

THE LAKE AND PENINSULA SCHOOL DISTRICT
Regular School Board Meeting AGENDA
April 29, 2015, 3:00 PM

Agenda

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **INTRODUCTION OF VISITORS**
4. **APPROVAL OF CONSENT AGENDA**
 - a. Previous Minutes-
 - b. Check Registers-
5. **ORDERING OF AGENDA**
6. **COMMUNICATIONS**
 - a. Site Reports
 - b. LSAC Minutes
 - c. Correspondence
 - d. Public Comments
7. **DELEGATIONS**
 - a. Lake and Peninsula Borough
 - b. LSAC
 - c. Student
 - d. Principal/Teacher
8. **REPORTS**
 - a. School Board Committee Reports
 - b. Superintendent's Report
 - c. Facilities/Maintenance Report
 - d. Curriculum Report
 - e. Technology Report
 - f. Activities Report
 - g. Financial Report
 - h. Special Education Report
 - i. Assessment Report
 - j. Personnel
 - k. Shining Stars
 - l. Other: Preschool
9. **UNFINISHED BUSINESS**
10. **Executive Session**
11. **NEW BUSINESS**

- a. 2nd Reading: Budget-
12. **PERSONNEL**

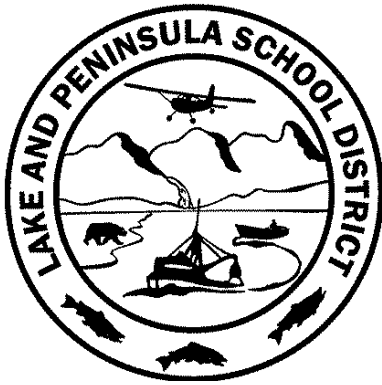
- a. Contract Approval:
 - Emily Mulcahy NON-Secondary
 - Tim McDermott Facilities and Maintenance
 - Jenny Myhand Accountant
- b. Contract Adjustment:
- c. Resignations

13. **MISCELLANEOUS**

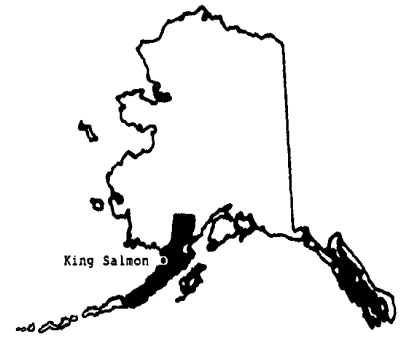
14. **FUTURE AGENDA ITEMS AND MEETING DATE**

- a. **Thursday, May 7, 10:00am: Teleconference**

15. **ADJOURNMENT**



THE
 LAKE AND PENINSULA
 SCHOOL DISTRICT
 101 Jensen Drive
 P.O. Box 498
 King Salmon, Alaska 99613
 Phone (907) 246-4280 / Fax (907)
 246-4473



Lake and Peninsula School District
 FY2016 Projected Budget
 July 1, 2015 through June 30, 2016

Submitted for Second Reading – April 29, 2015

Based upon the current available information, estimating State Foundation Revenue and Impact Aid entitlements, overall FY2016 revenue projections (including teacher housing) are as follows:

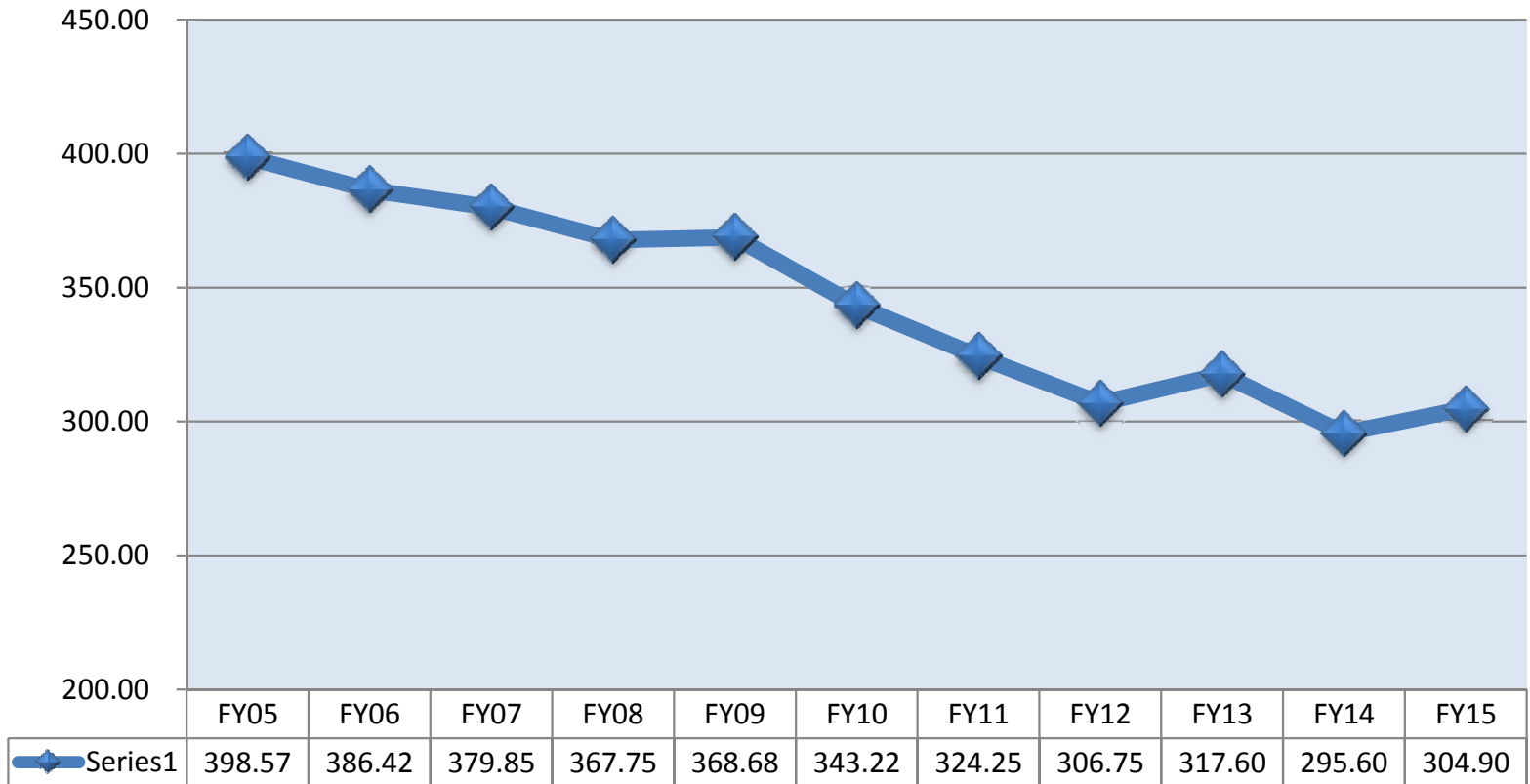
| | |
|-----------------------------|----------------|
| Borough Appropriation | 1,347,423 |
| Local Revenue | 451,617 |
| State Foundation | 8,956,186 |
| HB72 \$16 million reduction | (110,463) |
| State Broadband Support | 253,812 |
| TRS On Behalf of | 669,824 |
| PERS On Behalf of | 102,511 |
| Federal Sources | 2,812,087 |
| Fund Balance | <u>192,607</u> |
| Total | \$14,675,604 |

The School District has prepared a projected expenditure budget in the amount of **\$14,675,604 in anticipated expenditures and transfers**. The budget provides expenditures in the instruction categories of 68.9%. The District requested and received a waiver of the statutory provision that 70% of the general fund budget (excluding transfers) for all school districts be spent on instructional categories.

Due to SB53, the State is contributing directly to the retirement system an amount equal to the difference between our actuarially set contribution rate and the actual set by SB53 for FY2016. For LPSD the TRS is 29.27% vs. 12.56% and for the PERS 27.19% vs. 22%. The revenue amounts listed above for on behalf of contributions reflect management’s estimate of this contribution. The estimated expenses are recorded in this budget by function.

