

Southwest Region School District

Strategies for FY09 to balance budget and build unreserved

- Decrease fuel and food inventory by \$518,666
- Continue to rent empty housing units
- Sell excess equipment and possibly real property
- Utilize interest earned on construction project when project is complete - \$475,335
- Share costs with non-district users by establishing a building use fee
- ????

Total interest earned from investing construction money

FY07 interest earned

3/30/03	3,342.00	
5/29/03	3,821.22	
from checking acct	132,464.00	
	total FY07 interest	\$139,627

FY08 interest earned

9/5/03	54,365.08	
10/25/03	37,458.33	
11/15/03	26461.11	
12/11/03	44702.22	
2/12/04	17777.78	
3/6/04	76444.44	
int rec 8-12	59,952.04	
	total FY08 interest	\$317,161

FY09 interest earned

11-Aug	18547	
	total FY09 interest	\$18,547

total construction interest earned		<hr/>
		\$475,335

Southwest Region School District

OPERATING FUND BY FUNCTION

10/20/04

These numbers are preliminary and will have changed by the board workshop on 10-29-08

	<u>CURRENT</u> <u>BUDGET</u>	<u>ACTUAL</u> <u>EXPENDITURES</u>	<u>OUTSTANDING</u> <u>P.O.'S</u>	<u>REMAINING</u> <u>BALANCE</u>	<u>%</u> <u>SPENT</u>
INSTRUCTION	4,717,745	1,020,284	9,869	3,687,590	21.8%
BILINGUAL INSTRUCTION	72,774	4,408	1,110	67,256	7.6%
SPECIAL EDUCATION	1,119,936	180,905	135	938,895	16.2%
SPED SUPPORT SERVICES	294,319	44,909	141,044	108,366	63.2%
GUIDANCE	114,948	25,668	151	89,129	22.5%
INSTRUCTIONAL SUP SERV	1,521,148	346,261	1,231	1,173,656	22.8%
INFORMATION SYSTEMS	428,477	171,883	7,964	248,630	42.0%
SCHOOL ADMINISTRATION	788,835	164,895	-	623,940	20.9%
SCHOOL ADMIN SUP SERVI	195,557	22,422	-	173,135	11.5%
SCHOOL BOARD	81,507	3,642	-	77,865	4.5%
SUPERINTENDENT OFFICE	174,124	47,085	327	126,712	27.2%
ADMINISTRATIVE SUPPORT	300,297	175,445	12,285	112,567	62.5%
BUSINESS OFFICE	452,301	105,774	-	346,527	23.4%
PERSONNEL	102,648	21,151	-	81,497	20.6%
JANITORIAL	1,733,740	190,274	35,000	1,508,466	13.0%
MAINTENANCE	1,106,043	458,920	34,321	612,802	44.6%
HAZARDOUS MATERIALS	103,216	103,492	-	(276)	100.3%
STUDENT ACTIVITIES	335,001	17,646	237	317,118	5.3%
KOLIGANEK CIP	75,000	55,420	-	19,580	73.9%
TRS/PERS ONBEHALF	318,539	9,435	-	309,104	3.0%
FUND TRANSFERS	737,007	737,007	-	-	100.0%
	<u>14,773,162</u>	<u>3,906,926</u>	<u>243,674</u>	<u>10,622,559</u>	<u>28.1%</u>

