

KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT
BOARD OF EDUCATION
AGENDA STATEMENT

No. 9 a

MEETING OF December 11, 2019

Reviewed By

Item Title:

NEW BUSINESS

Motion to approve a revision to the Fiscal Year 2020
Operating Fund Budget

☒ Superintendent
☐ Committee
☐ Department
☒ Finance

SUBMITTED BY Katie Jo Parrott, Business Manager

Contact Person/Telephone

APPROVED FOR SUBMITTAL

Katie Parrott

907-247-2116

Name

Phone

SUMMARY STATEMENT:

The FY20 Budget revision is based on the District Adjusted Average Daily Membership of 2155.84 regular students, 102 intensive students and 48.96 correspondence students. The revenue generated by the student count gives the district an additional \$610,197 after our July budget submission. It is important to note that these student count numbers represent a preliminary reconciliation, but are not certified by the State and are subject to change. Additionally, the district has realized additional revenues and identified additional needs since the budget was approved, such as additional technology expenses. The increase in revenue and expenditures requires the corresponding increase in expenditure authority.

ISSUE:

Adoption of a budget recommendation reflecting revenue and expenditure changes is required per Board Policy 3000(a). Additional revenue requires additional expenditure authority from the Borough Assembly.

BACKGROUND:

Per BP 3100: "The district budget shall be prepared annually from 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."

RECOMMENDATION:

Approval of the revision to the Fiscal Year 2020 Operating Fund Budget.

FISCAL NOTE

☐ N/A EXPENDITURE
REQUIRED \$46,196,104

AMOUNT
AVAILABLE \$46,196,104

EXHIBITS ATTACHED

- FY20 Budget Revision Memo
- FY20 Expenditure Authority Request Analysis
- FY20 Updated Revenue Comparison

RECOMMENDED ACTION:

"I move that the Board of Education approve a budget revision totaling \$798,753 for the Fiscal Year 2020 Budget and request expenditure authority of \$46,196,104."

Ketchikan Gateway Borough School District

333 Schoenbar Rd. • Ketchikan, Alaska 99901

Ph. (907) 247-2109 Fax: (907) 247-3820

Elizabeth Lougee, Interim Superintendent • Katie Jo Parrott, Business Manager

Catherine Alilin, Human Resources • Terri Crofcheck, Special Services • Alonso Escalante, Curriculum



Memo

To: Beth Lougee, Superintendent
From: Katie Jo Parrott, Business Manager
CC: Kerry Watson, Board Clerk
Date: December 6, 2019
RE: FY20 Budget Revision

The attached FY20 Budget Revision is submitted for your review. Below is an explanation of the major aspects of the adjustments to revenue and expenditures, along with a recommendation for corresponding additions to the approved budget and transfers to match funds with expenditures.

Adjusted Revenue

The State of Alaska's preliminary reconciled student count has resulted in an increase in funding of \$610,197. (It should be noted that the reconciled student count is preliminary, and is subject to change prior to the final reconciliation in March. Additionally, in order to retain funding for intensive students, claims for these students must be approved.) Additionally, E-rate revenues were adjusted to match actual funding levels for FY20, our portion of the new PFD raffle program was added, and other miscellaneous revenues were adjusted to reflect better estimates based on FY19 actuals. The total increase in revenue is \$798,753.

Additionally, KGBSD has been awarded increases in grant funds across several of our grants, totaling \$119,835 in new designated revenue. These funds are restricted and can only be expended on approved, allowable grant-related expenditures to achieve specified program goals. However, these funds factor into our request for an increase in expenditure authority in the total amount of \$46,196,104.

