

COST OF EDUCATION 2004-2013

Kodiak Island Borough School District



Senate Finance Sub-Committee
August 21, 2013

Kodiak Island Borough School District

Performance Budgeting

- Performance-based budgeting in KIBSD is the practice of developing budgets based on the relationship between program funding levels and expected student performance from that program.

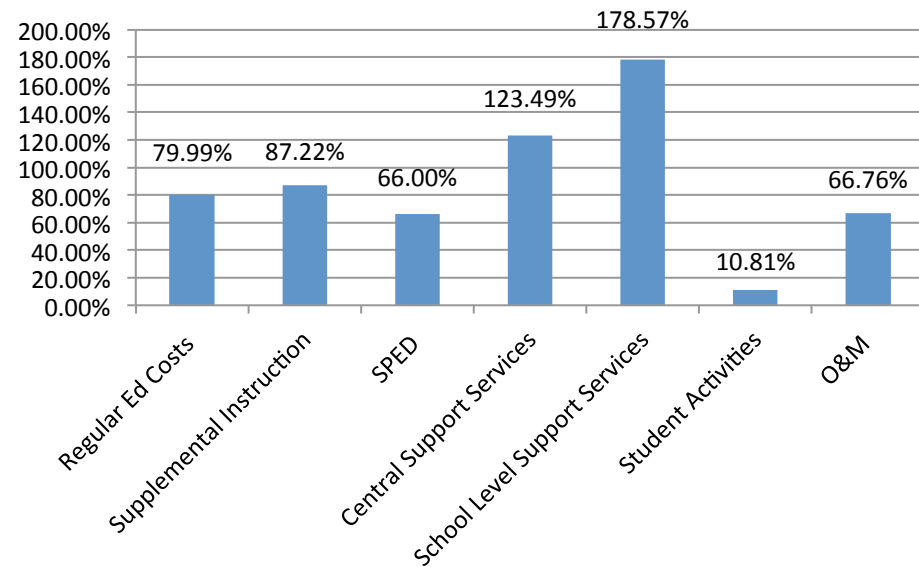
KIBSD Costs by Function 2004-2013

	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
Regular Ed Costs	\$ 10,688,582	\$ 10,355,648	\$ 11,048,091	\$ 13,384,167	\$ 17,275,985	\$ 15,947,998	\$ 15,827,774	\$ 17,953,747	\$ 17,657,912	\$ 19,238,455
Supplemental Instruction	\$ 1,529,558	\$ 1,569,334	\$ 1,782,486	\$ 2,162,776	\$ 2,319,150	\$ 2,352,168	\$ 2,546,064	\$ 2,694,817	\$ 2,818,546	\$ 2,863,579
SPED	\$ 3,835,616	\$ 3,789,822	\$ 4,019,587	\$ 4,963,970	\$ 5,781,650	\$ 5,618,596	\$ 5,534,260	\$ 5,994,244	\$ 5,859,663	\$ 6,367,016
Central Support Services	\$ 1,907,572	\$ 1,584,377	\$ 1,761,336	\$ 2,760,951	\$ 3,378,489	\$ 3,219,546	\$ 4,109,736	\$ 3,864,316	\$ 3,833,484	\$ 4,263,295
School Level Support Services	\$ 2,797,795	\$ 2,900,791	\$ 3,081,185	\$ 4,022,474	\$ 5,245,474	\$ 5,485,449	\$ 5,520,024	\$ 7,167,684	\$ 7,873,855	\$ 7,793,802
Student Activities	\$ 632,719	\$ 242,380	\$ 273,699	\$ 793,521	\$ 905,023	\$ 720,223	\$ 833,880	\$ 861,333	\$ 691,708	\$ 701,089
O&M	\$ 3,830,975	\$ 1,725,977	\$ 1,987,276	\$ 4,838,045	\$ 5,827,831	\$ 5,706,685	\$ 5,900,929	\$ 6,162,616	\$ 6,560,017	\$ 6,388,405
	\$ 25,222,817	\$ 22,168,329	\$ 23,953,660	\$ 32,925,904	\$ 40,733,602	\$ 39,050,665	\$ 40,272,667	\$ 44,698,757	\$ 45,295,185	\$ 47,615,641

