

CITY AND BOROUGH OF JUNEAU SCHOOL DISTRICT
BOARD AGENDA ITEM

DEPARTMENT: ADMINISTRATIVE SERVICES 7.3 ___ INFORMATION
X ACTION

TITLE: APPROVAL OF FY 2018 BUDGET (FIRST READING)

STRATEGIC INITIATIVE: The District administrative team prepared its FY 2018 budget with the vision of working to make sure that each one of our students graduates ready to succeed beyond high school. The District’s graduation rate continues to increase, but 16% of its students are not graduating from high school. The District’s vision is to move all students along a course of steady learning so that they graduate on time.

Strategic Initiative	Budget Implications
Work with community organizations to develop and implement practices to help prepare young children for kindergarten.	There is a concern whether the Legislature will continue to fund the Alaska Pre-Kindergarten grant program. This budget assumes that funding will continue. The District will continue to make its facilities available to Head Start. Children’s House is still funded.
Align curriculum with Alaska State and World Class Standards while integrating culturally-relevant, place-based instruction.	This budget continues the on-going process of evaluating and revising curriculum.
Implement evidence-based instructional practices such as system-wide curricula and instructional design that support staff effectiveness and student learning.	This budget includes limited funding for renewing its science curriculum materials.
Maintain opportunities for students to be engaged with school and support their social-emotional growth.	This area is problematic with underfunding high school activities. It continues funding guidance and health programs at the same level as in FY 2017. This budget was not able to fund additional counseling resources.
Maintain a comprehensive assessment system that generates a range of data about student learning and school effectiveness and uses the results to guide instruction.	MAPS will continue to be funded from the Quality Schools’ Initiative grant. The District has supports in place for on-line state testing during Spring 2018.
Create a coordinated professional development program that focuses on adding to our staff’s expertise in curriculum, equity, instruction, and learning.	This is still an area of high importance. However, much of the professional development is shifted to the Operating Fund under this budget. As much as possible professional development is paid from Title II funds. There is very little operating fund money for classified staff development. Staff development opportunities for classified staff will become more limited as department

Strategic Initiative	Budget Implications
	budgets are reduced.
Develop Human Resource strategies that promote the recruitment, hiring, evaluation, and retention of outstanding talent.	The new certified evaluation process will continue next year. There will be about the same level or resources available for recruiting as in FY 2017.
Develop processes that engage staff, students, parents, caregivers, labor partners, and community members to collaboratively participate in educating our students and leveraging community resources.	This is on-going.
Prioritize equity and effectiveness when allocating resources to ensure success for all students.	The budget retains AVID, Indian Studies, Early Scholars, Heritage Honors, and CHOICE.
Ensure that students feel safe and supported while at school and at school functions.	This budget continues to spend the safety and security money in a wise and prudent manner.
Create a service-oriented environment in which staff support each other, our families, and our community to maintain and communicate a commitment to high expectations and shared values for teaching and learning.	This is on-going.

BACKGROUND:

Prudent financial management is a fundamental responsibility of the Juneau School District (District). Efficient budgeting is essential in order to provide a solid base of core academic programs and maintain a staff of quality professionals. It is anticipated that state and local funding will not provide sufficient revenue to fund the ideal level of operations. Thus, a balanced budget for FY 2018 requires careful evaluation of all proposed expenditures.

The administration continued its public budget process this year with the Board’s concurrence by following a partial, zero-based budgeting system. The District held a series of public meetings to inform the public about the budget, and about various spending alternatives. The following is brief history of these meetings:

	Date of Meeting	Description of Meeting
2016	November 29	Public Session
2016	November 30	Public Session
2017	January 18	Combined Site Councils
2017	January 31	Board Work Session
2017	February 7	Public Forum
2017	February 8	Public Forum
2016	February 23	Board Work Session
2016	February 25	Board Work Session

The following are key assumptions and estimations regarding the FY 2018 budget:

Enrollment

1. Enrollment will be 4,801, an increase of 17 students from October 2016.
2. There will be 85 students meeting intensive needs criteria on October 27, 2017.

Revenue

1. The Legislature will keep the base student allocation at \$5,930 per state law.
2. CBJ will appropriate funds at the maximum level permitted by law for general school operations.
3. The E-Rate revenue is estimated at \$120,000 for FY2018.
4. CBJ will further appropriate \$1,138,700 for food service, pupil transportation, Community Schools, and high school activities.
5. The District will carry over into FY 2018 \$2,311,758 as its beginning operating fund balance.
7. The Legislature will fund pupil transportation in FY 2018 at the same rate it did in FY 2017.
8. The high school activities program will charge all participants a fee sufficient to raise money for its travel.

Expenditures

1. The FY 2018 budget utilizes the latest negotiated agreements.
2. The average teacher will cost \$106,814, including substitutes. (This does not include additional pay due to special education teachers or related specialists as required by the negotiated agreement.)
3. The average special education para-educator will cost \$61,913.
4. Fuel oil costs will average \$2.25 per gallon for 254,000 gallons of fuel purchased.
5. Electricity rates will increase to an average of 12.0 cents per KWH.
6. Other utility costs will remain the same.
7. The indirect cost rate for FY 2018 will be 4.96% as submitted to the Department of Education and Early Development.
8. The District will change the current teacher allocation ratios. The teacher allocation ratio used to calculate the number of classroom teachers will be:

K – 2:	22.50:1	3 – 5:	27.00:1
6 – 8:	22.00:1	9 – 12:	24.50:1

This is an allocation formula, and does not represent actual class sizes.

9. Each regular school will have a principal with both comprehensive high schools and both middle schools having an assistant principal. The two alternative schools will share a principal.
10. Classified school staff will remain the same as FY 2017.
11. Schools will be allocated money for its instructional program at same level as in FY 2017:
Elementary: \$112 per student, including pre-school students
Middle School: \$141 per student
High School: \$147 per student
12. The high school activities fund will be supported from CBJ and activities fees. In addition the District will budget for two part-time activities directors (.60 FTE at each high school), and clerical support (at 3.00 FTE). Middle school activities will be supported by CBJ at the current year levels. Elementary school extra duty contracts will be issued in accordance with the negotiated agreement.
13. It will budget \$272,500 for technology refresh cycle, a decrease of \$149,600 from FY 2017 budget. In addition, it will provide continued support for Project C.A.R.T.
14. It will budget \$38,000 for science kits curriculum materials and \$100,000 to replenish science equipment and supplies.
15. It will continue to budget for AVID.
16. MAPS testing will be paid from the Quality Schools' Initiative grant.

