

KETCHIKAN GATEWAY BOROUGH SCHOOL DISTRICT
BOARD OF EDUCATION
AGENDA STATEMENT

No 11.

MEETING of: September 27, 2023

Item Title

WORK SESSION:

- a. Michael Cron, Director of Student Supports, will present district wide information on the current use of Multi Tiered System of Support, Reads Act implementation and the role of Instructional Coaches.
- b. Daniel Schuler, Business Manager, will provide a summary of FY23 Results from Operations
- c. Daniel Schuler, Business Manager, will provide a preliminary report regarding the FY 2024-25 Budget Calendar.

APPROVED FOR SUBMITTAL: Michael Robbins, Superintendent 247-2109

Ketchikan Gateway Borough School District

333 Schoenbar Rd. • Ketchikan, Alaska 99901

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

Michael Robbins, Superintendent • Melissa Johnson, Deputy Superintendent

Daniel Schuler, Business and Operations Manager • Sally Stockhausen, Special Services

Alonso Escalante, Human Resources Director • Michael Cron, Director of Support Services



September 27, 2023

To: Superintendent Robbins and the Board of Education

From: Daniel B. Schuler, Business & Operations Manager

RE: FY2022-2023 Results from Operations

A handwritten signature in black ink, appearing to be 'D. Schuler', is written over the 'From:' line. Below the signature, the date '09/27/2023' is handwritten.

Attached is a depiction of the unaudited results of operations for the Operating Fund for FY2022-2023 presented along side audited results of operations for the Operating Fund for fiscal years 2018-2019, 2019-2020, 2020-2021 and 2021-2022.

I should note that this information was generated prior to the finalized trial balance provided to our internal independent audit firm, Altman, Rogers & Company for their recently completed audit field work. The finalized trial balance included a shifting of approximately \$30,000 from a grant account into the Operating Fund, so that adjusting journal entry will be reflected in the finalized audit report.

The main take away from the presentation of this information is that the Operating Fund has incurred deficits from operations in four of the five fiscal years presented and reduced the fund balance of KGBSD from \$2.016 million at the beginning of FY2018-2019 to a deficit position of \$300,000 at the end of FY2022-2023. Fortunately for KGBSD, there are positive combined fund balances in our Special Revenue funds (transportation, food service, federal and state grants) to overcome the negative position in the Operating Fund.

Another item of note is that in each fiscal year presented, the Administration recommended, and the Board of Education approved, a deficit budget for the Operating Fund. This can be attributed to expenditures outpacing revenues due to State of Alaska provided funding that is not matching the inflationary driven increases in items including health care and energy costs.

On the positive side, the FY2023-2024 budget recommended by the Administration and approved by the Board of Education was balanced with a small excess of projected results from operations, breaking the trend of the five prior fiscal periods.

I look forward to discussion from the Board of Education during the work session on September 27, 2023 and hope to have answers to any questions that arise from this material.

