

KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT BOARD OF EDUCATION  
AGENDA STATEMENT

No. 8 a

MEETING OF April 28, 2021

REVIEWED BY:

ITEM TITLE:

**PUBLIC HEARING - BUDGET**

Motion to approve Operating Fund Budget  
for Fiscal Year 2022, in second reading.

Superintendent

Personnel

Finance

SUBMITTED BY: Beth Lougee, Superintendent

CONTACT PERSON/TELEPHONE:

APPROVED FOR SUBMITTAL:

Katie Jo Parrott                      247-2116

\_\_\_\_\_  
Name

\_\_\_\_\_  
Phone

\_\_\_\_\_  
Superintendent

SUMMARY STATEMENT:

The Board is being asked to approve the operating fund budget for Fiscal Year 2022 as presented.

BACKGROUND:

The initial proposed operating fund budget was introduced on April 9<sup>th</sup> to the Finance Committee, and revised for presentation to the Board on April 14<sup>th</sup> at the Board's regular meeting. This revised budget included all existing programming and leveraged COVID-relief funds to incorporate additional supports for district schools and programs. The School Board requested additional information and input to inform the budget approval process. A public budget forum was held on April 20<sup>th</sup> and a budget work session of the Board was held on April 22<sup>nd</sup> where the Board reviewed detailed budget information and provided additional feedback. The proposed budget was further revised based on direction from the Board at the work session, and the revised proposed operating fund budget is presented here for approval in second reading.

ISSUE:

Per Board Policy 3100, the Board shall establish and maintain a balanced budget. Adopting a budget requires two public hearings, the first having taken place on April 14th. The Board shall adopt an annual budget which is compatible with the District Strategic plan and projected revenues.

RECOMMENDATION:

Approval of the FY22 operating fund budget, as presented.

ATTACHMENTS:

- FY21 & FY22 Updated Revenue Comparison
- FY22 Revised Operating Fund Budget with prior year comparison
- FY22 Expenditure Authority Worksheet

RECOMMENDED ACTION:

"I move that the Board of Education approve the FY22 Operating Fund Budget, in the amount of \$41,555,067, in second reading."

<b>OPERATING REVENUE COMPARISON</b>		2074.64 ADM	2169 ADM	94.36
<b>Type</b>		<b>FY21 Budgeted</b>	<b>FY22 Projected*</b>	<b>Difference</b>
<b>STATE REVENUE*</b>		26,212,669	25,934,683	(277,986)
	<i>TRS On-Behalf</i>	2,751,922	3,238,075	486,153
	<i>PERS On-Behalf</i>	543,072	618,915	75,843
	One-time supplemental aid + PFD Raffle	9,675	9,834	159
	<b>TOTAL</b>	<b>29,517,338</b>	<b>29,801,507</b>	<b>284,169</b>
<b>Borough Revenue</b>				
	Local Required Contribution	<b>4,915,414</b>	<b>5,168,904</b>	-
	Discretionary Contribution	5,746,014	5,492,524	(253,490)
	In-kind Contribution	243,019	273,090	30,071
	<b>TOTAL</b>	<b>10,904,447</b>	<b>10,934,518</b>	<b>(223,419)</b>
<b>Federal Revenue</b>				
	Medicaid	100,000	100,000	-
	<b>TOTAL</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>
<b>Other Revenues</b>				
	Court checks, BMO rebate	30,000	40,000	10,000
	E-rate Program	115,000	150,000	35,000
		<b>145,000</b>	<b>190,000</b>	<b>45,000</b>
<b>CARRYOVER FUNDS - FUND BALANCE</b>				
		-	313,445	313,445
	CHARTER SCHOOLS	443,428	215,597	(227,831)
	<b>TOTAL</b>	<b>443,428</b>	<b>529,042</b>	<b>85,614</b>
	<b>Grand Total</b>	<b>41,110,213</b>	<b>41,555,067</b>	<b>444,854</b>
<i>*Change accounts for certified INT increase after projected count submitted.</i>				

