

Unalaska City School District



Mayor, City Council Members and Acting City Manager
City of Unalaska
P.O. Box 610, 43 Raven Way
Unalaska, AK 99685

March 27, 2023

Dear Mayor, City Council Members and Acting City Manager:

Unalaska City School District continues to provide an exemplary education and we are proud of both the work we do with our students as well as grateful for the continued support of the City of Unalaska. Unalaska continues to rank near the top of the state in nearly every measured category and more importantly, continues to help students to find their paths to success through education and training as they move into adulthood.

The school is happy to present our FY 24 draft budget for your review as well as our funding request for the coming year. There are two main revenue sources that make up the school budget; state and local. The state contribution is determined based on how many students we have in school and the local contribution is based on the "True and Full Value" of local properties with 2.65 mils representing the required contribution and an additional 2 mils are permitted as additional funding within the cap.

The city has generously supported the schools to the cap for my 21 years in the community and for more than 30 years in total. In addition to funding the school to the cap, the City has funded additional programs outside the cap including community schools, food services and the preschool. Funding to the cap in addition to special programs has allowed UCSD to become recognized as a statewide leader in education and the continued support is greatly appreciated. The schools funding request for FY 24 is as follows:

- General Fund; \$4,150,242
- Community Schools; \$730,000
- Preschool; \$200,000
- Food Services; \$275,000
- Student Activities; \$140,000

The District's total request for FY 24 is \$5,495,242. We appreciate the City Council for consistently providing funds up to the allowable cap for the past three decades. The District also acknowledges that the City may not be in a position to fulfill this request due to a variety of local factors. Therefore, while we humbly make this request for the requested funds, we fully support the decision that council reaches.

Respectfully,

Jim Wilson, Superintendent

P.O. Box 570, Unalaska, Alaska 99685 • (907) 581-3151 • Fax (907) 581-3152 • www.ucsd.net
Jim Wilson, Superintendent • Ryan H. Humphrey, Principal • Cheri Tremarco, Principal

**UNALASKA CITY SCHOOL DISTRICT
FY 24 BUDGET**

**PROJECTED ENROLLMENT: 346
STATE FUNDING AT \$5,960 BSA, PERS/TRS AT FY 23 LEVEL**

| | |
|--------------------|---------|
| ADJ. health | 3123.00 |
| Health ins | 3123 |
| Credit | 100000 |
| Employees | 61 |

FUNCTION 100 REGULAR INSTRUCTION

| ACCT # | DESCRIPTION | FY 18 ACTUAL | FY 19 ACTUAL | FY 20 ACTUAL | FY 21 ACTUAL | FY 22 ACTUAL | FY 23 REV. BUD. | FY 24 PROPOSED | CHANGE | % CHG |
|-----------------------------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------|
| 100-315 | TEACHERS | \$1,708,189 | \$1,761,948 | \$1,800,678 | \$1,942,770 | \$1,811,608 | \$1,909,769 | \$1,648,814 | (\$260,955) | -13.66% |
| 100-316 | STIPENDS | \$16,200 | \$16,162 | \$22,350 | \$13,400 | \$16,900 | \$24,900 | \$24,900 | \$0 | 0.00% |
| 100-323 | AIDES | \$64,502 | \$30,130 | \$63,933 | \$92,884 | \$87,703 | \$96,956 | \$65,961 | (\$30,995) | -31.97% |
| 100-329 | SUBSTITUTES | \$85,397 | \$68,636 | \$34,210 | \$48,438 | \$73,019 | \$62,402 | \$39,600 | (\$22,802) | -36.54% |
| 100-350 | BENEFITS | \$1,164,296 | \$1,240,959 | \$1,206,709 | \$1,354,420 | \$1,411,118 | \$1,162,262 | \$1,123,139 | (\$39,123) | -3.37% |
| 100-410 | PROFESSIONAL | \$10,889 | \$23,530 | \$9,712 | \$18,472 | \$15,231 | \$20,000 | \$20,000 | \$0 | 0.00% |
| 100-420 | TRAVEL | \$12,387 | \$29,951 | \$28,952 | \$11,012 | \$2,714 | \$30,000 | \$30,000 | \$0 | 0.00% |
| 100-425 | STUDENT TRAVEL | \$113,799 | \$157,455 | \$40,697 | \$2,150 | \$69,848 | \$163,000 | \$173,000 | \$10,000 | 6.13% |
| 100-450 | SUPPLIES | \$149,226 | \$124,900 | \$101,499 | \$283,744 | \$64,591 | \$142,000 | \$100,000 | (\$42,000) | -29.58% |
| 100-474 | TECHNOLOGY SUPPLIES | \$10,093 | \$16,590 | \$16,895 | \$56,742 | \$5,743 | \$17,000 | \$15,300 | (\$1,700) | -10.00% |
| 100-490 | OTHER EXPENSES | \$0 | \$0 | \$0 | \$480 | \$500 | \$0 | \$900 | \$900 | |
| 100-510 | EQUIPMENT | \$10,000 | \$0 | \$0 | \$4,139 | \$7,756 | \$4,250 | \$3,825 | (\$425) | -10.00% |
| 100-511 | TECHNOLOGY | \$92,653 | \$74,703 | \$99,247 | \$135,040 | \$2,559 | \$59,500 | \$53,550 | (\$5,950) | -10.00% |
| 100-512 | BUILDINGS | \$0 | \$0 | \$0 | \$2,652 | \$0 | \$0 | \$0 | \$0 | |
| TOTALS FUNCTION 100 | | \$3,437,631 | \$3,544,964 | \$3,424,882 | \$3,966,343 | \$3,569,290 | \$3,692,039 | \$3,298,988 | (\$393,051) | -10.65% |
| % OF FUND 100 EXPENDITURES | | 44.63% | 44.65% | 46.07% | 50.02% | 42.96% | 43.91% | 40.28% | | |

| TEACHERS | 22 Teachers | SALARY | BENEFITS | PERCENT | TOTAL SALARY AND BENE | Grade | Step |
|-------------------------------------------|-------------|--------------------|--------------------|---------------|-----------------------|-------|------|
| TEACHING ON PREP, OTHER ADDED DUTY | | \$56,280 | \$9,010 | 16.01% | \$65,290 | | |
| SUMMER SCHOOL (pd. By Title I) | | \$0 | \$0 | | \$0 | | |
| REDUCE ONE POSITION WITH ATTRITION | | | | | | | |
| TOTAL | | \$1,648,814 | \$1,023,489 | 62.07% | \$2,672,302 | | |

AIDES - 7 HRS PER DAY, 180 DAYS PER SCHOOL YEAR

| | | | | | |
|--------------------------------|----------------|-----------------|-----------------|----------------|------------------|
| TOTAL | 2 Aides | \$65,961 | \$95,829 | 145.28% | \$161,790 |
| SUBSTITUTES - \$150/PER DAY | | \$39,600 | \$3,821 | 9.65% | \$43,421 |
| 22 TEACHERS @ 12 DAYS PER YEAR | | | | | |

