



GENERAL FUND

MSBSD FY 2026 SUPERINTENDENT'S PROPOSED BUDGET

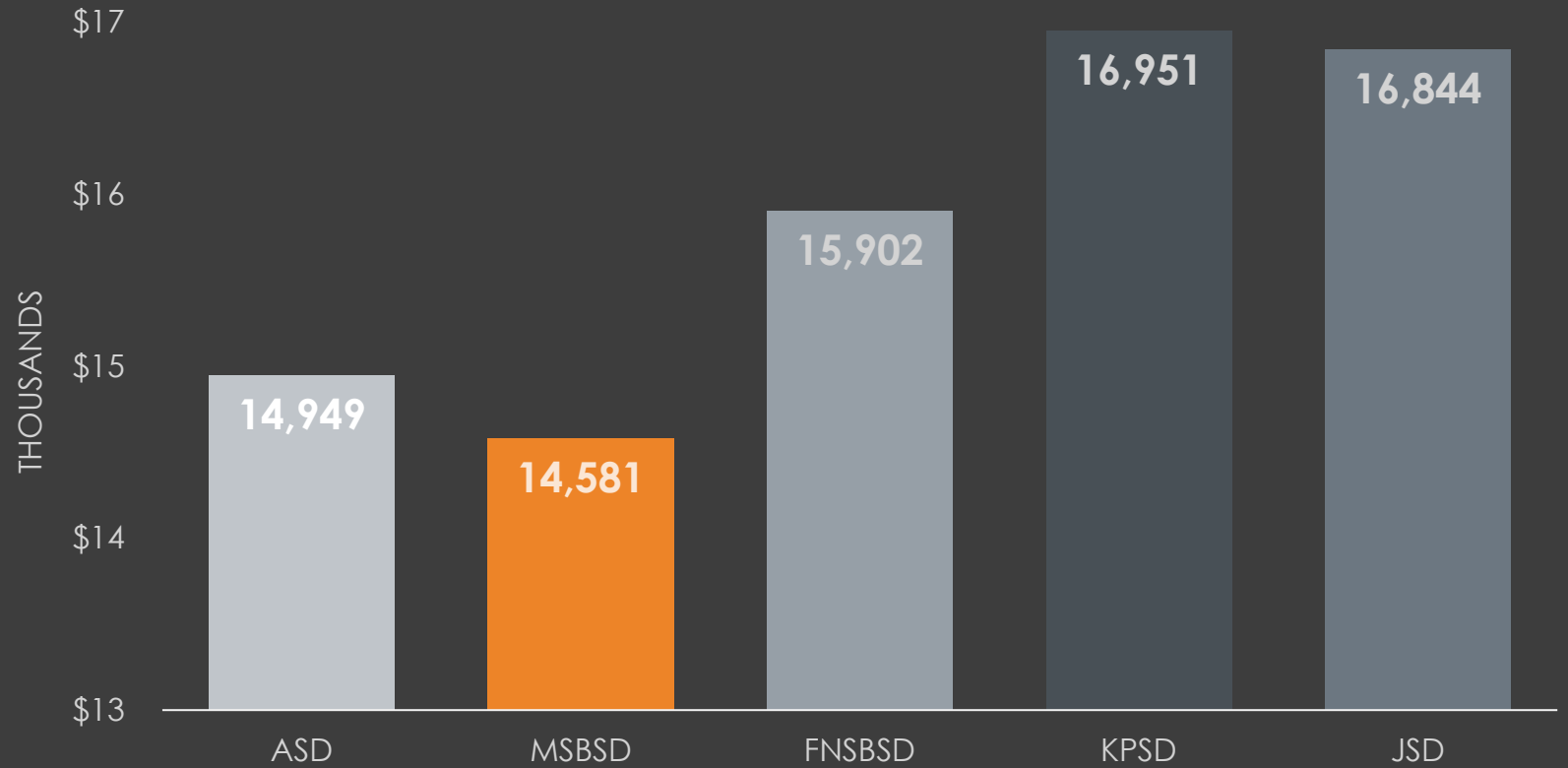
STUDENT ACHIEVEMENT



MSBSD CONTINUES TO SHOW RESULTS:

- LEAD THE STATE IN CAREER & TECHNICAL EDUCATION
- UNPRECEDENTED AP SUCCESS
- HIGHEST 4-YEAR GRADUATION RATE
- READING GROWTH CONTINUES TO SOAR
- MATH SCORES ARE ON THE RISE
- LEADING THE “BIG 5” IN AK STAR RESULTS
- PER PUPIL SPENDING IS THE LOWEST OF THE “BIG 5”
- LOWEST SPENDING ON DISTRICT ADMINISTRATION OF THE “BIG 5”
- MOST EFFICIENT AT PRODUCING GRADUATES IN THE STATE

“BIG 5” 2025 ADOPTED BUDGET PER PUPIL



2024 DISTRICT ADMINISTRATION AS A PERCENT OF TOTAL EXPENDITURES

ASD	MSBSD	FNSBSD	KPSD	JSD
0.92%	0.56%	1.50%	0.94%	N/A

2026 COMPARISON SUMMARY

	2025 REVISED*	2026 PRELIMINARY	2026 PROPOSED
BOROUGH APPROPRIATION	75,031,853	78,033,127	78,033,127
<i>COMMITMENT TO RENEWAL & REPLACEMENT</i>	<i>(150,000)</i>	-	<i>(150,000)</i>
OTHER LOCAL FUNDING	420,885	420,885	420,885
STATE FUNDING	189,387,793	186,063,980	198,537,884
FEDERAL REIMBURSEMENTS	1,625,487	1,135,411	1,775,291
USE OF FUND BALANCE*	11,808,484	-	2,984,566
TOTAL REVENUES	\$278,124,502	\$265,653,403	\$281,601,753
CHARTERS*	24,178,440	25,492,257	26,413,390
SALARIES & BENEFITS	206,282,241	212,475,607	208,915,033
NON-PERSONNEL: DISCRETIONARY*	21,387,131	23,347,369	21,014,774
DISTRICT MANAGED	12,535,930	13,148,210	10,370,687
UTILITIES	7,755,538	8,308,942	8,189,271
TRANSFERS	5,985,221	5,097,224	6,698,598
TOTAL EXPENDITURES	\$278,124,502	\$287,869,609	\$281,601,753

*Excludes \$6,361,739 in Charter and Student Allotment Carryover from FY 2024.



REVENUE CHALLENGES

FUNDING IN UNCERTAINTY

GENERAL FUND REVENUE SOURCES

MSBSD's General Fund receives funding from three main sources:



STATE OF ALASKA (73%)

- STATE FOUNDATION FORMULA
- ONE-TIME APPROPRIATIONS
- PFD LOTTERY



MAT-SU BOROUGH (26%)

- BOROUGH APPROPRIATION
- OTHER LOCAL FUNDING (FEES & FACILITY USE)

