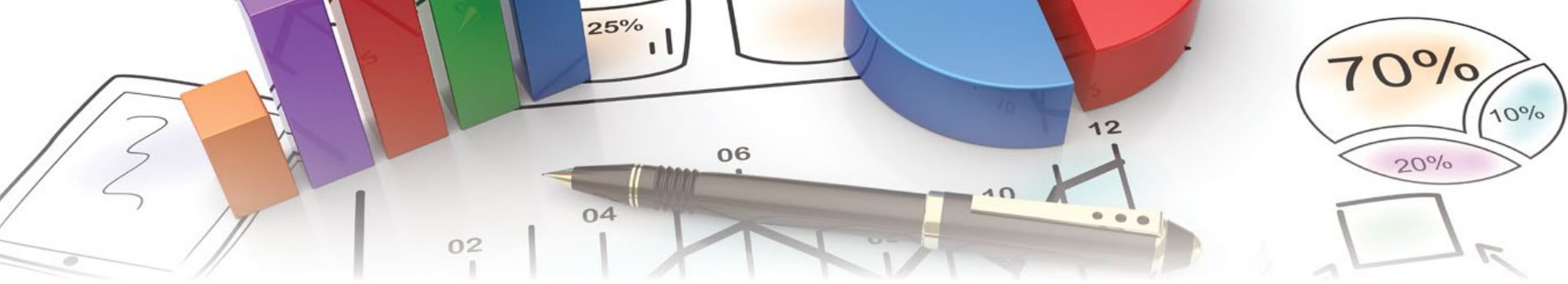


# **Anchorage School District FY 2026-27 Preliminary Budget Overview**

**Budget Advisory Commission  
February 12, 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

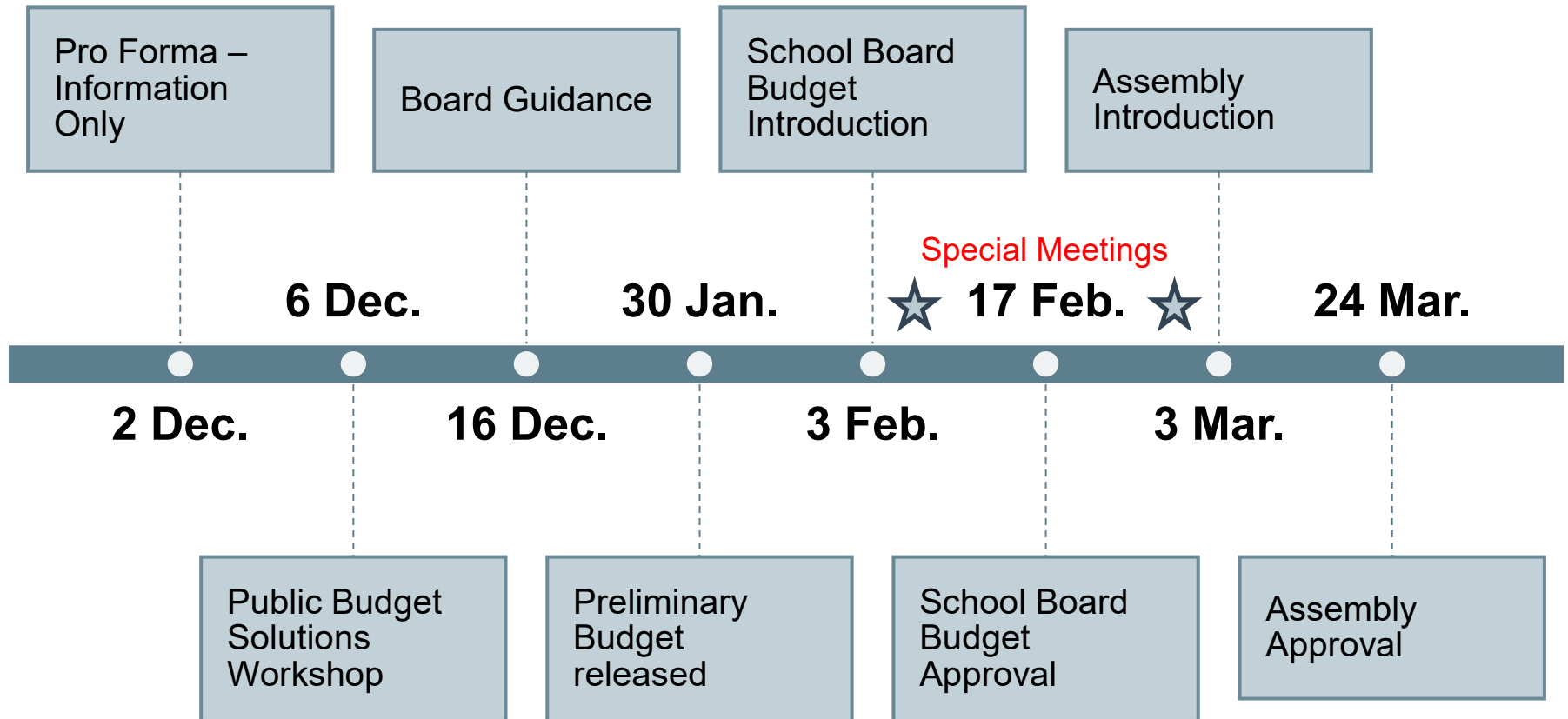
ASD exhausted most of the available fund balance

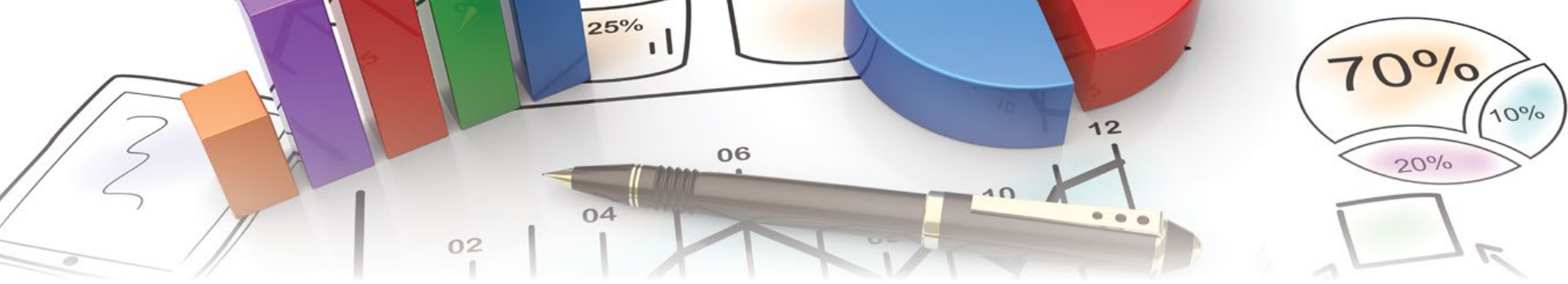
Expenditures increase each year to continue the exact same level of operations, programs and services as the year before