In order to balance the budget, the zero-based budgeting process together with other changes increased the operating fund budget by \$2,803,180 when compared to the FY 2017 original operating fund budget. A large portion of the increase is because of increased enrollment and increased number of students qualifying as intensive needs.

Significant budget reductions:

Description	Budget
Reduce utility estimate	46,000
Assume CBJ will fund middle school activities	85,602
Reduction to technology refresh	149,480
Adjust curriculum materials for consumables & science materials	74,620
Adjust On-Behalf	277,100
<i>Total Decreases</i>	<u><u>632,802</u></u>

There were some increases to the FY 2018 operating fund expenditure budget:

Description	Budget
Adjust for experience & education and benefits in negotiated agreements	761,328
Enrollment changes - teachers	683,610
Increase number of spec ed paras by 9.6 FTE	420,389
Budget for 4 long term subs (inadvertently omitted in FY 17 budget)	353,688
Add high school core teachers	267,035
Increase elementary specialist by .25 FTE	186,922
Add integrated content specialist (science)	106,814
Enrollment changes - JCCS	99,173
Add Project C.A.R.T. (supplies and professional development)	75,000
Increase phone line charges & bandwidth increase	74,000
Certificated professional development (no longer Title II)	65,000
Switch JDHS/TMHS cashiers to operating fund	55,811
Increase psychologists by .50 FTE to 5.00	55,645
Increase special education non-personnel budget	53,511
Switch TLS director's admin assistant to operating fund	41,010
Enrollment changes - school budgets	26,746
Science professional development	20,000
Fund SAT/ACT/Work Keys testing	18,000
Middle school non-personnel, non-travel	16,000
Budget for Dem bones	15,000
Change indirect cost recovery estimate	14,000
AVID professional staff travel (miles no longer available)	12,000
Budget for Children's House supplies	10,000
Increase Learn-to-Swim contract	5,300
<i>Total Increases</i>	<u><u>3,435,982</u></u>

The District is required to submit to the City and Borough of Juneau a comprehensive budget, including the Operating Fund, special revenue funds such as Student Transportation, grant funds, and the activity funds. The complete budget includes enterprise and agency funds as well. The Assembly has the sole legal authority to appropriate funds for the District's spending. The following table summarizes the total FY 2018 budget:

Fund Group	Estimated Fund Balance July 1, 2017	Revenue and Other Financing Sources	Expenditures and Other Financing Uses	Estimated Fund Balance June 30, 2018
Governmental Funds				
Operating Fund	\$ 2,928,120	\$ 70,092,633	\$ 72,020,753	\$ 1,000,000
Special Revenue Funds	375,849	7,157,397	7,164,375	368,871
Activity Funds	-	740,700	740,700	-
Other Special Revenue Funds	150,000	4,923,443	5,073,443	-
<i>Subtotal Governmental Funds</i>	<u>3,453,969</u>	<u>82,914,173</u>	<u>84,999,271</u>	<u>1,368,871</u>
Enterprise Fund				
House Building Project	40,860	300,000	300,000	40,860
Agency Funds				
Student Activities Fundraising	717,600	1,950,000	1,950,000	717,600
Dryden	37,200	3,000	3,000	37,200
JEA Sabbatical	3,300	15,000	15,000	3,300
<i>Subtotal Agency Funds</i>	<u>758,100</u>	<u>1,968,000</u>	<u>1,968,000</u>	<u>758,100</u>
<i>Total Funds per CBJ</i>	<u>\$ 4,252,929</u>	<u>\$ 85,182,173</u>	<u>\$ 87,267,271</u>	<u>\$ 2,167,831</u>

The FY 2018 budget includes all funds, not just the Operating Fund. The following table shows the total amount requested from CBJ:

Request for Funding	FY 2017 Budget	FY 2018 Budget	FY 2018 over FY 2017
	Approved District Budget	Proposed District Budget	
<i>Base Student Allocation</i>	5,930	5,930	
Operating Fund for General School Operations	24,994,100	26,010,200	1,016,100
<u>Requests Outside the Cap</u>			
General Fund			
Food Service	40,000	40,000	0
Pupil Transportation-- --Shortfall in State Funding		213,000	213,000
--After School Activities	35,000	35,000	0
--Homeless Students	15,000	15,000	0
Community Schools	95,000	95,000	0
High School Activities	654,500	654,500	0
Middle School Activities	86,200	86,200	0
	<u>925,700</u>	<u>1,138,700</u>	<u>213,000</u>
Roaded Service Fund Activities	0	0	0
<i>Total Requests Outside the Cap</i>	<u>925,700</u>	<u>1,138,700</u>	<u>213,000</u>
<i>Total Requests for Funding</i>	<u>25,919,800</u>	<u>27,148,900</u>	<u>1,229,100</u>

The proposed budget has been distributed by e-mail to Board members, administrators, supervisors, and union representatives. In addition, the FY 2018 proposed budget may be obtained from the District's web site.

CURRENT ISSUE BEFORE THE BOARD:

There are several key issues before the Board. The basic issue is how to best allocate district resources to best improve student achievement: to reduce the number of students achieving below grade level; to reduce the drop-out rate; and to increase the graduation rate. The specific issue before the Board of Education is whether to approve the FY 2018 budget as presented, or to amend it and then approve it. The Board's focus should be how the proposed budget allocates resources to best achieve student growth. The budget is a key resource for our mission of ensuring each one of our students graduates prepared to succeed beyond high school.

State funding is very uncertain at this time for the foundation program, student transportation, and the pre-school grant. This budget is prepared using current information. The budget assumes a base student allocation of \$5,930, the current figure in state law. It assumes the state will fully fund the foundation program. The student transportation fund assumes a shortfall in state funding based on the Governor's recommended budget. It also assumes the state will continue to fund pre-school planning grants next year.