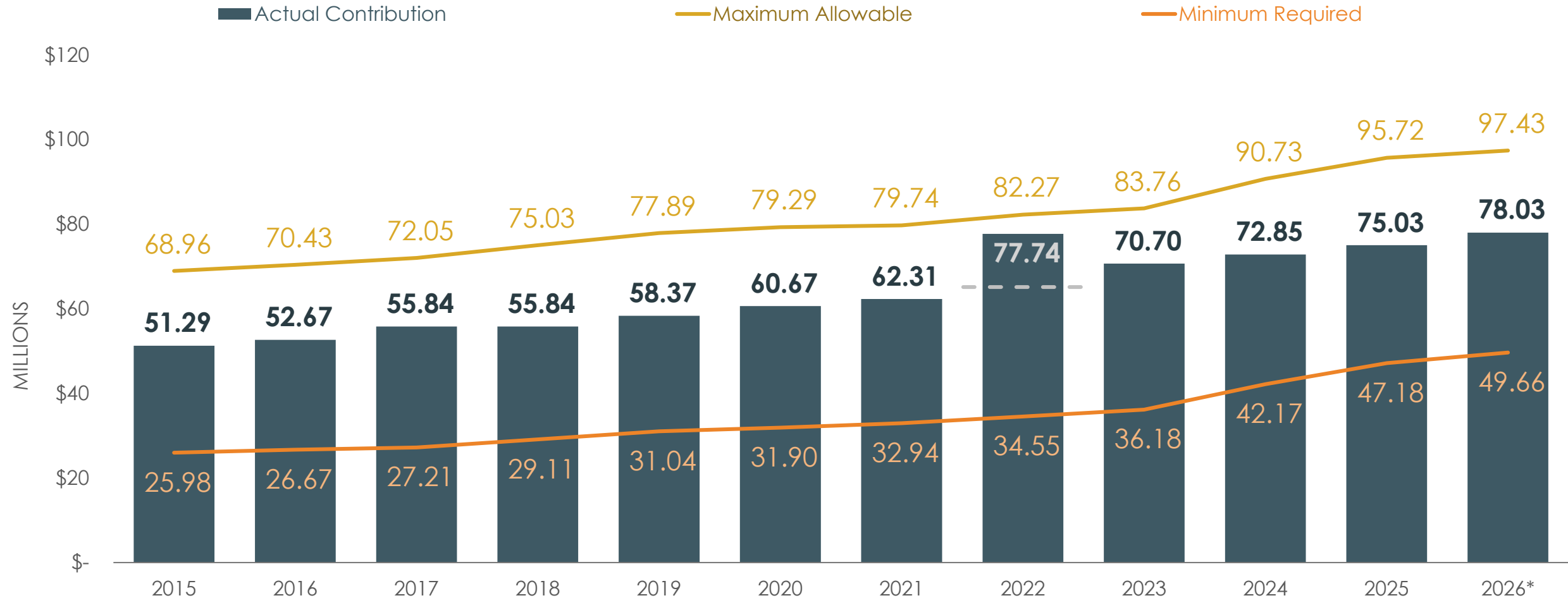


FEDERAL GOVERNMENT (1%)

- MEDICAID REIMBURSEMENTS
- E-RATE REIMBURSEMENTS

BOROUGH FUNDING HISTORY

MAXIMUM ALLOWABLE & REQUIRED MINIMUM COMPARED TO ACTUAL CONTRIBUTIONS



-- 2022 INCLUDES \$11.9M IN RETURN OF RESOURCES BY THE BOROUGH FOR THE HOUSTON MIDDLE SCHOOL PROJECT.

LOCAL EDUCATION FUNDING REQUEST

3%

\$77,282,809

\$2,250,956

\$(232,179)

