ASSEMBLY STANDING COMMITTEE
ASSEMBLY FINANCE COMMITTEE
THE CITY AND BOROUGH OF JUNEAU, ALASKA

April 13, 2022, 5:30 PM.
Assembly Chambers/Zoom Webinar
https://juneau.zoom.us/j/93917915176 or call 1-253-215-8782 Webinar ID: 939 1791 5176

AGENDA

I. CALL TO ORDER

II. ROLL CALL

III. APPROVAL OF MINUTES

A. April 6, 2022

IV. AGENDA TOPICS

A. Juneau School District

B. Capital Improvement Plan – For Review

V. NEXT MEETING DATE

A. April 20, 2022

VI. ADJOURNMENT

ADA accommodations available upon request: Please contact the Clerk's office 36 hours prior to any meeting so arrangements can be made for closed captioning or sign language interpreter services depending on the meeting format. The Clerk's office telephone number is 586-5278, TDD 586-5351, e-mail: city.clerk@juneau.org

DRAFT
City and Borough of Juneau
Minutes - Assembly Finance Committee Meeting
Wednesday, April 06, 2022, 5:30pm

I. CALL TO ORDER

The meeting was called to order at 5:32 pm by Carole Triem, Chair.

II. ROLL CALL

Committee Members Present: Chair Carole Triem; Maria Gladziszewski; Wáahlaal Gíidaak; Christine Woll; Michelle Bonnet-Hale; Alicia Hughes-Skandijs; Wade Bryson

Committee Members Present Virtually: Greg Smith

Committee Members Absent: Mayor Beth Weldon

Staff Members Present: Rorie Watt, City Manager; Robert Barr, Deputy City Manager; Jeff Rogers, Finance Director; Adrien Speegle, Budget Analyst

Staff Members Present Virtually: Robert Palmer, City Attorney

III. APPROVAL OF MINUTES

The March 12, 2022 minutes were approved as presented.

IV. AGENDA TOPICS

a. Summary of FY23 Proposed Budget

Jeff Rogers, Finance Director, acknowledged the dedication from the Manager's Office and the Finance Department that goes into creating the Biennial Budget each year. He specifically praised Adrien Speegle, Budget Analyst, for her meticulous technical skill and re-imagination of the budget workbook that allowed for a more intuitive and streamlined budget process across the city.

Mr. Rogers summarized the City Manager's Budget Message on page 19 of the FY23-24 Proposed Budget Book introduced April 4, 2022 (Budget Book).

Mr. Rogers presented Budget Book DOC 1 and reviewed FY22 supplemental appropriations and anticipated variances that affected the final projected budget. He noted that supplemental appropriations in FY22 were high because the Assembly was initially conservative in the budget process which allowed for a higher fund balance than originally anticipated. This provided the opportunity for significant forward motion with Assembly goals through supplemental appropriations.

In response to Committee questions, Mr. Rogers stated that, historically, the budget reflects a projected $2M lapse, but the actuals over the last few years have easily doubled the projection. He highlighted significant lapses in Personnel Services due to vacancies in several departments (largely Police) and programs that were diminished by the pandemic. Mr. Rogers reminded the Committee that the $1.98M "*Lapse GF (General Fund) Transfer to Debt Service Fund in FY22*" under Supplemental Appropriations is due to the Assembly's decision to follow Mr. Roger's recommendation not to transfer General Funds to the Debt Service Fund to cover unreimbursed school bond debt which was originally included in the budget. This effectively saved the Assembly about $2M in FY22.

Rorie Watt, City Manager, noted that the COVID-19 pandemic significantly altered the "normal" budget process. He stated that a goal for the Committee should be to get back to a more disciplined budget process for the Assembly and the community with fewer supplemental appropriations.

Mr. Rogers reviewed the FY23 Manager's Proposed Budget Summary on Budget Book DOC-2 and provided brief explanations of revenues and expenditures to be discussed in greater detail over the next few weeks.

Mr. Rogers highlighted the transition to charge 100% rather than 85% of allocated costs to enterprises and non-general funds excluding Eaglecrest. He explained that previous administrations were subsidizing enterprise and fund level activities by 15%, and he suggested that there are more transparent ways for the Committee to subsidize activities.

In response to Chair Triem's question, Mr. Roger clarified that Eaglecrest will still be charged 85% because it is not like any other enterprise in that they are still essentially funded by the General Fund, and this year, their allocated costs are already going up. The ultimate goal is to move them to 100% over time. Mr. Watt explained that the change in cost allocation practice reflects a contracted study conducted by an independent accountant hired by the city who provided precision information and accurate methods for cost allocation.

Robert Palmer, City Attorney, responded to Assemblymember Hale's question confirming the legal requirement for the cost of insurance of school buildings to be paid for by the school district as part of their educational expense which would be subject to "the cap" (the maximum allowable local contribution by state law). He stated he will provide a statuary reference to the Committee by April 8th, 2022. The Juneau School District is scheduled to present their budget to the Committee on April 13th, 2022.

Chair Triem expressed concern that the Committee may need to take corrective action to address a structural deficit specifically citing that the last few budgets the Assembly passed were unbalanced. Mr. Watt stated that it is hard to know if or when corrective action may be necessary due to the volatility of economic indicators as the city adjusts to the lasting effects of COVID19.

Mr. Rogers presented Budget Book DOC-3 and stated that the current, large Unrestricted Fund Balance may now be an unnecessarily large cushion. He reminded the Committee of about $20M of supplemental appropriations (currently not reflected in the budget) that would spend down the Unrestricted Fund Balance were introduced at the Regular Assembly Meeting on April 4th, 2022. He clarified that if those appropriations were introduced for public hearing and passed on April 25th, 2022, they would be included in FY22.

b. Overview of Major Revenues

Mr. Rogers presented Budget Book DOC-4-DOC-9 and stated that he does not plan to be as conservative in his projections as previous Finance Directors, and he is confident in his forecasts.

Mr. Rogers briefly reviewed FY22 actuals and forecasted $48.6M in sales tax revenue which is $3.6M over the original forecast. This increase is partly due to the out-performance of remote sales tax in each quarter, the effects of inflation, and the assumption of a successful start to the tourism season in Juneau in Q1.

In his explanation of the highest sales tax forecast ever in FY23-24 compared to FY19-20 actuals which were high tourism revenue years, Mr. Rogers reiterated the direct effect of inflation on sales tax. He also reminded the Committee that the city will see some revenue from sales tax on cruise ships due to the Assembly repealing their exemption earlier this year.

Mr. Rogers noted that the Alaska Remote Sellers Sales Tax Commission (ARSSTC) continues to register more and more sellers which will increase revenue from online purchases. In response to Chair Triem's question about the volume and business size of registered sellers, Mr. Rogers shared that the RSC registered 2,000 sellers thus far with many small businesses. Google will be the largest return once they register, but the RSC continues to have trouble registering them. Eventually, the RSC may force register Google and sue them for the returns owed to the city.

Mr. Rogers noted that there will be a large over-performance in Hotel Bed Tax in FY22 due to a big influx of independent travelers and inflation.

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Liquor, Marijuana and Tobacco taxes are relatively consistent and forecasted considering inflation.

c. Assessor Valuation Report

Mr. Rogers presented the Residential and Commercial Assessor Valuation reports on packet pages 8-37. He noted that the average residential property assessment went up about 9.2% with highest prices contained in the downtown neighborhoods. Mr. Rogers directed the Committee to a summary on packet page 28 and highlighted that last year, the Assessor's office determined a 50% increase to the base value of all commercial land to bring them into more equitable valuation with residential properties. This year, smaller adjustments (2% increase outside of downtown, 2% decrease inside of downtown, and 35% increase on the Rock Dump) are aimed to make commercial property assessments more equitable to each other.

d. Proposed Mill Rate

Mr. Rogers presented packet page 38-39.