The Alaska State Board of Education adopted a new Chart of Accounts for Alaska School Districts which was effective July 1, 2002. This may limit the usefulness of the historical information for comparison. This reclassification does not represent any change in actual programs but simply a re-ordering of expenditures in some of the functional categories.

LPSD Foundation Average Daily Membership October Count



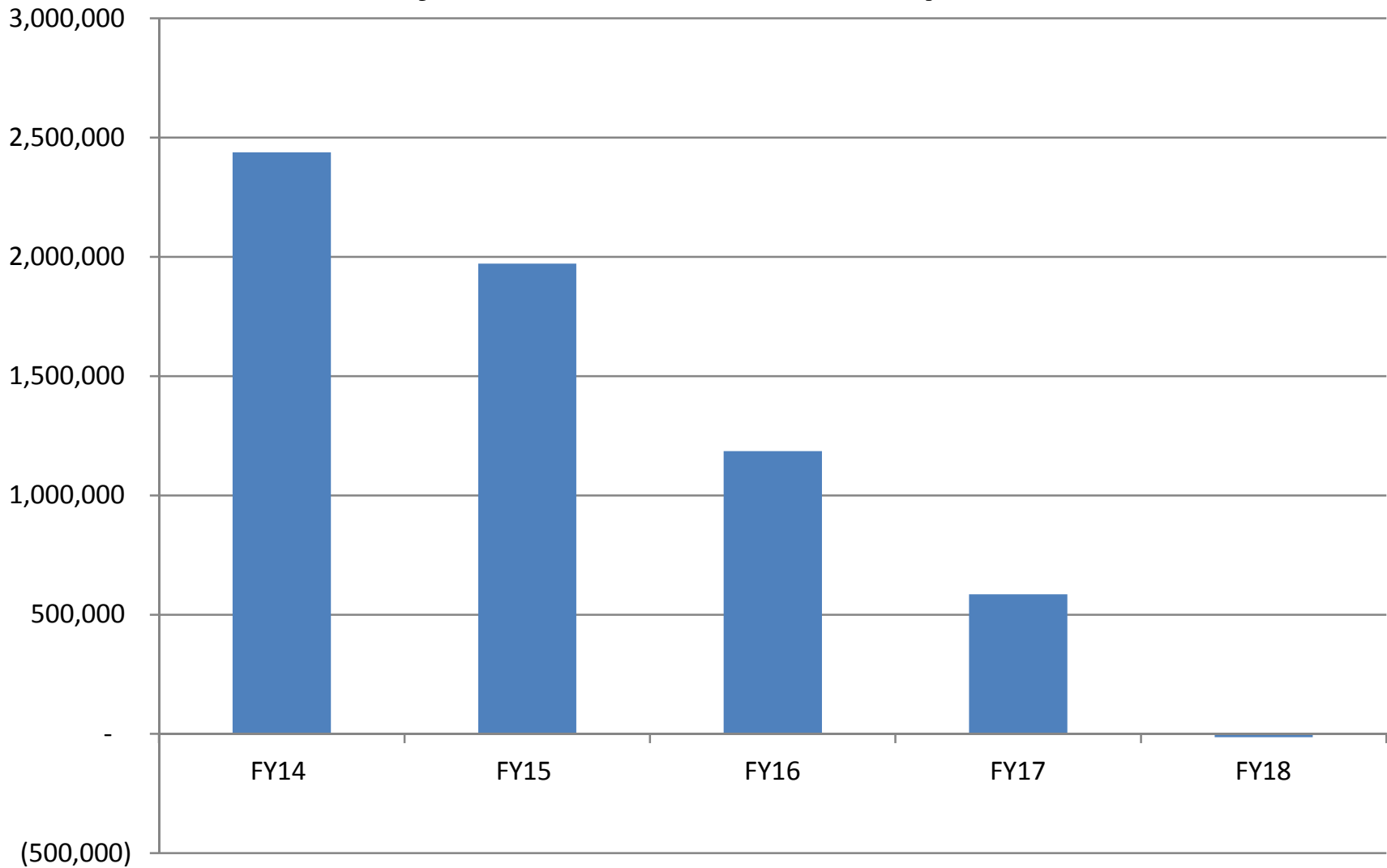
FY2016

Budget Assumption Changes from First Reading

- 1) First reading opened all schools, second reading closes one school. Only a 2% drop in ADM does not re-start the hold harmless, still includes 25% hold harmless for close of Chignik Bay (last year of hold harmless)
- 2) Increase in Borough Appropriation from \$722,423 to \$1,347,423
- 3) Creates a \$100,000 transfer to Preschool fund
- 4) Includes temporary opening of closed school, short staffing, and reduced operating costs
- 5) Increase in estimates for electricity with install of electric boiler in Chignik Lagoon's hydro project, expected to keep fuel usage from increasing due to the loss of recovery heat.
- 6) Increase in maintenance materials for shut down of one school
- 7) Increase in Special Education Related Service providers due to IEP changes

| Local Revenue | FY14 | FY15 | FY16 Initial | FY16 increase Borough Appropriation |
|-------------------------|-------------|-------------|---------------------|--|
| Borough Appropriation | 735,594 | 722,423 | 722,423 | 1,347,423 |
| Interest | 29,616 | 20,000 | 20,000 | 20,000 |
| T/H Rent & misc | 312,710 | 305,617 | 350,617 | 350,617 |
| CTE - restricted | 81,000 | 81,000 | 81,000 | 81,000 |
| Pebble | 252,291 | - | - | - |
