

AASB WINTER BOARDSMANSHIP ACADEMY

December 11, 2015

The Basics of the Budget Process

Presenter: Holly Holman, Business Manager
Unalaska City School District





Budget Calendar

Fiscal Year 16 (7/1/15 – 6/30/16)

- Project Enrollment for FY 16 to State DEED by 11/7/2014
- School Board forms Budget Committee October – December 2014
- Budget Committee meets January – February 2015
- Teacher Contracts for FY 16 Issued (February 2015)
- School Board Meeting – Presentation of Budget early March 2015
- School Board Adopts Budget late March 2015
- Present to City Council April 2015
- City Council Budget Resolution April 2015

Budget Calendar (continued)

- City Council Votes on Budget Ordinance June 2015
- FY 16 Begins 7/01/2015
- 20 Day Student Count Period (9/28/15 to 10/23/15)
- Actual Enrollment for FY 16 to State DEED by 11/6/2015
- State Revenue Calculated & Confirmed With DEED Nov 2015
- School Board Revises Budget November 2015 and May 2016
- FY 16 Ends 6/30/2016
- FY 16 Audit accepted by School Board October 2016

Name of Committee: **BUDGET COMMITTEE**

Charge of Committee: The Budget Committee has been established to gain community expertise and to provide community input into the process of establishing budgetary recommendations for the upcoming fiscal year. The group will make estimates regarding student enrollment (which drives the budget process) and then make recommendations for expenditures accordingly. In addition, the committee will establish a prioritized cut list in the event there is a revenue shortfall.

Members of Committee:

Two Board Representatives
Council Representative
Council Alternate
High School Teacher
Elementary Teacher
Classified Employee Representative
Business/Community Representative
Parent Representative
Two student representatives
Business Manager (ex-officio)
Superintendent (ex-officio)
Principals (ex-officio)

Period of Time Committee Serves: January 1 through December 31

Time Lines for Reporting: March to the Board of Education with presentations to the City on dates following as required

To Whom the Committee Reports: Board of Education

FY 16 BUDGET COMMITTEE

**LIAM ANDERSEN
FERNANDO BARRERA
JEFF DICKRELL
JESSICA EARNSHAW
ZOYA JOHNSON
FRANK KELTY
CELESTE KUKAHIKO
YUDELKA LECLERE
COLE MCCRACKEN
D. TYRELL MCGIRT
SHARON O'MALLEY
LYNETTE PHAM
JAILA PILI
DENISE RANKIN
JONI SCOTT
CHERRY TAN
PATRICK TRINIDAD
KARIE WILSON**

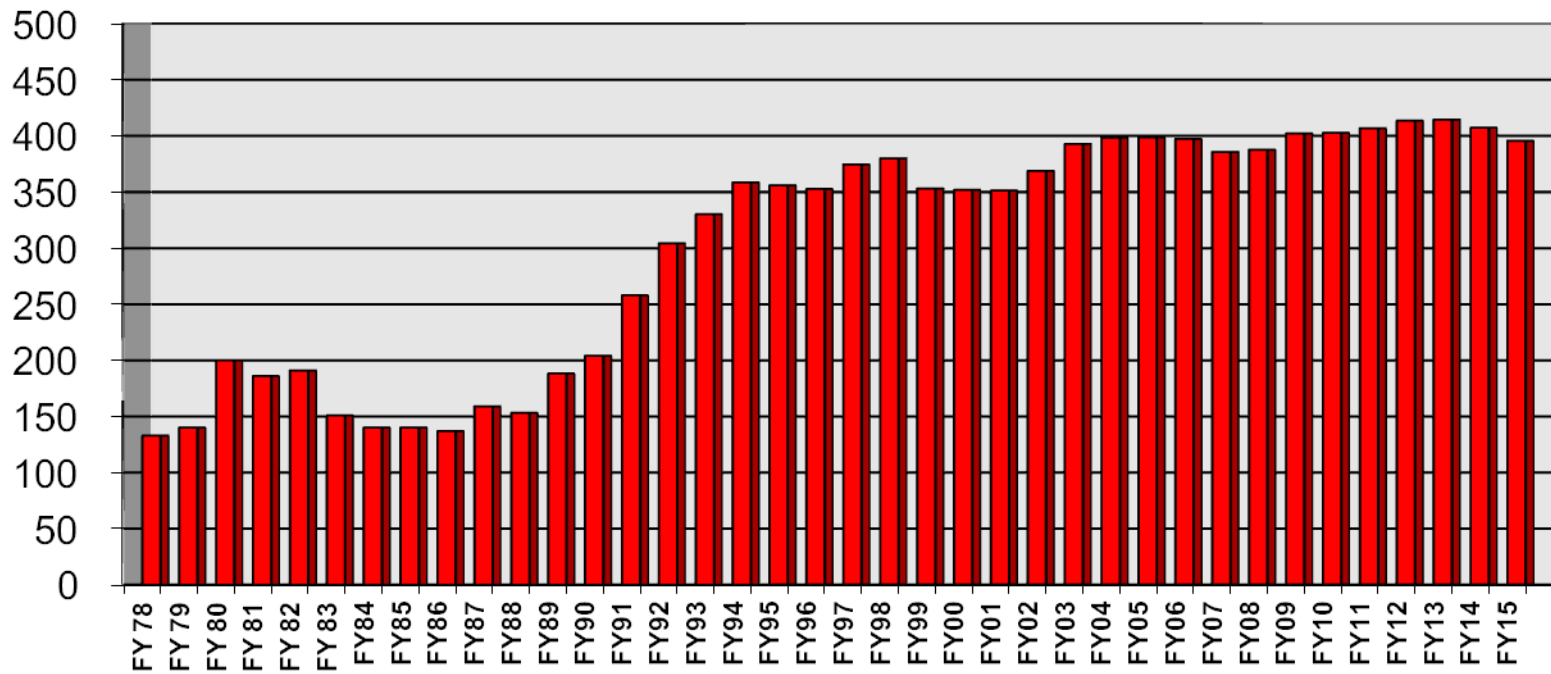
Budget Overview

- Estimate Enrollment
- Estimate Revenues
- Estimate Expenditures
- Balance Budget
- Monitor Budget during Fiscal Year, budget revisions
- Closeout Budget – Audit Report

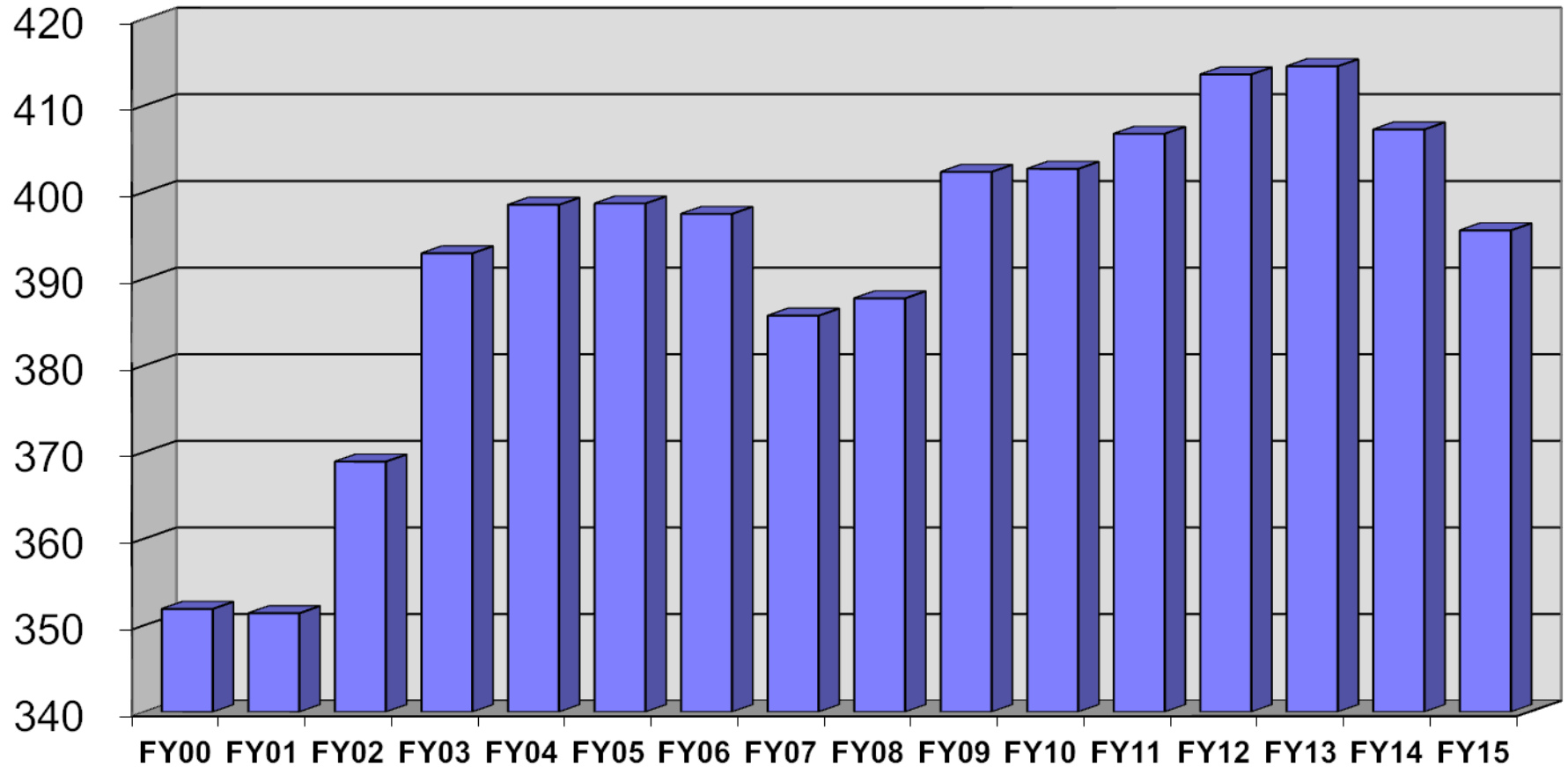
ENROLLMENT

- Past history
- Current trends
- Community trends
- Other specific information (families moving in or out of community, other entities hiring or downsizing)