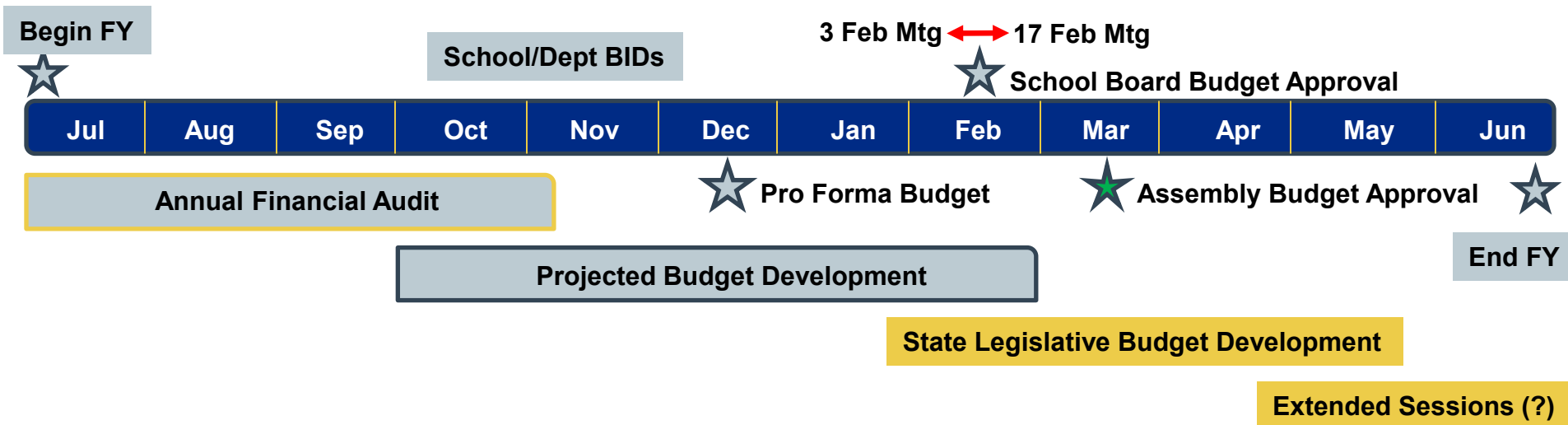


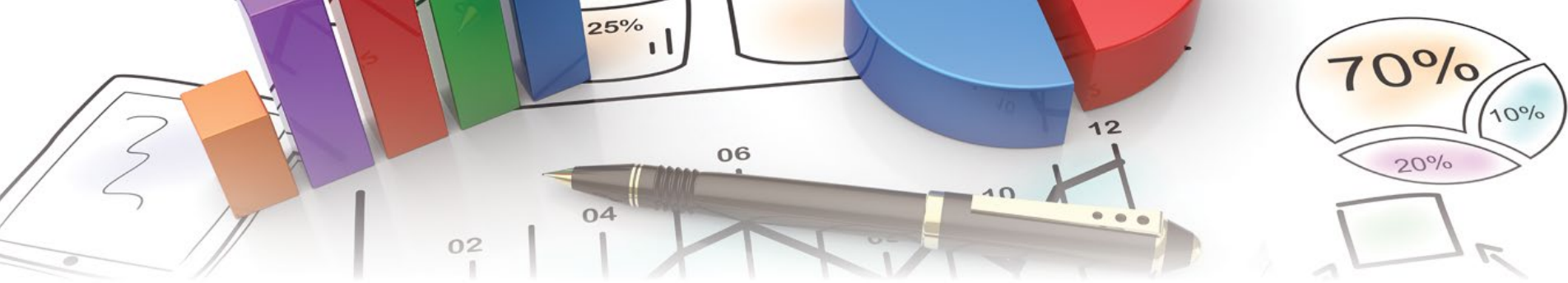
# FY27 Budget Development Dates





# 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



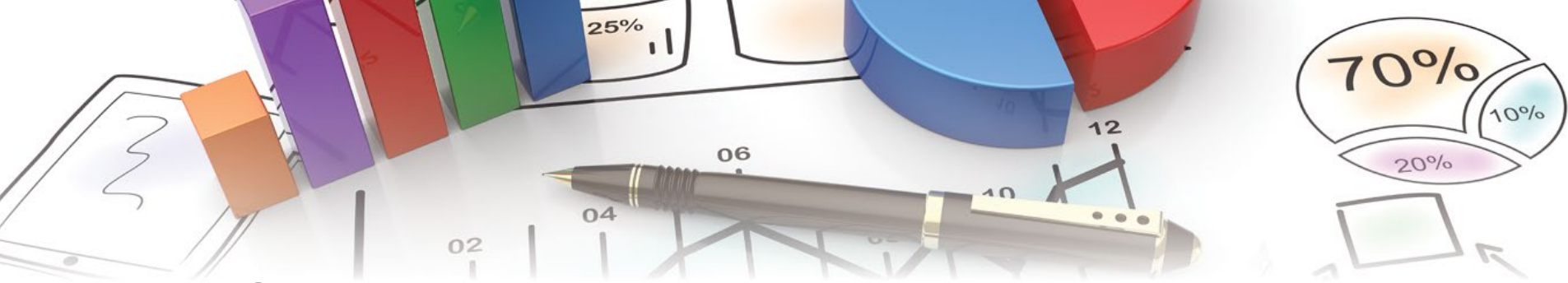
Closed:

- 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

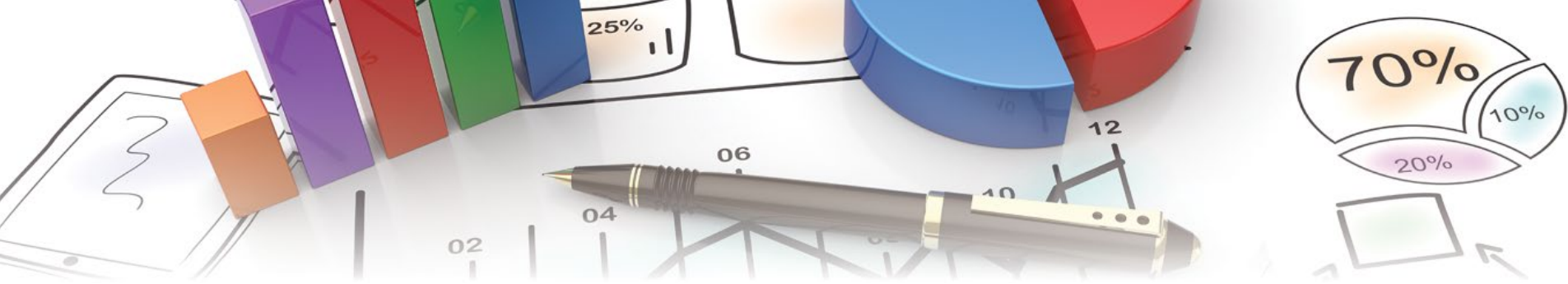
- Maintenance: \$1.6 million

## Curriculum Updates

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







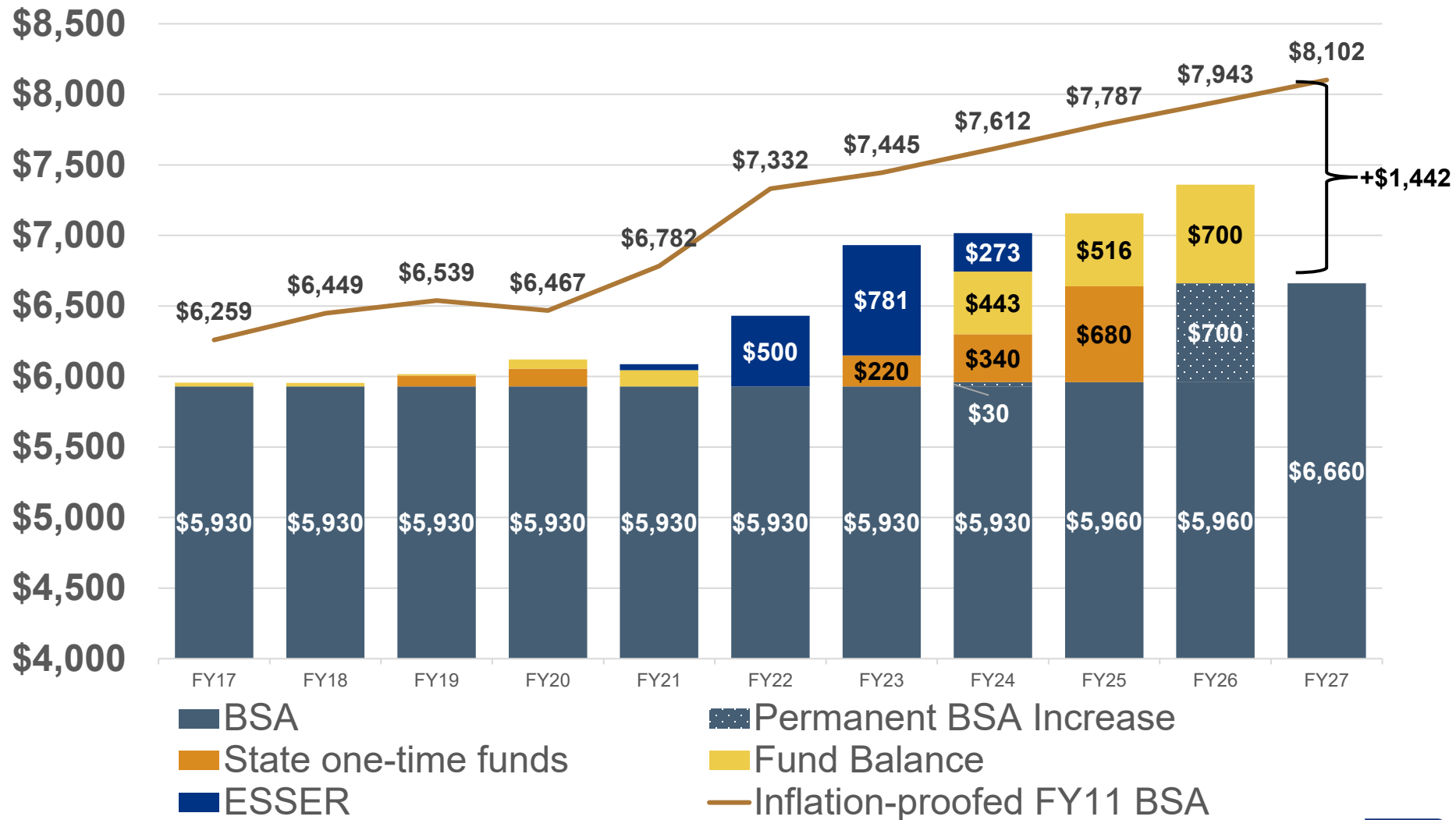
# Deficit Estimate Timeline

\$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

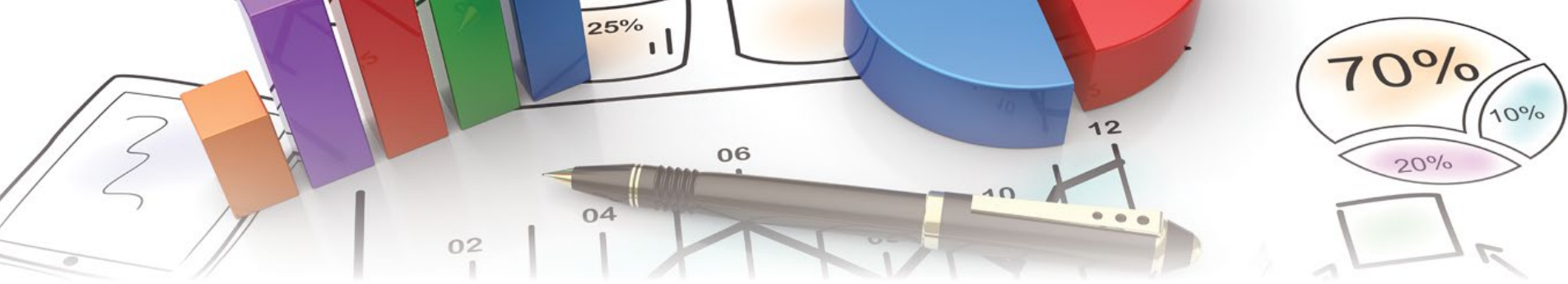
Based on the Proposed Budget for FY27, dated 12/11/25

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%
<b>DEED K-12 Support for Districts</b>	<b>1,281,045.30</b>	<b>1,365,535.70</b>	<b>84,490.40</b>	<b>6.6%</b>
<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%

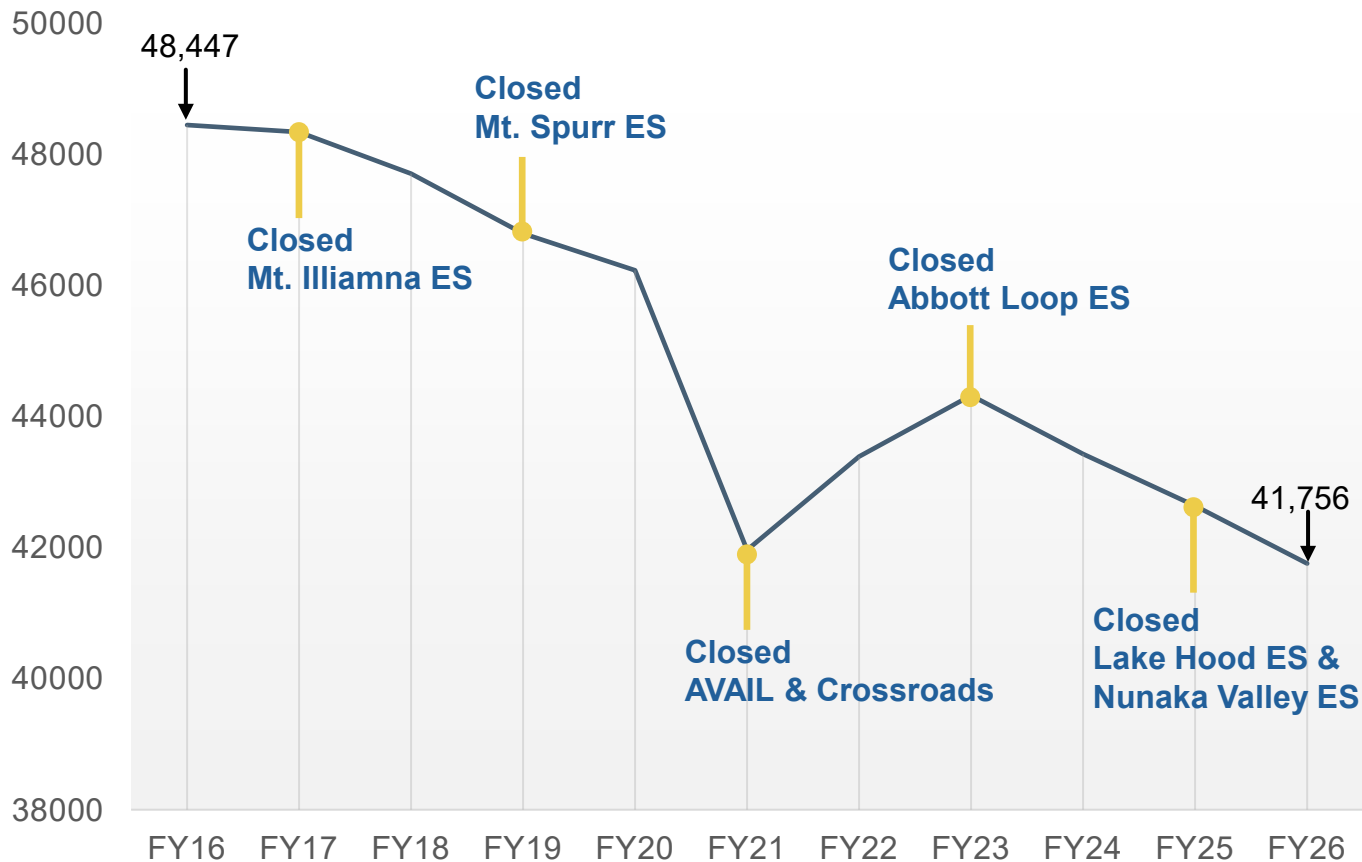
[https://omb.alaska.gov/ombfiles/27\\_budget/FY27Gov\\_dept\\_summary\\_all\\_funds\\_12-11-25.pdf](https://omb.alaska.gov/ombfiles/27_budget/FY27Gov_dept_summary_all_funds_12-11-25.pdf)

[https://omb.alaska.gov/ombfiles/17\\_budget/Department\\_Summary\\_All\\_Funds\\_6-29-16.pdf](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



# 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

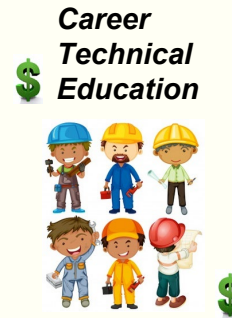
*Bilingual Education*  
*Special Education*  
*Gifted & Talented*  
*Vocational Education*

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

**44,003 → 52,804**

## Step 4

### CTE Factor

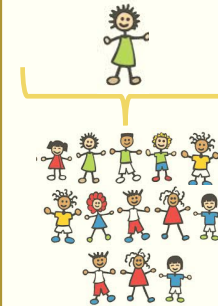


The previously adjusted ADM is multiplied by 1.015, providing an additional 1.5%.

**52,804 → 53,723**

## Step 5

### Intensive Needs Factor

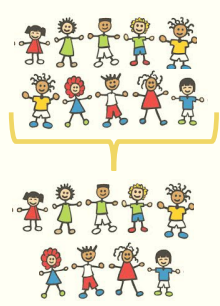


The intensive needs count is multiplied by 13.

