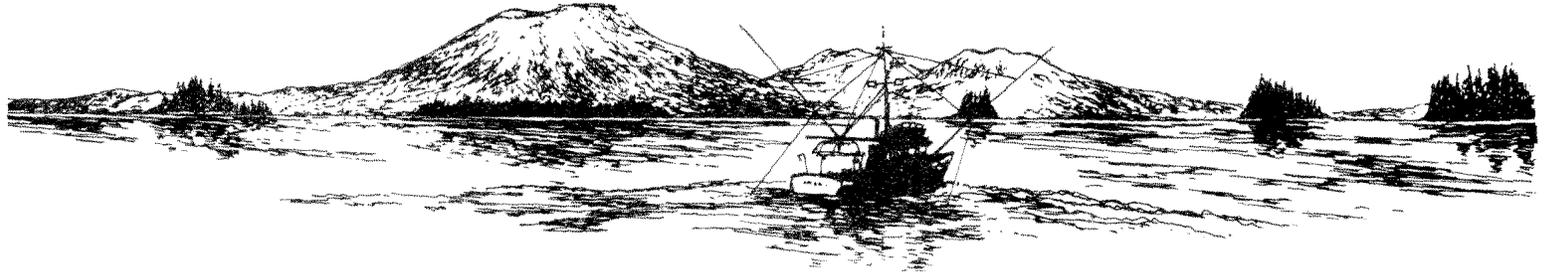


SITKA SCHOOL DISTRICT

APPROVED FY2016 OPERATING BUDGET



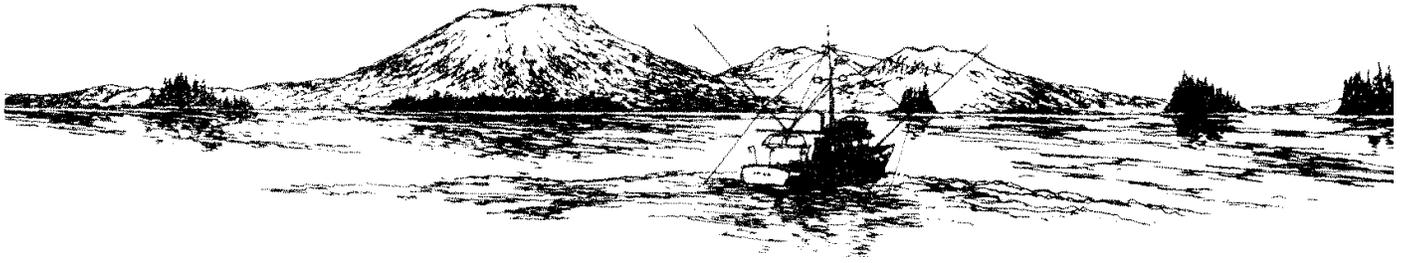
Final Budget

Approved Wednesday, April 22

SITKA SCHOOL DISTRICT

www.sitkaschools.org

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



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

April 30, 2015

Dear Mayor McConnell and Members of the Assembly,

On behalf of the Sitka School Board I submit for your consideration the 2016 Sitka School District Budget. The proposed general fund budget for FY2016 for the Sitka School District totals \$20,040,890. The Sitka School District requests \$6,283,762 in general fund operational support and an additional \$583,759 in program support outside the education budget (Community Schools, pool, activities, major maintenance). This combined request totals \$6,867,521 for FY2016. The following table delineates the revenue sources used to form the operational budget for 2016:

SSD GF Operational Funding FY2016		
State Foundation Formula Support	\$13,207,096	<i>(1305 FTE students, 37 intensive needs students)</i>
Quality Schools	\$44,589	
City & Borough of Sitka contribution	\$6,283,762	<i>includes \$1 million in additional GF operational support</i>
Other Miscellaneous Revenue & Erate	\$148,865	
Impact Aid	\$30,000	
FY15 SRS Funds budgeted but not reauthorized	(\$500,000)	<i>SRS funds budgeted in FY15</i>
FY2016 State Basic Need estimated funding reduction	(\$357,364)	
Proposed Operating Fund Balance Transfer	\$521,793	<i>transfer from reserves</i>
FY15 Secure Rural Schools	\$352,207	<i>Best estimate including 5% reduction and 7% sequestration at 50% share</i>
FY16 Secure Rural Schools	\$309,942	<i>Best estimate including 5% reduction and 7% sequestration at 50% share</i>
Total Operational Revenue	\$20,040,890	

“Educating our children to realize their potential and contribute in a connected global society.”

City & Borough Funding outside of SSD GF			
Community Schools		\$179,863	
Blatchley Pool		\$121,676	
Activities		\$132,220	
Major Maintenance		\$150,000	Reimbursable
		\$583,759	
Total CBS Support (GF & other)		\$6,867,521	

The Sitka School District found itself facing an unprecedented \$3.3 million deficit (17%) in mid-March which was caused by significant reductions in state support, the uncertainty of Secure Rural Schools (SRS) reauthorization and what we assumed at the time could be flat funding from the City and Borough of Sitka. Our approach to dealing with the deficit focused on our core mission of providing an excellent education to each of our students and that meant keeping teachers in classrooms and pupil teacher ratios as low as possible. The superintendent and her administrative team did a thorough, line by line examination of our budget and came up with over \$475,000 in efficiencies and budget reductions. Furthermore, the administration eliminated a ½-time district office position, 3 full time certificated positions and realized a savings of \$50,000 from retirements. In addition, once the Community Schools program has been eliminated from District operations another 2 classified FTE positions will be eliminated. All told, the District will experience a reduction in staff of 5.5 FTE positions. These reductions do have a negative impact on our educational program but are required to balance the budget. Finally, the Board has agreed to help fund the Community Schools Program through our personnel support only until September 30, 2015, after which the program will no longer be supported by District staff and will need to be as self-sustaining as possible in order to continue.

The community of Sitka has always been an ardent supporter of its schools and we as a board feel it is imperative to continue to provide a high quality education. The board has grave concerns regarding the future funding of public education. It will require hard work, increased efficiencies, and close cooperation between our two governing bodies to ensure we can continue to deliver top notch education to the students of the Sitka community. The City and Borough of Sitka has always been a strong partner in that endeavor and we sincerely hope that continues to be the case. We as a board and a district are prepared to advocate to the community in the coming weeks to support the various options for the increased revenue that will be necessary for the City to provide the additional \$1,000,000 of operational funding we have included in our budget.

Most Respectfully yours,



President, Sitka School Board

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**SITKA SCHOOL DISTRICT
FY2016 OPERATING BUDGET**

SUMMARY PAGE

FY2016 City and Borough of Sitka Funding Request

Operational Support	6,283,762
Various School Related Expenditures	433,759
Major Maintenance Reimbursable	150,000
Total City Funding Request	6,867,521

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

FY2016 Revenue and Expenditure Summary

Revenues

Total Budgeted Revenues	19,519,097	
Transfer from Operating Fund Balance	521,793	
FY2016 Final Budgeted Revenues and Transfers (Before On Behalf)		20,040,890

Expenditures

Employee Expenditures	16,337,693	
Non-Employee Expenditures	3,703,197	
FY2016 Final Budgeted Expenditures and Transfers (Before On Behalf)		20,040,890

Difference **0**

<i>On Behalf</i>	<i>1,661,316</i>
<i>Final Revenue and Expenditures including On Behalf</i>	<i>21,702,206</i>

FY2016 Final Budgeted Operating Fund Fund Balance

Fund Balance June 30, 2015 (est)	1,597,726
Non-Spendable Fund Balance	(109,933)
Board Approved Transfer for FY2016 Budget	(521,793)
Fund Balance June 30, 2016 (est)	966,000

**Sitka School District
FY2016 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 **1305** students for FY2016.

	ACTUAL FIRST QUARTER 2012-2013	ACTUAL FIRST QUARTER 2013-2014	ACTUAL FIRST QUARTER 2014-2015
Elementary Schools	607	643	632
Blatchley Middle School	310	303	266
Sitka High School	327	334	343
Correspondence/Home School	37*	35*	37**
Pacific High School	<u>33</u>	<u>23</u>	<u>36</u>
TOTALS:	1314	1338	1314

*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. In FY2013 the Unions and School Board negotiated a change to how the insurance premiums are shared. For FY2016, the SEA Union absorbs 10% of the overall insurance premium and the District absorbs the remaining 90% of the insurance premium. For FY2016, the SESPA Union absorbs 5% of the overall insurance premium and the District absorbs the remaining 95% of the insurance premium. For FY2016 insurance rates had a rate pass of zero.

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: 6-xxx-xxx-xxx-xxx-xxx – FY2016

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-994-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: 6-100-100-011-000-315 – FY2016, operating budget, general instruction, Sitka High School, no program code, teacher salaries.

FUND 100 General Fund — Revenues

Local Sources

- 6-100-000-000-000-011 City/Borough Appropriation The City Assembly approved appropriation from the City and Borough of Sitka, allocated by the District to the general operating fund.
- 6-100-000-000-000-040 Misc. Local Revenue Incidental revenues received during the school year.
- 6-100-000-000-000-047 E-Rate Revenue The discounted refund of telecommunication and internet access fees.

State Sources

- 6-100-000-000-000-050 Quality Schools Grant State funding based on enrollment used for professional development.
- 6-100-000-000-000-051 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

- 6-100-000-000-000-110 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.
- 6-100-000-000-000-190 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

- 6-100-000-000-000-250 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

- 6-100-000-000-056-056 TRS On-Behalf The District's portion of the amount the State appropriated to TRS program to cover the unfunded liability.
- 6-100-000-000-057-057 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
FY2016 Operating Budget
Revenues**

Account Number	Account Description	FY2016 Budget	FY2015 Budget
6-100-000-000-000-011	CITY/BORO APPROPRIATION	-6,283,762.00	-5,283,762.00
6-100-000-000-000-040	MISC. LOCAL REVENUE	-30,000.00	-30,000.00
6-100-000-000-000-047	E-RATE REVENUE	-147,360.00	-83,000.00
6-100-000-000-000-050	QUALITY SCHOOLS	-44,589.12	-44,646.00
6-100-000-000-000-051	FOUNDATION	-12,673,444.00	-12,754,723.00
6-100-000-000-000-058	HB65 ALLOCATION	0.00	-292,328.00
6-100-000-000-000-059	SB18 ALLOCATION	0.00	-245,994.00
6-100-000-000-000-110	IMPACT AID	-30,000.00	-30,000.00
6-100-000-000-000-190	FEDERAL THROUGH OTHER INTERMEDIARY	-309,942.00	-500,000.00
6-100-000-000-000-250	FUND TRANSFER	-521,793.00	-439,978.00
6-100-000-000-056-056	TRS ON-BEHALF	-1,499,338.83	-4,808,714.00
6-100-000-000-057-057	PERS ON-BEHALF	-161,977.05	-403,090.00
Total Revenues		-21,702,206.00	-24,916,235.00

FUND 100 General Fund —Expenses

Categorized by Function and Location

Function 100 Regular Instruction

District Wide (Location - 000)

6-100-100-000-000-315	<u>Teachers</u> District data support specialist, salary step increases, personal and leave buyout.	
6-100-100-000-000-316	<u>Extra Duty Pay</u> Payments to Certified employees for duties beyond the scope of their regular contract.	
6-100-100-000-000-317	<u>Certified Teacher Sub</u> Substitutes with teaching certification that are employed for teachers on sick leave, personal leave, activity leave, and professional leave.	
6-100-100-000-000-327	<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.	
6-100-000-000-000-329	<u>Classified Substitute</u> Substitutes employed when required for classified employees on sick leave, vacation, and professional leave.	
6-100-100-000-000-361	<u>Health Insurance</u>]
6-100-100-000-000-363	<u>Workers' Compensation</u>]
6-100-100-000-000-364	<u>FICA Contribution</u>]
6-100-100-000-000-365	<u>TRS Matching</u>]
6-100-100-000-000-369	<u>SBS Matching</u>]
6-100-100-000-000-410	<u>Prof/Tech Services</u> Funds for school programming (Reading Recovery, Dual Enrollment).	
6-100-100-000-000-420	<u>Travel</u> Funds for District approved travel for trainings and professional development.	
6-100-100-000-000-440	<u>Other Purchased Services</u> District software subscriptions (Schoolmaster, Pinnacle, Gradebook).	
6-100-100-000-000-451	<u>Teaching Supplies</u> District purchased consumable materials used by the teaching staff in classrooms (excluding equipment and textbooks) such as workbooks and paper.	
6-100-100-000-000-510	<u>Equipment</u> Funds for annual copier replacement throughout the District.	
6-100-100-000-056-365	<u>TRS</u> The regular instruction portion of the appropriation from the State to cover the TRS unfunded liability.	
6-100-100-000-057-366	<u>PERS</u> The regular instruction portion of the appropriation from the State to cover the PERS unfunded liability.	
6-100-100-000-101-410	<u>Prof/Tech Services</u> Funds to pay for AmeriCorps Volunteers.	
6-100-100-000-205-315	<u>Teachers</u> Summer school Credit Recovery teacher salaries.	
6-100-100-000-205-364	<u>FICA Matching</u>]
6-100-000-000-205-365	<u>TRS Matching</u>]
6-100-100-000-355-321	<u>Cultural Program Director</u> District Cultural Education Program Director salary.	
6-100-100-000-355-361	<u>Health Insurance</u>]
6-100-100-000-355-364	<u>FICA Contribution</u>]
6-100-100-000-355-366	<u>PERS Matching</u>]
6-100-100-000-355-369	<u>SBS Matching</u>]
6-100-100-000-355-410	<u>Prof/Tech Services</u> Culture Education professional services for artists & elders.	
6-100-100-000-355-420	<u>Staff Travel</u> Conference and professional development travel for culture education.	
6-100-100-000-355-451	<u>Teaching Supplies</u> District purchased materials used the Cultural Education Program.	
6-100-100-000-410-420	<u>SEA Professional Development</u> Funds to be used by the Professional Development Committee per the SEA Negotiated Agreement.	
6-100-100-000-501-471	<u>Curriculum Textbooks</u> Library non-fiction books for ELA standards & also Math Curriculum textbooks (consumables)	
6-100-100-000-556-410	<u>Tech – Prof/Tech Services</u> Instructional technology related professional services.	
6-100-100-000-556-420	<u>Staff Travel</u> Conference and professional development for teachers for technology professional development.	
6-100-100-000-556-440	<u>Tech – Other Purchased Services</u> Technology expenditures for building, equipment, rental, repair, advertising, and other outsourced services.	
6-100-100-000-556-451	<u>Tech – Teaching Supplies</u> Instructional technology related supplies for renewal and replacement cycle.	
6-100-100-000-556-490	<u>Tech – Dues and Fees</u> Dues for technology related professional organization memberships.	

Sitka High School (Location – 011)

6-100-100-011-000-315	<u>Teachers</u> Regular Instruction teachers employed at Sitka High School in the following courses: Art, Band/Vocal Music, English, Math, Physical Education, Science, Social Studies, Spanish.	
6-100-100-011-000-326	<u>Classified Extra Duty Pay</u> Stipends for SHS Classified staff for duties performed beyond the scope of their regular assignment.	
6-100-100-011-000-361	<u>Health Insurance</u>]
6-100-100-011-000-364	<u>FICA Matching</u>]
6-100-100-011-000-365	<u>TRS Matching</u>]
6-100-100-011-000-369	<u>SBS Matching</u>]
6-100-100-011-000-420	<u>Staff Travel</u> Conference and professional development travel for employees as SHS.	
6-100-100-011-000-425	<u>Student Transportation</u> These funds are to cover the cost of SHS field trips.	
6-100-100-011-000-440	<u>Other Purchased Services</u> SHS expenditures for building, equipment, rental, repair, advertising, and other outsourced services.	
6-100-100-011-000-441	<u>Equipment Rentals</u> Rental on copying machines are charged to this account.	
6-100-100-011-000-443	<u>Equipment Repair/Maintenance</u> Copier machines and other instructional equipment maintenance.	
6-100-100-011-000-451	<u>Teaching Supplies</u> Materials used by the teaching staff in classrooms (with the exception of equipment and textbooks) such as workbooks, paper, paste, consumable materials, etc.	

**Sitka School District
FY2016 Operating Budget
Expenditures**

Account Number	Account Description	FY2016 Budget	FY2015 Budget
100 Regular Instruction			
000 District Wide			
6-100-100-000-000-315	TEACHERS	204,134.00	209,228.00
6-100-100-000-000-316	EXTRA DUTY PAY	15,000.00	15,368.00
6-100-100-000-000-317	CERTIFIED TEACHER SUB	175,000.00	175,000.00
6-100-100-000-000-326	CLASSIFIED EXTRA DUTY PAY	500.00	0.00
6-100-100-000-000-327	NON-CERTIFIED TEACHER SUB	65,000.00	65,000.00
6-100-100-000-000-329	CLASSIFIED SUBSTITUTE	3,500.00	4,000.00
6-100-100-000-000-361	HEALTH INSURANCE	30,444.84	27,745.00
6-100-100-000-000-363	WORKERS' COMPENSATION	95,879.00	85,670.00
6-100-100-000-000-364	FICA	6,708.19	6,795.00
6-100-100-000-000-365	TRS	27,523.23	28,209.00
6-100-100-000-000-369	SBS	14,926.55	14,957.00
6-100-100-000-000-410	PROF/TECH SERVICES	20,000.00	50,800.00
6-100-100-000-000-420	TRAVEL	31,000.00	66,000.00
6-100-100-000-000-425	STUDENT TRANSPORTATION	0.00	2,500.00
6-100-100-000-000-440	OTHER PURCHASED SERVICES	35,000.00	31,000.00
6-100-100-000-000-451	TEACHING SUPPLIES	15,000.00	15,000.00
6-100-100-000-000-471	TEXTBOOKS	0.00	1,500.00
6-100-100-000-000-510	EQUIPMENT	10,500.00	21,000.00
6-100-100-000-050-451	TEACHING SUPPLIES	0.00	2,000.00
6-100-100-000-056-365	TRS	1,004,606.86	3,582,506.00
6-100-100-000-057-366	PERS	16,610.02	47,727.00
6-100-100-000-101-410	PROF/TECH SERVICES	20,500.00	20,500.00
6-100-100-000-205-315	TEACHERS	13,154.00	13,154.00
6-100-100-000-205-364	FICA	191.00	191.00
6-100-100-000-205-365	TRS	1,652.00	1,652.00
6-100-100-000-355-321	CULTURAL PROGRAM DIRECTOR	80,246.00	77,985.00
6-100-100-000-355-361	HEALTH INSURANCE	7,977.00	7,564.00
6-100-100-000-355-364	FICA	1,163.57	1,131.00
6-100-100-000-355-366	PERS	17,654.12	17,157.00
6-100-100-000-355-369	SBS	4,919.08	4,780.00
6-100-100-000-355-410	PROF/TECH SERVICES	16,000.00	0.00
6-100-100-000-355-420	TRAVEL	250.00	0.00
6-100-100-000-355-451	TEACHING SUPPLIES	26,100.00	43,000.00
6-100-100-000-410-316	SEA PD EXTRA DUTY	750.00	0.00
6-100-100-000-410-420	SEA PROFESSIONAL DEVELOPMENT	30,000.00	30,000.00
6-100-100-000-501-471	CURRICULUM - TEXTBOOKS	70,000.00	0.00
6-100-100-000-556-410	TECH - PROF/TECH SERVICES	30,000.00	40,000.00
6-100-100-000-556-420	TECH - STAFF TRAVEL	1,500.00	0.00
6-100-100-000-556-440	TECH - OTHER PURCHASED SERVICES	15,000.00	20,000.00
6-100-100-000-556-451	TECH - TEACHING SUPPLIES	151,000.00	151,000.00
6-100-100-000-556-490	TECH - DUES AND FEES	2,000.00	2,000.00
000 District Wide		2,261,389.46	4,882,119.00
011 Sitka High School			
6-100-100-011-000-315	TEACHERS	1,265,612.50	1,295,125.00
6-100-100-011-000-316	EXTRA DUTY PAY	3,256.00	0.00
6-100-100-011-000-326	CLASSIFIED EXTRA DUTY PAY	0.00	1,200.00
6-100-100-011-000-361	HEALTH INSURANCE	243,993.59	270,970.00
6-100-100-011-000-364	FICA	18,394.88	18,797.00
6-100-100-011-000-365	TRS	158,960.93	162,668.00
6-100-100-011-000-369	SBS	183.90	74.00
6-100-100-011-000-420	STAFF TRAVEL	100.00	8,500.00
6-100-100-011-000-425	STUDENT TRANSPORTATION	500.00	2,500.00
6-100-100-011-000-440	OTHER PURCHASED SERVICES	1,278.66	1,279.00
6-100-100-011-000-441	EQUIPMENT RENTALS	800.00	800.00
6-100-100-011-000-443	EQUIPMENT REPAIR/MAINT.	11,391.34	11,391.00
6-100-100-011-000-451	TEACHING SUPPLIES	21,186.00	30,286.00

6-100-100-011-000-471 Textbooks Textbooks purchased for use at SHS are charged to this account.
 6-100-100-011-000-472 Library Books Library books for the SHS Library are charged to this account.
 6-100-100-011-000-473 Periodicals Magazines, newspapers, and other periodicals for SHS.
 6-100-100-011-000-479 Other Supplies/Media Audiovisual supplies and equipment such as film strips, maps, transparencies, visual displays, computer software, etc.
 6-100-100-011-000-510 Equipment Extended life, non-consumable items with a purchase value over \$5,000 to be used at SHS.

Blatchley Middle School (Location – 111)

6-100-100-111-000-315 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.
 6-100-100-111-000-316 Extra Duty Pay Payments to Certified employees for duties beyond the scope of their regular contract.
 6-100-100-111-000-361 Health Insurance]
 6-100-100-111-000-364 FICA Matching] See Assumptions Page
 6-100-100-111-000-365 TRS Matching]
 6-100-100-111-000-425 Student Transportation These funds are to cover cost of BMS field trips.
 6-100-100-111-000-440 Other Purchased Services BMS expenditures for building, equipment, rental, repair, advertising, and other outsourced services.
 6-100-100-111-000-443 Equipment Repair/Maintenance Expenditures for copy machines and other instructional equipment maintenance.
 6-100-100-111-000-451 Teaching Supplies Consumable materials used by the BMS teaching staff in classrooms (with the exception of equipment and textbooks) such as workbooks and paper.
 6-100-100-111-000-471 Textbooks Textbooks purchased for use at BMS are charged to this account.
 6-100-100-111-000-472 Library Books Books for the BMS Library are charged to this account.
 6-100-100-111-000-473 Periodicals Magazines, newspapers, and other periodicals for BMS.
 6-100-100-111-000-479 Other Supplies/Media Audiovisual supplies and equipment such as film strips, maps, transparencies, visual displays, and computer software.
 6-100-100-111-000-510 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)

6-100-100-300-000-315 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.
 6-100-100-300-000-316 Extra Duty Pay Payments to Certified employees for duties beyond the scope of their regular contract.
 6-100-100-300-000-326 Classified Extra Duty Pay Stipends for KGH Classified staff for duties performed beyond the scope of their regular assignment.
 6-100-100-300-000-361 Health Insurance]
 6-100-100-300-000-364 FICA Matching] See Assumptions Page
 6-100-100-300-000-365 TRS Matching]
 6-100-100-300-000-410 Prof/Tech Services Funds to pay for needed specialized services provided at KGH.
 6-100-100-300-000-420 Travel Funds for KGH travel expenses.
 6-100-100-300-000-425 Student Transportation These funds are to cover the cost of KGH field trips.
 6-100-100-300-000-440 Other Purchased Services KGH expenditures for building, equipment, rental, repair, advertising, and other outsourced services.
 6-100-100-300-000-443 Equipment Repair/Maintenance Copiers and other instructional equipment maintenance.
 6-100-100-300-000-451 Teaching Supplies Consumable materials used by the KGH teaching staff in classrooms (with the exception of equipment and textbooks) such as workbooks and paper.
 6-100-100-300-000-471 Textbooks Textbooks purchased for use at KGH are charged to this account.
 6-100-100-300-000-472 Library Books Books for the KGH library are charged to this account.
 6-100-100-300-000-473 Periodicals Magazines, newspapers, and other periodicals for KGH.
 6-100-100-300-000-479 Others Supplies/Media Audiovisual supplies and equipment such as film strips, maps, transparencies, visual displays, and computer software.
 6-100-100-300-000-510 Equipment Extended life, non-consumable items with a purchase value over \$5,000 to be used at KGH.

