

KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT BOARD OF EDUCATION  
AGENDA STATEMENT

No. 7

MEETING OF April 8, 2019

REVIEWED BY:

ITEM TITLE:

PUBLIC HEARING - BUDGET  
Motion to approve Operating Fund Budget  
for Fiscal Year 2021, 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 draft operating fund budget for Fiscal Year 2021 as presented.

BACKGROUND:

The proposed draft budget includes all existing programming, but creates efficiencies through continued work to streamline existing programming and staff programs according to student, school, and program goals and needs.

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 8th. The Board shall adopt an annual budget which is compatible with the District Strategic plan and projected revenues.

RECOMMENDATION:

Approval of the FY21 draft operating fund budget.

ATTACHMENTS:

- FY21 Draft Operating Fund Budget
- FY20 & FY21 Revenue Comparison
- FY21 Projected ADM

RECOMMENDED ACTION:

"I move that the Board of Education approve the draft FY21 Operating Fund Budget, in the amount of \$41,100,832, in first reading.

**FY21 DRAFT Budget**

FY21 DRAFT Budget		ACTUALS	APPROVED	INITIAL DRAFT	Difference	*Revised based on AK COA conversion NOTES
Object*	Title	FY19	FY20	FY21		
<b>Personnel Expenses</b>						
311	Certificated Superintendent	189,756	133,000	145,000	12,000	1 FTE
313	Certificated Principal/Assistant Principal	1,282,290	1,365,774	1,330,494	(35,280)	12 FTE
314	Certificated Director/Coordinator/Manager	196,365	217,889	246,452	28,563	2 FTE
315	Certificated Teacher	13,471,848	13,470,757	13,481,083	10,326	135 FTE Tenured, 38 FTE Non-tenured
316	Certificated Extra Duty Pay	150,745	139,400	122,400	(17,000)	
317	Certificated Substitutes/Temps	-	2,700	5,000	2,300	
318	Certificated Specialists	-	-	330,318	330,318	4 FTE SSPK
319	Teachers Part Year (Long-term Subs)	136,550	120,000	100,000	(20,000)	
321	Classified Director/Coordinator/Manager	504,052	478,331	388,000	(90,331)	4 FTE (Maint., Tech., Business Office)
322	Classified Specialists (Technical Staff)	269,987	275,352	352,860	77,508	5 FTE (Tech. & Info.), 1 FTE Nurse
323	Classified Aides/Paraprofessionals	3,125,710	3,405,687	3,324,740	(80,947)	140 FTE - reduced from current 150FTE
324	Classified Support Staff	1,228,239	1,265,134	1,122,486	(142,648)	11 FTE district; 11 FTE school-level
325	Maintenance/Custodial Staff	1,197,976	1,258,316	1,137,174	(121,142)	10 FTE Maintenance, 17 FTE Custodian
329	Classified Substitutes/Temps	376,422	329,000	329,000	-	
337	Classified Extra Duty	36,273	49,500	49,500	-	
338	Classified Stipend	16,350	18,000	18,000	-	School Board
361	Insurance-Life & Health	5,716,118	5,245,491	5,245,491	-	
362	Unemployment Insurance	7,388	44,576	25,000	(19,576)	Adjusted closer to actuals
363	Workers' Compensation	200,955	307,063	207,000	(100,063)	Adjusted closer to actuals
364	FICA Contribution	731,743	736,917	761,000	24,083	1.45% for Certified; 7.65% for Classified
365	Retirement Contribution-TRS	4,299,974	4,627,400	4,771,830	144,430	12.56% of wages; 17.91% on-behalf
366	Retirement Contribution-PERS	1,601,300	1,910,725	1,918,616	7,891	22% of wages; 6.62% on-behalf
367	Educational Assistance	24,359	29,300	25,600	(3,700)	\$1600 x 16
368	Physicals	2,392	14,250	7,500	(6,750)	\$250 x 30
369	Other Employee Benefits	24,729	32,500	20,000	(12,500)	Mileage & vehicle allowances
390	Transportation Allowance	-	-	12,500	12,500	Add for Relocation Reimbursement
	<b>Object Group</b>	<b>34,791,521</b>	<b>35,477,062</b>	<b>35,477,044</b>	<b>(18)</b>	
<b>Supplies and Services</b>						
410	Professional & Technical Services	375,543	288,500	325,000	36,500	
411	Staff Development Services	-	-	-	-	
412	Auditing	35,331	36,000	36,000	-	
413	Labor Relations Services	10,000	15,000	10,000	(5,000)	
414	Legal Services	55,878	75,000	45,000	(30,000)	
416	Engineering & Architectural Services	7,472	-	-	-	
418	Other Professional Services	-	-	-	-	
420	Staff Travel 420	83,850	50,000	30,000	(20,000)	
421	Mileage Reimbursement 420	4,693	7,600	7,600	-	
425	Student Travel	4,801	-	25,000	25,000	Swim charters, field trips, etc.
430	Utilities & Telecommunications	209,559	241,789	210,000	(31,789)	Restricted
431	Water & Sewage	223,713	252,537	264,715	12,178	Restricted
432	Garbage	120,425	118,416	120,450	2,034	Restricted
433	Postage	12,735	14,400	14,400	-	Restricted
436	Electricity	543,596	487,596	557,677	70,081	Restricted
438	Heating Fuel	469,608	529,673	529,673	-	Restricted
440	Other Purchased Services	338,576	261,700	261,700	-	
441	Rentals and Leases	71,468	80,000	80,000	-	
442	Building Repairs & Maintenance	201,803	155,000	128,000	(27,000)	
443	Equipment Repair & Maintenance	-	-	-	-	
445	Insurance & Bond Premiums	296,560	365,500	365,500	-	Restricted
450	Supplies, Materials & Media	886,053	1,039,750	1,039,750	-	
451	Teacher Supplies	55,164	71,800	69,200	(2,600)	Restricted
457	Small Tools & Equipment	221,983	235,000	117,500	(117,500)	Suspends 1-to-1 program purchases
480	Tuition & Stipends (Students)	61,800	50,000	60,000	10,000	Restricted
485	Stipends (Kanayama)	18,500	15,000	15,000	-	
490	Other Expenses	65,703	60,000	60,000	-	
491	Dues and Fees	24,491	23,000	23,000	-	
493	Interest	-	-	-	-	
495	Indirect Expense	-	-	(15,000)	(15,000)	
	<b>Object Group</b>	<b>4,399,305</b>	<b>4,473,261</b>	<b>4,380,165</b>	<b>(93,096)</b>	
	<b>Object</b>	<b>ACTUALS</b>	<b>Approved</b>	<b>INITIAL DRAFT</b>	<b>Difference</b>	
		<b>FY19</b>	<b>FY20</b>	<b>FY21</b>		
<b>Other</b>						
510	Equipment 510	7,628	166,138	150,000	(16,138)	
544	Transfer to Activities .550	611,162	536,162	536,162	-	
562	Transfer to Other Governmental Units	208,712	-	-	-	
599	Unallocated Budget 599	-	557,461	557,461	-	
	<b>Object Group</b>	<b>827,502</b>	<b>1,259,761</b>	<b>1,243,623</b>	<b>(16,138)</b>	
<b>Grand Total</b>		<b>40,018,328</b>	<b>41,210,084</b>	<b>41,100,832</b>	<b>(109,252)</b>	