**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
Anchorage	\$9,131		0%
Mat-Su	\$10,115		11%
Fairbanks	\$10,441		14%
Mt. Edgecumbe	\$11,292		24%
Juneau	\$11,545		26%
Ketchikan Gateway	\$11,837		30%
Kenai Peninsula	\$12,341		35%
Valdez	\$13,064		43%
Sitka	\$13,069		43%
Kodiak Island	\$13,457		47%
Cordova	\$13,820		51%
Wrangell	\$13,900		52%
Petersburg	\$14,370		57%
Haines	\$14,669		61%
Delta/Greely	\$14,854		63%
Dillingham	\$14,924		63%
Nome	\$15,335		68%
Galena	\$15,772		73%
Skagway	\$16,269		78%
Craig	\$16,420		80%
Unalaska	\$16,521		81%
Nenana	\$16,560		81%
Annette Island	\$17,022		86%
Klawock	\$17,539		92%
Copper River	\$18,572		103%
Kashunamiut	\$18,854		106%

School District	State Foundation Funding (Basic Need) per Non- Intensive, Non- Correspondence Student		Differential above Anchorage
Denali	\$19,253		111%
Hoonah	\$19,685		116%
Kake	\$20,005		119%
Hydaburg	\$20,067		120%
Lower Kuskokwim	\$20,117		120%
North Slope	\$20,362		123%
Yakutat	\$20,383		123%
Bristol Bay	\$20,654		126%
Yup'it	\$21,837		139%
Chatham	\$21,887		140%
Northwest Arctic	\$21,927		140%
Saint Mary's	\$22,524		147%
Lower Yukon	\$22,915		151%
Pribilof	\$23,106		153%
Southwest Region	\$23,463		157%
SE Island	\$24,579		169%
Alaska Gateway	\$24,938		173%
Bering Strait	\$26,061		185%
Yukon/Koyukuk	\$26,246		187%
Kuspuk	\$26,813		194%
Chugach	\$27,014		196%
Aleutians East	\$30,206		231%
Lake & Peninsula	\$32,359		254%
Iditarod Area	\$33,850		271%
Yukon Flats	\$35,180		285%
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	<u>\$6,660</u>
Basic Need (BSA x ADM)	\$470,787,334

Required Local Effort (Property Taxes)	\$(138,927,243)
State Reduction for Federal Impact Aid Received	\$(6,525,000)
State Foundation Revenue	\$325,335,091
Other State Revenue	—
State Quality Schools Grant	\$1,131,021
Total State Revenue	<u>\$326,466,112</u>

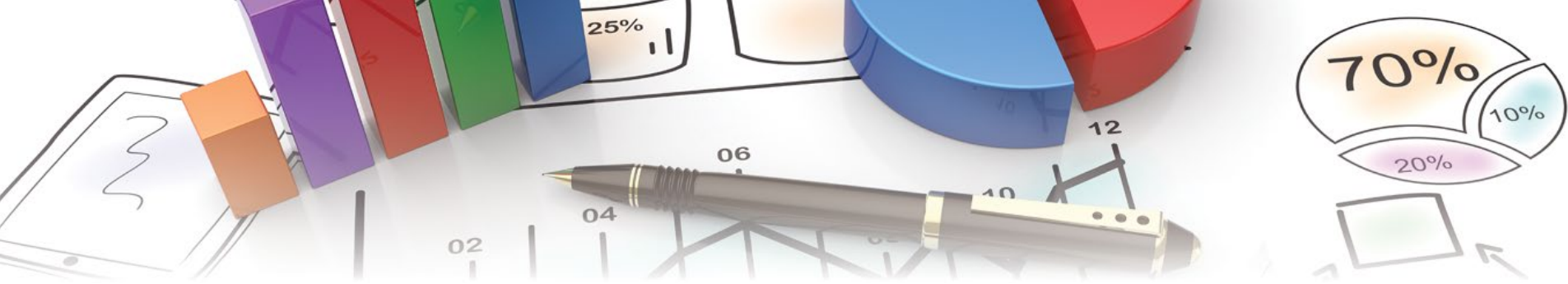
\$52,425,374,890	MOA Property Values
x 2.65	Mills
\$138,927,243	Total Required Local Taxes

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

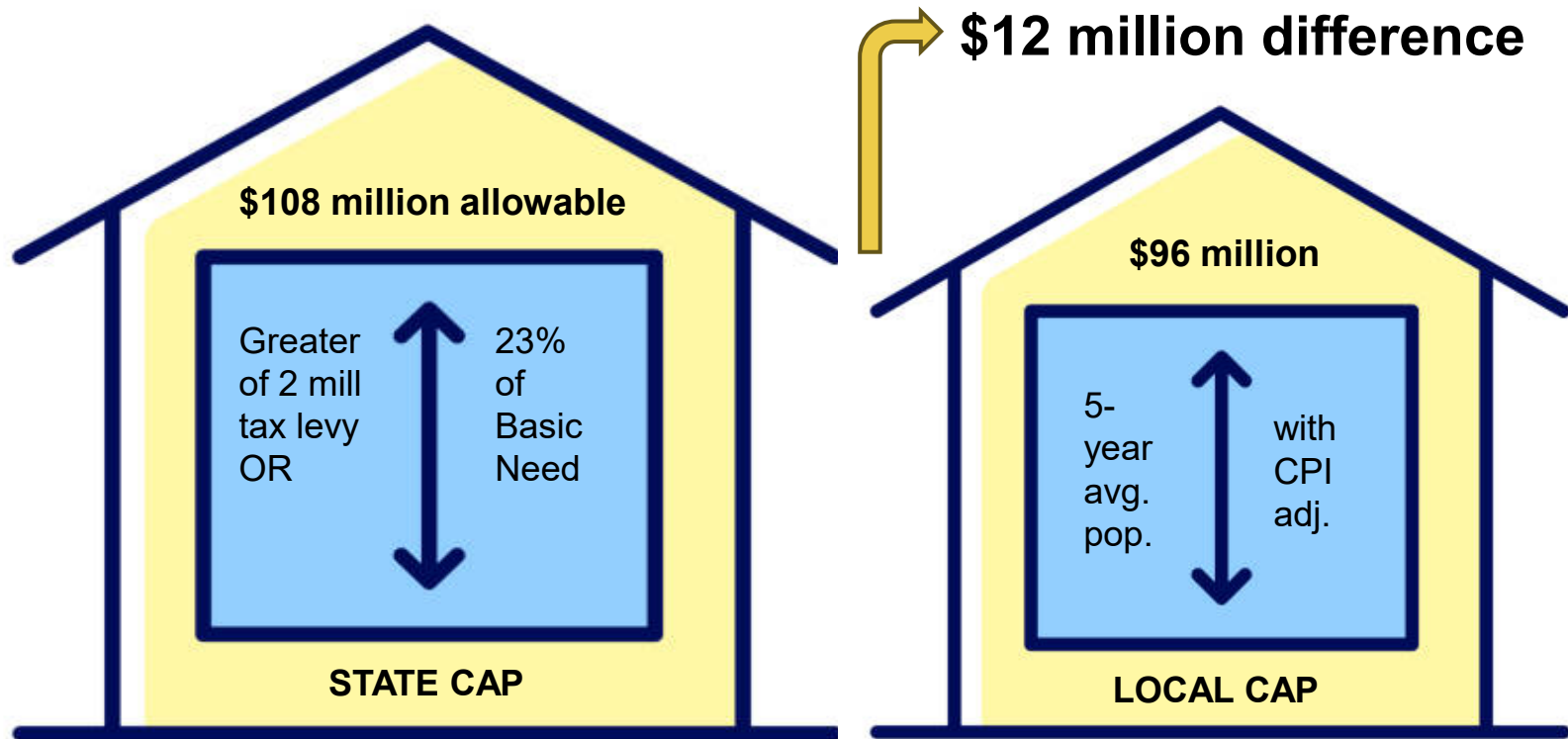
- State of Alaska – greater of 2 mill tax levy or 23% of basic need
  - \$108.5 million for FY27
- Municipal Tax Cap – increases with 5-year averages of population and inflation
  - Includes both required local and additional allowable contributions
  - Due to the increase in the RLC, the additional 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.**





# State Cap on Local Contributions vs. Municipal Tax Cap



# 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%



# FY27 Upper Limit Spending Summary

## Municipal Upper Limit Summary

### **Governmental Funds Summary** (in millions \$)

	Actual [1] FY 2022-23	Actual [1] FY 2023-24	Actuals [1] FY 2024-25	Adopted Budget FY 2025-26	Preliminary Budget FY 2026-27	FY26 Adopted vs. FY27 Preliminary	
						\$	%
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

