



FY 2025

PRELIMINARY  
GENERAL FUND  
EXPENDITURE



MSBSD FY 2025 Preliminary General Fund Expenditure

# CURRENT & HISTORIC EXPENDITURES

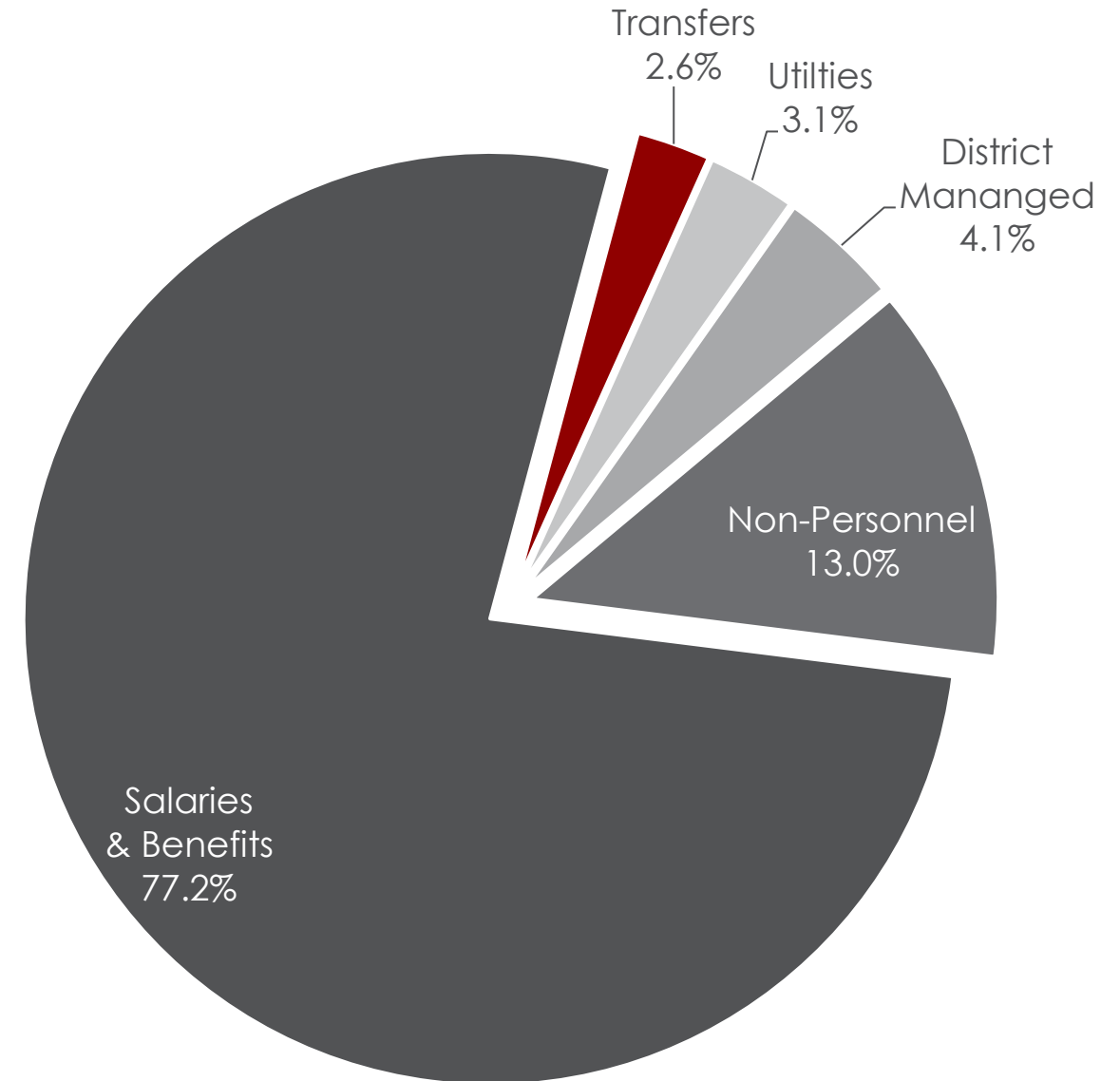
# EXPENDITURE ASSUMPTIONS

- Salaries and Benefits
  - Based on current negotiated agreements with regular movement
  - Includes a reserve equal to 0.5% of total compensation and benefits, which is adjusted for vacancies, attrition, leave without pay, and column movements.
- Supplies & Materials include \$3,439,701 in charter carryover and \$2,686,135 in student allotment carryover.
- Transfers to other funds includes transfers to the Debt Service Fund (\$393,600), a transfer to subsidize the Student Transportation Fund (\$3,565,244), and transfers to the Renewal and Replacement Fund (\$1,650,000), and CIP Fund (\$725,000) as outlined in the Winter Revision.

# EXPENDITURE PROJECTION

Excludes On-Behalf Contributions

	AMOUNT
Salaries & Benefits	\$204,642,314
Non-Personnel	34,627,453
District Managed	10,976,183
Utilities	8,108,996
<b>Expenditures</b>	<b>\$258,354,946</b>
Transfers to Other Funds	6,771,883



