

# **Assembly-Board Joint Worksession- KPBSD's FY13 Budget**

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Instructional Support

February 14, 2012

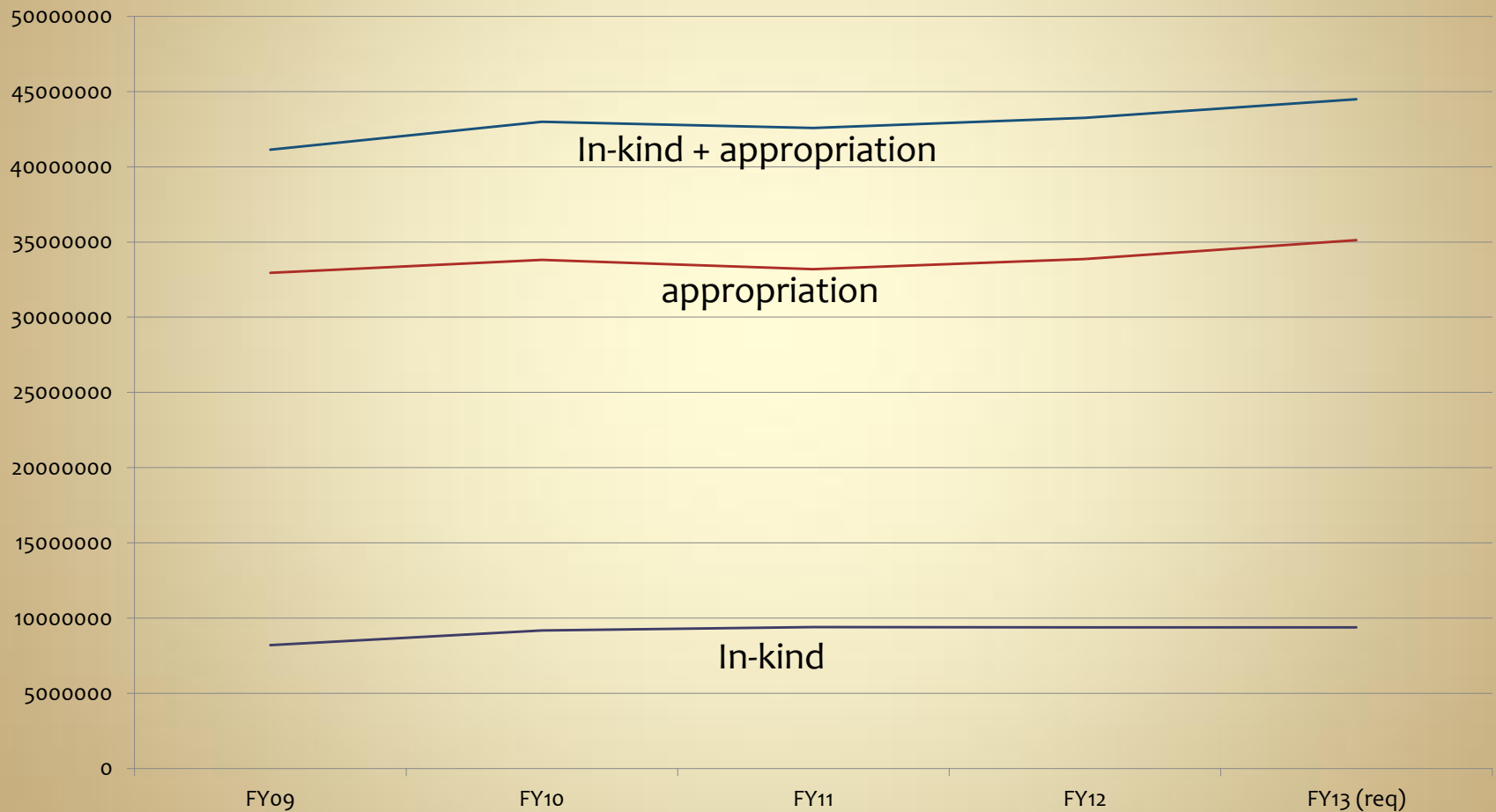
# KPBSD's FY13 Budget

Goal: to maintain the whole. FY13 budget keeps existing programs and staffing levels