The Manager's Proposal is to take the mill rate back to its historical norm of 10.66 which would result in FY23 property tax revenue just under $60M which would be $4.1M over the prior year.

Mr. Rogers answered Committee questions.

e. Overview of Debt Service

Mr. Rogers presented the CBJ Debt Service Model on packet pages 40-42 and reviewed the math in the FY23 column which shows the Net Required Debt Service will be $4.9M. The Debt Service paid by a 1.2 Mill Rate is $6.9M which would ultimately correct a $2M negative fund balance being pushed forward to FY23.

Mr. Rogers clarified that the Assembly made the decision to push $2M of Required General Fund Subsidy into FY23 because it saved $2M for the general fund in FY22. Also, if the Assembly had not pushed the subsidy forward, the Debt Service Mill Rate would have greatly fallen in FY23. Mr. Rogers reminded the Committee that they still have time to change this decision.

Mr. Rogers noted that the Mill Rate will drop considerably from FY23 to FY24 due declining CBJ indebtedness, which is largely the result of CBJ not having issued very much new school debt since the moratorium on state school bond debt reimbursement was adopted. Mr. Rogers recommended the Committee retain a flat Debt Service Mill Rate coming into FY23.

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f. Cost Allocation Overview

Mr. Rogers presented packet pages 43-52 as information materials for the Committee. Risk rates, insurance, and health insurance rates are not reflected in the packet materials as the rate setting is a separate process both for the risk fund and for Building Maintenance. The full cost allocation only applies to the central service agencies.

As an outcome of the CBJ/Cruise Line International Association of Alaska (CLIAA) settlement the finance department hired a third party cost allocation consultant to work on the marine passenger fee allocation. At the same time, they worked on the “full cost allocation” which is the allocation of CBJ costs out to the enterprises and funds. CBJ has had this consultant for the last three years.

Mr. Rogers used the example of Eaglecrest buying a Gondola in FY22. That action requires a lot of time from the Manager’s Office, Law Department, and Finance Department. That level of support from central services in FY22 will be billed to Eaglecrest through the full cost allocation process in FY24

The plan going forward is to use three years of past cost allocation data to smooth costs overall each year, which will make budget impacts less severe and more predictable.

Mr. Watt and Mr. Rogers answered committee questions.

g. AFC Budget Calendar

Mr. Rogers presented packet page 53 and spoke briefly to the “Investment Update” that did not make it onto the April 6, 2022 AFC agenda.

Mr. Rogers warned that CBJ’s investments have been doing terribly recently, and stated he will prepare a summary CBJ’s investments over the last couple of years to illustrate how investments even out over time.

V. NEXT MEETING DATE

a. April 13, 2022

VI. ADJOURNMENT

The meeting was adjourned at 8:16pm.

Office of the Superintendent
10014 Crazy Horse Drive
Juneau, AK 99801-8529
(907) 523-1771

April 1, 2022

Mr. Rorie Watt
City Manager
City and Borough of Juneau
155 South Seward Street
Juneau, Alaska 99801

Dear Mr. Watt:

The Juneau School District (the District) thanks the Assembly, City Manager, and staff for their support and cooperation. The District truly appreciates CBJ's continual financial support of our community's children and the cooperation between CBJ staff and District staff involving many issues, especially recent pandemic issues.

The District is pleased to submit its FY 2023 budget and funding request. The budget represents in financial terms the education and administrative plan for the District for the upcoming year. The Board of Education (the Board) passed this budget at its March 14, 2022 meeting.

Prudent financial management is a fundamental responsibility of the District. Effective budgeting is essential to provide a solid base of core academic programs and maintain a staff of quality professionals. The District anticipates that state and local funding and unassigned fund balance dollars will provide adequate resources to fund the current level of operations.

Budget Development History

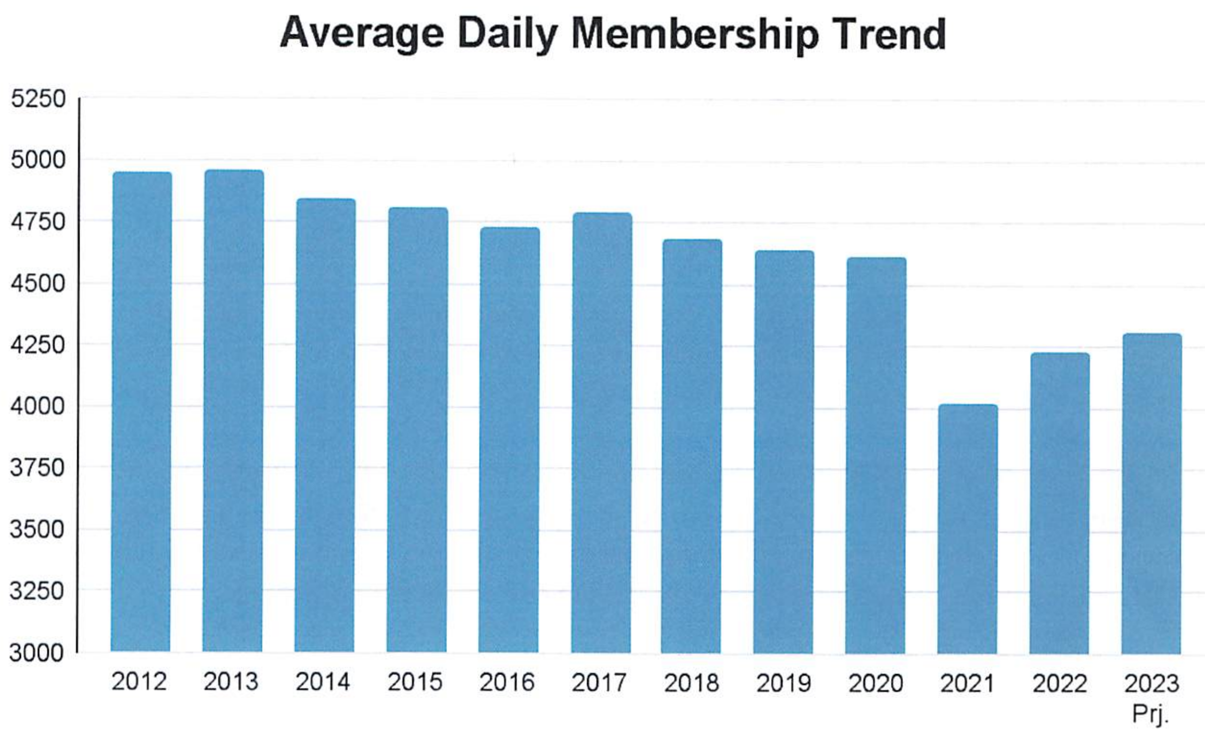
The Juneau School District continued its public budget process this year with the Board's concurrence by following a partial, zero-based budgeting system. The District held a series of meetings to inform the public about the budget, and about various spending alternatives. The following is brief history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

Date	Description
January 14	Combined Site Councils
January 25	Board Work Session
February 10	Public Forum
February 24,28	School Board Work Session
March 3	School Board Work Session
March 4	Special School Board Meeting

March 8	First FY 2023 Budget Reading
March 14	Final FY 2023 Budget Reading

Enrollment

The pandemic significantly impacted the Juneau School District's enrollment. Enrollment is the primary driver in determining state and local funding for general school operations. Enrollment also impacts state funding of student transportation. The District uses enrollment projections to allocate classroom teachers and supply budgets for its schools. Enrollment is based on the average daily membership (ADM) over a twenty-day period in October. Here is a graph of recent enrollment with next year's projection:



Projecting next year's enrollment is fraught with many uncertainties. The District is projecting an enrollment of 4,313 students next year, with an increase of 79 students over the current year. The District estimates that 180 students will continue in the HomeBridge correspondence program. The District is also projecting that next year, 94 students will receive an intensive level of special education services. District officials must also refine the enrollment projection by school or HomeBRIDGE for budgeting, teacher staffing, and school supply budgets.

