

TO: Mayor Tutiakoff and City Council Members

FROM: Dr. Robbie L. Swint, Jr., Superintendent

DATE: March 31, 2022

SUBJECT: FY2023 Request for City Appropriation



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Pursuant to City Ordinance § 2.98.090, the Unalaska City School District respectfully submits the proposed school budget for school year 2022-2023. Per your request, the District is providing the budget presentation to you by April 1st to be included in the Council meeting packet on April 12th.

On behalf of the Board of Education, students, parents, and staff, thank you for your unparalleled level of support to the school district during these past many years. This will be my first time presenting to the Council and I am looking forward to the meeting.

*Dr. Robbie L. Swint, Jr.*

Dr. Robbie L. Swint, Jr.

**UNALASKA CITY SCHOOL DISTRICT**  
**FY 23 BUDGET**  
**PROJECTED ENROLLMENT: 345**  
**STATE FUNDING AT \$5,930 BSA, PERS/TRS AT FY 22 LEVEL**

**FUNCTION 100 REGULAR INSTRUCTION**

ACCT #	DESCRIPTION	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 REV. BUD.	FY 23 PROPOSED	CHANGE	% CHG
100-315	TEACHERS	\$1,761,948	\$1,800,678	\$1,942,770	\$1,771,486	\$1,866,144	\$94,658	5.34%
100-316	STIPENDS	\$16,162	\$22,350	\$13,400	\$24,900	\$24,900	\$0	0.00%
100-323	AIDES	\$30,130	\$63,933	\$92,884	\$75,894	\$83,338	\$7,444	9.81%
100-329	SUBSTITUTES	\$68,636	\$34,210	\$48,438	\$62,400	\$62,400	\$0	0.00%
100-350	BENEFITS	\$1,240,959	\$1,206,709	\$1,354,420	\$985,290	\$1,098,553	\$113,263	11.50%
100-410	PROFESSIONAL	\$23,530	\$9,712	\$18,472	\$10,000	\$10,000	\$0	0.00%
100-420	TRAVEL	\$29,951	\$28,952	\$11,012	\$10,000	\$10,000	\$0	0.00%
100-425	STUDENT TRAVEL	\$157,455	\$40,697	\$2,150	\$163,000	\$163,000	\$0	0.00%
100-450	SUPPLIES	\$124,900	\$101,499	\$283,744	\$120,000	\$102,000	(\$18,000)	-15.00%
100-474	TECHNOLOGY SUPPLIES	\$16,590	\$16,895	\$56,742	\$20,000	\$17,000	(\$3,000)	-15.00%
100-490	OTHER EXPENSES	\$0	\$0	\$480	\$1,000	\$1,000	\$0	0.00%
100-510	EQUIPMENT	\$0	\$0	\$4,139	\$5,000	\$4,250	(\$750)	-15.00%
100-511	TECHNOLOGY	\$74,703	\$99,247	\$135,040	\$70,000	\$59,500	(\$10,500)	-15.00%
100-512	BUILDINGS	\$0	\$0	\$2,652	\$0	\$0	\$0	#DIV/0!
<b>TOTALS FUNCTION 100</b>		<b>\$3,544,964</b>	<b>\$3,424,882</b>	<b>\$3,966,343</b>	<b>\$3,318,970</b>	<b>\$3,502,085</b>	<b>\$183,115</b>	<b>5.52%</b>
<b>% OF FUND 100 EXPENDITURES</b>		<b>44.65%</b>	<b>46.07%</b>	<b>44.98%</b>	<b>42.02%</b>	<b>43.59%</b>		

<b>TEACHERS</b>	<b>SALARY</b>	<b>BENEFITS</b>	<b>PERCENT TOTAL SALARY AND BENEFITS</b>	
ELEMENTARY TEACHER	\$74,115	\$41,842	56.46%	<b>\$115,957</b>
ELEMENTARY TEACHER	\$65,019	\$40,386	62.11%	<b>\$105,405</b>
ELEMENTARY TEACHER	\$80,937	\$42,934	53.05%	<b>\$123,871</b>
ELEMENTARY TEACHER	\$90,104	\$44,402	49.28%	<b>\$134,506</b>
ELEMENTARY TEACHER	\$79,805	\$42,753	53.57%	<b>\$122,558</b>
ELEMENTARY TEACHER	\$71,841	\$41,478	57.74%	<b>\$113,319</b>
ELEMENTARY TEACHER	\$90,104	\$44,402	49.28%	<b>\$134,506</b>
ELEMENTARY TEACHER	\$74,115	\$41,842	56.46%	<b>\$115,957</b>
ELEMENTARY TEACHER	\$87,901	\$44,049	50.11%	<b>\$131,950</b>
ELEMENTARY TEACHER	\$76,460	\$42,217	55.21%	<b>\$118,677</b>
ELEMENTARY TEACHER (FY22 WAS GRANT)	\$67,364	\$40,761	60.51%	<b>\$108,125</b>
ELEMENTARY TEACHER	\$83,354	\$43,321	51.97%	<b>\$126,675</b>
ELEMENTARY TEACHER	\$78,591	\$42,558	54.15%	<b>\$121,149</b>
PHYSICAL EDUCATION	\$85,485	\$43,662	51.08%	<b>\$129,147</b>
JUNIOR HIGH SOCIAL STUDIES	\$78,734	\$42,581	54.08%	<b>\$121,315</b>
JUNIOR HIGH SCIENCE	\$65,090	\$40,397	62.06%	<b>\$105,487</b>
JUNIOR HIGH MATH	\$83,210	\$43,298	52.03%	<b>\$126,508</b>
ELL/LIFE (50% ELL, 40% REAP, 10% REG ED)	\$6,269	\$4,001	63.82%	<b>\$10,271</b>
JUNIOR HIGH ENGLISH	\$65,019	\$40,386	62.11%	<b>\$105,405</b>
HIGH SCHOOL SOCIAL STUDIES	\$67,151	\$40,727	60.65%	<b>\$107,878</b>
HIGH SCHOOL SCIENCE	\$92,449	\$44,777	48.43%	<b>\$137,226</b>
HIGH SCHOOL MATH	\$76,460	\$42,217	55.21%	<b>\$118,677</b>
HIGH SCHOOL ENGLISH	\$60,329	\$39,635	65.70%	<b>\$99,964</b>
MUSIC	\$76,531	\$42,229	55.18%	<b>\$118,760</b>
FOREIGN LANGUAGE	\$78,663	\$42,570	54.12%	<b>\$121,233</b>
TEACHING ON PREP, OTHER ADDED DUTY	\$88,800	\$14,217	16.01%	<b>\$103,017</b>
SUMMER SCHOOL (pd. By Title I)	\$0	\$0		<b>\$0</b>
REDUCE ONE POSITION WITH ATTRITION	(\$77,756.01)	(\$42,425)	54.56%	<b>-\$120,181</b>
<b>TOTAL</b>	<b>\$1,866,144</b>	<b>\$991,215</b>	<b>53.12%</b>	<b>\$2,857,360</b>
<b>AIDES - 7 HRS PER DAY, 190 DAYS PER SCHOOL YEAR</b>				
ELEMENTARY AIDE	\$34,660	\$40,946	118.14%	<b>\$75,606</b>
ELEMENTARY AIDE	\$34,660	\$40,946	118.14%	<b>\$75,606</b>
JH/HIGH SCHOOL AIDE (50% SPED, 50% REG)	\$14,018	\$19,425	138.57%	<b>\$33,443</b>
<b>TOTAL</b>	<b>\$83,338</b>	<b>\$101,316</b>	<b>121.57%</b>	<b>\$184,654</b>
SUBSTITUTES - \$200PER DAY	\$62,400	\$6,022	9.65%	<b>\$68,422</b>
26 TEACHERS @ 12 DAYS PER YEAR				

**FUNCTION 120 BILINGUAL/BICULTURAL EDUCATION**

ACCT #	DESCRIPTION	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 REV. BUD.	FY 23 PROPOSED	CHANGE	% CHG
120-315	TEACHERS	\$43,882	\$70,358	\$31,055	\$32,160	\$36,474	\$4,314	13.41%
120-316	STIPENDS	\$2,190	\$2,400	\$840	\$2,400	\$2,400	\$0	0.00%
120-323	AIDES	\$58,554	\$63,084	\$64,178	\$67,341	\$71,720	\$4,379	6.50%
120-329	SUBSTITUTES	\$3,778	\$919	\$990	\$10,000	\$2,400	(\$7,600)	-76.00%
120-350	BENEFITS	\$82,976	\$78,387	\$65,182	\$92,479	\$102,951	\$10,472	11.32%
120-410	PROFESSIONAL SERVICES	\$2,500	\$0	\$1,200	\$0	\$0	\$0	#DIV/0!
120-420	TRAVEL	\$2,500	\$0	\$0	\$1,500	\$1,500	\$0	0.00%
120-424	STUDENT TRAVEL	\$20,406	\$0	\$0	\$25,000	\$25,000	\$0	0.00%
120-450	SUPPLIES	\$2,562	\$446	\$4,623	\$5,000	\$4,250	(\$750)	-15.00%
120-510	EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!

<b>TOTALS FUNCTION 120</b>	<b>\$219,348</b>	<b>\$215,593</b>	<b>\$168,068</b>	<b>\$235,880</b>	<b>\$246,694</b>	<b>\$10,814</b>	<b>4.58%</b>
<b>% OF FUND 100 EXPENDITURES</b>	<b>2.76%</b>	<b>2.90%</b>	<b>1.91%</b>	<b>2.99%</b>	<b>3.07%</b>		

TEACHERS	SALARY	BENEFITS	PERCENT TOTAL SALARY AND BENEFITS
ELL/LIFE (50% ELL, 40% REAP, 10% REG ED)	\$32,474	\$20,187	62.16%
STATE OF AK ESL ENDORSEMENT	\$3,000	\$480	16.01%
UNANGAN PROGRAM COORDINATOR	\$1,000	\$160	16.01%
<b>TOTAL</b>	<b>\$36,474</b>	<b>\$20,827</b>	<b>57.10%</b>

AIDES, 7 HRS/DAY, 190 DAYS/YEAR	SALARY	BENEFITS	PERCENT TOTAL SALARY AND BENEFITS
ESL AIDE - ELEMENTARY	\$34,660	\$40,946	118.14%
ESL AIDE - HIGH SCHOOL	\$34,660	\$40,946	118.14%
<b>TOTAL</b>	<b>\$69,320</b>	<b>\$81,892</b>	<b>118.14%</b>

SUBSTITUTES - \$200PER DAY 1 TEACHERS @ 12 DAYS PER YEAR	\$2,400	\$232	9.65%	<b>\$2,632</b>
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**FUNCTION 160 VOCATIONAL EDUCATION**

ACCT #	DESCRIPTION	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 REV. BUD.	FY 23 PROPOSED	CHANGE	% CHG
160-315	TEACHERS	\$122,920	\$93,039	\$114,956	\$105,265	\$115,348	\$10,083	9.58%
160-316	STIPENDS	\$0	\$1,000	\$0	\$1,000	\$1,000	\$0	0.00%
160-323	CLASSIFIED EMPLOYEES	\$0	\$1,500	\$0	\$0	\$0	\$0	#DIV/0!
160-329	SUBSTITUTES	\$28,628	\$125	\$125	\$4,800	\$4,800	\$0	0.00%
160-350	BENEFITS	\$64,636	\$54,022	\$66,030	\$50,953	\$73,882	\$22,929	45.00%
160-410	PROFESSIONAL SERVICES	\$0	\$0	\$0	\$2,500	\$2,500	\$0	0.00%
160-420	TRAVEL	\$1,913	\$2,730	\$0	\$2,500	\$2,500	\$0	0.00%
160-450	SUPPLIES	\$18,227	\$18,386	\$15,486	\$30,000	\$25,500	(\$4,500)	-15.00%
160-510	EQUIPMENT	\$0	\$0	\$0	\$15,000	\$5,000	(\$10,000)	-66.67%
<b>TOTALS FUNCTION 160</b>		<b>\$236,324</b>	<b>\$170,801</b>	<b>\$196,597</b>	<b>\$212,018</b>	<b>\$230,530</b>	<b>\$18,512</b>	<b>8.73%</b>
<b>% OF FUND 100 EXPENDITURES</b>		<b>2.98%</b>	<b>2.30%</b>	<b>2.23%</b>	<b>2.68%</b>	<b>2.87%</b>		
<b>TEACHERS</b>		<b>SALARY</b>	<b>BENEFITS</b>	<b>PERCENT TOTAL SALARY AND BENEFITS</b>				
BUSINESS (Minus \$15,000 paid by Carl Perkins)		\$55,019	\$33,785	61.41%	<b>\$88,804</b>			
SHOP		\$60,329	\$39,635	65.70%	<b>\$99,964</b>			
<b>TOTAL</b>		<b>\$115,348</b>	<b>\$73,419</b>	<b>63.65%</b>	<b>\$188,767</b>			
SUBSTITUTES - \$200 PER DAY		\$4,800	\$463	9.65%				
2 TEACHERS @ 12 DAYS PER YEAR								



