

**FY18 Proposed Budget
General Operating Fund**

	FY16 Actual	FY17 Original	FY18 Proposed	Change from Prior Year
Beginning Fund Balance	808,122	817,808	817,808	-
Revenue				
010 City/Borough Appropriations	1,792,579	1,884,500	1,416,136	(468,364)
030 Earnings on Investments	145	100	100	-
040 Other Local Revenues	119,316	18,000	25,100	7,100
041 Tuition from Students	16,282	15,000	17,500	2,500
042 Tuition - Other Districts		-	-	-
047 eRate Program	57,397	83,689	160,000	76,311
050 State Sources	4,436,915	4,315,522	4,013,719 *	(301,803)
100 Federal Sources - Direct	36,832	24,000	44,000	20,000
150 Federal Sources - Through State		-	-	-
190 Federal Sources - Other Agencies		-	-	-
250 Transfers from Other Funds		-	-	-
Total Revenue	6,459,466	6,340,811	5,676,555	(664,256)
Expenditures				
100 Instruction	2,603,506	3,129,594	2,772,533	(357,061)
200 Special Education	513,018	535,758	643,608	107,850
220 Special Education Support	4,713	3,300	4,750	1,450
300 Support Services - Students	119,038	133,972	125,613	(8,359)
350 Support Services - Instruction	388,675	439,746	558,843	119,097
400 School Administration	291,183	323,889	288,407	(35,482)
450 School Administration Support	157,849	196,979	219,933	22,954
510 District Administration	269,762	260,854	252,158	(8,696)
550 District Administration Support	275,451	288,077	289,783	1,706
600 Operation/Maintenance of Plant	840,402	896,664	861,262	(35,402)
700 Student Activities	10,187	-	-	-
780 Community Services		-	-	-
900 Other Financing Uses	976,925	304,567	235,000	(69,567)
Total Expenditures	6,450,709	6,513,400	6,251,890	(261,511)
Ending Fund Balance	816,878	645,219	242,473	(402,745)
Change in Fund Balance	8,756	(172,589)	(575,335)	

* FY18 Proposed Budget assumes a 5% reduction in State of Alaska Foundation Funding.

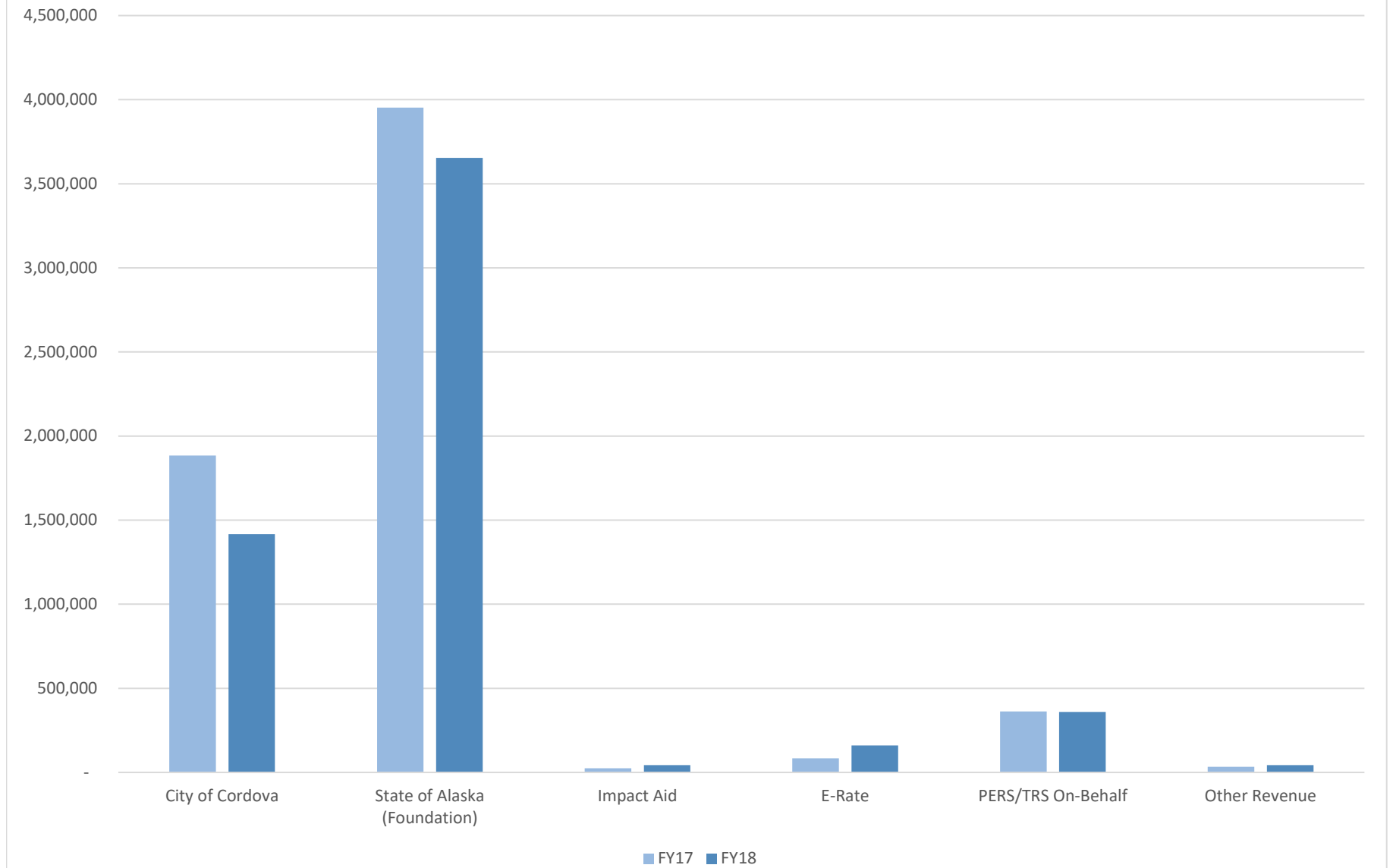
**FY18 Proposed Budget
Student Transportation Fund**

