

# **JUNEAU SCHOOL DISTRICT**

## **BUDGETING OVERVIEW**

### **What is Budgeting?**

Budgeting is the allocation of estimated resources to fund planned activities.

### **Budgeting Environment for the Juneau School District**

- Must comply with two (2) sets of requirements – the City and Borough of Juneau and the State of Alaska.
- The City and Borough of Juneau deadline: March 31 (Charter)
- Alaska Department of Education & Early Development –
  - Comply with Chart of Accounts
  - Deadline - July 15
  - Seventy Percent (70%) rule

### **Juneau School District**

- Board Policy

# **JUNEAU SCHOOL DISTRICT**

## **BUDGETING OVERVIEW**

- **Project Enrollment**
- **Estimate Available Resources**
- **Project costs for planned activities, making sure total costs for all planned activities are  $\leq$  projected available resources.**
- **Obtain Approvals**
- **Implement Budget**

# JUNEAU SCHOOL DISTRICT

## BUDGETING OVERVIEW

### CHART OF ACCOUNTS

- **Mandated by the Alaska Department of Education & Early Development**  
A system of classifying economic transactions.
- **Fund**  
A fiscal and accounting entity . . . segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.
- **Function**  
An activity or group of activities within a fund whose purpose is to provide services to accomplish a certain objective or end (expenditures/expenses only).
- **Object**  
Identifies types of revenues, expenditures (or balance sheet accounts).
- **Revenues**  
Increases in available resources.
- **Expenditures**  
Decreases in available resources.

# JUNEAU SCHOOL DISTRICT

## BUDGETING OVERVIEW

### SOURCES OF REVENUES

- **Operating Fund**
  - Foundation Program
    - State
    - City and Borough of Juneau Appropriation
  - Medicaid Direct billing
  - E-Rate
  - Other Local Sources
- **Public Funded High School Student Activities Fund**
  - City and Borough of Juneau Appropriation
  - Transfers from Other Funds
- **Student Transportation**
  - City and Borough of Juneau Appropriation
  - State Grant
  - Transfer from Other Funds
- **Quality Schools' Initiative**
  - State Grant
- **Community Schools**
  - City and Borough of Juneau Appropriation
  - User Fees
- **Food Service**
  - User Fees (*i.e.*, sales to students, adults)
  - Federal Grant
- **R.A.L.L.Y.**
  - User Fees
  - Federal Grant
- **Grant Funds**
  - Federal or State Grants
- **Tax Supported Student Activities**
  - City and Borough of Juneau Appropriation (Restricted CBJ Funds)

**Juneau School District**  
Projected Enrollment  
FY 2012

School	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	Pre-School	Total w/ PreSchool	Oct' 09 Actual
Juneau-Douglas HS										230	186	138	244	798		798	839
Thunder Mountain HS										176	156	178	152	662		662	641
Yaakoosge Daakahidi										2	13	89	21	125		125	116
Floyd Dryden							190	182	173					545		545	569
Dzantiki Heeni							152	159	140					451		451	451
Auke Bay														322		322	334
Gastineau	56	49	43	52	56	66								255	12	267	254
Glacier Valley	52	44	45	44	35	35								360		360	349
Harborview	69	60	66	50	59	56								296		296	289
Mendenhall River	51	44	64	44	44	49								382	24	406	414
Riverbend	65	54	79	66	39	79								303	16	319	323
Juneau Charter	47	41	53	62	46	54								97		97	96
Homebridge	9	9	13	9	13	10	12	14	8	4	4	18	17	63		63	61
Johnson Youth Center	3	1	1	1	2	2	2	3	5	3	7	5	2	17		17	23
<b>Special Programs</b>																	
Tlingit Culture&Language	11	11	10	11	12	11								66		66	67
Montessori	12	12	17	14	17	20	15	10	25	5	5	5	5	130		130	130
Juneau Youth Services Programs														20		20	21
<b>Totals</b>	<u>363</u>	<u>325</u>	<u>391</u>	<u>353</u>	<u>323</u>	<u>382</u>	<u>371</u>	<u>368</u>	<u>351</u>	<u>420</u>	<u>371</u>	<u>433</u>	<u>441</u>	<u>4,892</u>	<u>52</u>	<u>4,944</u>	<u>4,977</u>
<b>Oct 2009 Actual Counts</b>	<u>310</u>	<u>390</u>	<u>354</u>	<u>324</u>	<u>383</u>	<u>372</u>	<u>369</u>	<u>351</u>	<u>389</u>	<u>381</u>	<u>381</u>	<u>664</u>	<u>255</u>	<u>4,923</u>	<u>54</u>	<u>4,977</u>	
<b>Decrease</b>														<u>-31</u>		<u>-33</u>	
<b>Reaume's Mid Projection</b>	<u>363</u>	<u>325</u>	<u>391</u>	<u>353</u>	<u>323</u>	<u>382</u>	<u>371</u>	<u>368</u>	<u>351</u>	<u>420</u>	<u>371</u>	<u>433</u>	<u>441</u>	<u>4,892</u>			