FUNCTION 120 BILINGUAL/BICULTURAL EDUCATION

| ACCT # | DESCRIPTION | FY 18 ACTUAL | FY 19 ACTUAL | FY 20 ACTUAL | FY 21 ACTUAL | FY 22 ACTUAL | FY 23 REV. BUD. | FY 24 PROPOSED | CHANGE | % CHG |
|---------|-------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|-----------|--------|
| 120-315 | TEACHERS | \$69,094 | \$43,882 | \$70,358 | \$31,055 | \$36,407 | \$37,833 | \$36,544 | (\$1,290) | -3.41% |
| 120-316 | STIPENDS | \$2,400 | \$2,190 | \$2,400 | \$840 | \$2,400 | \$2,400 | \$2,400 | \$0 | 0.00% |

| | | | | | | | | | | |
|---------|-----------------------|----------|----------|----------|----------|----------|-----------|-----------|----------|---------|
| 120-323 | AIDES | \$57,678 | \$58,554 | \$63,084 | \$64,178 | \$66,358 | \$67,054 | \$72,658 | \$5,604 | 8.36% |
| 120-329 | SUBSTITUTES | \$188 | \$3,778 | \$919 | \$990 | \$6,179 | \$2,400 | \$1,800 | (\$600) | -25.00% |
| 120-350 | BENEFITS | \$82,076 | \$82,976 | \$78,387 | \$65,182 | \$98,254 | \$106,239 | \$121,951 | \$15,712 | 14.79% |
| 120-410 | PROFESSIONAL SERVICES | \$0 | \$2,500 | \$0 | \$1,200 | \$0 | \$0 | \$0 | \$0 | |
| 120-420 | TRAVEL | \$0 | \$2,500 | \$0 | \$0 | \$0 | \$1,500 | \$1,500 | \$0 | 0.00% |
| 120-424 | STUDENT TRAVEL | \$18,933 | \$20,406 | \$0 | \$0 | \$23,618 | \$25,000 | \$25,000 | \$0 | 0.00% |
| 120-450 | SUPPLIES | \$1,261 | \$2,562 | \$446 | \$4,623 | \$242 | \$4,250 | \$4,250 | \$0 | 0.00% |
| 120-510 | EQUIPMENT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |

| | | | | | | | | | | |
|-----------------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|--------------|
| TOTALS FUNCTION 120 | | \$231,630 | \$219,348 | \$215,593 | \$168,068 | \$233,458 | \$246,676 | \$266,102 | \$19,426 | 7.88% |
| % OF FUND 100 EXPENDITURES | | 3.01% | 2.76% | 2.90% | 2.12% | 2.81% | 2.93% | 3.25% | | |

| | | | | | | | |
|---------------------|------------------|-----------------|-----------------|--------------------------------------|-----------------|--------------|-------------|
| ELL TEACHERS | 1 Teacher | SALARY | BENEFITS | PERCENT TOTAL SALARY AND BENE | | Grade | Step |
| TOTAL | | \$36,544 | \$24,589 | 67.29% | \$61,132 | | |

| | | | | | | | |
|------------------------------------------------|----------------|-----------------|-----------------|--------------------------------------|------------------|--------------|-------------|
| ELL AIDES, 7 HRS/DAY, 180 DAYS/YEAR | 2 Aides | SALARY | BENEFITS | PERCENT TOTAL SALARY AND BENE | | Grade | Step |
| TOTAL | | \$70,258 | \$97,189 | 138.33% | \$167,446 | | |

| | | | | |
|--------------------------------------------------------------|---------|-------|-------|---------|
| SUBSTITUTES - \$150/PER DAY 1 TEACHERS @ 12 DAYS PER YEAR | \$1,800 | \$174 | 9.65% | \$1,974 |
|--------------------------------------------------------------|---------|-------|-------|---------|

FUNCTION 160 VOCATIONAL EDUCATION

| ACCT # | DESCRIPTION | FY 18 ACTUAL | FY 19 ACTUAL | FY 20 ACTUAL | FY 21 ACTUAL | FY 22 ACTUAL | FY 23 REV. BUD. | FY 24 PROPOSED | CHANGE | % CHG |
|---------|-----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|-----------|---------|
| 160-315 | TEACHERS | \$122,618 | \$122,920 | \$93,039 | \$114,956 | \$104,668 | \$113,750 | \$120,782 | \$7,032 | 6.18% |
| 160-316 | STIPENDS | \$1,500 | \$0 | \$1,000 | \$0 | \$1,100 | \$1,000 | \$1,200 | \$200 | 20.00% |
| 160-323 | CLASSIFIED EMPLOYEES | \$1,800 | \$0 | \$1,500 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 160-329 | SUBSTITUTES | \$2,500 | \$28,628 | \$125 | \$125 | \$2,775 | \$4,800 | \$2,500 | (\$2,300) | -47.92% |
| 160-350 | BENEFITS | \$61,640 | \$64,636 | \$54,022 | \$66,030 | \$60,796 | \$79,877 | \$93,323 | \$13,446 | 16.83% |
| 160-410 | PROFESSIONAL SERVICES | \$4,086 | \$0 | \$0 | \$0 | \$2,500 | \$2,500 | \$2,500 | \$0 | 0.00% |
| 160-420 | TRAVEL | \$3,896 | \$1,913 | \$2,730 | \$0 | \$0 | \$2,500 | \$2,500 | \$0 | 0.00% |
| 160-450 | SUPPLIES | \$21,978 | \$18,227 | \$18,386 | \$15,486 | \$25,872 | \$25,500 | \$25,500 | \$0 | 0.00% |
| 160-510 | EQUIPMENT | \$5,993 | \$0 | \$0 | \$0 | \$14,809 | \$5,000 | \$5,000 | \$0 | 0.00% |

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|-----------------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|--------------|
| TOTALS FUNCTION 160 | | \$226,011 | \$236,324 | \$170,801 | \$196,597 | \$212,520 | \$234,927 | \$253,305 | \$18,378 | 7.82% |
| % OF FUND 100 EXPENDITURES | | 2.93% | 2.98% | 2.30% | 2.48% | 2.56% | 2.79% | 3.09% | | |

| | | | | | | | |
|------------------------|-------------------|------------------|-----------------|--------------------------------------|------------------|--------------|-------------|
| VOC ED TEACHERS | 2 Teachers | SALARY | BENEFITS | PERCENT TOTAL SALARY AND BENE | | Grade | Step |
| TOTAL | | \$120,782 | \$92,975 | 76.98% | \$213,757 | | |

SUBSTITUTES - \$150 PER DAY \$3,600 \$347 9.65%
 2 TEACHERS @ 12 DAYS PER YEAR

FUNCTION 200 SPECIAL EDUCATION

| ACCT # | DESCRIPTION | FY 18 ACTUAL | FY 19 ACTUAL | FY 20 ACTUAL | FY 21 ACTUAL | FY 22 ACTUAL | FY 23 REV. BUD. | FY 24 PROPOSED | CHANGE | % CHG |
|-----------------------------------|-----------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|------------------|---------------|
| 200-315 | TEACHERS | \$174,214 | \$179,003 | \$185,022 | \$153,173 | \$160,579 | \$176,647 | \$258,038 | \$81,391 | 46.08% |
| 200-323 | AIDES | \$94,015 | \$110,428 | \$43,568 | \$5,416 | \$58,435 | \$58,957 | \$87,450 | \$28,493 | 48.33% |
| 200-329 | SUBSTITUTES | \$4,530 | \$10,866 | \$9,764 | \$213 | \$5,478 | \$4,800 | \$5,400 | \$600 | 12.50% |
| 200-350 | BENEFITS | \$207,984 | \$235,329 | \$140,689 | \$106,260 | \$186,096 | \$196,071 | \$279,866 | \$83,795 | 42.74% |
| 200-410 | PROFESSIONAL SERVICES | \$7,600 | \$405 | \$9,272 | \$30,242 | \$36,334 | \$15,000 | \$45,000 | \$30,000 | 200.00% |
| 200-420 | TRAVEL | \$2,630 | \$755 | \$3,880 | \$0 | \$0 | \$6,000 | \$6,000 | \$0 | 0.00% |
| 200-450 | SUPPLIES | \$7,667 | \$7,532 | \$4,646 | \$7,272 | \$3,264 | \$4,250 | \$7,500 | \$3,250 | 76.47% |
| 200-474 | TECHNOLOGY SUPPLIES | \$0 | \$0 | \$1,923 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 200-490 | OTHER EXPENSES | \$0 | \$0 | \$0 | \$0 | \$100 | \$0 | \$0 | \$0 | |
| 200-510 | EQUIPMENT | \$1,725 | \$0 | \$0 | \$6,157 | \$0 | \$0 | \$0 | \$0 | |
| TOTALS FUNCTION 200 | | \$500,365 | \$544,318 | \$398,763 | \$308,733 | \$450,286 | \$461,725 | \$689,254 | \$227,529 | 49.28% |
| % OF FUND 100 EXPENDITURES | | 6.50% | 6.86% | 5.36% | 3.89% | 5.42% | 5.49% | 8.42% | | |