	FY16 Actual	FY17 Original	FY18 Proposed	Change from Prior Year
Beginning Fund Balance	83,234	157,341	157,341	-
Revenue				
065 Student Transportation (State)	130,444	126,771	110,000	(16,771)
250 Transfers from Other Funds	50,000	10,228	-	(10,228)
Total Revenue	180,444	136,999	110,000	(26,999)
Expenditures				
760 To/From School	104,573	91,499	110,000	18,501
761 School Activities	1,586	25,500	2,000	(23,500)
762 Other Transportation Services	178	20,000	2,000	(18,000)
Total Expenditures	106,337	136,999	114,000	(22,999)
Ending Fund Balance	157,341	157,341	153,341	(4,000)
Change in Fund Balance	74,107	-	(4,000)	(4,000)

**FY18 Proposed Budget
Food Service Fund**

	FY16 Actual	FY17 Original	FY18 Proposed	Change from Prior Year
Beginning Fund Balance	268,699	261,664	261,664	-
Revenue				
02X Local/State Revenue	68,107	55,125	56,000	875
16X USDA Revenue	251,768	261,150	265,000	3,850
250 Transfers from Other Funds	113,000	59,339	-	(59,339)
Total Revenue	432,875	375,614	321,000	(54,614)
Expenditures				
600 Plant Operations/Maintenance	19,549	-	-	-
700 Student Activities	1,284	-	-	-
790 Food Service	419,077	375,614	385,000	9,386
Total Expenditures	439,910	375,614	385,000	9,386
Ending Fund Balance	261,664	261,664	197,664	(64,000)
Change in Fund Balance	(7,035)	-	(64,000)	(64,000)