The following is a graph by school and grade of next year's projected enrollment:

FY23 Projected	Sped PreK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total	FY2021 Count
Auke Bay	8	60	41	43	59	51	46								308	306
Gastineau	9	35	32	30	47	49	37								239	237
Glacier Valley	6	65	52	41	48	49	49								310	299
Harborview	9	65	35	30	33	37	30								239	208
TCLL	0	15	12	12	11	14	9								73	72
Mendenhall River	20	52	38	38	49	40	48								285	288
Riverbend	8	58	45	41	47	40	42								281	266
Charter	0	15	11	7	8	7	9	8	14	9					88	82
Montessori		10	8	22	17	22	15	17	14	14					139	143
Dzantik'i Heeni								135	138	153					426	437
Floyd Dryden								162	112	163					437	396
JDHS											148	159	136	141	584	580
TMHS											148	168	161	144	621	620
YDHS											4	11	20	45	80	74
HomeBridge		15	15	10	10	15	10	15	15	15	20	10	15	15	180	203
John Youth Center											5	5	5	8	23	23
Total by Grade	60	390	289	274	329	324	295	337	293	354	325	353	337	353	4313	4234

The District's Operating Fund

The Operating Fund is the Juneau School District's principal fund for general school operations. Nearly all of it is funded by the state's foundation program which provides state funding and governs minimum and maximum local funding to it.

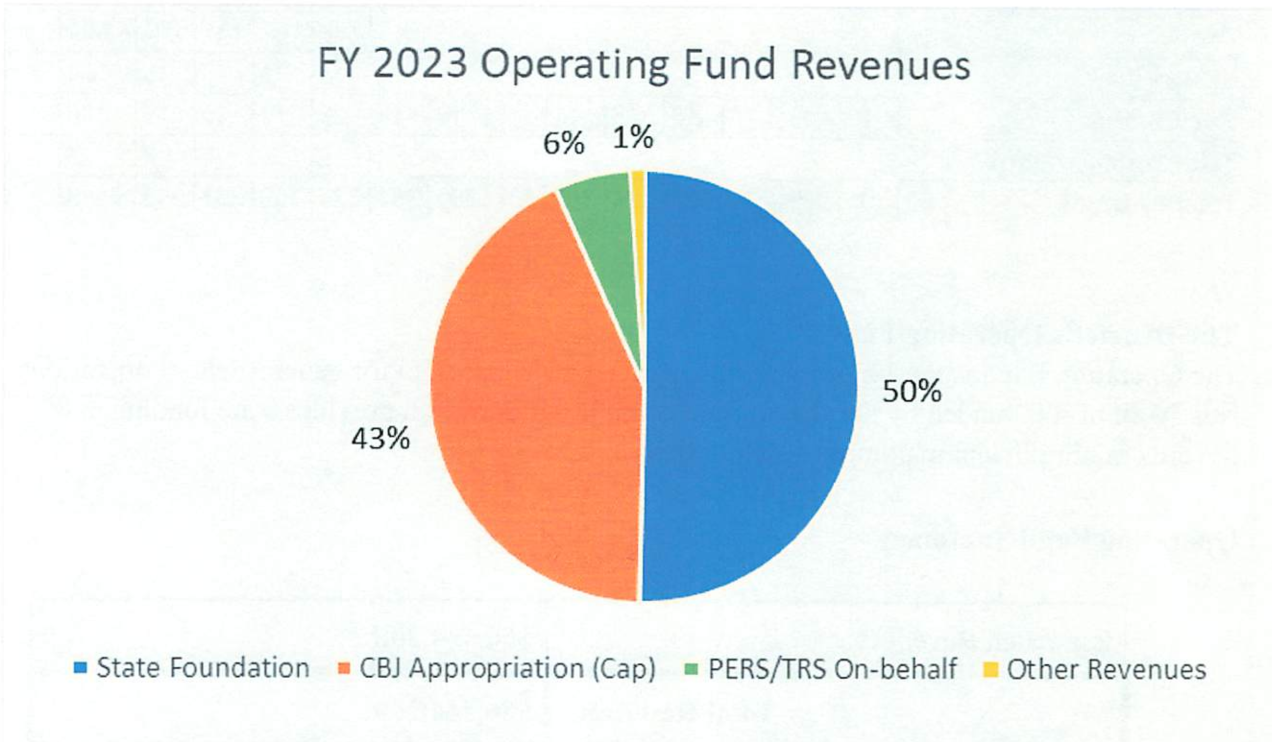
Operating Fund Summary

Estimated Revenues	$66,444,200
Total Resources	**$66,444,200**
Required Expenditures	$8,858,500
Essential Expenditures	$56,884,100
Prioritized Spending Expenditures	$701,600
Total Planned Expenditures	**$66,444,200**

In estimating its financial resources for next year, the District made the following FY 2023 revenue assumptions:

1. The Legislature will maintain the base student allocation of $5,930.
2. The Legislature will not provide supplemental funding to school districts next year.
3. CBJ will appropriate funds at the maximum level permitted by law for general school operations.
4. The E-Rate revenue is estimated at $300,000 for FY 2023. This is the same amount as in the FY 2022 budget.
5. The District will carry over $622,000 into FY 2023 as its beginning unassigned operating fund balance.

About half of the Operating Fund revenue is state funding from the foundation program while 43% is the CBJ General Fund Appropriation request. Another 6% is retirement payments made by the state into the retirement system on-behalf of the District with a variety of other sources making up the balance. The District's request for CBJ General Fund Appropriation is at the "Cap."



The estimated District's spendable revenue for next year is $62,658,600 or $907,900 more than the current year. The state foundation program will be $356,300 less than this year. This seems odd in spite of anticipated higher enrollment next year. That is because the hold harmless provision that helped the District this year will be stepped down next year and the following year, and will end in FY 2024. Also, part of the reduction is because local assessed property values increased, which reduces the state's portion by $720,477. The CBJ General Fund Appropriation has two parts: a required local contribution based on assessed value as determined by the state assessor January 1, 2021; and an additional allowable amount in excess of the required local effort determined by enrollment (ADM) in October. The required local contribution increased $720,477 over FY 2022.. The maximum allowable portion based on assessed property value increased by 2 mills which equates to $543,756 because the state foundation will be less next year and the assessed property value increased.. The District is requesting an additional $1,264,233 more in CBJ General Funding next year. The following table compares estimated FY 2023 revenue with the FY 2022 revised budget (omitting the on-behalf payments into the retirement systems):

Operating Fund Revenue	FY2022 Budget Revision	FY2023 Preliminary Budget	% change
State Foundation	33,797,000	33,440,700	-1.1%
CBJ Appropriation	27,227,000	28,491,200	4.6%
Other Revenues	726,700	726,700	0.0%
Total Revenue	$ 61,750,700	$ 62,658,600	1.5%
(not including PERS/TRS on-behalf payments)			
Estimated change in Operating Fund Revenue		$ 907,900	

Developing the District's planned expenditure budget meant prioritizing the District's spending options.

