

KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT BOARD OF EDUCATION  
AGENDA STATEMENT

No. 11 a.

MEETING OF April 26, 2023

ITEM TITLE:

\*\*PUBLIC HEARING- BUDGET\*\*

Motion to approve the FY2024 Operating Fund Budget in second reading.

REVIEWED BY:

SUPERINTENDENT

PERSONNEL

FINANCE

SUBMITTED BY: Michael Robbins, Superintendent

CONTACT PERSON: Daniel Schuler, Business Manager, 907 247 2116

APPROVED FOR SUBMITTAL: \_\_\_\_\_

  
Superintendent

SUMMARY STATEMENT:

The Board is being asked to approve the operating fund budget for Fiscal Year 2024 as presented.

BACKGROUND:

The initial proposed operating fund budget was introduced on April 12<sup>th</sup> at the Board's regular meeting. Superintendent Robbins presented budget updates during the March 8<sup>th</sup> and March 22<sup>nd</sup> meetings.

There are several changes to this proposed budget than the budget presented at the April 12<sup>th</sup> meeting. Among the changes:

- 1) While the district's projected average daily membership (ADM) remained the same, the Tongass School of Arts and Sciences (TSAS) informed the administration they expect to have an ADM of 120 next year, which is 15 fewer students than the draft presented on April 12. Ketchikan Charter School affirmed that they expect 190 students next year, the same number as presented April 12. The administration revised the school-by-school ADM projections by increasing the Fast Track projection by 15 students so that the District total projected ADM remains unchanged. This adjustment changed both the estimated revenue and the charter allocation.
- 2) The Borough's finance director informed the administration that the amount for liability and property insurance paid by the Borough should be \$273,000 next year. This adjustment affected local revenues, budgeted expenditures for insurance, and the allocations to the charter schools.
- 3) The proposed budget corrects some earlier teacher staffing issues. It restores a guidance counselor at Houghtaling and Fawn Mountain, and a career technology position at Schoenbar and Revilla. It also restores an occupational therapy position. It reduces three special education teachers. TSAS informed the District it will cut two classroom teachers.
- 4) The proposed budget updated its life and health insurance budget. The District received its renewal package from USI, its insurance broker. USI recommended that the District budget its health insurance at \$2,528 per covered employee which is lower than the unofficial recommendation USI made in January. The proposed budget incorporated the renewal rate.
- 5) The proposed budget updated the expected estimate for payments to the retirement systems made on behalf of the district. This changes both revenues and expenditures.
- 6) The proposed budget adjusted its expectation of indirect cost reimbursement to \$75,000 for next year based on anticipated grants and a reduced indirect cost rate for FY 24.

## 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 12th. The Board shall adopt an annual budget which is compatible with the District Strategic plan and projected revenues.

This proposed budget assumes the State will increase its base student allocation (BSA) by \$100 to \$6,060. If that does not happen, then the administration will have to find and recommend additional positions for cutting. If the State increases the BSA by more than \$100, then the administration will recommend to the Board ideas to address unmet budget needs and to replenish the operating fund balance. At this time, it looks favorable that the Legislature will increase the BSA or provide one-time funding for next year. The Legislature is scheduled to adjourn on or before May 17, 2023.

This draft budget assumes an average daily membership (ADM) of 2,020 students next year.

This proposed budget requests that the Borough Assembly fund the District's ongoing school operations for next year at the maximum level permitted by state law. (There is \$190,000 set aside in this request for the Borough's expenses for fire protection and Parks and Recreation fees.)

The administration reviewed every position in the District, including those funded by grant or other resources. Several positions from the former ESSER grant were shifted into the operating fund because its funding will end shortly. This draft budget reduces 2 administrator positions, 17 teaching positions, and many classified positions from the operating fund. The administration is planning to use grants to maximize educational effectiveness for next year. Title funds will be used for elementary and secondary instructional coaches, AVID, and RTI. The SAMSHA grant will fund social workers.

The proposed budget incorporates the recent negotiated agreement settlement. The administration is negotiating with its leadership organization. There may need to be some very minor budget adjustments after the parties settle.

The proposed budget uses USI's recommended health insurance rate of \$2,528 per covered employee. This is 105% of their expected claims and plan administration costs for FY 2024. The administration budgeted life insurance, health insurance, and the wellness plan at \$20,000 per position. This is a large increase over the FY 2023 budget of \$14,133 per position. In a recap, life and health insurance as budgeted, including grant funds, plus expected employee contributions match USI's recommended amount..

The proposed operating fund budget does not allocate resources to repay the deficit in the School District/Borough health insurance fund. The administration developed this proposed budget prioritizing the educational needs of its students. It right-sized the teaching staff and paraeducator staff for a very tight, educationally sound operating plan for next year. Should the Legislature increase the BSA more than \$100, the next priority is restoring the operating fund balance to handle revenue shortfalls and unexpected expenses such as higher than expected fuel oil prices. After this, then the priority will be to repay the School District/ Borough health insurance fund.

The student transportation fund had a fund balance of \$582,528 as of June 30, 2022. Its funding is based on the number of students in the October count excluding Fast Track students. Since this number is declining, student transportation fund revenue is declining. In the meantime student transportation costs are escalating because the contract has a cost of living adjustment based on Anchorage's consumer price index (CPI). The FY 2023 student transportation budget expects to use \$384,000 of fund balance to fund student transportation during FY 2023 leaving \$198,000 to fund student transportation during FY 2024. The District will need to transfer operating fund money to student transportation to fully fund student transportation during FY 2024.

The administration will transmit this budget to the Ketchikan Gateway Borough Friday. The transmittal letter will request that the Borough Assembly fund the District with \$12,105,189 as a cash appropriation and \$273,000 as in-kind services paying property and liability insurance. The Assembly will receive the

budget on May 1. Ketchikan Gateway Borough staff requested that the school district administration prepare a “green sheet” for them. The Assembly has 30 days to determine their level of school district funding for next year. The Alaska Legislature is scheduled to adjourn May 17, 2023. The administration will bring a total budget to the School Board during its June 14 meeting incorporating Borough and state funding levels.

Once the Board approves the complete budget in June, the administration will send the operating fund budget to the Department of Education & Early Development for their approval. The Department of Education & Early Development will review the operating fund budget to determine compliance with state laws. In particular, they will note whether:

- 1) revenues and expected fund balance exceed budgeted expenditures;
- 2) estimated foundation revenues appear reasonable based on anticipated enrollment;
- 3) local appropriations are compliant;
- 4) estimated retirement payments made by the state on behalf of local districts are reasonable;
- 5) and the budget complies with the maintenance of effort required by federal special education law. This proposed budget does not pass the first, initial screening because the total special education budget declined from the original FY 2023 budget to the proposed FY 2024 budget. It may pass the second test, when the department compares the per pupil expenditures between the FY 2023 original budget and the FY 2024 proposed budget.

#### ADDITIONAL BACKGROUND PROVIDED BY BOARD PRESIDENT:

In the preparation of the FY24 budget the Board of Education held the following meetings:

12/14/22	Work Session regarding the health insurance deficit and budget
01/11/23	Work Session on the health insurance deficit and budget
01/18/23	Special Meeting to hold a Work Session regarding preliminary assumptions and parameters of the FY24 operating budget
01/25/23	Work Session to discuss health insurance deficit and budget
02/08/23	An agenda item concerning a Reduction in Force Plan to balance the budget
02/22/23	Action on the Reduction in Force Plan to balance the budget and a discussion from the Finance Committee
03/08/23	A presentation from staff of the FY24 budget
03/22/23	Work Session on the FY24 Operating Budget
04/12/23	Public Hearing on the FY24 Budget and adoption of the budget in first reading

In addition, the School District – Assembly Liaison Committee met in November, December and April to discuss the health insurance fund and the district budget.

