



MSBSD FY 2026 PRELIMINARY BUDGET OVERVIEW

GENERAL FUND

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

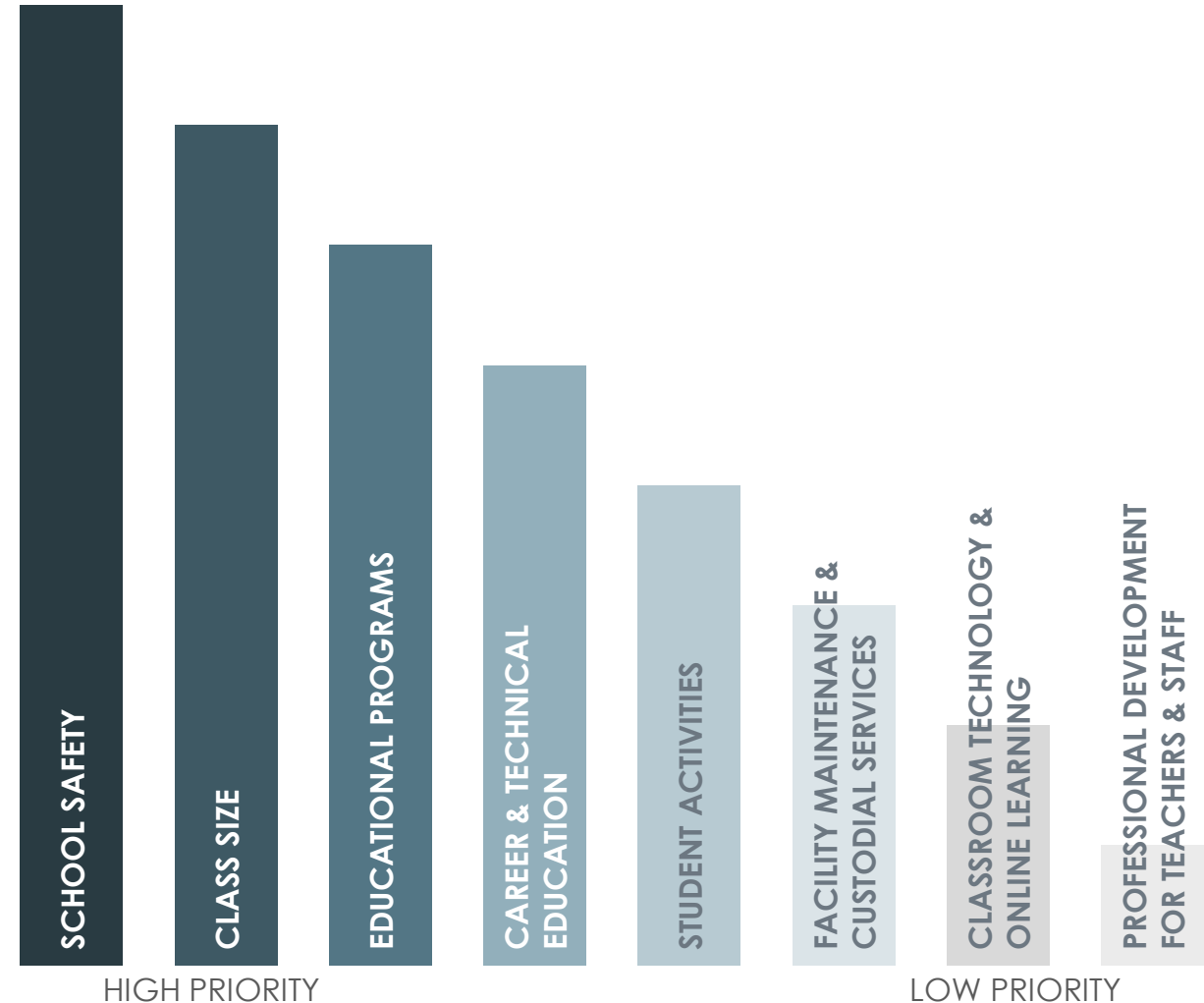
JUNE

Two School Board Meetings

School Board Budget Adoption

COMMUNITY EXPRESSED PRIORITIES

PRIORITY	2025	2024	2023	2022	2021
School Safety	8	8	8	8	8
Class Size	7	9	9	9	9
Educational Programs (JROTC, STEM, AP/IB)	6	4	4	2	3
Career & Technical Education	5	6	7	6	7
Student Activities	4	5	5	5	5
Facility Maintenance & Custodial Services	3	3	6	4	6
Classroom Technology & Online Learning	2	1	3	1	2
Professional Development for Teachers & Staff	1	2	2	3	4
School Choice	-	7	1	7	1



