



Anchorage School District FY 2026-27 Preliminary Budget Overview

February 3, 2026





Overview

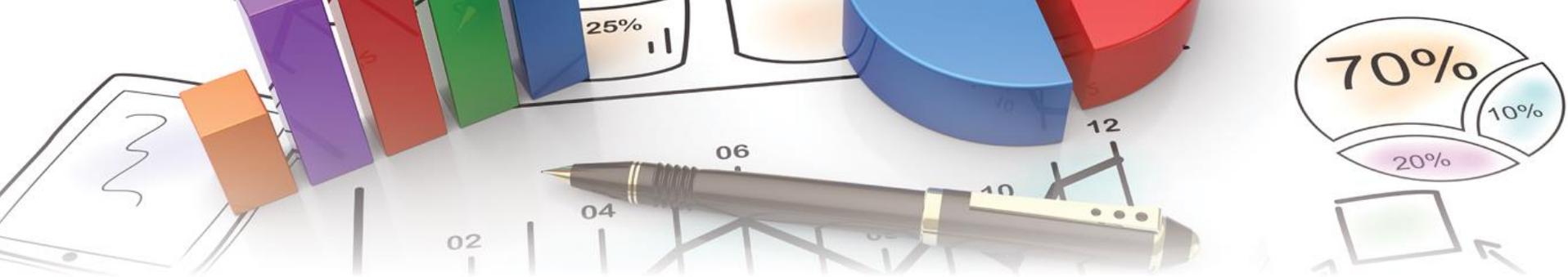
Anchorage School District (ASD) is facing a budget deficit due to flat funding, rising costs, and enrollment decline

Formula funding (i.e., Base Student Allocation (BSA) increase) replaced one-time funds

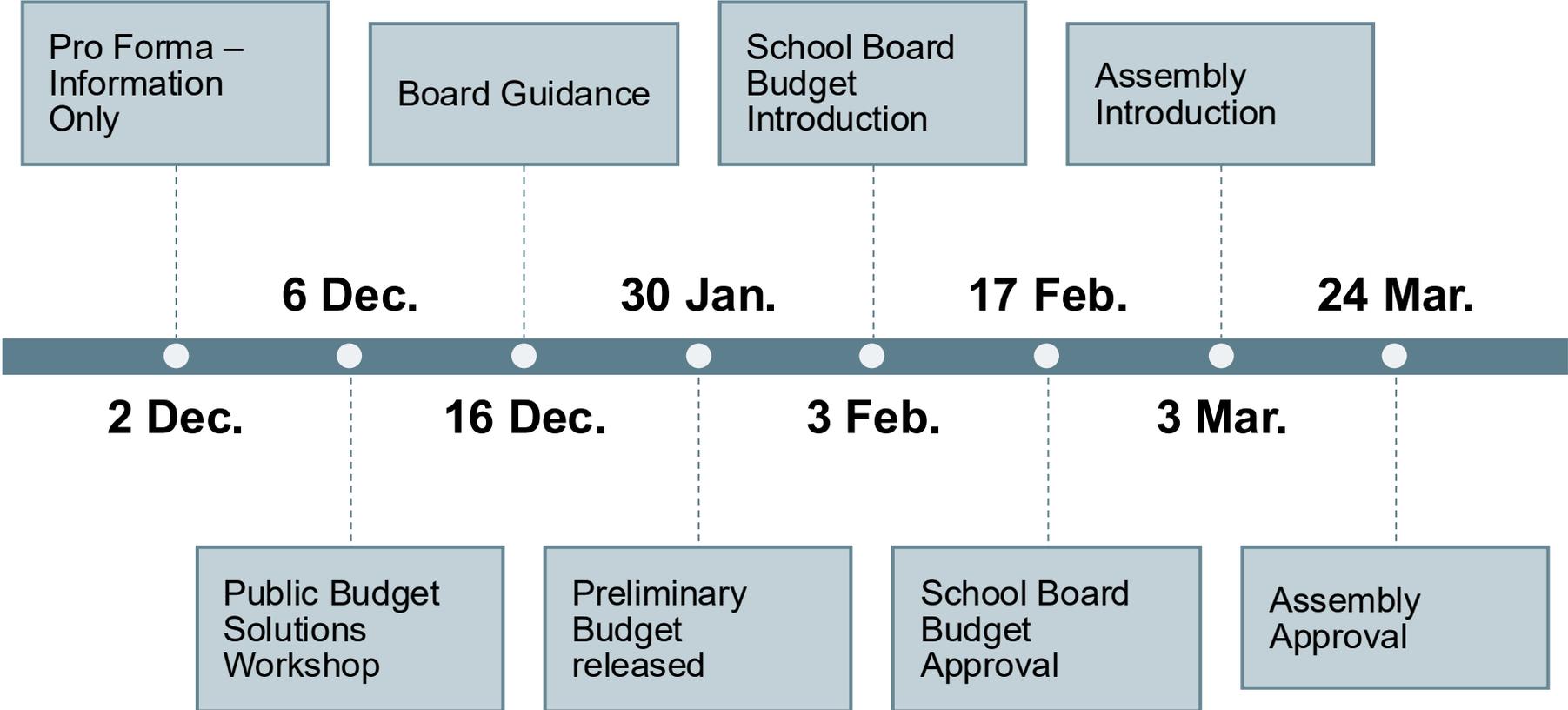
ASD exhausted most of the available fund balance

Expenditures increase each year to continue the exact same level of operations, programs and services as the year before



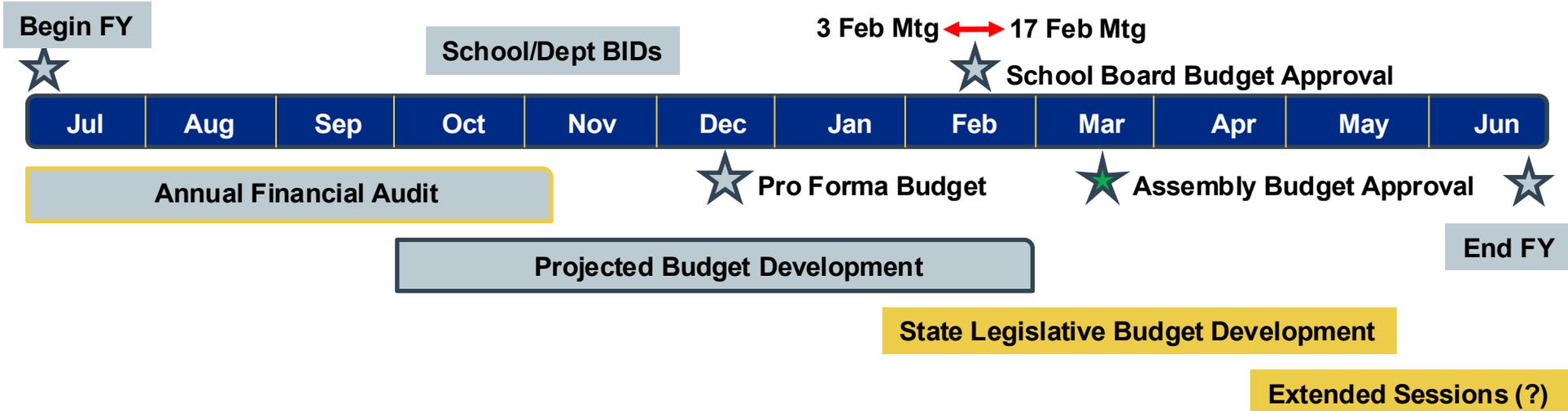


FY27 Budget Development Dates





Budget Development Timeline





How ASD Balanced the FY26 Budget



- 135.92 Full Time Employee (FTE)
- 30.69 FTE Admin
 - 17.71 FTE Special Services
 - 87.52 FTE School Based