Less than RLC

4%

\$78,033,127

\$3,001,274

\$518,139

Over RLC

5%

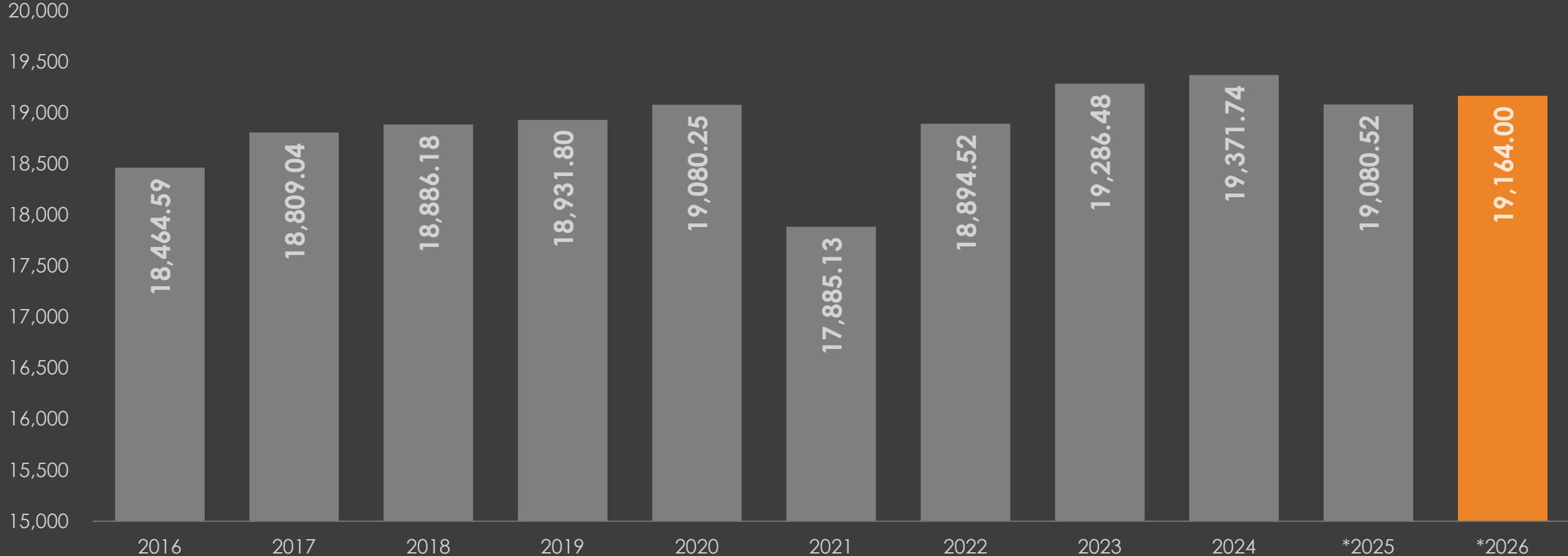
\$78,783,446

\$3,751,593

\$1,268,458

Over RLC

ENROLLMENT



*UNAUDITED/PROJECTED

STATE FOUNDATION FORMULA

2026 ADJUSTED AVERAGE DAILY MEMBERSHIP (AADM) PROJECTED

STEP 1

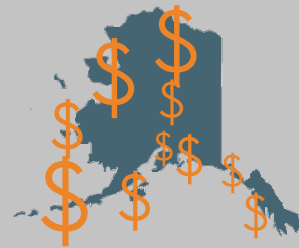
School Size Adjustment



The appropriate formula from the school size factor table is used to calculate the adjusted ADM for each school.

STEP 2

District Cost Factors



The district's school size adjusted ADM is multiplied by the district cost factor (0.070).

STEP 3

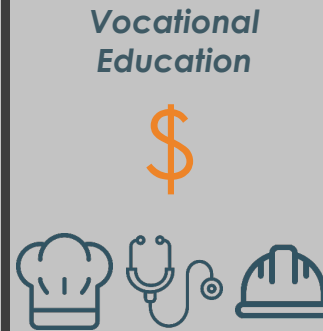
Special Needs Factor



The previously adjusted ADM is multiplied 1.20, providing the district with an additional 20%.

STEP 4

Voc. Ed. Funding Factor



The district's previously adjusted ADM is now multiplied by 1.015, providing the district with an additional 1.5%.

STEP 5

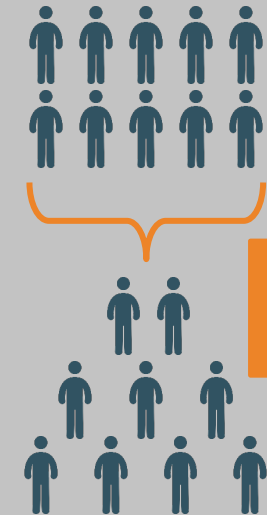
Intensive Services



The district's intensive count is added to the previously adjusted ADM (13).

