

FY 2027 ADOPTED BUDGET

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

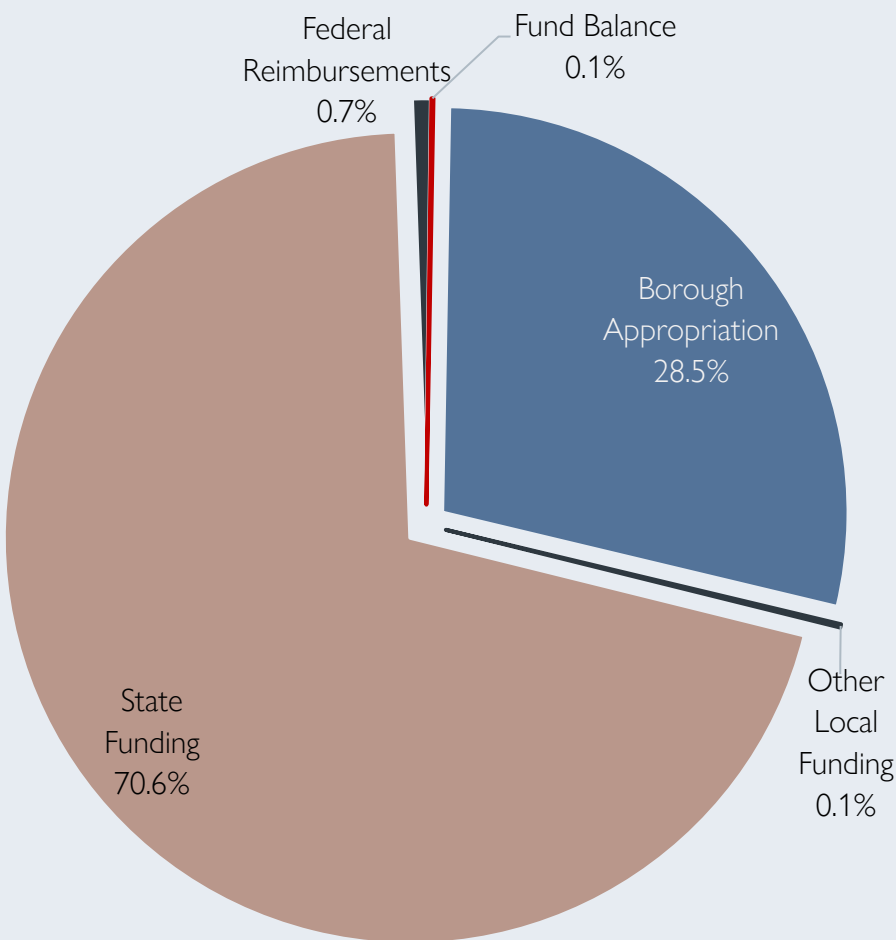


3 JUNE 2026

2027 ADOPTED REVENUE SUMMARY

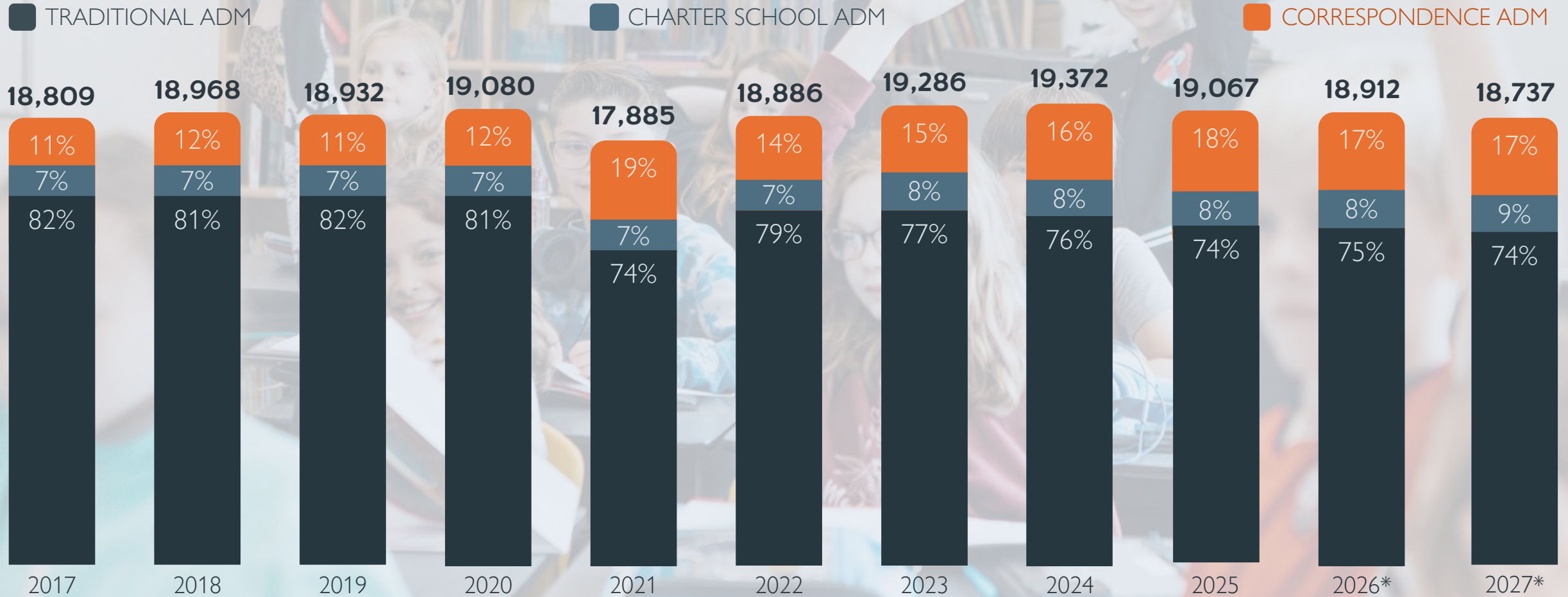
TOTAL FY 2027 REVENUES

\$ 285,965,417



	2026 Adopted	2027 Preliminary	2027 Adopted
Borough Appropriation	\$78,033,127	\$78,033,127	\$81,322,407
Renewal & Replacement	(150,000)	-	-
Other Local Funding	468,171	383,171	383,171
State Funding	188,365,101	182,275,471	201,732,821
Federal Reimbursements	1,974,151	2,136,443	2,118,476
REVENUES	\$268,690,550	\$262,828,212	\$285,566,875
Use of Fund Balance	3,381,777	-	398,542

HISTORIC ADM ENROLLMENT



* Unaudited & Projected

STATE FOUNDATION FORMULA

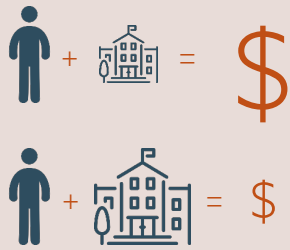
2027 Adjusted Average Daily Membership (AADM) Projected

Brick & Mortar ADM: **15,608**

