



City and Borough of Wrangell  
05-13-2019 BUDGET JOINT Work Session (School Board/Assembly)  
AGENDA

---

Monday, May 13, 2019  
6:00 PM

Location: Borough Assembly Chambers  
City Hall

---

- [a.](#) Wrangell School District Budget
- [b.](#) Secure Rural Schools Fund
- [c.](#) Sales Tax Fund



**WRANGELL  
PUBLIC SCHOOLS  
DISTRICT OFFICE**

GATEWAY TO THE STIKINE

P.O. BOX 2319  
WRANGELL, ALASKA 99929  
Telephone (907) 874-2347  
Fax # (907) 874-3137

May 1, 2019

Mayor Stephen Prysunka  
City & Borough of Wrangell, Alaska  
P.O. Box 531  
Wrangell, AK 99929-0531

Dear Mayor Prysunka and Assembly Members:

Attached, please find the fiscal year 2020 school budget approved by Wrangell School Board during a special meeting on April 30, 2019.

We look forward to meeting with you next week to review the budget and discuss school facility needs. Your ongoing support of our students is greatly appreciated.

Sincerely,

Dr. Debbe Lancaster  
Superintendent

DL:kjp

**Wrangell Public School District  
FY20 Budget Draft III  
As of 4/30/19**

	<u>316 ADM General Fund</u>	<u>Assumptions</u>
<b>Revenue</b>		
City Contributions	616,689	Minimum required local contribution DEED projection 11/9/2018.
Interest	701	
Food Service Revenue	-	
Other Local Revenue	24,363	
Student Activity Revenue	16,751	
eRate	76,569	
QSI Grant	11,906	
Foundation Support	3,931,218	Projected ADM 316
On Behalf of TRS	300,844	
On Behalf of PERS	57,044	
Student Transportation	-	
Impact Aid	2,000	Reduced amount for due to not enough parents working on federal land.
Federal Funds Pass Through	848,488	No decrease this year.
Transfer from other Funds	-	
Beginning Operating Capital	455,000	
<b>Total Revenue</b>	<b>\$ 6,341,573.11</b>	
<b>Expenditures</b>		
Salaries - Superintendent	107,000	
Salaries - Principal / Assistant Principal	116,646	One principal at HS. Lead teacher at elementary.
Salaries - Teachers	1,736,653	Step increases per NA. Art .5 FTE
Certified Extra Duty - Activities	26,941	
Salaries - Certificated Sub	34,226	
Manager - Classified	226,133	
Non- Certificated Extra Duty - Activities	33,225	
Salaries - Aides	232,020	Addition of two PT regular instruction aides one secondary one elementary
Salaries - Support Staff	256,426	
Custodian	123,178	
Salaries & Wages - Subs/Temps	135,000	
Insurance - Life & Health	885,005	3% Increase from last year.
Unemployment Insurance	12,605	
Workers Compensation	32,000	
FICA Contributions	43,522	
TRS Defined Benefit Retirement Contributions	223,469	
PERS Defined Benefit Retirement Contributions	32,837	
Supplemental Benefit System Contributions	62,667	
TRS Defined Contribution Retirement	309,461	
PERS Defined Contribution Retirement	198,216	
Professional & Technical	250,000	SERRC, BDO, SPED Director, SEARHC Speech & PT, copier contracts, etc.
Legal Fees	36,000	
Staff Development	5,000	
Travel - Staff	30,000	
Travel - School Board	20,500	
Travel - Student Curricular	6,000	
Travel - Student Regional Activities	190,900	Increased \$70,225 to cover jet travel for regional activities. No ferry as of 10/1/19.
Travel - Student State Activities	25,000	
Utility Services	30,970	
Communications	140,560	Increase due to eRate reduction
Electricity	111,474	
Heating Oil	115,000	
Advertising	3,385	
Building Repair	18,000	
Equipment Repair & Maintenance	25,000	
Technology Repair & Maint	3,000	
Insurance & Bond Premiums	100,000	Increase in general and property liabilities adjusted building values.
Supplies	51,089	
Teaching Supplies	14,000	
Textbooks	4,473	
Library Books	5,600	
Periodicals	1,225	
Technology Supplies	182,049	Computers students & staff, smartboards, cloud based services instruction, district, etc.
Dues & Fees	35,188	
Indirect Costs	(35,183)	Offset from Federal programs due to reduced indirect rate.
Service Charge	1,000	
Equipment	15,000	Maintenance vehicle.
Equipment (Technology)	5,000	District wide infrastructure.
Transfers to Other Funds	124,113	\$35,183 to student transportation (bus contract); \$85,647 to food service.
<b>Total Expenditures</b>	<b>\$ 6,341,573.40</b>	
<b>Summary</b>		
Operating Capital	455,000	
Total Revenues	5,886,573	
Total Expenditures	(6,341,573)	
Ending Operating Capital	(0)	
CIP (fund 503) Balance - Unreserved/Undesignated	1,059,168	