The Board of Education held weekend Board Listening Sessions this school year at least monthly to receive input from the public on any matter of concern, including the budget, and held a public forum to present and discuss the budget on 04/19/22.

The Board of Education intentionally accelerated the preparation of the FY24 budget and the preliminary draft was presented a full month earlier than has been the past practice. This was to allow anyone with ideas or concerns on the finances of the district to provide input.

#### RECOMMENDATION:

Approval of the FY24 operating fund budget, as presented.

ATTACHMENTS: Proposed FY 2024 Budget

#### RECOMMENDED ACTION:

“I move that the Board of Education approve the FY24 Operating Fund Budget with expenditures in the amount of \$40,113,289, and requesting \$12,841,189 in funding from the Assembly, in second reading.”



Ketchikan Gateway Borough School District  
FY '24 Draft Operating Budget

April 26, 2023

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

Prepared by  
 David Means  
 4/19/2023

Description	Operating Fund	Special Revenue Funds	Combined Totals
Revenues	40,131,876	5,417,000	45,548,876
Expenditures	40,113,289	6,128,100	46,241,389
Revenues Over Expenditures	18,587	-711,100	-692,513
Fund Balance, Beginning of Year	36,322	911,825	948,147
Fund Balance, End of Year	54,909	200,725	255,634

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

Prepared by  
 David Means  
 4/19/2023

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Proposed Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
Revenues	40,647,122	41,154,452	40,131,876			
Expenditures	40,927,748	42,430,025	40,113,289	385.33	386.26	340.76
Revenues Over Expenditures	(280,626)	(1,275,573)	18,587			
Fund Balance, Beginning of Year	1,552,521	1,271,895	36,322			
Fund Balance, End of Year	1,271,895	(3,678)	54,909			
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 Proposed Budget

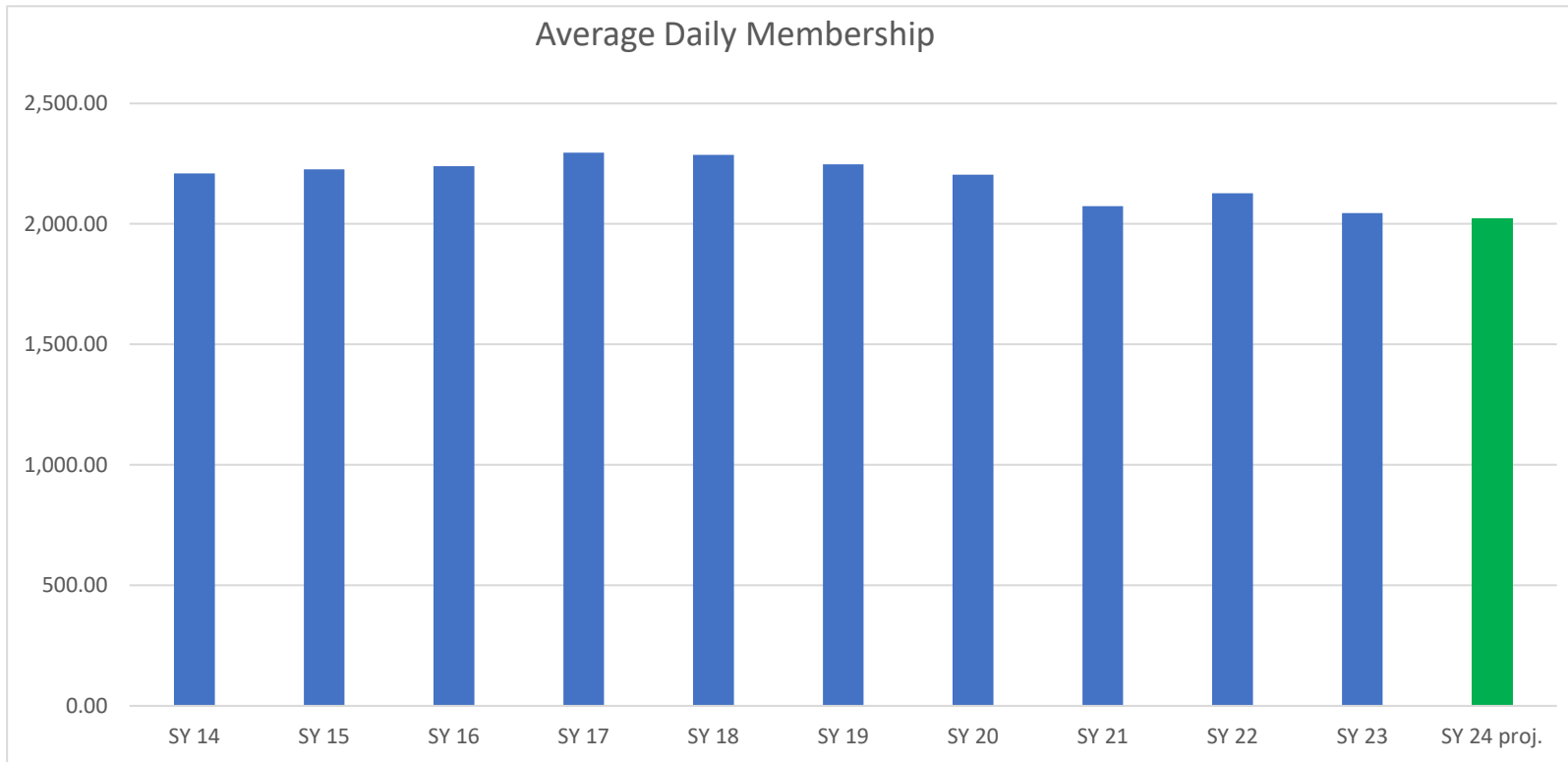
Prepared by  
David Means  
4/19/2023

Key Revenue Assumptions:

Average Daily Membership (ADM)	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  
4/19/2023





Ketchikan Gateway Borough School District  
ADM  
FY 2024 Proposed Budget

Prepared by  
David Means  
4/19/2023

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	65.00	
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	120.00	174.00
<i>Totals</i>			113	0.00	2,043.08	2,020.00	2,434.72

	Factors	Adjusted ADM
Adjusted ADM based on school size factors		2,434.72
Hold Harmless		0.00
<i>Adjusted ADM and Hold Harmless</i>		<u>2,434.72</u>

Adjustments to District ADM - Multipliers:

District Cost Factor	1.170	2,848.62
Voc Ed, Special Ed, and ESL	1.200	3,418.34
Career Technology	1.015	3,469.62

Other Adjustments to District ADM:

Plus Students Qualifying for Intensive Needs	113	13.000	1,469.00	
Plus Correspondence (Fast Track)		65.00	0.900	58.50
<i>District Adjusted ADM</i>			<u>4,997.12</u>	

