



BUSINESS AND OPERATIONS

BOARD MEETING DATE: January 21, 2026

THROUGH: Dr. Randy Trani, Superintendent
Katherine Gardner, Deputy Superintendent of Business & Operations

FROM: Sunshine Hunsaker, Director of Finance
Charity Vaona, Budget Supervisor

SUBJECT: FY 2026 Winter Budget Revisions

This proposed revision will amend the budgets for the General Fund, Pupil Transportation Fund, Food Service Fund, Debt Service Fund, and the Capital Improvement Plan (CIP) Fund.

The amount of each amendment presented within the proposed revision are the net result of proposed adjustments and other smaller transfers authorized by administration since the Adoption of the Fall Revision on September 17th, 2025. All the budget amendments presented incorporate projected revenues and expenditures throughout the remainder of the fiscal year.

The tables for the proposed FY 2026 Winter Budget Revision are attached. Administration will be available during the School Board Meeting on January 21st, 2025 to present the proposed FY 2026 Winter Budget Revision and to answer any questions school board members may have.

GENERAL FUND

REVENUES

- **State Foundation Formula** is increasing by \$1,265,925 due to the results of the OASIS Count Period, which ended on October 24th. The number of students enrolled in the District was 124.17 ADM below projected. However, there were 29 more intensive students enrolled than projected.
- **Appropriation from Fund Balance** is increasing by \$554,027. This increase is attributed to the following adjustments:
 - Increase to Charter Unassigned Fund Balance for the actual FY 2025 carryover.
 - Increase to Charter Student Allotment Fund Balance for the actual FY 2025 carryover.
 - Increase to Mat-Su Central Student Allotment Fund Balance for actual FY 2025 carryover.
 - Increase of District Use of Fund Balance for Butte Elementary Septic.

EXPENDITURES

- **Certificated Salaries** are increasing by \$756,842 to align the budget with actual and projected expenditures.
- **Non-Certificated Salaries** are decreasing by \$715,903 to align the budget with actual and projected expenditures.
- **Employee Benefits** are increasing by \$1,297,087 to align the budget with actual and projected expenditures.
- **Professional & Technical Services** is increasing by \$500,000 to align with contracted service agreements specific to tuition associated with the Mat-Su Middle College.

- **Utility Services** are increasing by \$120,992 to align the budget with actual and projected expenditures.
- **Supplies & Materials** are increasing by \$568,523. This change accounts for adjustments to school sites per pupil allocations for actual enrollments, charter school carryover, and student allotment carryover amounts.
- **Transfers to Other Funds** contain the following adjustments:
 - Special Revenues Funds is decreasing by \$749,887 for realized transportation savings during semester one for reduced routes.
 - Transfers to Debt Service is reduced by \$120,000 due to use of available fund balance for this year's funding commitments.
 - Transfers to Capital Project Funds is increasing by \$767,310 for Butte Elementary Septic replacement and American Charter FF&E associated with the new building.
 - Transfers to other Governmental Units is reduced by \$592,310 to assist with funding needs in other funds.
- All other minor adjustments as necessary to align the budget with actual and projected expenditures.

PUPIL TRANSPORTATION FUND

REVENUE

- **State Student Transportation** is increasing by \$135,086. This is due to an increase of 266.25 in transportation eligible ADM Enrollment from projected enrollment and a decrease of 494 ineligible correspondence students.
- **Transfers from Other Funds** is decreasing by \$749,887 due to increased revenue from eligible ADM, and realized savings due to reduced routes.

EXPENDITURES

- **Purchased Service** are decreasing by \$610,294 to align with actual and projected expenditures.
- All other minor adjustments as necessary to align the budget with actual and projected expenditures.

FOOD SERVICES FUND

REVENUE

- **Student Meals** is decreasing by \$418,107 to account for the change in current participation in projected meal count.
- **USDA Food Reimbursements** is increasing by \$1,188,933 to align revenues with current reimbursement rates.
- **Use of Fund Balance** is decreasing by \$893,189 to account for the available carryover.

EXPENDITURES

- **Non-Certificated Salaries and Employee Benefits** are decreasing by \$105,092 to align with actual and projected expenditures.
- **Supplies & Materials** is increasing by \$380,106 to align the budget with actual and projected expenditures.
- **Equipment** is decreasing by \$450,000 to accommodate the reduced availability of Fund Balance.
- All other minor adjustments as necessary to align the budget with actual and projected expenditures.



DEBT SERVICES FUND

The proposed revision removes the transfer into the Debt Service Fund as there is adequate Fund Balance to maintain the current minimum required balance and the payment.

CAPITAL PROJECTS FUND

The proposed revision includes the transfer of funds from the General Fund for Butte Elementary Septic replacement and American Charter's new construction FF&E.

