



Ketchikan Gateway Borough School District
FY '24 Draft Operating Budget

April 12, 2023

Ketchikan Gateway Borough School District
 All Governmental Funds Summary
 FY 2024 Preliminary Budget

Prepared by
 David Means
 3/24/2023

Description	Operating Fund	Special Revenue Funds	Combined Totals
Revenues	40,116,178	5,450,400	45,566,578
Expenditures	40,147,570	6,146,000	46,293,570
Revenues Over Expenditures	-31,392	-695,600	-726,992
Fund Balance, Beginning of Year	36,322	911,800	948,122
Fund Balance, End of Year	4,930	216,200	221,130

Ketchikan Gateway Borough School District
 Operating Fund Summary
 FY 2024 Preliminary Budget

Prepared by
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 3/24/2023

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Preliminary Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
Revenues	40,647,122	41,154,452	40,116,178			
Expenditures	40,927,748	42,430,025	40,147,570	385.33	386.26	338.76
Revenues Over Expenditures	(280,626)	(1,275,573)	(31,392)			
Fund Balance, Beginning of Year	1,552,521	1,271,895	36,322			
Fund Balance, End of Year	1,271,895	(3,678)	4,930			
Estimated Adjustment to Fund Balance in FY 23		40,000				
Estimated Fund Balance Available for FY 24		36,322				

Ketchikan Gateway Borough School District
Revenue Assumptions
FY 2024 Preliminary Budget

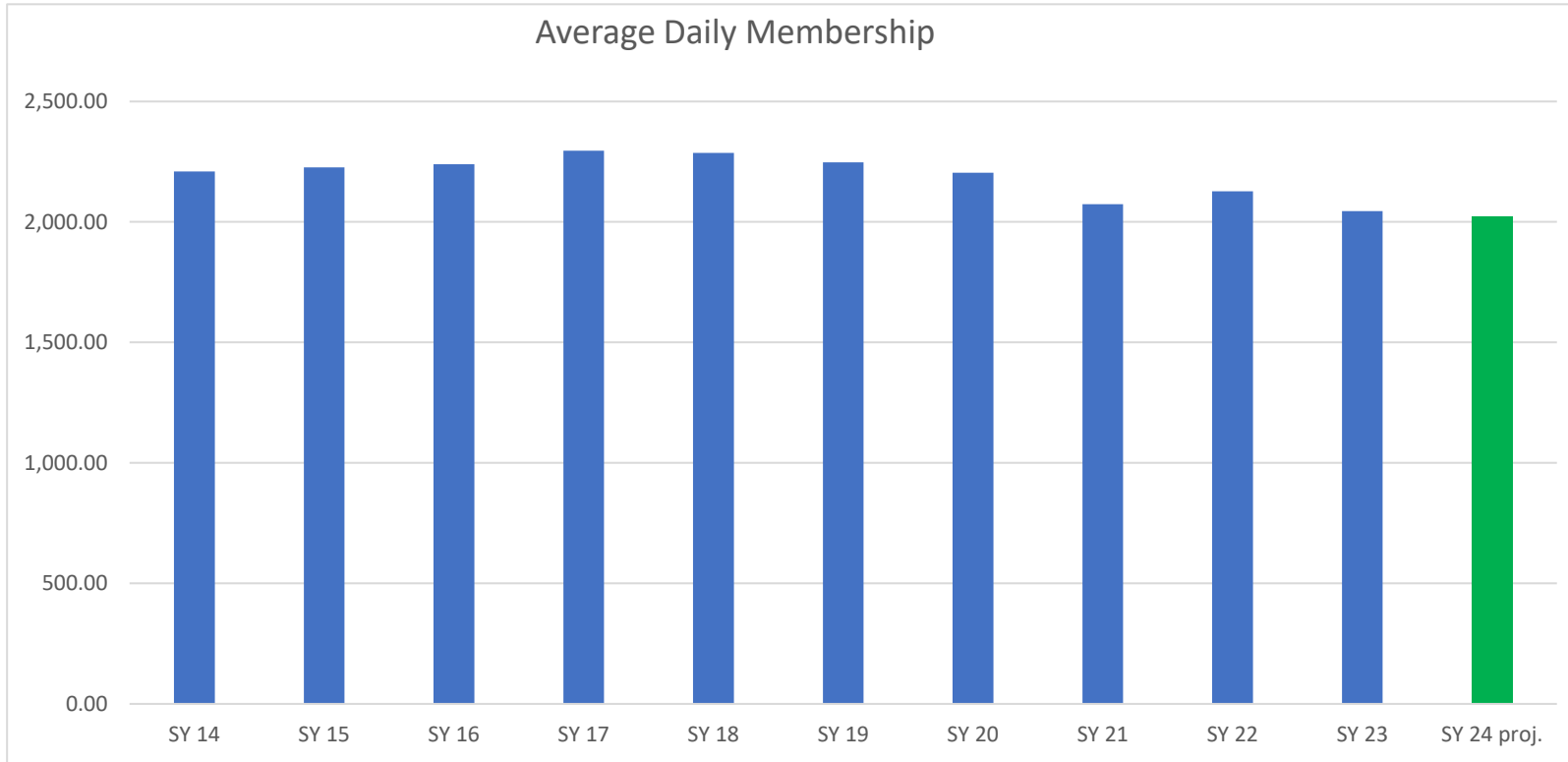
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David Means
3/24/2023

Key Revenue Assumptions:

Average Daily Membership (ADM) (the charter schools submit their ADM on or before April 14, 2023.)	2,020.00
Number of Intensive Needs Students	113
Base Student Allocation (BSA)	\$ 6,060
Medicaid Reimbursement	\$ 400,000

Ketchikan Gateway Borough School District
History of Average Daily Membership
FY 2014 through FY 2023 with FY 2024 Projection

Prepared by
David Means
3/24/2023



Ketchikan Gateway Borough School District
ADM
FY 2024 Preliminary Budget

Prepared by
David Means
3/24/2023

School	Numbers		SPED	Average Daily Membership			School Size
	KGBSD	DEED	Intensive FY 24	FY 22	FY 23	FY 24	ADM
Fast Track	191	258010			78.85	50.00	
Fawn Mountain Elementary	113	250050	26		226.75	234.00	308.82
Houghtaling Elementary	111	250010	26		304.10	301.00	375.57
Ketchikan Charter School	115	259010	11		198.10	190.00	261.30
Ketchikan High School	130	250020	19		499.58	510.00	572.80
Point Higgins School	114	250100	13		229.95	233.00	307.74
Revilla Jr/Sr High School	139	257010	2		100.85	102.00	93.84
Schoenbar Middle School	120	250040	8		269.00	265.00	340.65
Tongass School of Arts and Sciences Charter School	116	259020	8		135.90	135.00	195.75
Totals			113	0.00	2,043.08	2,020.00	2,456.47

	Factors	Adjusted ADM
Adjusted ADM based on school size factors		2,456.47
Hold Harmless		0.00
Adjusted ADM and Hold Harmless		2,456.47

Adjustments to District ADM - Multipliers:

District Cost Factor	1.170	2,874.07
Voc Ed, Special Ed, and ESL	1.200	3,448.88
Career Technology	1.015	3,500.61

Other Adjustments to District ADM:

Plus Students Qualifying for Intensive Needs	113	13.000	1,469.00	
Plus Correspondence (Fast Track)		50.00	0.900	45.00
District Adjusted ADM			5,014.61	

Ketchikan Gateway Borough School District
ADM
FY 2024 Preliminary Budget

Prepared by
David Means
3/24/2023

REVENUE	Revenue
Basic Need (District Adjusted ADM times Base Student Allocation)	6,060 30,388,537
Less Required Local Effort (2.65 mills of assessed valuation as of 1/1/22 per state assessor)	<u>5,584,814</u>
State Foundation Funding	<u><u>24,803,723</u></u>
Quality Schools' Funding	16 <u><u>80,234</u></u>
<u>Maximum Local Funding</u>	
Required Local Effort	<u>5,584,814</u>
Plus 23% of	
Basic Need	23% 6,989,364
Quality Schools'	23% 18,454
Legislative Opportunity Grant	23% <u>0</u>
<i>Total Discretionary Local Funding</i>	<u>7,007,818</u>
Maximum Local Funding	<u><u>12,592,632</u></u>
<u>In-Kind Contribution</u>	
Liability and Property Insurance (A District expenditure)	245,917
Estimate for Fire Protection and Pool Use (Not a District expenditure)	<u>190,000</u>
<i>Total In-Kind</i>	435,917
Maximum Local Direct Borough Appropriation	<u><u>12,156,715</u></u>
<u>Recap</u>	
Required Local Effort	5,584,814
Maximum Discretionary Contribution	<u>6,571,901</u>
Maximum Local Direct Borough Appropriation	12,156,715
In-Kind Borough Appropriation	<u>245,917</u>
Total Request from Borough	<u><u>12,402,632</u></u>