TEACHERS (includes extra duty)
TOTAL SALARY BENEFITS PERCENT TOTAL SALARY AND BENE Grade Step
\$258,038 \$147,494 57.16% \$405,532

AIDES, 7 HRS/DAY, 180 DAYS/YEAR 4 Aides SALARY BENEFITS PERCENT TOTAL SALARY AND BENE Grade Step
TOTAL \$87,450 \$131,851 150.77% \$219,301

SUBSTITUTES - \$150/PER DAY \$5,400 \$521 9.65% \$5,921
 3 TEACHERS @ 12 DAYS PER YEAR

FUNCTION 220 - SPECIAL EDUCATION - SERVICES

| ACCT # | DESCRIPTION | FY 18 ACTUAL | FY 19 ACTUAL | FY 20 ACTUAL | FY 21 ACTUAL | FY 22 ACTUAL | FY 23 REV. BUD. | FY 24 PROPOSED | CHANGE | % CHG |
|-----------------------------------|-----------------------|-----------------|-----------------|-----------------|-----------------|------------------|--------------------|-------------------|------------------|---------------|
| 220-314 | COORDINATOR(S) | \$44,639 | \$46,272 | \$46,960 | \$50,375 | \$71,367 | \$50,322 | \$53,420 | \$3,098 | 6.16% |
| 220-350 | BENEFITS | \$26,021 | \$25,633 | \$25,807 | \$28,196 | \$20,745 | \$26,619 | \$27,291 | \$672 | 2.52% |
| 220-410 | PROFESSIONAL SERVICES | \$17,845 | \$2,850 | \$2,250 | \$1,192 | \$23,998 | \$20,000 | \$7,500 | (\$12,500) | -62.50% |
| 220-433 | PHONE/FAX/INTERNET | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 220-510 | EQUIPMENT | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| TOTALS FUNCTION 220 | | \$88,505 | \$74,755 | \$75,017 | \$79,763 | \$116,110 | \$96,941 | \$88,210 | (\$8,731) | -9.01% |
| % OF FUND 100 EXPENDITURES | | 1.15% | 0.94% | 1.01% | 1.01% | 1.40% | 1.15% | 1.08% | | |

FUNCTION 300 SUPPORT SERVICES - STUDENTS

| ACCT # | DESCRIPTION | FY 18 ACTUAL | FY 19 ACTUAL | FY 20 ACTUAL | FY 21 ACTUAL | FY 22 ACTUAL | FY 23 REV. BUD. | FY 24 PROPOSED | CHANGE | % CHG |
|-----------------------------------|-----------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|-----------------|--------------|
| 300-315 | TEACHERS | \$92,334 | \$92,409 | \$93,693 | \$100,639 | \$108,781 | \$84,280 | \$81,985 | (\$2,295) | -2.72% |
| 300-323 | AIDES | \$19,418 | \$21,153 | \$19,656 | \$20,939 | \$5,258 | \$24,660 | \$27,638 | \$2,978 | 12.08% |
| 300-350 | BENEFITS | \$78,223 | \$90,907 | \$84,122 | \$89,647 | \$83,995 | \$75,385 | \$89,037 | \$13,652 | 18.11% |
| 300-410 | PROFESSIONAL SERVICES | \$12 | \$1,476 | \$0 | \$936 | \$11,574 | \$0 | \$0 | \$0 | |
| 300-420 | TRAVEL | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 300-450 | SUPPLIES | \$13,831 | \$7,808 | \$13,227 | \$8,651 | \$7,917 | \$8,500 | \$8,500 | \$0 | 0.00% |
| 300-474 | TECHNOLOGY | \$600 | \$600 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 300-511 | TECHNOLOGY EQUIPMENT | \$0 | \$0 | \$0 | \$0 | \$12,965 | \$0 | \$0 | \$0 | |
| TOTALS FUNCTION 300 | | \$204,418 | \$214,353 | \$210,698 | \$220,812 | \$230,490 | \$192,825 | \$207,160 | \$14,335 | 6.22% |
| % OF FUND 100 EXPENDITURES | | 2.65% | 2.70% | 2.83% | 2.78% | 2.77% | 2.29% | 2.53% | | |

TEACHERS (1)

| | SALARY | BENEFITS | PERCENT TOTAL SALARY AND BENE | Grade | Step |
|-----------------------------------------|-----------------|-----------------|-------------------------------|-------|------|
| COUNSELOR (with Extra Duty for 2 weeks) | \$81,985 | \$50,602 | 61.72% | BA+36 | 7 |
| TOTAL | \$81,985 | \$50,602 | 61.72% | | |

AIDES, 7 HRS/DAY, 180 DAYS/YEAR

| | SALARY | BENEFITS | PERCENT TOTAL SALARY AND BENE | Grade | Step |
|---------------------------------------------|----------|----------|-------------------------------|-------|------|
| COUNSELING AIDE (\$17,788 pd. by Indian Ed) | \$27,638 | \$38,435 | 139.07% | 3 | 9 |

\$27.88 NOTE; 7.5 HR L

FUNCTION 350 SUPPORT SERVICES - INSTRUCTION

| ACCT # | DESCRIPTION | FY 18 ACTUAL | FY 19 ACTUAL | FY 20 ACTUAL | FY 21 ACTUAL | FY 22 ACTUAL | FY 23 REV. BUD. | FY 24 PROPOSED | CHANGE | % CHG |
|-----------------------------------|-----------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|-----------------|--------------|
| 350-315 | TEACHERS | \$513 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 350-322 | NURSE | \$1,548 | \$3,686 | \$1,755 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 350-323 | LIBRARY AIDE | \$52,578 | \$52,826 | \$53,489 | \$56,209 | \$79,908 | \$54,773 | \$59,138 | \$4,365 | 7.97% |
| 350-324 | IT SUPPORT STAFF | \$57,707 | \$68,035 | \$64,413 | \$64,037 | \$89,276 | \$124,674 | \$125,778 | \$1,104 | 0.89% |
| 350-329 | SUBS | \$0 | \$419 | \$797 | \$173 | \$0 | \$1,158 | \$1,272 | \$114 | 9.87% |
| 350-350 | BENEFITS | \$83,160 | \$93,184 | \$91,081 | \$94,644 | \$146,526 | \$156,638 | \$170,954 | \$14,316 | 9.14% |
| 350-410 | PROFESSIONAL SERVICES | \$71,043 | \$80,626 | \$72,700 | \$72,814 | \$65,034 | \$61,702 | \$61,000 | (\$702) | -1.14% |
| 350-420 | TRAVEL | \$3,911 | \$4,049 | \$1,106 | \$1,088 | \$4,146 | \$3,666 | \$3,000 | (\$666) | -18.17% |
| 350-433 | COMMUNICATIONS | \$0 | \$0 | \$0 | \$433,573 | \$267,013 | \$279,000 | \$279,000 | \$0 | 0.00% |
| 350-450 | SUPPLIES | \$23,991 | \$31,913 | \$36,856 | \$44,182 | \$34,025 | \$29,750 | \$29,750 | \$0 | 0.00% |
| 350-474 | TECHNOLOGY SUPPLIES | \$13,311 | \$11,554 | \$23,987 | \$13,922 | \$45,978 | \$15,000 | \$15,000 | \$0 | 0.00% |
| 350-510 | EQUIPMENT | \$9,042 | \$2,855 | \$6,566 | \$40,279 | \$2,826 | \$4,250 | \$4,250 | \$0 | 0.00% |
| TOTALS FUNCTION 350 | | \$316,804 | \$349,147 | \$352,749 | \$820,921 | \$734,732 | \$730,611 | \$749,141 | \$18,530 | 2.54% |
| % OF FUND 100 EXPENDITURES | | 4.11% | 4.40% | 4.74% | 10.35% | 8.84% | 8.69% | 9.15% | | |