Adjusted Expenditures

The below items reflect requests in addition to what is currently in the approved budget, along with the reallocation of funds within our current approved budget:

Budget Transfers/Additions	AMOUNT	FROM	TO	NOTES
PHE Counselor to Admin Salary	\$ 93,510.00	1-114-320-312	1-114-400-311	1 year - Counselor on LWOP
Houghtaling Kindergarten Teacher	\$ 80,000.00	1-190-100-312	1-111-100-312	
Increase in General Liability Insurance	\$ 70,000.00	N/A	1-193-601-445	
Addition: INT Tuition & Stipends	\$ 50,000.00	N/A	1-192-201-480	
Addition: Hosting Servers Replace/Install	\$ 75,000.00	N/A	1-190-350-510	Add hosting server & disaster recovery server
Addition: Replace/rotate teacher machines	\$ 27,500.00	N/A	1-190-350-457	Refurbishment & purchase of new machines
Increase in Erate expenditures	\$ 91,138.00	N/A	1-190-350-510	Commitment to Erate Funding Projects at 30%
Additional Health Insurance Contribution	\$ 485,115.00	N/A	1-190-100-375	To be made at the end of the year
TOTAL	\$ 798,753.00			

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Total operating fund budget with revisions and in-budget transfers is \$41,210,084, an increase of \$798,753 over the existing FY20 budget. It should be noted that the majority of additions to FY20 budgeted items are one-time costs.

This budget requires no additional funding request to the Borough, just an increase in our expenditure authority to be able to utilize the additional funds we will receive.

A note regarding supplemental one-time funding:

We have been cautioned about relying on the district's portion of the one-time supplemental \$30 million funds from the legislature. For this reason, we are recommending holding off on the expenditure of some of these funds until the end of the year when the district knows whether or not these funds will materialize. With this approved budget, the district administration will still proceed with caution to ensure the district wisely protects existing fund balance and does not obligate to expenditures that these one-time funds would cover.

FY20 REVENUE COMPARISON

FY20 REVENUE COMPARISON		UPDATED OCTOBER			Difference
Type		FY19 Actuals	FY20 Budget	FY20 Revised	
STATE REVENUE*		26,502,115	25,314,603	25,924,800	610,197
	<i>TRS On-Behalf</i>	2,521,905	2,723,729	2,723,729	-
	<i>PERS On-Behalf</i>	412,171	424,878	424,878	-
One-time supplemental aid		401,779	674,024	674,024	-
PFD Raffle		-	-	20,000	20,000
	TOTAL	29,837,970	29,137,234	29,767,431	630,197
Borough Revenue					
Local Required Contribution		4,689,240	4,835,185	4,835,185	-
Discretionary Contribution		4,758,157	5,746,014	5,746,014	-
In-kind Contribution		116,736	120,000	120,000	-
	TOTAL	9,564,133	10,701,199	10,701,199	-
Federal Revenue					
	Medicaid	102,417	150,000	150,000	-
	TOTAL	102,417	150,000	150,000	-
Other Revenues					
	Court checks, BMO rebate	29,459	15,000	30,000	15,000
	E-rate Program	78,579	60,000	213,556	153,556
		108,038	75,000	243,556	168,556
CARRYOVER FUNDS					
		-	141,665	141,665	-
	CHARTER SCHOOLS	180,895	206,233	206,233	-
	TOTAL	180,895	347,898	347,898	-
	Grand Total	39,793,453	40,411,331	41,210,084	798,753
	Budgeted	39,772,089	40,411,331	40,411,331	