Total Revised Expenditure for FY 2024

# \$265,126,829

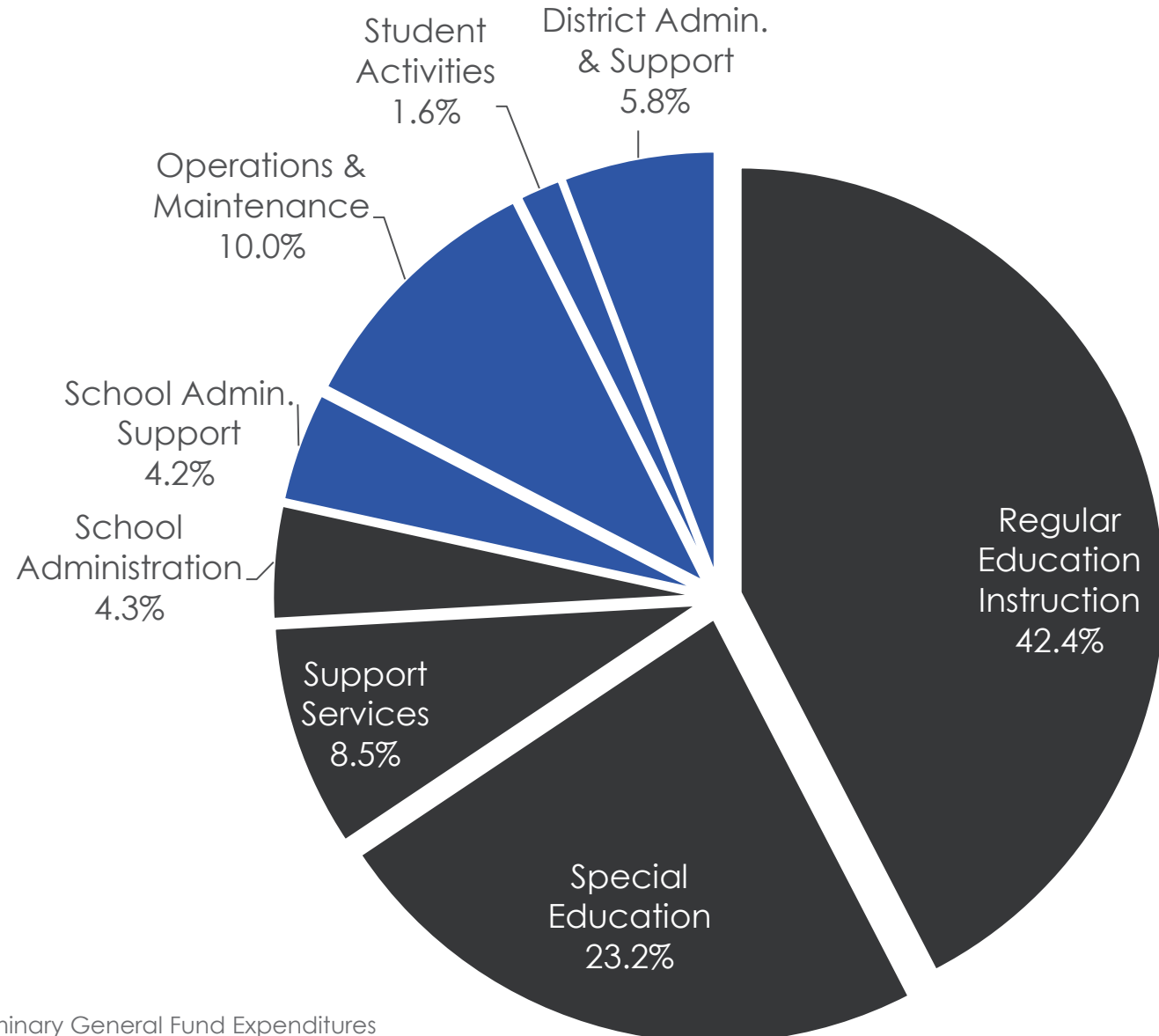
# EXPENDITURE BY STATE FUNCTION

70/30 CALCULATION – INCLUDES ON-BEHALF CONTRIBUTIONS

- 78.4% Instruction
- 21.6% Instructional Support

## Instruction Excludes:

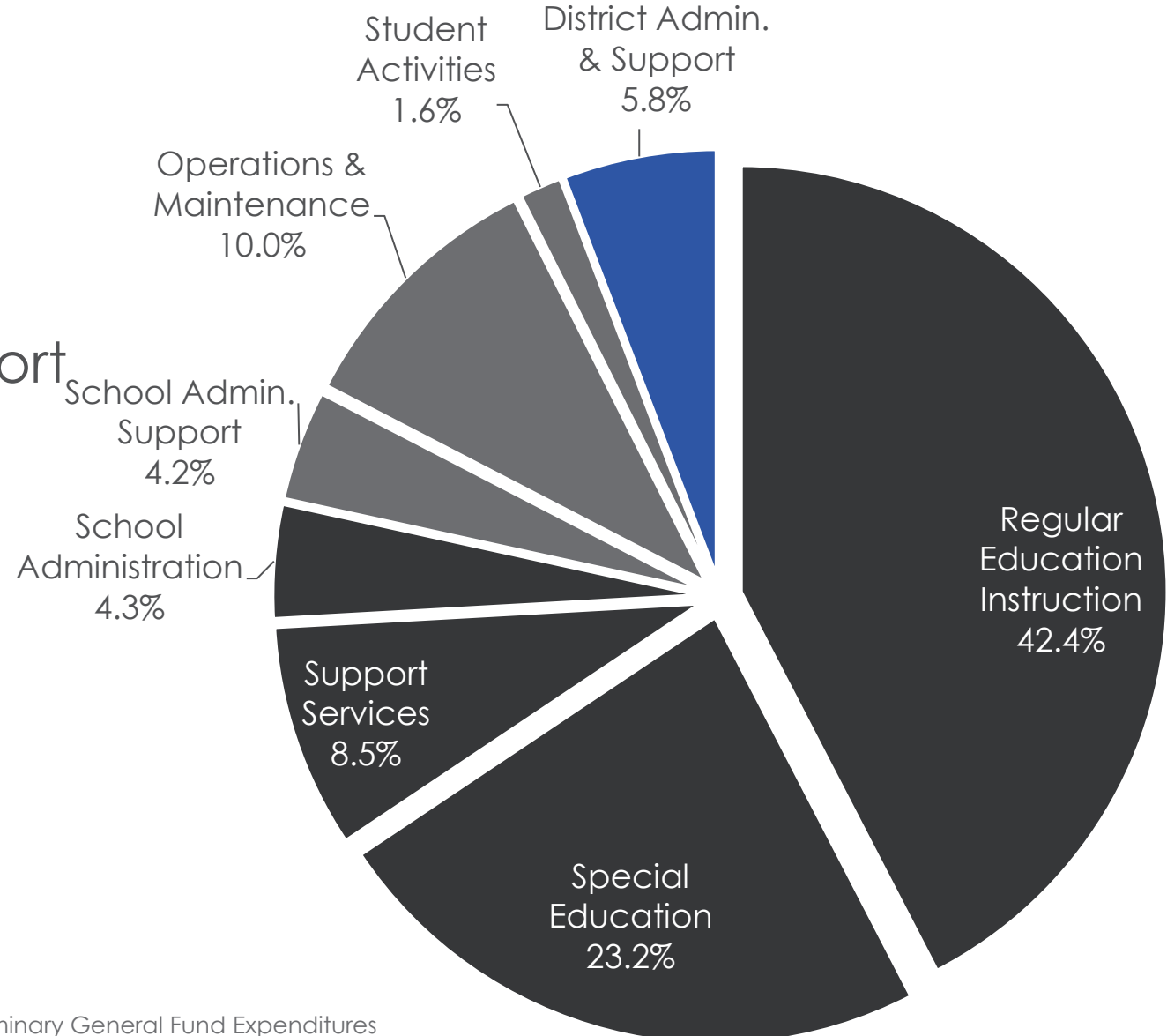
- Student Activities
- School Front Office Staff & Supplies
- Building Costs
  - Custodial Staff & Supplies
  - Maintenance Staff & Supplies
  - Utilities
  - Snow Removal
  - Insurance
  - Printing Costs



