



Senate Finance Committee

Dr. Cyndy Mika, Superintendent
Sandy Daws, Chief Financial Officer

March 6, 2024

KIBSD Snapshot

**11 Neighborhood Schools &
1 Homeschool Program**

Town Schools:

4 Elementary Schools

(929 students)

1 Middle School

(420 students)

1 High School

(580 students)

Rural Schools:

5 K-12 Schools

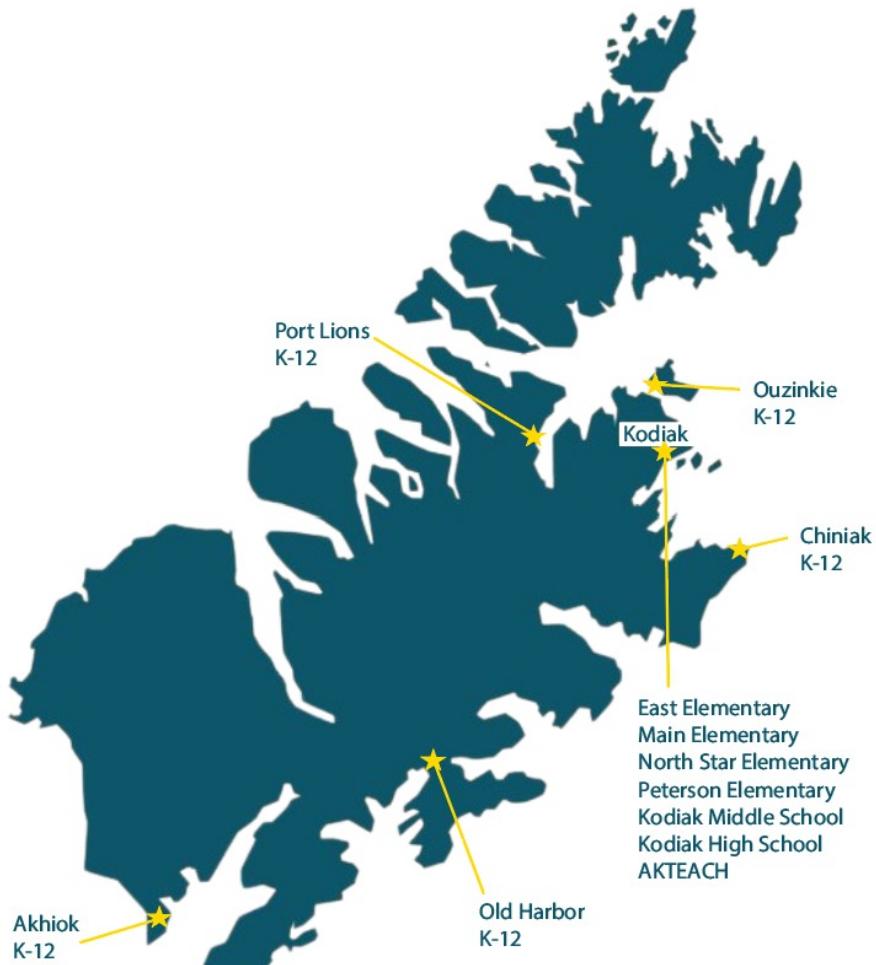
(98 students)

AKTeach Homeschool Program

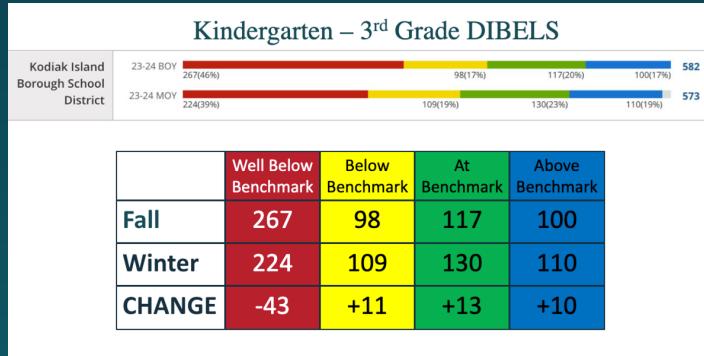
(152 students)