Ketchikan Gateway Borough School District
 Revenue
 FY 2024 Preliminary Budget

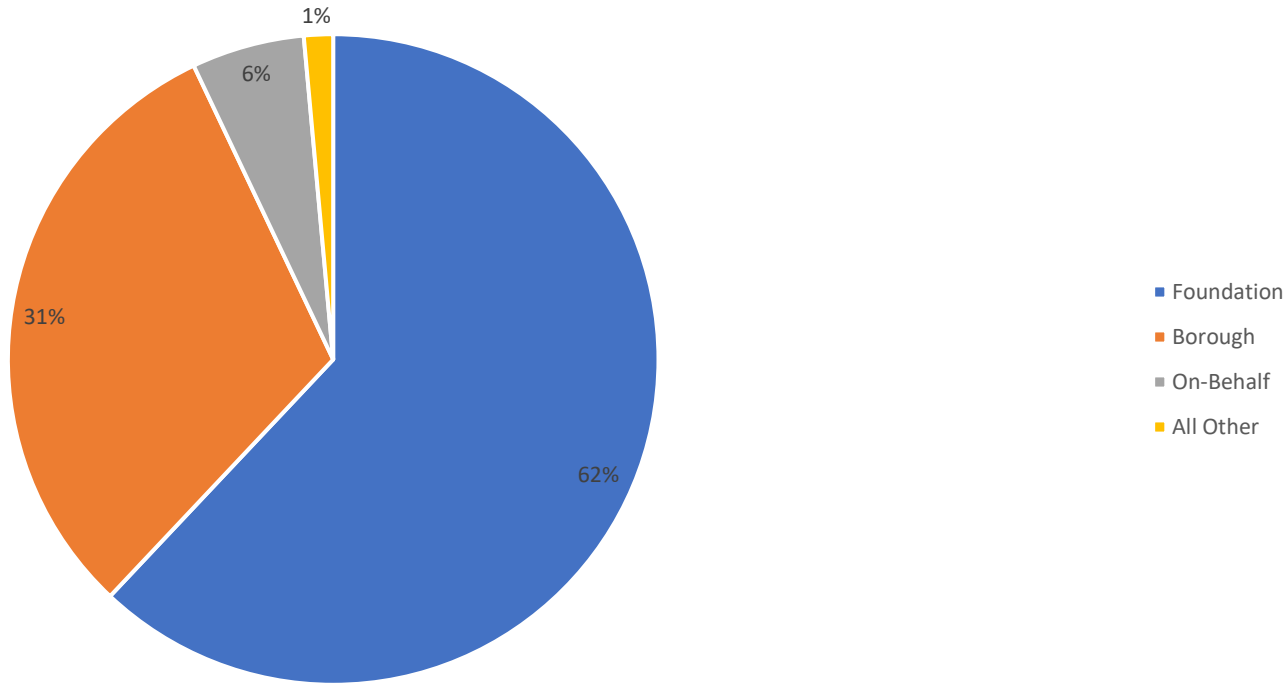
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Description	FY 22 Actual	FY 23 Original Budget	FY 24 Preliminary Budget	Increase or Decrease over FY 23	Per Cent	Notes
Borough Direct Appropriations	10,507,938	11,413,613	12,156,715	743,102	6.51%	
Borough In-kind Services Appropriations	273,090	303,130	245,917	-57,213	-18.87%	
Other Local Revenues	62,054	40,000	60,000	20,000	50.00%	
E-rate Revenue	97,630	120,000	110,000	-10,000	-8.33%	
Foundation Program	26,030,308	25,755,407	24,803,723	-871,450	-3.38%	
Quality Schools	84,180	Included above	80,234			
Legislative Opportunity Grants		1,162,677	0	-1,162,677	-100.00%	
TRS Revenue On-behalf	2,962,643	2,049,224	2,049,223	-1	0.00%	Will adjust later
PERS Revenue On-behalf	620,255	200,567	200,366	-201	-0.10%	Will adjust later
Other State Revenues	9,024	9,834	10,000	166	1.69%	
Medicaid Reimbursable	0	100,000	400,000	300,000	300.00%	
Total Revenues	40,647,122	41,154,452	40,116,178	(1,038,274)	-2.52%	

Ketchikan Gateway Borough School District
Revenue
FY 2024 Preliminary Budget

Prepared by
David Means
3/24/2023

FY 24 Budget



Ketchikan Gateway Borough School District
 Teacher Staffing
 FY 2024 Preliminary Budget

Prepared by
 David Means
 3/24/2023

Description	HTE	FME	PHE	KCS	TSAS	SMS	KHS	RHS	FT	District	Total
<u>Regular Instruction</u>											
Classroom (K-12)	14	13	13	9	7	17	24	7	1		105
Elem Music	1	1	1	1	1						5
Elem PE	1	1	1	0.5	0.5						4
Dean of Students	1										1
RTI				1	1						2
Total Regular Instruction	17	15	15	11.5	9.5	17	24	7	1	0	117
CTE/Business							5				5
<u>Special Education</u>											
Preschool	1	1	1	1	1						5
Teachers	3	2	1	2	1	2	4	1	0		16
Specialists										4	4
<u>Other</u>											
Activities							1				1
Guidance	0	0	0	0	1	1	2	1			5
Librarian	1	1	1	0	0	1	1				5
Totals paid from operating fund	22	19	18	14.5	12.5	21	37	9	1	4	158
Grant Funds											
Title I (RTI/Elem. Coach)				0.25	0.75					4	5
Title II (Sec. Coach)										1	1
Title IV (AVID)							1				1
Title VI (IEA)	1									1	2
Title VI-B (Sped)		1								1	2
619 (Sped-Preschool)	1										1
Total Teachers	24	20	18	14.75	13.25	21	38	9	1	11	170

Ketchikan Gateway Borough School District
Paraeducators
FY 2024 Preliminary Budget

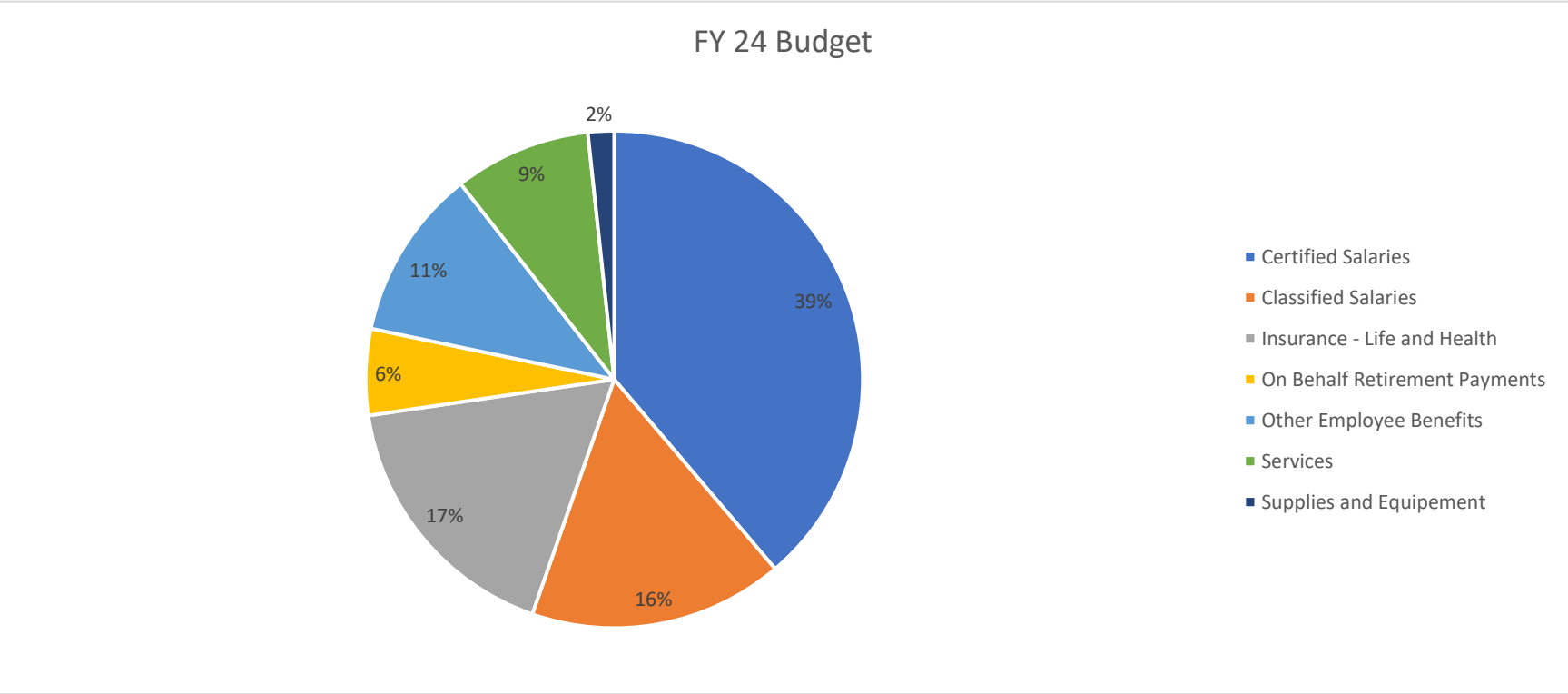
Prepared by
David Means
3/24/2023

Description	HTE	FME	PHE	KCS	TSAS	SMS	KHS	RHS	Total
Instructional	0.00	0.00	0.00	5.00	5.00		0.00	0.00	10.00
Universal Preschool				1.00					1.00
ESL	1.00	0.00		0.50	0.50		1.00		3.00
Special Education									
Intensive	12.00	18.00	12.00	9.00	4.00	5.00	12.00	1.00	73.00
Gen Special Ed									0.00
Preschool									
Support Services	5.00	2.00	2.00	0.00	3.00	0.00		0.00	12.00
Health	1.00	1.00	1.00	1.00		1.00	1.00	0.00	6.00
<i>Most were paid from the ESSER grant in FY 23</i>									
Library				2.00			1.00		3.00
Totals paid from operating fund	19.00	21.00	15.00	18.50	12.50	6.00	15.00	1.00	108.00
From Grant Funds									
Title 1	1.00				1.00				2.00
Total Paraeducators	20.00	21.00	15.00	18.50	13.50	6.00	15.00	1.00	110.00