- Closed:
- Nunaka Valley ES
 - Lake Hood ES



- Added \$50 million in Fund Balance
- Applied additional state funding to classrooms
- Cut \$16,714,750





Deferred Needs since FY25

Technology

- Chromebook Refresh: \$1.5 million
- IT Equipment & Software: \$1 million

Maintenance

- Maintenance: \$1.6 million

Curriculum Updates

- Fine Arts: \$0.5 million
- Social Studies: \$1.6 million
- Science: \$1.75 million
- English/Language Arts: \$2 million
- SEL: \$50K/Year





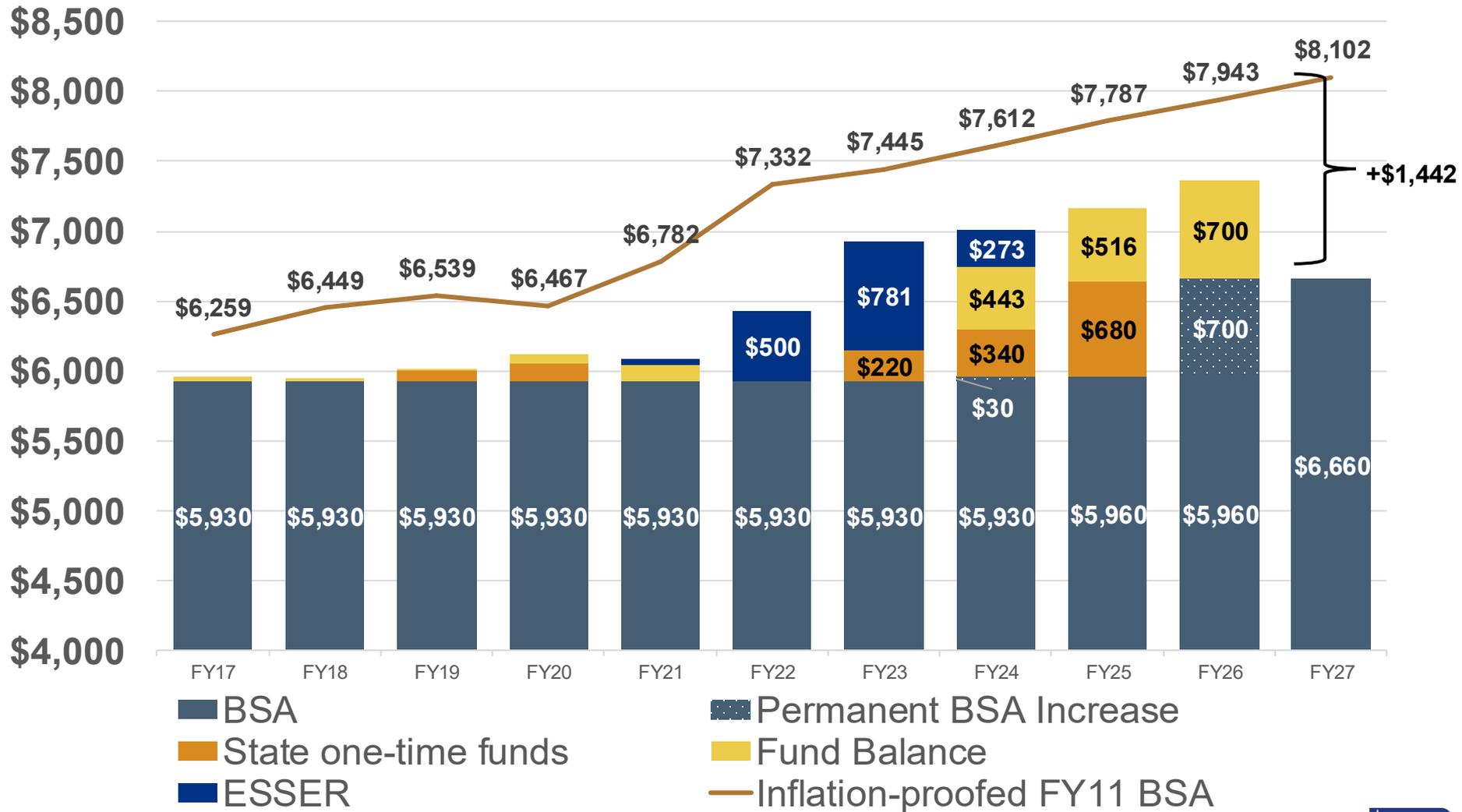
Deficit Estimate Timeline

\$90 million deficit

- **July/August** – projected \$77 million based on a 3% cost escalation rate. Enrollment or revenue forecasts still unknown.
- **December Pro Forma** – projected \$83 million deficit to include revenue changes, revised cost estimates, and included Transportation Fund.
- **January** – revised projection based on settled contracts.



Funding Since 2017 - BSA Equivalents



State Budget Growth Since FY17

SOA Department Summary Comparison FY17 to FY27

Based on the Proposed Budget for FY27, dated 12/11/25

Department	FY17	FY27	\$ Change	% Change
Administration	\$ 329,699.30	\$ 350,001.30	\$ 20,302.00	6.2%
Agriculture	-	10,061.90	10,061.90	100.0%
Commerce	231,360.30	242,832.10	11,471.80	5.0%
Corrections	315,917.40	500,336.00	184,418.60	58.4%
DEED Total	1,614,209.10	1,790,192.20	175,983.10	10.9%
DEED K-12 Support for Districts	1,281,045.30	1,365,535.70	84,490.40	6.6%
<i>Other DEED Operations</i>	<i>333,163.80</i>	<i>424,656.50</i>	<i>91,492.70</i>	<i>27.5%</i>
Environmental Conservation	83,819.20	122,168.00	38,348.80	45.8%
Family and Community Services	-	511,188.90	511,188.90	100.0%
Fish and Game	203,720.20	278,051.30	74,331.10	36.5%
Governor	25,880.40	36,914.50	11,034.10	42.6%
Health	2,729,831.90	3,823,005.60	1,093,173.70	40.0%
Labor and Workforce	163,802.40	193,982.70	30,180.30	18.4%
Law	84,458.50	137,222.30	52,763.80	62.5%
Military and Veterans Affairs	57,288.90	69,763.80	12,474.90	21.8%
Natural Resources	155,984.60	200,846.10	44,861.50	28.8%
Public Safety	189,033.40	354,559.90	165,526.50	87.6%
Revenue	397,505.20	485,634.60	88,129.40	22.2%
Transportation	585,287.80	848,044.30	262,756.50	44.9%
University of Alaska	899,796.50	1,159,655.30	259,858.80	28.9%
Judiciary	110,439.20	163,123.60	52,684.40	47.7%
Legislature	65,549.20	93,860.50	28,311.30	43.2%
Total Statewide Items	\$ 8,243,583.50	\$ 11,371,444.90	\$ 3,127,861.40	37.9%

