



GENERAL FUND

MSBSD FY 2026 SUPERINTENDENT'S PROPOSED BUDGET

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.

BOARD APPROVAL TIMELINE

Immediate needs:

- Board approve assumptions regarding revenue.
- Board provide direction on spending version

MARCH 5, 2025: FIRST READING

- Administration presents ratios, metrics, and aggregate summaries of all expenditure areas.
- Board asks questions, provides feedback, and requests any adjustments or additional information prior to approval.

MARCH 19, 2025: SECOND READING

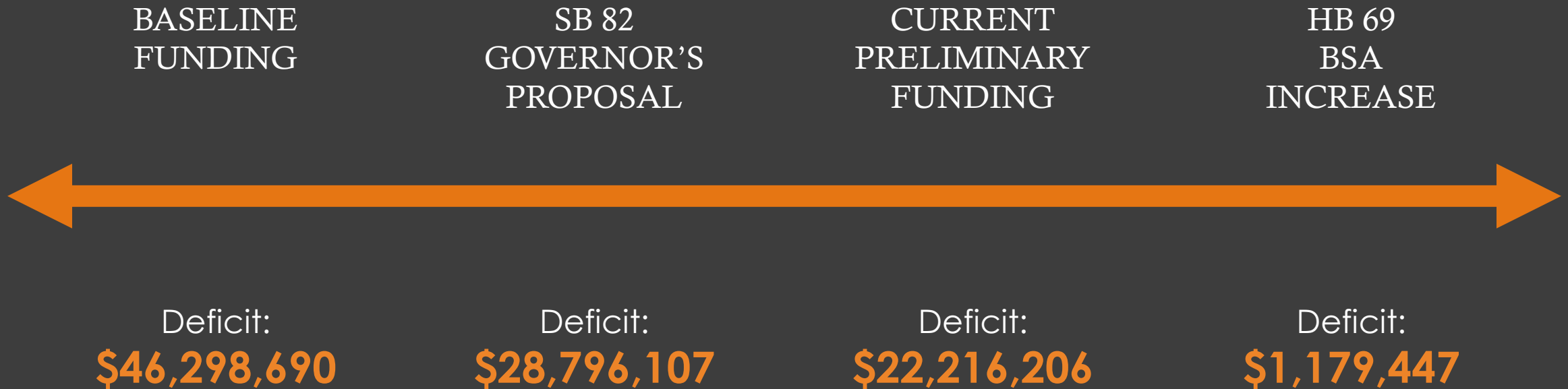
- Administration incorporates information from March 5, 2026, and provides additional budget detail.
- Board approves the proposed budget for submission to the Borough.



REVENUE SCENARIOS

EXAMINING THE LANDSCAPE

STATE FUNDING UNCERTAINTY



Deficit amounts are based on the Preliminary Budget as presented 01/15/2025.

NARROWING THE FY 2026 PLAN

PRELIMINARY BUDGET

- Enrollment: 19,140
- 4% Increase to the Borough Appropriation
 - No appropriation to the Renewal & Replacement fund.
- BSA at \$5,960.
- State One-Time at \$680.
- No use of fund balance.
- All other funding sources are maintained with no increase or decrease.

VERSION 1

- Enrollment: 19,164
 - Includes a 24 ADM Enrollment increase to Valley Pathways
- 4% Increase to the Borough Appropriation:
 - \$150,000 appropriation to the Renewal & Replacement fund.
- BSA at \$5,960.
- State One-Time at \$680.
- Includes \$3,349,350 in use of fund balance.
- All other funding sources are maintained with no increase or decrease.

VERSION 2

- Enrollment: 19,164
 - Includes a 24 ADM Enrollment increase to Valley Pathways
- 4% Increase to the Borough Appropriation
 - \$150,000 appropriation to the Renewal & Replacement fund.
- BSA increased by \$1,000 to \$6,960.
- No State One-Time funding.
- Includes \$3,349,350 in use of fund balance.
- All other funding sources are maintained with no increase or decrease.