Summary of Budget by Object
FY 2024 Budget

Prepared by
David Means
3/24/2023

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Preliminary Budget	Change over FY 23	Per Cent	FY 22 FTE	FY 23 FTE	FY 24 FTE
Salaries								
Certified Salaries	15,923,000	17,071,912	15,572,535	-1,499,377	-8.78%	188.02	195.95	173.95
Classified Salaries	6,811,034	7,356,893	6,649,041	-707,852	-9.62%	197.31	190.31	164.81
<i>Total Salaries</i>	<u>22,734,034</u>	<u>24,428,805</u>	<u>22,221,576</u>	<u>-2,207,229</u>	<u>-9.04%</u>	<u>385.33</u>	<u>386.26</u>	<u>338.76</u>
Employee Benefits								
Insurance - Life and Health	4,423,068	6,107,417	6,955,517	848,100	13.89%			
On Behalf Retirement Payments	3,582,898	2,249,589	2,249,589	0	0.00%			
Other Employee Benefits	4,361,643	4,884,117	4,466,422	-417,695	-8.55%			
<i>Total Employee Benefits</i>	<u>12,367,609</u>	<u>13,241,123</u>	<u>13,671,528</u>	<u>430,405</u>	<u>3.25%</u>			
Services	4,301,442	3,506,565	3,571,917	65,352	1.86%			
Supplies and Equipment	1,524,663	1,253,532	682,549	-570,983	-45.55%			
<i>Total Expenditures</i>	<u>40,927,748</u>	<u>42,430,025</u>	<u>40,147,570</u>	<u>-2,282,455</u>	<u>-5.38%</u>			



Ketchikan Gateway Borough School District
 Summary of Expenditures by Object Codes
 FY 2024 Budget

Prepared by
 David Means
 3/24/2023

Description	FY 22 Actual	FY 23 Original Budget	FY 24	FY 22 FTE	FY 23 FTE	FY 24 FTE
			Preliminary Budget			
Salaries						
Certified Superintendent	132,460	145,000	145,000	1.00	1.00	1.00
Certified Assistant Superintendent	0	130,000	132,600	0.00	1.00	1.00
Certified Principal/Assistant Principal	1,146,524	1,579,392	1,418,162	12.00	14.00	12.00
Certified Director/Coordinator/Manager	221,425	244,465	247,200	1.84	2.00	2.00
Certified Teacher	13,857,129	14,331,642	12,967,822	169.18	173.95	153.95
Certified Extra Duty	211,245	190,000	178,851	0.00	0.00	0.00
Certified Subs/Temps	4,500	5,000	5,000	0.00	0.00	0.00
Certified Specialists	215,144	366,413	397,900	4.00	4.00	4.00
Teachers, Part Year	134,573	80,000	80,000	0.00	0.00	0.00
Classified Director/Coordinator/Manager	398,409	397,090	400,500	3.81	3.81	3.81
Classified Specialists	289,503	426,814	366,400	4.00	4.50	4.00
Classified Aides/Paraprofessionals	3,132,054	3,642,275	3,080,219	133.50	129.00	108.00
Classified Support Staff	1,369,972	1,289,005	1,215,336	29.00	26.00	23.00
Maintenance/Custodial Staff	1,183,667	1,270,709	1,186,538	27.00	27.00	26.00
Classified Subs/Temps	298,906	200,000	263,600	0.00	0.00	0.00
Extra Duty Classified	114,823	112,500	117,948	0.00	0.00	0.00
Classified Stipend	23,700	18,500	18,500	0.00	0.00	0.00
<i>Subtotal: Salaries</i>	<u>22,734,034</u>	<u>24,428,805</u>	<u>22,221,576</u>	<u>385.33</u>	<u>386.26</u>	<u>338.76</u>

Ketchikan Gateway Borough School District
 Summary of Expenditures by Object Codes
 FY 2024 Budget

Prepared by
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 3/24/2023

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Preliminary Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
Employee Benefits						
Insurance - Life & Health	4,423,068	6,107,417	6,955,517	0.00	0.00	0.00
Unemployment Insurance	18,975	35,000	35,000	0.00	0.00	0.00
Worker's Compensation Insurance	201,434	230,000	230,000	0.00	0.00	0.00
FICA Contribution	728,182	795,775	741,173	0.00	0.00	0.00
Retirement Contribution - TRS	1,944,810	2,134,183	1,944,836	0.00	0.00	0.00
Retirement Contribution - PERS	1,381,117	1,579,959	1,408,163	0.00	0.00	0.00
TRS On-behalf Payments	2,962,644	2,049,223	2,049,223	0.00	0.00	0.00
PERS On-behalf Payments	620,254	200,366	200,366	0.00	0.00	0.00
Other Employee Benefits	49,285	50,000	48,050	0.00	0.00	0.00
Educational Assistance	29,566	35,200	35,200	0.00	0.00	0.00
Physicals Reimbursement	2,274	4,000	4,000	0.00	0.00	0.00
Transportation Allowance	6,000	20,000	20,000	0.00	0.00	0.00
<i>Subtotal: Employee Benefits</i>	<u>12,367,609</u>	<u>13,241,123</u>	<u>13,671,528</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Ketchikan Gateway Borough School District
 Summary of Expenditures by Object Codes
 FY 2024 Budget

Prepared by
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 3/24/2023

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Preliminary Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
Services						
Professional & Technical Services	690,176	325,000	390,000	0.00	0.00	0.00
Auditing & Accounting Services	42,020	40,000	40,000	0.00	0.00	0.00
Management Services	0	10,000	10,000	0.00	0.00	0.00
Legal Services	38,576	45,000	45,000	0.00	0.00	0.00
Engineering & Architechtrual Services	4,210	0	0	0.00	0.00	0.00
Staff Travel	23,956	30,000	50,000	0.00	0.00	0.00
Staff Transportation	2,351	4,500	4,500	0.00	0.00	0.00
Student Travel	335,240	330,000	330,000	0.00	0.00	0.00
Utility Services (Utilities & Telecommunications)	268,838	270,000	270,000	0.00	0.00	0.00
Water and Sewage	217,354	264,715	264,700	0.00	0.00	0.00
Garbage	115,014	115,000	115,000	0.00	0.00	0.00
Communications (Postage)	6,030	10,000	10,000	0.00	0.00	0.00
Electricity	453,945	459,200	459,200	0.00	0.00	0.00
Gasoline, Diesel, or Heating Oil	835,194	628,150	668,500	0.00	0.00	0.00
Other Purchased Services	501,561	300,000	295,000	0.00	0.00	0.00
Rentals	161,043	75,000	75,000	0.00	0.00	0.00
Building Repair & Maintenance Services	44,234	75,000	50,000	0.00	0.00	0.00
Insurance & Bond Premiums	561,700	525,000	495,017	0.00	0.00	0.00
<i>Subtotal: Services</i>	<u>4,301,442</u>	<u>3,506,565</u>	<u>3,571,917</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Ketchikan Gateway Borough School District
 Summary of Expenditures by Object Codes
 FY 2024 Budget

Prepared by
 David Means
 3/24/2023

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Preliminary Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
Supplies and Equipment						
Supplies, Materials, & Media	1,287,751	1,045,332	790,400	0.00	0.00	0.00
Teaching Supplies	54,597	71,200	71,200	0.00	0.00	0.00
Small Tools & Equipment	208,571	50,000	50,000	0.00	0.00	0.00
Food	178	0	0	0.00	0.00	0.00
Tuition - Students & Stipends	88,136	75,000	75,000	0.00	0.00	0.00
Student Stipends	15,000	15,000	15,000	0.00	0.00	0.00
Other Expenses	20,002	30,000	30,000	0.00	0.00	0.00
Dues & Fees	45,047	42,000	45,500	0.00	0.00	0.00
Indirect Costs	-227,427	-75,000	-100,000	0.00	0.00	0.00
Equipment	32,808	0	0	0.00	0.00	0.00
Unallocated Budget	0	0	-294,551	0.00	0.00	0.00
<i>Subtotal: Supplies, Services, and Equipment</i>	<u>1,524,663</u>	<u>1,253,532</u>	<u>682,549</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Totals	<u>40,927,748</u>	<u>42,430,025</u>	<u>40,147,570</u>	<u>385.33</u>	<u>386.26</u>	<u>338.76</u>

