

CITY OF UNALASKA
UNALASKA, ALASKA

RESOLUTION 2020-20

A RESOLUTION OF THE UNALASKA CITY COUNCIL ESTABLISHING THE SUM TO BE MADE AVAILABLE FROM THE CITY OF UNALASKA TO THE UNALASKA CITY SCHOOL DISTRICT FOR FISCAL YEAR 2021

WHEREAS, the Unalaska City School District Fiscal Year 2021 budget request was received by the City of Unalaska by the April 1 deadline in accordance with UCO 2.98.090; and

WHEREAS, within 30 days after receipt of the school budget, the City of Unalaska is required by UCO 2.98.090 to determine the total amount of money to be made available from local sources for school purposes and make available to the Unalaska City School District Board of Education a statement of the sum to be made available; and

WHEREAS, failure to furnish the Board of Education with a statement of the sum to be available would automatically approve the amount requested in the budget by the Unalaska City School District; and

WHEREAS, by June 30 the City Council shall appropriate the amount of funds to be made available from local sources to the Unalaska City School District for educational purposes.

NOW THEREFORE BE IT RESOLVED that the Unalaska City Council has established the sum to be made available for local funding of school purposes for Fiscal Year 2021 to be \$4,344,274, which includes \$3,237,476 for the maximum allowable local contribution and \$1,106,798 in funding beyond the set funding cap.

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on April 28, 2020.



Vincent M. Tutiakoff, Sr.
Mayor

ATTEST:



Marjie Veeder, CMC
City Clerk



MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Jim Sharpe, Interim Finance Director
Through: Erin Reinders, City Manager
Date: April 28, 2020
Re: Resolution 2020-20: Establishing the sum to be made available from the City of Unalaska to the Unalaska City School District for Fiscal Year 2021

SUMMARY: Unalaska City Code 2.98.090 states that the School Board shall submit the school budget to the City Council by April 1st of each year. Within 30 days after receipt of the budget, the City Council must decide on the total to be made available from local sources for school purposes and provide the School Board notice of the amount to be made available. By submitting its budget on April 1, 2020, the school district met the requirements of code. Through Resolution 2020-20, Council will establish the level at which the City will fund the school district for FY2021.

PREVIOUS COUNCIL ACTION: Each year Council adopts a resolution indicating the local contribution rate to be made to the School District for the upcoming fiscal year.

BACKGROUND: UCSD is basing their FY2020-21 budget request on the Governor's proposed Base Student Allocation of \$5,930 which is a \$0 increase over FY2020.

DISCUSSION: The School District submitted their budget on April 1, 2020, details are included in the Council Packet. Council must indicate the level at which it intends to fund the District by May 1, the 30-day deadline set out in Title 2. Therefore, Council should adopt a resolution indicating the rate (Minimum Required Local Contribution or Maximum Allowable Local Contribution) at which they plan to authorize funding. The Council must appropriate funding by June 30, 2020. For several years, the School District has requested funding at the Maximum Allowable Contribution rate plus additional funding. In the past, Council has approved UCSD's requests for the maximum allowed by the cap and for funding that falls outside of the cap.

ALTERNATIVES: The Council has four alternatives:

1. If Council wishes to fund the full request that includes \$3,237,476 for the maximum contribution and \$1,106,798 in funding outside the cap, for a total of \$4,344,274. Resolution 2020-20 will be approved as presented.
2. If Council wishes to fund only at the minimum required local contribution rate, Resolution 2020-20 must be amended to reflect the minimum required level of \$1,848,483 in local funding.
3. If Council wishes to fund only the request for funding at the allowable maximum level, Resolution 2020-20 must be amended to reflect the maximum local contribution level of \$3,237,476.

4. If Council wishes to fund the District's request at a level beyond the minimum required level but less than the maximum amount, Resolution 2020-20 must be amended to reflect that amount at which Council chooses to fund the district.

FINANCIAL IMPLICATIONS: The School District's FY2021 Maximum Local Contribution request is \$3,237,476, a 1.4% increase from the amount for FY2020. The maximum local request for FY2021 has been increased by \$44,606 due to an increase in this year's assessed valuation and enrollment. The funding level requested for FY2021 (and shown in the resolution) includes separate appropriations for community schools, preschool and food services. The additional funding that falls outside the cap totals \$1,106,798, a reduction of \$1,893 or 0.17% from the FY2020 budget.

LEGAL: Not applicable.

STAFF RECOMMENDATION: Staff recommends that Council adopt a resolution which sets the funding level for FY2021.

PROPOSED MOTION: I move to adopt Resolution 2020-20.

CITY MANAGER COMMENTS: The Manager recommends Council approve Resolution 2020-20.