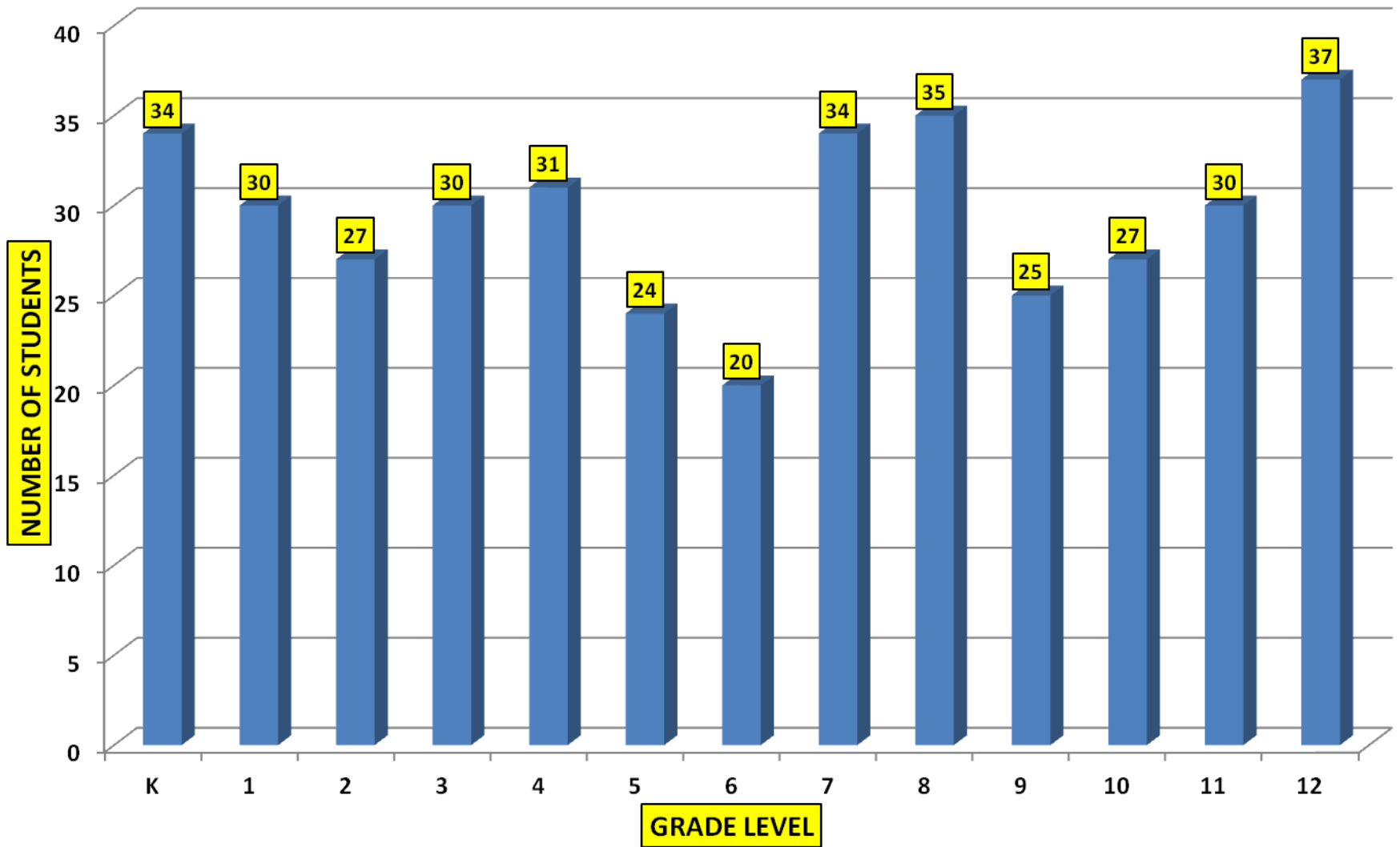
UNALASKA SCHOOL ENROLLMENT FY 78-FY 15



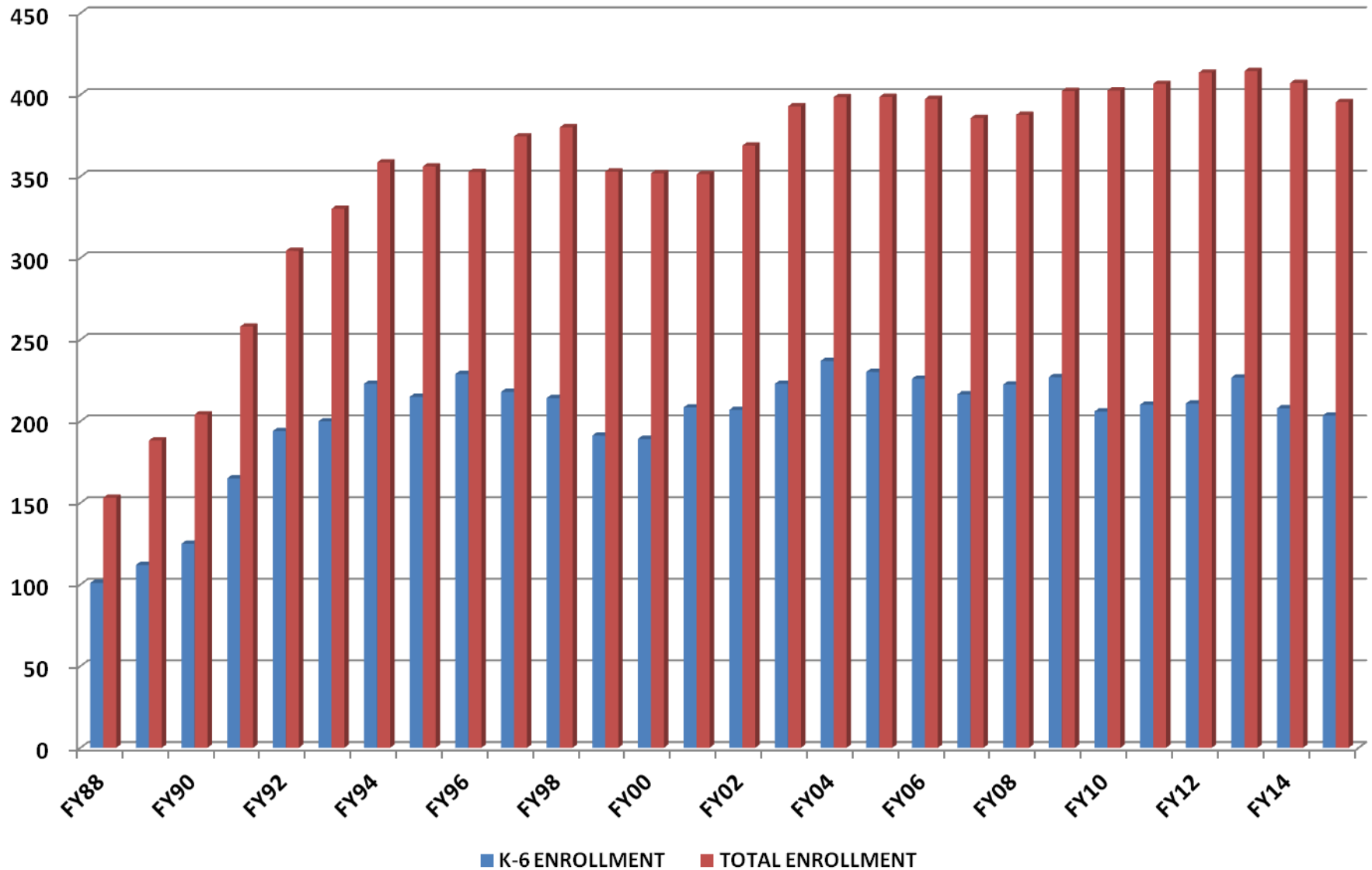
UCSD ENROLLMENT FY 00 - FY 15



UNALASKA CITY SCHOOL DISTRICT JANUARY 26, 2015 ENROLLMENT



UCSD K-6 AND TOTAL ENROLLMENT COMPARED FY 88 - FY 15



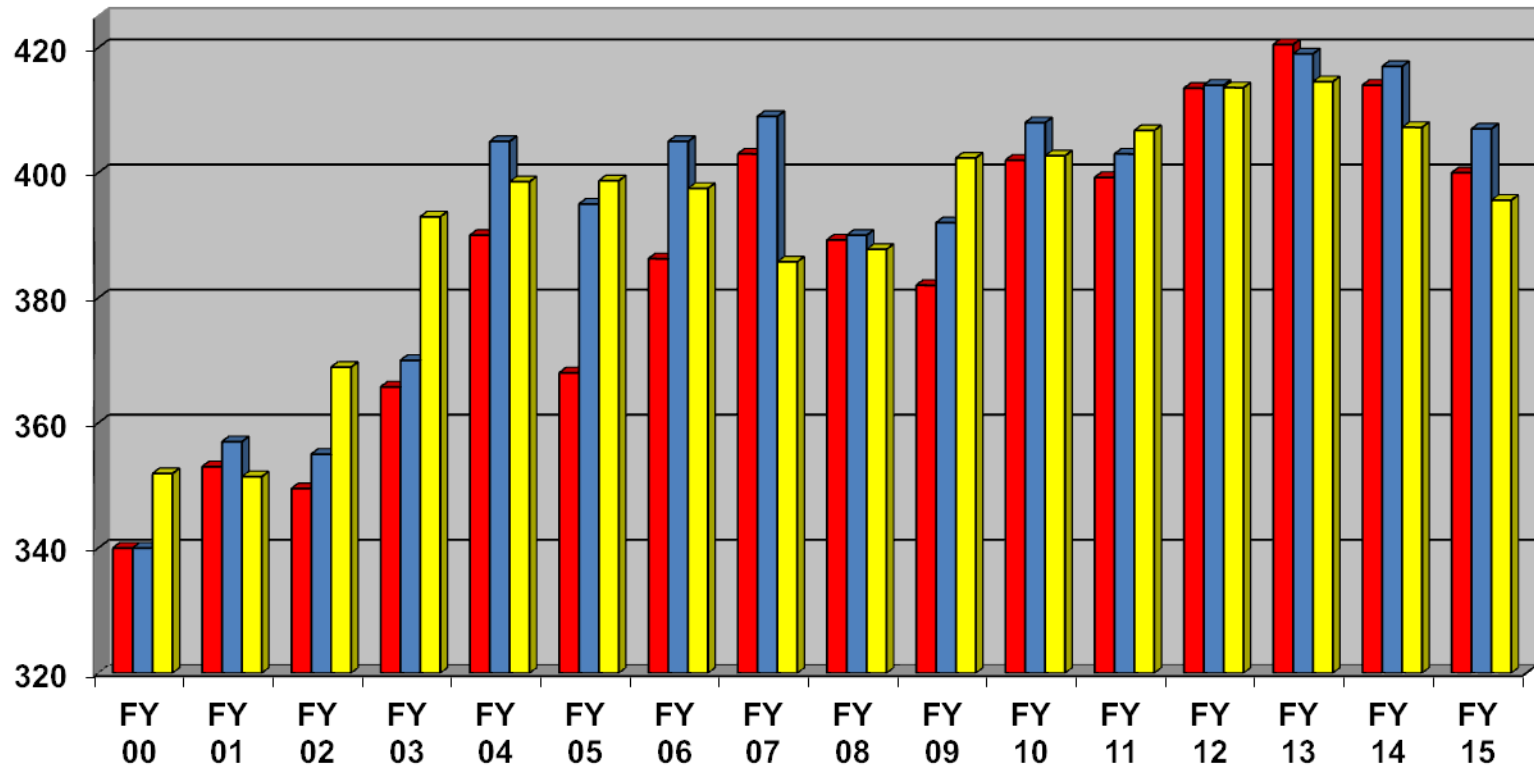
Enrollment Data

Unalaska Vs. Comparative Communities

<u>City/Borough</u>	<u>Population</u>	<u>Enrollment</u>	<u>Ratio</u>
Anchorage	301,134	47,561	6.33:1
Bristol Bay	933	123	7.59:1
Cordova	2,302	327	7.04:1
Craig	1,195	285	4.19:1