## FUNCTION 200 SPECIAL EDUCATION

ACCT #	DESCRIPTION	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 REV. BUD.	FY 23 PROPOSED	CHANGE	% CHG
200-315	TEACHERS	\$179,003	\$185,022	\$153,173	\$154,045	\$157,468	\$3,423	2.22%
200-323	AIDES	\$110,428	\$43,568	\$5,416	\$62,471	\$93,572	\$31,101	49.78%
200-329	SUBSTITUTES	\$10,866	\$9,764	\$213	\$4,856	\$4,800	(\$56)	-1.15%
200-350	BENEFITS	\$235,329	\$140,689	\$106,260	\$145,420	\$205,169	\$59,749	41.09%
200-410	PROFESSIONAL SERVICES	\$405	\$9,272	\$30,242	\$15,000	\$15,000	\$0	0.00%
200-420	TRAVEL	\$755	\$3,880	\$0	\$6,000	\$6,000	\$0	0.00%
200-450	SUPPLIES	\$7,532	\$4,646	\$7,272	\$5,000	\$4,250	(\$750)	-15.00%
200-474	TECHNOLOGY SUPPLIES	\$0	\$1,923	\$0	\$0	\$0	\$0	#DIV/0!
200-490	OTHER EXPENSES	\$0	\$0	\$0	\$1,000	\$1,000	\$0	0.00%
200-510	EQUIPMENT	\$0	\$0	\$6,157	\$0	\$0	\$0	#DIV/0!

<b>TOTALS FUNCTION 200</b>	<b>\$544,318</b>	<b>\$398,763</b>	<b>\$308,733</b>	<b>\$393,792</b>	<b>\$487,260</b>	<b>\$93,468</b>	<b>23.74%</b>
<b>% OF FUND 100 EXPENDITURES</b>	<b>6.86%</b>	<b>5.36%</b>	<b>3.50%</b>	<b>4.99%</b>	<b>6.06%</b>		

<b>TEACHERS (includes extra duty)</b>	<b>SALARY</b>	<b>BENEFITS</b>	<b>PERCENT TOTAL SALARY AND BENEFITS</b>
ELEMENTARY SPECIAL EDUCATION	\$78,663	\$42,570	54.12%
SECONDARY SPECIAL EDUCATION	\$78,805	\$42,593	54.05%
<b>TOTAL</b>	<b>\$157,468</b>	<b>\$85,163</b>	<b>54.08%</b>

<b>AIDES</b>	<b>SALARY</b>	<b>BENEFITS</b>	<b>PERCENT TOTAL SALARY AND BENEFITS</b>
ELEMENTARY SCHOOL AIDE (PAID BY VIB)	\$0	\$0	#DIV/0!
ELEMENTARY SCHOOL AIDE	\$31,907	\$40,074	125.60%
ELEMENTARY SCHOOL AIDE	\$31,042	\$39,801	128.22%
JH/HIGH SCHOOL AIDE (50% SPED, 50% REG)	\$15,020	\$19,742	131.44%
JH/HIGH SCHOOL AIDE (50% PAID BY VIB)	\$15,604	\$19,927	127.70%
JH/HIGH SCHOOL AIDE (PAID BY VIB)	\$0	\$0	#DIV/0!

<b>TOTAL</b>	<b>\$93,572</b>	<b>\$119,544</b>	<b>127.76%</b>
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SUBSTITUTES - \$200 PER DAY	\$4,800	\$463	9.65%
2 TEACHERS @ 12 DAYS PER YEAR			\$5,263

**FUNCTION 220 - SPECIAL EDUCATION - SERVICES**

<b>ACCT #</b>	<b>DESCRIPTION</b>	<b>FY 19 ACTUAL</b>	<b>FY 20 ACTUAL</b>	<b>FY 21 ACTUAL</b>	<b>FY 22 REV. BUD.</b>	<b>FY 23 PROPOSED</b>	<b>CHANGE</b>	<b>% CHG</b>
220-314	COORDINATOR	\$46,272	\$46,960	\$50,375	\$68,557	\$55,864	(\$12,693)	-18.52%
220-350	BENEFITS	\$25,633	\$25,807	\$28,196	\$9,746	\$26,929	\$17,183	176.31%
220-410	PROFESSIONAL SERVICES	\$2,850	\$2,250	\$1,192	\$20,000	\$20,000	\$0	0.00%
220-433	PHONE/FAX/INTERNET	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
220-510	EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
<b>TOTALS FUNCTION 220</b>		<b>\$74,755</b>	<b>\$75,017</b>	<b>\$79,763</b>	<b>\$98,303</b>	<b>\$102,793</b>	<b>\$4,490</b>	<b>4.57%</b>
<b>% OF FUND 100 EXPENDITURES</b>		<b>0.94%</b>	<b>1.01%</b>	<b>0.90%</b>	<b>1.24%</b>	<b>1.28%</b>		

**FUNCTION 300 SUPPORT SERVICES - STUDENTS**

ACCT #	DESCRIPTION	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 REV. BUD.	FY 23 PROPOSED	CHANGE	% CHG
300-315	TEACHERS	\$92,409	\$93,693	\$100,639	\$98,690	\$98,690	\$0	0.00%
300-323	AIDES	\$21,153	\$19,656	\$20,939	\$23,572	\$24,660	\$1,088	4.61%
300-350	BENEFITS	\$90,907	\$84,122	\$89,647	\$69,461	\$75,557	\$6,096	8.78%
300-410	PROFESSIONAL SERVICES	\$1,476	\$0	\$936	\$0	\$0	\$0	#DIV/0!
300-420	TRAVEL	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
300-450	SUPPLIES	\$7,808	\$13,227	\$8,651	\$10,000	\$8,500	(\$1,500)	-15.00%
300-474	TECHNOLOGY	\$600	\$0	\$0	\$0	\$0	\$0	#DIV/0!
300-511	TECHNOLOGY EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
<b>TOTALS FUNCTION 300</b>		<b>\$214,353</b>	<b>\$210,698</b>	<b>\$220,812</b>	<b>\$201,723</b>	<b>\$207,407</b>	<b>\$5,684</b>	<b>2.57%</b>
<b>% OF FUND 100 EXPENDITURES</b>		<b>2.70%</b>	<b>2.83%</b>	<b>2.50%</b>	<b>2.55%</b>	<b>2.58%</b>		

TEACHERS	SALARY	BENEFITS	PERCENT TOTAL SALARY AND BENEFITS	
COUNSELOR (plus Extra Duty for 2 weeks)	\$98,690	\$45,776	46.38%	<b>\$144,466</b>
<b>TOTAL</b>	<b>\$98,690</b>	<b>\$45,776</b>	<b>46.38%</b>	<b>\$144,466</b>
COUNSELING AIDE (\$18,000 pd. by Indian Ed)	\$24,660	\$29,781	120.77%	<b>\$54,441</b>



**FUNCTION 350 SUPPORT SERVICES - INSTRUCTION**

ACCT #	DESCRIPTION	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 REV. BUD.	FY 23 PROPOSED	CHANGE	% CHG
350-315	TEACHERS	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
350-322	NURSE	\$3,686	\$1,755	\$0	\$0	\$0	\$0	#DIV/0!
350-323	LIBRARY AIDE	\$52,826	\$53,489	\$56,209	\$55,642	\$55,642	\$0	0.00%
350-324	IT SUPPORT STAFF	\$68,035	\$64,413	\$64,037	\$93,887	\$123,204	\$29,317	31.23%
350-329	SUBS	\$419	\$797	\$173	\$1,158	\$1,158	\$0	0.04%
350-350	BENEFITS	\$93,184	\$91,081	\$94,644	\$106,172	\$146,533	\$40,361	38.01%
350-410	PROFESSIONAL SERVICES	\$80,626	\$72,700	\$72,814	\$80,000	\$10,000	(\$70,000)	-87.50%
350-420	TRAVEL	\$4,049	\$1,106	\$1,088	\$3,000	\$3,000	\$0	0.00%
350-433	COMMUNICATIONS	\$0	\$0	\$433,573	\$449,000	\$279,000	(\$170,000)	-37.86%
350-450	SUPPLIES	\$31,913	\$36,856	\$44,182	\$35,000	\$29,750	(\$5,250)	-15.00%
350-474	TECHNOLOGY SUPPLIES	\$11,554	\$23,987	\$13,922	\$15,000	\$12,750	(\$2,250)	-15.00%
350-510	EQUIPMENT	\$2,855	\$6,566	\$40,279	\$5,000	\$4,250	(\$750)	-15.00%
<b>TOTALS FUNCTION 350</b>		<b>\$349,147</b>	<b>\$352,749</b>	<b>\$820,921</b>	<b>\$843,859</b>	<b>\$665,287</b>	<b>(\$178,572)</b>	<b>-21.16%</b>
<b>% OF FUND 100 EXPENDITURES</b>		<b>4.40%</b>	<b>4.74%</b>	<b>9.31%</b>	<b>10.68%</b>	<b>8.28%</b>		

<b>SUPPORT STAFF</b>	<b>SALARY</b>	<b>BENEFITS</b>	<b>PERCENT TOTAL SALARY AND BENEFITS</b>	
TECHNOLOGY COORDINATOR	\$66,722	\$51,094	76.58%	<b>\$117,816</b>
INFORMATION TECHNOLOGY SPECIALIST	\$56,481	\$47,852	84.72%	<b>\$104,334</b>
SCHOOL NURSE	\$0	\$0		<b>\$0</b>
LIBRARY AIDE	\$55,642	\$47,587	85.52%	<b>\$103,229</b>
- 8 HOURS PER DAY				
<b>TOTAL</b>	<b>\$178,846</b>	<b>\$146,533</b>	<b>81.93%</b>	<b>\$325,378</b>

FUNCTION 400 SCHOOL ADMINISTRATION

ACCT #	DESCRIPTION	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 REV. BUD.	FY 23 PROPOSED	CHANGE	% CHG
400-313	PRINCIPALS	\$102,243	\$108,373	\$117,625	\$152,854	\$154,066	\$1,212	0.79%
400-350	BENEFITS	\$57,117	\$58,526	\$65,212	\$41,858	\$72,705	\$30,847	73.70%
400-410	PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
400-420	TRAVEL	\$9,251	\$5,314	\$3,000	\$10,000	\$10,000	\$0	0.00%
400-450	SUPPLIES	\$134	\$517	\$309	\$4,000	\$3,400	(\$600)	-15.00%
400-474	TECHNOLOGY SUPPLIES	\$0	\$0	\$120	\$0	\$0	\$0	#DIV/0!
400-510	EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
400-490	OTHER EXPENSE	\$1,100	\$600	\$1,214	\$1,500	\$1,500	\$0	0.00%
TOTALS FUNCTION 400		\$169,845	\$173,330	\$187,480	\$210,212	\$241,671	\$31,459	14.97%
% OF FUND 100 EXPENDITURES		2.14%	2.33%	2.13%	2.66%	3.01%		

