



Office of the Superintendent
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Juneau, AK 99801-8529
(907) 523-1702

April 1, 2025

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 2025-26 (FY 2026) Budget for the District's Operating Fund and all Special Revenue Funds, totaling \$95,503,455. The budget was unanimously adopted by the Board of Education at its March 28, 2025, Special Meeting.

The FY 2026 Budget reflects the District's best effort to present a spending plan that addresses the budget challenges and state funding uncertainty the District is facing, by demonstrating efficient and effective use of human and financial resources, while also steadfastly supporting the community's commitment to successful student learning.

The FY 2026 Budget includes appropriations for all funds requiring annual budgets. It represents an increase of 4.44%, which reflects the state "hold harmless" provision following school consolidation for the 2024-25 school year, FY 2025 state one-time funds, and 2024-25 school year vacancies.

Fund Name	2025-26	2024-25	Over (Under)	Percent
	Approved Budget	Revised Budget		
Operating Fund	\$ 79,260,696	\$ 73,870,116	\$ 5,390,580	7.30%
Student Activities	\$ 2,940,000	\$ 2,940,000	\$ -	0.00%
Targeted Assistance Programs	\$ 4,599,759	\$ 5,777,000	\$ (1,177,241)	-20.38%
Professional Development	\$ 335,000	\$ 420,000	\$ (85,000)	-20.24%
Student Services	\$ 168,000	\$ 168,000	\$ -	0.00%
Ancillary Services for Student and Community	\$ 8,200,000	\$ 8,265,000	\$ (65,000)	-0.79%
TOTAL - ALL FUNDS	\$ 95,503,455	\$ 91,440,116	\$ 4,063,339	4.44%

OPERATING FUND OVERVIEW

This budget represents an operating spending plan that is based on a 3.1% decrease in projected enrollment from FY 2025, as well as an anticipated increase to state funding in the amount of \$400 through the Base Student Allocation (BSA) or one-time equivalent.

The City and Borough of Juneau (CBJ) has historically provided the maximum allowed local contribution, as specified in the state foundation funding formula. This adopted budget assumes

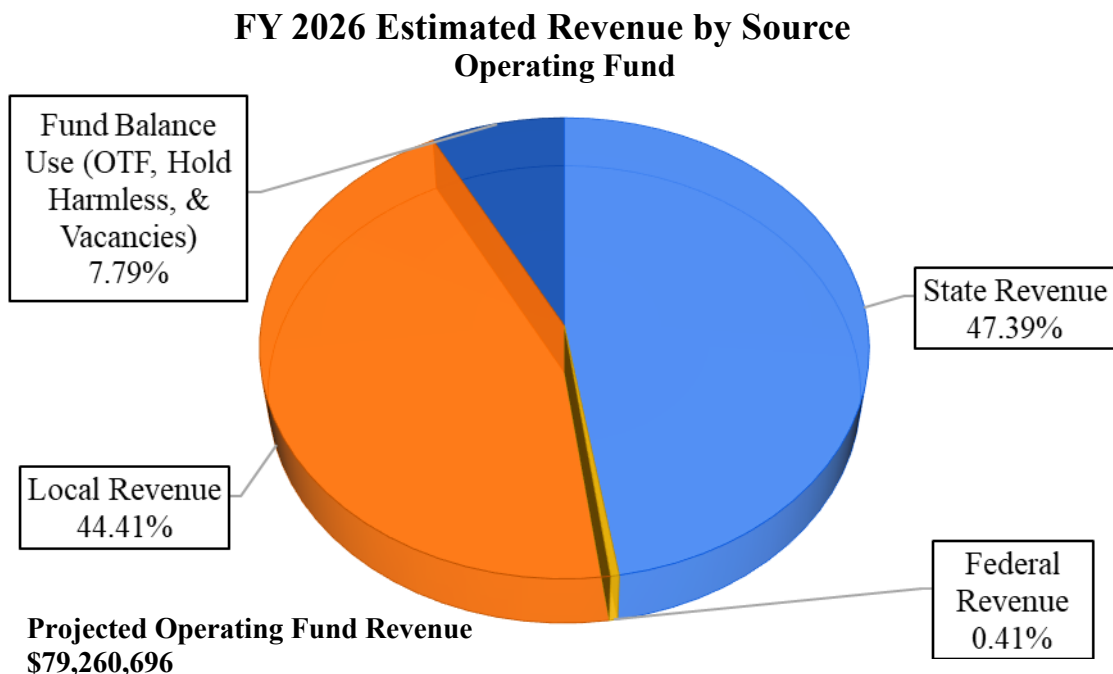
that continued support and reflects an increase in local contribution of \$572,674, which is the maximum allowed local contribution for FY 2026.

