



Office of the Superintendent  
 10014 Crazy Horse Drive  
 Juneau, AK 99801-8529  
 (907) 523-1702

March 24, 2024

Katie Koester  
 City Manager  
 City and Borough of Juneau  
 155 South Seward Street  
 Juneau, Alaska 99801

Dear Ms. Koester:

The following is the Juneau School District’s FY 2025 Budget for the District’s Operating Fund and all Special Revenue Funds, totaling \$85,397,373. The budget was unanimously adopted by the Board of Education at its March 14, 2024, regular meeting.

The FY 2025 Budget presents a spending plan that addresses the substantial budget challenges the District is facing. It demonstrates efficient and effective use of human, facility, and financial resources, while also steadfastly supporting the District’s Strategic Plan and the community’s commitment to successful student learning.

The FY 2025 Budget includes appropriations for all funds requiring annual budgets. It represents a drastically reduced funding level of the Operating Fund, with lesser adjustments in all other funds:

Fund Name	2024-25 Proposed Budget	2023-24 Original Approved Budget	Over (Under) 2023-24 Approved	% Change
<b>Operating Fund</b>				
<i>Total Operating Fund</i>	\$ 67,827,373	\$ 75,221,700	\$ (7,394,327)	-9.83%
<b>Student Activities</b>				
<i>Total Student Activities</i>	\$ 2,940,000	\$ 2,955,000	\$ (15,000)	-0.51%
<b>Targeted Assistance Programs</b>				
<i>Total Targeted Assistance Programs</i>	\$ 5,777,000	\$ 7,618,000	\$ (1,841,000)	-24.17%
<b>Professional Development</b>				
<i>Total Professional Development</i>	\$ 420,000	\$ 413,000	\$ 7,000	1.69%
<b>Student Services</b>				
<i>Total Student Services</i>	\$ 168,000	\$ 168,000	\$ -	0.00%
<b>Ancillary Services for Students and Community</b>				
<i>Total Ancillary Services for Students and Community</i>	\$ 8,265,000	\$ 7,631,000	\$ 634,000	8.31%
<b>TOTAL - All Funds</b>	<b>\$ 85,397,373</b>	<b>\$ 94,006,700</b>	<b>\$ (8,609,327)</b>	<b>-9.16%</b>

### OPERATING FUND OVERVIEW

This budget presents an operating spending plan based on a projected enrollment of **4,025** students, including 100 Intensive students, 84 Integrated Pre-K students (0.5 ADM), and 186

HomeBRIDGE homeschool students (0.9 ADM). The projected enrollment represents a loss of 140 students, or -3.4%, from FY 2024. In addition, the budget is built on a static level of state funding through the Base Student Allocation (BSA) of \$5,960.

The City and Borough of Juneau (CBJ) has historically provided the maximum allowed local contribution, as specified in the state foundation funding formula. This budget assumes that continued support and reflects an increase in local contribution of \$3,656,239, which is the maximum allowed local contribution for FY 2025.

The FY 2025 Operating Fund proposed revenue totals \$67,827,373, a decrease of \$(7,394,327), or -9.83%, from the FY 2024 approved Operating Fund Budget. A material overstatement of revenue in the FY 2024 Operating Fund Budget, coupled with an audited negative fund balance on June 30, 2023, of \$(1,947,423), has put the District in an extremely challenging budget scenario.

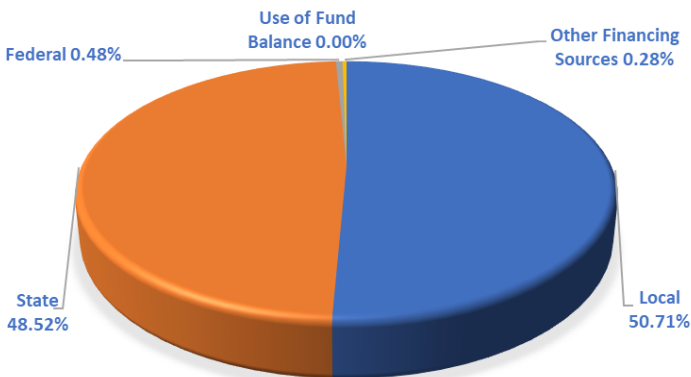
The table below summarizes estimated changes to Operating Fund revenues:

Operating Fund	% Budget	2024-25 Proposed Budget	2023-24 Original Approved Budget	Over (Under) 2023-24 Approved	% Change
Local Revenues	50.76%	\$ 34,432,039	\$ 30,775,800	\$ 3,656,239	11.88%
State Revenues	48.47%	\$ 32,876,153	\$ 43,719,200	\$ (10,843,047)	-24.80%
Federal Revenues	0.48%	\$ 327,000	\$ 526,700	\$ (199,700)	-37.92%
Other Financing Sources	0.28%	\$ 192,181	\$ 200,000	\$ (7,819)	-3.91%
Use of Fund Balance	0.00%	\$ -	\$ -	\$ -	0.00%
Operating Fund REVENUE		\$ 67,827,373	\$ 75,221,700	\$ (7,394,327)	-9.83%

**REVENUE OUTLOOK**

District Operating Fund funding sources are comprised of local, state, and federal revenues. The use of fund balance would also normally be included. However, given the current financial health of the District, no fund balance use is available or anticipated in the FY 2025 Operating Fund Budget.

**FY 2025 Estimated Revenue by Source**



## **Local Revenue**

Estimated local revenue from all sources in FY 2025 totals \$34,432,039. This amount reflects an 11.88% increase to the local contribution, amounting to \$3,656,239, as compared to the FY 2024 approved budget. The maximum allowed local contribution from CBJ has increased for the FY 2025 school year because of an increase in the 2023 full and true value of taxable property in the city and borough. The students in the District benefit greatly from the continued support of the City and Borough of Juneau and the CBJ Assembly.

## **State Revenue**

Estimated state foundation revenue in the FY 2025 Operating Fund Budget totals \$32,876,153, which is a decrease of \$10,843,047, or -24.80%, from the approved FY 2024 Operating Fund Budget. The FY 2025 Operating Fund Budget reflects a BSA of \$5,960, which is the FY 2024 level. There was legislative action, through CSSB 140, which would have increased the BSA by \$680. However, Governor Dunleavy vetoed this bill on March 14, 2024. Once again, the District is in an unknown funding situation and has no choice but to plan for the worst-case scenario. As previously noted, the District projects a 3.4% decrease in enrollment in FY 2025 from the previous year's student count.

A reduction of \$4.04 million in TRS and PERS on-behalf payments represents another significant reduction in state revenue from the approved FY 2024 Operating Fund Budget to the FY 2025 Operating Fund Budget. After contracting with an outside financial consultant in December 2023, the District determined that the \$8.4 million in TRS and PERS on-behalf in the approved FY 2024 Operating Fund Budget was grossly overstated. Further, the on-behalf revenue did not have corresponding expenditures. The FY 2025 Operating Fund Budget therefore reflects a large reduction in state revenue from the preceding year.

## **Federal Revenue and Other Financing Sources**

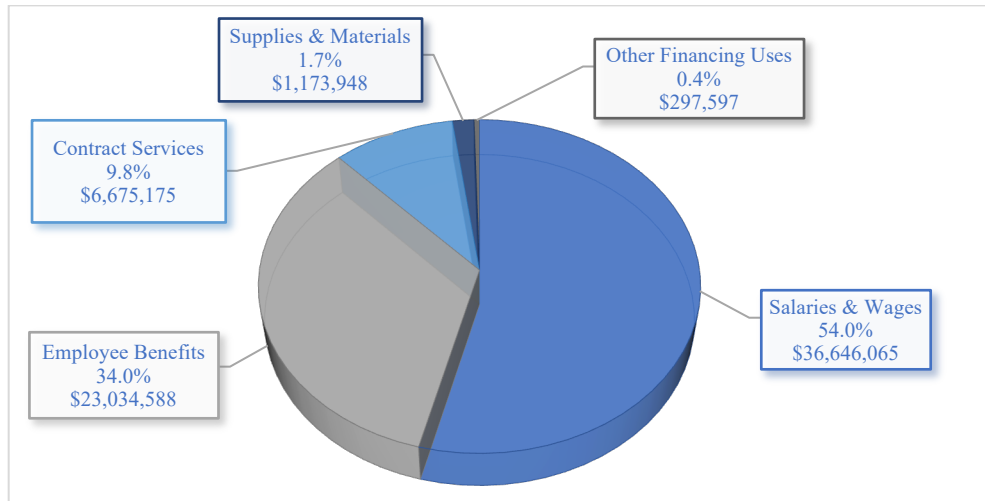
The FY 2025 Operating Fund Budget reflects less than 1% of District revenue sourced from federal and other financing sources. E-rate reimbursements for FY 2025 are estimated to be approximately \$302,000. Medicaid reimbursements are also included in this revenue category and are anticipated to be approximately \$25,000.