Baranof Elementary School (Location – 333)

6-100-100-333-000-315 Teachers Regular Instruction teachers employed at Baranof Elementary School in the following courses: First Grade, Kindergarten, Music, Physical Education.
 6-100-100-333-000-316 Extra Duty Pay Payments to Certified employees for duties beyond the scope of their regular contract.
 6-100-100-333-000-361 Health Insurance]
 6-100-100-333-000-364 FICA Matching] See Assumptions Page
 6-100-100-333-000-365 TRS Matching]
 6-100-100-333-000-410 Prof/Tech Services Funds to pay for needed specialized services provided at BES.
 6-100-100-333-000-425 Student Transportation These funds are to cover the cost of BES field trips.
 6-100-100-333-000-440 Other Purchased Services BES expenditures for building, equipment, rental, repair, advertising, and other outsourced services.
 6-100-100-333-000-443 Equipment Repair/Maintenance Copier and other instructional equipment maintenance.
 6-100-100-333-000-451 Teaching Supplies Consumable materials used by the BES teaching staff in classrooms (with the exception of equipment and textbooks) such as workbooks and paper.

**Sitka School District
FY2016 Operating Budget
Expenditures**

Account Number	Account Description	FY2016 Budget	FY2015 Budget
6-100-100-011-000-471	TEXTBOOKS	6,755.00	6,755.00
6-100-100-011-000-472	LIBRARY BOOKS	5,389.00	2,389.00
6-100-100-011-000-473	PERIODICALS	1,300.00	2,300.00
6-100-100-011-000-479	OTHERS SUPPLIES/MEDIA	3,000.00	3,000.00
6-100-100-011-000-510	EQUIPMENT	12,100.00	4,000.00
011 Sitka High School		1,754,201.80	1,822,034.00
111 Blatchley Middle School			
6-100-100-111-000-315	TEACHERS	1,146,775.00	1,263,625.00
6-100-100-111-000-316	EXTRA DUTY PAY	1,500.00	0.00
6-100-100-111-000-361	HEALTH INSURANCE	236,876.03	257,514.00
6-100-100-111-000-364	FICA	16,628.24	18,322.00
6-100-100-111-000-365	TRS	144,034.94	158,711.00
6-100-100-111-000-425	STUDENT TRANSPORTATION	1,000.00	600.00
6-100-100-111-000-440	OTHER PURCHASED SERVICES	2,500.00	7,100.00
6-100-100-111-000-443	EQUIPMENT REPAIR/MAINT.	11,100.00	11,100.00
6-100-100-111-000-451	TEACHING SUPPLIES	23,065.00	23,365.00
6-100-100-111-000-471	TEXTBOOKS	1,850.00	1,850.00
6-100-100-111-000-472	LIBRARY BOOKS	6,100.00	6,100.00
6-100-100-111-000-473	PERIODICALS	5,500.00	5,500.00
6-100-100-111-000-479	OTHERS SUPPLIES/MEDIA	1,950.00	1,950.00
6-100-100-111-000-510	EQUIPMENT	2,000.00	2,000.00
111 Blatchley Middle School		1,600,879.21	1,757,737.00
300 Keet Gooshi Heen Elementary			
6-100-100-300-000-315	TEACHERS	1,455,695.10	1,384,864.00
6-100-100-300-000-316	EXTRA DUTY PAY	1,500.00	0.00
6-100-100-300-000-326	CLASSIFIED EXTRA DUTY PAY	1,500.00	0.00
6-100-100-300-000-361	HEALTH INSURANCE	340,300.37	327,254.00
6-100-100-300-000-364	FICA	21,107.58	20,081.00
6-100-100-300-000-365	TRS	182,835.30	173,939.00
6-100-100-300-000-410	PROF/TECH SERVICES	320.00	320.00
6-100-100-300-000-420	TRAVEL	145.00	145.00
6-100-100-300-000-425	STUDENT TRANSPORTATION	1,880.00	1,880.00
6-100-100-300-000-440	OTHER PURCHASED SERVICES	2,500.00	4,652.00
6-100-100-300-000-443	EQUIPMENT REPAIR/MAINT.	11,000.00	13,000.00
6-100-100-300-000-451	TEACHING SUPPLIES	29,021.00	29,021.00
6-100-100-300-000-471	TEXTBOOKS	4,000.00	5,937.00
6-100-100-300-000-472	LIBRARY BOOKS	7,400.00	7,400.00
6-100-100-300-000-473	PERIODICALS	4,344.00	5,000.00
6-100-100-300-000-479	OTHERS SUPPLIES/MEDIA	1,200.00	1,200.00
6-100-100-300-000-510	EQUIPMENT	1,000.00	2,300.00
300 Keet Gooshi Heen Elementary		2,065,748.35	1,976,993.00
333 Baranof Elementary			
6-100-100-333-000-315	TEACHERS	957,011.85	1,014,447.00
6-100-100-333-000-316	EXTRA DUTY PAY	1,500.00	0.00
6-100-100-333-000-361	HEALTH INSURANCE	202,731.36	204,830.00
6-100-100-333-000-364	FICA	13,876.67	14,709.00
6-100-100-333-000-365	TRS	120,200.69	127,415.00
6-100-100-333-000-410	PROF/TECH SERVICES	216.00	216.00
6-100-100-333-000-425	STUDENT TRANSPORTATION	1,000.00	1,000.00
6-100-100-333-000-440	OTHER PURCHASED SERVICES	2,000.00	4,030.00
6-100-100-333-000-443	EQUIPMENT REPAIR/MAINT.	7,500.00	6,770.00
6-100-100-333-000-451	TEACHING SUPPLIES	23,809.00	22,539.00

6-100-100-333-000-472	<u>Library Books</u> Books for the BES Library are charged to this account.
6-100-100-333-000-473	<u>Periodicals</u> Magazines, newspapers, and other periodicals for BES.
6-100-100-333-000-479	<u>Others Supplies/Media</u> Audiovisual supplies and equipment such, maps, visual displays, and computer software.
6-100-100-333-000-510	<u>Equipment</u> Extended life, non-consumable items with a purchase value over \$5,000 to be used at BES.

Pacific High School (Location – 994)

6-100-100-994-000-315	<u>Teachers</u> Regular Instruction teachers employed at Pacific High School in the following courses: 9 th Grade, 10 th Grade, 11 th Grade, 12 th Grade
6-100-100-994-000-316	<u>Extra Duty Pay</u> Payments to Certified employees for duties beyond the scope of their regular contract.
6-100-100-994-000-361	<u>Health Insurance</u>]
6-100-100-994-000-364	<u>FICA Matching</u>] See Assumptions Page
6-100-100-994-000-365	<u>TRS Matching</u>]
6-100-100-994-000-410	<u>Prof/Tech Services</u> Funds to pay for needed specialized services provided at PHS.
6-100-100-994-000-425	<u>Student Transportation</u> These funds are to cover the cost of PHS field trips.
6-100-100-994-000-440	<u>Other Purchased Services</u> PHS expenditures for building, equipment, rental, repair, advertising, and other outsourced services.
6-100-100-994-000-441	<u>Equipment Rentals</u> Funds for PHS equipment rentals.
6-100-100-994-000-443	<u>Equipment Repair/Maintenance</u> Copiers and other instructional equipment maintenance.
6-100-100-994-000-451	<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.

FUNCTION 120 Bilingual/Bicultural

District wide (Location – 000)

6-100-120-000-000-315	<u>Teachers</u> One and half English as a Second Language teachers, located at KGH & BMS, is employed to serve District students.
6-100-120-000-000-323	<u>Aides</u> One full time Paraprofessional is employed to assist the ESL teacher.
6-100-120-000-000-361	<u>Health Insurance</u>]
6-100-120-000-000-363	<u>Workers' Compensation</u>]
6-100-120-000-000-364	<u>FICA Contribution</u>] See Assumptions Page
6-100-120-000-000-365	<u>TRS Matching</u>]
6-100-120-000-000-366	<u>PERS Matching</u>]
6-100-120-000-000-369	<u>SBS Matching</u>]

Sitka High School (Location – 011)

6-100-120-011-000-451	<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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FUNCTION 130 Enrichment

District wide (Location – 000)

6-100-130-000-000-363	<u>Workers' Compensation</u>] See Assumptions Page
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Blatchley Middle School (Location – 111)

6-100-130-111-000-451	<u>Teaching Supplies</u> Consumable materials used by the enrichment teaching staff at BMS in the classroom (excluding equipment and textbooks) such as workbooks and paper.
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Keet Gooshi Heen Elementary (Location – 300)

6-100-130-300-000-315	<u>Teachers</u> One Gifted/Talented teacher, located at KGH, is employed to serve District students.
6-100-130-300-000-361	<u>Health Insurance</u>]
6-100-130-300-000-364	<u>FICA Matching</u>] See Assumptions Page.
6-100-130-300-000-365	<u>TRS Matching</u>]

FUNCTION 140 Correspondence Study (REACH)

District wide (Location – 000)

6-100-140-000-000-315	<u>Teachers</u> One teacher for Correspondence/Home School (REACH) program is employed in the District.
6-100-140-000-000-324	<u>Support Staff</u> One part time secretary is employed to assist the correspondence teacher as needed
6-100-140-000-000-361	<u>Health Insurance</u>]
6-100-140-000-000-363	<u>Workers' Compensation</u>]
6-100-140-000-000-364	<u>FICA Matching</u>] See Assumptions Page
6-100-140-000-000-365	<u>TRS Matching</u>]
6-100-140-000-000-369	<u>SBS Matching</u>]
6-100-140-000-000-410	<u>Prof/Tech Services</u> Specialized services utilized by the REACH program.
6-100-140-000-000-440	<u>Other Purchased Services</u> REACH expenditures for building, equipment, rental, repair, advertising, and other outsourced services.
6-100-140-000-000-443	<u>Equipment Repair/Maintenance</u> Copier and other instructional equipment maintenance.
6-100-140-000-000-451	<u>Teaching Supplies</u> Materials used by the REACH teaching staff (with the exception of equipment and textbooks) such as workbooks, paper, paste, and consumable materials.
6-100-140-000-000-454	<u>Office Supplies/Postage</u> Miscellaneous office supplies and postage used by the REACH program.
6-100-140-000-000-510	<u>Equipment</u> Extended life, non-consumable items with a purchase value over \$5,000 to be used by REACH.

**Sitka School District
FY2016 Operating Budget
Expenditures**

Account Number	Account Description	FY2016 Budget	FY2015 Budget
6-100-100-333-000-472	LIBRARY BOOKS	2,200.00	2,200.00
6-100-100-333-000-473	PERIODICALS	1,000.00	1,000.00
6-100-100-333-000-479	OTHERS SUPPLIES/MEDIA	500.00	200.00
6-100-100-333-000-510	EQUIPMENT	3,260.00	3,560.00
	333 Baranof Elementary	1,336,805.57	1,402,916.00
994 Pacific High School			
6-100-100-994-000-315	TEACHERS	162,419.45	160,411.00
6-100-100-994-000-316	EXTRA DUTY PAY	1,500.00	500.00
6-100-100-994-000-361	HEALTH INSURANCE	34,107.69	37,612.00
6-100-100-994-000-364	FICA	2,376.83	2,333.00
6-100-100-994-000-365	TRS	20,588.28	20,210.00
6-100-100-994-000-410	PROF/TECH SERVICES	100.00	100.00
6-100-100-994-000-425	STUDENT TRANSPORTATION	50.00	50.00
6-100-100-994-000-440	OTHER PURCHASED SERVICES	1,109.00	1,109.00
6-100-100-994-000-441	EQUIPMENT RENTALS	725.00	725.00
6-100-100-994-000-443	EQUIPMENT REPAIR/MAINT.	2,000.00	1,332.00
6-100-100-994-000-451	TEACHING SUPPLIES	7,509.00	7,509.00
6-100-100-994-000-471	TEXTBOOKS	0.00	500.00
	994 Pacific High School	232,485.25	232,391.00
	100 Regular Instruction	9,251,509.64	12,074,190.00
120 Bilingual/Bicultural Instruction			
000 District Wide			
6-100-120-000-000-315	TEACHERS	118,778.75	120,532.00
6-100-120-000-000-323	AIDES	25,194.00	28,015.00
6-100-120-000-000-361	HEALTH INSURANCE	27,245.60	34,769.00
6-100-120-000-000-363	WORKERS' COMPENSATION	394.00	352.00
6-100-120-000-000-364	FICA	2,088.00	2,154.00
6-100-120-000-000-365	TRS	14,918.61	15,139.00
6-100-120-000-000-366	PERS	5,542.68	6,163.00
6-100-120-000-000-369	SBS	1,544.00	1,717.00
	000 District Wide	195,705.64	208,841.00
011 Sitka High School			
6-100-120-011-000-451	TEACHING SUPPLIES	210.00	210.00
	011 Sitka High School	210.00	210.00
	120 Bilingual/Bicultural	195,915.64	209,051.00
130 Enrichment			
000 District Wide			
6-100-130-000-000-363	WORKERS' COMPENSATION	394.00	352.00
	000 District Wide	394.00	352.00
111 Blatchley Middle School			
6-100-130-111-000-451	TEACHING SUPPLIES	730.00	730.00
	111 Blatchley Middle School	730.00	730.00
300 Keet Gooshi Heen Elementary			
6-100-130-300-000-315	TEACHERS	77,975.00	76,025.00
6-100-130-300-000-361	HEALTH INSURANCE	7,599.28	6,926.00
6-100-130-300-000-364	FICA	1,130.64	1,102.00
6-100-130-300-000-365	TRS	9,793.66	9,549.00
	300 Keet Gooshi Heen Elementary	96,498.58	93,602.00
	130 Enrichment	97,622.58	94,684.00
140 Correspondence Study			
000 District Wide			
6-100-140-000-000-315	TEACHERS	81,725.00	84,075.00
6-100-140-000-000-324	SUPPORT STAFF	4,419.80	4,180.00
6-100-140-000-000-361	HEALTH INSURANCE	22,845.56	20,820.00
6-100-140-000-000-363	WORKERS' COMPENSATION	394.00	352.00
6-100-140-000-000-364	FICA	1,249.10	1,279.00
6-100-140-000-000-365	TRS	10,264.66	10,560.00
6-100-140-000-000-369	SBS	270.93	256.00
6-100-140-000-000-410	PROF/TECH SERVICES	19,650.00	19,650.00
6-100-140-000-000-440	OTHER PURCHASED SERVICES	745.00	745.00
6-100-140-000-000-443	EQUIPMENT REPAIR/MAINT.	201.00	201.00
6-100-140-000-000-451	TEACHING SUPPLIES	32,714.00	32,714.00
6-100-140-000-000-454	OFFICE SUPPLIES/POSTAGE	1,000.00	1,000.00
6-100-140-000-000-471	TEXTBOOKS	0.00	2,400.00
6-100-140-000-000-479	OTHERS SUPPLIES/MEDIA	0.00	1,000.00
6-100-140-000-000-510	EQUIPMENT	3,000.00	3,000.00
	000 District Wide	178,479.05	182,232.00
	140 Correspondence Study	178,479.05	182,232.00

FUNCTION 160 Vocational Education

District wide (Location – 000)

6-100-160-000-000-363 Workers' Compensation] See Assumptions Page

Sitka High (Location – 011)

6-100-160-011-000-315 Teachers Vocational education teachers employed at Sitka High School in the following courses: Auto Mechanics/Metals, Construction, Electronics, Computer, & Health

6-100-160-011-000-361 Health Insurance]

6-100-160-011-000-364 FICA Matching] See Assumptions Page

6-100-160-011-000-365 TRS Matching]

6-100-160-011-160-451 SHS Voc Ed Teaching Supplies Part of the Board approved \$40,000 SHS vocational education discretionary budget used for supplies.

6-100-160-011-160-510 SHS Voc Ed Equipment Part of the Board approved \$40,000 SHS vocational education discretionary budget used for equipment.

6-100-160-011-825-441 Equipment Rentals Miscellaneous rental equipment SHS vocational education utilizes throughout the year.

6-100-160-011-825-451 Teaching Supplies Materials for industrial arts programs at SHS.

6-100-160-011-912-451 Teaching Supplies Supplies for home economics programs at SHS.

Blatchley Middle School (Location – 111)

6-100-160-111-000-451 Teaching Supplies Materials used by the vocational education staff at BMS.

FUNCTION 200 Special Education

District wide (Location – 000)

6-100-200-000-000-316 Extra Duty Pay Payments to Certified employees for duties beyond the scope of their regular contract.

6-100-200-000-000-317 Certified Teacher Sub Substitutes with a teaching certification employed for Special Education teachers on sick, personal, activity, and professional leave.

6-100-200-000-000-326 Classified Extra Duty Pay Stipends for Classified staff for duties performed beyond the scope of their regular assignment.

6-100-200-000-000-327 Non-Certified Teacher Sub Substitutes with no teaching certification employed for special education teachers on sick leave, personal leave, activity leave, and professional leave.

6-100-200-000-000-329 Classified Substitute Substitutes employed when special education paraprofessionals are on sick, vacation, and/or professional leave.

6-100-200-000-000-363 Workers' Compensation]

6-100-200-000-000-364 FICA Matching] See Assumptions Page

6-100-200-000-000-369 SBS Matching]

6-100-200-000-000-410 Prof/Tech Services Payments for specialized services for students such as PT/OT.

6-100-200-000-000-420 Travel Professional development and training travel for special education staff.

6-100-200-000-000-451 Teaching Supplies Consumable materials used by District special education teaching staff (with the exception of equipment and textbooks) such as workbooks and paper.

6-100-200-000-056-365 TRS This line item represents the special education portion of the appropriation from the State to cover the TRS unfunded liability.

6-100-200-000-057-366 PERS 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)

6-100-200-000-260-315 Teachers Teachers employed in the District on a part-time basis to meet the needs of students requiring extended school year.

6-100-200-000-260-323 Aides Paraprofessionals employed to assist teachers and students in the extended school year.

6-100-200-000-260-364 FICA Matching]

6-100-200-000-260-365 TRS Matching] See Assumptions Page

6-100-200-000-260-366 PERS Matching]

6-100-200-000-260-369 SBS Matching]

6-100-200-000-260-410 Prof/Tech Services Expenditures for evaluations which place students in the extended school year program.

6-100-200-000-260-425 Student Transportation Contracted transportation to carry students to and from home during the extended school year.

6-100-200-000-260-451 Teaching Supplies 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)

6-100-200-011-000-315 Teachers Special Education Resource Teachers employed at SHS.

6-100-200-011-000-323 Aides Paraprofessionals are employed to assist the teachers and students at SHS in the various special needs programs.

6-100-200-011-000-361 Health Insurance]

6-100-200-011-000-364 FICA Matching]

6-100-200-011-000-365 TRS Matching] See Assumptions Page

6-100-200-011-000-366 PERS Matching]

6-100-200-011-000-369 SBS Matching]

6-100-200-011-000-451 Teaching Supplies 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)

6-100-200-111-000-315 Teachers Special Education Resource Teachers employed at Blatchley Middle School

**Sitka School District
FY2016 Operating Budget
Expenditures**

Account Number	Account Description	FY2016 Budget	FY2015 Budget
160 Vocational Education			
000 District Wide			
6-100-160-000-000-363	WORKERS' COMPENSATION	4,725.00	4,222.00
	000 District Wide	4,725.00	4,222.00
011 Sitka High School			
6-100-160-011-000-315	TEACHERS	183,412.50	185,825.00
6-100-160-011-000-361	HEALTH INSURANCE	47,820.02	43,580.00
6-100-160-011-000-364	FICA	2,659.48	2,694.00
6-100-160-011-000-365	TRS	23,036.61	23,340.00
6-100-160-011-160-451	SHS VOC ED TEACHING SUPPLIES	30,000.00	30,000.00
6-100-160-011-160-510	SHS VOC ED EQUIPMENT	10,000.00	10,000.00
6-100-160-011-825-441	EQUIPMENT RENTALS	1,000.00	0.00
6-100-160-011-825-451	TEACHING SUPPLIES	5,830.00	5,830.00
6-100-160-011-912-451	TEACHING SUPPLIES	10.00	2,110.00
	011 Sitka High School	303,768.61	303,379.00
111 Blatchley Middle School			
6-100-160-111-000-451	TEACHING SUPPLIES	4,650.00	4,650.00
	111 Blatchley Middle School	4,650.00	4,650.00
	160 Vocational Education	313,143.61	312,251.00
200 Special Education Instruction			
000 District Wide			
6-100-200-000-000-316	SPECIAL EDUCATION EXTRA DUTY	8,500.00	0.00
6-100-200-000-000-317	CERTIFIED TEACHER SUB	10,000.00	10,000.00
6-100-200-000-000-326	CLASSIFIED EXTRA DUTY PAY	1,500.00	0.00
6-100-200-000-000-327	NON-CERTIFIED TEACHER SUB	36,000.00	36,000.00
6-100-200-000-000-329	CLASSIFIED SUBSTITUTE	3,500.00	4,000.00
6-100-200-000-000-363	WORKERS' COMPENSATION	8,819.00	7,880.00
6-100-200-000-000-364	FICA	717.75	725.00
6-100-200-000-000-369	SBS	3,034.35	3,065.00
6-100-200-000-000-410	PROF/TECH SERVICES	1,000.00	1,000.00
6-100-200-000-000-420	TRAVEL	1,000.00	1,000.00
6-100-200-000-000-451	TEACHING SUPPLIES	15,000.00	25,000.00
6-100-200-000-056-365	TRS	205,654.15	487,074.00
6-100-200-000-057-366	PERS	66,098.00	144,620.00
6-100-200-000-260-315	TEACHERS	25,200.00	25,200.00
6-100-200-000-260-323	AIDES	15,000.00	15,000.00
6-100-200-000-260-364	FICA	582.90	583.00
6-100-200-000-260-365	TRS	3,165.12	3,165.00
6-100-200-000-260-366	PERS	3,300.00	3,300.00
6-100-200-000-260-369	SBS	919.50	919.00
6-100-200-000-260-410	PROF/TECH SERVICES	1,500.00	1,500.00
6-100-200-000-260-425	STUDENT TRANSPORTATION	18,000.00	18,000.00
6-100-200-000-260-451	TEACHING SUPPLIES	600.00	600.00
	000 District Wide	429,090.77	788,631.00
011 Sitka High School			
6-100-200-011-000-315	TEACHERS	288,900.00	205,800.00
6-100-200-011-000-323	AIDES	224,614.00	112,255.00
6-100-200-011-000-361	HEALTH INSURANCE	175,319.68	93,305.00
6-100-200-011-000-364	FICA	7,445.95	4,612.00
6-100-200-011-000-365	TRS	36,285.84	25,848.00
6-100-200-011-000-366	PERS	49,415.08	24,696.00
6-100-200-011-000-369	SBS	13,768.84	6,881.00
6-100-200-011-000-451	TEACHING SUPPLIES	4,000.00	4,000.00
	011 Sitka High School	799,749.39	477,397.00
111 Blatchley Middle School			
6-100-200-111-000-315	TEACHERS	213,137.50	304,375.00

6-100-200-111-000-323 Aides Paraprofessionals are employed to assist the teachers and students at BMS in the various special needs programs.