The following table summarizes estimated changes to Operating Fund revenues:

Operating Fund	Percent of Budget	2025-26 Approved Budget	2024-25 Revised Budget	Over (Under) 2024-25	Percent Change
Local Revenues	44.41%	\$ 35,196,894	\$ 34,624,220	\$ 572,674	1.65%
State Revenues	47.39%	\$ 37,559,038	\$ 39,144,612	\$ (1,585,574)	-4.05%
Federal Revenues	0.41%	\$ 327,000	\$ 101,284	\$ 225,716	222.85%
Use of Fund Balance	7.79%	\$ 6,177,764	\$ -	\$ 6,177,764	100.00%
TOTAL - OPERATING FUND		\$ 79,260,696	\$ 73,870,116	\$ 5,390,580	7.30%

REVENUE OUTLOOK

District Operating Fund sources are comprised of local, state, and federal revenues. Additionally, the FY 2026 budget includes the use of fund balance. Fund balance reflects the state “hold harmless” provision following school consolidation for the 2024-25 school year, FY 2025 state one-time funds, and 2024-25 school year vacancies.



Local Revenue

Estimated local revenue from all sources in FY 2026 totals \$35,196,894. This amount reflects an increase to the local contribution of \$572,674, or 1.65%, as compared to the FY 2025 Approved Revised Budget. The maximum allowed local contribution from CBJ has increased for the 2025-26 school year because of an increase in the 2024 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.

State Revenue

Estimated state foundation revenue in the FY 2026 Budget totals \$37,559,038, which is a decrease of \$(1,585,574), or -4.05%, from the FY 2025 Revised Operating Fund Budget. The FY 2026 Budget reflects a BSA of \$6,360, which is based on an anticipated increase to the BSA of \$400 or one-time equivalent, and \$2,310,334 from the state “hold harmless” provision following school consolidation for the 2024-25 school year. As has been the case for many years, the Juneau School District is in an unknown funding situation and has no choice but to move forward planning in good faith. The District is also projecting a 3.1% decrease in enrollment in FY 2026 from the previous year’s student count, which has a direct impact on funding.

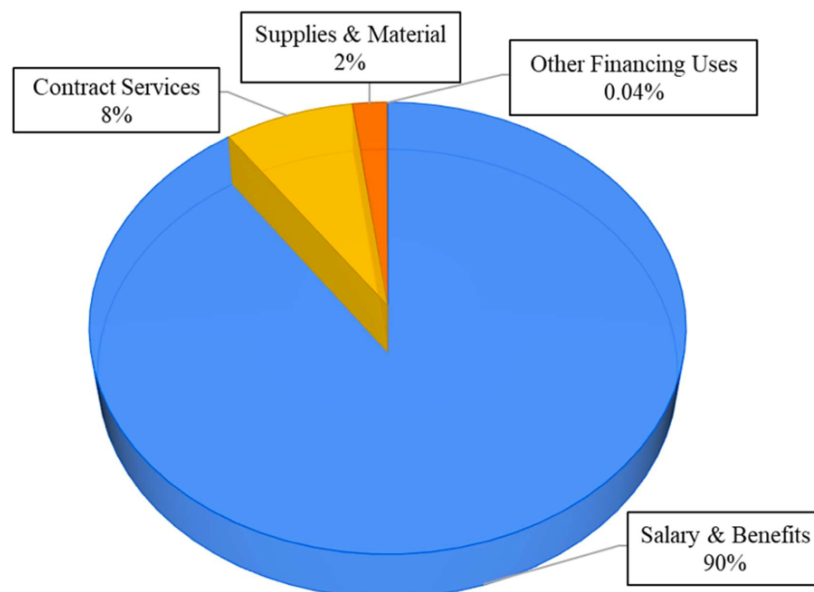
Federal Revenue and Other Financing Sources

The FY 2026 Budget reflects less than 1% of District revenue sourced from federal and other financing sources. E-rate reimbursements for FY 2026 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-service budget begins with the previous year’s budget, with subsequent additions and reductions to staffing and other costs based on projected changes in enrollments, benefit costs, negotiated agreements, and other inflationary changes to existing, desired, or mandated programs.