HISTORIC PUPIL TO TEACHER RATIOS & METRICS

RATIOS & METRICS	2021	2022	2023	2024	2025
K-2 Pupil to Teacher Ratio	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
K-5 Base Allocation	\$74.25	\$90.00	\$90.00	\$105.00	\$105.00
6-8 Pupil to Teacher Ratio	29 to 1	29 to 1	29 to 1	29 to 1	29 to 1
6-8 Base Allocation	\$83.25	\$83.25	\$90.00	\$105.00	\$105.00
6-8 Class Fee Allocation	\$29.00	\$29.00	\$27.00	\$27.00	\$27.00
9-12 Pupil to Teacher Ratio	32 to 1	32 to 1	33 to 1	33 to 1	33 to 1
9-12 Base Allocation	\$86.50	\$86.50	\$85.00	\$85.00	\$100.00
9-12 Class Fee Allocation	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00
9-12 AP/IB Base Allocation	-	-	-	\$15,000	\$15,000
9-12 AP/IB Participation Allocation	\$90.00	\$91.00	\$91.00	\$50.00	\$50.00
Department budgets are flat amounts that are maintained from the prior year					



WHERE ARE WE DIRECTING RESOURCES?

FUNDING FOLLOWS STUDENTS

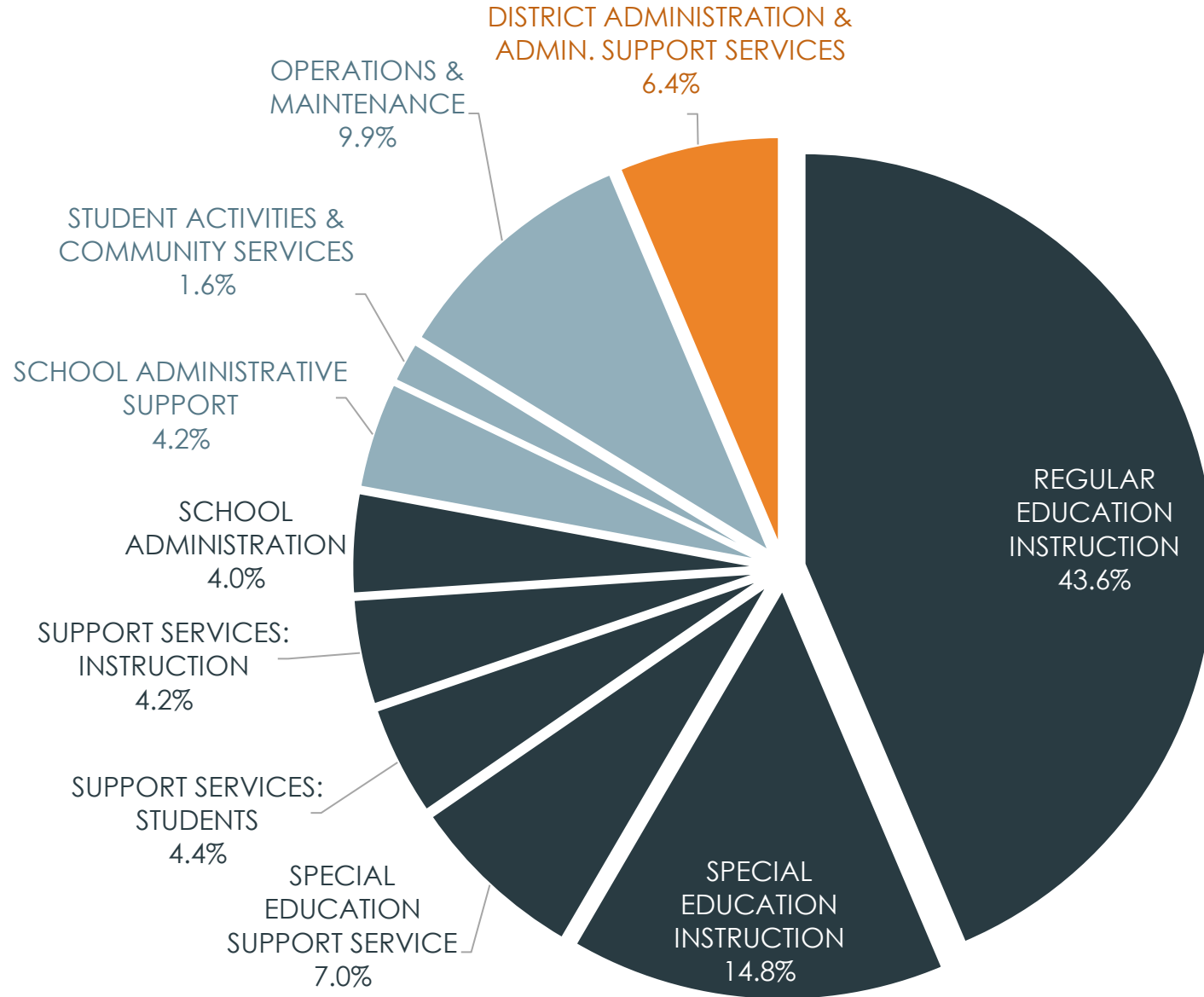
2025 RESOURCES FOLLOW STUDENTS: BY TYPE



0% 20% 40% 60% 80% 100%

TOTAL FY 2025 EXPENDITURES
\$278,209,994

*Excludes \$7,519,652 in Charter and Student Allotment Carryover from FY 2024.



