MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

501 N Gulkana St, Palmer, Alaska 99645 www.matsuk12.us





ADOPTED BUDGET 2018-2019

We prepare all students for success

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MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

ADOPTED BUDGET
2018-2019



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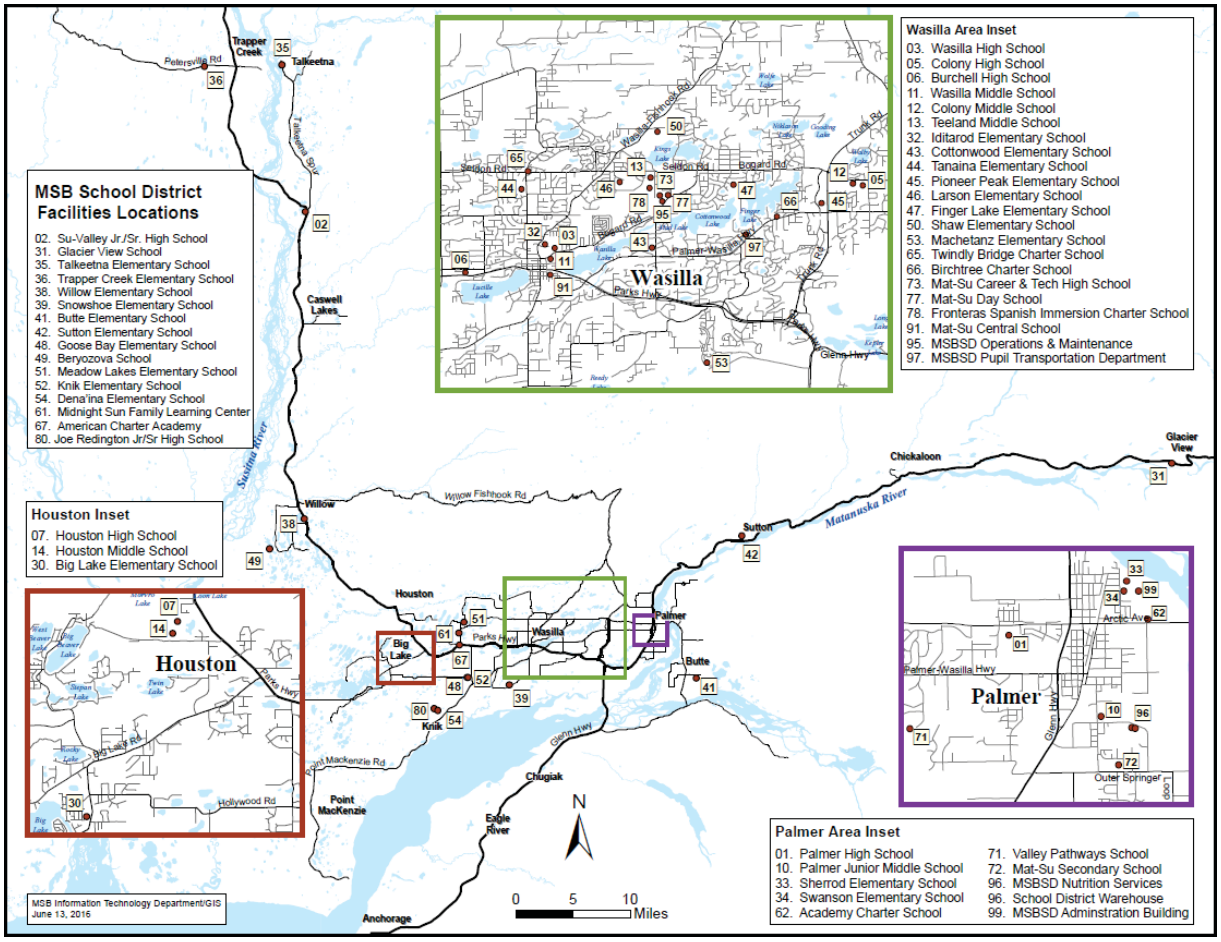
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DISTRICT MAP

School Locations by Area



Second Largest School District in the State

- 47 Schools
- 18,968.44 Student Population (FY2018)
- 24,502 Square Miles

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

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TABLE OF CONTENTS

I. INTRODUCTORY SECTION

Executive Summary
- Introduction 1
- Mission of the District 2
- Budget Process 3
- Enrollment 4
- Budget Development 6
- Revenue 9
- Expense 13
- Long-term Forecast 15
- Tax Base & Debt Capacity 16
- Staffing by Function 17
- Performance Results 18
- Summary 19

ASBO Meritorious Budget Award Certification 20
Listing of Principal Officials 21

II. ORGANIZATIONAL SECTION

- District Profile 23
- Government Structure 23
- Budget Calendar 25
- Budget Development Process 25
- Capital Budget Development Process 28
- Budget Administration 29
- Organization Chart 31
- School Board & Central Office Administration Listing 32
- District Mission, Goals, & Objectives 33
- Accountability 34
- Basis of Accounting 35
- Funds 36
- Governmental Funds 36
- Proprietary Funds 41
- Fiduciary Funds 42

III. FINANCIAL SECTION

- All Funds Overview 45
- General Fund Overview 49
  - Funding Sources 49
  - State Revenue 51
    - Foundation Formula 52
  - Local Revenue 58
  - Fund Balance 59
  - Historic Expenditure Trend Analysis by Major Object 62

Capital Improvement Funds 68
Financial Statements & Tables 77
General Fund
Historic Revenue Summary 79
Historic Function Summary 80
Historic Object Summary 81
Historic Expense Summary: Function – Object..... 82
Historic Expense Summary by Location 86
Object Code Summary: Fund – Function – Location 88
General Fund Revenue Summary 129
General Fund Expense Summary 130
Palmer High School 132
Su-Valley High School 134
Wasilla High School.....136
Colony High School 138
Burchell High School 140
Houston High School 142
Palmer Junior Middle School.....144
Wasilla Middle School 146
Colony Middle School 148
Teeland Middle School.....150
Houston Middle School 152
Big Lake Elementary 154
Glacier View School.....156
Iditarod Elementary 158
Sherrod Elementary 160
Swanson Elementary.....162
Talkeetna Elementary.....164
Trapper Creek Elementary 166
Willow Elementary 168
Snowshoe Elementary 170
Butte Elementary.....172
Sutton Elementary 174
Cottonwood Creek Elementary.....176
Tanaina Elementary 178
Pioneer Peak Elementary 180
Ron Larson Elementary.....182
Finger Lake Elementary 184
Goose Bay Elementary 186
Beryozova School 188
John Shaw Elementary 190
Meadow Lakes Elementary 192
Knik Elementary 194
Machetanz Elementary 196
Dena'ina Elementary 198
Midnight Sun Family Learning Center 200
Academy Charter School.....202
Twindly Bridge Charter School.....204

Birchtree Charter School 206
American Charter Academy 208
Valley Pathways School 210
Mat-Su Secondary School 212
Mat-Su Career & Technical High School 214
Mat-Su Day School 216
Fronteras Spanish Immersion Charter School 218
Mat-Su Middle College 220
Joe Redington Sr. Jr/Sr High School 222
Mat-Su Central School 224
District Wide Services 226
Federal Programs 228
Student Support Services 230
Health Services 232
Career & Technical Education 234
Education & Instruction 236
District Warehouse 238
Information & Technology 240
Facilities 242
Risk Management 244
Quality Schools 246
Student Transportation 248
Food Service 250
Medicaid Reimbursement 252
Safety & Emergency Preparedness 254
Business Services 256
Purchasing Department 258
Custodial Services 260
Talented & Gifted Instruction 262
School Board 264
Office of the Superintendent 266
Payroll Department 268
Accounting Department 270
Human Resources and Labor Relations 272
Equal Employment Opportunity Office 274
Budget & Finance 276
Administration Building 278
Public Information Office 280
Planning & Demography 282
Facility Use 284
Operating Reserves 286
PERS/TRS On-Behalf Payments 288

Special Revenues

Special Revenues Summary 291
Special Revenues by Fund 294

Debt Service Fund 365
Capital Improvement Funds 368
Proprietary Funds 387

Long-Term Forecast 405
General Fund Long-Term Forecast 407
Transportation Fund Long-Term Forecast 411

IV. INFORMATIONAL SECTION

Governmental Funds 416
Demographic & Economic Statistics 419
Enrollment History & Projection 420
Ratios & Metrics 422
Staffing 423
Borough Contribution 427
Impact of Educational Funding 429
Borough Taxes 430
Assessed & Estimated Actual Value of Taxable Property 435
Property Tax Levies & Collections 436
Borough Debt 437
Performance Measures 440
Students Eligible for Free & Reduced Meals 442

Glossary 443
Appendix
Fall Revision - Adopted 9/5/2018 457

MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

Introductory Section

We prepare all students for success

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EXECUTIVE SUMMARY

Introduction

The Fiscal Year 2018-2019 (FY2019) Adopted Budget is presented for review by all interested stakeholders of the Matanuska-Susitna Borough School District (District). The budget is the primary document that communicates the District's future plans for spending, and it is with this budget that the District conveys the organization's goals and objectives to be achieved through the allocation of resources for the upcoming fiscal year.

The FY2019 Adopted Budget is comprised of four major sections, which are intended to assist the public in navigating the document. The four major sections are:

- Introductory Section: A "liftable" Executive Summary that presents a comprehensive summary of information from each section.
- Organizational Section: An overview of the school entity. Items that are covered within this overview include legal autonomy, level of education provided, geographic area served, number of students and number of schools, major goals, and a description of the budget development process.
- Financial Section: A presentation of the budget to include fund balances, revenues, expenditures, prior year actuals, the current year's budget, and the Adopted Budget.
- Informational Section: Includes schedules and charts to depict historical and future directions of the school entity. The majority of the information presented within this section is meant to supplement schedules provided within the financial section.

The Matanuska-Susitna Borough (Borough) is incorporated into what is referred to as a second-class borough. This form of government includes an elected mayor and an elected assembly of seven members. The Borough encompass a geographic area of 24,502 square miles, which is approximately the size of West Virginia. The District is a component unit of the Borough and is governed by an elected school board of seven members. There is also a non-voting student representative. The District operates 47 schools ranging in size from less than 30 to over 1,600 students.

The District's Adopted Budget for the fiscal year beginning July 1, 2018 and ending June 30, 2019 includes three years of actual audited figures, the original adopted budget for 2017-18, a revised budget for 2017-18, and the adopted budget for 2018-19.

The budgets represented within this document include the major governmental funds for which the School Board is legally responsible and for which revenue can be reasonably anticipated. All fund types are outlined below:

Governmental Funds

- General Fund (Operating Fund)
- Special Revenue Funds
    - Student Transportation
    - Food Service
    - Designated Special Revenue Grant Funds
    - Capital Improvement Project Funds

- Debt Service

Proprietary Funds

- Enterprise Funds
- Internal Service Funds

The budget document is prepared in accordance with the Generally Accepted Accounting Principles (GAAP), Government Accounting Standards School Board (GASB), and accounting policies consistent with those prescribed by the State of Alaska for school entities. The budget is designed to ensure fiscal integrity and accountability throughout the organization. School principals and department directors are responsible for ensuring that expenditures do not exceed total budgeted allotments. To assist with this task, budget managers are provided access to real-time budget reports generated by the District's Enterprise Resource Planning (ERP) system. All purchase requisitions must be routed through an online workflow that reflects those approval levels outlined in school board policy. Budget controls that prohibit over expending location totals have also been built into the system's roll-up account codes, as an additional safeguard.

Mission of the District

The mission of the District is to *prepare all students for success*. A simple declaration with an ambitious charge, the mission statement focuses on a brighter future for students who are able to advance skills and knowledge in a safe learning environment.

The School Board has established five long-term goals. These goals are as follows:

1. Improve student success, achievement, and performance.
2. Develop excellent educators and leaders.
3. Use innovative practices to improve the education system.
4. Include families and community members in the education of our students.
5. Promote safe and healthy environments for all.

At MSBSD, elementary schools focus on literacy and primary academic core foundations; middle schools build on the blocks of success of academic rigor and co-curricular activities for every student; and high school programs prepare students for college, military service, technical training, and success in life planning.

Making the most of limited resources, the District budgeting model makes certain that funding follows the student. The District achieves this objective by using a system of ratios and metrics based on the number of students served in a school and/or program. In this sense, the District maintains scalability as student enrollment ebbs and flows throughout the District. Figure 1 outlines the ratios and metrics utilized in the budget development process for FY2019.

Figure 1

		RATIOS		METRICS - PER PUPIL		
		Pupil to Teacher*	Elementary Specials to Teaching Staff**	Materials & Supplies	Health & Postage Supplies	Accelerated Learning Funds***
2018-2019	Grades K-2	24 to 1	1 to 6	$76.00	$7.10	NA
	Grades 3-5	26 to 1				
	Grades 6-8	30 to 1	NA	$86.00	$7.10	NA
	Grades 9-12	32 to 1	NA	$95.00	$7.10	$0.00
2017-2018	Grades K-2	24 to 1	1 to 6	$76.00	$7.10	NA
	Grades 3-5	26 to 1				
	Grades 6-8	30 to 1	NA	$86.00	$7.10	NA
	Grades 9-12	32 to 1	NA	$95.00	$7.10	$0.00

Notes:

* PTR applies to core area schools for regular education instruction.

** Elementary Specials include Music, Physical Education, and Library.

*** Accelerated learning funds apply to core area high schools only.

In being committed to preparing all students for success, the District focuses its spending on the instructional area. Prior to 2016, Alaska Statute 14.17.520 stated, "A district shall budget for and spend a minimum of 70 percent of its school operating expenditures in each fiscal year on the instructional component of the district budget." This provision has since been repealed; however, the 70% mark is still a measure that guides school spending throughout the State. The District's FY2019 Preliminary Adopted Budget continues to exceed the criteria set forth in AS 14.17.520 by allocating 77.15% of its operating expenses to the instructional area and 22.85% to instructional support. By committing this percentage of resources to instruction, the allocation supports the School Board's goals and belief that the needs and best interests of students drive all decisions.

Budget Process

The District works through the following budget calendar to adopt a budget for the upcoming fiscal year:

Figure 2

JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
Two School Board Meetings	Two School Board Meetings	Two School Board Meetings	Two School Board Meetings	Two School Board Meetings	One School Board Meeting
Principals Meeting: Budget Information Presentation	Three Public Budget Open Houses	School Board Adoption of the Preliminary Budget	State Legislature Adjourns	Borough Budget Deliberations with Possible Adoption	Borough Budget Deliberations with Possible Adoption
	One Facebook Live Event	Preliminary Budget Transmitted to the Borough	Borough Sets Minimum Amount to be Available for the District		School Board Budget Adoption
	Budget Survey Online	Independent Financial Audit			

In February, public input is received through open house forums, school board meetings, and an online survey. In addition to several open house forums, the District also hosted a Facebook Live event, which allowed stakeholders to participate in the budget discussion from the comfort of their own homes. The input received through these various forums is then used to establish educational and budgetary priorities.

Borough Code 3.04.020(b) establishes that the School District shall submit to the Assembly the school budget for the following fiscal year, together with a school budget message by the first day of April.

In order to prepare a preliminary budget by April 1st, prior to the State's legislative session scheduled adjournment of April 15th, the District must make certain assumptions for revenue and expense categories without the passage of the State's operating budget. Therefore, the District does not always know its full funding picture by April 1st. In addition to this funding uncertainty, April 1st is usually before the Public Education Health Trust has established a renewal rate for health insurance premiums. Lastly, April 1st precedes the date that collective bargaining agreements are typically ratified by the School Board for the upcoming year.

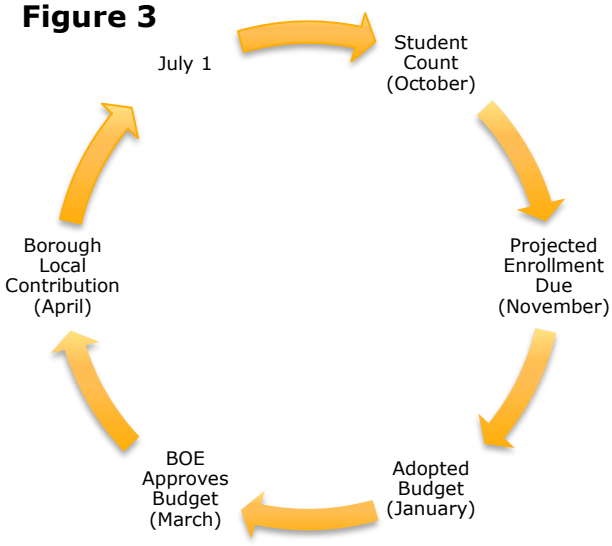
To inform state funding assumptions, the District relies on the education funding priorities established by the governor. The Governor's Budget is released in mid-December, with education funding priorities clearly communicated to the public.

On the expense side of the budget, the District has embraced a system of metrics and ratios to help equitably apportion resources to schools based on the projected number of students those schools will be serving in the upcoming school year.

This Preliminary Adopted Budget is submitted to the Borough Assembly by the last Tuesday in March. The Assembly must approve a minimum amount to be made available for school operations within thirty (30) days, per AS 14.14.060.

After both State and local funding has been determined, the School Board then takes final action to adopt its budget in the May-June timeframe. The budget is then due to the State of Alaska, Department of Education and Early Development (DEED) by July 15th. See figure 3 for the complete budget cycle.

Figure 3



Enrollment

Based on the annual student count period held every October, the District initiates the following steps to estimate student enrollment for the upcoming fiscal year. (Student enrollment is projected to be 19,040 for FY2019).

1. Grades at all school sites are moved ahead one grade level, assuming 100% cohort survival.
2. Kindergarten enrollment is established by analyzing live birth rate data as determined by the State of Alaska, Department of Health and Social Services.
3. A cohort survival rate is calculated for each grade level in each school by averaging the percent change over the two prior years. This rate is then applied to the incoming class to establish a projected enrollment by grade level.
4. Grade level projections at every school are combined, providing for an aggregate, district-wide enrollment projection.
5. Economic trends and other factors that may assist in determining the accuracy of the projected enrollment are analyzed and may result in manual adjustments.

The District's projected enrollment number is due to DEED no later than November 5th of every year. Figure 4 displays the District's enrollment history as well as a four year projection for Fiscal Years 2019-2022. Projected enrollment was determined by using the District's cohort survival method, as specified above.

Figure 4

ENROLLMENT HISTORY BY YEAR AND GRADE						PROJECTION BY YEAR AND GRADE			
Grade	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
K	1,323	1,349	1,489	1,420	1,440	1,471	1,439	1,400	1,373
1	1,383	1,381	1,386	1,513	1,430	1,449	1,472	1,454	1,410
2	1,430	1,418	1,390	1,437	1,532	1,453	1,471	1,507	1,486
3	1,374	1,459	1,490	1,442	1,437	1,511	1,422	1,446	1,486
4	1,358	1,411	1,508	1,515	1,444	1,434	1,492	1,408	1,429
5	1,261	1,409	1,447	1,539	1,517	1,450	1,426	1,506	1,405
6	1,298	1,265	1,451	1,476	1,552	1,498	1,481	1,457	1,553
7	1,297	1,335	1,314	1,449	1,490	1,552	1,503	1,489	1,463
8	1,379	1,321	1,392	1,343	1,454	1,484	1,533	1,479	1,469
9	1,299	1,382	1,383	1,392	1,366	1,459	1,511	1,538	1,500
10	1,274	1,310	1,416	1,374	1,376	1,368	1,441	1,507	1,508
11	1,272	1,267	1,315	1,411	1,349	1,372	1,371	1,443	1,505
12	1,414	1,351	1,375	1,395	1,464	1,415	1,449	1,482	1,547
Total K-12	17,363	17,656	18,355	18,706	18,850	18,916	19,011	19,116	19,134
% Chg. From Prior Yr.		1.68%	3.96%	1.91%	0.77%	0.35%	0.50%	0.55%	0.09%
Projection Factor						2-yr Cohort	2-yr Cohort	2-yr Cohort	2-yr Cohort
Projected Preschool						124	125	127	127
Total Projected Enrollment						19,040	19,136	19,243	19,261

Over the last decade, the District has experienced sustained growth. From 2009-2018, the District grew by 2,487 students, making it the fastest growing school district in the State of Alaska.

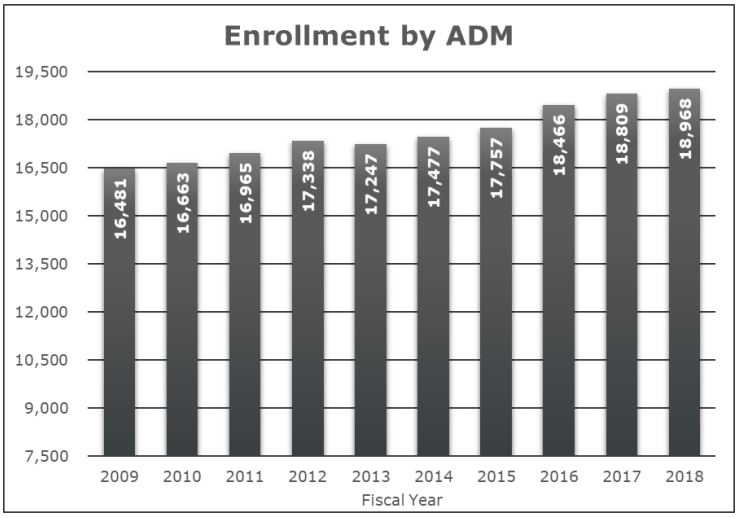


Figure 5

Budget Development

The budget is organized by fund, each of which is considered a separate budgetary and accounting entity. The District is legally required to adopt a budget for each fund, annually. Due to the fact that General Fund revenue makes up over 85% of total governmental fund revenue, the General "Operating" Fund garners the most attention during the budget development process. However, budgets of other governmental funds are analyzed and developed using a similar process.

Grant fund budgets are built around existing and approved governmental funds with sufficient amounts set aside for expansion and new grant acquisition during the fiscal year. Because the grants are legally restricted to their designated purpose, there is less discretion for budgetary decisions as to program or expenditure priorities within these funds. From a practical approach, monies in these funds can only be spent to the extent that revenue is received. The amounts for annual budgets are projected based on previous years' experience and any estimated fluctuations in revenue from granting agencies.

Budgets for the capital improvement funds are legally restricted to qualifying capital projects and are used primarily for facility system upgrades and replacements. Allocations to each project are based on need, as determined by the School Board and the Superintendent. Projects brought forth for consideration are a result of an internal process in which projects are scored and prioritized using a combination of evaluation criteria/scoring matrix and administrative recommendations.

Proprietary fund budgets (self-insurance funds) are developed with projections of the budget year's activity based on analysis of prior years' experience and other factors that would impact the revenues or expenses in these funds. Since proprietary funds are generally intended to operate on a cost recovery basis, expense estimates determine the level of revenues needed to cover costs.

Governor's Budget

The Governor's Budget was released on December 15, 2017. In the Governor's education funding package, the base student allocation (BSA) was maintained at $5,930 and the Pupil Transportation Program was fully funded. The Governor's proposed budget as well as the amended and enacted versions of the State's Operating Budget can be found at www.omb.alaska.gov/.

2nd Session of the 30th Legislature

In the 2nd Session of the 30th Legislature, key pieces of legislation were passed impacting Alaska's public education system. The State's Capital Budget, established under Senate Bill 142, included a major funding change to K-12 education. Senate Bill 142 included two years of increased education funding in the amount of $20 million for FY2019 and $30 million for FY2020. These funds are to be distributed as grants to school districts, according to the average daily membership for each district adjusted under AS 14.17.410(b)(1)(A)-(D). The Mat-Su Borough School District anticipates the additional funding from SB 142 to be $2.7 million in FY2019.

In addition to funding changes established within the State's Capital Budget, the following measures were passed during the legislative session, which adjourned on May 13, 2018:

- SB 185: Authorized the re-hiring of retired teachers.
- SB 216: Reduced financial penalties related to school consolidation, based on the school size adjustment table in the State's Foundation Formula Program.
- HB 213: Established the public school trust fund, which will receive proceeds from a Permanent Fund Dividend raffle. The bill calls for 50% of the proceeds to be directed toward education, providing support to education above the amount appropriated through the Foundation Formula Program.
- HB 233: Extended the education tax credit program.

General Fund Budget Development
In December 2017, the District used the Governor's funding plan as a basis for establishing State revenue. The projected student count of 19,040 run through the Foundation Formula, considering a BSA of $5,930, established the projection for State funding.

The District's initial forecast for local funding from the Mat-Su Borough was $55.8 million. This revenue projection represented "flat" funding over the current year, as was the case between FY2017 and FY2018.

The District also began developing the expense side of the budget in December 2017 by forecasting salary and benefit costs for all employee groups. This process involved a review of all budgeted positions, providing salary increases for those employees eligible for regular movement within their respective salary schedule.

Similarly, all non-personnel accounts were reviewed with principals and budget managers throughout the District. In order to arrive at a balanced budget pupil-to-teacher ratios were increased by 1 in grades 3-12. Metrics supporting site budget allocations were maintained from the current year, however, school budget allocations were adjusted based on anticipated enrollment in the coming year.

Most benefits were adjusted as a percent of total salaries. However, to accurately forecast health insurance premiums, the District analyzed the national trend for health plan renewals and estimated an 8% increase to this cost category with expenses split 50/50 between employees and the District, based on established language within the collective bargaining agreements.

After all site budgets had been compiled and a thorough analysis of all revenue and expense was conducted, the initial FY2019 Preliminary Budget was established with an anticipated deficit of $7.1 million.

During the spring of 2018, the Mat-Su Borough Assembly considered Ordinance 18-014, which aimed to repeal outdated and unused local education funding language in MSB 3.04.045 and replacing it with a more reliable, predictable amount tied to the areawide taxable assessed value using a mill levy equivalent. Originally, the proposed

ordinance called for a mill levy equivalent of 6.25 mills, which was estimated to be the equivalent of $57.9 million in FY2019.

In March 2018, the District considered the proposed ordinance and chose to increase its local funding request by $4.4 million over the current year. This amount represented 6.50 mills of the Borough's areawide taxable assessed value. The basis for this request was two fold:

1. As a result of a growing tax base, the Mat-Su Borough's Required Local Contribution (RLC) had increased by $3.8 million over the past two years. When local governments experience growth in the RLC, the State reduces its funding and expects local governments to use a portion of their new tax revenue to make up the difference.
2. Over the prior five years, the District's local funding averaged 6.47 mills.

Along with adjustments to local revenue, the following revenue and expense adjustments were made to eliminate the deficit and arrive at a balanced preliminary budget. (All numbers presented in thousands)

- Borough Contribution set at an estimated 6.5 Mills $ 4,412
- 2.00 FTE hold teachers added $ 176
- Grades 3-12 PTR Increase by 1 $ 1,318
- Benefit Calculation Correction $ 916
- Use of Fund Balance $ 289

On March 21, 2018, the School Board voted to approve a balanced budget with the aforementioned budget adjustments. The official request for local funding was established at $60,252,849.

In the last week of March 2018, the District learned that its health insurance projection of 8% increase over the current year was aligned with the renewal rates as issued by the Public Employee Health Trust. Therefore, the initial budget projection did not require a subsequent adjustment to budgeted health insurance costs.

On April 27, 2018, the Borough Assembly had moved forward with adopting Ordinance 18-014. With its passage, the Assembly agreed to set the mill levy equivalent at 6.3 mills for the next five years, at which point the legislation will be reevaluated. For FY2019, 6.3 mills of the Borough's areawide taxable assessed value represented $58,374,915.

With local funding established, the School Board moved forward with plans to adopt the FY2019 General Fund Budget. To help offset the difference in the District's request for local funding ($60M) and the actual amount received ($58M), the School Board authorized the use of $1.5 million of unassigned fund balance to help prevent further expense reductions.

By May 13, 2018, the State's legislative session had adjourned. One of the final items negotiated into the State's capital budget (SB142) was one-time grant funds for public education. The estimated amount of new revenue earmarked for MSBSD was

$2.6 million. The unexpected funding increase from the State allowed the District to consider restoring certain budget reductions. The following budget items were restored as a result. (All numbers presented in thousands).

- Restore PTR: Grades 3-5 $ 700
- Restore PTR: Grades 9-12 $ 400
- Restore Hold Teachers $ 400
- Add Speech Pathologist $ 100
- Add School Resource Officers $ 120
- Increase Transfers to Other Funds $ 900

On June 6, 2018, the School Board voted to approve the FY2019 Adopted Budget, as presented in this budget document. Subsequent to the budget adoption, the State of Alaska Department of Administration Division of Retirement and Benefits informed MSBSD of additional funds that would be coming its way in the form of forfeited employer contributions to individuals previously enrolled in the State's defined contribution retirement plans. The District had not anticipated additional funding from the Division of Retirement and Benefits, which amounted to an additional $950,000. On September 5, 2018, the School Board adopted the FY2019 Fall Budget Revision which allocated the unexpected revenue and allowed for the reinstatement of 10.5 instructional positions. For completeness, this budget revision is provided as an appendix to the document.

Revenue

In the following schedule, revenue figures are detailed for all funds. As shown, the District is projecting a 1% ($2.8M) increase in revenue, not including Appropriations & Transfers.

Figure 6

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Current 2017-18 Budget (D)	2018-19 Budget (E)	Change (E-D)	% of Change
REVENUE FROM LOCAL SOURCES:							
Borough Direct Appropriation	$ 51,291,720	$ 52,665,941	$ 55,841,300	$ 55,841,300	$ 58,398,915	$ 2,557,615	5%
Food Services	1,058,942	988,311	1,082,564	1,107,699	1,134,721	27,022	2%
Local	430,864	699,698	685,839	453,368	455,000	1,632	0%
Other Local Reimbursements	2,863,737	9,077,092	7,219,146	2,201,242	1,015,652	(1,185,590)	-54%
Total Revenue From Local Sources	**55,645,263**	**63,431,042**	**64,828,849**	**59,603,609**	**61,004,288**	**1,400,679**	**2%**
REVENUE FROM STATE SOURCES:							
Foundation Program	$ 155,076,933	$ 163,573,689	$ 169,628,234	$ 169,972,247	$ 168,267,216	$ (1,705,031)	-1%
School Improvement	496,904	517,671	531,101	537,159	537,776	617	0%
Energy Relief Grant	5,300,487	-	-	-	-	-	0%
TRS On-Behalf	239,848,269	16,045,044	14,735,551	13,552,780	15,631,302	2,078,522	15%
PERS On-Behalf	13,941,378	1,875,047	1,507,427	1,041,608	1,947,692	906,084	87%
Other State Revenue	28,372,126	29,195,048	29,896,639	33,193,696	33,665,717	472,021	1%
Total Revenue From State Sources	**443,036,097**	**211,206,499**	**216,298,952**	**218,297,490**	**220,049,703**	**1,752,213**	**1%**
REVENUE FROM FEDERAL SOURCES:							
Direct	$ 4,752,361	$ 5,160,592	$ 5,566,484	$ 5,662,255	$ 5,774,692	$ 112,437	2%
E-Rate	1,222,684	2,437,337	1,349,403	1,211,563	1,283,263	71,700	6%
Medicaid Reimbursement	1,150,746	1,066,987	1,090,092	1,000,000	1,047,478	47,478	5%
AK & Other Intermediate Agencies	5,001,198	2,707,700	2,361,008	1,103,392	510,926	(592,466)	-54%
Total Revenue From Federal Sources	**12,126,989**	**11,372,616**	**10,366,987**	**8,977,210**	**8,616,359**	**(360,851)**	**-4%**
TOTAL REVENUE	**510,808,349**	**286,010,157**	**291,494,788**	**286,878,309**	**289,670,350**	**2,792,041**	**1%**
APPROPRIATIONS & TRANSFERS:							
Appropriation from Fund Balance	$ -	$ 2,595,623	$ 4,705,201	$ 6,948,447	$ 5,769,706	$ (1,178,741)	-17%
Transfers from Other Funds	4,976,755	4,586,119	4,689,010	6,928,393	4,242,366	(2,686,027)	-39%
Total Appropriations & Transfers	**4,976,755**	**7,181,741**	**9,394,211**	**13,876,840**	**10,012,072**	**(3,864,768)**	**-28%**
GRAND TOTAL	**$ 515,785,105**	**$ 293,191,899**	**$ 300,889,000**	**300,755,149**	**$ 299,682,422**	**$ (1,072,727)**	**0%**

This increase is expected mainly in the General Fund, due to an increase to local funding and TRS/PERS On-Behalf pass through funds. However, once the Appropriations & Transfers are included the net change for the Districts anticipated

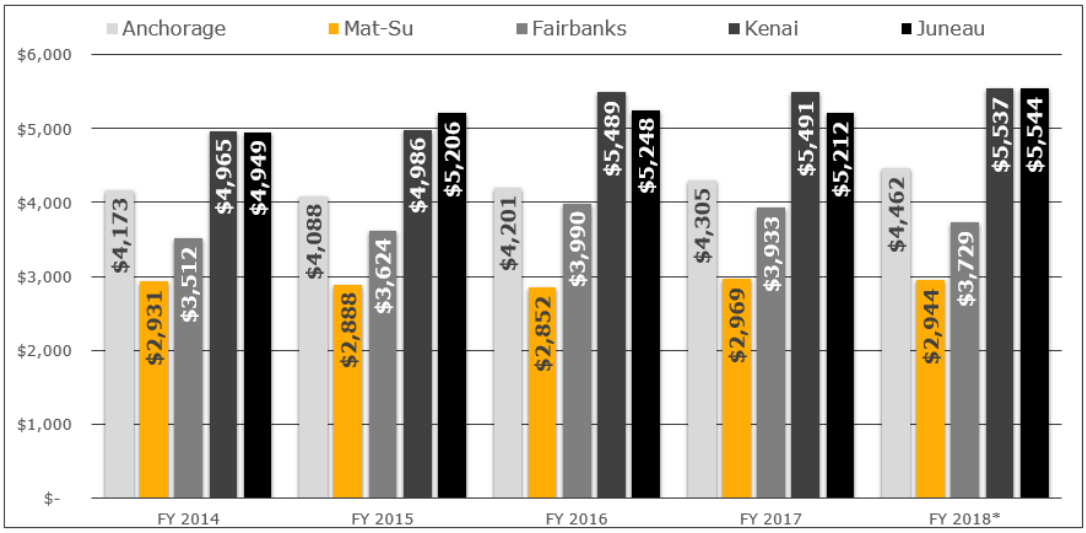
revenue is a net decrease of $1M, which is less than a 1% fluctuation from the current budget.

General Fund Local Revenue

For FY2019, the District budgeted a 4.5% increase ($2.6M) in local funding over the prior year for a total local contribution of $58,398,915. Figure 7 depicts the District's per pupil local funding in relation to MSBSD's peers. Because enrollment increased in FY2018 and local funding remained stagnant the District's per pupil local funding amount experienced a decrease. However, with the passage of Borough Ordinance 18-014 the Districts funding will now be linked to the growth of the Borough.

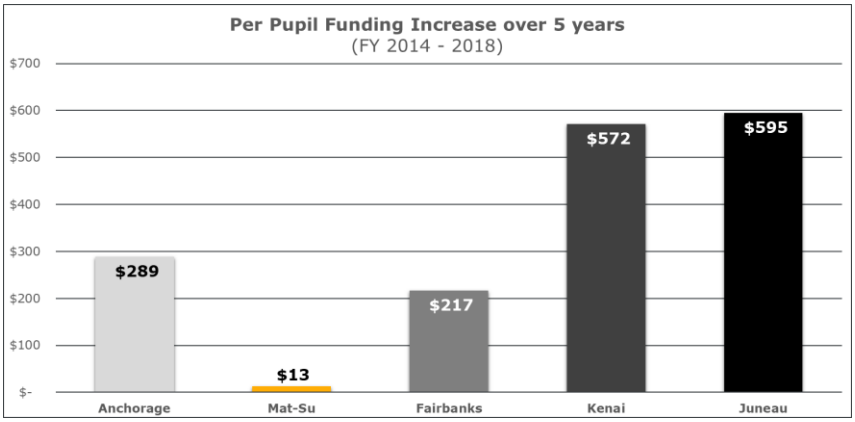
"Big 5" Funding Per Pupil

Figure 7



A closer look at these numbers shows Mat-Su's total per pupil increase over the five-year period as lagging behind other districts. Other districts experienced per pupil funding increases ranging from $217 to nearly $600, whereas MSBSD only increased by $13 per pupil.

Figure 8



The District's long-term funding strategy with the Borough will allow for continued sustainment of important instructional initiatives, including preserving class size as well as to help support rising operating costs. This support by the Borough ensures that the District has the financial resources it needs to carry out its mission of preparing all students for success.

General Fund State Revenue
Similar to prior years, the District anticipates receiving approximately 75% of its total General Fund revenue from the State of Alaska. The following State sources help make up the major portion of revenue to be received by the District:

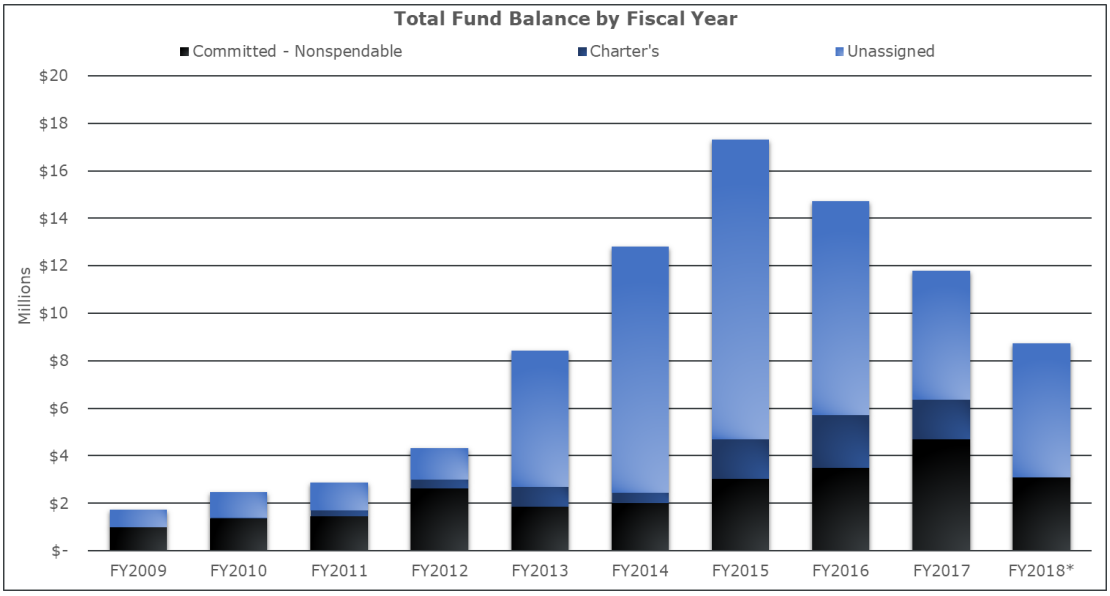
- Foundation Funding
  The Governor's Proposal, and the State Legislature, maintained the base student allocation at $5,930 and included no increase or decrease from the prior year.
- TRS and PERS On-Behalf Relief
  The State is expected to continue to provide "on-behalf" contributions to school districts to pay down the unfunded liabilities that exist within the Teacher's Retirement System (TRS) and the Public Employees Retirement System (PERS). The On-Behalf contributions are calculated using the difference between actuarial rates and the employer pay-in rates as set by the Department of Administration Division of Retirement and Benefits and the State Legislature, respectively. In the FY2019 Adopted Budget, the District budgeted $15,631,302 for TRS on-behalf and $1,947,692 for PERS on-behalf. Since these revenue categories are only recorded as an accounting entry and no cash is actually received by the District, "on-behalf" revenue and its corresponding expense are often times excluded from budget discussions, reports, and presentations.
- One-Time Funding
  With the adoption of SB 142, the State Legislature allocated one-time funding to the school districts in lieu of increasing the BSA. These one-time funds, estimated at $2,737,643 for MSBSD, are for FY2019 and FY2020 only and are not anticipated to continue past those years.

General Fund Federal Revenue
In relation to State and local funding sources, a very small percent of General Fund revenue is represented as federal revenue. In FY2019, the District anticipates receiving an estimated $1,283,263 in E-rate funds and approximately $1,047,478 in Medicaid billing revenue for eligible services provided to students attending District schools.

Revenue for All Other Funds
When considering revenue for all other funds, the Governor's Proposal included fully funding Pupil Transportation. Historically, the District has not been able to cover all expenses associated with the Pupil Transportation Fund or the Food Service Fund based upon program revenue. The revenue shortfall in the Pupil Transportation and Food Service funds have, therefore, resulted in a transfer from the Operating Fund. The FY2019 Adopted Budget includes transfers to other funds in the amount of $3,501,123. This includes a transfer to the Pupil Transportation Fund in an amount of $2,150,919 and a transfer to the Food Service Fund in an amount of $450,217, and to the Capital Improvement Fund for a COP reserve totaling $899,987.

Use of Fund Balance
Prior to FY2016, the District had experienced growing reserves from an excess of revenues over expenditures. Unassigned fund balance reached its highest amount of

$14.7M in FY2015. In FY2016 and FY2017, the District allocated a portion of the unassigned fund balance to eliminate budget deficit gaps. In FY2016 and in FY2017 $2.6 and $2.9M, respectively, was utilized from unassigned fund balance as expenses exceeded revenues. Figure 9 depicts the Districts unassigned and committed fund balances. For FY2019, the District closed the deficit through a combination of expense reductions and the utilization of $1.5M from unassigned fund balance.



*Estimated

On March 21, 2018 the School Board approved Resolution 18-005 which included the local funding request along with a request that the Borough remove all lapse requirements under Borough Code 3.04.110(a). On June 19, 2018, the Borough Assembly voted to adopt MSB Ordinance 18-065, an ordinance allowing MSBSD to carry over 100% of the unassigned fund balance at the end of the fiscal year. This ordinance effectively repealed any lapse payment and encumbrance requirements previously in place. By removing these requirements, the Borough allows the District to maintain its encumbrances until the purpose for which it was made has been accomplished or abandoned without limitation and also allows the District to maintain its fund balance without limitation aside from 10% of total expenditures as defined by the State of Alaska in AS 14.17.505(a).

The removal of both lapse requirements allows for improved long-term planning and mitigates current and future risks. District Charter Schools will also be able to better manage site funds for long-term capital improvements, operating costs, and unforeseen expenses. AS.14.17.505(a) requires that a District not accumulate in a fiscal year an unreserved portion of its year-end fund balance in its school operating fund, that is greater than 10 percent of its expenditures for that fiscal year. At FY2017 year-end the District's unassigned fund balance was $7.1M or 2.87%.

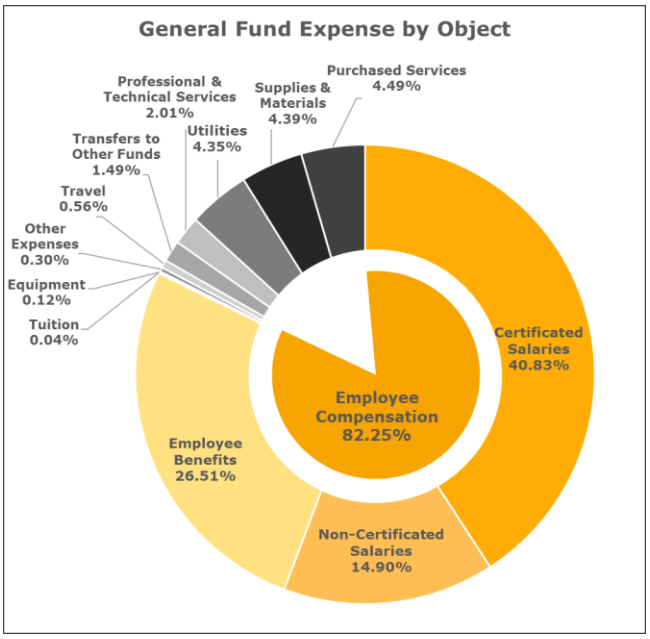
Expense

As detailed in the schedule below (Figure 10), FY2019's budgeted expenses for all funds are expected to decrease by $1,072,727 as compared with the budgeted amounts for FY2018. Without on-behalf contributions figured into total fund expenses, the FY2019 Adopted Budget would be set at $282,103,428, or a $4.1M (1.4%) decrease over FY2018.

Figure 10

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Current 2017-18 Budget (D)	2018-19 Budget (E)	Change (E-D)	% of Change
PERSONNEL SERVICES							
310 Certificated Salaries	$ 94,519,661	$ 98,314,565	$ 101,462,827	99,339,067	$ 100,344,095	$ 1,005,028	1%
320 Non-Certificated Salaries	38,176,478	40,651,608	43,033,615	41,070,080	41,060,541	(9,539)	0%
360 Employee Benefits	310,445,165	78,242,302	82,393,007	79,935,465	84,750,085	4,814,620	6%
Subtotal Personnel	**443,141,304**	**217,208,475**	**226,889,448**	**220,344,612**	**226,154,721**	**5,810,109**	**3%**
NON PERSONNEL SERVICES							
410 Professional & Technical Svc	3,854,449	3,579,145	3,945,284	5,244,298	5,604,831	360,533	7%
420 Staff Travel	931,083	787,781	1,061,255	950,482	902,281	(48,201)	-5%
425 Student Travel	706,034	823,453	957,353	1,061,991	890,722	(171,269)	-16%
430 Utilities	2,407,346	2,868,926	2,686,604	2,981,489	3,202,463	220,974	7%
435 Energy	5,344,602	5,556,362	6,787,333	6,515,503	7,232,212	716,709	11%
440 Purchased Services	24,703,927	27,141,218	27,686,999	30,276,513	27,992,700	(2,283,813)	-8%
445 Insurance & Bond Premiums	3,511,446	3,405,788	3,526,723	3,536,244	3,803,250	267,006	8%
450 Supplies & Materials	18,402,422	22,284,756	19,287,445	21,115,083	16,228,153	(4,886,930)	-23%
480 Tuition	97,500	5,280	-	92,625	97,500	4,875	5%
490 Other Expenses	1,037,000	1,375,315	2,102,554	973,578	1,747,243	773,665	79%
495 Indirect Cost	(59,431)	(24,244)	102,264	606,540	(18,022)	(624,562)	-100%
510 Equipment	1,476,519	3,572,223	946,762	990,465	555,421	(435,044)	-44%
540 Capital Outlay	6,400	249,609	707,764	2,414,207	1,787,824	(626,383)	-26%
550 Transfers to Other Funds	3,692,367	2,646,100	3,192,212	3,651,518	3,501,123	(150,395)	-4%
Subtotal Non Personnel	**66,111,662**	**74,271,712**	**72,990,552**	**80,410,536**	**73,527,701**	**(6,882,835)**	**-9%**
LOCATION TOTALS	**$ 509,252,966**	**$ 291,480,187**	**$ 299,879,998**	**300,755,149**	**$ 299,682,422**	**$ (1,072,727)**	**0%**

Figure 11

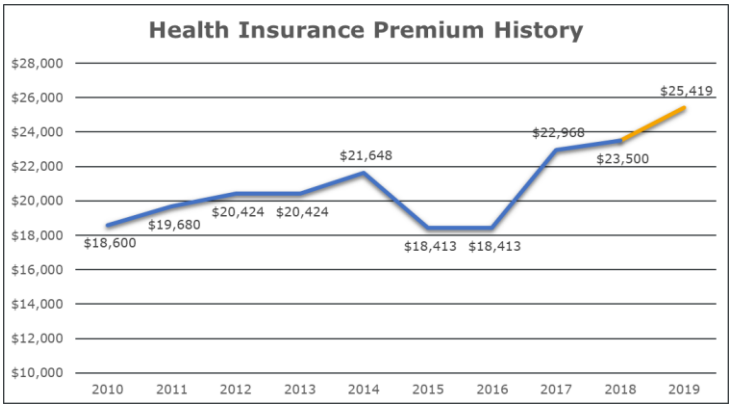


General Fund Personnel Expenses

With the majority of expenses dedicated to teaching salaries and benefits, the District is very much a human resource organization. In FY2019, the General Fund expenses for employee compensation including both salaries and benefits (excluding on-behalf) totals $192,682,313 or 82.25% of the budget. Salaries and benefits costs typically increase each year for several reasons. First, regular movement on the salary schedule contributes to an approximate increase of 1.6% for certificated salaries and 2.84% increase for non-certificated salaries. Even without a negotiated increase to the salary schedule, the District can expect to adjust total salaries by the aforementioned percentages. This is a result of eligible employees receiving a longevity increase based on existing salary schedules. This annual increase can be referred to as the cost of retention. An attrition adjustment as well as a vacancy factor are also applied to accurately forecast personnel expenses. Employee benefit costs typically increase each year as many benefits are tied to salaries as a percentage of wages earned. As salaries increase by a certain

percentage, mandatory benefits that are defined as a percent of salaries also increase.

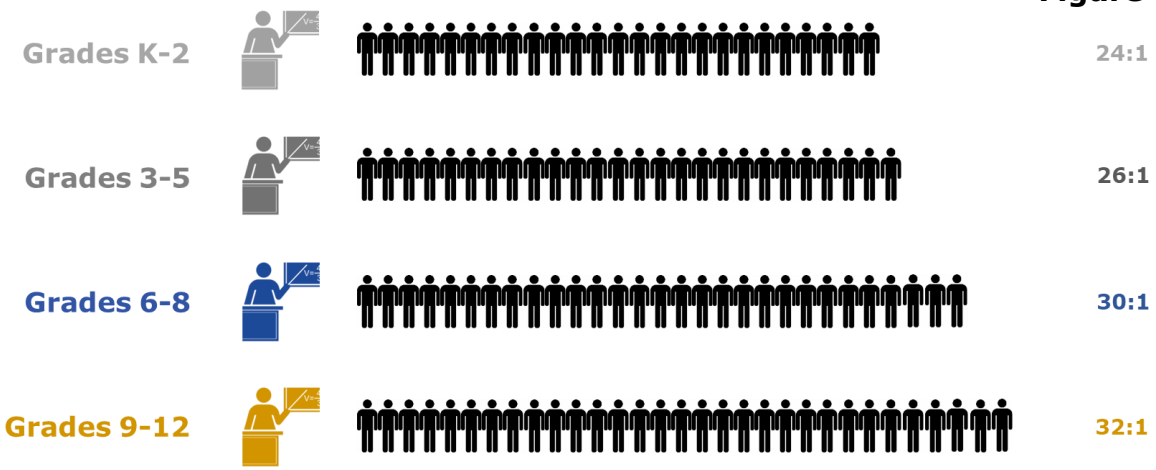
Figure 12



In addition to mandatory benefits, health insurance is an elective benefit that remains a significant cost driver. In FY2017, health costs increased by 25% (Figure 12), with 12.5% of the increase covered by the District and 12.5% paid by the individual employee. In FY2018 health costs experienced a slight decrease. For FY2019 the District will be experiencing an 8% health insurance cost increase to be split 50/50 between the District and employee.

With the addition of the State's one-time funding, the District was able to maintain the pupil to teacher ratio (PTR) across all grades (Figure 13) for the FY2019 Adopted Budget. Through the reallocation of metrics based on enrollment this resulted in a reduction of approximately 6.75 full time equivalent (FTE) positions.

Figure 13



Non-Personnel Expenses

Figure 14

TOTAL METRICS - PER PUPIL	FY 2017	FY 2018	FY 2019	Change
Grades K-5	$ 97.88	$ 83.10	$ 83.10	$ -
Grades 6-8	$ 107.88	$ 93.10	$ 93.10	$ -
Grades 9-12	$ 165.38	$ 102.10	$ 102.10	$ -

The FY2019 Adopted Budget maintained the reduced metrics from the prior year and also included an array of departmental cuts that included mileage and travel expense reductions. Non-personnel metrics at the schools include an allocation for materials and supplies, health supplies, postage, and applicable accelerated learning funds per pupil.

Energy and utility costs continue to be consistent cost drivers for the District. These object codes consist of all utility costs necessary to heat and power the District's facilities. For FY2019, the District is projected to spend $10,183,625 on energy and utility expenses including heating oil, natural gas, electricity, and internet connectivity for all schools and facilities.

Long-term Forecast

As the District attempts to forecast financial conditions beyond FY2019, anticipated expenses outpace projected revenue, creating a structural deficit in out-years. Based on the following assumptions, the District prepared a long-term forecast that extends through FY2022.

Revenue Assumptions

Local Funding

- Borough revenue maintained at 6.30 Mills of prior year assessed value
  - Assess value increases at 2% annually per Borough forecast
- Other revenue maintained with no increase or decrease

State Funding

- BSA maintained at $5,930
- Intensive count is maintained at 499
- Required local contribution increases at 2% annually
- Excludes on-behalf revenue

Federal Funding

- Federal revenue maintained with no increase or decrease

Expense Assumptions

Regular Salary Schedule Movement

- Certificated salaries are maintained with an average annual step increase of 1.6%
- Non-Certificated salaries are maintained with an average annual step increase of 2.84%
- Vacancy and Attrition factors have been applied

Benefits

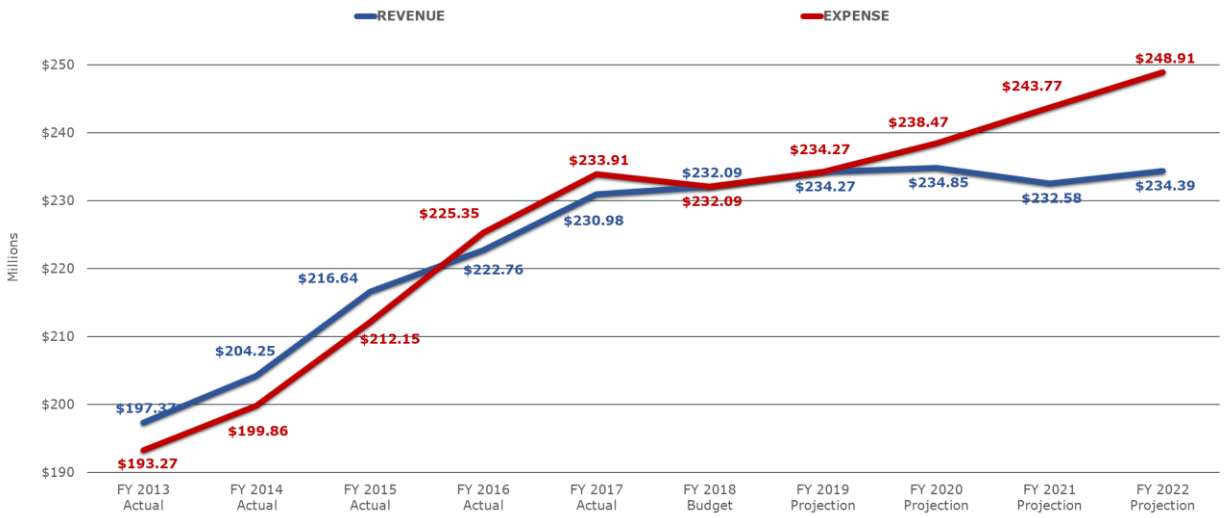
- Health insurance increase at an annual rate of 8%
  - This increase is split 50/50 between employees and the District for CEA & MSPA unions
  - Current District costs are maintained with the employee covering the total cost of the increase for EXEX, MLMS, and MSEA unions
- All other deduction factors are maintained with any increase due to an increase in salary factors
- Includes a reserve of 1% of total salaries and benefits for payroll contingencies
- Excludes on-behalf payments

Non-Personnel

- Utilities INCREASE at an annual rate of 7.75%
- Insurance bonds and premiums INCREASE at an annual rate of 3%
- Transfers to other funds includes subsidies to Nutrition Services and Pupil Transportation

- All other non-personnel accounts are maintained with no increase or decrease

Figure 15



The deficits in FY2020, FY2021, and FY2022 are $3.62M, $11.19M, and $14.52M, respectively. This trend of expenses outpacing revenue is referred to as a structural deficit because operations cannot be sustained over time without additional revenue or reductions to expenses.

Tax Base and Debt Capacity

Alaska Statute does not establish a debt limit for municipal governments. According to Borough Code 3.04.075 Tax Levy Limitation, the total amount of Borough tax that can be levied during a fiscal year shall not exceed the total amount approved by the Assembly for the preceding year by more than a percentage defined by adding the percentage increase in the Federal Urban Consumer Price Index for Anchorage from the preceding fiscal year plus the average percentage growth or loss in the Borough population over the preceding five fiscal years as determined by the Alaska State Department of Community and Economic Development. Limitations, as stated above, do not apply to the following:

- Taxes on new construction or property improvements which occur during the current fiscal year
- Taxes required to fund additional services mandated by voter approved ballot issues
- Special taxes authorized by voter approved ballot issues
- Taxes required to fund the costs of judgments entered against the Borough or to pay principle or interest on bonds including revenue bonds
- Additional taxes collected in service areas under mill rates specifically approved by service area residents

The District has no means of generating revenue and relies on funding appropriations from the State of Alaska and the Borough to maintain educational services. With no increase to the BSA, the Borough Assembly adopted MSB Ordinance 18-065 which

will set local education funding amount equivalent to 6.30 mills for the next five years. See Figure 16 for a recent, five-year history of tax rates and collections.

Figure 16

Direct & Overlapping Property Tax Rates
(mill levy rate per $1,000 of assessed value)
Last Five Fiscal Years

	Direct Rates				
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Areawide Borough	9.691	9.852	9.662	9.98	10.33
Non-Areawide Borough	0.49	0.52	0.52	0.52	0.55

Property Tax Levies & Collections
Last Five Fiscal Years

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Taxes Levied for the Fiscal Year	$ 114,904,572	$ 118,906,810	$ 121,650,445	$ 130,590,976	$ 138,589,875
Net Tax Levy	$ 106,069,979	$ 109,986,586	$ 111,744,106	$ 119,295,403	$ 126,423,474
COLLECTED WITHIN THE LEVY FISCAL YEAR					
Amount	$ 102,321,617	$ 106,109,708	$ 108,285,996	$ 116,527,024	$ 122,648,889
% of Net Levy	96.47%	96.48%	96.91%	97.68%	97.01%
Collections in Subsquent Years	$ 2,950,188	$ 2,691,436	$ 1,841,744.0	$ 762,846	$ -
TOTAL COLLECTIONS TO DATE					
Amount	$ 105,271,805	$ 108,801,144	$ 110,127,740	$ 117,289,870	$ 122,648,889
% of Net Levy	99.25%	98.92%	98.55%	98.32%	97.01%

Staffing by Function

The following table (figure 17), represents General Fund staffing numbers for permanent positions. From FY2018 to FY2019 the District reduced staffing by 11.21 FTE. The year-to-year difference in staffing can be attributed to student movement by grade level and the shifting of certain support positions like Instructional Coaches to grant funds. To ensure alignment with District ratios, final staffing adjustments will be based on actual enrollment in the 2018-19 school year.

Figure 17

	FY 2018 Current	FY 2019 Adopted	Change
100 - Instruction	803.16	795.94	(7.22)
200 - Special Education: Instruction	424.50	428.75	4.25
220 - Special Education: Support Services	120.01	120.91	0.90
300 - Support Services: Students	98.31	89.96	(8.35)
350 - Support Services: Instruction	48.14	45.28	(2.87)
400 - School Administration	57.05	57.13	0.08
450 - School Administration Support	121.63	122.63	1.00
510 - District Administration	11.00	11.00	-
550 - District Administration Support	75.38	76.38	1.00
600 - Operations & Maintenance	146.23	146.23	-
700 - Student Activities	4.75	4.75	-
	1,910.15	**1,898.94**	**(11.21)**

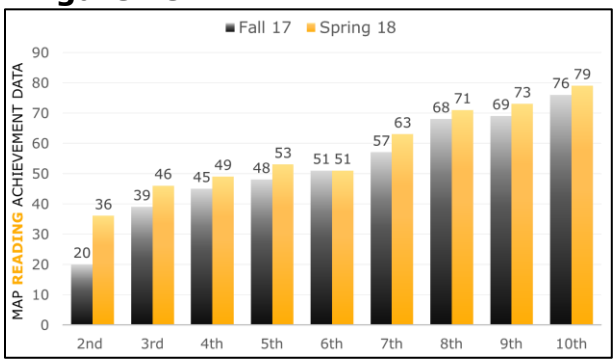
Performance Results

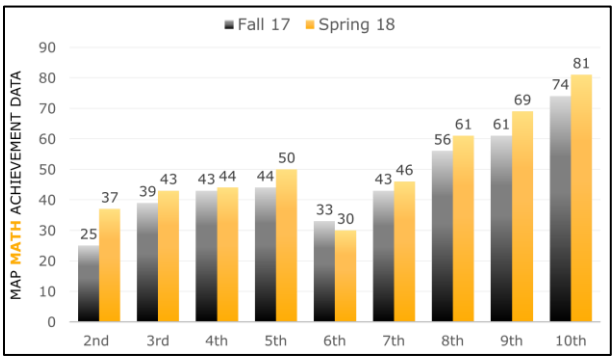
Northwest Education Association's Measures of Adequate Progress (NWEA MAP)

Over the past decade, MSBSD students have participated in a nationally normed assessment called the MAP assessment. This assessment informs students, parents, and school staff how individual students' academic achievement compares to their peers across Alaska and the lower 48.

Of the 54 Alaskan school districts, 51 participate in this assessment. Figure 18 illustrates MSBSD's average grade level percentile rankings for Fall 2017 and Spring 2018 testing. Trends indicate that MSBSD students show significant gains over the course of their academic careers, improving as much as 59% in eight years.

Figure 18



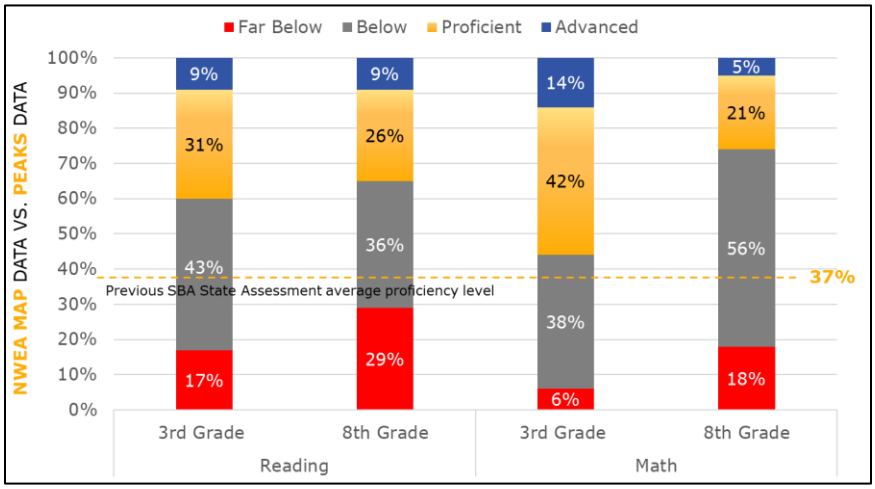


State Standards & Assessments

In 2015, Alaska adopted new (and much more rigorous) literacy and math standards. As a result, the accompanying assessment, called the PEAKS assessment, is also much more rigorous than the previous assessments.

A recent study by NWEA indicates students must be in the 44th to 76th percentile to earn a "proficient" on the PEAKS assessment, as compared to the 37th percentile on the previous SBA assessments (figure 19).

Figure 19



Peaks Spring 2018 Results

Despite the increase in rigor, MSBSD performed significantly better than the State average on the PEAKS Assessment in Spring 2018. MSBSD students were also the highest performing in literacy and math among the "Big-5" school districts (Anchorage, Mat-Su, Fairbanks, Juneau, and Kenai).

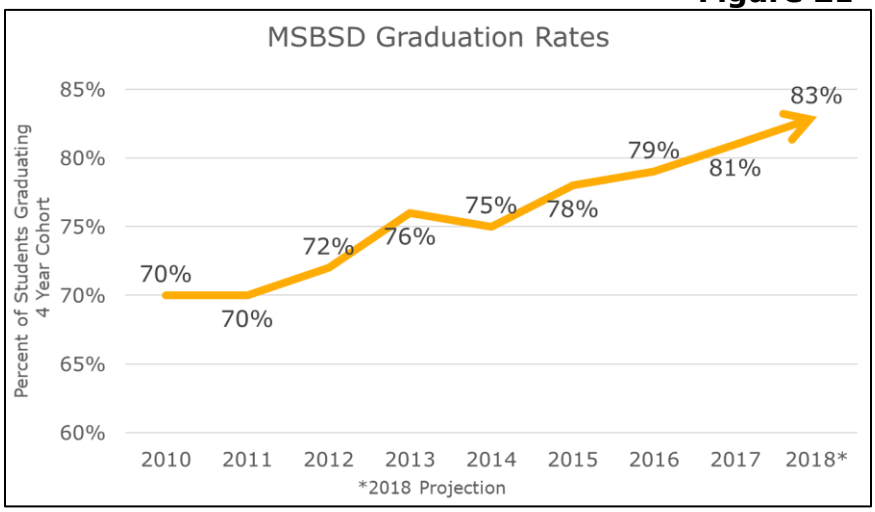
Figure 20

	English/ Language Arts	Math
Alaska	**42%**	**37%**
Anchorage	46%	41%
Fairbanks	46%	41%
Juneau	48%	40%
Kenai	50%	40%
Mat-Su	**51%**	**43%**

Graduation Rate

The ultimate measure of student success is the graduation rate. Over the past eight years, MSBSD's graduation rate has increased by 13% Students who take at least two career & technical education courses in a sequence have a 95% graduation rate.

Figure 21



Summary

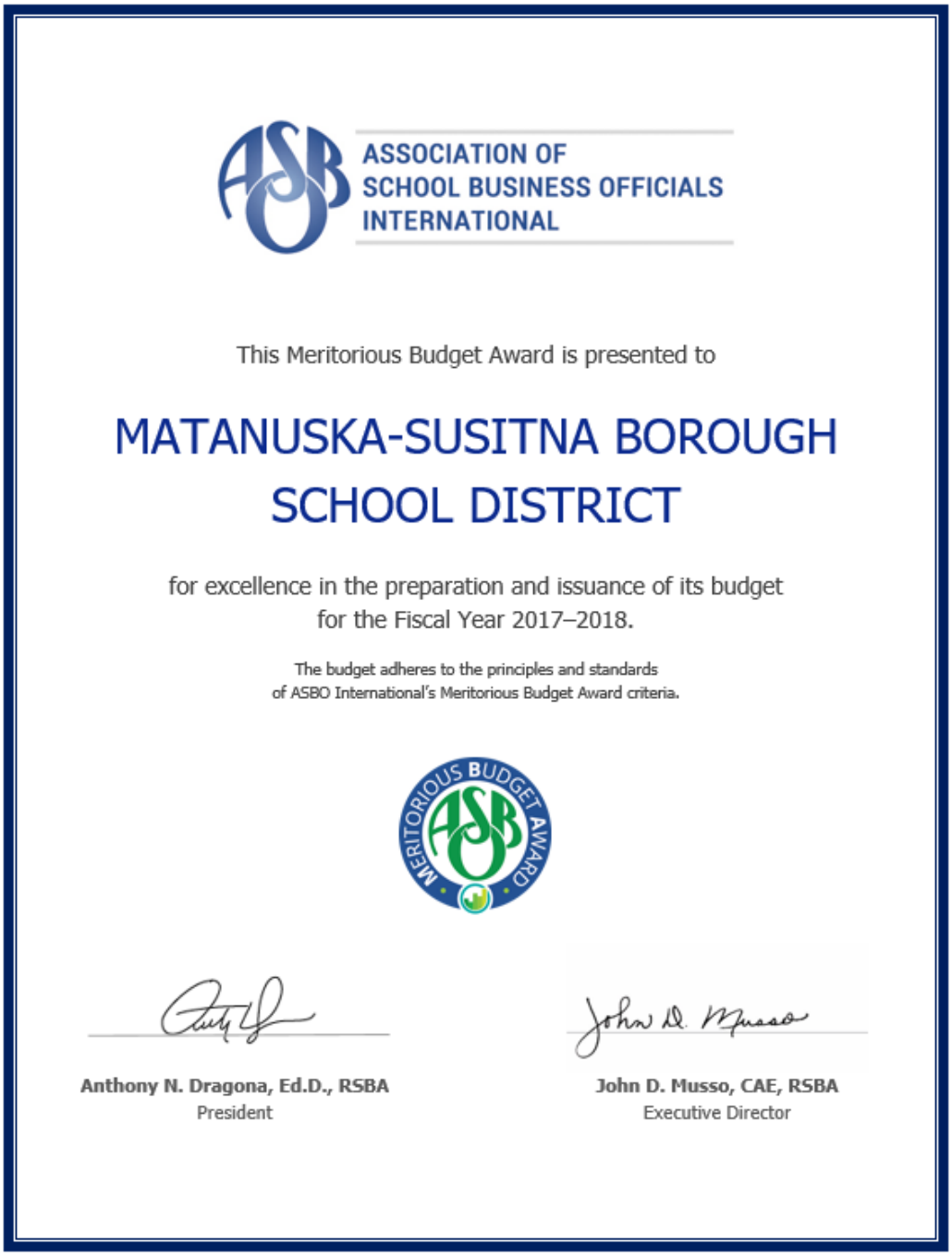
Development of the Adopted Budget consists of an extensive review of all expected revenue and expense line items. Support of the District's mission was achieved through the equitable distribution of resources. The budget development process relies on a system of metrics and ratios to equitably distribute resources to traditional schools, charter schools, special mission schools, and correspondence schools alike.

The FY2019 Adopted Budget was prepared in accordance with all laws and legal requirements as set forth by the federal government, State of Alaska, Borough, and the School Board. The finances and business processes of the District are subject to both internal reviews and independent, third-party audits. Additionally, the District has established sound financial policies and internal controls to ensure that taxpayer funds are expended responsibly.

The District developed this financial plan to carry out its mission: *to prepare all students for success*.

MERITORIOUS BUDGET AWARD

The Association of School Business Officials International (ASBO) presented the District with the Meritorious Budget Award for the fiscal year ending June 30, 2018. This program promotes and recognizes excellence in developing, analyzing, and presenting a school system budget.



ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget for the Fiscal Year 2017–2018.

The budget adheres to the principles and standards of ASBO International's Meritorious Budget Award criteria.

MERITORIOUS BUDGET AWARD

Anthony N. Dragona, Ed.D., RSBA
President

John D. Musso, CAE, RSBA
Executive Director

This award is valid for a period of one year. We believe our current budget continues to conform to program requirements.

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

PRINCIPAL OFFICIALS

2017-18 SCHOOL BOARD

Dr. Donna Dearman, President
Kelsey Trimmer, Vice President
Deborah Retherford, Clerk
Ole Larson, Member
Ray Michaelson, Member
Yvonne Ruth, Member
Dr. Sarah Welton, Member

DISTRICTWIDE ADMINISTRATION

Dr. Monica Goyette, Superintendent
Jillian Morrissey, Public Information Officer
Matt Teaford, EEO Officer

Amy Spargo, Assistant Superintendent of Instruction
Justin Ainsworth, Executive Director of Instruction
Reese Everett, Executive Director of Instruction
Traci Pedersen, Executive Director of Instruction
Lucy Hope, Executive Director of Student Support Services
Dale Sweetser, Assistant Director of Student Support Services
Carl Chamblee, Director of Federal Programs
Meghan McCarthy-Grant, Assistant Director of Federal Programs

Luke Fulp, Assistant Superintendent of Business & Operations
Mike Brown, Executive Director of Operations
Katherine Gardner, Executive Director of Human Resources
Ashley Bjornson, Director of Finance
Jim Estes, Director of Facilities
Tony Weese, Capital Planning & Construction Manager

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MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

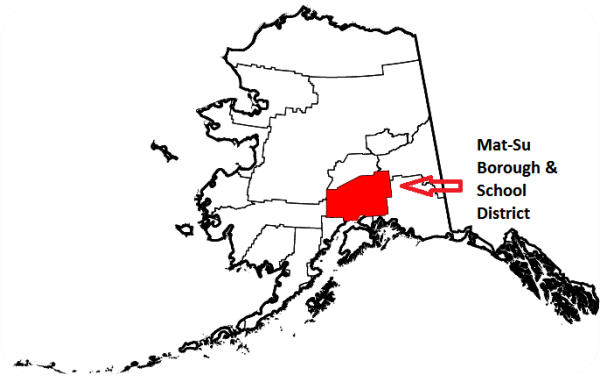
Organizational Section

We prepare all students for success

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DISTRICT PROFILE

Figure 1



Located 35 miles north of Anchorage, the Matanuska-Susitna Borough (Borough) encompasses 24,502 square miles. The Borough's core area is commonly referred to as the "Mat-Su Valley". Aptly named, the Mat-Su Valley is bordered to the east by the Matanuska River and on the west by the Susitna River.

The Borough is situated within southcentral Alaska (see Figure 1) and includes mountain ranges, valleys, glaciers, rivers, lakes, wetlands, tundra, boreal forest, farms, and vast stretches of pristine wilderness. The Borough includes portions of the Alaska Range with Denali, the tallest mountain in North America, just outside its northern border. The Mat-Su Valley also includes portions of the Chugach Mountain Range to the south and includes most of the Talkeetna and Clearwater Ranges towards the interior of the Borough.

In total, just over 102,000 people reside in the Borough, with that number expected to continue to grow. The Borough is within a reasonable commuting distance from Anchorage, Alaska with approximately 34 percent (34%) of the population commuting each day. The Matanuska-Susitna Borough School District (District) serves over 18,900 students at 47 schools. The District provides education programs for students in pre-kindergarten through twelfth grade.

The District schools put students and families first by providing public school choice among seventeen (17) elementary schools, five (5) middle schools, six (6) high schools, seven (7) small attendance area schools, and one (1) comprehensive correspondence/home school program. Additionally, the District hosts six (6) charter schools and five (5) alternative education schools, which offer a wide range of specialized programs.

Being that the Borough represents the fastest growing area of the State, new schools have been added in recent years to the District through voter approved bonds. In FY 2017, the District opened new facilities for Dena'ina Elementary, Iditarod Elementary School, and Fronteras Spanish Immersion Charter School.

GOVERNMENT STRUCTURE

The District is a component unit of the Borough. As such, the Borough has delegated to the District the responsibility for establishing, maintaining, and operating a system of public schools on an area-wide basis under Alaska Statute 29.35.160.

Alaska Statute sections 14.12.030 – 180 provide for the creation of school districts in the State of Alaska and establishes a school board as the governing body for each district. The seven voting members of the Board determine policy for operation and management of the District. Each member serves for three years, elected annually

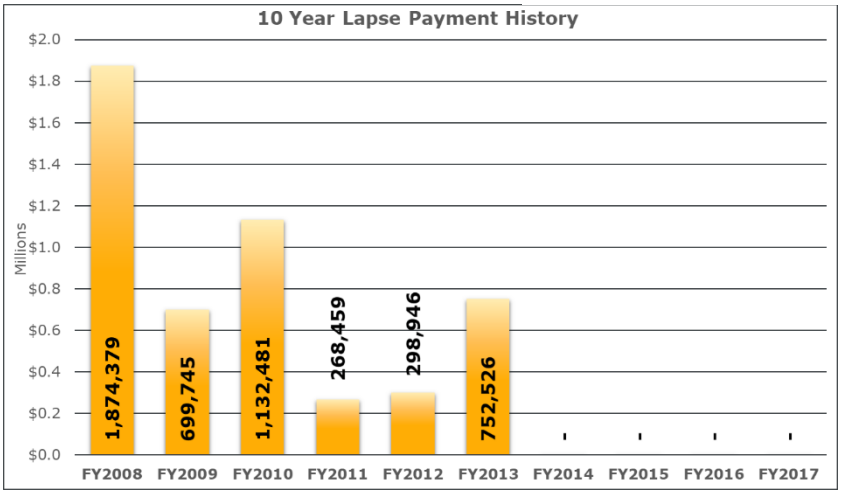
for overlapping terms. The daily operations of the District are under the general supervision of the Superintendent.

Pursuant to Alaska Statute 14.12.020(c), the Borough Assembly provides funding that must be raised from local sources in order to maintain and operate the District. Alaska Statute 14.14.060 states that a borough can establish a centralized treasury and is responsible for major rehabilitation, all construction, and major repair of school buildings. The Borough is also responsible for new construction and debt service. Accordingly, physical plant expenditures for debt service and the taxing authority necessary to repay debt lies with the Borough.

In many respects, the two agencies operate independently. However, the Borough does monitor the District's unspent year-end funds and requires a percentage of any increase to unspent funds be returned to the Borough. Historically through to MSB Code 3.04.110, the School District was permitted to carry-over 75% of any increase in unassigned fund balance, with the remaining 25% lapsing back to the Borough. Aside from Borough code, the District is permitted to accumulate unassigned fund balance up to 10% of its general fund expenditures under Alaska Statute 14.17.505(a). For the MSBSD, 10% of General Fund expenditures equal approximately $25 million.

In recent years, the Assembly waived the requirement for the School District to lapse any increase in fund balance back to the Borough. The School Board's Resolution 18-005, approved March 21, 2018, requested that the Borough consider removing all lapse requirements, which, in turn, would also allow the District to maintain encumbrances that carry-over to the next fiscal. On June 19, 2018, the Borough Assembly voted to adopt MSB Ordinance 18-065, an ordinance allowing MSBSD to carry over 100% of the unassigned fund balance at the end of the fiscal year. This ordinance effectively repealed any lapse payment and encumbrance requirements previously in place.

Figure 2



Similar to FY17, the District does not anticipate generating an increase in unassigned fund balance in FY18 or FY19. However, should the District receive unanticipated revenues or limit spending, any resulting increase in net fund balance will now, through MSB Ordinance 18-065, be kept by the District.

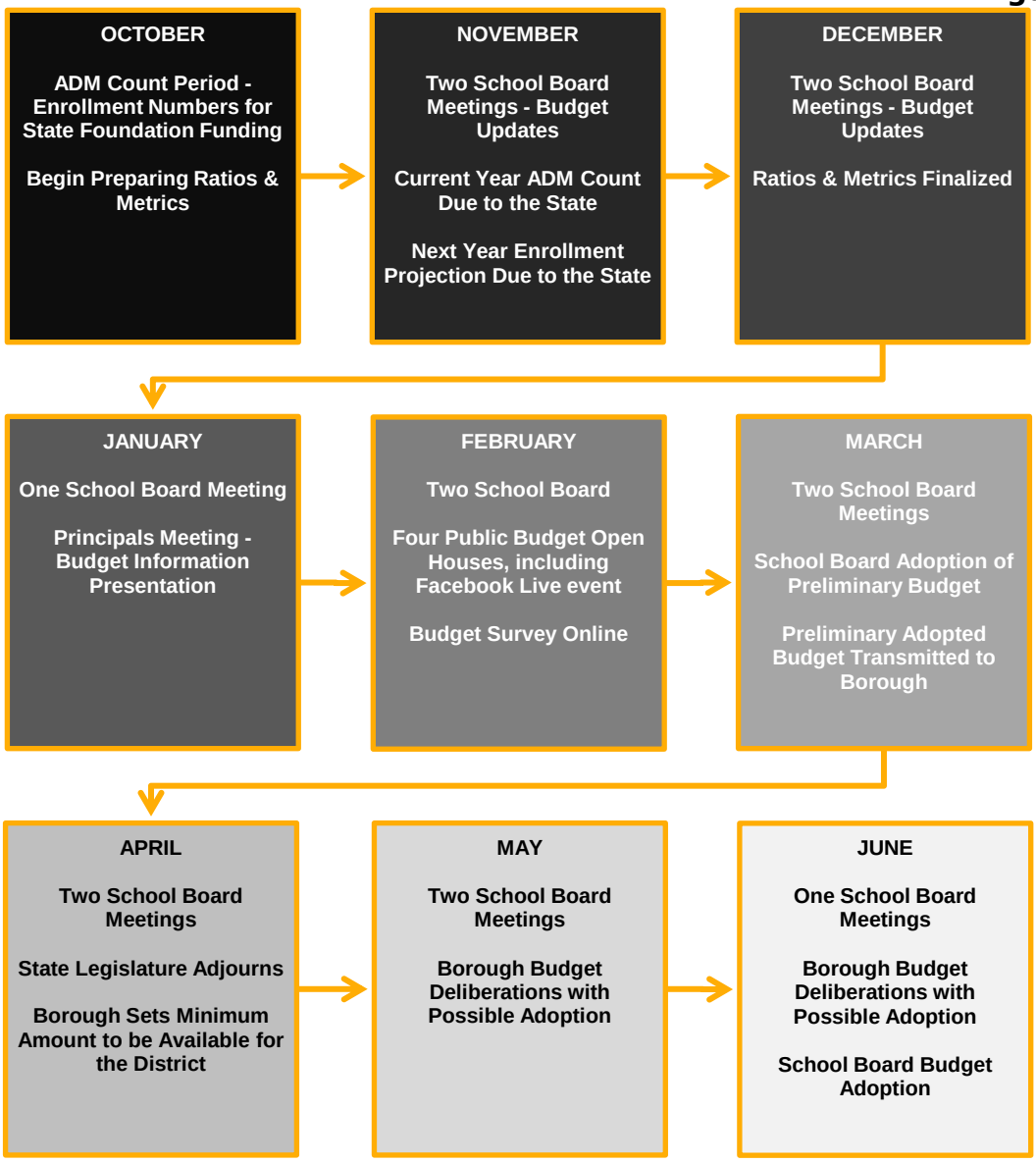
For historical reference, Figure 2 represents lapse payments required over the last ten years under Borough Code. Since FY2014, the District has either been granted a

waiver of the lapse requirement or experienced a decrease to its unassigned fund balance. Under both scenarios, there is no lapse recorded.

BUDGET CALENDAR

The annual budget is a spending plan, intended to aid in the day-to-day management of school operations. Using various assumptions, the District works through the following budget calendar to adopt a budget for the upcoming fiscal year. (See Figure 3).

Figure 3



BUDGET DEVELOPMENT PROCESS

Board Policy 3100 directs that the District budget be prepared annually to form the best possible estimates of enrollment, revenues, and expenditures. The budget development process begins in October with the 20-day student count, as administered by the State of Alaska Department of Education & Early Development

(DEED). Immediately after the count period takes place, DEED requires that each district submit their projected enrollment for the upcoming fiscal year by November 5th. The projected enrollment for the District is based on a modified cohort-survival analysis, which is outlined in the Introductory Section.

The next step in the budget development process is a comprehensive examination of current revenues and expenses to determine an estimated beginning fund balance for the upcoming fiscal year. Using the projected enrollment and the most current data available from the State Legislature, revenues for the budget year are projected.

To create an early estimate for expenses, the District must make various assumptions for the upcoming year. For instance, from one year to the next the District may need to assume negotiated salary schedule increases; predict the rate at which health insurance premiums will increase; or come up with an estimate for escalating energy costs. Without having all the necessary information to accurately predict expenses in January, the District presents a preliminary budget with all budgetary assumptions clearly communicated within the document.

In accordance with the Alaska Department of Education and Early Development Uniform Chart of Accounts, information is presented in the budget by fund, function, and object code to help stakeholders understand where expenditures are expected to occur. Adherence to the account code structure also assists the District in allocating at least 70 percent of its school operating expenses for instructional purposes.

Public input for the budget is sought through open house forums, school board meetings, and an online survey. This year, the District hosted one of its Budget Open Houses through Facebook Live. The online forum included a question and answer period and allowed the District to reach a greater population of stakeholders across the Mat-Su Borough. After the event, the event recording was posted and has been viewed over 2,400 times.

Figure 4

The chart in Figure 4 shows the rating of funding priorities from this year's online survey. 162 respondents provided input for the survey.

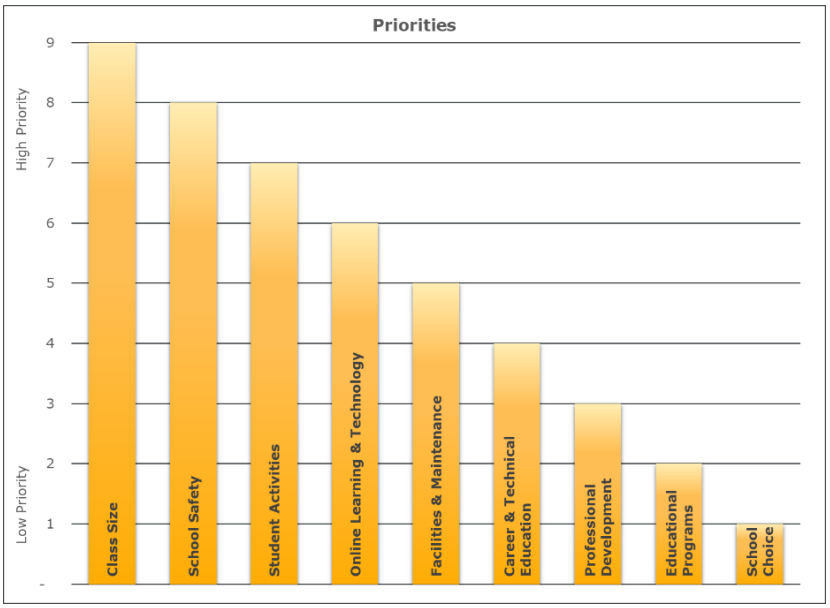
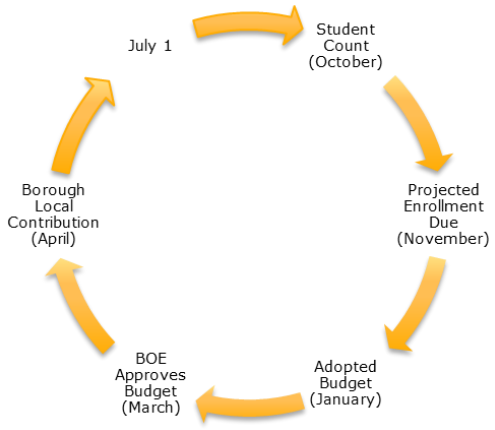


Figure 5



General Fund revenue is determined towards the end of the budget process. From January through March, the School Board deliberates over the preliminary budget and must make certain assumptions so the financial plan communicates a balanced budget to the Assembly, per Borough Code 3.04.040. Upon Board adoption of the preliminary budget, it is submitted to the Borough Manager no later than the last Tuesday of March, per Borough Code 3.04.020(b). The official budget is due in resolution form no later than April 1st of each year to the Borough Assembly. A message including the specific level of local effort requested by the District must be included with the budget. Since April 1st is several weeks prior to the end of the State's legislative session, the District rarely knows the full funding picture by this date.

In April and May of each year, the Borough Assembly prepares its own budget and holds public budget deliberations and hearings. Within 30 days of the District submitting its preliminary budget to the Assembly, the Borough approves a minimum amount to be apportioned for school operations, per AS 14.14.060. The Assembly adopts a budget that includes an appropriation for the school district by May 31st. After both State and local funding have been determined, the School Board takes action to adopt its final budget in May or June. The final budget is due to DEED by July 15th. (See Figure 5).

Per 4AAC.09.12 Budget Review, DEED will either approve the budget or may reject the District budget if it:

- Is not in the form required by the State;
- Is not balanced; or
- Does not meet the local effort provisions of AS 14.17.

If rejected by the State, a revised budget shall be submitted within thirty days of the notice of rejection. If the budget contains prior year fund balance as revenue, the budget shall be revised and resubmitted if the annual audit shows the fund balance to be less than projected, per 4 AAC 09.110/09.120.

The current budget methodology was designed in an effort to distribute available resources in a fair, equitable, and sustainable manner, while continuing to meet Board goals and increasing student achievement. This methodology involves the use of prescribed ratios and metrics. The formulas are used for distributing available staffing and discretionary funds on an equitable per student or programmatic basis.

Figure 6

		RATIOS		METRICS - PER PUPIL		
		Pupil to Teacher*	Elementary Specials to Teaching Staff**	Materials & Supplies	Health & Postage Supplies	Accelerated Learning Funds***
2018-2019	Grades K-2	24 to 1	1 to 6	$76.00	$7.10	NA
	Grades 3-5	26 to 1				
	Grades 6-8	30 to 1	NA	$86.00	$7.10	NA
	Grades 9-12	32 to 1	NA	$95.00	$7.10	$0.00
2017-2018	Grades K-2	24 to 1	1 to 6	$76.00	$7.10	NA
	Grades 3-5	26 to 1				
	Grades 6-8	30 to 1	NA	$86.00	$7.10	NA
	Grades 9-12	32 to 1	NA	$95.00	$7.10	$0.00
2016-2017	Grades K-2	25 to 1	1 to 6	$90.00	$7.88	NA
	Grades 3-5	26 to 1				
	Grades 6-8	27 to 1	NA	$100.00	$7.88	NA
	Grades 9-12	28 to 1	NA	$110.00	$7.88	$47.50
2015-2016	Grades K-2	25 to 1	1 to 6	$95.00	$7.88	NA
	Grades 3-5	26 to 1				
	Grades 6-8	27 to 1	NA	$105.00	$7.88	NA
	Grades 9-12	28 to 1	NA	$115.00	$7.88	$50.00
2014-2015	Grades K-2	25 to 1	1 to 7	$95.00	$7.88	NA
	Grades 3-5	26 to 1				
	Grades 6-8	27 to 1	NA	$105.00	$7.88	NA
	Grades 9-12	30 to 1	NA	$115.00	$7.88	$50.00

Notes:

* PTR applies to core area schools for regular education instruction

** Elementary Specials include Music, Physical Education, and Library

*** Accelerated learning funds apply to core area high schools only.

One of the great advantages of using ratios and metrics in the budget process is that the factors ensure a certain level of responsiveness to student enrollment. At the start of the school year, the District can quickly respond to unexpected increases in student enrollment by adding positions where needed. In general, ratios and metrics provide a sound basis for increasing or reducing resources based on enrollment.

The ratios and metrics for the FY19 Preliminary Adopted Budget as well as a recent history of ratios and metrics from prior years can be found in Figure 6.

CAPITAL BUDGET DEVELOPMENT PROCESS

Per Alaska Statute 14.14.060, the Borough shall provide for all major rehabilitation, all construction, and major repair of school buildings. The buildings (and all related debt) are owned and capitalized by the Borough and are not recorded in this budget document. Outstanding debt obligations for Twindly Bridge Charter and Fronteras Charter School, which were more recently acquired, are recorded on the District's financial statements based on agreements with the Borough outlining debt repayment terms for each school facility.

In June 2010, the School Board established an internal Capital Improvement Projects Fund (CIP). This fund is separate of bond projects and fully administered by the District. The establishment of this fund allowed for an annual review of possible projects with a useful life of over one year and a minimum cost of $5,000. This CIP Fund is a result of annual transfers from the General Operating Fund for specific capital projects as approved by the School Board.

Based on criteria established on June 16, 2010, the District designated the Superintendent and/or designee to manage the CIP projects in a manner which is most beneficial to the District. The Superintendent and/or designee has the authority to move funds within the CIP Fund should any project come in under budget to another project or authorized capital expenditure activity. The District's deferred maintenance schedule informs the prioritization of capital projects authorized within the CIP Fund.

BUDGET ADMINISTRATION

By July 1st of each year, the budget is in place for the fiscal year that runs through June 30. While the budget is approved prior to July 1, there are typically no major budget revisions until after the twenty-day October student count period. However, staffing needs are adjusted almost immediately following the registration process that precedes the count period. After the count period, revenue is recalculated based on enrollment and budgeted expenses are adjusted to account for the completed staffing adjustments to arrive at winter budget revision. This budget revision is then presented to the Board for approval in December or January.

The School Board recognizes that operational budget revisions may be necessary in order to ensure that the District maintains a balanced budget. Line item revisions may be requested by unit administrators based upon educational or non-instructional support needs. Per Board Policy 3110, the following provisions apply to budget revision authority within the District:

- Budget revisions within a site location can be made by the budget manager without approval.
- The Assistant Superintendent of Business and Operations, Director of Finance, or designee shall be authorized to approve budget revisions between budget locations that do not exceed $100,000.
- The Superintendent or designee shall be authorized to approve budget revisions between site locations that do not exceed $150,000.
- Revenue adjustments which increase or decrease the School District's total adopted budget shall be submitted to the School Board for ratification.

Additional internal controls, approved by administration, have been established with regard to approval limits for budget transfer requests. While site administrators have responsibility for monitoring and approving how their budgets are expended, additional monitoring occurs at the District level. Once budget transfer requests reach $25,000, the budget transfer must be approved by the Budget-Supervisor. After approval, an internal control exists within the Enterprise Resource Planning's (ERP) financial module which sends a notification to the assistant superintendent of business and operations, indicating that a budget transfer in an amount greater than $25,000 has been approved. For budget transfer approvals greater than $75,000, a similar notification is sent to the Superintendent. These notifications keep administration informed of significant transactions to ensure proper oversight.

Budget revisions are entered using the District's ERP system and online workflow process. Administrative personnel enter budget transfer requests into the ERP system to be routed for the site administrator's approval and additional approvals as needed. Entry into the District's ERP system allows each budget transfer to immediately effect available funds. The District uses budget roll up codes within the ERP system to ensure that schools and departments have flexibility in spending funds, while still maintaining internal controls that help ensure administrators stay within acceptable budget expenditure parameters. All budget revisions are reported to the Board in a reading file.

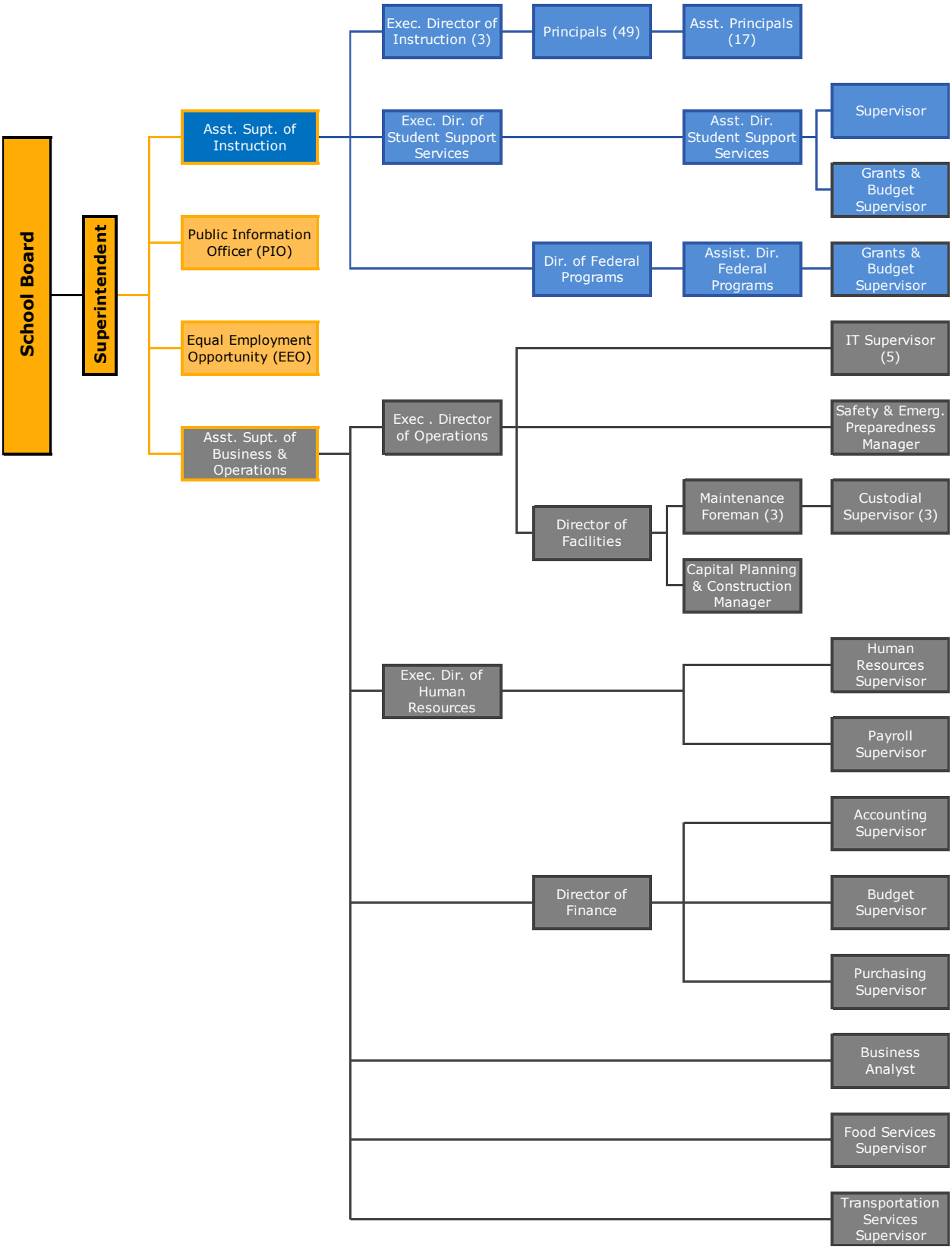
These internal controls are part of the District's larger comprehensive risk management plan which also includes IT backups and disaster recovery processes in the event of a major disaster. The disaster recovery plan was developed utilizing the District's financial management system functionality to switch the data load, processes, and workflow to alternate servers outside the State of Alaska. If the unexpected should occur, key staff have been identified to assist with carrying out critical functions as a part of the District's disaster recovery and business continuity plan.

School and department budgets, budget process, and workflow are integrated into the financial management ERP system. The system is designed with integrated modules, each designed to assist the end user in specific critical business functions. The system provides for streamlined functions in payroll, procurement, receiving, employee expense, accounts payable, and accounting that work hand-in-hand with the District's budget functions. As a result of normal business transactions, such as creation of requisitions and subsequent purchase orders, funds are encumbered within the accounting codes in which budget funding has been allocated and the encumbrances are released when funds have been expended.

As funds are expended later into the fiscal year, the District begins monitoring fund balance. Board Policy 3470 establishes goals and provides guidance concerning the desired level of year-end fund balance to be maintained by the District as required by GASB Statement 54. The District's Comprehensive Annual Financial Reports (CAFR) designate fund balance as non-spendable, restricted, committed, assigned, and unassigned based on the relative strength of the restrictions that control the purposes for which amounts can be spent. When both restricted and unrestricted resources are available for use, it is the District's policy to use externally restricted resources first, then unrestricted resources – committed, assigned, and unassigned – in order as needed.

The entire budget process, internal controls, and Board Policy are designed and implemented to ensure financial stability for program continuity; instill public confidence; and maintain budget and financial compliance with government authorities, and assist the District in building adequate fund balance to offset unexpected increases in costs.

ORGANIZATION CHART



SCHOOL BOARD & CENTRAL OFFICE ADMINISTRATION

SCHOOL BOARD		
School Board President	**School Board**	**Dr. Donna Dearman**
School Board Vice-President	School Board	Kelsey Trimmer
School Board Clerk	School Board	Deborah Retherford
School Board Member	School Board	Ole Larson
School Board Member	School Board	Ray Michaelson
School Board Member	School Board	Yvonne Ruth
School Board Member	School Board	Dr. Sarah Welton

OFFICE OF THE SUPERINTENDENT		
Superintendent	**Office of the Superintendent**	**Dr. Monica Goyette**
Equal Employment Opportunity Officer	Equal Employment Opportunity	Matthew Teaford
Public Information Officer	Public Information	Jillian Morrissey

INSTRUCTION		
Assistant Superintendent	**Instruction**	**Amy Spargo**
Executive Director	Instruction	Justin Ainsworth
Executive Director	Instruction	Reese Everett
Executive Director	Instruction	Traci Pedersen
Executive Director	Student Support Services	Lucy Hope
Director	Federal Programs	Carl Chamblee
Assistant Director	Federal Programs	Meghan McCarthy-Grant
Assistant Director	Student Support Services	Dale Sweetser
Supervisor	Behavioral Health Specialists	Dennis Boyer
Supervisor	Grants & Budget	Linda Anderton
Supervisor	Grants & Budget	Carmel Dehn

BUSINESS & OPERATIONS		
Assistant Superintendent	**Business & Operations**	**Luke Fulp**
Executive Director	Human Resources/Payroll	Katherine Gardner
Executive Director	Operations	Michael Brown
Director	Facilities	James Estes
Director	Finance	Ashley Bjornson
Assistant Director	Capital Planning & Construction Manager	Tony Weese
Supervisor	Accounting	Carmen Jackson
Supervisor	Budget	Charity Phillips-Little
Supervisor	Business Analyst	Melissa Batts
Supervisor	Custodial	Billy Burson
Supervisor	Custodial	John Geffken
Supervisor	Custodial	Lori Hall
Supervisor	Facility Use	Julane Troseth
Supervisor	Food Services/Warehouse	Chris Johnson
Supervisor	Human Resources	Kristin Wouk
Supervisor	IT Applications	Michelle Hoyt
Supervisor	IT Customer Service	Charles Chapman
Supervisor	IT Network Services	Bill Stannard
Supervisor	IT Senior Program Analyst	Justin Michaud
Supervisor	IT Network Systems	Earl Almdale
Supervisor	Maintenance Foreman	Tim Jensen
Supervisor	Maintenance Foreman	Alan Morgan
Supervisor	Maintenance Foreman	Stephen Murray
Supervisor	Payroll/Benefits	Sunshine Hunsaker
Supervisor	Purchasing	Beth Munson
Supervisor	Recruitment Coordinator	Bethany Lyons
Supervisor	Safety & Emergency Preparedness Manager	Steven Paine
Supervisor	Transportation	Crystal Smith

DISTRICT MISSION, GOALS & OBJECTIVES

Alaska Statute sections 14.12.030-180 provide for the creation of school districts in the State of Alaska and establishes a school board as the governing body for each district. The School Board is an elected body consisting of 7 community members and 1 student member. As the governing body responsible for the stewardship of public funds for education within the Borough, the School Board determines policy for operation and management of the District and sets the District's priorities. The School Board establishes a vision, mission, beliefs, goals, and guiding principles that provide a framework under which the Superintendent operates.

Vision

Mat-Su Borough School District will be a model of excellence in teaching, learning, and engaging all students.

Mission

Mat-Su Borough School District prepares all students for success.

Beliefs

- We believe that the needs and best interests of students drive all decisions.
- All students can and want to learn.
- Educational choices and community participation are essential to student success.

Goals

1. Improve student success, achievement and performance.
2. Develop excellent educators and leaders.
3. Use innovative practices to improve the education system.
4. Include families and community members in the education of our students.
5. Promote safe and healthy environments for all.

Guiding Principles

These Guiding Principles will drive our decisions in our responsibility to our students, families, and community:

- Stewardship
- Accountability
- Empathy
- Quality
- Integrity
- Respect
- Collaboration
- Commitment

Annual Objectives

In addition to having long-term goals, the School Board approves annual objectives that help accomplish Board Goals. Each board goal is supported by specific objectives, as outlined below:

1. Improve student success, achievement, and performance.
    a. Develop student leadership.
    b. Implement research-based best practices to increase graduation rate.

c. Increase opportunities for personalized learning.
d. Increase use of Measures of Academic Progress (MAP) results to target instruction.

2. Develop excellent educators and leaders.
    a. Provide high quality professional development for MSBSD leaders.
    b. Provide high quality professional development for MSBSD teachers.
    c. Provide high quality professional development for MSBSD staff to increase Social Emotional Learning Skills.
    d. Evaluate current health insurance plan costs and benefits.
    e. Improve employee awareness and engagement around total compensation (salary/wages and benefits).
    f. Improve recruitment, hiring, and retention efforts.

3. Use innovative practices to improve the education system.
    a. Pilot innovative models of instruction.
    b. Continuously improve current innovative models of instruction.
    c. Advance fiscal policies and financial planning to ensure the best possible outcomes for students.
    d. Continue modernization of enabling technology infrastructure.
    e. Refine business processes and data analyses to better meet the District's needs.

4. Include families and community members in the education of our students.
    a. Increase awareness and influence for long-term local and State funding solutions.
    b. Increase opportunities to build Legislative, Borough, and City relationships.
    c. Strengthen business, parent, and community relationships.
    d. Increase communication with parents and families regarding student progress.
    e. Utilize the District's website to engage the public.

5. Promote safe and healthy environments for all.
    a. Implement social emotional learning continuum.
    b. Maintain initiatives that promote social and emotional learning.
    c. Enhance occupational safety programs.
    d. Explore opportunities to expand recycling and energy management programs.
    e. Improve the safety and well-being of students and staff.
    f. Promote and increase participation in the District's school meal program.

ACCOUNTABILITY

The District is accountable to its stakeholders in many ways. One manner in which the successes of the District's educational programs were measured in the past was via No Child Left Behind (NCLB), also known as the Elementary and Secondary Education Act (ESEA) reauthorization of 2001.

In September 2012, the State of Alaska applied for a flexibility waiver under the Elementary and Secondary Education Act (ESEA). This waiver was approved in May 2013 by the United States Department of Education. One month after the waiver was approved the State Board of Education & Early Development adopted a new accountability system for public schools. The new system was named the Alaska School Performance Index (ASPI).

In addition to a new accountability system, Alaska chose the Achievement and Assessment Institute (AAI) at the University of Kansas to develop a custom assessment that measures the Alaska English Language Arts & Mathematics Standards adopted in 2012. The State's previous assessment, the Standards Based Assessment (SBA) was administered for the final time in April 2014. The new, custom assessment from AAI, Alaska Measures of Progress (AMP), was administered for the first time in spring 2015. During FY16, the Alaska Department of Education and Early Development determined that the assessment did not adequately satisfy reliability requirements.

In December of 2015, NCLB was repealed and replaced by the Every Student Succeeds Act (ESSA). With this transition, the Alaska Department of Education selected Data Recognition Corp (DRC) for statewide assessments in English, Language Arts, Math, and Science. This assessment replaced AMP and was exercised for the first time in spring 2017. The English, Language Arts, and Math portions were administered to grades 3-10 and Science was administered to grades 4, 8, and 10.

The State of Alaska's plan for implementing ESSA was submitted in September 2017 but is not yet approved by the U.S. Department of Education (U.S. D.O.E.). On December 15, 2017, U.S. D.O.E. provided feedback based on its initial review of the plan. On February 28, 2018, the State submitted their revised plan and is still awaiting approval from U.S. D.O.E..

BASIS OF ACCOUNTING

The budget is prepared in accordance with Generally Accepted Accounting Principles (GAAP), Government Accounting Standards Board (GASB), and accounting policies consistent with those prescribed by the State of Alaska for school jurisdictions. The annual budget document and the Comprehensive Annual Financial Report (CAFR) are the primary vehicles for presenting the District's financial plan. The goal for the District's presentation of data is to improve the quality of information the community receives regarding the District's educational programs and support services.

The governmental funds are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The proprietary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when

earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

For all funds, revenues are recognized in the year to which they relate and expenditures are recorded in the period that they are incurred, if measurable. Expenditures are tracked by location, function (the purpose of the expense), and object (description or type of expense), in accordance with the State of Alaska Uniform Chart of Accounts.

The determination of most revenue and expense budget items are dependent on future events. As a result, the preparation of the Adopted Budget for the 2018-2019 school year involved the use of estimates and approximations which were made using available information from several sources including: Alaska State Legislature, Alaska Department of Education, and the Mat-Su Borough. Careful judgment and analysis of trends and historic data were also considered. Actual revenue and expenditures could differ from those estimates and approximations. Future events include actual student enrollment; an increase or decrease in the State Foundation Formula or the Borough appropriation; unplanned rate changes for goods and services, etc.

FUNDS

As a government entity, the District uses fund accounting to record financial information. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. For FY19, there are a total of 34 funds with budgeted activity. These funds fall into three fund categories: governmental funds, proprietary funds and fiduciary funds. (See Figure 7).

GOVERNMENTAL FUNDS

Governmental funds are used to account for activities primarily supported by taxes, grants, and similar revenue sources. The governmental funds within this budget document include a general fund, special revenue funds, debt service fund, and a capital projects fund.

The General Fund is the main operating fund used to account for and report all financial resources not accounted for and reported in another fund. The General Fund is designated as Fund 100 in the Alaska Department of Education and Early Development Chart of Accounts.

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The fund number range for special revenue funds is fund 200 through fund 399 in the Alaska Department of Education and Early Development Uniform Chart of Accounts.

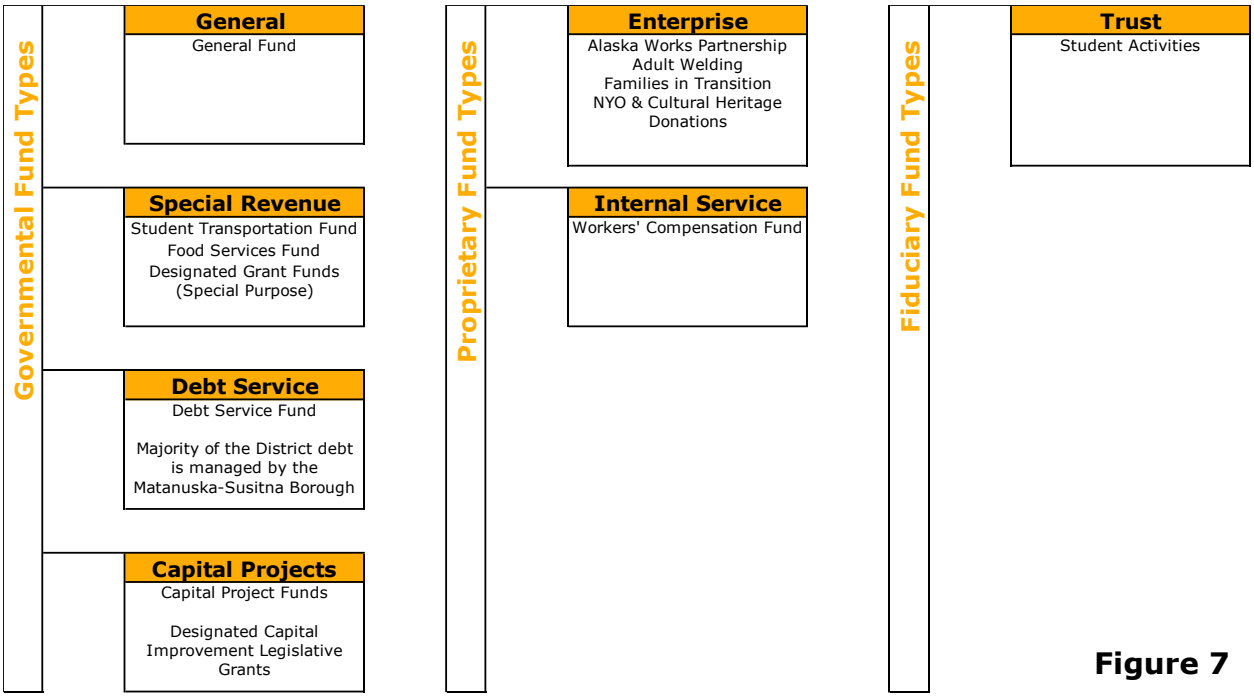


Figure 7

The District established a debt service fund, fund 400, on June 7, 2017 with the adoption of School Board resolution 17-007. The Borough owns all buildings in the District; therefore debt service on school buildings is recorded as an expense within the Borough's books and does not show up on the District's ledger except for Twindly Bridge Charter School and Fronteras Charter School. Both buildings were acquired in 2016 and the capital lease expense is reflected in the District's financials. The debt service fund was established to account for accumulated resources for Fronteras Charter School's long-term debt obligation.

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Capital Project Fund is designated as fund 540 in the Alaska Department of Education and Early Development Uniform Chart of Accounts.

The following pages contain a listing and short description of the funds included in this budget document. A complete audited look at the District's historical governmental funds can be found in the Informational Section of this document.

100 General Fund

The main operating fund used to account for and report all financial resources not accounted for and reported in another fund.

205 Student Transportation

This fund is used to account for revenues and expenditures for home to school transportation. Revenues include State student transportation revenue as well as any necessary transfers from the school operating fund.

235 Suicide Awareness
Funds granted by the State of Alaska to support Suicide Awareness Prevention and Post-vention activities in the schools.

236 Youth in Detention
Funds granted by the State of Alaska to support Mat-Su Youth Facility.

237 Obesity Prevention
Funds granted by the State of Alaska to support education and awareness of K-12 Obesity Prevention programs in the school.

243 MSBSD Direct Small Legislative Grants
Funds set aside by the State Legislature in the States Capital Budget for communities and organizations for identified purposes. Any funds expended in this funds are considered under the jurisdiction of the District.

244 MSBSD Direct Large Legislative Grants
Funds set aside by the State Legislature in the States Capital Budget for communities and organizations for identified purposes. Any funds expended in this funds are considered under the jurisdiction of the District.

245 Alaska Family Tobacco Prevention
This fund is used for Tobacco education and prevention in both schools and communities.

252 Nutritional Alaskan Foods
This fund is used to assist in the purchase of locally grown nutritious foods for meals served during the school day.

253 Fresh Fruit & Vegetables
This fund is used to assist in the purchase of locally grown fruits & vegetables for meals served during the school day.

255 Food Service
This fund is used to account for food service operations including the National School Lunch and Breakfast programs.

256 Title I-D, Neglected & Delinquent Youth
Funds are used to provide assistance to Mat-Su Youth Facility students to continue their education by receiving a high school diploma, trade school hours, or college credits.

259 Youth Survey
Funds are used to purchase rewards for students who participate in the Youth Risk Behavior Survey.

260 McKinney-Vento
Funds are used to support transportation and other needs of homeless students.

262 Alternative School Grant 2
Funds granted by the state of Alaska to support healthy student initiatives at five different schools within the District.

263 AK Pre-Kindergarten Program
Funds granted by the State of Alaska to support Widening-the-Net pre-k program at three area schools (Goose Bay, Big Lake and Willow).

264 Title IIA
Funds provide professionals development to focus on preparing, training, and recruiting high quality teachers.

266 Carl Perkins
This fund provides for the improvement of secondary and postsecondary CTE programs. The District uses these funds for program development & improvement in current or emerging employment sectors.

270 Title III-A English Learners
Funds provide for staffing to assist with the implementation of grants.

271 Consolidated Administration
Funds provide for staffing to assist with the implementation of grants.

273 Title I-A Basic
Funds are used to provide extra resources to help improve instruction in high poverty schools and ensure that these students have the same opportunity as other children to meet challenging state academic standards.

274 VI-B Grant Fund
IDEA Federal Special Education funds to support students with IEP's.

276 Learning Center
Funds are awarded by the state to support the creation of community learning centers that provide academic enrichment opportunities during non-school hours for children, particularly students who attend high-poverty and low-performing schools. The program helps students meet state and local student standards in core academic subjects, such as reading and math; offers students a broad array of enrichment activities that can complement their regular academic programs; and offers literacy and other educational services to the families of participating children.

285 Title I-C Migrant Education
Funds are used to provide financial assistance to establish and improve programs of education for children of migratory farm workers and fishers.

286 Migrant Education Book Grant
Funds used to provide take home books for eligible Migrant Education Students.

289 CEIS VI-B Grant Fund
These IDEA Federal funds are used for intervention to provide supplemental education opportunities for students who have not reached grade level proficiency.

291 VI-B Preschool Grant Fund
IDEA Special Education funding for preschool program's students with IEP's.

297 Project Aware
Funds provided to improve school safety by addressing mental health issues in school-aged youth in Alaska and specifically benefits MSBSD's alternative schools.

310 Level II School Improvement
Assists Burchell High in reaching their goals as a Title I Focus School in the areas of leadership and staff development as well as implementing selected elements of the school's improvement plan.

350 Federal Sources Direct
Federal allocated mini-grants. Mini-grants shown are for the AF JROCT Wings Grant.

352 Indian Education
Funds provided to meet the unique academic needs of American Indians and Alaskan Natives.

370 Contributions from Local Sources
Mini-grants awarded to the schools that exceed $5,000 for various requests. Includes Big Brothers/Big Sisters and donations to the schools.

371 Community Enrichment – Trapper Creek
The Community Enrichment Grant at Trapper Creek has been funded by the Mat-Su Borough.

374 Community Enrichment – Talkeetna
The Community Enrichment Grant at Talkeetna has been funded by the Mat-Su Borough.

375 Knik Tribal Council
Funds received from Knik Tribal Council where funds have been awarded by the State. Funds generally provide for teachers to support Knik Tribal Council's activities such as summer Fish Camp.

387 Mat-Su Health Foundation Grants
Funds provided to multiple school locations for new playground equipment including new PE equipment and instruction.

400 Debt Service
This fund was stablished on June 7, 2017 with the adoption of School Board resolution 17-007 to account for accumulated resources for Fronteras Charter School's long-term debt obligation.

503 Small Legislative Grants
Used to account for and report financial resources that are restricted, committed, or assigned to expenditure and reimbursement for designated legislative projects passed through the Borough.

505 Large Legislative Grants
Used to account for and report financial resources that are restricted, committed, or assigned to expenditure and reimbursement for designated legislative projects passed through the Borough.

506 Bond Reimbursement
All bond sales, managements, and project management is handled by the Borough. Any funds expended in this fund are considered under the jurisdiction of the Borough and are submitted for full reimbursement.

540 Capital Improvements
Funds used to account for all resources used for acquiring capital faculties including real property, initial equipment, additions and major repairs or improvements to facilities. All projects are funded by other District designated funds.

PROPRIETARY FUNDS
Proprietary funds are used to account for activities that receive significant support from fees and charges.

Within the proprietary fund category there are two distinct fund types. Enterprise funds are used to report any activity for which a fee is charged to external users for goods or services. Conversely, internal service funds are used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. The range of funds for enterprise funds is fund 600 through fund 649 in the Alaska Department of Education and Early Development Uniform Chart of Accounts. The range of funds for internal service funds is fund 650 through fund 699.

601 Mat-Su Construction Trades
This fund provides the opportunity to interest, educate and train students in the building and construction trades; to buy, build, sell, lease, acquire, use, develop, and dispose of real and personal property within the Borough for use in career & technical and other education programs of the District.

605 Adult Welding
Provides apprenticeship outreach and training opportunities in conjuncture with Alaska Building and Construction Trades unions.

610 Families in Transition
Funds consist of small local donations to support the Families in Transition and Homeless Education Program.

611 NYO and Cultural Heritage Donations
Donations used to support Native Youth Olympics and other Native culture activities.

612 Fred Meyer Coin Boxes
Donations accounted for in this fund are from coin boxes at Fred Meyer checkout registers, as a part of the F. G. Meyer Foundation. Funds are used at the discretion of the School Board for education purposes.

620 Alaska Works Partnership
Provides apprenticeship outreach and training opportunities in conjuncture with Alaska Building and Construction Trades unions.

651 Workers' Compensation
A self-insurance internal service fund used to cover worker's compensation liabilities.

FIDUCIARY FUNDS
Fiduciary funds are used to account for assets held in a trustee or agent capacity for others. These funds are not included in the District's budget document.

Within the fiduciary fund category there are two distinct fund types. Agency funds are used to account for assets held by the District acting as an agent for others. The range of funds available for agency funds is fund 700, fund 710 or funds 720 through 759 in the Alaska Department of Education and Early Development Uniform Chart of Accounts.

Trust funds are used to account for resources received by a school district which is held in trust and used by the school district in accordance with terms of the trust's requirements. The funds used for trust funds are fund 760 for Expendable Trust Funds or fund 780 for non-expendable Trust Funds (a trust which would restrict the school district from using the principal or corpus) in the Alaska Department of Education and Early Development Uniform Chart of Accounts. The Matanuska-Susitna Borough School District does not have any non-expendable trust funds.

710 Student Activities Fund
This fund is used to account for student generated and controlled assets received and held by the school district on behalf of student groups. Local revenue received from school-sponsored or interscholastic activities is

recorded in either the General Fund or a Special Revenue Fund and is considered to be revenue for the school district. The distinguishing characteristic of student agency funds versus district general fund activity is who has ultimate authority for determining the use of the fund's resources.

760 R J Jones Scholarship

This fund is used to account for resources received by the school district in trust and is used by the school in accordance with terms of the trust's requirements.

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MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

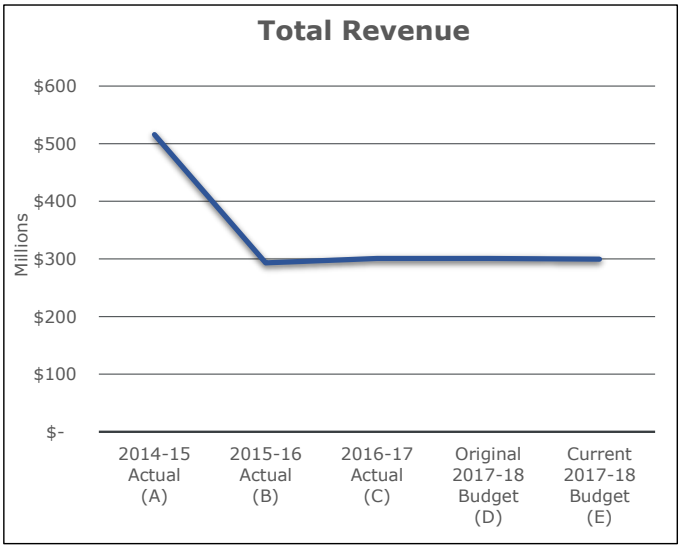
Financial Section

We prepare all students for success

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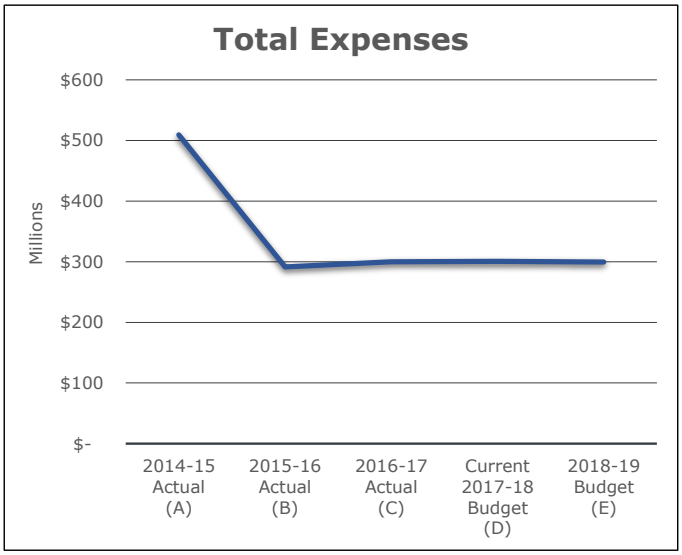
Fund: All Funds Revenue Summary
Location: District Wide
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Current 2017-18 Budget (D)	2018-19 Budget (E)	Change (E-D)	% of Change
REVENUE FROM LOCAL SOURCES:							
Borough Direct Appropriation	$ 51,291,720	$ 52,665,941	$ 55,841,300	$ 55,841,300	$ 58,398,915	$ 2,557,615	5%
Food Services	1,058,942	988,311	1,082,564	1,107,699	1,134,721	27,022	2%
Local	430,864	699,698	685,839	453,368	455,000	1,632	0%
Other Local Reimbursements	2,863,737	9,077,092	7,219,146	2,201,242	1,015,652	(1,185,590)	-54%
Total Revenue From Local Sources	**55,645,263**	**63,431,042**	**64,828,849**	**59,603,609**	**61,004,288**	**1,400,679**	**2%**
REVENUE FROM STATE SOURCES:							
Foundation Program	$ 155,076,933	$ 163,573,689	$ 169,628,234	$ 169,972,247	$ 168,267,216	$ (1,705,031)	-1%
School Improvement	496,904	517,671	531,101	537,159	537,776	617	0%
Energy Relief Grant	5,300,487	-	-	-	-	-	0%
TRS On-Behalf	239,848,269	16,045,044	14,735,551	13,552,780	15,631,302	2,078,522	15%
PERS On-Behalf	13,941,378	1,875,047	1,507,427	1,041,608	1,947,692	906,084	87%
Other State Revenue	28,372,126	29,195,048	29,896,639	33,193,696	33,665,717	472,021	1%
Total Revenue From State Sources	**443,036,097**	**211,206,499**	**216,298,952**	**218,297,490**	**220,049,703**	**1,752,213**	**1%**
REVENUE FROM FEDERAL SOURCES:							
Direct	$ 4,752,361	$ 5,160,592	$ 5,566,484	$ 5,662,255	$ 5,774,692	$ 112,437	2%
E-Rate	1,222,684	2,437,337	1,349,403	1,211,563	1,283,263	71,700	6%
Medicaid Reimbursement	1,150,746	1,066,987	1,090,092	1,000,000	1,047,478	47,478	5%
AK & Other Intermediate Agencies	5,001,198	2,707,700	2,361,008	1,103,392	510,926	(592,466)	-54%
Total Revenue From Federal Sources	**12,126,989**	**11,372,616**	**10,366,987**	**8,977,210**	**8,616,359**	**(360,851)**	**-4%**
TOTAL REVENUE	**510,808,349**	**286,010,157**	**291,494,788**	**286,878,309**	**289,670,350**	**2,792,041**	**1%**
APPROPRIATIONS & TRANSFERS:							
Appropriation from Fund Balance	$ -	$ 2,595,623	$ 4,705,201	$ 6,948,447	$ 5,769,706	$ (1,178,741)	-17%
Transfers from Other Funds	4,976,755	4,586,119	4,689,010	6,928,393	4,242,366	(2,686,027)	-39%
Total Appropriations & Transfers	**4,976,755**	**7,181,741**	**9,394,211**	**13,876,840**	**10,012,072**	**(3,864,768)**	**-28%**
GRAND TOTAL	**$ 515,785,105**	**$ 293,191,899**	**$ 300,889,000**	**300,755,149**	**$ 299,682,422**	**$ (1,072,727)**	**0%**



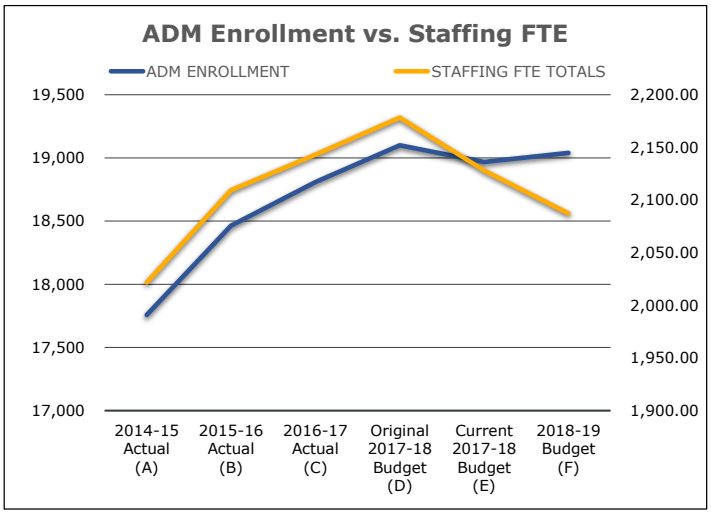
Fund: All Funds Expense Summary
Location: District Wide
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Current 2017-18 Budget (D)	2018-19 Budget (E)	Change (E-D)	% of Change
PERSONNEL SERVICES							
310 Certificated Salaries	$ 94,519,661	$ 98,314,565	$ 101,462,827	99,339,067	$ 100,344,095	$ 1,005,028	1%
320 Non-Certificated Salaries	38,176,478	40,651,608	43,033,615	41,070,080	41,060,541	(9,539)	0%
360 Employee Benefits	310,445,165	78,242,302	82,393,007	79,935,465	84,750,085	4,814,620	6%
Sub Total Personnel	**443,141,304**	**217,208,475**	**226,889,448**	**220,344,612**	**226,154,721**	**5,810,109**	**3%**
NON PERSONNEL SERVICES							
410 Professional & Technical Svc	3,854,449	3,579,145	3,945,284	5,244,298	5,604,831	360,533	7%
420 Staff Travel	931,083	787,781	1,061,255	950,482	902,281	(48,201)	-5%
425 Student Travel	706,034	823,453	957,353	1,061,991	890,722	(171,269)	-16%
430 Utilities	2,407,346	2,868,926	2,686,604	2,981,489	3,202,463	220,974	7%
435 Energy	5,344,602	5,556,362	6,787,333	6,515,503	7,232,212	716,709	11%
440 Purchased Services	24,703,927	27,141,218	27,686,999	30,276,513	27,992,700	(2,283,813)	-8%
445 Insurance & Bond Premiums	3,511,446	3,405,788	3,526,723	3,536,244	3,803,250	267,006	8%
450 Supplies & Materials	18,402,422	22,284,756	19,287,445	21,115,083	16,228,153	(4,886,930)	-23%
480 Tuition	97,500	5,280	-	92,625	97,500	4,875	5%
490 Other Expenses	1,037,000	1,375,315	2,102,554	973,578	1,747,243	773,665	79%
495 Indirect Cost	(59,431)	(24,244)	102,264	606,540	(18,022)	(624,562)	-100%
510 Equipment	1,476,519	3,572,223	946,762	990,465	555,421	(435,044)	-44%
540 Capital Outlay	6,400	249,609	707,764	2,414,207	1,787,824	(626,383)	-26%
550 Transfers to Other Funds	3,692,367	2,646,100	3,192,212	3,651,518	3,501,123	(150,395)	-4%
Sub Total Non Personnel	**66,111,662**	**74,271,712**	**72,990,552**	**80,410,536**	**73,527,701**	**(6,882,835)**	**-9%**
LOCATION TOTALS	**$ 509,252,966**	**$ 291,480,187**	**$ 299,879,998**	**300,755,149**	**$ 299,682,422**	**$ (1,072,727)**	**0%**



Fund: All Funds Staffing Summary
Location: District Wide
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	10.45	9.85	9.85	9.85	9.65	9.65	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	56.99	60.49	61.39	63.14	64.79	63.37	(1.42)	-2%
Classroom Teacher	685.95	713.82	715.63	722.54	740.18	725.32	(14.86)	-2%
SPED Teacher	182.13	175.21	185.21	204.05	186.81	192.81	6.00	3%
Specialist - Schools	143.89	148.03	142.03	131.32	136.58	138.71	2.13	2%
Counselor	27.71	33.98	36.48	33.49	33.89	32.99	(0.90)	-3%
Nurse	30.30	30.25	32.05	33.02	32.92	32.72	(0.20)	-1%
Specialist - Department	100.69	106.74	110.24	110.40	89.73	89.13	(0.60)	-1%
Certified Sub Total	**1,238.11**	**1,278.37**	**1,292.88**	**1,307.81**	**1,294.55**	**1,284.70**	**(9.85)**	**-1%**
CLASSIFIED FTE								
Director	7.80	7.00	7.00	6.25	5.25	5.25	-	0%
Supervisor	31.00	33.50	33.50	34.00	37.00	37.00	-	0%
Instructional Aides	305.02	336.66	333.45	365.45	349.97	315.81	(34.16)	-10%
Support Staff	225.66	228.43	245.00	236.81	219.14	222.39	3.25	1%
Custodial Staff	110.23	113.98	119.11	121.86	102.23	102.23	-	0%
Specialist - Department	103.97	111.38	112.13	106.13	119.91	119.91	-	0%
Classified Sub Total	**783.67**	**830.95**	**850.19**	**870.50**	**833.50**	**802.59**	**(30.91)**	**-4%**
STAFFING FTE TOTALS	**2,021.78**	**2,109.32**	**2,143.06**	**2,178.31**	**2,128.05**	**2,087.29**	**(40.76)**	**-2%**



ALL FUNDS OVERVIEW

Governmental funds are used to account for activities, which include services largely funded through non-exchange revenues such as taxes. These funds consist of the General Fund, all special revenue funds, Debt Service Funds and Capital Improvement Projects Funds. Consequently, governmental funds are not used to account for profit and loss activities (which would instead be reported in an Enterprise or Internal Service Fund) or for funds held in trust, such as Student Activities. The General Fund is the "operating" fund for the District and makes up approximately 85% of the Districts total funds.

The Grants included in the Financial Section are primarily entitlement grants or non-competitive grants (provided on the basis of a formula, as prescribed by legislation or regulation), that are on-going. Competitive grants are not included in this budget document, as they cannot be guaranteed year-over-year as continuing revenue for the District. The District's historical Governmental Funds can be found in the Informational Section.

The District is projecting a decrease in revenue of approximately $1.07 million, or 0.34%. This reduction is generated mainly from prior year use of fund balance and the capital improvement funds. Historically, over the prior two fiscal years, the District bridged its budget deficit in the General Fund by utilizing a portion of fund balance. Again, in FY2019, the District utilized an appropriation from fund balance of $1,542,275. Similarly, the District has funded its capital improvement projects fund with a board-approved transfer each year. As fund balance is reduced, so is the Districts ability to continue to fund capital improvements. While State funding is showing an increase, the majority of that increase ($2.98 million) is in the TRS and PERS On-Behalf pass through funding. Additionally, the District is experiencing a 4% reduction in federal revenue as many legislative and federal grants are expiring.

Of the $299,682,422 of anticipated revenue for all funds, $251,848,560 consists of General Fund revenue. The General Fund makes up 85% of all funds, special revenues make up an estimated 13.67%, 1.23% are Capital Improvement Projects Fund, with the District's Debt Service and Proprietary Funds making up the remaining 1.06%.

GENERAL FUND OVERVIEW

Funding Sources

The Mat-Su Borough School District (District) is financially dependent upon funding from the Matanuska-Susitna Borough (Borough) and the State of Alaska. The District plans on receiving approximately 99% of its funding from these two governmental sources. For Fiscal Year 2018-2019 (FY2019), it is estimated that the State of Alaska will contribute **75% of the District's** General Fund revenue and the Borough will supply 24%. Other revenues consist of school fees, school generated funds, and federal reimbursements which comprise 1% of the District's General Fund.

Presented within the General Fund, is $17.6M in "On-Behalf" payments from the State of Alaska for the Teachers Retirement System (TRS) and the Public Employee Retirement System (PERS). These contributions are made by the State "On-Behalf" of the District to the respective retirement systems. The District is required to record the contributions in the General Fund as an accounting entry increasing District revenues and expenses. No actual exchange of funds between the State and the District occurs; because of this "On-Behalf" is often excluded from financial tables.

Revenues are classified in the major categories shown to the right, with the majority of the District's funding coming from the State Foundation Funds.

The District's total General Fund revenue for FY2019's adopted budget is $251,848,560. This number represents a 2.1% increase from FY2018. This budget is based on a 4.55% increase to the Borough's Local Contribution, no increase to the BSA within the State Foundation Formula, an increase to the On-Behalf contribution of approximately $2.98 million, and the

BOROUGH APPROPRIATION
Local funding appropriated by the Borough for the District's use. Minimum and maximum amounts are set forth by the State in the State Foundation Formula.

OTHER LOCAL REVENUE
Local funding that is not from the State or Federal governments. Generally includes school fees, and school-generated funds.

STATE FOUNDATION FORMULA
Funding received from the State on a per student basis. The formula provides for an adjusted membership that is then multiplied by the Base Student Allocation (BSA) to arrive at the Basic Need. Minimum and Maximum Required Borough Funding pays a portion of the Basic Need.

STATE ON-BEHALF PAYMENTS
State funding allocated to offset the unfunded pensions obligation for employees. No actual money is spent or received by the District.

OTHER STATE REVENUE
State funding, including one-time funding, is given in addition to the State Foundation Formula that the Governor or Legislature has appropriated for educational use, including State Student Transportation & State Grants.

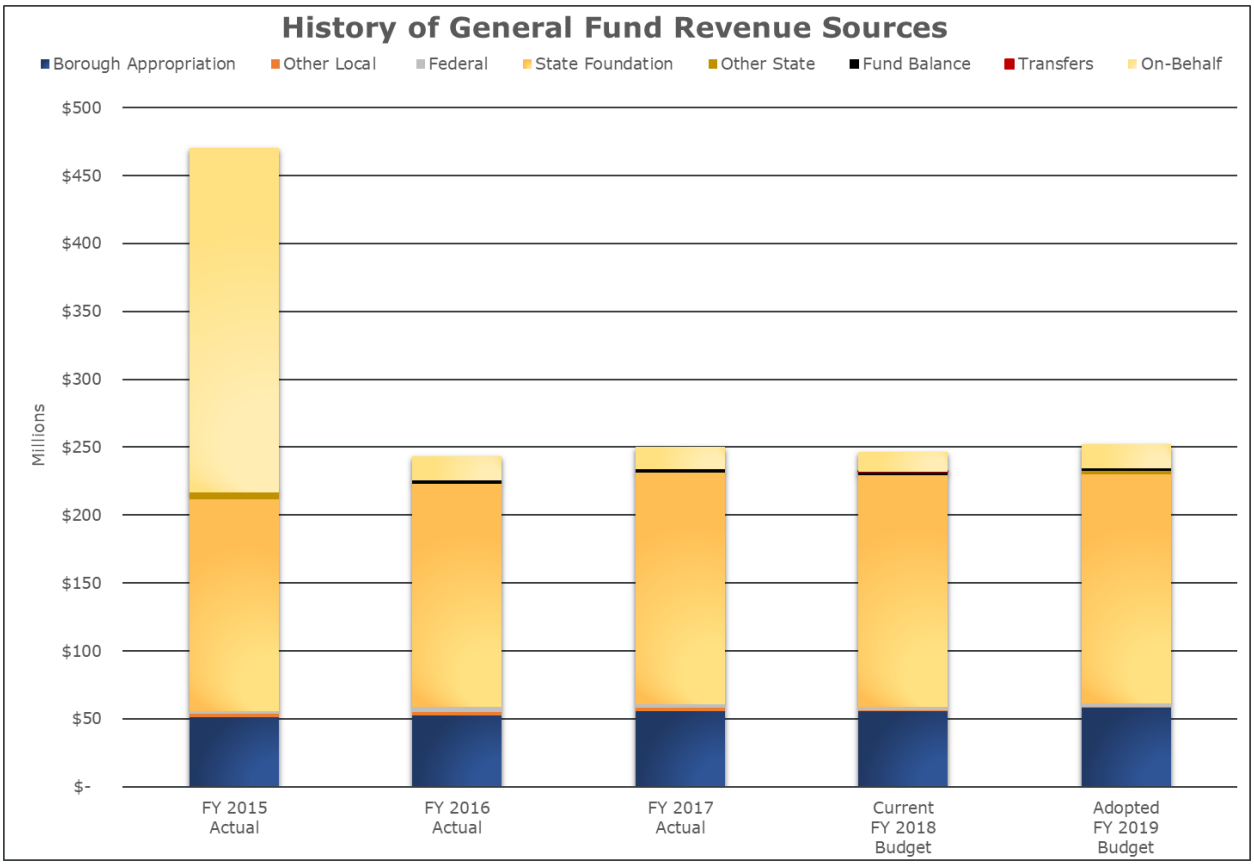
FEDERAL REVENUE
Funding received from the Federal government for federal programs such as NCLB, ARRA funds, E-Rate, & Medicaid-eligible services.

addition of $2.7M in State one-time funds. There is also an additional $1.5M in use of fund balance.

When On-Behalf payments are excluded there is an overall increase in the proposed funding of 0.94%. The total General Fund revenue within this adopted budget generates an estimated per pupil funding amount of $13,227, including On-Behalf payments. Excluding On-Behalf payments reduces the **District's estimated per pupil** amount for the General Fund to $12,304, a difference of approximately $923.

The table and graph below shows a five-year comparison of the revenues for the General Fund by major revenue classification.

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	Current FY 2018 Budget	Adopted FY 2019 Budget
Borough Appropriation	$ 51,291,720	$ 52,665,941	$ 55,841,300	$ 55,841,300	**$ 58,398,915**
Other Local	2,100,482	2,497,500	2,540,585	453,368	**455,000**
Federal	2,373,430	3,504,324	2,439,495	2,211,563	**2,330,741**
State Foundation	155,573,837	164,091,360	170,159,336	170,509,406	**168,804,992**
Other State	5,300,487	-	-	-	**2,737,643**
On-Behalf	253,789,647	17,920,091	16,242,978	14,594,388	**17,578,994**
Total Revenue	**470,429,603**	**240,679,216**	**247,223,694**	**243,610,025**	**250,306,285**
Fund Balance	-	2,590,562	2,932,728	3,039,156	**1,542,275**
Transfers	-	-	-	31,229	**-**
	$ 470,429,603	**$ 243,269,778**	**$ 250,156,422**	**$ 246,680,410**	**$ 251,848,560**



State Revenue

The largest percentage of the General Fund revenue comes to the District from the State of Alaska Foundation Formula Program. The formula was enacted by the passage of Senate Bill 36 in FY1998-99. The intent of the formula was to bring equity to resource allocation across the State. To accomplish this the formula includes factors that adjust for school size, area cost differentials, special needs programs and additional costs associated with educating intensive needs students. The formula is driven by the average student count during a 20-day period that ends the fourth Friday in October.