## **EXPENDITURE OUTLOOK**

A maintenance, level-services budget begins with the previous year's budget, with subsequent additions and reductions to staffing and other costs based on projected changes in enrollment, benefit costs, negotiated agreements, and other inflationary changes to existing, desired, or mandated programs.

Approximately 90% of the District's Operating Fund budget is allocated directly to personnel costs. Negotiated wages and health benefit costs comprise most of the District's Operating Fund costs. The FY 2025 Operating Fund Budget includes step movement and increases to salary scales based on existing collective bargaining agreements for all groups.

The Juneau School District is one of the largest employers in the City and Borough of Juneau.



District administration’s goal for FY 2025 is to provide the same—or an increased—level of services for students as existed in the prior year. This includes increased access to in-person course offerings, including CTE offerings, and electives for middle and high school students. The Board of Education adopted a district reorganization and consolidation plan on February 22/23, 2024, that will help preserve as many supports and opportunities for students as possible, despite declining revenue and increasing expenditures.

Below is a summary of the FY 2025 Operating Fund Expenditure Budget categorized by function, as described in the Alaska Department of Education and Early Development chart of accounts:

Operating Fund Function		2024-25 Proposed Budget
100	Instruction	\$ 26,032,492
200	Special Education Instr.	\$ 14,595,134
220	Special Education Support	\$ 4,948,952
320	Support Services-Student	\$ 3,267,912
350	Support Services-Instr.	\$ 3,319,739
400	School Administration	\$ 2,238,372
450	School Admin Support Svcs	\$ 2,397,757
500	District Administration	\$ 804,351
550	District Adm Support Svcs	\$ 3,986,393
600	Operations & Maintenance	\$ 6,206,272
700	Student Activities	\$ -
900	Other Financing Uses	\$ 30,000
		\$ 67,827,373

## **BUDGET SCENARIO**

### **FY 2024 Budget**

As previously noted, the material overstatement of revenue and understatement of expenditures in the adopted FY 2024 Operating Fund Budget, coupled with an audited negative fund balance on June 30, 2023, of \$(1,947,423), put the District in an extremely challenging budget scenario.

Current District administration has aggressively identified savings, adopted cost-saving measures, and worked with District partners, including CBJ, to address the ongoing district budget crisis. On March 4, 2024, the CBJ Assembly voted to approve a \$4.1 million loan and to support non-instructional, shared services. Ongoing effort and collaboration will ensure that the deficit is eliminated through Board action by June 30, 2024.

### **FY 2025 Budget**

The financial challenges of the FY 2024 budget year laid the groundwork for building the FY 2025 budget. It will take a combination of solutions to resolve the long-term effects of the District's financial position. Immediate cuts to current operations and larger structural changes to reduce costs, including consolidations and closures, were required to provide ongoing savings and balance the budget. Reconfiguration and consolidation will maintain as much support, opportunity, and programming for students as possible.

The Board of Education voted on February 22/23, 2024, to adopt the following reorganization plan for the 2024-25 school year:

- Six (6) Elementary Schools: K-6 grades at neighborhood schools
- One (1) Middle School: 7-8 grades at Thunder Mountain
- One (1) High School: 9-12 grades at Juneau-Douglas

Alternative/Optional programs:

- Montessori Borealis, Juneau Community Charter School, Yaakoosgé Daakahidi High School at Dzantik'i Heeni
- Tlingit Culture, Language and Literacy (TCLL) Program at Harborview Elementary
- District Office at Thunder Mountain, Harborview, or Dzantik'i Heeni (TBD)

Close three (3) facilities and relinquish to CBJ:

- Marie Drake
- Floyd Dryden Middle School
- District Office building

To meet the demands of a balanced budget and to make efficient use of school facilities, the pupil-teacher ratio (PTR) needed to rise at all levels; however, the board-adopted reorganization plan prevented PTRs from skyrocketing.

The PTR used to calculate the classroom teacher allocation for the FY 2025 Budget are as follows:

Pupil Teacher Ratio (PTR)		
FY 2024-25		
Grade Band	K-3	26.00
	4-6	30.00
	7-8	30.00
	9-12	30.00

On March 14, 2024, the Board of Education adopted a Reduction in Force (RIF) plan. The FY 2025 Budget will eliminate up to 46.5 teacher positions (FTE), 31.5 classified positions, and 3.5 administrator positions. It seems highly unlikely reductions in force can be managed solely through attrition. Had Governor Dunleavy not vetoed the BSA increase, few, if any, reductions in force would have been needed.

### Ongoing Budgeting Process

The District anticipates the budget environment over the next five years will be difficult. The State of Alaska continues to struggle with their constitutional obligation to adequately fund public education in Alaska. The District faces continued inflationary pressures on personnel and other costs, combined with ongoing decreasing enrollment projections. The Board of Education must also plan for repayment of its FY 2024 loan over the course of the next five years.

The District believes strongly in the importance of establishing a sustainable fiscal plan to weather turbulent funding, not only in the immediate future but also longer term. The District further believes that maintaining a responsible fund balance is essential for the preservation of the financial integrity of the District. Indeed, the Board of Education has adopted [JSD BP3470 Fund Balance](#), which provides additional guidance through the budget process.

Currently, the District finds itself in a challenging scenario, in which the District has been operating with a negative fund balance for a number of years. The District, like the Board of Education, is committed to turning around the District's financial position and is working diligently to remedy this situation. **The FY 2025 Budget repositions the District from a multimillion-dollar deficit to a balanced budget.**

### Budget Development

Due to the unexpected FY 2024 budget shortfall that was discovered midyear, the District and the Board of Education had to take immediate action toward balancing the FY 2024 budget, while simultaneously working on the budgeting process for FY 2025. Board action to adopt structural changes positioned schools for the future and was pivotal in the development of the FY 2025 budget. The Board's adoption of the specific reorganization plan described above reduced the initial FY 2025 projected deficit by nearly 50% and prevented devastating reductions in staffing levels, program offerings, and student supports. With Board action on the reorganization

plan and the \$680 BSA increase approved by the legislature (had it not been subsequently vetoed by the governor), few, if any, reductions in force would have been needed.

### **Community Input and Outreach**

Between January and March 2024, the District and Board of Education held numerous budget, finance committee, public input, staff, and board meetings to garner parent, community, staff, student, and stakeholder feedback on the district's budget and on [reorganization models](#).

- The District and Board of Education held 36 public meetings and community listening sessions with opportunities for input and feedback.
- Four community and staff input sessions were hosted and facilitated by the Alaska Family Engagement Center (AFEC) in partnership with the District. Approximately 300 participants attended these sessions.
- A JSD Budget Survey by AFEC received 595 responses.
- The Tlingit and Haida Office of the President and Cultural Heritage and Education Division hosted a Community Conversation on the District budget and reorganization, at which Superintendent Hauser presented and answered questions. More than 160 participants attended. Tlingit and Haida also circulated surveys to those in attendance, including Tribal citizens, parents, extended family, community members, and students.
- A JSD 2024 & 2025 Budget Feedback and Questions form online received 168 responses. All feedback was shared with the Board of Education, and questions were used to develop informational presentations. Respondents were 72% parents/guardians, 35.1% staff, 12.5% community members, and 4.2% students. (Some respondents represented multiple categories, so the total percentage of respondents exceeds 100%.)
- The District's dedicated [budgetinput@juneauschools.org](mailto:budgetinput@juneauschools.org) email received more than 350 messages during January and February 2024.
- The District launched a new Budget Update newsletter that was sent out to staff and families after budget meetings to keep the community informed. District announcements, including the newsletter, were also sent out through the Juneau Borough Schools App and CBJ social media accounts.
- Superintendent Hauser sent multiple budget messages to families and staff to communicate important updates throughout the process. He attended all board and public meetings, as well as staff meetings, site council meetings, and student council meetings. He also hosted a staff question-and-answer session in the Thunder Mountain High School Auditorium.

In addition, the District and Board of Education engaged extensively with the City and Borough of Juneau Assembly.

- A special joint meeting was held between the Assembly and Board of Education on January 30, 2024.
- Meetings of the CBJ Assembly regarding the school district budget and the Board of Education response were held on February 7, February 12, February 23, February 26, and March 4, 2024.
- CBJ issued five press releases between January 19 and February 27. These notices, as well as information on upcoming Board of Education meetings and Assembly meetings, were also disseminated on the CBJ Facebook page.

- The CBJ Assembly has received extensive community response regarding the Board of Education decisions.

The Operating Fund represents the largest portion of the FY 2025 Budget. However, other funding from grants and non-instructional funds outside the Operating Fund budget also support necessary and vital programs, resources, and opportunities for students.

## **OTHER FUNDS**

### **Grants**

Many federal grants passed through DEED are entitlement grants, for which the District can expect steady funding each year. However, some local grants are facing renewal, and the District will not receive confirmation on receipt of those grants until July 2024. The grants from local partners, such as Sealaska Heritage Institute, Goldbelt Heritage Foundation, and Douglas Indian Association, enhance place-based education, local Northwest Coast art education, and Tlingit language education. Several teachers are paid from these grants to support specialized programming.

