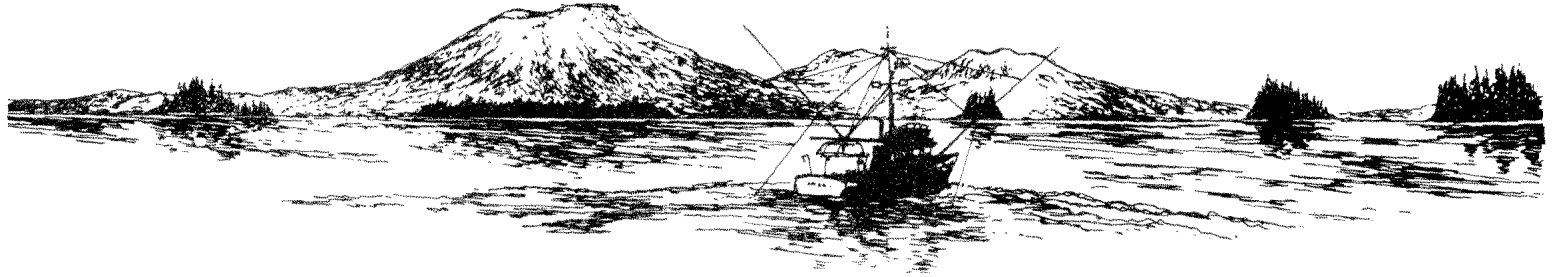


**SITKA SCHOOL DISTRICT**

**APPROVED FY2017 OPERATING BUDGET**



**Final Budget**

Approved Friday, April 22, 2016

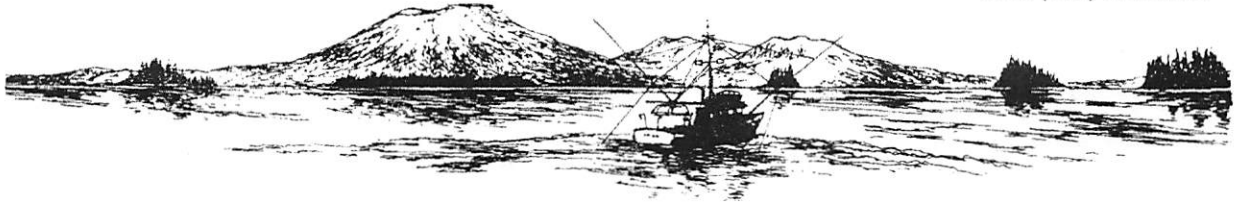
***FY17 Budget can also be found online at the following URL: [www.sitkaschools.org](http://www.sitkaschools.org)***

**"Educating our Children to Realize their Potential and Contribute in a Connected Global Society"**

# SITKA SCHOOL DISTRICT

www.sitkaschools.org

300 Kostrometinoff  
Sitka, Alaska 99835  
Phone: (907) 747-8622  
Fax: (907) 966-1260



Mayor Mim McConnell  
Members of the Sitka Assembly  
100 Lincoln St  
Sitka Alaska 99835

April 29, 2016

Dear Mayor McConnell and Members of the Assembly,

On behalf of the Sitka School Board I submit for your consideration the 2017 Sitka School District Budget. Our proposed general fund balanced Budget for FY2017 total's \$20,820,102. The Sitka School District respectfully requests \$6,183,762 in city support for instructional purposes, as well as an additional \$583,759 for Community Schools, pool, activities and major maintenance as non-instructional support. The combined request totals \$6,767,521.

We used 1300 students with 36 special needs students as the foundation to this year's budget where the combined revenues from the Federal, State and local contributions totaling \$19,644,053. We are asking \$100,000 less from what you approved for the FY2016 district budget and we are using \$1,166,049 from our reserves to balance our budget. Our employee expenditures are \$17,178,236 and our non-employee expenditures are \$3,631,866. Our combined efficiencies and cuts equal \$160,000. We have also added two teaching positions (\$200,000) back into our budget. These measures bring us to our balanced budget that we are submitting to you.

In addition we are anticipating our fund balance to be \$953,327 as of July 30<sup>th</sup> 2017. Our cash flow reserve needs are \$600,000 leaving us with \$353,327 in non-assigned reserves as working funds for the FY 2017 budget or as help with our 2018 budget.

I believe that this budget is balanced in a way that addresses student achievement, we also wanted to respect the City's limited revenues, and most importantly ensure current and future needs of the Sitka School District.

We believe that in order to provide a quality education for our students we need a healthy city. We are in this together and we look forward to our continued working relationship.

Respectfully,

Tim J. Fulton  
School Board President

**"Educating our children to realize their potential and contribute in a connected global society."**

# SITKA SCHOOL DISTRICT FY2017 FINAL BUDGET TABLE OF CONTENTS

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**SITKA SCHOOL DISTRICT  
FY2017 OPERATING BUDGET**

**SUMMARY PAGE**

**FY2017 City and Borough of Sitka Funding Request**

Operational (Instructional) Support	6,183,762
Various School Related Expenditures( Non-Instructional)	433,759
Major Maintenance Reimbursable	150,000
<b>Total City Funding Request</b>	<b>6,767,521</b>

**Additionally, the District is seeking a formal commitment from the City and Borough of Sitka (CBS) Assembly that, if the federal Secure Rural Schools could be re-authorized will continued to be distributed 50% CBS and 50% SSD after the Title II commitments have been accomodated.**

**Revenues**

Total Budgeted Revenues	19,644,053	
Transfer from Operating Fund Balance	1,166,049	
<b>FY2017 Final Budgeted Revenues and Transfers (Before On Behalf)</b>		<b>20,810,102</b>

**Expenditures**

Employee Expenditures	17,178,236	
Non-Employee Expenditures	3,631,866	
<b>FY2017 Final Budgeted Expenditures and Transfers (Before On Behalf)</b>		<b>20,810,102</b>

**Difference** 0

	<i>On Behalf</i>	<i>1,556,461</i>
<i>Final Revenue and Expenditures including On Behalf</i>		<i>22,366,563</i>

**FY2017 Final Budgeted Operating Fund Fund Balance**

Fund Balance June 30, 2016 (est)	2,125,072
Non-Spendable Fund Balance	(5,696)
Board Approved Transfer for FY2017 Budget	(1,166,049)
<b>Fund Balance June 30, 2017(est)</b>	<b>953,327</b>

**Sitka School District  
FY2017 Budget  
Assumptions and Explanations**

1. Level of Service

This Budget has been developed with the goal of keeping service to students at the highest possible level.

2. Student Enrollment Statistics:

The budget was based on an estimated adjusted daily membership of **1300** students for FY2017.

	ACTUAL FIRST QUARTER 2013-2014	ACTUAL FIRST QUARTER 2014-2015	ACTUAL FIRST QUARTER 2015-2016
Elementary Schools	643	632	619
Blatchley Middle School	303	266	270
Sitka High School	334	343	357
Correspondence/Home School	35*	37**	34**
Pacific High School	<u>23</u>	<u>36</u>	<u>36</u>
<b>TOTALS:</b>	<b>1338</b>	<b>1314</b>	<b>1316</b>

*\*Note: Correspondence students are counted at 80% for Foundation*

*\*\*Note: Correspondence students are counted at 90% for Foundation*

3. Salaries and Benefits

The salaries of all certificated personnel, except those of the Superintendent and Assistant Superintendent, are set through negotiations with NEA-Sitka (SEA) and the Sitka Administrators' Association. The Sitka School Board sets the Superintendent's and the Assistant Superintendent's salaries.

The wages of all classified personnel, except those of the Accounting Specialists, the Administrative Assistants, the Business Manager, the Maintenance Director, the Information Technology Director, and the Cultural Program Director are set through negotiations with Sitka Educational Support Professional Association (SESPA). The Accounting Specialists' and the Administrative Assistants' wages are tied directly to the sixth column of the SESPA negotiated agreement salary schedule. The non-contracted administrative staff salaries are tied directly to Column 6, step 21 on the SEA salary schedule.

The following values have been used to calculate personnel benefit costs to the District:

Health insurance costs are shared with the Unions based on negotiated agreement. The SEA Union absorbs 10% of the overall insurance premium and the District absorbs the remaining 90% of the insurance premium. The SESPA Union absorbs 5% of the overall insurance premium and the District absorbs the remaining 95% of the insurance premium. For FY2017 insurance rates had a rate increase of 15%.

FICA-Medicare (FICA) has been budgeted at 1.45%.

Teachers Retirement System (TRS) has been budgeted at 12.56%

Public Employees Retirement System (PERS) has been budgeted at 22.00%

Supplemental Benefit System (SBS) has been budgeted at 6.13%

4. Explanation of the 15 digit account codes and a list of relevant ones used in this budget:

The format and codes used are defined by the *Alaska Department of Education and Early Development Uniform Chart of Accounts and Account Code Descriptions for Public School Districts – 2014 Edition*.

**X-xxx-xxx-xxx-xxx-xxx – YEAR** – The financial accounting software applies a single digit value to the year. For example: 1 = 2001, 2011, 2021; 2 = 2002, 2012, 2022; 3 = 2003, 2013, 2023

**Relevant:** 7-xxx-xxx-xxx-xxx-xxx – FY2017

**x-XXX-xxx-xxx-xxx-xxx – FUND** – A fiscal and accounting entity with a self balancing set of accounts recording cash and other financial resources, for the purpose of carrying on specific activities or attaining certain objectives in accordance with regulations, restrictions or limitations.

**Relevant:** x-100-xxx-xxx-xxx-xxx – Operating Budget

**x-xxx-XXX-xxx-xxx-xxx – FUNCTION** – An activity or group of activities within a FUND whose purpose is to provide services to accomplish a certain objective.

**Relevant:** x-xxx-100-xxx-xxx-xxx – Instruction

x-xxx-200-xxx-xxx-xxx – Special Education

x-xxx-220-xxx-xxx-xxx – Special Education Support

x-xxx-300-xxx-xxx-xxx – Pupil Support (320 – Guidance; 330 – Health Services; 352 - Library)

x-xxx-400-xxx-xxx-xxx – School Administration (450 – School Support Services)

x-xxx-510-xxx-xxx-xxx – District Administration (511 – School Board; 512 – Superintendent)

x-xxx-550-xxx-xxx-xxx – District Admin Support (550 – Business Office; 556 - Technology)

x-xxx-600-xxx-xxx-xxx – Maintenance

x-xxx-700-xxx-xxx-xxx – Student Activities

x-xxx-900-xxx-xxx-xxx – Fund Transfers

**x-xxx-xxx-XXX-xxx-xxx – LOCATION** – Identifies the attendance center or physical location.

**Relevant:** x-xxx-xxx-000-xxx-xxx – District

x-xxx-xxx-011-xxx-xxx – Sitka High School

x-xxx-xxx-111-xxx-xxx – Blatchley Middle School

x-xxx-xxx-300-xxx-xxx – Keet Gooshi Heen Elementary School

x-xxx-xxx-333-xxx-xxx – Baranof Elementary School

x-xxx-xxx-997-xxx-xxx – Pacific High School

x-xxx-xxx-400-xxx-xxx – Southeast Alaska Career Center

x-xxx-xxx-500-xxx-xxx – Auditorium

**x-xxx-xxx-xxx-XXX-xxx – PROGRAM** – Identifies a plan of activities or procedures designated to accomplish predetermined objectives. Mainly used by the Business Office for account tracking purposes.

**Relevant:** x-xxx-xxx-xxx-260-xxx – SPED ESY Program

x-xxx-xxx-xxx-997-xxx – NANA Custodial Services

**xxx-xxx-xxx-xxx-XXX** – OBJECT – Identifies the type of revenue, expenditure or balance sheet account.

**Relevant:** x-xxx-xxx-xxx-xxx-300 – 300-399 are Salaries and benefits

x-xxx-xxx-xxx-xxx-410 – Professional and Technical Services

x-xxx-xxx-xxx-xxx-420 – Travel (420 – Staff Travel; 425 – Student Transportation)

x-xxx-xxx-xxx-xxx-430 – 430-439 are Utilities

x-xxx-xxx-xxx-xxx-440 – Other Purchased Services

x-xxx-xxx-xxx-xxx-451 – Teaching Supplies

x-xxx-xxx-xxx-xxx-471 – Textbooks

x-xxx-xxx-xxx-xxx-510 – Equipment

Example: 7-100-100-011-000-315 – FY2017, operating budget, general instruction, Sitka High School, no program code, teacher salaries.

## FUND 100 General Fund — Revenues

### Local Sources

- 7-100-000-000-000-011 City/Boro Appropriation The City Assembly approved appropriation from the City and Borough of Sitka, allocated by the District to the general operating fund for instructional support.
- 7-100-000-000-000-040 Misc. Local Revenue Incidental revenues received during the school year.
- 7-100-000-000-000-047 E-Rate Revenue The discounted refund of telecommunication and internet access fees.

### State Sources

- 7-100-000-000-000-050 Quality Schools Grant State funding based on enrollment used for professional development.
- 7-100-000-000-000-051 Foundation State support that is determined by translating the average daily membership (ADM) into an adjusted ADM. The adjusted ADM is then used to establish the District's basic need which in terms defines the Foundation allocation.

### Federal Sources

- 7-100-000-000-000-110 Impact Aid Title VIII funds received by the District from the Federal Government for students whose parents work and live on Federal property, or reside on qualifying Indian Lands.
- 7-100-000-000-000-190 Federal Through Other Intermediary Secure Rural Schools funding, that is allocated from the Federal Government, but is passed through the City and Borough of Sitka.

### Transfers

- 7-100-000-000-000-250 Fund Transfer This line represents the School Board approved transfer of money from fund balance or other special revenue funds into the operational budget to enable the District to meet authorized expenditures.

### On Behalf

- 7-100-000-000-056-056 TRS On-Behalf The District's portion of the amount the State appropriated to TRS program to cover the unfunded liability.
- 7-100-000-000-057-057 PERS On-Behalf The District's portion of the amount the State appropriated to the PERS program to cover the unfunded liability.

**Sitka School District  
FY2017 Operating Budget  
Revenues**

<b>Account Number</b>	<b>Account Description</b>	<b>FY2017 Budget</b>	<b>FY2016 Budget</b>
7-100-000-000-000-011	CITY/BORO APPROPRIATION	-6,183,762.00	-6,283,762.00
7-100-000-000-000-040	MISC. LOCAL REVENUE	-30,000.00	-30,000.00
7-100-000-000-000-047	E-RATE REVENUE	-125,000.00	-147,360.00
7-100-000-000-000-050	QUALITY SCHOOLS	-44,280.00	-44,589.12
7-100-000-000-000-051	FOUNDATION	-13,231,011.00	-12,673,444.00
7-100-000-000-000-110	IMPACT AID	-30,000.00	-30,000.00
7-100-000-000-000-190	FEDERAL THROUGH OTHER INTERMEDIARY	0.00	-309,942.00
7-100-000-000-000-250	FUND TRANSFER	-1,166,049.00	-521,793.00
7-100-000-000-056-056	TRS ON-BEHALF	-1,432,886.72	-1,499,338.83
7-100-000-000-057-057	PERS ON-BEHALF	-123,574.23	-161,977.05
<b>Total Revenues</b>		<b>-22,366,563.00</b>	<b>-21,702,206.00</b>



## FUND 100 General Fund —Expenses

### Categorized by Function and Location

#### **Function 100 Regular Instruction**

##### District Wide (Location - 000)

7-100-100-000-000-315	<u>Teachers</u> District data support specialist, salary step increases, personal and leave buyout.
7-100-100-000-000-316	<u>Extra Duty Pay</u> Payments to Certified employees for duties beyond the scope of their regular contract.
7-100-100-000-000-317	<u>Certified Teacher Sub</u> Substitutes with teaching certification that are employed for teachers on sick leave, personal leave, activity leave, and professional leave.
7-100-100-000-000-326	<u>Classified Extra Duty Pay</u> Stipends for DW Classified staff for duties performed beyond the scope of their regular assignment
7-100-100-000-000-327	<u>Non-Certified Teacher Sub</u> Substitutes with no teaching certification that are employed for teachers on sick leave, personal leave, activity leave, and professional leave.
7-100-000-000-000-329	<u>Classified Substitute</u> Substitutes employed when required for classified employees on sick leave, vacation, and professional leave.
7-100-100-000-000-361	<u>Health Insurance</u> ]
7-100-100-000-000-363	<u>Workers' Compensation</u> ]
7-100-100-000-000-364	<u>FICA Contribution</u> ] See Assumptions Page
7-100-100-000-000-365	<u>TRS Matching</u> ]
7-100-100-000-000-369	<u>SBS Matching</u> ]
7-100-100-000-000-410	<u>Prof/Tech Services</u> Funds for school programming (SEL,RTI)
7-100-100-000-000-420	<u>Travel</u> Funds for District approved travel for trainings and professional development.
7-100-100-000-000-440	<u>Other Purchased Services</u> District software subscriptions (Schoolmaster, Schoology).
7-100-100-000-000-451	<u>Teaching Supplies</u> District purchased consumable materials used by the teaching staff in classrooms (excluding equipment and textbooks) such as workbooks and paper.
7-100-100-000-000-471	<u>Textbooks</u> Textbooks purchased for use throughout the District
7-100-100-000-000-491	<u>Dues and Fees</u> Various fees that the District must pay are charged to this account
7-100-100-000-000-510	<u>Equipment</u> Funds for annual copier replacement throughout the District.
7-100-100-000-050-451	<u>Teaching Supplies</u> Supplies used by the Board and Administration for the annual strategic planning process
7-100-100-000-056-365	<u>TRS</u> The regular instruction portion of the appropriation from the State to cover the TRS unfunded liability.
7-100-100-000-057-366	<u>PERS</u> The regular instruction portion of the appropriation from the State to cover the PERS unfunded liability..
7-100-100-000-101-410	<u>Prof/Tech Services</u> Funds to pay for Americorps Volunteers.
4-100-100-000-260-315	<u>Teachers</u> Summer school Credit Recovery teacher salaries.
4-100-100-000-260-364	<u>FICA Matching</u> ]
4-100-000-000-260-365	<u>TRS Matching</u> ] See Assumptions Page
7-100-100-000-355-410	<u>Prof/Tech Services</u> District allocation to the Sitka Native Education Program (SNEP).
7-100-100-000-355-321	<u>Cultural Program Director</u> District Cultural Education Program Director salary.
7-100-100-000-355-361	<u>Health Insurance</u> ]
7-100-100-000-355-364	<u>FICA Contribution</u> ] See Assumptions Page
7-100-100-000-355-366	<u>PERS Matching</u> ]
7-100-100-000-355-369	<u>SBS Matching</u> ]
7-100-100-000-355-451	<u>Teaching Supplies</u> District purchased materials used the Cultural Education Program.
7-100-100-000-410-316	<u>Extra Duty Pay</u> Payments to Certified employees for duties beyond the scope of their regular contract for SEA professional development committee.
7-100-100-000-410-420	<u>SEA Professional Development</u> Funds to be used by the Professional Development Committee per the SEA Negotiated Agreement.
7-100-100-000-410-440	<u>SEA Professional Development for Other Purchased Services</u> conference registrations
7-100-100-000-410-451	<u>SEA Professional Development for Teaching Supplies</u> teacher resources
7-100-100-000-500-471	<u>Math Curriculum</u> - Materials for new curriculum based on enrollment
7-100-100-000-556-316	<u>Tech - Extra Duty Pay</u> Payments to Certified employees for duties beyond the scope of their regular contract.
7-100-100-000-556-326	<u>Tech - Classified Extra Duty Pay</u> Stipends for SHS Classified staff for duties performed beyond the scope of their regular assignment.
7-100-100-000-556-365	<u>TRS Matching</u> ] See Assumptions Page
7-100-100-000-556-410	<u>Tech – Prof/Tech Services</u> Instructional technology related professional services.
7-100-100-000-556-420	<u>Tech - Travel</u> Funds for District approved travel for trainings and professional development.
7-100-100-000-556-440	<u>Tech – Other Purchased Services</u> Technology expenditures for building, equipment, rental, repair, advertising, and other outsourced services.
7-100-100-000-556-451	<u>Tech – Teaching Supplies</u> Instructional technology related supplies.
7-100-100-000-556-490	<u>Tech – Dues and Fees</u> Dues for technology related professional organization memberships.
7-100-100-000-556-510	<u>Tech - Equipment</u> Funds for technology equipment purchases such as switches, routers

**Sitka School District  
FY2017 Operating Budget  
Expenses**

<b>Account Number</b>	<b>Account Description</b>	<b>FY2017 Budget</b>	<b>FY2016 Budget</b>
<b>100 General Instruction</b>			
<b>000 District Wide</b>			
7-100-100-000-000-315	TEACHERS	249,857.00	204,134.00
7-100-100-000-000-316	EXTRA DUTY PAY	15,000.00	15,000.00
7-100-100-000-000-317	CERTIFIED TEACHER SUB	155,000.00	175,000.00
7-100-100-000-000-326	CLASSIFIED EXTRA DUTY PAY	500.00	500.00
7-100-100-000-000-327	NON-CERTIFIED TEACHER SUB	55,000.00	65,000.00
7-100-100-000-000-329	CLASSIFIED SUBSTITUTE	3,500.00	3,500.00
7-100-100-000-000-361	HEALTH INSURANCE	16,438.60	30,444.84
7-100-100-000-000-363	WORKERS' COMPENSATION	108,963.65	95,879.00
7-100-100-000-000-364	FICA	6,936.18	6,708.19
7-100-100-000-000-365	TRS	33,266.04	27,523.23
7-100-100-000-000-369	SBS	13,087.55	14,926.55
7-100-100-000-000-410	PROF/TECH SERVICES	65,000.00	20,000.00
7-100-100-000-000-420	TRAVEL	30,000.00	31,000.00
7-100-100-000-000-440	OTHER PURCHASED SERVICES	20,000.00	35,000.00
7-100-100-000-000-451	TEACHING SUPPLIES	15,000.00	15,000.00
7-100-100-000-000-471	TEXTBOOKS	3,500.00	0.00
7-100-100-000-000-491	DUES AND FEES	25.00	0.00
7-100-100-000-000-510	EQUIPMENT	0.00	10,500.00
7-100-100-000-050-451	TEACHING SUPPLIES	1,000.00	0.00
7-100-100-000-056-365	TRS	960,076.98	1,004,606.86
7-100-100-000-057-366	PERS	10,008.56	16,610.02
7-100-100-000-101-410	PROF/TECH SERVICES	20,500.00	20,500.00
7-100-100-000-205-315	TEACHERS	0.00	13,154.00
7-100-100-000-205-364	FICA	0.00	191.00
7-100-100-000-205-365	TRS	0.00	1,652.00
7-100-100-000-260-315	TEACHERS	13,154.00	0.00
7-100-100-000-260-364	FICA	190.73	0.00
7-100-100-000-260-365	TRS	1,652.14	0.00
7-100-100-000-355-321	CULTURAL PROGRAM DIRECTOR	82,535.00	80,246.00
7-100-100-000-355-361	HEALTH INSURANCE	7,996.81	7,977.00
7-100-100-000-355-364	FICA	1,196.76	1,163.57
7-100-100-000-355-366	PERS	18,157.70	17,654.12
7-100-100-000-355-369	SBS	5,059.40	4,919.08
7-100-100-000-355-410	PROF/TECH SERVICES	16,000.00	16,000.00
7-100-100-000-355-420	TRAVEL	250.00	250.00
7-100-100-000-355-425	STUDENT TRANSPORTATION	500.00	0.00
7-100-100-000-355-451	TEACHING SUPPLIES	25,600.00	26,100.00
7-100-100-000-410-316	SEA PD EXTRA DUTY	0.00	750.00
7-100-100-000-410-420	SEA PROFESSIONAL DEVELOPMENT	28,400.00	30,000.00
7-100-100-000-410-440	OTHER PURCHASED SERVICES	1,500.00	0.00
7-100-100-000-410-451	TEACHING SUPPLIES	100.00	0.00
7-100-100-000-500-471	MATH CURRICULUM - TEXTBOOKS	20,000.00	70,000.00
7-100-100-000-556-316	EXTRA DUTY PAY	500.00	0.00
7-100-100-000-556-326	EXTRA DUTY PAY	12,000.00	0.00
7-100-100-000-556-365	TRS	62.80	0.00
7-100-100-000-556-410	TECH - PROF/TECH SERVICES	10,000.00	30,000.00
7-100-100-000-556-420	TECH - STAFF TRAVEL	1,750.00	1,500.00
7-100-100-000-556-440	TECH - OTHER PURCHASED SERVICES	15,000.00	15,000.00
7-100-100-000-556-451	TECH - TEACHING SUPPLIES	200,000.00	151,000.00
7-100-100-000-556-490	TECH - DUES AND FEES	2,260.00	2,000.00
7-100-100-000-556-510	TECH - EQUIPMENT	8,500.00	0.00
<b>000 District Wide</b>		<b>2,255,024.90</b>	<b>2,261,389.46</b>

Sitka High School (Location – 011)

- 7-100-100-011-000-315 Teachers Regular Instruction teachers employed at Sitka High School in the following courses: Art, Band/Vocal Music, English, Math, Physical Education, Science, Social Studies, Spanish.
- 7-100-100-011-000-316 Extra Duty Pay Payments to Cert employees for duties beyond the scope of their regular contract.
- 7-100-100-011-000-361 Health Insurance ]
- 7-100-100-011-000-364 FICA Matching ] See Assumptions Page
- 7-100-100-011-000-365 TRS Matching ]
- 7-100-100-011-000-369 SBS Matching ]
- 7-100-100-011-000-420 Staff Travel Conference and professional development travel for employees as SHS.
- 7-100-100-011-000-425 Student Transportation These funds are to cover the cost of SHS field trips.
- 7-100-100-011-000-440 Other Purchased Services SHS expenditures for building, equipment, rental, repair, advertising, and other outsourced services.
- 7-100-100-011-000-441 Equipment Rentals Rental on copying machines are charged to this account.
- 7-100-100-011-000-443 Equipment Repair/Maintenance Copier machines and other instructional equipment maintenance.
- 7-100-100-011-000-451 Teaching Supplies Materials used by the teaching staff in classrooms (with the exception of equipment and textbooks) such as workbooks, paper, paste, consumable materials, etc.
- 7-100-100-011-000-471 Textbooks Textbooks purchased for use at SHS are charged to this account.
- 7-100-100-011-000-472 Library Books Library books for the SHS Library are charged to this account.
- 7-100-100-011-000-473 Periodicals Magazines, newspapers, and other periodicals for SHS.
- 7-100-100-011-000-479 Other Supplies/Media Audiovisual supplies and equipment such as film strips, maps, transparencies, visual displays, computer software, etc.
- 7-100-100-011-000-510 Equipment Extended life, non-consumable items with a purchase value over \$5,000 to be used at SHS.

Blatchley Middle School (Location – 111)

- 7-100-100-111-000-315 Teachers Regular Instruction teachers employed at Blatchley Middle School in the following courses: Sixth Grade, Seventh Grade, Eighth Grade, Art, Band/Vocal Music, Home Economics, Industrial Arts, Physical Education, Tlingit Education
- 7-100-100-111-000-316 Extra Duty Pay Payments to Certi employees for duties beyond the scope of their regular contract
- 7-100-100-111-000-361 Health Insurance ]
- 7-100-100-111-000-364 FICA Matching ] See Assumptions Page
- 7-100-100-111-000-365 TRS Matching ]
- 7-100-100-111-000-425 Student Transportation These funds are to cover cost of BMS field trips.
- 7-100-100-111-000-440 Other Purchased Services BMS expenditures for building, equipment, rental, repair, advertising, and other outsourced services.
- 7-100-100-111-000-441 Equipment Rentals Rental on copying machines are charged to this account.
- 7-100-100-111-000-443 Equipment Repair/Maintenance Expenditures for copy machines and other instructional equipment maintenance.
- 7-100-100-111-000-451 Teaching Supplies Consumable materials used by the BMS teaching staff in classrooms (with the exception of equipment and textbooks) such as workbooks and paper.
- 7-100-100-111-000-471 Textbooks Textbooks purchased for use at BMS are charged to this account.
- 7-100-100-111-000-472 Library Books Books for the BMS Library are charged to this account.
- 7-100-100-111-000-473 Periodicals Magazines, newspapers, and other periodicals for BMS.
- 7-100-100-111-000-479 Other Supplies/Media Audiovisual supplies and equipment such as film strips, maps, transparencies, visual displays, and computer software.
- 7-100-100-111-000-510 Equipment Extended life, non-consumable items with a purchase value over \$5,000 to be used at BMS.

Keet Gooshi Heen Elementary School (Location – 300)

- 7-100-100-300-000-315 Teachers Regular Instruction teachers employed at Keet Gooshi Heen Elementary in the following courses: Second Grade, Third Grade, Fourth Grade, Fifth Grade, Music, Physical Education
- 7-100-100-300-000-316 Extra Duty Pay Payments to Cert employees for duties beyond the scope of their regular contract
- 7-100-100-300-000-326 Classified Extra Duty Pay Stipends for KGH Classified staff for duties performed beyond the scope of their regular assignment
- 7-100-100-300-000-361 Health Insurance ]
- 7-100-100-300-000-364 FICA Matching ] See Assumptions Page
- 7-100-100-300-000-365 TRS Matching ]
- 7-100-100-300-000-410 Prof/Tech Services Funds to pay for needed specialized services provided at KGH.
- 7-100-100-300-000-420 Travel Funds for KGH travel expenses.
- 7-100-100-300-000-425 Student Transportation These funds are to cover the cost of KGH field trips.
- 7-100-100-300-000-440 Other Purchased Services KGH expenditures for building, equipment, rental, repair, advertising, and other outsourced services.
- 7-100-100-300-000-441 Equipment Rentals Rental on copying machines are charged to this account
- 7-100-100-300-000-443 Equipment Repair/Maintenance Copiers and other instructional equipment maintenance.
- 7-100-100-300-000-451 Teaching Supplies Consumable materials used by the KGH teaching staff in classrooms (with the exception of equipment and textbooks) such as workbooks and paper.
- 7-100-100-300-000-471 Textbooks Textbooks purchased for use at KGH are charged to this account.
- 7-100-100-300-000-472 Library Books Books for the KGH library are charged to this account.
- 7-100-100-300-000-473 Periodicals Magazines, newspapers, and other periodicals for KGH.
- 7-100-100-300-000-479 Others Supplies/Media Audiovisual supplies and equipment such as film strips, maps, transparencies, visual displays, and computer software.
- 7-100-100-300-000-510 Equipment Extended life, non-consumable items with a purchase value over \$5,000 to be used at KGH.

**Sitka School District  
FY2017 Operating Budget  
Expenses**

<b>Account Number</b>	<b>Account Description</b>	<b>FY2017 Budget</b>	<b>FY2016 Budget</b>
<b>011 Sitka High School</b>			
7-100-100-011-000-315	TEACHERS	1,329,400.00	1,265,612.50
7-100-100-011-000-316	EXTRA DUTY PAY	4,292.00	3,256.00
7-100-100-011-000-361	HEALTH INSURANCE	321,679.94	243,993.59
7-100-100-011-000-364	FICA	19,421.30	18,394.88
7-100-100-011-000-365	TRS	167,511.72	158,960.93
7-100-100-011-000-369	SBS	613.00	183.90
7-100-100-011-000-420	STAFF TRAVEL	100.00	100.00
7-100-100-011-000-425	STUDENT TRANSPORTATION	500.00	500.00
7-100-100-011-000-440	OTHER PURCHASED SERVICES	4,750.00	1,278.66
7-100-100-011-000-441	EQUIPMENT RENTALS	2,000.00	800.00
7-100-100-011-000-443	EQUIPMENT REPAIR/MAINT.	9,870.00	11,391.34
7-100-100-011-000-451	TEACHING SUPPLIES	19,186.00	21,186.00
7-100-100-011-000-471	TEXTBOOKS	6,755.00	6,755.00
7-100-100-011-000-472	LIBRARY BOOKS	5,389.00	5,389.00
7-100-100-011-000-473	PERIODICALS	1,300.00	1,300.00
7-100-100-011-000-479	OTHERS SUPPLIES/MEDIA	3,000.00	3,000.00
7-100-100-011-000-510	EQUIPMENT	12,100.00	12,100.00
<b>011 Sitka High School</b>		<b>1,907,867.96</b>	<b>1,754,201.80</b>
<b>111 Blatchley Middle School</b>			
7-100-100-111-000-315	TEACHERS	1,202,700.00	1,146,775.00
7-100-100-111-000-316	EXTRA DUTY PAY	3,742.00	1,500.00
7-100-100-111-000-361	HEALTH INSURANCE	297,497.38	236,876.03
7-100-100-111-000-364	FICA	17,439.15	16,628.24
7-100-100-111-000-365	TRS	151,529.12	144,034.94
7-100-100-111-000-425	STUDENT TRANSPORTATION	1,300.00	1,000.00
7-100-100-111-000-440	OTHER PURCHASED SERVICES	4,500.00	2,500.00
7-100-100-111-000-441	EQUIPMENT RENTALS	3,750.00	0.00
7-100-100-111-000-443	EQUIPMENT REPAIR/MAINT.	8,300.00	11,100.00
7-100-100-111-000-451	TEACHING SUPPLIES	21,065.00	23,065.00
7-100-100-111-000-471	TEXTBOOKS	1,850.00	1,850.00
7-100-100-111-000-472	LIBRARY BOOKS	6,200.00	6,100.00
7-100-100-111-000-473	PERIODICALS	5,500.00	5,500.00
7-100-100-111-000-479	OTHERS SUPPLIES/MEDIA	1,950.00	1,950.00
7-100-100-111-000-510	EQUIPMENT	0.00	2,000.00
<b>111 Blatchley Middle School</b>		<b>1,727,322.65</b>	<b>1,600,879.21</b>
<b>300 Keet Gooshi Heen Elementary</b>			
7-100-100-300-000-315	TEACHERS	1,516,784.30	1,455,695.10
7-100-100-300-000-316	EXTRA DUTY PAY	3,792.00	1,500.00
7-100-100-300-000-326	CLASSIFIED EXTRA DUTY PAY	0.00	1,500.00
7-100-100-300-000-361	HEALTH INSURANCE	393,196.74	340,300.37
7-100-100-300-000-364	FICA	21,993.37	21,107.58
7-100-100-300-000-365	TRS	190,984.38	182,835.30
7-100-100-300-000-410	PROF/TECH SERVICES	0.00	320.00
7-100-100-300-000-420	TRAVEL	0.00	145.00
7-100-100-300-000-425	STUDENT TRANSPORTATION	1,880.00	1,880.00
7-100-100-300-000-440	OTHER PURCHASED SERVICES	8,500.00	2,500.00
7-100-100-300-000-441	EQUIPMENT RENTALS	750.00	0.00
7-100-100-300-000-443	EQUIPMENT REPAIR/MAINT.	4,000.00	11,000.00
7-100-100-300-000-451	TEACHING SUPPLIES	28,486.00	29,021.00
7-100-100-300-000-471	TEXTBOOKS	3,750.00	4,000.00
7-100-100-300-000-472	LIBRARY BOOKS	7,400.00	7,400.00
7-100-100-300-000-473	PERIODICALS	4,344.00	4,344.00
7-100-100-300-000-479	OTHERS SUPPLIES/MEDIA	1,200.00	1,200.00
7-100-100-300-000-510	EQUIPMENT	1,000.00	1,000.00
<b>300 Keet Gooshi Heen Elementary</b>		<b>2,188,060.79</b>	<b>2,065,748.35</b>

Baranof Elementary School (Location – 333)

7-100-100-333-000-315	<u>Teachers</u> Regular Instruction teachers employed at Baranof Elementary School in the following courses: Preschool, First Grade, Kindergarten, Music, Physical Education
7-100-100-333-000-316	<u>Extra Duty Pay</u> Payments to Cert employees for duties beyond the scope of their regular contract
7-100-100-333-000-361	<u>Health Insurance</u> ]
7-100-100-333-000-364	<u>FICA Matching</u> ] See Assumptions Page
7-100-100-333-000-365	<u>TRS Matching</u> ]
7-100-100-333-000-410	<u>Prof/Tech Services</u> Funds to pay for needed specialized services provided at BES.
7-100-100-333-000-425	<u>Student Transportation</u> These funds are to cover the cost of BES field trips.
7-100-100-333-000-440	<u>Other Purchased Services</u> BES expenditures for building, equipment, rental, repair, advertising, and other outsourced services.
7-100-100-300-000-441	<u>Equipment Rentals</u> Rental on copying machines are charged to this account
7-100-100-333-000-443	<u>Equipment Repair/Maintenance</u> Copier and other instructional equipment maintenance.
7-100-100-333-000-451	<u>Teaching Supplies</u> Consumable materials used by the BES teaching staff in classrooms (with the exception of equipment and textbooks) such as workbooks and paper.
7-100-100-333-000-472	<u>Library Books</u> Books for the BES Library are charged to this account.
7-100-100-333-000-473	<u>Periodicals</u> Magazines, newspapers, and other periodicals for BES.
7-100-100-333-000-479	<u>Others Supplies/Media</u> Audiovisual supplies and equipment such, maps, visual displays, and computer software.
7-100-100-333-000-510	<u>Equipment</u> Extended life, non-consumable items with a purchase value over \$5,000 to be used at BMS.

Pacific High School (Location – 994)

7-100-100-994-000-315	<u>Teachers</u> Regular Instruction teachers employed at Pacific High School in the following courses: 9 <sup>th</sup> Grade, 10 <sup>th</sup> Grade, 11 <sup>th</sup> Grade, 12 <sup>th</sup> Grade
7-100-100-994-000-316	<u>Extra Duty Pay</u> Payments to Certified employees for duties beyond the scope of their regular contract.
7-100-100-994-000-361	<u>Health Insurance</u> ]
7-100-100-994-000-364	<u>FICA Matching</u> ] See Assumptions Page
7-100-100-994-000-365	<u>TRS Matching</u> ]
7-100-100-994-000-410	<u>Prof/Tech Services</u> Funds to pay for needed specialized services provided at PHS.
7-100-100-994-000-425	<u>Student Transportation</u> These funds are to cover the cost of PHS field trips.
7-100-100-994-000-440	<u>Other Purchased Services</u> PHS expenditures for building, equipment, rental, repair, advertising, and other outsourced services.
7-100-100-994-000-441	<u>Equipment Rentals</u> Funds for PHS equipment rentals.
7-100-100-994-000-443	<u>Equipment Repair/Maintenance</u> Copiers and other instructional equipment maintenance.
7-100-100-994-000-451	<u>Teaching Supplies</u> Consumable materials used by the PHS teaching staff in classrooms (with the exception of equipment and textbooks) such as workbooks and paper.
7-100-100-994-000-458	<u>Gas/Oil</u> Gas and oil purchased for District owned vehicles.