**KETCHIKAN GATEW BOROUGH SCHOOL DISTRICT
FY2022-2023 RESULTS FROM OPERATIONS - OPERATING FUND**

	Audited		Audited		Audited		Audited		UnAudited - Actuals	
	FY2018-2019		FY2019-2020		FY2020-2021		FY2021-2022		FY2022-2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Revenues										
Local Sources										
Earnings on Investments	-	139	-	186	-	389	-	-	-	-
E-Rate	60,000	78,579	213,556	202,274	115,000	147,556	150,000	97,630	120,000	325,535
Other Revenues	165,000	131,876	180,000	141,264	30,000	67,538	60,000	62,054	40,000	52,932
Total Local Sources	225,000	210,594	393,556	343,724	145,000	215,483	210,000	159,684	160,000	378,468
Intergovernmental										
Borough Direct Appropriation	8,988,033	9,355,421	10,581,199	10,581,199	10,661,428	10,661,428	10,507,947	10,507,938	11,413,613	11,413,613
Borough In-Kind Services Appropriation	-	-	120,000	216,630	215,000	243,019	273,090	273,090	1,014,228	957,015
Total Borough Appropriations	8,988,033	9,355,421	10,701,199	10,797,829	10,876,428	10,904,447	10,781,037	10,781,028	12,427,841	12,370,628
State of Alaska										
Foundation Program	26,017,486	26,016,861	25,843,564	25,273,025	25,396,819	26,194,849	26,038,231	26,030,308	26,148,900	26,163,467
Quality Schools	82,851	83,475	81,236	81,236	81,567	83,940	-	84,180	-	-
On-behalf TRS	2,411,169	2,521,905	2,723,729	2,935,350	2,829,019	2,779,639	3,238,075	2,962,643	2,049,224	1,925,306
On-behalf PERS	370,910	412,171	424,878	513,116	460,339	691,625	618,915	620,255	200,567	206,794
Other State Revenues	389,626	401,779	694,024	604,228	9,675	9,728	9,834	9,024	9,834	8,630
	29,272,042	29,436,191	29,767,431	29,406,955	28,777,419	29,759,781	29,905,055	29,706,410	28,408,525	28,304,197
Federal Sources										
Impact Aid	-	-	-	-	-	-	-	-	-	9,751
Medicaid Reimbursement	-	-	-	-	-	-	-	-	100,000	12,934
CARES Act	-	4,868	-	-	-	15,333	-	-	-	-
Total Revenues	38,485,075	39,007,074	40,862,186	40,548,508	39,798,847	40,895,044	40,896,092	40,647,122	41,096,366	41,075,978
Expenditures										
Instruction										
Certificated Salaries	10,292,754	10,421,178	10,303,453	10,445,494	10,511,694	10,649,210	11,248,512	11,288,138	11,382,834	11,385,733
Non-Certificated Salaries	798,506	794,147	719,555	734,460	740,283	827,580	661,823	587,705	755,310	669,547
Employee benefits	6,115,149	7,052,572	6,465,452	6,062,409	6,742,393	6,914,261	6,956,241	6,269,979	6,305,730	6,326,220
Professional & Technical Services	59,700	48,334	40,500	22,200	36,000	3,294	750	10,751	-	25,145
Staff Travel	35,000	38,743	14,000	19,344	-	-	4,900	1,136	500	25,808
Student Travel	9,100	7,562	-	5,832	9,800	4,280	-	19,135	-	9,338
Utility Services	-	59	100	424	100	35,638	23,100	20,712	18,000	14,986
Other Purchased Services	104,235	75,688	83,630	73,792	156,730	87,021	90,000	113,518	90,200	101,317
Supplies, Materials & Media	645,923	585,102	679,600	819,170	1,146,324	971,209	703,978	809,176	802,891	628,701
Other	16,000	3,941	560,461	4,065	3,085	671	260,791	3,696	-	30,934
Other noncurrent debts	-	7,628	-	-	93,525	-	-	17,033	-	-
Total Instruction	18,076,367	19,034,954	18,866,751	18,187,190	19,439,934	19,493,164	19,950,095	19,140,979	19,355,465	19,217,730