6-100-200-111-000-361 Health Insurance]

6-100-200-111-000-364 FICA Matching]

6-100-200-111-000-365 TRS Matching] See Assumptions Page.

6-100-200-111-000-366 PERS Matching]

6-100-200-111-000-369 SBS Matching]

6-100-200-111-000-451 Teaching Supplies Consumable materials used by the BMS special education teaching staff (with the exception of equipment and textbooks) such as workbook and paper.

6-100-200-111-000-479 Other Supplies/Media Audiovisual supplies and equipment such as maps, visual displays, and computer software.

Keet Gooshi Heen Elementary (Location – 300)

6-100-200-300-000-315 Teachers Special Education Resource Teachers employed at Keet Gooshi Heen Elementary School.

6-100-200-300-000-323 Aides Paraprofessionals are employed to assist the teachers and students at KGH in the various special needs programs.

6-100-200-300-000-361 Health Insurance]

6-100-200-300-000-364 FICA Matching]

6-100-200-300-000-365 TRS Matching] See Assumptions Page

6-100-200-300-000-366 PERS Matching]

6-100-200-300-000-369 SBS Matching]

6-100-200-300-000-440 Other Purchased Services Special education expenditures at KGH for building, equipment, rental, repair, advertising, and other outsourced services.

6-100-200-300-000-451 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)

6-100-200-333-000-315 Teachers Special Education Resource Teachers employed at Baranof Elementary.

6-100-200-333-000-323 Aides Paraprofessionals employed to assist the teachers and students in the various special needs programs.

6-100-200-333-000-361 Health Insurance]

6-100-200-333-000-364 FICA Matching]

6-100-200-333-000-365 TRS Matching] See Assumptions Page

6-100-200-333-000-366 PERS Matching]

6-100-200-333-000-369 SBS Matching]

6-100-200-333-000-451 Teaching Supplies Consumable materials used by the BES special education teaching staff (with the exception of equipment and textbooks) such as workbooks and paper.

FUNCTION 220 Special Education Support Services

District wide – (Location – 000)

6-100-220-000-000-310 Director/Coordinator/Manager Special Education Director employed by the District.

6-100-220-000-000-315 Teacher Salaries for the District Occupational Therapist & Speech Language Pathologist.

6-100-220-000-000-324 Support Staff One full time Administrative Assistant is employed at the district office to assist the Special Education Director with the statutory record-keeping requirements.

6-100-220-000-000-361 Health Insurance]

6-100-220-000-000-364 FICA Matching]

6-100-220-000-000-365 TRS Matching] See Assumptions Page

6-100-220-000-000-366 PERS Matching]

6-100-220-000-000-369 SBS Matching]

6-100-220-000-000-410 Prof/Tech Services Specialized professional contracts for special education services.

6-100-220-000-000-420 Travel Travel to meetings and trainings for the special education support staff.

6-100-220-000-000-440 Other Purchased Services Expenditures for equipment, rentals, repairs, advertising, and other outsourced services.

6-100-220-000-000-454 Office Supplies/Postage Postage and office supplies used for special education.

6-100-220-000-000-510 Equipment Extended life, non-consumable items with a purchase value over \$5,000 for the special education support staff.

6-100-220-000-056-365 TRS The special education support portion of the appropriation from the State to cover the TRS unfunded liability.

6-100-220-000-057-366 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)

6-100-300-000-056-365 TRS The pupil support portion of the appropriation from the State to cover the TRS unfunded liability.

6-100-300-000-057-366 PERS The pupil support portion of the appropriation from the State to cover the PERS unfunded liability.

6-100-300-000-268-323 Aides Support staff for the District cold water survival program

6-100-300-000-268-364 FICA Matching] See Assumptions Page

6-100-300-000-268-369 SBS Matching]

6-100-300-000-268-410 Prof/Tech Services These funds pay for the AMSEA instructors to provide training for cold water survival.

6-100-300-000-268-425 Student Transportation Transportation charges to bring students to cold water survival training.

6-100-300-000-268-451 Teaching Supplies Supplies used by the cold water survival teaching staff.

6-100-300-000-268-491 Dues and Fees AMSEA membership dues.

**Sitka School District
FY2016 Operating Budget
Expenditures**

Account Number	Account Description	FY2016 Budget	FY2015 Budget
6-100-200-011-000-323	AIDES	224,614.00	112,255.00
6-100-200-011-000-361	HEALTH INSURANCE	175,319.68	93,305.00
6-100-200-011-000-364	FICA	7,445.95	4,612.00
6-100-200-011-000-365	TRS	36,285.84	25,848.00
6-100-200-011-000-366	PERS	49,415.08	24,696.00
6-100-200-011-000-369	SBS	13,768.84	6,881.00
6-100-200-011-000-451	TEACHING SUPPLIES	4,000.00	4,000.00
011 Sitka High School		799,749.39	477,397.00
111 Blatchley Middle School			
6-100-200-111-000-315	TEACHERS	213,137.50	304,375.00
6-100-200-111-000-323	AIDES	130,403.00	159,536.00
6-100-200-111-000-361	HEALTH INSURANCE	103,812.28	133,942.00
6-100-200-111-000-364	FICA	4,981.34	6,727.00
6-100-200-111-000-365	TRS	26,770.07	38,230.00
6-100-200-111-000-366	PERS	28,688.66	35,098.00
6-100-200-111-000-369	SBS	7,993.70	9,780.00
6-100-200-111-000-451	TEACHING SUPPLIES	2,350.00	2,350.00
6-100-200-111-000-479	OTHERS SUPPLIES/MEDIA	100.00	100.00
111 Blatchley Middle School		518,236.55	690,138.00
300 Keet Gooshi Heen Elementary			
6-100-200-300-000-315	TEACHERS	423,325.00	415,000.00
6-100-200-300-000-323	AIDES	458,913.00	373,724.00
6-100-200-300-000-361	HEALTH INSURANCE	348,208.60	276,841.00
6-100-200-300-000-364	FICA	12,792.45	11,436.00
6-100-200-300-000-365	TRS	53,169.62	48,520.00
6-100-200-300-000-366	PERS	100,960.86	82,219.00
6-100-200-300-000-369	SBS	28,131.37	22,909.00
6-100-200-300-000-440	OTHER PURCHASED SERVICES	50.00	50.00
6-100-200-300-000-451	TEACHING SUPPLIES	1,000.00	3,000.00
300 Keet Gooshi Heen Elementary		1,426,550.90	1,233,699.00
333 Baranof Elementary			
6-100-200-333-000-315	TEACHERS	280,162.50	235,875.00
6-100-200-333-000-323	AIDES	270,934.16	254,053.00
6-100-200-333-000-361	HEALTH INSURANCE	198,322.63	199,700.00
6-100-200-333-000-364	FICA	7,990.90	7,104.00
6-100-200-333-000-365	TRS	35,188.41	29,626.00
6-100-200-333-000-366	PERS	59,605.51	55,892.00
6-100-200-333-000-369	SBS	16,608.26	15,573.00
6-100-200-333-000-451	TEACHING SUPPLIES	1,300.00	1,300.00
333 Baranof Elementary		870,112.37	799,123.00
994 Pacific High School			
6-100-200-994-000-451	TEACHING SUPPLIES	0.00	224.00
994 Pacific High School		0.00	224.00
200 Special Education Instruction		4,043,739.98	3,989,212.00
220 Special Education Support Services - Students			
000 District Wide			
6-100-220-000-000-310	DIRECTOR/COORDINATOR/MGR	102,691.22	100,223.00
6-100-220-000-000-315	TEACHERS	151,525.00	148,225.00
6-100-220-000-000-316	EXTRA DUTY PAY	0.00	8,000.00
6-100-220-000-000-324	SUPPORT STAFF	48,124.96	46,357.00
6-100-220-000-000-361	HEALTH INSURANCE	50,012.23	47,313.00
6-100-220-000-000-364	FICA	4,507.20	4,391.00
6-100-220-000-000-365	TRS	32,997.16	32,210.00
6-100-220-000-000-366	PERS	10,587.49	10,199.00
6-100-220-000-000-369	SBS	3,471.11	3,332.00
6-100-220-000-000-410	PROF/TECH SERVICES	233,892.00	250,000.00
6-100-220-000-000-420	TRAVEL	18,000.00	11,000.00
6-100-220-000-000-440	OTHER PURCHASED SERVICES	7,000.00	4,000.00
6-100-220-000-000-454	OFFICE SUPPLIES/POSTAGE	10,000.00	10,000.00
6-100-220-000-000-510	EQUIPMENT	6,000.00	6,000.00
6-100-220-000-056-365	TRS	43,899.88	105,297.00
6-100-220-000-057-366	PERS	2,497.60	6,342.00
000 District Wide		725,205.85	792,889.00
220 Special Education Support Services - Students		725,205.85	792,889.00
300 Support Services - Students			
000 District Wide			
6-100-300-000-056-365	TRS	60,084.98	141,656.00
6-100-300-000-057-366	PERS	3,551.20	8,615.00
6-100-300-000-268-323	AIDES	700.00	700.00
6-100-300-000-268-364	FICA	10.00	10.00
6-100-300-000-268-369	SBS	43.00	43.00
6-100-300-000-268-410	PROF/TECH SERVICES	6,500.00	4,900.00
6-100-300-000-268-425	STUDENT TRANSPORTATION	1,500.00	1,500.00
6-100-300-000-268-451	TEACHING SUPPLIES	500.00	500.00
6-100-300-000-268-491	DUES AND FEES	500.00	500.00
000 District Wide		73,389.18	158,424.00
300 Support Services - Students		73,389.18	158,424.00

FUNCTION 320 GuidanceDistrict Wide (Location – 000)

6-100-320-000-000-327	<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.
6-100-320-000-000-363	<u>Workers' Compensation</u>]
6-100-320-000-000-364	<u>FICA Matching</u>]
6-100-320-000-000-369	<u>SBS Matching</u>]

See Assumptions Page

Sitka High (Location – 011)

6-100-320-011-000-315	<u>Teachers' Salaries</u>	for two Guidance Counselors at Sitka High School.
6-100-320-011-000-316	<u>Extra Duty Pay</u>	Payments to Certified employees for duties beyond the scope of their regular contract.
6-100-320-011-000-361	<u>Health Insurance</u>]
6-100-320-011-000-364	<u>FICA Matching</u>]
6-100-320-011-000-365	<u>TRS Matching</u>]
6-100-320-011-000-454	<u>Office Supplies/Postage</u>	Materials, supplies, postage, etc. are charged to this account.

See Assumptions Page

Blatchley Middle School (Location – 111)

6-100-320-111-000-315	<u>Teachers</u>	Salary for one Guidance Counselor employed at Blatchley Middle School.
6-100-320-111-000-361	<u>Health Insurance</u>]
6-100-320-111-000-364	<u>FICA Matching</u>]
6-100-320-111-000-365	<u>TRS Matching</u>]

See Assumptions Page

Keet Gooshi Heen Elementary School (Location – 300)

6-100-320-300-000-315	<u>Teachers</u>	Salary for one Guidance Counselor employed at Keet Gooshi Heen Elementary School.
6-100-320-300-000-361	<u>Health Insurance</u>]
6-100-320-300-000-364	<u>FICA Matching</u>]
6-100-320-300-000-365	<u>TRS Matching</u>]

See Assumptions Page

Baranof Elementary School (Location – 333)

6-100-320-333-000-315	<u>Teachers</u>	Salary for one Early Childhood Specialist employed at Baranof Elementary School.
6-100-320-333-000-361	<u>Health Insurance</u>]
6-100-320-333-000-364	<u>FICA Matching</u>]
6-100-320-333-000-365	<u>TRS Matching</u>]

See Assumptions Page

FUNCTION 330 Health ServicesDistrict wide (Location – 300)

6-100-330-000-000-324	<u>Support Staff</u>	One Nurse is employed district wide.
6-100-330-000-000-361	<u>Health Insurance</u>]
6-100-330-000-000-363	<u>Workers' Compensation</u>]
6-100-330-000-000-364	<u>FICA Matching</u>]
6-100-330-000-000-366	<u>PERS Matching</u>]
6-100-330-000-000-369	<u>SBS Matching</u>]
6-100-330-000-000-399	<u>Employee Physicals</u>	District policy provides payment for a physical examination once every three years for employees (up to \$150).
6-100-330-000-000-410	<u>Prof/Tech Services</u>	Other health services as required by the State.
6-100-330-000-000-420	<u>Travel</u>	Travel funds for meetings and training for the school nurse.
6-100-330-000-000-451	<u>Teaching Supplies</u>	Miscellaneous supplies for the nurses office.
6-100-330-000-000-454	<u>Office Supplies/Postage</u>	Postage and other health service supplies.

Blatchley Middle School (Location – 111)

6-100-330-111-000-454	<u>Office Supplies/Postage</u>	Postage and other health service supplies for BMS.
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FUNCTION 350 Support ServicesDistrict wide (Location – 300)

6-100-350-000-000-410	<u>Prof/Tech Services</u>	First Aid Training and instruction.
6-100-350-000-000-451	<u>Teaching Supplies</u>	These funds are to cover cost of supplies associated with staff in-service programs.
6-100-350-000-050-420	<u>Travel</u>	Funds to cover travel costs for visiting facilitators and instructors.
6-100-350-000-056-365	<u>TRS</u>	The support services portion of the appropriation from the State to cover the TRS unfunded liability.
6-100-350-000-057-366	<u>PERS</u>	The support services portion of the appropriation from the State to cover the PERS unfunded liability.
6-100-350-000-201-491	<u>Dues and Fees</u>	Science Consortium membership dues.
6-100-350-000-202-491	<u>Dues and Fees</u>	Math Consortium membership dues.
6-100-350-000-412-491	<u>Dues and Fees</u>	Writing Consortium membership dues.
6-100-350-000-950-433	<u>E-Rate Applicable Communications</u>	E-Rate applicable telephone/internet costs are charged to this account.

FUNCTION 351 Improvement of InstructionDistrict wide (Location – 300)

6-100-351-000-000-410	<u>Prof/Tech Services</u>	Professional fees associated with proficiency assessments.
6-100-351-000-000-451	<u>Teaching Supplies</u>	Supplie for proficiency testing.

**Sitka School District
FY2016 Operating Budget
Expenditures**

Account Number	Account Description	FY2016 Budget	FY2015 Budget
320 Guidance Services			
000 District Wide			
6-100-320-000-000-327	NON-CERTIFIED TEACHER SUB	5,000.00	10,000.00
6-100-320-000-000-363	WORKERS' COMPENSATION	394.00	352.00
6-100-320-000-000-364	FICA	72.50	145.00
6-100-320-000-000-369	SBS	306.50	613.00
	000 District Wide	5,773.00	11,110.00
011 Sitka High School			
6-100-320-011-000-315	TEACHERS	139,150.00	135,231.00
6-100-320-011-000-316	EXTRA DUTY PAY	8,000.00	0.00
6-100-320-011-000-361	HEALTH INSURANCE	30,444.84	41,640.00
6-100-320-011-000-364	FICA	2,017.68	1,961.00
6-100-320-011-000-365	TRS	17,477.24	16,985.00
6-100-320-011-000-454	OFFICE SUPPLIES/POSTAGE	800.00	1,800.00
	011 Sitka High School	197,889.76	197,617.00
111 Blatchley Middle School			
6-100-320-111-000-315	TEACHERS	74,925.00	74,441.00
6-100-320-111-000-361	HEALTH INSURANCE	7,599.28	6,926.00
6-100-320-111-000-364	FICA	1,086.41	1,079.00
6-100-320-111-000-365	TRS	9,410.58	9,350.00
	111 Blatchley Middle School	93,021.27	91,796.00
300 Keet Gooshi Heen Elementary			
6-100-320-300-000-315	TEACHERS	66,950.00	65,675.00
6-100-320-300-000-361	HEALTH INSURANCE	13,707.34	20,820.00
6-100-320-300-000-364	FICA	970.78	952.00
6-100-320-300-000-365	TRS	8,408.92	8,150.00
	300 Keet Gooshi Heen Elementary	90,037.04	95,597.00
333 Baranof Elementary			
6-100-320-333-000-315	TEACHERS	70,550.00	69,650.00
6-100-320-333-000-361	HEALTH INSURANCE	22,845.56	20,820.00
6-100-320-333-000-364	FICA	1,022.98	1,010.00
6-100-320-333-000-365	TRS	8,861.08	8,748.00
	333 Baranof Elementary	103,279.62	100,228.00
	320 Guidance Services	490,000.69	496,348.00
330 Health Services			
000 District Wide			
6-100-330-000-000-324	SUPPORT STAFF	51,296.00	49,904.00
6-100-330-000-000-361	HEALTH INSURANCE	24,114.76	22,866.00
6-100-330-000-000-363	WORKERS' COMPENSATION	422.00	377.00
6-100-330-000-000-364	FICA	743.79	724.00
6-100-330-000-000-366	PERS	11,285.12	10,979.00
6-100-330-000-000-369	SBS	3,144.44	3,059.00
6-100-330-000-000-399	EMPLOYEE PHYSICALS	500.00	500.00
6-100-330-000-000-410	PROF/TECH SERVICES	5,000.00	5,000.00
6-100-330-000-000-420	TRAVEL	100.00	100.00
6-100-330-000-000-451	TEACHING SUPPLIES	2,300.00	2,300.00
6-100-330-000-000-454	OFFICE SUPPLIES/POSTAGE	405.00	405.00
	000 District Wide	99,311.11	96,214.00
111 Blatchley Middle School			
6-100-330-111-000-454	OFFICE SUPPLIES/POSTAGE	100.00	100.00
	111 Blatchley Middle School	100.00	100.00
	330 Health Services	99,411.11	96,314.00
350 Support Services			
000 District Wide			
6-100-350-000-000-410	PROF/TECH SERVICES	5,000.00	5,000.00
6-100-350-000-000-451	TEACHING SUPPLIES	2,000.00	2,000.00
6-100-350-000-050-410	PROF/TECH SERVICES	0.00	5,000.00
6-100-350-000-050-420	TRAVEL	3,000.00	3,000.00
6-100-350-000-056-365	TRS	35,425.20	86,760.00
6-100-350-000-057-366	PERS	665.59	1,689.00
6-100-350-000-200-420	TRAVEL	0.00	1,225.00
6-100-350-000-201-491	DUES AND FEES	1,000.00	1,000.00
6-100-350-000-202-491	DUES AND FEES	1,000.00	1,000.00
6-100-350-000-412-491	DUES AND FEES	1,800.00	1,800.00
6-100-350-000-950-433	E-RATE APPLICABLE COMMUNICATIONS	198,108.00	135,000.00
	000 District Wide	247,998.79	243,474.00
	350 Support Services	247,998.79	243,474.00
351 Improvement of Instruction			
000 District Wide			
6-100-351-000-000-410	PROF/TECH SERVICES	3,700.00	3,700.00
6-100-351-000-000-451	TEACHING SUPPLIES	2,000.00	2,000.00
	000 District Wide	5,700.00	5,700.00
	351 Improvement of Instruction	5,700.00	5,700.00

FUNCTION 352 Library Service

District wide (Location – 000)

6-100-352-000-000-327	<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.
6-100-352-000-000-329	<u>Classified Substitute</u>	These funds are to employ student aides for shelving books.
6-100-352-000-000-363	<u>Workers' Compensation</u>]
6-100-352-000-000-364	<u>FICA Matching</u>] See Assumptions Page
6-100-352-000-000-369	<u>SBS Matching</u>]
6-100-352-000-000-410	<u>Prof/Tech Services</u>	These funds are Sitka School District's portion of automated interlibrary management system (OCLC).

Sitka High School (Location – 011)

6-100-352-011-000-315	<u>Teachers</u>	One Librarian is employed at Sitka High School.
6-100-352-011-000-361	<u>Health Insurance</u>]
6-100-352-011-000-364	<u>FICA Matching</u>] See Assumptions Page
6-100-352-011-000-365	<u>TRS Matching</u>]

Blatchley Middle School (Location – 111)

6-100-352-111-000-315	<u>Teachers</u>	One Librarian is employed at Blatchley Middle School.
6-100-352-111-000-361	<u>Health Insurance</u>]
6-100-352-111-000-364	<u>FICA Matching</u>] See Assumptions Page
6-100-352-111-000-365	<u>TRS Matching</u>]

Keet Gooshi Heen Elementary School (Location – 300)

6-100-352-300-000-315	<u>Teachers</u>	One Librarian is employed at Keet Gooshi Heen Elementary School.
6-100-352-300-000-361	<u>Health Insurance</u>]
6-100-352-300-000-364	<u>FICA Matching</u>] See Assumptions Page
6-100-352-300-000-365	<u>TRS Matching</u>]

Baranof Elementary School (Location – 333)

6-100-352-333-000-323	<u>Aides</u>	One half-time Paraprofessional is employed in Baranof Elementary School Library.
6-100-352-333-000-361	<u>Health Insurance</u>]
6-100-352-333-000-364	<u>FICA Matching</u>] See Assumptions Page
6-100-352-333-000-366	<u>PERS Matching</u>]
6-100-352-333-000-369	<u>SBS Matching</u>]

FUNCTION 400 School Administration

District Wide (Location – 000)

6-100-400-000-000-420	<u>Travel</u>	Funds for administrative travel on behalf of the district.
6-100-400-000-056-365	<u>TRS</u>	The school administration portion of the appropriation from the State to cover the TRS unfunded liability.

Sitka High School (Location – 011)

6-100-400-011-000-313	<u>Principals-Asst- Principal</u>	Salaries for the Principal and Assistant Principal at Sitka High School.
6-100-400-011-000-361	<u>Health Insurance</u>]
6-100-400-011-000-364	<u>FICA Matching</u>] See Assumptions Page
6-100-400-011-000-365	<u>TRS Matching</u>]
6-100-400-011-000-410	<u>Prof/Tech Services</u>	Specialized administrative services provided at SHS.
6-100-400-011-000-420	<u>Travel</u>	SHS Principal and Vice-Principal travel for state and national meetings.
6-100-400-011-950-433	<u>Communications</u>	SHS cell phone costs are charged to this account.
6-100-400-011-000-454	<u>Office Supplies/Postage</u>	SHS office supplies and postage are charged to this account.