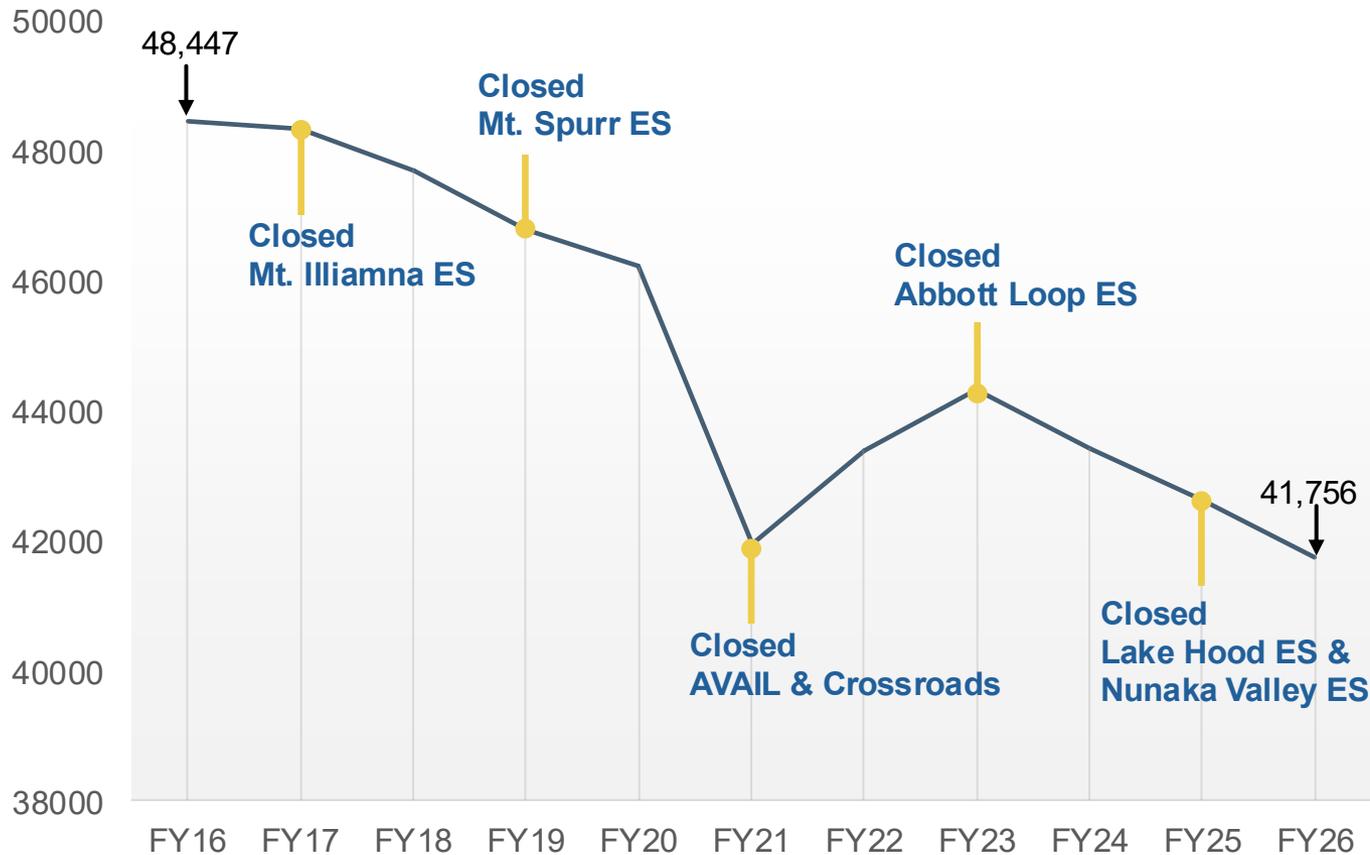
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https://omb.alaska.gov/ombfiles/17_budget/Department_Summary_All_Funds_6-29-16.pdf





Enrollment Decline since FY16



- 6,691 fewer students
- 124 more Pre-K students
- 182% growth in Intensive Needs students
- 2% growth in SpED students



FY27 Upper Limit Spending Summary

Municipal Upper Limit Summary

Governmental Funds Summary (in millions \$)

	Actual [1]	Actual [1]	Actuals [1]	Adopted	Preliminary	FY26 Adopted vs.	
	FY 2022-23	FY 2023-24	FY 2024-25	Budget	Budget	FY27 Preliminary	
				FY 2025-26	FY 2026-27	\$	%
General Fund	\$ 517.874	\$ 622.972	\$ 661.895	\$ 644.431	\$ 601.621	\$ (42.810)	-6.6%
Project Carryover [2]	-	-	-	30.000	30.000	-	0.0%
Transportation Fund	25.389	30.509	31.693	34.171	33.634	(0.537)	-1.6%
Grants Fund	135.958	89.298	68.518	91.677	90.180	(1.497)	-1.6%
Debt Service Fund	70.752	62.135	54.248	47.314	49.145	1.831	3.9%
Capital Projects Fund [3]	11.854	21.320	36.611	31.386	25.538	(5.848)	-18.6%
Student Nutrition Fund	22.200	23.789	24.457	29.181	29.273	0.092	0.3%
Student Activities Fund	5.718	5.817	6.359	7.900	7.900	-	0.0%
ASD Managed Total	789.745	855.840	883.781	916.062	867.291	(48.769)	-5.3%
SOA PERS/TRS On-behalf	33.951	36.302	46.920	50.000	50.000	-	0.0%
Total All Funds	\$ 823.696	\$ 892.142	\$ 930.701	\$ 966.062	\$ 917.291	\$ (48.771)	-5.0%

[1] GAAP basis expenditures with on-behalf pension payments removed from individual funds

[2] Accounting practice for transparency and efficiency only - not additional funding

[3] Capital Projects includes capital Legislative grants and General Fund contributions only; voter approved bond projects that are repaid through debt service have been excluded



General Fund Revenue

General Fund Revenue

	Actual	Actual	Actual	Adopted	Preliminary	FY26 Adopted vs.	
	FY 2022-23	FY 2023-24	FY 2024-25	Budget	Budget	FY27 Preliminary	
				FY 2025-26	FY 2026-27	\$	%
Local Revenue							
Property taxes	\$ 212,394,716	\$ 221,038,822	\$ 220,771,992	\$ 225,508,510	\$ 235,199,741	\$ 9,691,231	4.30%
Fund balance	-	-	46,919,964	49,802,497	8,093,399	(41,709,098)	-83.75%
E-rate	737,861	620,979	1,109,682	-	1,000,000	1,000,000	0.00%
Interest earnings	5,926,145	12,875,915	14,503,767	8,000,000	8,000,000	-	0.00%
Facility rentals	652,874	739,349	806,667	850,000	850,000	-	0.00%
User fees	1,406,039	1,158,437	1,723,025	1,460,000	1,060,000	(400,000)	-27.40%
Other local revenue	430,877	592,363	833,416	335,000	335,000	-	0.00%
Transfers In from Other Funds	-	-	-	-	4,200,000	4,200,000	100.00%
Total local revenue	221,548,512	237,025,865	286,668,513	285,956,007	258,738,140	(27,217,867)	-9.52%
State Revenue							
Foundation funding	319,018,259	303,854,489	297,981,517	339,702,578	325,335,091	(14,367,487)	-4.23%
Operating grants outside BSA	16,228,911	24,583,913	48,399,354	-	-	-	0.00%
Quality School Grant	1,179,938	1,156,701	1,138,808	1,138,565	1,131,021	(7,544)	-0.66%
State education raffle	124,511	140,070	130,274	150,000	150,000	-	0.00%
State tuition reimbursement	408,484	408,484	408,484	408,484	408,484	-	0.00%
State disaster assistance	(2,442,303)	610,899	650,214	-	-	-	0.00%
Total State revenue	334,517,800	330,754,556	348,708,651	341,399,627	327,024,596	(14,375,031)	-4.21%
Federal Revenue							
Federal Impact Aid	14,395,035	18,249,529	14,258,130	15,500,412	14,658,150	(842,262)	-5.43%
JROTC instructor reimbursement	799,821	753,307	1,039,532	825,000	900,000	75,000	9.09%
Medicaid reimbursement	434,296	209,358	87,964	750,000	300,000	(450,000)	-60.00%
Emergency Connectivity Fund	2,939,295	-	-	-	-	-	0.00%
Federal disaster assistance	8,285,050	5,498,094	5,851,923	-	-	-	0.00%
Total Federal revenue	26,853,497	24,710,288	21,237,549	17,075,412	15,858,150	(1,217,262)	-7.13%
Total Revenue	\$ 582,919,809	\$ 592,490,709	\$ 656,614,713	\$ 644,431,046	\$ 601,620,886	\$ (42,810,160)	-6.64%