Dillingham	2,395	468	5.12:1
Kenai	56,862	8,131	6.99:1
Kodiak	13,824	2,443	5.66:1
Unalaska	4,737	395.6	11.97:1
Valdez	4,101	602	6.81:1
Yakutat	622	89	6.99:1

Source: Department of Education, October 2014 ADM for school districts and 2013 DCCED Certified Estimate from the AK Department of Commerce, Community, and Economic Development.

ENROLLMENT PROJECTIONS FY00 - FY15



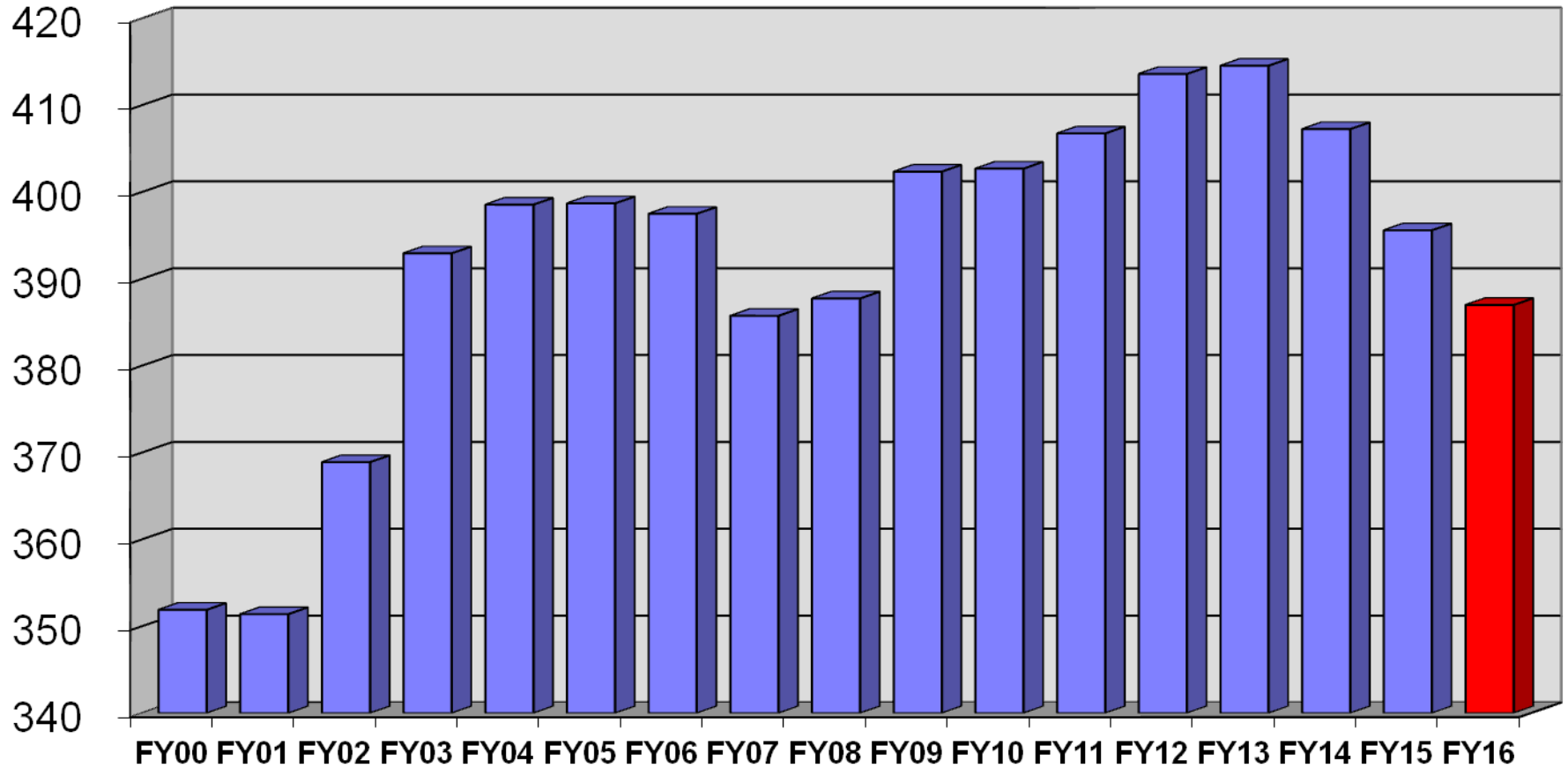
- JAN. OF PREVIOUS SCHOOL YEAR
- PROJECTED BY BUDGET COMM. IN JAN/FEB
- ACTUAL FALL ENROLLMENT OF NEXT SCHOOL YEAR