**FUNCTION 120 Bilingual/Bicultural**

District wide (Location – 000)

7-100-120-000-000-315	<u>Teachers</u> One English as a Second Language teacher, located at KGH, is employed to serve District students.
7-100-120-000-000-323	<u>Aides</u> One full time Paraprofessional is employed to assist the ESL teacher.
7-100-120-000-000-361	<u>Health Insurance</u> ]
7-100-120-000-000-363	<u>Workers' Compensation</u> ]
7-100-120-000-000-364	<u>FICA Contribution</u> ] See Assumptions Page
7-100-120-000-000-365	<u>TRS Matching</u> ]
7-100-120-000-000-366	<u>PERS Matching</u> ]
7-100-120-000-000-369	<u>SBS Matching</u> ]

Sitka High School (Location – 011)

7-100-120-011-000-451	<u>Teaching Supplies</u> Consumable materials used by the ESL teacher staff in SHS classrooms (with the exception of equipment and textbooks) such as workbooks and paper.
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**Sitka School District  
FY2017 Operating Budget  
Expenses**

<b>Account Number</b>	<b>Account Description</b>	<b>FY2017 Budget</b>	<b>FY2016 Budget</b>
<b>333 Baranof Elementary</b>			
7-100-100-333-000-315	TEACHERS	920,334.85	957,011.85
7-100-100-333-000-316	EXTRA DUTY PAY	3,692.00	1,500.00
7-100-100-333-000-361	HEALTH INSURANCE	221,205.50	202,731.36
7-100-100-333-000-364	FICA	13,344.86	13,876.67
7-100-100-333-000-365	TRS	116,070.33	120,200.69
7-100-100-333-000-410	PROF/TECH SERVICES	0.00	216.00
7-100-100-333-000-425	STUDENT TRANSPORTATION	1,200.00	1,000.00
7-100-100-333-000-440	OTHER PURCHASED SERVICES	4,750.00	2,000.00
7-100-100-333-000-441	EQUIPMENT RENTALS	1,000.00	0.00
7-100-100-333-000-443	EQUIPMENT REPAIR/MAINT.	7,166.00	7,500.00
7-100-100-333-000-451	TEACHING SUPPLIES	21,809.00	23,809.00
7-100-100-333-000-472	LIBRARY BOOKS	2,200.00	2,200.00
7-100-100-333-000-473	PERIODICALS	1,000.00	1,000.00
7-100-100-333-000-479	OTHERS SUPPLIES/MEDIA	500.00	500.00
7-100-100-333-000-510	EQUIPMENT	3,260.00	3,260.00
<b>333 Baranof Elementary</b>		<b>1,327,532.54</b>	<b>1,336,805.57</b>
<b>994 Pacific High School</b>			
7-100-100-994-000-315	TEACHERS	164,383.04	162,419.45
7-100-100-994-000-316	EXTRA DUTY PAY	3,692.00	1,500.00
7-100-100-994-000-361	HEALTH INSURANCE	36,898.10	34,107.69
7-100-100-994-000-364	FICA	2,437.09	2,376.83
7-100-100-994-000-365	TRS	21,110.23	20,588.28
7-100-100-994-000-410	PROF/TECH SERVICES	100.00	100.00
7-100-100-994-000-425	STUDENT TRANSPORTATION	500.00	50.00
7-100-100-994-000-440	OTHER PURCHASED SERVICES	1,109.00	1,109.00
7-100-100-994-000-441	EQUIPMENT RENTALS	725.00	725.00
7-100-100-994-000-443	EQUIPMENT REPAIR/MAINT.	2,000.00	2,000.00
7-100-100-994-000-451	TEACHING SUPPLIES	6,309.00	7,509.00
7-100-100-994-000-458	GAS/OIL	750.00	0.00
<b>994 Pacific High School</b>		<b>240,013.46</b>	<b>232,485.25</b>
<b>100 Regular Instruction</b>		<b>9,645,822.30</b>	<b>9,251,509.64</b>
<b>120 Bilingual/Bicultural</b>			
<b>000 District Wide</b>			
7-100-120-000-000-315	TEACHERS	98,569.75	118,778.75
7-100-120-000-000-323	AIDES	29,302.00	25,194.00
7-100-120-000-000-361	HEALTH INSURANCE	56,399.56	27,245.60
7-100-120-000-000-363	WORKERS' COMPENSATION	453.10	394.00
7-100-120-000-000-364	FICA	1,854.14	2,088.00
7-100-120-000-000-365	TRS	12,380.36	14,918.61
7-100-120-000-000-366	PERS	6,446.44	5,542.68
7-100-120-000-000-369	SBS	1,796.21	1,544.00
<b>000 District Wide</b>		<b>207,201.56</b>	<b>195,705.64</b>
<b>011 Sitka High School</b>			
7-100-120-011-000-451	TEACHING SUPPLIES	210.00	210.00
<b>011 Sitka High School</b>		<b>210.00</b>	<b>210.00</b>
<b>120 Bilingual/Bicultural</b>		<b>207,411.56</b>	<b>195,915.64</b>

**FUNCTION 130 Enrichment**

Sitka High School (Location – 011)

7-100-130-011-000-316 Extra Duty Pay Payments to Certified employees for duties beyond the scope of their regular contract.  
7-100-130-011-000-365 TRS Matching ] See Assumptions Page

Blatchley Middle School (Location – 111)

7-100-130-111-000-316 Extra Duty Pay Payments to Certified employees for duties beyond the scope of their regular contract.  
7-100-130-111-000-365 TRS Matching ] See Assumptions Page  
7-100-130-111-000-451 Teaching Supplies Consumable materials used by the enrichment teaching staff at BMS

Keet Gooshi Heen Elementary (Location – 300)

7-100-130-300-000-315 Teachers One Gifted/Talented teacher, located at KGH, is employed to serve District students.  
7-100-130-300-000-361 Health Insurance ]  
7-100-130-300-000-364 FICA Matching ] See Assumptions Page.  
7-100-130-300-000-365 TRS Matching

**FUNCTION 140 Correspondence Study (REACH)**

District wide (Location – 000)

7-100-140-000-000-315 Teachers One teacher for Correspondence/Home School (REACH) program is employed in the District.  
7-100-140-000-000-324 Support Staff One part time secretary is employed to assist the correspondence teacher as needed  
7-100-140-000-000-361 Health Insurance ]  
7-100-140-000-000-363 Workers' Compensation ]  
7-100-140-000-000-364 FICA Matching ] See Assumptions Page  
7-100-140-000-000-365 TRS Matching ]  
7-100-140-000-000-369 SBS Matching ]  
7-100-140-000-000-410 Prof/Tech Services Specialized services utilized by the REACH program.  
7-100-140-000-000-440 Other Purchased Services REACH expenditures for building, equipment, rental, repair, advertising, and other outsourced services.  
7-100-140-000-000-443 Equipment Repair/Maintenance Copier and other instructional equipment maintenance.  
7-100-140-000-000-451 Teaching Supplies Materials used by the REACH teaching staff (with the exception of equipment and textbooks) such as workbooks, paper, paste, and consumable materials.  
7-100-140-000-000-454 Office Supplies/Postage Miscellaneous office supplies and postage used by the REACH program.  
7-100-140-000-000-510 Equipment Extended life, non-consumable items with a purchase value over \$5,000 to be used by REACH.

**FUNCTION 160 Vocational Education**

District wide (Location – 000)

7-100-160-000-000-363 Workers' Compensation ] See Assumptions Page

Sitka High (Location – 011)

7-100-160-011-000-315 Teachers Vocational education teachers employed at Sitka High School in the following courses: Auto Mechanics/Metals, Construction, Electronics, Home Economics, Computer  
7-100-160-011-000-361 Health Insurance ]  
7-100-160-011-000-364 FICA Matching ] See Assumptions Page  
7-100-160-011-000-365 TRS Matching ]  
7-100-160-011-160-451 SHS Voc Ed Teaching Supplies Part of the Board approved \$40,000 SHS vocational education discretionary budget used for supplies.  
7-100-160-011-160-510 SHS Voc Ed Equipment Part of the Board approved \$40,000 SHS vocational education discretionary budget used for equipment.  
7-100-160-011-825-441 Equipment Rental Funds for industrial arts program equipment rentals at SHS  
7-100-160-011-825-451 Teaching Supplies Materials for industrial arts programs at SHS.  
7-100-160-011-912-451 Teaching Supplies Supplies for home economics programs at SHS.

Blatchley Middle School (Location – 111)

7-100-160-111-000-451 Teaching Supplies Materials used by the vocational education staff at BMS.

**Sitka School District  
FY2017 Operating Budget  
Expenses**

Account Number	Account Description	FY2017 Budget	FY2016 Budget
<b>130 Enrichment</b>			
<b>000 District Wide</b>			
7-100-130-000-000-363	WORKERS' COMPENSATION	453.10	394.00
<b>000 District Wide</b>		<b>453.10</b>	<b>394.00</b>
<b>011 Sitka High School</b>			
7-100-130-011-000-316	EXTRA DUTY PAY	1,000.00	0.00
7-100-130-011-000-365	TRS	125.60	0.00
<b>011 Sitka High School</b>		<b>1,125.60</b>	<b>0.00</b>
<b>111 Blatchley Middle School</b>			
7-100-130-111-000-316	EXTRA DUTY PAY	1,000.00	0.00
7-100-130-111-000-365	TRS	125.60	0.00
7-100-130-111-000-451	TEACHING SUPPLIES	730.00	730.00
<b>111 Blatchley Middle School</b>		<b>1,855.60</b>	<b>730.00</b>
<b>300 Keet Gooshi Heen Elementary</b>			
7-100-130-300-000-315	TEACHERS	78,475.00	77,975.00
7-100-130-300-000-361	HEALTH INSURANCE	8,219.30	7,599.28
7-100-130-300-000-364	FICA	1,137.89	1,130.64
7-100-130-300-000-365	TRS	9,856.46	9,793.66
<b>300 Keet Gooshi Heen Elementary</b>		<b>97,688.65</b>	<b>96,498.58</b>
<b>130 Enrichment</b>		<b>101,122.95</b>	<b>97,622.58</b>
<b>140 Correspondence Study</b>			
<b>000 District Wide</b>			
7-100-140-000-000-315	TEACHERS	81,725.00	81,725.00
7-100-140-000-000-324	SUPPORT STAFF	4,501.20	4,419.80
7-100-140-000-000-361	HEALTH INSURANCE	24,717.10	22,845.56
7-100-140-000-000-363	WORKERS' COMPENSATION	453.10	394.00
7-100-140-000-000-364	FICA	1,250.28	1,249.10
7-100-140-000-000-365	TRS	10,264.66	10,264.66
7-100-140-000-000-369	SBS	275.92	270.93
7-100-140-000-000-410	PROF/TECH SERVICES	25,000.00	19,650.00
7-100-140-000-000-440	OTHER PURCHASED SERVICES	745.00	745.00
7-100-140-000-000-443	EQUIPMENT REPAIR/MAINT.	201.00	201.00
7-100-140-000-000-451	TEACHING SUPPLIES	29,364.00	32,714.00
7-100-140-000-000-454	OFFICE SUPPLIES/POSTAGE	1,000.00	1,000.00
7-100-140-000-000-510	EQUIPMENT	1,000.00	3,000.00
<b>000 District Wide</b>		<b>180,497.26</b>	<b>178,479.05</b>
<b>140 Correspondence Study</b>		<b>180,497.26</b>	<b>178,479.05</b>
<b>160 Vocational Education</b>			
<b>000 District Wide</b>			
7-100-160-000-000-363	WORKERS' COMPENSATION	4,858.75	4,725.00
<b>000 District Wide</b>		<b>4,858.75</b>	<b>4,725.00</b>
<b>011 Sitka High School</b>			
7-100-160-011-000-315	TEACHERS	185,400.00	183,412.50
7-100-160-011-000-361	HEALTH INSURANCE	27,024.51	47,820.02
7-100-160-011-000-364	FICA	2,688.30	2,659.48
7-100-160-011-000-365	TRS	23,286.24	23,036.61
7-100-160-011-160-451	SHS VOC ED TEACHING SUPPLIES	30,000.00	30,000.00
7-100-160-011-160-510	SHS VOC ED EQUIPMENT	10,000.00	10,000.00
7-100-160-011-825-441	EQUIPMENT RENTALS	1,000.00	1,000.00
7-100-160-011-825-451	TEACHING SUPPLIES	5,830.00	5,830.00
7-100-160-011-912-451	TEACHING SUPPLIES	10.00	10.00
<b>011 Sitka High School</b>		<b>285,239.05</b>	<b>303,768.61</b>
<b>111 Blatchley Middle School</b>			
7-100-160-111-000-451	TEACHING SUPPLIES	4,650.00	4,650.00
<b>111 Blatchley Middle School</b>		<b>4,650.00</b>	<b>4,650.00</b>
<b>160 Vocational Education</b>		<b>294,747.80</b>	<b>313,143.61</b>



**FUNCTION 200 Special Education**

*District wide (Location – 000)*

7-100-200-000-000-316	<u>Extra Duty Pay</u> Payments to Certified employees for duties beyond the scope of their regular contract.
7-100-200-000-000-317	<u>Certified Teacher Sub</u> Substitutes with a teaching certification employed for Special Education teachers on sick, personal, activity, and professional leave.
7-100-200-000-000-326	<u>Classified Extra Duty Pay</u> Stipends for sped Classified staff for duties performed beyond the scope of their regular assignment
7-100-200-000-000-327	<u>Non-Certified Teacher Sub</u> Substitutes with no teaching certification employed for special education teachers on sick leave, personal leave, activity leave, and professional leave.
7-100-200-000-000-329	<u>Classified Substitute</u> Substitutes employed when special education paraprofessionals are on sick, vacation, and/or professional leave.
7-100-200-000-000-363	<u>Workers' Compensation</u> ]
7-100-200-000-000-364	<u>FICA Matching</u> ] See Assumptions Page
7-100-200-000-000-365	<u>TRS Matching</u> ]
7-100-200-000-000-369	<u>SBS Matching</u> ]
7-100-200-000-000-410	<u>Prof/Tech Services</u> Payments for specialized services for students in need of out of state placement.
7-100-200-000-000-420	<u>Travel</u> Professional development and training travel for special education staff.
7-100-200-000-000-425	<u>Student Transportation</u> These funds are to cover the cost of SPED field trips.
7-100-200-000-000-440	<u>Other Purchased Services</u> SPED expenditures for building, equipment, rental, repair, advertising, and other outsourced services
7-100-200-000-000-451	<u>Teaching Supplies</u> Consumable materials used by District special education teaching staff (with the exception of equipment and textbooks) such as workbooks and paper.
7-100-200-000-056-365	<u>TRS</u> This line item represents the special education portion of the appropriation from the State to cover the TRS unfunded liability.
7-100-200-000-057-366	<u>PERS</u> This line item represents the regular special education portion of the appropriation from the State to cover the PERS unfunded liability.

*District wide (Extended School Year - Location – 000; Program – 260)*

7-100-200-000-260-315	<u>Teachers</u> Teachers employed in the District on a part-time basis to meet the needs of students requiring extended school year.
7-100-200-000-260-323	<u>Aides</u> Paraprofessionals employed to assist teachers and students in the extended school year.
7-100-200-000-260-364	<u>FICA Matching</u> ]
7-100-200-000-260-365	<u>TRS Matching</u> ] See Assumptions Page
7-100-200-000-260-366	<u>PERS Matching</u> ]
7-100-200-000-260-369	<u>SBS Matching</u> ]
7-100-200-000-260-410	<u>Prof/Tech Services</u> Expenditures for evaluations which place students in the extended school year program.
7-100-200-000-260-425	<u>Student Transportation</u> Contracted transportation to carry students to and from home during the extended school year.
7-100-200-000-260-451	<u>Teaching Supplies</u> Consumable materials used by District special education teaching staff (with the exception of equipment and textbooks) such as workbooks and paper for the extended school year.

*Sitka High School (Location – 011)*

7-100-200-011-000-315	<u>Teachers</u> Special Education Resource Teachers employed at SHS.
7-100-200-011-000-323	<u>Aides</u> Paraprofessionals are employed to assist the teachers and students at SHS in the various special needs programs.
7-100-200-011-000-361	<u>Health Insurance</u> ]
7-100-200-011-000-364	<u>FICA Matching</u> ]
7-100-200-011-000-365	<u>TRS Matching</u> ] See Assumptions Page
7-100-200-011-000-366	<u>PERS Matching</u> ]
7-100-200-011-000-369	<u>SBS Matching</u> ]
7-100-200-011-000-451	<u>Teaching Supplies</u> Consumable materials used by the SHS special education teaching staff (with the exception of equipment and textbooks) such as workbooks and paper.

*Blatchley Middle School (Location – 111)*

7-100-200-111-000-315	<u>Teachers</u> Special Education Resource Teachers employed at Blatchley Middle School-
7-100-200-111-000-323	<u>Aides</u> Paraprofessionals are employed to assist the teachers and students at BMS in the various special needs programs.
7-100-200-111-000-361	<u>Health Insurance</u> ]
7-100-200-111-000-364	<u>FICA Matching</u> ]
7-100-200-111-000-365	<u>TRS Matching</u> ] See Assumptions Page.
7-100-200-111-000-366	<u>PERS Matching</u> ]
7-100-200-111-000-369	<u>SBS Matching</u> ]
7-100-200-111-000-451	<u>Teaching Supplies</u> Consumable materials used by the BMS special education teaching staff (with the exception of equipment and textbooks) such as workbook and paper.
7-100-200-111-000-479	<u>Other Supplies/Media</u> Audiovisual supplies and equipment such as maps, visual displays, and computer software.

**Sitka School District  
FY2017 Operating Budget  
Expenses**

<b>Account Number</b>	<b>Account Description</b>	<b>FY2017 Budget</b>	<b>FY2016 Budget</b>
<b>200 Special Education - Instruction</b>			
<b>000 District Wide</b>			
7-100-200-000-000-316	SPECIAL EDUCATION EXTRA DUTY	8,500.00	8,500.00
7-100-200-000-000-317	CERTIFIED TEACHER SUB	10,000.00	10,000.00
7-100-200-000-000-326	CLASSIFIED EXTRA DUTY PAY	2,000.00	1,500.00
7-100-200-000-000-327	NON-CERTIFIED TEACHER SUB	36,000.00	36,000.00
7-100-200-000-000-329	CLASSIFIED SUBSTITUTE	3,500.00	3,500.00
7-100-200-000-000-363	WORKERS' COMPENSATION	9,566.85	8,819.00
7-100-200-000-000-364	FICA	717.75	717.75
7-100-200-000-000-365	TRS	1,067.60	0.00
7-100-200-000-000-369	SBS	3,034.35	3,034.35
7-100-200-000-000-410	PROF/TECH SERVICES	1,000.00	1,000.00
7-100-200-000-000-420	TRAVEL	6,000.00	1,000.00
7-100-200-000-000-425	STUDENT TRAVEL	300.00	0.00
7-100-200-000-000-440	OTHER PURCHASED SERVICES	150.00	0.00
7-100-200-000-000-451	TEACHING SUPPLIES	20,000.00	15,000.00
7-100-200-000-056-365	TRS	185,462.03	205,654.15
7-100-200-000-057-366	PERS	52,180.52	66,098.00
7-100-200-000-260-315	TEACHERS	25,200.00	25,200.00
7-100-200-000-260-323	AIDES	15,000.00	15,000.00
7-100-200-000-260-364	FICA	582.90	582.90
7-100-200-000-260-365	TRS	3,165.12	3,165.12
7-100-200-000-260-366	PERS	3,300.00	3,300.00
7-100-200-000-260-369	SBS	919.50	919.50
7-100-200-000-260-410	PROF/TECH SERVICES	11,500.00	1,500.00
7-100-200-000-260-425	STUDENT TRANSPORTATION	18,000.00	18,000.00
7-100-200-000-260-451	TEACHING SUPPLIES	600.00	600.00
<b>000 District Wide</b>		<b>417,746.62</b>	<b>429,090.77</b>
<b>011 Sitka High School</b>			
7-100-200-011-000-315	TEACHERS	230,175.00	288,900.00
7-100-200-011-000-323	AIDES	194,363.00	224,614.00
7-100-200-011-000-361	HEALTH INSURANCE	154,128.28	175,319.68
7-100-200-011-000-364	FICA	6,155.80	7,445.95
7-100-200-011-000-365	TRS	28,909.98	36,285.84
7-100-200-011-000-366	PERS	42,759.86	49,415.08
7-100-200-011-000-369	SBS	11,914.45	13,768.84
7-100-200-011-000-451	TEACHING SUPPLIES	3,500.00	4,000.00
<b>011 Sitka High School</b>		<b>671,906.37</b>	<b>799,749.39</b>
<b>111 Blatchley Middle School</b>			
7-100-200-111-000-315	TEACHERS	181,950.00	213,137.50
7-100-200-111-000-323	AIDES	187,421.00	130,403.00
7-100-200-111-000-361	HEALTH INSURANCE	113,105.55	103,812.28
7-100-200-111-000-364	FICA	5,355.88	4,981.34
7-100-200-111-000-365	TRS	22,852.92	26,770.07
7-100-200-111-000-366	PERS	41,232.62	28,688.66
7-100-200-111-000-369	SBS	11,488.91	7,993.70
7-100-200-111-000-451	TEACHING SUPPLIES	2,350.00	2,350.00
7-100-200-111-000-479	OTHERS SUPPLIES/MEDIA	100.00	100.00
<b>111 Blatchley Middle School</b>		<b>565,856.88</b>	<b>518,236.55</b>

Keet Gooshi Heen Elementary (Location – 300)

- 7-100-200-300-000-315 Teachers Special Education Resource Teachers employed at Keet Gooshi Heen Elementary School.
- 7-100-200-300-000-323 Aides Paraprofessionals are employed to assist the teachers and students at KGH in the various special needs programs.
- 7-100-200-300-000-361 Health Insurance ]
- 7-100-200-300-000-364 FICA Matching ]
- 7-100-200-300-000-365 TRS Matching ] See Assumptions Page
- 7-100-200-300-000-366 PERS Matching ]
- 7-100-200-300-000-369 SBS Matching ]
- 7-100-200-300-000-440 Other Purchased Services Special education expenditures at KGH for building, equipment, rental, repair, advertising, and other outsourced services.
- 7-100-200-300-000-451 Teaching Supplies Consumable materials used by the KGH special education teaching staff (with the exception of equipment and textbooks) such as workbooks and paper.

Baranof Elementary School (Location – 333)

- 7-100-200-333-000-315 Teachers Special Education Resource Teachers employed at Baranof Elementary.
- 7-100-200-333-000-323 Aides Paraprofessionals employed to assist the teachers and students in the various special needs programs.
- 7-100-200-333-000-361 Health Insurance ]
- 7-100-200-333-000-364 FICA Matching ]
- 7-100-200-333-000-365 TRS Matching ] See Assumptions Page
- 7-100-200-333-000-366 PERS Matching ]
- 7-100-200-333-000-369 SBS Matching ]
- 7-100-200-333-000-451 Teaching Supplies Consumable materials used by the BES special education teaching staff (with the exception of equipment and textbooks) such as workbooks and paper.

Pacific High School (Location – 994)

- 7-100-200-994-000-323 Aides Paraprofessionals employed to assist the teachers and students in the various special needs programs.
- 7-100-200-994-000-361 Health Insurance ]
- 7-100-200-994-000-364 FICA Matching ] See Assumptions Page
- 7-100-200-994-000-366 PERS Matching ]
- 7-100-200-994-000-369 SBS Matching ]
- 7-100-200-997-000-451 Teaching Supplies Consumable materials used by the PHS special education teaching staff (with the exception of equipment and textbooks) such as workbooks and paper.

**FUNCTION 220 Special Education Support Services**

District wide – (Location – 000)

- 7-100-220-000-000-310 Director/Coordinator/Manager Special Education Coordinator employed by the District.
- 7-100-220-000-000-315 Teacher Salaries for the District Occupational Therapist.
- 7-100-220-000-000-316 Extra Duty Pay Stipends for Special Education Teachers to provide services outside of their regular contract day.
- 7-100-220-000-000-324 Support Staff One half time Administrative Assistant is employed at the district office to assist the Special Education Director with the statutory record-keeping requirements.
- 7-100-220-000-000-361 Health Insurance ]
- 7-100-220-000-000-364 FICA Matching ]
- 7-100-220-000-000-365 TRS Matching ] See Assumptions Page
- 7-100-220-000-000-366 PERS Matching ]
- 7-100-220-000-000-369 SBS Matching ]
- 7-100-220-000-000-410 Prof/Tech Services Specialized professional contracts for special education services.
- 7-100-220-000-000-420 Travel Travel to meetings and trainings for the special education support staff.
- 7-100-220-000-000-440 Other Purchased Services Expenditures for equipment, rentals, repairs, advertising, and other outsourced services.
- 7-100-220-000-000-454 Office Supplies/Postage Postage and office supplies used for special education.
- 7-100-220-000-000-510 Equipment Extended life, non-consumable items with a purchase value over \$5,000 for the special education support staff.
- 7-100-220-000-056-365 TRS The special education support portion of the appropriation from the State to cover the TRS unfunded liability.
- 7-100-220-000-057-366 PERS The special education support portion of the appropriation from the State to cover the PERS unfunded liability.

**FUNCTION 300 Pupil Support**

District wide (Location – 000)

- 7-100-300-000-056-365 TRS The pupil support portion of the appropriation from the State to cover the TRS unfunded liability.
- 7-100-300-000-057-366 PERS The pupil support portion of the appropriation from the State to cover the PERS unfunded liability.
- 7-100-300-000-268-323 Aides Support staff for the District cold water survival program
- 7-100-300-000-268-364 FICA Matching ] See Assumptions Page
- 7-100-300-000-268-369 SBS Matching ]
- 7-100-300-000-268-410 Prof/Tech Services These funds pay for the AMSEA instructors to provide training for cold water survival.
- 7-100-300-000-268-425 Student Transportation Transportation charges to bring students to cold water survival training.
- 7-100-300-000-268-451 Teaching Supplies Supplies used by the cold water survival teaching staff.
- 7-100-300-000-268-491 Dues and Fees AMSEA membership dues.

**Sitka School District  
FY2017 Operating Budget  
Expenses**

Account Number	Account Description	FY2017 Budget	FY2016 Budget
<b>300 Keet Gooshi Heen Elementary</b>			
7-100-200-300-000-315	TEACHERS	429,575.00	423,325.00
7-100-200-300-000-323	AIDES	482,393.93	458,913.00
7-100-200-300-000-361	HEALTH INSURANCE	434,447.41	348,208.60
7-100-200-300-000-364	FICA	13,223.55	12,792.45
7-100-200-300-000-365	TRS	53,954.62	53,169.62
7-100-200-300-000-366	PERS	106,126.66	100,960.86
7-100-200-300-000-369	SBS	29,570.75	28,131.37
7-100-200-300-000-440	OTHER PURCHASED SERVICES	50.00	50.00
7-100-200-300-000-451	TEACHING SUPPLIES	1,000.00	1,000.00
<b>300 Keet Gooshi Heen Elementary</b>		<b>1,550,341.92</b>	<b>1,426,550.90</b>
<b>333 Baranof Elementary</b>			
7-100-200-333-000-315	TEACHERS	324,225.00	280,162.50
7-100-200-333-000-323	AIDES	212,509.04	270,934.16
7-100-200-333-000-361	HEALTH INSURANCE	209,427.81	198,322.63
7-100-200-333-000-364	FICA	7,782.64	7,990.90
7-100-200-333-000-365	TRS	40,722.66	35,188.41
7-100-200-333-000-366	PERS	46,751.99	59,605.51
7-100-200-333-000-369	SBS	13,026.80	16,608.26
7-100-200-333-000-451	TEACHING SUPPLIES	1,500.00	1,300.00
<b>333 Baranof Elementary</b>		<b>855,945.94</b>	<b>870,112.37</b>
<b>994 Pacific High School</b>			
7-100-200-994-000-323	AIDES	28,574.00	0.00
7-100-200-994-000-361	HEALTH INSURANCE	26,090.27	0.00
7-100-200-994-000-364	FICA	414.32	0.00
7-100-200-994-000-366	PERS	6,286.28	0.00
7-100-200-994-000-369	SBS	1,751.59	0.00
<b>994 Pacific High School</b>		<b>63,116.46</b>	<b>0.00</b>
<b>200 Special Education - Instruction</b>		<b>4,124,914.19</b>	<b>4,043,739.98</b>
<b>220 Special Education - Support Services - Students</b>			
<b>000 District Wide</b>			
7-100-220-000-000-310	DIRECTOR/COORDINATOR/MGR	104,040.37	102,691.22
7-100-220-000-000-315	TEACHERS	216,175.00	151,525.00
7-100-220-000-000-316	EXTRA DUTY PAY	4,000.00	0.00
7-100-220-000-000-324	SUPPORT STAFF	76,110.32	48,124.96
7-100-220-000-000-361	HEALTH INSURANCE	82,309.15	50,012.23
7-100-220-000-000-364	FICA	5,869.97	4,507.20
7-100-220-000-000-365	TRS	40,721.45	32,997.16
7-100-220-000-000-366	PERS	16,744.27	10,587.49
7-100-220-000-000-369	SBS	5,186.61	3,471.11
7-100-220-000-000-410	PROF/TECH SERVICES	216,000.00	233,892.00
7-100-220-000-000-420	TRAVEL	5,500.00	18,000.00
7-100-220-000-000-440	OTHER PURCHASED SERVICES	5,942.00	7,000.00
7-100-220-000-000-451	TEACHING SUPPLIES	16,000.00	0.00
7-100-220-000-000-454	OFFICE SUPPLIES/POSTAGE	10,000.00	10,000.00
7-100-220-000-000-510	EQUIPMENT	1,000.00	6,000.00
7-100-220-000-056-365	TRS	50,123.70	43,899.88
7-100-220-000-057-366	PERS	3,150.97	2,497.60
<b>000 District Wide</b>		<b>858,873.81</b>	<b>725,205.85</b>
<b>220 Special Education Support Services - Students</b>		<b>858,873.81</b>	<b>725,205.85</b>
<b>300 Support Services - Students</b>			
<b>000 District Wide</b>			
7-100-300-000-056-365	TRS	55,596.17	60,084.98
7-100-300-000-057-366	PERS	2,803.77	3,551.20
7-100-300-000-268-323	AIDES	0.00	700.00
7-100-300-000-268-364	FICA	0.00	10.00
7-100-300-000-268-369	SBS	0.00	43.00
7-100-300-000-268-410	PROF/TECH SERVICES	6,500.00	6,500.00
7-100-300-000-268-425	STUDENT TRANSPORTATION	1,500.00	1,500.00
7-100-300-000-268-451	TEACHING SUPPLIES	500.00	500.00
7-100-300-000-268-491	DUES AND FEES	500.00	500.00
<b>000 District Wide</b>		<b>67,399.94</b>	<b>73,389.18</b>
<b>300 Support Services - Students</b>		<b>67,399.94</b>	<b>73,389.18</b>

## **FUNCTION 320 Guidance**

### **District Wide (Location – 000)**

7-100-320-000-000-327	<u>Non Certified Teacher Substitutes</u> Substitutes with no teaching certification employed when school Counselors are taking sick leave, personal leave, activity leave, and professional leave.	
7-100-320-000-000-363	<u>Workers' Compensation</u>	] See Assumptions Page
7-100-320-000-000-364	<u>FICA Matching</u>	
7-100-320-000-000-369	<u>SBS Matching</u>	

### **Sitka High (Location – 011)**

7-100-320-011-000-315	<u>Teachers</u> Salaries for two Guidance Counselors at Sitka High School.	
7-100-320-011-000-316	<u>Extra Duty Pay</u> Stipends for Guidance Counselors to provide services outside of their regular contract day.	
7-100-320-011-000-361	<u>Health Insurance</u>	] See Assumptions Page
7-100-320-011-000-364	<u>FICA Matching</u>	
7-100-320-011-000-365	<u>TRS Matching</u>	
7-100-320-011-000-454	<u>Office Supplies/Postage</u> Materials, supplies, postage, etc. are charged to this account.	

### **Blatchley Middle School (Location – 111)**

7-100-320-111-000-315	<u>Teachers</u> Salary for one Guidance Counselor employed at Blatchley Middle School.	
7-100-320-111-000-361	<u>Health Insurance</u>	] See Assumptions Page
7-100-320-111-000-364	<u>FICA Matching</u>	
7-100-320-111-000-365	<u>TRS Matching</u>	

### **Keet Gooshi Heen Elementary School (Location – 300)**

7-100-320-300-000-315	<u>Teachers</u> Salary for one Guidance Counselor employed at Keet Gooshi Heen Elementary School.	
7-100-320-300-000-361	<u>Health Insurance</u>	] See Assumptions Page
7-100-320-300-000-364	<u>FICA Matching</u>	
7-100-320-300-000-365	<u>TRS Matching</u>	

### **Baranof Elementary School (Location – 333)**

7-100-320-333-000-315	<u>Teachers</u> Salary for one Early Childhood Specialist employed at Baranof Elementary School.	
7-100-320-333-000-361	<u>Health Insurance</u>	] See Assumptions Page
7-100-320-333-000-364	<u>FICA Matching</u>	
7-100-320-333-000-365	<u>TRS Matching</u>	

## **FUNCTION 330 Health Services**

### **District wide (Location – 300)**

7-100-330-000-000-324	<u>Support Staff</u> One Nurse is employed district wide.	
7-100-330-000-000-361	<u>Health Insurance</u>	] See Assumptions Page
7-100-330-000-000-363	<u>Workers' Compensation</u>	
7-100-330-000-000-364	<u>FICA Matching</u>	
7-100-330-000-000-366	<u>PERS Matching</u>	] See Assumptions Page
7-100-330-000-000-369	<u>SBS Matching</u>	
7-100-330-000-000-399	<u>Employee Physicals</u> District policy provides payment for a physical examination once every three years for employees (up to \$150).	
7-100-330-000-000-410	<u>Prof/Tech Services</u> Other health services as required by the State.	
7-100-330-000-000-420	<u>Travel</u> Travel funds for meetings and training for the school nurse.	
7-100-330-000-000-451	<u>Teaching Supplies</u> Miscellaneous supplies for the nurses office.	
7-100-330-000-000-454	<u>Office Supplies/Postage</u> Postage and other health service supplies.	

### **Blatchley Middle School (Location – 111)**

7-100-330-111-000-454	<u>Office Supplies/Postage</u> Postage and other health service supplies for BMS.	
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## **FUNCTION 350 Support Services**

### **District wide (Location – 300)**

7-100-350-000-000-410	<u>Prof/Tech Services</u> First Aid Training and instruction.	
7-100-350-000-000-451	<u>Teaching Supplies</u> These funds are to cover cost of supplies associated with staff in-service programs.	
7-100-350-000-050-410	<u>Prof/Tech Services</u> Funds for facilitators and instructors for various district needs (i.e. used for strategic planning, etc).	
7-100-350-000-050-420	<u>Travel</u> Funds to cover travel costs for visiting facilitators and instructors.	
7-100-350-000-056-365	<u>TRS</u> The support services portion of the appropriation from the State to cover the TRS unfunded liability.	
7-100-350-000-057-366	<u>PERS</u> The support services portion of the appropriation from the State to cover the PERS.	
7-100-350-000-201-491	<u>Dues and Fees</u> Science Consortium membership dues.	
7-100-350-000-202-491	<u>Dues and Fees</u> Math Consortium membership dues.	
7-100-350-000-412-491	<u>Dues and Fees</u> Writing Consortium membership dues.	
7-100-350-000-950-433	<u>Communications</u> Funds for internet and telecommunication services that are offset by revenue received from the ERATE program from USAC	

**Sitka School District  
FY2017 Operating Budget  
Expenses**

Account Number	Account Description	FY2017 Budget	FY2016 Budget
<b>320 Guidance</b>			
<b>000 District Wide</b>			
7-100-320-000-000-327	NON-CERTIFIED TEACHER SUB	5,000.00	5,000.00
7-100-320-000-000-363	WORKERS' COMPENSATION	453.10	394.00
7-100-320-000-000-364	FICA	72.50	72.50
7-100-320-000-000-369	SBS	306.50	306.50
<b>000 District Wide</b>		<b>5,832.10</b>	<b>5,773.00</b>
<b>011 Sitka High School</b>			
7-100-320-011-000-315	TEACHERS	140,975.00	139,150.00
7-100-320-011-000-316	EXTRA DUTY PAY	7,363.00	8,000.00
7-100-320-011-000-361	HEALTH INSURANCE	32,936.40	30,444.84
7-100-320-011-000-364	FICA	2,044.14	2,017.68
7-100-320-011-000-365	TRS	18,631.25	17,477.24
7-100-320-011-000-454	OFFICE SUPPLIES/POSTAGE	800.00	800.00
<b>011 Sitka High School</b>		<b>202,749.79</b>	<b>197,889.76</b>
<b>111 Blatchley Middle School</b>			
7-100-320-111-000-315	TEACHERS	71,500.00	74,925.00
7-100-320-111-000-361	HEALTH INSURANCE	24,717.10	7,599.28
7-100-320-111-000-364	FICA	1,036.75	1,086.41
7-100-320-111-000-365	TRS	8,980.40	9,410.58
<b>111 Blatchley Middle School</b>		<b>106,234.25</b>	<b>93,021.27</b>
<b>300 Keet Gooshi Heen Elementary</b>			
7-100-320-300-000-315	TEACHERS	69,225.00	66,950.00
7-100-320-300-000-361	HEALTH INSURANCE	24,717.10	13,707.34
7-100-320-300-000-364	FICA	1,003.76	970.78
7-100-320-300-000-365	TRS	8,694.66	8,567.18
<b>300 Keet Gooshi Heen Elementary</b>		<b>103,640.52</b>	<b>90,195.30</b>
<b>333 Baranof Elementary</b>			
7-100-320-333-000-315	TEACHERS	70,550.00	70,550.00
7-100-320-333-000-361	HEALTH INSURANCE	24,717.10	22,845.56
7-100-320-333-000-364	FICA	1,022.98	1,022.98
7-100-320-333-000-365	TRS	8,861.08	8,861.08
<b>000 District Wide</b>		<b>105,151.16</b>	<b>103,279.62</b>
<b>320 Guidance</b>		<b>523,607.82</b>	<b>490,158.95</b>
<b>330 Health Services</b>			
<b>000 District Wide</b>			
7-100-330-000-000-324	SUPPORT STAFF	51,296.00	51,296.00
7-100-330-000-000-361	HEALTH INSURANCE	26,090.27	24,114.76
7-100-330-000-000-363	WORKERS' COMPENSATION	485.30	422.00
7-100-330-000-000-364	FICA	743.79	743.79
7-100-330-000-000-366	PERS	11,285.12	11,285.12
7-100-330-000-000-369	SBS	3,144.44	3,144.44
7-100-330-000-000-399	EMPLOYEE PHYSICALS	500.00	500.00
7-100-330-000-000-410	PROF/TECH SERVICES	0.00	5,000.00
7-100-330-000-000-420	TRAVEL	100.00	100.00
7-100-330-000-000-451	TEACHING SUPPLIES	2,300.00	2,300.00
7-100-330-000-000-454	OFFICE SUPPLIES/POSTAGE	405.00	405.00
<b>000 District Wide</b>		<b>96,349.92</b>	<b>99,311.11</b>
<b>111 Blatchley Middle School</b>			
7-100-330-111-000-454	OFFICE SUPPLIES/POSTAGE	750.00	100.00
<b>111 Blatchley Middle School</b>		<b>750.00</b>	<b>100.00</b>
<b>330 Health Services</b>		<b>97,099.92</b>	<b>99,411.11</b>
<b>350 Support Services - Instruction</b>			
<b>000 District Wide</b>			
7-100-350-000-000-410	PROF/TECH SERVICES	5,000.00	5,000.00
7-100-350-000-000-451	TEACHING SUPPLIES	2,000.00	2,000.00
7-100-350-000-050-410	PROF/TECH SERVICES	9,000.00	0.00
7-100-350-000-050-420	TRAVEL	3,000.00	3,000.00
7-100-350-000-056-365	TRS	33,919.24	35,425.20
7-100-350-000-057-366	PERS	540.62	665.59
7-100-350-000-201-491	DUES AND FEES	1,000.00	1,000.00
7-100-350-000-202-491	DUES AND FEES	1,000.00	1,000.00
7-100-350-000-412-491	DUES AND FEES	1,800.00	1,800.00
7-100-350-000-950-433	E-RATE APPLICABLE COMMUNICATIONS	245,000.00	198,108.00
<b>000 District Wide</b>		<b>302,259.86</b>	<b>247,998.79</b>
<b>350 Support Services - Instruction</b>		<b>302,259.86</b>	<b>247,998.79</b>

## **FUNCTION 351 Improvement of Instruction**

### District wide (Location – 300)

7-100-351-000-000-410	<u>Prof/Tech Services</u>	Professional fees associated with proficiency assessments.
7-100-351-000-000-451	<u>Teaching Supplies</u>	Supplies for proficiency testing.