Nearly 90% of the District’s operating budget is allocated directly to personnel costs. Negotiated wages and health benefit costs comprise most of the District’s Operating Fund costs. The District is currently engaged in contract negotiation with all three of its collective bargaining units. The FY 2026 Budget includes step movement for all groups and a 2.5% Juneau Education Association (teacher bargaining group) increase, reflective of the District’s initial proposal. The Juneau School District is one of the largest employers in Juneau.



District administration’s goal for the 2025-26 school year is to provide the same—or an increased—level of services for students as existed in prior years.

The FY 2026 Budget maintains comparable staffing levels to the 2024-25 school year, including positions added back following FY 2025 one-time state funding.

The FY 2026 Budget reduces the pupil-teacher ratio (PTR) at grades 4-6 by two, from 30:1 to 28:1. The PTR used to calculate the classroom teacher allocation for the FY 2026 budget is as follows:

Pupil-Teacher Ratio (PTR) FY 2025-2026		
Grade Band	K-3	26.0
	4-6	28.0*
	7-8	30.0
	9-12	30.0

* PTR reduced from 30:1 to 28:1

Below is a summary of the FY 2026 Operating Fund Expenditure Budget categorized by function, as described in the Alaska Department of Education and Early Development chart of accounts:

Operating Fund Function	FY 2025-2026 Proposed Budget
100 INSTRUCTION	\$ 28,439,824.92
200 SPECIAL EDUCATION INSTR.	\$ 16,792,363.93
220 SPECIAL EDUCATION SUPPORT	\$ 6,323,078.50
300 SUPPORT SERVICES-STUDENT	\$ 3,945,802.38
350 SUPPORT SERVICES INSTR.	\$ 4,625,002.61
400 SCHOOL ADMINISTRATION	\$ 2,292,601.73
450 SCHOOL ADMIN SUPPORT SVCS	\$ 2,935,528.58
510 DISTRICT ADMINISTRATION	\$ 691,326.30
550 DISTRICT ADMIN SUPPORT SVCS	\$ 2,839,116.12
600 OPERATION AND MAINTENANCE	\$ 9,820,045.17
700 STUDENT ACTIVITIES	\$ -
900 OTHER FINANCING USES	\$ 30,000.00
Grand Total	\$ 78,734,690.24

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 its constitutional obligation to adequately fund public education in Alaska. The Juneau School District faces continued inflationary pressures on personnel and other costs, combined with ongoing decreasing enrollment projections.

The District believes strongly in the importance of 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.

The FY 2026 Budget maintains the fund balance required per BP3470. The June 30, 2026, projected statute fund balance is \$1,411,858.

Community Input and Outreach

Between November and March 2025, the District and Board of Education held numerous budget, Finance Committee, public input, staff, and board meetings to garner community, staff, and student feedback on the District's budget and to inform the budget development process.

OTHER FUNDS

Grants

Many federal grants passed through DEED are entitlement grants, for which the District can expect funding each year. However, many local grants are ending. Local partners, such as Sealaska Heritage Institute, are pursuing no-cost extensions for some grants, but the District will not receive confirmation on receipt of those grant extensions until August 2026.

Unconfirmed grants are **not** included in this budget at this time.

High School and Middle School Activities

The high school Student Activities Fund is funded solely by CBJ.

With the consolidation of two high schools into one, the District remained committed to maintaining the same level of access for student activities. By maintaining the same funding level for high school activities in FY 2025 as in FY 2024, the District ensured opportunities for all students who wished to participate. The District is requesting the same level of CBJ support for high school activities in FY 2026, totaling \$1,200,000.

Additionally, the District requests continued activities funding for Thunder Mountain Middle School at the FY 2025 level.

Food Service

The food service program for FY 2025 is not expected to end in the positive, despite board action in July 2024 to raise meal prices. The District requests an increase of \$50,000 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**.

The FY 2025 State Fiscal Budget provided for additional one-time funding for pupil transportation. Unfortunately, it is uncertain at this time if additional one-time funding or an increase to pupil transportation funding will be available in FY 2026.