The Board of Education needs to consider its request for local funding. This budget increases the CBJ appropriations by \$1,229,100. A large part of the increase occurs because the Assembly did not increase its appropriation to the cap for FY 2017. Higher assessed values increased the required local effort by \$452,300 in FY 2018. In addition, this budget is seeking an additional \$213,000 from the Assembly to offset a shortfall in state student transportation funding.

The operating fund beginning fund balance assumed in this budget is much higher than projected in prior budgets. At the same time the targeted ending fund balance is higher at \$1,000,000 instead of \$500,000. The beginning fund balance is based on the operating fund revision approved by the Board December 2016 plus a four year average of differences between the actual ending fund balances and as revised in the district's annual budget revision. It runs about \$1,000,000. This could be overstated as an assumption because there were some years it was less.

Fiscal Year	2012	2013	2014	2015	2016
<u>Difference between prior year revised budgeted ending fund balance and actual fund balance</u>					
Difference	814,389	865,058	695,765	2,453,716	1,549,545
Less Student Transportation year-end transfer				(602,009)	
Less Special Borough appropriation				(500,000)	
Variance	<u>814,389</u>	<u>865,058</u>	<u>695,765</u>	<u>1,351,707</u>	<u>1,549,545</u>
Five year average					<u>1,055,293</u>
Four year average (FY 12 - FY 15)					<u>931,730</u>

The District needs to develop a written policy (within its budget policy) of what it intends to target for an ending fund balance when it develops an operating fund budget for the following year. The current practice of targeting \$500,000 as the ending fund balance causes nervousness in case enrollment drops during the October count. As a result, the previous budgets did not accurately reflect District's tendency to underspend its budget each year with the result the actual ending fund balance was higher than expected. A targeted ending fund balance of 2% of expenditures is about \$1.3 million; a 3% targeted ending fund balance is \$2 million. These greater targeted ending fund balances are justified by the uncertainty regarding student enrollment in October after the District has contracted with its teachers.

The written policy needs to state a targeted ending fund balance, either as a percentage of expenditures or as a specific amount such as \$1,000,000.

This budget incorporates an assumption of underspending during FY 2017 (and additional, unexpected revenues) of \$916,362. This amount could be overstated. This budget also projects a targeted ending fund balance of \$1,000,000. The beginning fund balance was estimated so that there would be a targeted ending fund balance of \$1,000,000.

As a companion issue, the proposed operating fund budget is being funded by \$1,928,120 draw down from fund balance. If the District typically underspends by about \$1,000,000 a year, then this is the equivalent of two years of underspending (or unexpected, additional resources). It won't be sustainable to draw down this much fund balance each year for several years in a row.

RECOMMENDATION:

The administration recommends adoption of the FY 2018 budget as presented.

PROS/CONS:

Pros:

This is a comprehensive, transparent, and understandable budget. It stresses adherence to the strategic plan. As much as possible, proposed reductions are away from the classroom. If passed, it allows school operations to continue for the next school year.

The proposed budget reduces class sizes at the high schools by funding an addition of 2.50 FTE to core high school classes. It continues funding 1.60 FTE for additional career technology education classes at Juneau-Douglas High School.

With all the state funding uncertainties, this is the most optimistic that the District can budget for next year at this time. The operating fund is based on current law. Most likely this budget will need to be amended before its final adoption.

Cons:

This budget depends on significant one-time money by utilizing fund balances to balance the budget. This will cause problems next year to balance next year's budget.

Both the Food Service and RALLY budgets use very optimistic assumptions about student participation in their program. The RALLY budget assumes an increase of about 10 – 15 “full-month” students throughout the school year. There is capacity for growth.

The food service budget assumes increased charges to students and adults. The adult charges are required to increase to comply with federal law. The 25 cents increase to student lunches is needed to balance the budget. At the same the budget is projecting more student lunches and breakfasts will be sold next year.

EQUITY CONSIDERATIONS:

The District has the following equity standards for considering its budget process:

Scenario/Rate	Standard
Little or No Development: Unacceptable. Requires Immediate Action	No public members are included in the budget process; Budget discussions or proposals do not consider equity-related data
Limited Development or	A few community members contribute to the budget process,

Scenario/Rate	Standard
Partial Implementation Needs Improvement	but they are not representative of the school community. Occasionally, budget considerations cite equity-related data
Function Level of Development and Implementation Progressing	Diverse community members contribute to the budget process, but are not part of the budget committee. Equity-related data usually are considered during budget considerations
Implemented and Institutional with Fidelity Expected	Budget deliberations formally involve diverse community contributors who, through district efforts, become knowledgeable about budget allocations, processes, projections, and associated data. Equity standards inform every aspect of the budget process, and allocations are made in consideration of students' academic and social-emotional needs, as evidenced, where possible, by data. There is a specific, sustained line item in the budget to support equity implementation and efforts

The District changed last year the process it formerly used. This year it held a public meeting, a combined site council meeting, and two public forums. In addition, there were two publicly held Board workshops. Approximately 50 people contributed to the budget process through public speaking or participation in one or more of these events or e-mail. Several more attended one or more meetings. Public input was solicited and could easily comment through e-mail. The Board prioritized its spending in a workshop followed by a special Board meeting.

District administrators and Board members reviewed student achievement data from the start. This includes MAPS testing data and graduation rate data, sometimes disaggregated by special student populations.

Overall, the District falls into the partial implementation level on the equity rubric.

BUDGET IMPLICATIONS:

This is the budget itself. It describes in financial terms next year's educational program.

NEXT STEPS:

This is the first reading of the FY 2018 budget. The second and final reading is scheduled for March 28, 2017. There will be opportunities for public testimony at both meetings. The FY 2018 budget must be submitted to the City and Borough of Juneau by March 31, 2017.

The Assembly has 30 days from March 31 to inform the District how much they intend to appropriate to the School District for general school operations. Typically the Assembly's Finance Committee schedules a meeting on the second Wednesday of April (in this case April 12) to review the School District's budget. They may notify the District of the amount they intend to support general school operations at their Assembly meeting on April 24. They have until the end of May to enact an appropriating ordinance adopting the total School District FY 2018 budget although they can make an additional appropriation at their June meeting for special items. Most likely this will happen May 15 during a regular Assembly meeting.

