

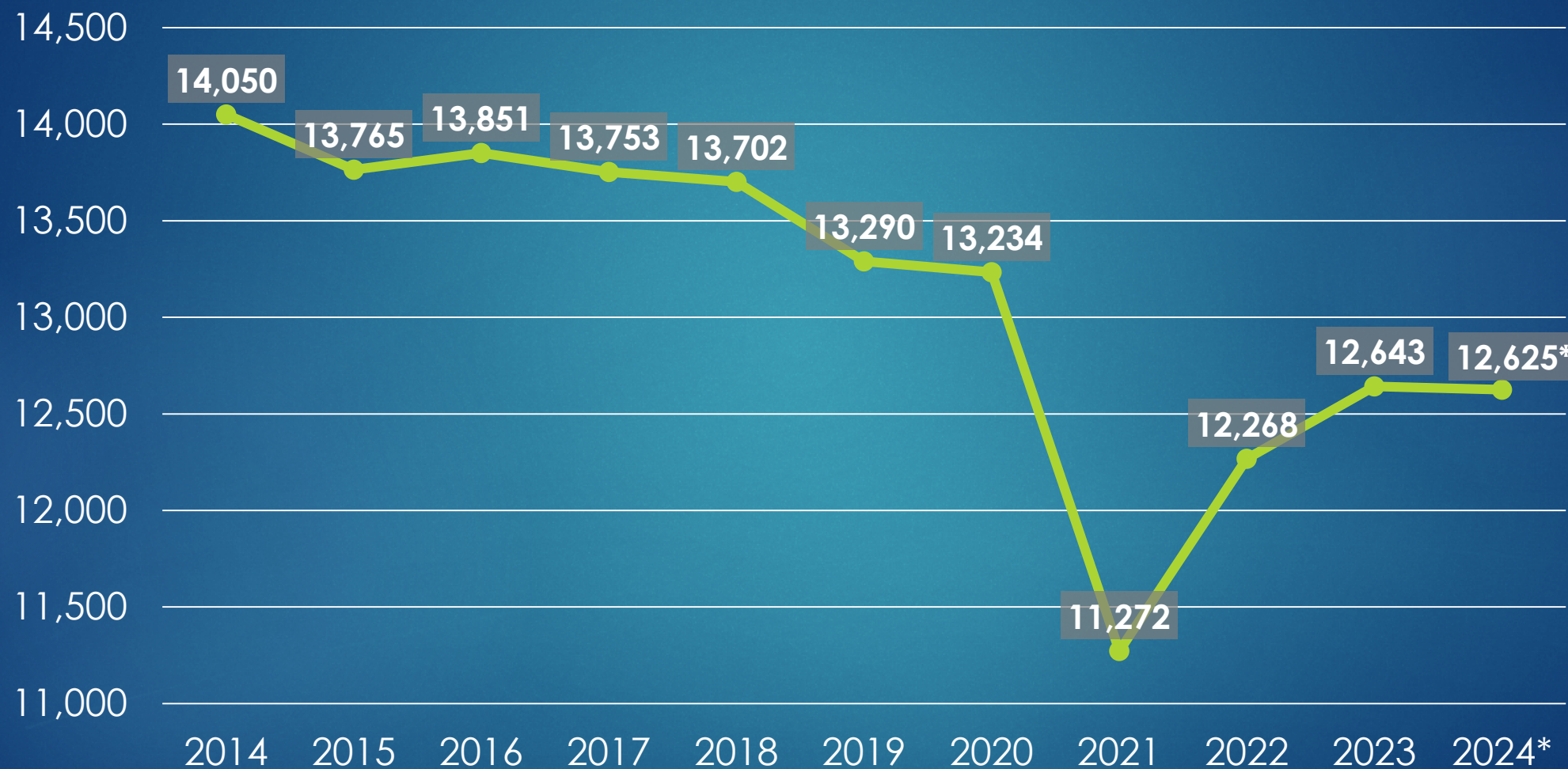
FY24 Proposed Budget Presentation

BOARD OF EDUCATION WORK SESSION

MONDAY FEBRUARY 6, 2023

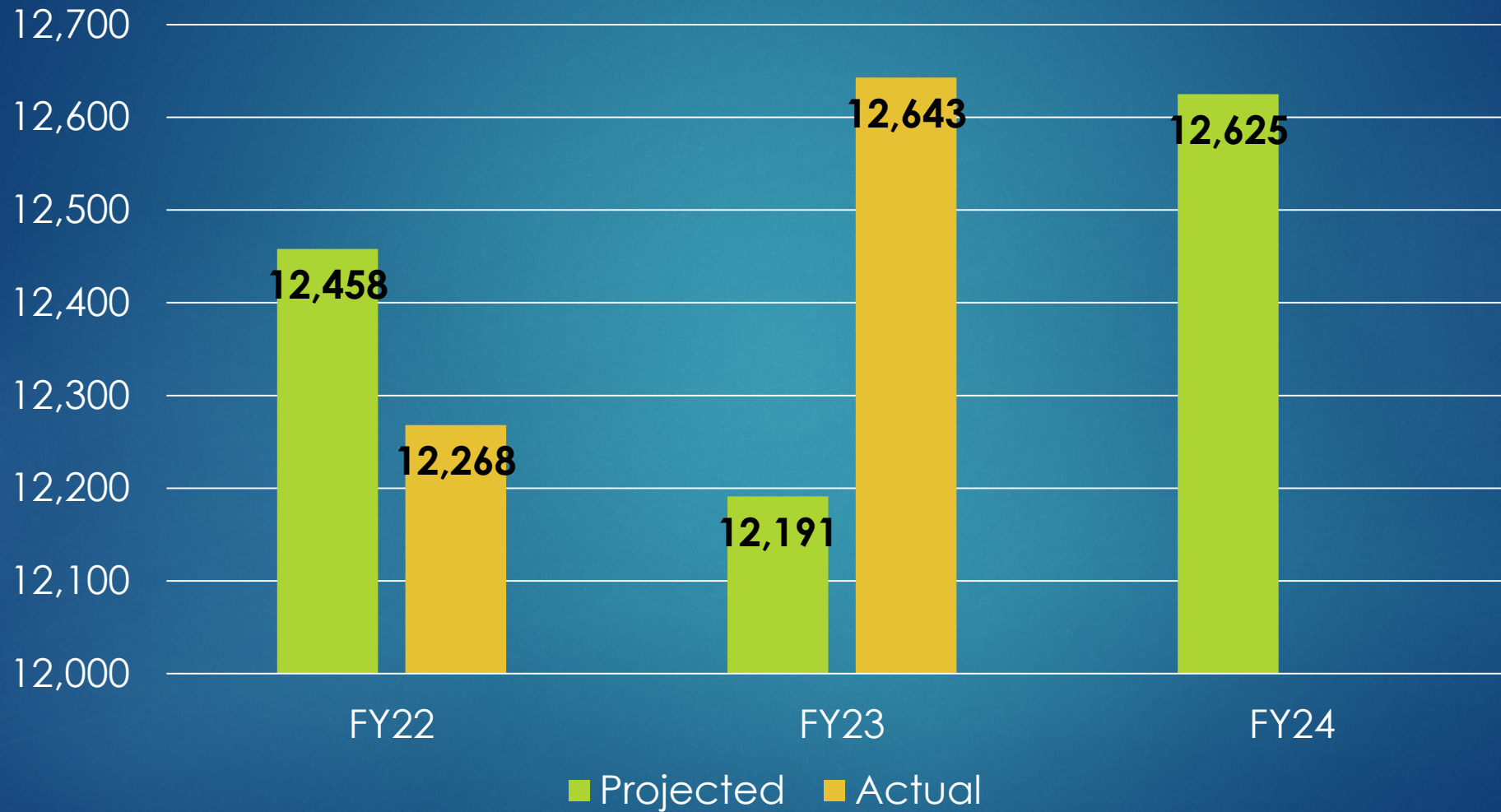
Student Enrollment (*projected)