Ketchikan Gateway Borough School District  
ADM  
FY 2024 Proposed Budget

Prepared by  
David Means  
4/19/2023

<b>REVENUE</b>	Revenue
Basic Need (District Adjusted ADM times Base Student Allocation)	6,060 30,282,547
Less Required Local Effort (2.65 mills of assessed valuation as of 1/1/22 per state assessor)	<u>5,584,814</u>
<b>State Foundation Funding</b>	<u><u>24,697,733</u></u>
<b>Quality Schools' Funding</b>	16 <u><u>79,954</u></u>
<u>Maximum Local Funding</u>	
Required Local Effort	<u>5,584,814</u>
Plus 23% of	
Basic Need	23% 6,964,986
Quality Schools'	23% 18,389
Legislative Opportunity Grant	23% <u>0</u>
<i>Total Discretionary Local Funding</i>	<u>6,983,375</u>
<b>Maximum Local Funding</b>	<u><u>12,568,189</u></u>
<u>In-Kind Contribution</u>	
Liability and Property Insurance (A District expenditure)	273,000
Estimate for Fire Protection and Pool Use (Not a District expenditure)	<u>190,000</u>
<i>Total In-Kind</i>	463,000
<b>Maximum Local Direct Borough Appropriation</b>	<u><u>12,105,189</u></u>
<u>Recap</u>	
Required Local Effort	5,584,814
Maximum Discretionary Contribution	<u>6,520,375</u>
<b>Maximum Local Direct Borough Appropriation</b>	12,105,189
In-Kind Borough Appropriation	<u>273,000</u>
<b>Total Request from Borough</b>	<u><u>12,378,189</u></u>

Ketchikan Gateway Borough School District  
Revenue  
FY 2024 Proposed Budget

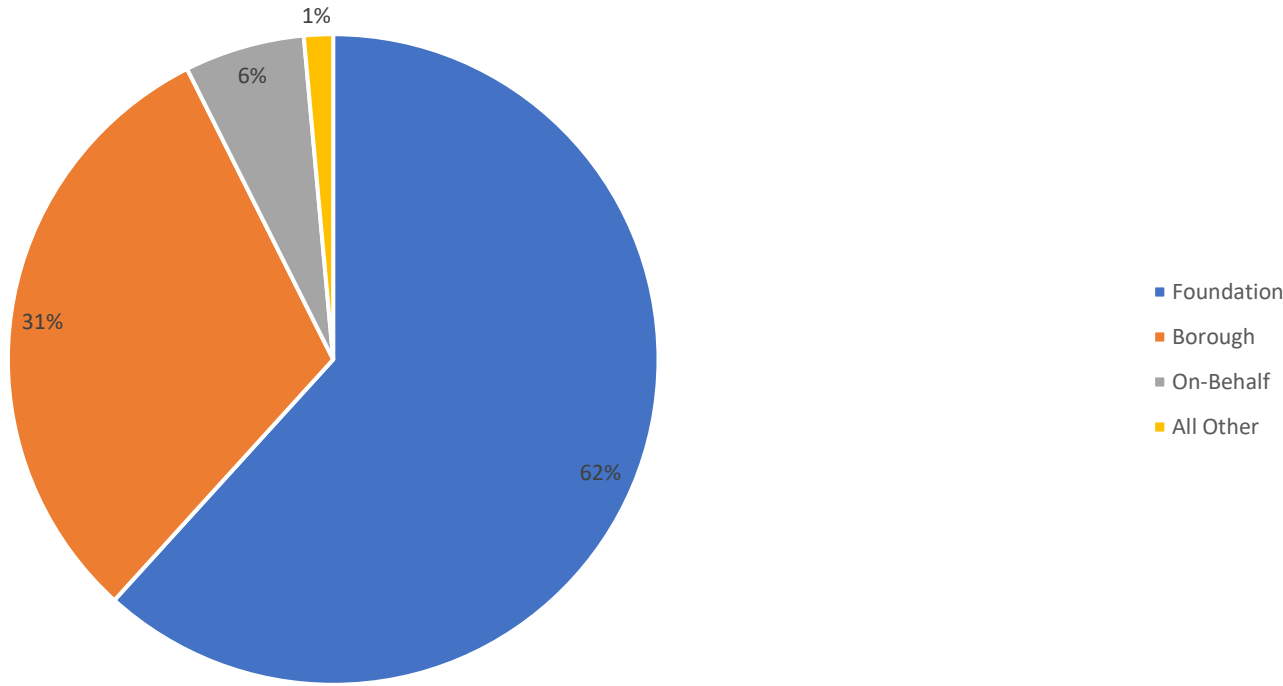
Prepared by  
David Means  
4/19/2023

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Proposed Budget	Increase or Decrease over FY 23	Per Cent	Notes
Borough Direct Appropriations	10,507,938	11,413,613	12,105,189	691,576	6.06%	
Borough In-kind Services Appropriations	273,090	303,130	273,000	-30,130	-9.94%	
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	24,697,733	-977,720	-3.80%	
Quality Schools	84,180	Included above	79,954			
Legislative Opportunity Grants		1,162,677	0	-1,162,677	-100.00%	
TRS Revenue On-behalf	2,962,643	2,049,224	2,181,300	132,076	6.45%	
PERS Revenue On-behalf	620,255	200,567	214,700	14,133	7.05%	
Other State Revenues	9,024	9,834	10,000	166	1.69%	
Medicaid Reimbursable	0	100,000	400,000	300,000	300.00%	
<b>Total Revenues</b>	<b>40,647,122</b>	<b>41,154,452</b>	<b>40,131,876</b>	<b>(1,022,576)</b>	<b>-2.48%</b>	

Ketchikan Gateway Borough School District  
Revenue  
FY 2024 Proposed Budget

Prepared by  
David Means  
4/19/2023

FY 24 Budget



Ketchikan Gateway Borough School District  
 Local Appropriations  
 FY 2024 Proposed Budget

Prepared by  
 David Means  
 4/19/2023

Description	FY 23 Original Budget	FY 24 Proposed Budget	Increase or Decrease over FY 23	Per Cent
Borough Cash Appropriation:				
Required Local Effort (based on 2.65 mills of assessed value as determined by the state assessor) (source: Department of Education & Early Development)	5,318,687	5,584,814	266,127	5.00%
Discretionary Contribution (Thank you, Assembly!)	6,094,926	6,983,375	888,449	14.58%
<b>Total Borough Cash Appropriation</b>	11,413,613	12,568,189	1,154,576	10.12%
In-Kind Appropriation:	303,130	273,000	(30,130)	-9.94%
<b>Total Appropriations</b>	\$ 11,716,743	\$ 12,841,189	\$ 1,124,446	9.60%

Ketchikan Gateway Borough School District  
 Teacher Staffing  
 FY 2024 Proposed Budget

Prepared by  
 David Means  
 4/19/2023

Description	HTE	FME	PHE	KCS	TSAS	SMS	KHS	RHS	FT	District	Total
<u>Regular Instruction</u>											
Classroom (K-12)	14	13	13	10	5	18	24	8	1		106
Native Ed	0.5	0.5									
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
<b>Total Regular Instruction</b>	<b>17.5</b>	<b>15.5</b>	<b>15</b>	<b>12.5</b>	<b>7.5</b>	<b>18</b>	<b>24</b>	<b>8</b>	<b>1</b>	<b>0</b>	<b>119</b>
CTE/Business							5				5
<u>Special Education</u>											
Preschool	1	1	1	1	1						5
Teachers	3	1	1	1	0	2	4	1	0		13
Specialists										5	5
<u>Other</u>											
Activities							1				1
Guidance	1	1	0	0	1	1	2	1			7
Librarian	1	1	1	0	0	1	1				5
<b>Totals paid from operating fund</b>	<b>23.5</b>	<b>19.5</b>	<b>18</b>	<b>14.5</b>	<b>9.5</b>	<b>22</b>	<b>37</b>	<b>10</b>	<b>1</b>	<b>5</b>	<b>160</b>
<u>Grant Funds</u>											
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)	0.5	0.5								1	2
Title VI-B (Sped)		1								1	2
619 (Sped-Preschool)	1										1
<b>Total Teachers</b>	<b>25</b>	<b>21</b>	<b>18</b>	<b>14.75</b>	<b>10.25</b>	<b>22</b>	<b>38</b>	<b>10</b>	<b>1</b>	<b>12</b>	<b>172</b>