The Legislature is scheduled to adjourn April 16, 2017. Should the Legislature change state funding or impose additional costs to the District, the Board may need to meet in a special meeting to revise this budget.

In April principals will review teacher and staff allocations, review their instructional needs, and work with the Human Resources department to retain, reduce, or hire staff as needed in compliance with the appropriate bargaining unit agreements.

MOTION: (first reading.)

Attachments

Revised FY 2018 enrollment projection
Prioritized List of Operating Fund Spending
Proposed Operating Fund Budget without On-Behalf Revenues & Expenditures
FY 2018 Proposed Budget (Summary only)
School Based Certificated Personnel Budgeted FY 2018
Summary of Other Grants, Contracts, and Funds – FY 2018

Juneau School District

Projected Enrollment

FY 2018

	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	Pre-School	Total w/ PreSchool	Oct' 16 Actual
School																	
Juneau-Douglas HS										155	152	150	139	596		596	591
Thunder Mountain HS										173	188	202	152	715		715	728
Yaakoosge Daakahidi										0	10	36	45	91		91	94
Floyd Dryden							173	144	143					460		460	442
Dzantiki Heeni							166	163	175					504		504	485
Auke Bay	59	61	58	65	66	73								382	7	389	405
Gastineau	39	44	39	54	45	37								258	14	272	279
Glacier Valley	54	57	52	62	72	63								360	14	374	376
Harborview	45	40	46	42	51	57								281	14	295	308
Mendenhall River	57	62	44	59	44	60								326	28	354	346
Riverbend	58	60	58	48	46	38								308	14	322	315
Juneau Charter	10	10	10	6	10	10	10	10	16					92		92	92
Montessori	10	22	23	23	28	28	20	18	21					193		193	178
HomeBRIDGE	0	0	1	0	1	2	0	1	2	6	3	3	15	34		34	34
Johnson Youth Center								0	0	5	2	2	6	15		15	15
Special Programs																	
Tlingit Culture&Language	10	11	12	10	11	12								66		66	67
Juneau Youth Services Programs										6	11	6	6	29		29	29
Totals	342	367	343	369	374	380	369	336	357	345	366	399	363	4,710	91	4,801	4,784
<i>Oct 2016 Actual Counts</i>	<i>353</i>	<i>346</i>	<i>370</i>	<i>370</i>	<i>374</i>	<i>370</i>	<i>332</i>	<i>356</i>	<i>334</i>	<i>362</i>	<i>387</i>	<i>359</i>	<i>376</i>	<i>4,689</i>	<i>95</i>	<i>4,784</i>	
<i>Increase</i>														<u>21</u>		<u>17</u>	
<i>Projected Enrollment</i>	<i>342</i>	<i>367</i>	<i>343</i>	<i>369</i>	<i>374</i>	<i>380</i>	<i>369</i>	<i>336</i>	<i>357</i>	<i>345</i>	<i>366</i>	<i>399</i>	<i>363</i>	<i>4,710</i>			

Juneau School District
Board of Education Spending Option Rankings for FY 2018
March 7, 2017

<u>Expenditures</u>			
Mandatory Expenses	See page 5	\$	3,967,319
Basic Operations	See pages 6 - 7		59,583,609
Total Mandatory Expenses and Basic Operations		<u>\$</u>	<u>63,550,928</u>

Juneau School District
 Spending Option Rankings for FY 2018
 March 7, 2017

March 7, 2017

Notes:

These rankings are for discussion purposes. They are directions to the administration to prepare the FY 2018 Operating fund budget. Items with the same value are tied for that ranking--they have not been further ranked within a zone of each value.

Shaded means not likely to be included in the FY 2018 budget.

* means it is in the FY 2017 operating fund budget although the budget value is rolled forward to FY 2018 estimates

means it was added to the FY 2017 operating fund budget through a budget revision

Note	Prioritized Spending	Values	Budget	Cumulative Budget
*	Adjust K - 2 Teachers, PTR: 23:1	6	\$ 267,035	\$ 63,817,963
*	Adjust K - 2 Teachers, PTR 22.5:1	6	106,814	63,924,777
*	Adjust 3 - 5 Teachers, PTR: 28:1	6	373,849	64,298,626
*	Adjust 3 - 5 Teachers, PTR: 27:1	6	106,814	64,405,440
*	Adjust 6 - 8 Teachers, PTR: 22.5:1	6	106,814	64,512,254
*	Adjust 9 - 12 Teachers, PTR: 25.50:1	6	149,540	64,661,794
*	Adjust 9 - 12 Teachers, PTR: 24.50:1	6	234,991	64,896,785
*	Elementary Instructional Coaches	6	320,442	65,217,227
*	Technology Refresh @ 80%	6	340,500	65,557,727
*	CTE Teachers (restored in FY 17)	6	170,902	65,728,629
*	High School Counselors	6	223,502	65,952,131
*	High School Intramurals	6	29,699	65,981,830
*	Elementary Art Specialists	6	106,814	66,088,644
*	Curriculum Materials	6	38,000	66,126,644
*	IT Services @ 100%	6	70,015	66,196,659
*	Teaching & Learning @ 100%	6	50,165	66,246,824
*	District Admin Support Ser @ 100%	6	92,236	66,339,060
#	Professional Development for Science Curriculum	6	20,000	66,359,060
	Add Core Teachers at High Schools	6	267,035	66,626,095
	Integrated Content Specialist	5	106,814	66,732,909
*	AVID	5	106,226	66,839,135
*	Middle School Native Success Support	5	36,317	66,875,452
*	Contract for Drug Testing	5	21,375	66,896,827
#	Continue with Project C.A.R.T.	5	75,000	66,971,827
#	Dem Bones	5	15,000	66,986,827
*	Restock Science Small Equipment & Supplies	5	100,000	67,086,827
	Professional Development for Instructional Staff	5	65,000	67,151,827
	Increase Elementary Specialist Allocation by .25 FTE	4	186,925	67,338,752
#	Fund SAT/ACT/Work Keys testing	4	18,000	67,356,752
	Increase support of middle school activities -- non tra	4	16,000	67,372,752