Ketchikan Gateway Borough School District
 Summary of Expenditures by School or Organizational Unit
 FY 2024 Budget

Prepared by
 David Means
 3/24/2023

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Preliminary Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
School Based Budgets						
Houghtaling Elementary	5,394,409	5,648,021	4,444,250	68.00	68.50	47.00
Charter School Special Education Services	575,924	1,290,078	1,166,900	17.50	16.50	16.00
Fawn Mountain Elementary	3,849,653	4,058,276	4,195,900	47.00	50.00	45.00
Point Higgins Elementary	3,600,432	3,702,607	3,747,350	41.50	42.00	38.00
Ketchikan Charter School	2,157,028	2,447,515	2,564,871	23.50	25.70	26.70
Tongass School of Arts & Sciences	1,798,554	2,235,777	1,823,870	23.55	23.25	23.25
Schoenbar Middle School	3,229,512	3,616,259	3,743,000	35.00	36.00	33.00
Ketchikan High School	7,534,421	7,865,425	7,496,350	72.13	66.00	61.00
Revilla Alternative School	1,340,745	1,545,776	1,410,550	12.50	14.00	11.50
Fast Track Homeschool Program	354,340	335,304	296,370	2.00	2.00	1.50
<i>Subtotal: School based budgets</i>	<u>29,835,018</u>	<u>32,745,038</u>	<u>30,889,411</u>	<u>342.68</u>	<u>343.95</u>	<u>302.95</u>
District Wide Budgets						
Instructional Support	405,711	396,864	326,693	0.50	0.50	2.00
Assessment and Curriculum Development	174,865	182,935	21,360	0.84	1.00	0.00
Special Education and Support Services	1,219,997	1,384,090	1,318,000	10.50	9.00	6.00
Information Technology	1,366,755	1,175,548	1,059,400	9.00	9.00	7.00
Maintenance Services	2,261,491	1,679,050	1,676,200	13.00	13.00	12.00
Administration and Support Services	989,250	1,327,264	1,323,600	8.81	9.81	8.81
Other District-Wide Budgets	4,674,661	3,539,236	3,532,906	0.00	0.00	0.00
<i>Subtotal District-Wide Budgets</i>	<u>11,092,730</u>	<u>9,684,987</u>	<u>9,258,159</u>	<u>42.65</u>	<u>42.31</u>	<u>35.81</u>
Total Operating Fund Budget	<u><u>40,927,748</u></u>	<u><u>42,430,025</u></u>	<u><u>40,147,570</u></u>	<u><u>385.33</u></u>	<u><u>386.26</u></u>	<u><u>338.76</u></u>

Ketchikan Gateway Borough School District
Houghtaling
FY 2024 Budget

Prepared by
David Means
3/24/2023

School: Houghtaling Elementary
Principal: Linnaea Troina
Projected Enrollment: 301.00

Description	FY 22 Actual	FY 23 Original Budget	FY 24	FY 22 FTE	FY 23 FTE	FY 24 FTE
			Preliminary Budget			
Principal(s)	109,772	216,747	114,500	1.00	2.00	1.00
Teachers: Regular Instruction	1,842,756	1,827,570	1,443,300	23.00	22.50	17.00
Teachers: Special Education	447,956	425,547	339,600	5.00	5.00	4.00
Teachers: Guidance, Librarian	147,500	152,306	84,900	2.00	2.00	1.00
Other Certified Salaries and Extra Duty	5,518	6,000	6,000	0.00	0.00	0.00
Paraprofessionals: Regular Instruction	66,569	88,927	25,600	3.00	3.00	1.00
Paraprofessionals: Special Education	839,544	726,943	357,600	28.00	27.00	12.00
Paraprofessionals: Other	65,972	65,140	153,600	1.00	2.00	6.00
Substitutes/Temporaries	43,371	33,000	37,800	0.00	0.00	0.00
Administrative Assistants	88,797	89,575	82,400	2.00	2.00	2.00
Custodians	93,736	103,166	109,500	3.00	3.00	3.00
Other Classified Salaries and Extra Duty	991	0	0	0.00	0.00	0.00
Life & Health Insurance	749,600	1,024,655	991,700	0.00	0.00	0.00
Other Employee Benefits	683,195	690,595	499,900	0.00	0.00	0.00
School Supplies, Services, Equipment	71,382	71,350	71,350	0.00	0.00	0.00
Utilities (Water, Electricity, Fuel, etc)	135,665	126,500	126,500	0.00	0.00	0.00
Maintenance/Custodian Supplies & Services	2,085	0	0	0.00	0.00	0.00
Student Activities - Extra Duty	0	0	0	0.00	0.00	0.00
Student Activities - Benefits	0	0	0	0.00	0.00	0.00
Student Activities - Supplies, Travel	0	0	0	0.00	0.00	0.00
Totals	5,394,409	5,648,021	4,444,250	68.00	68.50	47.00

Ketchikan Gateway Borough School District
Fawn Mountain
FY 2024 Budget

Prepared by
David Means
3/24/2023

School: Fawn Mountain Elementary
Principal: Nick Higson
Projected Enrollment: 234.00

Description	FY 22 Actual	FY 23 Original Budget	FY 24	FY 22 FTE	FY 23 FTE	FY 24 FTE
			Preliminary Budget			
Principal(s)	120,872	118,219	123,200	1.00	1.00	1.00
Teachers: Regular Instruction	1,282,824	1,336,670	1,273,500	15.50	17.00	15.00
Teachers: Special Education	309,024	226,384	254,700	2.50	2.50	3.00
Teachers: Guidance, Librarian	164,856	170,508	84,900	2.00	2.00	1.00
Other Certified Salaries and Extra Duty	3,210	6,000	6,000	0.00	0.00	0.00
Paraprofessionals: Regular Instruction	16,582	110,964	0	2.00	4.00	0.00
Paraprofessionals: Special Education	541,692	469,870	536,400	20.00	18.50	18.00
Paraprofessionals: Other	(225)	28,349	76,800	0.00	1.00	3.00
Substitutes/Temporaries	52,150	28,700	40,800	0.00	0.00	0.00
Administrative Assistants	53,934	60,472	82,400	2.00	2.00	2.00
Custodians	73,178	77,637	73,000	2.00	2.00	2.00
Other Classified Salaries and Extra Duty	0	0	0	0.00	0.00	0.00
Life & Health Insurance	540,302	706,658	949,500	0.00	0.00	0.00
Other Employee Benefits	465,232	509,545	476,400	0.00	0.00	0.00
School Supplies, Services, Equipment	57,803	51,800	51,800	0.00	0.00	0.00
Utilities (Water, Electricity, Fuel, etc)	168,123	156,500	166,500	0.00	0.00	0.00
Maintenance/Custodian Supplies & Services	96	0	0	0.00	0.00	0.00
Student Activities - Extra Duty	0	0	0	0.00	0.00	0.00
Student Activities - Benefits	0	0	0	0.00	0.00	0.00
Student Activities - Supplies, Travel	0	0	0	0.00	0.00	0.00
Totals	3,849,653	4,058,276	4,195,900	47.00	50.00	45.00

Ketchikan Gateway Borough School District
Point Higgins
FY 2024 Budget

Prepared by
David Means
3/24/2023

School: Point Higgins Elementary
Principal: Steven McLaren
Projected Enrollment: 233.00

Description	FY 22 Actual	FY 23 Original Budget	FY 24	FY 22 FTE	FY 23 FTE	FY 24 FTE
			Preliminary Budget			
Principal(s)	225,144	221,619	234,900	2.00	2.00	2.00
Teachers: Regular Instruction	1,314,149	1,372,475	1,273,500	16.50	17.00	15.00
Teachers: Special Education	272,745	241,724	169,800	3.00	3.00	2.00
Teachers: Guidance, Librarian	159,044	166,263	84,900	2.00	2.00	1.00
Other Certified Salaries and Extra Duty	2,224	6,000	6,000	0.00	0.00	0.00
Paraprofessionals: Regular Instruction	61,955	65,024	0	3.00	3.00	0.00
Paraprofessionals: Special Education	306,622	279,861	357,600	11.00	11.00	12.00
Paraprofessionals: Other	29,917	27,055	76,800	1.00	1.00	3.00
Substitutes/Temporaries	24,990	16,000	31,500	0.00	0.00	0.00
Administrative Assistants	34,027	35,687	41,200	1.00	1.00	1.00
Custodians	56,776	68,090	73,000	2.00	2.00	2.00
Other Classified Salaries and Extra Duty	0	0	0	0.00	0.00	0.00
Life & Health Insurance	493,027	593,593	801,800	0.00	0.00	0.00
Other Employee Benefits	417,979	432,766	414,900	0.00	0.00	0.00
School Supplies, Services, Equipment	51,525	48,850	48,850	0.00	0.00	0.00
Utilities (Water, Electricity, Fuel, etc)	147,319	127,600	132,600	0.00	0.00	0.00
Maintenance/Custodian Supplies & Services	2,989	0	0	0.00	0.00	0.00
Student Activities - Extra Duty	0	0	0	0.00	0.00	0.00
Student Activities - Benefits	0	0	0	0.00	0.00	0.00
Student Activities - Supplies, Travel	0	0	0	0.00	0.00	0.00
Totals	3,600,432	3,702,607	3,747,350	41.50	42.00	38.00