**KETCHIKAN GATEW BOROUGH SCHOOL DISTRICT
FY2022-2023 RESULTS FROM OPERATIONS - OPERATING FUND**

	Audited		Audited		Audited		Audited		UnAudited - Actuals	
	FY2018-2019		FY2019-2020		FY2020-2021		FY2021-2022		FY2022-2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Special Education - Instruction										
Certificated Salaries	1,835,597	1,830,433	1,966,257	1,820,605	1,866,093	1,692,521	1,737,711	1,710,226	1,714,340	1,697,893
Non-Certificated Salaries	2,494,491	2,385,709	2,662,642	2,564,987	2,435,373	2,665,018	2,646,187	2,537,056	2,430,400	2,689,935
Employee benefits	2,209,541	2,230,923	2,574,702	2,544,047	2,526,186	2,582,340	2,982,776	2,426,598	3,314,333	2,329,138
Professional & Technical Services	206,094	233,356	200,000	245,272	205,000	265,659	240,000	397,803	325,000	463,728
Staff Travel	250	1,437	500	2,567	500	1,339	2,000	2,159	2,000	-
Utility Services	-	440	-	21	-	28	-	174	-	-
Other Purchased Services	-	-	-	50	-	-	-	460	-	-
Supplies, Materials & Media	34,008	20,225	34,300	23,366	34,300	21,639	22,200	26,539	23,600	36,414
Tuition-students and stipends	50,000	61,800	50,000	47,385	45,000	63,766	70,000	88,136	75,000	64,340
Other	75,000	49,491	50,000	43,355	35,000	17,765	15,000	7,182	15,000	1,917
Total SPED Instruction	6,904,981	6,813,814	7,538,401	7,291,655	7,147,452	7,310,075	7,715,874	7,196,333	7,899,673	7,283,364
Special Education - Support Services - Students										
Certificated Salaries	402,573	423,188	513,047	402,611	450,794	374,498	372,709	327,977	388,012	361,415
Non-Certificated Salaries	49,176	45,264	105,104	114,934	48,600	74,374	143,506	88,296	110,604	112,031
Employee benefits	278,799	231,812	343,525	283,400	282,407	237,722	271,158	214,559	293,668	221,853
Transportation allowance	-	-	-	515	12,500	-	7,500	6,000	-	-
Utility Services	3,026	1,884	3,026	1,605	2,421	2,008	1,900	2,033	1,900	1,993
Supplies, Materials & Media	14,610	9,948	11,900	19,623	4,500	2,492	2,000	1,894	2,000	1,894
Other	-	-	-	220	-	150	-	-	-	-
Total SPED Support Services Students	748,184	712,096	976,602	822,908	801,222	691,244	798,773	640,759	796,184	699,185
Support Services - Students										
Certificated Salaries	720,699	705,114	613,514	642,679	582,764	609,216	727,555	611,906	648,292	577,520
Non-Certificated Salaries	321,082	301,647	343,496	387,481	364,103	359,600	200,689	255,034	281,389	259,969
Employee benefits	505,922	504,413	575,879	585,382	547,188	586,966	511,800	513,121	611,875	503,657
Professional and Technical Services	-	-	-	-	-	-	-	195	-	83,543
Staff Travel	-	28	-	5,638	-	108	2,500	330	-	845
Insurance and Bond Premiums	5,200	6,144	5,200	735	5,200	108	-	103	-	108
Supplies, Materials & Media	33,225	23,859	24,600	11,714	38,200	16,625	38,100	17,653	26,100	29,114
Tuition-students and stipends	-	-	-	-	15,000	-	-	-	-	-
Other	-	1,715	-	10,395	-	180	5,000	266	6,000	3,206
Total Support Services Students	1,586,128	1,542,920	1,562,689	1,644,024	1,552,455	1,572,803	1,485,644	1,398,608	1,573,656	1,457,962