Includes Quality Schools

FY20 \$30 million

Estimate

Set by statute

Property Insurance

Estimate

Increase to actuals

Increase to actuals

Decrease carryover

**Ketchikan Gateway Borough School District
FY20 Expenditure Authority
Adjustment Request**

	Approved Amount	Adjustment	Requested Amount
STATE OF ALASKA	\$25,314,603	\$610,197	\$25,924,800
SUPPLEMENTAL STATE FUNDS	\$674,024	\$20,000	\$694,024
BOROUGH APPROPRIATION	\$10,581,199	\$0	\$10,581,199
BOROUGH IN-KIND	\$120,000	\$0	\$120,000
OTHER REVENUES	\$75,000	\$168,556	\$243,556
CARRYOVER FUNDS	\$347,898	\$0	\$347,898
MEDICAID	\$150,000	\$0	\$150,000
TRS ON-BEHALF	\$2,723,729	\$0	\$2,723,729
PRS ON-BEHALF	\$424,878	\$0	\$424,878
TOTAL OPERATING BUDGET	<u>\$40,411,331</u>	<u>\$798,753</u>	<u>\$41,210,084</u>
Food Service	\$869,545	\$0	\$869,545
Pupil Transportation	\$1,782,660	(\$12,848)	\$1,769,812
Facilities Use	\$40,000	\$0	\$40,000
Title IV-A	\$72,423	\$25,996	\$98,419
Title II-A Teacher Principal Development	\$138,520	\$10,804	\$149,324
Staff Development	\$14,703	(\$1,703)	\$13,000
Title I	\$599,460	\$89,470	\$688,930
Indian Education	\$266,601	(\$8,990)	\$257,611
Alternative Schools Grant	\$21,000	\$2,000	\$23,000
Title VI - B	\$804,185	(\$8,539)	\$795,646
Preschool Disabled	\$23,632	(\$4,975)	\$18,657
Carl Perkins Basic	\$57,876	\$229	\$58,105
Rural & Low Income Schools Grant	\$45,864	\$1,733	\$47,597
Alaska Statewide Mentorship Program	\$45,000	\$0	\$45,000
Ketchikan Construction Academy	\$0	\$30,000	\$30,000
Summer Library	\$3,811	(\$3,811)	\$0
Fresh Fruits and Vegetables Program	\$80,905	(\$14,575)	\$66,330
Other Grants (\$5,000 & under)	\$0	\$15,044	\$15,044
Sub Total	<u><u>\$4,866,185</u></u>	<u><u>\$119,835</u></u>	<u><u>\$4,986,020</u></u>
Total	\$45,277,516	\$918,588	\$46,196,104

District Foundation Summary

Trial Name: Sent Trial
Trial Date: 11/5/2019 16:08:35
User Name: cwoman
Report Date: 11/8/2019 09:50:14

Fail OASIS Collection 2019

I certify the reported counts & foundation claim comply with state law, regulations, including the Student Data Reporting Manual. Noncompliance is subject to PTPC sanctions per AS 14.20.030 & 20 AAC 10.020(d)(9).

Superintendent signature: Elizabeth Dwyer **Date:** 11-8-19

Ketchikan Gateway Borough School District

	Elementary (PK-6)	Secondary (7-12)	Total (PK-12)	Intensive
East Track (258010)	25.00	23.96	48.96	1
Fawn Mountain Elementary (250050)	250.55	0.00	250.55	22
Houghtaling Elementary (250010)	360.25	0.00	360.25	26
Ketchikan Charter School (259010)	139.15	40.85	180.00	5
Ketchikan High School (250020)	0.00	552.58	552.58	17
Point Higgins School (250100)	281.00	0.00	281.00	10
Revilla Jr/Sr High School (257010)	0.00	103.56	103.56	1
Schoenbar Middle School (250040)	0.00	257.90	257.90	10
Tongass School of Arts and Sciences Charter Scho	170.00	0.00	170.00	10
Total	1225.95	978.85	2204.80	102

Special Education Child Count Summary

Trial Name: Sent Trial
Trial Date: 11/5/2019 16:08:35
User Name: cworman
Report Date: 11/8/2019 09:53:20

Fall OASIS Collection 2019

Ketchikan Gateway Borough School District

Disability	Child Count
(2) Cognitive Impairment	8
(3) Hearing Impaired - Includes Deaf	2
(4) Speech or Language Impairments	71
(5) Visual Impairments	2
(6) Emotional Disturbance	17
(7) Orthopedic Impairments	0
(8) Other Health Impairments	49
(9) Specific Learning Disabilities	124
(10) Deaf-Blindness	0
(11) Multiple Disabilities	17
(12) Autism	26
(13) Traumatic Brain Injury	0
(14) Developmentally Delayed	55
Total Count of Students with Disabilities	371

In accordance with 34 CFR § 300.645(c), I CERTIFY that these data represent an accurate and unduplicated count of children with disabilities receiving education and related services on October 1, 2019, according to an Individualized Education Program.

Superintendent signature:



Date Signed:

