SITKA SCHOOL DISTRICT

Revenue Budget

Fiscal Year 2025-2026 Projected

	FY 2024 Actuals	FY 2025 Revision #1	FY 2026 Proposed	Change
Enrollment Projection	*1054.6+47 IN 48.71 Corresp*	*1034+47 IN 47 Corresp*	*1000+42 IN 52 Corresp*	*-22.6 ADM -3.71 Corresp*
FUND 100: General Fund				
011 City/Borough Appropriation	$ 7,763,277.96	$ 7,735,562.00	$ 7,972,424.04	$ 236,862.04
City/Borough PAC In Kind		$ -	$ 125,000.00	$ 125,000.00
040 Other Revenue (Local)	$ 66,408.00	$ 45,000.00	$ 60,000.00	$ 15,000.00
047 E-rate Revenue (Federal)	$ 69,076.00	$ 69,076.00	$ 69,076.00	$ -
050 Quality Schools	$ 41,803.00	$ 40,946.00	$ 39,482.81	$ (1,463.19)
051 State Foundation	$ 13,567,525.00	$ 12,741,899.00	$ 12,192,537.00	$ (549,362.00)
056 Other State Revenue (TRS On Behalf)	$ 1,171,208.00	$1,057,966.46	$ 1,121,045.00	$ 63,078.54
057 Other State Revenue (PERS On Behalf)	$ 80,773.00	$63,355.27	$ 84,005.00	$ 20,649.73
05X Other State Revenue (one time funds)	$ 884,441.00			$ -
05x Other State Revenue (misc funds)	$ -	$ 7,000.00	$ 7,000.00	$ -
110 Impact Aid (Federal)	$ 95,734.00	$ 70,000.00	$ 68,000.00	$ (2,000.00)
190 Forest Receipts (pass-thru)	$ 360,000.00	$ 300,000.00		$ (300,000.00)
250 Transfers from other funds	$ 10,500.00	$ -	$ 674,163.00	$ 674,163.00
Fund Balance	$ 2,132,929.00		$ 1,355,929.00	
FUND TOTAL	**$ 26,243,674.96**	**$ 22,130,804.73**	**$ 23,768,661.84**	**$ 281,928.11**
FUND 205: Student Transportation				
065 Student Transportation (State)	$ 498,282.00	$ 102,000.00	$ 350,000.00	$ 248,000.00
250 Fund Transfer In	$ -	$ -		$ -
FUND TOTAL	$ 498,282.00	$ 102,000.00	$ 350,000.00	$ 248,000.00
FUND 215: Community Schools				
011 City/Borough Appropriation	$ -	$ -	$ 37,000.00	$ 37,000.00
FUND TOTAL	$ -	$ -	$ 37,000.00	$ 37,000.00
FUND 255: Food Service				
02X School Breakfast/Lunch Sales	$ 104,424.14	$ 23,000.00	$ 23,000.00	$ -
16X USDA Revenue	$ 294,603.00	$ 790,000.00	$ 790,000.00	$ -
FUND TOTAL	$ 399,027.14	$ 813,000.00	$ 813,000.00	$ -
FUND 500: Major Maintenance Capital Projects				
040 Other Revenue (Local)	$ 150,000.00	$ -	$ -	$ -
011 City/Borough Appropriation	$ -	$ 150,000.00	$ -	$ (150,000.00)
FUND TOTAL	$ 150,000.00	$ 150,000.00	$ -	$ (150,000.00)
FUND 600: Community Services - Pool				
011 City/Borough Appropriation	$ 122,000.00	$ 100,000.00	$ 100,000.00	$ -
040 Charges for Services	$ 10,606.00	$ 2,400.00	$ -	$ (2,400.00)
250 Fund Transfer In	$ -	$ -	$ -	$ -
FUND TOTAL	$ 132,606.00	$ 243,500.00	$ 100,000.00	$ (2,400.00)
TOTAL REVENUE	**$ 27,423,590**	**$ 23,439,305**	**$ 25,068,662**	**$ 414,528**
		Expenditures Project	**$ 23,768,662**	**$ 0**

SITKA SCHOOL DISTRICT

Expenditure Summary by Function

Fiscal Year 2025-2026 Projected

Function			FY 2024 Actuals		FY 2025 EXPECTED		FY 2026 Proposed		Increase (Decrease) (FY25-FY26)	Percent Increase
	Instruction:									
100	Regular Instruction	$	10,872,491		$8,706,220.39		$8,870,969.71	$	164,749	1.86%
120	Bilingual/Bicultural		105,151		117,937		121,619		3,682	3.03%
130	Enrichment		1,244		500		2,381		1,881	79.00%
140	Correspondence Study		313,966		411,190		424,562		13,372	3.15%
160	Vocational Education		356,655		401,112		377,062		(24,050)	-6.38%
200	Special Education Instruction		4,594,438		5,142,655		5,340,014		197,359	3.70%
220	Special Education Support		925,372		1,104,536		1,275,329		170,793	13.39%
300	Pupil Support		561		9,669		9,669		(0)	0.00%
320	Guidance		550,168		591,155		837,186		246,031	29.39%
330	Health Services		106,323		121,856		39,680		(82,176)	-207.09%
350/351	Support Services - Instruction		210,912		221,000		66,800		(154,200)	-230.84%
352	Library Services		319,860		21,930		8,500		(13,430)	-158.00%
400	School Administration		1,177,687		1,273,798		1,421,055		147,257	10.36%
	Sub Total Instruction	**$**	**19,534,828**	**$**	**18,123,558**		**$18,794,827.17**	**$**	**671,269**	
450	School Administration Support	$	706,108	$	766,400		945,008	$	178,608	23.30%
510	District Administration		187,435		163,630		138,052		(25,578)	-15.63%
511	School Board		62,779		86,379		65,000		(21,379)	-24.75%
512	Superintendent's Office		436,199		475,342		340,574		(134,768)	-28.35%
518	Safety & Security		-		1,000		1,000		-	0.00%
550	District Administration Support		658,416		642,688		780,477		137,789	21.44%
555/556	Data Processing/Tech Services		456,103		519,526		304,959		(214,567)	-41.30%
600	Maintenance & Operations		2,842,413		2,374,817		1,970,689		(404,128)	-17.02%
700	Student Activities		282,436		298,182		328,075		29,893	9.11%
780	Community Services		4,687		233		-		-	0.00%
	Sub Total Admin/M&O	**$**	**5,636,576**	**$**	**5,328,197**	**$**	**4,873,834**	**$**	**(454,130)**	**-8.52%**
	Sub Total Inst/Admin/M&O	**$**	**25,171,404**	**$**	**23,451,755**	**$**	**23,668,662**	**$**	**217,139**	**0.93%**
900	Transfers									
900..550	Transfers to Pupil Transportation				150,000		100,000		(50,000)	
900..550	SHS Student Activity		142,500		0				(0)	
900..550	Transfers to Pool/XTS		-		-		-		-	
	Sub Total Transfers	**$**	**142,500**	**$**	**150,000**	**$**	**100,000**	**$**	**(50,000)**	-50.00%
	Total General Fund	**$**	**25,313,904.00**	**$**	**23,601,755**	**$**	**23,768,662**	**$**	**167,139**	0.71%

DISTRICTWIDE

Fiscal Year 2025-2026 Projected

Location 000

		FY 2025 Rev #1	FY2026 Proposed	$ Change	% Change
Fund 100:	**School Operating**				
Function: 100	Regular Instruction	$ 679,306	$ 716,439	37,132	5.47%
120	Bilingual/Bicultural	117,727	46	(117,681)	-99.96%
130	Enrichment	219	-	(219)	-100.00%
140	Correspondence Study	411,189	424,562	13,373	3.25%
160	Vocational Education	32,396	-	(32,396)	-100.00%
200	Special Education Instruction	544,096	402,481	(141,615)	-26.03%
220	Special Education Support	1,104,536	1,275,329	170,793	15.46%
300	Pupil Support	9,669	9,669	(0)	0.00%
320	Guidance	52,207	5,725	(46,482)	-89.03%
330	Health Services	121,356	39,680	(81,676)	-67.30%
350	Support Services	218,000	63,800	(154,200)	-70.73%
351	Improvement of Instructional Services	3,000	3,000	-	0.00%
352	Library Services	8,846	8,500	(346)	-3.91%
400	School Administration	108,128	2,000	(106,128)	-98.15%
450	School Administration Support	15,021	9,357	(5,664)	-37.71%
510	District Administration	163,631	138,052	(25,578)	-15.63%
511	School Board	86,379	65,000	(21,379)	-24.75%
512	Superintendent's Office	475,342	340,574	(134,768)	-28.35%
518	Safety & Security	1,000	1,000	-	0.00%
550	District Admin Support	642,688	780,477	137,789	21.44%
555	Data Processing Services	-	-	-	0.00%
556	Technology Services	519,526	304,959	(214,567)	-41.30%
600	Maintenance & Operations	1,021,471	855,573	(165,898)	-16.24%
700	Student Activities	18,941	1,900	(17,041)	-89.97%
780	Community Services	233	-	(233)	-100.00%
900	Transfers	150,000	150,000	-	0.00%
	Fund Total	**6,504,908**	**5,598,124**	**(906,784)**	**-13.94%**
	TOTAL	**$ 6,504,908**	**$ 5,598,124**	**(906,784)**	**-13.94%**

