

HYDABURG CITY SCHOOL DISTRICT



Hydaburg, Alaska

FY 2018 2ND PROPOSED BUDGET

March 23, 2017

Natasha Peele, School Board President

Lauren Burch, Superintendent

Sandra Peele, Board Vice President

Stacia Miller, Board Clerk

Bonnie Morris, Board Member

Jack Olsen, Board Member

TO: Regional Board of Education

FROM: Lucienne Smith, HCSD Business Manager Contractor

THRU: Lauren Burch, Superintendent

DATE: **March 14, 2017**

SUBJECT: **FY 2018 2nd Proposed Budget**

General Fund: The Hydaburg City School District is required to prepare and approve a balance budget each year and present it to the City by May 1st and to the Alaska State Department of Education & Early Development by July 15th. A balanced budget is one where the revenue matches or exceeds the expenditures. This is a balanced budget.

Food Service Fund: The food service program is budgeted with a small increase due to salaries and benefits, but we are budgeting the same transfer since the CEP provides a small increase in food revenue.

Teacher Housing Fund: The teacher housing fund is budgeted with a small increase due to salaries and benefits, and we are transferring \$100K from the existing teacher housing fund balance to the general fund.

Capital Improvement Fund: The capital Improvement fund has a fund balance of which we are transferring \$84,486 to the general fund to balance the budget.

The FY 2018 General Fund Operating Budget has been prepared using the following assumptions:

Revenues

Base Student Allocation - **\$5,930**

Special Needs Factor – 1.20%

CTE Factor – 1.015

Area Cost Differential – 1.504%

Intensive Students – 3 (one less than FY 2017)

Enrollment – **67.65** (the same as actual for FY 2017)

City Support & City In-kind – status quo – no Timber Receipts

State TRS/PERS on behalf the committee establishing new rates meets in April and we will know the new percentage at that time; it is a zero net effect between revenues and expenditures

E-rate – status quo based on this year

Other Revenue – status quo

Fund Balance – we will be using \$100K fund balance from employee housing and \$84,486 from the CIP fund;

Expenditures

Salary placement – returning personnel moved on the salary schedule one step

Classified staffing – increase per the Classified agreement; added one position to the district office;

State TRS/PERS on Behalf; the committee establishing new rates meets in April and we will know the new percentage at that time – it is a zero net effect between revenues and expenditures

Insurance – status quo – brokers indicating the insurance industry is not anticipating increases

Transfer funds – status quo

HYDABURG CITY SCHOOL DISTRICT

Revenue Budget

FY 2018 2nd Proposed Budget

	<u>FY 2017 Final</u>	<u>FY 2018 2nd Proposed</u>	<u>Change</u>
Enrollment Projection	67/4 INT	67/3 INT	-0/-1
FUND 100: School Operating			
City Appropriation	\$ 40,849	\$ 40,849	\$ -
City In-Kind Appropriation	64,000	64,000	-
State of Alaska Foundation	1,602,923	1,407,544	(195,379)
Other State Revenue:	-	-	-
TRS On-Behalf	86,420	86,420	-
PERS On-Behalf	5,201	5,201	-
Impact Aid (Federal)	-	-	-
E-Rate	82,811	82,811	-
Other Revenue	27,500	27,500	-
Other Rentals	5,000	5,000	-
Fund Balance	<u>-</u>	<u>184,486</u>	<u>184,486</u>
 FUND TOTAL	 1,914,704	 1,903,811	 (10,893)
 TOTAL GENERAL FUND REVENUE	 <u>\$ 1,914,704</u>	 <u>\$ 1,903,811</u>	 <u>\$ (10,893)</u>