Revenue Changes

Fund Balance

- \$8.1 million available by year end
- ✓ Hiring/spending freezes
- ✓ Pull back funds for planned projects

FEMA* Funds

- \$4.2 million available

*Federal Emergency Management Administration

ADM* Counts

- Dually enrolled students

*Average Daily Membership



State Foundation Formula FY27

Step 1

School Size Adjustment



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

38,806 → 44,003

Step 2

District Cost Factor



The district's school size adjusted ADM is multiplied by the district cost factor

44,003 = 44,003

Step 3

Special Needs Factor

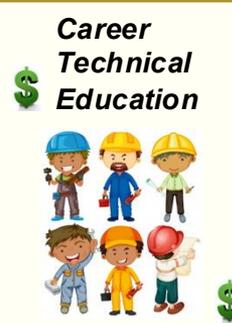


The previously adjusted ADM is multiplied by 1.20, providing an additional 20%.

44,003 → 52,804

Step 4

CTE Factor

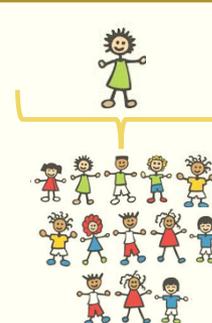


The previously adjusted ADM is multiplied by 1.015, providing an additional 1.5%.

52,804 → 53,723

Step 5

Intensive Needs Factor

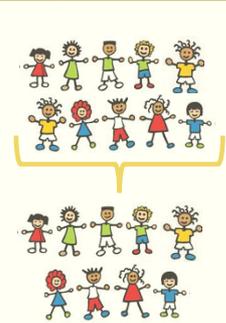


The intensive needs count is multiplied by 13.

53,723 → 68,725

Step 6

Correspondence Factor



The district's correspondence count is added in and multiplied by .90

68,725 → 70,689

Student Counts

38,806 Brick and Mortar

2,182 Correspondence

1,154 Intensive Needs





District Cost Factors

Alaska Gateway	1.594	Hoonah	1.399	Northwest Arctic	1.823
Aleutian Region	1.939	Hydaburg	1.504	Pelican	1.477
Aleutians East	1.991	Iditarod Area	1.846	Petersburg	1.244
Anchorage	1.000	Juneau	1.145	Pribilof	1.691
Annette Island	1.338	Kake	1.459	Saint Mary's	1.624
Bering Strait	1.998	Kashunamiut	1.619	Sitka	1.195
Bristol Bay	1.478	Kenai Peninsula	1.171	Skagway	1.174
Chatham	1.576	Ketchikan Gateway	1.170	SE Island	1.403
Chugach	1.496	Klawock	1.302	Southwest Region	1.685
Copper River	1.316	Kodiak Island	1.289	Tanana	1.786
Cordova	1.234	Kuspuk	1.734	Unalaska	1.441
Craig	1.206	Lake & Peninsula	1.994	Valdez	1.170
Delta/Greely	1.241	Lower Kuskokwim	1.663	Wrangell	1.159
Denali	1.332	Lower Yukon	1.861	Yakutat	1.412
Dillingham	1.346	Mat-Su	1.070	Yukon Flats	2.116
Fairbanks	1.070	Nenana	1.338	Yukon/Koyukuk	1.835
Galena	1.391	Nome	1.450	Yupit	1.723
Haines	1.200	North Slope	1.791	Mt. Edgecumbe	1.195

Statewide Revenue per Student

School District	State Foundation Funding (Basic Need) per Non- Intensive, Non- Correspondence Student		Differential above Anchorage	School District	State Foundation Funding (Basic Need) per Non- Intensive, Non- Correspondence Student		Differential above Anchorage
Anchorage	\$9,131	0%		Denali	\$19,253	111%	
Mat-Su	\$10,115	11%		Hoonah	\$19,685	116%	
Fairbanks	\$10,441	14%		Kake	\$20,005	119%	
Mt. Edgecumbe	\$11,292	24%		Hydaburg	\$20,067	120%	
Juneau	\$11,545	26%		Lower Kuskokwim	\$20,117	120%	
Ketchikan Gateway	\$11,837	30%		North Slope	\$20,362	123%	
Kenai Peninsula	\$12,341	35%		Yakutat	\$20,383	123%	
Valdez	\$13,064	43%		Bristol Bay	\$20,654	126%	
Sitka	\$13,069	43%		Yup'it	\$21,837	139%	
Kodiak Island	\$13,457	47%		Chatham	\$21,887	140%	
Cordova	\$13,820	51%		Northwest Arctic	\$21,927	140%	
Wrangell	\$13,900	52%		Saint Mary's	\$22,524	147%	
Petersburg	\$14,370	57%		Lower Yukon	\$22,915	151%	
Haines	\$14,669	61%		Pribilof	\$23,106	153%	
Delta/Greely	\$14,854	63%		Southwest Region	\$23,463	157%	
Dillingham	\$14,924	63%		SE Island	\$24,579	169%	
Nome	\$15,335	68%		Alaska Gateway	\$24,938	173%	
Galena	\$15,772	73%		Bering Strait	\$26,061	185%	
Skagway	\$16,269	78%		Yukon/Koyukuk	\$26,246	187%	
Craig	\$16,420	80%		Kuspuk	\$26,813	194%	
Unalaska	\$16,521	81%		Chugach	\$27,014	196%	
Nenana	\$16,560	81%		Aleutians East	\$30,206	231%	
Annette Island	\$17,022	86%		Lake & Peninsula	\$32,359	254%	
Klawock	\$17,539	92%		Iditarod Area	\$33,850	271%	
Copper River	\$18,572	103%		Yukon Flats	\$35,180	285%	
Kashunamiut	\$18,854	106%		Pelican	\$39,419	332%	
				Aleutian Region	\$59,140	548%	





Foundation Formula

FY 2026-27 Projected State/Local Revenue for ASD

District-adjusted ADM	70,689
Base Student Allocation	\$6,660
Basic Need (BSA x ADM)	<u>\$470,787,334</u>
Required Local Effort (Property Taxes)	<u>\$(138,927,243)</u>
State Reduction for Federal Impact Aid Received	<u>\$(6,525,000)</u>
State Foundation Revenue	<u>\$325,335,091</u>
Other State Revenue	—
State Quality Schools Grant	<u>\$1,131,021</u>
Total State Revenue	<u><u>\$326,466,112</u></u>

\$52,425,374,890 MOA Property Values
 x 2.65 Mills
\$138,927,243 Total Required Local Taxes

Basic Need	\$470,787,334
Additional Allowable Taxes* (23% of Basic Need + Quality Schools)	<u>\$96,272,498</u>
Total Allowable Taxes	<u><u>\$235,199,741</u></u>

*The additional local contribution amount for FY27 is limited by the Municipal Tax Cap and is below the State maximum which is projected to be \$108.5 million.