UCSD FY 16 ENROLLMENT SCENARIOS

- ASSUMPTIONS: 1. STATE FUNDING BASED ON BSA OF \$5,880, COST FACTOR AT 1.441, NO FUNDING OUTSIDE THE FORMULA
 2. MAXIMUM FOR THE LOCAL CONTRIBUTION -
 \$106,440 INCREASE FROM FY 15 DUE TO INCREASE IN ASSESSED VALUATION AND FORMULA CHANGE
 3. HEALTH INS. AT \$1,918/EMP/MONTH - NO INCREASE FROM FY15 ACTUAL
 4. PERS AND TRS AT 22% AND 12.56% - FY 15'S RATES (STATE FUNDING AT APPROX. \$1,361,724)
 5. UTILITIES 17% DECREASE FROM FY15 - UNDER BUDGET IN FY14, RUNNING UNDER FY14'S ACTUAL IN FY15

	EXPENDITURES	REVENUES	DEFICIT
385	\$7,416,023	\$7,102,863	(\$313,160)
390	\$7,416,023	\$7,171,410	(\$244,613)
395	\$7,416,023	\$7,239,958	(\$176,066)

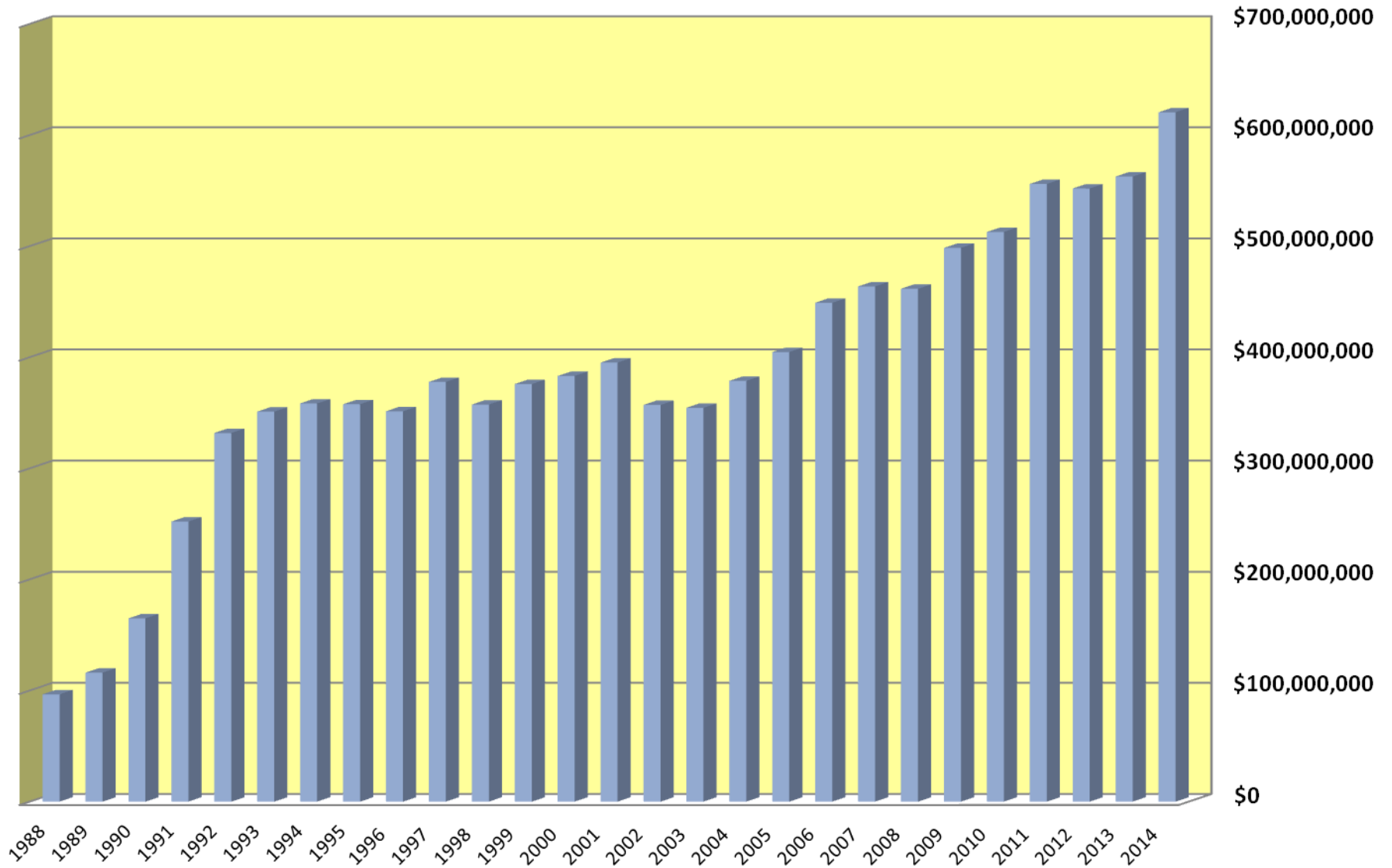
UCSD ENROLLMENT FY 00 - FY 16



FY 16 PROJECTED STATE FUNDING

ENROLLMENT:	387
ADM:	530.16
COST FACTOR:	763.96
SPECIAL NEEDS:	916.75
INTENSIVE:	39
VOC ED FACTOR:	969.50
BASIC NEED:	\$5,700,683
REQUIRED LOCAL:	(\$1,644,393)
IMPACT AID	(\$12,724)
STATE AID	\$4,043,566
QUALITY SCHOOLS	<u>\$15,512</u>
TOTAL:	\$4,059,078

