

KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT BOARD OF EDUCATION
AGENDA STATEMENT

No. 8 a

MEETING OF April 13, 2022

REVIEWED BY:

ITEM TITLE:

PUBLIC HEARING - BUDGET

Motion to approve the Operating Fund Budget
for Fiscal Year 2023, in first reading.

Superintendent
 Personnel
 Finance

SUBMITTED BY: Melissa Johnson, 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 2023 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 Board's 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 13th. The Board shall adopt an annual budget which is compatible with the District Strategic plan and projected revenues.

RECOMMENDATION:

Approval of the FY23 draft operating fund budget.

ATTACHMENTS:

- FY22 & FY23 Revenue Analysis
- FY23 Projected ADM
- FY23 Proposed Operating Fund Budget

RECOMMENDED ACTION:

"I move that the Board of Education approve the draft FY23 Operating Fund Budget, in the amount of \$42,629,026 in first reading.

Type	FY22 Budgeted	FY23 Projected	Difference
STATE REVENUE	26,038,231	25,755,407	(282,824)
<i>TRS On-Behalf</i>	3,238,075	2,049,224	(1,188,851)
<i>PERS On-Behalf</i>	618,915	200,567	(418,348)
One-time supplemental aid + PFD Raffle	9,834	1,172,511	1,162,677
TOTAL	29,905,055	29,177,709	(727,346)
Borough Revenue			
Local Required Contribution	5,168,904	5,318,687	-
Discretionary Contribution	5,339,043	6,450,700	1,111,657
In-kind Contribution	273,090	303,130	30,040
TOTAL	10,781,037	12,072,517	1,141,697
Federal Revenue			
Medicaid	20,000	100,000	80,000
TOTAL	20,000	100,000	80,000
Other Revenues			
Court checks, BMO rebate	40,000	40,000	-
E-rate Program	150,000	120,000	(30,000)
TOTAL	190,000	160,000	(30,000)
CARRYOVER FUNDS - FUND BALANCE			
CHARTER SCHOOLS	290,597	212,172	(78,425)
TOTAL	658,984	718,800	59,816
Grand Total	41,555,076	42,229,026	673,950
<i>*Based on reconciled state & local revenues and projected federal & other revenues.</i>			

State of Alaska
 Department of Education & Early Development
 School Finance & Support Services
 Average Daily Membership (ADM) Report

PROJECTED FY2023

DUE: NOVEMBER 5, 2021

Prepared By: Katie Jo Parrott, Business Manager
 District Name: Ketchikan Gateway Borough School District
 Email: katie.parrott@k21.schools.org
 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).
 Superintendent's Signature: Melissa Johnson Date: 11/5/2021

School District / Attendance Center:	K-6 ADM	7-12 ADM	ADM TOTAL	SPED Intensive
KETCHIKAN				
Fawn Mountain Elementary	262.00	0.00	262.00	25.00
Houghtaling Elementary School	332.00	0.00	332.00	24.00
Ketchikan High School	0.00	540.00	540.00	26.00
Point Higgins Elementary School	250.00	0.00	250.00	10.00
Schoenbar Middle School	0.00	260.00	260.00	8.00
Revilla High School (Alt.)	0.00	105.00	105.00	1.00
Tongass School of Arts & Sciences Charter	140.00	0.00	140.00	6.00
Ketchikan Charter School	140.00	50.00	190.00	12.00
TOTAL	1,124.00	955.00	2,079.00	112.00

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

Correspondence ADM Only	75
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FY23 KGBSD Operating Fund Budget