Ketchikan Gateway Borough School District  
 Paraeducators  
 FY 2024 Proposed Budget

Prepared by  
 David Means  
 4/19/2023

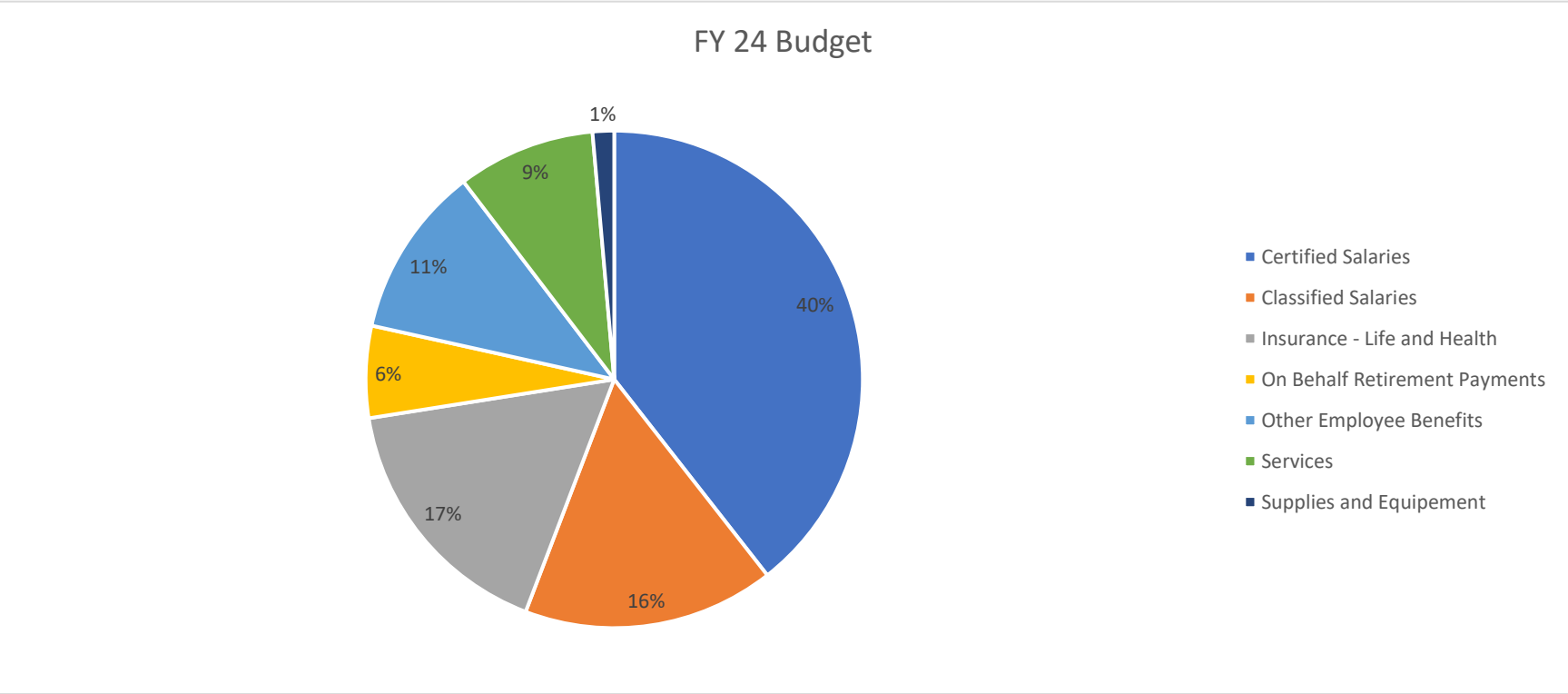
Description	HTE	FME	PHE	KCS	TSAS	SMS	KHS	RHS	Total
Instructional	0.00	0.00	0.00	5.00	5.00		0.00	0.00	10.00
Universal Preschool				1.00					1.00
ESL	1.00	0.00		0.50	0.50		1.00		3.00
Special Education									
Intensive	12.00	18.00	12.00	9.00	4.00	5.00	12.00	1.00	73.00
Gen Special Ed									0.00
Preschool									
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
<b>Totals paid from operating fund</b>	<b>19.00</b>	<b>21.00</b>	<b>15.00</b>	<b>18.50</b>	<b>12.50</b>	<b>6.00</b>	<b>15.00</b>	<b>1.00</b>	<b>108.00</b>
<b>From Grant Funds</b>									
Title 1	1.00				1.00				2.00
<b>Total Paraeducators</b>	<b>20.00</b>	<b>21.00</b>	<b>15.00</b>	<b>18.50</b>	<b>13.50</b>	<b>6.00</b>	<b>15.00</b>	<b>1.00</b>	<b>110.00</b>

Summary of Budget by Object  
FY 2024 Proposed Budget

Prepared by  
David Means  
4/19/2023

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Proposed Budget	Change over FY 23	Per Cent	FY 22 FTE	FY 23 FTE	FY 24 FTE
<b>Salaries</b>								
Certified Salaries	15,923,000	17,071,912	15,818,535	-1,253,377	-7.34%	188.02	195.95	176.95
Classified Salaries	6,811,034	7,356,893	6,565,041	-791,852	-10.76%	197.31	190.31	163.81
<i>Total Salaries</i>	<u>22,734,034</u>	<u>24,428,805</u>	<u>22,383,576</u>	<u>-2,045,229</u>	<u>-8.37%</u>	<u>385.33</u>	<u>386.26</u>	<u>340.76</u>
<b>Employee Benefits</b>								
Insurance - Life and Health	4,423,068	6,107,417	6,698,817	591,400	9.68%			
On Behalf Retirement Payments	3,582,898	2,249,589	2,396,000	146,411	6.51%			
Other Employee Benefits	4,361,643	4,884,117	4,475,022	-409,095	-8.38%			
<i>Total Employee Benefits</i>	<u>12,367,609</u>	<u>13,241,123</u>	<u>13,569,839</u>	<u>328,716</u>	<u>2.48%</u>			
<b>Services</b>	4,301,442	3,506,565	3,599,000	92,435	2.64%			
<b>Supplies and Equipment</b>	1,524,663	1,253,532	560,874	-692,658	-55.26%			
<i>Total Expenditures</i>	<u>40,927,748</u>	<u>42,430,025</u>	<u>40,113,289</u>	<u>-2,316,736</u>	<u>-5.46%</u>			





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

Prepared by  
 David Means  
 4/19/2023

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Proposed Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
<b>Salaries</b>						
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	13,137,622	169.18	173.95	155.95
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	474,100	4.00	4.00	5.00
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	280,200	4.00	4.50	3.00
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	265,800	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>22,383,576</u>	<u>385.33</u>	<u>386.26</u>	<u>340.76</u>

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

Prepared by  
 David Means  
 4/19/2023

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Proposed Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
<b>Employee Benefits</b>						
Insurance - Life & Health	4,423,068	6,107,417	6,698,817	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	737,973	0.00	0.00	0.00
Retirement Contribution - TRS	1,944,810	2,134,183	1,975,936	0.00	0.00	0.00
Retirement Contribution - PERS	1,381,117	1,579,959	1,389,163	0.00	0.00	0.00
TRS On-behalf Payments	2,962,644	2,049,223	2,181,300	0.00	0.00	0.00
PERS On-behalf Payments	620,254	200,366	214,700	0.00	0.00	0.00
Other Employee Benefits	49,285	50,000	47,750	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>13,569,839</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 Proposed Budget