Revenues by Source General Operating Fund



**FY18 Proposed Budget
General Operating Fund
Expenditure Summary by Department**

	FY17 Original	FY18 Proposed	Change from Prior Year
Junior/Senior High School			
100 Regular Instruction	1,383,841	1,160,288	(223,553)
160 Vocational Education	170,400	183,367	12,967
200 Special Education Instruction	304,017	295,367	(8,650)
220 Special Education Support	2,300	4,250	1,950
300 Student Support	500	500	-
320 Guidance	71,286	91,799	20,513
350 Instructional Support	91,900	144,700	52,800
352 Library Services	3,500	6,000	2,500
400 School Administration	164,018	156,965	(7,053)
450 School Admin Support	91,856	119,511	27,655
600 Plant Operations and Maintenance	304,442	280,575	(23,867)
Total Junior/Senior High School	2,588,060	2,443,322	(144,738)
Mt. Eccles Elementary School			
100 Regular Instruction	1,430,197	1,303,153	(127,044)
200 Special Education Instruction	231,741	348,240	116,499
220 Special Education Support	1,000	500	(500)
320 Guidance	62,186	33,314	(28,872)
350 Instructional Support	90,850	120,300	29,450
352 Library Services	6,000	6,500	500
400 School Administration	159,871	131,442	(28,429)
450 School Admin Support	105,123	100,423	(4,700)
600 Plant Operations and Maintenance	293,636	273,696	(19,940)
Total Mt. Eccles Elementary School	2,380,604	2,317,568	(63,036)
District Wide			
140 Correspondence Study	145,156	125,725	(19,431)
350 Instructional Support	247,496	281,343	33,847