Districtwide Account Code		Description	Comments	FY 2025 Rev #1 Approved	FY2026 Proposed	$ Change
Regular Instruction						
100-000-100-355-310	310	Cert-Director	1.00 FTE - Cultural Director	113,131	195,636	82,505
100-000-100-000-315	315	Cert-Teacher	0.83 FTE		94,725	94,725
100-000-100-000-316	316	Extra Duty Pay	Includes $5,000 for SEA PD Extra	46,950	20,000	(26,950)
100-000-100-000-326	326	Classified Extra Duty Pay		-	-	-
100-000-100-000-327	327	Substitute - Non-Cert		15,000	15,000	-
100-000-100-000-329	329	Substitute - Classified		5,000	5,000	-
100-000-100-000-361	361	Health/Life Insurance		37,226		(37,226)
100-000-100-355-361	361	Health/Life Insurance		5,000		(5,000)
100-000-100-000-363	363	Worker's Compensation		36,921	38,000	1,079
100-000-100-355-364	364	FICA		-		-
100-000-100-355-365	365	TRS				-
100-000-100-056-365	375	TRS On-Behalf				-
100-000-100-000-366	366	PERS				-
100-000-100-057-366	376	PERS On-Behalf				-
100-000-100-000-369	369	SBS				-
100-000-100-000-410	410	Professional & Technical		20,000	30,000	10,000
100-000-100-500-410	410	Professional & Technical	(Curriculum Math 500, ELA 501)	47,000	47,000	-
100-000-100-355-410	410	Professional & Technical	(Cultural Prgm 355)	22,000	10,000	(12,000)
100-000-100-000-420	420	Staff Travel		5,000	5,000	-
100-000-100-410-420	420	Staff Travel	(Professional Learning Prgm 410)	40,000	40,000	-
100-000-100-355-425	425	Student Transportation	(Cultural Prgm 355)	2,100	2,100	-
100-000-100-000-440	440	Other Purchased Services		5,000	5,000	-
100-000-100-000-451	451	Teaching Supplies		57,598	57,598	-
100-000-100-556-451	451	Teaching Supplies (TECH 556)		150,000	80,000	(70,000)
100-000-100-355-451	451	Teaching Supplies (Cultural Prgm 355)		16,015	16,015	-
100-000-100-000-471	471	Textbooks	Math, ELA, SS Curriculum	27,000	27,000	-
100-000-100-000-491	491	Dues & Fees		28,365	28,365	-
100-000-100-000-510	510	Equipment		-	-	-
Total	**100**	**Regular Instruction**		**679,306**	**716,439**	**37,132**
Bilingual/Bicultural						
100-000-120-000-315	315	Cert-Teacher	- FTE	92,630	-	(92,630)
100-000-120-000-351	351	Health/Life Insurance			46	
100-000-120-000-363	363	Worker's Compensation		346	-	(346)
100-000-120-000-364	364	FICA		1,343	-	(1,343)
100-000-120-000-365	365	TRS		11,634	-	(11,634)
100-000-120-056-365	375	TRS On-Behalf		11,774	-	(11,774)
Total	**120**	**Bilingual/Bicultural**		**117,727**	**46**	**(117,727)**
Enrichment						
100-000-130-000-363	363	Worker's Compensation		219	-	(219)
100-000-130-056-365	375	TRS On-Behalf		0	-	(0)
Total	**130**	**Enrichment**		**219**	**-**	**(219)**

Districtwide Account Code		Description	Comments	FY 2025 Rev #1 Approved	FY2026 Proposed	$ Change
<u>Correspondence Study</u>						
100-000-140-000-315	315	Cert-Teacher	1.00 FTE	80,070	167,218	87,148
100-000-140-000-317	317	Substitute - Certified		-	-	-
100-000-140-000-324	324	Support Staff	0.70 FTE	30,948	45,619	14,671
100-000-140-000-361	361	Health/Life Insurance		57,554		(57,554)
100-000-140-000-363	363	Worker's Compensation		346	346	-
100-000-140-000-364	364	FICA		1,610		(1,610)
100-000-140-000-365	365	TRS		10,057		(10,057)
100-000-140-056-365	375	TRS On-Behalf		9,656		(9,656)
100-000-140-000-366	366	PERS		6,809		(6,809)
100-000-140-057-366	376	PERS On-Behalf		863		(863)
100-000-140-000-369	369	SBS		1,897		(1,897)
100-000-140-000-410	410	Professional & Technical		20,000	20,000	-
100-000-140-000-433	433	Communications		15,000	15,000	-
100-000-140-000-440	440	Other Purchased Services		745	745	-
100-000-140-000-443	443	Equipment Repair/Maintenance		2,001	2,001	-
100-000-140-000-451	451	Teaching Supplies		155,000	155,000	-
100-000-140-000-454	454	Office Supplies/Postage		18,633	18,633	-
100-000-140-000-510	510	Equipment		-	-	-
Total	**140**	**Correspondence Study**		**411,189**	**424,562**	**13,373**
<u>Vocational Education</u>						
100-000-160-000-363	363	Worker's Compensation		3,789	-	(3,789)
100-000-160-056-365	375	TRS On-Behalf		28,607	-	(28,607)
Total	**160**	**Vocational Education**		**32,396**	**-**	**(32,396)**
<u>Special Education Instruction</u>						
100-000-200-000-316	316	Extra Duty Pay		-	34,039	34,039
100-000-200-000-326	326	Classified Extra Duty Pay		-	39,711	39,711
100-000-200-000-327	327	Substitute - Non-Cert		4,400	4,400	-
100-000-200-000-363	363	Worker's Compensation		7,461	7,461	-
100-000-200-000-364	364	FICA		64	64	-
100-000-200-000-365	365	TRS		-	-	-
100-000-200-056-365	375	TRS On-Behalf		160,834		(160,834)
100-000-200-000-366	366	PERS		-		-
100-000-200-057-366	376	PERS On-Behalf		44,761		(44,761)
100-000-200-000-369	369	SBS		270		(270)
100-000-200-000-410	410	Professional & Technical		160,000	160,000	-
100-000-200-000-420	420	Staff Travel		6,000	6,000	-
100-000-200-000-425	425	Student Travel		650	650	-
100-000-200-000-440	440	Other Purchased Services		8,500	8,500	-
100-000-200-000-451	451	Teaching Supplies		20,000	20,000	-
100-000-200-000-510	510	Equipment		6,000	6,000	-
100-000-200-260-315	315	Cert-Teacher	Summer School - Program 260	30,000	27,000	(3,000)
100-000-200-260-323	323	Aides	Summer School - Program 260	30,000	30,000	-
100-000-200-260-364	364	FICA	Summer School - Program 260	827	827	-
100-000-200-260-365	365	TRS	Summer School - Program 260	3,391	3,391	-
100-000-200-260-366	366	PERS	Summer School - Program 260	6,600	6,600	-
100-000-200-260-369	369	SBS	Summer School - Program 260	1,839	1,839	-
100-000-200-260-410	410	Professional & Technical	Summer School - Program 260	11,500	5,000	(6,500)
100-000-200-260-425	425	Student Transportation	Summer School - Program 260	40,000	40,000	-
100-000-200-260-451	451	Teaching Supplies	Summer School - Program 260	1,000	1,000	-
Total	**200**	**Special Education Instruction**		**544,096**	**402,481**	**(141,615)**