## **FUNCTION 352 Library Service**

### District wide (Location – 000)

7-100-352-000-000-327	<u>Non-Certified Teacher Substitute</u>	Substitutes with no teaching certification employed when school Librarians are taking sick leave, personal leave, activity leave, and professional leave.
7-100-352-000-000-329	<u>Classified Substitute</u>	These funds are to employ student aides for shelving books.
7-100-352-000-000-363	<u>Workers' Compensation</u>	]
7-100-352-000-000-364	<u>FICA Matching</u>	]
7-100-352-000-000-369	<u>SBS Matching</u>	]
7-100-352-000-000-410	<u>Prof/Tech Services</u>	These funds are Sitka School District's portion of automated interlibrary management system (OCLC).

### Sitka High School (Location – 011)

7-100-352-011-000-315	<u>Teachers</u>	One Librarian is employed at Sitka High School.
7-100-352-011-000-361	<u>Health Insurance</u>	]
7-100-352-011-000-364	<u>FICA Matching</u>	]
7-100-352-011-000-365	<u>TRS Matching</u>	]

### Blatchley Middle School (Location – 111)

7-100-352-111-000-315	<u>Teachers</u>	One Librarian is employed at Blatchley Middle School.
7-100-352-111-000-361	<u>Health Insurance</u>	]
7-100-352-111-000-364	<u>FICA Matching</u>	]
7-100-352-111-000-365	<u>TRS Matching</u>	]

### Keet Gooshi Heen Elementary School (Location – 300)

7-100-352-300-000-315	<u>Teachers</u>	One Librarian is employed at Keet Gooshi Heen Elementary School-
7-100-352-300-000-361	<u>Health Insurance</u>	]
7-100-352-300-000-364	<u>FICA Matching</u>	]
7-100-352-300-000-365	<u>TRS Matching</u>	]

### Baranof Elementary School (Location – 333)

7-100-352-333-000-323	<u>Aides</u>	One Paraprofessional is employed in Baranof Elementary School Library-
7-100-352-333-000-361	<u>Health Insurance</u>	]
7-100-352-333-000-364	<u>FICA Matching</u>	]
7-100-352-333-000-366	<u>PERS Matching</u>	]
7-100-352-333-000-369	<u>SBS Matching</u>	]

## **FUNCTION 400 School Administration**

### District Wide (Location – 000)

7-100-400-000-000-420	<u>Travel</u>	Funds for administrative travel on behalf of the district.
7-100-400-000-056-365	<u>TRS</u>	The school administration portion of the appropriation from the State to cover the TRS unfunded liability.

### Sitka High School (Location – 011)

7-100-400-011-000-313	<u>Principals-Asst- Principal</u>	Salaries for the Principal and Assistant Principal at Sitka High School.
7-100-400-011-000-361	<u>Health Insurance</u>	]
7-100-400-011-000-364	<u>FICA Matching</u>	]
7-100-400-011-000-365	<u>TRS Matching</u>	]
7-100-400-011-000-410	<u>Prof/Tech Services</u>	Specialized administrative services provided at SHS.
7-100-400-011-000-420	<u>Travel</u>	SHS Principal and Vice-Principal travel for state and national meetings.
7-100-400-011-000-454	<u>Office Supplies/Postage</u>	SHS office supplies and postage are charged to this account.
7-100-400-011-950-433	<u>Communications</u>	SHS telephone/internet costs are charged to this account.

**Sitka School District  
FY2017 Operating Budget  
Expenses**

<b>Account Number</b>	<b>Account Description</b>	<b>FY2017 Budget</b>	<b>FY2016 Budget</b>
<b>351 Improvement of Instruction</b>			
<b>000 District Wide</b>			
7-100-351-000-000-410	PROF/TECH SERVICES	3,700.00	3,700.00
7-100-351-000-000-451	TEACHING SUPPLIES	2,000.00	2,000.00
<b>000 District Wide</b>		<b>5,700.00</b>	<b>5,700.00</b>
<b>351 Improvement of Instruction</b>		<b>5,700.00</b>	<b>5,700.00</b>
<b>352 Library Services</b>			
<b>000 District Wide</b>			
7-100-352-000-000-327	NON-CERTIFIED TEACHER SUB	500.00	500.00
7-100-352-000-000-329	CLASSIFIED SUBSTITUTE	500.00	500.00
7-100-352-000-000-363	WORKERS' COMPENSATION	453.10	394.00
7-100-352-000-000-364	FICA	14.50	14.50
7-100-352-000-000-369	SBS	61.30	61.30
7-100-352-000-000-410	PROF/TECH SERVICES	13,000.00	13,000.00
<b>000 District Wide</b>		<b>14,528.90</b>	<b>14,469.80</b>
<b>011 Sitka High School</b>			
7-100-352-011-000-315	TEACHERS	70,550.00	70,550.00
7-100-352-011-000-361	HEALTH INSURANCE	14,665.96	13,551.68
7-100-352-011-000-364	FICA	1,022.98	1,022.98
7-100-352-011-000-365	TRS	8,861.08	8,861.08
<b>011 Sitka High School</b>		<b>95,100.02</b>	<b>93,985.74</b>
<b>111 Blatchley Middle School</b>			
7-100-352-111-000-315	TEACHERS	81,725.00	81,725.00
7-100-352-111-000-361	HEALTH INSURANCE	8,219.30	7,599.28
7-100-352-111-000-364	FICA	1,185.01	1,185.01
7-100-352-111-000-365	TRS	10,264.66	10,264.66
<b>111 Blatchley Middle School</b>		<b>101,393.97</b>	<b>100,773.95</b>
<b>300 Keet Gooshi Heen Elementary</b>			
7-100-352-300-000-315	TEACHERS	67,125.00	59,725.00
7-100-352-300-000-361	HEALTH INSURANCE	24,717.10	22,845.56
7-100-352-300-000-364	FICA	973.31	866.01
7-100-352-300-000-365	TRS	8,430.90	7,501.46
<b>300 Keet Gooshi Heen Elementary</b>		<b>101,246.31</b>	<b>90,938.03</b>
<b>333 Baranof Elementary</b>			
7-100-352-333-000-323	AIDES	13,058.50	12,824.50
7-100-352-333-000-361	HEALTH INSURANCE	15,654.16	12,057.38
7-100-352-333-000-364	FICA	189.35	185.96
7-100-352-333-000-366	PERS	2,872.87	2,821.39
7-100-352-333-000-369	SBS	800.49	786.14
<b>333 Baranof Elementary</b>		<b>32,575.37</b>	<b>28,675.37</b>
<b>352 Library Services</b>		<b>344,844.57</b>	<b>328,842.89</b>
<b>400 School Administration</b>			
<b>000 District Wide</b>			
7-100-400-000-000-420	TRAVEL	6,000.00	6,000.00
7-100-400-000-056-365	TRS	103,644.83	111,401.86
<b>000 District Wide</b>		<b>109,644.83</b>	<b>117,401.86</b>
<b>011 Sitka High School</b>			
7-100-400-011-000-313	PRINCIPALS-ASST.PRINCIPAL	204,446.00	201,766.00
7-100-400-011-000-361	HEALTH INSURANCE	32,042.70	23,501.06
7-100-400-011-000-364	FICA	2,964.47	2,925.61
7-100-400-011-000-365	TRS	25,678.42	25,341.81
7-100-400-011-000-410	PROF/TECH SERVICES	500.00	500.00
7-100-400-011-000-420	TRAVEL	2,420.00	3,420.00
7-100-400-011-000-433	COMMUNICATION	2,750.00	2,400.00
7-100-400-011-000-454	OFFICE SUPPLIES/POSTAGE	700.00	700.00
<b>011 Sitka High School</b>		<b>271,501.59</b>	<b>260,554.48</b>



Blatchley Middle School (Location – 111)

7-100-400-111-000-313	<u>Principals-Asst- Principal</u>	Salaries for the Principal and Assistant Principal at Blatchley Middle School
7-100-400-111-000-361	<u>Health Insurance</u>	]
7-100-400-111-000-364	<u>FICA Matching</u>	] See Assumptions Page
7-100-400-111-000-365	<u>TRS Matching</u>	]
7-100-400-111-000-410	<u>Prof/Tech Services</u>	Specialized administrative services provided at BMS.
7-100-400-111-000-420	<u>Travel</u>	BMS Principal and Vice-Principal travel for state and national meetings.
7-100-400-111-000-454	<u>Office Supplies/Postage</u>	Office supplies and postage are charged to this account.

Keet Gooshi Heen Elementary School (Location – 300)

7-100-400-300-000-313	<u>Principals-Asst- Principal</u>	Salary for the Principal at Keet Gooshi Heen Elementaryl.
7-100-400-300-000-361	<u>Health Insurance</u>	]
7-100-400-300-000-364	<u>FICA Matching</u>	] See Assumptions Page
7-100-400-300-000-365	<u>TRS Matching</u>	]
7-100-400-300-000-410	<u>Prof/Tech Services</u>	Specialized administrative services provided at KGH
7-100-400-300-000-454	<u>Office Supplies/Postage</u>	KGH office supplies and postage are charged to this account.

Baranof Elementary School (Location – 333)

7-100-400-333-000-313	<u>Principals-Asst- Principal</u>	Salary for the Principal at Baranof Elementary School.
7-100-400-333-000-361	<u>Health Insurance</u>	]
7-100-400-333-000-364	<u>FICA Matching</u>	] See Assumptions Page
7-100-400-333-000-365	<u>TRS Matching</u>	]
7-100-400-333-000-420	<u>Travel</u>	These funds are for BES the Principal to travel to state and national meetings.
7-100-400-333-000-454	<u>Office Supplies/Postage</u>	BES office supplies and postage are charged to this account.

Pacific High School (Location – 994)

7-100-400-997-000-313	<u>Principals-Asst- Principal</u>	Salaries for the two half-time Principals at Pacific High School.
7-100-400-997-000-361	<u>Health Insurance</u>	]
7-100-400-997-000-364	<u>FICA Matching</u>	] See Assumptions Page
7-100-400-997-000-365	<u>TRS Matching</u>	]
7-100-400-997-000-420	<u>Travel</u>	These funds are for the PHS Principals to travel to state and national meetings.
7-100-400-997-000-454	<u>Office Supplies/Postage</u>	PHS office supplies and postage are charged to this account.

**FUNCTION 450 School Administration Support Services**

District Wide (Location – 000)

7-100-450-000-000-329	<u>Classified Substitute</u>	Substitutes are employed for classified employees on sick leave, vacation, and professional leave.
7-100-450-000-000-363	<u>Workers' Compensation</u>	]
7-100-450-000-000-364	<u>FICA Matching</u>	] See Assumptions Page
7-100-450-000-000-369	<u>SBS Matching</u>	]
7-100-450-000-057-366	<u>PERS</u>	The school administration services portion of the appropriation from the State to cover the PERS unfunded liability.

Sitka High School (Location – 011)

7-100-450-011-000-324	<u>Support Staff</u>	Wages for three clerical support staff working in the SHS office.
7-100-450-011-000-361	<u>Health Insurance</u>	]
7-100-450-011-000-364	<u>FICA Matching</u>	] See Assumptions Page
7-100-450-011-000-366	<u>PERS Matching</u>	]
7-100-450-011-000-369	<u>SBS Matching</u>	]

Blatchley Middle School (Location – 111)

7-100-450-111-000-324	<u>Support Staff</u>	Wages for two clerical support staff working in the BMS office.
7-100-450-111-000-361	<u>Health Insurance</u>	]
7-100-450-111-000-364	<u>FICA Matching</u>	] See Assumptions Page
7-100-450-111-000-366	<u>PERS Matching</u>	]
7-100-450-111-000-369	<u>SBS Matching</u>	]

**Sitka School District  
FY2017 Operating Budget  
Expenses**

<b>Account Number</b>	<b>Account Description</b>	<b>FY2017 Budget</b>	<b>FY2016 Budget</b>
<b>111 Blatchley Middle School</b>			
7-100-400-111-000-313	PRINCIPALS-ASST.PRINCIPAL	195,148.00	191,111.00
7-100-400-111-000-361	HEALTH INSURANCE	48,091.52	50,767.92
7-100-400-111-000-364	FICA	2,829.65	2,771.11
7-100-400-111-000-365	TRS	24,510.59	24,003.54
7-100-400-111-000-410	PROF/TECH SERVICES	400.00	400.00
7-100-400-111-000-420	TRAVEL	150.00	150.00
7-100-400-111-000-454	OFFICE SUPPLIES/POSTAGE	6,000.00	6,000.00
<b>111 Blatchley Middle School</b>		<b>277,129.76</b>	<b>275,203.57</b>
<b>300 Keet Gooshi Heen Elementary</b>			
7-100-400-300-000-313	PRINCIPALS-ASST.PRINCIPAL	86,602.40	88,564.80
7-100-400-300-000-316	EXTRA DUTY PAY	5,000.00	7,500.00
7-100-400-300-000-361	HEALTH INSURANCE	14,266.24	12,045.93
7-100-400-300-000-364	FICA	1,255.73	1,284.19
7-100-400-300-000-365	TRS	11,505.26	8,898.99
7-100-400-300-000-410	PROF/TECH SERVICES	1,000.00	0.00
7-100-400-300-000-454	OFFICE SUPPLIES/POSTAGE	13,000.00	12,500.00
<b>300 Keet Gooshi Heen Elementary</b>		<b>132,629.63</b>	<b>130,793.91</b>
<b>333 Baranof Elementary</b>			
7-100-400-333-000-313	PRINCIPALS-ASST.PRINCIPAL	91,473.00	89,999.00
7-100-400-333-000-361	HEALTH INSURANCE	24,045.76	25,383.96
7-100-400-333-000-364	FICA	1,326.36	1,304.99
7-100-400-333-000-365	TRS	11,489.01	11,303.87
7-100-400-333-000-454	OFFICE SUPPLIES/POSTAGE	2,000.00	2,000.00
7-100-400-333-000-510	EQUIPMENT	0.00	1,600.00
<b>333 Baranof Elementary</b>		<b>130,334.13</b>	<b>131,591.82</b>
<b>994 Pacific High School</b>			
7-100-400-994-000-313	PRINCIPALS-ASST.PRINCIPAL	87,737.00	87,737.00
7-100-400-994-000-361	HEALTH INSURANCE	24,045.76	25,383.96
7-100-400-994-000-364	FICA	1,272.19	1,272.19
7-100-400-994-000-365	TRS	11,019.77	11,019.77
7-100-400-994-000-420	TRAVEL	450.00	450.00
7-100-400-994-000-454	OFFICE SUPPLIES/POSTAGE	639.00	639.00
<b>994 Pacific High School</b>		<b>125,163.72</b>	<b>126,501.92</b>
<b>400 School Administration</b>		<b>1,046,403.66</b>	<b>1,042,047.56</b>
<b>450 School Administration - Support Services</b>			
<b>000 District Wide</b>			
7-100-450-000-000-329	CLASSIFIED SUBSTITUTE	12,000.00	12,000.00
7-100-450-000-000-363	WORKERS' COMPENSATION	4,528.70	3,938.00
7-100-450-000-000-364	FICA	174.00	174.00
7-100-450-000-000-369	SBS	735.60	735.60
7-100-450-000-057-366	PERS	15,403.28	18,802.16
<b>000 District Wide</b>		<b>32,841.58</b>	<b>35,649.76</b>
<b>011 Sitka High School</b>			
7-100-450-011-000-324	SUPPORT STAFF	131,907.76	130,970.72
7-100-450-011-000-361	HEALTH INSURANCE	43,442.38	40,157.99
7-100-450-011-000-364	FICA	1,912.66	1,899.08
7-100-450-011-000-366	PERS	29,019.71	28,813.56
7-100-450-011-000-369	SBS	8,085.95	8,028.51
<b>011 Sitka High School</b>		<b>214,368.46</b>	<b>209,869.86</b>
<b>111 Blatchley Middle School</b>			
7-100-450-111-000-324	SUPPORT STAFF	74,326.72	72,983.04
7-100-450-111-000-361	HEALTH INSURANCE	30,961.48	28,609.09
7-100-450-111-000-364	FICA	1,077.74	1,058.25
7-100-450-111-000-366	PERS	16,351.88	16,056.27
7-100-450-111-000-369	SBS	4,556.23	4,473.86
<b>111 Blatchley Middle School</b>		<b>127,274.05</b>	<b>123,180.51</b>

Keet Gooshi Heen Elementary School (Location – 300)

7-100-450-300-000-324	<u>Support Staff</u>	Wages for two clerical support staff working in the KGH offices.	
7-100-450-300-000-361	<u>Health Insurance</u>		]
7-100-450-300-000-364	<u>FICA Matching</u>		]
7-100-450-300-000-366	<u>PERS Matching</u>		]
7-100-450-300-000-369	<u>SBS Matching</u>		]

See Assumptions Page

Baranof Elementary School (Location – 333)

7-100-450-333-000-324	<u>Support Staff</u>	Wages for one full time and one half time clerical support staff working in the BES offices.	
7-100-450-333-000-361	<u>Health Insurance</u>		]
7-100-450-333-000-364	<u>FICA Matching</u>		]
7-100-450-333-000-366	<u>PERS Matching</u>		]
7-100-450-333-000-369	<u>SBS Matching</u>		]

See Assumptions Page

Pacific High School (Location – 994)

7-100-450-997-000-324	<u>Support Staff</u>	Wages for one clerical support staff working in the PHS office.	
7-100-450-997-000-361	<u>Health Insurance</u>		]
7-100-450-997-000-364	<u>FICA Matching</u>		]
7-100-450-997-000-366	<u>PERS Matching</u>		]
7-100-450-997-000-369	<u>SBS Matching</u>		]

See Assumptions Page

**FUNCTION 510 District Administration**

District Wide (Location – 000)

7-100-510-000-000-329	<u>Classified Substitute</u>	Substitutes are employed for classified employees on sick leave, vacation, and professional leave.	
7-100-510-000-000-362	<u>Unemployment Insurance</u>	State required unemployment insurance.	
7-100-510-000-000-363	<u>Workers' Compensation</u>		]
7-100-510-000-000-364	<u>FICA Matching</u>		]
7-100-510-000-000-369	<u>SBS Matching</u>		]
7-100-510-000-000-410	<u>Prof/Tech Services</u>	Funds paid to Omni403b for administration of the District 403b plan.	
7-100-510-000-000-412	<u>Audit</u>	Fees for the annual audit of the District financial accounts as required by state law.	
7-100-510-000-000-414	<u>Legal Services</u>	Expenditures for regular legal fees for consultations, document reviews, and other legal concerns.	
7-100-510-000-000-417	<u>Data Processing</u>	This covers the cost of computer consultants and software updates for the District financial software.	
7-100-510-000-000-440	<u>Other Purchased Services</u>	District software purchases (i.e. leave request) and other technical support.	
7-100-510-000-000-441	<u>Equipment Rentals</u>	Funds for District equipment rentals (i.e. postage machine).	
7-100-510-000-000-443	<u>Equipment Repair/Maintenance</u>	Funds to cover copying machines and other District equipment maintenance.	
7-100-510-000-000-448	<u>Fidelity Bond</u>	The bond to cover the Board Clerk and all District employees who handle money.	
7-100-510-000-000-454	<u>Office Supplies/Postage</u>	District office postage and supplies.	
7-100-510-000-000-491	<u>Dues and Fees</u>	Various fees that the District must pay are charged to this account, (i.e. vehicle registration, boiler inspection fees to the Alaska Department of Labor, and fees to the Department of Administration).	
7-100-510-000-000-510	<u>Equipment</u>	Extended life, non-consumable items with a purchase value over \$5,000 to be used by District.	
7-100-510-000-056-365	<u>TRS</u>	The district administration portion of the appropriation from the State to cover the TRS unfunded liability.	
7-100-510-000-057-366	<u>PERS</u>	The district administration portion of the appropriation from the State to cover the PERS unfunded liability.	
7-100-510-000-200-414	<u>Legal Services</u>		] Program 200 is budgeted reserve for potential litigation.

**FUNCTION 511 School Board**

District Wide (Location – 000)

7-100-511-000-000-324	<u>Support Staff</u>	A Board Secretary (also the Administrative Assistant) is paid to attend Board meetings, take minutes, and perform other duties as directed by the Board.	
7-100-511-000-000-364	<u>FICA Matching</u>		]
7-100-511-000-000-366	<u>PERS Matching</u>		]
7-100-511-000-000-369	<u>SBS Matching</u>		]
7-100-511-000-000-410	<u>Prof/Tech Services</u>	Payments for broadcast services to televise school board meetings.	
7-100-511-000-000-420	<u>Travel</u>	Board member travel and conference expenses to attend the annual meetings for the Association Of Alaska School Boards and the National Association of School Boards, along with other Board travel needs that arise during the school year.	
7-100-511-000-000-425	<u>Travel</u>	Funds for student to travel for AASB student and legislative fly ins for travel expenses.	
7-100-511-000-000-440	<u>Other Purchased Services</u>	Costs for advertising position vacancies, legal notices, and other communications.	
7-100-511-000-000-479	<u>Other Supplies/Media</u>	Miscellaneous supplies used for Board Meetings (i.e. awards, water, documents, film).	

**Sitka School District  
FY2017 Operating Budget  
Expenses**

<b>Account Number</b>	<b>Account Description</b>	<b>FY2017 Budget</b>	<b>FY2016 Budget</b>
<b>300 Keet Gooshi Heen Elementary</b>			
7-100-450-300-000-324	SUPPORT STAFF	87,159.12	79,916.40
7-100-450-300-000-361	HEALTH INSURANCE	41,571.01	48,229.52
7-100-450-300-000-364	FICA	1,263.81	1,158.79
7-100-450-300-000-366	PERS	19,175.01	17,581.61
7-100-450-300-000-369	SBS	5,342.85	4,898.88
<b>300 Keet Gooshi Heen Elementary</b>		<b>154,511.80</b>	<b>151,785.20</b>
<b>333 Baranof Elementary</b>			
7-100-450-333-000-324	SUPPORT STAFF	58,891.21	58,631.38
7-100-450-333-000-361	HEALTH INSURANCE	32,330.85	29,889.37
7-100-450-333-000-364	FICA	853.92	850.15
7-100-450-333-000-366	PERS	12,956.07	12,898.90
7-100-450-333-000-369	SBS	3,610.03	3,594.10
<b>333 Baranof Elementary</b>		<b>108,642.08</b>	<b>105,863.90</b>
<b>994 Pacific High School</b>			
7-100-450-994-000-324	SUPPORT STAFF	19,775.08	19,775.08
7-100-450-994-000-361	HEALTH INSURANCE	9,642.86	8,915.99
7-100-450-994-000-364	FICA	286.74	286.74
7-100-450-994-000-366	PERS	4,350.52	4,350.52
7-100-450-994-000-369	SBS	1,212.21	1,212.21
<b>994 Pacific High School</b>		<b>35,267.41</b>	<b>34,540.54</b>
<b>450 School Administration - Support Services</b>		<b>672,905.38</b>	<b>660,889.77</b>
<b>510 District Administration</b>			
<b>000 District Wide</b>			
7-100-510-000-000-329	CLASSIFIED SUBSTITUTE	500.00	500.00
7-100-510-000-000-362	UNEMPLOYMENT INSURANCE	17,500.00	16,538.00
7-100-510-000-000-363	WORKERS' COMPENSATION	1,086.75	945.00
7-100-510-000-000-364	FICA	7.25	7.25
7-100-510-000-000-369	SBS	30.65	30.65
7-100-510-000-000-410	PROF/TECH SERVICES	5,000.00	0.00
7-100-510-000-000-412	AUDIT	30,000.00	25,000.00
7-100-510-000-000-414	LEGAL SERVICES	17,000.00	17,000.00
7-100-510-000-000-417	DATA PROCESSING	15,000.00	21,000.00
7-100-510-000-000-420	TRAVEL	1,600.00	0.00
7-100-510-000-000-440	OTHER PURCHASED SERVICES	20,000.00	5,000.00
7-100-510-000-000-441	EQUIPMENT RENTALS	1,800.00	1,800.00
7-100-510-000-000-443	EQUIPMENT REPAIR/MAINT.	7,000.00	7,000.00
7-100-510-000-000-448	FIDELITY BOND	25,929.75	25,930.00
7-100-510-000-000-454	OFFICE SUPPLIES/POSTAGE	8,500.00	8,500.00
7-100-510-000-000-491	DUES AND FEES	21,000.00	21,000.00
7-100-510-000-000-510	EQUIPMENT	2,000.00	2,000.00
7-100-510-000-056-365	TRS	35,550.27	38,265.90
7-100-510-000-057-366	PERS	2,864.54	3,591.05
7-100-510-000-200-414	LEGAL SERVICES	22,828.00	22,828.00
<b>000 District Wide</b>		<b>235,197.21</b>	<b>216,935.85</b>
<b>510 District Administration</b>		<b>235,197.21</b>	<b>216,935.85</b>
<b>511 School Board</b>			
<b>000 District Wide</b>			
7-100-511-000-000-324	SUPPORT STAFF	3,000.00	3,000.00
7-100-511-000-000-364	FICA	43.50	43.50
7-100-511-000-000-366	PERS	660.00	660.00
7-100-511-000-000-369	SBS	183.90	183.90
7-100-511-000-000-410	PROF/TECH SERVICES	8,000.00	7,500.00
7-100-511-000-000-420	TRAVEL	12,500.00	25,000.00
7-100-511-000-000-425	STUDENT TRAVEL	2,350.00	2,000.00
7-100-511-000-000-440	OTHER PURCHASED SERVICES	17,750.00	13,600.00
7-100-511-000-000-479	OTHERS SUPPLIES/MEDIA	5,000.00	10,000.00
<b>000 District Wide</b>		<b>49,487.40</b>	<b>61,987.40</b>
<b>511 School Board</b>		<b>49,487.40</b>	<b>61,987.40</b>

**FUNCTION 512 Superintendent's Office**

District Wide (Location – 000)

7-100-512-000-000-311	<u>Superintendent</u> Salary for the Superintendent.	
7-100-512-000-000-312	<u>Assistant Superintendent</u> Salary for the Assistant Superintendent.	
7-100-512-000-000-324	<u>Support Staff</u> Wages for the Superintendent's Administrative Assistant.	
7-100-512-000-000-361	<u>Health Insurance</u>	]
7-100-512-000-000-364	<u>FICA Matching</u>	]
7-100-512-000-000-365	<u>TRS Matching</u>	]
7-100-512-000-000-366	<u>PERS Matching</u>	]
7-100-512-000-000-369	<u>SBS Matching</u>	]
7-100-512-000-000-490	<u>Miscellaneous Expense</u> Other expenses incurred by the Superintendent.	
7-100-512-000-311-420	<u>Travel</u> Travel for the Superintendent and other district personnel as required	
7-100-512-000-312-420	<u>Travel</u> Travel for the Assistant Superintendent and other district personnel as required.	

See Assumptions Page

**FUNCTION 550 District Admin- Support**

District Wide (Location – 000)

7-100-550-000-000-321	<u>Director/Manager</u> The Business Manager's salary is charged here.	
7-100-550-000-000-324	<u>Support Staff</u> Wages for the purchasing accountant, the payroll accountant, and the grants/foodservice accountant.	
7-100-550-000-000-361	<u>Health Insurance</u>	]
7-100-550-000-000-364	<u>FICA Matching</u>	]
7-100-550-000-000-366	<u>PERS Matching</u>	]
7-100-550-000-000-369	<u>SBS Matching</u>	]
7-100-550-000-000-410	<u>Prof/Tech Services</u> Support services for the District financial accounting software package.	
7-100-550-000-000-420	<u>Travel</u> Travel costs for the Business Manager and business office personnel.	
7-100-550-000-000-447	<u>Liability Insurance</u> District liability insurance costs.	
7-100-550-000-000-495	<u>Indirect Costs</u> These funds represent District income from the state mandated indirect cost rate charged on most grants.	
7-100-550-000-057-366	<u>PERS</u> The district administration support portion of the appropriation from the State to cover the PERS unfunded liability.	

See Assumptions Page

**FUNCTION 556 Technology Service**

District Wide (Location – 000)

7-100-556-000-000-322	<u>Specialist</u> Salary for the Information Technology Director.	
7-100-556-000-000-324	<u>Support Staff</u> One full time clerical support staff is employed to assist the Information Technology Director.	
7-100-556-000-000-326	<u>Classified Extra Duty Pay</u> Stipends for sped Classified staff for duties performed beyond the scope of their regular assignment	
7-100-556-000-000-329	<u>Classified Substitute</u> Temporary personnel hired to assist the Computer Systems Administrator as needed.	
7-100-556-000-000-361	<u>Health Insurance</u>	]
7-100-556-000-000-364	<u>FICA Matching</u>	]
7-100-556-000-000-366	<u>PERS Matching</u>	]
7-100-556-000-000-369	<u>SBS Matching</u>	]
7-100-556-000-000-410	<u>Prof/Tech Services</u> Funds to pay for specialized technology services.	
7-100-556-000-000-420	<u>Travel</u> Travel costs for the Technology Specialist.	
7-100-556-000-000-433	<u>Communications</u> Telephone/Internet costs for the technology department.	
7-100-556-000-000-440	<u>Other Purchased Services</u> Technology subscriptions and other software and hardware support.	
7-100-556-000-000-443	<u>Equipment Repair/ Maintenance</u> Repair/maintenance cost for District computers.	
7-100-556-000-000-451	<u>Tech – Teaching Supplies</u> Instructional technology related supplies.	
7-100-556-000-000-452	<u>Maintenance Supplies</u> Supplies for computers and other technology.	
7-100-556-000-000-510	<u>Equipment</u> Computer equipment is charged to this account.	

See Assumptions Page

**Sitka School District  
FY2017 Operating Budget  
Expenses**

<b>Account Number</b>	<b>Account Description</b>	<b>FY2017 Budget</b>	<b>FY2016 Budget</b>
<b>512 Office of the Superintendent</b>			
<b>000 District Wide</b>			
7-100-512-000-000-311	SUPERINTENDENT	123,800.00	123,800.00
7-100-512-000-000-312	ASSISTANT SUPERINTENDENT	106,150.00	105,200.00
7-100-512-000-000-324	SUPPORT STAFF	66,191.68	66,191.68
7-100-512-000-000-361	HEALTH INSURANCE	56,010.54	40,027.33
7-100-512-000-000-364	FICA	4,294.05	4,280.28
7-100-512-000-000-365	TRS	28,881.72	21,842.47
7-100-512-000-000-366	PERS	14,562.17	14,562.17
7-100-512-000-000-369	SBS	4,057.55	4,057.55
7-100-512-000-000-410	PROF/TECH SERVICES	10,000.00	0.00
7-100-512-000-311-420	TRAVEL	11,250.00	15,000.00
7-100-512-000-312-420	TRAVEL	2,000.00	2,000.00
<b>000 District Wide</b>		<b>427,197.71</b>	<b>396,961.48</b>
<b>512 Office of the Superintendent</b>		<b>427,197.71</b>	<b>396,961.48</b>
<b>550 District Administration - Support Services</b>			
<b>000 District Wide</b>			
7-100-550-000-000-321	DIRECTOR/MANAGER	86,333.00	86,333.00
7-100-550-000-000-324	SUPPORT STAFF	121,746.16	119,105.20
7-100-550-000-000-361	HEALTH INSURANCE	52,381.47	47,100.21
7-100-550-000-000-364	FICA	3,017.15	2,978.85
7-100-550-000-000-366	PERS	45,777.42	45,196.40
7-100-550-000-000-369	SBS	12,755.25	12,593.36
7-100-550-000-000-410	PROF/TECH SERVICES	9,000.00	1,000.00
7-100-550-000-000-420	TRAVEL	9,000.00	9,000.00
7-100-550-000-000-447	LIABILITY INSURANCE	34,836.90	34,071.00
7-100-550-000-000-495	INDIRECT COSTS	-70,000.00	-70,000.00
7-100-550-000-057-366	PERS	15,786.81	19,233.90
<b>000 District Wide</b>		<b>320,634.16</b>	<b>306,611.92</b>
<b>550 District Administration - Support Services</b>		<b>320,634.16</b>	<b>306,611.92</b>
<b>556 Technology Services</b>			
<b>000 District Wide</b>			
7-100-556-000-000-322	SPECIALIST	84,540.00	83,075.00
7-100-556-000-000-324	SUPPORT STAFF	46,573.12	45,734.72
7-100-556-000-000-326	TECHNOLOGY EXTRA DUTY	10,000.00	3,000.00
7-100-556-000-000-329	CLASSIFIED SUBSTITUTE	5,000.00	5,000.00
7-100-556-000-000-361	HEALTH INSURANCE	16,676.74	15,143.78
7-100-556-000-000-364	FICA	1,973.64	1,940.24
7-100-556-000-000-366	PERS	28,844.89	28,338.14
7-100-556-000-000-369	SBS	8,343.73	8,202.54
7-100-556-000-000-410	PROF/TECH SERVICES	48,600.00	56,980.00
7-100-556-000-000-420	TRAVEL	2,500.00	5,000.00
7-100-556-000-000-440	OTHER PURCHASED SERVICES	45,000.00	85,000.00
7-100-556-000-000-443	EQUIPMENT REPAIR/MAINT.	1,000.00	1,000.00
7-100-556-000-000-451	TECH - TEACHING SUPPLIES	15,000.00	0.00
7-100-556-000-000-452	MAINTENANCE SUPPLIES	14,870.00	17,000.00
7-100-556-000-000-510	EQUIPMENT	20,000.00	20,000.00
<b>000 District Wide</b>		<b>348,922.12</b>	<b>375,414.42</b>
<b>556 Technology Services</b>		<b>348,922.12</b>	<b>375,414.42</b>

## **FUNCTION 600 Maintenance/Operations**

### **District Wide (Location – 000)**

7-100-600-000-000-321	<u>Director/Manager</u> Salary for the District Maintenance Director.
7-100-600-000-000-325	<u>Maintenance/Custodians</u> Wages for the District Maintenance employees.
7-100-600-000-000-329	<u>Classified Substitute</u> Summer custodians and substitute maintenance personnel.
7-100-600-000-000-361	<u>Health Insurance</u> ]
7-100-600-000-000-363	<u>Workers' Compensation</u> ]
7-100-600-000-000-364	<u>FICA Matching</u> ] See Assumptions Page
7-100-600-000-000-366	<u>PERS Matching</u> ]
7-100-600-000-000-369	<u>SBS Matching</u> ]
7-100-600-000-000-410	<u>Prof/Tech Services</u> Professional cleanup service (Hazardous waste removal) and other specialized maintenance services.
7-100-600-000-000-420	<u>Travel</u> These funds are for travel by maintenance department.
7-100-600-000-000-431	<u>Water/Sewage/Garbage</u> Fees paid to the City of Sitka for water, sewage, and garbage at the maintenance facility.
7-100-600-000-000-433	<u>Communications</u> Telephone/Internet costs for the maintenance staff.
7-100-600-000-000-436	<u>Electricity</u> Fees paid to the City of Sitka for electrical usage at the maintenance facility.
7-100-600-000-000-438	<u>Heating Fuel</u> Diesel fuel used for heating the maintenance facility.
7-100-600-000-000-440	<u>Other Purchased Services</u> Expenditures for equipment, rentals, repairs, advertising, and other outsourced services.
7-100-600-000-000-441	<u>Equipment Rentals</u> Miscellaneous rental equipment maintenance department utilizes throughout the year.
7-100-600-000-000-442	<u>Building Repair/Maintenance</u> This account includes expenses such as fire equipment, security, boiler treatment, motor repair, controls, heating device maintenance.
7-100-600-000-000-443	<u>Equipment Repair/Maintenance</u> Equipment repairs and maintenance contracts.
7-100-600-000-000-444	<u>Site Repair/Maintenance</u> Upkeep and repair of school and grounds.
7-100-600-000-000-446	<u>Property Insurance</u> Buildings and equipment, boiler, and vehicle insurance.
7-100-600-000-000-452	<u>Maintenance Supplies</u> All supplies needed to maintain the buildings, equipment and sites in the district.
7-100-600-000-000-453	<u>Janitorial Supplies</u> Toilet paper, trash bags, and other janitorial supplies.
7-100-600-000-000-457	<u>Small Tools/Equipment</u> Tools and other items too small and inexpensive to be classified as equipment.
7-100-600-000-000-458	<u>Gas/Oil</u> Gas and oil purchased for District owned vehicles.
7-100-600-000-000-490	<u>Miscellaneous Expense</u> Other general maintenance costs incurred.
7-100-600-000-000-510	<u>Equipment</u> Extended life, and non-consumable items with a purchase value over \$5,000.
7-100-600-000-057-366	<u>PERS</u> The maintenance portion of the appropriation from the State to cover the PERS unfunded liability.
7-100-600-000-327-325	<u>Maintenance/Custodians</u> Standby time paid to on call maintenance employees.
7-100-600-000-327-364	<u>FICA Matching</u> ]
7-100-600-000-327-366	<u>PERS Matching</u> ] See Assumptions Page
7-100-600-000-327-369	<u>SBS Matching</u> ]
7-100-600-000-600-433	<u>Communications</u> Cell phones used by the maintenance staff during work hours.
7-100-600-000-997-440	<u>Other Purchased Services</u> The annual contract for all regular custodial work in the school buildings.

### **Sitka High School (Location – 011)**

7-100-600-011-000-431	<u>Water/Sewer/Garbage</u> Payments to the City of Sitka for water, sewage, and garbage usage at SHS.
7-100-600-011-000-434	<u>Other Utility Services</u> Payments for the fire alarm monitoring system at SHS.
7-100-600-011-000-435	<u>Heating Electricity</u> Payments to the City of Sitka for electricity consumed through use of the electric boiler for heating SHS
7-100-600-011-000-436	<u>Electricity</u> Payments to the City of Sitka for electrical usage at SHS.
7-100-600-011-000-438	<u>Heating Fuel</u> Payments for purchase of diesel fuel used for heating the SHS.

### **Blatchley Middle School (Location – 111)**

7-100-600-111-000-431	<u>Water/Sewer/Garbage</u> Payments to the City of Sitka for water, sewage, and garbage usage at BMS.
7-100-600-111-000-435	<u>Heating Electricity</u> Payments to the City of Sitka for electricity consumed through use of the electric boiler for heating BMS.
7-100-600-111-000-436	<u>Electricity</u> Fees paid to the City of Sitka for electrical usage at BMS.
7-100-600-111-000-438	<u>Heating Fuel</u> Charges for purchase of diesel fuel used for heating BMS.