Prepared by  
 David Means  
 4/19/2023

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Proposed Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
<b>Services</b>						
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	522,100	0.00	0.00	0.00
<i>Subtotal: Services</i>	<u>4,301,442</u>	<u>3,506,565</u>	<u>3,599,000</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 Proposed Budget

Prepared by  
 David Means  
 4/19/2023

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Proposed Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
<b>Supplies and Equipment</b>						
Supplies, Materials, & Media	1,287,751	1,045,332	790,600	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	-75,000	0.00	0.00	0.00
Equipment	32,808	0	0	0.00	0.00	0.00
Unallocated Budget	0	0	-441,426	0.00	0.00	0.00
<i>Subtotal: Supplies, Services, and Equipment</i>	<u>1,524,663</u>	<u>1,253,532</u>	<u>560,874</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Totals</b>	<u><u>40,927,748</u></u>	<u><u>42,430,025</u></u>	<u><u>40,113,289</u></u>	<u><u>385.33</u></u>	<u><u>386.26</u></u>	<u><u>340.76</u></u>

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

Prepared by  
 David Means  
 4/19/2023

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Proposed Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
<b>School Based Budgets</b>						
Houghtaling Elementary	5,394,409	5,648,021	4,568,400	68.00	68.50	48.50
Charter School Special Education Services	575,924	1,290,078	936,800	17.50	16.50	14.00
Fawn Mountain Elementary	3,849,653	4,058,276	4,203,950	47.00	50.00	45.50
Point Higgins Elementary	3,600,432	3,702,607	3,705,550	41.50	42.00	38.00
Ketchikan Charter School	2,157,028	2,447,515	2,613,032	23.50	25.70	26.70
Tongass School of Arts & Sciences	1,798,554	2,235,777	1,628,834	23.55	23.25	23.25
Schoenbar Middle School	3,229,512	3,616,259	3,824,800	35.00	36.00	34.00
Ketchikan High School	7,534,421	7,865,425	7,429,250	72.13	66.00	61.00
Revilla Alternative School	1,340,745	1,545,776	1,515,850	12.50	14.00	12.50
Fast Track Homeschool Program	354,340	335,304	294,670	2.00	2.00	1.50
<i>Subtotal: School based budgets</i>	<u>29,835,018</u>	<u>32,745,038</u>	<u>30,721,136</u>	<u>342.68</u>	<u>343.95</u>	<u>304.95</u>
<b>District Wide Budgets</b>						
Instructional Support	405,711	396,864	192,393	0.50	0.50	1.00
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	1,418,200	10.50	9.00	7.00
Information Technology	1,337,233	1,165,548	1,041,700	9.00	9.00	7.00
Maintenance Services	2,261,491	1,679,050	1,663,000	13.00	13.00	12.00
Administration and Support Services	992,500	1,327,264	1,338,900	8.81	9.81	8.81
Other District-Wide Budgets	4,700,933	3,549,236	3,716,600	0.00	0.00	0.00
<i>Subtotal District-Wide Budgets</i>	<u>11,092,730</u>	<u>9,684,987</u>	<u>9,392,153</u>	<u>42.65</u>	<u>42.31</u>	<u>35.81</u>
<b>Total Operating Fund Budget</b>	<u><u>40,927,748</u></u>	<u><u>42,430,025</u></u>	<u><u>40,113,289</u></u>	<u><u>385.33</u></u>	<u><u>386.26</u></u>	<u><u>340.76</u></u>

Ketchikan Gateway Borough School District  
Houghtaling  
FY 2024 Proposed Budget

Prepared by  
David Means  
4/19/2023

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

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Proposed Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
Principal(s)	109,772	216,747	114,500	1.00	2.00	1.00
Teachers: Regular Instruction	1,842,756	1,827,570	1,485,750	23.00	22.50	17.50
Teachers: Special Education	447,956	425,547	339,600	5.00	5.00	4.00
Teachers: Guidance, Librarian	147,500	152,306	169,800	2.00	2.00	2.00
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	38,400	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	970,000	0.00	0.00	0.00
Other Employee Benefits	683,195	690,595	517,800	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
<b>Totals</b>	<b>5,394,409</b>	<b>5,648,021</b>	<b>4,568,400</b>	<b>68.00</b>	<b>68.50</b>	<b>48.50</b>

Ketchikan Gateway Borough School District  
 Fawn Mountain  
 FY 2024 Proposed Budget

Prepared by  
 David Means  
 4/19/2023

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

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Proposed Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
Principal(s)	120,872	118,219	123,200	1.00	1.00	1.00
Teachers: Regular Instruction	1,282,824	1,336,670	1,315,950	15.50	17.00	15.50
Teachers: Special Education	309,024	226,384	169,800	2.50	2.50	2.00
Teachers: Guidance, Librarian	164,856	170,508	169,800	2.00	2.00	2.00
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	40,100	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	910,000	0.00	0.00	0.00
Other Employee Benefits	465,232	509,545	482,200	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
<b>Totals</b>	<b>3,849,653</b>	<b>4,058,276</b>	<b>4,203,950</b>	<b>47.00</b>	<b>50.00</b>	<b>45.50</b>



Ketchikan Gateway Borough School District  
Point Higgins  
FY 2024 Proposed Budget

Prepared by  
David Means  
4/19/2023

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

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Proposed Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
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	760,000	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
<b>Totals</b>	<b>3,600,432</b>	<b>3,702,607</b>	<b>3,705,550</b>	<b>41.50</b>	<b>42.00</b>	<b>38.00</b>

Ketchikan Gateway Borough School District  
Schoenbar  
FY 2024 Proposed Budget

Prepared by  
David Means  
4/19/2023

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

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Proposed Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
Principal(s)	119,088	232,952	247,400	2.00	2.00	2.00
Teachers: Regular Instruction	1,318,501	1,423,909	1,528,200	19.00	19.00	18.00
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	29,500	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	680,000	0.00	0.00	0.00
Other Employee Benefits	335,926	378,861	398,700	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
<b>Totals</b>	<b>3,229,512</b>	<b>3,616,259</b>	<b>3,824,800</b>	<b>35.00</b>	<b>36.00</b>	<b>34.00</b>

Ketchikan Gateway Borough School District  
Ketchikan High  
FY 2024 Proposed Budget

Prepared by  
David Means  
4/19/2023

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

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Proposed Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
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	1,220,000	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
<b>Totals</b>	<b>7,534,421</b>	<b>7,865,425</b>	<b>7,429,250</b>	<b>72.13</b>	<b>66.00</b>	<b>61.00</b>

Ketchikan Gateway Borough School District  
 Revilla  
 FY 2024 Proposed Budget

Prepared by  
 David Means  
 4/19/2023

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

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Proposed Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
Principal(s)	120,047	120,316	125,300	1.00	1.00	1.00
Teachers: Regular Instruction	529,304	686,240	679,200	6.50	8.00	8.00
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	12,000	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	250,000	0.00	0.00	0.00
Other Employee Benefits	144,629	172,605	153,450	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
<b>Totals</b>	<b>1,340,745</b>	<b>1,545,776</b>	<b>1,515,850</b>	<b>12.50</b>	<b>14.00</b>	<b>12.50</b>

Ketchikan Gateway Borough School District  
Fast Track  
FY 2024 Proposed Budget

Prepared by  
David Means  
4/19/2023

School: Fast Track  
Principal: Kurt Lindemann  
Projected Enrollment: 65.00

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Proposed Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
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	30,000	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
<b>Totals</b>	<b>354,340</b>	<b>335,304</b>	<b>294,670</b>	<b>2.00</b>	<b>2.00</b>	<b>1.50</b>