Unconfirmed grants are **not** included in this budget at this time. If the grants are awarded, staff released through the reduction in force (RIF) process will be called back, pursuant to the RIF process and collective bargaining agreements.

### **High School and Middle School Activities**

The high school Student Activities Fund is funded solely by CBJ. Without CBJ support for high school activities, the District could not operate a high school activities program.

With the consolidation of two high schools into one, the District is committed to providing the same level of access for students wishing to participate in student activities. The District is therefore requesting the same funding level for high school activities in FY 2025 as in FY 2024. The District requests CBJ high school activities support of \$1,200,000 for FY 2025.

The District requests activities funding for the unified middle school in the amount of \$90,000, which is a reduction of \$15,000 from FY 2024.

### **Food Service**

The food service program for FY 2024 is not expected to end in the positive. On June 30, 2023, the Keep Kids Fed Act of 2022 sunsetted, resulting in a reimbursement loss of 40¢ per lunch and 15¢ per breakfast. The District requests \$75,000 to help subsidize the food service program and to continue to provide daily meals for students that are affordable for families.

### **Pupil Transportation**

The state funds the District's bus services at \$666 per student for students enrolled in regular, alternative, and charter schools. That per-pupil rate has not changed since **fall 2014**.

CSSB 140 included an increase to pupil transportation funding. The governor had not signaled opposition to an increase to pupil transportation funding. The board-approved budget reflects an



increase in transportation funding, indicative of CSSB 140. However, Governor Dunleavy vetoed that bill and the increase in pupil transportation funding it provided.

While state funding for transportation has not increased, contracted bus costs continue to increase and face inflationary pressures.

The District is currently working with the bus contractor to reduce and/or streamline routes in an effort to reduce and/or maintain transportation costs. However, students continue to live in all neighborhoods, which limits potential changes to routing. Special education routes are operating at capacity.

The District requests \$200,000, an increase of \$50,000 over the adopted FY 2024 budget, for pupil transportation next year.

### **Pre-Kindergarten Program**

The district received a multi-year grant to support the kindergarten readiness program, KinderReady, and is not requesting KinderReady funding at this time.

The District is requesting \$250,000 to support non-KinderReady, pre-K programs in the district, including Integrated Pre-K (IPK) peers. Pre-kindergarten benefits students' long-term academic outcomes and helps address the communitywide shortage of early childcare providers.

### **Community Schools**

The Community Schools program is funded through facility rent-related revenue and appropriations from CBJ. The primary expenditures for the department are three full-time staff (one 9-month scheduler, one 12-month scheduler, and one 12-month auditorium manager) and a variable number of non-permanent building monitors and auditorium assistants, who provide in-building supervision during rental events. Building supervision is necessary regardless of the number of people attending the event. Personnel and custodial costs and supplies, such as cleaning and paper products, have increased over the years.

The District requests \$150,000 for the Community School program, an increase of \$55,000 from FY 2024. The additional funding for Community Schools will ensure the District is able to continue to provide a valuable community service, while keeping rental space affordable for community groups and youth programs.

### **RALLY**

Historically, the District has requested additional funding in the amount of \$150,000 to support the RALLY childcare program.

The District is not requesting additional funding for the RALLY program for FY 2025, as it is anticipated to be self-sustaining. The District, along with Juneau families, appreciate the past support for the RALLY program.

## Learn to Swim

Alaska has the longest coastline in the nation. Alaska also continues to have the nation’s highest rate of drowning deaths. According to a [state report](#), 19 children, ages 14 and younger, died in drownings between 2016-21. The report concludes, “Children should be taught to swim and flip on their backs.”

The District requests \$75,000 for the Learn to Swim Program. With the board-adopted reorganization and consolidation plan, the District can not only continue to support the Learn to Swim Program but also consider expanding opportunities for students to learn to swim, since more students will have ready access to pools. The opportunity to learn to swim is vital in a coastal city, like Juneau, with a high level of water-based activities and access.

## TOTAL LOCAL FUNDING REQUEST

The District requests the Assembly fund general school operations at \$34,432,039, which is the maximum amount permitted according to the state foundation funding formula. This is an increase of \$3,656,239 over the FY 2024 approved budget.

The District also requests an additional \$2,040,000 for the non-instructional programs described above: Student Activities, Transportation, Food Service, Pre-K, Community Schools, and Learn to Swim. This is an increase of \$215,000 over the FY 2024 approved budget.

The following table summarizes the District’s funding request to the Assembly:

<b>Juneau School District FY25 Request for Funding Subject to CBJ Assembly Approval</b>	<b>FY23 Revised Budget</b>	<b>FY24 Approved Budget</b>	<b>FY25 Proposed Budget</b>	<b>Variance +/-</b>
<i>Presented to CBJ Assembly - 4.1.24</i>				
<b>K-12 Instructional Programs</b>				
100 General School Operating Fund <i>Maximum Allowable Local Contribution</i>	\$ 28,491,200	\$ 30,775,800	\$ 34,432,039	\$ 3,656,239
<b>Requests Non-Instructional</b>				
<b>K-12 Non-Instructional Programs</b>				
101 High School Activities	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ -
102 Middle School Activities	\$ 105,000	\$ 105,000	\$ 90,000	\$ (15,000)
205 Transportation	\$ 150,000	\$ 150,000	\$ 200,000	\$ 50,000
255 Food Service	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
<i>Total K-12 Non-Instructional Programs</i>	\$ 1,530,000	\$ 1,530,000	\$ 1,565,000	\$ 35,000
<b>Other Programs</b>				
TBD Pre-K			\$ 250,000	\$ 250,000
227 Kinder-Ready	\$ 450,000	\$ -	\$ -	\$ -
215 Community Schools	\$ 95,000	\$ 95,000	\$ 150,000	\$ 55,000
103 Learn to Swim	\$ 50,000	\$ 50,000	\$ 75,000	\$ 25,000
399 RALLY	\$ 150,000	\$ 150,000	\$ -	\$ (150,000)
<i>Total Other Programs</i>	\$ 745,000	\$ 295,000	\$ 475,000	\$ 180,000
<b>Shared Services</b>				
TBD <i>Shared Services Operations &amp; Maintenance</i> <i>* CBJ Approved on 3/4/2024 Non-Instructional O&amp;M</i>	\$ -	\$ 3,922,787	\$ 1,650,405	\$ (2,272,382)
<b>Total Non-Instructional</b>	\$ 2,275,000	\$ 5,747,787	\$ 3,690,405	\$ (2,057,382)
<b>Total Requests</b>	\$ 30,766,200	\$ 36,523,587	\$ 38,122,444	\$ 1,598,857

## Ongoing Commitment and Conclusion

The FY 2025 Budget repositions the District from a multimillion-dollar deficit to a balanced budget. District administration is committed to establishing solid financial

footing for the district moving forward. That commitment is foundational to the district's mission and Strategic Plan and essential to ensuring opportunities for current and future Juneau students.

The FY 2025 Budget reflects the District's commitment to transparency, to effective and efficient use of resources, and to fiscal responsibility. It represents our best effort to accurately anticipate or request funding resources and to work within that level to provide a comprehensive, yet sustainable, level of service for our students and community in fulfilling our vital mission: to provide all students with meaningful, relevant, and rigorous learning experiences in order to graduate diverse, engaged citizens ready for a changing world.

District administration is available to answer any questions concerning the FY 2025 Budget and will be present, along with Board of Education members, at the upcoming Assembly meetings at which the District budget will be discussed.

The Juneau School District and Board of Education appreciate the ongoing support and partnership from the City and Borough of Juneau and the Assembly, and the steadfast commitment to Juneau's students. Thank you for your consideration of the FY 2025 Budget.

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank Hauser', with a long horizontal flourish extending to the right.