FY 2025 RESOURCES FOLLOW STUDENTS: BY FUNCTION

INSTRUCTION
77.9%

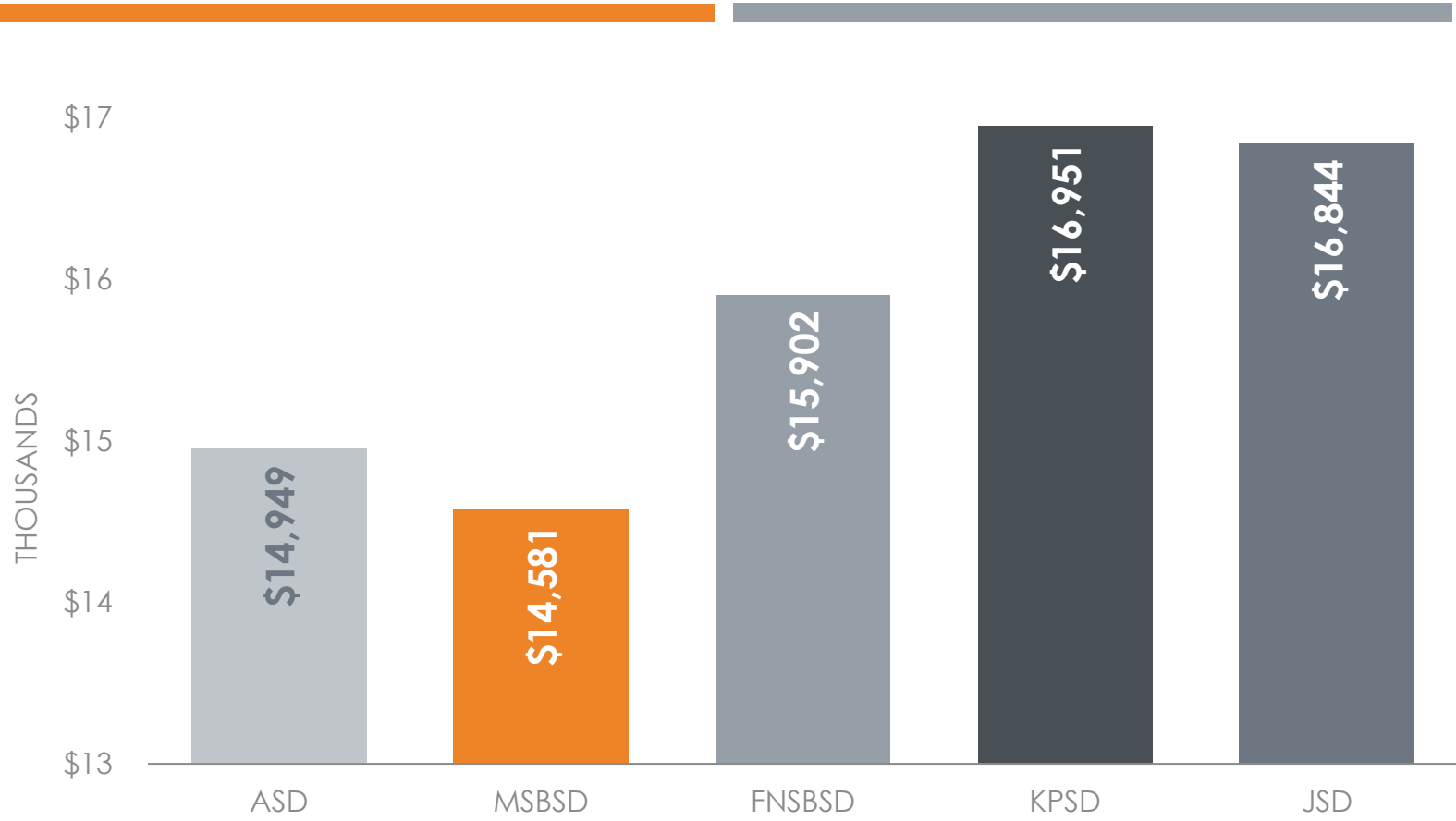
INSTRUCTIONAL SUPPORT
15.7%

Total Instruction & Instructional Support
93.6%

DISTRICT ADMINISTRATION & SUPPORT
6.4%

“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 BUDGET OVERVIEW