| | 1,411,211 | 1,129,040 | 1,174,040 | 1,799,040 |
| Deducted for Impact Aid | 415,810 | 317,092 | 226,828 | 148,031 |
| State Foundation | 8,352,401 | 8,880,427 | 8,877,389 | 8,956,186 |
| HB72 \$16 mil reduction | 0 | 0 | 0 | (110,463) |
| All other Revenue | 4,167,611 | 5,357,792 | 3,838,234 | 3,838,234 |
| Total Revenue | 13,931,223 | 15,367,259 | 13,889,663 | 14,593,460 |
| Expense | 14,537,350 | 15,833,431 | 14,675,604 | 14,675,604 |
| Deficit | (606,127) | (466,172) | (785,941) | (192,607) |

Projected Fund Balance Depletion



* Based on status quo spending and no change in local contribution.

**Based on a 3-year budget deficit average of \$619,410.

THE LAKE AND PENINSULA SCHOOL DISTRICT
BUDGET INFORMATION

| DESCRIPTION | Revised FY15 | Projected FY16 | Difference |
|--------------------------------|---------------------|---------------------|-----------------|
| BOROUGH APPROPRIATION | \$722,423 | \$1,347,423 | \$625,000 |
| INTEREST | \$20,000 | \$20,000 | \$0 |
| ERATE | \$697,088 | \$1,526,965 | \$829,877 |
| OTHER LOCAL | \$386,617 | \$431,617 | \$0 |
| STATE FOUNDATION | \$8,903,382 | \$8,956,186 | \$52,804 |
| OTHER STATE | \$340,074 | (\$110,463) | (\$450,537) |
| OTHER STATE - RETIRE OB TRS | \$2,197,177 | \$669,824 | (\$1,527,353) |
| OTHER STATE - RETIRE OB PERS | \$276,483 | \$102,511 | (\$173,972) |
| OTHER STATE - BROADBAND | \$358,992 | \$253,812 | (\$105,180) |
| IMPACT AID | \$1,465,023 | \$1,285,122 | (\$179,901) |
| TOTAL | \$15,367,259 | \$14,482,997 | \$90,457 |
| <hr/> | | | |
| TOTAL BUDGETED REVENUES | \$15,367,259 | \$14,482,997 | \$90,457 |
| | | | |
| FUND BALANCE | 466,172 | 192,607 | |
| | <hr/> | <hr/> | |
| | 15,474,439 | 14,675,604 | |