Frank Hauser  
Superintendent

**Juneau School District**  
**FY25 Request for Funding Subject**  
**to CBJ Assembly Approval**

	FY23 Revised Budget	FY24 Approved Budget	FY25 Proposed Budget	Variance +/-
Presented to CBJ Assembly - 4.1.24				
<b>K-12 Instructional Programs</b>				
100 General School Operating Fund	\$ 28,491,200	\$ 30,775,800	\$ 34,432,039	\$ 3,656,239
<i>Maximum Allowable Local Contribution</i>				
<b>Requests Non-Instructional</b>				
<b>K-12 Non-Instructional Programs</b>				
101 High School Activities	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ -
102 Middle School Activities	\$ 105,000	\$ 105,000	\$ 90,000	\$ (15,000)
205 Transportation	\$ 150,000	\$ 150,000	\$ 200,000	\$ 50,000
255 Food Service	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
<i>Total K-12 Non-Instructional Programs</i>	\$ 1,530,000	\$ 1,530,000	\$ 1,565,000	\$ 35,000
<b>Other Programs</b>				
TBD Pre-K			\$ 250,000	\$ 250,000
227 Kinder-Ready	\$ 450,000	\$ -	\$ -	\$ -
215 Community Schools	\$ 95,000	\$ 95,000	\$ 150,000	\$ 55,000
103 Learn to Swim	\$ 50,000	\$ 50,000	\$ 75,000	\$ 25,000
399 RALLY	\$ 150,000	\$ 150,000	\$ -	\$ (150,000)
<i>Total Other Programs</i>	\$ 745,000	\$ 295,000	\$ 475,000	\$ 180,000
<b>Shared Services</b>				
TBD Shared Services Operations & Maintenance	\$ -	\$ 3,922,787	\$ 1,650,405	\$ (2,272,382)
<i>* CBJ Approved on 3/4/2024 Non-Instructional O&amp;M</i>				
<b>Total Non-Instructional</b>	\$ 2,275,000	\$ 5,747,787	\$ 3,690,405	\$ (2,057,382)
<b>Total Requests</b>	\$ 30,766,200	\$ 36,523,587	\$ 38,122,444	\$ 1,598,857

## Juneau School District FY25 Revenue - Operating Fund

Board Approved 3.14.24

Presented to CBJ Assembly - 4.1.24

Account Number / Description GENERAL FUND Fund	FY24 Approved	FY25 Proposed	Over (Under) 2023-24 Approved	% Change
100.00.000.000.000.0110 / CBJ DIRECT APPROPRIATIONS	\$ 30,775,800.00	\$ 34,432,039	\$ 3,656,239	11.88%
100.00.000.000.000.0400 / OTHER LOCAL REVENUE	\$ 24,700.00	\$ 15,000	\$ (9,700)	-39.27%
100.01.000.000.000.0400 / OTHER LOCAL REVENUE		\$ 3,545	\$ 3,545	
100.02.000.000.000.0400 / OTHER LOCAL REVENUE		\$ 24,824	\$ 24,824	
100.12.000.000.000.0400 / OTHER LOCAL REVENUE		\$ 6,798	\$ 6,798	
100.14.000.000.000.0400 / OTHER LOCAL REVENUE		\$ 9,718	\$ 9,718	
100.55.000.000.000.0400 / OTHER LOCAL REVENUE		\$ 1,622	\$ 1,622	
100.00.000.000.000.0410 / TUITION FROM STUDENTS		\$ 11,400	\$ 11,400	
100.00.000.004.000.0410 / TUITION FROM STUDENTS		\$ 47,000	\$ 47,000	
100.51.000.000.000.0410 / TUITION FROM STUDENTS	\$ 150,000.00	\$ 72,274	\$ (77,726)	-51.82%
100.00.000.000.000.0470 / E-RATE	\$ 302,000.00	\$ 302,000	\$ -	0.00%
100.00.000.000.000.0510 / STATE FOUNDATION	\$ 35,229,600.00	\$ 25,799,304	\$ (9,430,296)	-26.77%
100.00.000.000.000.0550 / SUPPLEMENTAL AID		\$ -	\$ -	
100.00.000.000.000.0560 / TRS ON-BEHALF REVENUE	\$ 8,489,600.00	\$ 4,757,646	\$ (3,731,954)	-43.96%
100.00.000.000.000.0570 / PERS ON-BEHALF REVENUE		\$ 413,841	\$ 413,841	
100.00.000.000.000.1505 / MEDICAID REIMBURSEMENTS	\$ 250,000.00	\$ 25,000	\$ (225,000)	-90.00%
			\$ -	
Total For GENERAL FUND	<b>\$ 75,221,700</b>	<b>\$ 65,922,011</b>		
FY 25 School Closure Revenue Adjustment (100% Revenue)		<b>\$ 1,905,362</b>		
		<b>\$ 67,827,373</b>	<b>\$ (7,394,327)</b>	<b>-9.83%</b>

## Juneau School District FY25 Revenue - All Funds

Board Approved 3.14.24

Presented to CBJ Assembly - 4.1.24

Fund Name	2024-25 Budget	Proposed	2023-24 Original Approved Budget	Over (Under) 2023-24 Approved	% Change
<b>Operating Fund</b>					
<i>Total Operating Fund</i>	\$ 67,827,373	\$	75,221,700	\$ (7,394,327)	-9.83%
<b>Student Activities</b>					
High School Activities	\$ 1,200,000	\$	1,200,000	\$ -	0.00%
Middle School Activities	\$ 90,000	\$	105,000	\$ (15,000)	-14.29%
Student, Parent & Community Fundraised	\$ 1,650,000	\$	1,650,000	\$ -	0.00%
<i>Total Student Activities</i>	\$ 2,940,000	\$	2,955,000	\$ (15,000)	-0.51%
<b>Targeted Assistance Programs</b>					
PreK Programming	\$ 250,000	\$	-	\$ 250,000	100.00%
Kinder Ready	\$ 450,000	\$	622,000	\$ (172,000)	-27.65%
Students and Families in Transition	\$ 25,000	\$	20,000	\$ 5,000	25.00%
School Improvement	\$ 215,000	\$	209,000	\$ 6,000	2.87%
Parent Involvement	\$ 20,000	\$	20,000	\$ -	0.00%
Neglected and Delinquent Students	\$ 70,000	\$	73,000	\$ (3,000)	-4.11%
Title I	\$ 480,000	\$	474,000	\$ 6,000	1.27%
Title III	\$ 24,000	\$	24,000	\$ -	0.00%
Title IV	\$ 180,000	\$	174,000	\$ 6,000	3.45%
Title VIB/Sec 619	\$ 1,620,000	\$	1,510,000	\$ 110,000	7.28%
Consolidated Admin	\$ 350,000	\$	344,000	\$ 6,000	1.74%
Carl Perkins	\$ 80,000	\$	89,000	\$ (9,000)	-10.11%
Indian Ed/SHI	\$ 1,350,000	\$	1,339,000	\$ 11,000	0.82%
Alternative High School	\$ 21,000	\$	21,000	\$ -	0.00%
DIPAC	\$ 23,000	\$	23,000	\$ -	0.00%
Youth in Detention	\$ 125,000	\$	125,000	\$ -	0.00%
STEPS	\$ -	\$	495,000	\$ (495,000)	-100.00%
21st Century (LEAP/CONNECT)	\$ -	\$	859,000	\$ (859,000)	-100.00%
Margaret Cargill Artful Teaching Project	\$ 375,000	\$	400,000	\$ (25,000)	-6.25%
Literacy	\$ 214,000	\$	214,000	\$ -	0.00%
Mental Wellness (AWARE)	\$ -	\$	428,000	\$ (428,000)	-100.00%
Summer School (ESSER FY24 \$293,000)	\$ -	\$	-	\$ -	0.00%
Miscellaneous Grant Funds	\$ 155,000	\$	155,000	\$ -	0.00%
<i>Total Targeted Assistance Programs</i>	\$ 5,777,000	\$	7,618,000	\$ (1,841,000)	-24.17%
<b>Professional Development</b>					
Teacher Training	\$ 315,000	\$	312,000	\$ 3,000	0.96%
State Contracted Travel	\$ 10,000	\$	10,000	\$ -	0.00%
Title II-A grant	\$ 95,000	\$	91,000	\$ 4,000	4.40%
<i>Total Professional Development</i>	\$ 420,000	\$	413,000	\$ 7,000	1.69%
<b>Student Services</b>					
Social Services	\$ 90,000	\$	90,000	\$ -	0.00%
Early Scholars	\$ 8,000	\$	8,000	\$ -	0.00%
Juneau Youth Court	\$ 45,000	\$	45,000	\$ -	0.00%
Suicide Prevention	\$ 25,000	\$	25,000	\$ -	0.00%
<i>Total Student Services</i>	\$ 168,000	\$	168,000	\$ -	0.00%
<b>Ancillary Services for Students and Community</b>					
Pupil Transportation	\$ 3,950,000	\$	3,554,000	\$ 396,000	11.14%
Community Schools	\$ 525,000	\$	495,000	\$ 30,000	6.06%
Food Service	\$ 2,465,000	\$	2,389,000	\$ 76,000	3.18%
Learn to Swim	\$ 75,000	\$	50,000	\$ 25,000	50.00%
RALLY	\$ 1,250,000	\$	1,143,000	\$ 107,000	9.36%
<i>Total Ancillary Services for Students and Community</i>	\$ 8,265,000	\$	7,631,000	\$ 634,000	8.31%
<b>TOTAL - All Funds</b>	<b>\$ 85,397,373</b>	<b>\$</b>	<b>94,006,700</b>	<b>\$ (8,609,327)</b>	<b>-9.16%</b>