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

Prepared by  
 David Means  
 4/19/2023

**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>1,955.00</u>
TSAS FY 24 Projected Enrollment	120.00
KCS FY 24 Projected Enrollment	<u>190.00</u>
<i>Total Projected FY 14 Enrollment</i>	<u><u>310.00</u></u>

<i>Percent of Projected FY 24 Enrollment</i>	<u><u>15.86%</u></u>
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<b>Valley Park Allocated Maintenance Costs based on Projected Enrollment</b>	<u><u>\$ 373,669</u></u>
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Per square foot	<u><u>10.83</u></u>
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**Maintenance Cost Allocated to:**

TSAS	\$ 203,520
KCS	<u>170,149</u>
<i>Total Allocated Maintenance Costs</i>	<u><u>\$ 373,669</u></u>

Ketchikan Gateway Borough School District  
Charter Schools  
FY 2024 Proposed Budget

Prepared by  
David Means  
4/19/2023

<b>Average Daily Membership (ADM)</b>		<b>District-Wide</b>	<b>KCS</b>	<b>TSAS</b>
Average Daily Membership (ADM)		2,020.00	190.00	120.00
Less Fast Track		65.00		
ADM in non-correspondence schools		<u>1,955.00</u>	<u>190.00</u>	<u>120.00</u>
Percentage of Students in non-correspondence schools			<u>9.72%</u>	<u>6.14%</u>
	<u>Factors</u>			
Adjusted ADM based on school size factors		2,434.72	261.30	174.00
District Cost Factor	1.170	2,848.62	305.72	203.58
Voc Ed, Special Ed, and ESL	1.200	3,418.34	366.86	244.30
Career Technology	1.015	3,469.62	372.36	247.96
Intensive Needs adjustment	13.00	1,469.00	0.00	0.00
Fast Track	0.90	58.50	0.00	0.00
Adjusted ADM (=career technology, intensive needs and Fast Track)		<u>4,997.12</u>	<u>372.36</u>	<u>247.96</u>
<b>Revenue</b>				
Basic Need	6,060	30,282,547	2,256,502	1,502,638
Less Required Local Effort		5,584,814	542,770	342,802
State Foundation Funding		<u>24,697,733</u>	<u>1,713,732</u>	<u>1,159,836</u>
Quality Schools' Funding	16	79,954	5,958	3,967
Other state funding paid to District		10,000	972	614
<i>Total State Funding</i>		<u>24,787,687</u>	<u>1,720,662</u>	<u>1,164,417</u>
<u>Local Funding</u>				
Direct Appropriation		12,105,189	1,176,463	743,030
In-Kind Services		273,000		
<u>Other Funding</u>				
Medicaid		400,000	38,875	24,552
E-Rate		110,000	10,691	6,752
<b>Total Available Funding</b>		<u>\$ 37,402,876</u>	<u>\$ 2,946,691</u>	<u>\$ 1,938,751</u>

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

Ketchikan Gateway Borough School District  
Charter Schools  
FY 2024 Proposed Budget

Prepared by  
David Means  
4/19/2023

		<b>District-Wide</b>	<b>KCS</b>	<b>TSAS</b>
<b>Total Available Funding</b>			\$ 2,946,691	\$ 1,938,751
<b>Expenses Paid from non-charter school funds</b>				
Building Rent and Maintenance of Building			(170,149)	(203,520)
<u>Direct Expenses Allocated to Charter Schools:</u>	Account			
Curriculum Materials	101.440-457	2,000	(60)	(58)
ESL		-	-	-
Vocational Education	190.160	-	-	-
Special Education Services	All 200-232	8,125,200	(789,661)	(498,734)
Less Intensive Funding		(8,902,140)	865,170	546,423
Summer School	190.105	-	-	-
Long Term Sub	193.100	80,000	(7,775)	(4,910)
Testing	193.340	21,000	(2,041)	(1,289)
Wellness Program	190.302	4,300	(418)	(264)
Support Services (IT)	190.350, 360, 560	1,061,700	(103,183)	(65,168)
RTI	190.101	31,200	(3,032)	(1,915)
Kanayama	190.351	15,000	(1,458)	(921)
Library	190.352	21,400	(2,080)	(1,314)
Curriculum Development	190.381-382	11,360	(1,104)	(697)
<i>Total Direct Expenses Allocated to Charter School</i>			(45,642)	(28,847)
<u>Indirect District Expenses to Allocate:</u>				
District Administration (Board and Superintendent)	190.510-511	587,700	(57,117)	(36,074)
Business Office	190.550	795,200	(77,283)	(48,810)
Staff Services	190.553	31,000	(3,013)	(1,903)
Less Indirect Cost Recovery	190.557	(75,000)	7,289	4,604
<i>Total Indirect Expenses to Allocate</i>			(130,124)	(82,183)
Maximum Indirect Expenses to Allocate (i.e., not to exceed 4% of total available funding)			(117,868)	(77,550)
<i>Indirect Expenses Allocated (Lesser of District Expenses or 4% of Available Funding)</i>			(117,868)	(77,550)
<i>Total Rent, District and Other Expenses</i>			(333,659)	(309,917)
<b>FY 2024 Preliminary Allocation</b>			\$ 2,613,032	\$ 1,628,834



Ketchikan Gateway Borough School District  
Ketchikan Charter  
FY 2024 Budget

Prepared by  
David Means  
4/19/2023

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
			Proposed 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
<b>Totals</b>	<b>2,157,028</b>	<b>2,447,515</b>	<b>2,447,515</b>	<b>23.50</b>	<b>25.70</b>	<b>26.70</b>

Ketchikan Gateway Borough School District  
Tongass  
FY 2024 Budget

Prepared by  
David Means  
4/19/2023

School: Tongass School of Arts and Sciences  
Principal: Scott Huff  
Projected Enrollment: 120.00

Description	FY 22 Actual	FY 23 Original Budget	FY 24	FY 22 FTE	FY 23 FTE	FY 24 FTE
			Proposed 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
<b>Totals</b>	<b>1,798,554</b>	<b>2,235,777</b>	<b>2,235,777</b>	<b>23.55</b>	<b>23.25</b>	<b>23.25</b>

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

Prepared by  
 David Means  
 4/19/2023

Program

Special Education Services for the charter schools

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Proposed Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
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	84,900	2.00	2.00	1.00
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	280,000	0.00	0.00	0.00
Other Employee Benefits	97,527	151,094	137,200	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
<b>Totals</b>	<b>575,924</b>	<b>1,290,078</b>	<b>936,800</b>	<b>17.50</b>	<b>16.50</b>	<b>14.00</b>

Ketchikan Gateway Borough School District  
 District Instr Support  
 FY 2024 Proposed Budget

Prepared by  
 David Means  
 4/19/2023

Area: District Wide Instructional Support

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Proposed Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
<b>Regular Instruction:</b>						
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
<b>Summer School:</b>						
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
<b>Support Services - Students:</b>						
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
<b>Attendance and Social Work</b>						
Social Worker	0	0	0	0.00	0.00	0.00
Insurance - Life & Health	0	0	0	0.00	0.00	0.00
Other Employee Benefits	0	0	0	0.00	0.00	0.00
<b>Health Services:</b>						
District Nurse	19,620	47,995	83,800	0.50	0.50	1.00
Insurance - Life & Health	3,096	7,067	20,000	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	192,393	0.50	0.50	1.00

Ketchikan Gateway Borough School District  
 District Curriculum  
 FY 2024 Proposed Budget

