

KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT BOARD OF EDUCATION
AGENDA STATEMENT

No. 8 a.

MEETING OF April 14, 2021

REVIEWED BY:

ITEM TITLE:

PUBLIC HEARING - BUDGET
Motion to approve Operating Fund Budget
for Fiscal Year 2022, in first 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 in first reading as presented.

BACKGROUND:

The proposed budget includes a proposed level of programming according to student ratios, school needs, and program goals as identified by school administrators, directors, district administration, and the Finance committee.

ISSUE:

Per Board Policy 3100, the Board shall establish and maintain a balanced budget. Adopting a budget requires two public hearings, the first taking 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 draft operating fund budget.

ATTACHMENTS:

- FY21 & FY22 Revenue Analysis
- FY22 Projected ADM
- FY22 Proposed Operating Fund Budget
- FY22 Budget Memo

RECOMMENDED ACTION:

"I move that the Board of Education approve the draft FY22 Operating Fund Budget, in the amount of \$41,437,219 in first reading.

OPERATING REVENUE COMPARISON		2074.64 ADM	2169 ADM	94.36
Type		FY21 Budgeted	FY22 Projected*	Difference
STATE REVENUE*		26,212,669	25,934,683	(277,986)
	<i>TRS On-Behalf</i>	2,751,922	3,222,643	470,721
	<i>PERS On-Behalf</i>	543,072	618,915	75,843
	One-time supplemental aid + PFD Raffle	9,675	9,834	159
	TOTAL	29,517,338	29,786,075	268,737
Borough Revenue				
	Local Required Contribution	4,915,414	5,168,904	-
	Discretionary Contribution	5,746,014	5,492,524	(253,490)
	In-kind Contribution	243,019	273,090	30,071
	TOTAL	10,904,447	10,934,518	(223,419)
Federal Revenue				
	Medicaid	100,000	100,000	-
	TOTAL	100,000	100,000	-
Other Revenues				
	Court checks, BMO rebate	30,000	40,000	10,000
	E-rate Program	115,000	150,000	35,000
		145,000	190,000	45,000
CARRYOVER FUNDS - FUND BALANCE				
		-	211,029	211,029
	CHARTER SCHOOLS	443,428	215,597	(227,831)
	TOTAL	443,428	426,626	(16,802)
	Grand Total	41,110,213	41,437,219	327,006
NOTES	<i>Change in State revenue accounts for 6 certified INT after projected count submitted</i>			

State of Alaska

Department of Education & Early Development

Finance & Support Services

Average Daily Membership (ADM) Report

PROJECTED FY2022

Prepared By: <u>Katie Parrott, Business Manager</u>
District Name: <u>Ketchikan Gateway Borough School District</u>
Email: <u>katie.parrott@k21schools.org</u>
<i>I certify the reported counts & foundation claim comply with state law, regulations, including the Student Data Reporting Manual. Noncompliance is subject to PTPC sanctions per AS 14.20.030 & 20 AAC 10.020(d)(9).</i>
Superintendent's Signature: <u>Elizabeth Tongee</u> Date: <u>11/5/2020</u>



DUE: NOVEMBER 5, 2020

School District / Attendance Center:	K-6 ADM	7-12 ADM	ADM TOTAL	SPED Intensive
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Correspondence ADM Only
75

Enter the District's ADM & Intensive numbers in the column for that school. Correspondence goes in the above box.

KETCHIKAN

Fawn Mountain Elementary	245.00	0.00	245.00	23.00
Houghtaling Elementary School	355.00	0.00	355.00	24.00
Ketchikan High School	0.00	552.00	552.00	24.00
Point Higgins Elementary School	253.00	0.00	253.00	8.00
Schoenbar Middle School	0.00	257.00	257.00	7.00
Revilla High School (Alt.)	0.00	107.00	107.00	0.00
Tongass School of Arts & Sciences Charter	150.00	0.00	150.00	10.00
Ketchikan Charter School	120.00	55.00	175.00	6.00
TOTAL	1,123.00	971.00	2,094.00	102.00