511 Board of Education	54,244	23,750	(30,494)
512 Superintendent	206,610	228,408	21,798
550 District Administration	288,077	289,783	1,706
600 Plant Operations and Maintenance	298,586	306,991	8,405
900 Other Financing Uses	304,567	235,000	(69,567)
Total District Wide	1,544,736	1,491,000	(53,736)
Total All Departments	6,513,400	6,251,890	(261,511)

**FY18 Proposed Budget
General Operating Fund
Junior/Senior High Expenditures**

	FY17 Original	FY18 Proposed	Change from Prior Year
Junior/Senior High School			
100 Regular Instruction <i>9.00 FTE Teachers</i>	1,383,841	1,160,288	(223,553)
160 Vocational Education <i>1.50 FTE Teachers</i>	170,400	183,367	12,967
200 Special Education Instruction <i>1.00 FTE Teacher</i> <i>4.34 FTE Instructional Aides</i>	304,017	295,367	(8,650)
220 Special Education Support	2,300	4,250	1,950
300 Student Support	500	500	-
320 Guidance <i>0.70 FTE Guidance Counselor</i>	71,286	91,799	20,513
350 Instructional Support	91,900	144,700	52,800
352 Library Services	3,500	6,000	2,500
400 School Administration <i>1.00 FTE Principal</i>	164,018	156,965	(7,053)
450 School Admin Support <i>1.86 FTE Office Staff</i>	91,856	119,511	27,655
600 Plant Operations and Maintenance <i>2.00 FTE Custodial Staff</i>	304,442	280,575	(23,867)
Total Junior/Senior High School	2,588,060	2,443,322	(144,738)

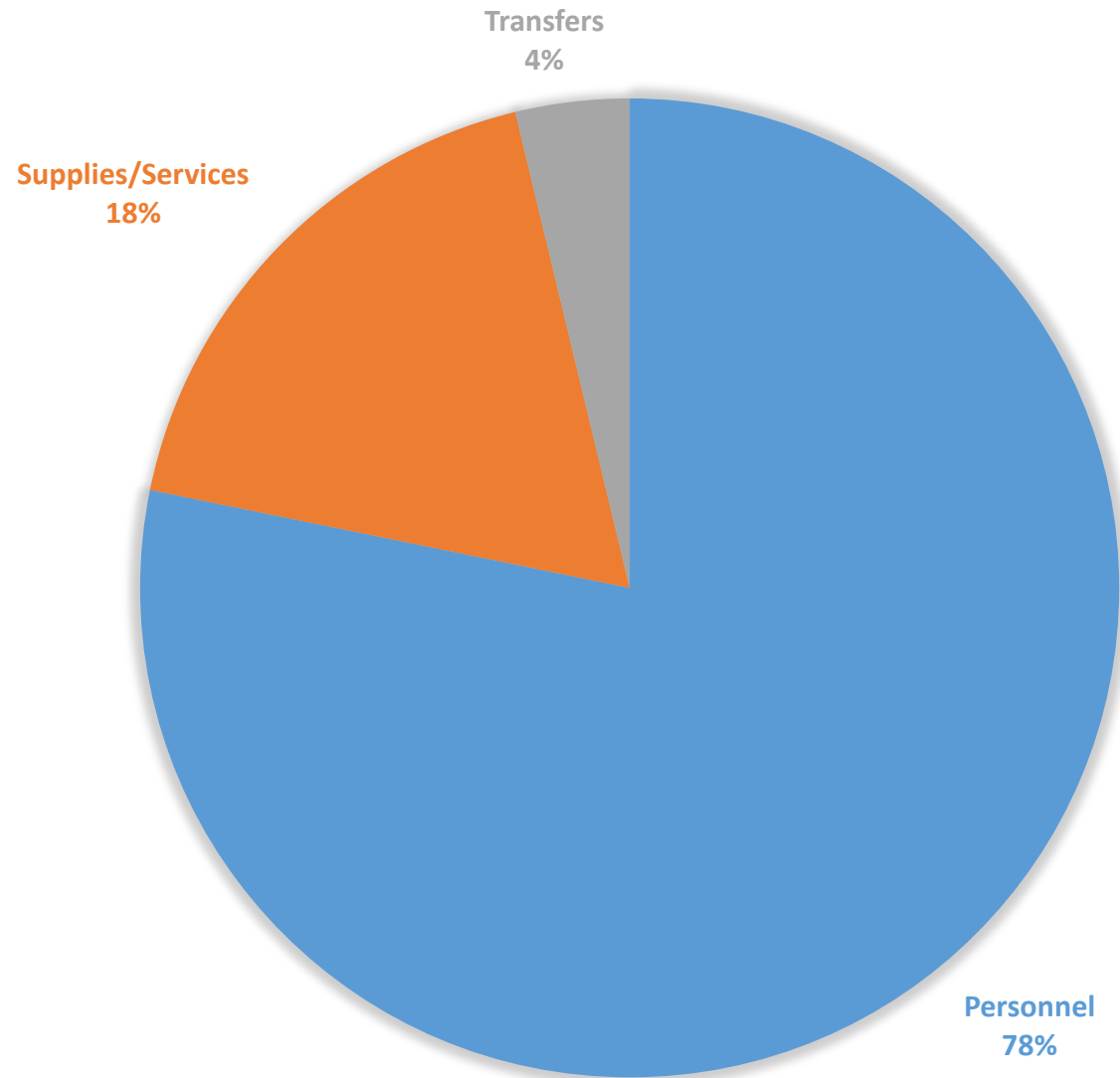
**FY18 Proposed Budget
General Operating Fund
Mt. Eccles Elementary Expenditures**