Additional Local Contribution Caps

Lesser of State Cap or Municipal Tax Cap

- State of Alaska – greater of 2 mill tax levy or 23% of basic need
 - \$108.5 million for FY27
- Municipal Tax Cap – increases with 5-year averages of population and inflation
 - Includes both required local and additional allowable contributions
 - Due to the increase in the RLC, the additional allowable contributions are capped at \$96.3 million
 - **To reach the state funding cap, the Municipality would need voter approval of a \$12 million tax levy.**



Local vs. State Contributions

MUNICIPAL TAX CAP MAXIMUM **\$ 9,691,231**

	One Year Change			
	FY26	FY27	\$ Change	% Change
Anchorage Property Values	\$ 48,188,712,215	\$ 52,425,374,890	\$ 4,236,662,675	8.79%
Required Local Contribution	127,700,087	138,927,243	11,227,156	8.79%
Additional Local Contribution	97,808,423	96,272,498	(1,535,925)	-1.57%
Total Local Support	\$ 225,508,510	\$ 235,199,741	\$ 9,691,231	4.30%

State Foundation Revenue	\$ 340,841,143	\$ 326,466,112	\$ (14,375,031)	-4.35%
<i>Total Change in State Due to Required Local Contributions</i>			\$ (11,227,156)	
<i>Total Change in State Funding Due to Enrollment</i>			\$ (3,147,875)	

	Change since FY 2016-17			
	FY17	FY27	\$ Change	% Change
Anchorage Property Values	\$ 39,055,816,190	\$ 52,425,374,890	\$ 13,369,558,700	34.23%
Required Local Contribution	103,497,913	138,927,243	35,429,330	34.23%
Additional Local Contribution	101,785,965	96,272,498	(5,513,467)	-5.42%
Total Local Support	\$ 205,283,878	\$ 235,199,741	\$ 29,915,863	14.57%
State Foundation Revenue	\$ 330,595,994	\$ 326,466,112	\$ (4,129,882)	-1.25%



Preliminary Budget – FY27 Allocations

Administration \$33.0M - 5%

- School Board
- Superintendent
- Chief Academic Off.
- Chief Operational Off.
- Chief Financial Off.
- Payroll/ Accounting
- Budget/ Purchasing
- Human Resources
- Risk Management
- Information Tech
- Community Services
- Communications
- Supplies/ materials/ equipment/ services/ software
- Assessment & Evaluation

Operations and Maintenance \$82.1M - 14%

- Maintenance
- Custodians/ Building POs
- Utilities
- Building rents
- Supplies/ materials/ equipment/ services/ software
- Building maintenance contracts

Direct Classroom Instruction

\$350.7M - 58%

- Teachers
- Paraprofessionals
- Supplies, materials, equipment, services, software, etc.

Student Supports \$135.9M - 23%

- Counselors
- Nurses/ Health care services
- Librarians
- Security
- Student Activities
- Curriculum development
- Behavior support
- Supplies/ materials/ equipment/ services/ software
- Instructional supervision
- Principals
- Clerical staff at schools
- Social services
- PD for instruction
- Interventions

	FY26	FY27	FY26 % of Total	FY27 % of Total
Direct Instruction	\$ 383,247,630	\$ 350,711,017	60%	58%
Student Support	144,899,721	135,901,762	22%	23%
Ops and Maintenance	81,820,969	82,107,776	13%	14%
Districtwide Administration	34,462,726	33,020,424	5%	5%
Total	\$ 644,431,046	\$ 601,740,979	100%	100%





Summary of the FY27 Budget

District Office Academic Reductions

Goal: Balance budget and reduce “footprint” of the District office.

Total number of Academic Staff at District Office: 219 FTE

Reductions:

Academic Division General Fund: **(30 FTE)**

Academic Division Grant Fund: **(18 FTE)**

Total Academic Division District Office Reductions: **(48 FTE)**

Reduction of Academic Division at District Office: 22%





Academic Reductions

Academic Senior Directors (3 FTE)
Academic Directors (1 FTE)
Academic Asst Directors (2 FTE)
Secondary Principals: (8 FTE)
All Middle School Sports
Most HS Sports
Elem SPED Teachers (10 FTE)
Secondary SPED Teacher (10.5 FTE)
HS Office Admin (5 FTE)
IT Techs (10 FTE)
Secondary Security (2 FTE)
Curriculum Coordinators (6 FTE)
Special Education Specialist (26 FTE)
Medicaid Billing Technician (1 FTE)

Reading Specialist (10 FTE)
Elem Summer School (\$1M) Kindergarten
Para's (13.69 FTE)
Library Aides (7.44 FTE)
Counselors: (12.5 FTE)
Psychologist (3 FTE)
Custodial (5 FTE)
Elem Added Duty Addenda (\$800K)
Secondary Added Duty Addenda (\$883K)
Behavior Coaches and Technicians (3 FTE)
15% Supplies in schools and departments
ELL Cultural Liaison - Hmong (1 FTE)
New Principal Bootcamp (\$86K)





Summary of the FY27 Budget

Other District-level Reductions

-38 FTE reduced

-\$8.3M in General Fund

HR positions (3 FTE)

IT positions (16.6 FTE)

Communications (1 FTE)

Development/Grants (1 FTE)

Community Rentals (1 FTE)

Maintenance (3 FTE)

Warehouse Drivers (2 FTE)

Custodial Reorg (10 FTE)

Recruit/Retention (\$1.7M)

IT Equip, addenda & Software (\$425K)

Equip Replace Fund (\$1.2M)





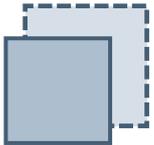
Instructional Model/Program Changes



Tudor Montessori program moves to Denali. Tudor becomes strictly a neighborhood school.



Outreach program is moved to Benny Benson & SAVE



Inlet View Elementary boundaries are adjusted to include the Government Hill neighborhood program. Government Hill becomes strictly a Spanish Immersion school.



Special Schools will be absorbed under Whaley administration



Nursing model is changed to a regional program



Elementary Specialist model is changed to increase efficiency of FTE





Instructional Model/Program Changes



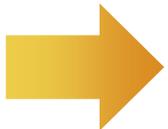
Building sub model is eliminated



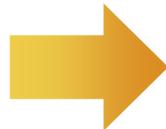
ELL summer school (2027) and Elementary summer school (2026-27)



Professional Learning Teacher Expert (PLTE) support eliminated



IGNITE Program to What I Need (WIN) model



Middle school moving to 6 period day





Summary of the FY27 Budget

Special Services Reductions

-71.3 FTE reduced

-\$9.4M in General Fund

IGNITE (20 FTE)

AKSD Intervention Coach (1 FTE)

Gifted Intervention Coach (1 FTE)

Special Svc Teacher (31.6 FTE)

Whaley Reorg (1.5 FTE)

Speech Pathologists (2 FTE)

Speech/Language Paras (2.6 FTE)

Psychologists (3 FTE)

Counselors (3 FTE)

ACT Clerical/Paras (1.6 FTE)

ELL Liaison/Paras (3 FTE)





Summary of the FY27 Budget

School-Based Reductions

-392 FTE reduced

-\$55.9M in General Fund

Nurses (25 FTE)

Teachers –

(49.8 FTE) due to enrollment

(168.3 FTE) for Pupil Teacher Ratio (PTR) +4

Elementary Specialists (25.4 FTE)

Middle School Collaboration (28 FTE)

Holdback Teachers (46.4 FTE)

JROTC Instructor (1 FTE)

Principals (9.5 FTE)

Counselors (8.5 FTE)

Library Assistants (7.4 FTE)

Clerical (5 FTE)

Kindergarten Paras (13.7 FTE)

BPOs (2 FTE)

Security (2 FTE)





