



URG CITY SCHOOL DISTRICT

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TO: Regional Board of Education
FROM: Lucienne Smith, HCSB Business Manager Contractor
THRU: Lauren Burch, Superintendent
DATE: February 13, 2017
SUBJECT: FY 2018 1st Proposed Budget

The Hyaburg City School District is required to prepare 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.

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 at 15.46% and 4.15% status quo; the committee establishing new rates meets in April and we will know the new percentage at that time;

E-rate – status quo based on this year

Other Revenue – status quo

Expenditures

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

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

State TRS/PERS on behalf at 15.46% and 4.15% respectively; the committee establishing new rates meets in April and we will know the new percentage at that time;

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

Transfer funds – status quo

This budget is out of balance with revenues \$174K less than expenses.

HYDABURG CITY SCHOOL DISTRICT



Hydaburg, Alaska

FY 2018 1st DRAFT BUDGET

February 16, 2017

Natasha Peele, School Board President

Lauren Burch, Superintendent

Jean Bland, Board Vice President

Stacia Miller, Board Clerk

Tracy Nix, Board Member

Jack Olsen, Board Member

HYDABURG CITY SCHOOL DISTRICT

Revenue Budget

FY 2018 1st Draft Budget

	<u>FY 2017 Final</u>	<u>FY 2018 1st Draft</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	1,433,635	(169,288)
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	<u>5,000</u>	<u>5,000</u>	<u>-</u>
FUND TOTAL	1,914,704	1,745,416	(169,288)
TOTAL GENERAL FUND REVENUE	<u>\$ 1,914,704</u>	<u>\$ 1,745,416</u>	<u>\$ (169,288)</u>

HYDABURG CITY SCHOOL DISTRICT

Expenditure Summary by Function

FY 2018 1st Draft Budget

<u>Function</u>	<u>FY 2017 Final</u>	<u>FY 2018 1st Draft</u>	<u>Increase (Decrease)</u>	<u>Percent of FY 2018 Total</u>
Instruction:				
100 Regular Instruction	\$ 631,850	\$ 640,417	\$ 8,567	33.36%
120 Bilingual Education	1,500	1,500	-	0.08%
160 Vocational Instruction	1,250	1,250	-	0.07%
200 Special Education	255,335	259,372	4,037	13.51%
220 Special Education Support Svcs.	9,000	9,000	-	0.47%
300 Support Services Students	8,500	8,500	-	0.44%
350 Support Services Instruction	118,844	118,844	-	6.19%
400 School Administration	<u>174,094</u>	<u>81,798</u>	<u>(92,296)</u>	<u>4.26%</u>
Total Instruction	1,200,373	1,120,681	(79,692)	58.38%
450 School Administration Support	28,568	28,251	(317)	1.47%
511 School Board	17,200	17,200	-	0.90%
512 Office of the Superintendent	30,325	86,198	55,873	4.49%
550 District Admin Support	113,124	141,483	28,359	7.37%
600 Maintenance/Janitorial	421,091	421,882	791	21.98%
700 Student Activities	47,026	47,026	-	2.45%
900 Transfers	<u>57,000</u>	<u>57,000</u>	<u>-</u>	<u>2.97%</u>
TOTAL EXPENSES	<u>\$ 1,914,707</u>	<u>\$ 1,919,721</u>	<u>\$ 5,014</u>	<u>100.00%</u>

HYDABURG CITY SCHOOL DISTRICT

BENEFITS

Description and Percentage of Gross Payroll

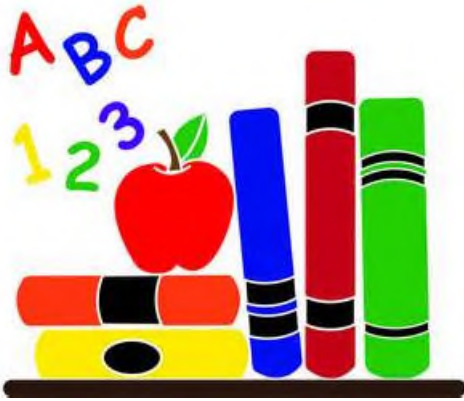
Benefit Costs for FY 2018

<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>	
360	PERS/TRS On behalf	15.46%	4.14%	
360	W/O On Behalf	57.95%	48.51%	

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 - TRS is 15.46% and PERS is 4.14%



Hydaburg City School District

FY 2018 1st Draft Budget Summary

	<u>FY 2017 Final</u>	<u>FY 2018 1st Draft</u>	<u>Change Increase (Decrease)</u>
<u>Functions</u>			
### Regular Instruction	\$ 627,428	\$ 636,215	\$ 8,787
### Quality Schools	4,422	4,202	(220)
### Bilingual Education	1,500	1,500	
### Vocational Instruction	1,250	1,250	-
### Special Education Instruction	255,335	259,372	4,037
### 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	28,251	(317)
### Board of Education	17,200	17,200	-
### Office of the Superintendent	30,325	86,198	55,873
### District Administration Support S	113,124	141,483	28,359
### Operations and Maintenance	421,091	421,882	791
### Student Activities	47,026	47,026	-
### Other Financing Uses	57,000	57,000	-
TOTAL	<u>\$ 1,914,707</u>	<u>\$ 1,919,721</u>	<u>\$ 5,014</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	\$ 28,377.25	