While state funding for transportation has not increased for many years, contracted bus costs continue to increase and face inflationary pressures. Students continue to live in all neighborhoods, which limits potential changes to routing. Special education routes are operating at capacity.

The District is requesting \$200,000, the same funding level for pupil transportation in FY 2026 as in FY 2025.

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. The District is requesting the same funding level for pre-kindergarten programs in FY 2026 as in FY 2025.

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 required regardless of the event size. Personnel and custodial costs and supplies, have continued to increase over the years.

The District requests \$200,000 for the Community Schools program, an increase of \$50,000 from FY 2025. 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 2026. The District, along with Juneau families, appreciate the past support for the 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 is requesting \$50,000 for the Learn-to-Swim Program, a reduction of \$25,000 from FY 2025. The District firmly believes 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 \$35,004,712, which is the maximum amount permitted according to the state foundation funding formula. This is an increase of \$572,674 over the FY 2025 Approved Revised Budget.

The District also requests an additional \$2,115,000 for the non-instructional programs described above: Student Activities, Transportation, Food Service, Pre-K, Community Schools, and Learn to Swim. This reflects a \$75,000 increase over FY 2025.

The District's non-instructional programs funding request to the Assembly does not contain shared services for operations and maintenance and represents \$(1,575,405) less than the District's request for FY 2025. The following table summarizes the District's funding request to the Assembly:

Juneau School District FY 2026 Request for Funding Subject to CBJ Assembly approval	FY 2024 Approved Budget	FY 2025 Approved Budget	FY 2026 Preliminary Budget	Variance +/-
<i>Presented to JSD Board of Education 3.11.25 2nd Reading</i>				
K-12 Instructional Programs				
100 General School Operating Fund	\$ 30,775,800	\$ 34,432,039	\$ 35,004,712	\$ 572,673
Maximum Allowable Local Contribution				
Requests Non-Instructional				
Shared Services				
TBD Shared Services Operations & Maintenance	\$ 3,922,787	\$ 1,650,405	\$ -	\$ (1,650,405)
K-12 Non-Instructional Programs				
101 High School Activities	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ -
102 Middle School Activities	\$ 105,000	\$ 90,000	\$ 90,000	\$ -
205 Transportation	\$ 150,000	\$ 200,000	\$ 200,000	\$ -
255 Food Service	\$ 75,000	\$ 75,000	\$ 125,000	\$ 50,000
Total K-12 Non-Instructional Programs	\$ 1,530,000	\$ 1,565,000	\$ 1,615,000	\$ 50,000
Other Programs				
105 Pre-K		\$ 250,000	\$ 250,000	\$ -
227 Kinder-Ready	\$ 450,000	\$ -	\$ -	\$ -
215 Community Schools	\$ 95,000	\$ 150,000	\$ 200,000	\$ 50,000
103 Learn to Swim	\$ 50,000	\$ 75,000	\$ 50,000	\$ (25,000)
399 RALLY	\$ 150,000	\$ -	\$ -	\$ -
Total Other Programs	\$ 745,000	\$ 475,000	\$ 500,000	\$ 25,000
Total Non-Instructional	\$ 6,197,787	\$ 3,690,405	\$ 2,115,000	\$ (1,575,405)
				\$ -
Total Requests	\$ 36,973,587	\$ 38,122,444	\$ 37,119,712	\$ (1,002,732)

Ongoing Commitment and Conclusion

The FY 2026 Budget reflects the Juneau School District's commitment to the effective use of resources, fiscal responsibility, and long-term sustainability. It represents the District's 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 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 2026 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 2026 Budget.