HYDABURG CITY SCHOOL DISTRICT

Expenditure Summary by Function

FY 2018 2nd Proposed Budget

<u>Function</u>	<u>FY 2017 Final</u>	<u>FY 2018 2nd Proposed</u>	<u>Increase (Decrease)</u>	<u>Percent of FY 2018 Total</u>
Instruction:				
100 Regular Instruction	\$ 631,850	\$ 683,404	\$ 51,554	35.90%
120 Bilingual Education	1,500	1,500	-	0.08%
160 Vocational Instruction	1,250	1,250	-	0.07%
200 Special Education	255,335	195,844	(59,491)	10.29%
220 Special Education Support Svcs.	9,000	9,000	-	0.47%
300 Support Services Students	8,500	8,500	-	0.45%
350 Support Services Instruction	118,844	118,844	-	6.24%
400 School Administration	<u>174,094</u>	<u>81,798</u>	<u>(92,296)</u>	<u>4.30%</u>
Total Instruction	1,200,373	1,100,140	(100,233)	57.79%
450 School Administration Support	28,568	29,788	1,220	1.56%
511 School Board	17,200	17,200	-	0.90%
512 Office of the Superintendent	30,325	86,998	56,673	4.57%
550 District Admin Support	113,124	142,319	29,195	7.48%
600 Maintenance/Janitorial	421,091	423,340	2,249	22.24%
700 Student Activities	47,026	47,026	-	2.47%
900 Transfers	<u>57,000</u>	<u>57,000</u>	<u>-</u>	<u>2.99%</u>
TOTAL EXPENSES	\$ 1,914,707	\$ 1,903,811	\$ (10,896)	100.00%

HYDABURG CITY SCHOOL DISTRICT

BENEFITS

Description and Percentage of Gross Payroll

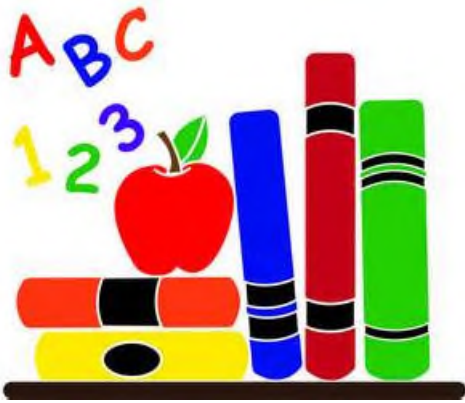
Benefit Costs for FY 2018

<u>Object Code</u>	<u>Description</u>	<u>% of Gross Classified</u>	<u>% of Gross Certificated</u>	<u>Comment</u>
361	Health & Life Insurance ¹	30%	30%	All Full time (5 hrs./day) employees
362	Unemployment	3.00%	3.00%	All employees
363	Workers Comp. Insurance	1.50%	1.50%	All employees
364	F.I.C.A. (Social Security) ²	0.00%	0.00%	Limit \$118,500 gross/calendar yr.
364	Medicare (1.45% of Gross)	1.45%	1.45%	Certificated employees hired after 4/1/86 and all Classified wages
365	TRS ³	-	12.56%	Certificated employees only
366	PERS ³	<u>22.00%</u>	<u>-</u>	Classified Employees only
TOTAL		<u>57.95%</u>	<u>48.51%</u>	

¹ This is only an average since it is a flat annual amount divided by the different salaries.

² The permanent classified employee does not contribute to FICA, but to PERS

³ The State of Alaska is providing relief by paying a percentage of TRS/PERS - The exact percentage will be know in April



Hydaburg City School District

FY 2018 2nd Proposed Budget Summary

	<u>FY 2017 Final</u>	<u>FY 2018 2nd Proposed</u>	<u>Change Increase (Decrease)</u>
<u>Functions</u>			
### Regular Instruction	\$ 627,428	\$ 679,202	\$ 51,774
### Quality Schools	4,422	4,202	(220)
### Bilingual Education	1,500	1,500	-
### Vocational Instruction	1,250	1,250	-
### Special Education Instruction	255,335	195,844	(59,491)
### Special Education Support	9,000	9,000	-
### Support Services Students	8,500	8,500	-
### Support Services Instruction	118,844	118,844	-
### School Administration	174,094	81,798	(92,296)
### School Administration Support	28,568	29,788	1,220
### Board of Education	17,200	17,200	-
### Office of the Superintendent	30,325	86,998	56,673
### District Administration Support S	113,124	142,319	29,195
### Operations and Maintenance	421,091	423,340	2,249
### Student Activities	47,026	47,026	-
### Other Financing Uses	57,000	57,000	-
TOTAL	<u>\$ 1,914,707</u>	<u>\$ 1,903,811</u>	<u>\$ (10,896)</u>
# Students	67.65	67.65	
# Teachers	8	8	
# Classified	6.17	6.17	
# Administrators	1	1	
Pupil/Teacher Ratio	8.5	8.5	
Average Per Pupil Expenditure	\$ 28,303.13	\$ 28,142.07	

