



# JSD Budget Overview

## Assembly Committee of the Whole Work Session

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Frank Hauser, Superintendent  
Juneau School District  
January 29, 2024

# JSD Budget Deficit

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Current status

**JSD FY 2024 Operating Fund Budget**

January 29, 2024

Proposed adjustments to Board Adopted Budget from spring 2023

**Revenue:**

State Foundation	-\$4,181,553	Enrollment Driven
One Time Supplemental	\$2,764,319	Legislative
PERS/TRS Onbehalf	-\$4,348,686	Overstated originally
Medicaid Billing	-\$175,000	Adjust to YTD expected
Misc	-\$32,519	Adjust to YTD actual
<b>Board Approved</b>	<b>\$75,221,700</b>	<b>\$69,248,261 REVISED</b>
	-\$5,973,439	Board Approved Revenue

**Expense:**

PERS/TRS Onbehalf	-\$4,348,686	Miscategorized in original FY24 Budget
Reconcile Staffing Expense	\$4,348,686	Miscategorized in original FY24 Budget as OBH expense
Reconciled Staffing Expense	\$663,841	Understated originally in Object Codes
PERS ER Contribution	\$1,156,120	Understated originally
TRS ER Contribution	\$369,650	Understated originally
<b>Board Approved</b>	<b>\$74,656,300</b>	<b>\$76,845,911 REVISED</b>
	\$2,189,611	Board Approved Expense

*as of 1/9/24 Projection* **Operating Budget FY24 Deficit** **-\$7,597,650 REVISED \***

\* Does not include FB FY23 deficit of \$1.94M

**Additional identified reductions since 1/9/24 Projection**

Operations Savings	-\$350,000	Superintendent's reductions
HomeBRIDGE allocations	-\$300,000	Carryover allotments
Health Insurance Line Item	-\$1,000,000	Excess budget based on actual enrollments
	-\$1,650,000	

**Operating Budget FY24 Deficit** **-\$5,947,650 REVISED**

**-\$1,947,423** FY23 Audited Deficit

**Total Operating Budget Deficit** **-\$7,895,073 REVISED**

# “How did JSD get here?”

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ASSUMPTIONS

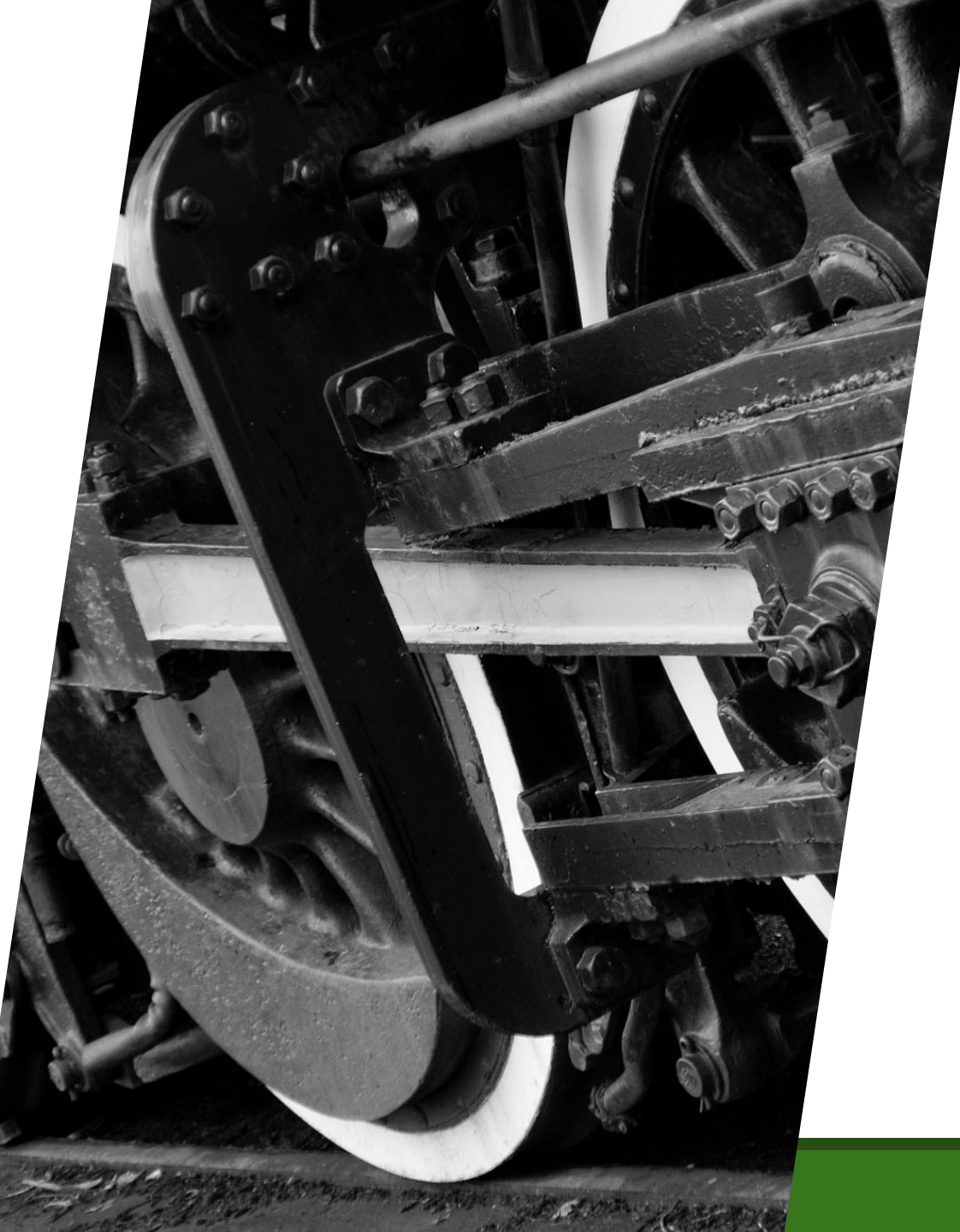
# April 12, 2023, JSD Budget Presentation to Assembly FY24 Budget Assumptions