Districtwide Account Code			Description	Comments		FY 2025 Rev #1 Approved	FY2026 Proposed	$ Change
Special Education Support								
100-000-220-000-310	310		Director/Coordinator/Ma	1.00	FTE	121,325	184,054	62,729
100-000-220-000-315	315		Cert-Teacher	5.00	FTE	450,368	821,175	370,807
100-000-220-000-316	316		Extra Duty Pay			-	10,212	10,212
100-000-220-000-324	324		Support Staff	1.43	FTE	76,824	149,404	72,580
100-000-220-000-361	361		Health/Life Insurance			171,627		(171,627)
100-000-220-000-363	363		Worker's Compensation			3,484	3,484	-
100-000-220-000-364	364		FICA			9,404		(9,404)
100-000-220-000-365	365		TRS			71,805		(71,805)
100-000-220-056-365	375		TRS On-Behalf			68,946		(68,946)
100-000-220-000-366	366		PERS			16,901		(16,901)
100-000-220-057-366	376		PERS On-Behalf			2,143		(2,143)
100-000-220-000-369	369		SBS			4,709		(4,709)
100-000-220-000-410	410		Professional & Technical			30,000	30,000	-
100-000-220-000-420	420		Staff Travel			13,000	13,000	-
100-000-220-000-440	440		Other Purchased Services			45,000	45,000	-
100-000-220-000-451	451		Teaching Supplies			15,000	15,000	-
100-000-220-000-454	454		Office Supplies/Postage			4,000	4,000	-
Total	**220**	**220**	**Special Education Support**			**1,104,536**	**1,275,329**	**170,793**
Pupil Support								
100-000-300-000-315	315		Cert-Teacher			-	-	-
100-000-300-000-361	361		Health/Life Insurance			-	-	-
100-000-300-000-364	364		FICA			-	-	-
100-000-300-000-365	365		TRS			-	-	-
100-000-300-056-365	375		TRS On-Behalf			-	-	-
100-000-300-057-366	376		PERS On-Behalf			669	669	(0)
100-000-300-268-410	410		Professional & Technical	Cold Water Survival - Program 268		5,500	5,500	-
100-000-300-268-425	425		Student Transportation	Cold Water Survival - Program 268		3,500	3,500	-
Total	**300**		**Pupil Support**			**9,669**	**9,669**	**(0)**
Guidance								
100-000-320-000-327	327		Substitute - Non-Cert			5,000	5,000	-
100-000-320-000-363	363		Worker's Compensation			346	346	-
100-000-320-000-364	364		FICA			73	73	-
100-000-320-000-369	369		SBS			307	307	-
100-000-320-056-365	375		TRS On-Behalf			46,482	-	(46,482)
Total	**320**		**Guidance**			**52,207**	**5,725**	**(46,482)**
Health Services								
100-000-330-000-324	324		Support Staff	1.00	FTE	62,139	38,304	(23,835)
100-000-330-000-361	361		Health/Life Insurance			37,226		(37,226)
100-000-330-000-363	363		Worker's Compensation			376	376	-
100-000-330-000-364	364		FICA			901		(901)
100-000-330-000-366	366		PERS			13,671		(13,671)
100-000-330-057-366	376		PERS On-Behalf			1,734		(1,734)
100-000-330-000-369	369		SBS			3,809		(3,809)
100-000-330-000-399	399		Employee Physicals			500	-	(500)
100-000-330-000-451	451		Teaching Supplies			1,000	1,000	-
Total	**330**		**Health Services**			**121,356**	**39,680**	**(81,676)**

Districtwide Account Code		Description	Comments	FY 2025 Rev #1 Approved	FY2026 Proposed	$ Change
<u>Support Services</u>						
100-000-350-056-365	375	TRS On-Behalf		-	-	-
100-000-350-057-366	376	PERS On-Behalf		-	-	-
100-000-350-000-410	410	Professional & Technical		5,000		(5,000)
100-000-350-000-420	420	Staff Travel		10,000	10,000	-
100-000-350-950-433	433	Communications	E-Rate applicable (?)	200,000	52,800	(147,200)
100-000-350-000-451	451	Teaching Supplies		2,000	-	(2,000)
100-000-350-202-491	491	Dues & Fees	Art Consortium - Program 202	1,000	1,000	-
Total	**350**	**Support Services**		**218,000**	**63,800**	**(154,200)**
<u>Improvement of Instructional Services</u>						
100-000-351-000-451	451	Teaching Supplies		3,000	3,000	-
Total	**351**	**Improvement of Instructional Services**		**3,000**	**3,000**	**-**
<u>Library Services</u>						
100-000-352-000-363	363	Worker's Compensation		346	-	(346)
100-000-352-056-365	375	TRS On-Behalf		-	-	-
100-000-352-000-410	410	Professional & Technical		8,500	8,500	-
Total	**352**	**Library Services**		**8,846**	**8,500**	**(346)**
<u>School Administration</u>						
100-000-400-000-363	363	Worker's Compensation		8,344	2,000	(6,344)
100-000-400-056-365	375	TRS On-Behalf		99,784		(99,784)
Total	**400**	**School Administration**		**108,128**	**2,000**	**(106,128)**
<u>School Administration Support</u>						
100-000-450-000-363	363	Worker's Compensation		4,019	9,357	5,338
100-000-450-057-366	376	PERS On-Behalf		11,002		(11,002)
Total	**450**	**School Administration Support**		**15,021**	**9,357**	**(5,664)**
<u>District Administration</u>						
100-000-510-000-362	362	Unemployment Insurance		11,321	10,000	(1,321)
100-000-510-000-363	363	Worker's Compensation		882	882	-
100-000-510-000-410	410	Professional & Technical		5,000	5,000	-
100-000-510-000-412	412	Audit		55,000	55,000	-
100-000-510-000-414	414	Legal Services		17,000	17,000	-
100-000-510-000-417	417	Data Processing		12,750	12,750	-
100-000-510-000-420	420	Staff Travel		2,000	2,000	-
100-000-510-000-440	440	Other Purchased Services		12,120	12,120	-
100-000-510-000-441	441	Equipment Rentals		1,800	1,800	-
100-000-510-000-448	448	Fidelity Bond		24,257	-	(24,257)
100-000-510-000-454	454	Office Supplies/Postage		8,500	8,500	-
100-000-510-000-491	491	Dues & Fees		13,000	13,000	-
Total	**510**	**District Administration**		**163,631**	**138,052**	**(25,578)**

Districtwide Account Code		Description	Comments		FY 2025 Rev #1 Approved	FY2026 Proposed	$ Change
School Board							
100-000-511-000-324	324	NonCert-Support	0.75	FTE	3,308	6,000	2,692
100-000-511-000-364	364	FICA			48		(48)
100-000-511-000-366	366	PERS			728		(728)
100-000-511-057-366	376	PERS On-Behalf			92		(92)
100-000-511-000-369	369	SBS			203		(203)
100-000-511-000-410	410	Professional & Technical			43,000	20,000	(23,000)
100-000-511-000-420	420	Staff Travel			20,000	20,000	-
100-000-511-000-425	425	Student Rep Travel			5,000	5,000	-
100-000-511-000-440	440	Other Purchased Services			10,000	10,000	-
100-000-511-000-479	479	Other Supplies/Media			2,000	2,000	-
100-000-511-000-490	490	Dues & Fees			2,000	2,000	-
Total	**511**	**School Board**			**86,379**	**65,000**	**(21,379)**
Superintendent's Office							
100-000-512-000-311	311	Superintendent	1.00	FTE	166,720	248,212	81,492
100-000-512-000-312	312	Assistant Superintedent	0.60	FTE	75,000	74,462	(538)
100-000-512-000-324	324	Support Staff	0.25	FTE	63,904	-	(63,904)
100-000-512-000-361	361	Health/Life Insurance			72,383		(72,383)
100-000-512-000-364	364	FICA			4,432		(4,432)
100-000-512-000-365	365	TRS			28,260		(28,260)
100-000-512-056-365	375	TRS On-Behalf			31,959		(31,959)
100-000-512-000-366	366	PERS			14,059	-	(14,059)
100-000-512-057-366	376	PERS On-Behalf			1,783	-	(1,783)
100-000-512-000-369	369	SBS			4,942	-	(4,942)
100-000-512-000-410	410	Professional & Technical			2,000	2,000	-
100-000-512-311-420	420	Staff Travel	Supt Travel		3,200	9,200	6,000
100-000-512-312-420	420	Staff Travel	Asst Supt Travel		3,200	3,200	-
100-000-512-311-440	440	Other Purchased Services	Asst. Supt & Supt.		3,000	3,000	-
100-000-512-000-451	451	Teaching Supplies			-	-	-
100-000-512-311-454	454	Office Supplies/Postage			500	500	-
Total	**512**	**Superintendent's Office**			**475,342**	**340,574**	**(134,768)**
Safety & Security							
100-000-518-000-450	450	Supplies/Materials/Media			1,000	1,000	-
Total	**518**	**Safety & Security**			**1,000**	**1,000**	**-**
District Administration Support							
100-000-550-000-321	321	Director/Coordinator/Ma	1.00	FTE	120,000	225,644	105,644
100-000-550-000-324	324	NonCert-Support	4.00	FTE	162,096	516,517	354,421
100-000-550-000-361	361	Health/Life Insurance			104,105		(104,105)
100-000-550-000-363	363	Worker's Compensation			2,417	2,417	-
100-000-550-000-364	364	FICA			4,235		(4,235)
100-000-550-000-366	366	PERS			64,261		(64,261)
100-000-550-057-366	376	PERS On-Behalf			9,168		(9,168)
100-000-550-000-369	369	SBS			17,906		(17,906)
100-000-550-000-410	410	Professional & Technical	SERRC Grant application(s)		10,000	10,000	-
100-000-550-000-447	447	Liability Insurance		3% increase budgeted	208,000	85,400	(122,600)
100-000-550-000-454	454	Office Supplies/Postage			500	500	-
100-000-550-000-495	495	Indirect Costs (FY26 7%)			(60,000)	(60,000)	-
Total	**550**	**District Administration Support**			**642,688**	**780,477**	**137,789**