# Main Points to Consider for KPBSD's FY13 Budget

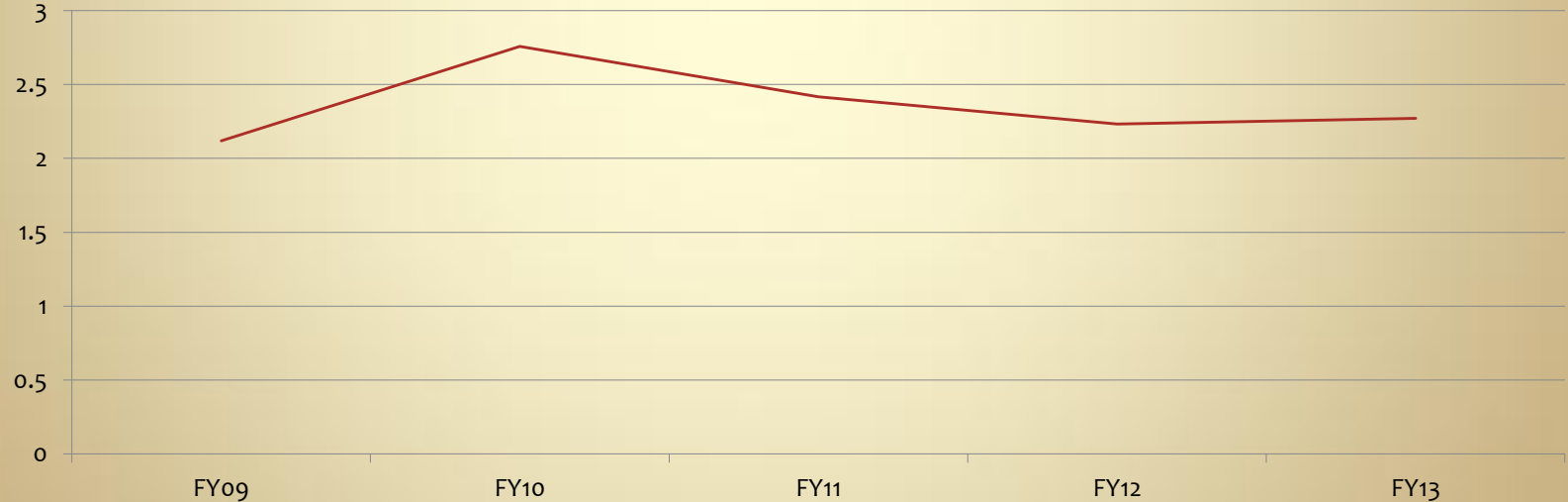
- KPBSD's FY13 Budget has been introduced to school board- public meetings this month
- Enrollment
  - FY12 8823 (February 6, 2012) down 263 from FY12 projection
  - FY13 (projected) 8871, increase of 52 from today's enrollment
- FY13 Budgeted Revenue
  - Includes same level from state as this year
  - Includes a borough appropriation increase of \$1.25 million (requested in December)
  - Includes using approximately \$2.5 million of fund balance
- Staffing for FY13 is in motion- tenured contracts issued in March. Most non-tenured contracts on hold until funding levels are clear.
- District would like the Assembly to commit a funding level to district sooner rather than later