| | | | | | | | |
|----------------------|----------------|------------------|------------------|--------------------------------------|------------------|-------------|-------------|
| SUPPORT STAFF | 3 Staff | SALARY | BENEFITS | PERCENT TOTAL SALARY AND BENE | Grade | Step | Rate |
| TOTAL | | \$184,915 | \$170,954 | 92.45% | \$355,869 | | |

FUNCTION 400 SCHOOL ADMINISTRATION

| ACCT # | DESCRIPTION | FY 18 ACTUAL | FY 19 ACTUAL | FY 20 ACTUAL | FY 21 ACTUAL | FY 22 ACTUAL | FY 23 REV. BUD. | FY 24 PROPOSED | CHANGE | % CHG |
|-----------------------------------|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------------------|---------------------------|----------------|--------------|
| 400-313 | PRINCIPALS | \$97,165 | \$102,243 | \$108,373 | \$117,625 | \$159,339 | \$103,888 | \$104,713 | \$825 | 0.79% |
| 400-350 | BENEFITS | \$56,417 | \$57,117 | \$58,526 | \$65,212 | \$64,945 | \$49,276 | \$52,741 | \$3,465 | 7.03% |
| 400-410 | PROFESSIONAL SERVICES | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 400-420 | TRAVEL | \$9,370 | \$9,251 | \$5,314 | \$3,000 | \$10,434 | \$10,000 | \$10,000 | \$0 | 0.00% |
| 400-450 | SUPPLIES | \$61 | \$134 | \$517 | \$309 | \$1,628 | \$3,400 | \$3,000 | (\$400) | -11.76% |
| 400-474 | TECHNOLOGY SUPPLIES | \$0 | \$0 | \$0 | \$120 | \$0 | \$0 | \$0 | \$0 | |
| 400-510 | EQUIPMENT | \$1,725 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 400-490 | OTHER EXPENSE | \$1,214 | \$1,100 | \$600 | \$1,214 | \$0 | \$1,500 | \$1,500 | \$0 | 0.00% |
| TOTALS FUNCTION 400 | | \$165,952 | \$169,845 | \$173,330 | \$187,480 | \$236,346 | \$168,064 | \$171,954 | \$3,890 | 2.31% |
| % OF FUND 100 EXPENDITURES | | 2.15% | 2.14% | 2.33% | 2.36% | 2.84% | 2.00% | 2.10% | | |

| | | | |
|---------------------------|------------------|-----------------|------------------------------------------|
| ADMINISTRATION (2) | SALARY | BENEFITS | PERCENT TOTAL SALARY AND BENEFITS |
| TOTAL | \$104,713 | \$52,741 | 50.37% |

FUNCTION 450 SCHOOL ADMINISTRATION - SUPPORT SERVICES

| ACCT # | DESCRIPTION | FY 18 ACTUAL | FY 19 ACTUAL | FY 20 ACTUAL | FY 21 ACTUAL | FY 22 ACTUAL | FY 23 REV. BUD. | FY 24 PROPOSED | CHANGE | % CHG |
|-----------------------------------|---------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------------------|---------------------------|----------------|--------------|
| 450-324 | SUPPORT STAFF | \$137,550 | \$138,820 | \$130,903 | \$153,248 | \$124,248 | \$138,655 | \$141,533 | \$2,878 | 2.08% |
| 450-329 | SUBS | \$0 | \$0 | \$6,832 | \$102 | \$11,700 | \$3,475 | \$3,816 | \$341 | 9.82% |
| 450-350 | BENEFITS | \$108,417 | \$117,389 | \$107,050 | \$124,458 | \$119,511 | \$138,127 | \$140,359 | \$2,232 | 1.62% |
| 450-450 | SUPPLIES | \$6,386 | \$10,225 | \$7,714 | \$4,754 | \$855 | \$2,550 | \$2,550 | \$0 | 0.00% |
| 450-420 | TRAVEL | \$0 | \$0 | \$766 | \$0 | \$860 | \$0 | \$0 | \$0 | |
| 450-474 | TECHNOLOGY SUPPLIES | \$0 | \$0 | \$0 | \$229 | \$913 | \$0 | \$0 | \$0 | |
| TOTALS FUNCTION 450 | | \$252,353 | \$266,434 | \$253,265 | \$282,791 | \$258,087 | \$282,807 | \$288,259 | \$5,452 | 1.93% |
| % OF FUND 100 EXPENDITURES | | 3.28% | 3.36% | 3.41% | 3.57% | 3.11% | 3.36% | 3.52% | | |

| | | | | | | | |
|----------------------|----------------|------------------|------------------|--------------------------------------|------------------|-------------|-------------|
| SUPPORT STAFF | 3 Staff | SALARY | BENEFITS | PERCENT TOTAL SALARY AND BENE | Grade | Step | Rate |
| TOTAL | | \$141,533 | \$140,359 | 99.17% | \$281,893 | | |

