

# MSBSD SUPERINTENDENT'S PROPOSED BUDGET



FOR FISCAL YEAR 2024-2025

# BUDGET HIGHLIGHTS

- **State Funding remains unknown at this time:**
  - Enrollment is projected to increase by 29 students in FY 2025.
  - The BSA is maintained at \$5,960 AADM as outlined in the governor's budget.
  - Student transportation funding remains flat and has since 2016.
  - One-time funds are assumed to be maintained for FY 2025 at the same level as FY 2024.
- **The Required local contribution increases significantly again for FY 2025, at just over \$5.0 Million.**
- **Expenditures include a 3% salary schedule increase, for our two largest employee groups related to collective bargaining.**
- **Federal stimulations funds ESSER III are not available or included in FY 2025.**

# SUMMARY OF ADJUSTMENTS

From Preliminary Budget as Presented on February 21, 2024

<b>REVENUE ADJUSTMENTS</b>	<b>AMOUNT</b>	
Intensive student count increased by 7	0.63	M
Local Appropriation for Renewal & Replacement	(0.15)	M
<b>EXPENDITURE ADJUSTMENTS</b>		
PTR true-up & other staffing adjustments	(6.92)	M
Reduction to department non-personnel budgets	(5.67)	M
Reduction to District managed services	(2.14)	M
Contingency reduced to 0.50%	(1.16)	M
Reduction to substitutes & additional pays	(1.07)	M
Health Insurance adjustment	(1.00)	M
Reduction to school non-personnel metrics	(0.33)	M
<b>TOTAL ADJUSTMENTS</b>	<b>\$18.77</b>	<b>M</b>