Districtwide Account Code		Description		Comments	FY 2025 Rev #1 Approved	FY2026 Proposed	$ Change
<u>Technology Services</u>							
100-000-556-000-316	316	Extra Duty Pay			5,000	10,000	5,000
100-000-556-000-315	315	Cert-Teacher	1.00			185,129	185,129
100-000-556-000-321	321	Director/Coordinator/Ma	1.00		107,366	-	(107,366)
100-000-556-000-324	324	NonCert-Support	1.00		70,085	-	(70,085)
100-000-556-000-326	326	Extra Duty Pay			-	-	-
100-000-556-000-329	329	Substitutes/Temporary			-	-	-
100-000-556-000-361	361	Health/Life Insurance			40,576		(40,576)
100-000-556-000-363	363	Worker's Compensation			950	950	-
100-000-556-000-364	364	FICA			2,646		(2,646)
100-000-556-000-365	365	TRS			628		(628)
100-000-556-056-365	375	TRS On-Behalf			603		(603)
100-000-556-000-366	366	PERS			38,972		(38,972)
100-000-556-057-366	376	PERS On-Behalf			4,942		(4,942)
100-000-556-000-369	369	SBS			10,878		(10,878)
100-000-556-000-410	410	Professional & Technical			75,000	40,000	(35,000)
100-000-556-000-440	440	Other Purchased Services			70,000	10,000	(60,000)
100-000-556-000-451	451	Teaching Supplies			83,000	50,000	(33,000)
100-000-556-000-475	475	Technology Supplies		Software	8,880	8,880	-
100-000-560-000-410	410	Technology (Cyber Security)				-	-
Total	**556**	**Technology Services**			**519,526**	**304,959**	**(214,567)**
<u>Maintenance & Operations</u>							
100-000-600-000-321	321	Director/Coordinator/Ma	-	FTE	15,536	-	(15,536)
100-000-600-000-325	325	Maintenance/Custodians	-		-	-	-
100-000-600-000-329	329	Substitutes/Temporary			8,485	10,000	1,515
100-000-600-000-361	361	Health/Life Insurance			3,337	-	(3,337)
100-000-600-000-363	363	Worker's Compensation			3,492	-	(3,492)
100-000-600-000-364	364	FICA			1,000	-	(1,000)
100-000-600-000-366	366	PERS			2,421	-	(2,421)
100-000-600-057-366	376	PERS On-Behalf			2,480	-	(2,480)
100-000-600-000-369	369	SBS			1,473	1,226	(247)
100-000-600-000-410	410	Professional & Technical			64,010	-	(64,010)
100-000-600-000-420	420	Staff Travel				-	-
100-000-600-000-431	431	Water & Sewer			5,520	2,520	(3,000)
100-000-600-000-433	433	Communications			-	-	-
100-000-600-000-436	436	Electricity			5,520	5,630	110
100-000-600-000-440	440	Other Purchased Services			12,000	12,000	-
100-000-600-997-440	440	Other Purchased Services		NMS Contract - Program 9	577,025	500,000	(77,025)
100-000-600-000-441	441	Equipment Rentals			-	-	-
100-000-600-000-442	442	Building Repair/Maintenance			20,000	10,000	(10,000)
100-000-600-000-443	443	Equipment Repair/Maintenance			20,000	20,000	-
100-000-600-000-444	444	Site Repair/Maintenance			5,000	5,000	-
100-000-600-000-446	446	Property Insurance			203,023	229,743	26,720
100-000-600-000-452	452	Maintenance Supplies			24,000	4,000	(20,000)
100-000-600-000-453	453	Janitorial Supplies			37,000	45,000	8,000
100-000-600-000-457	457	Small Tools/Equipment			-	-	-
100-000-600-000-458	458	Gas/Oil			10,149	10,453	304
Total	**600**	**Maintenance & Operations**			**1,021,471**	**855,573**	**(165,898)**
Student Activities							
100-000-700-056-365	375	TRS On-Behalf			18,695	1,400	(17,295)

Districtwide Account Code		Description	Comments	FY 2025 Rev #1 Approved	FY2026 Proposed	$ Change
100-000-700-057-366	376	PERS On-Behalf		246	500	254
Total	**700**	**Student Activities**		**18,941**	**1,900**	**(17,041)**
Community Services						
100-000-780-057-366	376	PERS On-Behalf		233	-	(233)
Total	**780**	**Community Services**		**233**	**-**	**(233)**
Transfers						
100-000-000-000-550	550	Transfers to Other Funds	Pupil Transportation	-	150,000	150,000
100-000-000-000-551	551	Transfers to Other Funds	Pool	-	-	-
100-000-000-000-552	552	Transfer to Other Funds	SHS Student Activity	150,000	-	
Total	**900**	**Transfers**		**150,000**	**150,000**	**150,000**
Total	**100**	**School Operating Fund**		**6,504,908**	**5,598,124**	**(756,830)**
Total	**000**	**Districtwide**		**6,504,908**	**5,598,124**	**$ (756,830)**

Sitka High School

Fiscal Year 2025-2026 Projected

Location 011

		FY 2025 Rev #1	FY2026 Proposed	$ Change	% Change
Fund 100:	**School Operating**				
Function: 100	Regular Instruction	$ 2,125,899	$ 2,177,478	51,579	2.43%
120	Bilingual/Bicultural	210	97,300	97,090	46233.46%
130	Enrichment	140	1,261	1,121	799.86%
160	Vocational Education	364,066	377,062	12,996	3.57%
200	Special Education	1,117,420	1,149,537	32,117	2.87%
320	Guidance	247,385	303,634	56,249	22.74%
352	Library Services	-	-	-	#DIV/0!
400	School Administration	335,035	410,346	75,311	22.48%
450	School Administration Support	242,145	292,377	50,232	20.74%
600	Maintenance & Operations	482,665	361,951	(120,714)	-25.01%
700	Student Activities	253,166	291,912	38,746	15.30%
	Fund Total	**5,168,131**	**5,462,859**	**294,727**	**5.70%**
	TOTAL	**$ 5,168,131**	**$ 5,462,859**	**294,727**	**5.70%**

Sitka High School Account Code		Description		FY 2025 Rev #1	FY2026 Proposed	$ Change
Regular Instruction						
100-011-100-000-315	315	Cert-Teacher	11.00 FTE	$ 1,365,859	2,041,649	$ 675,790
100-011-100-000-316	316	Extra Duty Pay		16,700	30,829	14,129
100-011-100-000-317	317	Substitute - Certified		60,000	60,000	-
100-011-100-000-327	329	Substitute - Non-Cert		25,000	25,000	-
100-011-100-000-361	361	Health/Life Insurance		395,069		(395,069)
100-011-100-000-364	364	FICA		21,280		(21,280)
100-011-100-000-365	365	TRS		173,587		(173,587)
100-011-100-000-369	369	SBS		5,241		(5,241)
100-011-100-000-410	410	Prof/Tech		-	-	-
100-011-100-000-420	420	Staff Travel		775	-	(775)
100-011-100-000-425	425	Student Transportation		1,500	-	(1,500)
100-011-100-000-440	440	Other Purchased Services		7,500	-	(7,500)
100-011-100-000-441	441	Equipment Rentals		1,800	-	(1,800)
100-011-100-000-443	443	Equipment Repair/Maint		500	-	(500)
100-011-100-000-451	451	Teaching Supplies		33,363	20,000	(13,363)
100-011-100-000-471	471	Textbooks		7,500	-	(7,500)
100-011-100-000-472	472	Library Books		2,000	-	(2,000)
100-011-100-000-479	479	Other Supplies/Media		8,225	-	(8,225)
100-011-100-000-510	510	Equipment		-	-	-
Total	**100**	**Regular Instruction**		**2,125,899**	**2,177,478**	**51,579**
Bilingual/Bicultural						
100-011-120-000-315	315	Cert-Teacher	0.80 FTE		97,090	97,090
	361	Health/Life Insurance				-
	364	FICA				-
	365	TRS				-
100-011-120-000-451	451	Teaching Supplies		210	210	-
Total	**120**	**Bilingual/Bicultural**		**210**	**97,300**	**97,090**
Enrichment						
100-011-130-000-316	316	Extra Duty Pay		-	1,261	1,261
100-011-130-000-364	364	FICA		15	-	(15)
100-011-130-000-365	365	TRS		126	-	(126)
Total	**130**	**Enrichment**		**140**	**1,261**	**1,121**
Vocational Education						
100-011-160-000-315	315	Cert-Teacher	2.50 FTE	237,209	329,232	92,023
100-011-160-000-361	361	Health/Life Insurance		40,793		(40,793)
100-011-160-000-364	364	FICA		3,440		(3,440)
100-011-160-000-365	365	TRS		29,794		(29,794)
100-011-160-825-441	441	Equipment Rentals (Prgm 825)		1,000	1,000	-
100-011-160-160-451	451	Teaching Supplies (Prgm 160)		36,000	36,000	-
100-011-160-825-451	451	Teaching Supplies (Prgm 825)		5,830	5,830	-
100-011-160-160-510	510	Equipment (Prgm 160)		10,000	5,000	(5,000)
Total	**160**	**Vocational Education**		**364,066**	**377,062**	**12,996**