FUNCTION 510 DISTRICT ADMINISTRATION

| ACCT # | DESCRIPTION | FY 18 ACTUAL | FY 19 ACTUAL | FY 20 ACTUAL | FY 21 ACTUAL | FY 22 ACTUAL | FY 23 REV. BUD. | FY 24 PROPOSED | CHANGE | % CHG |
|-----------------------------------|--------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|--------------------|----------------|
| 510-311 | SUPERINTENDENT | \$134,563 | \$135,010 | \$145,367 | \$182,765 | \$124,900 | \$191,399 | \$130,000 | (\$61,399) | -32.08% |
| 510-324 | SUPPORT STAFF | \$58,937 | \$55,070 | \$46,850 | \$49,444 | \$55,790 | \$47,565 | \$33,446 | (\$14,119) | -29.68% |
| 510-350 | BENEFITS | \$110,826 | \$117,047 | \$101,014 | \$130,004 | \$131,280 | \$106,561 | \$83,875 | (\$22,686) | -21.29% |
| 510-410 | PROFESSIONAL | \$15,172 | \$26,146 | \$7,367 | \$22,057 | \$108,718 | \$25,000 | \$15,000 | (\$10,000) | -40.00% |
| 510-420 | TRAVEL | \$18,198 | \$19,904 | \$15,347 | \$15,000 | \$14,121 | \$40,000 | \$20,000 | (\$20,000) | -50.00% |
| 510-440 | OTHER PURCHASED SERVICES | \$0 | \$1,075 | \$50 | \$1,000 | \$0 | \$1,500 | \$1,200 | (\$300) | -20.00% |
| 510-450 | SUPPLIES | \$13,048 | \$16,123 | \$16,487 | \$18,219 | \$14,786 | \$13,600 | \$12,240 | (\$1,360) | -10.00% |
| 510-474 | TECHNOLOGY SUPPLIES | \$0 | \$0 | \$0 | \$0 | \$537 | \$850 | \$765 | (\$85) | -10.00% |
| 510-510 | EQUIPMENT | \$0 | \$0 | \$0 | \$4,402 | \$0 | \$1,275 | \$900 | (\$375) | -29.41% |
| 510-511 | TECHNOLOGY EQUIPMENT | \$1,190 | \$0 | \$0 | \$3,086 | \$0 | \$0 | \$0 | \$0 | |
| 510-490 | OTHER EXPENSE | \$7,360 | \$8,388 | \$9,195 | \$7,320 | \$7,686 | \$10,000 | \$8,000 | (\$2,000) | -20.00% |
| TOTALS FUNCTION 510 | | \$359,294 | \$378,763 | \$341,678 | \$433,297 | \$457,819 | \$437,750 | \$305,426 | (\$132,324) | -30.23% |
| % OF FUND 100 EXPENDITURES | | 4.67% | 4.77% | 4.60% | 5.46% | 5.51% | 5.21% | 3.73% | | |

SALARY BENEFITS PERCENT TOTAL SALARY AND BENEFITS

SUPERINTENDENT \$130,000 \$73,289 56.38% \$203,289

SUPPORT STAFF 1 staff
ADMINISTRATIVE ASSISTANT \$33,446 \$10,586 31.65% \$44,032

FUNCTION 511 BOARD OF EDUCATION

| ACCT # | DESCRIPTION | FY 18 ACTUAL | FY 19 ACTUAL | FY 20 ACTUAL | FY 21 ACTUAL | FY 22 ACTUAL | FY 23 REV. BUD. | FY 24 PROPOSED | CHANGE | % CHG |
|-----------------------------------|--------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|------------------|---------------|
| 511-410 | PROFESSIONAL | \$4,474 | \$7,513 | \$3,340 | \$3,315 | \$8,502 | \$10,000 | \$10,000 | \$0 | 0.00% |
| 511-420 | TRAVEL | \$12,137 | \$9,397 | \$5,565 | \$0 | \$8,682 | \$15,000 | \$15,000 | \$0 | 0.00% |
| 511-440 | OTHER PURCHASED SERVICES | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 511-450 | SUPPLIES | \$1,967 | \$783 | \$855 | \$720 | \$1,397 | \$1,700 | \$1,500 | (\$200) | -11.76% |
| 511-474 | TECHNOLOGY SUPPLIES | \$0 | \$0 | \$0 | \$0 | \$2,249 | \$1,000 | \$1,000 | \$0 | 0.00% |
| 511-510 | EQUIPMENT | \$0 | \$0 | \$0 | \$0 | \$0 | \$425 | \$0 | (\$425) | |
| 511-490 | OTHER EXPENSE | \$10,906 | \$11,678 | \$12,673 | \$14,187 | \$975 | \$13,000 | \$12,000 | (\$1,000) | -7.69% |
| TOTALS FUNCTION 511 | | \$29,484 | \$29,371 | \$22,433 | \$18,222 | \$21,805 | \$41,125 | \$39,500 | (\$1,625) | -3.95% |
| % OF FUND 100 EXPENDITURES | | 0.38% | 0.37% | 0.30% | 0.23% | 0.26% | 0.49% | 0.48% | | |

FUNCTION 550 DISTRICT ADMINISTRATION SUPPORT SERVICES

| ACCT # | DESCRIPTION | FY 18 ACTUAL | FY 19 ACTUAL | FY 20 ACTUAL | FY 21 ACTUAL | FY 22 ACTUAL | FY 23 REV. BUD. | FY 24 PROPOSED | CHANGE | % CHG |
|---------|-------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|---------|-------|
| 550-314 | COORDINATOR | \$70,260 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 550-321 | COORDINATOR | \$29,083 | \$69,831 | \$73,250 | \$78,924 | \$87,435 | \$82,400 | \$87,444 | \$5,044 | 6.12% |

FUNCTION 700 PUPIL ACTIVITIES

| ACCT # | DESCRIPTION | FY 18 ACTUAL | FY 19 ACTUAL | FY 20 ACTUAL | FY 21 ACTUAL | FY 22 ACTUAL | FY 23 REV. BUD. | FY 24 PROPOSED | CHANGE | % CHG |
|-----------------------------------|------------------------|------------------|------------------|------------------|-----------------|------------------|--------------------|-------------------|------------------|---------------|
| 700-314 | COORDINATOR | \$9,051 | \$9,681 | \$9,663 | \$10,453 | \$10,671 | \$9,329 | \$11,103 | \$1,774 | 19.01% |
| 700-316 | CERTIFIED STIPENDS | \$32,340 | \$17,005 | \$18,800 | \$9,270 | \$22,500 | \$18,000 | \$18,000 | \$0 | 0.00% |
| 700-324 | NON-CERTIFIED STIPENDS | \$0 | \$11,460 | \$10,790 | \$4,930 | \$12,215 | \$13,500 | \$13,500 | \$0 | 0.00% |
| 700-350 | BENEFITS | \$20,632 | \$18,302 | \$17,856 | \$12,946 | \$20,178 | \$16,243 | \$16,121 | (\$122) | -0.75% |
| 700-410 | PROFESSIONAL SERVICES | \$225 | \$0 | \$0 | \$0 | \$950 | \$2,000 | \$2,000 | \$0 | 0.00% |
| 700-420 | TRAVEL | \$1,878 | \$6,983 | \$2,376 | \$848 | \$0 | \$4,000 | \$4,000 | \$0 | 0.00% |
| 700-424 | STUDENT TRAVEL | \$314,922 | \$290,018 | \$314,354 | \$1,148 | \$314,808 | \$310,000 | \$300,000 | (\$10,000) | -3.23% |
| 700-450 | SUPPLIES | \$6,576 | \$15,762 | \$5,650 | \$6,348 | \$17,359 | \$12,750 | \$12,750 | \$0 | 0.00% |
| 700-510 | EQUIPMENT | \$969 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.00% |
| 700-490 | OTHER EXPENSE | \$4,155 | \$4,450 | \$4,035 | \$3,993 | \$3,921 | \$3,000 | \$3,000 | \$0 | 0.00% |
| TOTALS FUNCTION 700 | | \$390,748 | \$373,661 | \$383,523 | \$49,936 | \$402,602 | \$388,822 | \$380,473 | (\$8,349) | -2.15% |
| % OF FUND 100 EXPENDITURES | | 5.07% | 4.71% | 5.16% | 0.63% | 4.85% | 4.62% | 4.65% | | |

FUNCTION 780 COMMUNITY SUPPORT

| | | FY 18 ACTUAL | FY 19 ACTUAL | FY 20 ACTUAL | FY 21 ACTUAL | FY 22 ACTUAL | FY 23 REV. BUD. | FY 24 PROPOSED | CHANGE | |
|-----------------------------------|----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|------------|--|
| 780-350 | BENEFITS (ON-BEHALF TRS/PERS) | \$22,635 | \$24,045 | \$32,794 | \$36,279 | \$35,474 | \$0 | \$0 | \$0 | |
| 780-420 | TRAVEL (CHARTERS) | \$0 | \$0 | \$36,128 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| TOTALS FUNCTION 780 | | \$22,635 | \$24,045 | \$68,922 | \$36,279 | \$35,474 | \$0 | \$0 | \$0 | |
| % OF FUND 100 EXPENDITURES | | 0.29% | 0.30% | 0.93% | 0.46% | 0.43% | 0.00% | 0.00% | | |