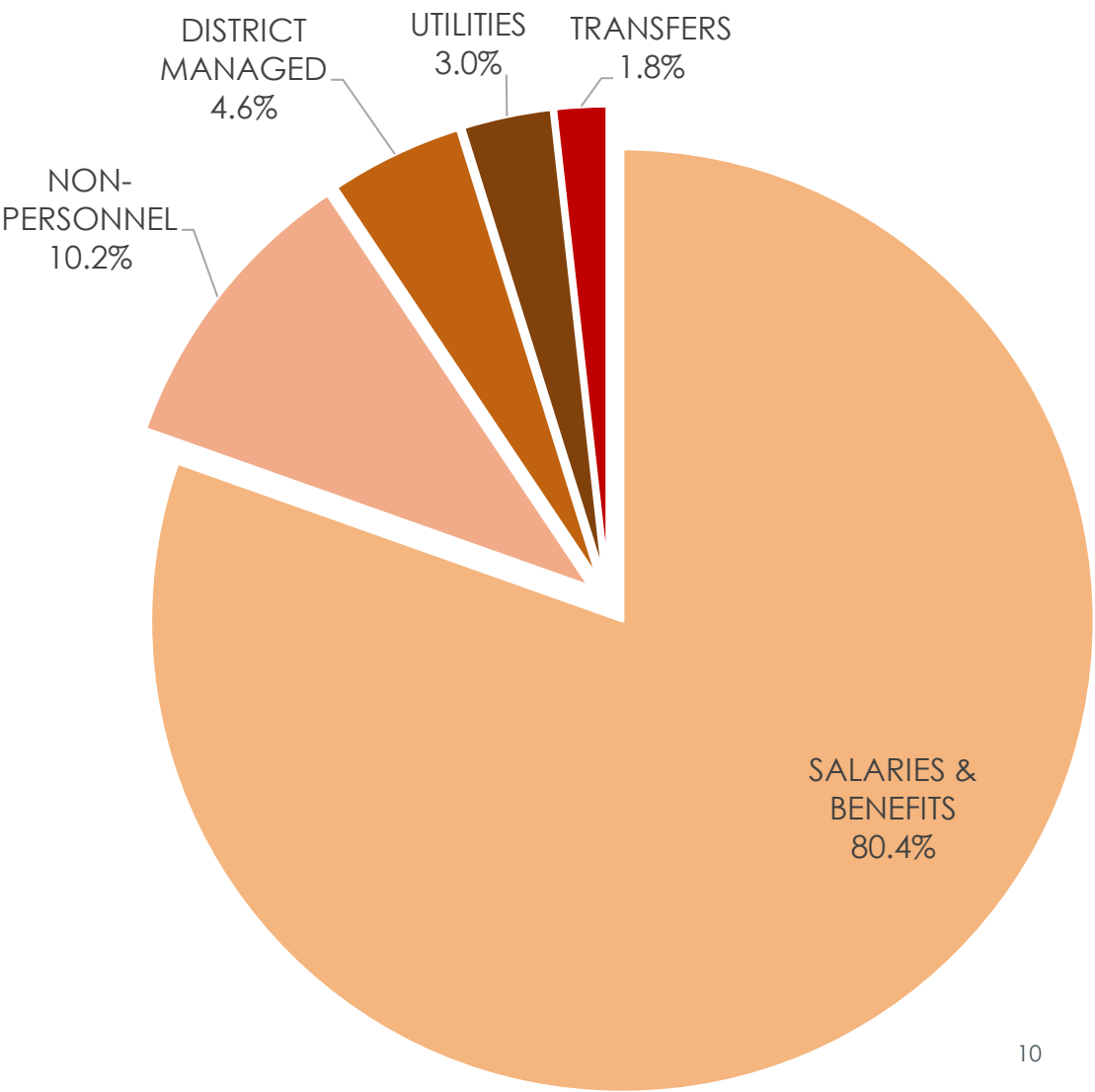
“ROLL-OVER” BUDGET



2026 PRELIMINARY EXPENDITURE PROJECTION

SALARIES & BENEFITS	231,524,838
NON-PERSONNEL	29,330,941
DISTRICT MANAGED	13,150,822
UTILITIES	8,765,784
EXPENDITURES	\$282,869,609
TRANSFERS	5,097,224