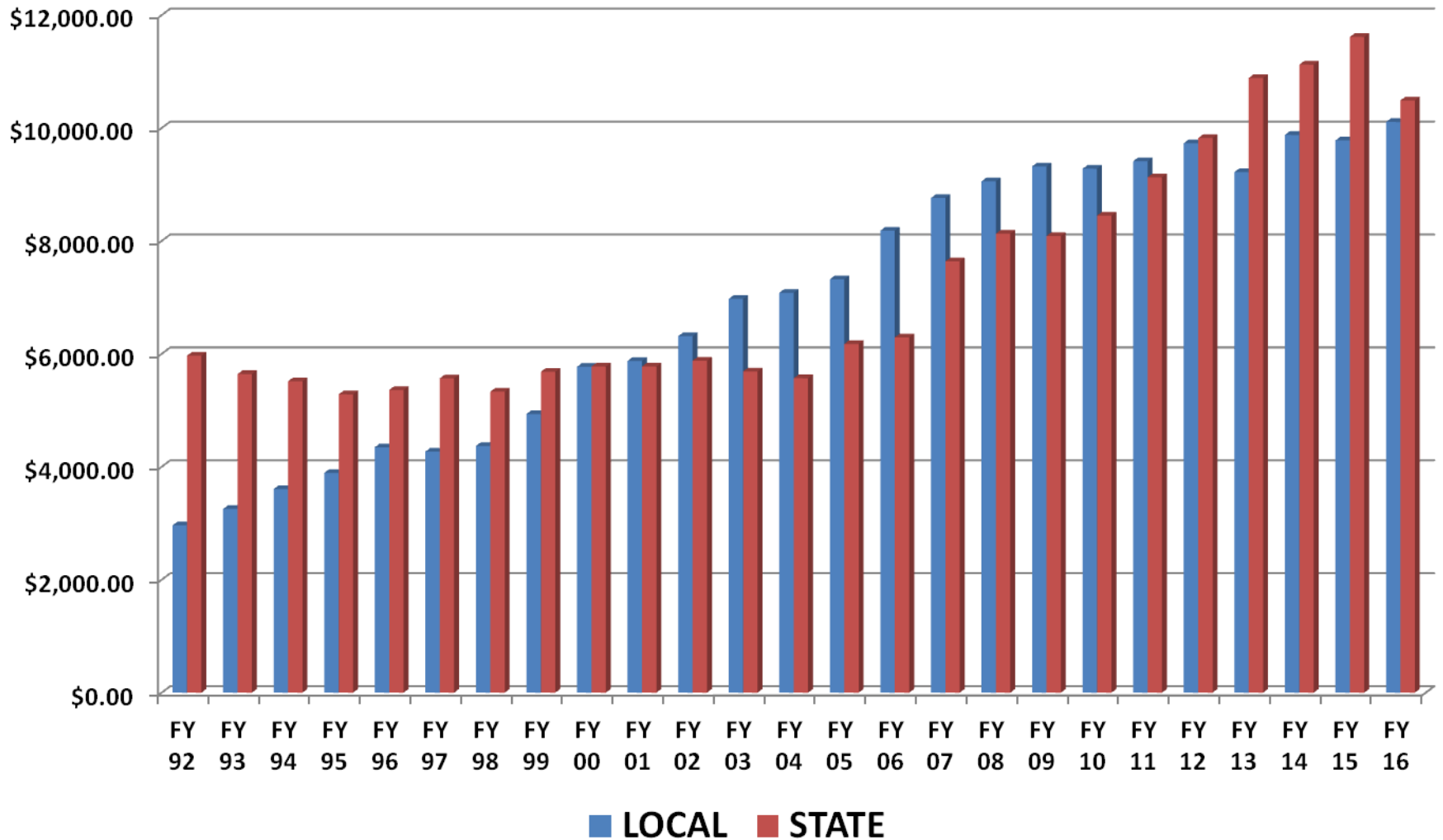
CITY OF UNALASKA ASSESSED VALUATION



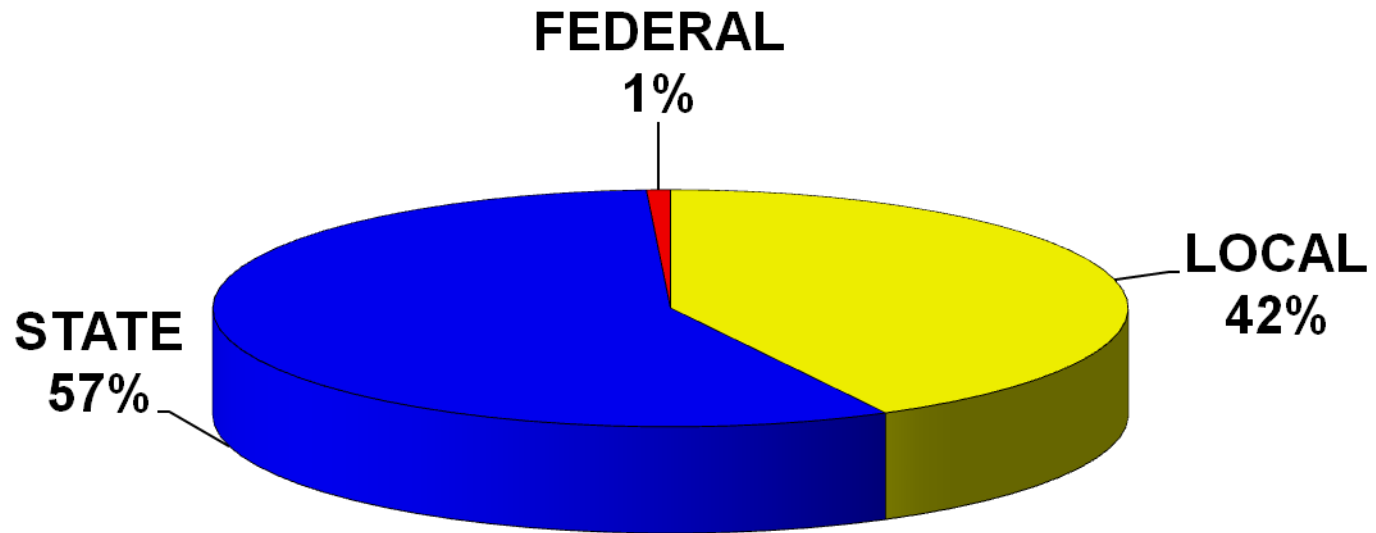
FY 16 LOCAL FUNDING CALCULATION

REQUIRED LOCAL:	\$1,644,393
23% FY 16 BASIC NEED:	<u>\$1,314,725</u>
TOTAL:	\$2,959,118

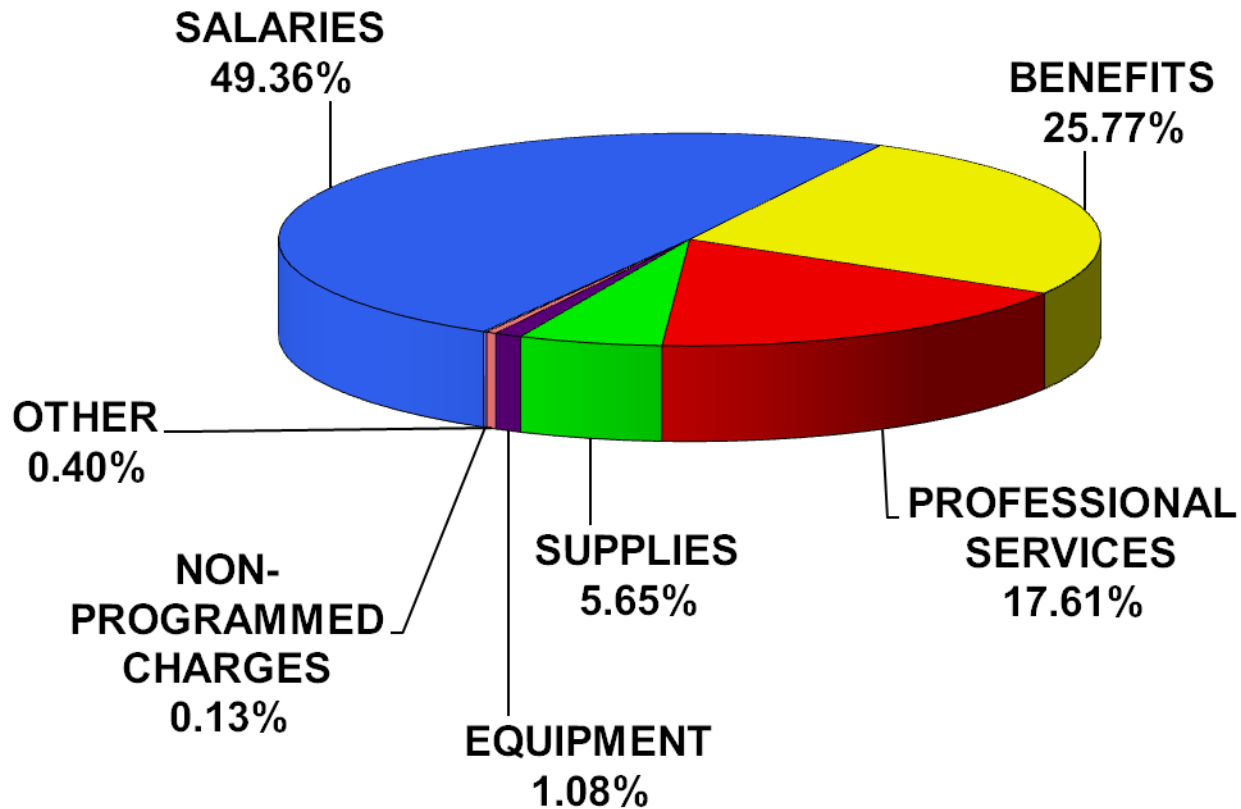
FY 92 - FY 16 STATE AND LOCAL REVENUE HISTORY PER STUDENT, NO PERS/TRS ON-BEHALF



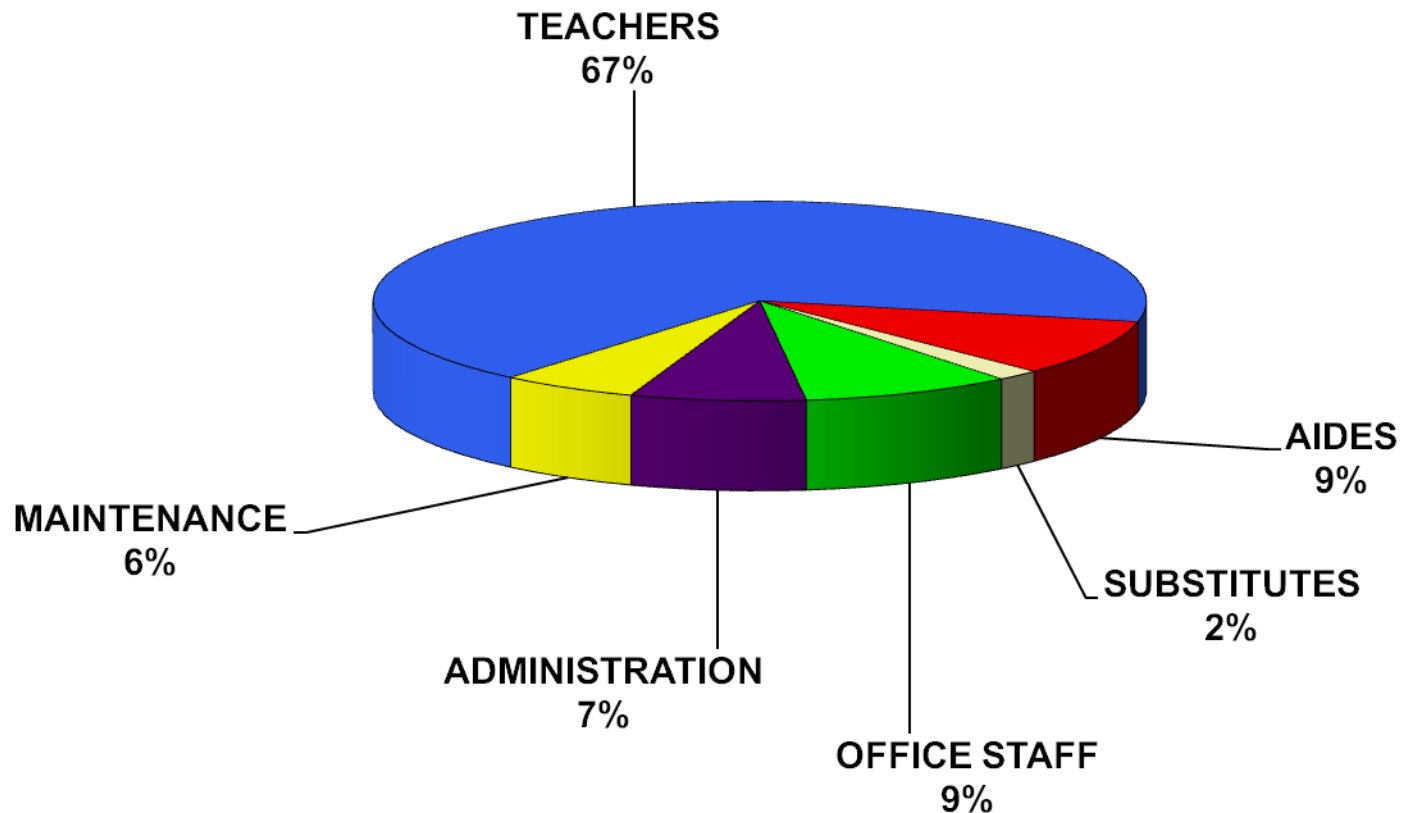
UCSD FY 16 GENERAL FUND PROPOSED REVENUES