Since its inception, the formula has seen changes to the district cost factor, the intensive needs factor, and the Base Student Allocation (BSA). Over the past five years the Legislature has added a vocational education factor and has adjusted the calculation of Minimum Required Local Contribution. In FY2014-15, changes were made to the Correspondence factor, increasing it from 0.80 to 0.90. Any change to the State Foundation Formula is written into law and, as such, carries through indefinitely until the law is changed or repealed.

In 2008, the Legislature enacted a multi-year funding plan with incremental increases to the BSA for a period of three years. Having a multi-year funding plan allowed districts the ability to engage in financial planning, to enter into long-term bargaining agreements, and to keep pace with increased costs, since subsequent year adjustments to the formula were known quantities instead of speculative assumptions. The three-year forward funding ended in FY2010-11. Due to the fluctuation and uncertainty in the oil and gas industry, the primary source of Alaska's operating revenue, the State has taken a more conservative approach to funding education outside of the already established State Foundation Formula with a series of one-time funding allocations from FY2012 through FY2015.

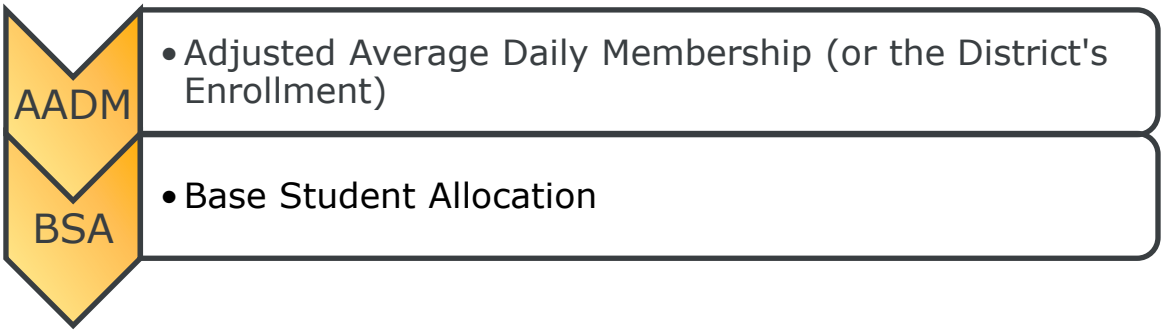
In FY2015, the Legislature passed another three-year increase to the BSA with the adoption of HB278. The first year, FY2015, increased the BSA by $150, taking the BSA from $5,680 to $5,830. The next two fiscal years increased the BSA by $50 each, making FY2016's BSA amount $5,880 and FY2017's BSA amount $5,930. That rate has been maintained through FY2019.

The Governor's Budget, released December 15th, 2017, included no major cuts to educational funding and continued to maintain the BSA at $5,930. State legislation, with the adoption of Senate Bill 142, maintained the BSA at the current rate, but also included one-time increases to education in the amount of $20M in FY2019, and $30M in FY2020. These funds are seen as one-time grants with funding allocated based on the average daily membership for each district as adjusted under AS 14.17.410(b)(1)(A)-(D). Of the FY2019 allocation, the additional State revenue anticipated for MSBSD totals approximately $2.7M.

The Foundation Formula

The State of Alaska utilizes a Foundation Formula, providing for an adjusted enrollment figure that is then multiplied by the State's Base Student Allocation (BSA).

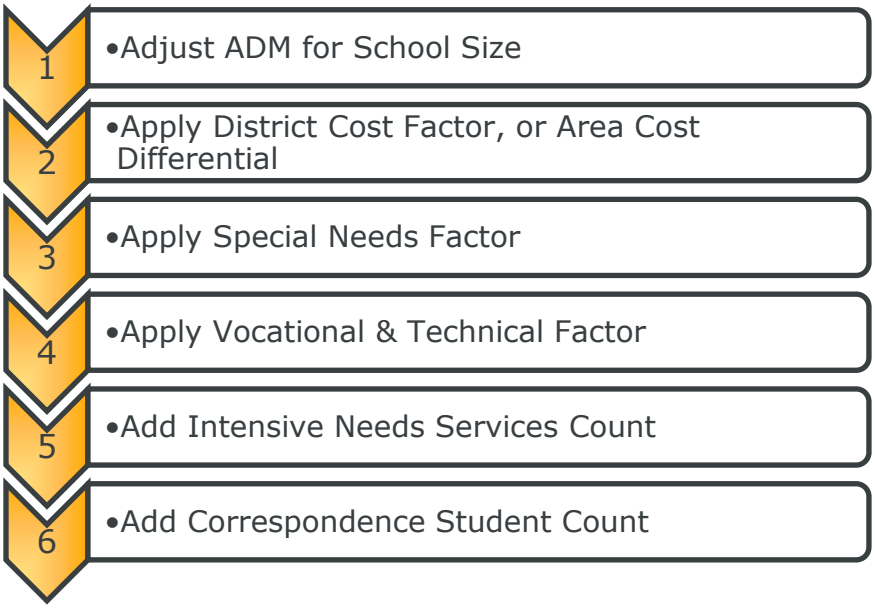
The State Foundation Formula is made up of two parts:



Enrollment numbers are taken during a 20-day count period, ending on the fourth Friday of October. The 20-day average count determines the initial Average Daily Membership or ADM. An accurate enrollment count during this time frame is imperative, as over half of the District's Revenue is determined by student enrollment.

OCTOBER 2018						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

After the ADM is calculated; that number is then utilized to find the Adjusted Average Daily Membership or AADM. There are six steps in the Student Based Formula in calculating the AADM:



Step One - School Size Adjustment

Schools are divided into two categories: non-correspondence (regular attendance schools, or "brick and mortar" schools) and correspondence (home-school). Non correspondence schools are adjusted on a school-by- school basis with a table created by the State of Alaska. As evidenced in the table to the right, the State allocates a greater amount of funds to those schools with a lower ADM, which accounts for the higher per pupil facility and administrative overhead experienced with smaller schools.

School Size ADM (Enrollment)	Formula
10 - 19.99	39.60
20 - 29.99	39.60 + (1.62 x (ADM - 20))
30 - 74.99	55.80 + (1.49 x (ADM - 30))
75 - 149.99	122.85 + (1.27 x (ADM - 75))
150 - 249.99	218.10 + (1.08 x (ADM - 150))
250 - 399.99	326.10 + (0.97 x (ADM - 250))
400 - 749.99	471.60 + (0.92 x (ADM - 400))
700 & Over	793.60 + (0.84 x (ADM - 750))

STEP 1	19,040.00	Projected Enrollment
	- 2,319.00	Correspondence Projection
	16,721.00	Enrollment Number utilized in the School Size Adjustment

After applying the School Size Adjustment formula to 16,969.00, the new AADM becomes **19,210.82**. This number will be utilized in the calculation of Step 2.

Step Two - District Cost Factor

After the AADM for school size is calculated, the District Cost Factor is applied. Each school district has its own multiplier for the District Cost Factor as determined by the Legislature. This factor provides an area cost differential with Anchorage, the business and economic hub for the State, being the base. The current District Cost Factor for the District is 7%.

STEP 2	19,210.82	AADM from Step 1
	x 0.07	District Cost Factor – ISER
	1,344.76	District Cost Factor Adjustment to be added to the AADM

After applying the District Cost Factor to the AADM from Step 1, the new AADM becomes **20,555.58**. This number will be utilized in the calculation of Step 3.

Step Three - Special Needs Factor

After the District Cost Factor is applied, the Special Needs Factor can then be factored into the calculation. The Special Needs Factor includes vocational education, special education, gifted and talented education, and bilingual/bicultural education. The special needs factor is a 20% block grant within the formula.

STEP 3	20,555.58	AADM from Step 2
	x 0.20	Special Needs Factor
	4111.12	Special Needs Factor Adjustment to be added to the AADM

After applying the Special Needs Factor to the AADM from Step 2, the new AADM becomes **24,666.69**. This number will be utilized in the calculation of Step 4.

Step Four - Vocational & Technical Education Funding
Introduced in Fiscal Year 2012, the Vocational Education Factor is an additional block grant aimed at generating additional money to support secondary vocational educational programs. The Vocational & Technical Education Factor is 1.5%.

STEP 4	24,666.69	AADM from Step 3
	x 0.015	Vocational Education Factor
	370.00	Vocational Education Factor Adjustment to be added to the AADM

After applying the Vocational Education Factor to the AADM from Step 3, the new AADM becomes **25,036.69**. This number will be added to the calculations from Steps 5 & 6.

Step Five - Intensive Services Funding
A school district receives funding for intensive special education for those students who are enrolled on the last day of the 20 day count and who meet intensive funding criteria and have an active Individual Education Plan (IEP) in place. The District's intensive student count is multiplied by 13 and added to the previous AADM after the Vocational Educational Factor.

STEP 5	499.00	Intensive Needs Projection
	x 13.00	Intensive Needs Factor
	6,487.00	Intensive Needs Factor Adjustment to be added to the AADM

After applying the Intensive Needs Factor to the AADM from Step 4, the new AADM becomes **31,523.69**. This number will be added to the calculations from Step 6 to equal the finalized total AADM.

Step Six - Correspondence Programs
Funding for correspondence (home-school) programs is calculated by multiplying the number of students enrolled in correspondence programs by 90%.

STEP 6	2,319.00	Correspondence Projection from Step 1
	X 0.90	Correspondence Factor
	2,087.10	Correspondence Adjustment to be added to the AADM

After applying the Correspondence Factor to the AADM from Step 5, the new AADM becomes **33,610.79**. This number is the District's total **Adjusted ADM (AADM)**. For the 2018-2019 fiscal year this number will be used to represent the District throughout the rest of the State Foundation Formula calculations.

Step Seven - Calculating Basic Need
Now that the AADM has been determined, the rest of the Foundation Formula can be calculated. AADM is now taken and multiplied by the Base Student Allocation (BSA). Given all other variables, Basic Need is considered to be the total amount of revenue necessary to educate the projected student population in a particular

district. This total, however, is not the amount that the District will receive from the State.

STEP 7	33,610.79	District's Total AADM (Calculated in Steps 1-6)
	x$ 5,930.00	Base Student Allocation (BSA)
	$199,312,004.00	BASIC NEED

Step Eight - Calculating the Minimum Required Local Contribution
Alaska Statute 14.17.410 prescribes a reduction to the Basic Need for education for districts and municipalities - defined as the "Minimum Required Local Contribution". This is the **lesser of** the following:

45% of the Prior Year (PY) Basic Need

OR

2.65 Tax Base for the Borough or Municipality for the Prior Year

For the District this would be the 2.65 mil tax levy option. The calculations are as follows:

The Lesser of:

$198,846,083.00	Prior Year ACTUAL Basic Need		$11,715,012,530.00	Tax Base (2017)
x 0.45		**OR**	x 0.00265	Mill Rate Factor
$ 87,742,982.00			$ 31,044,785.00	

Step Nine - Calculating the State Foundation Entitlement Funding
The Minimum Required Local Contribution from Step Eight is then subtracted from Basic Need calculation from Step 7 to arrive at the Net Basic Need.

STEP 9	$199,312,004.00	Basic Need (Step 7)
	-$ 31,044,785.00	Minimum Required Local Contribution (Step 8)
	$168,267,219.00	**State Foundation Entitlement**

Step Ten - Quality Schools Factor
AS 14.17.410, Quality Schools Funding, was a grant that was incorporated into the Foundation Formula in 1998. The Quality Schools Funding is calculated using the total AADM for the District multiplied by the Quality Schools Factor of $16.00. It is then added to the Net Basic Need total from Step Nine. This is the final calculation that determines the total amount of State funding that is received by the District for the State Foundation Formula.

STEP 10	33,610.79	District's Total AADM (Step 6)
	X $ 16.00	Quality Schools Funding Factor
	$537,773.00	**Quality Schools Funding Adjustment**

	$168,267,219.00	State Foundation Entitlement (Step 9)
	+$ 537,773.00	Quality Schools Funding Adjustment
	$168,804,992.00	**Total Foundation Funding**

Step Eleven - Maximum Allowable Local Contribution

AS 14.17.410 provides an opportunity for Boroughs and Municipalities to contribute to education in their district at a higher rate than the Minimum Required Local Contribution (Step Eight). There is, however, a cap on this amount. The Maximum Allowable Local Contribution is determined by the prior year full value determination of all real and personal property within the borough or municipality and is the **GREATER** of a 2 mils tax levy **OR** 23% of projected Basic Need added to the Minimum Required Local Contribution. For the District, the Maximum Allowable Local Contribution would be $71,526,214. The calculations are as follows:

The Greater of:

$11,715,012,530.000	Tax Base (2017)		$199,312,004.00	Basic Need
x 0.002	Mill Rate Factor	**OR**	x 0.23	23% of Basic Need
$ 23,430,025.00			$ 45,841,762.00	
			+$ 31,044,783.00	Minimum Required Local
			$ 76,886,545.00	

The following page contains a breakdown of the percentage revenue generated by each of the components in the State Foundation Formula.

STATE FOUNDATION FORMULA

Funding Components

STUDENT ENROLLMENT—49.75%

ADM: 16,721

Student Enrollment is generated by student enrollment prior to any formula adjustments. The official count is an average count of all students enrolled and attending school during the 20-day period ending the last Friday in October. This is called the Average Daily Membership (ADM) any adjustment to this number creates an Adjusted Average Daily Membership (AADM).

SCHOOL SIZE FACTOR—7.41%

Adjustment to ADM: 2,489.82

School Size Factor is that adjustment that recognizes the higher per pupil facility costs for smaller schools & the efficiencies gained with larger schools.

DISTRICT COST FACTOR—4.00%

Adjustment to ADM: 1,344.76

District Cost Factor is to compensate for the cost of doing business in districts outside of Anchorage, the States commerce hub.

SPECIAL NEEDS FACTOR—12.23%

Adjustment to ADM: 4,111.12

Special Needs Factor provides for special education, career & technical education, English language learners, & talented & gifted programs.

VOC-ED FACTOR—1.10%

Adjustment to ADM: 370.00

Vocational Education Factor was added in FY2012 and is used for vocational education in grades 7-12.

CORRESPONDENCE COUNT—6.21%

Adjustment to ADM: 2,087.10

Correspondence students are funded at 90% and are not eligible for any of the factors.

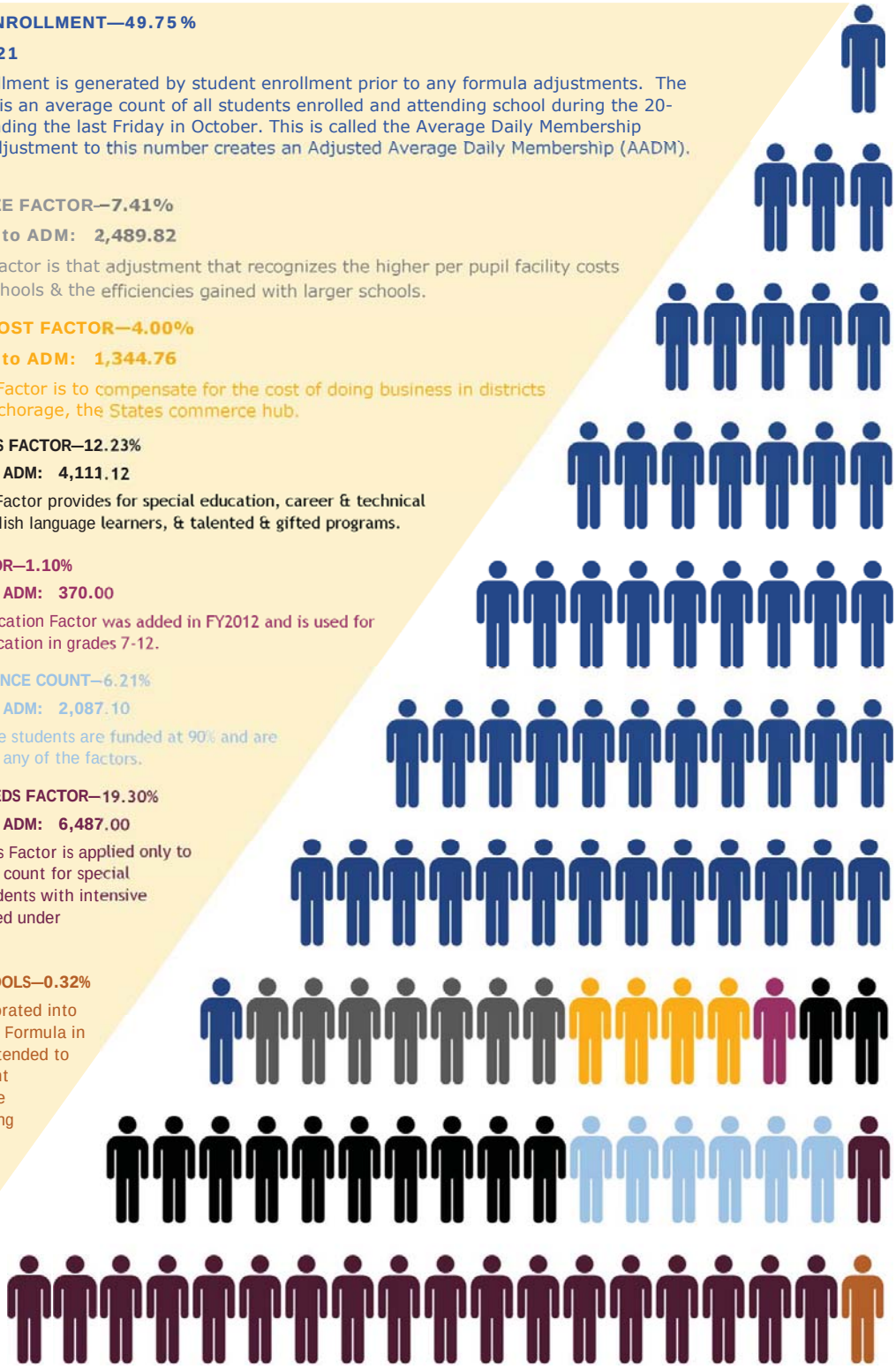
INTENSIVE NEEDS FACTOR—19.30%

Adjustment to ADM: 6,487.00

Intensive Needs Factor is applied only to the enrollment count for special educations students with intensive needs as defined under AS 14.17.420

QUALITY SCHOOLS—0.32%

A grant incorporated into the Foundation Formula in 1998, it was intended to improve student learning. While this adds funding to the formula, it does not impact the AADM.



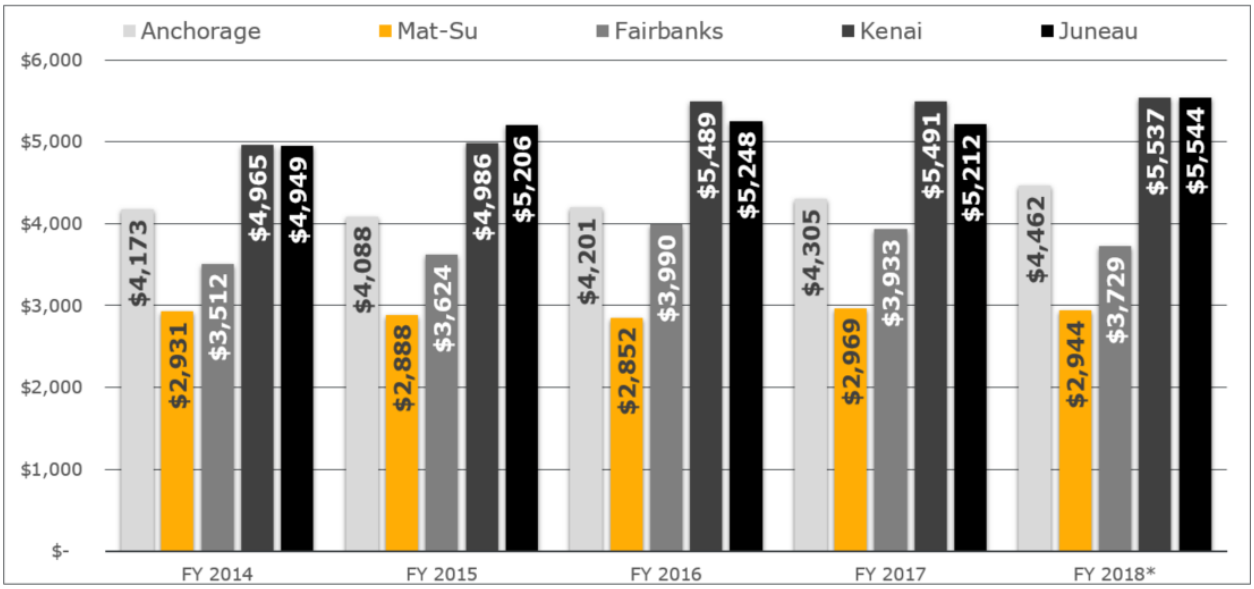
Local Revenue

The District is a component unit of the Borough and has no taxing authority. The Borough is primarily dependent upon property tax revenue to finance its operations and debt obligations. The Borough levies property tax on real and personal property, and with these funds, supports approximately 24% of the District's General Fund revenues.

The Borough adopted MSB Ordinance 18-014 on April 27, 2018, providing local education funding tied to 6.30 mills of the Boroughs tax base for the next five years. This change ties local education funding to the growing tax base which should correlate to increased District enrollment/growth. This implementation of a long-term funding strategy allows for continued sustainment of instructional initiatives, including the preservation of class size as well as supporting rising operational costs is a goal.

The District has advocated for a local contribution that more closely align with the per pupil amounts of the other large school districts in the State. The District's per pupil local contribution is the lowest of the top "Big 5" districts in Alaska, which when ranked by size are: Anchorage, Matanuska-Susitna, Fairbanks Northstar, Kenai Peninsula, and Juneau.

The graph below shows a historic per pupil comparison of local contributions for the "Big 5" districts.



	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018*
Anchorage	$ 4,173	$ 4,088	$ 4,201	$ 4,305	*$ 4,462*
Mat-Su	$ 2,931	$ 2,888	$ 2,852	$ 2,969	*$ 2,944*
Fairbanks	$ 3,512	$ 3,624	$ 3,990	$ 3,933	*$ 3,729*
Kenai	$ 4,965	$ 4,986	$ 5,489	$ 5,491	*$ 5,537*
Juneau	$ 4,949	$ 5,206	$ 5,248	$ 5,212	*$ 5,544*

**Estimate*

For FY2019, the District received a $2.56M increase making the District's total request $58,841,300 or a 5% increase over the prior year. This request is equivalent to an estimated 6.30 mills. Additionally this increase should help to align the District's per pupil funding with the other "Big 5" districts.

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Contribution to Education	6.689	6.450	6.445	6.476	6.278
Voter Approved Net Debt Service for School Bonds	1.200	1.190	1.330	1.258	1.210
Net Debt Service for all other Bonds	0.577	0.399	0.372	0.369	0.291
Borough Operations & Capital	0.526	0.733	0.447	0.461	1.023
Unfunded Mandates	0.860	0.890	1.390	1.420	1.530
Total Area Wide Mill Rate	**9.852**	**9.662**	**9.984**	**9.984**	**10.332**

The table above shows a five year comparison of the mill rate for the Borough for FY2014 though FY2018 including the amount specified for education and education related debt services. While the total adopted mill rate for FY2018 is estimated to increase by 0.48 mills (to 10.332) from FY2014 the allocated millage for the Borough's contribution to education has been reduced by 0.411 mills.

The Borough retains ownership of the District's buildings. As such, any related debt is managed by the Borough and is reflected on their financials. Per Alaska Statute 14.14.060 the Borough is responsible for all new construction and debt service. Twindly Bridge Charter and Fronteras Spanish Immersion Charter schools are the only buildings presented on the District's financials because District operating funds supported the acquisition of those facilities.

Fund Balance

Fund balance, defined as the difference between a funds assets and liabilities, is divided into separate categories: committed, non-spendable, restricted, and unassigned fund balance. Non-spendable fund balance is that portion equal to the total unavailable financial assets such as inventories and items legally or contractually required to be maintained intact. Unassigned fund balance represents the residual portion of the General Fund. While not a revenue source, unassigned fund balance, can be used in lieu of revenue to balance the budget, while committed and restricted fund balance are resources restricted by the governing body and only utilized for a specific purpose.

At the end of both FY2016 and FY2017, the Districts expenditures exceeded revenues, resulting in a use of fund balance. This meant that there were no unspent funds to lapse back to the Borough. The District budgeted approximately $3.0M in use of fund balance for FY2018, for charter school and correspondence study purposes.

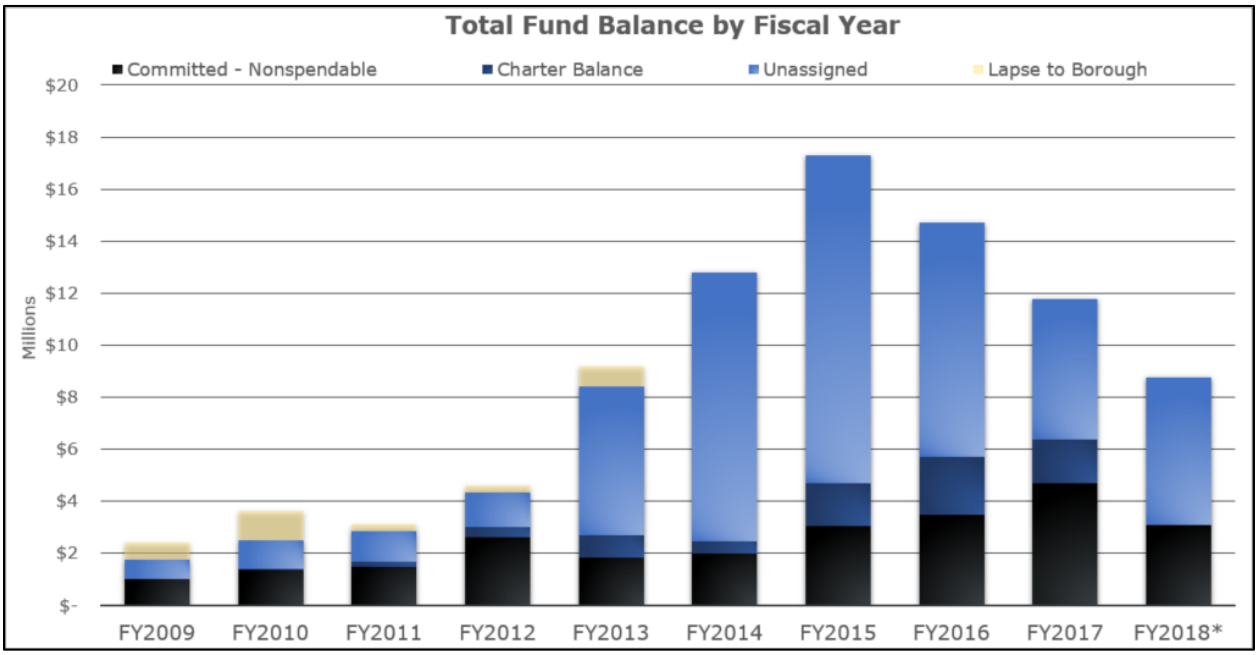
With declining revenue and increasing expenses, use of fund balance has played an important role in allowing the District to maintain important instructional programs across the District. Historically MSB Ordinance 11-071 mandated that 25% of the increase in the current year's unassigned fund balance lapse to the Borough. The lapsed funds were to be placed in a reserve for school site acquisition. On March 21, 2018, the School Board adopted Resolution 18-005 which included the local contribution request, and also asked that the Borough remove all lapse requirements under that ordinance and Borough Code 3.04.110(c). Such an

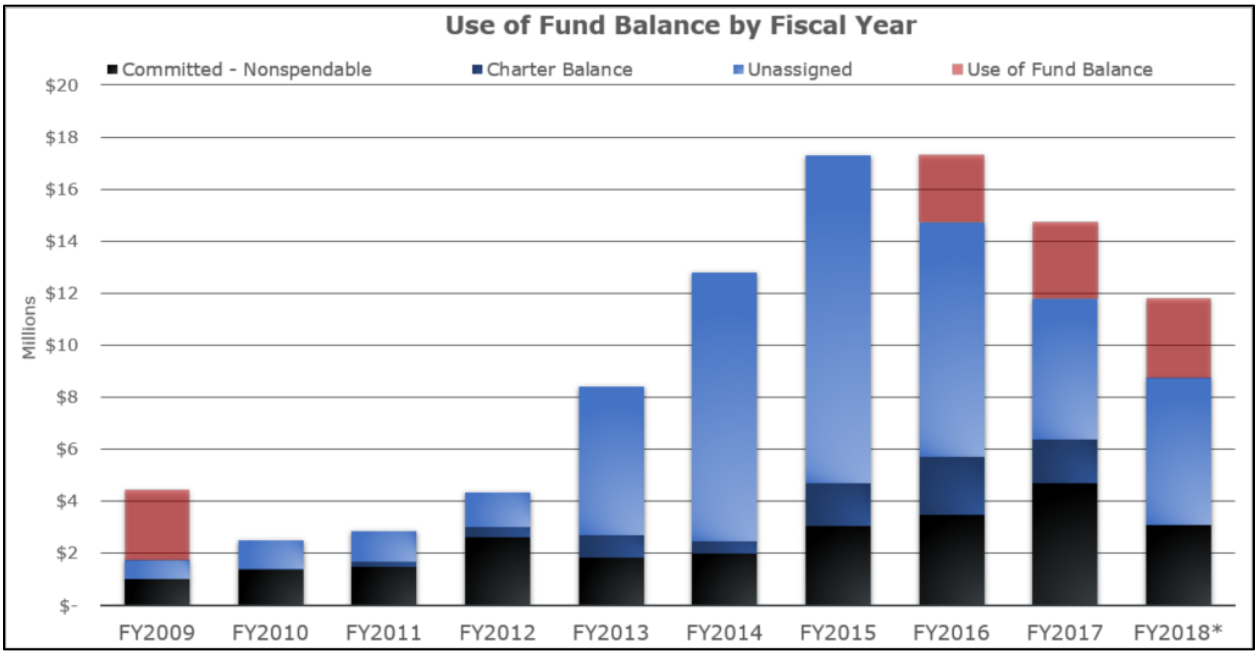
ordinance change would allow the District to maintain its fund balance without limitation aside from ten percent (10%) of total expenditures as defined by the State of Alaska under AS 14.17.505(a).

On June 19, 2018, the Borough Assembly voted to adopt MSB Ordinance 18-065, an ordinance allowing MSBSD to carry over 100% of the unassigned fund balance at the end of the fiscal year. This ordinance effectively repealed any lapse payment and encumbrance requirements previously in place. By removing this requirement, the District is able to maintain its fund balance without limitation aside from 10% of total expenditures. At FY2017 year-end the District's unassigned fund balance was $7.1M, well below the State set threshold.

The table and the charts on the following page outline the historical changes to the District's fund balance.

	Committed & Nonspendable	Charter Balance	Unassigned	Total Year-End Fund Balance	Lapse to Borough	Use of Fund Balance
FY2009	989,920	-	747,819	**1,737,739**	699,745	2,688,282
FY2010	1,351,141	32,863	1,099,618	**2,483,622**	1,132,481	-
FY2011	1,462,784	229,170	1,171,765	**2,863,719**	268,459	-
FY2012	2,625,081	371,495	1,328,391	**4,324,967**	298,946	-
FY2013	1,844,037	837,805	5,744,741	**8,426,583**	752,526	-
FY2014	2,003,064	445,929	10,363,796	**12,812,789**	-	-
FY2015	3,027,460	1,664,621	12,613,914	**17,305,995**	-	-
FY2016	3,485,292	2,227,407	9,002,734	**14,715,433**	-	2,590,562
FY2017	4,694,219	1,678,097	5,410,389	**11,782,705**	-	2,932,728
*FY2018**	*3,087,589*	-	*5,655,959*	***8,743,548***	-	*3,039,156*





**Estimate*

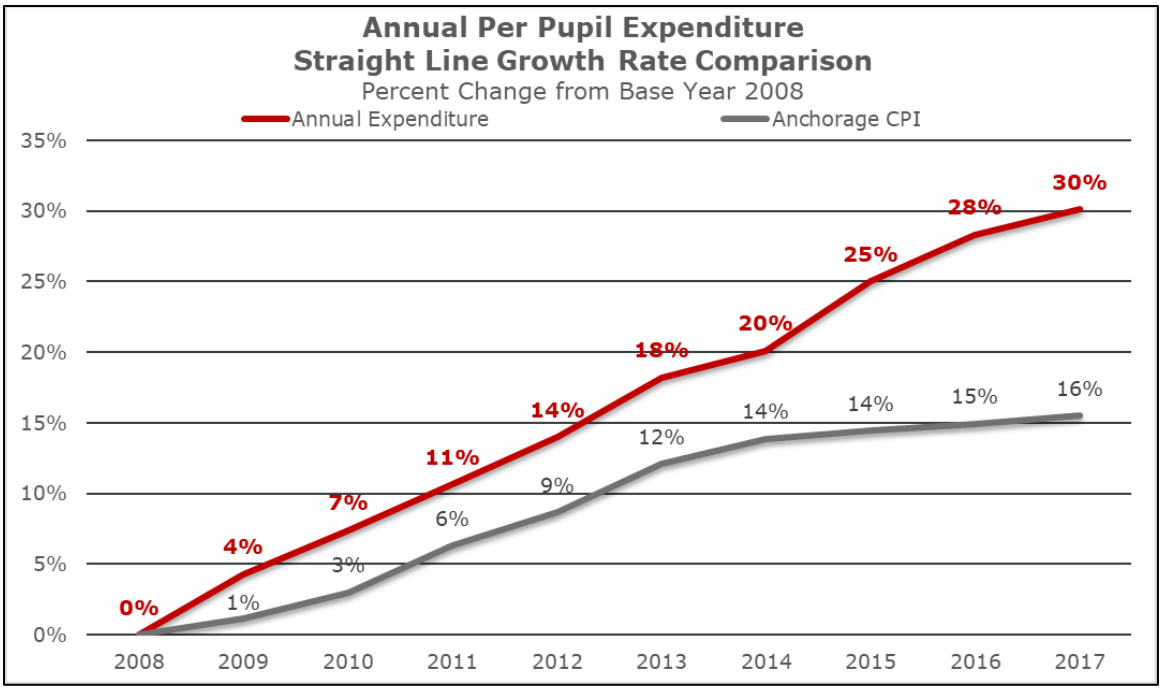
Historic Expenditure Trend Analysis by Major Object

Fiscal Year	Enrollment	Change from Base
2008	16,115	-
2009	16,481	366
2010	16,663	548
2011	16,965	849
2012	17,338	1,223
2013	17,247	1,132
2014	17,477	1,361
2015	17,757	1,642
2016	18,465	2,349
2017	18,809	2,694
2018	*18,968*	

The preparation of the budget for the FY2019 school year involved the use of estimates and forecasts. Careful analysis of expenditure trends and audited data were also used to inform the budget process. The following section covers financial trends, highlighting the significant cost drivers for the District's Operating Budget. FY2018 numbers have been excluded from the analysis as only audited figures have been included.

One of the key elements in analyzing trends is the growth of the District. Over the last decade (2008-2017) the District has grown by approximately 2,694 students. Since an increase to the number of students served corresponds with increased expenditures, the graphs shown below and on the following pages utilize expenditures based on a per pupil amount rather than depicting the total expenditure for each category. This allows the District to identify cost drivers with more accuracy.

The District also looks at the expenditure fluctuations in comparison to the increase to the Anchorage consumer price index (CPI), in order to acknowledge the time value of money. The District has not attempted to match the Anchorage CPI, but uses this only as a performance measure.



The following pages contain a breakout of the District's audited expenditures by major object. These expenses represent categories that have been identified as main cost drivers for the District.

Historic Expense Comparison by Major Object

Enrollments	16,115.15	16,480.83	16,663.10	16,964.56	17,337.80	17,247.39	17,476.51	17,757.49	18,464.59	18,809.04

Annual Expenditures

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
310 - Certificated Salaries	68,497,638	73,485,387	78,008,642	79,016,148	81,300,008	87,172,311	85,743,900	90,726,667	94,248,108	96,964,222
320 - Non-Certificated Salaries	17,616,663	20,177,701	24,051,038	25,820,612	26,323,300	26,807,303	30,508,284	32,094,407	34,287,629	36,593,389
360 - Employee Benefits	34,418,901	38,364,592	42,859,650	44,705,198	48,498,867	48,529,788	50,441,380	52,500,607	55,763,451	60,659,406
410 - Professional & Technical Services	2,069,581	2,325,548	1,990,602	2,023,815	1,662,727	1,866,568	2,012,898	2,538,623	2,746,120	3,038,424
420 - Staff Travel	384,180	416,636	402,821	440,641	592,771	578,784	602,347	745,110	506,556	608,819
425 - Student Travel	74,173	282,521	325,172	595,884	435,276	483,518	482,910	600,368	668,019	809,404
430 - Utility Services	1,016,438	1,094,811	1,074,990	972,250	1,377,634	1,381,658	1,583,999	1,924,505	2,331,037	2,654,170
435 - Energy	3,657,394	4,123,662	3,850,855	3,984,289	4,395,336	4,320,265	4,312,587	5,159,703	5,370,293	5,868,236
440 - Other Purchased Services	8,833,379	8,980,719	3,551,310	6,622,261	7,833,144	7,274,399	7,625,052	7,582,491	9,692,552	9,280,942
445 - Insurance Bonds & Premiums	1,310,892	1,166,563	1,251,429	1,347,426	1,474,421	1,582,425	1,624,642	1,811,022	2,309,223	1,893,839
450 - Supplies & Materials	9,092,215	9,032,231	10,031,242	9,442,862	10,561,394	10,885,474	11,399,298	11,974,974	13,011,505	10,093,810
500 - Equipment & Capital Outlay	4,107,111	1,701,488	400,985	992,047	848,129	278,550	161,674	456,119	1,192,977	1,017,343
	$151,078,565	$161,151,859	$167,798,736	$175,963,433	$185,303,007	$191,161,043	$196,799,567	$208,114,596	$222,127,470	$229,482,004

Per Pupil Expenditures

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
310 - Certificated Salaries	4,251	4,459	4,682	4,658	4,689	5,054	4,906	5,109	5,011	5,155
320 - Non-Certificated Salaries	1,093	1,224	1,443	1,522	1,518	1,554	1,746	1,807	1,823	1,946
360 - Employee Benefits	2,136	2,328	2,572	2,635	2,797	2,814	2,886	2,957	2,965	3,225
410 - Professional & Technical Services	128	141	119	119	96	108	115	143	146	162
420 - Staff Travel	24	25	24	26	34	34	34	42	27	32
425 - Student Travel	5	17	20	35	25	28	28	34	36	43
430 - Utility Services	63	66	65	57	79	80	91	108	124	141
435 - Energy	227	250	231	235	254	250	247	291	286	312
440 - Other Purchased Services	548	545	213	390	452	422	436	427	515	493
445 - Insurance Bonds & Premiums	81	71	75	79	85	92	93	102	123	101
450 - Supplies & Materials	564	548	602	557	609	631	652	674	692	537
500 - Equipment & Capital Outlay	255	103	24	58	49	16	9	26	63	54
	$ 9,375	$ 9,778	$ 10,070	$ 10,372	$ 10,688	$ 11,083	$ 11,244	$ 11,720	$ 11,810	$ 12,201

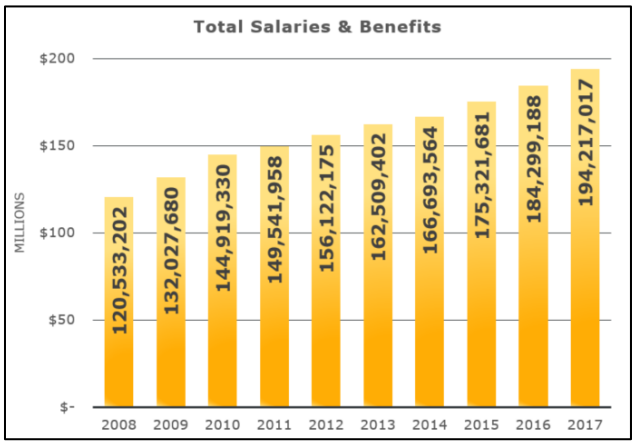
Total Change in Per Pupil from Base Year

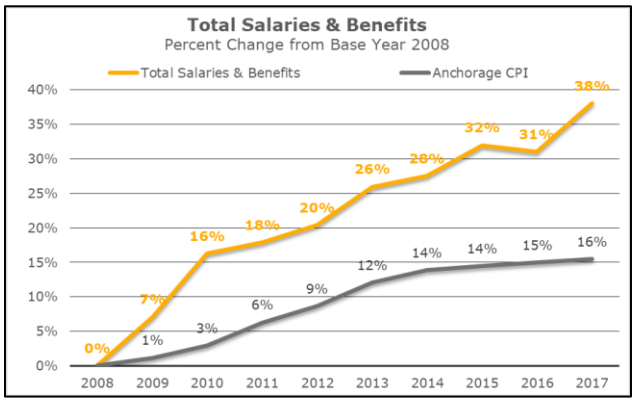
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
310 - Certificated Salaries	0.00%	4.90%	10.14%	9.58%	10.32%	18.91%	15.43%	20.20%	17.89%	21.28%
320 - Non-Certificated Salaries	0.00%	12.00%	32.03%	39.23%	38.89%	42.18%	59.69%	65.33%	66.76%	77.97%
360 - Employee Benefits	0.00%	8.99%	20.43%	23.38%	30.97%	31.74%	35.14%	38.43%	38.81%	51.00%
410 - Professional & Technical Services	0.00%	9.87%	-6.98%	-7.11%	-25.32%	-15.73%	-10.32%	11.32%	13.69%	25.79%
420 - Staff Travel	0.00%	6.04%	1.40%	8.95%	43.41%	40.76%	44.57%	76.01%	12.97%	35.78%
425 - Student Travel	0.00%	272.44%	323.98%	663.15%	445.46%	509.08%	500.34%	634.56%	671.63%	834.95%
430 - Utility Services	0.00%	5.32%	2.28%	-9.14%	25.98%	27.01%	43.70%	71.83%	96.49%	123.73%
435 - Energy	0.00%	10.25%	1.83%	3.48%	11.70%	10.37%	8.73%	28.03%	25.80%	37.47%
440 - Other Purchased Services	0.00%	-0.59%	-61.12%	-28.79%	-17.58%	-23.05%	-20.40%	-22.10%	-5.99%	-9.98%
445 - Insurance Bonds & Premiums	0.00%	-12.98%	-7.68%	-2.36%	4.54%	12.79%	14.28%	25.37%	50.93%	23.78%
450 - Supplies & Materials	0.00%	-2.86%	6.70%	-1.34%	7.97%	11.86%	15.61%	19.52%	22.61%	-4.88%
500 - Equipment & Capital Outlay	0.00%	-59.49%	-90.56%	-77.06%	-80.81%	-93.66%	-96.37%	-89.92%	-75.11%	-78.78%

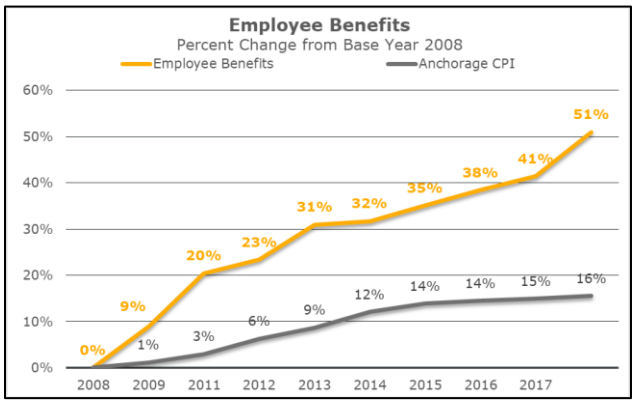
Salaries & Benefits

The District has negotiated agreements with four different bargaining units. These agreements cover salaries and benefits, as well as other terms and conditions of employment. Salaries and benefits are broken into three major expenditure factors: certificated salaries, non-certificated salaries, and employee benefits, excluding State On-Behalf payments. Since these three factors encompass more than 80% of the District's total annual expenses, changes to these factors have a significant impact on the District's budget. Over the last decade, these costs have increased by 61%. However, when analyzed on a per pupil basis, the total increase is only 38% over the last decade. Factors that influence these objects include the following:

- Certificated Salaries
  - Class Sizes
  - Number of Schools
  - Salary Schedule Increases
- Non-Certificated Salaries
  - Number of Schools
  - Additional Facility Space
  - Substitute Utilizations
  - Salary Schedule Increases
- Employee Benefits
  - Insurance Premiums
  - Mandatory Benefits
  - Increases as a Percent of Total Salaries

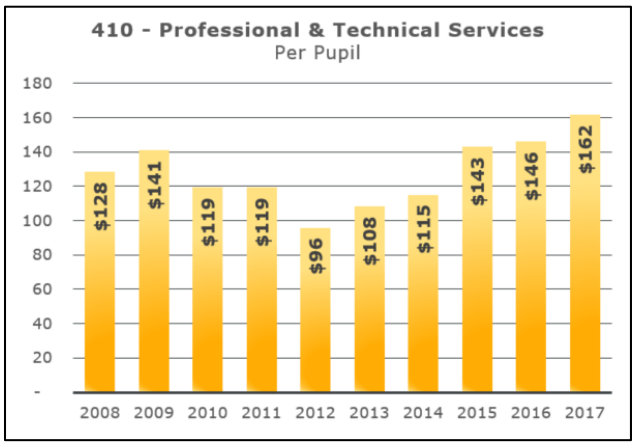






The largest contributor to this increase is in employee benefits. These costs have increased by a total of 51% on a per-pupil basis over the ten year period. In the District, health insurance premiums have increased by 58% since 2008. Through bargaining, the District has contained these increases by sharing any future increase to the premium costs with employees in a 50/50 split.

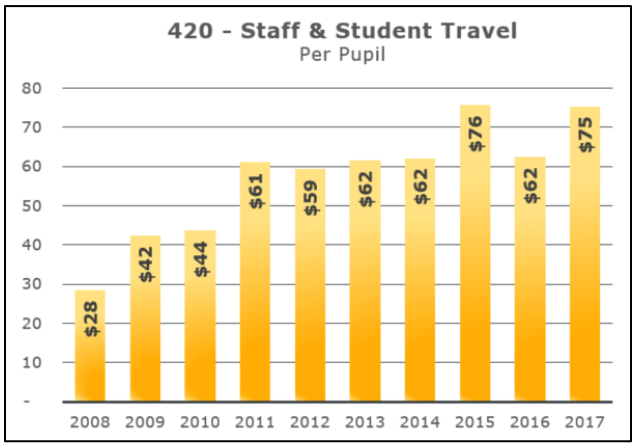
Professional & Technical Services



Professional and technical services depict a large variance year-over-year due to the availability of employees for related service provider positions for students with disabilities. While implementing strategies for recruitment, more difficult to fill jobs continue to be a cost driver within this category. Professional & technical services include:

- Audits
- Legal Fees
- Presenters & Consultants
- Contracts for Related Service Providers
  - Occupational Therapist
  - Physical Therapist
  - Sign Language Interpreter
  - Speech Language Pathologist
  - Other Service Related Contracts

Staff & Student Travel



Travel includes both staff and student travel; however, this does not include student transportation from home to school. Prior to 2009 the District's co-curricular travel was managed outside of the General Fund as part of the Pupil Transportation Fund, and those amounts were not reflected within the annual totals for 2008. Beginning in 2009, student activity travel was added to the General Fund.

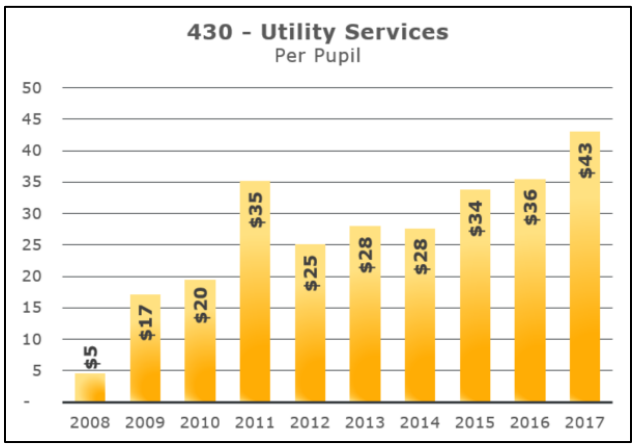
As the District has consolidated positions amongst schools, the number of employees who receive mileage reimbursements has grown, also increasing costs in this area. Major factors include:

- Staff Travel
- Contractual Mileage Reimbursements
- Increase to District-Wide Itinerant Job Consolidation
- Student Travel
  - Co-Curricular Travel
  - State Competitions
  - National Competitions

Utility Services

The largest component within utility services is communications. This includes costs to increase the District's network infrastructure. The District has worked to install fiber in most schools to increase internet speeds and bandwidth. This improvement supports online learning and enhanced school safety and security. A portion of this expense was offset by additional revenue through E-rate reimbursements. Utility services include:

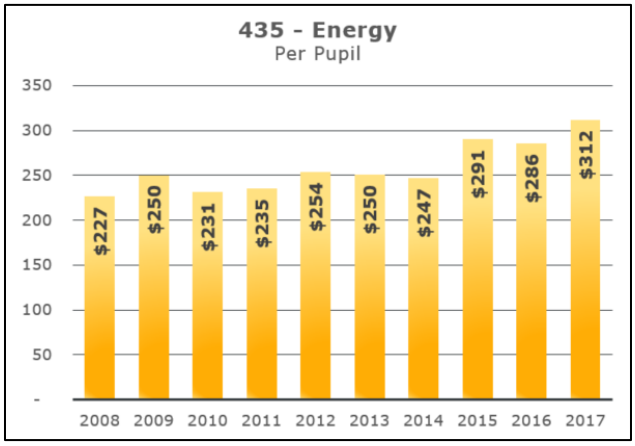
- Water & Sewer
- Garbage
- Communications



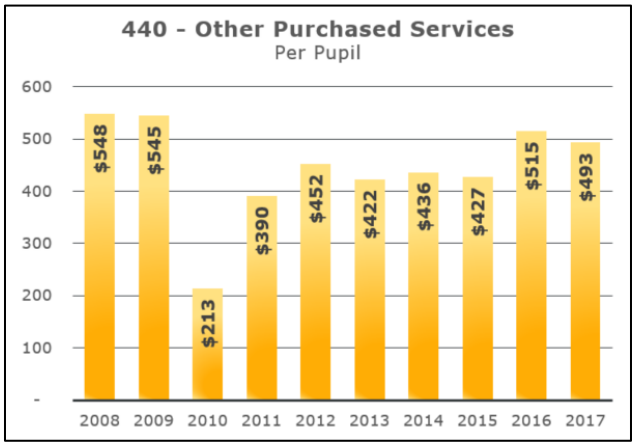
Energy

Energy is used to track expenses necessary to heat and power District facilities. The overall increase to energy over the past decade equals approximately $2.2 million dollars. The per pupil amount for this object has increased by 36%, making this a significant cost driver for the District. The main factors affecting this object are:

- Fluctuations in Fuel Costs
- Rate Increases
- Weather Variables
- Age & Condition of Buildings
- New Construction (increased square footage)



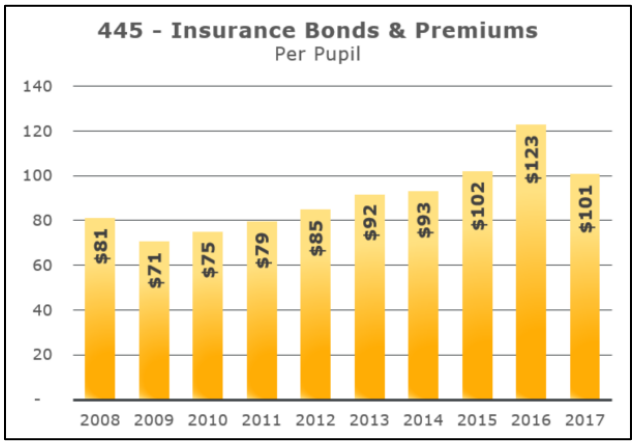
Other Purchased Services



Other Purchased Services shows a significant decrease in expenses from 2009 to 2010. Prior to 2010, the District outsourced custodial services; which led to higher contract costs in 2008 and 2009. In 2011, the District entered into two long-term lease agreements: Birchtree Charter and American Charter Academy. In 2011, a contract for Advance Path, a credit recovery program, was also added at three schools: Wasilla High, Valley Pathways, and American Charter. During this time, the District also renovated and remodeled Mat-Su Central's building. The District has continued to invest in additional instructional enhancements including technology-based programs, iTech Cyber Centers, and in collaboration with the University of Alaska, the Mat-Su Middle College. Other Purchased Services includes:

- Advertising Contracts
- Document Services Contracts
- Lease & Rental Agreements
- Security Officers
- Service Agreements

Insurance & Bond Premiums



While national trends have shown an increase in insurance and bond premiums over the last few years, the District has been able to maintain costs with moderate increases. This becomes especially apparent when looked at through a per pupil rate. However, with the addition of new facilities in 2016, the District did see increases to this expense type. Insurance & bond premiums are driven by:

- National Trends
- Property Replacement Values
- Exposure to Risk
- Claims Expenses

Supplies & Materials

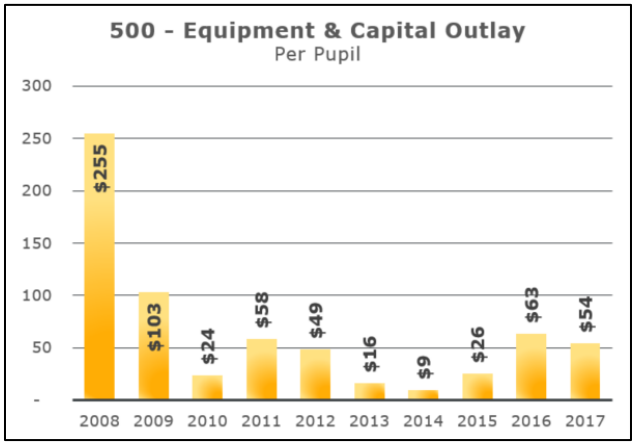
The District utilizes enrollment metrics to equitably allocate discretionary funds to the schools and to help cover the costs of supplies & materials. This area has become a significant cost driver in recent years as the District has worked to increase the number of computer devices available to students and staff. This is also where all curriculum purchased for the District is allocated. Expenditures were reduced in 2017 based on decreased budgetary allocation and a year-end spending freeze. Supplies & materials includes:

- Classroom Supplies
- Office Supplies
- Textbooks & Curriculum
- Library Books
- Computers
- Computer Supplies



Equipment & Capital Outlay

Equipment includes any tools or equipment $5,000 and greater, as well as any large capital improvement project, such as facility upgrades, systems software, or land acquisition payments. This expense is generally cyclical as equipment has a useful life greater than one year. In 2008, a fire destroyed much of Su-Valley High School. The increase depicted in the chart details the District's cost to replace equipment at that location.



CAPITAL IMPROVEMENT FUNDS

The State of Alaska defines a Capital Projects Fund as a fund used to account for all resources used for acquiring capital facilities including real property, initial equipment, additions and major repairs or improvements to facilities. All construction grants, bonded indebtedness, and district designated capital projects are accounted for in Capital Project Funds.

The Mat-Su Borough provides for new school construction, debt services, and maintenance of buildings for the District. All bonded debt and Borough-managed capital improvement funds are accounted for by the Borough in their annual budget. As of June 30, 2017, the Mat-Su Borough's FY2017 CAFR (the most recent year for

which information is available) recorded the School Projects Capital Project Fund - Balance Sheet with Total Assets of $41,438,289. The Borough's CAFR is available at**:** **http://www.matsugov.us/cafr**.

Designated Legislative Grants

Designated Legislative Grants are funds set aside through the State's capital budget process and allocated by the Department of Commerce, Community, and Economic Development. The District utilizes two funds to track these designated grants from the State Legislature; Funds 503 and 505. Designated Legislative Grants are grants that are specified and can only be used for the following purposes:

- Feasibility Studies
- Construction Projects
- Building Improvements
- Design and Engineering
- Land Acquisition
- Equipment Purchase, Upgrades, or Repairs

Capital funding requests for the upcoming year are made by school principals and department heads and submitted to administration in October. After a thorough review and scoring of all capital project requests, highest scoring projects are submitted to the State. Those requests are entered into the State's CAPSIS system by the end of January. The Legislature deliberates and approved requests are signed into law with corresponding grant award notifications sent over the summer months, making funds available for the following fiscal year. These funds are carried over from year to year until fully expended or until the funds. Due to the State's current fiscal climate, no requests were approved by the Legislature for FY18.

Capital Improvements

In June 2010, the School Board established an internal Capital Improvement Projects Fund (CIP); separate of bond projects and fully administered by the District. The establishment of this fund allowed for an annual review of possible projects with a useful life of over one year and a minimum cost of $5,000. This CIP Fund is a result of remaining, one-time funds transferred from the General Operating Fund in years when the school district has excess funds or the Board has voted to transfer funds to support specific capital improvements.

Based on criteria established on June 16, 2010, the District designated the Superintendent and/or designee to manage the CIP Fund in a manner of which is most beneficial to the District. The Superintendent and/or designee has the authority to move funds within the CIP Fund based on need or if any projects come in under budget. The District's capital project evaluation process and scoring as detailed earlier informs the prioritization of capital projects authorized within the CIP Fund.

The lists on the following pages show all capital improvement projects by fund and location with their estimated completion dates. Many of these projects are classified as ongoing. These projects may span multiple years, depending on the scope of the project. With the sunset in FY2018 of the majority of our approved legislative grants

and voter approved bond funding, included in this listing are all projects that have been completed in the closed out funds for completeness.

FUND	PROJECT	LOCATION	COMPLETION STATUS
243	**MSBSD DIRECT LEGISLATIVE GRANTS UNDER $300,000**		
0804	LG AMC EXPANDING MULTI AGE	067 AMERICAN CHARTER ACADEMY	FY 2019
0805	*LG CREATING COMMNTY RESPONSIVE*	*501 DISTRICT-WIDE SERVICES*	*COMPLETED*
0806	*LG LIBRARY/MEDIA UPGRADES HD6*	*031 GLACIER VIEW SCHOOL*	*COMPLETED*
0806	*LG LIBRARY/MEDIA UPGRADES HD6*	*042 SUTTON ELEMENTARY*	*COMPLETED*
0807	*LG LIBRARY/TECH UPGRADE HD10*	*030 BIG LAKE ELEMENTARY*	*COMPLETED*
0807	*LG LIBRARY/TECH UPGRADE HD10*	*048 GOOSE BAY ELEMENTARY*	*COMPLETED*
0807	*LG LIBRARY/TECH UPGRADE HD10*	*051 MEADOW LAKES ELEMENTARY*	*COMPLETED*
0807	*LG LIBRARY/TECH UPGRADE HD10*	*052 KNIK ELEMENTARY*	*COMPLETED*
0807	*LG LIBRARY/TECH UPGRADE HD10*	*061 MIDNIGHT SUN FAMILY LEARNING CENTER*	*COMPLETED*
0807	*LG LIBRARY/TECH UPGRADE HD10*	*067 AMERICAN CHARTER ACADEMY*	*COMPLETED*
244	**MSBSD DIRECT LEGISLATIVE GRANTS OVER $300,000**		
0808	LG NATIONAL MATH/SCIENCE INI	501 DISTRICT-WIDE SERVICES	FY 2019
502	**BOND FUND**		
0000	*ADDED BY CONVERSION*	*501 DISTRICT-WIDE SERVICES*	*COMPLETED*
0318	*PW318 SHAW ELEM1% ART*	*050 SHAW ELEMENTARY*	*COMPLETED*
0319	*PW319 NS 1% ART*	*513 FOOD SERVICE*	*COMPLETED*
0320	*PW320 NS F&E*	*513 FOOD SERVICE*	*COMPLETED*
0322	*PW322 CTHS F&E*	*073 MS CAREER & TECH HIGH SCHOOL*	*COMPLETED*
0324	*PW324 CTHS1% ART*	*073 MS CAREER & TECH HIGH SCHOOL*	*COMPLETED*
0359	*PW359 KNE F&E*	*052 KNIK ELEMENTARY*	*COMPLETED*
0360	*PW360 SPE (MZE) F&E*	*053 MACHETANZ ELEMENTARY*	*COMPLETED*
0361	*PW361 SPE (MZE) 1% ART*	*053 MACHETANZ ELEMENTARY*	*COMPLETED*
0362	*PW362 KNE 1% ART*	*052 KNIK ELEMENTARY*	*COMPLETED*
0363	*PW363 WMS CAF RMDL ART*	*011 WASILLA MIDDLE SCHOOL*	*COMPLETED*
0364	*PW364 WHS 1% ART*	*003 WASILLA HIGH SCHOOL*	*COMPLETED*
0366	*PW366 WM ADD F&E*	*011 WASILLA MIDDLE SCHOOL*	*COMPLETED*
0371	*PW371 BUTTE BOILER*	*041 BUTTE ELEMENTARY*	*COMPLETED*
0382	*PW382 MEADOW L REV. CTL*	*051 MEADOW LAKES ELEMENTARY*	*COMPLETED*
0385	*PW385 BIG LAKE PLAYGROUND*	*030 BIG LAKE ELEMENTARY*	*COMPLETED*
0386	*PW386 BIG LAKE LIB/TECH*	*030 BIG LAKE ELEMENTARY*	*COMPLETED*
0387	*PW387 BUTTE LIB/TECH*	*041 BUTTE ELEMENTARY*	*COMPLETED*
0388	*PW388 GOOSEBAY LIB/TECH*	*048 GOOSE BAY ELEMENTARY*	*COMPLETED*
0389	*PW389 HMS LIB/TECH*	*014 HOUSTON MIDDLE SCHOOL*	*COMPLETED*
0390	*PW390 KNE LIB/TECH*	*052 KNIK ELEMENTARY*	*COMPLETED*
0391	*PW391 MLE LIB/TECH*	*051 MEADOW LAKES ELEMENTARY*	*COMPLETED*
0392	*PW392 MV (AMC) LIB/TECH*	*008 MID VALLEY HIGH SCHOOL*	*COMPLETED*
0393	*PW393 SSE LIB/TECH*	*039 SNOWSHOE ELEMENTARY*	*COMPLETED*
0395	*PW395 TKE LIB/TECH*	*035 TALKEETNA ELEMENTARY*	*COMPLETED*
0398	*PW398 WILLOW PLAYGROUND*	*038 WILLOW ELEMENTARY*	*COMPLETED*
0399	*LPW399 PP LEGIS APPROP*	*045 PIONEER PEAK ELEMENTARY*	*COMPLETED*
0400	*LPW400 SV LIBRARY/TECH*	*002 SUSITNA VALLEY HIGH SCHOOL*	*COMPLETED*
0401	*PW401 VIDEO SURVEILLANCE*	*005 COLONY HIGH SCHOOL*	*COMPLETED*
0401	*PW401 VIDEO SURVEILLANCE*	*012 COLONY MIDDLE SCHOOL*	*COMPLETED*
0402	*PW402 SPE TECHNOLOGY*	*053 MACHETANZ ELEMENTARY*	*COMPLETED*
0406	*PW406 CHS/CMS VIDEOSURV*	*005 COLONY HIGH SCHOOL*	*COMPLETED*
0406	*PW406 CHS/CMS VIDEOSURV*	*012 COLONY MIDDLE SCHOOL*	*COMPLETED*
0408	*LPW408 LOADER*	*509 OPERATIONS & MAINTENANCE*	*COMPLETED*
0409	*LPW409 HHS LIB/TECH*	*007 HOUSTON HIGH SCHOOL*	*COMPLETED*
0410	*LPW410 GBE LIB/TECH*	*048 GOOSE BAY ELEMENTARY*	*COMPLETED*
0411	*LPW411 BLE LIB/TECH*	*030 BIG LAKE ELEMENTARY*	*COMPLETED*
0412	*LPW412 BUTTE LIB/TECH*	*041 BUTTE ELEMENTARY*	*COMPLETED*
0413	*LPW413 GV WELDING*	*031 GLACIER VIEW SCHOOL*	*COMPLETED*
0414	*LPW414 MV(AMC) LIB/TECH*	*008 MID VALLEY HIGH SCHOOL*	*COMPLETED*
0415	*LPW415 MIDNIGHT S LIB/TECH*	*061 MIDNIGHT SUN FAMILY LEARNING CENTER*	*COMPLETED*
0416	*LPW416 HMS LIB/TECH*	*014 HOUSTON MIDDLE SCHOOL*	*COMPLETED*
0417	*LPW417 WILLOW LIB/TECH*	*038 WILLOW ELEMENTARY*	*COMPLETED*
0418	*LPW418 WILLOW PG FENCE*	*038 WILLOW ELEMENTARY*	*COMPLETED*
0419	*LPW419 TRAPPER C LIB/TECH*	*036 TRAPPER CREEK ELEMENTARY*	*COMPLETED*
0420	*LPW420 SNOWSHOE LIB/TECH*	*039 SNOWSHOE ELEMENTARY*	*COMPLETED*
0421	*LPW421 TALKEETNA LIB/TECH*	*035 TALKEETNA ELEMENTARY*	*COMPLETED*
0422	*LPW422 MEADOW L LIB/TECH*	*051 MEADOW LAKES ELEMENTARY*	*COMPLETED*
0423	*LPW423 KNIK LIB/TECH*	*052 KNIK ELEMENTARY*	*COMPLETED*
0427	*PW427 SU-VALLEY 1% ART*	*002 SUSITNA VALLEY HIGH SCHOOL*	*COMPLETED*
0428	*PW428 SHERROD HEATING SYS*	*033 SHERROD ELEMENTARY*	*COMPLETED*

FUND	PROJECT	LOCATION	COMPLETION STATUS
502 BOND FUND (CONT.)			
0431	PW431 IDITAROD FENCING	032 IDITAROD ELEMENTARY	COMPLETED
0432	PW432 SAFETY/SECURITY UPG	501 DISTRICT-WIDE SERVICES	COMPLETED
0433	PW433 IDITAROD FLOORING	032 IDITAROD ELEMENTARY	COMPLETED
0434	PW434 IDITAROD FENCING	032 IDITAROD ELEMENTARY	COMPLETED
0435	PW435 KNIK SEPTIC REP	052 KNIK ELEMENTARY	COMPLETED
0436	PW436 KNIK SEPTIC PUMP	052 KNIK ELEMENTARY	COMPLETED
0437	PW437 SVHS TELE	002 SUSITNA VALLEY HIGH SCHOOL	COMPLETED
0438	PW438 NS SOFTWARE/KITCHE	513 FOOD SERVICE	COMPLETED
0441	PW441 HHS 1% ART ADDTL	007 HOUSTON HIGH SCHOOL	COMPLETED
0442	PW442 CTHS FIRE ALARM	509 OPERATIONS & MAINTENANCE	COMPLETED
0443	PW443 DW IT UPG SEC&SAFE	508 INFORMATION TECHNOLOGY	COMPLETED
0444	PW444 DW SECURITY AUDIT	508 INFORMATION TECHNOLOGY	COMPLETED
0446	LPW446 DW ROAD GRADER	509 OPERATIONS & MAINTENANCE	COMPLETED
0447	LPW447 IDE PLAYGROUND	032 IDITAROD ELEMENTARY	COMPLETED
0448	LPW448 AMC LIBRARY TECH	067 AMERICAN CHARTER ACADEMY	COMPLETED
0449	LPW449 MNC LIBRARY TECH	061 MIDNIGHT SUN FAMILY LEARNING CENTER	COMPLETED
0450	LPW450 BLE PLAYGROUND	030 BIG LAKE ELEMENTARY	COMPLETED
0451	LPW451 BLE LIBRARY TECH	030 BIG LAKE ELEMENTARY	COMPLETED
0452	LPW452 BTE LIBRARY TECH	041 BUTTE ELEMENTARY	COMPLETED
0453	LPW453 HMS LIBRARY TECH	014 HOUSTON MIDDLE SCHOOL	COMPLETED
0454	LPW454 GBE LIBRARY TECH	048 GOOSE BAY ELEMENTARY	COMPLETED
0455	LPW455 WLE LIBRARY TECH	038 WILLOW ELEMENTARY	COMPLETED
0456	LPW456 SHE LIBRARY TECH	033 SHERROD ELEMENTARY	COMPLETED
0457	LPW457 SWE LIBRARY TECH	034 SWANSON ELEMENTARY	COMPLETED
0458	LPW458 PPE LIBRARY TECH	045 PIONEER PEAK ELEMENTARY	COMPLETED
0459	LPW459 FLE LIBRARY TECH	047 FINGER LAKE ELEMENTARY	COMPLETED
0460	LPW460 MZE LIBRARY TECH	053 MACHETANZ ELEMENTARY	COMPLETED
0461	LPW461 VPH LIBRARY TECH	071 VALLEY PATHWAYS HIGH SCHOOL	COMPLETED
0462	LPW462 ACS LIBRARY TECH	062 ACADEMY CHARTER	COMPLETED
0463	LPW463 PJM LIBRARY TECH	010 PALMER MIDDLE SCHOOL	COMPLETED
0464	LPW464 CMS LIBRARY TECH	012 COLONY MIDDLE SCHOOL	COMPLETED
0465	LPW465 PHS LIBRARY TECH	001 PALMER HIGH SCHOOL	COMPLETED
0466	LPW466 CHS LIBRARY TECH	005 COLONY HIGH SCHOOL	COMPLETED
0468	LPW468 TCE LIBRARY TECH	036 TRAPPER CREEK ELEMENTARY	COMPLETED
0469	LPW469 SSE LIBRARY TECH	039 SNOWSHOE ELEMENTARY	COMPLETED
0470	LPW470 MLE LIBRARY TECH	051 MEADOW LAKES ELEMENTARY	COMPLETED
0471	LPW471 HHS LIBRARY TECH	007 HOUSTON HIGH SCHOOL	COMPLETED
0472	LPW472 KNE GYM CURTAIN	052 KNIK ELEMENTARY	COMPLETED
0473	LPW473 KNE LIBRARY TECH	052 KNIK ELEMENTARY	COMPLETED
0474	LPW474 SVH LIBRARY TECH	002 SUSITNA VALLEY HIGH SCHOOL	COMPLETED
0475	LPW475 SHE LIBRARY TECH	033 SHERROD ELEMENTARY	COMPLETED
0476	LPW476 SWE LIBRARY TECH	034 SWANSON ELEMENTARY	COMPLETED
0477	LPW477 PPE LIBRARY TECH	045 PIONEER PEAK ELEMENTARY	COMPLETED
0478	LPW478 FLE LIBRARY TECH	047 FINGER LAKE ELEMENTARY	COMPLETED
0479	LPW479 VPS LIBRARY TECH	071 VALLEY PATHWAYS HIGH SCHOOL	COMPLETED
0480	LPW480 ACC LIBRARY TECH	062 ACADEMY CHARTER	COMPLETED
0481	LPW481 FRC LIBRARY TECH	078 FRONTERAS SPANISH IMMERSION	COMPLETED
0482	LPW482 BTC LIBRARY TECH	066 BIRCHTREE CHARTER	COMPLETED
0483	LPW483 PJM LIBRARY TECH	010 PALMER MIDDLE SCHOOL	COMPLETED
0484	PW484 CMS LIBRARY TECH	012 COLONY MIDDLE SCHOOL	COMPLETED
0485	LPW485 PHS LIBRARY TECH	001 PALMER HIGH SCHOOL	COMPLETED
0486	LPW486 CHS LIBRARY TECH	005 COLONY HIGH SCHOOL	COMPLETED
0487	LPW487 SD STORAGE FACILITY	509 OPERATIONS & MAINTENANCE	COMPLETED
0488	LPW488 BTC LIBRARY	066 BIRCHTREE CHARTER	COMPLETED
0489	LPW489 DW WIRELESS	508 INFORMATION TECHNOLOGY	COMPLETED
0490	LPW490 DW NETWORK/INFRASTRUCTU	508 INFORMATION TECHNOLOGY	COMPLETED
0491	LPW491 DW TECHNOLOGY UPGRADE	508 INFORMATION TECHNOLOGY	COMPLETED
0492	PW492 KGB CENTRIFUGAL PARTS	509 OPERATIONS & MAINTENANCE	COMPLETED
0522	PW522 KNE SEPTIC REPAIR	052 KNIK ELEMENTARY	COMPLETED
0526	PW526 PHS CHS ATHLETIC FIELD	001 PALMER HIGH SCHOOL	COMPLETED
0526	PW526 PHS CHS ATHLETIC FIELD	005 COLONY HIGH SCHOOL	COMPLETED
0527	PW527 WHS HHS ATHLETIC FIELD	003 WASILLA HIGH SCHOOL	COMPLETED
0527	PW527 WHS HHS ATHLETIC FIELD	007 HOUSTON HIGH SCHOOL	COMPLETED
0528	PW528 MDS EQUIPMENT	077 MS DAY SCHOOL	COMPLETED
0801	40131 HOUSTON ART	007 HOUSTON HIGH SCHOOL	COMPLETED
0802	40136 WHS REMODEL ART	003 WASILLA HIGH SCHOOL	COMPLETED
0803	40136 WHS REMODEL PH II ART	003 WASILLA HIGH SCHOOL	COMPLETED

FUND	PROJECT	LOCATION	COMPLETION STATUS
503	**SMALL LEGILSLATIVE GRANTS - BOROUGH PASS THROUGH**		
0447	LPW447 IDE PLAYGROUND	032 IDITAROD ELEMENTARY	COMPLETED
0450	LPW450 BLE PLAYGROUND	030 BIG LAKE ELEMENTARY	COMPLETED
0457	LPW457 SWE LIBRARY TECH	034 SWANSON ELEMENTARY	COMPLETED
0461	LPW461 VPH LIBRARY TECH	071 VALLEY PATHWAYS HIGH SCHOOL	COMPLETED
0469	LPW469 SSE LIBRARY TECH	039 SNOWSHOE ELEMENTARY	COMPLETED
0473	LPW473 KNE LIBRARY TECH	052 KNIK ELEMENTARY	COMPLETED
0476	LPW476 SWE LIBRARY TECH	034 SWANSON ELEMENTARY	COMPLETED
0479	LPW479 VPS LIBRARY TECH	071 VALLEY PATHWAYS HIGH SCHOOL	COMPLETED
0480	LPW480 ACC LIBRARY TECH	062 ACADEMY CHARTER	COMPLETED
0481	LPW481 FRC LIBRARY TECH	078 FRONTERAS SPANISH IMMERSION	COMPLETED
0482	LPW482 BTC LIBRARY TECH	066 BIRCHTREE CHARTER	COMPLETED
0485	LPW485 PHS LIBRARY TECH	001 PALMER HIGH SCHOOL	COMPLETED
0488	LPW488 BTC LIBRARY	066 BIRCHTREE CHARTER	COMPLETED
0493	LEG493 PPE EQUIP & SUPPLIES	045 PIONEER PEAK ELEMENTARY	COMPLETED
0494	LEG494 WHSE IMPROVEMENTS	507 DISTRICT WAREHOUSE	COMPLETED
0495	LEG495 GBE SCHOOL EQUIP	048 GOOSE BAY ELEMENTARY	COMPLETED
0496	LEG496 MNC SECURITY & FACILITY	061 MIDNIGHT SUN FAMILY LEARNING CENTER	COMPLETED
0497	LEG497 BTC LIBRARY	066 BIRCHTREE CHARTER	COMPLETED
0498	LEG498 BTE SCHOOL EQUIP & IMPV	041 BUTTE ELEMENTARY	COMPLETED
0499	LEG499 BLE SCHOOL EQUIP & IMPV	030 BIG LAKE ELEMENTARY	COMPLETED
0500	LEG500 GVS SCHOOL EQUIP & IMPV	031 GLACIER VIEW SCHOOL	COMPLETED
0501	LEG501 WHS SPORTS EQUIP	003 WASILLA HIGH SCHOOL	COMPLETED
0502	LEG502 AMC SCHOOL SCIENCE EQ	067 AMERICAN CHARTER ACADEMY	COMPLETED
0506	LEG506 BHS SCHOOL EQUIP & IMPV	006 BURCHELL HIGH SCHOOL	COMPLETED
0507	LEG507 FRC COMPUTER LABS	078 FRONTERAS SPANISH IMMERSION	COMPLETED
0508	LEG508 STE SCHOOL EQUIP & IMPV	042 SUTTON ELEMENTARY	COMPLETED
0510	LEG510 BLE LIB/TECH UPGRADE	030 BIG LAKE ELEMENTARY	COMPLETED
0511	LEG511 GBE LIB/TECH UPGRADE	048 GOOSE BAY ELEMENTARY	COMPLETED
0512	LEG512 HHS LIB/TECH UPGRADE	007 HOUSTON HIGH SCHOOL	COMPLETED
0513	LEG513 HMS LIB/TECH UPGRADE	014 HOUSTON MIDDLE SCHOOL	COMPLETED
0514	LEG514 KNE LIB/TECH UPGRADE	052 KNIK ELEMENTARY	COMPLETED
0515	LEG515 MLE LIB/TECH UPGRADE	051 MEADOW LAKES ELEMENTARY	COMPLETED
0516	LEG516 AMC LIB/TECH UPGRADE	067 AMERICAN CHARTER ACADEMY	COMPLETED
0517	LEG517 MNC LIB/TECH UPGRADE	061 MIDNIGHT SUN FAMILY LEARNING CENTER	COMPLETED
0518	LEG518 SVS LIB/TECH UPGRADE	002 SUSITNA VALLEY HIGH SCHOOL	COMPLETED
0519	LEG519 TCE LIB/TECH UPGRADE	036 TRAPPER CREEK ELEMENTARY	COMPLETED
0520	LEG520 WLE LIB/TECH UPGRADE	038 WILLOW ELEMENTARY	COMPLETED
0522	PW522 KNE SEPTIC REPAIR	052 KNIK ELEMENTARY	COMPLETED
0523	LEG523 WMS OUTDOOR REC FAC	011 WASILLA MIDDLE SCHOOL	COMPLETED
0524	LEG524 GVS GYM FLOOR UPGRADE	031 GLACIER VIEW SCHOOL	COMPLETED
0533	LEG533 GVS VAN	031 GLACIER VIEW SCHOOL	COMPLETED
0534	LEG534 AMC STEM EQUIP & MATER	067 AMERICAN CHARTER ACADEMY	COMPLETED
0535	LEG535 MNC CRISIS PREPAREDNESS	061 MIDNIGHT SUN FAMILY LEARNING CENTER	COMPLETED
0536	LEG0536 BLE DIGITAL LITERACY	030 BIG LAKE ELEMENTARY	COMPLETED
0537	LEG 537 BLE INDOOR PE EQUIP	030 BIG LAKE ELEMENTARY	COMPLETED
0538	LEG0538 BTE PORT LABS $ IPADS	030 BIG LAKE ELEMENTARY	COMPLETED
0538	LEG0538 BTE PORT LABS $ IPADS	041 BUTTE ELEMENTARY	COMPLETED
0539	LEG539 GBE LIBRARY/TECH UPGR	048 GOOSE BAY ELEMENTARY	COMPLETED
0540	LEG540 MLE LIBRARY/TECH UPGR	051 MEADOW LAKES ELEMENTARY	COMPLETED
0541	LEG541 KNE LIBRARY/TECH UPGR	052 KNIK ELEMENTARY	COMPLETED
0548	LEG548 CWE OUTDOOR SIGNAGE	043 COTTONWOOD CREEK ELEMENTARY	COMPLETED
0550	LEG542 PHS SWIM SCOREBOARD	001 PALMER HIGH SCHOOL	COMPLETED
0551	PW 551 BTE SIDEWALK	041 BUTTE ELEMENTARY	COMPLETED
0563	PW563 MSD SECURITY UPGRADES	077 MS DAY SCHOOL	COMPLETED
0567	PW567 CTHS FIRE SAFETY SYSTEM	073 MS CAREER & TECH HIGH SCHOOL	COMPLETED
0490	LPW490 DW NETWORK/INFRASTRUCTU	508 INFORMATION TECHNOLOGY	COMPLETED

FUND	PROJECT	LOCATION	COMPLETION STATUS
505 LARGE LEGISLATIVE GRANTS - BOROUGH PASS THROUGH			
0487	LPW487 SD STORAGE FACILITY	509 OPERATIONS & MAINTENANCE	COMPLETED
0489	LPW489 DW WIRELESS	508 INFORMATION TECHNOLOGY	COMPLETED
0490	LPW490 DW NETWORK/INFRASTRUCTU	508 INFORMATION TECHNOLOGY	COMPLETED
0491	LPW491 DW TECHNOLOGY UPGRADE	508 INFORMATION TECHNOLOGY	COMPLETED
0496	LEG496 MNC SECURITY & FACILITY	061 MIDNIGHT SUN FAMILY LEARNING CENTER	COMPLETED
0505	LEG505 CHARTER PE EQUIPMENT	061 MIDNIGHT SUN FAMILY LEARNING CENTER	COMPLETED
0505	LEG505 CHARTER PE EQUIPMENT	062 ACADEMY CHARTER	COMPLETED
0505	LEG505 CHARTER PE EQUIPMENT	065 TWINDLY BRIDGE CHARTER	COMPLETED
0505	LEG505 CHARTER PE EQUIPMENT	066 BIRCHTREE CHARTER	COMPLETED
0505	LEG505 CHARTER PE EQUIPMENT	067 AMERICAN CHARTER ACADEMY	COMPLETED
0505	LEG505 CHARTER PE EQUIPMENT	078 FRONTERAS SPANISH IMMERSION	COMPLETED
0505	LEG505 CHARTER PE EQUIPMENT	509 OPERATIONS & MAINTENANCE	COMPLETED
0525	LEG525 HHS LIGHTING	007 HOUSTON HIGH SCHOOL	COMPLETED
0525	LEG525 HHS LIGHTING	507 DISTRICT WAREHOUSE	COMPLETED
0531	PW531 BLE RENOVATION-EQUIP/TEC	030 BIG LAKE ELEMENTARY	COMPLETED
0532	LEG532 VPS EQUIPMENT	071 VALLEY PATHWAYS HIGH SCHOOL	COMPLETED
0543	LEG543 ALASKA MIDDLE COLLEGE	079 ALASKA MIDDLE COLLEGE	COMPLETED
0544	LEG0544 DW CYBER CENTERS	010 PALMER MIDDLE SCHOOL	COMPLETED
0544	LEG0544 DW CYBER CENTERS	011 WASILLA MIDDLE SCHOOL	COMPLETED
0544	LEG0544 DW CYBER CENTERS	501 DISTRICT-WIDE SERVICES	COMPLETED
0546	LEG546 DISTRICTWIDE STEM	505 CAREER & TECHNICAL EDUCATION	COMPLETED
0547	LEG547 AIR FORCE JROTC	003 WASILLA HIGH SCHOOL	COMPLETED
0634	STEM & STEAM PROGRAMS	505 CAREER & TECHNICAL EDUCATION	COMPLETED
0636	CYBER CENTER	001 PALMER HIGH SCHOOL	COMPLETED
0636	CYBER CENTER	002 SUSITNA VALLEY HIGH SCHOOL	COMPLETED
0636	CYBER CENTER	003 WASILLA HIGH SCHOOL	COMPLETED
0636	CYBER CENTER	005 COLONY HIGH SCHOOL	COMPLETED
0636	CYBER CENTER	007 HOUSTON HIGH SCHOOL	COMPLETED
0636	CYBER CENTER	501 DISTRICT-WIDE SERVICES	COMPLETED
0636	CYBER CENTER	508 INFORMATION TECHNOLOGY	COMPLETED
0644	PRESCHOOL	503 STUDENT SUPPORT SERVICES	COMPLETED
0679	MAT-SU MIDDLE COLLEGE PROG	079 ALASKA MIDDLE COLLEGE	COMPLETED
1414	JROTC	003 WASILLA HIGH SCHOOL	COMPLETED
506 BOND REIMBURSMENT FUND			
0359	PW359 KNE F&E	052 KNIK ELEMENTARY	COMPLETED
0432	PW432 SAFETY/SECURITY UPG	501 DISTRICT-WIDE SERVICES	COMPLETED
0443	PW443 DW IT UPG SEC&SAFE	508 INFORMATION TECHNOLOGY	COMPLETED
0444	PW444 DW SECURITY AUDIT	508 INFORMATION TECHNOLOGY	COMPLETED
0492	PW492 KGB CENTRIFUGAL PARTS	509 OPERATIONS & MAINTENANCE	COMPLETED
0526	PW526 PHS CHS ATHLETIC FIELD	001 PALMER HIGH SCHOOL	COMPLETED
0526	PW526 PHS CHS ATHLETIC FIELD	005 COLONY HIGH SCHOOL	COMPLETED
0527	PW527 WHS HHS ATHLETIC FIELD	003 WASILLA HIGH SCHOOL	COMPLETED
0527	PW527 WHS HHS ATHLETIC FIELD	007 HOUSTON HIGH SCHOOL	COMPLETED
0528	PW528 MDS EQUIPMENT	077 MS DAY SCHOOL	COMPLETED
0529	PW529 DW SECURITY	501 DISTRICT-WIDE SERVICES	COMPLETED
0530	PW530 DW PHYSICAL ED IMPV	030 BIG LAKE ELEMENTARY	FY 2019
0530	PW530 DW PHYSICAL ED IMPV	033 SHERROD ELEMENTARY	FY 2019
0530	PW530 DW PHYSICAL ED IMPV	034 SWANSON ELEMENTARY	FY 2019
0530	PW530 DW PHYSICAL ED IMPV	035 TALKEETNA ELEMENTARY	FY 2019
0530	PW530 DW PHYSICAL ED IMPV	036 TRAPPER CREEK ELEMENTARY	FY 2019
0530	PW530 DW PHYSICAL ED IMPV	038 WILLOW ELEMENTARY	FY 2019
0530	PW530 DW PHYSICAL ED IMPV	041 BUTTE ELEMENTARY	FY 2019
0530	PW530 DW PHYSICAL ED IMPV	042 SUTTON ELEMENTARY	FY 2019
0530	PW530 DW PHYSICAL ED IMPV	043 COTTONWOOD CREEK ELEMENTARY	FY 2019
0530	PW530 DW PHYSICAL ED IMPV	044 TANAINA ELEMENTARY	FY 2019
0530	PW530 DW PHYSICAL ED IMPV	045 PIONEER PEAK ELEMENTARY	FY 2019
0530	PW530 DW PHYSICAL ED IMPV	046 LARSON ELEMENTARY	FY 2019
0530	PW530 DW PHYSICAL ED IMPV	048 GOOSE BAY ELEMENTARY	FY 2019
0530	PW530 DW PHYSICAL ED IMPV	050 SHAW ELEMENTARY	FY 2019
0530	PW530 DW PHYSICAL ED IMPV	051 MEADOW LAKES ELEMENTARY	FY 2019
0530	PW530 DW PHYSICAL ED IMPV	052 KNIK ELEMENTARY	FY 2019
0530	PW530 DW PHYSICAL ED IMPV	501 DISTRICT-WIDE SERVICES	FY 2019
0532	LEG532 VPS EQUIPMENT	071 VALLEY PATHWAYS HIGH SCHOOL	COMPLETED
0552	PW552 CTS ADDITION - EQUIPMENT	073 MS CAREER & TECH HIGH SCHOOL	COMPLETED
0553	PW553 REDINGTON JR/SR HS EQUIP	080 REDINGTON JR/SR HIGH	COMPLETED
0554	PW554 WMS FLOORING REPLACEMENT	011 WASILLA MIDDLE SCHOOL	COMPLETED
0555	PW555 GYM FLOORING EQUIPMENT	012 COLONY MIDDLE SCHOOL	COMPLETED

FUND	PROJECT	LOCATION	COMPLETION STATUS
506	**BOND REIMBURSMENT FUND (CONT.)**		
0555	PW555 GYM FLOORING EQUIPMENT	041 BUTTE ELEMENTARY	COMPLETED
0555	PW555 GYM FLOORING EQUIPMENT	043 COTTONWOOD CREEK ELEMENTARY	COMPLETED
0555	PW555 GYM FLOORING EQUIPMENT	044 TANAINA ELEMENTARY	COMPLETED
0556	PW556 GYM FLOORING EQUIPMENT	006 BURCHELL HIGH SCHOOL	COMPLETED
0556	PW556 GYM FLOORING EQUIPMENT	036 TRAPPER CREEK ELEMENTARY	COMPLETED
0556	PW556 GYM FLOORING EQUIPMENT	039 SNOWSHOE ELEMENTARY	COMPLETED
0556	PW556 GYM FLOORING EQUIPMENT	046 LARSON ELEMENTARY	COMPLETED
0556	PW556 GYM FLOORING EQUIPMENT	047 FINGER LAKE ELEMENTARY	COMPLETED
0556	PW556 GYM FLOORING EQUIPMENT	048 GOOSE BAY ELEMENTARY	COMPLETED
0556	PW556 GYM FLOORING EQUIPMENT	051 MEADOW LAKES ELEMENTARY	COMPLETED
0557	PW557 PHS RENOVATION EQUP TECH	001 PALMER HIGH SCHOOL	COMPLETED
0558	PW558 DW ATHLETIC FIELD IMPROV	002 SUSITNA VALLEY HIGH SCHOOL	COMPLETED
0558	PW558 DW ATHLETIC FIELD IMPROV	007 HOUSTON HIGH SCHOOL	COMPLETED
0558	PW558 DW ATHLETIC FIELD IMPROV	010 PALMER MIDDLE SCHOOL	COMPLETED
0558	PW558 DW ATHLETIC FIELD IMPROV	014 HOUSTON MIDDLE SCHOOL	COMPLETED
0558	PW558 DW ATHLETIC FIELD IMPROV	031 GLACIER VIEW SCHOOL	COMPLETED
0558	PW558 DW ATHLETIC FIELD IMPROV	032 IDITAROD ELEMENTARY	COMPLETED
0558	PW558 DW ATHLETIC FIELD IMPROV	039 SNOWSHOE ELEMENTARY	COMPLETED
0558	PW558 DW ATHLETIC FIELD IMPROV	046 LARSON ELEMENTARY	COMPLETED
0558	PW558 DW ATHLETIC FIELD IMPROV	047 FINGER LAKE ELEMENTARY	COMPLETED
0558	PW558 DW ATHLETIC FIELD IMPROV	053 MACHETANZ ELEMENTARY	COMPLETED
0558	PW558 DW ATHLETIC FIELD IMPROV	501 DISTRICT-WIDE SERVICES	COMPLETED
0559	PW559 IDE EQUIP AND TECHNOLOGY	032 IDITAROD ELEMENTARY	COMPLETED
0560	PW560 DNE EQUIP AND TECHNOLOGY	054 DENA'INA ELEMENTARY	COMPLETED
0561	PW561 DW ADA UPGRADES EQUIP	501 DISTRICT-WIDE SERVICES	COMPLETED
0562	PW562 PHS RENOVATION HVAC	001 PALMER HIGH SCHOOL	COMPLETED
0564	PW564 CTHS FIRE PUMP DRIVES	073 MS CAREER & TECH HIGH SCHOOL	COMPLETED
0565	PW565 IDE PORTABLES RELOCATE	032 IDITAROD ELEMENTARY	COMPLETED
0566	PW566 GYM FLOORING REPL	030 BIG LAKE ELEMENTARY	COMPLETED
0566	PW566 GYM FLOORING REPL	033 SHERROD ELEMENTARY	COMPLETED
0566	PW566 GYM FLOORING REPL	034 SWANSON ELEMENTARY	COMPLETED
0566	PW566 GYM FLOORING REPL	038 WILLOW ELEMENTARY	COMPLETED
0566	PW566 GYM FLOORING REPL	045 PIONEER PEAK ELEMENTARY	COMPLETED
0568	PW568 ADA PARKING AND ACCESS	030 BIG LAKE ELEMENTARY	COMPLETED
0568	PW568 ADA PARKING AND ACCESS	039 SNOWSHOE ELEMENTARY	COMPLETED
0568	PW568 ADA PARKING AND ACCESS	045 PIONEER PEAK ELEMENTARY	COMPLETED
0569	PW569 MINI BLIND INSTALLED	003 WASILLA HIGH SCHOOL	FY 2019
0569	PW569 MINI BLIND INSTALLED	010 PALMER MIDDLE SCHOOL	FY 2019
0569	PW569 MINI BLIND INSTALLED	011 WASILLA MIDDLE SCHOOL	FY 2019
0569	PW569 MINI BLIND INSTALLED	014 HOUSTON MIDDLE SCHOOL	FY 2019
0570	PW570 DW HVAC UPGRADES WMS	011 WASILLA MIDDLE SCHOOL	COMPLETED
0571	PW571 BLE RENOV. EQUIP & TECH	030 BIG LAKE ELEMENTARY	FY 2019
6822	FIRE SAFETY	005 COLONY HIGH SCHOOL	COMPLETED
6822	FIRE SAFETY	012 COLONY MIDDLE SCHOOL	COMPLETED
6822	FIRE SAFETY	014 HOUSTON MIDDLE SCHOOL	COMPLETED
6822	FIRE SAFETY	036 TRAPPER CREEK ELEMENTARY	COMPLETED
6822	FIRE SAFETY	038 WILLOW ELEMENTARY	COMPLETED
6822	FIRE SAFETY	042 SUTTON ELEMENTARY	COMPLETED
6822	FIRE SAFETY	044 TANAINA ELEMENTARY	COMPLETED
6822	FIRE SAFETY	045 PIONEER PEAK ELEMENTARY	COMPLETED
6822	FIRE SAFETY	047 FINGER LAKE ELEMENTARY	COMPLETED
6822	FIRE SAFETY	048 GOOSE BAY ELEMENTARY	COMPLETED
6822	FIRE SAFETY	501 DISTRICT-WIDE SERVICES	COMPLETED

FUND	PROJECT	LOCATION	COMPLETION STATUS
540	**DISTRICT CAPITAL PROJECTS**		
0200	CIP CARPET	501 DISTRICT-WIDE SERVICES	ONGOING
0204	CIP ADA COMPLIA	501 DISTRICT-WIDE SERVICES	ONGOING
0208	CIP DW IT UPGRDE	508 INFORMATION TECHNOLOGY	ONGOING
0220	CIP PARKING LOT REFRESH	001 PALMER HIGH SCHOOL	ONGOING
0220	CIP PARKING LOT REFRESH	005 COLONY HIGH SCHOOL	ONGOING
0220	CIP PARKING LOT REFRESH	501 DISTRICT-WIDE SERVICES	ONGOING
0221	CIP CHARTER SCHOOL F F & E	061 MIDNIGHT SUN FAMILY LEARNING CENTER	ONGOING
0221	CIP CHARTER SCHOOL F F & E	062 ACADEMY CHARTER	ONGOING
0221	CIP CHARTER SCHOOL F F & E	065 TWINDLY BRIDGE CHARTER	ONGOING
0221	CIP CHARTER SCHOOL F F & E	066 BIRCHTREE CHARTER	ONGOING
0221	CIP CHARTER SCHOOL F F & E	067 AMERICAN CHARTER ACADEMY	ONGOING
0221	CIP CHARTER SCHOOL F F & E	078 FRONTERAS SPANISH IMMERSION	ONGOING
0222	CIP EXTERIOR PAINT/CURB APPEAL	501 DISTRICT-WIDE SERVICES	ONGOING
0223	CIP SHED & SNOW SHIELD	509 OPERATIONS & MAINTENANCE	FY 2019
0229	CIP FENCING/SECURITY UPGRADE	001 PALMER HIGH SCHOOL	ONGOING
0229	CIP FENCING/SECURITY UPGRADE	005 COLONY HIGH SCHOOL	ONGOING
0229	CIP FENCING/SECURITY UPGRADE	011 WASILLA MIDDLE SCHOOL	ONGOING
0229	CIP FENCING/SECURITY UPGRADE	501 DISTRICT-WIDE SERVICES	ONGOING
0234	CIP MCS SOFTWARE TECH REFRESH	091 MS CENTRAL SCHOOL	ONGOING
0238	CIP TECH EQUIP REFRESH/REPLACE	501 DISTRICT-WIDE SERVICES	ONGOING
0238	CIP TECH EQUIP REFRESH/REPLACE	508 INFORMATION TECHNOLOGY	ONGOING
0261	CIP DATA CENTER FIRE ALARM	610 ADMINISTRATION BUILDING	FY 2019
0262	CIP FIRE SPRINKLER REPLACEMNT	030 BIG LAKE ELEMENTARY	ONGOING
0262	CIP FIRE SPRINKLER REPLACEMNT	031 GLACIER VIEW SCHOOL	ONGOING
0262	CIP FIRE SPRINKLER REPLACEMNT	036 TRAPPER CREEK ELEMENTARY	ONGOING
0262	CIP FIRE SPRINKLER REPLACEMNT	038 WILLOW ELEMENTARY	ONGOING
0262	CIP FIRE SPRINKLER REPLACEMNT	041 BUTTE ELEMENTARY	ONGOING
0262	CIP FIRE SPRINKLER REPLACEMNT	042 SUTTON ELEMENTARY	ONGOING
0262	CIP FIRE SPRINKLER REPLACEMNT	043 COTTONWOOD CREEK ELEMENTARY	ONGOING
0262	CIP FIRE SPRINKLER REPLACEMNT	044 TANAINA ELEMENTARY	ONGOING
0262	CIP FIRE SPRINKLER REPLACEMNT	045 PIONEER PEAK ELEMENTARY	ONGOING
0262	CIP FIRE SPRINKLER REPLACEMNT	047 FINGER LAKE ELEMENTARY	ONGOING
0262	CIP FIRE SPRINKLER REPLACEMNT	048 GOOSE BAY ELEMENTARY	ONGOING
0262	CIP FIRE SPRINKLER REPLACEMNT	501 DISTRICT-WIDE SERVICES	ONGOING
0263	CIP PORTABLE RELOCATION	501 DISTRICT-WIDE SERVICES	ONGOING
0266	CIP EMERGENCY GENERATOR	036 TRAPPER CREEK ELEMENTARY	FY 2019
0266	CIP EMERGENCY GENERATOR	512 STUDENT TRANSPORTATION	FY 2019
0270	CIP SAFETY UPGRADES PHASE I	032 IDITAROD ELEMENTARY	ONGOING
0270	CIP SAFETY UPGRADES PHASE I	043 COTTONWOOD CREEK ELEMENTARY	ONGOING
0270	CIP SAFETY UPGRADES PHASE I	091 MS CENTRAL SCHOOL	ONGOING
0270	CIP SAFETY UPGRADES PHASE I	501 DISTRICT-WIDE SERVICES	ONGOING
0271	CIP FLEET VEHICLE REFRESH	509 OPERATIONS & MAINTENANCE	FY 2019
0272	CIP WMS CMPTR CODE/CMN SPACE	011 WASILLA MIDDLE SCHOOL	ONGOING
0277	CIP DW MECH ELECT & WATER FAC	501 DISTRICT-WIDE SERVICES	ONGOING
0278	CIP DW COMM ROOM IMPOVEMENTS	501 DISTRICT-WIDE SERVICES	ONGOING
0280	CIP CHARTER SAFETY & SEC IMPV	061 MIDNIGHT SUN FAMILY LEARNING CENTER	FY 2019
0280	CIP CHARTER SAFETY & SEC IMPV	062 ACADEMY CHARTER	FY 2019
0280	CIP CHARTER SAFETY & SEC IMPV	065 TWINDLY BRIDGE CHARTER	FY 2019
0280	CIP CHARTER SAFETY & SEC IMPV	066 BIRCHTREE CHARTER	FY 2019
0280	CIP CHARTER SAFETY & SEC IMPV	067 AMERICAN CHARTER ACADEMY	FY 2019
0280	CIP CHARTER SAFETY & SEC IMPV	078 FRONTERAS SPANISH IMMERSION	FY 2019
0282	CIP CLASSROOM TECH REFRESH	501 DISTRICT-WIDE SERVICES	ONGOING
0284	CIP BLE WATER SYSTEM IMP	030 BIG LAKE ELEMENTARY	ONGOING
0286	CIP STUDENT INFORMATION SYSTEM	501 DISTRICT-WIDE SERVICES	FY 2019
0287	CIP DW ENERGY IMPROVEMENTS	501 DISTRICT-WIDE SERVICES	ONGOING
0288	CIP DW LUNCH TABLES	501 DISTRICT-WIDE SERVICES	FY 2019
0289	CIP DW ENTRY & RESTROOM IMPV	501 DISTRICT-WIDE SERVICES	FY 2019
0290	CIP BHS STORAGE BLD DEMOLITION	006 BURCHELL HIGH SCHOOL	FY 2019
0291	CIP CTE	505 CAREER & TECHNICAL EDUCATION	FY 2019

FINANCIAL STATEMENTS & TABLES

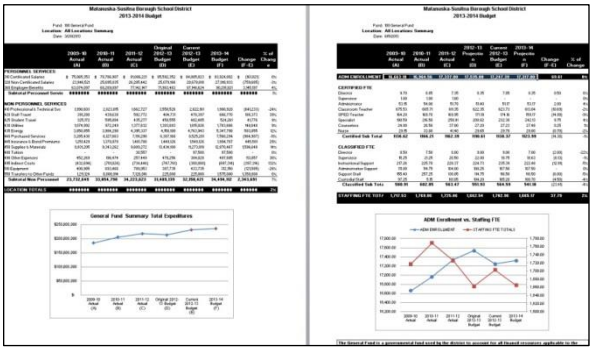
General Fund

The General Fund is used to track revenues and expenditures required for the day-to-day operation of the District. It is funded from federal, state, and local sources and is often referred to as the Operating Fund.

Revenues and Expenditures are presented in the following section using a summary format comparing the prior three years of historical actuals to the current year budget and the projected year (FY2018-2019). Tables specify whether "On-Behalf" payments are included. If it is not specified, the On-Behalf payments are not included.

General Fund Financial Tables:

- Historical Object Revenue Summary with On-Behalf-Of Payments
- Historical Object Revenue Summary
- Historical Function Expenditure Summary with On-Behalf-Of Payments
- Historical Function Expenditure Summary
- Historical Object Expenditure with On-Behalf-Of Payments
- Historical Object Expenditure Summary
- Historical Expense Summary by Function-Object
- Historical Expense Summary by Location
- Location Summary



Location specific tables are positioned up so the financial information for each location is on the left and the staffing and enrollment information for each location is on the following page to the right. The financial tables depict the actual historical information for each location for the prior three years, the current budget, and the projected expenditures. Tables detail staffing and enrollment as well as a brief description of each location. Staffing levels represented in these sheets include only the permanent positions and exclude temporary or student workers, substitutes, and stipends.

Special Revenue Funds

Funds used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes. These funds are contributions of cash or other assets from a government or organization. All funds are shown in Fund Summary format.

Funds included in this section are designated as non-competitive or entitlement grants. These funds are contributions of cash or other assets from a government or organization, and are only funds that the District considers to be on going. A complete audited look of at the Districts historical governmental fund (which includes all grant

funds received by the District) can be found in the Informational Section of this document. Grant funds are typically designated for specified purposes. Included in these grants are Student Transportation & Food Service Funds.

- Summary
- Fund Detail

Debt Service

A debt service fund was established June 7, 2017 to account for the accumulated resources for Fronteras Charter School's long-term debt. All funds are shown in Fund Summary format.

- Summary
- Fund Detail

Capital Projects

Funds used to account for all resources used for acquiring capital facilities including real property, initial equipment, additions, and major repairs or improvements to facilities. All construction grants, bonded indebtedness, and district designated capital projects are accounted for in Capital Project Funds. All funds are shown in Fund Summary format.

- Summary
- Fund Detail

Proprietary Funds

Funds used to account for activities that receive significant support from fees and charges. Included in this category are both Enterprise and Internal Service Funds. Enterprise Funds are used to report any activity for which a fee is charged to external users for goods or services. Internal Service Funds are used to report any activity that provides goods or services to other funds, departments, or agencies of the District. All funds are shown in Fund Summary format.

- Summary
- Fund Detail

Long-Term Forecasts

- Explanation & Assumptions
- General Fund
  - Fund Detail
  - Revenue/Expense by Type
  - Revenue/Expense Summary Comparison
- Transportation Fund
  - Fund Detail
  - Revenue/Expense by Type
  - Revenue/Expense Summary Comparison

General Fund

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Historic Revenue Summary
Revenue by Object - Including On-Behalf Payments

Fund 100 - General Operating Fund

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Spring Revised	FY 2019 Adopted Budget
011 - Borough Appropriation	51,291,720	52,665,941	55,841,300	55,841,300	**58,398,915**
044 - Facility Use Fees	162,505	154,728	152,155	150,000	**155,000**
046 - Other Local Reimbursement	268,359	544,970	533,684	303,368	**300,000**
050 - Other	1,669,618	1,797,802	1,854,746	-	**-**
051 - State Revenue	155,573,837	164,091,360	170,159,336	170,509,406	**168,804,992**
053 - Governor's Energy Relief	5,300,487	-	-	-	**-**
056 - TRS On-Behalf Payments	239,848,269	16,045,044	14,735,551	13,552,780	**15,631,302**
057 - PERS On-Behalf Payments	13,941,378	1,875,047	1,507,427	1,041,608	**1,947,692**
090 - Other State Revenue	-	-	-	-	**2,737,643**
150 - E-Rate	1,222,684	2,437,337	1,349,403	1,211,563	**1,283,263**
152 - Medicaid Reimbursement	1,150,746	1,066,987	1,090,092	1,000,000	**1,047,478**
Total Revenue	**470,429,603**	**240,679,216**	**247,223,694**	**243,610,025**	**250,306,285**
015 - Appropriation from Fund Balance	-	2,590,562	2,932,728	3,039,156	**1,542,275**
250 - Transfers from Other Funds	-	-	-	31,229	**-**
Grand Total	**$ 470,429,603**	**$ 243,269,778**	**$ 250,156,422**	**$ 246,680,410**	**$ 251,848,560**

Historic Revenue Summary
Revenue by Object - Excluding On-Behalf Payments

Fund 100 - General Operating Fund

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Spring Revised	FY 2019 Adopted Budget
011 - Borough Appropriation	51,291,720	52,665,941	55,841,300	55,841,300	**58,398,915**
044 - Facility Use Fees	162,505	154,728	152,155	150,000	**155,000**
046 - Other Local Reimbursement	268,359	544,970	533,684	303,368	**300,000**
050 - Other	1,669,618	1,797,802	1,854,746	-	**-**
051 - State Revenue	155,573,837	164,091,360	170,159,336	170,509,406	**168,804,992**
053 - Governor's Energy Relief	5,300,487	-	-	-	**-**
056 - TRS On-Behalf Payments	-	-	-	-	**-**
057 - PERS On-Behalf Payments	-	-	-	-	**-**
090 - Other State Revenue	-	-	-	-	**2,737,643**
150 - E-Rate	1,222,684	2,437,337	1,349,403	1,211,563	**1,283,263**
152 - Medicaid Reimbursement	1,150,746	1,066,987	1,090,092	1,000,000	**1,047,478**
Total Revenue	**216,639,956**	**222,759,125**	**230,980,716**	**229,015,637**	**232,727,291**
015 - Appropriation from Fund Balance	-	2,590,562	2,932,728	3,039,156	**1,542,275**
250 - Transfers from Other Funds	-	-	-	31,229	**-**
Grand Total	**$ 216,639,956**	**$ 225,349,687**	**$ 233,913,444**	**$ 232,086,022**	**$ 234,269,566**

Historic Expenditure Summary
Expense by Function - Including On-Behalf Payments

Fund 100 - General Operating Fund

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Spring Revised	FY 2019 Adopted Budget
100 - Instruction	234,628,173	102,766,001	104,833,810	108,455,367	**108,886,157**
200 - Special Education Instruction	69,529,884	36,142,304	40,109,476	38,103,122	**41,683,720**
220 - Special Education Support Services	29,644,007	14,770,451	15,820,580	15,248,820	**16,283,864**
300 - Support Services - Students	21,303,655	9,446,012	10,045,393	9,575,332	**9,127,409**
350 - Support Services - Instruction	22,956,328	10,384,382	10,129,465	9,355,494	**9,265,593**
400 - School Administration	23,566,567	9,668,211	9,973,301	9,758,467	**9,664,449**
450 - School Administrative Support	12,078,211	10,699,171	11,344,458	10,036,657	**10,370,198**
510 - District Administration	3,401,875	1,839,404	1,827,810	1,310,041	**1,268,217**
550 - District Administrative Support	11,883,488	14,606,843	12,094,122	12,407,157	**11,880,402**
600 - Operations & Maintenance	25,945,338	25,812,703	25,805,958	25,329,454	**26,172,679**
700 - Student Activities	6,592,119	3,534,412	3,763,633	3,448,852	**3,724,749**
760 - Student Transportation	705,391	786,645	809,345	128	**20,000**
780 - Community Services	824	-	-	-	**-**
790 - Food Services	8,168	6,748	6,859	-	**-**
880 - Capital Improvement Projects	-	160,391	400,000	-	**-**
Total Expenses	**462,244,028**	**240,623,678**	**246,964,210**	**243,028,892**	**248,347,437**
900 - Other Financing Uses	3,692,367	2,646,100	3,192,212	3,651,518	**3,501,123**
Grand Total	**$ 465,936,395**	**$ 243,269,778**	**$ 250,156,422**	**$ 246,680,410**	**$ 251,848,560**

Historic Expenditure Summary
Expense by Function - Excluding On-Behalf Payments

Fund 100 - General Operating Fund

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Spring Revised	FY 2019 Adopted Budget
100 - Instruction	89,477,525	93,122,542	96,089,354	100,170,807	**99,383,451**
200 - Special Education Instruction	32,308,771	33,452,701	37,597,438	35,773,513	**38,654,397**
220 - Special Education Support Services	13,154,212	13,567,011	14,684,682	14,223,081	**15,013,995**
300 - Support Services - Students	8,098,701	8,386,046	9,057,157	8,848,435	**8,344,001**
350 - Support Services - Instruction	9,133,750	9,469,098	9,367,826	8,902,237	**8,700,431**
400 - School Administration	8,123,955	8,586,096	8,978,961	8,844,009	**8,637,868**
450 - School Administrative Support	9,907,258	10,414,190	11,112,699	9,868,260	**10,048,144**
510 - District Administration	1,647,927	1,700,511	1,708,358	1,257,119	**1,202,019**
550 - District Administrative Support	9,815,148	14,341,474	11,877,541	11,978,049	**11,587,222**
600 - Operations & Maintenance	23,167,761	25,443,873	25,514,237	25,123,804	**25,788,833**
700 - Student Activities	2,904,992	3,266,260	3,516,775	3,445,061	**3,388,082**
760 - Student Transportation	705,391	786,644	809,345	128	**20,000**
780 - Community Services	824	-	-	-	**-**
790 - Food Services	8,168	6,748	6,859	-	**-**
880 - Capital Improvement Projects	-	160,391	400,000	-	**-**
Total Expenses	**208,454,382**	**222,703,587**	**230,721,232**	**228,434,504**	**230,768,443**
900 - Other Financing Uses	3,692,367	2,646,100	3,192,212	3,651,518	**3,501,123**
Grand Total	**$ 212,146,749**	**$ 225,349,687**	**$ 233,913,444**	**$ 232,086,022**	**$ 234,269,566**

Historic Expenditure Summary
Expense by Object - Including On-Behalf Payments

Fund 100 - General Operating Fund

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Spring Revised	FY 2019 Adopted Budget
310 - Certificated Salaries	90,726,666	94,248,107	96,964,222	94,175,903	**95,662,804**
320 - Non-Certificated Salaries	32,094,407	34,287,630	36,593,389	34,257,700	**34,904,856**
360 - Employee Benefits	306,290,254	73,683,543	76,902,384	74,161,563	**79,693,647**
410 - Professional & Technical Services	2,538,623	2,746,121	3,038,424	4,161,664	**4,708,733**
420 - Staff Travel	745,109	506,556	608,819	670,719	**582,932**
425 - Students Travel	592,882	668,019	809,404	769,641	**722,680**
430 - Utility Services	1,924,505	2,331,036	2,654,170	2,961,445	**3,176,142**
435 - Energy	5,159,703	5,370,293	5,868,236	6,313,154	**7,007,483**
440 - Other Purchased Services	7,582,491	9,692,553	9,280,942	8,749,152	**8,438,144**
445 - Insurance Bonds & Premiums	1,811,022	2,309,223	1,893,839	2,095,630	**2,079,828**
450 - Supplies & Materials	11,974,974	13,011,503	10,093,810	14,064,087	**10,286,768**
480 - Tuition & Stipends	97,500	5,280	-	92,625	**97,500**
490 - Other Expenses	893,728	1,086,514	1,804,636	700,138	**1,504,828**
495 - Indirect Costs	(643,954)	(515,677)	(565,408)	(607,008)	**(810,408)**
510 - Equipment	456,119	1,032,586	502,294	-	**291,500**
540 - Capital Outlay	-	160,391	515,049	462,478	**-**
Total Expenses	**462,244,028**	**240,623,678**	**246,964,210**	**243,028,892**	**248,347,437**
550 - Transfers to Other Funds	3,692,367	2,646,100	3,192,212	3,651,518	**3,501,123**
Grand Total	**$ 465,936,395**	**$ 243,269,778**	**$ 250,156,422**	**$ 246,680,410**	**$ 251,848,560**

Historic Expenditure Summary
Expense by Object - Excluding On-Behalf Payments

Fund 100 - General Operating Fund

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Spring Revised	FY 2019 Adopted Budget
310 - Certificated Salaries	90,726,666	94,248,107	96,964,222	94,175,903	**95,662,804**
320 - Non-Certificated Salaries	32,094,407	34,287,630	36,593,389	34,257,700	**34,904,856**
360 - Employee Benefits	52,500,608	55,763,452	60,659,406	59,567,175	**62,114,653**
410 - Professional & Technical Services	2,538,623	2,746,121	3,038,424	4,161,664	**4,708,733**
420 - Staff Travel	745,109	506,556	608,819	670,719	**582,932**
425 - Student Travel	592,882	668,019	809,404	769,641	**722,680**
430 - Utility Services	1,924,505	2,331,036	2,654,170	2,961,445	**3,176,142**
435 - Energy	5,159,703	5,370,293	5,868,236	6,313,154	**7,007,483**
440 - Other Purchased Services	7,582,491	9,692,553	9,280,942	8,749,152	**8,438,144**
445 - Insurance Bonds & Premiums	1,811,022	2,309,223	1,893,839	2,095,630	**2,079,828**
450 - Supplies & Materials	11,974,974	13,011,503	10,093,810	14,064,087	**10,286,768**
480 - Tuition & Stipends	97,500	5,280	-	92,625	**97,500**
490 - Other Expenses	893,728	1,086,514	1,804,636	700,138	**1,504,828**
495 - Indirect Costs	(643,954)	(515,677)	(565,408)	(607,008)	**(810,408)**
510 - Equipment	456,119	1,032,586	502,294	-	**291,500**
540 - Capital Outlay	-	160,391	515,049	462,478	**-**
Total Expenses	**208,454,382**	**222,703,587**	**230,721,232**	**228,434,504**	**230,768,443**
550 - Transfers to Other Funds	3,692,367	2,646,100	3,192,212	3,651,518	**3,501,123**
Grand Total	**$ 212,146,749**	**$ 225,349,687**	**$ 233,913,444**	**$ 232,086,022**	**$ 234,269,566**

Historic Expenditure Summary
Function-Object

Fund 100 - General Operating Fund

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Spring Revised	FY 2019 Adopted Budget
100 - Instruction	**89,477,525**	**93,122,542**	**96,089,354**	**100,170,807**	**99,383,451**
310 - Certificated Salaries	54,467,245	56,436,449	57,527,983	56,246,648	**56,723,352**
320 - Non-Certificated Salaries	2,696,925	3,254,837	3,398,980	3,827,347	**4,195,513**
360 - Benefits & Deductions	22,554,274	23,024,892	25,285,182	25,573,923	**26,867,307**
410 - Professional & Technical Services	10,910	18,204	373,062	1,518,411	**1,580,373**
420 - Staff Travel	191,155	56,144	77,272	151,025	**94,348**
425 - Student Travel	106,610	138,800	173,682	295,590	**155,020**
430 - Utility Services	1,097	752	2,171	408	**563**
440 - Other Purchased Services	1,310,378	1,689,830	2,355,129	2,197,408	**1,618,776**
445 - Insurance Bonds & Premiums	-	536	-	1,100	**1,100**
450 - Supplies & Materials	7,993,650	8,363,452	6,458,527	10,021,911	**7,832,114**
490 - Other Expenses	50,245	91,358	387,323	262,501	**288,985**
510 - Equipment	95,036	47,287	50,043	74,535	**26,000**
200 - Special Education Instruction	**32,308,771**	**33,452,701**	**37,597,438**	**35,773,513**	**38,654,397**
310 - Certificated Salaries	13,178,485	13,334,236	14,209,044	14,113,327	**15,227,310**
320 - Non-Certificated Salaries	8,546,786	9,008,374	10,227,280	8,986,995	**9,698,587**
360 - Benefits & Deductions	10,460,600	10,920,311	12,990,919	12,485,905	**13,407,446**
410 - Professional & Technical Services	20,120	28,472	12,661	37,500	**15,343**
420 - Staff Travel	4,585	708	1,181	1,017	**4,020**
425 - Student Travel	694	4,362	5,630	6,494	**-**
430 - Utility Services	-	-	12	-	**-**
440 - Other Purchased Services	4,335	4,634	1,105	5,456	**1,000**
450 - Supplies & Materials	93,166	151,073	148,818	136,305	**300,691**
490 - Other Expenses	-	531	787	514	**-**
220 - Special Education Support Services	**13,154,212**	**13,567,011**	**14,684,682**	**14,223,081**	**15,013,995**
310 - Certificated Salaries	5,986,196	6,476,185	7,029,914	6,836,518	**7,282,342**
320 - Non-Certificated Salaries	1,400,985	1,408,070	1,395,946	1,324,351	**1,432,517**
360 - Benefits & Deductions	3,159,344	3,229,620	3,771,412	3,616,522	**3,828,172**
410 - Professional & Technical Services	1,913,940	2,076,077	2,146,823	1,905,135	**2,011,500**
420 - Staff Travel	175,142	120,449	103,361	119,010	**117,760**
425 - Student Travel	5,773	6,813	3,398	5,700	**10,000**
430 - Utility Services	40	-	40	-	**-**
440 - Other Purchased Services	86,574	79,795	46,911	74,100	**50,000**
450 - Supplies & Materials	258,232	125,661	143,476	167,607	**134,204**
480 - Tuition & Stipends	97,500	5,280	-	92,625	**97,500**
490 - Other Expenses	60,481	39,061	43,401	81,513	**50,000**
510 - Equipment	10,004	-	-	-	**-**
300 - Support Services - Students	**8,098,701**	**8,386,046**	**9,057,157**	**8,848,435**	**8,344,001**
310 - Certificated Salaries	4,530,921	4,768,270	5,100,338	4,715,416	**4,398,530**
320 - Non-Certificated Salaries	1,251,592	1,221,218	1,244,014	1,415,616	**1,159,276**
360 - Benefits & Deductions	2,087,870	2,192,920	2,501,544	2,370,698	**2,153,466**
410 - Professional & Technical Services	131,926	97,995	93,693	131,500	**316,850**
420 - Staff Travel	7,487	9,712	8,950	13,132	**6,700**
425 - Student Travel	-	-	719	-	**-**
440 - Other Purchased Services	31,497	36,026	18,701	41,602	**38,000**
450 - Supplies & Materials	57,091	59,111	87,823	116,149	**168,957**
490 - Other Expenses	316	793	1,374	44,322	**102,222**

Historic Expenditure Summary
Function-Object

Fund 100 - General Operating Fund

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Spring Revised	FY 2019 Adopted Budget
350 - Support Services - Instruction	**9,133,750**	**9,469,098**	**9,367,826**	**8,902,238**	**8,700,431**
310 - Certificated Salaries	4,549,119	4,593,719	4,261,396	3,674,319	**3,363,238**
320 - Non-Certificated Salaries	168,106	192,078	195,765	244,139	**279,727**
360 - Benefits & Deductions	1,684,506	1,645,625	1,532,652	1,487,029	**1,449,058**
410 - Professional & Technical Services	113,399	180,062	106,038	107,582	**87,930**
420 - Staff Travel	75,649	90,432	177,286	86,607	**65,820**
425 - Student Travel	12,619	1,800	7,654	9,310	**12,000**
430 - Utility Services	1,479,117	1,843,976	2,105,824	2,261,783	**2,146,840**
440 - Other Purchased Services	543,472	119,065	38,218	266,577	**322,335**
450 - Supplies & Materials	472,579	615,807	597,863	655,533	**437,679**
490 - Other Expenses	35,183	161,080	227,138	93,499	**495,804**
510 - Equipment	-	25,454	117,993	15,860	**40,000**
400 - School Administration	**8,123,955**	**8,586,096**	**8,978,961**	**8,844,009**	**8,637,868**
310 - Certificated Salaries	6,062,473	6,442,745	6,621,895	6,548,913	**6,282,627**
360 - Benefits & Deductions	8,831	11,477	2,176,366	2,165,107	**2,166,074**
410 - Professional & Technical Services	1,918,281	1,987,775	-	-	**-**
420 - Staff Travel	-	1,804	88,429	75,955	**81,460**
425 - Student Travel	92,795	83,867	-	-	**-**
440 - Other Purchased Services	695	37,868	52,080	2,475	**62,181**
450 - Supplies & Materials	35,075	18,259	30,563	43,569	**40,501**
490 - Other Expenses	5,805	2,300	9,629	7,990	**5,025**
450 - School Administrative Support	**9,907,258**	**10,414,190**	**11,112,699**	**9,868,260**	**10,048,144**
320 - Non-Certificated Salaries	5,533,204	5,730,820	5,999,888	5,624,644	**5,771,582**
360 - Benefits & Deductions	3,525,669	3,645,201	4,015,013	3,848,113	**3,920,008**
410 - Professional & Technical Services	61,350	58,150	38,275	35,000	**-**
420 - Staff Travel	5,877	5,641	8,289	12,381	**10,104**
430 - Utility Services	53,993	53,974	64,273	78,437	**81,387**
440 - Other Purchased Services	31,604	31,561	56,138	37,237	**34,600**
450 - Supplies & Materials	200,425	280,048	252,215	224,026	**228,803**
490 - Other Expenses	495,135	608,795	671,784	1,422	**1,660**
510 - Equipment	-	-	6,824	7,000	**-**
510 - District Administration	**1,647,927**	**1,700,511**	**1,708,358**	**1,257,119**	**1,202,019**
310 - Certificated Salaries	462,870	536,934	516,793	330,657	**314,830**
320 - Non-Certificated Salaries	353,600	361,481	417,859	269,235	**264,419**
360 - Benefits & Deductions	419,446	415,859	440,113	338,133	**342,676**
410 - Professional & Technical Services	-	-	-	2,793	**2,793**
420 - Staff Travel	77,503	62,110	55,864	96,780	**90,780**
425 - Student Travel	2,165	2,291	2,913	2,260	**2,260**
440 - Other Purchased Services	283,483	264,046	225,240	165,440	**134,440**
450 - Supplies & Materials	22,713	26,189	17,723	17,959	**17,959**
490 - Other Expenses	26,146	31,602	31,853	33,862	**31,862**
550 - District Administrative Support	**9,815,148**	**14,341,474**	**11,877,541**	**11,978,049**	**11,587,222**
310 - Certificated Salaries	27,980	13,272	14,203	18,013	**11,885**
320 - Non-Certificated Salaries	4,615,144	5,141,455	5,468,364	5,148,611	**5,219,313**
360 - Benefits & Deductions	2,316,048	4,112,621	3,000,062	3,007,818	**3,081,396**
410 - Professional & Technical Services	286,978	259,446	267,112	418,858	**653,844**
420 - Staff Travel	99,900	65,914	75,061	100,940	**107,350**
430 - Utility Services	1,825	3,177	7,258	10,317	**110,500**
440 - Other Purchased Services	926,737	2,287,461	1,734,571	1,814,275	**1,345,685**
445 - Insurance Bonds & Premiums	447,664	719,821	369,918	624,530	**468,708**
450 - Supplies & Materials	1,438,141	1,381,902	786,108	1,062,366	**794,953**
490 - Other Expenses	149,746	76,430	341,072	57,329	**378,996**
495 - Indirect Costs	(643,954)	(515,677)	(565,408)	(607,008)	**(810,408)**
510 - Equipment	148,939	795,653	264,172	322,000	**225,000**
540 - Capital Outlay	-	-	115,049	-	**-**

Historic Expenditure Summary
Function-Object

Fund 100 - General Operating Fund

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Spring Revised	FY 2019 Adopted Budget
600 - Operations & Maintenance	**23,167,761**	**25,443,873**	**25,514,237**	**25,123,804**	**25,788,833**
320 - Non-Certificated Salaries	7,010,571	7,378,729	7,593,360	6,772,754	**6,878,955**
360 - Benefits & Deductions	4,050,763	4,235,105	4,542,694	4,265,550	**4,373,184**
410 - Professional & Technical Services	-	25,910	760	4,885	**40,100**
420 - Staff Travel	14,880	8,778	11,258	13,516	**4,235**
430 - Utility Services	388,433	429,158	474,592	610,500	**836,852**
435 - Energy	5,159,703	5,370,293	5,868,236	6,313,154	**7,007,483**
440 - Other Purchased Services	3,589,470	4,277,194	3,750,557	4,051,246	**4,717,792**
445 - Insurance Bonds & Premiums	1,363,358	1,588,866	1,523,921	1,470,000	**1,610,020**
450 - Supplies & Materials	1,382,954	1,959,349	1,543,650	1,566,177	**274,712**
490 - Other Expenses	5,490	6,299	7,971	12,939	**45,000**
510 - Equipment	202,140	164,192	63,262	43,083	**500**
540 - Capital Outlay	-	-	133,977	-	**-**
700 - Student Activities	**2,904,992**	**3,266,261**	**3,516,775**	**3,445,061**	**3,388,082**
310 - Certificated Salaries	1,461,376	1,646,298	1,694,602	1,700,522	**2,058,690**
320 - Non-Certificated Salaries	502,035	573,414	634,593	635,578	**4,967**
360 - Benefits & Deductions	322,265	352,451	401,986	408,378	**525,866**
410 - Professional & Technical Services	-	-	-	-	**-**
420 - Staff Travel	137	2,801	1,868	355	**355**
425 - Student Travel	463,884	506,561	572,168	450,159	**543,400**
440 - Other Purchased Services	69,991	85,819	102,210	93,335	**93,335**
450 - Supplies & Materials	20,123	30,653	27,044	52,486	**56,195**
490 - Other Expenses	65,180	68,265	82,304	104,248	**105,274**
760 - Student Transportation	**705,391**	**786,644**	**809,345**	**128**	**20,000**
425 - Student Travel	1,136	7,392	43,240	128	**-**
440 - Other Purchased Services	704,255	779,253	766,105	-	**20,000**
780 - Community Services	**824**	-	-	-	**-**
450 - Supplies & Materials	824	-	-	-	**-**
790 - Food Services	**8,168**	**6,748**	**6,859**	**-**	**-**
320 - Non-Certificated Salaries	6,628	5,676	5,396	-	**-**
360 - Benefits & Deductions	1,540	1,072	1,463	-	**-**
880 - Capital Improvement Projects	-	**160,391**	**400,000**	-	**-**
510 - Equipment	-	160,391	-	-	**-**
540 - Capital Outlay	-	-	400,000	-	**-**
900 - Other Financing Uses	**3,692,367**	**2,646,100**	**3,192,212**	**3,651,518**	**3,501,123**
550 - Transfers to Other Funds	3,692,367	2,646,100	3,192,212	3,651,518	**3,501,123**
Grand Total	**$ 212,146,749**	**$ 225,349,687**	**$ 233,913,444**	**$ 232,086,022**	**$ 234,269,566**

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Historic Expenditure Summary
by Location

Fund 100 - General Operating Fund

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Spring Revised	FY 2019 Adopted Budget
Elementary School	**58,291,937**	**59,974,452**	**64,347,145**	**61,241,687**	**62,365,260**
Big Lake Elementary	3,975,628	4,118,805	4,066,176	3,676,366	**3,638,505**
Butte Elementary	3,026,232	2,889,172	3,033,549	2,851,077	**3,012,538**
Cottonwood Creek Elementary	3,945,573	4,250,007	4,465,969	4,226,553	**4,089,803**
Dena'ina Elementary	-	5,757	3,448,311	3,410,126	**3,414,156**
Finger Lake Elementary	3,225,600	3,148,521	3,565,669	3,233,170	**3,340,489**
Goose Bay Elementary	3,539,978	3,625,287	3,201,768	3,019,472	**3,134,349**
Iditarod Elementary	3,406,382	3,249,083	3,586,829	3,712,986	**3,975,410**
John Shaw Elementary	3,647,048	3,769,797	3,924,277	3,660,139	**3,849,622**
Knik Elementary	3,315,906	3,766,855	2,840,758	2,789,017	**2,869,908**
Larson Elementary	3,584,607	3,938,894	4,109,000	3,831,015	**3,898,693**
Machetanz Elementary	3,949,316	3,945,672	3,998,172	3,861,527	**3,927,155**
Meadow Lakes Elementary	3,915,731	4,006,959	4,255,568	3,923,178	**3,868,512**
Pioneer Peak Elementary	3,847,242	3,798,492	3,855,239	3,971,725	**3,933,108**
Sherrod Elementary	3,803,798	3,790,008	3,908,136	3,799,913	**3,867,334**
Snowshoe Elementary	3,431,843	3,619,825	3,780,931	3,507,879	**3,560,495**
Swanson Elementary	3,782,309	3,966,954	4,177,805	3,917,902	**4,167,947**
Tanaina Elementary	3,894,745	4,084,362	4,128,988	3,849,643	**3,817,236**
Middle School	**26,653,040**	**26,293,343**	**27,274,878**	**26,526,650**	**27,833,877**
Colony Middle	5,353,278	5,864,790	6,024,076	5,376,918	**5,736,570**
Houston Middle	3,649,180	3,450,812	3,752,529	3,987,568	**4,189,297**
Palmer Jr Middle	5,398,769	5,479,234	5,437,325	5,136,231	**5,388,931**
Teeland Middle	5,828,044	6,173,781	6,532,193	6,314,364	**6,536,120**
Wasilla Middle	6,423,769	5,324,726	5,528,756	5,711,569	**5,982,959**
High School	**34,108,022**	**39,618,721**	**41,618,985**	**39,058,173**	**39,255,764**
Career & Technical High	3,576,855	4,742,411	4,928,801	5,152,959	**5,455,866**
Colony High	8,513,190	8,913,558	9,260,037	8,190,538	**8,177,725**
Houston High	3,814,344	3,921,421	4,255,491	4,060,504	**4,111,473**
Joe Redington Jr/Sr High	7,107	4,525,382	5,100,829	5,224,825	**5,285,728**
Palmer High	8,107,472	8,012,757	8,649,590	7,949,206	**7,833,350**
Wasilla High	10,089,055	9,503,192	9,424,237	8,480,142	**8,391,622**
Small Attendance Area	**8,306,548**	**8,503,944**	**8,853,086**	**8,417,848**	**8,614,550**
Beryozava	212,887	150,499	158,983	151,470	**199,251**
Glacier View	905,605	899,261	897,591	841,019	**814,076**
Sutton Elementary	848,780	804,461	910,170	821,423	**841,209**
Su-Valley Jr/Sr High	2,872,505	3,098,573	3,090,797	2,929,380	**2,923,227**
Talkeetna Elementary	1,138,420	1,322,483	1,595,855	1,561,939	**1,658,138**
Trapper Creek Elementary	718,268	547,769	536,735	535,431	**557,987**
Willow Elementary	1,610,082	1,680,898	1,662,954	1,577,186	**1,620,662**
Alternative/Correspondence School	**15,510,762**	**16,358,605**	**17,040,703**	**18,759,952**	**17,831,853**
Burchell High	2,950,654	3,037,429	3,150,168	2,840,235	**2,354,534**
Mat-Su Central	6,683,250	7,158,766	7,669,965	9,538,584	**8,829,983**
Mat-Su Day School	2,406,028	2,714,568	2,952,319	2,938,191	**2,769,043**
Mat-Su Middle College	870,179	1,157,220	1,134,155	1,621,073	**1,808,881**
Mat-Su Secondary	181,871	191,664	149,788	144,259	**147,382**
Valley Pathways	2,418,780	2,098,956	1,984,309	1,677,611	**1,922,030**
Charter School	**15,684,318**	**17,376,437**	**19,153,017**	**20,307,189**	**18,839,486**
Academy Charter	2,703,688	2,682,520	2,762,909	2,976,912	**2,874,237**
American Charter	2,098,700	2,083,303	2,282,115	2,789,449	**2,493,478**
Birchtree Charter	4,134,331	4,781,129	4,798,962	5,017,909	**4,420,426**
Fronteras Charter	2,627,455	2,780,556	4,143,379	3,268,048	**3,182,016**
Midnight Sun Charter	2,392,331	2,684,349	2,482,989	2,735,964	**2,673,801**
Twindly Bridge Charter	1,727,813	2,364,579	2,682,664	3,518,907	**3,195,528**

Historic Expenditure Summary
by Location

Fund 100 - General Operating Fund

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Spring Revised	FY 2019 Adopted Budget
District Wide	**53,592,121**	**57,224,185**	**55,625,629**	**57,774,523**	**59,528,776**
Accounting Department	579,489	627,122	652,742	669,477	**717,428**
Administration Building	220,608	224,142	207,301	238,604	**244,800**
Budget & Finance	263,345	310,383	297,975	337,250	**347,360**
Business Services	497,952	515,054	527,174	544,740	**523,032**
Career & Technical Education	1,784,171	1,743,833	1,634,136	1,554,562	**1,511,198**
Custodial Services	1,017,371	1,160,776	1,087,584	1,194,377	**1,096,410**
District Warehouse	293,714	361,326	404,240	403,166	**382,406**
District Wide Services	11,464,191	10,798,887	9,656,628	7,611,312	**7,898,197**
Education & Instruction	3,070,795	2,916,223	3,351,994	3,348,417	**3,622,368**
Equal Employment Opportunity	205,308	201,413	224,335	147,954	**39,693**
Facilities	5,789,554	5,990,619	5,985,247	5,878,727	**6,052,367**
Facility Use	824	-	-	-	**-**
Federal Programs	1,396,022	1,483,070	1,538,477	1,550,684	**1,571,903**
Food Service	8,168	6,748	6,859	-	**-**
Health Services	80,814	89,701	95,106	91,199	**95,891**
Human Resources and Labor Relations	1,133,999	1,196,821	1,386,795	1,180,328	**1,115,474**
Information & Technology	5,923,052	8,635,022	7,245,970	6,883,802	**7,065,128**
Medicaid Reimbursement	642,620	593,109	578,813	574,910	**577,508**
Office of the Superintendent	591,461	486,381	474,745	391,270	**377,503**
Operating Reserves	-	-	-	6,219,062	**6,597,323**
Payroll Department	465,972	496,401	541,339	603,806	**662,513**
Planning & Demography	20,641	5,841	4,925	25,000	**25,000**
Public Information Office	253,664	245,474	305,636	214,657	**218,151**
Purchasing Department	557,929	666,122	722,766	686,557	**708,732**
Quality Schools	337,265	529,435	496,623	698,163	**537,480**
Risk Management	1,999,512	2,413,196	1,953,451	2,197,836	**2,184,651**
Safety & Emergency Preparedness	51,977	139,364	139,330	151,539	**139,341**
School Board	345,584	517,075	472,353	476,597	**447,900**
Student Support Services	12,828,825	13,669,503	14,698,340	13,726,923	**14,532,335**
Student Transportation	699,427	779,253	766,105	128	**20,000**
Talented & Gifted Program	1,067,866	421,890	168,642	173,476	**216,684**
Grand Total	**$ 212,146,749**	**$ 225,349,687**	**$ 233,913,444**	**$ 232,086,022**	**$ 234,269,566**

FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund 100 - General Operating Fund
State Function 110 - Instruction

	310 Certificated Salaries	320 Non-Certificated Salaries	360 Benefits & Deductions	410 Professional & Technical Services	420 Staff Travel
Elementary	**21,684,873**	**68,447**	**9,361,517**	**1,900**	**3,302**
Big Lake Elementary	1,114,929	-	510,544	-	-
Butte Elementary	1,037,003	-	435,440	-	1,052
Cottonwood Creek Elementary	1,604,410	24,744	679,044	-	-
Dena'ina Elementary	1,133,152	-	471,632	-	-
Finger Lake Elementary	1,223,150	1,000	496,261	-	250
Goose Bay Elementary	832,131	-	382,343	-	-
Iditarod Elementary	1,577,298	11,490	689,055	-	-
John Shaw Elementary	1,401,810	-	597,546	-	-
Knik Elementary	972,713	-	425,372	-	-
Larson Elementary	1,335,962	-	587,181	-	-
Machetanz Elementary	1,489,364	-	632,251	-	1,000
Meadow Lakes Elementary	1,168,417	-	498,062	-	-
Pioneer Peak Elementary	1,327,588	2,565	586,123	1,900	-
Sherrod Elementary	1,614,624	-	651,951	-	-
Snowshoe Elementary	1,162,185	-	538,917	-	1,000
Swanson Elementary	1,482,327	28,648	661,673	-	-
Tanaina Elementary	1,207,810	-	518,122	-	-
Middle School	**8,742,321**	**40,208**	**3,837,598**	**-**	**1,200**
Colony Middle	1,864,902	3,000	858,973	-	500
Houston Middle	1,141,889	-	514,823	-	-
Palmer Jr Middle	1,676,411	-	724,441	-	200
Teeland Middle	2,178,277	-	908,169	-	500
Wasilla Middle	1,880,842	37,208	831,192	-	-
High School	**12,783,437**	**5,936**	**5,406,749**	**243,244**	**1,236**
Career & Technical High	2,229,255	-	944,195	243,244	136
Colony High	2,832,938	5,936	1,180,649	-	-
Houston High	1,131,448	-	492,401	-	100
Joe Redington Jr/Sr High	1,708,688	-	722,867	-	1,000
Palmer High	2,247,346	-	940,047	-	-
Wasilla High	2,633,762	-	1,126,590	-	-
Small Attendance Area	**2,760,467**	**107,001**	**1,334,543**	**-**	**6,015**
Beryozava	99,294	-	52,310	-	-
Glacier View	227,989	53,210	146,480	-	-
Sutton Elementary	284,822	-	134,237	-	410
Su-Valley Jr/Sr High	892,428	31,476	412,336	-	-
Talkeetna Elementary	541,530	-	263,636	-	3,500
Trapper Creek Elementary	154,175	22,315	79,971	-	1,605
Willow Elementary	560,229	-	245,573	-	500
Alternative/Correspondence School	**2,900,710**	**137,202**	**1,214,101**	**1,201,192**	**10,820**
Burchell High	716,428	16,937	267,422	-	1,320
Mat-Su Central	1,538,668	-	595,414	-	9,500
Mat-Su Middle College	76,292	-	32,946	1,201,192	-
Mat-Su Secondary	-	49,663	32,663	-	-
Valley Pathways	569,322	70,602	285,656	-	-
Charter School	**5,287,458**	**853,922**	**2,858,761**	**8,287**	**40,598**
Academy Charter	1,173,459	51,916	570,202	-	38,566
American Charter	830,018	153,694	534,335	-	103
Birchtree Charter	1,406,513	182,650	668,526	5,787	1,929
Fronteras Charter	949,895	70,000	449,080	-	-
Midnight Sun Charter	523,689	381,662	484,911	-	-
Twindly Bridge Charter	403,884	14,000	151,707	2,500	-

FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund 100 - General Operating Fund
State Function 110 - Instruction