THE LAKE AND PENINSULA SCHOOL DISTRICT
BUDGET INFORMATION

| DESCRIPTION | Revised FY15 | Projected FY16 | Difference |
|---------------------------------------|--------------------|--------------------|----------------------|
| GENERAL INSTRUCTION | | | |
| CERTIFICATED SALARIES | \$2,495,100 | \$2,237,423 | (\$257,677) |
| NON-CERTIFICATED | \$268,242 | \$367,100 | \$98,858 |
| EMPLOYEE BENEFITS | \$1,314,300 | \$946,019 | (\$368,281) |
| PERS OB | \$43,955 | \$17,654 | (\$26,301) |
| TRS OB | \$1,418,110 | \$404,624 | (\$1,013,486) |
| HOUSING SUBSIDY | \$304,500 | \$290,482 | (\$14,018) |
| TRAVEL ALLOWANCE | \$36,000 | \$28,400 | (\$7,600) |
| PROF AND TECH SERVICES | \$75,200 | \$75,200 | \$0 |
| STAFF TRAVEL | \$60,000 | \$65,000 | \$5,000 |
| STUDENT TRAVEL | \$123,000 | \$122,000 | (\$1,000) |
| COMMUNICATIONS | \$499,037 | \$388,777 | (\$110,260) |
| SUPPLIES & MATERIALS | \$163,000 | \$184,490 | \$21,490 |
| OTHER AND INDIRECT COSTS | \$0 | \$1,500 | \$1,500 |
| EQUIPMENT | \$10,000 | \$0 | (\$10,000) |
| TOTAL GENERAL INSTRUCTION | \$6,810,444 | \$5,128,669 | (\$1,681,775) |
| SPECIAL EDUCATION | | | |
| CERTIFICATED SALARIES | \$361,300 | \$371,800 | \$10,500 |
| NON-CERTIFICATED | \$195,000 | \$189,900 | (\$5,100) |
| EMPLOYEE BENEFITS | \$248,900 | \$194,200 | (\$54,700) |
| PERS OB | \$20,690 | \$7,550 | (\$13,140) |
| TRS OB | \$210,212 | \$71,301 | (\$138,911) |
| HOUSING SUBSIDY | \$52,000 | \$51,000 | (\$1,000) |
| TRAVEL ALLOWANCE | \$1,200 | \$3,786 | \$2,586 |
| STAFF TRAVEL | \$46,000 | \$63,000 | \$17,000 |
| SUPPLIES & MATERIALS | \$4,000 | \$4,000 | \$0 |
| TOTAL SPECIAL EDUCATION | \$1,139,302 | \$956,537 | (\$182,765) |
| SPECIAL ED-SUPPORT SERV. | | | |
| PROF AND TECH SERVICES | \$46,250 | \$133,500 | \$87,250 |
| STAFF TRAVEL | \$4,000 | \$4,000 | \$0 |
| COMMUNICATION | \$200 | \$200 | \$0 |
| TOTAL SPECIAL ED-SUPPORT SERV. | \$50,450 | \$137,700 | \$87,250 |
| SUPPORT SERVICES-PUPILS | | | |
| CERTIFICATED SALARIES | \$113,300 | \$144,700 | \$31,400 |
| EMPLOYEE BENEFITS | \$41,900 | \$43,000 | \$1,100 |
| PERS OB | \$28,245 | \$10,307 | (\$17,938) |
| TRS OB | \$84,098 | \$27,344 | (\$56,754) |
| HOUSING SUBSIDY | \$10,500 | \$10,200 | (\$300) |
| TRAVEL ALLOWANCE | \$1,600 | \$1,200 | (\$400) |
| STAFF TRAVEL | \$12,000 | \$12,000 | \$0 |
| COMMUNICATIONS | \$100 | \$100 | \$0 |
| TOTAL SUPPORT SERVICES-PUPILS | \$291,743 | \$248,851 | (\$42,892) |
| SUPPORT SERV.-INSTRUCTION | | | |
| CERTIFICATED SALARIES | \$103,900 | \$428,700 | \$324,800 |
| NON-CERTIFICATED | \$223,000 | \$152,300 | (\$70,700) |
| EMPLOYEE BENEFITS | \$146,500 | \$220,100 | \$73,600 |
| PERS OB | \$45,249 | \$16,513 | (\$28,736) |
| TRS OB | \$105,798 | \$51,169 | (\$54,629) |
| HOUSING SUBSIDY | \$15,000 | \$30,800 | \$15,800 |
| TRAVEL ALLOWANCE | \$1,200 | \$8,500 | \$7,300 |
| PROF AND TECH SERVICES | \$65,000 | \$38,400 | (\$26,600) |
| STAFF TRAVEL | \$100,000 | \$90,000 | (\$10,000) |
| COMMUNICATIONS | \$697,088 | \$1,526,965 | \$829,877 |
| SUPPLIES & MATERIALS | \$50,000 | \$35,000 | (\$15,000) |