Southwest Region School District

OPERATING FUND BY OBJECT
10/20/04

	CURRENT BUDGET	ACTUAL EXPENDITURES	OUTSTANDING P.O.'S	REMAINING BALANCE	% SPENT
SUPERINTENDENT	\$ 110,784	27,407		83,377	24.7%
PRINCIPAL/ASSISTANT PRIN	546,158	93,622		452,536	17.1%
DIRECT/COORD/MANAGER	113,287	32,828		80,459	29.0%
TEACHER	3,345,079	577,687		2,767,392	17.3%
EXTRA DUTY-CERTIFIED	106,000	636		105,364	0.6%
CERTIFICATED SPECIALIST	285,464	61,941		223,523	21.7%
NON-CERT DIRECTOR/MANAGE	180,817	39,822		140,995	22.0%
TEACHER AIDE	722,783	81,474		641,309	11.3%
SUPPORT STAFF	520,238	103,428		416,810	19.9%
CUSTODIAL/MAINT	552,151	89,244		462,907	16.2%
TEMPORARY HIRE	43,467	34,343	-	9,124	79.0%
SUBSTITUTE	126,960	15,246		111,714	12.0%
FRINGE BENEFITS	383,934	49,882		334,052	13.0%
HEALTH INSURANCE	1,020,807	163,049		857,758	16.0%
TRS	581,490	97,092		484,398	16.7%
PERS	452,933	69,880		383,053	15.4%
TRS ON BEHALF	264,680	264,680		-	100.0%
PERS ON BEHALF	53,859	53,859		-	100.0%
TRANSPORTATION ALLOWANCE	51,663	20,004		31,659	38.7%
PROFESSIONAL SERVICES	261,985	23,923	138,575	99,487	62.0%
AUDIT	25,000	23,459		1,541	93.8%
LEGAL	24,000	6,070		17,930	25.3%
TRAVEL	308,516	80,915	2,053	225,548	26.9%
STUDENT TRAVEL	242,799	16,370	237	226,192	6.8%
WATER/SEWER/GARBAGE/SNO	34,900	8,700	27,165	(965)	102.8%
DISTANCE DELIVERY	509,770	117,934		391,836	23.1%
COMMUNICATIONS	63,955	19,534	6,750	37,671	41.1%
INTERNET SERVICES	491,167	70,614		420,553	14.4%
ELECTRICITY	663,000	90,992		572,008	13.7%
HEATING OIL/PROPANE	612,925			612,925	0.0%
WASTE HEAT	24,000	2,473	13,000	8,527	64.5%
OTHER PURCHASED SERVICES	424,422	256,571	33,578	134,273	68.4%
INSURANCE	260,400	243,557		16,843	93.5%
SUPPLIES	289,833	159,004	17,766	113,063	61.0%
SUPPLIES - VOC ED	8,700	-	-	8,700	0.0%
MAINTENANCE SUPPLIES	3,000			3,000	0.0%
JANITOR SUPPLIES	52,655	45,047	-	7,608	85.6%
TOOLS	489	489	-	-	100.0%
COPIER SUPPLIES	25,820	-	1,545	24,275	6.0%
TRANSPORTATION	3,356	2,511		845	74.8%
PLUMBING	607	447	51	109	82.0%
GASOLINE	33,859	5,101	-	28,758	15.1%
GENERATOR SUPPLIES		189	-	(189)	#DIV/0!
FURNACE SUPPLIES		220		(220)	#DIV/0!
REFRIGERATION SUPPLIES	96	96			
ELECTRICAL	1,458	1,387	89	(18)	101.2%
STIPENDS	18,000	1,080	-	16,920	6.0%
OTHER EXPENSES	2,000	351	-	1,649	17.6%
DUES	15,101	2,353	-	12,748	15.6%
TUITION - STAFF	4,525	520	-	4,005	11.5%
EQUIPMENT	167,263	113,877	2,775	50,611	69.7%
CONSTRUCTION	172,007	172,007		-	100.0%
FOOD SERVICE	305,000	305,000		-	100.0%
TRANSFER TO HOUSING	250,000	250,000		-	100.0%
TRANSPORTATION	10,000	10,000		-	100.0%
	<u>14,773,162</u>	<u>3,906,915</u>	<u>243,584</u>	<u>10,622,663</u>	<u>28.1%</u>

The balances highlighted in yellow are based on estimated known expenses
The non highlighted balances are not based on known expenses