## Juneau School District FY25 Expenditures - by Function

Board Approved 3.14.24

Presented to CBJ Assembly - 4.1.24

Function -	Board Adopted Configuration K-6, 7-8, 9-12 V.5	Shared Services	Non-Personnel Reductions	Personnel Reductions	FY25 Proposed
INSTRUCTION	\$ 31,330,430.40	\$ -	\$ (276,409.00)	\$ (5,021,529.41)	\$ 26,032,492.00
SPECIAL EDUCATION INSTR.	\$ 14,781,461.40	\$ -	\$ -	\$ (193,688.76)	\$ 14,595,134.37
SPECIAL EDUCATION SUPPORT	\$ 4,650,519.89	\$ -	\$ (2,500.00)	\$ 300,932.24	\$ 4,948,952.13
SUPPORT SERVICES-STUDENT	\$ 3,012,211.71	\$ -	\$ 1,535.00	\$ 254,164.79	\$ 3,267,911.50
SUPPORT SERVICES INSTR.	\$ 3,576,738.03	\$ -	\$ (89,774.00)	\$ (167,225.40)	\$ 3,319,738.62
SCHOOL ADMINISTRATION	\$ 2,492,683.23	\$ -	\$ -	\$ (254,311.08)	\$ 2,238,372.14
SCHOOL ADMIN SUPPORT SVCS	\$ 2,805,064.02	\$ -	\$ (90.00)	\$ (407,217.09)	\$ 2,397,756.93
DISTRICT ADMINISTRATION	\$ 783,887.04	\$ -	\$ 20,463.69	\$ -	\$ 804,350.73
DISTRICT ADM SUPPORT SVCS	\$ 3,995,604.94	\$ -	\$ (9,212.00)	\$ -	\$ 3,986,392.94
OPERATION AND MAINTENANCE	\$ 8,405,840.35	\$ (1,650,405.00)	\$ 34,989.06	\$ (587,781.46)	\$ 6,206,271.90
STUDENT ACTIVITIES	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING USES	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 30,000.00
<b>Grand Total</b>	<b>\$ 75,864,441.00</b>	<b>\$ (1,650,405.00)</b>	<b>\$ (320,997.25)</b>	<b>\$ (6,076,656.17)</b>	<b>\$ 67,827,373.26</b>

\* Comparative data from FY24 Operating Fund Budget is found in Exhibit A

## Juneau School District FY25 Expenditures - by Object

JSD Board Approved 3.14.24

Presented to CBJ Assembly- 4.1.24

Object -	Board Adopted Configuration K-6, 7-8, 9-12 v.5	Shared Services	Non-Personnel Reductions	Personnel Reductions	FY25 Proposed
310 CERTIFIED SALARIES	\$ 27,297,869.74	\$ (156.41)	\$ -	\$ (2,041,088.27)	\$ 25,256,625.06
320 NON CERTIFIED SALARIES	\$ 13,096,656.17	\$ (890,154.13)	\$ 68,400.00	\$ (885,461.73)	\$ 11,389,440.31
360 EMPLOYEE BENEFITS	\$ 26,694,745.36	\$ (524,275.73)	\$ 3,233.69	\$ (3,150,106.17)	\$ 23,034,587.83
410 PROFESSIONAL & TECHNICAL	\$ 2,084,500.00	\$ -	\$ -	\$ -	\$ 2,084,500.00
420 STAFF TRAVEL	\$ 68,375.00	\$ (2,000.00)	\$ (33,187.00)	\$ -	\$ 33,188.00
425 STUDENT TRAVEL	\$ 4,500.00	\$ -	\$ (2,000.00)	\$ -	\$ 2,500.00
430 UTILITIES & COMMUNICATIONS	\$ 486,796.00	\$ (27,800.00)	\$ -	\$ -	\$ 458,996.00
435 ENERGY	\$ 1,559,723.34	\$ -	\$ 39,789.06	\$ -	\$ 1,599,512.40
440 OTHER PURCHASED SERVICES	\$ 574,598.00	\$ (70,518.73)	\$ -	\$ -	\$ 504,079.27
445 INSURANCE & BONDS	\$ 1,992,400.00	\$ -	\$ -	\$ -	\$ 1,992,400.00
450 SUPPLIES MTERIALS & MEDIA	\$ 2,271,526.39	\$ (123,000.00)	\$ (397,233.00)	\$ -	\$ 1,751,293.39
490 OTHER EXPENSES	\$ 253,859.00	\$ (2,500.00)	\$ -	\$ -	\$ 251,359.00
495 INDIRECT COSTS	\$ (577,346.00)	\$ -	\$ -	\$ -	\$ (577,346.00)
510 EQUIPMENT	\$ 26,238.00	\$ (10,000.00)	\$ -	\$ -	\$ 16,238.00
900 TRANSFERS TO OTHER FUNDS	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 30,000.00
<b>Grand Total</b>	<b>\$ 75,864,441.00</b>	<b>\$ (1,650,405.00)</b>	<b>\$ (320,997.25)</b>	<b>\$ (6,076,656.17)</b>	<b>\$ 67,827,373.26</b>



# EXHIBIT A

Additional information as a means of comparison for operating fund expenditures from FY24 to FY25

Juneau School District FY25 Expenditure Comparison - Operating Fund					
Operating Fund Function		2024-25 Proposed Budget	2023-24 Projected Year End as of 12.19.23 data pull	Over (Under) 2023-24 Approved	% Change
100	Instruction	\$ 26,032,492	\$ 32,222,190	\$ (6,189,698)	-19.21%
200	Special Education Instr.	\$ 14,595,134	\$ 14,484,510	\$ 110,624	0.76%
220	Special Education Support	\$ 4,948,952	\$ 3,156,851	\$ 1,792,101	56.77%
320	Support Services-Student	\$ 3,267,912	\$ 3,294,117	\$ (26,206)	-0.80%
350	Support Services-Instr.	\$ 3,319,739	\$ 3,823,070	\$ (503,331)	-13.17%
400	School Administration	\$ 2,238,372	\$ 2,853,651	\$ (615,279)	-21.56%
450	School Admin Support Svcs	\$ 2,397,757	\$ 3,365,387	\$ (967,630)	-28.75%
500	District Administration	\$ 804,351	\$ 758,851	\$ 45,500	6.00%
550	District Adm Support Svcs	\$ 3,986,393	\$ 3,858,327	\$ 128,066	3.32%
600	Operations & Maintenance	\$ 6,206,272	\$ 8,998,958	\$ (2,792,686)	-31.03%
700	Student Activities	\$ -	\$ -	\$ -	-
900	Other Financing Uses	\$ 30,000	\$ 30,000	\$ -	0.00%
		\$ 67,827,373	\$ 76,845,912	\$ (9,018,539)	-11.74%

03/10/23 JSD Board Adopted FY24 Budget reflecting operating fund expenditures of \$75,221,700, as well as a beginning Fund Balance of \$968,017

\* Approved document does not provide function or object level detail.

06/30/23 Audited Financial Statements reflect a negative operating fund balance of -(\$1,947,423)

01/09/24 Review of FY24 budget identifies a deficit of -(\$7,597,651) based on many material mis-statements of both revenue and expenditure detail

01/09/24 Initial projection of FY24 Expenditures are estimated at \$76,845,912. This expenditure detail became the starting point for development of the FY25 budget

As of 3/14/24 Structural and programmatic adjustments have been considered and reflected in numerous iterations of the FY25 budget

FY 2024 BUDGET	Operating	K-12 Programs	Other Programs	Student Activities	ESSER III	Grants	NOTES
<b>REVENUES</b>							
State Foundation Program	\$ 35,229,600						Includes Quality Schools
CBJ General Fund Appropriation	30,775,800						
CBJ Restricted Fund Appropriation		325,000	845,000	1,305,000		-	
PERS/TRS On-behalf	8,489,600						Total Revenues
Other Revenues	726,700	5,037,000	1,693,000	-	1,660,291	10,049,000	\$ 96,135,991
<b>OTHER FINANCIAL SOURCES</b>							
Use of Unassigned Fund Balance							<b>Total Revenues and Other Financial Sources:</b>
<b>Total Funding Sources</b>	<b>75,221,700</b>	<b>5,362,000</b>	<b>2,538,000</b>	<b>1,305,000</b>	<b>1,660,291</b>	<b>10,049,000</b>	<b>96,135,991</b>
<b>EXPENDITURES</b>							
<b>REQUIRED OPERATING EXPENDITURES</b>							
Insurance: Property, Liability, etc.	1,987,800						CBJ policy increases
Recovery of Indirect Costs	(489,300)				(88,046)		
Utilities	2,292,900						
Certificated Payment for Leave	50,000						Contractual
Teacher Discretionary	50,400						Contractual
Student Activities—Elementary	57,800						Contractual
JSAA Professional Development	56,100						Contractual
Juneau Community Charter School	1,235,100						Contractual
Grants Administrator	4,800						
Payments to Retirement Systems by State	8,489,600						In-kind
<b>Subtotal Required Operating Expenditures</b>	<b>13,735,200</b>				<b>(88,046)</b>		
<b>ESSENTIAL EXPENDITURES</b>							
<b>Formula Driven Allocations</b>							
Elementary Teachers	9,680,000				868,337	474,000	PTR K-3 23.5, 4-5 26
Middle School Teachers	4,393,400				110,000		PTR 25
High School Teachers	6,842,000				110,000	23,000	PTR 26
Montessori Teachers	1,292,500						
HomeBRIDGE Teachers	308,000						2.80 FTE
Principals	1,650,000						
Assistant Principals	600,000						
Classified Staffing	3,684,200						School based staff
Cultural Education Paraeducators	125,600					318,000	
Health Services	939,200						
Health Services Supplies and Support	17,400						
School Non-personnel Budgets	932,200				-		Schools and HB allocation
<b>Total Formula Driven Allocations</b>	<b>30,464,500</b>				<b>1,088,337</b>	<b>815,000</b>	