**OPERATING REVENUE COMPARISON**

Type	FY20 Revised	FY20 Actual	FY19 Diff.	FY21 Projected	FY21 Diff.
<b>STATE REVENUE*</b>	<b>25,924,800</b>	25,354,262	(570,538)	25,396,819	42,557
<i>TRS On-Behalf</i>	2,723,729	2,880,000	156,271	2,829,019	(50,981)
<i>PERS On-Behalf</i>	424,878	450,000	25,122	460,339	10,339
One-time supplemental aid + PFD Raffle	694,024	604,228	(89,796)	604,228	-
<b>TOTAL</b>	<b>29,767,431</b>	<b>29,288,490</b>	<b>(478,941)</b>	<b>29,290,405</b>	1,915
<b>Borough Revenue</b>					
Local Required Contribution	<b>4,835,185</b>	<b>4,835,185</b>	-	<b>4,915,414</b>	80,229
Discretionary Contribution	5,746,014	5,746,014	-	5,746,014	-
In-kind Contribution	120,000	120,000	-	215,000	95,000
<b>TOTAL</b>	<b>10,701,199</b>	<b>10,701,199</b>	-	<b>10,876,428</b>	175,229
<b>Federal Revenue</b>					
Medicaid	150,000	100,000	(50,000)	100,000	-
<b>TOTAL</b>	<b>150,000</b>	<b>150,000</b>	<b>(50,000)</b>	<b>150,000</b>	-
<b>Other Revenues</b>					
Court checks, BMO rebate	30,000	30,000	-	30,000	-
E-rate Program*	213,556	213,556	-	115,000	(98,556)
	<b>243,556</b>	<b>243,556</b>	-	<b>145,000</b>	(98,556)
<b>CARRYOVER FUNDS</b>					
CHARTER SCHOOLS	141,665	141,665	-	432,766	291,101
	206,233	206,233	-	206,233	-
<b>TOTAL</b>	<b>347,898</b>	<b>347,898</b>	-	<b>638,999</b>	291,101
<b>Grand Total</b>	<b>41,210,084</b>	<b>40,731,143</b>	<b>(478,941)</b>	<b>41,100,832</b>	<b>369,689</b>

**State of Alaska**

Department of Education & Early Development  
 Finance & Support Services

**Average Daily Membership (ADM) Report**

**PROJECTED FY2021**

Prepared By: <u>Katie Jo Parrott, Business Manager</u>
District Name: <u>Ketchikan Gateway Borough School District</u>
Contact # or Email: <u>907-247-2116 katie.parrott@k21schools.org</u>
<i>I certify the reported counts &amp; foundation claim comply with state law, regulations, including the Student Data Reporting Manual. Noncompliance is subject to PTPC sanctions per AS 14.20.030 &amp; 20 AAC 10.020(d)(9).</i>
Superintendent's Signature: <u>Elizabeth Hauge</u> Date: <u>11-4-19</u>

**DUE: NOVEMBER 5, 2019**

School District / Attendance Center:	K-6 ADM	7-12 ADM	ADM TOTAL	SPED Intensive
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Correspondence ADM Count
<b>50</b>

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

**KETCHIKAN**

Fawn Mountain Elementary	265.00	0.00	<b>265.00</b>	20.00
Houghtaling Elementary School	365.00	0.00	<b>365.00</b>	19.00
Ketchikan High School	0.00	562.00	<b>562.00</b>	17.00
Point Higgins Elementary School	277.00	0.00	<b>277.00</b>	10.00
Schoenbar Middle School	0.00	250.00	<b>250.00</b>	12.00
Revilla High School (Alt.)	0.00	102.00	<b>102.00</b>	0.00
Tongass School of Arts & Sciences Charter	165.00	0.00	<b>165.00</b>	10.00
Ketchikan Charter School	145.00	48.00	<b>193.00</b>	8.00
<b>TOTAL</b>	<b>1,217.00</b>	<b>962.00</b>	<b>2,179.00</b>	<b>96.00</b>