



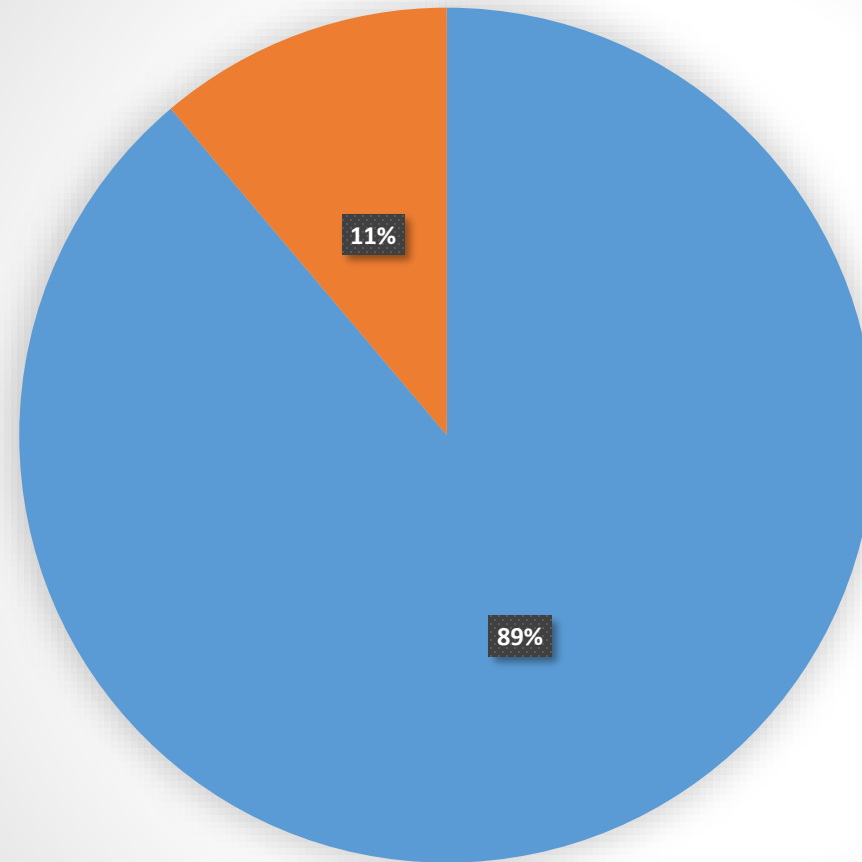
'22-23 Operating Fund Budget Presentation