9,848,770
773,893

**SOUTHWEST REGION SCHOOLS
FY09 PROPOSED BUDGET**

General Fund Payroll

	Aleknagik	Clarks Point	Ekwok	Koliganek	Manokotak	New Stuyahok	Togiak	Twin Hills	wide Costs	Central Office	TOTAL
Instructional											
Certified Staff	\$213,262	\$105,272	\$ 194,032	\$ 377,745	\$ 851,021	\$ 918,656	\$ 1,276,366	\$ 56,010	\$ -	\$ 557,535	\$ 4,549,899
Classified Staff	\$50,404	\$ 25,373	\$ 33,400	\$ 62,299	\$ 99,088	\$ 136,500	\$ 235,609	\$ 56,672	\$ -	\$ 315,056	\$ 1,014,401
Substitutes	4600	\$ 14,203	\$ 5,550	\$ 6,900	\$ 14,000	\$ 41,720	\$ 41,600	\$ 5,300	\$ -	\$ 15,001	\$ 148,874
Fringe Benefits	\$102,923	\$ 48,316	\$ 85,029	\$ 166,622	\$ 346,013	\$ 417,832	\$ 559,889	\$ 49,123	\$ -	\$ 187,517	\$ 1,963,264
Subtotal	\$371,189	\$ 193,164	\$ 318,011	\$ 613,566	\$ 1,310,122	\$ 1,514,708	\$ 2,113,464	\$ 167,105	\$ -	\$ 1,075,109	\$ 7,676,438
NON-INSTRUCTIONAL											
Administration										\$ -	\$ -
Classified Staff	\$33,989	\$ 24,958	\$ 35,631	\$ 57,378	\$ 72,271	\$ 97,869	\$ 153,421	\$ 24,929		\$ 415,663	\$ 916,109
Substitutes	1000	\$ 2,500	\$ 1,100	\$ 7,812	\$ 9,814	\$ 16,044	\$ 4,990	\$ 1,250		\$ 3,885	\$ 48,395
Fringe Benefits	\$9,714	\$ 7,907	\$ 9,757	\$ 15,043	\$ 20,786	\$ 23,713	\$ 39,257	\$ 8,205		\$ 329,119	\$ 463,501
Subtotal	44703	\$ 35,365	\$ 46,488	\$ 80,233	\$ 102,871	\$ 137,626	\$ 197,668	\$ 34,384		\$ 748,667	\$ 1,428,005
TOTAL PERSONNEL	\$ 415,892	\$ 228,529	\$ 364,499	\$ 693,799	\$ 1,412,993	\$ 1,652,334	\$ 2,311,132	\$ 201,489	\$ -	\$ 1,823,776	\$ 9,104,443

**SOUTHWEST REGION SCHOOLS
FY09 PROPOSED BUDGET
All Fund Allocation**

		Aleknagik	Clarks Point	Ekwok	Koliganek	Manokotak	New Stuyahok	Togiak	Twin Hills	District-wide Costs	Central Office	TOTAL
General Fund	100	\$ 600,150	\$ 365,061	\$ 586,653	\$ 1,012,721	\$ 1,821,060	\$ 2,101,038	\$ 2,856,495	\$ 311,833		\$ 5,118,151	\$ 14,773,162
boarding home	225									\$ 68,630		\$ 68,630
Carl Perkins	290									\$ (13,631)		\$ (13,631)
CIP KGK school	100				\$ 75,000							\$ 75,000
Drug Free	297									\$ 14,096		\$ 14,096
E2T2 Tech	303									\$ 5,000		\$ 5,000
ELA	295										20117	\$ 20,117
Food Service	255	27209	\$ 21,590	\$ 25,080	\$ 62,053	\$ 87,675	\$ 81,358	\$ 174,903	\$ 24,711	\$ 136,772		\$ 641,351
Highly Qualified	311									\$ 23,813		\$ 23,813
Housing	376	24915	\$ 7,400	\$ 35,653	\$ 35,403	\$ 226,484	\$ 91,041	\$ 157,475	\$ 8,407		\$31,017	\$ 617,795
Ind Ed	353	15976	\$ 10,130	\$ 16,922	\$ 17,380	\$ 16,231	\$ 17,953	\$ 23,959	\$ 16,330	\$ 28,155	\$ 35,551	\$ 198,587
J O'Malley Allocation	350					\$ 7,596	\$ 1,189		\$ 703			\$ 9,488
KNW school	531						\$ 3,051,645					\$ 3,051,645
mig ed	283			\$ 4,171	\$ 6,369	\$ 6,221	\$ 10,410	\$ 5,788	\$ 12,199	\$ 18,221	\$ 75,055	\$ 138,434
Preschool	271									\$ 10,989		\$ 10,989
Replacement Cycle	525	1848		\$ 45,012		\$ 118		\$ 73			122864	\$ 169,915
School Imprvmt	277			\$ 9,402		\$ 14,797	\$ 16,393	\$ 17,989	\$ 10,155			\$ 68,736
SES choices	313									\$ 95,253		\$ 95,253
staff development	230									\$ 20,000		\$ 20,000
Title IA	261			\$ 9,021	\$ 8,821	\$ 7,706	\$ 86,016	\$ 11,243			\$ 186,770	\$ 309,577
Title IIA	263										\$ 141,595	\$ 141,595
Title IID Tech	267										\$ 9,293	\$ 9,293
Title I-Prof Dev	279										\$ 47,626	\$ 47,626
Title VIB	273							\$ 22,795	\$ 48,406	\$ 130,079	\$ 201,280	
Togiak Abatement	526							\$ 349,758				\$ 349,758
Transportation	205	30315	\$ 2,000			\$ 116,000		\$ 147,800				\$ 296,115
Upward Bound	375						\$ 19,160	\$ 24,872				\$ 44,032
Subtotal Grants		\$ 100,263	\$ 41,120	\$ 145,261	\$ 205,026	\$ 482,828	\$ 3,375,165	\$ 936,655	\$ 72,505	\$ 455,704	\$ 799,967	\$ 6,614,494
Grand Total		\$ 700,413	\$ 406,181	\$ 731,914	\$ 1,217,747	\$ 2,303,888	\$ 5,476,203	\$ 3,793,150	\$ 384,338	\$ 455,704	\$ 5,918,118	\$ 21,387,656