### **Keet Gooshi Heen Elementary School (Location – 300)**

7-100-600-300-000-431	<u>Water/Sewer/Garbage</u> Payments to the City of Sitka for water, sewage, and garbage usage at KGH.
7-100-600-333-000-434	<u>Other Utility Services</u> Payments for the fire alarm monitoring system at KGH.
7-100-600-300-000-436	<u>Electricity</u> Payments to the City of Sitka for electrical usage at KGH.
7-100-600-300-000-438	<u>Heating Fuel</u> Payments for purchase of diesel fuel used for heating the KGH

**Sitka School District  
FY2017 Operating Budget  
Expenses**

<b>Account Number</b>	<b>Account Description</b>	<b>FY2017 Budget</b>	<b>FY2016 Budget</b>
<b>600 Maintenance/Operations</b>			
<b>000 District Wide</b>			
7-100-600-000-000-321	DIRECTOR/MANAGER	86,033.00	86,033.00
7-100-600-000-000-325	MAINTENANCE/CUSTODIANS	225,424.80	219,005.80
7-100-600-000-000-329	CLASSIFIED SUBSTITUTE	20,000.00	20,000.00
7-100-600-000-000-361	HEALTH INSURANCE	83,881.37	77,677.85
7-100-600-000-000-363	WORKERS' COMPENSATION	18,109.05	15,747.00
7-100-600-000-000-364	FICA	4,806.14	4,713.06
7-100-600-000-000-366	PERS	68,520.72	67,108.54
7-100-600-000-000-369	SBS	20,318.36	19,924.88
7-100-600-000-000-410	PROF/TECH SERVICES	2,500.00	5,000.00
7-100-600-000-000-420	TRAVEL	3,000.00	3,000.00
7-100-600-000-000-431	WATER/SEWER/GARBAGE	1,500.00	1,500.00
7-100-600-000-000-436	ELECTRICITY	4,200.00	4,200.00
7-100-600-000-000-438	HEATING FUEL	5,000.00	5,000.00
7-100-600-000-000-440	OTHER PURCHASED SERVICES	10,000.00	10,000.00
7-100-600-000-000-441	EQUIPMENT RENTALS	500.00	500.00
7-100-600-000-000-442	BUILDING REPAIR/MAINT.	12,000.00	19,000.00
7-100-600-000-000-443	EQUIPMENT REPAIR/MAINT.	22,500.00	12,500.00
7-100-600-000-000-444	SITE REPAIR/MAINTENANCE	9,000.00	10,000.00
7-100-600-000-000-446	PROPERTY INSURANCE	123,320.61	129,578.00
7-100-600-000-000-452	MAINTENANCE SUPPLIES	41,400.00	44,400.00
7-100-600-000-000-453	JANITORIAL SUPPLIES	25,000.00	25,000.00
7-100-600-000-000-457	SMALL TOOLS/EQUIPMENT	800.00	800.00
7-100-600-000-000-458	GAS/OIL	8,500.00	4,000.00
7-100-600-000-000-490	MISCELLANEOUS EXPENSE	1,300.00	1,800.00
7-100-600-000-000-510	EQUIPMENT	500.00	1,000.00
7-100-600-000-057-366	PERS	13,349.75	16,402.41
7-100-600-000-325-325	MAINTENANCE/CUSTODIANS	11,000.00	11,000.00
7-100-600-000-325-364	FICA	159.50	159.50
7-100-600-000-325-366	PERS	2,420.00	2,420.00
7-100-600-000-325-369	SBS	674.30	674.30
7-100-600-000-997-440	OTHER PURCHASED SERVICES	464,663.00	462,351.00
<b>000 District Wide</b>		<b>1,290,380.60</b>	<b>1,280,495.34</b>
<b>011 Sitka High School</b>			
7-100-600-011-000-431	WATER/SEWER/GARBAGE	26,000.00	26,000.00
7-100-600-011-000-434	OTHER UTILITY SERVICES	870.00	870.00
7-100-600-011-000-435	HEATING ELECTRICITY	60,000.00	60,000.00
7-100-600-011-000-436	ELECTRICITY	96,700.00	96,700.00
7-100-600-011-000-438	HEATING FUEL	118,705.00	143,705.00
<b>011 Sitka High School</b>		<b>302,275.00</b>	<b>327,275.00</b>
<b>111 Blatchley Middle School</b>			
7-100-600-111-000-431	WATER/SEWER/GARBAGE	18,000.00	18,000.00
7-100-600-111-000-434	OTHER UTILITY SERVICES	500.00	500.00
7-100-600-111-000-435	HEATING ELECTRICITY	100,000.00	100,000.00
7-100-600-111-000-436	ELECTRICITY	81,300.00	81,300.00
7-100-600-111-000-438	HEATING FUEL	25,000.00	25,000.00
<b>111 Blatchley Middle School</b>		<b>224,800.00</b>	<b>224,800.00</b>
<b>300 Keet Gooshi Heen Elementary</b>			
7-100-600-300-000-431	WATER/SEWER/GARBAGE	15,000.00	15,000.00
7-100-600-300-000-434	OTHER UTILITY SERVICES	500.00	300.00
7-100-600-300-000-436	ELECTRICITY	77,000.00	77,000.00
7-100-600-300-000-438	HEATING FUEL	90,000.00	90,000.00
<b>300 Keet Gooshi Heen Elementary</b>		<b>182,500.00</b>	<b>182,300.00</b>



Baranof Elementary School (Location – 333)

- 7-100-600-333-000-431 Water/Sewer/Garbage Payments to the City of Sitka for water, sewage, and garbage usage at BES.
- 7-100-600-333-000-434 Other Utility Services Payments for the fire alarm monitoring system at BES.
- 7-100-600-333-000-436 Electricity Payments to the City of Sitka for electrical usage at BES.
- 7-100-600-333-000-438 Heating Fuel Payments for purchase of diesel fuel used for heating the BES.

Southeast Area Career Center (SEACC) (Location – 400)

- 7-100-600-400-000-431 Water/Sewer/Garbage Payments to the City of Sitka for water, sewage, and garbage usage at SEACC
- 7-100-600-400-000-434 Other Utility Services Payments for the fire alarm monitoring system at SEACC
- 7-100-600-400-000-436 Electricity Payments to the City of Sitka for electrical usage at SEACC

Auditorium (Location – 500)

- 7-100-600-500-000-431 Water/Sewer/Garbage Payments to the City of Sitka for water, sewage, and garbage usage at Performing Arts Center.
- 7-100-600-500-000-434 Other Utility Services The fire alarm monitoring system at Performing Arts Center.
- 7-100-600-500-000-435 Heating Electricity Payments to the City of Sitka for electricity consumed through use of the electric boiler for heating Performing Arts Center
- 7-100-600-500-000-436 Electricity Payments to the City of Sitka for electrical usage at Performing Arts Center.
- 7-100-600-500-000-438 Heating Fuel Payments for purchase of diesel fuel used for heating the Performing Arts Center.
- 7-100-600-500-000-446 Property Insurance Property insurance for the Performing Arts Center.

Pacific High School (Location – 994)

- 7-100-600-997-000-431 Water/Sewer/Garbage Payments to the City of Sitka for water, sewage, and garbage usage at PHS.
- 7-100-600-997-000-434 Other Utility Services Payments for the fire alarm monitoring system at PHS.
- 7-100-600-997-000-436 Electricity Payments to the City of Sitka for electrical usage at PHS.

**FUNCTION 700 Student Activities**

District Wide (Location – 000)

- 7-100-700-000-056-365 TRS The student activities portion of the appropriation from the State to cover the TRS unfunded liability.

Sitka High School (Location – 011)

- 7-100-700-011-000-316 Extra Duty Pay Compensation for certified employees who coach and supervise student extracurricular activities at SHS.
- 7-100-700-011-000-326 Classified Extra Duty Pay Compensation for non-certified coaches and supervisors of student extracurricular activities at SHS.
- 7-100-700-011-000-364 FICA Matching ]
- 7-100-700-011-000-365 TRS Matching ] See Assumptions Page
- 7-100-700-011-000-369 SBS Matching ]
- 7-100-700-011-000-425 Student Transportation Funds for teams for either travel or uniforms.
- 7-100-700-011-000-491 Dues & Fees Fees and dues associated with student activities at SHS.

Blatchley Middle School (Location – 111)

- 7-100-700-111-000-316 Extra Duty Pay Compensation for certified employees who coach and supervise student extracurricular activities at BMS.
- 7-100-700-111-000-326 Classified Extra Duty Pay Compensation for non-certified coaches and supervisors of student extracurricular activities at BMS.
- 7-100-700-111-000-364 FICA Matching ]
- 7-100-700-111-000-365 TRS Matching ] See Assumptions Page
- 7-100-700-111-000-369 SBS Matching ]

Auditorium (Location – 500)

- 7-100-700-500-000-316 Extra Duty Pay Contract with the SHS Music Director for managing performance at the Performing Arts Center.
- 7-100-700-500-000-364 FICA Matching ] See Assumptions Page
- 7-100-700-500-000-365 TRS Matching ]
- 7-100-700-500-000-410 Prof/Tech Services Contract fees paid to the management group for the Performing Arts Center.

**FUNCTION 780 Community Services**

District Wide (Location – 000)

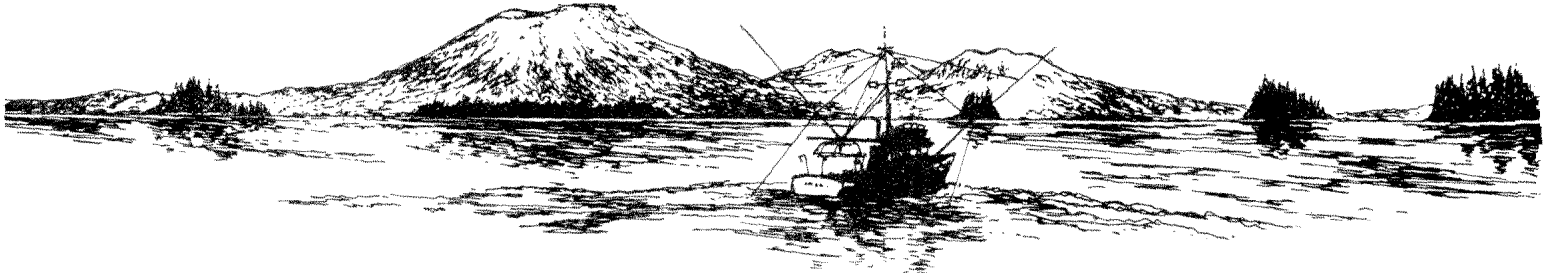
- 7-100-780-000-057-366 PERS The community services portion of the appropriation from the State to cover the PERS unfunded liability.

**Sitka School District  
FY2017 Operating Budget  
Expenses**

<b>Account Number</b>	<b>Account Description</b>	<b>FY2017 Budget</b>	<b>FY2016 Budget</b>
<b>333 Baranof Elementary</b>			
7-100-600-333-000-431	WATER/SEWER/GARBAGE	17,000.00	17,000.00
7-100-600-333-000-434	OTHER UTILITY SERVICES	520.00	520.00
7-100-600-333-000-436	ELECTRICITY	44,000.00	44,000.00
7-100-600-333-000-438	HEATING FUEL	70,000.00	70,000.00
<b>333 Baranof Elementary</b>		<b>131,520.00</b>	<b>131,520.00</b>
<b>400 Southeast Area Career Center (SEACC)</b>			
7-100-600-400-000-431	WATER/SEWER/GARBAGE	2,000.00	2,000.00
7-100-600-400-000-434	OTHER UTILITY SERVICES	520.00	520.00
7-100-600-400-000-436	ELECTRICITY	4,000.00	4,000.00
<b>400 Southeast Area Career Center</b>		<b>6,520.00</b>	<b>6,520.00</b>
<b>500 Auditorium (PAC)</b>			
7-100-600-500-000-431	WATER/SEWER/GARBAGE	9,000.00	9,000.00
7-100-600-500-000-434	OTHER UTILITY SERVICES	500.00	360.00
7-100-600-500-000-435	HEATING ELECTRICITY	35,000.00	35,000.00
7-100-600-500-000-436	ELECTRICITY	26,400.00	26,400.00
7-100-600-500-000-438	HEATING FUEL	35,000.00	60,000.00
7-100-600-500-000-446	PROPERTY INSURANCE	19,976.04	16,980.00
<b>500 Auditorium (PAC)</b>		<b>125,876.04</b>	<b>147,740.00</b>
<b>994 Pacific High School</b>			
7-100-600-994-000-431	WATER/SEWER/GARBAGE	4,000.00	4,000.00
7-100-600-994-000-434	OTHER UTILITY SERVICES	500.00	360.00
7-100-600-994-000-436	ELECTRICITY	6,900.00	6,900.00
<b>994 Pacific High School</b>		<b>11,400.00</b>	<b>11,260.00</b>
<b>600 Maintenance/Operations</b>		<b>2,275,271.64</b>	<b>2,311,910.34</b>
<b>700 Student Activities</b>			
<b>000 District Wide</b>			
7-100-700-000-056-365	TRS	8,513.44	0.00
<b>000 District Wide</b>		<b>8,513.44</b>	<b>0.00</b>
<b>011 Sitka High School</b>			
7-100-700-011-000-316	EXTRA DUTY PAY	44,517.55	60,000.00
7-100-700-011-000-326	CLASSIFIED EXTRA DUTY PAY	35,522.15	46,274.00
7-100-700-011-000-364	FICA	1,160.58	1,540.97
7-100-700-011-000-365	TRS	5,591.40	7,536.54
7-100-700-011-000-369	SBS	2,177.51	2,836.60
7-100-700-011-000-425	STUDENT TRANSPORTATION	10,000.00	10,000.00
7-100-700-011-000-451	TEACHING SUPPLIES	1,000.00	1,000.00
7-100-700-011-000-491	DUES AND FEES	5,000.00	5,000.00
<b>011 Sitka High School</b>		<b>104,969.19</b>	<b>134,188.11</b>
<b>111 Blatchley Middle School</b>			
7-100-700-111-000-316	EXTRA DUTY PAY	10,550.00	14,400.00
7-100-700-111-000-326	CLASSIFIED EXTRA DUTY PAY	7,950.00	4,750.00
7-100-700-111-000-364	FICA	268.25	277.68
7-100-700-111-000-365	TRS	1,325.08	1,808.64
7-100-700-111-000-369	SBS	487.34	291.18
<b>111 Blatchley Middle School</b>		<b>20,580.67</b>	<b>21,527.50</b>
<b>500 Auditorium (PAC)</b>			
7-100-700-500-000-316	EXTRA DUTY PAY	0.00	6,500.00
7-100-700-500-000-364	FICA	0.00	94.25
7-100-700-500-000-365	TRS	0.00	816.40
7-100-700-500-000-410	PROF/TECH SERVICES	104,693.02	100,837.00
<b>500 Auditorium (PAC)</b>		<b>104,693.02</b>	<b>101,747.65</b>
<b>700 Student Activities</b>		<b>238,756.32</b>	<b>257,463.26</b>
<b>780 Community Services</b>			
<b>000 District Wide</b>			
7-100-780-000-056-366	PERS	7,485.42	14,524.99
<b>000 District Wide</b>		<b>7,485.42</b>	<b>14,524.99</b>
<b>780 Community Services Total</b>		<b>7,485.42</b>	<b>14,524.99</b>
<b>Total Expenditures</b>		<b>22,366,563.00</b>	<b>21,772,206.00</b>

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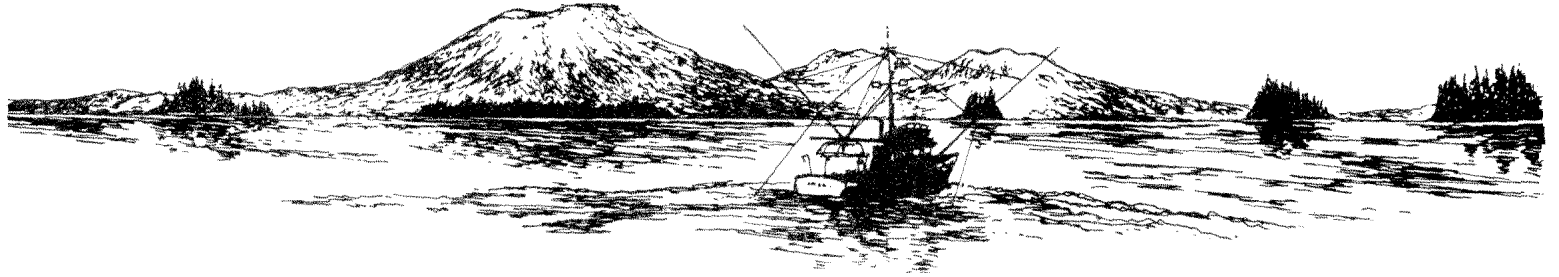
# SITKA SCHOOL DISTRICT



## Supporting Documentation

**SITKA SCHOOL DISTRICT**

**PRELIMINARY FY2017 OPERATING BUDGET**



**Final Budget Hearing**

Hearing Held:  
Sitka High School Library  
Friday, April 22<sup>nd</sup> 2016 7:00 – 7:30PM

**FY2017 Proposed Operating Budget  
Final Budget Hearing**

Budget Balancing Worksheet

April 22, 2016

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**Revenues & Transfers**

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<b>Budget Hearing Revenues (1300 FTE Students)</b>	<b>19,744,053</b>	
<i>Proposed Operating Fund Balance Transfer</i>	1,166,049	
<i>Decrease to City Contribution</i>	<u>(100,000)</u>	
Total Revenues & Transfers		20,810,102

**Expenditures**

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<b>Budget Hearing Employee Expenditures</b>	<b>16,978,236</b>	
<b>Budget Hearing Non-Employee Expenditures</b>	<b>3,791,866</b>	
<i>Non-Personnel Efficiencies including Travel Reductions for DW &amp; School Board</i>	<i>(160,000)</i>	
<i>Add 2 Teaching Positions</i>	<i>200,000</i>	
Total Expenditures		<u>20,810,102</u>
		0 <b><i>Budget Balanced</i></b>

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**Other Information:**

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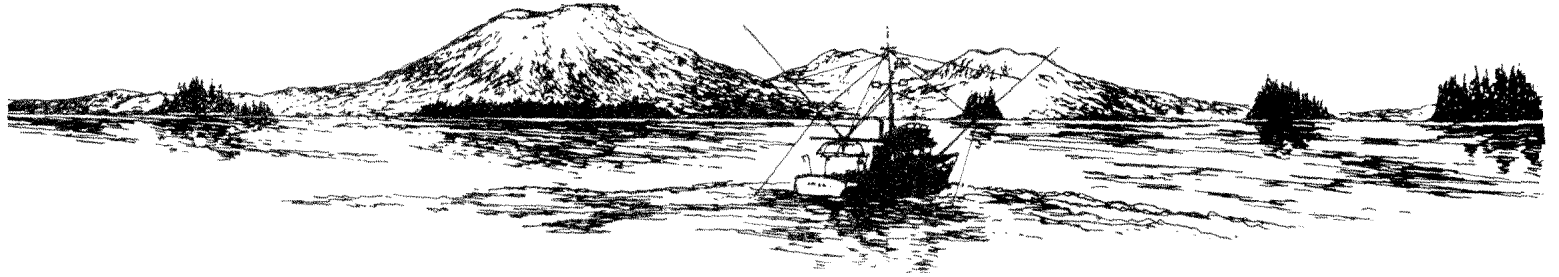
**Operating Budget Fund Balance Summary:**

<b>Estimated Fund Balance June 30, 2016 (Per First Revision)</b>	<b>2,119,376</b>
<i>District Recommended Transfer from Fund Balance</i>	<i>(1,166,049)</i>
<i>Estimated Fund Balance June 30, 2017</i>	<i>953,327</i>
Min SSD Budget Reserves Needed	600,000
SSD Budget Reserves Available FY17 Emergencies/FY18 Budget	353,327

Items in **Bold** are from Original Budget, items in *Italics* are proposed changes

# SITKA SCHOOL DISTRICT

## PRELIMINARY FY2017 OPERATING BUDGET



### Second Budget Hearing

Hearing Held:  
Sitka High School Library  
Wednesday, April 13<sup>th</sup> 2016 7:00 – 10:00PM

Sitka School District  
 FY17 Budget Balancing Matrix  
 School Board 2nd Budget Hearing - April 13, 2016

**Revenue Assumptions:** HB 278's \$50 increase to the BSA to \$5930, flat funding from the City, and no Secure Rural Schools  
**Expenditure Assumptions:** Same staffing as FY16, 15% health insurance increase, and SEA contract considerations included

**FY17 Deficit** \$ **1,026,049**  
**Total Deficit** \$ **1,026,049**

Total SSD Budget Reserves as of Today	\$ 2,119,376
Min SSD Budget Reserves Needed to Operate	\$ 600,000
SSD Budget Reserves Available	\$ 1,519,376

Potential Revenue Sources	Value
Secure Rural Schools	\$ 225,000
Potential Revenue Cuts	Value
\$50 Dollar BSA Decrease to \$5880	(\$138,375)
Decrease to City Appropriation**	(\$200,000)

\*\*Citizen Task Force (CTF) Recommendation

Note: Numbers in parens indicate a reduction in either revenues or expenditures.

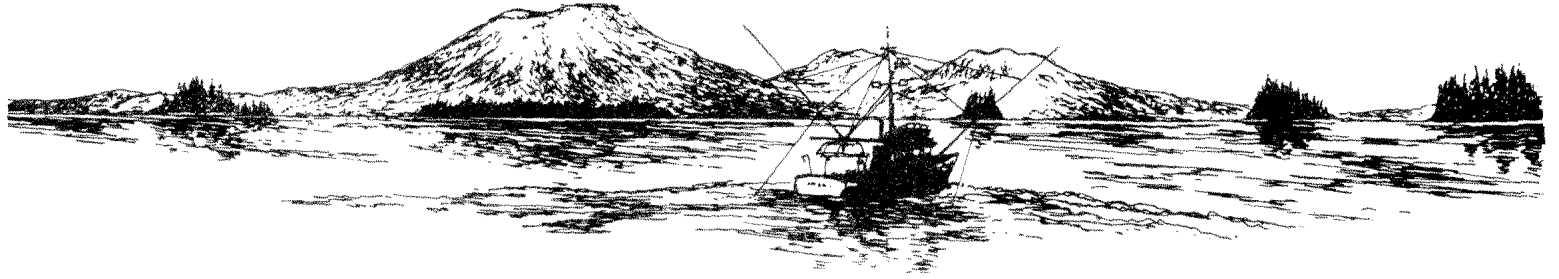
Variables		Version 1 - Best	Version 2	Version 3	Version 4	Version 5 - Worst
Revenues	Fund Balance	\$ 1,001,049	\$ 1,086,049	\$ 1,136,049	\$ 1,174,424	\$ 1,519,376
	Secure Rural Schools	\$ 225,000				
	Decrease to City Appropriation - CTF			\$ (200,000)	\$ (200,000)	\$ (200,000)
	\$50 Dollar BSA Decrease to \$5880				\$ (138,375)	
	<b>Total</b>	<b>\$ 1,226,049</b>	<b>\$ 1,086,049</b>	<b>\$ 936,049</b>	<b>\$ 836,049</b>	<b>\$ 1,319,376</b>
	<b>Amount Left to Cut</b>	<b>\$ (200,000)</b>	<b>\$ (60,000)</b>	<b>\$ 90,000</b>	<b>\$ 190,000</b>	<b>\$ (293,327)</b>
Expenditures	Non-Personnel Efficiencies	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)
	Restoration of FY16 3 teaching positions	\$ 300,000	\$ 200,000	\$ 100,000		
	Ventures Reduction		\$ (40,000)	\$ (40,000)	\$ (40,000)	\$ (40,000)
	Travel Reduction (Districtwide and School Board)			\$ (50,000)	\$ (50,000)	\$ (50,000)
	TRS Liability Shift to District (6.44% increase)					\$ 568,710
	<b>Total Cuts and/or Additions</b>	<b>\$ 200,000</b>	<b>\$ 60,000</b>	<b>\$ (90,000)</b>	<b>\$ (190,000)</b>	<b>\$ 378,710</b>
	<b>Out of Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 85,383</b>

Fund Balance	Version 1 - Best	Version 2	Version 3	Version 4	Version 5 - Worst
If adopted, Fund Balance would be	\$ 1,118,327	\$ 1,033,327	\$ 983,327	\$ 944,952	\$ 600,000
Minimum Needed in Fund Balance to Operate as a District	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000
<b>Available Fund Balance for FY17 Emergencies/FY18 Budget</b>	<b>\$ 518,327</b>	<b>\$ 433,327</b>	<b>\$ 383,327</b>	<b>\$ 344,952</b>	<b>\$ -</b>



**SITKA SCHOOL DISTRICT**

**PRELIMINARY FY2017 OPERATING BUDGET**



**Sitka School District & City and Borough of Sitka Work  
Session #2**

Work Session Held:  
Sealing Cove Business Center  
Thursday, April 10, 2016 – 6pm to 8pm

## What would happen if the \$1,000,000 added for FY16 was taken away?

Date	Action	Unassigned Reserves
January 6, 2015	School Board sets FY16 projected enrollment numbers and approves budget revision	\$1,347,793
<b>April 30, 2015</b>	<b>District submits School Board adopted FY16 budget to City for Assembly action</b> School Board budget includes transferring \$521,793 from Reserves to balance the FY16 budget	\$1,347,793
May 12, 2015	Assembly votes to accept the school district budget as presented [Includes +\$1,000,000]	\$1,347,793
<b>June 11, 2015</b>	<b>2nd Special Session of the 29th Legislature closes [One-time state funding eliminated]</b>	\$1,347,793
June 15, 2015	FY15 Secure Rural Schools payment arrives [\$352,085]	\$1,347,793
June 24, 2015	School Board approves budget revision	\$1,685,584
July 1, 2015	FY16 begins	\$2,119,376
August 31, 2015	Health insurance refund for FY15 [\$104,345]	\$2,119,376
October 30, 2015	Student count period ends with 10.2 more students enrolled than projected	\$2,119,375
January 11, 2016	School Board sets FY17 projected enrollment numbers and approves budget revision SFY16 amount to be taken from Reserves is reduced from \$521,793 to \$321,766	\$2,119,375
April 8, 2016	FY16 Secure Rural Schools payment will be deposited [\$272,483]	\$2,119,375
Minimum Unassigned Reserves needed to operate		\$600,000

FY16 Funding Variables		FY17 Funding Variables	
(\$362,505)	One-time State funding	(\$138,375)	\$50 BSA Decrease to \$5880
\$500,000	FY15 Secure Rural Schools	\$225,000	FY17 Secure Rural Schools
\$370,000	FY16 Secure Rural Schools	(\$200,000)	Decrease in Local Effort for Instruction
(\$557,364)	4.1% of State Base Student Allocation (BSA)	(\$568,710)	TRS Liability Shift from State to District

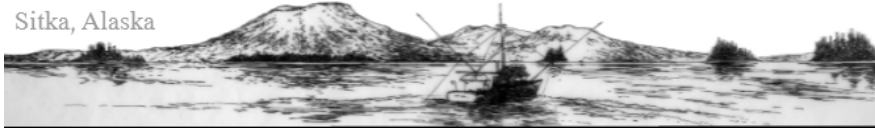
FY17 Revenue Assumptions	FY17 Expenditure Assumptions
\$50 BSA increase, City flat funding, and no Secure Rural Schools	Same staffing, 0% raise SEA, 15% Health/5% Insurance increases

The \$1,000,000 Question	
\$6,283,762	FY16 Local Effort for Instructional Purposes
\$5,283,762	What if FY17 Local Effort for Instructional Purposes is reduced to FY15 levels [-\$1,000,000]?
(\$1,026,049)	FY17 projected Deficit [Note: See other side for specific information]
(\$2,026,049)	What if FY17 Deficit
\$1,519,376	Unassigned Reserves available to balance the FY17 budget [Note: School Board identifies amount - TBD]
(\$506,673)	Amount needed to cut to balance FY17 budget [Variables: TRS \$568,710, \$50 BSA cut \$138,000]

School District Operating Fund Revenues can only come from the following sources:

- \* District (Reserves)
- \* Local
- \* State
- \* Federal

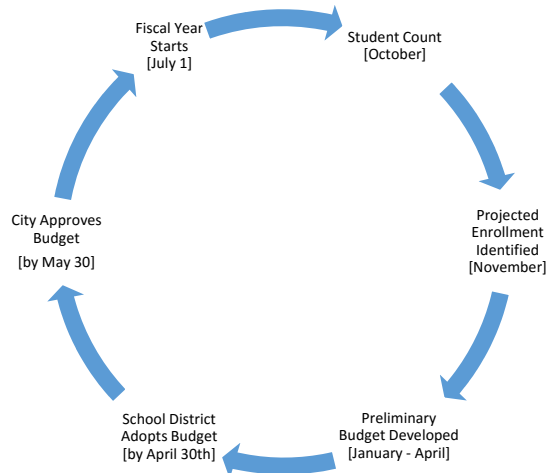
School districts must present a balanced budget.



**FY17 Budget Process**

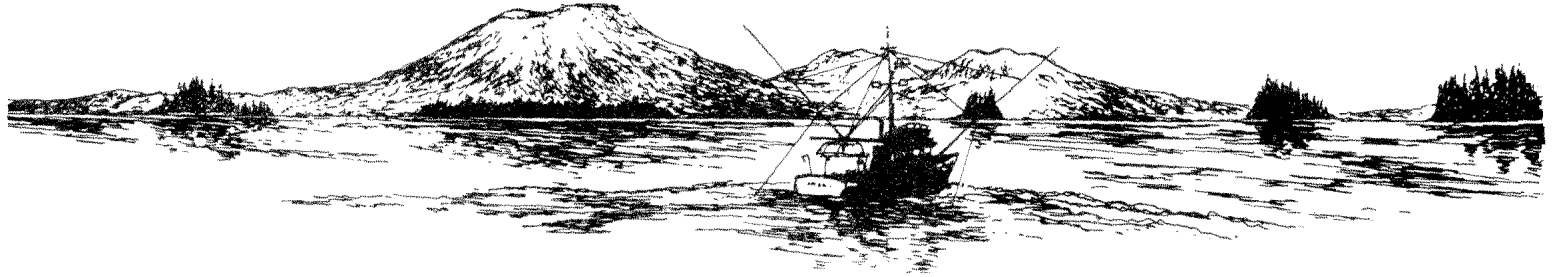
Date	Event	Purpose
January 11, 2016	School Board sets the FY17 projected student enrollment	Begin building FY17 Revenue and Expenditure Assumptions
February 10, 2016	Assembly Budget Worksession	Share Revenue and Expenditure Assumptions, and have a budget discussion
February 15, 2016	Staff Budget Hearing	Share Revenue and Expenditure Assumptions, and hear ideas from staff
March 2, 2016	Community Budget Hearing	Share Revenue and Expenditure Assumptions, and hear ideas from community
March 7, 2016	Raven Radio Call-in	Engage with a wider section of the community on issues related to our Budget
March 9, 2016	Budget Worksession	School Board members identified ideas for consideration regarding the FY17 Budget
March 23, 2016	Budget Hearing #1	Review administrative analysis of each identified area, and take public comment
March 29, 2016	Budget Hearing #1B	Continued process from Budget Hearing #1
<b>April 7, 2016</b>	<b>Assembly Special Meeting</b>	<b>Budget update and discussion</b>
April 13, 2016	Budget Hearing #2	Budget Matrix will be introduced to manage decision-making, and take public comment
April 22, 2016	Final Budget Hearing	Take public comment, and adopt the FY17 Sitka School District Budget
April 29, 2016	Budget delivered to City	Assembly has 30 days to take action on Sitka School District's FY17 Funding Request

Department of Education and Early Development Budget Cycle for School Districts:



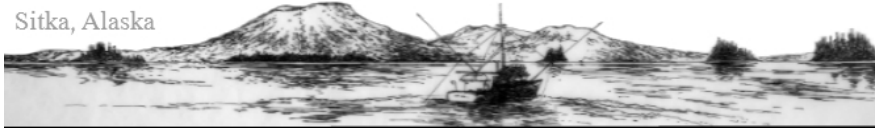
**SITKA SCHOOL DISTRICT**

**PRELIMINARY FY2017 OPERATING BUDGET**



**First Budget Hearing #b**

Hearing Held:  
District Office Board Room  
Tuesday, March 29<sup>th</sup> 2016 6:00 – 10:00PM

**FY17 Budget Matrix Consideration**

**Request:** How will restoration of the three teacher positions lost in the FY16 budget impact student achievement?

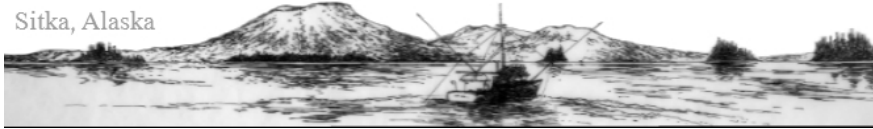
**Time to Compile Response:** 45 minutes

**Analysis:**

As you know, last year in order to balance the budget we had to eliminate three teaching positions in the district. We had more than three teacher's retiring and consequently we did not need to lay off any teacher; however, covering the teacher retirement vacancies did require shuffling teachers around. Our philosophy in deciding which schools would absorb the loss of the teaching position(s) was first based on student/teacher ratio numbers, as Blatchley Middle School and Sitka High School had lower student/teacher ratios than our elementary classes, which is contrary to long-established district norms. In order to balance our budget, two teaching positions were eliminated from Blatchley and one from Sitka High School, and the specific positions selected for cutting was entirely due to positions where we could cover the content with a series of teachers vs. having to lose an entire program for students.

Blatchley lost a Counselor and Technology teacher, and Sitka High School lost a Math teacher. The Counselor and Technology teachers were not required to be Highly Qualified, whereas the Math teacher was, so teachers who covered the Math classes also had to be Highly Qualified and trained in our Math curriculum, which they were. Although not ideal, the focus was on keeping student programs in tact as much as possible. That being said, the loss of the three teaching positions has had a negative impact on our students and schools (e.g., elective class offerings at Sitka High School); we clearly learned this year that we were that much on the edge of what we could absorb in regards to teaching positions.

Consequently, the restoration of any if not all of the three teaching positions would have a positive impact on student achievement. Each position would have a different specific impact; however, in general the restoration would allow teachers to go back to focusing on a single content area within their area of expertise instead of having to provide instruction to students in an area they were assigned.



**FY17 Budget Matrix Consideration**

**Request:** How will cutting travel costs by 25% or 50% for students, school staff, district-wide, and school board impact student achievement?

**Time to Compile Response:** 1 hour and 40 minutes

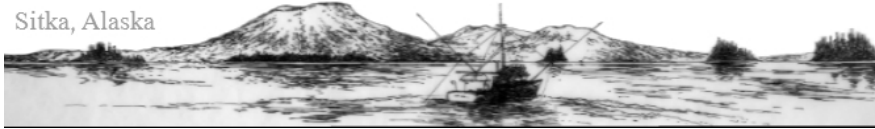
**Analysis:**

It should be noted that the District Administration Travel budget has already been reduced by 30%. We took this self-imposed reduction starting with the 2015-16 school year. The following cuts are additional.

	<b>FY16 Travel Budget: \$169,250</b>	<b>25% Reduction (except Teacher PD): \$131,437</b>	<b>50% Reduction (except Teacher PD): \$93,625</b>
<b>Students</b>	\$38,030	\$28,522	\$19,015
<b>School Staff</b>	\$51,220	\$38,415	\$25,610
<b>Teacher PD Outside Sitka (per contract)</b>	\$18,000	\$18,000	\$18,000
<b>District-wide</b>	\$37,000	\$27,750	\$18,500
<b>School Board</b>	\$25,000	\$18,750	\$12,500
<b>Student Travel</b>	<ul style="list-style-type: none"> <li>• Local field trips</li> <li>• Student advocacy in Juneau (instead of 2 school board members attending the national conference)</li> <li>• Extended School Year (ESY) bus transportation – required by law \$12,000-\$15,000</li> <li>• Cold Water Safety bus transportation</li> </ul>		
<b>School Staff Travel</b>	<ul style="list-style-type: none"> <li>• Job specific training</li> <li>• Special Education conference</li> <li>• Instructional training (e.g., new standards, educator evaluation, etc.)</li> </ul>		
<b>District-wide Travel</b>	<ul style="list-style-type: none"> <li>• Special Education Director Training</li> <li>• Support for student screenings by Nurse</li> <li>• Superintendent conference</li> <li>• Legislative fly-ins</li> <li>• IT training (IT Department and E-Rate)</li> <li>• Title I application training</li> <li>• School Business Official conference</li> <li>• Maintenance Director training</li> <li>• Preventative maintenance software training</li> <li>• School Board Secretary training</li> </ul>		
<b>Administration Maintenance Nursing Special Education Technology</b>			
<b>School Board Travel</b>	<ul style="list-style-type: none"> <li>• Boardmanship training</li> <li>• Legislative fly-ins</li> <li>• School Board conference</li> </ul>		

	Impact of a 25% reduction	Additional Impact of a 50% reduction
<b>Students</b>		
<b>Loss</b>	Student advocacy trip to Juneau (or 2 school board members attending the national conference) would be eliminated	<ul style="list-style-type: none"> <li>• Cold Water Survival bus transportation would be eliminated</li> <li>• Field trips would be significantly reduced</li> </ul>
<b>Impact</b>	Loss of opportunity to respond to student requests, and missed opportunity for students to learn about advocacy first-hand	<ul style="list-style-type: none"> <li>• Inability to implement a district program</li> <li>• Loss of activities that engage students in local environment/apply learning</li> </ul>
<b>School Staff</b>		
<b>Loss</b>	Instructional training would be eliminated	Job specific training would be eliminated
<b>Impact</b>	With the new reauthorization of ESSA, teachers would not be able to learn during initial implementation of new initiatives at a time when local control is key, and loss of networking with peers	Inability to respond to special requests that are specific to a job and often are required for a person to fulfill his/her job duties
<b>District-wide</b> (Note: This is the section that has already taken a 30% reduction starting in FY16)		
<b>Loss</b>	<ul style="list-style-type: none"> <li>• Support for student screenings by Nurse would be eliminated</li> <li>• IT/E-Rate training would be eliminated</li> <li>• Legislative fly-ins would be eliminated</li> </ul>	Superintendent/Director training would be eliminated
<b>Impact</b>	<ul style="list-style-type: none"> <li>• A student may not be identified as having an impediment to learning (e.g., hearing)</li> <li>• Ability to leverage federal E-Rate dollars would be in danger, and ability to learn about evolving trends in technology could make our investment obsolete</li> <li>• Opportunity to advocate for funding would be jeopardized, and missed opportunity to build relationships with policy-makers and colleagues</li> </ul>	Loss of opportunity for directors and superintendent to learn from other districts regarding best practices in discipline, potential for district to be in violation of mandates unless information is provided in other ways, and networking opportunities
<b>School Board</b>		
<b>Loss</b>	<ul style="list-style-type: none"> <li>• 2 school board members attending the national conference (or student advocacy trip to Juneau) would be eliminated</li> <li>• Limit participation in legislative fly-in</li> </ul>	<ul style="list-style-type: none"> <li>• Eliminate participation in boardmanship trainings</li> <li>• Limit attendance at state school board conference</li> </ul>
<b>Impact</b>	<ul style="list-style-type: none"> <li>• Loss of opportunity for school board members to learn from other states regarding best practices in boardmanship</li> <li>• Opportunity to advocate for funding would be jeopardized, and missed opportunity to build relationships with policy-makers and colleagues</li> </ul>	<ul style="list-style-type: none"> <li>• Loss of opportunity to support board members in learning about the legal aspects of running a school district, which could mean more board turnover and/or difficulties for district operations</li> <li>• Loss of opportunity to learn from other districts, about mandates, and network</li> </ul>

In addition to the specific impacts noted in the above chart, every one of these travel components work together to provide the rich learning environment that is the Sitka School District. Consequently, it is difficult to specifically tie each loss to the impact on student achievement.



### **FY17 Budget Matrix Consideration**

**Request:** How will creating a teacher position to support students taking online classes impact student achievement?

**Time to Compile Response:** 1 hour and 30 minutes

#### **Analysis:**

Online learning is a valid way to learn if the online course is structured so as to engage students in the content, there is adequate teacher support, and if students are ready to employ good study habits and have an ability to navigate technology effectively. Online learning can come in various forms with the most common being asynchronous, meaning that the students are not in a virtual class at the same time but rather progress through the coursework on their own with files shared and messages being posted and responded to without live input. Synchronous online learning is where students and teachers are in a virtual class at the same time. Although synchronous online learning does have limitations because it requires coordinated time schedules, there are also advantages to be in dynamic learning conversations in real time. Hybrid online courses offer a combination of asynchronous and synchronous interaction, and some also have a face-to-face component. Further, some asynchronous online learning options have fixed start and end times where students progress through the various course learning activities at the same general time while others have flexible start and end dates.

A common mis-perception is that a student could complete an online course in the matter of a week or so if he/she just worked diligently. Although that might be an option in a correspondence type of program, today's online courses offer rigorous, in depth learning that is equivalent to the content mastered in a semester-long class at a brick-and-mortar school. As long as the course is well-designed, there is no right or wrong type of online class; it often comes down to student learning styles.

More than likely, college students are going to need to know how to navigate online courseware even if the class is face-to-face. Learning management systems are routinely used in higher education to manage course content and offer enhanced learning opportunities (e.g., content discussions). Also, learning management systems allow students to monitor instructor feedback on their coursework.