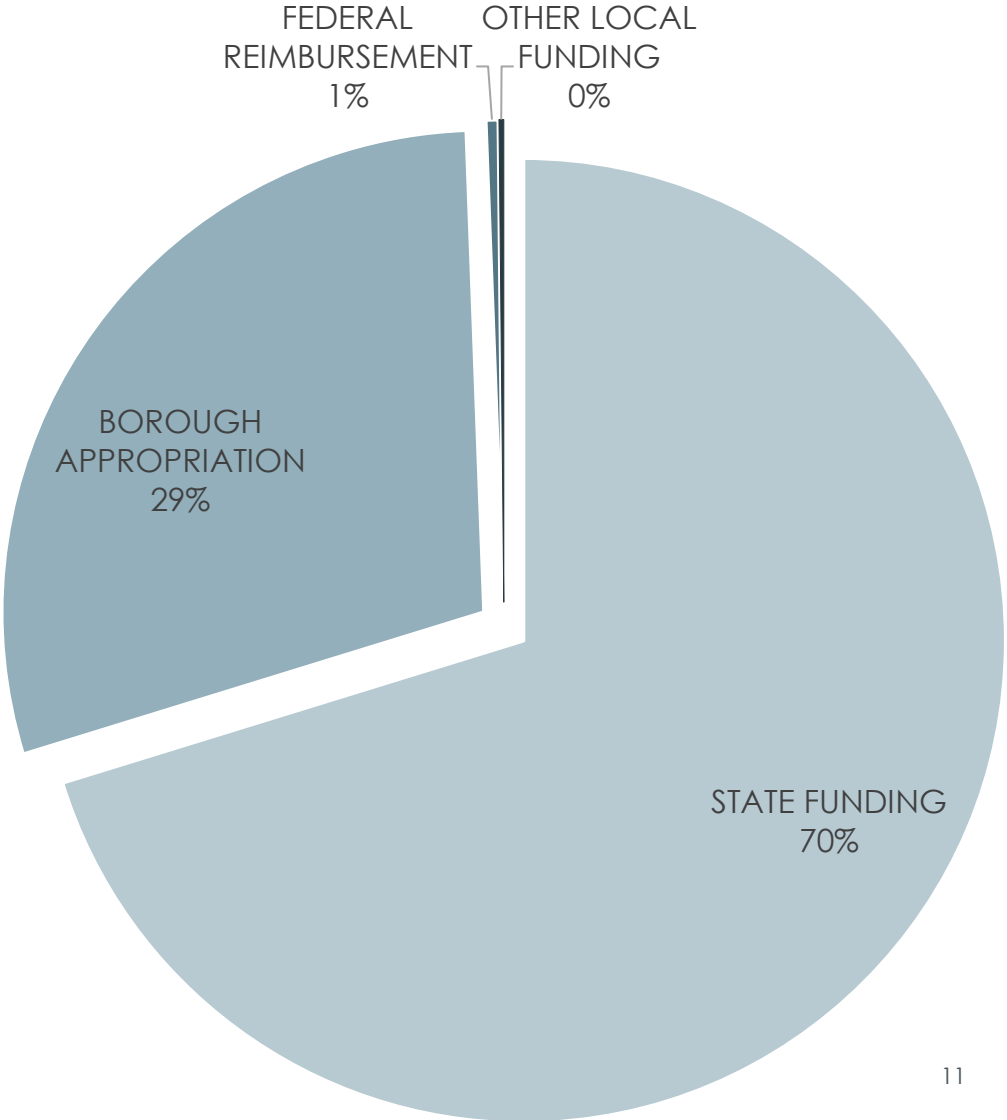
TOTAL FY 2026 EXPENDITURES
\$287,869,609



2026 PRELIMINARY REVENUE PROJECTION

BOROUGH APPROPRIATION	77,282,809
OTHER LOCAL FUNDING	420,885
STATE FUNDING	186,063,980
FEDERAL REIMBURSEMENTS	1,135,411
REVENUES	\$264,903,085
USE OF FUND BALANCE	-

TOTAL FY 2026 REVENUES
\$264,903,085



2026 PRELIMINARY COMPARISON SUMMARY

	2025 FALL REVISED	2026 PRELIMINARY	CHANGE	% CHANGE
BOROUGH APPROPRIATION	75,031,853	77,282,809	2,400,956	3.0%
<i>COMMITMENT TO RENEWAL & REPLACEMENT</i>	<i>(150,000)</i>	-	<i>(150,000)</i>	100.0%
OTHER LOCAL FUNDING	420,885	420,885	-	-%
STATE FUNDING	189,473,285	186,063,980	(3,490,305)	(1.8)%
FEDERAL REIMBURSEMENTS	1,625,487	1,135,411	(490,076)	(30.1)%
USE OF FUND BALANCE*	11,808,484	-	(11,808,484)	(100.0)%
TOTAL REVENUES	\$278,209,994	\$264,903,085	\$(13,306,909)	(4.8)%
SALARIES & BENEFITS	222,661,534	231,524,838	8,863,304	4.0%
NON-PERSONNEL*	28,126,212	29,330,941	1,204,729	4.3%
DISTRICT MANAGED	12,548,367	13,150,822	602,455	4.8%
UTILITIES	8,695,059	8,765,784	70,725	0.8%
TRANSFERS*	6,178,822	5,097,224	(1,081,598)	(17.5)%
TOTAL EXPENDITURES	\$278,209,994	\$287,869,609	\$9,659,615	3.5%

