

KIBSD Budget Considerations

(shared by Kerry Irons, KIBSD Board Member, February 2024)

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[The borough's role in funding KIBSD | kodiakdailymirror.com](https://kodiakdailymirror.com)

Do you know the role of the Kodiak Island Borough in funding the Kodiak Island Borough School District (KIBSD)? It's a surprisingly complicated topic, but a very timely one as the School District pushes forward with balancing the budget for next year.

I'd like to share some of the things I've learned about the Borough's role in the budget process since joining the School Board in October:

- Like all other organized Boroughs in Alaska, one of the primary mandated responsibilities of the Kodiak Island Borough is to support education for its citizens.
- The State of Alaska requires that boroughs use a complex "foundation formula" to define a required minimum contribution to their school districts as well as a maximum amount.
- IF the Borough exceeds the maximum contribution, funding for the district from the State is diminished by the amount of overage. This means that the School District gains nothing if the Borough contributes above the maximum.
- This current year (Fiscal Year 2024, or FY24) the Borough's contribution was \$12,205,244, about a quarter of the total School District general fund of \$49,528,469.
- That contribution of \$12,205,244 from the Borough was roughly 95% of the maximum contribution according to the State formula.
- For the budget we are working on now (Fiscal Year 2025), the School District estimates that if the Borough funds it at the same level as this year (\$12,205,244) it would again be under the maximum allowable amount.
- Would funding to the maximum make a difference to the district? Absolutely! If you think it's important for the Borough Assembly to fund KIBSD to the maximum, please let Assembly members know.
- The School District must present its formal request for funding to the Borough on or before April 30th in a balanced budget.
- Once the School District's request is made, the Borough has 30 days to deliberate and determine how much it is willing and able to contribute to the School District to help educate our students.

Please remember that the major source of funding for public education comes from the State of Alaska. The amount each district receives is determined by the Base Student Allocation (the BSA). The current crisis in public education funding across our state is caused by the woefully underfunded BSA – which has not been increased in seven years. During those years, inflation and rising costs have diminished its buying power by more than a quarter. It's no wonder we are facing deficits for next year.

If you are concerned about the budget deficits KIBSD is facing, please contact our legislators:

State Representatives' Contact Information <https://akleg.gov/house.php>

State Senators' Contact Information <https://akleg.gov/senate.php>

Thank you for taking the time to understand.

Note: Your school board is a group of five community volunteers, elected by the community during municipal elections, who care deeply about public education and about providing the best possible education for Kodiak's kids.