	425 Student Travel	430 Utility Services	440 Other Purchased Services	445 Insurance Bonds & Premiums	450 Supplies & Materials
Elementary	**500**	**-**	**7,150**	**-**	**377,537**
Big Lake Elementary	-	-	-	-	18,199
Butte Elementary	-	-	-	-	16,200
Cottonwood Creek Elementary	-	-	-	-	33,169
Dena'ina Elementary	-	-	-	-	25,627
Finger Lake Elementary	-	-	7,000	-	14,802
Goose Bay Elementary	-	-	150	-	15,780
Iditarod Elementary	-	-	-	-	33,592
John Shaw Elementary	500	-	-	-	27,751
Knik Elementary	-	-	-	-	20,050
Larson Elementary	-	-	-	-	21,325
Machetanz Elementary	-	-	-	-	27,193
Meadow Lakes Elementary	-	-	-	-	13,760
Pioneer Peak Elementary	-	-	-	-	23,334
Sherrod Elementary	-	-	-	-	26,156
Snowshoe Elementary	-	-	-	-	14,851
Swanson Elementary	-	-	-	-	20,000
Tanaina Elementary	-	-	-	-	25,748
Middle School	**700**	**-**	**2,500**	**-**	**316,046**
Colony Middle	-	-	500	-	73,419
Houston Middle	500	-	-	-	50,308
Palmer Jr Middle	200	-	-	-	60,552
Teeland Middle	-	-	2,000	-	71,500
Wasilla Middle	-	-	-	-	60,267
High School	**4,229**	**-**	**4,000**	**-**	**439,621**
Career & Technical High	3,229	-	-	-	74,902
Colony High	-	-	2,500	-	112,481
Houston High	-	-	500	-	38,589
Joe Redington Jr/Sr High	1,000	-	1,000	-	55,215
Palmer High	-	-	-	-	65,671
Wasilla High	-	-	-	-	92,763
Small Attendance Area	**1,725**	**-**	**300**	**-**	**73,602**
Beryozava	-	-	-	-	872
Glacier View	-	-	-	-	12,375
Sutton Elementary	300	-	300	-	6,767
Su-Valley Jr/Sr High	-	-	-	-	24,292
Talkeetna Elementary	1,425	-	-	-	6,603
Trapper Creek Elementary	-	-	-	-	10,995
Willow Elementary	-	-	-	-	11,698
Alternative/Correspondence School	**57,915**	**-**	**392,789**	**-**	**3,809,945**
Burchell High	-	-	81,000	-	9,841
Mat-Su Central	57,415	-	311,289	-	3,659,993
Mat-Su Middle College	-	-	-	-	122,889
Mat-Su Secondary	-	-	-	-	1,532
Valley Pathways	500	-	500	-	15,690
Charter School	**71,251**	**137**	**596,543**	**-**	**1,349,551**
Academy Charter	55,839	-	6,204	-	133,206
American Charter	412	137	-	-	11,217
Birchtree Charter	-	-	339	-	7,519
Fronteras Charter	-	-	10,000	-	280,203
Midnight Sun Charter	10,000	-	30,000	-	166,394
Twindly Bridge Charter	5,000	-	550,000	-	751,012

FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund — 100 - General Operating Fund
State Function — 110 - Instruction

	490 Other Expenses	510 Equipment	Grand Total
Elementary	**1,650**	**1,000**	**31,507,876**
Big Lake Elementary	-	-	**1,643,672**
Butte Elementary	-	-	**1,489,695**
Cottonwood Creek Elementary	-	-	**2,341,367**
Dena'ina Elementary	150	-	**1,630,561**
Finger Lake Elementary	-	-	**1,742,463**
Goose Bay Elementary	500	-	**1,230,904**
Iditarod Elementary	-	-	**2,311,435**
John Shaw Elementary	300	-	**2,027,907**
Knik Elementary	500	-	**1,418,635**
Larson Elementary	-	-	**1,944,468**
Machetanz Elementary	-	-	**2,149,808**
Meadow Lakes Elementary	200	-	**1,680,439**
Pioneer Peak Elementary	-	-	**1,941,510**
Sherrod Elementary	-	-	**2,292,731**
Snowshoe Elementary	-	1,000	**1,717,953**
Swanson Elementary	-	-	**2,192,648**
Tanaina Elementary	-	-	**1,751,680**
Middle School	**500**	**-**	**12,941,073**
Colony Middle	-	-	**2,801,294**
Houston Middle	-	-	**1,707,520**
Palmer Jr Middle	-	-	**2,461,804**
Teeland Middle	500	-	**3,160,946**
Wasilla Middle	-	-	**2,809,509**
High School	**5,000**	**-**	**18,893,452**
Career & Technical High	-	-	**3,494,961**
Colony High	5,000	-	**4,139,504**
Houston High	-	-	**1,663,038**
Joe Redington Jr/Sr High	-	-	**2,489,770**
Palmer High	-	-	**3,253,064**
Wasilla High	-	-	**3,853,115**
Small Attendance Area	**750**	**-**	**4,284,403**
Beryozava	550	-	**153,026**
Glacier View	-	-	**440,054**
Sutton Elementary	-	-	**426,836**
Su-Valley Jr/Sr High	-	-	**1,360,532**
Talkeetna Elementary	-	-	**816,694**
Trapper Creek Elementary	-	-	**269,061**
Willow Elementary	200	-	**818,200**
Alternative/Correspondence School	**26,183**	**-**	**9,750,857**
Burchell High	-	-	**1,092,948**
Mat-Su Central	23,683	-	**6,195,962**
Mat-Su Middle College	-	-	**1,433,319**
Mat-Su Secondary	-	-	**83,858**
Valley Pathways	2,500	-	**944,770**
Charter School	**94,408**	**-**	**11,160,916**
Academy Charter	31,022	-	**2,060,414**
American Charter	-	-	**1,529,916**
Birchtree Charter	386	-	**2,273,649**
Fronteras Charter	3,000	-	**1,762,178**
Midnight Sun Charter	10,000	-	**1,606,656**
Twindly Bridge Charter	50,000	-	**1,928,103**

FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund 100 - General Operating Fund
State Function 110 - Instruction

	310 Certificated Salaries	320 Non-Certificated Salaries	360 Benefits & Deductions	410 Professional & Technical Services	420 Staff Travel
District Wide	**2,564,086**	**2,982,797**	**2,854,038**	**125,750**	**31,177**
Career & Technical Education	649,778	-	278,648	-	7,400
District Wide Services	225,382	2,075,667	287,646	80,750	-
Education & Instruction	281,803	-	76,398	45,000	3,627
Federal Programs	824,234	47,488	396,050	-	15,000
Human Resources and Labor Relations	-	-	-	-	5,000
Information & Technology	-	-	-	-	-
Operating Reserves	461,264	859,642	1,775,293	-	-
Quality Schools	-	-	-	-	-
Talented & Gifted Program	121,625	-	40,003	-	150
Grand Total	**56,723,352**	**4,195,513**	**26,867,307**	**1,580,373**	**94,348**

FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund 100 - General Operating Fund
State Function 110 - Instruction

	425 Student Travel	430 Utility Services	440 Other Purchased Services	445 Insurance Bonds & Premiums	450 Supplies & Materials
District Wide	**18,700**	**426**	**615,494**	**1,100**	**1,465,812**
Career & Technical Education	18,200	250	8,800	1,100	322,307
District Wide Services	-	-	375,435	-	218,040
Education & Instruction	-	-	59,906	-	22,580
Federal Programs	-	176	1,696	-	25,308
Human Resources and Labor Relations	-	-	-	-	-
Information & Technology	-	-	-	-	550,000
Operating Reserves	-	-	-	-	-
Quality Schools	-	-	168,657	-	278,671
Talented & Gifted Program	500	-	1,000	-	48,906
Grand Total	**155,020**	**563**	**1,618,776**	**1,100**	**7,832,114**

FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund 100 - General Operating Fund
State Function 110 - Instruction

	490 Other Expenses	510 Equipment	Grand Total
District Wide	**160,494**	**25,000**	**10,844,874**
Career & Technical Education	38,000	25,000	**1,349,483**
District Wide Services	88,725	-	**3,351,645**
Education & Instruction	24,500	-	**513,814**
Federal Programs	4,769	-	**1,314,721**
Human Resources and Labor Relations	-	-	**5,000**
Information & Technology	-	-	**550,000**
Operating Reserves	-	-	**3,096,199**
Quality Schools	-	-	**447,328**
Talented & Gifted Program	4,500	-	**216,684**
Grand Total	**288,985**	**26,000**	**99,383,451**

FY 2019 FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund 100 - General Operating Fund
State Function 200 - Special Education Instruction

	310 Certificated Salaries	320 Non-Certificated Salaries	360 Benefits & Deductions	410 Professional & Technical Services	420 Staff Travel
Elementary	**6,707,501**	**4,478,084**	**6,459,849**	**-**	**1,000**
Big Lake Elementary	474,322	253,647	428,269	-	-
Butte Elementary	385,605	183,654	331,061	-	-
Cottonwood Creek Elementary	423,866	258,626	360,424	-	-
Dena'ina Elementary	348,954	225,974	376,297	-	-
Finger Lake Elementary	307,921	219,111	328,275	-	-
Goose Bay Elementary	389,305	342,690	437,950	-	-
Iditarod Elementary	429,948	185,777	315,998	-	-
John Shaw Elementary	316,215	285,036	351,981	-	-
Knik Elementary	289,952	152,169	264,153	-	-
Larson Elementary	440,745	325,494	424,507	-	-
Machetanz Elementary	439,489	172,876	357,115	-	-
Meadow Lakes Elementary	471,681	387,689	511,952	-	-
Pioneer Peak Elementary	469,541	294,415	435,263	-	-
Sherrod Elementary	384,918	92,845	239,291	-	-
Snowshoe Elementary	338,587	326,850	423,757	-	-
Swanson Elementary	352,532	398,560	453,228	-	1,000
Tanaina Elementary	443,920	372,671	420,328	-	-
Middle School	**2,725,086**	**1,440,411**	**2,360,306**	**-**	**1,220**
Colony Middle	547,036	254,219	462,564	-	-
Houston Middle	434,485	244,311	420,918	-	-
Palmer Jr Middle	584,518	267,011	426,824	-	-
Teeland Middle	593,733	404,394	599,482	-	500
Wasilla Middle	565,314	270,476	450,518	-	720
High School	**2,825,891**	**1,274,746**	**2,236,337**	**-**	**-**
Career & Technical High	145,096	68,492	84,662	-	-
Colony High	517,625	268,410	418,640	-	-
Houston High	391,099	133,882	292,537	-	-
Joe Redington Jr/Sr High	439,178	166,512	292,058	-	-
Palmer High	770,817	285,899	570,620	-	-
Wasilla High	562,076	351,551	577,820	-	-
Small Attendance Area	**550,206**	**374,724**	**576,016**	**-**	**100**
Glacier View	32,962	-	15,693	-	-
Sutton Elementary	32,962	-	15,693	-	-
Su-Valley Jr/Sr High	230,955	86,467	189,482	-	-
Talkeetna Elementary	127,699	150,488	193,422	-	-
Trapper Creek Elementary	-	33,121	14,601	-	100
Willow Elementary	125,628	104,648	147,125	-	-
Alternative/Correspondence School	**1,464,051**	**637,282**	**1,150,475**	**-**	**-**
Burchell High	168,353	-	70,604	-	-
Mat-Su Central	177,656	-	65,956	-	-
Mat-Su Day School	915,077	637,282	926,806	-	-
Mat-Su Secondary	45,821	-	17,703	-	-
Valley Pathways	157,144	-	69,406	-	-
Charter School	**422,523**	**241,056**	**315,173**	**343**	**1,500**
Academy Charter	54,074	-	29,465	-	1,500
American Charter	16,999	-	591	343	-
Birchtree Charter	200,425	188,580	205,199	-	-
Fronteras Charter	36,072	-	16,177	-	-
Midnight Sun Charter	49,332	32,476	59,748	-	-
Twindly Bridge Charter	65,621	20,000	3,993	-	-
District Wide	**532,052**	**1,252,284**	**309,290**	**15,000**	**200**
District Wide Services	53,478	1,032,004	123,552	-	-
Information & Technology	-	-	-	-	-
Student Support Services	478,574	220,280	185,738	15,000	200
Grand Total	**15,227,310**	**9,698,587**	**13,407,446**	**15,343**	**4,020**

FY 2019 FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund: 100 - General Operating Fund
State Function: 200 - Special Education Instruction

	440 Other Purchased Services	450 Supplies & Materials	Grand Total
Elementary	**-**	**23,800**	**17,670,234**
Big Lake Elementary	-	2,500	**1,158,738**
Butte Elementary	-	1,500	**901,820**
Cottonwood Creek Elementary	-	200	**1,043,116**
Dena'ina Elementary	-	500	**951,725**
Finger Lake Elementary	-	-	**855,307**
Goose Bay Elementary	-	500	**1,170,445**
Iditarod Elementary	-	-	**931,723**
John Shaw Elementary	-	-	**953,232**
Knik Elementary	-	-	**706,274**
Larson Elementary	-	7,000	**1,197,746**
Machetanz Elementary	-	-	**969,480**
Meadow Lakes Elementary	-	4,300	**1,375,622**
Pioneer Peak Elementary	-	-	**1,199,219**
Sherrod Elementary	-	2,800	**719,854**
Snowshoe Elementary	-	1,900	**1,091,094**
Swanson Elementary	-	2,600	**1,207,920**
Tanaina Elementary	-	-	**1,236,919**
Middle School	**-**	**9,595**	**6,536,618**
Colony Middle	-	-	**1,263,819**
Houston Middle	-	1,395	**1,101,109**
Palmer Jr Middle	-	3,000	**1,281,353**
Teeland Middle	-	5,000	**1,603,109**
Wasilla Middle	-	200	**1,287,228**
High School	**-**	**12,050**	**6,349,024**
Career & Technical High	-	1,190	**299,440**
Colony High	-	-	**1,204,675**
Houston High	-	-	**817,518**
Joe Redington Jr/Sr High	-	4,000	**901,748**
Palmer High	-	1,860	**1,629,196**
Wasilla High	-	5,000	**1,496,447**
Small Attendance Area	**-**	**1,000**	**1,502,046**
Glacier View	-	-	**48,655**
Sutton Elementary	-	100	**48,755**
Su-Valley Jr/Sr High	-	-	**506,904**
Talkeetna Elementary	-	500	**472,109**
Trapper Creek Elementary	-	-	**47,822**
Willow Elementary	-	400	**377,801**
Alternative/Correspondence School	**-**	**20,815**	**3,272,623**
Burchell High	-	-	**238,957**
Mat-Su Central	-	-	**243,612**
Mat-Su Day School	-	20,815	**2,499,980**
Mat-Su Secondary	-	-	**63,524**
Valley Pathways	-	-	**226,550**
Charter School	**-**	**9,181**	**989,776**
Academy Charter	-	-	**85,039**
American Charter	-	-	**17,933**
Birchtree Charter	-	-	**594,204**
Fronteras Charter	-	1,000	**53,249**
Midnight Sun Charter	-	8,181	**149,737**
Twindly Bridge Charter	-	-	**89,614**
District Wide	**1,000**	**224,250**	**2,334,076**
District Wide Services	-	-	**1,209,034**
Information & Technology	-	135,000	**135,000**
Student Support Services	1,000	89,250	**990,042**
Grand Total	**1,000**	**300,691**	**38,654,397**

FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund: 100 - General Operating Fund
State Function: 220 - Special Education Support Services - Students

	310 Certificated Salaries	320 Non-Certificated Salaries	360 Benefits & Deductions	410 Professional & Technical Services	420 Staff Travel
Elementary	**-**	**233,665**	**103,157**	**-**	**-**
Big Lake Elementary	-	18,098	16,915	-	-
Butte Elementary	-	8,102	768	-	-
Cottonwood Creek Elementary	-	18,098	1,690	-	-
Finger Lake Elementary	-	16,204	5,082	-	-
Goose Bay Elementary	-	20,100	6,298	-	-
John Shaw Elementary	-	20,100	6,298	-	-
Larson Elementary	-	18,098	5,671	-	-
Machetanz Elementary	-	14,554	1,364	-	-
Meadow Lakes Elementary	-	17,119	5,366	-	-
Pioneer Peak Elementary	-	24,445	18,196	-	-
Sherrod Elementary	-	18,098	1,690	-	-
Swanson Elementary	-	16,204	15,623	-	-
Tanaina Elementary	-	24,445	18,196	-	-
Alternative/Correspondence School	**-**	**22,960**	**7,191**	**-**	**-**
Mat-Su Day School	-	22,960	7,191	-	-
Charter School	**279,945**	**10,625**	**100,798**	**-**	**-**
Academy Charter	29,684	-	12,165	-	-
American Charter	24,103	-	12,273	-	-
Birchtree Charter	99,475	-	25,374	-	-
Fronteras Charter	48,990	-	16,656	-	-
Midnight Sun Charter	46,776	10,625	25,173	-	-
Twindly Bridge Charter	30,917	-	9,157	-	-
District Wide	**7,002,397**	**1,165,267**	**3,617,026**	**2,011,500**	**117,760**
District Wide Services	-	37,795	3,449	-	-
Education & Instruction	93,487	-	35,642	-	-
Information & Technology	-	-	-	-	-
Medicaid Reimbursement	-	18,243	17,765	511,500	-
Student Support Services	6,908,910	1,109,229	3,560,170	1,500,000	117,760
Grand Total	**7,282,342**	**1,432,517**	**3,828,172**	**2,011,500**	**117,760**

FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund: 100 - General Operating Fund
State Function: 220 - Special Education Support Services - Students

	425 Student Travel	440 Other Purchased Services	450 Supplies & Materials	480 Tuition & Stipends	490 Other Expenses
Elementary	**-**	**-**	**-**	**-**	**-**
Big Lake Elementary	-	-	-	-	-
Butte Elementary	-	-	-	-	-
Cottonwood Creek Elementary	-	-	-	-	-
Finger Lake Elementary	-	-	-	-	-
Goose Bay Elementary	-	-	-	-	-
John Shaw Elementary	-	-	-	-	-
Larson Elementary	-	-	-	-	-
Machetanz Elementary	-	-	-	-	-
Meadow Lakes Elementary	-	-	-	-	-
Pioneer Peak Elementary	-	-	-	-	-
Sherrod Elementary	-	-	-	-	-
Swanson Elementary	-	-	-	-	-
Tanaina Elementary	-	-	-	-	-
Alternative/Correspondence School	**-**	**-**	**-**	**-**	**-**
Mat-Su Day School	-	-	-	-	-
Charter School	**-**	**-**	**-**	**-**	**-**
Academy Charter	-	-	-	-	-
American Charter	-	-	-	-	-
Birchtree Charter	-	-	-	-	-
Fronteras Charter	-	-	-	-	-
Midnight Sun Charter	-	-	-	-	-
Twindly Bridge Charter	-	-	-	-	-
District Wide	**10,000**	**50,000**	**134,204**	**97,500**	**50,000**
District Wide Services	-	-	-	-	-
Education & Instruction	-	-	-	-	-
Information & Technology	-	-	30,000	-	-
Medicaid Reimbursement	-	30,000	-	-	-
Student Support Services	10,000	20,000	104,204	97,500	50,000
Grand Total	**10,000**	**50,000**	**134,204**	**97,500**	**50,000**

FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund: 100 - General Operating Fund
State Function: 220 - Special Education Support Services - Students

	Grand Total
Elementary	**336,822**
Big Lake Elementary	**35,013**
Butte Elementary	**8,870**
Cottonwood Creek Elementary	**19,788**
Finger Lake Elementary	**21,286**
Goose Bay Elementary	**26,398**
John Shaw Elementary	**26,398**
Larson Elementary	**23,769**
Machetanz Elementary	**15,918**
Meadow Lakes Elementary	**22,485**
Pioneer Peak Elementary	**42,641**
Sherrod Elementary	**19,788**
Swanson Elementary	**31,827**
Tanaina Elementary	**42,641**
Alternative/Correspondence School	**30,151**
Mat-Su Day School	**30,151**
Charter School	**391,368**
Academy Charter	**41,849**
American Charter	**36,376**
Birchtree Charter	**124,849**
Fronteras Charter	**65,646**
Midnight Sun Charter	**82,574**
Twindly Bridge Charter	**40,074**
District Wide	**14,255,654**
District Wide Services	**41,244**
Education & Instruction	**129,129**
Information & Technology	**30,000**
Medicaid Reimbursement	**577,508**
Student Support Services	**13,477,773**
Grand Total	**15,013,995**

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FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund: 100 - General Operating Fund
State Function: 300 - Support Services - Students

	310 Certificated Salaries	320 Non-Certificated Salaries	360 Benefits & Deductions	410 Professional & Technical Services	420 Staff Travel
Elementary	**885,630**	**280,339**	**459,652**	**-**	**-**
Big Lake Elementary	70,088	17,294	32,051	-	-
Butte Elementary	41,408	16,757	26,287	-	-
Cottonwood Creek Elementary	62,793	19,616	31,013	-	-
Dena'ina Elementary	44,794	15,269	8,543	-	-
Finger Lake Elementary	44,794	19,673	27,088	-	-
Goose Bay Elementary	53,830	14,658	28,041	-	-
Iditarod Elementary	48,407	17,799	28,018	-	-
John Shaw Elementary	44,794	15,159	26,664	-	-
Knik Elementary	48,703	14,372	27,210	-	-
Larson Elementary	64,673	19,492	30,187	-	-
Machetanz Elementary	42,987	15,743	26,440	-	-
Meadow Lakes Elementary	66,407	18,609	30,377	-	-
Pioneer Peak Elementary	44,794	14,658	26,625	-	-
Sherrod Elementary	49,405	15,805	27,444	-	-
Snowshoe Elementary	44,794	14,122	26,576	-	-
Swanson Elementary	41,138	16,941	26,255	-	-
Tanaina Elementary	71,821	14,372	30,833	-	-
Middle School	**1,017,660**	**153,536**	**502,109**	**156,300**	**-**
Colony Middle	222,569	17,691	96,738	26,050	-
Houston Middle	102,724	45,664	78,184	26,050	-
Palmer Jr Middle	228,481	14,372	97,349	52,100	-
Teeland Middle	225,266	56,095	130,405	-	-
Wasilla Middle	238,620	19,714	99,433	52,100	-
High School	**1,609,611**	**286,587**	**798,997**	**157,050**	**200**
Career & Technical High	230,645	-	78,181	-	-
Colony High	343,396	71,998	178,520	26,050	-
Houston High	144,368	35,999	76,162	26,050	-
Joe Redington Jr/Sr High	200,608	52,594	97,747	750	200
Palmer High	314,449	53,998	163,389	52,100	-
Wasilla High	376,145	71,998	204,998	52,100	-
Small Attendance Area	**102,093**	**17,936**	**56,716**	**-**	**-**
Beryozava	-	-	-	-	-
Glacier View	-	7,903	7,760	-	-
Sutton Elementary	-	4,707	455	-	-
Su-Valley Jr/Sr High	30,012	-	15,231	-	-
Talkeetna Elementary	30,012	5,326	15,779	-	-
Trapper Creek Elementary	-	-	-	-	-
Willow Elementary	42,069	-	17,491	-	-
Alternative/Correspondence School	**616,339**	**17,999**	**237,903**	**-**	**-**
Burchell High	212,720	-	90,703	-	-
Mat-Su Central	240,107	-	71,371	-	-
Mat-Su Day School	-	-	-	-	-
Mat-Su Middle College	93,424	-	35,632	-	-
Valley Pathways	70,088	17,999	40,197	-	-
Charter School	**33,890**	**139,084**	**21,607**	**-**	**-**
Academy Charter	-	31,610	6,614	-	-
American Charter	19,120	-	657	-	-
Birchtree Charter	14,770	29,614	3,370	-	-
Fronteras Charter	-	55,938	5,318	-	-
Twindly Bridge Charter	-	21,922	5,648	-	-

FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund: 100 - General Operating Fund
State Function: 300 - Support Services - Students

	440 Other Purchased Services	450 Supplies & Materials	490 Other Expenses	Grand Total
Elementary	**-**	**18,887**	**-**	**1,644,508**
Big Lake Elementary	-	2,550	-	**121,983**
Butte Elementary	-	512	-	**84,964**
Cottonwood Creek Elementary	-	827	-	**114,249**
Dena'ina Elementary	-	1,000	-	**69,606**
Finger Lake Elementary	-	744	-	**92,299**
Goose Bay Elementary	-	614	-	**97,143**
Iditarod Elementary	-	818	-	**95,042**
John Shaw Elementary	-	950	-	**87,567**
Knik Elementary	-	488	-	**90,773**
Larson Elementary	-	1,000	-	**115,352**
Machetanz Elementary	-	1,700	-	**86,870**
Meadow Lakes Elementary	-	2,300	-	**117,693**
Pioneer Peak Elementary	-	1,000	-	**87,077**
Sherrod Elementary	-	797	-	**93,451**
Snowshoe Elementary	-	1,500	-	**86,992**
Swanson Elementary	-	851	-	**85,185**
Tanaina Elementary	-	1,236	-	**118,262**
Middle School	**-**	**6,700**	**-**	**1,836,305**
Colony Middle	-	250	-	**363,298**
Houston Middle	-	1,500	-	**254,122**
Palmer Jr Middle	-	1,600	-	**393,902**
Teeland Middle	-	2,000	-	**413,766**
Wasilla Middle	-	1,350	-	**411,217**
High School	**-**	**10,279**	**-**	**2,862,724**
Career & Technical High	-	2,082	-	**310,908**
Colony High	-	2,015	-	**621,979**
Houston High	-	639	-	**283,218**
Joe Redington Jr/Sr High	-	1,500	-	**353,399**
Palmer High	-	2,343	-	**586,279**
Wasilla High	-	1,700	-	**706,941**
Small Attendance Area	**-**	**2,047**	**-**	**178,792**
Beryozava	-	50	-	**50**
Glacier View	-	75	-	**15,738**
Sutton Elementary	-	400	-	**5,562**
Su-Valley Jr/Sr High	-	377	-	**45,620**
Talkeetna Elementary	-	300	-	**51,417**
Trapper Creek Elementary	-	345	-	**345**
Willow Elementary	-	500	-	**60,060**
Alternative/Correspondence School	**-**	**3,004**	**-**	**875,245**
Burchell High	-	700	-	**304,123**
Mat-Su Central	-	1,400	-	**312,878**
Mat-Su Day School	-	200	-	**200**
Mat-Su Middle College	-	330	-	**129,386**
Valley Pathways	-	374	-	**128,658**
Charter School	**5,000**	**4,407**	**-**	**203,988**
Academy Charter	-	-	-	**38,224**
American Charter	-	207	-	**19,984**
Birchtree Charter	-	2,000	-	**49,754**
Fronteras Charter	5,000	2,000	-	**68,256**
Twindly Bridge Charter	-	200	-	**27,770**

FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund 100 - General Operating Fund
State Function 300 - Support Services - Students

	310 Certificated Salaries	320 Non-Certificated Salaries	360 Benefits & Deductions	410 Professional & Technical Services	420 Staff Travel
District Wide	**133,307**	**263,795**	**76,482**	**3,500**	**6,500**
District Wide Services	-	263,795	24,074	-	-
Education & Instruction	91,238	-	35,289	-	3,000
Health Services	42,069	-	17,119	3,500	3,500
Information & Technology	-	-	-	-	-
Risk Management	-	-	-	-	-
Grand Total	**4,398,530**	**1,159,276**	**2,153,466**	**316,850**	**6,700**

FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund: 100 - General Operating Fund
State Function: 300 - Support Services - Students

	440 Other Purchased Services	450 Supplies & Materials	490 Other Expenses	Grand Total
District Wide	**33,000**	**123,633**	**102,222**	**742,439**
District Wide Services	-	27,930	44,222	**360,021**
Education & Instruction	10,000	10,000	57,000	**206,527**
Health Services	13,000	15,703	1,000	**95,891**
Information & Technology	10,000	65,000	-	**75,000**
Risk Management	-	5,000	-	**5,000**
Grand Total	**38,000**	**168,957**	**102,222**	**8,344,001**

FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund: 100 - General Operating Fund
State Function: 350 - Support Services - Instruction

	310 Certificated Salaries	320 Non-Certificated Salaries	360 Benefits & Deductions	410 Professional & Technical Services	420 Staff Travel
Elementary	**1,259,897**	**-**	**523,351**	**-**	**-**
Big Lake Elementary	80,444	-	33,597	-	-
Butte Elementary	-	-	-	-	-
Cottonwood Creek Elementary	44,369	-	17,480	-	-
Dena'ina Elementary	112,370	-	59,584	-	-
Finger Lake Elementary	40,222	-	16,830	-	-
Goose Bay Elementary	76,292	-	33,010	-	-
John Shaw Elementary	128,960	-	51,724	-	-
Knik Elementary	80,444	-	12,669	-	-
Larson Elementary	44,369	-	17,476	-	-
Machetanz Elementary	88,739	-	34,898	-	-
Meadow Lakes Elementary	49,332	-	28,721	-	-
Pioneer Peak Elementary	160,660	-	67,222	-	-
Sherrod Elementary	120,666	-	50,648	-	-
Snowshoe Elementary	74,219	-	32,622	-	-
Swanson Elementary	70,072	-	31,972	-	-
Tanaina Elementary	88,739	-	34,898	-	-
Middle School	**251,627**	**-**	**81,477**	**-**	**-**
Colony Middle	80,444	-	12,669	-	-
Palmer Jr Middle	88,739	-	34,898	-	-
Teeland Middle	-	-	-	-	-
Wasilla Middle	82,444	-	33,910	-	-
High School	**473,545**	**-**	**189,693**	**-**	**3,500**
Career & Technical High	78,367	-	33,271	-	-
Colony High	88,739	-	34,898	-	3,500
Houston High	40,222	-	16,830	-	-
Joe Redington Jr/Sr High	88,739	-	34,898	-	-
Palmer High	88,739	-	34,898	-	-
Wasilla High	88,739	-	34,898	-	-
Small Attendance Area	**139,219**	**4,051**	**59,085**	**-**	**-**
Beryozava	15,963	-	7,796	-	-
Glacier View	16,999	4,051	8,351	-	-
Sutton Elementary	17,518	-	8,040	-	-
Su-Valley Jr/Sr High	88,739	-	34,898	-	-
Trapper Creek Elementary	-	-	-	-	-
Willow Elementary	-	-	-	-	-
Alternative/Correspondence School	**57,627**	**-**	**30,014**	**-**	**-**
Burchell High	57,627	-	30,014	-	-
Mat-Su Central	-	-	-	-	-
Mat-Su Day School	-	-	-	-	-
Charter School	**116,516**	**188,461**	**193,092**	**-**	**30,000**
Birchtree Charter	80,444	-	33,597	-	-
Fronteras Charter	36,072	188,461	159,495	-	30,000
District Wide	**1,064,807**	**87,215**	**372,346**	**87,930**	**32,320**
Career & Technical Education	39,022	-	16,642	-	-
District Wide Services	33,319	77,165	8,142	27,930	-
Education & Instruction	955,193	10,050	333,835	60,000	32,320
Federal Programs	37,273	-	13,727	-	-
Information & Technology	-	-	-	-	-
Grand Total	**3,363,238**	**279,727**	**1,449,058**	**87,930**	**65,820**

FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund: 100 - General Operating Fund
State Function: 350 - Support Services - Instruction

	425 Student Travel	430 Utility Services	440 Other Purchased Services	450 Supplies & Materials	490 Other Expenses
Elementary	**-**	**-**	**800**	**29,125**	**1,250**
Big Lake Elementary	-	-	-	1,500	-
Butte Elementary	-	-	-	2,000	-
Cottonwood Creek Elementary	-	-	-	1,500	-
Dena'ina Elementary	-	-	-	1,300	-
Finger Lake Elementary	-	-	-	1,000	-
Goose Bay Elementary	-	-	-	2,000	-
John Shaw Elementary	-	-	-	1,500	-
Knik Elementary	-	-	-	1,500	250
Larson Elementary	-	-	-	-	-
Machetanz Elementary	-	-	-	2,750	-
Meadow Lakes Elementary	-	-	-	4,800	1,000
Pioneer Peak Elementary	-	-	-	1,000	-
Sherrod Elementary	-	-	-	3,700	-
Snowshoe Elementary	-	-	-	-	-
Swanson Elementary	-	-	800	2,575	-
Tanaina Elementary	-	-	-	2,000	-
Middle School	**-**	**-**	**-**	**17,500**	**-**
Colony Middle	-	-	-	7,000	-
Palmer Jr Middle	-	-	-	3,700	-
Teeland Middle	-	-	-	2,500	-
Wasilla Middle	-	-	-	4,300	-
High School	**-**	**-**	**1,000**	**21,724**	**-**
Career & Technical High	-	-	-	1,224	-
Colony High	-	-	1,000	500	-
Houston High	-	-	-	2,000	-
Joe Redington Jr/Sr High	-	-	-	2,000	-
Palmer High	-	-	-	3,000	-
Wasilla High	-	-	-	13,000	-
Small Attendance Area	**-**	**-**	**400**	**4,510**	**-**
Beryozava	-	-	-	-	-
Glacier View	-	-	-	-	-
Sutton Elementary	-	-	-	600	-
Su-Valley Jr/Sr High	-	-	-	2,160	-
Trapper Creek Elementary	-	-	400	1,000	-
Willow Elementary	-	-	-	750	-
Alternative/Correspondence School	**-**	**-**	**-**	**34,200**	**-**
Burchell High	-	-	-	1,500	-
Mat-Su Central	-	-	-	30,500	-
Mat-Su Day School	-	-	-	2,200	-
Charter School	**-**	**-**	**-**	**3,000**	**-**
Birchtree Charter	-	-	-	500	-
Fronteras Charter	-	-	-	2,500	-
District Wide	**12,000**	**2,146,840**	**320,135**	**327,620**	**494,554**
Career & Technical Education	-	-	-	-	-
District Wide Services	-	2,146,840	-	18,620	-
Education & Instruction	12,000	-	305,135	284,000	84,037
Federal Programs	-	-	-	-	-
Information & Technology	-	-	15,000	25,000	410,517
Grand Total	**12,000**	**2,146,840**	**322,335**	**437,679**	**495,804**

FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund: 100 - General Operating Fund
State Function: 350 - Support Services - Instruction

	510 Equipment	Grand Total
Elementary	**-**	**1,814,423**
Big Lake Elementary	-	**115,541**
Butte Elementary	-	**2,000**
Cottonwood Creek Elementary	-	**63,349**
Dena'ina Elementary	-	**173,254**
Finger Lake Elementary	-	**58,052**
Goose Bay Elementary	-	**111,302**
John Shaw Elementary	-	**182,184**
Knik Elementary	-	**94,863**
Larson Elementary	-	**61,845**
Machetanz Elementary	-	**126,387**
Meadow Lakes Elementary	-	**83,853**
Pioneer Peak Elementary	-	**228,882**
Sherrod Elementary	-	**175,014**
Snowshoe Elementary	-	**106,841**
Swanson Elementary	-	**105,419**
Tanaina Elementary	-	**125,637**
Middle School	**-**	**350,604**
Colony Middle	-	**100,113**
Palmer Jr Middle	-	**127,337**
Teeland Middle	-	**2,500**
Wasilla Middle	-	**120,654**
High School	**-**	**689,462**
Career & Technical High	-	**112,862**
Colony High	-	**128,637**
Houston High	-	**59,052**
Joe Redington Jr/Sr High	-	**125,637**
Palmer High	-	**126,637**
Wasilla High	-	**136,637**
Small Attendance Area	**-**	**207,265**
Beryozava	-	**23,759**
Glacier View	-	**29,401**
Sutton Elementary	-	**26,158**
Su-Valley Jr/Sr High	-	**125,797**
Trapper Creek Elementary	-	**1,400**
Willow Elementary	-	**750**
Alternative/Correspondence School	**-**	**121,841**
Burchell High	-	**89,141**
Mat-Su Central	-	**30,500**
Mat-Su Day School	-	**2,200**
Charter School	**-**	**531,069**
Birchtree Charter	-	**114,541**
Fronteras Charter	-	**416,528**
District Wide	**40,000**	**4,985,767**
Career & Technical Education	-	**55,664**
District Wide Services	-	**2,312,016**
Education & Instruction	40,000	**2,116,570**
Federal Programs	-	**51,000**
Information & Technology	-	**450,517**
Grand Total	**40,000**	**8,700,431**

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FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund 100 - General Operating Fund
State Function 400 - School Administration

sum Row Labels	310 Certificated Salaries	360 Benefits & Deductions	420 Staff Travel	440 Other Purchased Services	450 Supplies & Materials
Elementary	**1,843,751**	**618,916**	**14,030**	**-**	**10,900**
Big Lake Elementary	101,456	37,821	720	-	500
Butte Elementary	116,556	40,187	720	-	-
Cottonwood Creek Elementary	116,556	40,187	720	-	-
Dena'ina Elementary	101,456	37,821	720	-	-
Finger Lake Elementary	101,456	37,821	720	-	3,000
Goose Bay Elementary	101,456	16,482	720	-	2,000
Iditarod Elementary	112,015	39,469	510	-	-
John Shaw Elementary	116,556	40,187	720	-	400
Knik Elementary	103,484	16,799	720	-	-
Larson Elementary	98,887	37,418	720	-	-
Machetanz Elementary	112,015	39,476	1,720	-	-
Meadow Lakes Elementary	109,819	39,131	720	-	-
Pioneer Peak Elementary	98,887	37,418	720	-	-
Sherrod Elementary	116,556	40,187	720	-	-
Snowshoe Elementary	116,556	40,187	720	-	-
Swanson Elementary	116,556	40,187	1,720	-	5,000
Tanaina Elementary	103,484	38,138	720	-	-
Middle School	**1,082,985**	**389,017**	**11,530**	**-**	**5,800**
Colony Middle	214,212	77,426	2,870	-	3,000
Houston Middle	215,607	77,649	2,040	-	-
Palmer Jr Middle	209,157	76,638	2,040	-	2,000
Teeland Middle	215,151	77,578	2,540	-	-
Wasilla Middle	228,858	79,726	2,040	-	800
High School	**1,709,795**	**571,882**	**23,200**	**-**	**5,000**
Career & Technical High	245,071	80,372	2,640	-	-
Colony High	352,593	119,163	6,960	-	3,500
Houston High	234,893	80,692	3,040	-	500
Joe Redington Jr/Sr High	221,576	78,604	2,640	-	1,000
Palmer High	324,414	116,659	3,960	-	-
Wasilla High	331,248	96,392	3,960	-	-
Small Attendance Area	**348,920**	**132,888**	**5,040**	**-**	**700**
Glacier View	49,292	18,996	1,320	-	-
Sutton Elementary	43,603	18,076	360	-	-
Su-Valley Jr/Sr High	119,168	40,615	1,320	-	200
Talkeetna Elementary	44,805	18,274	720	-	-
Trapper Creek Elementary	49,292	18,955	-	-	-
Willow Elementary	42,760	17,972	1,320	-	500
Alternative/Correspondence School	**506,679**	**177,513**	**8,300**	**51,880**	**2,650**
Burchell High	156,247	56,777	2,640	-	2,000
Mat-Su Central	122,049	41,066	3,020	51,880	200
Mat-Su Middle College	106,334	38,604	1,320	-	450
Valley Pathways	122,049	41,066	1,320	-	-
Charter School	**778,885**	**274,798**	**19,360**	**10,301**	**15,451**
Academy Charter	126,665	47,305	3,520	-	-
American Charter	115,792	33,803	2,640	10,301	10,301
Birchtree Charter	211,543	77,003	5,240	-	4,150
Fronteras Charter	116,556	40,196	1,520	-	1,000
Midnight Sun Charter	93,230	36,532	720	-	-
Twindly Bridge Charter	115,099	39,959	5,720	-	-
District Wide	**11,612**	**1,060**	**-**	**-**	**-**
District Wide Services	11,612	1,060	-	-	-
Grand Total	**6,282,627**	**2,166,074**	**81,460**	**62,181**	**40,501**

FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund 100 - General Operating Fund
State Function 400 - School Administration

sum Row Labels	490 Other Expenses	Grand Total
Elementary	**1,525**	**2,489,122**
Big Lake Elementary	-	**140,497**
Butte Elementary	-	**157,463**
Cottonwood Creek Elementary	-	**157,463**
Dena'ina Elementary	-	**139,997**
Finger Lake Elementary	-	**142,997**
Goose Bay Elementary	-	**120,658**
Iditarod Elementary	-	**151,994**
John Shaw Elementary	-	**157,863**
Knik Elementary	400	**121,403**
Larson Elementary	625	**137,650**
Machetanz Elementary	-	**153,211**
Meadow Lakes Elementary	500	**150,170**
Pioneer Peak Elementary	-	**137,025**
Sherrod Elementary	-	**157,463**
Snowshoe Elementary	-	**157,463**
Swanson Elementary	-	**163,463**
Tanaina Elementary	-	**142,342**
Middle School	**-**	**1,489,332**
Colony Middle	-	**297,508**
Houston Middle	-	**295,296**
Palmer Jr Middle	-	**289,835**
Teeland Middle	-	**295,269**
Wasilla Middle	-	**311,424**
High School	**-**	**2,309,877**
Career & Technical High	-	**328,083**
Colony High	-	**482,216**
Houston High	-	**319,125**
Joe Redington Jr/Sr High	-	**303,820**
Palmer High	-	**445,033**
Wasilla High	-	**431,600**
Small Attendance Area	**600**	**488,148**
Glacier View	-	**69,608**
Sutton Elementary	-	**62,039**
Su-Valley Jr/Sr High	600	**161,903**
Talkeetna Elementary	-	**63,799**
Trapper Creek Elementary	-	**68,247**
Willow Elementary	-	**62,552**
Alternative/Correspondence School	**1,200**	**748,222**
Burchell High	-	**217,664**
Mat-Su Central	1,200	**219,415**
Mat-Su Middle College	-	**146,708**
Valley Pathways	-	**164,435**
Charter School	**1,700**	**1,100,495**
Academy Charter	-	**177,490**
American Charter	-	**172,837**
Birchtree Charter	700	**298,636**
Fronteras Charter	1,000	**160,272**
Midnight Sun Charter	-	**130,482**
Twindly Bridge Charter	-	**160,778**
District Wide	**-**	**12,672**
District Wide Services	-	**12,672**
Grand Total	**5,025**	**8,637,868**

FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund 100 - General Operating Fund
State Function 450 - School Admin. Support

	320 Non-Certificated Salaries	360 Benefits & Deductions	420 Staff Travel	430 Utility Services	440 Other Purchased Services
Elementary	**1,557,081**	**1,129,016**	**1,100**	**24,626**	**100**
Big Lake Elementary	103,909	74,665	-	750	-
Butte Elementary	76,686	64,343	-	1,454	100
Cottonwood Creek Elementary	70,977	64,376	-	450	-
Dena'ina Elementary	107,417	75,780	700	1,800	-
Finger Lake Elementary	103,909	73,009	-	2,111	-
Goose Bay Elementary	96,432	72,328	-	1,601	-
Iditarod Elementary	96,813	72,467	-	2,321	-
John Shaw Elementary	91,214	69,042	400	300	-
Knik Elementary	92,708	67,982	-	750	-
Larson Elementary	85,631	68,954	-	500	-
Machetanz Elementary	74,765	65,559	-	2,336	-
Meadow Lakes Elementary	98,961	73,118	-	2,500	-
Pioneer Peak Elementary	93,298	71,350	-	-	-
Sherrod Elementary	76,758	45,100	-	2,263	-
Snowshoe Elementary	119,216	55,016	-	1,000	-
Swanson Elementary	78,716	66,793	-	2,400	-
Tanaina Elementary	89,671	49,134	-	2,090	-
Middle School	**886,890**	**635,848**	**-**	**7,676**	**1,500**
Colony Middle	227,134	155,382	-	-	-
Houston Middle	151,596	110,663	-	1,500	-
Palmer Jr Middle	156,008	90,979	-	1,500	500
Teeland Middle	177,739	139,932	-	1,200	1,000
Wasilla Middle	174,413	138,892	-	3,476	-
High School	**1,252,764**	**881,516**	**1,150**	**24,273**	**-**
Career & Technical High	192,121	142,769	-	3,497	-
Colony High	229,469	167,422	-	5,717	-
Houston High	150,319	110,264	150	1,922	-
Joe Redington Jr/Sr High	178,271	117,199	1,000	4,500	-
Palmer High	253,244	183,199	-	3,812	-
Wasilla High	249,340	160,663	-	4,825	-
Small Attendance Area	**321,397**	**227,050**	**5,600**	**2,651**	**-**
Glacier View	52,529	37,511	1,000	50	-
Sutton Elementary	50,028	36,730	3,500	383	-
Su-Valley Jr/Sr High	87,933	69,672	200	1,071	-
Talkeetna Elementary	46,466	35,617	200	572	-
Trapper Creek Elementary	30,667	9,619	200	75	-
Willow Elementary	53,774	37,901	500	500	-
Alternative/Correspondence School	**871,188**	**610,038**	**450**	**11,561**	**12,000**
Burchell High	124,425	102,176	-	-	-
Mat-Su Central	515,947	351,133	150	10,000	9,500
Mat-Su Day School	57,508	39,067	-	500	-
Mat-Su Middle College	30,823	9,845	300	-	2,500
Valley Pathways	142,485	107,817	-	1,061	-
Charter School	**681,306**	**418,200**	**700**	**10,600**	**21,000**
Academy Charter	91,138	67,380	-	-	-
American Charter	102,049	73,996	-	-	-
Birchtree Charter	88,693	48,386	-	1,000	-
Fronteras Charter	124,408	58,188	-	1,200	12,000
Midnight Sun Charter	55,019	38,290	-	1,000	-
Twindly Bridge Charter	219,999	131,960	700	7,400	9,000
District Wide	**200,956**	**18,340**	**1,104**	**-**	**-**
District Wide Services	200,956	18,340	-	-	-
Education & Instruction	-	-	1,104	-	-
Grand Total	**5,771,582**	**3,920,008**	**10,104**	**81,387**	**34,600**

FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund: 100 - General Operating Fund
State Function: 450 - School Admin. Support

	450 Supplies & Materials	490 Other Expenses	Grand Total
Elementary	**42,242**	**-**	**2,754,165**
Big Lake Elementary	3,000	-	**182,324**
Butte Elementary	200	-	**142,783**
Cottonwood Creek Elementary	1,000	-	**136,803**
Dena'ina Elementary	1,000	-	**186,697**
Finger Lake Elementary	3,500	-	**182,529**
Goose Bay Elementary	2,000	-	**172,361**
Iditarod Elementary	-	-	**171,601**
John Shaw Elementary	3,000	-	**163,956**
Knik Elementary	1,000	-	**162,440**
Larson Elementary	2,042	-	**157,127**
Machetanz Elementary	1,000	-	**143,660**
Meadow Lakes Elementary	2,500	-	**177,079**
Pioneer Peak Elementary	8,000	-	**172,648**
Sherrod Elementary	2,000	-	**126,121**
Snowshoe Elementary	8,000	-	**183,232**
Swanson Elementary	2,000	-	**149,909**
Tanaina Elementary	2,000	-	**142,895**
Middle School	**19,650**	**160**	**1,551,724**
Colony Middle	2,000	-	**384,516**
Houston Middle	1,000	-	**264,759**
Palmer Jr Middle	5,000	-	**253,987**
Teeland Middle	10,000	160	**330,031**
Wasilla Middle	1,650	-	**318,431**
High School	**37,000**	**-**	**2,196,703**
Career & Technical High	-	-	**338,387**
Colony High	5,000	-	**407,608**
Houston High	1,300	-	**263,955**
Joe Redington Jr/Sr High	5,500	-	**306,470**
Palmer High	20,000	-	**460,255**
Wasilla High	5,200	-	**420,028**
Small Attendance Area	**2,500**	**-**	**559,198**
Glacier View	-	-	**91,090**
Sutton Elementary	1,000	-	**91,641**
Su-Valley Jr/Sr High	500	-	**159,376**
Talkeetna Elementary	400	-	**83,255**
Trapper Creek Elementary	100	-	**40,661**
Willow Elementary	500	-	**93,175**
Alternative/Correspondence School	**62,500**	**100**	**1,567,837**
Burchell High	1,500	-	**228,101**
Mat-Su Central	55,000	100	**941,830**
Mat-Su Day School	-	-	**97,075**
Mat-Su Middle College	6,000	-	**49,468**
Valley Pathways	-	-	**251,363**
Charter School	**64,387**	**1,400**	**1,197,593**
Academy Charter	-	-	**158,518**
American Charter	687	-	**176,732**
Birchtree Charter	1,500	-	**139,579**
Fronteras Charter	25,000	200	**220,996**
Midnight Sun Charter	-	-	**94,309**
Twindly Bridge Charter	37,200	1,200	**407,459**
District Wide	**524**	**-**	**220,924**
District Wide Services	-	-	**219,296**
Education & Instruction	524	-	**1,628**
Grand Total	**228,803**	**1,660**	**10,048,144**

FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund 100 - General Operating Fund
State Function 510 - District Administration

	310 Certificated Salaries	320 Non-Certificated Salaries	360 Benefits & Deductions	410 Professional & Technical Services	420 Staff Travel
District Wide	**314,830**	**264,419**	**342,676**	**2,793**	**90,780**
Business Services	-	143,178	66,495	-	2,760
District Wide Services	-	1,163	106	-	-
Education & Instruction	143,178	-	44,011	-	2,760
Office of the Superintendent	171,652	-	48,554	-	16,900
Public Information Office	-	96,678	51,998	-	5,306
School Board	-	23,400	131,512	2,793	63,054
Grand Total	**314,830**	**264,419**	**342,676**	**2,793**	**90,780**

FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund: 100 - General Operating Fund
State Function: 510 - District Administration

	425 Student Travel	440 Other Purchased Services	450 Supplies & Materials	490 Other Expenses	Grand Total
District Wide	**2,260**	**134,440**	**17,959**	**31,862**	**1,202,019**
Business Services	-	-	-	-	**212,433**
District Wide Services	-	-	-	-	**1,269**
Education & Instruction	-	-	-	-	**189,949**
Office of the Superintendent	-	-	10,000	3,306	**250,412**
Public Information Office	-	52,419	3,537	2,211	**212,149**
School Board	2,260	82,021	4,422	26,345	**335,807**
Grand Total	**2,260**	**134,440**	**17,959**	**31,862**	**1,202,019**

FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund 100 - General Operating Fund
State Function 550 - District Admin. Support

	310 Certificated Salaries	320 Non-Certificated Salaries	360 Benefits & Deductions	410 Professional & Technical Services	420 Staff Travel
Charter School	**-**	**-**	**-**	**-**	**-**
Academy Charter	-	-	-	-	-
American Charter	-	-	-	-	-
Birchtree Charter	-	-	-	-	-
Fronteras Charter	-	-	-	-	-
Midnight Sun Charter	-	-	-	-	-
Twindly Bridge Charter	-	-	-	-	-
District Wide	**11,885**	**5,219,313**	**3,081,396**	**653,844**	**107,350**
Accounting Department	-	361,203	240,145	-	8,300
Administration Building	-	-	-	-	-
Budget & Finance	-	225,162	107,121	-	8,400
Business Services	-	161,457	93,338	-	8,000
Career & Technical Education	-	64,728	41,323	-	-
District Warehouse	-	181,986	128,170	-	-
District Wide Services	-	79,301	7,236	225,000	-
Education & Instruction	-	299,040	165,712	-	-
Equal Employment Opportunity	-	29,852	3,341	-	250
Facilities	-	64,728	41,716	-	-
Federal Programs	-	88,488	54,208	-	-
Human Resources and Labor Relations	11,885	592,280	355,944	53,844	16,760
Information & Technology	-	1,896,232	1,120,119	300,000	48,260
Office of the Superintendent	-	81,236	45,855	-	-
Payroll Department	-	392,346	248,056	-	3,863
Planning & Demography	-	-	-	25,000	-
Public Information Office	-	5,500	502	-	-
Purchasing Department	-	406,807	263,363	-	6,517
Quality Schools	-	68,377	21,775	-	-
Risk Management	-	31,878	20,519	50,000	5,500
Safety & Emergency Preparedness	-	86,297	48,755	-	1,500
School Board	-	69,332	42,761	-	-
Student Support Services	-	33,083	31,437	-	-
Grand Total	**11,885**	**5,219,313**	**3,081,396**	**653,844**	**107,350**

FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund 100 - General Operating Fund
State Function 550 - District Admin. Support

	430 Utility Services	440 Other Purchased Services	445 Insurance Bonds & Premiums	450 Supplies & Materials	490 Other Expenses
Charter School	**-**	**-**	**-**	**-**	**-**
Academy Charter	-	-	-	-	-
American Charter	-	-	-	-	-
Birchtree Charter	-	-	-	-	-
Fronteras Charter	-	-	-	-	-
Midnight Sun Charter	-	-	-	-	-
Twindly Bridge Charter	-	-	-	-	-
District Wide	**110,500**	**1,345,685**	**468,708**	**794,953**	**378,996**
Accounting Department	-	103,080	-	4,000	700
Administration Building	9,000	-	-	12,000	-
Budget & Finance	-	2,000	-	2,200	2,477
Business Services	-	7,000	-	27,500	13,304
Career & Technical Education	-	-	-	-	-
District Warehouse	-	5,000	-	14,153	-
District Wide Services	-	13,262	-	-	-
Education & Instruction	-	-	-	-	-
Equal Employment Opportunity	-	-	-	5,500	750
Facilities	-	-	-	-	-
Federal Programs	-	-	-	-	-
Human Resources and Labor Relations	-	32,981	-	41,780	5,000
Information & Technology	100,000	1,150,000	-	635,000	350,000
Office of the Superintendent	-	-	-	-	-
Payroll Department	-	11,172	-	3,538	3,538
Planning & Demography	-	-	-	-	-
Public Information Office	-	-	-	-	-
Purchasing Department	1,500	12,190	-	16,493	1,862
Quality Schools	-	-	-	-	-
Risk Management	-	9,000	468,708	30,500	865
Safety & Emergency Preparedness	-	-	-	2,289	500
School Board	-	-	-	-	-
Student Support Services	-	-	-	-	-
Grand Total	**110,500**	**1,345,685**	**468,708**	**794,953**	**378,996**

FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund: 100 - General Operating Fund
State Function: 550 - District Admin. Support

	495 Indirect Costs	510 Equipment	Grand Total
Charter School	**753,579**	**-**	**753,579**
Academy Charter	114,969	-	**114,969**
American Charter	99,739	-	**99,739**
Birchtree Charter	176,817	-	**176,817**
Fronteras Charter	127,281	-	**127,281**
Midnight Sun Charter	106,952	-	**106,952**
Twindly Bridge Charter	127,821	-	**127,821**
District Wide	**(1,563,987)**	**225,000**	**10,833,643**
Accounting Department	-	-	**717,428**
Administration Building	-	-	**21,000**
Budget & Finance	-	-	**347,360**
Business Services	-	-	**310,599**
Career & Technical Education	-	-	**106,051**
District Warehouse	-	-	**329,309**
District Wide Services	(1,563,987)	-	**(1,239,188)**
Education & Instruction	-	-	**464,752**
Equal Employment Opportunity	-	-	**39,693**
Facilities	-	-	**106,444**
Federal Programs	-	-	**142,696**
Human Resources and Labor Relations	-	-	**1,110,474**
Information & Technology	-	225,000	**5,824,611**
Office of the Superintendent	-	-	**127,091**
Payroll Department	-	-	**662,513**
Planning & Demography	-	-	**25,000**
Public Information Office	-	-	**6,002**
Purchasing Department	-	-	**708,732**
Quality Schools	-	-	**90,152**
Risk Management	-	-	**616,970**
Safety & Emergency Preparedness	-	-	**139,341**
School Board	-	-	**112,093**
Student Support Services	-	-	**64,520**
Grand Total	**(810,408)**	**225,000**	**11,587,222**

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FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund: 100 - General Operating Fund
State Function: 600 - Operations & Maintenance

	320 Non-Certificated Salaries	360 Benefits & Deductions	410 Professional & Technical Services	420 Staff Travel	430 Utility Services
Elementary	**1,145,974**	**883,250**	**-**	**-**	**218,556**
Big Lake Elementary	63,553	60,402	-	-	12,914
Butte Elementary	72,326	64,798	-	-	4,384
Cottonwood Creek Elementary	74,233	42,493	-	-	8,145
Dena'ina Elementary	67,993	42,362	-	-	6,871
Finger Lake Elementary	69,968	50,795	-	-	6,279
Goose Bay Elementary	56,261	17,614	-	-	10,071
Iditarod Elementary	78,174	66,624	-	-	68,758
John Shaw Elementary	72,326	64,798	-	-	8,648
Knik Elementary	66,881	63,097	-	-	10,180
Larson Elementary	73,665	63,560	-	-	6,303
Machetanz Elementary	56,564	59,872	-	-	12,921
Meadow Lakes Elementary	64,027	41,122	-	-	10,773
Pioneer Peak Elementary	30,897	9,672	-	-	6,217
Sherrod Elementary	89,730	68,578	-	-	12,980
Snowshoe Elementary	63,086	60,255	-	-	6,264
Swanson Elementary	68,554	40,720	-	-	18,554
Tanaina Elementary	77,736	66,488	-	-	8,294
Middle School	**637,400**	**492,983**	**-**	**-**	**84,692**
Colony Middle	112,859	56,396	-	-	8,213
Houston Middle	124,801	81,210	-	-	10,418
Palmer Jr Middle	109,053	97,392	-	-	31,111
Teeland Middle	155,654	133,051	-	-	10,299
Wasilla Middle	135,033	124,934	-	-	24,651
High School	**930,032**	**725,906**	**-**	**-**	**199,427**
Career & Technical High	129,427	101,009	-	-	6,753
Colony High	203,481	169,091	-	-	14,767
Houston High	85,730	68,985	-	-	11,374
Joe Redington Jr/Sr High	139,254	83,927	-	-	9,241
Palmer High	207,296	170,284	-	-	57,370
Wasilla High	164,844	132,610	-	-	99,922
Small Attendance Area	**290,195**	**191,016**	**-**	**-**	**26,830**
Beryozava	3,614	353	-	-	1,306
Glacier View	30,897	9,672	-	-	355
Sutton Elementary	46,660	35,678	-	-	3,982
Su-Valley Jr/Sr High	79,619	67,075	-	-	8,767
Talkeetna Elementary	36,548	32,519	-	-	4,838
Trapper Creek Elementary	44,438	13,901	-	-	2,962
Willow Elementary	48,419	31,818	-	-	4,620
Alternative/Correspondence School	**178,330**	**107,078**	**-**	**-**	**28,453**
Burchell High	53,964	13,464	-	-	17,116
Mat-Su Central	37,181	31,061	-	-	3,458
Mat-Su Day School	29,255	28,423	-	-	1,895
Mat-Su Middle College	-	-	-	-	-
Valley Pathways	57,930	34,130	-	-	5,984
Charter School	**184,015**	**126,217**	**20,000**	**-**	**112,705**
Academy Charter	35,612	8,551	20,000	-	13,000
American Charter	59,523	49,945	-	-	4,000
Birchtree Charter	19,786	6,201	-	-	4,000
Fronteras Charter	60,716	60,728	-	-	6,500
Midnight Sun Charter	-	-	-	-	3,205
Twindly Bridge Charter	8,378	792	-	-	82,000

FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund 100 - General Operating Fund
State Function 600 - Operations & Maintenance

	435 Energy	440 Other Purchased Services	445 Insurance Bonds & Premiums	450 Supplies & Materials	490 Other Expenses
Elementary	**1,690,307**	**118,422**	**-**	**3,150**	**-**
Big Lake Elementary	86,395	11,270	-	1,000	-
Butte Elementary	68,632	9,600	-	-	-
Cottonwood Creek Elementary	83,594	-	-	-	-
Dena'ina Elementary	124,317	15,570	-	-	-
Finger Lake Elementary	113,311	-	-	-	-
Goose Bay Elementary	100,869	14,920	-	200	-
Iditarod Elementary	94,856	-	-	-	-
John Shaw Elementary	97,840	1,400	-	300	-
Knik Elementary	115,239	14,920	-	-	-
Larson Elementary	110,885	1,120	-	-	-
Machetanz Elementary	127,483	19,778	-	-	-
Meadow Lakes Elementary	124,726	15,020	-	300	-
Pioneer Peak Elementary	70,187	1,680	-	250	-
Sherrod Elementary	104,677	644	-	1,100	-
Snowshoe Elementary	71,292	10,820	-	-	-
Swanson Elementary	98,545	-	-	-	-
Tanaina Elementary	97,459	1,680	-	-	-
Middle School	**1,271,208**	**23,043**	**-**	**1,800**	**-**
Colony Middle	222,195	2,940	-	-	-
Houston Middle	205,840	20,103	-	700	-
Palmer Jr Middle	219,738	-	-	-	-
Teeland Middle	308,076	-	-	-	-
Wasilla Middle	315,359	-	-	1,100	-
High School	**2,122,792**	**50,621**	**-**	**-**	**-**
Career & Technical High	262,708	-	-	-	-
Colony High	407,268	7,160	-	-	-
Houston High	249,683	20,271	-	-	-
Joe Redington Jr/Sr High	133,599	23,190	-	-	-
Palmer High	506,597	-	-	-	-
Wasilla High	562,937	-	-	-	-
Small Attendance Area	**604,057**	**67,138**	**-**	**100**	**-**
Beryozava	10,061	7,082	-	-	-
Glacier View	67,165	700	-	-	-
Sutton Elementary	76,999	14,718	-	100	-
Su-Valley Jr/Sr High	193,817	17,520	-	-	-
Talkeetna Elementary	89,698	5,180	-	-	-
Trapper Creek Elementary	57,639	9,430	-	-	-
Willow Elementary	108,678	12,508	-	-	-
Alternative/Correspondence School	**303,425**	**775,463**	**-**	**1,000**	**-**
Burchell High	97,916	140	-	1,000	-
Mat-Su Central	45,395	697,363	-	-	-
Mat-Su Day School	52,324	27,540	-	-	-
Mat-Su Middle College	-	50,000	-	-	-
Valley Pathways	107,790	420	-	-	-
Charter School	**375,000**	**1,503,764**	**47,339**	**141,662**	**-**
Academy Charter	48,000	25,000	26,571	21,000	-
American Charter	85,000	238,164	376	2,953	-
Birchtree Charter	80,000	530,000	410	8,000	-
Fronteras Charter	80,000	58,000	15,957	25,709	-
Midnight Sun Charter	42,000	447,600	286	10,000	-
Twindly Bridge Charter	40,000	205,000	3,739	74,000	-

FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund: 100 - General Operating Fund
State Function: 600 - Operations & Maintenance

	510 Equipment	Grand Total
Elementary	**-**	**4,059,659**
Big Lake Elementary	-	**235,534**
Butte Elementary	-	**219,740**
Cottonwood Creek Elementary	-	**208,465**
Dena'ina Elementary	-	**257,113**
Finger Lake Elementary	-	**240,353**
Goose Bay Elementary	-	**199,935**
Iditarod Elementary	-	**308,412**
John Shaw Elementary	-	**245,312**
Knik Elementary	-	**270,317**
Larson Elementary	-	**255,533**
Machetanz Elementary	-	**276,618**
Meadow Lakes Elementary	-	**255,968**
Pioneer Peak Elementary	-	**118,903**
Sherrod Elementary	-	**277,709**
Snowshoe Elementary	-	**211,717**
Swanson Elementary	-	**226,373**
Tanaina Elementary	-	**251,657**
Middle School	**-**	**2,511,126**
Colony Middle	-	**402,603**
Houston Middle	-	**443,072**
Palmer Jr Middle	-	**457,294**
Teeland Middle	-	**607,080**
Wasilla Middle	-	**601,077**
High School	**-**	**4,028,778**
Career & Technical High	-	**499,897**
Colony High	-	**801,767**
Houston High	-	**436,043**
Joe Redington Jr/Sr High	-	**389,211**
Palmer High	-	**941,547**
Wasilla High	-	**960,313**
Small Attendance Area	**-**	**1,179,336**
Beryozava	-	**22,416**
Glacier View	-	**108,789**
Sutton Elementary	-	**178,137**
Su-Valley Jr/Sr High	-	**366,798**
Talkeetna Elementary	-	**168,783**
Trapper Creek Elementary	-	**128,370**
Willow Elementary	-	**206,043**
Alternative/Correspondence School	**-**	**1,393,749**
Burchell High	-	**183,600**
Mat-Su Central	-	**814,458**
Mat-Su Day School	-	**139,437**
Mat-Su Middle College	-	**50,000**
Valley Pathways	-	**206,254**
Charter School	**-**	**2,510,702**
Academy Charter	-	**197,734**
American Charter	-	**439,961**
Birchtree Charter	-	**648,397**
Fronteras Charter	-	**307,610**
Midnight Sun Charter	-	**503,091**
Twindly Bridge Charter	-	**413,909**

FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund 100 - General Operating Fund
State Function 600 - Operations & Maintenance

	320 Non-Certificated Salaries	360 Benefits & Deductions	410 Professional & Technical Services	420 Staff Travel	430 Utility Services
District Wide	**3,513,009**	**1,846,734**	**20,100**	**4,235**	**166,189**
Administration Building	32,710	10,237	-	-	15,087
Custodial Services	430,314	215,885	100	1,050	500
District Warehouse	6,951	2,191	-	-	9,447
District Wide Services	272,789	24,894	-	-	489
Facilities	2,770,245	1,593,527	20,000	3,185	140,666
Risk Management	-	-	-	-	-
Grand Total	**6,878,955**	**4,373,184**	**40,100**	**4,235**	**836,852**

FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund 100 - General Operating Fund
State Function 600 - Operations & Maintenance

	435 Energy	440 Other Purchased Services	445 Insurance Bonds & Premiums	450 Supplies & Materials	490 Other Expenses
District Wide	**640,694**	**2,179,341**	**1,562,681**	**127,000**	**45,000**
Administration Building	165,766	-	-	-	-
Custodial Services	-	378,561	-	70,000	-
District Warehouse	33,008	1,500	-	-	-
District Wide Services	-	925,400	-	-	-
Facilities	441,920	873,880	-	57,000	45,000
Risk Management	-	-	1,562,681	-	-
Grand Total	**7,007,483**	**4,717,792**	**1,610,020**	**274,712**	**45,000**

FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund — 100 - General Operating Fund
State Function — 600 - Operations & Maintenance

	510 Equipment	Grand Total
District Wide	**500**	**10,105,483**
Administration Building	-	**223,800**
Custodial Services	-	**1,096,410**
District Warehouse	-	**53,097**
District Wide Services	-	**1,223,572**
Facilities	500	**5,945,923**
Risk Management	-	**1,562,681**
Grand Total	**500**	**25,788,833**

FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund: 100 - General Operating Fund
State Function: 700 - Student Activities

	310 Certificated Salaries	320 Non-Certificated Salaries	360 Benefits & Deductions	420 Staff Travel	425 Student Travel
Elementary	**72,675**	**-**	**15,776**	**-**	**-**
Big Lake Elementary	4,275	-	928	-	-
Butte Elementary	4,275	-	928	-	-
Cottonwood Creek Elementary	4,275	-	928	-	-
Dena'ina Elementary	4,275	-	928	-	-
Finger Lake Elementary	4,275	-	928	-	-
Goose Bay Elementary	4,275	-	928	-	-
Iditarod Elementary	4,275	-	928	-	-
John Shaw Elementary	4,275	-	928	-	-
Knik Elementary	4,275	-	928	-	-
Larson Elementary	4,275	-	928	-	-
Machetanz Elementary	4,275	-	928	-	-
Meadow Lakes Elementary	4,275	-	928	-	-
Pioneer Peak Elementary	4,275	-	928	-	-
Sherrod Elementary	4,275	-	928	-	-
Snowshoe Elementary	4,275	-	928	-	-
Swanson Elementary	4,275	-	928	-	-
Tanaina Elementary	4,275	-	928	-	-
Middle School	**507,120**	**-**	**109,975**	**-**	**-**
Colony Middle	101,424	-	21,995	-	-
Houston Middle	101,424	-	21,995	-	-
Palmer Jr Middle	101,424	-	21,995	-	-
Teeland Middle	101,424	-	21,995	-	-
Wasilla Middle	101,424	-	21,995	-	-
High School	**1,199,777**	**-**	**334,767**	**-**	**330,450**
Career & Technical High	58,616	-	12,712	-	-
Colony High	235,576	-	67,863	-	75,750
Houston High	161,601	-	42,898	-	52,875
Joe Redington Jr/Sr High	276,980	-	76,218	-	50,325
Palmer High	235,576	-	67,863	-	75,750
Wasilla High	231,428	-	67,213	-	75,750
Small Attendance Area	**137,750**	**-**	**34,237**	**-**	**43,375**
Glacier View	5,130	-	1,111	-	4,500
Sutton Elementary	1,710	-	371	-	-
Su-Valley Jr/Sr High	125,780	-	31,642	-	38,875
Talkeetna Elementary	1,710	-	371	-	-
Trapper Creek Elementary	1,710	-	371	-	-
Willow Elementary	1,710	-	371	-	-
Alternative/Correspondence School	**58,616**	**-**	**12,712**	**-**	**-**
Mat-Su Central	58,616	-	12,712	-	-
District Wide	**82,752**	**4,967**	**18,399**	**355**	**169,575**
District Wide Services	37,928	4,967	8,678	355	165,675
Federal Programs	44,824	-	9,721	-	3,900
Grand Total	**2,058,690**	**4,967**	**525,866**	**355**	**543,400**

FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund: 100 - General Operating Fund
State Function: 700 - Student Activities

	440 Other Purchased Services	450 Supplies & Materials	490 Other Expenses	Grand Total
Elementary	**-**	**-**	**-**	**88,451**
Big Lake Elementary	-	-	-	**5,203**
Butte Elementary	-	-	-	**5,203**
Cottonwood Creek Elementary	-	-	-	**5,203**
Dena'ina Elementary	-	-	-	**5,203**
Finger Lake Elementary	-	-	-	**5,203**
Goose Bay Elementary	-	-	-	**5,203**
Iditarod Elementary	-	-	-	**5,203**
John Shaw Elementary	-	-	-	**5,203**
Knik Elementary	-	-	-	**5,203**
Larson Elementary	-	-	-	**5,203**
Machetanz Elementary	-	-	-	**5,203**
Meadow Lakes Elementary	-	-	-	**5,203**
Pioneer Peak Elementary	-	-	-	**5,203**
Sherrod Elementary	-	-	-	**5,203**
Snowshoe Elementary	-	-	-	**5,203**
Swanson Elementary	-	-	-	**5,203**
Tanaina Elementary	-	-	-	**5,203**
Middle School	**-**	**-**	**-**	**617,095**
Colony Middle	-	-	-	**123,419**
Houston Middle	-	-	-	**123,419**
Palmer Jr Middle	-	-	-	**123,419**
Teeland Middle	-	-	-	**123,419**
Wasilla Middle	-	-	-	**123,419**
High School	**60,750**	**-**	**-**	**1,925,744**
Career & Technical High	-	-	-	**71,328**
Colony High	12,150	-	-	**391,339**
Houston High	12,150	-	-	**269,524**
Joe Redington Jr/Sr High	12,150	-	-	**415,673**
Palmer High	12,150	-	-	**391,339**
Wasilla High	12,150	-	-	**386,541**
Small Attendance Area	**-**	**-**	**-**	**215,362**
Glacier View	-	-	-	**10,741**
Sutton Elementary	-	-	-	**2,081**
Su-Valley Jr/Sr High	-	-	-	**196,297**
Talkeetna Elementary	-	-	-	**2,081**
Trapper Creek Elementary	-	-	-	**2,081**
Willow Elementary	-	-	-	**2,081**
Alternative/Correspondence School	**-**	**-**	**-**	**71,328**
Mat-Su Central	-	-	-	**71,328**
District Wide	**32,585**	**56,195**	**105,274**	**470,102**
District Wide Services	32,585	51,708	104,720	**406,616**
Federal Programs	-	4,487	554	**63,486**
Grand Total	**93,335**	**56,195**	**105,274**	**3,388,082**

FY 2019 Adopted Expenditure Summary
Function-Object-Location

Fund	100 - General Operating Fund
State Function	760 - Student Transportation

	440 Other Purchased Services	Grand Total
District Wide	**20,000**	**20,000**
Student Transportation	20,000	**20,000**
Grand Total	**20,000**	**20,000**

FY 2019 Adopted Expenditure Summary
Function-Object-Location

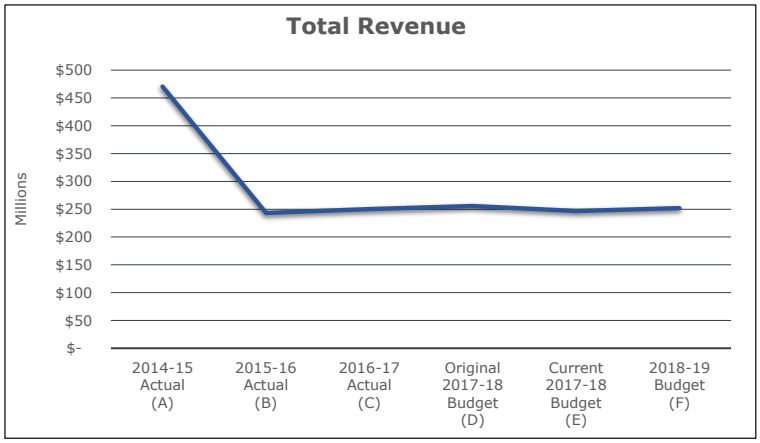
Fund	100 - General Operating Fund
State Function	900 - Other Financing Uses

	550 Transfers to Other Funds	Grand Total
District Wide	**3,501,123**	**3,501,123**
Operating Reserves	3,501,123	**3,501,123**
Grand Total	**3,501,123**	**3,501,123**

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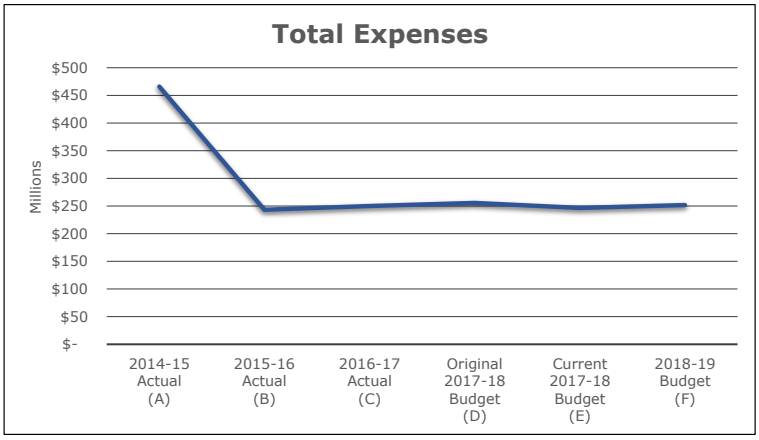
Fund: 100 General Operating Fund Revenue Summary
Location: District Wide
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
REVENUE FROM LOCAL SOURCES:								
Borough Direct Appropriation	$ 51,291,720	$ 52,665,941	$ 55,841,300	$ 55,841,300	$ 55,841,300	$ 58,398,915	$ 2,557,615	5%
Local	430,864	699,698	685,839	492,966	453,368	455,000	1,632	0%
Other Local Reimbursements	1,669,618	1,797,802	1,854,746	-	-	-	-	0%
Total Revenue From Local Sources	**53,392,202**	**55,163,441**	**58,381,885**	**56,334,266**	**56,294,668**	**58,853,915**	**2,559,247**	**5%**
REVENUE FROM STATE SOURCES:								
Foundation Program	$ 155,076,933	$ 163,573,689	$ 169,628,234	$ 170,461,764	$ 169,972,247	$ 168,267,216	$ (1,705,031)	-1%
School Improvement	496,904	517,671	531,101	538,480	537,159	537,776	617	0%
Energy Relief Grant	5,300,487	-	-	-	-	-	-	0%
TRS On-Behalf	239,848,269	16,045,044	14,735,551	22,043,500	13,552,780	15,631,302	2,078,522	15%
PERS On-Behalf	13,941,378	1,875,047	1,507,427	4,118,076	1,041,608	1,947,692	906,084	87%
Other State Revenue	-	-	-	-	-	2,737,643	2,737,643	100%
Total Revenue From State Sources	**414,663,971**	**182,011,451**	**186,402,313**	**197,161,820**	**185,103,794**	**189,121,629**	**4,017,835**	**2%**
REVENUE FROM FEDERAL SOURCES:								
E-Rate	$ 1,222,684	$ 2,437,337	$ 1,349,403	$ 1,211,563	$ 1,211,563	$ 1,283,263	$ 71,700	6%
Medicaid Reimbursement	1,150,746	1,066,987	1,090,092	1,000,000	1,000,000	1,047,478	47,478	5%
Total Revenue From Federal Sources	**2,373,430**	**3,504,324**	**2,439,495**	**2,211,563**	**2,211,563**	**2,330,741**	**119,178**	**5%**
APPROPRIATIONS & TRANSFERS:								
Appropriation from Fund Balance	$ -	$ 2,590,562	$ 2,932,728	$ -	$ 3,039,156	$ 1,542,275	$ (1,496,881)	-49%
Transfers from Other Funds	-	-	-	-	31,229	-	(31,229)	-100%
Total Appropriations & Transfers	**-**	**2,590,562**	**2,932,728**	**-**	**3,070,385**	**1,542,275**	**(1,528,110)**	**-50%**
REVENUE TOTALS	**$ 470,429,603**	**$ 243,269,778**	**$ 250,156,422**	**$ 255,707,649**	**$ 246,680,410**	**$ 251,848,560**	**$ 5,168,150**	**2%**



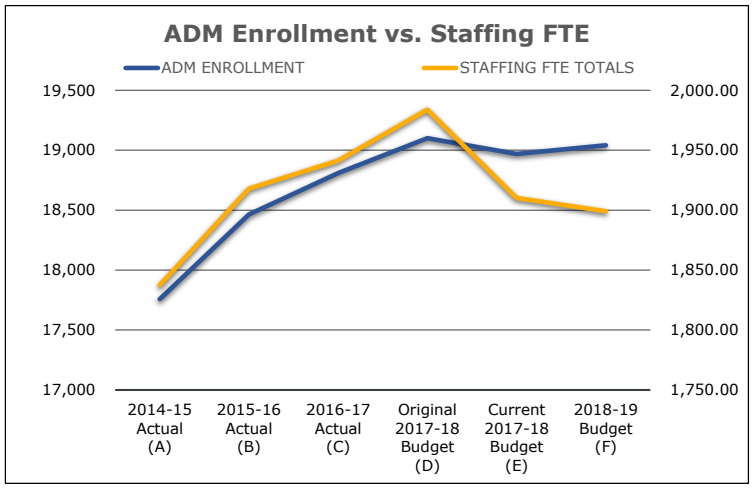
Fund: 100 General Operating Fund Expense Summary
Location: District Wide
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL SERVICES								
310 Certificated Salaries	$ 90,726,666	$ 94,248,107	$ 96,964,222	$ 94,119,909	$ 94,175,903	$ 95,662,803	$ 1,486,900	2%
320 Non-Certificated Salaries	32,094,407	34,287,629	36,593,394	34,577,976	$ 34,257,700	34,904,856	647,156	2%
360 Employee Benefits	306,290,254	73,683,544	76,902,384	86,399,230	$ 74,161,563	79,693,647	5,532,084	7%
Subtotal Personnel	**429,111,327**	**202,219,280**	**210,459,998**	**215,097,115**	**202,595,166**	**210,261,306**	**7,666,140**	**4%**
NON PERSONNEL SERVICES								
410 Professional & Technical Svc	2,538,623	2,746,120	3,038,423	3,200,279	4,161,664	4,708,733	547,069	13%
420 Staff Travel	745,109	506,556	608,819	769,351	670,719	582,932	(87,787)	-13%
425 Student Travel	592,882	668,019	809,405	693,474	769,641	722,680	(46,961)	-6%
430 Utilities	1,924,505	2,331,036	2,654,171	2,885,437	2,961,445	3,176,142	214,697	7%
435 Energy	5,159,703	5,370,293	6,578,265	5,969,526	6,313,154	7,007,483	694,329	11%
440 Purchased Services	7,582,491	9,692,554	8,436,935	8,648,000	8,749,152	8,438,144	(311,008)	-4%
445 Insurance & Bond Premiums	1,811,022	2,309,223	1,893,839	2,772,377	2,095,630	2,079,828	(15,802)	-1%
450 Supplies & Materials	11,974,974	13,011,503	10,093,810	11,900,805	14,064,087	10,286,768	(3,777,319)	-27%
480 Tuition	97,500	5,280	-	92,625	92,625	97,500	4,875	5%
490 Other Expenses	893,728	1,086,514	1,804,635	419,530	700,138	1,504,828	804,690	115%
495 Indirect Cost	(643,954)	(515,677)	(565,408)	(619,827)	(607,008)	(810,408)	(203,400)	0%
510 Equipment	456,119	1,192,977	502,293	509,248	462,478	291,500	(170,978)	-37%
540 Capital Outlay	-	-	649,026	-	-	-	-	0%
550 Transfers to Other Funds	3,692,367	2,646,100	3,192,212	3,369,709	3,651,518	3,501,123	(150,395)	-4%
Subtotal Non Personnel	**36,825,068**	**41,050,498**	**39,696,426**	**40,610,534**	**44,085,244**	**41,587,253**	**(2,497,990)**	**-6%**
LOCATION TOTALS	**$ 465,936,395**	**$ 243,269,778**	**$ 250,156,422**	**$ 255,707,649**	**$ 246,680,410**	**$ 251,848,559**	**$ 5,168,149**	**2%**



Fund: 100 General Operating Fund Staffing Summary
Location: District Wide
Date: 6/6/2018

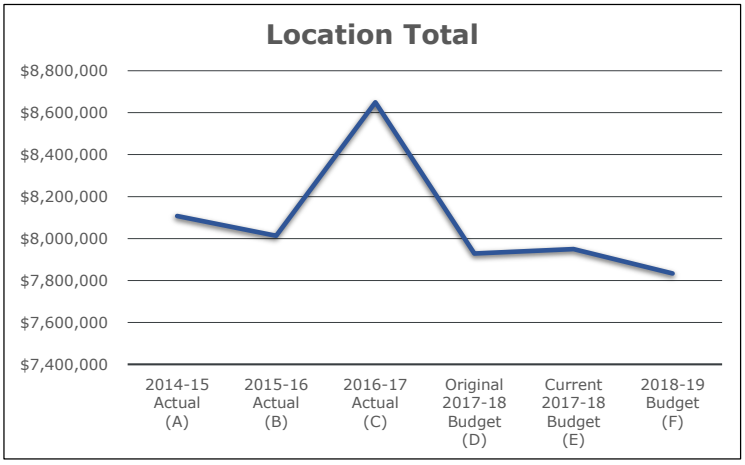
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	8.85	8.35	8.35	8.35	7.85	7.85	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	56.99	60.49	61.39	63.14	62.79	61.87	(0.92)	-1%
Classroom Teacher	656.00	686.88	679.08	690.68	701.25	694.53	(6.72)	-1%
SPED Teacher	178.83	172.21	180.21	200.05	186.31	187.81	1.50	1%
Specialist - Schools	142.89	147.03	141.03	130.32	134.58	130.71	(3.87)	-3%
Counselor	27.71	30.98	33.48	30.49	30.89	29.99	(0.90)	-3%
Nurse	30.30	30.25	32.05	33.02	32.42	32.22	(0.20)	-1%
Specialist - Department	100.44	106.49	107.49	107.15	86.98	87.88	0.90	1%
Certified Sub Total	**1,202.01**	**1,242.68**	**1,243.08**	**1,263.20**	**1,243.07**	**1,232.86**	**(10.21)**	**-1%**
CLASSIFIED FTE								
Director	7.80	7.00	7.00	6.25	6.25	6.25	-	0%
Supervisor	19.50	22.50	22.00	22.50	24.50	24.50	-	0%
Instructional Aides	253.14	278.78	291.05	317.20	286.15	283.15	(3.00)	-1%
Support Staff	143.19	144.00	149.25	150.00	131.13	132.13	1.00	1%
Custodial Staff	110.23	113.98	119.11	121.86	102.23	102.23	-	0%
Specialist - Department	101.65	109.06	109.81	102.81	116.91	117.91	1.00	1%
Classified Sub Total	**635.50**	**675.32**	**698.21**	**720.62**	**667.17**	**666.17**	**(1.00)**	**0%**
STAFFING FTE TOTALS	**1,837.51**	**1,918.00**	**1,941.29**	**1,983.82**	**1,910.24**	**1,899.03**	**(11.22)**	**-1%**



The fund used to account for all operations of the school district not required by law or administrative action to be accounted for in another fund.

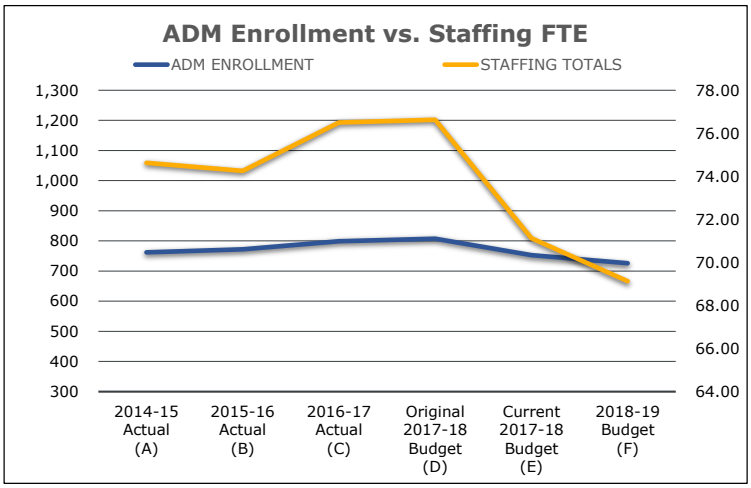
Fund: 100 General Operating Fund
Location: 001 Palmer High School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 4,109,712	$ 4,089,190	$ 4,362,980	$ 4,129,582	$ 4,107,786	$ 3,981,341	$ (126,445)	-3%
320 Non-Certificated Salaries	963,658	944,988	982,990	823,408	843,886	800,437	(43,449)	-5%
360 Employee Benefits	2,152,269	2,176,437	2,419,986	2,266,223	2,245,514	2,246,959	1,445	0%
Subtotal Personnel	**7,225,640**	**7,210,615**	**7,765,957**	**7,219,213**	**7,197,186**	**7,028,737**	**(168,449)**	**-2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	201	-	-	-	52,100	52,100	100%
420 Staff Travel	19,997	8,722	7,727	3,960	9,295	3,960	(5,335)	-57%
425 Student Travel	100,340	90,110	100,636	85,750	75,750	75,750	-	0%
430 Utilities	46,771	41,509	49,562	61,913	63,449	61,182	(2,267)	-4%
435 Energy	424,157	390,213	471,785	443,772	462,070	506,597	44,527	10%
440 Purchased Services	24,090	22,447	23,424	17,150	16,473	12,150	(4,323)	-26%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	155,464	129,206	124,559	96,885	109,148	92,874	(16,274)	-15%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	111,013	119,734	105,941	-	15,835	-	(15,835)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**881,832**	**802,142**	**883,634**	**709,430**	**752,020**	**804,613**	**52,593**	**7%**
LOCATION TOTALS	**$ 8,107,472**	**$ 8,012,757**	**$ 8,649,590**	**$ 7,928,643**	**$ 7,949,206**	**$ 7,833,350**	**$ (115,856)**	**-1%**



Fund: 100 General Operating Fund
Location: 001 Palmer High School
Date: 6/6/2018

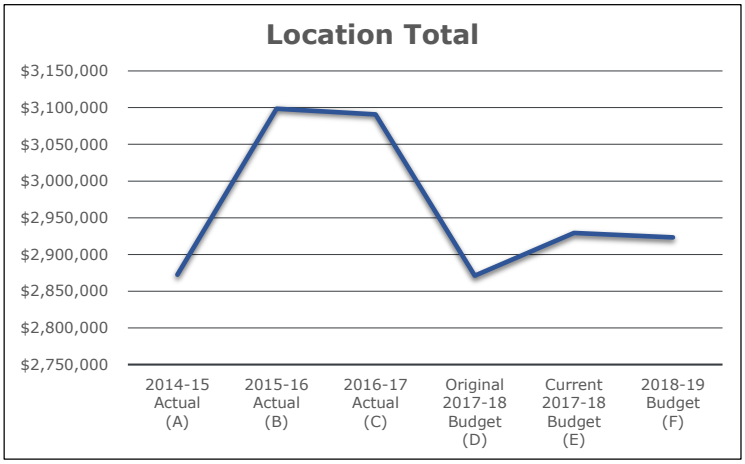
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**761.89**	**772.04**	**799.00**	**807.45**	**752.90**	**726.00**	**(26.90)**	**-4%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Classroom Teacher	26.00	27.00	28.00	28.00	27.00	26.00	(1.00)	-4%
SPED Teacher	8.00	9.00	9.00	9.00	9.00	9.00	-	0%
Specialist - Schools	11.50	9.00	9.00	10.00	8.00	7.00	(1.00)	-13%
Counselor	2.50	3.00	4.00	3.00	3.00	3.00	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**52.00**	**52.00**	**54.00**	**54.00**	**51.00**	**49.00**	**(2.00)**	**-4%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	11.63	10.75	10.75	10.13	8.63	8.63	-	0%
Support Staff	5.00	5.50	5.75	5.50	5.50	5.50	-	0%
Custodial Staff	6.00	6.00	6.00	7.00	6.00	6.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**22.63**	**22.25**	**22.50**	**22.63**	**20.13**	**20.13**	**-**	**0%**
STAFFING TOTALS	**74.63**	**74.25**	**76.50**	**76.63**	**71.13**	**69.13**	**(2.00)**	**-3%**



Palmer High School was built in 1976 with renovations in 1982, 1987 and 2018. Since 1999, it has housed the International Baccalaureate (IB) program. In addition to IB, Palmer High School offers a variety of CTE courses including culinary arts, auto shop, wood shop, business courses, and one of the only agriculture programs in the State.

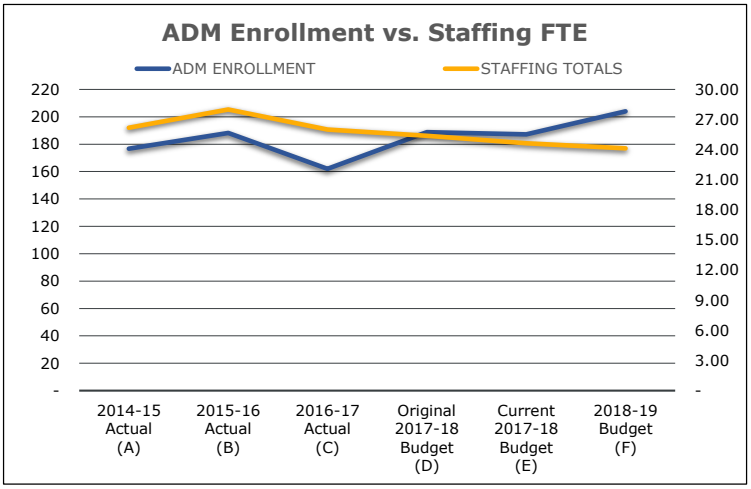
Fund: 100 General Operating Fund
Location: 002 Su-Valley Jr/Sr High School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,471,787	$ 1,615,829	$ 1,560,579	$ 1,453,342	$ 1,475,968	$ 1,487,082	$ 11,114	1%
320 Non-Certificated Salaries	356,859	379,265	377,638	301,470	325,042	285,495	(39,547)	-12%
360 Employee Benefits	738,472	823,621	879,462	835,910	843,990	860,951	16,961	2%
Subtotal Personnel	**2,567,117**	**2,818,715**	**2,817,679**	**2,590,722**	**2,645,000**	**2,633,528**	**(11,472)**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,320	1,479	1,320	1,320	3,128	1,520	(1,608)	-51%
425 Student Travel	37,569	40,670	38,450	42,875	45,869	38,875	(6,994)	-15%
430 Utilities	7,698	7,844	7,450	9,180	9,730	9,838	108	1%
435 Energy	177,693	169,213	162,866	178,112	173,535	193,817	20,282	12%
440 Purchased Services	9,374	11,345	14,800	21,460	23,640	17,520	(6,120)	-26%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	33,273	32,150	23,339	27,399	25,673	27,529	1,856	7%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	38,461	17,157	18,956	-	2,805	600	(2,205)	-79%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	5,937	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**305,388**	**279,858**	**273,118**	**280,346**	**284,380**	**289,699**	**5,319**	**2%**
LOCATION TOTALS	**$ 2,872,505**	**$ 3,098,573**	**$ 3,090,797**	**$ 2,871,068**	**$ 2,929,380**	**$ 2,923,227**	**$ (6,153)**	**0%**



Fund: 100 General Operating Fund
Location: 002 Su-Valley Jr/Sr High School
Date: 6/6/2018

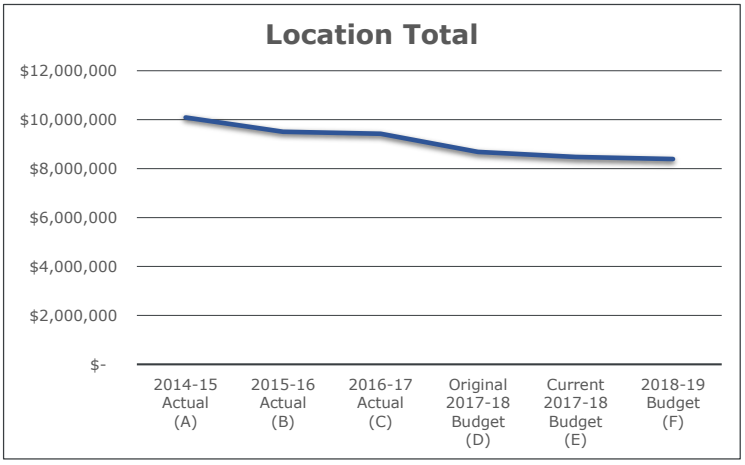
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**176.65**	**188.15**	**162.00**	**188.80**	**187.10**	**204.00**	**16.90**	**9%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	10.06	11.00	10.00	10.25	10.00	9.00	(1.00)	-10%
SPED Teacher	2.00	2.00	2.00	2.00	2.00	3.00	1.00	50%
Specialist - Schools	3.75	3.75	2.75	3.00	3.00	3.00	-	0%
Counselor	1.00	1.00	1.00	1.00	-	-	-	0%
Nurse	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**18.31**	**19.25**	**17.25**	**17.75**	**16.50**	**16.50**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	2.88	2.00	2.00	2.63	4.13	3.63	(0.50)	-12%
Support Staff	2.00	3.75	3.75	2.00	2.00	2.00	-	0%
Custodial Staff	3.00	3.00	3.00	3.00	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**7.88**	**8.75**	**8.75**	**7.63**	**8.13**	**7.63**	**(0.50)**	**-6%**
STAFFING TOTALS	**26.19**	**28.00**	**26.00**	**25.38**	**24.63**	**24.13**	**(0.50)**	**-2%**



Su-Valley Jr/Sr High School was built in 2009, after the previous structure burned down. Su-Valley has a certified, award winning "green school" design. It hosts several programs, including iTech/APEX, Battle of the Books, Student Government, and Business Professionals of America, along with several competitive sports teams.

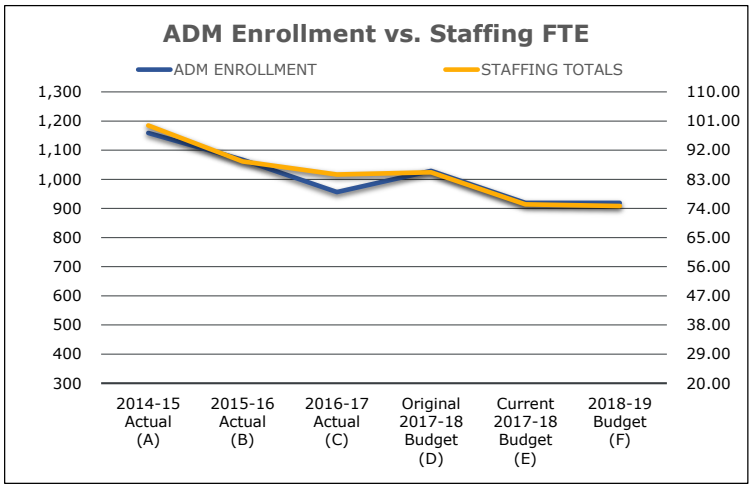
Fund: 100 General Operating Fund
Location: 003 Wasilla High School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 5,032,051	$ 4,701,956	$ 4,692,222	$ 4,402,898	$ 4,209,107	$ 4,223,398	$ 14,291	0%
320 Non-Certificated Salaries	1,337,422	1,229,383	1,130,111	904,563	889,209	837,733	(51,476)	-6%
360 Employee Benefits	2,765,055	2,569,680	2,645,127	2,438,295	2,337,117	2,401,184	64,067	3%
Subtotal Personnel	**9,134,528**	**8,501,019**	**8,467,460**	**7,745,756**	**7,435,433**	**7,462,315**	**26,882**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	64,213	47,248	44,833	63,000	63,000	52,100	(10,900)	-17%
420 Staff Travel	6,573	12,954	9,592	6,760	11,111	3,960	(7,151)	-64%
425 Student Travel	98,334	99,823	97,824	87,270	77,270	75,750	(1,520)	-2%
430 Utilities	57,849	55,207	51,127	97,409	100,651	104,747	4,096	4%
435 Energy	480,685	465,780	490,836	509,818	604,996	562,937	(42,059)	-7%
440 Purchased Services	25,586	24,907	28,539	24,641	19,723	12,150	(7,573)	-38%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	171,432	197,617	156,927	147,539	155,918	117,663	(38,255)	-25%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	49,853	92,045	77,099	-	12,040	-	(12,040)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	6,591	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**954,527**	**1,002,173**	**956,777**	**936,437**	**1,044,709**	**929,307**	**(115,402)**	**-11%**
LOCATION TOTALS	**$ 10,089,055**	**$ 9,503,192**	**$ 9,424,237**	**$ 8,682,193**	**$ 8,480,142**	**$ 8,391,622**	**$ (88,520)**	**-1%**



Fund: 100 General Operating Fund
Location: 003 Wasilla High School
Date: 6/6/2018

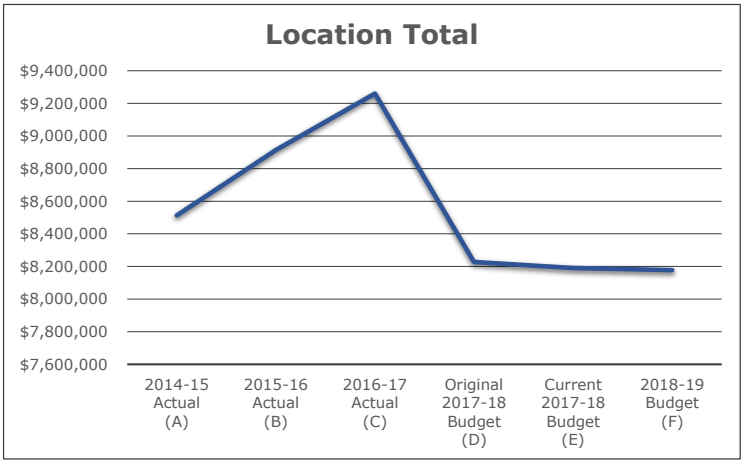
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**1,159.00**	**1,067.25**	**956.00**	**1,028.95**	**919.00**	**919.00**	**-**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Classroom Teacher	40.00	37.00	33.00	33.50	29.50	29.00	(0.50)	-2%
SPED Teacher	12.00	9.00	9.00	10.00	9.00	9.00	-	0%
Specialist - Schools	9.00	7.00	7.00	8.00	8.00	8.00	-	0%
Counselor	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**69.00**	**61.00**	**57.00**	**59.50**	**54.50**	**54.00**	**(0.50)**	**-1%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	16.63	14.50	14.50	11.63	9.75	9.75	-	0%
Support Staff	6.00	6.00	6.00	6.00	5.00	5.00	-	0%
Custodial Staff	8.00	7.00	7.00	8.00	6.00	6.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**30.63**	**27.50**	**27.50**	**25.63**	**20.75**	**20.75**	**-**	**0%**
STAFFING TOTALS	**99.63**	**88.50**	**84.50**	**85.13**	**75.25**	**74.75**	**(0.50)**	**-1%**



Wasilla High School was built in 1976. At 210,886 square feet, it is the largest school in the Mat-Su Valley. Wasilla High School hosts the iTech/APEX program, along with Airforce JROTC, National Honor Society, Skills USA, Student Council, and several competitive sports teams. The Wasilla High School pool is used by students and the public alike.

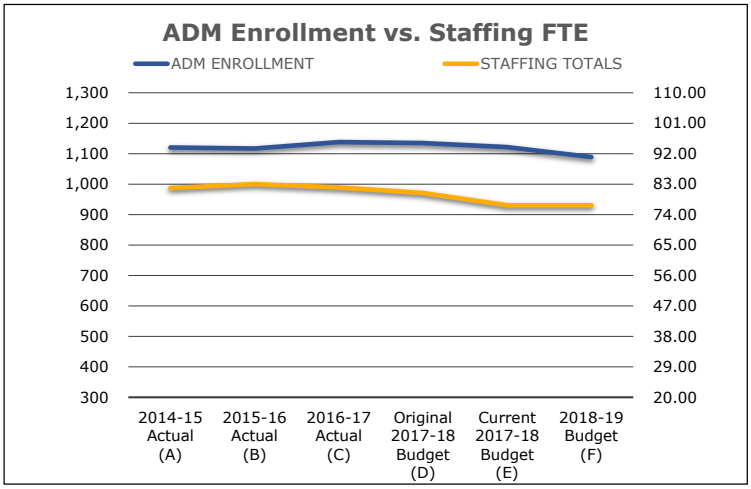
Fund: 100 General Operating Fund
Location: 005 Colony High School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 4,694,425	$ 4,894,420	$ 4,991,733	$ 4,499,150	$ 4,430,314	$ 4,370,867	$ (59,447)	-1%
320 Non-Certificated Salaries	917,408	947,348	958,702	748,033	803,916	779,294	(24,622)	-3%
360 Employee Benefits	2,217,109	2,327,928	2,540,495	2,318,640	2,279,878	2,336,246	56,368	2%
Subtotal Personnel	**7,828,941**	**8,169,695**	**8,490,930**	**7,565,823**	**7,514,108**	**7,486,407**	**(27,701)**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	26,050	26,050	100%
420 Staff Travel	7,808	17,732	13,711	10,330	12,438	10,460	(1,978)	-16%
425 Student Travel	107,433	107,792	103,736	85,750	75,750	75,750	-	0%
430 Utilities	18,190	16,794	18,106	21,765	18,408	20,484	2,076	11%
435 Energy	330,340	322,879	348,586	381,180	379,757	407,268	27,511	7%
440 Purchased Services	22,807	24,651	30,643	27,461	22,370	22,810	440	2%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	180,127	180,608	184,910	125,651	145,432	123,496	(21,936)	-15%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	17,543	73,406	69,414	9,800	22,275	5,000	(17,275)	-78%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**684,249**	**743,862**	**769,107**	**661,937**	**676,430**	**691,318**	**14,888**	**2%**
LOCATION TOTALS	**$ 8,513,190**	**$ 8,913,558**	**$ 9,260,037**	**$ 8,227,760**	**$ 8,190,538**	**$ 8,177,725**	**$ (12,813)**	**0%**



Fund: 100 General Operating Fund
Location: 005 Colony High School
Date: 6/6/2018

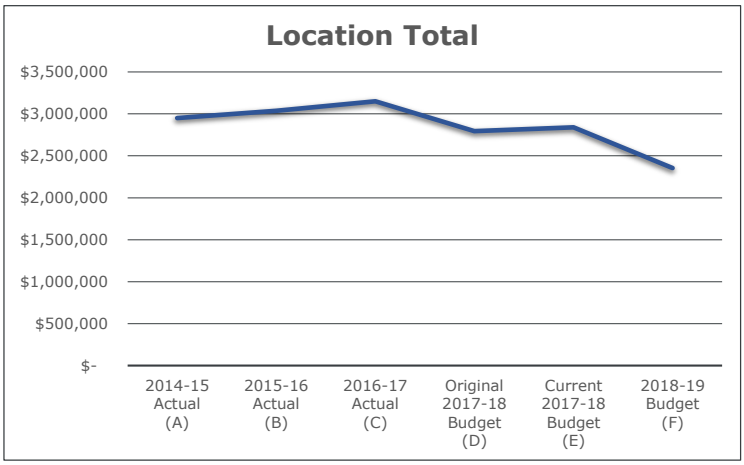
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**1,120.35**	**1,116.80**	**1,138.00**	**1,134.80**	**1,121.48**	**1,089.00**	**(32.48)**	**-3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Classroom Teacher	36.50	37.50	35.50	36.70	35.00	34.00	(1.00)	-3%
SPED Teacher	5.50	8.00	8.00	8.00	7.00	7.00	-	0%
Specialist - Schools	9.50	7.00	7.00	8.00	8.50	8.50	-	0%
Counselor	4.00	4.00	5.00	4.00	4.00	4.00	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**59.50**	**60.50**	**59.50**	**60.70**	**58.50**	**57.50**	**(1.00)**	**-2%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	10.38	9.50	9.50	7.00	7.25	7.25	-	0%
Support Staff	6.00	6.00	6.00	5.00	5.00	6.00	1.00	20%
Custodial Staff	6.00	7.00	7.00	7.63	6.00	6.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**22.38**	**22.50**	**22.50**	**19.63**	**18.25**	**19.25**	**1.00**	**5%**
STAFFING TOTALS	**81.88**	**83.00**	**82.00**	**80.33**	**76.75**	**76.75**	**-**	**0%**



Colony High School was built in 1988 but the school was not occupied by students until the 1992 school year. Colony High School has the largest grounds of any school in the Mat-Su Valley, at 14.7 acres. It boasts extensive cross country trails, large playing fields, and a high ropes course. Programatically, Colony High School includes iTech/APEX, National Honor Society, and Army JROTC.

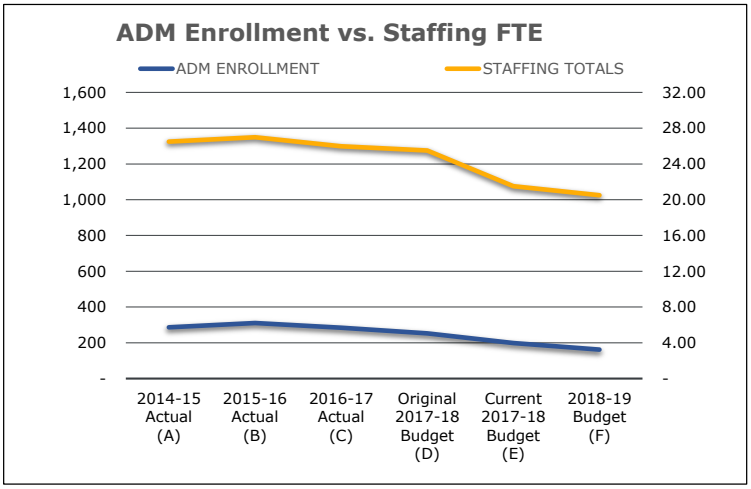
Fund: 100 General Operating Fund
Location: 006 Burchell High School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,369,712	$ 1,510,166	$ 1,575,775	$ 1,495,057	$ 1,442,345	$ 1,311,375	$ (130,970)	-9%
320 Non-Certificated Salaries	331,802	253,107	220,250	116,737	178,316	195,326	17,010	10%
360 Employee Benefits	726,847	739,962	810,960	657,446	678,528	631,160	(47,368)	-7%
Subtotal Personnel	**2,428,362**	**2,503,235**	**2,606,985**	**2,269,240**	**2,299,189**	**2,137,861**	**(161,328)**	**-7%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	4,000	6,078	4,611	3,960	5,212	3,960	(1,252)	-24%
425 Student Travel	-	150	-	-	-	-	-	0%
430 Utilities	11,875	11,768	12,505	16,983	17,400	17,116	(284)	-2%
435 Energy	81,788	86,032	88,255	89,289	109,057	97,916	(11,141)	-10%
440 Purchased Services	387,887	388,483	389,590	387,640	388,140	81,140	(307,000)	-79%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	31,679	36,112	24,725	27,276	17,512	16,541	(971)	-6%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	5,064	5,571	23,496	-	3,725	-	(3,725)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**522,292**	**534,194**	**543,182**	**525,148**	**541,046**	**216,673**	**(324,373)**	**-60%**
LOCATION TOTALS	**$ 2,950,654**	**$ 3,037,429**	**$ 3,150,168**	**$ 2,794,388**	**$ 2,840,235**	**$ 2,354,534**	**$ (485,701)**	**-17%**



Fund: 100 General Operating Fund
Location: 006 Burchell High School
Date: 6/6/2018

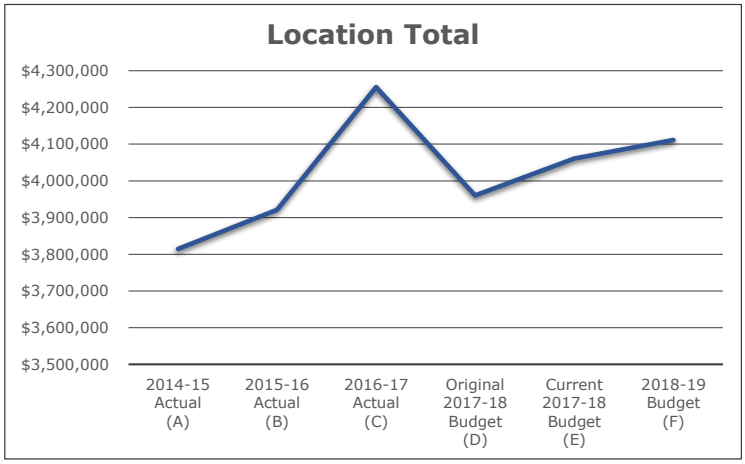
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**287.10**	**310.60**	**284.00**	**252.55**	**198.50**	**162.00**	**(36.50)**	**-18%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.49	2.49	2.49	2.49	1.50	1.50	-	0%
Classroom Teacher	8.00	10.50	9.50	10.00	10.00	10.00	-	0%
SPED Teacher	1.50	1.99	1.99	2.00	2.50	2.00	(0.50)	-20%
Specialist - Schools	6.00	3.00	3.00	2.50	-	-	-	0%
Counselor	1.00	1.50	1.50	2.50	1.50	1.00	(0.50)	-33%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**18.99**	**20.48**	**19.48**	**20.49**	**16.50**	**15.50**	**(1.00)**	**-6%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	2.50	1.00	1.00	1.00	1.00	1.00	-	0%
Support Staff	3.00	3.50	3.50	2.00	2.50	2.50	-	0%
Custodial Staff	2.00	2.00	2.00	2.00	1.50	1.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**7.50**	**6.50**	**6.50**	**5.00**	**5.00**	**5.00**	**-**	**0%**
STAFFING TOTALS	**26.49**	**26.98**	**25.98**	**25.49**	**21.50**	**20.50**	**(1.00)**	**-5%**



Burchell High School was established in 1989 as an alternative to traditional education. Burchell High School is a community supported trauma sensitive school whose mission is to provide hope through education. Burchell has two educational pathways: APEX and Summit Learning. Summit Learning is project-based and prepares 9-12th grade students for 21st century skills such as problem solving, collaboration, creative and critical thinking.

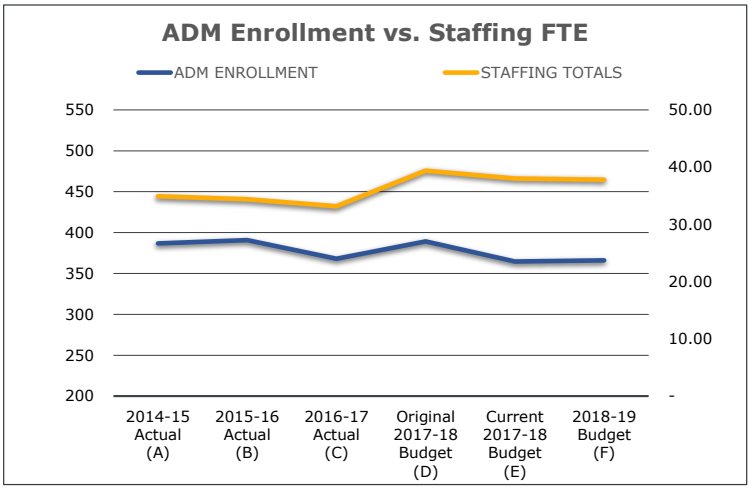
Fund: 100 General Operating Fund
Location: 007 Houston High School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,083,056	$ 2,095,549	$ 2,118,191	$ 2,037,671	$ 2,044,112	$ 2,103,631	$ 59,519	3%
320 Non-Certificated Salaries	336,274	378,995	490,861	400,632	471,753	405,930	(65,823)	-14%
360 Employee Benefits	988,410	1,017,422	1,181,061	1,141,038	1,131,985	1,180,769	48,784	4%
Subtotal Personnel	**3,407,739**	**3,491,966**	**3,790,112**	**3,579,341**	**3,647,850**	**3,690,330**	**42,480**	**1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	26,050	26,050	100%
420 Staff Travel	3,151	1,857	1,811	3,424	2,104	3,290	1,186	56%
425 Student Travel	77,928	79,248	77,256	66,885	53,385	52,875	(510)	-1%
430 Utilities	10,222	11,463	11,262	12,392	13,455	13,296	(159)	-1%
435 Energy	202,766	203,157	236,056	219,649	249,486	249,683	197	0%
440 Purchased Services	35,810	43,011	54,717	40,214	47,122	32,921	(14,201)	-30%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	58,921	63,349	61,108	38,435	42,342	43,028	686	2%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	17,806	27,370	23,168	-	4,760	-	(4,760)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**406,605**	**429,455**	**465,379**	**380,999**	**412,654**	**421,143**	**8,489**	**2%**
LOCATION TOTALS	**$ 3,814,344**	**$ 3,921,421**	**$ 4,255,491**	**$ 3,960,340**	**$ 4,060,504**	**$ 4,111,473**	**$ 50,969**	**1%**



Fund: 100 General Operating Fund
Location: 007 Houston High School
Date: 6/6/2018

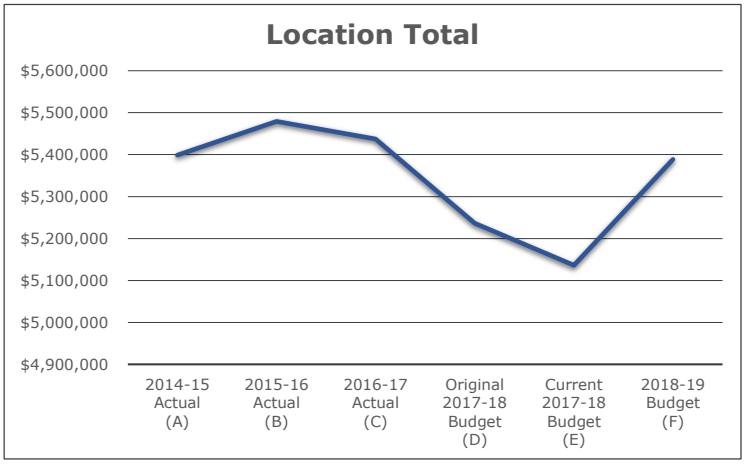
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**386.60**	**390.75**	**368.00**	**389.30**	**364.60**	**366.00**	**1.40**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	14.50	14.00	12.00	13.00	12.00	12.00	-	0%
SPED Teacher	5.00	6.00	6.00	6.00	6.00	6.00	-	0%
Specialist - Schools	4.50	4.00	4.00	4.00	5.50	5.50	-	0%
Counselor	1.23	1.50	1.50	1.50	1.50	1.50	-	0%
Nurse	0.80	-	0.80	1.00	1.00	0.80	(0.20)	100%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**28.03**	**27.50**	**26.30**	**27.50**	**28.00**	**27.80**	**(0.20)**	**-1%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.38	1.38	1.38	5.38	4.00	4.00	-	0%
Support Staff	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.50	2.50	2.50	3.50	3.00	3.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**6.88**	**6.88**	**6.88**	**11.88**	**10.00**	**10.00**	**-**	**0%**
STAFFING TOTALS	**34.91**	**34.38**	**33.18**	**39.38**	**38.00**	**37.80**	**(0.20)**	**-1%**



Houston High School was built in 2003. In addition to hosting an iTech/APEX program, Houston High School has a strong music program, various sports teams, Business Professionals of America, Peer Helpers, and National Honor Society.

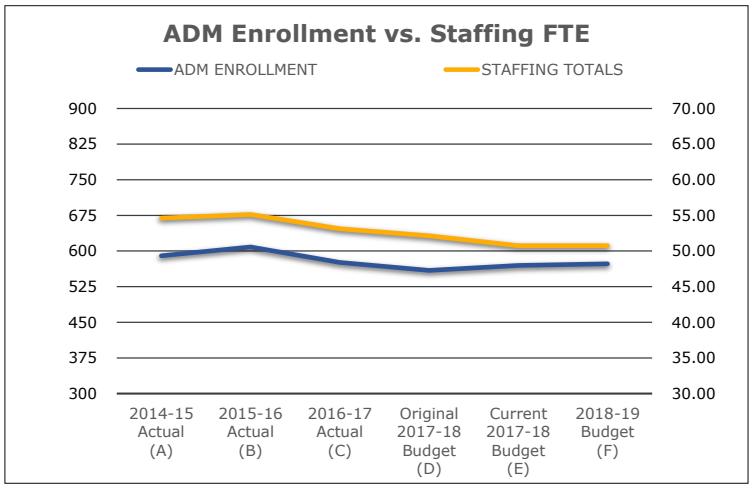
Fund: 100 General Operating Fund
Location: 010 Palmer Jr Middle School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,967,068	$ 2,964,059	$ 2,880,235	$ 2,782,779	$ 2,742,537	$ 2,888,730	$ 146,193	5%
320 Non-Certificated Salaries	605,777	641,915	606,245	568,096	585,617	546,444	(39,173)	-7%
360 Employee Benefits	1,529,269	1,550,272	1,644,098	1,583,097	1,517,643	1,570,516	52,873	3%
Subtotal Personnel	**5,102,114**	**5,156,245**	**5,130,577**	**4,933,972**	**4,845,797**	**5,005,690**	**159,893**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	189	-	-	-	52,100	52,100	100%
420 Staff Travel	2,333	342	542	2,040	60	2,240	2,180	3633%
425 Student Travel	415	3,705	2,375	-	2,528	200	(2,328)	-92%
430 Utilities	18,657	25,255	25,301	21,019	20,330	32,611	12,281	60%
435 Energy	180,853	185,503	192,831	205,798	201,196	219,738	18,542	9%
440 Purchased Services	2,686	3,355	1,791	-	1,185	500	(685)	-58%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	57,892	77,632	65,244	73,323	64,836	75,852	11,016	17%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	28,824	27,006	18,664	-	299	-	(299)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	4,995	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**296,655**	**322,988**	**306,748**	**302,180**	**290,434**	**383,241**	**92,807**	**32%**
LOCATION TOTALS	**$ 5,398,769**	**$ 5,479,234**	**$ 5,437,325**	**$ 5,236,152**	**$ 5,136,231**	**$ 5,388,931**	**$ 252,700**	**5%**



Fund: 100 General Operating Fund
Location: 010 Palmer Jr Middle School
Date: 6/6/2018

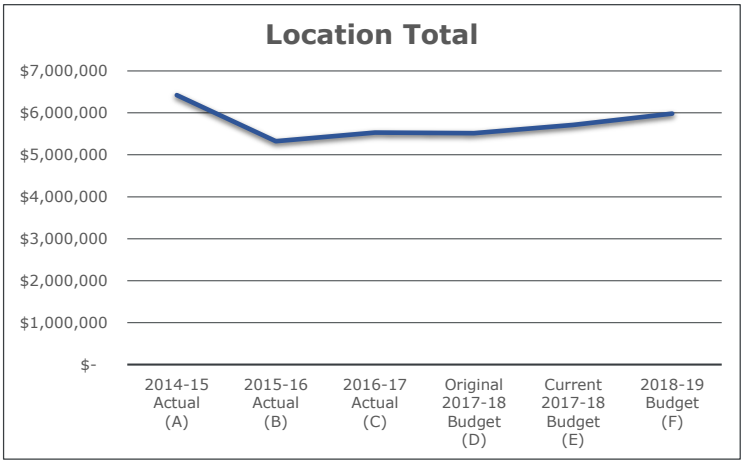
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**589.90**	**608.50**	**576.00**	**559.20**	**569.55**	**573.00**	**3.45**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	24.00	24.00	22.00	22.00	21.00	22.00	1.00	5%
SPED Teacher	8.00	7.00	7.00	7.00	7.00	7.00	-	0%
Specialist - Schools	2.00	2.00	2.00	2.00	1.00	1.00	-	0%
Counselor	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**39.00**	**38.00**	**36.00**	**36.00**	**34.00**	**35.00**	**1.00**	**3%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	7.63	9.13	9.13	8.13	8.75	7.75	(1.00)	-11%
Support Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Custodial Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**15.63**	**17.13**	**17.13**	**16.13**	**16.75**	**15.75**	**(1.00)**	**-6%**
STAFFING TOTALS	**54.63**	**55.13**	**53.13**	**52.13**	**50.75**	**50.75**	**-**	**0%**



Palmer Jr Middle School is one of the oldest school in the Mat-Su Valley, being constructed in 1953 and serving as the original Palmer High School until 1976. Palmer Jr Middle School has many academic offerings such as STEM (Science, Technology, Engineering and Math), computers/coding, advanced level classes for all grade levels and high caliber electives such as art, music/choir and survey of languages (Spanish and American Sign Language). It also offers many sports activities including basketball, volleyball, wresting, track and Native Youth Olympics.

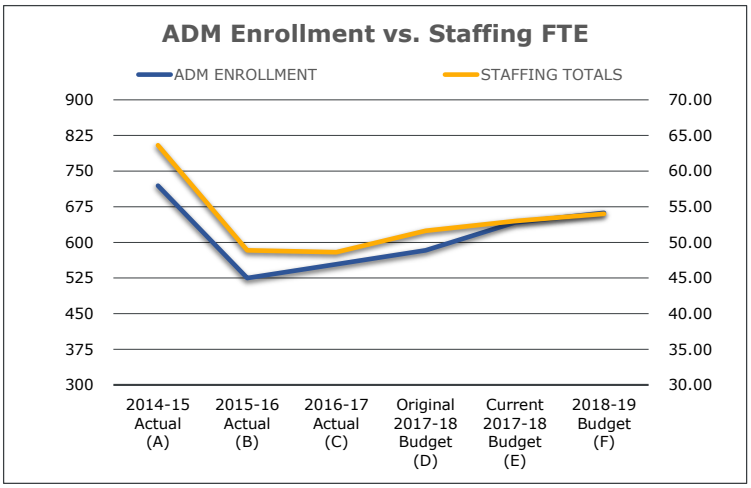
Fund: 100 General Operating Fund
Location: 011 Wasilla Middle School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 3,428,175	$ 2,808,505	$ 2,851,028	$ 2,834,107	$ 2,986,419	$ 3,097,502	$ 111,083	4%
320 Non-Certificated Salaries	748,673	617,930	621,689	614,896	606,557	636,844	30,287	5%
360 Employee Benefits	1,825,428	1,494,566	1,625,244	1,618,794	1,675,112	1,780,600	105,488	6%
Subtotal Personnel	**6,002,276**	**4,921,002**	**5,097,960**	**5,067,797**	**5,268,088**	**5,514,946**	**246,858**	**5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	65,611	47,248	44,833	63,000	63,000	52,100	(10,900)	-17%
420 Staff Travel	3,060	1,884	3,166	2,040	1,868	2,760	892	48%
425 Student Travel	-	45	-	-	-	-	-	0%
430 Utilities	23,263	21,920	21,904	26,316	26,316	28,127	1,811	7%
435 Energy	260,946	250,953	273,863	292,138	275,255	315,359	40,104	15%
440 Purchased Services	3,269	260	2,598	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	54,365	56,583	41,955	65,783	77,042	69,667	(7,375)	-10%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	10,978	24,832	42,476	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**421,493**	**403,724**	**430,795**	**449,277**	**443,481**	**468,013**	**24,532**	**6%**
LOCATION TOTALS	**$ 6,423,769**	**$ 5,324,726**	**$ 5,528,756**	**$ 5,517,074**	**$ 5,711,569**	**$ 5,982,959**	**$ 271,390**	**5%**



Fund: 100 General Operating Fund
Location: 011 Wasilla Middle School
Date: 6/6/2018

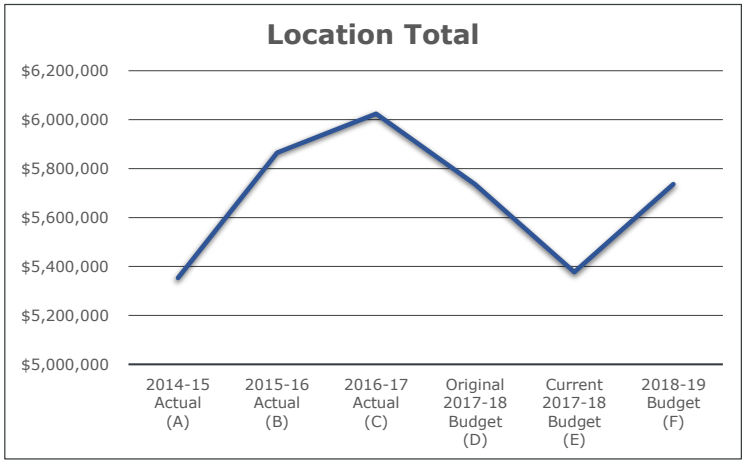
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**719.35**	**524.95**	**554.00**	**583.25**	**641.95**	**662.00**	**20.05**	**3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	3.00	2.00	2.00	2.00	3.00	3.00	-	0%
Classroom Teacher	28.00	21.00	21.00	21.00	24.00	25.00	1.00	4%
SPED Teacher	8.00	6.00	6.00	6.00	6.00	6.00	-	0%
Specialist - Schools	2.00	2.00	2.00	3.00	1.00	1.00	-	0%
Counselor	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**44.00**	**34.00**	**34.00**	**35.00**	**37.00**	**38.00**	**1.00**	**3%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	10.63	6.88	6.63	7.63	8.00	8.00	-	0%
Support Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Custodial Staff	5.00	4.00	4.00	5.00	4.00	4.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**19.63**	**14.88**	**14.63**	**16.63**	**16.00**	**16.00**	**-**	**0%**
STAFFING TOTALS	**63.63**	**48.88**	**48.63**	**51.63**	**53.00**	**54.00**	**1.00**	**2%**



Built in 1962, Wasilla Middle School is the second-oldest middle school in the Mat-Su Valley. Apart from various sports teams and music programs, Wasilla Middle School hosts a STEM (Science, Technology, Engineering, and Math) program.

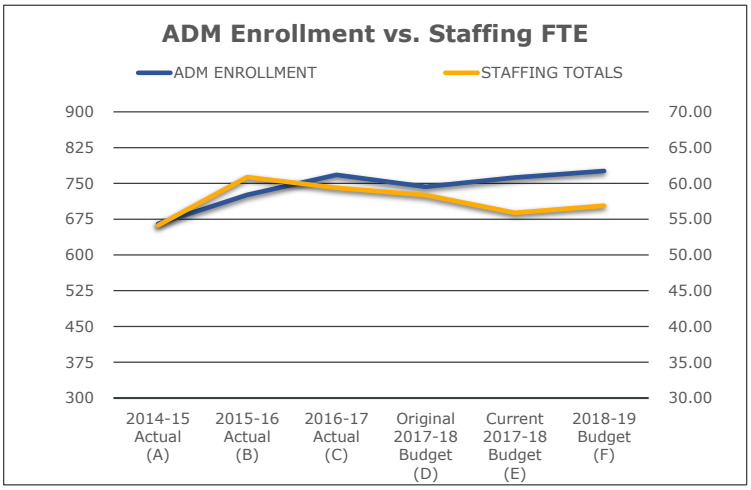
Fund: 100 General Operating Fund
Location: 012 Colony Middle School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,899,208	$ 3,166,962	$ 3,140,274	$ 2,972,972	$ 2,844,092	$ 3,030,587	$ 186,495	7%
320 Non-Certificated Salaries	621,332	687,833	712,396	678,211	588,027	614,903	26,876	5%
360 Employee Benefits	1,555,700	1,694,847	1,849,455	1,776,466	1,615,195	1,742,143	126,948	8%
Subtotal Personnel	**5,076,240**	**5,549,642**	**5,702,126**	**5,427,649**	**5,047,314**	**5,387,633**	**340,319**	**7%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	26,050	26,050	100%
420 Staff Travel	5,193	4,310	5,956	2,040	3,041	3,370	329	11%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	9,156	11,979	11,738	9,140	12,964	8,213	(4,751)	-37%
435 Energy	186,543	189,128	206,185	205,846	224,124	222,195	(1,929)	-1%
440 Purchased Services	2,940	8,483	5,858	2,940	4,801	3,440	(1,361)	-28%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	67,851	97,085	89,369	88,159	80,707	85,669	4,962	6%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	5,356	4,164	2,845	-	3,967	-	(3,967)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**277,038**	**315,148**	**321,950**	**308,125**	**329,604**	**348,937**	**19,333**	**6%**
LOCATION TOTALS	**$ 5,353,278**	**$ 5,864,790**	**$ 6,024,076**	**$ 5,735,774**	**$ 5,376,918**	**$ 5,736,570**	**$ 359,652**	**7%**



Fund: 100 General Operating Fund
Location: 012 Colony Middle School
Date: 6/6/2018

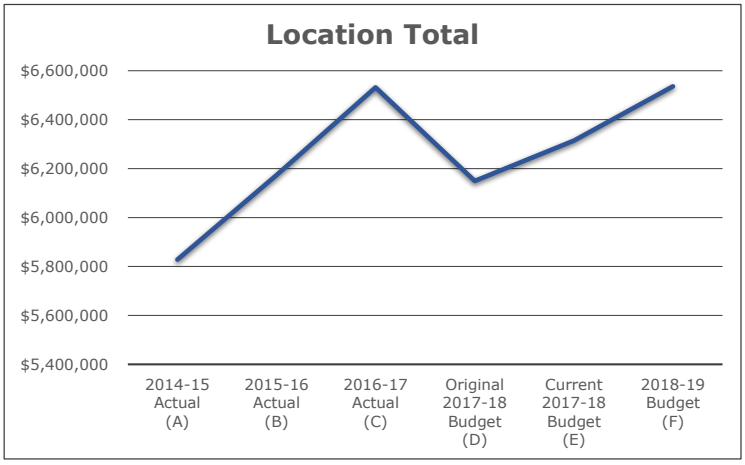
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**665.15**	**726.10**	**768.00**	**742.90**	**762.45**	**776.00**	**13.55**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	24.50	28.50	27.00	27.00	27.00	28.00	1.00	4%
SPED Teacher	7.00	7.00	7.00	7.00	7.00	7.00	-	0%
Specialist - Schools	2.00	2.00	2.00	2.00	1.00	1.00	-	0%
Counselor	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**38.50**	**42.50**	**41.00**	**41.00**	**40.00**	**41.00**	**1.00**	**3%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	7.63	9.38	9.38	8.38	6.88	6.88	-	0%
Support Staff	5.00	5.00	5.00	5.00	5.00	5.00	-	0%
Custodial Staff	3.00	4.00	4.00	4.00	4.00	4.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**15.63**	**18.38**	**18.38**	**17.38**	**15.88**	**15.88**	**-**	**0%**
STAFFING TOTALS	**54.13**	**60.88**	**59.38**	**58.38**	**55.88**	**56.88**	**1.00**	**2%**



Colony Middle School was built in 1988. Like other Mat-Su Borough School District middle schools, it hosts a STEM (Science, Technology, Engineering, and Math) program. Colony Middle School also has strong athletic, arts and music programs. Their slogan is "We are here to make good things happen for others".

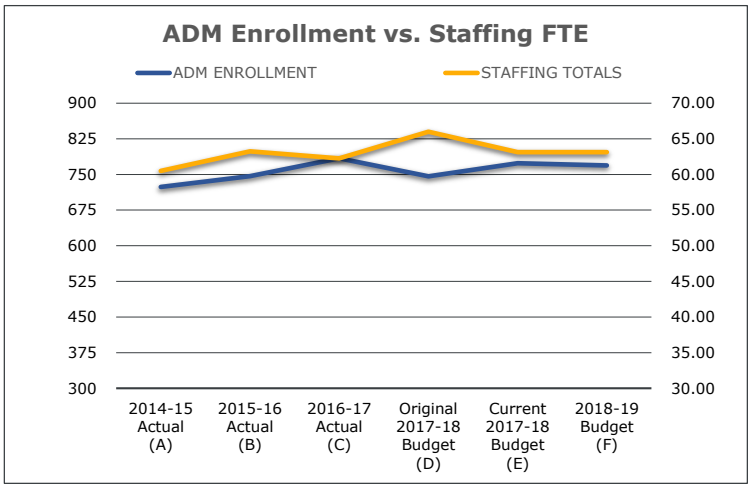
Fund: 100 General Operating Fund
Location: 013 Teeland Middle School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 3,178,683	$ 3,329,109	$ 3,407,406	$ 3,250,110	$ 3,228,614	$ 3,313,851	$ 85,237	3%
320 Non-Certificated Salaries	649,390	712,306	743,869	722,840	770,123	793,882	23,759	3%
360 Employee Benefits	1,662,134	1,780,901	1,958,052	1,832,421	1,929,319	2,010,612	81,293	4%
Subtotal Personnel	**5,490,207**	**5,822,316**	**6,109,327**	**5,805,371**	**5,928,056**	**6,118,345**	**190,289**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	5,564	1,001	578	3,510	1,470	3,540	2,070	141%
425 Student Travel	650	227	-	-	-	-	-	0%
430 Utilities	9,072	11,163	10,956	9,580	9,980	11,499	1,519	15%
435 Energy	212,747	221,075	283,914	235,028	292,789	308,076	15,287	5%
440 Purchased Services	4,168	1,988	3,499	-	-	3,000	3,000	100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	73,359	83,356	91,463	96,306	82,069	91,000	8,931	11%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	32,276	32,655	32,456	-	-	660	660	100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**337,837**	**351,465**	**422,866**	**344,424**	**386,308**	**417,775**	**31,467**	**8%**
LOCATION TOTALS	**$ 5,828,044**	**$ 6,173,781**	**$ 6,532,193**	**$ 6,149,795**	**$ 6,314,364**	**$ 6,536,120**	**$ 221,756**	**4%**



Fund: 100 General Operating Fund
Location: 013 Teeland Middle School
Date: 6/6/2018

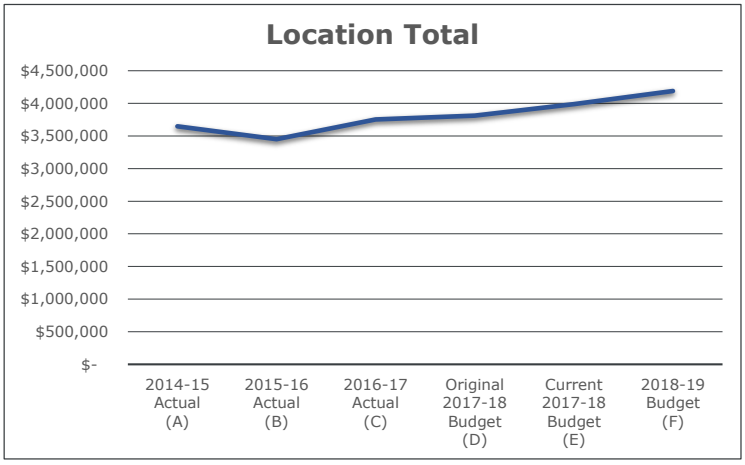
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**723.75**	**746.50**	**784.00**	**746.10**	**773.69**	**769.00**	**(4.69)**	**-1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	28.00	31.00	29.00	30.00	29.00	29.00	-	0%
SPED Teacher	8.00	7.00	8.00	8.00	8.00	8.00	-	0%
Specialist - Schools	2.00	1.00	1.00	1.00	-	-	-	0%
Counselor	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**43.00**	**44.00**	**43.00**	**44.00**	**42.00**	**42.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	9.50	11.25	11.25	13.00	13.13	13.13	-	0%
Support Staff	4.00	4.00	4.00	5.00	4.00	4.00	-	0%
Custodial Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**17.50**	**19.25**	**19.25**	**22.00**	**21.13**	**21.13**	**-**	**0%**
STAFFING TOTALS	**60.50**	**63.25**	**62.25**	**66.00**	**63.13**	**63.13**	**-**	**0%**



The newest middle school in the Mat-Su Valley, Teeland Middle School was built in 2001. It is one of few middle schools to have a co-ed wrestling team. In addition, Teeland Middle School hosts the STEM (Science, Technology, Engineering, and Math) program.

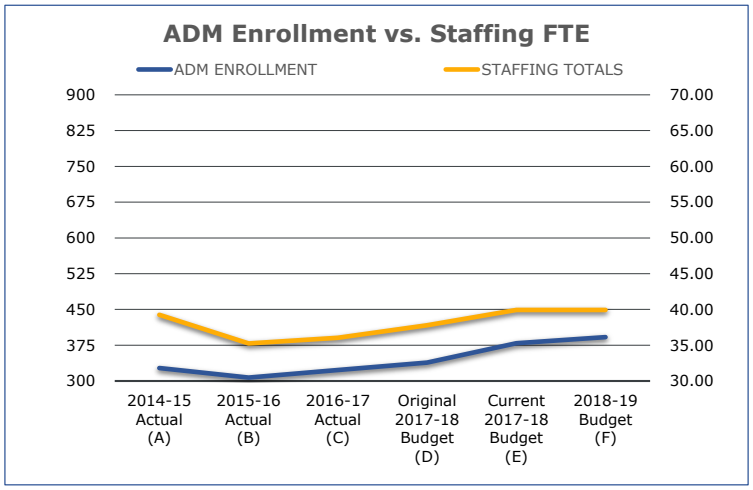
Fund: 100 General Operating Fund
Location: 014 Houston Middle School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,817,913	$ 1,659,382	$ 1,760,623	$ 1,831,907	$ 1,866,694	$ 1,996,129	$ 129,435	7%
320 Non-Certificated Salaries	539,930	521,697	568,243	547,158	569,065	566,372	(2,693)	0%
360 Employee Benefits	1,050,347	1,020,184	1,149,667	1,156,719	1,245,514	1,305,442	59,928	5%
Subtotal Personnel	**3,408,190**	**3,201,263**	**3,478,533**	**3,535,784**	**3,681,273**	**3,867,943**	**186,670**	**5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	26,050	26,050	100%
420 Staff Travel	2,114	2,395	2,292	2,040	2,100	2,040	(60)	-3%
425 Student Travel	661	532	133	-	294	500	206	70%
430 Utilities	10,485	10,760	10,419	11,529	12,789	11,918	(871)	-7%
435 Energy	173,026	166,152	180,838	191,425	215,288	205,840	(9,448)	-4%
440 Purchased Services	11,917	17,281	30,997	20,103	31,773	20,103	(11,670)	-37%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	33,214	39,410	42,061	50,560	43,086	54,903	11,817	27%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	9,572	13,018	7,256	-	965	-	(965)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**240,990**	**249,549**	**273,996**	**275,657**	**306,295**	**321,354**	**15,059**	**5%**
LOCATION TOTALS	**$ 3,649,180**	**$ 3,450,812**	**$ 3,752,529**	**$ 3,811,441**	**$ 3,987,568**	**$ 4,189,297**	**$ 201,729**	**5%**



Fund: 100 General Operating Fund
Location: 014 Houston Middle School
Date: 6/6/2018

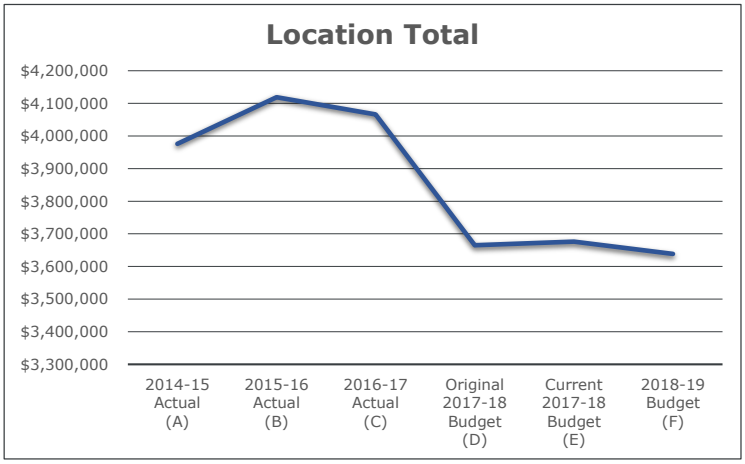
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**327.35**	**307.15**	**323.00**	**338.60**	**379.40**	**392.00**	**12.60**	**3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	14.50	13.50	13.50	13.50	16.00	16.00	-	0%
SPED Teacher	6.00	5.00	6.00	6.00	7.00	7.00	-	0%
Specialist - Schools	2.50	1.50	1.50	1.50	-	-	-	0%
Counselor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Nurse	1.00	1.00	0.80	0.80	0.80	0.80	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**27.00**	**24.00**	**24.80**	**24.80**	**26.80**	**26.80**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	6.25	5.25	5.25	7.00	7.13	7.13	-	0%
Support Staff	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**12.25**	**11.25**	**11.25**	**13.00**	**13.13**	**13.13**	**-**	**0%**
STAFFING TOTALS	**39.25**	**35.25**	**36.05**	**37.80**	**39.93**	**39.93**	**-**	**0%**



Houston Middle School, built in 1985, originally housed both Houston Middle School and Houston High School. It hosts a co-ed wrestling team, National Junior Honor Society, a music program, and the STEM (Science, Technology, Engineering, and Math) program.