Operating Fund Expenditures

Required Expenditures	$8,858,500
Essential Expenditures	$56,884,100
Prioritized Spending Expenditures	$701,600
Total Planned Expenditures	**$66,444,200**

The Board and administration worked together to budget for the Operating Fund and the ESSER III grant fund, a federal grant to assist school districts to recover from the pandemic. Several positions (three nurses and a portion of the chief of staff) were shifted from the Operating Fund to the ESSER III grant. Several other costs associated with remote learning will be funded by ESSER III next year.

The District made the following assumptions or decisions about planned expenditures:

1. The FY 2023 budget utilizes the latest negotiated agreements which the District is currently in negotiations with all unions for FY23.
2. The average teacher will cost $108,000, including substitutes.
3. The average special education para-educator will cost $65,500.
4. Fuel oil costs will average $3.15 per gallon for 254,000 gallons of fuel purchased.
5. Electricity rates will remain at an average of 12.0 cents per KWH.

6. Other utility costs will remain the same.
7. The indirect cost rate for FY 2023 will be 5.65%.
8. The teacher allocation ratio used to calculate the number of classroom teachers in the operating fund is:

K – 3: 24:1 4– 5: 29.00:1
6 – 8: 26.00:1 9 – 12: 27.00:1

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

The District plans to use ESSER III funds to further reduce actual class sizes:

K – 3: 23.50:1 4– 5: 28.00:1
6 – 8: 25:1 9 – 12: 26.00:1

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. School allocation funds will be established at:

Elementary: $101 per student, including pre-school students
Middle School: $127 per student
High School: $132 per student

11. High school activities and staff will be supported by activities fees and CBJ. Additionally, CBJ will be requested to maintain their support for middle school activities, a total of $105,000. Elementary school extra duty contracts will be issued in accordance with the negotiated agreement and paid from the District's Operating Fund.

The following shows the Operating Fund's anticipated beginning fund balance (FY 2022 ending fund balance carried over into FY 2023):

Non-Spendable	$943,283
Restricted	$470,712
Assigned for Other Purposes	$608,656
Committed	$41,716
Unassigned	$622,000
Total Fund Balance	**$2,686,367**

ESSER III grant budget

The District received notification from the Department of Education & Early Development (DEED) that the District was allocated $5,401,646 for the ESSER III grant. This is part of the American Rescue Plan Act (ARP) enacted March 11, 2021. This grant covers expenditures through September 30, 2025. The ARP Act provides funding to help meet a wide range of needs arising from the COVID-19 pandemic, including reopening schools safely, sustaining their safe operations, and addressing students' social, emotional, mental health, and academic needs resulting from the pandemic. A portion of this grant will help fund a robust summer school program during June 2023.

As part of developing its budget next year, the Board and administration prioritized spending the ESSER III grant next year. First, three registered nurse positions and 40% of the chief of staff's position were shifted into this grant for funding next year. Second, the Board prioritized spending for three reading and equity specialists for elementary schools to assist recovery of student learning. Third, this grant will also fund .25 FTE of all counselors, a social, emotional/trauma specialist, along with a second middle school restorative practice position.

The Board and administration also decided to fund additional classroom teaching positions for smaller class sizes, again to assist in the recovery of student learning. The ESSER II grant will fund an administrative assistant for the IT department because of the tremendous impact caused by establishing remote learning and continuing on-line instructional services beyond FY 2023. It will fund on-going commitments for remote learning services, and continued enhancement of the HomeBRIDGE program by additional leadership and other improvements.

Other Grants

Many federal grants passed through DEED are entitlement grants that the District can expect steady funding each year. However, there are some local grants facing renewal that the District will not receive confirmation on until July 2022. They are included in this budget, assuming they will be renewed. These grants enhance place-based education, local Native art education and languages. Several teachers are paid from these grants.

High School and Middle School Activities

The public funded high school student activities fund is funded only by CBJ. The District seeks CBJ high school activities support of $1,200,000 for FY 2023. This is $100,700 over FY22 funding levels. The reason for the increase is for increased airplane travel as the ferry service has diminished throughout Southeast Alaska. The District requests that the Assembly continue to support the supervision and administrative costs of high school student activities. Without these services, the District cannot operate a high school activities program.

The Board requests for funding middle school activities outside the cap in the amount of $105,000 which is a slight increase of $2,800 from FY22.

Food Service
The food service program for FY22 will end in the positive for the first time in many years. This is due to the fact that the District along with all other food service programs through the nation were reimbursed for all meals at a higher rate. Also our participation levels for lunch and breakfast have increased through the pandemic as families have been impacted by the pandemic The District is requesting $75,000 to help subsidize the food service program and make it affordable for families.

Pupil Transportation
The state funds most of the District's bus services at $666 per student enrolled in regular, alternative, and charter schools. That per-pupil rate has not changed since FY 2015 and is expected to be the same next year making the estimated state funding $2,753,000. That means FY 2023 state funding is considerably less than funding in FY 2020 and earlier. At the same time contracted bus costs will increase because of inflation. The pupil transportation fund is expected to lose $200,000 next year. The District is respectfully requesting $150,000, a decrease of $100,000 over the original FY 2022 budget, to help fund pupil transportation next year. Also, the administration will undertake a fresh look at ways to reduce the District's transportation costs, which is not an easy task. The number of regular buses depends on its elementary routes, which are running with an average of 36 – 37 riders each way. The special education routes are operating at capacity.

Kindergarten Readiness Program
The District plans to continue the kindergarten readiness program. The readiness program has a variety of funding sources, including the City and Borough of Juneau. The District greatly appreciates CBJ's funding and support of this program and is respectfully requesting $450,000 in funding for the next year. The $150,000 increase over FY22 is due to the fact that the STEPS grant is ending and therefore if alternative funding is not found then one of our Kindergarten Ready programs will have to be eliminated. The District is currently actively looking for other alternative funding sources for this program.

Community Schools
The District is requesting $95,000 for the Community School program; an amount that CBJ has supported for several years. This money helps facilitate community groups using schools, and partially offsets staff costs to make this possible.

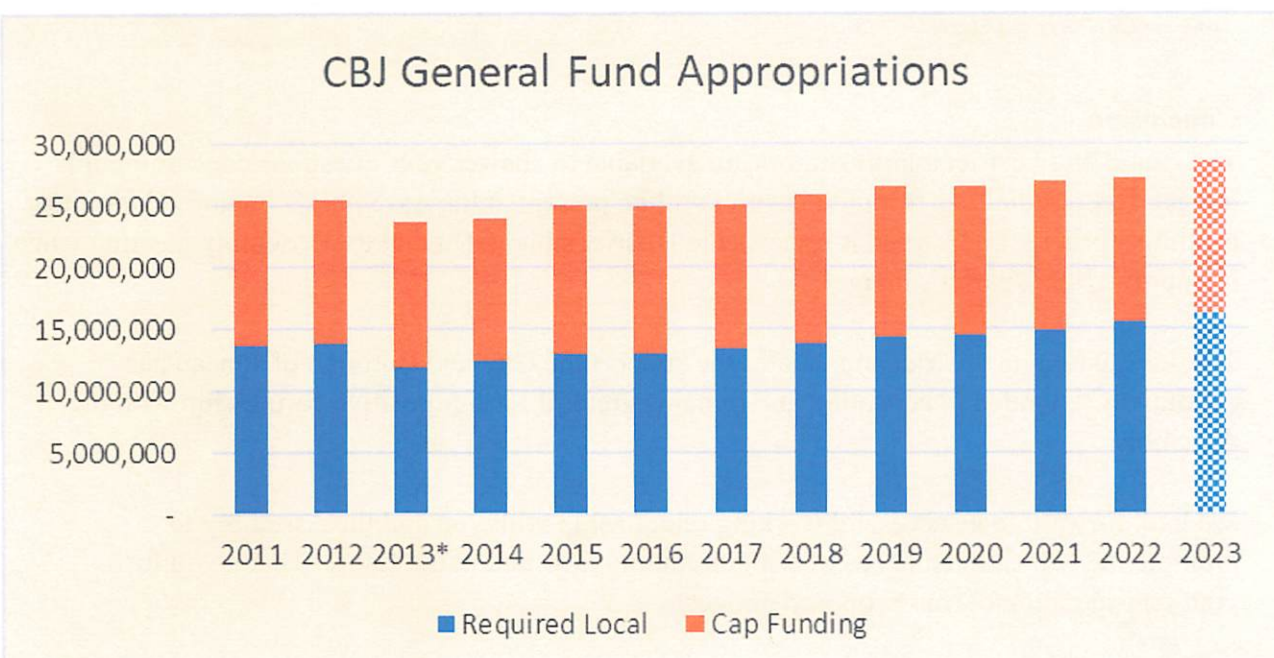
RALLY
RALLY is experiencing a very troubling time during this pandemic. The number of RALLY students is very low while staff costs to provide services remains about the same. The District appreciates the additional support that was received during this year to keep RALLY afloat. The administration has taken efforts in order to make RALLY cost effective for families and the District. In October of 2021, the administration consolidated two sites into other sites through the District. The District is requesting $150,000 in support for RALLY next year.