NARROWING THE FY 2026 PLAN

	2025 REVISED*	PRELIMINARY	VERSION 1	VERSION 2
BOROUGH APPROPRIATION	75,031,853	78,033,127	78,033,127	78,033,127
COMMITMENT TO RENEWAL & REPLACEMENT	(150,000)	-	(150,000)	(150,000)
OTHER LOCAL FUNDING	420,885	420,885	420,885	420,885
STATE FOUNDATION FUNDING	165,160,318	161,981,496	162,902,538	198,472,080
STATE PFD & ONE-TIME FUNDING	24,227,475	24,082,484	24,253,092	65,083
FEDERAL REIMBURSEMENTS	1,625,487	1,135,411	1,135,411	1,135,411
CHARTER USE OF FUND BALANCE*	-	-	849,350	849,350
USE OF FUND BALANCE*	11,808,484	-	2,500,000	2,500,000
TOTAL REVENUE	\$278,124,502	\$265,653,403	\$269,944,403	\$281,326,656

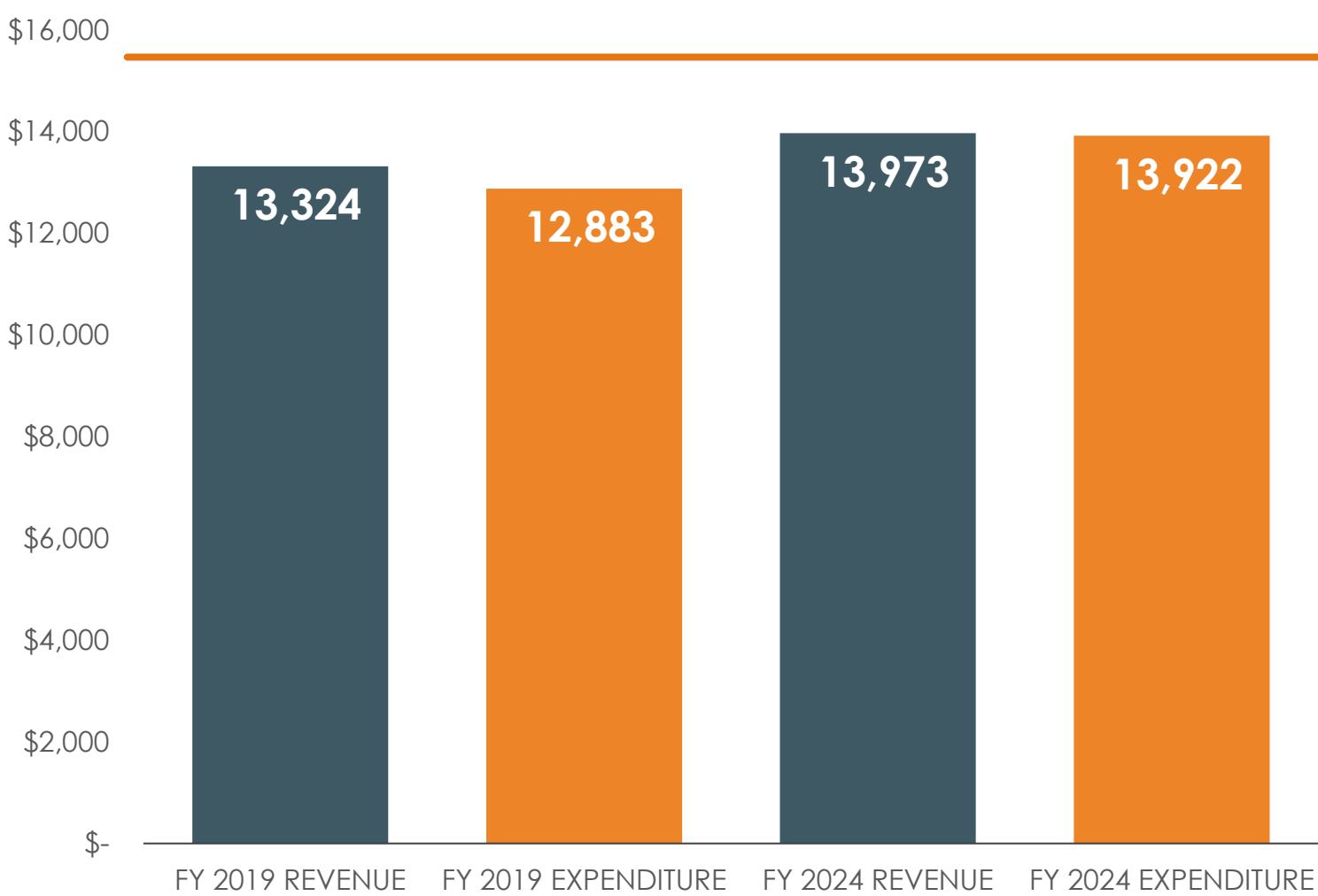
*Excludes \$6,361,739 in Charter and Student Allotment Carryover from FY 2024.