MSBSD FY 2025 Superintendent's Proposed General Fund Budget

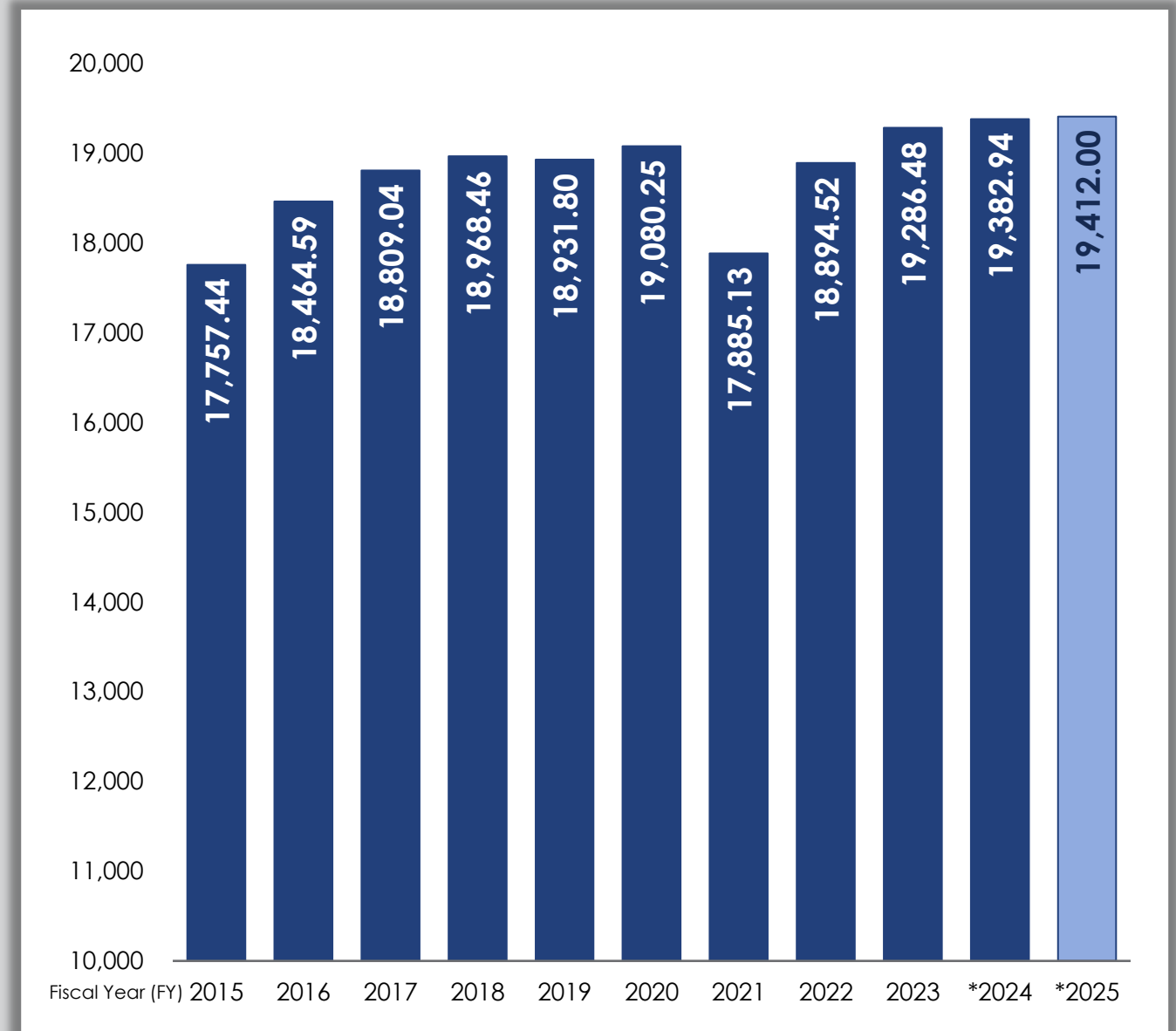
# PROPOSED REVENUES

# REVENUE ASSUMPTIONS

- Borough Appropriation increased by 3%.
  - \$150,000 Appropriated for the Renewal & Replacement Fund for Classroom Technology Refresh.
- BSA maintained at \$5,960 per the Governor's Budget.
- Includes one-time State funding equivalent to current one-time funds of \$340 per AADM.
- PFD Lottery maintained at \$1.50 per AADM.
- All other funding is maintained with no increase or decrease.