Learn to Swim

The District is also requesting $50,000 for the Learn to Swim Program. This program was funded previously by the school district's general fund as part of the bond requirement of the Diamond Park Aquatic Center, the term of this bond was 10 years and therefore the last year of the bond requirement is FY22.

Local Funding Request

The District is requesting the Assembly to fund general school operations at the maximum amount permitted by law. This is an increase of $1,226,600 over the FY 2022 amended budget. In addition, it is requesting an additional $2,275,000 for other purposes: student activities, transportation, food service, Kinder Ready, Community Schools, Learn to Swim and RALLY. This is an increase of $153,500 over the FY 2022 original budget. The following shows recent requests for CBJ financial support to the District:



The following table summarizes the District's funding request to the Assembly:

Request for Funding Subject to CBJ Assembly approval	**FY 2022 Revised Budget**	**FY 2023 Budget**	**+/-**
General School Operations	$ 27,264,600	$ 28,491,200	$ 1,226,600
Requests Outside the Cap			
K-12 Programs			
High School Activities	1,099,300	1,200,000	100,700
Middle School Activities	102,200	105,000	2,800
Transportation	250,000	150,000	(100,000)
Food Service	75,000	75,000	-
Total K-12 Programs	1,526,500	1,530,000	3,500
Other Programs			
Kinder Ready	300,000	450,000	150,000
Community Schools	95,000	95,000	-
Learn to Swim Program	-	50,000	
RALLY	150,000	150,000	-
Total Other Programs	545,000	745,000	150,000
Supplemental Ordinances and Emergency Resolutions			
Pandemic Response Fund	-	-	-
Total Requests Outside the Cap	2,071,500	2,275,000	153,500
Total Requests for Funding	**$ 29,336,100**	**$ 30,766,200**	**$ 1,380,100**

Values rounded to the nearest hundred.

Conclusion

The Board and District administrators are available to answer your questions concerning this budget. Representatives from the District will be present at the Assembly's Finance Committee meeting April 13, 2022 when it reviews the District's budget and at the Assembly meeting when it approves the District's budget.

The Juneau School District appreciates the support the City and Borough of Juneau has continually extended to education and remains grateful for our positive partnership with the Assembly.

We look forward to a successful working relationship with you and the Assembly to promote the educational needs of our community now and in the future. Thank you for your consideration of our proposed budget.

Sincerely,

Bridget Weiss
Bridget Weiss (Apr 1, 2022 14:57 PDT)

Dr. Bridget Weiss
Superintendent

FY23 Letter to CBJ

Final Audit Report 2022-04-01

Created:	2022-04-01
By:	Cassee Olin (Cassee.Olin@juneauschools.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAvWbBCCWLxIlhkAW1Z1tAhCyQw1PQE6gc

"FY23 Letter to CBJ" History

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Document e-signed by Bridget Weiss (bridget.weiss@juneauschools.org)
Signature Date: 2022-04-01 - 9:57:22 PM GMT - Time Source: server- IP address: 107.116.89.104

Agreement completed.
2022-04-01 - 9:57:22 PM GMT

Approved by the Board of Education
March 14, 2022

Juneau School District

Adopted Budget

FY 2023

FY 2023 BUDGET	Operating	K-12 Programs	Other Programs	Student Activities	ESSER III	Grants	
REVENUES							
State Foundation Program	$ 33,440,700						Includes Quality Schools
CBJ General Fund Appropriation	28,491,200						
CBJ Restricted Fund Appropriation		225,000	745,000	1,305,000		-	
PERS/TRS On-behalf	3,785,600						Total Revenues
Other Revenues	726,700	5,067,000	1,693,000	-	2,395,773	8,126,300	$ 86,001,273
OTHER FINANCIAL SOURCES							**Total Revenues and Other**
Use of Unassigned Fund Balance		-					**Financial Sources:**
Total Funding Sources	66,444,200	5,292,000	2,438,000	1,305,000	2,395,773	8,126,300	**86,001,273**
EXPENDITURES							
REQUIRED OPERATING EXPENDITURES							
Insurance: Property, Liability, etc.	1,817,200						CBJ policy increases
Learn to Swim	-						
Recovery of Indirect Costs	(475,000)						
Utilities	2,235,900						
Certificated Payment for Leave	45,000						Contractual
Teacher Discretionary	50,400						Contractual
Student Activities—Elementary	57,800						Contractual
JSAA Professional Development	56,100						Contractual
Juneau Community Charter School	1,280,700						Contractual
Grants Administrator	4,800						
Payments to Retirement Systems by State	3,785,600						In-kind
Subtotal Required Operating Expenditures	8,858,500				-		
ESSENTIAL EXPENDITURES							
Formula Driven Allocations							
Elementary Teachers	9,916,900				575,600	472,000	
Middle School Teachers	4,198,000						
High School Teachers	6,338,300					23,000	
Montessori Teachers	868,800						
HomeBRIDGE Teachers	195,500						
Principals	1,621,400						
Assistant Principals	589,600						

FY 2023 BUDGET	Operating	K-12 Programs	Other Programs	Student Activities	ESSER III	Grants
Classified Staffing	3,921,500				340,173	
Cultural Education Paraeducators	286,400					319,000
Health Services	558,100					
Health Services Supplies and Support	17,400					
School Non-personnel Budgets	835,400					
Total Formula Driven Allocations	29,347,300				915,773	814,000
Program Based Allocations						
Special Education	15,105,100					1,505,000
English Learner	805,000					-
English Learner Supplies and Supervision	17,000					24,000
Talented Enrichment Development	524,500					-
Talented Enrichment Supplies	18,800					-
Teaching & Learning District Staff & Supplies	329,600					347,000
Native Student Success Instruction	-					109,000
Native Student Success Staff	98,700					277,000
Assessment Staff and Supplies	520,100					-
PowerSchool Services	29,700					-
Career & Technical Education Staff & Supplies	159,100					-
Guidance Counselor Supplies	3,500					-
Instructional Technology	879,500					-
Total Program Based Allocations	18,490,600				-	2,262,000
Administration						
Board of Education	73,800					
Office of Superintendent	379,600					
Chief of Staff and Communications	159,200				72,300	
Administrative Services and Fiscal Services	1,365,000					
Human Resources	714,200					
Total Administration	2,691,800				72,300	