TO: Mayor Tutiakoff and City Council Members
FROM: John Conwell, Superintendent
DATE: March 31, 2020
SUBJECT: FY2021 Request for City Appropriation



Pursuant to City Ordinance § 2.98.090, the Unalaska City School District respectfully submits the proposed school budget for school year 2020-2021. Per your request, the District will provide the budget presentation to you by April 8 to be included in the Council meeting packet on April 14.

On behalf of the Board of Education, students, parents, and staff, thank you for your unprecedented level of support to the school district during these past many years.

John P. Conwell

**FY 21 REQUEST FOR CITY APPROPRIATION
ENROLLMENT OF 405**

FY 19	FY 20	FY 21	INC/DEC FROM FY 20	PERCENT INC/DEC
\$3,079,911	\$3,192,870	\$3,237,476	\$44,606	1.40% GENERAL FUND
\$559,914	\$628,691	\$626,798	(\$1,893)	-0.30% COMMUNITY SCHOOLS
\$190,000	\$190,000	\$190,000	\$0	0.00% PRESCHOOL
\$285,000	\$290,000	\$290,000	\$0	0.00% FOOD SERVICES
\$4,114,825	\$4,301,561	\$4,344,274	\$42,713	0.99% SUBTOTAL
\$0	\$0	\$0	\$0	REIMBURSE FOR CAPITAL PROJECTS
\$4,114,825	\$4,301,561	\$4,344,274	\$42,713	0.99% GRAND TOTAL

**UNALASKA CITY SCHOOL DISTRICT
FY 21 BUDGET
PROJECTED ENROLLMENT: 405
STATE FUNDING AT \$5,930 BSA, PERS/TRS AT FY 20 LEVEL**

FUNCTION 100 REGULAR INSTRUCTION

ACCT #	DESCRIPTION	FY 17 ACTUAL	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 REV. BUD.	FY 21 PROPOSED	CHANGE	% CHG
100-315	TEACHERS	\$1,655,278	\$1,708,189	\$1,761,948	\$1,779,394	\$1,855,181	\$75,787	4.26%
100-316	STIPENDS	\$14,500	\$16,200	\$16,162	\$24,900	\$24,900	\$0	0.00%
100-323	AIDES	\$70,003	\$64,502	\$30,130	\$85,893	\$59,784	(\$26,110)	-30.40%
100-329	SUBSTITUTES	\$34,588	\$85,397	\$68,636	\$59,600	\$52,500	(\$7,100)	-11.91%
100-350	BENEFITS	\$1,221,768	\$1,164,296	\$1,240,959	\$916,967	\$995,355	\$78,388	8.55%
100-351	RETIREMENT INCENTIVE	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
100-410	PROFESSIONAL	\$5,662	\$10,889	\$23,530	\$10,000	\$10,000	\$0	0.00%
100-420	TRAVEL	\$7,429	\$12,387	\$29,951	\$30,000	\$30,000	\$0	0.00%
100-422	STUDENT TRAVEL	\$134,519	\$113,799	\$157,455	\$163,000	\$163,000	\$0	0.00%
100-450	SUPPLIES	\$96,472	\$149,226	\$124,900	\$150,000	\$130,000	(\$20,000)	-13.33%
100-474	TECHNOLOGY SUPPLIES	\$6,030	\$10,093	\$16,590	\$32,000	\$32,000	\$0	0.00%
100-510	EQUIPMENT	\$11,228	\$10,000	\$0	\$5,340	\$5,340	\$0	0.00%
100-511	TECHNOLOGY	\$104,769	\$92,653	\$74,703	\$160,000	\$70,000	(\$90,000)	-56.25%
TOTALS FUNCTION 100		\$3,362,246	\$3,437,631	\$3,544,964	\$3,417,094	\$3,428,060	\$10,966	0.32%
% OF FUND 100 EXPENDITURES		44.30%	44.63%	44.65%	43.04%	45.80%		

FUNCTION 120 BILINGUAL/BICULTURAL EDUCATION

ACCT #	DESCRIPTION	FY 17 ACTUAL	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 REV. BUD.	FY 21 PROPOSED	CHANGE	% CHG
120-315	TEACHERS	\$67,524	\$69,094	\$43,882	\$52,549	\$58,534	\$5,985	11.39%
120-316	STIPENDS	\$2,090	\$2,400	\$2,190	\$2,400	\$2,400	\$0	0.00%
120-323	AIDES	\$55,209	\$57,678	\$58,554	\$64,124	\$68,139	\$4,015	6.26%
120-320	SUBSTITUTES	\$563	\$188	\$3,778	\$2,100	\$2,100	\$0	0.00%
120-350	BENEFITS	\$90,582	\$82,076	\$82,976	\$90,034	\$106,193	\$16,159	17.95%
120-410	PROFESSIONAL SERVICES	\$1,243	\$0	\$2,500	\$0	\$0	\$0	
120-420	TRAVEL	\$0	\$0	\$2,500	\$1,500	\$1,500	\$0	0.00%
120-424	STUDENT TRAVEL	\$17,068	\$18,933	\$20,406	\$25,000	\$25,000	\$0	0.00%
120-450	SUPPLIES	\$618	\$1,261	\$2,562	\$5,000	\$5,000	\$0	0.00%
120-510	EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	
TOTALS FUNCTION 120		\$234,897	\$231,630	\$219,348	\$242,707	\$268,866	\$26,159	10.78%
% OF FUND 100 EXPENDITURES		3.09%	3.01%	2.76%	3.06%	3.59%		