Hydaburg City School District

FY 2018 2nd Proposed Budget

Account Code	Description	Comments	FY 2017 Final	FY 2018 2nd Proposed
<u>Regular Instruction</u>				
100.000.100 ###	Teacher	6.3 FTE	350,062	362,495.73
100.000.100 ###	Substitute/Temporary		15,000	15,000
100.000.100 ###	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		191,116	229,956
100.000.100 ###	TRS On-behalf		54,750	54,750
100.000.100 ###	PERS On-behalf		-	-
100.000.100 ###	Student Travel		-	-
100.000.100 ###	Communications		3,000	3,500
100.000.100 ###	Other Purchased Services		1,000	1,000
100.000.100 ###	Supplies, Materials, & Media		10,000	10,000
100.000.100 ###	Gas and Oil - Vehicles		1,000	1,000
100.000.100 ###	Other Expenses		<u>1,500</u>	<u>1,500</u>
Total ### Regular Instruction			<u>627,428</u>	<u>679,202</u>
<u>Quality Schools</u>				
100.000.100 ###	Extra Duty Certified Teacher/Coordinator		<u>4,422</u>	<u>4,202</u>
Total ### Quality Schools			<u>4,422</u>	<u>4,202</u>
<u>Bilingual Instruction</u>				
100.000.120 ###	Supplies, Materials, & Media		<u>1,500</u>	<u>1,500</u>

Account Code	Description	Comments	FY 2017 Final	FY 2018 2nd Proposed
Total ###	Bilingual Instruction		1,500	1,500
<u>Vocational Instruction</u>				
100.000.160 ###	Supplies, Materials, & Media		1,250	1,250
Total ###	Vocational Instruction		1,250	1,250
<u>Special Education</u>				
100.000.200. ###	Teacher	3 X .33 FTE	84,856	53,433
100.000.200. ###	Aides	4.02 FTE	75,573	60,988
100.000.200. ###	Substitute/Temporary		2,500	2,500
100.000.200. ###	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		75,008	61,435
100.000.200. ###	TRS on Behalf		13,119	13,119
100.000.200. ###	PERS on Behalf		3,129	3,219
100.000.200. ###	Staff Travel		-	-
100.000.200. ###	Supplies, Materials, & Media		950	950
100.000.200. ###	Gas & Oil - Vehicles		100	100
100.000.200. ###	Other Expenses		100	100
Total ###	Special Education		255,335	195,844
<u>Special Education Support Services</u>				
100.000.220. ###	Professional Services		9,000	9,000
100.000.220. ###	Staff Travel		-	-
100.000.220. ###	Supplies, Materials, & Media		-	-
Total ###	Special Education Support Services		9,000	9,000

Account Code	Description	Comments	FY 2017 Final	FY 2018 2nd Proposed
<u>Support Services Students</u>				
100.000.300	### Professional Services		8,500	8,500
	Total ### Support Services Students		8,500	8,500
<u>Support Services Instruction</u>				
100.000.350	### Professional Services		5,000	5,000
100.000.350	### Communications		96,344	96,344
100.000.350	### Supplies, Materials, & Media		12,500	12,500
100.000.350	### Other Expenses		5,000	5,000
	Total ### Support Services Instruction		118,844	118,844
<u>School Administration</u>				
100.000.400	### Principal	.5 FTE	105,000	57,500
100.000.400	### Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		44,886	23,373
100.000.400	### TRS on Behalf		16,233	-
100.000.400	### Professional Services		5,000	-
100.000.400	### Communications		750	-
100.000.400	### Other Purchased Services		400	-
100.000.400	### Supplies, Materials, & Media		900	-
100.000.400	### Other Expenses		925	925
	Total ### School Administration		174,094	81,798
<u>School Administration Support</u>				
100.000.450	### Support Staff	.75 FTE	20,100	20,700
100.000.450	### Substitute/Temporary		1,500	1,500