# AVERAGE DAILY MEMBERSHIP

10 YEARS HISTORIC  
ADM ENROLLMENT

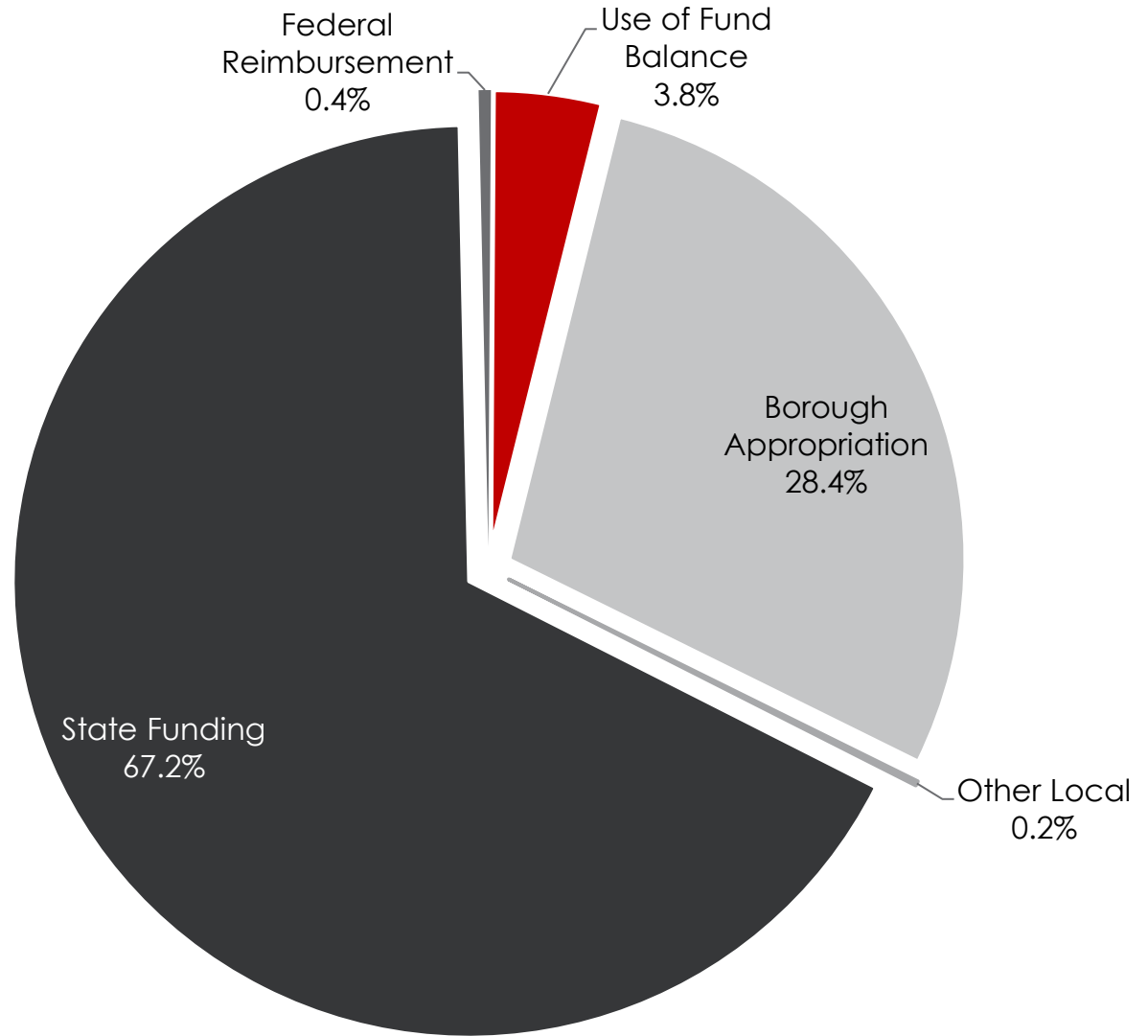


\* Projected/Unaudited

# REVENUE PROJECTION

Excludes On-Behalf Contributions

	AMOUNT
Borough Appropriation	\$75,031,853
<i>Less Renewal &amp; Replacement</i>	<i>(150,000)</i>
Other Local Funding	420,885
State Funding	177,129,159
Federal Reimbursements	1,135,411
<b>Revenues</b>	<b>\$253,567,308</b>



