



Ketchikan Gateway Borough School District

Board of Education Meeting

February 26, 2025

KGBSD FY2024-2025 Budget Revisions

Relationships – Engagement – Student Centered

KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT BOARD OF EDUCATION
AGENDA STATEMENT

MEETING OF November 13, 2024

ITEM TITLE:

Item 10a New Business:

Motion to approve revisions to the FY2024-2025 Operating Fund Budget and Special Revenue Funds Budgets

REVIEWED BY:

Superintendent
 Finance

SUBMITTED BY: Daniel Schuler, Business Manager 907 247 2116

APPROVED FOR SUBMITTAL: Michael Robbins, Superintendent

SUMMARY STATEMENT:

The Board of Education is being asked to approve a revision to the approved FY2024-2025 operating fund budget to account for an increase in Alaska State Entitlement per the OASIS count and additional Ketchikan Gateway Borough discretionary local contribution revenue stream and associated increases in operating fund expenditure line items due to Special Revenue Funds revenues coming in under the original budget amounts.

ISSUE: Adoption of a budget recommendation reflecting revenue and expenditure changes is required per Board Policy 3100 Administrative Regulation. Per BP 3100: "The district budget shall be prepared annually with the best possible estimates of revenues and expenditures. The Superintendent or designee shall determine the manner in which the budget shall be prepared and shall schedule the budget adoption process in accordance with legal time requirements." Changes in revenue require changes in budgeted expenditures to create a balanced budget.

BACKGROUND:

The OASIS student count produced additional state revenues due to special education intensive figures coming in higher than budget and offset the decrease in overall student enrollment. Additionally, the \$680 outside the BSA funding increased the maximum local contribution ceiling.

Fiscal Year 2024-2025 Revenue Budget Adjustments:

Adjust State Entitlement from the Foundation Formula from \$24,329,736 to \$24,619,265, an increase of \$289,529.

Adjust the Borough combine required and discretionary local contribution from \$11,264,314 to \$11,978,109, an increase of \$713,795.

Total Operating Fund Revenue Budget Adjustment: \$1,003,324

Fiscal Year 2024-2025 Expenditure Budget Adjustments:

By Program

Increase Regular Instruction \$277,324

Increase Special Education \$461,000

By Expenditure Type

Increase Salaries \$411,000

Increase Benefits \$242,000

Increase Purchased Services \$85,324

Total Operating Fund Expenditure Budget Adjustments: \$738,324

District Administration believes that the numbers shown represent the best estimations of Fiscal Year 2024-2025 revenues and expenditures in the Operating Fund given the information available at this time. Note that the difference between revenues and expenditures provides additional cap space that can be used as a reduction the self-insurance fund note receivable.

Special Revenue Funds	Revenue	Expenditure	Net Change
	Increase (Decrease)	Increase (Decrease)	
AK Literacy	\$121,403	\$121,403	\$0
Safety & Wellbeing	\$13,000	\$13,000	\$0
Student Transportation	(\$159,321)	\$(297,247)	\$137,926
Fresh Fruits & Veggies	(\$6,049)	(\$6,049)	\$0
MTSS	(12,000)	(\$12,000)	\$0
Ketchikan Const Academy	(\$191)	(\$191)	\$0
Rural and Low Income	(\$1,338)	(1,338)	\$0
Title II-A	\$582	\$582	\$0
Ed Rising – UAF	\$4,334	\$4,334	\$0
Title I	(\$218,865)	(\$218,865)	\$0
Voices of the Land – SHI	\$7,234	\$7,234	\$0
Alternative Schools	(\$4,825)	(\$4,825)	\$0
Title VI-B	(\$349,373)	(\$349,373)	\$0
Preschool Disabled	\$2,014	\$2,014	\$0
Title IV-A	(\$26,407)	(\$26,407)	\$0
Carl Perkins	(\$4,017)	(\$4,017)	\$0
School Improvement	(\$27,991)	(\$27,991)	\$0
AKLN	\$17,088	\$17,088	\$0
Alaska State Library	\$2,000	\$2,000	\$0
AK Native – SHI	\$126,720	\$126,720	\$0
Trauma Informed	(\$127,253)	(\$127,253)	\$0
ARP Homeless	\$8,917	\$8,917	\$0
Title VI Indian Ed Act	(\$20,560)	(\$20,560)	\$0

RECOMMENDATION:

Approval of the revision to the Fiscal Year 2024-2025 Operating Fund Budget and Special Revenue Funds Budgets as proposed.