ADMINISTRATION	SALARY	BENEFITS	PERCENT TOTAL SALARY AND BENEFITS	
HIGH SCHOOL PRINCIPAL 53%	\$57,261	\$25,181	43.98%	\$82,442
ELEMENTARY PRINCIPAL 53%	\$50,317	\$24,069	47.83%	\$74,385
ASSISTANT PRINCIPAL 53%	\$46,488	\$23,456	50.46%	\$69,944
TOTAL	\$154,066	\$72,705	47.19%	\$226,771

**FUNCTION 450 SCHOOL ADMINISTRATION - SUPPORT SERVICES**

ACCT #	DESCRIPTION	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 REV. BUD.	FY 23 PROPOSED	CHANGE	% CHG
450-324	SUPPORT STAFF	\$138,820	\$130,903	\$153,248	\$139,788	\$131,571	(\$8,217)	-5.88%
450-329	SUBS	\$0	\$6,832	\$102	\$3,475	\$3,475	\$0	0.00%
450-350	BENEFITS	\$117,389	\$107,050	\$124,458	\$115,369	\$118,081	\$2,712	2.35%
450-450	SUPPLIES	\$10,225	\$7,714	\$4,754	\$3,000	\$2,550	(\$450)	-15.00%
450-420	TRAVEL	\$0	\$766	\$0	\$0	\$0	\$0	#DIV/0!
450-474	TECHNOLOGY SUPPLIES	\$0	\$0	\$229	\$0	\$0	\$0	#DIV/0!
<b>TOTALS FUNCTION 450</b>		<b>\$266,434</b>	<b>\$253,265</b>	<b>\$282,791</b>	<b>\$261,632</b>	<b>\$255,678</b>	<b>(\$5,954)</b>	<b>-2.28%</b>
<b>% OF FUND 100 EXPENDITURES</b>		<b>3.36%</b>	<b>3.41%</b>	<b>3.21%</b>	<b>3.31%</b>	<b>3.18%</b>		

SUPPORT STAFF	SALARY	BENEFITS	PERCENT TOTAL SALARY AND BENEFITS	
SCHOOL REGISTRAR	\$49,742	\$42,722	85.89%	<b>\$92,464</b>
- 8 HOURS PER DAY (10% in food service)				
OFFICE CLERK - JH/HS	\$37,195	\$34,254	92.09%	<b>\$71,449</b>
- 8 HOURS PER DAY (25% in food service)				
OFFICE CLERK - ELEMENTARY	\$44,634	\$41,105	92.09%	<b>\$85,739</b>
- 8 HOURS PER DAY (10% in preschool)				
<b>TOTAL</b>	<b>\$131,571</b>	<b>\$118,081</b>	<b>89.75%</b>	<b>\$249,653</b>

**FUNCTION 510 DISTRICT ADMINISTRATION**

ACCT #	DESCRIPTION	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 REV. BUD.	FY 23 PROPOSED	CHANGE	% CHG
510-311	SUPERINTENDENT	\$135,010	\$145,367	\$182,765	\$124,900	\$127,300	\$2,400	1.92%
510-324	SUPPORT STAFF	\$55,070	\$46,850	\$49,444	\$64,821	\$62,118	(\$2,703)	-4.17%
510-350	BENEFITS	\$117,047	\$101,014	\$130,004	\$102,806	\$99,993	(\$2,813)	-2.74%
510-410	PROFESSIONAL	\$26,146	\$7,367	\$22,057	\$30,000	\$15,000	(\$15,000)	-50.00%
510-420	TRAVEL	\$19,904	\$15,347	\$15,000	\$25,000	\$20,000	(\$5,000)	-20.00%
510-440	OTHER PURCHASED SERVICES	\$1,075	\$50	\$1,000	\$1,500	\$1,500	\$0	0.00%
510-450	SUPPLIES	\$16,123	\$16,487	\$18,219	\$16,000	\$13,600	(\$2,400)	-15.00%
510-474	TECHNOLOGY SUPPLIES	\$0	\$0	\$0	\$1,000	\$850	(\$150)	-15.00%
510-510	EQUIPMENT	\$0	\$0	\$4,402	\$1,500	\$1,275	(\$225)	-15.00%
510-511	TECHNOLOGY EQUIPMENT	\$0	\$0	\$3,086	\$0	\$0	\$0	#DIV/0!
510-490	OTHER EXPENSE	\$8,388	\$9,195	\$7,320	\$10,000	\$10,000	\$0	0.00%
TOTALS FUNCTION 510		\$378,763	\$341,678	\$433,297	\$377,527	\$351,637	(\$25,890)	-6.86%
% OF FUND 100 EXPENDITURES		4.77%	4.60%	4.91%	4.78%	4.38%		
		SALARY	BENEFITS	PERCENT TOTAL SALARY AND BENEFITS				
SUPERINTENDENT		\$127,300	\$50,357	39.56%	\$177,657			
SUPPORT STAFF		SALARY	BENEFITS	PERCENT TOTAL SALARY AND BENEFITS				
ADMINISTRATIVE ASSISTANT		\$62,118	\$49,636	79.91%	\$111,755			

**FUNCTION 511 BOARD OF EDUCATION**

<b>ACCT #</b>	<b>DESCRIPTION</b>	<b>FY 19 ACTUAL</b>	<b>FY 20 ACTUAL</b>	<b>FY 21 ACTUAL</b>	<b>FY 22 REV. BUD.</b>	<b>FY 23 PROPOSED</b>	<b>CHANGE</b>	<b>% CHG</b>
511-410	PROFESSIONAL	\$7,513	\$3,340	\$3,315	\$10,000	\$10,000	\$0	0.00%
511-420	TRAVEL	\$9,397	\$5,565	\$0	\$15,000	\$15,000	\$0	0.00%
511-440	OTHER PURCHASED SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
511-450	SUPPLIES	\$783	\$855	\$720	\$2,000	\$1,700	(\$300)	-15.00%
511-474	TECHNOLOGY SUPPLIES	\$0	\$0	\$0	\$500	\$425	(\$75)	-15.00%
511-510	EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
511-490	OTHER EXPENSE	\$11,678	\$12,673	\$14,187	\$13,000	\$13,000	\$0	0.00%
<b>TOTALS FUNCTION 511</b>		<b>\$29,371</b>	<b>\$22,433</b>	<b>\$18,222</b>	<b>\$40,500</b>	<b>\$40,125</b>	<b>(\$375)</b>	<b>-0.93%</b>
<b>% OF FUND 100 EXPENDITURES</b>		<b>0.37%</b>	<b>0.30%</b>	<b>0.21%</b>	<b>0.51%</b>	<b>0.50%</b>		

**FUNCTION 550 DISTRICT ADMINISTRATION SUPPORT SERVICES**

ACCT #	DESCRIPTION	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 REV. BUD.	FY 23 PROPOSED	CHANGE	% CHG
550-314	COORDINATOR	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
550-321	COORDINATOR	\$69,831	\$73,250	\$78,924	\$80,981	\$80,000	(\$981)	-1.21%
550-324	SUPPORT STAFF	\$53,912	\$50,960	\$53,301	\$56,971	\$56,971	\$0	0.00%
550-350	BENEFITS	\$96,873	\$94,120	\$100,089	\$107,998	\$103,303	(\$4,695)	-4.35%
550-410	PROFESSIONAL	\$35,515	\$34,151	\$41,920	\$60,000	\$45,000	(\$15,000)	-25.00%
550-445	INSURANCE	\$14,593	\$28,484	\$37,055	\$54,000	\$57,780	\$3,780	7.00%
550-420	TRAVEL	\$2,848	\$2,583	\$0	\$0	\$2,500	\$2,500	#DIV/0!
550-440	OTHER PURCHASED SERVICES	\$2,629	\$1,144	\$475	\$1,000	\$1,000	\$0	0.00%
550-450	SUPPLIES	\$3,252	\$3,494	\$12,030	\$2,000	\$1,700	(\$300)	-15.00%
550-474	TECHNOLOGY SUPPLIES	\$0	\$1,515	\$0	\$2,000	\$1,700	(\$300)	-15.00%
550-510	EQUIPMENT	\$0	\$1,478	\$5,651	\$0	\$0	\$0	#DIV/0!
550-490	OTHER EXPENSE	\$6,683	\$6,797	\$6,831	\$10,000	\$10,000	\$0	0.00%

<b>TOTALS FUNCTION 550</b>	<b>\$286,136</b>	<b>\$297,975</b>	<b>\$336,276</b>	<b>\$374,950</b>	<b>\$359,955</b>	<b>(\$14,995)</b>	<b>-4.00%</b>
<b>% OF FUND 100 EXPENDITURES</b>	<b>3.60%</b>	<b>4.01%</b>	<b>3.81%</b>	<b>4.75%</b>	<b>4.48%</b>		

<b>SUPPORT STAFF</b>	<b>SALARY</b>	<b>BENEFITS</b>	<b>PERCENT TOTAL SALARY AND BENEFITS</b>	
BUSINESS MANAGER	\$80,000	\$55,296	69.12%	<b>\$135,296</b>
ACCOUNTS PAYABLE CLERK, 3/4 time	\$56,971	\$48,007	84.27%	<b>\$104,979</b>
<b>TOTAL</b>	<b>\$136,971</b>	<b>\$103,303</b>	<b>75.42%</b>	<b>\$240,275</b>



**FUNCTION 600 MAINTENANCE**

ACCT #	DESCRIPTION	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 REV. BUD.	FY 23 PROPOSED	CHANGE	% CHG
600-324	MAINTENANCE	\$97,863	\$76,314	\$66,821	\$88,105	\$79,065	(\$9,040)	-10.26%
600-325	CUSTODIANS	\$108,668	\$110,305	\$129,330	\$120,118	\$139,021	\$18,903	15.74%
600-350	BENEFITS	\$152,620	\$136,449	\$141,186	\$155,843	\$158,952	\$3,109	2.00%
600-445	INSURANCE	\$34,526	\$37,311	\$49,673	\$34,045	\$36,428	\$2,383	7.00%
600-410	PROFESSIONAL SERVICES	\$1,846	\$2,588	\$70	\$1,500	\$1,500	\$0	0.00%
600-420	TRAVEL	\$0	\$1,332	\$0	\$2,500	\$1,000	(\$1,500)	-60.00%
600-430	UTILITIES	\$43,244	\$35,028	\$34,380	\$48,000	\$48,000	\$0	0.00%
600-435	ENERGY	\$344,705	\$298,667	\$273,292	\$300,000	\$350,000	\$50,000	16.67%
600-433	INTERNET/TELEPHONE/FAX	\$274,690	\$297,114	\$48,606	\$97,000	\$52,000	(\$45,000)	-46.39%
600-434	POSTAGE	\$12,193	\$7,876	\$7,335	\$8,000	\$8,000	\$0	0.00%
600-440	OTHER PURCHASED SERVICES	\$16,501	\$22,223	\$19,600	\$15,000	\$15,000	\$0	0.00%
600-450	SUPPLIES	\$77,060	\$43,044	\$51,490	\$50,500	\$42,925	(\$7,575)	-15.00%
600-512	BUILDINGS	\$43,346	\$720	\$1,184	\$5,000	\$4,250	(\$750)	-15.00%
600-510	EQUIPMENT	\$8,961	\$2,232	\$1,655	\$13,000	\$2,000	-\$11,000	-84.62%

<b>TOTALS FUNCTION 600</b>	<b>\$1,216,223</b>	<b>\$1,071,204</b>	<b>\$824,622</b>	<b>\$938,611</b>	<b>\$938,142</b>	<b>(\$469)</b>	<b>-0.05%</b>
<b>% OF FUND 100 EXPENDITURES</b>	<b>15.32%</b>	<b>14.41%</b>	<b>9.35%</b>	<b>11.88%</b>	<b>11.68%</b>		

<b>MAINTENANCE</b>	<b>SALARY</b>	<b>BENEFITS</b>	<b>PERCENT TOTAL SALARY AND BENEFITS</b>
MAINTENANCE WORKER I (4hrs/week OT) -60%	\$44,635	\$32,112	71.95%
MAINTENANCE WORKER I (4hrs/week OT) -60%	\$34,430	\$28,883	83.89%

