

KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT BOARD OF EDUCATION
AGENDA STATEMENT

No. 4a.

MEETING OF April 27, 2022

REVIEWED BY:

ITEM TITLE:

PUBLIC HEARING - BUDGET
Motion to approve Operating Fund Budget
for Fiscal Year 2023, in second reading.

Superintendent
 Personnel
 Finance

SUBMITTED BY: Melissa Johnson, Interim Superintendent

CONTACT PERSON/TELEPHONE:

APPROVED FOR SUBMITTAL:

Katie Jo Parrott 247-2116

Name

Phone

Superintendent

SUMMARY STATEMENT:

The Board is being asked to approve the operating fund budget for Fiscal Year 2023 as presented.

BACKGROUND:

The initial proposed operating fund budget was introduced on April 13th at the Board's regular meeting. The proposed budget includes full staffing with proposed additional positions to accomplish district and board goals and a flat supplies and services budget. This budget also assumes the district's portion of the \$57 million funds appropriated by the Legislature will be provided either as a supplemental appropriation or as a BSA increase. This budget also includes an increased request of the Borough's discretionary contribution to the District of \$1,1162,677 to be put toward the District's health insurance liability, and use of the District's existing fund balance.

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 13th. The Board shall adopt an annual budget which is compatible with the District Strategic plan and projected revenues.

RECOMMENDATION:

Approval of the FY23 operating fund budget, as presented.

ATTACHMENTS:

- FY22 & FY23 Updated Revenue Comparison
- FY23 Proposed Operating Fund Budget
- FY22 & FY23 Updated Operating Fund Budget Comparison

RECOMMENDED ACTION:

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

OPERATING REVENUE PROJECTION	2127.40 ADM	2154 ADM	26.60
Type	FY22 Budgeted	FY23 Projected	Difference
STATE REVENUE	26,038,231	25,755,407	(282,824)
<i>TRS On-Behalf</i>	3,238,075	2,049,224	(1,188,851)
<i>PERS On-Behalf</i>	618,915	200,567	(418,348)
One-time supplemental aid + PFD Raffle	9,834	1,172,511	1,162,677
TOTAL	29,905,055	29,177,709	(727,346)
Borough Revenue			
Local Required Contribution	5,168,904	5,318,687	149,783
Discretionary Contribution	5,339,043	6,450,700	1,111,657
In-kind Contribution	273,090	303,130	30,040
TOTAL	10,781,037	12,072,517	1,291,480
Federal Revenue			
Medicaid	20,000	100,000	80,000
TOTAL	20,000	100,000	80,000
Other Revenues			
Court checks, BMO rebate	40,000	40,000	-
E-rate Program	150,000	120,000	(30,000)
TOTAL	190,000	160,000	(30,000)
CARRYOVER FUNDS - FUND BALANCE			
CHARTER SCHOOLS	290,597	212,172	(78,425)
TOTAL	658,984	1,118,800	459,816
Grand Total	41,555,076	42,629,026	1,073,950
<i>*Based on projected revenues.</i>			