Ketchikan Gateway Borough School District
Schoenbar
FY 2024 Budget

Prepared by
David Means
3/24/2023

School: Schoenbar Middle School
Principal: Sherilyn Boehlert
Projected Enrollment: 265.00

Description	FY 22 Actual	FY 23 Original Budget	FY 24	FY 22 FTE	FY 23 FTE	FY 24 FTE
			Preliminary Budget			
Principal(s)	119,088	232,952	247,400	2.00	2.00	2.00
Teachers: Regular Instruction	1,318,501	1,423,909	1,443,300	19.00	19.00	17.00
Teachers: Special Education	197,127	231,479	169,800	2.00	3.00	2.00
Teachers: Guidance, Librarian	189,497	195,462	169,800	2.00	2.00	2.00
Other Certified Salaries and Extra Duty	12,712	6,000	6,000	0.00	0.00	0.00
Paraprofessionals: Regular Instruction	0	0	0	0.00	0.00	0.00
Paraprofessionals: Special Education	105,048	120,363	149,000	6.00	5.00	5.00
Paraprofessionals: Other	33,742	11,888	25,600	0.00	1.00	1.00
Substitutes/Temporaries	21,890	13,500	28,300	0.00	0.00	0.00
Administrative Assistants	33,369	35,687	41,200	1.00	1.00	1.00
Custodians	107,958	113,291	109,500	3.00	3.00	3.00
Other Classified Salaries and Extra Duty	361	1,189	1,200	0.00	0.00	0.00
Life & Health Insurance	446,658	589,461	696,300	0.00	0.00	0.00
Other Employee Benefits	335,926	378,861	386,700	0.00	0.00	0.00
School Supplies, Services, Equipment	94,067	57,600	57,600	0.00	0.00	0.00
Utilities (Water, Electricity, Fuel, etc)	184,923	162,000	167,000	0.00	0.00	0.00
Maintenance/Custodian Supplies & Services	928	0	0	0.00	0.00	0.00
Student Activities - Extra Duty	18,583	14,361	14,400	0.00	0.00	0.00
Student Activities - Benefits	2,493	1,256	2,900	0.00	0.00	0.00
Student Activities - Supplies, Travel	6,641	27,000	27,000	0.00	0.00	0.00
Totals	3,229,512	3,616,259	3,743,000	35.00	36.00	33.00

Ketchikan Gateway Borough School District
Ketchikan High
FY 2024 Budget

Prepared by
David Means
3/24/2023

School: Ketchikan High School
Principal: Richard Dormer
Projected Enrollment: 510.00

Description	FY 22 Actual	FY 23 Original Budget	FY 24	FY 22 FTE	FY 23 FTE	FY 24 FTE
			Preliminary Budget			
Principal(s)	235,545	344,577	247,900	3.00	3.00	2.00
Teachers: Regular Instruction	2,935,675	2,911,161	2,462,100	34.13	33.00	29.00
Teachers: Special Education	288,356	315,516	339,600	4.00	4.00	4.00
Teachers: Guidance, Librarian, Activities	265,581	276,109	349,100	3.00	3.00	4.00
Other Certified Salaries and Extra Duty	41,536	36,936	25,700	0.00	0.00	0.00
Paraprofessionals: Regular Instruction	0	52,119	25,600	1.00	2.00	1.00
Paraprofessionals: Special Education	275,542	418,185	357,600	16.00	13.00	12.00
Paraprofessionals: Other	39,885	39,275	51,200	1.00	1.00	2.00
Substitutes/Temporaries	77,405	55,900	54,400	0.00	0.00	0.00
Administrative Assistants	150,354	119,935	108,000	5.00	3.00	3.00
Custodians	169,380	196,894	165,300	5.00	4.00	4.00
Other Classified Salaries and Extra Duty	2,121	8,753	0	0.00	0.00	0.00
Life & Health Insurance	830,578	1,011,456	1,287,100	0.00	0.00	0.00
Other Employee Benefits	707,469	803,606	696,450	0.00	0.00	0.00
School Supplies, Services, Equipment	175,733	125,400	125,400	0.00	0.00	0.00
Utilities (Water, Electricity, Fuel, etc)	742,913	654,850	673,200	0.00	0.00	0.00
Maintenance/Custodian Supplies & Services	9,944	5,400	5,400	0.00	0.00	0.00
Student Activities - Extra Duty	142,448	119,867	134,500	0.00	0.00	0.00
Student Activities - Benefits	18,550	10,486	28,800	0.00	0.00	0.00
Student Activities - Supplies, Travel	425,406	359,000	359,000	0.00	0.00	0.00
Totals	7,534,421	7,865,425	7,496,350	72.13	66.00	61.00

Ketchikan Gateway Borough School District
 Revilla
 FY 2024 Budget

Prepared by
 David Means
 3/24/2023

School: Revilla Junior/Senior High School
 Principal: Kurt Lindemann
 Projected Enrollment: 102.00

Description	FY 22 Actual	FY 23 Original Budget	FY 24	FY 22 FTE	FY 23 FTE	FY 24 FTE
			Preliminary Budget			
Principal(s)	120,047	120,316	125,300	1.00	1.00	1.00
Teachers: Regular Instruction	529,304	686,240	594,300	6.50	8.00	7.00
Teachers: Special Education	96,869	98,593	84,900	1.00	1.00	1.00
Teachers: Guidance, Librarian	75,167	78,714	84,900	1.00	1.00	1.00
Other Certified Salaries and Extra Duty	0	0	0	0.00	0.00	0.00
Paraprofessionals: Regular Instruction	24,978	27,465	0	1.00	1.00	0.00
Paraprofessionals: Special Education	0	0	29,800	0.00	0.00	1.00
Paraprofessionals: Other	40,196	39,275	0	1.00	1.00	0.00
Substitutes/Temporaries	4,050	2,400	10,900	0.00	0.00	0.00
Administrative Assistants	44,890	46,604	20,600	1.00	1.00	0.50
Custodians	0	0	0	0.00	0.00	0.00
Other Classified Salaries and Extra Duty	0	0	0	0.00	0.00	0.00
Life & Health Insurance	177,823	197,864	242,700	0.00	0.00	0.00
Other Employee Benefits	144,629	172,605	141,450	0.00	0.00	0.00
School Supplies, Services, Equipment	27,894	26,000	26,000	0.00	0.00	0.00
Utilities (Water, Electricity, Fuel, etc)	52,370	49,700	49,700	0.00	0.00	0.00
Maintenance/Custodian Supplies & Services	2,528	0	0	0.00	0.00	0.00
Student Activities - Extra Duty	0	0	0	0.00	0.00	0.00
Student Activities - Benefits	0	0	0	0.00	0.00	0.00
Student Activities - Supplies, Travel	0	0	0	0.00	0.00	0.00
Totals	1,340,745	1,545,776	1,410,550	12.50	14.00	11.50

Ketchikan Gateway Borough School District
Fast Track
FY 2024 Budget

Prepared by
David Means
3/24/2023

School: Fast Track
Principal: Kurt Lindemann
Projected Enrollment: 50.00

Description	FY 22 Actual	FY 23 Original Budget	FY 24	FY 22 FTE	FY 23 FTE	FY 24 FTE
			Preliminary Budget			
Principal(s)	0	0	0	0.00	0.00	0.00
Teachers: Regular Instruction	98,654	98,593	84,900	1.00	1.00	1.00
Teachers: Special Education	0	0	0	0.00	0.00	0.00
Teachers: Guidance, Librarian	0	0	0	0.00	0.00	0.00
Other Certified Salaries and Extra Duty	2,815	1,170	1,170	0.00	0.00	0.00
Paraprofessionals: Regular Instruction	0	0	0	0.00	0.00	0.00
Paraprofessionals: Special Education	0	0	0	0.00	0.00	0.00
Paraprofessionals: Other	0	0	0	0.00	0.00	0.00
Substitutes/Temporaries	3,525	0	0	0.00	0.00	0.00
Administrative Assistants	41,039	43,269	22,700	1.00	1.00	0.50
Custodians	0	0	0	0.00	0.00	0.00
Other Classified Salaries and Extra Duty	0	0	0	0.00	0.00	0.00
Life & Health Insurance	25,667	28,266	31,700	0.00	0.00	0.00
Other Employee Benefits	25,823	26,806	18,700	0.00	0.00	0.00
School Supplies, Services, Equipment	155,375	135,200	135,200	0.00	0.00	0.00
Utilities (Water, Electricity, Fuel, etc)	1,442	2,000	2,000	0.00	0.00	0.00
Maintenance/Custodian Supplies & Services	0	0	0	0.00	0.00	0.00
Student Activities - Extra Duty	0	0	0	0.00	0.00	0.00
Student Activities - Benefits	0	0	0	0.00	0.00	0.00
Student Activities - Supplies, Travel	0	0	0	0.00	0.00	0.00
Totals	354,340	335,304	296,370	2.00	2.00	1.50