Juneau School District  
 School Size Adjustments to Foundation Formula  
 FY 2012

School	Projected	to HBV	to DZ	to YADHS	School	School Adjusted
Juneau Douglas HS	798				798	833.92
Thunder Mountain HS	662				662	712.64
Yaakoosege Daakahidi	125			20	145	117.96
Floyd Dryden	545				545	605.00
Dzantiki Heeni	451		35		486	550.72
Auke Bay	322				322	395.94
Gastineau	267				267	342.59
Glacier Valley	360				360	432.80
Harborview	296	161			457	524.04
Mendenhall River	406				406	477.12
Riverbend	319				319	393.03
Juneau Charter	97				97	114.46
HomeBRIDGE	63				63	N/A
Johnson Youth Center	17				17	52.56
<b>Special Programs</b>						
Tlingit Program @ HBV	66	-66			0	
Montessori	130	-95	-35		0	
Juneau Youth Services	20			-20	0	
<b>Totals</b>	<b>4,944</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,944</b>	<b>5552.78</b>

Juneau School District  
Projected Foundation  
FY 2012

	Actual		Projected
	FY 2010	Revised to Actual FY 2011	FY 2012
School Adjusted ADM	5,595.62	5,580.12	5,552.78
Times District Cost Factor <i>(1.093 for FY 10, 1.111 for FY 11, 1.129 for FY 12)</i>	6,116.01	6,199.52	6,269.09
Times Special Needs Factor (1.2)	<u>7,339.21</u>	<u>7,439.42</u>	7,522.91
Times Vocational Education Factor (1.01)			<u>7,598.14</u>
Intensive Needs Student Projection	123	113	100
Intensive Needs Students times factor <i>(11 for FY 10, 13 for FY 11 and FY 12)</i>	<u>1353.00</u>	<u>1,469.00</u>	<u>1,300.00</u>
Correspondence students	70.50	61.35	63.00
Correspondence ADM times .8	<u>56.40</u>	<u>49.08</u>	<u>50.40</u>
Total District Adjusted ADM	<u><u>8,748.61</u></u>	<u><u>8,957.50</u></u>	<u><u>8,948.54</u></u>
Base Student Allocation	\$ 5,580.00	5,680.00	5,680.00
Basic Need	\$ 48,817,244	50,878,600	50,827,707
Required Local Contribution (Tax base X 4 mill)	\$ <u>13,816,916</u>	<u>13,658,159</u>	<u>13,760,632</u>
<b>State Foundation</b>	\$ <u><u>35,000,328</u></u>	<u><u>37,220,441</u></u>	<u><u>37,067,075</u></u>
<b>Change in Foundation from FY 2011 Actual to FY 2012</b>			
<b>Increases:</b>			
Increase in District Cost Factor from 1.111 to 1.129			681,259
Increase in vocational education			427,301
Increase in Base Student Allocation from \$5,680 to \$5,780			0
Increase for more Correspondence students			<u>7,498</u>
<i>Subtotal Increases</i>			<u><u>1,116,058</u></u>
<b>Decreases:</b>			
Decrease for Higher Assessed Value (required local effort)			-102,473
Fewer Intensive Needs Students			-959,920
Decrease in School Adjusted ADM			-210,389
Rounding			<u>3,358</u>
<i>Subtotal Decreases</i>			<u><u>-1,269,424</u></u>
<i>Total Change in Foundation</i>			<u><u>-153,366</u></u>