Intensive ADM: **662** Correspondence ADM: **3,129**

STEP 1

School Size
Adjustment



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

18,255.97

STEP 2

District Cost
Factor



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

19,533.89

STEP 3

Special Needs
Factor

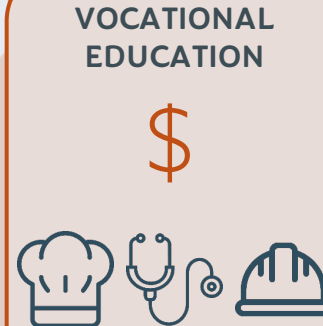


The previously adjusted ADM is multiplied **1.20**, providing the district with an additional **20%**.

23,440.67

STEP 4

Vocational
Education Factor

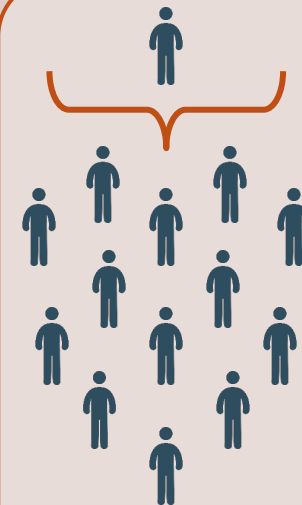


The district's previously adjusted ADM is now multiplied by **1.015**, providing the district with an additional **1.5%**.

23,792.28

STEP 5

Intensive Needs
Services



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

32,398.28

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**).