Sincerely,

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

Frank Hauser
Superintendent

Juneau School District FY 2026 Request for Funding Subject to CBJ Assembly approval		FY 2024 Approved Budget	FY 2025 Approved Budget	FY 2026 Approved Budget	Variance +/-
K-12 Instructional Programs					
100	General School Operating Fund	\$ 30,775,800	\$ 34,432,039	\$ 35,004,712	\$ 572,673
	<i>Maximum Allowable Local Contribution</i>				
Requests Non-Instructional					
Shared Services					
<i>TBD</i>	<i>Shared Services Operations & Maintenance</i>	\$ 3,922,787	\$ 1,650,405	\$ -	\$ (1,650,405)
K-12 Non-Instructional Programs					
101	High School Activities	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ -
102	Middle School Activities	\$ 105,000	\$ 90,000	\$ 90,000	\$ -
205	Transportation	\$ 150,000	\$ 200,000	\$ 200,000	\$ -
255	Food Service	\$ 75,000	\$ 75,000	\$ 125,000	\$ 50,000
	<i>Total K-12 Non-Instructional Programs</i>	\$ 1,530,000	\$ 1,565,000	\$ 1,615,000	\$ 50,000
Other Programs					
105	Pre-K		\$ 250,000	\$ 250,000	\$ -
227	Kinder-Ready	\$ 450,000	\$ -	\$ -	\$ -
215	Community Schools	\$ 95,000	\$ 150,000	\$ 200,000	\$ 50,000
103	Learn to Swim	\$ 50,000	\$ 75,000	\$ 50,000	\$ (25,000)
399	RALLY	\$ 150,000	\$ -	\$ -	\$ -
	<i>Total Other Programs</i>	\$ 745,000	\$ 475,000	\$ 500,000	\$ 25,000
	Total Non-Instructional	\$ 6,197,787	\$ 3,690,405	\$ 2,115,000	\$ (1,575,405)
					\$ -
					\$ -
Total Requests		\$ 36,973,587	\$ 38,122,444	\$ 37,119,712	\$ (1,002,732)

Juneau School District
FY26 Revenue
3.25.2025 Budget Revision

Enrollment Estimate FY26 -3.1%
BSA + \$400
BSA \$6,360

Object -	2025-26 Approved	2024-25 Revised	Over (Under)	
	BSA \$6,630	Budget	2024-25	Percent Change
100.00.000.000.000.0110 / CBJ DIRECT APPROPRIATIONS	\$ 35,004,712.00	\$ 34,432,039.00	\$ 572,673.00	1.66%
100.00.000.000.000.0400 / OTHER LOCAL REVENUE	\$ 15,000.00	\$ 15,000.00	\$ -	0.00%
100.01.000.000.000.0400 / OTHER LOCAL REVENUE	\$ 3,545.00	\$ 3,545.00	\$ -	0.00%
100.02.000.000.000.0400 / OTHER LOCAL REVENUE	\$ 24,824.00	\$ 24,824.00	\$ -	0.00%
100.12.000.000.000.0400 / OTHER LOCAL REVENUE	\$ 6,798.00	\$ 6,798.00	\$ -	0.00%
100.14.000.000.000.0400 / OTHER LOCAL REVENUE	\$ 9,718.00	\$ 9,718.00	\$ -	0.00%
100.55.000.000.000.0400 / OTHER LOCAL REVENUE	\$ 1,622.00	\$ 1,622.00	\$ -	0.00%
100.00.000.000.000.0410 / TUITION FROM STUDENTS	\$ 11,400.00	\$ 11,400.00	\$ -	0.00%
100.00.000.004.000.0410 / TUITION FROM STUDENTS	\$ 47,000.00	\$ 47,000.00	\$ -	0.00%
100.51.000.000.000.0410 / TUITION FROM STUDENTS	\$ 72,275.00	\$ 72,274.00	\$ 1.00	0.00%
100.00.000.000.000.0470 / E-RATE	\$ 302,000.00	\$ 76,284.00	\$ 225,716.00	295.89%
100.00.000.000.000.0510 / STATE FOUNDATION	\$ 28,995,581.00	\$ 25,799,304.00	\$ 3,196,277.00	12.39%
100.00.000.000.000.0550 / SUPPLEMENTAL AID	\$ -	\$ 5,694,878.00	\$ (5,694,878.00)	-100.00%
100.00.000.000.000.0560 / TRS ON-BEHALF REVENUE	\$ 5,602,292.00	\$ 4,757,646.00	\$ 844,646.00	17.75%
100.00.000.000.000.0570 / PERS ON-BEHALF REVENUE	\$ 650,831.00	\$ 413,841.00	\$ 236,990.00	57.27%
100.00.000.000.000.1505 / MEDICAID REIMBURSEMENTS	\$ 25,000.00	\$ 25,000.00	\$ -	0.00%
Initial Operating Fund Revenue	\$ 70,772,598.00	\$ 71,391,173.00	\$ (618,575.00)	-0.87%
FY 25 School Closure Revenue HH Adjustment (75% Revenue)	\$ 2,310,334.00	\$ 2,478,943.00	\$ (168,609.00)	-6.80%
Adjusted Operating Fund Revenue	\$ 73,082,932.00	\$ 73,870,116.00	\$ (787,184.00)	-1.07%
Use of Fund Balance (OTF & Vacancies)	\$ 6,177,764.00	\$ -	\$ 6,177,764.00	100.00%
Projected Operating Fund Revenue and Fund Balance Use	\$ 79,260,696.00	\$ 73,870,116.00	\$ 5,390,580.00	7.30%