# Four year history and requested KPB FY13 appropriation and in-kind totals



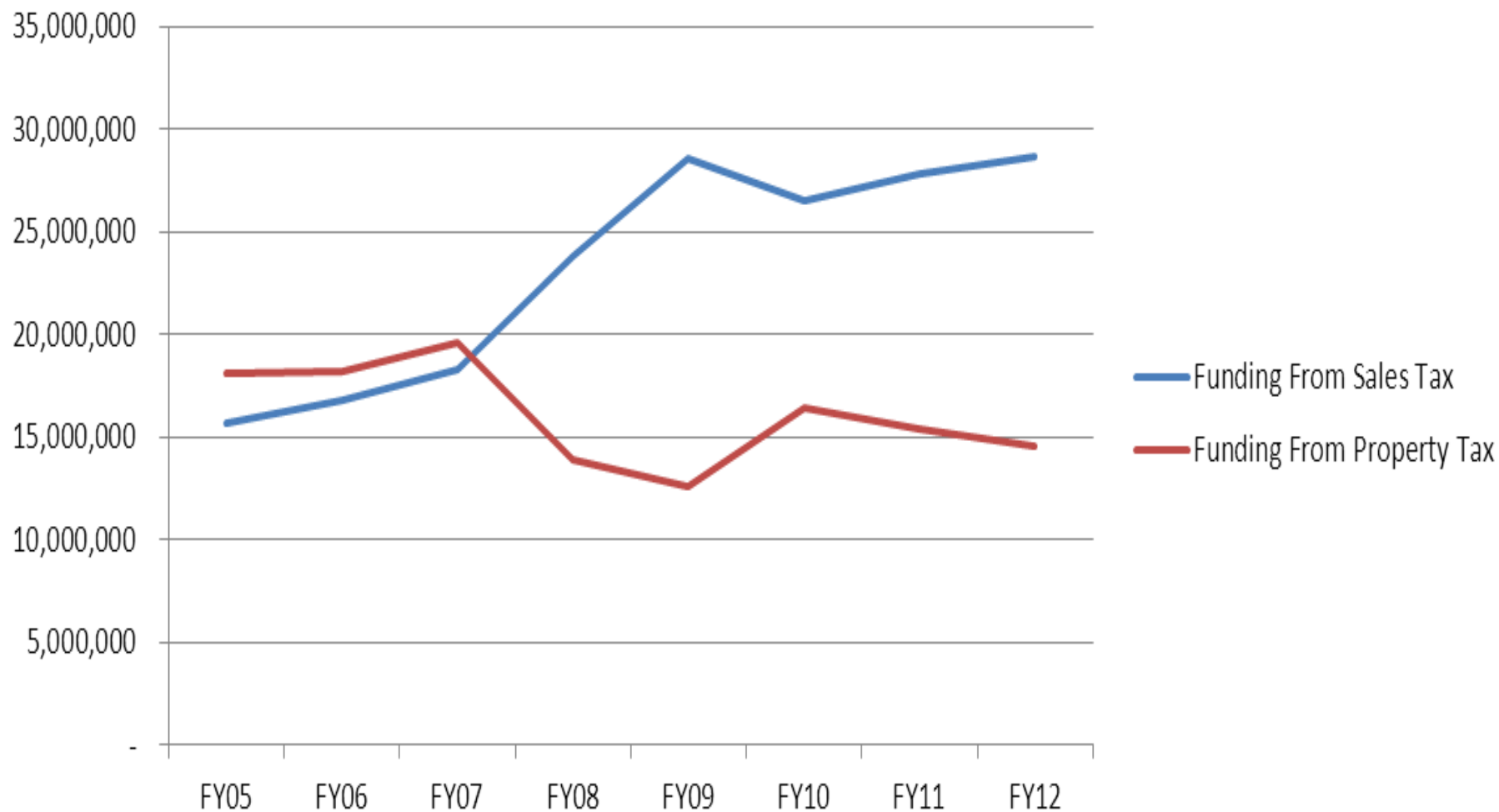
# Request that Borough fund schools at \$44,500,000 for FY13, an increase of \$1.25 million