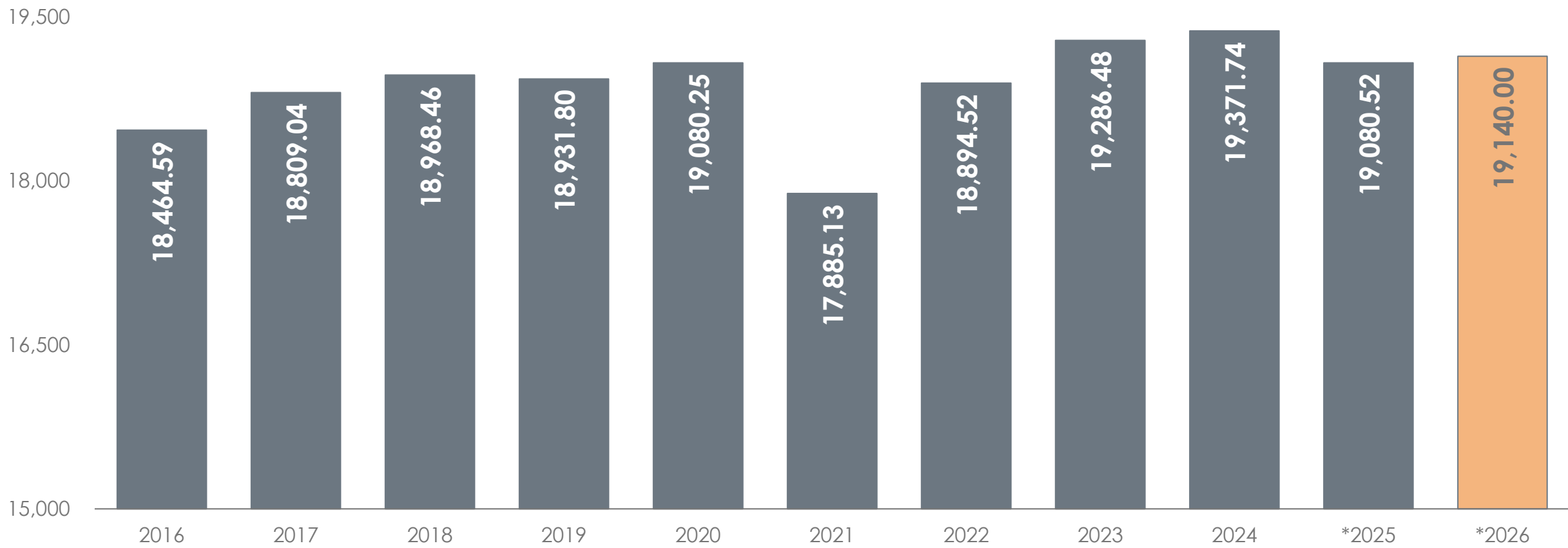
*Excludes \$7,519,652 in Charter and Student Allotment Carryover from FY 2024.