Currently, the Sitka School District facilitate students to take an online course through our REACH homeschool program. Some of these students are full-time or primarily REACH students, and some students primarily attend one of our schools and then also take an online course through our REACH program to substitute for a specific class. Some of the classes are for credit recovery, meaning a student did not pass a class and they need to take it again, and some are to meet content needs that cannot be met with our existing school offerings (e.g., French, Algebra). Student success in these online classes is very dependent upon each student's ability to self-manage the coursework in their online class combined with their ability to seek teacher support when they have questions with the content.



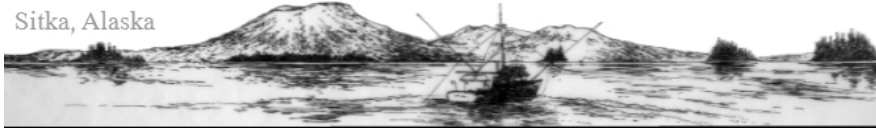
We have recently identified a need to have a teacher and classroom equipped with computers where students can drop in and/or attend regularly as a class on his/her schedule as a necessary component of maintaining our existing structure let alone expand student participation in online courses as a way to increase our class offerings. The greatest need for such a program is for our high school students and specifically at Sika High School, as Pacific High School has support through the 21<sup>st</sup> Century Learning Center afterschool program offered to our Title I schools, which does not include Sitka High School.

There are a variety of online course providers, and most courses provide a teacher that is specifically knowledgeable in the course topic. We began our exploration into online courses in 2012, and focused on finding an online option for students who needed a credit recovery course; however, prior to that French was specifically offered through an identified online course provider. A benefit of offering credit recovery courses online is that many offerings allow a student to test out of knowledge they can demonstrate mastery of, thus eliminating the need for a student to devote time to learning activities that will not help the student progress instead of focusing on gaining the missed skills in order to earn the credit and move forward. Additionally, a student's schedule may limit his/her ability to retake a 9<sup>th</sup> grade Block (combined Social Studies/English) class, for example. Our review process to find the best online learning program for us continues. We have tried and piloted a number of options, and in the process have more clearly identified what works with our student population and needs. Providing a viable option for students in need of credit recovery could definitely help more students graduate.

A teacher dedicated to supporting students who take online courses would need some considerations in order to be effective. First, we would need to settle on a provider (e.g., Apex, Florida Virtual) so the teacher would know how to interact with the learning management system used, know who to contact at the company should any technical questions arise, and know how to help students contact the teacher associated with the specific online course. Secondly, the teacher would need to have good technology problem solving skills, and be comfortable with online course structure. Providing this resource requires more than just having a teacher offer a study hall, for example.

The REACH budget currently has \$5,000 in their budget to support online learning courses for students who do not have an individual REACH allotment. In addition to adding a teacher position to the district budget at a cost of \$100,000 (including benefits), the district would need to provide additional funding to purchase the courses (e.g., \$300/student/.5 credit class), as well as ensure that there is adequate technology available for students to interact with the online courses without taking away from a school's ratio of computers to students. Adding this teacher could help Sitka High School specifically, as they are currently struggling with finding enough electives to offer their students given the reductions in staff they have taken over the years.

In summary and if done correctly, there could be a very positive impact on student achievement if an online teacher were hired to offer support for students who take online classes. However, there is work to be done this spring if this were to be an option in the fall of the 2015-16 school year.



### **FY17 Budget Matrix Consideration**

**Request:** How will having students clean buildings at the end of the school day impact student achievement?

**Time to Compile Response:** 1 hour and 40 minutes

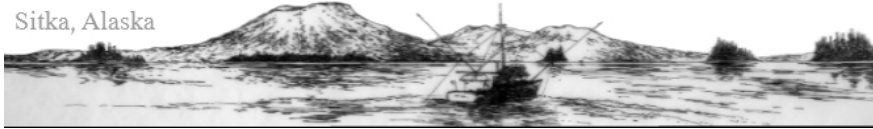
#### **Analysis:**

The complete answer to this question depends upon whether or not additional time is added to the school day to accommodate for the time students would clean the buildings or if instructional time would be taken away to do the cleaning. Specifically, last year we added 10 minutes to the school day in order to capture 4 inservice days for teacher professional development around district and state initiatives. The 4 inservice days allows us to **not** pull teachers from the classroom during the school year and saved the district \$20,000 that was previously spent on substitutes to provide the necessary training. If these 10 minutes would be devoted to student cleaning duties, then we would need to add \$20,000 to the budget for substitutes, and students would go back to losing the quality time with their teachers when the teachers were pulled during a school day to provide the required training. It should be noted that when we pull teachers from the classroom for training we can only pull a few teachers at a time due to limited sub availability, which is not an issue when we have the 4 dedicated inservice days.

We could not find an example of a public school district in the United States who had a student janitorial program. When it is done, which is rare, we only saw charter or optional secondary schools where parents selected to have their child go to the school knowing that the process of keeping the school clean would be shared by students. Additionally, we could not find an example of a school in the United States enacting such expectations for elementary students. One example where students clean the school as part of the curriculum is the a public charter school in Phoenix, Oregon in where students in grades 6-12 spend 30 minutes after lunch to sweep, mop, take out the trash and clean the bathrooms.

Of specific consideration for the FY17 budget is that we are in a contract with our janitorial service, and per our contract we cannot go out to bid again until June 30, 2017. Consequently, even if we wanted to enact this concept, we could not consider it for the upcoming school year.

Our current janitorial service estimates 14 minutes to clean an elementary classroom and 2.5 hours to clean the rest of an elementary school, and 10 minutes to clean a secondary classroom and 3.25 hours with double staffing to clean a secondary school. Of note is the fact that students are not allowed to be around many cleaning agents used during deep cleaning contracted activities. Janitors do many things throughout the course of a day. For example, they assist during lunch times, they vacuum, sweep, mop, and wax floors, they disinfect bathrooms, they clean windows and disinfect door handles, they shovel snow and change light bulbs, and they wash walls and lockers to name a few things. Our janitors are very efficient, and there is an accountability component and structure currently.



**FY17 Budget Matrix Consideration**

**Request:** How will a cut to districtwide positions impact student achievement?

**Time to Compile Response:** 1 hour and 50 minutes

**Analysis:**

The FY 15 or FY16 adopted operating budgets were examined for comparison purposes; however, there was insufficient time to vet the following information with the comparison districts.

	<b>Sitka (19.95 FTE)</b>	<b>Juneau (61 FTE)</b>	<b>Kodiak (52.78 FTE)</b>
<b># Students</b>	1,315	4,736	2,483
<b># Schools</b>	5	14	14
<b>Free/Reduced %</b>	34%	29%	40%
<b>Funding to Cap</b>	90%	100%	97%
<b>District Office</b>	<ul style="list-style-type: none"> <li>• Business Manager</li> <li>• Co-Assistant Superintendents</li> <li>• General Staff Accountant</li> <li>• Payroll Accountant</li> <li>• Superintendent</li> <li>• Superintendent/School Board Secretary</li> <li>• Cultural Director</li> </ul> <p><b>Total FTE: 5.95</b></p>	<ul style="list-style-type: none"> <li>• Accounts Payable Accountant</li> <li>• Administrative Services Secretary</li> <li>• Assistant Director of Human Resources</li> <li>• Building Supervisors</li> <li>• Chief of Staff</li> <li>• Community Schools Scheduler</li> <li>• Community Schools Secretary</li> <li>• Curriculum Coordinator</li> <li>• Curriculum Support</li> <li>• Director of Administrative Services</li> <li>• Director of Community Schools</li> <li>• Director of Fiscal Services</li> <li>• Director of Human Resources</li> <li>• Director of Teaching and Learning Support</li> <li>• Fiscal Services Secretary</li> <li>• General Staff Accountant</li> <li>• Human Resources Generalists</li> <li>• Payroll Manager</li> <li>• Superintendent</li> <li>• Superintendent Secretary</li> </ul> <p><b>Total FTE: 28.47</b></p>	<ul style="list-style-type: none"> <li>• Accounts Payable Accountant</li> <li>• Administrative Secretary</li> <li>• Assistant Superintendent</li> <li>• Assistant Superintendent Secretary</li> <li>• Auditorium Technician</li> <li>• Business Office Secretary</li> <li>• Chief Business Officer</li> <li>• Communication Coordinator</li> <li>• Community Schools Secretary</li> <li>• Community Schools Supervisor</li> <li>• CTE Coordinator</li> <li>• Curriculum and Instruction Secretary</li> <li>• Curriculum Coordinator</li> <li>• Director of Accounting</li> <li>• Director of Curriculum and Instruction</li> <li>• General Staff Accountant</li> <li>• Grants Accountant</li> <li>• Grants Management Secretary</li> <li>• Instructional Aide</li> <li>• Math Coach</li> <li>• Payroll Accountant</li> <li>• Reading Coach</li> <li>• Superintendent</li> <li>• Superintendent/School Board Secretary</li> <li>• Travel Secretary</li> <li>• Village-wide Principal</li> <li>• Village-wide Secretary</li> <li>• Wellness Coordinator</li> </ul> <p><b>Total FTE: 24.44</b></p>

	Sitka	Juneau	Kodiak
<b>Maintenance</b>	<ul style="list-style-type: none"> <li>Boiler Operator/ Maintenance Technician</li> <li>Electrician</li> <li>Maintenance Director</li> <li>Van Driver/ Maintenance Worker</li> </ul> <b>Total FTE: 5</b>	<ul style="list-style-type: none"> <li>Electrician</li> <li>Freight and Mail</li> <li>Maintenance Administrative Assistant</li> <li>Maintenance Staff</li> <li>Maintenance Supervisor</li> <li>Operations Supervisor</li> </ul> <b>Total FTE: 14.53</b>	<ul style="list-style-type: none"> <li>Director of Facilities</li> <li>District-wide Maintenance Supervisor</li> <li>Maintenance Secretary</li> <li>Maintenance Staff</li> <li>Purchasing and Warehouse Staff</li> </ul> <b>Total FTE: 13.84</b>
<b>Special Education (district-wide)</b>	<ul style="list-style-type: none"> <li>Occupational Therapist</li> <li>Special Education Coordinator</li> <li>Special Education Director/Dean of Students</li> <li>Special Education Secretary</li> <li>Speech Language Pathologist</li> </ul> <b>Total FTE: 5</b>	<ul style="list-style-type: none"> <li>Director of Student Services</li> <li>Special Education Coordinator</li> <li>Special Education Secretary</li> </ul> <b>Total FTE: 7</b>	<ul style="list-style-type: none"> <li>Itinerant Providers</li> <li>Occupational Therapist</li> <li>Physical Therapist</li> <li>School Psychologist</li> <li>Special Education Director</li> <li>Special Education Secretary</li> <li>Speech Language Aide</li> <li>Speech Language Pathologist</li> </ul> <b>Total FTE: 17.5</b>
<b>Technology</b>	<ul style="list-style-type: none"> <li>IT Director</li> <li>IT Technician</li> <li>Student Data Manager</li> </ul> <b>Total FTE: 3</b>	<ul style="list-style-type: none"> <li>Computer Application Specialist</li> <li>Computer Technician</li> <li>IT Supervisor</li> <li>Network Administrator</li> <li>Server Administrator</li> </ul> <b>Total FTE: 11</b>	<ul style="list-style-type: none"> <li>Computer Technician</li> <li>Director of Technology</li> <li>Information Management Supervisor</li> <li>Project Specialist</li> </ul> <b>Total FTE: 7</b>

The following provides context to the impact of district-wide positions on student achievement:

- A reduction in the Business Office could delay supplies and instructional materials, and we would have to move to monthly payrolls instead of semi-monthly payrolls
- To cut the Cultural Director would eliminate our cultural programming
- Special Education is a federal mandate that requires the specific services as identified by the various Individual Education Plan teams, and thus we must provide the support that is necessary
- To reduce the Assistant Superintendent position would negatively impact curriculum, professional development, and compliance with federal and state mandates
- A reduction in Maintenance could impact student safety depending on the maintenance need and demand, and knowing that the state is reducing support for building maintenance a reduction could have long-term costs regarding preventative maintenance
- The elimination of the Student Data Manager would call into question whether or not we could provide information to the state regarding our student count and other reporting requirements, student access to technology-based resources would be significantly delayed, and support for teacher access to databases used daily (e.g., attendance, gradebook) would be non-existent
- Reduction to the IT Technician position would negatively impact our investment in technology, and the elimination of the IT Director position would leave us non-compliant with state mandates

There would also need to be research conducted to ensure that we would not be violating Alaska child labor laws. Although students would not be “employed”, our cursory review of the Alaska labor and safety standards did not clearly support student use of labor as acceptable. Additionally, parent permission is needed for a child under 17 to be employed, which raises a question whether or not parent permission would be required if students were used in place of janitors to clean our schools.

Students and staff can help janitors by picking things up, and there is value in having all members of a community contribute to keeping our learning spaces clean; however, our schools are larger than a secondary charter school, for example, and the places where student janitors are used they have buy-in from all members of the learning community to enact such a practice. In a public school district with limited or no buy-in from students, staff, and families, having students do the work of a janitor would be a distractor and difficult to manage, would cost the district at least \$20,000 for substitutes or time would be needed to be added to the school day, which would cost the district money to extend the teacher’s contractual hours. Consequently, having students as janitors would have a negative impact on student achievement in our public school district.



### FY17 Budget Matrix Consideration

**Request:** How will an increase of 2-3 students per elementary class impact student achievement?

**Time to Compile Response:** 2 hours

#### Analysis:

In a district the size of Sitka, it generally isn't possible to increase class size by 2-3 students. Rather, eliminating a teacher/classroom at any grade level increases class size by 3-7 students in that grade.

Grade	2015-16 Number of classes / enrollment	2015-16 class size	Predicted 2016-17 number of classes / enrollment	Predicted 2016-17 class size	Reduce teachers by one per grade level	Class size with one fewer teacher per grade level
K	5 / 97	19-20	6 / 105	17-18	5	21
1	6 / 103	17-18	5 / 97	19-20	4	24-25
2	6 / 104	17-18	6 / 103	17-18	5	20-21
3	6 / 113	18-19	5 / 104	20-21	4	26
4	5 / 102	20-21	5 / 113	22-23	4	28-29
5	4 / 86	21-22	5 / 102	20-21	4	25-26
	<b>Average</b>	<b>18.9</b>	<b>Average</b>	<b>19.5</b>	<b>Average</b>	<b>24</b>

**Average class sizes 2011-12** (latest data available from the National Center for Education Statistics)

- Average generalist class size in elementary school in Alaska: 21.1
- Average generalist class size in elementary school in the U.S.: 21.6

#### Research on class size

The research on class size is mixed, and most of it focuses on the effects of reducing class sizes. Many studies of varying experimental quality have been done, and about half point to positive effects, while half point to no or even negative effects on achievement from reduced class sizes. The Center for Public Education did a research review (<http://www.centerforpubliceducation.org/Main-Menu/Organizing-a-school/Class-size-and-student-achievement-At-a-glance/Class-size-and-student-achievement-Research-review.html>) and came to the following conclusions:

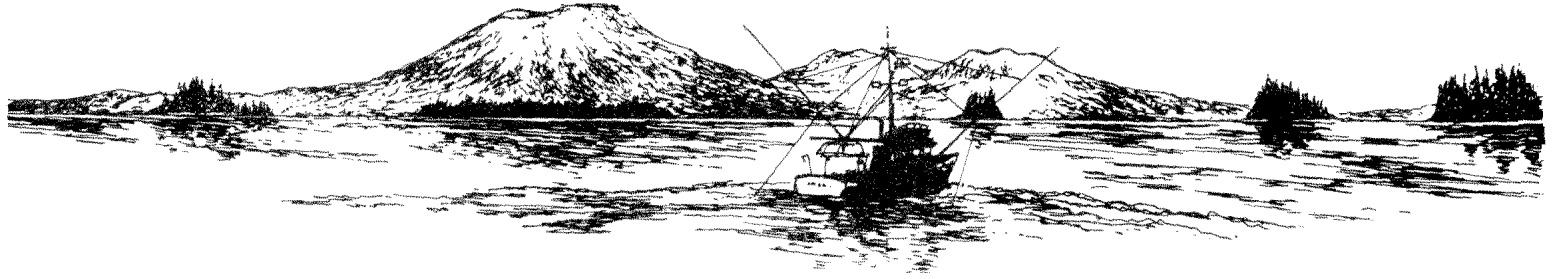
- Smaller classes in the early grades (K-3) can boost student academic achievement;
- A class size of no more than 18 students per teacher is required to produce the greatest benefits;
- A program spanning grades K-3 will produce more benefits than a program that reaches students in only one or two of the primary grades;
- Minority and low-income students show even greater gains when placed in small classes in the primary grades;

- The experience and preparation of teachers is a critical factor in the success or failure of class size reduction programs;
- Reducing class size will have little effect without enough classrooms and well-qualified teachers; and
- Supports, such as professional development for teachers and a rigorous curriculum, enhance the effect of reduced class size on academic achievement.

Additionally, the most comprehensive study on class size found that there was no difference in achievement between larger classes (of 22-26 students) with and without a general aide.

# SITKA SCHOOL DISTRICT

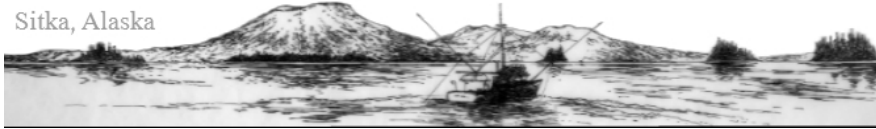
## PRELIMINARY FY2017 OPERATING BUDGET



### First Budget Hearing

Hearing Held:  
Sitka High School Library  
Wednesday, March 23<sup>rd</sup> 2016 7:00 – 10:00PM





## **FY17 Budget Matrix Consideration**

**Request:** How will the elimination of the art and music programs impact student achievement?

**Time to Compile Response:** 1 hour and 15 minutes

### **Analysis:**

The district employs 4 music teachers and 2 art teachers. We have a general music (song, dance, and instrumental) music teacher for students in grades K-2, a choral/instrumental music teacher for students in grades 3-5, and a choral/instrumental music teacher at Blatchley Middle School and another one at Sitka High School. The 2 art teachers work with students at Blatchley Middle School and Sitka High School, respectively. Students at Pacific High School have various opportunities explore in the area of music and art, such as working with an Alaska Native artist or playing in a Ukulele group during Friday exploration classes. All students participate in the music program in grades K-5, and in grades 6-12 the music and art programs are elective offerings.

To eliminate any of the music positions would create a disruption in the learning trajectory begun in kindergarten with all students, and to eliminate any of the art positions would create a void that currently helps students to develop confidence while connecting their emotions to thought processes at a time when their adolescent bodies and minds are evolving. The 6 music and art teachers provide an efficient and effective opportunity for all students to gain skill and explore creatively.

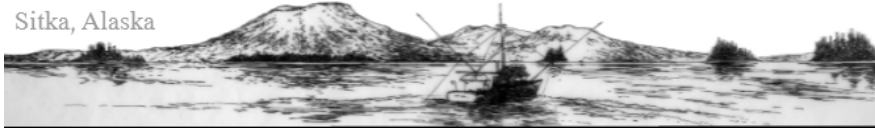
There is a plethora of credible research regarding the positive impact the arts have on a student's ability to learn, and specifically to increased student achievement including but not limited to academic, attendance, engagement, and excitement in learning. Another benefit of being immersed in the arts throughout a school career is that graduates can have a career working in the arts. A few shining examples being Susan Brandt-Ferguson, a music teacher at Keet Gooshi Heen, Roger Schmidt, Executive Director of the Sitka Fine Arts Camp, and Ed Littlefield, a composer and performer sharing Native jazz.

Just this week the Alaska State School Board approved new Alaska State Arts Standards. The new Arts Standards address 5 domains: Dance, Media Arts, Music, Theatre, and Visual Arts. We currently only offer dedicated teachers in 2 of the 5 identified domains, although we do have an English teacher who also offers limited Theatre opportunities and a Technology teacher who offers limited Media Arts opportunities at Sitka High School. Additionally, we supplement Dance, Media Arts, and Theatre instruction whenever possible through the Artist in Schools program. If we are to truly embrace an arts integrated approach to learning, then our 6 teachers in music and art are just the beginning.

In addition to the positive impact that the music and art teachers have on student learning, the teachers play a key role in ensuring that their teacher colleagues are given the identified amount of prep time as required in their negotiated agreement. Without quality elective offerings that appeal to a wide variety of students, we would be in violation of the teacher's contract at any school without adequate offerings.

...And students choose the music and art electives. For example, at Blatchley, art and music are 2 of the 3 available electives. At Sitka High School the music program has grown to just under 200 students. If we were to lose the Sitka High School music teacher, those nearly 200 students would have to be presented with other elective offerings. Some of the classes in the Sitka High School music program have over 60 students in them, so if an average class at Sitka High School is 20-25 students, then it would take more than 2 teachers to replace the 1 lost music teaching position. It should be noted that Sitka High School started the spring semester this year with over 90 students who had an open period due to a lack of elective offerings at the school.

Although music and art teachers may sound like “extras”, once the impact they make on student learning combined with the operational impact is more fully examined, they become as core to our instructional program as any other academic teacher.



### **FY17 Budget Matrix Consideration**

**Request:** How will charging student's penalty fees for rule violation impact student achievement?

**Time to Compile Response:** 50 minutes

#### **Analysis:**

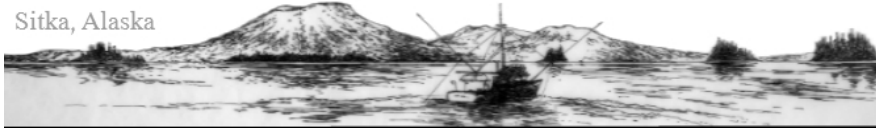
A review of the Alaska Statutes and our Board Policy did not reveal any instance in which fees as penalties for student behavior is acceptable outside of charging for repair or replacement of damaged or lost school property. Our Board Policy 5010 states the following:

Each student in the Sitka School District is entitled to a free, appropriate public education regardless of race, religion, color national origin, sex, disability or any other classification protected by law. Each student has the right to be treated with dignity and fairness by school personnel; to be free from unreasonable threats to personal safety while at school or under school supervision; and the rights of a citizen of the United States and the State of Alaska, although certain restrictions are necessary in the school context in view of the maturity level of the students and to preserve the integrity of the educational program.

A legal analysis would be needed to determine whether or not it is constitutional to charge a penalty for the purpose of revenue enhancement when a student violates a rule vs. to compensate for a loss that impacts the integrity of the educational program. A cursory review of a few student handbooks from school districts around Alaska did not produce any evidence that fees are charged for disciplinary infractions other than to replace lost or damaged school district property.

As to whether or not charging students fees for violating school and/or district rules would impact student achievement, the answer is yes and it would be a negative impact. Specifically, what would this mean for students and families who do not have the financial means to pay any fine? This could lead to tension and stress that interferes with a student's ability to focus on school work, decreased participation by families in the educational process, and discussions between students, families, and staff around fees instead of working together to support a student's academic growth. Secondly, the time needed to monitor the program would fall to administrative staff, which would mean they are not available to support students in other areas. Thirdly, we do not have any evidence that being charged a fee would have any impact on changing a student's behavior thus eliminating the violation in the first place. Rather, the fee would be punitive in nature, and would not be of sufficient income to warrant implementation; fortunately, we simply do not have the volume of students who misbehave.

We have been moving away from punitive discipline towards restorative practices. Many other school districts nationwide have demonstrated that the restorative approach has had a huge positive impact on academic achievement and graduation rates, and a drastic reduction in suspensions and repeated



### **FY17 Budget Matrix Consideration**

**Request:** How will the development of an endowment and/or increasing involvement of the Friends of the Performing Arts at the Performing Arts Center impact student achievement?

**Time to Compile Response:** 45 minutes

#### **Analysis:**

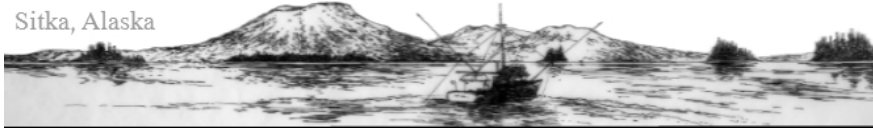
Friends of the Performing Arts (FOPA) is a non-profit membership organization that was created to support and provide oversight to the Sitka Performing Arts Center (PAC). Over the years FOPA has had varying levels of involvement in the operation of the PAC. FOPA was very involved during the PAC envisioning and building process; however, once the operation was stabilized, FOPA became less involved. Although not all original FOPA members have been active throughout the 7-years that the PAC has been open, FOPA members have only been a phone call away from the district when needed.

There has been a recent renewed interest in activating FOPA so they can help to support the on-going operation of the PAC from a financial point of view. Some of the original board members remain, and some new board members have stepped forward. FOPA is able to receive donations on behalf of the PAC, and consequently, they are well-positioned to be a partner working with the district and the Sitka Fine Arts Camp who manages the PAC to help ensure the longevity of this student and community asset.

The development of an endowment could be an option for FOPA to consider. The Alaska Community Foundation partners with non-profit organizations to offer endowed Agency Fund Foundation programs. An endowed fund requires a minimum of \$25,000 to open, and funds cannot be drawn out for 4 years to allow the fund time to mature. In an endowed fund you receive an annual payout that is between 4-5% of the investment. For example, an endowed fund of \$2,000,000 would pay out approximately \$100,000 a year, which is roughly the cost to operate the PAC outside of utilities, security, and insurance.

Although an endowment is not an immediate financial resource, FOPA is already set up to sell seats and collect donations that could help support the PAC financially while an endowment matures. It would be no small feat for FOPA to raise the estimated \$2,000,000; however, as Margaret Mead has helped us to learn, *“Never doubt that a small group of thoughtful, committed citizens can change the world; indeed, it's the only thing that ever has.”*

The energy provided by a renewed FOPA could feed an exciting new dimension of life into the PAC, which could spill over into positively impacting student achievement. Additionally, the potential establishment of an endowment to help provide financial support in perpetuity could certainly help to remove stress associated with ensuring that the PAC is available as an instructional tool to all of our students. Another possible aspect could be that the endowment is large enough to provide scholarships to students who seek to explore a career in the arts. The possibilities are limitless...



## **FY17 Budget Matrix Consideration**

**Request:** How will closing the Performing Arts Center impact student achievement?

**Time to Compile Response:** 2 hours and 55 minutes

### **Analysis:**

The community of Sitka passed a ballot to build the Performing Arts Center (PAC) in a special election in 2003. The seasonal sales tax was extended to pay the bond for the PAC, which is expected to be paid off in 2022 - a year earlier than originally planned due to a refinancing that happened in 2012. In 2005 the community of Sitka passed a second ballot to transfer \$1.8 million in unspent funds previously allocated to school roofs to support the PAC. The 2003 ballot was passed by a "wide margin" and the 2005 ballot was approved by a 70%-30% margin. We are not experts in bonds; however, there are questions about whether or not a building can be shut down before the bonds are paid off in 2022.

All of our elementary students participate in our choral music program, and consequently all students perform in the PAC. Could these students perform in the multi-purpose room at either of our elementary schools? No. The Keet multi-purpose room still has a stage for performances; however, the Baranof stage has turned into a walled-off student activity space, and thus is no longer available for performances. Students could perform using the Keet multi-purpose room stage; however, for obvious reasons the acoustics are not the same between a stage in a multi-purpose room and a performance auditorium. Forgoing quality issues, anyone who has attended a grade-level concert in the PAC, which seats 600, knows how packed the audience is for any and all of the elementary music concerts. The Keet multi-purpose room can host approximately 300 audience members or half as many seats as the PAC.

The next question researched is the connection between music classes and the impact they have on student achievement. Collins (2014) reported on two decades of research by neuroscientists who have made a connection between music and brain activity. Specifically, the way that the brain breaks down parts of music, such as melody and rhythm, and then brings them all back together into a musical experience – in a split second. Researchers have found that music engages more of the brain than reading or math. When reading or doing math, specific parts of the brain are activated; however, when music is involved the entire brain is activated. When performing music, both the left and the right brain are activated and engage the visual, auditory, and motor cortices. Activating the brain through music has been shown to have application to other activities including academics. Additionally, being involved with music taps into the emotional side in each one of us and is shown to increase executive brain functioning in musicians, such as memory improvement and problem-solving skills. Consequently, music has a direct and demonstrative impact on a student's ability to learn.

Of course, we know that elementary choral music is not the only program of student music or arts that uses the PAC as a student performance venue. Elementary choral music is the starting point.

Research on the arts in general show a positive impact on student engagement, attendance, achievement, and parental involvement. Additionally, it helps promote positive citizenship skills, respect for cultural diversity, and helps to create a positive school climate. The arts are one of the main ways in which schools help students to develop critical thinking skills. In the arts it is expected that the performer and the audience may have different reactions to the art event and that both are valid, which is at the heart of critical thinking; it is okay in the arts to have different opinions and both be correct.

The fact that the Sitka PAC is attached to and integrated into our school activities is also of note. A case study of performing arts centers that are shown to increase student achievement have a commonality in that the activities associated with the performing arts center are richly integrated into the classrooms and academic content (Rich, Polin, and Marcus, 2003). In the case of the Sitka School District, our Arts, Culture, and Technology (ACT) standards and curriculum work began in the summer of 2013 and serves as one avenue in which we are supporting a rich relationship between the PAC and our students.

The goal of our ACT initiative is to provide context to content standards, and ensure that every student in the Sitka School District has the opportunity to develop competence around arts, culture, and technology. ACT standards are being infused into lessons that involve the new academic content standards. To support our ACT initiative, the district has received a 5-year New Visions grant from the Alaska Council on the Arts. Additionally, the Sitka Fine Arts Camp received a 10-year Margaret A. Cargill Foundation grant designed specifically to support and extend our ACT initiative.

Another way in which the Sitka School District supports a meaningful relationship between the PAC and student learning is in the Artists in School program. Through the vision and support of the Sitka Fine Arts Camp, the Sitka School District has benefitted from having teaching artists in our schools for many years – long before our ACT initiative started. The teaching artists associated with the Artists in Schools program offer 2-week residencies in each of our schools. The topic of the residency and the teaching artist selected depends completely upon the interest and needs of each school. An added benefit of the Artist in Schools program is that for a small \$5,000 investment from the district, our students benefit from learning with artists in disciplines we cannot staff in Sitka, such as animation or scientific botany drawing. Also, the Artist in Schools program helps to build relationships between artists and teachers.

In addition to all of the student and school-related reasons that the PAC enhances learning for our students, the PAC also serves as a vehicle to enhance the greater Sitka community.

**Costs:**

The PAC is operated through a partnership with the Sitka School District and the Sitka Fine Arts Camp. The Sitka Fine Arts Camp is responsible for staffing the building and providing janitorial services through an agreement and at a cost to the district. Additionally, the school district pays the utility costs, alarms, and property insurance needed to operate the building. The fee to use the PAC for school functions is waived, although some costs are collected if tickets are sold to a school-sponsored event. Income is generated by renting out the PAC to non-profit and commercial entities. Friends of the Performing Arts (FOPA) is a non-profit membership organization designed to provide financial support and oversight to the PAC. Although very involved during the construction and opening of the PAC, FOPA has been less active in recent years; however, they are the process of becoming an active partner again.

Performing Arts Center									
FY2009-FY2015 Actual, FY2016 YTD and Budgeted									
Revenues									
Title	FY2009 Final	FY2010 Final	FY2011 Final	FY2012 Final	FY2013 Final	FY2014 Final	FY2015 Final	FY2016 Budget	FY2016 YTD
Miscellaneous Local Revenue	14,170	21,823	18,137	18,115	18,226	19,018	22,629	20,000	15,449
<b>Revenue Totals</b>	<b>14,170</b>	<b>21,823</b>	<b>18,137</b>	<b>18,115</b>	<b>18,226</b>	<b>19,018</b>	<b>22,629</b>	<b>20,000</b>	<b>15,449</b>
Expenditures									
Title	FY2009 Final	FY2010 Final	FY2011 Final	FY2012 Final	FY2013 Final	FY2014 Final	FY2015 Final	FY2016 Budget	FY2016 YTD
Phone/Internet	2,427	2,626	5,320	5,745	5,947	0	0	0	0
Water/Sewage/Garbage	7,728	9,814	8,439	13,122	10,453	13,978	14,534	9,000	5,154
Security/Fire Alarm	360	360	360	360	360	450	480	360	360
Electricity	29,116	31,006	25,137	30,584	23,767	33,031	15,676	26,400	9,355
Heating Electricity	0	0	0	0	0	11,924	32,003	35,000	4,463
Heating Fuel	43,896	47,869	59,550	60,271	58,784	40,268	15,676	60,000	15,676
Property Insurance	15,355	14,432	14,710	13,548	14,048	13,976	16,171	16,980	16,800
Custodial*	N/A	26,859	0	0	0	0	0	0	0
Professional/Technical Services	24,900	50,550	81,600	91,900	95,400	99,368	102,350	100,837	51,931
Extra Duty Contract/Benefits	5,701	7,619	7,411	0	0	0	0	7,411	0
<b>Expenditure Totals</b>	<b>129,482</b>	<b>191,135</b>	<b>202,527</b>	<b>215,530</b>	<b>208,759</b>	<b>212,995</b>	<b>196,890</b>	<b>255,988</b>	<b>103,739</b>
Square Footage	33,790	33,790	33,790	33,790	33,790	33,790	33,790	33,790	33,790
Operating Cost/Sq Foot	3.83	5.66	5.99	6.38	6.18	6.30	5.83	7.58	1.70
<b>Net Income/(Loss)</b>	<b>(115,312)</b>	<b>(169,312)</b>	<b>(184,390)</b>	<b>(197,415)</b>	<b>(190,533)</b>	<b>(193,977)</b>	<b>(174,261)</b>	<b>(235,988)</b>	<b>(88,290)</b>
*For FY09 custodial was done on an "as needed" basis and the costs were not separated out from standard maintenance.									
FY10 a full time/District employed custodian was hired who worked about 75% of the year before the position was terminated, FY11 services were outsourced to Alaska Arts Southeast who is also contracted to handle event booking and general auditorium management.									

**Summary:**

Although there are costs involved to operate the PAC, there is hope that through increased involvement by FOPA there can be an increase in income to defray the costs. The PAC is very efficiently run, and provides a tangible benefit to every student in the district not only in their artist endeavors but also in their ability to learn academic content and achieve success in life.

**References:**

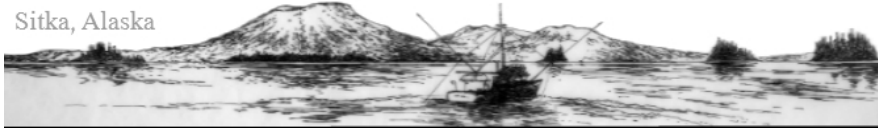
Collins, A. (2014). *How playing an instrument benefits your brain*. TED Ed – Lessons Worth Sharing. Accessed at <https://www.youtube.com/watch?v=R0JKCYZ8hng>.

Rich, B., Polin, J. L., and Marcus, S. J. (Eds.). (2003). *Acts of achievement: The role of performing arts centers in education*. Dana Press: New York, NY.

discipline referrals. Charging fees for student discipline infractions would be a fundamental shift in our philosophy.

Additionally, a school district's operating budget can only come from revenue provided by local, state, and federal sources, so any revenue created by charging students fees for violating rules could not become a revenue source for our district operating budget.





### **FY17 Budget Matrix Consideration**

**Request:** How will selling seats at the Performing Arts Center impact student achievement?

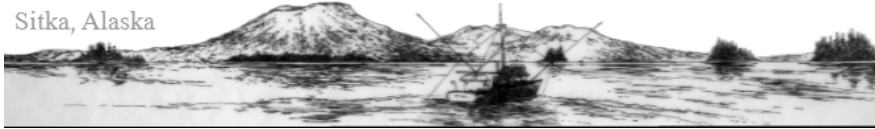
**Time to Compile Response:** 10 minutes

**Analysis:**

The Friends of the Performing Arts (FOPA) non-profit membership organization was created to support and provide oversight to the Sitka Performing Arts Center (PAC). To this day anyone can purchase a seat in the PAC by simply going to [sitkaschools.org](http://sitkaschools.org) > SPAC > Donate [<http://sitkaschools.org/domain/455>]. FOPA stands ready to sell seats and collect other types of donations that will support the PAC.

Selling seats will have little to no direct impact on student achievement; however, a renewed seat selling campaign could help to ensure that the PAC becomes cost-neutral for the school district thus ensuring uninterrupted access to this learning resource by our students. As noted in the analysis related to the impact on student achievement if the PAC were to close, there is a proven benefit to student learning when they participate in music and arts programs, and there is a positive impact on student learning when students have access to a performing arts center that is integrated into classroom activities.

Sitka, Alaska



sitkaschools.org

**Sitka School District**

### **FY17 Budget Matrix Consideration**

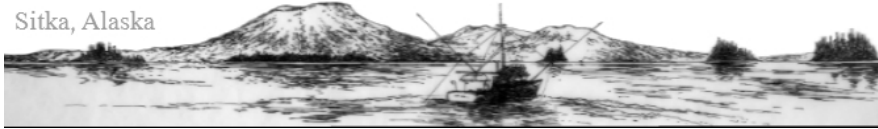
**Request:** How will the increase of user fees at the Performing Arts Center impact student achievement?

**Time to Compile Response:** 1 hour and 10 minutes

#### **Analysis:**

The Sitka Performing Arts Center (PAC) fee schedule was last updated in November of 2010. The PAC fee schedule is developed and managed by the Friends of the Performing Arts (FOPA). In reviewing the fee schedule compared to other local venues, we found that the PAC is already the highest of the three main venues in town. Each of the Sitka venues offer a unique appeal and targeted use; however, instead of raising fees FOPA may want to consider lowering fees to attract more income-generating shows. Additionally, we are comparable to other school districts we researched who have a performing arts center as part of a district resource.

An increase or decrease of PAC fees will have little to no impact on student achievement. Student or school use has highest priority for scheduling, and no fees are collected unless tickets are sold.



### **FY17 Budget Matrix Consideration**

**Request:** How will having students perform oil and lube changes for a fee impact student achievement?

**Time to Compile Response:** 50 minutes

#### **Analysis:**

Students who take an automotive repair class follow an established curriculum to learn how to perform tasks associated with the repair and maintenance of cars and motors. Adding in a process of performing random or steady oil and lube changes would negatively impact the sequence of learning activities, and consequently, it would need to be a separate class with experienced students able to focus on performing the job. Since the charging for oil and lube changes would not be integrated into an existing curriculum, we would need to employ the students who performed the tasks, and it would take additional staff (students and at least one adult) to schedule the work and interact with the customers.

Motor vehicle repair trade practices are regulated by Alaska Statutes 45.45.130 - 45.45.240, and are administered by the consumer protection section of the Alaska Department of Law. Having students perform work for pay would require the school district to follow an additional set of regulations that are unrelated to the education provided currently in our schools. Additionally, there would be a need for an increase in our liability insurance to cover this type of activity.

Could we start an entrepreneurial program where students are hired to run an oil and lube business out of our high school for a fee? Possibly yes; however, there has been no market analysis done to know whether or not this business would be successful and we know that there are several businesses in town that already offer this service. Additionally, a school district's operating budget can only come from revenue provided by local, state, and federal sources, so any revenue created from such a business could not become a revenue source for our district operating budget. That being said, if there is a need in town, it may still be an idea worth researching outside of our district operating budget needs.