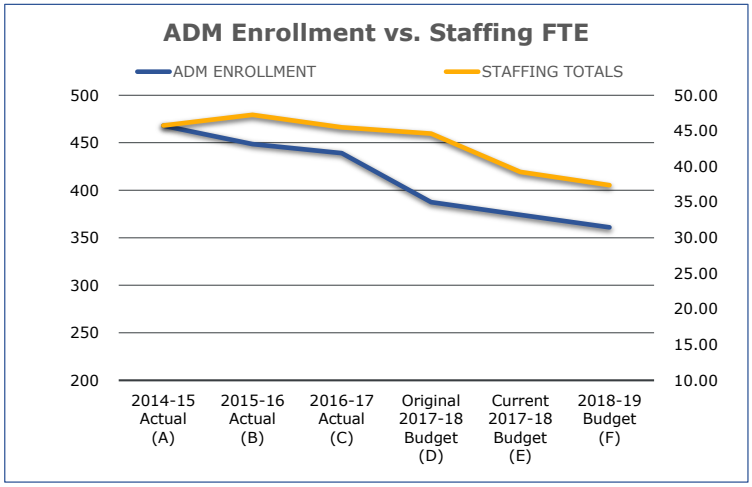
Fund: 100 General Operating Fund
Location: 030 Big Lake Elementary School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,129,022	$ 2,191,033	$ 2,026,994	$ 1,828,654	$ 1,875,600	$ 1,845,514	$ (30,086)	-2%
320 Non-Certificated Salaries	492,428	515,013	554,785	490,630	450,448	456,501	6,053	1%
360 Employee Benefits	1,214,241	1,279,715	1,349,760	1,202,467	1,193,104	1,195,192	2,088	0%
Subtotal Personnel	**3,835,692**	**3,985,761**	**3,931,540**	**3,521,751**	**3,519,152**	**3,497,207**	**(21,945)**	**-1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	2,229	1,568	855	720	720	720	-	0%
425 Student Travel	-	2,500	-	-	-	-	-	0%
430 Utilities	11,355	11,664	12,438	12,993	14,310	13,664	(646)	-5%
435 Energy	67,601	73,737	77,611	94,208	96,830	86,395	(10,435)	-11%
440 Purchased Services	6,611	6,211	14,940	6,920	15,255	11,270	(3,985)	-26%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	49,506	35,076	25,821	27,695	29,409	29,249	(160)	-1%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,634	2,289	2,971	490	690	-	(690)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**139,936**	**133,044**	**134,636**	**143,026**	**157,214**	**141,298**	**(15,916)**	**-10%**
LOCATION TOTALS	**$ 3,975,628**	**$ 4,118,805**	**$ 4,066,176**	**$ 3,664,777**	**$ 3,676,366**	**$ 3,638,505**	**$ (37,861)**	**-1%**



Fund: 100 General Operating Fund
Location: 030 Big Lake Elementary School
Date: 6/6/2018

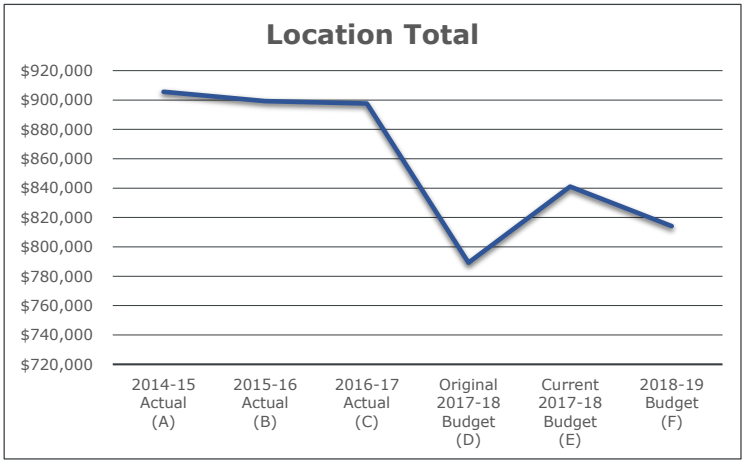
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**467.95**	**448.60**	**439.00**	**387.52**	**374.23**	**361.00**	**(13.23)**	**-4%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	18.00	19.00	18.00	17.00	15.00	15.00	-	0%
SPED Teacher	8.00	7.00	7.00	8.00	6.00	6.00	-	0%
Specialist - Schools	4.00	5.00	4.50	3.50	4.00	3.00	(1.00)	-25%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**32.00**	**33.00**	**31.50**	**30.50**	**27.00**	**26.00**	**(1.00)**	**-4%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	8.25	8.50	8.25	8.38	7.75	6.88	(0.87)	-11%
Support Staff	3.00	3.00	3.00	3.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.75	2.75	2.75	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	0.50	0.50	-	0%
Classified Sub Total	**13.75**	**14.25**	**14.00**	**14.13**	**12.25**	**11.38**	**(0.87)**	**-7%**
STAFFING TOTALS	**45.75**	**47.25**	**45.50**	**44.63**	**39.25**	**37.38**	**(1.87)**	**-5%**



Big Lake Elementary School was built in 1964, the same year as Alaska's great earthquake. At just over 57,000 square feet, it is the second largest elementary school in the Mat-Su Valley. Over 350 students attend Big Lake Elementary each year where they not only participate in a rigorous academic program but also enjoy many after school activities such as cross country skiing and Lego Robotics.

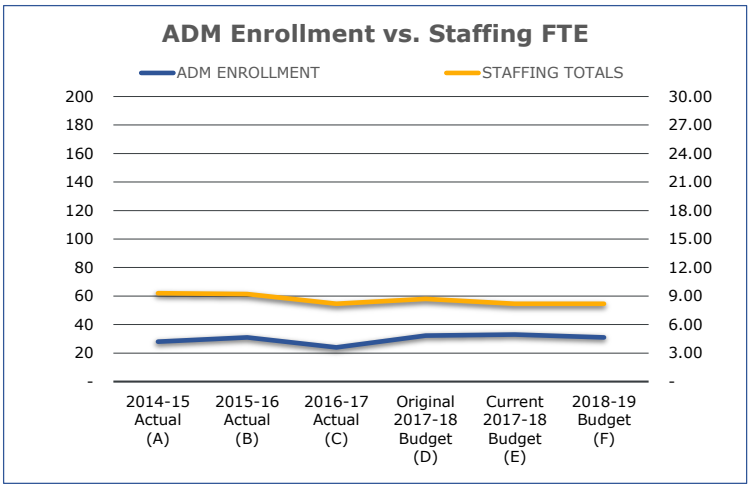
Fund: 100 General Operating Fund
Location: 031 Glacier View School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 409,805	$ 415,525	$ 380,462	$ 308,727	$ 332,494	$ 332,372	$ (122)	0%
320 Non-Certificated Salaries	152,472	152,829	176,248	167,636	167,190	148,590	(18,600)	-11%
360 Employee Benefits	263,617	269,651	271,010	236,963	258,360	245,574	(12,786)	-5%
Subtotal Personnel	**825,894**	**838,005**	**827,720**	**713,326**	**758,044**	**726,536**	**(31,508)**	**-4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,320	1,320	1,320	4,750	1,320	2,320	1,000	76%
425 Student Travel	1,739	3,361	4,550	4,287	4,287	4,500	213	5%
430 Utilities	734	1,326	1,574	56	1,584	405	(1,179)	-74%
435 Energy	67,321	51,187	58,355	63,885	66,046	67,165	1,119	2%
440 Purchased Services	-	700	-	700	3,700	700	(3,000)	-81%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	8,065	2,337	2,015	2,223	5,653	12,450	6,797	120%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	532	1,026	2,056	-	385	-	(385)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**79,711**	**61,257**	**69,870**	**75,901**	**82,975**	**87,540**	**4,565**	**6%**
LOCATION TOTALS	**$ 905,605**	**$ 899,261**	**$ 897,591**	**$ 789,227**	**$ 841,019**	**$ 814,076**	**$ (26,943)**	**-3%**



Fund: 100 General Operating Fund
Location: 031 Glacier View School
Date: 6/6/2018

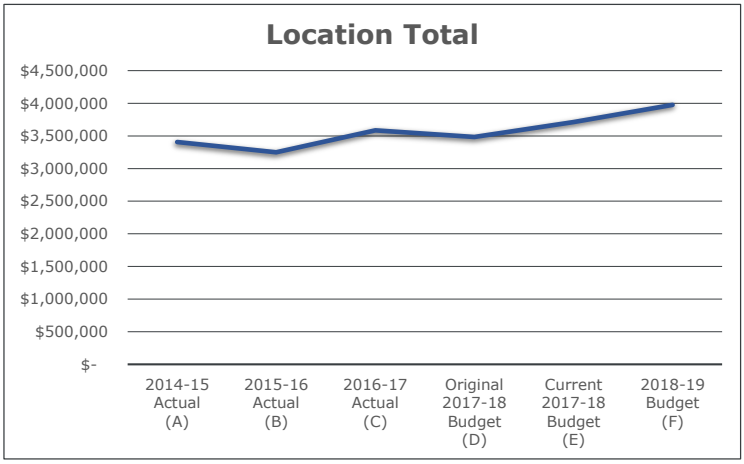
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**28.00**	**31.00**	**24.00**	**32.25**	**33.00**	**31.00**	**(2.00)**	**-6%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	3.50	3.50	2.50	2.50	2.50	2.50	-	0%
SPED Teacher	1.00	1.00	1.00	1.00	0.50	0.50	-	0%
Specialist - Schools	0.60	0.50	0.50	0.50	0.50	0.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**6.10**	**6.00**	**5.00**	**5.00**	**4.50**	**4.50**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.20	1.20	1.20	1.70	1.69	1.69	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**3.20**	**3.20**	**3.20**	**3.70**	**3.69**	**3.69**	**-**	**0%**
STAFFING TOTALS	**9.30**	**9.20**	**8.20**	**8.70**	**8.19**	**8.19**	**-**	**0%**



Glacier View School is for students in kindergarten through 12th grade. Located near the Matanuska Glacier, the school boasts great views, an outdoors-oriented curriculum, and a zamboni shed. The school building, built in 1995, is a common gathering place for the local community.

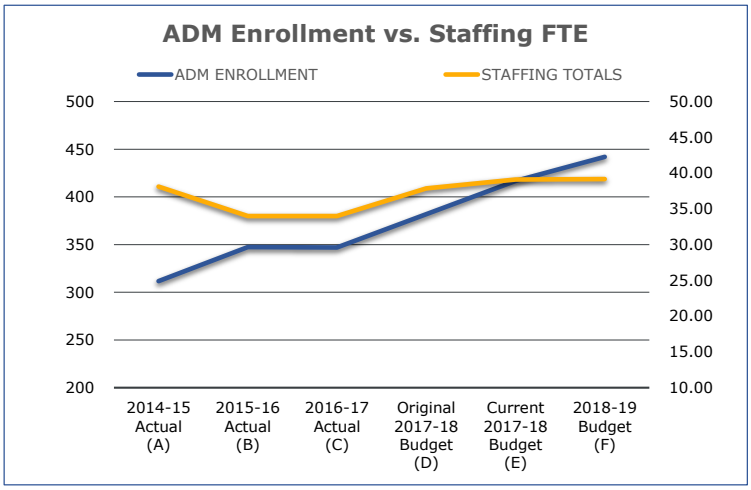
Fund: 100 General Operating Fund
Location: 032 Iditarod Elementary School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,866,283	$ 1,779,232	$ 1,911,463	$ 1,896,190	$ 2,074,782	$ 2,171,943	$ 97,161	5%
320 Non-Certificated Salaries	419,061	368,331	418,438	394,035	374,582	390,053	15,471	4%
360 Employee Benefits	959,431	925,999	1,099,606	1,087,696	1,144,380	1,212,559	68,179	6%
Subtotal Personnel	**3,244,775**	**3,073,562**	**3,429,507**	**3,377,921**	**3,593,744**	**3,774,555**	**180,811**	**5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	1,213	855	-	-	-	-	-	0%
420 Staff Travel	720	1,105	1,444	720	1,230	510	(720)	-59%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	14,322	21,478	31,607	22,068	43,460	71,079	27,619	64%
435 Energy	112,006	117,245	74,763	51,670	45,289	94,856	49,567	109%
440 Purchased Services	-	90	2,730	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	24,389	32,993	37,801	31,753	29,263	34,410	5,147	18%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	8,956	1,756	8,977	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**161,607**	**175,522**	**157,322**	**106,211**	**119,242**	**200,855**	**81,613**	**68%**
LOCATION TOTALS	**$ 3,406,382**	**$ 3,249,083**	**$ 3,586,829**	**$ 3,484,132**	**$ 3,712,986**	**$ 3,975,410**	**$ 262,424**	**7%**



Fund: 100 General Operating Fund
Location: 032 Iditarod Elementary School
Date: 6/6/2018

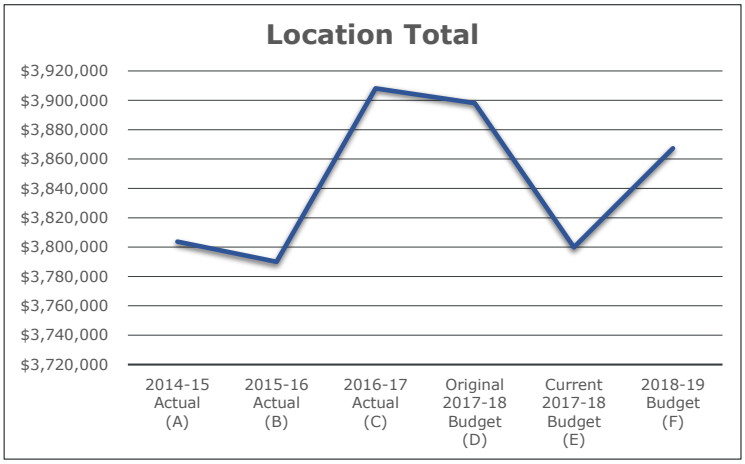
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**311.73**	**347.45**	**347.00**	**381.90**	**416.80**	**442.00**	**25.20**	**6%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	15.00	13.00	13.00	16.00	17.00	18.00	1.00	6%
SPED Teacher	6.49	4.50	5.00	6.00	6.00	6.00	-	0%
Specialist - Schools	3.00	4.49	3.99	2.99	3.70	3.00	(0.70)	-19%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**26.49**	**23.99**	**23.99**	**26.99**	**28.70**	**29.00**	**0.30**	**1%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	6.13	5.50	5.50	6.38	5.91	5.66	(0.25)	-4%
Support Staff	3.00	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	0.50	0.50	-	0%
Classified Sub Total	**11.63**	**10.00**	**10.00**	**10.88**	**10.41**	**10.16**	**(0.25)**	**-2%**
STAFFING TOTALS	**38.12**	**33.99**	**33.99**	**37.87**	**39.11**	**39.16**	**0.05**	**0%**



Iditarod Elementary was originally built in 1971 and was rebuilt at its current site in 2016. Iditarod is a community school of about 450 students from PK - 5. Iditarod is a student centered school with several district programs, before and after school opportunities for students, and a dedicated staff. Named after Alaska's great sled dog race, Iditarod Elementary School is a hub to the Wasilla community it proudly serves.

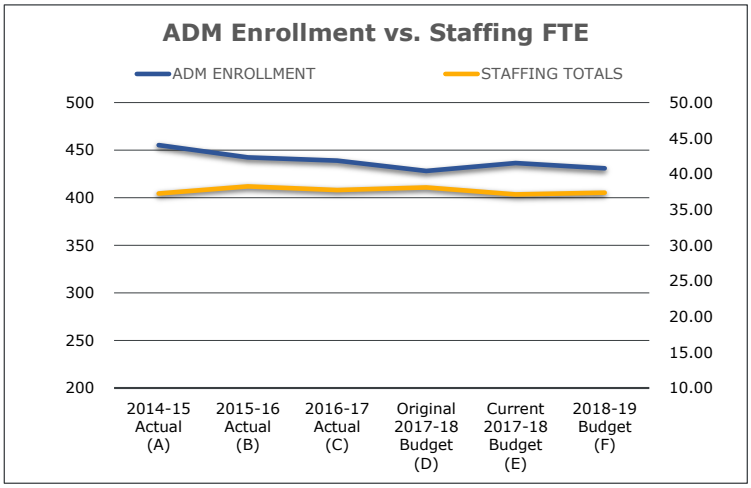
Fund: 100 General Operating Fund
Location: 033 Sherrod Elementary School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,210,387	$ 2,183,117	$ 2,175,947	$ 2,196,425	$ 2,240,916	$ 2,290,444	$ 49,528	2%
320 Non-Certificated Salaries	363,485	399,823	421,219	388,298	310,963	293,236	(17,727)	-6%
360 Employee Benefits	1,048,105	1,060,494	1,122,456	1,165,306	1,086,195	1,125,817	39,622	4%
Subtotal Personnel	**3,621,977**	**3,643,434**	**3,719,622**	**3,750,029**	**3,638,074**	**3,709,497**	**71,423**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	2,091	819	931	2,680	2,742	720	(2,022)	-74%
425 Student Travel	-	-	2,270	-	-	-	-	0%
430 Utilities	9,881	9,618	11,635	15,580	14,463	15,243	780	5%
435 Energy	85,771	82,794	96,884	96,757	109,407	104,677	(4,730)	-4%
440 Purchased Services	73	2,508	700	644	2,611	644	(1,967)	-75%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	43,515	37,035	38,308	32,367	32,226	36,553	4,327	13%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	40,490	13,800	37,787	-	390	-	(390)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**181,821**	**146,574**	**188,514**	**148,028**	**161,839**	**157,837**	**(4,002)**	**-2%**
LOCATION TOTALS	**$ 3,803,798**	**$ 3,790,008**	**$ 3,908,136**	**$ 3,898,057**	**$ 3,799,913**	**$ 3,867,334**	**$ 67,421**	**2%**



Fund: 100 General Operating Fund
Location: 033 Sherrod Elementary School
Date: 6/6/2018

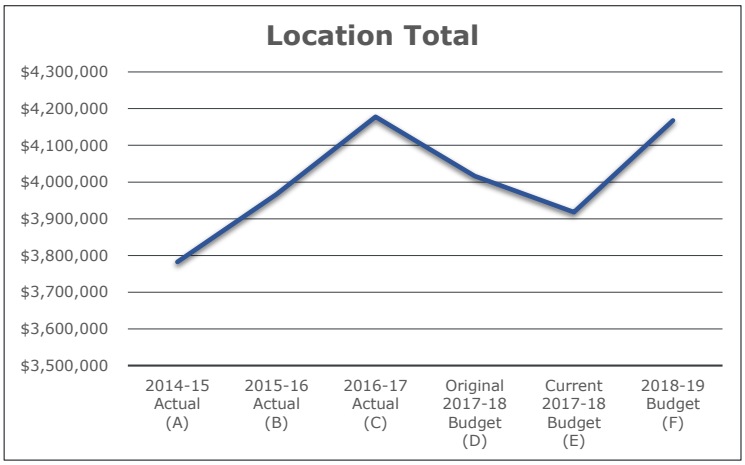
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**455.30**	**442.30**	**439.00**	**428.15**	**436.35**	**431.00**	**(5.35)**	**-1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	17.00	17.00	17.00	17.00	16.00	17.00	1.00	6%
SPED Teacher	5.00	5.00	5.00	5.00	5.00	5.00	-	0%
Specialist - Schools	4.00	4.00	3.50	3.49	6.00	5.50	(0.50)	-8%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	0.98	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**28.00**	**28.00**	**27.50**	**27.47**	**29.00**	**29.50**	**0.50**	**2%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	3.75	4.75	4.75	5.63	3.63	3.38	(0.25)	-7%
Support Staff	3.00	3.00	3.00	3.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	0.50	0.50	-	0%
Classified Sub Total	**9.25**	**10.25**	**10.25**	**10.63**	**8.13**	**7.88**	**(0.25)**	**-3%**
STAFFING TOTALS	**37.25**	**38.25**	**37.75**	**38.10**	**37.13**	**37.38**	**0.25**	**1%**



Sherrod Elementary School was built in 2003. Activities at Sherrod Elementary School include basketball, cross-country running, and a choir program. Sherrod is also host to a Blended Academy, a K-5 hybrid model of education taking the best of a traditional school combined with online learning. During the school day, students will engage in cooperative learning projects integrating content areas such as science, social studies, and art. Online, students will work at an individualized pace to master literacy and math skills with scaffolded support from their teacher.

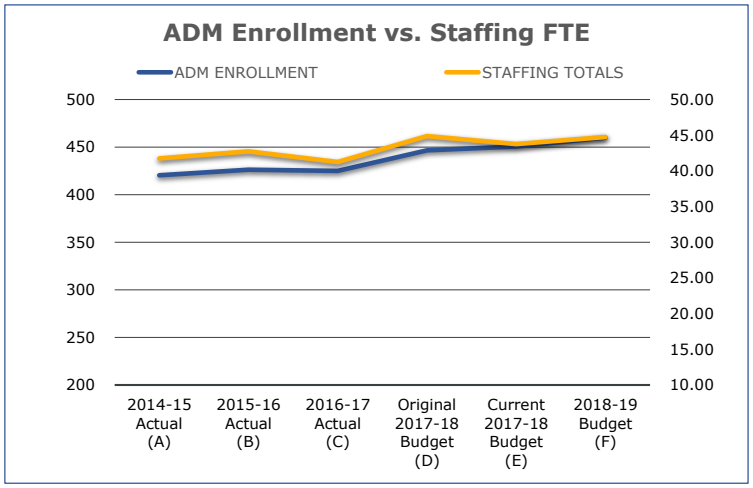
Fund: 100 General Operating Fund
Location: 034 Swanson Elementary School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,961,579	$ 2,118,435	$ 2,129,018	$ 2,032,790	$ 1,994,536	$ 2,066,900	$ 72,364	4%
320 Non-Certificated Salaries	509,506	512,304	600,137	570,982	545,532	607,623	62,091	11%
360 Employee Benefits	1,167,601	1,182,288	1,298,253	1,265,066	1,224,463	1,337,379	112,916	9%
Subtotal Personnel	**3,638,686**	**3,813,026**	**4,027,408**	**3,868,838**	**3,764,531**	**4,011,902**	**247,371**	**7%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	2,850	720	1,448	720	1,359	2,720	1,361	100%
425 Student Travel	-	42	-	-	-	-	-	0%
430 Utilities	15,053	23,080	16,698	18,858	17,456	20,954	3,498	20%
435 Energy	82,025	79,754	85,590	92,232	96,728	98,545	1,817	2%
440 Purchased Services	-	-	150	-	1,440	800	(640)	-44%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	40,250	42,470	37,233	35,732	36,224	33,026	(3,198)	-9%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	3,445	7,862	9,278	-	164	-	(164)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**143,623**	**153,928**	**150,398**	**147,542**	**153,371**	**156,045**	**2,674**	**2%**
LOCATION TOTALS	**$ 3,782,309**	**$ 3,966,954**	**$ 4,177,805**	**$ 4,016,380**	**$ 3,917,902**	**$ 4,167,947**	**$ 250,045**	**6%**



Fund: 100 General Operating Fund
Location: 034 Swanson Elementary School
Date: 6/6/2018

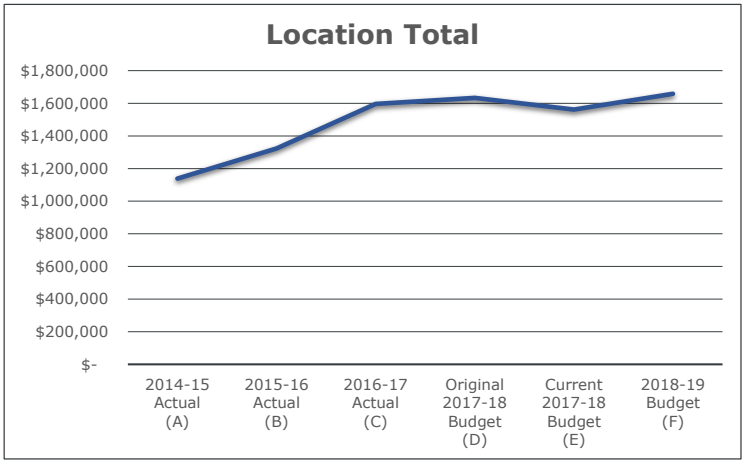
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**420.38**	**426.33**	**425.00**	**446.55**	**450.65**	**460.00**	**9.35**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	2.00	1.00	(1.00)	-50%
Classroom Teacher	17.00	17.00	16.00	17.00	17.00	18.00	1.00	6%
SPED Teacher	5.00	4.00	4.00	6.00	4.00	5.00	1.00	25%
Specialist - Schools	4.00	6.00	5.50	3.50	3.00	3.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**28.00**	**29.00**	**27.50**	**28.50**	**27.00**	**28.00**	**1.00**	**4%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	8.25	8.25	8.25	10.88	12.25	12.25	-	0%
Support Staff	3.00	3.00	3.00	3.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	0.50	0.50	-	0%
Classified Sub Total	**13.75**	**13.75**	**13.75**	**16.38**	**16.75**	**16.75**	**-**	**0%**
STAFFING TOTALS	**41.75**	**42.75**	**41.25**	**44.88**	**43.75**	**44.75**	**1.00**	**2%**



Swanson Elementary School, built in 1953, is one of the oldest school buildings in the Mat-Su Valley. Swanson Elementary School serves students in grades Pre-K through 2. It provides a dance club and arts and crafts activities for the students.

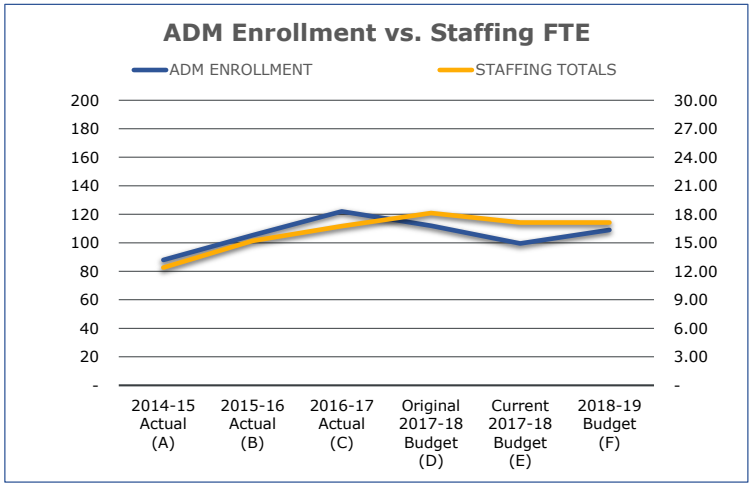
Fund: 100 General Operating Fund
Location: 035 Talkeetna Elementary School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 561,059	$ 616,723	$ 728,086	$ 739,917	$ 695,377	$ 745,756	$ 50,379	7%
320 Non-Certificated Salaries	128,960	188,485	229,035	224,243	222,643	238,828	16,185	7%
360 Employee Benefits	327,319	422,276	538,714	563,897	524,618	559,618	35,000	7%
Subtotal Personnel	**1,017,339**	**1,227,484**	**1,495,835**	**1,528,057**	**1,442,638**	**1,544,202**	**101,564**	**7%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	2,674	4,847	5,455	4,946	4,346	4,420	74	2%
425 Student Travel	-	-	261	1,396	1,396	1,425	29	2%
430 Utilities	5,072	5,729	8,379	3,420	7,234	5,410	(1,824)	-25%
435 Energy	92,299	69,241	68,758	81,328	90,099	89,698	(401)	0%
440 Purchased Services	3,755	5,250	4,607	5,180	9,990	5,180	(4,810)	-48%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	16,427	8,224	9,621	8,238	6,236	7,803	1,567	25%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	855	1,708	2,940	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**121,082**	**94,999**	**100,020**	**104,508**	**119,301**	**113,936**	**(5,365)**	**-4%**
LOCATION TOTALS	**$ 1,138,420**	**$ 1,322,483**	**$ 1,595,855**	**$ 1,632,565**	**$ 1,561,939**	**$ 1,658,138**	**$ 96,199**	**6%**



Fund: 100 General Operating Fund
Location: 035 Talkeetna Elementary School
Date: 6/6/2018

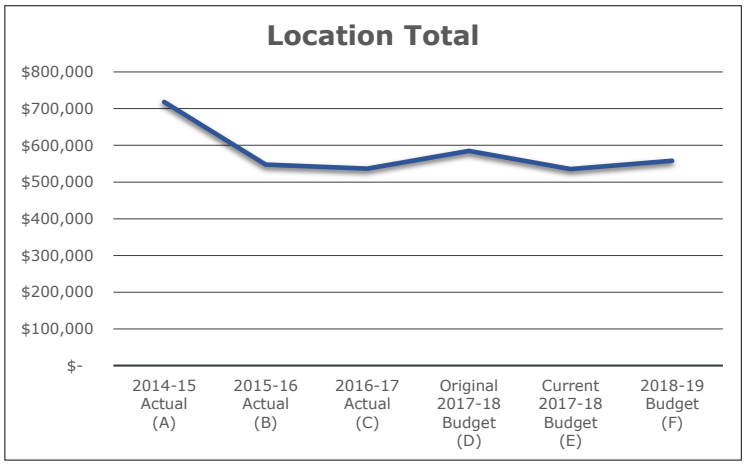
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**87.95**	**105.35**	**122.00**	**111.95**	**99.50**	**109.00**	**9.50**	**10%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	5.00	6.00	6.00	6.00	6.00	6.00	-	0%
SPED Teacher	1.00	1.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Schools	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.20	0.20	0.50	0.50	0.50	0.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**8.20**	**9.20**	**10.50**	**10.50**	**10.50**	**10.50**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	2.19	3.50	3.75	5.13	4.63	4.63	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	1.00	1.50	1.50	1.50	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**4.19**	**6.00**	**6.25**	**7.63**	**6.63**	**6.63**	**-**	**0%**
STAFFING TOTALS	**12.39**	**15.20**	**16.75**	**18.13**	**17.13**	**17.13**	**-**	**0%**



Talkeetna Elementary School was built in 1964, the same year as Alaska's great earthquake. Talkeetna Elementary School is the neighborhood school for students living in and around the community of Talkeetna. It serves students in grades K through 6 and has a co-ed basketball team.

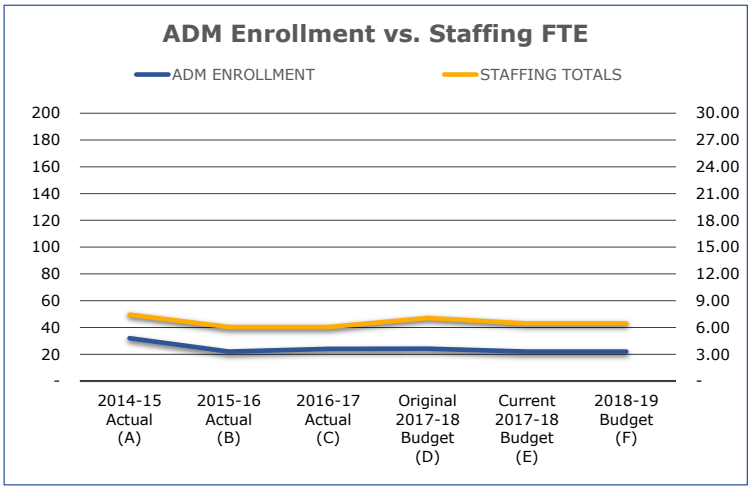
Fund: 100 General Operating Fund
Location: 036 Trapper Creek Elementary School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 349,874	$ 250,989	$ 211,435	$ 215,419	$ 202,243	$ 205,177	$ 2,934	1%
320 Non-Certificated Salaries	113,464	95,421	128,558	143,223	126,398	130,541	4,143	3%
360 Employee Benefits	187,616	146,492	147,421	151,958	131,586	137,418	5,832	4%
Subtotal Personnel	**650,954**	**492,902**	**487,414**	**510,600**	**460,227**	**473,136**	**12,909**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,723	1,421	1,520	1,712	1,898	1,905	7	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	2,840	2,825	2,621	2,902	3,482	3,037	(445)	-13%
435 Energy	56,560	43,819	39,229	59,937	55,670	57,639	1,969	4%
440 Purchased Services	4,395	3,980	3,865	6,133	9,430	9,830	400	4%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,796	2,822	1,587	3,660	4,678	12,440	7,762	166%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	500	-	46	-	(46)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**67,314**	**54,867**	**49,322**	**74,344**	**75,204**	**84,851**	**9,647**	**13%**
LOCATION TOTALS	**$ 718,268**	**$ 547,769**	**$ 536,735**	**$ 584,944**	**$ 535,431**	**$ 557,987**	**$ 22,556**	**4%**



Fund: 100 General Operating Fund
Location: 036 Trapper Creek Elementary School
Date: 6/6/2018

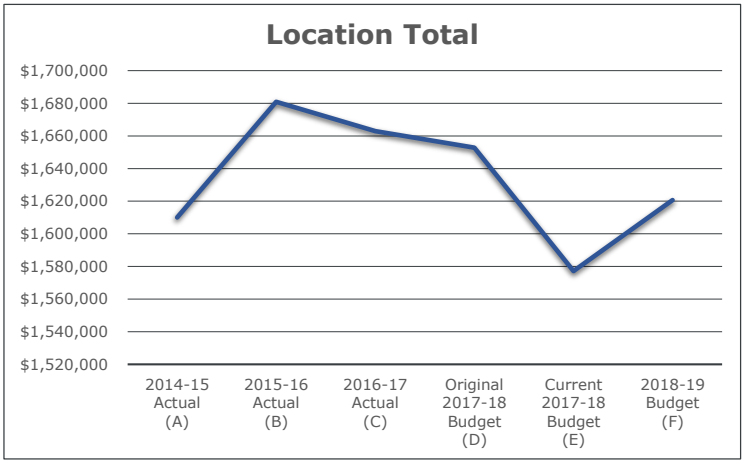
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**32.00**	**22.00**	**24.00**	**24.15**	**22.00**	**22.00**	**-**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	0.50	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	3.00	2.00	2.00	2.00	2.00	2.00	-	0%
SPED Teacher	0.50	0.50	0.50	-	-	-	-	0%
Specialist - Schools	0.20	0.20	0.20	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.10	0.10	0.10	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**4.30**	**3.80**	**3.80**	**3.00**	**3.00**	**3.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.63	0.75	0.75	2.56	1.94	1.94	-	0%
Support Staff	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Custodial Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**3.13**	**2.25**	**2.25**	**4.06**	**3.44**	**3.44**	**-**	**0%**
STAFFING TOTALS	**7.43**	**6.05**	**6.05**	**7.06**	**6.44**	**6.44**	**-**	**0%**



Trapper Creek Elementary is a small school in a beautiful rural setting at the foot of Denali. Its multi-grade classrooms provide students with the opportunity to learn at their own pace. They also offer a variety of after school activities focused on expanding student experiences and have a long-standing cross-country ski program. They strive to encourage a love of learning in all students.

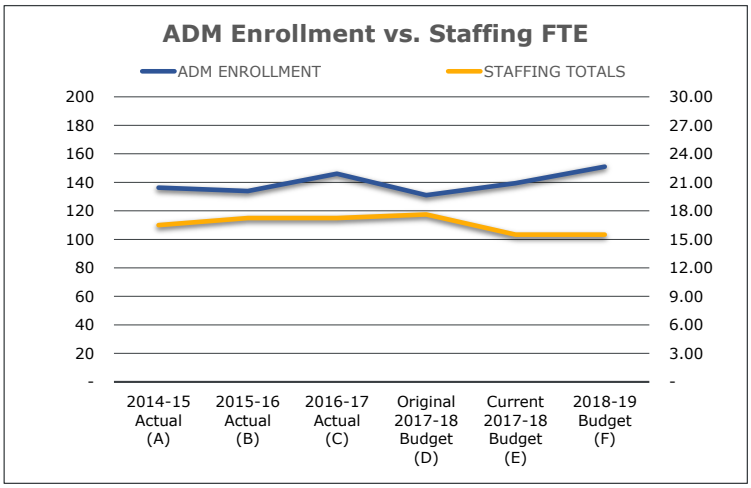
Fund: 100 General Operating Fund
Location: 038 Willow Elementary School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 869,080	$ 905,355	$ 789,845	$ 797,408	$ 762,768	$ 772,396	$ 9,628	1%
320 Non-Certificated Salaries	188,282	200,077	242,772	218,912	198,262	206,841	8,579	4%
360 Employee Benefits	426,718	461,709	508,473	516,115	478,520	498,251	19,731	4%
Subtotal Personnel	**1,484,080**	**1,567,141**	**1,541,091**	**1,532,435**	**1,439,550**	**1,477,488**	**37,938**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	4,241	2,472	2,000	1,810	1,960	2,320	360	18%
425 Student Travel	-	495	315	-	-	-	-	0%
430 Utilities	4,830	4,569	6,812	4,788	5,788	5,120	(668)	-12%
435 Energy	95,173	83,508	86,577	92,345	90,601	108,678	18,077	20%
440 Purchased Services	7,252	5,665	11,982	7,655	25,458	12,508	(12,950)	-51%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	10,946	10,053	7,881	13,779	12,649	14,348	1,699	13%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	3,559	6,995	6,297	-	1,180	200	(980)	-83%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**126,002**	**113,757**	**121,864**	**120,377**	**137,636**	**143,174**	**5,538**	**4%**
LOCATION TOTALS	**$ 1,610,082**	**$ 1,680,898**	**$ 1,662,954**	**$ 1,652,812**	**$ 1,577,186**	**$ 1,620,662**	**$ 43,476**	**3%**



Fund: 100 General Operating Fund
Location: 038 Willow Elementary School
Date: 6/6/2018

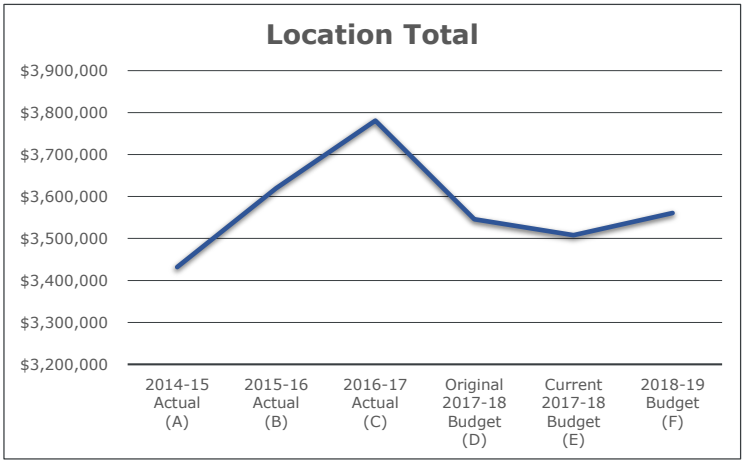
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**136.35**	**133.90**	**146.00**	**131.00**	**139.35**	**151.00**	**11.65**	**8%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	7.00	7.00	7.00	6.00	6.00	6.00	-	0%
SPED Teacher	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Schools	1.25	2.00	2.00	1.49	1.00	1.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**11.75**	**12.50**	**12.50**	**10.99**	**10.50**	**10.50**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.75	1.75	1.75	3.63	2.50	2.50	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	2.00	2.00	2.00	2.00	1.50	1.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**4.75**	**4.75**	**4.75**	**6.63**	**5.00**	**5.00**	**-**	**0%**
STAFFING TOTALS	**16.50**	**17.25**	**17.25**	**17.62**	**15.50**	**15.50**	**-**	**0%**



Willow Elementary School, built in 1964, serves preschool through 5th grade students in Willow and the surrounding area. Willow staff take pride in providing outstanding educational opportunities for all students, and appreciate the support of several local organizations that assist in this endeavor. Willow Elementary is a true community school, something that is evident from the moment you walk through their doors. They invite you to stop in for a visit any time!

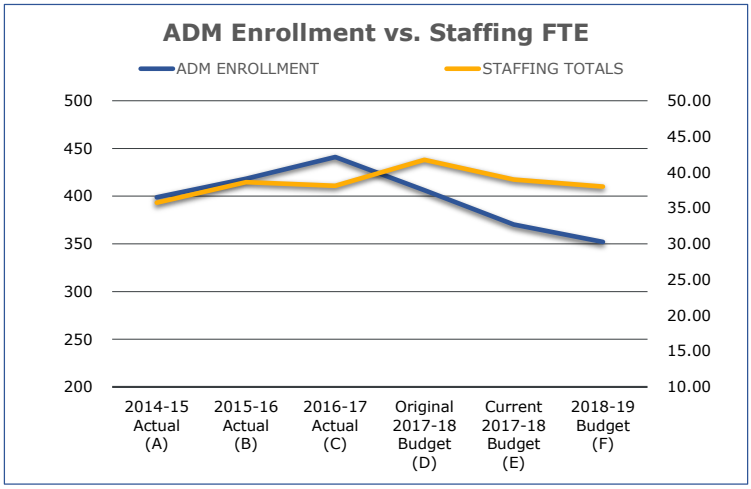
Fund: 100 General Operating Fund
Location: 039 Snowshoe Elementary School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,959,369	$ 2,082,733	$ 1,897,643	$ 1,776,698	$ 1,781,392	$ 1,740,616	$ (40,776)	-2%
320 Non-Certificated Salaries	342,187	353,174	545,824	521,656	467,100	523,274	56,174	12%
360 Employee Benefits	1,000,942	1,055,538	1,192,778	1,125,448	1,131,824	1,178,258	46,434	4%
Subtotal Personnel	**3,302,499**	**3,491,446**	**3,636,245**	**3,423,802**	**3,380,316**	**3,442,148**	**61,832**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	2,142	1,080	803	2,190	2,190	1,720	(470)	-21%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	6,388	7,155	6,528	6,807	7,361	7,264	(97)	-1%
435 Energy	59,577	66,413	69,479	73,868	77,897	71,292	(6,605)	-8%
440 Purchased Services	1,860	5,321	25,196	7,250	13,450	10,820	(2,630)	-20%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	46,954	40,074	37,139	29,743	24,705	26,251	1,546	6%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	6,433	8,336	5,540	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	5,990	-	-	1,960	1,960	1,000	(960)	-49%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**129,344**	**128,379**	**144,686**	**121,818**	**127,563**	**118,347**	**(9,216)**	**-7%**
LOCATION TOTALS	**$ 3,431,843**	**$ 3,619,825**	**$ 3,780,931**	**$ 3,545,620**	**$ 3,507,879**	**$ 3,560,495**	**$ 52,616**	**1%**



Fund: 100 General Operating Fund
Location: 039 Snowshoe Elementary School
Date: 6/6/2018

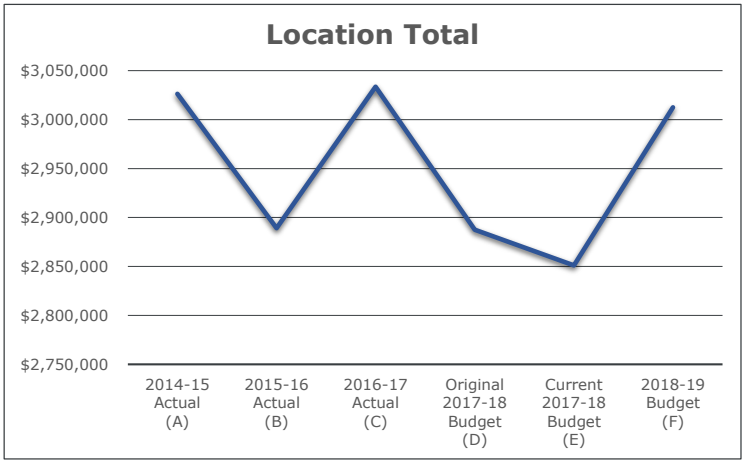
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**398.90**	**418.30**	**441.00**	**406.20**	**370.25**	**352.00**	**(18.25)**	**-5%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	16.00	18.00	17.00	16.00	15.00	14.00	(1.00)	-7%
SPED Teacher	5.00	5.50	5.50	5.50	5.00	5.00	-	0%
Specialist - Schools	4.00	4.00	3.50	3.49	3.00	3.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**27.00**	**29.50**	**28.00**	**26.99**	**25.00**	**24.00**	**(1.00)**	**-4%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	3.25	4.63	4.63	9.25	9.50	9.50	-	0%
Support Staff	3.00	2.00	3.00	3.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	0.50	0.50	-	0%
Classified Sub Total	**8.75**	**9.13**	**10.13**	**14.75**	**14.00**	**14.00**	**-**	**0%**
STAFFING TOTALS	**35.75**	**38.63**	**38.13**	**41.74**	**39.00**	**38.00**	**(1.00)**	**-3%**



Built in 1979, Snowshoe Elementary School hosts several sports and programs. Sports include girls and boys basketball and co-ed cross-country running. Students may also choose to participate in Battle of the Books and a band program.

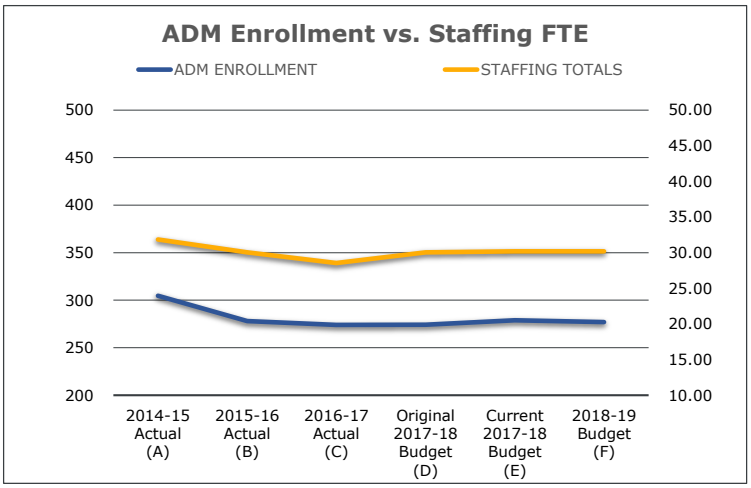
Fund: 100 General Operating Fund
Location: 041 Butte Elementary School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,662,787	$ 1,597,166	$ 1,610,627	$ 1,532,456	$ 1,496,897	$ 1,584,847	$ 87,950	6%
320 Non-Certificated Salaries	355,217	358,584	405,327	372,126	342,722	357,525	14,803	4%
360 Employee Benefits	912,989	840,940	919,979	881,573	903,416	963,812	60,396	7%
Subtotal Personnel	**2,930,993**	**2,796,691**	**2,935,933**	**2,786,155**	**2,743,035**	**2,906,184**	**163,149**	**6%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,930	742	2,620	2,040	752	1,772	1,020	136%
425 Student Travel	-	-	327	-	-	-	-	0%
430 Utilities	4,874	4,313	5,044	5,451	5,514	5,838	324	6%
435 Energy	58,836	57,745	65,133	72,112	65,559	68,632	3,073	5%
440 Purchased Services	-	1,540	549	1,540	13,360	9,700	(3,660)	-27%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	28,644	27,431	23,114	20,285	23,938	20,412	(3,526)	-15%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	955	712	830	-	(1,081)	-	1,081	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**95,239**	**92,482**	**97,616**	**101,428**	**108,042**	**106,354**	**(1,688)**	**-2%**
LOCATION TOTALS	**$ 3,026,232**	**$ 2,889,172**	**$ 3,033,549**	**$ 2,887,583**	**$ 2,851,077**	**$ 3,012,538**	**$ 161,461**	**6%**



Fund: 100 General Operating Fund
Location: 041 Butte Elementary School
Date: 6/6/2018

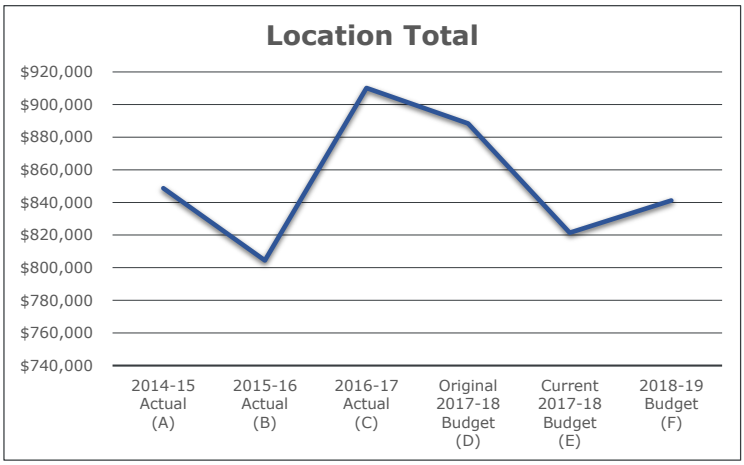
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**304.65**	**278.10**	**274.00**	**274.10**	**278.85**	**277.00**	**(1.85)**	**-1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	2.00	1.00	1.00	-	0%
Classroom Teacher	13.05	12.00	11.00	11.00	14.00	14.00	-	0%
SPED Teacher	4.00	3.00	3.00	3.50	2.50	2.50	-	0%
Specialist - Schools	3.00	4.00	3.50	2.50	2.50	2.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.80	0.80	0.80	0.80	0.80	0.80	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**21.85**	**20.80**	**19.30**	**19.80**	**20.80**	**20.80**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	4.50	4.50	4.50	5.50	5.13	5.13	-	0%
Support Staff	3.00	2.25	2.25	2.25	2.00	2.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	0.25	0.25	-	0%
Classified Sub Total	**10.00**	**9.25**	**9.25**	**10.25**	**9.38**	**9.38**	**-**	**0%**
STAFFING TOTALS	**31.85**	**30.05**	**28.55**	**30.05**	**30.18**	**30.18**	**-**	**0%**



Butte Elementary School was built in 1978. Located in the community of Butte, the elementary school provides opportunities in co-ed basketball, co-ed cross country, Yearbook, and Battle of the Books.

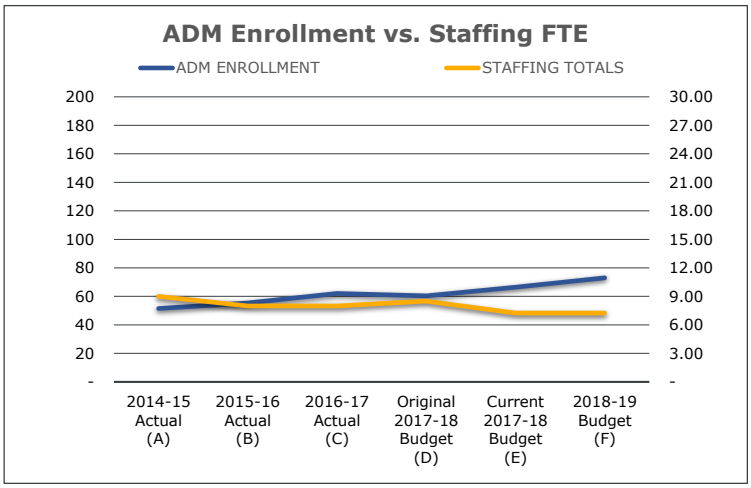
Fund: 100 General Operating Fund
Location: 042 Sutton Elementary School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 386,397	$ 338,311	$ 378,161	$ 381,143	$ 377,421	$ 380,615	$ 3,194	1%
320 Non-Certificated Salaries	131,323	149,900	167,121	133,793	99,916	101,395	1,479	1%
360 Employee Benefits	242,130	250,457	288,975	286,279	243,530	249,280	5,750	2%
Subtotal Personnel	**759,851**	**738,667**	**834,257**	**801,215**	**720,867**	**731,290**	**10,423**	**1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	720	1,076	750	3,954	2,505	4,270	1,765	70%
425 Student Travel	350	1,142	1,123	196	196	300	104	53%
430 Utilities	3,006	3,608	4,314	3,851	4,301	4,365	64	1%
435 Energy	77,694	55,636	54,473	74,418	66,071	76,999	10,928	17%
440 Purchased Services	840	173	1,090	294	21,360	15,018	(6,342)	-30%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	3,697	3,131	4,781	4,474	6,123	8,967	2,844	46%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,622	1,028	9,383	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**88,929**	**65,794**	**75,913**	**87,187**	**100,556**	**109,919**	**9,363**	**9%**
LOCATION TOTALS	**$ 848,780**	**$ 804,461**	**$ 910,170**	**$ 888,402**	**$ 821,423**	**$ 841,209**	**$ 19,786**	**2%**



Fund: 100 General Operating Fund
Location: 042 Sutton Elementary School
Date: 6/6/2018

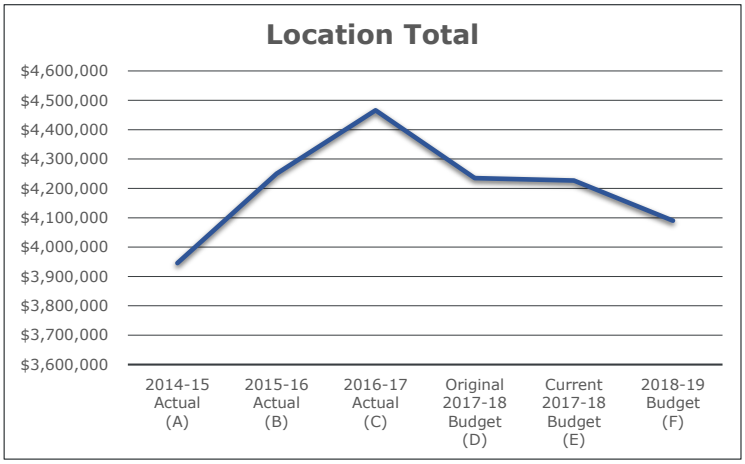
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**51.49**	**55.45**	**62.00**	**60.29**	**66.39**	**73.00**	**6.61**	**10%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	2.75	2.75	2.75	2.75	2.75	2.75	-	0%
SPED Teacher	1.00	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Schools	0.75	0.75	0.75	0.75	0.75	0.75	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**5.50**	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.00	1.00	1.00	1.00	-	-	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	1.50	1.00	1.00	1.50	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	0.25	0.25	-	0%
Classified Sub Total	**3.50**	**3.00**	**3.00**	**3.50**	**2.25**	**2.25**	**-**	**0%**
STAFFING TOTALS	**9.00**	**8.00**	**8.00**	**8.50**	**7.25**	**7.25**	**-**	**0%**



Known as a "Small Attendance Rural School," Sutton Elementary was built in 1988. At just over 25,000 sqaure feet, it is one of the smaller elementary schools in the Mat-Su Valley. Sutton Elementary serves students in grades K-5 and offers Battle of the Books to the students.

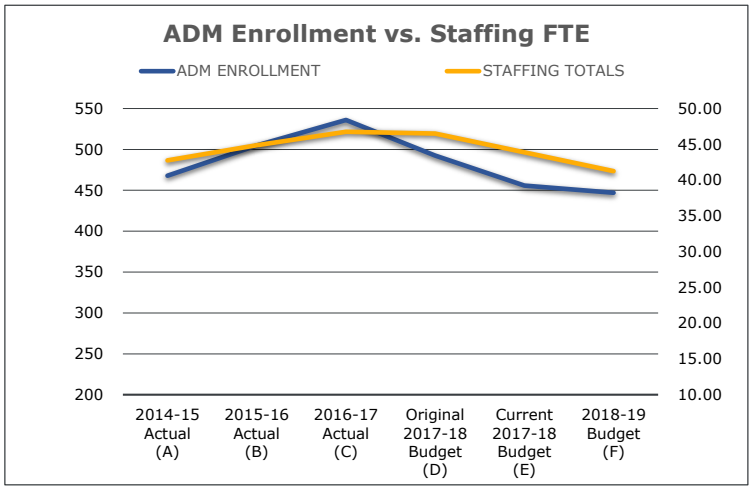
Fund: 100 General Operating Fund
Location: 043 Cottonwood Creek Elementary School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,209,361	$ 2,339,892	$ 2,422,881	$ 2,326,335	$ 2,330,044	$ 2,256,269	$ (73,775)	-3%
320 Non-Certificated Salaries	462,180	526,601	538,727	490,727	473,432	466,294	(7,138)	-2%
360 Employee Benefits	1,111,221	1,227,674	1,353,964	1,281,842	1,289,518	1,237,635	(51,883)	-4%
Subtotal Personnel	**3,782,761**	**4,094,168**	**4,315,572**	**4,098,904**	**4,092,994**	**3,960,198**	**(132,796)**	**-3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	7,830	-	-	-	-	-	0%
420 Staff Travel	2,702	4,770	720	720	1,355	720	(635)	-47%
425 Student Travel	188	-	-	-	-	-	-	0%
430 Utilities	7,010	7,660	8,313	8,018	8,518	8,595	77	1%
435 Energy	72,028	75,484	75,435	82,888	86,498	83,594	(2,904)	-3%
440 Purchased Services	2,362	95	1,680	-	79	-	(79)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	64,599	40,855	40,755	44,510	35,408	36,696	1,288	4%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	13,923	19,146	23,494	-	1,701	-	(1,701)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**162,811**	**155,840**	**150,397**	**136,136**	**133,559**	**129,605**	**(3,954)**	**-3%**
LOCATION TOTALS	**$ 3,945,573**	**$ 4,250,007**	**$ 4,465,969**	**$ 4,235,040**	**$ 4,226,553**	**$ 4,089,803**	**$ (136,750)**	**-3%**



Fund: 100 General Operating Fund
Location: 043 Cottonwood Creek Elementary School
Date: 6/6/2018

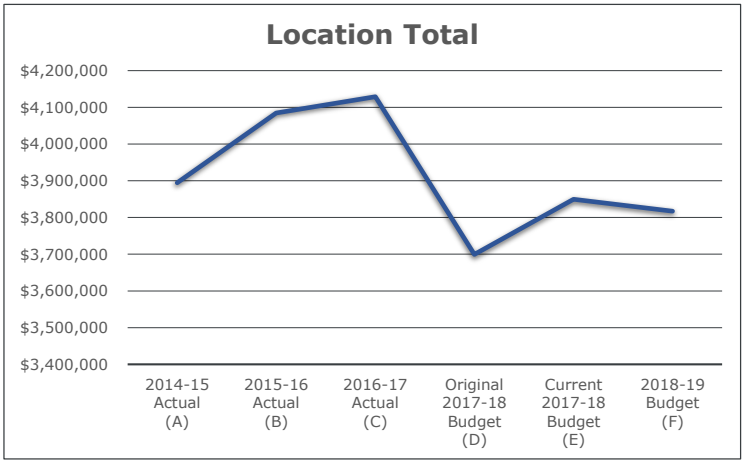
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**467.75**	**504.85**	**536.00**	**492.60**	**455.65**	**447.00**	**(8.65)**	**-2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	19.00	20.00	20.00	19.50	20.50	19.00	(1.50)	-7%
SPED Teacher	5.00	4.00	5.00	6.00	5.00	5.00	-	0%
Specialist - Schools	4.50	5.50	5.50	4.00	3.00	3.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**30.50**	**31.50**	**32.50**	**31.50**	**30.50**	**29.00**	**(1.50)**	**-5%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	6.50	7.63	8.50	9.25	8.88	7.75	(1.13)	-13%
Support Staff	3.00	3.00	3.00	3.00	2.00	2.00	-	0%
Custodial Staff	2.75	2.75	2.75	2.75	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	0.50	0.50	-	0%
Classified Sub Total	**12.25**	**13.38**	**14.25**	**15.00**	**13.38**	**12.25**	**(1.13)**	**-8%**
STAFFING TOTALS	**42.75**	**44.88**	**46.75**	**46.50**	**43.88**	**41.25**	**(2.63)**	**-6%**



Cottonwood Creek Elementary School was built in 1983. Today, the school hosts such programs as Pre-K, STEAM (Science, Technology, Engineering, Art, and Math), basketball, and choir.

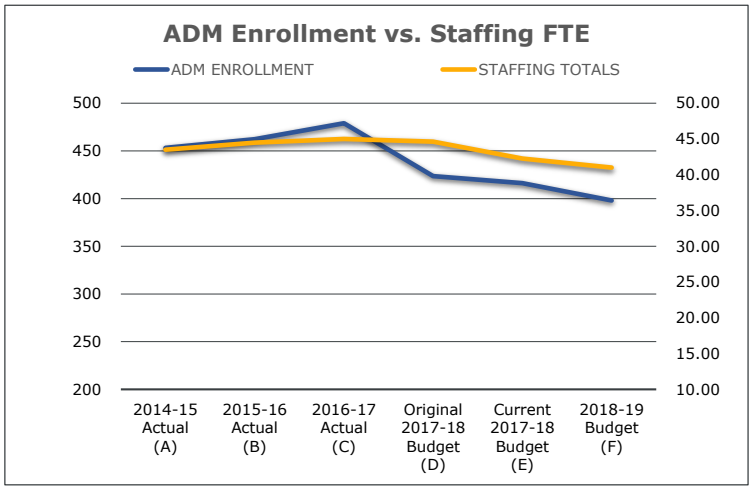
Fund: 100 General Operating Fund
Location: 044 Tanaina Elementary School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,042,568	$ 2,109,525	$ 2,058,965	$ 1,842,307	$ 1,919,335	$ 1,920,049	$ 714	0%
320 Non-Certificated Salaries	568,083	607,541	633,095	562,528	580,461	578,895	(1,566)	0%
360 Employee Benefits	1,152,349	1,224,695	1,286,335	1,162,053	1,210,214	1,177,065	(33,149)	-3%
Subtotal Personnel	**3,763,000**	**3,941,762**	**3,978,395**	**3,566,888**	**3,710,010**	**3,676,009**	**(34,001)**	**-1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	720	739	995	720	720	720	-	0%
425 Student Travel	2,672	-	212	-	125	-	(125)	-100%
430 Utilities	7,450	7,327	9,341	9,859	8,916	10,384	1,468	16%
435 Energy	76,580	87,242	94,325	88,624	93,747	97,459	3,712	4%
440 Purchased Services	3,225	3,305	3,687	1,680	1,837	1,680	(157)	-9%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	36,937	41,670	32,025	31,676	33,871	30,984	(2,887)	-9%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	4,162	2,316	3,805	-	417	-	(417)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	6,203	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**131,745**	**142,600**	**150,592**	**132,559**	**139,633**	**141,227**	**1,594**	**1%**
LOCATION TOTALS	**$ 3,894,745**	**$ 4,084,362**	**$ 4,128,988**	**$ 3,699,447**	**$ 3,849,643**	**$ 3,817,236**	**$ (32,407)**	**-1%**



Fund: 100 General Operating Fund
Location: 044 Tanaina Elementary School
Date: 6/6/2018

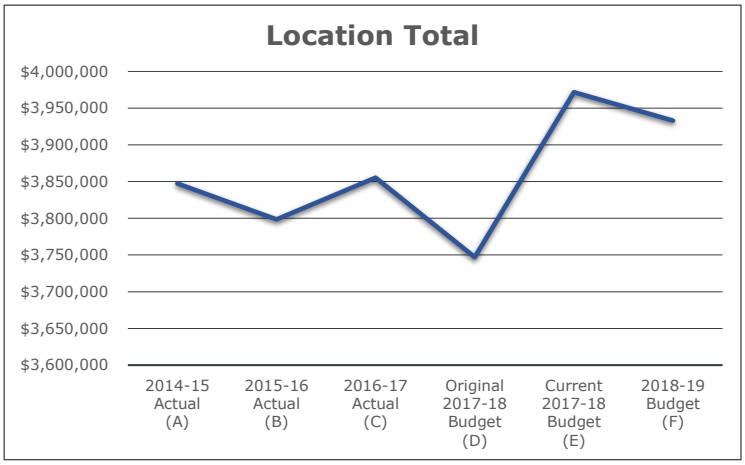
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**453.23**	**462.29**	**479.00**	**423.50**	**416.17**	**398.00**	**(18.17)**	**-4%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	18.00	18.00	19.00	18.00	18.00	17.00	(1.00)	-6%
SPED Teacher	5.00	5.00	5.00	5.00	5.00	5.00	-	0%
Specialist - Schools	4.00	5.00	4.50	4.49	3.00	3.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**29.00**	**30.00**	**30.50**	**29.49**	**28.00**	**27.00**	**(1.00)**	**-4%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	9.00	10.50	10.50	9.63	9.75	9.50	(0.25)	-3%
Support Staff	3.00	3.00	3.00	3.00	2.00	2.00	-	0%
Custodial Staff	2.50	1.00	1.00	2.50	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	0.50	0.50	-	0%
Classified Sub Total	**14.50**	**14.50**	**14.50**	**15.13**	**14.25**	**14.00**	**(0.25)**	**-2%**
STAFFING TOTALS	**43.50**	**44.50**	**45.00**	**44.62**	**42.25**	**41.00**	**(1.25)**	**-3%**



Tanaina Elementary School, home of the Timberwolves and the color purple, was built in 1985 and has become a very integral part of its community. A wide variety of before and after school activities are available to help ensure a fun and healthy environment for the entire school population. An Anti-Bullying policy is in place and has created an atmosphere that helps children feel safe and supported while also enhancing the already positive reputation of the school. Tanaina's staff is committed to the safety, well-being, and the future of all of their students.

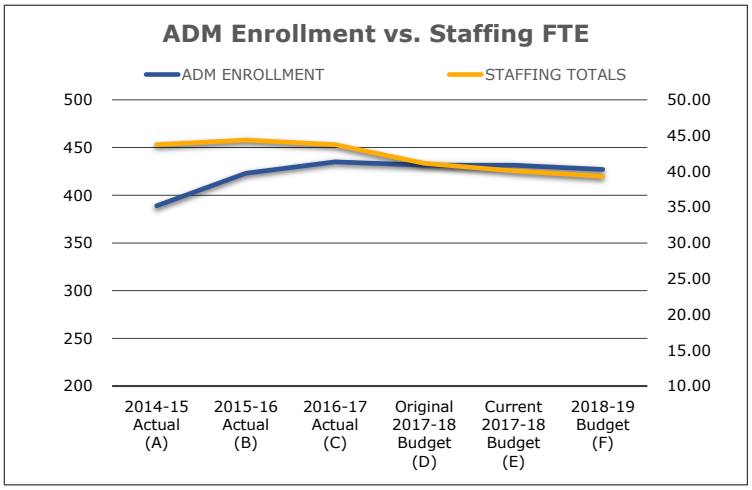
Fund: 100 General Operating Fund
Location: 045 Pioneer Peak Elementary School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,013,772	$ 1,967,307	$ 2,012,201	$ 1,971,249	$ 2,105,290	$ 2,105,745	$ 455	0%
320 Non-Certificated Salaries	560,976	536,751	511,615	472,162	497,482	460,278	(37,204)	-7%
360 Employee Benefits	1,153,557	1,187,231	1,220,204	1,187,141	1,256,775	1,252,797	(3,978)	0%
Subtotal Personnel	**3,728,305**	**3,691,289**	**3,744,020**	**3,630,552**	**3,859,547**	**3,818,820**	**(40,727)**	**-1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	1,935	1,935	1,900	(35)	-2%
420 Staff Travel	3,630	720	1,016	720	720	720	-	0%
425 Student Travel	44	324	-	-	-	-	-	0%
430 Utilities	5,910	5,538	5,574	8,164	8,664	6,217	(2,447)	-28%
435 Energy	61,375	61,887	64,937	71,586	70,136	70,187	51	0%
440 Purchased Services	1,680	1,765	2,180	1,680	1,680	1,680	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	45,394	30,624	28,709	32,418	29,043	33,584	4,541	16%
480 Tuition	-	-		-	-	-	-	0%
490 Other Expenses	904	6,345	8,803	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**118,937**	**107,203**	**111,219**	**116,503**	**112,178**	**114,288**	**2,110**	**2%**
LOCATION TOTALS	**$ 3,847,242**	**$ 3,798,492**	**$ 3,855,239**	**$ 3,747,055**	**$ 3,971,725**	**$ 3,933,108**	**$ (38,617)**	**-1%**



Fund: 100 General Operating Fund
Location: 045 Pioneer Peak Elementary School
Date: 6/6/2018

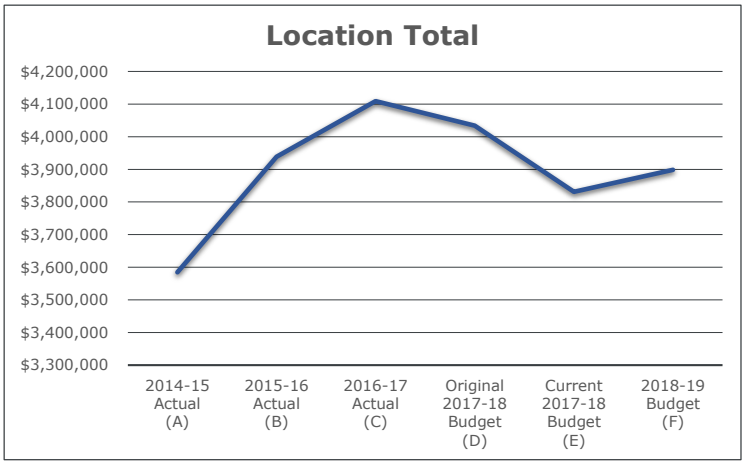
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**388.95**	**423.10**	**435.00**	**431.40**	**431.43**	**427.00**	**(4.43)**	**-1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	16.00	17.00	17.00	17.00	18.00	18.00	-	0%
SPED Teacher	6.00	5.50	5.50	4.50	4.50	4.50	-	0%
Specialist - Schools	4.00	4.00	3.50	3.50	4.00	3.50	(0.50)	-13%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**28.00**	**28.50**	**28.00**	**27.00**	**28.50**	**28.00**	**(0.50)**	**-2%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	10.25	10.38	10.25	8.63	8.06	7.81	(0.25)	-3%
Support Staff	3.00	3.00	3.00	3.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	0.50	0.50	-	0%
Classified Sub Total	**15.75**	**15.88**	**15.75**	**14.13**	**11.56**	**11.31**	**(0.25)**	**-2%**
STAFFING TOTALS	**43.75**	**44.38**	**43.75**	**41.13**	**40.06**	**39.31**	**(0.75)**	**-2%**



Built in 1985, Pioneer Peak Elementary School is named for the mountain visible from the school yard. It serves nearly 425 students (Go Mountaineers!) of all abilities, grades PK - 5. The mission of the school is to work together with families and the community to provide a safe, positive learning environment where all students can be successful, life-long learners.

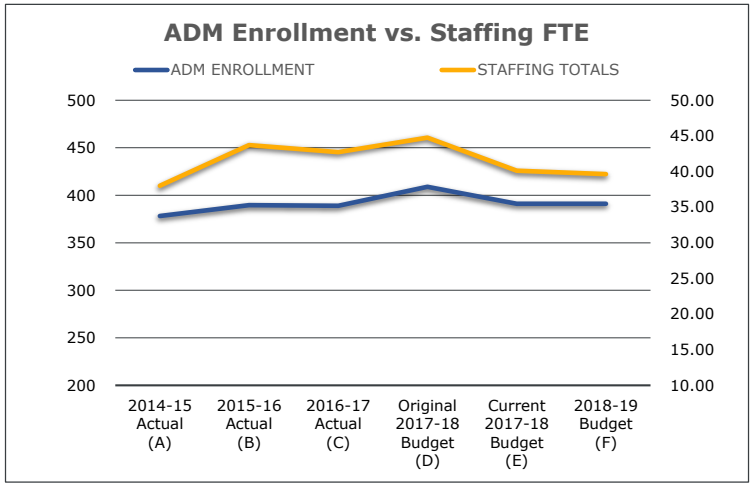
Fund: 100 General Operating Fund
Location: 046 Larson Elementary School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,894,495	$ 2,055,622	$ 2,023,820	$ 1,989,759	$ 1,965,599	$ 1,988,911	$ 23,312	1%
320 Non-Certificated Salaries	490,909	530,685	610,421	575,592	498,031	522,380	24,349	5%
360 Employee Benefits	1,067,389	1,210,862	1,324,298	1,326,573	1,212,360	1,235,882	23,522	2%
Subtotal Personnel	**3,452,793**	**3,797,169**	**3,958,539**	**3,891,924**	**3,675,990**	**3,747,173**	**71,183**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	4,293	-	-	-	-	-	0%
420 Staff Travel	825	970	1,404	720	720	720	-	0%
425 Student Travel	300	249	-	-	-	-	-	0%
430 Utilities	4,752	5,459	6,231	6,353	7,094	6,803	(291)	-4%
435 Energy	88,264	90,606	99,446	101,549	114,877	110,885	(3,992)	-3%
440 Purchased Services	1,120	1,512	1,175	1,120	1,120	1,120	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	30,418	32,973	32,981	31,688	30,626	31,367	741	2%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	6,135	5,664	9,224	588	588	625	37	6%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**131,814**	**141,726**	**150,461**	**142,018**	**155,025**	**151,520**	**(3,505)**	**-2%**
LOCATION TOTALS	**$ 3,584,607**	**$ 3,938,894**	**$ 4,109,000**	**$ 4,033,942**	**$ 3,831,015**	**$ 3,898,693**	**$ 67,678**	**2%**



Fund: 100 General Operating Fund
Location: 046 Larson Elementary School
Date: 6/6/2018

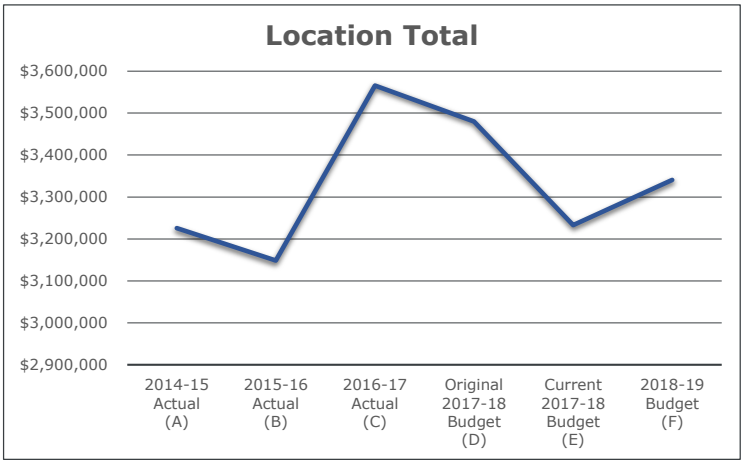
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**378.18**	**389.55**	**389.00**	**408.90**	**391.00**	**391.00**	**-**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	16.00	18.00	17.00	17.00	19.00	18.00	(1.00)	-5%
SPED Teacher	5.00	4.00	4.00	6.00	4.00	4.00	-	0%
Specialist - Schools	3.50	4.50	4.50	3.50	2.00	2.50	0.50	25%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**26.50**	**28.50**	**27.50**	**28.50**	**27.00**	**26.50**	**(0.50)**	**-2%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	6.00	9.72	9.72	10.75	8.63	8.63	-	0%
Support Staff	3.00	3.00	3.00	3.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	0.50	0.50	-	0%
Classified Sub Total	**11.50**	**15.22**	**15.22**	**16.25**	**13.13**	**13.13**	**-**	**0%**
STAFFING TOTALS	**38.00**	**43.72**	**42.72**	**44.75**	**40.13**	**39.63**	**(0.50)**	**-1%**



Since 2002, Larson Elementary has been community hub for activities, and a popular neighborhood school. Larson houses an Applied Behavioral Analysis (ABA) program, 2 Pre-K programs as well as a Behavior Support Program (BSP). The school also offers a variety of before and after school activities such as track, cross country running, basketball, Spanish, chess and a variety of other clubs. Larson has a strong music program offering band/choir and the Junior Native Youth Olympics is one of the most successful activities in the school.

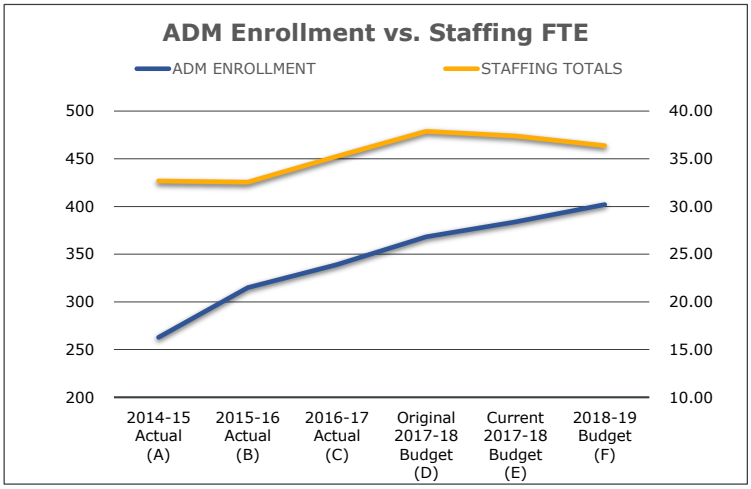
Fund: 100 General Operating Fund
Location: 047 Finger Lake Elementary School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,693,160	$ 1,662,149	$ 1,796,318	$ 1,734,702	$ 1,686,445	$ 1,721,818	$ 35,373	2%
320 Non-Certificated Salaries	506,195	467,117	530,801	506,753	414,042	429,865	15,823	4%
360 Employee Benefits	884,991	883,271	1,103,735	1,088,452	994,023	1,036,089	42,066	4%
Subtotal Personnel	**3,084,346**	**3,012,537**	**3,430,854**	**3,329,907**	**3,094,510**	**3,187,772**	**93,262**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	720	5,428	1,187	720	1,261	970	(291)	-23%
425 Student Travel	-	-	455	-	128	-	(128)	-100%
430 Utilities	5,288	7,292	7,820	8,022	7,522	8,390	868	12%
435 Energy	91,779	90,180	89,387	108,961	99,702	113,311	13,609	14%
440 Purchased Services	10,878	1,522	3,018	7,840	1,813	7,000	5,187	286%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	30,839	28,699	29,442	24,381	26,545	23,046	(3,499)	-13%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,750	2,863	3,505	-	1,689	-	(1,689)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**141,254**	**135,984**	**134,815**	**149,924**	**138,660**	**152,717**	**14,057**	**10%**
LOCATION TOTALS	**$ 3,225,600**	**$ 3,148,521**	**$ 3,565,669**	**$ 3,479,831**	**$ 3,233,170**	**$ 3,340,489**	**$ 107,319**	**3%**



Fund: 100 General Operating Fund
Location: 047 Finger Lake Elementary School
Date: 6/6/2018

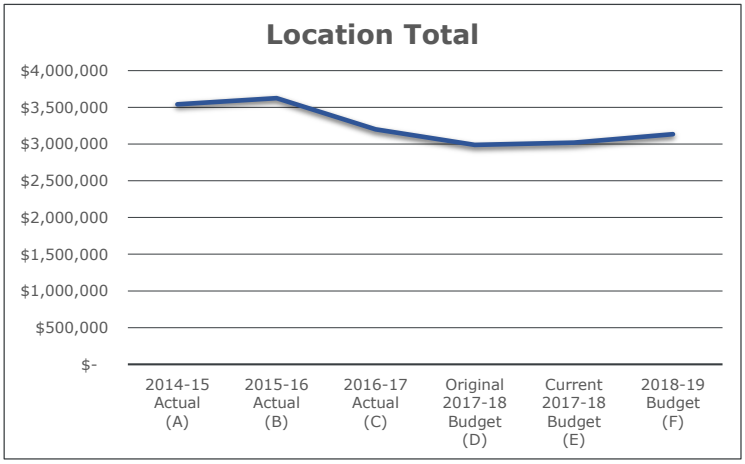
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**262.80**	**314.88**	**339.00**	**368.23**	**383.80**	**402.00**	**18.20**	**5%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	11.00	12.00	15.00	15.50	16.50	15.50	(1.00)	-6%
SPED Teacher	4.49	2.00	2.00	4.00	4.00	4.00	-	0%
Specialist - Schools	3.00	5.00	4.50	2.50	3.50	3.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.80	0.80	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**20.29**	**20.80**	**23.50**	**24.00**	**26.00**	**25.00**	**(1.00)**	**-4%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	6.88	7.00	7.00	9.13	6.88	6.88	-	0%
Support Staff	3.00	2.25	2.25	2.25	2.00	2.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	0.50	0.50	-	0%
Classified Sub Total	**12.38**	**11.75**	**11.75**	**13.88**	**11.38**	**11.38**	**-**	**0%**
STAFFING TOTALS	**32.67**	**32.55**	**35.25**	**37.88**	**37.38**	**36.38**	**(1.00)**	**-3%**



Finger Lake Elementary School is a gem tucked away in the woods off Bogard Road. It was one of three elementary schools built in 1985 and serves students in Pre-K through grade 5. FLE has the following district-wide programs: Talented & Gifted 3-5th (choice option), Student Support Pre-K, Applied Behavior Analysis (ABA), Intensive Resource, Resource and a Federal Programs Title 1 Pre-K. Finger Lake also offers several extracurricular activities, clubs, and sports. Finger Lake encourages community members to visit to learn more!

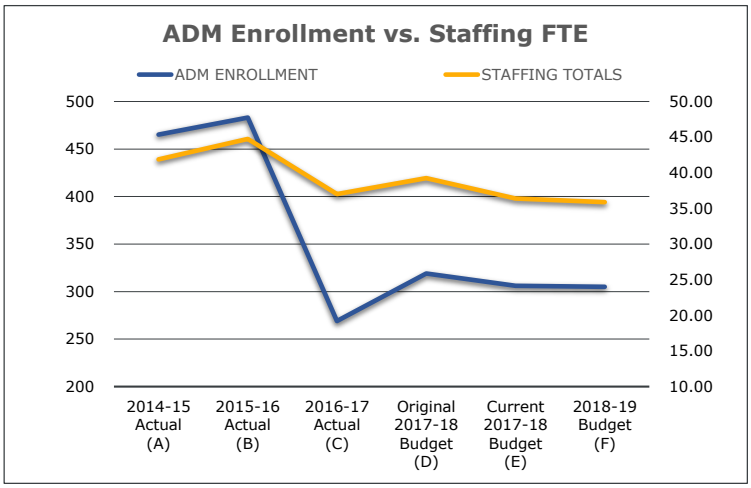
Fund: 100 General Operating Fund
Location: 048 Goose Bay Elementary School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,833,033	$ 1,778,758	$ 1,527,537	$ 1,358,947	$ 1,387,398	$ 1,457,289	$ 69,891	5%
320 Non-Certificated Salaries	498,439	598,752	522,848	533,071	517,588	530,141	12,553	2%
360 Employee Benefits	1,063,805	1,100,240	1,014,615	953,217	967,987	994,994	27,007	3%
Subtotal Personnel	**3,395,276**	**3,477,749**	**3,065,000**	**2,845,235**	**2,872,973**	**2,982,424**	**109,451**	**4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,432	920	1,084	1,112	1,112	720	(392)	-35%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	7,567	9,698	6,537	11,058	11,715	11,672	(43)	0%
435 Energy	81,222	81,844	80,440	95,226	88,739	100,869	12,130	14%
440 Purchased Services	2,794	9,886	22,259	11,627	21,331	15,070	(6,261)	-29%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	51,290	42,799	24,296	22,883	22,083	23,094	1,011	5%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	398	2,390	2,153	1,519	1,519	500	(1,019)	-67%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**144,702**	**147,538**	**136,769**	**143,425**	**146,499**	**151,925**	**5,426**	**4%**
LOCATION TOTALS	**$ 3,539,978**	**$ 3,625,287**	**$ 3,201,768**	**$ 2,988,660**	**$ 3,019,472**	**$ 3,134,349**	**$ 114,877**	**4%**



Fund: 100 General Operating Fund
Location: 048 Goose Bay Elementary School
Date: 6/6/2018

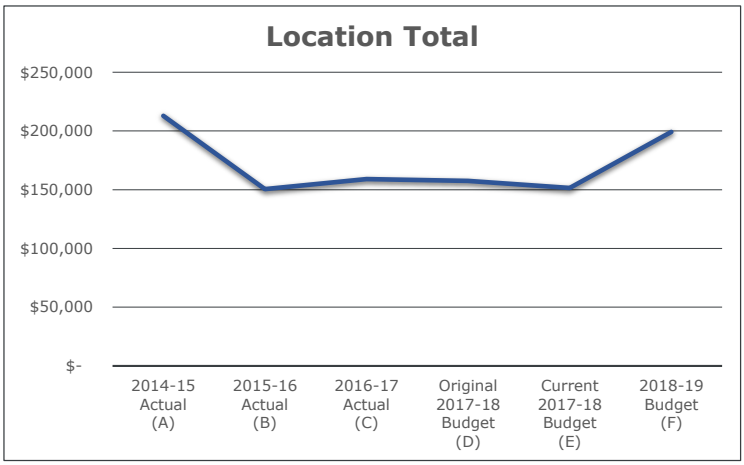
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**465.25**	**483.10**	**269.00**	**319.10**	**306.15**	**305.00**	**(1.15)**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	18.00	19.00	13.00	16.00	14.50	14.00	(0.50)	-3%
SPED Teacher	4.00	3.00	3.00	3.00	4.00	4.00	-	0%
Specialist - Schools	4.00	5.00	3.50	3.00	2.00	2.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**28.00**	**29.00**	**21.50**	**24.00**	**22.50**	**22.00**	**(0.50)**	**-2%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	7.38	10.25	10.00	9.75	9.38	9.38	-	0%
Support Staff	4.00	3.00	3.00	3.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	0.50	0.50	-	0%
Classified Sub Total	**13.88**	**15.75**	**15.50**	**15.25**	**13.88**	**13.88**	**-**	**0%**
STAFFING TOTALS	**41.88**	**44.75**	**37.00**	**39.25**	**36.38**	**35.88**	**(0.50)**	**-1%**



Goose Bay Elementary school was built in 1992. The school houses grades Pre-K through 2 and serves one of the fastest-growing areas in the State.

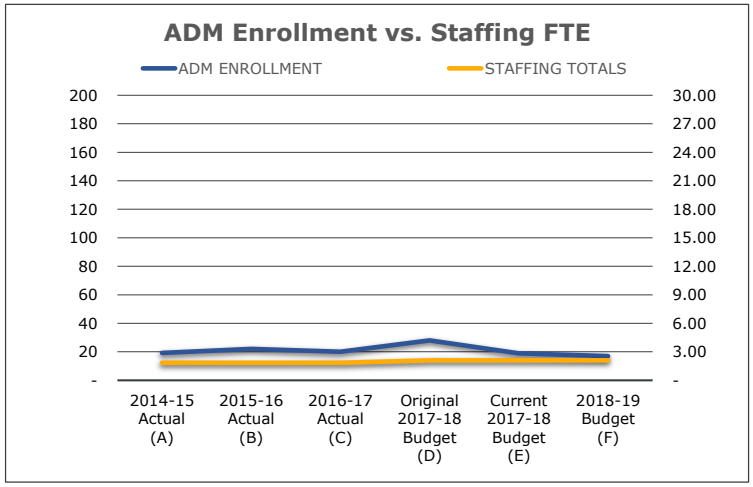
Fund: 100 General Operating Fund
Location: 049 Beryozova School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 140,671	$ 105,245	$ 100,415	$ 110,007	$ 86,377	$ 115,257	$ 28,880	33%
320 Non-Certificated Salaries	3,279	3,365	3,350	3,439	3,849	3,614	(235)	-6%
360 Employee Benefits	55,705	29,961	36,939	38,162	35,515	60,459	24,944	70%
Subtotal Personnel	**199,655**	**138,572**	**140,704**	**151,608**	**125,741**	**179,330**	**53,589**	**43%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	285	18	30	-	-	-	-	0%
430 Utilities	393	408	2,231	585	2,515	1,306	(1,209)	-48%
435 Energy	8,378	7,326	9,723	-	9,035	10,061	1,026	11%
440 Purchased Services	2,222	2,135	4,385	2,825	10,995	7,082	(3,913)	-36%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,646	1,381	1,156	1,922	1,922	922	(1,000)	-52%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	309	660	754	587	1,262	550	(712)	-56%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**13,233**	**11,927**	**18,279**	**5,919**	**25,729**	**19,921**	**(5,808)**	**-23%**
LOCATION TOTALS	**$ 212,887**	**$ 150,499**	**$ 158,983**	**$ 157,527**	**$ 151,470**	**$ 199,251**	**$ 47,781**	**32%**



Fund: 100 General Operating Fund
Location: 049 Beryozova School
Date: 6/6/2018

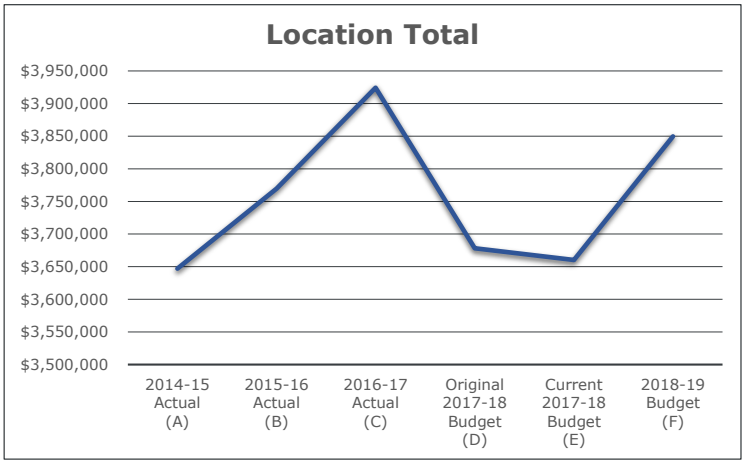
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**19.15**	**22.00**	**20.00**	**28.00**	**19.00**	**17.00**	**(2.00)**	**-11%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	1.50	1.75	1.75	1.75	1.75	1.75	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	0.25	-	-	0.25	0.25	0.25	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**1.75**	**1.75**	**1.75**	**2.00**	**2.00**	**2.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	0.10	0.10	0.10	0.10	0.10	0.10	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**0.10**	**0.10**	**0.10**	**0.10**	**0.10**	**0.10**	**-**	**0%**
STAFFING TOTALS	**1.85**	**1.85**	**1.85**	**2.10**	**2.10**	**2.10**	**-**	**0%**



Beryozova School serves students in grades K-12. It is a special mission school with a focus on Russian Language, strongly grounded in the tradition of the culture. Students are known for making traditional crafts as part of their curriculum.

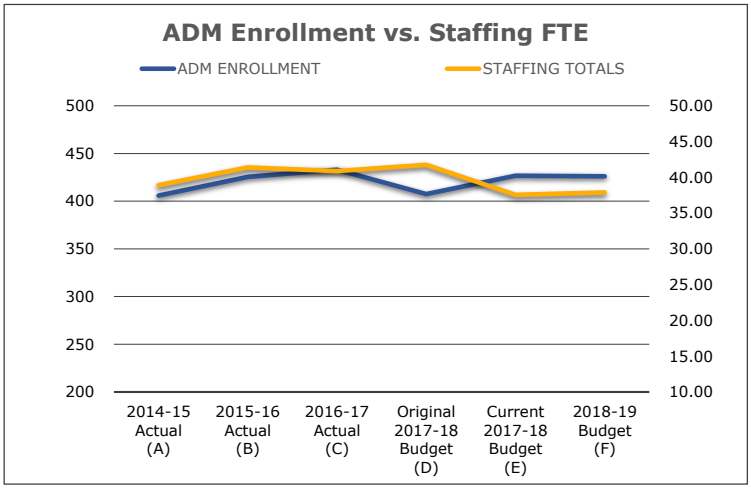
Fund: 100 General Operating Fund
Location: 050 John Shaw Elementary School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,973,907	$ 1,975,226	$ 2,001,876	$ 1,855,475	$ 1,887,186	$ 2,012,610	$ 125,424	7%
320 Non-Certificated Salaries	474,328	557,854	577,050	553,248	480,997	483,835	2,838	1%
360 Employee Benefits	1,062,366	1,116,782	1,206,215	1,130,961	1,142,800	1,209,168	66,368	6%
Subtotal Personnel	**3,510,601**	**3,649,862**	**3,785,140**	**3,539,684**	**3,510,983**	**3,705,613**	**194,630**	**6%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	755	750	886	720	972	1,120	148	15%
425 Student Travel	-	-	78	-	-	500	500	100%
430 Utilities	6,197	7,595	7,964	8,290	8,565	8,948	383	4%
435 Energy	82,807	76,854	88,283	93,198	104,055	97,840	(6,215)	-6%
440 Purchased Services	447	2,799	404	2,135	1,616	1,400	(216)	-13%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	39,091	29,632	32,548	33,599	33,235	33,901	666	2%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	7,150	2,306	8,973	490	713	300	(413)	-58%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**136,446**	**119,935**	**139,136**	**138,432**	**149,156**	**144,009**	**(5,147)**	**-3%**
LOCATION TOTALS	**$ 3,647,048**	**$ 3,769,797**	**$ 3,924,277**	**$ 3,678,116**	**$ 3,660,139**	**$ 3,849,622**	**$ 189,483**	**5%**



Fund: 100 General Operating Fund
Location: 050 John Shaw Elementary School
Date: 6/6/2018

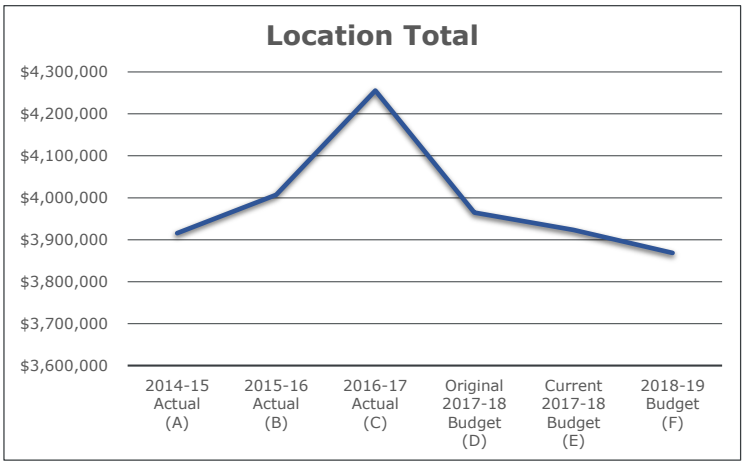
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**405.85**	**425.35**	**433.00**	**407.45**	**426.60**	**426.00**	**(0.60)**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	17.00	18.00	18.00	18.00	19.00	19.00	-	0%
SPED Teacher	4.00	3.49	3.49	4.49	3.00	3.00	-	0%
Specialist - Schools	4.00	4.00	3.50	2.50	2.17	2.50	0.33	15%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**27.00**	**27.49**	**26.99**	**26.99**	**26.17**	**26.50**	**0.33**	**1%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	6.40	8.38	8.38	9.25	6.88	6.88	-	0%
Support Staff	3.00	3.00	3.00	3.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	0.50	0.50	-	0%
Classified Sub Total	**11.90**	**13.88**	**13.88**	**14.75**	**11.38**	**11.38**	**-**	**0%**
STAFFING TOTALS	**38.90**	**41.37**	**40.87**	**41.74**	**37.55**	**37.88**	**0.33**	**1%**



John Shaw Elementary School was built in 2006. Apart from serving students in grades Pre-K through 5, it houses and facilitates the Mat-Su Borough School District's Deaf and Hard of Hearing program(s). Students attending Shaw Elementary can also participate in basketball and cross-country running.

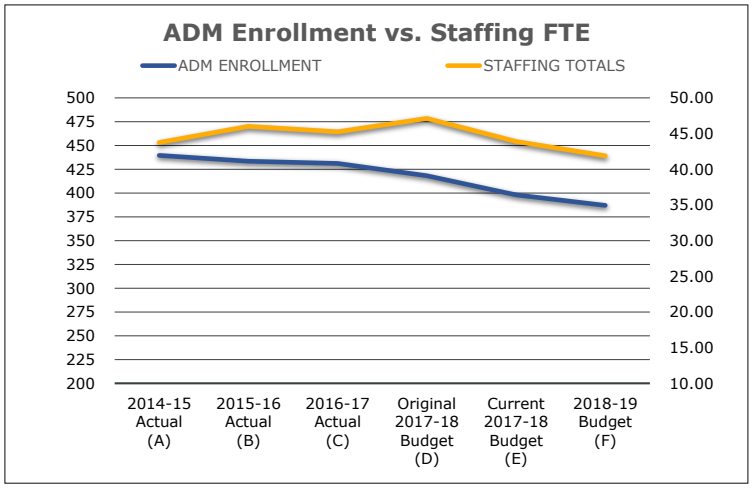
Fund: 100 General Operating Fund
Location: 051 Meadow Lakes Elementary School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,120,551	$ 2,118,674	$ 2,093,344	$ 1,958,023	$ 1,926,228	$ 1,869,931	$ (56,297)	-3%
320 Non-Certificated Salaries	475,115	528,711	642,246	586,117	560,729	586,405	25,676	5%
360 Employee Benefits	1,146,313	1,191,679	1,343,217	1,248,380	1,250,703	1,228,777	(21,926)	-2%
Subtotal Personnel	**3,741,979**	**3,839,063**	**4,078,807**	**3,792,520**	**3,737,660**	**3,685,113**	**(52,547)**	**-1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	261	-	-	-	-	-	0%
420 Staff Travel	720	1,172	5,047	2,974	1,440	720	(720)	-50%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	10,010	11,781	12,649	12,647	11,157	13,273	2,116	19%
435 Energy	101,330	104,388	107,848	114,460	119,368	124,726	5,358	4%
440 Purchased Services	9,305	10,750	22,534	12,188	24,645	15,020	(9,625)	-39%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	48,567	38,294	23,645	29,202	28,400	27,960	(440)	-2%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	3,819	1,250	1,150	632	508	1,700	1,192	235%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	3,887	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**173,752**	**167,896**	**176,761**	**172,103**	**185,518**	**183,399**	**(2,119)**	**-1%**
LOCATION TOTALS	**$ 3,915,731**	**$ 4,006,959**	**$ 4,255,568**	**$ 3,964,623**	**$ 3,923,178**	**$ 3,868,512**	**$ (54,666)**	**-1%**



Fund: 100 General Operating Fund
Location: 051 Meadow Lakes Elementary School
Date: 6/6/2018

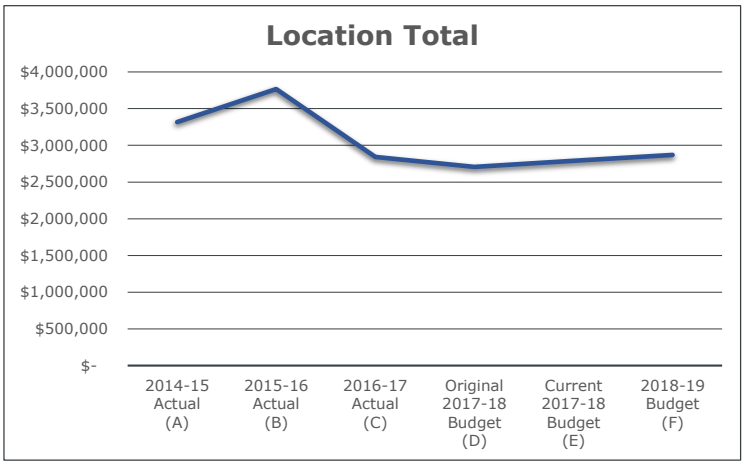
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**439.55**	**433.40**	**431.00**	**418.25**	**398.10**	**387.00**	**(11.10)**	**-3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	17.00	18.00	18.00	18.00	18.00	16.00	(2.00)	-11%
SPED Teacher	7.00	6.00	6.00	7.00	6.00	6.00	-	0%
Specialist - Schools	4.00	5.00	4.50	3.49	3.00	3.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**30.00**	**31.00**	**30.50**	**30.49**	**29.00**	**27.00**	**(2.00)**	**-7%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	9.25	9.50	9.25	11.13	10.38	10.38	-	0%
Support Staff	3.00	3.00	3.00	3.00	2.00	2.00	-	0%
Custodial Staff	1.50	2.50	2.50	2.50	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	0.50	0.50	-	0%
Classified Sub Total	**13.75**	**15.00**	**14.75**	**16.63**	**14.88**	**14.88**	**-**	**0%**
STAFFING TOTALS	**43.75**	**46.00**	**45.25**	**47.12**	**43.88**	**41.88**	**(2.00)**	**-5%**



Meadow Lakes Elementary School was built in 2001. It serves students in Pre-K through grade 5. In addition to offering basketball and cross-country running, Meadow Lakes Elementary students can participate in Native Youth Olympics (NYO), assist in developing the yearbook, and play in the concert band.

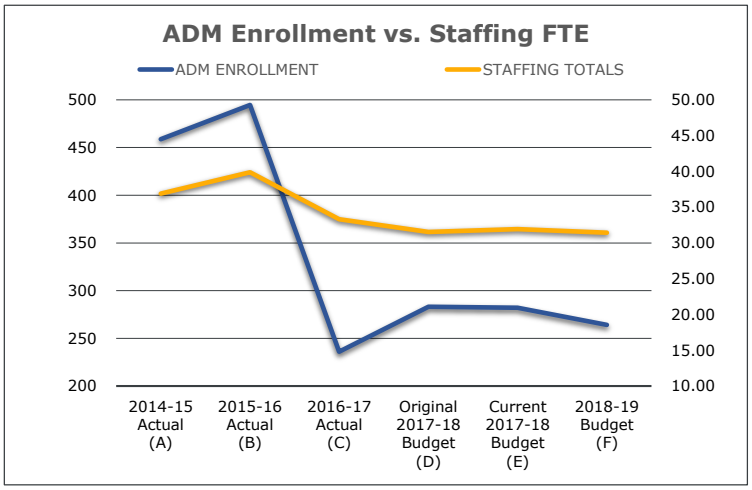
Fund: 100 General Operating Fund
Location: 052 Knik Elementary School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,800,200	$ 1,991,452	$ 1,470,175	$ 1,426,252	$ 1,499,287	$ 1,499,571	$ 284	0%
320 Non-Certificated Salaries	378,433	471,883	330,525	302,693	290,223	326,130	35,907	12%
360 Employee Benefits	955,393	1,139,831	875,212	824,317	831,016	878,210	47,194	6%
Subtotal Personnel	**3,134,026**	**3,603,165**	**2,675,912**	**2,553,262**	**2,620,526**	**2,703,911**	**83,385**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,254	2,071	1,732	720	1,440	720	(720)	-50%
425 Student Travel	-	-	-	-	309	-	(309)	-100%
430 Utilities	7,702	9,744	6,853	10,205	10,462	10,930	468	4%
435 Energy	96,837	94,509	100,730	108,656	114,570	115,239	669	1%
440 Purchased Services	-	8,394	21,207	10,896	20,123	14,920	(5,203)	-26%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	73,512	44,671	22,333	22,251	19,761	23,038	3,277	17%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,575	4,301	11,991	588	1,826	1,150	(676)	-37%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**181,879**	**163,690**	**164,846**	**153,316**	**168,491**	**165,997**	**(2,494)**	**-1%**
LOCATION TOTALS	**$ 3,315,906**	**$ 3,766,855**	**$ 2,840,758**	**$ 2,706,578**	**$ 2,789,017**	**$ 2,869,908**	**$ 80,891**	**3%**



Fund: 100 General Operating Fund
Location: 052 Knik Elementary School
Date: 6/6/2018

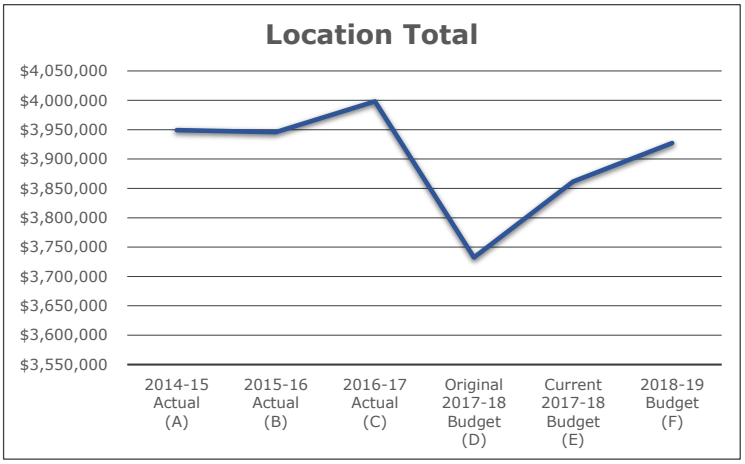
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**458.75**	**494.60**	**236.00**	**283.10**	**282.00**	**264.00**	**(18.00)**	**-6%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	17.00	17.00	12.00	12.00	12.00	12.00	-	0%
SPED Teacher	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Specialist - Schools	4.00	4.00	3.00	4.00	4.50	4.00	(0.50)	-11%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	0.80	0.80	0.80	0.80	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**27.00**	**27.00**	**20.80**	**21.80**	**22.30**	**21.80**	**(0.50)**	**-2%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	4.38	7.38	7.13	4.25	5.13	5.13	-	0%
Support Staff	3.00	3.00	3.00	3.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.50	2.38	2.50	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	0.50	0.50	-	0%
Classified Sub Total	**9.88**	**12.88**	**12.50**	**9.75**	**9.63**	**9.63**	**-**	**0%**
STAFFING TOTALS	**36.88**	**39.88**	**33.30**	**31.55**	**31.93**	**31.43**	**(0.50)**	**-2%**



Knik Elementary School, built in 2007, serves students in grades K - 5. They also have an Emotionally Disturbed program for their Special Education students. The school offers basketball and cross-country running to its students. Knik is also host to a Blended Academy, a K-5 hybrid model of education taking the best of a traditional school combined with online learning. During the school day, students will engage in cooperative learning projects integrating content areas such as science, social studies, and art. Online, students will work at an individualized pace to master literacy and math skills with scaffolded support from their teacher.

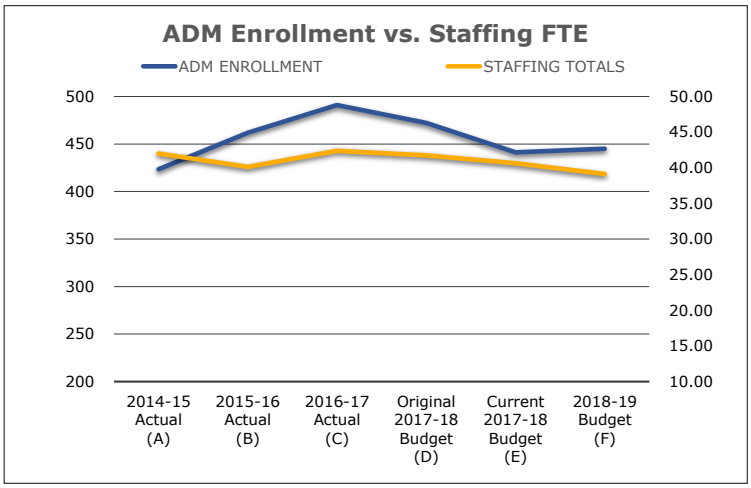
Fund: 100 General Operating Fund
Location: 053 Machetanz Elementary School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,115,625	$ 2,232,118	$ 2,225,042	$ 2,079,747	$ 2,154,722	$ 2,176,869	$ 22,147	1%
320 Non-Certificated Salaries	493,554	392,647	341,478	349,738	317,908	334,502	16,594	5%
360 Employee Benefits	1,155,382	1,121,681	1,219,976	1,147,649	1,187,593	1,217,903	30,310	3%
Subtotal Personnel	**3,764,561**	**3,746,446**	**3,786,495**	**3,577,134**	**3,660,223**	**3,729,274**	**69,051**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	6,786	-	-	-	-	-	0%
420 Staff Travel	2,077	5,549	1,775	4,346	4,346	2,720	(1,626)	-37%
425 Student Travel	-	-	57	-	-	-	-	0%
430 Utilities	8,643	9,814	11,144	14,408	14,599	15,257	658	5%
435 Energy	93,825	99,406	126,315	102,942	128,345	127,483	(862)	-1%
440 Purchased Services	1,190	-	1,190	-	23,001	19,778	(3,223)	-14%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	44,401	36,168	41,519	33,589	31,013	32,643	1,630	5%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	34,618	41,503	29,676	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**184,755**	**199,225**	**211,677**	**155,285**	**201,304**	**197,881**	**(3,423)**	**-2%**
LOCATION TOTALS	**$ 3,949,316**	**$ 3,945,672**	**$ 3,998,172**	**$ 3,732,419**	**$ 3,861,527**	**$ 3,927,155**	**$ 65,628**	**2%**



Fund: 100 General Operating Fund
Location: 053 Machetanz Elementary School
Date: 6/6/2018

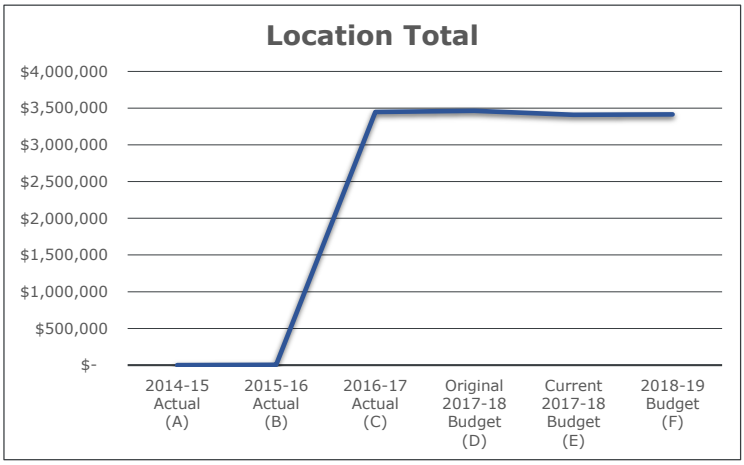
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**423.45**	**461.85**	**491.00**	**472.20**	**441.18**	**445.00**	**3.82**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	16.00	16.00	18.00	19.00	20.00	19.50	(0.50)	-3%
SPED Teacher	5.00	4.00	4.00	6.00	5.00	5.00	-	0%
Specialist - Schools	6.00	7.00	7.00	4.00	4.00	3.00	(1.00)	-25%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**29.00**	**29.00**	**31.00**	**31.00**	**31.00**	**29.50**	**(1.50)**	**-5%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	7.50	5.63	5.88	5.75	5.13	5.13	-	0%
Support Staff	3.00	3.00	3.00	2.50	2.00	2.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	0.50	0.50	-	0%
Classified Sub Total	**13.00**	**11.13**	**11.38**	**10.75**	**9.63**	**9.63**	**-**	**0%**
STAFFING TOTALS	**42.00**	**40.13**	**42.38**	**41.75**	**40.63**	**39.13**	**(1.50)**	**-4%**



Machetanz Elementary is a STEM school focusing on Science, Engineering, Technology and Math with an emphasis on Place-Based Service Learning & Art. The school was built in 2009 overlooking the Palmer Hay Flats and serves students in grades Pre-K - 5. Machetanz Elementary offers a variety of before and after school clubs and sports for students to participate in. Students and staff at Machetanz work closely with community members and agencies to teach science and engineering concepts and provide service opportunities within the community.

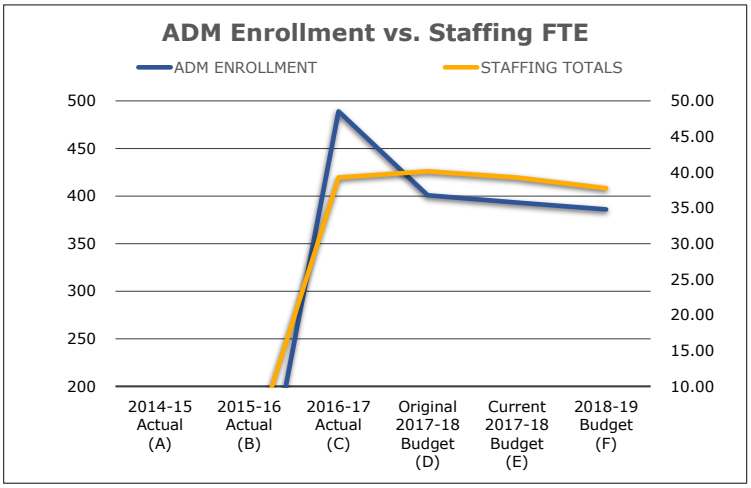
Fund: 100 General Operating Fund
Location: 054 Dena'ina Elementary School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ 4,469	$ 1,698,639	$ 1,770,684	$ 1,783,959	$ 1,745,001	$ (38,958)	-2%
320 Non-Certificated Salaries	-	-	460,003	449,429	400,984	416,653	15,669	4%
360 Employee Benefits	-	662	1,119,237	1,112,439	1,090,700	1,072,947	(17,753)	-2%
Subtotal Personnel	**-**	**5,131**	**3,277,880**	**3,332,552**	**3,275,643**	**3,234,601**	**(41,042)**	**-1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	691	1,553	833	1,420	587	70%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	8,304	8,589	10,189	8,671	(1,518)	-15%
435 Energy	-	-	69,042	73,662	77,797	124,317	46,520	60%
440 Purchased Services	-	-	25,365	15,570	15,740	15,570	(170)	-1%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	626	57,887	31,623	29,924	29,427	(497)	-2%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	9,143	-	-	150	150	100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**626**	**170,431**	**130,997**	**134,483**	**179,555**	**45,072**	**34%**
LOCATION TOTALS	**$ -**	**$ 5,757**	**$ 3,448,311**	**$ 3,463,549**	**$ 3,410,126**	**$ 3,414,156**	**$ 4,030**	**0%**



Fund: 100 General Operating Fund
Location: 054 Dena'ina Elementary School
Date: 6/6/2018

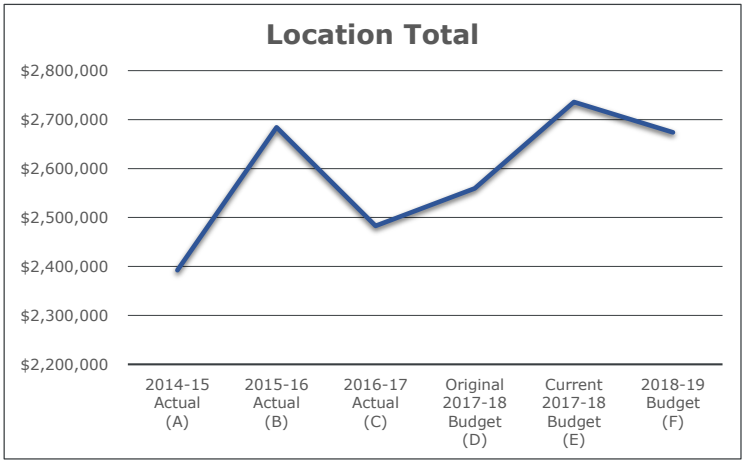
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**-**	**-**	**489.00**	**400.75**	**393.15**	**386.00**	**(7.15)**	**-2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	-	-	14.00	18.00	19.00	18.00	(1.00)	-5%
SPED Teacher	-	-	3.00	5.00	4.00	4.00	-	0%
Specialist - Schools	-	-	4.00	1.00	2.00	1.50	(0.50)	-25%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**23.00**	**26.00**	**27.00**	**25.50**	**(1.50)**	**-6%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	10.50	8.63	7.75	7.75	-	0%
Support Staff	-	-	3.00	3.00	2.00	2.00	-	0%
Custodial Staff	-	-	2.75	2.50	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	0.50	0.50	-	0%
Classified Sub Total	**-**	**-**	**16.25**	**14.13**	**12.25**	**12.25**	**-**	**0%**
STAFFING TOTALS	**-**	**-**	**39.25**	**40.13**	**39.25**	**37.75**	**(1.50)**	**-4%**



Dena'ina Elementary School is the most recently built elementary school, completed in 2016. Dena'ina serves students in grades PK - 5. It also serves one of the fastest-growing regions in the Mat-Su Borough.

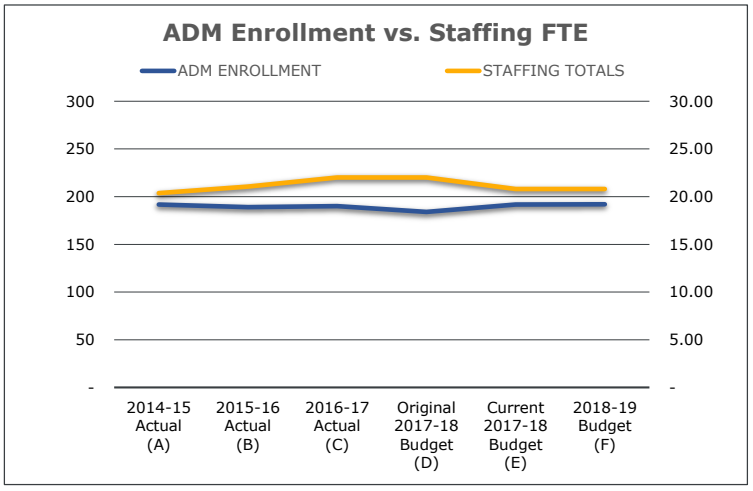
Fund: 100 General Operating Fund
Location: 061 Midnight Sun Family Learning Center
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 653,564	$ 737,957	$ 705,872	$ 724,558	$ 734,777	$ 713,027	$ (21,750)	-3%
320 Non-Certificated Salaries	404,585	437,773	454,885	450,805	436,365	479,782	43,417	10%
360 Employee Benefits	499,574	612,636	642,366	672,591	692,894	644,654	(48,240)	-7%
Subtotal Personnel	**1,557,723**	**1,788,367**	**1,803,124**	**1,847,954**	**1,864,036**	**1,837,463**	**(26,573)**	**-1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	8,419	-	-	1,552	-	(1,552)	-100%
420 Staff Travel	6,974	720	720	720	1,530	720	(810)	-53%
425 Student Travel	10,154	20,727	3,860	-	6,100	10,000	3,900	64%
430 Utilities	4,648	4,660	4,312	6,205	7,894	4,205	(3,689)	-47%
435 Energy	36,934	35,845	37,606	42,000	42,000	42,000	-	0%
440 Purchased Services	533,076	536,796	458,636	540,698	462,253	477,600	15,347	3%
445 Insurance & Bond Premiums	286	286	286	286	286	286	-	0%
450 Supplies & Materials	169,322	196,601	85,062	41,605	180,515	184,575	4,060	2%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,981	924	1,820	-	10,300	10,000	(300)	-3%
495 Indirect Cost	71,233	81,717	77,394	79,866	79,866	106,952	27,086	34%
510 Equipment	-	9,289	10,169	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	79,632	-	(79,632)	-100%
Subtotal Non Personnel	**834,608**	**895,983**	**679,865**	**711,380**	**871,928**	**836,338**	**(35,590)**	**-4%**
LOCATION TOTALS	**$ 2,392,331**	**$ 2,684,349**	**$ 2,482,989**	**$ 2,559,334**	**$ 2,735,964**	**$ 2,673,801**	**$ (62,163)**	**-2%**



Fund: 100 General Operating Fund
Location: 061 Midnight Sun Family Learning Center
Date: 6/6/2018

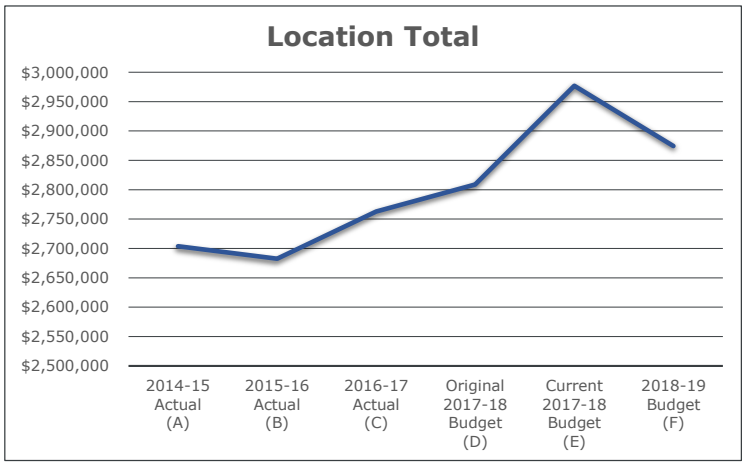
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**191.80**	**189.00**	**190.00**	**184.00**	**191.80**	**192.00**	**0.20**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	7.50	7.00	7.00	7.00	7.00	7.00	-	0%
SPED Teacher	0.49	1.50	1.00	1.00	1.00	1.00	-	0%
Specialist - Schools	-	-	-	0.13	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-		-	-	-	0%
Specialist - Department	-	-	-	-	0.60	0.60	-	100%
Certified Sub Total	**8.99**	**9.50**	**9.00**	**9.13**	**9.60**	**9.60**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	10.38	10.57	12.01	11.88	10.00	10.00	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	0.20	0.20	-	0%
Classified Sub Total	**11.38**	**11.57**	**13.01**	**12.88**	**11.20**	**11.20**	**-**	**0%**
STAFFING TOTALS	**20.37**	**21.07**	**22.01**	**22.01**	**20.80**	**20.80**	**-**	**0%**



Midnight Sun Family Learning Center is a charter school that serves students in grades K-8. The school functions in a multi-age structure, allowing students to learn at their pace and level.

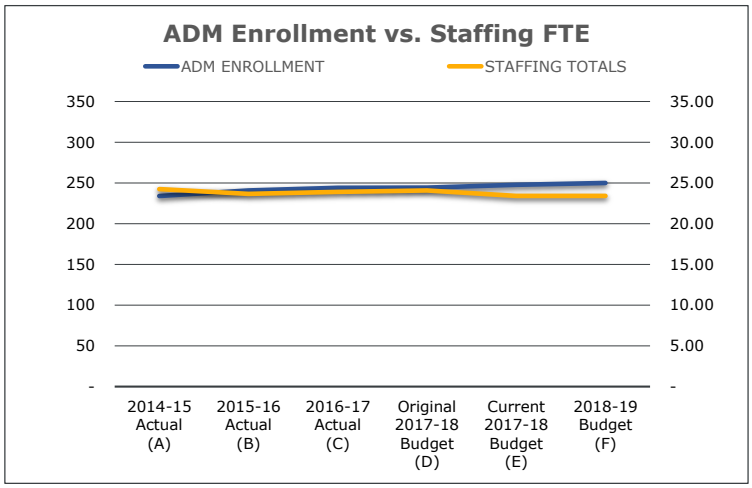
Fund: 100 General Operating Fund
Location: 062 Academy Charter School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,362,046	$ 1,284,029	$ 1,344,549	$ 1,282,596	$ 1,345,874	$ 1,383,882	$ 38,008	3%
320 Non-Certificated Salaries	253,542	233,456	254,416	227,035	205,208	210,276	5,068	2%
360 Employee Benefits	664,084	678,527	770,618	699,138	716,394	741,682	25,288	4%
Subtotal Personnel	**2,279,672**	**2,196,012**	**2,369,583**	**2,208,769**	**2,267,476**	**2,335,840**	**68,364**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	3,167	-	250	20,000	20,000	20,000	-	0%
420 Staff Travel	63,548	1,119	46,041	64,328	64,328	43,586	(20,742)	-32%
425 Student Travel	65,552	81,265	101,011	90,000	90,000	55,839	(34,161)	-38%
430 Utilities	6,680	6,720	6,578	9,200	13,244	13,000	(244)	-2%
435 Energy	43,553	40,637	43,141	48,000	42,523	48,000	5,477	13%
440 Purchased Services	36,697	51,172	25,076	31,000	31,240	31,204	(36)	0%
445 Insurance & Bond Premiums	25,935	28,774	26,975	26,571	26,571	26,571	-	0%
450 Supplies & Materials	68,772	180,170	40,491	201,164	311,688	154,206	(157,482)	-51%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	20	4,406	7,564	7,000	7,000	31,022	24,022	343%
495 Indirect Cost	94,448	92,246	96,199	102,842	102,842	114,969	12,127	12%
510 Equipment	15,643	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**424,016**	**486,508**	**393,326**	**600,105**	**709,436**	**538,397**	**(171,039)**	**-24%**
LOCATION TOTALS	**$ 2,703,688**	**$ 2,682,520**	**$ 2,762,909**	**$ 2,808,874**	**$ 2,976,912**	**$ 2,874,237**	**$ (102,675)**	**-3%**



Fund: 100 General Operating Fund
Location: 062 Academy Charter School
Date: 6/6/2018

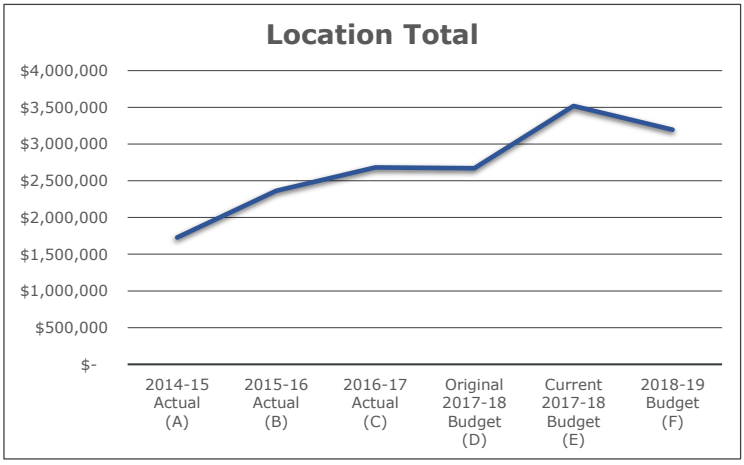
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**234.00**	**240.85**	**244.00**	**244.25**	**247.65**	**250.00**	**2.35**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.25	1.90	1.90	-	0%
Classroom Teacher	16.48	15.50	15.55	14.85	14.69	14.69	-	0%
SPED Teacher	-	-	-	0.60	0.60	0.60	-	0%
Specialist - Schools	0.60	0.60	0.60	0.75	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	0.35	0.35	-	100%
Certified Sub Total	**18.08**	**17.10**	**17.15**	**17.45**	**17.54**	**17.54**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	2.67	2.55	2.75	2.63	2.37	2.37	-	0%
Support Staff	1.50	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.00	2.00	2.00	2.00	1.50	1.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**6.17**	**6.55**	**6.75**	**6.63**	**5.87**	**5.87**	**-**	**0%**
STAFFING TOTALS	**24.25**	**23.65**	**23.90**	**24.08**	**23.41**	**23.41**	**-**	**0%**



Academy Charter School serves students in grades K-8. Students can participate in Advance Path, work on the robotics team, learn Spanish, and practice Tae Kwan Do.

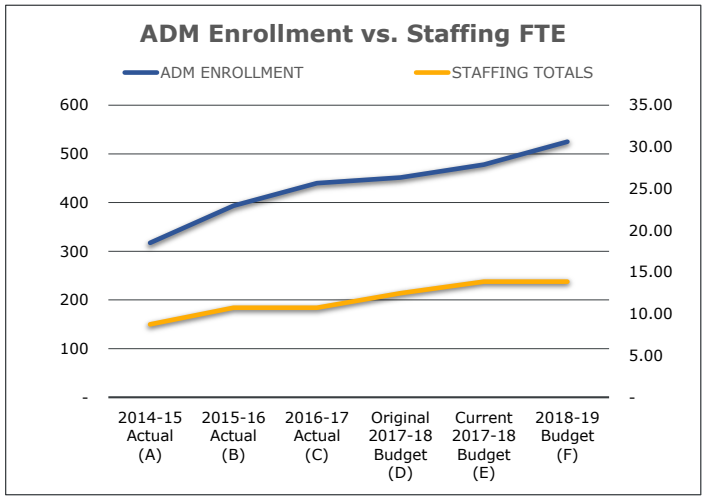
Fund: 100 General Operating Fund
Location: 065 Twindly Bridge Charter School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 393,210	$ 540,198	$ 524,000	$ 641,136	$ 641,136	$ 615,521	$ (25,615)	-4%
320 Non-Certificated Salaries	195,847	215,995	249,269	239,936	270,351	284,299	13,948	5%
360 Employee Benefits	228,341	273,076	286,875	386,243	350,767	343,216	(7,551)	-2%
Subtotal Personnel	**817,397**	**1,029,269**	**1,060,144**	**1,267,315**	**1,262,254**	**1,243,036**	**(19,218)**	**-2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	3,267	2,500	37,500	2,500	(35,000)	-93%
420 Staff Travel	4,999	6,800	7,837	5,020	5,020	6,420	1,400	28%
425 Student Travel	4,005	8,944	54,549	50,500	62,350	5,000	(57,350)	-92%
430 Utilities	996	6,240	18,789	16,900	17,350	89,400	72,050	415%
435 Energy	11,943	13,363	17,615	50,000	20,450	40,000	19,550	96%
440 Purchased Services	273,892	329,375	436,815	342,400	372,521	764,000	391,479	105%
445 Insurance & Bond Premiums	3,910	1,295	3,797	3,739	3,739	3,739	-	0%
450 Supplies & Materials	549,555	719,959	416,189	789,389	1,592,996	862,412	(730,584)	-46%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,275	8,068	152,248	22,600	24,776	51,200	26,424	107%
495 Indirect Cost	58,841	80,874	98,229	102,951	102,951	127,821	24,870	24%
510 Equipment	-	160,391	13,184	17,000	17,000		(17,000)	-100%
540 Capital Outlay	-	-	400000	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**910,415**	**1,335,309**	**1,622,519**	**1,402,999**	**2,256,653**	**1,952,492**	**(304,161)**	**-13%**
LOCATION TOTALS	**$ 1,727,813**	**$ 2,364,579**	**$ 2,682,664**	**$ 2,670,314**	**$ 3,518,907**	**$ 3,195,528**	**$ (323,379)**	**-9%**



Fund: 100 General Operating Fund
Location: 065 Twindly Bridge Charter School
Date: 6/6/2018

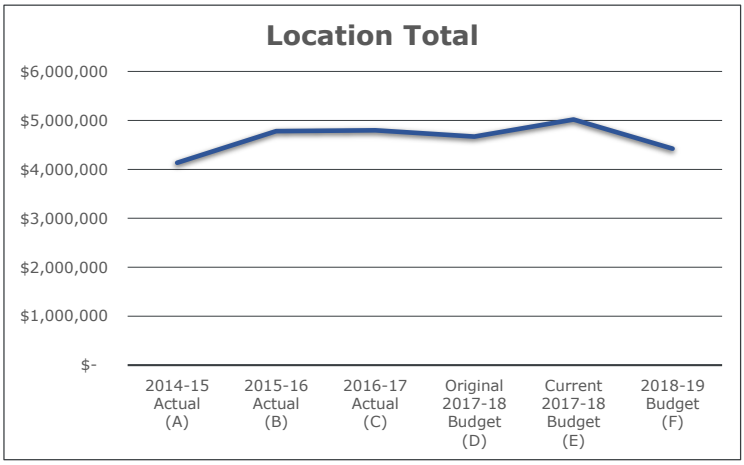
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**317.25**	**393.70**	**440.00**	**451.40**	**478.05**	**525.00**	**46.95**	**10%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	3.00	4.98	4.98	4.98	4.48	4.48	-	0%
SPED Teacher	0.49	0.49	0.49	0.98	0.98	0.98	-	0%
Specialist - Schools	-	-	-	-	1.00	1.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	0.40	0.40	-	100%
Certified Sub Total	**4.49**	**6.47**	**6.47**	**6.96**	**7.86**	**7.86**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	0.25	0.75	0.75	-	0%
Support Staff	4.00	4.00	4.00	5.00	5.00	5.00	-	0%
Custodial Staff	0.25	0.25	0.25	0.25	0.25	0.25	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**4.25**	**4.25**	**4.25**	**5.50**	**6.00**	**6.00**	**-**	**0%**
STAFFING TOTALS	**8.74**	**10.72**	**10.72**	**12.46**	**13.86**	**13.86**	**-**	**0%**



Twindly Bridge Charter School is a distance-learning/Correspondence school. It serves students in grades K-12. In addition to completing school work at home, students may choose to enroll in classes at Twindly Bridge, participate in field trips, and get involved with various clubs. It also has a drive thru coffee shop run by the students.

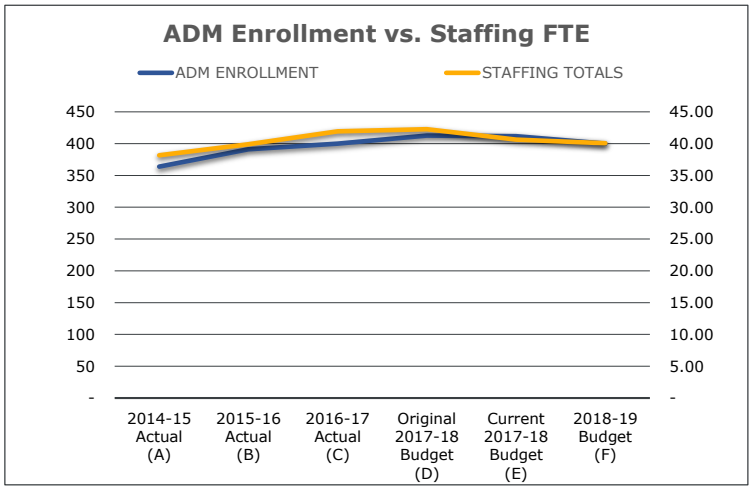
Fund: 100 General Operating Fund
Location: 066 Birchtree Charter School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,842,761	$ 2,035,008	$ 2,077,004	$ 2,009,439	$ 2,109,751	$ 2,013,170	$ (96,581)	-5%
320 Non-Certificated Salaries	469,051	520,910	587,516	467,095	465,510	509,323	43,813	9%
360 Employee Benefits	881,138	973,074	1,084,489	1,199,367	1,054,141	1,067,656	13,515	1%
Subtotal Personnel	**3,192,949**	**3,528,992**	**3,749,009**	**3,675,901**	**3,629,402**	**3,590,149**	**(39,253)**	**-1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	300	300	8,856	30,000	-	5,787	5,787	100%
420 Staff Travel	43,263	20,170	34,805	1,440	9,740	7,169	(2,571)	-26%
425 Student Travel	2,983	8,006	2,115	-	-	-	-	0%
430 Utilities	4,089	3,952	3,479	5,000	5,000	5,000	-	0%
435 Energy	41,948	60,479	68,366	80,000	80,000	80,000	-	0%
440 Purchased Services	499,827	853,454	671,043	530,002	796,231	530,339	(265,892)	-33%
445 Insurance & Bond Premiums	410	410	410	410	410	410	-	0%
450 Supplies & Materials	201,315	152,169	88,719	184,807	320,336	23,669	(296,667)	-93%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	3,998	5,847	16,869	2,000	3,000	1,086	(1,914)	-64%
495 Indirect Cost	136,250	147,350	155,292	161,790	173,790	176,817	3,027	2%
510 Equipment	7,000	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**941,382**	**1,252,138**	**1,049,953**	**995,449**	**1,388,507**	**830,277**	**(558,230)**	**-40%**
LOCATION TOTALS	**$ 4,134,331**	**$ 4,781,129**	**$ 4,798,962**	**$ 4,671,350**	**$ 5,017,909**	**$ 4,420,426**	**$ (597,483)**	**-12%**



Fund: 100 General Operating Fund
Location: 066 Birchtree Charter School
Date: 6/6/2018

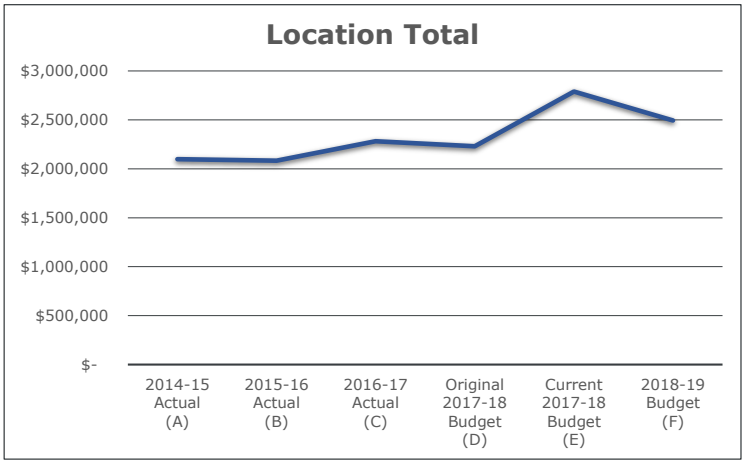
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**363.90**	**391.20**	**400.00**	**412.70**	**411.85**	**400.00**	**(11.85)**	**-3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	19.85	21.35	22.00	21.00	20.00	19.43	(0.57)	-3%
SPED Teacher	2.38	3.49	3.49	3.49	2.49	2.49	-	0%
Specialist - Schools	1.50	0.50	0.50	1.00	1.00	1.00	-	0%
Counselor	0.49	0.49	0.49	-	0.40	-	(0.40)	-100%
Nurse	0.20	0.20	0.20	0.40	0.20	0.20	-	0%
Specialist - Department	-	-	-	-	1.45	1.35	(0.10)	-7%
Certified Sub Total	**26.42**	**28.03**	**28.68**	**27.89**	**27.54**	**26.47**	**(1.07)**	**-4%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	8.75	9.88	10.25	11.63	10.34	10.84	0.50	5%
Support Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	1.00	-	1.00	0.75	0.75	0.75	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**11.75**	**11.88**	**13.25**	**14.38**	**13.09**	**13.59**	**0.50**	**4%**
STAFFING TOTALS	**38.17**	**39.91**	**41.93**	**42.27**	**40.63**	**40.06**	**(0.57)**	**-1%**



Birchtree Charter School opened during the 2010-2011 school year. It currently serves students in grades K-8. Birchtree's curriculum and methodology is Waldorf-inspired.

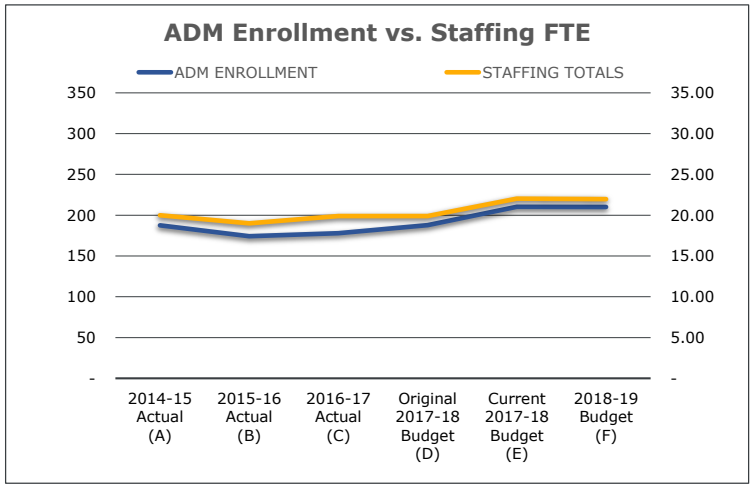
Fund: 100 General Operating Fund
Location: 067 American Charter Academy
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 933,935	$ 867,521	$ 940,576	$ 888,752	$ 888,752	$ 1,006,032	$ 117,280	13%
320 Non-Certificated Salaries	229,956	278,821	284,634	277,133	277,133	315,266	38,133	14%
360 Employee Benefits	467,545	539,952	628,873	585,237	585,237	705,600	120,363	21%
Subtotal Personnel	**1,631,436**	**1,686,295**	**1,854,083**	**1,751,122**	**1,751,122**	**2,026,898**	**275,776**	**16%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	9,000	9,000	343	(8,657)	-96%
420 Staff Travel	1,977	1,658	7,467	1,188	1,188	2,743	1,555	131%
425 Student Travel	3,656	433	320	-	-	412	412	100%
430 Utilities	2,985	3,391	2,769	4,000	4,000	4,137	137	3%
435 Energy	62,937	61,476	67,680	85,000	85,000	85,000	-	0%
440 Purchased Services	251,612	234,005	237,168	238,900	238,900	248,465	9,565	4%
445 Insurance & Bond Premiums	131	376	376	376	376	376	-	0%
450 Supplies & Materials	76,717	23,129	32,130	67,532	627,073	25,365	(601,708)	-96%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,498	7,838	8,722	-	-	-	-	0%
495 Indirect Cost	65,750	64,703	71,400	72,790	72,790	99,739	26,949	37%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**467,263**	**397,009**	**428,032**	**478,786**	**1,038,327**	**466,580**	**(571,747)**	**-55%**
LOCATION TOTALS	**$ 2,098,700**	**$ 2,083,303**	**$ 2,282,115**	**$ 2,229,908**	**$ 2,789,449**	**$ 2,493,478**	**$ (295,971)**	**-11%**



Fund: 100 General Operating Fund
Location: 067 American Charter Academy
Date: 6/6/2018

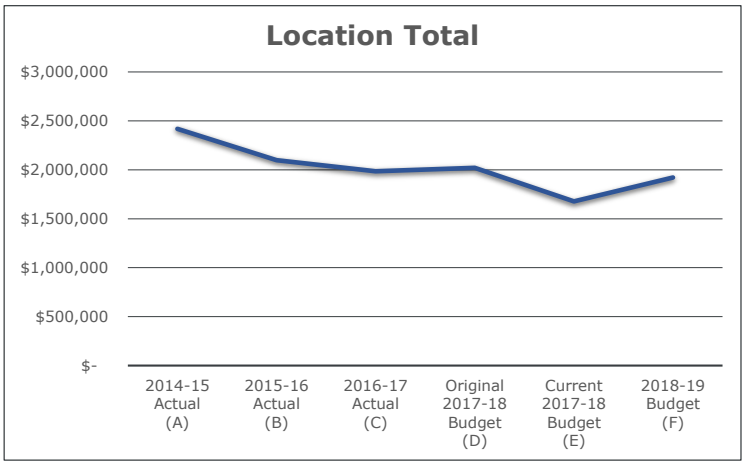
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**187.50**	**174.25**	**178.00**	**187.75**	**210.30**	**210.00**	**(0.30)**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	0.90	0.90	0.90	0.98	0.08	9%
Classroom Teacher	10.00	10.75	11.75	11.75	12.75	12.60	(0.15)	-1%
SPED Teacher	0.49	0.25	0.25	0.25	0.25	0.25	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	1.00	-	-	-	-	-	-	0%
Nurse	0.75	0.50	0.50	0.50	0.33	0.33	-	0%
Specialist - Department	-	-	-	-	0.30	0.30	-	100%
Certified Sub Total	**13.24**	**12.50**	**13.40**	**13.40**	**14.53**	**14.46**	**(0.07)**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.75	3.00	3.00	3.00	4.00	4.00	-	0%
Support Staff	3.50	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	1.50	1.50	1.50	1.50	1.50	1.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**6.75**	**6.50**	**6.50**	**6.50**	**7.50**	**7.50**	**-**	**0%**
STAFFING TOTALS	**19.99**	**19.00**	**19.90**	**19.90**	**22.03**	**21.96**	**(0.07)**	**0%**



American Charter Academy, founded during the 2010-2011 school year, grew out of Mid-Valley High School's transformation. It serves students in grades 2 through 12 and offers Advance Path for high-school age students. Students can also participate in the Engineering Club, Science Olympiad, and learn guitar, among other opportunities.