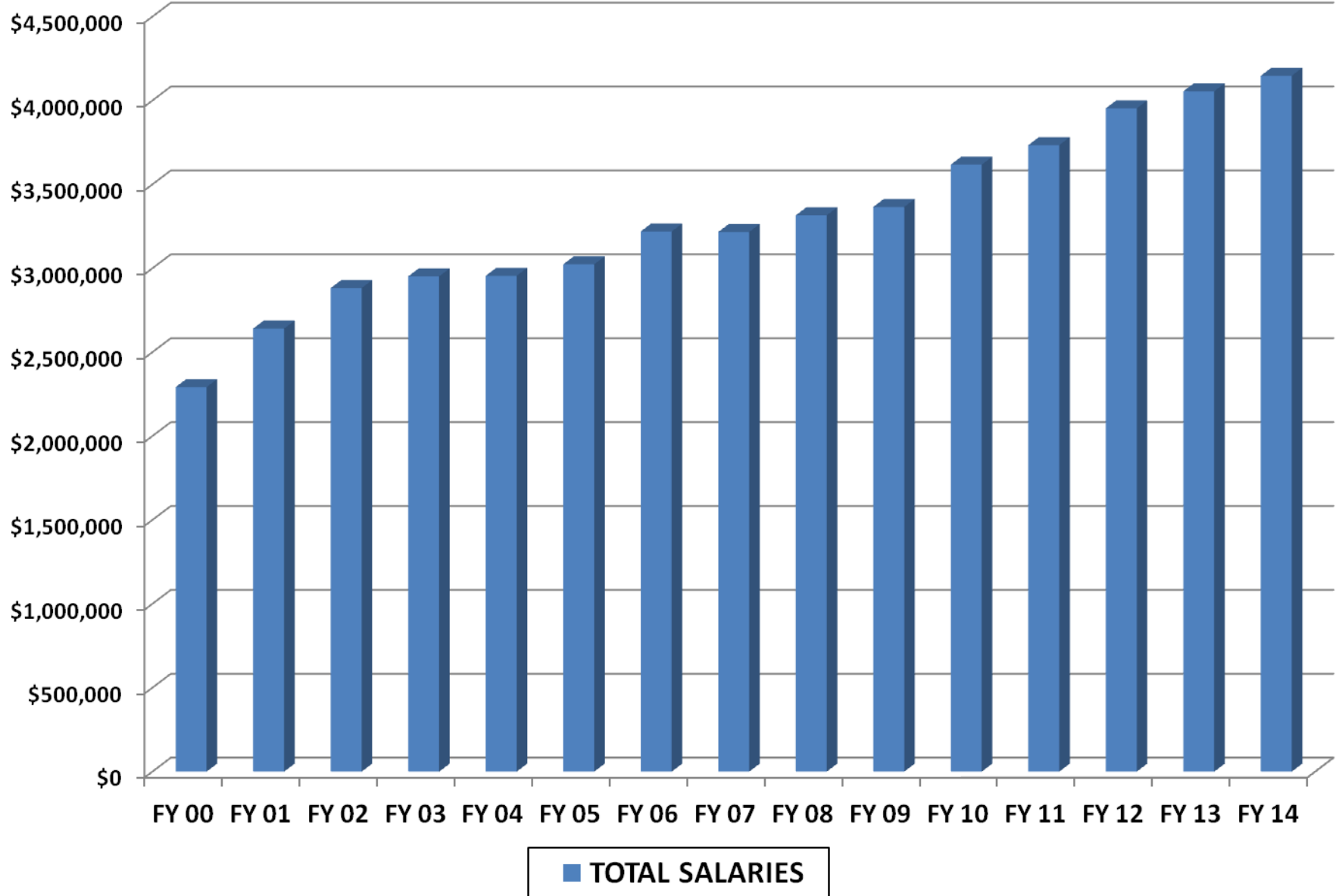
UCSD FY 16 GENERAL FUND PROPOSED EXPENDITURES



UCSD FY 16 SALARIES

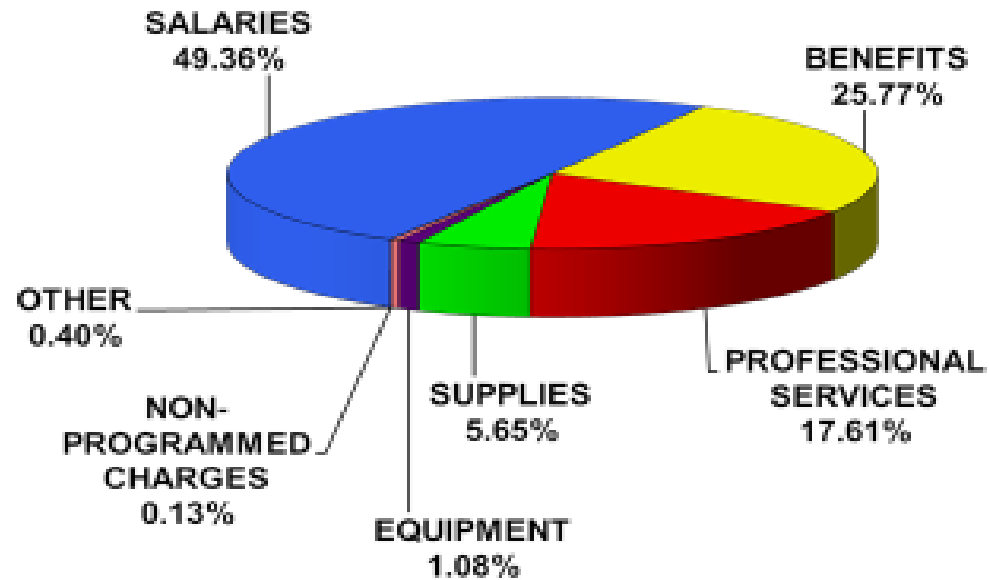


UCSD TOTAL SALARIES FY 03 - FY 14



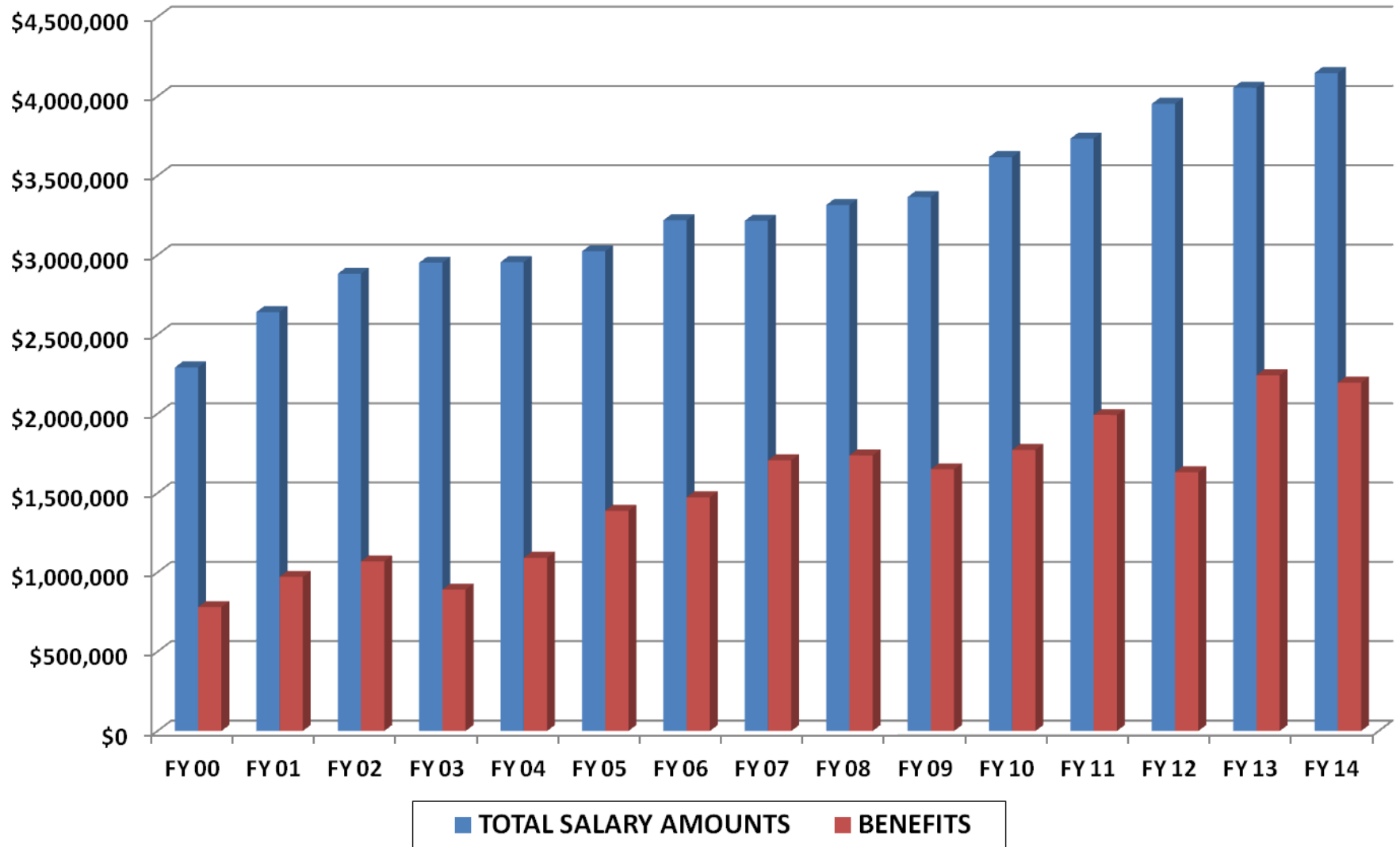
UCSD TEACHER TURNOVER		
FY 92	21.00%	
FY 93	21.00%	
FY 94	25.00%	
FY 95	25.00%	
FY 96	23.00%	
FY 97	21.00%	
FY 98	25.50%	
FY 99	24.30%	
FY 00	23.00%	
FY 01	10.00%	
FY 02	22.00%	
FY 03	9.38%	
FY 04	3.13%	
FY 05	9.38%	
FY 06	15.63%	
FY 07	18.18%	
FY 08	18.18%	
FY 09	15.15%	
FY 10	12.12%	
FY 11	9.09%	
FY12	18.18%	
FY 13	6.06%	
FY 14	3.03%	
FY 15	18.18%	
AVERAGE	16.52%	
CURRENT AVG	13.13%	SINCE FY 07