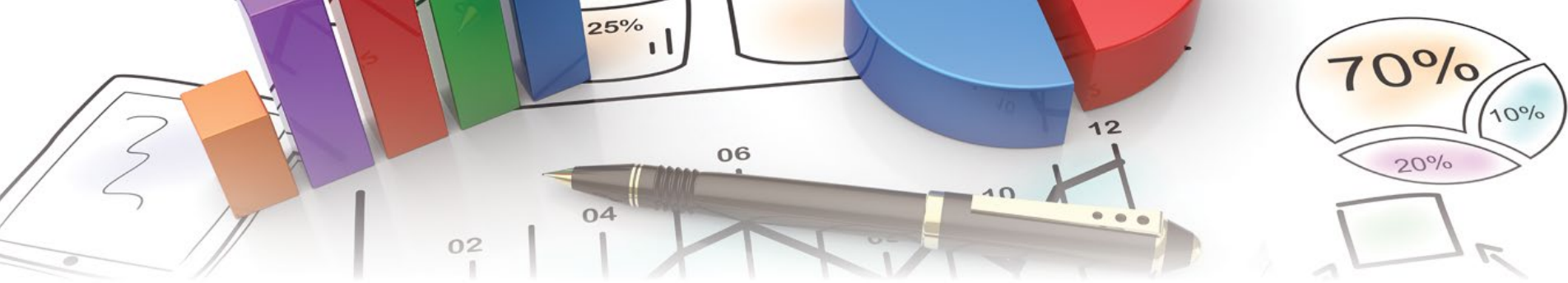
[3] Capital Projects includes capital Legislative grants and General Fund contributions only; voter approved bond projects that are repaid through debt service have been excluded



# General Fund Revenue

## General Fund Revenue

	Actual FY 2022-23	Actual FY 2023-24	Actual FY 2024-25	Adopted Budget FY 2025-26	Preliminary Budget FY 2026-27	FY26 Adopted vs. FY27 Preliminary	
						\$	%
<b>Local Revenue</b>							
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%
<b>State Revenue</b>							
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%
<b>Federal Revenue</b>							
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 from Proforma Projection

## 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

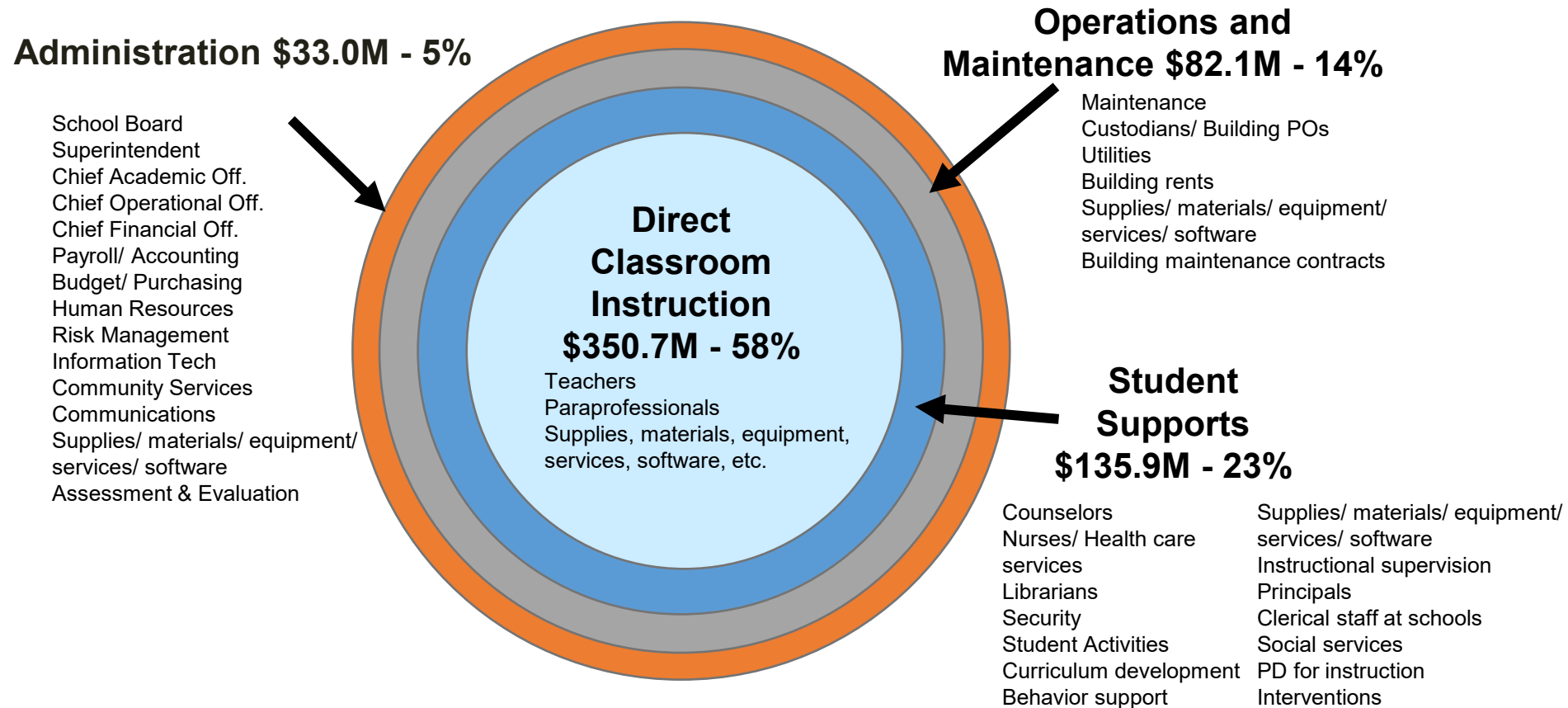
## ADM\* Counts

- Dually enrolled students

\*Average Daily Membership

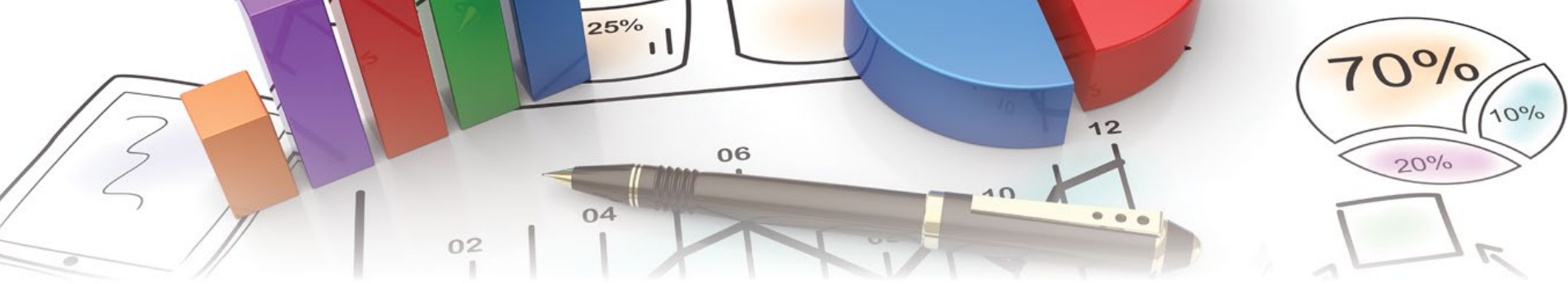


# Preliminary Budget – FY27 Allocations



	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%
<b>Total</b>	<b>\$ 644,431,046</b>	<b>\$ 601,740,979</b>	<b>100%</b>	<b>100%</b>