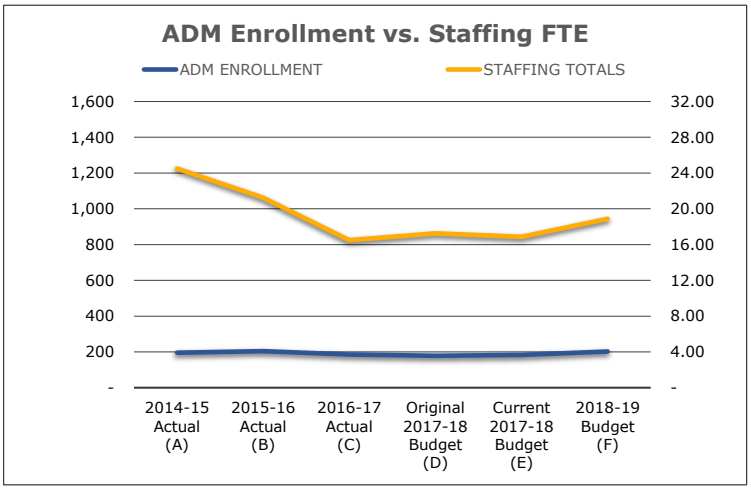
Fund: 100 General Operating Fund
Location: 071 Valley Pathways High School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,419,578	$ 1,133,186	$ 896,923	$ 931,533	$ 815,002	$ 918,603	$ 103,601	13%
320 Non-Certificated Salaries	201,855	248,438	247,261	230,027	246,293	289,016	42,723	17%
360 Employee Benefits	658,396	598,292	525,774	506,785	494,542	578,272	83,730	17%
Subtotal Personnel	**2,279,829**	**1,979,916**	**1,669,958**	**1,668,345**	**1,555,837**	**1,785,891**	**230,054**	**15%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	6,045	-	192,000	243,244	-	-	-	0%
420 Staff Travel	2,670	1,320	1,320	1,320	1,320	1,320	-	0%
425 Student Travel	6,643	-	636	1,960	-	500	500	100%
430 Utilities	4,800	5,144	5,602	5,815	6,155	7,045	890	14%
435 Energy	84,912	88,433	96,104	80,013	93,816	107,790	13,974	15%
440 Purchased Services	3,298	111	782	1,400	1,019	920	(99)	-10%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	28,168	21,548	15,967	17,361	15,823	16,064	241	2%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,414	2,485	1,940	-	3,641	2,500	(1,141)	-31%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**138,951**	**119,040**	**314,351**	**351,113**	**121,774**	**136,139**	**14,365**	**12%**
LOCATION TOTALS	**$ 2,418,780**	**$ 2,098,956**	**$ 1,984,309**	**$ 2,019,458**	**$ 1,677,611**	**$ 1,922,030**	**$ 244,419**	**15%**



Fund: 100 General Operating Fund
Location: 071 Valley Pathways High School
Date: 6/6/2018

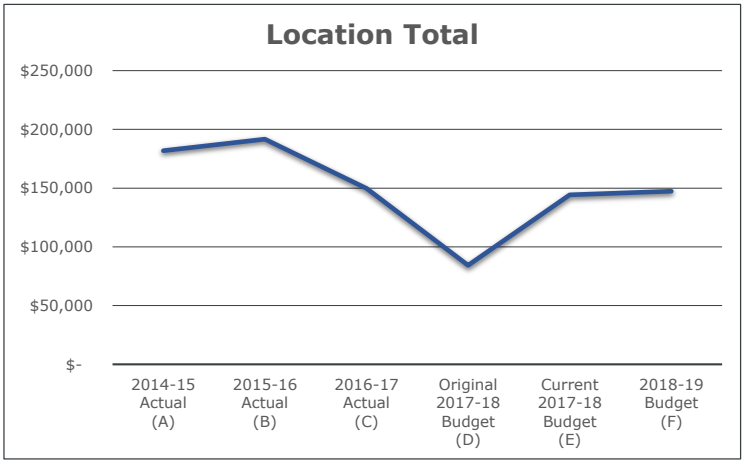
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**195.60**	**204.25**	**186.00**	**178.50**	**183.35**	**202.00**	**18.65**	**10%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	13.00	10.00	7.00	7.00	6.00	7.00	1.00	17%
SPED Teacher	2.00	2.00	1.00	2.00	2.00	2.00	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	1.00	1.00	1.00	-	1.00	1.00	-	0%
Nurse	1.00	1.00	0.50	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**19.00**	**15.00**	**10.50**	**11.00**	**11.00**	**12.00**	**1.00**	**9%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.50	1.25	1.00	1.25	1.38	2.38	1.00	72%
Support Staff	2.00	3.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.00	2.00	2.00	2.00	1.50	1.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**5.50**	**6.25**	**6.00**	**6.25**	**5.88**	**6.88**	**1.00**	**17%**
STAFFING TOTALS	**24.50**	**21.25**	**16.50**	**17.25**	**16.88**	**18.88**	**2.00**	**12%**



Valley Pathways is a high school choice program with small class sizes, individualized instruction, flexible scheduling, and can provide opportunities for early graduation. They have both acceleration and remediation classes that are tailored to fit student's needs. Their facilities have state of the art technology in every classroom and they are a One-to-One school with each student receiving a Chromebook as a take home device. They offer education in a supportive and nurturing environment where students can find success.

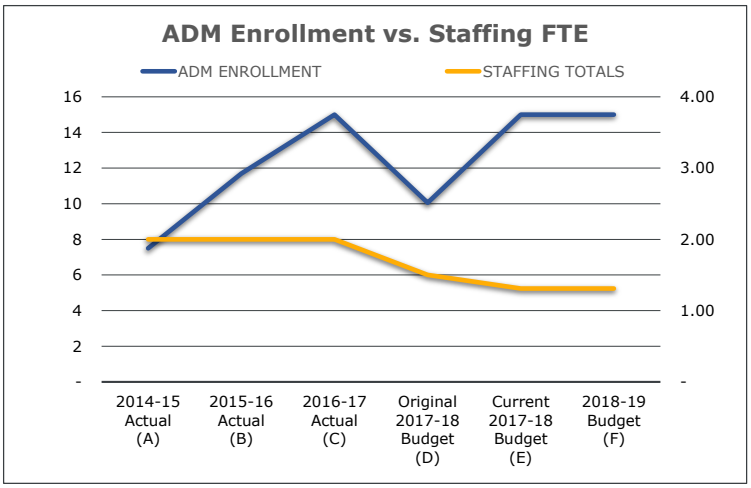
Fund: 100 General Operating Fund
Location: 072 Mat-Su Secondary School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 77,003	$ 82,888	$ 46,194	$ -	$ 44,065	$ 45,821	$ 1,756	4%
320 Non-Certificated Salaries	42,782	45,418	48,452	47,650	49,739	49,663	(76)	0%
360 Employee Benefits	60,987	63,106	53,826	35,124	48,802	50,366	1,564	3%
Subtotal Personnel	**180,772**	**191,412**	**148,473**	**82,774**	**142,606**	**145,850**	**3,244**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	180	192	6	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	799	-	1,189	1,543	1,543	1,532	(11)	-1%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	120	60	120	-	110	-	(110)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,099**	**252**	**1,315**	**1,543**	**1,653**	**1,532**	**(121)**	**-7%**
LOCATION TOTALS	**$ 181,871**	**$ 191,664**	**$ 149,788**	**$ 84,317**	**$ 144,259**	**$ 147,382**	**$ 3,123**	**2%**



Fund: 100 General Operating Fund
Location: 072 Mat-Su Secondary School
Date: 6/6/2018

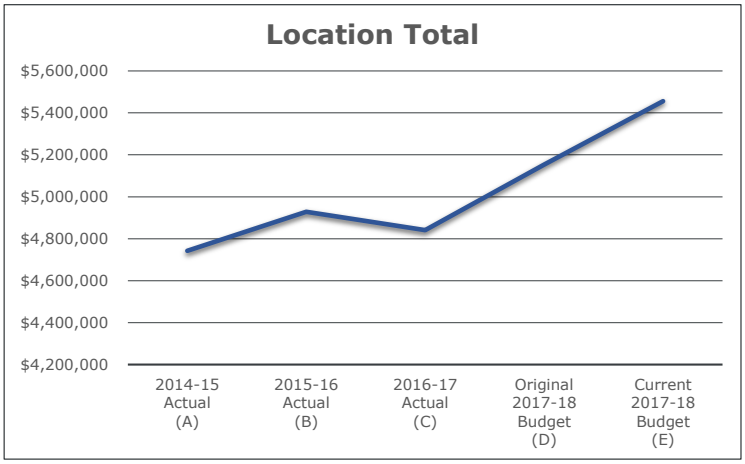
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**7.50**	**11.70**	**15.00**	**10.05**	**15.00**	**15.00**	**-**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	1.00	1.00	1.00	0.50	-	-	-	0%
SPED Teacher	-	-	-	-	0.50	0.50	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**1.00**	**1.00**	**1.00**	**0.50**	**0.50**	**0.50**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.00	1.00	1.00	1.00	0.81	0.81	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**1.00**	**1.00**	**1.00**	**1.00**	**0.81**	**0.81**	**-**	**0%**
STAFFING TOTALS	**2.00**	**2.00**	**2.00**	**1.50**	**1.31**	**1.31**	**-**	**0%**



Mat-Su Secondary School is located within the Mat-Su Youth Detention Facility. Students work to achieve academic success, earn high school credits, and develop skills necessary for appropriate involvement in the community.

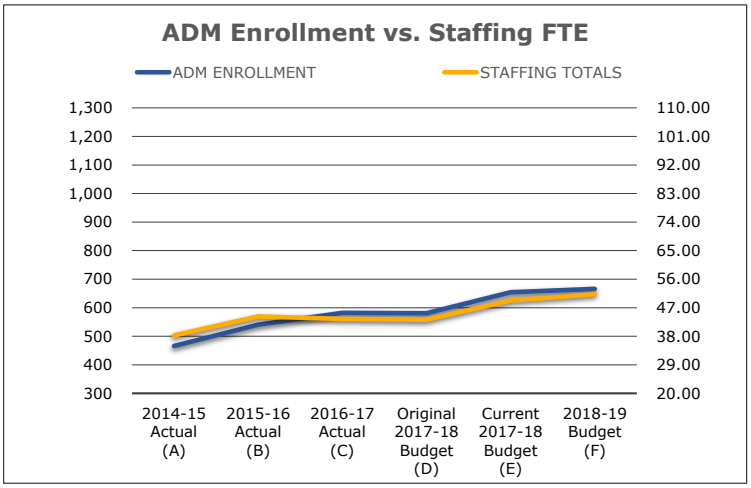
Fund: 100 General Operating Fund
Location: 073 Mat-Su Career and Technical High School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,038,132	$ 2,724,207	$ 2,772,853	$ 2,817,073	$ 2,778,121	$ 2,987,050	$ 208,929	8%
320 Non-Certificated Salaries	272,657	341,518	359,300	337,207	382,303	390,040	7,737	2%
360 Employee Benefits	940,360	1,257,027	1,366,823	1,386,246	1,355,091	1,477,171	122,080	9%
Subtotal Personnel	**3,251,149**	**4,322,752**	**4,498,976**	**4,540,526**	**4,515,515**	**4,854,261**	**338,746**	**8%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	243,244	243,244	-	0%
420 Staff Travel	1,633	2,315	2,582	2,941	1,409	2,776	1,367	97%
425 Student Travel	1,827	2,570	4,187	3,342	3,006	3,229	223	7%
430 Utilities	6,572	7,904	7,160	9,557	8,854	10,250	1,396	16%
435 Energy	203,936	231,080	236,059	228,176	278,500	262,708	(15,792)	-6%
440 Purchased Services	4,892	768	5,906	-	444	-	(444)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	49,314	94,764	71,616	56,880	95,553	79,398	(16,155)	-17%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	57,533	80,258	102,316	-	6,434	-	(6,434)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**325,706**	**419,659**	**429,825**	**300,896**	**637,444**	**601,605**	**(35,839)**	**-6%**
LOCATION TOTALS	**$ 3,576,855**	**$ 4,742,411**	**$ 4,928,801**	**$ 4,841,422**	**$ 5,152,959**	**$ 5,455,866**	**$ 302,907**	**6%**



Fund: 100 General Operating Fund
Location: 073 Mat-Su Career and Technical High School
Date: 6/6/2018

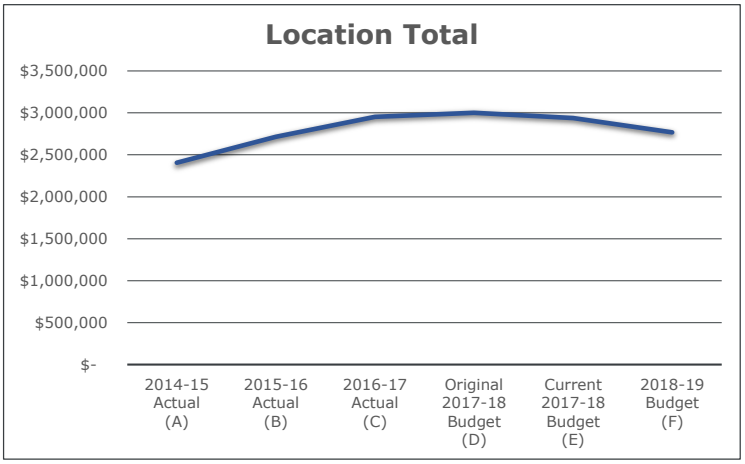
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**465.75**	**540.10**	**582.00**	**580.55**	**654.00**	**666.00**	**12.00**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	14.00	19.50	18.50	19.50	20.00	21.00	1.00	5%
SPED Teacher	1.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Schools	13.50	9.25	9.50	8.25	13.00	14.00	1.00	8%
Counselor	1.00	2.00	2.00	2.00	2.00	2.00	-	0%
Nurse	0.75	0.75	0.75	0.75	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**31.25**	**35.50**	**34.75**	**34.50**	**40.00**	**42.00**	**2.00**	**5%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.00	1.75	1.75	1.75	1.75	1.75	-	0%
Support Staff	3.00	3.00	3.00	3.00	4.00	4.00	-	0%
Custodial Staff	3.00	4.00	4.00	4.00	3.50	3.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**7.00**	**8.75**	**8.75**	**8.75**	**9.25**	**9.25**	**-**	**0%**
STAFFING TOTALS	**38.25**	**44.25**	**43.50**	**43.25**	**49.25**	**51.25**	**2.00**	**4%**



The Mat-Su Career and Technical High School, built in 2007, serves students in grades 9 - 12. It offers career pathways students can choose to follow, designed to help prepare them for a post-graduation career. The tracks are Agriculture and Natural Resources; Architecture, Construction, and Engineering; Business and Information Technology; Culinary Arts, Hospitality, and Tourism; Health Services; Human Services; Therapeutic Services, Health, and Sports Fitness; and Transportation and Manufacturing. The school is also home to the ANSEP Acceleration High School Program.

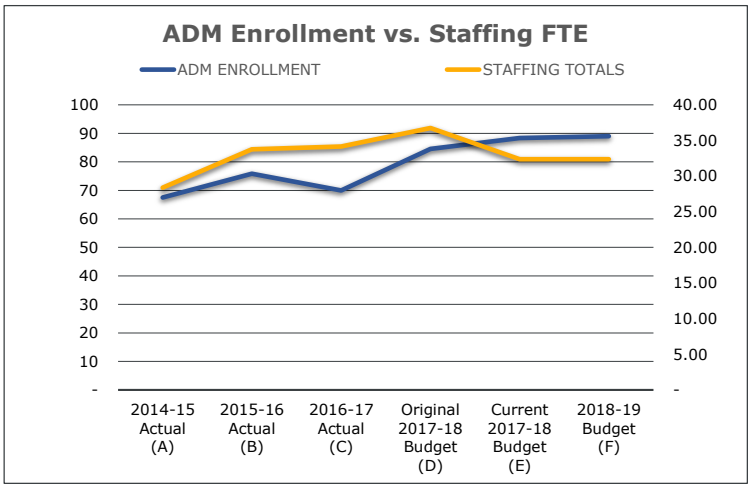
Fund: 100 General Operating Fund
Location: 077 Mat-Su Day School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 854,696	$ 925,876	$ 968,442	$ 1,001,902	$ 999,439	$ 915,077	$ (84,362)	-8%
320 Non-Certificated Salaries	707,641	789,433	859,488	864,343	800,858	747,005	(53,853)	-7%
360 Employee Benefits	772,071	917,506	1,005,028	1,068,999	1,037,483	1,001,487	(35,996)	-3%
Subtotal Personnel	**2,334,409**	**2,632,816**	**2,832,958**	**2,935,244**	**2,837,780**	**2,663,569**	**(174,211)**	**-6%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	1,800	-	-	-	-	-	0%
420 Staff Travel	1,754	2,432	1,049	1,320	1,707	-	(1,707)	-100%
425 Student Travel	-	4,004	4,598	-	5,800	-	(5,800)	-100%
430 Utilities	3,040	7,046	3,342	2,212	5,903	2,395	(3,508)	-59%
435 Energy	44,462	44,760	50,204	40,011	37,613	52,324	14,711	39%
440 Purchased Services	317	110	34,848	210	28,570	27,540	(1,030)	-4%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	20,401	20,540	24,592	22,518	19,866	23,215	3,349	17%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,644	1,061	727	-	952	-	(952)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**71,619**	**81,752**	**119,361**	**66,271**	**100,411**	**105,474**	**5,063**	**5%**
LOCATION TOTALS	**$ 2,406,028**	**$ 2,714,568**	**$ 2,952,319**	**$ 3,001,515**	**$ 2,938,191**	**$ 2,769,043**	**$ (169,148)**	**-6%**



Fund: 100 General Operating Fund
Location: 077 Mat-Su Day School
Date: 6/6/2018

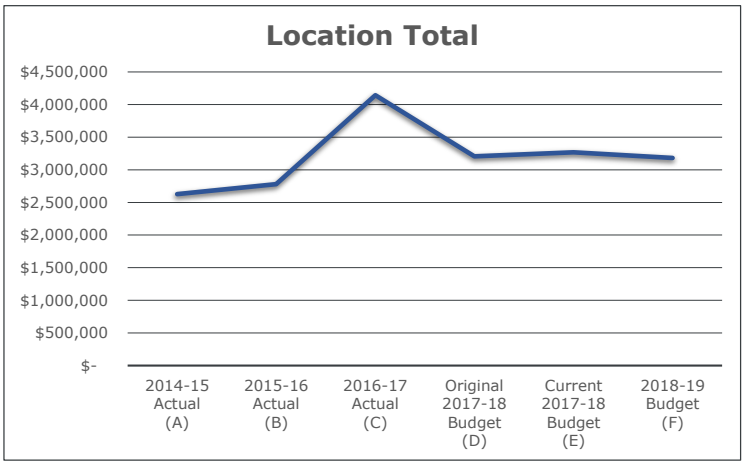
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**67.50**	**75.85**	**70.00**	**84.52**	**88.35**	**89.00**	**0.65**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	-	-	-	0%
Classroom Teacher	0.50	0.50	0.50	0.50	-	-	-	0%
SPED Teacher	10.00	11.00	11.00	12.00	13.00	13.00	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	0.40	0.50	-	-	-	100%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**11.50**	**12.50**	**12.90**	**14.00**	**13.00**	**13.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	13.38	17.75	17.75	19.50	16.63	16.63	-	0%
Support Staff	2.00	2.00	2.00	1.75	1.00	1.00	-	0%
Custodial Staff	1.50	1.50	1.50	1.50	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	0.75	0.75	-	0%
Classified Sub Total	**16.88**	**21.25**	**21.25**	**22.75**	**19.38**	**19.38**	**-**	**0%**
STAFFING TOTALS	**28.38**	**33.75**	**34.15**	**36.75**	**32.38**	**32.38**	**-**	**0%**



Mat-Su Day School's building was completed in 2015 and serves students in grades K-12. The school focuses on assisting special needs students to become successful and transition back into traditional elementary, middle, and high schools.

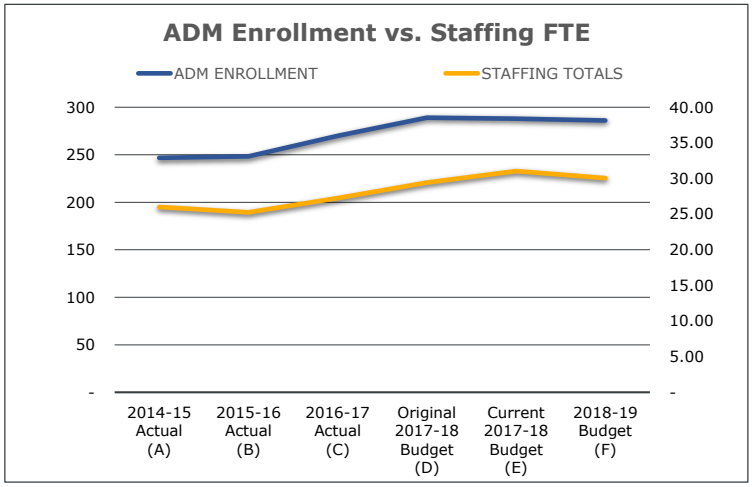
Fund: 100 General Operating Fund
Location: 078 Fronteras Spanish Immersion Charter School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,064,508	$ 1,011,743	$ 1,127,074	$ 1,347,034	$ 1,222,796	$ 1,187,585	$ (35,211)	-3%
320 Non-Certificated Salaries	298,730	347,646	371,724	400,617	448,618	499,523	50,905	11%
360 Employee Benefits	588,269	584,755	688,534	922,071	820,870	805,838	(15,032)	-2%
Subtotal Personnel	**1,951,507**	**1,944,145**	**2,187,332**	**2,669,722**	**2,492,284**	**2,492,946**	**662**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	36,362	3,850	39,697	5,720	30,080	31,520	1,440	5%
425 Student Travel	-	-	691	-	-	-	-	0%
430 Utilities	2,536	3,897	10,382	8,500	10,000	7,700	(2,300)	-23%
435 Energy	33,806	33,139	37,819	80,000	50,000	80,000	30,000	60%
440 Purchased Services	366,664	433,877	214,497	88,000	111,200	85,000	(26,200)	-24%
445 Insurance & Bond Premiums	362	362	16,204	15,957	15,957	15,957	-	0%
450 Supplies & Materials	119,062	242,898	323,667	221,175	425,285	337,412	(87,873)	-21%
480 Tuition	-	-		-	-	-	-	0%
490 Other Expenses	35,260	26,443	37,807	-	8,055	4,200	(3,855)	-48%
495 Indirect Cost	81,896	83,943	99,166	117,730	118,549	127,281	8,732	7%
510 Equipment	-	8,004	33,140	-	6,638	-	(6,638)	-100%
540 Capital Outlay	-	-	133,977	-	-	-	-	0%
550 Transfers to Other Funds	-	-	1,009,000	-	-	-	-	0%
Subtotal Non Personnel	**675,948**	**836,412**	**1,956,047**	**537,082**	**775,764**	**689,070**	**(86,694)**	**-11%**
LOCATION TOTALS	**$ 2,627,455**	**$ 2,780,556**	**$ 4,143,379**	**$ 3,206,804**	**$ 3,268,048**	**$ 3,182,016**	**$ (86,032)**	**-3%**



Fund: 100 General Operating Fund
Location: 078 Fronteras Spanish Immersion Charter School
Date: 6/6/2018

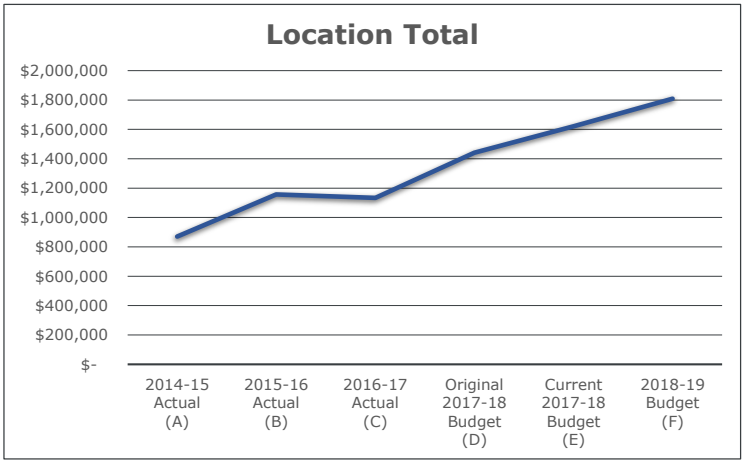
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**246.75**	**248.25**	**270.00**	**289.00**	**287.85**	**286.00**	**(1.85)**	**-1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	12.00	13.00	15.00	17.00	15.00	14.00	(1.00)	-7%
SPED Teacher	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Schools	2.50	0.50	0.50	0.50	0.50	0.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	0.60	0.60	-	100%
Certified Sub Total	**16.00**	**15.00**	**17.00**	**19.00**	**17.60**	**16.60**	**(1.00)**	**-6%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	6.00	7.25	7.25	5.43	8.44	8.44	-	0%
Support Staff	2.00	1.00	1.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**10.00**	**10.25**	**10.25**	**10.43**	**13.44**	**13.44**	**-**	**0%**
STAFFING TOTALS	**26.00**	**25.25**	**27.25**	**29.43**	**31.04**	**30.04**	**(1.00)**	**-3%**



Fronteras Spanish Immersion Charter School instructs students in grades K-8 in both Spanish and English. Throughout the school year, Fronteras hosts multiple English and Spanish Spelling Bees, Spanish Adjetivos competitions, and various Spanish culture community events. Fronteras moved into a newly constructed building that opened the start of the FY 2017 school year.

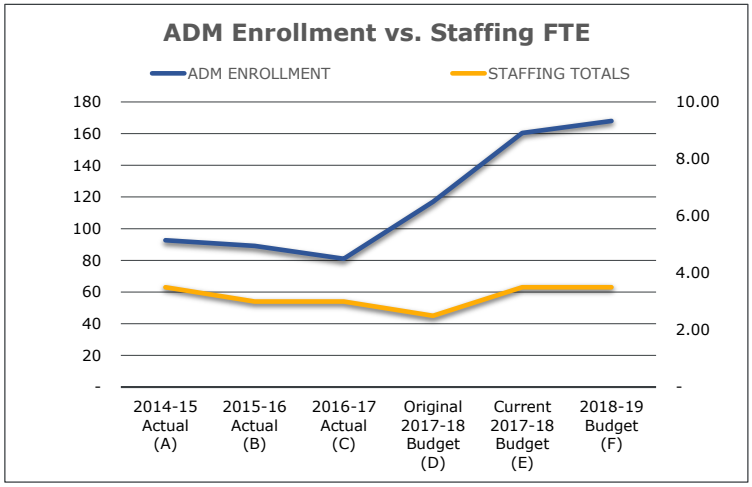
Fund: 100 General Operating Fund
Location: 079 Mat-Su Middle College
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 221,307	$ 225,807	$ 209,909	$ 177,125	$ 275,233	$ 276,050	$ 817	0%
320 Non-Certificated Salaries	25,117	26,769	28,448	29,486	29,560	30,823	1,263	4%
360 Employee Benefits	96,259	97,028	102,423	78,634	114,605	117,027	2,422	2%
Subtotal Personnel	**342,683**	**349,604**	**340,780**	**285,245**	**419,398**	**423,900**	**4,502**	**1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	900,000	1,201,192	301,192	33%
420 Staff Travel	5,858	4,171	4,187	4,169	1,589	1,620	31	2%
425 Student Travel	2,695	1,422	1,698	83	83	-	(83)	-100%
430 Utilities	87	259	223	505	505	-	(505)	-100%
435 Energy	-	-	710,029	-	-	-	-	0%
440 Purchased Services	433,114	701,344	-	929,169	79,169	52,500	(26,669)	-34%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	74,939	98,685	76,238	176,566	180,073	129,669	(50,404)	-28%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	10,804	1,737	999	19	1,189	-	(1,189)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	45,486	39,067	-	(39,067)	-100%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**527,497**	**807,617**	**793,375**	**1,155,997**	**1,201,675**	**1,384,981**	**183,306**	**15%**
LOCATION TOTALS	**$ 870,179**	**$ 1,157,220**	**$ 1,134,155**	**$ 1,441,242**	**$ 1,621,073**	**$ 1,808,881**	**$ 187,808**	**12%**



Fund: 100 General Operating Fund
Location: 079 Mat-Su Middle College
Date: 6/6/2018

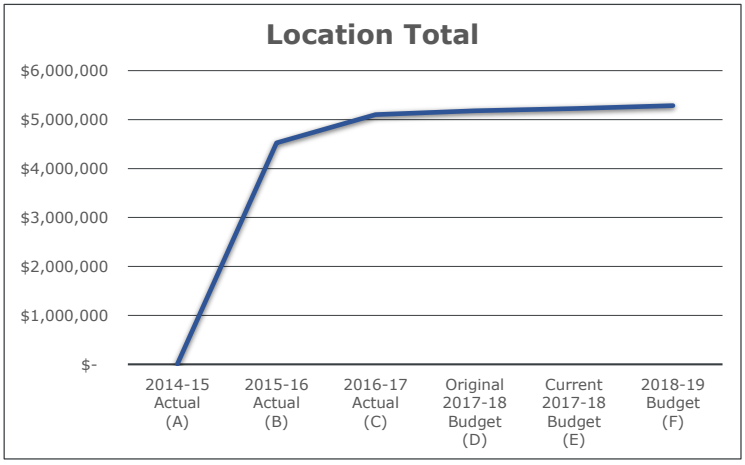
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**92.75**	**89.15**	**81.00**	**117.00**	**160.35**	**168.00**	**7.65**	**5%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	2.50	1.00	1.00	1.00	1.00	1.00	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	0.50	0.50	0.50	-	1.00	1.00	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**3.00**	**2.50**	**2.50**	**2.00**	**3.00**	**3.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**-**	**0%**
STAFFING TOTALS	**3.50**	**3.00**	**3.00**	**2.50**	**3.50**	**3.50**	**-**	**0%**



Mat-Su Middle College (formerly Alaska Middle College) was founded in the 2012-2013 school year through a partnership with the University of Alaska. The school campus moved from Eagle River to Mat-Su in 2017. It offers junior and senior students an opportunity to earn college credit while still enrolled in high school.

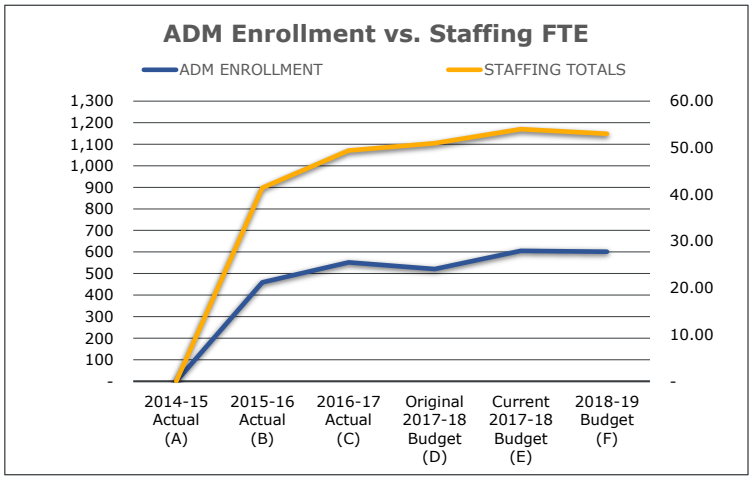
Fund: 100 General Operating Fund
Location: 080 Joe Redington Sr. Jr/Sr High School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ 2,206,288	$ 2,682,340	$ 2,786,477	$ 2,903,359	$ 2,935,769	$ 32,410	1%
320 Non-Certificated Salaries	-	483,261	562,727	509,097	519,571	536,631	17,060	3%
360 Employee Benefits	-	1,176,289	1,449,521	1,569,726	1,473,937	1,503,518	29,581	2%
Subtotal Personnel	**-**	**3,865,838**	**4,694,587**	**4,865,300**	**4,896,867**	**4,975,918**	**79,051**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	528	-	-	750	750	100%
420 Staff Travel	-	1,320	1,548	3,816	3,816	4,840	1,024	27%
425 Student Travel	-	28,744	49,686	64,312	50,312	51,325	1,013	2%
430 Utilities	-	11,205	11,541	13,006	14,206	13,741	(465)	-3%
435 Energy	-	172,036	197,770	119,819	134,356	133,599	(757)	-1%
440 Purchased Services	-	19,107	60,744	37,480	45,560	36,340	(9,220)	-20%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	7,107	402,309	67,720	75,942	76,380	69,215	(7,165)	-9%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	24,823	16,706	-	3,328	-	(3,328)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**7,107**	**659,544**	**406,242**	**314,375**	**327,958**	**309,810**	**(18,148)**	**-6%**
LOCATION TOTALS	**$ 7,107**	**$ 4,525,382**	**$ 5,100,829**	**$ 5,179,675**	**$ 5,224,825**	**$ 5,285,728**	**$ 60,903**	**1%**



Fund: 100 General Operating Fund
Location: 080 Joe Redington Sr. Jr/Sr High School
Date: 6/6/2018

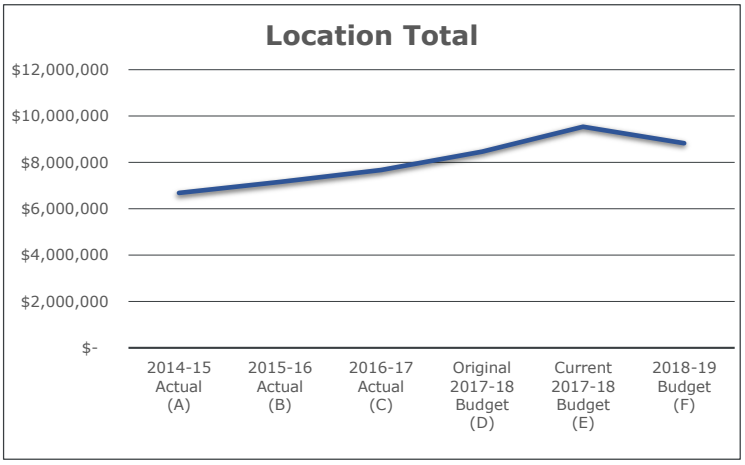
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**-**	**459.00**	**552.00**	**521.00**	**605.20**	**601.00**	**(4.20)**	**-1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	-	16.00	20.00	18.00	22.00	21.00	(1.00)	-5%
SPED Teacher	-	5.00	7.00	8.00	7.00	7.00	-	0%
Specialist - Schools	-	3.00	3.00	4.00	5.00	5.00	-	0%
Counselor	-	1.50	2.00	2.00	2.00	2.00	-	0%
Nurse	-	0.80	0.80	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**28.30**	**34.80**	**35.00**	**39.00**	**38.00**	**(1.00)**	**-3%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	6.13	6.13	7.00	6.50	6.50	-	0%
Support Staff	-	3.00	4.00	4.50	4.00	4.00	-	0%
Custodial Staff	-	4.00	4.50	4.50	4.00	4.00	-	0%
Specialist - Department	-	-	-	-	0.50	0.50	-	0%
Classified Sub Total	**-**	**13.13**	**14.63**	**16.00**	**15.00**	**15.00**	**-**	**0%**
STAFFING TOTALS	**-**	**41.43**	**49.43**	**51.00**	**54.00**	**53.00**	**(1.00)**	**-2%**



Redington Sr. Jr/Sr High educates grades 6-12, with fully comprehensive middle and high school programs. Redington is the most recently built middle/high school, completed in 2015.

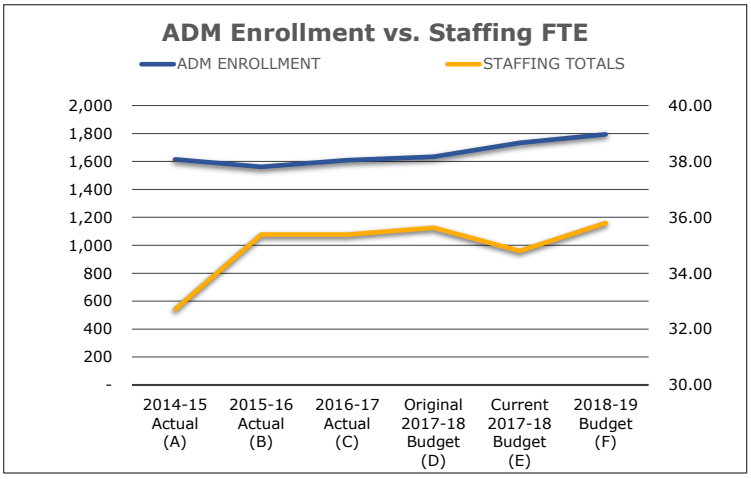
Fund: 100 General Operating Fund
Location: 091 Mat-Su Central School
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,857,071	$ 2,011,061	$ 2,163,625	$ 2,141,735	$ 2,105,769	$ 2,137,096	$ 31,327	1%
320 Non-Certificated Salaries	443,304	550,517	571,868	530,534	578,215	553,128	(25,087)	-4%
360 Employee Benefits	894,957	1,041,704	1,166,163	1,152,515	1,116,808	1,168,713	51,905	5%
Subtotal Personnel	**3,195,332**	**3,603,282**	**3,901,656**	**3,824,784**	**3,800,792**	**3,858,937**	**58,145**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	61,350	58,150	38,275	30,000	101,163	-	(101,163)	-100%
420 Staff Travel	11,220	7,947	12,217	19,450	19,450	12,670	(6,780)	-35%
425 Student Travel	858	-	62,038	15,000	109,188	57,415	(51,773)	-47%
430 Utilities	10,748	7,858	9,921	17,917	17,917	13,458	(4,459)	-25%
435 Energy	36,080	37,728	42,381	-	43,778	45,395	1,617	4%
440 Purchased Services	653,525	703,258	1,044,929	1,033,787	1,589,677	1,070,032	(519,645)	-33%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	2,696,029	2,723,716	2,516,320	3,506,869	3,735,090	3,747,093	12,003	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	18,108	16,828	42,227	18,820	121,529	24,983	(96,546)	-79%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**3,487,919**	**3,555,484**	**3,768,309**	**4,641,843**	**5,737,792**	**4,971,046**	**(766,746)**	**-13%**
LOCATION TOTALS	**$ 6,683,250**	**$ 7,158,766**	**$ 7,669,965**	**$ 8,466,627**	**$ 9,538,584**	**$ 8,829,983**	**$ (708,601)**	**-7%**



Fund: 100 General Operating Fund
Location: 091 Mat-Su Central School
Date: 6/6/2018

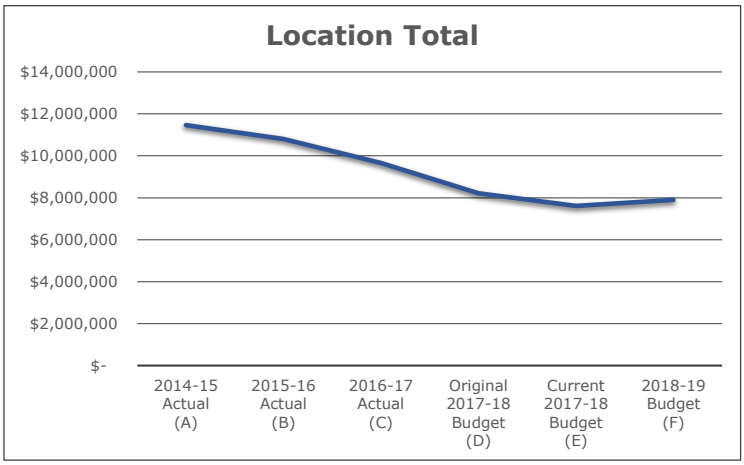
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**1,614.25**	**1,561.45**	**1,609.00**	**1,633.40**	**1,732.48**	**1,794.00**	**61.52**	**4%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	17.14	18.30	18.30	18.65	15.33	16.33	1.00	7%
SPED Teacher	2.00	3.00	3.00	3.00	2.49	2.49	-	0%
Specialist - Schools	1.99	0.49	0.49	0.50	3.00	3.00	-	0%
Counselor	0.99	1.49	1.49	1.49	1.49	1.49	-	0%
Nurse	0.40	0.60	0.60	0.49	0.49	0.49	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**23.52**	**24.88**	**24.88**	**25.13**	**23.80**	**24.80**	**1.00**	**4%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	0.25	1.00	1.00	1.00	-	-	-	0%
Support Staff	7.94	8.50	8.50	8.50	7.00	7.00	-	0%
Custodial Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	3.00	3.00	-	0%
Classified Sub Total	**9.19**	**10.50**	**10.50**	**10.50**	**11.00**	**11.00**	**-**	**0%**
STAFFING TOTALS	**32.71**	**35.38**	**35.38**	**35.63**	**34.80**	**35.80**	**1.00**	**3%**



Mat-Su Central School was originally founded in 1972. It offers a home learning/correspondence program for students in grades K-12. In 2018, Mat-Su Central opened up a satellite location in Palmer which like their Wasilla campus offers on-site class opportunities.

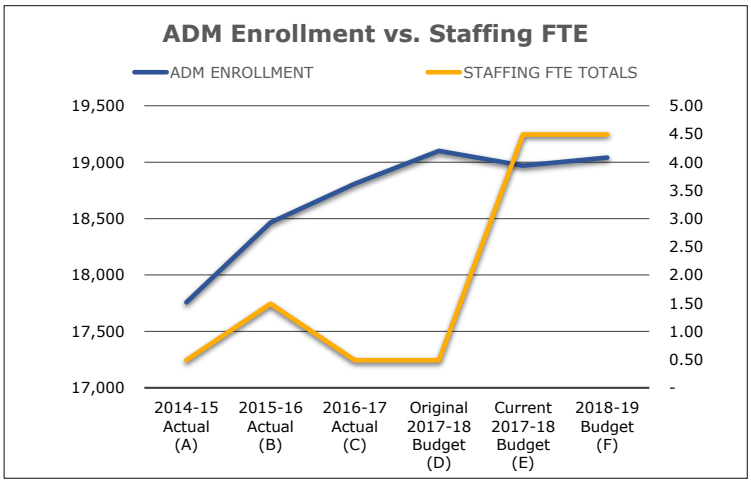
Fund: 100 General Operating Fund
Location: 501 District Wide Services
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 152,348	$ 160,173	$ 172,732	$ 646,526	$ 269,473	$ 361,719	$ 92,246	34%
320 Non-Certificated Salaries	3,317,768	3,582,012	3,891,236	3,595,651	3,679,767	4,045,602	365,835	10%
360 Employee Benefits	943,698	1,008,837	27,011	537,157	366,280	507,177	140,897	38%
Subtotal Personnel	**4,413,815**	**4,751,021**	**4,090,979**	**4,779,334**	**4,315,520**	**4,914,498**	**598,978**	**14%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	244,953	246,154	415,700	465,980	341,999	333,680	(8,319)	-2%
420 Staff Travel	6,298	1,368	5,595	10,014	10,550	355	(10,195)	-97%
425 Student Travel	37,387	46,547	70,011	66,523	66,168	165,675	99,507	150%
430 Utilities	1,469,520	1,804,763	2,103,128	2,254,332	2,263,386	2,147,329	(116,057)	-5%
435 Energy	4,388	-	(1,761)	-	-	-	-	0%
440 Purchased Services	1,048,392	978,534	1,221,878	1,299,647	1,305,427	1,346,682	41,255	3%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,565,508	1,380,919	619,551	425,204	449,667	316,298	(133,369)	-30%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	133,937	9,990	111,424	169,450	118,020	237,667	119,647	101%
495 Indirect Costs	(1,152,372)	(1,066,510)	(1,163,088)	(1,257,796)	(1,257,796)	(1,563,987)	(306,191)	0%
510 Equipment	-	-	-	8,410	(1,629)	-	1,629	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	3,692,367	2,646,100	2,183,212	-	-	-	-	0%
Subtotal Non Personnel	**7,050,377**	**6,047,866**	**5,565,649**	**3,441,764**	**3,295,792**	**2,983,699**	**(312,093)**	**-9%**
LOCATION TOTALS	**$ 11,464,191**	**$ 10,798,887**	**$ 9,656,628**	**$ 8,221,098**	**$ 7,611,312**	**$ 7,898,197**	**$ 286,885**	**4%**



Fund: 100 General Operating Fund
Location: 501 District Wide Services
Date: 6/6/2018

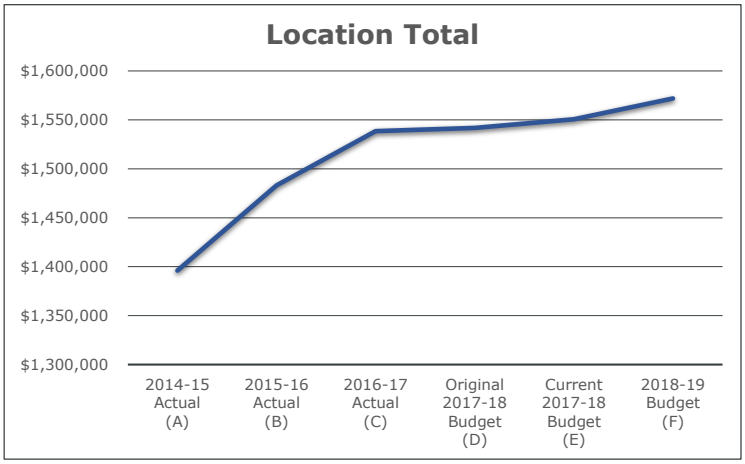
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	3.00	3.00	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	1.49	1.49	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	0.49	1.49	0.49	0.49	-	-	-	0%
Certified Sub Total	**0.49**	**1.49**	**0.49**	**0.49**	**4.49**	**4.49**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**0.49**	**1.49**	**0.49**	**0.49**	**4.49**	**4.49**	**-**	**0%**



District-Wide Services funds an itinerant librarian and all substitutes.

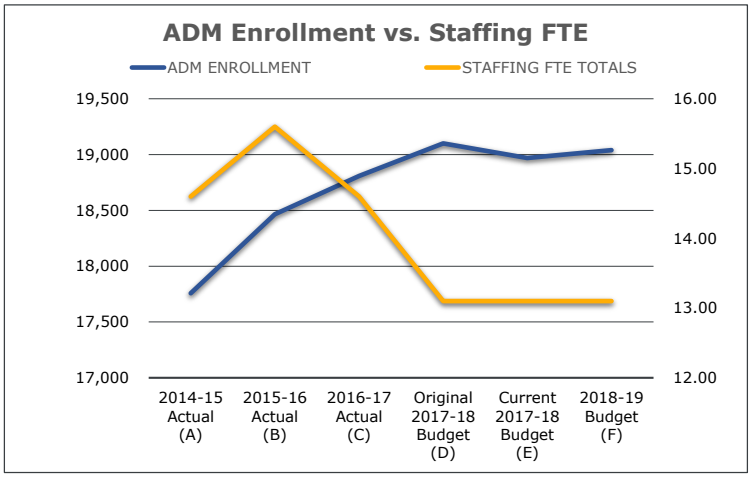
Fund: 100 General Operating Fund
Location: 502 Federal Programs
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 844,724	$ 853,731	$ 889,035	$ 891,413	$ 885,137	$ 906,331	$ 21,194	2%
320 Non-Certificated Salaries	104,634	151,246	155,478	132,708	153,218	135,976	(17,242)	-11%
360 Employee Benefits	398,743	437,225	461,816	460,318	456,455	473,706	17,251	4%
Subtotal Personnel	**1,348,101**	**1,442,202**	**1,506,328**	**1,484,439**	**1,494,810**	**1,516,013**	**21,203**	**1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	9,704	12,473	11,944	9,310	9,310	15,000	5,690	61%
425 Student Travel	2,534	3,392	3,652	3,884	3,884	3,900	16	0%
430 Utilities	-	-	-	176	176	176	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	2,034	2,420	1,659	3,096	1,696	1,696	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	21,757	19,563	14,374	38,685	38,685	29,795	(8,890)	-23%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	4,285	3,019	519	2,123	2,123	5,323	3,200	151%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	7,608	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**47,921**	**40,868**	**32,148**	**57,274**	**55,874**	**55,890**	**16**	**0%**
LOCATION TOTALS	**$ 1,396,022**	**$ 1,483,070**	**$ 1,538,477**	**$ 1,541,713**	**$ 1,550,684**	**$ 1,571,903**	**$ 21,219**	**1%**



Fund: 100 General Operating Fund
Location: 502 Federal Programs
Date: 6/6/2018

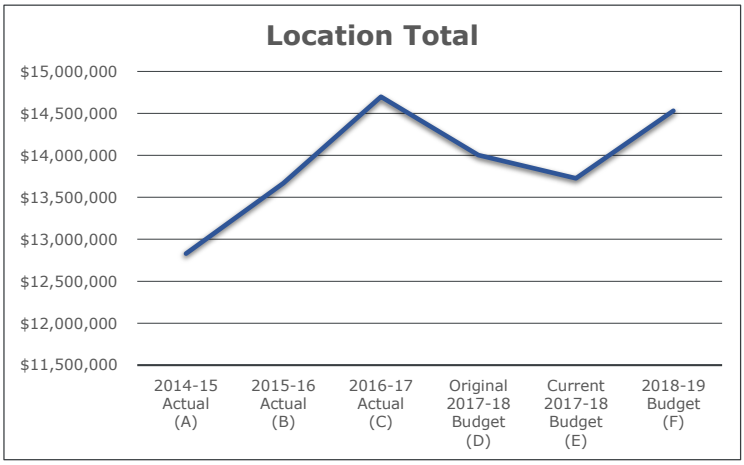
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	0.35	0.35	0.35	0.85	0.85	0.85	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	10.00	10.00	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	12.00	13.00	12.00	10.00	-	-	-	0%
Certified Sub Total	**12.35**	**13.35**	**12.35**	**10.85**	**10.85**	**10.85**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Instructional Aides	-	-	-	-	1.00	1.00	-	0%
Support Staff	0.75	0.75	0.75	0.75	0.75	0.75	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	1.00	1.00	1.00	1.00	-	-	-	0%
Classified Sub Total	**2.25**	**2.25**	**2.25**	**2.25**	**2.25**	**2.25**	**-**	**0%**
STAFFING FTE TOTALS	**14.60**	**15.60**	**14.60**	**13.10**	**13.10**	**13.10**	**-**	**0%**



Federal Programs acquires and facilitates grants to assist students district-wide. These grants fund Title I assistance, teachers for English Language Learners, help for Families in Transition, various preschools, and assists in running the Native Youth Olympics and Alaska Native American Indian Education.

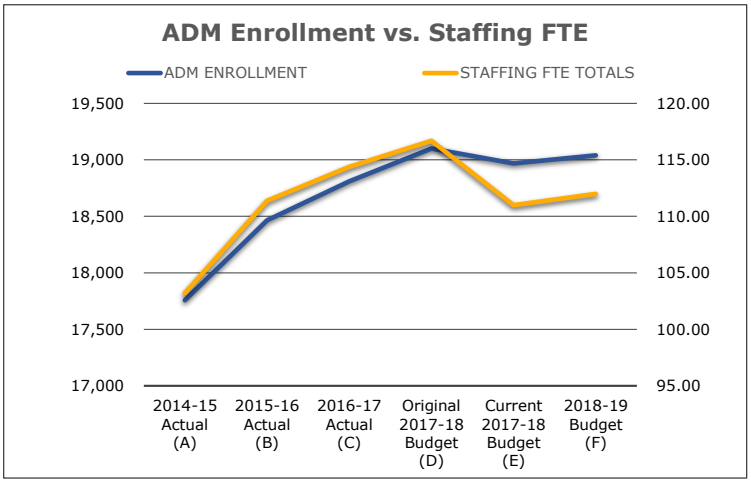
Fund: 100 General Operating Fund
Location: 503 Student Support Services
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 6,502,142	$ 7,021,858	$ 7,488,319	$ 7,085,546	$ 6,941,481	$ 7,387,484	$ 446,003	6%
320 Non-Certificated Salaries	1,247,336	1,362,209	1,351,039	1,308,742	1,223,198	1,362,592	139,394	11%
360 Employee Benefits	3,082,803	3,317,826	3,833,336	3,538,755	3,567,030	3,777,345	210,315	6%
Subtotal Personnel	**10,832,281**	**11,701,893**	**12,672,693**	**11,933,043**	**11,731,709**	**12,527,421**	**795,712**	**7%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	1,343,995	1,567,972	1,641,167	1,548,500	1,423,485	1,515,000	91,515	6%
420 Staff Travel	175,625	120,759	103,464	169,294	119,294	117,960	(1,334)	-1%
425 Student Travel	5,773	6,813	3,398	5,700	5,700	10,000	4,300	75%
430 Utilities	40	-	40	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	35,780	50,334	19,115	46,550	46,550	21,000	(25,550)	-55%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	267,345	177,390	215,062	170,245	226,047	193,454	(32,593)	-14%
480 Tuition	97,500	5,280	-	92,625	92,625	97,500	4,875	5%
490 Other Expenses	60,481	39,061	43,401	38,000	81,513	50,000	(31,513)	-39%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	10,004	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,996,544**	**1,967,610**	**2,025,647**	**2,070,914**	**1,995,214**	**2,004,914**	**9,700**	**0%**
LOCATION TOTALS	**$ 12,828,825**	**$ 13,669,503**	**$ 14,698,340**	**$ 14,003,957**	**$ 13,726,923**	**$ 14,532,335**	**$ 805,412**	**6%**



Fund: 100 General Operating Fund
Location: 503 Student Support Services
Date: 6/6/2018

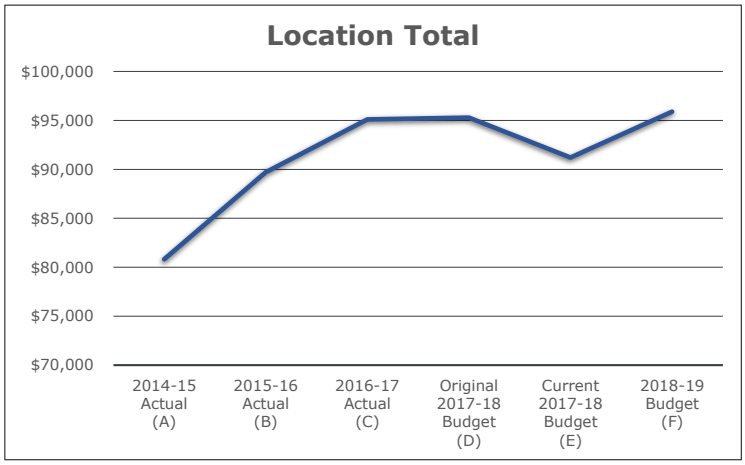
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	0.74	1.00	1.00	-	0%
Specialist - Schools	-	-	-	-	1.00	1.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	0.50	0.50	-	0%
Specialist - Department	78.72	84.50	87.50	88.42	83.28	84.28	1.00	1%
Certified Sub Total	**80.72**	**86.50**	**89.50**	**91.16**	**87.78**	**88.78**	**1.00**	**1%**
CLASSIFIED FTE								
Director	0.80	-	-	-	-	-	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	-	7.78	1.75	1.75	-	0%
Support Staff	2.00	2.00	2.00	2.50	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	18.69	21.88	21.88	14.25	19.46	19.46	-	0%
Classified Sub Total	**22.49**	**24.88**	**24.88**	**25.53**	**23.21**	**23.21**	**-**	**0%**
STAFFING FTE TOTALS	**103.21**	**111.38**	**114.38**	**116.69**	**110.99**	**111.99**	**1.00**	**1%**



Student Support Services provides services and assistance to special needs students in the Mat-Su Valley. These services include speech development assistance, physical therapy sessions, testing coordinators, and development of IEPs for qualifying students.

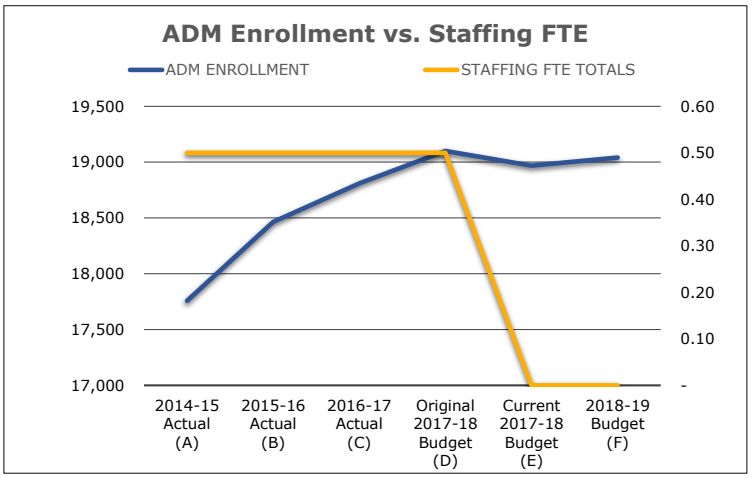
Fund: 100 General Operating Fund
Location: 504 Health Services
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 40,960	$ 40,831	$ 40,114	$ 41,453	$ 40,719	$ 42,069	$ 1,350	3%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	15,371	15,415	16,599	17,121	16,677	17,119	442	3%
Subtotal Personnel	**56,331**	**56,246**	**56,713**	**58,574**	**57,396**	**59,188**	**1,792**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	3,500	3,500	3,500	3,258	3,500	3,500	-	0%
420 Staff Travel	3,121	3,852	2,845	3,258	3,258	3,500	242	7%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	7,258	9,647	16,576	13,034	13,034	13,000	(34)	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	10,604	16,456	14,163	17,153	13,911	15,703	1,792	13%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	1,309	-	100	1,000	900	900%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**24,483**	**33,455**	**38,393**	**36,703**	**33,803**	**36,703**	**2,900**	**9%**
LOCATION TOTALS	**$ 80,814**	**$ 89,701**	**$ 95,106**	**$ 95,277**	**$ 91,199**	**$ 95,891**	**$ 4,692**	**5%**



Fund: 100 General Operating Fund
Location: 504 Health Services
Date: 6/6/2018

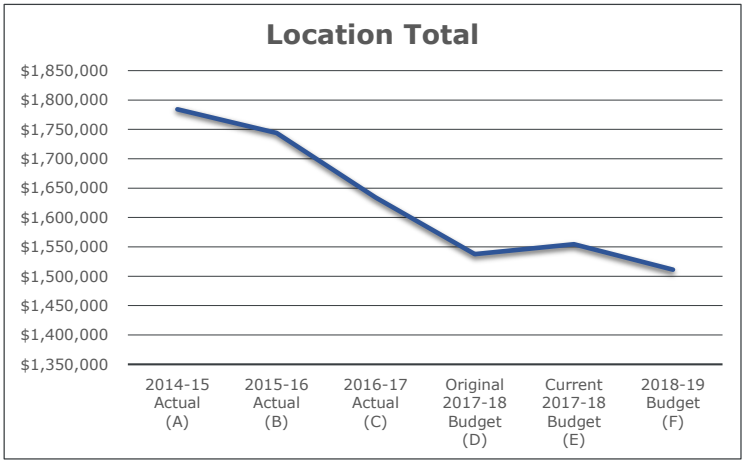
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.50	0.50	0.50	0.50	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**0.50**	**0.50**	**0.50**	**0.50**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**0.50**	**0.50**	**0.50**	**0.50**	**-**	**-**	**-**	**0%**



Health Services provides district-wide support to all Mat-Su Borough School District nurses.

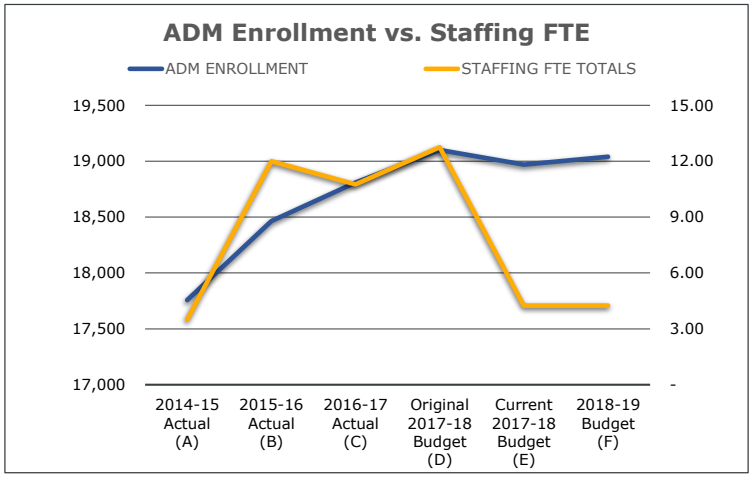
Fund: 100 General Operating Fund
Location: 505 Career & Technical Education
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 820,445	$ 820,324	$ 837,137	$ 654,534	$ 711,102	$ 688,800	$ (22,302)	-3%
320 Non-Certificated Salaries	59,124	63,478	68,363	65,170	59,672	64,728	5,056	8%
360 Employee Benefits	386,122	364,740	404,011	346,793	334,576	336,613	2,037	1%
Subtotal Personnel	**1,265,692**	**1,248,542**	**1,309,511**	**1,066,497**	**1,105,350**	**1,090,141**	**(15,209)**	**-1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	10,899	-	-	-	-	-	0%
420 Staff Travel	6,740	4,664	4,100	7,518	9,634	7,400	(2,234)	-23%
425 Student Travel	985	7,817	4,494	6,191	18,066	18,200	134	1%
430 Utilities	-	-	106	232	232	250	18	8%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	5,744	20,796	2,325	8,886	12,670	8,800	(3,870)	-31%
445 Insurance & Bond Premiums	-	536	-	1,100	1,100	1,100	-	0%
450 Supplies & Materials	450,500	404,402	265,247	416,408	353,814	322,307	(31,507)	-9%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	710	8,179	26,978	5,585	28,559	38,000	9,441	33%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	53,801	37,998	21,373	25,137	25,137	25,000	(137)	-1%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**518,479**	**495,291**	**324,625**	**471,057**	**449,212**	**421,057**	**(28,155)**	**-6%**
LOCATION TOTALS	**$ 1,784,171**	**$ 1,743,833**	**$ 1,634,136**	**$ 1,537,554**	**$ 1,554,562**	**$ 1,511,198**	**$ (43,364)**	**-3%**



Fund: 100 General Operating Fund
Location: 505 Career & Technical Education
Date: 6/6/2018

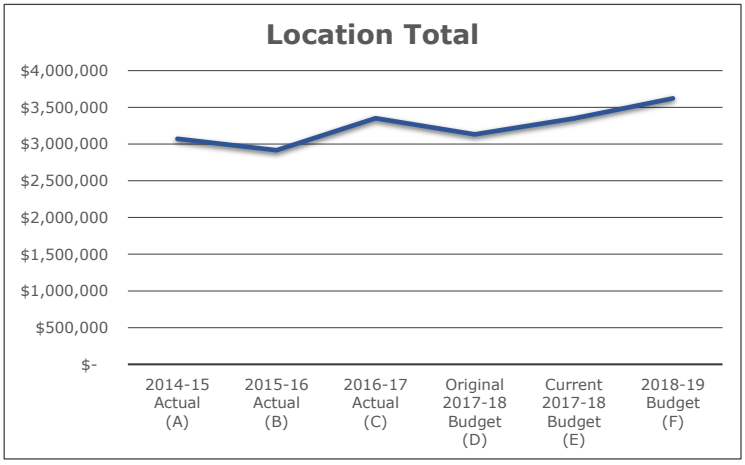
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	1.00	1.00	1.00	1.00	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	1.00	9.50	8.25	10.25	3.25	3.25	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	0.50	0.50	0.50	0.50	-	-	-	0%
Certified Sub Total	**2.50**	**11.00**	**9.75**	**11.75**	**3.25**	**3.25**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**
STAFFING FTE TOTALS	**3.50**	**12.00**	**10.75**	**12.75**	**4.25**	**4.25**	**-**	**0%**



Career and Technical Education oversees career and technical programs in various schools. These programs include welding, wood working, culinary arts, health services, and more.

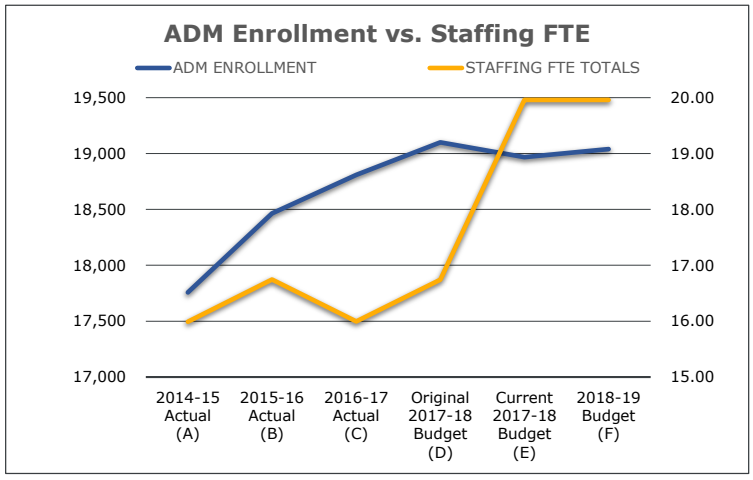
Fund: 100 General Operating Fund
Location: 506 Education & Instruction
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,347,864	$ 1,323,937	$ 1,559,183	$ 1,288,151	$ 1,486,882	$ 1,564,898	$ 78,016	5%
320 Non-Certificated Salaries	402,368	378,971	409,655	307,392	368,128	309,090	(59,038)	-16%
360 Employee Benefits	526,832	556,107	650,438	594,221	640,600	690,887	50,287	8%
Subtotal Personnel	**2,277,064**	**2,259,015**	**2,619,276**	**2,189,764**	**2,495,610**	**2,564,875**	**69,265**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	45,892	100,537	34,200	101,944	87,100	105,000	17,900	21%
420 Staff Travel	74,356	71,320	93,035	99,091	70,946	42,811	(28,135)	-40%
425 Student Travel	16,011	13,914	9,080	9,310	9,310	12,000	2,690	29%
430 Utilities	-	125	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	555,520	138,950	20,711	279,886	273,633	375,041	101,408	37%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	67,588	155,021	231,075	367,344	303,753	317,104	13,351	4%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	34,364	151,884	226,625	27,930	92,205	165,537	73,332	80%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	25,454	117,993	55,860	15,860	40,000	24,140	152%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**793,731**	**657,207**	**732,718**	**941,365**	**852,807**	**1,057,493**	**204,686**	**24%**
LOCATION TOTALS	**$ 3,070,795**	**$ 2,916,223**	**$ 3,351,994**	**$ 3,131,129**	**$ 3,348,417**	**$ 3,622,368**	**$ 273,951**	**8%**



Fund: 100 General Operating Fund
Location: 506 Education & Instruction
Date: 6/6/2018

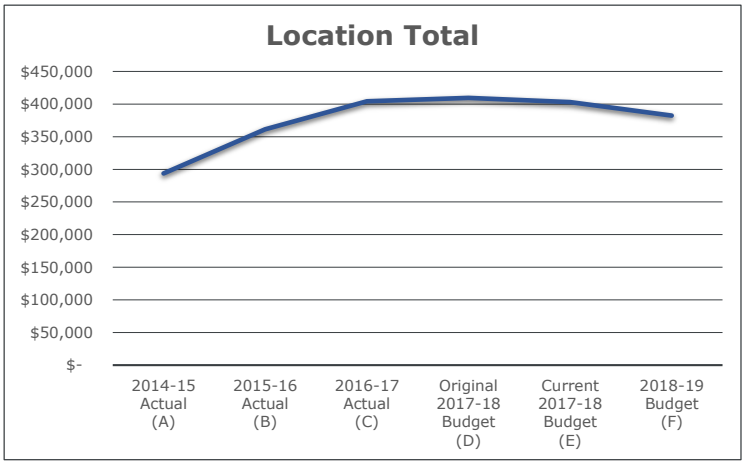
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	4.50	4.00	4.00	3.50	4.00	4.00	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	0.50	0.49	0.49	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	10.47	10.47	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	6.99	6.75	6.75	7.74	-	-	-	0%
Certified Sub Total	**11.49**	**10.75**	**10.75**	**11.74**	**14.96**	**14.96**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	1.00	1.00	0.50	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	3.50	3.50	3.50	3.50	3.50	3.50	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	1.50	1.25	0.50	0.50	0.50	-	0%
Classified Sub Total	**4.50**	**6.00**	**5.25**	**5.00**	**5.00**	**5.00**	**-**	**0%**
STAFFING FTE TOTALS	**15.99**	**16.75**	**16.00**	**16.74**	**19.96**	**19.96**	**-**	**0%**



The Office of Instruction supports all schools, educational programs, and content areas within the district. This location's budget is used to fund major costs to schools outside of their established metrics, such as graduation ceremonies, new curriculum, and textbook orders.

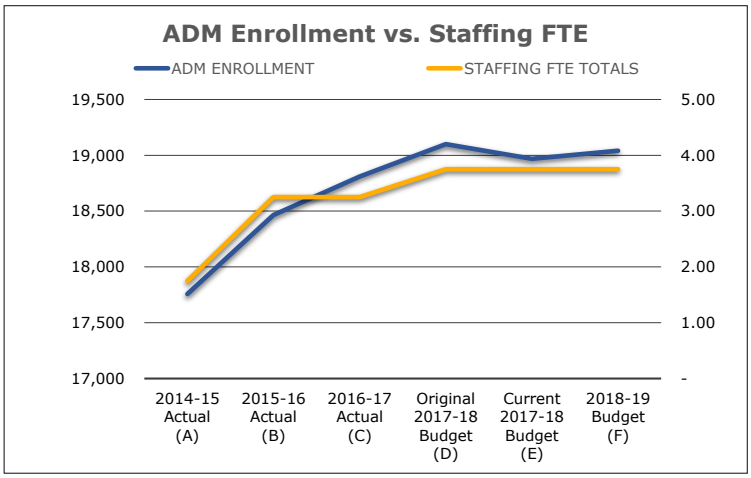
Fund: 100 General Operating Fund
Location: 507 District Warehouse
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	149,544	183,098	215,727	223,427	182,242	188,937	6,695	4%
360 Employee Benefits	93,111	121,637	127,076	156,744	123,246	130,361	7,115	6%
Subtotal Personnel	**242,655**	**304,736**	**342,803**	**380,171**	**305,488**	**319,298**	**13,810**	**5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	4,499	7,006	8,154	8,638	8,756	9,447	691	8%
435 Energy	27,269	26,353	29,226	-	31,269	33,008	1,739	6%
440 Purchased Services	6,978	8,997	9,023	5,749	5,749	6,500	751	13%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	12,283	14,233	15,035	14,904	14,904	14,153	(751)	-5%
480 Tuition	-	-	-	-	-		-	0%
490 Other Expenses	30	-	-	-	-		-	0%
495 Indirect Rate	-	-	-	-	-		-	0%
510 Equipment	-	-	-	-	37,000		(37,000)	-100%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**51,059**	**56,590**	**61,438**	**29,291**	**97,678**	**63,108**	**(34,570)**	**-35%**
LOCATION TOTALS	**$ 293,714**	**$ 361,326**	**$ 404,240**	**$ 409,462**	**$ 403,166**	**$ 382,406**	**$ (20,760)**	**-5%**



Fund: 100 General Operating Fund
Location: 507 District Warehouse
Date: 6/6/2018

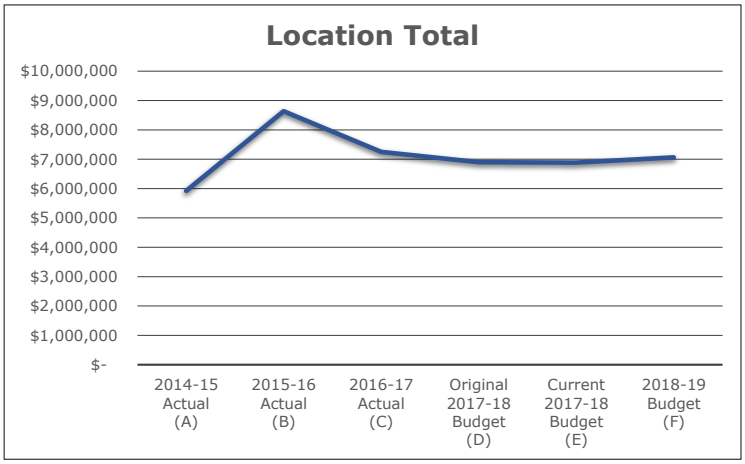
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	1.00	1.00	-	0%
Custodial Staff	0.25	0.25	0.25	0.25	0.25	0.25	-	0%
Specialist - Department	1.00	2.50	2.50	3.00	2.00	2.00	-	0%
Classified Sub Total	**1.75**	**3.25**	**3.25**	**3.75**	**3.75**	**3.75**	**-**	**0%**
STAFFING FTE TOTALS	**1.75**	**3.25**	**3.25**	**3.75**	**3.75**	**3.75**	**-**	**0%**



The Mat-Su Borough School District Warehouse is the hub of all shipping and receiving. In addition to delivering orders to schools, the warehouse staff sorts mail, delivers intra-district mail, keeps an inventory of items on hand, and pulls orders for paper and custodial supplies.

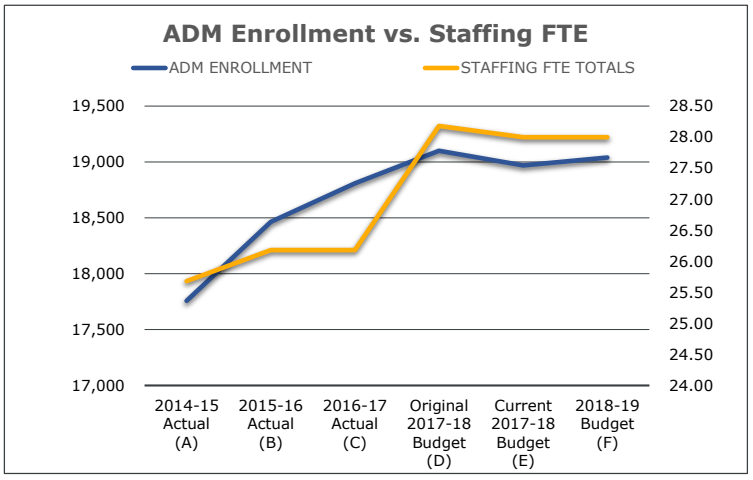
Fund: 100 General Operating Fund
Location: 508 Information & Technology
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	1,732,538	1,907,056	2,051,636	1,897,548	1,902,842	1,896,232	(6,610)	0%
360 Employee Benefits	944,037	1,009,481	1,123,332	1,088,052	1,091,133	1,120,119	28,986	3%
Subtotal Personnel	**2,676,575**	**2,916,537**	**3,174,968**	**2,985,600**	**2,993,975**	**3,016,351**	**22,376**	**1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	300,000	300,000	100%
420 Staff Travel	37,258	34,060	29,999	69,260	49,260	48,260	(1,000)	-2%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	355	967	-	-	100,000	100,000	100%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	861,471	2,081,848	1,575,347	1,629,250	1,629,250	1,175,000	(454,250)	-28%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	2,196,648	2,757,214	1,910,291	1,897,817	1,897,817	1,440,000	(457,817)	-24%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,160	49,355	290,225	28,500	28,500	760,517	732,017	2568%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	148,939	795,653	264,172	285,000	285,000	225,000	(60,000)	-21%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**3,246,476**	**5,718,485**	**4,071,002**	**3,909,827**	**3,889,827**	**4,048,777**	**158,950**	**4%**
LOCATION TOTALS	**$ 5,923,052**	**$ 8,635,022**	**$ 7,245,970**	**$ 6,895,427**	**$ 6,883,802**	**$ 7,065,128**	**$ 181,326**	**3%**



Fund: 100 General Operating Fund
Location: 508 Information & Technology
Date: 6/6/2018

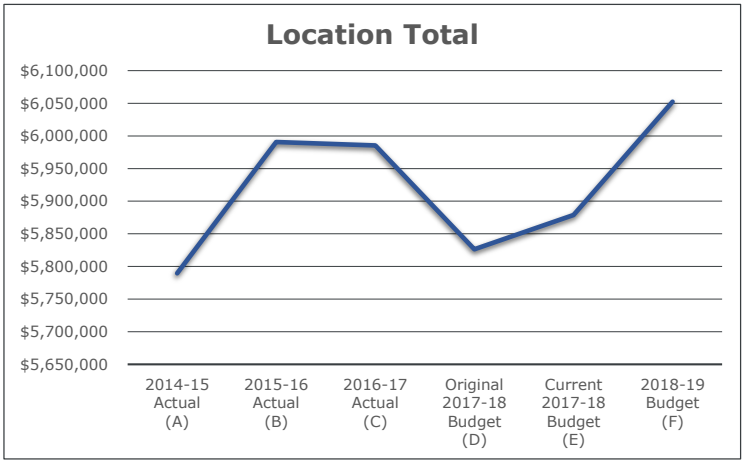
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Supervisor	3.00	4.00	4.00	4.00	5.00	5.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	1.00	1.00	1.00	1.00	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	20.68	20.18	20.18	22.18	22.00	22.00	-	0%
Classified Sub Total	**25.68**	**26.18**	**26.18**	**28.18**	**28.00**	**28.00**	**-**	**0%**
STAFFING FTE TOTALS	**25.68**	**26.18**	**26.18**	**28.18**	**28.00**	**28.00**	**-**	**0%**



Information Technology is responsible for all information and technology services, contracts, hardware, and software, district-wide. This includes specific programs housed at school sites (such as Gaggle, AIMS Web, and MAP). IT also provides support for hardware and software throughout all 47 school locations, along with operational support and maintenance of management applications (such as MUNIS, Pulse, and SharePoint).

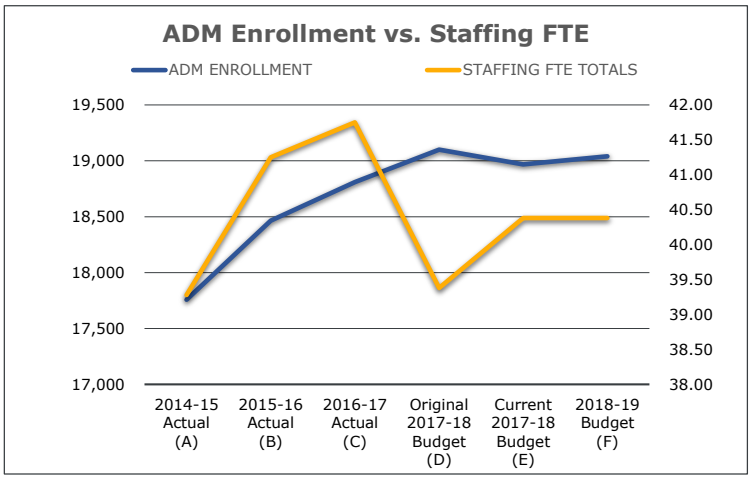
Fund: 100 General Operating Fund
Location: 509 Facilities
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	2,921,395	$ 2,886,070	$ 2,983,125	2,777,867	2,776,718	2,834,973	58,255	2%
360 Employee Benefits	1,518,943	1,562,985	1,578,029	1,579,904	1,598,768	1,635,243	36,475	2%
Subtotal Personnel	**4,440,338**	**4,449,056**	**4,561,154**	**4,357,771**	**4,375,486**	**4,470,216**	**94,730**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	23,805	760	1,862	4,600	20,000	15,400	335%
420 Staff Travel	14,044	8,243	10,272	23,740	12,161	3,185	(8,976)	-74%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	4,080	4,191	5,762	5,736	15,400	140,666	125,266	813%
435 Energy	(28,787)	83,757	79,871	86,469	61,676	441,920	380,244	617%
440 Purchased Services	257,430	447,423	368,627	375,571	396,900	873,880	476,980	120%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	894,859	828,610	925,037	924,883	963,630	57,000	(906,630)	-94%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	5,450	4,434	7,530	8,379	12,929	45,000	32,071	248%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	202,140	141,101	26,235	41,895	35,945	500	(35,445)	-99%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,349,217**	**1,541,564**	**1,424,093**	**1,468,535**	**1,503,241**	**1,582,151**	**78,910**	**5%**
LOCATION TOTALS	**$ 5,789,554**	**$ 5,990,619**	**$ 5,985,247**	**$ 5,826,306**	**$ 5,878,727**	**$ 6,052,367**	**$ 173,640**	**3%**



Fund: 100 General Operating Fund
Location: 509 Facilities
Date: 6/6/2018

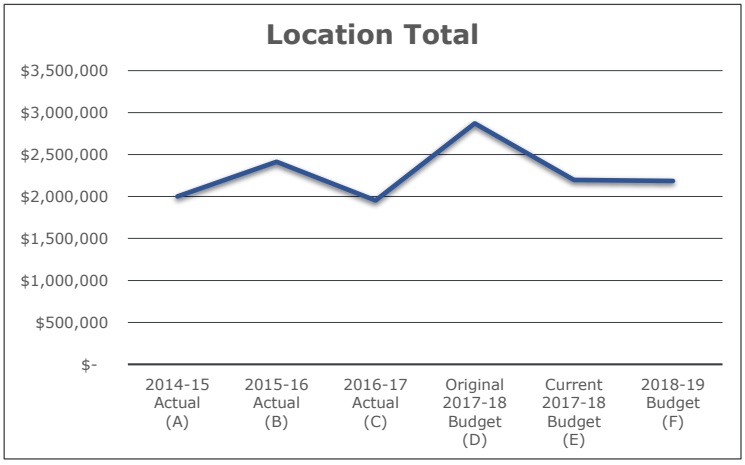
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Supervisor	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	0.38	0.38	0.38	0.38	0.38	0.38	-	0%
Specialist - Department	31.90	33.87	34.37	32.00	33.00	33.00	-	0%
Classified Sub Total	**39.28**	**41.25**	**41.75**	**39.38**	**40.38**	**40.38**	**-**	**0%**
STAFFING FTE TOTALS	**39.28**	**41.25**	**41.75**	**39.38**	**40.38**	**40.38**	**-**	**0%**



Facilities is responsible for upkeep and general maintenance of all school district locations. This includes painting, repairing equipment, plowing/shoveling snow, sanding parking lots and sidewalks, mowing grass, preventive maintenance, etc.

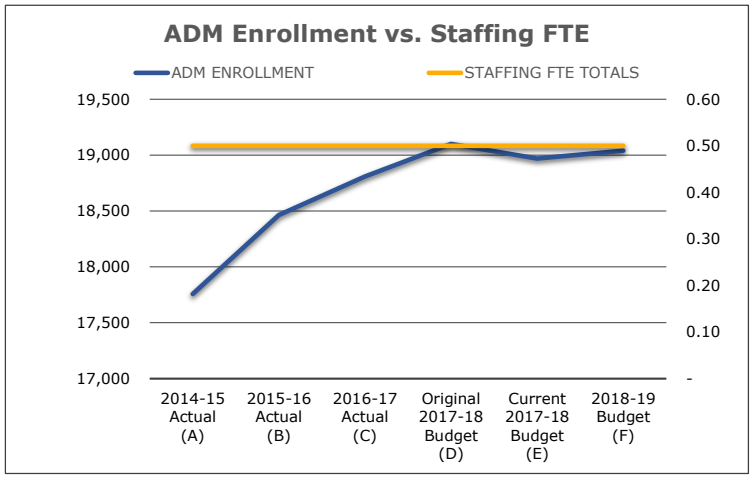
Fund: 100 General Operating Fund
Location: 510 Risk Management
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	23,759	25,647	29,042	30,449	30,216	31,878	1,662	6%
360 Employee Benefits	16,273	16,918	19,147	19,632	19,564	20,519	955	5%
Subtotal Personnel	**40,031**	**42,565**	**48,189**	**50,081**	**49,780**	**52,397**	**2,617**	**5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	50,456	49,677	46,669	51,205	51,205	50,000	(1,205)	-2%
420 Staff Travel	616	12	-	4,609	4,609	5,500	891	19%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	11,895	7,381	-	7,518	7,518	9,000	1,482	20%
445 Insurance & Bond Premiums	1,779,988	2,277,184	1,845,792	2,723,938	2,047,191	2,031,389	(15,802)	-1%
450 Supplies & Materials	116,425	35,537	12,802	33,702	36,602	35,500	(1,102)	-3%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	100	840	-	931	931	865	(66)	-7%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,959,480**	**2,370,631**	**1,905,262**	**2,821,903**	**2,148,056**	**2,132,254**	**(15,802)**	**-1%**
LOCATION TOTALS	**$ 1,999,512**	**$ 2,413,196**	**$ 1,953,451**	**$ 2,871,984**	**$ 2,197,836**	**$ 2,184,651**	**$ (13,185)**	**-1%**



Fund: 100 General Operating Fund
Location: 510 Risk Management
Date: 6/6/2018

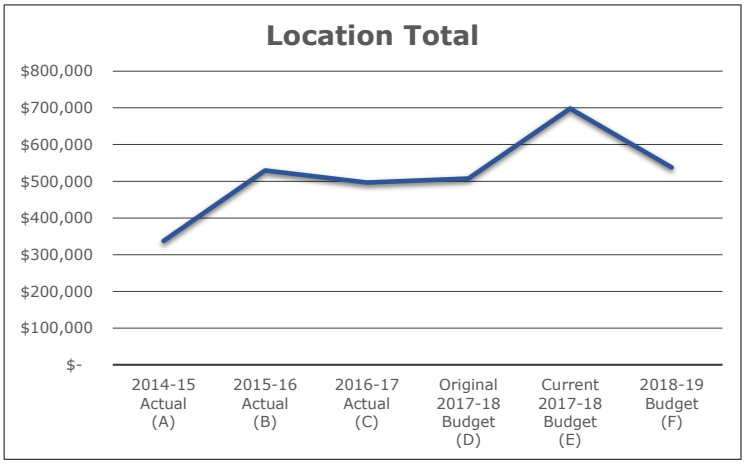
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Classified Sub Total	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**-**	**0%**
STAFFING FTE TOTALS	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**-**	**0%**



Risk Management handles all OSHA and Worker's Compensation claims district-wide, and manages the Early Return to Work program. In addition to mandatory reporting of all incidents, Risk Management tracks payments from insurance and settlement companies as well as the status of each claim. Risk Management is also focused on District-wide safety for all students and employees.

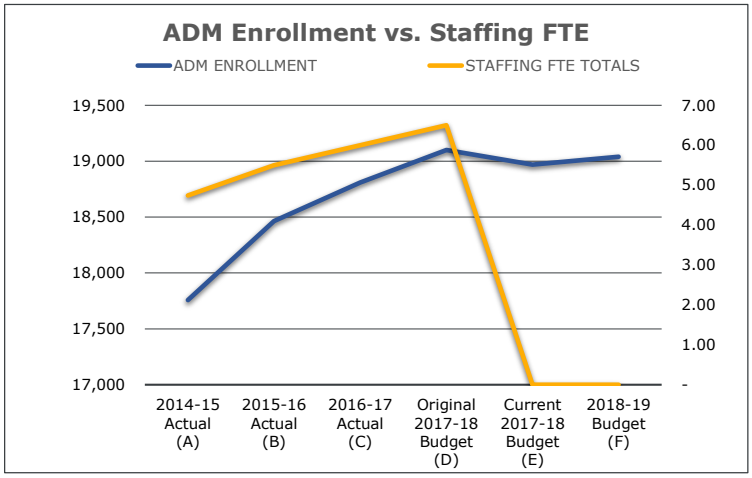
Fund: 100 General Operating Fund
Location: 511 Quality Schools
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 54,921	$ 48,818	$ 117,844	$ 5,747	$ 98,345	$ -	$ (98,345)	-100%
320 Non-Certificated Salaries	138,545	195,659	184,249	68,873	74,016	68,377	(5,639)	-8%
360 Employee Benefits	34,336	59,159	68,946	36,767	56,016	21,775	(34,241)	-61%
Subtotal Personnel	**227,802**	**303,636**	**371,039**	**111,387**	**228,377**	**90,152**	**(138,225)**	**-61%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	160,000	-	(160,000)	-100%
420 Staff Travel	2,662	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	57,653	201,052	71,000	168,625	132,024	168,657	36,633	28%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	49,147	24,747	54,585	227,509	177,762	278,671	100,909	57%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**109,463**	**225,799**	**125,585**	**396,134**	**469,786**	**447,328**	**(22,458)**	**-5%**
LOCATION TOTALS	**$ 337,265**	**$ 529,435**	**$ 496,623**	**$ 507,521**	**$ 698,163**	**$ 537,480**	**$ (160,683)**	**-23%**



Fund: 100 General Operating Fund
Location: 511 Quality Schools
Date: 6/6/2018

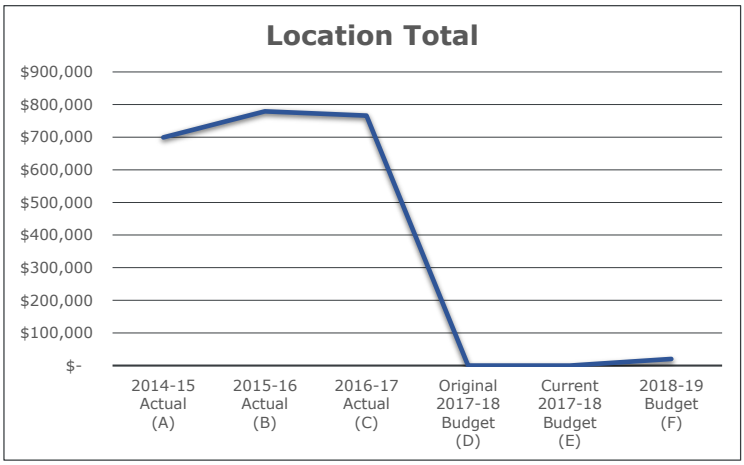
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	0.50	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	0.74	0.25	0.25	-	-	-	-	0%
Certified Sub Total	**0.74**	**0.25**	**0.25**	**0.50**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	4.00	5.00	5.00	5.00	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	0.25	0.75	1.00	-	-	-	0%
Classified Sub Total	**4.00**	**5.25**	**5.75**	**6.00**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**4.74**	**5.50**	**6.00**	**6.50**	**-**	**-**	**-**	**0%**



Quality Schools is a program intended to improve student learning to align with state standards. This program is funded by the State Foundation Funding calculation and provides $16.00 per Adjusted Average Daily Membership (AADM).

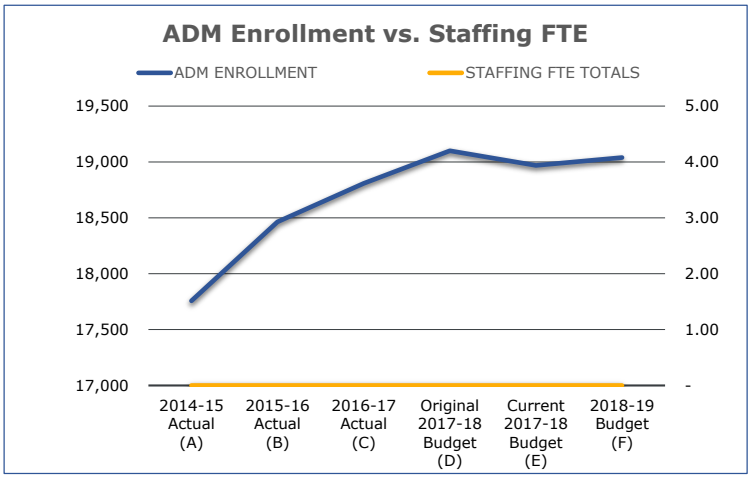
Fund: 100 General Operating Fund
Location: 512 Student Transportation
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	128	-	(128)	-100%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	699,427	779,253	766,105	-	-	20,000	20,000	100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**699,427**	**779,253**	**766,105**	**-**	**128**	**20,000**	**19,872**	**15525%**
LOCATION TOTALS	**$ 699,427**	**$ 779,253**	**$ 766,105**	**$ -**	**$ 128**	**$ 20,000**	**$ 19,872**	**15525%**



Fund: 100 General Operating Fund
Location: 512 Student Transportation
Date: 6/6/2018

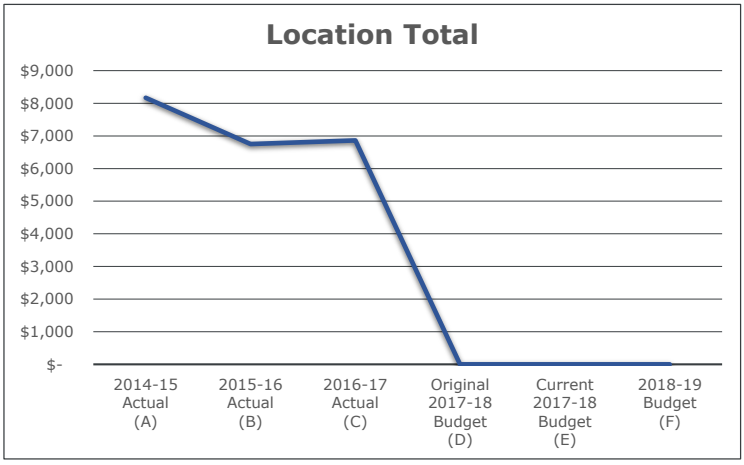
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Student Transportation within the General Fund accounts for field trips and student activity transportation prepaid by Student Transportation and reimbursed from the individual sites.

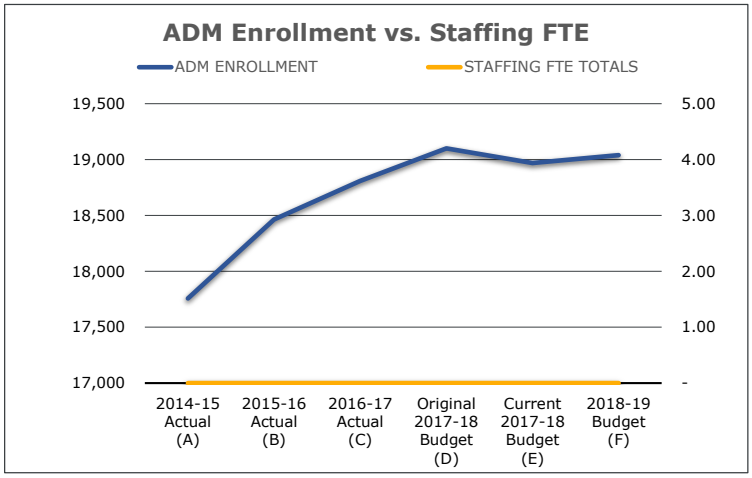
Fund: 100 General Operating Fund
Location: 513 Food Services
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	6,628	5,676	5,396	-	-	-	-	0%
360 Employee Benefits	1,540	1,072	1,463	-	-	-	-	0%
Subtotal Personnel	**8,168**	**6,748**	**6,859**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
LOCATION TOTALS	**$ 8,168**	**$ 6,748**	**$ 6,859**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 100 General Operating Fund
Location: 513 Food Services
Date: 6/6/2018

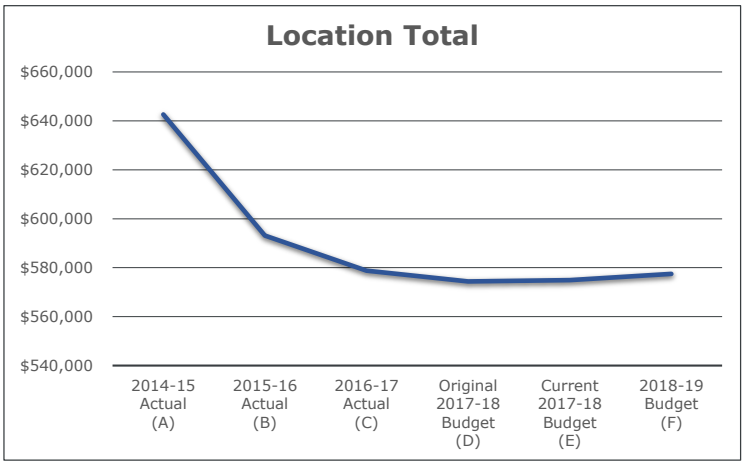
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Food Services within the General Fund accounts for reimbursements for meals served outside of regular school hours for activities such as summer sport camps.

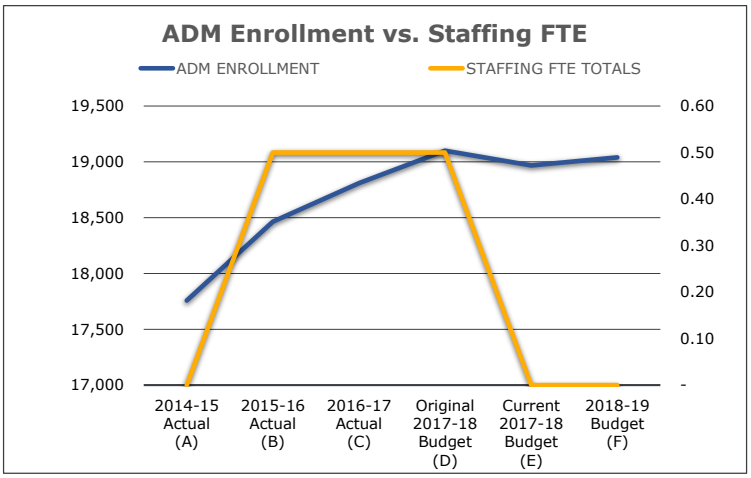
Fund: 100 General Operating Fund
Location: 514 Medicaid Reimbursement
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	13,580	16,714	17,342	17,264	18,243	979	6%
360 Employee Benefits	-	9,692	15,266	15,539	16,146	17,765	1,619	10%
Subtotal Personnel	**-**	**23,272**	**31,980**	**32,881**	**33,410**	**36,008**	**2,598**	**8%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	590,066	536,577	518,317	510,150	510,150	511,500	1,350	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	52,554	33,261	28,516	31,350	31,350	30,000	(1,350)	-4%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**642,620**	**569,838**	**546,833**	**541,500**	**541,500**	**541,500**	**-**	**0%**
LOCATION TOTALS	**$ 642,620**	**$ 593,109**	**$ 578,813**	**$ 574,381**	**$ 574,910**	**$ 577,508**	**$ 2,598**	**0%**



Fund: 100 General Operating Fund
Location: 514 Medicaid Reimbursement
Date: 6/6/2018

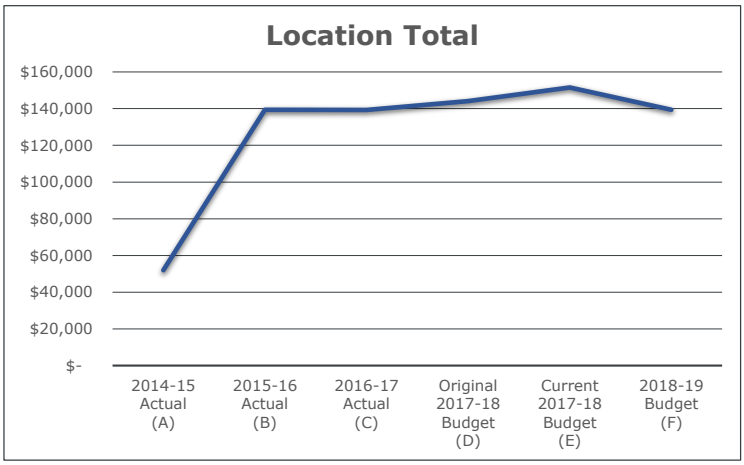
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	0.50	0.50	0.50	-	-	-	0%
Classified Sub Total	**-**	**0.50**	**0.50**	**0.50**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**0.50**	**0.50**	**0.50**	**-**	**-**	**-**	**0%**



This location is identified as the cost center for reporting all Medicaid eligible claims paid to the State of Alaska Department of Health and Social Services. Once claims have been reimbursed, those funds are recorded under a revenue category.

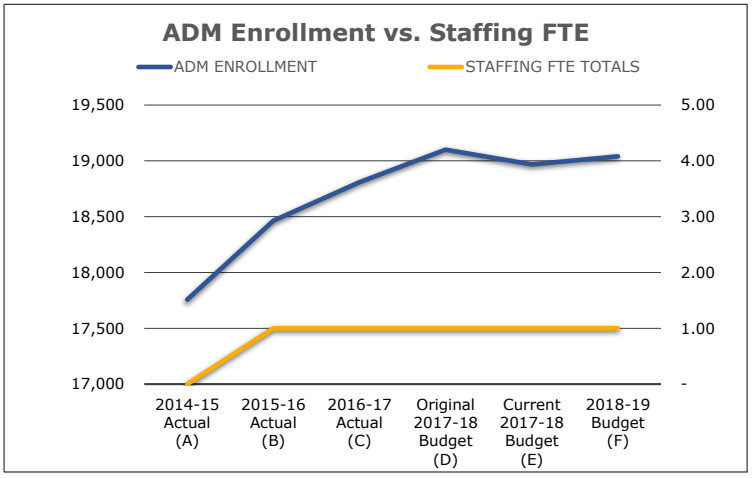
Fund: 100 General Operating Fund
Location: 515 Safety & Emergency Preparedness
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	31,925	89,510	94,908	90,613	81,416	86,297	4,881	6%
360 Employee Benefits	15,901	45,712	42,458	49,200	46,432	48,755	2,323	5%
Subtotal Personnel	**47,826**	**135,222**	**137,366**	**139,813**	**127,848**	**135,052**	**7,204**	**6%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	19,530	-	(19,530)	-100%
420 Staff Travel	-	557	-	1,769	641	1,500	859	134%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	1,860	256	186	186	-	(186)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	4,151	1,701	1,708	2,334	2,834	2,289	(545)	-19%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	25	-	-	500	500	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**4,151**	**4,142**	**1,964**	**4,289**	**23,691**	**4,289**	**(19,402)**	**-82%**
LOCATION TOTALS	**$ 51,977**	**$ 139,364**	**$ 139,330**	**$ 144,102**	**$ 151,539**	**$ 139,341**	**$ (12,198)**	**-8%**



Fund: 100 General Operating Fund
Location: 515 Safety & Emergency Preparedness
Date: 6/6/2018

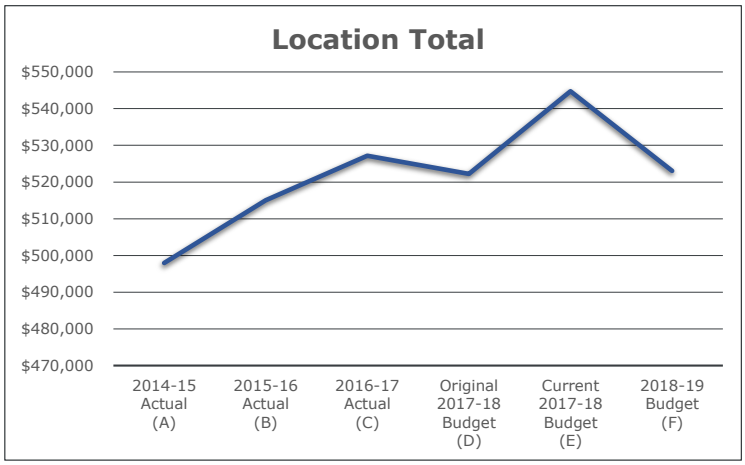
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**



Safety, Security, and Emergency Preparedness works with Operations & Instruction to plan for and ensure the safety of students, staff, and buildings in the case of an emergency.

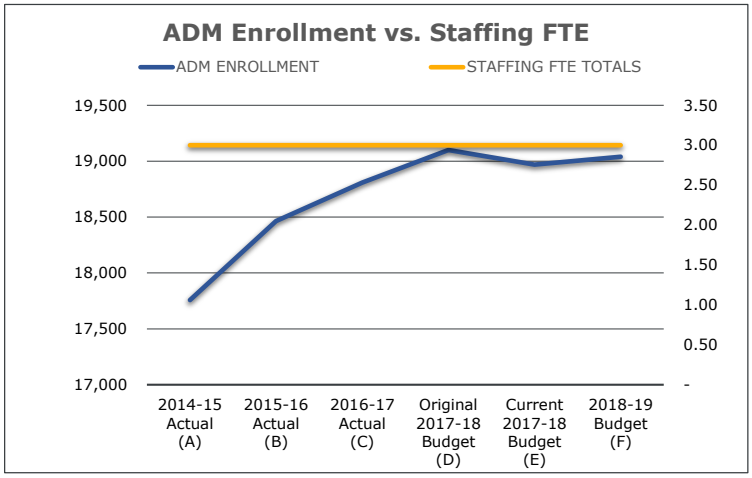
Fund: 100 General Operating Fund
Location: 516 Business Services
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	283,833	305,460	323,142	301,939	308,941	304,635	(4,306)	-1%
360 Employee Benefits	134,556	144,735	158,882	156,716	156,765	159,833	3,068	2%
Subtotal Personnel	**418,389**	**450,195**	**482,024**	**458,655**	**465,706**	**464,468**	**(1,238)**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	34,404	12,499	-	-	40,000	-	(40,000)	-100%
420 Staff Travel	12,407	5,838	10,149	16,259	11,259	10,760	(499)	-4%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	35	13	17	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	2,083	16,226	6,075	2,327	2,327	7,000	4,673	201%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	21,443	20,522	17,712	25,602	25,448	27,500	2,052	8%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	9,192	9,761	11,197	19,376	-	13,304	13,304	100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**79,563**	**64,859**	**45,150**	**63,564**	**79,034**	**58,564**	**(20,470)**	**-26%**
LOCATION TOTALS	**$ 497,952**	**$ 515,054**	**$ 527,174**	**$ 522,219**	**$ 544,740**	**$ 523,032**	**$ (21,708)**	**-4%**



Fund: 100 General Operating Fund
Location: 516 Business Services
Date: 6/6/2018

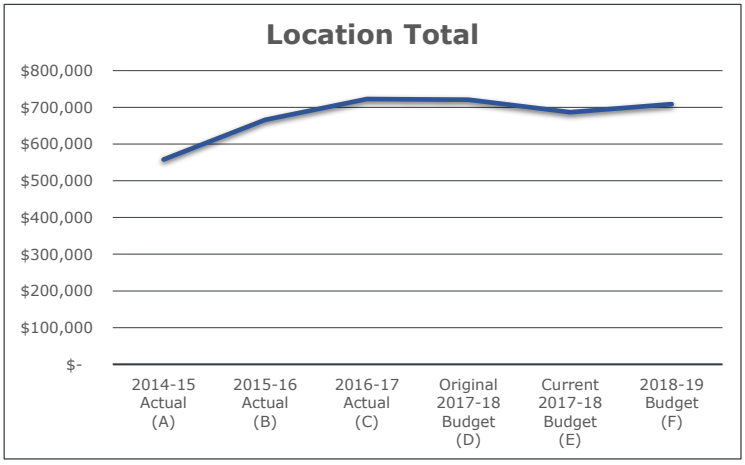
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**-**	**0%**
STAFFING FTE TOTALS	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**-**	**0%**



Business Services oversees finance and operations for the District. The Assistant Superintendent of Business and Operations supervises Facilites, Transportation, Human Resources/Payroll, Food Service, Accounting, Information Technology, Budget/Finance, and Risk Management.

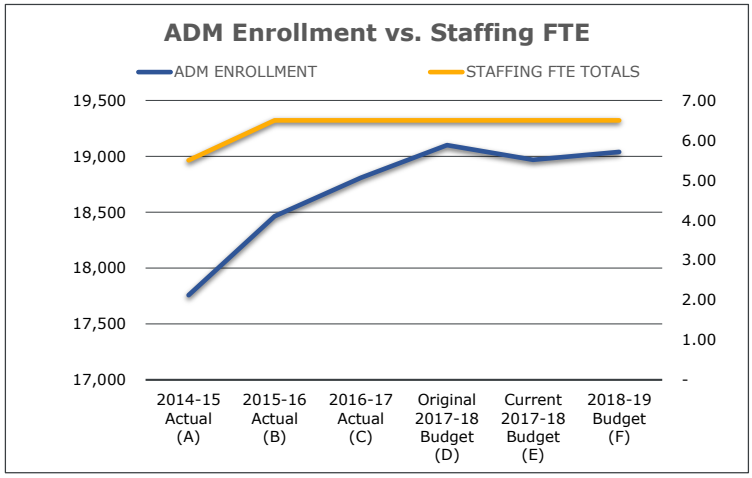
Fund: 100 General Operating Fund
Location: 517 Purchasing Department
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	332,281	400,067	432,172	398,069	397,227	406,807	9,580	2%
360 Employee Benefits	197,956	235,998	257,763	254,095	253,768	263,363	9,595	4%
Subtotal Personnel	**530,237**	**636,064**	**689,935**	**652,164**	**650,995**	**670,170**	**19,175**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	3,864	6,263	5,869	6,517	6,517	6,517	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	1,790	2,364	6,014	1,862	1,862	1,500	(362)	-19%
435 Energy	-	-	-	30,401	-	-	-	0%
440 Purchased Services	6,365	7,920	8,908	12,103	12,103	12,190	87	1%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	13,157	11,946	10,157	16,218	13,218	16,493	3,275	25%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,516	1,567	1,883	1,862	1,862	1,862	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**27,692**	**30,058**	**32,830**	**68,963**	**35,562**	**38,562**	**3,000**	**8%**
LOCATION TOTALS	**$ 557,929**	**$ 666,122**	**$ 722,766**	**$ 721,127**	**$ 686,557**	**$ 708,732**	**$ 22,175**	**3%**



Fund: 100 General Operating Fund
Location: 517 Purchasing Department
Date: 6/6/2018

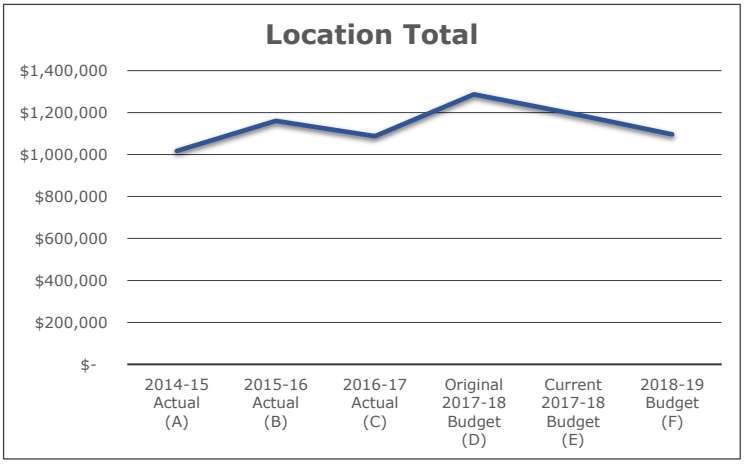
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	4.00	5.00	5.00	5.00	5.00	5.00	-	0%
Classified Sub Total	**5.50**	**6.50**	**6.50**	**6.50**	**6.50**	**6.50**	**-**	**0%**
STAFFING FTE TOTALS	**5.50**	**6.50**	**6.50**	**6.50**	**6.50**	**6.50**	**-**	**0%**



The Purchasing Department, housed in the Warehouse, is responsible for all purchasing within the District. Additionally, the Purchasing Department facilitates the invitation to bid and request for proposal process.

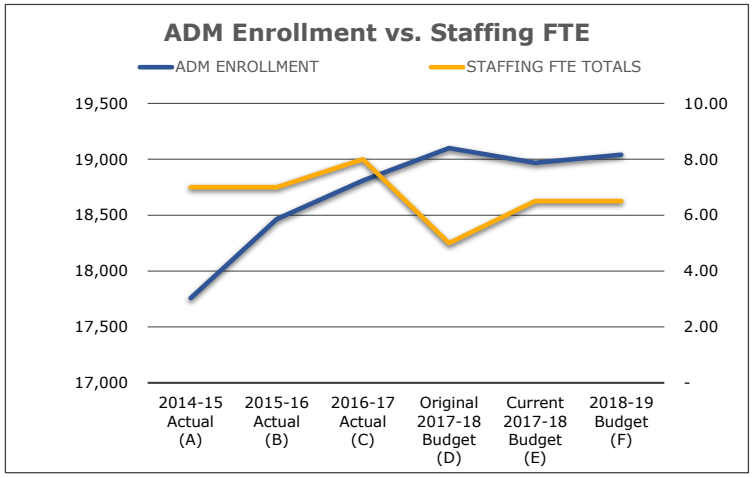
Fund: 100 General Operating Fund
Location: 519 Custodial Services
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	457,218	441,360	439,147	512,670	493,014	430,314	(62,700)	-13%
360 Employee Benefits	191,804	223,189	213,241	323,378	252,962	215,885	(37,077)	-15%
Subtotal Personnel	**649,022**	**664,548**	**652,388**	**836,048**	**745,976**	**646,199**	**(99,777)**	**-13%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	305	-	285	285	100	(185)	-65%
420 Staff Travel	700	536	986	1,045	1,355	1,050	(305)	-23%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	47	47	500	453	964%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	153	475	475	378,561	378,086	79597%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	367,649	486,891	434,057	420,659	445,739	70,000	(375,739)	-84%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	8,496	-	28,500	500	-	(500)	-100%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**368,349**	**496,228**	**435,196**	**451,011**	**448,401**	**450,211**	**1,810**	**0%**
LOCATION TOTALS	**$ 1,017,371**	**$ 1,160,776**	**$ 1,087,584**	**$ 1,287,059**	**$ 1,194,377**	**$ 1,096,410**	**$ (97,967)**	**-8%**



Fund: 100 General Operating Fund
Location: 519 Custodial Services
Date: 6/6/2018

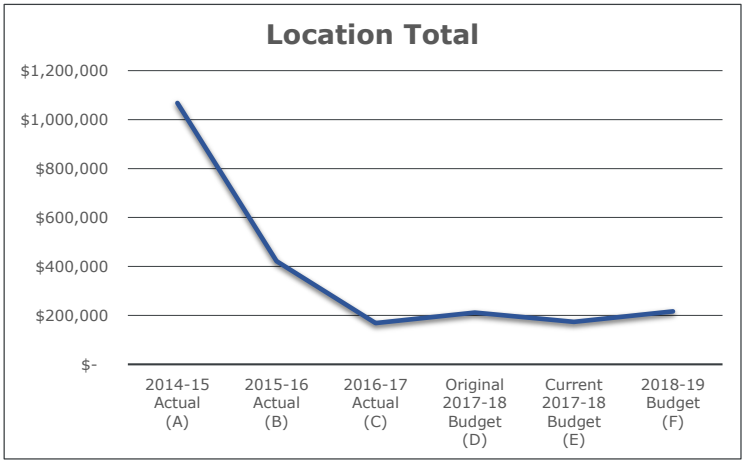
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	2.00	2.00	3.00	-	1.50	1.50	-	0%
Specialist - Department	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classified Sub Total	**7.00**	**7.00**	**8.00**	**5.00**	**6.50**	**6.50**	**-**	**0%**
STAFFING FTE TOTALS	**7.00**	**7.00**	**8.00**	**5.00**	**6.50**	**6.50**	**-**	**0%**



Custodial Services provides management services for all custodial workers across the district. They are responsible for maintaining clean, safe, and usable working conditions.

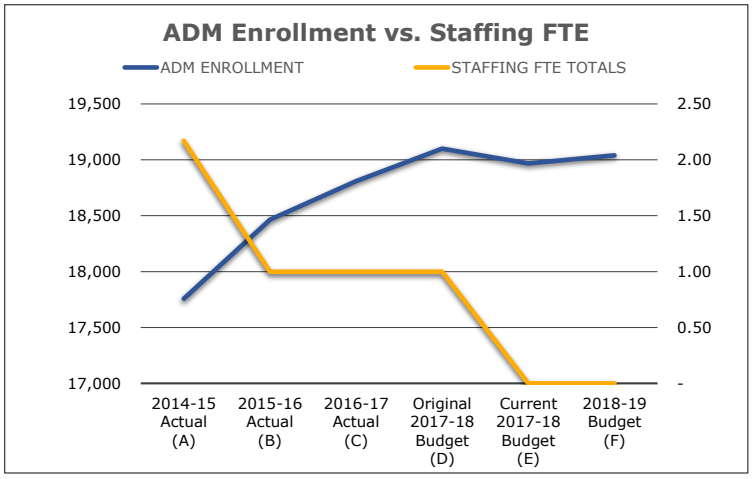
Fund: 100 General Operating Fund
Location: 530 Talented and Gifted Instruction
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 758,446	$ 254,061	$ 118,172	$ 122,690	$ 87,552	$ 121,625	$ 34,073	39%
320 Non-Certificated Salaries	4,032	2,865	-	-	-	-	-	0%
360 Employee Benefits	290,828	74,851	39,307	33,977	34,268	40,003	5,735	17%
Subtotal Personnel	**1,053,306**	**331,777**	**157,479**	**156,667**	**121,820**	**161,628**	**39,808**	**33%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	4,233	5,245	1,840	5,306	5,306	150	(5,156)	-97%
425 Student Travel	743	697	380	-	-	500	500	100%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	4,800	156	803	931	931	1,000	69	7%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	4,043	82,095	5,282	44,164	40,764	48,906	8,142	20%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	740	1,921	2,859	4,655	4,655	4,500	(155)	-3%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**14,560**	**90,113**	**11,163**	**55,056**	**51,656**	**55,056**	**3,400**	**7%**
LOCATION TOTALS	**$ 1,067,866**	**$ 421,890**	**$ 168,642**	**$ 211,723**	**$ 173,476**	**$ 216,684**	**$ 43,208**	**25%**



Fund: 100 General Operating Fund
Location: 530 Talented and Gifted Instruction
Date: 6/6/2018

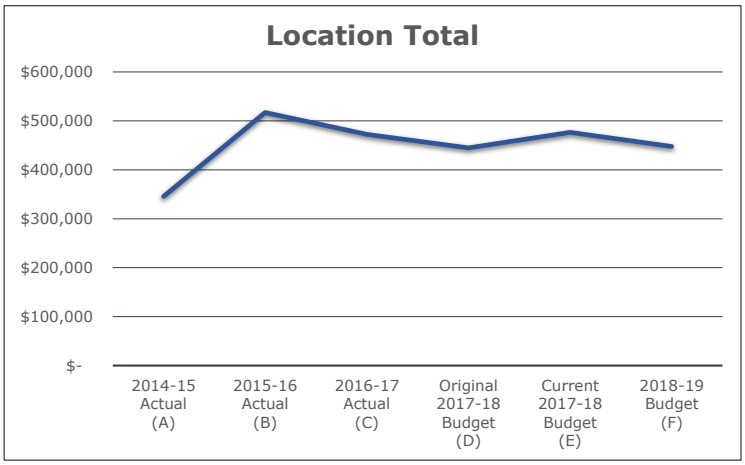
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	1.17	1.00	1.00	1.00	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	1.00	-	-	-	-	-	-	0%
Certified Sub Total	**2.17**	**1.00**	**1.00**	**1.00**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**2.17**	**1.00**	**1.00**	**1.00**	**-**	**-**	**-**	**0%**



Talented and Gifted Instruction is the cost center for TAG programs across the District. The location is set-up to assist in furthering student development by challenging high-achieving students to be more successful.

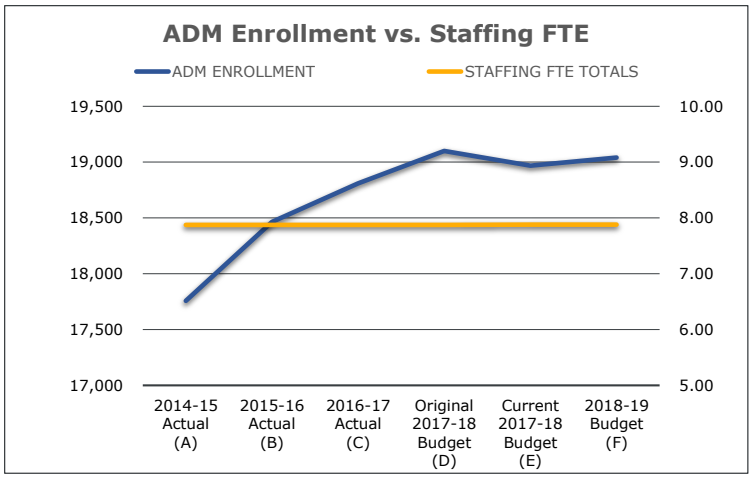
Fund: 100 General Operating Fund
Location: 601 School Board
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	80,190	89,889	89,579	93,031	92,739	92,732	(7)	0%
360 Employee Benefits	170,147	170,982	172,353	170,778	171,463	174,273	2,810	2%
Subtotal Personnel	**250,337**	**260,870**	**261,931**	**263,809**	**264,202**	**267,005**	**2,803**	**1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	2,793	2,793	2,793	-	0%
420 Staff Travel	42,037	37,881	29,710	63,054	63,054	63,054	-	0%
425 Student Travel	2,165	2,291	2,913	2,260	2,260	2,260	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	23,960	181,868	146,596	82,021	113,521	82,021	(31,500)	-28%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	3,759	5,867	6,106	4,422	4,422	4,422	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	23,326	28,298	25,097	26,345	26,345	26,345	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**95,247**	**256,205**	**210,422**	**180,895**	**212,395**	**180,895**	**(31,500)**	**-15%**
LOCATION TOTALS	**$ 345,584**	**$ 517,075**	**$ 472,353**	**$ 444,704**	**$ 476,597**	**$ 447,900**	**$ (28,697)**	**-6%**



Fund: 100 General Operating Fund
Location: 601 School Board
Date: 6/6/2018

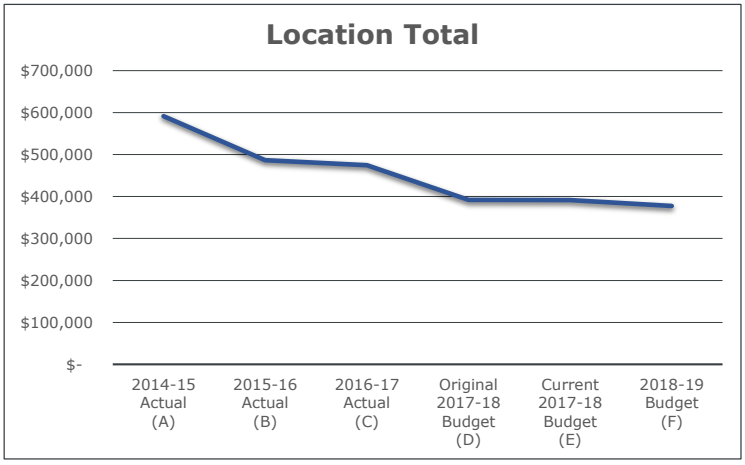
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	0.88	0.88	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	7.88	7.88	7.88	7.88	7.00	7.00	-	0%
Classified Sub Total	**7.88**	**7.88**	**7.88**	**7.88**	**7.88**	**7.88**	**-**	**0%**
STAFFING FTE TOTALS	**7.88**	**7.88**	**7.88**	**7.88**	**7.88**	**7.88**	**-**	**0%**



The School Board location is the cost center for the district's governing board. The board hires the Superintendent for the Mat-Su Borough School District. The board is comprised of seven elected officials who are assisted by an executive assistant. The board establishes goals, sets policy, and lays out annual objectives for the District to focus on achieving.

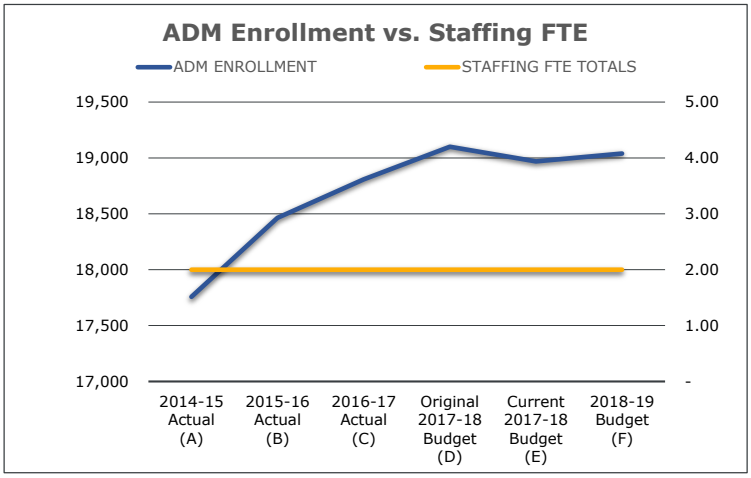
Fund: 100 General Operating Fund
Location: 602 Office of the Superintendent
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 204,251	$ 271,150	$ 255,918	$ 171,652	$ 180,004	$ 171,652	$ (8,352)	-5%
320 Non-Certificated Salaries	79,652	80,267	80,492	82,431	79,488	81,236	1,748	2%
360 Employee Benefits	91,955	95,369	104,057	93,233	93,572	94,409	837	1%
Subtotal Personnel	**375,857**	**446,786**	**440,466**	**347,316**	**353,064**	**347,297**	**(5,767)**	**-2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	27,843	17,528	18,868	22,647	22,900	16,900	(6,000)	-26%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	168,345	-	276	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	17,207	19,619	9,195	19,458	10,000	10,000	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,210	2,447	5,939	2,653	5,306	3,306	(2,000)	-38%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**215,604**	**39,595**	**34,279**	**44,758**	**38,206**	**30,206**	**(8,000)**	**-21%**
LOCATION TOTALS	**$ 591,461**	**$ 486,381**	**$ 474,745**	**$ 392,074**	**$ 391,270**	**$ 377,503**	**$ (13,767)**	**-4%**



Fund: 100 General Operating Fund
Location: 602 Office of the Superintendent
Date: 6/6/2018

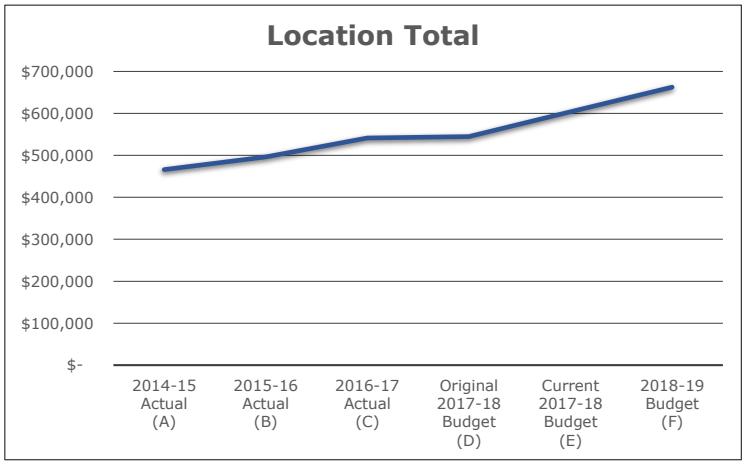
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	1.00	1.00	1.00	1.00	-	-	-	0%
Classified Sub Total	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**
STAFFING FTE TOTALS	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**-**	**0%**



The Mat-Su Borough School District Superintendent is the chief executive for the school district. The Superintendent ensures funding is received, Board objectives are met, and student success remains the most important aspect of the District.

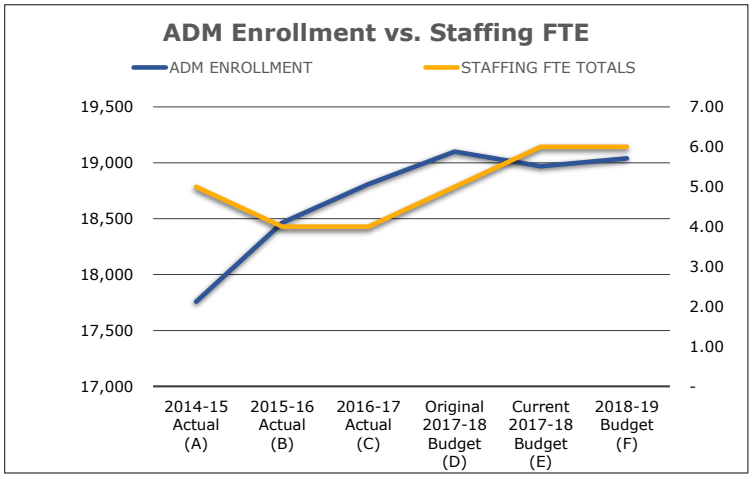
Fund: 100 General Operating Fund
Location: 604 Payroll Department
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	270,995	301,660	325,653	322,322	355,787	392,346	36,559	10%
360 Employee Benefits	171,601	179,074	198,443	200,516	225,908	248,056	22,148	10%
Subtotal Personnel	**442,596**	**480,734**	**524,096**	**522,838**	**581,695**	**640,402**	**58,707**	**10%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	4,614	458	1,862	3,863	3,863	3,863	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	14,935	11,754	12,021	11,172	11,172	11,172	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	3,553	1,262	2,576	3,538	3,538	3,538	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	274	2,194	783	3,538	3,538	3,538	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**23,375**	**15,667**	**17,243**	**22,111**	**22,111**	**22,111**	**-**	**0%**
LOCATION TOTALS	**$ 465,972**	**$ 496,401**	**$ 541,339**	**$ 544,949**	**$ 603,806**	**$ 662,513**	**$ 58,707**	**10%**



Fund: 100 General Operating Fund
Location: 604 Payroll Department
Date: 6/6/2018

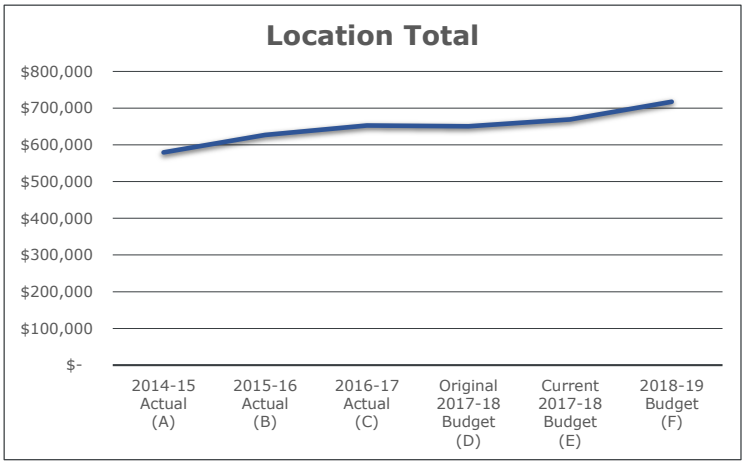
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	4.00	3.00	3.00	4.00	4.00	4.00	-	0%
Classified Sub Total	**5.00**	**4.00**	**4.00**	**5.00**	**6.00**	**6.00**	**-**	**0%**
STAFFING FTE TOTALS	**5.00**	**4.00**	**4.00**	**5.00**	**6.00**	**6.00**	**-**	**0%**



The Payroll and Benefits Department is responsible for ensuring all employees are paid correctly and on time for each pay period. They also report mandatory information to the state, work closely with Human Resources to ensure proper processing of employee benefits each pay period, and verify all deductions are taken in accordance with the law.

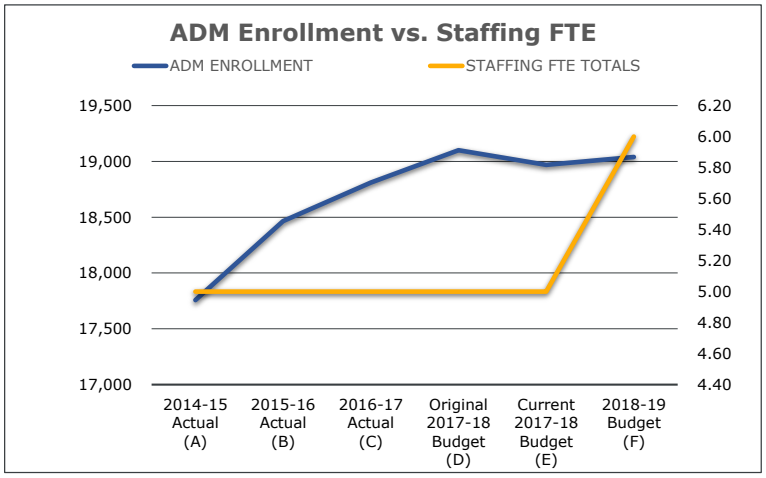
Fund: 100 General Operating Fund
Location: 605 Accounting Department
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	302,739	316,570	327,770	329,955	349,610	361,203	11,593	3%
360 Employee Benefits	182,185	187,333	202,606	204,564	203,787	240,145	36,358	18%
Subtotal Personnel	**484,923**	**503,903**	**530,375**	**534,519**	**553,397**	**601,348**	**47,951**	**9%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	4,500	-	-	-	-	-	0%
420 Staff Travel	8,679	4,094	3,842	8,192	5,192	8,300	3,108	60%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	36	109,182	105,226	104,310	104,310	103,080	(1,230)	-1%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	84,751	4,210	8,670	3,113	6,113	4,000	(2,113)	-35%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,099	1,234	4,629	465	465	700	235	51%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**94,565**	**123,219**	**122,366**	**116,080**	**116,080**	**116,080**	**-**	**0%**
LOCATION TOTALS	**$ 579,489**	**$ 627,122**	**$ 652,742**	**$ 650,599**	**$ 669,477**	**$ 717,428**	**$ 47,951**	**7%**



Fund: 100 General Operating Fund
Location: 605 Accounting Department
Date: 6/6/2018

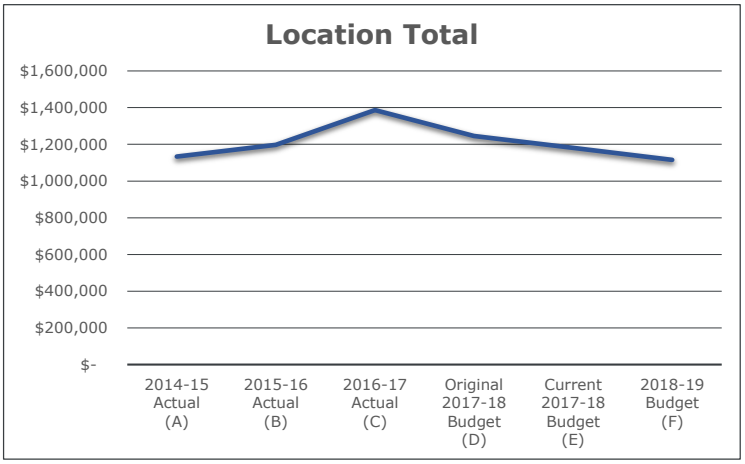
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	4.00	4.00	4.00	4.00	4.00	5.00	1.00	25%
Classified Sub Total	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**	**6.00**	**1.00**	**20%**
STAFFING FTE TOTALS	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**	**6.00**	**1.00**	**20%**



The Accounting Department is responsible for the proper identification and classification of account codes and analyzing, recording, and financial reporting for revenues and expenditures for all funds of the district. The accounting department's duties include reviewing invoices, paying vendors, and submitting financial data to the State of Alaska. Accounting facilitates the annual independent audit and produces the District's Comprehensive Annual Financial Report (CAFR).

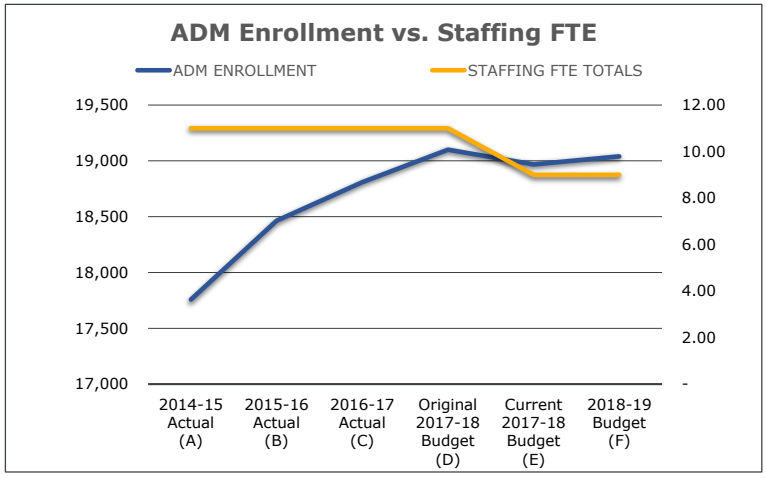
Fund: 100 General Operating Fund
Location: 606 Human Resources and Labor Relations
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 27,980	$ 13,272	$ 14,465	$ -	$ 18,013	$ 11,885	$ (6,128)	-34%
320 Non-Certificated Salaries	649,958	677,243	682,076	665,365	622,876	592,280	(30,596)	-5%
360 Employee Benefits	371,323	379,782	412,241	409,893	370,074	355,944	(14,130)	-4%
Subtotal Personnel	**1,049,261**	**1,070,297**	**1,108,783**	**1,075,258**	**1,010,963**	**960,109**	**(50,854)**	**-5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	1,206	275	40,345	50,739	50,739	53,844	3,105	6%
420 Staff Travel	9,999	5,399	19,467	28,028	18,028	21,760	3,732	21%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	19,619	36,576	25,440	41,895	41,895	32,981	(8,914)	-21%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	53,330	67,852	49,154	40,498	40,498	41,780	1,282	3%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	584	16,423	28,559	9,205	18,205	5,000	(13,205)	-73%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	115,049	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**84,738**	**126,525**	**278,012**	**170,365**	**169,365**	**155,365**	**(14,000)**	**-8%**
LOCATION TOTALS	**$ 1,133,999**	**$ 1,196,821**	**$ 1,386,795**	**$ 1,245,623**	**$ 1,180,328**	**$ 1,115,474**	**$ (64,854)**	**-5%**



Fund: 100 General Operating Fund
Location: 606 Human Resources and Labor Relations
Date: 6/6/2018

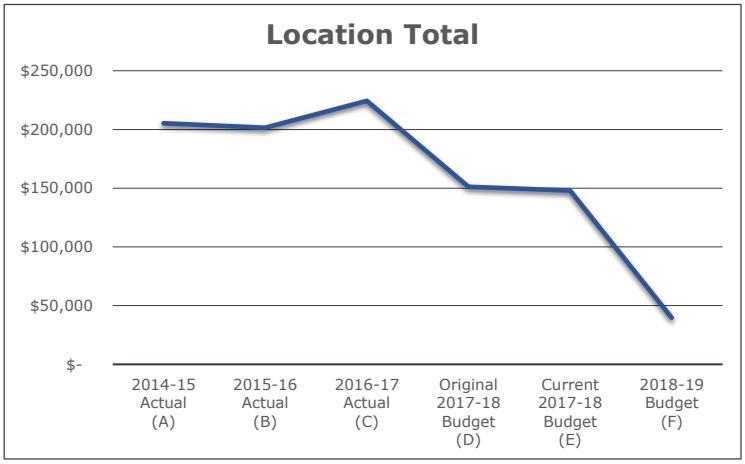
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Supervisor	1.00	2.00	2.00	2.00	2.00	2.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	4.00	4.00	4.00	4.00	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	5.00	4.00	4.00	4.00	5.00	5.00	-	0%
Classified Sub Total	**11.00**	**11.00**	**11.00**	**11.00**	**9.00**	**9.00**	**-**	**0%**
STAFFING FTE TOTALS	**11.00**	**11.00**	**11.00**	**11.00**	**9.00**	**9.00**	**-**	**0%**



Human Resources is responsible for labor relations, contract negotiations with bargaining units, benefits administration, overseeing the employee hiring process and works closely with Payroll, among other items.