**Wrangell Public School District  
Budget Comparison  
FY17 to FY20**

	<b>316 ADM FY20</b>	<b>311 ADM FY19</b>	<b>273 ADM FY18</b>	<b>271 ADM FY17</b>
<b>Revenue</b>				
City Contributions	616,689	583,619	667,799	667,799
Interest	701	600	600	600
Other Local Revenue	24,363	16,000	12,000	12,000
Student Activity Revenue	16,751	14,250	14,250	14,250
eRate	76,569	74,984	74,984	85,000
QSI Grant	11,906	11,903	10,316	10,235
Foundation Support	3,931,218	3,834,221	3,120,128	3,223,134
On Behalf of TRS	300,844	344,413	271,768	298,596
On Behalf of PERS	57,044	62,418	31,870	51,861
Impact Aid	2,000	2,500	2,500	2,500
Federal Funds Pass Through	848,488	848,488	848,488	848,488
Transfer from other Funds	-	290,000	290,000	-
Beginning Operating Capital	455,000	525,000	543,000	585,000
<b>Total Revenue</b>	<b>6,341,573</b>	<b>6,608,396</b>	<b>5,887,703</b>	<b>5,799,463</b>
<b>Expenditures</b>				
Salaries - Superintendent	107,000	107,000	122,542	118,965
Salaries - Principal / Assistant Principal	116,646	191,969	191,823	186,822
Salaries - Director	-	15,000	4,200	-
Salaries - Teachers	1,736,653	1,708,294	1,494,725	1,444,064
Certified Extra Duty - Activities	26,941	30,426	23,316	23,316
Salaries - Certificated Sub	34,226	-	-	-
Manager - Classified	226,133	21,468	18,340	20,250
Non- Certificated Extra Duty - Activities	33,225	47,275	54,385	54,385
Salaries - Aides	232,020	249,880	266,286	220,951
Salaries - Support Staff	256,426	456,330	397,073	403,095
Custodian	123,178	274,415	246,407	238,003
Salaries & Wages - Subs/Temps	135,000	111,900	111,900	111,900
Payroll Benefits	1,799,782	1,789,479	1,553,919	1,583,310
Transportation Allowance	-	5,100	5,100	5,100
Professional & Technical	250,000	301,635	216,185	173,985
Legal Fees	36,000	-	-	-
Staff Development	5,000	5,000	5,000	5,000
Travel - Staff	50,500	73,320	71,320	63,820
Travel - Student Curricular	6,000	-	-	-
Travel - Student Regional Activities	190,900	135,900	137,900	135,400
Travel - Student State Activities	25,000	15,000	15,000	15,000
Utility Services	30,970	30,970	30,970	30,970
Communications	140,560	140,560	130,555	130,260
Electricity	111,474	90,474	90,474	90,474
Heating Oil	115,000	115,000	115,000	115,000
Advertising	3,385	5,075	5,075	5,075
Contracted Construction	-	1,000	1,000	-
Building Repair	18,000	-	-	-
Equipment Repair & Maintenance	25,000	95,300	39,300	27,300
Technology Repair & Maint	3,000	-	-	-
Insurance & Bond Premiums	100,000	64,000	62,000	77,000
Supplies	51,089	220,020	211,354	218,067
Teaching Supplies	14,000	3,750	3,750	3,750
Textbooks	4,473	20,725	27,725	34,725
Library Books	5,600	5,600	5,600	5,600
Periodicals	1,225	1,225	1,225	1,225
Technology Supplies	182,049	-	-	-