Section D, Item 2.

## Key Assumptions

### Resources – Operating Fund

- ◆ State Foundation funding of \$35,229,600
    - ◆ Projected BSA of \$6,330
    - ◆ 4,240 students, an increase of 12 from FY23, 100 intensive needs students
  - ◆ CBJ Support of \$30,775,800
    - ◆ Full Support to Maximum
  - ◆ PERS/TRS On-Behalf \$8,489,600
  - ◆ Other Revenues of \$726,700; such as Medicare, E-Rate, and etc.
- 84% increase**, from 6% operating fund revenues in FY23 to 11% here



*“The district didn’t have Hawaii trips, and you didn’t have \$50,000 bonuses. You were being squashed from a revenue side, and the bottom side, on the expenditures, was not stopping. It was kind of a freight train that was coming from both directions.”*

# JSD moving forward

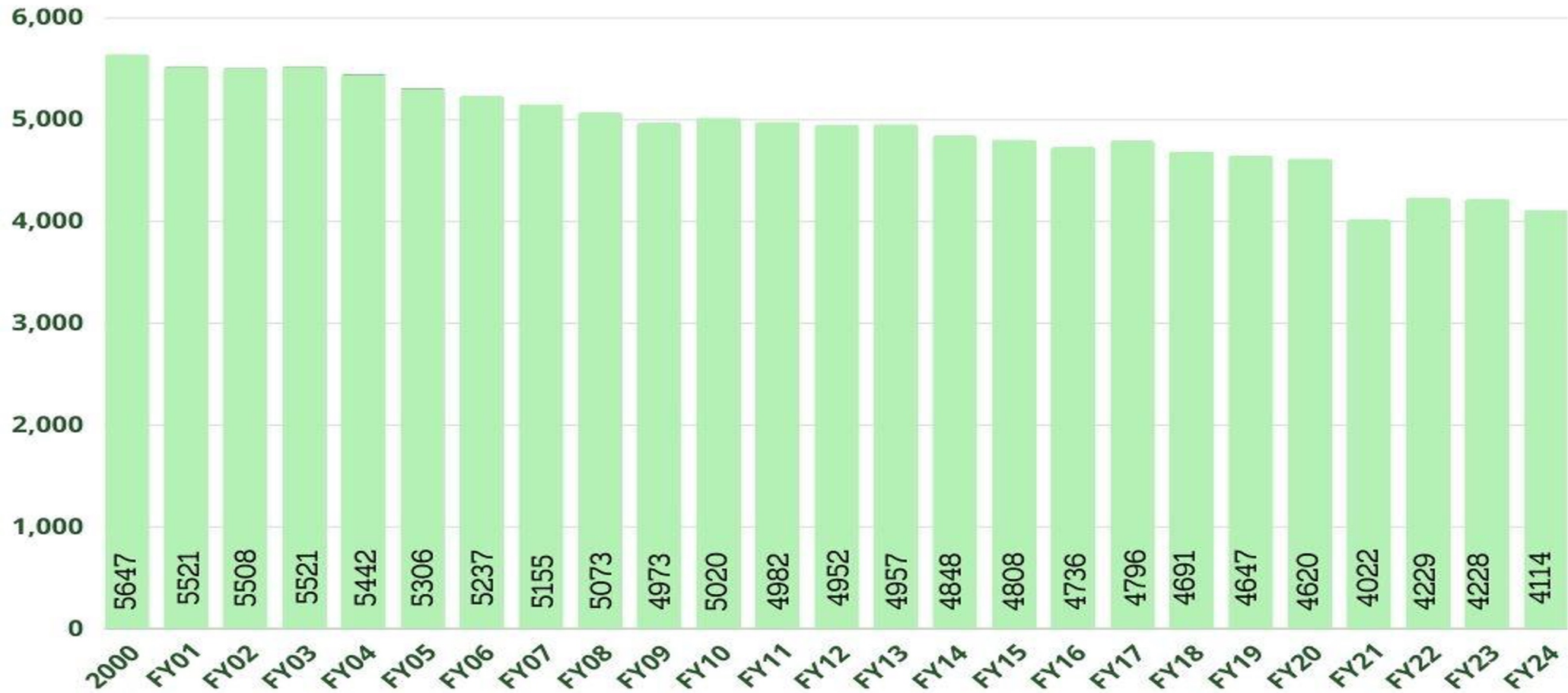
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Vibrant Juneau Schools – Now and into the Future

Phase I: Restructuring, consolidating

# JSD Historical Enrollment

AVERAGE DAILY MEMBERSHIP 2000 - 2024  
(HISTORICAL HIGH WAS 5,701 IN 1999)