Prepared by  
 David Means  
 4/19/2023

Area: District Instructional Support Services

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Proposed Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
<b>Student Assessment Services:</b>						
Supplies and Services	60	0	0	0.00	0.00	0.00
<b>Support Services - Instruction:</b>						
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
<b>Curriculum Development Services</b>						
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
<b>Totals</b>	<b>174,865</b>	<b>182,935</b>	<b>21,360</b>	<b>0.84</b>	<b>1.00</b>	<b>0.00</b>

Ketchikan Gateway Borough School District  
 District Sped Support  
 FY 2024 Proposed Budget

Prepared by  
 David Means  
 4/19/2023

Area: Special Education

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Proposed Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
<b>Special Education General</b>						
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
<b>Intensive Services</b>						
Tuition and Stipends	88,136	75,000	75,000	0.00	0.00	0.00
<b>Extended School Year</b>						
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
<b>Special Education Support Services</b>						
Certified Specialists	215,144	366,413	474,100	4.00	4.00	5.00
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	100,000	0.00	0.00	0.00
Other Employee Benefits	54,469	94,706	93,500	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 Proposed Budget

Prepared by  
 David Means  
 4/19/2023

Area: Special Education

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Proposed Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
<b>Special Education Administration</b>						
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	40,000	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
<b>District Administration Support Services</b>						
Supplies and Services	3,000	3,000	3,000	0.00	0.00	0.00
<b>Medicare Services</b>						
Supplies and Services	7,182	15,000	15,000	0.00	0.00	0.00
Totals	1,219,997	1,384,090	1,418,200	10.50	9.00	7.00

Ketchikan Gateway Borough School District  
 District Info Technology  
 FY 2024 Proposed Budget

Prepared by  
 David Means  
 4/19/2023

Area: District Information Technology

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Proposed Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
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	140,000	0.00	0.00	0.00
Other Employee Benefits	205,802	214,197	183,000	0.00	0.00	0.00
Supplies and Services	305,821	124,800	124,800	0.00	0.00	0.00
Equipment	15,775	0	0	0.00	0.00	0.00
<b>Totals</b>	<b>1,337,233</b>	<b>1,165,548</b>	<b>1,041,700</b>	<b>9.00</b>	<b>9.00</b>	<b>7.00</b>



Ketchikan Gateway Borough School District  
Maintenance  
FY 2024 Proposed Budget

Prepared by  
David Means  
4/19/2023

Area: District Maintenance

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Proposed Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
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	240,000	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
<b>Totals</b>	<b>2,261,491</b>	<b>1,679,050</b>	<b>1,663,000</b>	<b>13.00</b>	<b>13.00</b>	<b>12.00</b>

Ketchikan Gateway Borough School District  
 District Administration  
 FY 2024 Proposed Budget

Prepared by  
 David Means  
 4/19/2023

Area: District Administration and Support Services

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Proposed Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
<b>District Administration</b>						
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	60,000	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
<b>District Administration Support Services</b>						
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	116,200	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
<b>Staff Services</b>						
Supplies and Services	39,537	31,540	31,000	0.00	0.00	0.00
<b>Indirect Cost Pool</b>						
Recovery of Indirect Costs	(227,427)	(75,000)	(75,000)	0.00	0.00	0.00
<b>Totals</b>	<b>992,500</b>	<b>1,327,264</b>	<b>1,338,900</b>	<b>8.81</b>	<b>9.81</b>	<b>8.81</b>

Ketchikan Gateway Borough School District  
District Other  
FY 2024 Proposed Budget

Prepared by  
David Means  
4/19/2023

Area: Other District Expenditures

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Proposed Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
<b>Long-term Substitute Teachers</b>						
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
<b>Summary Other Employee Costs</b>	208,171	243,200	243,200	0.00	0.00	0.00
<b>Regular Instruction Rentals and Leases</b>	48,685	50,000	50,000	0.00	0.00	0.00
<b>Quality Schools' Supplies and Services</b>	74,942	54,332	70,100	0.00	0.00	0.00
<b>Utilities &amp; Telecommunications</b>						
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
<b>Testing Services Supplies and Services</b>	0	21,000	21,000	0.00	0.00	0.00
<b>Instructional Support Supplies and Services</b>	1,374	0	0	0.00	0.00	0.00
<b>Kanayama</b>	15,000	15,000	15,000	0.00	0.00	0.00
<b>Library Services Supplies and Services</b>	20,641	21,400	21,400	0.00	0.00	0.00
<b>IT Support Supplies and Services</b>	51,738	20,000	20,000	0.00	0.00	0.00
<b>School Administration Supplies and Services</b>	6,617	7,000	7,000	0.00	0.00	0.00
<b>District Admin Support Auditing</b>	40,020	38,000	38,000	0.00	0.00	0.00
<b>Insurance and Bond Premiums</b>	288,462	279,083	249,100	0.00	0.00	0.00
<b>Utilities</b>	48,638	43,215	45,200	0.00	0.00	0.00
<b>Insurance and Bond Premiums paid by Borough</b>	0	245,917	273,000	0.00	0.00	0.00
<b>On-behalf Payments paid by State</b>	3,582,898	2,249,589	2,396,000	0.00	0.00	0.00
<b>Totals</b>	<b>4,700,933</b>	<b>3,549,236</b>	<b>3,716,600</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

Prepared by  
David Means  
4/19/2023

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Proposed Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
Regular Instruction	17,073,778	16,456,713	16,046,882	129.18	132.45	119.95
Curriculum Materials	293,497	264,000	22,000	0.00	0.00	0.00
Regular Instruction Classified	647,196	1,296,522	847,490	22.00	20.00	10.00
Quality Schools	85,012	54,332	70,100	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	154,732	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	603,800	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	1,932,200	15.00	16.50	13.00
SPED Intensive Services	2,915,623	4,103,353	4,475,800	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	357,200	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	1,040,500	5.50	5.00	5.00
SPED Administration	147,669	154,268	206,700	1.00	1.00	1.00
SPED Administration Classified	52,419	86,417	95,200	1.00	1.00	1.00
Support Services - Students	179,621	116,315	157,900	0.00	0.00	0.00
Support Services Classified	271,647	469,209	640,857	5.00	9.00	12.00
Attendance and Social Work	0	0	0	0.00	0.00	0.00
Guidance Services	821,202	955,198	930,137	8.00	9.00	8.00
Guidance Services Classified	53,738	55,690	53,200	1.00	1.00	1.00
Health Services	72,336	74,593	403,900	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 Proposed Budget

Prepared by  
David Means  
4/19/2023

Description	FY 22 Actual	FY 23 Original Budget	FY 24 Proposed Budget	FY 22 FTE	FY 23 FTE	FY 24 FTE
Support Services - Instruction	211,295	140,086	122,700	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	637,900	5.00	5.00	5.00
Library Services Classified	60,255	136,784	125,730	2.00	3.00	3.00
Instructional-related Technology	1,509,461	1,344,448	1,220,600	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	2,056,688	11.00	13.00	12.00
School Administration Support Services	917,195	876,952	882,219	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	121,000	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	443,700	1.00	3.00	3.00
District Administration Support Services	866,806	887,996	907,600	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	-75,000	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	1,513,061	17.00	17.00	17.00
Operations & Maintenance Restricted	3,541,153	3,341,264	3,363,300	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	623,479	0.00	0.00	0.00
Student Activities Coordination	0	140,965	117,950	1.00	1.00	1.00
Construction	85	0	0	0.00	0.00	0.00
Unallocated	0	0	-441,426	0.00	0.00	0.00
<b>Totals</b>	<b>40,927,748</b>	<b>42,430,025</b>	<b>40,113,289</b>	<b>385.33</b>	<b>386.26</b>	<b>340.76</b>