- For KIBSD students only

**2179
Students**



District Success: Students



Fall Semester 2023 – 5% improvement in reading proficiency and 7% fewer students in well-below reading category

Graduate Rate increased 7% from 2021 to 2023

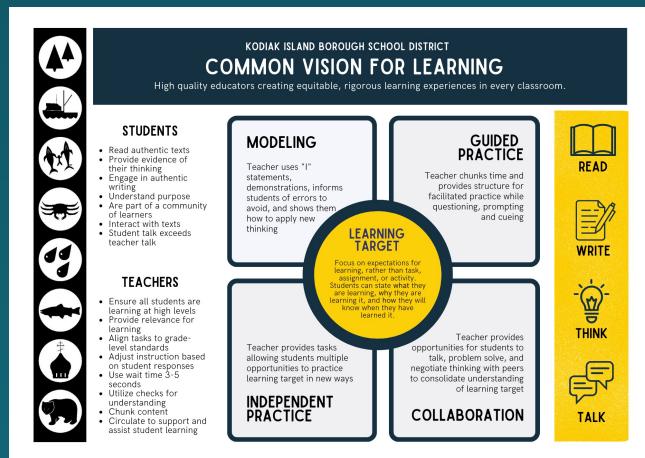
Robust CTE Program with 10 programs in career cluster leading to industry certifications and apprenticeships



District Success: Teachers



- 100% of K-5 teachers enrolled in district cohort for LETRS training (Cohort 1 completed)
- 4 campus and district staff enrolled or completed facilitator training
- District investment in resources aligned to science of reading



- Investment in professional learning to build leadership and teacher capacity
- Aligned instructional practices across all town and rural schools
- Student work and learning closely aligned to grade level standards



District Success: Recruitment & Retention



100 %
Staffed

Recruitment

Grow Your Own Program:

- General Education to Special Education (GETS)
- Paraprofessionals to Teachers

International Hiring:

- H1B visas
- District Job Fair in The Philippines
 - Interviewed over 267 teachers in January

Retention

Stipends:

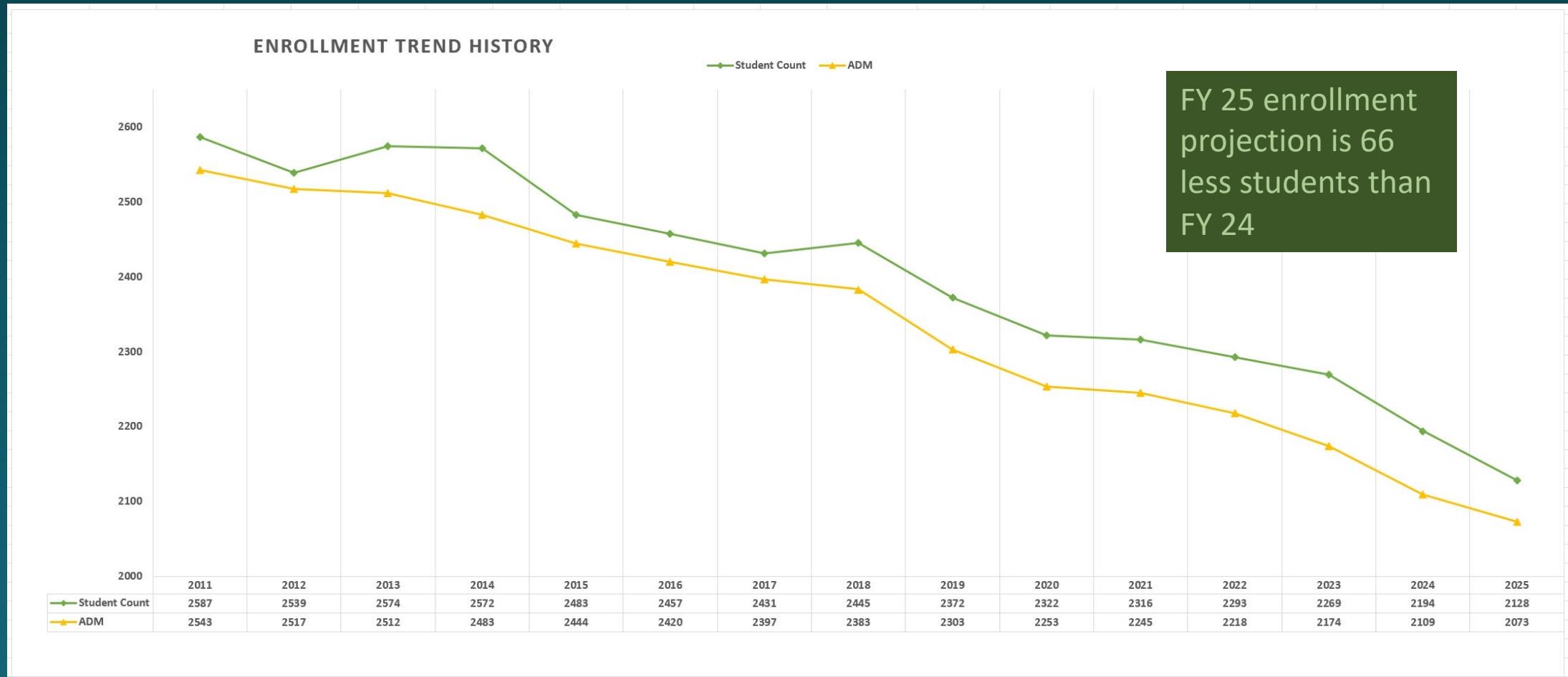
- Special Education Stipend
- Retention Bonus for all staff
- Tuition Reimbursement