Juneau School District FY26 Revenue - All Funds 3.25.2025 Budget Revision				
Fund Name	2025-26 Approved Budget	2024-25 Revised Budget	Over (Under) 2024-25	Percent Change
Operating Fund	\$ 79,260,696	\$ 73,870,116	\$ 5,390,580	7.30%
Student Activities				
High School Activities	\$ 1,200,000	\$ 1,200,000	\$ -	0.00%
Middle School Activities	\$ 90,000	\$ 90,000	\$ -	0.00%
Student, Parent & Community Fundraised	\$ 1,650,000	\$ 1,650,000	\$ -	0.00%
Total Student Activities	\$ 2,940,000	\$ 2,940,000	\$ -	0.00%
Targeted Assistance Programs				
Kinder Ready	\$ 450,000	\$ 450,000	\$ -	0.00%
Students and Families in Transition	\$ 20,000	\$ 25,000	\$ (5,000)	-20.00%
School Improvement	\$ 200,000	\$ 215,000	\$ (15,000)	-6.98%
Parent Involvement	\$ 15,000	\$ 20,000	\$ (5,000)	-25.00%
Neglected and Delinquent Students	\$ 70,000	\$ 70,000	\$ -	0.00%
Title I	\$ 400,000	\$ 480,000	\$ (80,000)	-16.67%
Title III	\$ 5,000	\$ 24,000	\$ (19,000)	-79.17%
Title IV	\$ 75,000	\$ 180,000	\$ (105,000)	-58.33%
Title VIB/Sec 619	\$ 1,250,000	\$ 1,620,000	\$ (370,000)	-22.84%
Consolidated Admin	\$ 266,759	\$ 350,000	\$ (83,241)	-23.78%
Carl Perkins	\$ 50,000	\$ 80,000	\$ (30,000)	-37.50%
Indiana Ed/SHI	\$ 1,100,000	\$ 1,350,000	\$ (250,000)	-18.52%
Alternative High School	\$ 20,000	\$ 21,000	\$ (1,000)	-4.76%
DIPAC	\$ 23,000	\$ 23,000	\$ -	0.00%
Youth in Detention	\$ 125,000	\$ 125,000	\$ -	0.00%
Margaret Cargill Artful Teaching Project	\$ 375,000	\$ 375,000	\$ -	0.00%
Literacy	Ended FY25	\$ 214,000	\$ (214,000)	-100.00%
Mental Wellness (AWARE)	Ended FY25	\$ -	\$ -	0.00%
Summer School (ESSER FY24 \$293,000)	Ended FY25	\$ -	\$ -	0.00%
Miscellaneous Grant Funds	\$ 155,000	\$ 155,000	\$ -	0.00%
Total Targeted Assistance Programs	\$ 4,599,759	\$ 5,777,000	\$ (1,177,241)	-20.38%
Professional Development				
Teacher Training	\$ 275,000	\$ 315,000	\$ (40,000)	-12.70%
State Contracted Travel	\$ 10,000	\$ 10,000	\$ -	0.00%
Title II-A grant	\$ 50,000	\$ 95,000	\$ (45,000)	-47.37%
Total Professional Development	\$ 335,000	\$ 420,000	\$ (85,000)	-20.24%
Student Services				
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%
Total Student Services	\$ 168,000	\$ 168,000	\$ -	0.00%
Ancillary Services for Student and Community				
Pupil Transportation	\$ 4,100,000	\$ 3,950,000	\$ 150,000	3.80%
Community Schools	\$ 525,000	\$ 525,000	\$ -	0.00%
Food Service	\$ 2,525,000	\$ 2,465,000	\$ 60,000	2.43%
Learn to Swim	\$ 50,000	\$ 75,000	\$ (25,000)	-33.33%
RALLY	\$ 1,000,000	\$ 1,250,000	\$ (250,000)	-20.00%
Total Ancillary Services for Student and Community	\$ 8,200,000	\$ 8,265,000	\$ (65,000)	-0.79%
TOTAL - ALL FUNDS	\$ 95,503,455	\$ 91,440,116	\$ 4,063,339	4.44%