PROPOSED - REVISED PER BOARD WORK SESSION

**FY22 KGBSD Operating Fund Budget**

FY22 KGBSD Operating Fund Budget		ACTUALS	ACTUALS	APPROVED	PROPOSED	FY21-FY22
Object*	Title	FY19	FY20	FY21	FY22	Difference
<b>Personnel Expenses</b>						
311	Certificated Superintendent	189,756	138,558	145,000	145,000	-
313	Certificated Principal/Assistant Principal	1,282,290	1,418,964	1,330,494	1,361,007	30,513
314	Certificated Director/Coordinator/Manager	196,365	224,749	246,452	223,407	(23,045)
315	Certificated Teacher	13,471,848	13,502,480	13,257,906	13,689,523	431,617
316	Certificated Extra Duty Pay	150,745	76,152	122,400	108,000	(14,400)
317	Certificated Substitutes/Temps	-	1,088	5,000	5,000	-
318	Certificated Specialists	-	-	330,318	346,709	16,391
319	Teachers Part Year (Long-term Subs)	136,550	72,751	100,000	80,000	(20,000)
321	Classified Director/Coordinator/Manager	504,052	408,870	388,000	391,224	3,224
322	Classified Specialists (Technical Staff)	269,987	79,560	352,860	322,609	(30,251)
323	Classified Aides/Paraprofessionals	3,125,710	3,455,930	3,199,740	3,581,004	381,264
324	Classified Support Staff	1,228,239	1,522,060	1,345,052	1,316,731	(28,321)
325	Maintenance/Custodial Staff	1,197,976	1,156,051	1,170,656	1,187,821	17,165
329	Classified Substitutes/Temps	376,422	233,875	329,000	166,800	(162,200)
337	Classified Extra Duty	36,273	77,259	49,500	34,000	(15,500)
338	Classified Stipend	16,350	16,775	18,000	18,000	-
361	Insurance-Life & Health	5,716,118	4,571,036	5,321,361	5,351,543	30,182
362	Unemployment Insurance	7,388	53,023	25,000	29,000	4,000
363	Workers' Compensation	200,955	201,575	207,000	225,000	18,000
364	FICA Contribution	731,743	741,609	763,522	728,026	(35,496)
365	Retirement Contribution-TRS	4,299,974	1,884,539	1,951,906	1,929,500	(22,406)
366	Retirement Contribution-PERS	1,601,300	1,449,328	1,397,653	1,425,228	27,575
367	TRS On-Behalf	-	2,935,350	2,751,922	3,238,075	486,153
368	PERS On-Behalf	-	513,116	543,072	618,915	75,843
369	Other Employee Benefits	24,729	34,980	32,000	43,350	11,350
378	Educational Assistance	24,359	27,279	25,600	24,000	(1,600)
379	Physicals	2,392	4,470	7,500	4,000	(3,500)
390	Transportation Allowance	-	-	12,500	7,500	(5,000)
<b>Object Group</b>		<b>34,791,521</b>	<b>34,801,427</b>	<b>35,429,414</b>	<b>36,600,972</b>	<b>1,171,558</b>
<b>Supplies and Services</b>						
410	Professional & Technical Services	375,543	453,898	300,000	386,000	86,000
411	Staff Development Services	-	-	-	-	-
412	Auditing	35,331	36,286	36,000	40,000	4,000
413	Labor Relations Services	10,000	-	10,000	-	(10,000)
414	Legal Services	55,878	51,899	45,000	40,000	(5,000)
416	Engineering & Architectural Services	7,472	-	-	-	-
418	Other Professional Services	-	-	-	-	-
420	Staff Travel 420	83,850	65,206	30,000	25,000	(5,000)
421	Mileage Reimbursement 420	4,693	4,401	7,600	4,500	(3,100)
425	Student Travel	4,801	202,727	25,000	-	(25,000)
430	Utilities & Telecommunications	209,559	197,371	210,000	280,000	70,000
431	Water & Sewage	223,713	239,521	264,715	244,250	(20,465)
432	Garbage	120,425	100,815	120,450	107,400	(13,050)
433	Postage	12,735	8,048	14,400	9,300	(5,100)
436	Electricity	543,596	552,750	557,677	459,200	(98,477)
438	Heating Fuel	469,608	442,638	529,673	425,000	(104,673)
440	Other Purchased Services	338,576	339,104	276,700	262,800	(13,900)
441	Rentals and Leases	71,468	61,018	80,000	175,000	95,000
442	Building Repairs & Maintenance	201,803	51,985	128,000	75,000	(53,000)
443	Equipment Repair & Maintenance	-	-	-	-	-
445	Insurance & Bond Premiums	296,560	453,573	365,500	513,090	147,590
450	Supplies, Materials & Media	886,053	1,258,239	1,131,604	1,045,332	(86,272)
451	Teacher Supplies	55,164	52,663	69,200	68,400	(800)
457	Small Tools & Equipment	221,983	226,518	117,500	50,000	(67,500)
480	Tuition & Stipends (Students)	61,800	47,385	60,000	70,000	10,000
485	Stipends (Kanayama)	18,500	15,000	-	15,000	15,000
490	Other Expenses	65,703	62,176	60,000	60,000	-
491	Dues and Fees	24,491	27,997	23,000	23,000	-
493	Interest	-	-	-	-	-
495	Indirect Expense	-	(54,105)	(15,000)	(75,000)	(60,000)
<b>Object Group</b>		<b>4,399,305</b>	<b>4,897,113</b>	<b>4,447,019</b>	<b>4,303,272</b>	<b>(143,747)</b>
<b>Other</b>						
510	Equipment 510	7,628	123,996	107,400	45,000	(62,400)
544	Transfer to Activities. 550	611,162	195,324	536,162	536,162	-
552	Transfer to Other Funds	-	174,903	-	-	-
562	Transfer to Other Governmental Units	208,712	-	-	-	-
599	Unallocated	-	-	590,218	69,661	(520,557)
<b>Object Group</b>		<b>827,502</b>	<b>494,223</b>	<b>1,233,780</b>	<b>650,823</b>	<b>(582,957)</b>
<b>Grand Total</b>		<b>40,018,328</b>	<b>40,192,763</b>	<b>41,110,213</b>	<b>41,555,067</b>	<b>444,854</b>
		Approved budget	40,283,793	41,210,084	41,241,622	Projected Revenue (no f
		Remaining based on Actuals	265,465	1,017,321	(313,445)	Amount needed