Total Proposed Revenues for FY 2025

# \$263,567,308

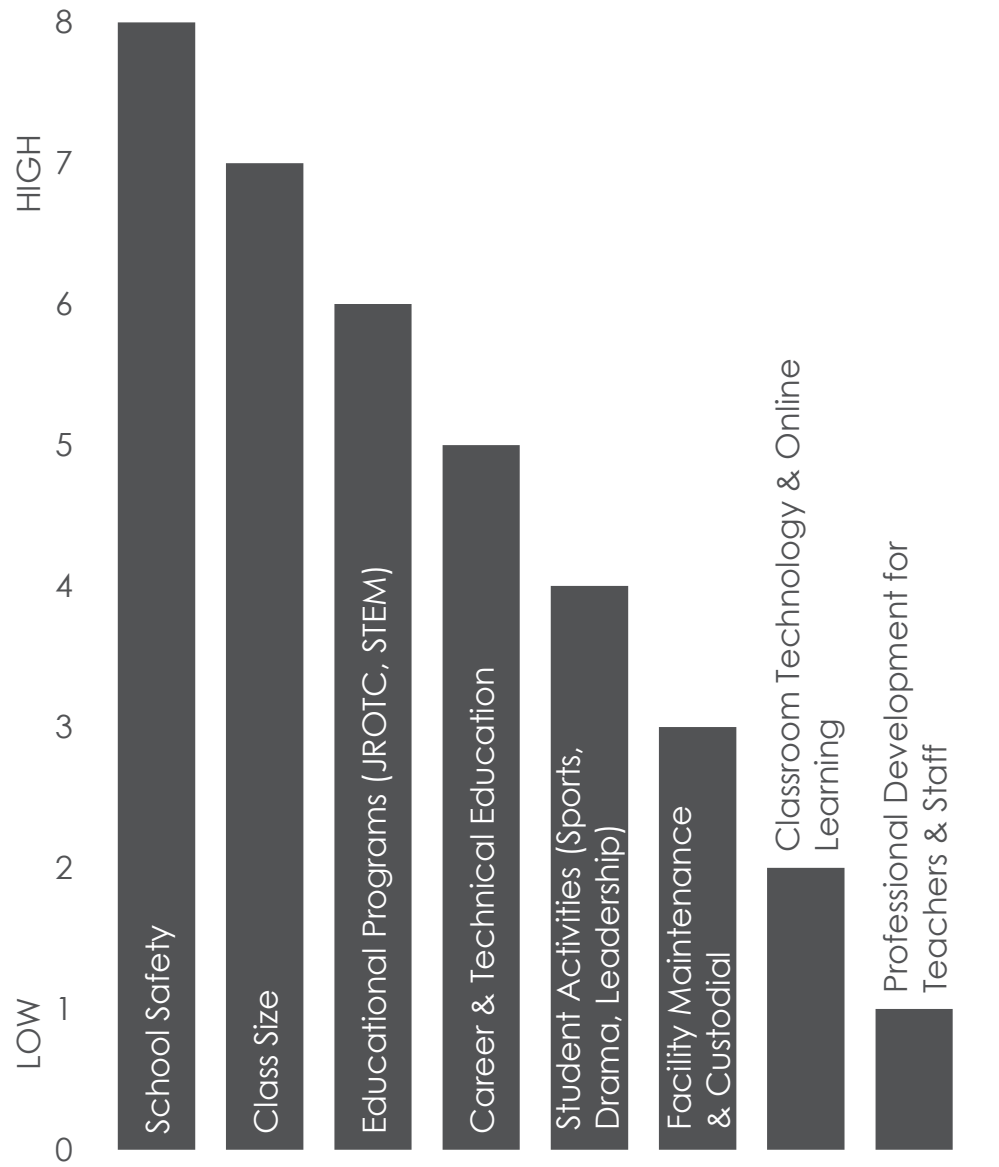


MSBSD FY 2025 Superintendent's Proposed General Fund Budget

# PROPOSED EXPENDITURES



# 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

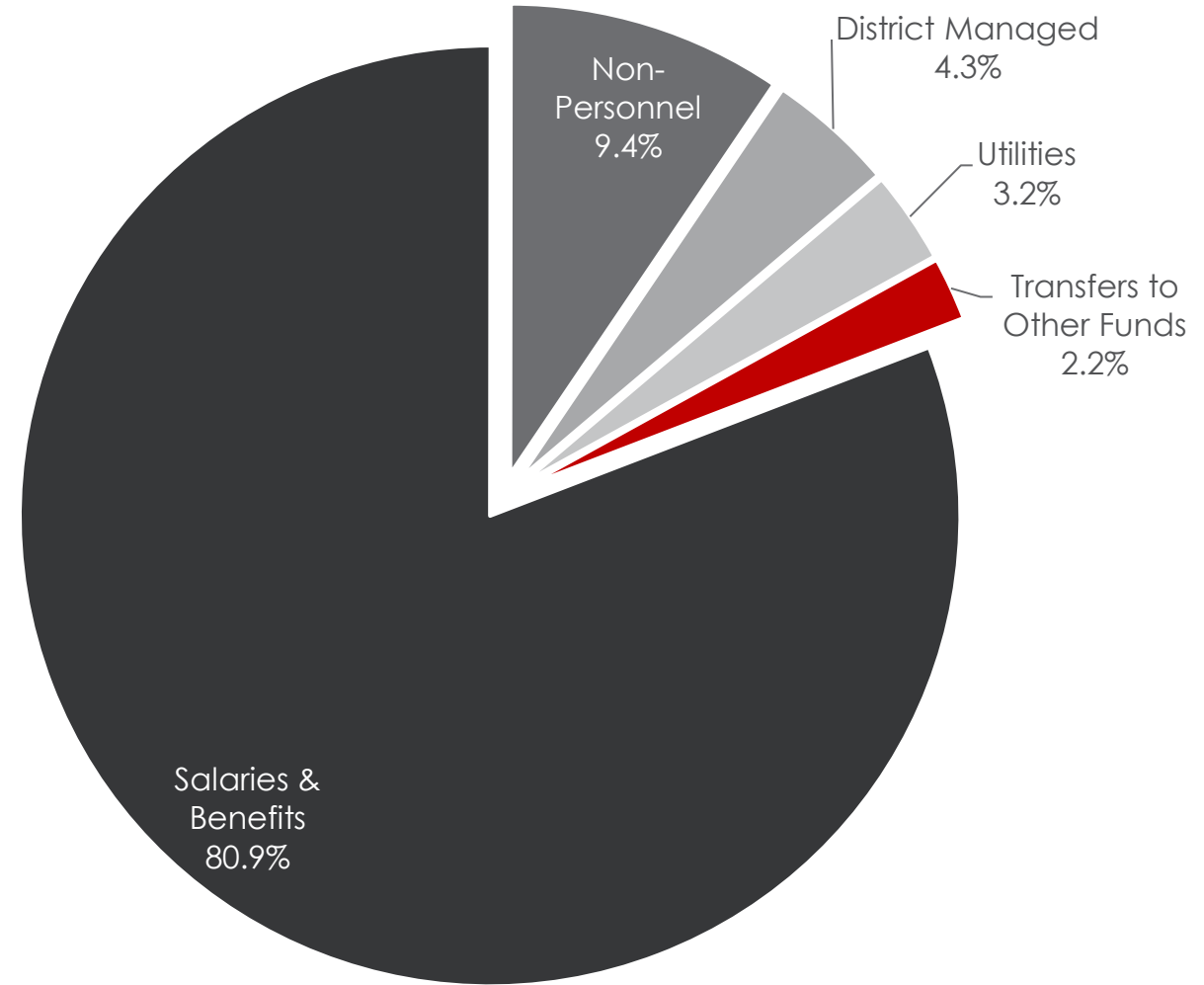
# EXPENDITURE ASSUMPTIONS

- 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.
  - Staffing trued up to the District Pupil-to-Teacher Ratios.
- School Metrics reduced by 17%:
  - Base metric across all grades adjusted from \$100 to \$85.
  - Class Fee metric for grades 6-12 adjusted from \$27 to \$20.
- Department Non-Personnel Budgets reduced by 27%.
- Insurance Bonds & Premiums increased by 9%.
- Utility rates maintained based on an average usage (FY 2019, 2022, 2023).
- Transfers to other funds includes transfers to the Debt Service Fund (\$393,600), and a transfer to subsidize the Student Transportation Fund (\$5,339,487).

# EXPENDITURE PROJECTION

Excludes On-Behalf Contributions

	AMOUNT
Salaries & Benefits	\$213,095,329
Non-Personnel	24,909,879
District Managed	11,469,914
Utilities	8,359,099
<b>Expenditures</b>	<b>\$257,834,221</b>
Transfers to Other Funds	5,733,087



Total Proposed Expenditure for FY 2025

# \$263,567,308

# STAFFING COMPARISON

Full Time Equivalent (FTE)

Certificated Staff	FY 2025 Preliminary	FY 2025 Proposed
Director	7.10	7.10
School Administrator	68.65	68.65
Classroom Teacher	764.59	731.59
SPED Teacher	188.35	181.35
Specialist-School	129.75	128.75
Counselor	34.09	32.59
Nurse	32.75	31.75
Specialist-Department	99.82	99.82
	<b>1,325.10</b>	<b>1,281.59</b>

Non-Certificated Staff	FY 2025 Preliminary	FY 2025 Proposed
School Board	7.00	7.00
Director	7.00	7.00
Supervisor	40.50	40.50
Instructional Support	340.00	306.00
Administrative Support	157.35	157.35
Custodial	104.75	104.75
Specialist-Department	80.63	80.63
	<b>737.23</b>	<b>703.23</b>

Total FY 2025 General Fund Superintendent's Proposed Staffing:

**FTE 1,984.82**





MSBSD FY 2025 Superintendent's Proposed General Fund Budget

# FY 2025 SUMMARY

	FY 2024 Revised Budget	FY 2025 Preliminary Budget	FY 2025 Proposed Budget	% Change
<b>Average Daily Membership (ADM)</b>	19,383	19,412	<b>19,412</b>	0.00%
<b>Revenue</b>				
Borough Appropriation	72,846,459	75,031,853	<b>75,031,853</b>	0.00%
<i>Less Renewal &amp; Replacement</i>	<i>(1,456,870)</i>	-	<i>(150,000)</i>	100.00%
Other Local Funding	406,000	420,885	<b>420,885</b>	0.00%
State Foundation	170,739,557	164,460,156	<b>165,003,973</b>	0.33%
Other State Funds	12,166,969	12,040,988	<b>12,125,186</b>	0.70%
Federal Sources	1,150,296	1,135,411	<b>1,135,411</b>	0.00%
<b>Revenue</b>	<b>255,852,411</b>	<b>253,089,293</b>	<b>253,567,308</b>	<b>0.19%</b>
Use of Fund Balance	9,201,379	10,000,000	<b>10,000,000</b>	100.00%
Transfers From Other Funds	73,039	-	-	100.00%
<b>Total Revenue \$</b>	<b>\$ 265,126,829</b>	<b>\$ 263,089,293</b>	<b>\$ 263,567,308</b>	<b>0.18%</b>
<b>Expenditure</b>				
Salaries & Benefits	204,642,314	223,247,965	<b>213,095,329</b>	-4.55%
Non-Personnel	34,627,453	30,901,125	<b>24,909,879</b>	-19.39%
District Managed	10,976,183	13,616,032	<b>11,469,914</b>	-15.76%
Utilities	8,108,996	8,359,099	<b>8,359,099</b>	0.00%
<b>Expenditure</b>	<b>258,354,946</b>	<b>276,124,221</b>	<b>257,834,221</b>	<b>-6.62%</b>
Transfers to Other Funds	6,698,844	5,733,087	<b>5,733,087</b>	0.00%
Transfers to Other Government Units	73,039	-	-	100.00%
<b>Total Expenditure \$</b>	<b>\$ 265,126,829</b>	<b>\$ 281,857,308</b>	<b>\$ 263,567,308</b>	<b>-6.49%</b>
<b>Deficit</b>	-	<b>18,768,015</b>	-	

# BUDGET SUMMARY

	FY 2024 Revised Budget	FY 2025 Preliminary Budget	FY 2025 Proposed Budget	% Change
<b>Average Daily Membership (ADM)</b>	19,383	19,412	<b>19,412</b>	0.00%
<b>Revenue</b>				
Borough Appropriation	72,846,459	75,031,853	<b>75,031,853</b>	0.00%
<i>Less Renewal &amp; Replacement</i>	<i>(1,456,870)</i>	-	<i>(150,000)</i>	← 100.00%
Other Local Funding	406,000	420,885	<b>420,885</b>	0.00%
State Foundation	170,739,557	164,460,156	<b>165,003,973</b>	← 0.33%
Other State Funds	12,166,969	12,040,988	<b>12,125,186</b>	← 0.70%
Federal Sources	1,150,296	1,135,411	<b>1,135,411</b>	0.00%
<b>Revenue</b>	<b>255,852,411</b>	<b>253,089,293</b>	<b>253,567,308</b>	<b>0.19%</b>
Use of Fund Balance	9,201,379	10,000,000	<b>10,000,000</b>	100.00%
Transfers From Other Funds	73,039	-	-	100.00%
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<b>Expenditure</b>				
Salaries & Benefits	204,642,314	223,247,965	<b>213,095,329</b>	← -4.55%
Non-Personnel	34,627,453	30,901,125	<b>24,909,879</b>	← -19.39%
District Managed	10,976,183	13,616,032	<b>11,469,914</b>	← -15.76%
Utilities	8,108,996	8,359,099	<b>8,359,099</b>	0.00%
<b>Expenditure</b>	<b>258,354,946</b>	<b>276,124,221</b>	<b>257,834,221</b>	<b>-6.62%</b>
Transfers to Other Funds	6,698,844	5,733,087	<b>5,733,087</b>	0.00%
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<b>Total Expenditure \$</b>	<b>265,126,829</b>	<b>\$ 281,857,308</b>	<b>\$ 263,567,308</b>	<b>-6.49%</b>
<b>Deficit</b>	-	<b>18,768,015</b>	-	

Renewal & Replacement Appropriation

Intensive Adjustment

State One-Time Funds Intensive Adjustment

PTR True Up & Other Staffing Adjustments  
 Reductions to Substitutes & Additional Pays  
 Health Insurance Adjustment  
 Contingency Reduced to 0.50%