88.78% Increase
in General Fund Expenditure Budget
2004-2013

KIBSD Increases by Function 2004-2013

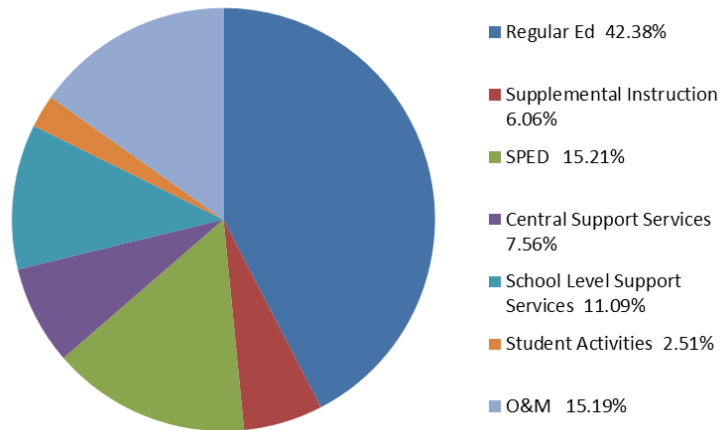
Regular Ed Costs	79.99%
Supplemental Instruction	87.22%
SPED	66.00%
Central Support Services	123.49%
School Level Support Services	178.57%
Student Activities	10.81%
O&M	66.76%