Sitka School District  
 FY17 Budget Balancing Matrix  
 School Board 1st Budget Hearing - March 23, 2016

**FY17 Deficit** \$ **1,026,049**  
**Total Deficit** \$ **1,026,049**

Total SSD Budget Reserves as of Today	\$ 2,119,376
Min SSD Budget Reserves Needed	\$ 600,000
SSD Budget Reserves Available	\$ 1,519,376

Avg Administrator (includes benefits)	\$ 118,000
Avg Classified Employee (includes benefits)	\$ 80,000
Avg Certified Position (includes benefits)	\$ 100,000

Potential Revenue Sources	Value
Secure Rural Schools	\$ 225,000
City funding to the Cap*	\$ 669,087
Potential Revenue Cuts	Value
\$50 Dollar BSA Decrease to \$5880	(\$138,375)
5% decrease to FY16 BSA - \$5586	(\$952,020)
10% decrease to FY16 BSA - \$5292	(\$1,765,665)
Decrease to City Appropriation**	(\$200,000)
Decrease to City Appropriation	(\$1,000,000)

\*This amount changes if state funding changes

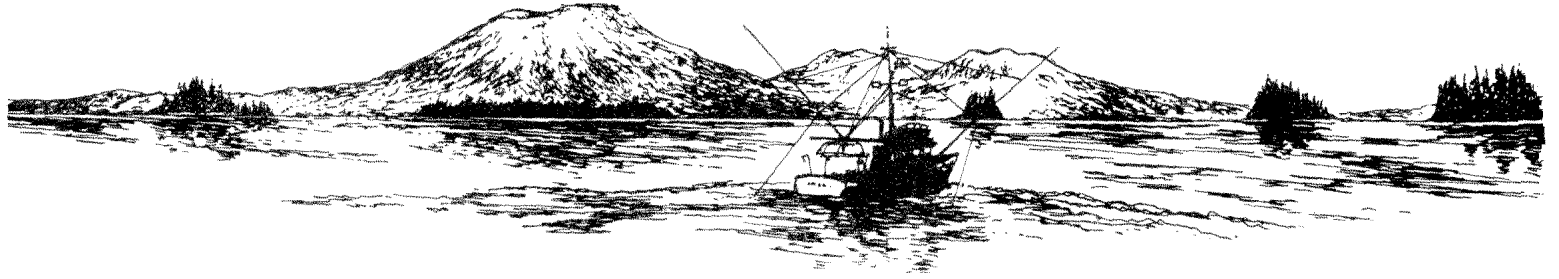
\*\*Citizen Task Force Recommendation

Variables	Version 1 - Best	Version 2	Version 3	Version 4	Version 5 - Worst
Revenues	\$50 Dollar BSA Decrease to \$5880				
	10% decrease to FY16 BSA - \$5292				
	5% decrease to FY16 BSA - \$5586				
	City funding to the Cap				
	Decrease to City Appropriation				
	Decrease to City Appropriation - CTF				
	Fund Balance				
	Increase PAC user fees				
	PAC Endowment				
	Secure Rural Schools				
	Selling PAC seats				
	Student Penalties				
	Student Tire/Lube shop				
	<b>Total</b>	\$ -			
<b>Amount Left to Cut</b>	\$ <b>1,026,049</b>	\$ <b>1,026,049</b>	\$ <b>1,026,049</b>	\$ <b>1,026,049</b>	\$ <b>1,026,049</b>

Variables	Version 1 - Best	Version 2	Version 3	Version 4	Version 5 - Worst
Expenditures	Decrease in custodial contract with student janitors				
	Online Teacher				
	PAC Closing				
	PAC Endowment				
	Reduction in Music or Arts teacher				
	Reduction of one district-wide position				
	Reduction to Travel 25%				
	Reduction to Travel 50%				
	Restoration of FY16 3 teaching positions				
	Teacher reduction due to class size				
	Ventures Reduction				
<b>Total Cuts</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Out of Balance</b>	\$ <b>(1,026,049)</b>	\$ <b>(1,026,049)</b>	\$ <b>(1,026,049)</b>	\$ <b>(1,026,049)</b>	\$ <b>(1,026,049)</b>

# SITKA SCHOOL DISTRICT

## PRELIMINARY FY2017 OPERATING BUDGET



### **Budget Work Session**

Work Session Held:  
District Office Board Room  
Wednesday, March 9<sup>th</sup> – 6pm to 10pm

**"Educating our Children to Realize their Potential and Contribute in a Connected Global Society"**

Sitka School District  
 FY17 Budget Balancing Matrix  
 School Board Worksession - March 9, 2016

**FY17 Deficit**                    \$        **1,014,682**  
**Total Deficit**                \$        **1,014,682**

Total SSD Budget Reserves as of Today	\$	2,119,376
Min SSD Budget Reserves Needed	\$	600,000
SSD Budget Reserves Available	\$	1,519,376

Avg Administrator (includes benefits)	\$	118,000
Avg Classified Employee (includes benefits)	\$	80,000
Avg Certified Position (includes benefits)	\$	100,000

Potential Revenue Sources	Value
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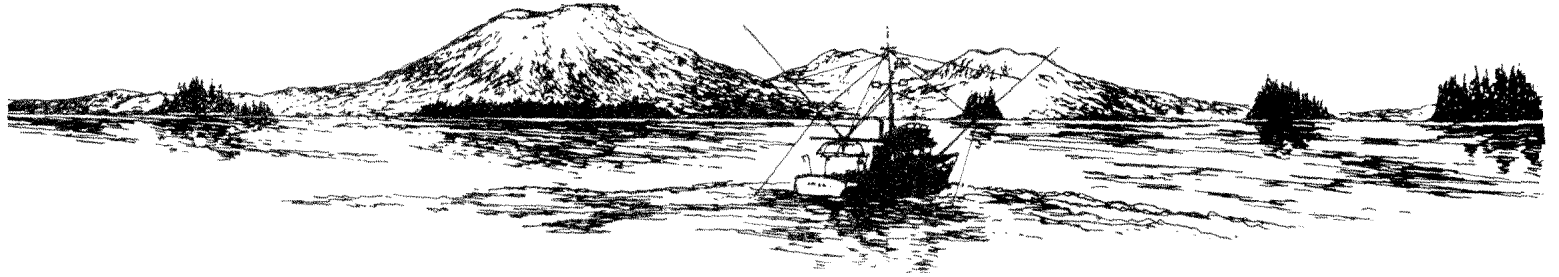
\*This amount changes if state funding changes

\*\*Citizen Task Force Recommendation

Variables		Version 1 - Best	Version 2	Version 3	Version 4	Version 5 - Worst
Revenues						
	<b>Total</b>	\$ -				
	<b>Amount Left to Cut</b>	\$ 1,014,682	\$ 1,014,682	\$ 1,014,682	\$ 1,014,682	\$ 1,014,682
Variables		Version 1 - Best	Version 2	Version 3	Version 4	Version 5 - Worst
Expenditures						
	<b>Total Cuts</b>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Out of Balance</b>	\$ (1,014,682)	\$ (1,014,682)	\$ 68 (1,014,682)	\$ (1,014,682)	\$ (1,014,682)

# SITKA SCHOOL DISTRICT

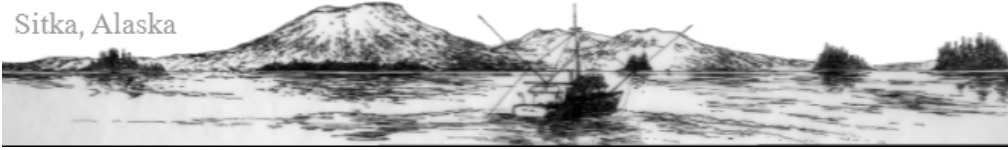
## PRELIMINARY FY2017 OPERATING BUDGET



### Community Hearing Summary

Hearing Held:  
Sitka High School Library  
Wednesday, March 2<sup>nd</sup> – 7:00 – 8:30PM

**"Educating our Children to Realize their Potential and Contribute in a Connected Global Society"**



**Community Budget Hearing  
March 2, 2016**

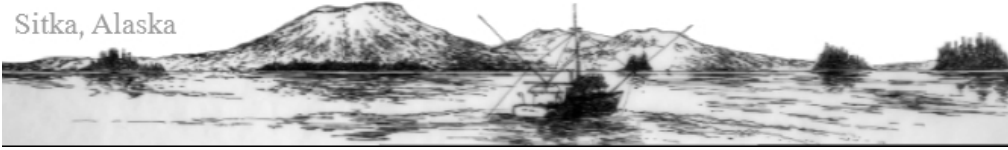
**Directions:**

1. As a table group, pick one of the School Board goals to focus on during your discussion
2. Review the programs and initiatives currently happening in the district for that School Board Goal
3. Brainstorm new ideas to achieve the School Board Goal
4. Prioritize your recommendations
5. Turn in this paper with your prioritized recommendations before you leave – Thank you!

<b>School Board Goals</b>	<b>Programs/Initiatives Currently Happening</b>
Work towards closing the achievement gap for students who qualify as low income	<ul style="list-style-type: none"> <li>• Woch.een Yei Jigaxtoonei Preschool Program</li> <li>• Social Emotional Learning (SEL) initiative and grant</li> <li>• Arts, Culture, and Technology (ACT) Standards and Curriculum</li> <li>• 21st Century Learning Centers</li> </ul>
Develop a 5 year strategic budget plan that will be updated annually	<ul style="list-style-type: none"> <li>• Strategic Plan Action Research Project: Will intentional discussions during the budget process lead to a collaborative environment focused on student achievement?</li> <li>• Budget meetings with staff at each school (January)</li> </ul>
Support all district staff to grow professionally	<ul style="list-style-type: none"> <li>• Strategic Plan Action Research Project: How would the study of supporting academic growth for low-income students' impact positive relationships with families?</li> <li>• Increase in inservice days this school year</li> </ul>
Develop a definition of the Sitka School District's measurement of student success and school completion including but not limited to graduation	<ul style="list-style-type: none"> <li>• Board Bylaw 9110 updated to hear quarterly from PHS students, as SHS student sits on School Board</li> <li>• Two school board members and superintendent meet with students during their Crew meetings</li> </ul>
Foster family engagement by researching and adopting models that support welcoming and academically sound schools	<ul style="list-style-type: none"> <li>• <i>Woch.een for Student Success</i> Tribal Council/School Board committee designed to foster family engagement</li> <li>• SEL grant includes facilitated discussions with families and staff</li> </ul>

**Other Ideas:**





**Community Budget Hearing  
March 2, 2016**

**Directions:**

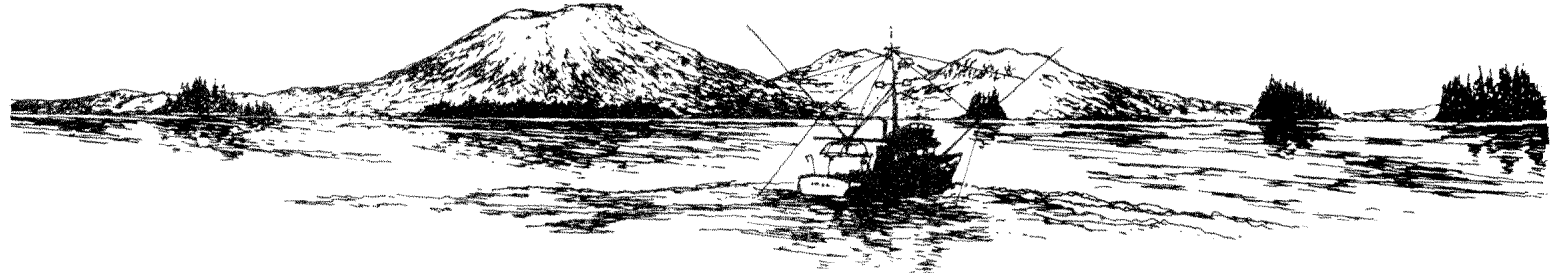
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Support all district staff to grow professionally	<ul style="list-style-type: none"> <li>• Strategic Plan Action Research Project: How would the study of supporting academic growth for low-income students' impact positive relationships with families?</li> <li>• Increase in inservice days this school year</li> </ul>
Develop a definition of the Sitka School District's measurement of student success and school completion including but not limited to graduation	<ul style="list-style-type: none"> <li>• Board Bylaw 9110 updated to hear quarterly from PHS students, as SHS student sits on School Board</li> <li>• Two school board members and superintendent meet with students during their Crew meetings</li> </ul>
Foster family engagement by researching and adopting models that support welcoming and academically sound schools	<ul style="list-style-type: none"> <li>• <i>Woch.een for Student Success</i> Tribal Council/School Board committee designed to foster family engagement</li> <li>• SEL grant includes facilitated discussions with families and staff</li> </ul>

**Other Ideas:**

# SITKA SCHOOL DISTRICT

## PRELIMINARY FY2017 OPERATING BUDGET



### **Community Budget Hearing**

Held at:  
Sitka High School Library  
Wednesday, March 2, 2016 at 7pm

#### **Upcoming Work Sessions and Hearing:**

**Raven Radio Call In**  
**March 7, 2016 at 6:30-8:00pm**

**Board Work Session**  
**District Office Board Room**  
**Wednesday, March 9 2016 at 6 – 8pm**

**First Budget Hearing**  
**Sitka High School Library**  
**Wednesday, March 23, 2016 at 7 – 9pm**

**"Educating our Children to Realize their Potential and Contribute in a Connected Global Society"**

Sitka School District  
 FY2017 Operating Fund  
 FY16 First Revision Budget vs FY17 Original Budget  
 Summary Page

Title	2016 1st Revision Budget		2017 Original Revision		
	1st Budget Revision	% Of Budget	Original Budget	% Of Budget	Difference From Revision
City/Borough Appropriation	6,283,762	30.64%	6,283,762	31.83%	0
Misc Local Revenue	30,000	0.15%	30,000	0.15%	0
E-Rate	147,360	0.72%	125,000	0.63%	-22,360
Quality Schools	44,952	0.22%	44,280	0.22%	-672
Foundation	13,339,372	65.05%	13,231,011	67.01%	-108,360
Impact Aid	30,000	0.15%	30,000	0.15%	0
Other Direct Fed. Rev (Secure Rural Schools)	309,942	1.51%	0	0.00%	-309,942
<b>Revenue Before FB Transfer</b>	<b>20,185,388</b>		<b>19,744,053</b>		<b>-441,335</b>
Transfer from Operating Fund Balance	321,766	1.57%	0	0.00%	-321,766
<b>Total Revenue and FB Transfer</b>	<b>20,507,154</b>		<b>19,744,053</b>		<b>-763,101</b>
<b>Expense</b>					
Salaries and Wages	11,570,480	54.16%	11,721,158	54.87%	150,678
Benefits	5,098,337	23.87%	5,849,173	27.38%	750,836
Maintenance	1,761,439	8.25%	1,770,575	8.29%	9,136
<i>Supplies</i>	137,000		137,000		0
<i>Utilities</i>	1,025,615		1,025,615		0
<i>Property Insurance</i>	136,473		143,297		6,824
<i>Custodial Contract</i>	462,351		464,663		2,312
Schools & Programs	757,194	3.54%	739,194	3.46%	-18,000
District Administration	579,231	2.71%	539,625	2.53%	-39,606
<i>Travel</i>	96,000		96,000		0
<i>Communications</i>	245,000		245,000		0
<i>Insurance and Bonding</i>	57,873		60,767		2,894
<i>Audit &amp; Legal Fees</i>	68,328		69,828		1,500
<i>Health Services</i>	7,805		7,805		0
<i>Districtwide Programming</i>	174,225		130,225		-44,000
<i>Indirect Costs</i>	-70,000		-70,000		0
Technology	384,480	1.80%	384,480	1.80%	0
Prof/Tech/Contract Services	177,200	0.83%	179,200	0.84%	2,000
School Board	58,100	0.27%	58,100	0.27%	0
Student Activities	120,693	0.56%	120,693	0.56%	0
Transfers	0	0.00%	0	0.00%	0
<b>Total Before On Behalf</b>	<b>20,507,154</b>		<b>21,362,198</b>		<b>855,043</b>
<b>Revenue (w/o tsfrs) vs. Expenditure</b>	<b>(0)</b>		<b>(1,618,145)</b>	<b>Revenue (w FB tsfr) vs. Expenditure</b>	
Final Total Fund Balance July 1, 2015	2,476,273		2,125,072	Final Total Fund Balance July 1, 2016	
Est. Total Fund Balance July 1, 2016	2,125,072		2,125,072	Est. Total Fund Balance July 1, 2017	
Non-Spendable Fund Balance	(5,696)		(5,696)	Non-Spendable Fund Balance	
<b>Unassigned Fund Balance</b>	<b>2,125,072</b>		<b>2,119,376</b>	<b>Unassigned Fund Balance</b>	
<i>On Behalf TRS &amp; PERS</i>	1,665,340		1,687,105	<i>On Behalf TRS &amp; PERS</i>	
<b>Final Expense Total</b>	<b>22,172,494</b>		<b>23,049,303</b>		

**SITKA SCHOOL DISTRICT  
FY2017 PRELIMINARY BUDGET  
ASSUMPTIONS**

**Revenue Elements include:**

- Full Time Enrollment decreases from 1305 to 1300
  - 36 Intensive Needs Students
  - 25 Correspondence Students
  - 8 Raven's Way Students
  
- The Foundation formula:
  - BSA = Increases to \$5,930
  - ISER Multiplier = Remains at 1.195
  
- The annual City and Borough appropriation remains flat - \$6,717,521
  - Operational Funding 6,283,762
  - Pool Operations 44,529
  - Pool Utilities 77,147
  - Community Schools Janitorial 29,067
  - Community Schools Appropriation 150,796
  - Student Activity Travel/Intramural 132,220
  
- Secure Rural Schools funding is reduced to zero anticipating it will not be reauthorized
  
- Erate is reduced to \$125,000 due to Erate Modernization order reducing support for telecommunications
  
- Miscellaneous Revenue increases to \$30,000, and Impact Aid Revenue remains at \$30,000

**Expense Elements include:**

- 3.5 paraprofessional positions reduced to offset the estimated reduction in intensive needs students. All other current Full Time Employee levels remain unchanged as compared to the FY2016 First Revision
  
- Salaries and wages have been moved up in regards to steps, but the district is still in negotiations with both unions.
  
- Benefits:
  - Health Insurance premiums came in with 24.53% estimation increase.
  - TRS (12.56%), PERS (22%), FICA (1.45%), SBS (6.13%)
  - Workmen's Compensation (30%) increased by 15%
  
- Property/Liability/D&O Insurances are increased by 5%
  
- Utilities:
  - Heating Fuel, Electricity, Water/Sewage/Garbage, Communications, and Other Utilities are equal to the FY2016 First Revision
  
- School budget were unchanged compared to FY2016 First Budget Revision
- Department budgets were changed due to upcoming initiatives such as Strategic Planning & BMS DYP
  
- Custodial contract increases by 0.5% for CPI (Consumer Price Index)
  
- Indirect Cost Rate will be at 3.72%

Explanation of the revenue categories as presented in the budget:

State Funding

**Foundation** – The formula appropriation of State funding for school districts based on enrollment

**Quality Schools Grant** – State funds, based on enrollment, to be used for professional development

Local Funding

**Borough Appropriation** – Local support from the City and Borough for education

**Miscellaneous Local Revenue** – Refunds from previous years, COBRA insurance payments, restitution payments, reconciliation adjustments, other local revenue

**E Rate Revenue** – The discounted refund of telecommunications and internet access fees

Federal Funding

**Title VIII Impact Aid** – Federal Impact Aid paid to districts for the impact that Federal property has on local property tax of the community

**Secure Rural Schools** – Federal funds to communities to support schools and roads

Fund Balance

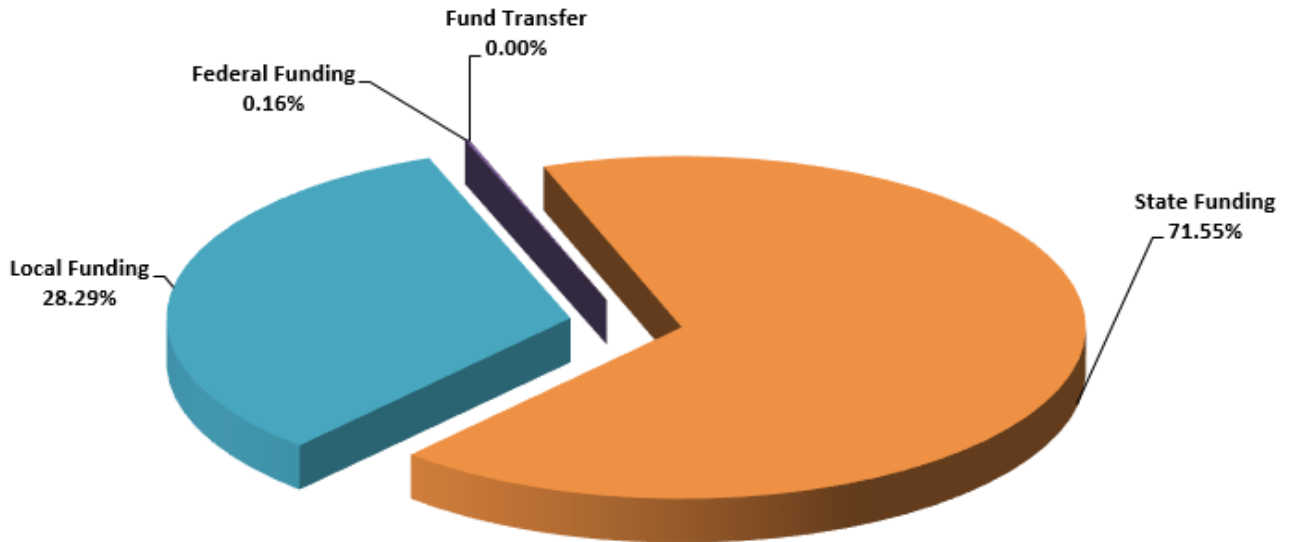
**Fund Transfers** – Operating Account Fund Balance funds the Board has approved in advance to be used to balance the budget

**SITKA SCHOOL DISTRICT  
OPERATING BUDGET  
2010-2015 Actuals, 2016 Revised  
2017 Projected**

**Revenues**

	2010 Actual Revenue	2011 Actual Revenue	2012 Actual Revenue	2013 Actual Revenue	2014 Actual Revenue	2015 Actual Revenue	2016 Projected Revenue	2017 Projected Revenue
<b>Students (Foundation Count)</b>	1,309	1,291	1,306	1,313	1,338	1,314	1,305	<b>1,300</b>
<b>State Funding</b>								
Foundation	10,491,138	11,165,994	12,043,983	13,184,663	13,339,742	13,690,560	13,339,372	13,231,011
Quality Schools Grant	40,477	41,727	43,879	45,780	46,399	46,049	44,952	44,280
SB 160 Allocation	0	0	0	287,811	0	0	0	0
HB 108 Allocation	0	0	225,269	0	0	0	0	0
SB 18 Allocation	0	0	0	0	245,129	0	0	0
HB 266 Allocation	0	0	0	0	291,821	0	0	0
HB 278 Allocation	0	0	0	0	0	491,207	0	0
Other State Resources	0	0	0	0	4,641	7,639	0	0
<b>Total State Funding</b>	<b>10,531,615</b>	<b>11,207,721</b>	<b>12,313,131</b>	<b>13,518,254</b>	<b>13,927,732</b>	<b>14,235,455</b>	<b>13,384,324</b>	<b>13,275,291</b>
<b>Local Funding</b>								
Borough Appropriation	5,439,582	5,138,459	5,026,975	4,765,758	5,093,762	5,283,762	6,283,762	6,283,762
Misc Local Revenue	19,250	23,824	25,349	33,496	30,484	30,414	30,000	30,000
E-Rate Revenue	115,663	81,076	150,940	143,653	126,751	187,810	147,360	125,000
<b>Total Local Funding</b>	<b>5,574,495</b>	<b>5,243,359</b>	<b>5,203,264</b>	<b>4,942,907</b>	<b>5,250,997</b>	<b>5,501,986</b>	<b>6,461,122</b>	<b>6,438,762</b>
<b>Federal Funding</b>								
Impact Aid	29,873	36,925	36,028	22,791	16,775	30,000	30,000	30,000
Secure Rural Schools	728,800	575,457	536,675	488,322	400,254	376,041	309,942	0
<b>Total Federal Funding</b>	<b>758,673</b>	<b>612,382</b>	<b>572,703</b>	<b>511,113</b>	<b>417,029</b>	<b>406,041</b>	<b>339,942</b>	<b>30,000</b>
<b>Total Revenues</b>	<b>16,864,783</b>	<b>17,063,462</b>	<b>18,089,098</b>	<b>18,972,274</b>	<b>19,595,758</b>	<b>20,143,482</b>	<b>20,185,388</b>	<b>19,744,053</b>
<b>Fund Transfers</b>	<b>87,000</b>	<b>31,498</b>	<b>25,369</b>	<b>81,000</b>	<b>-53,408</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues and Transfers</b>	<b>16,951,783</b>	<b>17,094,960</b>	<b>18,114,467</b>	<b>19,053,274</b>	<b>19,542,350</b>	<b>20,143,482</b>	<b>20,185,388</b>	<b>19,744,053</b>
<b>Fund Balance - End of Year</b>	<b>1,362,476</b>	<b>1,387,845</b>	<b>1,729,732</b>	<b>1,602,960</b>	<b>1,967,658</b>	<b>2,476,273</b>	<b>1,797,610</b>	<b>2,119,376</b>

**Revenues**



Explanation of the employee expense categories as presented in the budget:

Teachers' and Coaches' Salaries

**Teachers Salaries** – Salaries and extra duty contracts for all non-administrative, certified staff (Teachers, Special Education Teachers, Librarians, Counselors, Therapists, etc)

**Coaching Contracts** – Extra duty contracts paid to activities coaches

Administrators' Salaries

**Superintendent & Asst Superintendent** – Salaries for the Superintendent and Assistant Superintendent

**Certified Administrators** – Salaries for the Special Education Director, School Principals, and Assistant Principals

**Non-Certified Administrators** – Salaries for the Business Manager, Maintenance Director, Information Technology Director, and Cultural Program Director

Classified Staff Wages

**Accounting & Secretarial** – Wages for the Accounting, Secretarial and other Support staff

**Paraprofessionals** – Wages for Paraprofessionals

**Maintenance** – Wages for Maintenance staff

Benefits

**Health Insurance and Physicals** – The District's portion of health insurance charges and reimbursements to employees for mandatory physicals

**TRS/PERS/SBS/FICA** – The District's portion for retirement and taxes; TRS (12.56%), PERS (22%), SBS (6.13%), and FICAMED (1.45%)

**Workers Compensation** – Premiums paid for Workers Compensation insurance

**Unemployment Insurance** – Premiums paid for unemployment insurance

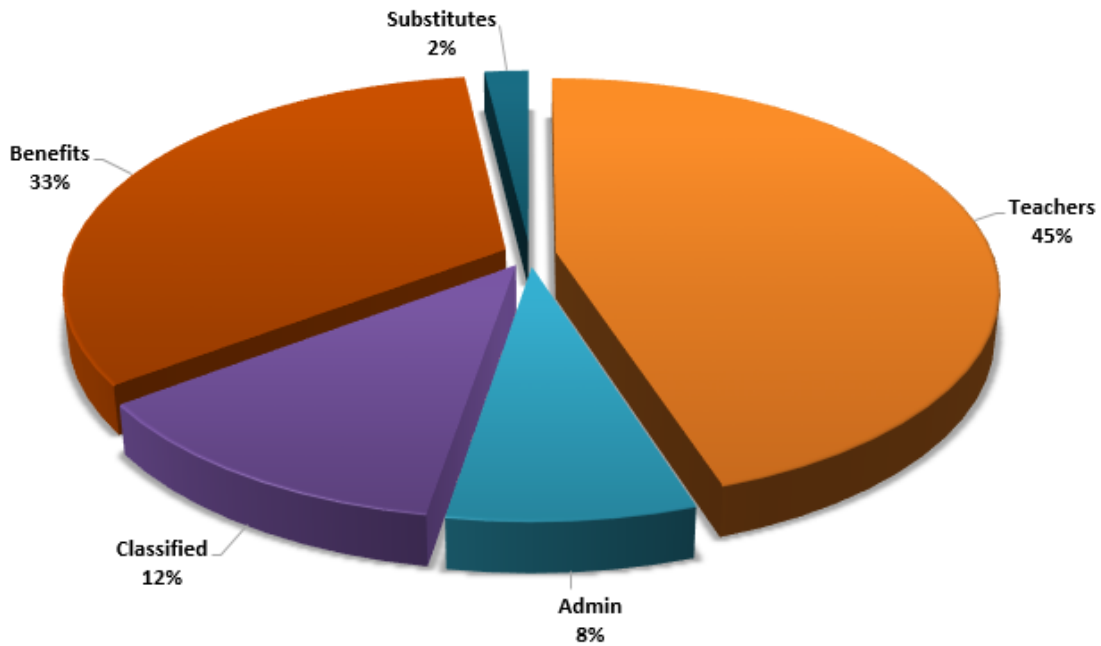
Substitutes – Wages paid to all certified and non-certified substitutes

Salary Adjustments – Money set aside for certified employee lane changes and end of year leave buyouts

**SITKA SCHOOL DISTRICT  
OPERATING BUDGET  
2010-2015 Actuals, 2016 Revised  
2017 Projected**

**Employee Expenditures**

	2010 Actual Expense	2011 Actual Expense	2012 Actual Expense	2013 Actual Expense	2014 Actual Expense	2015 Actual Expense	2016 First Revision	2017 Projected Expense
<b>Teachers' And Coaches' Salaries</b>								
Teachers	6,880,437	6,966,254	7,181,590	7,498,227	7,728,996	7,733,491	7,690,997	7,731,756
Coaching Contracts	113,807	107,489	105,840	112,998	115,474	159,066	98,540	98,540
<b>Total Teachers and Coaches</b>	<b>6,994,244</b>	<b>7,073,743</b>	<b>7,287,430</b>	<b>7,611,225</b>	<b>7,844,470</b>	<b>7,892,557</b>	<b>7,789,537</b>	<b>7,830,296</b>
<b>Administrators' Salaries</b>								
Superintendent & Asst Super	224,170	211,475	219,954	247,314	247,060	226,958	229,000	229,950
Certified Administrators	737,909	694,412	716,090	746,185	715,746	703,594	760,239	769,447
Non-Certified Administrators	217,154	283,863	281,390	325,056	296,539	325,309	336,587	339,441
<b>Total Administrators</b>	<b>1,179,233</b>	<b>1,189,750</b>	<b>1,217,434</b>	<b>1,318,555</b>	<b>1,259,345</b>	<b>1,255,861</b>	<b>1,325,826</b>	<b>1,338,838</b>
<b>Classified Staff Wages</b>								
Accounting & Secretarial	641,804	659,559	643,673	652,702	690,216	675,404	732,533	741,478
Paraprofessionals	721,572	717,707	882,176	961,401	1,043,277	1,136,720	1,154,590	1,162,621
Maintenance	231,733	216,818	223,067	227,324	249,743	227,879	231,494	236,425
<b>Total Classified Staff</b>	<b>1,595,109</b>	<b>1,594,084</b>	<b>1,748,916</b>	<b>1,841,427</b>	<b>1,983,236</b>	<b>2,040,003</b>	<b>2,118,617</b>	<b>2,140,525</b>
<b>Benefits</b>								
Health Insurance and Physicals	1,490,716	1,780,733	1,729,347	2,231,798	2,090,565	2,466,163	2,976,227	3,681,606
TRS/PERS/SBS/FICA	1,649,229	1,562,073	1,737,528	1,832,514	1,897,629	1,917,812	1,975,256	2,000,203
Workers Compensation Insurance	144,760	133,144	84,128	91,797	115,349	141,160	130,317	149,865
Unemployment Insurance and Other	16,887	15,700	22,621	31,019	16,382	16,517	16,538	17,500
<b>Total Benefits</b>	<b>3,301,592</b>	<b>3,491,650</b>	<b>3,573,624</b>	<b>4,187,128</b>	<b>4,119,925</b>	<b>4,541,652</b>	<b>5,098,337</b>	<b>5,849,173</b>
<b>Substitutes</b>	<b>350,007</b>	<b>386,191</b>	<b>332,483</b>	<b>368,077</b>	<b>414,431</b>	<b>308,922</b>	<b>336,500</b>	<b>336,500</b>
<b>Salary Adjustments</b>								<b>75,000</b>
<b>Total Employee Costs</b>	<b>13,420,185</b>	<b>13,735,418</b>	<b>14,159,887</b>	<b>15,326,412</b>	<b>15,621,407</b>	<b>16,038,994</b>	<b>16,668,817</b>	<b>17,570,331</b>





Explanation of the non-employee expense categories as presented in the budget:

School and Program Budgets

**Baranof, Keet Gooshi Heen, Blatchley, Sitka High, Pacific High** – Discretionary funds allocated to each school

**REACH** – Materials, curriculum, textbooks, and equipment for the District operated correspondence program

**Special Education** – Expenditures for contracted services, supplies, equipment, and travel for the District's regular special education program and the summer ESY program

**SHS Vocational Discretionary** – Funds allocated to the Sitka High School Vocational Education department for discretionary purchases

**Cultural Program Discretionary** – Funds allocated to the District cultural program for discretionary purchases

Maintenance

**Supplies** – Funds for general maintenance, services, supplies, gasoline, and equipment for the District

**Property Insurance** – Premiums paid for property insurance

**Utilities** – Electric, Heating Fuel and Heating Electric, Water/Sewage/Gas, and other utility services

**Custodial Contract** – Fees paid to NANA Corporation for contract custodial services

District Administration

**Travel/Professional Development** – Expenditures for District approved travel and Staff Professional Development

**Telephone/Communication** – Charges for communications including phones and network services

**Liability Insurance & Bonding** – Premiums for Directors and Officers and the Errors and Omissions policies

**Audit/Legal Fees** – General legal consultation fees and expenses associated with the annual audit

**Health Services** – Equipment and supplies for the District Nurse and charges associated with wellness plan

**Districtwide Programming and Supplies** – Fees for financial software support, postage, copier maintenance, professional association dues, testing supplies, etc required for general District operations

**Indirect Cost Rate Revenue** – Revenue generated by the Federal Programs Indirect Cost rate

- *Technically a revenue but the State requires that it is represented as a negative expense*

Technology – Services (anti-virus, firewall, etc), supplies, and equipment funds for technology

Professional/Technical Contract Services – Expenses for professional services used by the District.