2



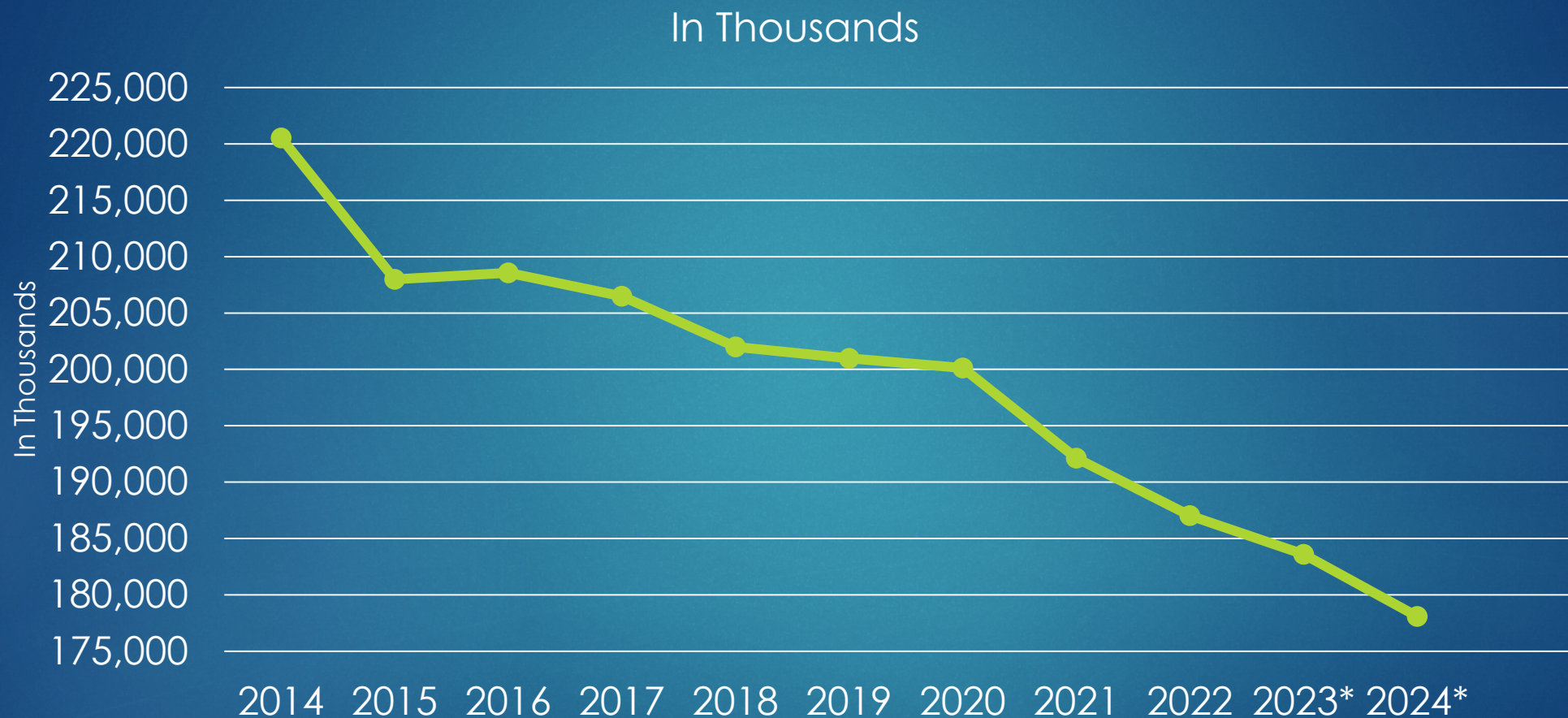
Student Enrollment

3



General Fund Revenue Trend

4

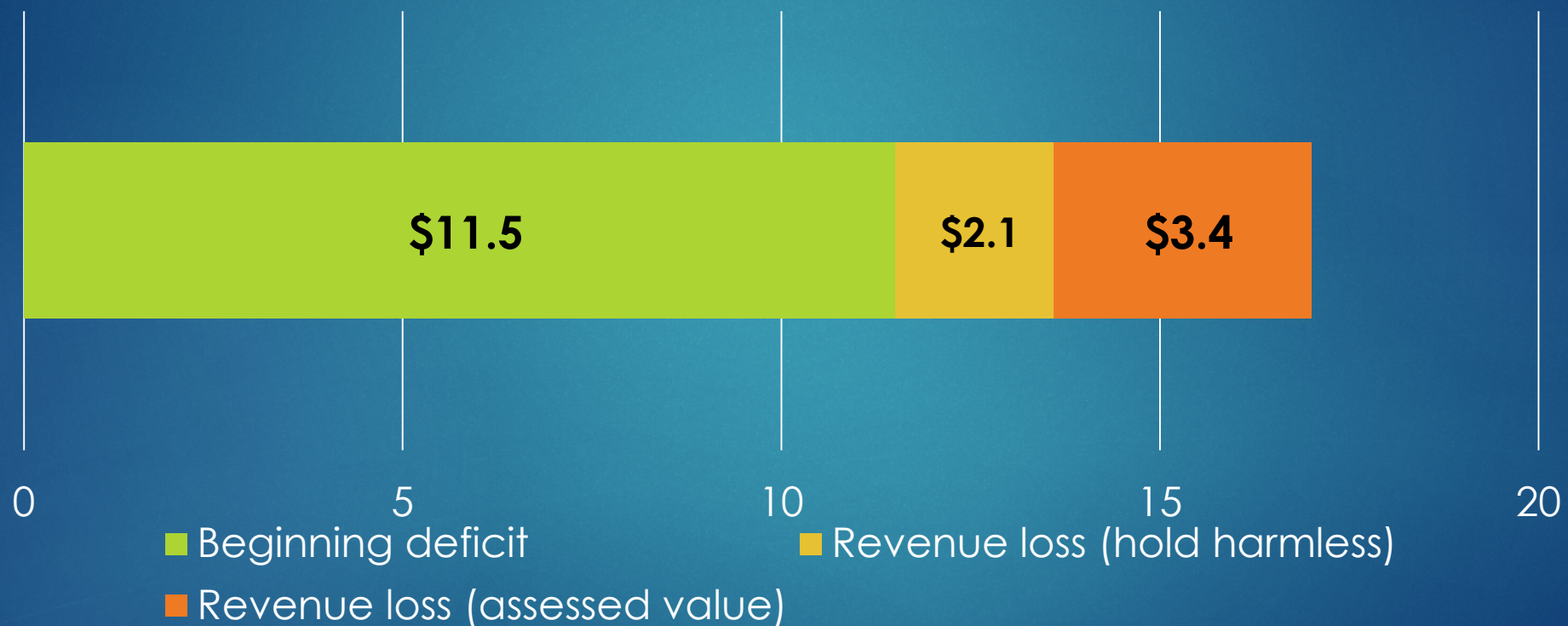


*Estimate

Budget Deficit Summary (est)

5

\$17 Million



Fund Balance: Borough calculation

6

- FY22 \$10.9 M (unrestricted)

▶ General Fund	- \$600K
▶ Transportation	- \$3.7 M
▶ Food Services	- \$0
▶ Equipment Replacement	- \$2.9 M
▶ Risk Management	- \$3.6 M

Fund Balance: State calculation

7

- FY22 \$0.00
 - ▶ Board Policy 412 – “.....6-8% of General Fund expenditures”
 - ▶ \$11-15 Million range

Budget Process Timeline

8

September

- Budget Committee reviews current Approved Budget and provides input to the superintendent.

October/November

- School, department, and program leadership, as well as stakeholders and community members, provide input to superintendent for Proposed Budget.
- Superintendent and district administrators determine administrative priorities after reviewing input, class size targets, and evaluating programs and objectives.

Budget Process Timeline