FUNCTION 160 VOCATIONAL EDUCATION

ACCT #	DESCRIPTION	FY 17 ACTUAL	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 REV. BUD.	FY 21 PROPOSED	CHANGE	% CHG
160-315	TEACHERS	\$161,197	\$122,618	\$122,920	\$91,741	\$98,438	\$6,697	7.30%
160-316	STIPENDS	\$750	\$1,500	\$0	\$1,000	\$1,000	\$0	0.00%
160-323	CLASSIFIED EMPLOYEES	\$0	\$1,800	\$0	\$1,500	\$0	(\$1,500)	-100.00%
160-329	SUBSTITUTES	\$2,813	\$2,500	\$28,628	\$4,200	\$4,200	\$0	0.00%
160-350	BENEFITS	\$68,404	\$61,640	\$64,636	\$54,107	\$61,450	\$7,343	13.57%
160-410	PROFESSIONAL SERVICES	\$2,182	\$4,086	\$0	\$0	\$0	\$0	
160-420	TRAVEL	\$2,500	\$3,896	\$1,913	\$2,730	\$2,500	(\$230)	-8.42%
160-450	SUPPLIES	\$19,308	\$21,978	\$18,227	\$40,500	\$30,000	(\$10,500)	-25.93%
160-510	EQUIPMENT	\$2,617	\$5,993	\$0	\$30,000	\$15,000	(\$15,000)	-50.00%
TOTALS FUNCTION 160		\$259,771	\$226,011	\$236,324	\$225,778	\$212,589	(\$13,189)	-5.84%
% OF FUND 100 EXPENDITURES		3.42%	2.93%	2.98%	2.84%	2.84%		

FUNCTION 200 SPECIAL EDUCATION

ACCT #	DESCRIPTION	FY 17 ACTUAL	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 REV. BUD.	FY 21 PROPOSED	CHANGE	% CHG
200-315	TEACHERS	\$164,445	\$174,214	\$179,003	\$185,490	\$162,332	(\$23,158)	-12.48%
200-323	AIDES	\$78,761	\$94,015	\$110,428	\$45,584	\$44,916	(\$668)	-1.47%
200-329	SUBSTITUTES	\$2,500	\$4,530	\$10,866	\$4,200	\$4,200	\$0	0.00%
200-350	BENEFITS	\$194,900	\$207,984	\$235,329	\$100,403	\$131,389	\$30,986	30.86%
200-410	PROFESSIONAL SERVICES	\$482	\$7,600	\$405	\$2,400	\$2,400	\$0	0.00%
200-420	TRAVEL	\$3,597	\$2,630	\$755	\$3,000	\$6,000	\$3,000	100.00%
200-450	SUPPLIES	\$1,258	\$7,667	\$7,532	\$5,000	\$5,000	\$0	0.00%
200-510	EQUIPMENT	\$0	\$1,725	\$0	\$0	\$0	\$0	
TOTALS FUNCTION 200		\$445,943	\$500,365	\$544,318	\$346,077	\$356,237	\$10,160	2.94%
% OF FUND 100 EXPENDITURES		5.87%	6.50%	6.86%	4.36%	4.76%		

FUNCTION 220 - SPECIAL EDUCATION - SERVICES

ACCT #	DESCRIPTION	FY 17 ACTUAL	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 REV. BUD.	FY 21 PROPOSED	CHANGE	% CHG
220-314	COORDINATOR	\$46,311	\$44,639	\$46,272	\$45,293	\$46,199	\$906	2.00%
220-350	BENEFITS	\$25,410	\$26,021	\$25,633	\$18,599	\$20,365	\$1,766	9.49%
220-410	PROFESSIONAL SERVICES	\$2,440	\$17,845	\$2,850	\$20,000	\$5,000	(\$15,000)	-75.00%
220-433	PHONE/FAX/INTERNET	\$0	\$0	\$0	\$1,000	\$0	(\$1,000)	-100.00%
220-510	EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	
TOTALS FUNCTION 220		\$74,161	\$88,505	\$74,755	\$84,892	\$71,564	(\$13,328)	-15.70%
% OF FUND 100 EXPENDITURES		0.98%	1.15%	0.94%	1.07%	0.96%		