Juneau School District  
 Projected CBJ Appropriation  
 FY 2012

	Actual		Projected
	FY 2010	Revised to Actual FY 2011	FY 2012
CBJ Full & True Value for 1999	2,493,796,400	2,493,796,400	2,493,796,400
CBJ Full & True Value for Budget Year	4,414,661,600	4,335,282,900	4,386,519,800
Increase in Full & True Value	1,920,865,200	1,841,486,500	1,892,723,400
50 % Limitation on Increase in Full & True Value	960,432,600	920,743,250	946,361,700
1999 Value + 50% Increase	3,454,229,000	3,414,539,650	3,440,158,100
 New Value x .004	 <u>13,816,916</u>	 <u>13,658,159</u>	 <u>13,760,632</u>
<b>Required Local Effort</b>	<u>13,816,916</u>	<u>13,658,159</u>	<u>13,760,632</u>
 Basic Need	 48,817,244	 50,878,600	 50,827,707
 Additional @23% of basic need	 <u>11,227,966</u>	 <u>11,702,078</u>	 <u>11,690,373</u>
<b>Maximum Local Effort "CAP"</b> (Limit to CBJ Appropriation)	 <u>25,044,882</u>	 <u>25,360,237</u>	 <u>25,451,005</u>
 <b>Actual Local Effort</b>		 <u>25,399,200</u>	 25,451,000
 <b>Increase over Prior Year</b>			 <u>51,800</u>
 <b>Change In Local Effort from FY 2011 to FY 2012</b>			
Increase in 23% of Basic Need			-11,705
Actual FY 2011 Effort Less than Maximum Effort			-38,963
Difference between requested appropriation and revised projection			-5
Effects from Increased Assessed Value			<u>102,473</u>
<i>Increase in Local Effort</i>			<u>51,800</u>

**Juneau School District**  
FY 2012 Budget

Approved  
April 26, 2011

	<b>Operating Fund</b>	<b>Spec Rev Funds</b>	<b>Other Funds</b>	<i>Page Ref.</i>
<b>REVENUES</b>				
Foundation Program--State	37,067,075			7 8,64,
CBJ General Fund Appropriation	25,451,000	205,000	365,000	117,118
CBJ Restricted Fund Appropriation			200,000	
State Aid to Districts	736,735			
Other Revenues to Operating Fund	555,000			6
Payments to Retirement Systems by State	9,223,900			
Revenues to Other Funds		5,777,530	7,275,892	
<b>OTHER FINANCIAL SOURCES</b>				
Available Fund Balances	2,308,665	320,795	62,281	9
Transfers			753,500	64
<i>Total Sources</i>	<u>75,342,375</u>	<u>6,303,325</u>	<u>8,656,673</u>	
<b>EXPENDITURES</b>				
<b>Mandatory Expenses</b>				
Insurance: Property, Liability, etc.	750,521		0	10
Unemployment Insurance	33,600		0	11
Recovery of Indirect Costs	-463,000		0	12
Operating Leases	175,007		57,510	13
Utilities	1,932,500		0	14
Payments to Retirement Systems by State	9,223,900		0	
<i>Total Mandatory Programs</i>	<u>11,652,528</u>		<u>57,510</u>	
<b>Allocation to Juneau Community Charter School</b>	<u>835,573</u>		0	17
<b>Formula Driven Allocations</b>				
Teachers based on Pupil-Teacher Ratio	18,964,607		0	19,20
Elementary Specialists	2,233,416		0	21
Principals & Assistant Principals	2,387,182		0	22
Classified Staffing	3,514,289		0	23
School Non-personnel Budgets	976,772		0	24
<i>Total Base Programs</i>	<u>28,076,266</u>		0	
<b>Special Education</b>	<u>14,697,565</u>	0	1,927,841	25
<i>Total Mandatory, Base, and Special Education</i>	<u>55,261,932</u>	0	1,985,351	
<i>Available for Discretionary Programs:</i>	<u>20,080,443</u>			
<b>Discretionary Programs</b>				
<b>School Based</b>				
English Second Language/English Language Learners	1,000,182		0	26,27