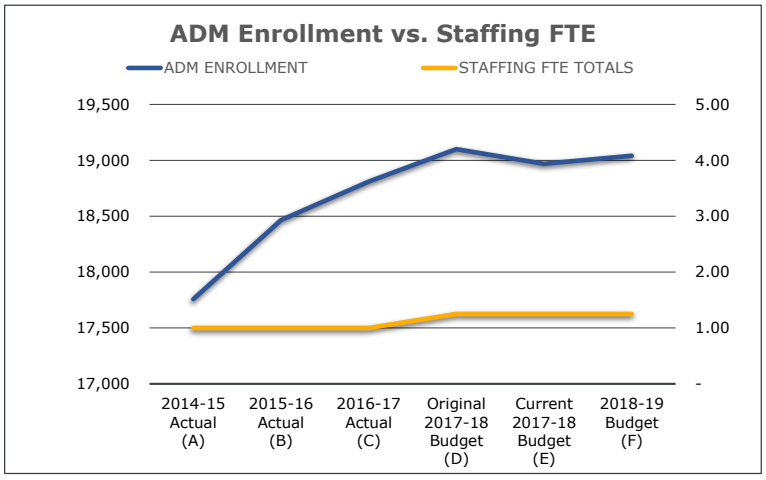
Fund: 100 General Operating Fund
Location: 608 Equal Employment Opportunity Office
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	125,917	127,428	168,790	87,095	92,019	29,852	(62,167)	-68%
360 Employee Benefits	56,217	56,702	46,596	41,968	42,227	3,341	(38,886)	-92%
Subtotal Personnel	**182,134**	**184,131**	**215,386**	**129,063**	**134,246**	**33,193**	**(101,053)**	**-75%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	884	884	-	(884)	-100%
420 Staff Travel	9,243	8,003	2,237	8,402	585	250	(335)	-57%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	1,575	-	-	884	884	-	(884)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	11,377	8,040	4,718	10,613	10,028	5,500	(4,528)	-45%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	979	1,239	1,994	1,327	1,327	750	(577)	-43%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**23,174**	**17,282**	**8,949**	**22,110**	**13,708**	**6,500**	**(7,208)**	**-53%**
LOCATION TOTALS	**$ 205,308**	**$ 201,413**	**$ 224,335**	**$ 151,173**	**$ 147,954**	**$ 39,693**	**$ (108,261)**	**-73%**



Fund: 100 General Operating Fund
Location: 608 Equal Employment Opportunity Office
Date: 6/6/2018

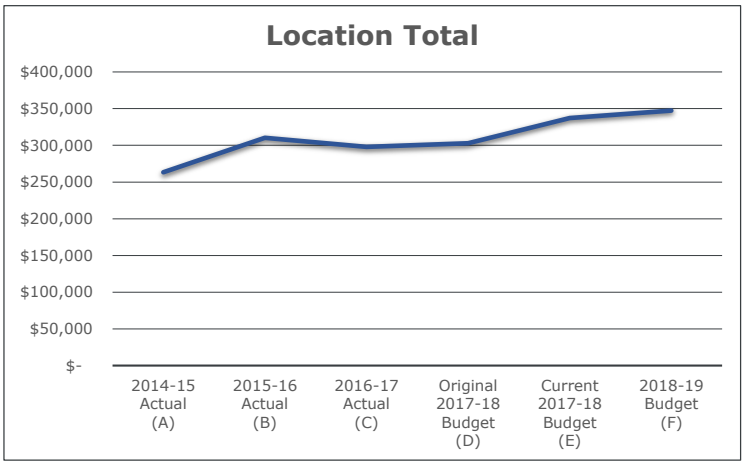
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-		-	-	-	0%
Supervisor	-	-	-		-	-	-	0%
Administrator	-	-	-		-	-	-	0%
Classroom Teacher	-	-	-		-	-	-	0%
SPED Teacher	-	-	-		-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-		-	-	-	0%
Nurse	-	-	-		-	-	-	0%
Specialist - Department	-	-	-		-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	1.00	1.00	1.00	0.25	0.25	0.25	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	1.00	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**1.00**	**1.00**	**1.00**	**1.25**	**1.25**	**1.25**	**-**	**0%**
STAFFING FTE TOTALS	**1.00**	**1.00**	**1.00**	**1.25**	**1.25**	**1.25**	**-**	**0%**



The Equal Employment Opportunity Office seeks to ensure fair practices in hiring, staffing, behavior, and attitudes toward all employees. The EEO office handles all discrimination complaints and assists in finding resolutions.

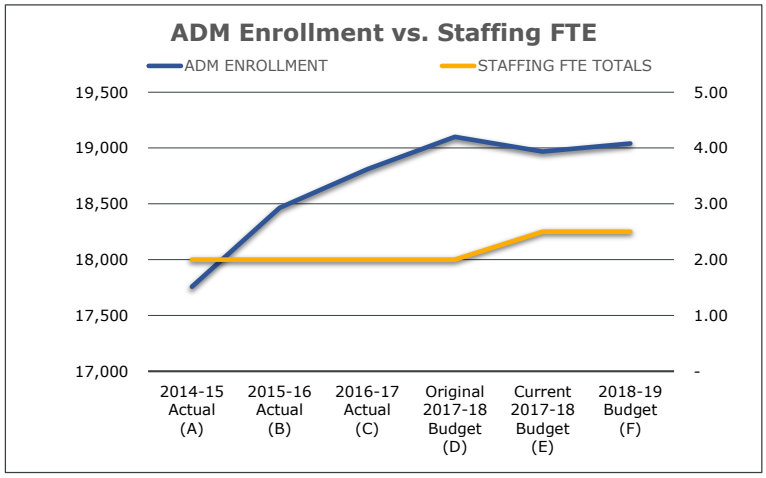
Fund: 100 General Operating Fund
Location: 609 Budget and Finance
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	176,613	213,805	189,639	187,797	212,040	225,162	13,122	6%
360 Employee Benefits	71,196	90,609	100,073	99,911	110,133	107,121	(3,012)	-3%
Subtotal Personnel	**247,809**	**304,414**	**289,712**	**287,708**	**322,173**	**332,283**	**10,110**	**3%**
								0%
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	2,066	-	-	-	-	-	-	0%
420 Staff Travel	8,215	1,231	4,395	8,746	8,746	8,400	(346)	-4%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	1,751	140	1,583	1,583	2,000	417	26%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	3,199	1,191	1,927	2,886	2,886	2,200	(686)	-24%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,056	1,796	1,802	1,862	1,862	2,477	615	33%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**15,536**	**5,969**	**8,264**	**15,077**	**15,077**	**15,077**	**-**	**0%**
LOCATION TOTALS	**$ 263,345**	**$ 310,383**	**$ 297,975**	**$ 302,785**	**$ 337,250**	**$ 347,360**	**$ 10,110**	**3%**



Fund: 100 General Operating Fund
Location: 609 Budget & Finance
Date: 6/6/2018

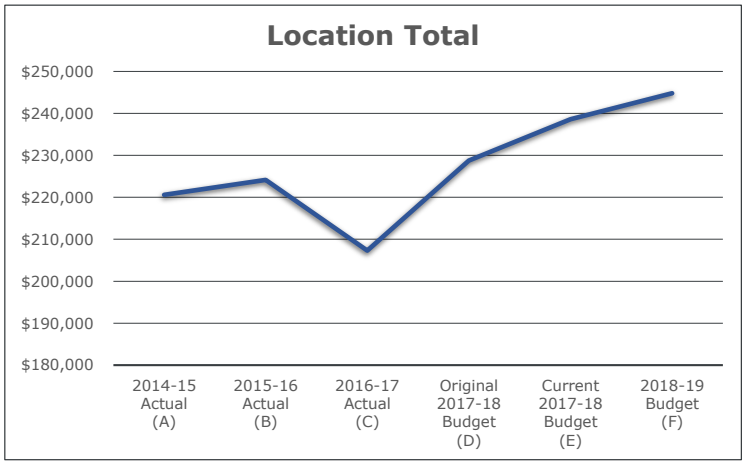
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Supervisor	-	-	-	-	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	1.00	1.00	1.00	1.00	0.50	0.50	-	0%
Classified Sub Total	**2.00**	**2.00**	**2.00**	**2.00**	**2.50**	**2.50**	**-**	**0%**
STAFFING FTE TOTALS	**2.00**	**2.00**	**2.00**	**2.00**	**2.50**	**2.50**	**-**	**0%**



Budget & Finance is responsible for oversite of all financial related departments, reporting, preparation of the District's budget, facilitates the annual audit and produces the Annual Budget Book and Comprehensive Annual Financial Report (CAFR).

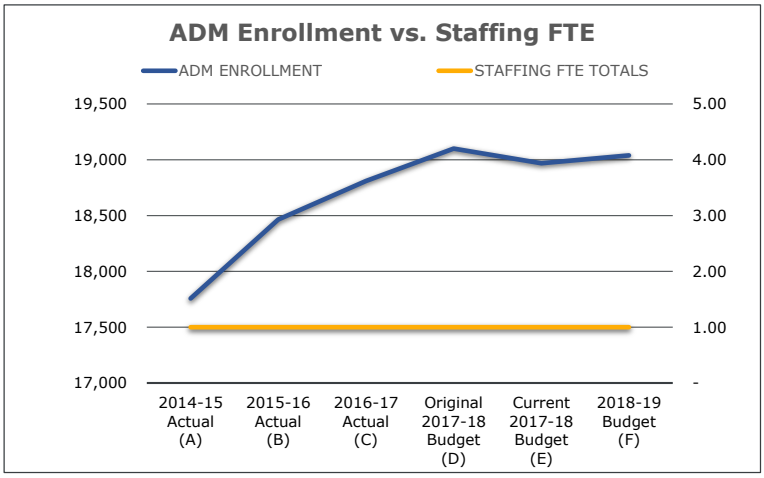
Fund: 100 General Operating Fund
Location: 610 Administration Building
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	27,669	28,930	30,736	31,016	31,421	32,710	1,289	4%
360 Employee Benefits	21,084	8,607	9,504	9,708	9,861	10,237	376	4%
Subtotal Personnel	**48,753**	**37,537**	**40,239**	**40,724**	**41,282**	**42,947**	**1,665**	**4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	24,662	40,410	14,939	15,399	20,217	24,087	3,870	19%
435 Energy	135,491	140,317	147,375	153,070	157,554	165,766	8,212	5%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	11,702	5,879	4,748	19,551	19,551	12,000	(7,551)	-39%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**171,855**	**186,605**	**167,062**	**188,020**	**197,322**	**201,853**	**4,531**	**2%**
LOCATION TOTALS	**$ 220,608**	**$ 224,142**	**$ 207,301**	**$ 228,744**	**$ 238,604**	**$ 244,800**	**$ 6,196**	**3%**



Fund: 100 General Operating Fund
Location: 610 Administration Building
Date: 6/6/2018

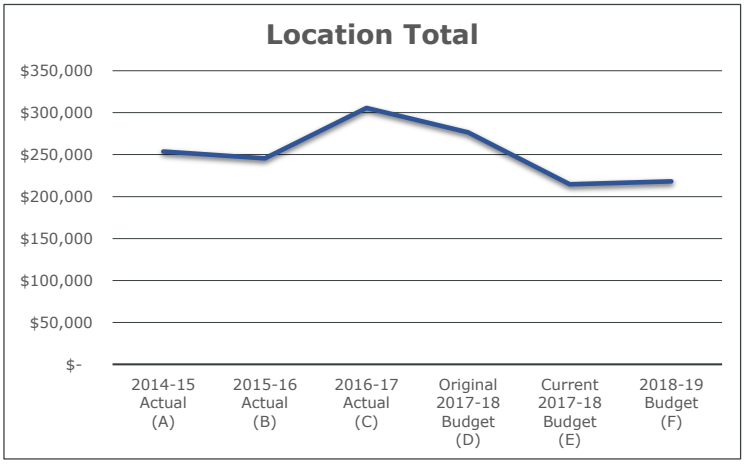
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**
STAFFING FTE TOTALS	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**



The District Administration Building houses most administrative departments, and related personnel excluding Facilities, Custodial Services, Purchasing/Warehouse and Food Service.

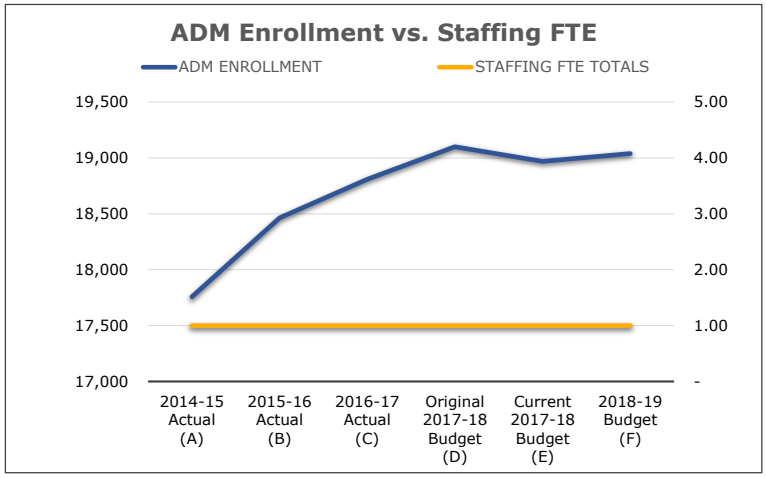
Fund: 100 General Operating Fund
Location: 611 Public Information Office
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	106,277	107,299	163,025	108,596	100,393	102,178	1,785	2%
360 Employee Benefits	49,845	50,497	59,123	54,459	51,291	52,500	1,209	2%
Subtotal Personnel	**156,122**	**157,797**	**222,148**	**163,055**	**151,684**	**154,678**	**2,994**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	4,006	3,940	1,880	5,306	5,306	5,306	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	91,179	82,178	78,369	102,419	51,919	52,419	500	1%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,747	702	2,422	3,537	3,537	3,537	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	610	857	817	2,211	2,211	2,211	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**97,542**	**87,678**	**83,488**	**113,473**	**62,973**	**63,473**	**500**	**1%**
LOCATION TOTALS	**$ 253,664**	**$ 245,474**	**$ 305,636**	**$ 276,528**	**$ 214,657**	**$ 218,151**	**$ 3,494**	**2%**



Fund: 100 General Operating Fund
Location: 611 Public Information Office
Date: 6/6/2018

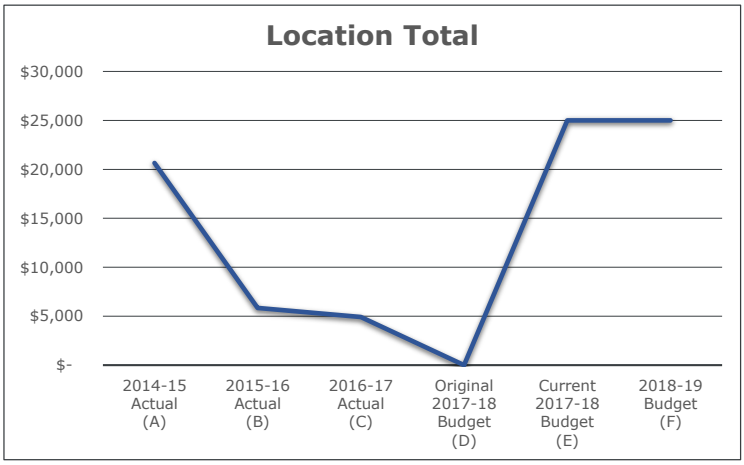
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**
STAFFING FTE TOTALS	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**



The Public Information Office is responsible for publishing all information about the school district. The PIO oversees social media use, publications posted online and in print, and updates the District website.

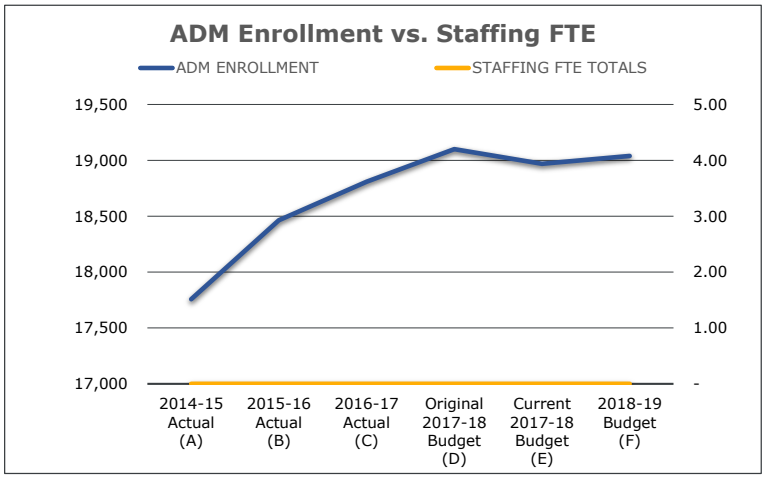
Fund: 100 General Operating Fund
Location: 612 Planning and Demography
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	20,188	5,841	4,925	-	25,000	25,000	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	454	-	-	-	-	-	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**20,641**	**5,841**	**4,925**	**-**	**25,000**	**25,000**	**-**	**0%**
LOCATION TOTALS	**$ 20,641**	**$ 5,841**	**$ 4,925**	**$ -**	**$ 25,000**	**$ 25,000**	**$ -**	**0%**



Fund: 100 General Operating Fund
Location: 612 Planning and Demography
Date: 6/6/2018

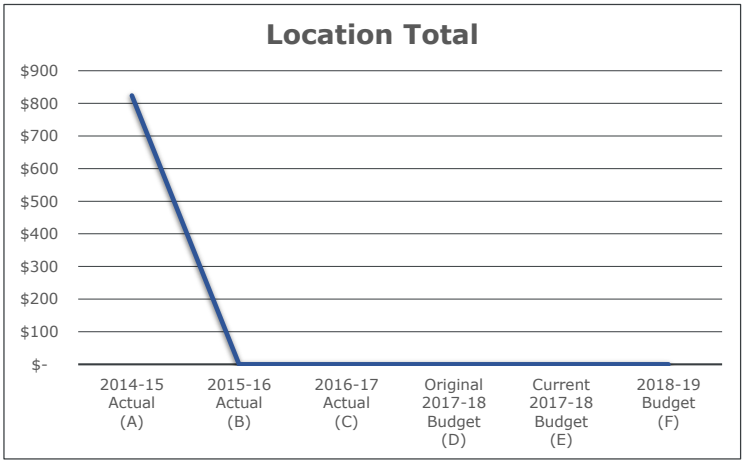
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Planning and Demography reviews boundaries exemptions and analyzes Borough growth trends.

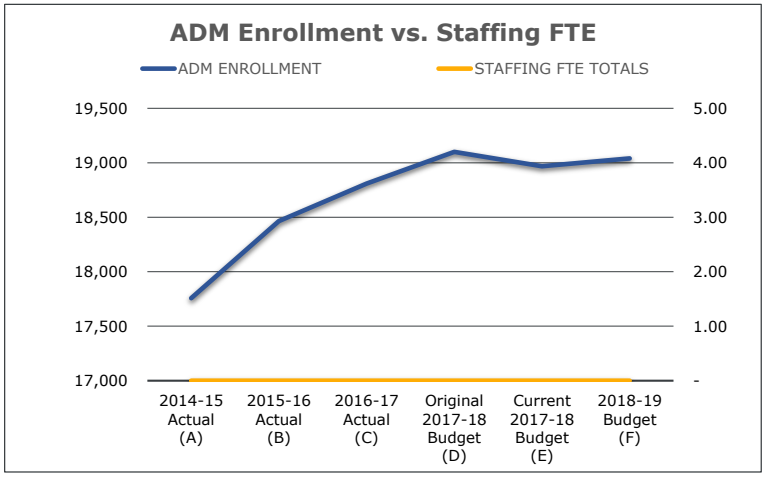
Fund: 100 General Operating Fund
Location: 615 Facility Use
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	824	-	-	-	-	-	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**824**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
LOCATION TOTALS	**$ 824**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 100 General Operating Fund
Location: 615 Facility Use
Date: 6/6/2018

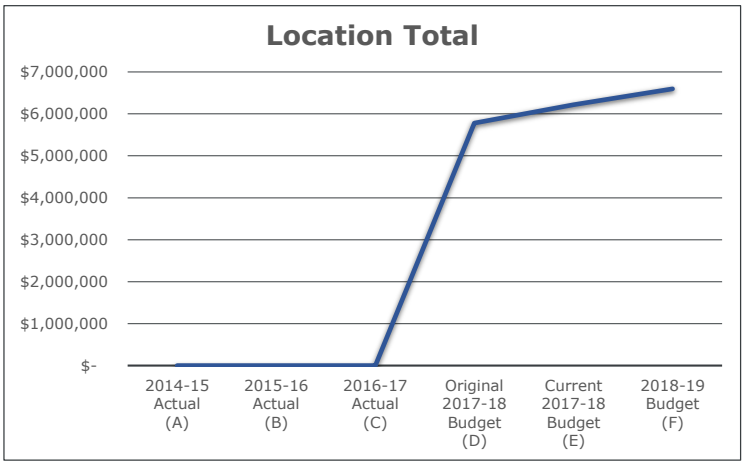
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



During the 2010-2011 and 2011-2012 school years, location 615 tracked facility use within the district.

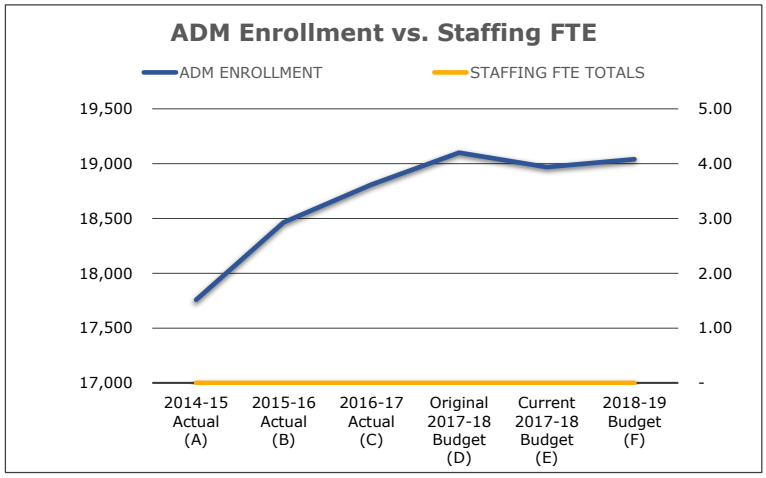
Fund: 100 General Operating Fund
Location: 699 Operating Reserves
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ 643,948	$ 648,837	$ 461,264	$ (187,573)	-29%
320 Non-Certificated Salaries	-	-	-	893,868	890,731	859,642	(31,089)	-3%
360 Employee Benefits	-	-	-	872,576	1,107,608	1,775,293	667,685	60%
Subtotal Personnel	**-**	**-**	**-**	**2,410,392**	**2,647,176**	**3,096,199**	**449,023**	**17%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-		-	-	-	-	0%
420 Staff Travel	-	-		-	-	-	-	0%
425 Student Travel	-	-		-	-	-	-	0%
430 Utilities	-	-		-	-	-	-	0%
435 Energy	-	-		-	-	-	-	0%
440 Purchased Services	-	-		-	-	-	-	0%
445 Insurance & Bond Premiums	-	-		-	-	-	-	0%
450 Supplies & Materials	-	-		-	-	-	-	0%
480 Tuition	-	-		-	-	-	-	0%
490 Other Expenses	-	-		-	-	-	-	0%
495 Indirect Rate	-	-		-	-	-	-	0%
510 Equipment	-	-		-	-	-	-	0%
540 Capital Outlay	-	-		-	-	-	-	0%
550 Transfers to Other Funds	-	-		3,369,709	3,571,886	3,501,123	(70,763)	-2%
Subtotal Non Personnel	**-**	**-**	**-**	**3,369,709**	**3,571,886**	**3,501,123**	**(70,763)**	**-2%**
LOCATION TOTALS	**$ -**	**$ -**	**$ -**	**$ 5,780,101**	**$ 6,219,062**	**$ 6,597,322**	**$ 378,260**	**6%**



Fund: 100 General Operating Fund
Location: 699 Operating Reserves
Date: 6/6/2018

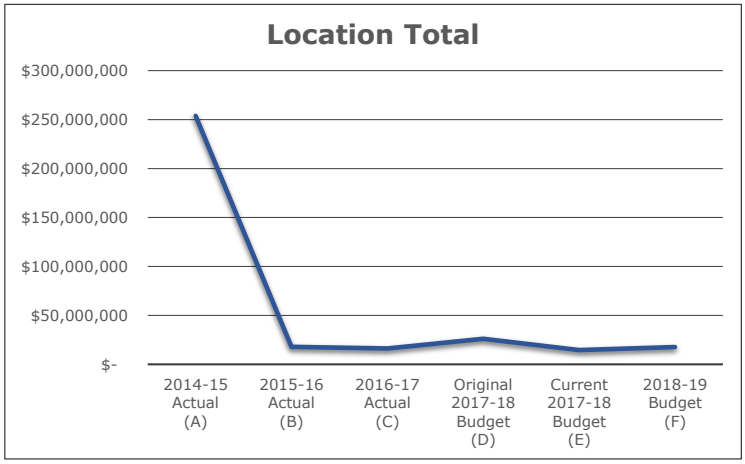
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Location 699 accounts for any necessary contingencies within the budget. These funds cover such instances as: emergencies in school buildings, non-receipt of anticipated revenues, transfers to other funds, and payroll contingencies.

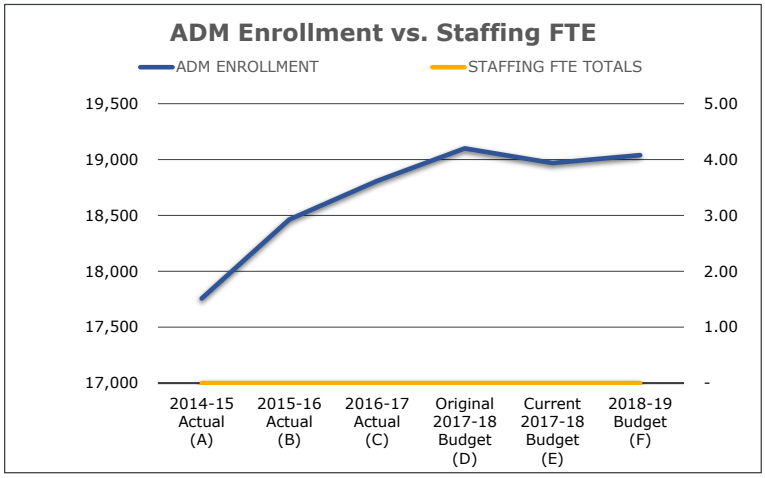
Fund: 100 General Operating Fund
Location: 999 PERS/TRS On Behalf Of Payments
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	253,789,647	17,920,091	16,242,978	26,161,576	14,594,388	17,578,994	2,984,606	20%
Subtotal Personnel	**253,789,647**	**17,920,091**	**16,242,978**	**26,161,576**	**14,594,388**	**17,578,994**	**2,984,606**	**20%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
LOCATION TOTALS	**$ 253,789,647**	**$ 17,920,091**	**$ 16,242,978**	**$ 26,161,576**	**$ 14,594,388**	**$ 17,578,994**	**$ 2,984,606**	**20%**



Fund: 100 General Operating Fund
Location: 999 PERS/TRS On-Behalf-Of Payments
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Location 999 is the cost center for required on-behalf-of contributions to the Teachers Retirement System (TRS) and the Public Employees Retirement System (PERS).

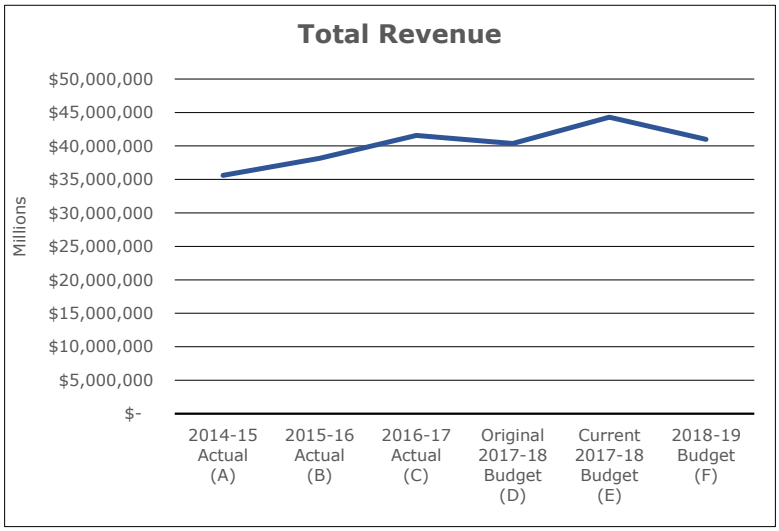
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Special Revenue Funds

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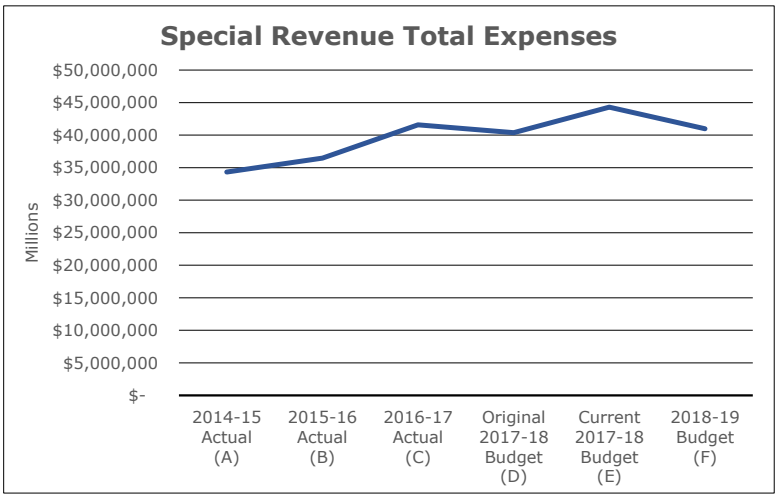
Fund: Special Revenue Revenue Summary
Location: District Wide
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
REVENUE FROM LOCAL SOURCES:								
Borough Direct Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	-	0%
Food Services	1,058,942	988,311	1,082,564	1,107,699	1,107,699	1,134,721	27,022	2%
Earnings On Investments	-	-	-	-	-	-	-	0%
Other Local Revenue	1,178,239	1,181,793	2,003,472	1,430,859	2,107,388	721,684	(1,385,704)	0%
Tuition From Students	-	-	-	-	-	-	-	0%
Total Revenue From Local Sources	**2,237,181**	**2,170,104**	**3,086,036**	**2,538,558**	**3,215,087**	**1,856,405**	**(1,358,682)**	**-42%**
REVENUE FROM STATE SOURCES:								
Foundation Program	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
School Improvement	-	-	-	-	-	-	-	0%
50% Iser Grant	-	-	-	-	-	-	-	0%
Energy Relief Grant	-	-	-	-	-	-	-	0%
Tuition	-	-	-	-	-	-	-	0%
TRS On-Behalf	-	-	-	-	-	-	-	0%
PERS On-Behalf	-	-	-	-	-	-	-	0%
Other State Revenue	27,927,118	29,107,108	29,831,920	28,810,727	32,943,222	30,747,209	(2,196,013)	-7%
Total Revenue From State Sources	**27,927,118**	**29,107,108**	**29,831,920**	**28,810,727**	**32,943,222**	**30,747,209**	**(2,196,013)**	**-7%**
REVENUE FROM FEDERAL SOURCES:								
Direct	$ 4,752,361	$ 5,160,592	$ 5,566,484	$ 5,648,108	$ 5,662,255	$ 5,774,692	112,437	2%
E-Rate	-	-	-	-	-	-	-	0%
Medicaid Reimbursement	-	-	-	-	-	-	-	0%
AK & Other Intermediate Agencies	692,367	671,100	508,474	378,200	378,200	450,217	72,017	19%
Total Revenue From Federal Sources	**5,444,728**	**5,831,692**	**6,074,958**	**6,026,308**	**6,040,455**	**6,224,909**	**184,454**	**3%**
APPROPRIATIONS & TRANSFERS								
Appropriation from Fund Balance	$ -	$ -	$ 1,772,473	$ -	$ -	$ -	$ -	0%
Transfers from Other Funds	-	1,053,832	824,738	2,991,509	2,101,434	2,150,919	49,485	2%
Total Appropriations & Transfers	**-**	**1,053,832**	**2,597,211**	**2,991,509**	**2,101,434**	**2,150,919**	**49,485**	**2%**
REVENUE TOTALS	**$ 35,609,027**	**$ 38,162,736**	**$ 41,590,125**	**$ 40,367,102**	**$ 44,300,198**	**$ 40,979,442**	**$ (3,320,756)**	**-7%**



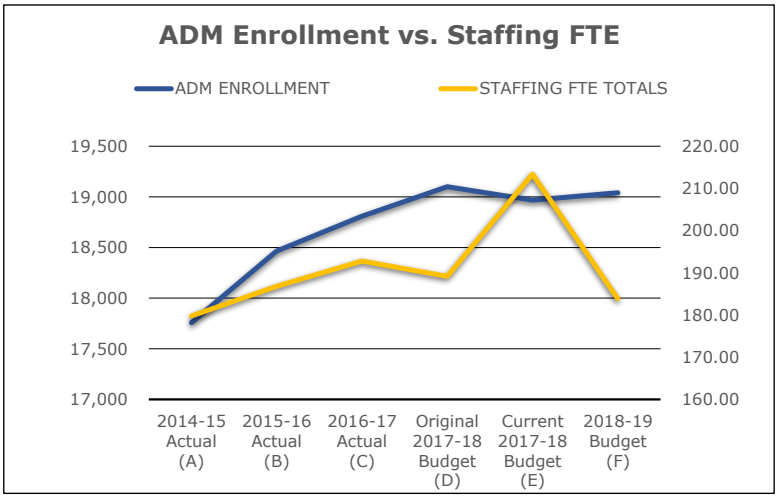
Fund: Special Revenue Expense Summary
Location: District Wide
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 3,427,196	$ 3,756,007	$ 4,247,448	$ 4,149,791	$ 5,010,745	$ 4,461,235	$ (549,510)	-11%
320 Non-Certificated Salaries	5,890,055	6,153,291	6,195,124	5,871,952	6,741,931	6,075,222	(666,709)	-10%
360 Employee Benefits	4,021,555	4,378,001	5,313,040	4,738,152	5,692,082	4,917,423	(774,659)	-14%
Subtotal Personnel	**13,338,806**	**14,287,299**	**15,755,612**	**14,759,896**	**17,444,757**	**15,453,879**	**(1,990,878)**	**-11%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	829,502	603,457	586,398	509,127	726,514	634,338	(92,177)	-13%
420 Staff Travel	185,974	281,225	449,936	304,299	279,763	319,349	39,586	14%
425 Student Travel	111,127	153,285	142,816	135,091	288,600	164,292	(124,308)	-43%
430 Utilities	20,675	31,635	32,433	23,738	20,044	26,321	6,277	31%
435 Energy	184,899	186,069	209,068	202,349	202,349	224,729	22,380	11%
440 Purchased Services	15,004,239	16,003,175	17,802,463	18,654,341	18,720,294	18,614,429	(105,865)	-1%
445 Insurance & Bond Premiums	23,562	25,792	24,417	25,792	25,792	25,792	-	0%
450 Supplies & Materials	3,782,521	4,123,864	5,639,786	4,598,714	5,151,639	4,489,995	(661,645)	-13%
490 Other Expenses	38,495	252,709	272,528	167,473	215,195	228,787	13,591	6%
495 Indirect	584,523	491,433	667,672	976,282	1,213,548	792,386	(421,161)	-35%
510 Equipment	224,068	32,676	6,995	10,000	11,702	5,145	(6,557)	-56%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**20,989,585**	**22,185,319**	**25,834,513**	**25,607,206**	**26,855,441**	**25,525,563**	**(1,329,878)**	**-5%**
FUND TOTAL	**$ 34,328,391**	**$ 36,472,618**	**$ 41,590,125**	**$ 40,367,102**	**$ 44,300,198**	**$ 40,979,442**	**$ (3,320,756)**	**-7%**



Fund: Special Revenue Staffing Summary
Location: District Wide
Date: 6/6/2018

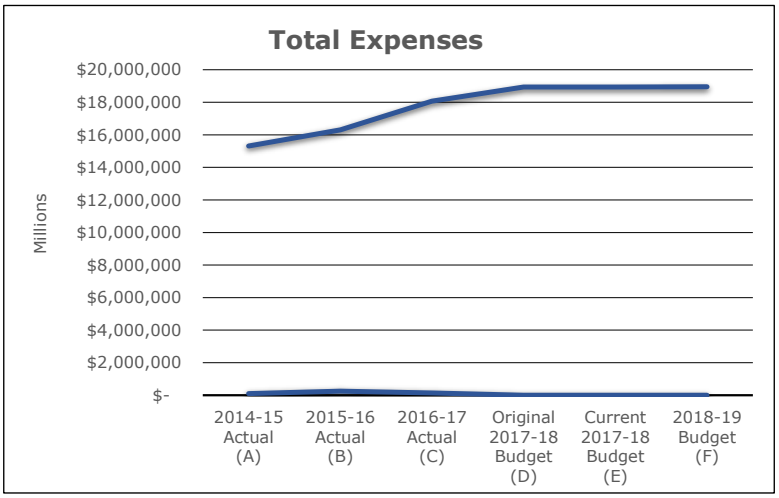
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	1.60	1.50	1.50	1.50	1.80	1.80	-	
Supervisor	-	-	-	-	-	-	-	
Administrator	-	-	-	-	2.00	1.50	(0.50)	0%
Classroom Teacher	29.95	26.94	32.05	31.07	38.93	30.79	(8.14)	0%
SPED Teacher	3.30	3.00	5.00	4.00	-	5.00	5.00	0%
Specialist - School	1.00	1.00	1.00	1.00	2.50	8.00	5.50	
Counselors	-	3.00	3.00	3.00	3.00	3.00	-	
Nurse	-	-	-	-	0.50	0.50	-	
Specialist - Department	0.25	0.25	2.75	3.25	2.75	1.25	(1.50)	0%
Certified Sub Total	**36.10**	**35.69**	**45.30**	**43.82**	**51.48**	**51.84**	**0.36**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	7.50	7.00	7.50	7.50	8.50	8.50	-	0%
Instructional Aides	51.88	57.88	42.40	48.25	62.66	30.50	(32.16)	0%
Support Staff	82.47	84.43	95.75	86.81	88.01	91.26	3.25	0%
Custodial Staff	-	-	-	-	-	-	-	
Specialist - Department	1.82	1.82	1.82	2.82	2.75	1.75	(1.00)	0%
Classified Sub Total	**143.67**	**151.13**	**147.47**	**145.38**	**161.92**	**132.01**	**(29.91)**	**0%**
STAFFING FTE TOTALS	**179.77**	**186.82**	**192.77**	**189.20**	**213.40**	**183.85**	**(29.55)**	**0%**



Special Revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

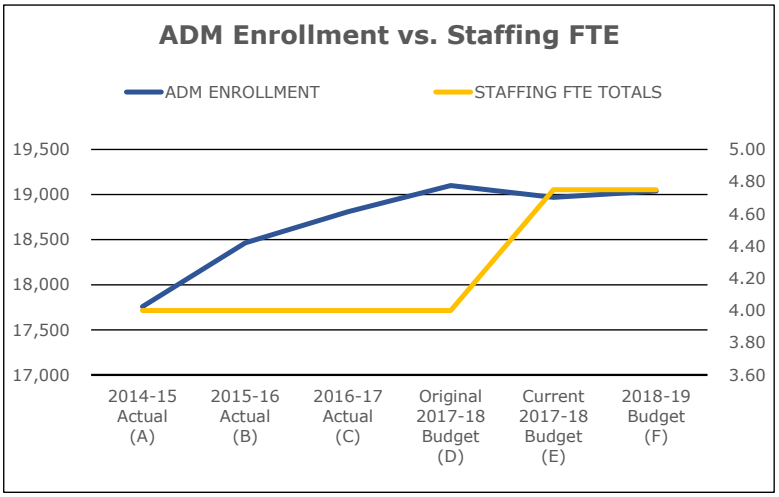
Fund: 205 Pupil Transportation
Location: 512 Student Transportation
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	253,526	281,511	233,792	221,373	221,373	265,572	44,199	20%
360 Employee Benefits	129,145	137,124	132,325	133,190	133,190	174,141	40,951	31%
Subtotal Personnel	**382,671**	**418,635**	**366,117**	**354,563**	**354,563**	**439,713**	**85,150**	**24%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	2,733	2,019	108	-	-	-	-	0%
425 Student Travel	47	-	-	-	-	-	-	0%
430 Utilities	7,461	10,953	10,318	2,000	2,000	2,150	150	8%
435 Energy	5,253	4,541	4,417	-	-	-	-	0%
440 Purchased Services	14,910,249	15,843,914	17,662,446	18,541,324	18,541,324	18,468,394	(72,930)	0%
445 Insurance & Bond Premiums	1,267	1,267	1,267	1,267	1,267	1,267	-	0%
450 Supplies & Materials	3,024	11,389	26,957	26,000	26,000	26,000	-	0%
487 Transportation in Lieu	-	8,688	3,325	18,000	18,000	18,000	-	0%
490 Other Expenses	1,271	10	912	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**14,931,305**	**15,882,780**	**17,709,750**	**18,588,591**	**18,588,591**	**18,515,811**	**(72,780)**	**0%**
LOCATION TOTALS	**$ 15,313,976**	**$ 16,301,415**	**$ 18,075,867**	**$ 18,943,154**	**$ 18,943,154**	**$ 18,955,524**	**$ 12,370**	**0%**



Fund: 205 Pupil Transportation
Location: 512 Student Transportation
Date: 6/6/2018

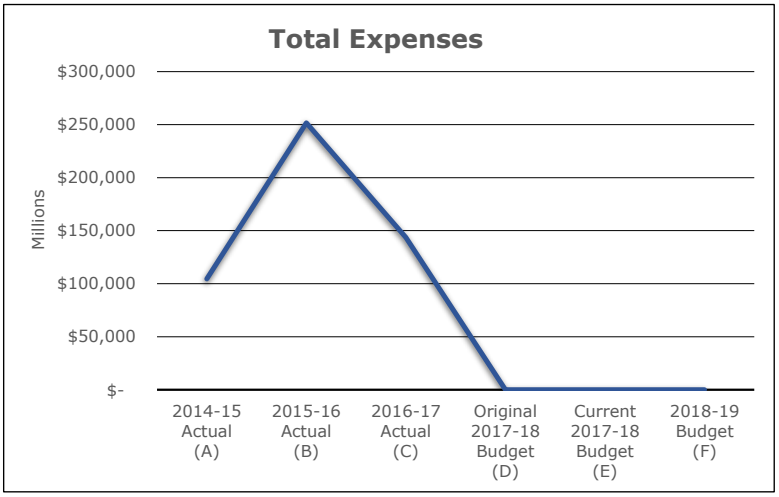
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	3.00	3.00	3.00	3.00	3.75	3.75	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**4.00**	**4.00**	**4.00**	**4.00**	**4.75**	**4.75**	**-**	**0%**
STAFFING FTE TOTALS	**4.00**	**4.00**	**4.00**	**4.00**	**4.75**	**4.75**	**-**	**0%**



This fund is used to account for revenues and expenditures for student transportation to and from school and other State-approved student transportation. Revenues include State transportation revenue and any transfers from the District's Operating Fund.

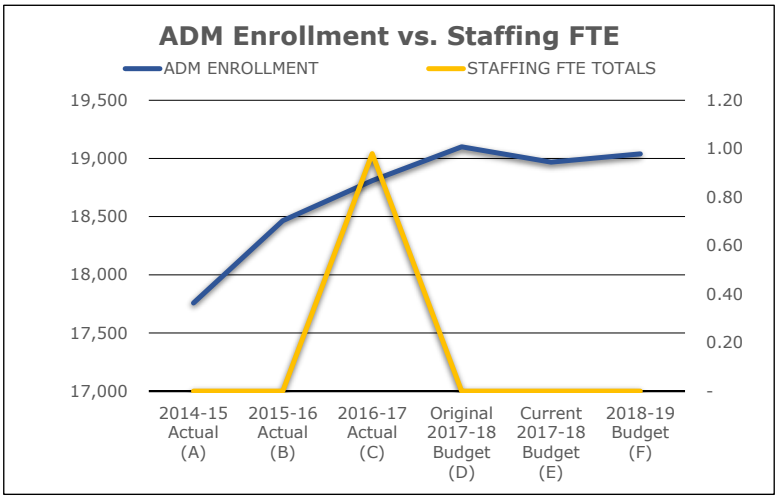
Fund: 232 USS ANSEP Digital Plan
Location: 502 Federal Programs
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ 52,071	$ 71,880	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	22,358	2,087	-	-	-	-	-	0%
360 Employee Benefits	10,167	3,511	2,094		-		-	0%
Subtotal Personnel	**32,525**	**57,669**	**73,974**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	1,200	-	-	-	-	0%
420 Staff Travel	-	12,536	-	-	-	-	-	0%
425 Student Travel	-	-	2,800	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	21,200	20,221	1,000	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	35,962	55,095	12,475	-	-	-	-	0%
490 Other Expenses	-	100,000	52,285	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	14,884	6,174	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**72,046**	**194,026**	**69,760**	**-**	**-**	**-**	**-**	**0%**
FUND TOTAL	**$ 104,571**	**$ 251,695**	**$ 143,734**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 232 UAA ANSEP Digital Plan
Location: 502 Federal Programs
Date: 6/6/2018

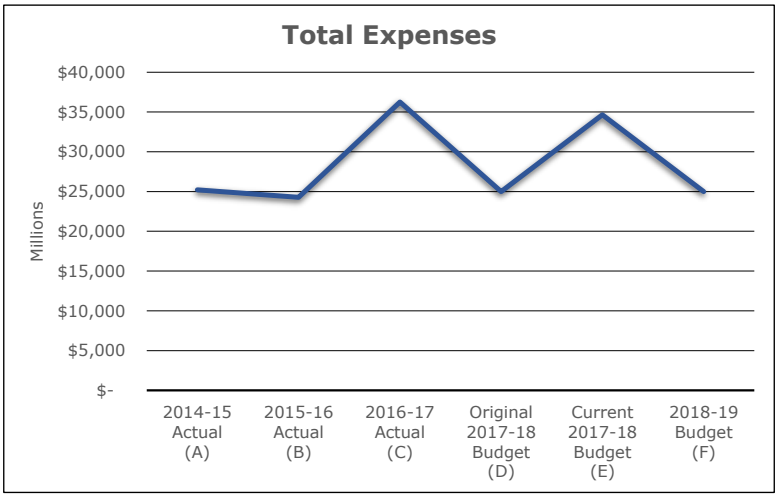
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	0.98	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**0.98**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**0.98**	**-**	**-**	**-**	**-**	**0%**



Funds support the Alaska Native Science & Engineering Program (ANSEP) Summer Academy.

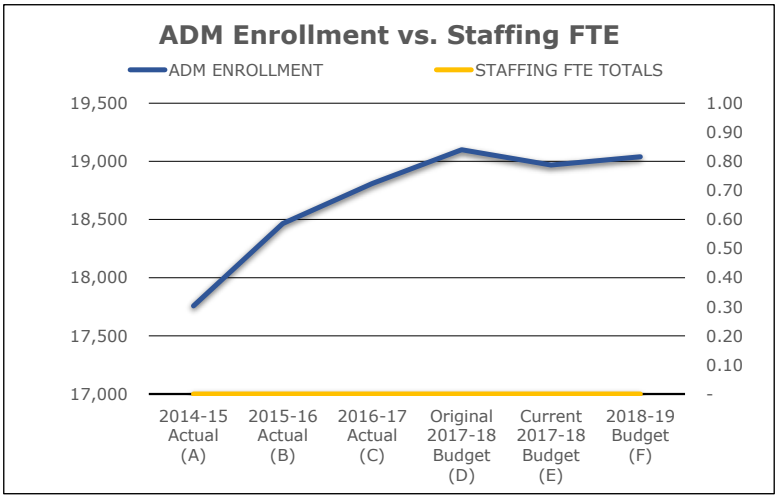
Fund: 235 Suicide Awareness & Prevention
Location: 502 Federal Programs
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ 3,000	$ 2,500	$ 5,250	$ 2,500	$ (2,750)	-52%
320 Non-Certificated Salaries	338	1,545	285	500	750	500	(250)	-33%
360 Employee Benefits	22	115	146	484	885	484	(401)	-45%
Subtotal Personnel	**360**	**1,660**	**3,431**	**3,484**	**6,885**	**3,484**	**(3,401)**	**-49%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	22,156	-	7,545	10,000	-	10,000	10,000	100%
420 Staff Travel	746	759	4,834	-	4,560	-	(4,560)	-100%
425 Student Travel	-	770	880	1,000	1,000	1,000	-	0%
430 Utilities	-	-	-		-	-	-	0%
435 Energy	-	-	-		-	-	-	0%
440 Purchased Services	-	-	-		14,000	-	(14,000)	-100%
445 Insurance & Bond Premiums	-	-	-		-	-	-	0%
450 Supplies & Materials	707	20,137	17,964	8,666	5,651	8,666	3,015	53%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	1,256	949	1,601	1,850	2,564	1,850	(714)	-28%
510 Equipment	-	-	-		-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**24,865**	**22,615**	**32,824**	**21,516**	**27,775**	**21,516**	**(6,259)**	**-23%**
FUND TOTAL	**$ 25,225**	**$ 24,275**	**$ 36,255**	**$ 25,000**	**$ 34,660**	**$ 25,000**	**$ (9,660)**	**-28%**



Fund: 235 Suicide Awareness
Location: 502 Federal Programs
Date: 6/6/2018

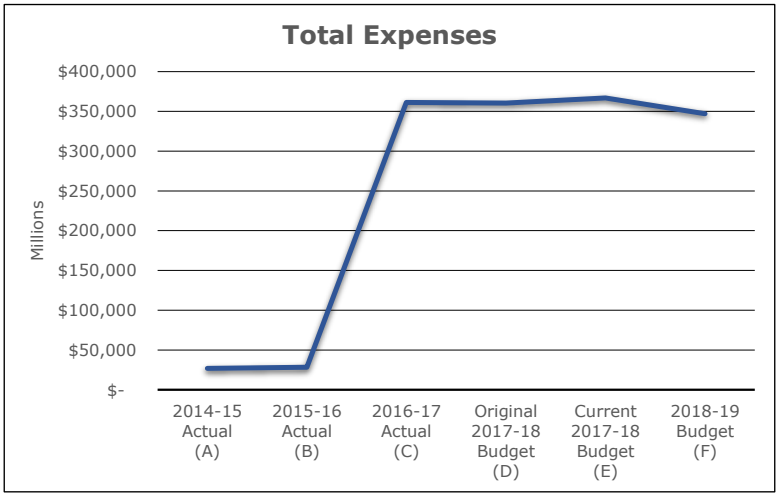
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds granted by the State of Alaska to support Suicide Awareness Prevention and Postvention activities in the schools.

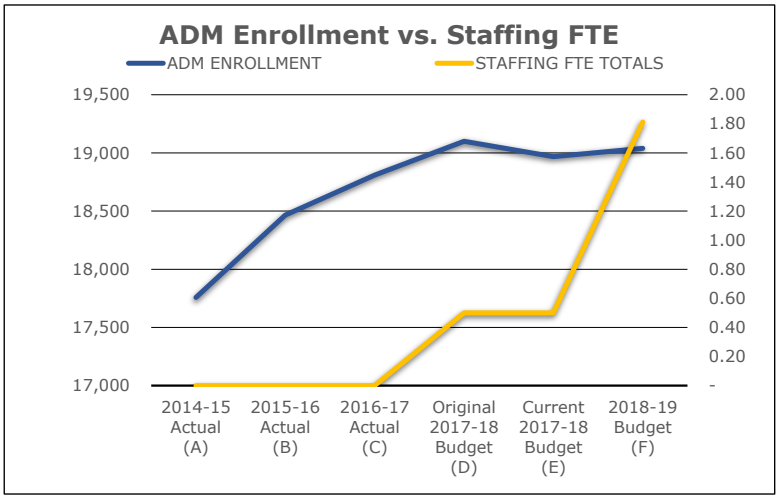
Fund: 236 Youth In Detention
Location: 506 Office of Instruction
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 5,911	$ 5,929	$ 69,880	$ 88,130	$ 88,130	$ 92,522	$ 4,392	5%
320 Non-Certificated Salaries	-	-	-	-	-	48,235	48,235	100%
360 Employee Benefits	839	891	27,239	34,344	35,198	87,469	52,271	149%
Subtotal Personnel	**6,750**	**6,820**	**97,119**	**122,474**	**123,328**	**228,226**	**104,898**	**85%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	75,600	75,600	100%
420 Staff Travel	18,472	20,151	20,000	20,000	20,000	-	(20,000)	-100%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	313	1,226	228,285	218,000	218,130	25,000	(193,130)	-89%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	1,338	-	15,958	-	5,449	18,184	12,735	234%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**20,123**	**21,377**	**264,243**	**238,000**	**243,579**	**118,784**	**(124,795)**	**-51%**
FUND TOTAL	**$ 26,873**	**$ 28,197**	**$ 361,362**	**$ 360,474**	**$ 366,907**	**$ 347,010**	**$ (19,897)**	**-5%**



Fund: 236 Youth In Detention
Location: 506 Office of Instruction
Date: 6/6/2018

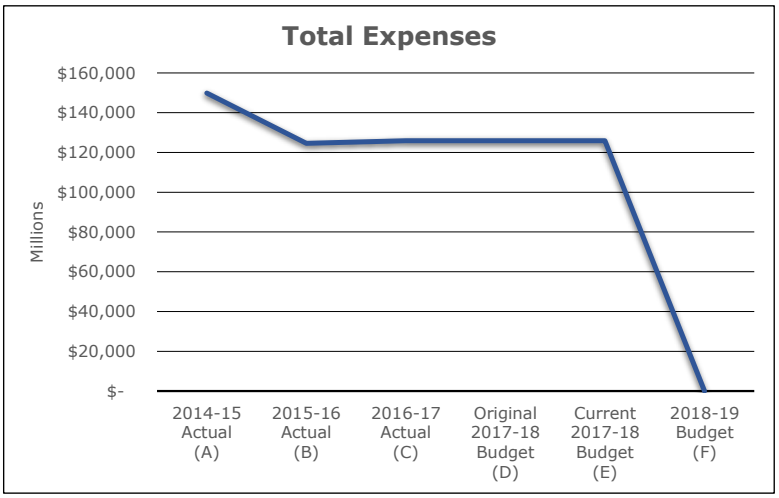
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	0.50	0.50		(0.50)	0%
SPED Teacher	-	-	-	-	-	1.00	1.00	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**0.50**	**0.50**	**1.00**	**0.50**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	0.81	0.81	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**0.81**	**0.81**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**0.50**	**0.50**	**1.81**	**1.31**	**0%**



Funds granted by the State of Alaska to support Mat-Su Secondary.

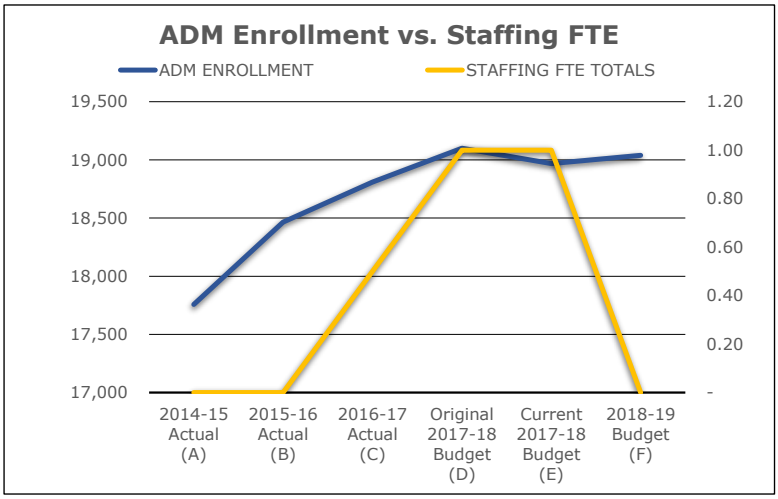
Fund: 237 Obesity Prevention
Location: 502 Federal Programs
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 99,420	$ 46,340	$ 81,847	$ 78,325	$ 85,825	$ -	$ (85,825)	-100%
320 Non-Certificated Salaries	3,854	6,645	3,000	-	4,000	-	(4,000)	-100%
360 Employee Benefits	32,502	4,665	33,266	32,668	22,740	-	(22,740)	-100%
Subtotal Personnel	**135,776**	**57,650**	**118,113**	**110,993**	**112,565**	**-**	**(112,565)**	**-100%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	1,000	3,990	-	-	-	-	-	0%
420 Staff Travel	476	60	1,227	-	1,000	-	(1,000)	-100%
425 Student Travel	-	315	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	1,030	1,588	-	2,792	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	4,136	56,105	1,000	2,800	2,824	-	(2,824)	-100%
490 Other Expenses	-	-	-	-	196	-	(196)	-100%
495 Indirect	7,462	4,872	5,560	9,315	9,315	-	(9,315)	-100%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**14,104**	**66,930**	**7,787**	**14,907**	**13,335**	**-**	**(13,335)**	**-100%**
FUND TOTAL	**$ 149,880**	**$ 124,580**	**$ 125,900**	**$ 125,900**	**$ 125,900**	**$ -**	**$ (125,900)**	**-100%**



Fund: 237 Obesity Prevention
Location: 502 Federal Programs
Date: 6/6/2018

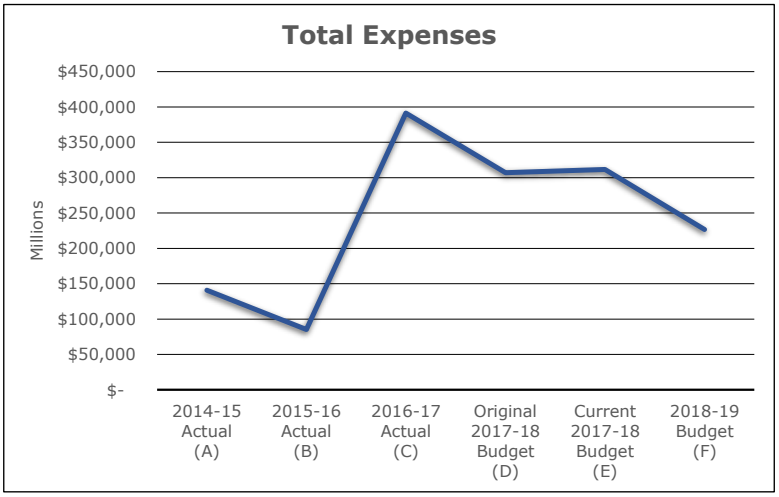
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	0.50	1.00	1.00	-	(1.00)	0%
Certified Sub Total	**-**	**-**	**0.50**	**1.00**	**1.00**	**-**	**(1.00)**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**0.50**	**1.00**	**1.00**	**-**	**(1.00)**	**0%**



Funds granted by the State of Alaska to support education and awareness of K-12 Obesity Prevention programs in the school.

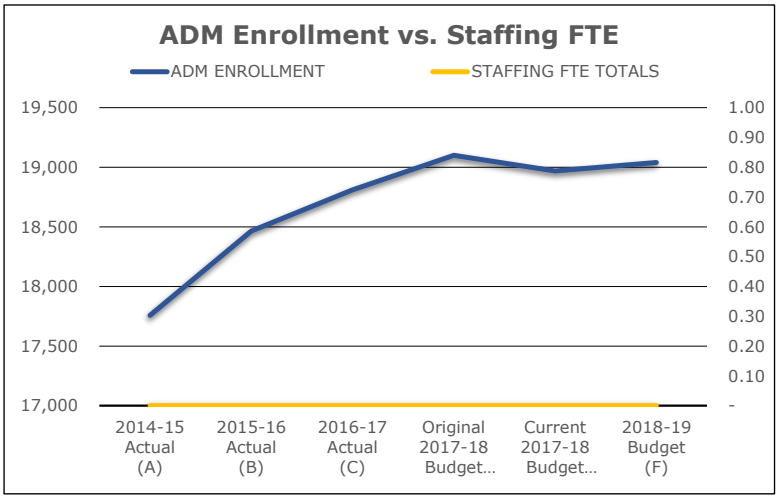
Fund: 252 Nutritional Alaskan Foods
Location: 513 Food Service
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
EXPENSES								
310 Certificated Salaries	-	-	-	-	-	-	-	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	140,944	85,231	391,384	307,000	311,602	226,599	(85,003)	-27%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**140,944**	**85,231**	**391,384**	**307,000**	**311,602**	**226,599**	**(85,003)**	**-27%**
FUND TOTAL	**$ 140,944**	**$ 85,231**	**$ 391,384**	**$ 307,000**	**$ 311,602**	**$ 226,599**	**$ (85,003)**	**-27%**



Fund: 252 Nutritional Alaskan Foods
Location: 513 Food Service
Date: 6/6/2018

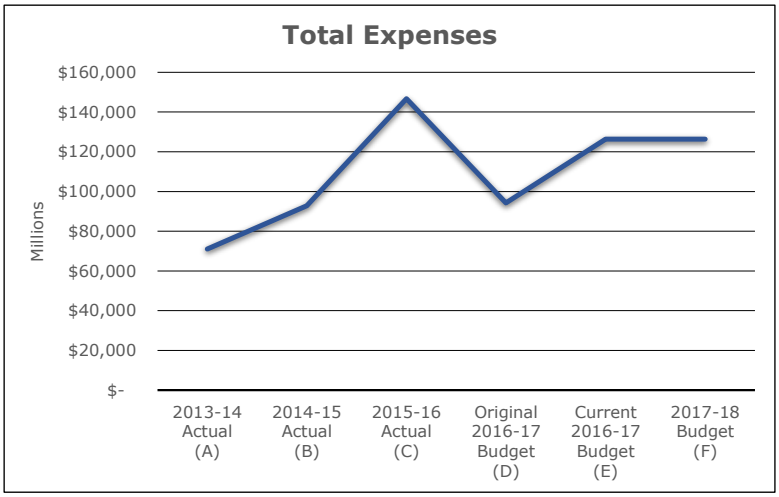
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-		0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



This fund is used to assist in the purchase of locally grown nutritious foods for meals served during the school day.

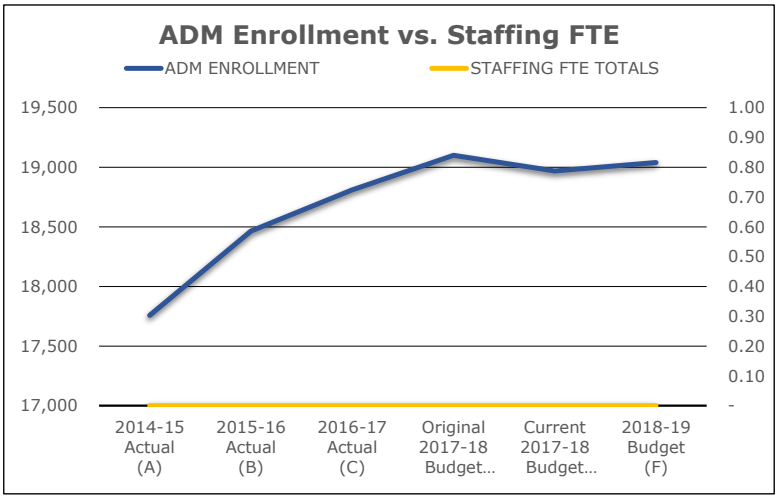
Fund: 253 Fresh Fruits & Vegetables
Location: 513 Food Service
Date: 6/6/2018

	2013-14 Actual (A)	2014-15 Actual (B)	2015-16 Actual (C)	Original 2016-17 Budget (D)	Current 2016-17 Budget (E)	2017-18 Budget (F)	Change (F-E)	% of Change
EXPENSES								
310 Certificated Salaries	-	-	-	-	-	-	-	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	71,037	92,827	146,700	94,251	126,310	126,310	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**71,037**	**92,827**	**146,700**	**94,251**	**126,310**	**126,310**	**-**	**0%**
FUND TOTAL	**$ 71,037**	**$ 92,827**	**$ 146,700**	**$ 94,251**	**$ 126,310**	**$ 126,310**	**$ -**	**0%**



Fund: 253 Fresh Fruit & Vegetables
Location: 513 Food Service
Date: 6/6/2018

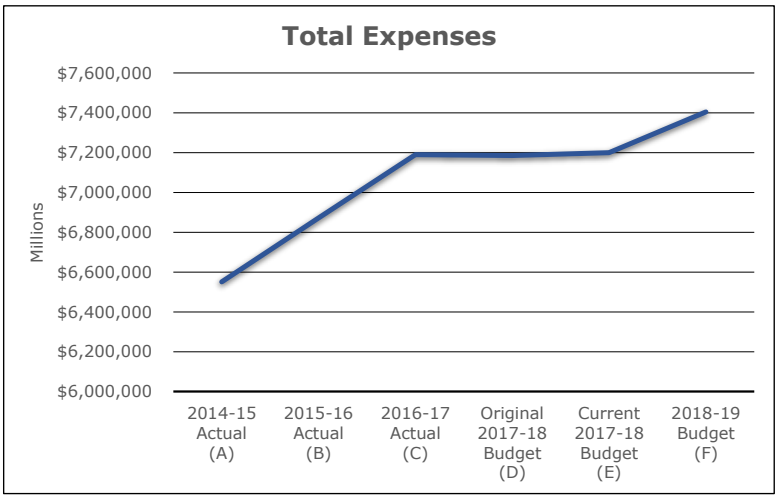
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-		0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



This fund is used to assist in the purchase of locally grown fruits & vegetables for meals served during the school day.

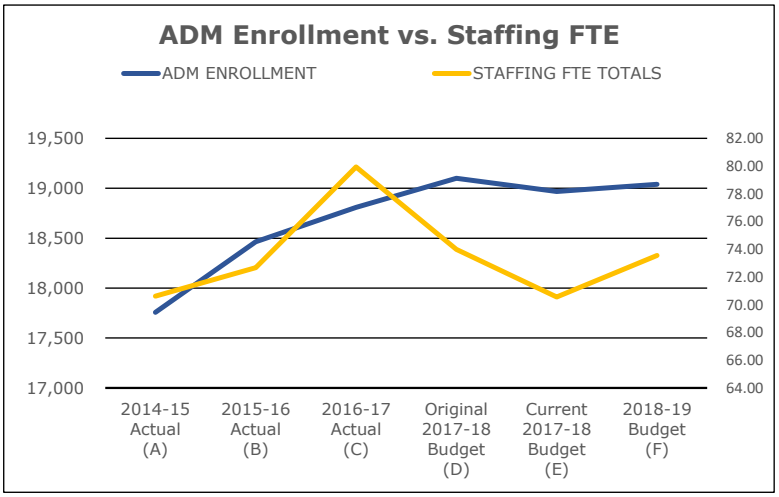
Fund: 255 Food Service
Location: 513 Food Service
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ 115	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	2,537,067	2,631,274	2,713,536	2,623,844	2,623,844	2,728,834	104,990	4%
360 Employee Benefits	1,102,884	1,164,511	1,230,062	1,296,513	1,296,513	1,252,513	(44,000)	-3%
Subtotal Personnel	**3,639,951**	**3,795,785**	**3,943,713**	**3,920,357**	**3,920,357**	**3,981,347**	**60,990**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	3,651	2,762	3,514	3,250	3,250	3,450	200	6%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	13,214	15,793	17,266	16,588	16,588	19,021	2,433	15%
435 Energy	179,646	181,528	204,651	202,349	202,349	224,729	22,380	11%
440 Purchased Services	46,173	78,389	70,943	57,000	57,000	58,500	1,500	3%
445 Insurance & Bond Premiums	22,295	24,525	23,150	24,525	24,525	24,525	-	0%
450 Supplies & Materials	2,645,767	2,772,513	2,926,800	2,961,423	2,975,570	3,092,483	116,913	4%
487 Transportation in Lieu	-	-		-	-	-	-	0%
490 Other Expenses	-	40	99	100	100	100	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-		-	-	-	-	0%
540 Capital Outlay	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**2,910,746**	**3,075,550**	**3,246,423**	**3,265,235**	**3,279,382**	**3,422,808**	**143,426**	**4%**
FUND TOTAL	**$ 6,550,697**	**$ 6,871,335**	**$ 7,190,136**	**$ 7,185,592**	**$ 7,199,739**	**$ 7,404,155**	**$ 204,416**	**3%**



Fund: 255 Food Service
Location: 513 Food Service
Date: 6/6/2018

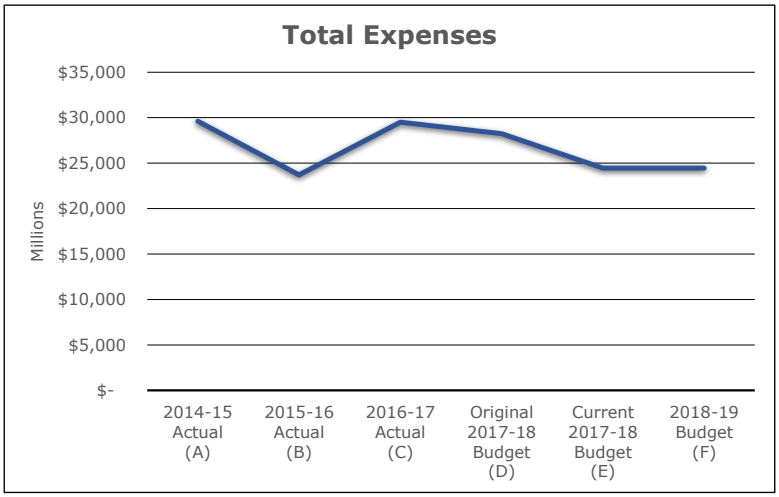
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	66.62	68.68	75.94	70.00	66.56	69.56	3.00	0%
Custodial Staff	-	-	-	-	-	-		0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**70.62**	**72.68**	**79.94**	**74.00**	**70.56**	**73.56**	**3.00**	**0%**
STAFFING FTE TOTALS	**70.62**	**72.68**	**79.94**	**74.00**	**70.56**	**73.56**	**3.00**	**0%**



This fund is used to account for non-instructional food service operations including the National School Lunch and Breakfast programs.

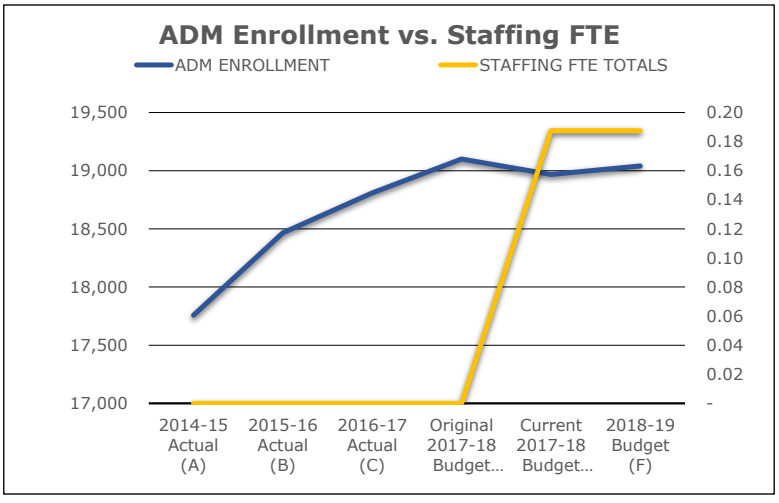
Fund: 256 Title I-D Neglected and Delinquent Youth
Location: 502 Federal Programs
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ 3,485	$ 8,802	$ 7,337	$ 6,216	$ 6,216	$ -	0%
320 Non-Certificated Salaries	8,513	6,413	12,092	12,213	6,020	6,020	-	0%
360 Employee Benefits	2,064	2,424	7,179	6,606	10,402	10,402	-	0%
Subtotal Personnel	**10,577**	**12,322**	**28,073**	**26,156**	**22,638**	**22,638**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	5,000	-	-	-	-	-	-	0%
420 Staff Travel	487	8,478	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	11,840	1,976	119	-	-	-	-	0%
490 Other Expenses	230	-	-	-	-	-	-	0%
495 Indirect	1,474	927	1,303	2,090	1,809	1,809	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**19,031**	**11,381**	**1,422**	**2,090**	**1,809**	**1,809**	**-**	**0%**
FUND TOTAL	**$ 29,608**	**$ 23,703**	**$ 29,495**	**$ 28,246**	**$ 24,447**	**$ 24,447**	**$ -**	**0%**



Fund: 256 Title I-D Neglected and Delinquent Youth
Location: 502 Federal Programs
Date: 6/6/2018

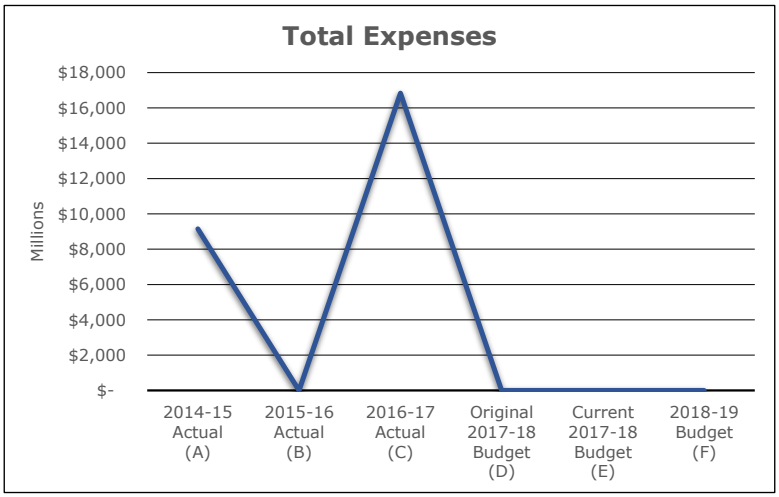
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	0.05	-	(0.05)	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**0.05**	**-**	**(0.05)**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	0.19	0.19	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**0.19**	**0.19**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**0.19**	**0.19**	**-**	**0%**



Funds are used to provide assistance to Mat-Su Secondary students to continue their education by receiving a high school diploma, trade school hours, or college credits.

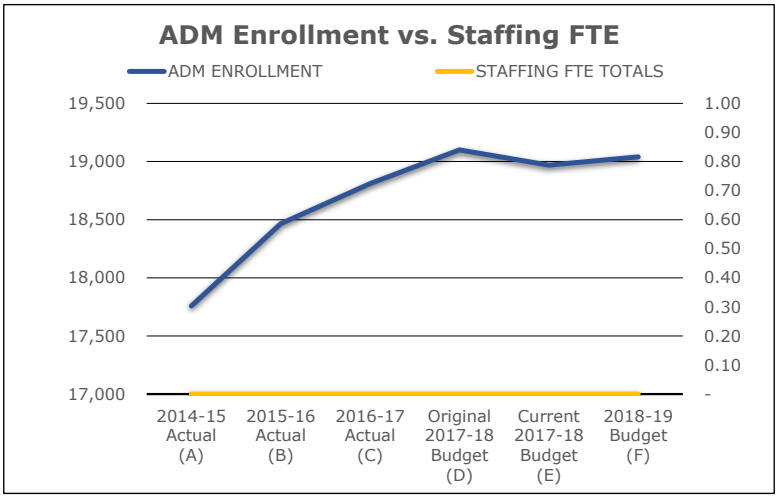
Fund: 259 Youth Survey
Location: 506 Office of Instruction
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	8,690	-	16,836	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	455	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**9,145**	**-**	**16,836**	**-**	**-**	**-**	**-**	**0%**
FUND TOTAL	**$ 9,145**	**$ -**	**$ 16,836**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 259 Youth Survey
Location: 506 Office of Instruction
Date: 6/6/2018

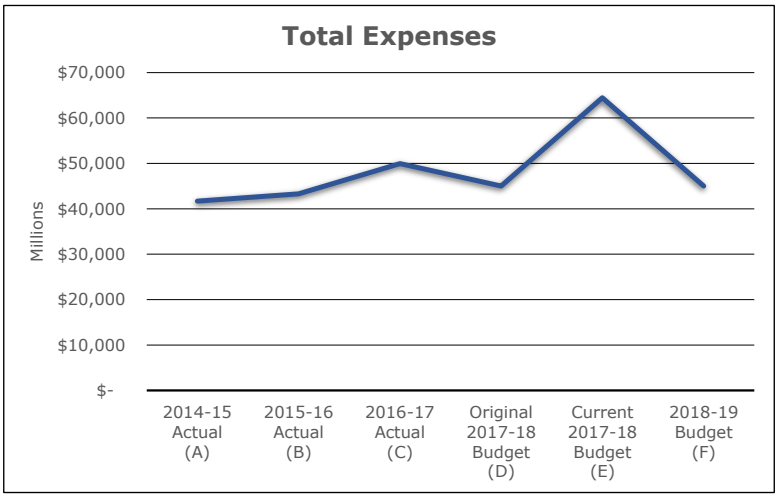
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds are used to purchase incentives for students who participate in the Youth Risk Behavior Survey.

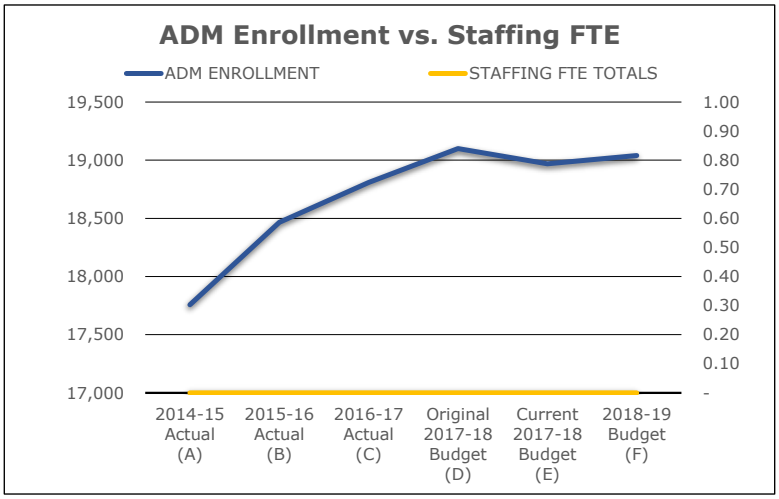
Fund: 260 McKinney-Vento
Location: 502 Federal Programs
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 1,937	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	273	-	-	-	-	-	-	0%
Subtotal Personnel	**2,210**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	9,000	-	-	-	-	-	-	0%
420 Staff Travel	45	2,311	3,250	4,000	5,500	4,000	(1,500)	-27%
425 Student Travel	180	480	1,270	250	1,500	250	(1,250)	-83%
430 Utilities	-	-	250	250	-	250	250	100%
435 Energy	-	-	-		-	-	-	0%
440 Purchased Services	-	9,588	3,963	6,000	2,160	6,000	3,840	178%
445 Insurance & Bond Premiums	-	-	-		-	-	-	0%
450 Supplies & Materials	25,583	27,115	36,784	30,670	48,380	31,642	(16,738)	-35%
490 Other Expenses	2,599	2,110	2,250	500	2,150	500	(1,650)	-77%
495 Indirect	2,076	1,693	2,207	3,329	4,770	2,358	(2,412)	-51%
510 Equipment	-	-	-		-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**39,483**	**43,297**	**49,974**	**45,000**	**64,460**	**45,000**	**(19,460)**	**-30%**
FUND TOTAL	**$ 41,693**	**$ 43,297**	**$ 49,974**	**$ 45,000**	**$ 64,460**	**$ 45,000**	**$ (19,460)**	**-30%**



Fund: 260 McKinney-Vento
Location: 502 Federal Programs
Date: 6/6/2018

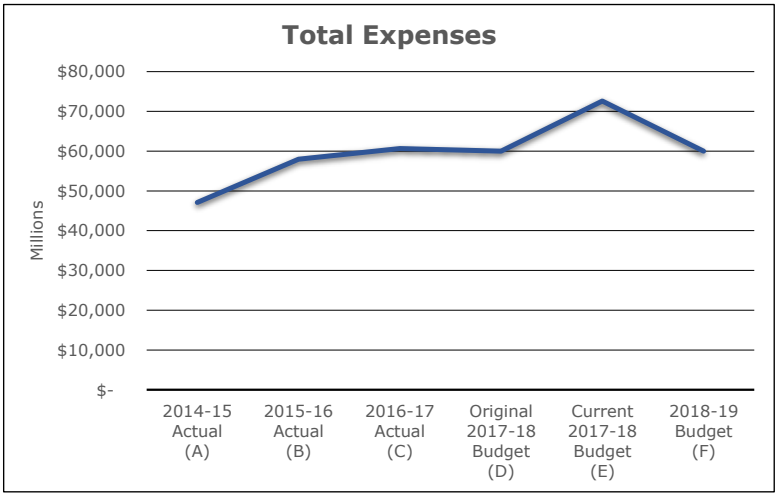
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds are used to support transportation and other needs of homeless students.

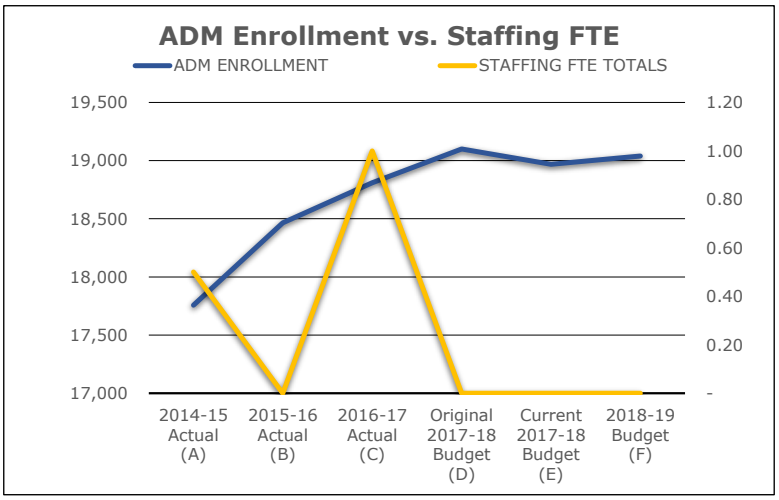
Fund: 262 Alternative Schools Grant 2
Location: 502 Federal Programs
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 6,147	$ 200	$ 4,703	$ -	$ 1,500	$ -	$ (1,500)	-100%
320 Non-Certificated Salaries	4,129	-	-	-	5,765	-	(5,765)	-100%
360 Employee Benefits	814	5	2,327	-	1,911	-	(1,911)	-100%
Subtotal Personnel	**11,090**	**205**	**7,030**	**-**	**9,176**	**-**	**(9,176)**	**-100%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	13,129	2,700	13,750	5,499	13,750	8,251	150%
420 Staff Travel	15,915	203	2,086	2,500	3,400	2,500	(900)	-26%
425 Student Travel	-	3,245	3,857	2,811	9,600	2,811	(6,789)	-71%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	228	10,860	10,000	16,000	10,000	(6,000)	-38%
445 Insurance & Bond Premiums	-	-	-		-	-	-	0%
450 Supplies & Materials	17,753	38,622	31,448	25,000	23,553	246	(23,307)	-99%
490 Other Expenses	-	80	-	1,500	-	1,500	1,500	100%
495 Indirect	2,345	2,267	2,679	4,439	5,372	29,193	23,821	443%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**36,013**	**57,774**	**53,630**	**60,000**	**63,424**	**60,000**	**(3,424)**	**-5%**
FUND TOTAL	**$ 47,103**	**$ 57,979**	**$ 60,660**	**$ 60,000**	**$ 72,600**	**$ 60,000**	**$ (12,600)**	**-17%**



Fund: 262 Alternative Schools Grant 2
Location: 502 Federal Programs
Date: 6/6/2018

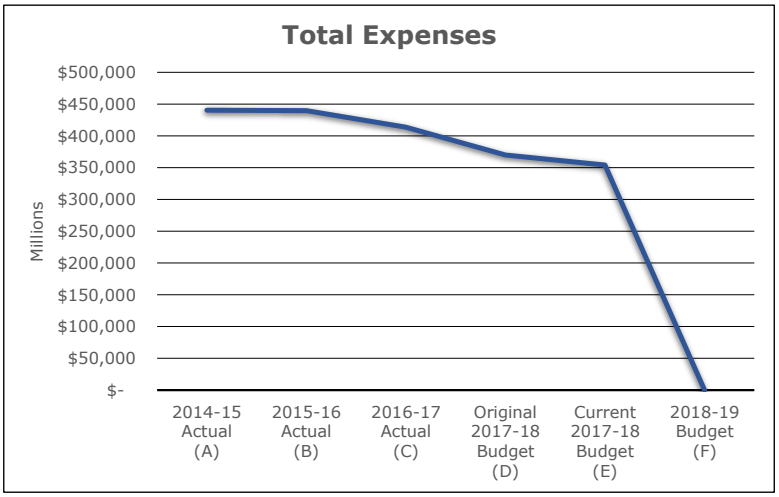
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	0.50	-	1.00	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**0.50**	**-**	**1.00**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**0.50**	**-**	**1.00**	**-**	**-**	**-**	**-**	**0%**



Funds granted by the State of Alaska to support healthy student initiatives at five different schools within the District.

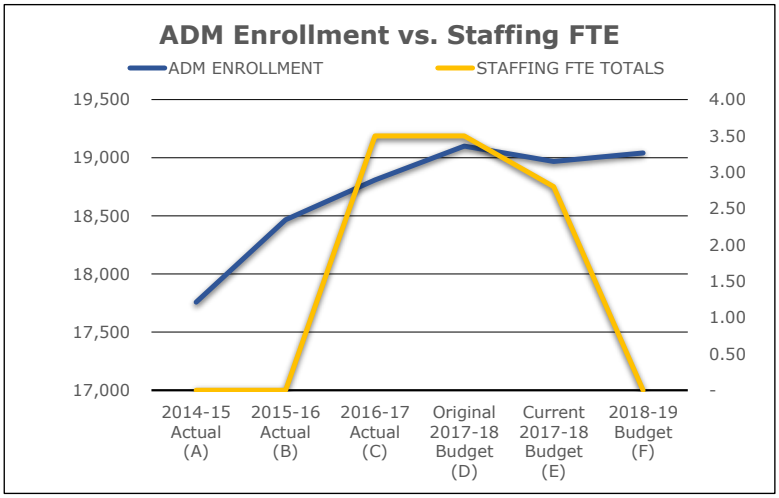
Fund: 263 Alaska Pre-Kindergarten Program
Location: 503 Student Support Services
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 298,768	$ 290,804	$ 253,784	$ 233,261	$ 177,858	$ -	$ (177,858)	-100%
320 Non-Certificated Salaries	5,280	1,436	2,925	-	44,933	-	(44,933)	-100%
360 Employee Benefits	94,527	115,282	123,762	108,633	100,000	-	(100,000)	-100%
Subtotal Personnel	**398,575**	**407,522**	**380,471**	**341,894**	**322,791**	**-**	**(322,791)**	**-100%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	8,972	4,818	5,423	-	-	-	-	0%
420 Staff Travel	1,132	67	5,000	-	-	-	-	0%
425 Student Travel	2,133	3,017	-	-	-	-	-	0%
430 Utilities			-	-	-	-	-	0%
435 Energy			-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	7,485	7,044	4,512	500	5,017	-	(5,017)	-100%
490 Other Expenses	160	-	-	-	-	-	-	0%
495 Indirect	21,927	17,194	18,268	27,357	26,192	-	(26,192)	-100%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**41,809**	**32,140**	**33,203**	**27,857**	**31,209**	**-**	**(31,209)**	**-100%**
FUND TOTAL	**$ 440,384**	**$ 439,662**	**$ 413,674**	**$ 369,751**	**$ 354,000**	**$ -**	**$ (354,000)**	**-100%**



Fund: 263 Alaska Pre-Kindergarten Program
Location: 503 Student Support Services
Date: 6/6/2018

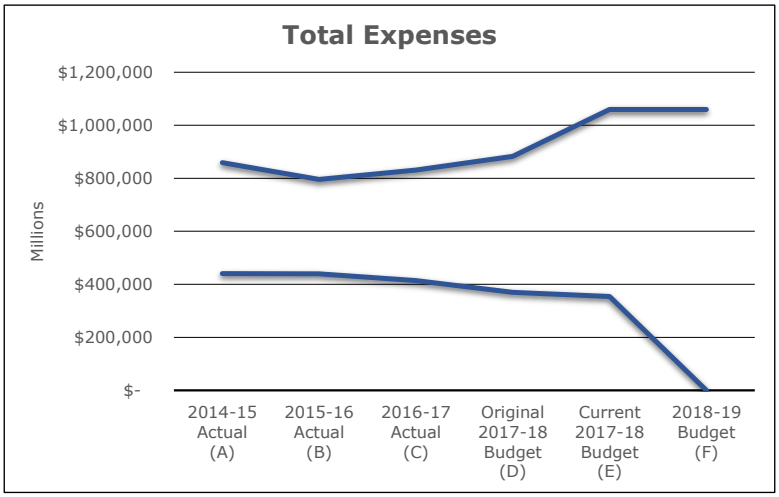
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	3.50	3.50	2.80	-	(2.80)	-100%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**3.50**	**3.50**	**2.80**	**-**	**(2.80)**	**-100%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**3.50**	**3.50**	**2.80**	**-**	**(2.80)**	**-100%**



Funds granted by the State of Alaska to support Widening-the-Net Pre-K program at three area schools (Goose Bay, Big Lake and Willow).

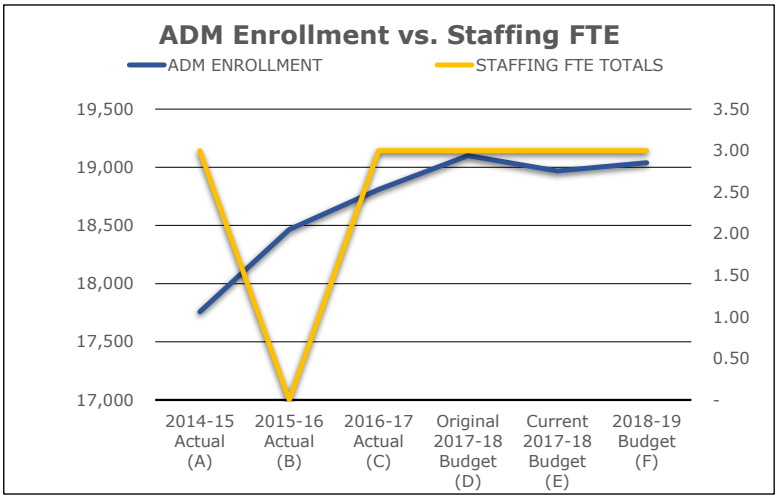
Fund: 264 Title IIA
Location: 502 Federal Programs
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 209,289	$ 318,487	$ 278,415	$ 273,548	$ 310,549	$ 313,654	$ 3,105	1%
320 Non-Certificated Salaries	78,096	13,183	41,250	84,600	196,800	196,800	-	0%
360 Employee Benefits	73,943	97,508	106,966	109,891	121,595	121,595	-	0%
Subtotal Personnel	**361,328**	**429,178**	**426,631**	**468,040**	**628,944**	**632,049**	**3,105**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	355,171	210,374	175,133	142,300	171,400	171,400	-	0%
420 Staff Travel	39,895	37,626	149,244	146,150	119,400	139,167	19,767	17%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	2,604	17,986	6,500	-	4,600	4,600	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	55,680	32,764	9,237	33,801	30,076	30,076	-	0%
490 Other Expenses	1,818	36,663	27,900	27,250	26,755	26,755	-	0%
495 Indirect	42,784	31,119	36,713	65,321	78,396	55,524	(22,872)	-29%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**497,952**	**366,532**	**404,727**	**414,822**	**430,627**	**427,522**	**(3,105)**	**-1%**
FUND TOTAL	**$ 859,280**	**$ 795,710**	**$ 831,358**	**$ 882,862**	**$ 1,059,571**	**$ 1,059,571**	**$ -**	**0%**



Fund: 264 Title IIA
Location: 502 Federal Programs
Date: 6/6/2018

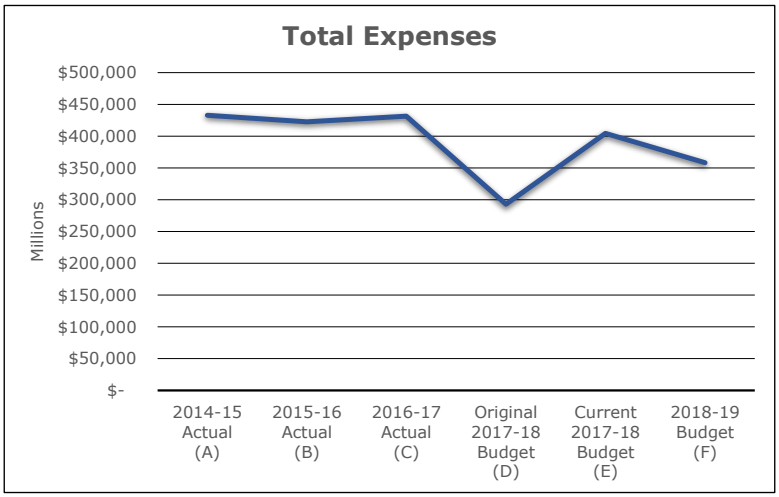
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	3.00	-	3.00	3.00	3.00	3.00	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**3.00**	**-**	**3.00**	**3.00**	**3.00**	**3.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**3.00**	**-**	**3.00**	**3.00**	**3.00**	**3.00**	**-**	**0%**



Funds provide professionals development to focus on preparing, training, and recruiting high quality teachers.

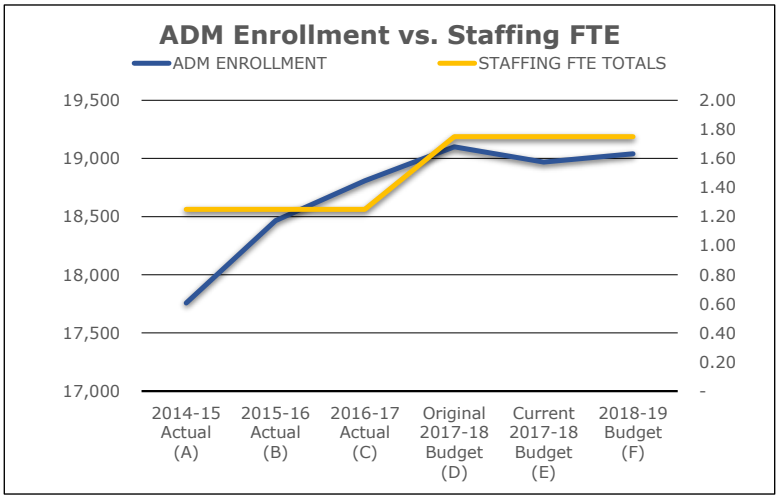
Fund: 266 Carl Perkins
Location: 505 Career & Technical Education
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 82,591	$ 84,266	$ 104,692	$ 131,647	$ 128,019	$ 130,699	$ 2,680	2%
320 Non-Certificated Salaries	-	-	3,000	6,000	10,500	6,000	(4,500)	-43%
360 Employee Benefits	35,396	35,770	42,288	51,030	57,137	51,031	(6,106)	-11%
Subtotal Personnel	**117,987**	**120,036**	**149,980**	**188,677**	**195,655**	**187,729**	**(7,926)**	**-4%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	5,340	-	1,750	-	-	-	0%
420 Staff Travel	17,506	11,058	31,520	12,500	17,485	18,183	698	4%
425 Student Travel	2,355	840	741	1,200	500	2,500	2,000	400%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	5,700	5,302	2,434	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	109,404	213,234	165,488	41,229	130,602	69,792	(60,810)	-47%
490 Other Expenses	-	24,817	55,712	20,000	40,788	58,106	17,318	42%
495 Indirect	12,648	15,491	18,751	17,599	19,252	16,816	(2,436)	-13%
510 Equipment	167,254	26,502	6,995	10,000	-	5,145	5,145	100%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**314,867**	**302,584**	**281,641**	**104,278**	**208,627**	**170,542**	**(38,085)**	**-18%**
FUND TOTAL	**$ 432,854**	**$ 422,620**	**$ 431,621**	**$ 292,955**	**$ 404,282**	**$ 358,271**	**$ (46,011)**	**-11%**



Fund: 266 Carl Perkins
Location: 505 Career & Technical Education
Date: 6/6/2018

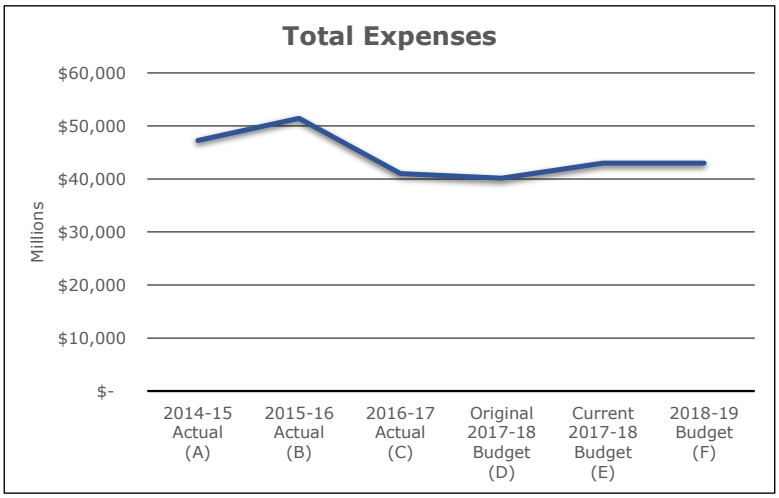
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	1.25	1.25	1.25	1.75	1.75	1.75	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**1.25**	**1.25**	**1.25**	**1.75**	**1.75**	**1.75**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**1.25**	**1.25**	**1.25**	**1.75**	**1.75**	**1.75**	**-**	**0%**



This fund provides for the improvement of secondary and postsecondary CTE programs. The District uses these funds for program development & improvement in current or emerging employment sectors.

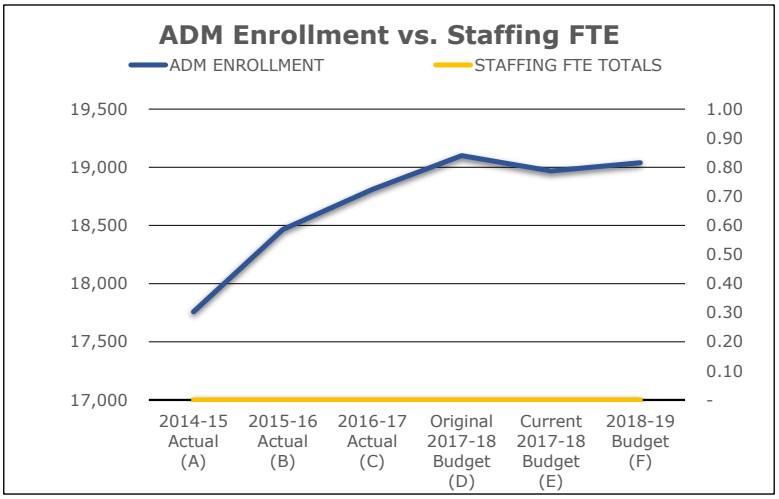
Fund: 270 Title III-A English Learners
Location: 502 Federal Programs
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 1,475	$ -	$ 1,500	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	1,062	135	-	9,000	9,000	9,000	-	0%
360 Employee Benefits	116	7	8	832	832	832	-	0%
Subtotal Personnel	**2,653**	**142**	**1,508**	**9,832**	**9,832**	**9,832**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	19,104	24,800	10,000	12,198	11,568	12,650	1,082	9%
420 Staff Travel	-	2,709	13,000	2,879	4,600	4,600	-	0%
425 Student Travel	-	-	-		-	-	-	0%
430 Utilities	-	-	-		-	-	-	0%
435 Energy	-	-	-		-	-	-	0%
440 Purchased Services	-	-	-		710	710	-	0%
445 Insurance & Bond Premiums	-	-	-		-	-	-	0%
450 Supplies & Materials	21,966	12,352	5,555	6,200	7,197	6,115	(1,082)	-15%
490 Other Expenses	2,619	10,425	10,150	8,250	8,250	8,250	-	0%
495 Indirect	928	1,009	804	787	843	843	-	0%
510 Equipment	-	-	-		-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**44,617**	**51,295**	**39,509**	**30,315**	**33,168**	**33,168**	**-**	**0%**
FUND TOTAL	**$ 47,270**	**$ 51,437**	**$ 41,017**	**$ 40,147**	**$ 43,000**	**$ 43,000**	**$ -**	**0%**



Fund: 270 Title III-A English Learners
Location: 502 Federal Programs
Date: 6/6/2018

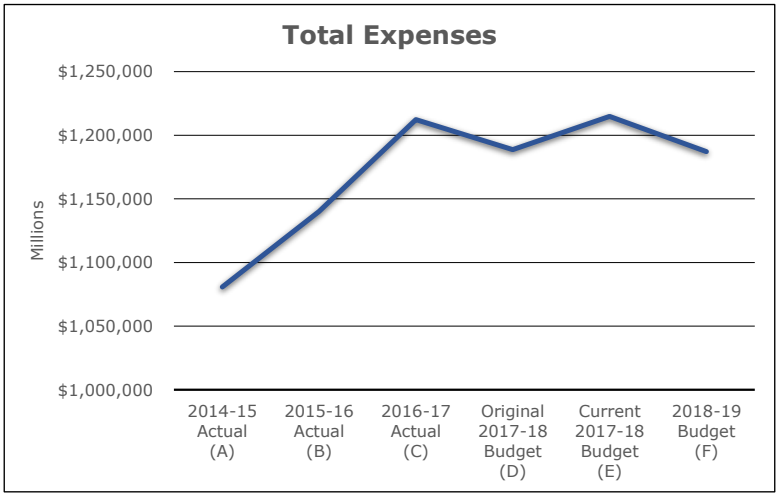
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds provide for programs to increase English language proficiency and student academic achievement of English Learners.

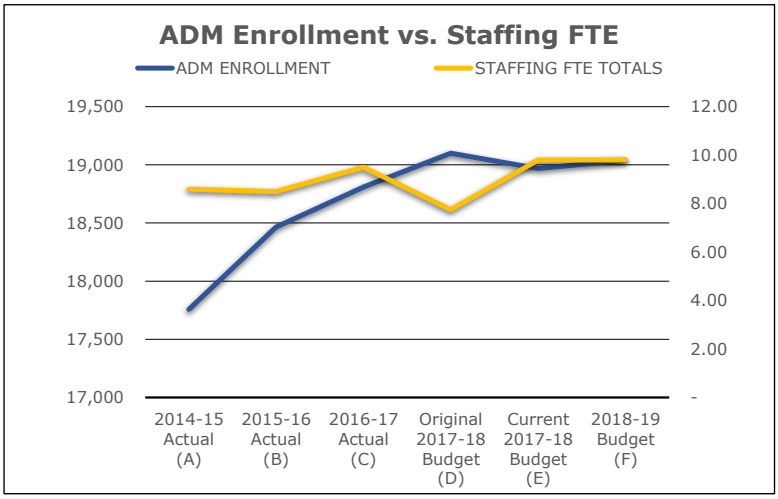
Fund: 271 Consolidated Administration
Location: 502 Federal Programs
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 438,978	$ 508,960	$ 491,600	$ 464,939	$ 477,282	$ 477,282	$ -	0%
320 Non-Certificated Salaries	241,721	231,787	278,483	285,040	284,108	284,108	-	0%
360 Employee Benefits	276,952	298,753	328,286	286,892	319,012	319,012	-	0%
Subtotal Personnel	**957,651**	**1,039,500**	**1,098,369**	**1,036,872**	**1,080,402**	**1,080,402**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	37,368	32,583	36,622	30,000	13,000	13,000	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	200	200	200	200	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	137	747	1,500	1,500	1,500	1,500	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	31,611	22,393	20,071	26,604	25,000	25,000	-	0%
490 Other Expenses	200	400	2,000	5,622	4,825	4,825	-	0%
495 Indirect	53,813	44,592	53,535	87,954	89,882	62,208	(27,674)	-31%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**123,129**	**100,715**	**113,928**	**151,879**	**134,407**	**106,733**	**(27,674)**	**-21%**
FUND TOTAL	**$ 1,080,780**	**$ 1,140,215**	**$ 1,212,297**	**$ 1,188,751**	**$ 1,214,809**	**$ 1,187,135**	**$ (27,674)**	**-2%**



Fund: 271 Consolidated Administration
Location: 502 Federal Programs
Date: 6/6/2018

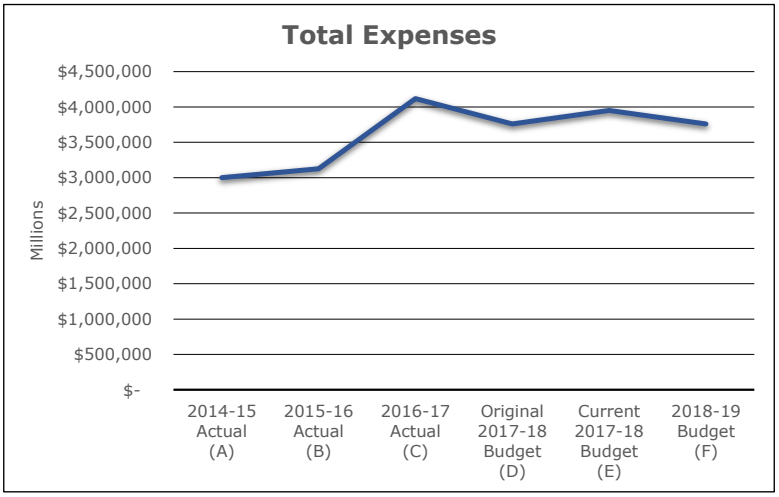
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	1.50	1.50	1.50	1.50	1.80	1.80	-	0%
Supervisor	-	-	-	-	-		-	0%
Administrator	-	-	-	-	-		-	0%
Classroom Teacher	1.75	1.75	2.25	1.50	3.00	3.00	-	0%
SPED Teacher	-	-	-	-	-		-	0%
Specialist - School	-	-	-	-	-		-	0%
Counselors	-	-	-	-	-		-	0%
Nurse	-	-	-	-	-		-	0%
Specialist - Department	-	-	-	-	-		-	0%
Certified Sub Total	**3.25**	**3.25**	**3.75**	**3.00**	**4.80**	**4.80**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	0.50	-	0.50	0.50	0.50	0.50	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	4.85	5.25	5.25	4.25	4.50	4.50	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**5.35**	**5.25**	**5.75**	**4.75**	**5.00**	**5.00**	**-**	**0%**
STAFFING FTE TOTALS	**8.60**	**8.50**	**9.50**	**7.75**	**9.80**	**9.80**	**-**	**0%**



Funds provide for staffing to assist with the implementation of grants.

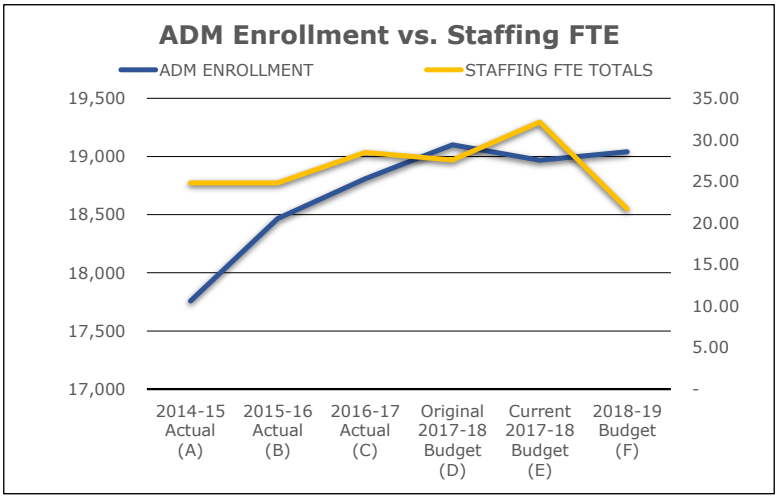
Fund: 273 Title I-A Basic
Location: 502 Federal Programs
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 1,393,381	$ 1,166,752	$ 1,281,685	$ 1,260,736	$ 1,372,196	$ 1,260,736	$ (111,460)	-8%
320 Non-Certificated Salaries	342,314	501,144	578,214	638,259	620,710	638,259	17,549	3%
360 Employee Benefits	583,730	586,167	746,250	685,256	828,699	685,256	(143,443)	-17%
Subtotal Personnel	**2,319,425**	**2,254,063**	**2,606,149**	**2,584,251**	**2,821,605**	**2,584,251**	**(237,354)**	**-8%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	44,903	94,217	79,550	78,590	87,530	78,590	(8,940)	-10%
420 Staff Travel	37,342	90,030	62,216	63,110	36,720	63,110	26,390	72%
425 Student Travel	64,041	76,691	83,500	88,330	48,718	88,330	39,612	81%
430 Utilities	-	4,889	3,200	4,200	756	4,200	3,444	456%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	8,695	7,629	16,813	23,875	24,600	23,875	(725)	-3%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	357,233	414,270	1,011,077	560,514	568,523	641,664	73,141	13%
490 Other Expenses	19,297	60,502	73,906	78,351	68,952	78,351	9,399	14%
495 Indirect	149,389	122,193	181,862	278,150	292,227	196,999	(95,228)	-33%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**680,900**	**870,421**	**1,512,124**	**1,175,119**	**1,128,026**	**1,175,119**	**47,093**	**4%**
FUND TOTAL	**$ 3,000,325**	**$ 3,124,484**	**$ 4,118,273**	**$ 3,759,370**	**$ 3,949,631**	**$ 3,759,370**	**$ (190,261)**	**-5%**



Fund: 273 Title I-A Basic
Location: 502 Federal Programs
Date: 6/6/2018

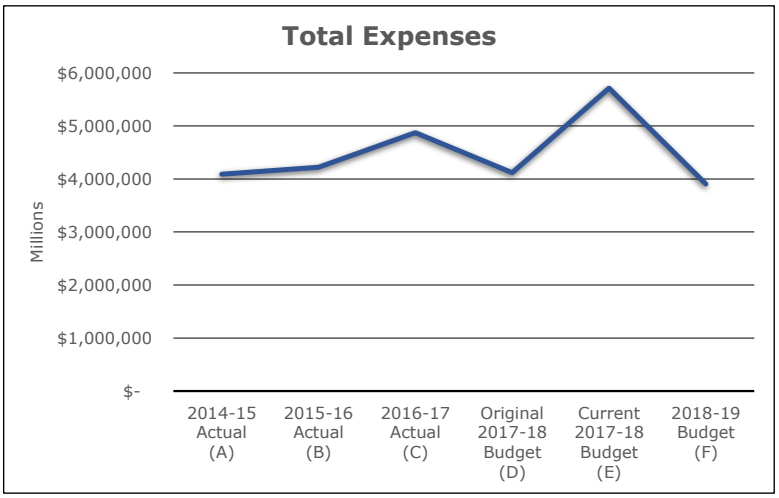
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	18.95	18.95	14.83	14.83	16.87	12.56	(4.31)	-26%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**18.95**	**18.95**	**14.83**	**14.83**	**16.87**	**12.56**	**(4.31)**	**-26%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	5.88	5.88	11.90	12.75	15.28	9.13	(6.15)	-40%
Support Staff	-	-	1.75	-	-		-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**5.88**	**5.88**	**13.65**	**12.75**	**15.28**	**9.13**	**(6.15)**	**-40%**
STAFFING FTE TOTALS	**24.83**	**24.83**	**28.48**	**27.58**	**32.15**	**21.69**	**(10.46)**	**-33%**



Funds are used to provide extra resources to help improve instruction in high poverty schools and to ensure that these schools have the same opportunity as other children to meet challenging state academic standards.

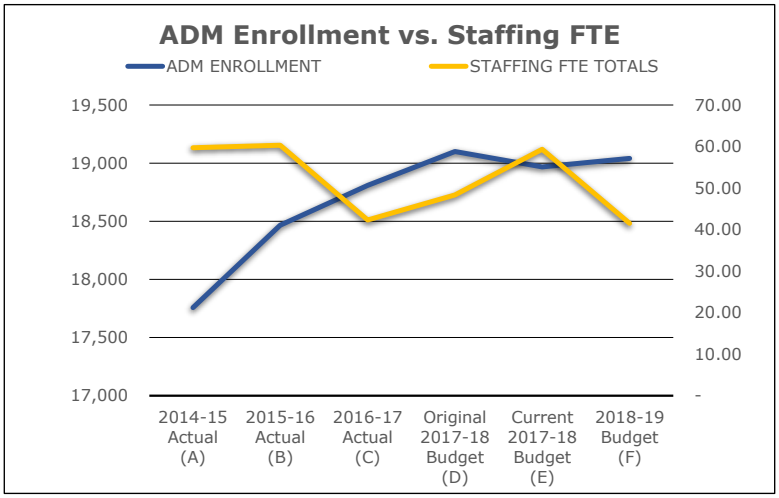
Fund: 274 VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 183,050	$ 201,372	$ 445,521	$ 569,476	$ 688,395	$ 473,374	$ (215,021)	-31%
320 Non-Certificated Salaries	2,107,686	2,232,405	2,034,954	1,657,385	2,255,822	1,691,564	(564,258)	-25%
360 Employee Benefits	1,411,852	1,528,647	2,038,308	1,509,184	2,043,537	1,430,427	(613,110)	-30%
Subtotal Personnel	**3,702,588**	**3,962,424**	**4,518,783**	**3,736,045**	**4,987,754**	**3,595,365**	**(1,392,389)**	**-28%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	182,849	56,359	38,952	77,000	37,000	-	(37,000)	-100%
420 Staff Travel	-	27,993	55,000	-	12,500	60,000	47,500	380%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	13,000	-	24,400	15,000	(9,400)	-39%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	7,712	2,000	-	199,000	-	(199,000)	-100%
490 Other Expenses	-	-	30,000	-	30,000	30,000	-	0%
495 Indirect	203,597	165,018	215,187	304,662	422,723	204,630	(218,093)	-52%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**386,446**	**257,082**	**354,139**	**381,662**	**725,623**	**309,630**	**(415,993)**	**-57%**
FUND TOTAL	**$ 4,089,034**	**$ 4,219,506**	**$ 4,872,922**	**$ 4,117,707**	**$ 5,713,377**	**$ 3,904,995**	**$ (1,808,382)**	**-32%**



Fund: 274 VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/6/2018

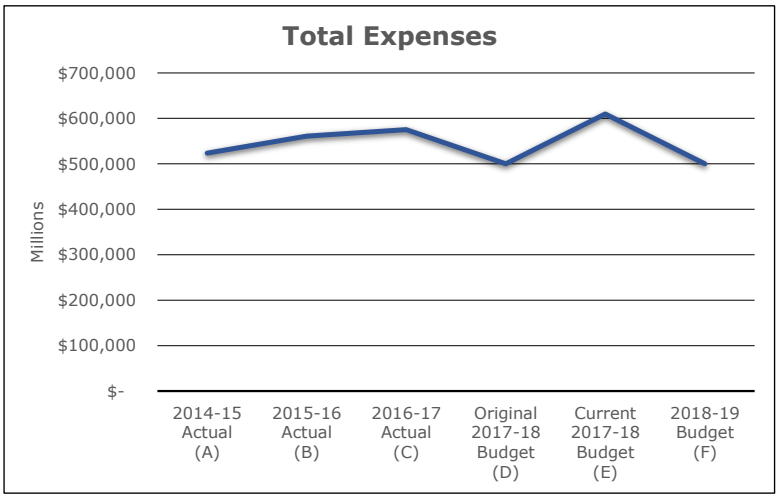
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	0.10	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	1.50	1.00	(0.50)	-33%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	3.30	3.00	5.00	4.00	-	4.00	4.00	100%
Specialist - School	-	-	-	-	1.00	1.00	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	0.50	0.50	-	0%
Specialist - Department	-	-	2.00	2.00	1.50	1.00	(0.50)	-33%
Certified Sub Total	**3.40**	**3.00**	**7.00**	**6.00**	**4.50**	**7.50**	**3.00**	**67%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	2.00	2.00	2.00	2.00	3.00	3.00	-	0%
Instructional Aides	46.00	47.00	25.00	30.00	41.13	20.56	(20.57)	-50%
Support Staff	6.50	6.50	6.50	7.50	7.95	8.70	0.75	9%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	1.82	1.82	1.82	2.82	2.75	1.75	(1.00)	-36%
Classified Sub Total	**56.32**	**57.32**	**35.32**	**42.32**	**54.83**	**34.01**	**(20.82)**	**-38%**
STAFFING FTE TOTALS	**59.72**	**60.32**	**42.32**	**48.32**	**59.33**	**41.51**	**(17.82)**	**-30%**



Funds to support special education students with IEP's.

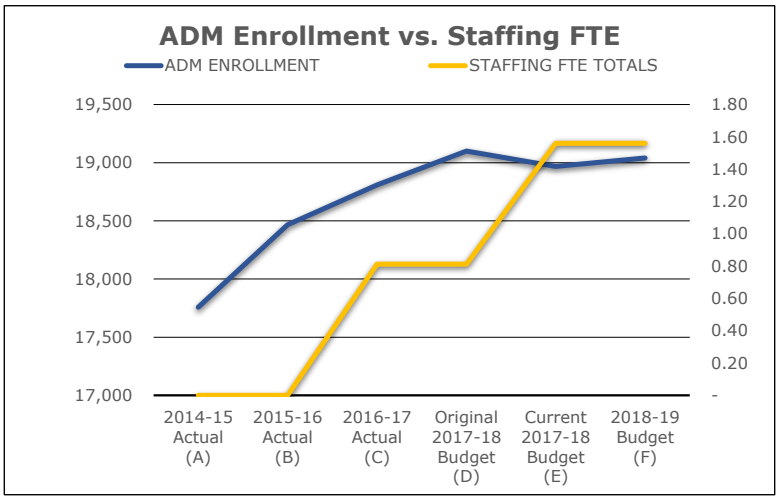
Fund: 276 Learning Center
Location: 502 Federal Programs
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 216,866	$ 234,566	$ 208,033	$ 180,608	$ 219,199	$ 191,401	$ (27,798)	-13%
320 Non-Certificated Salaries	37,029	31,420	34,499	31,764	33,934	31,764	(2,170)	-6%
360 Employee Benefits	41,177	58,823	72,461	63,514	60,815	63,514	2,699	4%
Subtotal Personnel	**295,072**	**324,809**	**314,993**	**275,886**	**313,948**	**286,679**	**(27,269)**	**-9%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	103,122	85,565	97,580	87,539	93,137	87,539	(5,599)	-6%
420 Staff Travel	2,817	20,201	14,086	5,200	18,029	5,200	(12,829)	-71%
425 Student Travel	36,869	52,435	43,000	38,000	64,691	38,000	(26,691)	-41%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-		-	-	0%
440 Purchased Services	2,951	4,601	4,850	4,850	7,500	4,850	(2,650)	-35%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	55,026	49,969	68,810	50,031	65,486	50,031	(15,455)	-24%
490 Other Expenses	1,740	1,500	6,500	1,500	1,780	1,500	(280)	-16%
495 Indirect	26,074	21,941	25,456	36,994	45,109	26,201	(18,908)	-42%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**228,599**	**236,212**	**260,282**	**224,114**	**295,732**	**213,321**	**(82,411)**	**-28%**
FUND TOTAL	**$ 523,671**	**$ 561,021**	**$ 575,275**	**$ 500,000**	**$ 609,680**	**$ 500,000**	**$ (109,680)**	**-18%**



Fund: 276 Learning Center
Location: 502 Federal Programs
Date: 6/6/2018

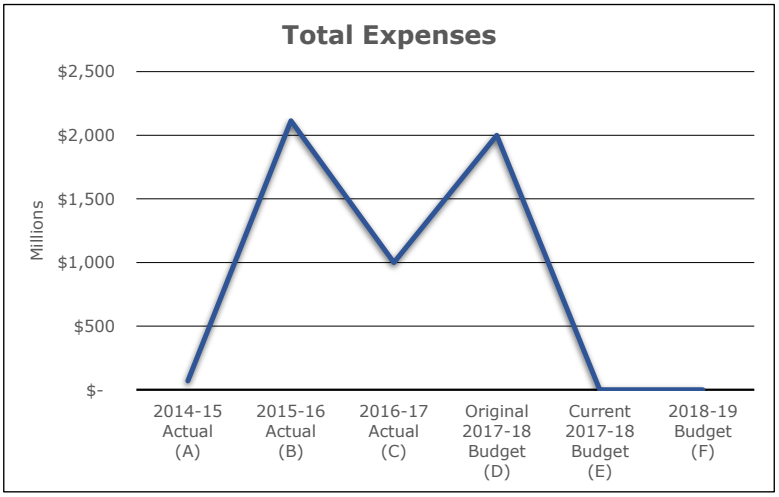
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	0.50	0.50	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**0.50**	**0.50**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	0.81	0.81	1.06	1.06	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**0.81**	**0.81**	**1.06**	**1.06**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**0.81**	**0.81**	**1.56**	**1.56**	**-**	**0%**



Funds are awarded by the State to support the creation of community learning centers that provide academic enrichment opportunities during non-school hours for children, particularly students who attend high-poverty and low-performing schools. The program helps students meet state and local student standards in core academic subjects, such as reading and math; offers students a broad array of enrichment activities that can complement their regular academic programs; and offers literacy and other educational services to the families of participating children.

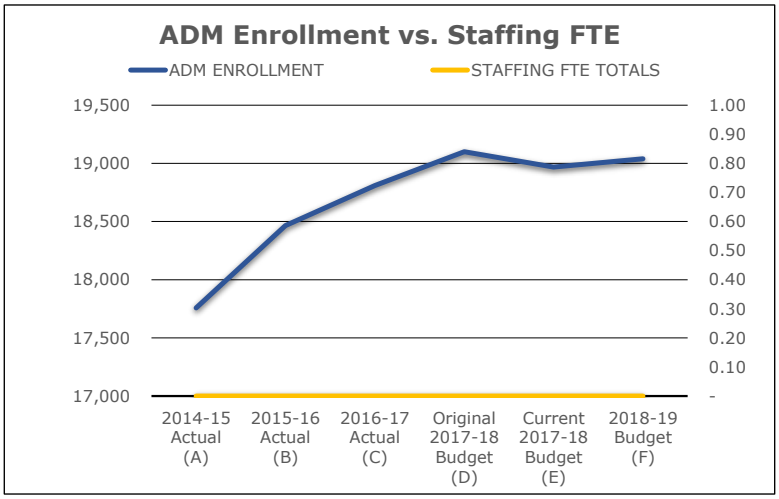
Fund: 284 Title I-C Migrant Education Parent Advisory Committee
Location: 502 Federal Programs
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
490 Other Expenses	70	2,031	1,000	2,000	-	-	-	0%
495 Indirect	-	83	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**70**	**2,114**	**1,000**	**2,000**	**-**	**-**	**-**	**0%**
FUND TOTAL	**$ 70**	**$ 2,114**	**$ 1,000**	**$ 2,000**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 284 Title I-C Migrant Education Parent Advisory Committee
Location: 502 Federal Programs
Date: 6/6/2018

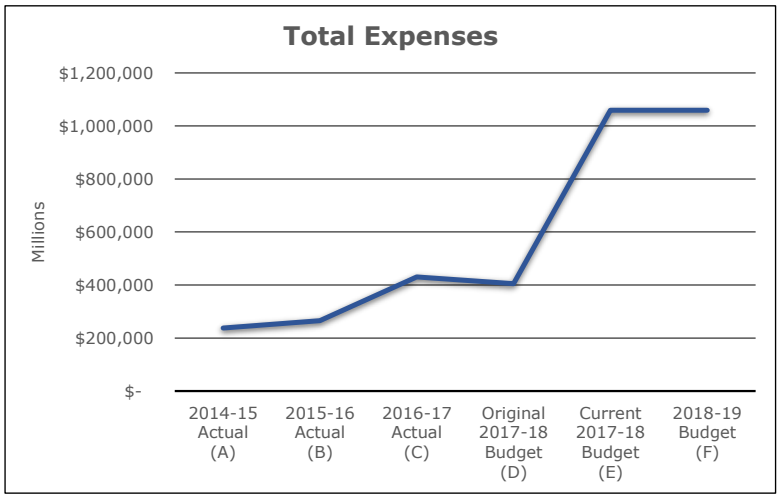
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds are used to provide financial assistance to establish and improve reading programs for children of migratory farm workers and fishers.

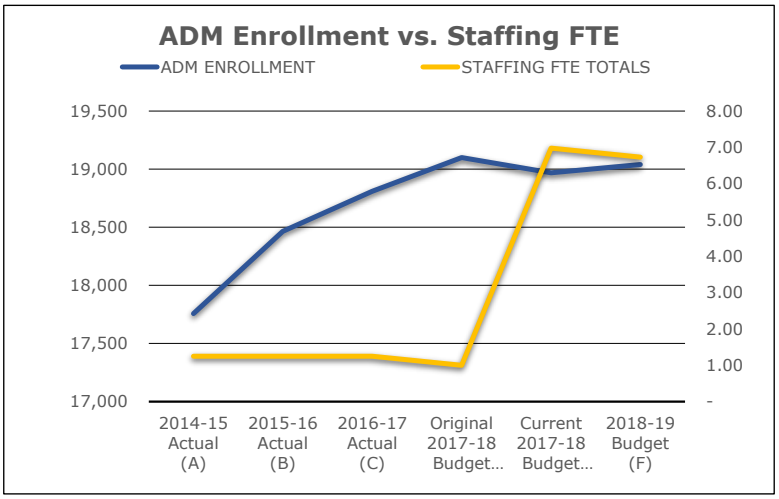
Fund: 285 Title I-C Migrant Education
Location: 502 Federal Programs
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 94,699	$ 102,661	$ 136,244	$ 121,147	$ 465,500	$ 465,500	$ -	0%
320 Non-Certificated Salaries	11,524	11,142	26,000	57,753	55,582	55,582	-	0%
360 Employee Benefits	37,681	39,294	49,281	92,155	202,490	202,490	-	0%
Subtotal Personnel	**143,904**	**153,097**	**211,525**	**271,055**	**723,572**	**723,572**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	41,680	45,933	101,000	41,000	151,360	151,360	-	0%
420 Staff Travel	3,082	2,660	15,500	4,000	1,000	1,000	-	0%
425 Student Travel	1,916	-	-	-	28,000	28,000	-	0%
430 Utilities	-	-	500	500	500	500	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	3,734	4,019	6,500	6,500	20,500	20,500	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	30,982	49,097	75,972	51,563	55,446	55,446	-	0%
490 Other Expenses	559	199	500	500	500	500	-	0%
495 Indirect	11,835	10,379	19,011	29,972	78,373	78,373	-	0%
510 Equipment	-		-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**93,788**	**112,287**	**218,983**	**134,034**	**335,679**	**335,679**	**-**	**0%**
FUND TOTAL	**$ 237,692**	**$ 265,384**	**$ 430,508**	**$ 405,090**	**$ 1,059,251**	**$ 1,059,251**	**$ -**	**0%**



Fund: 285 Title I-C Migrant Education
Location: 502 Federal Programs
Date: 6/6/2018

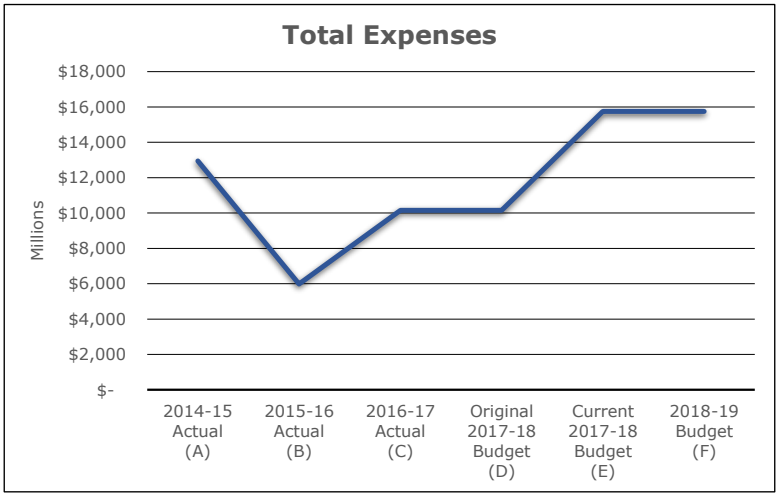
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	1.00	1.00	1.00	0.75	6.23	6.23	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**1.00**	**1.00**	**1.00**	**0.75**	**6.23**	**6.23**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	0.25	0.25	0.25	0.25	0.75	0.50	(0.25)	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**0.25**	**0.25**	**0.25**	**0.25**	**0.75**	**0.50**	**(0.25)**	**0%**
STAFFING FTE TOTALS	**1.25**	**1.25**	**1.25**	**1.00**	**6.98**	**6.73**	**(0.25)**	**-4%**



Funds are used to provide financial assistance to establish and improve programs of education for children of migratory farm workers and fishers.

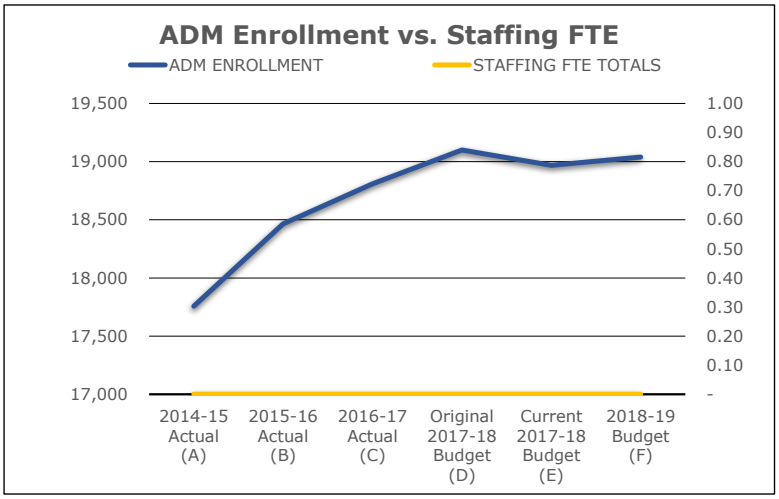
Fund: 286 Migrant Education Book Grant
Location: 502 Federal Programs
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	12,944	5,983	10,150	10,150	15,750	15,750	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**12,944**	**5,983**	**10,150**	**10,150**	**15,750**	**15,750**	**-**	**0%**
FUND TOTAL	**$ 12,944**	**$ 5,983**	**$ 10,150**	**$ 10,150**	**$ 15,750**	**$ 15,750**	**$ -**	**0%**



Fund: 286 Migrant Education Book Grant
Location: 502 Federal Programs
Date: 6/6/2018

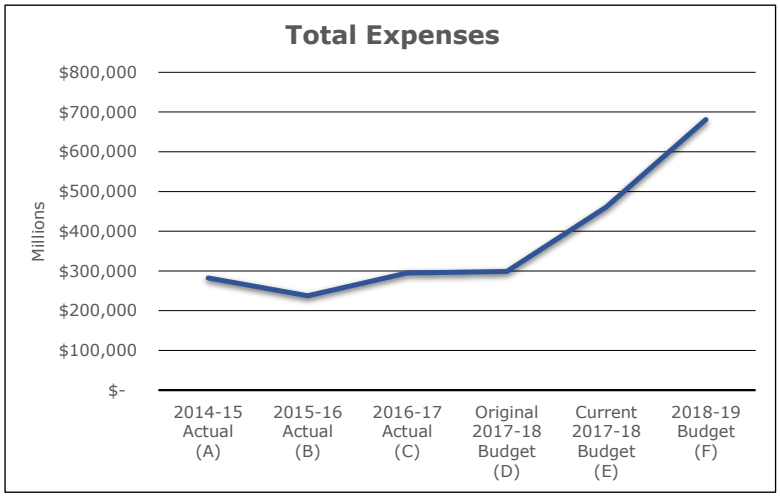
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds used to provide take home books for eligible Migrant Education Students.

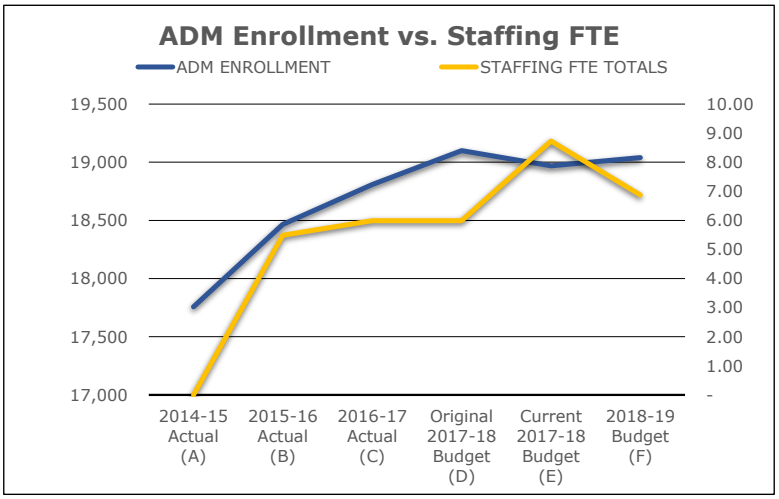
Fund: 289 CEIS VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 49,076	$ 28,964	$ 30,258	$ 16,320	$ 59,634	$ 386,790	$ 327,156	549%
320 Non-Certificated Salaries	165,791	152,663	166,855	188,128	230,292	32,481	(197,811)	-86%
360 Employee Benefits	53,446	46,534	84,907	72,440	136,854	226,141	89,287	65%
Subtotal Personnel	**268,313**	**228,161**	**282,020**	**276,888**	**426,780**	**645,412**	**218,632**	**51%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	14,060	9,286	13,029	22,124	34,100	35,691	1,591	5%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**14,060**	**9,286**	**13,029**	**22,124**	**34,100**	**35,691**	**1,591**	**5%**
FUND TOTAL	**$ 282,373**	**$ 237,447**	**$ 295,049**	**$ 299,012**	**$ 460,880**	**$ 681,103**	**$ 220,223**	**48%**



Fund: 289 CESI VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/6/2018

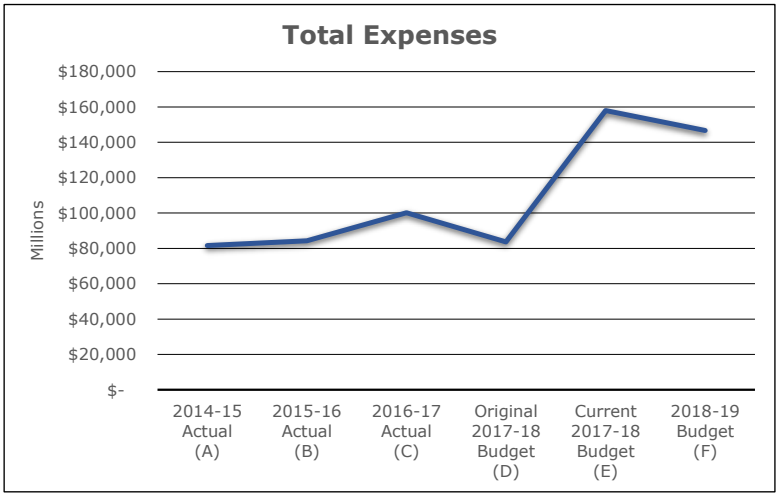
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	0.49	0.49	0.49	0.23	-	(0.23)	-100%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	0.50	6.00	5.50	100%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**0.49**	**0.49**	**0.49**	**0.73**	**6.00**	**5.27**	**100%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	5.00	5.50	5.50	6.25	-	(6.25)	-100%
Support Staff	-	-	-	-	1.75	0.88	(0.88)	-100%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**5.00**	**5.50**	**5.50**	**8.00**	**0.88**	**(7.13)**	**-100%**
STAFFING FTE TOTALS	**-**	**5.49**	**5.99**	**5.99**	**8.73**	**6.88**	**(1.86)**	**-21%**



These IDEA Federal funds are used for intervention to provide supplemental education opportunities for students who have not reached grade level proficiency.

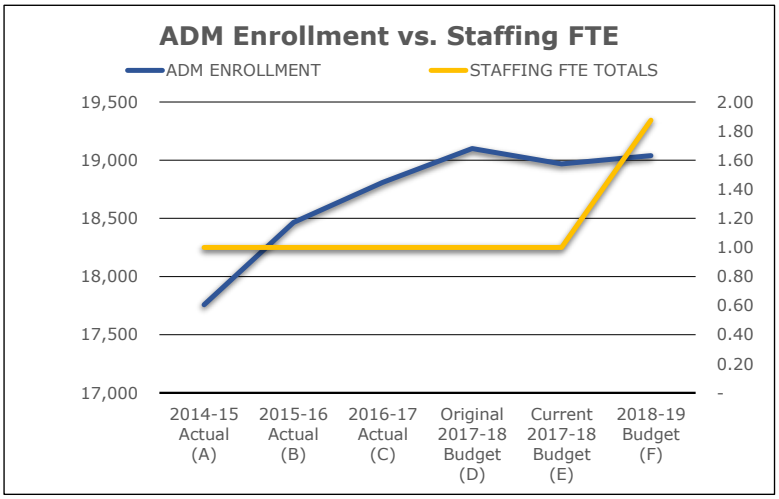
Fund: 291 Preschool VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 66,669	$ 69,493	$ 72,040	$ 66,416	$ 74,216	$ 75,537	$ 1,321	2%
320 Non-Certificated Salaries	-	-	-		20,620	33,425	12,805	62%
360 Employee Benefits	9,772	10,561	12,251	10,998	36,454	30,043	(6,411)	-18%
Subtotal Personnel	**76,441**	**80,054**	**84,291**	**77,414**	**131,290**	**139,005**	**7,715**	**6%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	4,000	-	(4,000)	-100%
420 Staff Travel	1,005	375	8,000	-	6,000	-	(6,000)	-100%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	500	-	(500)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	77	506	3,033	-	4,000	-	(4,000)	-100%
490 Other Expenses	-	-	400	-	500	-	(500)	-100%
495 Indirect	4,062	3,294	4,422	6,186	11,689	7,687	(4,002)	-34%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**5,144**	**4,175**	**15,855**	**6,186**	**26,689**	**7,687**	**(19,002)**	**-71%**
FUND TOTAL	**$ 81,585**	**$ 84,229**	**$ 100,146**	**$ 83,600**	**$ 157,979**	**$ 146,692**	**$ (11,287)**	**-7%**



Fund: 291 Preschool VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/6/2018

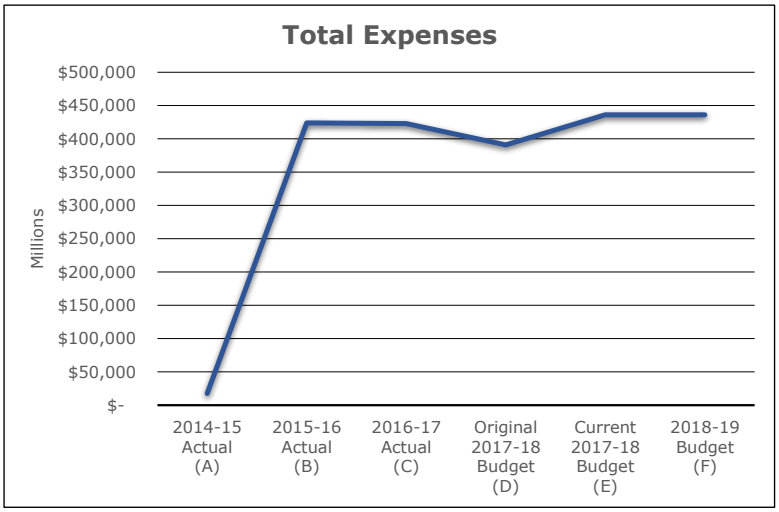
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Counselors	-		-	-	-	-	-	0%
Nurse	-		-	-	-	-	-	0%
Specialist - Department	-		-	-	-	-	-	0%
Certified Sub Total	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	0.88	0.88	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**0.88**	**0.88**	**0%**
STAFFING FTE TOTALS	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.88**	**0.88**	**88%**



IDEA Federal Special Education funds to support preschool students with IEP's.