Approved by the Board of Education
March 14, 2022

FY 2023 BUDGET	Operating	K-12 Programs	Other Programs	Student Activities	ESSER III	Grants
Facility & Informational Technology						
Maintenance	1,652,700					
Custodial Services	3,289,000				186,400	
Auditorium	97,000					
Building Leases	(90,000)					
Information Technology	1,505,700				306,300	
Total Facility & Information Technology	6,454,400				492,700	
Subtotal Essential Expenditures	56,984,100	-	-	-	1,480,773	3,076,000
DISCRETIONARY SERVICES (PRIORITIZATION)						
Services, Supplies, and Equipment						
Passenger Van	38,000					
World Language Curriculum						
Total Services, Supplies,and Equipment	38,000	-	-	-	-	-
School Based Support Services						
Elementary Reading & Equity Specialists	-				324,000	
High School Tlingit Langauge Teacher .20 FTE	21,600					
Second Middle School Restorative Position	-				65,000	
Second Career & College Advisor at HS	-				81,000	
Web Master & Online Program Technician	-				94,400	
Second College - Dual Enrollment	-				15,000	
Innovative Grant for Teachers	-				30,000	
High School Credit Recovery Programs	-				30,000	
Total School Based	21,600	-	-	-	639,400	
Grant Funded Supplemental Instructional Programs						
Carl Perkins	-					89,000
Total Grant Funded Supplemental Instructiona	-	-	-	-	-	89,000
District Level Staff Services Provided to Schools						
Elementary Art Specialists\	108,000					
Elementary STEM Specialist	108,000					
SEL/Trauma-Engaged Specialist	-				54,000	
Total Staff Services	216,000	-	-	-	54,000	-

FY 2023 BUDGET	Operating	K-12 Programs	Other Programs	Student Activities	ESSER III	Grants
District Level Enrichment Services Provided to Schools						
Instructional Services	224,200					-
Elders' Honoraria	15,000					-
Library Services	8,200					-
SAT/ACT/WorkKeys	18,000					-
Early Scholars	-					8,000
Learn to Swim	-		50,000			45,000
Total District Level Enrichment Services	265,400	-	50,000	-	-	53,000
Student Activities						
High School Activities	-			1,200,000	-	
Middle School Activities	-			105,000	-	
Student, Parent & Community Fund Raised						1,650,000
Total Student Activities	-	-	-	1,305,000	-	1,650,000
Targeted Assistance Programs						
Kinder Ready	-		450,000		21,600	173,000
Students and Families in Transition	-					20,000
School Improvement	-					211,000
Parent Involvement	-					20,000
Neglected and Delinquent Students	-					74,000
Title IV	-					176,000
Alternative High School	-					21,000
Youth in Detention	-					125,000
STEPS	-					500,000
21st Centrury (LEAP/CONNECT)	-					863,000
Margaret A. Cargill Artful Teaching Project	-					400,000
Literacy	-					216,000
Mental Wellness (AWARE)	-					431,000
Summer School	-				200,000	-
Miscellaneous Grant funds	-				-	156,000
Total Targeted Assistance Programs	-	-	450,000	-	221,600	3,386,000

Approved by the Board of Education
March 14, 2022

FY 2023 BUDGET	Operating	K-12 Programs	Other Programs	Student Activities	ESSER III	Grants
Professional Development						
Professional Development	60,600					-
Teacher Training	-					314,000
State Contracted Travel	-					10,000
Title II-A grant	-					91,000
Total Professional Development	60,600	-	-	-	-	415,000
Student Services						
Social Services	-					90,000
Suicide Prevention	-					25,000
Total Student Services	-	-	-	-	-	115,000
Ancilliary Services for Students and Community						
Pupil Transportation		2,903,000				
Community Schools			395,000			
Food Service		2,389,000				
RALLY			1,543,000			
Total Ancilliary Services	-	5,292,000	1,938,000	-	-	-
Subtotal Discretionary Services	601,600	5,292,000	2,438,000	1,305,000	915,000	5,708,000
Total Expenditures	66,444,200	5,292,000	2,438,000	1,305,000	2,395,773	8,784,000
Estimated Funding Sources less Projected Expenditures	-	-	-	-	-	(657,700)

Total Expenditures:
86,658,973

Approved by the Board of Education
March 14, 2022

FY 2023 BUDGET	Operating	K-12 Programs	Other Programs	Student Activities	ESSER III	Grants
BUDGET SUMMARY	**Operating**	**K-12 Programs**	**Other Programs**	**Student Activities**	**ESSER III**	**Grants**
Total Funding Sources	66,444,200	5,292,000	2,438,000	1,305,000	2,395,773	8,126,300
Required Expenditures	8,858,500	-	-	-	-	-
Essential Expenditures	56,984,100	-	-	-	1,480,773	3,076,000
Other Essential Expenditures	601,600	5,292,000	2,438,000	1,305,000	915,000	5,708,000
Total Expenditures	66,444,200	5,292,000	2,438,000	1,305,000	2,395,773	8,784,000
Funding Sources less Expenditures	-	-	-	-	-	(657,700)
FUND BALANCE SUMMARY	**Operating**	**K-12 Programs**	**Other Programs**	**Student Activities**	**ESSER III**	**Grants**
Projected Beginning Fund Balance	622,000	-	-	-	-	750,000
Use of fund balance	-	-	-	-	-	-
Revenues in Excess of Expenditures	-	-	-	-	-	(657,700)
Estimated Year End Fund Balance	622,000	-	-	-	-	92,300
Desired Ending Fund Balance, Board Policy	996,700					

Juneau School District ESSER III Budget for FY 2023

For Board of Education March 14, 2022

Grant Award Available for FY23	2,395,773

Operating Fund expenditures moved into ESSER III by Administration	
Chief of Staff	72,300
.25FTE of all Counselors	162,900
Add 1 PTR to all grade bands (FY21PTR baseline)	412,700
2.0 FTE Custodians	186,400
Three Registered Nurses	340,173
Subtotal: Obligated Funds	1,174,473

Priority	**ESSER II Prioritized Spending in FY 23**	Values	Estimated Cost	Running Totals	
	High School Credit Recovery Programs	42	30,000	1,204,473	
	June '23 Summer School	42	200,000	1,404,473	
	First Reading and Equity Specialists	41	108,000	1,512,473	
	Second Reading and Equity Specialists	41	108,000	1,620,473	
a	**Restore previous technology reduction**	41	75,000	1,695,473	
	Early childhood education coordinator, .2 FTE	40	21,600	1,717,073	
	SEL/Trauma Informed Specialist	38	54,000	1,771,073	
	Option 1: 25% of needed Chromebooks	38	150,000	1,921,073	
	Innovative Teacher Grants	36	30,000	1,951,073	
	Third Reading and Equity Specialists	34	108,000	2,059,073	
	Admin Assistant - IT	33	81,300	2,140,373	
	College Connection/Dual Enrollment	31	15,000	2,155,373	
	Web Master & Online Program Technician	30	94,400	2,249,773	
	Second College and Career Advisor	29	81,000	2,330,773	
	Second Middle School Restorative Practice Position	24	65,000	2,395,773	Moved up from amendment
	Info Tech Support Specialist	29	94,400	2,490,173	
	Enhance technology refresh cycle because of more devices	22	75,000	2,565,173	
b	**Option 2: Increases to 50% of needed Chromebooks**	20	150,000	2,715,173	
	AVID for High School Licensing	16	20,000	2,735,173	
c	**Option 3: Increases to 100% of needed Chromebooks**	3	300,000	3,035,173	
				-	
				-	
				-	

FY23 CBJ Request for Funding

Request for Funding **Subject to CBJ Assembly approval**	**FY 2022 Revised Budget**	**FY 2023 Budget**	+/-
General School Operations	$ 27,264,600	$ 28,491,200	$ 1,226,600
Requests Outside the Cap			
K-12 Programs			
High School Activities	1,099,300	1,200,000	100,700
Middle School Activities	102,200	105,000	2,800
Transportation	250,000	150,000	(100,000)
Food Service	75,000	75,000	-
Total K-12 Programs	1,526,500	1,530,000	3,500
Other Programs			
Kinder Ready	300,000	450,000	150,000
Community Schools	95,000	95,000	-
Learn to Swim Program	-	50,000	
RALLY	150,000	150,000	-
Total Other Programs	545,000	745,000	150,000
Supplemental Ordinances and Emergency Resolutions			
Pandemic Response Fund	-	-	-
Total Requests Outside the Cap	2,071,500	2,275,000	153,500
Total Requests for Funding	**$ 29,336,100**	**$ 30,766,200**	**$ 1,380,100**

Values rounded to the nearest hundred.

