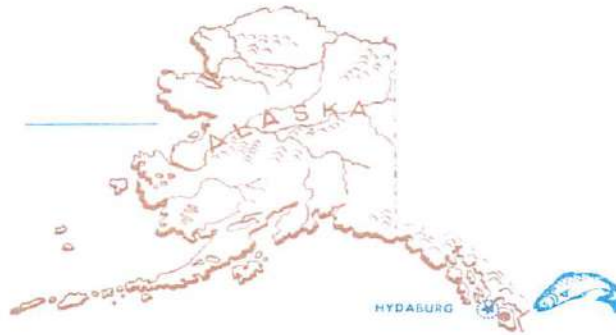


# HYDABURG CITY SCHOOL DISTRICT



Hydaburg, Alaska

## **FY 2021 - 3rd ROPOSED BUDGET**

May 13, 2020

*Natasha Peele, School Board President*

*Bart Mwarey, Superintendent*

Jennifer Mooney, Board Vice President

Sandra Peele, Board Clerk

Thea Cross, Board Member

Margaret Peele, Board Member

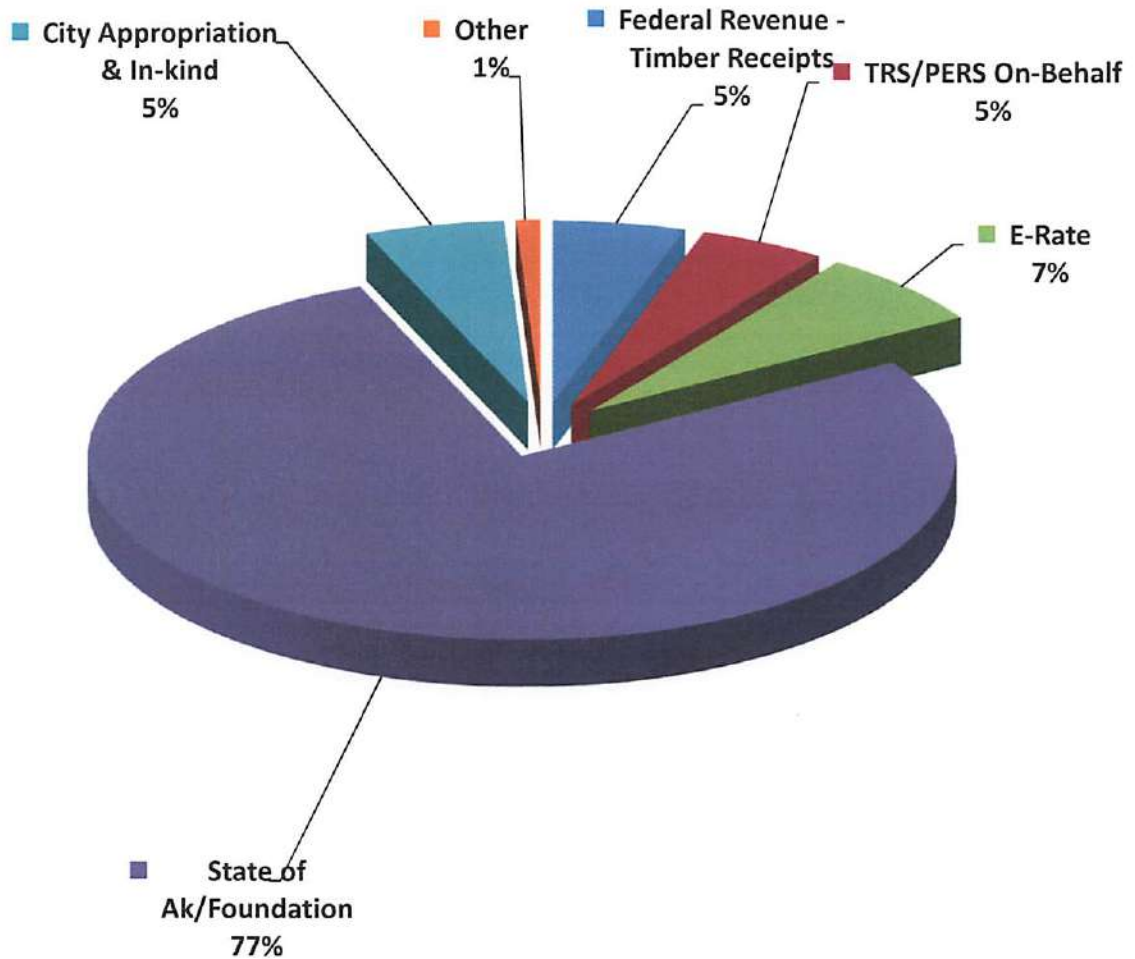
# HYDABURG CITY SCHOOL DISTRICT

## Revenue Budget

### FY 2021 Budget - 3rd Proposed Budget

	<u>FY 2020 Approved</u>	<u>FY 2021 PROPOSED</u>	<u>Change</u>
Enrollment Projection	82+20/5 INT	79+20/3	
<b>FUND 100: School Operating</b>			
City Appropriation	\$ 49,944	\$ 50,089	145
City In-Kind Appropriation	64,000	64,000	-
Federal Revenue thru the City (Timber Receipts)	109,000	109,000	-
State of Alaska Foundation	1,877,793	1,709,986	(167,807)
Other State Revenue:	-	-	-
TRS On-Behalf	104,551	78,261	(26,290)
PERS On-Behalf	18,239	26,016	7,777
Impact Aid (Federal)	-	-	-
E-Rate	145,800	147,064	1,264
Other Revenue	28,000	20,000	(8,000)
Other Rentals	5,000	-	(5,000)
Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
 FUND TOTAL	 2,402,327	 2,204,416	 (197,911)
 <b>TOTAL GENERAL FUND REVENUE</b>	 <b><u>\$ 2,402,327</u></b>	 <b><u>\$ 2,204,416</u></b>	 <b><u>\$ (197,911)</u></b>

## Revenues by Source FY 2021 3rd Proposed Budget



## HYDABURG CITY SCHOOL DISTRICT

### Expenditure Summary by Function

#### FY 2020 3rd PROPOSED BUDGET

Function	FY 2020 <u>Approved</u>	FY 2021 <u>2nd Proposed</u>	Increase <u>(Decrease)</u>	Percent of FY 2021 <u>Total</u>
Instruction:				
100 Regular Instruction	\$ 763,486	\$ 438,271	\$ (325,215)	19.96%
120 Bilingual Education	1,500	1,500		0.07%