Ketchikan Gateway Borough School District
 Charter School Rent
 FY 2024 Preliminary Budget

Prepared by
 David Means
 3/24/2023

Square Footage

TSAS	18,796
KCS	<u>15,714</u>
Total Square Footage of Valley Park	<u><u>34,510</u></u>

Three Year Maintenance Costs

FY 21 Actual	2,385,456
FY 22 Actual	2,514,573
FY 23 Budget	<u>2,169,550</u>
Three Year Average	<u><u>2,356,526</u></u>

Allocation of Costs

Projected FY 24 District ADM, without Fast Track	<u>1,970.00</u>
TSAS FY 24 Projected Enrollment	135.00
KCS FY 24 Projected Enrollment	<u>190.00</u>
<i>Total Projected FY 14 Enrollment</i>	<u><u>325.00</u></u>

<i>Percent of Projected FY 24 Enrollment</i>	<u><u>16.50%</u></u>
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Valley Park Allocated Maintenance Costs based on Projected Enrollment	<u><u>\$ 388,767</u></u>
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Per square foot	<u><u>11.27</u></u>
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Maintenance Cost Allocated to:

TSAS	\$ 211,743
KCS	<u>177,024</u>
<i>Total Allocated Maintenance Costs</i>	<u><u>\$ 388,767</u></u>

Ketchikan Gateway Borough School District
Charter Schools
FY 2024 Budget

Prepared by
David Means
3/24/2023

Average Daily Membership (ADM)		District-Wide	KCS	TSAS
Average Daily Membership (ADM)		2,020.00	190.00	135.00
Less Fast Track		50.00		
ADM in non-correspondence schools		<u>1,970.00</u>	<u>190.00</u>	<u>135.00</u>
Percentage of Students in non-correspondence schools			<u>9.64%</u>	<u>6.85%</u>
	<u>Factors</u>			
Adjusted ADM based on school size factors		2,456.47	261.30	195.75
District Cost Factor	1.170	2,874.07	305.72	229.03
Voc Ed, Special Ed, and ESL	1.200	3,448.88	366.86	274.84
Career Technology	1.015	3,500.61	372.36	278.96
Intensive Needs adjustment	13.00	1,469.00	0.00	0.00
Fast Track	0.90	45.00	0.00	0.00
Adjusted ADM (=career technology, intensive needs and Fast Track)		<u>5,014.61</u>	<u>372.36</u>	<u>278.96</u>
Revenue				
Basic Need	6,060	30,388,537	2,256,502	1,690,498
Less Required Local Effort		5,584,814	538,637	382,716
State Foundation Funding		<u>24,803,723</u>	<u>1,717,865</u>	<u>1,307,782</u>
Quality Schools' Funding	16	80,234	5,958	4,463
Other state funding paid to District		10,000	964	685
<i>Total State Funding</i>		<u>24,893,957</u>	<u>1,724,787</u>	<u>1,312,930</u>
<u>Local Funding</u>				
Direct Appropriation		12,156,715	1,172,475	833,074
In-Kind Services		245,917		
<u>Other Funding</u>				
Medicaid		400,000	38,579	27,411
E-Rate		110,000	10,609	7,538
Total Available Funding		<u>\$ 37,560,672</u>	<u>\$ 2,946,450</u>	<u>\$ 2,180,953</u>

(Does not include amounts paid by State directly into retirement system)

Ketchikan Gateway Borough School District
Charter Schools
FY 2024 Budget

Prepared by
David Means
3/24/2023

		<u>District-Wide</u>	<u>KCS</u>	<u>TSAS</u>
Total Available Funding			\$ 2,946,450	\$ 2,180,953
Expenses Paid from non-charter school funds				
Building Rent and Maintenance of Building			(177,024)	(211,743)
<u>Direct Expenses Allocated to Charter Schools:</u>	<u>Account</u>			
Curriculum Materials	101.440-457	2,000	(193)	(137)
ESL		-	-	-
Vocational Education	190.160	-	-	-
Special Education Services	All 200-232	8,443,781	(814,375)	(578,635)
Less Intensive Funding		(8,902,140)	858,582	610,045
Summer School	190.105	-	-	-
Long Term Sub	193.100	80,000	(7,716)	(5,482)
Testing	193.340	21,000	(2,025)	(1,439)
Wellness Program	190.302	4,300	(415)	(295)
Support Services (IT)	190.350, 360, 560	1,069,400	(103,140)	(73,284)
RTI	190.101	31,200	(3,009)	(2,138)
Kanayama	190.351	15,000	(1,447)	(1,028)
Library	190.352	21,400	(2,064)	(1,466)
Curriculum Development	190.381-382	11,360	(1,096)	(778)
<u>Indirect District Expenses to Allocate:</u>				
District Administration (Board and Superintendent)	190.510-511	591,000	(57,000)	(40,500)
Business Office	190.550	801,600	(77,312)	(54,932)
Staff Services	190.553	31,000	(2,990)	(2,124)
Less Indirect Cost Recovery	190.557	(100,000)	9,645	6,853
<i>Total District and Other Expenses</i>			<u>(381,579)</u>	<u>(357,083)</u>
FY 2024 Preliminary Allocation			<u>\$ 2,564,871</u>	<u>\$ 1,823,870</u>

Ketchikan Gateway Borough School District
Ketchikan Charter
FY 2024 Budget

Prepared by
David Means
3/24/2023

School: Ketchikan Charter School
Principal: Kayla Livingston
Projected Enrollment: 190.00

Description	FY 22 Actual	FY 23 Original Budget	FY 24	FY 22 FTE	FY 23 FTE	FY 24 FTE
			Preliminary Budget			
Principal(s)	107,022	215,167	215,167	1.00	2.00	2.00
Teachers: Regular Instruction	962,723	907,553	907,553	11.00	11.20	11.20
Teachers: Special Education	0	0	0	0.00	0.00	0.00
Teachers: Guidance, Librarian	0	80,000	80,000	1.00	1.00	1.00
Other Certified Salaries and Extra Duty	8,545	6,000	6,000	0.00	0.00	0.00
Paraprofessionals: Regular Instruction	142,177	165,647	165,647	6.50	6.50	6.50
Paraprofessionals: Special Education	0	0	0	0.00	0.00	0.00
Paraprofessionals: Other	24,663	33,524	33,524	2.00	2.00	3.00
Substitutes/Temporaries	11,552	8,500	8,500	0.00	0.00	0.00
Administrative Assistants	45,115	45,394	45,394	1.00	1.00	1.00
Custodians	41,046	62,449	62,449	1.00	2.00	2.00
Other Classified Salaries and Extra Duty	5,060	12,650	12,650	0.00	0.00	0.00
Life & Health Insurance	269,307	448,021	448,021	0.00	0.00	0.00
Other Employee Benefits	249,139	293,481	293,481	0.00	0.00	0.00
School Supplies, Services, Equipment	93,430	59,450	59,450	0.00	0.00	0.00
Utilities (Water, Electricity, Fuel, etc)	64,206	67,500	67,500	0.00	0.00	0.00
Maintenance/Custodian Supplies & Services	112,676	18,000	18,000	0.00	0.00	0.00
Student Activities - Extra Duty	10,400	10,400	10,400	0.00	0.00	0.00
Student Activities - Benefits	1,207	779	779	0.00	0.00	0.00
Student Activities - Supplies, Travel	8,760	13,000	13,000	0.00	0.00	0.00
Totals	2,157,028	2,447,515	2,447,515	23.50	25.70	26.70

Ketchikan Gateway Borough School District
Tongass
FY 2024 Budget

Prepared by
David Means
3/24/2023

School: Tongass School of Arts and Sciences
Principal: Scott Huff
Projected Enrollment: 135.00

Description	FY 22 Actual	FY 23 Original Budget	FY 24	FY 22 FTE	FY 23 FTE	FY 24 FTE
			Preliminary Budget			
Principal(s)	109,034	109,795	109,795	1.00	1.00	1.00
Teachers: Regular Instruction	778,667	850,637	850,637	10.05	10.75	10.75
Teachers: Special Education	0	0	0	0.00	0.00	0.00
Teachers: Guidance, Librarian	77,479	83,132	83,132	0.00	1.00	1.00
Other Certified Salaries and Extra Duty	2,129	6,928	6,928	0.00	0.00	0.00
Paraprofessionals: Regular Instruction	97,856	146,373	146,373	9.50	5.50	5.50
Paraprofessionals: Special Education	0	0	0	0.00	0.00	0.00
Paraprofessionals: Other	6,628	88,975	88,975	1.00	3.00	3.00
Substitutes/Temporaries	27,160	20,000	20,000	0.00	0.00	0.00
Administrative Assistants	28,907	30,842	30,842	1.00	1.00	1.00
Custodians	30,380	34,389	34,389	1.00	1.00	1.00
Other Classified Salaries and Extra Duty	2,750	1,098	1,098	0.00	0.00	0.00
Life & Health Insurance	245,482	434,596	434,596	0.00	0.00	0.00
Other Employee Benefits	205,539	286,562	286,562	0.00	0.00	0.00
School Supplies, Services, Equipment	94,563	65,250	65,250	0.00	0.00	0.00
Utilities (Water, Electricity, Fuel, etc)	73,987	75,200	75,200	0.00	0.00	0.00
Maintenance/Custodian Supplies & Services	17,993	2,000	2,000	0.00	0.00	0.00
Student Activities - Extra Duty	0	0	0	0.00	0.00	0.00
Student Activities - Benefits	0	0	0	0.00	0.00	0.00
Student Activities - Supplies, Travel	0	0	0	0.00	0.00	0.00
Totals	1,798,554	2,235,777	2,235,777	23.55	23.25	23.25