# EXPENDITURE BY STATE FUNCTION

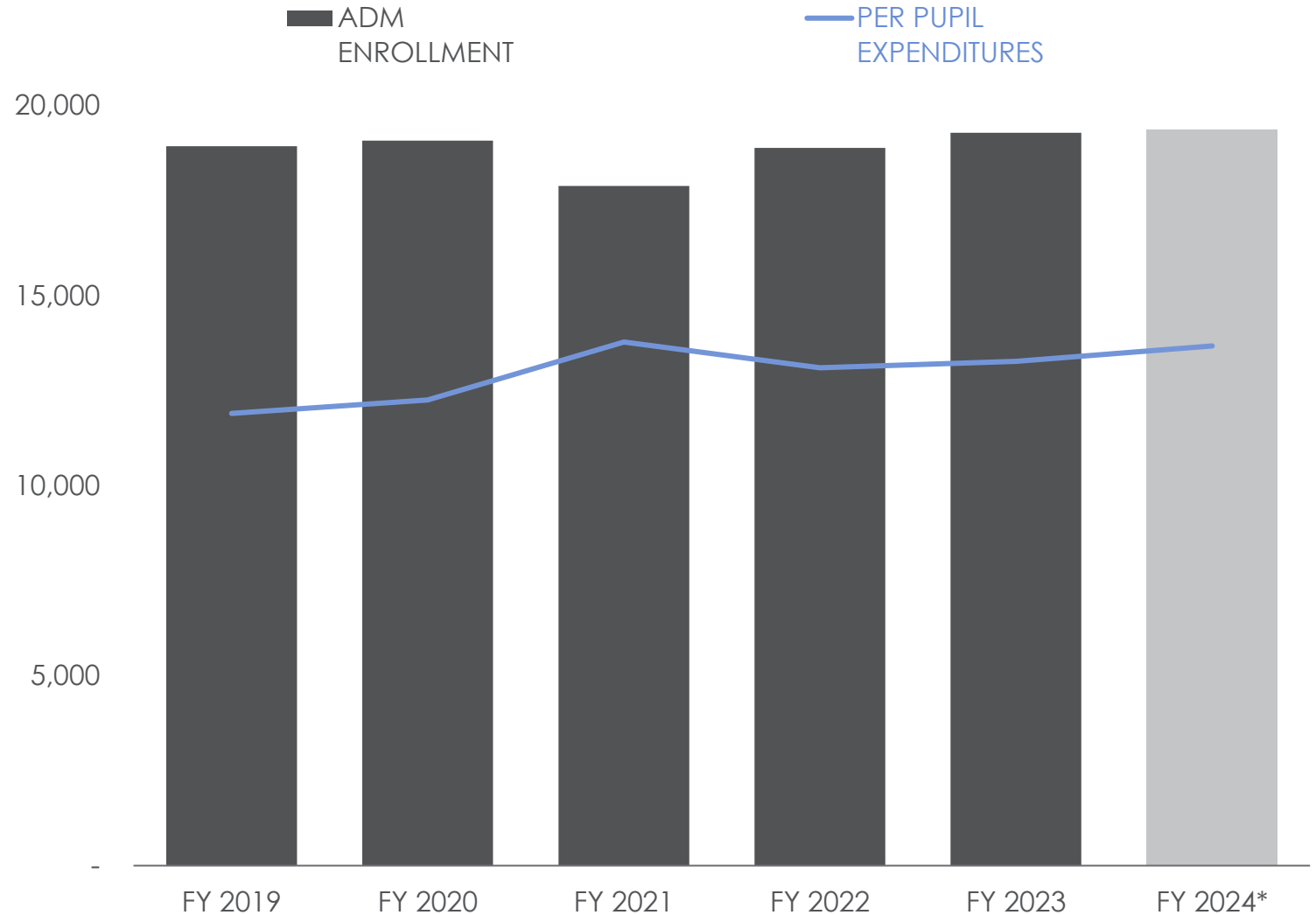
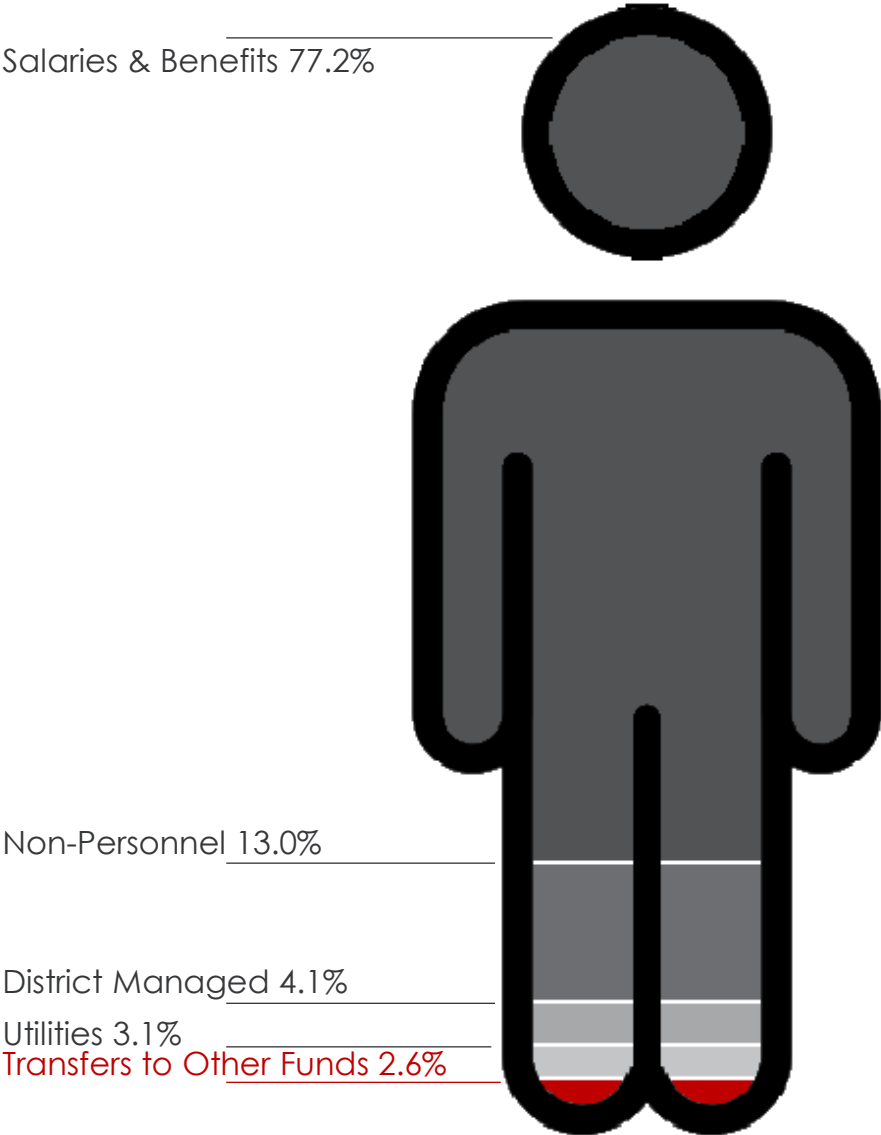
70/30 CALCULATION – INCLUDES ON-BEHALF CONTRIBUTIONS