9

December/January

- Superintendent, Chief Operations Officer, and Administrative Services develop Proposed Budget.

February

- Superintendent presents Proposed Budget to the Board of Education by early February.

February/March

- Board of Education and superintendent receive input from community feedback, regular board meetings, and other communication channels.

Budget Process Timeline

10

March

- Board of Education adopts and approves Recommended Budget.

April/May

- Borough Assembly reviews Recommended Budget and determines local contribution.

June/July

- If needed, Board of Education adjusts budget to match funding level from Borough Assembly and State Legislature.
- Final Approved Budget submitted to Alaska Department of Education & Early Development.

“The goal of the FY24 Proposed Budget is to provide a high quality education in a declining revenue environment.”

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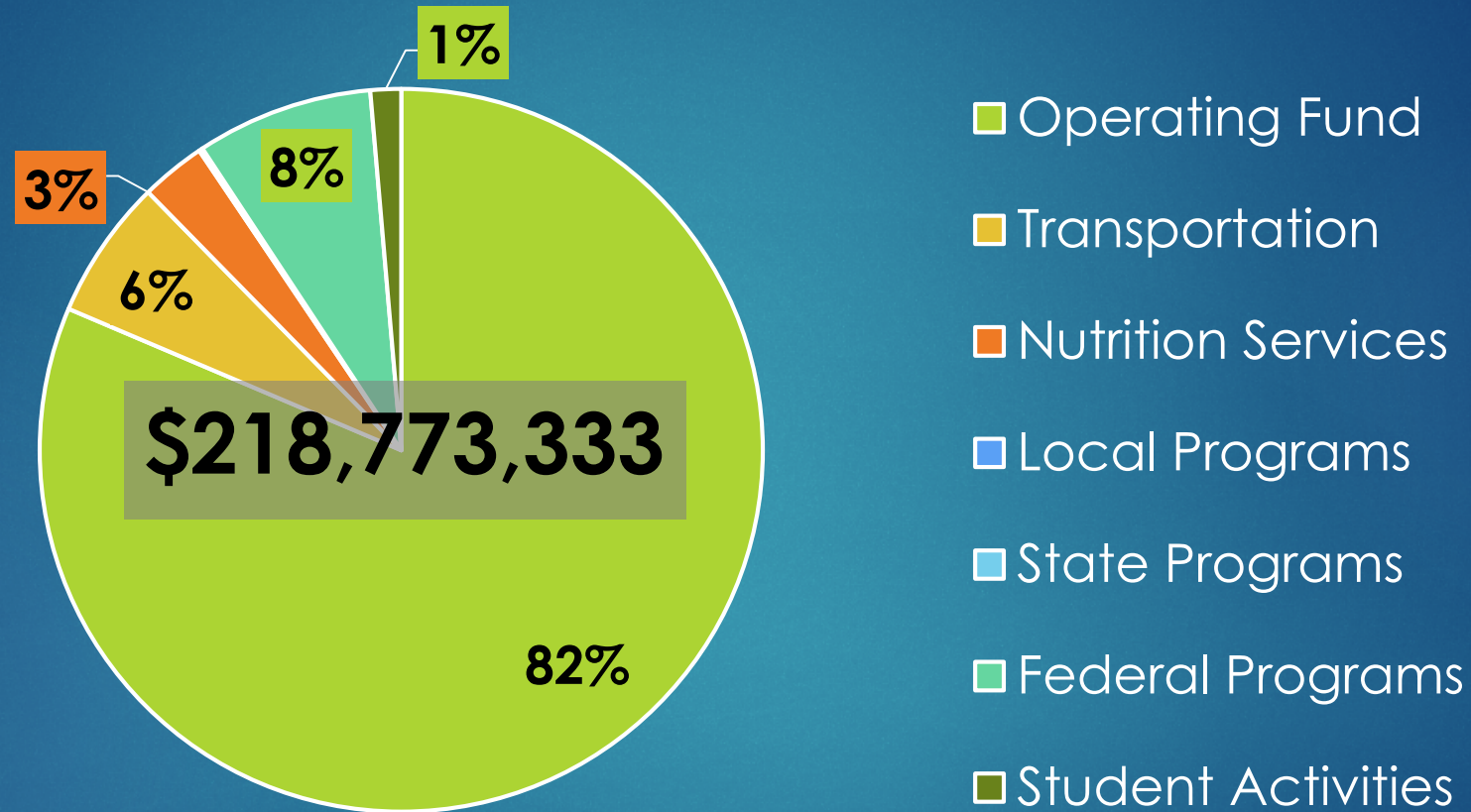
FY24 Proposed Budget Assumptions