# 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)**

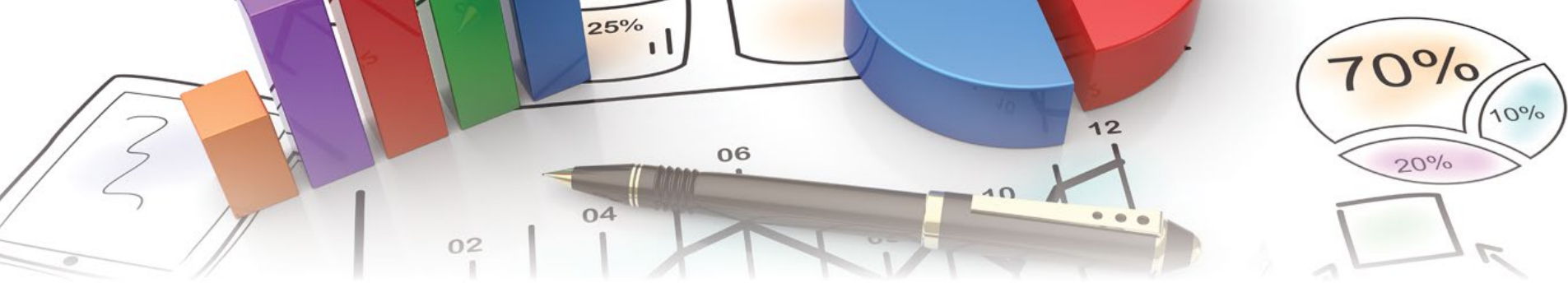
Academic Division Grant Fund: **(18 FTE)**

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

**Reduction of Academic Division at District Office: 22%**





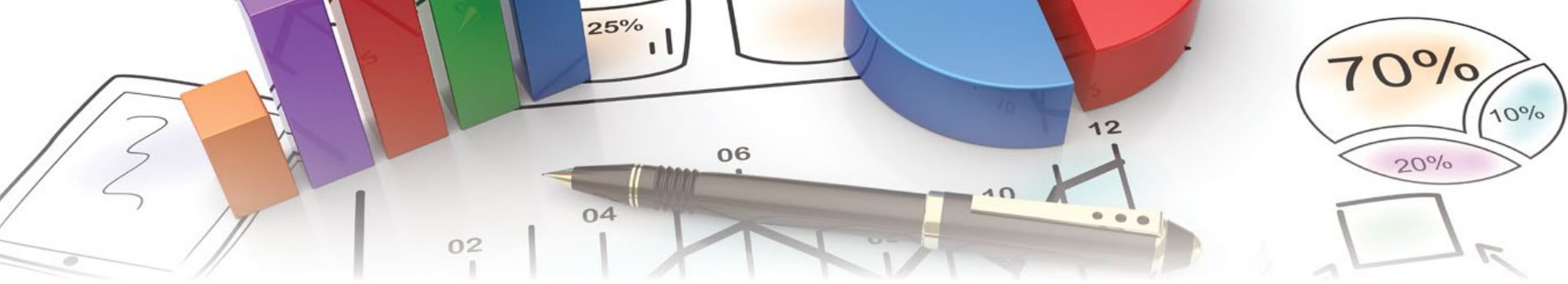


# Academic Reductions

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)





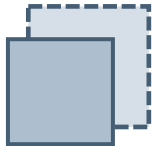
# Instructional Model/Program Changes



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



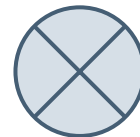
Outreach program is moved to Benny Benson & SAVE



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

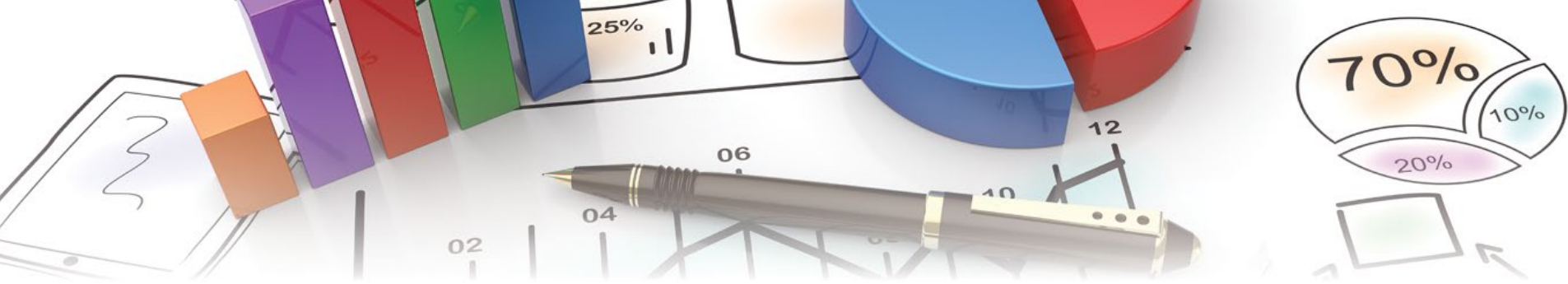


Nursing model is changed to a regional program



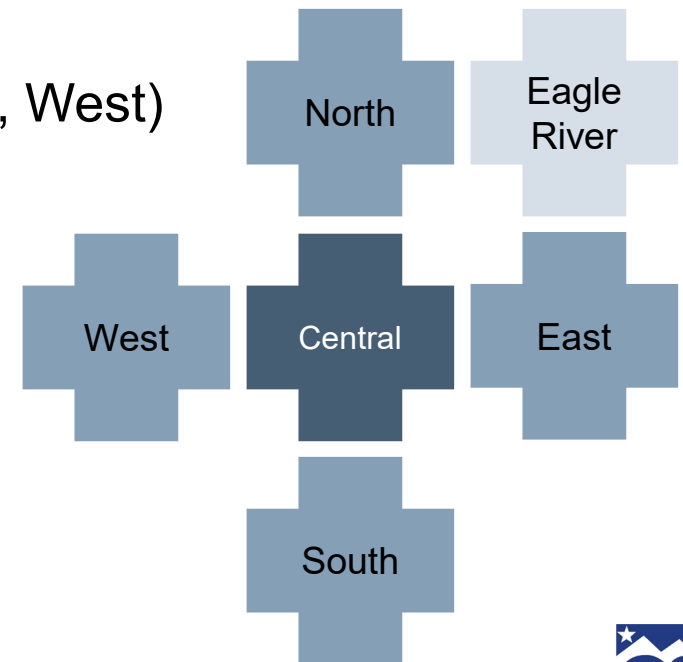
Elementary Specialist model is changed to increase efficiency of FTE