88.78% Overall Increase
in General Fund Expenditure Budget
2004-2013

KIBSD Percentage Change by Function 2004-2013

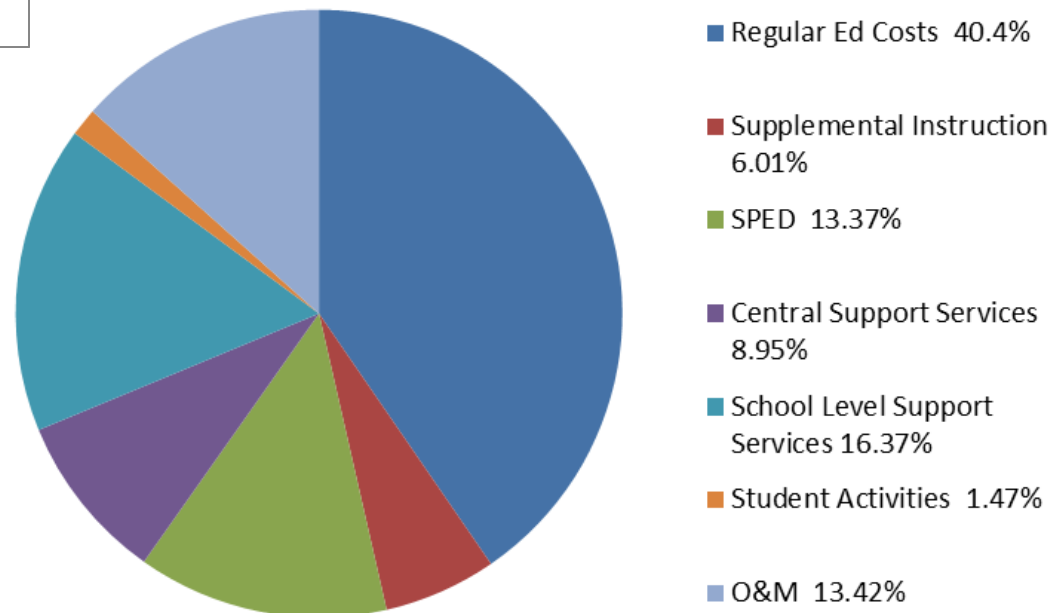
FY 2004



2004 Total Expenditures
\$25,222,817

2013 Total Expenditures
\$ \$47,615,641

FY 2013



KIBSD Costs by Object

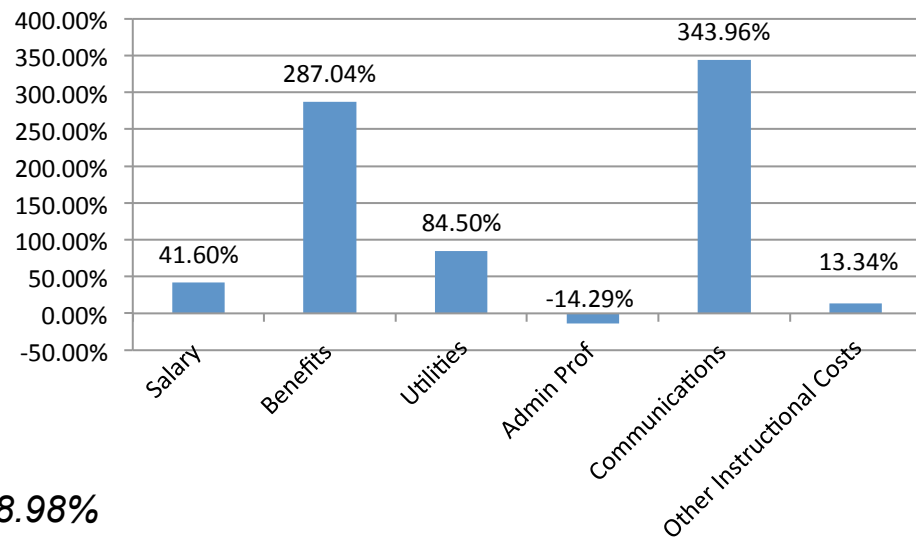
2004-2013

	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13
Salary	\$ 15,005,327	\$ 13,826,731	\$ 14,174,587	\$ 18,214,811	\$ 19,388,585	\$ 19,767,603	\$ 20,215,011	\$ 21,207,100	\$ 21,454,581	\$ 21,247,901
Benefits	\$ 4,656,797	\$ 4,264,764	\$ 5,009,799	\$ 8,260,992	\$ 13,755,466	\$ 12,384,877	\$ 12,202,961	\$ 13,707,851	\$ 15,862,243	\$ 18,023,669
Utilities	\$ 1,437,133	\$ 1,491,735	\$ 1,543,262	\$ 1,966,302	\$ 2,337,061	\$ 1,985,552	\$ 2,069,133	\$ 1,721,607	\$ 2,660,318	\$ 2,651,444
Admin Prof	\$ 715,215	\$ 711,718	\$ 675,670	\$ 809,773	\$ 910,883	\$ 800,039	\$ 745,132	\$ 3,122,126	\$ 559,455	\$ 613,005
Communications	\$ 367,996	\$ 383,733	\$ 407,407	\$ 711,834	\$ 851,927	\$ 865,640	\$ 927,091	\$ 963,290	\$ 1,328,839	\$ 1,633,753
Other Instructional Costs	\$ 3,040,349	\$ 1,489,648	\$ 2,142,935	\$ 2,962,192	\$ 3,489,679	\$ 3,246,954	\$ 4,113,339	\$ 3,976,783	\$ 3,429,749	\$ 3,445,869
	\$ 25,222,817	\$ 22,168,329	\$ 23,953,660	\$ 32,925,904	\$ 40,733,602	\$ 39,050,665	\$ 40,272,667	\$ 44,698,757	\$ 45,295,185	\$ 47,615,641

88.78% Increase
in General Fund Expenditure Budget
2004-2013

KIBSD Increases by Object 2004-2013

Salary	41.60%
* Benefits	287.04%
Utilities	84.50%
Admin Prof	-14.29%
Communications	343.96%
Other Instructional Costs	13.34%



- *Benefits includes:*
Health Insurance increase of 158.98%
TRS increase of 47.82%
PERS increase of 23.87%

88.78% Overall Increase
in General Fund Expenditure Budget
2004-2013

KIBSD Certified Salary Comparisons 2004-2013

	Base BA0/0)	MA18/5	MA54/20
2004	34499.00	53128.00	69688.00
2005	35016.00	53925.00	70732.00
2006	35541.00	54733.00	71793.00
2007	37216.00	56408.00	73468.00
2008	38146.00	57982.00	75148.00
2009	39100.00	59432.00	77027.00
2010	41250.00	61582.00	79959.00
2011	42488.00	63307.00	82427.00
2012	43763.00	65207.00	84900.00
2013	43763.00	65207.00	84900.00
	26.85%	22.74%	21.83%