EXPENDITURE SCENARIOS

FINDING THE BALANCE



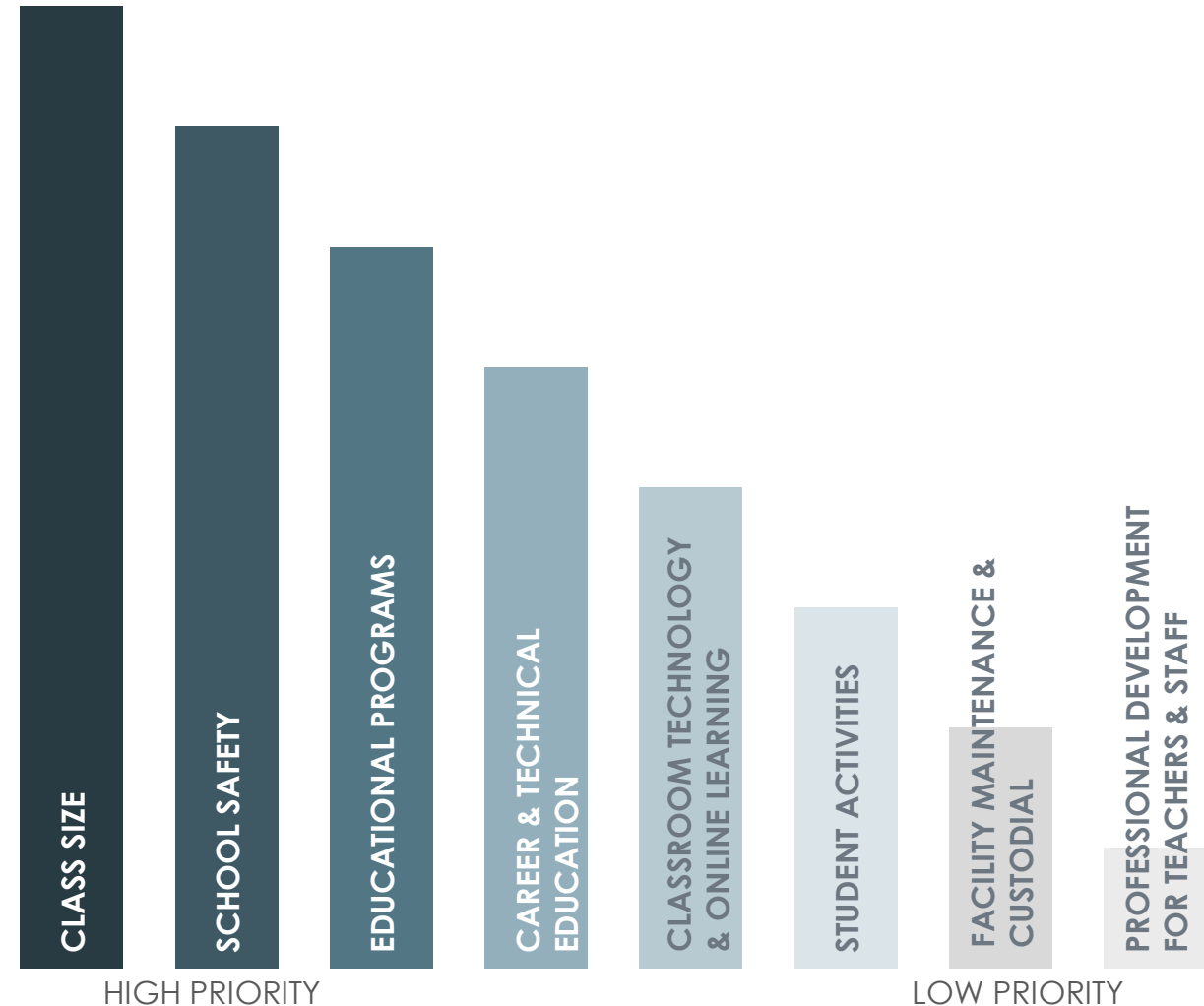
5-YEAR PER PUPIL COMPARISON



FY 2019's spending, when adjusted for inflation, had a purchasing power worth \$1,879.92, or 13.5% more than what the District spent in FY 2024.

SPENDING PRIORITIES

- Prioritize non-personnel reductions.
- Maintain current Pupil Teacher Ratio (PTR)
- Staff reductions to be spread across employee groups to include certificated, classified & administration.



EXPENDITURE SCENARIOS

PRELIMINARY BUDGET

- Maintain all current staffing levels.
- All staffing maintained with adjustments for regular movement & the negotiated agreements, with the following health insurance adjustments:
 - HDHP plan increased by 3% split 90/10.
 - Mimic plan increased by 8%, split 50/50.
- Utilities increased by 1.15%
- Property & Liability Insurance increased by 15%.
- School budgets adjusted for projected enrollment.
- Department budgets maintained.
- Transportation Subsidy of \$5,097,224.

VERSION 1

- Salaries & Benefits reduced by \$11.20M.
- All other staffing maintained with adjustments for regular movement & the negotiated agreements, with the following health insurance adjustments:
 - HDHP plan increased by 3% split 90/10.
 - Mimic plan increased by 8%, split 50/50.
- Property & Liability Insurance increased by 12%.
- Non-Personnel & District Managed Contract budgets reduced by 15%.
- Transportation Subsidy of \$4,467,152.

VERSION 2

- Salaries & Benefits reduced by \$4.58M.
- All other staffing maintained with adjustments for regular movement & the negotiated agreements, with the following health insurance adjustments:
 - HDHP plan increased by 3% split 90/10.
 - Mimic plan increased by 8%, split 50/50.
- Property & Liability Insurance increased by 12%.
- Non-Personnel & District Managed Contract budgets reduced by 10%.
- Transportation Subsidy of \$6,106,288.

EXPENDITURE SCENARIOS

	2025 REVISED*	PRELIMINARY	VERSION 1	VERSION 2
CHARTERS*	24,178,440	25,492,257	25,492,257	26,549,088
PERSONNEL	206,282,242	212,475,607	201,272,549	207,894,562
NON-PERSONNEL: DISCRETIONARY*	21,387,131	23,347,369	20,251,591	20,713,181
DISTRICT MANAGED CONTRACTS	12,535,930	13,148,210	9,679,602	11,282,285
UTILITIES	7,755,538	8,308,942	8,308,942	8,308,942
TRANSFERS	5,985,221	5,097,224	5,059,462	6,698,598
TOTAL EXPENDITURES	\$278,124,502	\$287,869,609	\$269,944,403	\$281,326,656