FY22 KGBSD Operating Fund Budget

		ACTUALS	ACTUALS	APPROVED	DRAFT	FY21-FY22
Object*	Title	FY19	FY20	FY21	FY22	Difference
Personnel Expenses						
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	13,609,523	351,617
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	725,706	(37,816)
365	Retirement Contribution-TRS	4,299,974	1,884,539	1,951,906	1,909,404	(42,502)
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	3,222,643	470,721
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)
	Object Group	34,791,521	34,801,427	35,429,414	36,483,124	1,053,710
Supplies and Services						
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)
	Object Group	4,399,305	4,897,113	4,447,019	4,303,272	(143,747)
Other						
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)
	Object Group	827,502	494,223	1,233,780	650,823	(582,957)
Grand Total		40,018,328	40,192,763	41,110,213	41,437,219	327,006
Approved budget		40,283,793	41,210,084			

Ketchikan Gateway Borough School District

333 Schoenbar Rd. • Ketchikan, Alaska 99901

Ph. (907) 247-2109 Fax: (907) 247-3820

Elizabeth Lougee, Superintendent • Katie Jo Parrott, Business Manager

Catherine Alilin, Human Resources • Terri Crofcheck, Special Services • Alonso Escalante, Curriculum



Memo

To: Beth Lougee, Superintendent
From: Katie Jo Parrott, Business Manager
CC: Kerry Watson, Board Clerk
Date: April 10, 2021
RE: **FY22 Draft Operating Fund Budget**

The draft of the operating fund budget considers many factors for producing a school district budget in Alaska, and includes feedback from school and district administration, board members through the Finance Committee, DEED, as well as staff, parents, and the community through the district's public budget survey.

Considerations that drive budgeting decisions were as follows:

- Prioritize core programming
- Prioritize special education programming
- Prioritize increased contributions to health insurance program to address deficit
- Leverage relief funds for allowable costs that address health & safety, response to COVID, addressing learning loss and implementing strategies for learning recovery

Unfortunately, all priorities were not able to be included in the FY22 proposed budget.

Positions revised from the initial draft presented to the Finance Committee on April 9th are as follows:

POSITIONS REMOVED FROM THE DRAFT OPERATING FUND BUDGET:

- 1 FTE Second Certified ELL Teacher (by attrition, based on student numbers)
- 1 FTE World Language Teacher at Ketchikan High School (by attrition)
- 1 FTE Teacher at Revilla (by attrition, previously unfilled position)
- 1 FTE SPED Intensive Paraprofessional at Houghtaling (by attrition)
- 1 FTE Paraprofessional Position to Title I (filled vacancy)
- 1 FTE SPED Intensive Paraprofessional at Point Higgins Elementary (based on student numbers)
- 1 FTE Preschool Paraprofessional at Point Higgins Elementary (based on student numbers)
- 1 FTE Instructional Paraprofessional at Point Higgins Elementary (based on student numbers)
- 1 FTE SPED Intensive Paraprofessional at Schoenbar Middle School

ADDED POSITIONS REMAINING IN DRAFT OPERATING FUND BUDGET:

- 1 FTE Tribal Schools Certified Teacher
- 1 FTE RYC Support Paraprofessional

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POSITIONS CURRENTLY COVERED BY COVID RELIEF FUNDS (ESSER II):

- 1 FTE District Nurses
- 7 FTE Health Aides
- 18 FTE Paraprofessionals (classroom reduction, instructional, substitute replacement)
- 1 FTE Technology Department Assistant

POSITIONS TO BE INCLUDED IN FUTURE COVID RELIEF FUNDS (ESSER III):

- 1 FTE Classroom Reduction Teacher at Point Higgins Elementary
- 1 FTE Classroom Reduction Teacher at Houghtaling Elementary
- 1 FTE Classroom Reduction Teacher at Fawn Mountain Elementary
- 1 FTE PE Teacher at Ketchikan High School
- 1 FTE SPED Teacher at Ketchikan High School
- 1 FTE Additional SPED Teacher at Schoenbar Middle School
- 1 FTE SPED Teacher for Fast Track

The proposed operating fund budget is 88% personnel costs and only 12% supplies and services costs. This presents a challenge to any future budgets as revenues are declining, and the same level of staffing will not be able to be maintained through continued cuts to non-personnel items.

It is also imperative to note that positions covered by COVID relief funds to respond to COVID or address student learning loss and implement learning recovery initiatives are not sustainable past the availability of these special funds.

It is recommended that the Board carefully consider any additions, even those proposed under COVID relief funding, and ensure that District goals are met within our available resources.