2026 BUDGET CHALLENGES

EXAMINING THE LANDSCAPE

REDUCTION IN ENROLLMENT

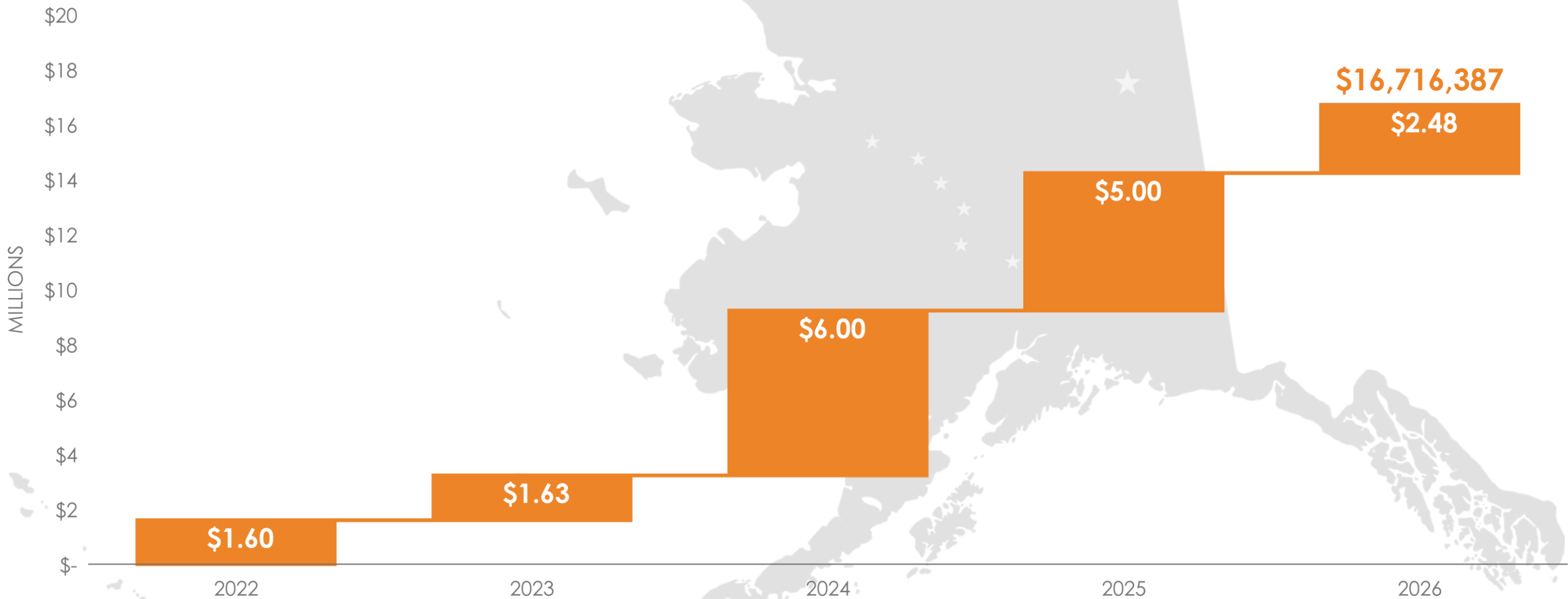


*Unaudited

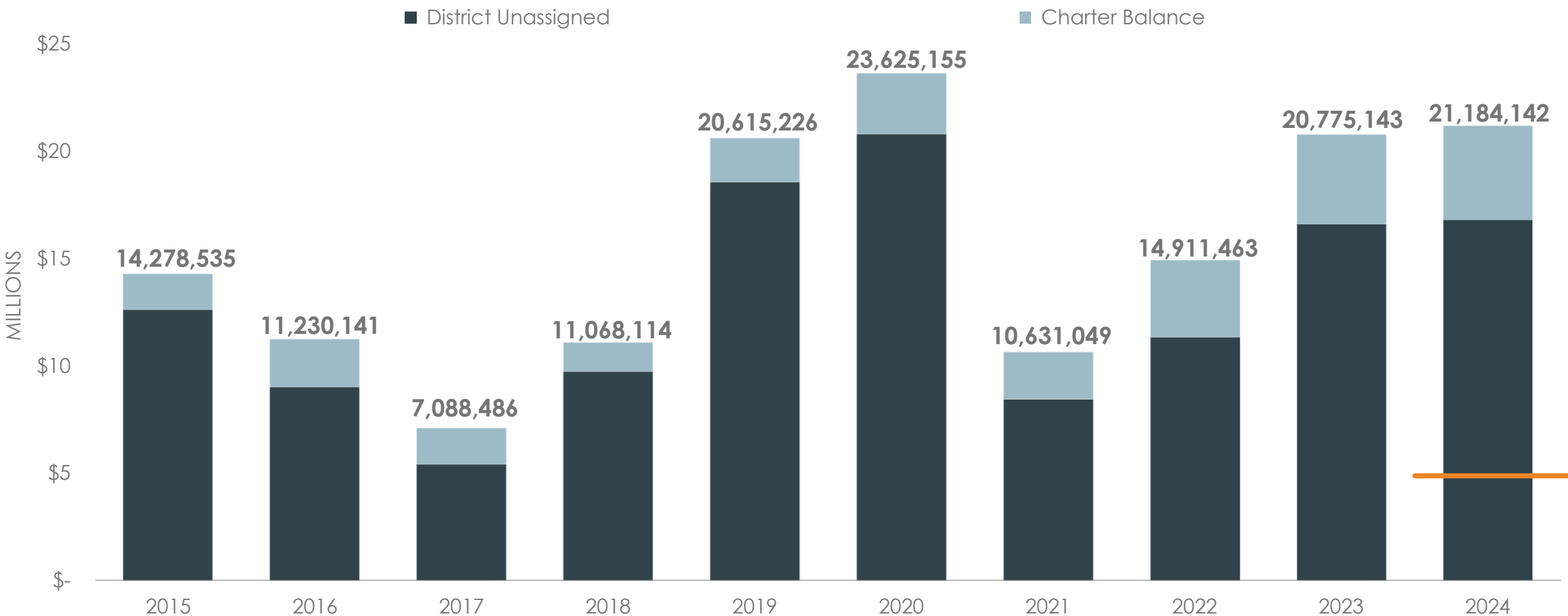
MSBSD 2026 PRELIMINARY BUDGET PRESENTED 12/4/2024