Examples are: Cold Water Survival, OmniCorp (403b), Library Network (OCLC), First Aid training, Strategic Planning, Improvement Instruction, Schoolmaster/Schoolology fees

School Board – Expenses associated with the operations of the Board and Board Meetings

Examples are: Board travel expenses, fees for media services, advertising, and legal notices

Student Activities – These are District expenditures directed to sporting programs and athletic association membership fees, also included here are the charges for the auditorium management company

Transfers

**AmeriCorp** – Transfers to the Community Schools operated AmeriCorp program, none anticipated in FY2017

**Community Schools** – Transfers to the Community Schools Program, none anticipated in FY2017

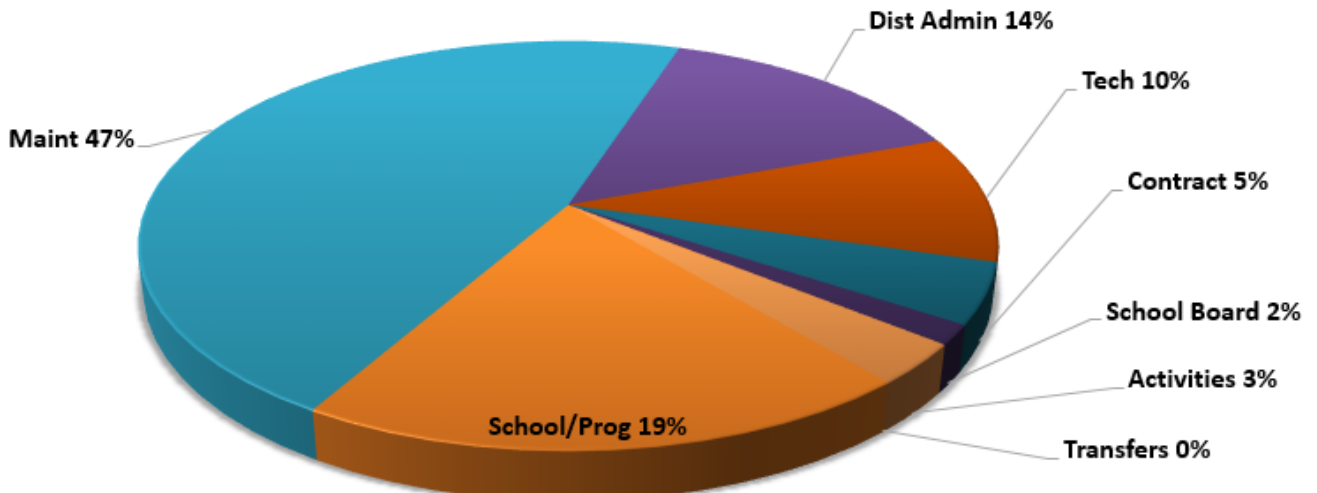
**Pool** – Transfers to operate and maintain the Blatchley pool, none anticipated in FY2017

**Ventures** – Transfers to the Community Schools operated before and after school latch key program, none anticipated in FY2017

**SITKA SCHOOL DISTRICT  
OPERATING BUDGET  
2010-2015 Actuals, 2016 Revised  
2017 Projected**

**Non-Employee Expenditures**

	2010 Actual Expense	2011 Actual Expense	2012 Actual Expense	2013 Actual Expense	2014 Actual Expense	2015 Actual Expense	2016 First Revision	2017 Projected Expense
<b>School/Program Budgets</b>								
Baranoff Elementary	57,640	48,309	47,849	51,335	43,837	45,886	48,385	46,385
Keet Gooshi Heen Elementary	80,680	75,099	83,447	73,116	72,630	80,952	76,360	76,360
Blatchley Middle School	133,837	105,611	88,947	61,028	70,315	62,795	71,545	69,545
Sitka High School	138,881	94,878	96,070	93,952	82,435	92,162	84,670	82,670
Pacific High School	16,535	16,693	10,167	11,523	8,006	8,446	14,582	12,582
REACH	48,632	83,768	50,970	68,579	68,266	61,580	57,310	57,310
Special Education	305,102	260,440	356,652	304,745	303,382	287,384	311,992	311,992
Library Discretionary	14,606	0	0	0	0	0	0	0
SHS Vocational Discretionary	0	0	0	38,718	34,338	39,315	50,000	40,000
Cultural Program Discretionary	0	0	8,126	0	16,065	41,932	42,350	42,350
<b>Total School/Program</b>	<b>795,913</b>	<b>684,798</b>	<b>742,228</b>	<b>702,996</b>	<b>699,274</b>	<b>720,452</b>	<b>757,194</b>	<b>739,194</b>
<b>Maintenance Expense</b>								
Supplies	217,518	132,347	130,408	140,273	146,668	125,286	137,000	137,000
Property Insurance	127,880	128,849	120,600	120,867	130,326	139,579	136,473	143,297
Utilities	849,634	901,441	997,099	958,578	962,143	894,579	1,025,615	1,025,615
Custodial Contract	340,123	356,355	360,646	418,799	434,893	399,919	462,351	464,663
<b>Total Maintenance</b>	<b>1,535,155</b>	<b>1,518,992</b>	<b>1,608,753</b>	<b>1,638,517</b>	<b>1,674,030</b>	<b>1,559,363</b>	<b>1,761,439</b>	<b>1,770,575</b>
<b>District Administration</b>								
Travel/Professional Development	27,464	26,011	36,386	85,162	38,367	84,395	96,000	96,000
Telephone/Communication/Fiber	139,184	200,257	222,451	210,370	267,764	272,251	245,000	245,000
Liability Insurance & Bonding	38,220	40,159	44,166	31,848	52,303	58,471	57,873	60,767
Audit/Legal Fees	36,468	47,890	69,694	57,871	102,861	31,538	68,328	69,828
Health Services	3,909	2,488	1,927	961	3,121	4,002	7,805	7,805
Districtwide Programming/Supplies	101,065	104,776	144,546	156,198	127,704	135,876	174,225	130,225
Indirect Cost Rate Revenue	-41,613	-60,996	-64,175	-79,726	-81,401	-85,619	-70,000	-70,000
<b>Total District Administration</b>	<b>304,697</b>	<b>360,585</b>	<b>454,995</b>	<b>462,684</b>	<b>510,719</b>	<b>500,915</b>	<b>579,231</b>	<b>539,625</b>
<b>Technology</b>	<b>104,501</b>	<b>324,982</b>	<b>391,918</b>	<b>412,103</b>	<b>419,585</b>	<b>392,447</b>	<b>384,480</b>	<b>384,480</b>
<b>Prof/Tech/Contract Services</b>	<b>81,403</b>	<b>74,951</b>	<b>109,044</b>	<b>104,829</b>	<b>163,558</b>	<b>176,300</b>	<b>177,200</b>	<b>179,200</b>
<b>School Board</b>	<b>41,946</b>	<b>37,327</b>	<b>49,000</b>	<b>45,068</b>	<b>63,870</b>	<b>64,706</b>	<b>58,100</b>	<b>58,100</b>
<b>Student Activities</b>	<b>147,843</b>	<b>166,164</b>	<b>203,385</b>	<b>164,791</b>	<b>179,624</b>	<b>122,515</b>	<b>120,693</b>	<b>120,693</b>
<b>Transfers</b>								
SNEP	28,000	28,000	28,000	28,000	0	0	0	0
AmeriCorp	15,000	0	0	0	0	0	0	0
Community Schools	95,000	0	0	0	47,330	37,396	0	0
Pool	0	0	0	0	0	0	0	0
Ventures	82,705	103,953	0	0	43,852	33,332	0	0
SEACC	0	40,000	0	0	0	0	0	0
Hames	27,000	0	0	0	0	0	0	0
<b>Total Transfers</b>	<b>247,705</b>	<b>171,953</b>	<b>28,000</b>	<b>28,000</b>	<b>91,182</b>	<b>70,728</b>	<b>0</b>	<b>0</b>
<b>TOTAL NON-EMPLOYEE COSTS</b>	<b>3,259,163</b>	<b>3,339,752</b>	<b>3,587,323</b>	<b>3,558,988</b>	<b>3,801,842</b>	<b>3,106,511</b>	<b>3,838,337</b>	<b>3,791,866</b>



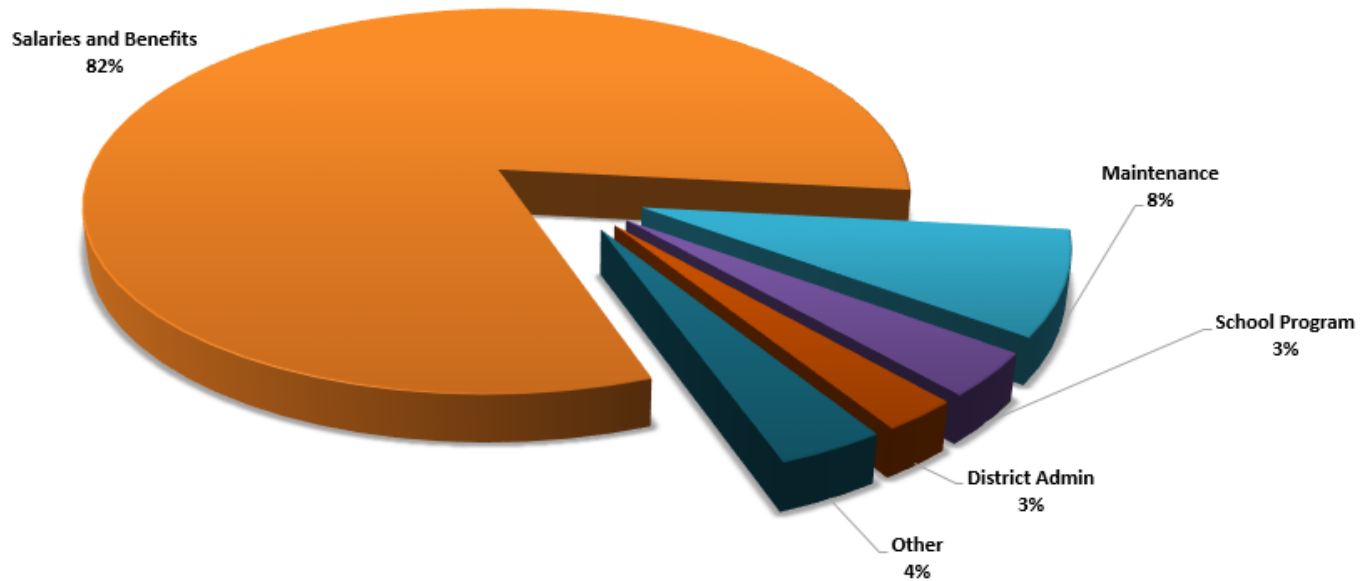
**SITKA SCHOOL DISTRICT  
FY2017 BUDGET SUMMARY & FY2011-2015 EXPENDITURE SUMMARY**

<b>Revenue</b>	<b>19,744,053</b>	
Employee Expenditures	17,570,331	
Non-Employee Expenditures	3,791,866	
<b>Total Expenditures</b>	<b>21,362,198</b>	
Difference	-1,618,145	
Board approved transfer from Fund Balance	0	
	<b>-1,618,145</b>	<b>Necessary expense reduction to balance budget</b>

**Unrestricted Fund Balance June 30, 2016 (est) 2,125,072**  
**Unrestricted Fund Balance June 30, 2017 (est) 2,119,376**

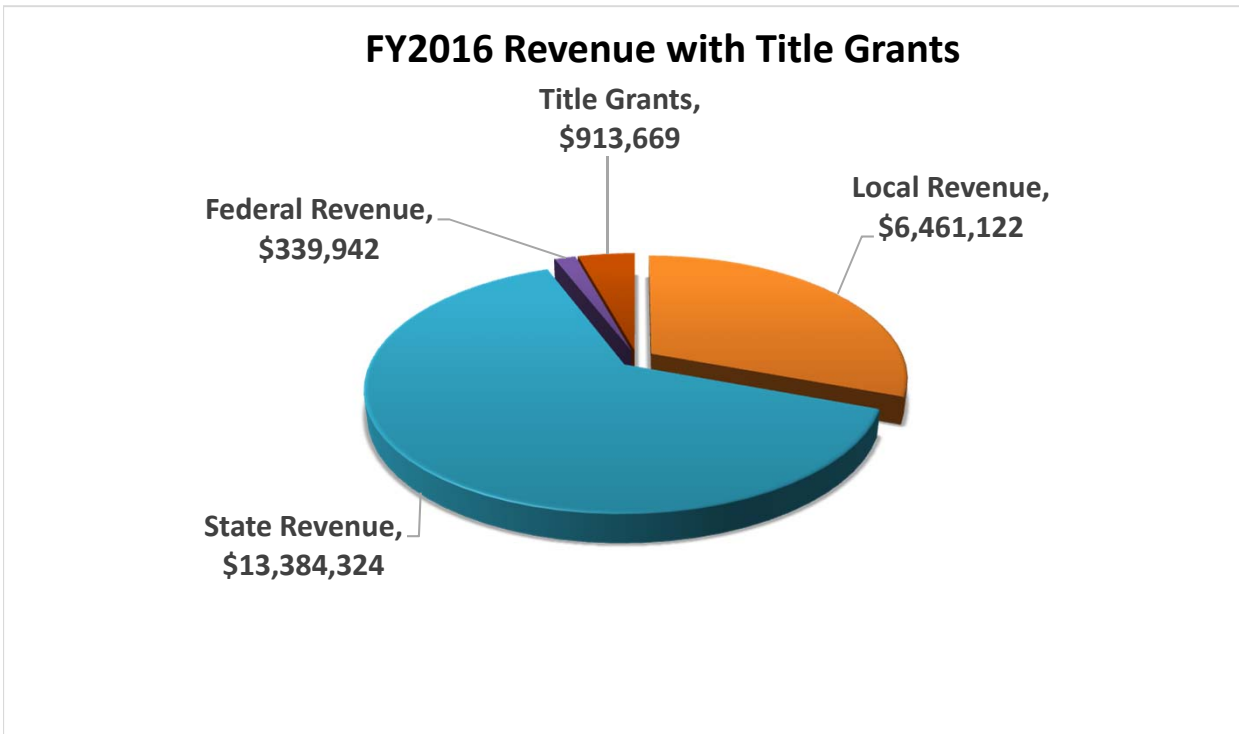
Expenditure	FY2017 Budgeted	% Of Total	FY2016 Revision	% Of Total	FY2015 Actual	% Of Total	FY2014 Actual	% Of Total	FY2013 Actual	% Of Total	FY2012 Actual	% Of Total	FY2011 Actual	% Of Total
Salaries and Benefits	17,570,331	82.25%	16,668,817	81.28%	16,095,333	81.69%	15,621,407	80.43%	15,326,412	81.15%	14,159,887	79.79%	13,735,418	80.44%
Maintenance	1,770,575	8.29%	1,761,439	8.59%	1,559,363	7.91%	1,674,030	8.62%	1,638,517	8.68%	1,608,753	9.06%	1,518,992	8.90%
School/Program	739,194	3.46%	757,194	3.69%	720,452	3.66%	699,274	3.60%	702,996	3.72%	742,228	4.18%	684,798	4.01%
District Administration	539,625	2.53%	579,231	2.82%	500,915	2.54%	510,719	2.63%	462,684	2.45%	454,995	2.56%	360,585	2.11%
Technology	384,480	1.80%	384,480	1.87%	392,447	1.99%	419,585	2.16%	412,103	2.18%	391,918	2.21%	324,982	1.90%
Prof/Tech/Contract Services	179,200	0.84%	177,200	0.86%	176,300	0.89%	163,558	0.84%	104,829	0.56%	109,044	0.61%	74,951	0.44%
School Board	58,100	0.27%	58,100	0.28%	64,706	0.33%	63,870	0.33%	45,068	0.24%	49,000	0.28%	37,327	0.22%
Student Activities	120,693	0.56%	120,693	0.59%	122,515	0.62%	179,624	0.92%	164,791	0.87%	203,385	1.15%	166,164	0.97%
Transfers Out	0	0.00%	0	0.00%	70,728	0.36%	91,182	0.47%	28,000	0.15%	28,000	0.16%	171,953	1.01%
	<b>21,362,198</b>	<b>100.00%</b>	<b>20,507,154</b>	<b>100.00%</b>	<b>19,702,759</b>	<b>100.00%</b>	<b>19,423,249</b>	<b>100.00%</b>	<b>18,885,400</b>	<b>100.00%</b>	<b>17,747,210</b>	<b>100.00%</b>	<b>17,075,170</b>	<b>100.00%</b>

**FY2017 Total Expenditures**



**Title Grants  
Awards and FTE Summary  
FY2016**

<b>Fund</b>	<b>Title</b>	<b>Full Time Employees</b>	<b>2016 Award</b>
258	Title I-A	2.59	373,161
260	Title VI-B	6.00	343,566
262	Preschool (619)	0.50	18,381
268	Title I-C (Migrant Education)	0.50	22,822
274	Carl Perkins	0.00	27,580
282	Title II-A (Classroom Reduction)	1.17	128,159
<b>Total Title Grants</b>		<b>10.76</b>	<b>913,669</b>

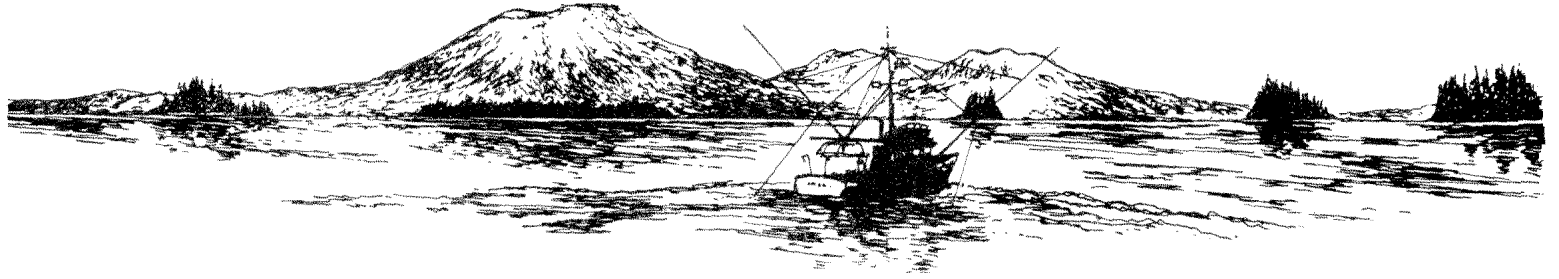


**Total 2016 Revenues (w/ Title Grants)**

**\$21,099,057**

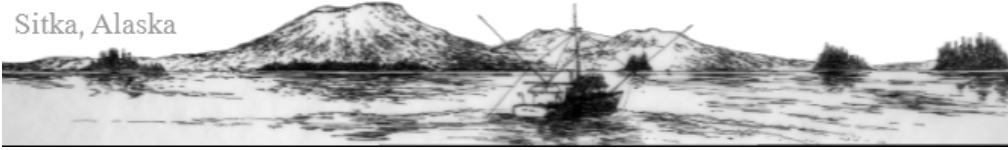
# SITKA SCHOOL DISTRICT

## PRELIMINARY FY2017 OPERATING BUDGET



### Staff Hearing Summary

Hearing Held:  
Multi-Purpose Room – Keet Gooshi Heen  
Wednesday, February 15, 2016 – 3:45PM to 5:00PM



**Staff Budget Hearing  
February 15, 2016**

**Directions:**

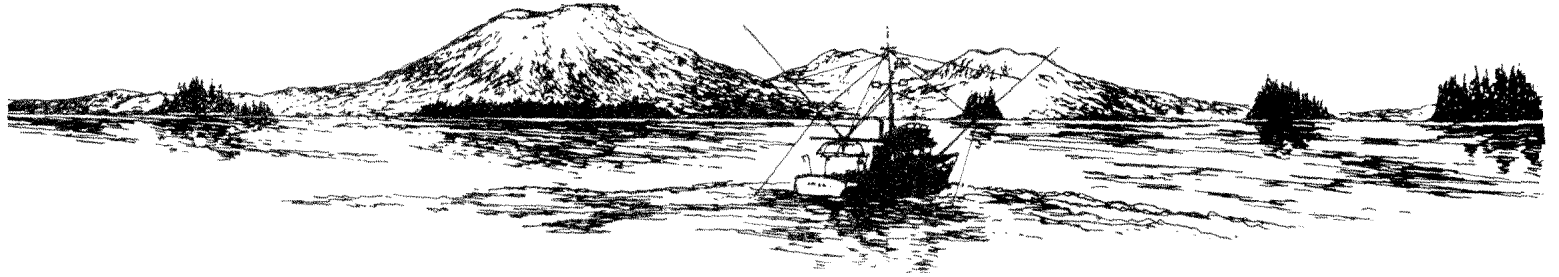
1. As a table group, pick one of the School Board goals to focus on during your discussion
2. Review the programs and initiatives currently happening in the district for that School Board Goal
3. Brainstorm new ideas to achieve the School Board Goal
4. Prioritize your recommendations
5. Turn in this paper with your prioritized recommendations before you leave – Thank you!

School Board Goals	Programs/Initiatives Currently Happening
Work towards closing the achievement gap for students who qualify as low income	<ul style="list-style-type: none"> <li>• Woch.een Yei Jigaxtoonei Preschool Program</li> <li>• Social Emotional Learning (SEL) initiative and grant</li> <li>• Arts, Culture, and Technology (ACT) Standards and Curriculum</li> <li>• 21st Century Learning Centers</li> </ul>
Develop a 5 year strategic budget plan that will be updated annually	<ul style="list-style-type: none"> <li>• Strategic Plan Action Research Project: Will intentional discussions during the budget process lead to a collaborative environment focused on student achievement?</li> <li>• Budget meetings with staff at each school (January)</li> </ul>
Support all district staff to grow professionally	<ul style="list-style-type: none"> <li>• Strategic Plan Action Research Project: How would the study of supporting academic growth for low-income students' impact positive relationships with families?</li> <li>• Increase in inservice days this school year</li> </ul>
Develop a definition of the Sitka School District's measurement of student success and school completion including but not limited to graduation	Board Bylaw 9110 updated to hear quarterly from PHS students, as SHS student sits on School Board. Currently 2 school board members and superintendent meet with students during Crew.
Foster family engagement by researching and adopting models that support welcoming and academically sound schools	<ul style="list-style-type: none"> <li>• <i>Woch.een for Student Success</i> Tribal Council/School Board committee designed to foster family engagement</li> <li>• SEL grant includes facilitated discussions with families and staff</li> </ul>

**Other Ideas:**

**SITKA SCHOOL DISTRICT**

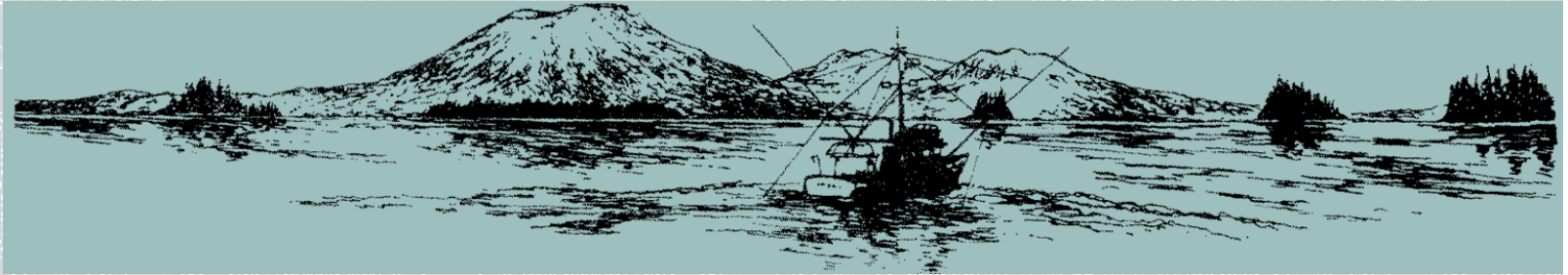
**PRELIMINARY FY2017 OPERATING BUDGET**



**Sitka School District & City and Borough of Sitka Work  
Session #1**

Work Session Held:  
Sitka High School Library  
Wednesday, February 10, 2016 – 6pm to 8pm

# Sitka School District



## FY2017 Preliminary Operating Budget





# **FY2017 Revenue Assumptions**

- **Enrollment decreases from 1305 to 1300 FTE**
- **Intensive students at 36**
- **BSA increases to \$5,930, \$50 increase**
- **Secure Rural Schools Funding is currently not being reauthorized**
- **City and Borough total funding will remain flat leaving the operations appropriation at the FY16 level of \$6,283,762**
- **ERate will be decreased \$125,000 due to phasing out of telecommunication**
- **Misc. Revenue will remain at \$30,000 and Impact Aid will remain at \$30,000**



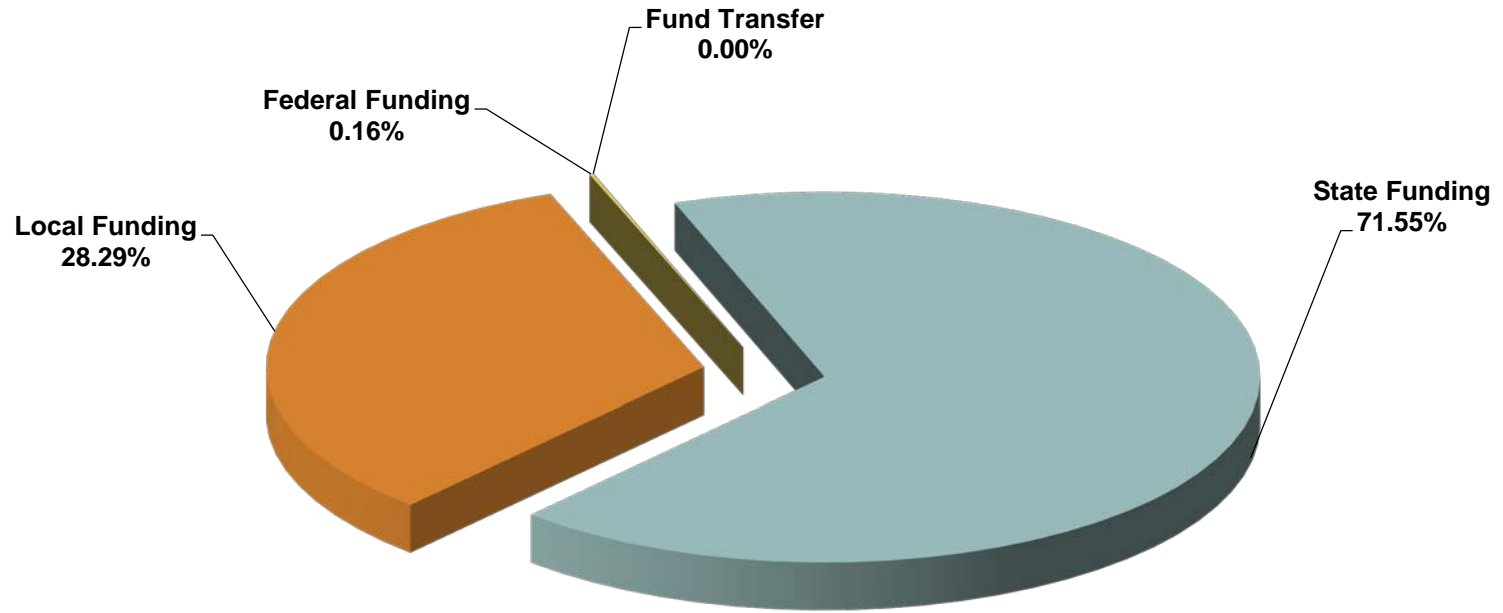
# 2013-2015 Actual, 2016 Budgeted, 2017 Projected Revenues

	2013 Actual	2014 Actual	2015 Actual	2016 Budgeted	<b><i>2017 Projected</i></b>
State Funding	13,518,254	13,927,732	14,235,455	13,384,324	<b><i>13,275,291</i></b>
Local Funding	4,942,907	5,250,997	5,501,986	6,461,122	<b><i>6,438,762</i></b>
Federal Funding	<u>511,113</u>	<u>417,029</u>	<u>406,041</u>	<u>339,942</u>	<b><i><u>30,000</u></i></b>
Total Revenue	18,972,274	19,595,758	20,143,482	20,185,388	<b><i>19,744,053</i></b>



# FY2017 Revenues

## Revenues



# FY2017 Expense Assumptions

- 3.5 Paraprofessionals reduced, all other Full Time Employees unchanged
- Salaries and wages are rolled up to FY2017 negotiated agreement levels
- Benefits
  - TRS, PERS, FICA/MED, SBS – remain unchanged
  - Worker's Comp increased by 15%
  - Health insurance currently has an estimated rate increase of 24.53% for FY2017
- Property/Liability/E&O Insurances increase by 5%
- Heating Fuel, Electricity, and all other utilities remain at FY2016 revised budget levels
- All discretionary budgets remain unchanged.
- Increase in Custodial Contract of 0.5%
- Indirect Cost Rate will decrease to 3.72%

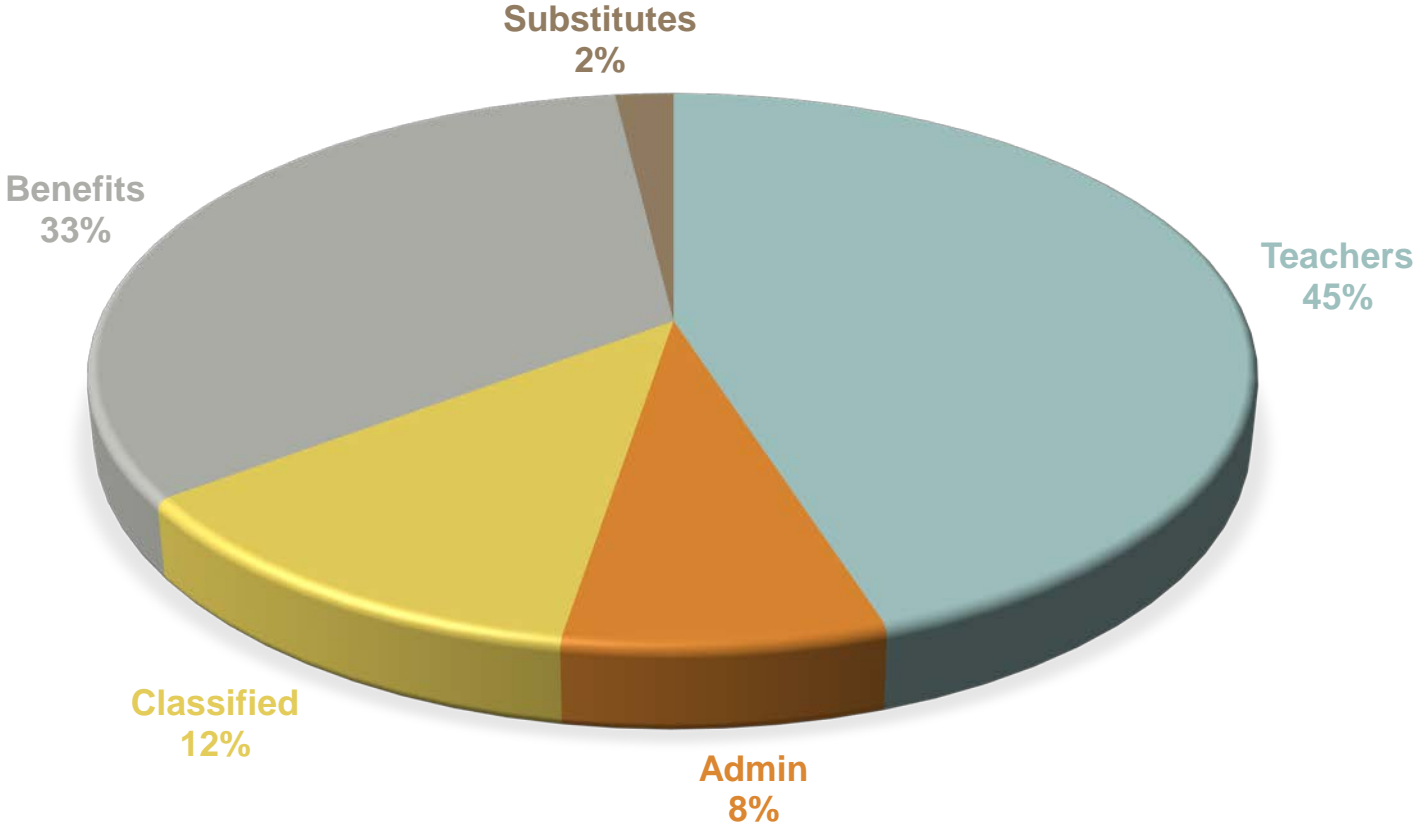


# 2013-2015 Actual, 2016 Budgeted, 2017 Projected Employee Expense

	2013 Actual	2014 Actual	2015 Actual	2016 Budgeted	2017 <i>Projected</i>
Teachers/ Coaches	7,611,225	7,844,470	7,892,557	7,789,537	<b>7,830,296</b>
Admin	1,318,555	1,259,345	1,255,861	1,325,826	<b>1,338,838</b>
Classified	1,841,427	1,983,236	2,040,003	2,118,617	<b>2,140,525</b>
Benefits	4,187,128	4,119,925	4,541,652	5,098,337	<b>5,849,173</b>
Substitutes	368,077	414,431	308,922	336,500	<b>336,500</b>
Salary Adj.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u><b>75,000</b></u>
Total Expense	15,326,412	15,621,407	16,038,994	16,668,817	<b>17,570,332</b>



# Employee Expenditures

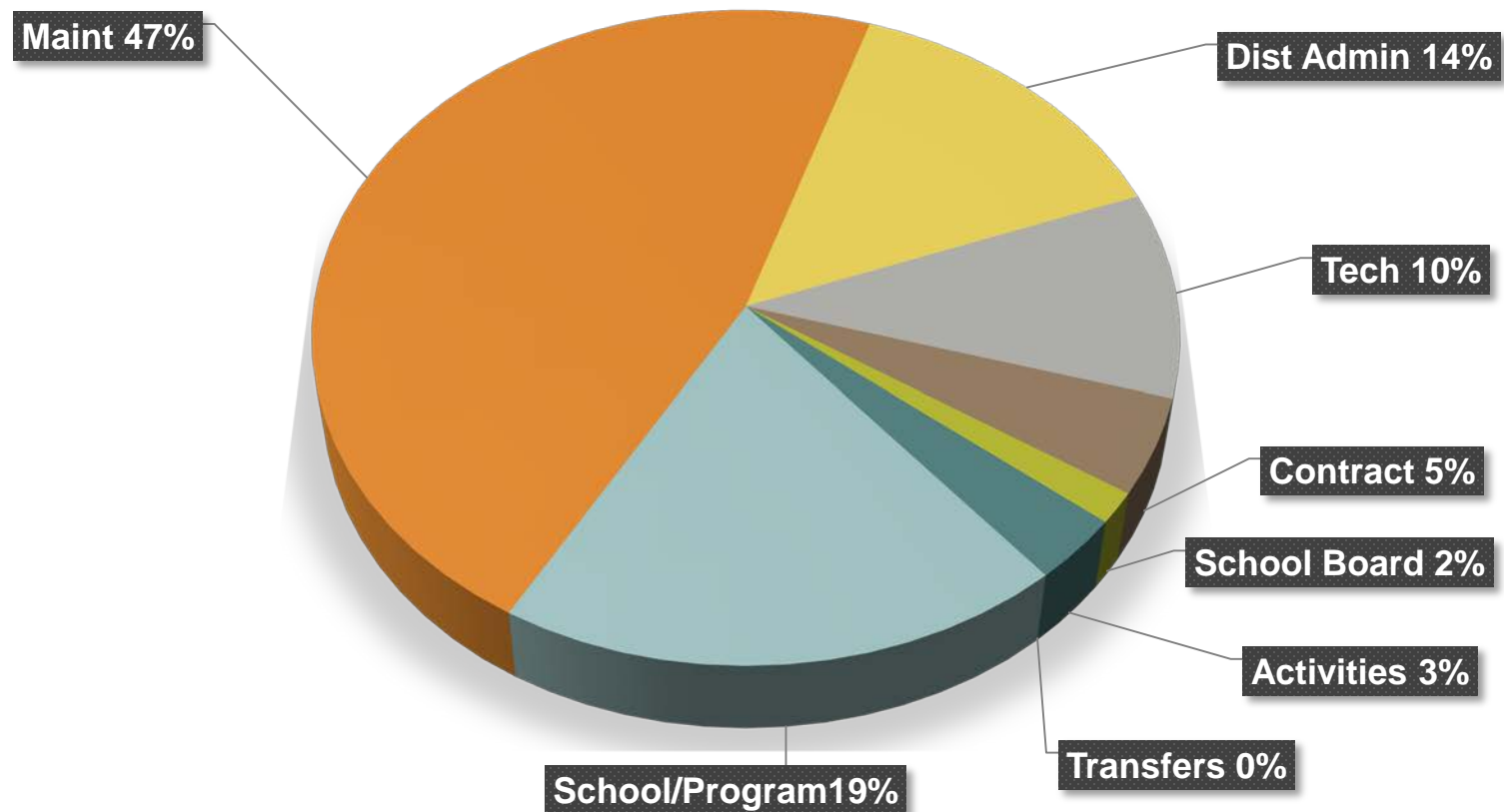


# 2013-2015 Actual, 2016 Budgeted, 2017 Projected Non Employee Expense

	2013 Actual	2014 Actual	2015 Actual	2016 Budgeted	<b>2017 Projected</b>
School/Program	702,996	699,274	720,452	757,194	<b>739,194</b>
Maintenance	1,638,517	1,674,030	1,599,363	1,761,439	<b>1,770,575</b>
Dist. Admin	462,684	510,719	500,915	579,231	<b>539,625</b>
Technology	412,103	419,585	419,585	427,200	<b>384,480</b>
Contract Svcs	104,829	163,558	176,300	177,200	<b>179,200</b>
School Board	45,068	63,870	64,706	58,100	<b>58,100</b>
Activities	164,791	179,624	122,515	120,693	<b>120,693</b>
Transfers	<u>28,000</u>	<u>91,182</u>	<u>70,728</u>	<u>0</u>	<u><b>0</b></u>
Total Non-Emp Expense	3,558,988	3,801,842	3,801,842	3,838,337	<b>3,791,867</b>

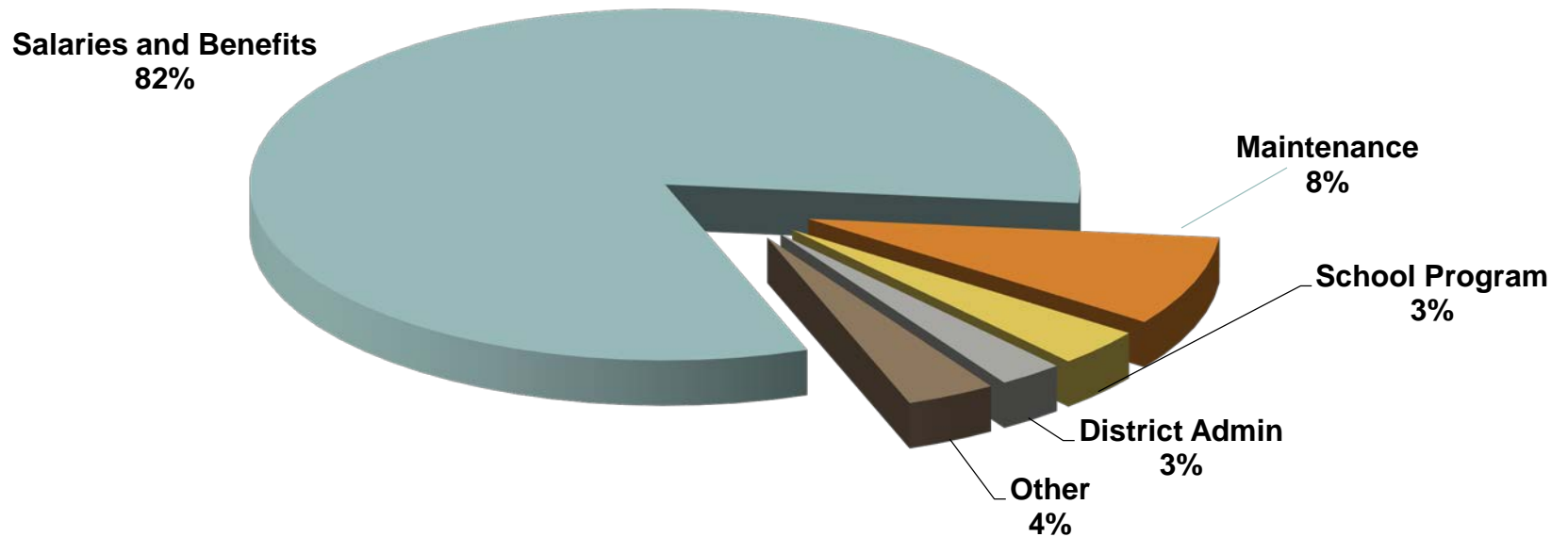


# Non-Employee Expenditures





# FY2017 Total Expenditures



# FY2017 Summary

Revenues	19,744,053
Employee Expenditures	17,570,331
Non-Employee Expenditures	<u>3,791,867</u>
Total Expenditures	<u>21,362,198</u>
Balance	(1,618,145)
Transfer from Fund Balance	<u>0</u>
<b>Required Expense Reduction</b>	<b>(1,618,145)</b>

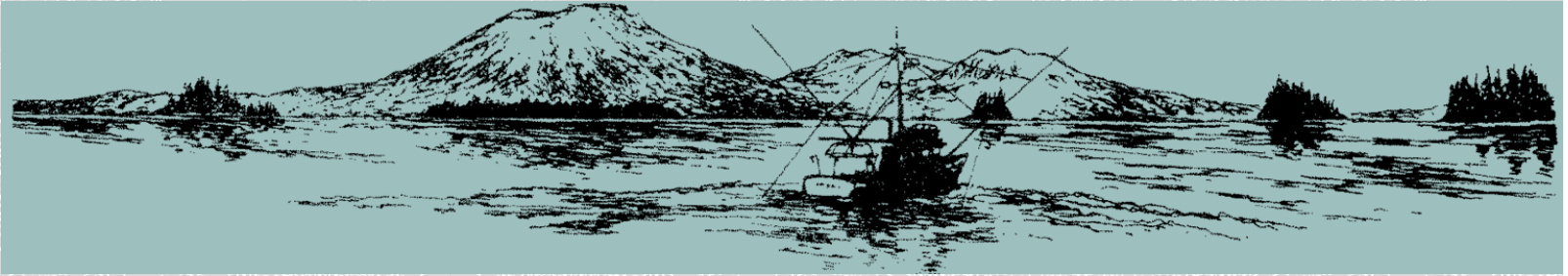


# Fund Balance

Est. Fund Balance June 30, 2016	2,125,072
Non-spendable Fund Balance	(5,696)
Board Approved Fund Balance	
Transfer	<u>(0)</u>
<b>Est. Fund Balance June 30, 2017</b>	<b>2,119,376</b>



# Budget Questions



# Community Engagement



# School Board Goal

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**Develop a 5 year strategic budget plan that will be updated annually.**

**Action Research Question:** Will intentional discussions during the budget process lead to a collaborative environment focused on student achievement?