12

- Base Student Allocation of \$5,960
- Decrease in enrollment of 18 students
- Increased Local Contribution of \$3.4 M

FY24 Revenue – All Funds

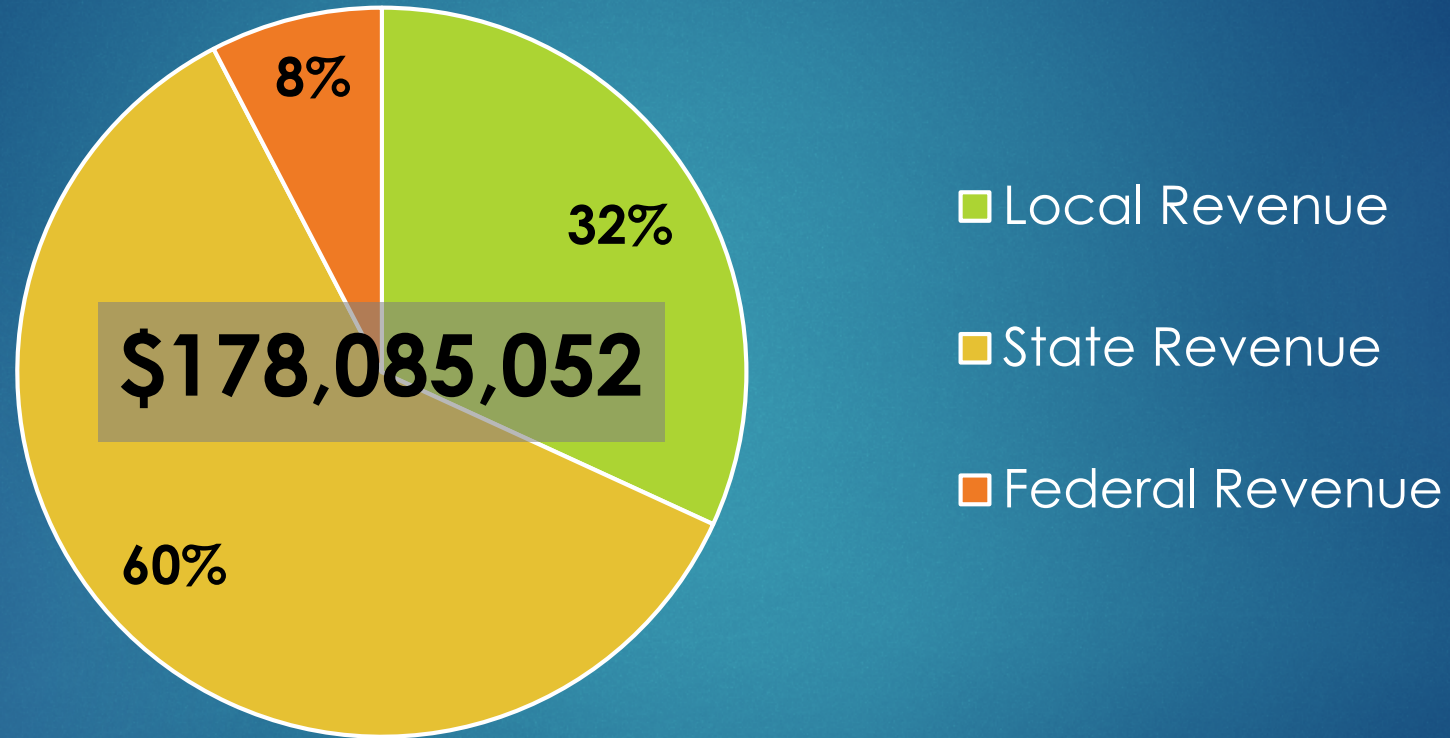
13



- \$19.4 M decrease from FY23 Approved Budget

FY24 General Fund Revenues

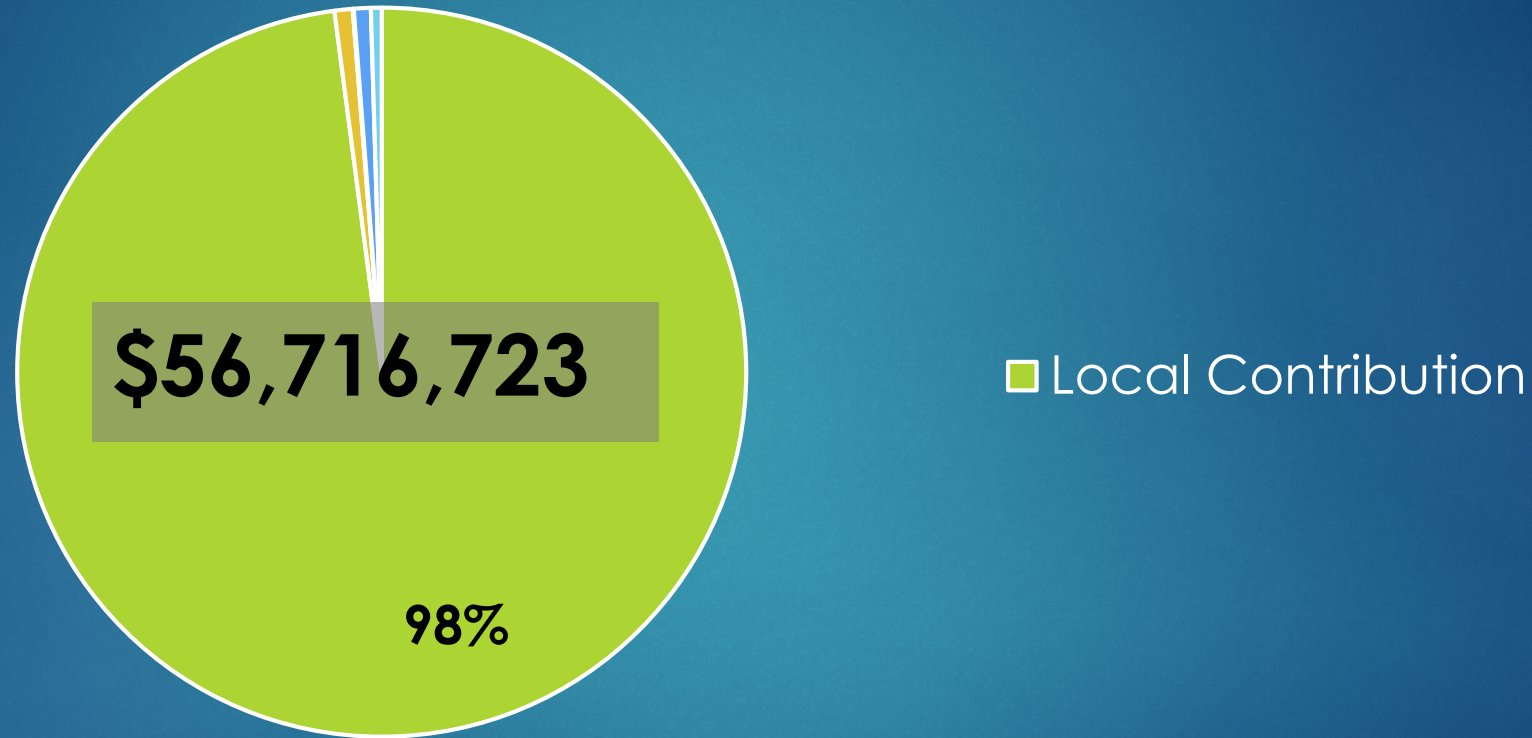
14