ATTACHMENTS:

- FY2024-2025 Budget Revisions PDF

FISCAL NOTE: Not applicable

RECOMMENDED ACTION: "I move that the Board of Education approve the FY2024-2025 operating fund budget revision with revenues adjusted by an increase of \$1,003,324 and expenditures adjusted by an increase of \$738,324 and special revenue funds revenues adjusted by a decrease of \$654,898 and a decrease in expenditures of \$792,825."

<u>Account Code</u>	<u>Description</u>	FY2024-2025 <u>Original</u> <u>Budget</u>	Proposed FY2024-2025 <u>Revision</u>	FY2024-2025 <u>Adjusted</u> <u>Budget</u>
<u>Operating Budget</u>				
<u>Revenues</u>				
100 0 901 11	Local Sources Direct Borough Approp	(11,264,314.00)	(713,795.00)	(11,978,109.00)
100 0 905 51	State Sources Foundation Program	(24,329,736.00)	(289,529.00)	(24,619,265.00)
	<u>Subtotals</u>	(35,594,050.00)	(1,003,324.00)	(36,597,374.00)

Expenditures

100 112 200 315	Special Education Teacher Salary	26,004.30	70,000.00	96,004.30
100 113 200 315	Special Education Teachers Salary	67,815.00	80,000.00	147,815.00
100 190 100 315	Regular Instruction Teachers Salary	0.00	192,000.00	192,000.00
100 192 230 315	Certified Teacher	0.00	69,000.00	69,000.00
100 112 201 361	Insurance - Life & Health	0.00	150,000.00	150,000.00
100 113 200 361	Insurance - Life & Health	0.00	30,000.00	30,000.00
100 114 201 361	Insurance - Life & Health	118,800.00	62,000.00	180,800.00
100 190 101 450	Mtrls Supplies, Mtrls &	0.00	85,324.00	85,324.00
	<u>Subtotals</u>	212,619.30	738,324.00	950,943.30

Special Revenue Funds

AK Literacy

140 0 910 150	Federal Sources - AKDOE	0.00	(121,403.00)	(121,403.00)
140 115 100 316	Certified Extra Duty	0.00	941.20	941.20
140 190 100 316	Certified Extra Duty	0.00	14,434.80	14,434.80
140 115 100 364	FICA Contribution	0.00	13.64	13.64
140 190 100 364	FICA Contribution	0.00	214.36	214.36
140 115 100 365	Retirement Contribution - TRS	0.00	118.22	118.22
140 190 100 365	Retirement Contribution - TRS	0.00	1,807.96	1,807.96
140 190 370 410	Professional & Technical Services	0.00	2,000.00	2,000.00
140 190 100 410	Conference Registration	0.00	9,907.00	9,907.00
140 190 100 420	Staff Travel	0.00	50,164.35	50,164.35
140 111 100 450	Supplies, Materials, & Media	0.00	1,364.80	1,364.80
140 113 100 450	Supplies, Materials, & Media	0.00	1,451.20	1,451.20
140 114 100 450	Supplies, Materials, & Media	0.00	1,652.40	1,652.40
140 190 100 450	Supplies, Materials, & Media	0.00	33,705.19	33,705.19
140 190 557 495	Indirect Costs	0.00	3,627.47	3,627.47
	<u>Subtotals</u>	0.00	121,402.59	121,402.59

Safety & Wellbeing Conference - DEED

203 0 910 150	Federal Sources - AKDOE	0.00	(13,000.00)	(13,000.00)
203 190 370 420	Staff Travel	0.00	12,611.57	12,611.57
203 190 557 495	Indirect Costs	0.00	388.43	388.43
	<u>Subtotals</u>	0.00	13,000.00	13,000.00