<b>TOTAL</b>	<b>\$79,065</b>	<b>\$60,995</b>	<b>77.15%</b>	<b>\$140,060</b>
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CUSTODIANS	SALARY	BENEFITS	PERCENT TOTAL SALARY AND BENEFITS	
CUSTODIAN (1.5 FTE) - 60%	\$54,040	\$35,089	64.93%	\$89,129
CUSTODIAN (1.5 FTE) - 60%	\$53,162	\$34,811	65.48%	\$87,974
CUSTODIAN - 60%	\$31,819	\$28,056	88.17%	\$59,876
TOTAL	\$139,021	\$97,957	70.46%	\$236,978

**FUNCTION 700 PUPIL ACTIVITIES**

ACCT #	DESCRIPTION	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 REV. BUD.	FY 23 PROPOSED	CHANGE	% CHG
700-314	COORDINATOR	\$9,681	\$9,663	\$10,453	\$10,031	\$18,531	\$8,500	84.74%
700-316	CERTIFIED STIPENDS	\$17,005	\$18,800	\$9,270	\$18,000	\$18,000	\$0	0.00%
700-324	NON-CERTIFIED STIPENDS	\$11,460	\$10,790	\$4,930	\$13,500	\$13,500	\$0	0.00%
700-350	BENEFITS	\$18,302	\$17,856	\$12,946	\$18,639	\$23,326	\$4,687	25.14%
700-410	PROFESSIONAL SERVICES	\$0	\$0	\$0	\$2,000	\$2,000	\$0	0.00%
700-420	TRAVEL	\$6,983	\$2,376	\$848	\$0	\$4,000	\$4,000	#DIV/0!
700-424	STUDENT TRAVEL	\$290,018	\$314,354	\$1,148	\$310,000	\$310,000	\$0	0.00%
700-450	SUPPLIES	\$15,762	\$5,650	\$6,348	\$15,000	\$12,750	(\$2,250)	-15.00%
700-510	EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
700-490	OTHER EXPENSE	\$4,450	\$4,035	\$3,993	\$3,000	\$3,000	\$0	0.00%
<b>TOTALS FUNCTION 700</b>		<b>\$373,661</b>	<b>\$383,523</b>	<b>\$49,936</b>	<b>\$390,170</b>	<b>\$405,107</b>	<b>\$14,937</b>	<b>3.83%</b>
<b>% OF FUND 100 EXPENDITURES</b>		<b>4.71%</b>	<b>5.16%</b>	<b>0.57%</b>	<b>4.94%</b>	<b>5.04%</b>		

FUNCTION 780 COMMUNITY SUPPORT

		FY 19	FY 20	FY 21	FY 22	FY 23	CHANGE	
		ACTUAL	ACTUAL	ACTUAL	REV. BUD.	PROPOSED		
780-350	BENEFITS (ON-BEHALF TRS/PERS)	\$24,045	\$32,794	\$36,279	\$0	\$0	\$0	#DIV/0!
780-420	TRAVEL (CHARTERS)	\$0	\$36,128	\$0	\$0	\$0	\$0	#DIV/0!
TOTALS FUNCTION 780		\$24,045	\$68,922	\$36,279	\$0	\$0	\$0	#DIV/0!
% OF FUND 100 EXPENDITURES		0.30%	0.93%	0.41%	0.00%	0.00%		

FUNCTION 900 NON-PROGRAMMED CHARGES

		FY 19	FY 20	FY 21	FY 22	FY 23	CHANGE	% CHG
		ACTUAL	ACTUAL	ACTUAL	REV. BUD.	PROPOSED		
	TRANSFER TO CAPITAL FUNDS	\$0	\$0	\$887,661	\$0	\$0	\$0	#DIV/0!
	TRANSFER TO COMMUNITY ENGAGEMENT F	\$10,000	\$10,000	\$0	\$0	\$0	\$0	#DIV/0!
	TRANS. TO MISC. MINI GRANTS	\$1,898	\$0	\$0	\$0	\$0	\$0	#DIV/0!
TOTALS FUNCTION 900		\$11,898	\$10,000	\$887,661	\$0	\$0	\$0	#DIV/0!
		0.15%	0.13%	10.07%	0.00%	0.00%		

		FY 19	FY 20	FY 21	FY 22	FY 23	CHANGE	% CHG
		ACTUAL	ACTUAL	ACTUAL	REV. BUD.	PROPOSED		
TOTAL EXPENDITURES FUND 100		\$7,939,585	\$7,434,705	\$8,817,801	\$7,898,147	\$8,034,370	\$136,223	1.72%

**FUND 100 REVENUES**

		\$19,985	\$20,218	\$20,670	\$21,985	\$22,621		
		<b>421</b>	<b>412.25</b>	<b>386.9</b>	<b>354.5</b>	<b>345</b>		
		<b>FY 19</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY 23</b>		
<b>ACCT #</b>	<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>REV. BUD.</b>	<b>PROPOSED</b>	<b>CHANGE</b>	<b>% CHG</b>
011	CITY APPROPRIATION	\$3,079,911	\$3,223,265	\$3,237,476	\$3,666,376	\$3,994,910	\$328,534	8.96%
046	RENTAL INCOME	\$10,350	\$10,350	\$10,350	\$10,350	\$10,350	\$0	0.00%
025	INTEREST INCOME	\$5,151	\$4,835	\$542	\$5,000	\$5,000	\$0	0.00%
047	E-RATE REVENUE	\$198,075	\$157,299	\$255,960	\$255,960	\$255,960	\$0	0.00%
040	OTHER LOCAL REVENUE	\$26,131	\$2,543	\$17,124	\$20,000	\$20,000	\$0	0.00%
050	BROADBAND ASSISTANCE GRANT	\$50,830	\$166,957	\$148,557	\$0	\$0	\$0	#DIV/0!
051	FOUNDATION PROGRAM	\$4,488,929	\$4,140,173	\$3,716,382	\$3,809,641	\$3,477,686	(\$331,955)	-8.71%
056	TRS/PERS ON-BEHALF	\$516,202	\$571,750	\$582,761	\$0	\$0	\$0	#DIV/0!
043	STUDENT SPORTS FEES	\$4,750	\$4,600	\$0	\$0	\$5,000	\$5,000	#DIV/0!
044	LAB, SHOP, TEXTBOOK FEES	\$2,840	\$3,245	\$330	\$0	\$5,000	\$5,000	#DIV/0!
045	GATE RECEIPTS	\$0	\$886	\$0	\$0	\$3,500	\$3,500	#DIV/0!
048	CHARTER REVENUE	\$0	\$17,998	\$0	\$0	\$0	\$0	#DIV/0!
097	DIVIDEND RAFFLE FUND	\$0	\$1,890	\$1,749	\$1,500	\$1,700	\$200	13.33%
110	IMPACT AID	\$30,418	\$29,099	\$26,173	\$25,000	\$25,000	\$0	0.00%
<b>TOTALS REVENUES FUND 100</b>		<b>\$8,413,587</b>	<b>\$8,334,889</b>	<b>\$7,997,404</b>	<b>\$7,793,827</b>	<b>\$7,804,106</b>	<b>\$10,279</b>	<b>0.13%</b>
		<b>\$474,002</b>	<b>\$900,183</b>	<b>(\$820,397)</b>	<b>(\$104,322)</b>	<b>(\$230,264)</b>		
		67.52%	67.64%	75.01%	69.82%	70.74%		

## FUND 215 COMMUNITY SCHOOLS

### BEGINNING FUND BALANCE:

**\$161,826      \$38,994      \$86,179      \$131,141      \$42,885**

ACCT #	DESCRIPTION	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 REV. BUD.	FY 23 PROPOSED	CHANGE	% CHG
780-314	COMMUNITY SCHOOL COORDINATOR	\$31,947	\$32,326	\$34,729	\$53,578	\$47,484	(\$6,094)	-11.37%
780-324	MAINTENANCE STAFF	\$66,648	\$49,959	\$41,477	\$58,736	\$52,710	(\$6,026)	-10.26%
780-325	CUSTODIANS	\$88,622	\$90,536	\$111,448	\$80,079	\$92,681	\$12,602	15.74%
780-326	COMMUNITY SCHOOL EMPLOYEE	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
780-350	BENEFITS	\$111,555	\$104,140	\$89,833	\$108,342	\$128,858	\$20,516	18.94%
780-410	PROFESSIONAL SERVICES	\$0	\$1,725	\$0	\$1,000	\$0	(\$1,000)	-100.00%
780-430	UTILITIES	\$28,757	\$23,351	\$22,964	\$32,000	\$32,000	\$0	0.00%
780-435	ENERGY	\$229,959	\$199,110	\$182,215	\$200,000	\$233,333	\$33,333	16.67%
780-440	OTHER PURCHASED SERVICES	\$12,100	\$14,815	\$13,067	\$10,000	\$10,000	\$0	0.00%
780-445	INSURANCE BOND AND PREMIUMS	\$32,746	\$41,066	\$54,659	\$55,000	\$62,805	\$7,805	14.19%
780-450	SUPPLIES	\$46,573	\$23,070	\$29,040	\$33,667	\$28,617	(\$5,050)	-15.00%
780-510	EQUIPMENT	\$27,866	\$928	\$1,559	\$8,667	\$1,333	(\$7,334)	-84.62%
780-512	BUILDINGS	\$5,974	\$480	\$845	\$40,000	\$2,833	(\$37,167)	-92.92%
<b>TOTAL EXPENDITURES FUND 215</b>		<b>\$682,746</b>	<b>\$581,506</b>	<b>\$581,836</b>	<b>\$681,069</b>	<b>\$692,655</b>	<b>\$11,586</b>	<b>1.70%</b>

## FUND 215 COMMUNITY SCHOOLS REVENUES

ACCT #	DESCRIPTION	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 REV. BUD.	FY 23 PROPOSED	CHANGE	% CHG
11	CITY APPROPRIATION	\$559,914	\$628,691	\$626,798	\$592,813	\$650,000	\$57,187	9.65%
549	TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
40	OTHER LOCAL REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
<b>TOTAL REVENUES FUND 215</b>		<b>\$559,914</b>	<b>\$628,691</b>	<b>\$626,798</b>	<b>\$592,813</b>	<b>\$650,000</b>	<b>\$57,187</b>	<b>9.65%</b>
<b>ENDING FUND BALANCE:</b>		<b>\$38,994</b>	<b>\$86,179</b>	<b>\$131,141</b>	<b>\$42,885</b>	<b>\$230</b>		



## FUND 255 FOOD SERVICE EXPENDITURES

### BEGINNING FUND BALANCE:

ACCT #	DESCRIPTION	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 REV. BUD.	FY 23 PROPOSED	CHANGE	% CHG
790-323	AIDES	\$12,709	\$10,680	\$11,009	\$16,098	\$16,098	\$0	0.00%
790-324	SUPPORT STAFF	\$131,381	\$127,676	\$137,157	\$151,334	\$151,334	\$0	0.00%
790-329	SUBSTITUTES	\$7,479	\$8,052	\$0	\$6,749	\$6,749	\$0	0.01%
790-350	BENEFITS	\$140,108	\$130,300	\$109,314	\$166,272	\$173,548	\$7,276	4.38%
790-410	PROFESSIONAL SERVICES	\$0	\$0	\$0	\$500	\$500	\$0	0.00%
790-420	TRAVEL	\$2,410	\$1,695	\$0	\$0	\$0	\$0	#DIV/0!
790-459	FOOD	\$123,678	\$127,865	\$134,206	\$136,500	\$136,500	\$0	0.00%
790-469	NON-FOOD	\$10,392	\$17,723	\$12,598	\$12,000	\$12,000	\$0	0.00%
790-510	EQUIPMENT	\$13,006	\$0	\$0	\$0	\$0	\$0	#DIV/0!
790-550	TRANS. FROM COMM. ENGAGEMENT	(\$1,392)	\$0	\$0	\$0	\$0	\$0	#DIV/0!
<b>TOTAL EXPENDITURES FUND 255</b>		<b>\$439,772</b>	<b>\$423,991</b>	<b>\$404,284</b>	<b>\$489,453</b>	<b>\$496,730</b>	<b>\$7,277</b>	<b>1.49%</b>