Juneau School District
 Spending Option Rankings for FY 2018
 March 7, 2017

March 7, 2017

* means it is in the FY 2017 operating fund budget although the budget value is rolled forward to FY 2018 estimates

means it was added to the FY 2017 operating fund budget through a budget revision

Note	Prioritized Spending	Values	Budget	Cumulative Budget
*	Full Technology Refresh (100%)	3	85,100	67,457,852
	Restore Webmaster (1.00 FTE)	3	81,000	67,538,852
	Adjust K - 2 Teachers, PTR: 21.5:1	3	106,814	67,645,666
	Adjust 3 - 5 Teachers, PTR: 26:1	3	106,814	67,752,480
	Adjust 6 - 8 Teachers, PTR: 21.5:1	3	106,814	67,859,294
	Adjust 9 - 12 Teachers, PTR: 24.00:1	1	106,814	67,966,108
	Adjust K - 2 Teachers, PTR: 21.0:1	1	213,628	68,179,736
	Adjust 3 - 5 Teachers, PTR: 24:1	1	427,256	68,606,992
	Adjust 6 - 8 Teachers, PTR: 20.5:1	1	213,628	68,820,620
	Adjust 9 - 12 Teachers, PTR: 23.50:1	1	128,177	68,948,797
	Restock Science Small Equipment & Supplies	0	100,000	69,048,797
	Secondary science textbooks (6 - 12)	0	276,000	69,324,797
	Restore 2nd Middle School In-school Suspension	0	56,588	69,381,385
	Additional Career Guidance Support Staff	0	71,000	69,452,385
	Additional Career Guidance Support Staff	0	71,000	69,523,385
	Separate Principal Montessori, YDHS	0	169,023	69,692,408
	10 Nurses, no Health Assistants	0	140,000	69,832,408
	Grant Writer	0	50,000	69,882,408
	Increase bandwidth	0	51,100	69,933,508
	Restore school allocations to FY 15 level	0	65,272	69,998,780
	Restore 1 Bulge Teacher Position	0	106,814	70,105,594
	Restore Second Bulge Teacher Position	0	106,814	70,212,408
	Shift all .933 special education paraeducators to 1.00	0	322,640	70,535,048
	Match for American Bridge grant	0	40,000	70,575,048
	Increase HomeBRIDGE Staff Support to 1.00	0	34,277	70,609,325
	Contract for Drug & Alcohol Counselors	0	120,000	70,729,325
	One time: Computer network evaluation	0	40,000	70,769,325
	Restore Portion of Maintenance Department Cut	0	50,000	70,819,325
	Elementary S.T.E.M. Specialists (.5 each)	0	373,849	71,193,174
	Restore 2nd Middle School Counselor	0	213,628	71,406,802
	Add Core Teachers at Middle Schools	0	213,628	71,620,430
	Add Middle School Foreign Language Teachers	0	213,628	71,834,058
	High School Library Assistants	0	73,000	71,907,058
	High School Summer & Credit Recovery Program	0	30,000	71,937,058
	Additional Cultural Specialist	0	67,525	72,004,583
	Re-instate Middle School Travel	0	50,000	72,054,583

Juneau School District
 Spending Option Rankings for FY 2018
 March 7, 2017

March 7, 2017

* means it is in the FY 2017 operating fund budget although the budget value is rolled forward to FY 2018 estimates

means it was added to the FY 2017 operating fund budget through a budget revision

Note	Prioritized Spending	Values	Budget	Cumulative Budget
	Re-instate Middle School Travel	0	50,000	72,104,583
	Capital Expenditures Forecasting Software	0	16,000	72,120,583
	Employee Time & Attendance Software	0	40,000	72,160,583
	Restore Elementary EL teachers to 1 per school (adds	0	320,442	72,481,025
	Roving Specialist Teacher to enable PLC at Elementa	0	108,014	72,589,039
	Grant Writer (1.00 FTE -- JSAA)	0	122,500	72,711,539
	Permanent Substitute, one school, certificated, JEA c	0	106,814	72,818,353
	Bonus program for substitutes who work most of the	0	100,000	72,918,353
	HS Activites Student Travel #1	0	125,000	73,043,353
	HS Activites Student Travel #2	0	125,000	73,168,353
	HS Activites Student Travel #3	0	125,000	73,293,353
	HS Activites Student Travel #4	0	125,000	73,418,353
	HS Activites Student Travel #5	0	125,000	73,543,353

Juneau School District
Proposed Operating Fund Budget
Without On-Behalf Revenues and Expenditures
FY 2018

Printed 3/8/2017

	FY 2018 Operating Fund Budget
ESTIMATED REVENUES	\$ 65,444,633
PLANNED EXPENDITURES	<u>67,372,753</u>
<i>Revenues over (under) Expenditures</i>	(1,928,120)
OTHER RESOURCES--	
FY 2017 Anticipated Ending Fund Balance	2,928,120
Less Targeted Ending Fund Balance	<u>(1,000,000)</u>
<i>Available Prior Year Fund Balance To Be Used</i>	<u>1,928,120</u>
<i>Budget Deficit</i>	<u><u>\$ 0</u></u>

Juneau School District
Assumptions
FY 2018 Budget

3/9/2017

The following are **key assumptions** and estimations regarding the FY 2018 budget:

Enrollment

1. Enrollment will be 4,801, an increase of 17 students from October 2016.
2. There will be 85 students meeting intensive needs criteria on October 27, 2017.

Revenue

1. The Legislature will keep the base student allocation at \$5,930 per state law.
2. CBJ will appropriate funds at the maximum level permitted by law for general school operations.
3. The E-Rate revenue is estimated at \$120,000 for FY2018.
4. CBJ will further appropriate \$1,138,700 for food service, pupil transportation, Community Schools, and high school activities.
5. The District will carry over into FY 2018 \$2,311,758 as its beginning operating fund balance.
7. The Legislature will fund pupil transportation in FY 2018 at the same rate it did in FY 2017.
8. The high school activities program will charge all participants a fee sufficient to raise money for its travel.

