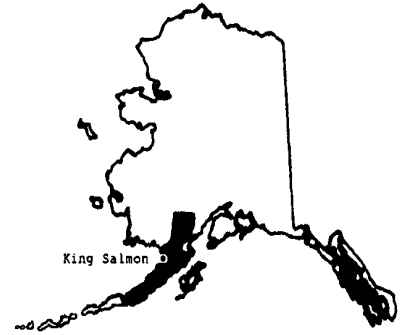


THE  
LAKE AND PENINSULA  
SCHOOL DISTRICT  
101 Jensen Drive  
P.O. Box 498  
King Salmon, Alaska 99613  
Phone (907) 246-4280 / Fax (907)  
246-4473



Lake and Peninsula School District  
FY2021 Projected Budget  
July 1, 2020 through June 30, 2021

Projected – March 19, 2020

Based upon the current available information, estimating State Foundation Revenue and Impact Aid entitlements, overall FY2021 revenue projections (including teacher housing) are as follows:

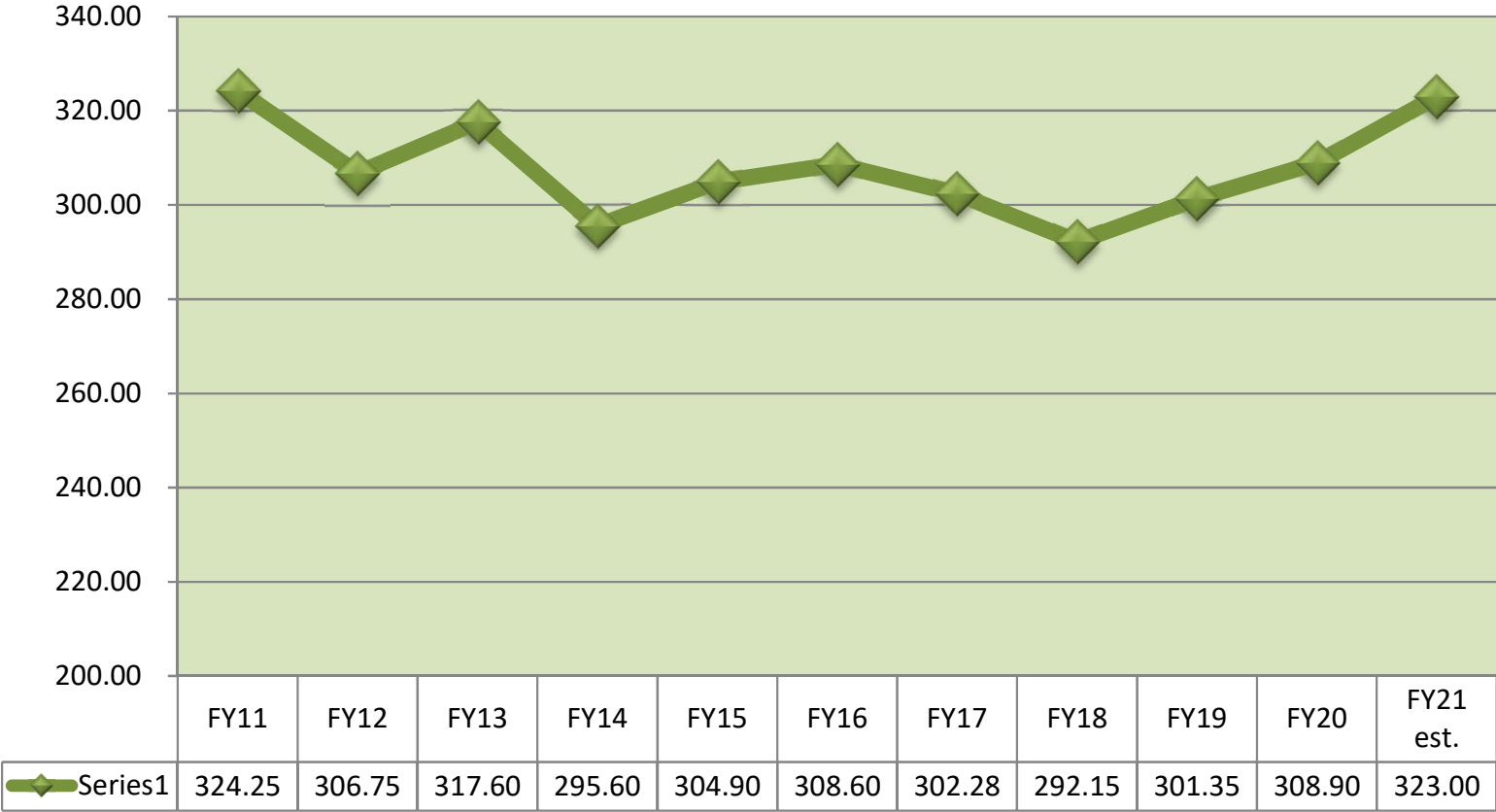
Borough Appropriation	1,360,065
Local Revenue	763,455
State Foundation	9,420,473
TRS On Behalf of	689,711
PERS On Behalf of	168,875
Federal Sources	1,985,513
Fund Balance	494,304
Total	\$14,882,396