	FY17 Original	FY18 Proposed	Change from Prior Year
Mt. Eccles Elementary School			
100 Regular Instruction <i>11.00 FTE Teachers</i> <i>0.50 FTE Instructional Aide</i>	1,430,197	1,303,153	(127,044)
200 Special Education Instruction <i>0.50 FTE Teacher</i> <i>5.21 FTE Instructional Aides</i>	231,741	348,240	116,499
220 Special Education Support	1,000	500	(500)
320 Guidance <i>0.30 FTE Guidance Counselor</i>	62,186	33,314	(28,872)
350 Instructional Support	90,850	120,300	29,450
352 Library Services	6,000	6,500	500
400 School Administration <i>1.00 FTE Principal</i>	159,871	131,442	(28,429)
450 School Admin Support <i>1.00 FTE Principal</i>	105,123	100,423	(4,700)
600 Plant Operations and Maintenance <i>2.00 FTE Custodial Staff</i>	293,636	273,696	(19,940)
Total Mt. Eccles Elementary School	2,380,604	2,317,568	(63,036)

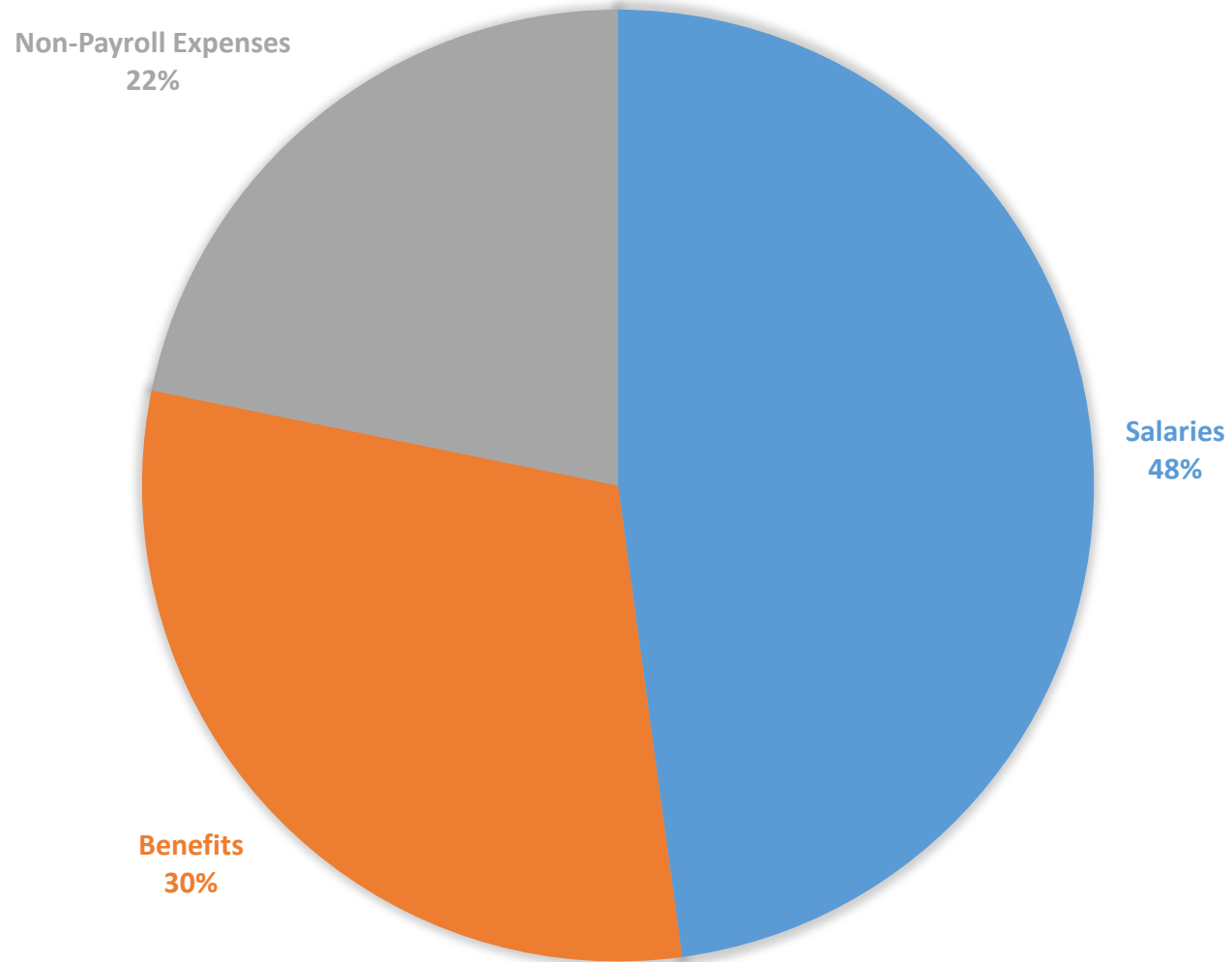
**FY18 Proposed Budget
General Operating Fund
District Support Expenditures**

	FY17 Original	FY18 Proposed	Change from Prior Year
District Wide			
140 Correspondence Study <i>1.00 FTE Teacher</i>	145,156	125,725	(19,431)
350 Instructional Support <i>0.10 FTE Coordinator</i> <i>1.00 FTE Director</i> <i>1.00 FTE Technology Aide</i>	247,496	281,343	33,847
511 Board of Education	54,244	23,750	(30,494)
512 Superintendent <i>0.85 FTE Superintendent</i> <i>1.00 FTE Administrative Assistant</i>	206,610	228,408	21,798
550 District Administration <i>1.00 FTE Director</i> <i>1.00 FTE Accounting Clerk</i>	288,077	289,783	1,706
600 Plant Operations and Maintenance <i>1.00 FTE Director</i>	298,586	306,991	8,405
900 Other Financing Uses	304,567	235,000	(69,567)
Total District Wide	<u>1,544,736</u>	<u>1,491,000</u>	<u>(53,736)</u>