<b>FY 2024 BUDGET</b>	<b>Operating</b>	<b>K-12 Programs</b>	<b>Other Programs</b>	<b>Student Activities</b>	<b>ESSER III</b>	<b>Grants</b>	<b>NOTES</b>
<b>Program Based Allocations</b>							
Special Education	17,366,400					1,510,000	
English Learner	1,144,000					-	
English Learner Supplies and Supervision	17,000					24,000	
Talented Enrichment Development	663,300					-	
Talented Enrichment Supplies	18,800					-	
Teaching & Learning District Staff & Supplies	333,300					344,000	+Equity and SeaWeek
Native Student Success Instruction	-					895,000	
Native Student Success Staff	98,700					776,000	
Assessment Staff and Supplies	526,200					-	Includes Quality Schools
PowerSchool Services	29,700					-	
Career & Technical Education Staff & Supplies	159,100					-	
Guidance Counselor Supplies	3,500					-	
Instructional Technology	852,500					-	
<b>Total Program Based Allocations</b>	<b>21,212,500</b>					<b>3,549,000</b>	
<b>Administration</b>							
Board of Education	73,800						
Office of Superintendent	358,500						
Chief of Staff and Communications	239,300						
Administrative Services and Fiscal Services	1,599,700						
Human Resources	723,000						
<b>Total Administration</b>	<b>2,994,300</b>						

<b>FY 2024 BUDGET</b>	<b>Operating</b>	<b>K-12 Programs</b>	<b>Other Programs</b>	<b>Student Activities</b>	<b>ESSER III</b>	<b>Grants</b>	<b>NOTES</b>
<b>Facility &amp; Informational Technology</b>							
Maintenance	1,661,700						
Custodial Services	3,475,400						
Auditorium	97,000						
Building Leases	(150,000)						JCCS \$-150K
Information Technology	1,414,500						
<b>Total Facility &amp; Information Technology</b>	<b>6,498,600</b>				-		
<b>Subtotal Essential Expenditures</b>	<b>61,169,900</b>	-	-	-	1,088,337	4,364,000	
<b>DISCRETIONARY SERVICES (PRIORITIZATION)</b>							
<b>School Based Support Services</b>							
Elementary Reading & Equity Specialists	-				330,000		
High School Tlingit Language Teacher-.20 FTE	21,600						
Expand Middle School World Language Program	110,000						
Second Career & College Advisor at HS	-						
Web Master & Online Program Technician	-						
High School Credit Recovery Programs	-				30,000		
<b>Total School Based</b>	<b>131,600</b>	-	-	-	360,000		
<b>Grant Funded Supplemental Instructional Programs</b>							
Carl Perkins	-					89,000	
<b>Total Grant Funded Supplemental Instructional Programs</b>	<b>-</b>	-	-	-	-	89,000	
<b>District Level Staff Services Provided to Schools</b>							
Elementary Art Specialists\	110,000						
Elementary STEM Specialist	-						
Elementary Integration Specialist	-						
<b>Total Staff Services</b>	<b>110,000</b>	-	-	-	-	-	

<b>FY 2024 BUDGET</b>	<b>Operating</b>	<b>K-12 Programs</b>	<b>Other Programs</b>	<b>Student Activities</b>	<b>ESSER III</b>	<b>Grants</b>	<b>NOTES</b>
<b>District Level Enrichment Services Provided to Schools</b>							
Instructional Services: Big Ideas Math Annual Digital and Workbook	50,000					-	
Elders' Honoraria	15,000					-	
Library Services	-					-	
SAT/ACT/WorkKeys	10,000					-	
Early Scholars	-					8,000	
Juneau Youth Court	-					45,000	
<b>Total District Level Enrichment Services</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,000</b>	
<b>Student Activities</b>							
High School Activities	-			1,200,000	-		
Middle School Activities	-			105,000	-		
Student, Parent & Community Fund Raised	-					1,650,000	
<b>Total Student Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,305,000</b>	<b>-</b>	<b>1,650,000</b>	
<b>Targeted Assistance Programs</b>							
Kinder Ready	-		450,000			172,000	
Students and Families in Transition	-					20,000	
School Improvement	-					209,000	
Parent Involvement	-					20,000	
Neglected and Delinquent Students	-					73,000	
Title IV	-					174,000	
Alternative High School	-					21,000	
Youth in Detention	-					125,000	
STEPS	-					495,000	
21st Century (LEAP/CONNECT)	-					859,000	
Margaret A. Cargill Artful Teaching Project	-					400,000	
Literacy	-					214,000	
Mental Wellness (AWARE)	-					428,000	
Summer School	-				300,000	-	
Miscellaneous Grant funds	-					155,000	
<b>Total Targeted Assistance Programs</b>	<b>-</b>	<b>-</b>	<b>450,000</b>	<b>-</b>	<b>300,000</b>	<b>3,365,000</b>	

FY 2024 BUDGET	Operating	K-12 Programs	Other Programs	Student Activities	ESSER III	Grants	NOTES
<b>Professional Development</b>							
Professional Development	-					-	
Teacher Training	-					312,000	
State Contracted Travel	-					10,000	
Title II-A grant	-					91,000	
<b>Total Professional Development</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>413,000</b>	
<b>Student Services</b>							
Social Services	-					90,000	
Suicide Prevention	-					25,000	
<b>Total Student Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>115,000</b>	
<b>Ancillary Services for Students and Community</b>							
Pupil Transportation		3,554,000					
Community Schools			395,000				
Food Service		2,389,000					
RALLY			1,143,000				
<b>Total Ancillary Services</b>	<b>-</b>	<b>5,943,000</b>	<b>1,538,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Subtotal Discretionary Services</b>	<b>316,600</b>	<b>5,943,000</b>	<b>1,988,000</b>	<b>1,305,000</b>	<b>660,000</b>	<b>5,685,000</b>	
<b>Total Expenditures</b>	<b>75,221,700</b>	<b>5,943,000</b>	<b>1,988,000</b>	<b>1,305,000</b>	<b>1,660,291</b>	<b>10,049,000</b>	
<b>Estimated Funding Sources less Projected Expenditures</b>	<b>-</b>	<b>(581,000)</b>	<b>550,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	
							<b>Total Expenditures:</b>
							<b>96,166,991</b>

<b>FY 2024 BUDGET</b>	<b>Operating</b>	<b>K-12 Programs</b>	<b>Other Programs</b>	<b>Student Activities</b>	<b>ESSER III</b>	<b>Grants</b>	<b>NOTES</b>
<b>BUDGET SUMMARY</b>	<b>Operating</b>	<b>K-12 Programs</b>	<b>Other Programs</b>	<b>Student Activities</b>	<b>ESSER III</b>	<b>Grants</b>	
Total Funding Sources	<u>75,221,700</u>	<u>5,362,000</u>	<u>2,538,000</u>	<u>1,305,000</u>	<u>1,660,291</u>	<u>10,049,000</u>	
Required Expenditures	13,735,200	-	-	-	(88,046)	-	
Essential Expenditures	61,169,900	-	-	-	1,088,337	4,364,000	
Other Essential Expenditures	316,600	5,943,000	1,988,000	1,305,000	660,000	5,685,000	
<b>Total Expenditures</b>	<u>75,221,700</u>	<u>5,943,000</u>	<u>1,988,000</u>	<u>1,305,000</u>	<u>1,660,291</u>	<u>10,049,000</u>	
<b>Funding Sources less Expenditures</b>	<u>-</u>	<u>(581,000)</u>	<u>550,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>FUND BALANCE SUMMARY</b>	<b>Operating</b>	<b>K-12 Programs</b>	<b>Other Programs</b>	<b>Student Activities</b>	<b>ESSER III</b>	<b>Grants</b>	
Projected Beginning Fund Balance	968,017	(1,283,853)	(750,000)	1,152,547			
Use of fund balance	-	-	-	-	-	-	
Revenues in Excess of Expenditures	-	(581,000)	550,000	-	-	-	
<b>Estimated Year End Fund Balance</b>	<u>968,017</u>	<u>(1,864,853)</u>	<u>(200,000)</u>	<u>1,152,547</u>	<u>-</u>	<u>-</u>	<b><u>TOTAL REVENUE OVER EXPENDITURES</u></b>
							<b>(31,000)</b>
<b>Desired Ending Fund Balance, Board Policy</b>	<u>1,128,300</u>						4,185,417
							<b>4,154,417</b>

# **Informational Section: Appendices**

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# State Foundation Formula & Local Contribution

Funding for the school district is based off its **Average Daily Membership (ADM)**. ADM is the average student enrollment for 20 school days, ending on the fourth Friday in October. The ADM is then adjusted by the following factors, determined by the State of Alaska, to get the **Adjusted Average Daily Membership (AADM)**.