Classroom Teacher Changes

Enrollment Based

- Elementary -29 FTE
- Middle -10.4 FTE
- High -10.4 FTE

PTR +4

- Elementary -90.4 FTE
- Middle -29.4 FTE
- High -40.8 FTE
- Alternative -7.7 FTE



Classroom Sizes Snapshot

School Type	FY 2026 General Fund PTR - Grade Level Groupings						
	K	1	2	3	4-5	6-8	9-12
Secondary Schools							32.25
Middle Schools							32.25
Elementary Schools	23	24	26	27	28		

School Type	FY 2027 General Fund PTR - Grade Level Groupings						
	K	1	2	3	4-5	6-8	9-12
Secondary Schools							36.25
Middle Schools							36.25
Elementary Schools	27	28	30	31	32		





Elementary Staff Allocations

- Increase PTR by +4
- Reduced supply funds
- IGNITE moves to the WIN model
- Specialist changes
- Eliminate second Battle of the Books addenda
- Reduce level one addenda by 3
- Eliminate elementary summer school except for Reads Act requirements
- Nurses move to a regional model

Elementary Staffing				
Librarians	Nurses	Kindergarten Parapro	Office Admin	BPO
1.00	0.00	.44/Class	2.00	1.00





Elementary Specialist Changes

- An updated model **increases** the **efficiency** of specialist scheduling/sharing allocation, in addition to leading to significant savings.
- **5** Specialist categories (Physical Education, Health, Art, Music, and Library) →
3 Specialist categories (Physical Education, Fine Arts, and Library)
- **Reducing** the number of schools served by individual specialists **can support** stronger relationships, clearer expectations, and more sustainable workloads.



Middle School Staff Allocations

School	Total Housed	FY27 Proposed Allocations							
		Prin.	Couns.	Libr.	Library Asst.	Nurses	Office Admin	BPO	Security
Central	516	1.50	2.00	1.00			3.00	1.00	1.00
Clark	651	2.50	3.00	1.00			3.00	1.00	2.00
Gruening	749	2.00	2.00	1.00			3.00	1.00	2.00
Hanshew	778	2.00	3.00	1.00			4.00	1.00	2.00
Mears	980	2.00	3.00	1.00			4.00	1.00	3.00
Mirror Lake	547	2.00	2.00	1.00			3.00	1.00	1.00
Romig	1,079	3.00	4.00	0.50	0.50		4.00	1.00	3.00
Wendler	595	1.50	2.00	1.00			3.00	1.00	2.00
Goldenview	908	2.00	3.00	1.00			4.00	1.00	2.00
Begich	852	2.50	3.00	1.00			3.00	1.00	2.00
Totals	7,655	21.00	27.00	9.50	0.50	0.00	34.00	10.00	20.00

School	Difference			
	Prin.	Couns.	Nurses	BPO
Central	(0.50)		(1.00)	
Clark	(0.50)		(1.00)	
Gruening		(1.00)	(1.00)	
Hanshew	(1.00)		(1.00)	
Mears	(1.00)	(1.00)	(1.00)	(1.00)
Mirror Lake			(1.00)	
Romig			(1.00)	(1.00)
Wendler	(0.50)		(1.00)	
Goldenview	(1.00)		(1.00)	
Begich	(0.50)		(1.00)	
Totals	(5.00)	(2.00)	(10.00)	(2.00)

- Principals -5 FTE
- Counselors -2 FTE
- Nurses -10 FTE (moved to regional model)
- Building Plant Operators (BPO) -2





Middle School Changes

- Pupil-Teacher-Ratio (PTR) increase by +4
- Eliminate middle school sports and some activities
- Collaboration time is when middle school teachers plan together. They teach 5 of 7 periods, with 1 planning period and 1 collaboration period.
- Middle schools will go to a 6-period day with 1 period for planning time.
- Collaboration time lead addenda is eliminated
- Professional Learning Communities (PLC) addenda is eliminated



High School Staff Allocations

School	Total Housed	FY27 Proposed Allocations							
		Prin.	Couns.	Libr.	Library Asst.	Nurses	Office Admin	BPO	Security
Bartlett	1,367	4.00	5.00	1.00			6.00	1.00	4.00
Chugiak	886	3.00	3.00	1.00			6.00	1.00	2.00
Dimond	1,328	3.00	4.00	1.00			6.00	1.00	3.00
East	1,520	4.00	5.00	1.00			6.00	1.00	4.00
Service	1,405	3.00	5.00	1.00			6.00	1.00	3.00
West	1,782	4.00	5.00	0.50	0.50		6.00	1.00	4.00
South	1,230	3.00	4.00	1.00			6.00	1.00	3.00
Eagle River	746	3.00	2.00	1.00			6.00	1.00	2.00
Totals	10,264	27.00	33.00	7.50	0.50	0.00	48.00	8.00	25.00

School	Difference					
	Prin.	Couns.	Library Asst.	Nurses	Office Admin	Security
Bartlett			(0.88)	(1.00)	(1.00)	
Chugiak		(0.50)	(0.88)	(1.00)		(1.00)
Dimond	(1.00)	(1.00)	(0.88)	(1.00)	(1.00)	
East	(1.00)	(1.00)	(0.88)	(1.00)	(1.00)	
Service	(1.00)	(0.50)	(0.88)	(1.00)	(1.00)	
West	(1.00)	(1.00)		(1.00)	(1.00)	
South		(0.50)	(0.88)	(1.00)		
Eagle River		(1.00)	(0.88)	(1.00)		
Totals	-4.00	-5.50	-6.13	-8.00	-5.00	-1.00





High School Changes

- Pupil-Teacher-Ratio (PTR) increase +4
- Principals -(4 FTE)
- Counselors -(5.5 FTE)
- Library assistants -(6.13 FTE)
- Nurses -(8 FTE) (moved to regional model)
- Office admin -(5 FTE)
- Security -(1 FTE)
- Eliminate dedicated IT personnel
- Eliminate some sports and activities
- Eliminate PLC addenda



High School Sports & Activities

Eliminations:

- Tennis
- Gymnastics
- Volleyball
- Swimming & Diving
- eSports
- Hockey & Hockey Cheer
- Wrestling
- Nordic Skiing
- Soccer
- Riflery
- Dome contract, Ski Trail maintenance, Pools contract, Ice Time

Continuing:

- Football & Flag FB
- XC Running
- Boys & Girls Basketball
- Debate (DDF)
- Track and Field
- Football & Basketball Cheerleading
- JNYO
- JROTC Drill Team

Sports Continued to be Outsourced: Bowling, Girls Hockey, Baseball, and Softball



GENERAL FUND HIGH SCHOOL SPORTS/ACTIVITIES

Sport/Activity	FY25 Participation	Total FY25 Net Program Cost	FY25 Net Cost per Participant
Gymnastics	49	\$59,378	\$1,212
Boys Hockey	208	\$383,186	\$1,842
Riflery	151	\$109,407	\$725
Boys Soccer	309	\$168,272	\$545
Girls Soccer	269	\$153,528	\$571
Swim & Dive	257	\$274,653	\$1,069
Tennis	329	\$34,804	\$106
Volleyball	406	\$167,084	\$412
Wrestling	540	\$156,632	\$290
Cross-Country Skiing	475	\$311,567	\$656
ESports	80	\$14,103	\$176
Football	677	\$371,870	\$549
Flag Football	301	\$153,541	\$510
Boys Basketball	338	\$240,285	\$711
Girls Basketball	210	\$222,640	\$1,060
Cross-country Running	672	\$72,757	\$108
Track & Field	975	\$189,104	\$194
Cheer	562	\$156,558	\$279
Drama, Debate & Forensics	114	\$78,978	\$693