Ketchikan Gateway Borough School District
 Charter Schools Sped Ser
 FY 2024 Budget

Prepared by
 David Means
 3/24/2023

Program Special Education Services for the charter schools

Description	FY 22 Actual	FY 23 Original Budget	FY 24	FY 22 FTE	FY 23 FTE	FY 24 FTE
			Preliminary Budget			
Principal(s)	0	0	0	0.00	0.00	0.00
Teachers: Regular Instruction	0	0	0	0.00	0.00	0.00
Teachers: Special Education	96,528	175,097	254,700	2.00	2.00	3.00
Teachers: Guidance, Librarian	0	0	0	0.00	0.00	0.00
Other Certified Salaries and Extra Duty	0	0	0	0.00	0.00	0.00
Paraprofessionals: Regular Instruction	0	0	0	0.00	0.00	0.00
Paraprofessionals: Special Education	284,175	517,957	422,500	15.50	14.50	13.00
Paraprofessionals: Other	0	0	0	0.00	0.00	0.00
Substitutes/Temporaries	10,220	6,000	10,400	0.00	0.00	0.00
Administrative Assistants	0	0	0	0.00	0.00	0.00
Custodians	0	0	0	0.00	0.00	0.00
Other Classified Salaries and Extra Duty	3,800	1,000	1,000	0.00	0.00	0.00
Life & Health Insurance	83,405	438,130	316,500	0.00	0.00	0.00
Other Employee Benefits	97,527	151,094	161,000	0.00	0.00	0.00
School Supplies, Services, Equipment	269	800	800	0.00	0.00	0.00
Utilities (Water, Electricity, Fuel, etc)	0	0	0	0.00	0.00	0.00
Maintenance/Custodian Supplies & Services	0	0	0	0.00	0.00	0.00
Student Activities - Extra Duty	0	0	0	0.00	0.00	0.00
Student Activities - Benefits	0	0	0	0.00	0.00	0.00
Student Activities - Supplies, Travel	0	0	0	0.00	0.00	0.00
Totals	575,924	1,290,078	1,166,900	17.50	16.50	16.00

Ketchikan Gateway Borough School District
 District Instr Support
 FY 2024 Budget

Prepared by
 David Means
 3/24/2023

Area: District Wide Instructional Support

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Preliminary Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
Regular Instruction:						
Extra Duty	19,177	19,967	19,593	0.00	0.00	0.00
Insurance - Life & Health	0	20,608	0	0.00	0.00	0.00
Other Employee Benefits	1,967	2,461	1,400	0.00	0.00	0.00
Curriculum Materials	286,444	244,000	2,000	0.00	0.00	0.00
RTI: Supplies and Services	45,975	31,200	31,200	0.00	0.00	0.00
Summer School:						
Extra Duty	4,429	0	0	0.00	0.00	0.00
Other Employee Benefits	843	0	0	0.00	0.00	0.00
Supplies and Services	3,057	0	0	0.00	0.00	0.00
Support Services - Students:						
Extra Duty	4,222	1,444	1,400	0.00	0.00	0.00
Other Employee Benefits	495	91	400	0.00	0.00	0.00
Supplies and Services	5,209	2,500	2,500	0.00	0.00	0.00
Attendance and Social Work						
Social Worker	0	0	86,200	0.00	0.00	1.00
Insurance - Life & Health	0	0	21,100	0.00	0.00	0.00
Other Employee Benefits	0	0	25,900	0.00	0.00	0.00
Health Services:						
District Nurse	19,620	47,995	83,800	0.50	0.50	1.00
Insurance - Life & Health	3,096	7,067	21,100	0.00	0.00	0.00
Other Employee Benefits	5,748	14,531	25,100	0.00	0.00	0.00
Supplies and Services	5,429	5,000	5,000	0.00	0.00	0.00
Totals	405,711	396,864	326,693	0.50	0.50	2.00

Ketchikan Gateway Borough School District
 District Curriculum
 FY 2024 Budget

Prepared by
 David Means
 3/24/2023

Area: District Instructional Support Services

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Preliminary Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
Student Assessment Services:						
Supplies and Services	60	0	0	0.00	0.00	0.00
Support Services - Instruction:						
Supplies and Services	9,111	10,000	10,000	0.00	0.00	0.00
Other Employee Benefits	0	33,811	0	0.00	0.00	0.00
Curriculum Development Services						
Director	108,592	127,866	0	0.84	1.00	0.00
Curriculum Specialist Teachers	6,147	0	0	0.00	0.00	0.00
Extra Duty	6,211	5,560	5,560	0.00	0.00	0.00
Insurance - Life & Health	15,016	0	0	0.00	0.00	0.00
Other Employee Benefits	18,598	698	800	0.00	0.00	0.00
Supplies and Services	11,130	5,000	5,000	0.00	0.00	0.00
Totals	174,865	182,935	21,360	0.84	1.00	0.00

Ketchikan Gateway Borough School District
 District Sped Support
 FY 2024 Budget

Prepared by
 David Means
 3/24/2023

Area: Special Education

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Preliminary Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
Special Education General						
Paraprofessionals: Special Education	80,480	64,196	0	3.00	2.00	0.00
Substitutes/Temporaries	450	0	0	0.00	0.00	0.00
Insurance - Life & Health	14,963	28,266	0	0.00	0.00	0.00
Other Employee Benefits	23,284	19,034	0	0.00	0.00	0.00
Professional & Technical Services	397,803	325,000	25,000	0.00	0.00	0.00
Other Supplies and Services	23,068	17,200	17,200	0.00	0.00	0.00
Intensive Services						
Tuition and Stipends	88,136	75,000	75,000	0.00	0.00	0.00
Extended School Year						
Extra Duty	10,033	11,924	11,900	0.00	0.00	0.00
Other Employee Benefits	3,032	0	3,500	0.00	0.00	0.00
Supplies and Services	219	0	0	0.00	0.00	0.00
Special Education Support Services						
Certified Specialists	215,144	366,413	397,900	4.00	4.00	4.00
Classified Specialists	5,959	0	0	0.50	0.00	0.00
Paraprofessionals: Special Education	48,056	54,900	0	1.00	1.00	0.00
Insurance - Life & Health	46,664	70,666	84,400	0.00	0.00	0.00
Other Employee Benefits	54,469	94,706	82,900	0.00	0.00	0.00
Supplies and Services	0	0	300,000	0.00	0.00	0.00
<i>(Continued on next page)</i>						

Ketchikan Gateway Borough School District
 District Sped Support
 FY 2024 Budget

Prepared by
 David Means
 3/24/2023

Area: Special Education

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Preliminary Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
Special Education Administration						
Director	112,833	116,599	131,100	1.00	1.00	1.00
Support Staff	34,281	55,704	58,000	1.00	1.00	1.00
Insurance - Life & Health	21,792	28,266	42,200	0.00	0.00	0.00
Other Employee Benefits	27,255	36,216	38,900	0.00	0.00	0.00
Supplies and Services	1,894	2,000	32,000	0.00	0.00	0.00
District Administration Support Services						
Supplies and Services	3,000	3,000	3,000	0.00	0.00	0.00
Medicare Services						
Supplies and Services	7,182	15,000	15,000	0.00	0.00	0.00
Totals	1,219,997	1,384,090	1,318,000	10.50	9.00	6.00

Ketchikan Gateway Borough School District
 District Info Technology
 FY 2024 Budget

Prepared by
 David Means
 3/24/2023

Area: District Information Technology

Description	FY 22 Actual	FY 23 Original Budget	FY 24	FY 22 FTE	FY 23 FTE	FY 24 FTE
			Preliminary Budget			
Director	121,518	121,295	124,700	1.00	1.00	1.00
Classified Technology Specialists	263,924	378,819	196,400	3.00	4.00	2.00
Classified Support Staff	288,040	199,238	272,800	5.00	4.00	4.00
Insurance - Life & Health	136,353	127,199	147,700	0.00	0.00	0.00
Other Employee Benefits	205,802	214,197	183,000	0.00	0.00	0.00
Supplies and Services	335,343	134,800	134,800	0.00	0.00	0.00
Equipment	15,775	0	0	0.00	0.00	0.00
Totals	1,366,755	1,175,548	1,059,400	9.00	9.00	7.00