Date Printed  
5/12/2011

**Juneau School District**  
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	Operating Fund	Spec Rev Funds	Other Funds	Page Ref.
Extended Learning	950,375		0	28
Middle School Interventions	0		0	29
Middle School Counselors	388,420		0	30
Middle School Exploratory Programs	0		204,143	31
Middle School Class Size Reduction	291,316		0	32
Middle and High School Librarians	388,420		0	33
High School Counselors	388,420		0	34
Next Generation High School Teachers	213,631		0	35
Other High School Teachers	912,787		0	36
High School Intramurals	49,648		0	37
Health Services	843,946		0	38
<i>Total School Based</i>	5,427,145	0	204,143	
<b>Grant Funded Supplemental Instructional Programs</b>				
Construction Trades Academy			274,188	39
Carl Perkins			76,550	40
Youth First Initiative			121,414	41
Transitions II			382,564	42
<i>Total Grant Funded Supplemental Instructional Programs</i>		0	854,716	
<b>District Level Enrichment Services Provided to Schools</b>				
Elementary Art Specialists	194,210		0	43
Elementary Instructional Coaches	485,525		102,072	44
Secondary Literacy Coaches	291,315		0	45
Science Coach	0		0	46
Cultural Education Paraeducators	227,485		347,072	47
Tlingit Language and Culture	0		382,564	48,49
In School Suspension -- High School	0		0	50
Instructional Services	126,239		0	51
Music and Other Arts Programs for At Risk Elementary Students	30,000		0	52
Summer Scholars/Summer School	0		29,207	53
House Building Support	10,000		0	54
Sea Week	13,095		0	55
VISTA Volunteer for CHOICE	13,500		0	56
College Connection	10,000		0	57
Early Scholars	0		10,000	58
Juneau Youth Court	0		36,977	59
Elders' Honoraria	15,000		0	60
English Second Language/English Language Learners	30,432		30,882	27
Fast ForWord	65,650		0	61
Extended Learning Support	22,132		0	28

**Juneau School District**  
FY 2012 Budget

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	Operating Fund	Spec Rev Funds	Other Funds	Page Ref.
Library Services	31,500		0	62
Student Activities—High School--Administration	290,804		0	63
Student Activities—High School--Program	0		1,232,999	63,64
Student Activities—High School--Fund Transfers	568,500		185,000	64
Student Activities—Middle School	66,955		15,000	65
Student Activities—Elementary	10,259		0	66
Next Generation High School Reform	51,016		0	67
Learn to Swim	30,714		0	68
<i>Total District Level Enrichment Services</i>	<u>2,584,331</u>	<u>0</u>	<u>2,371,773</u>	
<b>Targeted Assistance Programs</b>				
Homeless Students	0		113,146	69
School Improvement	0		262,812	70
Supplementary Educational Services	0		63,894	71
Parent Involvement	0		7,000	72
Pre-School At-Risk	0		157,493	73
Delinquent Students	0		42,416	74
Credit Recovery for High School Students	0		300,472	75
<i>Total Targeted Assistance Programs</i>	<u>0</u>	<u>0</u>	<u>947,233</u>	
<b>Professional Development</b>				
Professional Development	20,208		52,585	76,77
Staff Collaboration	0		0	78
Coaching and Mentoring	38,936		0	79
Equity Training	22,500		0	80
JSAA Professional Development	57,500		0	81
Highly Qualified	0		36,754	82
Teacher Training	0		198,360	83
Targeted Mini-Grants to Schools	0		39,708	84
State Contracted Travel	0		30,000	85
Title II-D grant	0		4,435	86
<i>Total Professional Development</i>	<u>139,144</u>	<u>0</u>	<u>361,842</u>	
<b>Instructional Services</b>				
Curriculum Review and Development	331,212		0	87
Place Based Curriculum Development	0		25,872	88
Assessment & Data	316,649		232,078	89,90
Measuring Academic Progress	60,172		0	91
PowerSchool Services	25,000		0	92
Career and Technical Education	269,126		0	94
Instructional Technology	40,505		25,558	95
<i>Total Instructional Services</i>	<u>1,042,664</u>	<u>0</u>	<u>283,508</u>	