BSA Salary Increase Language in Collective Bargaining Agreements:

- For every \$750,000 of new revenue generated by increase in BSA, 1% raise added to the FY24 Salary Schedule up to BSA \$6960



Our Reality: Enrollment Down

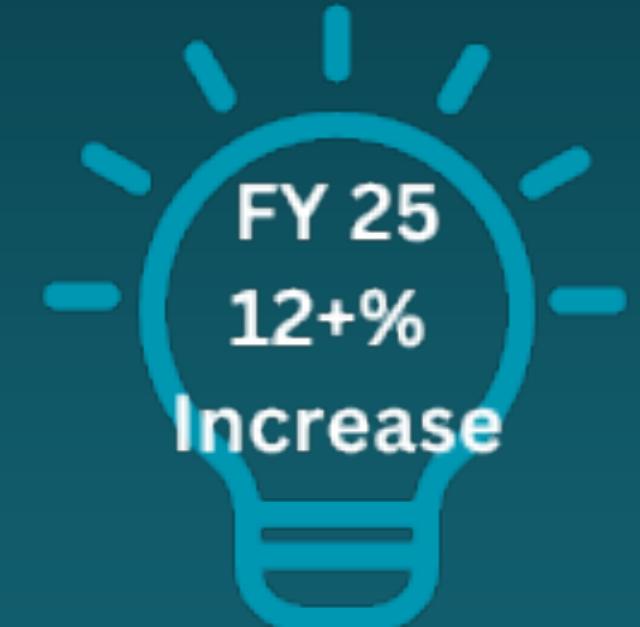
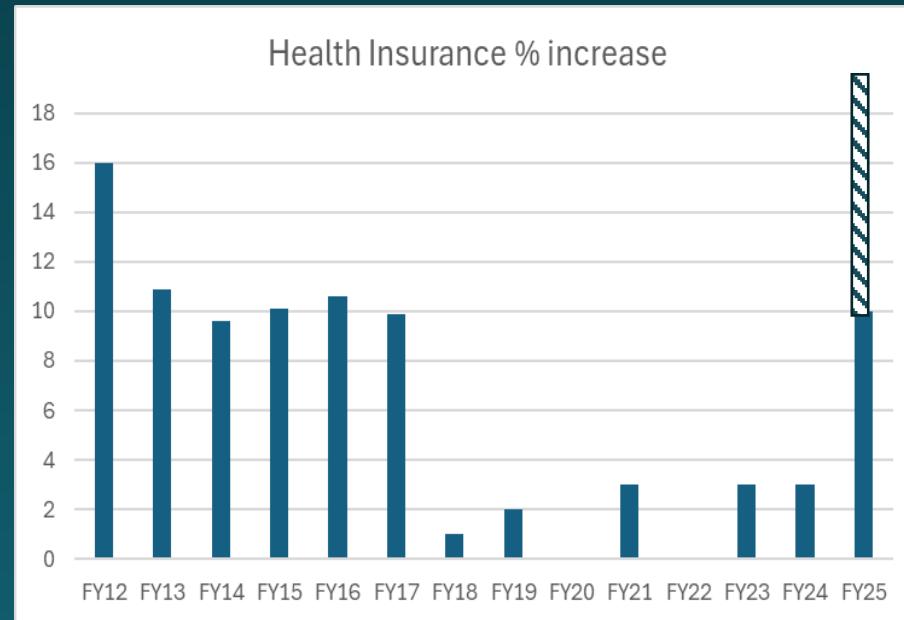


