

KASHUNAMIUT SCHOOL DISTRICT

FY 2024 FINAL BUDGET **JUNE 1, 2023**

Gregory Slats, Board President, Seat A

Jeremy Tuluk, Vice President, Seat D

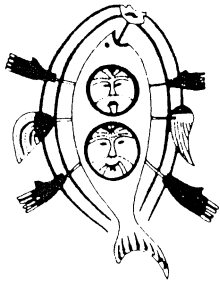
Dayna Nash, Secretary, Seat E

John Atchak, Board Member, Seat B

Pius Imgalrea, Board Member, Seat C

Jeanne Campbell, Superintendent

*The Kashunamiut School District, school and community, while ensuring respect for all cultures,
will provide the best education possible for the students to graduate, enabling them to
successfully learn and grow in any environment.*



KASHUNAMIUT SCHOOL DISTRICT
985 KSD WAY
CHEVAK, AK 99563

Phone (907) 858-7713
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May 25, 2023

To the Kashunamiut School District Board of Education:

The Kashunamiut School District administration is pleased to present you with the budget for the fiscal year 2024. The budget is the primary document that communicates the District's plans for spending in the ensuing fiscal year and it also details its organization goals and objectives in monetary terms. The District is required to prepare and approve a balanced budget and submit its budget to the State of Alaska, Department of Education & Early Development by July 15th each year. A balanced budget is defined as revenue budgeted at least the same as, or more than, the budgeted expenditures or use of fund balance.

In presenting the FY 2024 Budget document, we may discuss the instructional, operational, and financial plans in an open forum. We believe interaction and input between stakeholders leads to improvements benefiting the education of students within the Kashunamiut School District. The administration of the Kashunamiut School District has reviewed and discussed its plan for the FY 2024 school year in terms of what can be accomplished within the bounds of a balanced budget.

Budget development is always a work in progress. At this point, the budget is balanced. Changes will occur in FY 2024 when salaries and benefits are set and foundation funding is finalized with the approval of the 20 day Average Daily Membership and the Intensive Student count.

ORGANIZATIONAL COMPONENT

The Kashunamiut School District was established as an REAA July 1, 1985 and operates a public-school system under an elected school board, as permitted by Alaska State Statutes 145.14.060. It is governed by a 5-member board with members elected in staggered 3-year terms.

BUDGET PROCESS

Board Policy 3100 states that, "The district budget shall be prepared annually from the best possible estimates of revenues and expenditures. The Superintendent or designee shall determine the manner in which the budget shall be prepared and shall schedule the budget

adoption process in accordance with legal time requirements. A public hearing shall be held prior to the adoption of the budget or a revised budget.” The District’s School Board approves a budget timeline which includes opportunities for presentation to the public. Below is the FY 2024 budget timeline.

FY 2024 BUDGET PROCESS AND TIMELINE

FY 2024 1st Proposed Budget presented to the Board at regular meeting

March 16, 2023

Public Budget Hearing (BP 3100 BUDGET *The district budget shall be prepared annually from the best possible estimates of revenues and expenditures. The Superintendent or designee shall determine the manner in which the budget shall be prepared and shall schedule the budget adoption process in accordance with legal time requirements. A public hearing shall be held prior to the adoption of the budget or a revised budget.)*

FY 2024 2nd Proposed Budget Presented to the Board at regular meeting

April 20, 2023

FY 2024 3rd (and Final) Proposed Budget Presented to the Board at regular meeting

June 1, 2023

Adoption of Budget May Regular Board Meeting

GENERAL FUND REVENUES AND EXPENDITURES

Below are the assumptions used to develop the FY 2024 budget.

Revenue Budget

We have developed this budget based on assumptions about the final legislative funding for FY 2024. This budget assumes that we will be funded at \$5,960 per base student allocation (BSA) with no cuts to Basic Need or any part of the foundation formula itself. This is a \$30.00 increase to the BSA as approved by the May 2022 Alaska Legislature. We have also included the one-time funding per the State Operating Fund.

In the State of Alaska the number of students enrolled in a district during the 20-day count period is based on computing the Average Daily Membership (ADM) that is used to calculate the amount of state funding provided to each district.

REVENUE BUDGET

Revenue projection of **\$9,772,284**:

- Enrollment projected at 311.5 Students – the same as this year
- Intensive students (13 x's the BSA of \$5,930) – 16 projected – the same as this year
- ISER Area Cost Differential of 1.619
- Career & Technical Education (CTE) Factor – 1.015
- Special Needs Factor – 1.20
- Base Student Allocation (BSA) - \$5,960 - \$30.00 increase from this year.
- TRS On-Behalf (12.96%) and PERS On-Behalf (3.10%) – zero net effect against on behalf expenditures
- Impact Aid is estimated at \$3,333,133
- E-rate is estimated at \$1,295,222 – KSD is at a 90% discount rate
- Earnings on investments are a small increase
- Other revenues projected at \$35,000

EXPENDITURE BUDGET

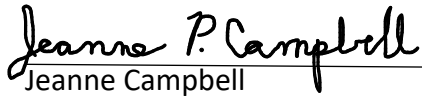
Expenditure projection of **\$9,772,284**:

Below are the expenditure highlights and other considerations for FY 2024. This budget includes:

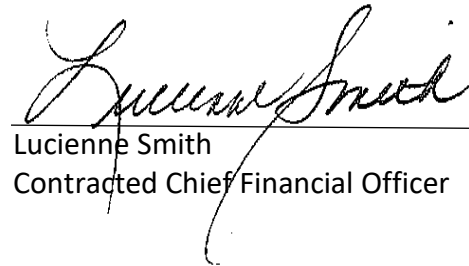
- Step increase for returning classified positions (if applicable)
- Step increase (if applicable) for returning certificated positions
- Health Insurance plan rates have been updated to recent quote – 3.56% increase
- Liability & Property Insurances 10% increase
- TRS On behalf is 12.96% and PERS On behalf is 3.10% (these net to zero as revenues equal expenses for On Behalf)
- Communications (Internet) under technology based on current GCI contract
- A total \$1,178,000 in transfers; \$150K to Food Service to supplement its deficit between revenues and expenditures; \$450K to employee housing to supplement its deficit between revenues and expenditures and renovations; \$500K to CIP for upgrades to facilities with a portion to reserve the 2% required by DOEED for planned K-12 renovations when the project is funded; \$78K to fund balance. Some of the CIP and Employee housing projects schedule to begin this summer are:
 - Housing leveling; adjust doors to all close properly*
 - Renovate Units 10 A & B and Unit 2*
 - Insulation of housing units including caulking and weather stripping*
 - Boiler upgrades*
 - Carbon monoxide detectors installed in all housing units*
 - Fire suppression system upgraded*
 - Build inventory of items for housing – appliances/furniture.*

- We have leveraged our CRRSA – ESSER III grant and funded additional positions - a Resource Specialist at Chevak School, Dean of Students, Director of Curriculum/Federal & State programs, Cultural Liaison, Social Studies Teacher, 7-12 Reading Specialist, and custodial position with maintenance staff. In FY 2025 we will need to revisit these positions to determine if we will have sufficient funding in the general fund going forward.

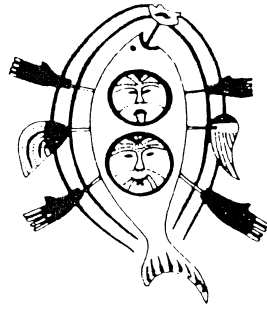
We thank you for your consideration of the FY 2024 budget.



Jeanne Campbell
Superintendent



Lucienne Smith
Contracted Chief Financial Officer



KASHUNAMIUT SCHOOL DISTRICT

Chevak, Alaska

FY 2024 3rd Proposed BUDGET
May 25, 2023

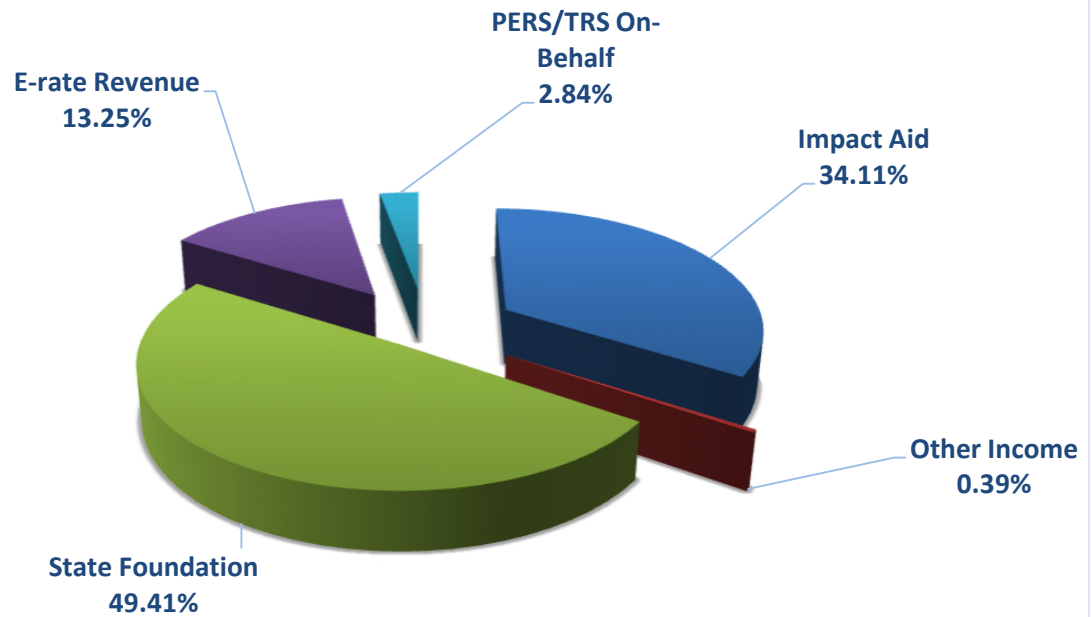
Gregory Slats, President, Seat A
Jeanne Campbell, Superintendent
Jeremy Tuluk , Vice President, Seat D
Dayna Nash, Treasurer/Secretary, Seat E
John Atchak, Member Seat B
Pius Imgalrea Tuluk, Member Seat C