FUNCTION 300 SUPPORT SERVICES - STUDENTS

ACCT #	DESCRIPTION	FY 17 ACTUAL	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 REV. BUD.	FY 21 PROPOSED	CHANGE	% CHG
300-315	TEACHERS	\$91,585	\$92,334	\$92,409	\$94,916	\$96,785	\$1,869	1.97%
300-323	AIDES	\$9,981	\$19,418	\$21,153	\$11,593	\$21,488	\$9,895	85.35%
300-350	BENEFITS	\$90,519	\$78,223	\$90,907	\$54,020	\$64,169	\$10,149	18.79%
300-410	PROFESSIONAL SERVICES	\$150	\$12	\$1,476	\$0	\$0	\$0	
300-420	TRAVEL	\$0	\$0	\$0	\$0	\$0	\$0	
300-450	SUPPLIES	\$10,991	\$13,831	\$7,808	\$10,000	\$10,000	\$0	0.00%
300-474	TECHNOLOGY	\$0	\$600	\$600	\$0	\$0	\$0	
TOTALS FUNCTION 300		\$203,226	\$204,418	\$214,353	\$170,529	\$192,442	\$21,913	10.22%
% OF FUND 100 EXPENDITURES		2.68%	2.65%	2.70%	2.15%	2.57%		

FUNCTION 350 SUPPORT SERVICES - INSTRUCTION

ACCT #	DESCRIPTION	FY 17 ACTUAL	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 REV. BUD.	FY 21 PROPOSED	CHANGE	% CHG
350-315	TEACHERS	\$40	\$513	\$0	\$500	\$500	\$0	0.00%
350-322	NURSE	\$3,196	\$1,548	\$3,686	\$3,303	\$3,500	\$197	5.96%
350-323	AIDES	\$48,821	\$52,578	\$52,826	\$52,937	\$54,556	\$1,619	3.06%
350-324	SUPPORT STAFF	\$98,241	\$57,707	\$68,035	\$71,169	\$72,530	\$1,361	1.91%
350-329	SUBS	\$0	\$0	\$419	\$1,500	\$1,134	(\$366)	-24.40%
350-350	BENEFITS	\$99,336	\$83,160	\$93,184	\$85,067	\$92,434	\$7,367	8.66%
350-410	PROFESSIONAL SERVICES	\$70,820	\$71,043	\$80,626	\$70,000	\$80,000	\$10,000	14.29%
350-420	TRAVEL	\$2,051	\$3,911	\$4,049	\$1,200	\$3,000	\$1,800	150.00%
350-433	COMMUNICATIONS	\$0	\$0	\$0	\$0	\$0	\$0	
350-450	SUPPLIES	\$23,954	\$23,991	\$31,913	\$35,000	\$35,000	\$0	0.00%
350-474	TECHNOLOGY SUPPLIES	\$24,721	\$13,311	\$11,554	\$25,000	\$15,000	(\$10,000)	-40.00%
350-510	EQUIPMENT	\$8,850	\$9,042	\$2,855	\$10,000	\$5,100	(\$4,900)	-49.00%
TOTALS FUNCTION 350		\$380,029	\$316,804	\$349,147	\$355,676	\$362,754	\$7,078	1.99%
% OF FUND 100 EXPENDITURES		5.01%	4.11%	4.40%	4.48%	4.85%		

FUNCTION 400 SCHOOL ADMINISTRATION

ACCT #	DESCRIPTION	FY 17 ACTUAL	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 REV. BUD.	FY 21 PROPOSED	CHANGE	% CHG
400-313	PRINCIPALS	\$101,836	\$97,165	\$102,243	\$97,457	\$98,993	\$1,536	1.58%
400-350	BENEFITS	\$56,221	\$56,417	\$57,117	\$39,659	\$43,342	\$3,683	9.29%
400-410	PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	
400-420	TRAVEL	\$10,340	\$9,370	\$9,251	\$8,000	\$10,000	\$2,000	25.00%
400-450	SUPPLIES	\$3,451	\$61	\$134	\$4,000	\$4,000	\$0	0.00%
400-510	EQUIPMENT	\$599	\$1,725	\$0	\$0	\$0	\$0	
400-490	OTHER EXPENSE	\$1,214	\$1,214	\$1,100	\$1,500	\$1,500	\$0	0.00%
TOTALS FUNCTION 400		\$173,661	\$165,952	\$169,845	\$150,616	\$157,834	\$7,218	4.79%
% OF FUND 100 EXPENDITURES		2.29%	2.15%	2.14%	1.90%	2.11%		