Our Reality: Enrollment Down

KIBSD	FY05	FY10	FY15	FY20	FY25 (Projected)	% Change from FY05 to FY25
Brick and Mortar Schools	2624.40	2502.09	2341.61	2157.91	1923.00	-26.73%
Correspondence	54.05	64.95	102.00	94.45	150.00	177.52%
Intensive Needs	26.00	28.00	51.00	86.00	90.00	246.15%
Total Adjusted ADM	4377.60	4876.99	5354.21	5505.05	5173.88	18.19%
Total Enrollment	2701	2595	2477	2315		



Our Reality: Increased Costs



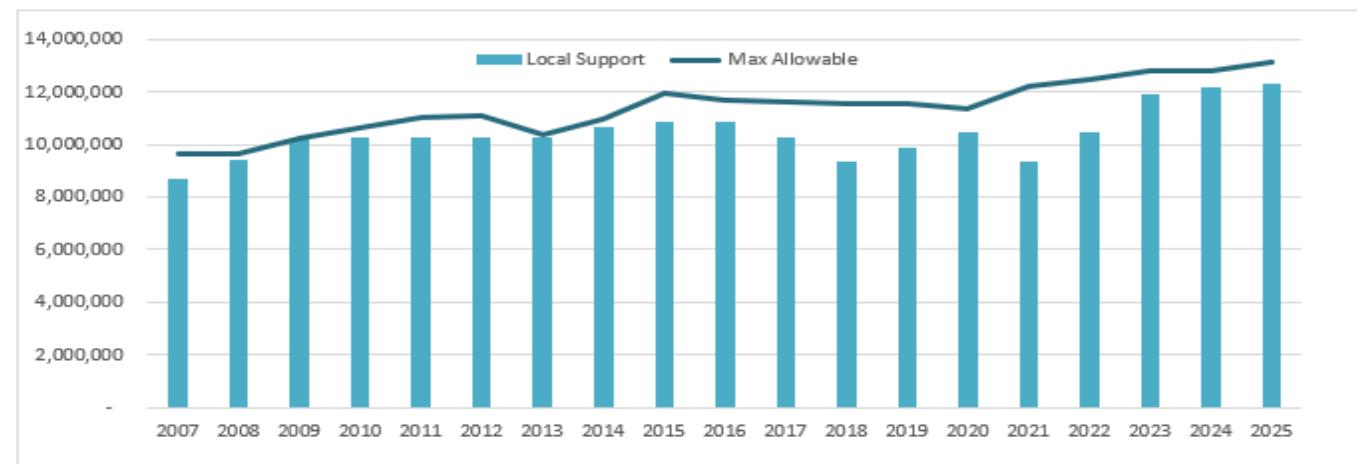
- KIBSD is self insured and moved to the High Deductible Health plan for all employee groups during FY16-FY19.
- Increases have been between 1%-3.9% from FY19-24.
- FY25 Expecting at 10% - 20% increase in rates.