- Protocol for discussions regarding the budget
- Focus group with staff and community involved to discuss collaborative environment/student achievement elements



# Intentional Conversations

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- To frame the discussion, groups of participants will select **one School Board Goal** upon which to focus their discussion
- After reviewing initiatives currently underway, each group will **brainstorm** ideas they have to achieve the goal
- **Prioritize** list if time



# #1: Work towards closing the achievement gap for students who qualify as low income

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- Woch.een Yei Jigaxtoonei Preschool Program
- Social Emotional Learning (SEL) initiative and grant
- Arts, Culture, and Technology (ACT) Standards and Curriculum
- 21st Century Learning Centers





# **#2: Develop a 5 year strategic budget plan that will be updated annually**

- Strategic Plan Action Research Project: Will intentional discussions during the budget process lead to a collaborative environment focused on student achievement?
- Budget meetings with staff at each school (January)



# #3: Support all district staff to grow professionally

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- Strategic Plan Action Research Project: How would the study of supporting academic growth for low-income students' impact positive relationships with families?
- Increase in inservice days this school year



## **#4: Develop a definition of the Sitka School District's measurement of student success and school completion including but not limited to graduation**

- Board Bylaw 9110 updated to hear quarterly from PHS students, as SHS student sits on School Board
- Two school board members and superintendent meet with students during their Crew meetings



# **#5: Foster family engagement by researching and adopting models that support welcoming and academically sound schools**

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- *Wooch.een for Student Success* Tribal Council/School Board committee designed to foster family engagement
- Social Emotional Learning grant includes facilitated discussions with families and staff



# Discussion Directions

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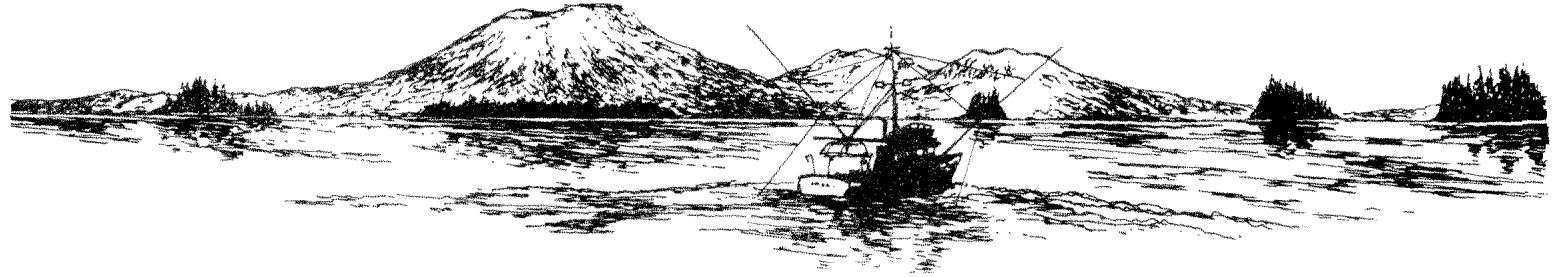
- As a table group, pick one of the School Board goals to focus on during your discussion
- Review the programs and initiatives currently happening in the district for that School Board Goal
- Brainstorm new ideas to achieve the School Board Goal
- Prioritize your recommendations
- Turn in your paper with your prioritized recommendations before you leave

**Thank you!**



# SITKA SCHOOL DISTRICT

## PRELIMINARY FY2017 OPERATING BUDGET



### Sitka School District & City and Borough of Sitka Work Session

Held at:  
Sitka High School Library  
Wednesday, February 10, 2016 from 6 – 8pm

#### Upcoming Work Sessions and Hearing:

**Staff Budget Hearing**  
Multi-Purpose Room, Keet Gooshi Heen Elementary  
Monday, February 15, 2016 at 3:45pm

**Community Budget Hearing**  
Sitka High School Library  
Wednesday, March 2, 2016 at 7pm

**Raven Radio Call In**  
March 7, 2016 at 6:30-8:00pm

**Board Work Session**  
District Office Board Room  
Wednesday, March 9 2016 at 6 – 8pm

Sitka School District  
 FY2017 Operating Fund  
 FY16 First Revision Budget vs FY17 Original Budget  
 Summary Page

Title	2016 1st Revision Budget		2017 Original Revision		
	1st Budget Revision	% Of Budget	Original Budget	% Of Budget	Difference From Revision
City/Borough Appropriation	6,283,762	30.64%	6,283,762	31.83%	0
Misc Local Revenue	30,000	0.15%	30,000	0.15%	0
E-Rate	147,360	0.72%	125,000	0.63%	-22,360
Quality Schools	44,952	0.22%	44,280	0.22%	-672
Foundation	13,339,372	65.05%	13,231,011	67.01%	-108,360
Impact Aid	30,000	0.15%	30,000	0.15%	0
Other Direct Fed. Rev (Secure Rural Schools)	309,942	1.51%	0	0.00%	-309,942
<b>Revenue Before FB Transfer</b>	<b>20,185,388</b>		<b>19,744,053</b>		<b>-441,335</b>
Transfer from Operating Fund Balance	321,766	1.57%	0	0.00%	-321,766
<b>Total Revenue and FB Transfer</b>	<b>20,507,154</b>		<b>19,744,053</b>		<b>-763,101</b>
<b>Expense</b>					
Salaries and Wages	11,570,480	54.16%	11,721,158	54.87%	150,678
Benefits	5,098,337	23.87%	5,849,173	27.38%	750,836
Maintenance	1,761,439	8.25%	1,770,575	8.29%	9,136
<i>Supplies</i>	137,000		137,000		0
<i>Utilities</i>	1,025,615		1,025,615		0
<i>Property Insurance</i>	136,473		143,297		6,824
<i>Custodial Contract</i>	462,351		464,663		2,312
Schools & Programs	757,194	3.54%	739,194	3.46%	-18,000
District Administration	579,231	2.71%	539,625	2.53%	-39,606
<i>Travel</i>	96,000		96,000		0
<i>Communications</i>	245,000		245,000		0
<i>Insurance and Bonding</i>	57,873		60,767		2,894
<i>Audit &amp; Legal Fees</i>	68,328		69,828		1,500
<i>Health Services</i>	7,805		7,805		0
<i>Districtwide Programming</i>	174,225		130,225		-44,000
<i>Indirect Costs</i>	-70,000		-70,000		0
Technology	384,480	1.80%	384,480	1.80%	0
Prof/Tech/Contract Services	177,200	0.83%	179,200	0.84%	2,000
School Board	58,100	0.27%	58,100	0.27%	0
Student Activities	120,693	0.56%	120,693	0.56%	0
Transfers	0	0.00%	0	0.00%	0
<b>Total Before On Behalf</b>	<b>20,507,154</b>		<b>21,362,198</b>		<b>855,043</b>
<b>Revenue (w/o tsfrs) vs. Expenditure</b>	<b>(0)</b>		<b>(1,618,145)</b>	<b>Revenue (w FB tsfr) vs. Expenditure</b>	
Final Total Fund Balance July 1, 2015	2,476,273		2,125,072	Final Total Fund Balance July 1, 2016	
Est. Total Fund Balance July 1, 2016	2,125,072		2,125,072	Est. Total Fund Balance July 1, 2017	
Non-Spendable Fund Balance	(5,696)		(5,696)	Non-Spendable Fund Balance	
<b>Unassigned Fund Balance</b>	<b>2,125,072</b>		<b>2,119,376</b>	<b>Unassigned Fund Balance</b>	
<i>On Behalf TRS &amp; PERS</i>	1,665,340		1,687,105	<i>On Behalf TRS &amp; PERS</i>	
<b>Final Expense Total</b>	<b>22,172,494</b>		<b>23,049,303</b>		

**SITKA SCHOOL DISTRICT  
FY2017 PRELIMINARY BUDGET  
ASSUMPTIONS**

**Revenue Elements include:**

- Full Time Enrollment decreases from 1305 to 1300
  - 36 Intensive Needs Students
  - 25 Correspondence Students
  - 8 Raven's Way Students
  
- The Foundation formula:
  - BSA = Increases to \$5,930
  - ISER Multiplier = Remains at 1.195
  
- The annual City and Borough appropriation remains flat - \$6,717,521
  - Operational Funding 6,283,762
  - Pool Operations 44,529
  - Pool Utilities 77,147
  - Community Schools Janitorial 29,067
  - Community Schools Appropriation 150,796
  - Student Activity Travel/Intramural 132,220
  
- Secure Rural Schools funding is reduced to zero anticipating it will not be reauthorized
  
- Erate is reduced to \$125,000 due to Erate Modernization order reducing support for telecommunications
  
- Miscellaneous Revenue increases to \$30,000, and Impact Aid Revenue remains at \$30,000

**Expense Elements include:**

- 3.5 paraprofessional positions reduced to offset the estimated reduction in intensive needs students. All other current Full Time Employee levels remain unchanged as compared to the FY2016 First Revision
  
- Salaries and wages have been moved up in regards to steps, but the district is still in negotiations with both unions.
  
- Benefits:
  - Health Insurance premiums came in with 24.53% estimation increase.
  - TRS (12.56%), PERS (22%), FICA (1.45%), SBS (6.13%)
  - Workmen's Compensation (30%) increased by 15%
  
- Property/Liability/D&O Insurances are increased by 5%
  
- Utilities:
  - Heating Fuel, Electricity, Water/Sewage/Garbage, Communications, and Other Utilities are equal to the FY2016 First Revision
  
- School budget were unchanged compared to FY2016 First Budget Revision
- Department budgets were changed due to upcoming initiatives such as Strategic Planning & BMS DYP
  
- Custodial contract increases by 0.5% for CPI (Consumer Price Index)
  
- Indirect Cost Rate will be at 3.72%



Explanation of the revenue categories as presented in the budget:

State Funding

**Foundation** – The formula appropriation of State funding for school districts based on enrollment

**Quality Schools Grant** – State funds, based on enrollment, to be used for professional development

Local Funding

**Borough Appropriation** – Local support from the City and Borough for education

**Miscellaneous Local Revenue** – Refunds from previous years, COBRA insurance payments, restitution payments, reconciliation adjustments, other local revenue

**E Rate Revenue** – The discounted refund of telecommunications and internet access fees

Federal Funding

**Title VIII Impact Aid** – Federal Impact Aid paid to districts for the impact that Federal property has on local property tax of the community

**Secure Rural Schools** – Federal funds to communities to support schools and roads

Fund Balance

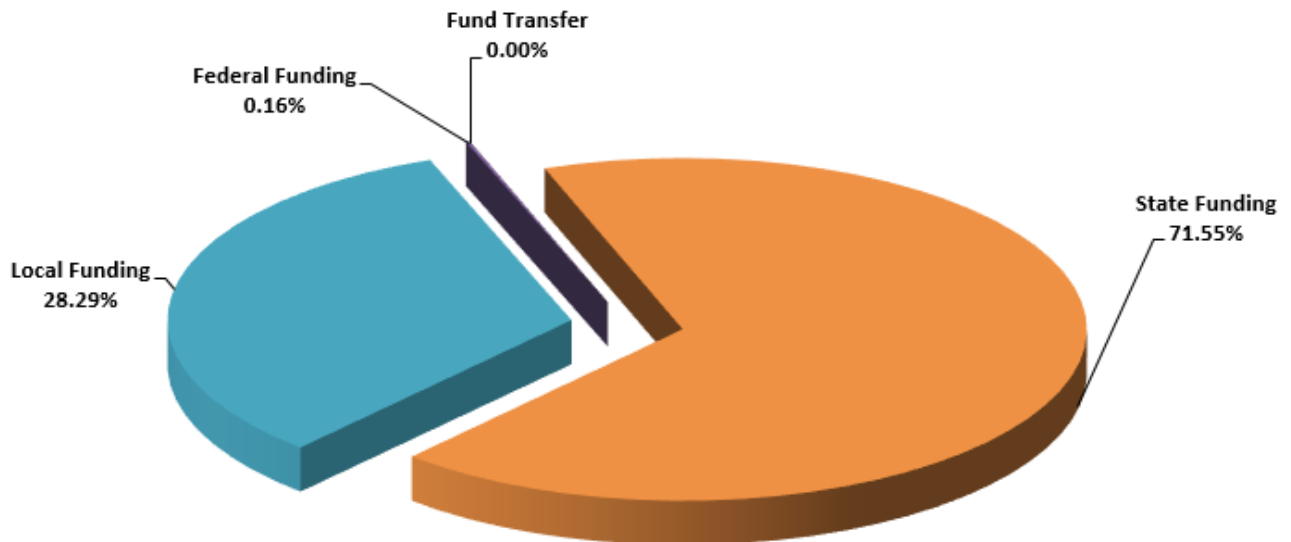
**Fund Transfers** – Operating Account Fund Balance funds the Board has approved in advance to be used to balance the budget

**SITKA SCHOOL DISTRICT  
OPERATING BUDGET  
2010-2015 Actuals, 2016 Revised  
2017 Projected**

**Revenues**

	2010 Actual Revenue	2011 Actual Revenue	2012 Actual Revenue	2013 Actual Revenue	2014 Actual Revenue	2015 Actual Revenue	2016 Projected Revenue	2017 Projected Revenue
<b>Students (Foundation Count)</b>	1,309	1,291	1,306	1,313	1,338	1,314	1,305	<b>1,300</b>
<b>State Funding</b>								
Foundation	10,491,138	11,165,994	12,043,983	13,184,663	13,339,742	13,690,560	13,339,372	13,231,011
Quality Schools Grant	40,477	41,727	43,879	45,780	46,399	46,049	44,952	44,280
SB 160 Allocation	0	0	0	287,811	0	0	0	0
HB 108 Allocation	0	0	225,269	0	0	0	0	0
SB 18 Allocation	0	0	0	0	245,129	0	0	0
HB 266 Allocation	0	0	0	0	291,821	0	0	0
HB 278 Allocation	0	0	0	0	0	491,207	0	0
Other State Resources	0	0	0	0	4,641	7,639	0	0
<b>Total State Funding</b>	<b>10,531,615</b>	<b>11,207,721</b>	<b>12,313,131</b>	<b>13,518,254</b>	<b>13,927,732</b>	<b>14,235,455</b>	<b>13,384,324</b>	<b>13,275,291</b>
<b>Local Funding</b>								
Borough Appropriation	5,439,582	5,138,459	5,026,975	4,765,758	5,093,762	5,283,762	6,283,762	6,283,762
Misc Local Revenue	19,250	23,824	25,349	33,496	30,484	30,414	30,000	30,000
E-Rate Revenue	115,663	81,076	150,940	143,653	126,751	187,810	147,360	125,000
<b>Total Local Funding</b>	<b>5,574,495</b>	<b>5,243,359</b>	<b>5,203,264</b>	<b>4,942,907</b>	<b>5,250,997</b>	<b>5,501,986</b>	<b>6,461,122</b>	<b>6,438,762</b>
<b>Federal Funding</b>								
Impact Aid	29,873	36,925	36,028	22,791	16,775	30,000	30,000	30,000
Secure Rural Schools	728,800	575,457	536,675	488,322	400,254	376,041	309,942	0
<b>Total Federal Funding</b>	<b>758,673</b>	<b>612,382</b>	<b>572,703</b>	<b>511,113</b>	<b>417,029</b>	<b>406,041</b>	<b>339,942</b>	<b>30,000</b>
<b>Total Revenues</b>	<b>16,864,783</b>	<b>17,063,462</b>	<b>18,089,098</b>	<b>18,972,274</b>	<b>19,595,758</b>	<b>20,143,482</b>	<b>20,185,388</b>	<b>19,744,053</b>
<b>Fund Transfers</b>	<b>87,000</b>	<b>31,498</b>	<b>25,369</b>	<b>81,000</b>	<b>-53,408</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues and Transfers</b>	<b>16,951,783</b>	<b>17,094,960</b>	<b>18,114,467</b>	<b>19,053,274</b>	<b>19,542,350</b>	<b>20,143,482</b>	<b>20,185,388</b>	<b>19,744,053</b>
<b>Fund Balance - End of Year</b>	<b>1,362,476</b>	<b>1,387,845</b>	<b>1,729,732</b>	<b>1,602,960</b>	<b>1,967,658</b>	<b>2,476,273</b>	<b>1,797,610</b>	<b>2,119,376</b>

**Revenues**



Explanation of the employee expense categories as presented in the budget:

Teachers' and Coaches' Salaries

**Teachers Salaries** – Salaries and extra duty contracts for all non-administrative, certified staff (Teachers, Special Education Teachers, Librarians, Counselors, Therapists, etc)

**Coaching Contracts** – Extra duty contracts paid to activities coaches

Administrators' Salaries

**Superintendent & Asst Superintendent** – Salaries for the Superintendent and Assistant Superintendent

**Certified Administrators** – Salaries for the Special Education Director, School Principals, and Assistant Principals

**Non-Certified Administrators** – Salaries for the Business Manager, Maintenance Director, Information Technology Director, and Cultural Program Director

Classified Staff Wages

**Accounting & Secretarial** – Wages for the Accounting, Secretarial and other Support staff

**Paraprofessionals** – Wages for Paraprofessionals

**Maintenance** – Wages for Maintenance staff

Benefits

**Health Insurance and Physicals** – The District's portion of health insurance charges and reimbursements to employees for mandatory physicals

**TRS/PERS/SBS/FICA** – The District's portion for retirement and taxes; TRS (12.56%), PERS (22%), SBS (6.13%), and FICAMED (1.45%)

**Workers Compensation** – Premiums paid for Workers Compensation insurance

**Unemployment Insurance** – Premiums paid for unemployment insurance

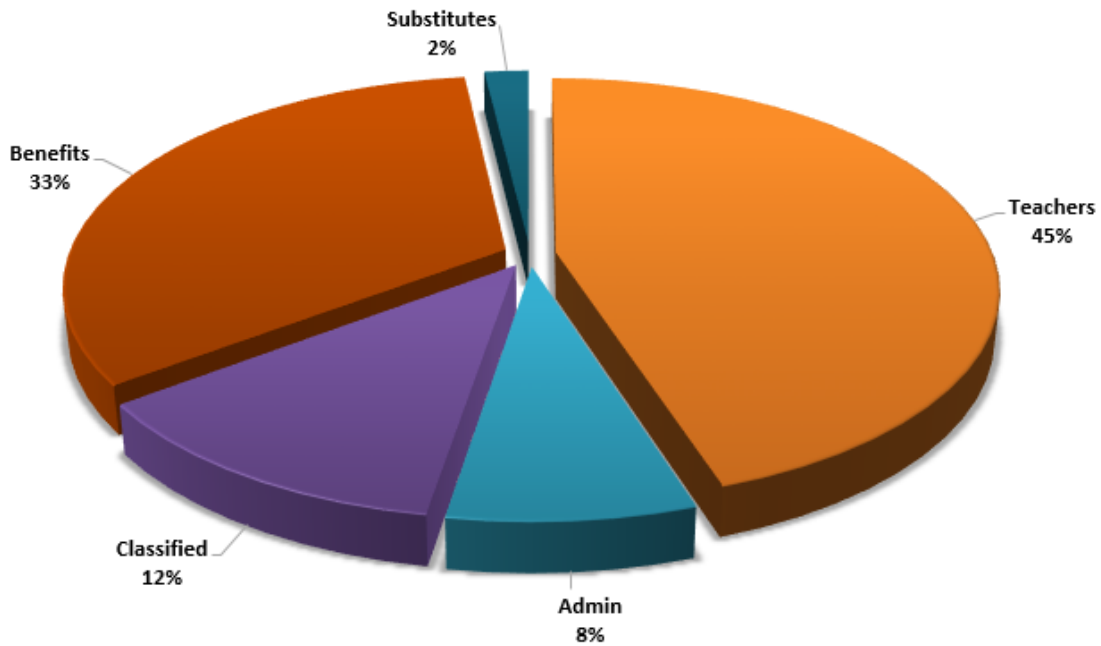
Substitutes – Wages paid to all certified and non-certified substitutes

Salary Adjustments – Money set aside for certified employee lane changes and end of year leave buyouts

**SITKA SCHOOL DISTRICT  
OPERATING BUDGET  
2010-2015 Actuals, 2016 Revised  
2017 Projected**

**Employee Expenditures**

	2010 Actual Expense	2011 Actual Expense	2012 Actual Expense	2013 Actual Expense	2014 Actual Expense	2015 Actual Expense	2016 First Revision	2017 Projected Expense
<b>Teachers' And Coaches' Salaries</b>								
Teachers	6,880,437	6,966,254	7,181,590	7,498,227	7,728,996	7,733,491	7,690,997	7,731,756
Coaching Contracts	113,807	107,489	105,840	112,998	115,474	159,066	98,540	98,540
<b>Total Teachers and Coaches</b>	<b>6,994,244</b>	<b>7,073,743</b>	<b>7,287,430</b>	<b>7,611,225</b>	<b>7,844,470</b>	<b>7,892,557</b>	<b>7,789,537</b>	<b>7,830,296</b>
<b>Administrators' Salaries</b>								
Superintendent & Asst Super	224,170	211,475	219,954	247,314	247,060	226,958	229,000	229,950
Certified Administrators	737,909	694,412	716,090	746,185	715,746	703,594	760,239	769,447
Non-Certified Administrators	217,154	283,863	281,390	325,056	296,539	325,309	336,587	339,441
<b>Total Administrators</b>	<b>1,179,233</b>	<b>1,189,750</b>	<b>1,217,434</b>	<b>1,318,555</b>	<b>1,259,345</b>	<b>1,255,861</b>	<b>1,325,826</b>	<b>1,338,838</b>
<b>Classified Staff Wages</b>								
Accounting & Secretarial	641,804	659,559	643,673	652,702	690,216	675,404	732,533	741,478
Paraprofessionals	721,572	717,707	882,176	961,401	1,043,277	1,136,720	1,154,590	1,162,621
Maintenance	231,733	216,818	223,067	227,324	249,743	227,879	231,494	236,425
<b>Total Classified Staff</b>	<b>1,595,109</b>	<b>1,594,084</b>	<b>1,748,916</b>	<b>1,841,427</b>	<b>1,983,236</b>	<b>2,040,003</b>	<b>2,118,617</b>	<b>2,140,525</b>
<b>Benefits</b>								
Health Insurance and Physicals	1,490,716	1,780,733	1,729,347	2,231,798	2,090,565	2,466,163	2,976,227	3,681,606
TRS/PERS/SBS/FICA	1,649,229	1,562,073	1,737,528	1,832,514	1,897,629	1,917,812	1,975,256	2,000,203
Workers Compensation Insurance	144,760	133,144	84,128	91,797	115,349	141,160	130,317	149,865
Unemployment Insurance and Other	16,887	15,700	22,621	31,019	16,382	16,517	16,538	17,500
<b>Total Benefits</b>	<b>3,301,592</b>	<b>3,491,650</b>	<b>3,573,624</b>	<b>4,187,128</b>	<b>4,119,925</b>	<b>4,541,652</b>	<b>5,098,337</b>	<b>5,849,173</b>
<b>Substitutes</b>	<b>350,007</b>	<b>386,191</b>	<b>332,483</b>	<b>368,077</b>	<b>414,431</b>	<b>308,922</b>	<b>336,500</b>	<b>336,500</b>
<b>Salary Adjustments</b>								<b>75,000</b>
<b>Total Employee Costs</b>	<b>13,420,185</b>	<b>13,735,418</b>	<b>14,159,887</b>	<b>15,326,412</b>	<b>15,621,407</b>	<b>16,038,994</b>	<b>16,668,817</b>	<b>17,570,331</b>



Explanation of the non-employee expense categories as presented in the budget:

School and Program Budgets

**Baranof, Keet Gooshi Heen, Blatchley, Sitka High, Pacific High** – Discretionary funds allocated to each school

**REACH** – Materials, curriculum, textbooks, and equipment for the District operated correspondence program

**Special Education** – Expenditures for contracted services, supplies, equipment, and travel for the District's regular special education program and the summer ESY program

**SHS Vocational Discretionary** – Funds allocated to the Sitka High School Vocational Education department for discretionary purchases

**Cultural Program Discretionary** – Funds allocated to the District cultural program for discretionary purchases

Maintenance

**Supplies** – Funds for general maintenance, services, supplies, gasoline, and equipment for the District

**Property Insurance** – Premiums paid for property insurance

**Utilities** – Electric, Heating Fuel and Heating Electric, Water/Sewage/Gas, and other utility services

**Custodial Contract** – Fees paid to NANA Corporation for contract custodial services

District Administration

**Travel/Professional Development** – Expenditures for District approved travel and Staff Professional Development

**Telephone/Communication** – Charges for communications including phones and network services

**Liability Insurance & Bonding** – Premiums for Directors and Officers and the Errors and Omissions policies

**Audit/Legal Fees** – General legal consultation fees and expenses associated with the annual audit

**Health Services** – Equipment and supplies for the District Nurse and charges associated with wellness plan

**Districtwide Programming and Supplies** – Fees for financial software support, postage, copier maintenance, professional association dues, testing supplies, etc required for general District operations

**Indirect Cost Rate Revenue** – Revenue generated by the Federal Programs Indirect Cost rate

- *Technically a revenue but the State requires that it is represented as a negative expense*

Technology – Services (anti-virus, firewall, etc), supplies, and equipment funds for technology

Professional/Technical Contract Services – Expenses for professional services used by the District.

Examples are: Cold Water Survival, OmniCorp (403b), Library Network (OCLC), First Aid training, Strategic Planning, Improvement Instruction, Schoolmaster/Schoolology fees

School Board – Expenses associated with the operations of the Board and Board Meetings

Examples are: Board travel expenses, fees for media services, advertising, and legal notices

Student Activities – These are District expenditures directed to sporting programs and athletic association membership fees, also included here are the charges for the auditorium management company

Transfers

**AmeriCorp** – Transfers to the Community Schools operated AmeriCorp program, none anticipated in FY2017

**Community Schools** – Transfers to the Community Schools Program, none anticipated in FY2017

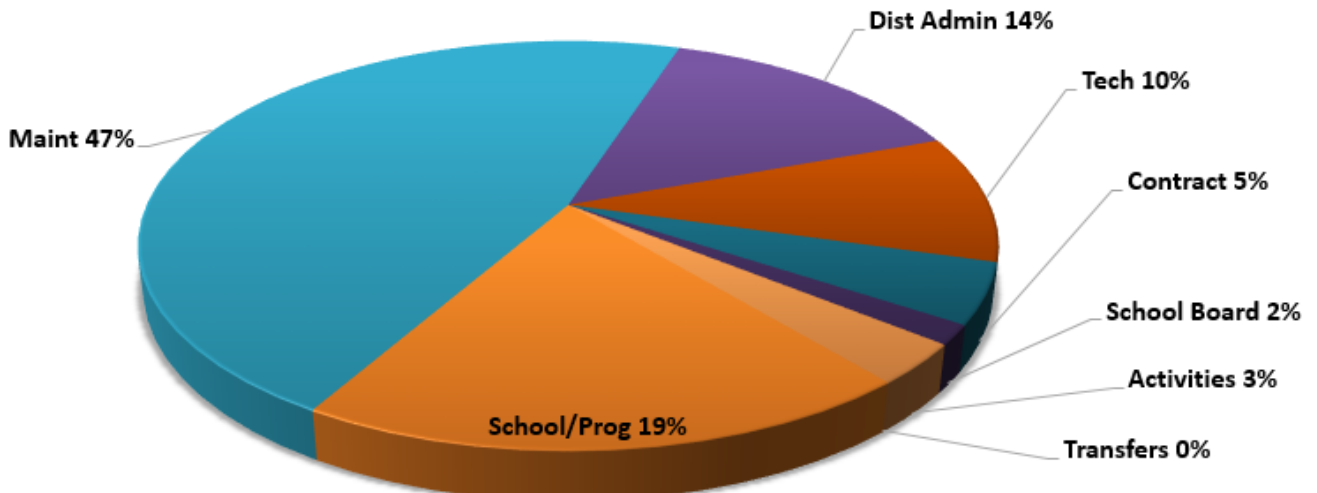
**Pool** – Transfers to operate and maintain the Blatchley pool, none anticipated in FY2017

**Ventures** – Transfers to the Community Schools operated before and after school latch key program, none anticipated in FY2017

**SITKA SCHOOL DISTRICT  
OPERATING BUDGET  
2010-2015 Actuals, 2016 Revised  
2017 Projected**

**Non-Employee Expenditures**

	2010 Actual Expense	2011 Actual Expense	2012 Actual Expense	2013 Actual Expense	2014 Actual Expense	2015 Actual Expense	2016 First Revision	2017 Projected Expense
<b>School/Program Budgets</b>								
Baranoff Elementary	57,640	48,309	47,849	51,335	43,837	45,886	48,385	46,385
Keet Gooshi Heen Elementary	80,680	75,099	83,447	73,116	72,630	80,952	76,360	76,360
Blatchley Middle School	133,837	105,611	88,947	61,028	70,315	62,795	71,545	69,545
Sitka High School	138,881	94,878	96,070	93,952	82,435	92,162	84,670	82,670
Pacific High School	16,535	16,693	10,167	11,523	8,006	8,446	14,582	12,582
REACH	48,632	83,768	50,970	68,579	68,266	61,580	57,310	57,310
Special Education	305,102	260,440	356,652	304,745	303,382	287,384	311,992	311,992
Library Discretionary	14,606	0	0	0	0	0	0	0
SHS Vocational Discretionary	0	0	0	38,718	34,338	39,315	50,000	40,000
Cultural Program Discretionary	0	0	8,126	0	16,065	41,932	42,350	42,350
<b>Total School/Program</b>	<b>795,913</b>	<b>684,798</b>	<b>742,228</b>	<b>702,996</b>	<b>699,274</b>	<b>720,452</b>	<b>757,194</b>	<b>739,194</b>
<b>Maintenance Expense</b>								
Supplies	217,518	132,347	130,408	140,273	146,668	125,286	137,000	137,000
Property Insurance	127,880	128,849	120,600	120,867	130,326	139,579	136,473	143,297
Utilities	849,634	901,441	997,099	958,578	962,143	894,579	1,025,615	1,025,615
Custodial Contract	340,123	356,355	360,646	418,799	434,893	399,919	462,351	464,663
<b>Total Maintenance</b>	<b>1,535,155</b>	<b>1,518,992</b>	<b>1,608,753</b>	<b>1,638,517</b>	<b>1,674,030</b>	<b>1,559,363</b>	<b>1,761,439</b>	<b>1,770,575</b>
<b>District Administration</b>								
Travel/Professional Development	27,464	26,011	36,386	85,162	38,367	84,395	96,000	96,000
Telephone/Communication/Fiber	139,184	200,257	222,451	210,370	267,764	272,251	245,000	245,000
Liability Insurance & Bonding	38,220	40,159	44,166	31,848	52,303	58,471	57,873	60,767
Audit/Legal Fees	36,468	47,890	69,694	57,871	102,861	31,538	68,328	69,828
Health Services	3,909	2,488	1,927	961	3,121	4,002	7,805	7,805
Districtwide Programming/Supplies	101,065	104,776	144,546	156,198	127,704	135,876	174,225	130,225
Indirect Cost Rate Revenue	-41,613	-60,996	-64,175	-79,726	-81,401	-85,619	-70,000	-70,000
<b>Total District Administration</b>	<b>304,697</b>	<b>360,585</b>	<b>454,995</b>	<b>462,684</b>	<b>510,719</b>	<b>500,915</b>	<b>579,231</b>	<b>539,625</b>
<b>Technology</b>	<b>104,501</b>	<b>324,982</b>	<b>391,918</b>	<b>412,103</b>	<b>419,585</b>	<b>392,447</b>	<b>384,480</b>	<b>384,480</b>
<b>Prof/Tech/Contract Services</b>	<b>81,403</b>	<b>74,951</b>	<b>109,044</b>	<b>104,829</b>	<b>163,558</b>	<b>176,300</b>	<b>177,200</b>	<b>179,200</b>
<b>School Board</b>	<b>41,946</b>	<b>37,327</b>	<b>49,000</b>	<b>45,068</b>	<b>63,870</b>	<b>64,706</b>	<b>58,100</b>	<b>58,100</b>
<b>Student Activities</b>	<b>147,843</b>	<b>166,164</b>	<b>203,385</b>	<b>164,791</b>	<b>179,624</b>	<b>122,515</b>	<b>120,693</b>	<b>120,693</b>
<b>Transfers</b>								
SNEP	28,000	28,000	28,000	28,000	0	0	0	0
AmeriCorp	15,000	0	0	0	0	0	0	0
Community Schools	95,000	0	0	0	47,330	37,396	0	0
Pool	0	0	0	0	0	0	0	0
Ventures	82,705	103,953	0	0	43,852	33,332	0	0
SEACC	0	40,000	0	0	0	0	0	0
Hames	27,000	0	0	0	0	0	0	0
<b>Total Transfers</b>	<b>247,705</b>	<b>171,953</b>	<b>28,000</b>	<b>28,000</b>	<b>91,182</b>	<b>70,728</b>	<b>0</b>	<b>0</b>
<b>TOTAL NON-EMPLOYEE COSTS</b>	<b>3,259,163</b>	<b>3,339,752</b>	<b>3,587,323</b>	<b>3,558,988</b>	<b>3,801,842</b>	<b>3,106,511</b>	<b>3,838,337</b>	<b>3,791,866</b>



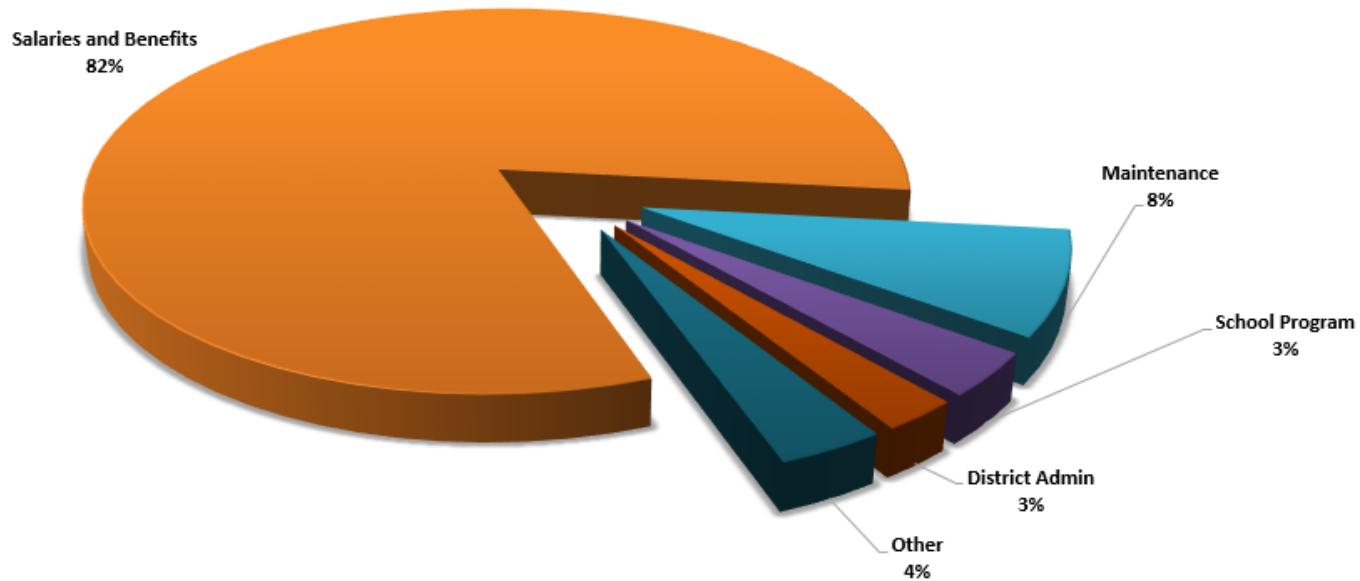
**SITKA SCHOOL DISTRICT  
FY2017 BUDGET SUMMARY & FY2011-2015 EXPENDITURE SUMMARY**

<b>Revenue</b>	<b>19,744,053</b>	
Employee Expenditures	17,570,331	
Non-Employee Expenditures	3,791,866	
<b>Total Expenditures</b>	<b>21,362,198</b>	
Difference	-1,618,145	
Board approved transfer from Fund Balance	0	
	<b>-1,618,145</b>	<b>Necessary expense reduction to balance budget</b>

**Unrestricted Fund Balance June 30, 2016 (est) 2,125,072**  
**Unrestricted Fund Balance June 30, 2017 (est) 2,119,376**

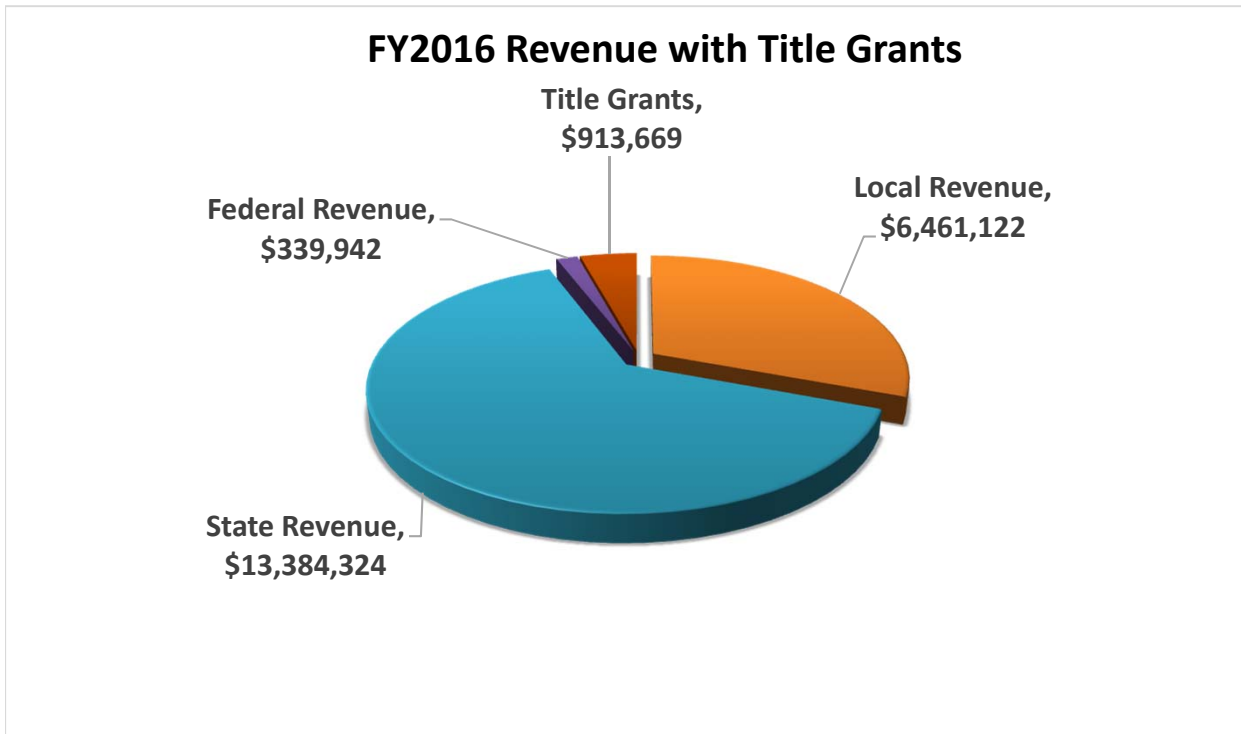
Expenditure	FY2017 Budgeted	% Of Total	FY2016 Revision	% Of Total	FY2015 Actual	% Of Total	FY2014 Actual	% Of Total	FY2013 Actual	% Of Total	FY2012 Actual	% Of Total	FY2011 Actual	% Of Total
Salaries and Benefits	17,570,331	82.25%	16,668,817	81.28%	16,095,333	81.69%	15,621,407	80.43%	15,326,412	81.15%	14,159,887	79.79%	13,735,418	80.44%
Maintenance	1,770,575	8.29%	1,761,439	8.59%	1,559,363	7.91%	1,674,030	8.62%	1,638,517	8.68%	1,608,753	9.06%	1,518,992	8.90%
School/Program	739,194	3.46%	757,194	3.69%	720,452	3.66%	699,274	3.60%	702,996	3.72%	742,228	4.18%	684,798	4.01%
District Administration	539,625	2.53%	579,231	2.82%	500,915	2.54%	510,719	2.63%	462,684	2.45%	454,995	2.56%	360,585	2.11%
Technology	384,480	1.80%	384,480	1.87%	392,447	1.99%	419,585	2.16%	412,103	2.18%	391,918	2.21%	324,982	1.90%
Prof/Tech/Contract Services	179,200	0.84%	177,200	0.86%	176,300	0.89%	163,558	0.84%	104,829	0.56%	109,044	0.61%	74,951	0.44%
School Board	58,100	0.27%	58,100	0.28%	64,706	0.33%	63,870	0.33%	45,068	0.24%	49,000	0.28%	37,327	0.22%
Student Activities	120,693	0.56%	120,693	0.59%	122,515	0.62%	179,624	0.92%	164,791	0.87%	203,385	1.15%	166,164	0.97%
Transfers Out	0	0.00%	0	0.00%	70,728	0.36%	91,182	0.47%	28,000	0.15%	28,000	0.16%	171,953	1.01%
	<b>21,362,198</b>	<b>100.00%</b>	<b>20,507,154</b>	<b>100.00%</b>	<b>19,702,759</b>	<b>100.00%</b>	<b>19,423,249</b>	<b>100.00%</b>	<b>18,885,400</b>	<b>100.00%</b>	<b>17,747,210</b>	<b>100.00%</b>	<b>17,075,170</b>	<b>100.00%</b>

**FY2017 Total Expenditures**



**Title Grants  
Awards and FTE Summary  
FY2016**

<b>Fund</b>	<b>Title</b>	<b>Full Time Employees</b>	<b>2016 Award</b>
258	Title I-A	2.59	373,161
260	Title VI-B	6.00	343,566
262	Preschool (619)	0.50	18,381
268	Title I-C (Migrant Education)	0.50	22,822
274	Carl Perkins	0.00	27,580
282	Title II-A (Classroom Reduction)	1.17	128,159
<b>Total Title Grants</b>		<b>10.76</b>	<b>913,669</b>



**Total 2016 Revenues (w/ Title Grants)**

**\$21,099,057**