Ketchikan Gateway Borough School District
Maintenance
FY 2024 Budget

Prepared by
David Means
3/24/2023

Area: District Maintenance

Description	FY 22 Actual	FY 23 Original Budget	FY 24	FY 22 FTE	FY 23 FTE	FY 24 FTE
			Preliminary Budget			
Directors	183,853	180,215	180,200	2.00	2.00	2.00
Support Staff	62,160	62,782	62,800	1.00	1.00	1.00
Maintenance Staff	628,056	634,046	578,700	10.00	10.00	9.00
Substitutes and Temporaries	21,743	16,000	16,000	0.00	0.00	0.00
Insurance - Life & Health	206,712	183,732	253,200	0.00	0.00	0.00
Other Employee Benefits	262,899	270,775	253,800	0.00	0.00	0.00
Supplies and Services	614,178	323,500	323,500	0.00	0.00	0.00
Utilities	1,921	2,000	2,000	0.00	0.00	0.00
Insurance and Bond Premiums	273,090	0	0	0.00	0.00	0.00
Jack Cotant Supplies and Services	6,879	6,000	6,000	0.00	0.00	0.00
Totals	2,261,491	1,679,050	1,676,200	13.00	13.00	12.00

Ketchikan Gateway Borough School District
 District Administration
 FY 2024 Budget

Prepared by
 David Means
 3/24/2023

Area: District Administration and Support Services

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Preliminary Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
District Administration						
Board of Education Stipends	23,700	18,500	18,500	0.00	0.00	0.00
Certificated Administrators	132,460	275,000	277,600	1.00	2.00	2.00
Administrative Assistant	93,996	47,000	46,800	1.00	1.00	1.00
Substitutes/Temporaries	4,500	5,000	5,000	0.00	0.00	0.00
Insurance - Life & Health	38,089	58,533	63,300	0.00	0.00	0.00
Other Employee Benefits	51,370	56,991	58,800	0.00	0.00	0.00
Supplies and Services	112,993	121,000	121,000	0.00	0.00	0.00
District Administration Support Services						
Director (Business Manager & HR director)	93,038	95,580	211,700	0.81	0.81	1.81
Support Staff	371,263	416,816	300,200	6.00	6.00	4.00
Substitutes/Temporaries	150	0	5,000	0.00	0.00	0.00
Insurance - Life & Health	78,512	96,247	122,600	0.00	0.00	0.00
Other Employee Benefits	136,487	152,557	134,600	0.00	0.00	0.00
Supplies and Services	43,832	27,500	27,500	0.00	0.00	0.00
Staff Services						
Supplies and Services	36,287	31,540	31,000	0.00	0.00	0.00
Indirect Cost Pool						
Recovery of Indirect Costs	(227,427)	(75,000)	(100,000)	0.00	0.00	0.00
Totals	989,250	1,327,264	1,323,600	8.81	9.81	8.81

Ketchikan Gateway Borough School District
 District Other
 FY 2024 Budget

Prepared by
 David Means
 3/24/2023

Area: Other District Expenditures

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Preliminary Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
Long-term Substitute Teachers						
Teachers: Regular Instruction	134,573	80,000	80,000	0.00	0.00	0.00
Insurance - Life & Health	22	0	0	0.00	0.00	0.00
Other Employee Benefits	6,515	0	6,100	0.00	0.00	0.00
Summary Other Employee Costs	208,171	243,200	243,200	0.00	0.00	0.00
Regular Instruction Rentals and Leases	48,685	50,000	50,000	0.00	0.00	0.00
Quality Schools' Supplies and Services	74,942	54,332	69,900	0.00	0.00	0.00
Utilities & Telecommunications						
DW IT	160,790	168,900	168,900	0.00	0.00	0.00
DW Other	11,847	12,600	12,600	0.00	0.00	0.00
Testing Services Supplies and Services	0	21,000	21,000	0.00	0.00	0.00
Instructional Support Supplies and Services	1,374	0	0	0.00	0.00	0.00
Kanayama	15,000	15,000	15,000	0.00	0.00	0.00
Library Services Supplies and Services	20,641	21,400	21,400	0.00	0.00	0.00
IT Support Supplies and Services	25,466	10,000	10,000	0.00	0.00	0.00
School Administration Supplies and Services	6,617	7,000	7,000	0.00	0.00	0.00
District Admin Support Auditing	40,020	38,000	38,000	0.00	0.00	0.00
Insurance and Bond Premiums	288,462	279,083	249,100	0.00	0.00	0.00
Utilities	48,638	43,215	45,200	0.00	0.00	0.00
Insurance and Bond Premiums paid by Borough	0	245,917	245,917	0.00	0.00	0.00
On-behalf Payments paid by State	3,582,898	2,249,589	2,249,589	0.00	0.00	0.00
Totals	4,674,661	3,539,236	3,532,906	0.00	0.00	0.00

Ketchikan Gateway Borough School District
Sum Expend by Function
FY 2024 Budget

Prepared by
David Means
3/24/2023

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Preliminary Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
Regular Instruction	17,073,778	16,456,713	15,716,226	129.18	132.45	116.95
Curriculum Materials	293,497	264,000	22,000	0.00	0.00	0.00
Regular Instruction Classified	647,196	1,296,522	843,890	22.00	20.00	10.00
Quality Schools	85,012	54,332	69,900	0.00	0.00	0.00
Universal Preschool	35,370	170,380	170,380	2.00	2.00	2.00
Summer School	8,329	0	0	0.00	0.00	0.00
Bilingual/Bicultural Instruction	266,235	209,776	3,650	1.00	2.00	0.00
Bilingual/Bicultural Instruction Classified	100,393	158,384	156,932	3.00	3.00	3.00
Correspondence Study Instruction	0	0	0	0.00	0.00	0.00
Vocational Education Instruction	625,245	544,957	609,300	5.50	5.00	5.00
Vocational Education Classified	5,894	5,000	6,000	0.00	0.00	0.00
Special Education	2,682,860	2,451,428	2,272,644	15.00	16.50	16.00
SPED Intensive Services	2,915,623	4,103,353	4,557,400	82.00	75.00	73.00
Special Education Classified	490,871	594,823	2,200	11.50	8.50	0.00
SPED Preschool	1,093,687	898,398	360,500	12.50	11.50	3.00
SPED Extended School Year	13,284	11,924	15,400	0.00	0.00	0.00
Special Education Support Services	440,670	653,022	931,537	5.50	5.00	4.00
SPED Administration	147,669	154,268	207,800	1.00	1.00	1.00
SPED Administration Classified	52,419	86,417	96,300	1.00	1.00	1.00
Support Services - Students	179,621	116,315	116,315	0.00	0.00	0.00
Support Services Classified	271,647	469,209	650,757	5.00	9.00	12.00
Attendance and Social Work	0	0	133,200	0.00	0.00	1.00
Guidance Services	821,202	955,198	700,937	8.00	9.00	6.00
Guidance Services Classified	53,738	55,690	54,300	1.00	1.00	1.00
Health Services	72,336	74,593	410,500	0.50	0.50	7.00
Testing Services	60	21,000	21,000	0.00	0.00	0.00

(Continued on next page)

Ketchikan Gateway Borough School District
Sum Expend by Function
FY 2024 Budget

Prepared by
David Means
3/24/2023

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Preliminary Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
Support Services - Instruction	211,295	140,086	140,086	0.00	0.00	0.00
Improvement of Instructional Services	15,000	48,811	15,000	0.00	0.00	0.00
Library Services	676,649	668,177	643,400	5.00	5.00	5.00
Library Services Classified	60,255	136,784	126,830	2.00	3.00	3.00
Instructional-related Technology	1,509,461	1,344,448	1,228,300	9.00	9.00	7.00
Staff Development	7,122	0	0	0.00	0.00	0.00
Curriculum Development	167,727	141,024	13,260	0.84	1.00	0.00
School Administration	1,706,028	2,069,491	2,059,968	11.00	13.00	12.00
School Administration Support Services	917,195	876,952	891,583	12.00	12.00	11.00
School Admin Support Restricted	88,115	83,400	83,400	0.00	0.00	0.00
District Administration	260,428	134,556	118,495	1.00	0.00	0.00
Board of Education	72,152	64,500	65,900	0.00	0.00	0.00
Office of the Superintendent	161,007	423,363	447,000	1.00	3.00	3.00
District Administration Support Services	866,806	887,996	900,896	6.81	6.81	5.81
Staff Services	48,112	43,000	43,000	0.00	0.00	0.00
Data Processing Services	0	540	0	0.00	0.00	0.00
Indirect Cost Pool	-227,427	-75,000	-100,000	0.00	0.00	0.00
Administrative Technology Services	41,078	10,000	10,000	0.00	0.00	0.00
Operations & Maintenance	1,751,322	1,484,556	1,526,961	17.00	17.00	17.00
Operations & Maintenance Restricted	3,541,153	3,341,264	3,349,417	13.00	13.00	12.00
Maritime Maintenance & Repair	7,650	6,000	6,000	0.00	0.00	0.00
Student Activities	669,899	653,410	624,507	0.00	0.00	0.00
Student Activities Coordination	0	140,965	119,050	1.00	1.00	1.00
Construction	85	0	0	0.00	0.00	0.00
Unallocated	0	0	-294,551	0.00	0.00	0.00
Totals	40,927,748	42,430,025	40,147,570	385.33	386.26	338.76