Local Support History

- Strong working relationship with Local Borough
- Borough not raising property taxes trying to keep housing affordable
- Closing of local cannery this summer
- Local Support for FY25 is not finalized

KODIAK ISLAND BOROUGH SCHOOL DISTRICT Local Support History Information from KIBSD Annual Audits

Fiscal Year	Appropriation	In-Kind	Local Support	Year-to-Year Difference	Max Allowable	Amount Below the Cap	Percent of Max	
2007	7,775,801	895,459	8,671,260	38,820	Actual	9,663,496	992,236	89.73%
2008	8,482,554	937,858	9,420,412	749,152	Actual	9,624,522	204,110	97.88%
2009	9,270,768	972,850	10,243,618	823,206	Actual	10,243,618	-	100.00%
2010	9,343,500	946,850	10,290,350	46,732	Actual	10,612,781	322,431	96.96%
2011	9,494,388	780,962	10,275,350	(15,000)	Actual	11,016,766	741,416	93.27%
2012	9,481,000	769,350	10,250,350	(25,000)	Actual	11,098,280	847,930	92.36%
2013	9,348,500	901,850	10,250,350	-	Actual	10,388,388	138,038	98.67%
2014	9,795,870	853,850	10,649,720	399,370	Actual	10,946,091	296,371	97.29%
2015	10,090,250	815,350	10,905,600	255,880	Actual	11,955,244	1,049,644	91.22%
2016	10,154,238	751,362	10,905,600	-	Actual	11,705,821	800,221	93.16%
2017	9,366,500	911,000	10,277,500	(628,100)	Actual	11,630,705	1,353,205	88.37%
2018	8,947,500	430,000	9,377,500	(900,000)	Actual	11,537,978	2,160,478	81.28%
2019	9,460,244	430,000	9,890,244	512,744	Actual	11,579,181	1,688,937	85.41%
2020	10,025,244	430,000	10,455,244	565,000	Actual	11,345,168	889,924	92.16%
2021	8,960,089	430,000	9,390,089	(1,065,155)	Actual	12,226,547	2,836,458	76.80%
2022	10,025,244	430,000	10,455,244	1,065,155	Actual	12,492,896	2,037,652	83.69%
2023	11,405,244	550,000	11,955,244	1,500,000	Actual	12,798,209	842,965	93.41%
2024	11,655,244	550,000	12,205,244	250,000	Adopted	12,835,778	630,534	95.09%
2025	11,766,558	550,000	12,316,558	111,314	Preliminary	13,171,576	855,018	93.51%



FY 25 Reductions

FY 25
Total cuts in staffing,
services, and
supplies

\$3,970,940

Position	Amount
Curriculum and Instruction Secretary	\$ 87,332.00
(2 FTE) Early Childhood Teachers moved to Grant	\$ 199,632.00
Director of CTE	\$ 90,000.00
Assistant Director for Special Ed Services	\$ 168,507.00
Director of Safety	\$ 151,355.00
Assistant CFO	\$ 125,090.00
Activities positions not filled	\$ 60,430.00
KAP KAA (Reduced Travel from negotiated benefit line)	\$ 40,000.00
AK Teach Instructional Support (Larsen Bay)	\$ 12,000.00
KHS PE Teacher (1.5 FTE)	\$ 162,335.00
Library: KMS Librarian Specialist	\$ 97,724.00
Rural Schools Secretary from 8 to 6.5 hours per day	\$ 12,317.00
Finance Accountant .5	\$ 56,000.00
1st Grade Teacher	\$ 64,610.00
3rd Grade Teacher	\$ 77,180.00
4th Grade Teacher	\$ 98,350.00
KHS ISS Support Teacher	\$ 105,373.00
CTE Teacher	\$ 134,384.00
Speech Language Pathologist	\$ 121,036.00
1 SS HS	\$ 141,343.00
1 Math HS	\$ 141,343.00