Juneau School District Spending Priorities for FY 23 Operating Fund — For Board of Education March 14, 2022

FY 23 Adopted Operating Fund Budget

As of March 14, 2022

AVAILABLE RESOURCES	*Notes*	**Preliminary FY23 Budget**
State Foundation Program	At 4,313 ADM	$ 33,440,700
CBJ General Fund Appropriation	Maximum Local Effort	28,491,200
Other Revenues	Erate, PreK Tuition, Medicaid Reimbursement	726,700
PERS and TRS On-Behalf Payments		3,785,600
Use Available Fund Balance		-
Total Available Resources		66,444,200

EXPENDITURES	Preliminary FY23 Budget
Required Operating Expenditures	$ 8,858,500
Essential Expenditures	56,984,100
Total Required Operating and Essential Expenditures	65,842,600

Priority	**Prioritized Spending**	*Notes*	Board	Estimated	Running Totals	
	Elementary Art Specialist	Works on culturally relevant teaching, PD, integration of curriculum...	42	108,000	65,950,600	
	High School Tlingit Langauge Teacher	.20 FTE to complete 1.0FTE	39	21,600	65,972,200	
	Elders' Honoraria	Our contribution to partner who manages Elder visits	38	15,000	65,987,200	
	Elementary STEM (Science, Technology, Engineering, Math) Specialist	A more narrowly focused version of integration specialist	38	108,000	66,095,200	
	World Languages Curriculum	New Curriculum Adoption for Secondary	38	50,000	66,145,200	
	Instructional Services	Subscription services and consumable materials	36	224,200	66,319,400	
	Professional Development	Covers PD for non-certified staff, content not supported by grants	33	60,600	66,380,000	
	Library Services	Library subscription and Battle of the Books	25	8,200	66,388,200	
	Van	Replace CTE van	19	38,000	66,426,200	Moved up twice due to amendment
	SAT/ACT/WorkKeys	Pays for one assessment for every HS student	21	18,000	66,444,200	
	Replace 3Com Phone system	Possible funding through CBJ Facilities/CIP	21	250,000	66,802,200	

JUNEAU SCHOOL DISTRICT

Borough Revenue Cap Estimate As defined by AS14.17.410

FY 2023 Required and Maximum Contribution Estimates

Using FY23 BSA of $5,930 & DCF of 1.145

Required FY 23 Contribution Options (The Lesser of the Following Two)

A. 2021 Full Tax Value x 2.65 Mills =	$6,127,157,184.00	x .00265=	$16,236,967
B. FY 22 Basic Need x .45% =	$50,559,180.00	x .45% =	$22,751,631

Additional Allowable Local FY 23 Contribution Options (The Greater of the Following Two)

A. 23% of FY 23 Basic Need + Add'l funding based on AADM=	$49,677,700.00	x .23 =	$11,425,871
B. .002 of 2021 Tax Base =	$6,127,157,184.00	x .002 =	$12,254,314

Maximum Local Contribution Allowable FY 23 (The Sum of the Following Two)

Required Local Contribution =	$ 16,236,967	
Additional Allowable Local =	$12,254,314	
Total Maximum Allowable Contribution =		$28,491,281

Actual CBJ Support FY 23 $ 28,491,281

Amount Below/Over Cap FY 23 $0

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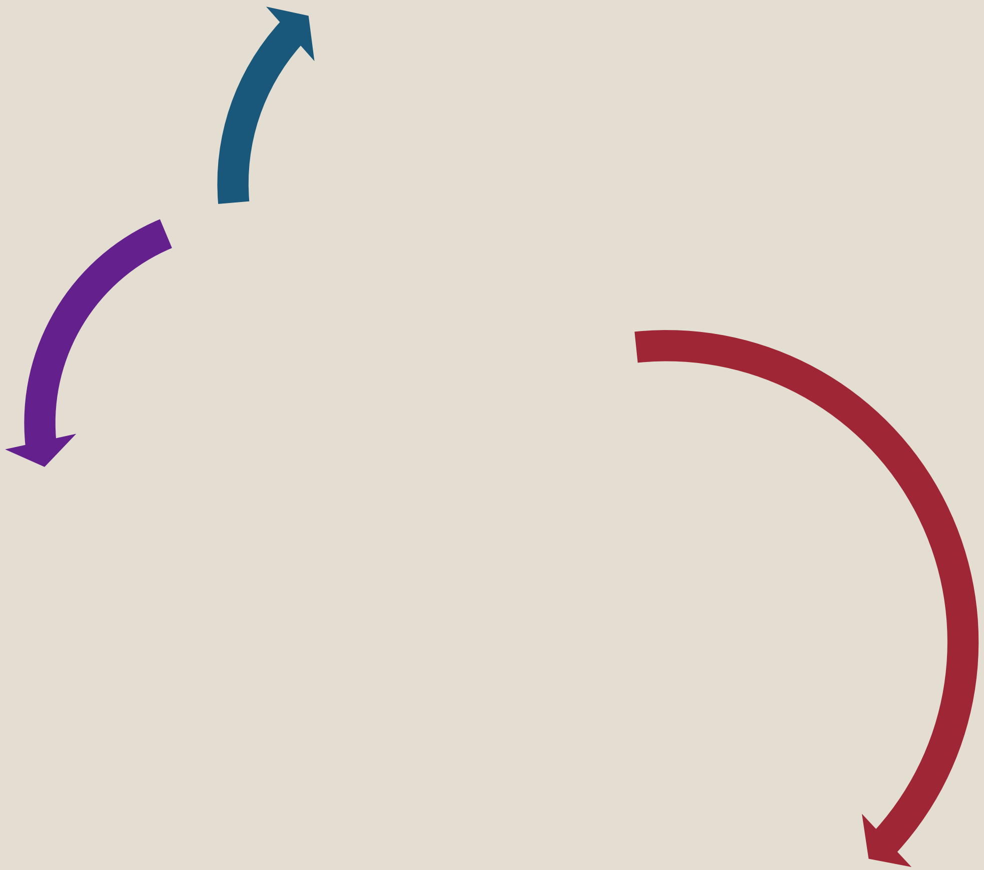

Engineering and Public Works Department
155 South Seward Street
Juneau, Alaska 99801
Telephone: 586-0800 Facsimile: 463-2606

DATE: April 13, 2022

TO: Carole Triem, Chair, Assembly Finance Committee

THROUGH: Katie Koester, Director, Engineering and Public Works

FROM: John Bohan, Chief Engineer

SUBJECT: Draft FY2023 – 2028 Capital Improvement Program

The Assembly was provided the Draft FY23-28 Capital Improvement Program book (blue cover) on March 7, when it was presented to the PWFC as an action item. The PWFC forwarded the Draft FY23-28 CIP to the Full Assembly for introduction, as part of the CBJ FY23 Budget process.