**Ketchikan Gateway Borough School District  
FY22 Expenditure Authority**

	FY21 Approved Amount	Adjustment	FY22 Projected Amount
STATE OF ALASKA	\$26,212,669	(\$277,986)	\$25,934,683
SUPPLEMENTAL STATE FUNDS	\$9,675	\$159	\$9,834
BOROUGH APPROPRIATION*	\$10,661,428	\$0	\$10,661,428
BOROUGH IN-KIND*	\$243,019	\$30,071	\$273,090
OTHER REVENUES	\$145,000	\$45,000	\$190,000
CARRYOVER FUNDS	\$443,428	\$85,614	\$529,042
MEDICAID	\$100,000	\$0	\$100,000
TRS ON-BEHALF	\$2,751,922	\$486,153	\$3,238,075
PRS ON-BEHALF	\$543,072	\$75,843	\$618,915
TOTAL OPERATING BUDGET	<u>\$41,110,213</u>	<u>\$444,854</u>	<u>\$41,555,067</u>
COVID Relief Funds - ESSER I	\$476,261	(\$476,261)	\$0
COVID Relief Funds - GEER I	\$23,659	(\$23,659)	\$0
COVID Relief Funds - ESSER II*	\$0	\$500,000	\$500,000
COVID Relief Funds - ESSER III*	\$0	\$1,147,000	\$1,147,000
Food Service	\$937,913	\$226,996	\$1,164,909
Pupil Transportation	\$1,749,737	(\$121,993)	\$1,627,744
Facilities Use	\$30,000	\$0	\$30,000
Title IV-A	\$117,723	\$0	\$117,723
Title II-A Teacher Principal Development	\$210,107	\$0	\$210,107
Staff Development	\$20,852	\$0	\$20,852
Title I	\$643,514	\$0	\$643,514
Indian Education	\$229,105	\$895	\$230,000
Alternative Schools Grant	\$25,750	\$0	\$25,750
Title VI - B	\$810,191	\$0	\$810,191
Preschool Disabled	\$23,813	\$0	\$23,813
Carl Perkins Basic	\$57,228	(\$5,053)	\$52,175
Rural & Low Income Schools Grant	\$46,712	\$0	\$46,712
Ketchikan Construction Academy	\$30,000	\$0	\$30,000
Fresh Fruits and Vegetables Program	\$65,821	\$0	\$65,821
School Improvement Grant	\$54,352	(\$29,352)	\$25,000
SHI Thru the Cultural Lens	\$10,000	\$0	\$10,000
Other Grants (\$5,000 & under)	\$15,000	\$0	\$15,000
Sub Total	<u>\$5,577,739</u>	<u>\$1,218,573</u>	<u>\$6,796,312</u>
Total	\$46,687,952	\$1,663,427	\$48,351,379