**Mill equivalent of property tax devoted to KPBSD- assume \$1 million increase in Sales tax receipts**



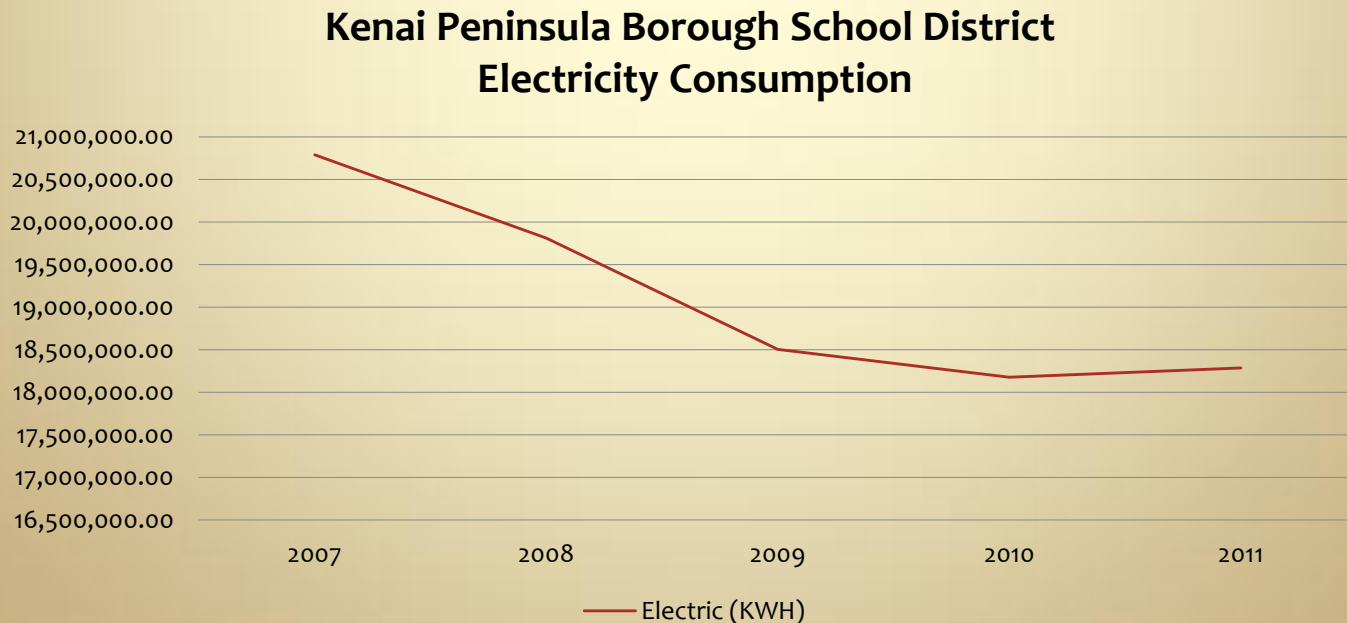
**FY13 Projection Based on FY12 Assessed Value**

# KPB's Local Contribution to Schools, Where Does It Come From?



# Reducing Expenditures- What are we doing?

- Transportation- proposed elimination of six buses = \$360,000  
Note: FY12 transportation cost is at an 11% shortfall
- Personnel- Correcting staffing levels (eliminating about 22 certified positions)
- Reducing Electricity Usage