Cumulative Buying Power (CPI) Increase 2004-2013 27.31%

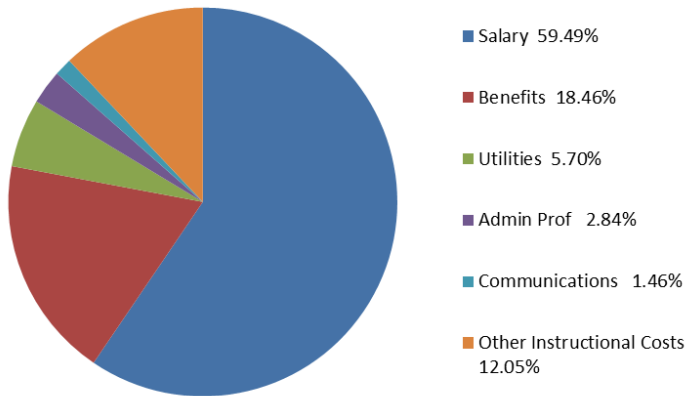
KIBSD Certified Scattergram 2013

Step	BA + 0		BA + 18		BA +36 / MA + 0		BA + 54 / MA + 18		MA + 36		MA + 54		
	FTE	Salary	FTE	Salary	FTE	Salary	FTE	Salary	FTE	Salary	FTE	Salary	
0	3.00	\$ 43,763		\$ 46,826	3.00	\$ 49,015	1.00	\$ 52,078		\$ 55,141		\$ 57,330	7.00
1	6.00	\$ 47,264	1.00	\$ 49,452	2.00	\$ 52,516		\$ 55,141	1.00	\$ 57,767		\$ 60,831	10.00
2	2.00	\$ 49,452		\$ 52,516	4.00	\$ 55,579		\$ 57,767		\$ 60,831		\$ 63,894	6.00
3	3.67	\$ 52,516	1.00	\$ 55,579	2.00	\$ 57,767		\$ 60,831		\$ 63,456	1.00	\$ 66,520	7.67
4	2.00	\$ 55,141	3.00	\$ 57,767	5.00	\$ 60,393	1.00	\$ 63,456		\$ 65,645		\$ 69,583	11.00
5	1.00	\$ 56,454	3.00	\$ 59,518	2.00	\$ 62,581	1.00	\$ 65,207	1.00	\$ 67,833	1.00	\$ 71,771	9.00
6	5.00	\$ 57,330		\$ 61,268	4.00	\$ 64,332	1.00	\$ 66,957		\$ 70,021		\$ 73,522	10.00
7			9.00	\$ 62,581	2.00	\$ 66,082	1.00	\$ 69,146	1.00	\$ 71,771		\$ 75,272	13.00
8					4.00	\$ 67,833	2.00	\$ 70,896	3.00	\$ 73,522		\$ 77,023	9.00
9					16.50	\$ 69,583	1.00	\$ 72,209	1.00	\$ 74,835		\$ 78,773	18.50
10							12.00	\$ 73,959	3.00	\$ 76,585		\$ 80,086	15.00
11									11.67	\$ 78,336	2.00	\$ 81,837	13.67
12											8.00	\$ 83,150	8.00
17		\$ 58,205	1.00	\$ 63,456	1.00	\$ 70,458	3.00	\$ 74,835	1.00	\$ 79,211	6.00	\$ 84,025	12.00
20		\$ 59,080	2.00	\$ 64,332	9.00	\$ 71,334	11.00	\$ 75,710	5.00	\$ 80,086	24.00	\$ 84,900	51.00
	22.67		20.00		54.50		34.00		27.67		42.00		
												Total FTE	200.84

Retention is not a problem in Kodiak!