FUNCTION 450 SCHOOL ADMINISTRATION - SUPPORT SERVICES

ACCT #	DESCRIPTION	FY 17 ACTUAL	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 REV. BUD.	FY 21 PROPOSED	CHANGE	% CHG
450-324	SUPPORT STAFF	\$135,740	\$137,550	\$138,820	\$142,840	\$130,795	(\$12,045)	-8.43%
450-329	SUBS	\$0	\$0	\$0	\$4,500	\$4,536	\$36	0.80%
450-350	BENEFITS	\$119,094	\$108,417	\$117,389	\$107,826	\$105,617	(\$2,209)	-2.05%
450-450	SUPPLIES	\$3,102	\$6,386	\$10,225	\$3,000	\$3,000	\$0	0.00%
450-510	EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	
TOTALS FUNCTION 450		\$257,936	\$252,353	\$266,434	\$258,166	\$243,948	(\$14,218)	-5.51%
% OF FUND 100 EXPENDITURES		3.40%	3.28%	3.36%	3.25%	3.26%		

FUNCTION 510 DISTRICT ADMINISTRATION

ACCT #	DESCRIPTION	FY 17 ACTUAL	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 REV. BUD.	FY 21 PROPOSED	CHANGE	% CHG
510-311	SUPERINTENDENT	\$126,579	\$134,563	\$135,010	\$134,983	\$137,555	\$2,572	1.91%
510-324	SUPPORT STAFF	\$50,768	\$58,937	\$55,070	\$58,841	\$50,535	(\$8,307)	-14.12%
510-350	BENEFITS	\$112,247	\$110,826	\$117,047	\$85,623	\$89,890	\$4,267	4.98%
510-410	PROFESSIONAL	\$38,226	\$15,172	\$26,146	\$15,000	\$15,000	\$0	0.00%
510-420	TRAVEL	\$18,047	\$18,198	\$19,904	\$25,000	\$25,000	\$0	0.00%
510-440	OTHER PURCHASED SERVICES	\$810	\$0	\$1,075	\$1,000	\$1,500	\$500	50.00%
510-450	SUPPLIES	\$12,931	\$13,048	\$16,123	\$16,000	\$16,000	\$0	0.00%
510-510	EQUIPMENT	\$2,548	\$1,190	\$0	\$1,500	\$1,500	\$0	0.00%
510-490	OTHER EXPENSE	\$5,249	\$7,360	\$8,388	\$10,000	\$10,000	\$0	0.00%
TOTALS FUNCTION 510		\$367,405	\$359,294	\$378,763	\$347,947	\$346,980	(\$967)	-0.28%
% OF FUND 100 EXPENDITURES		4.84%	4.67%	4.77%	4.38%	4.64%		

FUNCTION 511 BOARD OF EDUCATION

ACCT #	DESCRIPTION	FY 17 ACTUAL	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 REV. BUD.	FY 21 PROPOSED	CHANGE	% CHG
510-410	PROFESSIONAL	\$15,027	\$4,474	\$7,513	\$12,000	\$10,000	(\$2,000)	-16.67%
510-420	TRAVEL	\$13,805	\$12,137	\$9,397	\$17,000	\$15,000	(\$2,000)	-11.76%
510-440	OTHER PURCHASED SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	
510-450	SUPPLIES	\$984	\$1,967	\$783	\$5,000	\$2,000	(\$3,000)	-60.00%
510-510	EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	
510-490	OTHER EXPENSE	\$11,410	\$10,906	\$11,678	\$13,000	\$13,000	\$0	0.00%
TOTALS FUNCTION 511		\$41,226	\$29,484	\$29,371	\$47,000	\$40,000	(\$7,000)	-14.89%
% OF FUND 100 EXPENDITURES		0.54%	0.38%	0.37%	0.59%	0.53%		