**Wrangell Public School District  
Budget Comparison  
FY17 to FY20**

	<u>316 ADM FY20</u>	<u>311 ADM FY19</u>	<u>273 ADM FY18</u>	<u>271 ADM FY17</u>
Dues & Fees	35,188	76,050	71,050	61,550
Indirect Costs	(35,183)	(40,469)	(46,965)	(32,000)
Service Charge	1,000	1,000	1,000	1,000
Equipment	15,000	133,375	71,010	101,645
Equipment (Technology)	5,000	-	-	-
Transfers to Other Funds	124,113	105,350	105,350	117,000
<b>Total Expenditures</b>	<b>6,341,573</b>	<b>6,608,396</b>	<b>5,860,894</b>	<b>5,792,007</b>
<b>Summary</b>				
Operating Capital	455,000	525,000	543,000	585,000
Total Revenues	5,886,573	6,083,396	5,344,703	5,214,463
Total Expenditures	(6,341,573)	(6,608,396)	(5,860,894)	(5,792,007)
Ending Operating Capital	(0)	-	26,809	7,456
Fund 503 - Designated CIP	649,514	-	-	-
Fund 503 - Undesignated	409,654	708,396	708,396	585,746
	1,059,168	708,396	708,396	585,746

**Wrangell Public School District**  
**FY20 Budget Draft III - All Funds Preliminary**  
**As of 4/30/19**

316

**100:**

	General	205:	255: Local	266: Title I-C	267: Title I-A	268: Title II	269: Carl	270: SPED	285: Title VI-	305: Migrant	350: Indian	
	Fund	Transportation	School Lunch	265: Title IV-A	Migrant	ESEA	ESEA	Perkins	619	B SPED	Book	Education
Revenue												
City Contributions	616,689											
Interest	701											
Food Service Revenue	-		18,000									
Other Local Revenue	24,363											
Student Activity Revenue	16,751											
eRate	76,569											
QSI Grant	11,906											
Foundation Support	3,931,218											
On Behalf of TRS	300,844											
On Behalf of PERS	57,044											
Student Transportation	-	235,296										
Impact Aid	2,000											
Federal Funds Pass Through	848,488			16,001	71,675	127,354	47,372	15,000	3,012	87,921	2,880	57,487
Transfer from other Funds	-											
Beginning Operating Capital	455,000											
		-	-	-	-	-	-	-	-	-	-	-
Total Revenue	6,341,573	235,296	18,000	16,001	71,675	127,354	47,372	15,000	3,012	87,921	2,880	57,487
Expenditures												
Salaries - Superintendent	107,000											
Salaries - Principal / Assistant Principal	116,646											
Certificated Director	-							2,900				
Salaries - Teachers	1,736,653				6,559	58,466						
Certified Extra Duty - Activities	26,941				2,427	262						500
Salaries - Certificated Sub	34,226											
Certificated Specialist	-											11,876
Manager - Classified	226,133											21,761
Non- Certificated Extra Duty - Activities	33,225			4,420								
Salaries - Aides	232,020				20,729	11,438				33,700		9,149
Salaries - Support Staff	256,426				5,105	2,500						
Custodian	123,178											
Salaries - Food Svc Staff	-		26,697									
Salaries & Wages - Subs/Temps	135,000				1,884	3,500		1,200		600		10,374
Insurance - Life & Health	885,005											
Unemployment Insurance	12,605											
Workers Compensation	32,000											
FICA Contributions	43,522			392								
TRS Defined Benefit Retirement Contributions	223,469				13,239	31,589		520		10,497		
PERS Defined Benefit Retirement Contributions	32,837											
Supplemental Benefit System Contributions	62,667											
TRS Defined Contribution Retirement	309,461											
PERS Defined Contribution Retirement	198,216											
Transportation Allowance	-						4,000					
Professional & Technical	250,000			1,200			6,700		2,731	33,190		400
Legal Fees	36,000											
Staff Development	5,000											
Travel - Staff	30,000					4,000	22,353	2,200				200
Travel - School Board	20,500											
Travel - Student Curricular	6,000				9,871			3,466				
Travel - Student Regional Activities	190,900			9,675								