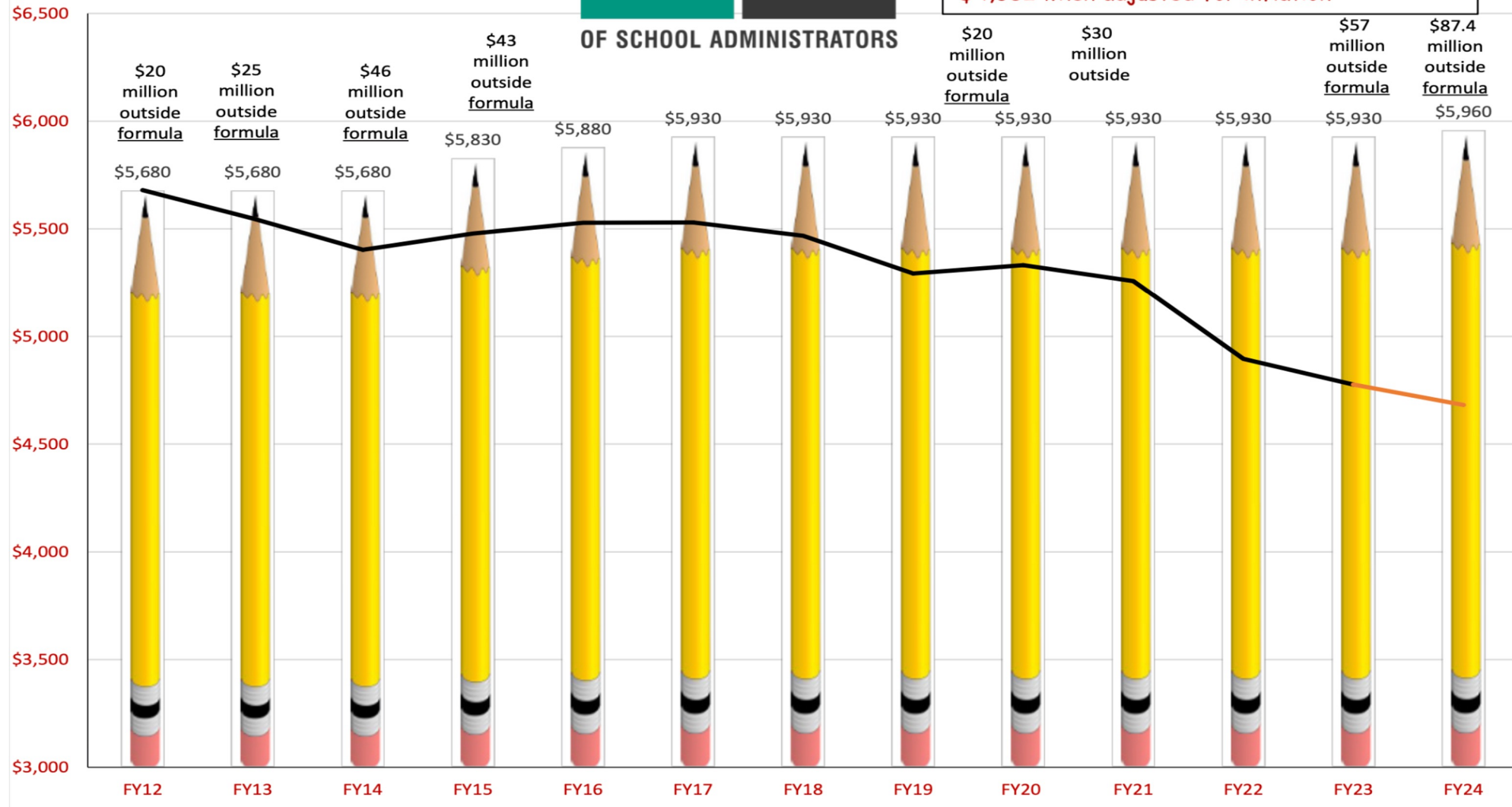




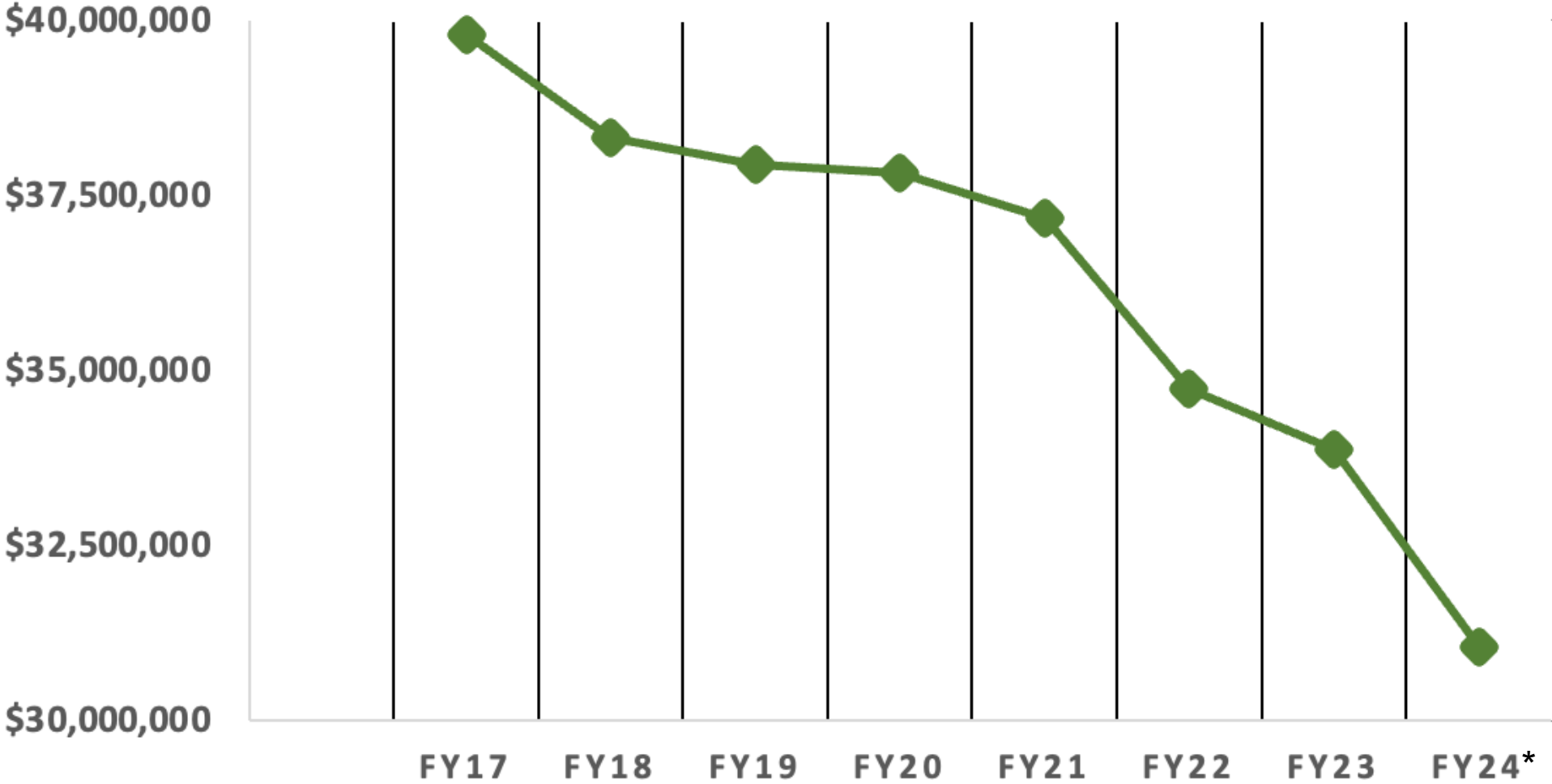


# Alaska K-12 Funding Base Student Allocation Fiscal Year 2012 - 2024

Data source: Legislative Finance  
Line shows inflation adjustment to FY12 value;  
BSA of \$5,960 in FY24 has an FY12 value of \$4,682 when adjusted for inflation