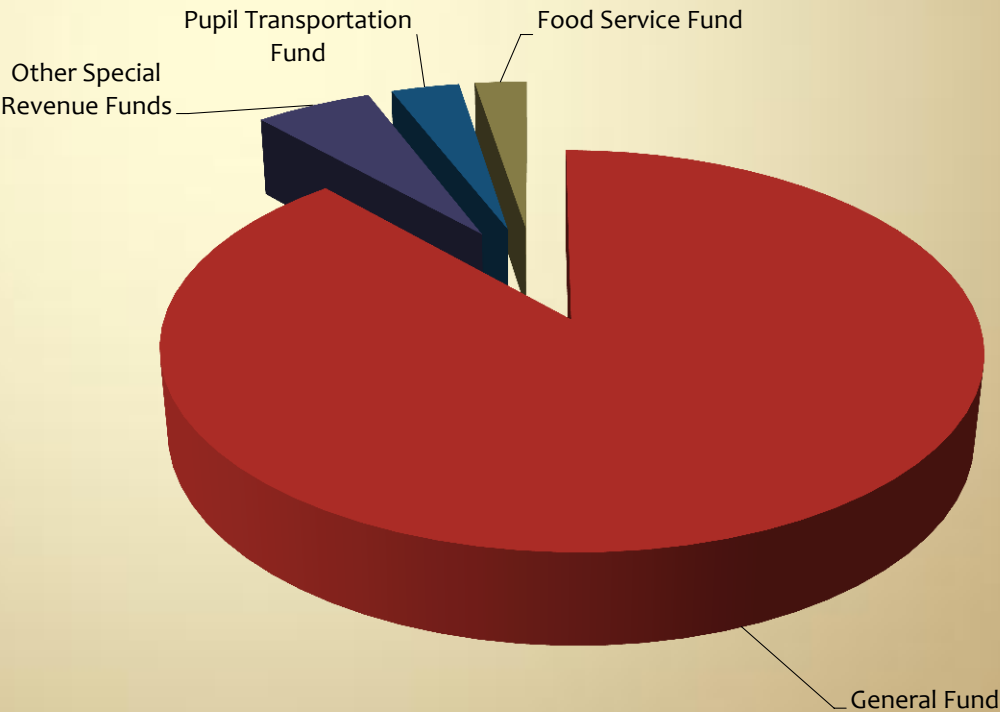
# Information Provided

- FY13 Summary Info - KPBSD Board 1/9/12
- FY13 Detailed Info - KPBSD Board 2/6/12
- Misc. Info – KPB Assembly & KPBSD Board 2/14/12



# Total Expenditure Budget for all Governmental Funds

FY12	Category	FY13
\$ 139,930,278	General Fund	\$ 143,007,644
17,703,677	Other Special Revenue Funds	9,180,000
6,242,563	Pupil Transportation Fund	5,403,936
3,950,454	Food Service Fund	4,075,185
\$ 167,826,972		\$ 161,666,765



# FY13 General Fund Budget Assumptions

- Expenditures

- Spring Creek School closed & moved to Anchorage
- Existing staffing formulas used (Programmatic Staffing)
- One Step on existing salary schedule
- 10% increase to employer share of health care
- PRS & TRS On-Behalf payment increases
- No transfer of funds to Transportation Fund
- Retention of existing programs – No new programs

- Revenues

- Enrollment projected conservatively
- Final change to District Cost Factor implemented
- No increase to Base Student Allocation
- No continuation of State FY12 One-Time funding
- Includes additional request for \$1,248,865 from KPB

# FY13 General Fund Budget Assumptions (continued)

- Revenue = \$140,526,201
- Expenditures & Transfers= \$143,007,644
- Existing deficit (\$ 2,481,443)
- Administration recommends use of Fund Balance at this time pending final outcome of outstanding budget affecting factors

# FY13 General Fund Budget

## What is still out there?

- Revenue

- Senate Bill 171 - 3 year BSA increase = 2.1 million to KPBSD
- Senate Bill 182 – Transportation = \$?? To KPBSD
- KPB Funding of additional request?

- Expenditures

- Negotiations - On Going
  - Salary
  - Benefits

Final cumulative numbers will decide action to be taken

# General Fund – Fund Balance

## 6/30/2011

### (handout)

- Two Views
  - GASB 54
  - State of Alaska
- Same Money = \$23,359,042
- How much is usable by KPBSD Board?

# KPBSD FY12 Scheduled Use of Fund Balance

		\$ 3,524,030	General Fund Deficit			
		<u>\$ 750,000</u>	Transfer to Transportation Fund			
6/30/2011		\$ 4,274,030	Scheduled Fund Balance usage			
		<u>\$ (1,404,575)</u>	One-Time State of Alaska Funding			
7/5/2011		\$ 2,869,455	Adjusted Fund Balance usage			
		\$ 1,137,030	Decrease in State funding due to enrollment decline			
		<u>\$ (850,577)</u>	GF Budget cuts as adjusted in December			
12/5/2011		\$ 3,155,908	Adjusted Fund Balance usage			

# Questions?