- 94.2% Instruction & Instructional Support
- 5.8% District Administration & Support



# 5 YEAR COMPARISON

## ADM ENROLLMENT & PER PUPIL EXPENDITURES WITH FY 2024 DETAIL





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# NON-PERSONNEL COSTS



# NON-PERSONNEL EXPENDITURE

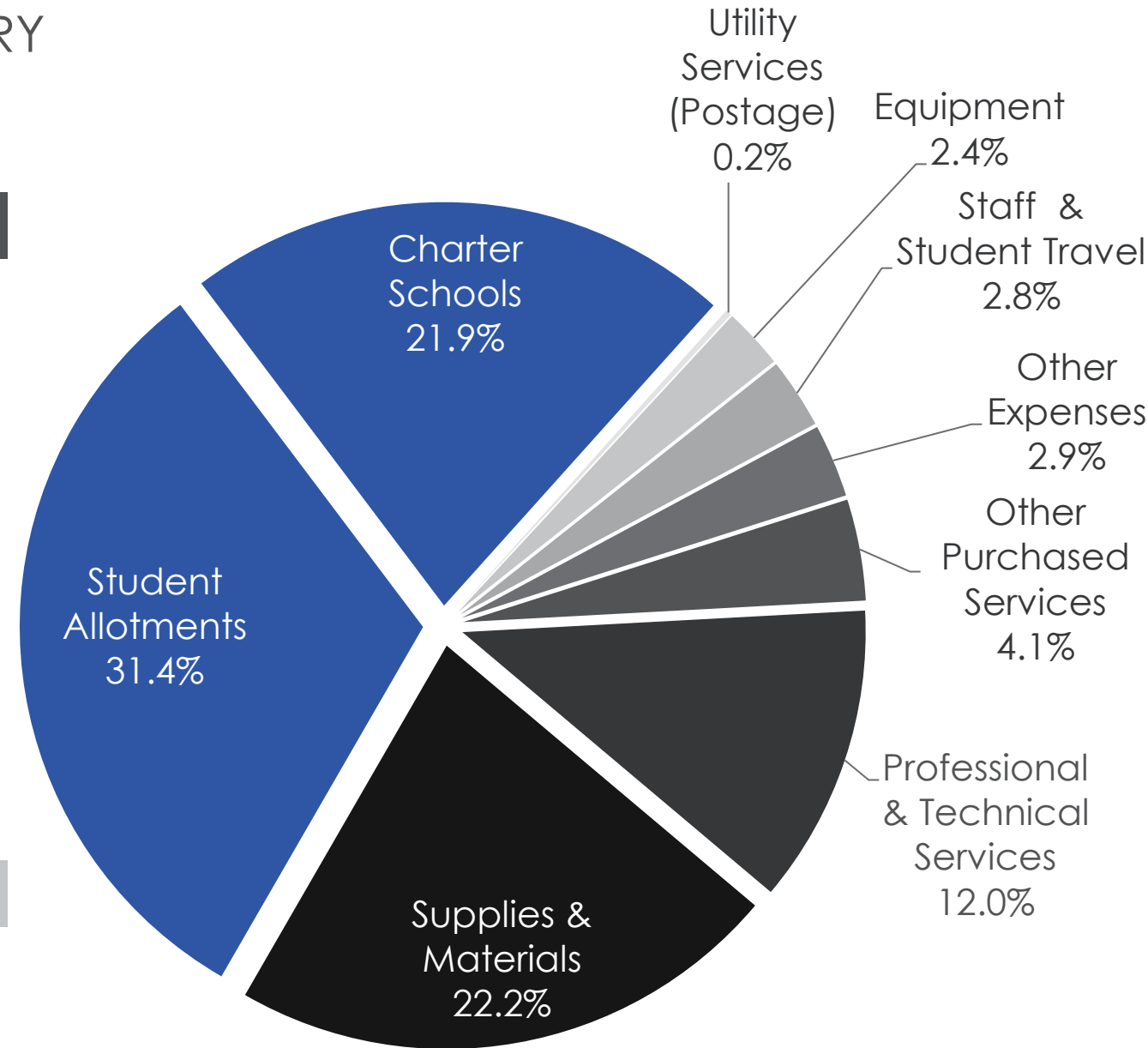
## SCHOOL METRIC ALLOCATION HISTORY

<b>Metric</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>
K-5 Base Allocation	\$68.50	\$68.50	\$85.00	\$85.00	\$100.00
6-8 Base Allocation	77.50	77.50	85.00	85.00	100.00
9-12 Base Allocation	86.50	86.50	85.00	85.00	100.00
Postage Allocation (all)	4.25	4.25	4.00	4.00	4.00
Health Supply Allocation (all)	1.50	1.50	1.00	1.00	1.00
6-8 Class Fee Allocation	29.00	29.00	27.00	27.00	27.00
9-12 Class Fee Allocation	27.00	27.00	27.00	27.00	27.00
9-12 AP/IB Base Allocation	-	-	-	15,000	15,000
9-12 AP/IB Participation Allocation	90.00	91.00	91.00	50.00	50.00
Department budgets are flat amounts that are maintained from the prior year					

# NON-PERSONNEL EXPENDITURE

## SCHOOL & DEPARTMENT DISCRETIONARY

	AMOUNT
Student Allotments	\$10,991,484
Charter Schools	7,285,208
Supplies & Materials	7,771,672
Professional & Technical Services	4,200,576
Other Purchased Services	1,421,305
Other Expenses	1,027,378
Staff & Student Travel	987,905
Equipment	857,521
Utility Services (Postage)	84,404
<b>13.0% of Total Expenditures</b>	<b>\$34,627,453</b>

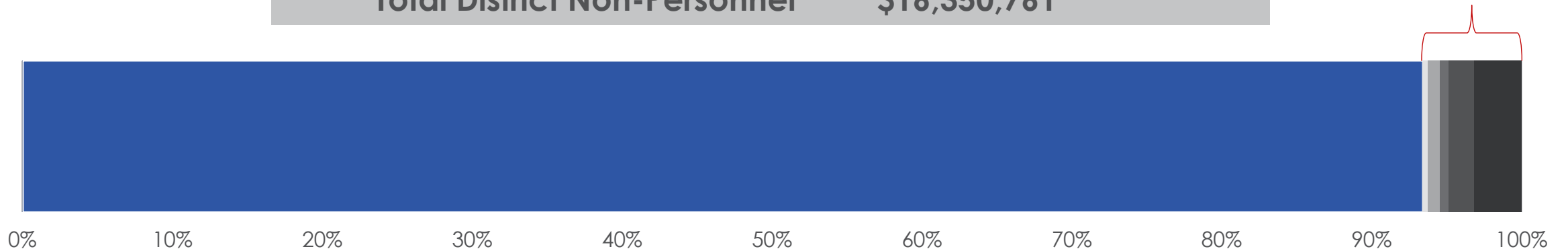


# NON-PERSONNEL EXPENDITURE

## SCHOOL & DEPARTMENT DISCRETIONARY

	AMOUNT	
Supplies & Materials	7,771,672	2.93%
Professional & Technical Services	4,200,576	1.58%
Other Purchased Services	1,421,305	0.54%
Other Expenses	1,027,378	0.39%
Staff & Student Travel	987,905	0.37%
Equipment	857,521	0.32%
Utility Services (Postage)	84,404	0.03%
<b>Total District Non-Personnel</b>	<b>\$16,350,761</b>	