### SCHOOL SIZE FACTOR

A formula from the school size factor table is used to calculate the adjusted ADM for each school. Smaller schools will be adjusted at a greater level than larger schools.

Step 1: 3,797.00 -> 4,397.87



### VOCATIONAL & TECHNICAL EDUCATION FACTOR

Assist districts in providing career and technical education services in grades 7-12. The district's previously adjusted ADM is multiplied by the vocational and technical education factor of 1.015.

Step 4: 6,042.67-> 6,133.31



### DISTRICT COST FACTOR

Cost factors are specific to each school district and dependent on geographic location. The district's school size adjusted ADM is multiplied by the cost factor.

Step 2: 4,397.87 -> 5,035.56



### INTENSIVE SERVICES COUNTS

Adjustment for students meeting qualifications and receiving specialized services. The district's intensive count is added to the previously adjusted ADM.

Step 5: 6,133.31 -> 7,433.31



### SPECIAL NEEDS FACTOR

Includes special education, gifted/talented, and bilingual/bicultural. The previously adjusted ADM is multiplied by the special needs factor.

Step 3: 5,035.56 -> 6,042.67



### CORRESPONDENCE STUDENT COUNTS

Adjustment for students enrolled in correspondence courses. The correspondence count is added to the previously adjusted ADM.

Step 6: 7,433.31-> 7,600.71 (AADM)

The AADM is then multiplied by the **Base Student Allocation (BSA)**, which is set annually by the State of Alaska, to determine the district's **Basic Need Entitlement**.

$$7,600.71 \text{ (AADM)} \times \$5,960 \text{ (BSA)} = \$45,300,253 \text{ (Basic Need Entitlement)}$$

The **Required Local Contribution** and the **Deductible Federal Impact Aid** are then determined.

The **Required Local Contribution** equals the full and true value of taxable property multiplied by the mill rate.

$$\$7,404,739,517 \times .00265 = \$19,622,560$$

The **Deductible Federal Impact Aid** is: **N/A**

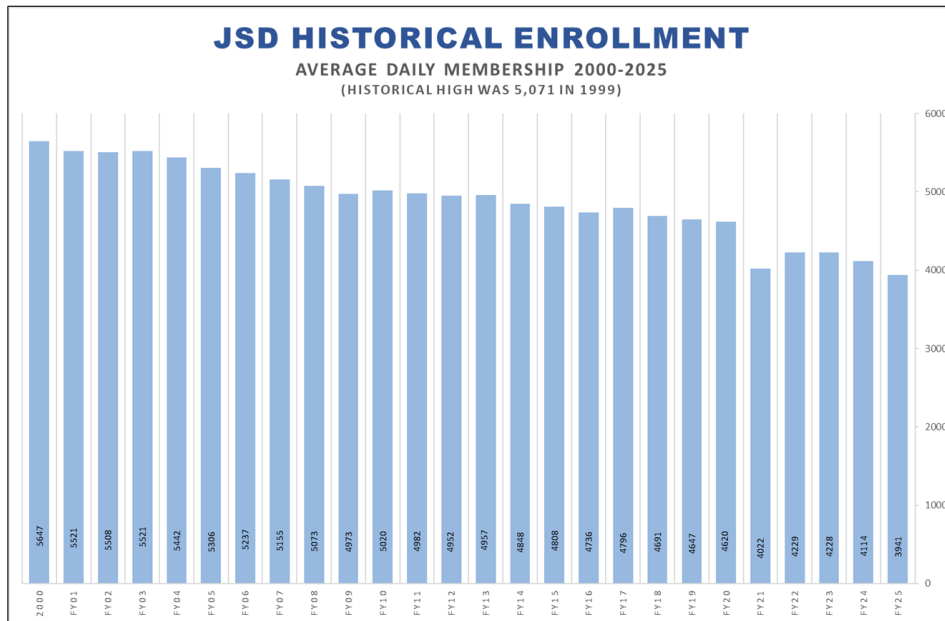
The **State Foundation Aid**, or the level of funding provided to the district from the State of Alaska, is determined by the **Basic Need Entitlement** subtracted by the **Required Local Contribution** and the **Level of Federal Impact Aid**.

<b>Basic Need Entitlement</b>	<b>\$45,300,253</b>
<b>Required Local Contribution</b>	<b>-\$19,622,560</b>
<b>Level of Federal Impact Aid</b>	<b>- \$ N/A</b>
<b>Quality Schools (\$16 x AADM)</b>	<b>+ \$121,611</b>
<b>State Foundation Aid</b>	<b>\$ 25,799,304</b>

**Juneau School District Enrollment by School and Grade Level  
2024 - 2025 School Year - Projected**

School	K	1	2	3	4	5	6	7	8	9	10	11	12	School Total
Auke Bay	35	38	45	41	54	63	54							330
Gastineau	31	33	37	37	36	48	48							270
Glacier Valley	38	35	45	51	36	43	51							299
Harborview	29	29	38	31	24	35	41							227
TCLL	12	12	12	12	12	12	12	11	11					106
Kaxdigowoo Heen	33	34	37	42	34	43	44							267
Mendenhall River	38	43	39	42	36	39	40							277
Floyd Dryden								106	132					238
Dzanti Heeni								130	148					278
Juneau Douglas										134	153	125	132	544
Thunder Mountain										138	155	143	125	561
Yaakoosgé											15	29	35	79
Juneau Charter	7	10	10	9	8	7	11	9	12					83
Montessori	11	24	22	25	23	27	15	17	18					182
Johnson Youth										1	1	3	2	7
<b>Sub Total</b>	<b>234</b>	<b>258</b>	<b>285</b>	<b>290</b>	<b>263</b>	<b>317</b>	<b>316</b>	<b>273</b>	<b>322</b>	<b>273</b>	<b>326</b>	<b>299</b>	<b>299</b>	<b>3755</b>
HomeBridge Correspondence	3	4	8	3	6	8	10	21	16	20	25	28	34	186
<b>Grade Total</b>	<b>237</b>	<b>262</b>	<b>293</b>	<b>293</b>	<b>269</b>	<b>325</b>	<b>326</b>	<b>294</b>	<b>338</b>	<b>293</b>	<b>351</b>	<b>327</b>	<b>333</b>	<b>3941</b>

\* Projected Enrollment numbers do not include estimated Integrated Pre-K ADM of 84 (50% eligible for Foundation Funding)



## Juneau Education Association Salary Schedule 2024 - 2025 School Year 185 Days

Prior to 5/1/1996 JEA 1	B+0	B+18	B+29	B+40	B+58
After 5/1/1996 JEA 2				M+0	M+18
	B+0	B+18	M+0	M+18	M+36
			B+36	B+54	B+72
STEP	ANNUAL				
STEP 1	\$57,288	\$58,255	\$60,662	\$63,183	\$64,649
STEP 2	\$58,780	\$59,775	\$62,257	\$64,854	\$66,362
STEP 3	\$60,321	\$61,342	\$63,900	\$66,573	\$68,127
STEP 4	\$61,904	\$62,957	\$65,590	\$68,343	\$69,946
STEP 5	\$63,534	\$64,620	\$67,334	\$70,168	\$71,819
STEP 6	\$65,215	\$66,331	\$69,128	\$72,047	\$73,747
STEP 7	\$66,945	\$68,096	\$70,974	\$73,983	\$75,730
STEP 8	\$68,725	\$69,912	\$72,877	\$75,976	\$77,775
STEP 9	\$70,562	\$71,785	\$74,835	\$78,031	\$79,884
STEP 10	\$70,562	\$73,713	\$76,855	\$80,146	\$82,052
STEP 11	\$70,562	\$75,697	\$78,938	\$82,325	\$84,291
STEP 12	\$70,562	\$77,743	\$81,080	\$84,565	\$86,590
STEP 13	\$70,562	\$79,850	\$83,285	\$86,878	\$88,965
STEP 14	\$70,562	\$79,850	\$85,558	\$89,257	\$91,407
STEP 15	\$72,452	\$79,850	\$85,558	\$91,711	\$93,923
STEP 16	\$72,452	\$82,020	\$87,898	\$94,234	\$96,512
STEP 17	\$72,452	\$82,020	\$87,898	\$96,844	\$99,203
STEP 18	\$72,452	\$82,020	\$87,898	\$98,186	\$100,579