FUNCTION 550 DISTRICT ADMINISTRATION SUPPORT SERVICES

ACCT #	DESCRIPTION	FY 17 ACTUAL	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 REV. BUD.	FY 21 PROPOSED	CHANGE	% CHG
550-314	COORDINATOR	\$102,240	\$70,260	\$0	\$0	\$0	\$0	
550-321	COORDINATOR	\$0	\$29,083	\$69,831	\$72,497	\$74,741	\$2,244	3.10%
550-324	SUPPORT STAFF	\$49,901	\$51,159	\$53,912	\$51,322	\$51,620	\$298	0.58%
550-350	BENEFITS	\$101,824	\$103,331	\$96,873	\$84,578	\$91,867	\$7,289	8.62%
550-410	PROFESSIONAL	\$35,651	\$34,756	\$35,515	\$35,000	\$35,000	\$0	0.00%
550-445	INSURANCE	\$11,561	\$12,500	\$14,593	\$28,012	\$30,000	\$1,988	7.10%
550-420	TRAVEL	\$2,848	\$5,765	\$2,848	\$2,500	\$2,500	\$0	0.00%
550-440	OTHER PURCHASED SERVICES	\$175	\$250	\$2,629	\$1,000	\$1,000	\$0	0.00%
550-450	SUPPLIES	\$5,508	\$3,416	\$3,252	\$6,100	\$6,100	\$0	0.00%
550-510	EQUIPMENT	\$1,573	\$0	\$0	\$0	\$0	\$0	
550-490	OTHER EXPENSE	\$11,379	\$13,008	\$6,683	\$10,000	\$10,000	\$0	0.00%
TOTALS FUNCTION 550		\$322,660	\$323,528	\$286,136	\$291,009	\$302,828	\$11,819	4.06%
% OF FUND 100 EXPENDITURES		4.25%	4.20%	3.60%	3.67%	4.05%		

FUNCTION 600 MAINTENANCE

ACCT #	DESCRIPTION	FY 17 ACTUAL	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 REV. BUD.	FY 21 PROPOSED	CHANGE	% CHG
600-324	MAINTENANCE	\$83,033	\$90,668	\$97,863	\$82,246	\$84,373	\$2,127	2.59%
600-325	CUSTODIANS	\$109,980	\$97,817	\$108,668	\$121,270	\$125,487	\$4,217	3.48%
600-350	BENEFITS	\$151,221	\$134,975	\$152,620	\$132,497	\$144,231	\$11,734	8.86%
600-445	INSURANCE	\$8,601	\$24,298	\$34,526	\$34,871	\$38,000	\$3,129	8.97%
600-410	PROFESSIONAL SERVICES	\$0	\$1,712	\$1,846	\$1,500	\$1,500	\$0	0.00%
600-420	TRAVEL	\$0	\$0	\$0	\$2,500	\$2,500	\$0	0.00%
600-430	UTILITIES	\$352,897	\$36,898	\$43,244	\$40,000	\$40,000	\$0	0.00%
600-435	ENERGY	\$0	\$355,919	\$344,705	\$350,000	\$350,000	\$0	0.00%
600-433	INTERNET/TELEPHONE/FAX	\$274,495	\$297,163	\$274,690	\$275,000	\$240,000	(\$35,000)	-12.73%
600-434	POSTAGE	\$6,707	\$4,719	\$12,193	\$8,000	\$8,000	\$0	0.00%
600-440	OTHER PURCHASED SERVICES	\$14,215	\$14,454	\$16,501	\$15,000	\$15,000	\$0	0.00%
600-450	SUPPLIES	\$36,517	\$62,526	\$77,060	\$50,500	\$50,500	\$0	0.00%
600-512	BUILDINGS	\$5,499	\$1,005	\$43,346	\$5,000	\$5,000	\$0	0.00%
600-510	EQUIPMENT	\$0	\$20,195	\$8,961	\$2,000	\$2,000	\$0	0.00%
TOTALS FUNCTION 600		\$1,043,165	\$1,142,349	\$1,216,223	\$1,120,384	\$1,106,591	(\$13,793)	-1.23%
% OF FUND 100 EXPENDITURES		13.74%	14.83%	15.32%	14.11%	14.78%		

FUNCTION 700 PUPIL ACTIVITIES

ACCT #	DESCRIPTION	FY 17 ACTUAL	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 REV. BUD.	FY 21 PROPOSED	CHANGE	% CHG
700-314	COORDINATOR	\$8,877	\$9,051	\$9,681	\$9,237	\$9,834	\$597	6.47%
700-316	CERTIFIED STIPENDS	\$30,150	\$32,340	\$17,005	\$17,450	\$18,000	\$550	3.15%
700-324	NON-CERTIFIED STIPENDS	\$0	\$0	\$11,460	\$13,400	\$13,500	\$100	0.75%
700-350	BENEFITS	\$17,358	\$20,632	\$18,302	\$15,498	\$18,239	\$2,741	17.69%
700-410	PROFESSIONAL SERVICES	\$105	\$225	\$0	\$105	\$105	\$0	0.00%
700-420	TRAVEL	\$1,255	\$1,878	\$6,983	\$0	\$0	\$0	
700-424	STUDENT TRAVEL	\$302,791	\$314,922	\$290,018	\$310,000	\$310,000	\$0	0.00%
700-450	SUPPLIES	\$22,842	\$6,576	\$15,762	\$10,000	\$10,000	\$0	0.00%
700-510	EQUIPMENT	\$2,375	\$969	\$0	\$0	\$0	\$0	
700-440	OTHER EXPENSE	\$3,620	\$4,155	\$4,450	\$5,000	\$5,000	\$0	0.00%
TOTALS FUNCTION 700		\$389,372	\$390,748	\$373,661	\$380,690	\$384,679	\$3,989	1.05%
% OF FUND 100 EXPENDITURES		5.13%	5.07%	4.71%	4.79%	5.14%		