FUNCTION 900 NON-PROGRAMMED CHARGES

| | | FY 18 ACTUAL | FY 19 ACTUAL | FY 20 ACTUAL | FY 21 ACTUAL | FY 22 ACTUAL | FY 23 REV. BUD. | FY 24 PROPOSED | CHANGE | % CHG |
|--|---------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|----------|-------|
| | TRANSFER TO CAPITAL FUNDS | \$0 | \$0 | \$0 | \$921,627 | \$0 | \$0 | \$0 | \$0 | |
| | TRANSFER TO COMMUNITY ENGAGEMENT PROGRAM | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$0 |
| | TRANS. TO MISC. MINI GRANTS | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,898 | \$0 | \$0 |

| | | | | | | | | | |
|----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------|
| TOTALS FUNCTION 900 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$11,898 | \$10,000 | \$0 |
| | 0.13% | 0.13% | 0.13% | 0.13% | 0.13% | 0.13% | 0.15% | 0.13% | 0.00% |

| | | | | | | | | | |
|--|---------------|---------------|---------------|---------------|---------------|------------------|-----------------|---------------|--------------|
| | FY 18 | FY 19 | FY 20 | FY 21 | FY 22 | FY 23 | FY 24 | | |
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | REV. BUD. | PROPOSED | CHANGE | % CHG |

| | | | | | | | | | |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------|
| TOTAL EXPENDITURES FUND 100 | \$7,701,708 | \$7,939,585 | \$7,434,705 | \$7,930,140 | \$8,308,127 | \$8,407,379 | \$8,190,305 | (\$217,074) | -2.58% |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------|

| | | | | | | | | | |
|--------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--|--|
| FUND 100 REVENUES | \$20,332 | \$20,995 | \$19,798 | \$19,399 | \$21,709 | \$22,911 | \$23,166 | | |
| | 388.7 | 400.75 | 421 | 412.25 | 386.9 | 348 | 346 | | |

| ACCT # | DESCRIPTION | FY 18 ACTUAL | FY 19 ACTUAL | FY 20 ACTUAL | FY 21 ACTUAL | FY 22 ACTUAL | FY 23 REV. BUD. | FY 24 PROPOSED | CHANGE | % CHG |
|---------------|--------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------------------|---------------------------|---------------|--------------|
| 011 | CITY APPROPRIATION | \$2,973,365 | \$3,079,911 | \$3,223,265 | \$3,237,476 | \$3,666,381 | \$3,994,910 | \$4,150,242 | \$155,332 | 3.89% |
| 046 | RENTAL INCOME | \$10,350 | \$10,350 | \$10,350 | \$10,350 | \$10,350 | \$10,350 | \$10,350 | \$0 | 0.00% |
| 025 | INTEREST INCOME | \$38 | \$5,151 | \$4,835 | \$542 | \$421 | \$4,800 | \$4,000 | (\$800) | -16.67% |
| 047 | E-RATE REVENUE | \$151,688 | \$198,075 | \$157,299 | \$255,960 | \$255,960 | \$213,300 | \$213,300 | \$0 | 0.00% |
| 040 | OTHER LOCAL REVENUE | \$2,834 | \$26,131 | \$2,543 | \$17,124 | \$3,600 | \$4,000 | \$4,000 | \$0 | 0.00% |
| 050 | BROADBAND ASSISTANCE GRA | \$50,927 | \$50,830 | \$166,957 | \$148,557 | \$0 | \$0 | \$148,557 | \$148,557 | |
| 049 | EMERGENCY CONNECTIVITY | \$0 | \$0 | \$0 | \$0 | \$75,033 | \$0 | \$0 | \$0 | |
| 051 | FOUNDATION PROGRAM | \$4,224,055 | \$4,488,929 | \$4,140,173 | \$3,716,382 | \$3,809,810 | \$3,497,787 | \$3,449,998 | (\$47,789) | -1.37% |
| 052 | ONE TIME STATE FUNDING | \$0 | \$0 | \$0 | \$0 | \$0 | \$213,000 | \$0 | (\$213,000) | |
| 056 | TRS/PERS ON-BEHALF | \$441,333 | \$516,202 | \$571,750 | \$582,761 | \$568,378 | | | \$0 | |
| 043 | STUDENT SPORTS FEES | \$5,250 | \$4,750 | \$4,600 | \$0 | \$0 | \$5,000 | \$5,000 | \$0 | 0.00% |
| 044 | LAB, SHOP, TEXTBOOK FEES | \$4,145 | \$2,840 | \$3,245 | \$330 | \$150 | \$2,000 | \$2,000 | \$0 | 0.00% |
| 045 | GATE RECEIPTS | \$2,087 | \$0 | \$886 | \$0 | \$0 | \$1,500 | \$1,500 | \$0 | 0.00% |
| 048 | CHARTER REVENUE | \$0 | \$0 | \$17,998 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 097 | DIVIDEND RAFFLE FUND | \$0 | \$0 | \$1,890 | \$1,749 | \$1,686 | \$1,500 | \$1,500 | \$0 | 0.00% |
| 110 | IMPACT AID | \$37,139 | \$30,418 | \$29,099 | \$26,173 | \$7,583 | \$25,000 | \$25,000 | \$0 | 0.00% |

| | | | | | | | | | |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------|--------------|
| TOTALS REVENUES FUND 100 | \$7,903,211 | \$8,413,587 | \$8,334,889 | \$7,997,404 | \$8,399,352 | \$7,973,147 | \$8,015,447 | \$42,300 | 0.53% |
| | \$201,504 | \$474,002 | \$900,183 | \$67,264 | \$91,225 | (\$434,232) | (\$174,858) | | |
| | 67.23% | 67.52% | 67.64% | 75.01% | 69.61% | 69.27% | 69.89% | | |

FUND 255 FOOD SERVICE EXPENDITURES

| | | | | | | | | | | |
|--------------------------------|--------------------|-------------------|-------------------|-------------------|------------------|------------------|-----------------|---------------|--------------|-------|
| BEGINNING FUND BALANCE: | (\$136,392) | (\$98,177) | (\$50,238) | (\$13,619) | \$137,958 | \$231,080 | \$67,512 | | | |
| | FY 18 | FY 19 | FY 20 | FY 21 | FY 22 | FY 23 | FY 24 | | | |
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | REV. BUD. | PROPOSED | CHANGE | % CHG | |
| 790-323 | AIDES | \$9,984 | \$12,709 | \$10,680 | \$11,009 | \$18,935 | \$14,707 | \$16,081 | \$1,374 | 9.34% |
| 790-324 | SUPPORT STAFF | \$127,991 | \$131,381 | \$127,676 | \$137,157 | \$153,574 | \$144,597 | \$150,509 | \$5,912 | 4.09% |
| 790-329 | SUBSTITUTES | \$5,974 | \$7,479 | \$8,052 | \$0 | \$402 | \$6,749 | \$7,421 | \$672 | 9.96% |

| | | | | | | |
|-----------------|----------------|---------------|-----------------|--------------------------------------|--------------|-------------|
| TEACHERS | 1 Staff | SALARY | BENEFITS | PERCENT TOTAL SALARY AND BENE | Grade | Step |
| 780-315 | | \$99,626 | \$53,426 | 54% | \$153,052 | BA+72 \$13 |

| | | | | | | |
|----------------------------------------|----------------|---------------|-----------------|--------------------------------------|--------------|-------------|
| AIDES, 7 HRS/DAY, 190 DAYS/YEAR | 1 Staff | SALARY | BENEFITS | PERCENT TOTAL SALARY AND BENE | Grade | Step |
| 780-323 | | \$35,128.80 | \$48,594 | 138.33% | \$83,723 | 3 9 |