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

HISTORIC PUPIL TO TEACHER RATIOS & METRICS

RATIOS & METRICS	2021	2022	2023	2024	2025	VERSION 1	VERSION 2
K-2 Pupil to Teacher Ratio	23 to 1	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	26 to 1
K-5 Base Allocation	\$74.25	\$90.00	\$90.00	\$105.00	\$105.00	\$89.25	\$94.50
6-8 Pupil to Teacher Ratio	29 to 1	29 to 1	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	\$89.25	\$94.50
6-8 Class Fee Allocation	\$29.00	\$29.00	\$27.00	\$27.00	\$27.00	\$22.95	\$24.3
9-12 Pupil to Teacher Ratio	32 to 1	32 to 1	33 to 1	33 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	\$89.25	\$94.50
9-12 Class Fee Allocation	\$27.00	\$27.00	\$27.00	\$27.00	\$27.00	\$22.95	\$24.3
Department budgets are flat amounts that are maintained from the prior year						(15%)	(10%)

STAFFING COMPARISON

FULL TIME EQUIVALENT (FTE)

	2025 REVISED	VERSION 1	VERSION 2
CERTIFICATED	1,182.82	1,115.01	1,140.87
CLASSIFIED	781.01	729.83	750.32
ADMINISTRATION	133.30	128.80	131.30
	2,097.14	1,973.64	2,022.50

SUMMARY OF ADJUSTMENTS

VERSION 1

REVENUE ADJUSTMENTS

AMOUNT

RENEWAL & REPLACEMENT APPROPRIATION	(0.15)	M
INCREASE OF 24 TO ADM ENROLLMENT	1.09	M
USE OF FUND BALANCE	3.35	M

EXPENDITURE ADJUSTMENTS

REDUCTION TO DISTRICT WIDE SALARIES & BENEFITS	(11.20)	M
26% REDUCTION TO DISTRICT MANAGED CONTRACTS	(3.47)	M
17% REDUCTION TO DEPARTMENT NON-PERSONNEL	(2.24)	M
15% REDUCTION TO SCHOOL NON-PERSONNEL	(0.85)	M
NET TRANSPORTATION SUBSIDY ADJUSTMENTS	(0.16)	M

TOTAL ADJUSTMENTS \$(13.63) M

REVENUE ADJUSTMENTS

AMOUNT

RENEWAL & REPLACEMENT APPROPRIATION	(0.15)	M
HB69 \$1,000 INCREASE TO THE BASE & ENROLLMENT	36.49	M
USE OF FUND BALANCE	3.35	M
NO STATE ONE-TIME FUNDING	(24.02)	M

EXPENDITURE ADJUSTMENTS

REDUCTION TO DISTRICT WIDE SALARIES & BENEFITS	(4.58)	M
14% REDUCTION TO DISTRICT MANAGED CONTRACTS	(1.32)	M
15% REDUCTION TO DEPARTMENT NON-PERSONNEL	(2.62)	M
10% REDUCTION TO SCHOOL NON-PERSONNEL	(0.57)	M
CHARTER PORTION OF THE BSA INCREASE	1.06	M
FLAT FUNDING FOR TRANSPORTATION	1.48	M

TOTAL ADJUSTMENTS \$9.13 M

SUMMARY OF ADJUSTMENTS

VERSION 2

2026 COMPARISON SUMMARY

	2025 REVISED*	2026 PRELIMINARY	2026 VERSION 1	2026 VERSION 2
BOROUGH APPROPRIATION	75,031,853	78,033,127	78,033,127	78,033,127
COMMITMENT TO RENEWAL & REPLACEMENT	(150,000)	-	(150,000)	(150,000)
OTHER LOCAL FUNDING	420,885	420,885	420,885	420,885
STATE FUNDING	189,387,793	186,063,980	187,155,630	198,537,833
FEDERAL REIMBURSEMENTS	1,625,487	1,135,411	1,135,411	1,135,411
USE OF FUND BALANCE*	11,808,484	-	3,349,350	3,349,350
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MSBSD FY 2026 SUPERINTENDENT'S PROPOSED BUDGET

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