27% Department Reduction  
 17% School Metric Adjustment

Reduction to District Managed Services

# BUDGET SUMMARY



MSBSD FY 2025 Superintendent's Proposed General Fund Budget

# IMPACT OF SB140



	FY 2025 Preliminary Budget	FY 2025 Proposed Budget	FY 2025 SB140 Proposed	% Change
<b>Average Daily Membership (ADM)</b>	19,412	19,412	<b>19,412</b>	-
<b>Revenue</b>				
Borough Appropriation	75,031,853	75,031,853	<b>75,031,853</b>	0.00%
<i>Less Renewal &amp; Replacement</i>	-	<i>(150,000)</i>	<b><i>(150,000)</i></b>	0.00%
Other Local Funding	420,885	420,885	<b>420,885</b>	0.00%
State Foundation	164,460,156	165,003,973	<b>191,422,849</b>	16.01%
Other State Funds	12,040,988	12,125,186	<b>746,271</b>	-93.85%
Federal Sources	1,135,411	1,135,411	<b>1,135,411</b>	0.00%
<b>Revenue</b>	<b>253,089,293</b>	<b>253,567,308</b>	<b>268,607,269</b>	<b>5.93%</b>
Use of Fund Balance	10,000,000	10,000,000	<b>10,000,000</b>	0.00%
<b>Total Revenue</b>	<b>\$ 263,089,293</b>	<b>\$ 263,567,308</b>	<b>\$ 278,607,269</b>	<b>5.71%</b>
<b>Expenditure</b>				
Salaries & Benefits	223,247,965	213,095,329	<b>222,543,694</b>	4.43%
Non-Personnel	30,901,125	24,909,879	<b>29,541,192</b>	18.59%
District Managed	13,616,032	11,469,914	<b>12,430,197</b>	8.37%
Utilities	8,359,099	8,359,099	<b>8,359,099</b>	0.00%
<b>Expenditure</b>	<b>276,124,221</b>	<b>257,834,221</b>	<b>272,874,182</b>	<b>5.83%</b>
Transfers to Other Funds	5,733,087	5,733,087	<b>5,733,087</b>	0.00%
<b>Total Expenditure</b>	<b>\$ 281,857,308</b>	<b>\$ 263,567,308</b>	<b>\$ 278,607,269</b>	<b>5.71%</b>
<b>Deficit</b>	<b>18,768,015</b>	-	-	

# SB140 BUDGET SUMMARY

	FY 2025 Preliminary Budget	FY 2025 Proposed Budget	FY 2025 SB140 Proposed	% Change
<b>Average Daily Membership (ADM)</b>	19,412	19,412	<b>19,412</b>	-
<b>Revenue</b>				
Borough Appropriation	75,031,853	75,031,853	<b>75,031,853</b>	0.00%
<i>Less Renewal &amp; Replacement</i>	-	(150,000)	<b>(150,000)</b>	0.00%
Other Local Funding	420,885	420,885	<b>420,885</b>	0.00%
State Foundation	164,460,156	165,003,973	<b>191,422,849</b>	16.01%
Other State Funds	12,040,988	12,125,186	<b>746,271</b>	93.85%
Federal Sources	1,135,411	1,135,411	<b>1,135,411</b>	0.00%
<b>Revenue</b>	<b>253,089,293</b>	<b>253,567,308</b>	<b>268,607,269</b>	<b>5.93%</b>
Use of Fund Balance	10,000,000	10,000,000	<b>10,000,000</b>	0.00%
<b>Total Revenue</b>	<b>\$ 263,089,293</b>	<b>\$ 263,567,308</b>	<b>\$ 278,607,269</b>	<b>5.71%</b>
<b>Expenditure</b>				
Salaries & Benefits	223,247,965	213,095,329	<b>222,543,694</b>	4.43%
Non-Personnel	30,901,125	24,909,879	<b>29,541,192</b>	18.59%
District Managed	13,616,032	11,469,914	<b>12,430,197</b>	8.37%
Utilities	8,359,099	8,359,099	<b>8,359,099</b>	0.00%
<b>Expenditure</b>	<b>276,124,221</b>	<b>257,834,221</b>	<b>272,874,182</b>	<b>5.83%</b>
Transfers to Other Funds	5,733,087	5,733,087	<b>5,733,087</b>	0.00%
<b>Total Expenditure</b>	<b>\$ 281,857,308</b>	<b>\$ 263,567,308</b>	<b>\$ 278,607,269</b>	<b>5.71%</b>
<b>Deficit</b>	<b>18,768,015</b>	-	-	

BSA Increased by \$680 to \$6,640

AK Reads Funding at \$500  
Removed \$340 in One-Time Funding

Reinstated all Certificated Staff  
Reinstated Additional Pays  
Contingency Maintained at 0.50%

Reinstated School Metrics  
Reinstated most Department Reductions

Reinstated most District Managed Services

# SB140 BUDGET SUMMARY

# WE ARE MSBSD



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