140 Correspondence Instruction	77,644	91,815	14,171	4.18%
160 Vocational Instruction	1,250	1,250	-	0.06%
200 Special Education	166,528	234,744	68,216	10.69%
220 Special Education Support Svcs.	26,956	26,956	-	1.23%
300 Support Services Students	1,653	3,103	1,450	0.14%
350 Support Services Instruction	197,500	230,404		10.49%
400 School Administration	12,475	19,304	6,829	0.88%
Total Instruction	1,248,992	1,047,347	(201,645)	47.69%
450 School Administration Support	39,018	48,310	9,292	2.20%
511 School Board	48,801	67,470	18,670	3.07%
512 Office of the Superintendent	219,062	230,162	11,100	10.48%
550 District Admin Support	137,689	96,334	(41,354)	4.39%
600 Maintenance/Janitorial	504,279	506,830	2,551	23.08%
700 Student Activities	115,987	110,987	(5,000)	5.05%
900 Transfers	88,500	88,500	-	4.03%
<b>TOTAL EXPENSES</b>	<b>\$ 2,402,327</b>	<b>\$ 2,195,941</b>	<b>\$ (206,386)</b>	<b>100.00%</b>

# HYDABURG CITY SCHOOL DISTRICT

## BENEFITS

### Description and Percentage of Gross Payroll

#### Benefit Costs for FY 2021

Object Code	Description	% of Gross Classified	% of Gross Certificated	Comment
361	Health & Life Insurance <sup>1</sup>	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) <sup>2</sup>	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 <sup>3</sup>	-	12.56%	Certificated employees only
366	PERS <sup>3</sup>	<u>22.00%</u>	<u>-</u>	Classified Employees only
TOTAL		<u>57.95%</u>	<u>48.51%</u>	

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

<sup>2</sup> The permanent classified employee does not contribute to FICA, but to PERS

<sup>3</sup> The State of Alaska is providing relief by paying a percentage of TRS/PERS - 17.91% for TRS and 8.85% for PERS On behalf.