Hydaburg City School District

FY 2018 1st Draft Budget

<u>Account Code</u>	<u>Description</u>	<u>Comments</u>	<u>FY 2017 Final</u>	<u>FY 2018 1st Draft</u>
<u>Regular Instruction</u>				
100.000.100 ###	Teacher	6.3 FTE	350,062	357,063
100.000.100 ###	Classroom Aide	0 FTE	-	-
100.000.100 ###	Substitute/Temporary		15,000	15,000
100.000.100 ###	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		191,116	192,402
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>636,215</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 1st Draft
Total ###	Bilingual Instruction		1,500	1,500
<u>Vocational Instruction</u>				
100.000.160 ###	Teacher	.2 FTE	-	-
100.000.160 ###	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		-	-
100.000.160 ###	TRS On Behalf		-	-
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	1.5 FTE	84,856	86,553
100.000.200. ###	Aides	4.02 FTE	75,573	77,084
100.000.200. ###	Substitute/Temporary		2,500	2,500
100.000.200. ###	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		75,008	75,747
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	259,372
<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 1st Draft
<u>Support Services Students</u>				
100.000.300	### Professional Services		<u>8,500</u>	<u>8,500</u>
	Total ### Support Services Students		<u>8,500</u>	<u>8,500</u>
<u>Support Services Instruction</u>				
100.000.350	### Director/Coord/Non-Cert	.49 FTE	-	-
100.000.350	### Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		-	-
100.000.350	### PERS On-behalf		-	-
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		<u>5,000</u>	<u>5,000</u>
	Total ### Support Services Instruction		<u>118,844</u>	<u>118,844</u>
<u>School Administration</u>				
100.000.400	### Principal	1.0 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		<u>925</u>	<u>925</u>
	Total ### School Administration		<u>174,094</u>	<u>81,798</u>
<u>School Administration Support</u>				

Account Code	Description	Comments	FY 2017 Final	FY 2018 1st Draft
100.000.450 ###	Support Staff	.75 FTE	20,100	20,502
100.000.450 ###	Substitute/Temporary		1,500	1,500
100.000.450 ###	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		5,636	5,749
100.000.450 ###	PERS On-behalf		832	-
100.000.450 ###	Supplies, Materials, & Media		500	500
Total ### School Administration Support			28,568	28,251
<u>Board of Education</u>				
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
<u>Office of the Superintendent</u>				
100.000.512 ###	Superintendent		-	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		-	-
100.000.512 ###	Supplies, Materials, & Media		325	325
Total ### Office of the Superintendent			30,325	86,198

Account Code	Description	Comments	FY 2017 Final	FY 2018 1st Draft
<u>District Administration Support Services</u>				
100.000.550	###	Non-Certificated Support Staff	-	26,400
100.000.550	###	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		33,803
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	4,500
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	<u>(2,000)</u>	<u>(12,730)</u>
Total ### District Administration Support Services			<u>113,124</u>	<u>141,483</u>
<u>Operations and Maintenance</u>				
100.000.600	###	Custodians	1.4	29,957
100.000.600	###	Substitute/Temporary		10,000
100.000.600	###	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)	8,400	8,568
100.000.600	###	PERS On-behalf	1,240	1,265
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

Account Code	Description	Comments	FY 2017 Final	FY 2018 1st Draft
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
100.000.600 ###	Other Expenses		20	20
Total ### Operations and Maintenance			421,091	421,882

Student Activities

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

Other Financing Uses

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

Account Code	Description	Comments	FY 2017 Final	FY 2018 1st Draft
Total ###	General Fund		<u>\$ 1,914,707</u>	<u>\$ 1,919,721</u>



Food Service

FY 2018 1st Draft Budget Summary

Function 790

	<u>FY 2017 Final</u>	<u>FY 2018 1st Draft</u>	<u>Change</u>
Function 790 Food Service	\$ <u>76,677</u>	\$ <u>77,327</u>	\$ <u>650</u>
TOTAL	<u>\$ 76,677</u>	<u>\$ 77,327</u>	<u>\$ 650</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 experties to meet state regs
- u Food & Supplies
- u Inventoried equipment under \$5000

Hydaburg City School District

FY 2018 1st Draft Budget

Food Service

<u>Account Code</u>	<u>Description</u>	<u>Comments</u>	<u>FY 2017 Final</u>	<u>FY 2018 Final</u>
<u>Food Service</u>				
255..790	326 Food Service Stavn	.88 FTE Cook .75 Cooks Helper	25,365	25,872
255..790	329 Substitutes		1,000	1,000
255..790	360 Benefit (ESC, W/C, FICA, HEALTH, TRS, PERS)		7,112	7,255
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>77,327</u>



Employee Housing

FY 2018 1st Draft Budget Summary

Function 600

	<u>FY 2017 Final</u>	<u>FY 2018 1st Draft</u>	<u>Change</u>
600 Maintenance/Janitorial	\$ 34,012	\$ 34,097	\$ 85
TOTAL	<u>\$ 34,012</u>	<u>\$ 34,097</u>	<u>\$ 85</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 1st Draft Budget

Employee Housing

<u>Account Code</u>	<u>Description</u>	<u>Comments</u>	<u>FY 2017 Final</u>	<u>FY 2018 1st Draft</u>
<u>Employee Housing</u>				
375..600	325	Maintenance/Custodial .10 FTE	3,329	3,395
375..600	360	Benefit (ESC, W/C, FICA, HEALTH, TRS, PERS)	933	952
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>34,097</u>