**Wrangell Public School District**  
**FY20 Budget Draft III - All Funds Preliminary**  
**As of 4/30/19**

316

**100:**

	<b>General</b>	<b>205:</b>	<b>255: Local</b>	<b>265: Title IV-A</b>	<b>266: Title I-C</b>	<b>267: Title I-A</b>	<b>268: Title II</b>	<b>269: Carl</b>	<b>270: SPED</b>	<b>285: Title VI-</b>	<b>305: Migrant</b>	<b>350: Indian</b>
	<b>Fund</b>	<b>Transportation</b>	<b>School Lunch</b>		<b>Migrant</b>	<b>ESEA</b>	<b>ESEA</b>	<b>Perkins</b>	<b>619</b>	<b>B SPED</b>	<b>Book</b>	<b>Education</b>
Travel - Student State Activities	25,000											
Student Transportation Contract	-	273,762										
Utility Services	30,970											
Communications	140,560											
Electricity	111,474											
Heating Oil	115,000											
Advertising	3,385											40
Building Repair	18,000											
Equipment Repair & Maintenance	25,000											
Technology Repair & Maint	3,000											
Insurance & Bond Premiums	100,000											
Supplies	51,089		58,000		5,186	3,573	2,907	3,000			2,880	450
Teaching Supplies	14,000											
Textbooks	4,473											
Library Books	5,600											
Periodicals	1,225											
Technology Supplies	182,049											
Dues & Fees	35,188		250			165	7,000	1,000		1,746		
Indirect Costs	(35,182)			314	6,675	11,861	4,412	714	280	8,189		2,736
Service Charge	1,000		700									
Equipment	15,000											
Equipment (Technology)	5,000											
Transfers to Other Funds	124,113	(38,466)	(85,647)	-	-	-	-	-	-	-	-	-
	6,341,573	235,296	0	16,001	71,675	127,354	47,372	15,000	3,012	87,921	2,880	57,486

**Summary**

Operating Capital	455,000
Total Revenues	5,886,573
Total Expenditures	(6,341,573)
Ending Operating Capital	(0)