**KETCHIKAN GATEW BOROUGH SCHOOL DISTRICT
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	FY2018-2019		FY2019-2020		FY2020-2021		FY2021-2022		FY2022-2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Support Services - Instruction										
Certificated Salaries	542,223	531,614	549,775	561,932	582,687	481,327	581,561	597,625	613,450	600,284
Non-Certificated Salaries	754,336	752,112	719,382	617,485	883,599	730,429	711,947	721,012	774,351	770,866
Employee benefits	715,978	642,413	707,393	654,737	739,678	672,772	638,433	730,742	701,163	689,181
Professional & Technical Services	2,300	13,338	1,000	8,400	5,000	-	-	10,641	-	7,988
Staff Travel	16,900	12,926	14,800	4,764	6,300	2,564	4,500	312	2,000	482
Utility Services	107,429	133,563	147,153	126,739	117,723	187,955	177,400	162,856	170,800	248,300
Other Purchased Services	30,975	93,428	19,170	48,199	34,170	68,718	69,900	222,931	96,700	57,738
Supplies, Materials & Media	205,776	157,242	210,700	246,320	142,634	160,242	145,644	169,912	123,000	357,946
Tuition and stipends	18,500	18,500	-	15,000	-	-	15,000	15,000	15,000	15,795
Other	5,000	2,100	1,500	795	1,500	2,034	-	734	-	-
Equipment	70,000	-	166,138	118,028	67,400	96,158	45,000	15,775	48,000	50,149
Total Support Services Instruction	2,469,417	2,357,236	2,537,011	2,402,399	2,580,691	2,402,199	2,389,385	2,647,540	2,544,465	2,798,730
School Administration										
Certificated Salaries	1,159,671	1,176,323	1,268,149	1,307,773	1,215,656	1,245,250	1,128,665	1,148,258	1,419,153	1,459,525
Non-Certificated Salaries	800	890	1,100	-	1,100	-	-	6,000	-	4,800
Employee benefits	610,928	509,094	585,836	633,425	594,594	583,087	643,056	542,497	616,463	609,263
Professional & Technical Services	-	-	-	-	-	-	-	950	-	1,550
Staff Travel	16,400	8,195	3,400	11,859	2,150	-	5,750	5,667	7,000	7,568
Other Purchased Services	-	-	-	-	350	2,150	-	353	-	2,966
Supplies, Materials & Media	-	-	200	3,774	-	-	-	460	-	282
Other	-	-	-	1,228	-	1,228	1,000	1,842	1,000	1,467
Total School Administration	1,787,799	1,694,502	1,858,685	1,958,059	1,813,850	1,831,715	1,778,471	1,706,027	2,043,616	2,087,422
School Administration - Support Services										
Non-Certificated Salaries	455,369	431,970	441,498	451,279	461,589	472,470	474,003	465,064	475,411	627,637
Employee benefits	348,475	270,480	318,710	311,840	340,822	339,153	319,869	322,148	357,228	397,800
Professional & Technical Services	-	4,851	-	9,223	-	955	250	150	-	2,080
Utility Services	95,070	70,985	81,945	65,249	81,119	79,782	75,489	80,734	70,500	80,506
Other Purchased Services	47,037	46,508	39,600	45,666	41,957	45,792	42,818	55,843	52,500	35,784
Supplies, Materials & Media	77,712	59,815	55,950	45,543	63,445	65,677	29,500	79,690	31,500	46,307
Other	600	614	-	2,280	-	-	-	1,680	1,000	1,680
Total School Administration Support Services	1,024,263	885,223	937,703	931,080	988,932	1,003,829	941,929	1,005,309	988,139	1,191,794