# Hydaburg City School District

FY 2021 3rd PROPOSED BUDGET

		<u>FY 2020 Approved</u>	<u>FY 2021 1st Proposed</u>	<u>Change Increase (Decrease)</u>
<b><u>Functions</u></b>				
100	Regular Instruction	\$ 763,486	\$ 438,271	\$ (325,215)
101	Quality Schools	-	-	-
120	Bilingual Education	1,500	1,500	-
140	Correspondent Instruction	77,644	91,815	14,171
160	Vocational Instruction	1,250	1,250	-
200	Special Education Instruction	166,528	234,744	68,216
220	Special Education Support	26,956	26,956	-
300	Support Services Students	1,653	3,103	1,450
350	Support Services Instruction	197,500	230,404	32,904
400	School Administration	12,475	19,304	6,829
450	School Administration Support	39,018	48,310	9,292
511	Board of Education	48,801	67,470	18,670
512	Office of the Superintendent	219,062	230,162	11,100
550	District Administration Support Sv	137,689	96,334	(41,354)
600	Operations and Maintenance	504,279	506,830	2,551
700	Student Activities	115,987	110,987	(5,000)
900	Other Financing Uses	88,500	88,500	-
	<b>TOTAL</b>	<b>\$ 2,402,327</b>	<b>\$ 2,195,941</b>	<b>\$ (206,386)</b>
	<b># Students</b>	<b>73</b>	<b>79</b>	
	<b># Teachers</b>	<b>8</b>	<b>9</b>	
	<b># Classified</b>	<b>6.17</b>	<b>6</b>	
	<b># Administrators</b>	<b>1.2</b>	<b>1.05</b>	
	<b>Pupil/Teacher Ratio</b>	<b>9.1</b>	<b>8.8</b>	
	<b>Average Per Pupil Expenditure</b>	<b>\$ 32,908.59</b>	<b>\$ 27,796.72</b>	

# Hydaburg City School District

## FY 2021 1st PROPOSED BUDGET

Account Code	Description	Comments	FY 2020 Approved	FY 2021 3rd PROPOSED
<b><u>Regular Instruction</u></b>				
100.000.100 315	Teacher	3.5 FTE	390,925	179,210
100.000.100 316	Extra Duty Pay		5,241	5,200
100.100.100 323	Aide	2 FTE	3,899	32,444
100.000.100 329	Substitute/Temporary		35,000	35,000
100.000.100 360	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		224,897	123,949
100.000.100 367	TRS On-behalf		70,015	32,097
100.000.100 368	PERS On-behalf		258	2,871
100.000.100 410	Professional & Technical		6,500	5,000
100.000.100 420	Staff Travel		2,000	2,500
100.000.100 433	Communications		3,500	3,500
100.000.100 440	Other Purchased Services		2,250	3,000
100.000.100 450	Supplies, Materials, & Media		15,000	10,000
100.000.100 458	Gas and Oil - Vehicles		2,500	2,000
100.000.100 490	Other Expenses		1,500	1,500
100.000.100 491	Dues and Fees		-	2,750
<b>Total 100</b>	<b>Regular Instruction</b>		<b>763,486</b>	<b>438,271</b>
<b><u>Bilingual Instruction</u></b>				
100.000.120 450	Supplies, Materials, & Media		1,500	1,500

6

Account Code	Description	Comments	FY 2020 Approved	FY 2021 3rd PROPOSED
<b>Total 120</b>	<b>Bilingual Instruction</b>		<b>1,500</b>	<b>1,500</b>