STEP 6

Correspondence

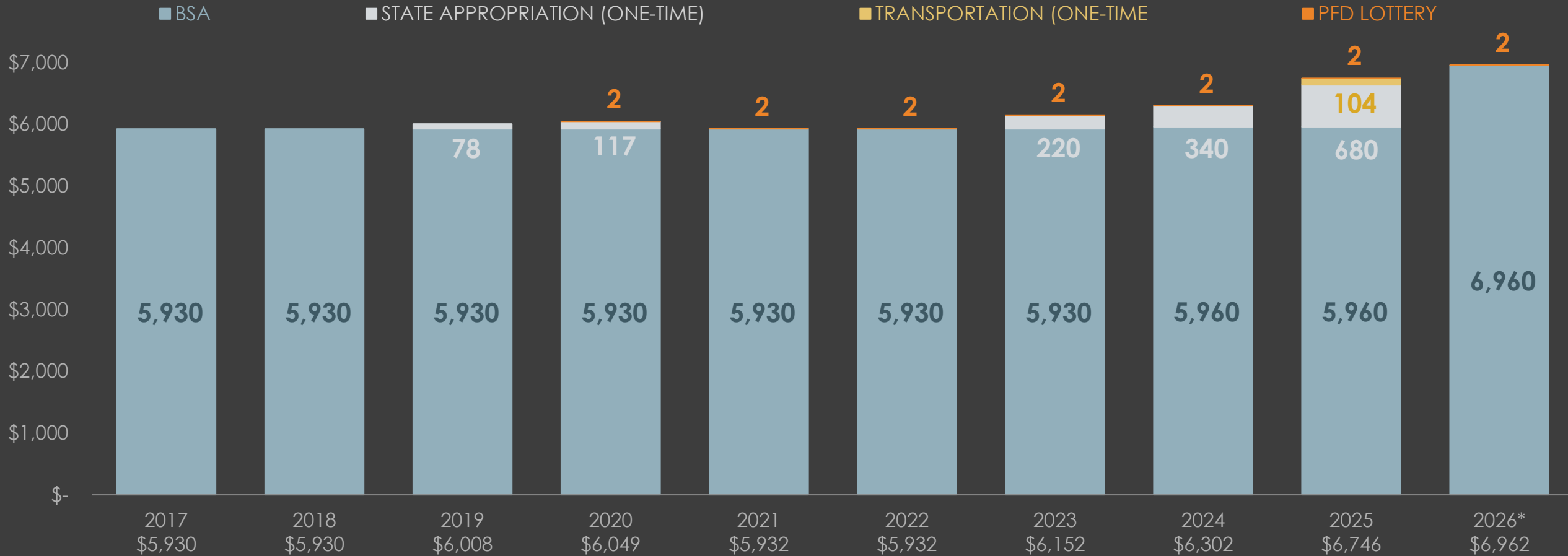


The district's correspondence count is now added to the previously adjusted ADM to arrive at the Final Adjusted ADM (0.90).