Position	Amount
Gifted and Talented .5	\$ 40,000.00
English Language Proficiency Teacher (2)	\$ 189,807.00
Providence Counselor #1	\$ 100,000.00
KHS Cross Country Coach	\$ 2,940.00
KHS Dance Coach	\$ 2,520.00
KMS Boys Volleyball Coach	\$ 2,600.00
10% Cut in Supplies	\$ 166,935.05
Student Travel cut by 25%	\$ 102,920.85
Elem ELAP Aide (not filled)	\$ 15,825.00
Elem ELAP Aide (not filled)	\$ 18,295.00
Elem ELAP Aide (not filled)	\$ 26,176.00
Community Schools	\$ 81,500.00
Special Services Held Positions/Supplies	\$ 610,000.00
Counselor	\$ 98,190.00
Pre-K teacher	\$ 150,374.00
Music KHS .5	\$ 50,000.00
Music KMS .5	\$ 50,000.00
Assistant SI Administrative Assistant	\$ 86,405.00
Elem Instructional Coach	\$ 110,265.00
Secondary Instructional coach	\$ 111,350.00
NOT FUNDED IN FY25	\$ 4,162,443.90
<u>Added Positions in FY25</u>	
HR Manager (11 month)	\$ 131,503.00
2 RURAL AIDES	\$ 60,000.00
TOTAL ADDED	\$ 191,503.00
TOTAL OF CUTS WITH ADDED POSITIONS	\$ 3,970,940.90