**KETCHIKAN GATEW BOROUGH SCHOOL DISTRICT
FY2022-2023 RESULTS FROM OPERATIONS - OPERATING FUND**

	Audited		Audited		Audited		Audited		UnAudited - Actuals	
	FY2018-2019		FY2019-2020		FY2020-2021		FY2021-2022		FY2022-2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
District Administration										
Certificated Salaries	259,000	233,736	133,000	139,646	270,000	251,108	150,000	136,960	280,000	294,058
Non-Certificated Salaries	79,456	75,380	65,952	109,317	78,216	80,741	120,160	117,696	65,500	93,988
Employee benefits	134,454	109,886	100,339	124,381	103,033	122,497	103,846	123,906	161,441	157,211
Professional & Technical Services	60,000	80,585	112,000	64,707	62,000	42,598	40,000	43,113	55,000	151,824
Staff Travel	13,300	16,489	12,500	9,348	-	-	20,500	13,983	20,500	24,809
Utility Services	3,026	1,897	3,026	2,052	2,421	2,062	1,800	2,127	1,800	2,610
Other Purchased Services	9,500	19,538	12,000	3,640	12,000	19,634	10,000	12,863	12,500	13,691
Supplies, Materials & Media	7,200	6,894	6,000	19,870	6,000	9,246	5,000	16,905	5,000	8,170
Other	52,000	24,708	19,500	25,575	17,500	25,747	20,000	26,035	28,000	27,995
Total District Administration	617,936	569,113	464,317	498,536	551,170	553,633	471,306	493,588	629,741	774,355
District Administration Support Services										
Certificated Salaries	73,971	-							-	696
Non-Certificated Salaries	408,055	482,033	481,499	488,945	460,677	446,970	471,915	464,387	512,396	523,419
Employee benefits	243,462	228,894	269,618	276,710	265,224	259,144	233,555	278,685	279,991	257,380
Professional & Technical Services	50,000	46,858	46,000	38,733	46,000	51,462	40,000	49,016	38,000	94,351
Staff Travel	6,500	6,529	5,500	12,844	500	-	-	-	-	4,595
Utility Services	11,691	8,354	10,441	5,645	9,303	5,805	5,700	2,626	2,000	2,083
Other Purchased Services	48,409	50,590	45,750	151,273	46,287	86,921	74,627	67,097	51,500	126,983
Insurance and bond premiums	49,571	49,478	50,000	20,945	50,000	37,216	40,000	37,720	40,000	50,412
Supplies, Materials & Media	28,100	25,391	26,500	95,596	16,000	26,093	22,000	46,911	17,000	46,366
Other	165,000	6,815	2,500	6,310	1,000	4,263	2,000	9,489	12,000	2,747
Indirect Cost Recovery	-	-	-	(54,105)	(24,336)	(94,481)	(145,000)	(227,427)	(100,000)	(65,098)
Total District Administration Support Services	1,084,759	904,942	937,808	1,042,896	870,655	823,393	744,797	728,504	852,887	1,043,933
Operations & Maintenance of Plant Facilities										
Non-Certificated Salaries	1,527,013	1,485,855	1,539,092	1,480,496	1,454,336	1,489,379	1,472,416	1,488,913	1,555,560	1,479,154
Employee benefits	928,121	766,250	942,369	870,410	893,733	907,552	856,658	892,006	1,011,069	825,711
Professional & Technical Services	22,000	56,903	15,000	153,033	25,000	183,365	186,000	233,825	-	222,887
Staff Travel	9,800	4,197	6,700	3,134	2,200	-	2,500	1,503	2,500	2,184
Utility Services	392,541	349,691	381,451	344,021	393,822	314,954	358,575	336,004	384,715	349,771
Energy	995,542	1,013,204	1,017,269	995,388	1,083,427	840,045	867,200	1,289,139	1,087,350	1,311,763
Other Purchased Services	307,255	319,952	291,350	124,978	264,350	101,867	290,742	205,278	144,400	209,528
Insurance & Bond Premiums	206,000	247,082	315,500	432,628	315,500	481,433	513,090	523,877	485,000	506,532
Supplies, Materials & Media	308,543	274,724	312,000	248,398	218,700	274,145	207,200	329,141	208,000	340,774
Other	20,000	210	6,500	174	-	303	-	515	-	514
Equipment	-	-	-	717	8,500	16,986	-	-	-	8,565
Total O&M of Plant Facilities	4,716,815	4,518,068	4,827,231	4,653,377	4,659,568	4,610,029	4,754,381	5,300,201	4,878,594	5,257,383