ADM
19,164.00

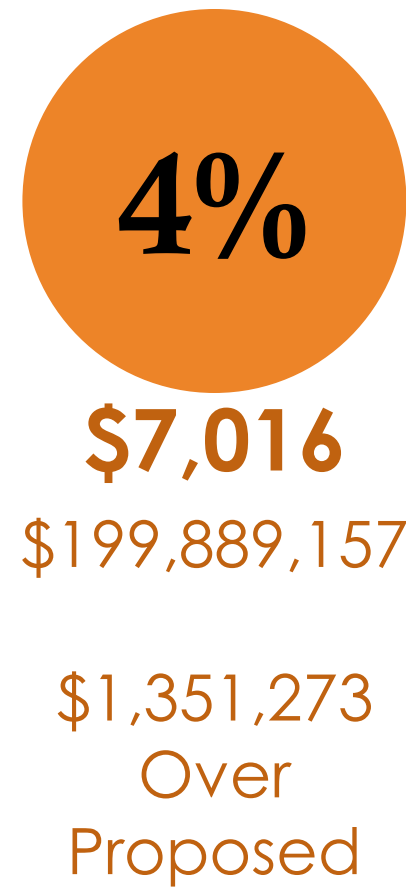
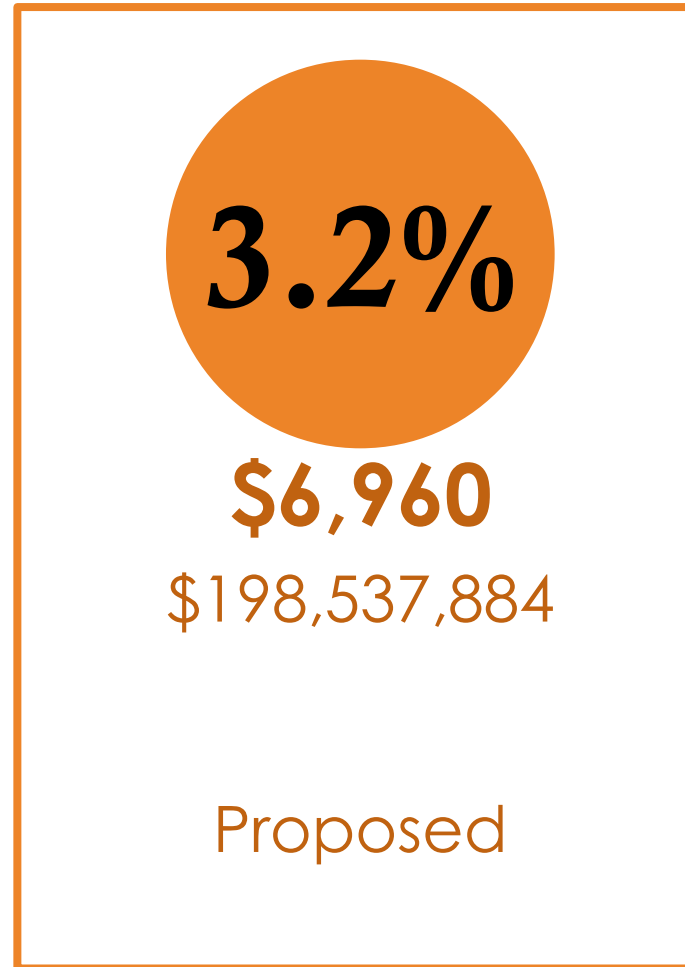
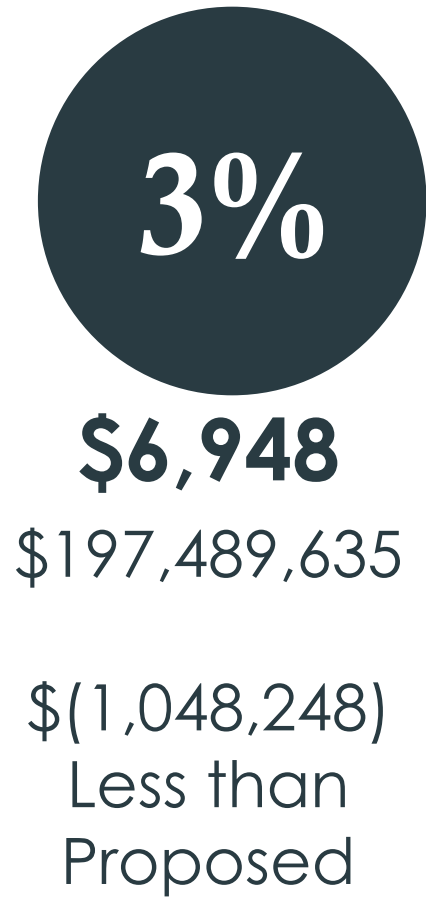
AADM
35,569.54

STATE FUNDING PER BASE ALLOCATION



*PROJECTED

STATE EDUCATION FUNDING REQUEST



EXPENDITURE SCENARIOS

FINDING THE BALANCE



EXPENDITURE SUMMARY

	2025 REVISED*	PROPOSED	CHANGE
CHARTERS*	24,178,440	26,413,390	2,234,950
PERSONNEL	206,282,242	208,915,033	2,632,791
NON-PERSONNEL: DISCRETIONARY	16,089,238	13,290,174	(2,799,064)
NON-PERSONNEL: STUEND ALLOTMENTS*	5,297,893	7,724,600	2,426,707
DISTRICT MANAGED CONTRACTS	12,535,930	10,370,687	(2,165,243)
UTILITIES	7,755,538	8,189,271	433,733
TRANSFERS	5,985,221	6,698,598	713,377
TOTAL EXPENDITURES	\$278,124,502	\$281,601,753	\$3,477,251

*Excludes \$6,361,739 in Charter and Student Allotment Carryover from FY 2024.