*Net cost analysis includes revenue generated from sports & activity fees



Alternative School Staff Allocations

School	Total Housed	FY27 Proposed Allocations									
		Prin.	Couns.	Libr.	Library Asst.	Nurses	Office Admin	BPO	Security	Parapro	Other
Polaris K-12	491	1.00	1.00	0.60	0.44		2.00	1.00		0.88	0.75
King Tech High School	128	1.00	1.00				2.00	1.00	1.00	2.63	
Family Partnership	1,148	1.00					6.00				1.00
Save I	176	1.00	1.00				2.00	1.00	1.00	0.50	
Steller	317	1.00	1.00		0.56		2.00	1.00			
AMCS	349	1.00	2.00				2.00				
McLaughlin	74	1.00	1.00				1.00				2.00
AK Choice	334	1.00	1.00				1.88			1.00	1.00
Benson Secondary	287	2.00	3.00				2.00	1.00	1.00	0.88	1.00
Special Schools	97	0.50	1.00				2.00			7.13	
ASD Virtual	0						1.00				
Totals	3,401	10.50	12.00	0.60	1.00	0.00	23.88	5.00	3.00	13.00	5.75

School	Difference				
	Princ.	Counselors	Nurses	Security	Other
Polaris K-12			(1.00)	(1.00)	
King Tech High School		(1.00)	(1.00)		
Family Partnership	(1.00)				
Save I			(1.00)		
Steller			(1.00)		
AMCS		1.00			(1.00)
McLaughlin					
AK Choice					
Benson Secondary			(1.00)		
Special Schools					
ASD Virtual	(0.50)				
Totals	-1.50	0.00	-5.00	-1.00	-1.00

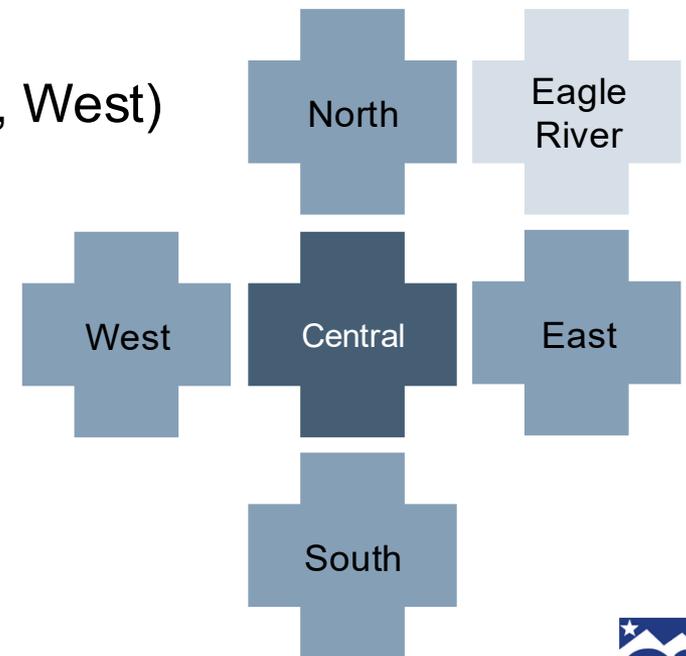
- PTR +4
- Principals -1.5 FTE
- Nurses -5 FTE
(moved to regional model)
- Security -1 FTE





Regional Nurse Model

- Six region model
(Central, Eagle River, East, North, South, West)
 - 9-11 nurses per region
 - 12-14 buildings per region
- 29% reduction in FTE (25 positions)
- Student-need focused





Class Size Reduction Costs (FY27)

- Meet State standards for target class size - HB 57
 - 23 at grades K-6, 30 at grades 7-12
 - 341 FTE - \$46.5 million
-
- Picus Odden study recommended class sizes
 - 15 at grades K-3, 25 at grades 4-12
 - 702 FTE - \$95.3 million

	K	1	2	3	4	5	6	7-12
FY27 Preliminary PTR	27.00	28.00	30.00	31.00	32.00	32.00	36.25	36.25
HB 57 Target Class Size	23.00	23.00	23.00	23.00	23.00	23.00	23.00	30.00
Picus/Odden Study	15.00	15.00	15.00	15.00	25.00	25.00	25.00	25.00



Administration & Department Changes

Adjustment	FTE	Amount (in millions \$)
Human Resources (-1 Specialist, -2 Generalists, -1 Coordinator, +1 Assistant Director)	(3.00)	\$ (0.381)
Human Resources Services, Supplies, and Equipment	-	(1.452)
Mental Health (-0.5 Director, -2 Behavior Strategist, -1 Behavior Technician, +0.2 Business Manager)	(3.30)	(0.344)
Preschool Paraprofessionals	4.00	0.320
Teaching and Learning (-1 Clerical, -10 Reading Interventionists, -5 Coordinators, +1 Supervisor)	(15.00)	(2.020)
Teaching and Learning Services, Supplies, and Equipment	-	(0.272)
High School Administration (-0.5 Director, Convert Executive Secretary to Business Manager)	(0.50)	(0.086)
High School Administration Added Duties	-	(0.420)
Elementary Administration (-1 Sr. Director, Convert Executive Secretary to Business Manager)	(1.00)	(0.205)
Elementary Education Services, Supplies, and Equipment	-	(0.070)
Middle School Administration Added Duties	-	(0.339)
High School Activities Services, Supplies, and Equipment	-	(1.165)
Middle School Activities Services, Supplies, and Equipment	-	(0.193)
Information Technology (-14 Professional/Technical, -1 Ed Tech, -1 Clerical, -0.63 Custodial)	(16.63)	(2.388)
Information Technology Services, Supplies, and Equipment	-	(0.214)
Information Technology Added Duties - Technology Coordinators	-	(0.211)
Fine Arts (-1 Assistant Director, -0.9 Teachers)	(1.90)	(0.295)
CTE Supplies, Services, and Equipment	-	(0.086)
Development and Grants Professional/Technical	(1.00)	(0.147)
Publication Services, Supplies, and Equipment	-	0.051
Communications and External Affairs Clerical	(1.00)	(0.141)
Custodial Services (-1 Supervisor, -9.13 Custodians)	(10.13)	(1.239)
Office of Emergency Management Services, Supplies, and Equipment	-	(0.120)
Maintenance	(3.00)	(0.378)
Warehouse Drivers	(2.00)	(0.266)
Rentals Specialist	(1.00)	(0.100)
Non-Department Services, Supplies, and Equipment	-	(0.069)
Special Ed Administration (-1 Sr. Director, -1 Asst Director, +1 Director, -1 Coordinator, -1 Medicaid Tech)	(3.00)	(0.421)
Health Services Professional/Technical	0.66	0.073
Depreciation for Equipment Replacement Fund	-	(1.202)
Total Changes for FY27	(57.80)	\$ (13.780)