**KETCHIKAN GATEW BOROUGH SCHOOL DISTRICT
FY2022-2023 RESULTS FROM OPERATIONS - OPERATING FUND**

	Audited		Audited		Audited		Audited		UnAudited - Actuals	
	FY2018-2019		FY2019-2020		FY2020-2021		FY2021-2022		FY2022-2023	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Student Activities										
Certificated Salaries	98,867	105,966	102,325	114,002	171,538	176,001	64,800	101,908	199,329	211,329
Non-Certificated Salaries	-	-	-	1,000	75,000	56,697	78,500	79,803	60,537	94,567
Employee benefits	37,360	62,220	64,399	69,251	75,494	80,745	72,060	47,381	138,068	84,381
Professional & Technical Services	-	-	-	-	5,000	2,000	5,000	28,453	2,000	23,881
Staff Travel	-	-	-	-	-	-	-	1,808	-	4,123
Student Travel	1,944	1,668	-	196,896	337,992	232,674	337,992	316,105	330,000	360,598
Other Purchased Services	-	-	-	-	12,000	33,421	12,000	28,493	12,000	29,640
Supplies, Materials & Media	-	-	-	10,000	17,000	19,839	20,000	52,813	40,000	10,027
Contributions to Student Activities	611,162	611,162	536,162	195,324	-	-	-	-	-	-
Other	-	600	-	1,025	11,300	12,324	11,300	13,136	15,000	13,427
Total Student Activities	749,333	781,616	702,886	587,498	705,324	613,701	601,652	669,900	796,934	831,972
Total Expenditures	39,765,982	39,814,484	41,210,084	40,019,622	41,111,253	40,905,785	41,632,307	40,927,748	42,359,355	42,643,831
Excess (deficiency) of Revenues over Expenditures	(1,280,907)	(807,410)	(347,898)	528,886	(1,312,406)	(10,741)	(736,215)	(280,626)	(1,262,989)	(1,567,853)
Other Financing Sources (Uses) transfers out Food Service	-	-	-	(174,903)	-	-	-	-	-	-
Fund Balance, Beginning of Year		<u>2,016,389</u>		<u>1,208,979</u>		<u>1,562,962</u>		<u>1,552,221</u>		<u>1,271,595</u>
Fund Balance, End of Year		<u>1,208,979</u>		<u>1,562,962</u>		<u>1,552,221</u>		<u>1,271,595</u>		<u>(296,258)</u>

Ketchikan Gateway Borough School District

333 Schoenbar Rd. • Ketchikan, Alaska 99901

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Michael Robbins, Superintendent • Melissa Johnson, Deputy Superintendent

Daniel Schuler, Business and Operations Manager • Sally Stockhausen, Special Services

Alonso Escalante, Human Resources Director • Michael Cron, Director of Support Services



September 27, 2023

To: Superintendent Robbins and the Board of Education

From: Daniel B. Schuler, Business & Operations Manager

RE: FY2024-2025 Preliminary Budget Calendar

Attached is a first draft of the FY2024-2025 Budget Calendar that is intended to guide the Administration and School Board through the budgetary cycle steps to arrive at a balance budget to submit to the Alaska Department of Education and Early Development.

Please note that steps have been included with respect to the development and finalization of a reduction in force plan. There is no indication at this time that a reduction in force plan will be necessary, however, these steps have been included as an "if needed" scenario to ensure that the budget calendar does address all possible steps necessary in the creation of the FY2024-2025 budget.

This document is in its infancy and will be much clearer after the finalization of the FY2023-2024 enrollment by DEED and its corresponding impact on FY2023-2024 funding and future assumptions on enrollment based upon trend data.

I look forward to discussion from the Board of Education during the work session on September 27, 2023 and hope to have answers to any questions that arise from this material.

Ketchikan Gateway Borough School District

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

Michael Robbins, Superintendent • Melissa Johnson, Deputy Superintendent

Daniel Schuler, Business and Operations Manager • Sally Stockhausen, Special Services

Alonso Escalante, Human Resources Director • Michael Cron, Director of Support Services



September 27, 2023

To: Superintendent Robbins & the Board of Education

From: Daniel B. Schuler, Business & Operations Manager

RE: FY2024-2025 Preliminary Budget Calendar

<u>Date</u>	<u>Day</u>	<u>Steps</u>	<u>Who</u>
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November 2023

November 2023		Superintendent & Administration begin work on fiscal assumptions, including: Potential State Revenue Streams, Staffing Configuration, Inflationary Trends, Enrollment Trends, Negotiations Impact, Outside Factors (Fed/State).	Superintendent & Business Manager
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December 2023