Ketchikan Gateway Borough School District

FY23 Proposed Operating Fund Budget

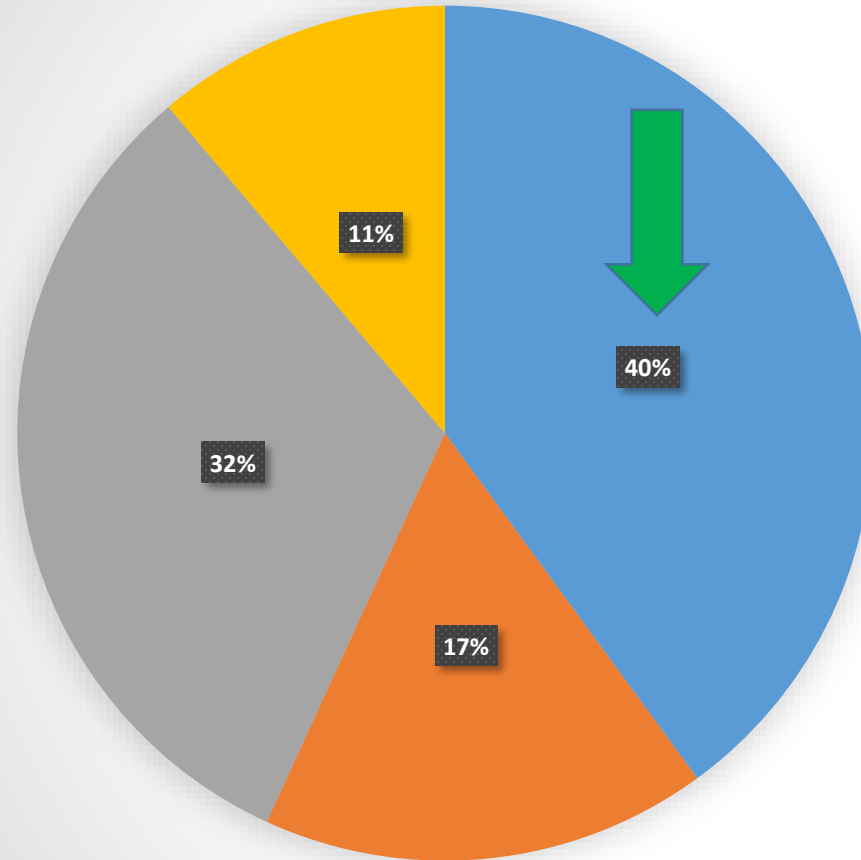
- 2.6% increase over FY22 Operating Fund Budget
- Maintains pre-pandemic positions, assumes all FTEs filled
- Prioritizes instruction, academic achievement, & learning loss
- Incorporates existing contractual increases
- Incorporates restricted fixed cost increases
- Utilizes remaining COVID Relief funds per Finance committee rec.
- Assumes supplemental appropriation or equivalent BSA increase
- Increases health insurance program contributions by \$1.1 million

Proposed Operating Fund Budget



■ Staff ■ Stuff

CERTIFIED PERSONNEL



- Certified Personnel
- Classified Personnel
- Employee Benefits
- Services & Supplies

Certified District Positions

Superintendent/Assistant Sup.

- \$275,000
- 2 FTE's
 - Superintendent
 - Assistant Superintendent

Certified Director/Coordinator/Manager

- \$244,465
- 2 FTE's
 - Special Services Director
 - Curriculum Director

Certified School Positions

Certified Principals/Assistant Principals

- \$1,579,391
 - 14 FTEs - all positions filled, with 1 additional FTE (KCS*)
 - 8 Principal Positions
 - 5 Assistant Principal Positions
 - 1 Activities Director

*Charter schools have authority to allocate use of funds as directed by their APCs

Certified Teachers/Counselors/Librarians

- \$14,331,642
 - 175.95 FTEs
 - Additional positions in Operating
 - 1 FTE SPED at Schoenbar
 - 1 FTE for previously unfilled position at Revilla
 - .9 FTE based on projected grant shortfalls