Blatchley Middle School (Location – 111)

6-100-400-111-000-313	<u>Principals-Asst- Principal</u>	Salaries for the Principal and Assistant Principal at Blatchley Middle School.
6-100-400-111-000-361	<u>Health Insurance</u>]
6-100-400-111-000-364	<u>FICA Matching</u>] See Assumptions Page
6-100-400-111-000-365	<u>TRS Matching</u>]
6-100-400-111-000-410	<u>Prof/Tech Services</u>	Specialized administrative services provided at BMS.
6-100-400-111-000-420	<u>Travel</u>	BMS Principal and Vice-Principal travel for state and national meetings.
6-100-400-111-000-454	<u>Office Supplies/Postage</u>	BMS Office supplies and postage are charged to this account.

Keet Gooshi Heen Elementary School (Location – 300)

6-100-400-300-000-313	<u>Principals-Asst- Principal</u>	Salary for the Principal at Keet Gooshi Heen Elementary.
6-100-400-300-000-361	<u>Health Insurance</u>]
6-100-400-300-000-364	<u>FICA Matching</u>] See Assumptions Page
6-100-400-300-000-365	<u>TRS Matching</u>]
6-100-400-300-000-454	<u>Office Supplies/Postage</u>	KGH office supplies and postage are charged to this account.

Baranof Elementary School (Location – 333)

6-100-400-333-000-313	<u>Principals-Asst- Principal</u>	Salary for the Principal at Baranof Elementary School.
6-100-400-333-000-361	<u>Health Insurance</u>]
6-100-400-333-000-364	<u>FICA Matching</u>] See Assumptions Page
6-100-400-333-000-365	<u>TRS Matching</u>]
6-100-400-333-000-454	<u>Office Supplies/Postage</u>	BES office supplies and postage are charged to this account.
6-100-400-333-000-510	<u>Equipment</u>	Funds for administrative equipment needs for BES.

**Sitka School District
FY2016 Operating Budget
Expenditures**

Account Number	Account Description	FY2016 Budget	FY2015 Budget
352 Library Services			
000 District Wide			
6-100-352-000-000-327	NON-CERTIFIED TEACHER SUB	500.00	500.00
6-100-352-000-000-329	CLASSIFIED SUBSTITUTE	500.00	500.00
6-100-352-000-000-363	WORKERS' COMPENSATION	394.00	352.00
6-100-352-000-000-364	FICA	14.50	15.00
6-100-352-000-000-369	SBS	61.30	61.00
6-100-352-000-000-410	PROF/TECH SERVICES	13,000.00	13,000.00
	000 District Wide	14,469.80	14,428.00
011 Sitka High School			
6-100-352-011-000-315	TEACHERS	70,550.00	69,650.00
6-100-352-011-000-361	HEALTH INSURANCE	13,551.68	12,350.00
6-100-352-011-000-364	FICA	1,022.98	1,010.00
6-100-352-011-000-365	TRS	8,861.08	8,748.00
	011 Sitka High School	93,985.74	91,758.00
111 Blatchley Middle School			
6-100-352-111-000-315	TEACHERS	81,725.00	82,825.00
6-100-352-111-000-361	HEALTH INSURANCE	7,599.28	6,926.00
6-100-352-111-000-364	FICA	1,185.01	1,201.00
6-100-352-111-000-365	TRS	10,264.66	10,403.00
	111 Blatchley Middle School	100,773.95	101,355.00
300 Keet Gooshi Heen Elementary			
6-100-352-300-000-315	TEACHERS	59,725.00	58,825.00
6-100-352-300-000-361	HEALTH INSURANCE	22,845.56	20,820.00
6-100-352-300-000-364	FICA	866.01	853.00
6-100-352-300-000-365	TRS	7,501.46	7,388.00
	300 Keet Gooshi Heen Elementary	90,938.03	87,886.00
333 Baranof Elementary			
6-100-352-333-000-323	AIDES	12,824.50	12,350.00
6-100-352-333-000-361	HEALTH INSURANCE	12,057.38	8,454.00
6-100-352-333-000-364	FICA	185.96	179.00
6-100-352-333-000-366	PERS	2,821.39	2,717.00
6-100-352-333-000-369	SBS	786.14	757.00
	333 Baranof Elementary	28,675.37	24,457.00
	352 Library Services	328,842.89	319,884.00
400 School Administration			
000 District Wide			
6-100-400-000-000-420	TRAVEL	6,000.00	11,000.00
6-100-400-000-056-365	TRS	111,401.86	276,124.00
	000 District Wide	117,401.86	287,124.00
011 Sitka High School			
6-100-400-011-000-313	PRINCIPALS-ASST.PRINCIPAL	201,766.00	192,325.00
6-100-400-011-000-361	HEALTH INSURANCE	23,501.06	43,390.00
6-100-400-011-000-364	FICA	2,925.61	2,789.00
6-100-400-011-000-365	TRS	25,341.81	24,156.00
6-100-400-011-000-410	PROF/TECH SERVICES	500.00	500.00
6-100-400-011-000-420	TRAVEL	3,420.00	3,420.00
6-100-400-011-000-433	COMMUNICATION	2,400.00	0.00
6-100-400-011-000-454	OFFICE SUPPLIES/POSTAGE	700.00	700.00
	011 Sitka High School	260,554.48	267,280.00
111 Blatchley Middle School			
6-100-400-111-000-313	PRINCIPALS-ASST.PRINCIPAL	191,111.00	183,744.00
6-100-400-111-000-361	HEALTH INSURANCE	50,767.92	41,222.00
6-100-400-111-000-364	FICA	2,771.11	2,664.00
6-100-400-111-000-365	TRS	24,003.54	23,003.00
6-100-400-111-000-410	PROF/TECH SERVICES	400.00	1,400.00
6-100-400-111-000-420	TRAVEL	150.00	150.00
6-100-400-111-000-454	OFFICE SUPPLIES/POSTAGE	6,000.00	2,500.00
	111 Blatchley Middle School	275,203.57	254,683.00
300 Keet Gooshi Heen Elementary			
6-100-400-300-000-313	PRINCIPALS-ASST.PRINCIPAL	88,564.80	111,745.00
6-100-400-300-000-316	EXTRA DUTY PAY	7,500.00	0.00
6-100-400-300-000-361	HEALTH INSURANCE	12,045.93	12,870.00
6-100-400-300-000-364	FICA	1,284.19	1,620.00
6-100-400-300-000-365	TRS	8,898.99	13,035.00
6-100-400-300-000-454	OFFICE SUPPLIES/POSTAGE	12,500.00	2,955.00
	300 Keet Gooshi Heen Elementary	130,793.91	142,225.00
333 Baranof Elementary			
6-100-400-333-000-313	PRINCIPALS-ASST.PRINCIPAL	89,999.00	90,618.00
6-100-400-333-000-361	HEALTH INSURANCE	25,383.96	6,495.00
6-100-400-333-000-364	FICA	1,304.99	1,314.00
6-100-400-333-000-365	TRS	11,303.87	10,382.00
6-100-400-333-000-420	TRAVEL	0.00	1,085.00
6-100-400-333-000-454	OFFICE SUPPLIES/POSTAGE	2,000.00	2,000.00
6-100-400-333-000-510	EQUIPMENT	1,600.00	1,600.00
	333 Baranof Elementary	131,591.82	113,494.00

Pacific High School (Location – 994)

6-100-400-994-000-313	<u>Principals-Asst- Principal</u>	Salaries for the two half-time Principals at Pacific High School.	
6-100-400-994-000-361	<u>Health Insurance</u>]
6-100-400-994-000-364	<u>FICA Matching</u>]
6-100-400-994-000-365	<u>TRS Matching</u>]
6-100-400-994-000-420	<u>Travel</u>	These funds are for the PHS Principals to travel to state and national meetings.	
6-100-400-994-000-454	<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)

6-100-450-000-000-329	<u>Classified Substitute</u>	Substitutes are employed for classified employees on sick leave, vacation, and professional leave.	
6-100-450-000-000-363	<u>Workers' Compensation</u>]
6-100-450-000-000-364	<u>FICA Matching</u>]
6-100-450-000-000-369	<u>SBS Matching</u>]
6-100-450-000-057-366	<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)

6-100-450-011-000-324	<u>Support Staff</u>	Wages for three clerical support staff working in the SHS office.	
6-100-450-011-000-361	<u>Health Insurance</u>]
6-100-450-011-000-364	<u>FICA Matching</u>]
6-100-450-011-000-366	<u>PERS Matching</u>]
6-100-450-011-000-369	<u>SBS Matching</u>]

Blatchley Middle School (Location – 111)

6-100-450-111-000-324	<u>Support Staff</u>	Wages for two clerical support staff working in the BMS office.	
6-100-450-111-000-361	<u>Health Insurance</u>]
6-100-450-111-000-364	<u>FICA Matching</u>]
6-100-450-111-000-366	<u>PERS Matching</u>]
6-100-450-111-000-369	<u>SBS Matching</u>]

Keet Gooshi Heen Elementary School (Location – 300)

6-100-450-300-000-324	<u>Support Staff</u>	Wages for two clerical support staff working in the KGH offices.	
6-100-450-300-000-361	<u>Health Insurance</u>]
6-100-450-300-000-364	<u>FICA Matching</u>]
6-100-450-300-000-366	<u>PERS Matching</u>]
6-100-450-300-000-369	<u>SBS Matching</u>]

Baranof Elementary School (Location – 333)

6-100-450-333-000-324	<u>Support Staff</u>	Wages for one full time and one half time clerical support staff working in the BES offices.	
6-100-450-333-000-361	<u>Health Insurance</u>]
6-100-450-333-000-364	<u>FICA Matching</u>]
6-100-450-333-000-366	<u>PERS Matching</u>]
6-100-450-333-000-369	<u>SBS Matching</u>]

Pacific High School (Location – 994)

6-100-450-994-000-324	<u>Support Staff</u>	Wages for one half time clerical support staff working in the PHS office.	
6-100-450-994-000-361	<u>Health Insurance</u>]
6-100-450-994-000-364	<u>FICA Matching</u>]
6-100-450-994-000-366	<u>PERS Matching</u>]
6-100-450-994-000-369	<u>SBS Matching</u>]

FUNCTION 510 District Administration

District Wide (Location – 000)

6-100-510-000-000-329	<u>Classified Substitute</u>	Substitutes are employed for classified employees on sick leave, vacation, and professional leave.	
6-100-510-000-000-362	<u>Unemployment Insurance</u>	State required unemployment insurance.	
6-100-510-000-000-363	<u>Workers' Compensation</u>]
6-100-510-000-000-364	<u>FICA Matching</u>]
6-100-510-000-000-369	<u>SBS Matching</u>]
6-100-510-000-000-412	<u>Audit Fees</u>	for the annual audit of the District financial accounts as required by state law.	
6-100-510-000-000-414	<u>Legal Services</u>	Expenditures for regular legal fees for consultations, document reviews, and other legal concerns.	
6-100-510-000-000-417	<u>Data Processing</u>	This covers the cost of computer consultants and software updates for the District financial software.	
6-100-510-000-000-440	<u>Other Purchased Services</u>	District software purchases (i.e. leave request) and other technical support.	
6-100-510-000-000-441	<u>Equipment Rentals</u>	Funds for District equipment rentals (i.e. postage machine).	
6-100-510-000-000-443	<u>Equipment Repair/Maintenance</u>	Funds to cover copying machines and other District equipment maintenance.	
6-100-510-000-000-448	<u>Fidelity Bond</u>	The bond to cover the Board Clerk and all District employees who handle money.	

**Sitka School District
FY2016 Operating Budget
Expenditures**

Account Number	Account Description	FY2016 Budget	FY2015 Budget
994 Pacific High School			
6-100-400-994-000-313	PRINCIPALS-ASST.PRINCIPAL	87,737.00	94,056.00
6-100-400-994-000-361	HEALTH INSURANCE	25,383.96	20,086.00
6-100-400-994-000-364	FICA	1,272.19	1,364.00
6-100-400-994-000-365	TRS	11,019.77	11,813.00
6-100-400-994-000-420	TRAVEL	450.00	450.00
6-100-400-994-000-454	OFFICE SUPPLIES/POSTAGE	639.00	639.00
	994 Pacific High School	126,501.92	128,408.00
	400 School Administration	1,042,047.56	1,193,214.00
450 School Administration - Support Services			
000 District Wide			
6-100-450-000-000-329	CLASSIFIED SUBSTITUTE	12,000.00	9,000.00
6-100-450-000-000-363	WORKERS' COMPENSATION	3,938.00	3,518.00
6-100-450-000-000-364	FICA	174.00	131.00
6-100-450-000-000-369	SBS	735.60	552.00
6-100-450-000-057-366	PERS	18,802.16	49,786.00
	000 District Wide	35,649.76	62,987.00
011 Sitka High School			
6-100-450-011-000-324	SUPPORT STAFF	130,970.72	127,671.00
6-100-450-011-000-361	HEALTH INSURANCE	40,157.99	38,078.00
6-100-450-011-000-364	FICA	1,899.08	1,851.00
6-100-450-011-000-366	PERS	28,813.56	28,088.00
6-100-450-011-000-369	SBS	8,028.51	7,826.00
	011 Sitka High School	209,869.86	203,514.00
111 Blatchley Middle School			
6-100-450-111-000-324	SUPPORT STAFF	72,983.04	72,772.00
6-100-450-111-000-361	HEALTH INSURANCE	28,609.09	27,128.00
6-100-450-111-000-364	FICA	1,058.25	1,055.00
6-100-450-111-000-366	PERS	16,056.27	16,010.00
6-100-450-111-000-369	SBS	4,473.86	4,461.00
	111 Blatchley Middle School	123,180.51	121,426.00
300 Keet Gooshi Heen Elementary			
6-100-450-300-000-324	SUPPORT STAFF	79,916.40	88,873.00
6-100-450-300-000-361	HEALTH INSURANCE	48,229.52	36,430.00
6-100-450-300-000-364	FICA	1,158.79	1,289.00
6-100-450-300-000-366	PERS	17,581.61	19,552.00
6-100-450-300-000-369	SBS	4,898.88	5,448.00
	300 Keet Gooshi Heen Elementary	151,785.20	151,592.00
333 Baranof Elementary			
6-100-450-333-000-324	SUPPORT STAFF	58,631.38	57,213.00
6-100-450-333-000-361	HEALTH INSURANCE	29,889.37	28,342.00
6-100-450-333-000-364	FICA	850.15	830.00
6-100-450-333-000-366	PERS	12,898.90	12,587.00
6-100-450-333-000-369	SBS	3,594.10	3,507.00
	333 Baranof Elementary	105,863.90	102,479.00
994 Pacific High School			
6-100-450-994-000-324	SUPPORT STAFF	19,775.08	17,406.00
6-100-450-994-000-361	HEALTH INSURANCE	8,915.99	3,803.00
6-100-450-994-000-364	FICA	286.74	252.00
6-100-450-994-000-366	PERS	4,350.52	3,829.00
6-100-450-994-000-369	SBS	1,212.21	1,067.00
	994 Pacific High School	34,540.54	26,357.00
	450 School Administration - Support Services	660,889.77	668,355.00
510 District Administration			
000 District Wide			
6-100-510-000-000-329	CLASSIFIED SUBSTITUTE	500.00	500.00
6-100-510-000-000-362	UNEMPLOYMENT INSURANCE	16,538.00	15,750.00
6-100-510-000-000-363	WORKERS' COMPENSATION	945.00	844.00
6-100-510-000-000-364	FICA	7.25	7.00
6-100-510-000-000-369	SBS	30.65	31.00
6-100-510-000-000-410	PROF/TECH SERVICES	0.00	1,000.00
6-100-510-000-000-412	AUDIT	25,000.00	27,000.00
6-100-510-000-000-414	LEGAL SERVICES	17,000.00	17,000.00
6-100-510-000-000-417	DATA PROCESSING	21,000.00	21,000.00
6-100-510-000-000-440	OTHER PURCHASED SERVICES	5,000.00	4,500.00
6-100-510-000-000-441	EQUIPMENT RENTALS	1,800.00	1,800.00
6-100-510-000-000-443	EQUIPMENT REPAIR/MAINT.	7,000.00	7,000.00
6-100-510-000-000-448	FIDELITY BOND	25,930.00	15,083.00

6-100-510-000-000-454 Office Supplies/Postage District office postage and supplies.
6-100-510-000-000-491 Dues and Fees 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).
6-100-510-000-000-510 Equipment Extended life, non-consumable items with a purchase value over \$2,000 to be used by District.
6-100-510-000-056-365 TRS The district administration portion of the appropriation from the State to cover the TRS unfunded liability.
6-100-510-000-057-366 PERS The district administration portion of the appropriation from the State to cover the PERS unfunded liability.
6-100-510-000-200-414 Legal Services Program 200 is budgeted reserve for potential litigation.

FUNCTION 511 School Board

District Wide (Location – 000)

6-100-511-000-000-324 Support Staff A Board Secretary (also the Administrative Assistant) is paid to attend Board meetings, take minutes, and perform other duties as directed by the Board.
6-100-511-000-000-364 FICA Matching]
6-100-511-000-000-366 PERS Matching] See Assumptions Page
6-100-511-000-000-369 SBS Matching]
6-100-511-000-000-410 Prof/Tech Services Payments for broadcast services to televise school board meetings.
6-100-511-000-000-420 Travel 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.
6-100-511-000-000-425 Student Travel Travel to take student representatives to AASB student conference.
6-100-511-000-000-440 Other Purchased Services Costs for advertising position vacancies, legal notices, and other communications.
6-100-511-000-000-479 Other Supplies/Media Miscellaneous supplies used for Board Meetings (i.e. awards, water, documents, film).

FUNCTION 512 Superintendent’s Office

District Wide (Location – 000)

6-100-512-000-000-311 Superintendent Salary for the Superintendent.
6-100-512-000-000-312 Assistant Superintendent Salary for the Assistant Superintendent.
6-100-512-000-000-324 Support Staff Wages for the Superintendent’s Administrative Assistant.
6-100-512-000-000-361 Health Insurance]
6-100-512-000-000-364 FICA Matching]
6-100-512-000-000-365 TRS Matching] See Assumptions Page
6-100-512-000-000-366 PERS Matching]
6-100-512-000-000-369 SBS Matching]
6-100-512-000-311-420 Travel Travel for the Superintendent
6-100-512-000-312-420 Travel Travel for the Assistant Superintendent

FUNCTION 550 District Admin- Support

District Wide (Location – 000)

6-100-550-000-000-321 Director/Manager Salary for the Business Manager.
6-100-550-000-000-324 Support Staff Wages for one-half accounts payable accountant, the payroll accountant, and the grants/foodservice accountant.
6-100-550-000-000-361 Health Insurance]
6-100-550-000-000-364 FICA Matching] See Assumptions Page
6-100-550-000-000-366 PERS Matching]
6-100-550-000-000-369 SBS Matching]
6-100-550-000-000-410 Prof/Tech Services Support services for the District financial accounting software package.
6-100-550-000-000-420 Travel Travel costs for the Business Manager and business office personnel.
6-100-550-000-000-447 Liability Insurance District liability insurance costs.
6-100-550-000-000-495 Indirect Costs District income from the state mandated indirect cost rate charged on most grants.
6-100-550-000-057-366 PERS The district administration support portion of the appropriation from the State to cover the PERS unfunded liability.

FUNCTION 556 Technology Service

District Wide (Location – 000)

6-100-556-000-000-322 Specialist Salary for the Information Technology Director.
6-100-556-000-000-324 Support Staff One full time support staff is employed to assist the Information Technology Director.
6-100-556-000-000-326 Classified Extra Duty Pay Stipends for Classified staff for duties performed beyond the scope of their regular assignment.
6-100-556-000-000-329 Classified Substitute Temporary personnel hired to assist the Computer Systems Administrator as needed.
6-100-556-000-000-361 Health Insurance]
6-100-556-000-000-364 FICA Matching]
6-100-556-000-000-366 PERS Matching] See Assumptions Page
6-100-556-000-000-369 SBS Matching]
6-100-556-000-000-410 Prof/Tech Services Funds to pay for specialized technology services.
6-100-556-000-000-420 Travel Travel costs for the Technology Specialist.

**Sitka School District
FY2016 Operating Budget
Expenditures**

Account Number	Account Description	FY2016 Budget	FY2015 Budget
6-100-510-000-000-454	OFFICE SUPPLIES/POSTAGE	8,500.00	16,000.00
6-100-510-000-000-491	DUES AND FEES	21,000.00	21,000.00
6-100-510-000-000-510	EQUIPMENT	2,000.00	3,000.00
6-100-510-000-056-365	TRS	38,265.90	92,755.00
6-100-510-000-057-366	PERS	3,591.05	9,042.00
6-100-510-000-200-414	LEGAL SERVICES	22,828.00	22,828.00
000 District Wide		216,935.85	276,140.00
510 District Administration		216,935.85	276,140.00

511 School Board			
000 District Wide			
6-100-511-000-000-324	SUPPORT STAFF	3,000.00	1,500.00
6-100-511-000-000-364	FICA	43.50	22.00
6-100-511-000-000-366	PERS	660.00	330.00
6-100-511-000-000-369	SBS	183.90	92.00
6-100-511-000-000-410	PROF/TECH SERVICES	7,500.00	4,500.00
6-100-511-000-000-420	TRAVEL	25,000.00	35,000.00
6-100-511-000-000-425	STUDENT TRAVEL	2,000.00	0.00
6-100-511-000-000-440	OTHER PURCHASED SERVICES	13,600.00	7,600.00
6-100-511-000-000-479	OTHERS SUPPLIES/MEDIA	10,000.00	10,000.00
000 District Wide		61,987.40	59,044.00
511 School Board		61,987.40	59,044.00

512 Superintendent's Office			
000 District Wide			
6-100-512-000-000-311	SUPERINTENDENT	123,800.00	122,000.00
6-100-512-000-000-312	ASSISTANT SUPERINTENDENT	105,200.00	103,900.00
6-100-512-000-000-324	SUPPORT STAFF	66,191.68	64,599.00
6-100-512-000-000-361	HEALTH INSURANCE	40,027.33	49,069.00
6-100-512-000-000-364	FICA	4,280.28	4,212.00
6-100-512-000-000-365	TRS	21,842.47	28,000.00
6-100-512-000-000-366	PERS	14,562.17	14,212.00
6-100-512-000-000-369	SBS	4,057.55	3,960.00
6-100-512-000-000-490	MISCELLANEOUS EXPENSE	0.00	100.00
6-100-512-000-311-420	TRAVEL	15,000.00	12,000.00
6-100-512-000-312-420	TRAVEL	2,000.00	1,700.00
000 District Wide		396,961.48	403,752.00
512 Superintendent's Office		396,961.48	403,752.00

550 District Administration - Support Services			
000 District Wide			
6-100-550-000-000-321	DIRECTOR/MANAGER	86,333.00	64,150.00
6-100-550-000-000-324	SUPPORT STAFF	119,105.20	153,438.00
6-100-550-000-000-361	HEALTH INSURANCE	47,100.21	69,040.00
6-100-550-000-000-364	FICA	2,978.85	3,155.00
6-100-550-000-000-366	PERS	45,196.40	47,869.00
6-100-550-000-000-369	SBS	12,593.36	13,338.00
6-100-550-000-000-410	PROF/TECH SERVICES	1,000.00	3,500.00
6-100-550-000-000-420	TRAVEL	9,000.00	5,380.00
6-100-550-000-000-447	LIABILITY INSURANCE	34,071.00	33,779.00
6-100-550-000-000-495	INDIRECT COSTS	-70,000.00	-70,000.00
6-100-550-000-057-366	PERS	19,233.90	50,317.00
000 District Wide		306,611.92	373,966.00
550 District Administration - Support Services		306,611.92	373,966.00

556 Technology Services			
000 District Wide			
6-100-556-000-000-322	SPECIALIST	83,075.00	76,650.00
6-100-556-000-000-324	SUPPORT STAFF	45,734.72	44,016.00
6-100-556-000-000-326	TECHNOLOGY EXTRA DUTY	3,000.00	0.00
6-100-556-000-000-329	CLASSIFIED SUBSTITUTE	5,000.00	5,000.00
6-100-556-000-000-361	HEALTH INSURANCE	15,143.78	14,728.00
6-100-556-000-000-364	FICA	1,940.24	1,822.00
6-100-556-000-000-366	PERS	28,338.14	26,547.00
6-100-556-000-000-369	SBS	8,202.54	7,703.00
6-100-556-000-000-410	PROF/TECH SERVICES	56,980.00	125,000.00
6-100-556-000-000-420	TRAVEL	5,000.00	10,000.00

6-100-556-000-000-440 Other Purchased Services Technology subscriptions and other software and hardware support.
 6-100-556-000-000-443 Equipment Repair/ Maintenance Repair/maintenance cost for District computers.
 6-100-556-000-000-452 Maintenance Supplies Supplies for computers and other technology.
 6-100-556-000-000-510 Equipment Computer equipment is charged to this account.