**SOUTHWEST REGION SCHOOLS
FY09 PROPOSED BUDGET
All Funds Payroll**

	Aleknagik	Clarks Point	Ekwok	Koliganek	Manokotak	New Stuyahok	Togiak	Twin Hills	District-wide Costs	Central Office	TOTAL
Instructional											
Certified Staff	\$219,262	\$113,672	\$ 202,032	\$ 374,745	\$ 852,201	\$ 968,266	\$ 1,277,461	\$ 64,610	\$ -	\$ 959,096	\$ 5,031,345
Classified Staff	\$58,040	\$ 36,576	\$ 58,708	\$ 85,420	\$ 127,141	\$ 222,931	\$ 318,654	\$ 75,988	\$ -	\$ 123,992	\$ 1,107,450
Substitutes					\$ -				\$ -		\$ -
Fringe Benefits	\$107,761	\$ 49,946	\$ 92,852	\$ 174,821	\$ 352,988	\$ 448,190	\$ 575,431	\$ 54,636	\$ -	\$ 371,487	\$ 2,228,112
Subtotal	\$385,063	\$ 200,194	\$ 353,592	\$ 634,986	\$ 1,332,330	\$ 1,639,387	\$ 2,171,546	\$ 195,234	\$ -	\$ 1,454,575	\$ 8,366,907
NON-INSTRUCTIONAL											
Administration										\$ -	\$ -
Classified Staff	\$36,189	\$ 27,758	\$ 38,081	\$ 57,870	\$ 111,746	\$ 94,250	\$ 161,159	\$ 26,716		\$ 636,018	\$ 1,189,787
Substitutes											\$ -
Fringe Benefits	\$9,714	\$ 7,907	\$ 10,156	\$ 15,622	\$ 27,744	\$ 24,675	\$ 40,211	\$ 8,276		\$ 267,163	\$ 411,468
Subtotal	45903	\$ 35,665	\$ 48,237	\$ 73,492	\$ 139,490	\$ 118,925	\$ 201,370	\$ 34,992		\$ 903,181	\$ 1,601,255
TOTAL											
PERSONNEL	\$ 430,966	\$ 235,859	\$ 401,829	\$ 708,478	\$ 1,471,820	\$ 1,758,312	\$ 2,372,916	\$ 230,226	\$ -	\$ 2,357,756	\$ 9,968,162

Southwest Regions School District
Housing cost analysis FY09

	Aleknagik	Clark's Point	Ekwok	Koliganek	Manokotak	New Stu	Togiak	Twin Hills	Dillingham	FY09 totals	FY10
FY09 Rent	35910	9000	9000	25200	76140	72100	104940	9000	5130	346,420.00	
FY10	35910	9000	9000	25200	76140	81180	104940	9000	5130		355,500.00
transfer from general fund										250,000.00	250,000.00
total revenue										596,420.00	605,500.00
heating fuel	18193	7034	19271	13574	17239	56400	27280	3674	7241	169,906.00	169,906.00
electricity	10000	0	6500	15500	0	38000	43000	1000	3000	117,000.00	117,000.00
water/etc	1535	370	0	25	2290	660	760	0	1000	6,640.00	6,640.00
lease 09						75867	52800			128667.00	
lease 10						113800	52800				166,600.00
total expenses	29728	7404	25771	29099	19529	170927 208860	123840	4674	11241	422,213.00	460,146.00
difference FY10	6182.00	1596.00	-16771.00	-3899.00	56611.00	-98827.00 -89747.00	-18900.00	4326.00	-6111.00		
amount that can be applied to annual maintenance costs and deficit										174,207.00	145,354.00