Juneau School District
FY26 Expenditures by Function
3.25.2025 Budget Revision

Function -	2024-25 Original Budget	2024-25 Revised Budget	2025-26 Approved Budget
100 INSTRUCTION	\$ 26,032,492.00	\$ 27,929,471.39	\$ 28,439,824.92
200 SPECIAL EDUCATION INSTR.	\$ 14,595,134.37	\$ 14,256,457.61	\$ 16,792,363.93
220 SPECIAL EDUCATION SUPPORT	\$ 4,948,952.13	\$ 4,948,952.14	\$ 6,323,078.50
300 SUPPORT SERVICES-STUDENT	\$ 3,267,911.50	\$ 3,580,308.70	\$ 3,945,802.38
350 SUPPORT SERVICES INSTR.	\$ 3,319,738.62	\$ 3,243,161.12	\$ 4,625,002.61
400 SCHOOL ADMINISTRATION	\$ 2,238,372.14	\$ 2,238,342.14	\$ 2,292,601.73
450 SCHOOL ADMIN SUPPORT SVCS	\$ 2,397,756.93	\$ 2,493,943.97	\$ 2,935,528.58
510 DISTRICT ADMINISTRATION	\$ 804,350.73	\$ 804,350.73	\$ 691,326.30
550 DISTRICT ADMIN SUPPORT SVCS	\$ 3,986,392.94	\$ 4,190,634.46	\$ 2,839,116.12
600 OPERATION AND MAINTENANCE	\$ 6,206,271.90	\$ 6,230,201.27	\$ 9,820,045.17
700 STUDENT ACTIVITIES	\$ -	\$ -	\$ -
900 OTHER FINANCING USES	\$ 30,000.00	\$ 260,957.00	\$ 30,000.00
Grand Total	\$ 67,827,373.26	\$ 70,176,780.53	\$ 78,734,690.24

Juneau School District
FY26 Expenditures by Object
3.25.2025 Budget Revision

Object -		2024-25 Original Budget		2024-25 Revised Budget		2025-26 Approved Budget
310 CERTIFIED SALARIES	\$	25,256,625.06	\$	26,728,110.39	\$	28,642,301.97
320 NON CERTIFIED SALARIES	\$	11,389,440.31	\$	11,717,208.10	\$	15,538,195.91
360 EMPLOYEE BENEFITS	\$	23,034,587.83	\$	23,347,394.98	\$	27,124,172.36
410 PROFESSIONAL & TECHNICAL	\$	2,084,500.00	\$	2,084,500.00	\$	2,103,122.00
420 STAFF TRAVEL	\$	33,188.00	\$	33,188.00	\$	33,188.00
425 STUDENT TRAVEL	\$	2,500.00	\$	6,850.00	\$	2,500.00
430 UTILITIES & COMMUNICATIONS	\$	458,996.00	\$	458,996.00	\$	484,809.00
435 ENERGY	\$	1,599,512.40	\$	1,599,512.40	\$	1,604,638.00
440 OTHER PURCHASED SERVICES	\$	504,079.27	\$	504,079.27	\$	296,549.00
445 INSURANCE & BONDS	\$	1,992,400.00	\$	1,992,400.00	\$	1,867,900.00
450 SUPPLIES MATERIALS & MEDIA	\$	1,751,293.39	\$	1,753,333.39	\$	1,317,063.00
480 TUITION & STIPENDS	\$	-	\$	-	\$	-
490 OTHER EXPENSES	\$	251,359.00	\$	251,359.00	\$	251,359.00
495 INDIRECT COSTS	\$	(577,346.00)	\$	(577,346.00)	\$	(577,346.00)
510 EQUIPMENT	\$	16,238.00	\$	16,238.00	\$	16,238.00
900 TRANSFERS TO OTHER FUNDS	\$	30,000.00	\$	260,957.00	\$	30,000.00
Grand Total	\$	67,827,373.26	\$	70,176,780.53	\$	78,734,690.24

Informational Section: Appendices

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: 3,710.50 -> 4,318.75



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: 5,933.96 -> 6,022.96



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: 4,318.75 -> 4,944.96



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: 6,022.96 -> 7,517.96



SPECIAL NEEDS FACTOR

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

Step 3: 4,944.96 -> 5,933.96



CORRESPONDENCE STUDENT COUNTS

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

Step 6: 7,517.96 -> 7,676.36 (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**.

$$7,676.36 \text{ (AADM)} \times \$6,360 \text{ (BSA + \$400)} = \$48,821,681 \text{ (Basic Need Entitlement)}$$

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.

$$\$7,527,895,241 \times .00265 = \$19,948,922$$

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.