## 2024-25 Class Size - Proposed Budget

Pupil Teacher Ratio (PTR) FY 2023-24			Pupil Teacher Ratio (PTR) FY 2024-25		
Grade Band	K-3	23.50	Grade Band	K-3	26.00
	4-6	26.00		4-6	30.00
	7-8	25.00		7-8	30.00
	9-12	26.00		9-12	30.00

### Juneau Education Support Staff - Salary Schedule 2024 - 2025 School Year

Range	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
A	21.69	22.11	22.55	23.00	23.46	23.92	24.40	24.93	25.41	25.97	26.51	27.08	27.64	28.26	28.87	29.51	30.15
B	22.60	23.05	23.51	23.99	24.47	24.98	25.49	26.02	26.56	27.14	27.74	28.33	28.95	29.59	30.24	30.93	31.63
C	23.60	24.10	24.57	25.09	25.62	26.18	26.73	27.32	27.91	28.53	29.13	29.78	30.46	31.14	31.83	32.58	33.31
D	24.60	25.14	25.65	26.21	26.76	27.34	27.93	28.56	29.16	29.82	30.48	31.16	31.87	32.63	33.34	34.13	34.92
E	25.74	26.31	26.85	27.43	28.01	28.64	29.30	29.93	30.60	31.28	31.99	32.72	33.48	34.24	35.08	35.87	36.73
F	26.91	27.51	28.10	28.72	29.38	30.02	30.69	31.39	32.10	32.83	33.58	34.35	35.17	35.97	36.84	37.73	38.60
G	28.23	28.83	29.48	30.13	30.82	31.53	32.22	32.98	33.75	34.51	35.34	36.16	37.00	37.90	38.81	39.76	40.71
H	29.55	30.19	30.88	31.59	32.29	33.03	33.81	34.58	35.39	36.21	37.09	37.98	38.88	39.82	40.82	41.80	42.81
I	31.01	31.71	32.45	33.18	33.97	34.74	35.58	36.41	37.27	38.16	39.07	40.02	41.00	41.99	43.04	44.09	45.20
J	32.53	33.26	34.06	34.85	35.67	36.50	37.35	38.26	39.18	40.13	41.09	42.09	43.15	44.19	45.30	46.41	47.59
K	34.20	35.02	35.83	36.69	37.52	38.44	39.38	40.31	41.29	42.33	43.36	44.46	45.56	46.70	47.86	49.08	50.32
L	35.94	36.80	37.67	38.57	39.51	40.46	41.43	42.47	43.51	45.01	45.68	46.83	48.00	49.23	50.47	51.77	53.09
M	37.83	38.74	39.66	40.63	41.62	42.62	43.67	44.75	45.84	47.00	48.19	49.42	50.69	51.96	53.28	54.65	56.07

Range	2	3	4	5	6	7	8	9	10	11	12	13
RN	33.55	34.50	35.51	36.55	37.59	38.73	39.87	41.05	42.29	43.56	44.86	46.24
RN+BSN	34.37	35.51	36.55	37.59	38.73	39.87	41.05	42.29	43.56	44.86	46.24	47.64
RN+BSN+MA	35.23	36.23	37.30	38.40	39.54	40.71	41.94	43.20	44.51	45.83	47.25	48.69

JESS JOB CLASSIFICATIONS	RANGE	JESS JOB CLASSIFICATIONS	RANGE
Accounting Technician I	E	Health Assistant	E
Accounting Technician II	I	HVAC Mechanic I	G
Accounts Payable Clerk	E	HVAC Mechanic II	H
Administrative Assistant I	E	Information Technology Support Specialist	I
Administrative Assistant I - Student Services	E	Library Assistant	B
Administrative Assistant I - ES	E	Mail and Freight Handler	C
Administrative Assistant I - MS	E	Maintenance Mechanic - Lead	I
Administrative Assistant II	F	Maintenance Mechanic I	F
Administrative Assistant II - Director	F	Maintenance Mechanic II	H
Administrative Assistant II - HS	F	Management Assistant - JCCS	M
Administrative Specialist - Charter School	G	Office Assistant I	A
Alaska Native Cultural Paraeducator	H	Office Assistant II	B
Athletics & Activities Assistant	E	Paraeducator	A
Auditorium Manager	I	Payroll & Benefits Specialist	I
Career Advisor	H	Payroll Specialist	G
Capital Community Learning Center Site Manager	H	Program Assistant, ISS, HS	D
Content Management Technician	G	Program Assistant, ISS, MS	C
Computer Lab Monitor	C	RALLY Assistant Site Manager	C
Computer Systems Technician	M	RALLY Recreation Assistant	A
Computer Technician - Head	K	RALLY Site Manager	H
Custodian	C	Registered Nurse	see schedule
Custodian - Head	D	Registrar-High School	E
Custodian/Warehouseman	D	Self-Contained Special Education Paraeducator	D
Data Technician	G	Special Education Paraeducator	C
Data Technician - Assessments	G	Student Services Specialist	G
Deaf Education Interpreter	F	Teaching and Learning Support Specialist	H
Electrical Maintenance Mechanic	H	Truancy Tracker	H

## JUNEAU SCHOOL DISTRICT FRINGE BENEFIT RATES FY 2022-23 to FY 2024-25

Certified	2022-23 Approved	2023-24 Approved	2024-25 Approved
Health Insurance	\$1634/mo	\$1644/mo	\$1654/mo
Unemployment	Reimbursable	Reimbursable	Reimbursable
Workers Comp	1.59%	1.59%	1.59%
Social Security	0.00%	0.00%	0.00%
Medicare	1.45%	1.45%	1.45%
TRS	12.56%	12.56%	12.56%
TRS On-Behalf	12.06%	12.96%	16.03%
<b>Classified</b>			
Health Insurance	\$1,704/mo	\$1,704/mo	\$1,704/mo
Legal Trust	\$12/mo	\$12/mo	\$12/mo
Unemployment	Reimbursable	Reimbursable	Reimbursable
Workers Comp	1.59%	1.59%	1.59%
Social Security	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
PERS	22.00%	22.00%	22.00%
PERS On-Behalf	2.79%	3.10%	3.10%
<b>Substitute/Temporary</b>			
Workers Comp	1.59%	1.59%	1.59%
Social Security	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%

# State Chart of Accounts - Function Summary

## **100 - Instruction**

Instruction includes the educational activities directly involving the interaction between teachers and students. Included here are the certificated classroom teachers or other certificated personnel who are performing as classroom teacher and classroom aides or classroom assistants who directly assist in the instructional process.

## **200 - Special Education Instruction**

Special education instruction includes the educational activities directly involving the interaction between teachers and special education students in the classroom or other facility. Included here are the certificated special education teachers or other certificated personnel who are performing as the special education teacher and classroom aides or classroom assistants who directly assist in the special education instructional process.

## **220 - Special Education Support Services**

Special education support services - students includes educational activities designed to assess and improve the wellbeing of special education students. Included here is the special education director/coordinator/manager. Also included are the costs of such activities as special education guidance, health services, social work, psychological services, speech pathology services, audiology services, and physical therapy services provided to students as the result of an Individualized Education Program (IEP).

## **300 - Support Services - Students**

Support services - students includes the activities designed to assess and improve the wellbeing and health of students and to supplement the instruction process. Included here are guidance services, health services, attendance and social work services and boarding home costs.

## **350 - Support Services - Instruction**

Support services - instruction includes those activities that assist instructional staff with the content and process of providing learning experiences for students. Included are improvement of instructional services (curriculum development and techniques of instruction), library services, audiovisual services, and in-service training. Included here are the costs of nonteaching

director/coordinator/managers who are specifically trained and directly assigned to instructional programs and librarians and library aides.

## **400 - School Administration**

School administration includes the activities of overall management, direction and leadership of a school. This includes general supervision of the school, evaluation of school staff members, assignment of duties to staff members, and coordination of school instructional activities. Included here are certificated school administration staff including principals and head teachers while not in the classroom teaching.

## **450 - School Administration Support Services**

School administration support services includes the activities that support School Administration, function 400 in the overall management of a school. Included here are the noncertificated school administration staff including secretaries and clerks.

## **510 - District Administration**

District administration includes the activities of broad overall district-wide executive and general administration of the school district. This includes the office of the superintendent; activities of the elected school board and any expenditures for lobbyists; public relations and information services; and any district-wide planning, research, development and evaluation activities.

## **550 - District Administration Support Services**

Activities of managing and conducting general administrative services of the school district including accounting, payroll and budgeting, purchasing, recruiting and placement, statistical manipulation and reporting, and data processing.

## **600 - Operations and Maintenance of Plant**

Activities of keeping buildings open and ready for use, equipment in an effective state of repair and grounds keeping. This includes the director/coordinator/manager of operations, janitors, and custodial staff.

## **780 - Community Services**

Activities provided by a school or school district for purposes of relating to the community as a whole or some segment of the community not directly related to providing education for students.