**Juneau School District**  
FY 2012 Budget

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	Operating Fund	Spec Rev Funds	Other Funds	Page Ref.
<b>Student Services</b>				
Student Safety	94,014		0	96
Attendance Services	70,685		0	97
Guidance Support	8,750		0	98
Health Services--Support	19,950		0	38
Tobacco, Drug Prevention & Intervention Ser.	94,500		153,571	99
Drop Out Prevention Services	26,000		0	100
Suicide Prevention	0		0	
Emergency Preparedness	1,500		0	101
School Climate	14,000		0	102
<i>Total Student Services</i>	<u>329,399</u>	<u>0</u>	<u>153,571</u>	
<b>Administration</b>				
Board of Education	93,896		0	103
Office of Superintendent & Assist. Supt.	675,443		0	104,105
Communications	192,661		0	106
Administrative Services and Fiscal Services	1,384,410		0	107
Human Resources	858,365		0	108,109
Grants Administration	0		655,141	110
<i>Total Administration</i>	<u>3,204,775</u>	<u>0</u>	<u>655,141</u>	
<b>Facility &amp; Informational Technology</b>				
Maintenance	2,090,991		0	111,112
Custodian--District Services	3,046,935		0	113
Auditorium	141,962		0	114
Property Rentals	40,000		0	115
Information Technology	1,476,741		0	116
<i>Total Facility &amp; Information Technology</i>	<u>6,796,629</u>	<u>0</u>	<u>0</u>	
<b>Ancillary Services for Students and Community</b>				
Pupil Transportation	0	3,134,000		117
Pupil Transportation--Fund Transfers	0	0		
Community Schools	0	313,711		118,119
Food Service	0	1,448,000		120,121
R.A.L.L.Y	0	1,232,181		122
<i>Total Ancillary Services</i>	<u>0</u>	<u>6,127,892</u>	<u>0</u>	

**Juneau School District**  
 FY 2012 Budget

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	Operating Fund	Spec Rev Funds	Other Funds	<i>Page Ref.</i>
<b>Capital Budget</b>				
Legislative Grant: Security Cameras (from 2010 session)			116,000	
AASB Computer Initiative			500,000	
<i>Total Capital Budget</i>			616,000	
<b>Other Grant Funds</b>				
PITAS/FTA			10,000	
Statewide Mentorship			114,409	
Miscellaneous Local Grants			150,000	
<i>Total Other Programs</i>			274,409	
<i>Total Discretionary Programs</i>	19,524,087	6,127,892	6,722,336	
<i>Total Expenditures</i>	74,786,019	6,127,892	8,707,687	
 <i>Projected Ending Fund Balance</i>	 556,356	 175,433	 -51,014	

Juneau School District  
Big Picture Analysis--All Governmental Funds  
FY 2013 Budget

Prepared by  
David Means  
November 14, 2011

	FY 2012 Budget	FY 2013 Preliminary Estimate
<b>Revenues</b>		
<b>Operating Fund</b>		
Foundation	37,067,075	37,678,698
CBJ	25,451,000	25,591,600
State Aid	736,735	0
Other Revenues	555,000	540,000
Retirement	9,223,900	9,223,900
Appropriation of Fund Balance	1,752,309	0
<i>Subtotal</i>	<u>74,786,019</u>	<u>73,034,198</u>
<b>Activity Funds</b>	<u>1,232,999</u>	<u>1,232,999</u>
<b>Special Revenue Funds</b>	<u>6,127,892</u>	<u>6,127,892</u>
<b>Grant Funds</b>		
Transitions II	625,515	0
Goldbelt Contracts	117,182	0
Education Jobs Bill	444,799	0
AK Pre-Kindergarten	201,073	201,073
Other Grant Funds	5,918,616	5,868,616
<i>Subtotal</i>	<u>7,307,185</u>	<u>6,069,689</u>
<i>Total Revenue</i>	<u>89,454,095</u>	<u>86,464,778</u>

**Assumptions**

1. Same enrollment as projected for FY 2012, am in the process of reviewing and revising
2. CBJ appropriates at maximum
3. No change in foundation except district cost factor, base student allocation remains the same
4. Transitions II grant ends June 30, 2012
5. Goldbelt's grant ends September 30, 2012, this funding will end
6. Education Jobs Bill grant will be fully expended during FY 2012
7. Assumes CBJ funds activities at the FY 2012 level