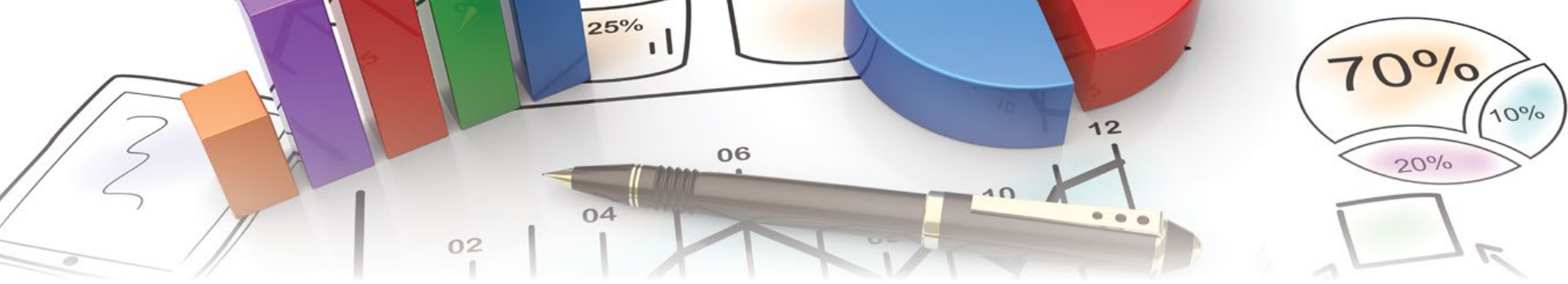




# Regional Nurse Model

- 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





# Instructional Model/Program Changes

**X** Building sub model is eliminated

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

**X** 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

## Other District-level Reductions

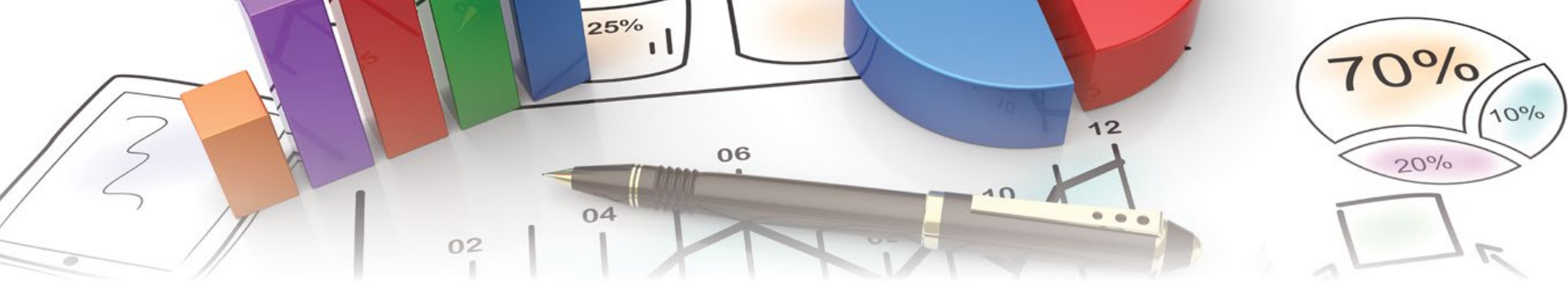
**-38 FTE reduced**

**-\$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)





# 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)

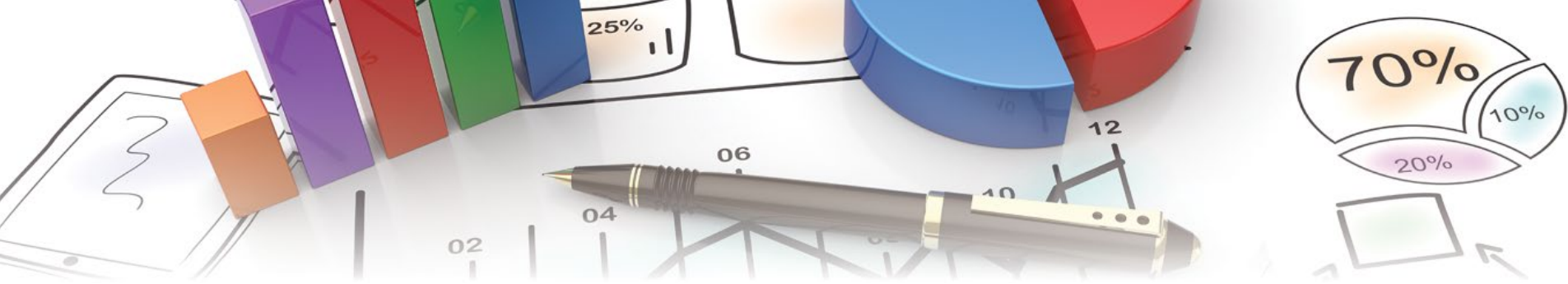
Counselors (3 FTE)

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)

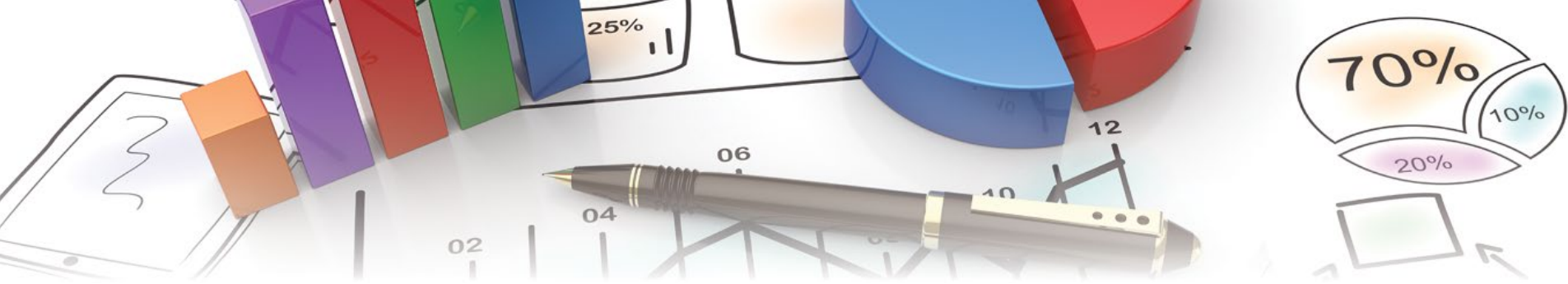
Kindergarten Paras (13.7 FTE)

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

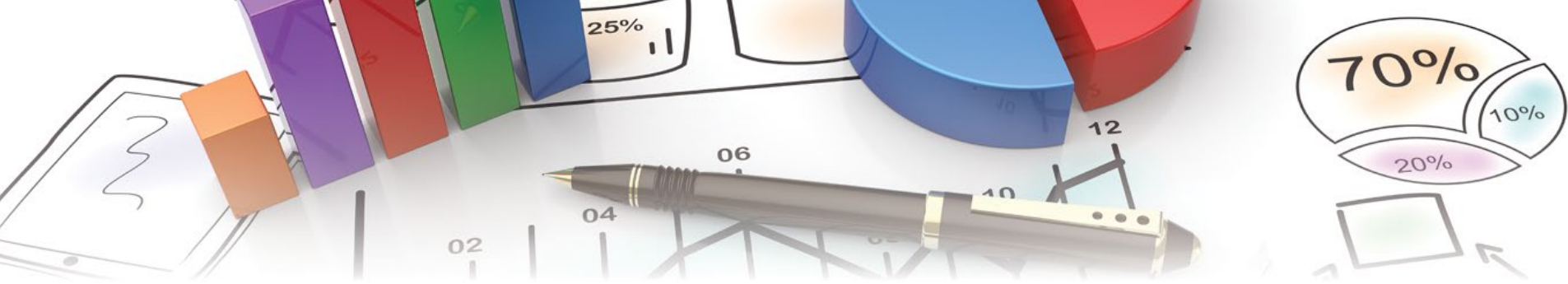


# Classroom Sizes Snapshot

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		





# Class Size Reduction Costs (FY27)

## Legislative Targets

- Meet State standards for target class size - HB 57
  - 23 at grades K-6, 30 at grades 7-12
  - 341 FTE - \$46.5 million

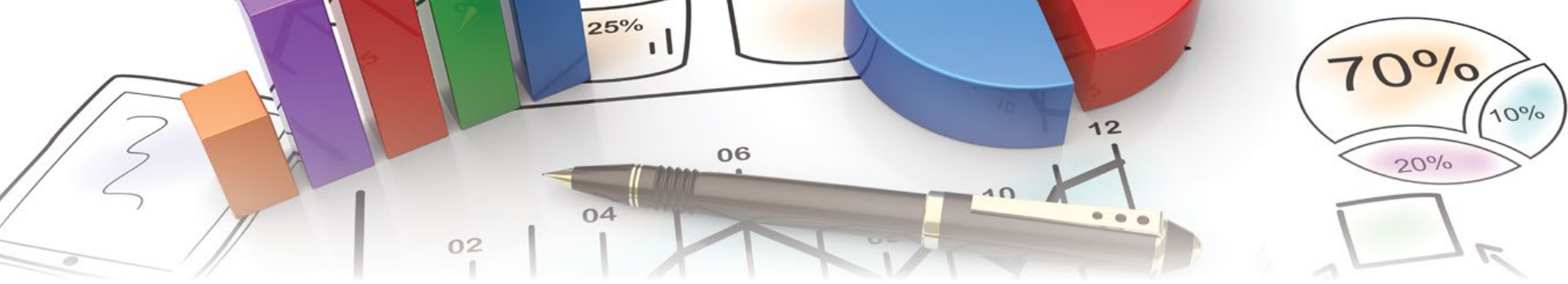
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## Evidence-Based Model

- 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





# 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 Parapros	Office Admin	BPO
1.00	0.00	.44/Class	2.00	1.00

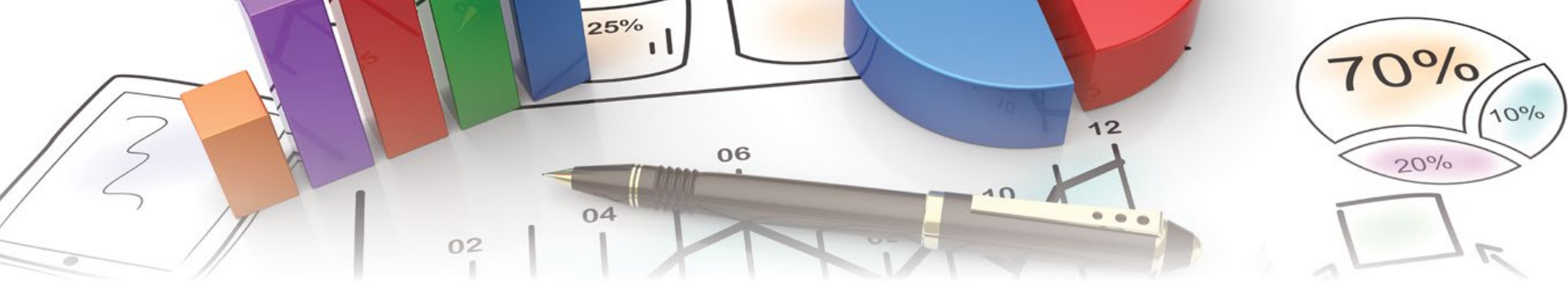




# Elementary Specialist Changes

- 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.