Expenditures

1. The FY 2018 budget utilizes the latest negotiated agreements.
2. The average teacher will cost \$106,814, including substitutes. (This does not include additional pay due to special education teachers or related specialists as required by the negotiated agreement.)
3. The average special education para-educator will cost \$61,913.
4. Fuel oil costs will average \$2.25 per gallon for 254,000 gallons of fuel purchased.
5. Electricity rates will increase to an average of 12.0 cents per KWH.
6. Other utility costs will remain the same.
7. The indirect cost rate for FY 2018 will be 4.96% as submitted to the Department of Education and Early Development.
8. The District will change the current teacher allocation ratios. The teacher allocation ratio used to calculate the number of classroom teachers will be:

K – 2:	22.50:1	3 – 5:	27.00:1
6 – 8:	22.00:1	9 – 12:	24.50:1

This is an allocation formula, and does not represent actual class sizes.
9. Each regular school will have a principal with both comprehensive high schools and both middle schools having an assistant principal. The two alternative schools will share a principal.
10. Classified school staff will remain the same as FY 2017.
11. Schools will be allocated money for its instructional program at same level as in FY 2017:

Elementary:	\$112 per student, including pre-school students
Middle School:	\$141 per student
High School:	\$147 per student
12. The high school activities fund will be supported from CBJ and activities fees. In addition the District will budget for two part-time activities directors (.60 FTE at each high school), and clerical support (at 3.00 FTE). Middle school activities will be supported by CBJ at the current year levels. Elementary school extra duty contracts will be issued in accordance with the negotiated agreement.
13. It will budget \$272,500 for technology refresh cycle, a decrease of \$149,600 from FY 2017 budget. In addition, it will provide continued support for Project C.A.R.T.
14. It will budget \$38,000 for science kits curriculum materials and \$100,000 to replenish science equipment and supplies.
15. It will continue to budget for AVID.

Juneau School District
 FY 2018 Preliminary Budget

Date 3/9/2017

	Operating Fund	Spec Rev Funds	Activity Fund	Other Funds	<i>Page Ref.</i>
REVENUES					
Foundation Program--State	38,914,433				8
CBJ General Fund Appropriation	26,010,200	398,000	740,700		9
CBJ Restricted Fund Appropriation				0	
State Aid to Districts	0				
Other Revenues to Operating Fund	520,000				7
Payments to Retirement Systems by State	4,648,000				
Revenues to Other Funds		6,759,397	0	4,923,443	
OTHER FINANCIAL SOURCES					
Available Fund Balances	2,928,120	375,849	0	150,000	10
Transfers		0	0		49
<i>Total Sources</i>	<u>73,020,753</u>	<u>7,533,246</u>	<u>740,700</u>	<u>5,073,443</u>	
EXPENDITURES					
Mandatory Expenses					
Insurance: Property, Liability, etc.	602,321			0	11
Unemployment Insurance	63,600			0	12
Certificated Payment for Leave	25,463			0	13
Recovery of Indirect Costs	-260,000			0	14
Utilities	1,640,500			0	15
Payments to Retirement Systems by State	4,648,000			0	
<i>Total Mandatory Programs</i>	<u>6,719,884</u>			<u>0</u>	
Allocation to Charter Schools					
Juneau Community Charter School	1,303,344			0	18
<i>Total Allocation</i>	<u>1,303,344</u>			<u>0</u>	
Formula Driven Allocations					
Elementary Teachers	11,375,693			0	21
Middle School Teachers	5,163,388			0	21
High School Teachers	7,875,515			0	21
Montessori Teachers	1,228,363			0	21
HomeBRIDGE Teacher	53,409			0	21
Principals & Assistant Principals	2,248,045			0	23
Classified Staffing	3,772,992			0	24
School Non-personnel Budgets	728,112			0	25
<i>Total Formual Driven Allocations</i>	<u>32,445,517</u>			<u>0</u>	
Program Based Allocations					
Special Education	15,986,494			1,411,317	26,27
English Language Learner	1,100,184			0	28,29
Extended Learning	619,521			0	30
<i>Total Program Driven Allocations</i>	<u>17,706,199</u>	<u>0</u>	<u>0</u>	<u>1,411,317</u>	

Juneau School District
 FY 2018 Preliminary Budget

Date 3/9/2017

	Operating Fund	Spec Rev Funds	Activity Fund	Other Funds	Page Ref.
School Based Support Services					
High School Intramurals	29,699			0	31
Health Services	862,537			0	32
<i>Total School Based</i>	<u>892,236</u>	0	0	0	
Grant Funded Supplemental Instructional Programs					
Carl Perkins				104,531	33
<i>Total Grant Funded Supplemental Instructional Programs</i>		<u>0</u>		<u>104,531</u>	
District Level Staff Services Provided to Schools					
Elementary Art Specialists	106,814			0	34
Elementary Instructional Coaches	427,256			0	35
Cultural Education Paraeducators	266,968			379,702	36
<i>Total Staff Services</i>	<u>801,038</u>	0	0	<u>379,702</u>	
District Level Enrichment Services Provided to Schools					
Instructional Services	456,908			30,000	37
AVID	106,226			0	38
Summer Scholars/Summer School	0			42,966	39
Sea Week	11,000			0	40
Americorps Volunteer for CHOICE	16,300			0	41
College Connection	5,070			0	42
Early Scholars	0			10,000	43
Juneau Youth Court	0			45,082	44
Elders' Honoraria	15,000			0	45
English Language Learner	21,971			22,974	27,28
Extended Learning Support	6,938			0	29
Library Services	18,688			0	46
Learn to Swim	50,364			0	47
<i>Total District Level Enrichment Services</i>	<u>708,465</u>	0	0	<u>151,022</u>	
Student Activities					
Student Activities—High School--Administration	398,132			0	48
Student Activities—High School--Program	0		654,500	0	48
Student Activities—Middle School	16,000		86,200	0	49
Student Activities—Elementary	57,777			0	50
<i>Total Student Activities</i>	<u>471,909</u>	0	<u>740,700</u>	0	