Account Code	Description	Comments	FY 2017 Final	FY 2018 2nd Proposed
100.000.450 ###	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		5,636	7,088
100.000.450 ###	PERS On-behalf		832	-
100.000.450 ###	Supplies, Materials, & Media		500	500
Total ###	School Administration Support		28,568	29,788

Board of Education

100.000.511 ###	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		450	450
100.000.511 ###	Stipends		-	-
100.000.511 ###	Professional Services		2,500	2,500
100.000.511 ###	Legal Services		5,000	5,000
100.000.511 ###	Staff Travel		1,500	1,500
100.000.511 ###	Communications		2,500	2,500
100.000.511 ###	Supplies, Materials, & Media		250	250
100.000.511 ###	Other Expenses	AASB Dues & Fees	5,000	5,000
Total ###	Board of Education		17,200	17,200

Office of the Superintendent

100.000.512 ###	Superintendent	.5 FTE	-	57,500
100.000.512 ###	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		-	23,373
100.000.512 ###	Professional Services		30,000	5,000
100.000.512 ###	Staff Travel		-	-
100.000.512 ###	Communications		-	800
100.000.512 ###	Supplies, Materials, & Media		325	325
Total ###	Office of the Superintendent		30,325	86,998

District Administration Support Services

100.000.550 ###	Non-Certificated Support Staff	.88 FTE	-	26,400
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Account Code	Description	Comments	FY 2017 Final	FY 2018 2nd Proposed
100.000.550 ###	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		-	35,439
100.000.550 ###	Professional Services		63,114	50,000
100.000.550 ###	Auditing Service		35,000	27,000
100.000.550 ###	Communications		1,500	1,500
100.000.550 ###	Other Purchased Services		4,500	3,700
100.000.550 ###	Liability Insurance		7,260	7,260
100.000.550 ###	Supplies, Materials, & Media		1,750	1,750
100.000.550 ###	Other Expenses		2,000	2,000
100.000.550 ###	Indirect Cost Recovery		(2,000)	(12,730)
Total ###	District Administration Support Services		113,124	142,319

Operations and Maintenance

100.000.600 ###	Custodians	1.4 FTE	29,957	30,240
100.000.600 ###	Substitute/Temporary		10,000	10,000
100.000.600 ###	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		8,400	10,354
100.000.600 ###	PERS On-behalf		1,240	1,252
100.000.600 ###	Professional Services		12,500	12,500
100.000.600 ###	Staff Travel		1,200	1,200
100.000.600 ###	Utility Service		40,859	40,859
100.000.600 ###	Garbage & Sewer (In Kind From City of Hydaburg)		64,000	64,000
100.000.600 ###	Communications		450	450
100.000.600 ###	Energy		137,465	137,465
100.000.600 ###	Electricity		45,000	45,000
100.000.600 ###	Other Purchased Services		20,000	20,000
100.000.600 ###	Property Insurance		35,000	35,000
100.000.600 ###	Supplies, Materials, & Media		12,500	12,500
100.000.600 ###	Gas and Oil - Vehicles		2,500	2,500

Account Code	Description	Comments	FY 2017 Final	FY 2018 2nd Proposed
100.000.600 ###	Other Expenses		20	20
Total ###	Operations and Maintenance		421,091	423,340
<u>Student Activities</u>				
100.000.700 ###	Extra Duty Pay		15,000	15,000
100.000.700 ###	Substitute/Temporary		13,000	13,000
100.000.700 ###	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		4,200	4,200
100.000.700 ###	TRS On-behalf		2,319	2,319
100.000.700 ###	Professional Services		300	300
100.000.700 ###	Staff Travel		-	-
100.000.700 ###	Student Travel		4,707	4,707
100.000.700 ###	Other Purchased Services		2,000	2,000
100.000.700 ###	Supplies, Materials, & Media		500	500
100.000.700 ###	Gas and Oil - Vehicles		2,000	2,000
100.000.700 ###	Other Expenses		3,000	3,000
Total ###	Student Activities		47,026	47,026
<u>Other Financing Uses</u>				
100.000.900 ###	Transfer to Food Service		42,000	42,000
100.000.900 ###	Transfer to Special Revenue		-	-
100.000.900 ###	Transfer to Capital Project		15,000	15,000
100.000.900 ###	Transfer to Student Activities		-	-
Total ###	Other Financing Uses		57,000	57,000
Total ###	General Fund		\$ 1,914,707	\$ 1,903,811