*** 35,408.91**

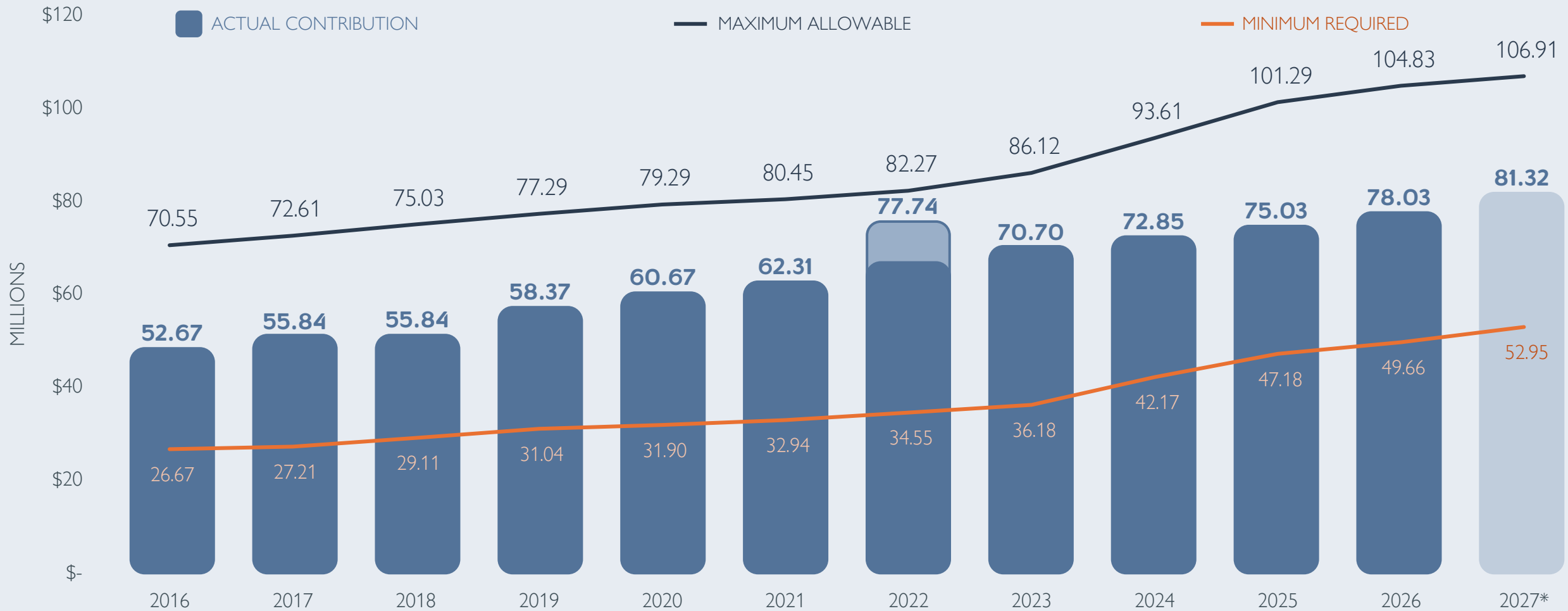
ADM
18,737

AADM
35,408.91

* An additional AADM of \$194.53 is hold harmless due to school consolidation.