Juneau School District
 FY 2018 Preliminary Budget

Date 3/9/2017

	Operating Fund	Spec Rev Funds	Activity Fund	Other Funds	Page Ref.
Targeted Assistance Programs					
Homeless Students	0			64,656	51
School Improvement	0			479,017	52
Parent Involvement	0			18,398	53
Pre-School Grant	0			105,000	54
Neglected and Delinquent Students	0			21,915	55
Neglected and Delinquent Students--Competitive	0			94,401	
Title IV - Placeholder for now	0			75,000	
Alternative High School	0			25,000	
L.E.A.P.	0			603,480	56
<i>Total Targeted Assistance Programs</i>	<u>0</u>	<u>0</u>		<u>1,486,867</u>	
Professional Development					
Professional Development	88,500			307,340	57
RTI Support	0			0	58
Equity Training	3,000			0	59
JSAA Professional Development	56,050			0	60
Teacher Training	0			235,665	61
Targeted Mini-Grants to Schools	0			33,141	62
State Contracted Travel	0			30,000	63
<i>Total Professional Development</i>	<u>147,550</u>	<u>0</u>		<u>606,146</u>	
Instructional Services					
Curriculum Review and Development	301,178			0	64
Place Based Curriculum Development	96,093			0	65
Assessment & Accountability	460,469			138,079	66,67
Measuring Academic Progress	0			55,000	68
PowerSchool Services	29,687			0	69
Career and Technical Education	163,747			0	71
Instructional Technology	597,100			25,190	72
<i>Total Instructional Services</i>	<u>1,648,274</u>	<u>0</u>		<u>218,269</u>	
Student Services					
Social Services	0			45,022	
Health Services--Support	17,350			0	31
Guidance Support	7,366			0	73
Tobacco, Drug Prevention & Intervention Ser.	21,375			0	74
Suicide Prevention	0			27,652	
<i>Total Student Services</i>	<u>46,091</u>	<u>0</u>		<u>72,674</u>	

Juneau School District
 FY 2018 Preliminary Budget

Date 3/9/2017

	Operating Fund	Spec Rev Funds	Activity Fund	Other Funds	<i>Page Ref.</i>
Administration					
Board of Education	76,645			0	75
Office of Superintendent	371,689			0	76
Communications	213,403			0	77
Administrative Services and Fiscal Services	1,281,415			0	78
Human Resources	732,601			0	79,80
Grants Administration	4,645			342,915	81
<i>Total Administration</i>	<u>2,680,398</u>	0		<u>342,915</u>	
Facility & Informational Technology					
Maintenance	1,880,606			0	82
Custodial Services	3,042,202			0	83
Auditorium	86,741			0	84
Property Rentals	40,000			0	85
Safety and Security Money	0			150,000	
Information Technology	1,400,299			0	86
<i>Total Facility & Information Technology</i>	<u>6,449,848</u>	0		<u>150,000</u>	
Ancillary Services for Students and Community					
Pupil Transportation	0	3,355,000		0	87
Community Schools	0	367,141		0	88,89
Food Service	0	2,106,084		0	90,91
R.A.L.L.Y	0	1,336,150		0	92,93
<i>Total Ancillary Services</i>	<u>0</u>	<u>7,164,375</u>		<u>0</u>	
Capital Budget					
Legislative Grant Carryover: Curriculum Materials Renewal				0	
<i>Total Capital Budget</i>				<u>0</u>	
Other Grant Funds					
Miscellaneous Local Grants				150,000	
<i>Total Other Programs</i>				<u>150,000</u>	
<i>Total Discretionary Programs</i>	<u>13,845,809</u>	<u>7,164,375</u>	<u>740,700</u>	<u>3,662,126</u>	
<i>Total Expenditures</i>	<u>72,020,753</u>	<u>7,164,375</u>	<u>740,700</u>	<u>5,073,443</u>	
Projected Ending Fund Balance	<u>1,000,000</u>	<u>368,871</u>	<u>0</u>	<u>0</u>	
Undesignated Ending Fund Balance	<u>1,000,000</u>				