SOUTHWEST REGION SCHOOL DISTRICT

FUEL FY09 SPREADSHEET

FY 08 Purchases and inventories		TOTAL FY08 Usage		cost breakdown of FY08 use			FY08 ending inventory	FY09 Beginning	09 estimated expense			FY09 expense budgeted	
Date	Gallons	Amount		Gallons	\$/Gal	Amount	gallons		gallons	price	total cost		
WKK	10/22/07	15,000	\$ 48,690.00	20,311	10,268	3.6477	\$ 37,454.58	4,957	19457	4957	3.25	16,090.42	75000
	10/8/08	14,500	\$ 77,734.50		10,043	3.2460	\$ 32,599.58			15000	5.36	80,415.00	
CLP	10/26/07	10,000	\$ 28,860.00	10,371	3,849	3.2946	\$ 12,680.92	3,478	11478	3478	2.886	10,037.51	38475
	10/8/08	8,000	\$ 42,888.00		6,522	2.8860	\$ 18,822.49			7000	5.36	37,527.00	
KEK	6/07 inv	20,000	\$ 64,920.00	25,638	6,325	2.4171	\$ 15,288.16	11,712		11712	3.246	38,017.15	81950
	6/26/08	23,500	\$ 125,983.50		15,025	3.6477	\$ 54,806.69	20,000	8500	5000	3.246	16,230.00	
					4,288	3.2460	\$ 13,918.85		31712	3500	5.631	19,708.50	
									40212	6000	5.361	32,166.00	
KGK	6/07 inv	24,644	\$ 79,994.42	30,026	29,471	3.6477	\$ 107,501.37	24,089		24089	3.246	78,192.89	117000
	6/26/08	26,820	\$ 143,782.02		555	3.2460	\$ 1,801.53	26,820	50909	6000	5.361	32,166.00	
KMO	6/07 inv	33,297	\$ 108,082.06	28,807	6,405	3.6477	\$ 23,363.52	21,051		21051	3.246	68,331.55	118500
	6/26/08	26,540	\$ 142,280.94		10,156	3.6389	\$ 36,956.67	26,540	47591	8000	5.361	42,888.00	
					12,246	3.2460	\$ 39,750.52						
KNW	6/26/08	52,000	\$ 278,772.00	50,852	14,638	3.6477	\$ 53,395.03	1,344		1344	3.246	4,362.62	147000
					33,221	3.2460	\$ 107,835.37	46,133	47477	32656	5.361	175,068.82	
Unit Co	6/26/08	16,600	\$ 100,280.60		2,993	3.2460	\$ 9,715.28		16600	16000	0	-	
TOG	10/13/07	67,406	\$ 218,328.03	45,128	7,098	3.2946	\$ 23,385.07	62768		46000	3.239	148,994.00	168000
	7/5/08	29,507	\$ 158,187.03		33,392	3.2946	\$ 110,013.28	29,507	92275				
					4,638	3.2390	\$ 15,022.48						
TWA	9/5/07	10,000	\$ 32,460.00	9,077	3,692	2.7874	\$ 10,291.08	10,000		10000	3.246	32,460.00	37000
	7/5/08	17,000	\$ 55,182.00		4,217	3.6477	\$ 15,382.35	16,012					
		2,433	\$ 13,043.31		180	2.7874	\$ 501.73	2,433					
					988	3.2460	\$ 3,207.05		28445				
				220,210	220210		\$ 743,693.59	304,411	366,211	221787		\$832,655.46	782925

Southwest Region School District
 09 inventory possibilities

FY09 beginning inventory	\$1,251,029
proposed deduction	<u>\$518,666</u>
proposed inventory	\$732,363

	gallons	purchase price \$5.36	gallons inventory	price per gallon \$6	\$5.50
WKK	500	2680.5	5000	30000	\$27,500.00
CLP	1107	5934.627	4000	24000	\$22,000.00
KEK	14574	78131.214	27000	162000	\$148,500.00
KGK	20883	111953.763	31000	186000	\$170,500.00
KMO	18790	100733.19	30000	180000	\$165,000.00
KNW	500	2680.5	52000	312000	\$286,000.00
TOG	47147	252755.067	47000	282000	\$258,500.00
TWA	19368	103831.848	10000	60000	\$55,000.00
	122,869	\$658,701	206,000	\$1,236,000	\$1,133,000