**Correspondence Instruction**

100.100.140	310	Teacher .5 FTE		30,213
100.000.140	360	Benefits (ESC, W/C, FICA, TRS)		5,441
100.000.140	367	TRS on Behalf		5,411
100.000.140	410	Professional & Technical Services	30,000	-
100.000.140	420	Staff Travel	7,000	2,500
100.000.140	425	Student Travel	-	-
100.000.140	433	Communications	-	5,000
100.000.140	440	Other Purchased Services		43,000
100.000.140	450	Supplies, Materials, & Media	40,644	250
<b>Total 140</b>	<b>Correspondence Instruction</b>		<b>77,644</b>	<b>91,815</b>

**Vocational Instruction**

100.000.160	450	Supplies, Materials, & Media	1,250	1,250
<b>Total 160</b>	<b>Vocational Instruction</b>		<b>1,250</b>	<b>1,250</b>

**Special Education**

100.000.200.	315	Teacher 1.3 FTE	43,105	70,256
100.000.200.	323	Aides 4 FTE	63,066	68,248
100.000.200.	329	Substitute/Temporary	2,500	2,500
100.000.200.	360	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)	40,113	70,267
100.000.200.	367	TRS on Behalf	7,720	12,583
100.000.200.	368	PERS on Behalf	4,175	6,040
100.000.200.	420	Staff Travel	2,500	2,500
100.000.200.	450	Supplies, Materials, & Media	3,000	2,000
100.000.200.	458	Gas & Oil - Vehicles	250	250
100.000.200.	490	Other Expenses	100	100
<b>Total 200</b>	<b>Special Education</b>		<b>166,528</b>	<b>234,744</b>

7



<u>Account Code</u>	<u>Description</u>	<u>Comments</u>	<u>FY 2020 Approved</u>	<u>FY 2021 3rd PROPOSED</u>
<b><u>Special Education Support Services</u></b>				
100.000.220. 410	Professional Services		26,956	26,956
<b>Total 220</b>	<b>Special Education Support Services</b>		<u><b>26,956</b></u>	<u><b>26,956</b></u>

Account Code	Description	Comments	FY 2020 Approved	FY 2021 3rd PROPOSED
<b><u>Support Services Students</u></b>				
100.000.300 368	PERS on Behalf	To account for Fd Svcs	1,653	3,103
<b>Total 300</b>	<b>Support Services Students</b>		<b>1,653</b>	<b>3,103</b>
<b><u>Support Services Instruction</u></b>				
100.000.350. 316	Extra Duty Pay	Tech Coordinator	-	4,000
100.000.350 410	Professional Services		7,500	50,000
100.000.350 420	Staff Travel		-	-
100.000.350 433	Communications		162,000	163,404
100.000.350 440	Other Purchased Services		10,500	10,500
100.000.350 450	Supplies, Materials, & Media		12,500	2,000
100.000.350 490	Other Expenses		5,000	500
<b>Total 350</b>	<b>Support Services Instruction</b>		<b>197,500</b>	<b>230,404</b>
<b><u>School Administration</u></b>				
100.000.400 313	Principal	.45 FTE	4,725	9,722
100.000.400 360	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		2,079	4,416
100.000.400 367	TRS on Behalf		846	1,741
100.000.400 380	Housing Allowance		2,400	-
100.000.400 410	Professional Services		1,000	1,000
100.000.400 433	Communications		500	1,500
100.000.400 490	Other Expenses		925	925
<b>Total 400</b>	<b>School Administration</b>		<b>12,475</b>	<b>19,304</b>
<b><u>School Administration Support</u></b>				
100.000.450 324	Support Staff	1 FTE	24,150	25,340

Account Code	Description	Comments	FY 2020 Approved	FY 2021 3rd PROPOSED
100.000.450 329	Substitute/Temporary		4,500	4,500
100.000.450 360	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		8,269	15,727
100.000.450 368	PERS On-behalf		1,599	2,243
100.000.450 450	Supplies, Materials, & Media		500	500
<b>Total 450</b>	<b>School Administration Support</b>		<b>39,018</b>	<b>48,310</b>