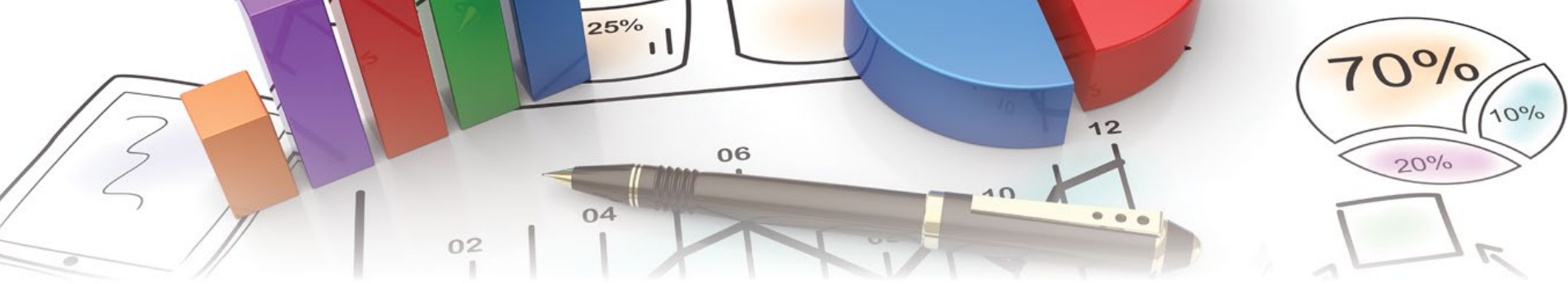




# Middle School Changes

- 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 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



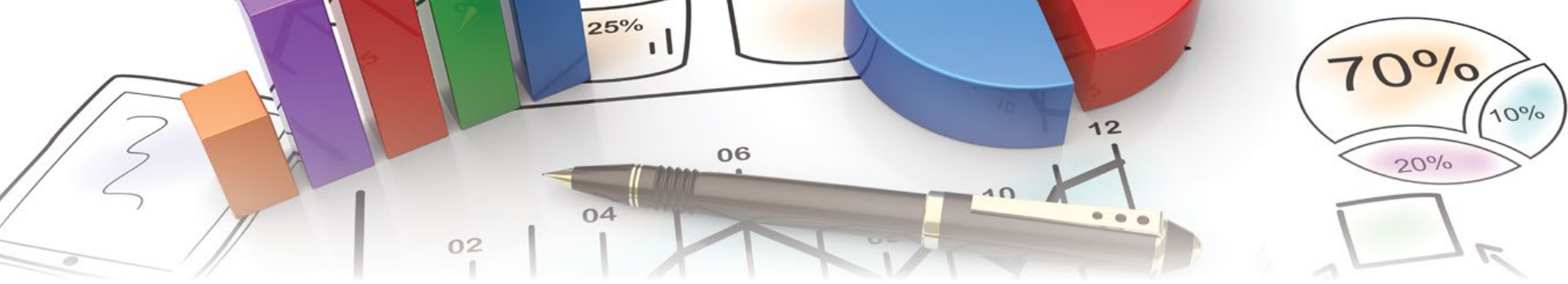
# Alternative School Staff Allocations

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				
<b>Totals</b>	<b>3,401</b>	<b>10.50</b>	<b>12.00</b>	<b>0.60</b>	<b>1.00</b>	<b>0.00</b>	<b>23.88</b>	<b>5.00</b>	<b>3.00</b>	<b>13.00</b>	<b>5.75</b>

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)				
<b>Totals</b>	<b>-1.50</b>	<b>0.00</b>	<b>-5.00</b>	<b>-1.00</b>	<b>-1.00</b>

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





# Transportation Fund

## PUPIL TRANSPORTATION FUND

### REVENUES BY SOURCE

#### Local Sources

General Fund contributions

Property taxes

Transportation Fund fund balance

Other local revenue

Total local revenue

#### State Sources

State transportation revenue

Supplemental one-time state revenue

Total revenue

	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	\$	%
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 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

	Actuals FY 2022-23	Actuals FY 2023-24	Actuals FY 2024-25	Adopted Budget FY 2025-26	Preliminary Budget FY 2026-27	FY26 Adopted vs. FY27 Preliminary	
						\$	%
<b>Local Sources</b>							
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%
<b>State Sources</b>							
State of Alaska Grants	90,731	88,173	69,016	-	-	-	0.0%
<b>Federal Sources</b>							
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%

#### Notes:

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



# Debt Service Fund

## DEBT SERVICE FUND

### REVENUES BY SOURCE

#### Local Sources

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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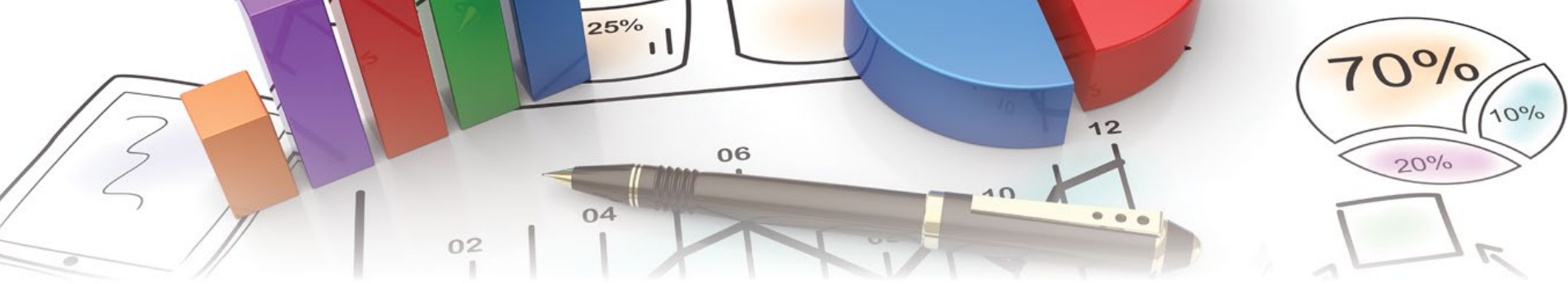
#### Total Debt Service Revenue

\$ 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



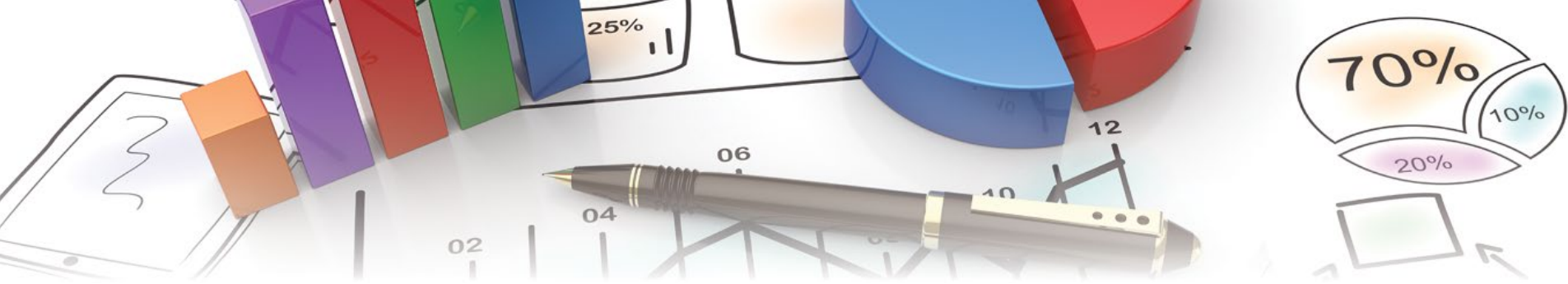
Decreased District  
Office footprint

## Resources

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







# Questions/Comments