**The School District has prepared a projected expenditure budget for \$14,882,396 in anticipated expenditures and transfers.** This budget is based current law which maybe revised; there are various legislative proposals that potentially change these revenue estimates. Foundation and State Broadband support are two examples.

Due to SB53, the State is contributing directly to the retirement system an amount equal to the difference between our actuarially set contribution rate and the actual set by SB53 for FY2021. For LPSD the TRS is 30.47% vs. 12.56% and for the PERS 30.85% vs. 22%. The revenue amounts listed above for on behalf of contributions reflect management's estimate of this contribution. The estimated expenses are recorded in this budget by function.

The Alaska State Board of Education is reviewing a new Chart of Accounts for Alaska School Districts effective July 1, 2018. This reclassification does not represent any change in actual programs but simply a re-ordering of expenditures in some of the functional categories.

## LPSD Foundation Average Daily Membership October Count



LAKE AND PENINSULA SCHOOL DISTRICT  
BUDGET INFORMATION

DESCRIPTION	REVISED FY20	PROJECTED FY21	PROJECTED FY21 BSA	DIFFERENCE
		Governor's Budget	INCREASE \$115	
Borough Appropriation	\$ 1,360,065	\$ 1,360,065	\$ 1,360,065	\$ -
Borough Special Item Funding	\$ -	\$ -	\$ -	\$ -
Interest	\$ 60,000	\$ 45,000	\$ 45,000	\$ (15,000)
Other Local	\$ 765,955	\$ 718,455	\$ 718,455	\$ (47,500)
Foundation	\$ 9,115,254	\$ 9,420,473	\$ 9,614,411	\$ 305,219
State Supplemental	\$ 192,529	\$ -	\$ -	\$ (192,529)
TRS On-Behalf	\$ 726,534	\$ 689,711	\$ 689,711	\$ (36,823)
PERS On-Behalf	\$ 130,675	\$ 168,875	\$ 168,875	\$ 38,200
Other State	\$ 4,290	\$ -	\$ -	\$ (4,290)
Federal ERATE	\$ 1,049,913	\$ 1,049,913	\$ 1,049,913	\$ -
Other Federal Pass through	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Federal Impact Aid	\$ 784,544	\$ 925,600	\$ 925,600	\$ 141,056
<b>Total</b>	<b>\$ 14,199,759</b>	<b>\$ 14,388,092</b>	<b>\$ 14,582,030</b>	<b>\$ 188,333</b>
Budgeted Fund Balance	\$ 123,450	\$ 494,304	\$ 300,366	
<b>Total</b>	<b>\$ 14,323,209</b>	<b>\$ 14,882,396</b>	<b>\$ 14,882,396</b>	
Budgeted Expenditures	\$ 14,323,209	\$ 14,882,396	\$ 14,882,396	
	\$ -	\$ -	\$ -	