Special Services Changes

Adjustment	FTE	Amount (in millions \$)
Deaf and Hard of Hearing (-1 Intervention Coach, -1 Teacher)	(2.00)	\$ (0.244)
Blind and Visually Impaired Teacher	(1.00)	(0.139)
Hard of Hearing Teachers	(2.00)	(0.278)
Gifted Education (-1 Intervention Coach, -18 IGNITE Teachers, -2 Testing Teachers)	(21.00)	(2.884)
Whaley (+1 Behavior Analyst, -1 Clerical, +0.5 Principals, -2 Teachers)	(1.50)	(0.161)
Speech (-2 SLP Assistants, -2.56 Parapros, -2 Teachers)	(6.56)	(0.666)
Psychologists	(3.00)	(0.417)
OT/PT Teacher Lead	(1.00)	(0.139)
Special Ed Middle School Teachers	(5.00)	(0.695)
Special Ed Preschool (-2 Teachers, +0.02 Parapros)	(1.98)	(0.276)
Special Ed Elementary (-10 Teachers, -2 Counselors)	(12.00)	(1.666)
Special Ed Elementary Added Duties		(0.084)
Special Ed High School Teachers	(5.49)	(0.763)
Special Ed Outreach (+0.5 Teachers, -1 Counselor)	(0.50)	(0.069)
Special Ed ACT Program (+1 Clerical, -2.62 Parapros, -2 Teachers)	(3.62)	(0.431)
English Language Learners (-1 Cultural Liaison, -2.04 Parapros, +1.35 Teachers)	(1.69)	(0.092)
English Language Learners Summer School	-	(0.154)
Indigenous Education Professional/Technical	(1.00)	(0.124)
Supply Reduction	-	(0.080)
Total Changes for FY27	(69.34)	\$ (9.362)



School Based Changes

Adjustment	FTE	Amount (in millions \$)
Nurses	(25.00)	\$ (3.250)
Enrollment Based Teachers	(49.80)	(6.770)
Pupil Teacher Ratio Increase Teachers	(168.30)	(22.918)
Elementary Specialist Teachers	(25.40)	(3.397)
Middle School Collaboration Time Teachers	(28.00)	(3.892)
Other Programmatic Teacher Changes	3.40	0.457
Holdback Teachers	(46.40)	(6.276)
JROTC Instructor	(1.00)	(0.140)
Principals	(9.50)	(1.734)
Counselors	(8.50)	(1.173)
Library Assistants	(7.44)	(0.559)
Clerical	(5.00)	(0.395)
Kindergarten Paraprofessionals	(13.69)	(0.671)
Security	(2.00)	(0.199)
Building Plant Operators	(2.00)	(0.182)
AMCS Dual Enrollment Coordinator	(1.00)	(0.136)
AMCS Counselor	1.00	0.138
Elementary Added Duties	-	(0.631)
Elementary Summer School	-	(1.000)
Secondary Summer School	-	0.100
AK Choice Services, Supplies, and Equipment	-	0.074
Middle School Activities	-	(1.252)
High School Activities	-	(1.757)
Supply Reductions	-	(0.353)
Total Changes for FY27	(388.63)	\$ (55.916)





Transportation Fund

PUPIL TRANSPORTATION FUND

REVENUES BY SOURCE

	Actuals	Actuals	Actuals	Adopted Budget	Preliminary Budget	FY26 Adopted vs. FY27 Preliminary	
	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	\$	%
Local Sources							
General Fund contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Property taxes	5,634,390	5,042,104	9,060,354	12,925,975	12,925,975	-	0.0%
Transportation Fund fund balance	-	-	-	-	-	-	0.0%
Other local revenue	4,714	11,118	9,336	-	-	-	0.0%
Total local revenue	5,639,104	5,053,222	9,069,690	12,925,975	12,925,975	-	0.0%
State Sources							
State transportation revenue	19,995,141	19,853,631	21,480,522	21,245,140	20,708,517	(536,623)	-2.5%
Supplemental one-time state revenue	-	-	-	-	-	-	0.0%
Total revenue	\$ 25,634,245	\$ 24,906,853	\$ 30,550,212	\$ 34,171,115	\$ 33,634,492	\$ (536,623)	-1.6%

- Notes:
1. Actual expenditures are on the GAAP basis and include expenditures against prior year authorizations
 2. State of Alaska on-behalf pension payments have been removed



Student Nutrition Fund

STUDENT NUTRITION FUND

REVENUES BY SOURCE

Local Sources

	Actuals	Actuals	Actuals	Adopted	Preliminary	FY26 Adopted vs.	
	FY 2022-23	FY 2023-24	FY 2024-25	Budget	Budget	FY27 Preliminary	
						\$	%
Local Tax Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Lunch Sales	1,614,989	1,794,639	2,162,143	3,319,083	3,319,083	-	0.0%
Breakfast Sales	179,794	173,479	249,629	396,923	396,923	-	0.0%
A la Carte Program	18,376	16,699	37,116	24,992	22,055	(2,937)	-11.8%
Other Revenues	42,003	(149,253)	(277,736)	50,000	50,000	-	0.0%
General Fund Contribution	491,612	645,717	790,719	100,000	100,000	-	0.0%
Total Local Revenue	2,346,774	2,481,281	2,961,871	3,890,998	3,888,061	(2,937)	-0.1%

State Sources

State of Alaska Grants	90,731	88,173	69,016	-	-	-	0.0%
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Federal Sources

Lunch Reimbursements	11,264,205	11,749,962	12,355,220	18,477,013	17,737,932	(739,081)	-4.0%
Breakfast Reimbursements	3,471,456	3,757,899	4,069,139	5,010,239	4,953,662	(56,577)	-1.1%
After School Program	360,225	474,582	624,663	521,861	682,882	161,021	30.9%
Summer Program	272,101	259,642	293,803	284,183	324,942	40,759	14.3%
Fresh Fruit and Vegetable Grants	751,188	828,436	743,472	198,474	772,113	573,639	289.0%
Other Federal Revenue	2,410,997	2,348,108	882,089	798,096	913,259	115,163	14.4%
Total Federal Revenue	18,530,172	19,418,629	18,968,386	25,289,866	25,384,790	94,924	0.4%

Total Revenue	\$ 20,967,677	\$ 21,988,083	\$ 21,999,273	\$ 29,180,864	\$ 29,272,851	\$ 91,987	0.3%
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Notes:

1. State of Alaska on-behalf pension payments have been removed



Debt Service Fund

DEBT SERVICE FUND

REVENUES BY SOURCE

Local Sources

	Adopted Budget FY 2025-26	Preliminary Budget FY 2026-27	FY26 Adopted vs. FY27 Preliminary	
			\$	%
Local Tax Appropriation	\$ 28,907,739	\$ 34,852,970	\$ 5,945,231	20.6%
General Fund Contribution	-	-	-	0.0%
Capital Fund Contribution	-	-	-	0.0%
Fund Balance	3,500,000	-	(3,500,000)	100.0%
Transportation Fund Contribution	697,644	695,498	(2,146)	-0.3%
Interest Earnings	-	-	-	0.0%
Total Local Revenue	33,105,383	35,548,468	2,443,085	7.4%

State Sources

State Debt Reimbursement	14,209,070	13,596,109	(612,961)	-4.3%
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Federal Sources

Build America Bonds	-	-	-	0.0%
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Total Debt Service Revenue	\$ 47,314,453	\$ 49,144,577	\$ 1,830,124	3.9%
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EXPENDITURES

Refunding Bond Issuance Cost	\$ -	\$ -	\$ -	0.0%
Principal on Bonds	31,845,000	33,445,000	1,600,000	5.0%
Interest on Bonds	14,770,809	15,003,079	232,270	1.6%
Capital Lease Principal	547,488	552,025	4,537	0.8%
Capital Lease Interest	150,156	143,473	(6,683)	-4.5%
Other debt service costs	1,000	1,000	-	0.0%
Total Expenditures	\$ 47,314,453	\$ 49,144,577	\$ 1,830,124	3.9%





FY27 Budget Cut Takeaways



Higher class sizes



Decreased student support



Decreased administrative support



Decreased District Office footprint

Resources

- [FY 2026-27 Preliminary Budget](#)
- [FY 2026-27 Balancing Act Simulation](#)





Questions/Comments