FY23 KGBSD Operating Fund Budget		ACTUALS	APPROVED	PROPOSED	FY22-FY23
Object*	Title	FY21	FY22	FY23	Difference
Personnel Expenses					
311	Certificated Superintendent	237,408	145,000	145,000	-
312	Certificated Assistant Superintendent	-	-	130,000	130,000
313	Certificated Principal/Assistant Principal	1,355,227	1,361,007	1,579,391	218,384
314	Certificated Director/Coordinator/Manager	237,435	223,407	244,465	21,058
315	Certificated Teacher	13,156,755	13,689,523	14,331,642	642,119
316	Certificated Extra Duty Pay	130,054	108,000	190,000	82,000
317	Certificated Substitutes/Temps	13,850	5,000	5,000	-
318	Certificated Specialists	246,408	346,709	366,413	19,704
319	Teachers Part Year (Long-term Subs)	60,425	80,000	80,000	-
321	Classified Director/Coordinator/Manager	394,835	391,224	397,090	5,866
322	Classified Specialists (Technical Staff)	325,839	322,609	426,814	104,205
323	Classified Aides/Paraprofessionals	3,631,767	3,581,004	3,485,494	(95,510)
324	Classified Support Staff	1,315,817	1,316,731	1,289,004	(27,727)
325	Maintenance/Custodial Staff	1,173,258	1,187,821	1,270,710	82,889
329	Classified Substitutes/Temps	254,899	166,800	200,000	33,200
337	Classified Extra Duty	31,618	34,000	112,500	78,500
338	Classified Stipend	18,525	18,000	18,500	500
361	Insurance-Life & Health	5,318,361	5,351,543	6,463,200	1,111,657
362	Unemployment Insurance	17,927	29,000	35,000	6,000
363	Workers' Compensation	207,465	225,000	230,000	5,000
364	FICA Contribution	752,918	728,026	795,776	67,750
365	Retirement Contribution-TRS	1,936,144	1,929,500	2,134,184	204,684
366	Retirement Contribution-PERS	1,484,778	1,425,228	1,579,955	154,727
367	TRS On-behalf	2,779,639	3,238,075	2,049,224	(1,188,851)
368	PERS On-behalf	691,625	618,915	200,367	(418,548)
369	Other Employee Benefits	40,818	43,350	50,000	6,650
378	Educational Assistance	31,256	24,000	35,200	11,200
379	Physicals	3,478	4,000	4,000	-
390	Transportation Allowance	-	7,500	20,000	12,500
	Object Group	35,848,530	36,600,972	37,868,929	1,267,957
Supplies and Services					
410	Professional & Technical Services	455,910	386,000	325,000	(61,000)
411	Staff Development Services	-	-	-	-
412	Auditing	42,609	40,000	40,000	-
413	Labor Relations Services	-	-	10,000	10,000
414	Legal Services	42,876	40,000	45,000	5,000
416	Engineering & Architectural Services	-	-	-	-
418	Other Professional Services	-	-	-	-
420	Staff Travel 420	1,498	25,000	30,000	5,000
421	Mileage Reimbursement 420	2,513	4,500	4,500	-
425	Student Travel	4,280	-	330,000	330,000
430	Utilities & Telecommunications	307,702	280,000	270,000	(10,000)
431	Water & Sewage	212,597	244,250	264,715	20,465
432	Garbage	98,742	107,400	115,000	7,600
433	Postage	9,191	9,300	10,000	700
436	Electricity	423,799	459,200	459,200	-
438	Heating Fuel	416,246	425,000	628,150	203,150
440	Other Purchased Services	301,125	262,800	300,000	37,200
441	Rentals and Leases	63,200	175,000	75,000	(100,000)
442	Building Repairs & Maintenance	54,608	75,000	75,000	-
443	Equipment Repair & Maintenance	489	-	-	-
445	Insurance & Bond Premiums	518,648	513,090	525,000	11,910
450	Supplies, Materials & Media	1,365,977	1,045,332	1,045,332	-
451	Teacher Supplies	54,898	68,400	71,200	2,800
457	Small Tools & Equipment	126,492	50,000	50,000	-
480	Tuition & Stipends (Students)	63,766	70,000	75,000	5,000
485	Stipends (Kanayama)	-	15,000	15,000	-
490	Other Expenses	26,314	60,000	30,000	(30,000)
491	Dues and Fees	26,027	23,000	42,000	19,000
493	Interest	-	-	-	-
495	Indirect Expense	(94,481)	(75,000)	(75,000)	-
	Object Group	4,525,026	4,303,272	4,760,097	456,825

Object	Title	ACTUALS	Approved	INITIAL DRAFT	FY22-FY23
		FY21	FY22	FY23	Difference
Other					
510	Equipment 510	113,144	45,000	-	(45,000)
544	Transfer to Activities. 550	-	536,162	-	(536,162)
562	Transfer to Other Governmental Units	-	-	-	-
599	Unallocated Budget 599	-	69,661	-	(69,661)
	Object Group	113,144	650,823	-	(650,823)
Grand Total		40,486,700	41,555,067	42,629,026	1,073,959