KASHUNAMIUT SCHOOL DISTRICT

FY 2024 3RD PROPOSED BUDGET

	FY 2023 FINAL REVISED BUDGET	FY 2024 3RD PROPOSED BUDGET	Change	Percent of FY 2024 Budget
<i>Enrollment Projection</i>	<i>321 +13 INT</i>	<i>311.5 +16 INT</i>	<i>-9.5/+3</i>	
FUND 100: General Operating Fund				
Earnings on Investments	\$ 1,000	\$ 3,000	\$ 2,000	0.03%
State of Alaska Foundation	4,047,952	4,080,571	32,619	41.76%
State of Alaska Quality Schools	17,397	17,397	0	0.18%
Other State Revenue(TRS On Behalf - 12.96%)	191,570	242,172	50,602	2.48%
Other State Revenue(PERS On Behalf - 3.10%)	34,096	35,047	951	0.36%
Impact Aid (Federal)	3,333,133	3,333,133	-	34.11%
E-rate Revenue (Federal)	1,317,482	1,295,222	(22,260)	13.25%
Other State Revenue	240,622	730,742	490,120	7.48%
Other Revenue(Fees/Gate/Rental)	35,000	35,000	-	0.36%
Fund Balance	-	-	-	0.00%
FUND TOTAL	\$ 9,218,252	\$ 9,772,284	\$ 554,032	100%
TOTAL GENERAL FUND REVENUE	\$ 9,218,252	\$ 9,772,284	\$ 554,032	100%

KASHUNAMIUT SCHOOL DISTRICT
Revenues by Source
FY 2024 Budget



KASHUNAMIUT SCHOOL DISTRICT

BENEFITS

Description and Percentage of Gross Payroll

Benefit Costs for FY 2024

Object Code	Description	% of Gross Classified	% of Gross Certificated	Comment
361	Health & Life Insurance	30.00	30.00	
362	Unemployment	1.00	1.00	All employees
363	Workers Comp. Insurance	0.02	0.02	All employees
364	F.I.C.A. (Social Security)	6.20	-	Limit \$160,200 gross per calendar year - Substitutes only
364	Medicare (1.45% of Gross)	1.45	1.45	Certificated employees hired after 4/1/86 and all Classified wages
365	TRS	-	12.56	Certificated employees only
366	PERS	22.00	-	Classified employees working 15 or more hrs/wk except temporary
	TOTAL	60.67	45.03	
360	Total Classified/Certificated			
	Budgeted Benefits	60.67	45.03	

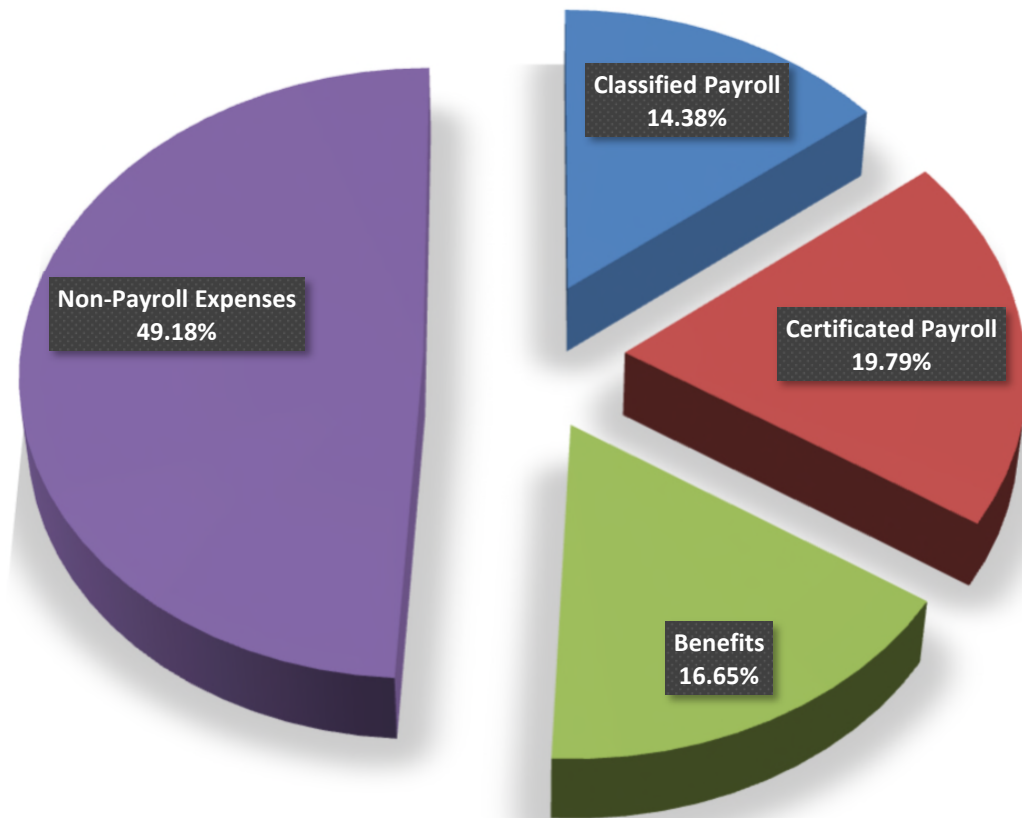
KASHUNAMIUT SCHOOL DISTRICT

Expenditure Summary by Function

FY 2024 3RD PROPOSED BUDGET

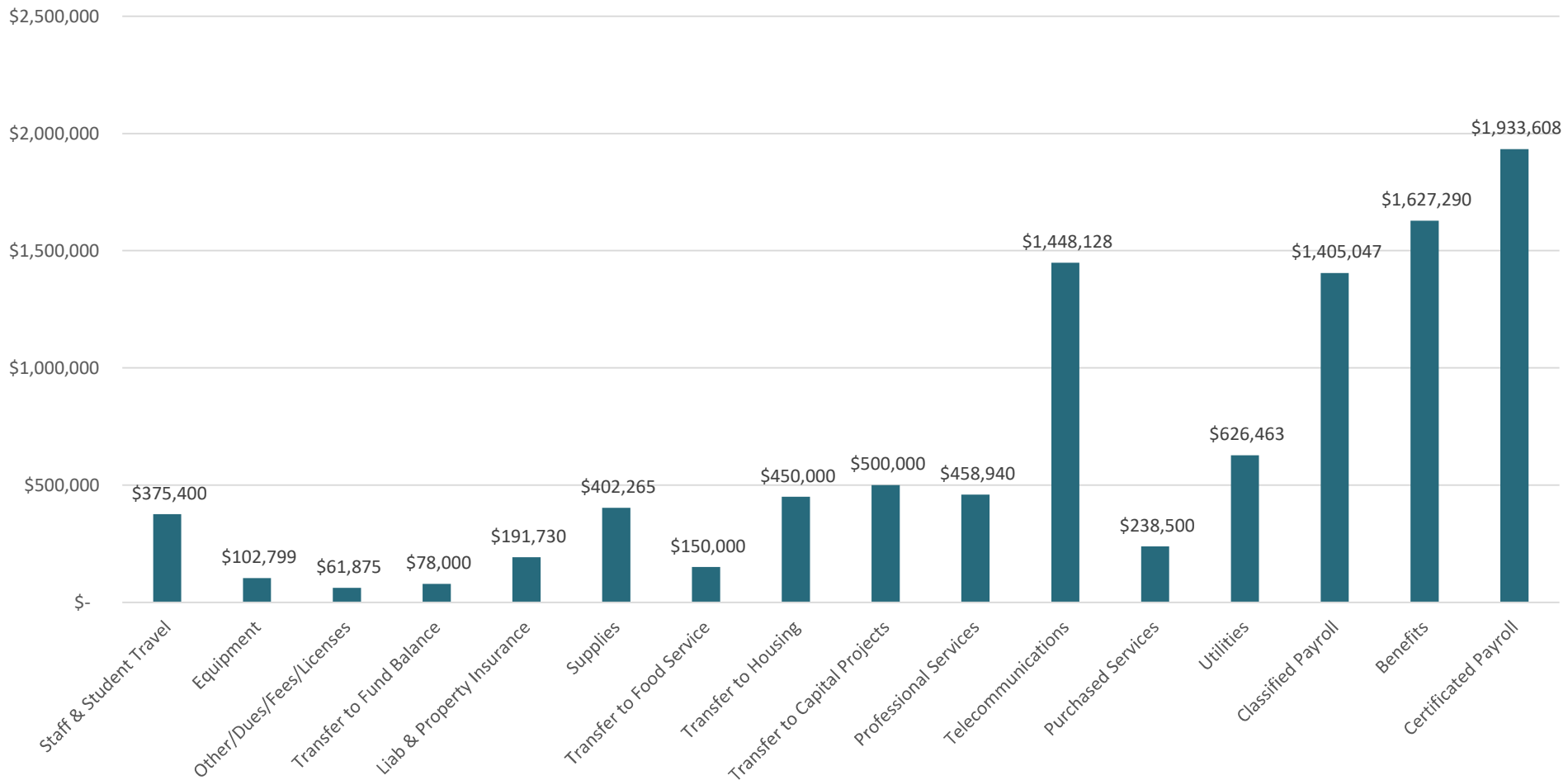
Function		FY 2023 FINAL REVISED BUDGET	FY 2024 3RD PROPOSED BUDGET	Increase (Decrease)	Percent Increase	Percent of FY 2024 Total
100	Instruction	\$ 2,343,117	\$ 2,553,647	\$ 210,530	8.24%	26.13%
200	Special Education Instruction	813,517	880,168	66,651	7.57%	9.01%
220	Special Education Support	61,150	-	(61,150)	#DIV/0!	0.00%
300	Support Services - Student	138,567	185,913	47,346	25.47%	1.90%
350	Support Services - Instruction	1,716,730	1,632,844	(83,886)	-5.14%	16.71%
400	School Administration	161,863	166,245	4,382	2.64%	1.70%
Sub Total Instruction		\$ 5,234,944	\$ 5,418,817	\$ 183,873	3.39%	55.45%
450	School Administration Support	\$ 147,005	\$ 139,701	\$ (7,304)	-5.23%	1.43%
511	School Board	290,219	294,124	3,905	1.33%	3.01%
510	District Administration	235,849	242,709	6,860	2.83%	2.48%
550	District Administration Support	326,167	280,349	(45,818)	-16.34%	2.87%
600	Maintenance & Operations	1,753,891	1,817,536	63,645	3.50%	18.60%
700	Student Activities	388,599	401,049	12,450	3.10%	4.10%
Sub Total Admin/O&M		\$ 3,141,730	\$ 3,175,467	\$ 33,737	-11%	32%
Sub Total Inst/Admin/O&M		\$ 8,376,674	\$ 8,594,284	\$ 217,610	2.53%	87.95%
900	Transfers					
900..550	Transfers to Food Service	\$ 150,000	\$ 150,000	\$ -	0.00%	1.53%
900..552	Transfers to Teacher Housing	250,000	450,000	200,000	44.44%	4.60%
900..552	Transfers to Pupil Transportation	-	-	-	0.00%	0.00%
900..554	Transfers to CIP	300,000	500,000	200,000	40.00%	5.12%
900..555	Transfers to Fund Balance	97,000	78,000	(19,000)	0.00%	0.80%
Sub Total Transfers		\$ 797,000	\$ 1,178,000	\$ 381,000	32.34%	12.05%
Total General Fund Expenditures		\$ 9,173,674	\$ 9,772,284	\$ 598,610	6.13%	100.00%

KASHUNAMIUT SCHOOL DISTRICT
Payroll & Non-Payroll Costs
FY 2024 3rd Proposed Budget



KASHUNAMIUT SCHOOL DISTRICT

FY 2024 3rd Proposed Budget Expenses by Object



KASHUNAMIUT SCHOOL DISTRICT

FY 2024 3RD PROPOSED BUDGET

		FY 2023 FINAL REVISED BUDGET	FY 2024 3RD PROPOSED BUDGET	\$ Change	% Change
Fund 100: School Operating					
Function: 100	Regular Instruction	\$ 1,347,763	\$ 1,695,126	\$ 347,363	25.77%
120	Bilingual/Bicultural Instruction	584,018	517,555	(66,463)	-11.38%
160	Vocational Instruction	411,336	340,966	(70,370)	-17.11%
200	Special Education	813,517	880,168	66,651	8.19%
220	Special Education Support	61,150	-	(61,150)	-100.00%
300	Support Services - Students	138,567	185,913	47,346	34.17%
350	Support Services - Instruction	1,716,730	1,632,844	(83,886)	-4.89%
400	School Administration	161,863	166,245	4,382	2.71%
450	School Administration Support	147,005	139,701	(7,304)	-4.97%
511	Board of Education	290,219	294,124	3,905	1.35%
510	Office of the Superintendent	235,849	242,709	6,860	2.91%
550	District Administration Support	326,167	280,349	(45,818)	-14.05%
600	Operations & Maintenance	1,753,891	1,817,536	63,645	3.63%
700	Student Activities	388,599	401,049	12,450	3.20%
900	Fund Transfers	797,000	1,178,000	381,000	47.80%
	Fund Total	9,173,674	9,772,284	598,610	7%
TOTAL EXPENDITURES		\$ 9,173,674	\$ 9,772,284	\$ 598,610	6.53%
	# Students	311.5	311.5	0	0.00%
	# Teachers	25.0	25.0	0	0.00%
	# Classified	31.8	31.8	0	0.00%
	# Certificated Administrators	2.0	2.0	0	0.00%
	Pupil / Teacher Ratio	12.5	12.5	0	0.00%
	Average Per Pupil Expenditure	\$ 29,450	\$ 31,372	\$ 1,922	6.53%

KASHUNAMIUT SCHOOL DISTRICT

FY 2024 3RD PROPOSED BUDGET FY 2023

Account Code	Description	Comments	FINAL REVISED BUDGET	FY 2024 3RD PROPOSED BUDGET	Change
Regular Instruction					
100..100 315	Cert-Teacher	16.0 FTE	\$ 801,348	1,029,108	\$ 227,760
100..100 323	NonCert-Aides		-	-	-
100..100 329	Substitutes/Temporaries		50,000	65,000	15,000
100..100 360	Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		217,209	262,212	45,003
100..100 367	TRS On Behalf		96,643	133,372	36,729
100..100 366	PERS On Behalf		-	-	-
100..100 369	Other Employee Benefits	Tuition Reimb (Cert & Class)	42,000	42,000	-
100..100 390	Transportation Allowance		11,000	16,000	5,000
100..100 420	Staff Travel		10,000	10,500	500
100..100 425	Student Travel		5,000	5,250	250
100..100 430	Communications		2,500	2,500	-
100..100 440	Other Purchased Services	(Copiers Maint) (Quality Schools/Science)	11,500	11,500	-
100..100 450	Supplies/Material/Media	Mat'ls-\$17K)	100,563	117,683	17,120
Total 100	Regular Instruction		1,347,763	1,695,126	347,363
Bilingual / Bicultural Instruction					
100..120.. 315	Cert-Teacher	6.0 FTE	211,203	253,543	42,340
100..120.. 323	NonCert-Aides		99,810	-	(99,810)
100..120.. 329	Substitutes/Temporaries		15,000	15,000	-
100..120.. 360	Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		210,000	201,153	(8,847)
100..120.. 367	TRS On Behalf		25,470	32,859	7,389
100..120.. 368	PERS On Behalf		2,785	-	(2,785)
100..120.. 390	Transportation Allowance		5,000	-	(5,000)
100..120.. 420	Staff Travel		5,000	5,250	250
100..120.. 425	Student Travel		2,500	2,500	-
100..120.. 450	Supplies/Material/Media		7,250	7,250	-
Total 120	Bilingual / Bicultural Instructon		584,018	517,555	(66,463)
Vocational Instruction					
100..160 315	Cert-Teacher	3.0 FTE	206,265	147,340	(58,925)
100..160 323	NonCert-Aides	0.25 FTE	-	8,181	8,181
100..160 329	Substitutes/Temporaries		3,500	3,500	-
100..160 360	Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		137,196	125,097	(12,099)
100..160 367	TRS On Behalf		24,875	19,095	(5,780)
100..160 368	PERS On Behalf		-	254	254
100..160 390	Transportation Allowance		4,000	2,000	(2,000)
100..160 440	Other Purchased Services		500	500	-
100..160 450	Supplies/Material/Media		35,000	35,000	-
Total 160	Vocational Instruction		411,336	340,966	(70,370)
Special Education					
100..200.. 315	Cert-Teacher	2.0 FTE	133,502	133,502	-
100..200.. 323	NonCert-Aides	12.00 FTE	272,615	305,665	33,050
100..200.. 329	Substitutes/Temporary		10,000	10,000	-
100..200.. 360	Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		175,694	185,974	10,280
100..200.. 367	TRS On Behalf		16,100	17,302	1,202
100..200.. 368	PERS On Behalf		7,606	9,476	1,870
100..200.. 390	Transportation Allowance		2,000	2,000	-
100..200.. 410	Professional & Technical	(OT,PT,Psych, Speech/Path, Contr Svcs)	175,000	195,000	20,000
100..200.. 420	Staff Travel		5,000	5,250	250
100..200.. 450	Supplies/Material/Media		15,000	15,000	-
100..200.. 490	Other Expenses		1,000	1,000	-
Total 200	Special Education		813,517	880,168	66,651

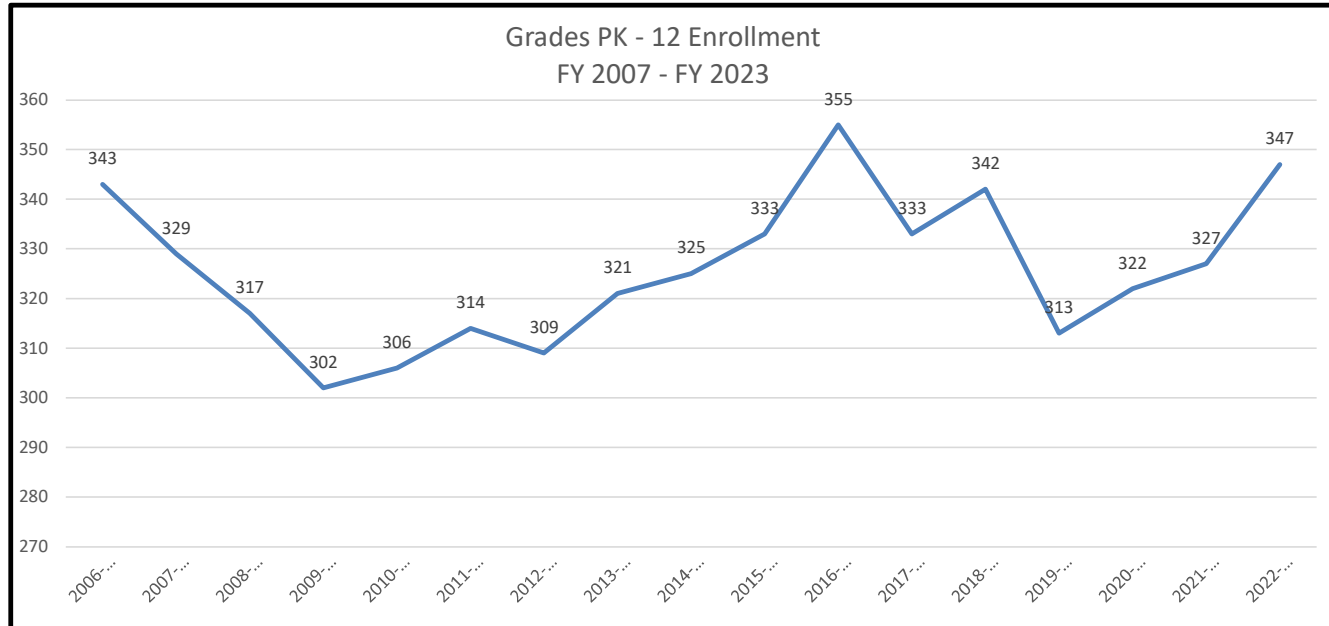
			FY 2023	FY 2024 3RD	
			FINAL	PROPOSED	
Account Code	Description	Comments	REVISED BUDGET	BUDGET	Change
<u>Special Education Support</u>					
100..220..	316	Extra Duty Pay	1,000	-	(1,000)
100..220..	360	Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)	150	-	(150)
100..220..	410	Professional & Technical (Oversight of Sped)	60,000	-	(60,000)
100..220..	450	Supplies/Material/Media	-	-	-
Total	220	Special Education Support	61,150	-	(61,150)
<u>Support Services - Students (Counseling)</u>					
100..300..	318	Cert-Specialist 1.0 FTE	37,500	71,777	34,277
100..300..	323	NonCert-Aides 1 @ .88 FTE ISS	33,649	27,834	(5,815)
100..300..	360	Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)	60,879	70,487	9,608
100..300..	367	TRS On Behalf	-	9,302	9,302
100..300..	368	PERS On Behalf	939	863	(76)
100..300..	420	Staff Travel	1,000	1,050	50
100..300..	433	Communications	100	100	-
100..300..	440	Other Purchased Services	1,500	1,500	-
100..300..	450	Supplies/Material/Media	2,500	2,500	-
100..300..	490	Other Expenses Annual Subsc.	500	500	-
Total	300	Support Services - Students (Counseling)	138,567	185,913	47,346
<u>Support Services - Instruction - Technology</u>					
100..350..	324	Non Cert - Support Staff 2.0 FTE	106,994	78,017	(28,977)
100..350..	360	Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)	37,230	27,355	(9,875)
100..350..	368	PERS On Behalf	2,986	2,419	(567)
100..350..	390	Transportation Allowance	-	-	-
100..350..	410	Professional & Technical (Erate Submittal; tech help)	40,000	40,000	-
100..350..	420	Staff Travel	2,500	2,625	125
100..350..	433	Communications Internet	1,442,520	1,397,928	(44,592)
100..350..	440	Other Purchased Services (GCI MBIS, tech repair)	60,000	60,000	-
100..350..	450	Supplies/Material/Media	20,000	20,000	-
100..350..	490	Other Expense (Powerschool Fees)	4,500	4,500	-
Total	350	Support Services - Instruction - Technology	1,716,730	1,632,844	(83,886)
<u>School Administration</u>					
100..400..	313	Principal 1.0 FTE	107,386	101,000	(6,386)
100..400..	360	Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)	28,026	38,531	10,505
100..400..	367	TRS On Behalf	12,951	13,090	139
100..400..	390	Transportation Allowance	1,000	1,000	-
100..400..	410	Professional & Technical	1,000	1,000	-
100..400..	420	Staff Travel Principal Annual ACSA Mtg	2,500	2,625	125
100..400..	433	Communications	500	500	-
100..400..	440	Other Purchased Services	500	500	-
100..400..	450	Supplies/Material/Media	6,500	6,500	-
100..400..	490	Other Expense ACSA Dues	1,500	1,500	-
Total	400	School Administration	161,863	166,245	4,382
<u>School Administration Support</u>					
100..450..	324	NonCert-Support 2.0 FTE	74,617	67,738	(6,879)
100..450..	324	Substitutes/Temporaries	15,000	15,000	-
100..450..	360	Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)	47,806	47,364	(442)
100..450..	368	PERS On Behalf	2,082	2,100	18
100..450..	450	Supplies/Material/Media	7,500	7,500	-
Total	450	School Administration Support	147,005	139,701	(7,304)