Lake and Peninsula School District  
Budget Information FY21 Projected

<b>Description</b>	<b>Revised FY20</b>	<b>Projected FY21</b>	<b>Difference</b>
Instruction	\$5,011,841	5,614,096	602,255.00
Special Education	\$1,174,450	1,214,909	40,459.00
Special Education Support	\$197,187	178,874	(18,313.00)
Support Services - Pupils	\$36,541	95,062	58,521.00
Support Services - Instruction	\$587,552	577,043	(10,509.00)
Instructional Related Technology	\$1,525,821	1,541,608	15,787.00
School Administration	\$855,533	772,314	(83,219.00)
School Admin. Support	\$88,589	91,326	2,737.00
District Admin	\$282,390	292,583	10,193.00
Board	\$325,778	328,101	2,323.00
District Admin Support	\$634,139	632,071	(2,068.00)
Maintenance	\$2,842,955	2,785,509	(57,446.00)
Pupil Activities	\$420,433	418,900	(1,533.00)
Transfers	\$340,000	340,000	0.00
<b>Grand Total</b>	<b>\$14,323,209</b>	<b>\$14,882,396</b>	<b>559,187.00</b>

Instruction	69.4%	\$14,542,396
All Other	30.6%	
	100%	

LAKE AND PENINSULA SCHOOL DISTRICT  
BUDGET INFORMATION

DESCRIPTION	Revised FY20	Projected FY21	DIFFERENCE
<b>Instruction</b>			
Certificated Salaries	\$2,277,082	\$2,614,400	\$337,318
Non Certificated Salary	\$244,000	\$248,000	\$4,000
On-Behalf PERS/TRS	\$449,988	\$459,114	\$9,126
Fringe Benefits	\$1,128,700	\$1,357,300	\$228,600
Housing Allowance/Subsidy	\$234,000	\$278,390	\$44,390
Transportation Allowance	\$40,000	\$35,000	(\$5,000)
Professional Services	\$4,000	\$4,000	\$0
Staff Travel	\$50,000	\$50,000	\$0
Utilities	\$250	\$5,000	\$4,750
Purchased Services	\$800	\$800	\$0
Supplies & Materials	\$242,000	\$234,000	(\$8,000)
Other Expense & Indirect	\$2,000	\$2,000	\$0
<b>Subtotal</b>	<b>\$4,672,820</b>	<b>\$5,288,004</b>	<b>\$615,184</b>
<b>Lake View Home School</b>			
Certificated Salaries	\$4,871	\$4,668	(\$203)
On-Behalf PERS/TRS	\$872	\$836	(\$36)
Fringe Benefits	\$1,842	\$1,592	(\$250)
Supplies & Materials	\$5,000	\$5,000	\$0
<b>Subtotal</b>	<b>\$12,585</b>	<b>\$12,096</b>	<b>(\$489)</b>
<b>Career &amp; Tech Ed.</b>			
Certificated Salaries	\$95,400	\$98,060	\$2,660
Non Certificated Salary	\$20,000	\$20,000	\$0
On-Behalf PERS/TRS	\$17,086	\$18,411	\$1,325
Fringe Benefits	\$56,200	\$47,525	(\$8,675)
Professional Services	\$24,000	\$24,000	\$0
Staff Travel	\$6,000	\$6,000	\$0
Student Travel	\$65,000	\$65,000	\$0
Supplies & Materials	\$40,000	\$35,000	(\$5,000)
Purchased Services	\$2,750	\$0	(\$2,750)
<b>Subtotal</b>	<b>\$326,436</b>	<b>\$313,996</b>	<b>(\$12,440)</b>
	<b>\$5,011,841</b>	<b>\$5,614,096</b>	<b>\$602,255</b>
<b>Special Education</b>			
Certificated Salaries	\$404,900	\$418,500	\$13,600
Non Certificated Salary	\$284,400	\$300,000	\$15,600
On-Behalf PERS/TRS	\$93,750	\$76,159	(\$17,591)
Fringe Benefits	\$328,200	\$325,100	(\$3,100)
Housing Allowance/Subsidy	\$35,800	\$58,200	\$22,400
Transportation Allowance	\$2,700	\$6,000	\$3,300
Staff Travel	\$20,000	\$25,000	\$5,000
Utilities	\$100	\$250	\$150
Supplies & Materials	\$4,400	\$5,500	\$1,100
Other Expense & Indirect	\$200	\$200	\$0
<b>Subtotal</b>	<b>\$1,174,450</b>	<b>\$1,214,909</b>	<b>\$40,459</b>
<b>Special Education Support Services</b>			
Certificated Salaries	\$36,500	\$25,000	(\$11,500)
On-Behalf PERS/TRS	\$6,537	\$4,274	(\$2,263)
Fringe Benefits	\$5,400	\$3,600	(\$1,800)
Professional Services	\$143,500	\$143,500	\$0