FUNCTION 780 COMMUNITY SUPPORT

	FY 17 ACTUAL	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 REV. BUD.	FY 21 PROPOSED	CHANGE
780-350 BENEFITS (ON-BEHALF TRS/PERS)	\$24,843	\$22,635	\$24,045	-\$333	\$0	-\$333
780-420 TRAVEL (CHARTERS)	\$0	\$0	\$0	\$36,128	\$0	\$36,128

FUNCTION 900 NON-PROGRAMMED CHARGES

	FY 17 ACTUAL	FY 18 ACTUAL	FY 19 ACTUAL	FY 20 REV. BUD.	FY 21 PROPOSED	CHANGE	% CHG
TRANSFER TO MAJOR MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$0	
<i>TRANSFER TO COMMUNITY ENGAGEMENT</i>	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0.00%
TRANS. TO MISC. MINI GRANTS	\$0	\$0	\$1,898	\$0	\$0	\$0	
TOTALS FUNCTION 900	\$10,000	\$10,000	\$11,898	\$10,000	\$10,000	\$0	0.00%
	0.13%	0.13%	0.15%	0.13%	0.13%		
		\$0	\$0		\$0	\$0	
TOTAL EXPENDITURES FUND 100	\$7,590,541	\$7,701,708	\$7,939,585	\$7,484,361	\$7,485,372	\$1,011	0.01%

FUND 100 REVENUES		\$19,832	\$19,721	\$19,985	\$18,469	\$18,485		
		388.7	400.75	421	412.25	405		
		FY 17	FY 18	FY 19	FY 20	FY 21		
ACCT #	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	REV. BUD.	PROPOSED	CHANGE	% CHG
011	CITY APPROPRIATION	\$2,988,604	\$2,973,365	\$3,079,911	\$3,192,870	\$3,237,476	\$44,606	1.40%
046	RENTAL INCOME	\$10,350	\$10,350	\$10,350	\$10,350	\$10,350	\$0	0.00%
025	INTEREST INCOME	\$40	\$38	\$5,151	\$5,000	\$5,000	\$0	0.00%
047	E-RATE REVENUE	\$154,110	\$151,688	\$198,075	\$155,000	\$128,000	(\$27,000)	-17.42%
040	OTHER LOCAL REVENUE	\$20,038	\$2,834	\$26,131	\$20,000	\$20,000	\$0	0.00%
050	BROADBAND ASSISTANCE GRANT	\$50,927	\$50,927	\$50,830	\$50,830	\$50,830	\$0	0.00%
051	FOUNDATION PROGRAM	\$3,982,190	\$4,224,055	\$4,488,929	\$4,134,512	\$3,996,306	(\$138,206)	-3.34%
056	TRS/PERS ON-BEHALF	\$461,908	\$441,333	\$516,202	\$0	\$0	\$0	
043	STUDENT SPORTS FEES	\$5,100	\$5,250	\$4,750	\$5,000	\$5,000	\$0	0.00%
044	LAB, SHOP, TEXTBOOK FEES	\$6,354	\$4,145	\$2,840	\$5,000	\$5,000	\$0	0.00%
045	GATE RECEIPTS	\$2,357	\$2,087	\$0	\$3,500	\$3,500	\$0	0.00%
048	CHARTER REVENUE	\$0	\$0	\$0	\$17,500	\$0	(\$17,500)	-100.00%
118	IMPACT AID	\$26,681	\$37,139	\$30,418	\$14,437	\$25,000	\$10,563	73.17%
TOTALS REVENUES FUND 100		\$7,708,658	\$7,903,211	\$8,413,587	\$7,613,999	\$7,486,462	(\$127,537)	-1.68%
		\$118,118	\$201,504	\$474,002	\$129,638	\$1,090		
		67.73%	67.23%	67.52%	66.81%	67.56%		

FUND 255 FOOD SERVICE EXPENDITURES

BEGINNING FUND BALANCE:

		(\$136,413)	(\$136,392)	(\$98,177)	(\$50,238)	(\$32,204)		
		FY 17	FY 18	FY 19	FY 20	FY 21		
ACCT #	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	REV. BUD.	PROPOSED	CHANGE	% CHG
790-323	AIDES	\$12,497	\$9,984	\$12,709	\$17,000	\$15,810	(\$1,190)	-7.00%
790-324	SUPPORT STAFF	\$121,961	\$127,991	\$131,381	\$135,419	\$142,875	\$7,456	5.51%
790-329	SUBSTITUTES	\$5,083	\$5,974	\$7,479	\$6,500	\$6,615	\$115	1.77%
790-350	BENEFITS	\$136,749	\$128,109	\$140,108	\$145,547	\$154,609	\$9,062	6.23%
790-420	TRAVEL	\$3,710	\$2,527	\$2,410	\$4,000	\$4,000	\$0	0.00%
790-459	FOOD	\$136,284	\$131,493	\$123,678	\$136,500	\$136,500	\$0	0.00%
790-469	NON-FOOD	\$9,054	\$5,652	\$10,392	\$12,000	\$12,000	\$0	0.00%
790-510	EQUIPMENT	\$0	\$0	\$13,006	\$0	\$0	\$0	
790-550	TRANS. FROM COMM. ENGAGEMENT	\$0	\$0	(\$1,392)	\$0	\$0	\$0	
TOTAL EXPENDITURES FUND 255		\$425,338	\$411,730	\$439,772	\$456,966	\$472,408	\$15,442	3.38%

FUND 255 FOOD SERVICE REVENUES

		FY 17	FY 18	FY 19	FY 20	FY 21		
		ACTUAL	ACTUAL	ACTUAL	REV. BUD.	PROPOSED		
ACCT #	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	REV. BUD.	PROPOSED	CHANGE	% CHG
011	CITY APPROPRIATION	\$240,000	\$265,000	\$285,000	\$290,000	\$290,000	\$0	0.00%
099	AK NUTRITIONAL FOODS GRANT	\$0	\$0	\$0	\$0	\$0	\$0	
161	TYPE A MEAL REIMBURSEMENT	\$65,650	\$70,499	\$94,545	\$65,000	\$70,000.00	\$5,000	7.69%
21	STUDENT MEAL SALES	\$97,814	\$88,787	\$85,779	\$98,000	\$90,000.00	(\$8,000)	-8.16%
22	ADULT LUNCH SALES	\$7,681	\$7,772	\$7,770	\$7,500	\$7,800.00	\$300	4.00%
162	USDA COMMODITIES	\$14,214	\$17,887	\$14,617	\$14,500	\$16,000	\$1,500	10.34%
TOTAL REVENUES FUND 255		\$425,359	\$449,945	\$487,711	\$475,000	\$473,800	(\$1,200)	-0.25%
ENDING FUND BALANCE:		(\$136,392)	(\$98,177)	(\$50,238)	(\$32,204)	(\$30,812)		

FUND 378 PRESCHOOL EXPENDITURES

BEGINNING FUND BALANCE:		\$3,687	(\$9,103)	\$1,726	\$36,141	\$62,289		
		FY 17	FY 18	FY 19	FY 20	FY 21		
ACCT #	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	REV. BUD.	PROPOSED	CHANGE	% CHG
700-315	TEACHERS	\$84,795	\$86,787	\$89,007	\$89,359	\$92,887	\$3,528	3.95%
700-323	AIDES	\$26,302	\$28,193	\$25,903	\$30,728	\$31,103	\$374	1.22%
700-325	CUSTODIANS	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$0	0.00%
700-324	OFFICE CLERK	\$2,594	\$485	\$96	\$1,500	\$7,780	\$6,280	418.68%
700-329	SUBSTITUTES	\$438	\$276	\$4,904	\$1,500	\$3,128	\$1,628	108.51%
700-350	BENEFITS	\$70,532	\$64,488	\$69,332	\$70,515	\$83,977	\$13,462	19.09%
700-420	TRAVEL	\$0	\$0	\$0	\$0	\$0	\$0	
700-410	SCHOLARSHIP FUND	\$7,313	\$4,473	\$7,500	\$7,500	\$7,500	\$0	0.00%
700-430	UTILITIES	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.00%
700-450	SUPPLIES	\$2,169	\$2,287	\$2,488	\$3,500	\$3,500	\$0	0.00%
700-510	EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES FUND 378		\$200,642	\$193,489	\$205,730	\$211,102	\$236,375	\$25,273	12.28%

FUND 378 PRESCHOOL REVENUES

ACCT #	DESCRIPTION	FY 17	FY 18	FY 19	FY 20	FY 21	CHANGE	% CHG
		ACTUAL	ACTUAL	ACTUAL	REV. BUD.	PROPOSED		
011	CITY APPROPRIATION	\$140,000	\$175,000	\$190,000	\$190,000	\$190,000	\$0	0.00%
049	OTHER LOCAL REVENUE	\$47,851	\$29,319	\$50,145	\$47,250	\$47,250	\$0	0.00%
TOTAL REVENUES FUND 378		\$187,851	\$204,319	\$240,145	\$237,250	\$237,250	\$0	0.00%
ENDING FUND BALANCE:		(\$9,103)	\$1,726	\$36,141	\$62,289	\$63,164		