To: Anchorage Independent Board of Education

From: Sharla Six, Superintendent

Date: January 20, 2026

Subject: Update of Five Year Financial Forecast

FOR BOARD MEMBER INFORMATION

Five-Year Forecast- Anchorage Public School Budget

The following pages represent an update of our five-year forecast of the revenue and expenditures of the Anchorage Independent School District. The FY 27 Budget is scheduled for review at this Board meeting. However, the FY 27-31 forecasts are being presented to provide the Board with a long-range prediction of the financial condition of the school district.

Revenue Projections:

The Revenue projections in this forecast are purely rough estimates based on trend data, however, the projections reflect a good measure of conservatisim. These projections assume a same tax rate for both property and motor vehicles.

Property Tax: Over 74% of net revenue for the general fund comes from local property taxes.

SEEK: SEEK Funds currently account for 9% of net revenue for the district.

Occupational Tax: The district portion of the county occupational tax is 12% of net revenue.

Expenditures:

The following are highlights of the calculations for expenditures found in the draft budget:

Personnel: 52% of all expenditures are personnel related. The draft budget has a step increase only for all staff.

Operations and Maintenance: Approximately 28% of the draft budget is slated for O & M.

Instructional Supplies and Materials: Approximately 3.4% of the draft budget is slated for instructional supplies and materials. When technology codes are included, that percentage increases to 4.6%.

Summary:

This five year forecast is simply a starting point for discussion. It cannot be considered a budget projection as it is based on too many variables and too many unknowns. It does give us an idea as to how our present circumstances will look in the future. This can be used as a source of data for planning purposes only and will need to be updated constantly to reflect current issues.

Fund 1

Expenditure Forecast
Projected 2% Increase

ACCOUNT DESCRIPTION	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
1100 INSTRUCTION SBDM	$4,120,851	$4,203,268	$4,287,333	$4,373,080	$4,460,542	$4,549,753
1900 OTHER INSTRUCTION NON SBD	$183,663	$187,336	$191,083	$194,905	$198,803	$202,779
2112 ATTENDANCE SERVICES	$66,075	$67,397	$68,744	$70,119	$71,522	$72,952
2122 GUIDANCE COUNSELING	$58,385	$59,553	$60,744	$61,959	$63,198	$64,462
2130 HEALTH SERVICES	$134,305	$136,991	$139,731	$142,526	$145,376	$148,284
2211 IMPROVEMENT OF INSTRU SUP	$768,021	$783,381	$799,049	$815,030	$831,330	$847,957
2213 PROFESSIONAL DEVELOPMENT	$17,500	$17,850	$18,207	$18,571	$18,943	$19,321
2222 LIB/EDUC MEDIS SVCS SCH L	$112,448	$114,697	$116,991	$119,331	$121,717	$124,152
2311 BOARD ACTIVITIES	$19,250	$19,635	$20,028	$20,428	$20,837	$21,254
2321 SUPERINTENDENT'S OFFICE	$1,245,719	$1,270,633	$1,296,046	$1,321,967	$1,348,406	$1,375,374
2410 PRINCIPAL'S OFFICE	$353,592	$360,664	$367,877	$375,235	$382,739	$390,394
2511 FINANCE OFFICER'S OFFICE	$163,795	$167,071	$170,412	$173,821	$177,297	$180,843
2540 NETWORK SERVICES	$470,766	$480,181	$489,785	$499,581	$509,572	$519,764
2620 MAINTENANCE OF BUILDINGS	$3,505,785	$3,575,901	$3,647,419	$3,720,367	$3,794,774	$3,870,670
2630 GROUNDS MAINTENANCE	$188,000	$191,760	$195,595	$199,507	$203,497	$207,567
1 GENERAL FUND	$11,408,155	$11,636,318	$11,869,044	$12,106,425	$12,348,554	$12,595,525
Contigency	$634,908	$647,606	$660,558	$673,769	$687,245	$700,990
Net Expenses	$10,773,247	$10,988,712	$11,208,486	$11,432,656	$11,661,309	$11,894,535