Staff Travel	\$5,000	\$2,000	(\$3,000)
Utilities	\$0	\$250	\$250
Supplies & Materials	\$250	\$250	\$0
	<b>\$197,187</b>	<b>\$178,874</b>	<b>(\$18,313)</b>
Support Services - Pupils			
Certificated Salaries	\$0	\$29,300	\$29,300
On-Behalf PERS/TRS	\$25,341	\$22,762	(\$2,579)
Fringe Benefits	\$1,000	\$29,900	\$28,900
Housing Allowance/Subsidy	\$4,500	\$0	(\$4,500)
Transportation Allowance	\$1,200	\$600	(\$600)
Staff Travel	\$4,000	\$12,000	\$8,000
Supplies & Materials	\$500	\$500	\$0
	<b>\$36,541</b>	<b>\$95,062</b>	<b>\$58,521</b>
Support Services - Instruction			
Certificated Salaries	\$252,400	\$232,700	(\$19,700)
Non Certificated Salary	\$61,300	\$62,500	\$1,200
On-Behalf PERS/TRS	\$49,252	\$69,543	\$20,291
Fringe Benefits	\$145,800	\$138,300	(\$7,500)
Transportation Allowance	\$1,500	\$0	(\$1,500)
Professional Services	\$6,000	\$6,000	\$0
Staff Travel	\$50,000	\$50,000	\$0
Utilities	\$1,500	\$1,500	\$0
Supplies & Materials	\$7,500	\$5,000	(\$2,500)
Purchased Services	\$10,800	\$10,000	(\$800)
Other Expense & Indirect	\$1,500	\$1,500	\$0
	<b>\$587,552</b>	<b>\$577,043</b>	<b>(\$10,509)</b>
Instructional Related Technology			
Certificated Salaries	\$40,700	\$41,200	\$500
Non Certificated Salary	\$109,285	\$119,300	\$10,015
On-Behalf PERS/TRS	\$15,032	\$15,848	\$816
Fringe Benefits	\$72,000	\$72,400	\$400
Transportation Allowance	\$0	\$2,500	\$2,500
Staff Travel	\$17,000	\$17,000	\$0
Utilities	\$1,231,804	\$1,233,360	\$1,556
Supplies & Materials	\$40,000	\$40,000	\$0
	<b>\$1,525,821</b>	<b>\$1,541,608</b>	<b>\$15,787</b>
School Administration			
Certificated Salaries	\$504,940	\$476,100	(\$28,840)
On-Behalf PERS/TRS	\$90,435	\$68,814	(\$21,621)
Fringe Benefits	\$175,858	\$147,100	(\$28,758)
Housing Allowance/Subsidy	\$20,000	\$12,600	(\$7,400)
Transportation Allowance	\$1,600	\$5,000	\$3,400
Staff Travel	\$58,000	\$58,000	\$0
Supplies & Materials	\$1,200	\$1,200	\$0
Other Expense & Indirect	\$3,500	\$3,500	\$0
	<b>\$855,533</b>	<b>\$772,314</b>	<b>(\$83,219)</b>
School Admin. Support			
Non Certificated Salary	\$44,259	\$45,144	\$885
On-Behalf PERS/TRS	\$2,930	\$3,982	\$1,052