BENEFITS

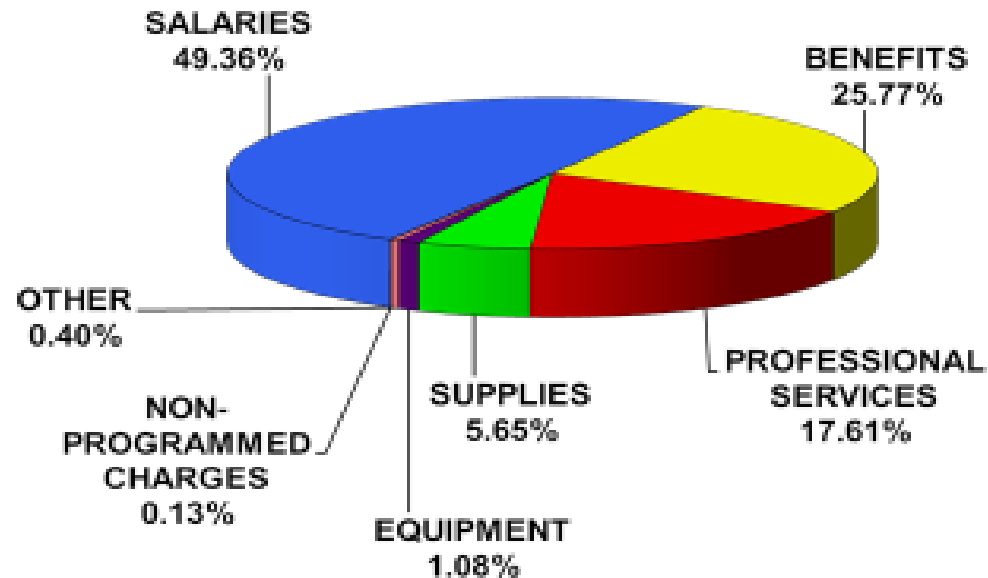


- TRS 12.56%
- PERS 22%
- HEALTH INSURANCE A LARGE EXPENSE FOR MOST DISTRICTS

UCSD FY 00 - FY 14 SALARY AND BENEFITS HISTORY WITHOUT PERS/TRS ON-BEHALF



PURCHASED SERVICES



- BROAD CATEGORY

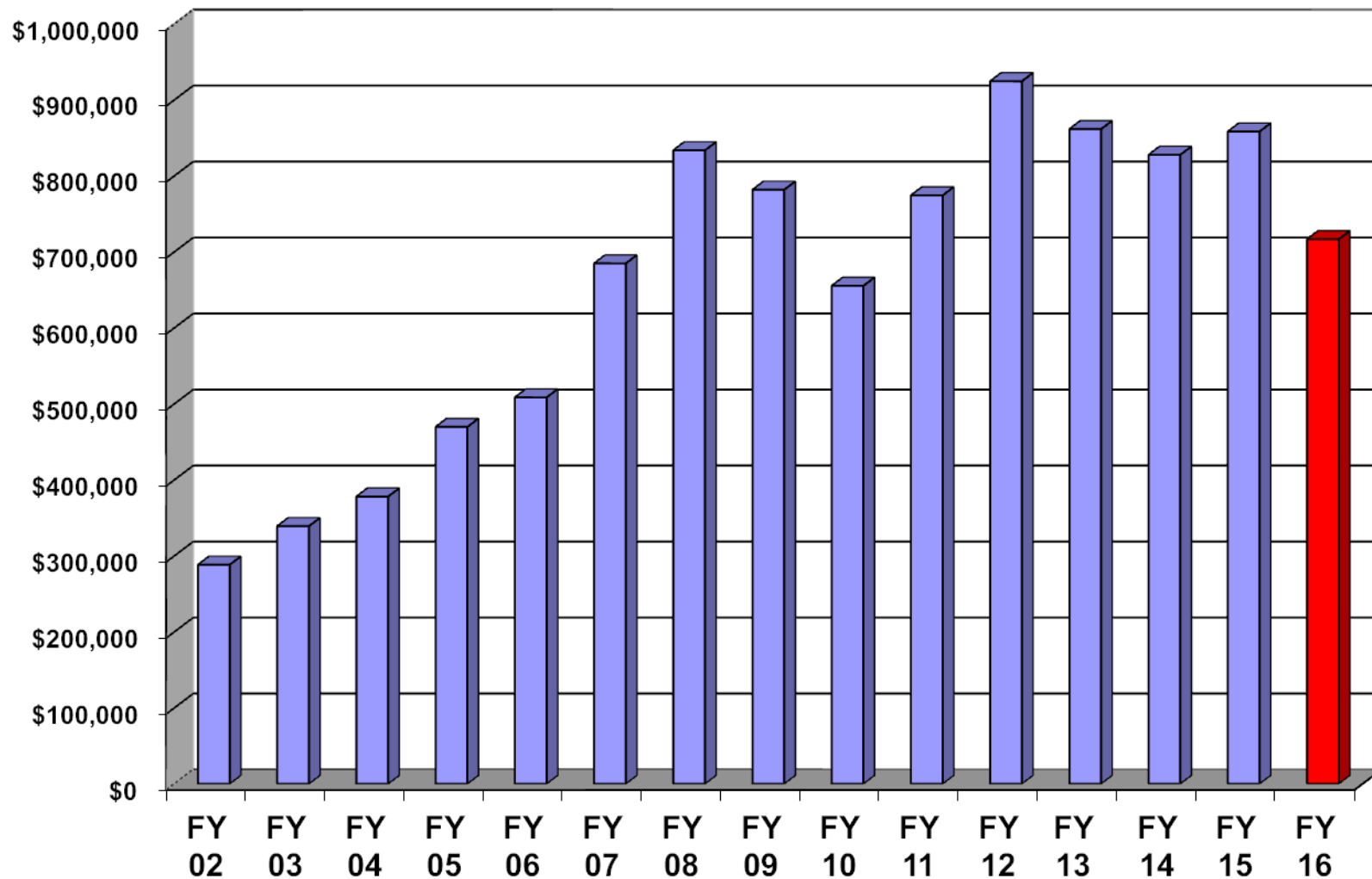
- TRAVEL

- UTILITIES

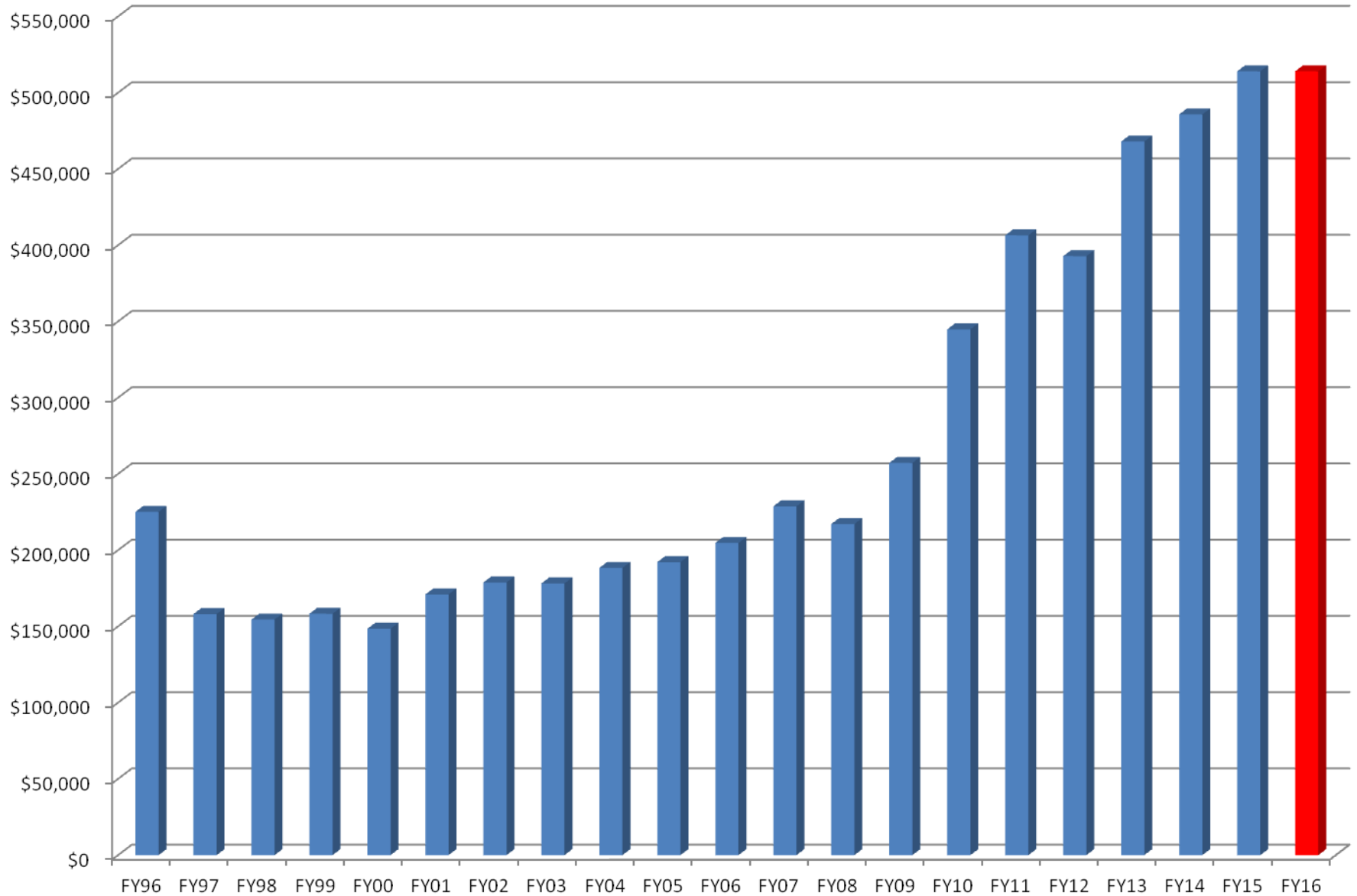
- COMMERCIAL PACKAGE
INSURANCE

- OTHER PROFESSIONAL
SERVICES SUCH AS SPECIALISTS

UCSD UTILITY EXPENDITURES



STUDENT TRAVEL HISTORY



UCSD FY 16 BUDGET
387 enrollment, \$50 increase to BSA
NO OUTSIDE THE FORMULA FUNDING
CLASSIFIED COVERED WITH HEALTH INSURANCE FOR 12 MONTHS

	FY 14 ACTUAL	FY 15 BUDGET	FY 16 PROJECTED	CHANGE FY15 TO FY16	% CHANGE
SALARIES	\$3,594,157	\$3,697,587	\$3,660,959	(\$36,628)	-0.99%
BENEFITS	\$1,764,485	\$1,912,365	\$1,910,954	(\$1,410)	-0.07%
PROFESSIONAL SERVICES	\$1,327,662	\$1,376,110	\$1,305,610	(\$70,500)	-5.12%
SUPPLIES	\$449,327	\$433,000	\$419,000	(\$14,000)	-3.23%
EQUIPMENT	\$59,715	\$125,745	\$80,000	(\$45,745)	-36.38%
OTHER	\$26,797	\$29,000	\$29,500	\$500	1.72%
NON-PROGRAMMED CHARGES	\$125,000	\$10,000	\$10,000	\$0	0.00%
TOTAL EXPENDITURES	\$7,347,143	\$7,583,807	\$7,416,023	(\$167,783)	-2.21%
TOTAL REVENUES	\$7,494,067	\$7,586,149	\$7,130,546	(\$455,603)	-6.01%
DEFICIT/FUND BALANCE	\$146,924	\$2,342	(\$285,478)		

SALARIES	FY 14 ACTUAL	FY 15 BUDGET	FY 16 PROJECTED	CHANGE FY15 TO FY16	% CHANGE
TEACHERS	\$2,368,225	\$2,459,664	\$2,461,789	\$2,125	0.09%
AIDES	\$372,631	\$358,005	\$333,911	(\$24,094)	-6.73%
SUBSTITUTES	\$63,458	\$87,799	\$65,793	(\$22,006)	-25.06%
OFFICE STAFF	\$328,837	\$316,522	\$322,511	\$5,989	1.89%
ADMINISTRATION	\$270,875	\$267,583	\$267,701	\$118	0.04%
MAINTENANCE	\$190,131	\$208,015	\$209,254	\$1,239	0.60%
TOTAL	\$3,594,157	\$3,697,587	\$3,660,959	(\$36,628)	-0.99%
PROFESSIONAL SERVICES	FY 14 ACTUAL	FY 15 BUDGET	FY 16 PROJECTED	CHANGE FY15 TO FY16	% CHANGE
TRAVEL	\$554,827	\$606,950	\$606,950	\$0	0.00%
UTILITIES	\$496,637	\$515,000	\$430,000	(\$85,000)	-16.50%