6.17% of  
Total  
Expenditures





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# PERSONNEL COSTS

# STAFFING COMPARISON

Full Time Equivalent (FTE)

Certificated Staff	FY 2024 Revised	FY 2024 ESSER III
Director	8.00	-
School Administrator	71.15	-
Classroom Teacher	665.16	104.00
SPED Teacher	171.85	13.00
Specialist-School	109.25	28.00
Counselor	33.49	1.50
Nurse	54.00	-
Specialist-Department	102.82	2.00
	<b>1,215.71</b>	<b>153.30</b>

Non-Certificated Staff	FY 2024 Revised	FY 2024 ESSER III
School Board	7.00	-
Director	7.00	-
Supervisor	46.00	-
Instructional Support	341.06	-
Administrative Support	158.119	5.09
Custodial	105.75	-
Specialist-Department	81.88	-
	<b>746.87</b>	<b>5.09</b>

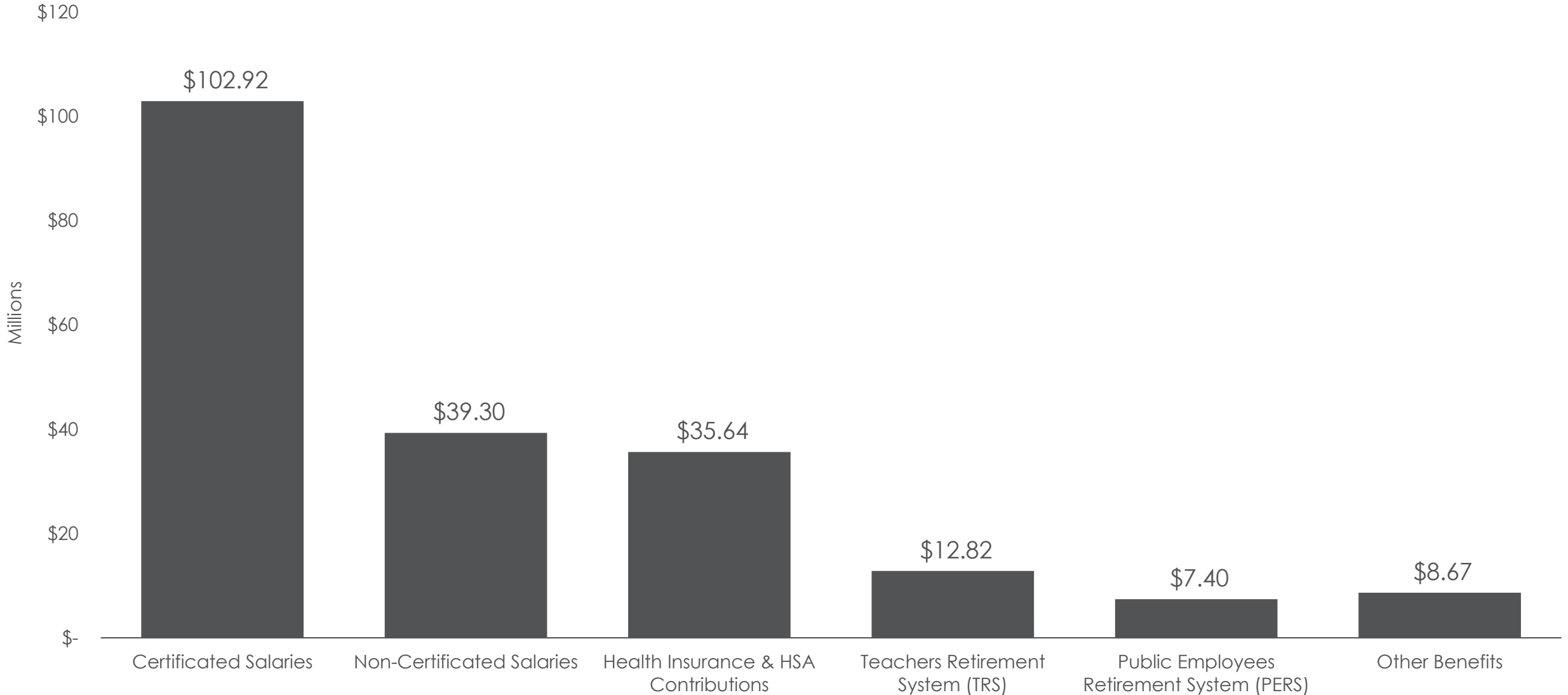
Total FY 2024 General Fund & ESSER III Fund Staffing:

**2,120.97 FTE**



# PERSONNEL EXPENDITURE BY OBJECT

77.2% OF TOTAL BUDGET



# PERSONNEL EXPENDITURES BY UNION

77.2% OF TOTAL BUDGET

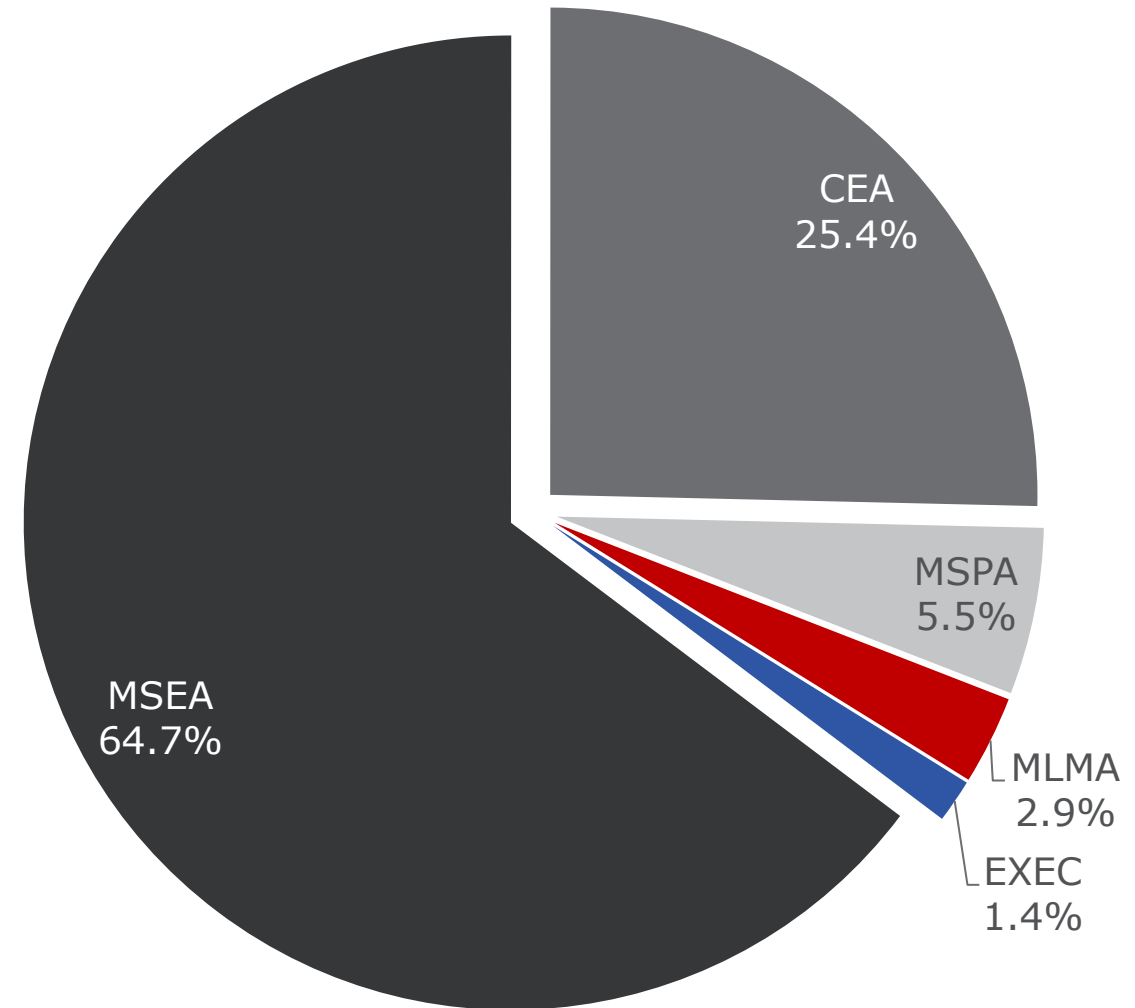
MSEA: Classroom Teachers, SPED Teachers, Counselors, Nurses, School & Department Specialists

CEA: Instructional Support, Administrative Support, Custodial, Department Specialists