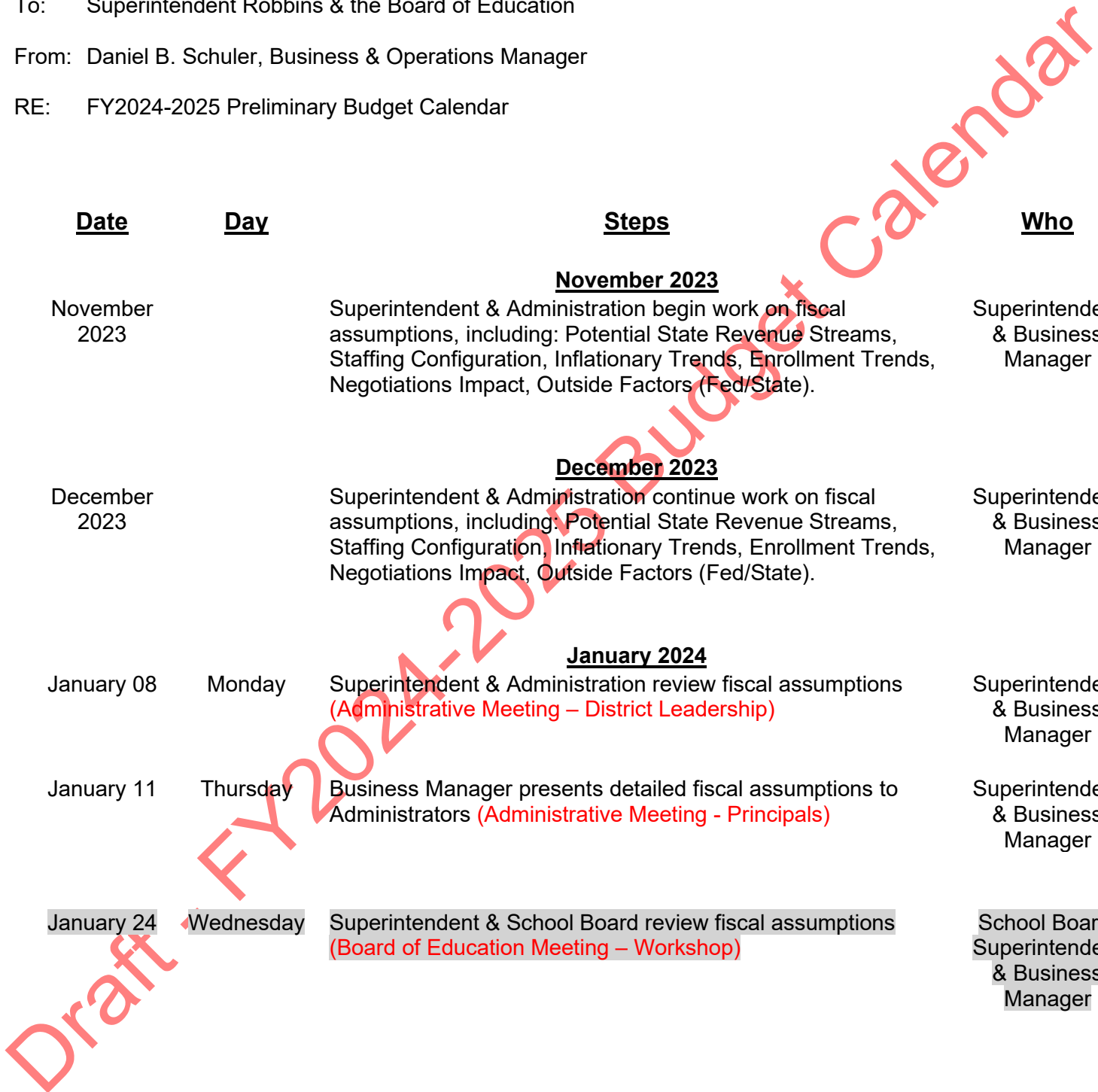
December 2023		Superintendent & Administration continue work on fiscal assumptions, including: Potential State Revenue Streams, Staffing Configuration, Inflationary Trends, Enrollment Trends, Negotiations Impact, Outside Factors (Fed/State).	Superintendent & Business Manager
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January 2024