FUNCTION 600 Maintenance/Operations

District Wide (Location – 000)

6-100-600-000-000-321 Director/Manager Salary for the District Maintenance Director.
 6-100-600-000-000-325 Maintenance/Custodians Wages for the District Maintenance employees.
 6-100-600-000-000-329 Classified Substitute Summer maintenance personnel.
 6-100-600-000-000-361 Health Insurance]
 6-100-600-000-000-363 Workers' Compensation]
 6-100-600-000-000-364 FICA Matching] See Assumptions Page
 6-100-600-000-000-366 PERS Matching]
 6-100-600-000-000-369 SBS Matching]
 6-100-600-000-000-410 Prof/Tech Services Professional cleanup service (Hazardous waste removal) and other specialized maintenance services.
 6-100-600-000-000-420 Travel Travel by maintenance department.
 6-100-600-000-000-431 Water/Sewage/Garbage Fees paid to the City of Sitka for water, sewage, and garbage at the maintenance facility.
 6-100-600-000-000-433 Communications Telephone/Internet costs for the maintenance staff.
 6-100-600-000-000-436 Electricity Fees paid to the City of Sitka for electrical usage at the maintenance facility.
 6-100-600-000-000-438 Heating Fuel Diesel fuel used for heating the maintenance facility.
 6-100-600-000-000-440 Other Purchased Services Expenditures for equipment, rentals, repairs, advertising, and other outsourced services.
 6-100-600-000-000-441 Equipment Rentals Miscellaneous rental equipment maintenance department utilizes throughout the year.
 6-100-600-000-000-442 Building Repair/Maintenance This account includes expenses such as fire equipment, security, boiler treatment, motor repair, controls, heating device maintenance.
 6-100-600-000-000-443 Equipment Repair/Maintenance Equipment repairs and maintenance contracts.
 6-100-600-000-000-444 Site Repair/Maintenance Upkeep and repair of school and grounds.
 6-100-600-000-000-446 Property Insurance Buildings and equipment, boiler, and vehicle insurance.
 6-100-600-000-000-452 Maintenance Supplies All supplies needed to maintain the buildings, equipment and sites in the district.
 6-100-600-000-000-453 Janitorial Supplies Toilet paper, trash bags, and other janitorial supplies.
 6-100-600-000-000-457 Small Tools/Equipment Tools and other items too small and inexpensive to be classified as equipment.
 6-100-600-000-000-458 Gas/Oil Gas and oil purchased for District owned vehicles.
 6-100-600-000-000-490 Miscellaneous Expense Other general maintenance costs incurred.
 6-100-600-000-000-510 Equipment Extended life, and non-consumable items with a purchase value over \$5,000.
 6-100-600-000-057-366 PERS The maintenance portion of the appropriation from the State to cover the PERS unfunded liability.
 6-100-600-000-326-325 Maintenance/Custodians Standby time paid to on call maintenance employees.
 6-100-600-000-326-364 FICA Matching]
 6-100-600-000-326-366 PERS Matching] See Assumptions Page
 6-100-600-000-326-369 SBS Matching]
 6-100-600-000-997-440 Other Purchased Services The Annual contract for all regular custodial work in the school buildings.

Sitka High School (Location – 011)

6-100-600-011-000-431 Water/Sewer/Garbage Payments to the City of Sitka for water, sewage, and garbage usage at SHS.
 6-100-600-011-000-434 Other Utility Services Payments for the fire alarm monitoring system at SHS.
 6-100-600-011-000-435 Heating Electricity Payments to the City of Sitka for electricity consumed through use of the electric boiler for heating SHS.
 6-100-600-011-000-436 Electricity Payments to the City of Sitka for electrical usage at SHS.
 6-100-600-011-000-438 Heating Fuel Payments for purchase of diesel fuel used for heating the SHS.

Blatchley Middle School (Location – 111)

6-100-600-111-000-431 Water/Sewer/Garbage Payments to the City of Sitka for water, sewage, and garbage usage at BMS.
 6-100-600-111-000-434 Other Utility Services Payments for the fire alarm monitoring system at BMS.
 6-100-600-111-000-435 Heating Electricity Payments to the City of Sitka for electricity consumed through use of the electric boiler for heating BMS.
 6-100-600-111-000-436 Electricity Fees paid to the City of Sitka for electrical usage at BMS.
 6-100-600-111-000-438 Heating Fuel Charges for purchase of diesel fuel used for heating BMS.

Keet Gooshi Heen Elementary School (Location – 300)

6-100-600-300-000-431 Water/Sewer/Garbage Payments to the City of Sitka for water, sewage, and garbage usage at KGH.
 6-100-600-333-000-434 Other Utility Services Payments for the fire alarm monitoring system at KGH.
 6-100-600-300-000-436 Electricity Payments to the City of Sitka for electrical usage at KGH. Heating Fuel Payments for purchase of diesel fuel used for heating the KGH.
 6-100-600-300-000-438

**Sitka School District
FY2016 Operating Budget
Expenditures**

Account Number	Account Description	FY2016 Budget	FY2015 Budget
6-100-556-000-000-440	OTHER PURCHASED SERVICES	85,000.00	20,000.00
6-100-556-000-000-443	EQUIPMENT REPAIR/MAINT.	1,000.00	1,000.00
6-100-556-000-000-452	MAINTENANCE SUPPLIES	17,000.00	23,200.00
6-100-556-000-000-510	EQUIPMENT	20,000.00	30,000.00
6-100-556-000-076-410	PROF/TECH SERVICES	0.00	5,000.00
	000 District Wide	375,414.42	390,666.00
	556 Technology Services	375,414.42	390,666.00
600 Maintenance/Operations			
000 District Wide			
6-100-600-000-000-321	DIRECTOR/MANAGER	86,033.00	85,133.00
6-100-600-000-000-325	MAINTENANCE/CUSTODIANS	219,005.80	216,218.00
6-100-600-000-000-329	CLASSIFIED SUBSTITUTE	20,000.00	10,000.00
6-100-600-000-000-361	HEALTH INSURANCE	77,677.85	68,066.00
6-100-600-000-000-363	WORKERS' COMPENSATION	15,747.00	14,070.00
6-100-600-000-000-364	FICA	4,713.06	4,515.00
6-100-600-000-000-366	PERS	67,108.54	66,297.00
6-100-600-000-000-369	SBS	19,924.88	19,086.00
6-100-600-000-000-410	PROF/TECH SERVICES	5,000.00	5,000.00
6-100-600-000-000-420	TRAVEL	3,000.00	3,700.00
6-100-600-000-000-431	WATER/SEWER/GARBAGE	1,500.00	1,500.00
6-100-600-000-000-436	ELECTRICITY	4,200.00	4,200.00
6-100-600-000-000-438	HEATING FUEL	5,000.00	5,000.00
6-100-600-000-000-440	OTHER PURCHASED SERVICES	10,000.00	4,300.00
6-100-600-000-000-441	EQUIPMENT RENTALS	500.00	1,000.00
6-100-600-000-000-442	BUILDING REPAIR/MAINT.	19,000.00	32,500.00
6-100-600-000-000-443	EQUIPMENT REPAIR/MAINT.	12,500.00	12,500.00
6-100-600-000-000-444	SITE REPAIR/MAINTENANCE	10,000.00	10,000.00
6-100-600-000-000-446	PROPERTY INSURANCE	129,578.00	120,115.00
6-100-600-000-000-452	MAINTENANCE SUPPLIES	44,400.00	44,900.00
6-100-600-000-000-453	JANITORIAL SUPPLIES	25,000.00	15,500.00
6-100-600-000-000-457	SMALL TOOLS/EQUIPMENT	800.00	1,300.00
6-100-600-000-000-458	GAS/OIL	4,000.00	4,700.00
6-100-600-000-000-490	MISCELLANEOUS EXPENSE	1,800.00	600.00
6-100-600-000-000-510	EQUIPMENT	1,000.00	3,000.00
6-100-600-000-057-366	PERS	16,402.41	42,730.00
6-100-600-000-325-325	MAINTENANCE/CUSTODIANS	11,000.00	11,000.00
6-100-600-000-325-364	FICA	159.50	160.00
6-100-600-000-325-366	PERS	2,420.00	2,420.00
6-100-600-000-325-369	SBS	674.30	674.00
6-100-600-000-997-440	OTHER PURCHASED SERVICES	462,351.00	458,530.00
	000 District Wide	1,280,495.34	1,268,714.00
011 Sitka High School			
6-100-600-011-000-431	WATER/SEWER/GARBAGE	26,000.00	26,000.00
6-100-600-011-000-434	OTHER UTILITY SERVICES	870.00	870.00
6-100-600-011-000-435	HEATING ELECTRICITY	60,000.00	0.00
6-100-600-011-000-436	ELECTRICITY	96,700.00	96,700.00
6-100-600-011-000-438	HEATING FUEL	143,705.00	220,000.00
	011 Sitka High School	327,275.00	343,570.00
111 Blatchley Middle School			
6-100-600-111-000-431	WATER/SEWER/GARBAGE	18,000.00	18,000.00
6-100-600-111-000-434	OTHER UTILITY SERVICES	500.00	0.00
6-100-600-111-000-435	HEATING ELECTRICITY	100,000.00	100,000.00
6-100-600-111-000-436	ELECTRICITY	81,300.00	81,300.00
6-100-600-111-000-438	HEATING FUEL	25,000.00	0.00
	111 Blatchley Middle School	224,800.00	199,300.00
300 Keet Gooshi Heen Elementary			
6-100-600-300-000-431	WATER/SEWER/GARBAGE	15,000.00	15,000.00
6-100-600-300-000-434	OTHER UTILITY SERVICES	300.00	300.00
6-100-600-300-000-436	ELECTRICITY	77,000.00	77,000.00
6-100-600-300-000-438	HEATING FUEL	90,000.00	90,000.00
	300 Keet Gooshi Heen Elementary	182,300.00	182,300.00

Baranof Elementary School (Location – 333)

- 6-100-600-333-000-431 Water/Sewer/Garbage Payments to the City of Sitka for water, sewage, and garbage usage at BES.
- 6-100-600-333-000-434 Other Utility Services Payments for the fire alarm monitoring system at BES.
- 6-100-600-333-000-436 Electricity Payments to the City of Sitka for electrical usage at BES.
- 6-100-600-333-000-438 Heating Fuel Payments for purchase of diesel fuel used for heating the BES.

SouthEast Area Career Center (Location – 400)

- 6-100-600-400-000-431 Water/Sewer/Garbage Payments to the City of Sitka for water, sewage, and garbage usage at SEACC.
- 6-100-600-400-000-434 Other Utility Services Payments for the fire alarm monitoring system at SEACC.
- 6-100-600-400-000-436 Electricity Payments to the City of Sitka for electrical usage at SEACC.

Auditorium (Location –500)

- 6-100-600-500-000-431 Water/Sewer/Garbage Payments to the City of Sitka for water, sewage, and garbage usage at Performing Arts Center.
- 6-100-600-500-000-434 Other Utility Services The fire alarm monitoring system at Performing Arts Center.
- 6-100-600-500-000-435 Heating Electricity Payments to the City of Sitka for electricity consumed through use of the electric boiler for heating Performing Arts Center.
- 6-100-600-500-000-436 Electricity Payments to the City of Sitka for electrical usage at Performing Arts Center.
- 6-100-600-500-000-438 Heating Fuel Payments for purchase of diesel fuel used for heating the Performing Arts Center.
- 6-100-600-500-000-446 Property Insurance Property insurance for the Performing Arts Center.

Pacific High School (Location – 994)

- 6-100-600-994-000-431 Water/Sewer/Garbage Payments to the City of Sitka for water, sewage, and garbage usage at PHS.
- 6-100-600-994-000-434 Other Utility Services Payments for the fire alarm monitoring system at PHS.
- 6-100-600-994-000-436 Electricity Payments to the City of Sitka for electrical usage at PHS.

FUNCTION 700 Student Activities

Sitka High School (Location – 011)

- 6-100-700-011-000-316 Extra Duty Pay Compensation for certified employees who coach and supervise student extracurricular activities at SHS.
- 6-100-700-011-000-326 Classified Extra Duty Pay Compensation for non-certified coaches and supervisors of student extracurricular activities at SHS.
- 6-100-700-011-000-364 FICA Matching]
- 6-100-700-011-000-365 TRS Matching] See Assumptions Page
- 6-100-700-011-000-369 SBS Matching]
- 6-100-700-011-000-425 Student Transportation Transportation or Uniforms for SHS Activities.
- 6-100-700-011-000-491 Dues & Fees Fees and dues associated with student activities at SHS.

Blatchley Middle School (Location – 111)

- 6-100-700-111-000-316 Extra Duty Pay Compensation for certified employees who coach and supervise student extracurricular activities at BMS.
- 6-100-700-111-000-326 Classified Extra Duty Pay Compensation for non-certified coaches and supervisors of student extracurricular activities at BMS.
- 6-100-700-111-000-364 FICA Matching]
- 6-100-700-111-000-365 TRS Matching] See Assumptions Page
- 6-100-700-111-000-369 SBS Matching]

Auditorium (Location – 500)

- 6-100-700-500-000-316 Extra Duty Pay Contract with AmeriCorps Volunteer for managing performance at the Performing Arts Center.
- 6-100-700-500-000-364 FICA Matching] See Assumptions Page
- 6-100-700-500-000-369 SBS Matching]
- 6-100-700-500-000-410 Prof/Tech Services Contract fees paid to the management group for the Performing Arts Center.

FUNCTION 780 Community Services

District Wide (Location – 000)

- 6-100-780-000-057-366 PERS The community services portion of the appropriation from the State to cover the PERS unfunded liability.

**Sitka School District
FY2016 Operating Budget
Expenditures**

Account Number	Account Description	FY2016 Budget	FY2015 Budget
333 Baranof Elementary			
6-100-600-333-000-431	WATER/SEWER/GARBAGE	17,000.00	17,000.00
6-100-600-333-000-434	OTHER UTILITY SERVICES	520.00	520.00
6-100-600-333-000-436	ELECTRICITY	44,000.00	44,000.00
6-100-600-333-000-438	HEATING FUEL	70,000.00	70,000.00
	333 Baranof Elementary	131,520.00	131,520.00
400 SouthEast Area Career Center			
6-100-600-400-000-431	WATER/SEWER/GARBAGE	2,000.00	0.00
6-100-600-400-000-434	OTHER UTILITY SERVICES	520.00	0.00
6-100-600-400-000-436	ELECTRICITY	4,000.00	0.00
	400 SouthEast Area Career Center	6,520.00	0.00
500 Auditorium			
6-100-600-500-000-431	WATER/SEWER/GARBAGE	9,000.00	8,000.00
6-100-600-500-000-434	OTHER UTILITY SERVICES	360.00	360.00
6-100-600-500-000-435	HEATING ELECTRICITY	35,000.00	0.00
6-100-600-500-000-436	ELECTRICITY	26,400.00	26,400.00
6-100-600-500-000-438	HEATING FUEL	60,000.00	60,000.00
6-100-600-500-000-446	PROPERTY INSURANCE	16,980.00	15,488.00
	500 Auditorium	147,740.00	110,248.00
994 Pacific High School			
6-100-600-994-000-431	WATER/SEWER/GARBAGE	4,000.00	6,500.00
6-100-600-994-000-434	OTHER UTILITY SERVICES	360.00	360.00
6-100-600-994-000-436	ELECTRICITY	6,900.00	6,900.00
6-100-600-994-000-438	HEATING FUEL	0.00	10,500.00
	994 Pacific High School	11,260.00	24,260.00
	600 Maintenance/Operations	2,311,910.34	2,259,912.00
700 Student Activities			
000 District Wide			
6-100-700-000-000-410	PROF/TECH SERVICES	0.00	2,145.00
6-100-700-000-056-365	TRS	0.00	36,543.00
	000 District Wide	0.00	38,688.00
011 Sitka High School			
6-100-700-011-000-316	EXTRA DUTY PAY	60,000.00	72,498.00
6-100-700-011-000-326	CLASSIFIED EXTRA DUTY PAY	46,274.00	13,000.00
6-100-700-011-000-364	FICA	1,540.97	1,240.00
6-100-700-011-000-365	TRS	7,536.54	9,106.00
6-100-700-011-000-369	SBS	2,836.60	797.00
6-100-700-011-000-425	STUDENT TRANSPORTATION	10,000.00	10,000.00
6-100-700-011-000-491	DUES AND FEES	6,000.00	4,000.00
	011 Sitka High School	134,188.11	110,641.00
111 Blatchley Middle School			
6-100-700-111-000-316	EXTRA DUTY PAY	14,400.00	10,000.00
6-100-700-111-000-326	CLASSIFIED EXTRA DUTY PAY	4,750.00	4,400.00
6-100-700-111-000-364	FICA	277.68	209.00
6-100-700-111-000-365	TRS	1,808.64	1,256.00
6-100-700-111-000-369	SBS	291.18	270.00
6-100-700-111-000-410	PROF/TECH SERVICES	0.00	600.00
	111 Blatchley Middle School	21,527.50	16,735.00
500 Auditorium			
6-100-700-500-000-316	EXTRA DUTY PAY	6,500.00	6,500.00
6-100-700-500-000-364	FICA	94.25	94.00
6-100-700-500-000-369	SBS	816.40	816.00
6-100-700-500-000-410	PROF/TECH SERVICES	100,837.00	100,837.00
	500 Auditorium	108,247.65	108,247.00
	700 Student Activities	263,963.26	274,311.00
780 Community Services			
000 District Wide			
6-100-780-000-057-366	PERS	14,524.99	42,222.00
	000 District Wide	14,524.99	42,222.00
	780 Community Services	14,524.99	42,222.00
Total Expenditures		21,702,206.00	24,916,235.00

SPECIAL REVENUE FUNDS

FUND 205 Transportation

Revenue and Expense

Revenue

6-205-000-000-000-065 Transportation Reimbursement Income from that annual formula-based state appropriation to fund bus service.

Expense

6-205-760-000-000-425 Student Transportation Payments to the transportation contractor for regular bussing.
6-205-760-000-425-425 Student Transportation Payments to the transportation contractor for alternative school

**Sitka School District
FY2016 Special Revenue Funds**

205 - Student Transportation

Account Number	Account Description	FY2016 Budget	FY2015 Budget
6-205-000-000-000-065	TRANSPORTATION REIMBURSE.	-610,394.00	-587,241.00
	Total Revenues	-610,394.00	-587,241.00

6-205-760-000-000-425	STUDENT TRANSPORTATION	600,000.00	585,241.00
6-205-760-000-425-425	STUDENT TRANSPORTATION	10,394.00	2,000.00
	Total Expenditures	610,394.00	587,241.00

FUND 215 Community Schools

Revenue and Expense

Revenue

- 6-215-000-000-000-011 City Appropriation Portion of the annual City appropriation directed by the District to the Community Schools program.
- 6-215-000-000-000-040 Community Schools Revenue This is income generated from fees charged for Community Schools programs.
- 6-215-000-000-000-235 Other Revenue Portion of the annual City appropriation directed by the District to the Community Schools program for custodial service and utilities.

Expense

- 6-215-780-000-000-322 Specialist One quarter time employee is hired by Community Schools as the Athletic Director.
- 6-215-780-000-000-324 Support Staff One quarter time employee is hired by Community Schools as a secretary and bookkeeper.
- 6-215-780-000-000-326 Classified Extra Duty Pay Funds to pay referees for Community Schools sporting events.
- 6-215-780-000-000-329 Classified Substitute Summer recreation program aides and year round building supervisors.
- 6-215-780-000-000-361 Health Insurance]
- 6-215-780-000-000-363 Workers' Compensation]
- 6-215-780-000-000-364 FICA Matching] See Assumptions Page
- 6-215-780-000-000-365 TRS Matching]
- 6-215-780-000-000-366 PERS Matching]
- 6-215-780-000-000-369 SBS Matching]
- 6-215-780-000-000-410 Prof/Tech Services Specialized services necessary for operations of Community Schools
- 6-215-780-000-995-451 Teaching Supplies Materials used for instructional programming are charged to this checking account.
- 6-215-780-000-997-440 Other Purchased Services Charges for custodial service for Community School activities.

**Sitka School District
FY2016 Special Revenue Funds**

215 - Community Schools

Account Number	Account Description	FY2016 Budget	FY2015 Budget
6-215-000-000-000-011	CITY/BORO APPROPRIATION	-150,796.00	-150,796.00
6-215-000-000-000-040	MISC. LOCAL REVENUE	-185,000.00	-185,000.00
6-215-000-000-000-235	OTHER REVENUE	-15,764.00	-351,560.00
Total Revenues		-351,560.00	-351,560.00
6-215-780-000-000-321	DIRECTOR/MANAGER	0.00	8,513.00
6-215-780-000-000-322	SPECIALIST	14,337.00	56,215.00
6-215-780-000-000-324	SUPPORT STAFF	11,984.00	46,467.00
6-215-780-000-000-326	CLASSIFIED EXTRA DUTY PAY	2,000.00	11,000.00
6-215-780-000-000-329	CLASSIFIED SUBSTITUTE	1,000.00	20,000.00
6-215-780-000-000-361	HEALTH INSURANCE	7,173.33	30,276.00
6-215-780-000-000-363	WORKERS' COMPENSATION	400.00	2,000.00
6-215-780-000-000-364	FICA	400.00	1,600.00
6-215-780-000-000-365	TRS	0.00	500.00
6-215-780-000-000-366	PERS	5,790.00	6,489.00
6-215-780-000-000-369	SBS	1,615.00	13,000.00
6-215-780-000-000-410	PROF/TECH SERVICES	271,760.67	2,000.00
6-215-780-000-000-420	TRAVEL	0.00	2,000.00
6-215-780-000-000-425	STUDENT TRANSPORTATION	0.00	2,000.00
6-215-780-000-000-433	COMMUNICATIONS	0.00	8,000.00
6-215-780-000-000-443	EQUIPMENT REPAIR/MAINT.	0.00	2,000.00
6-215-780-000-000-451	TEACHING SUPPLIES	0.00	5,000.00
6-215-780-000-000-454	OFFICE SUPPLIES/POSTAGE	0.00	1,500.00
6-215-780-000-000-458	VEHICLE GAS	0.00	3,000.00
6-215-780-000-995-451	TEACHING SUPPLIES	25,000.00	95,000.00
6-215-780-000-997-440	OTHER PURCHASED SERVICES	9,000.00	35,000.00
Total Expenditures		351,560.00	351,560.00

FUND 255 Food Service

Revenue and Expense

Revenue

6-255-000-000-000-021	<u>Student Lunches</u> These are funds realized through the sale of student lunches.
6-255-000-000-000-022	<u>Adult Lunches</u> These are funds realized through the sale of lunches to the certificated and classified District staff.
6-255-000-000-000-025	<u>A La Carte Milk</u> Funds gained through the sale of milk at breakfast and lunch.
6-255-000-000-000-161	<u>Food Service Reimbursement</u> A portion of student lunch expense which is reimbursed by the Federal Government through the State.
6-255-000-300-000-161	<u>Food Service Reimbursement</u> Keet Gooshi Heen Elementary breakfast program reimbursements from the Federal Government through the State.
6-255-000-335-000-161	<u>Food Service Reimbursement</u> Baranof Elementary breakfast program reimbursements from the Federal Government through the State.
6-255-000-994-000-021	<u>Student Lunches</u> These are funds that will be realized through the sale of student lunches at Pacific High School.
6-255-000-994-000-161	<u>Food Service Reimbursement</u> This is a portion of student lunch expense which is reimbursed by the Federal Government through the State for meals served at Pacific High School.