- \$5.6 M decrease from FY23 Approved Budget

General Fund – Local Revenue

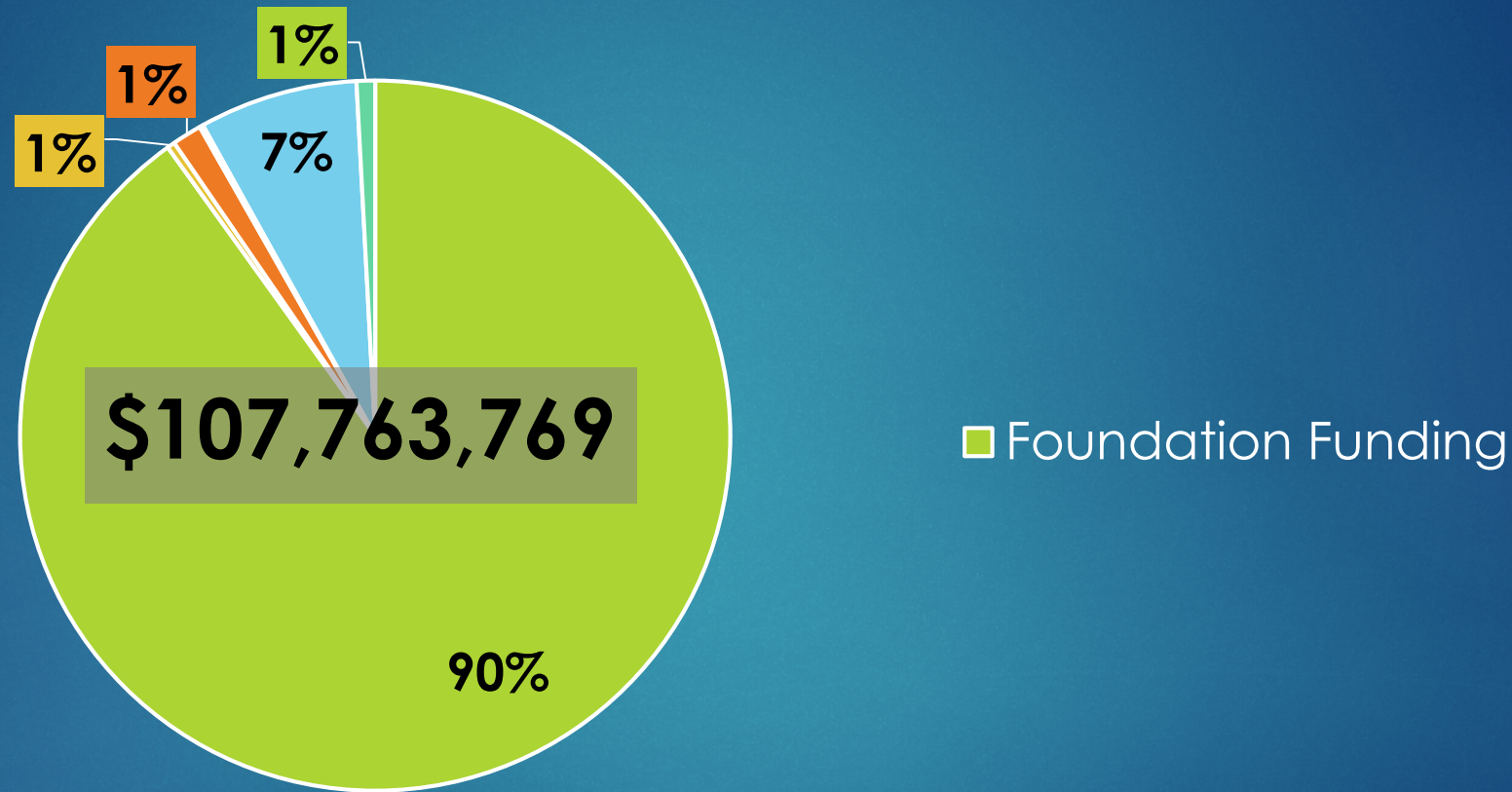
15



- \$3.4 M increase from FY23 Approved Budget

General Fund – State Revenue

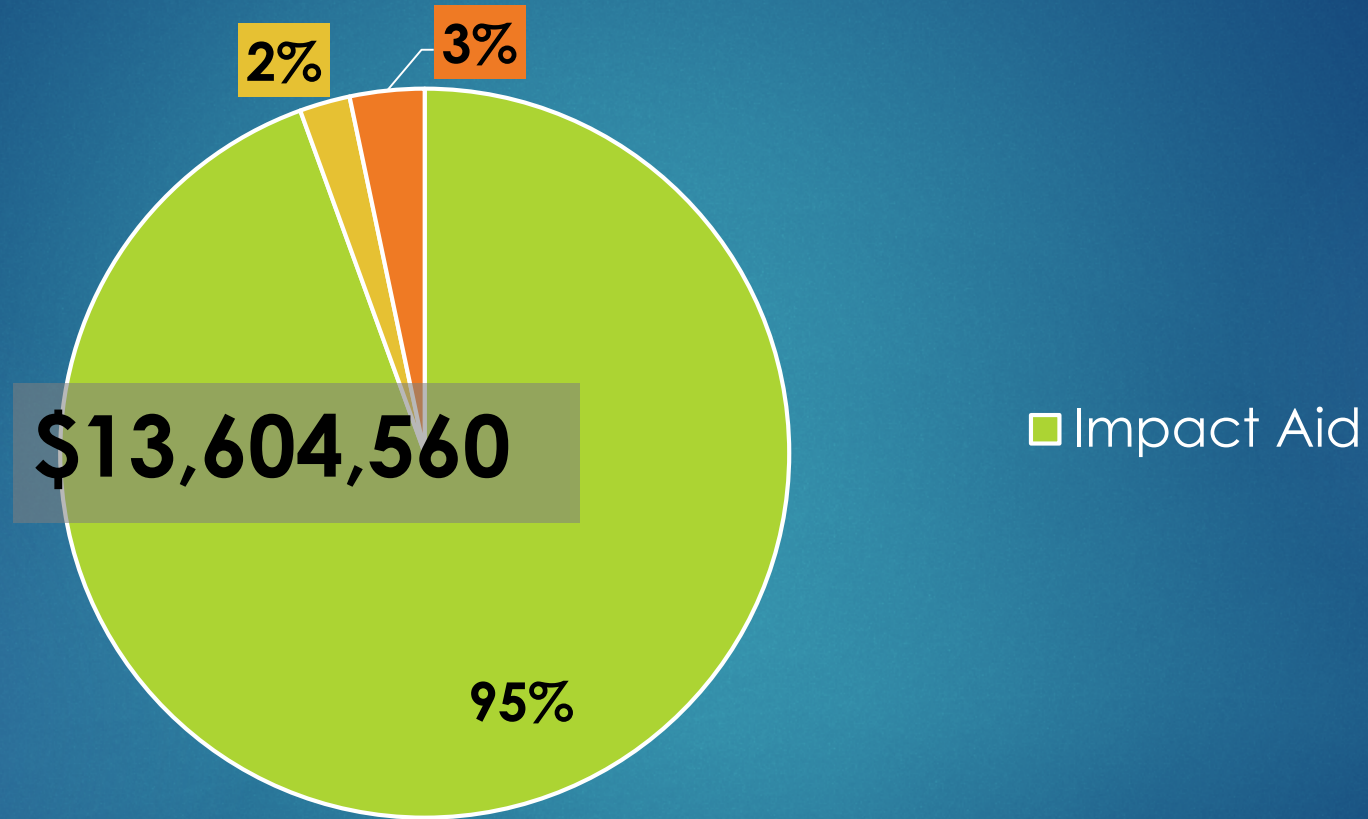
16



- \$7.9 M decrease from FY23 Approved Budget

General Fund – Federal Revenue