Sitka High School Account Code		Description		FY 2025 Rev #1	FY2026 Proposed	$ Change
<u>Special Education</u>						
100-011-200-000-315	315	Cert-Teacher	3.00 FTE	260,360	312,959	52,599
100-011-200-000-316	316	Extra Duty Pay		-	-	-
100-011-200-000-323	323	NonCert-Aides	6.00 FTE	339,144	833,077	493,933
100-011-200-000-361	361	Health/Life Insurance		377,620		(377,620)
100-011-200-000-364	364	FICA		8,693		(8,693)
100-011-200-000-365	365	TRS		32,701		(32,701)
100-011-200-000-366	366	PERS		74,612		(74,612)
100-011-200-000-369	369	SBS		20,790		(20,790)
100-011-200-000-425	425	Student Transportation		-	-	-
100-011-200-000-451	451	Teaching Supplies		3,500	3,500	-
Total	**200**	**Special Education**		**1,117,420**	**1,149,537**	**32,117**
<u>Guidance</u>						
100-011-320-000-315	315	Cert-Teacher	2.00 FTE	172,776	301,258	128,482
100-011-320-000-316	316	Extra Duty Pay		-	1,576	1,576
100-011-320-000-361	361	Health/Life Insurance		49,603		(49,603)
100-011-320-000-364	364	FICA		2,505		(2,505)
100-011-320-000-365	365	TRS		21,701		(21,701)
100-011-320-000-454	454	Office Supplies/Postage		800	800	
Total	**320**	**Support Services - Students**		**247,385**	**303,634**	**56,249**
<u>Library Services</u>						
100-011-352-000-315	315	Cert-Teacher	0.00 FTE	-	-	-
100-011-352-000-361	361	Health/Life Insurance		-	-	-
100-011-352-000-364	364	FICA		-	-	-
100-011-352-000-365	365	TRS		-	-	-
Total	**352**	**Support Services - Instruction - Library**		**-**	**-**	**-**
<u>School Administration</u>						
100-011-400-000-313	313	Principal	2.00 FTE	247,988	410,346	162,358
100-011-400-000-361	361	Health/Life Insurance		44,184		(44,184)
100-011-400-000-364	364	FICA		3,567		(3,567)
100-011-400-000-365	365	TRS		30,896		(30,896)
100-011-400-000-410	410	Professional & Technical		3,500	-	(3,500)
100-011-400-000-420	420	Staff Travel		1,200	-	(1,200)
100-011-400-000-433	433	Communication		1,000	-	(1,000)
100-011-400-000-454	454	Office Supplies/Postage		2,700	-	(2,700)
Total	**400**	**School Administration**		**335,035**	**410,346**	**75,311**
<u>School Administration Support</u>						
100-011-450-000-324	324	NonCert-Support	3.00 FTE	135,550	291,377	155,827
100-011-450-000-329	329	Substitutes/Temporary		1,000	1,000	-
100-011-450-000-361	361	Health/Life Insurance		65,423		(65,423)
100-011-450-000-364	364	FICA		1,980		(1,980)
100-011-450-000-366	366	PERS		29,821		(29,821)
100-011-450-000-369	369	SBS		8,371		(8,371)
Total	**450**	**School Administration Support**		**242,145**	**292,377**	**50,232**

Sitka High School Account Code		Description		FY 2025 Rev #1	FY2026 Proposed	$ Change
Maintenance & Operations						
100-011-600-000-431	431	Water & Sewer		52,000	50,000	(2,000)
100-011-600-000-434	434	Other Utility Services		951	951	-
100-011-600-000-435	435	Heating Electricity		250,000	165,000	(85,000)
100-011-600-000-436	436	Electricity		164,714	136,000	(28,714)
100-011-600-000-438	438	Heating Fuel		15,000	10,000	(5,000)
Total	**600**	**Maintenance & Operations**		**482,665**	**361,951**	**(120,714)**
Student Activity						
100-011-700-000-315	315	Cert-Teacher	1.00 FTE - Athletic Director	97,541	146,061	48,520
100-011-700-000-316	316	Extra Duty Pay		57,445	77,065	19,620
100-011-700-000-326	326	Classified Extra Duty Pay		45,258	52,676	7,418
100-011-700-000-361	361	Health Insurance		12,377		(12,377)
100-011-700-000-364	364	FICA		2,904		(2,904)
100-011-700-000-365	365	TRS		18,082		(18,082)
100-011-700-000-369	369	SBS		3,449		(3,449)
100-011-700-000-425	425	Student Travel		10,000	10,000	-
100-011-700-000-451	451	Teaching Supplies		450	450	-
100-011-700-000-491	491	Dues & Fees	ASAA Dues	5,660	5,660	-
Total	**700**	**Student Activity**		**253,166**	**291,912**	**38,746**
Total	**100**	**School Operating Fund**		**5,168,131**	**5,462,859**	**294,727**
Total	**011**	**Sitka High School**		**5,168,131**	**5,462,859**	**$ 294,727**

Fiscal Year 2025-2026 Projected

Location 111

		FY 2025 Rev #1	FY2026 Proposed	$ Change	% Change
Fund 100:	**School Operating**				
Function: 100	Regular Instruction	$ 1,889,743	$ 2,276,227	386,483	20.45%
130	Enrichment	140	1,261	1,121	799.86%
160	Vocational Education	4,650	-	(4,650)	-100.00%
200	Special Education	819,956	847,767	27,811	3.39%
320	Guidance	94,958	124,017	29,059	30.60%
330	Health Services	500	-	(500)	-100.00%
400	School Administration	325,894	412,756	86,862	26.65%
450	School Administration Support	178,265	228,772	50,507	28.33%
600	Maintenance & Operations	272,600	223,600	(49,000)	-17.98%
700	Student Activities	26,074	34,263	8,189	31.41%
	Fund Total	**3,339,248**	**4,148,661**	**535,881**	**24.24%**
	TOTAL	**$ 3,612,780**	**$ 4,148,661**	**535,881**	**14.83%**

Blatchley Middle School Account Code		Description	Comments	FY 2025 Rev #1	FY2026 Proposed	$ Change
Regular Instruction						
100-111-100-000-315	315	Cert-Teacher	14 FTE	$ 1,306,307	2,175,171	$ 868,864
100-111-100-000-316	316	Extra Duty Pay		750	19,856	19,106
100-111-100-000-317	317	Substitute - Certified		20,000	20,000	-
100-111-100-000-327	329	Substitute - Non-Cert		20,000	20,000	-
100-111-100-000-361	361	Health/Life Insurance		309,519		(309,519)
100-111-100-000-364	364	FICA		19,532		(19,532)
100-111-100-000-365	365	TRS		163,006		(163,006)
100-111-100-000-369	369	SBS		3,018		(3,018)
100-111-100-000-410	410	Professional & Technical Services		4,000	4,000	-
100-111-100-000-425	425	Student Transportation		1,500	1,500	-
100-111-100-000-440	440	Other Purchased Services		4,500	4,500	-
100-111-100-000-441	441	Equipment Rentals		3,750	3,750	-
100-111-100-000-443	443	Equipment Repair/Maint		1,500	1,500	-
100-111-100-000-451	451	Teaching Supplies		21,411	15,000	(6,411)
100-111-100-000-472	472	Library Books		4,000	4,000	-
100-111-100-000-473	473	Periodicals		5,000	5,000	-
100-111-100-000-479	479	Other Supplies/Media		1,950	1,950	-
100-111-100-000-510	510	Equipment		-	-	-
Total	**100**	**Regular Instruction**		**1,889,743**	**2,276,227**	**386,483**
Bilingual/Bicultural						
100-111-120-000-315	315	Cert-Teacher	0.20 FTE		24,273	24,273
Total	**315**	**Bilingual/Bicultural**		**4,650**	**24,273**	**24,273**
Enrichment						
100-111-130-000-316	316	Extra Duty Pay		-	1,261	1,261
100-111-130-000-364	364	FICA		15	-	(15)
100-111-130-000-365	365	TRS		126	-	(126)
100-111-130-000-451	451	Teaching Supplies		-	-	-
Total	**130**	**Enrichment**		**140**	**1,261**	**1,121**
Vocational Education						
100-111-160-000-451	451	Teaching Supplies		4,650	-	(4,650)
Total	**160**	**Vocational Education**		**4,650**	**-**	**(4,650)**
Special Education						
100-111-200-000-315	315	Cert-Teacher	3.00 FTE	234,812	436,637	201,825
100-111-200-000-323	323	NonCert-Aides	5.00 FTE	225,748	411,130	185,382
100-111-200-000-361	361	Health/Life Insurance		257,273		(257,273)
100-111-200-000-364	364	FICA		6,678		(6,678)
100-111-200-000-365	365	TRS		29,492		(29,492)
100-111-200-000-366	366	PERS		49,665		(49,665)
100-111-200-000-369	369	SBS		13,838		(13,838)
100-111-200-000-451	451	Teaching Supplies		2,350	-	(2,350)
100-111-200-000-479	479	Other Supplies/Media		100	-	(100)
Total	**200**	**Special Education**		**819,956**	**847,767**	**27,811**