Fringe Benefits	\$38,400	\$39,200	\$800
Utilities	\$2,000	\$2,000	\$0
Supplies & Materials	\$1,000	\$1,000	\$0
	<b>\$88,589</b>	<b>\$91,326</b>	\$2,737
District Admin			
Certificated Salaries	\$173,685	\$179,076	\$5,391
On-Behalf PERS/TRS	\$32,705	\$32,007	(\$698)
Fringe Benefits	\$35,000	\$37,500	\$2,500
Professional Services	\$12,000	\$15,000	\$3,000
Staff Travel	\$20,000	\$20,000	\$0
Utilities	\$1,500	\$1,500	\$0
Supplies & Materials	\$7,500	\$7,500	\$0
	<b>\$282,390</b>	<b>\$292,583</b>	\$10,193
Board			
Certificated Salaries	\$8,923	\$9,150	\$227
On-Behalf PERS/TRS	\$1,845	\$2,011	\$166
Fringe Benefits	\$256,010	\$255,540	(\$470)
Staff Travel	\$34,000	\$34,000	\$0
Supplies & Materials	\$0	\$2,400	\$2,400
Tuition and Stipends	\$15,000	\$15,000	\$0
Other Expense & Indirect	\$10,000	\$10,000	\$0
	<b>\$325,778</b>	<b>\$328,101</b>	<b>\$2,323</b>
District Admin Support			
Non Certificated Salary	\$364,000	\$348,400	(\$15,600)
On-Behalf PERS/TRS	\$19,951	\$28,971	\$9,020
Fringe Benefits	\$188,600	\$197,700	\$9,100
Professional Services	\$35,000	\$30,000	(\$5,000)
Staff Travel	\$15,000	\$7,800	(\$7,200)
Utilities	\$300	\$2,000	\$1,700
Purchased Services & Insurance	\$55,000	\$62,000	\$7,000
Supplies & Materials	\$28,000	\$28,000	\$0
Other Expense	\$6,500	\$5,200	(\$1,300)
Indirect	(\$78,212)	(\$78,000)	\$212
	<b>\$634,139</b>	<b>\$632,071</b>	<b>(\$2,068)</b>
Maintenance			
Non Certificated Salary	\$766,700	\$744,900	(\$21,800)
On-Behalf PERS/TRS	\$35,918	\$40,054	\$4,136
Fringe Benefits	\$454,700	\$403,100	(\$51,600)
Transportation Allowance	\$2,500	\$3,000	\$500
Professional Services	\$75,000	\$70,000	(\$5,000)
Staff Travel	\$125,000	\$120,000	(\$5,000)
Utilities	\$109,655	\$109,655	\$0
Energy	\$867,000	\$867,000	\$0
Purchased Services & Insurance	\$166,800	\$188,000	\$21,200
Rentals	\$31,800	\$31,800	\$0

Supplies & Materials	\$207,882	\$208,000	\$118
	<b>\$2,842,955</b>	<b>\$2,785,509</b>	<b>(\$57,446)</b>
Pupil Activities			
Certificated Salaries	\$79,200	\$80,400	\$1,200
Non Certificated Salary	\$20,766	\$20,800	\$34
On-Behalf PERS/TRS	\$15,567	\$15,800	\$233
Fringe Benefits	\$37,000	\$37,200	\$200
Professional Services	\$2,500	\$2,500	\$0
Staff Travel	\$256,500	\$256,500	\$0
Supplies & Materials	\$4,000	\$800	<b>(\$3,200)</b>
Purchased Services	\$2,000	\$2,000	\$0
Other Expense & Indirect	\$2,900	\$2,900	\$0
	<b>\$420,433</b>	<b>\$418,900</b>	<b>(\$1,533)</b>
Transfers			
Transfer Food Services	\$340,000	\$340,000	\$0
	<b>\$14,323,209</b>	<b>\$14,882,396</b>	\$559,187