Certified Support

Extra Duties & Substitutes/Temps

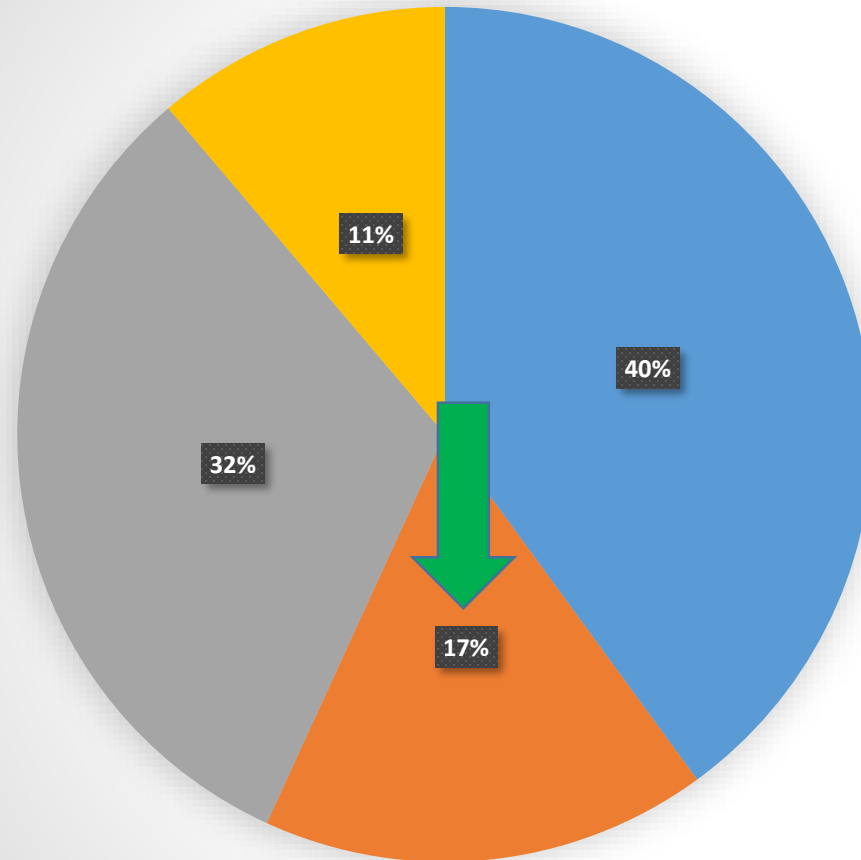
- Certified Extra Duty - \$190,000
 - Increase of \$82,000 for “rolling up” coaching stipends
- Certified Subs/Temps - \$5,000
 - Same as FY22

Certified Specialist & Long-term Subs

- Certified Special Services Providers - \$366,413
 - 4 FTEs*
 - School Psychologist
 - Speech Language Pathologists x 2
 - Occupational Therapist

**Other positions funded under grants, or funds budgeted under Prof. Tech. services for contractors*

CLASSIFIED PERSONNEL



- Certified Personnel
- Classified Personnel
- Employee Benefits
- Services & Supplies

Classified Positions

Classified Director/Coordinator

- \$397,090
 - 3.81 FTEs*
 - Maintenance Director & Foreman
 - Technology Coordinator
 - Business Manager*

**Cost shared with Pupil Trans. fund*

Classified Specialists

- Specialists - \$426,814
 - 4.5 FTEs*
 - 4 IT Administrator positions
 - .5 District Nurse*

**Cost shared with COVID Relief funds*

Classified Support Positions

District-level Support Staff

- \$781,540
 - 5 FTE Business Office
 - 7 FTE District Administration/
Administrative Assistants

School-level Support Staff

- \$507,464
 - 13 FTE Administrative Assistants
 - 1 FTE additional at FME

Classified Support Positions

Classified Aides/Paraprofessionals

- \$3,485,494
 - 132.5 FTEs for school level paraprofessionals & aides*
 - Back to pre-pandemic level positions

**Does not include health aide positions in operating fund; health aides funded by COVID relief for FY23*

Maintenance/Custodial Staff

- \$1,270,710
 - 10 FTE Maintenance Staff
 - 18 FTE Custodial Staff
 - 1 FTE additional at KCS*