# Foundation Trend FY17 – FY24



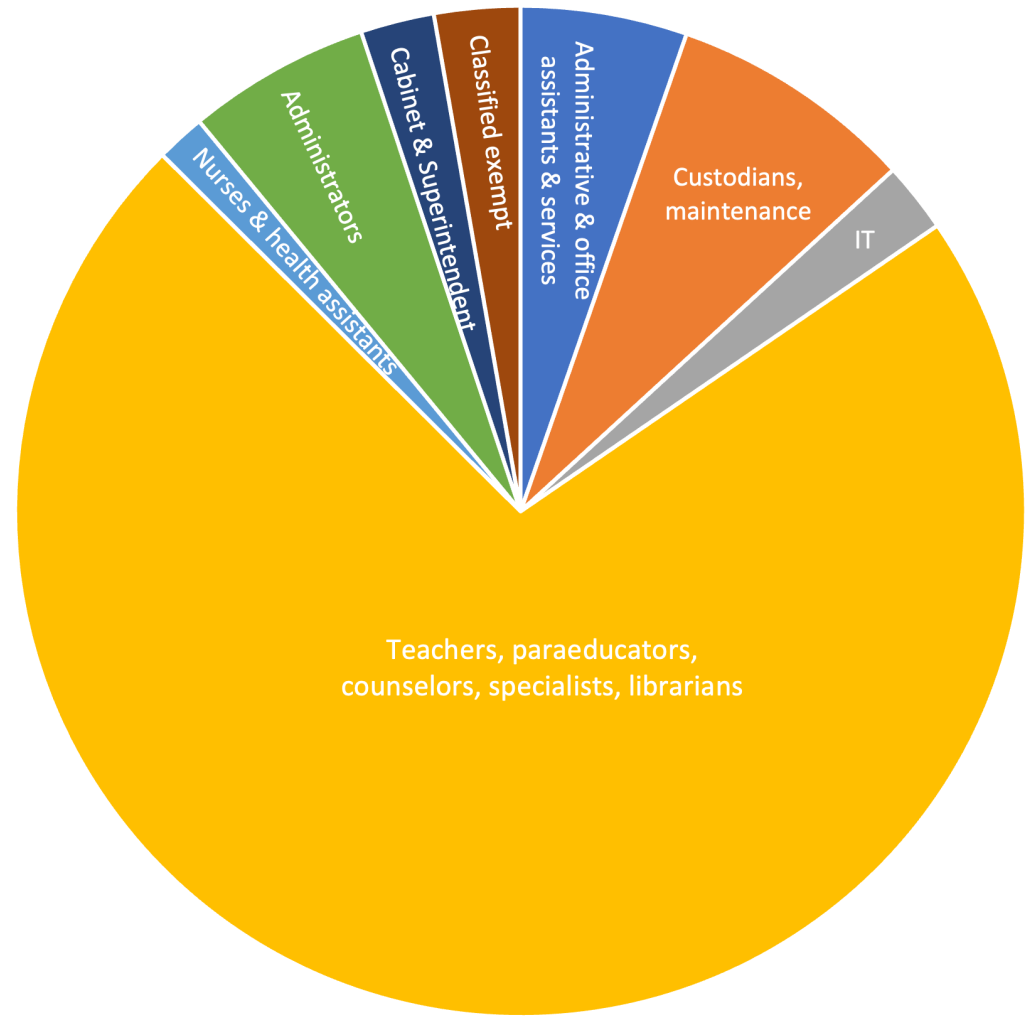
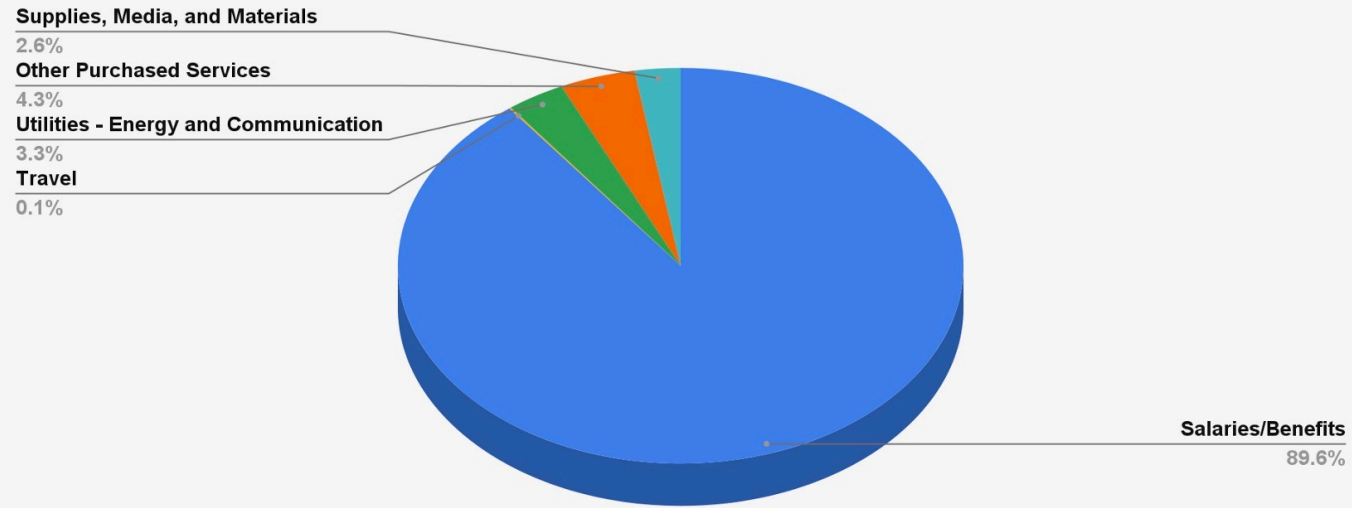
\* FY24 Foundation Funding will not be finalized until March

Current combined deficit of nearly \$7.9 million  
(*not* including FY25) =

395, \$20,000 decisions, or  
158, \$50,000 decisions, or  
66, \$120,000 decisions

Board is **REQUIRED** to pass balanced budgets for FY24 and FY25  
(AS 14.17.900(a))

## FY24 Expenditures by Object



# Vibrant Juneau Schools – Now and into the Future

## Phase I: Restructuring, consolidating

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### Academic Outcomes/Reorganization Task Force and Community Committee on Reorganization

- Reorganize delivery models, e.g., K-3, 4-6 schools
- Building consolidation and closure

Rough estimate of cost savings—staffing only—for average district elementary school (based on current staffing) - \$668,000\*

Rough estimate of cost savings—staffing only—for average district middle school (based on current staffing) - \$913,000\*

Rough estimate of cost savings—staffing only—for average district high school school (based on current staffing) - \$1.3M\*

\*Savings would vary due to the school size adjustment in the foundation formula

# Shared Services for FY24 and FY25

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JSD is interested in a conversation around non-instructional, shared services:

- Maintenance,
- Utilities,
- Property insurance, and
- Operational/custodial costs.

There is a shared interest in safeguarding and maintaining the asset value of facilities owned by CBJ and operated by JSD.

There is a commitment by the district to manage and provide community services and programs that offer critical and valued service to the community.

***Gunalchéesh!***

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***Thank you!***