THE LAKE AND PENINSULA SCHOOL DISTRICT
BUDGET INFORMATION

| DESCRIPTION | Revised FY15 | Projected FY16 | Difference |
|---|--------------------|--------------------|--------------------|
| OTHER AND INDIRECT COSTS | \$1,000 | \$1,000 | \$0 |
| TOTAL SUPPORT SERV.-INSTRUCTION | \$1,553,735 | \$2,599,447 | \$1,045,712 |
| SCHOOL ADMINISTRATION | | | |
| CERTIFICATED SALARIES | \$349,600 | \$403,600 | \$54,000 |
| EMPLOYEE BENEFITS | \$143,900 | \$127,020 | (\$16,880) |
| TRS OB | \$228,484 | \$83,708 | (\$144,776) |
| HOUSING SUBSIDY | \$25,000 | \$20,400 | (\$4,600) |
| TRAVEL ALLOWANCE | \$4,000 | \$2,000 | (\$2,000) |
| STAFF TRAVEL | \$60,000 | \$60,000 | \$0 |
| SUPPLIES & MATERIALS | \$1,000 | \$1,000 | \$0 |
| TOTAL SCHOOL ADMINISTRATION | \$811,984 | \$697,728 | (\$114,256) |
| SCHOOL ADMIN SUPPORT | | | |
| NON-CERTIFICATED | \$36,850 | \$35,000 | (\$1,850) |
| EMPLOYEE BENEFITS | \$18,400 | \$17,500 | (\$900) |
| PERS OB | \$3,353 | \$1,224 | (\$2,129) |
| COMMUNICATIONS | \$4,000 | \$4,000 | \$0 |
| SUPPLIES & MATERIALS | \$500 | \$500 | \$0 |
| TOTAL SCHOOL ADMIN SUPPORT | \$63,103 | \$58,224 | (\$4,879) |
| BOARD & ADMINISTRATION | | | |
| CERTIFICATED SALARIES | \$172,445 | \$201,637 | \$29,192 |
| EMPLOYEE BENEFITS | \$202,735 | \$197,902 | (\$4,833) |
| TRS OB | \$100,334 | \$22,992 | (\$77,342) |
| TRAVEL ALLOWANCE | \$1,000 | \$1,000 | \$0 |
| PROF AND TECH SERVICES | \$10,000 | \$12,000 | \$2,000 |
| STAFF TRAVEL | \$75,000 | \$75,000 | \$0 |
| COMMUNICATIONS | \$9,500 | \$4,000 | (\$5,500) |
| PURCHASED SERV AND INSURANCE | \$3,500 | \$3,500 | \$0 |
| SUPPLIES & MATERIALS | \$18,000 | \$15,000 | (\$3,000) |
| TUITION AND STIPENDS | \$14,000 | \$15,000 | \$1,000 |
| OTHER AND INDIRECT COSTS | \$12,000 | \$12,000 | \$0 |
| TOTAL BOARD & ADMINISTRATION | \$618,514 | \$560,031 | (\$58,483) |
| DISTRICT ADMIN SUPPORT SERV. | | | |
| NON-CERTIFICATED | \$318,500 | \$334,106 | \$15,606 |
| EMPLOYEE BENEFITS | \$146,100 | \$166,800 | \$20,700 |
| PERS OB | \$42,852 | \$15,638 | (\$27,214) |
| TRAVEL ALLOWANCE | \$1,000 | \$1,000 | \$0 |
| PROF AND TECH SERVICES | \$28,000 | \$29,000 | \$1,000 |
| STAFF TRAVEL | \$15,000 | \$15,000 | \$0 |
| COMMUNICATIONS | \$600 | \$500 | (\$100) |
| PURCHASED SERV AND INSURANCE | \$3,500 | \$3,500 | \$0 |
| PURCHASED SERV AND INSURANCE | \$32,200 | \$35,420 | \$3,220 |
| SUPPLIES & MATERIALS | \$20,000 | \$20,000 | \$0 |
| OTHER AND INDIRECT COSTS | (\$54,400) | (\$49,428) | \$4,972 |
| EQUIPMENT | \$0 | \$5,000 | \$5,000 |
| TOTAL DISTRICT ADMIN SUPPORT SERV. | \$553,352 | \$576,536 | \$23,184 |
| MAINTENANCE | | | |
| NON-CERTIFICATED | \$867,000 | \$727,970 | (\$139,030) |
| EMPLOYEE BENEFITS | \$360,200 | \$302,000 | (\$58,200) |
| PERS OB | \$91,033 | \$33,221 | (\$57,812) |
| TRAVEL ALLOWANCE | \$500 | \$500 | \$0 |
| PROF AND TECH SERVICES | \$25,000 | \$37,000 | \$12,000 |
| STAFF TRAVEL | \$150,000 | \$150,000 | \$0 |
| UTILITY SERVICES | \$85,000 | \$80,000 | (\$5,000) |
| UTILITY SERVICES | \$675,000 | \$640,000 | (\$35,000) |