Food Service

FY 2018 2nd Proposed Budget Summary

Function 790

	<u>FY 2017 Final</u>	<u>FY 2018 2nd Proposed</u>	<u>Change</u>
Function 790 Food Service	\$ <u>76,677</u>	\$ <u>82,418</u>	\$ <u>5,741</u>
TOTAL	\$ <u>76,677</u>	\$ <u>82,418</u>	\$ <u>5,741</u>

Food Service



Budget Code:

255.000.790..XXX

Food Service

The budget consists of:

- u Salary and Benefit for a Cook and part time Cook's Helper
- u Salary and Benefits for substitute
- u Travel and Fees for annual required training
- u Professional & Technical - to bring in expertises to meet state regs
- u Food & Supplies
- u Inventoried equipment under \$5000

Hydaburg City School District

FY 2018 2nd Proposed Budget

Food Service

<u>Account Code</u>	<u>Description</u>	<u>Comments</u>	<u>FY 2017 Final</u>	<u>FY 2018 2nd Proposed</u>
<u>Food Service</u>				
255..790	326 Food Service Stavn	.88 FTE Cook .75 Cooks Helper	25,365	28,470
255..790	329 Substitutes		1,000	1,000
255..790	360 Benefit (ESC, W/C, FICA, HEALTH, TRS, PERS)		7,112	9,748
255..790	368 PERS On-behalf		0	0
255..790	410 Professional & Technical		1,500	1,500
255..790	420 Staff Travel		1,000	1,000
255..790	450 Supplies		2,500	2,500
255..790	459 Food		38,000	38,000
255..790	491 Dues and Fees		<u>200</u>	<u>200</u>
Total 790 Food Service			<u>76,677</u>	<u>82,418</u>



Employee Housing

FY 2018 2nd Proposed Budget Summary

Function 600

	<u>FY 2017 Final</u>	<u>FY 2018 2nd Proposed</u>	<u>Change</u>
600 Maintenance/Janitorial	\$ <u>34,012</u>	\$ <u>34,260</u>	\$ <u>248</u>
TOTAL	\$ <u>34,012</u>	\$ <u>34,260</u>	\$ <u>248</u>

Employee Housing

**Budget Code:**

375.000.600..XXX

Employee Housing

The budget consists of:

- > Salary and benefits for part time maintenance
- > Utilities to housing
- > Energy/Electricity to housing
- > Annual Property Insurance for buildings
- > Maintenance Supplies to keep housing maintained

Hydaburg City School District

FY 2018 2nd Proposed Budget

Employee Housing

Account Code	Description	Comments	FY 2017 Final	FY 2018 2nd Proposed
<u>Employee Housing</u>				
375..600 325	Maintenance/Custodial	.10 FTE	3,329	3,360
375..600 360	Benefit (ESC, W/C, FICA, HEALTH, TRS, PERS)		933	1,150
375..600 368	PERS On-behalf		0	0
375..600 410	Professional & Technical		0	0
375..600 430	Utility Services		3,750	3,750
375..600 433	Communications		0	0
375..600 435	Energy		1,200	1,200
375..600 436	Electricity		1,500	1,500
375..600 440	Other Purchased Services		15,000	15,000
375..600 446	Property Insurance		3,300	3,300
375..600 452	Maintenance Supplies		<u>5,000</u>	<u>5,000</u>
Total 600	Employee Housing		<u>34,012</u>	<u>34,260</u>