## FUND 255 FOOD SERVICE REVENUES

ACCT #	DESCRIPTION	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 REV. BUD.	FY 23 PROPOSED	CHANGE	% CHG
011	CITY APPROPRIATION	\$285,000	\$289,000	\$290,000	\$250,000	\$170,000	(\$80,000)	-32.00%
099	AK NUTRITIONAL FOODS GRANT	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
161	TYPE A MEAL REIMBURSEMENT	\$94,545	\$81,803	\$220,255	\$230,000	\$85,000.00	(\$145,000)	-63.04%
21	STUDENT MEAL SALES	\$85,779	\$73,586	\$24,087	\$5,000	\$70,000.00	\$65,000	1300.00%
22	ADULT LUNCH SALES	\$7,770	\$6,798	\$4,303	\$5,000	\$5,000.00	\$0	0.00%
162	USDA COMMODITIES	\$14,617	\$9,422	\$17,216	\$16,000	\$16,000	\$0	0.00%
<b>TOTAL REVENUES FUND 255</b>		<b>\$487,711</b>	<b>\$460,610</b>	<b>\$555,861</b>	<b>\$506,000</b>	<b>\$346,000</b>	<b>(\$160,000)</b>	<b>-31.62%</b>
<b>ENDING FUND BALANCE:</b>		<b>(\$50,237)</b>	<b>(\$13,618)</b>	<b>\$137,959</b>	<b>\$154,506</b>	<b>\$3,776</b>		



## FUND 378 PRESCHOOL EXPENDITURES

### BEGINNING FUND BALANCE:

ACCT #	DESCRIPTION	\$1,726 FY 19 ACTUAL	\$36,141 FY 20 ACTUAL	\$54,221 FY 21 ACTUAL	\$45,444 FY 22 REV. BUD.	\$21,578 FY 23 PROPOSED	CHANGE	% CHG
780-314	PRINCIPAL	\$0	\$0	\$0	\$0	\$9,200	\$9,200	#DIV/0!
780-315	TEACHERS	\$89,007	\$94,724	\$95,449	\$103,709	\$96,949	(\$6,760)	-6.52%
780-323	AIDES	\$25,903	\$29,800	\$30,602	\$36,598	\$36,598	\$0	0.00%
780-325	CUSTODIANS	\$1,500	\$1,500	\$1,500	\$8,000	\$8,000	\$0	0.00%
780-324	OFFICE CLERK	\$96	\$1,429	\$5,015	\$4,959	\$4,959	\$0	0.00%
780-329	SUBSTITUTES	\$4,904	\$457	\$1,699	\$3,150	\$2,400	(\$750)	-23.81%
780-350	BENEFITS	\$69,332	\$69,054	\$59,810	\$90,450	\$98,813	\$8,363	9.25%
780-420	TRAVEL	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
780-410	SCHOLARSHIP FUND	\$7,500	\$5,086	\$2,562	\$7,500	\$7,500	\$0	0.00%
780-430	UTILITIES	\$5,000	\$5,000	\$0	\$1,400	\$1,400	\$0	0.00%
780-435	ENERGY	\$0	\$0	\$5,000	\$8,600	\$8,600	\$0	0.00%
780-450	SUPPLIES	\$2,488	\$2,749	\$3,007	\$3,500	\$2,975	(\$525)	-15.00%
780-510	EQUIPMENT	\$0	\$0	\$7,146	\$0	\$0	\$0	#DIV/0!
<b>TOTAL EXPENDITURES FUND 378</b>		<b>\$205,730</b>	<b>\$209,800</b>	<b>\$211,790</b>	<b>\$267,866</b>	<b>\$268,195</b>	<b>\$329</b>	<b>0.16%</b>

## FUND 378 PRESCHOOL REVENUES

ACCT #	DESCRIPTION	FY 19 ACTUAL	FY 20 ACTUAL	FY 21 ACTUAL	FY 22 REV. BUD.	FY 23 PROPOSED	CHANGE	% CHG
011	CITY APPROPRIATION	\$190,000	\$191,000	\$190,000	\$190,000	\$190,000	\$0	0.00%
049	OTHER LOCAL REVENUE	\$50,145	\$36,880	\$13,013	\$54,000	\$54,000	\$0	0.00%
<b>TOTAL REVENUES FUND 378</b>		<b>\$240,145</b>	<b>\$227,880</b>	<b>\$203,013</b>	<b>\$244,000</b>	<b>\$244,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>ENDING FUND BALANCE:</b>		<b>\$36,141</b>	<b>\$54,221</b>	<b>\$45,444</b>	<b>\$21,578</b>	<b>(\$2,616)</b>		

### FY23 ASSUMPTIONS:

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

## FY 23 REQUEST FOR CITY APPROPRIATION ENROLLMENT OF 345

FY 21	FY 22	FY 23	INC/DEC FROM FY 22	PERCENT INC/DEC
<b>\$3,237,476</b>	<b>\$3,666,376</b>	<b>\$3,994,910</b>	\$328,534	8.96% <b>GENERAL FUND</b>
<b>\$626,798</b>	<b>\$592,813</b>	<b>\$650,000</b>	\$57,187	9.65% <b>COMMUNITY SCHOOLS</b>
<b>\$190,000</b>	<b>\$190,000</b>	<b>\$190,000</b>	\$0	0.00% <b>PRESCHOOL</b>
<b>\$290,000</b>	<b>\$250,000</b>	<b>\$170,000</b>	(\$80,000)	-32.00% <b>FOOD SERVICES</b>
<b>\$4,344,274</b>	<b>\$4,699,189</b>	<b>\$5,004,910</b>	\$305,721	6.51% <b>SUBTOTAL</b>