**School Based Certificated
Personnel Budgeted
FY 2018**

	Pupil-Teacher- Ratio	ELEM		GAST		GV		HBV		MRCS		RVB		MIDDLE	FD	DHMS	HS	JDHS	TMHS	YDAHS	OTHER	MONT	Johnson Youth Center	HomeBRIDGE	Juneau Youth Services
		FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE												
Pupil Teacher Ratio K-2 (1:22.5)	22.5	178	8.00	122	5.00	163	7.00	131	6.00	163	7.00	176	8.00									93			
Pupil Teacher Ratio 3-5 (1:27.0)	27	204	8.00	136	5.00	197	7.00	150	6.00	163	6.00	132	5.00									76			
Pupil Teacher Ratio 6-8 (1:21.5)	22													460	21.00	504	23.00					39	2.00		
Pupil Teacher Ratio 9-12 (1:23.25)	24.5																596	25.40	715	30.20	91	5.00			
Subtotal: Pupil Teacher Ratio		16.00		10.00		14.00		12.00		13.00		13.00		21.00		23.00		25.40		30.20	5.00	9.00	0.00	0.00	0.00
AVID														0.00	0.00			0.00	0.00						
Tlingit Culture Language & Literacy							3.00																		
Career Technology																		1.60	0.00	0.00					
High School Core Teachers																		1.00	1.00	0.50					
Johnson Youth Center																							1.80		
Subtotal: Classroom Teachers (operating fund)		16.00		10.00		14.00		15.00		13.00		13.00		21.00		23.00		28.00		31.20	5.50	9.00	1.80	0.00	0.00
Construction Academy Contract																		0.00	0.00						
Carl Perkins																		0.40	0.20						
Alaska Youth First																					0.00				
Alternative Schools																					0.00				
Subtotal: Classroom Teachers (grant fund)		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.40		0.20	0.00	0.00	0.00	0.00	0.00
Special Education Teachers (operating fund)		2.50	4.00	3.00	5.00	5.00	5.00	3.00	5.75	5.00	4.00	1.00	1.00	3.00	5.75	5.00	4.00	1.00	1.00	1.00	1.00	1.00			2.00
Special Education Teachers (grant fund)				1.00	1.00	1.00	1.00	1.00	0.75	1.00	1.00	1.00	1.00	1.00	0.75	1.00	1.00	1.00	1.00	1.00	1.00	1.00			
Subtotal: Special Education Teachers		2.50	4.00	4.00	5.00	6.00	6.00	4.00	6.50	5.00	5.00	2.00	2.00	4.00	6.50	5.00	5.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00	2.00
Support Teachers and Specialists																									
Tlingit Culture Language & Literacy							2.00							0.17	0.17										
Extended Learning		0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.80	1.00		0.60	0.40							
English Language Learners		0.70	1.00	1.60	1.60	0.70	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		0.70	0.40	0.20			0.20			0.20
Correspondence Program																								0.50	
Librarian/Media Specialist		0.50	0.50	1.00	0.75	1.00	0.75	1.00	0.75	1.00	0.75	1.00	0.75	1.00	1.00		1.00	1.00				0.50			
Counselor		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		2.00	2.00	1.00			1.00			
Other Elementary Support Teachers		2.50	2.00	2.00	2.25	2.00	2.25	2.00	2.25	2.00	2.25	2.00	2.25	2.00	2.25							1.00			
Subtotal: Elementary Specialists		4.00	3.50	4.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	2.50	0.00	0.00	0.00									
Subtotal: Support Teachers and Specialists (operating fund)		5.20	5.00	6.10	8.10	5.20	5.50	3.97	4.17	4.30	3.80	1.20	2.70	0.00	0.00		4.30	3.80	1.20	2.70	0.00	0.00	0.50	0.20	
Title I Support Teacher			1.00	1.25								1.00													
Pre-Kindergarten (Head Start)				0.00	0.00	0.00																			
CARES Support Teacher																				0.00					
Subtotal: Support Teachers (grant fund)		0.00	1.00	1.25	0.00	0.00	1.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
Total Teachers - Operating Fund		23.70	19.00	23.10	28.10	23.20	23.50	27.97	32.92	37.30	39.00	7.70	12.70	1.80	0.50	2.20									
Total Teachers - Grant Funds		0.00	1.00	2.25	0.00	1.00	2.00	1.00	0.75	0.40	1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.40	1.20	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL Teachers		23.70	20.00	25.35	28.10	24.20	25.50	28.97	33.67	37.70	40.20	7.70	12.70	1.80	0.50	2.20									
Principal		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	0.50											
Assistant Principal																									
TOTAL Administrators		1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	0.50	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AVERAGE Class Sizes		23.9	25.8	25.7	23.4	25.1	23.7	29.2	29.2	25.2	27.3														

*Pupil Teacher Ratio: rounding threshold .5 round up

Juneau School District
 Summary of Other Grants, Contracts, and Funds
 FY 2018

Fund Number	FundName	Reported in Fin. State.	Type of Funding	Budget	Projected Beginning Fund Balance	Revenues	Expenditures	Projected Ending Fund Balance
				Year Grant Ends				
Special Revenue Funds								
205	Student Transportation	Special Rev	Formula		0	3,355,000	3,355,000	0
215	Community Schools	Special Rev	CBJ, User		375,849	360,000	367,141	368,708
255	Food Service	Special Rev	Meal Reimbursements&Sales		0	2,106,247	2,106,084	163
399	R.A.L.L.Y.	Special Rev	User Fees		0	1,336,150	1,336,150	0
<i>Total Special Revenue Funds</i>					<u>375,849</u>	<u>7,157,397</u>	<u>7,164,375</u>	<u>368,871</u>
Other Special Revenue Funds								
101	Public Funded HS Activities	Special Rev	CBJ, JSD		0	654,500	654,500	0
207	Youth In Detention	Special Rev	AEG		0	103,885	103,885	0
209	Quality Schools' Initiative	Operating Fund	Formula		0	142,348	142,348	0
221	UAS - Early Scholars	Special Rev	Annual Grant		0	10,000	10,000	0
227	Alaska Pre-Kindergarten	Special Rev	One Time Grant	FY 2018	0	105,000	105,000	0
229	Suicide Prevention	Special Rev	Annual Competitive		0	27,652	27,652	0
235	Safety and Security	Operating Fund	Carryover Only		150,000	0	150,000	0
241	DEED Staff Development	Special Rev	Annual Contract		0	30,000	30,000	0
245	Juneau Youth Court	Special Rev	AEG		0	45,082	45,082	0
252	Alternative High Schools	Special Rev	Annual Grant		0	25,000	25,000	0
260	Consolidated Admin	Special Rev	AEG	ESSA	0	291,025	291,025	0
263	Title IV (in development)	Special Rev	AEG	ESSA	0	75,000	75,000	0
264	Title I, Part D - Delinquent	Special Rev	Competitive Grant		0	94,401	94,401	0
261	Title I, Part A	Special Rev	AEG	ESSA	0	582,729	582,729	0
265	Title I, Part D - Delinquent	Special Rev	AEG	ESSA	0	21,915	21,915	0
266	Title II-A, Teacher Training	Special Rev	AEG	ESSA	0	268,806	268,806	0
268	Title III	Special Rev	AEG	ESSA	0	22,974	22,974	0
270	Title VI-B	Special Rev	AEG	IDEA	0	1,318,170	1,318,170	0
273	Title I-A, Parent Involvement	Special Rev	AEG	ESSA	0	18,398	18,398	0
275	Preschool Disabled	Special Rev	AEG	IDEA	0	32,228	32,228	0
277	21st Century L.E.A.P.	Special Rev	5 Year Grant	FY 2019	0	603,480	603,480	0
285	Carl Perkins' Basic	Special Rev	AEG		0	104,531	104,531	0
350	Indian Education	Special Rev	AEG		0	498,457	498,457	0
386	Carhill Foundation	Special Rev	Competitive Grant		0	307,340	307,340	0
391	Community Foundation	Special Rev	Competitive Grant		0	45,022	45,022	0
397	Local Reimbursable Accts	Operating Fund	Local		0	150,000	150,000	0
<i>Total Other Funds</i>					<u>150,000</u>	<u>5,577,943</u>	<u>5,727,943</u>	<u>0</u>
Grand Total					<u><u>525,849</u></u>	<u><u>12,735,340</u></u>	<u><u>12,892,318</u></u>	<u><u>368,871</u></u>