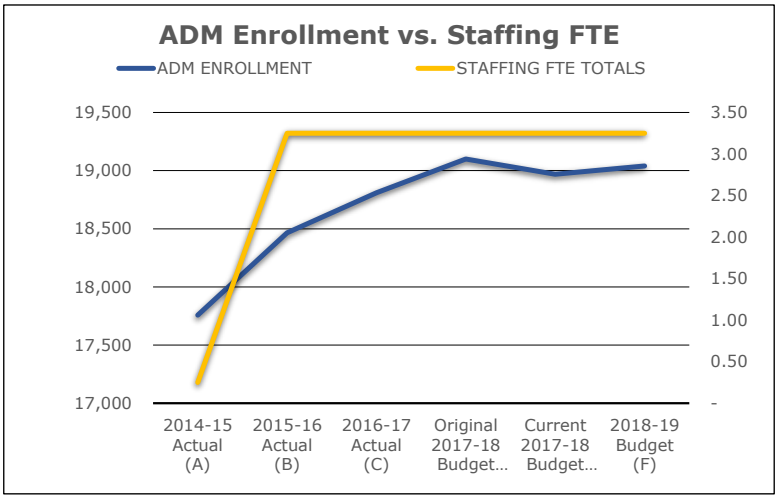
Fund: 297 Project Aware
Location: 502 Federal Programs
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 8,304	$ 298,308	$ 284,439	$ 287,289	$ 280,934	$ 290,093	$ 9,159	3%
320 Non-Certificated Salaries	$ -	344	2,100	900	825	825	-	0%
360 Employee Benefits	$ 1,209	100,511	92,538	56,223	96,423	96,423	-	0%
Subtotal Personnel	**9,513**	**399,163**	**379,077**	**344,412**	**378,182**	**387,341**	**9,159**	**2%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	1,400	-	-	-	-	-	0%
420 Staff Travel	1,146	762	1,353	2,710	4,139	4,139	-	0%
425 Student Travel	-	540	1,501	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	420	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	6,075	5,142	22,230	15,000	21,497	21,497	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	877	16,582	18,672	28,934	32,267	23,108	(9,159)	-28%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**8,098**	**24,846**	**43,756**	**46,644**	**57,903**	**48,744**	**(9,159)**	**-16%**
FUND TOTAL	**$ 17,611**	**$ 424,009**	**$ 422,833**	**$ 391,055**	**$ 436,085**	**$ 436,085**	**$ -**	**0%**



Fund: 297 Project Aware
Location: 502 Federal Programs
Date: 6/6/2018

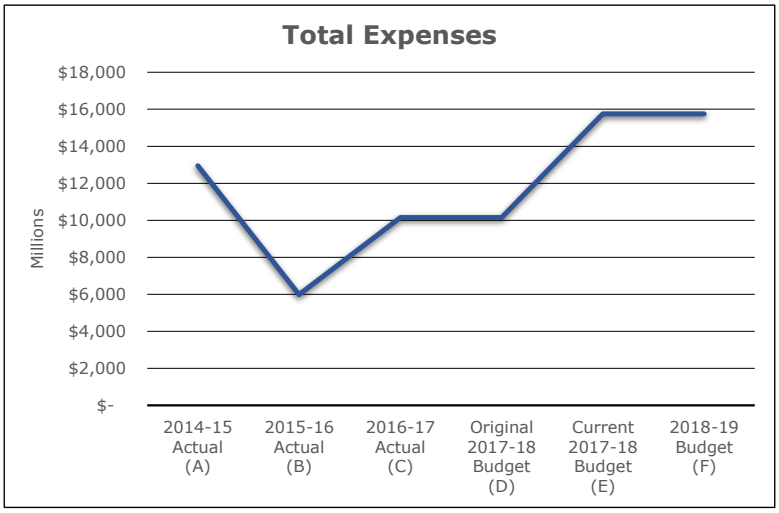
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	3.00	3.00	3.00	3.00	3.00	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	0.25	0.25	0.25	0.25	0.25	0.25	-	0%
Certified Sub Total	**0.25**	**3.25**	**3.25**	**3.25**	**3.25**	**3.25**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**0.25**	**3.25**	**3.25**	**3.25**	**3.25**	**3.25**	**-**	**0%**



Funds provided to improve school safety by addressing mental health issues in school-aged youth in Alaska and specifically benefits MSBSD's alternative schools.

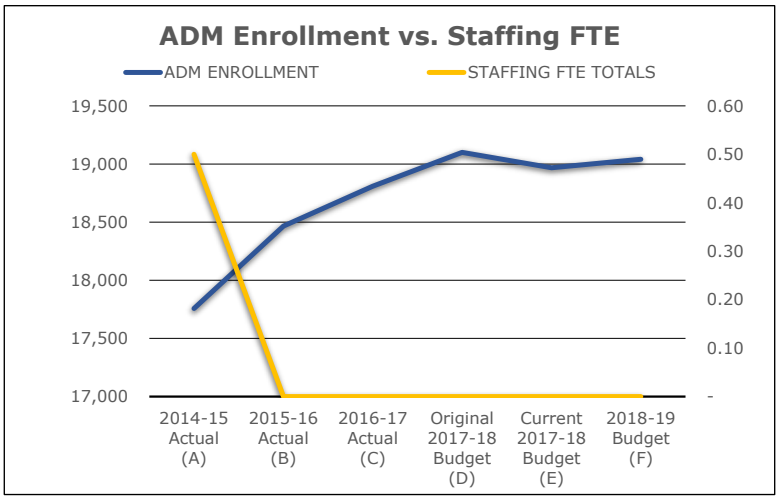
Fund: 310 Level II School Improvement
Location: 502 Federal Programs
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	14,609	9,486	-	-	-	-	-	0%
360 Employee Benefits	4,421	2,611	-	-	-	-	-	0%
Subtotal Personnel	**19,030**	**12,097**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	7,500	-	37,040	-	(37,040)	-100%
420 Staff Travel	-	3,326	10,344	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	699	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	4,461	45,556	1,219	1,219	-	(1,219)	-100%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	997	809	2,961	98	2,960	-	(2,960)	-100%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**997**	**8,596**	**67,061**	**1,317**	**41,219**	**-**	**(41,219)**	**-100%**
FUND TOTAL	**$ 20,027**	**$ 20,693**	**$ 67,061**	**$ 1,317**	**$ 41,219**	**$ -**	**$ (41,219)**	**-100%**



Fund: 310 Level II School Improvement
Location: 502 Federal Programs
Date: 6/6/2018

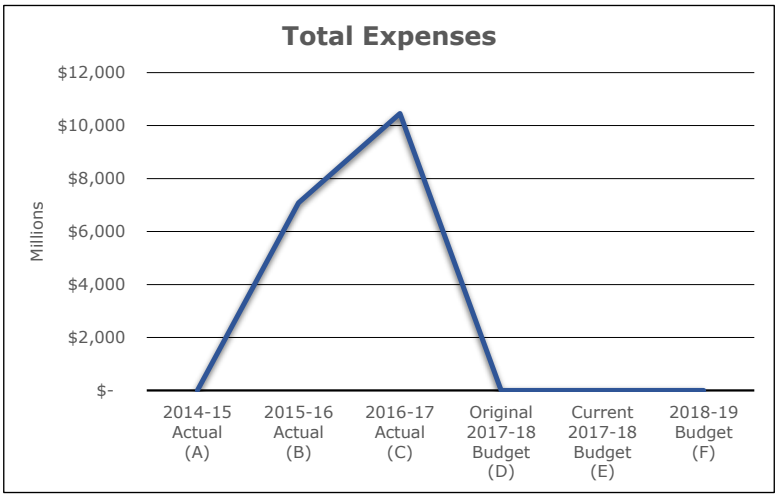
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	0.50	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**0.50**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**0.50**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Assists Burchell High in reaching their goals as a Title I Focus School in the areas of Leadership and staff development as well as implementing selected elements of the school's improvement plan.

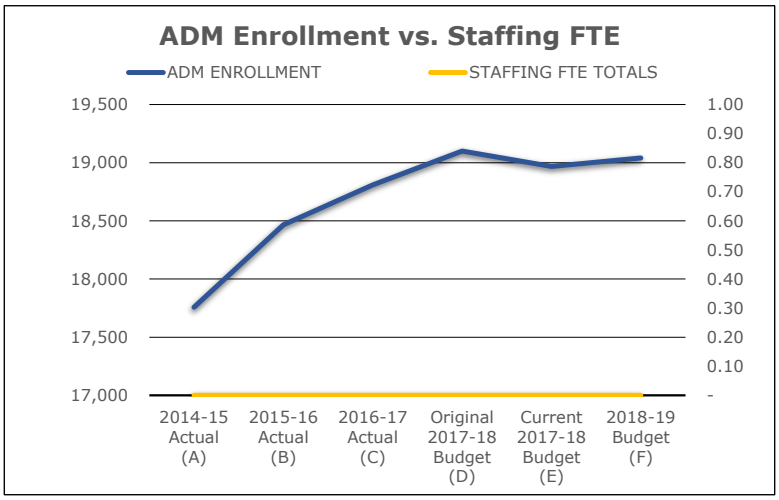
Fund: 350 Federal Souces Direct
Location: 502 Federal Programs
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	4,160	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	690	132	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	2,237	10,325	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**7,087**	**10,457**	**-**	**-**	**-**	**-**	**0%**
FUND TOTAL	**$ -**	**$ 7,087**	**$ 10,457**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 350 Federal Sources Direct
Location: 502 Federal Programs
Date: 6/6/2018

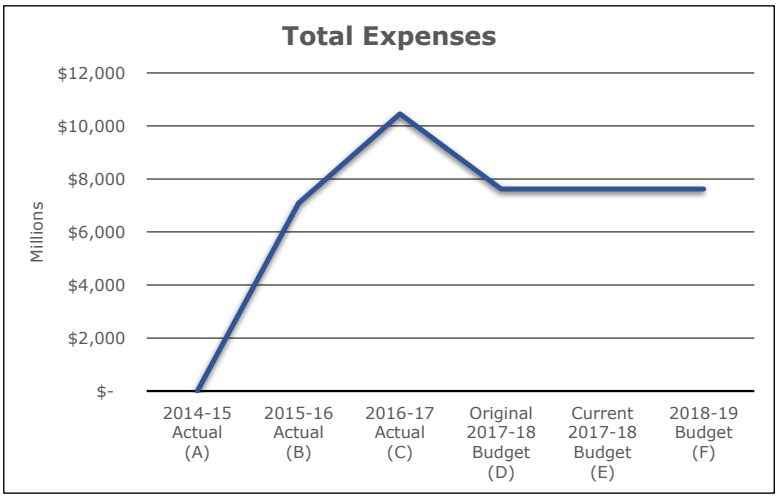
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Federally allocated mini-grants.

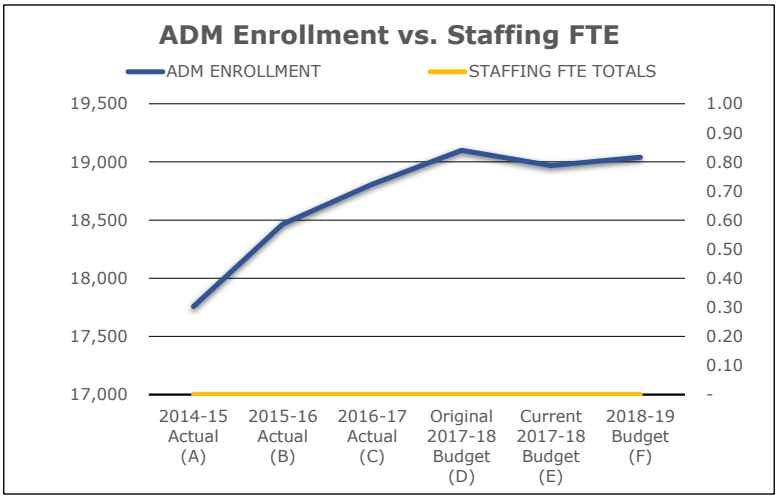
Fund: 350 Air Force Wings Grant
Location: 505 Career and Technical Education
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	4,160	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	690	132	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	2,237	10,325	7,623	7,623	7,623	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**7,087**	**10,457**	**7,623**	**7,623**	**7,623**	**-**	**0%**
FUND TOTAL	**$ -**	**$ 7,087**	**$ 10,457**	**$ 7,623**	**$ 7,623**	**$ 7,623**	**$ -**	**0%**



Fund: 350 Air Force Wings Grant
Location: 505 Career and Technical Education
Date: 6/6/2018

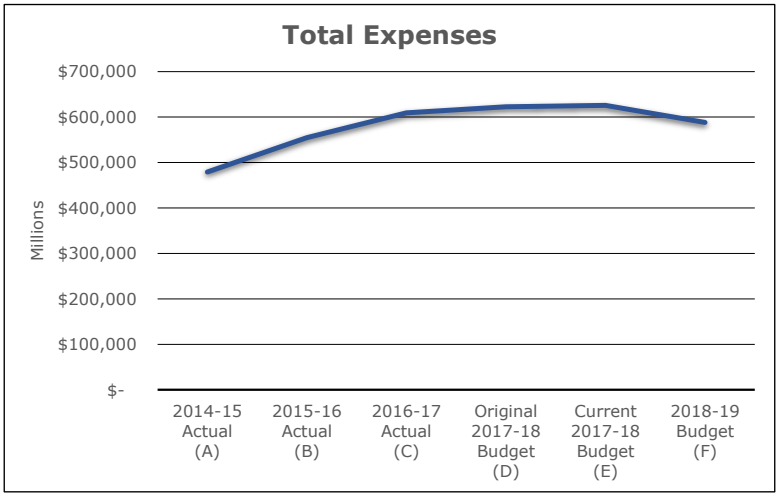
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



A grant provided by the US Air Force to support the Air Force JROTC program at Wasilla High School.

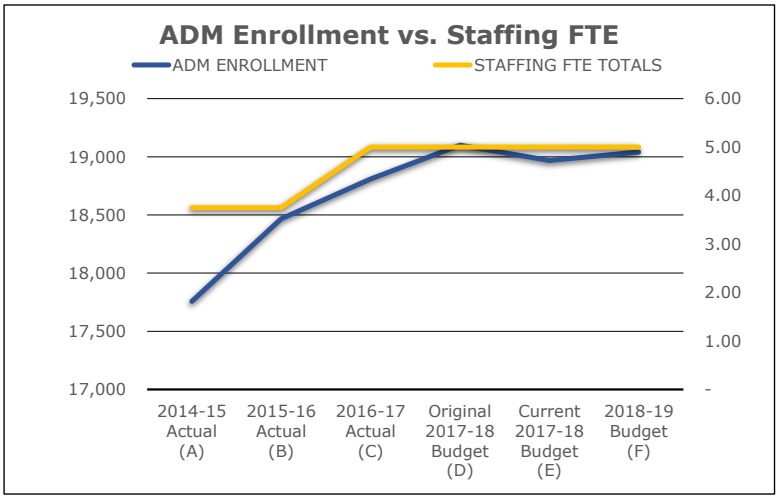
Fund: 352 Indian Education
Location: 502 Federal Programs
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 253,396	$ 313,161	$ 351,635	$ 326,232	$ 294,931	$ 294,931	$ -	0%
320 Non-Certificated Salaries	32,540	17,548	18,088	27,548	29,848	29,848	-	0%
360 Employee Benefits	113,613	139,509	161,520	171,968	163,559	163,559	-	0%
Subtotal Personnel	**399,549**	**470,218**	**531,243**	**525,748**	**488,338**	**488,338**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	21,200	29,592	15,000	20,000	55,000	33,449	(21,551)	-39%
420 Staff Travel	2,156	2,556	11,841	7,000	1,000	1,000	-	0%
425 Student Travel	-	1,796	837	1,000	3,401	3,401	-	0%
430 Utilities	-	-	-		-	-	-	0%
435 Energy	-	-	-		-	-	-	0%
440 Purchased Services	442	442	1,000	500	500	500	-	0%
445 Insurance & Bond Premiums	-	-	-		-	-	-	0%
450 Supplies & Materials	31,727	28,040	22,414	21,737	30,711	30,000	(711)	-2%
490 Other Expenses	180	145	30	500	500	500	-	0%
495 Indirect	23,855	21,685	26,906	46,061	46,298	30,812	(15,486)	-33%
510 Equipment	-	-	-		-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**79,560**	**84,256**	**78,028**	**96,798**	**137,410**	**99,662**	**(37,748)**	**-27%**
FUND TOTAL	**$ 479,109**	**$ 554,474**	**$ 609,271**	**$ 622,546**	**$ 625,748**	**$ 588,000**	**$ (37,748)**	**-6%**



Fund: 352 Indian Education
Location: 502 Federal Programs
Date: 6/6/2018

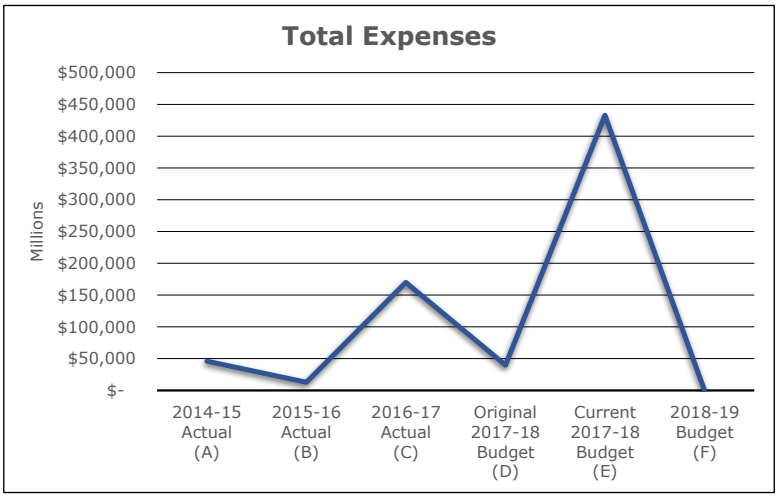
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	3.50	3.50	4.75	4.75	4.25	4.25	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**3.50**	**3.50**	**4.75**	**4.75**	**4.25**	**4.25**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	0.25	0.25	0.25	0.25	0.75	0.75	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**0.25**	**0.25**	**0.25**	**0.25**	**0.75**	**0.75**	**-**	**0%**
STAFFING FTE TOTALS	**3.75**	**3.75**	**5.00**	**5.00**	**5.00**	**5.00**	**-**	**0%**



Funds provided to meet the unique academic needs of American Indians and Alaskan Natives.

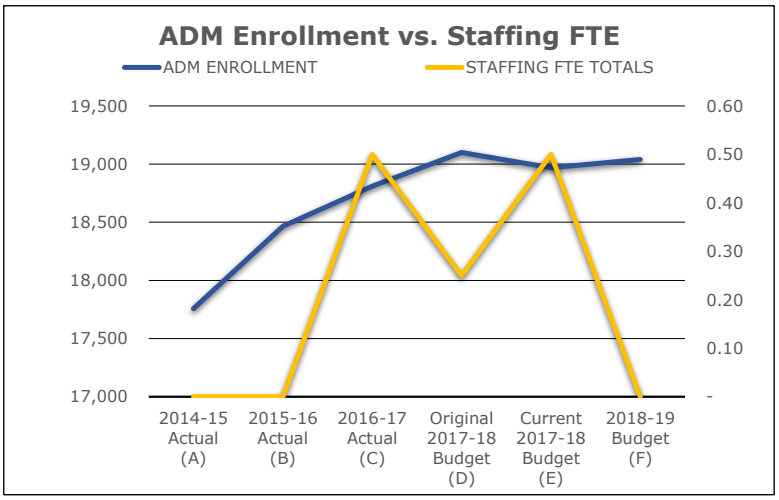
Fund: 370 Contributions from Local Sources
Location: 502 Federal Programs
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ 34,044	$ 26,879	$ 259,111	$ -	$ (259,111)	-100%
320 Non-Certificated Salaries	-	-	10,657		-	-	-	0%
360 Employee Benefits	-	-	8,443	7,989	12,795	-	(12,795)	-100%
Subtotal Personnel	**-**	**-**	**53,144**	**34,868**	**271,906**	**-**	**(271,906)**	**-100%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	7,000	-	9,900	-	(9,900)	-100%
420 Staff Travel	-	-	1,000	1,000	3,180	-	(3,180)	-100%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	1,324	506	390	-	5,000	-	(5,000)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	2,701	7,658	106,518	1,172	139,037	-	(139,037)	-100%
490 Other Expenses	-	4,550	-	-	-	-	-	0%
495 Indirect	-	-	1,776	2,960	3,858	-	(3,858)	-100%
510 Equipment	41,930	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**45,955**	**12,714**	**116,684**	**5,132**	**160,975**	**-**	**(160,975)**	**-100%**
FUND TOTAL	**$ 45,955**	**$ 12,714**	**$ 169,828**	**$ 40,000**	**$ 432,881**	**$ -**	**$ (432,881)**	**-100%**



Fund: 370 Contributions from Local Sources
Location: 502 Federal Programs
Date: 6/6/2018

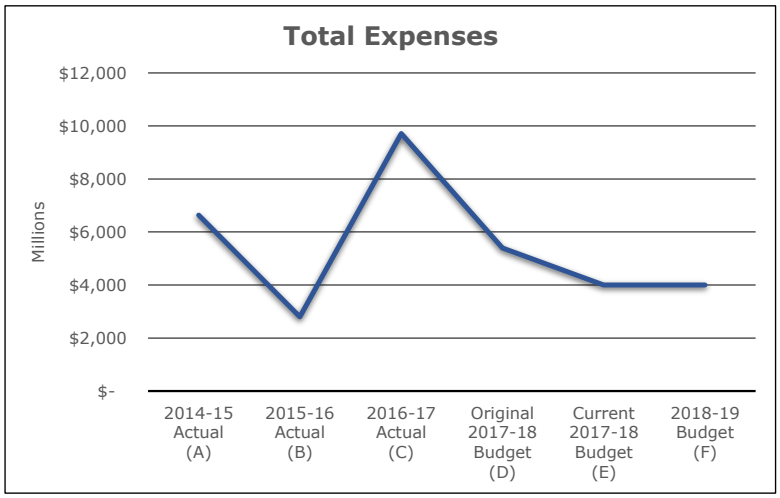
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	0.25	-	(0.25)	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	100%
Certified Sub Total	**-**	**-**	**-**	**-**	**0.25**	**-**	**(0.25)**	**100%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	0.50	0.25	0.25	-	(0.25)	-100%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**0.50**	**0.25**	**0.25**	**-**	**(0.25)**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**0.50**	**0.25**	**0.50**	**-**	**(0.50)**	**0%**



Grants awarded to schools that are typically less than $25,000. Includes Big Brothers/Big Sisters and donations to the schools.

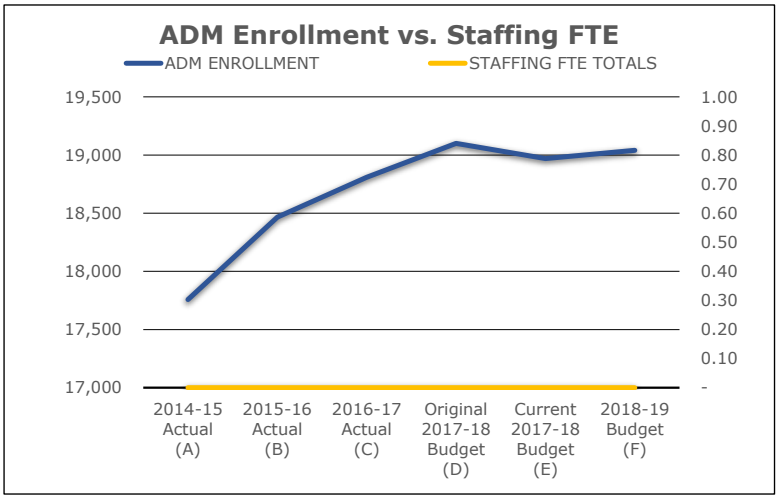
Fund: 371 Community Enrichment - Trapper Creek
Location: 502 Federal Programs
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ 600	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	4,728	1,823	2,450	3,700	3,032	3,032	-	0%
360 Employee Benefits	1,369	494	759	1,200	947	947	-	0%
Subtotal Personnel	**6,097**	**2,317**	**3,809**	**4,900**	**3,979**	**3,979**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	191	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	543	484	5,715	500	21	21	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-		-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**543**	**484**	**5,906**	**500**	**21**	**21**	**-**	**0%**
FUND TOTAL	**$ 6,640**	**$ 2,801**	**$ 9,715**	**$ 5,400**	**$ 4,000**	**$ 4,000**	**$ -**	**0%**



Fund: 371 Community Enrichment - Trapper Creek
Location: 502 Federal Programs
Date: 6/6/2018

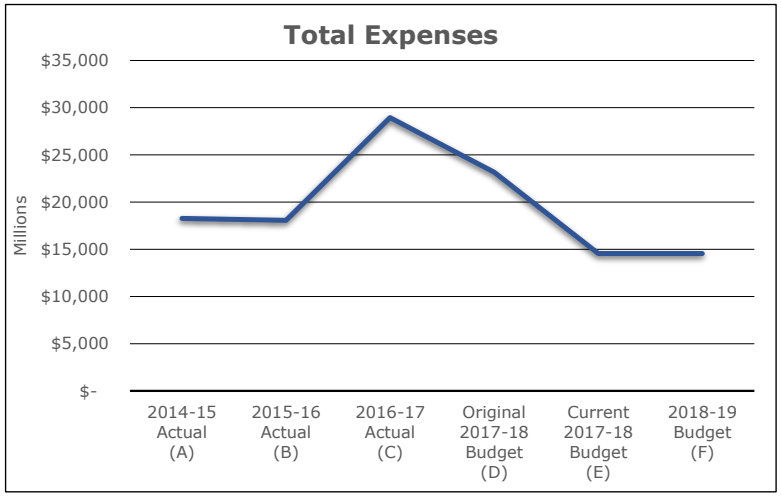
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



The Community Enrichment Grant at Trapper Creek has been funded by the Mat-Su Borough.

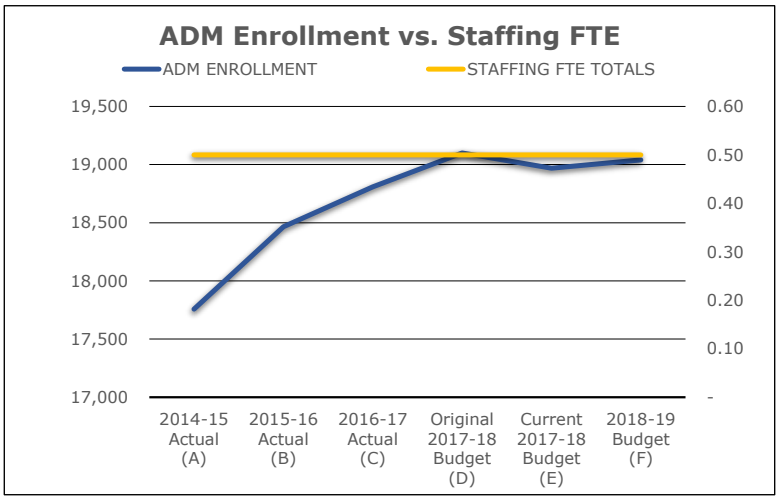
Fund: 374 Community Enrichment - Talkeetna
Location: 502 Federal Programs
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	15,412	16,065	24,214	18,945	13,373	13,373	-	0%
360 Employee Benefits	2,871	1,477	4,574	3,342	1,144	1,144	-	0%
Subtotal Personnel	**18,283**	**17,542**	**28,788**	**22,287**	**14,517**	**14,517**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	511	160	862	33	33	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**511**	**160**	**862**	**33**	**33**	**-**	**0%**
FUND TOTAL	**$ 18,283**	**$ 18,053**	**$ 28,948**	**$ 23,149**	**$ 14,550**	**$ 14,550**	**$ -**	**0%**



Fund: 374 Community Enrichment - Talkeetna
Location: 502 Federal Programs
Date: 6/6/2018

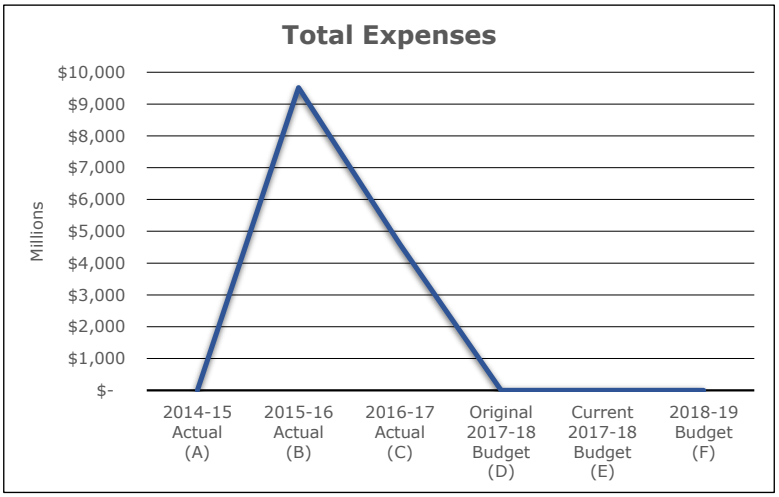
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**-**	**0%**
STAFFING FTE TOTALS	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**-**	**0%**



The Community Enrichment Grant at Talkeetna has been funded by the Mat-Su Borough.

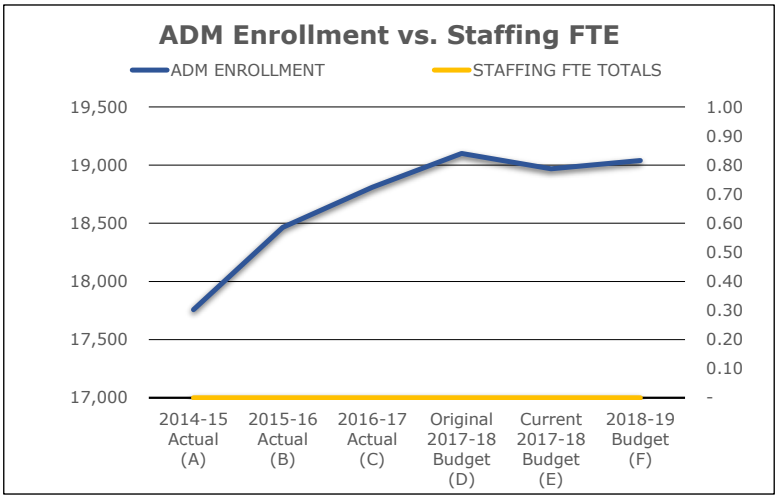
Fund: 375 Knik Tribal Council
Location: 502 Federal Programs
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ 8,179	$ 4,006	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	1,236	589	-	-	-	-	0%
Subtotal Personnel	**-**	**9,415**	**4,595**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	103	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**103**	**-**	**-**	**-**	**-**	**-**	**0%**
FUND TOTAL	**$ -**	**$ 9,518**	**$ 4,595**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 375 Knik Tribal Council
Location: 502 Federal Programs
Date: 6/6/2018

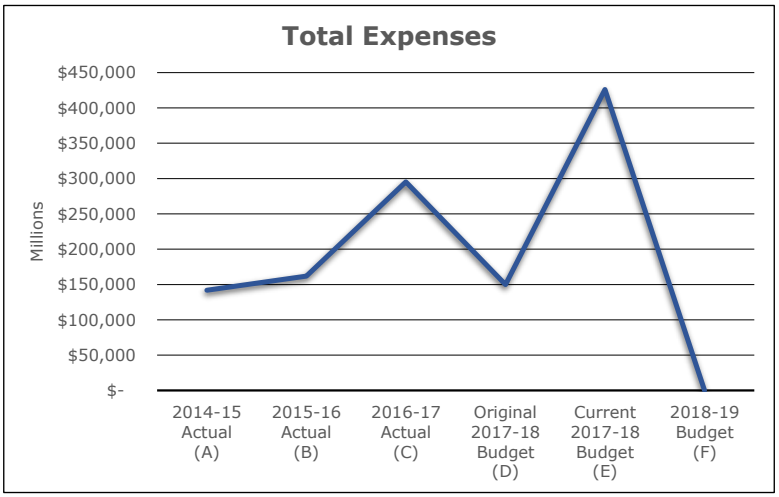
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds received from Knik Tribal Council. Funds generally provide for teachers to support Knik Tribal Council's activities such as summer Fish Camp.

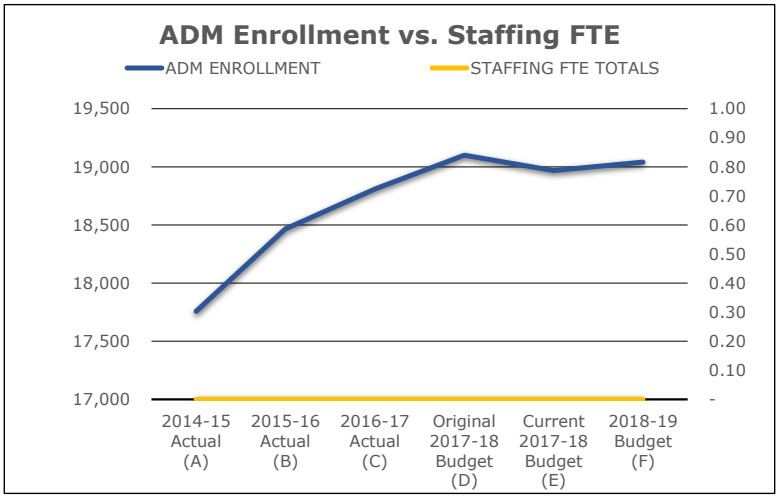
Fund: 387 Mat-Su Health Foundation Grants
Location: 502 Federal Programs
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 17,239	$ 22,009	$ 28,725	$ 15,000	$ 16,000	$ -	$ (16,000)	-100%
320 Non-Certificated Salaries	2,478	3,235	8,730	5,000	70,800	-	(70,800)	-100%
360 Employee Benefits	770	1,571	5,211	2,800	8,950	-	(8,950)	-100%
Subtotal Personnel	**20,487**	**26,815**	**42,666**	**22,800**	**95,750**	**-**	**(95,750)**	**-100%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	15,345	27,940	37,815	25,000	63,080	-	(63,080)	-100%
420 Staff Travel	-	-	-	-	5,000	-	(5,000)	-100%
425 Student Travel	3,586	4,733	4,430	2,500	131,190	-	(131,190)	-100%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	6,215	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	93,311	95,534	203,886	96,200	107,381	-	(107,381)	-100%
490 Other Expenses	9,023	599	6,570	3,500	12,000	-	(12,000)	-100%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	11,702	-	(11,702)	-100%
540 Capital Improvements	-	-	-	-	-	-	-	0%
550 Transfers to other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**121,265**	**135,021**	**252,701**	**127,200**	**330,353**	**-**	**(330,353)**	**-100%**
FUND TOTAL	**$ 141,752**	**$ 161,836**	**$ 295,367**	**$ 150,000**	**$ 426,103**	**$ -**	**$ (426,103)**	**-100%**



Fund: 387 Mat-Su Health Foundation Grants
Location: 502 Federal Programs
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,465.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



To help provide a stronger focus on Mental Health.

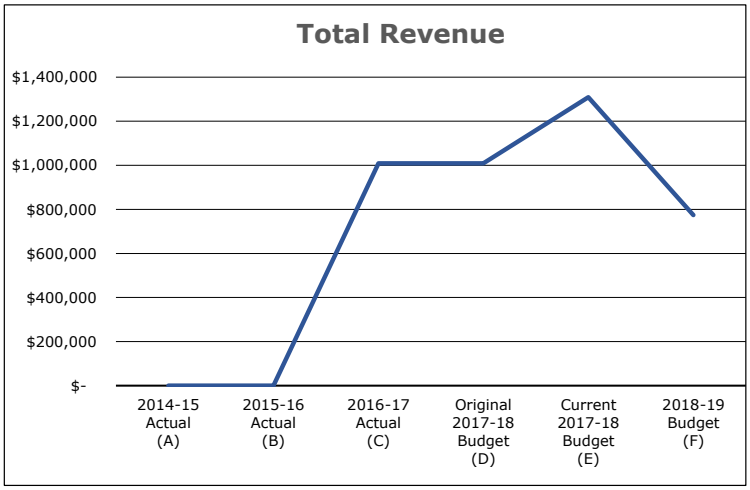
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Debt Service Fund

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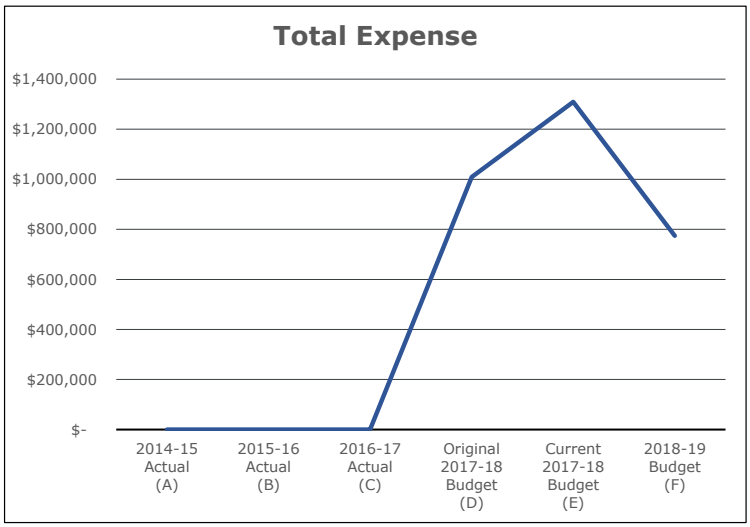
Fund: 400 Debt Service Revenue
Location: District Wide
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
REVENUE FROM LOCAL SOURCES:								
Borough Direct Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	-	0%
Food Services	-	-	-	-	-	-	-	0%
Earnings On Investments	-	-	-	-	-	-	-	0%
Other Local Revenue	-	-	-	-	-	-	-	0%
Tuition From Students	-	-	-	-	-	-	-	0%
Total Revenue From Local Sources	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
REVENUE FROM STATE SOURCES:								
Foundation Program	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
School Improvement	-	-	-	-	-	-	-	0%
50% Iser Grant	-	-	-	-	-	-	-	0%
Energy Relief Grant	-	-	-	-	-	-	-	0%
Tuition	-	-	-	-	-	-	-	0%
TRS On-Behalf	-	-	-	-	-	-	-	0%
PERS On-Behalf	-	-	-	-	-	-	-	0%
Other State Revenue	-	-	-	-	-	-	-	0%
Total Revenue From State Sources	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
REVENUE FROM FEDERAL SOURCES:								
Direct	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
E-Rate	-	-	-	-	-	-	-	0%
Medicaid Reimbursement	-	-	-	-	-	-	-	0%
AK & Other Intermediate Agencies	-	-	-	-	-	-	-	0%
Total Revenue From Federal Sources	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
Appropriation from Fund Balance	$ -	$ -	$ -	$ 1,009,000	$ 1,009,000	$ 774,474	$ (234,526)	-23%
Transfers from Other Funds	-	-	1,009,000		300,000	-	(300,000)	-100%
Total Appropriations & Transfers	**-**	**-**	**1,009,000**	**1,009,000**	**1,309,000**	**774,474**	**(534,526)**	**-41%**
REVENUE TOTALS	**$ -**	**$ -**	**$ 1,009,000**	**$ 1,009,000**	**$ 1,309,000**	**$ 774,474**	**$ (534,526)**	**-41%**



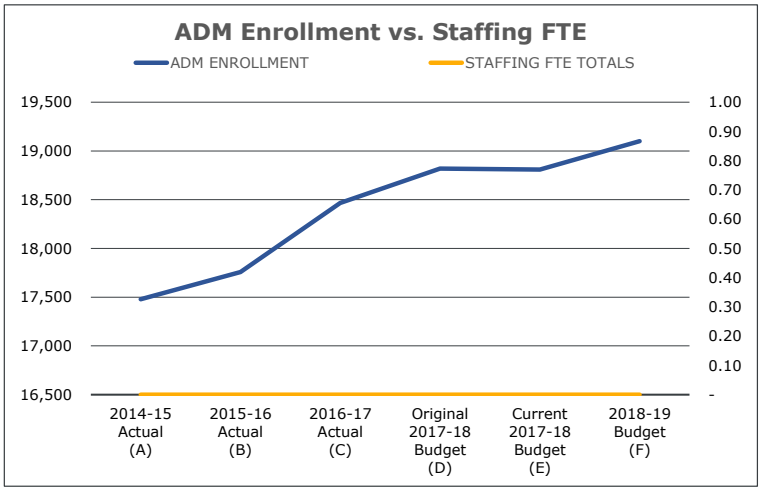
Fund: 400 Debt Service Expense
Location: District Wide
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	$ -	$ -	$ -	$ -	$ -	$ -	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	9,000	9,000	9,000	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Projects	-	-	-	1,000,000	1,300,000	765,474	(534,526)	-41%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**-**	**1,009,000**	**1,309,000**	**774,474**	**(534,526)**	**-41%**
FUND TOTAL	**$ -**	**$ -**	**$ -**	**$ 1,009,000**	**$ 1,309,000**	**$ 774,474**	**$ (534,526)**	**-41%**



Fund: 400 Debt Service Staffing
Location: District Wide
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,478.95**	**17,757.43**	**18,465.59**	**18,819.00**	**18,809.04**	**19,100.00**	**290.96**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



This fund was established on June 7, 2017 with the adoption of School Board resolution 17-007 to account for accumulated resources for Fronteras Charter School's long-term debt obligation.

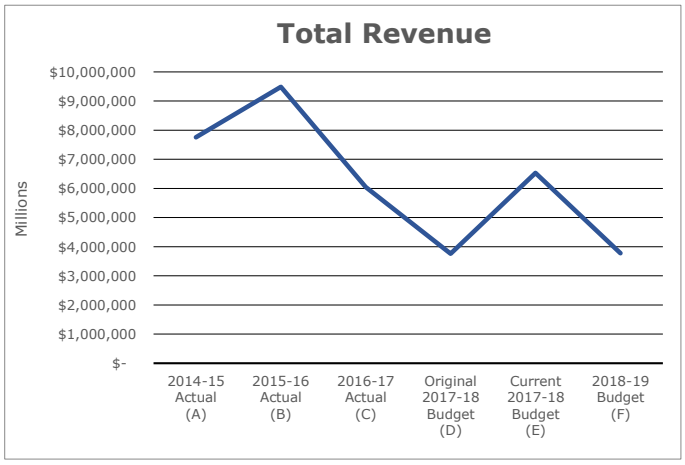
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Capital Improvement Funds

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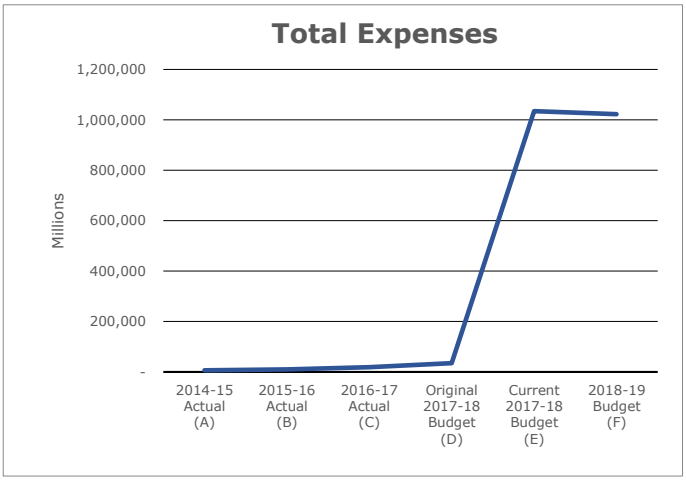
Fund: Capital Improvement Project Funds Revenue Summary
Location: District Wide
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
REVENUE FROM LOCAL SOURCES:								
Borough Direct Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
Food Services	-	-	-	-	-	-	-	0%
Earnings On Investments	-	-	-	-	-	-	-	0%
Other Local Revenue	4,308,831	5,722,877	3,327,942	800,846	725,192	166,260	(558,932)	-77%
Tuition From Students	-	-	-	-	-	-	-	0%
Total Revenue From Local Sources	**4,308,831**	**5,722,877**	**3,327,942**	**800,846**	**725,192**	**166,260**	**(558,932)**	**-77%**
REVENUE FROM STATE SOURCES:								
Foundation Program	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
School Improvement	-	-	-	-	-	-	-	0%
50% Iser Grant	-	-	-	-	-	-	-	0%
Energy Relief Grant	-	-	-	-	-	-	-	0%
Tuition	-	-	-	-	-	-	-	0%
TRS On-Behalf	-	-	-	-	-	-	-	0%
PERS On-Behalf	-	-	-	-	-	-	-	0%
Other State Revenue	445,008	87,940	64,719	250,474	250,474	180,865	(69,609)	-28%
Total Revenue From State Sources	**445,008**	**87,940**	**64,719**	**250,474**	**250,474**	**180,865**	**(69,609)**	**-28%**
REVENUE FROM FEDERAL SOURCES:								
Direct	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
E-Rate	-	-	-	-	-	-	-	0%
Medicaid Reimbursement	-	-	-	-	-	-	-	0%
AK & Other Intermediate Agencies	-	-	-	-	-	-	-	0%
Total Revenue From Federal Sources	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
Appropriation from Fund Balance	$ -	$ 1,700,908	$ 1,803,205	$ 2,708,346	$ 2,677,117	$ 3,431,404	754,287	28%
Transfers from Other Funds	3,000,000	1,975,000	850,000	-	2,880,730	-	(2,880,730)	-100%
Total Appropriations & Transfers	**3,000,000**	**3,675,908**	**2,653,205**	**2,708,346**	**5,557,847**	**3,431,404**	**(2,126,443)**	**-38%**
REVENUE TOTALS	**$ 7,753,839**	**$ 9,486,725**	**$ 6,045,866**	**$ 3,759,667**	**$ 6,533,513**	**$ 3,778,529**	**$ (2,754,984)**	**-42%**



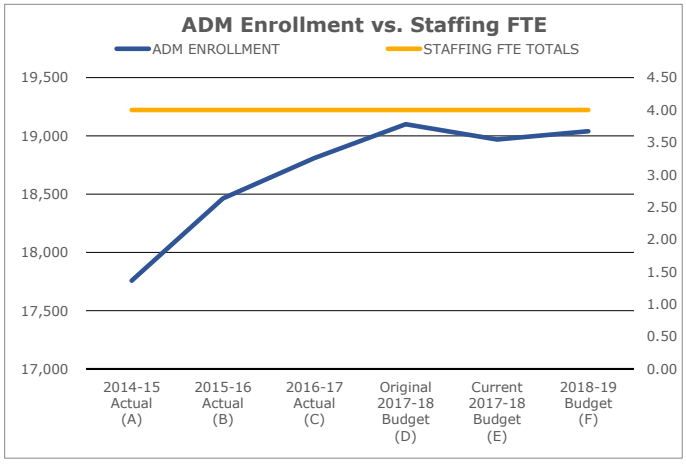
Fund: Capital Improvement Project Funds Expense Summary
Location: District Wide
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 256,554	$ 107,089	$ 183,435	$ 257,976	$ 152,419	$ 116,056	$ (36,363)	-24%
320 Non-Certificated Salaries	170,136	171,890	156,092	107,500	40,000	26,463	(13,537)	-34%
360 Employee Benefits	78,170	74,247	103,801	75,234	62,091	58,198	(3,893)	-6%
Subtotal Personnel	**504,860**	**353,226**	**443,328**	**440,710**	**254,510**	**200,717**	**(53,793)**	**-21%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	329,894	87,523	152,287	172,874	205,820	106,461	(99,359)	-48%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	1,731	812	5,132	-	-	-	-	0%
430 Utilities	462,141	506,255	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	2,045,179	1,398,387	1,447,601	1,875,885	2,797,932	930,660	(1,867,272)	-67%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	2,588,377	4,801,532	3,516,153	1,007,313	1,586,844	1,149,237	(437,607)	-28%
490 Other Expenses	103,365	34,993	25,391	10,745	57,915	13,328	(44,587)	-77%
510 Equipment	765,104	2,054,388	397,236	217,565	516,285	355,776	(160,509)	-31%
520 Land Acquisition	-	239,609	40,238	-	79,632	-	(79,632)	-100%
540 Capitalized Software	6,400	10,000	18,500	34,575	1,034,575	1,022,350	(12,225)	-1%
Subtotal Non Personnel	**6,302,191**	**9,133,499**	**5,602,538**	**3,318,957**	**6,279,003**	**3,577,812**	**(2,701,191)**	**-43%**
FUND TOTAL	**$ 6,807,051**	**$ 9,486,725**	**$ 6,045,866**	**$ 3,759,667**	**$ 6,533,513**	**$ 3,778,529**	**$ (2,754,984)**	**-42%**



Fund: Capital Improvement Project Funds Staffing Summary
Location: District Wide
Date: 6/6/2018

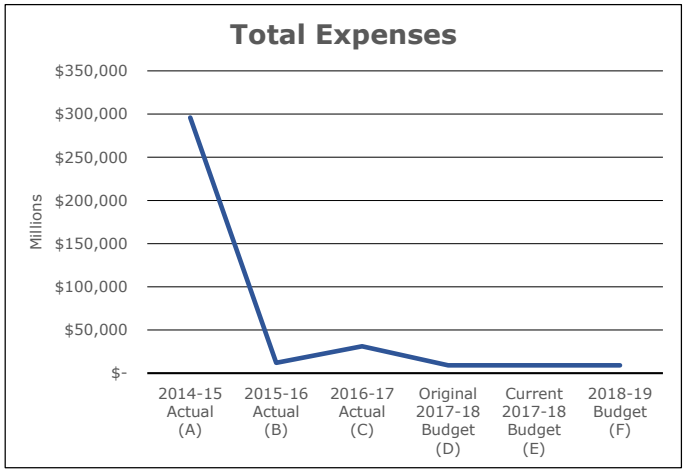
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Speciailist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**	**-**	**0%**
STAFFING FTE TOTALS	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**	**4.00**	**-**	**0%**



Capital Improvement Funds are used to account for all resources used for acquiring capital facilities including real property, initial equipment, additions, and major repairs or improvements to facilities. All projects are funded by State Construction Grants, Bonded Indebtedness, and District designated appropriations.

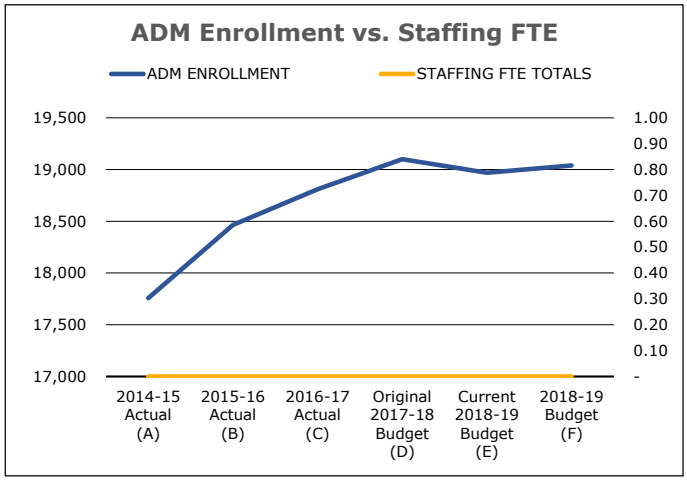
Fund: 243 MSBSD Direct Small Legislative Grants
Location: 501 District Wide
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	-	-	-	-	-	-	-	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	250,000	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	2,153	-	16,243	9,088	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	43,785	12,056	14,816	-	9,088	9,088	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
520 Land Acquisition	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**295,938**	**12,056**	**31,059**	**9,088**	**9,088**	**9,088**	**-**	**0%**
FUND TOTAL	**$ 295,938**	**$ 12,056**	**$ 31,059**	**$ 9,088**	**$ 9,088**	**$ 9,088**	**$ -**	**0%**



Fund: 243 MSBSD Direct Small Legislative Grants
Location: 501 District Wide
Date: 6/6/2018

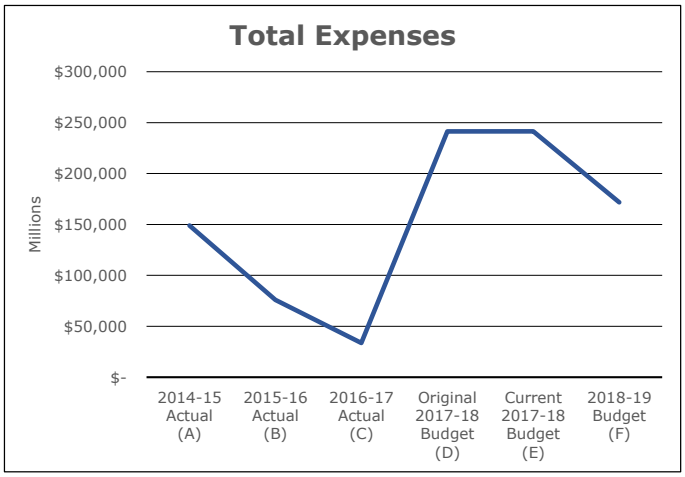
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2018-19 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds set aside by the State Legislature in the States Capital Budget for communities and organizations for identified purposes. Any funds expended in this funds are considered under the jurisdiction of the District.

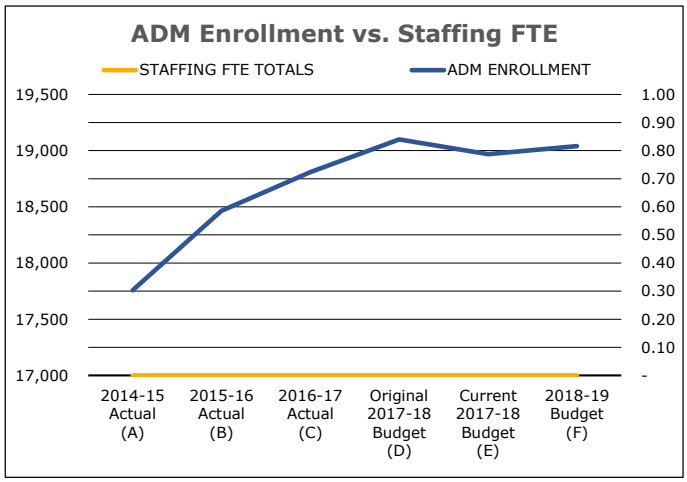
Fund: 244 MSBSD Direct Large Legislative Grants
Location: 501 District Wide
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	-	-	19,150	176,019	132,419	108,619	(23,800)	-18%
320 Non-Certificated Salaries	46,800	38,100	-	-	-	-	-	0%
360 Employee Benefits	919	1,083	545	27,382	27,381	26,669	(712)	-3%
Subtotal Personnel	**47,719**	**39,183**	**19,695**	**203,401**	**159,800**	**135,288**	**(24,512)**	**-15%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	73,250	11,600	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	12,815	37,986	37,986	36,489	(1,497)	-4%
490 Other Expenses	28,100	25,100	1,150	-	43,600	-	(43,600)	-100%
510 Equipment	-	-	-	-	-	-	-	0%
520 Land Acquisition		-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**101,350**	**36,700**	**13,965**	**37,986**	**81,586**	**36,489**	**(45,097)**	**-55%**
FUND TOTAL	**$ 149,069**	**$ 75,883**	**$ 33,660**	**$ 241,387**	**$ 241,386**	**$ 171,777**	**$ (69,609)**	**-29%**



Fund: 244 MSBSD Direct Large Legislative Grants
Location: 501 District Wide
Date: 6/6/2018

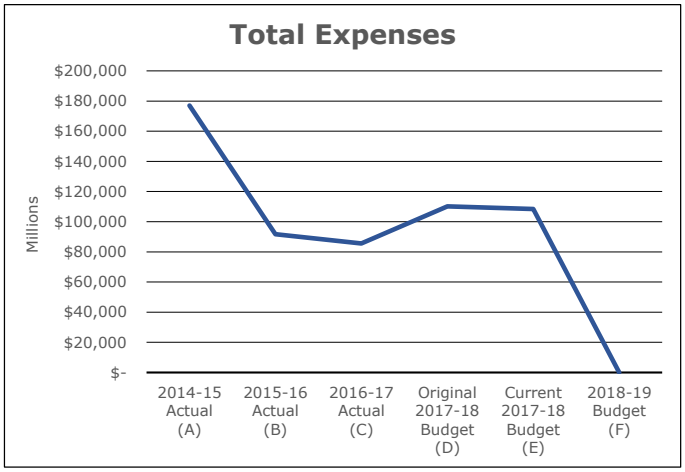
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds set aside by the State Legislature in the States Capital Budget for communities and organizations for identified purposes. Any funds expended in this funds are considered under the jurisdiction of the District.

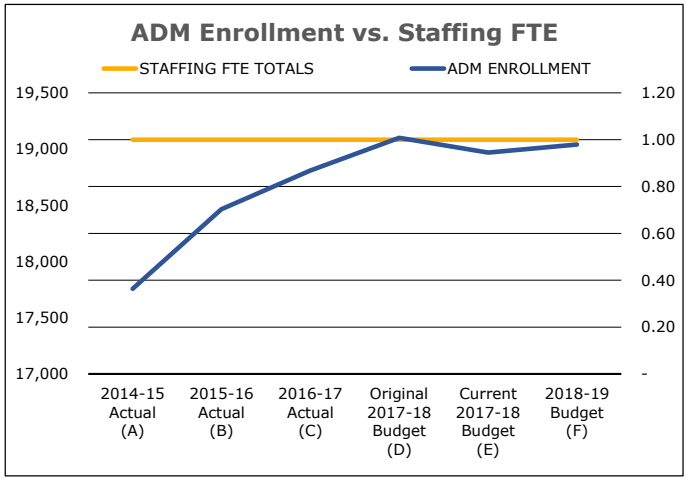
Fund: 503 Legislative Grants Fund-Small
Location: 501 District Wide
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	20,598	7,774	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	38,000	32,672	41,480	45,375	48,627	-	(48,627)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	65,653	38,444	36,303	25,985	45,901	-	(45,901)	-100%
490 Other Expenses	25	-	-	-	-	-	-	0%
510 Equipment	73,348	-	-	38,818	13,832	-	(13,832)	-100%
520 Land Acquisition	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**177,026**	**91,714**	**85,557**	**110,178**	**108,360**	-	**(108,360)**	**-100%**
FUND TOTAL	**$ 177,026**	**$ 91,714**	**$ 85,557**	**$ 110,178**	**$ 108,360**	**$ -**	**$ (108,360)**	**-100%**



Fund: 503 Legislative Grants Fund-Small
Location: 501 District Wide
Date: 6/6/2018

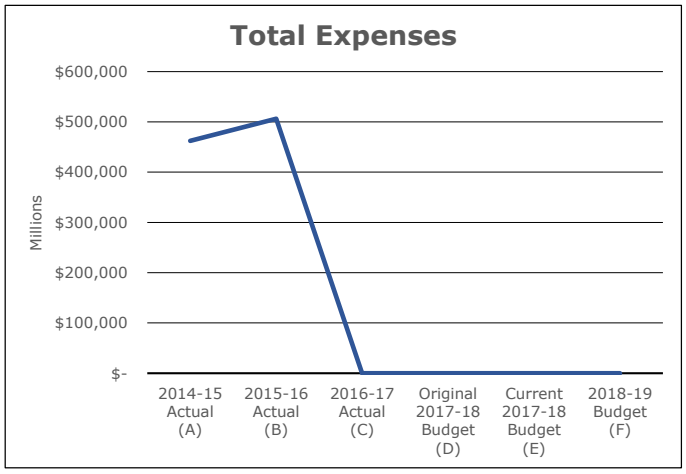
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**
STAFFING FTE TOTALS	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**



Funds used to account for all resources used for acquiring capital facilties including real property, initial equipment, additions and major repairs or improvements to facilities. All projects are funded by other District designated funds.

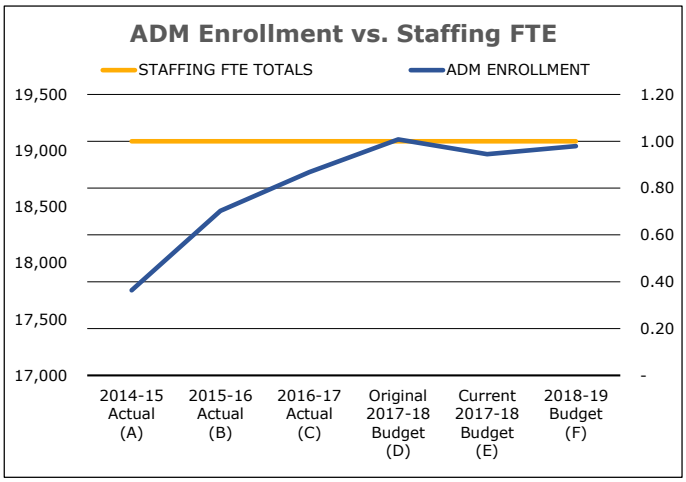
Fund: 504 DW Phone Reimbursement Fund
Location: 501 District Wide
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	462,141	506,255	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
520 Land Acquisition	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**462,141**	**506,255**	-	-	-	-	-	**0%**
FUND TOTAL	**$ 462,141**	**$ 506,255**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 504 DW Phone Reimbursement Fund
Location: 501 District Wide
Date: 6/6/2018

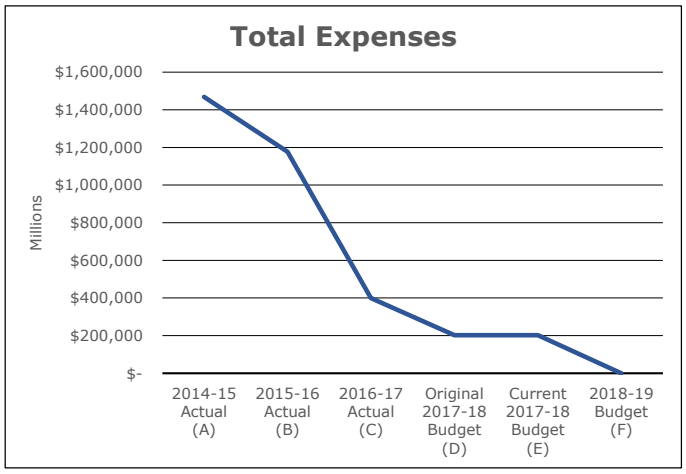
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**
STAFFING FTE TOTALS	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**



Funds used to account for all resources used for acquiring capital facilties including real property, initial equipment, additions and major repairs or improvements to facilities. All projects are funded by other District designated funds.

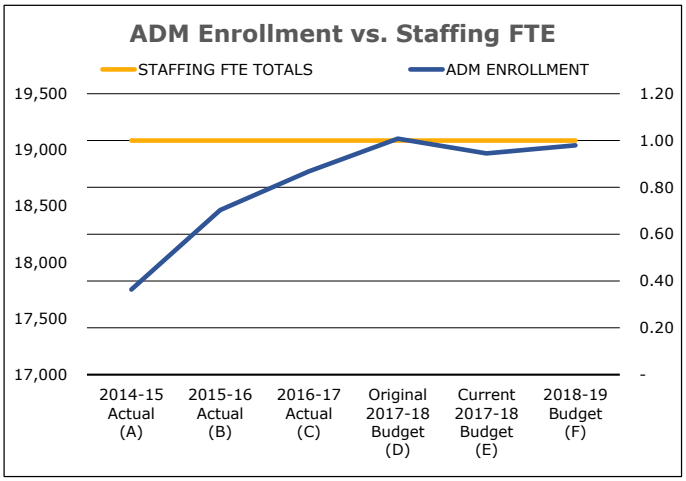
Fund: 505 Legislative Grants Fund-Large
Location: 501 District Wide
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 250,944	$ 86,518	$ 144,967	$ 61,957	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	26,502	-	-	-	-	-	-	0%
360 Employee Benefits	49,664	19,599	43,028	1,928	-	-	-	0%
Subtotal Personnel	**327,110**	**106,117**	**187,995**	**63,885**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	5,894	7,183	7,970	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	1,731	812	5,132	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	814,577	242,635	62,859	137,030	89,733	-	(89,733)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	286,724	224,708	125,210	1,752	112,930	-	(112,930)	-100%
490 Other Expenses	-	9,893	-	-	-	-	-	0%
510 Equipment	32,257	586,174	10,580	-	-	-	-	0%
520 Land Acquisition	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,141,183**	**1,071,405**	**211,751**	**138,782**	**202,663**	-	**(202,663)**	**-100%**
FUND TOTAL	**$ 1,468,293**	**$ 1,177,522**	**$ 399,746**	**$ 202,667**	**$ 202,663**	**$ -**	**$ (202,663)**	**-100%**



Fund: 505 Legislative Grants Fund-Large
Location: 501 District Wide
Date: 6/6/2018

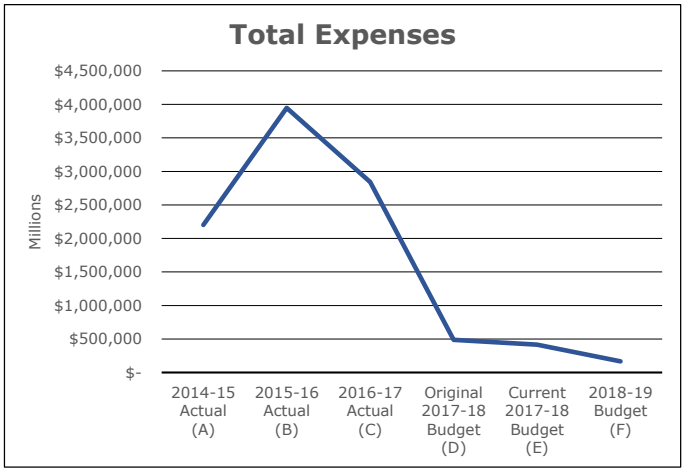
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**
STAFFING FTE TOTALS	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**



Funds used to account for all resources used for acquiring capital facilties including real property, initial equipment, additions and major repairs or improvements to facilities. All projects are funded by other District designated funds.

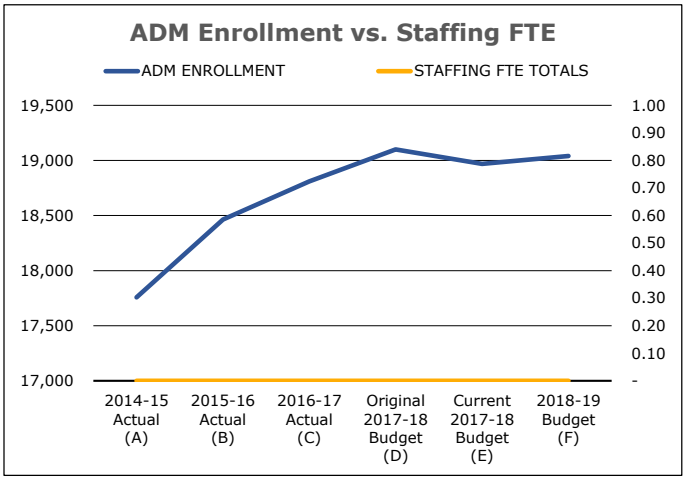
Fund: 506 Bond Reimbursement
Location: 501 District Wide
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	36,036	31,170	31,055	127,277	48,122	18,502	(29,620)	-62%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,742,072	3,442,032	2,512,398	202,631	91,434	8,518	(82,916)	-91%
490 Other Expenses	75,240	-	-	-	-	-	-	0%
510 Equipment	348,023	474,185	299,185	158,093	274,613	139,240	(135,373)	-49%
520 Land Acquisition	-	-	-	-	-	-	-	0%
540 Capitalized Software	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**2,201,371**	**3,947,387**	**2,842,638**	**488,001**	**414,169**	**166,260**	**(247,909)**	**-60%**
FUND TOTAL	**$ 2,201,371**	**$ 3,947,387**	**$ 2,842,638**	**$ 488,001**	**$ 414,169**	**$ 166,260**	**$ (247,909)**	**-60%**



Fund: 506 Bond Reimbursement
Location: 501 District Wide
Date: 6/6/2018

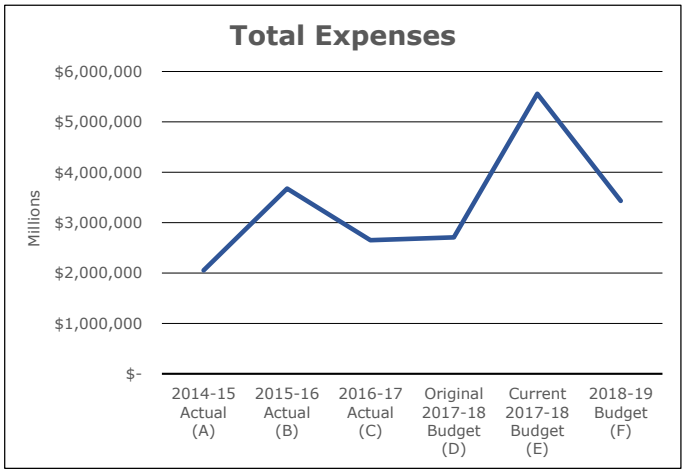
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE							-	
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



All bond sales, managements, and project management is handled by the Borough. Any funds expended in this fund are considered under the jurisdiction of the Borough and are submitted for full reimbursement.

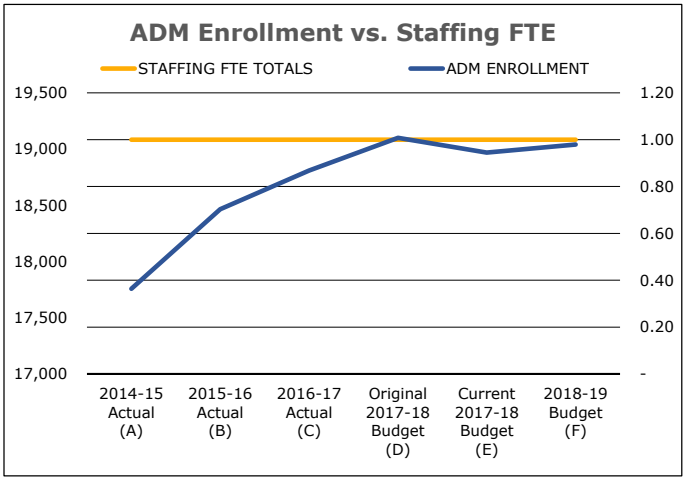
Fund: 540 Capital Improvements
Location: 501 District Wide
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 5,610	$ 20,571	$ 19,318	$ 20,000	$ 20,000	$ 7,437	$ (12,563)	-63%
320 Non-Certificated Salaries	96,834	133,790	156,092	107,500	40,000	26,463	(13,537)	-34%
360 Employee Benefits	27,587	53,565	60,228	45,924	34,710	31,529	(3,181)	-9%
Subtotal Personnel	**130,031**	**207,926**	**235,638**	**173,424**	**94,710**	**65,429**	**(29,281)**	**-31%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	750	48,142	136,543	172,874	205,820	106,461	(99,359)	-48%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	1,154,413	1,091,910	1,295,964	1,557,115	2,611,450	912,158	(1,699,292)	-65%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	450,143	1,084,292	814,611	738,959	1,289,505	1,095,142	(194,363)	-15%
490 Other Expenses	-	-	24,241	10,745	14,315	13,328	(987)	-7%
510 Equipment	311,476	994,029	87,471	20,654	227,840	216,536	(11,304)	-5%
520 Land Acquisition	-	239,609	40,238	-	79,632	-	(79,632)	-100%
540 Capitalized Software	6,400	10,000	18,500	34,575	1,034,575	1,022,350	(12,225)	-1%
Subtotal Non Personnel	**1,923,182**	**3,467,982**	**2,417,568**	**2,534,922**	**5,463,137**	**3,365,975**	**(2,097,162)**	**-38%**
FUND TOTAL	**$ 2,053,213**	**$ 3,675,908**	**$ 2,653,206**	**$ 2,708,346**	**$ 5,557,847**	**$ 3,431,404**	**$ (2,126,443)**	**-38%**



Fund: 540 Capital Improvements
Location: 501 District Wide
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**
STAFFING FTE TOTALS	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**



Funds used to account for all resources used for acquiring capital facilties including real property, initial equipment, additions and major repairs or improvements to facilities. All projects are funded by other District designated funds.

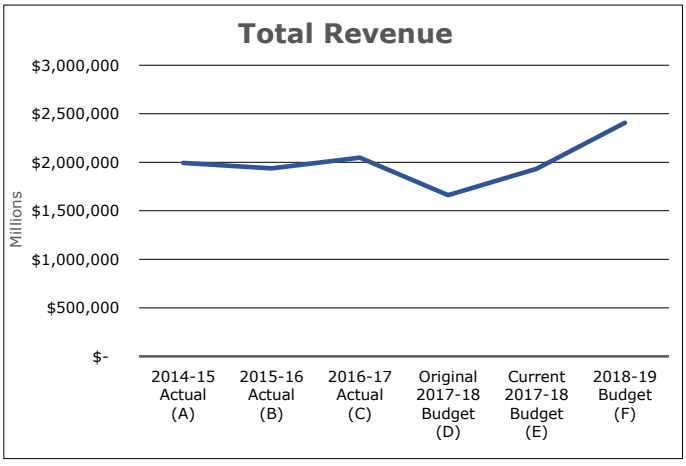
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Proprietary Funds

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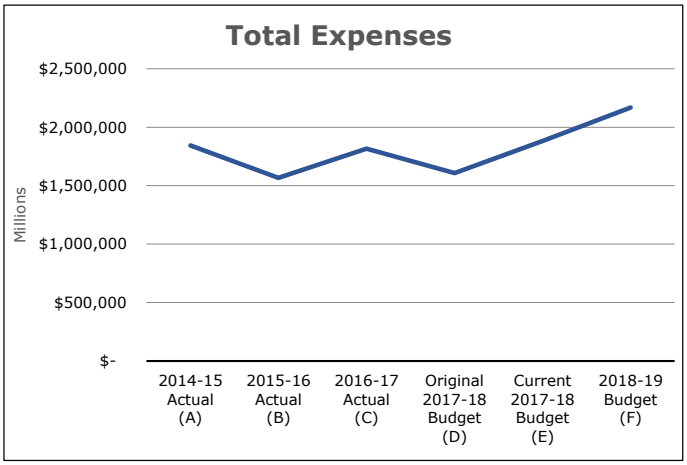
Fund: Proprietary Funds Revenue Summary
Location: District Wide
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
REVENUE FROM LOCAL SOURCES:								
Borough Direct Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
Food Services	-	-	-	-	-	-	-	0%
Earnings On Investments	-	-	-	-	-	-	-	0%
Other Local Revenue	15,880	374,621	42,076	45,929	93,854	42,758	(51,096)	-54%
Tuition From Students	-	-	-	-	-	-	-	0%
Total Revenue From Local Sources	**15,880**	**374,621**	**42,076**	**45,929**	**93,854**	**42,758**	**(51,096)**	**-54%**
REVENUE FROM STATE SOURCES:								
Foundation Program	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
School Improvement	-	-	-	-	-	-	-	0%
50% Iser Grant	-	-	-	-	-	-	-	0%
Energy Relief Grant	-	-	-	-	-	-	-	0%
Tuition	-	-	-	-	-	-	-	0%
TRS On-Behalf	-	-	-	-	-	-	-	0%
PERS On-Behalf	-	-	-	-	-	-	-	0%
Other State Revenue	-	-	-	-	-	-	-	0%
Total Revenue From State Sources	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
REVENUE FROM FEDERAL SOURCES:								
Direct	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
E-Rate	-	-	-	-	-	-	-	0%
Medicaid Reimbursement	-	-	-	-	-	-	-	0%
AK & Other Intermediate Agencies	-	-	-	-	-	-	-	0%
Total Revenue From Federal Sources	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
APPROPRIATIONS & TRANSFERS								
Appropriation from Fund Balance	$ -	$ 5,061	$ -	$ -	$ 223,174	$ 272,763	49,589	22%
Transfers from Other Funds	1,976,755	1,557,287	2,005,272	1,615,000	1,615,000	2,091,447	476,447	30%
Total Appropriations & Transfers	**1,976,755**	**1,562,348**	**2,005,272**	**1,615,000**	**1,838,174**	**2,364,210**	**526,036**	**29%**
REVENUE TOTALS	**$ 1,992,636**	**$ 1,936,968**	**$ 2,047,348**	**$ 1,660,929**	**$ 1,932,028**	**$ 2,406,968**	**$ 474,940**	**25%**



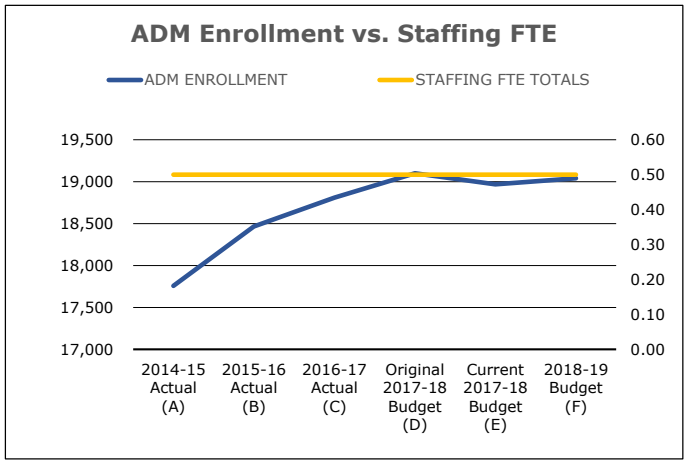
Fund: Proprietary Funds Expense Summary
Location: District Wide
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 62,446	$ 165,262	$ 67,723	$ -	$ -	$ 104,000	$ 104,000	100%
320 Non-Certificated Salaries	44,107	76,898	89,005	33,449	30,449	54,000	23,551	77%
360 Employee Benefits	41,659	106,510	73,781	20,200	19,729	80,817	61,088	310%
Subtotal Personnel	**148,212**	**348,669**	**230,510**	**53,649**	**50,178**	**238,817**	**188,639**	**376%**
NON PERSONNEL EXPENSES								0%
410 Professional & Technical Svc	155,230	142,044	168,176	150,300	150,300	155,300	5,000	3%
420 Staff Travel	-	-	2,500	-	-	-	-	0%
425 Student Travel	294	1,337	-	3,750	3,750	3,750	-	0%
430 Utilities	25	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	140	19,424	-	2,500	135	500	365	270%
445 Insurance & Bond Premiums	1,676,862	1,070,773	1,608,467	1,414,822	1,414,822	1,697,630	282,808	20%
450 Supplies & Materials	10,461	304,448	37,695	35,908	312,513	310,671	(1,842)	-1%
490 Other Expenses	1,412	1,099	-	-	330	300	(30)	-9%
510 Equipment	-	-	-	-	-	-	-	0%
520 Land Expense	-	27,579	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
	1,844,424	**1,566,704**	**1,816,838**	**1,607,280**	**1,881,850**	**2,168,151**	**286,301**	**15%**
EXPENSE TOTAL	**$ 1,992,636**	**$ 1,915,374**	**$ 2,047,348**	**$ 1,660,929**	**$ 1,932,028**	**$ 2,406,968**	**$ 474,940**	**25%**



Fund: Proprietary Funds Staffing Summary
Location: District Wide
Date: 6/6/2018

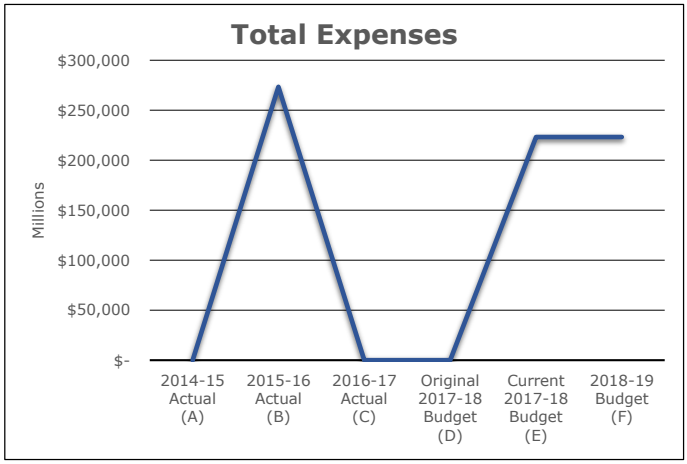
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Classified Sub Total	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**-**	**0%**
STAFFING FTE TOTALS	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**-**	**0%**



Proprietary Funds consist of both Enterprise and Internal Service funds. Enterprise funds are used to track activity for services for which a fee is charged directly to the users of the service. Internal Service funds are used to track activity related to services provided internally to the District's other funds.

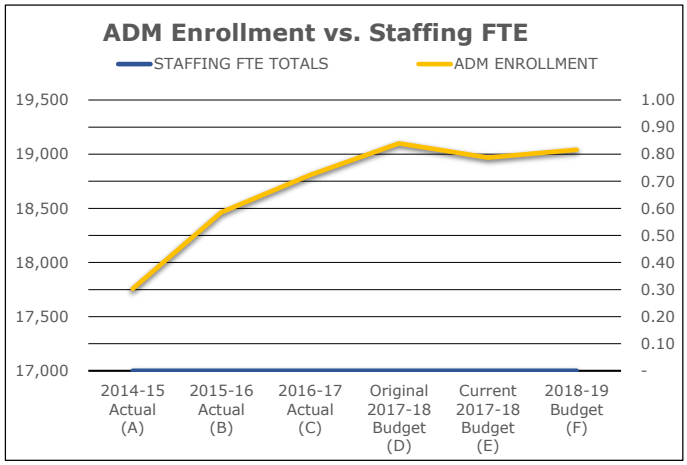
Fund: 601 - Mat-Su Construction Trades
Location: 505 Career & Technical Education
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	-	-	-	-	-	-	-	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel					**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	19,424	-	-	135	500	365	270%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	226,402	-	-	223,039	222,674	(365)	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
520 Land Expense	-	27,579	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**273,405**	**-**	**-**	**223,174**	**223,174**	**-**	**0%**
FUND TOTAL	**$ -**	**$ 273,405**	**$ -**	**$ -**	**$ 223,174**	**$ 223,174**	**$ -**	**0%**



Fund: 601 - Mat-Su Construction Trades
Location: 505 Career & Technical Education
Date: 6/6/2018

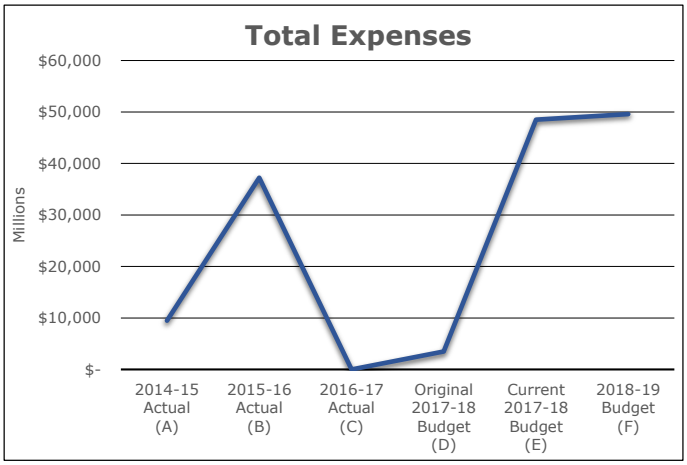
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Provides apprenticeship outreach and training opportunities in conjuncture with Alaska Building and Construction Trades unions.

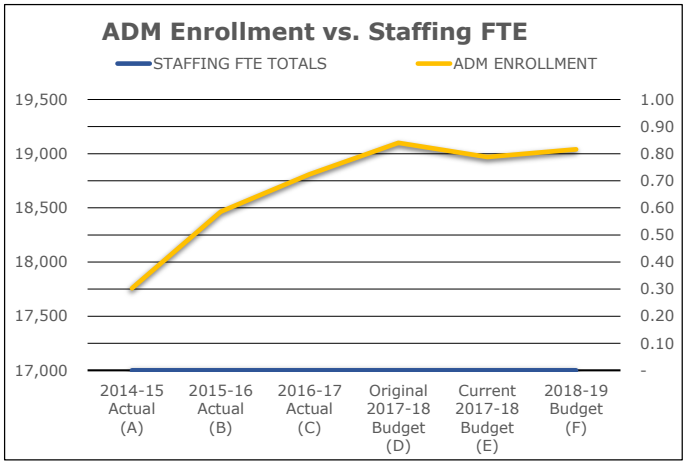
Fund: 605 Adult Welding
Location: 505 Career & Technical Education
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	-	-	-	-	-	-	-	0%
320 Non-Certificated Salaries	2,985	2,025	-	3,000	-	-	-	0%
360 Employee Benefits	73	58	-	471	-	-	-	0%
Subtotal Personnel	**3,058**	**2,083**	**-**	**3,471**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	6,402	35,168	-	-	48,505	49,589	1,084	2%
490 Other Expenses	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
520 Land Expense	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**6,402**	**35,168**	**-**	**-**	**48,505**	**49,589**	**1,084**	**2%**
FUND TOTAL	**$ 9,460**	**$ 37,251**	**$ -**	**$ 3,471**	**$ 48,505**	**$ 49,589**	**$ 1,084**	**2%**



Fund: 605 Adult Welding
Location: 505 Career & Technical Education
Date: 6/6/2018

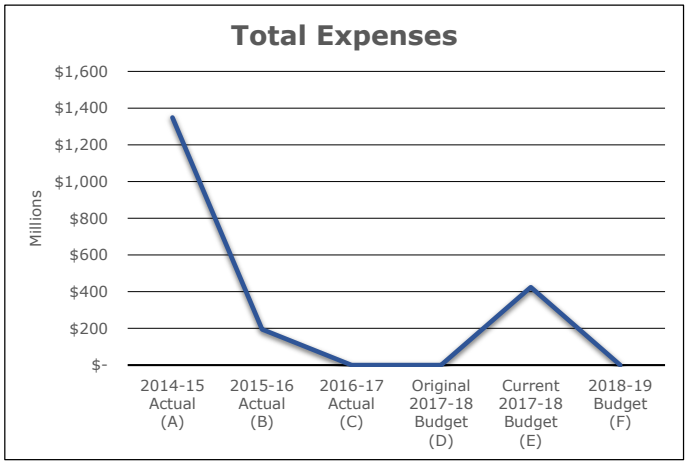
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Provides apprenticeship outreach and training opportunities in conjuncture with Alaska Building and Construction Trades unions.

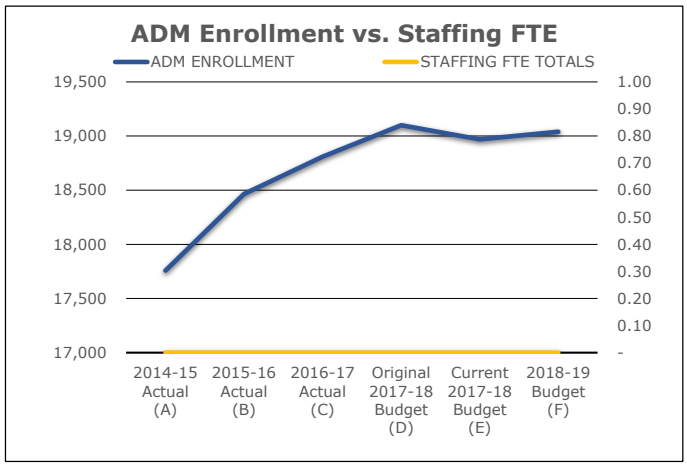
Fund: 610 Families in Transition
Location: 502 Federal Programs
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	25	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	140	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	972	194	-	-	425	-	(425)	-100%
490 Other Expenses	212	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
527 Contingency	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,349**	**194**	**-**	**-**	**425**	**-**	**(425)**	**-100%**
FUND TOTAL	**$ 1,349**	**$ 194**	**$ -**	**$ -**	**$ 425**	**$ -**	**$ (425)**	**-100%**



Fund: 610 Families in Transition
Location: 502 Federal Programs
Date: 6/6/2018

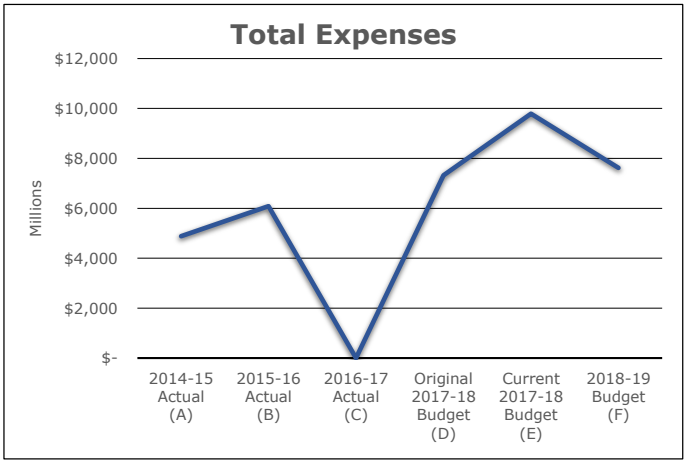
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE							-	
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Funds consist of small local donations to support the Families in Transition and Homeless Education Program.

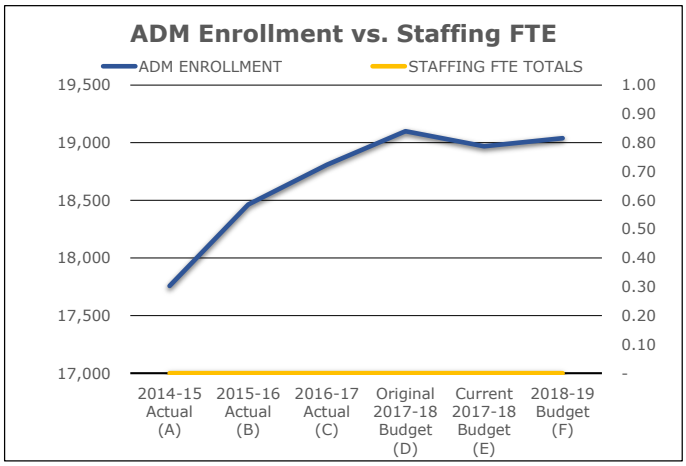
Fund: 611 NYO and Cultural Heritage Donations
Location: 502 Federal Programs
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	300	300	-	300	300	300	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	294	1,337	-	3,750	3,750	3,750	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	3,087	4,447	-	3,274	5,410	3,274	(2,136)	-39%
490 Other Expenses	1,200	-	-	-	330	300	(30)	-9%
510 Equipment	-	-	-	-	-	-	-	0%
527 Contingency	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**4,881**	**6,084**	**0**	**7,324**	**9,790**	**7,624**	**(2,166)**	**-22%**
FUND TOTAL	**$ 4,881**	**$ 6,084**	**$ -**	**$ 7,324**	**$ 9,790**	**$ 7,624**	**$ (2,166)**	**-22%**



Fund: 611 NYO and Cultural Heritage Donations
Location: 502 Federal Programs
Date: 6/6/2018

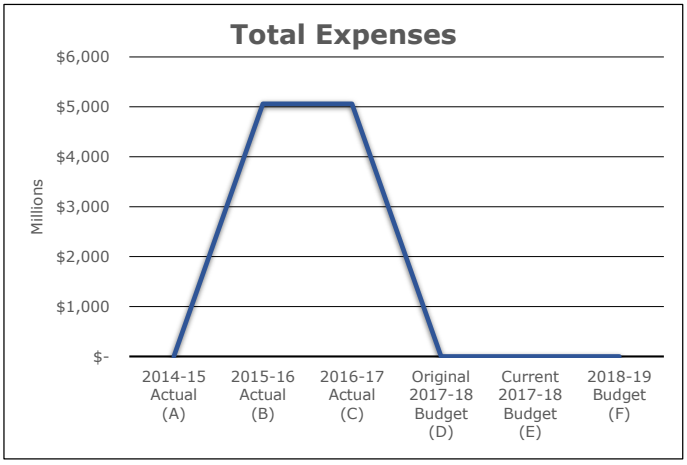
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE							-	
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Donations used to support Native Youth Olympics and other Native culture activities.

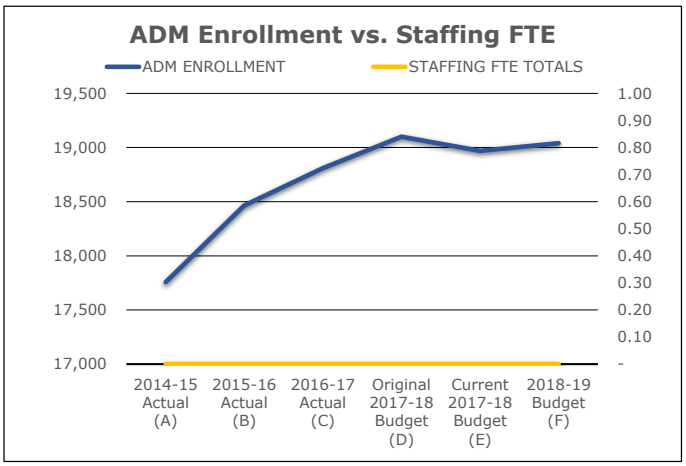
Fund: 612 Fred Meyer Coin Boxes
Location: 502 Federal Programs
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	5,061	5,061	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
527 Contingency	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**0**	**5,061**	**5,061**	**0**	**0**	**0**	**0**	**0%**
FUND TOTAL	**$ -**	**$ 5,061**	**$ 5,061**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**



Fund: 612 Fred Meyer Coin Boxes
Location: 502 Federal Programs
Date: 6/6/2018

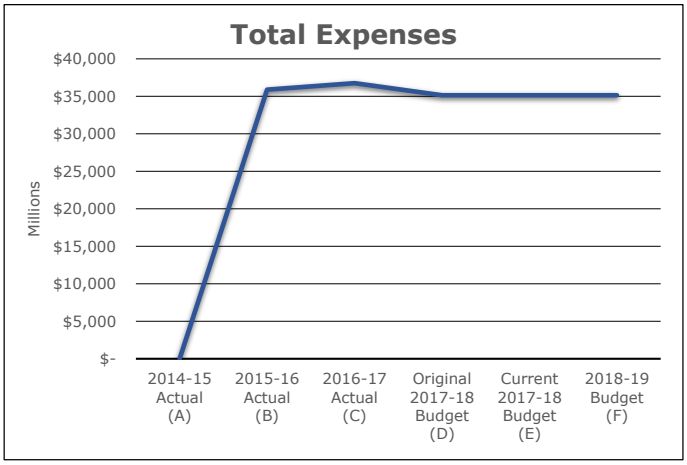
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE							-	
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Donations accounted for in this fund are from coin boxes at Fred Meyer checkout registers, as a part of the F. G. Meyer Foundation. Funds are used at the discretion of the School Board for education purposes.

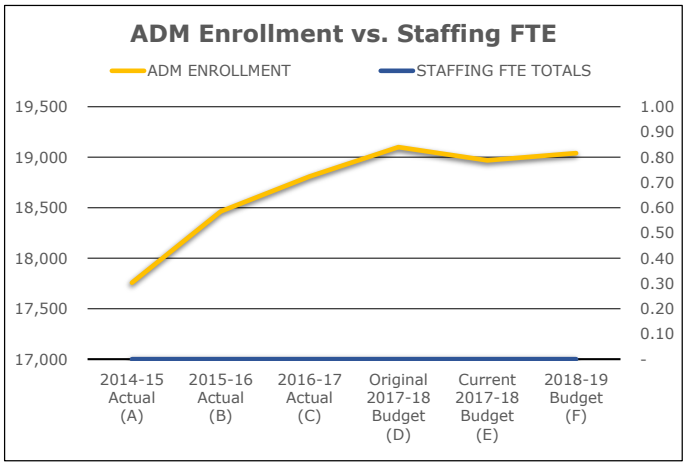
Fund: 620 Alaska Works Partnership
Location: 505 Career & Technical Education
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	-	1,413	1,413	-	-	-	-	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	209	209	-	-	-	-	0%
Subtotal Personnel	**-**	**1,623**	**1,623**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	2,500	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	2,500	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	33,176	32,634	32,634	35,134	35,134	-	0%
490 Other Expenses	-	1,099	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
520 Land Expense	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**34,275**	**35,134**	**35,134**	**35,134**	**35,134**	**-**	**0%**
FUND TOTAL	**$ -**	**$ 35,897**	**$ 36,757**	**$ 35,134**	**$ 35,134**	**$ 35,134**	**$ -**	**0%**



Fund: 620 Alaska Works Partnership
Location: 505 Career & Technical Education
Date: 6/6/2018

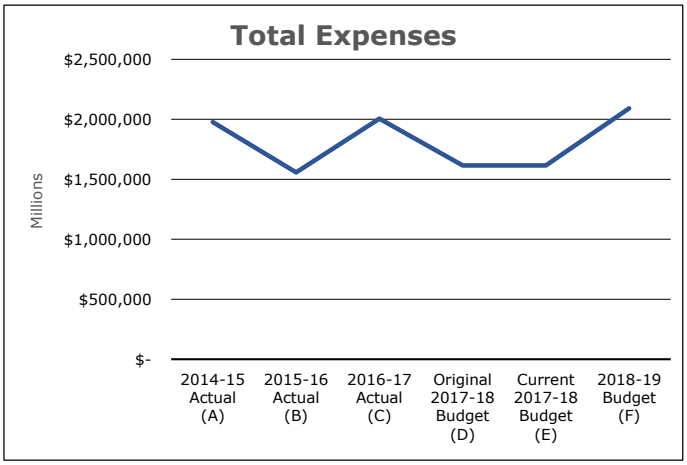
	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Provides apprenticeship outreach and training opportunities in conjuncture with Alaska Building and Construction Trades unions.

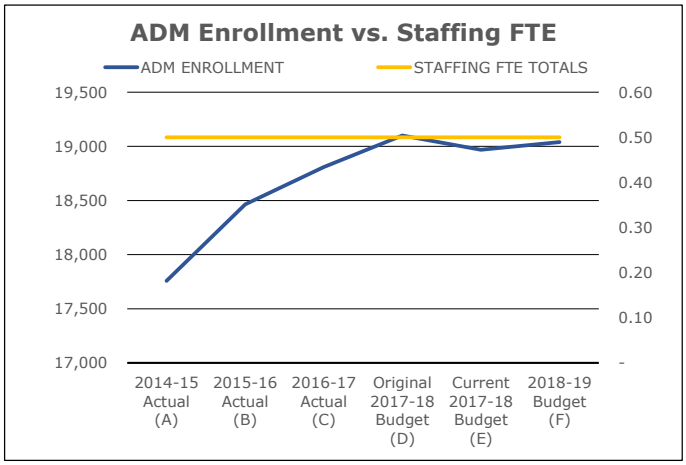
Fund: 651 Workers' Compensation
Location: 510 Risk Management
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	62,446	163,848	66,310	-	-	104,000	104,000	100%
320 Non-Certificated Salaries	41,122	74,873	89,005	30,449	30,449	54,000	23,551	77%
360 Employee Benefits	41,586	106,243	73,572	19,729	19,729	80,817	61,088	310%
Subtotal Personnel	**145,154**	**344,964**	**228,887**	**50,178**	**50,178**	**238,817**	**188,639**	**376%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	154,930	141,744	168,176	150,000	150,000	155,000	5,000	3%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	1,676,862	1,070,773	1,608,467	1,414,822	1,414,822	1,697,630	282,808	20%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
527 Contingency	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,831,792**	**1,212,517**	**1,776,643**	**1,564,822**	**1,564,822**	**1,852,630**	**287,808**	**18%**
FUND TOTAL	**$ 1,976,946**	**$ 1,557,481**	**$ 2,005,530**	**$ 1,615,000**	**$ 1,615,000**	**$ 2,091,447**	**$ 476,447**	**30%**



Fund: 651 Workers' Compensation
Location: 510 Risk Management
Date: 6/6/2018

	2014-15 Actual (A)	2015-16 Actual (B)	2016-17 Actual (C)	Original 2017-18 Budget (D)	Current 2017-18 Budget (E)	2018-19 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,757.43**	**18,464.59**	**18,809.04**	**19,100.00**	**18,968.44**	**19,040.00**	**71.56**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Classified Sub Total	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**-**	**0%**
STAFFING FTE TOTALS	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**-**	**0%**



A self-insurance internal service fund used to cover worker's compensation liabilities.

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Long-Term Forecast

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LONG-TERM FORECASTS

Fiscal forecasting is a method of long-range budgeting. It is a business tool that is used

- to predict trends, shortfalls, and other possible fiscal surprises
- for planning and setting a base line for future budgets
- to track changes and observe anomalies

Forecasts have a relatively short life span as more accurate and up to date data becomes available after a forecast has been completed, and are most accurate when given a broad spectrum of assumptions vs. a more detailed model.

As the District continues to grow, expenditures and revenues increase. Unfortunately, expenditures and revenues have not increased at the same rate, leaving the District vulnerable to a structural deficit. This makes it necessary for the District to seek new revenue sources or reduce expenditures. Although salary increases are negotiated, personnel costs have put significant pressures on the General Fund. To mitigate the structural deficit that would occur as a result of rising personnel costs, the District has needed to implement a reduction in force to reduce current personnel expenditures. The following assumptions were used to create the fiscal forecasts on the following pages:

Revenue Assumptions

Local Funding

- Borough revenue maintained at 6.30 Mills of prior year assessed value
  - Assessed value increases at 2% annually per Borough forecast
- Other revenue maintained with no increase or decrease

State Funding

- BSA maintained at $5,930
- Intensive count maintained at 499
- Required local contribution increases at 2% annually
- Excludes on-behalf revenue

Federal Funding

- Federal revenue maintained with no increase or decrease

Expense Assumptions

Regular Salary Schedule Movement

- Certificated salaries are maintained with an average annual step increase of 1.6%
- Non-Certificated salaries are maintained with an average annual step increase of 2.84%
- Vacancy and attrition factors have been applied

Benefits

- Health insurance increases at an annual rate of 8%
  - This increase is split 50/50 between employees and the District for CEA & MSPA unions
  - Current District costs are maintained with the employee covering the total cost of the increase for EXEC, MLMA, and MSEA unions
- All other deduction factors are maintained with any increase due to an increase in salary factors

- Includes a reserve of 1% of total salaries and benefits for payroll contingencies
- Excludes on-behalf payments

Non-Personnel

- Utilities INCREASE at an annual rate of 7.75%
- Insurance bonds and premiums INCREASE at an annual rate of 3%
- Transfers to other funds includes subsidies to Nutrition Services and Pupil Transportation
- All other non-personnel accounts are maintained with no increase or decrease

The forecasts on the following pages are presented in a Fund Summary format similar to those in the Financial Section. They are organized in fund-object order, with the current FY2018 Budget on the left and 4 years of projections on the right. Below the financial summary is a graph detailing the changes to each fund's total expenses.

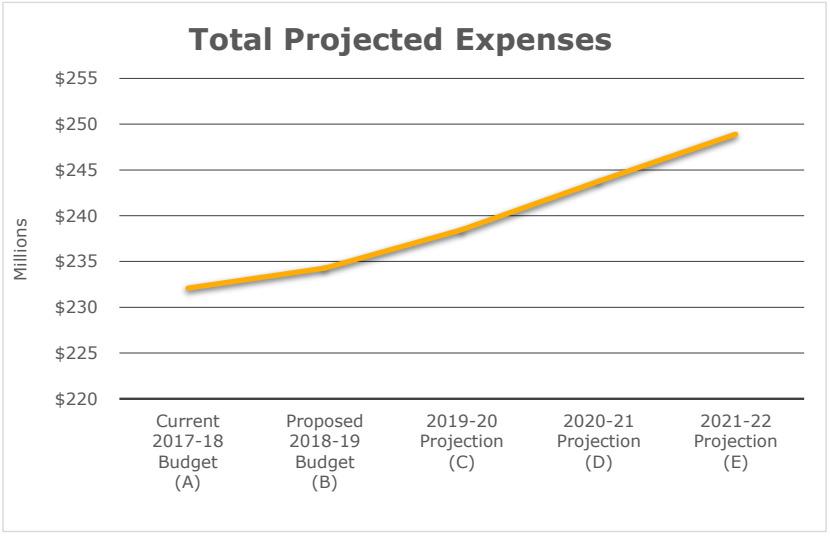
Long-term Forecasts are presented in summary form for funds as listed below.

Long-Term Forecast Listing

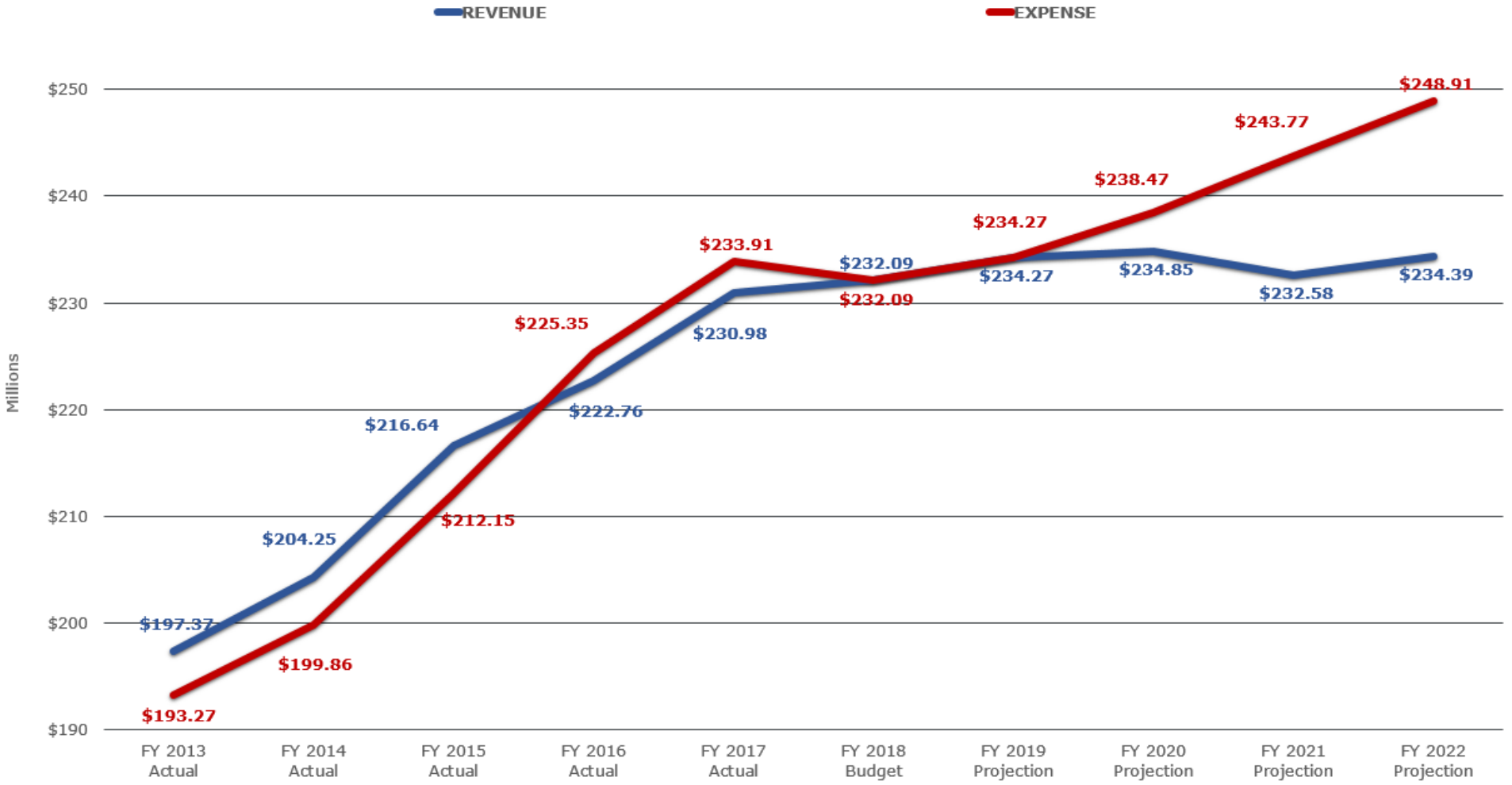
- General Fund
- Pupil Transportation Fund

Fund: 100 General Fund
Location: Summary of All Locations
Date: 6/6/2018

	Current 2017-18 Budget (A)	Proposed 2018-19 Budget (B)	2019-20 Projection (C)	2020-21 Projection (D)	2021-22 Projection (E)
ADM Enrollment	**18,968.44**	**19,040.00**	**19,136.00**	**19,243.00**	**19,261.00**
PERSONNEL SERVICES					
310 Certificated Salaries	$ 94,175,903	$ 95,651,192	$ 97,181,611	$ 98,736,517	$ 100,316,301
320 Non-Certificated Salaries	34,257,700	34,916,468	35,908,096	36,927,886	37,976,638
360 Employee Benefits	59,567,175	62,114,653	62,941,286	64,038,910	65,170,669
Subtotal Personnel Services	**188,000,779**	**192,682,313**	**196,030,993**	**199,703,313**	**203,463,608**
NON PERSONNEL SERVICES					
410 Professional & Technical Svc	4,161,664	4,708,733	4,812,933	4,812,933	4,812,933
420 Staff Travel	670,719	582,932	582,932	582,932	582,932
425 Student Travel	769,641	722,680	722,680	722,680	722,680
430 Utilities	2,961,445	3,176,142	3,501,697	3,860,621	4,256,335
435 Energy	6,313,154	7,007,483	7,725,750	8,517,639	9,390,697
440 Purchased Services	8,749,152	8,438,144	8,560,436	8,561,623	8,572,865
445 Insurance & Bond Premiums	2,095,630	2,079,828	2,183,819	2,293,010	2,407,661
450 Supplies & Materials	14,064,087	10,286,768	10,286,768	10,286,768	10,286,768
480 Tuition	92,625	97,500	97,500	97,500	97,500
490 Other Expenses	700,138	1,504,828	1,504,828	1,504,828	1,504,828
495 Indirect	(607,008)	(810,408)	(810,408)	(810,408)	(810,408)
510 Equipment	462,478	291,500	291,500	291,500	291,500
540 - Capital Software	-	-	-	-	-
550 Transfers to Other Funds	3,651,518	3,501,123	2,974,838	3,342,736	3,328,479
Subtotal Non Personnel	**44,085,243**	**41,587,253**	**42,435,273**	**44,064,362**	**45,444,770**
TOTAL PROJECTED EXPENSES	**$ 232,086,022**	**$ 234,269,566**	**$ 238,466,266**	**$ 243,767,675**	**$ 248,908,378**



General Fund Long-Term Forecast



	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection
ENROLLMENT	17,247	17,477	17,757	18,465	18,809	18,968	19,040	19,136	19,243	19,261
REVENUE	197,369,390	204,248,736	$ 216,639,956	$ 222,759,124	$ 230,980,716	$ 232,086,022	$ 234,269,566	$ 234,846,454	$ 232,581,746	$ 234,390,605
EXPENSE	193,267,771	199,862,533	$ 212,154,236	$ 225,349,686	$ 233,913,444	$ 232,086,022	$ 234,269,566	$ 238,466,266	$ 243,767,675	$ 248,908,378
EXCESS (DEFICIT)	**4,101,619**	**4,386,203**	**4,485,720**	**(2,590,562)**	**(2,932,728)**	-	-	**(3,619,812)**	**(11,185,929)**	**(14,517,773)**

General Fund Long-Term Forecast

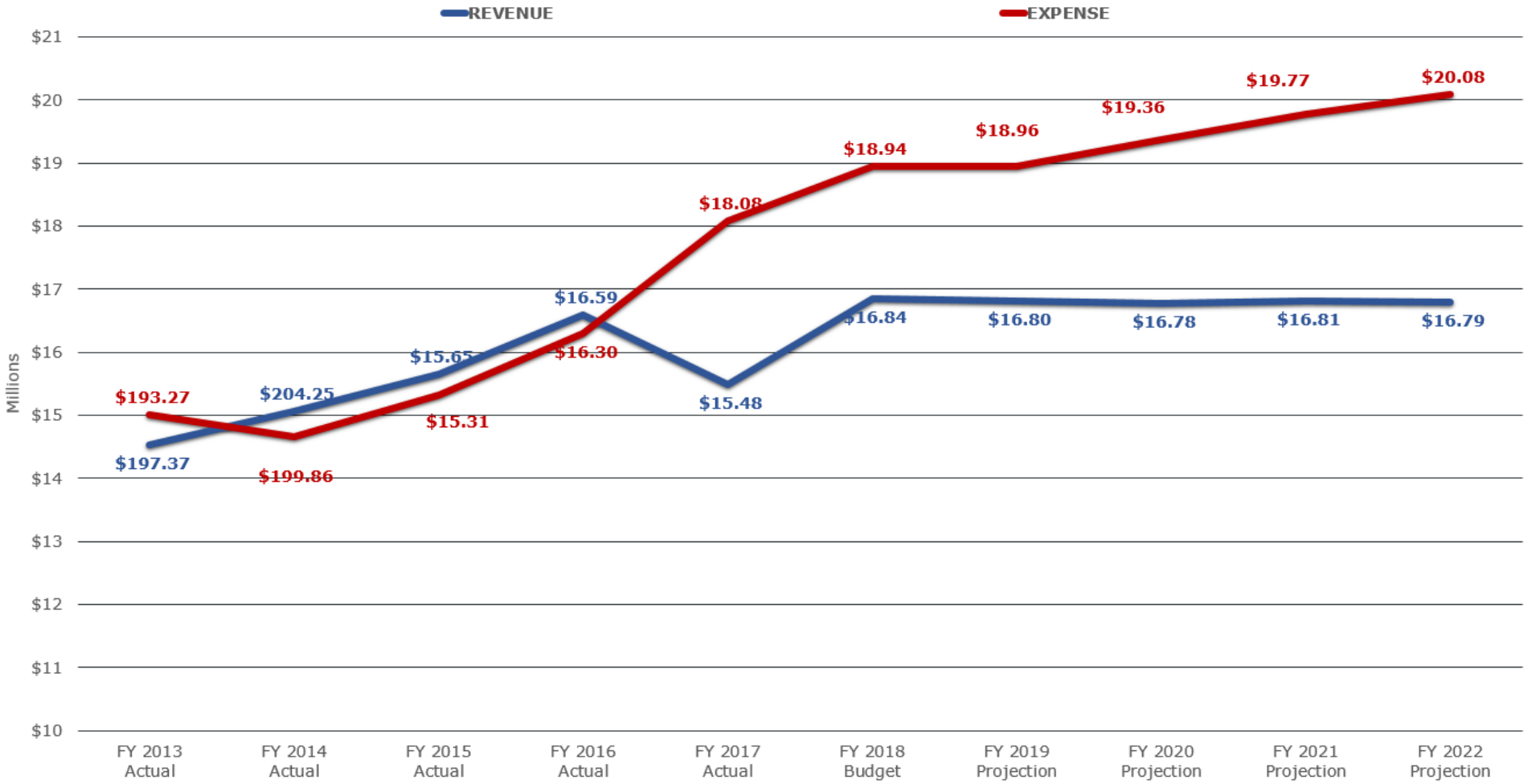
Fiscal Year	2016-17 Actual	2017-18 Budget	2018-19 Projection	2019-20 Projection	2020-21 Projection	2021-22 Projection
Enrollment (ADM)	**18,809**	**18,968**	**19,040**	**19,136**	**19,243**	**19,261**
REVENUE						
Borough Support	$ 55,841,300	$ 55,841,300	$ 58,398,915	$ 59,566,893	$ 60,758,231	$ 61,973,395
Other Local Receipts - student & user fees	2,540,585	453,368	455,000	455,000	455,000	455,000
State Foundation	170,159,336	170,509,406	168,804,992	168,447,220	168,921,774	169,515,469
Other State Funds	-	-	2,737,643	4,046,600	116,000	116,000
Federal Revenue	2,439,495	2,211,563	2,330,741	2,330,741	2,330,741	2,330,741
Total Revenue	**230,980,716**	**229,015,637**	**232,727,291**	**234,846,454**	**232,581,746**	**234,390,605**
Transfers from Other Funds	-	31,229	-	-	-	-
Use of Fund Balance	2,932,728	3,039,156	1,542,275	-	-	-
Total Projected Revenue & Fund Balance	**233,913,444**	**232,086,022**	**234,269,566**	**234,846,454**	**232,581,746**	**234,390,605**
EXPENSE						
Personnel Costs						
Salaries	$ 133,557,611	$ 128,433,603	$ 130,567,660	$ 133,089,707	$ 135,664,403	$ 138,292,939
Benefits	60,659,406	59,567,175	62,114,653	62,941,286	64,038,910	65,170,669
Non-Personnel Costs						
Utilities	8,522,406	9,274,599	10,183,625	11,227,447	12,378,260	13,647,032
Non-Personnel Costs	27,981,809	31,159,127	27,902,505	28,232,988	28,343,366	28,469,259
Total Expenditures	**230,721,232**	**228,434,504**	**230,768,443**	**235,491,428**	**240,424,939**	**245,579,899**
Transfers to Other Funds	3,192,212	3,651,518	3,501,123	2,974,838	3,342,736	3,328,479
Total Expenditures with Transfers	**233,913,444**	**232,086,022**	**234,269,566**	**238,466,266**	**243,767,675**	**248,908,378**
Excess (Deficit)				**(3,619,812)**	**(11,185,929)**	**(14,517,773)**

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Fund: 205 Student Transportation
Location: 512 Student Transportation
Date: 6/6/2018

	Current 2017-18 Budget (A)	Adopted 2018-19 Budget (B)	2019-20 Projection (C)	2020-21 Projection (D)	2021-22 Projection (E)
ADM Enrollment	**19,100.00**	**19,040.00**	**19,136.00**	**19,243.00**	**19,261.00**
REVENUE					
065 Student Transportation	$ 16,841,700	$ 16,804,605	$ 16,775,460	$ 16,811,640	$ 16,792,545
230 Sale of Property & Equipment	-	-	-	-	-
250 Transfers from Other Funds			-	-	-
Revenue	**$ 16,841,700**	**$ 16,804,605**	**$ 16,775,460**	**$ 16,811,640**	**$ 16,792,545**
EXPENSES					
310 Certificated Salaries	-	-	-	-	-
320 Non-Certificated Salaries	221,373	265,572	273,114	280,870	288,847
360 Employee Benefits	133,190	174,141	181,676	187,933	194,411
410 Professional & Technical Svc	-	-	-	-	-
420 Staff Travel	-	-	-	-	-
425 Student Travel	-	-	-	-	-
430 Utilities	2,000	2,150	2,311	2,484	2,670
435 Energy	-	-	-	-	-
440 Purchased Services	18,541,324	18,468,394	18,859,602	19,249,494	19,551,501
445 Insurance & Bond Premiums	1,267	1,267	1,267	1,267	1,267
450 Supplies & Materials	26,000	26,000	26,000	26,000	26,000
487 Transportation in Lieu	18,000	18,000	18,000	18,000	18,000
490 Other Expenses	-	-	-	-	-
510 Equipment	-	-	-	-	-
527 Contingency	-	-	-	-	-
Expenses	**$ 18,943,154**	**$ 18,955,524**	**$ 19,361,970**	**$ 19,766,048**	**$ 20,082,696**
Excess (Deficiency)	(2,101,454)	(2,150,919)	(2,586,510)	(2,954,408)	(3,290,151)
Beginning Fund Balance	-	-	-	-	-
Ending Fund Balance	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Pupil Transportation Fund Long-Term Forecast



	FY 2013 Actual	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Budget	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection	FY 2022 Projection
ENROLLMENT	17,247	17,477	17,757	18,465	18,809	18,968	19,040	19,136	19,243	19,261
REVENUE	14,521,813	15,069,807	$ 15,651,855	$ 16,591,987	$ 15,478,656	$ 16,841,700	$ 16,804,605	$ 16,775,460	$ 16,811,640	$ 16,792,545
EXPENSE	15,007,111	14,663,708	$ 15,313,976	$ 16,301,415	$ 18,075,868	$ 18,943,154	$ 18,955,524	$ 19,361,970	$ 19,766,048	$ 20,082,696
EXCESS (DEFICIT)	**(485,298)**	**406,099**	**337,879**	**290,572**	**(2,597,212)**	**(2,101,454)**	**(2,150,919)**	**(2,586,510)**	**(2,954,408)**	**(3,290,151)**

Pupil Transportation Fund Long-Term Forecast

Fiscal Year	2016-17 Actual	2017-18 Budget	2018-19 Projection	2019-20 Projection	2020-21 Projection	2021-22 Projection
Enrollment (ADM)	**18,809**	**18,968**	**19,040**	**19,136**	**19,243**	**19,261**
REVENUE						
Borough Support	$ -	$ -	$ -	$ -	$ -	$ -
Other Local Receipts - student & user fees	-	-	-	-	-	-
State Foundation	-	-	-	-	-	-
Other State Funds	15,478,656	16,841,700	16,804,605	16,775,460	16,811,640	16,792,545
Federal Revenue	-	-	-	-	-	-
Total Revenue	**15,478,656**	**16,841,700**	**16,804,605**	**16,775,460**	**16,811,640**	**16,792,545**
Transfers from Other Funds	824,738	2,101,454	-	-	-	-
Use of Fund Balance	-	-	-	-	-	-
Total Projected Revenue & Fund Balance	**16,303,394**	**18,943,154**	**16,804,605**	**16,775,460**	**16,811,640**	**16,792,545**
EXPENSE						
Personnel Costs						
Salaries	$ 233,792	$ 221,373	$ 265,572	$ 273,114	$ 280,870	$ 288,847
Benefits	$ 132,325	$ 133,190	$ 174,141	$ 181,676	$ 187,933	$ 194,411
Non-Personnel Costs						
Utilities	14,735	2,000	2,150	2,311	2,484	2,670
Non-Personnel Costs	17,695,015	18,586,591	18,513,661	18,904,869	19,294,761	19,596,768
Total Expenditures	**18,075,867**	**18,943,154**	**18,955,524**	**19,361,970**	**19,766,048**	**20,082,696**
Transfers to Other Funds	-	-	-	-	-	-
Total Expenditures with Transfers	**18,075,867**	**18,943,154**	**18,955,524**	**19,361,970**	**19,766,048**	**20,082,696**
Excess (Deficit)			**(2,150,919)**	**(2,586,510)**	**(2,954,408)**	**(3,290,151)**

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MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

Informational Section

We prepare all students for success

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INFORMATIONAL SECTION

The data presented within this section is to help shareholders further understand the District's and the Borough's structure and finances. As well as to provide additional background and context for the decisions made during the budget process.

Unless otherwise noted, all information within this section is audited actual data.

INFORMATIONAL SECTION CONTENTS

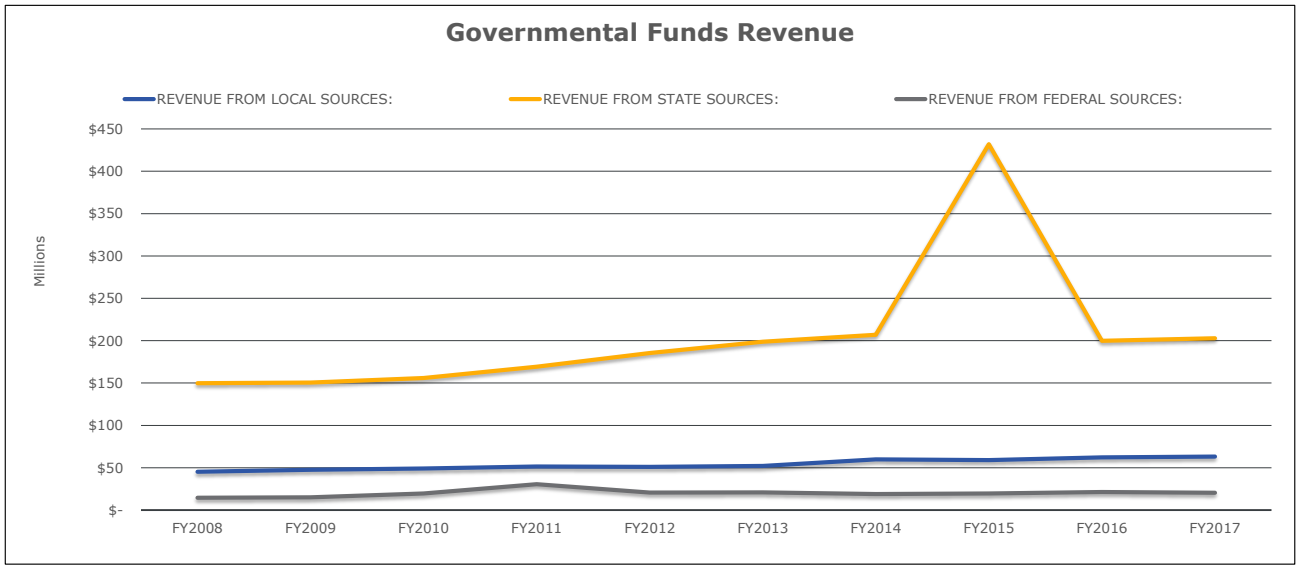
Governmental Funds 416
Demographic & Economic Statistics 419
Enrollment History & Projection 420
Ratios & Metrics 422
Staffing 423
Borough Contribution 427
Impact of Educational Funding 429
Borough Taxes 430
Assessed & Estimated Actual Value of Taxable Property 435
Property Tax Levies & Collections 436
Borough Debt 437
Performance Measures 440
Students Eligible for Free & Reduced Meals 442

Glossary 443

Appendix
Fall Revision - Adopted 9/5/2018 457

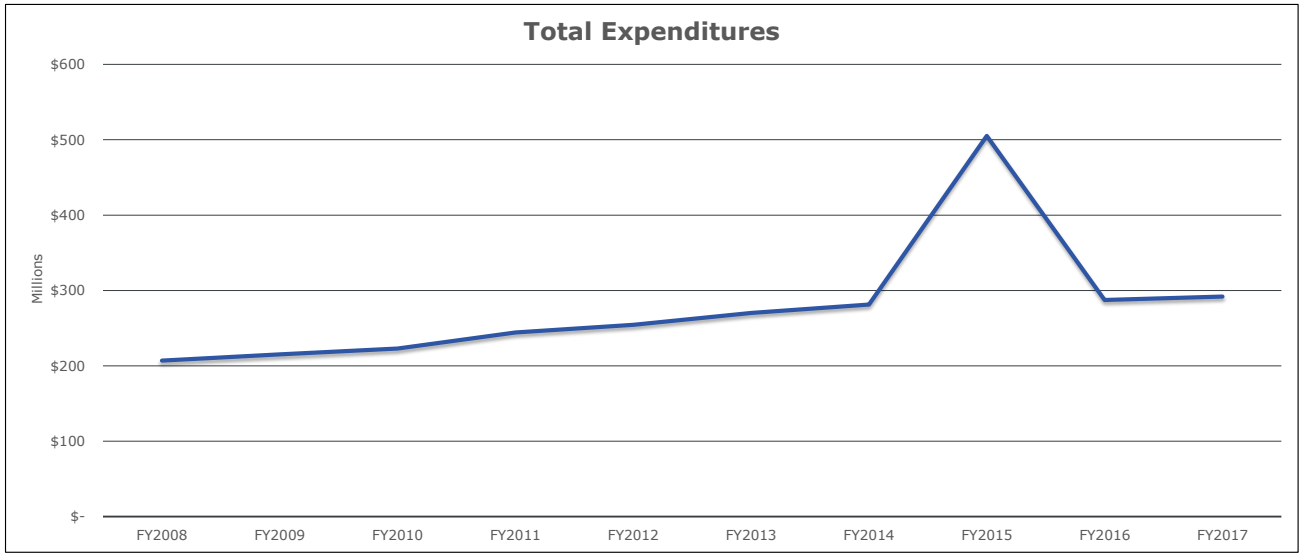
All Governmental Funds Revenues
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	FY2008	**FY2009**	**FY2010**	**FY2011**	**FY2012**	**FY2013**	**FY2014**	**FY2015**	**FY2016**	**FY2017**
REVENUE FROM LOCAL SOURCES:										
Borough Direct Appropriation	$ 41,758,620	$ 44,012,143	$ 43,964,884	$ 48,078,905	$ 48,048,419	$ 48,845,260	$ 51,226,720	$ 51,291,720	$ 52,665,941	$ 55,841,300
E-Rate Reimbursement	482,893	320,588	381,036	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.
Food Services	1,551,587	1,555,972	1,449,019	1,340,169	1,401,593	1,238,418	1,143,678	1,108,593	1,039,643	1,115,178
Earnings On Investments	97	89	35	988	651	373	351	1,185	34	34
Other Local Revenue	1,440,657	1,618,700	3,203,579	2,050,752	1,660,026	2,113,217	7,504,075	6,635,854	8,435,083	6,214,888
Tuition From Students	-	-	-	-	-	-	-	-	-	-
Total Revenue From Local Sources	**45,233,854**	**47,507,492**	**48,998,553**	**51,470,814**	**51,110,689**	**52,197,268**	**59,874,824**	**59,037,352**	**62,140,701**	**63,171,400**
REVENUE FROM STATE SOURCES:										
Foundation Program	$ 101,599,107	$ 113,640,165	$ 123,440,655	$ 132,987,274	$ 139,119,165	$ 141,276,085	$ 143,796,099	$ 155,076,933	$ 164,091,360	$ 170,159,336
School Improvement	2,567,238	-	421,312	441,704	459,962	466,013	476,483	496,904	-	-
50% Iser Grant	3,208,680	-	-	-	-	-	-	-	-	-
Energy Relief Grant	2,271,584	-	-	-	2,361,367	2,929,851	2,517,299	5,300,487	-	-
Senate Bill 18	-	-	-	-	-	-	2,996,786	-	-	-
Tuition	-	-	-	-	-	-	-	-	-	-
TRS On-Behalf	27,668,935	22,408,644	18,917,820	21,480,287	25,502,869	34,140,205	36,858,926	239,848,269	16,045,044	14,735,551
PERS On-Behalf	1,149,481	2,763,620	1,399,694	2,200,973	3,249,659	4,178,043	4,187,300	13,941,378	1,875,047	1,507,427
Other State Revenue	11,333,927	11,652,431	11,730,340	12,133,717	14,793,929	15,835,467	16,164,379	17,283,941	17,834,064	16,457,713
Total Revenue From State Sources	**149,798,952**	**150,464,860**	**155,909,821**	**169,243,955**	**185,486,951**	**198,825,664**	**206,997,272**	**431,947,912**	**199,845,515**	**202,860,027**
REVENUE FROM FEDERAL SOURCES:										
Direct	$ 804,561	$ 569,630	$ 799,667	$ 968,294	$ 1,271,425	$ 1,457,073	$ 1,073,904	$ 852,066	$ 778,384	$ 804,092
E-Rate	-	-	-	373,968	956,307	818,873	977,158	1,222,684	2,437,337	1,349,403
Medicaid Reimbursement	-	-	-	223,583	1,032,785	1,005,974	166,098	1,150,746	1,066,987	1,090,092
AK & Other Intermediate Agencies	13,733,079	14,544,323	18,757,991	28,981,400	17,429,596	17,566,958	16,641,195	16,443,827	17,103,205	17,170,462
Total Revenue From Federal Sources	**14,537,640**	**15,113,953**	**19,557,658**	**30,547,245**	**20,690,113**	**20,848,878**	**18,858,355**	**19,669,323**	**21,385,913**	**20,414,049**
REVENUE TOTALS	**$ 209,570,446**	**$ 213,086,305**	**$ 224,466,032**	**$ 251,262,014**	**$ 257,287,753**	**$ 271,871,810**	**$ 285,730,451**	**$ 510,654,587**	**$ 283,372,129**	**$ 286,445,476**



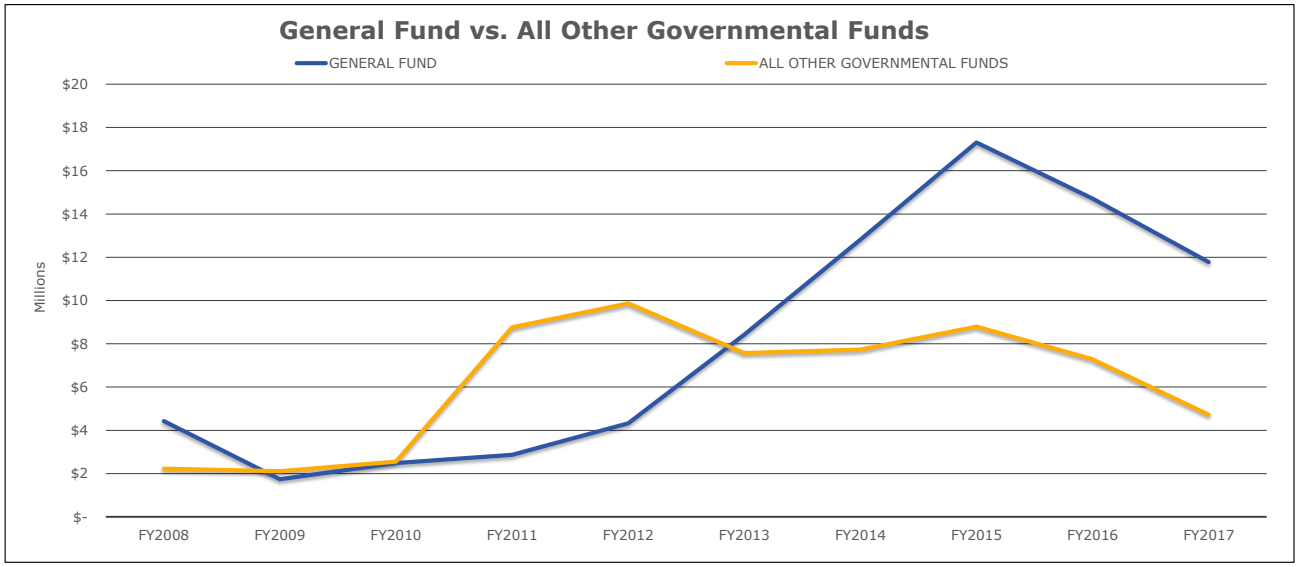
All Governmental Funds Expenditures
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017
Instruction	$ 93,735,528	$ 93,467,023	$ 94,597,540	$ 100,802,148	$ 103,499,291	$ 111,582,158	$ 116,008,960	$ 240,362,437	$ 108,132,268	$ 110,759,936
Special Education Instruction	25,015,559	29,173,380	31,323,282	34,289,387	34,909,793	37,968,642	39,595,992	72,343,485	39,130,728	42,212,271
Special Education Support Svc. - Students	10,050,221	10,627,965	11,843,123	12,557,209	13,404,443	14,356,252	14,977,473	31,087,214	16,183,342	17,240,183
Support Services - Students	7,629,676	7,715,821	7,661,246	9,195,799	9,276,323	10,118,303	10,296,301	21,320,389	9,853,439	10,599,150
Support Services - Instruction	10,440,581	10,115,314	9,715,076	13,803,008	11,622,599	12,869,796	11,881,290	26,037,639	13,534,368	12,575,788
School Administration	7,140,082	7,399,050	7,067,298	8,668,554	8,658,489	9,241,119	9,727,761	23,633,598	9,911,971	10,212,836
School Administration Support Services	7,231,522	7,851,254	8,551,391	8,687,576	8,409,581	9,335,527	10,349,865	12,078,209	10,699,171	11,344,458
District Administration	1,346,179	1,414,000	1,639,174	2,126,610	2,153,297	2,495,089	2,341,882	3,942,710	2,322,675	2,281,051
District Administration Support Services	7,752,816	8,160,509	8,974,745	11,305,014	11,277,610	11,108,804	9,808,134	12,527,440	15,122,521	12,659,529
Operations And Maintenance Of Plant	17,898,525	19,635,802	21,069,009	20,609,278	24,274,025	23,049,191	24,054,428	26,728,663	26,129,500	26,131,547
Student Activities	2,839,572	2,942,581	2,853,439	3,617,914	3,817,013	4,127,607	4,289,527	7,299,072	3,534,412	3,770,079
Student Transportation Service	10,417,496	11,116,394	11,860,783	12,491,970	14,037,739	14,971,166	14,628,406	15,287,959	17,051,828	18,040,165
Student Transportation Service-student Act	-	-	-	-	-	-	-	-	-	809,345
Adult And Continuing Education Instruction	9,464	12,217	-	-	-	-	-	-	-	-
Community Services	-	-	166,234	112,312	71,929	28,425	24,700	25,746	20,854	23,151
Food Services	5,442,385	5,519,214	5,605,591	5,920,471	5,923,944	6,134,367	6,310,791	6,513,662	6,801,723	7,103,929
Capital Outlay	-	54,507	51,860	197,645	3,217,541	2,684,128	7,056,205	5,908,069	9,041,458	6,182,963
TOTAL EXPENDITURES	**$ 206,949,606**	**$ 215,205,031**	**$ 222,979,791**	**$ 244,384,895**	**$ 254,553,617**	**$ 270,070,574**	**$ 281,351,715**	**$ 505,096,292**	**$ 287,470,258**	**$ 291,946,381**



Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017
GENERAL FUND										
Nonspendable	$ 411,392	$ 489,920	$ 851,140	$ 962,784	$ 2,125,081	$ 1,344,040	$ 1,503,064	$ 1,623,546	$ 1,763,837	2,587,589
Restricted	-	-	-	-	-	-	-	903,914	1,221,455	1,606,630
Committed	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	3,514,629	747,819	1,132,482	1,400,935	1,699,886	6,582,546	10,809,725	14,278,535	11,230,141	7,088,486
Total General Fund	**$ 4,426,021**	**$ 1,737,739**	**$ 2,483,622**	**$ 2,863,719**	**$ 4,324,967**	**$ 8,426,586**	**$ 12,812,789**	**$ 17,305,995**	**$ 14,715,433**	**$ 11,782,705**
ALL OTHER GOVERNMENTAL FUNDS										
Nonspendable, Reported In:										
Special Revenue Funds	-	-	-	540,394	540,361	645,710	630,557	633,195	563,139	879,944
Restricted	5,588	5,677	5,712	5,745	5,764	5,768	5,772	5,776	5,780	4,282
Committed, Reported In;										
Capital Projects Funds	-	117,238	876,189	7,227,733	8,000,740	6,080,793	5,895,826	6,654,120	4,857,129	3,053,923
Assigned, Reported In:										
Special Revenue Funds	-	-	-	1,529,129	1,321,630	835,841	1,195,490	1,499,642	1,859,118	1,010,450
Unassigned, Reported In:										
Special Revenue Funds	2,216,664	1,985,082	1,675,402	(540,394)	-	-	-	-	-	(231,610)
Total All Other Governmental Funds	**$ 2,222,252**	**$ 2,107,997**	**$ 2,557,303**	**$ 8,762,607**	**$ 9,868,495**	**$ 7,568,112**	**$ 7,727,645**	**$ 8,792,733**	**$ 7,285,166**	**$ 4,716,989**
Total Fund Balance for All Funds	**$ 6,648,273**	**$ 3,845,736**	**$ 5,040,925**	**$ 11,626,326**	**$ 14,193,462**	**$ 15,994,698**	**$ 20,540,434**	**$ 26,098,728**	**$ 22,000,599**	**$ 16,499,694**

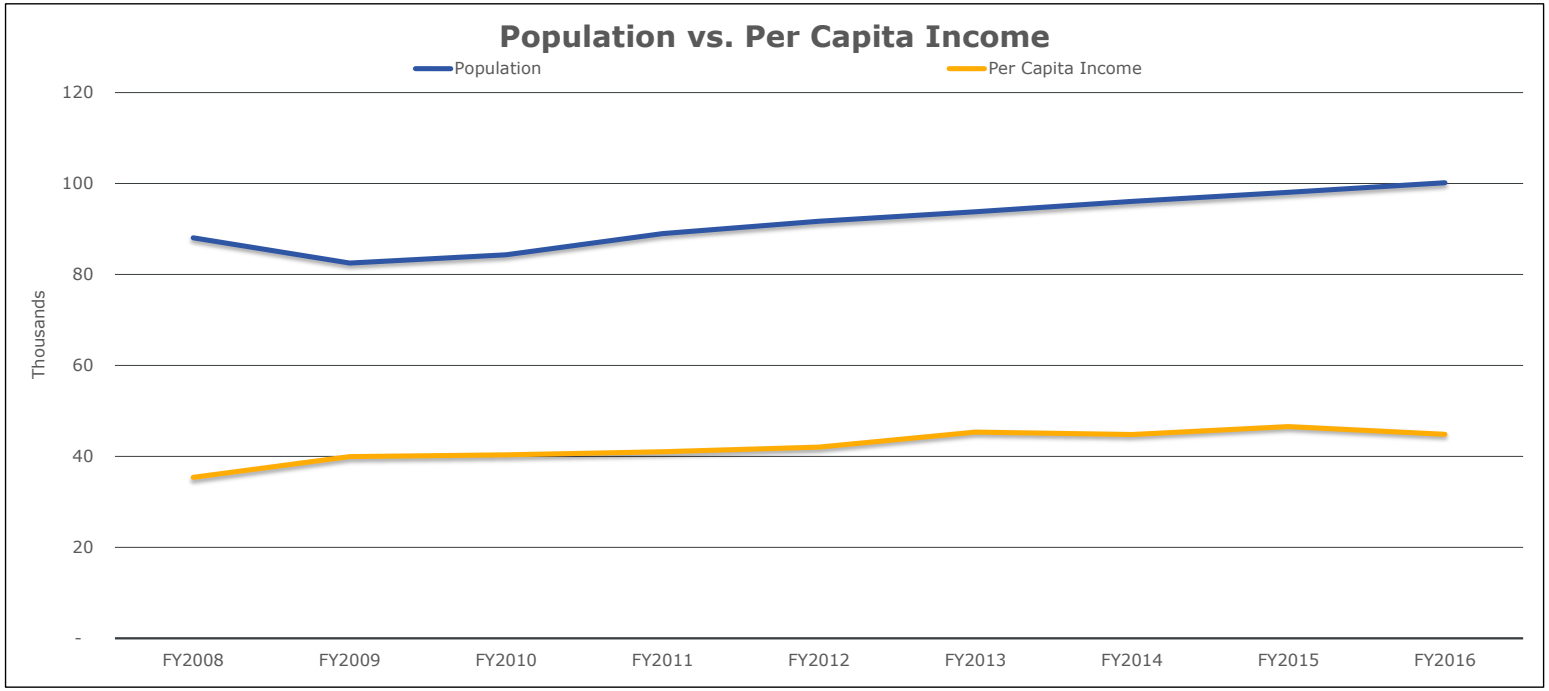


Demographic and Economic Statistics
Last Ten Calendar Years

	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017
Population	88,088	82,515	84,314	88,995	91,697	93,801	96,074	98,063	100,178	102,598
Personal Income (thousands of $)	$ 2,834,775	$ 3,298,218	$ 3,403,299	$ 3,649,774	$ 3,852,961	$ 4,257,875	$ 4,387,086	$ 4,706,391	$ 4,683,902	NA
Per Capita Income	$ 35,396	$ 39,971	$ 40,365	$ 41,011	$ 42,018	$ 45,333	$ 44,820	$ 46,554.00	$ 44,880.00	NA
School Enrollment	16,115	16,481	16,663	16,965	17,338	17,247	17,477	17,757	18,745	18,935
Unemployment Rate	7.4%	8.8%	9.6%	8.9%	8.6%	7.3%	7.2%	8.6%	8.1%	8.2%

Note: Data for calendar year 2017 was not available from the state of Alaska at the publication date of this document. NA refers to "Not

Source: 1) Alaska Department of Commerce, Community, and Economic Development
2) United States Department of Commerce, Bureau of Economic Analysis
3) Matanuska-Susitna Borough School District
4) Alaska Department of Labor, Research and Analysis Division
Note: Matanuska-Susitna Borough Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2017. This information is for the most recent fiscal year available by publication date of the School District Budget Document.