			FY 2023	FY 2024 3RD	
			FINAL	PROPOSED	
Account Code	Description	Comments	REVISED	BUDGET	Change
			BUDGET		
Board of Education					
100..511..	324 NonCert-Support	.5 FTE (Board Stipends 12 Reg Mtgs. X \$700 + Sp Mtgs.)	29,349	30,566	1,217
100..511..	327 Board Stipends		59,500	59,500	-
100..511..	327 Substitutes/Temporary		1,500	1,500	-
100..511..	360 Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		102,926	103,236	310
100..511..	368 PERS On Behalf		819	948	129
100..511..	410 Professional & Technical	(AASB)	10,000	10,000	-
100..511..	420 Staff Travel		45,000	47,250	2,250
100..511..	433 Communications		25,000	25,000	-
100..511..	450 Supplies/Material/Media		1,750	1,750	-
100..511..	490 Other Expense	AASB Annual Dues	14,375	14,375	-
Total	511 Board of Education		290,219	294,124	3,905
Office of the Superintendent					
100..512..	311 Superintendent	1.0 FTE	128,769	132,338	3,569
100..512..	360 Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		31,450	32,619	1,169
100..512..	367 TRS On Behalf		15,530	17,151	1,621
100..512..	390 Travel Allowance		-	2,500	2,500
100..512..	412 Professional & Technical	Legal Fees; (Negotiations)	45,000	40,000	(5,000)
100..512..	420 Staff Travel		5,000	8,000	3,000
100..512..	433 Communications		100	100	-
100..512..	450 Supplies/Material/Media		3,500	3,500	-
100..512..	490 Other Expense	(ACSA Dues)	6,500	6,500	-
Total	512 Office of the Superintendent		235,849	242,709	6,860
District Administrative Support - Fiscal Services					
100..550..	321 Non Cert - Director/Coord/Mgr	1.0 FTE	86,765	88,043	1,278
100..550..	324 Non-Cert Support Staff	2.0FTE	77,606	63,115	(14,491)
100..550..	329 Substitutes/Temporaries		6,000	25,000	19,000
100..550..	360 Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)		27,376	21,188	(6,188)
100..550..	368 PERS On Behalf		4,586	4,686	100
100..550..	370 Housing Subsidy		3,600	3,600	-
100..550..	390 Transportation Allowance		1,000	1,000	-
100..550..	410 Professional & Technical	(Contracted CFO);NBMI Reg. ALASBO Reg.	154,000	95,940	(58,060)
100..550..	412 Professional & Technical	Annual Audit	43,000	45,000	2,000
100..550..	420 Staff Travel	(NBMI & ALASBO)	6,000	10,000	4,000
100..550..	433 Communications	Phone, Postage	22,000	22,000	-
100..550..	440 Other Purchased Services	Copier Maint, BkGrnd Cks	24,000	24,000	-
100..550..	445 Liability Insurance	General Liability	96,500	106,150	9,650
100..550..	450 Supplies/Material/Media		10,884	10,884	-
100..550..	475 Technology Supplies	BM Software Fee, Printer & Ink	7,500	7,500	-
100..550..	490 Other Expense	Bank Fees, Admin Fees, Dues	30,000	30,000	-
100..550..	495 Indirect Recovery	8.13% on Eligible Grants	(274,650)	(277,757)	(3,107)
Total	550 District Administration Support - Fiscal Services		326,167	280,349	(45,818)
Operations & Maintenance					
100..600..	321 Director/Coord/Manager	.80 FTE	45,554	45,554	(0)
100..600..	325 Non-Cert Maintenance/Custodi	9.0 FTE	395,107	415,834	20,727