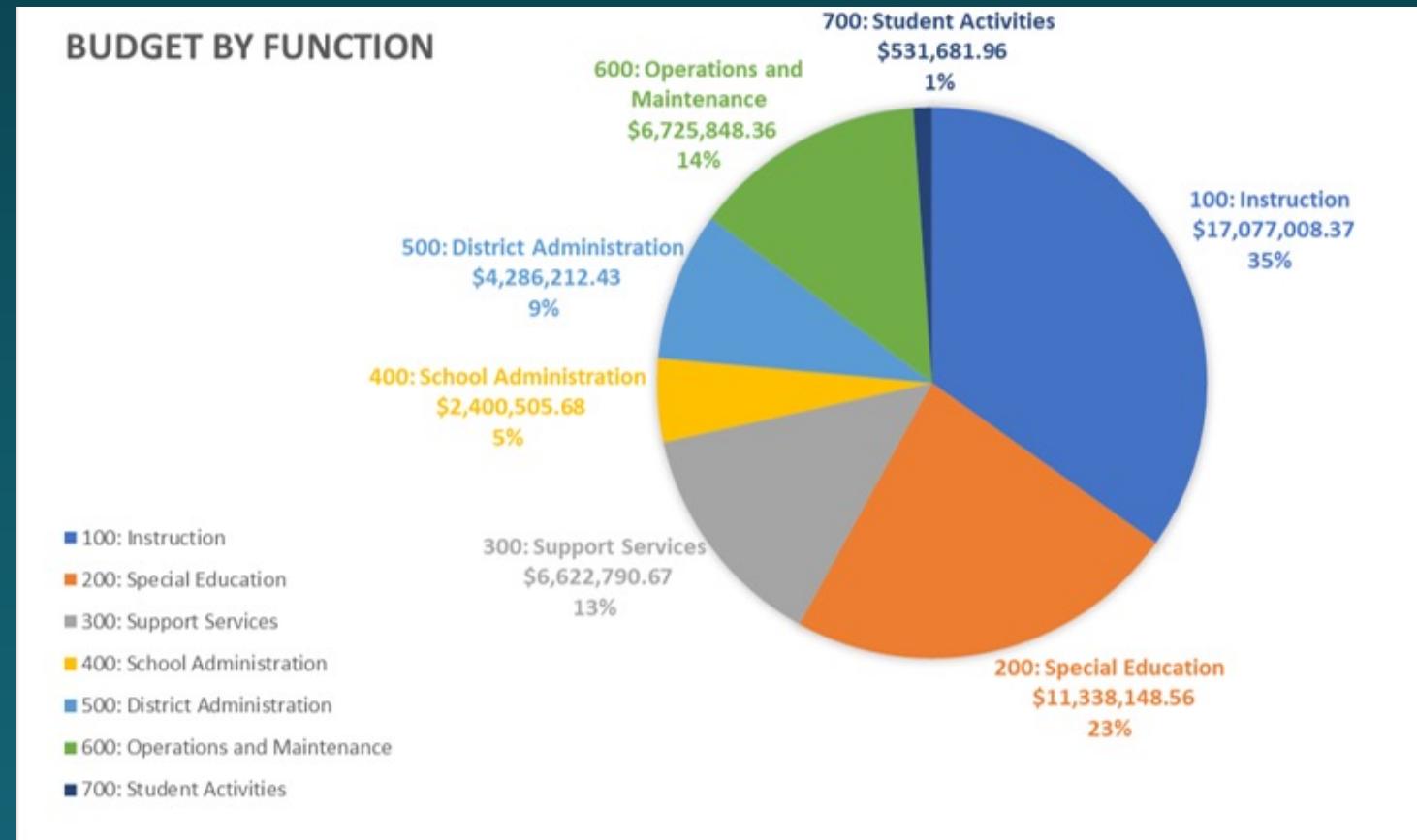
FY25 Expenses by Function

- Direct Instruction and Special Education 58%
- Support Services and School Administration 18%
- Student Activities 1%

77%

- District Operations and Administration 23%

23%



KIBSD Fund Balance

Exhibit J-1

KODIAK ISLAND BOROUGH SCHOOL DISTRICT
(A Component Unit of the Kodiak Island Borough)

Schedule of Compliance - AS 14.17.505

Year Ended June 30, 2023

Total fund balance - General Fund	\$ 12,760,943
less exemptions per 4 AAC 09.60(a):	
Inventory	324,439
Prepads	2,040
Encumbrances	733,187
Impact aid	2,848,011
Homeschool allotment rollover	38,713
Self-insurance	<u>1,500,000</u>
Fund balance subject to 10% limitation	\$ <u>7,314,553</u>

Nonexempt fund balances as a percentage of current year expenditures

$$\frac{\text{Fund balance subject to limitations}}{\text{Current year expenditures}} = \frac{7,314,553}{47,459,336} = 15.41\%$$

\$2,544,145 Fund balance committed to balance the FY24 Budget.

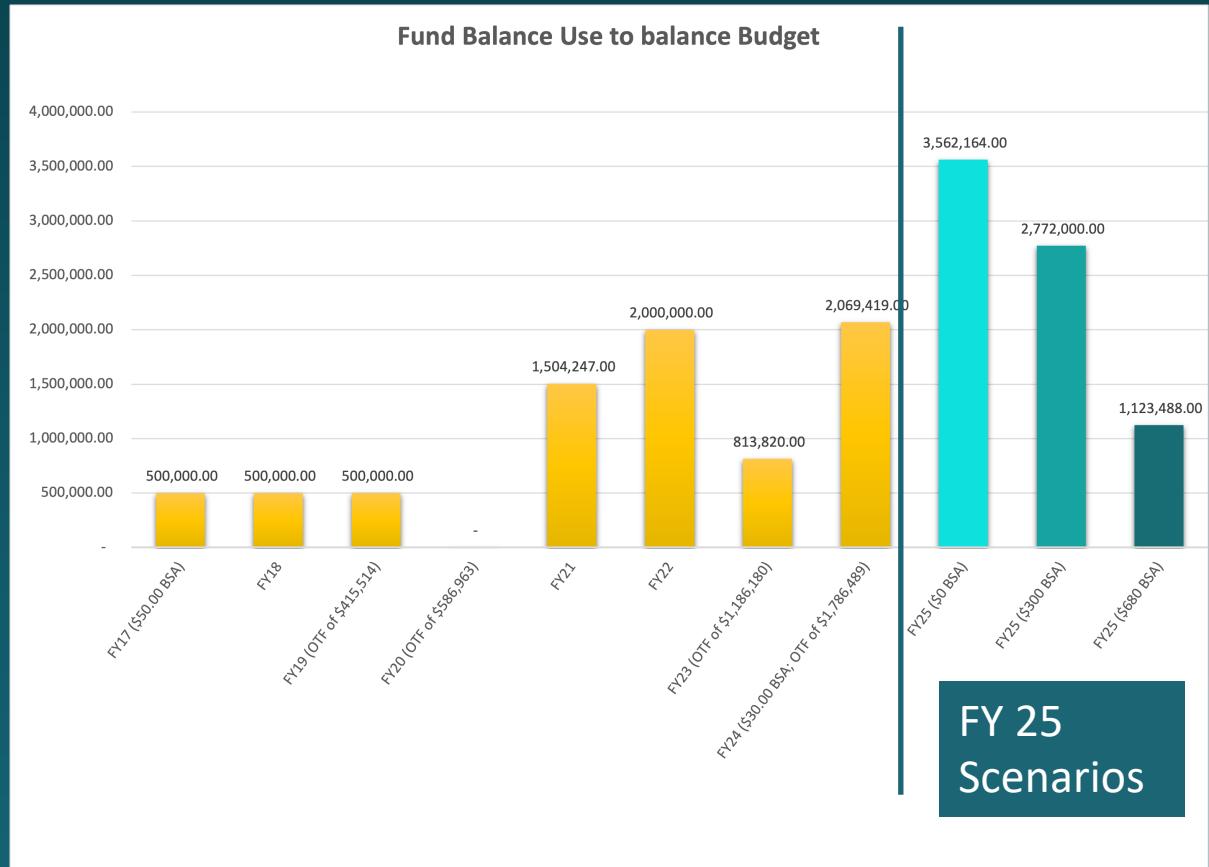
\$7,314,553 - \$2,544,145 = \$4,770,408 Unreserved FB for FY 25