INSURANCE	\$34,944	\$55,660	\$65,160	\$9,500	17.07%
PROFESSIONAL SERVICES	\$102,188	\$127,500	\$132,500	\$5,000	3.92%
PHONE, INTERNET, POSTAGE	\$39,672	\$71,000	\$71,000	\$0	0.00%
TOTAL	\$1,228,269	\$1,376,110	\$1,305,610	(\$70,500)	-5.12%

BUDGET CUT SUGGESTIONS								
Need \$285,478 in cuts to balance budget with an enrollment projection of 387								
School Nurse	\$39,965	Salary and benefits						
Utilities	\$30,000	Will bring the decrease from FY15 to \$115,000 or 22%						
5% across the board for travel	\$30,348	\$514,000 student travel, 85% of total, \$92,950 staff and board trav						
5% across the board for supplies	\$20,950	\$419,000 is the current total, already cut \$14,000 or 3.23% from F						
Impact Aid Grant	\$35,000	Subtracted due to property being disallowed by federal audit, this is						
Attrition	\$21,932	2 teachers, CTE position already calculated in budget						
Fund balance or Reimbursments	\$110,000	Reimbursements: Computers, poster machine, vehicles, band inst						
Custodial hours	\$20,853	Reduce custodial hours by 10%						
TOTAL	\$309,048							

FY 16 REQUEST FOR CITY APPROPRIATION
Enrollment of 387
\$50 BSA INCREASE, NO FUNDING OUTSIDE THE FORMULA

*SB 182					INC/DEC	PERCENT
FY 12	FY 13	FY 14	FY 15	FY 16	FROM FY15	INC/DEC
\$3,054,589	\$2,825,150	\$2,796,196	\$2,843,983	\$2,959,118	\$115,135	4.05% GENERAL FUND
\$678,580	\$726,396	\$757,935	\$707,808	\$632,189	(\$75,619)	-10.68% COMMUNITY SCHOOLS
\$118,000	\$133,000	\$140,000	\$160,000	\$160,000	\$0	0.00% PRESCHOOL
\$152,000	\$137,000	\$137,000	\$157,000	\$160,000	\$3,000	1.91% FOOD SERVICES
\$4,003,169	\$3,821,546	\$3,831,131	\$3,868,791	\$3,911,307	\$42,516	1.10% SUBTOTAL
\$21,292	\$0	\$191,363	\$0	\$0	\$0	REIMBURSE FOR CAPITAL PROJECTS
\$4,024,461	\$3,821,546	\$4,022,494	\$3,868,791	\$3,911,307	\$42,516	1.10% GRAND TOTAL

*WITH SB182 THE CITY APPROPRIATION WAS CAPPED AT \$2,825,150 IN FY 13, LOWERING THE FY13 MAXIMUM LOCAL CONTRIBUTION BY \$394,938 FOR FY13, AND 2.65 MILLS IN SUBSEQUENT YEARS

CITY APPROPRIATION FY 92 - FY 16