Blatchley Middle School Account Code		Description	Comments	FY 2025 Rev #1	FY2026 Proposed	$ Change
Guidance						
100-111-320-000-315	315	Cert-Teacher	1.00 FTE	63,254	124,017	60,763
100-111-320-000-361	361	Health/Life Insurance		22,092		(22,092)
100-111-320-000-364	364	FICA		917		(917)
100-111-320-000-365	365	TRS		7,945		(7,945)
100-111-320-000-454	454	Office Supplies/Postage		750	-	(750)
Total	**320**	**Guidance**		**94,958**	**124,017**	**29,059**
Health Services						
100-111-330-000-454	454	Office Supplies/Postage		-	-	-
Total	**330**	**Health Services**		**500**	**-**	**-**
School Administration						
100-111-400-000-313	313	Principal	2.00 FTE	238,567	412,756	174,189
100-111-400-000-361	361	Health/Life Insurance		44,184		(44,184)
100-111-400-000-364	364	FICA		3,430		(3,430)
100-111-400-000-365	365	TRS		29,713		(29,713)
100-111-400-000-390	390	Mileage Reimbursement		-	-	-
100-111-400-000-454	454	Office Supplies/Postage		10,000	-	(10,000)
Total	**400**	**School Administration**		**325,894**	**412,756**	**86,862**
School Administration Support						
100-111-450-000-324	324	NonCert-Support	2.00 FTE	88,816	227,772	138,956
100-111-450-000-329	329	Substitutes/Temporary		1,000	1,000	-
100-111-450-000-361	361	Health/Life Insurance		62,101		(62,101)
100-111-450-000-364	364	FICA		1,302		(1,302)
100-111-450-000-366	366	PERS		19,540		(19,540)
100-111-450-000-369	369	SBS		5,506		(5,506)
Total	**450**	**School Administration Support**		**178,265**	**228,772**	**50,507**
Maintenance & Operations						
100-111-600-000-431	431	Water & Sewer		35,000	32,000	(3,000)
100-111-600-000-434	434	Other Utility Services		600	600	-
100-111-600-000-435	435	Heating Electricity		107,000	76,000	(31,000)
100-111-600-000-436	436	Electricity		115,000	100,000	(15,000)
100-111-600-000-438	438	Heating Fuel		15,000	15,000	-
Total	**600**	**Maintenance & Operations**		**272,600**	**223,600**	**(49,000)**
Student Activity						
100-111-700-000-316	316	Extra Duty Pay		12,650	17,858	5,208
100-111-700-000-326	326	Classified Extra Duty Pay		10,650	13,631	2,981
100-111-700-000-364	364	FICA		338	338	(0)
100-111-700-000-365	365	TRS		1,388	1,388	(0)
100-111-700-000-366	366	PERS		297	297	-
100-111-700-000-369	369	SBS		751	751	-
Total	**700**	**Student Activity**		**26,074**	**34,263**	**8,189**
Total	**100**	**School Operating Fund**		**3,612,780**	**4,148,661**	**536,381**
Total	**111**	**Blatchley Middle School**		**3,612,780**	**4,148,661**	**$ 536,381**

KEET GOOSHI HEEN ELEMENTARY

Fiscal Year 2025-2026 Projected

Location 300

		FY 2025 Rev #1	FY2026 Proposed	$ Change	% Change
Fund 100:	**School Operating**				
Function: 100	Regular Instruction	$ 2,454,121	$ 2,208,041	(246,080)	-10.03%
130	Enrichment	-	-	-	0.00%
200	Special Education	1,159,225	1,144,220	(15,005)	-1.29%
320	Guidance	122,934	135,886	12,952	
352	Library Services	1,862	-	(1,862)	-100.00%
400	School Administration	170,763	216,743	45,980	26.93%
450	School Administration Support	165,144	210,731	45,587	27.60%
600	Maintenance & Operations	268,550	288,550	20,000	7.45%
	Fund Total	**4,342,599**	**4,204,171**	**(138,428)**	**-3.19%**

Keet Gooshi Heen Elementary Account Code		Description	Comments	FY 2025 Rev #1	FY2026 Proposed	$ Change	% Change
Regular Instruction							
100-300-100-000-315	315	Cert-Teacher	15.00 FTE	$ 1,566,149	2,028,131	$ 461,982	29.50%
100-300-100-000-316	316	Extra Duty Pay		21,500	16,956	(4,544)	-21.13%
100-300-100-000-317	317	Substitute - Certified		90,000	90,000	-	0.00%
100-300-100-000-327	329	Substitute - Non-Cert		10,000	10,000	-	0.00%
100-300-100-000-361	361	Health/Life Insurance		472,408		(472,408)	-100.00%
100-300-100-000-364	364	FICA		24,471		(24,471)	-100.00%
100-300-100-000-365	365	TRS		199,409		(199,409)	-100.00%
100-300-100-000-369	369	SBS		6,130		(6,130)	-100.00%
100-300-100-000-410	410	Professional & Technical Services		600	600	-	0.00%
100-300-100-000-425	425	Student Transportation		1,750	1,750	-	0.00%
100-300-100-000-440	440	Other Purchased Services		11,250	11,250	-	0.00%
100-300-100-000-441	441	Equipment Rentals		6,500	6,500	-	0.00%
100-300-100-000-443	443	Equipment Repair/Maint		200	200	-	0.00%
100-300-100-000-451	451	Teaching Supplies		28,054	28,054	-	0.00%
100-300-100-000-471	471	Textbooks		6,100	5,000	(1,100)	-18.03%
100-300-100-000-472	472	Library Books		6,100	6,100	-	0.00%
100-300-100-000-473	473	Periodicals		3,000	3,000	-	0.00%
100-300-100-000-479	479	Other Supplies/Media		500	500	-	0.00%
Total	**100**	**Regular Instruction**		**2,454,121**	**2,208,041**	**(246,080)**	**-10.03%**
Enrichment							
100-300-130-000-315	315	Cert-Teacher		-	-	-	#DIV/0!
100-300-130-000-361	361	Health/Life Insurance		-	-	-	#DIV/0!
100-300-130-000-364	364	FICA		-	-	-	#DIV/0!
100-300-130-000-365	365	TRS		-	-	-	#DIV/0!
Total	**130**	**Enrichment**		**-**	**-**	**-**	#DIV/0!
Special Education							
100-300-200-000-315	315	Cert-Teacher	**4** FTE	327,148	585,437	258,289	78.95%
100-300-200-000-316	316	Extra Duty Pay		1,500	1,891	391	26.07%
100-300-200-000-323	323	NonCert-Aides	8 FTE	354,908	556,893	201,985	56.91%
100-300-200-000-361	361	Health/Life Insurance		323,419		(323,419)	-100.00%
100-300-200-000-364	364	FICA		9,466		(9,466)	-100.00%
100-300-200-000-365	365	TRS		41,278		(41,278)	-100.00%
100-300-200-000-366	366	PERS		78,080		(78,080)	-100.00%
100-300-200-000-369	369	SBS		21,756		(21,756)	-100.00%
100-300-200-000-451	451	Teaching Supplies		1,670	-	(1,670)	-100.00%
Total	**200**	**Special Education**		**1,159,225**	**1,144,220**	**(15,005)**	**-1.29%**
Guidance							
100-300-320-000-315	315	Cert-Teacher	**1** FTE	79,862	135,886	56,024	70.15%
100-300-320-000-361	361	Health/Life Insurance		31,383		(31,383)	-100.00%
100-300-320-000-364	364	FICA		1,158		(1,158)	-100.00%
100-300-320-000-365	365	TRS		10,031		(10,031)	-100.00%
100-300-320-000-454	454	Office Supplies/Postage		500	-	(500)	-100.00%
Total	**320**	**Guidance**		**122,934**	**135,886**	**12,952**	**10.54%**
Library Services							
100-300-352-000-315	315	Cert-Teacher	**0** FTE	-	-	-	#DIV/0!
100-300-352-000-361	361	Health/Life Insurance		-	-	-	#DIV/0!
100-300-352-000-364	364	FICA		1,362	-	(1,362)	-100.00%
100-300-352-000-365	365	TRS		-	-	-	#DIV/0!
100-300-352-000-454	454	Office Supplies/Postage		500	-	(500)	-100.00%

Keet Gooshi Heen Elementary Account Code		Description	Comments	FY 2025 Rev #1	FY2026 Proposed	$ Change	% Change
Total	**352**	**Library Services**		**1,862**	**-**	**(1,862)**	**-100.00%**
School Administration							
100-300-400-000-313	313	Principal	1 FTE	111,110	212,743	101,633	91.47%
100-300-400-000-316	316	Extra Duty Pay		-	-	-	#DIV/0!
100-300-400-000-361	361	Health/Life Insurance		37,226		(37,226)	-100.00%
100-300-400-000-364	364	FICA		1,597		(1,597)	-100.00%
100-300-400-000-365	365	TRS		13,830		(13,830)	-100.00%
100-300-400-000-454	454	Office Supplies/Postage		7,000	4,000	(3,000)	-42.86%
Total	**400**	**School Administration**		**170,763**	**216,743**	**45,980**	**26.93%**
School Administration Support							
100-300-450-000-324	324	NonCert-Support	2 FTE	85,379	208,731	123,352	144.48%
100-300-450-000-329	329	Substitutes/Temporary		2,000	2,000	-	0.00%
100-300-450-000-361	361	Health/Life Insurance		52,359		(52,359)	-100.00%
100-300-450-000-364	364	FICA		1,267.00		(1,267)	-100.00%
100-300-450-000-366	366	PERS		18,783		(18,783)	-100.00%
100-300-450-000-369	369	SBS		5,356		(5,356)	-100.00%
Total	**450**	**School Administration Support**		**165,144**	**210,731**	**45,587**	**27.60%**
Maintenance & Operations							
100-300-600-000-431	431	Water & Sewer		45,000	44,000	(1,000)	-2.22%
100-300-600-000-434	434	Other Utility Services		550	550	-	0.00%
100-300-600-000-435	435	Heating Electricity		106,000	70,000	(36,000)	-33.96%
100-300-600-000-436	436	Electricity		104,000	94,000	(10,000)	-9.62%
100-300-600-000-438	438	Heating Fuel		13,000	80,000	67,000	515.38%
Total	**600**	**Maintenance & Operations**		**268,550**	**288,550**	**20,000**	7.45%
Total	**100**	**School Operating Fund**		**4,342,599**	**4,204,171**	**(138,428)**	**-3.19%**
Total	**300**	**Keet Gooshi Heen Elementary**		**4,342,599**	**4,204,171**	**$ (138,428)**	**$ (0)**