THE LAKE AND PENINSULA SCHOOL DISTRICT
BUDGET INFORMATION

| <u>DESCRIPTION</u> | <u>Revised FY15</u> | <u>Projected FY16</u> | <u>Difference</u> |
|---|-------------------------|---------------------------|----------------------|
| UTILITY SERVICES | \$460,000 | \$395,000 | (\$65,000) |
| PURCHASED SERV AND INSURANCE | \$35,000 | \$27,800 | (\$7,200) |
| PURCHASED SERV AND INSURANCE | \$107,400 | \$150,000 | \$42,600 |
| SUPPLIES & MATERIALS | \$180,000 | \$200,000 | \$20,000 |
| TOTAL OPERATION AND MAINTENANCE OF | \$3,036,133 | \$2,743,491 | (\$292,642) |
| PUPIL ACTIVITIES | | | |
| CERTIFICATED SALARIES | \$90,084 | \$91,850 | \$1,766 |
| NON-CERTIFICATED | \$36,850 | \$36,850 | \$0 |
| EMPLOYEE BENEFITS | \$49,500 | \$53,500 | \$4,000 |
| PERS OB | \$1,106 | \$404 | (\$702) |
| TRS OB | \$50,141 | \$8,686 | (\$41,455) |
| STUDENT TRAVEL | \$266,000 | \$266,000 | \$0 |
| PURCHASED SERV AND INSURANCE | \$800 | \$800 | \$0 |
| PURCHASED SERV AND INSURANCE | \$1,190 | \$1,300 | \$110 |
| SUPPLIES & MATERIALS | \$3,000 | \$3,000 | \$0 |
| OTHER AND INDIRECT COSTS | \$6,000 | \$6,000 | \$0 |
| TOTAL PUPIL ACTIVITIES | \$504,671 | \$468,390 | (\$36,281) |
| TRANSFERS | | | |
| TRANSFERS | \$400,000 | \$500,000 | \$100,000 |
| TOTAL TRANSFERS | \$400,000 | \$500,000 | \$100,000 |
| TOTAL BUDGETED EXPENDITURES | \$15,833,431 | \$14,675,604 | (\$1,157,827) |