Account Code	Description	Comments	FY 2023	FY 2024 3RD	Change
			FINAL REVISED BUDGET	PROPOSED BUDGET	
100..600..	329	Substitutes/Temporaries	75,000	75,000	-
100..600..	360	Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)	150,371	156,954	6,583
100..600..	368	PERS On Behalf	12,294	14,303	2,009
100..600..	410	Professional & Technical	20,000	20,000	-
100..600..	420	Staff Travel	13,000	13,650	650
100..600..	431	Water & Sewer	125,000	135,000	10,000
100..600..	433	Communications	-	-	-
100..600..	436	Electricity	200,000	210,000	10,000
100..600..	438	Heating Fuel	268,060	281,463	13,403
100..600..	440	Other Purchased Services	150,000	140,000	(10,000)
100..600..	445	Insurance & Bond Premiums	77,800	85,580	7,780
100..600..	452	Supplies/Material/Media	137,705	139,498	1,793
100..600..	458	Fuel - Gasoline	14,000	14,700	700
100..600..	510	Equipment	70,000	70,000	-
Total	600	Maintenance & Operations	1,753,891	1,817,536	63,645
<u>Student Activities</u>					
100..700..	316	Extra Duty Pay	65,000	65,000	-
100..700..	329	Substitutes/Temporaries	5,000	5,000	-
100..700..	360	Benefits: (Health, SS, Med, ESC, WC, TRS-PERS)	7,800	7,800	-
100..700..	367	TRS On Behalf	-	-	-
100..700..	368	PERS On Behalf	-	-	-
100..700..	410	Professional & Technical	12,000	12,000	-
100..700..	420	Staff Travel	24,000	25,200	1,200
100..700..	425	Student Travel	225,000	236,250	11,250
100..700..	440	Other Purchased Services	500	500	-
100..700..	450	Supplies/Material/Media	13,000	13,000	-
100..700..	490	Other Expense	3,500	3,500	-
100..700..	510	Equipment	32,799	32,799	-
Total	700	Student Activities	388,599	401,049	12,450
<u>Fund Transfers</u>					
100..900..	550	Transfer to Food Service	150,000	150,000	-
100..900..	552	Transfer to Housing	250,000	450,000	200,000
100..900..	553	Transfer to Pupil Transportation	-	-	-
100..900..	554	Transfer to Capital Projects	300,000	500,000	200,000
100..900..	555	Transfer to Fund Balance	97,000	78,000	(19,000)
Total	900	Fund Transfers	797,000	1,178,000	381,000
Total	100	School Operating Fund	\$ 9,173,674	\$ 9,772,284	\$ 598,610
Total		Kashunamiut School District	\$ 9,173,674	\$ 9,772,284	\$ 598,610

KASHUNAMIUT SCHOOL DISTRICT Enrollment History

Grades PK-12	PK	KG	1	2	3	4	5	6	7	8	9	10	11	12	Total	Total
															KG-12	PK-12
2005-2006	1	28	26	24	21	24	22	32	23	31	39	23	21	15	329	330
2006-2007	7	27	23	25	26	20	31	21	36	24	31	19	33	20	336	343
2007-2008	12	25	26	23	22	25	16	26	19	27	25	34	19	30	317	329
2008-2009	3	30	30	23	19	23	28	16	26	20	43	16	20	20	314	317
2009-2010	2	29	24	25	21	18	25	23	15	26	36	25	12	21	300	302
2010-2011	4	28	29	24	25	20	17	26	23	18	25	23	27	17	302	306
2011-2012	2	33	29	26	22	23	20	19	27	22	14	26	17	34	312	314
2012-2013	1	32	28	35	20	23	26	22	17	26	19	13	25	22	308	309
2013-2014	3	30	28	28	32	23	22	24	22	17	28	17	13	34	318	321
2014-2015	3	35	25	28	27	33	24	21	26	20	18	25	17	23	322	325
2015-2016	1	41	27	25	28	26	33	25	22	25	19	14	23	24	332	333
2016-2017	15	36	41	26	27	29	26	32	22	23	16	18	14	30	340	355
2017-2018	11	18	32	38	26	26	30	24	31	23	17	20	18	19	322	333
2018-2019	14	15	20	32	38	28	28	32	26	31	23	17	20	18	328	342
2019-2020	11	23	27	15	32	35	26	24	24	21	26	12	19	18	302	313
2020-2021	15	16	24	27	10	30	31	23	25	29	25	29	17	21	307	327
2021-2022	18	33	19	30	16	14	31	31	24	22	23	18	29	19	309	322
2022-2023	30	33	32	14	25	22	16	31	27	23	19	24	23	28	317	347



KASHUNAMIUT SCHOOL DISTRICT
FY 2024 Projection
Foundation Revenue Calculation

	Enrollment	School x Size Factor	District Cost x Factor ¹	Special Needs x Factor	+ CTE .015	+ Intensive Needs	Intensive x 13 ³	= Total ADM
Chevak School Elementary (K-6)	171.70	241.54	391.05	469.26	476.30	8.00	104.00	580.30
Chevak School High School (7-12)	<u>139.20</u>	<u>204.38</u>	<u>330.90</u>	<u>397.08</u>	<u>403.04</u>	<u>8.00</u>	<u>104.00</u>	<u>507.04</u>
Total	310.90	445.92	721.95	866.34	879.34	16.00	208.00	1087.34
						+ Corresp	0.90	0.00
						Adjusted ADM:		1087.34

Foundation:

Total ADM	1,087.32
x BSA ² \$	5,960
=Basic Need	6,480,427
- Impact Aid Reduction \$	(2,399,856)
- Required Local Contribution \$	-
+Preliminary Adjusted Floor \$	-
=State Aid \$	4,080,571
+Quality Schools \$	17,397
=Projected FY 2024 Foundation: \$	4,097,968

1. Per HB 273 ACD for the KSD is 1.619
2. BSA \$5,930
3. Spec Ed Intensive Multiplier is 13.