Ketchikan Gateway Borough School District  
 Summary of Special Revenue Fund Budgets  
 FY 2024

Prepared by  
 David Means  
 4/19/2023

Fund Name	Expenditures						Expected Ending Fund Balance	
	Beginning Fund Balance	Revenues	Salaries	Benefits	Services and Supplies	Indirect Cost Reimbursement		Total
<b>TOTALS</b>	911,825	5,417,000	1,845,200	896,600	3,313,500	72,800	6,128,100	200,725
<b>By Fund:</b>								
Pupil Transportation Fund	197,825	1,569,900	17,700	8,400	2,003,900	0	2,030,000	-262,275
Food Service Fund	645,000	861,000	265,600	236,800	609,600	0	1,112,000	394,000
Fresh Fruits & Vegetables Program	0	71,800	0	0	70,000	1,800	71,800	0
Ketchikan Construction Academy	0	51,300	0	0	50,000	1,300	51,300	0
Rural and Low Income Schools Grant	0	41,000	0	0	40,000	1,000	41,000	0
Title II-A Teacher/Principal Training & I	0	124,300	84,400	31,800	5,000	3,100	124,300	0
Ed Rising-UAF	0	5,100	0	0	5,000	100	5,100	0
Thru the Cultural Lens	0	0	0	0	0	0	0	0
Title I Grant	0	764,100	498,500	241,700	5,000	18,900	764,100	0
Voices on the Land - SHI	0	0	0	0	0	0	0	0
Alternative Schools Grant	0	25,600	0	0	25,000	600	25,600	0
Title VI-B Grant	0	273,800	190,400	66,600	10,000	6,800	273,800	0
Preschool Disabled Grant	0	137,900	96,000	33,500	5,000	3,400	137,900	0
Title IV-A Grant	0	124,300	84,400	31,800	5,000	3,100	124,300	0
Carl Perkins Basic Grant	0	71,800	0	0	70,000	1,800	71,800	0
School Improvement Grant	0	46,100	16,000	5,000	24,000	1,100	46,100	0
COVID Discretionary Grant	0	0	0	0	0	0	0	0
Trauma Informed (SAMSHA)	0	952,200	375,200	173,400	380,000	23,600	952,200	0
Title VI-Indian Education Act Grant	0	251,800	176,000	64,600	5,000	6,200	251,800	0
Public Use of Facilities Fund	69,000	45,000	41,000	3,000	1,000	0	45,000	69,000

Ketchikan Gateway Borough School District  
Pupil Transportation Fund  
FY 2024 Budget

Prepared by  
David Means  
4/19/2023

	FY 2023 Revised Budget	FY 2024 Proposed Budget	Increases (Decreases)	Per Cent
<b>Revenue</b>				
State Transportation	\$ 1,577,277	\$ 1,569,900	\$ (7,377)	-0.47%
<b>Expenditures</b>				
Business Manager (15%)	21,500	17,700	(3,800)	-17.67%
Employee Benefits	7,900	8,400	500	6.33%
Student Travel	10,000	10,000	-	0.00%
Student Travel - Field Trips	40,000	40,000	-	0.00%
Student Travel - Bus Operations	833,100	866,400	33,300	4.00%
Other Purchases Services - Bus Operations	949,500	987,500	38,000	4.00%
Supplies - Bus Operations	100,000	100,000	-	0.00%
<i>Total Expenditures</i>	<u>1,962,000</u>	<u>2,030,000</u>	<u>68,000</u>	<u>3.47%</u>
<i>Revenue over Expenditures</i>	(384,723)	(460,100)	(75,377)	
Fund Balance, Beginning of Year	<u>582,548</u>	<u>197,825</u>	<u>(384,723)</u>	
<b>Fund Balance, End of Year</b>	<u><u>\$ 197,825</u></u>	<u><u>\$ (262,275)</u></u>	<u><u>\$ (460,100)</u></u>	

Ketchikan Gateway Borough School District  
 Food Service Fund  
 FY 2024 Budget

Prepared by  
 David Means  
 4/19/2023

<b>Description</b>	FY 2023 Revised Budget	FY 2024 Proposed Budget	Increases (Decreases)	Per Cent
<b>Revenues</b>				
Local Revenues				
Food Service Sales	\$ 180,000	\$ 180,000	\$ -	
Federal Revenues				
Lunch Reimbursements	387,000	387,000	-	
Breakfast Reimbursements	105,000	105,000	-	
Summer Program Reimbursements	40,000	40,000	-	
Snack Reimbursements	1,000	1,000	-	
USDA Commodities	60,000	60,000	-	
Food Supply Chain	88,000	88,000	-	
<i>Subtotal</i>	<u>681,000</u>	<u>681,000</u>	-	
<i>Total Revenues</i>	<u>861,000</u>	<u>861,000</u>	-	



Ketchikan Gateway Borough School District  
Food Service Fund  
FY 2024 Budget

Prepared by  
David Means  
4/19/2023

Description	FY 2023 Revised Budget	FY 2024 Proposed Budget	Increases (Decreases)	Per Cent
<b>Expenditures</b>				
Salaries and Wages	262,100	265,600	3,500	1.34%
Employee Benefits	130,800	236,800	106,000	81.04%
Professional & Technical Services	4,000	4,000	-	
Staff Travel	1,500	1,500	-	
Mileage Reimbursement	400	400	-	
Utilities	500	500	-	
Other Purchased Services	3,000	3,000	-	
Supplies	14,000	14,000	-	
Food - Lunches	360,000	360,000	-	
Food - Breakfasts	90,000	90,000	-	
Food - Summer School	5,000	5,000	-	
Food - Snack Program	5,000	5,000	-	
Milk	90,000	90,000	-	
Other Supplies	36,000	36,000	-	
Other Expenses	200	200	-	
<b>Total Expenditures</b>	<u>1,002,500</u>	<u>1,112,000</u>	<u>109,500</u>	<u>10.92%</u>
<i>Revenues over Expenditures</i>	(141,500)	(251,000)	(109,500)	
Fund Balance, Beginning of Year	786,500	645,000	(141,500)	
<b>Fund Balance, End of Year</b>	<u>\$ 645,000</u>	<u>\$ 394,000</u>	<u>\$ (251,000)</u>	

Ketchikan Gateway Borough School District  
 Life and Health Insurance Recap  
 FY 2024 Budget

Prepared by  
 David Means  
 4/19/2023

<b>Life and Health Insurance Funding Source Recap</b>	<u>FTE</u>	<u>Funding Source</u>
Amount Budgeted: Operating Fund	340.76	6,698,800
Plus adjustment to the two charter schools who are reporting their FY 23 budget		76,400
Amount Budgeted: Special Revenue Funds	<u>25.19</u>	<u>503,800</u>
<i>Total Amount Budgeted</i>	<u><u>365.95</u></u>	<u><u>7,279,000</u></u>
 Estimated Employee Contributions		 808,800
 <i>Projected Payments into Life and Health Insurance Fund</i>		 <u><u>8,087,800</u></u>
 Projected Cost of Health Insurance per Covered Employee		
Monthly (From USI, January projection)	<u>2,528.00</u>	
Annual	<u><u>30,336.00</u></u>	
 <b>Projected Costs</b>	 Estimated Covered	 <u>Annual Cost</u>
Life Insurance	<u>Lives</u> 366	48,800
Health Insurance	265	8,039,000
Wellness Plan		<u>15,000</u>
<i>Projected Expected Cost for FY 2024</i>		<u><u>8,102,800</u></u>

Note: I have not adjusted budgeted insurance costs for the two charter schools yet.