A new item included in the recommended project review criteria is the sustainability element. Departments were asked to include the sustainability elements for the FY23 priority project nominations. The sustainability elements are listed with the FY 2023 project descriptions.

This is the opportunity for the Finance Committee to review, discuss, comment, ask questions and request changes or amendments to the Draft FY23 CIP.

The Draft FY23 CIP and past years CIP's are available here:

https://juneau.org/engineering-public-works/cip.

The steps in the FY23 CIP process are outlined below.

October 20, 2021: FY23 CIP kick off with CBJ departments – Departments requested to organize their FY23 CIP priority projects and 6-year department CIP plans. ENG Staff available to assist with estimating and planning as requested.

December 17, 2021: Department FY23 project nominations and 6-year project plans due to Public Works and Engineering.

January 24: Preliminary draft of the FY23 CIP Resolution provided to the Assembly for review

January 25: Preliminary draft of the FY23 CIP Resolution provided for the Planning Commission to review and comment

March 7: Draft FY23 CIP book (blue cover) provided to all Assembly Members and presented to the PWFC. Forwarded to the full Assembly for introduction and inclusion in the budget process.

March 8: the Draft FY23 CIP reviewed as information by the Planning Commission

April 4: the Preliminary FY23 CIP introduced by the Assembly as part of the budget introduction and forwarded to the Finance Committee for review.

April 12: Planning Commission review of the Preliminary FY23 CIP to provide comment to the Assembly.

April 13: Assembly Finance Committee review of the Draft FY 23 CIP

April 25: Regular Assembly Meeting- Public Hearing for the FY23 CIP.

April26: (Tentative) Draft FY23 CIP Review by the Systemic Racism Review Committee.

May 11: Assembly Finance Committee to hear the Draft FY23 CIP for action.

June 15: Charter Deadline for Assembly approval of the CIP

FY 2023 CIP

Juneau- Douglas Bridge Construction, circa 1935

Photo ID 2003-063-316, Walter W. Hodge Papers, Archives, University of AK, Fairbanks

CITY AND BOROUGH OF JUNEAU ALASKA'S CAPITAL CITY

The CIP Process

- October: Engineering solicits prioritized CIP nominations from Departments and offers assistance on scoping and cost estimation.
- December: Finance provides revenue projections for Sales Tax funded CIP categories which dictate available funding for priorities.
- January: Draft CIP resolution introduced at PWFC
- March: Six year CIP introduced at PWFC. This is the large book that includes appropriating resolution for current year, 6 year plan, and unfunded Department priorities. Lots of good info in here!
- April – May: Review by Assembly Finance Committee, Planning Commission and SRRC
- June 15th: Charter deadline to pass CIP

CITY AND BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

CIP Funding Categories

- Voter Approved 3% Sales Tax
  - General Sales Tax - $1.7 million
  - Areawide Street Sales Tax - $10.5 million
- Voter Approved Special 1% Sales Tax -$10.5 million
- Marine Passenger Fees – $4.095 million
- Enterprise Funds

CITY AND BOROUGH OF
JUNEAU
ALASKA'S CAPITAL CITY

Voter Approved 3% Sales Tax

- Voter information from approved 3% Sales tax – Oct. 2021
- Approved through June 30, 2027
  - 1% for general government operations. This 1%, combined with the 1% permanent sales tax, supports such general government operations as police, fire, street maintenance, EMT / ambulance services, parks and recreation, libraries, transit, and other general services.
  - 1% for capital improvements to roads, drainage, retaining walls, sidewalks, stairs, and other capital improvements
    - **Areawide Street Sales Tax for FY23 CIP – $10.5 million**
  - 1% for capital improvements, an emergency budget reserve, and other general public services.
    - **General Sales Tax for FY23 CIP – $1.7 million**

CITY AND BOROUGH OF JUNEAU ALASKA'S CAPITAL CITY

General Sales Tax Funds: $1.7 million

- Eaglecrest, Manager’s Office (JPD, CCFR, etc)
- Parks and Rec Maintenance Obligations
  - Building Maintenance
  - Parks and Playgrounds
  - Sportsfields
  - Trails

Areawide Street Sales Tax: $10.5 million

- Street Maintenance Projects
  - Funding to existing street projects to account for project cost escalations since original estimated budget prepared
  - Some priorities driven by Street Dept. maintenance
  - Other priorities driven by utility (Water or Wastewater) maintenance
- Transit (bus shelters)
- Miscellaneous Items as Funding Needs Identified
  - Matching Funds for Grant Funded Projects
    - Elect Bus Charger Infrastructure at Bus Barn and Valley Transit Center
    - Juneau Douglas North Crossing PEL study (staff time)
  - Zero Waste Program
  - Lemon Creek Multi Modal Path (scoping and planning)
  - Contaminated Site Reporting (regulatory follow-up)

CITY AND BOROUGH OF JUNEAU ALASKA'S CAPITAL CITY

Voter Approved Special 1% Sales Tax

- Special voter approved 1% funding – through Sept 30, 2023
- Projects approved by voters. Funding schedule was set by the Finance Committee
- FY23 = $10.5 million

CITY AND BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Marine Passenger Fees

- $4.095 million of State Marine Passenger Fees
- Nomination process through the City Managers Office
- Scheduled to be reviewed by the AFC at the April 20 AFC meeting

CITY AND BOROUGH OF
JUNEAU
ALASKA'S CAPITAL CITY

Enterprise Funds

- Departments that generate revenue
- Contribute to CIP based on their available funds and their priorities
  - Bartlett Hospital
  - Lands and Resources
  - Water, Wastewater Utilities
  - Docks and Harbors - No funding requests for FY23

Unscheduled Funding

- Speculative funding requests that would required an appropriation of the funding when it becomes available:
  - Grant funding requests
    - Airport Projects- FAA Grant funding
    - Capital Transit - FTA Electric Bus Chargers
    - Parks and Rec – Hank Harmon Safety, Eagle Valley Energy Efficiency
    - Harbors Cost Share with Army Corps for Statter Harbor Breakwater
    - Streets – Calhoun Pedestrian Bridge Rehab / Replacement – FHWA Bridge Rehabilitation Grant
    - JPD – DEU Building Expansion - Alaska HIDTA Grant
  - Project special needs identified without funding source
    - Harbors - UAS Property Purchase
    - JPD and CCFR Radio System

CITY AND BOROUGH OF JUNEAU ALASKA'S CAPITAL CITY

Project Selection for Funding

- Priority lists provided by each department – ENG does not create project priorities
  - More project requests than available funding
  - ENG works with each department to identify specific priorities that will fit within available funding limits
  - Unfunded project priorities moved to next Fiscal Year priority list

CITY AND BOROUGH OF
JUNEAU
ALASKA'S CAPITAL CITY

FY23 CIP is Mostly Maintenance

- $22.7M in sales tax funded CIP projects
  - $1.3M Specifically identified for Green and Sustainability projects – Zero Waste Program and Capital Transit Electric Bus Chargers - plus
  - Standalone maintenance CIPs ALSO incorporate sustainability improvements
    - Street reconstructions upgrade street lighting with LED fixtures
    - Deferred Maintenance projects evaluate the most sustainable opportunities within available budget
  - $400,000 to Affordable Housing Fund
  - $325,000 planning for future priorities
    - Lemon Creek Multi Modal Path Scoping and Planning
    - Juneau Douglas North Crossing PEL Study

- $20.5M (90%) to CBJ Infrastructure Maintenance and Repairs

CITY AND BOROUGH OF JUNEAU
ALASKA'S CAPITAL CITY

Questions?

Thank you

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