Expense

6-255-790-000-000-324	<u>Support Staff</u> A half time 12 month employee hired to oversee the foodservice program and monitor USDA compliance.
6-255-790-000-000-361	<u>Health Insurance</u>]
6-255-790-000-000-364	<u>FICA Matching</u>]
6-255-790-000-000-366	<u>PERS Matching</u>] See Assumptions Page
6-255-790-000-000-369	<u>SBS Matching</u>]
6-255-790-000-000-420	<u>Travel</u> Travel expenditures for the foodservice program specialist to attend mandatory state and federal trainings.
6-255-790-000-000-440	<u>Other Purchased Services</u> Contract payments to the management company to provide food service to the District.
6-255-790-000-000-443	<u>Equipment Repair/Maint.</u> Funds for repair and maintenance of kitchen equipment.
6-255-790-000-000-458	<u>Gas/Oil</u> Propane charges for the gas stove in the Sitka High School kitchen.
6-255-790-000-000-479	<u>Other Supplies/Media</u> Non-food supplies purchased for the hot lunch program.
6-255-790-000-000-491	<u>Dues and Fees</u> Charges associated with using the credit card system for lunch program payments.
6-255-790-000-000-510	<u>Equipment</u> Food Service equipment with an extended life, and non-consumable items with a purchase value over \$5,000.
6-255-790-300-000-440	<u>Other Purchased Services</u> Contract payments to the management company to provide breakfast service to Keet Gooshi Heen Elementary School.
6-255-790-333-000-440	<u>Other Purchased Services</u> Contract payments to the management company to provide breakfast service to Baranof Elementary School.
6-255-790-994-000-459	<u>Food</u> Food purchases for the Pacific High School lunch program.
6-255-790-994-000-479	<u>Other Supplies/Media</u> Non-food supplies purchased for the Pacific High School lunch program.
6-255-790-994-000-510	<u>Equipment</u> Food Service equipment with an extended life, and non-consumable items with a purchase value over \$5,000 for use in the Pacific High School lunch program.

**Sitka School District
FY2016 Special Revenue Funds**

255 - Food Services

Account Number	Account Description	FY2016 Budget	FY2015 Budget
6-255-000-000-000-021	STUDENT LUNCHES	-150,000.00	-145,266.00
6-255-000-000-000-022	ADULT LUNCHES	-11,000.00	-9,000.00
6-255-000-000-000-025	A LA CARTE/MILK	-4,000.00	-3,200.00
6-255-000-000-000-161	FOOD SERVICE REIMBURSE.	-237,000.00	-217,000.00
6-255-000-300-000-161	FOOD SERVICE REIMBURSE.	-15,000.00	-13,000.00
6-255-000-333-000-161	FOOD SERVICEREIMBURSE.	-7,000.00	-6,000.00
6-255-000-994-000-021	STUDENT LUNCHES	-3,500.00	-2,500.00
6-255-000-994-000-161	FOOD SERVICE REIMBURSE.	-12,000.00	-10,000.00
Total Revenues		-439,500.00	-405,926.00
6-255-790-000-000-324	SUPPORT STAFF	33,347.00	29,565.00
6-255-790-000-000-361	HEALTH INSURANCE	6,386.00	10,765.00
6-255-790-000-000-364	FICA	483.00	430.00
6-255-790-000-000-366	PERS	7,336.00	6,504.00
6-255-790-000-000-369	SBS	2,044.00	1,812.00
6-255-790-000-000-420	TRAVEL	4,000.00	4,000.00
6-255-790-000-000-440	OTHER PURCHASED SERVICES	335,154.00	302,100.00
6-255-790-000-000-443	EQUIPMENT REPAIR/MAINT.	500.00	500.00
6-255-790-000-000-458	GAS/OIL	1,500.00	1,500.00
6-255-790-000-000-479	OTHERS SUPPLIES/MEDIA	2,500.00	2,500.00
6-255-790-000-000-491	DUES AND FEES	1,250.00	1,250.00
6-255-790-000-000-510	EQUIPMENT	10,000.00	10,000.00
6-255-790-300-000-440	OTHER PURCHASED SERVICES	11,500.00	11,500.00
6-255-790-333-000-440	OTHER PURCHASED SERVICES	5,000.00	5,000.00
6-255-790-994-000-459	FOOD	16,000.00	16,000.00
6-255-790-994-000-479	OTHERS SUPPLIES/MEDIA	2,000.00	2,000.00
6-255-790-994-000-510	EQUIPMENT	500.00	500.00
Total Expenditures		439,500.00	405,926.00

FUND 500 Capital Projects (Major Maintenance)

Revenue and Expense

Revenue

6-500-000-000-000-040 Miscellaneous Local Revenue The annual allocation from the City and Borough of Sitka to the District to cover costs incurred by the District for maintaining the City's school buildings.

Expense

6-500-600-000-000-442 Building Repair/Maintenance This account includes expenses such as fire equipment, security, boiler treatment, motor repair, controls, heating device maintenance.

6-500-600-000-000-444 Site Repair/Maintenance Upkeep and repair of school and grounds.

**Sitka School District
FY2016 Special Revenue Funds**

500 - Capital Projects

Account Number	Account Description	FY2016 Budget	FY2015 Budget
6-500-000-000-000-040	MISC. LOCAL REVENUE	-150,000.00	-150,000.00
Total Revenues		-150,000.00	-150,000.00

6-500-600-000-000-442	BUILDING REPAIR/MAINT.	-50,000.00	50,000.00
6-500-600-000-000-444	SITE REPAIR/MAINTENANCE	-100,000.00	100,000.00
Total Expenditures		-150,000.00	150,000.00

FUND 600 Swimming Pool Program

Revenue and Expense

Revenue

6-600-000-000-000-011	<u>City Appropriation</u> Portion of the annual City appropriation directed by the District to the Pool program.
6-600-000-000-000-040	<u>Pool Revenue</u> Income from the sale of swimming tickets and pool rental- Admission prices are \$2.00 for students, \$4.00 for adults, and \$8.00 for families.
6-600-000-000-011-040	<u>City Utility Revenue</u> Portion of the annual City appropriation directed by the District for utilities for the Pool program.

Expense

6-600-780-000-000-324	<u>Support Staff</u> The District employs one full time Pool director who is responsible for the overall pool supervision.
6-600-780-000-000-329	<u>Classified Substitute</u> These funds are to employ swimming instructors for the program that is offered during the summer, a supervisor for the evening swimming program that operates through the school year to provide community recreation, and lifeguards for the evening swimming program.
6-600-780-000-000-361	<u>Health Insurance</u>]
6-600-780-000-000-363	<u>Workers' Compensation</u>]
6-600-780-000-000-364	<u>FICA Matching</u>] See Assumptions Page
6-600-780-000-000-366	<u>PERS Matching</u>]
6-600-780-000-000-369	<u>SBS Matching</u>]
6-600-780-000-000-410	<u>Prof/Tech Services</u> Specialized services necessary for operations of the Pool.
6-600-780-000-000-420	<u>Travel</u> Payment for mileage to the Pool director for necessary in town travel.
6-600-780-000-000-431	<u>Water/Sewer/Garbage</u> Payments to the City of Sitka for water, sewage, and garbage usage for the Pool.
6-600-780-000-000-433	<u>Communications</u> A cellular phone is provided to the Pool director.
6-600-780-000-000-435	<u>Heating Electricity</u> Payments to the City of Sitka for approximately 30% of the Blatchley Middle School electrical heating costs that are attributed to the Pool.
6-600-780-000-000-436	<u>Electricity</u> Payments to the City of Sitka for approximately 30% of the Blatchley Middle School electrical costs that are attributed to the Pool.
6-600-780-000-000-438	<u>Heating Fuel</u> 30% of the Blatchley Middle School diesel heating fuel costs are attributed to the Pool.
6-600-780-000-000-452	<u>Maintenance Supplies</u> Chemicals, saline, kick boards, fins, ropes, and other Pool supplies are charged to this account.
6-600-780-000-000-454	<u>Office Supplies/Postage</u> Shipping costs and supplies used in the Pool office.
6-600-780-000-000-440	<u>Other Purchased Services</u> Custodial services for the pool are charged to this account.

**Sitka School District
FY2016 Special Revenue Funds**

600 - Community Services - Pool

Account Number	Account Description	FY2016 Budget	FY2015 Budget
6-600-000-000-000-011	CITY/BORO APPROPRIATION	-44,529.00	-44,529.00
6-600-000-000-000-040	MISC. LOCAL REVENUE	-130,000.00	-124,574.00
6-600-000-000-011-040	MISC. LOCAL REVENUE	-77,147.00	-77,147.00
Total Revenues		-251,676.00	-246,250.00
6-600-780-000-000-321	DIRECTOR/MANAGER	0.00	7,750.00
6-600-780-000-000-324	SUPPORT STAFF	48,648.00	41,550.00
6-600-780-000-000-329	CLASSIFIED SUBSTITUTE	36,100.00	35,000.00
6-600-780-000-000-361	HEALTH INSURANCE	21,531.00	10,500.00
6-600-780-000-000-363	WORKERS' COMPENSATION	4,000.00	3,500.00
6-600-780-000-000-364	FICA	1,500.00	1,200.00
6-600-780-000-000-366	PERS	10,900.00	10,900.00
6-600-780-000-000-369	SBS	5,500.00	5,200.00
6-600-780-000-000-410	PROF/TECH SERVICES	1,000.00	1,000.00
6-600-780-000-000-420	TRAVEL	2,000.00	2,000.00
6-600-780-000-000-431	WATER/SEWER/GARBAGE	7,500.00	7,500.00
6-600-780-000-000-433	COMMUNICATIONS	400.00	400.00
6-600-780-000-000-435	HEATING ELECTRICITY	22,000.00	22,000.00
6-600-780-000-000-436	ELECTRICITY	40,250.00	40,250.00
6-600-780-000-000-438	HEATING FUEL	20,000.00	30,000.00
6-600-780-000-000-452	MAINTENANCE SUPPLIES	9,847.00	7,000.00
6-600-780-000-000-454	OFFICE SUPPLIES/POSTAGE	500.00	500.00
6-600-780-000-997-440	OTHER PURCHASED SERVICES	20,000.00	20,000.00
Total Expenditures		251,676.00	246,250.00

FUND 602 Latchkey Ventures Program

Revenue and Expense

Revenue

6-602-000-000-000-040	<u>Misc. Local Revenue</u> Income from the fees paid for Latchkey Ventures program services.
6-602-000-000-000-091	<u>Day Care Assistance</u> State funding for providing day care services that parents of program students apply for and is income based.
6-602-000-000-000-092	<u>Child Care Grant</u> State grant funding for child care based on the number of students enrolled in the program.
6-602-000-000-000-093	<u>Office Of Children's Services (OCS)</u> Funds paid to the Ventures program for students that are in the foster care system.

Expense

6-602-780-000-000-324	<u>Support Staff</u> One full time Program Coordinator is employed for the Latchkey Ventures program.
6-602-780-000-000-329	<u>Classified Substitute</u> Part time Aides are employed as needed for the Latchkey Ventures program.
6-602-780-000-000-361	<u>Health Insurance</u>]
6-602-780-000-000-363	<u>Workers' Compensation</u>]
6-602-780-000-000-364	<u>FICA Matching</u>] See Assumptions Page
6-602-780-000-000-366	<u>PERS Matching</u>]
6-602-780-000-000-369	<u>SBS Matching</u>]
6-602-780-000-000-410	<u>Prof/Tech Services</u> Specialized services necessary for operations of the Ventures program.
6-602-780-000-000-433	<u>Communications</u> Telephone/Internet charges for the Latchkey Ventures program.
6-602-780-000-000-440	<u>Other Purchased Services</u> Expenditures for equipment, rentals, repairs, advertising, and other outsourced services.
6-602-780-000-000-443	<u>Equip Repair/Maintenance</u> Expenditures for the repair and maintenance of equipment used in the Ventures program.
6-602-780-000-000-451	<u>Teaching Supplies</u> Supplies and materials needed for the Latchkey Ventures Program.

**Sitka School District
FY2016 Special Revenue Funds**

602 - Ventures

Account Number	Account Description	FY2016 Budget	FY2015 Budget
6-602-000-000-000-040	MISC. LOCAL REVENUE	-183,450.00	-183,450.00
6-602-000-000-000-091	DAY CARE ASSISTANCE	-14,000.00	-12,000.00
6-602-000-000-000-092	CHILD CARE GRANT	-33,000.00	-32,000.00
6-602-000-000-000-093	OFFICE OF CHILDREN'S SERVICES (OCS)	-7,000.00	-6,000.00
Total Revenues		-237,450.00	-233,450.00

6-602-780-000-000-324	SUPPORT STAFF	64,263.00	63,000.00
6-602-780-000-000-329	CLASSIFIED SUBSTITUTE	102,906.00	100,000.00
6-602-780-000-000-361	HEALTH INSURANCE	21,531.00	23,000.00
6-602-780-000-000-363	WORKERS' COMPENSATION	4,550.00	4,050.00
6-602-780-000-000-364	FICA	2,500.00	2,400.00
6-602-780-000-000-366	PERS	14,200.00	13,500.00
6-602-780-000-000-369	SBS	9,900.00	9,900.00
6-602-780-000-000-410	PROF/TECH SERVICES	500.00	500.00
6-602-780-000-000-433	COMMUNICATIONS	600.00	600.00
6-602-780-000-000-440	OTHER PURCHASED SERVICES	1,000.00	1,000.00
6-602-780-000-000-443	EQUIP REPAIR/MAINT	1,500.00	1,500.00
6-602-780-000-000-451	TEACHING SUPPLIES	14,000.00	14,000.00
Total Expenditures		237,450.00	233,450.00

FUND 710 Student Travel

Revenue and Expense

Revenue

6-710-000-000-000-011 City Appropriation Portion of the annual City appropriation directed by the District to Sitka High School for student activity travel.

Expense

6-710-700-000-000-425 Student Transportation Travel expenditures for student activities.

**Sitka School District
FY2016 Special Revenue Funds**

710 - Student Activity

Account Number	Account Description	FY2016 Budget	FY2015 Budget
6-710-000-000-000-011	CITY/BORO APPROPRIATION	-132,220.00	-132,220.00
Total Revenues		-132,220.00	-132,220.00

6-710-700-000-000-425	STUDENT TRANSPORTATION	-132,220.00	132,220.00
Total Expenditures		-132,220.00	132,220.00

Other Anticipated Special Revenue Funds

These grants are expected but the line items and dollar amounts are only made available when the award letters are received:

230/231 – Staff Development Grant – Awarded by the State to reimburse the District for professional development opportunities sponsored by the State.

233 – PHS Alternative Schools Grant – Federal grant administered by the State dedicated toward strategic planning for alternative schools.

240 – State Mini Grants – Several small grants are received from the State each year. They are combined into this fund for recordkeeping purposes.

241 – Youth Court – A grant administered by Community Schools to provide students exposure to the United States legal systems.

258/259 – Title IA Basic, Highly Qualified, and Professional Development – Federal Title grant administered by the State dedicated toward educational goals.

260/261 – Title VI-B – Federal Title grant administered by the State dedicated toward intensive needs students.

262/263 – Preschool (619) – Federal Title grant administered by the State dedicated toward the needs of preschool students.

268/269 – Title I-C Migrant Education – Federal Title grant administered by the State dedicated toward migrant students.

272/273 – Title I School Improvement – Federal Title grant administered by the State dedicated toward the improvement of schools that do not meet Adequate Yearly Process.

274/275 – Carl Perkins – Federal Title grant administered by the State dedicated toward vocational education.

282/283 Title II A Teacher/Principal Training – Federal Title grant administered by the State dedicated toward classroom size reduction.

290/291 – 21st Century Learning – Federal grant administered by the State awarded to Community Schools to provide additional assistance to at risk youth through tutoring and after school programs.

297/299/300 – Americorp – Federal Department of Labor grant awarded to Community Schools to operate a AmeriCorp volunteer program in Sitka.

360 – Sitka School District Elementary Counseling Grant – Federal Department of Labor grant awarded to the District to hire an Elementary Guidance Counselor and support staff.

372/373 – Charitable Trust – City and Borough of Sitka Charitable Trust grant awards paid to schools for science programming.

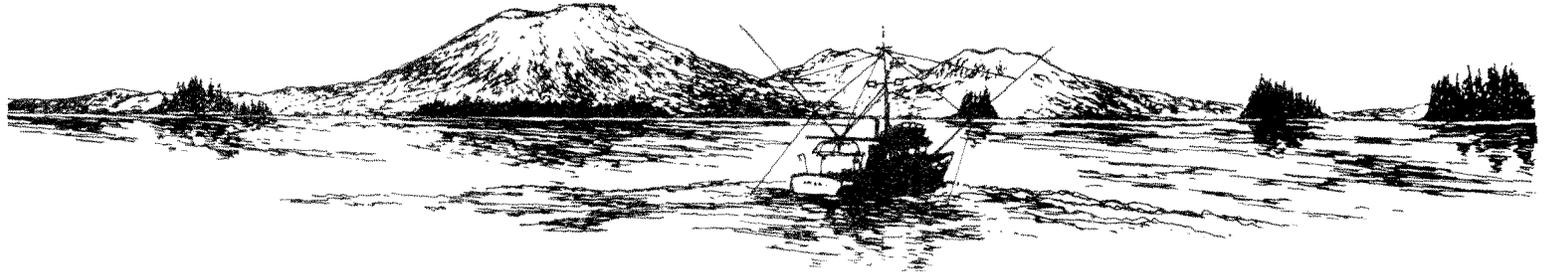
375 – Citizen Donations – Miscellaneous funds donated to the District for specified purposes (i.e. piano tuning, breakfast programs, etc).

625 – Auditorium – Revenues and expenditures generated by District and general public use of the Performing Arts Center.

Supporting Documents

SITKA SCHOOL DISTRICT

PRELIMINARY FY2016 OPERATING BUDGET



Final Budget Hearing

Hearing Held:
Sitka High School Library
Wednesday, April 22nd 7:00 – 8:30PM

Sitka School District
Budget Balancing Worksheet
4/22/2015

1st Amendment - Closing Community Schools and returning \$235,000 back to fund balance
2nd Amendment - Return Cold Water Survival to budget, Take \$9,000 from fund balance

Revenues & Transfers	
Budget Hearing Revenues (1305 FTE Students)	18,714,312
FY15 Secure Rural Schools Budgeted but not Re-Authorized	(500,000)
Senate Finance Amendment #24	(557,364)
<i>Proposed Operating Fund Balance Transfer</i>	521,793
<i>Add FY16 Secure Rural Schools</i>	309,942
<i>Add FY15 Secure Rural Schools</i>	352,207
<i>Add Increase to City Contribution</i>	1,000,000
Total Revenues & Transfers	19,840,890
Expenditures	
Budget Hearing Employee Expenditures	16,900,196
Budget Hearing Non-Employee Expenditures	4,046,031
<i>District-Wide Efficiencies</i>	<i>(329,337)</i>
<i>FY15 Non-Personnel Savings</i>	<i>(146,000)</i>
<i>FY15 Retirements</i>	<i>(50,000)</i>
<i>Decrease .5 FTE District Office</i>	<i>(45,000)</i>
<i>Close Community Schools</i>	<i>(235,000)</i>
<i>Decrease 3 FTE Certified Teaching Positions</i>	<i>(300,000)</i>
Total Expenditures	19,840,890

From bottom to top, the order in which expenditures will be added back in, if revenue is received.

0 Budget Balanced

Other Information:

FY16 Deficit	1,921,973
Total Deficit	1,921,973
Senate Finance Amendment 24	557,364
New Total Deficit	2,479,337

Average Certified Employee Expense	\$ 100,000
Average Classified Employee Expense	\$ 80,000
Dollar Value of 1 FTE Student	\$ 10,171
Dollar Value of 1 FTE Intensive Student	\$ 76,440

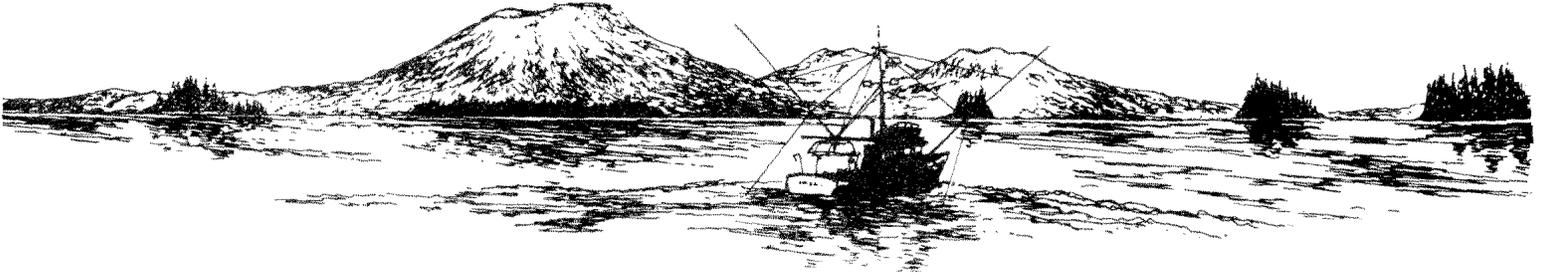
Operating Budget Fund Balance Summary:

Estimated Fund Balance June 30, 2015 (Per First Revision)	1,347,793
<i>District Recommended Transfer from Fund Balance</i>	521,793
Estimated Fund Balance June 30, 2016	826,000
Min SSD Budget Reserves Needed	850,000
SSD Budget Reserves Available	497,793

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

SITKA SCHOOL DISTRICT

PRELIMINARY FY2016 OPERATING BUDGET



2nd Budget Hearing

Hearing Held:
Keet Gooshi Heen MPR
Wednesday, April 15th
7:00 – 8:30PM

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

Sitka School District

Budget Balancing Worksheet

April 15, 2015

1st Amendment - Taking reserves to \$600,000, bringing back Community Schools/Blatchley Pool

Revenues & Transfers	
Budget Hearing Revenues (1305 FTE Students)	18,714,312
FY15 Secure Rural Schools Budgeted but not Re-Authorized	(500,000)
Senate Finance Amendment #24	(557,364)
<i>Proposed Operating Fund Balance Transfer</i>	747,793
<i>Add FY16 Secure Rural Schools</i>	309,942
<i>Add FY15 Secure Rural Schools</i>	352,207
<i>Add Increase to City Contribution</i>	<u>1,000,000</u>
Total Revenues & Transfers	20,066,890

Expenditures	
Budget Hearing Employee Expenditures	16,900,196
Budget Hearing Non-Employee Expenditures	4,046,031
<i>District-Wide Efficiencies</i>	<i>(329,337)</i>
<i>FY15 Non-Personnel Savings</i>	<i>(146,000)</i>
<i>FY15 Retirements</i>	<i>(50,000)</i>
<i>Decrease .5 FTE District Office</i>	<i>(45,000)</i>
<i>Eliminate Cold Water Survival</i>	<i>(9,000)</i>
<i>Decrease 3 FTE Certified Teaching Positions</i>	<i>(300,000)</i>
Total Expenditures	<u>20,066,890</u>

From bottom to top, the order in which expenditures will be added back in, if revenue is received.

