



GENERAL FUND

MSBSD FY 2026 BUDGET FOR ADOPTION

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 Budget

Joint Borough Assembly & School Board Meeting

Superintendent 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

REVENUE ASSUMPTIONS

LOCAL:

- BOROUGH APPROPRIATION AT 4%
- ALL OTHER LOCAL REVENUE BASED ON A 3-YEAR AVERAGE

STATE (MODIFIED HB57):

- 120 ADM ADJUSTED FOR MCS HYBRID ACADEMY
- FOUNDATION FORMULA MAINTAINED, NO CHANGE TO THE CTE FACTOR
- BSA INCREASED BY \$700 TO \$6,660
- PFD LOTTERY AT \$1.85 PER AADM
- NO ONE-TIME FUNDING
- NO READING PERFORMANCE INCENTIVE

FEDERAL

- E-RATE BASED ON CONTRACTED AMOUNT
- MEDICAID REIMBURSEMENT BASED ON 3-YEAR AVERAGE

REVENUE SUMMARY

	2025 REVISED*	2026 PROPOSED	2026 ADOPTION
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>	<i>(150,000)</i>
OTHER LOCAL FUNDING	514,378	420,885	468,171
STATE FUNDING	188,263,456	198,537,884	188,365,101
FEDERAL REIMBURSEMENTS	2,386,803	1,775,291	1,974,151
USE OF FUND BALANCE*	14,602,330	2,984,566	3,381,777
TOTAL REVENUES	\$280,648,820	\$281,601,753	\$272,072,327

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

EXPENDITURE ASSUMPTIONS

NON-PERSONNEL

CHARTERS

- CHARTERS ADJUSTED FOR MODIFIED HB57 FUNDING

NON-PERSONNEL: DISCRETIONARY

- SCHOOL METRICS FUNDED AT 85% OF FY 2025 METRICS
- DEPARTMENT BUDGETS FUNDED AT 82% OF FY 2025

DISTRICT MANAGED CONTRACTS

- CONTRACTS FUNDED AT 87% OF FY 2025
- PROPERTY AND LIABILITY INSURANCE INCREASED BY 9%
- INDIRECT RATE SET AT 5.65%
- INCLUDES E-RATE CATEGORY 2 EXPENDITURES

UTILITIES

- BASED ON 3-YEARS OF AVERAGE USAGE ADJUSTED FOR UPDATED RATE INFORMATION

TRANSFERS

- INCLUDES \$592,310 TO THE BOROUGH FOR MCS AND \$4,446,640 FOR TRANSPORTATION

EXPENDITURE ASSUMPTIONS

PERSONNEL

SALARIES AND BENEFITS

- BASED ON ALL CURRENT NEGOTIATED AGREEMENTS WITH REGULAR MOVEMENT
- STAFFING IS ALIGNED TO DISTRICT RATIOS.
- HEALTH INSURANCE INCREASED BY 9.48% FOR HIGH-DEDUCTIBLE HEALTH PLAN (HDHP) AND 23.41% FOR THE MIMIC PLAN
 - HDHP PREMIUM SPLIT 90/10 BETWEEN DISTRICT AND EMPLOYEES
 - MIMIC PLAN PREMIUM INCREASE SPLIT 50/50 BETWEEN DISTRICT AND EMPLOYEES
- ESC AK UNEMPLOYMENT RATE ADJUSTED TO 0.03%
- WORKERS' COMPENSATION RATE ADJUSTED TO 0.90%
- ALL OTHER RATES MAINTAINED
- INCLUDES A RESERVE EQUAL TO 0.50% OF TOTAL COMPENSATION AND BENEFITS, ADJUSTED FOR VACANCIES, ATTRITION, LEAVE WITHOUT PAY, AND COLUMN MOVEMENTS.

STAFFING COMPARISON

FULL TIME EQUIVALENT (FTE)

CERTIFICATED STAFF	2025 REVISED	2026 ADOPTION	NON-CERTIFICATED STAFF	2025 REVISED	2026 ADOPTION
DIRECTOR	9.35	7.35	SCHOOL BOARD	7.00	7.00
SCHOOL ADMINISTRATOR	67.45	65.95	DIRECTOR	7.00	7.00
CLASSROOM TEACHER	756.41	696.69	SUPERVISOR	38.50	36.50
SPED TEACHER	187.45	182.70	INSTRUCTIONAL SUPPORT	421.86	384.16
SPECIALIST – SCHOOL	96.28	92.23	ADMINISTRATIVE SUPPORT	162.22	148.11
COUNSELOR	33.95	33.85	CUSTODIAL	109.31	105.31
NURSE	32.35	30.10	SPECIALIST – DEPARTMENT	85.19	82.69
SPECIALIST – DEPARTMENT	96.95	71.92	NON-CERTIFICATED FTE	831.08	770.77
CERTIFICATED FTE	1,280.19	1,180.78			

TOTAL FY 2026 STAFFING FOR ADOPTION

1,951.56 FTE

EXPENDITURE SUMMARY

	2025 REVISED*	2026 PROPOSED	2026 ADOPTION
CHARTERS*	25,326,432	26,413,390	25,810,470
PERSONNEL	207,725,489	208,915,033	201,198,297
NON-PERSONNEL: DISCRETIONARY	16,534,691	13,290,174	13,043,409
NON-PERSONNEL: STUDENT ALLOTMENTS*	5,297,893	7,724,600	7,724,600
DISTRICT MANAGED CONTRACTS	12,709,969	10,370,687	11,142,283
UTILITIES	8,133,547	8,189,271	8,114,318
TRANSFERS	4,920,799	6,698,598	5,038,950
TOTAL EXPENDITURES	\$280,648,820	\$281,601,753	\$272,072,327

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

REVENUE ADJUSTMENTS

AMOUNT

STATE FUNDING MODIFIED HB57 & MCS HYBRID ACADEMY	(10.17)	M
OTHER LOCAL FUNDING BASED ON 3-YEAR AVERAGE	0.04	M
FINALIZE FEDERAL REIMBURSEMENT RATES	0.20	M
CHARTER USE OF FUND BALACE	0.40	M

EXPENDITURE ADJUSTMENTS

SALARIES & BENEFITS	(7.72)	M
TRANSPORTATION SUBSIDY (MODIFIED HB57)	(1.66)	M
CHARTER ADJUSTMENTS	(0.60)	M
NON-PERSONNEL: DISCRETIONARY REDUCTIONS	(0.25)	M
UPDATED INDIRECT RATE FROM THE STATE	(0.23)	M
UTILITIES UPDATED FOR CURRENT RATES	(0.07)	M
E-RATE CATEGORY 2 EXPENDITURES	1.00	M

TOTAL ADJUSTMENTS \$(9.53) M

SUMMARY OF ADJUSTMENTS

PENDING ADOPTION

2026 COMPARISON SUMMARY

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