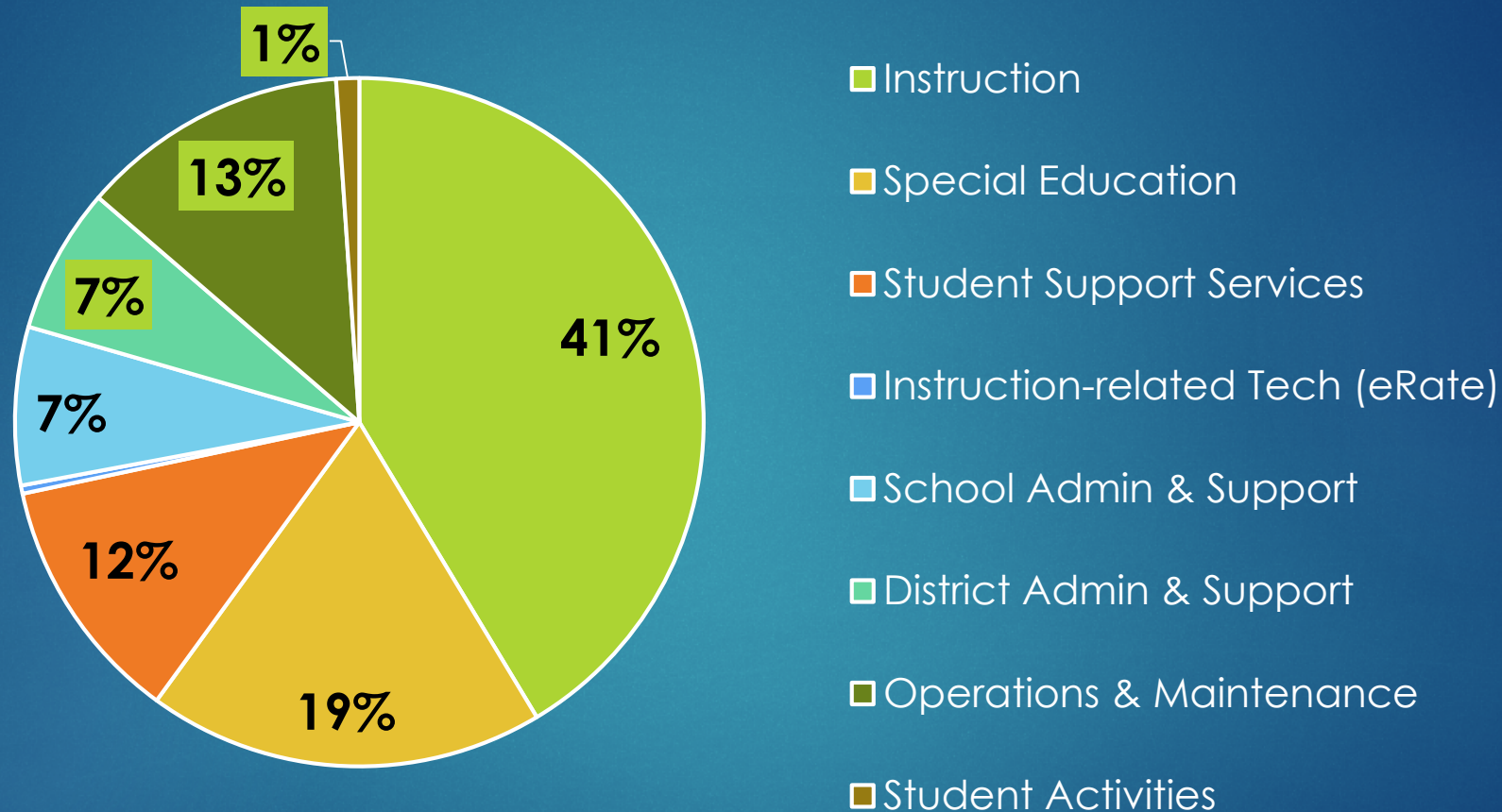
17



- \$1.1 M decrease from FY23 Approved Budget

General Fund – Expenditures by Function

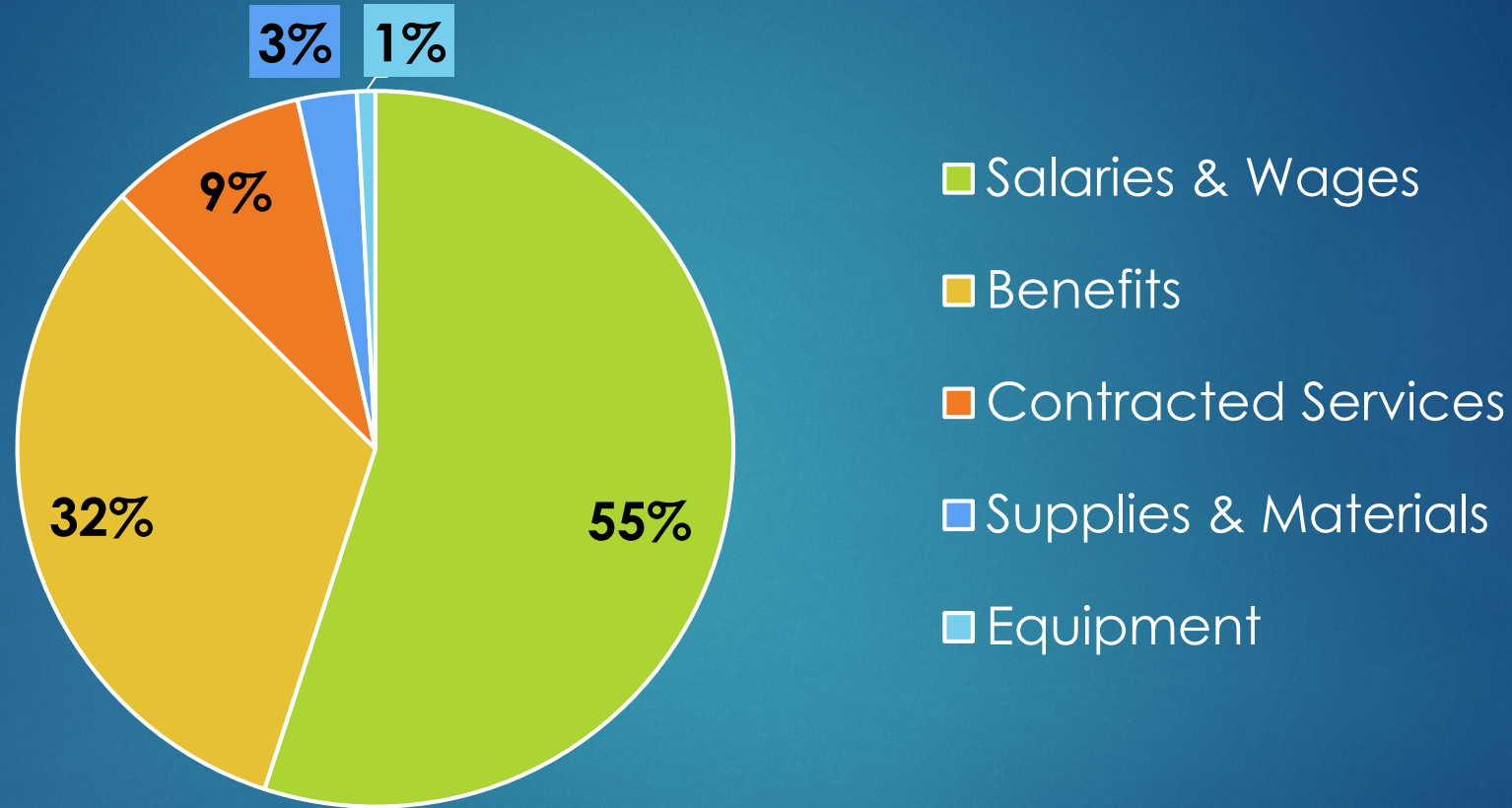
18



- \$5.6 M decrease from FY23 Approved Budget

General Fund – Expenditures by Category

19



- \$5.6 M decrease from FY23 Approved Budget

FY24 Proposed Budget Summary

20

Investments & Reductions

FY24 Elementary Schools

21

PTR

- Grades K-2 increased from 25 to 27
- Grades 3-5 increased from 25 to 28

FY24 Elementary Schools

22

Investments

- 2.5 FTE Barnette Teachers (from CARES)
- 3.0 FTE Kindergarten Teaching Assistants (from CARES)