0 Budget Balanced

Other Information:

FY15 Secure Rural Schools (SRS)	500,000
FY16 Deficit	2,231,915
Total Deficit	2,731,915
Senate Finance Amendment 24	557,364
New Total Deficit	3,289,279

Average Certified Employee Expense	\$ 100,000
Average Classified Employee Expense	\$ 80,000
Dollar Value of 1 FTE Student	\$ 10,171
Dollar Value of 1 FTE Intensive Student	\$ 76,440

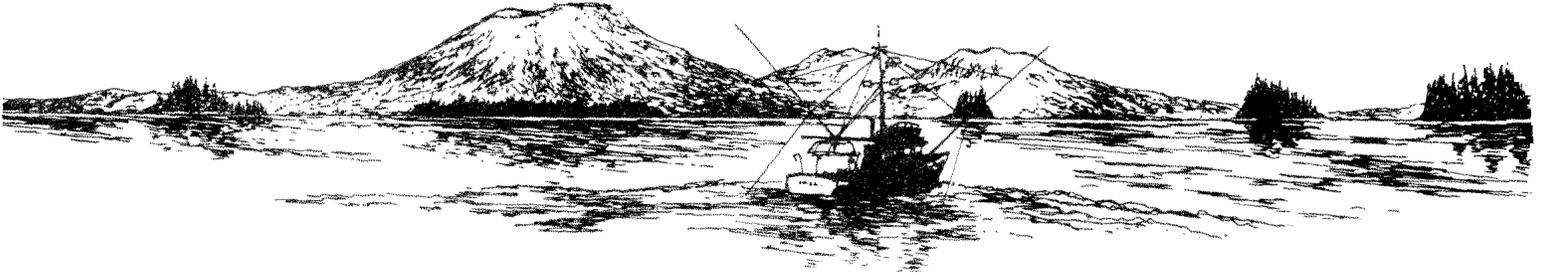
Operating Budget Fund Balance Summary:

Estimated Fund Balance June 30, 2015 (Per First Revision)	1,347,793
<i>District Recommended Transfer from Fund Balance</i>	<i>(747,793)</i>
<i>Estimated Fund Balance June 30, 2016</i>	<i>600,000</i>
Min SSD Budget Reserves Needed	600,000
SSD Budget Reserves Available	747,793
SSD Reserves Available if no FY15 SRS	393,793

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

SITKA SCHOOL DISTRICT

PRELIMINARY FY2016 OPERATING BUDGET



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

Hearing Held:
Centennial Hall
Thursday, April 9th - 6pm to 8pm

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

Sitka School District

Budget Balancing Worksheet

April 9, 2015

1st Amendment - Taking reserves to \$600,000, bringing back Community Schools/Blatchley Pool

Revenues & Transfers

Budget Hearing Revenues (1305 FTE Students)	18,714,312	
FY15 Secure Rural Schools Budgeted but not Re-Authorized	(500,000)	
Senate Finance Amendment #24	(557,364)	
<i>Proposed Operating Fund Balance Transfer</i>	747,793	
<i>Add FY16 Secure Rural Schools</i>	309,942	
<i>Add FY15 Secure Rural Schools</i>	352,207	
<i>Add Increase to City Contribution</i>	<u>1,000,000</u>	
Total Revenues & Transfers		20,066,890

Expenditures

Budget Hearing Employee Expenditures	16,900,196	
Budget Hearing Non-Employee Expenditures	4,046,031	
<i>District-Wide Efficiencies</i>	<i>(329,337)</i>	
<i>FY15 Non-Personnel Savings</i>	<i>(146,000)</i>	
<i>FY15 Retirements</i>	<i>(50,000)</i>	
<i>Decrease .5 FTE District Office</i>	<i>(45,000)</i>	
<i>Eliminate Cold Water Survival</i>	<i>(9,000)</i>	
<i>Decrease 3 FTE Certified Teaching Positions</i>	<i>(300,000)</i>	
Total Expenditures		<u>20,066,890</u>

From bottom to top, the order in which expenditures will be added back in, if revenue is received.

0 Budget Balanced

Other Information:

FY15 Secure Rural Schools (SRS)	500,000
FY16 Deficit	2,231,915
Total Deficit	2,731,915
Senate Finance Amendment 24	557,364
New Total Deficit	3,289,279

Average Certified Employee Expense	\$ 100,000
Average Classified Employee Expense	\$ 80,000
Dollar Value of 1 FTE Student	\$ 10,171
Dollar Value of 1 FTE Intensive Student	\$ 76,440

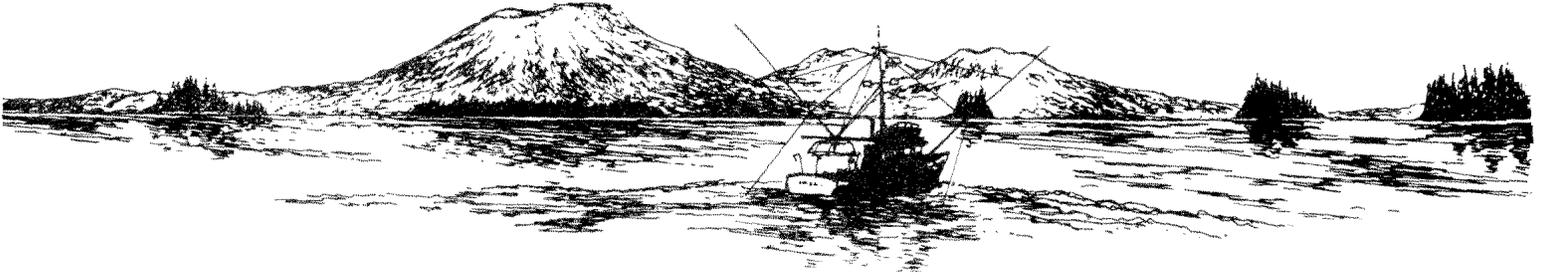
Operating Budget Fund Balance Summary:

Estimated Fund Balance June 30, 2015 (Per First Revision)	1,347,793
<i>District Recommended Transfer from Fund Balance</i>	<i>(747,793)</i>
<i>Estimated Fund Balance June 30, 2016</i>	<i>600,000</i>
Min SSD Budget Reserves Needed	600,000
SSD Budget Reserves Available	747,793
SSD Reserves Available if no FY15 SRS	393,793

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

SITKA SCHOOL DISTRICT

PRELIMINARY FY2016 OPERATING BUDGET



1st Budget Hearing

Hearing Held:
Sitka High School Library
Tuesday, April 7th 7:00 – 930PM

**FY2016 Proposed Operating Budget
Budget Work Session**

Budget Balancing Worksheet

April 7, 2015

Revenues & Transfers

Budget Hearing Revenues (1305 FTE Students)	18,714,312	
FY15 Secure Rural Schools Budgeted but not Re-Authorized	(500,000)	
Senate Finance Amendment #24	(557,364)	
<i>Proposed Operating Fund Balance Transfer</i>	379,475	
<i>Add FY16 Secure Rural Schools</i>	309,942	
<i>Add FY15 Secure Rural Schools</i>	352,207	
<i>Add Increase to City Contribution</i>	<u>1,000,000</u>	
Total Revenues & Transfers		19,698,572

Expenditures

Budget Hearing Employee Expenditures	16,900,196	
Budget Hearing Non-Employee Expenditures	4,046,031	
<i>Non-Personnel Efficiencies</i>	<i>(322,655)</i>	
<i>FY15 Non-Personnel Savings</i>	<i>(146,000)</i>	
<i>FY15 Retirements</i>	<i>(50,000)</i>	
<i>Eliminate Community Schools</i>	<i>(235,000)</i>	
<i>Decrease .5 FTE District Office</i>	<i>(45,000)</i>	
<i>Eliminate Cold Water Survival</i>	<i>(9,000)</i>	
<i>Close Blatchley Pool</i>	<i>(140,000)</i>	
<i>Decrease 3 FTE Certified Teaching Positions</i>	<i>(300,000)</i>	
Total Expenditures		<u>19,698,572</u>

From bottom to top, the order in which expenditures will be added back in, if revenue is received.

0 Budget Balanced

Other Information:

FY15 Secure Rural Schools (SRS)	500,000
FY16 Deficit	2,231,915
Total Deficit	2,731,915
Senate Finance Amendment 24	557,364
New Total Deficit	3,289,279

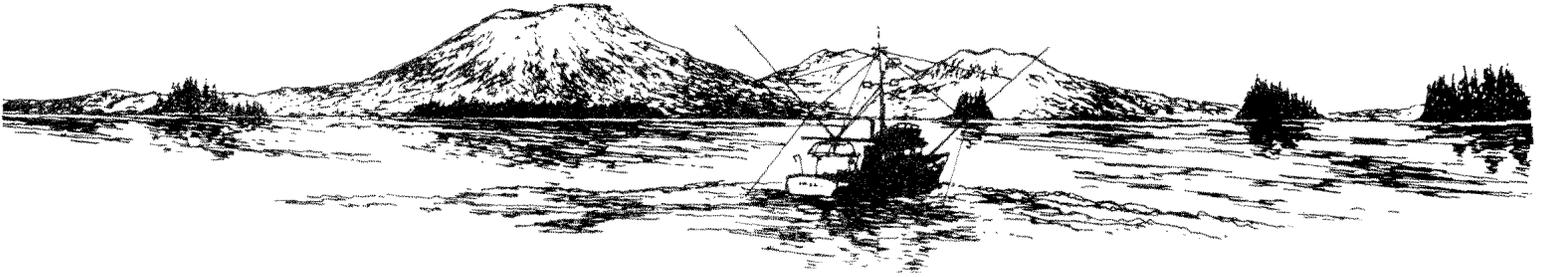
Average Certified Employee Expense	\$	100,000
Average Classified Employee Expense	\$	80,000
Dollar Value of 1 FTE Student	\$	10,171
Dollar Value of 1 FTE Intensive Student	\$	76,440

Operating Budget Fund Balance Summary:

Estimated Fund Balance June 30, 2015 (Per First Revision)	1,347,793
<i>District Recommended Transfer from Fund Balance</i>	<i>(379,475)</i>
<i>Estimated Fund Balance June 30, 2016</i>	<u>968,318</u>
Min SSD Budget Reserves Needed	600,000
SSD Budget Reserves Available	747,793
SSD Reserves Available if no FY15 SRS	393,793

SITKA SCHOOL DISTRICT

PRELIMINARY FY2016 OPERATING BUDGET



Budget Work Session

Work Session Held:
District Office Board Room
Thursday, March 12th – 6pm to 8pm

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

FY16 and Beyond Non-Personnel Efficiencies
School Board Worksession - March 12, 2015

Non-Personnel Budget Category	Line Items	% of Non-Personnel Budget	% of Entire SSD Budget
School Specific Categories:			0.15%
Baranof Elementary School	Travel, Equipment, and Other Purchased Services	10%	0.02%
Keet Gooshi Heen Elementary School	Office Supplies, Periodicals, and Library Books	10%	0.04%
Blatchley Middle School	Other Purchased Services, Supplies, Periodicals, and Library Books	10%	0.04%
Sitka High School	Teaching Supplies	10%	0.05%
Pacific High School	Equipment Repair	10%	0.01%
District-wide Categories:			1.24%
Cultural	Teaching Supplies	1.5%	0.00%
District Admin Prof/Tech Contracts	Professional/Technical Services	16%	0.09%
District Admin Programming and Supplies	Services, Supplies, and Textbooks	50%	0.79%
District Admin Travel	Travel	30%	0.21%
Maintenance	Supplies and Travel	1.5%	0.01%
REACH	Textbooks and Other Supplies	5.5%	0.02%
School Board	Travel	11%	0.03%
Student Activities	Robotics Travel, Time Clock, etc.	2.5%	0.01%
Technology	Professional/Technical Services	3.5%	0.07%
SSD Budget		Total Efficiency Reduction in Non-Personnel Categories \$ 282,655	
\$	20,946,227		

FY15 Non-Personnel Savings

School Board Worksession - March 12, 2015

Budget Category	Line Items	Savings
School Specific Categories		
Baranof Elementary School	Equipment and Other Purchased Services	\$ 2,000
Keet Gooshi Heen Elementary School	Equipment, Periodicals, and Other Purchased Services	\$ 3,000
Blatchley Middle School	Textbooks, Periodicals, and Other Purchased Services	\$ 3,000
Sitka High School	Teaching Supplies	\$ 5,000
Pacific High School	Equipment Repair	\$ 2,000
District-wide Categories		
Technology	Professional/Technical Services: Learning Mgmt. System and Consultants	\$ 35,000
District Admin Travel	Professional Development Travel (Schools and Admin)	\$ 41,000
District Admin Programming	Other Purchased Services	\$ 55,000
Total Savings FY15		\$ 146,000

FY16 Budget Balancing Matrix
 School Board Worksession - March 12, 2015

FY15 Secure Rural Schools (SRS)	\$	500,000
FY16 Deficit	\$	2,231,915
Total Deficit	\$	2,731,915

Total SSD Budget Reserves as of Today	\$	1,347,793
Min SSD Budget Reserves Needed	\$	600,000
SSD Budget Reserves Available	\$	747,793
SSD Reserves Available if no FY15 SRS	\$	393,793
Avg Administrator (includes benefits)	\$	118,000
Avg Classified Employee (includes benefits)	\$	80,000
Avg Certified Position (includes benefits)	\$	100,000

Potential Revenue Sources	Value
Forest Receipts	\$ 47,000
Alaska One-time Funding	\$ 362,505
FY16 SRS	\$ 370,000
FY15 SRS	\$ 400,000
Increase to City Contribution	\$ 1,000,000
City Funds to the Cap	\$ 1,873,939
Guaranteed Cuts to Expenditures	Value
Non-Personnel Efficiencies	\$ 282,655
FY15 Non-Personnel Savings	\$ 146,000
FY15 Retirements	\$ 50,000

Variables		Version 1 - Best	Version 2	Version 3	Version 4	Version 5 - Worst	Alternate Version
Revenues	Forest Receipts	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000	\$ 47,000
	Alaska One-time Funding	\$ 362,505	\$ 362,505				
	FY16 Secure Rural Schools	\$ 370,000	\$ 370,000	\$ 370,000			
	FY15 Secure Rural Schools	\$ 400,000					
	Increase to City Contribution	\$ 1,000,000	\$ 750,000	\$ 500,000	\$ 250,000		\$ 1,873,939
	Draw from SSD Budget Reserves	\$ 73,755	\$ 403,755	\$ 407,260	\$ 358,260	\$ 358,260	
	Total	\$ 2,253,260	\$ 1,933,260	\$ 1,324,260	\$ 655,260	\$ 405,260	\$ 1,920,939
Amount Left to Cut	\$ 478,655	\$ 798,655	\$ 1,407,655	\$ 2,076,655	\$ 2,326,655	\$ 810,976	
Variables		Version 1 - Best	Version 2	Version 3	Version 4	Version 5 - Worst	Alternate Version
Cuts to Expenditures	Non-Personnel Efficiencies	\$ 282,655	\$ 282,655	\$ 282,655	\$ 282,655	\$ 282,655	\$ 269,976
	FY15 Non-Personnel Savings	\$ 146,000	\$ 146,000	\$ 146,000	\$ 146,000	\$ 146,000	\$ 146,000
	FY15 Retirements	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Eliminate Community Schools*		\$ 235,000	\$ 235,000	\$ 235,000	\$ 235,000	
	Decrease .5 FTE District Office		\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
	Decrease .5 FTE Maintenance		\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	
	Certified Position (Teacher)			\$ 600,000	\$ 950,000	\$ 950,000	\$ 300,000
	Eliminate Cold Water Survival			\$ 9,000	\$ 9,000	\$ 9,000	
	Administrator Position				\$ 59,000	\$ 59,000	
	Classified Position (Support)				\$ 120,000	\$ 120,000	
	Close the Blatchley Pool*				\$ 140,000	\$ 140,000	
	Close the Performing Arts Center					\$ 250,000	
Total Cuts	\$ 478,655	\$ 798,655	\$ 1,407,655	\$ 2,076,655	\$ 2,326,655	\$ 810,976	
Out of Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

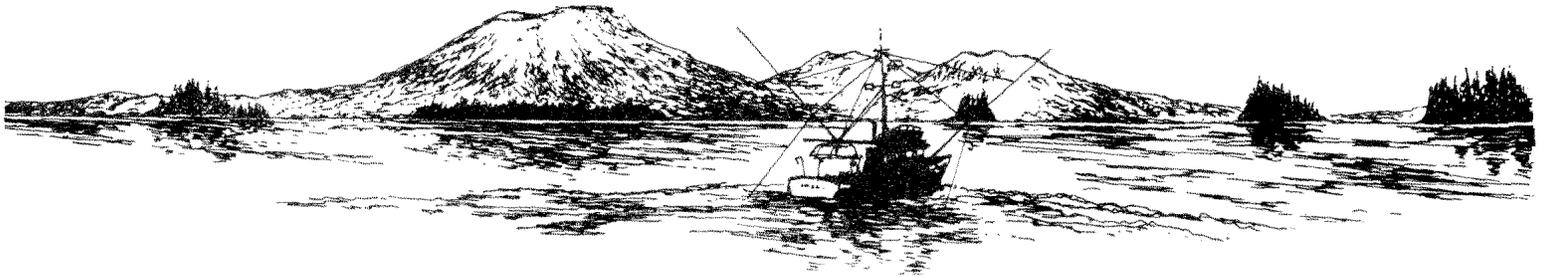
* Note: This line item includes positions and utilities

FY16 Potential School-Based Personnel Cuts
School Board Worksession - March 12, 2015

Administrator Positions	Version 1 - Best	Version 2	Version 3	Version 4	Version 5 - Worst	Alternate Version
Baranof Elementary School						
Keet Gooshi Heen Elementary School						
Blatchley Middle/Community School				\$ 59,000	\$ 59,000	
Sitka High School						
Pacific High School						
Total				\$ 59,000	\$ 59,000	
Classified Employees (Support)	Version 1 - Best	Version 2	Version 3	Version 4	Version 5 - Worst	Alternate Version
Community Schools		\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	
Maintenance		\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	
Pool				\$ 80,000	\$ 80,000	
Baranof Elementary School				\$ 40,000	\$ 40,000	
Keet Gooshi Heen Elementary School				\$ 40,000	\$ 40,000	
Blatchley Middle School				\$ 40,000	\$ 40,000	
Sitka High School						
Pacific High School						
Total			\$ 200,000	\$ 400,000	\$ 400,000	
Certified Employees (Teachers)	Version 1 - Best	Version 2	Version 3	Version 4	Version 5 - Worst	Alternate Version
Baranof Elementary School			\$ 100,000	\$ 250,000	\$ 250,000	
Keet Gooshi Heen Elementary School			\$ 100,000	\$ 250,000	\$ 250,000	\$ 100,000
Blatchley Middle School			\$ 200,000	\$ 200,000	\$ 200,000	\$ 100,000
Sitka High School			\$ 200,000	\$ 200,000	\$ 200,000	\$ 100,000
Pacific High School				\$ 50,000	\$ 50,000	
Total			\$ 600,000	\$ 950,000	\$ 950,000	\$ 300,000
District Office Employees	Version 1 - Best	Version 2	Version 3	Version 4	Version 5 - Worst	Alternate Version
District Office		\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Total		\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000

SITKA SCHOOL DISTRICT

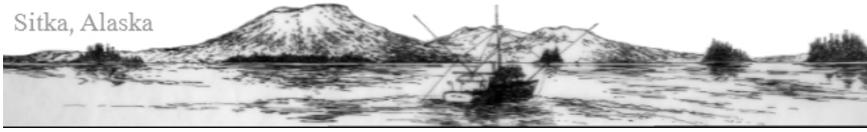
PRELIMINARY FY2016 OPERATING BUDGET



Public Hearing Summary

Hearing Held:
Sitka High School Library
Monday, March 2nd – 7:00 – 7:30PM

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



Sitka School District

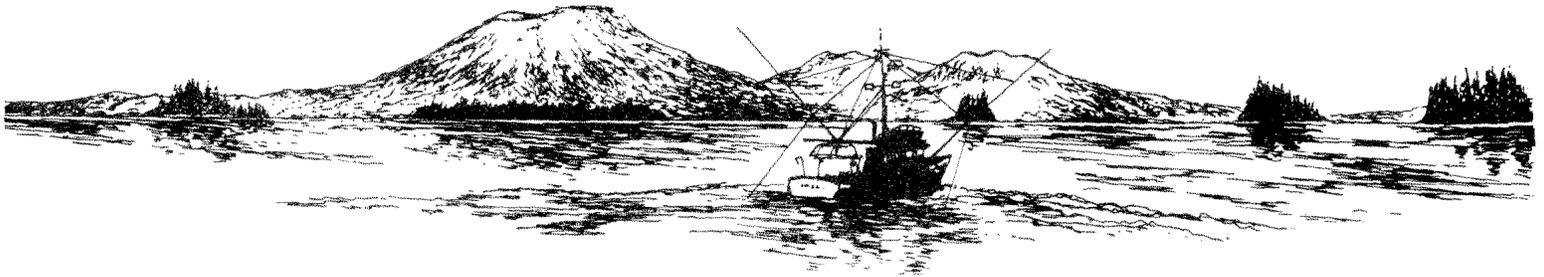
Community Budget Hearing Notes

Tuesday, March 2nd, 2015

1. Question asked regarding cost of implementing new standards and board going to the state asking for more funds of 1.6 million.
2. Question asked regarding the 1.4 million remaining of costs, if it is standards

SITKA SCHOOL DISTRICT

PRELIMINARY FY2016 OPERATING BUDGET



Staff Hearing Summary

Hearing Held:
Multi-Purpose Room – Keet Gooshi Heen
Wednesday, February 18, 2014 – 3:45PM to 5:00PM

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

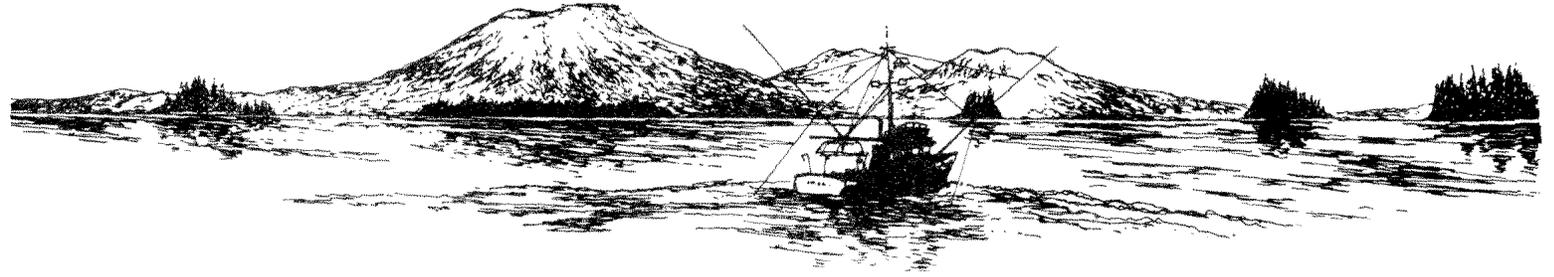
Staff Budget Hearing
February 18, 2015
Multi-Purpose Room – Keet Gooshi Heen
3:45 PM

Questions and Comments

- Are there non-negotiable items in the budget, what are they?
- Local students attending MEHS. 12 this year reported at 34 in media. What is there that we don't have resulting in loss of revenue to Sitka?
- Kuddos to board for fiscal responsibility over the years. If we're in this state imagine what other districts are feeling.
- We are voters and people who care about kids. We need to educate others. Sell ourselves. Educate the public with what we need.
- Encouragement of the board not to withhold specifics for long. Be transparent and share the information.

SITKA SCHOOL DISTRICT

PRELIMINARY FY2016 OPERATING BUDGET



Sitka School District & City and Borough of Sitka Work Session

Held at:
Keet Gooshi Heen Multi-Purpose Room
Wednesday, February 11, 2015 from 6 – 8pm

Sitka School District
FY2016 Operating Fund
FY15 First Revision Budget vs FY16 Original Budget
Summary Page

Title	FY2015 First Rev. Budget		2016 Original Budget		
	Original Budget	% Of Budget	First Revision	% Of Budget	Difference From Original
City/Borough Appropriation	5,283,762	28.23%	5,283,762	28.23%	0
Misc Local Revenue	30,000	0.16%	30,000	0.16%	0
E-Rate	118,865	0.64%	118,865	0.64%	0
Quality Schools	45,841	0.24%	44,589	0.24%	-1,252
Foundation	13,616,180	72.76%	13,207,096	70.57%	-409,084
HB 278 One-Time Funding	494,616	2.64%	0	0.00%	-494,616
Impact Aid	30,000	0.16%	30,000	0.16%	0
Other Direct Fed. Rev (Secure Rural Schools)	500,000	2.67%	0	0.00%	-500,000
Revenue Before FB Transfer	20,119,264		18,714,312		-1,404,952
Transfer from Operating Fund Balance	400,000	2.14%	0	0.00%	-400,000
Transfer from Transportation Fund	19,000	0.10%	0	0.00%	-19,000
Transfer from Recycling Fund	20,978	0.11%	0	0.00%	-20,978
Total Revenue and FB Transfer	20,559,242		18,714,312		-1,804,952
Expense					
Salaries and Wages	11,647,678	55.61%	11,905,617	56.84%	257,939
Benefits	4,884,435	23.32%	4,994,578	23.84%	110,144
Maintenance	1,773,294	8.47%	1,789,339	8.54%	16,045
<i>Supplies</i>	139,000		139,000		0
<i>Utilities</i>	1,041,430		1,041,430		0
<i>Property Insurance</i>	139,579		146,558		6,979
<i>Custodial Contract</i>	453,285		462,351		9,066
Schools & Programs	782,123	3.73%	782,123	3.73%	0
District Administration	727,575	3.47%	730,432	3.49%	2,857
<i>Travel</i>	140,490		140,490		0
<i>Communications</i>	198,108		198,108		0
<i>Insurance and Bonding</i>	57,144		60,001		2,857
<i>Audit & Legal Fees</i>	64,828		64,828		0
<i>Health Services</i>	7,805		7,805		0
<i>Districtwide Programming</i>	329,200		329,200		0
<i>Indirect Costs</i>	-70,000		-70,000		0
Technology	427,200	2.04%	427,200	2.04%	0
Prof/Tech/Contract Services	132,000	0.63%	132,000	0.63%	0
School Board	65,100	0.31%	65,100	0.31%	0
Student Activities	119,837	0.57%	119,837	0.57%	0
Transfers	0	0.00%	0	0.00%	0
Total Before On Behalf	20,559,242		20,946,227		386,985
Revenue (w/o tsfrs) vs. Expenditure	0		(2,231,915)	Revenue (w FB tsfr) vs. Expenditure	
Final Total Fund Balance July 1, 2014	1,967,658		1,457,725	Final Total Fund Balance July 1, 2015	
Est. Total Fund Balance July 1, 2015	1,567,658		1,457,725	Est. Total Fund Balance July 1, 2016	
Non-Spendable Fund Balance	(109,933)		(109,933)	Non-Spendable Fund Balance	
Unassigned Fund Balance	1,457,725		1,347,792	Unassigned Fund Balance	
<i>On Behalf TRS & PERS</i>	6,087,334		6,221,827	<i>On Behalf TRS & PERS</i>	
Final Expense Total	26,646,576		27,168,054		

**SITKA SCHOOL DISTRICT
FY2016 PRELIMINARY BUDGET
ASSUMPTIONS**

Revenue Elements include:

- Full Time Enrollment decreases from 1314 to 1305
 - 37 Intensive Needs Students
 - 30 Correspondence Students
 - 8 Raven's Way Students

- The Foundation formula:
 - BSA = Increases to \$5,880
 - ISER Multiplier = Remains at 1.195
 - Correspondence Multiplier = Increases to .90

- The annual City and Borough appropriation remains flat - \$5,717,521
 - Operational Funding 5,283,762
 - Pool Operations 44,529
 - Pool Utilities 77,147
 - Community Schools Janitorial 29,067
 - Community Schools Appropriation 150,796
 - Student Activity Travel/Intramural 132,220

- FY2015 funding from HB278 one-time funding, which was funded through last year's legislation, has currently been removed per Gov. Walker's State of the Budget document. This causes a decrease to our budget of \$362,505

- Secure Rural Schools funding is reduced to zero anticipating it will not be reauthorized

- ERate remains at \$118,865, Miscellaneous Revenue increases to \$30,000, and Impact Aid Revenue remains at \$30,000

Expense Elements include:

- 2 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 FY2015 First Revision

- Salaries and wages roll up to FY2016 negotiated agreement levels.

- Benefits:
 - Health Insurance premiums came in with a rate pass, but due to current negotiated agreements, the district will be taking on more of the premiums.
 - TRS (12.56%), PERS (22%), FICA (1.45%), SBS (6.13%), Workmen's Compensation (15%) all remain unchanged

- Property/Liability/D&O Insurances are increased by 5%

- Utilities:
 - Heating Fuel, Electricity, Water/Sewage/Garbage, Communications, and Other Utilities are equal to the FY2015 First Revision

- School and Program budgets remain unchanged

- Custodial contract increases by 2%

- Indirect Cost Rate will remain the same at 4.44%

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

HB278 Allocation – A one-time appropriation from the State out of their operating budget for school districts through the HB278 legislation that passed in 2014.

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

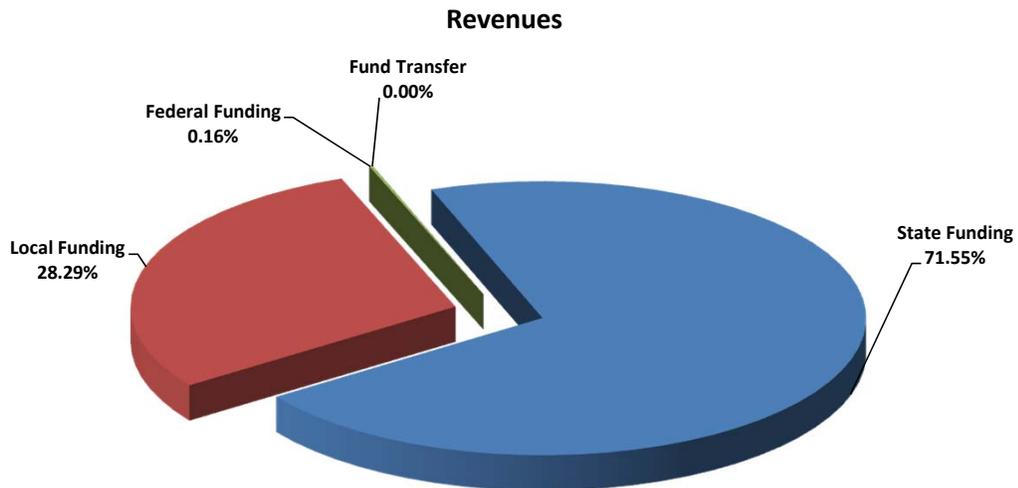
Fund Balance

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
2010-2014 Actuals, 2015 Revised
2016 Projected**

Revenues

	2010 Actual Revenue	2011 Actual Revenue	2012 Actual Revenue	2013 Actual Revenue	2014 Actual Revenue	2015 First Revision	2016 Projected Revenue
Students (Foundation Count)	1,309	1,291	1,306	1,313	1,338	1,314	1,305
State Funding							
Foundation	10,491,138	11,165,994	12,043,983	13,184,663	13,339,742	13,616,180	13,207,096
Quality Schools Grant	40,477	41,727	43,879	45,780	46,399	45,841	44,589
SB 160 Allocation	0	0	0	287,811	0	0	0
HB 108 Allocation	0	0	225,269	0	0	0	0
SB 18 Allocation	0	0	0	0	245,129	0	0
HB 266 Allocation	0	0	0	0	291,821	0	0
HB 278 Allocation	0	0	0	0	0	494,616	0
Other State Resources	0	0	0	0	4,641	0	0
Total State Funding	10,531,615	11,207,721	12,313,131	13,518,254	13,927,732	14,156,637	13,251,685
Local Funding							
Borough Appropriation	5,439,582	5,138,459	5,026,975	4,765,758	5,093,762	5,283,762	5,283,762
Misc Local Revenue	19,250	23,824	25,349	33,496	30,484	30,000	30,000
E-Rate Revenue	115,663	81,076	150,940	143,653	126,751	118,865	118,865
Total Local Funding	5,574,495	5,243,359	5,203,264	4,942,907	5,250,997	5,432,627	5,432,627
Federal Funding							
Impact Aid	29,873	36,925	36,028	22,791	16,775	30,000	30,000
Secure Rural Schools	728,800	575,457	536,675	488,322	400,254	500,000	0
Total Federal Funding	758,673	612,382	572,703	511,113	417,029	530,000	30,000
Total Revenues	16,864,783	17,063,462	18,089,098	18,972,274	19,595,758	20,119,264	18,714,312
Fund Transfers	87,000	31,498	25,369	81,000	-53,408	439,978	0
Total Revenues and Transfers	16,951,783	17,094,960	18,114,467	19,053,274	19,542,350	20,559,242	18,714,312
Fund Balance - End of Year	1,362,476	1,387,845	1,729,732	1,602,960	1,967,658	1,457,725	1,347,792



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

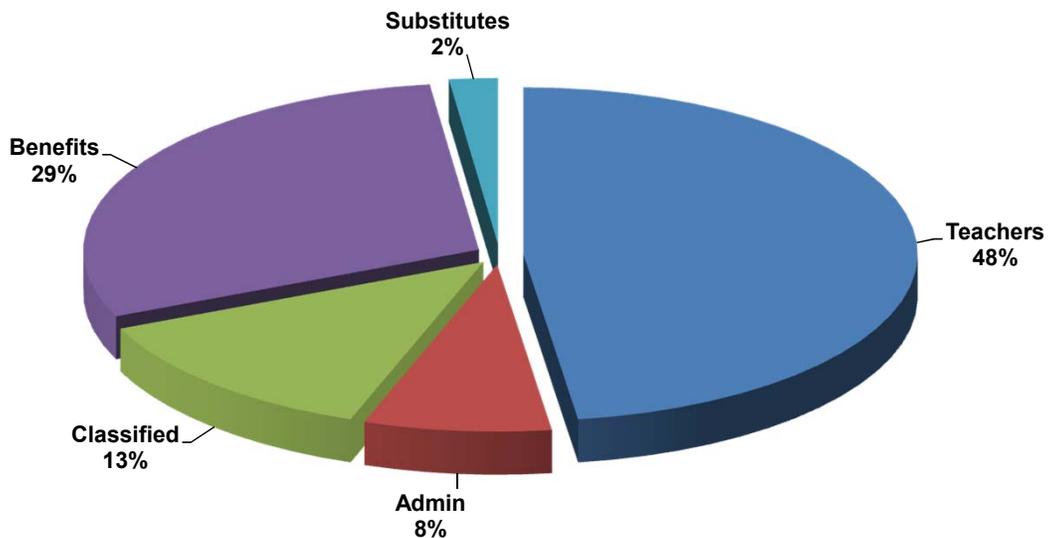
Salary Adjustments – Money set aside for certified employee lane changes and end of year leave buyouts

**SITKA SCHOOL DISTRICT
OPERATING BUDGET
2010-2014 Actuals, 2015 Revised
2016 Projected**

Employee Expenditures

	2010 Actual Expense	2011 Actual Expense	2012 Actual Expense	2013 Actual Expense	2014 Actual Expense	2015 First Revision	2016 Projected Expense
Teachers' And Coaches' Salaries							
Teachers	6,880,437	6,966,254	7,181,590	7,498,227	7,728,996	7,766,198	7,870,121
Coaching Contracts	113,807	107,489	105,840	112,998	115,474	131,924	131,924
Total Teachers and Coaches	6,994,244	7,073,743	7,287,430	7,611,225	7,844,470	7,898,122	8,002,045
Administrators' Salaries							
Superintendent & Asst Super	224,170	211,475	219,954	247,314	247,060	225,900	229,600
Certified Administrators	737,909	694,412	716,090	746,185	715,746	715,600	727,108
Non-Certified Administrators	217,154	283,863	281,390	325,056	296,539	327,793	335,687
Total Administrators	1,179,233	1,189,750	1,217,434	1,318,555	1,259,345	1,269,293	1,292,395
Classified Staff Wages							
Accounting & Secretarial	641,804	659,559	643,673	652,702	690,216	723,119	739,606
Paraprofessionals	721,572	717,707	882,176	961,401	1,043,277	1,182,537	1,215,803
Maintenance	231,733	216,818	223,067	227,324	249,743	238,107	244,269
Total Classified Staff	1,595,109	1,594,084	1,748,916	1,841,427	1,983,236	2,143,763	2,199,678
Benefits							
Health Insurance and Physicals	1,490,716	1,780,733	1,729,347	2,231,798	2,090,565	2,760,973	2,818,111
TRS/PERS/SBS/FICA	1,649,229	1,562,073	1,737,528	1,832,514	1,897,629	1,981,575	2,027,484
Workers Compensation Insurance	144,760	133,144	84,128	91,797	115,349	126,136	132,445
Unemployment Insurance and Other	16,887	15,700	22,621	31,019	16,382	15,750	16,538
Total Benefits	3,301,592	3,491,650	3,573,624	4,187,128	4,119,925	4,884,435	4,994,578
Substitutes	350,007	386,191	332,483	368,077	414,431	336,500	336,500
Salary Adjustments							75,000
Total Employee Costs	13,420,185	13,735,418	14,159,887	15,326,412	15,621,407	16,532,113	16,900,196

Employee Expenditures



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/Pinnacle/Phonemaster 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

SNEP – The District's annual allocation to support the Sitka Native Education Program, none anticipated in FY2016

AmeriCorp – Transfers to the Community Schools operated AmeriCorp program, none anticipated in FY2016

Community Schools – Transfers to the Community Schools Program, none anticipated in FY2016

Pool – Transfers to operate and maintain the Blatchley pool, none anticipated in FY2016

Ventures – Transfers to the Community Schools operated before and after school latch key program, none anticipated in FY2016

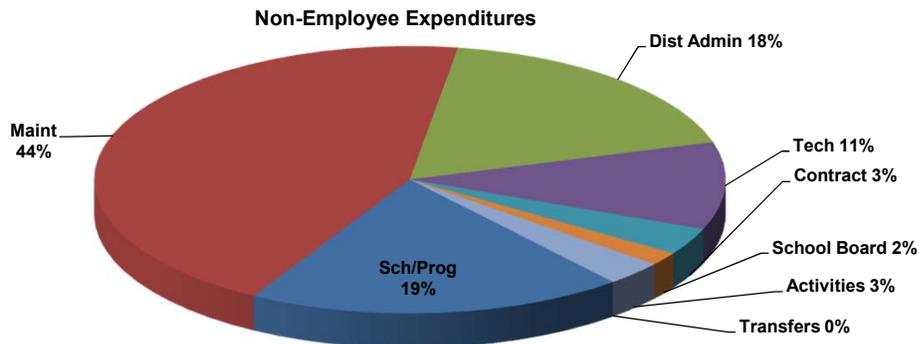
SEACC – The District contribution to the Sitka Education Consortium, the program was discontinued in FY2012

Hames – Transfers to assist with the daily operations of the Hames PE Center. The District discontinued supporting the program in FY2012

**SITKA SCHOOL DISTRICT
OPERATING BUDGET
2010-2014 Actuals, 2015 Revised
2016 Projected**

Non-Employee Expenditures

	2010 Actual Expense	2011 Actual Expense	2012 Actual Expense	2013 Actual Expense	2014 Actual Expense	2015 First Revision	2016 Projected Expense
School/Program Budgets							
Baranoff Elementary	57,640	48,309	47,849	51,335	43,837	49,500	49,500
Keet Gooshi Heen Elementary	80,680	75,099	83,447	73,116	72,630	78,860	78,860
Blatchley Middle School	133,837	105,611	88,947	61,028	70,315	73,545	73,545
Sitka High School	138,881	94,878	96,070	93,952	82,435	93,770	93,770
Pacific High School	16,535	16,693	10,167	11,523	8,006	14,638	14,638
REACH	48,632	83,768	50,970	68,579	68,266	60,710	60,710
Special Education	305,102	260,440	356,652	304,745	303,382	328,100	328,100
Library Discretionary	14,606	0	0	0	0	0	0
SHS Vocational Discretionary	0	0	0	38,718	34,338	40,000	40,000
Cultural Program Discretionary	0	0	8,126	0	16,065	43,000	43,000
Total School/Program	795,913	684,798	742,228	702,996	699,274	782,123	782,123
Maintenance Expense							
Supplies	217,518	132,347	130,408	140,273	146,668	139,000	139,000
Property Insurance	127,880	128,849	120,600	120,867	130,326	139,579	146,558
Utilities	849,634	901,441	997,099	958,578	962,143	1,041,430	1,041,430
Custodial Contract	340,123	356,355	360,646	418,799	434,893	453,285	462,351
Total Maintenance	1,535,155	1,518,992	1,608,753	1,638,517	1,674,030	1,773,294	1,789,339
District Administration							
Travel/Professional Development	27,464	26,011	36,386	85,162	38,367	140,490	140,490
Telephone/Communication/Fiber	139,184	200,257	222,451	210,370	267,764	198,108	198,108
Liability Insurance & Bonding	38,220	40,159	44,166	31,848	52,303	57,144	60,001
Audit/Legal Fees	36,468	47,890	69,694	57,871	102,861	64,828	64,828
Health Services	3,909	2,488	1,927	961	3,121	7,805	7,805
Districtwide Programming/Supplies	101,065	104,776	144,546	156,198	127,704	329,200	329,200
Indirect Cost Rate Revenue	-41,613	-60,996	-64,175	-79,726	-81,401	-70,000	-70,000
Total District Administration	304,697	360,585	454,995	462,684	510,719	727,575	730,432
Technology	104,501	324,982	391,918	412,103	419,585	427,200	427,200
Prof/Tech/Contract Services	81,403	74,951	109,044	104,829	163,558	132,000	132,000
School Board	41,946	37,327	49,000	45,068	63,870	65,100	65,100
Student Activities	147,843	166,164	203,385	164,791	179,624	119,837	119,837
Transfers							
SNEP	28,000	28,000	28,000	28,000	0	0	0
AmeriCorp	15,000	0	0	0	0	0	0
Community Schools	95,000	0	0	0	47,330	0	0
Pool	0	0	0	0	0	0	0
Ventures	82,705	103,953	0	0	43,852	0	0
SEACC	0	40,000	0	0	0	0	0
Hames	27,000	0	0	0	0	0	0
Total Transfers	247,705	171,953	28,000	28,000	91,182	0	0
TOTAL NON-EMPLOYEE COSTS	3,259,163	3,339,752	3,587,323	3,558,988	3,801,842	4,027,129	4,046,031



**SITKA SCHOOL DISTRICT
FY2016 BUDGET SUMMARY & FY2010-2014 EXPENDITURE SUMMARY**

Revenue	18,714,312	
Employee Expenditures	16,900,196	
Non-Employee Expenditures	4,046,031	
Total Expenditures	20,946,227	
Difference	-2,231,915	
Board approved transfer from Fund Balance	0	
	-2,231,915	Necessary expense reduction to balance budget

Unrestricted Fund Balance June 30, 2015 (est) 1,457,725
Unrestricted Fund Balance June 30, 2016 (est) 1,347,792

Expenditure	FY2016 Budgeted	% Of Total	FY2015 Revision	% Of Total	FY2014 Actual	% Of Total	FY2013 Actual	% Of Total	FY2012 Actual	% Of Total	FY2011 Actual	% Of Total
Salaries and Benefits	16,900,196	80.68%	16,532,113	80.41%	15,621,407	82.72%	15,326,412	81.15%	14,159,887	79.79%	13,735,418	80.44%
Maintenance	1,789,339	8.54%	1,773,294	8.63%	1,674,030	8.86%	1,638,517	8.68%	1,608,753	9.06%	1,518,992	8.90%
School/Program	782,123	3.73%	782,123	3.80%	699,274	3.70%	702,996	3.72%	742,228	4.18%	684,798	4.01%
District Administration	730,432	3.49%	727,575	3.54%	510,719	2.70%	462,684	2.45%	454,995	2.56%	360,585	2.11%
Technology	427,200	2.04%	427,200	2.08%	419,585	2.22%	412,103	2.18%	391,918	2.21%	324,982	1.90%
Prof/Tech/Contract Services	132,000	0.63%	132,000	0.64%	163,558	0.87%	104,829	0.56%	109,044	0.61%	74,951	0.44%
School Board	65,100	0.31%	65,100	0.32%	63,870	0.34%	45,068	0.24%	49,000	0.28%	37,327	0.22%
Student Activities	119,837	0.57%	119,837	0.58%	179,624	0.95%	164,791	0.87%	203,385	1.15%	166,164	0.97%
Transfers Out	0	0.00%	0	0.00%	91,182	0.48%	28,000	0.15%	28,000	0.16%	171,953	1.01%
	<u>20,946,227</u>	<u>100.00%</u>	<u>20,559,242</u>	<u>100.00%</u>	<u>19,423,249</u>	<u>102.85%</u>	<u>18,885,400</u>	<u>100.00%</u>	<u>17,747,210</u>	<u>100.00%</u>	<u>17,075,170</u>	<u>100.00%</u>

FY2016 Total Expenditures