REQUIRED LOCAL CONTRIBUTION

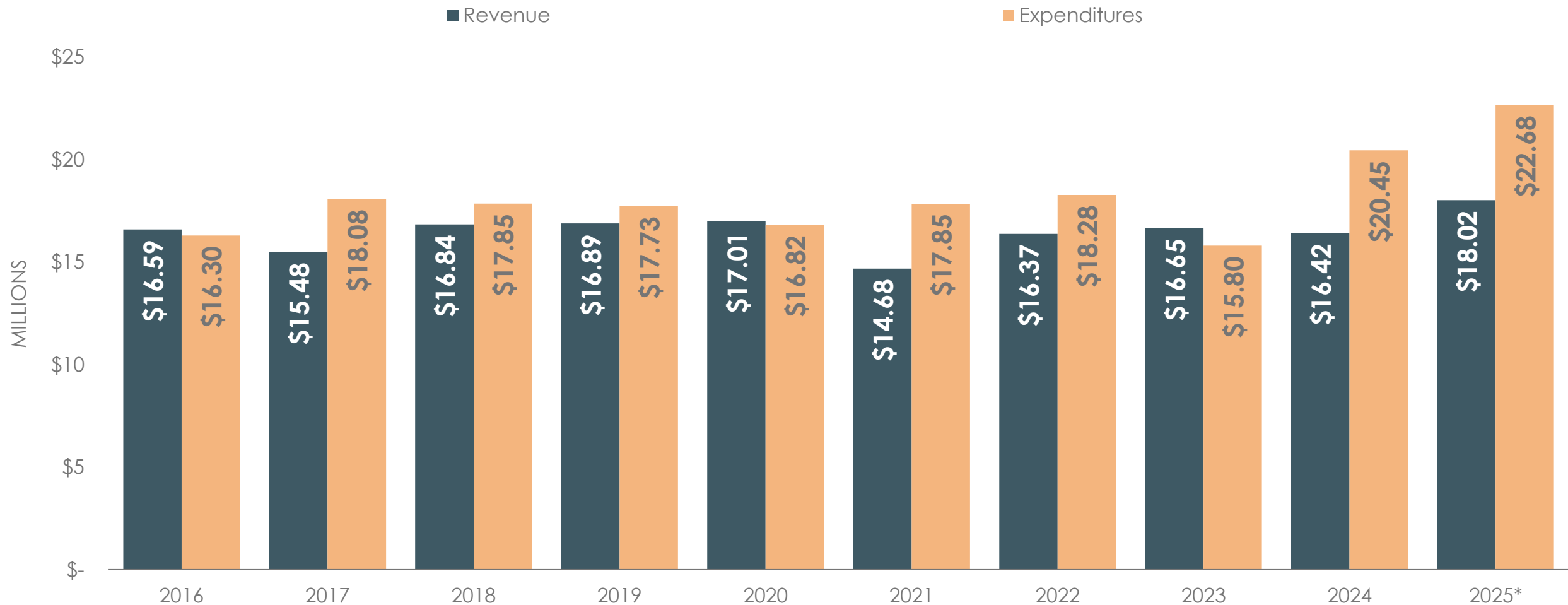
ACCUMULATIVE CHANGE – REDUCED FROM STATE ENTITLEMENT



AVAILABILITY OF FUND BALANCE



TRANSPORTATION REVENUE



*Unaudited

MSBSD 2026 PRELIMINARY BUDGET PRESENTED 12/4/2024

2026 BUDGET OPPORTUNITIES

WHAT WE CAN DO



OPPORTUNITIES

- Enrollment growth for correspondence:
Students continue to live in the Mat-Su Borough and pursue alternative schooling options, most notably other correspondence offerings. Strategies and plans to bring these students back to MSBSD could support increased revenue, especially as we open and operate a new facility.
- Alternative funding for infrastructure improvements:
MSBSD has continued to be overlooked on the submitted capital and major maintenance grant applications and process. We have strategies that may support improving our performance in the process and exploring other granting and external funding opportunities so more resources in the general fund support education.
- Careful investment of reserve funds:
Working with the Board to allocate fund balance for operational expenditures as part of the budget development process will allow for easing of shortfalls. This is more effective with stable funding at the state and local level, and when alternative approaches to capital and major maintenance opportunities are secured.

A young child with light brown hair and black-rimmed glasses is focused on writing in a notebook. The child is wearing a brown hoodie and holding a pencil. The background is a blurred classroom setting with other students and a bulletin board.

MSBSD FY 2026 PRELIMINARY BUDGET OVERVIEW

GENERAL FUND