UNALASKA  
*City School District*



**FY23 BUDGET PRESENTATION**  
**APRIL 12, 2022**  
**CITY COUNCIL MEETING**

# **FY 23 BUDGET COMMITTEE**

Kate Arduser

Katie Bagley

Robert Cummings

Laura Jarvis

Darlene Jeppesen

Daneen Looby

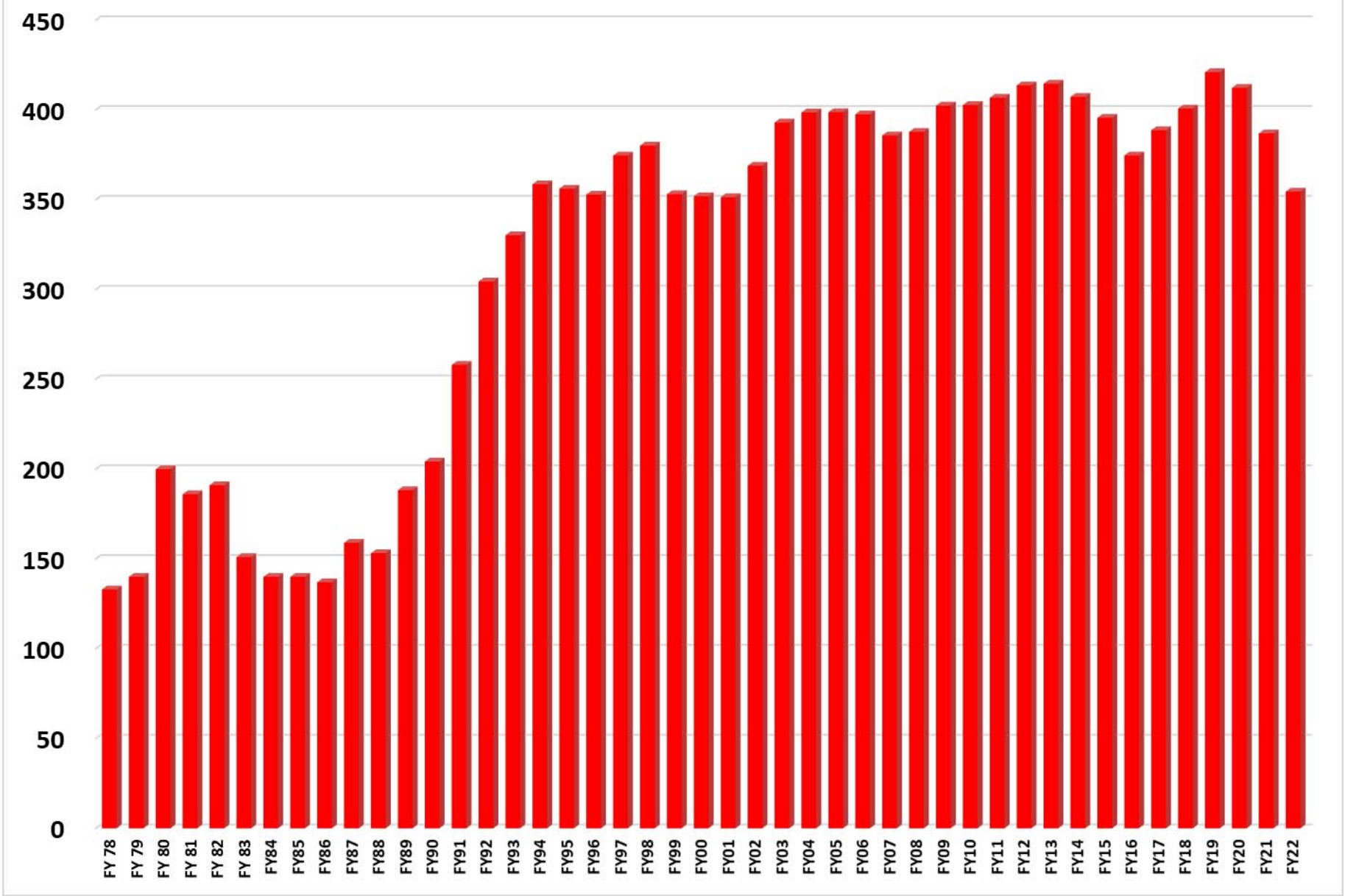
Natahlie Namasivayam

Stephen Nguyen

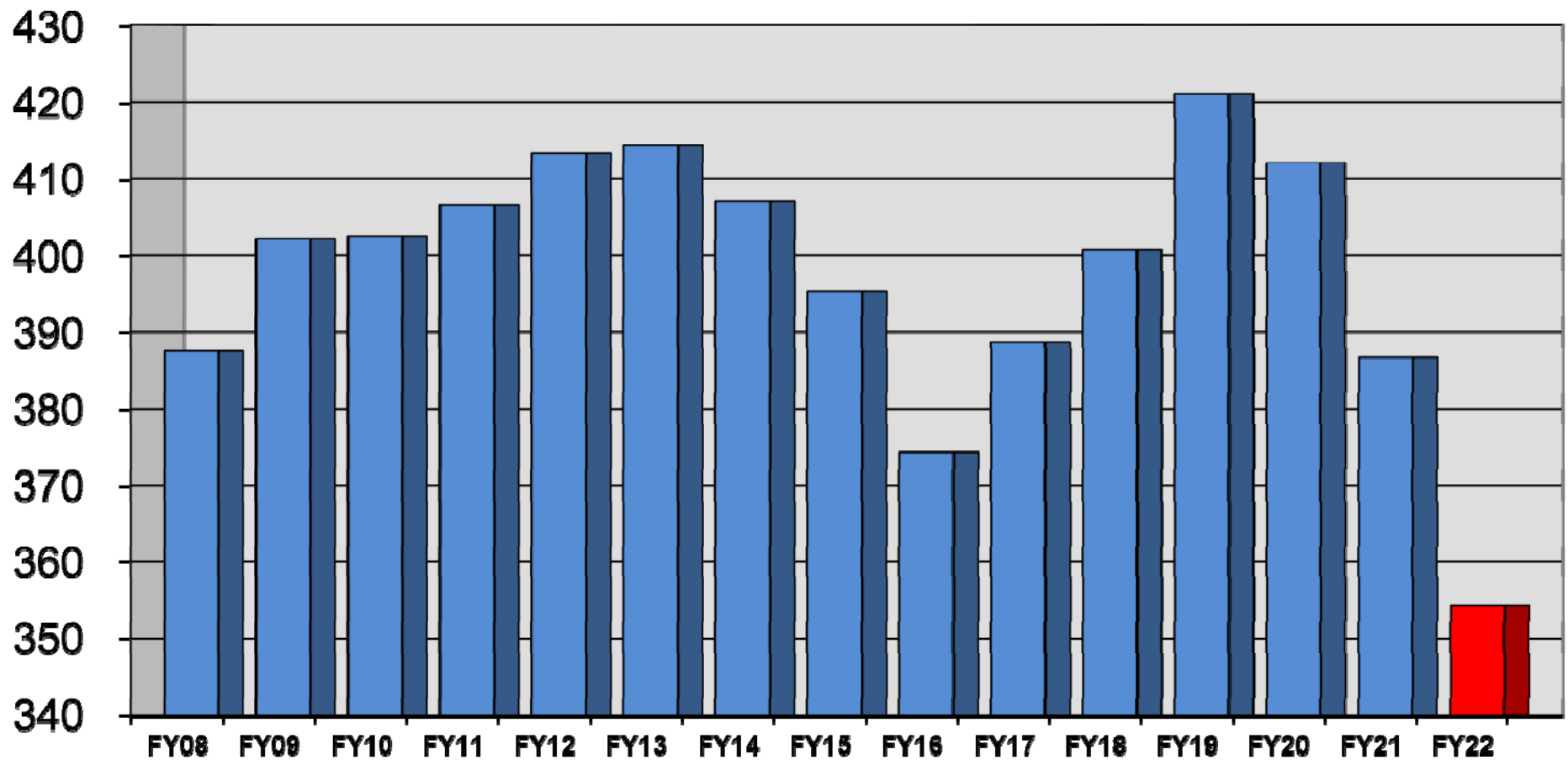
Bong Tungul

Jennifer VanDeventer

UCSD ENROLLMENT FY 78 - FY 22

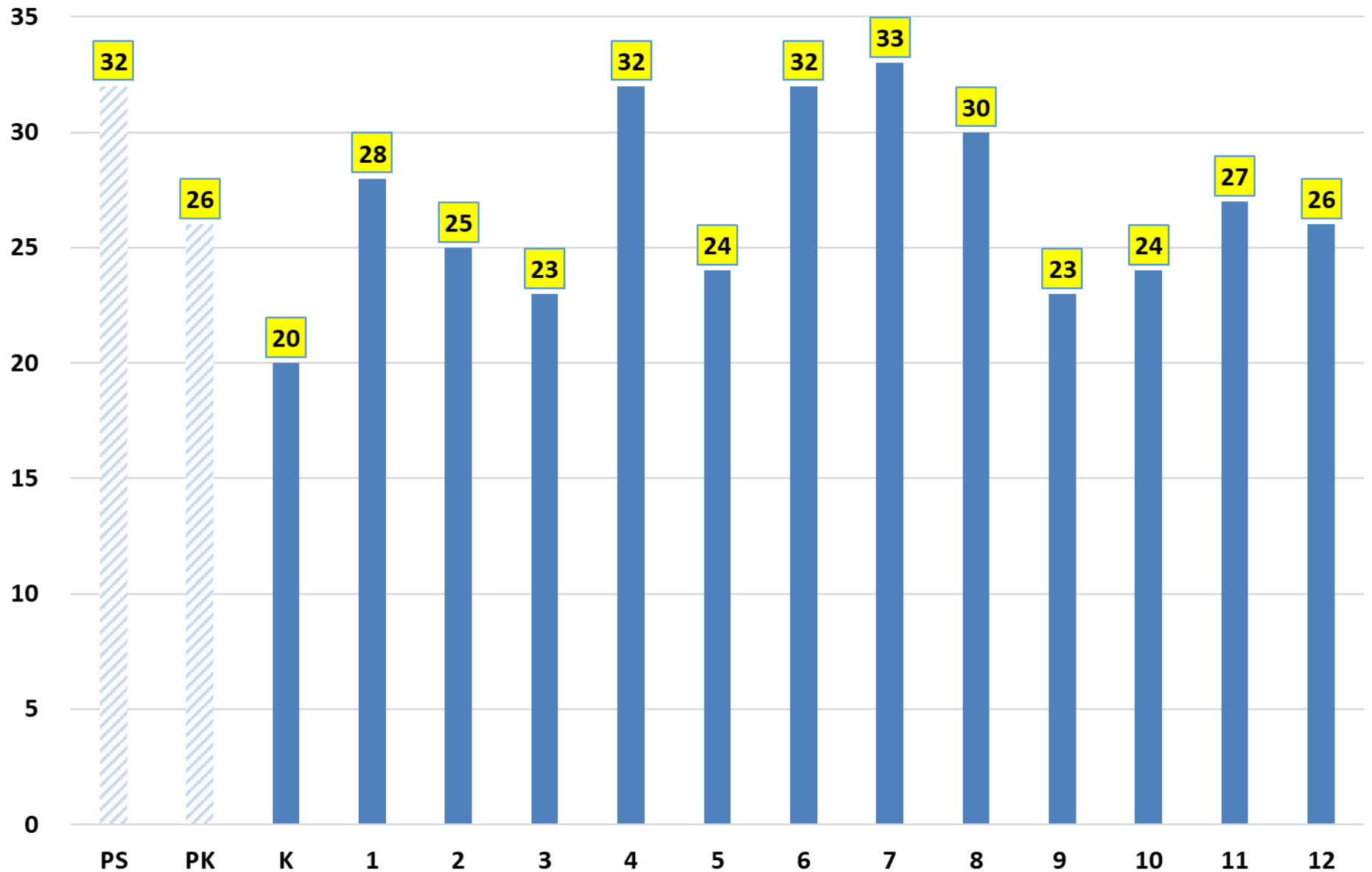


# UCSD ENROLLMENT FY 08 - FY 22

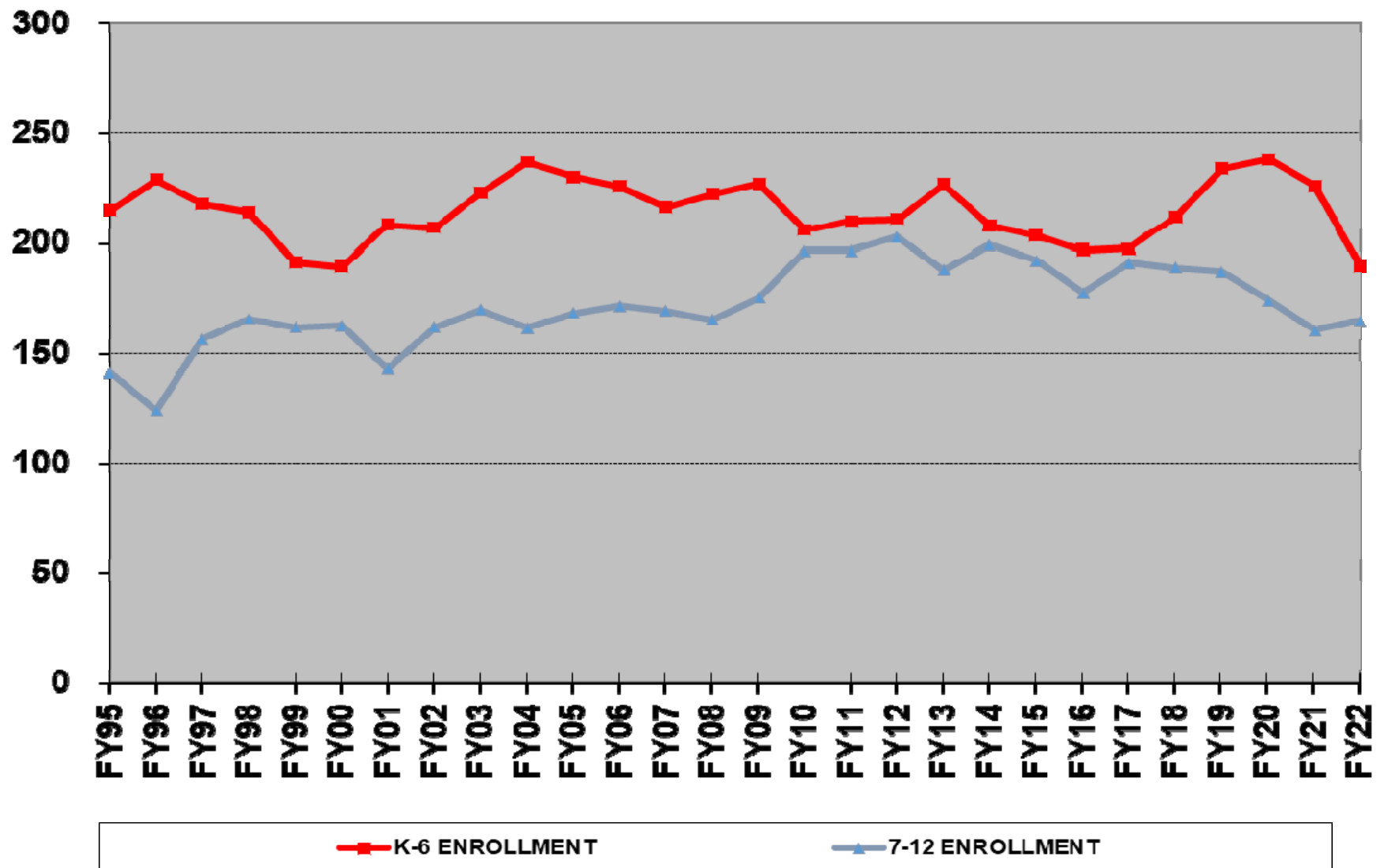




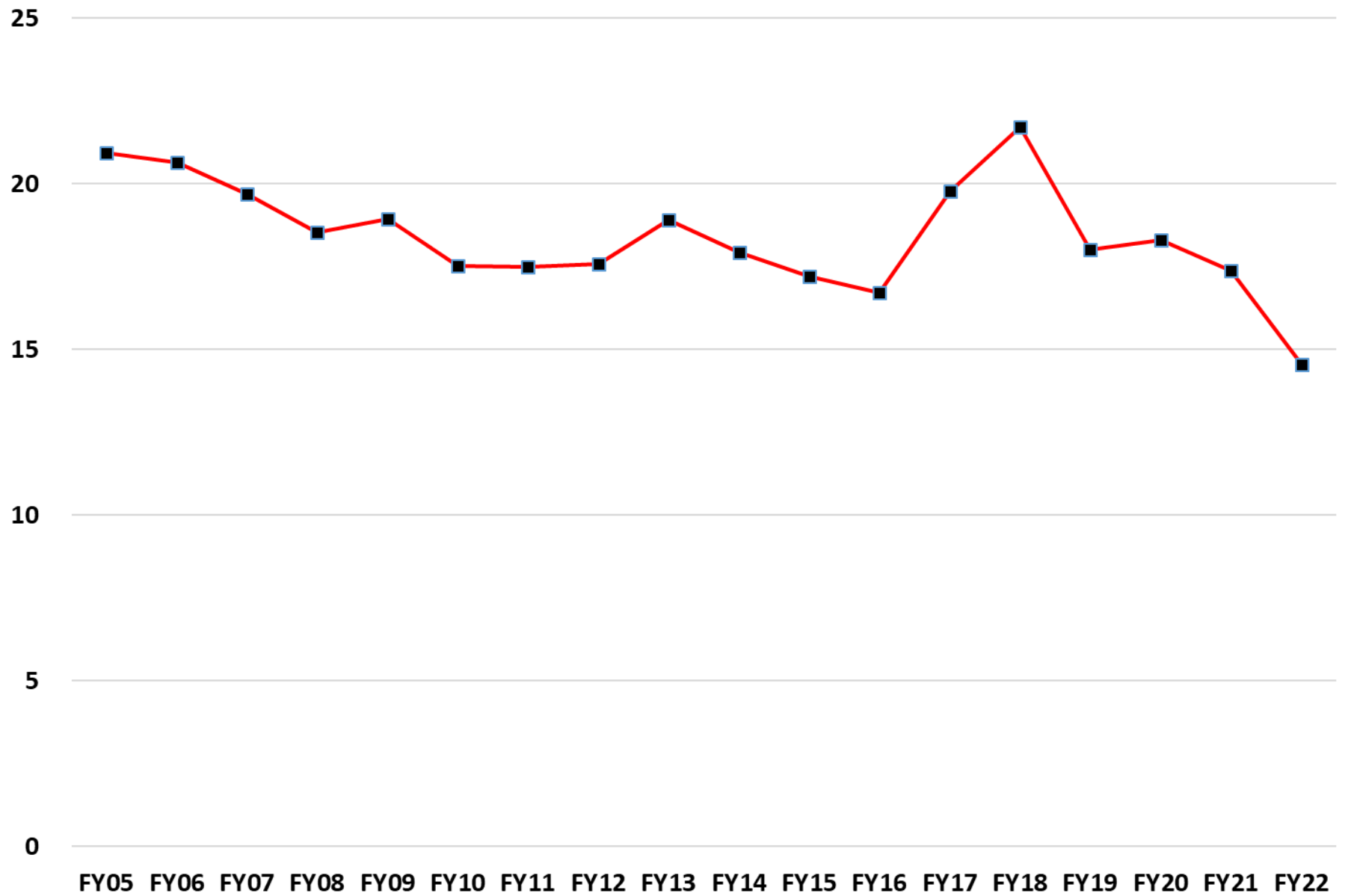
**UCSD FY 22 ENROLLMENT BY GRADE**  
**JANUARY 21, 2022**  
**347 STUDENTS (K-12)**