HISTORIC PUPIL TO TEACHER RATIOS

RATIOS & METRICS	2021	2022	2023	2024	2025	PROPOSED
K-2 Pupil to Teacher Ratio	23 to 1	23 to 1	23 to 1	23 to 1	23 to 1	23 to 1
3-5 Pupil to Teacher Ratio	26 to 1	26 to 1	26 to 1	26 to 1	26 to 1	26 to 1
6-8 Pupil to Teacher Ratio	29 to 1	29 to 1	29 to 1	29 to 1	29 to 1	29 to 1
9-12 Pupil to Teacher Ratio	32 to 1	32 to 1	33 to 1	33 to 1	33 to 1	33 to 1

STAFFING COMPARISON

FULL TIME EQUIVALENT (FTE)

CERTIFICATED STAFF	2025 REVISED	2026 PROPOSED	NON-CERTIFICATED STAFF	2025 REVISED	2026 PROPOSED
DIRECTOR	9.35	8.85	SCHOOL BOARD	7.00	7.00
SCHOOL ADMINISTRATOR	67.95	65.95	DIRECTOR	7.00	7.00
CLASSROOM TEACHER	751.00	722.38	SUPERVISOR	40.50	39.50
SPED TEACHER	179.95	177.85	INSTRUCTIONAL SUPPORT	420.11	396.16
SPECIALIST – SCHOOL	120.78	111.28	ADMINISTRATIVE SUPPORT	164.22	156.11
COUNSELOR	33.85	33.85	CUSTODIAL	109.31	107.31
NURSE	31.70	31.90	SPECIALIST – DEPARTMENT	87.88	86.88
SPECIALIST – DEPARTMENT	66.55	66.55		836.01	799.96
	1,261.12	1,218.61			

TOTAL FY 2026 PROPOSED STAFFING

2,018.57 FTE

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BUDGET TIMELINE

FOLLOWING THE PROCESS

BUDGET PROCESS

DECEMBER

Two School Board Meetings

Joint Borough Assembly & School Board Meeting

Capital Request Transmitted to the Borough

JANUARY

One School Board Meeting

Budget Survey Online (01/15-01/31)

Budget Simulation Online (01/15-01/31)

Local Contribution Request Transmitted to the Borough

FEBRUARY

Two School Board Meetings

Public Input to the School Board

MARCH

Two School Board Meetings

School Board Adoption of the Superintendent's Proposed Budget

Joint Borough Assembly & School Board Meeting

Superintendent's Proposed Budget Transmitted to the Borough

APRIL

Two School Board Meetings

State Legislature Adjourns

Borough Sets Minimum Amount to be Available to the District

MAY

Two School Board Meetings

Borough Budget Deliberations with Possible Adoption

JUNE

Two School Board Meetings

School Board Budget Adoption

BUDGET PROCESS

PRELIMINARY BUDGET

A “roll over” budget created based on maintaining current programs and services with no adjustments to current practices.

- No Board action required.
- Unbalanced.
- Direct rollover of staffing.
- Start of the public input period.
- Only includes the General Fund.

SUPERINTENDENT’S PROPOSED BUDGET

A balanced budget that takes public input into consideration as well as adjustments to State and Borough funding based on known information.

- Requires Board approval:
 - Submitted to the Borough by April 1st.
- Balanced.
- Adjusted for ADM Enrollment and Pupil Teacher Ratios (PTR).
- Includes all funds with an impact on the General Fund.

ADOPTED BUDGET

The official starting, or Original budget for the next fiscal year. Submitted to the State for approval. This version moves the budget out of the development cycle and into the maintenance cycle.

- Requires Board approval:
 - Submitted to the State by July 15th.
- Balanced.
- Includes a summary of all anticipated and known funds.
- Submitted for the Meritorious Budget Award.

A young child with light brown hair and black-rimmed glasses is focused on writing at a desk. The child is wearing a brown hoodie and holding a pencil. The background is a blurred classroom setting with other students and posters on the wall.

MSBSD FY 2026 SUPERINTENDENT'S PROPOSED BUDGET

GENERAL FUND