Reductions

- 7.0 FTE Teachers (PTR)
- 4.0 FTE ELP Teachers

FY24 Secondary Schools

23

PTR

- Grades 6-8 increased from 27 to 30
- Grades 9-12 increased from 30 to 32

FY24 Secondary Schools

24

Investments

- 1.0 FTE DW Activity Coordinator (from CARES)
- 1.0 FTE HS Activity Coordinator (.5 HUT, .5 BEH, from CARES)
- 2.0 FTE HS Asst Principals (LTH, WVH, from CARES)
- 3.0 FTE HS Counselors (LTH, WVH, NPH, from CARES)
- 3.0 FTE Northstar College staff (Director, Teacher, Registrar)
- 0.5 FTE CTE Teacher (HUT, from CARES)
- 1.0 FTE eLearning Teacher (from CARES)
- eLearning Licenses (\$200K, from CARES)

FY24 Secondary Schools

25

Reductions

- 15.0 FTE Teachers (PTR)
- 3.0 FTE HS Grade 6 Secretary (LTH, WVH, NPH)
- 3.0 FTE HS Safety Assistants (LTH, WVH, NPH)
- 9.0 FTE Library Assistants (MS, HS)

Investments

- 1.0 FTE Program Secretary (Alternative Schools & Programs)
- 1.0 FTE Systems Database Administrator (from CARES)
- 4.0 FTE Nurse Managers (from CARES)
- 7.0 FTE Maintenance Positions (from CARES)
- 1.0 FTE Grounds Maintenance

FY24 Districtwide

27

Reductions

- 3.5 FTE Social Service Managers (moved to grant)
- 1.0 FTE Communications Specialist
- 2.5 FTE Health Services Positions
- 3.0 FTE SMART Positions (Teacher, Counselor, Tutor)
- 1.0 FTE Accountant II
- 1.1 FTE ELL Tutor
- Five non-student contact days for support staff (school term, GF, \$620K)
- FCOSA Contract (\$530K)
- Curriculum (\$415K)

FY24 CARES Proposed Budget

FY23 CARES Approved Budget*

29

CARES Funds Available	\$15,092,814
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Proposed FY23 Expenditures	<u>-\$12,078,601</u>
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Remaining Funds for FY24	<u>\$ 3,014,213</u>
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* Budget expected to change

FY24 CARES Proposed Budget

30

Estimated Available* \$4,300,000

Investments

- 37.0 FTE Teachers

*As of 1/25/23

FY24 CARES Proposed Budget

31

Reductions (not brought back to General Fund)

- 16.0 FTE Math & Literacy Teaching Assistants (Elementary)
- 15.0 FTE Teaching Assistants (Kindergarten)
- 2.0 FTE Hutch Teachers (small school allocation)
- 5.0 FTE eLearning Teachers
- 1.0 FTE Systems Database Administrator
- eLearning Licenses (\$230K)
- Sped Summer Enrichment (\$268K)
- CEC Lease and related custodial (\$120K)

Districtwide Personnel Including CARES

32

Total FTE (including CARES)

FY23 Approved Budget	1,542.11
FY24 Proposed Budget	<u>1,458.71</u>
Difference	(83.40)

FY24 Proposed Budget Summary

33

Including CARES

Investments

- 3.0 FTE Northstar College staff (Director, Teacher, Registrar)
- 1.0 FTE Program Secretary (Alternative Schools & Programs)
- 1.0 FTE Grounds Maintenance

FY24 Proposed Budget Summary

34

Including CARES

Reductions

- 22.0 FTE Teachers (PTR)
- 4.0 FTE ELP Teachers
- 2.0 FTE Hutch Teachers (small school allocation)
- 5.0 FTE eLearning Teachers
- 3.0 FTE HS Grade 6 Secretary (LTH, WVH, NPH)
- 3.0 FTE HS Safety Assistants (LTH, WVH, NPH)
- 9.0 FTE Library Assistants (MS, HS)

FY24 Proposed Budget Summary

35

Including CARES

Reductions (cont)

- 16.0 FTE Math & Literacy Teaching Assistants (Elementary)
- 15.0 FTE Teaching Assistants (Kindergarten)
- 2.5 FTE Health Services Positions
- 1.1 FTE ELL Tutor
- 3.0 FTE SMART Positions (Teacher, Counselor, Tutor)
- 1.0 FTE Accountant II
- 1.0 FTE Communications Specialist
- 1.0 FTE Systems Database Administrator

FY24 Proposed Budget Summary

36

Including CARES

Reductions (cont)

- Five non-student contact days for support staff (school term, \$620K)
- FCSEA Contract (\$530K)
- Curriculum (\$415K)
- eLearning Licenses (\$230K)
- Sped Summer Enrichment (\$268K)
- CEC Lease and related custodial (\$120K)

Priority addback list

37

1.	PTR (maintain current)	-\$3.7M + \$4.3M (CARES)
2.	Kindergarten TAs	-\$770K
3.	Grade 6 Secretaries	-\$200K
4.	ESSA Days	-\$620K
5.	Library Assistants	-\$495K
6.	Safety Assistants	-\$200K
7.	ADC Cuts	-\$390K
8.	Hutch Teachers	<u>-\$235K</u>

Total	<u>\$10,910,000</u>
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Hypothetical scenario (est)

38

1. \$6,800 BSA

- Erase FY24 deficit and restore all budget cuts
- Maintain PTR into FY25
- Cover currently known estimated cost increases in FY25

Hypothetical scenario (est)

39

1. \$6,400 BSA

- Maintain PTR into FY25
- Possibly restore some other FY24 reductions

Potential Budget Remedies

40

1. Condensed School Day
2. Contract Custodial Services

2 Year Projection

41

FY24 Deficit

\$17.0 million

\$9.3 M budget cuts

\$3.4 M increased
Local Cont

\$4.3 M CARES grant

FY25 Projected Deficit (est)

\$6.3 million

\$4.3 M CARES

\$1.0 M revenue loss

\$1.0 M salary increases

Questions