# UNALASKA CITY SCHOOL DISTRICT ENROLLMENT K-6 vs 7-12



## STUDENT/TEACHER RATIO HISTORY K-6



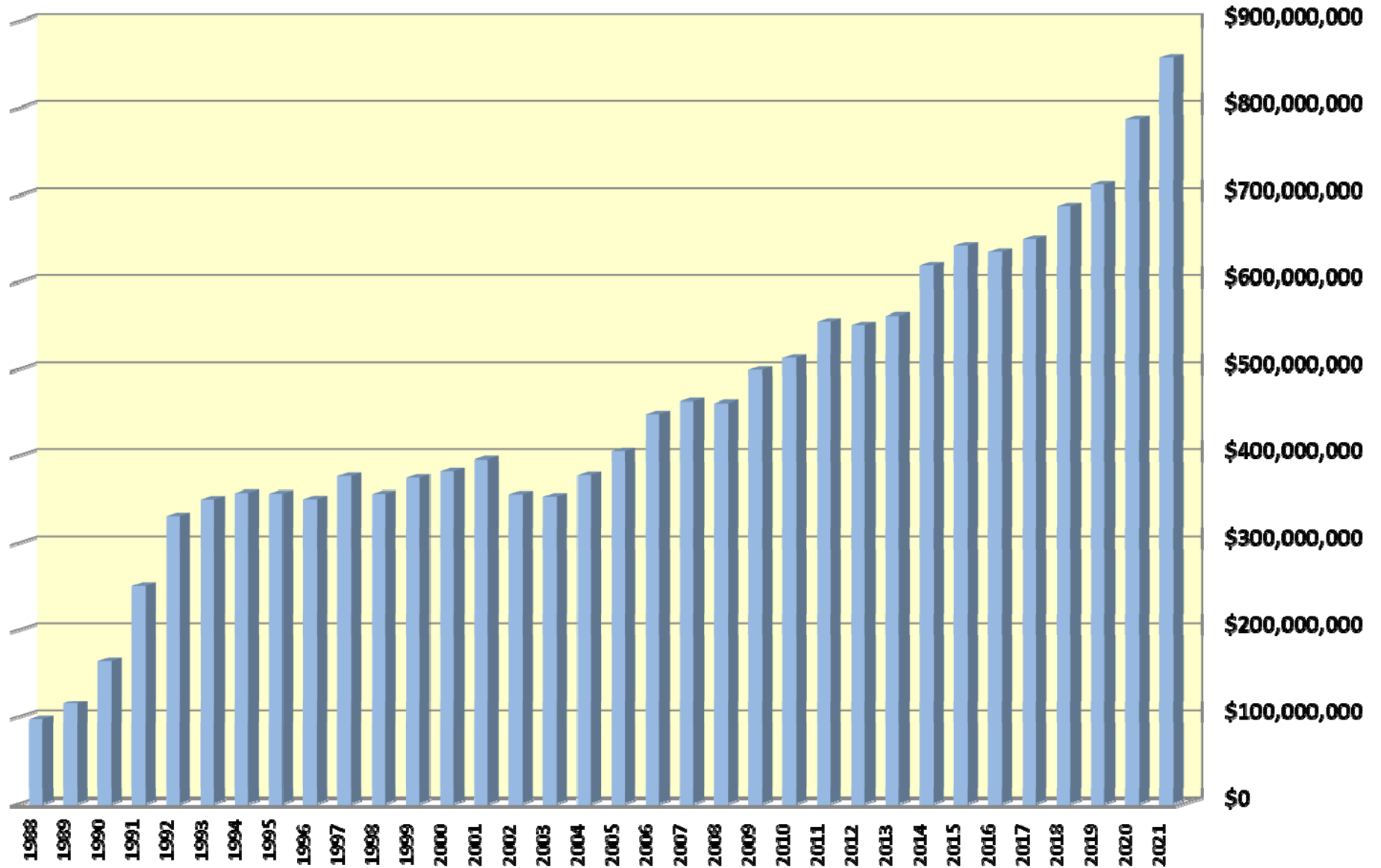
# FY23 PROJECTED STATE FUNDING

ENROLLMENT:	345
ADM:	484.8
ADJ. ADM (HH)	507.43
COST FACTOR:	731.21
SPECIAL NEEDS:	877.45
VOC ED FACTOR:	890.61
INTENSIVE:	78
BASIC NEED:	\$5,743,857
REQUIRED LOCAL:	(\$2,276,669) – 2.65 mils
IMPACT AID:	(\$5,000) << <i>subject to updates through the end of February</i>
STATE AID:	\$3,462,188
QUALITY SCHOOLS:	<u>\$15,498</u>
<b>TOTAL:</b>	<b>\$3,477,686</b>

# FY23 LOCAL FUNDING CALCULATION (4.65 MILLS)

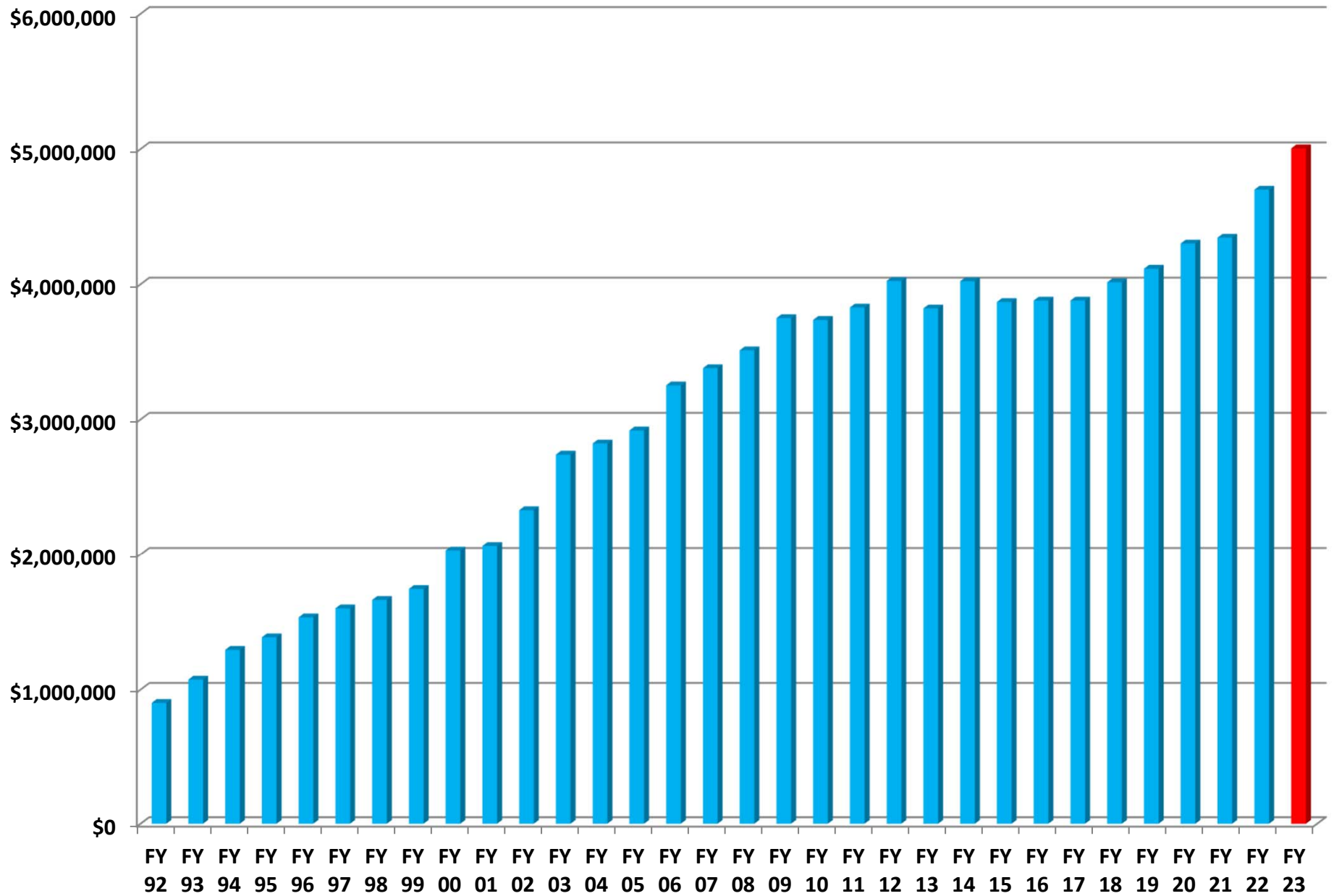
REQUIRED LOCAL (2.65 MILLS):	\$2,276,669
<u>.002 MILS TRUE &amp; FULL VALUE:</u>	<u>\$1,718,241</u>
TOTAL AMOUNT:	\$3,994,910