**Charter schools have authority to allocate use of funds as directed by their APCs*

Classified Support

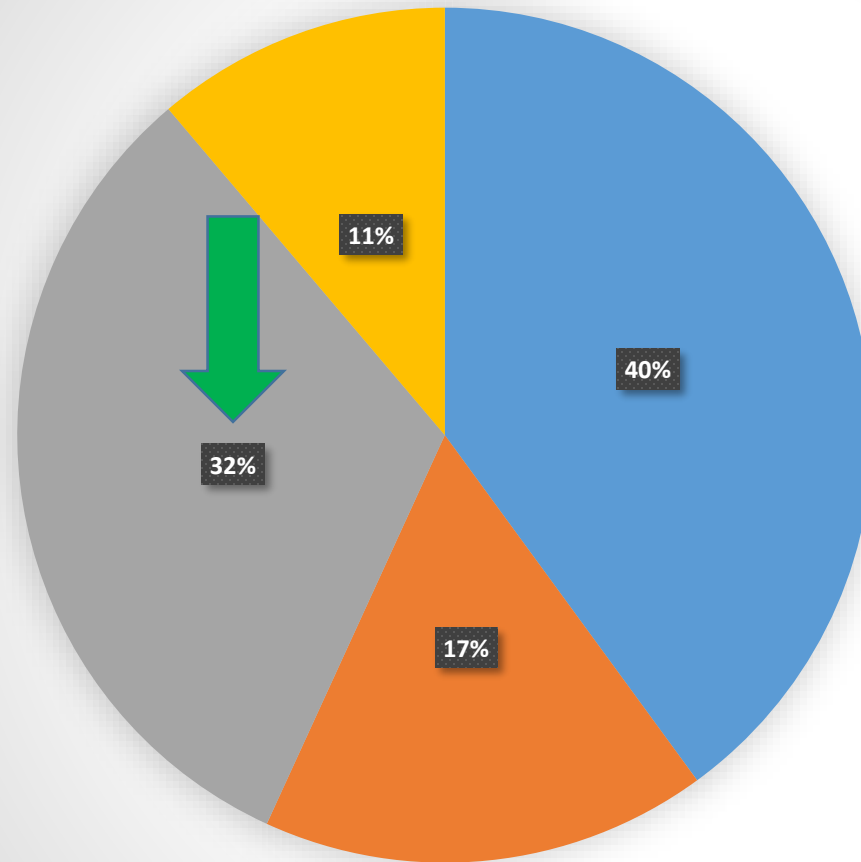
Extra Duties & Substitutes/Temps

- Classified Extra Duty - \$112,500
 - Increase of \$78,500 for “rolling up” coaching stipends
- Classified Subs/Temps - \$200,000
 - Adjusted based on actuals

Classified Stipend

- Board of Education stipends - \$18,500
 - \$500 increase to account for extra meeting pay

Employee Benefits



- Certified Personnel
- Classified Personnel
- Employee Benefits
- Services & Supplies

Insurances

- Life & Health Insurance - \$6,463,200
 - \$1.1 million increase over FY22 to adjust district contributions for actual costs
- Unemployment Insurance - \$35,000
 - \$6,000 increase adjusted based on FY22 actuals
- Worker's Compensation - \$230,000
 - adjusted based on FY22 actuals

FICA & Retirement

- FICA Contribution - \$793,215
 - 1.45% for Certified; 7.65% for Classified
- Retirement Contributions
 - TRS (12.56% of certified wages) -
 - PERS (22% of classified wages) -
 - TRS On-behalf (12.06% of certified wages) -
 - PERS On-behalf (2.79% of classified wages) -

**On-behalf revenue provided by the state*

Other employee benefits

Employee Assistance

- Educational Reimbursement - \$35,200
 - Increase \$11,200 to account for contractual obligations
- Physicals reimbursement - \$4,000
 - Adjusted based on actuals