FY23 KGBSD Operating Fund Budget		ACTUALS	APPROVED	PROPOSED	FY22-FY23 Difference
		FY21	FY22	FY23	
Object*	Title				
Personnel Expenses					
311	Certificated Superintendent	237,408	145,000	145,000	-
312	Certificated Assistant Superintendent	-	-	130,000	130,000
313	Certificated Principal/Assistant Principal	1,355,227	1,361,007	1,579,391	218,384
314	Certificated Director/Coordinator/Manager	237,435	223,407	244,465	21,058
315	Certificated Teacher	13,156,755	13,689,523	14,331,642	642,119
316	Certificated Extra Duty Pay	130,054	108,000	190,000	82,000
317	Certificated Substitutes/Temps	13,850	5,000	5,000	-
318	Certificated Specialists	246,408	346,709	366,413	19,704
319	Teachers Part Year (Long-term Subs)	60,425	80,000	80,000	-
321	Classified Director/Coordinator/Manager	394,835	391,224	397,090	5,866
322	Classified Specialists (Technical Staff)	325,839	322,609	426,814	104,205
323	Classified Aides/Paraprofessionals	3,631,767	3,581,004	3,485,494	(95,510)
324	Classified Support Staff	1,315,817	1,316,731	1,289,004	(27,727)
325	Maintenance/Custodial Staff	1,173,258	1,187,821	1,270,710	82,889
329	Classified Substitutes/Temps	254,899	166,800	200,000	33,200
337	Classified Extra Duty	31,618	34,000	112,500	78,500
338	Classified Stipend	18,525	18,000	18,500	500
361	Insurance-Life & Health	5,318,361	5,351,543	6,463,200	1,111,657
362	Unemployment Insurance	17,927	29,000	35,000	6,000
363	Workers' Compensation	207,465	225,000	230,000	5,000
364	FICA Contribution	752,918	728,026	795,776	67,750
365	Retirement Contribution-TRS	1,936,144	1,929,500	2,134,184	204,684
366	Retirement Contribution-PERS	1,484,778	1,425,228	1,579,955	154,727
367	TRS On-behalf	2,779,639	3,238,075	2,049,224	(1,188,851)
368	PERS On-behalf	691,625	618,915	200,367	(418,548)
369	Other Employee Benefits	40,818	43,350	50,000	6,650
378	Educational Assistance	31,256	24,000	35,200	11,200
379	Physicals	3,478	4,000	4,000	-
390	Transportation Allowance	-	7,500	20,000	12,500
	Object Group	35,848,530	36,600,972	37,868,929	1,267,957
Supplies and Services					
410	Professional & Technical Services	455,910	386,000	325,000	(61,000)
411	Staff Development Services	-	-	-	-
412	Auditing	42,609	40,000	40,000	-
413	Labor Relations Services	-	-	10,000	10,000
414	Legal Services	42,876	40,000	45,000	5,000
416	Engineering & Architectural Services	-	-	-	-
418	Other Professional Services	-	-	-	-
420	Staff Travel 420	1,498	25,000	30,000	5,000
421	Mileage Reimbursement 420	2,513	4,500	4,500	-
425	Student Travel	4,280	-	330,000	330,000
430	Utilities & Telecommunications	307,702	280,000	270,000	(10,000)
431	Water & Sewage	212,597	244,250	264,715	20,465
432	Garbage	98,742	107,400	115,000	7,600
433	Postage	9,191	9,300	10,000	700
436	Electricity	423,799	459,200	557,677	98,477
438	Heating Fuel	416,246	425,000	529,673	104,673
440	Other Purchased Services	301,125	262,800	300,000	37,200
441	Rentals and Leases	63,200	175,000	75,000	(100,000)
442	Building Repairs & Maintenance	54,608	75,000	75,000	-
443	Equipment Repair & Maintenance	489	-	-	-
445	Insurance & Bond Premiums	518,648	513,090	525,000	11,910
450	Supplies, Materials & Media	1,365,977	1,045,332	1,045,332	-
451	Teacher Supplies	54,898	68,400	71,200	2,800
457	Small Tools & Equipment	126,492	50,000	50,000	-
480	Tuition & Stipends (Students)	63,766	70,000	75,000	5,000
485	Stipends (Kanayama)	-	15,000	15,000	-
490	Other Expenses	26,314	60,000	30,000	(30,000)
491	Dues and Fees	26,027	23,000	42,000	19,000
493	Interest	-	-	-	-

495	Indirect Expense	(94,481)	(75,000)	(75,000)	-
	Object Group	4,525,026	4,303,272	4,760,097	456,825
Object	Title	ACTUALS	Approved	INITIAL DRAFT	FY22-FY23
		FY21	FY22	FY23	Difference
	Other				
510	Equipment 510	113,144	45,000	-	(45,000)
544	Transfer to Activities. 550	-	536,162	-	(536,162)
562	Transfer to Other Governmental Units	-	-	-	-
599	Unallocated Budget 599	-	69,661	-	(69,661)
	Object Group	113,144	650,823	-	(650,823)
Grand Total		40,486,700	41,555,067	42,629,026	1,073,959