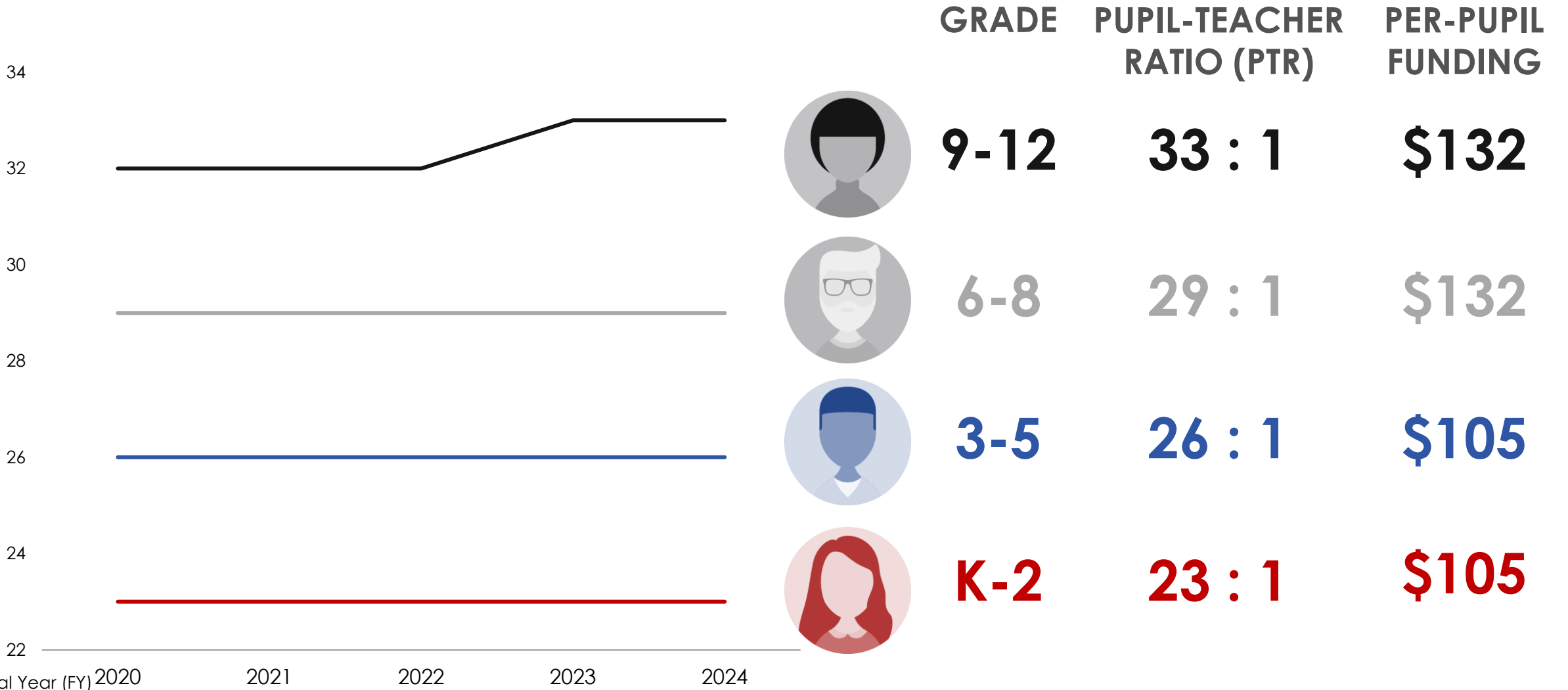
MSPA: School Administrators

MLMA: Supervisors

EXEC: Directors, School Board

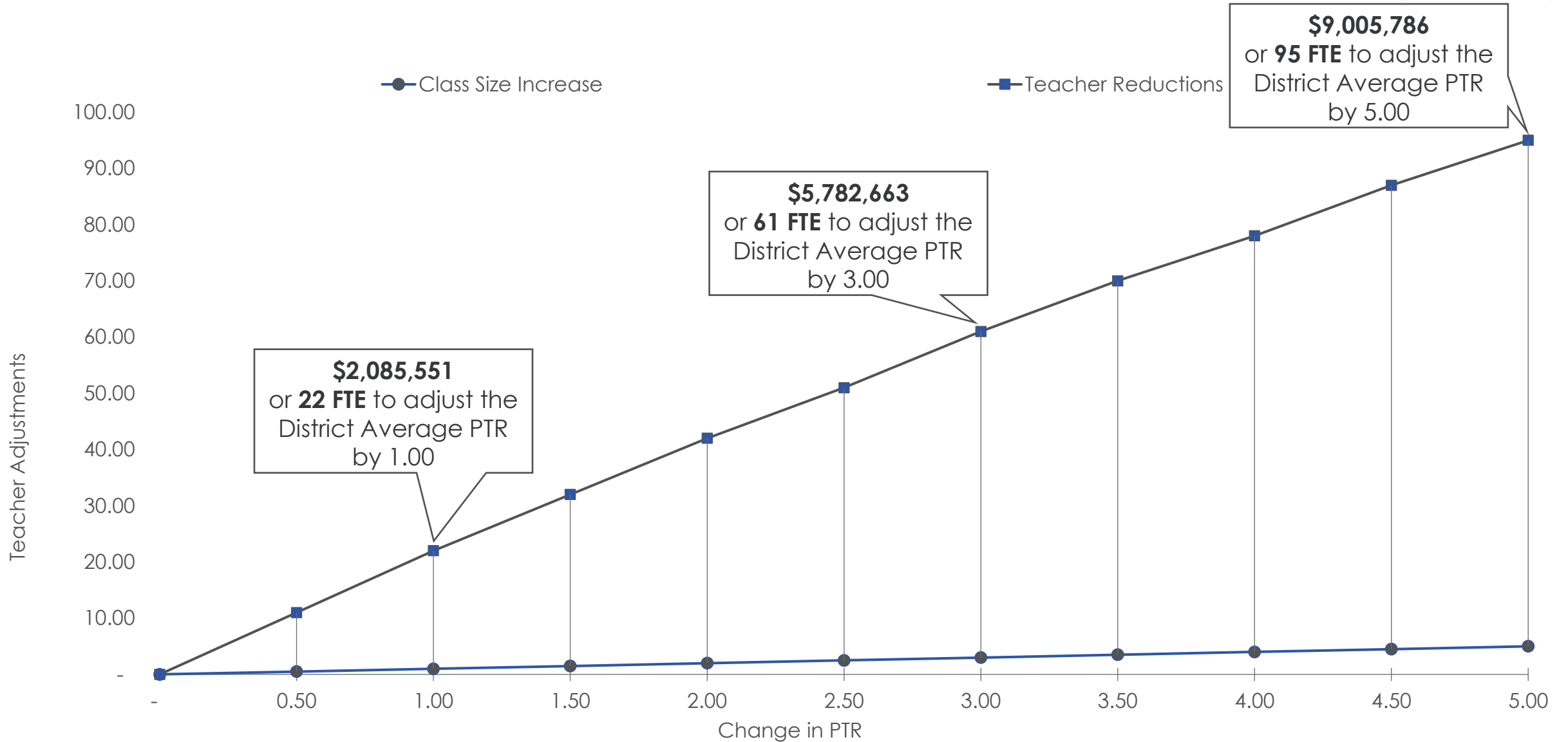


# RATIOS AND METRICS





# IMPACT OF PUPIL TO TEACHER RATIO (PTR)





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# SUPPLEMENTAL RESOURCES

# SUPPLEMENTAL RESOURCES

A stylized, light gray background illustration of a landscape. It features jagged mountains in the upper left, a large white circle representing the sun or moon in the upper right, a wide river or lake in the middle, and a campfire with two people walking towards it in the lower right. The overall style is minimalist and graphic.

- Grants
  - Student Transportation
    - Impact on the General Fund
  - ESSER & Other Local, State & Federal Grants
- Fund Balance

# STATE TRANSPORTATION FUNDING

## FY 2024 PER PUPIL ALLOCATION CALCULATION

	Factor	Projected Count
Total ADM/Enrollment		19,383.24
Correspondence Study Enrollment		3,158.63
<b>Total Eligible ADM/Enrollment</b>		<b>16,224.61</b>
<b>Total Student Transportation Funding</b>	<b>1,005.000</b>	<b>16,305,733.00</b>
<b>Student Transportation Funding Required Deficit/Subsidy</b>		<b>\$ 3,565,244</b>

\* Unverified by State of Alaska, Department of Education & Early Development

# REMAINING ESSER FUNDS

- Maintain Staffing
- Learning Loss Allocations
- AP/IB Testing
- CTE Certifications
- HVAC Upgrades
- Classroom Technology
- Alaska Native Science and Engineering Program (ANSEP)

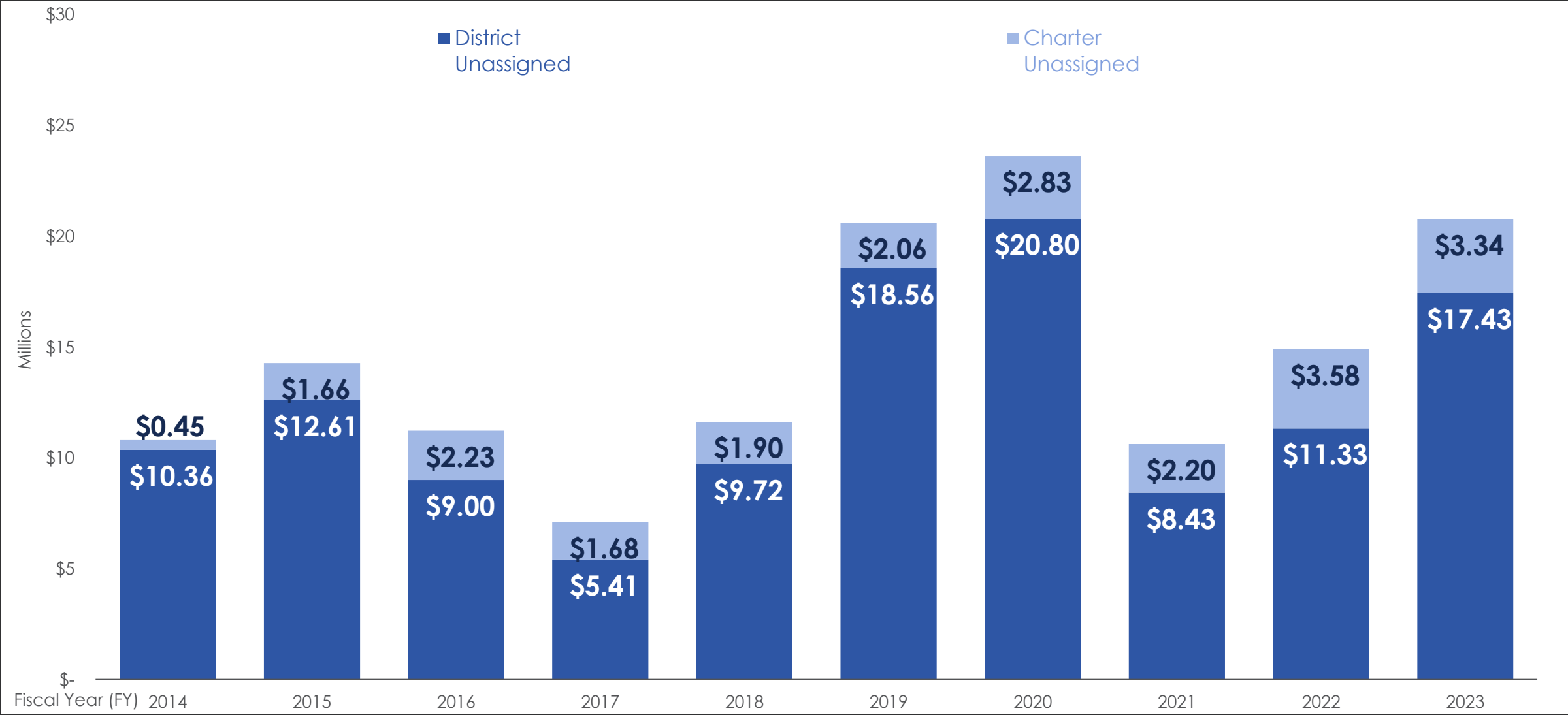
	CARES ESSER I	CRRSA ESSER II	ARP ESSER III
Original Award (Revenue)	(3,997,351)	(15,835,981)	(35,565,364)
Charter Allocations*	286,305	1,271,801	2,856,249
2020 Expenditures	193,312	-	-
2021 Expenditures	3,514,770	1,895,728	-
2022 Budgeted Expenditures	2,965	6,895,190	11,097,785
2023 Budgeted Expenditures	-	5,758,155	4,576,094
<b>Available \$</b>	<b>\$ -</b>	<b>\$ (15,107)</b>	<b>\$ (17,035,236)</b>