## CITY OF UNALASKA ASSESSED VALUATION

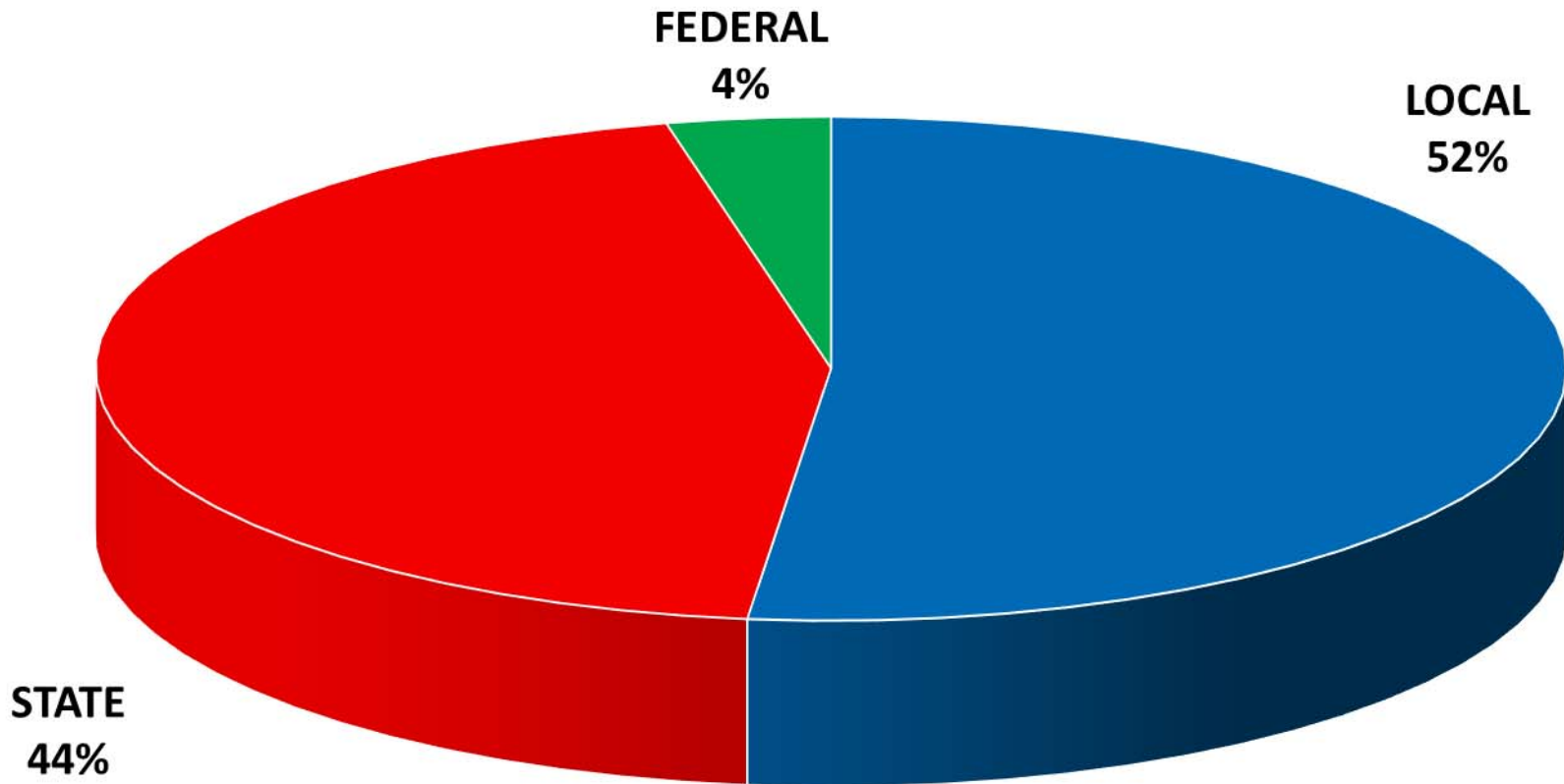




# TOTAL CITY APPROPRIATIONS FY 92 - FY 23



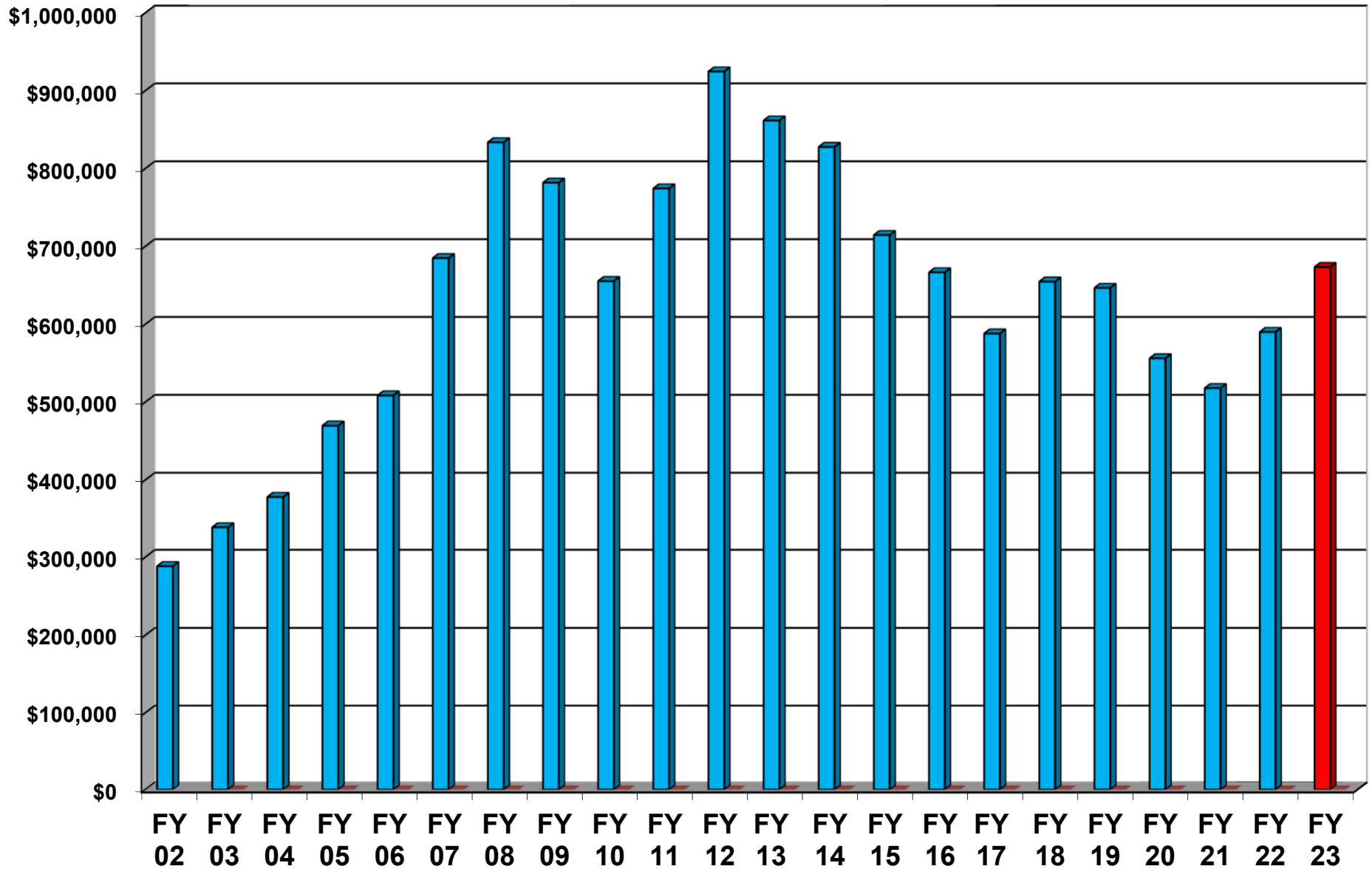
# UCSD FY 23 PROJECTED REVENUES



# **ASSUMPTIONS FOR FY23**

1. BASIC STUDENT ALLOCATION WILL REMAIN AT \$5,930, SAME AS FY22.
2. 345 ENROLLMENT, 9.5 LESS THAN THE OFFICIAL ENROLLMENT FOR FY22
3. WILL HAVE STATUS QUO HEALTH INSURANCE \$2,498/MONTH/EMPLOYEE OR \$29,976/EMPLOYEE/YEAR

# UCSD UTILITY EXPENDITURES



## UCSD FY 23 BUDGET 345 ENROLLMENT

	FY 21 ACTUAL	FY 22 R. BUDGET	FY 23 PROJECTED	CHANGE FY22 TO FY23	% CHANGE
SALARIES	\$3,617,023	\$3,594,068	\$3,769,601	\$175,533	4.88%
BENEFITS	\$2,414,553	\$2,002,034	\$2,305,936	\$303,902	15.18%
PROFESSIONAL SERVICES	\$1,131,453	\$1,812,045	\$1,553,208	(\$258,837)	-14.28%
SUPPLIES	\$528,841	\$336,000	\$285,600	(\$50,400)	-15.00%
EQUIPMENT	\$204,245	\$114,500	\$80,525	(\$33,975)	-29.67%
OTHER	\$34,025	\$39,500	\$39,500	\$0	0.00%
NON-PROGRAMMED CHARGES	\$887,661	\$0	\$0	\$0	#DIV/0!
<b>TOTAL EXPENDITURES</b>	<b>\$8,817,801</b>	<b>\$7,898,147</b>	<b>\$8,034,370</b>	<b>\$136,223</b>	<b>1.72%</b>
<b>TOTAL REVENUES</b>	<b>\$7,997,404</b>	<b>\$7,793,827</b>	<b>\$7,804,106</b>	<b>\$10,279</b>	<b>0.13%</b>
<b>DEFICIT/FUND BALANCE</b>	<b>(\$820,397)</b>	<b>(\$104,320)</b>	<b>(\$230,264)</b>		
<b>FY21 FUND BALANCE:</b>	<b>\$909,243</b>	<b>\$804,923</b>	<b>\$574,659</b>		

**SALARIES**

	FY 21	FY 22	FY 23	CHANGE	
	ACTUAL	R. BUDGET	PROJECTED	FY21 TO FY22	% CHANGE
TEACHERS	\$2,366,103	\$2,207,946	\$2,320,424	\$112,478	5.09%
AIDES	\$308,593	\$392,307	\$465,635	\$73,328	18.69%
SUBSTITUTES	\$50,041	\$86,689	\$79,034	(\$7,655)	-8.83%
OFFICE STAFF	\$334,917	\$342,561	\$330,661	(\$11,900)	-3.47%
ADMINISTRATION	\$361,218	\$356,342	\$355,761	(\$581)	-0.16%
MAINTENANCE	\$196,151	\$208,223	\$218,086	\$9,863	4.74%
<b>TOTAL</b>	<b>\$3,617,023</b>	<b>\$3,594,068</b>	<b>\$3,769,601</b>	<b>\$175,533</b>	<b>4.88%</b>

**PROFESSIONAL SERVICES**

	FY 21	FY 22	FY 23	CHANGE	
	ACTUAL	R. BUDGET	PROJECTED	FY21 TO FY22	% CHANGE
TRAVEL	\$34,246	\$573,500	\$573,500	\$0	0.00%
UTILITIES	\$307,672	\$348,000	\$398,000	\$50,000	12.00%
INSURANCE	\$86,728	\$88,045	\$94,208	\$6,163	7.00%
PROFESSIONAL SERVICES	\$213,293	\$248,500	\$148,500	(\$100,000)	-40.24%
PHONE, INTERNET, POSTAGE	\$489,514	\$554,000	\$339,000	(\$215,000)	-38.81%
<b>TOTAL</b>	<b>\$1,131,453</b>	<b>\$1,812,045</b>	<b>\$1,553,208</b>	<b>(\$258,837)</b>	<b>-14.28%</b>



## FY 23 REQUEST FOR CITY APPROPRIATION ENROLLMENT OF 345

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<b>\$3,237,476</b>	<b>\$3,666,376</b>	<b>\$3,994,910</b>	\$328,534	8.96% <b>GENERAL FUND</b>
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<b>\$4,344,274</b>	<b>\$4,699,189</b>	<b>\$5,004,910</b>	\$305,721	6.51% <b>SUBTOTAL</b>

# **BUDGET COMMITTEE TAKEAWAY**

- PROVIDE SUPPORT TO ADDRESS LEARNING LOSSES DUE TO COVID.
- INCREASE PROGRAMS FOR HIGH SCHOOL STUDENTS. INCLUDING COLLEGE PREP CLASS.
- KEEP CLASS SIZES SMALL, PROVIDES A HIGHER QUALITY OF EDUCATION, ALLOWS STUDENTS TO RECEIVE MORE ONE ON ONE TIME WITH THE TEACHER.
- CONSIDER INCREASING TUITION FOR PRESCHOOL.
- STUDENTS MISS THE PERFORMING ARTS AND DON'T HAVE AN AVENUE FOR EXPRESSION.

# **BUDGET COMMITTEE TAKEAWAY**

- THE STUDENTS VALUE SCHOOL ACTIVITIES (CLUBS/SPORTS) BECAUSE THEY HELP THEM COPE WITH EVERYTHING GOING ON.
- MORE SUPPLIES FOR SHOP CLASSES. UNALASKA IS A WORKING TOWN AND THESE CLASSES ARE IMPORTANT, PROVIDING STUDENTS A FOUNDATION IN INDUSTRIAL ACTIVITIES. THE STUDENTS LEARN VALUABLE LIFE LESSONS AND SAFETY. ONE STUDENT EXPRESSED THEIR APPRECIATION FOR LEARNING HOW TO CHANGE THE OIL IN THEIR VEHICLE SO THEY DIDN'T HAVE TO PAY SOMEONE LOCALLY \$100.
- THE QUALITY OF OUR TOWN HAS DECREASED AFTER AIRLINE CHANGES AND THE COST OF LIVING CONTINUES TO INCREASE. THE SCHOOL IS THE HEART OF OUR COMMUNITY AND ONE OF THE FEW REMAINING RECRUITING TOOLS TO ENCOURAGE FAMILIES TO MOVE OR STAY IN UNALASKA.



# HEART OF OUR COMMUNITY