<u>Account Code</u>	<u>Description</u>	<u>FY2024-2025 Original Budget</u>	<u>Proposed FY2024-2025 Revision</u>	<u>FY2024-2025 Adjusted Budget</u>
Student Transportation				
205 0 905 65	State Sources Student Transport-Pub	(1,698,672.00)	159,321.00	(1,539,351.00)
205 190 760 426	Student Transportation Student Tran	825,000.00	(126,370.00)	698,630.00
205 190 760 440	Student Transportation Other Purcha	985,000.00	(150,877.00)	834,123.00
205 190 760 450	Student Trans Supplies, Materials &	100,000.00	(20,000.00)	80,000.00
	<u>Subtotals</u>	1,910,000.00	(297,247.00)	1,612,753.00
Fresh Fruits & Vegetables				
257 0 0 150	USE 257.000.910.150.000	(71,750.00)	6,049.00	(65,701.00)
				0.00
257 190 790 459	FFVP Food July-Sept	0.00	9,804.28	9,804.28
257 190 790 459	FFVP Food Oct-June Grant Award	70,000.00	(16,066.16)	53,933.84
257 190 550 495	Indirect Costs	0.00	301.97	301.97
257 190 557 495	Indirect Costs	1,750.00	(88.84)	1,661.16
	<u>Subtotals</u>	71,750.00	(6,048.75)	65,701.25
MTSS				
262 0 905 90	Other State Revenues	(12,300.00)	12,000.00	(300.00)
262 190 370 495	Staff Travel	12,300.00	(12,000.00)	300.00
Ketchikan Construction Academy				
266 0 0 90	USE 266.000.905.090.000	(32,391.00)	191.00	(32,200.00)
266 130 160 450	Supplies, Materials, & Media	28,000.00	(191.00)	27,809.00
Rural and Low Income Schools				
267 0 0 150	Federal Sources - AKDOE	(41,000.00)	1,338.00	(39,662.00)
267 190 100 480	Student Tuition	38,101.25	(1,338.00)	36,763.25
Title II-A				
270 0 0 150	USE 270.000.910.150.000	(172,503.00)	(582.00)	(173,085.00)
270 190 370 420	Staff Travel	12,568.00	582.00	13,150.00

<u>Account Code</u>	<u>Description</u>	<u>FY2024-2025 Original Budget</u>	<u>Proposed FY2024-2025 Revision</u>	<u>FY2024-2025 Adjusted Budget</u>
Ed Rising - UAF				
271 0 910 190	Federal Sources ED Rising -UAF	0.00	(4,334.00)	(4,334.00)
271 130 100 410	Professional & Technical Services	0.00	1,800.00	1,800.00
271 130 100 420	Staff Travel	0.00	2,533.44	2,533.44
	<u>Subtotal</u>	0.00	4,333.44	4,333.44
Title I				
274 0 910 150	Federal Sources - AKDOE	(964,331.00)	218,865.00	(745,466.00)
274 111 100 315	Certified Teacher	203,684.00	(106,227.00)	97,457.00
274 190 100 361	Insurance - Life & Health	59,666.40	(29,833.20)	29,833.20
274 111 100 361	Insurance - Life & Health	65,633.04	(32,816.52)	32,816.52
274 190 100 365	Retirement Contribution - TRS	105,116.46	(49,988.28)	55,128.18
		434,099.90	(218,865.00)	215,234.90
Voices of the Land - SHI				
275 0 910 190	Federal - Pass through Intermediate	(14,350.00)	(7,234.00)	(21,584.00)
275 190 370 599	Unallocated Budget	14,350.00	7,234.00	21,584.01
Alternative Schools				
277 0 905 90	Other State Revenues	(25,625.00)	4,825.00	(20,800.00)
277 139 100 450	Supplies, Materials & Media	18,361.00	(4,825.00)	13,536.00
Title VI-B				
278 0 910 150	Federal Sources Title VI-B -AKDOE	(1,065,718.00)	349,373.00	(716,345.00)
278 192 200 410	Professional & Technical Services	521,444.36	(349,373.00)	172,071.36
Preschool Disabled				
279 0 910 150	Federal Sources Section 619 - AKDOE	(42,538.00)	(2,014.00)	(44,552.00)
279 192 200 450	Supplies, Materials, & Media	5,310.39	2,014.00	7,324.39
Title IV-A				
281 0 910 150	Federal Sources Title IV-A - AKDOE	(132,562.00)	26,407.00	(106,155.00)
281 130 100 315	Certified Teacher	43,978.08	(26,407.00)	17,571.08