# Lake and Peninsula Borough School District

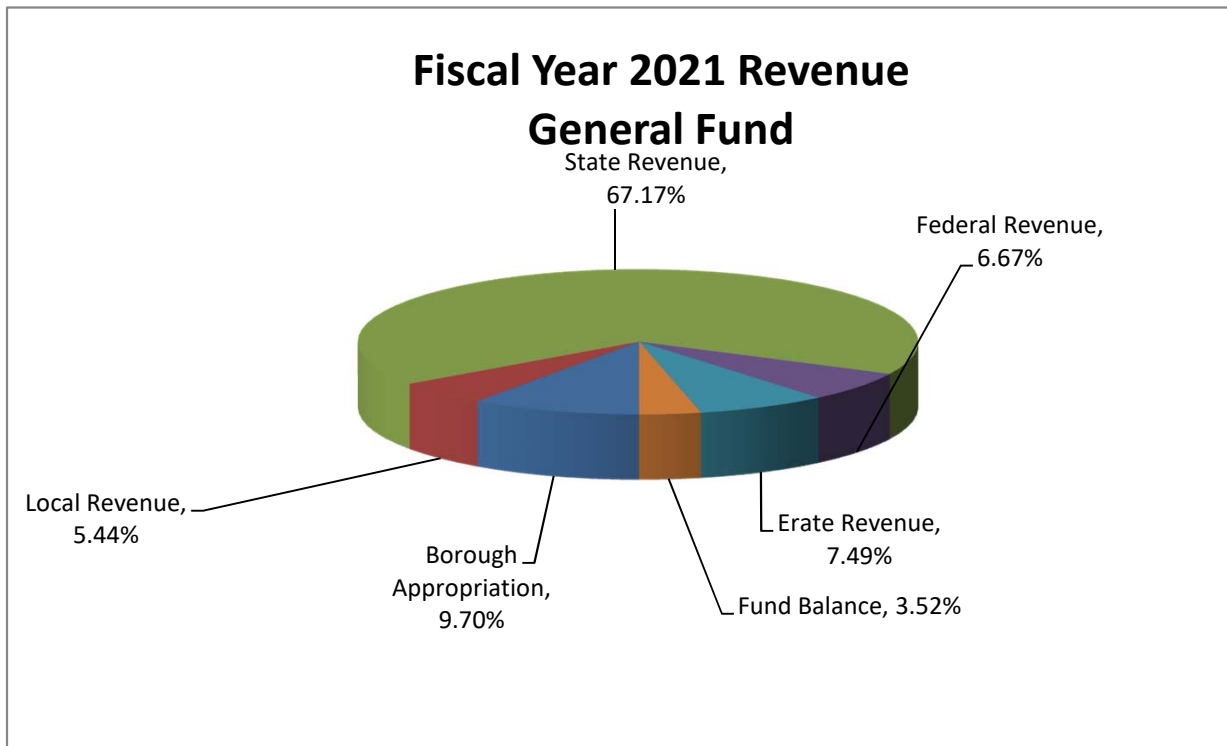
General Fund FY21 Revised Budget

Without PERS & TRS On-Behalf

## Revenue

<b>Borough Appropriation</b>	\$ 1,360,065	9.70%
<b>Local Revenue</b>	763,455	5.44%
<b>State Revenue</b>	9,420,473	67.17%
<b>Federal Revenue</b>	935,600	6.67%
<b>Erate Revenue</b>	1,049,913	7.49%
<b>Fund Balance</b>	494,304	3.52%
<b>Total Revenue Budget</b>	<u>\$ 14,023,810</u>	<u>100.00%</u>

As this chart illustrates, the primary source of funding for the Lake and Peninsula Borough School District is the State of Alaska. The Lake and Peninsula Borough funds the District's local contribution, through a funding appropriation. An amount comes from the federal government in the form of Impact Aid.



# Lake and Peninsula Borough School District

General Fund FY21 Budget  
Without PERS & TRS On-Behalf

## Expenditures by Object

Certified Salaries	\$ 4,208,554	30.01%
Non-Certified Salaries	1,909,044	13.61%
Employee Benefits (Includes Worker's Comp)	3,494,347	24.92%
Professional/Technical Services	295,000	2.10%
Travel	723,300	5.16%
Utilities	1,355,515	9.67%
Energy	867,000	6.18%
Purchased Services	294,600	2.10%
Supplies & Materials	574,150	4.09%
Other Expenses	(37,700)	-0.27%
Transfer to Other Funds	340,000	2.43%
	<u>\$ 14,023,810</u>	<u>100.00%</u>

### Expenditures by Object General Fund