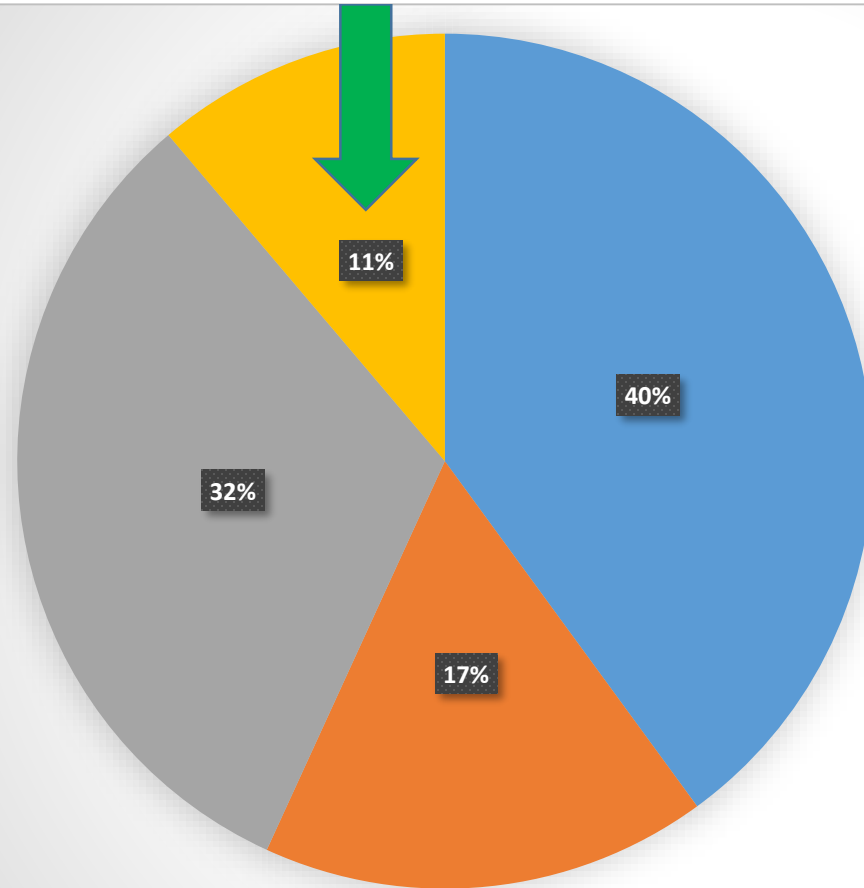
Other Employee Benefits & Transportation Allowance

- Vehicle allowances - \$50,000
 - Contractual
- Relocation assistance - \$20,000
 - Included in SSPK contract
 - Increase to expand program

FY23 COVID Relief Funds

- Approximately **\$500,000** remaining for FY23
 - 7 FTEs Health Aide Positions
 - .5 FTE District Nurse
 - 1 FTE Special Education Certified Staff (RYC & Fast Track)
- Consistent with public input & feedback
 - Keeps administrators & educators focused on instruction, academic achievement & learning loss
 - Maintains focus on health & safety as we transition from COVID

Services & Supplies



- Certified Personnel
- Classified Personnel
- Employee Benefits
- Services & Supplies

Services

- Professional & Technical Services - \$325,000
 - Special services contracts, consultants
 - Conference fees, registrations, professional development
- Auditing (required) - \$40,000
- Labor Relations - \$10,000
- Legal Services - \$45,000

Travel

- Staff travel - \$30,000
- Mileage reimbursement - \$4,500
- Student travel - \$330,000 (district-funded Student Activities travel)

Utilities & Facilities

- Telecommunications - \$270,000
- Water & sewer - \$264,715
- Garbage - \$115,000
- Postage - \$10,000
- Electricity - \$557,677
- Heating fuel - \$529,673
- Other Purchased Services - \$300,000
- Rentals & Leases - \$75,000*
- Building Repairs & Maintenance - \$75,000
- Insurance & Bond Premiums (required) - \$525,000

Increases projected for FY23

**Subject to change via revision*

Supplies & More

- Supplies, Materials & Media - \$1,045,332
 - Same as FY22 budget
 - Supplemented by grant funds
- Teacher Supplies (contractual) - \$71,200
- Small Tools & Equipment - \$50,000
 - Supplemented with grant funds
- Tuition & Stipends (Students) - \$75,000*
 - *Legally required services*
- Stipends (Kanayama) - \$15,000
- Other Expenses - \$30,000
 - Reduced based on actuals
- Dues & Fees – \$42,000
 - Increased based on actuals
- Indirect Expense – (\$75,000)

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)
TRS On-Behalf		3,238,075	2,049,224	(1,188,851)
PERS On-Behalf		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>				