January 08	Monday	Superintendent & Administration review fiscal assumptions (Administrative Meeting – District Leadership)	Superintendent & Business Manager
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January 11	Thursday	Business Manager presents detailed fiscal assumptions to Administrators (Administrative Meeting - Principals)	Superintendent & Business Manager
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January 24	Wednesday	Superintendent & School Board review fiscal assumptions (Board of Education Meeting – Workshop)	School Board, Superintendent & Business Manager
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<u>Date</u>	<u>Day</u>	<u>Steps</u>	<u>Who</u>
February 2024			
February 7	Wednesday	Present initial reduction in force plan to School Board (IF NECESSARY) (Board of Education Meeting)	Superintendent
February 21	Wednesday	Board authorize FY 24 teacher contracts for tenured teachers (Board of Education Meeting – Workshop)	School Board, Superintendent, Human Resources
February 21	Wednesday	Board authorize FY 24 certificated administrator contracts (Board of Education Meeting – Workshop)	School Board, Superintendent, Human Resources
February 21	Wednesday	Approve initial reduction in force plan (IF NECESSARY) (Board of Education Meeting – Workshop)	School Board, Superintendent, Business Manager
February 28	Tuesday	Last day to spend from teacher stipends.	Teachers
March 2024			
March 04	Monday	Budget adjustment requests due to Business Manager	Administrators
March 20	Wednesday	Superintendent & School Board review initial Preliminary Budget draft (Board of Education Meeting – Workshop)	School Board, Superintendent & Business Manager
February 21	Wednesday	Board authorize FY 24 teacher contracts for tenured teachers (Board of Education Meeting – Workshop)	School Board, Superintendent, Human Resources
March 20	Wednesday	Board authorize FY 24 certificated administrator contracts (Board of Education Meeting – Workshop)	School Board, Superintendent, Human Resources
March 29	Friday	Completion of FY2024-2025 Preliminary Budget for review	Superintendent & Business Manager
March 29	Friday	Deadline for out of state purchases	All KGBSD Employees

<u>Date</u>	<u>Day</u>	<u>Steps</u>	<u>Who</u>
<u>April 2024</u>			
April 10	Wednesday	FY2024-2025 Budget Public Hearing #1 (Board of Education Meeting)	School Board, Superintendent & Business Manager
April 12	Friday	Charter Schools projected enrollment due	Charter Schools
April 24	Wednesday	Budget Work Session with School Board (Board of Education Meeting – Workshop)	School Board, Superintendent & Business Manager
April 24	Wednesday	FY2024-2025 Budget Public Hearing #2 (Board of Education Meeting – Workshop)	School Board, Superintendent & Business Manager
April 24	Wednesday	School Board adopts Preliminary Budget (Board of Education Meeting – Workshop)	School Board
April 25	Thursday	Provide Charter Schools with Budget parameters	Business Manager
April 25	Thursday	Transmit Budget to Borough Assembly	Superintendent & Borough Manager
April 25	Thursday	Request Expenditure Spending Authority	Superintendent & Borough Manager
<u>May 2024</u>			
May 01	Monday	Deadline for all purchases (grant expenditures reviewed)	All KGBSD Employees
May 06	Monday	Present Budget to Borough Assembly (Ketchikan Gateway Borough Assembly Meeting)	Superintendent & Borough Manager
May 06	Monday	Initial Borough Ordinance for Expenditure Spending Authority and associated Appropriations	Borough Assembly & Borough Manager
May 15	Wednesday	Legislature 121-day, probable adjournment	Legislature
May 20	Monday	Present Budget to Borough Assembly (if necessary) (Ketchikan Gateway Borough Assembly Meeting)	Superintendent & Borough Manager

<u>Date</u>	<u>Day</u>	<u>Steps</u>	<u>Who</u>
<u>May 2024 (Continued)</u>			
May 22	Wednesday	Board authorize FY2024-2025 contracts to nontenured teachers (Board of Education Meeting – Workshop)	School Board, Superintendent, Human Resources
May 31	Friday	Charter Schools submit an approved APC budget	Charter Schools
<u>June 2024</u>			
June 19	Wednesday	School Board adopts Proposed Budget (if necessary) (Board of Education Meeting – Workshop)	School Board
<u>July 2024</u>			
July 15 or before	Monday	Transmit Approved Final Operating Fund Budget to State of Alaska - Department of Education & Early Development	Business Manager

Calendar Legend:

- Board and Assembly Meetings
- Internal Administrative Deadlines
- Potential Budget Related Board Presentations/Recommendations

DATES/STEPS ARE SUBJECT TO CHANGE

Draft - FY2024-2025 Budget Calendar