**Board of Education**

100.000.511 324	Support Staff ( .20 FTE)		8,910	10,800
100.000.511 329	Substitutes/Temporary (Board Stipends)		6,000	6,000
100.000.511 360	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		3,051	8,965
100.000.511 368	PERS On-behalf		590	956
100.000.511 410	Professional Services		5,000	2,500
100.000.511 414	Legal Services		10,000	15,000
100.000.511 420	Staff Travel		7,000	15,000
100.000.511 433	Communications		3,000	3,000
100.000.511 450	Supplies, Materials, & Media		250	250
100.000.511 490	Other Expenses	AASB Dues & Fees	5,000	5,000
<b>Total 511</b>	<b>Board of Education</b>		<b>48,801</b>	<b>67,470</b>

**Office of the Superintendent**

100.000.512 311	Superintendent	1.0 FTE	130,000	132,567
100.000.512 360	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		57,454	50,527
100.000.512 367	TRS on Behalf		23,283	23,743
100.000.512 380	Housing Allowance		-	15,000
100.000.512 420	Staff Travel		5,000	5,000
100.000.512 433	Communications		3,000	3,000
100.000.512 450	Supplies, Materials, & Media		325	325
<b>Total 512</b>	<b>Office of the Superintendent</b>		<b>219,062</b>	<b>230,162</b>

Account Code	Description	Comments	FY 2020 Approved	FY 2021 3rd PROPOSED
<b><u>District Administration Support Services</u></b>				
100.000.550 324	Non-Certificated Support Staff	1.5 FTE	62,620	45,123
100.000.550 329	Substitutes/Temporaries		1,000	1,000
100.000.550 360	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		21,441	15,184
100.000.550 366	PERS on Behalf		4,145	3,993
100.000.550 410	Professional Services		45,000	45,000
100.000.550 412	Auditing Service		23,000	23,000
100.000.550 420	Staff Travel		1,500	1,500
100.000.550 433	Communications		1,500	1,500
100.000.550 440	Other Purchased Services		5,500	5,500
100.000.550 447	Liability Insurance		7,260	18,000
100.000.550 450	Supplies, Materials, & Media		1,534	1,534
100.000.550 490	Other Expenses		2,500	5,000
100.000.550 495	Indirect Cost Recovery		(39,312)	(70,000)
<b>Total 550</b>	<b>District Administration Support Services</b>		<b>137,689</b>	<b>96,334</b>

**Operations and Maintenance**

100.000.600 321	Non-Cert (Director/Coord/Mgr)	1.0 FTE	52,000	10,920
100.000.600 325	Custodians	2.5 FTE	39,798	66,032
100.000.600 329	Substitute/Temporary		18,376	21,000
100.000.600 360	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		29,651	29,892
100.000.600 368	PERS On-behalf		6,077	6,810
100.000.600 410	Professional Services		12,500	7,500
100.000.600 420	Staff Travel		4,000	4,000
100.000.600 430	Utility Service		45,859	45,859
100.000.600 431	Garbage & Sewer (In Kind From City of Hydaburg)		64,000	64,000
100.000.600 433	Communications		450	450
100.000.600 435	Energy		88,217	94,216
100.000.600 436	Electricity		55,000	65,000

<b>Account Code</b>	<b>Description</b>	<b>Comments</b>	<b>FY 2020 Approved</b>	<b>FY 2021 3rd PROPOSED</b>
100.000.600 440	Other Purchased Services		23,831	23,831
100.000.600 445	Property Insurance		28,000	30,800
100.000.600 450	Supplies, Materials, & Media		31,020	31,020
100.000.600 458	Gas and Oil - Vehicles		5,000	5,000
100.000.600 490	Other Expenses		<u>500</u>	<u>500</u>
<b>Total 600</b>	<b>Operations and Maintenance</b>		<b><u>504,279</u></b>	<b><u>506,830</u></b>

**Student Activities**

100.000.700 316	Extra Duty Pay		15,000	15,000
100.000.700 329	Substitute/Temporary		30,000	30,000
100.000.700 360	Benefits (ESC, W/C, FICA, HEALTH, TRS, PERS)		8,000	8,000
100.000.700 367	TRS On-behalf		2,687	2,687
100.000.700 410	Professional Services		300	300
100.000.700 420	Staff Travel		5,000	5,000
100.000.700 425	Student Travel		40,000	40,000
100.000.700 450	Supplies, Materials, & Media		10,000	5,000
100.000.700 458	Gas and Oil - Vehicles		2,000	2,000
100.000.700 490	Other Expenses		<u>3,000</u>	<u>3,000</u>
<b>Total 700</b>	<b>Student Activities</b>		<b><u>115,987</u></b>	<b><u>110,987</u></b>

<b>Account Code</b>	<b>Description</b>	<b>Comments</b>	<b>FY 2020 Approved</b>	<b>FY 2021 3rd PROPOSED</b>
<b><u>Other Financing Uses</u></b>				
100.000.900 552	Transfer to Food Service		38,500	38,500
100.000.900 553	Transfer to Special Revenue		-	-
100.000.900 554	Transfer to Capital Project	(Wood Fired Boiler Grant)	40,000	40,000
100.000.900 556	Transfer to Student Activities		<u>10,000</u>	<u>10,000</u>
<b>Total 900</b>	<b>Other Financing Uses</b>		<u><b>88,500</b></u>	<u><b>88,500</b></u>
<b>Total 100</b>	<b>General Fund</b>		<u><b>\$ 2,402,327</b></u>	<u><b>\$ 2,195,941</b></u>



# Food Service

FY 2021 1st PROPOSED BUDGET Summary

## Function 790

		<u>FY 2020 Approved</u>	<u>2021 1st Proposed</u>	<u>Change</u>
Function	790 Food Service	\$ <u>106,479</u>	\$ <u>104,562</u>	\$ <u>(1,917)</u>
	<b>TOTAL</b>	\$ <u><b>106,479</b></u>	\$ <u><b>104,562</b></u>	\$ <u><b>(1,917)</b></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 2021 3rd PROPOSED BUDGET

### Food Service

<u>Account Code</u>	<u>Description</u>	<u>Comments</u>	<u>FY 2020 Approved</u>	<u>FY 2021 3rd PROPOSED</u>
<b><u>Food Service</u></b>				
255..790	326 Food Service Staff	.88 FTE Cook .88 Cooks Helper	25,905	35,064
255..790	329 Substitutes		1,000	1,000
255..790	360 Benefit (ESC, W/C, FICA, HEALTH, TRS, PERS)		32,874	11,799
255..790	368 PERS On-behalf		0	0
255..790	410 Professional & Technical		1,500	1,500
255..790	420 Staff Travel		2,500	2,500
255..790	450 Supplies		2,500	2,500
255..790	459 Food		40,000	50,000
255..790	491 Dues and Fees		<u>200</u>	<u>200</u>
<b>Total</b>	<b>790 Food Service</b>		<b><u>106,479</u></b>	<b><u>104,562</u></b>



# Employee Housing

FY 2021 3rd PROPOSED BUDGET Summary

## Function 600

	<u>FY 2020 Approved</u>	<u>2021 3rd Proposed</u>	<u>Change</u>
600 Operations & Maintenance	\$ <u>35,464</u>	\$ <u>44,636</u>	\$ <u>9,172</u>
<b>TOTAL</b>	\$ <u><u>35,464</u></u>	\$ <u><u>44,636</u></u>	\$ <u><u>9,172</u></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 2020 3rd PROPOSED BUDGET

### Employee Housing

<u>Account Code</u>	<u>Description</u>	<u>Comments</u>	<u>FY 2020 Approved</u>	<u>FY 2021 2nd PROPOSED</u>
<b><u>Employee Housing</u></b>				
375..600	325	Maintenance/Custodial .20 FTE	4,200	4,200
375..600	360	Benefit (ESC, W/C, FICA, HEALTH, TRS, PERS)	1,514	1,514
375..600	368	PERS On-behalf	0	372
375..600	430	Utility Services	3,750	3,750
375..600	435	Energy	1,200	10,000
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>
<b>Total</b>	<b>600</b>	<b>Employee Housing</b>	<b><u>35,464</u></b>	<b><u>44,636</u></b>