<u>Account Code</u>	<u>Description</u>	FY2024-2025 <u>Original Budget</u>	Proposed FY2024-2025 <u>Revision</u>	FY2024-2025 Adjusted <u>Budget</u>
Carl Perkins				
282 0 910 150	Federal Sources Carl Perkins	(75,030.00)	4,017.00	(71,013.00)
282 130 160 450	Vocational Ed Supplies, Materials &	75,030.00	(4,017.00)	71,013.00
School Improvement				
293 0 910 150	Federal Sources SIP - AKDOE	(77,943.00)	27,991.00	(49,952.00)
293 0 910 150	USE 293.000.910.150.000	0.00		
293 191 100 315	Certified Teacher	51,021.00	(27,991.00)	23,030.00
AKLN				
298 0 901 42	Tuition from Other Districts	0.00	(17,088.00)	(17,088.00)
298 191 100 316	Certified Extra Duty	0.00	14,994.00	14,994.00
298 191 100 364	FICA Contribution	0.00	210.97	210.97
298 191 100 365	Retirement Contribution - TRS	0.00	1,883.27	1,883.27
	<u>Subtotal</u>	0.00	17,088.24	17,088.24
Alaska State Library				
302 0 910 140	Other Direct Federal Revenue	0.00	(2,000.00)	(2,000.00)
302 114 352 420	Staff Travel	0.00	1,000.00	1,000.00
302 116 352 420	Staff Travel	0.00	1,000.00	1,000.00
	<u>Subtotal</u>	0.00	2,000.00	2,000.00
AK Native - SHI				
303 0 910 150	Revenue from Federal Sources - SOA	0.00	(126,720.00)	(126,720.00)
303 190 100 315	Certified Teacher	0.00	78,058.00	78,058.00
303 190 100 361	Insurance - Life & Health	0.00	26,027.78	26,027.78
303 190 100 364	FICA Contribution	0.00	1,110.11	1,110.11
303 190 100 365	Retirement Contribution - TRS	0.00	9,804.11	9,804.11
303 190 100 410	Knowledge Bearers	0.00	420.00	420.00
303 190 100 421	Staff Transportation	0.00	1,450.00	1,450.00
303 190 100 450	Supplies, Materials, & Media	0.00	1,587.00	1,587.00
303 190 100 451	Teaching Supplies	0.00	400.00	400.00
303 190 550 495	Indirect Costs	0.00	6,720.00	6,720.00
303 190 100 599	Unallocated Budget	0.00	1,143.00	1,143.00
	<u>Subtotal</u>	0.00	126,720.00	126,720.00
Trauma Informed (SAMSHA)				
307 0 910 100	Federal Sources - Direct	(1,092,116.00)	127,253.00	(964,863.00)
307 190 310 322	Classified Specialists	607,706.96	(127,253.00)	480,453.96

<u>Account Code</u>	<u>Description</u>	FY2024-2025 Original Budget	Proposed FY2024-2025 Revision	FY2024-2025 Adjusted Budget
ARP Homeless				
310 0 910 150	Federal Sources - AKDOE	0.00	(8,917.00)	(8,917.00)
310 190 300 380	Housing Allowance	0.00	1,259.00	1,259.00
310 190 300 410	EHCY TRAVEL CNFC	0.00	712.00	712.00
310 190 300 420	EHCY Staff Travel	0.00	1,228.25	1,228.25
310 190 300 450	Supplies, Materials, & Media	0.00	5,450.99	5,450.99
310 190 557 495	Indirect Costs EHCY	0.00	59.75	59.75
310 190 557 495	Indirect Costs	0.00	206.66	206.66
	<u>Subtotal</u>	0.00	8,916.65	8,916.65
Title VI - Indian Education Act				
355 0 910 100	Federal Sources - Direct	(264,287.00)	20,560.00	(243,727.00)
355 113 204 315	Certified Teacher	49,554.50	(20,560.00)	28,994.50