\*Includes \$510,666 in unspent Charter Allocations

Estimated Available for FY 2024:

# \$17,050,343

# HISTORIC UNASSIGNED FUND BALANCE

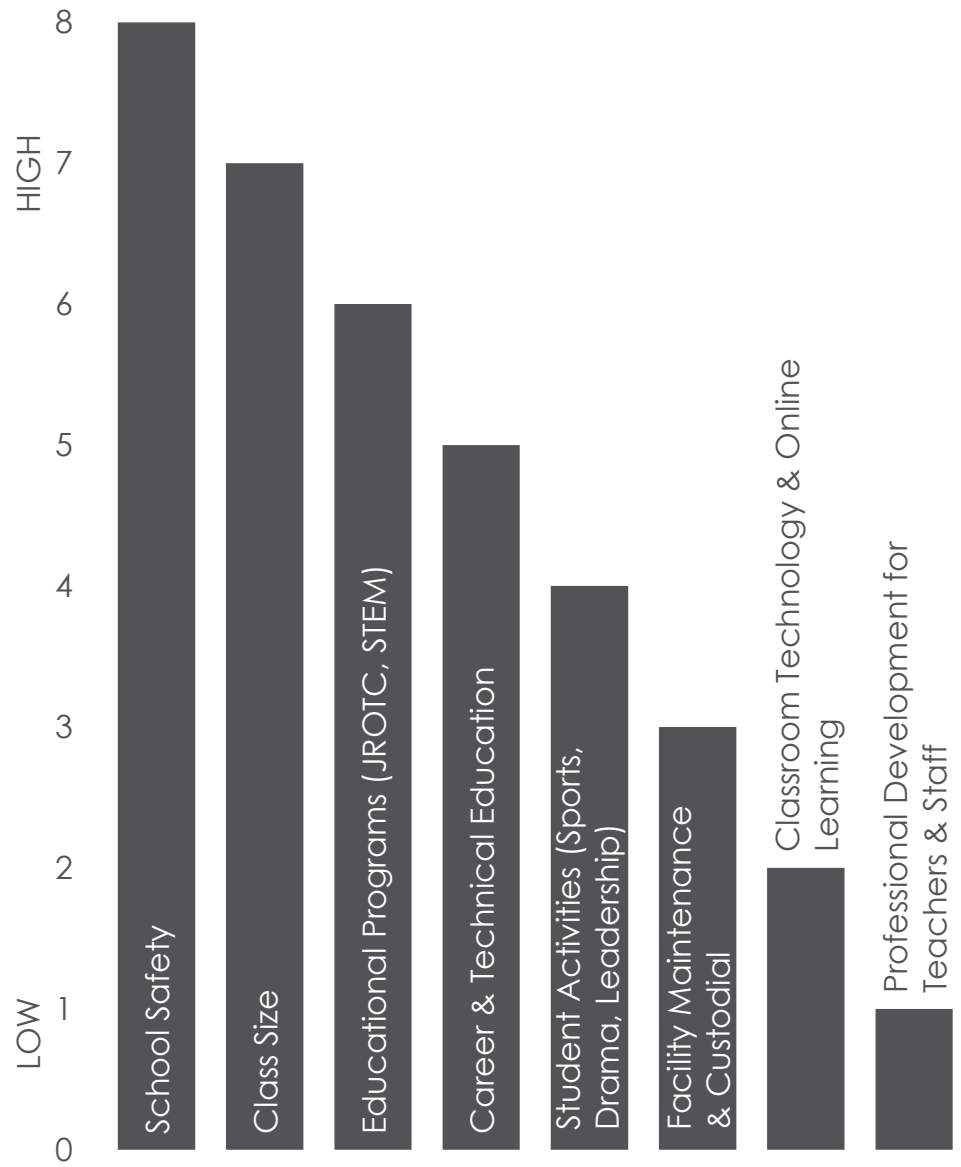




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# FY 2025 EXPENDITURE: NEXT STEPS

# EXPENDITURE PRIORITY SURVEY



PRIORITY	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021
School Safety	8	8	8	8	8
Class Size	7	9	9	9	9
Educational Programs (STEM, JROTC, AP/IB)	6	4	4	2	3
Career & Technical Education	5	6	7	6	7
Student Activities	4	5	5	5	5
Facility Maintenance & Custodial Services	3	3	6	4	6
Classroom Technology & Online Learning	2	1	3	1	2
Professional Development for Teachers & Staff	1	2	2	3	4
School Choice	-	7	1	7	1



# FY 2024 REVISED & FY 2025 PRELIMINARY

## EXPENDITURE COMPARISON

	<b>FY 2024 Revised Expenditures</b>	<b>FY 2025 Preliminary Expenditures</b>	<b>Change</b>
Salaries & Benefits	204,642,314	223,247,965	18,605,651
Non-Personnel	34,627,453	30,901,125	(3,726,328)
District Managed	10,976,183	13,616,032	2,639,849
Utilities	8,108,996	8,359,099	250,103
<b>Expenditures</b>	<b>258,354,946</b>	<b>276,124,221</b>	<b>17,769,275</b>
Transfers to Other Funds	6,771,883	5,733,087	(1,038,796)
	<b>265,126,829</b>	<b>281,857,308</b>	<b>16,730,479</b>



QUESTIONS?

THANK YOU