BOROUGH FUNDING HISTORY

Maximum Allowable & Required Minimum Compared to Actual Contributions

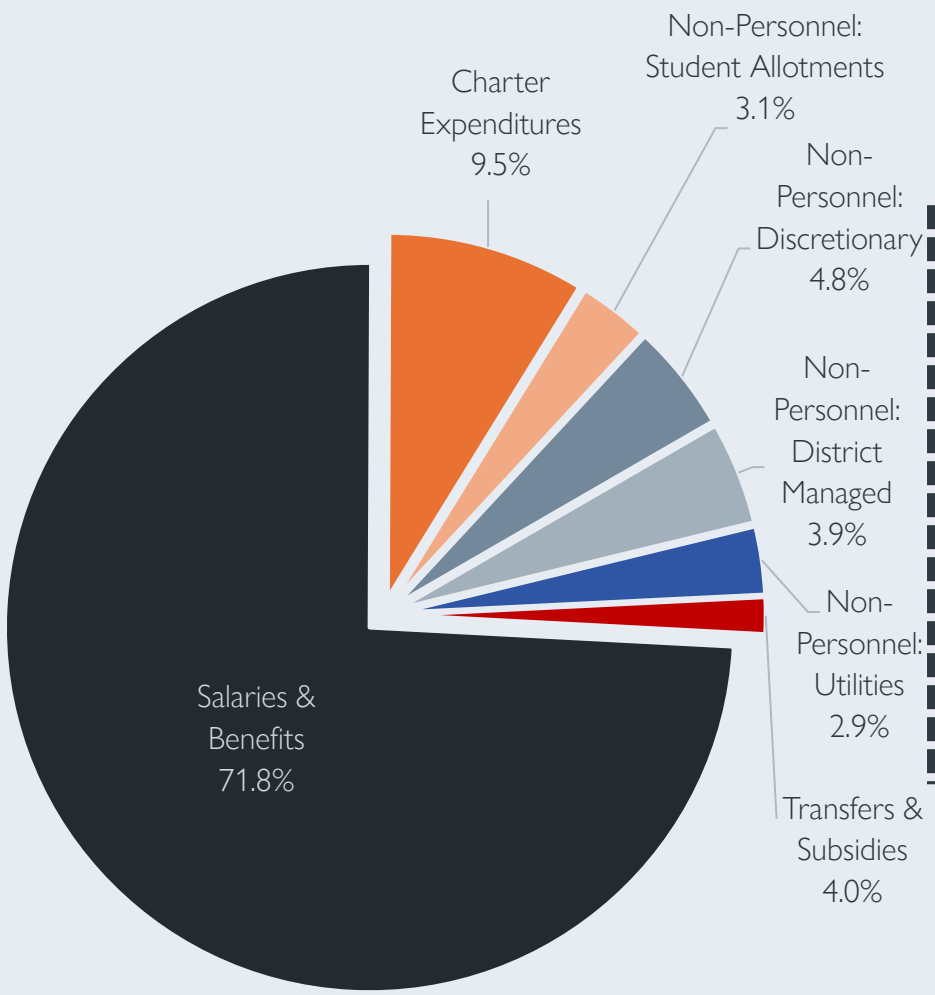


2022 Includes \$11.9M in the return of resources by the Borough for the Houston Middle School Project

2027 ADOPTED EXPENDITURE SUMMARY

TOTAL FY 2027 EXPENDITURES

\$ 285,965,417



	2026 Adopted	2027 Preliminary	2027 Adopted
Salaries & Benefits	\$201,198,288	\$211,816,264	\$205,196,780
Charter Expenditures	25,810,478	24,913,725	27,076,697
Non-Personnel: Discretionary	13,043,410	13,593,598	13,727,198
Non-Personnel: District Managed	11,142,283	12,987,994	11,242,989
Non-Personnel: Utilities	8,114,318	8,576,006	8,309,222
Non-Personnel: Student Allotments	7,724,600	8,848,800	8,848,800
EXPENDITURES	\$267,033,377	\$280,736,387	\$274,401,766
Transfers & Subsidies	5,038,950	4,609,780	11,563,651

REDUCTION SUMMARY

The estimated savings for each of the proposed reductions.

SCHOOL CONSOLIDATION \$3,848,663		STAFF REDUCTIONS \$6,390,713	
MEADOW LAKES	\$1,545,859 <i>(1,863,246)</i>	• Administration	\$928,563
• Staff Reductions	\$1,343,784	• Instructional Coaches	\$2,072,795
• Utilities	\$202,075	• Librarians	\$906,687
LARSON	\$1,219,022 <i>(1,556,941)</i>	• Records Specialists	\$475,501
• Staff Reductions	\$1,039,194	• Nurses moved to Grant	\$1,688,887
• Utilities	\$179,828	• Elem. Specialists	\$318,280
GLACIER VIEW	\$1,083,782	STUDENT ACTIVITIES \$654,000	
• Staff Reductions	\$616,112	• Transportation	\$454,000
• Utilities	\$123,564	• Stipends	\$200,000
• Transportation	\$344,106	OTHER \$4,225,182	
TRANSPORTATION	\$481,442	• District Managed Cont.	
• Reduce Subsidy	\$481,442	• Misc. Staff Reductions	
		• Dept. Discretionary	

ALLOCATING ADDITIONAL REVENUE

Description	Amount
Charter School Allocation	\$1,536,170
Health Insurance	\$5,340,839
Transportation Subsidy	\$1,000,000
Nutrition Services Subsidy	\$500,000
Self Insurance Reserve	\$2,500,000
Student Activities	\$585,000
Construction and Maintenance Funds (including TKE Roof)	\$3,400,000
Eliminate Use of Fund Balance	\$2,500,000
Other	\$865,000

ALLOCATING ADDITIONAL REVENUE

Description	Amount
Student Activities	\$585,000
• Transportation	\$450,500
• Stipends	\$135,000
Other	\$865,000
• Restore discretionary reductions	\$186,000
• Employee benefits adjustments	\$210,000
• Indirect rate recalculation	(\$90,000)
• Certified and Classified Salary adjustments (PreK positions, substitutes, longevity adjustments)	\$559,000