Basic Need Entitlement	\$48,821,681
Required Local Contribution	-\$19,948,922
Level of Federal Impact Aid	- \$ N/A
Quality Schools (\$16 x AADM)	+ \$122,822
State Foundation Aid	\$ 28,995,581

**Juneau School District
FY 2026 Projected Enrollment**

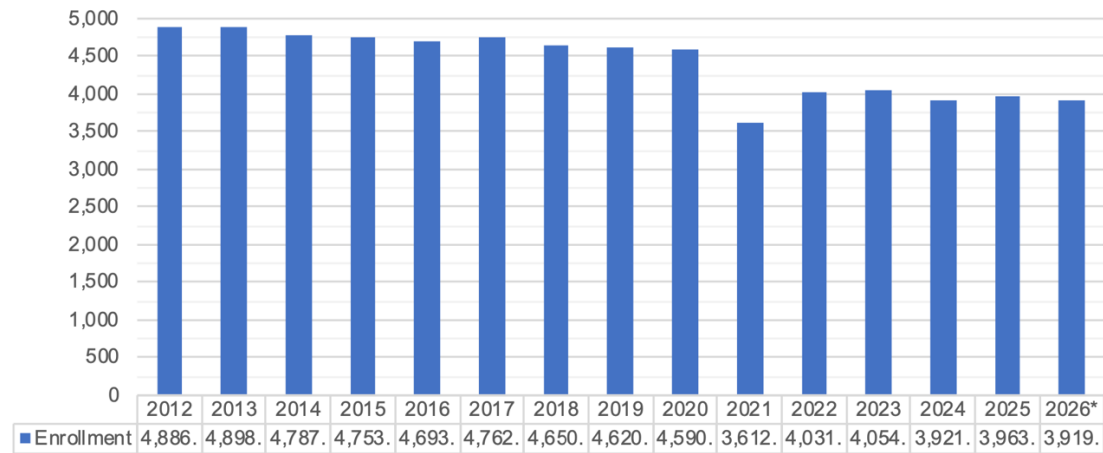
School	IPK*	K	1	2	3	4	5	6	7	8	9	10	11	12	FY26 Projected K-12 Enrollment	FY26 IPK* and JYC** Enrollment	FY26 Projected PreK-12 Enrollment
Auke Bay Elementary	8	36	35	42	46	49	57	60							325	8	333
Sayéik: Gastineau Community School	12	28	26	29	36	38	41	56							254	12	266
Sít' Eetí Shaanáx - Glacier Valley Elementary School	12	30	29	31	42	47	42	49							270	12	282
Harborview Elementary	9	23	21	31	42	39	26	39							221	9	230
TCLL (K-8)		12	12	12	13	13	13	11	11	10					107		107
Kaxdigoowu Héen Elementary School	12	36	33	31	41	45	41	49							276	12	288
Mendenhall River Community School	12	36	37	40	37	39	38	37							264	12	276
Thunder Mountain Middle School									267	264					531		531
Juneau-Douglas High School: Yadaa.at Kalé											314	249	261	227	1051		1,051
Yaakoosgé Daakahídi High School											4	15	25	38	82		82
Juneau Community Charter School		12	12	7	8	11	11	6	7	6					80		80
Montessori Borealis Public School		13	12	18	27	27	27	26	26	18					194		194
HomeBRIDGE		2	2	4	4	6	6	5	6	13	30	18	35	45	176		176
Johnson Youth Center											-	-	-	-	-	23	23
Total:	65	228	219	245	296	314	302	338	317	311	348	282	321	310	3,831	88	3,919

* IPK Funding is at 0.5 per 1.0 ADM

** JYC Enrollment number is established by DEED & DJJ (Bed count for FY26 is 23)

JSD Historicial Enrollment

(* projected enrollment)



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				M+0	M+18
JEA 2	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

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

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.