KIBSD Percentage Change by Object 2004-2013

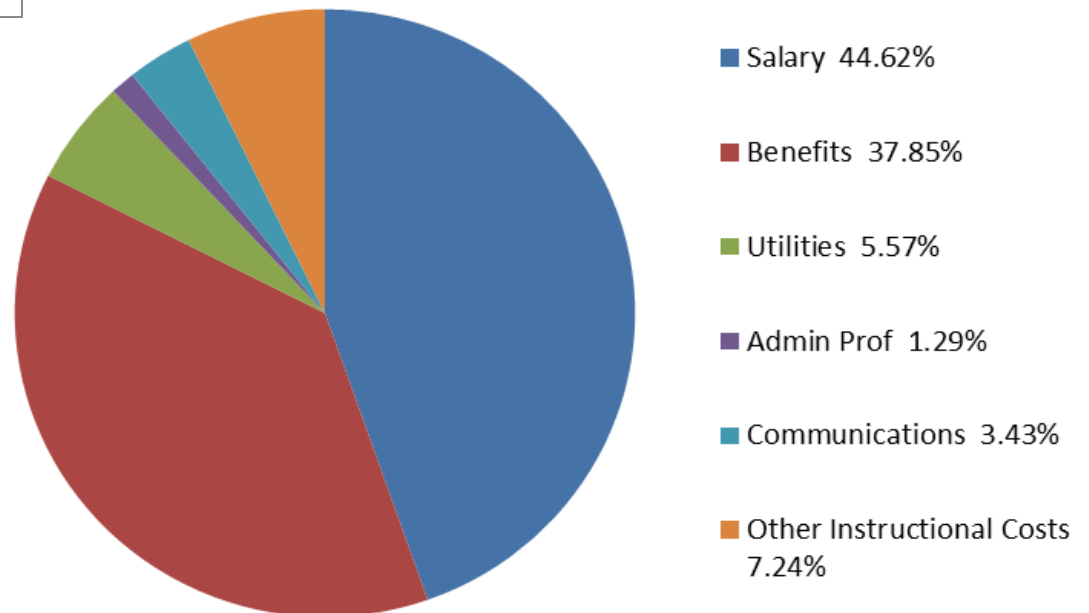
FY 2004



2004 Total Expenditures
\$25,222,817

2013 Total Expenditures
\$ \$47,615,641

FY 2013



STAFF ACCOUNTING/Student Enrollment Ten Year HISTORY FY04-FY13 (October 1 DATA)

	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	*FY14		FY04-FY13
Total Students	2697	2701	2749	2661	2689	2618	2595	2565	2524	2559	2529	% Change	-5.39%
General Funded Teaching Staff	192	196	204	204	212	200	190	194	180	177	158	% Change	-8.47%
Grant Funded Teaching Staff	12	11	9	8	9	8	8	9	8	9	9	% Change	-33.33%
Counselors	4	4	5	5	6	8	8	8	7	6	5	% Change	33.33%
Occupational/Physical Therapists	3	3	3	3	3	3	2	2	2	2	2	% Change	-50.00%
Psychologists	2	3	3	3	4	3	4	5	4	4	4	% Change	50.00%
Speech Language Pathologists	5	5	5	5	5	4	3	2	3	2	2	% Change	-150.00%
Certificated Admin Staff	18	18	18	17	17	17	17	17	14	13	12	% Change	-38.46%
Total Certificated Staff	236	240	247	245	256	243	232	237	218	213	192	% Change	-10.80%
Classified/Exempt Staff	229	234	217	221	209	233	214	210	203	197	197	% Change	-16.24%
TOTAL STAFF	465	474	464	466	465	476	446	447	421	410	389	% Change	-13.41%

Expenses are controlled by seeking efficiencies in non personnel where ever possible. People are required to deliver education via technology or the traditional classroom. KIBSD uses a blended classroom to stretch student staff contact when possible.

Staffing is controlled by student enrollment. A scalable staffing formula increases or decreases students automatically to maintain this formula.

Additional staff reductions have resulted due to available funds.

Staffing has been reduced more than twice to seven times the rate of changes in student enrollment due to available funds.

KIBSD Other Cost Drivers

2004-2013

- Intensive Needs Students (IEP identified student needs)
- Village Housing Subsidy
- Transportation Subsidy
- Unfunded Mandates (compliance requirements, standards, evaluations, SPED and more)
- Negotiations
- Technology & Equipment Replacement
- Professional Development