FUND 378 PRESCHOOL REVENUES

| ACCT # | DESCRIPTION | FY 18 ACTUAL | FY 19 ACTUAL | FY 20 ACTUAL | FY 21 ACTUAL | FY 22 ACTUAL | FY 23 REV. BUD. | FY 24 PROPOSED | CHANGE | % CHG |
|--------------------------------|---------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|-----------------|--------------|
| 011 | CITY APPROPRIATION | \$175,000 | \$190,000 | \$191,000 | \$190,000 | \$189,995 | \$190,000 | \$200,000 | \$10,000 | 5.26% |
| 049 | OTHER LOCAL REVENUE | \$29,319 | \$50,145 | \$36,880 | \$13,013 | \$52,463 | \$54,000 | \$54,000 | \$0 | 0.00% |
| TOTAL REVENUES FUND 378 | | \$204,319 | \$240,145 | \$227,880 | \$203,013 | \$242,458 | \$244,000 | \$254,000 | \$10,000 | 4.10% |
| ENDING FUND BALANCE: | | \$1,726 | \$36,141 | \$54,221 | \$45,444 | \$36,542 | \$4,251 | (\$11,654) | | |

FY24 ASSUMPTIONS:
35 3-4 YEAR-OLDS @ \$150 PER MONTH

FUND 215 COMMUNITY SCHOOLS

BEGINNING FUND BALANCE: \$269,972 \$161,827 \$38,994 \$86,179 \$131,141 \$1,063 (\$95,292)

| ACCT # | DESCRIPTION | FY 18 ACTUAL | FY 19 ACTUAL | FY 20 ACTUAL | FY 21 ACTUAL | FY 22 ACTUAL | FY 23 REV. BUD. | FY 24 PROPOSED | CHANGE | % CHG |
|------------------------------------|---------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|-------------------|-------------------|---------------|
| 780-314 | COMMUNITY SCHOOL COORDIN | \$30,650 | \$31,947 | \$32,326 | \$34,729 | \$48,577 | \$34,034 | \$35,970 | \$1,936 | 5.69% |
| 780-324 | MAINTENANCE STAFF | \$58,689 | \$66,648 | \$49,959 | \$41,477 | \$58,736 | \$46,665 | \$38,634 | (\$8,031) | -17.21% |
| 780-325 | CUSTODIANS | \$81,439 | \$88,622 | \$90,536 | \$111,448 | \$80,079 | \$87,363 | \$91,578 | \$4,216 | 4.83% |
| 780-326 | COMMUNITY SCHOOL EMPLOYE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 780-350 | BENEFITS | \$99,756 | \$111,555 | \$104,140 | \$89,833 | \$108,536 | \$120,544 | \$118,300 | (\$2,243) | -1.86% |
| 780-410 | PROFESSIONAL SERVICES | \$0 | \$0 | \$1,725 | \$0 | \$1,418 | \$0 | \$0 | \$0 | |
| 780-430 | UTILITIES | \$24,602 | \$28,757 | \$23,351 | \$22,964 | \$29,344 | \$32,000 | \$32,000 | \$0 | 0.00% |
| 780-435 | ENERGY | \$237,376 | \$229,959 | \$199,110 | \$182,215 | \$256,557 | \$318,995 | \$300,000 | (\$18,995) | -5.95% |
| 780-440 | OTHER PURCHASED SERVICES | \$12,679 | \$12,100 | \$14,815 | \$13,067 | \$2,440 | \$10,000 | \$10,000 | \$0 | 0.00% |
| 780-445 | INSURANCE BOND AND PREMIL | \$32,709 | \$32,746 | \$41,066 | \$54,659 | \$54,315 | \$62,805 | \$67,202 | \$4,396 | 7.00% |
| 780-450 | SUPPLIES | \$35,762 | \$46,573 | \$23,070 | \$29,040 | \$34,178 | \$28,617 | \$34,667 | \$6,050 | 21.14% |
| 780-510 | EQUIPMENT | \$14,666 | \$27,866 | \$928 | \$1,559 | \$8,711 | \$1,333 | \$1,333 | \$0 | 0.00% |
| 780-512 | BUILDINGS | \$12,447 | \$5,974 | \$480 | \$845 | \$40,000 | \$4,000 | \$4,000 | \$0 | 0.00% |
| TOTAL EXPENDITURES FUND 215 | | \$640,775 | \$682,746 | \$581,506 | \$581,836 | \$722,891 | \$746,355 | \$733,684 | (\$12,671) | -1.70% |

FUND 215 COMMUNITY SCHOOLS REVENUES

| ACCT # | DESCRIPTION | FY 18 ACTUAL | FY 19 ACTUAL | FY 20 ACTUAL | FY 21 ACTUAL | FY 22 ACTUAL | FY 23 REV. BUD. | FY 24 PROPOSED | CHANGE | % CHG |
|--------|-------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|--------|-------|
|--------|-------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------|--------|-------|

| | | | | | | | | | | |
|-------------------------------------------------|--------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------------------|---------------------------|-------------------------|-----------------|---------------|
| 11 | CITY APPROPRIATION | \$532,555 | \$559,914 | \$628,691 | \$626,798 | \$592,813 | \$650,000 | \$730,000 | \$80,000 | 12.31% |
| 549 | TRANSFER FROM GENERAL FU | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 40 | OTHER LOCAL REVENUE | \$75 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | |
| TOTAL REVENUES FUND 215 | | \$532,630 | \$559,914 | \$628,691 | \$626,798 | \$592,813 | \$650,000 | \$730,000 | \$80,000 | 12.31% |
| ENDING FUND BALANCE: | | \$161,827 | \$38,994 | \$86,179 | \$131,141 | \$1,063 | (\$95,292) | (\$98,975) | | |
| FUND 377 STUDENT ACTIVITIES EXPENDITURES | | | | | | | | | | |
| BEGINNING FUND BALANCE: | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | |
| ACCT # | DESCRIPTION | FY 19 ACTUAL | FY 20 ACTUAL | FY 21 ACTUAL | FY 22 ACTUAL | FY 23 REV. BUD. | FY 24 PROPOSED | | | |
| 424 | | | | | | | \$140,000 | | | |
| TOTAL EXPENDITURES FUND 377 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$140,000 | | | |
| FUND 377 STUDENT ACTIVITIES REVENUES | | | | | | | | | | |
| ACCT # | DESCRIPTION | FY 19 ACTUAL | FY 20 ACTUAL | FY 21 ACTUAL | FY 22 ACTUAL | FY 23 REV. BUD. | FY 24 PROPOSED | CHANGE | % CHG | |
| 11 | CITY APPROPRIATION | \$0 | \$0 | \$0 | \$0 | \$0 | \$140,000 | \$140,000 \$0 \$0 | 100.00% | |
| TOTAL REVENUES FUND 377 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$140,000 | \$140,000 | 100.00% | |
| ENDING FUND BALANCE: | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | | | |



UNALASKA

City School District



**UCSD FY 24 Budget
Presentation to the
Unalaska City Council
April 11, 2023**

THANK YOU TO THE FY 24 BUDGET COMMITTEE

NATAHLIE NAMASIVAYAM

STEPHEN NGUYEN

DANEEN LOOBY

DARLENE JEPPESEN

LAURA JARVIS

KATIE BAGLEY

DANIELLE WILLIAMS

KERRY MAHONEY

DANIELLE WHITTERN

NICOLE BICE

JEN VANDEVENTER

Their ideas, conversations and input is greatly appreciated and represent most sectors of our community.