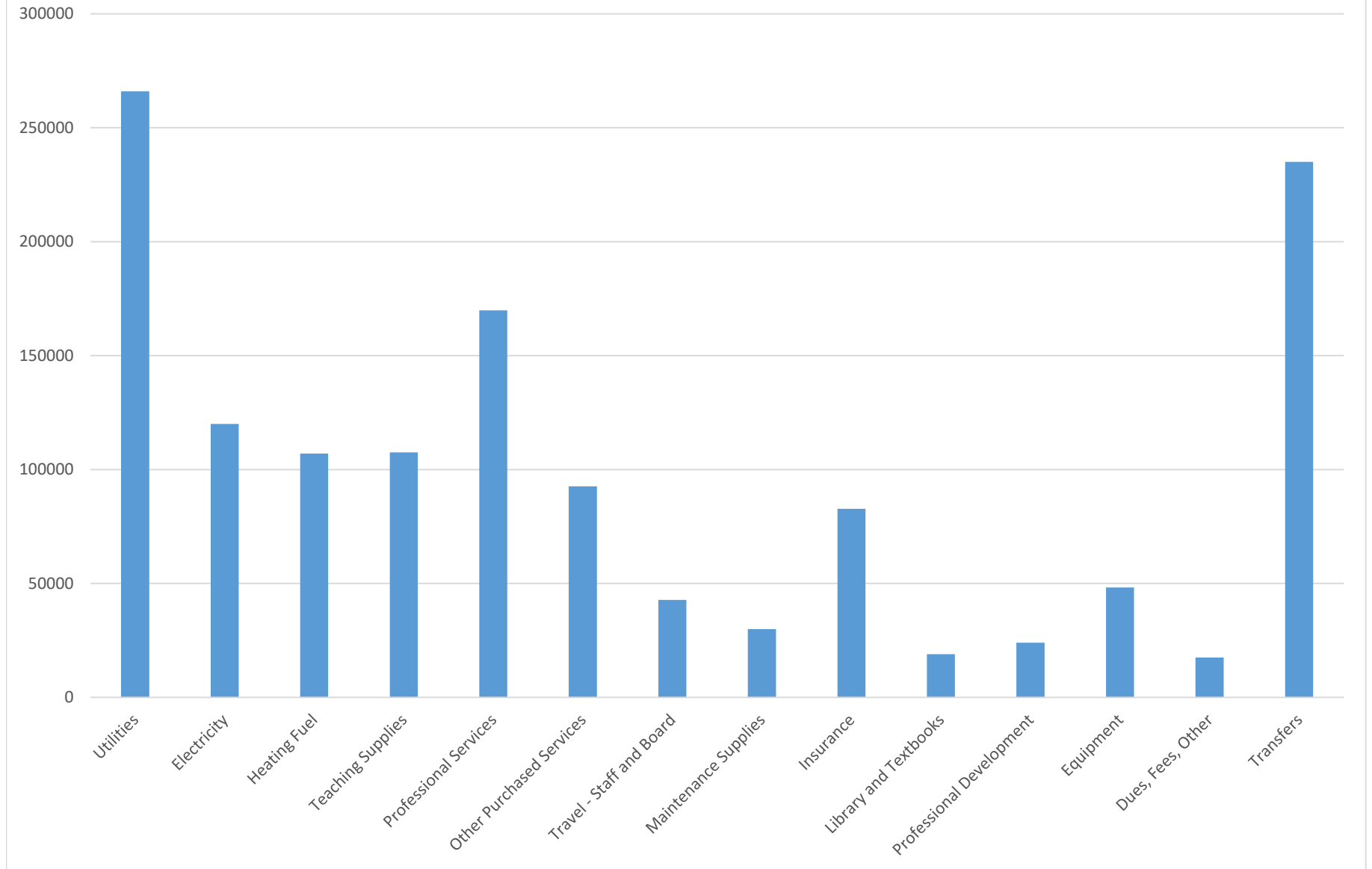
Expense Types by Percentage FY18 General Operating Fund



**Payroll versus Non-Payroll Expenses
FY18 - General Operating Fund**



Non-Payroll Expenses FY18 General Operating Fund



Cordova School District

Fiscal Year Beginning July 1, 2017

Associated Payroll Costs Description and Percentage of Gross Payroll

Description	% of Gross Classified	% of Gross Certificated	Comments
Health and Life Insurance ¹	55.00%	24.00%	Employees must work 30 or more hours to be eligible.
Unemployment	0.16%	0.16%	All Employees
Workers Compensation	1.20%	1.20%	All Employees
FICA (Social Security)	6.20%		Non-Certificated Employees Only
Medicare	1.45%	1.45%	All Employees
TRS Employer Contribution ²		12.56%	Certificated Employees Only
PERS Employer Contribution ²	22.00%		Classified Employees Only
Total	86.01%	39.37%	
State Assistance			
TRS On-Behalf		15.46%	Certificated Employees Only
PERS On-Behalf	4.14%		Classified Employees Only
Total Including On-Behalf	90.15%	40.17%	

Notes

1 - The monthly premium for rollover of current plan selections is \$1973.20. This budget reflects a 92% district contribution for Classified staff and an 88% district contribution for Certificated staff.

2 - The State of Alaska is providing relief by paying 15.46% and 4.14% of the TRS/PERS costs, respectively.