Use of Fund Balance Historical and Future Pending BSA Increase

FY 25 Fund Balance
\$4,770,408

	No BSA Increase	\$300 BSA Increase	\$680 BSA Increase
FY 25 Use of Fund Balance	\$3,562,164	\$2,772,000	\$1,123,488
FY 26 Fund Balance	\$1,208,244	\$1,998,408	\$3,646,920



Deferred Maintenance

Maintenance Deferred	High. School / Middle School / Central Office / PK / AKTeach	Main Elementary	East Elementary	North Star	Peterson Elementary	Rural Schools (5 Sites)
DDC	x	x	x	x		x
Doors/Windows	x	x		Completed 2023	x	x
Electrical					x	
Fire Systems	x			x		x
Flooring	x	x				x
Fuel Tank						x
HVAC	x	x	x	x	x	x
Intercom	x		x		x	x
Lighting Exterior		x	x	x	x	x
Lighting Interior	x	x	x	x	x	x
Paint Exterior	x	x	x		x	x
Paint Interior	x	x	x	x	x	x
Pedestrian Surfaces	x	x	x			x
Plumbing						x
Roofing		Completed 2022	x	In Planning Stage	Summer 2024	x
Security Cameras	x	x	x	x	x	x
Siding	x	x		Completed 2023	x	x
Gym Floor		x	x	x	x	x



KIBSD Focus

VISION

The vision of KIBSD is to ensure all learners are safe, seen, and supported.

MISSION

The mission of KIBSD is to engage and empower all students for growth and success.

AT KIBSD WE VALUE

- Having Integrity
- Being Accountable
- Being Collaborative
- Being Fair and Unbiased
- Being Inclusive
- Being Innovative
- Being Respectful

KIBSD BUOY 4 SUCCESS

High-Quality Instruction

Provide high-quality instruction utilizing the Common Vision for Learning framework in every classroom, for every student, every day.

Collaboration

Engage in collaboration focused on student success.

Relationships

Intentionally build strong, positive relationships where each person is safe, supported, valued, and appreciated.

JOURNEY TO 2028

STRATEGIC FOCUS

PRIORITIES

Teaching & Learning	Community Engagement	Human Capital	Fiscal Health & Responsibility
We will provide, guide, and ensure a robust, standards-based curriculum with focused, individual advancement. We will provide equitable, high-quality instruction that enables students to develop literacy and reach grade-level proficiency. We will provide student-centered, culturally responsive learning experiences that develop the whole child.	We will partner with community organizations and leaders to provide unique learning experiences for all students. We will communicate frequently, proactively, and transparently with students, families, employers, and the community through various modes.	We will recruit, support, and retain staff through quality training and professional development and by providing avenues for meaningful input, mentorship, and collaboration. We will create healthy school communities focused on shared leadership and shared success while meeting the needs of staff in their various environments and settings.	We will continuously seek potential sources for funding and use available resources to bridge fiscal gaps. We will prioritize needs and allocate resources to programs and initiatives that have significant impact on student success.

Engaged In learning. Prepared for life.