UCSD Revenue

2 main revenue streams

- State Funding: based on enrollment
- Local Funding: based on assessed values of properties

FY24 PROJECTED STATE FUNDING

| | |
|-----------------|--------------------|
| ENROLLMENT: | 346 |
| BASIC NEED: | \$5,817,973 |
| REQUIRED LOCAL: | (\$2,365,192) |
| IMPACT AID: | (\$2,783) |
| STATE AID FY24: | \$3,449,998 |

FY 24 Local Funding Calculation

Based on City of Unalaska Full and True Property values; \$892,525,245

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| Required Local Contribution; 2.65 mills of property values: | \$2,365,192 |
| <ul style="list-style-type: none">This amount is required by state statute | |
| Additional Local Contribution allowed; 2 mills of property values: | \$1,785,050 |
| <ul style="list-style-type: none">This amount is allowable under state regulationHas allowed UCSD to have small class sizes and + programs | |
| Total Allowable General Fund Contribution; | \$4,150,242 |

FY 24 General Revenue Projections

| | |
|------------------------------------|-----------------------------------------------|
| ADM 346 | City funding 100% to the allowable cap |
| | Revenues |
| Local Funding | \$4,150,242 |
| State Funding | \$3,449,998 |
| Other | \$415,207 |
| Total General Fund Revenues | \$8,015,447 |

UCSD Main Revenue Sources

| | City Contribution General Fund | State Contribution Foundation Formula | State and City General Fund Totals |
|-------------------|--------------------------------|---------------------------------------------------------------|------------------------------------|
| FY 20 | \$3,223,265 | \$4,140,173 | \$7,363,438 |
| FY 21 | \$3,237,476 | \$3,716,382 Significant Covid funding added to this number | \$6,953,858 |
| FY 22 | \$3,666,381 | \$3,809,810 | \$7,476,191 |
| FY 23 | \$3,994,910 | \$3,497,787 | \$7,492,697 |
| FY 24 (potential) | \$4,150,242 | \$3,449,998 | \$7,600,240 (1.4% increase) |

Discussion Baselines

- UCSD general fund expenditures are at lowest since FY 20
- UCSD's budget is 100% operating costs
- Additional reductions directly affect students

Budgetary Driving Factors

| | FY 21 | FY 22 | FY 23 | FY 24 projected | % of Overall Budget |
|--------------------------------|-------------|-------------|--------------------------------------------|-----------------------------------------------------------|----------------------------------|
| Salaries | \$3,622,202 | \$3,638,586 | \$3,778,447 | \$3,523,291 - Due to reduction in employees | 44% |
| Insurance | \$1,765,572 | \$1,858,512 | \$2,268,000 (28% increase over FY21) | \$2,381,400 Estimated 5% increase; likely higher | 30% |
| Benefits minus insurance | \$651,004 | \$787,479 | \$726,861 | \$687,776 - Due to reduction in employees | 9% |
| Energy | \$568,792 | \$835,295 | \$852,009 (50% increase over FY21) | \$834,000 optimism | 10% |
| | | | | | 93% of overall budget |

Reductions from FY 23 to FY 24

| | Reductions/Additions |
|--------------------------------------|---------------------------------------------------------|
| Assistant Principal | Elimination of assistant Total savings; \$123,560 |
| Classroom Teachers | 1 classroom teachers @ \$120,000 Salary and benefits |
| Para Professionals | 1 para through attrition Total Savings; \$83,723 |
| Maintenance | Reduction of .75 FTE Total Savings; \$109,008 |
| Additional savings | \$207,994 |
| Additional Salary & Benefits Savings | \$257,611 |
| Estimated Reductions | \$901,896 |

FY 24 Revenues v. Expenditures Projections

General Fund Only

| Expenditures prior to FY 24 reductions | Expenditures after FY 24 reductions | Revenues | Balance |
|----------------------------------------|-------------------------------------|-------------|------------------|
| \$9,089,430 | \$8,190,305 | \$8,015,447 | \$174,858 |

Special Revenue Funds

- Community Schools
- Preschool
- Food Services
- Student Activities (New request)

What do special revenue funds provide?

Quality of Life

- High achieving preschool
- Quality lunch program
- Student activities

Additional benefits

- Smaller classes
- Shop, art, business education, music

Community Schools

| | Expenditures | Revenues City Request |
|-------|---------------------|----------------------------------|
| FY 20 | \$581,506 | \$628,691 |
| FY 21 | \$581,836 | \$626,798 |
| FY 22 | \$722,891 | \$592,813 |
| FY 23 | \$746,355 | \$650,000 |
| FY 24 | \$733,684 | \$730,000 |

Preschool

| | Expenditures | Revenues City Request |
|-------|---------------------|----------------------------------|
| FY 20 | \$209,800 | \$191,000 |
| FY 21 | \$211,790 | \$190,000 |
| FY 22 | \$251,360 | \$190,000 |
| FY 23 | \$276,292 | \$200,000 |
| FY 24 | \$269,904 | \$200,000 |

Food Services

| | Expenditures | Revenues City Request |
|-------|---------------------|----------------------------------|
| FY 20 | \$423,991 | \$289,000 |
| FY 21 | \$404,284 | \$290,000 |
| FY 22 | \$504,827 | \$250,000 |
| FY 23 | \$494,568 | \$170,000 |
| FY 24 | \$536,432 | \$275,000 |

Student Activities Request

\$140,000

Factors for request

- Inflationary costs
- Fundraising is not sustainable
- Importance of activities
- Well rounded education

Activities Travel History

| | Activities Budget | Roundtrip Ticket |
|---------------------|-------------------|---------------------------|
| FY 13-18 | \$473,000 | \$731.28 -\$812.50 |
| FY 19 | \$473,000 | \$834.72 |
| FY 20 | \$473,000 | \$995.00 |
| FY 21 | \$473,000 | No Travel; Covid |
| FY 22 | \$473,000 | \$998.50 |
| FY 23 | \$473,000 | \$1408.50 |
| FY 24 (anticipated) | \$473,000 | \$1500.00 |

New Special Fund Request

Activities Travel

| | Activities Budget | Anticipated Expenditures | Deficit | New Request |
|------------------------|--------------------------|---------------------------------|----------------|--------------------|
| FY 24 (anticipated) | \$473,000 | \$620,550 | \$147,550 | \$140,000 |

FY 24 City Request

City of Unalaska General Fund Request

| | |
|--------------|-------------|
| | FY 24 |
| General Fund | \$4,150,242 |

City of Unalaska Special Revenues Request

| | |
|------------------------------|--------------------|
| Community Schools | \$730,000 |
| Preschool | \$200,000 |
| Food Services | \$275,000 |
| Student Activities | \$140,000 |
| Special Revenue Total | \$1,345,000 |

City of Unalaska Total Request

| | |
|--------------|--------------------|
| Total | \$5,495,242 |
|--------------|--------------------|

Education is an Investment

Thank you for your
continued support
of the Unalaska
City School District