Xóots Elementary School

Fiscal Year 2025-2026 Projected

Location 333

		FY 2025 Rev #1	FY2026 Proposed	$ Change	% Change
Fund 100:	**School Operating**				
Function: 100	Regular Instruction	$ 1,340,747	$ 1,266,830	$ (73,917)	-5.51%
200	Special Education	1,306,023	1,560,013	253,990	19.45%
320	Guidance	73,671	107,204	33,533	45.52%
352	Library Services	11,222 -	-	(11,222)	-100.00%
400	School Administration	160,587	178,175	17,588	10.95%
450	School Administration Support	114,573	154,394	39,821	34.76%
600	Maintenance & Operations	178,075	137,575	(40,500)	-22.74%
	Fund Total	**3,184,898**	**3,404,190**	**219,292**	**6.89%**
	TOTAL	**$ 3,184,898**	**$ 3,404,190**	**$ 219,292**	**6.89%**

Baranof Elementary School Account Code		Description	Comments	FY 2025 Rev #1	FY2026 Proposed	$ Change	% Change
Regular Instruction							
100-333-100-000-315	315	Cert-Teacher	11.00 FTE	$ 883,353	$1,152,203	$ 268,850	30.44%
100-333-100-000-316	316	Certified Extra Duty Pay		6,800	$ 18,377	11,577	170.25%
100-333-100-000-317	317	Substitute - Certified		43,500	$ 43,500	-	0.00%
100-333-100-000-326	326	Classified Extra Duty Pay		-	$ -	-	#DIV/0!
100-333-100-000-327	329	Substitute - Non-Cert		15,000	$ 15,000	-	0.00%
100-333-100-000-361	361	Health/Life Insurance		214,755		(214,755)	-100.00%
100-333-100-000-364	364	FICA		13,755		(13,755)	-100.00%
100-333-100-000-365	365	TRS		111,740		(111,740)	-100.00%
100-333-100-000-366	366	PERS		-		-	#DIV/0!
100-333-100-000-369	369	SBS		3,617		(3,617)	-100.00%
100-333-100-000-410	410	Professional & Technical Services		950	950	-	0.00%
100-333-100-000-425	425	Student Transportation		2,000	2,000	-	0.00%
100-333-100-000-440	440	Other Purchased Services		5,900	5,900	-	0.00%
100-333-100-000-441	441	Equipment Rentals		8,000	8,000	-	0.00%
100-333-100-000-443	443	Equipment Repair/Maint		-	-	-	#DIV/0!
100-333-100-000-451	451	Teaching Supplies		30,477	20,000	(10,477)	-34.38%
100-333-100-000-471	471	Textbooks		-	-	-	#DIV/0!
100-333-100-000-472	472	Library Books		200	200	-	0.00%
100-333-100-000-473	473	Periodicals		200	200	-	0.00%
100-333-100-000-479	479	Other Supplies/Media		500	500	-	0.00%
100-333-100-000-510	510	Equipment		-	-	-	#DIV/0!
Total	**100**	**Regular Instruction**		**1,340,747**	**1,266,830**	**(73,917)**	**-5.51%**
Special Education							
100-333-200-000-315	315	Cert-Teacher	**5** FTE	375,124	$613,391.01	238,267	63.52%
100-333-200-000-316	316	Extra Duty Pay		950	$ 6,682	5,732	603.37%
100-333-200-000-323	323	NonCert-Aides	14 FTE	423,481	$938,439.55	514,959	121.60%
100-333-200-000-361	361	Health/Life Insurance		327,014		(327,014)	-100.00%
100-333-200-000-364	364	FICA		11,594		(11,594)	-100.00%
100-333-200-000-365	365	TRS		47,235		(47,235)	-100.00%
100-333-200-000-366	366	PERS		93,166		(93,166)	-100.00%
100-333-200-000-369	369	SBS		25,959		(25,959)	-100.00%
100-333-200-000-451	451	Teaching Supplies		1,500	1,500	-	0.00%
Total	**200**	**Special Education**		**1,306,023**	**1,560,013**	**253,990**	**19.45%**
Guidance							
100-333-320-000-315	315	Cert-Teacher	**1** FTE	69,532	$ 97,498	27,966	40.22%
100-333-320-000-361	361	Health/Life Insurance		88		(88)	-100.00%
100-333-320-000-364	364	FICA		419		(419)	-100.00%
100-333-320-000-365	365	TRS		3,632	9,706	6,074	167.24%
100-333-320-000-454	454	Office Supplies/Postage		-	-	-	#DIV/0!
Total	**320**	**Guidance**		**73,671**	**107,204**	**33,533**	**45.52%**
Library Services							
100-333-352-000-315	315	Cert-Teacher	**0** FTE	2,892	$ -	(2,892)	-100.00%
100-333-352-000-361	361	Health/Life Insurance		4,279	-	(4,279)	-100.00%
100-333-352-000-364	364	FICA		419	-	(419)	-100.00%
100-333-352-000-365	365	TRS		3,632	-	(3,632)	-100.00%
100-333-352-000-454	454	Office Supplies/Postage		-	-	-	
Total	**352**	**Library Services**		**11,222**	**-**	**(11,222)**	**-100.00%**
School Administration							
100-333-400-000-313	313	Principal	1 FTE	117,784	$ 173,825	56,041	47.58%
100-333-400-000-316	316	Extra Duty Pay		-	-	-	#DIV/0!
100-333-400-000-361	361	Health/Life Insurance		22,092		(22,092)	-100.00%

Baranof Elementary School Account Code		Description	Comments	FY 2025 Rev #1	FY2026 Proposed	$ Change	% Change
100-333-400-000-364	364	FICA		1,693		(1,693)	-100.00%
100-333-400-000-365	365	TRS		14,668		(14,668)	-100.00%
100-333-400-000-390	390	Mileage Reimbursement		-	-	-	#DIV/0!
100-333-400-000-410	410	Professional & Technical		350	350	-	0.00%
100-333-400-000-454	454	Office Supplies/Postage		4,000	4,000	-	0.00%
Total	**400**	**School Administration**		**160,587**	**178,175**	**17,588**	**10.95%**
<u>School Administration Support</u>							
100-333-450-000-324	324	NonCert-Support	2 FTE	60,600	$151,293.55	90,694	149.66%
100-333-450-000-329	329	Substitutes/Temporary		3,100	$ 3,100	-	0.00%
100-333-450-000-361	361	Health/Life Insurance		32,712		(32,712)	-100.00%
100-333-450-000-364	364	FICA		924		(924)	-100.00%
100-333-450-000-366	366	PERS		13,332		(13,332)	-100.00%
100-333-450-000-369	369	SBS		3,905		(3,905)	-100.00%
Total	**450**	**School Administration Support**		**114,573**	**154,394**	**39,821**	**34.76%**
<u>Maintenance & Operations</u>							
100-333-600-000-431	431	Water & Sewer		32,000	32,000	-	0.00%
100-333-600-000-434	434	Other Utility Services		575	575	-	0.00%
100-333-600-000-435	435	Heating Electricity		75,000	50,000	(25,000)	-33.33%
100-333-600-000-436	436	Electricity		55,000	45,000	(10,000)	-18.18%
100-333-600-000-438	438	Heating Fuel		15,500	10,000	(5,500)	-35.48%
Total	**600**	**Maintenance & Operations**		**178,075**	**137,575**	**(40,500)**	-22.74%
Total	**100**	**School Operating Fund**		**3,184,898**	**3,404,190**	**219,292**	**6.89%**
Total	**333**	**Xoots Elementary School**		**$ 3,184,898**	**$ 3,404,190**	**$ 219,292**	**6.89%**

Fiscal Year 2025-2026 Projected

Location 994

		FY 2025 Rev #1	FY2026 Proposed	$ Change	% Change
Fund 100:	**School Operating**				
Function: 100	Regular Instruction	$ 410,172	$ 225,955	$ (184,217)	-44.91%
200	Special Education	195,936	235,996	40,060	20.45%
320	Guidance	118,950	160,721	41,771	35.12%
400	School Administration	173,391	201,034	27,643	15.94%
450	School Administration Support	51,252	49,378	(1,874)	-3.66%
600	Maintenance & Operations	21,384	21,368	(16)	-0.07%
	Fund Total	**971,085**	**894,452**	**(76,633)**	**-7.89%**
	TOTAL	**$ 971,085**	**$ 894,452**	**$ (76,633)**	**-7.89%**