Fund 1

Revenue Forecast
Projected 2.25% Increase

ACCOUNT DESCRIPTION	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
BEGENNING BALANCE-UNASSIGNED	$ 3,373,157	$ 3,449,053	$ 3,526,657	$ 3,606,006	$ 3,687,142	$ 3,770,102
GENERAL PROPERTY TAX	$ 5,360,406	$ 5,481,015	$ 5,604,338	$ 5,730,436	$ 5,859,370	$ 5,991,206
PERSONAL PROPERTY TAX	$ 20,000	$ 20,450	$ 20,910	$ 21,381	$ 21,862	$ 22,354
PSC PROPERTY TAX	$ 22,500	$ 23,006	$ 23,524	$ 24,053	$ 24,594	$ 25,148
PSC PROPERTY TAX-TANGIBLE	$ 30,000	$ 30,675	$ 31,365	$ 32,071	$ 32,792	$ 33,530
DELINQUENT PROPERTY TAX	$ 153,409	$ 156,861	$ 160,390	$ 163,999	$ 167,689	$ 171,462
MOTOR VEHICLE TAX	$ 350,000	$ 357,875	$ 365,927	$ 374,161	$ 382,579	$ 391,187
OCCUPATIONAL LICENSE TAX	$ 925,000	$ 945,813	$ 967,093	$ 988,853	$ 1,011,102	$ 1,033,852
PENALTIES & INTEREST ON TAXES	$ 15,000	$ 15,338	$ 15,683	$ 16,035	$ 16,396	$ 16,765
OMITTED PROPERTY TAX	$ 37,500	$ 38,344	$ 39,206	$ 40,089	$ 40,991	$ 41,913
INTEREST ON INVESTMENTS	$ 135,000	$ 138,038	$ 141,143	$ 144,319	$ 147,566	$ 150,886
STUDENT FEES	$ 75,000	$ 76,688	$ 78,413	$ 80,177	$ 81,981	$ 83,826
STUDENT FEES-EXTRA CURRICULAR	$ 75,675	$ 77,378	$ 79,119	$ 80,899	$ 82,719	$ 84,580
TECHNOLOGY FEES	$ 57,771	$ 59,071	$ 60,400	$ 61,759	$ 63,149	$ 64,569
OTHER RENTAL INCOME	$ 8,000	$ 8,180	$ 8,364	$ 8,552	$ 8,745	$ 8,941
REFUND OF PRIOR YR EXPENDITURE	$ 15,000	$ 15,338	$ 15,683	$ 16,035	$ 16,396	$ 16,765
MISCELLANEOUS REVENUE	$ 20,000	$ 20,450	$ 20,910	$ 21,381	$ 21,862	$ 22,354
MEDICAID REIMBURSEMENT	$ 9,500	$ 9,714	$ 9,932	$ 10,156	$ 10,384	$ 10,618
SEEK PROGRAM	$ 692,737	$ 692,737	$ 692,737	$ 692,737	$ 708,324	$ 724,261
NATIONAL BOARD CERT TEACHER	$ 24,000	$ 24,540	$ 25,092	$ 25,657	$ 26,234	$ 26,824
REVENUE IN LIEU OF TAXES/STATE	$ 8,500	$ 8,691	$ 8,887	$ 9,087	$ 9,291	$ 9,500
Total 1 GENERAL FUND	$ 11,408,155	$ 11,649,252	$ 11,895,773	$ 12,147,842	$ 12,421,168	$ 12,700,644
Revenue Less Beginning Balance	8,034,998.00	8,200,198.87	8,369,116.76	8,541,835.31	$ 8,734,027	$ 8,930,542
Local Tax %	74%	74%	74%	74%	74%	74%
SEEK %	9%	8%	8%	8%	8%	8%
Occupational Tax %	12%	12%	12%	12%	12%	12%