**SECURE RURAL SCHOOLS FUND**  
**CITY AND BOROUGH OF WRANGELL**  
**2019-2020 DRAFT BUDGET**

		<b>2017-2018 ACTUAL</b>	<b>2018-2019 APPROVED</b>	<b>2018-2019 ESTIMATED</b>	<b>2019-2020 REQUESTED</b>
<b>RESERVES, BEGINNING</b>		3,278,862	3,270,698	3,270,698	3,307,097
<b>REVENUES</b>					
25000 000 4170 40	Secure Rural Schools - Federal Payment	890,217	832,105	925,412	-
25000 000 4550	Interest Income	3,520	15,000	15,000	15,000
		893,737	847,105	940,412	15,000
<b>TRANSFERS OUT</b>					
25000 000 7825	Support To Wrangell Public Schools	848,488	848,488	848,488	848,488
25000 000 8910	Transfer To General Fund For Roads	53,413	49,926	55,525	-
<b>TOTAL TRANSFERS</b>		<b>901,901</b>	<b>898,414</b>	<b>904,013</b>	<b>848,488</b>
<b>RESERVES, ENDING</b>		<b>3,270,698</b>	<b>3,219,389</b>	<b>3,307,097</b>	<b>2,473,609</b>
<b>TOTAL RESERVE &amp; EXPENDITURES</b>		<b>4,172,599</b>	<b>4,117,803</b>	<b>4,211,110</b>	<b>3,322,097</b>
Years of funding remaining at current level of support		3.9	3.8	3.9	2.9



Revised

**SALES TAX FUND  
CITY OF WRANGELL  
2019-2020 DRAFT BUDGET**

BEGINNING STREETS RESERVE	778,903	324,389	324,389	407,389	407,389	407,389
BEGINNING SCHOOLS/HEALTH/SAN. RESERVE	621,716	621,856	621,856	609,032	609,032	609,032

REVENUE	2017-2018 ACTUAL	2018-2019 APPROVED	2018-2019 ESTIMATED	2019-2020 REQUESTED	Full School	Full School Full SBD
22000 000 4015 Sales Tax Revenue	2,479,073	2,650,000	2,650,000	2,650,000	2,650,000	2,650,000
22000 000 4015 Interest Earned	10,000	10,000	20,000	20,000	20,000	20,000
<b>Total</b>	<b>2,489,073</b>	<b>2,660,000</b>	<b>2,670,000</b>	<b>2,670,000</b>	<b>2,670,000</b>	<b>2,670,000</b>

**EXPENDITURES**

22000 000 8910 TRANSFER TO GENERAL FUND (68%)	1,788,890	1,802,000	1,802,000	1,802,000	1,802,000	1,802,000
---	-----------	-----------	-----------	-----------	-----------	-----------

**STREETS EXPENDITURES (4%)**

22010 000 7900 Evergreen Paving Match	554,077	-	-	-	-	-
22010 000 7900 Sidewalk Repairs	-	-	-	30,000	30,000	30,000
22010 000 7900 Street Paving	-	100,000	43,000	-	-	-
<b>Total Streets Expenditures</b>	<b>554,077</b>	<b>100,000</b>	<b>43,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>

**SCHOOLS, HEALTH, SANITATION (28%)**

22030 000 7825 Transfer To School	667,800	583,800	583,800	583,800	616,689	616,689
22030 000 8916 Transfer to Debt Service Fund	-	142,024	142,024	140,000	140,000	268,500
22030 000 8924 Trans. To Pool/For School	29,000	29,000	29,000	29,000	29,000	29,000
22030 000 7540 Sales Tax Audits	-	5,000	-	5,000	5,000	5,000
<b>Total Support to Schools</b>	<b>696,800</b>	<b>759,824</b>	<b>754,824</b>	<b>752,800</b>	<b>790,689</b>	<b>919,189</b>

**TOTAL EXPEND. & TRANSFERS**

<b>3,039,767</b>	<b>2,661,824</b>	<b>2,599,824</b>	<b>2,584,800</b>	<b>2,622,689</b>	<b>2,751,189</b>
------------------	------------------	------------------	------------------	------------------	------------------

ENDING STREETS RESERVE	324,389	340,389	407,389	503,389	503,389	503,389
ENDING SCHOOLS/HEALTH/SAN. RESERVE	621,856	604,032	609,032	598,232	560,343	431,843

**TOTAL EXPENDITURES & RESERVE**

<b>3,986,012</b>	<b>3,606,245</b>	<b>3,616,245</b>	<b>3,686,421</b>	<b>3,686,421</b>	<b>3,686,421</b>
------------------	------------------	------------------	------------------	------------------	------------------