Pacific High School Account Code		Description	Comments	FY 2025 Rev #1	FY2026 Proposed	$ Change	% Change
Regular Instruction							
100-994-100-000-315	315	Cert-Teacher	2.00 FTE	$ 274,564	$197,927.18	$ (76,637)	-27.91%
100-994-100-000-316	316	Certified Extra Duty Pay		4,025	$ 8,994	4,969	123.45%
100-994-100-000-317	317	Substitute - Certified		5,000	$ 5,000	-	0.00%
100-994-100-000-327	329	Substitute - Non-Cert		1,500	$ 1,500	-	0.00%
100-994-100-000-361	361	Health/Life Insurance		73,026		(73,026)	-100.00%
100-994-100-000-364	364	FICA		4,134		(4,134)	-100.00%
100-994-100-000-365	365	TRS		34,991		(34,991)	-100.00%
100-994-100-000-369	369	SBS		398		(398)	-100.00%
100-994-100-000-410	410	Professional & Technical Services		100	100	-	0.00%
100-994-100-000-420	420	Staff Travel		500	500	-	0.00%
100-994-100-000-425	425	Student Transportation		200	200	-	0.00%
100-994-100-000-440	440	Other Purchased Services		1,500	1,500	-	0.00%
100-994-100-000-441	441	Equipment Rentals		1,200	1,200	-	0.00%
100-994-100-000-443	443	Equipment Repair/Maint		1,000	1,000	-	0.00%
100-994-100-000-451	451	Teaching Supplies		7,184	7,184	-	0.00%
100-994-100-000-458	458	Gas/Oil		850	850	-	0.00%
Total	**100**	**Regular Instruction**		**410,172**	**225,955**	**(184,217)**	**-44.91%**
Special Education							
100-994-200-000-315	315	Cert-Teacher	1.00 FTE	92,630	$ 142,939	50,309	54.31%
100-994-200-000-323	323	NonCert-Aides	1.00 FTE	32,430	$ 93,058	60,628	186.95%
100-994-200-000-366	366	PERS		7,135		(7,135)	-100.00%
100-994-200-000-361	361	Health/Life Insurance		50,291		(50,291)	-100.00%
100-994-200-000-364	364	FICA		1,813		(1,813)	-100.00%
100-994-200-000-365	365	TRS		11,637		(11,637)	-100.00%
100-994-200-000-369	369	SBS					
Total	**200**	**Special Education**		**195,936**	**235,996**	**40,060**	**20.45%**
Guidance							
100-994-320-000-315	313	Cert-Teacher	1.00 FTE	118,950	160,721	41,771	35.12%
Total	**320**	**Guidance**		**118,950**	**160,721**	**41,771**	**35.12%**
School Administration							
100-994-400-000-313	313	Principal	1.00 FTE	118,950	201,034	82,084	69.01%
100-994-400-000-361	361	Health/Life Insurance		37,226		(37,226)	-100.00%
100-994-400-000-364	364	FICA		1,710		(1,710)	-100.00%
100-994-400-000-365	365	TRS		14,815		(14,815)	-100.00%
100-994-400-000-420	420	Staff Travel		50	-	(50)	-100.00%
100-994-400-000-454	454	Office Supplies/Postage		640	-	(640)	-100.00%
Total	**400**	**School Administration**		**173,391**	**201,034**	**27,643**	**15.94%**
School Administration Support							
100-994-450-000-324	324	NonCert-Support	1.00 FTE	23,975	48,878	24,903	103.87%
100-994-450-000-329	329	Substitutes/Temporary		500	500	-	0.00%
100-994-450-000-361	361	Health/Life Insurance		19,647		(19,647)	-100.00%
100-994-450-000-364	364	FICA		355		(355)	-100.00%
100-994-450-000-366	366	PERS		5,275		(5,275)	-100.00%
100-994-450-000-369	369	SBS		1,500		(1,500)	-100.00%
Total	**450**	**School Administration Support**		**51,252**	**49,378**	**(1,874)**	**-3.66%**
Maintenance & Operations							
100-994-600-000-431	431	Water & Sewer		11,016	11,000	(16)	-0.15%
100-994-600-000-434	434	Other Utility Services		648	648	-	0.00%
100-994-600-000-436	436	Electricity		9,720	9,720	-	0.00%

Pacific High School Account Code		Description	Comments	FY 2025 Rev #1	FY2026 Proposed	$ Change	% Change
Total	600	**Maintenance & Operations**		21,384	21,368	(16)	-0.07%
Total	100	**School Operating Fund**		971,085	894,452	(118,404)	-12.19%
Total	994	**Pacific High School**		$ 971,085	$ 894,452	$ (118,404)	-12.19%

VOCATIONAL CENTER

Fiscal Year 2025-2026 Projected

Location 400

									$ Change	% Change
Fund 100:	**School Operating**									
Function: 600	Maintenance & Operations	$	19,222	$ -	$	19,222	$	-		0.00%
	Fund Total		**19,222**			**19,222**		**-**		**0.00%**
	TOTAL	**$**	**19,222**		**$**	**19,222**	**$**	**-**		**0.00%**

Performing Arts Center

Fiscal Year 2025-2026 Projected

Location 500

		FY 2025 Revision #1	FY 2026 Proposed	$ Change	% Change
Fund 100:	**School Operating**				
Function: 600	Maintenance & Operations	$ 112,850	$ 62,850	$ (50,000)	-44.31%
	Fund Total	**112,850**	**62,850**	**(50,000)**	**-44.31%**
	TOTAL	**$ 112,850**	**$ 62,850**	**$ (50,000)**	**-44.31%**

SITKA SCHOOL DISTRICT

Fiscal Year 2025-2026 Projected

Location 500 Performing Arts Center

Performing Arts Center Account Code		Description	Comments	FY 2025 Revision #1	FY 2026 Proposed	$ Change
Maintenance & Operations						
100-500-600-000-4:	434	Other Utility Services		850	850	-
100-500-600-000-4:	435	Heating Electricity		50,000	25,000	(25,000)
100-500-600-000-4:	438	Heating Fuel		8,000	8,000	-
100-500-600-000-4	446	Property Insurance		29,000	29,000	-
Total	**600**	**Maintenance & Operations**		**87,850**	**62,850**	**(25,000)**
Total	**100**	**School Operating Fund**		**87,850**	**62,850**	**(25,000)**
Total	**500**	**Performing Arts Center**		**$ 87,850**	**$ 62,850**	**$ (25,000)**

FOOD SERVICES

Fiscal Year 2025-2026 Projected

Location ???

			FY 2025 Rev #1	FY2026 Proposed
Fund 255:		**Food Services**		
Function:	790	Revenue (Expected from NSLP)	n/a	$ 399,027
	790	Expenses	n/a	$ 743,631
		Fund Total	-	**743,631**
		TOTAL	**$ -**	**$ 743,631**

Net Food Service Revenue	$ (344,604.33)
Current NANA Contract	$ 494,140.00
Expected Savings	$ 149,535.67

SITKA SCHOOL DISTRICT

Fiscal Year 2025-2026 Projected

Account Code		**Description**	**Comments**	**FY 2025 Rev #1**	**FY2026 Proposed**
<u>Revenue</u>		**Revenue expected from NSLP**			**399,027**
<u>Food Services</u>					
255-011-790-000-321	315	Director	3.50 FTE	$ -	$ 70,000
255-011-790-000-323	323	Food Service Classified Head Cook		$ -	$ 50,000
255-011-790-000-326	326	Food Service Cooks 320 Full Time		$ -	$ 66,150
		Food Service Cooks 320 Half Time			$ 56,700
255-011-790-000-329	329	Food Service Classified Subs/Temps 320		$ -	$ 5,000
255-011-790-000-337	337	Extra Duty Classified		$ -	$ -
255-011-790-000-361	361	Insurance - Life & Health		$ -	130,000
255-011-790-000-364	364	Food Service Fica & Medicare 360		$ -	18,961
255-011-790-000-366	366	Food Service Retirement Contribution-PERS 360		$ -	47,947
255-011-790-000-369	369	Food Service Other Employee Benefits 360		$ -	174

Total	**100**	**Regular Instruction**		**-**	**444,931**
Maintenance & Operations					
255-011-790-???-420	420	Food Service Vehicle Maintenance and related expenses	$	-	3,500
255-011-790-000-421	421	Food Service Mileage Reimbursement 420	$	-	200
255-011-790-000-430	430	Food Service Utilities & Telecommunications	$	-	500
255-011-790-000-440	440	Food Service Other Purchased Services	$	-	300
255-011-790-000-450	450	Food Service Supplies, Materials & Media 450	$	-	7,000
255-011-790-000-459	459	Food Service Food-Lunches 450	$	-	180,000
255-011-793-000-459	459	Breakfast Service Food-Lunches 450	$	-	$ 45,000
255-011-790-000-460	460	Food Service Milk 450	$	-	$ 44,000
255-011-790-000-469	469	Food Service Other Supplies (02 Only) 450	$	-	$ 18,000
255-011-790-000-490	490	Food Service Other Expenses 490	$	-	150
255-011-790-000-490	491	Dues & Fees	$	-	50
				-	**$ 298,700.00**
					$ 743,631.33