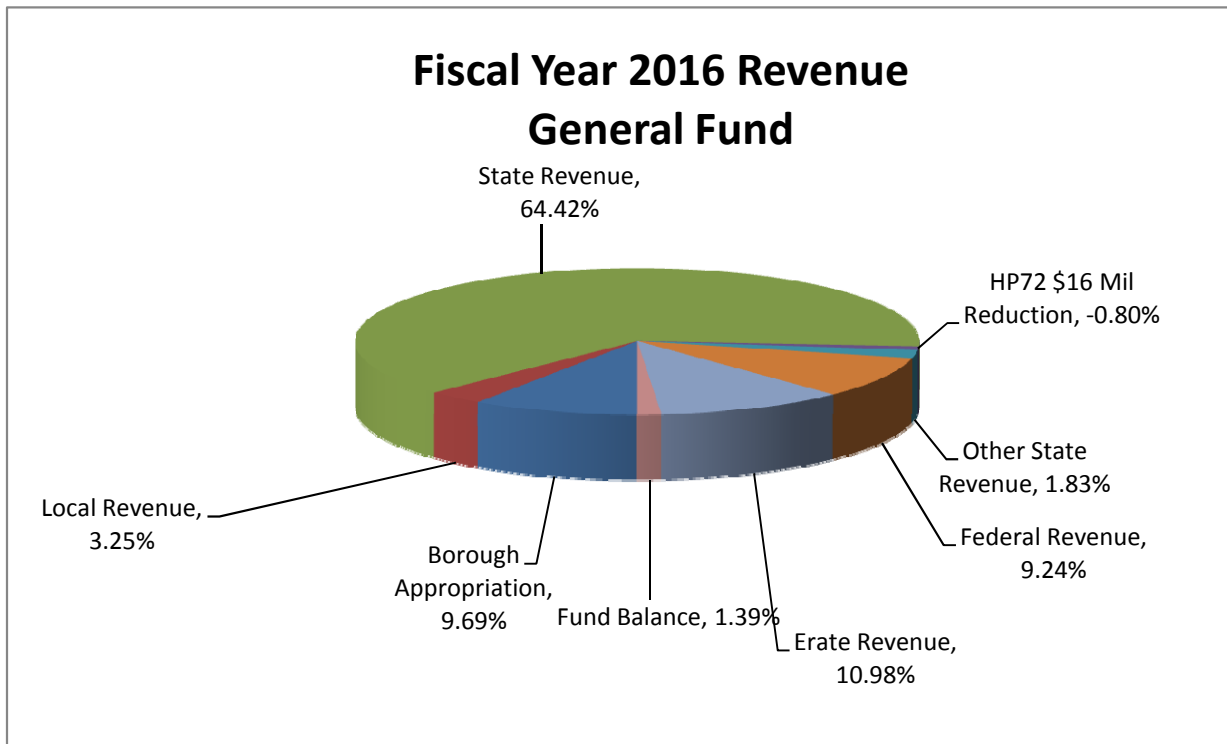
Lake and Peninsula Borough School District

General Fund FY16 Budget
Without PERS & TRS On-Behalf

Revenue

| | | |
|--------------------------------|----------------------|----------------|
| Borough Appropriation | \$ 1,347,423 | 9.69% |
| Local Revenue | 451,617 | 3.25% |
| State Revenue | 8,956,186 | 64.42% |
| HP72 \$16 Mil Reduction | (110,463) | -0.80% |
| Other State Revenue | 253,812 | 1.83% |
| Federal Revenue | 1,285,122 | 9.24% |
| Erate Revenue | 1,526,965 | 10.98% |
| Fund Balance | 192,607 | 1.39% |
| Total Revenue Budget | <u>\$ 13,903,269</u> | <u>100.00%</u> |

As this chart illustrates, the primary source of funding for the Lake and Peninsula Borough School District is the State of Alaska. The Lake and Peninsula Borough funds the District's local contribution, through a funding appropriation. An amount comes from the federal government in the form of Impact Aid.



Lake and Peninsula Borough School District

General Fund FY16 Budget
Without PERS & TRS On-Behalf

Expenditures by Object

| | | |
|--|----------------------|----------------|
| Certified Salaries | \$ 3,879,710 | 27.90% |
| Non-Certified Salaries | 1,843,226 | 13.26% |
| Employee Benefits (Includes Worker's Comp) | 2,717,309 | 19.54% |
| Professional/Technical Services | 325,100 | 2.34% |
| Travel | 922,000 | 6.63% |
| Utilities | 3,039,542 | 21.86% |
| Purchased Services | 222,320 | 1.60% |
| Supplies | 462,990 | 3.33% |
| Other Expenses | (13,928) | -0.10% |
| Equipment | 5,000 | 0.04% |
| Transfer to Other Funds | 500,000 | 3.60% |
| | <u>\$ 13,903,269</u> | <u>100.00%</u> |