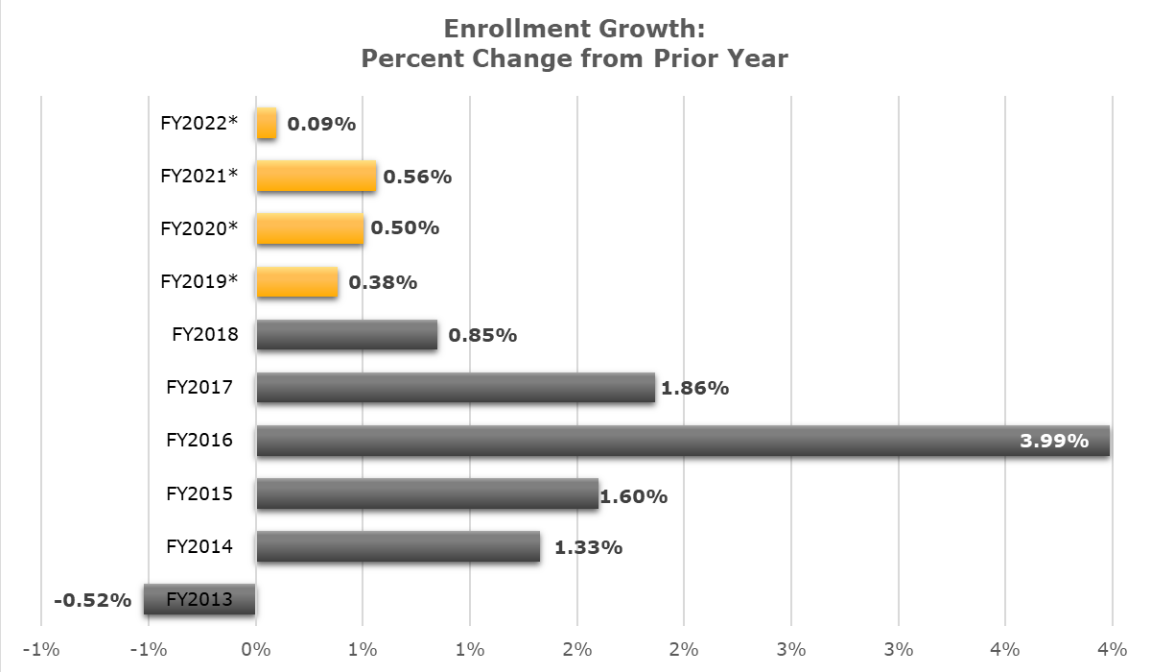


ENROLLMENT HISTORY & PROJECTION

Enrollment is projected using a modified two-year cohort survival analysis. This process accounts for students as they move from grade to grade. The District also hosts an annual public meeting with a presentation from a local economist, who provides additional demographic updates relevant to the Mat-Su Borough. The data from this meeting and other significant and relevant information related to the District is used as the basis to fine tune projections. Using this projection methodology, the District has had an average variance of less than 0.75% when comparing the projected enrollment with the ADM Count at the end of the count period. In the last 20 years, no year (outside of FY2016, when the District had an unanticipated influx of more than 700 students) has shown a variance greater than 1.85% from its projected enrollment. Since enrollment makes up such a large portion of the District's State revenue calculation, it is critical for the District to accurately project enrollment.

Student enrollment determines over 50% of the District's State Foundation revenue. Daily enrollment of full time equivalency (time spent in school, not a physical count) is determined during the October count period, a period of four weeks that ends the last Friday in October. Daily enrollment is averaged to find the Average Daily Membership (ADM). This number is then used to calculate the State Foundation Formula.

The Mat-Su Borough School District is one of the few school districts in the state to have experienced a growth trend over the last 20 years (with the exception of a slight drop in enrollment in the FY2012-13). However, as the below graph demonstrates, the growth the District has experienced is declining. In FY19, the District is projecting an additional 72 students.



ENROLLMENT BY GRADE
6 Years Historic & 4 Years Projected Enrollment

	FY2013 ADM Count	FY2014 ADM Count	FY2015 ADM Count	FY2016 ADM Count	FY2017 ADM Count	FY2018 ADM Count	FY2019 PROJECTION	FY2020 PROJECTION	FY2021 PROJECTION	FY2022 PROJECTION
Pre-Kindergarten	115.50	113.03	93.89	107.66	113.71	116.27	**124.00**	125.00	127.00	127.00
Kindergarten	1,334.03	1,323.30	1,348.40	1,488.60	1,419.80	1,440.19	**1,471.00**	1,439.00	1,400.00	1,373.00
First Grade	1,404.52	1,382.80	1,380.20	1,385.61	1,511.00	1,429.80	**1,449.00**	1,472.00	1,454.00	1,410.00
Seconde Grade	1,349.68	1,429.95	1,417.25	1,389.05	1,435.60	1,531.60	**1,453.00**	1,471.00	1,507.00	1,486.00
Third Grade	1,351.48	1,373.61	1,458.05	1,489.93	1,442.05	1,436.60	**1,511.00**	1,422.00	1,446.00	1,486.00
Fourth Grade	1,238.55	1,358.15	1,410.45	1,507.75	1,515.70	1,443.74	**1,434.00**	1,492.00	1,408.00	1,429.00
Fifth Grade	1,293.33	1,261.34	1,407.75	1,446.95	1,537.95	1,517.25	**1,450.00**	1,426.00	1,506.00	1,405.00
Sixth Grade	1,303.95	1,298.40	1,266.55	1,451.45	1,474.13	1,551.70	**1,498.00**	1,481.00	1,457.00	1,553.00
Seventh Grade	1,381.85	1,297.10	1,334.95	1,314.00	1,447.85	1,489.90	**1,552.00**	1,503.00	1,489.00	1,463.00
Eighth Grade	1,292.80	1,379.05	1,320.45	1,392.45	1,340.30	1,454.30	**1,484.00**	1,533.00	1,479.00	1,469.00
Nineth Grade	1,280.70	1,299.25	1,385.80	1,382.60	1,393.30	1,365.46	**1,459.00**	1,511.00	1,538.00	1,500.00
Tenth Grade	1,261.30	1,274.40	1,311.60	1,415.59	1,374.03	1,375.97	**1,368.00**	1,441.00	1,507.00	1,508.00
Eleventh Grade	1,277.60	1,272.00	1,269.05	1,314.85	1,411.00	1,349.16	**1,372.00**	1,371.00	1,443.00	1,505.00
Twelth Grade	1,362.10	1,414.13	1,353.04	1,378.10	1,391.54	1,466.51	**1,415.00**	1,449.00	1,482.00	1,547.00
TOTAL	**17,247.39**	**17,476.51**	**17,757.43**	**18,464.59**	**18,807.94**	**18,968.44**	***19,040.00***	***19,136.00***	***19,243.00***	***19,261.00***

ENROLLMENT BY SCHOOL
6 Years Historic & 4 Years Projected Enrollment

	FY2013 ADM Count	FY2014 ADM Count	FY2015 ADM Count	FY2016 ADM Count	FY2017 ADM Count	FY2018 ADM Count	FY2019 PROJECTION	FY2020 PROJECTION	FY2021 PROJECTION	FY2022 PROJECTION
Elementary Schools										
030 Big Lake Elementary	416.97	429.45	467.95	448.60	387.52	374.23	**361.00**	331.00	322.00	296.00
032 Iditarod Elementary	364.25	337.30	311.73	347.45	381.90	416.80	**442.00**	469.00	496.00	491.00
033 Sherrod Elementary	452.20	438.95	455.30	442.30	428.15	436.35	**431.00**	441.00	452.00	456.00
034 Swanson Elementary	442.89	425.75	420.38	426.33	446.55	450.65	**460.00**	463.00	464.00	453.00
039 Snowshoe Elementary	380.40	382.44	398.90	418.30	406.20	370.25	**352.00**	332.00	314.00	296.00
041 Butte Elementary	283.58	287.00	304.65	278.10	274.10	278.85	**277.00**	283.00	282.00	293.00
043 Cottonwood Creek Elementary	428.53	445.93	467.45	504.85	492.60	455.65	**447.00**	426.00	410.00	404.00
044 Tanaina Elementary	408.40	426.03	453.23	462.29	423.50	416.17	**398.00**	400.00	386.00	375.00
045 Pioneer Peak Elementary	360.25	398.40	388.95	423.10	431.40	431.43	**427.00**	438.00	436.00	432.00
046 Larson Elementary	384.75	385.38	378.18	389.55	408.90	391.00	**391.00**	392.00	376.00	375.00
047 Finger Lake Elementary	294.18	295.59	262.80	314.88	368.23	383.80	**402.00**	417.00	441.00	466.00
048 Goose Bay Elementary	469.33	479.79	465.25	483.10	319.10	306.15	**305.00**	279.00	271.00	259.00
050 John Shaw Elementary	417.58	392.83	405.85	425.35	407.45	426.60	**426.00**	442.00	455.00	448.00
051 Meadow Lakes Elementary	400.25	412.35	439.55	433.40	418.28	398.10	**387.00**	381.00	382.00	370.00
052 Knik Elementary	403.00	439.20	458.75	494.60	283.10	282.00	**264.00**	241.00	233.00	224.00
053 Fred & Sarah Machetanz Elementary	404.63	406.53	423.45	461.85	472.20	441.18	**445.00**	441.00	441.00	442.00
054 Dena'ina Elementary	-	-	-	-	400.75	393.15	**386.00**	352.00	342.00	324.00
Middle Schools										
010 Palmer Middle	601.90	641.45	589.90	608.50	559.20	569.55	**573.00**	549.00	570.00	566.00
011 Wasilla Middle	826.30	798.45	719.35	524.95	583.25	641.95	**662.00**	667.00	620.00	642.00
012 Colony Middle	635.85	651.40	665.15	726.10	742.90	762.45	**776.00**	815.00	804.00	786.00
013 Teeland Middle	712.95	696.95	723.75	746.50	746.10	773.69	**769.00**	732.00	725.00	723.00
014 Houston Middle	371.65	390.10	327.35	307.15	338.60	379.40	**392.00**	388.00	373.00	392.00
High Schools										
001 Palmer High	763.50	785.45	761.89	772.04	807.45	752.90	**726.00**	733.00	693.00	717.00
003 Wasilla High	1,236.35	1,202.23	1,159.00	1,067.25	1,028.95	919.00	**919.00**	923.00	1,001.00	1,025.00
005 Colony High	1,094.35	1,101.75	1,120.35	1,116.80	1,134.80	1,121.47	**1,089.00**	1,063.00	1,089.00	1,103.00
007 Houston High	389.20	375.55	386.60	390.75	389.30	364.60	**366.00**	402.00	410.00	434.00
073 Mat-Su Career & Technical High	435.65	423.00	456.75	540.10	580.55	654.00	**666.00**	688.00	692.00	691.00
080 Joe Redington Jr/Sr High	-	-	-	459.00	521.20	605.20	**601.00**	588.00	563.00	532.00
Small Attendance Area										
002 Su Valley Jr/Sr High	164.25	165.35	176.65	188.15	188.80	187.10	**204.00**	219.00	252.00	277.00
031 Glacier View	43.00	38.60	28.00	31.00	32.25	33.00	**31.00**	36.00	37.00	36.00
035 Talkeetna Elementary	76.40	89.00	87.95	105.35	111.95	99.50	**109.00**	110.00	103.00	103.00
036 Trapper Creek Elementary	34.70	31.00	32.00	22.00	24.15	22.00	**22.00**	16.00	16.00	15.00
038 Willow Elementary	123.95	114.20	136.35	133.90	131.00	139.35	**151.00**	163.00	163.00	173.00
042 Sutton Elementary	42.25	38.03	51.47	55.45	60.29	66.39	**73.00**	82.00	81.00	74.00
049 Beryozava	22.00	17.00	19.15	22.00	28.00	19.00	**17.00**	18.00	12.00	14.00
Alternative/Correspondence										
006 Burchell High	180.20	264.50	287.10	310.60	252.55	198.50	**162.00**	161.00	165.00	166.00
071 Valley Pathways Alternative	161.90	170.25	195.60	204.25	178.80	183.35	**202.00**	205.00	218.00	215.00
072 Mat-Su Youth Facility	15.00	15.00	15.00	15.00	15.00	15.00	**15.00**	15.00	15.00	15.00
077 Mat-Su Day School	64.85	77.05	67.50	75.85	84.52	88.35	**89.00**	89.00	119.00	103.00
079 Mat-Su Middle College	37.00	82.35	92.75	89.15	117.00	160.35	**168.00**	164.00	166.00	165.00
091 Mat-Su Central Correspondence	1,490.10	1,511.60	1,614.25	1,561.45	1,632.30	1,732.48	**1,794.00**	1,919.00	1,990.00	2,027.00
Charter Schools										
061 Midnight Sun Family Learning Center	167.00	164.25	191.80	189.00	184.00	191.80	**192.00**	192.00	192.00	192.00
062 Academy Charter	237.35	235.80	234.00	240.85	244.25	247.65	**250.00**	250.00	250.00	250.00
065 Twindly Bridge Charter	292.10	261.60	317.25	393.70	451.40	478.05	**525.00**	525.00	525.00	525.00
066 Birchtree Charter	308.05	329.10	363.90	391.20	412.70	411.85	**400.00**	400.00	400.00	400.00
067 American Charter Academy	188.40	191.15	187.50	174.25	187.75	210.30	**210.00**	210.00	210.00	210.00
078 Fronteras Spanish Immersion Charter	220.00	231.45	246.75	248.25	289.00	287.85	**286.00**	286.00	286.00	286.00
TOTAL	**17,247.39**	**17,476.51**	**17,757.43**	**18,464.59**	**18,807.94**	**18,968.44**	***19,040.00***	***19,136.00***	***19,243.00***	***19,261.00***

TOTAL METRICS - PER PUPIL	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Grades K-5	$ 102.88	$ 102.88	$ 97.88	$ 83.10	$ 83.10
Grades 6-8	$ 112.88	$ 112.88	$ 107.88	$ 93.10	$ 93.10
Grades 9-12	$ 172.88	$ 172.88	$ 165.38	$ 102.10	$ 102.10

		RATIOS		METRICS - PER PUPIL		
		Pupil to Teacher*	Elementary Specials to Teaching Staff**	Materials & Supplies	Health & Postage Supplies	Accelerated Learning Funds***
2018-2019	Grades K-2 Grades 3-5	24 to 1 26 to 1	1 to 6	$76.00	$7.10	NA
	Grades 6-8	31 to 1	NA	$86.00	$7.10	NA
	Grades 9-12	32 to 1	NA	$95.00	$7.10	$0.00
2017-2018	Grades K-2 Grades 3-5	24 to 1 27 to 1	1 to 6	$76.00	$7.10	NA
	Grades 6-8	31 to 1	NA	$86.00	$7.10	NA
	Grades 9-12	33 to 1	NA	$95.00	$7.10	$0.00
FY 2017	Grades K-2 Grades 3-5	25 to 1 26 to 1	1 to 6	$90.00	$7.88	NA
	Grades 6-8	27 to 1	NA	$100.00	$7.88	NA
	Grades 9-12	28 to 1	NA	$110.00	$7.88	$47.50
FY 2016	Grades K-2 Grades 3-5	25 to 1 26 to 1	1 to 6	$95.00	$7.88	NA
	Grades 6-8	27 to 1	NA	$105.00	$7.88	NA
	Grades 9-12	28 to 1	NA	$115.00	$7.88	$50.00
FY 2015	Grades K-2 Grades 3-5	25 to 1 26 to 1	1 to 7	$95.00	$7.88	NA
	Grades 6-8	27 to 1	NA	$105.00	$7.88	NA
	Grades 9-12	30 to 1	NA	$115.00	$7.88	$50.00
FY 2014	Grades K-2 Grades 3-5	25 to 1 26 to 1	1 to 7	$95.00	$7.88	NA
	Grades 6-8	27 to 1	NA	$105.00	$7.88	NA
	Grades 9-12	30 to 1	NA	$115.00	$7.88	$50.00

Notes:

* PTR applies to core area schools for regular education instruction

** Elementary Specials include Music, Physical Education, and Library

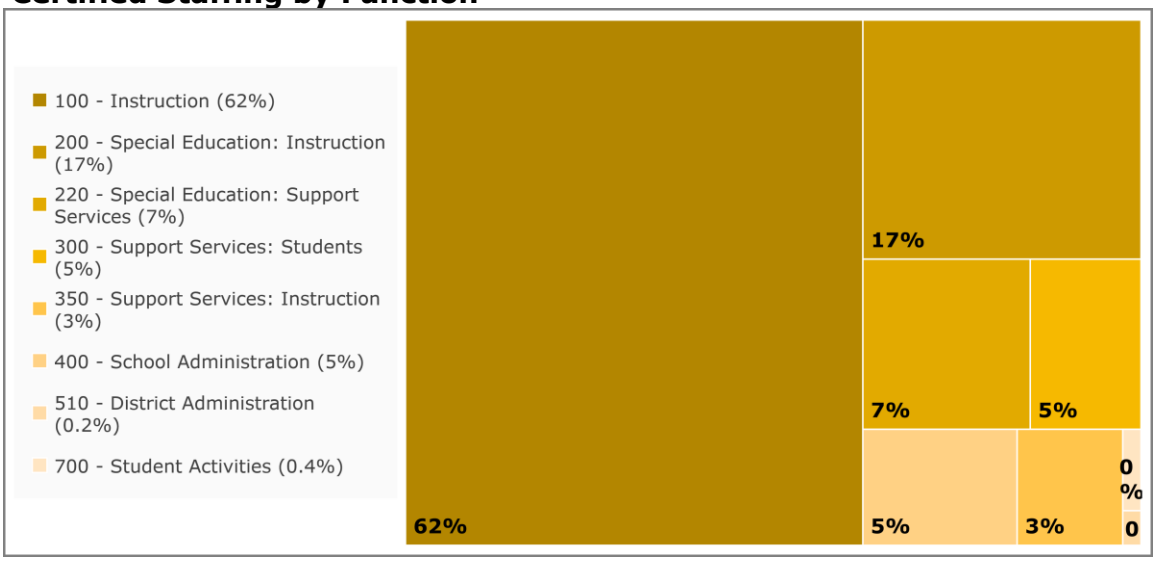
*** Accelerated learning funds apply to core area high schools only.

Staffing By Function as Reported to the State

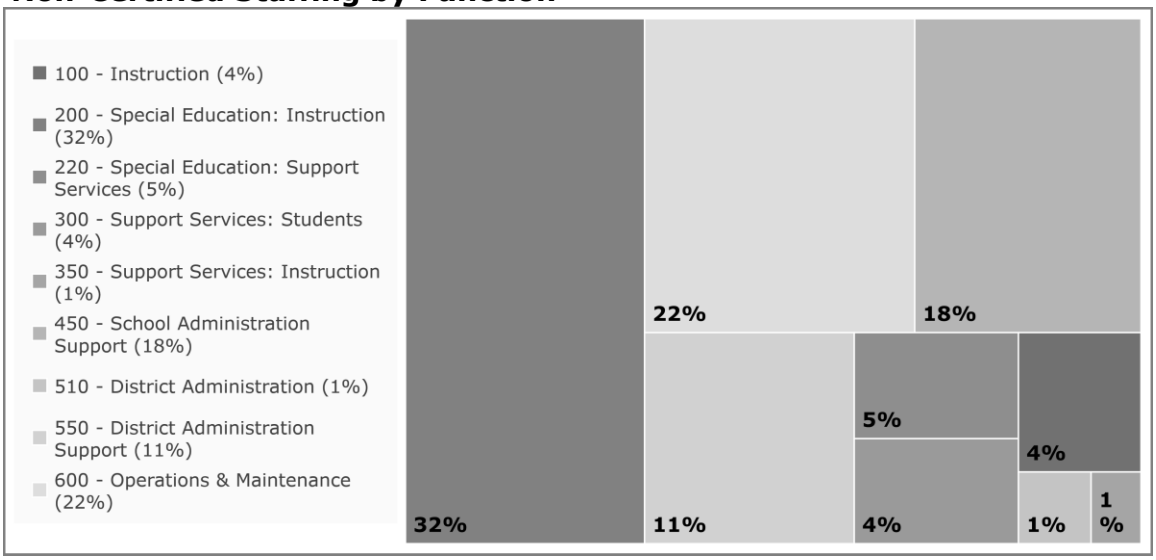
6/6/2018

	Certified	Non-Certified	Total
100 - Instruction	766.49	29.45	**795.94**
200 - Special Education: Instruction	212.31	216.44	**428.75**
220 - Special Education: Support Services	90.88	30.03	**120.91**
300 - Support Services: Students	60.21	29.75	**89.96**
350 - Support Services: Instruction	39.09	6.19	**45.28**
400 - School Administration	57.13	-	**57.13**
450 - School Administration Support	-	122.63	**122.63**
510 - District Administration	2.00	9.00	**11.00**
550 - District Administration Support	-	76.38	**76.38**
600 - Operations & Maintenance	-	146.23	**146.23**
700 - Student Activities	4.75	-	**4.75**
	1,232.86	**666.08**	**1,898.94**

Certified Staffing by Function



Non-Certified Staffing by Function



General Operating Fund Staffing Summary

ADM ENROLLMENT	17,757.43	18,464.59	18,819.00	18,809.04	18,968.46	19,040.00

CERTIFIED STAFF	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Original	2017-18 Current	2018-19 Budget
Director	8.85	8.35	8.35	8.35	7.85	7.85
Supervisor	-	-	-	-	-	-
Administrator	56.99	60.49	61.39	63.14	62.79	61.87
Classroom Teacher	656.00	686.88	683.58	690.68	701.25	694.53
SPED Teacher	178.83	172.21	180.21	200.05	186.81	188.31
Specialist - Schools	142.89	147.03	141.03	130.32	134.08	130.21
Counselor	27.71	30.98	33.48	30.49	30.89	29.99
Nurse	30.30	30.25	32.05	33.02	32.42	32.22
Specialist - Department	100.44	106.49	107.49	107.15	86.98	87.88
Certified Sub Total	**1,202.01**	**1,242.68**	**1,247.58**	**1,263.20**	**1,243.07**	**1,232.86**

CLASSIFIED STAFF	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Original	2017-18 Current	2018-19 Budget
Director	7.80	7.00	7.00	6.25	5.25	5.25
Supervisor	19.50	22.50	22.00	22.50	24.50	24.50
Instructional Aides	253.14	278.78	291.05	317.20	287.31	285.31
Support Staff	143.19	144.00	149.25	150.00	131.13	131.13
Custodial Staff	110.23	113.98	119.11	121.86	102.23	102.23
Specialist - Department	101.65	109.06	109.81	102.81	116.66	117.66
Classified Sub Total	**635.50**	**675.32**	**698.21**	**720.62**	**667.08**	**666.08**

TOTAL STAFFING	1,837.51	1,918.00	1,945.79	1,983.82	1,910.15	1,898.94

The table above summarizes the District as total General Fund employees by classification as included in the Location Summaries. Temporary and student workers, stipends, and substitutes are excluded. The District is the largest employer in the Mat-Su Borough. MSBSD employs more than 3,000 full-time, part-time, and temporary positions; serve our schools and administration.

District staffing has a great impact on the educational opportunities provided to students. In the General Fund, MSBSD will expend approximately $210 million on employee salaries and benefits, which represents roughly 83.50% of the budget including "On-Behalf" payments. As depicted in the table above, this fund supports about 1,899 full-time equivalent (FTE) positions; 1,232.86 of them certificated. To balance FY 2019's budget approximately 10 certified FTE or 0.82% were reduced from the prior year. The budget includes 666.08 classified FTE positions. This represents a loss of 1 FTE, or a 0.15% reduction from the previous year.

The District started the FY19 budget process with a deficit of $7.1 million. After the Borough Contribution amount was finalized at $1.9 million under what was anticipated, reductions totaling $7.5 million, or 3.2% of the budget were made. $1.5 million in appropriations from fund balance were used to help prevent further expense reductions. Reductions included an increase to class sizes (1 at the elementary level), a reallocation to grant funds for instructional aides and coaches, and a correction to the preliminary benefit calculations for retirement.

Special Revenue & Capital Project Funds Staffing Summary

ADM ENROLLMENT	17,757.43	18,464.59	18,819.00	18,809.04	18,968.46	19,040.00

CERTIFIED STAFF	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Original	2017-18 Current	2018-19 Budget
Director	1.60	1.50	1.50	1.50	1.80	1.80
Supervisor	-	-	-	-	-	-
Administrator	-	-	-	-	2.00	1.50
Classroom Teacher	29.95	26.94	32.05	31.86	38.93	30.79
SPED Teacher	3.30	3.00	5.00	4.00	-	5.00
Specialist - Schools	1.00	1.00	1.00	1.00	2.50	8.00
Counselor	-	3.00	3.00	3.00	3.00	3.00
Nurse	-	-	-	-	0.50	0.50
Specialist - Department	0.25	0.25	2.75	3.25	2.75	1.25
Certified Sub Total	**36.10**	**35.69**	**45.30**	**44.61**	**51.48**	**51.84**

CLASSIFIED STAFF	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Original	2017-18 Current	2018-19 Budget
Director	-	-	-	-	-	-
Supervisor	11.50	11.00	11.50	11.50	12.50	12.50
Instructional Aides	51.88	57.88	42.40	48.25	62.66	30.50
Support Staff	82.47	84.43	95.75	86.81	88.01	91.26
Custodial Staff	-	-	-	-	-	-
Specialist - Department	1.82	1.82	1.82	2.82	2.75	1.75
Classified Sub Total	**147.67**	**155.13**	**151.47**	**149.38**	**165.92**	**136.01**

TOTAL STAFFING	183.77	190.82	196.77	193.99	217.40	187.85

Proprietary Funds Staffing Summary

CERTIFIED STAFF	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Original	2017-18 Current	2018-19 Budget
Director	-	-	-	-	-	-
Supervisor	-	-	-	-	-	-
Administrator	-	-	-	-	-	-
Classroom Teacher	-	-	-	-	-	-
SPED Teacher	-	-	-	-	-	-
Specialist - Schools	-	-	-	-	-	-
Counselor	-	-	-	-	-	-
Nurse	-	-	-	-	-	-
Specialist - Department	-	-	-	-	-	-
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**

CLASSIFIED STAFF	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Original	2016-17 Current	2017-18 Budget
Director	-	-	-	-	-	-
Supervisor	-	-	-	-	-	-
Instructional Aides	-	-	-	-	-	-
Support Staff	-	-	-	-	-	-
Custodial Staff	-	-	-	-	-	-
Specialist - Department	0.50	0.50	0.50	0.50	0.50	0.50
Classified Sub Total	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**

TOTAL STAFFING	0.50	0.50	0.50	0.50	0.50	0.50

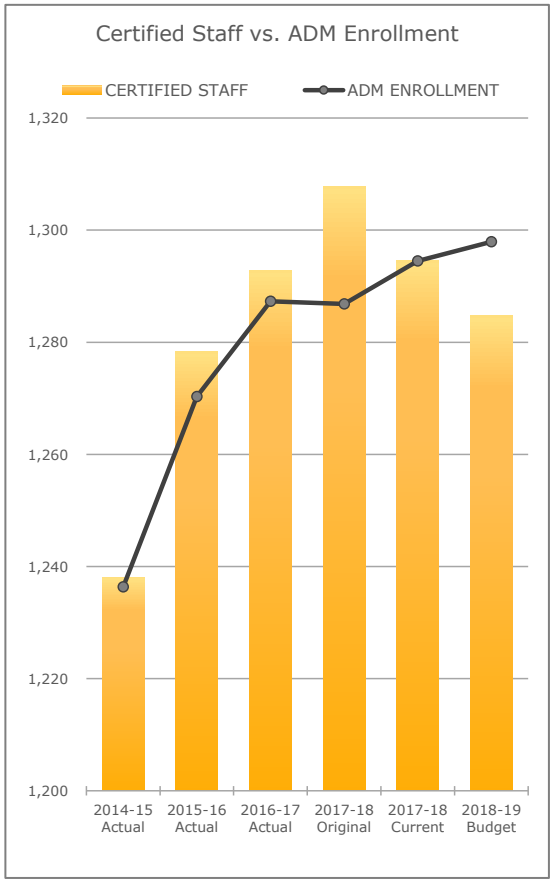
District Wide Staffing Summary - ALL FUNDS

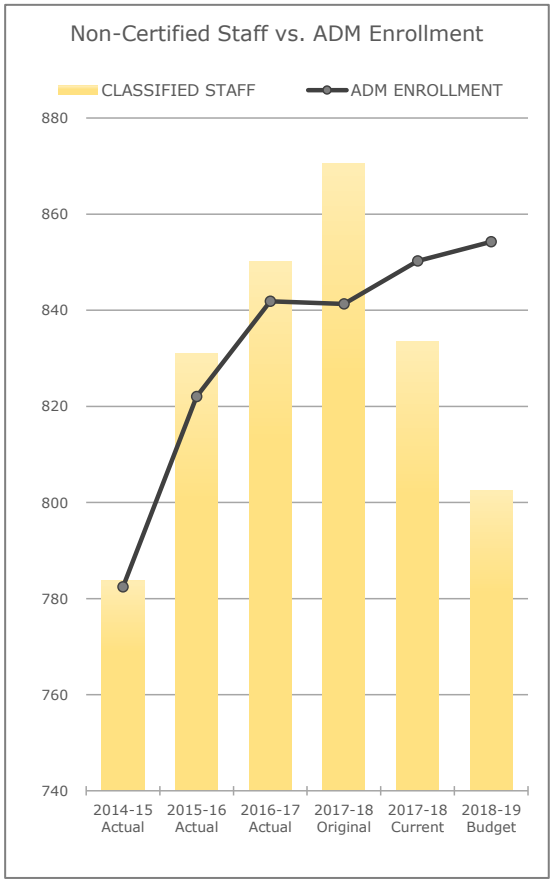
ADM ENROLLMENT	17,757.43	18,464.59	18,819.00	18,809.04	18,968.46	19,040.00

CERTIFIED STAFF	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Original	2017-18 Current	2018-19 Budget
Director	10.45	9.85	9.85	9.85	9.65	9.65
Supervisor	-	-	-	-	-	-
Administrator	56.99	60.49	61.39	63.14	64.79	63.37
Classroom Teacher	685.95	713.82	715.63	722.54	740.18	725.32
SPED Teacher	182.13	175.21	185.21	204.05	186.81	193.31
Specialist - Schools	143.89	148.03	142.03	131.32	136.58	138.21
Counselor	27.71	33.98	36.48	33.49	33.89	32.99
Nurse	30.30	30.25	32.05	33.02	32.92	32.72
Specialist - Department	100.69	106.74	110.24	110.40	89.73	89.13
Certified Sub Total	**1,238.11**	**1,278.37**	**1,292.88**	**1,307.81**	**1,294.55**	**1,284.70**

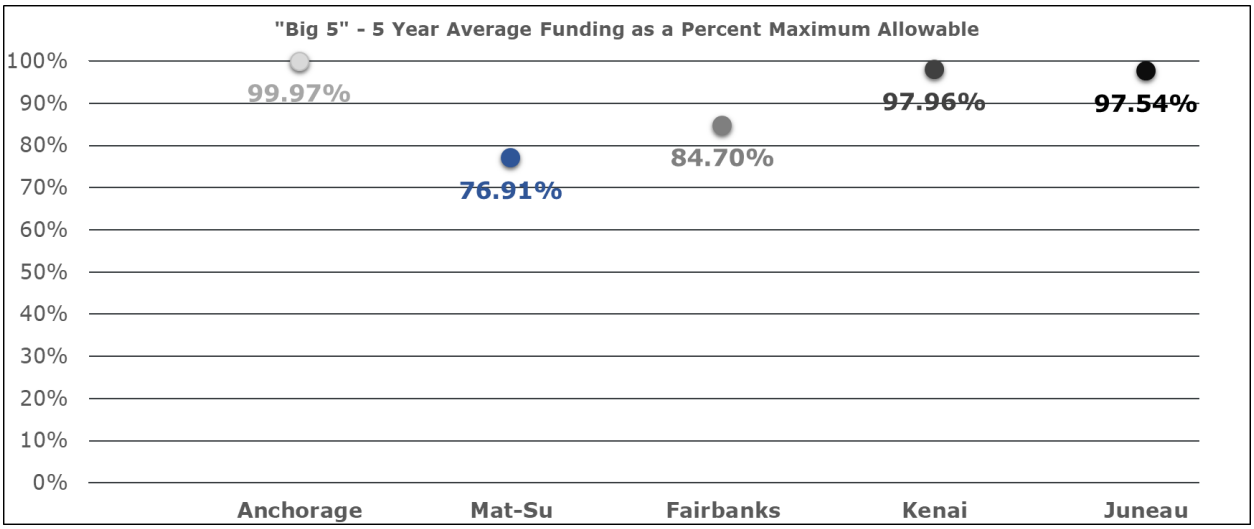
CLASSIFIED STAFF	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Original	2017-18 Current	2018-19 Budget
Director	7.80	7.00	7.00	6.25	5.25	5.25
Supervisor	31.00	33.50	33.50	34.00	37.00	37.00
Instructional Aides	305.02	336.66	333.45	365.45	349.97	315.81
Support Staff	225.66	228.43	245.00	236.81	219.14	222.39
Custodial Staff	110.23	113.98	119.11	121.86	102.23	102.23
Specialist - Department	103.97	111.38	112.13	106.13	119.91	119.91
Classified Sub Total	**783.67**	**830.95**	**850.18**	**870.50**	**833.50**	**802.59**

TOTAL STAFFING	2,021.78	2,109.32	2,143.06	2,178.31	2,128.05	2,087.29

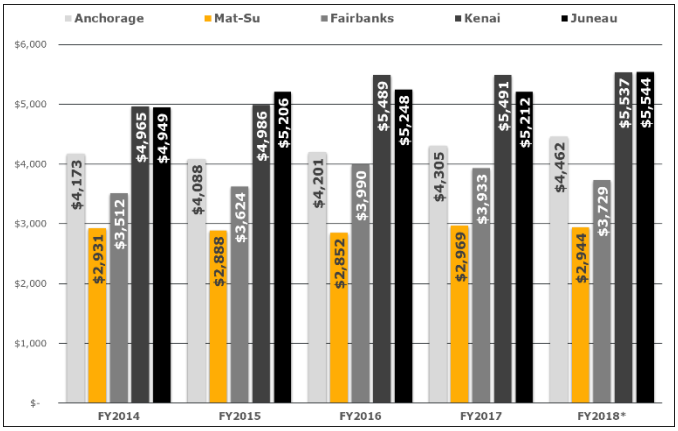


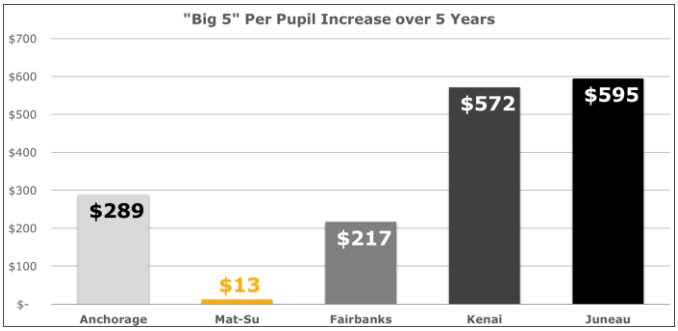


Historical Local per Pupil Contribution Comparison



The District is the second largest school district in the state, but the least funded at the per pupil local level. This is in part due to the other "Big 5" districts funding close to, or at the maximum allowable amount as laid out in the State Foundation Formula, while the Borough, on average funds at approximately 77% of the maximum allowable.





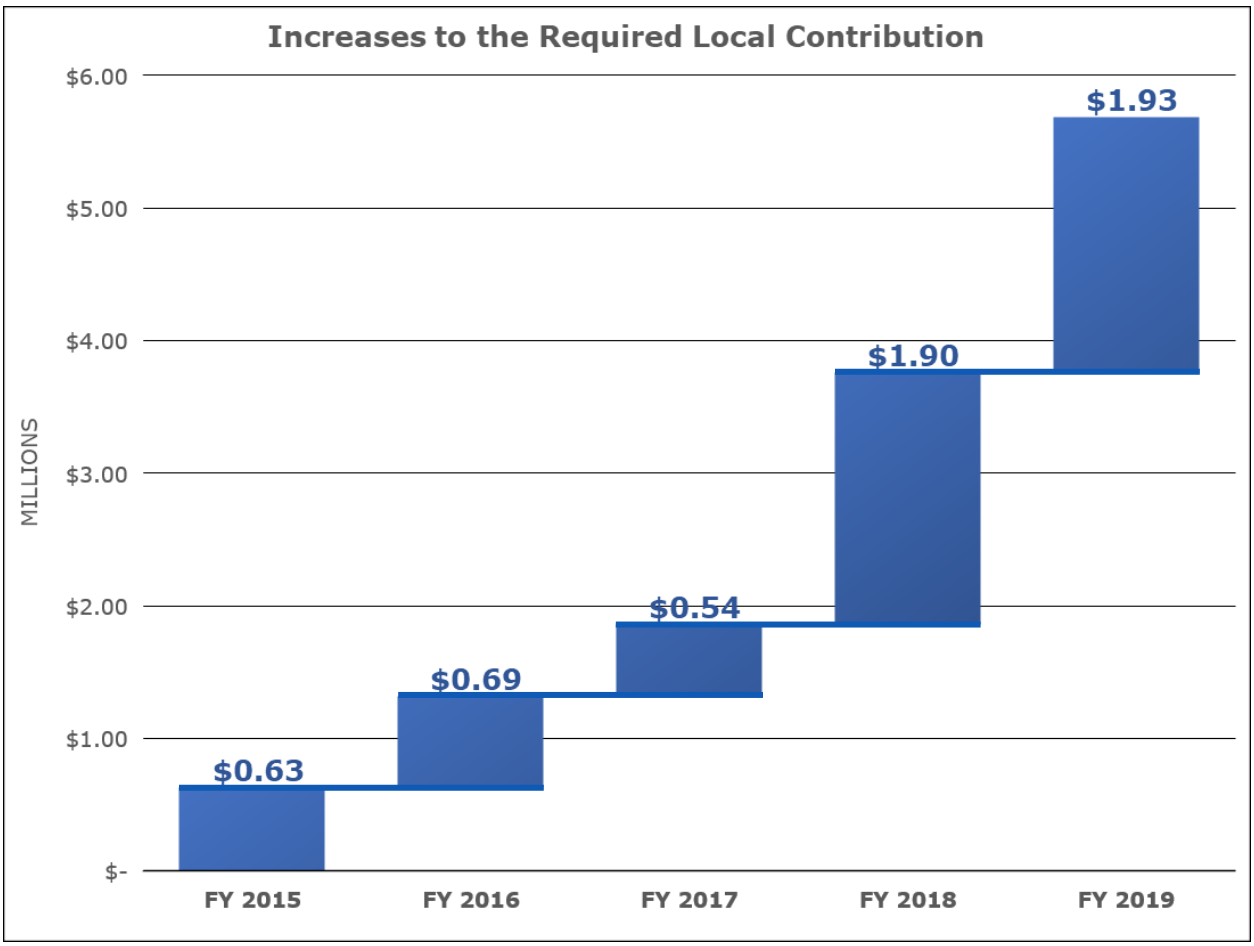
Over the past 5 years (FY2014-FY 2018) there has been an overall increase to local funding of $4.6 million, however due to increased enrollment, local funding on a per pupil basis has been stagnant, with a minimal growth of $13 per pupil. During that same period the other "Big 5" districts per pupil funding has grown ranging from $217 to $595.

MSBSD worked with the Borough this year to find a way to tie the growth of the Borough to the local contribution. On April 17th, the Borough passed a 5 year forward funding plan allocating a fixed rate of 6.3 mills to local funding starting in FY2019. This allows the local contribution to mirror the growing tax base as experienced by the Borough.

The State's Foundation Formula considers growing tax bases in its calculation for the Required Local Contribution. Currently set at 2.65 mills of the full and true value determination, overall State funding has been reduced each year by the amount of growth in the Required Local Contribution. As the Borough's tax base has increased from year-to-year, 2.65 mills of the full and true tax value determination has also increased resulting in decreased funding from the State's Foundation Formula.

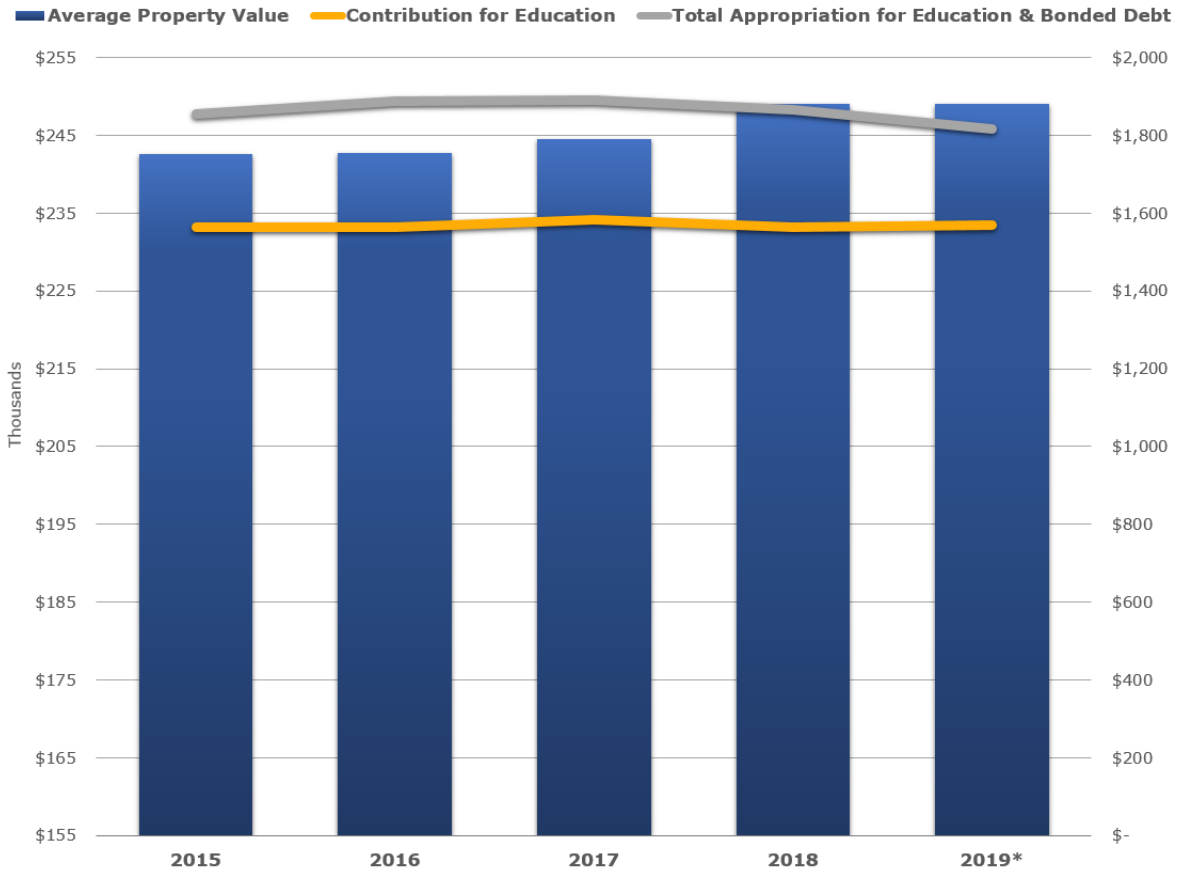
The charts below represent the year-over-year growth in the Mat-Su's Required Local Contribution. As this number increases, the State expects the revenue to be back-filled by the Borough. With no funding increase from the Borough in FY 2018, the District experienced a loss of almost $2 million. Over the past five years, the Required Local Contribution has increased by $5.7 million or 19.5%. Almost $4 million of that growth occurred over the past two years. Tying the local funding to the mill rate will align funding with growth.

The tables below and on the following pages outline the changes to local funding, and the required contribution, maximum allowable contribution and the actual contribution over the last five to ten years.



Impact of Educational Funding on the Average Tax Payer

	FY 2015		FY 2016		FY 2017		FY 2018		FY 2019*	
Average Property Value	$	242,600	$	242,780	$	244,500	$	249,055	$	249,055
Contribution to Education	6.450	1,565	6.445	1,565	6.476	1,583	6.278	1,564	6.300	1,569
Net Debt Service for School Bonds	1.190	289	1.330	323	1.258	308	1.210	301	0.994	248
Net Debt Service for all other Bonds	0.399	97	0.372	90	0.369	90	0.291	72	0.524	131
Borough Operations & Capital	0.733	178	0.447	109	0.461	113	1.023	255	2.513	626
Unfunded Mandates	0.780	189	1.390	337	1.420	347	1.530	381	-	-
Total Mill Rate & Average Tax Payer Cost	**9.552**	**$ 2,318**	**9.984**	**$ 2,424**	**9.984**	**$ 2,441**	**10.332**	**$ 2,573**	**10.331**	**$ 2,574**



While property values have increased by 2.66% over the past 4 years (FY 2015-2018), the Contribution to Education has increased marginally at 0.26%. The average tax payer has paid approximately $1,569 per year to the Borough's Contribution to Education.

In FY 2017, the average tax payer saw a slight increase to their Contribution to Education. That year the District received a one-time increase to help maintain a per pupil rate after having an unanticipated growth of more than 700 students the prior year.

All School Bond projects are at, or nearing, completion. The additional amount for Net Debt Service for School Bonds will continue to decrease year over year unless more School Bonds are approved by voters.

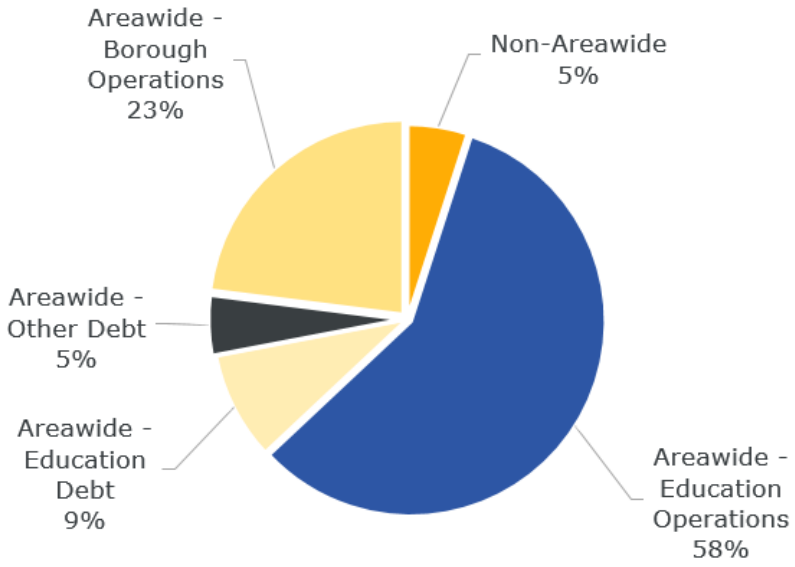
* *FY 2019 Average Property Value and Mill Rate calculations are estimates, as these numbers are not yet available.*

* Mill Rates shown are from the Matanuska-Susitna Borough's Approved Budget documents, and are based on adopted rates.

MATANUSKA—SUSITNA BOROUGH TAX INFORMATION

The typical homeowner in the Matanuska-Susitna Borough would pay an average of $2,710 in Property Taxes (both areawide and non-areawide,) based on an average assessed value of $249,055. If a property is located in a Road and Fire Service Area, or within a City, additional taxes are paid.

Summary of 2018 Tax Bill



Non-Areawide	5%	$136
Areawide - Education Operations	58%	$1,569
Areawide - Education Debt	9%	$248
Areawide - Other Debt	5%	$131
Areawide - Borough Operations	23%	$626
	100%	**$2,710**

The Borough provides services on an areawide basis both within and outside the incorporated cities. Non-areawide services are provided only outside of the incorporated cities.

The Borough contains three incorporated cities: Houston, Palmer, and Wasilla. Eighty-three percent (83%) of the Borough's population reside outside of the three cities. Today's population of 104,166 is an increase of about 82% since 2000.

Employee to Resident Ratio

State of Alaska	1 per 50
Fairbanks North Star Borough	1 per 227
Municipality of Anchorage	1 per 13
Mat-Su Borough	**1 per 323**
Kenai Peninsula Borough	1 per 198

The Mat-Su Borough has fewer employees per resident than the State of Alaska, and the other largest boroughs & municipalities in the State. Serving more people with fewer resources.

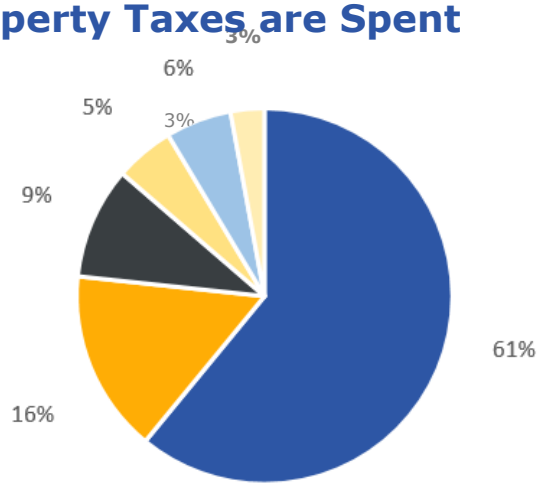
Budget Facts

The Borough's total Fiscal Year 2019 budget is $399,683,189. General Government includes: Mayor and Assembly, Elections, Records Management, Law Administration, Finance, Community Development, Public Safety, Planning and Public Works.

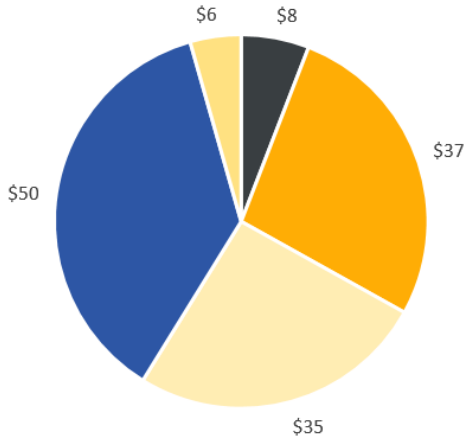
The Borough receives $186,342,400 from the State of Alaska for Education Operating assistance and $19,942,047 for Education Debt reimbursement.

How your $2,574 Areawide Property Taxes are Spent

Education Operating	$1,569
General Government	$405
Education Debt Service	$248
Other Debt	$131
Capital Projects	$146
Grants/ Pass Throughs	$75
Areawide Tax	$2,574



How your $136 of Non-Areawide Property Taxes are Spent



Economic Development	$8
Capital and Transfers	$37
Libraries	$35
Animal Control	$50
Other Services	$6
Non-Areawide Tax	$136

This information was taken from the Borough Pamphlet: *Your Property Tax Dollars* (2018) provides answers to commonly asked tax questions.

More information is available on the Matanuska-Susitna Borough Web Site: www.matsugov.us

MATANUSKA-SUSITNA BOROUGH TAX INFORMATION

The primary source of income generated for the Matanuska-Susitna Borough is through property taxes. The Borough in turn provides approximately 25% of the District's funding from these revenues. The following information taken from the Borough Pamphlet: *For the Property Owner Who Wants to Know (Reviewed/Updated 20110)* provides answers to commonly asked tax questions.

What do Property Values have to do with taxes?
Properties are appraised so that the costs of schools, and fire protection, and other public benefits are borne by everyone in proportion to the amount of money the individual properties are worth.

What is Full and True Value?
Finding the full and true value of a property involves estimating the price most people would pay for it in its present condition. It's not quite that simple, however, because the assessor has to find what this value would be for every property, no matter how big or small. But the assessor's job doesn't stop there. Each year it has to be done all over again, because the market value of almost everything changes from one year to the next.

How is Property Appraised?
The assessor's office first reviews all the property to be assessed, then values it. Accurate appraisals require constant research and digging for significant facts to the full and true (fair market) value of a property.

To find the value of any piece of property the assessor must first know what other properties similar to it are selling for, what it would cost to replace it, how much it takes to operate and keep it in repair, what rent it may earn, and many other facts affecting its value, such as the current rate of interest charged for borrowing the money to buy or build properties like it. Using these facts, the assessor can interpret the property value in three different ways as explained below.

- **Sales Comparison Approach**
  The first and most commonly used method compares the property to be assessed to others that have sold recently. These prices, however, must be analyzed very carefully to get true picture.
  One property may have sold for more than it was really worth because the buyer was in a hurry and would pay any price. Another may have sold for less money than it was actually worth because the owner needed cash right away. The property was sold to the first person who made an offer.
  When using the sales comparison approach the assessor must always consider such overpricing or underpricing and analyze many sales to arrive at a fair valuation for the property. Size, quality, condition, location and time of sales are also important factors to consider.
- **Cost Approach**
  A second way to value your property is based on how much money it would take at current material and labor costs, to replace the property with one similar in utility. If the property is not new, the assessor must also estimate depreciation of the structures and how much the lot would be worth if vacant.

- **Income Approach**
  The third way is to evaluate how much income the property would produce if it were rented as an apartment house, a store, or a warehouse. The assessor must consider operating expenses, taxes, insurance, maintenance costs, and the return most people would expect on their property.

Why do Assessed Values change from year to year?
When market value changes, naturally so does the assessed value. For instance, if a garage was added to a home, the assessed value would increase. However, if a property were in poor repair the assessed value would decrease. The assessor has not created the value. People make value by their transactions in the marketplace. State law requires that property be assessed at its full and true value each and every year. The assessor has the legal responsibility to study those transactions and appraise properties accordingly. Values change in the market place, whether improvements are made or not.

What is the correlation between Assessed Value and the Mill Rate?
The assessor's office does not control the total amount of taxes collected. The assessor's primary responsibility is to find the full and true value (fair market value) of property within the Borough, so that only the fair share of that property is paid into the tax burden of the entire Borough.

A tax rate applied to a property's assessed value determines the amount of taxes paid on that property. The tax rate is determined by the Borough Assembly.

Public Information
The assessor's office also keeps track of property ownership, maintains maps of parcel boundaries, keeps descriptions of building and property characteristics updated, and keeps track of individuals and properties eligible for exemptions.

Property Tax Relief
Several programs exist to provide property tax relief to selected groups of property owners, such as property owners over 65 years of age or disabled veterans with 50% or greater service connected disability. Please contact the assessment office for more detailed information and application forms for these programs:

Matanuska-Susitna Borough
350 E. Dahlia Ave
Palmer AK, 99645

Real Property: 907 745-9642
Personal Property: 907 745-9637

What are the Rights and Responsibilities of Property Owners?
If the opinion of the property owner differs from the assessors on the value of a property, the owner should go to the Borough's Assessor's office and discuss the matter. Staff will be glad to answer any questions about the appraisal and explain how to appeal if an agreement cannot be reached. The assessor's office relies on the property owner for information, and appreciates it when updated and accurate information is provided.

The charts and graphs on the following pages help to better illustrate the Borough's historical information on revenue, taxes, and debt.

Direct and Overlapping Property Tax Rates
(mill levy rate per $1000 of assessed value)
Last Ten Fiscal Years

	Direct Rates									
	FY2008	**FY2009**	**FY2010**	**FY2011**	**FY2012**	**FY2013**	**FY2014**	**FY2015**	**FY2016**	**FY2017**
Areawide Borough	9.64	10.33	9.98	9.96	10.05	9.69	9.85	9.66	10.00	10.00
Non-Areawide Borough	0.37	0.38	0.43	0.39	0.43	0.49	0.05	0.52	0.52	0.52
City of Palmer	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
City of Wasilla	-	-	-	-	-	-	-	-	-	-
City of Houston	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Service Area Number 2	2.35	2.51	2.77	2.94	2.94	3.05	3.05	3.24	3.43	3.43
Service Area Number 4	3.05	3.18	3.55	3.71	3.96	4.06	4.41	4.59	4.82	4.59
Service Area Number 7	1.02	1.08	1.21	1.32	1.32	1.39	1.39	1.39	1.07	0.91
Service Area Number 8	8.48	8.51	8.51	8.51	8.22	4.00	4.00	-	-	-

	Overlapping Rates									
	FY2008	**FY2009**	**FY2010**	**FY2011**	**FY2012**	**FY2013**	**FY2014**	**FY2015**	**FY2016**	**FY2017**
Serivce Area Number 9	1.82	1.97	2.18	2.41	2.58	2.78	2.78	2.78	2.78	2.78
Serivce Area Number 14	1.44	1.51	1.51	1.66	1.66	1.77	1.77	1.77	1.86	1.85
Serivce Area Number 15	3.83	4.13	4.11	4.11	4.11	4.10	4.10	4.10	4.10	4.10
Serivce Area Number 16	1.47	1.60	1.78	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Serivce Area Number 17	2.54	2.75	2.75	2.75	2.75	2.92	2.92	2.92	2.92	2.92
Serivce Area Number 19	2.08	2.23	2.46	2.62	2.51	2.51	2.51	2.51	2.51	2.51
Serivce Area Number 20	2.66	2.83	3.17	3.39	3.62	3.86	3.86	3.50	3.50	3.50
Serivce Area Number 21	2.41	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57	2.57
Serivce Area Number 23	3.36	3.48	3.82	4.01	4.29	4.59	4.59	4.59	4.59	4.59
Serivce Area Number 24	1.51	1.60	1.73	1.84	1.84	1.95	1.95	2.04	2.04	2.04
Serivce Area Number 25	1.25	1.33	1.46	1.53	1.61	1.73	1.73	1.73	1.73	1.73
Serivce Area Number 26	2.43	2.59	2.86	3.04	3.23	3.45	3.45	3.45	3.45	3.45
Serivce Area Number 27	2.76	2.93	3.24	3.24	3.24	3.48	3.48	3.48	3.48	3.48
Serivce Area Number 28	1.89	2.01	2.25	2.00	2.00	2.00	2.00	2.00	2.00	1.99
Serivce Area Number 29	2.38	2.53	2.73	2.73	2.73	2.89	2.89	2.89	3.01	3.12
Serivce Area Number 30	3.28	3.53	3.74	3.74	3.97	4.41	4.41	4.41	4.41	4.41
Serivce Area Number 31	2.86	3.12	3.35	3.35	3.68	3.68	3.68	3.68	3.68	3.68
Serivce Area Number 33 *	1.82	1.94	-	-	-	-	-	-	-	-
Serivce Area Number 34 *	1.40	1.49	-	-	-	-	-	-	-	-
Serivce Area Number 35	0.96	1.02	1.14	1.21	1.29	1.37	1.46	1.34	2.75	2.75
Serivce Area Number 69	5.26	5.79	6.61	7.33	8.21	9.12	9.12	9.12	9.12	9.40
Serivce Area Number 130	1.46	1.56	1.72	1.83	1.92	1.97	1.99	1.99	1.99	2.15
Serivce Area Number 131	3.06	3.07	3.51	3.47	3.68	4.13	3.24	3.24	3.24	3.24
Serivce Area Number 132	0.68	0.73	0.80	0.84	0.88	0.88	0.90	0.90	0.94	0.96
Serivce Area Number 135 *	-	-	3.00	3.00	3.00	2.96	2.96	2.96	3.21	3.21
Serivce Area Number 136	3.22	3.43	1.49	0.56	1.56	1.67	1.67	1.78	1.88	2.20

Note: Fire Service Area (FSA), Road Service Areas (RSA), and Service Areas (SA) are identified by service area numbers.

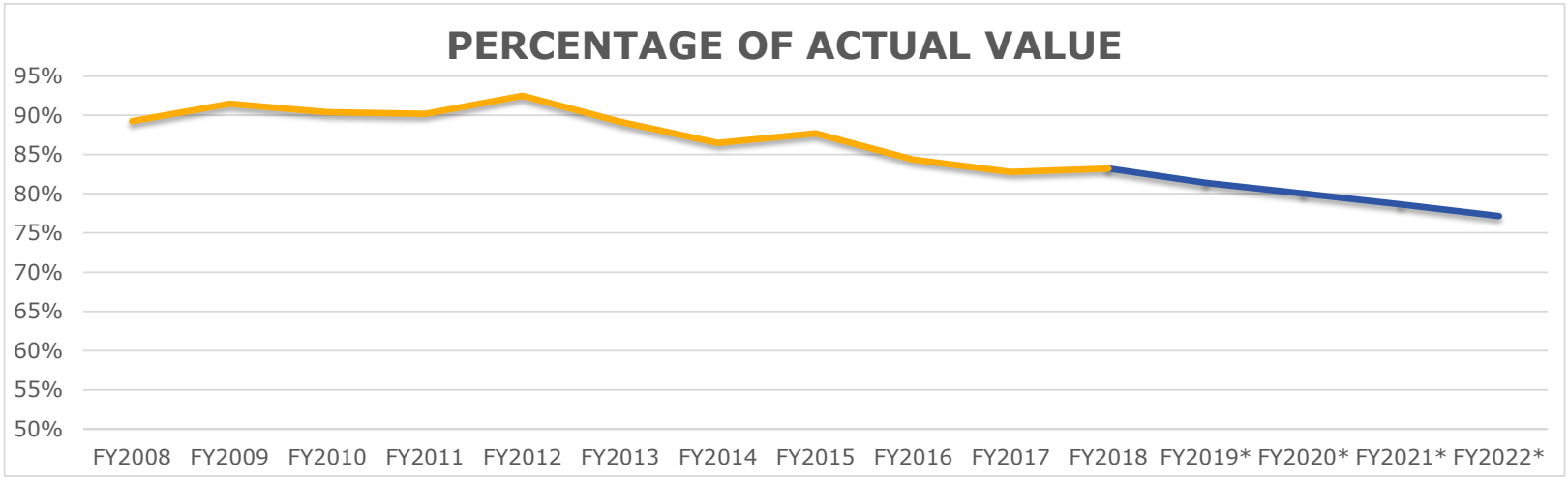
* In Fiscal Year 2010. FSA #33 and FSA #34 were combined to create FSA #135.

Source: Matanuska-Susitna Borough Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2017. This information is for the most recent fiscal year available by the publication date of the School District's Budget Document.

Assessed & Estimated Actual Value of Taxable Property
10 Year Historic Actuals, 1 Year Estimated, & 4 Years Projeced

	REAL PROPERTY ($)	PERSONAL PROPERTY ($)	TAX EXEMPT PROPERTY ($)	TOTAL TAXABLE ASSESSED VALUE ($)	DIRECT TAX RATE	LESS: ESTIMATED ACTUAL TAXABLE VALUE ($)	PERCENTAGE OF ACTUAL VALUE
FY2008	8,827,752,800	61,494,174	1,231,388,492	7,657,858,482	9.644	8,580,916,190	89.24%
FY2009	9,160,682,041	66,413,079	1,269,573,453	7,957,521,667	10.326	8,697,868,950	91.49%
FY2010	9,289,426,297	70,605,851	1,288,187,547	8,071,844,601	9.980	8,929,096,710	90.40%
FY2011	9,538,236,712	70,594,984	1,399,139,093	8,209,692,603	9.956	9,103,817,690	90.18%
FY2012	9,844,733,062	71,482,452	1,532,187,448	8,384,028,066	10.051	9,063,680,270	92.50%
FY2013	10,083,251,287	50,340,319	1,600,527,289	8,533,064,317	9.691	9,568,003,300	89.18%
FY2014	10,350,396,337	63,442,515	1,711,599,833	8,702,239,019	9.852	10,064,353,720	86.47%
FY2015	10,700,459,143	52,590,547	1,748,972,499	9,004,077,191	9.662	10,268,301,740	87.69%
FY2016	11,241,555,014	55,738,480	2,031,032,480	9,266,261,014	9.984	10,985,826,830	84.35%
FY2017	11,657,052,913	58,508,270	2,201,980,573	9,524,571,156	10.086	11,505,889,072	82.78%
FY2018	*11,753,206,895*	*54,163,365*	*2,194,343,857*	*9,619,910,565*	*10.031*	*11,558,983,794*	*83.22%*
FY2019*	*12,333,956,882*	*55,210,810*	*2,413,629,978*	*9,998,216,911*	*10.158*	*12,284,985,115*	*81.39%*
FY2020*	*12,938,652,314*	*55,532,819*	*2,605,479,698*	*10,425,417,570*	*10.217*	*13,027,636,774*	*80.03%*
FY2021*	*13,559,506,036*	*55,475,656*	*2,831,137,221*	*10,843,192,985*	*10.296*	*13,789,461,635*	*78.63%*
FY2022*	*14,221,315,447*	*55,922,080*	*3,082,190,412*	*11,284,604,225*	*10.386*	*14,624,817,922*	*77.16%*

* *Estimated & Projected*



Property Tax Levies and Collections
Last Ten Fiscal Years

	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017
Taxes Levied for the Fiscal Year	$ 97,208,979	$ 107,223,469	$ 108,123,032	$ 110,203,515	$ 114,442,314	$ 114,904,572	$ 118,906,810	$ 121,650,445	$ 130,590,976	$ 138,589,875
Net Tax Levy	91,367,040	100,433,204	100,736,350	102,459,539	$ 106,116,574	$ 106,069,979	$ 109,986,586	$ 111,744,106	$ 119,295,403	$ 126,423,474
COLLECTED WITHIN THE LEVY FISCAL YEAR										
Amount	$ 87,627,539	$ 96,318,045	$ 97,109,667	$ 98,954,998	$ 101,881,857	$ 102,321,617	$ 106,109,708	$ 108,285,996	$ 116,527,024	$ 122,648,889
% of Levy	95.91%	95.90%	96.40%	96.58%	96.01%	96.47%	96.48%	96.91%	97.68%	97.01%
Collections in Subsequent Years	$ 3,436,819	$ 3,655,116	$ 2,940,021	$ 2,394,130	$ 2,311,732	$ 1,138,009	$ 1,340,702	$ 1,226,925	$ -	$ -
TOTAL COLLECTIONS TO DATE										
Amount	$ 91,064,358	$ 99,973,161	$ 100,049,688	$ 101,349,128	$ 104,193,589	$ 103,459,626	$ 107,450,410	$ 109,512,921	$ 116,527,024	$ 122,648,889
% of Net Levy	99.67%	99.54%	99.32%	98.92%	98.19%	97.54%	97.69%	98.00%	97.68%	97.01%

Source: Matanuska-Susitna Borough Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2017. This information is for the most recent fiscal year available by the publication date of the School District's Budget Document.

Borough Debt & the School District

In prior years as a component unit of the Matanuska-Susitna Borough the District in did not hold, or manage any debt incurred on its behalf. Alaska Statute 14.14.060 states that a borough can establish a centralized treasury and is responsible for major rehabilitation, all construction, and major repair of school buildings. As such, the Borough is responsible for new construction and debt service. Accordingly, physical plant expenditures for debt services and the taxing authority necessary to repay debt lies with the Borough, not with the District. However, in FY 2016, with assistance of the Borough, the District purchased Twindly Bridge Charter School and the new Fronteras Charter School was also built. Both capital leases are reflected on the District's financials and a debt service fund was established to account for the accumulation of funds for the long-term debt obligations associated with Fronteras Charter School.

The tables below and on the following pages provide an analysis of the Borough's debt service accounts and their effect on the Borough taxpayers. Although the District may assist in the management of capital project expenditures, the Borough is responsible for all debt incurred. There is no fiscal impact to the District's General Fund for this debt. While the State of Alaska does not set a legal debt margin for municipalities, in 1983 the Borough adopted an ordinance limiting the outstanding general obligation debt to 7% of the Borough's total taxable assessed value. The Borough's FY 2018 adopted mill rate totaled 10.332, and the Borough marginally reduced the area wide Borough Mill Levy for FY 2019, to 10.331, with 0.994 mills, or $9,213,772, for voter approved net debt service for school bonds. The mill levy rate for the Borough is per $1,000 of assessed value.

Matanuska-Susitna Borough Area Wide Mill Rate
5 Years Historic Breakdown of Adopted Mill Rate

	2015	2016	2017	2018	2019
Contribution to Education	6.450	6.445	6.476	6.278	6.300
Voter Approved Net Debt Service for School Bonds	1.190	1.330	1.258	1.210	0.994
Net Debt Service for all other Bonds	0.399	0.372	0.369	0.291	0.524
Borough Operations & Capital	0.733	0.447	0.461	1.023	2.513
Unfunded Mandates	0.890	1.390	1.420	1.530	-
Total Area Wide Mill Rate	**9.662**	**9.984**	**9.984**	**10.332**	**10.331**

Computation of Direct and Overlapping Debt
As of 6/30/2017

Governmental Unit		Debt Outstanding	% Available to this Governmental Unit		Share of Direct and Overlapping Debt
Education Debt	$	264,425,000	100%	$	264,425,000
Certificates of Participations					
Animal Care Facility		2,770,000	100%		2,770,000
Public Safety Building		17,815,000	100%		17,815,000
Notes Payable					
AK Clean Water Fund Loans		254,628	100%		254,628
USDA		6,900,000	100%		6,900,000
University Of Alaska		335,869	100%		335,869
Parks & Recreation		22,400,000	100%		22,400,000
Transportation		26,855,000	100%		26,855,000
Unamortized Bond Premiums		36,415,101	100%		36,415,101
Total	**$**	**378,170,598**		**$**	**378,170,598**
Cities within the Borough, (Palmer and Wasilla) General Obligation Bonds as of June 30, 2016					
Palmer Ice Rink		109,550	100%		109,550
Wasilla Road Improvement		817,487	100%		817,487
Total	**$**	**927,037**	**100%**	**$**	**927,037**
Net Direct and Overlapping Debt				**$**	**379,097,635**

Note: The laws of the State of Alaska do not establish a debt limit.

Source: Matanuska-Susitna Borough Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2017. This information is for the most recent fiscal year available by publication date of the District Budget Book.

Outstanding Debt by Type
Last Ten Fiscal Years

	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017
GOVERNMENT ACTIVITIES										
General Obligation Bonds	$ 162,545,000	$ 171,850,000	$ 161,695,000	$ 184,240,000	$ 262,845,000	$ 270,410,000	$ 299,455,000	$ 335,920,000	$ 314,755,000	$ 313,680,000.00
Certificates of Participation	9,020,000	8,420,000	7,775,000	7,100,000	6,390,000	5,645,000	13,450,000	12,195,000	10,885,000	20,585,000
Notes Payable	294,958	282,203	282,993	359,063	347,777	329,698	311,347	292,721	6,781,005	7,490,497
Unamortized Bond Premium	5,748,621	6,006,827	5,363,354	5,812,872	15,848,933	18,592,433	22,851,440	33,411,389	30,910,711	36,415,101
Capital Leases	18,939	-	-	-	-	-	-	-	-	-
BUSINESS-TYPE ACTIVITIES										
General Obligation Bonds	8,410,000	8,025,000	7,630,000	$ 7,220,000	$ 6,665,000	$ 6,200,000	$ 5,735,000	$ 5,250,000	$ 4,750,000	$ 4,230,000.00
Notes Payable	995,155	3,984,802	3,951,150	4,606,769	4,561,767	4,434,462	4,346,366	4,395,179	6,147,994	5,956,722
Unamortized Bond Premium	151,940	142,444	132,948	123,452	684,094	625,457	566,821	508,184	449,547	390,911
TOTAL PRIMARY GOVERNMENT	**187,184,613**	**198,711,276**	**186,830,445**	**209,462,156**	**297,342,571**	**306,237,050**	**346,715,974**	**391,972,473**	**374,679,257**	**388,748,231**
% of Personal Income	6.60%	6.02%	5.49%	5.74%	7.72%	7.19%	7.90%	8.33%	8.00%	NA
Per Capita	2,337	2,408	2,216	2,354	3,243	3,265	3,609	3,997	3,740	3,789

NOTES: Matanuska-Susitna Borough Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2017. This information is for the most recent fiscal year available by publication date of the School District Budget Document.

Ratios of Net General Bonded Debt Outstanding
As of 6/30/2017

	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017
Population	80,088	82,515	84,314	88,995	91,697	93,801	96,074	89,063	100,178	102,598
Assessed Property Value	7,657,858,482	7,957,521,667	8,071,844,601	8,209,692,603	8,384,028,066	8,533,064,317	8,702,239,019	9,004,077,191	9,266,261,014	9,735,990,144
General Obligation Bonds	170,955,000	179,875,000	169,325,000	191,460,000	269,510,000	276,610,000	299,455,000	355,920,000	350,865,258	354,716,012
Debt Services Monies	291,064	791,345	291,195	1,016,788	1,038,091	1,041,305	1,106,592	1,100,905	957,077	3,920,592
Total Outstanding Debt	**170,663,936**	**179,083,655**	**169,033,805**	**190,443,212**	**268,471,909**	**275,568,695**	**298,348,408**	**354,819,095**	**349,908,181**	**350,795,420**
Legal Debt Limit*	536,050,094	557,026,517	565,029,122	574,678,482	586,881,965	597,314,502	625,791,775	630,285,403	648,638,271	681,519,310
% of the Debt Limit	31.84%	32.15%	29.92%	33.14%	45.75%	46.13%	47.68%	56.29%	53.95%	51.47%
Total Outsanding Debt Cost Per Capita	$ 2,130.96	$ 2,170.32	$ 2,004.81	$ 2,139.93	$ 2,927.82	$ 2,937.80	$ 3,105.40	$ 3,983.91	$ 3,492.86	$ 3,419.13
% of Taxable Assessed Value of Property*	2.23%	2.26%	2.10%	2.33%	3.21%	3.24%	3.44%	3.95%	3.79%	3.64%

Note: There is no legal debt margin for municipalities in the State of Alaska. In 1983, the Matanuska-Susitna Borough Assembly adopted an ordinance limiting the outstanding general obligation debt to 7% of the Borough's total taxable assessed value

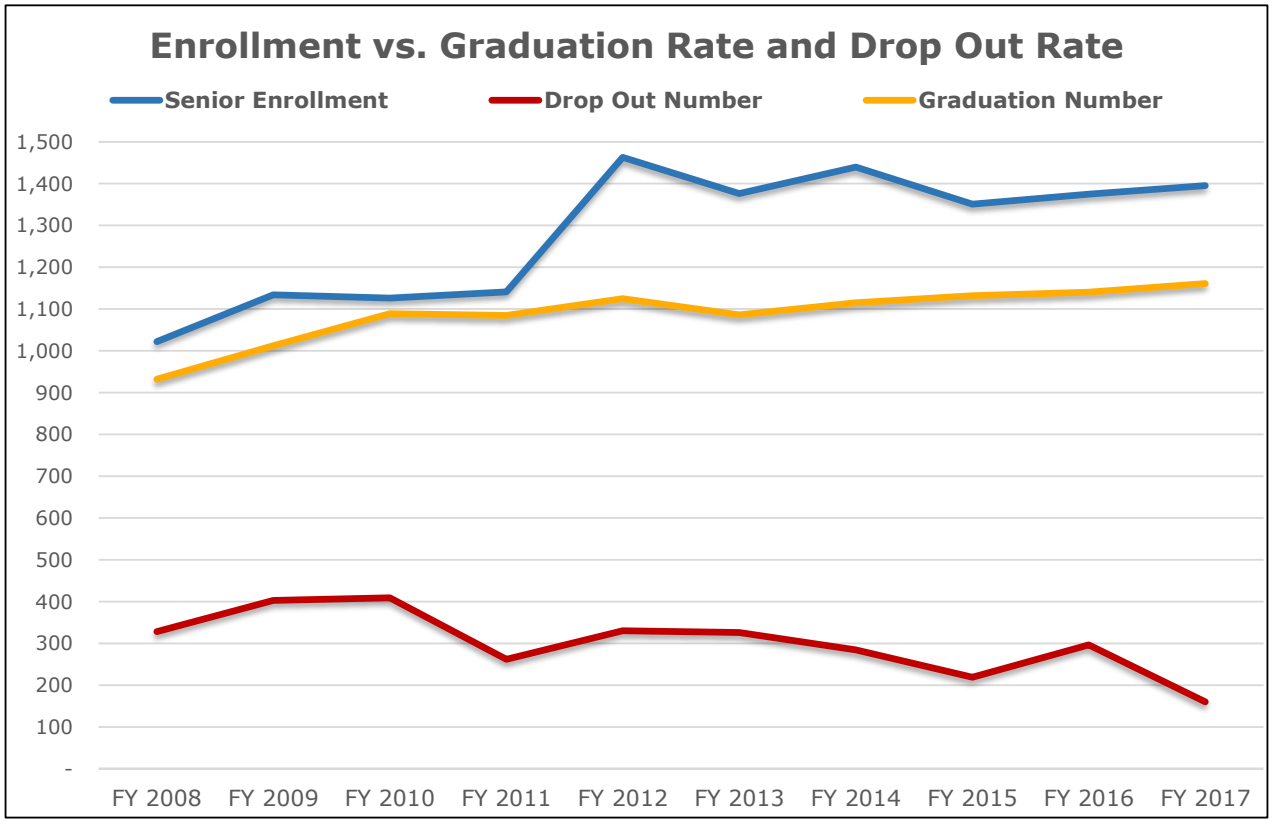
PERFORMANCE MEASURES

Graduation Rates

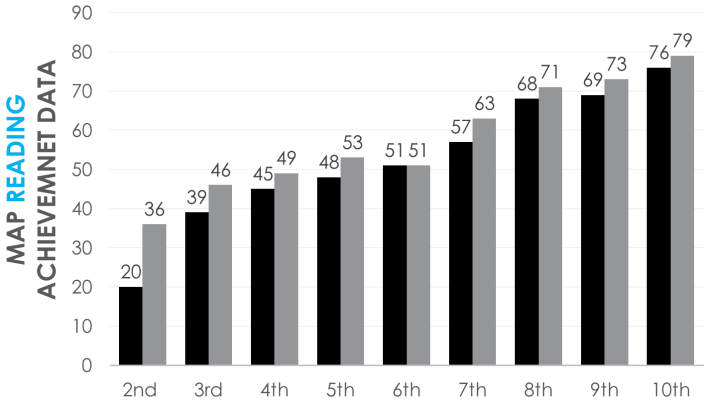
High school graduation is a large predictor of future success. Students who graduate from high school have more opportunities to succeed in college, work, and life. In MSBSD, the goal is for every student to earn a diploma. As reflected in the Graduation Rate Summary chart below, MSBSD's graduation rate is consistently higher that the State average.

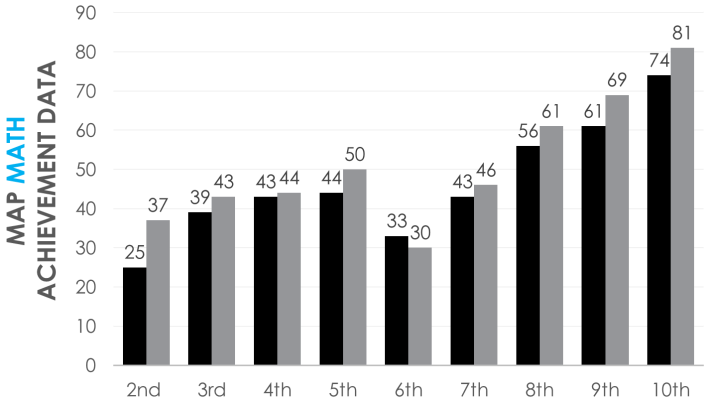
In 2010-2011, the State modified its method for calculating high school graduation rates to allow rates to be uniformly compared across states. The new rate is defined as the percentage of freshmen who graduate within four years with a regular high school diploma. Alaska's previous graduation rate was based primarily on whether students graduated as opposed to when they graduated.

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
DROP OUT RATE										
Enrollment	16,115	16,481	16,663	16,966	17,338	17,247	17,477	17,757	18,465	18,809
Drop Out Number	328	403	409	262	330	326	284	219	296	160
State Drop Out %	4.20%	5.10%	5.20%	3.30%	4.10%	4.10%	3.50%	2.80%	3.60%	1.91%
REAL %	*2.04%*	*2.45%*	*2.45%*	*1.54%*	*1.90%*	*1.89%*	*1.63%*	*1.23%*	*1.60%*	*0.85%*
GRADUATION RATE										
Enrollment	16,115	16,481	16,663	16,966	17,338	17,247	17,477	17,757	18,465	18,809
Senior Enrollment	1,022	1,134	1,126	1,141	1,463	1,376	1,440	1,351	1,375	1,395
Graduation Number	932	1,012	1,089	1,085	1,125	1,086	1,115	1,132	1,140	1,161
Graduation Rate %	94.22%	93.86%	93.46%	93.60%	93.51%	93.70%	93.62%	93.63%	93.83%	93.83%
State Cohort %	N/A	69.00%	70.50%	70.00%	70.90%	79.10%	76.00%	81.30%	78.52%	81.02%



Measures of Student Success
10 Year Comparison

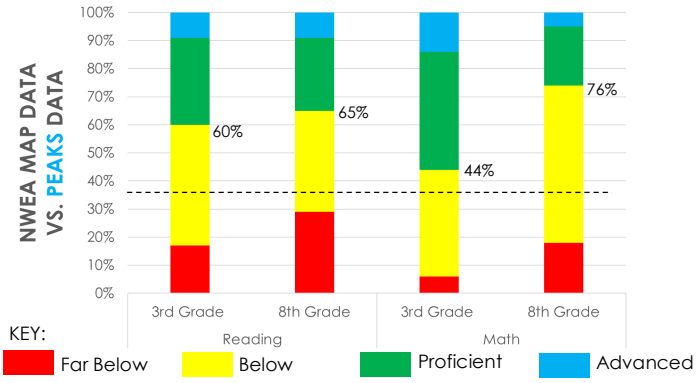




NORTHWEST EDUCATION ASSOCIATION'S MEASURES OF ADEQUATE PROGRESS (NWEA MAP)

Over the past decade, MSBSD students have participated in a nationally normed assessment called the **MAP assessment**. This assessment informs students, parents, and school staff how individual students' academic achievement compares to their peers across Alaska and in the lower 48.

Of the 54 Alaskan school districts, 51 participate in this assessment. The graphs above illustrate MSBSD's average grade level percentile rankings for **Fall 2017** and **Spring 2018** testing. Trends indicate that MSBSD students show significant gains over the course of their academic careers, improving by as much as 59% in eight years.



STATE STANDARDS AND ASSESSMENTS

In 2015, Alaska adopted new (and much more rigorous) literacy and math standards. As a result, the accompanying assessment, called **PEAKS assessment**, is also much more rigorous than previous assessments.

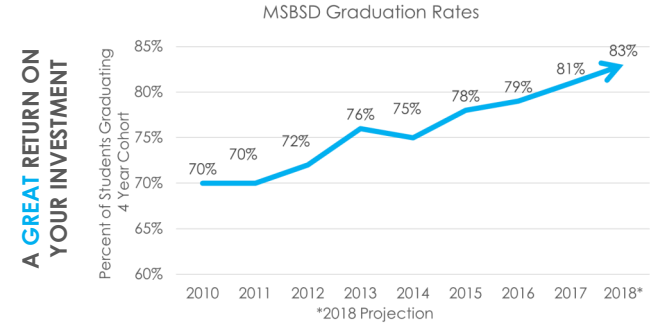
A recent student by NWEA indicates students must be in the **44th-76th percentile to earn at least a "proficient"** on the PEAKS assessment, as compared to the 37th percentile on previous SBA assessments.

PEAKS ASSESSMENT SPING 2018

	English/ Language Arts	Math
Alaska	**42%**	**37%**
Anchorage	46%	41%
Fairbanks	46%	41%
Juneau	48%	40%
Kenai	50%	40%
Mat-Su	**51%**	**43%**

PEAKS SPRING 2018 RESULT

Despite the increase in rigor, MSBSD performed **significantly better** than the state average on the PEAKS assessment in Spring 2018. MSBSD students were also the **highest performing in literacy and math among the "Big Five"** school districts (Anchorage, Fairbanks, Juneau, Kenai, and Mat-Su)

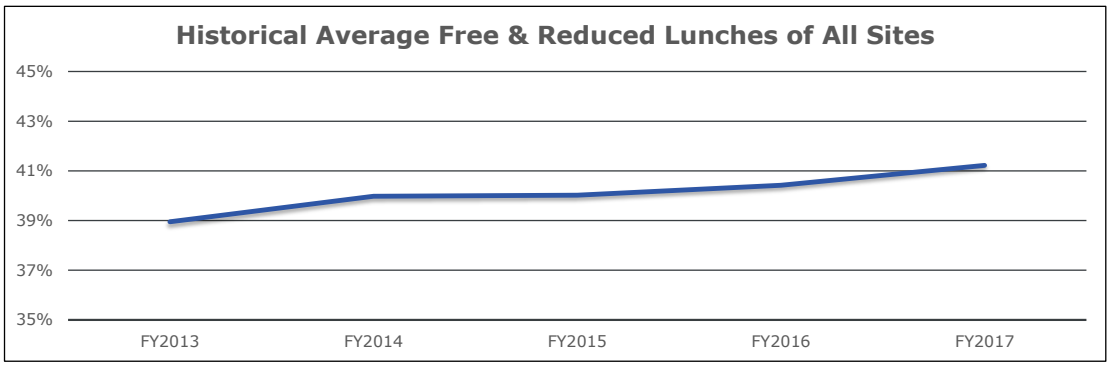


GRADUATION RATES

The ultimate measure of student success is the graduation Rate. Over the past eight years, MSBSD's graduation rate has **increased 13%.** Students who take at least two Career & Technical Education courses in a sequence have a 95% graduation rate

Percentage of Students Eligible for Free and Reduced Meals by School
5 Years Historical

	FISCAL YEAR				
	FY2013	FY2014	FY2015	FY2016	FY2017
SCHOOL SITE LOCATIONS (Percentage in site number order)					
001 Palmer High	29.91	53.61	30.49	27.84	31.77
002 Su-Valley JR/SR High	51.92	57.14	49.35	46.50	41.58
003 Wasilla High	34.36	32.51	39.06	32.45	34.59
005 Colony High	20.54	22.10	26.56	22.51	23.8
006 Burchell High School	68.25	58.72	56.82	100.00	100
007 Houston High	54.17	41.63	59.73	48.04	51.79
010 Palmer Middle	44.07	29.70	42.20	37.93	38.68
011 Wasilla Middle	44.20	42.82	50.07	44.83	44.9
012 Colony Middle	28.28	29.13	31.28	25.44	26.92
013 Teeland Middle	33.71	35.46	37.36	35.62	33.55
014 Houston Middle	54.05	50.13	62.94	58.33	55.71
030 Big Lake Elementary	65.39	60.22	48.12	84.49	84.58
031 Glacier View School	38.10	19.71	44.44	48.57	51.52
032 Iditarod Elementary	62.32	58.06	62.95	54.08	55.71
033 Sherrod Elementary	36.40	38.65	45.34	38.53	46.07
034 Swanson Elementary	42.28	43.64	46.71	39.74	40.85
035 Talkeetna Elementary	41.94	39.64	54.29	51.91	58.87
036 Trapper Creek Elementary	77.78	66.67	66.67	86.96	85.71
038 Willow Elementary	59.69	48.80	49.24	49.66	50.69
039 Snowshoe Elementary	36.19	33.75	48.17	49.54	45.09
041 Butte Elementary	51.59	37.76	48.37	48.85	45.95
042 Sutton Elementary	68.29	48.85	58.11	75.00	75.93
043 Cottonwood Creek Elementary	30.32	34.34	36.90	28.44	33.52
044 Tanaina Elementary	54.19	49.01	48.73	50.10	47.35
045 Pioneer Peak Elementary	26.56	39.08	29.60	30.39	29.71
046 Larson Elementary	37.44	44.17	40.21	39.51	40.47
047 Finger Lake Elementary	39.66	37.27	39.38	33.24	36.68
048 Goosebay Elementary	44.56	56.10	48.43	42.99	42.7
050 Shaw Elementary	41.24	29.17	47.14	40.70	39.86
051 Meadow Lakes Elementary	50.00	27.44	55.33	49.89	52.63
052 Knik Elementary	46.91	59.45	52.26	42.05	52.67
053 Machetanz Elementary	21.62	48.47	21.23	19.21	20.85
054 Dena'ina Elementary	0.00	0.00	0.00	0.00	47.91
071 Valley Pathways School	40.91	41.81	52.38	46.40	48.96
073 Mat-Su Career & Tech High School	27.40	42.16	26.63	22.88	21.24
077 Mat-Su Day School	0.00	0.00	0.00	34.48	40
080 Joe Redington JR/SR High	0.00	0.00	0.00	48.12	49.73
Average of All Sites	**38.95%**	**39.98%**	**40.02%**	**40.42%**	**41.22%**



Notes:
[a] Presenting the above information has relevancy for grant application purposes and the ongoing analysis with the Department of Instruction regarding impact of socio-economic status on student achievement.
Studies have shown an extremely high correlation between socio-economic status and student performance.

Source:
Information taken from Food Services Cybersoft Software.

Glossary

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Accounting System The method by which income and expenditures are identified, assembled, analyzed, recorded, classified, and reported for operations of an entity.

Account Number A numbering method to assist with identification, classification, and purpose of revenues and expenditures resulting from the operations of an entity.

Accrual Basis A method of accounting which records income when earned and expenditures when incurred rather than only when cash is received or paid by an entity.

Adjusted Average Daily Membership (AADM)
The resulting enrollment figure after all Foundation Formula factors have been applied to the Average Daily Membership (ADM).

Administrative Support Non-Certified staff who provide clerical/front office assistance at the school level. This includes, but is not limited to: Administrative Secretaries, Registrars, Secretaries, and Office Aides.

Adopted Budget The School Board approved annual spending plan for the upcoming and future years.

Allocation An Amount (usually money or staff) designated for a specific purpose or program.

Appropriation Total educational funding approved by the Mat-Su Borough Assembly for use by the School District.

ARRA Funds Funding received from the Federal government as part of the American Recovery and Reinvestment Act of 2009.

Assessed Value An estimate of the dollar value of property within a political division upon which taxes may be assessed. For the State of Alaska, per AS 29.45.110, property in Alaska is required to be assessed at fair market value.

Assigned Fund Balance These are balances in the General Fund that do not meet the requirements of restricted or committed fund balance, but that are intended to be used for a specific purpose.

Audit The examination and verification of accounting records and internal controls.

Average Class Load (ACL)
Describes the average number of pupils for every full-time teaching position.

Average Daily Membership (ADM)
The average daily enrollment for each student as recorded during the 20-day count period ending the fourth Friday in October. The number is used to calculate the district entitlement from the State.

AYP Adequate Yearly Progress is the minimum level of progress required for every public school under the No Child Left Behind (NCLB) legislation.

Balanced Budget A budget in which estimated revenues and other funds available (including Beginning Fund Balance) equal or exceed planned expenditures.

Base Student Allocation (BSA)
The amount of money a school gets for each AADM generated from the 20 day count.

Basis of Accounting The term used to refer to when revenue, expenditures, expenses, and transfers are recognized in accounts and reported in financial statements.

Benefits Payments or entitlements provided as incentives in addition to employee base salaries which may include but are not limited to: health plans, life insurance, and pension plans. Benefits increase the overall cost of labor.

Board of Education The governing body of a school district comprised of elected officials. The MSBSD Board or Education (or School Board) is comprised of seven members elected for two year terms and terms are staggered so that no more than three members are elected in any one election.

Bond A written promise to pay a specified sum of money (the face value at a fixed time in the future (maturity date), together with periodic interest at a specified rate.

Budget A plan of financial operation consisting of an estimate of proposed expenditures for a given period and the proposed means to finance them.

CAFR A Comprehensive Annual Financial Report is required by the Federal and State governments and is a report on how the District spent the funding that was received in the prior fiscal year.

Calendar Year A 12-month period beginning on January 1 and ending on December 31 of each year.

Capital Projects Fund A fund used to account for all resources used for acquiring capital facilities including real property, initial equipment, additions and major repairs or improvements to facilities. All projects funded by State construction grants, bonded indebtedness, and district designated capital projects.

Career & Technical Education (CTE)
Career exploration, guidance, technical skill and related applied academics training to prepare students to enter technical jobs directly out of high school, or to prepare them for further training in technical career fields. The six broad areas of applied technology education are agriculture, business, health sciences and technologies, home economics, marketing, and trades and industry.

Certificated Positions Positions requiring a valid Alaska Teaching Certification.

Certified Director Certificated executive staff responsible for the supervision of a department or division. Positions include Assistant Superintendents, Executive Directors, and Assistant Directors.

Certified Specialists Certificated staff who teach specialized classes which fall outside of the Districts PTR Ratio or who run specialized programs within a school. These specialists fall outside of the Pupil to Teacher Ratio (PTR) and include, but are not limited to: Advance Path, Apex/iTech, Athletic Directors, Elementary Music & PE, English Language Learners, Instructional Coaches, JROTC, Librarians, STEM/STEAM, Talented and Gifted, and Vocational Education (CTE).

Certified Support Staff Certificated staff who assist in the running of the general operations of the District at a District level, and who support the staff at the school levels. Staff includes, but is not limited to Occupational Therapists, Physical Therapists, Resource Specialists, Speech Pathologists, and Teachers on Special Assignment.

CMB Curriculum Based Measures

Committed Fund Balance The portion of fund balance that has constraints on use imposed by the Board of Education.

Community Services Activities provided by a school or school district for the purposes of relating to the community as a whole or some segment of the community not directly related to providing education for students. Specifically, it is an additional responsibility delegated to the school district beyond its primary function of providing education. Included are community recreation programs, civic activities, public libraries, public radio programs, and community welfare activities.

Component Unit A legally separate entity for which the elected officials of the primary government are financially accountable.

Consumer Price Index for all Urban Consumers (CPI-U)
The statistical metric developed by the Bureau of Labor Statistics used to monitor the change in the price of a set list of products. It is also used to monitor inflation rates.

Correspondence Study Includes the educational activities directly involving the interaction between teachers and students when the primary medium of instruction is communication between the instructor at one physical location and the student at another physical location when the student does not attend a designated school on a regular basis. Mat-Su Central and Twindly Bridge Charter are the two Correspondence Study Schools in the MSBSD.

Counselor Certificated staff, generally at the Middle and High School levels, who provide a mental health perspective and who assist students in the development of academic, career, and college goals as well as with social development and challenges. They may also assist in parent, student, and teacher relationships.

CPI Consumer Price Index

Custodian Non-Certified staff whose primary responsibilities include cleaning district facilities, janitorial services, and some light maintenance.

Curriculum The ordering of the content that allows students to acquire and integrate knowledge and skills.

D.I.B.E.L.S. Dynamic Indicators of Basic Early Literacy Skills is a curriculum-based measure.

District Administration Includes the activities of broad overall district-wide executive and general administration of the school district. This includes the office of the superintendent; activities of the elected school board and any expenditures for lobbyist; public relations and information services; and any district-wide planning, research, development, and evaluation activities. Included are: the superintendent, assistant superintendents, and contracted chief administrators.

Drop-out Rate An annual rate reflecting the percentage of all students enrolled in grades 7-12 who leave school during the reporting period and are not know to transfer to other public or private schools.

EEO Equal Employment Opportunity

Employee Benefits Compensation, in addition to regular salary, provided to an employee. This includes such benefits as health insurance, life insurance, and retirement.

Encumbrances Commitments in the form of purchase orders or contracts for which transactions have not been fully completed. Encumbrances are not expenditures or liabilities, but represent the expected amount that will be expended once transactions are completed.

Enterprise Funds Funds established to account for the operations financed and operated in a manner similar to private business enterprises. In this case the governing body intends that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Expenditure A decrease in financial resources.

Fair Market Value The amount at which a property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having a reasonable knowledge of the relevant facts, and includes the adjustment for any intangible values.

Fiduciary Fund Funds used to report assets held in a trustee or agency capacity for others and which, therefore, cannot be used to support the governing bodies own programs.

Fiscal Year (FY) A 12-month period on which operations, budgets, and financial statements are based. A fiscal year does not always begin in January and end in December. The District's fiscal year begins July 1 and ends on June 30 of the following year.

Food Services Activities related to the management, preparation, serving, or delivery of meals or food items within schools or the school district. OR Activities for non-instructional food service operations including National School Lunch and Breakfast programs.

FTE Full Time Equivalency. The number of employees divided by the number of hours that would be considered a full-time assignment.

Function A major category or program within the District that provides services to accomplish a certain objective or end.

Fund A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance The difference between assets and liabilities of an entity.

Fund Lapse The amount of the Fund Balance that is returned to the Borough at the end of the year as per Borough Ordinance 09-089. This amount is equal to 50% of any remaining unreserved funds.

General Fund A Governmental Fund. The revenues and expenditures required for the day-to-day operation of the District. Funded from federal, state, and local sources, this fund is also known as the Operating Fund.

Generally Accepted Accounting Principles (GAAP)
A uniform set of standards and guidelines for financial accounting and reporting.

Governmental Funds Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary funds and fiduciary funds. IN essence, these funds are accounting segregation of financial resources. The general fund, special revenue funds, capital projects fund, and debt service funds are classified as Governmental Fund Types. Generally speaking, these are the funds used to account for tax-supported activities.

Grants Contributions of cash or other assets from a government or organization. Grants are typically designated for specified purposes.

HSGQE High School Graduation Qualifying Exam is a state mandated assessment to determine the minimal skills needed for graduation.

Indirect Costs Those elements of costs necessary in the production of a good or service which are not directly traceable to the product or service (e.g. utilities, administrative services, property services).

Individualized Education Program (IEP)
Written documents that direct the provision of special education services to students with disabilities.

Instruction Includes the educational activities directly involving the interaction between teachers and students. Instruction may be provided in the school classroom, in another location such as a home or hospital, or in other learning situations such as student curricular field trips. It may be provided through some other approved medium such as correspondence.

Instructional Support Non-Certified staff who provide assistance in creating a positive learning environment for all students. This includes, but is not limited to: Safety Officers, School Monitors, and SPED Assistants.

Inter-fund Transfer Money that is taken from one fund and added to another fund.

Internal Service Funds Funds used to account for the financing of goods or services provided by one department or agencies of a government, or to other governments on a cost-reimbursement basis. The District utilizes this fund type for the Worker's Compensation Fund and Employee Benefits Fund.

IT Information Technology

MAP Measures of Academic Progress

Metric A unit of measurement.

Mill A measure of the rate of property taxation representing one one-thousandth of a dollar of assessed value.

Mill Rate The property tax rate based on mill(s). A rate of 1 mill applied to a taxable value of $100,000 would yield $100 in tax revenue.

Modified Accrual Basis of Accounting
A method of accounting commonly used by government agencies that combines accrual-basis accounting with cash-basis accounting. Modified accrual accounting is a hybrid of cash and accrual methods. Revenues are recognized in the period they become measurable and available, and expenditures are recognized in the period the associated liability is incurred.

NCLB No Child Left Behind is Federal legislation that mandates minimum performance levels for all students.

Non-Certified Director Non-Certified executive staff responsible for the supervision of a department or division. Positions include Chief Business Officials, Executive Directors, Assistant Directors, and Officers.

Non-Certified Positions Positions that do not require a valid Alaska Teaching Certification.

Non-Certified Supervisor Non-Certified, non-executive department manager or professional employee.

Non-Certified Support Staff
Non-Certified staff who assist in the running and maintenance of the general operations of the District at the District level, and who support the staff at the school levels. Staff includes, but is not limited to Accountants, Analysts, Carpenters, Drivers, HR Specialists, Inventory Specialists, IT Specialists, Mechanics, Payroll Specialists, Registrars, Secretaries, and Technicians.

Non-Spendable Fund Balance
The portion of the fund balance that includes inventories and prepaid expenditures that are not expected to be converted to cash.

Nurse Registered Nurses (RN) who also hold a type C special services certificate.

Object Identifies the type of revenue, service or commodity, item owned or amount owed.

On-Behalf-Of Payments Funding received from the state to offset the unfunded pension obligation for employees. Tracked through PERS and TRS.

Operating Budget A detailed projection of all estimated income expected to be received and expenses to be incurred within a fiscal period.

Ordinance A decree or law enacted by the governing body of a city or municipality which applies only within its boundaries.

PBB Program Based Budgeting - The budgeting method used by the District prior to the implementation of Ratios & Metrics.

PERS Public Employees' Retirement System

PIO Public Information Officer

Program Group activities, operations, or organizational units directed to attaining specific purposes or objectives.

Proprietary Fund Types The classification of funds used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. Enterprise funds and Internal Service funds are classified as Proprietary Fund Types.

Pupil-to-Teacher Ratio (PTR)
Describes the actual number of pupils, or students, for every full-time teaching position in regular education. The District has a separate PTR for each of the following grade classification: K-2, 3-5, 6-8, and 9-12.

QS Quality Schools Grant, considered part of the State Foundation Formula.

Ratio A relationship in quantity, amount, or size between two things.

RTI Response to Intervention is a problem solving model that targets instruction for each child so that the District can meet the goals of all students.

Restricted Fund Balance The portion of fund balance that includes resources that are subject to external constraints due to state of federal laws, or externally imposed by grantors or creditors.

Revenue Funds received that may be utilized for expenditures.

SBA Standards Based Assessment is a battery of tests that measure student progress.

Salary Schedule A list setting for the salaries to be paid in increments (years of experience) and grades (professional training completed). The MSBSD maintains salary schedules for the following unions: CEA, MSEA, MSPA, and MLMA.

School Admin. Support Includes the activities that support school administration, in the overall management of the school. Included are the secretaries, clerks, and registrars.

School Administration Includes the activities of overall management, direction and leadership of a school. This includes general supervision of the school, evaluation of school staff members, assignment of duties to staff members, and coordination of school instructional activities. Included here are certificated school administration staff including principals and head teachers while not in the classroom teaching.

School Administrators Principals, Assistant Principals, and other certificated administrators who are responsible for the daily operations of, and education in, school environments.

School/Location/Site Identifies an attendance center, program unit, physical location, or department within the District.

Self-Insurance A term used to describe the retention by an entity of a risk of loss arising out of ownership or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy.

Special Education Includes the educational activities directly involving the interaction between teachers and special education students in the classroom or other facilities.

Special Revenue Funds Funds used to account for the proceeds of specific revenue sources (other than expendable trusts for major capital projects) that are legally restricted to expenditure for specific purposes.

Specialists Term that frequently refers to an expert in a profession. Examples of school specialists include but are not limited to: Librarians, counselors, psychologists, speech therapists and occupational and physical therapists.

SPED Special Education instruction and support.

SPED Teacher Special Education certificated staff who work directly with students and parents on the development of and implementation of Individualized Education Plans (IEP); as well as providing case management, classroom instruction, and support for students who deviate from the average or normal child in mental, physical, or social characteristics to such an extent that they require a modification of school practices or services in order to develop to their maximum potential.

Stakeholder Anyone who has an investment, or an involvement with the District. This includes, but is not limited to parents, students, all District employees, and community members.

Step Increase A salary enlargement based on years of experience. This is also known as an increment.

Student Activity Funds A fund used to account for student generated and controlled funds only. This fund is used to account for assets received and held by the school district on behalf of student groups. Local revenue received from school-sponsored or interscholastic activities is recorded in either the General Fund or a Special Revenue Fund and is considered to be revenue of the school district. The distinguishing characteristic of a student activity fund versus district general fund is who has ultimate authority for determining the use of the fund resources.

Student Transportation Activities of transporting students between home and school and other state approved student transportation. Included here are the supervisor of transportation, bus drivers, and support staff. Travel related to student activities and student instructional travel is not included.

Support Staff Term that describes those who work for an organization to keep it running. Examples of support staff include but are not limited to: Secretaries, accountants, bookkeepers, clerks, data processing personnel, custodians, warehouse and purchasing staff.

Tax Rate A rate of levy on each dollar of taxable value of taxable property except fee-in-lieu properties.

Teacher Certificated staff who work in a classroom setting and who directly provide instruction to, and facilitate the learning of, students. The number of regular education teachers for the District is determination by the Pupil to Teacher Ratio (PTR).

Transfers from other funds

Money received unconditionally from another fund and without expectation of repayment.

TRS Teachers' Retirement System

Unassigned Fund Balance
The portion of fund balance in the General Fund that is available for any purpose.

Vocational Education Includes the educational activities directly involving the interaction between teachers and students in State approved vocational education classes. The District provides a dedicated vocational school, Career and Technical High School, and also offers vocational education throughout the District.

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Apendix

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BUSINESS & OPERATIONS

BOARD MEETING DATE: August 15, 2018

THROUGH: Dr. Monica Goyette, Superintendent
Luke Fulp, Assistant Superintendent

FROM: Ashley Bjornson, Director of Finance
Charity Phillips-Little, Budget Supervisor

SUBJECT: FY19 Fall Revised Budget

Attached are the FY 2019 Fall Revised General budget pivot tables. This budget revision includes several notable adjustments from the Adopted Budget.

REVENUE

- **Borough Appropriation:** The reduction of $23,997 balances to the final appropriation as approved by the Borough Assembly.
- **Appropriation from Fund Balance:** The total appropriation from fund balance was increased by $1,964,093. This increase can be attributed to adjustments that are planned for when fund balance is measured at year-end and includes:
    - Charter School Carryover $1,964,093.

EXPENSE

- **Certificated Salaries** were increased by $635,875 overall. This includes the reduction in both middle school (now 29 to 1) and elementary (now 23 to 1) K-2 PTR by 1, the addition of 5 0.50 FTE Instructional Coaches, and an additional middle school principal due to school size.
- **Employee Benefits** were reduced by $1,002,464. Specifically, in the TRS & PERS allocation due to a credit from the State's retirement systems for non-vested and/or partially vested employee forfeited funds.
- **Professional & Technical Services** were reduced by $155,614. Safety Resource Officers at the middle and high school levels will now be funded from Title IV.
- **Energy** was reduced by $340,000 as a correction item and was shifted to Equipment.
- **Other Purchased Services** were reduced by $1,127,891 due to the addition of technology codes in the 2018 State chart of accounts. These costs are now associated with Supplies & Materials.
- **Supplies & Materials** line items were increased by $4,227,830 to account for $1,964,093 of charter school carryover, $217,281 of charter allocations for the State's one-time grant, and the movement of technology and software license costs.

- **Other Expenses** were reduced by $772,017, again due to the updated State chart of accounts, and moved to Supplies and Materials.
- **Equipment** was increased by $322,500 in a correction to the allocation for Facilities.

Administration will be available during the August 15, 2018 School Board Meeting to present the FY19 Fall Revised Budget and to answer any questions School Board Members may have at that time.

Adjustments to Revenue:

Description	FTE	Amount
Charter Use of Fund Balance	-	1,964,093
Borough Allocation Adjustment to Match MSB Adopted	-	(23,997)
	-	**1,940,096**

Adjustments to Expense:

Description	FTE	Amount
Retirement Savings (PERS/TRS)	-	(950,725)
Use of Hold Teachers	(4.00)	(382,662)
Safety Resource Officers to Grant	-	(312,600)
Reduction To Salary Reserves	-	(165,029)
Charter Year End Carry Over	-	1,964,093
Increase Middle School PTR	6.00	540,300
Increase Elementary School K-2 PTR	5.00	450,250
Instructional Coaches	2.50	225,125
MS Assistant Principal	1.00	144,063
Updated Cyber Security	-	210,000
State One-Time Funds Charter Allocation	-	217,281
	10.50	**1,940,096**

Historic Revenue Summary
Revenue by Object - Including On-Behalf Payments

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

Fund 100 - General Operating Fund

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Spring Revised	FY 2019 Adopted Budget	FY 2019 Fall Revision	Change From Adopted
011 - Borough Appropriation	51,291,720	52,665,941	55,841,300	55,841,300	58,398,915	**58,374,918**	(23,997)
044 - Facility Use Fees	162,505	154,728	152,155	150,000	155,000	**155,000**	-
046 - Other Local Reimbursement	268,359	544,970	533,684	303,368	300,000	**300,000**	-
050 - Other	1,669,618	1,797,802	1,854,746	-	-	**-**	-
051 - State Revenue	155,573,837	164,091,360	170,159,336	170,509,406	168,804,992	**168,804,992**	-
053 - Governor's Energy Relief	5,300,487	-	-	-	-	**-**	-
056 - TRS On-Behalf Payments	239,848,269	16,045,044	14,735,551	13,552,780	15,631,302	**15,631,302**	-
057 - PERS On-Behalf Payments	13,941,378	1,875,047	1,507,427	1,041,608	1,947,692	**1,947,692**	-
090 - Other State Revenue	-	-	-	-	2,737,643	**2,737,643**	-
150 - E-Rate	1,222,684	2,437,337	1,349,403	1,211,563	1,283,263	**1,283,263**	-
152 - Medicaid Reimbursement	1,150,746	1,066,987	1,090,092	1,000,000	1,047,478	**1,047,478**	-
Total Revenue	**470,429,603**	**240,679,216**	**247,223,694**	**243,610,025**	**250,306,285**	**250,282,288**	**(23,997)**
015 - Appropriation from Fund Balance	-	2,590,562	2,932,728	3,039,156	1,542,275	**3,506,368**	1,964,093
250 - Transfers from Other Funds	-	-	-	31,229	-	**-**	-
Grand Total	**$ 470,429,603**	**$ 243,269,778**	**$ 250,156,422**	**$ 246,680,410**	**$ 251,848,560**	**$ 253,788,656**	**$ 1,940,096**

The amounts contained in the *Change from Adopted* column include ALL budget transfers that have occurred since the start of the fiscal year.

Historic Revenue Summary
Revenue by Object - Excluding On-Behalf Payments

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

Fund 100 - General Operating Fund

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Spring Revised	FY 2019 Adopted Budget	FY 2019 Fall Revision	Change From Adopted
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044 - Facility Use Fees	162,505	154,728	152,155	150,000	155,000	**155,000**	-
046 - Other Local Reimbursement	268,359	544,970	533,684	303,368	300,000	**300,000**	-
050 - Other	1,669,618	1,797,802	1,854,746	-	-	**-**	-
051 - State Revenue	155,573,837	164,091,360	170,159,336	170,509,406	168,804,992	**168,804,992**	-
053 - Governor's Energy Relief	5,300,487	-	-	-	-	**-**	-
056 - TRS On-Behalf Payments	-	-	-	-	-	**-**	-
057 - PERS On-Behalf Payments	-	-	-	-	-	**-**	-
090 - Other State Revenue	-	-	-	-	2,737,643	**2,737,643**	-
150 - E-Rate	1,222,684	2,437,337	1,349,403	1,211,563	1,283,263	**1,283,263**	-
152 - Medicaid Reimbursement	1,150,746	1,066,987	1,090,092	1,000,000	1,047,478	**1,047,478**	-
Total Revenue	**216,639,956**	**222,759,125**	**230,980,716**	**229,015,637**	**232,727,291**	**232,703,294**	**(23,997)**
015 - Appropriation from Fund Balance	-	2,590,562	2,932,728	3,039,156	1,542,275	**3,506,368**	1,964,093
250 - Transfers from Other Funds	-	-	-	31,229	-	**-**	-
Grand Total	**$ 216,639,956**	**$ 225,349,687**	**$ 233,913,444**	**$ 232,086,022**	**$ 234,269,566**	**$ 236,209,662**	**$ 1,940,096**

The amounts contained in the *Change from Adopted* column include ALL budget transfers that have occurred since the start of the fiscal year.

Historic Expenditure Summary
Expense by Function - Including On-Behalf Payments

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

Fund 100 - General Operating Fund

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Spring Revised	FY 2019 Adopted Budget	FY 2019 Fall Revision	Change From Adopted
100 - Instruction	234,628,173	102,766,001	104,833,810	108,455,367	108,886,157	**111,162,302**	2,276,145
200 - Special Education Instruction	69,529,884	36,142,304	40,109,476	38,103,122	41,683,720	**41,441,401**	(242,319)
220 - Special Education Support Services	29,644,007	14,770,451	15,820,580	15,248,820	16,283,864	**16,286,852**	2,988
300 - Support Services - Students	21,303,655	9,446,012	10,045,393	9,575,332	9,127,409	**8,790,074**	(337,335)
350 - Support Services - Instruction	22,956,328	10,384,382	10,129,465	9,355,494	9,265,593	**8,400,551**	(865,042)
400 - School Administration	23,566,567	9,668,211	9,973,301	9,758,467	9,664,449	**9,770,963**	106,514
450 - School Admin. Support	12,078,211	10,699,171	11,344,458	10,036,657	10,370,198	**10,269,730**	(100,468)
510 - District Administration	3,401,875	1,839,404	1,827,810	1,310,041	1,268,217	**1,261,981**	(6,236)
550 - District Admin. Support	11,883,488	14,606,843	12,094,122	12,407,157	11,880,402	**12,723,907**	843,505
600 - Operations & Maintenance	25,945,338	25,812,703	25,805,958	25,329,454	26,172,679	**26,373,799**	201,120
700 - Student Activities	6,592,119	3,534,412	3,763,633	3,448,852	3,724,749	**3,764,003**	39,254
760 - Student Transportation	705,391	786,645	809,345	128	20,000	**20,000**	-
780 - Community Services	824	-	-	-	-	**-**	-
790 - Food Services	8,168	6,748	6,859	-	-	**-**	-
880 - Capital Improvement Projects	-	160,391	400,000	-	-	**-**	-
Total Expenses	**462,244,028**	**240,623,678**	**246,964,210**	**243,028,892**	**248,347,437**	**250,265,563**	**1,918,126**
900 - Other Financing Uses	3,692,367	2,646,100	3,192,212	3,651,518	3,501,123	**3,523,093**	21,970
Grand Total	**$ 465,936,395**	**$ 243,269,778**	**$ 250,156,422**	**$ 246,680,410**	**$ 251,848,560**	**$ 253,788,656**	**$ 1,940,096**

The amounts contained in the *Change from Adopted* column include ALL budget transfers that have occurred since the start of the fiscal year.

Historic Expenditure Summary
Expense by Function - Excluding On-Behalf Payments

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

Fund 100 - General Operating Fund

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Spring Revised	FY 2019 Adopted Budget	FY 2019 Fall Revision	Change From Adopted
100 - Instruction	89,477,525	93,122,542	96,089,354	100,170,807	99,383,451	**101,659,596**	2,276,145
200 - Special Education Instruction	32,308,771	33,452,701	37,597,438	35,773,513	38,654,397	**38,412,078**	(242,319)
220 - Special Education Support Services	13,154,212	13,567,011	14,684,682	14,223,081	15,013,995	**15,016,983**	2,988
300 - Support Services - Students	8,098,701	8,386,046	9,057,157	8,848,435	8,344,001	**8,006,666**	(337,335)
350 - Support Services - Instruction	9,133,750	9,469,098	9,367,826	8,902,237	8,700,431	**7,835,389**	(865,042)
400 - School Administration	8,123,955	8,586,096	8,978,961	8,844,009	8,637,868	**8,744,382**	106,514
450 - School Admin. Support	9,907,258	10,414,190	11,112,699	9,868,260	10,048,144	**9,947,676**	(100,468)
510 - District Administration	1,647,927	1,700,511	1,708,358	1,257,119	1,202,019	**1,195,783**	(6,236)
550 - District Admin. Support	9,815,148	14,341,474	11,877,541	11,978,049	11,587,222	**12,430,727**	843,505
600 - Operations & Maintenance	23,167,761	25,443,873	25,514,237	25,123,804	25,788,833	**25,989,953**	201,120
700 - Student Activities	2,904,992	3,266,260	3,516,775	3,445,061	3,388,082	**3,427,336**	39,254
760 - Student Transportation	705,391	786,644	809,345	128	20,000	**20,000**	-
780 - Community Services	824	-	-	-	-	**-**	-
790 - Food Services	8,168	6,748	6,859	-	-	**-**	-
880 - Capital Improvement Projects	-	160,391	400,000	-	-	**-**	-
Total Expenses	**208,454,382**	**222,703,587**	**230,721,232**	**228,434,504**	**230,768,443**	**232,686,569**	**1,918,126**
900 - Other Financing Uses	3,692,367	2,646,100	3,192,212	3,651,518	3,501,123	**3,523,093**	21,970
Grand Total	**$ 212,146,749**	**$ 225,349,687**	**$ 233,913,444**	**$ 232,086,022**	**$ 234,269,566**	**$ 236,209,662**	**$ 1,940,096**

The amounts contained in the *Change from Adopted* column include ALL budget transfers that have occurred since the start of the fiscal year.

Historic Expenditure Summary
Expense by Object - Including On-Behalf Payments

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

Fund 100 - General Operating Fund

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Spring Revised	FY 2019 Adopted Budget	FY 2019 Fall Revision	Change From Adopted
310 - Certificated Salaries	90,726,666	94,248,107	96,964,222	94,175,903	95,662,804	**96,298,679**	635,875
320 - Non-Certificated Salaries	32,094,407	34,287,630	36,593,389	34,257,700	34,904,856	**34,924,573**	19,717
360 - Employee Benefits	306,290,254	73,683,543	76,902,384	74,161,563	79,693,647	**78,691,183**	(1,002,464)
410 - Professional & Technical Services	2,538,623	2,746,121	3,038,424	4,161,664	4,708,733	**4,553,119**	(155,614)
420 - Staff Travel	745,109	506,556	608,819	670,719	582,932	**645,232**	62,300
425 - Students Travel	592,882	668,019	809,404	769,641	722,680	**772,800**	50,120
430 - Utility Services	1,924,505	2,331,036	2,654,170	2,961,445	3,176,142	**3,173,912**	(2,230)
435 - Energy	5,159,703	5,370,293	5,868,236	6,313,154	7,007,483	**6,667,483**	(340,000)
440 - Other Purchased Services	7,582,491	9,692,553	9,280,942	8,749,152	8,438,144	**7,310,253**	(1,127,891)
445 - Insurance Bonds & Premiums	1,811,022	2,309,223	1,893,839	2,095,630	2,079,828	**2,079,828**	-
450 - Supplies & Materials	11,974,974	13,011,503	10,093,810	14,064,087	10,286,768	**14,514,598**	4,227,830
480 - Tuition & Stipends	97,500	5,280	-	92,625	97,500	**97,500**	-
490 - Other Expenses	893,728	1,086,514	1,804,636	700,138	1,504,828	**732,811**	(772,017)
495 - Indirect Costs	(643,954)	(515,677)	(565,408)	(607,008)	(810,408)	**(810,408)**	-
510 - Equipment	456,119	1,032,586	502,294	-	291,500	**614,000**	322,500
540 - Capital Outlay	-	160,391	515,049	462,478	-	**-**	-
Total Expenses	**462,244,028**	**240,623,678**	**246,964,210**	**243,028,892**	**248,347,437**	**250,265,563**	**1,918,126**
550 - Transfers to Other Funds	3,692,367	2,646,100	3,192,212	3,651,518	3,501,123	**3,523,093**	21,970
Grand Total	**$ 465,936,395**	**$ 243,269,778**	**$ 250,156,422**	**$ 246,680,410**	**$ 251,848,560**	**$ 253,788,656**	**$ 1,940,096**

The amounts contained in the *Change from Adopted* column include ALL budget transfers that have occurred since the start of the fiscal year.

Historic Expenditure Summary
Expense by Object - Excluding On-Behalf Payments

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

Fund 100 - General Operating Fund

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Spring Revised	FY 2019 Adopted Budget	FY 2019 Fall Revision	Change From Adopted
310 - Certificated Salaries	90,726,666	94,248,107	96,964,222	94,175,903	95,662,804	**96,298,679**	635,875
320 - Non-Certificated Salaries	32,094,407	34,287,630	36,593,389	34,257,700	34,904,856	**34,924,573**	19,717
360 - Employee Benefits	52,500,608	55,763,452	60,659,406	59,567,175	62,114,653	**61,112,189**	(1,002,464)
410 - Professional & Technical Services	2,538,623	2,746,121	3,038,424	4,161,664	4,708,733	**4,553,119**	(155,614)
420 - Staff Travel	745,109	506,556	608,819	670,719	582,932	**645,232**	62,300
425 - Student Travel	592,882	668,019	809,404	769,641	722,680	**772,800**	50,120
430 - Utility Services	1,924,505	2,331,036	2,654,170	2,961,445	3,176,142	**3,173,912**	(2,230)
435 - Energy	5,159,703	5,370,293	5,868,236	6,313,154	7,007,483	**6,667,483**	(340,000)
440 - Other Purchased Services	7,582,491	9,692,553	9,280,942	8,749,152	8,438,144	**7,310,253**	(1,127,891)
445 - Insurance Bonds & Premiums	1,811,022	2,309,223	1,893,839	2,095,630	2,079,828	**2,079,828**	-
450 - Supplies & Materials	11,974,974	13,011,503	10,093,810	14,064,087	10,286,768	**14,514,598**	4,227,830
480 - Tuition & Stipends	97,500	5,280	-	92,625	97,500	**97,500**	-
490 - Other Expenses	893,728	1,086,514	1,804,636	700,138	1,504,828	**732,811**	(772,017)
495 - Indirect Costs	(643,954)	(515,677)	(565,408)	(607,008)	(810,408)	**(810,408)**	-
510 - Equipment	456,119	1,032,586	502,294	-	291,500	**614,000**	322,500
540 - Capital Outlay	-	160,391	515,049	462,478	-	**-**	-
Total Expenses	**208,454,382**	**222,703,587**	**230,721,232**	**228,434,504**	**230,768,443**	**232,686,569**	**1,918,126**
550 - Transfers to Other Funds	3,692,367	2,646,100	3,192,212	3,651,518	3,501,123	**3,523,093**	21,970
Grand Total	**$ 212,146,749**	**$ 225,349,687**	**$ 233,913,444**	**$ 232,086,022**	**$ 234,269,566**	**$ 236,209,662**	**$ 1,940,096**

The amounts contained in the *Change from Adopted* column include ALL budget transfers that have occurred since the start of the fiscal year.

Historic Expenditure Summary
Function-Object

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

Fund 100 - General Operating Fund

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Spring Revised	FY 2019 Adopted Budget	FY 2019 Fall Revision	Change From Adopted
100 - Instruction	**$ 89,477,525**	**$ 93,122,542**	**$ 96,089,354**	**$ 100,170,807**	**$ 99,383,451**	**$ 101,659,596**	**$ 2,276,145**
310 - Certificated Salaries	54,467,245	56,436,449	57,527,983	56,246,648	56,723,352	**57,129,405**	406,053
320 - Non-Certificated Salaries	2,696,925	3,254,837	3,398,980	3,827,347	4,195,513	**4,195,513**	-
360 - Benefits & Deductions	22,554,274	23,024,892	25,285,182	25,573,923	26,867,307	**26,465,376**	(401,931)
410 - Professional & Technical Services	10,910	18,204	373,062	1,518,411	1,580,373	**1,675,159**	94,786
420 - Staff Travel	191,155	56,144	77,272	151,025	94,348	**96,878**	2,530
425 - Student Travel	106,610	138,800	173,682	295,590	155,020	**155,140**	120
430 - Utility Services	1,097	752	2,171	408	563	**32,563**	32,000
440 - Other Purchased Services	1,310,378	1,689,830	2,355,129	2,197,408	1,618,776	**1,278,976**	(339,800)
445 - Insurance Bonds & Premiums	-	536	-	1,100	1,100	**1,100**	-
450 - Supplies & Materials	7,993,650	8,363,452	6,458,527	10,021,911	7,832,114	**10,313,001**	2,480,887
490 - Other Expenses	50,245	91,358	387,323	262,501	288,985	**290,485**	1,500
510 - Equipment	95,036	47,287	50,043	74,535	26,000	**26,000**	-
200 - Special Education Instruction	**$ 32,308,771**	**$ 33,452,701**	**$ 37,597,438**	**$ 35,773,513**	**$ 38,654,397**	**$ 38,412,078**	**$ (242,319)**
310 - Certificated Salaries	13,178,485	13,334,236	14,209,044	14,113,327	15,227,310	**15,227,310**	-
320 - Non-Certificated Salaries	8,546,786	9,008,374	10,227,280	8,986,995	9,698,587	**9,698,587**	-
360 - Benefits & Deductions	10,460,600	10,920,311	12,990,919	12,485,905	13,407,446	**13,168,127**	(239,319)
410 - Professional & Technical Services	20,120	28,472	12,661	37,500	15,343	**15,343**	-
420 - Staff Travel	4,585	708	1,181	1,017	4,020	**4,020**	-
425 - Student Travel	694	4,362	5,630	6,494	-	**-**	-
430 - Utility Services	-	-	12	-	-	**-**	-
440 - Other Purchased Services	4,335	4,634	1,105	5,456	1,000	**1,000**	-
450 - Supplies & Materials	93,166	151,073	148,818	136,305	300,691	**297,691**	(3,000)
490 - Other Expenses	-	531	787	514	-	**-**	-
220 - Special Education Support Services	**$ 13,154,212**	**$ 13,567,011**	**$ 14,684,682**	**$ 14,223,081**	**$ 15,013,995**	**$ 15,016,983**	**$ 2,988**
310 - Certificated Salaries	5,986,196	6,476,185	7,029,914	6,836,518	7,282,342	**7,282,342**	-
320 - Non-Certificated Salaries	1,400,985	1,408,070	1,395,946	1,324,351	1,432,517	**1,465,600**	33,083
360 - Benefits & Deductions	3,159,344	3,229,620	3,771,412	3,616,522	3,828,172	**3,798,077**	(30,095)
410 - Professional & Technical Services	1,913,940	2,076,077	2,146,823	1,905,135	2,011,500	**2,011,500**	-
420 - Staff Travel	175,142	120,449	103,361	119,010	117,760	**117,760**	-
425 - Student Travel	5,773	6,813	3,398	5,700	10,000	**10,000**	-
430 - Utility Services	40	-	40	-	-	**-**	-
440 - Other Purchased Services	86,574	79,795	46,911	74,100	50,000	**50,000**	-
450 - Supplies & Materials	258,232	125,661	143,476	167,607	134,204	**134,204**	-
480 - Tuition & Stipends	97,500	5,280	-	92,625	97,500	**97,500**	-
490 - Other Expenses	60,481	39,061	43,401	81,513	50,000	**50,000**	-
510 - Equipment	10,004	-	-	-	-	**-**	-

The amounts contained in the *Change from Adopted* column include ALL budget transfers that have occurred since the start of the fiscal year.

Historic Expenditure Summary
Function-Object

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

Fund 100 - General Operating Fund

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Spring Revised	FY 2019 Adopted Budget	FY 2019 Fall Revision	Change From Adopted
300 - Support Services - Students	**$ 8,098,701**	**$ 8,386,046**	**$ 9,057,157**	**$ 8,848,435**	**$ 8,344,001**	**$ 8,006,666**	**$ (337,335)**
310 - Certificated Salaries	4,530,921	4,768,270	5,100,338	4,715,416	4,398,530	**4,398,530**	-
320 - Non-Certificated Salaries	1,251,592	1,221,218	1,244,014	1,415,616	1,159,276	**1,159,276**	-
360 - Benefits & Deductions	2,087,870	2,192,920	2,501,544	2,370,698	2,153,466	**2,123,481**	(29,985)
410 - Professional & Technical Services	131,926	97,995	93,693	131,500	316,850	**4,250**	(312,600)
420 - Staff Travel	7,487	9,712	8,950	13,132	6,700	**6,700**	-
425 - Student Travel	-	-	719	-	-	**-**	-
440 - Other Purchased Services	31,497	36,026	18,701	41,602	38,000	**38,250**	250
450 - Supplies & Materials	57,091	59,111	87,823	116,149	168,957	**173,957**	5,000
490 - Other Expenses	316	793	1,374	44,322	102,222	**102,222**	-
350 - Support Services - Instruction	**$ 9,133,750**	**$ 9,469,098**	**$ 9,367,826**	**$ 8,902,238**	**$ 8,700,431**	**$ 7,835,389**	**$ (865,042)**
310 - Certificated Salaries	4,549,119	4,593,719	4,261,396	3,674,319	3,363,238	**3,504,998**	141,760
320 - Non-Certificated Salaries	168,106	192,078	195,765	244,139	279,727	**279,727**	-
360 - Benefits & Deductions	1,684,506	1,645,625	1,532,652	1,487,029	1,449,058	**1,504,050**	54,992
410 - Professional & Technical Services	113,399	180,062	106,038	107,582	87,930	**67,930**	(20,000)
420 - Staff Travel	75,649	90,432	177,286	86,607	65,820	**95,820**	30,000
425 - Student Travel	12,619	1,800	7,654	9,310	12,000	**12,000**	-
430 - Utility Services	1,479,117	1,843,976	2,105,824	2,261,783	2,146,840	**1,283,263**	(863,577)
440 - Other Purchased Services	543,472	119,065	38,218	266,577	322,335	**342,335**	20,000
450 - Supplies & Materials	472,579	615,807	597,863	655,533	437,679	**689,979**	252,300
490 - Other Expenses	35,183	161,080	227,138	93,499	495,804	**15,287**	(480,517)
510 - Equipment	-	25,454	117,993	15,860	40,000	**40,000**	-
400 - School Administration	**$ 8,123,955**	**$ 8,586,096**	**$ 8,978,961**	**$ 8,844,009**	**$ 8,637,868**	**$ 8,744,382**	**$ 106,514**
310 - Certificated Salaries	6,062,473	6,442,745	6,621,895	6,548,913	6,282,627	**6,382,301**	99,674
360 - Benefits & Deductions	8,831	11,477	2,176,366	2,165,107	2,166,074	**2,172,194**	6,120
410 - Professional & Technical Services	1,918,281	1,987,775	-	-	-	**-**	-
420 - Staff Travel	-	1,804	88,429	75,955	81,460	**82,180**	720
425 - Student Travel	92,795	83,867	-	-	-	**-**	-
440 - Other Purchased Services	695	37,868	52,080	2,475	62,181	**62,181**	-
450 - Supplies & Materials	35,075	18,259	30,563	43,569	40,501	**40,501**	-
490 - Other Expenses	5,805	2,300	9,629	7,990	5,025	**5,025**	-

The amounts contained in the *Change from Adopted* column include ALL budget transfers that have occurred since the start of the fiscal year.

Historic Expenditure Summary
Function-Object

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

Fund 100 - General Operating Fund

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Spring Revised	FY 2019 Adopted Budget	FY 2019 Fall Revision	Change From Adopted
450 - School Admin. Support	**$ 9,907,258**	**$ 10,414,190**	**$ 11,112,699**	**$ 9,868,260**	**$ 10,048,144**	**$ 9,947,676**	**$ (100,468)**
320 - Non-Certificated Salaries	5,533,204	5,730,820	5,999,888	5,624,644	5,771,582	**5,775,271**	3,689
360 - Benefits & Deductions	3,525,669	3,645,201	4,015,013	3,848,113	3,920,008	**3,818,489**	(101,519)
410 - Professional & Technical Services	61,350	58,150	38,275	35,000	-	**-**	-
420 - Staff Travel	5,877	5,641	8,289	12,381	10,104	**10,104**	-
430 - Utility Services	53,993	53,974	64,273	78,437	81,387	**82,107**	720
440 - Other Purchased Services	31,604	31,561	56,138	37,237	34,600	**34,600**	-
450 - Supplies & Materials	200,425	280,048	252,215	224,026	228,803	**225,445**	(3,358)
490 - Other Expenses	495,135	608,795	671,784	1,422	1,660	**1,660**	-
510 - Equipment	-	-	6,824	7,000	-	**-**	-
510 - District Administration	**$ 1,647,927**	**$ 1,700,511**	**$ 1,708,358**	**$ 1,257,119**	**$ 1,202,019**	**$ 1,195,783**	**$ (6,236)**
310 - Certificated Salaries	462,870	536,934	516,793	330,657	314,830	**314,830**	-
320 - Non-Certificated Salaries	353,600	361,481	417,859	269,235	264,419	**264,419**	-
360 - Benefits & Deductions	419,446	415,859	440,113	338,133	342,676	**336,440**	(6,236)
410 - Professional & Technical Services	-	-	-	2,793	2,793	**2,793**	-
420 - Staff Travel	77,503	62,110	55,864	96,780	90,780	**90,780**	-
425 - Student Travel	2,165	2,291	2,913	2,260	2,260	**2,260**	-
440 - Other Purchased Services	283,483	264,046	225,240	165,440	134,440	**134,440**	-
450 - Supplies & Materials	22,713	26,189	17,723	17,959	17,959	**17,959**	-
490 - Other Expenses	26,146	31,602	31,853	33,862	31,862	**31,862**	-
550 - District Admin. Support	**$ 9,815,148**	**$ 14,341,474**	**$ 11,877,541**	**$ 11,978,049**	**$ 11,587,222**	**$ 12,430,727**	**$ 843,505**
310 - Certificated Salaries	27,980	13,272	14,203	18,013	11,885	**11,885**	-
320 - Non-Certificated Salaries	4,615,144	5,141,455	5,468,364	5,148,611	5,219,313	**5,189,247**	(30,066)
360 - Benefits & Deductions	2,316,048	4,112,621	3,000,062	3,007,818	3,081,396	**2,956,568**	(124,828)
410 - Professional & Technical Services	286,978	259,446	267,112	418,858	653,844	**753,844**	100,000
420 - Staff Travel	99,900	65,914	75,061	100,940	107,350	**116,850**	9,500
430 - Utility Services	1,825	3,177	7,258	10,317	110,500	**661,077**	550,577
440 - Other Purchased Services	926,737	2,287,461	1,734,571	1,814,275	1,345,685	**1,391,007**	45,322
445 - Insurance Bonds & Premiums	447,664	719,821	369,918	624,530	468,708	**468,708**	-
450 - Supplies & Materials	1,438,141	1,381,902	786,108	1,062,366	794,953	**1,099,953**	305,000
490 - Other Expenses	149,746	76,430	341,072	57,329	378,996	**118,996**	(260,000)
495 - Indirect Costs	(643,954)	(515,677)	(565,408)	(607,008)	(810,408)	**(810,408)**	-
510 - Equipment	148,939	795,653	264,172	322,000	225,000	**473,000**	248,000
540 - Capital Outlay	-	-	115,049	-	-	**-**	**-**

The amounts contained in the *Change from Adopted* column include ALL budget transfers that have occurred since the start of the fiscal year.

Historic Expenditure Summary
Function-Object

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

Fund 100 - General Operating Fund

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Spring Revised	FY 2019 Adopted Budget	FY 2019 Fall Revision	Change From Adopted
600 - Operations & Maintenance	**$ 23,167,761**	**$ 25,443,873**	**$ 25,514,237**	**$ 25,123,804**	**$ 25,788,833**	**$ 25,989,953**	**$ 201,120**
320 - Non-Certificated Salaries	7,010,571	7,378,729	7,593,360	6,772,754	6,878,955	**6,880,354**	1,399
360 - Benefits & Deductions	4,050,763	4,235,105	4,542,694	4,265,550	4,373,184	**4,254,267**	(118,917)
410 - Professional & Technical Services	-	25,910	760	4,885	40,100	**22,300**	(17,800)
420 - Staff Travel	14,880	8,778	11,258	13,516	4,235	**23,785**	19,550
430 - Utility Services	388,433	429,158	474,592	610,500	836,852	**1,114,902**	278,050
435 - Energy	5,159,703	5,370,293	5,868,236	6,313,154	7,007,483	**6,667,483**	(340,000)
440 - Other Purchased Services	3,589,470	4,277,194	3,750,557	4,051,246	4,717,792	**3,864,129**	(853,663)
445 - Insurance Bonds & Premiums	1,363,358	1,588,866	1,523,921	1,470,000	1,610,020	**1,610,020**	-
450 - Supplies & Materials	1,382,954	1,959,349	1,543,650	1,566,177	274,712	**1,465,713**	1,191,001
490 - Other Expenses	5,490	6,299	7,971	12,939	45,000	**12,000**	(33,000)
510 - Equipment	202,140	164,192	63,262	43,083	500	**75,000**	74,500
540 - Capital Outlay	-	-	133,977	-	-	**-**	**-**
700 - Student Activities	**$ 2,904,992**	**$ 3,266,261**	**$ 3,516,775**	**$ 3,445,061**	**$ 3,388,082**	**$ 3,427,336**	**$ 39,254**
310 - Certificated Salaries	1,461,376	1,646,298	1,694,602	1,700,522	2,058,690	**2,058,690**	-
320 - Non-Certificated Salaries	502,035	573,414	634,593	635,578	4,967	**4,967**	-
360 - Benefits & Deductions	322,265	352,451	401,986	408,378	525,866	**515,120**	(10,746)
410 - Professional & Technical Services	-	-	-	-	-	**-**	-
420 - Staff Travel	137	2,801	1,868	355	355	**355**	-
425 - Student Travel	463,884	506,561	572,168	450,159	543,400	**593,400**	50,000
440 - Other Purchased Services	69,991	85,819	102,210	93,335	93,335	**93,335**	-
450 - Supplies & Materials	20,123	30,653	27,044	52,486	56,195	**56,195**	-
490 - Other Expenses	65,180	68,265	82,304	104,248	105,274	**105,274**	-
760 - Student Transportation	**$ 705,391**	**$ 786,644**	**$ 809,345**	**$ 128**	**$ 20,000**	**$ 20,000**	**$ -**
425 - Student Travel	1,136	7,392	43,240	128	-	**-**	-
440 - Other Purchased Services	704,255	779,253	766,105	-	20,000	**20,000**	-
780 - Community Services	**$ 824**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
450 - Supplies & Materials	824	-	-	-	-	**-**	-
790 - Food Services	**$ 8,168**	**$ 6,748**	**$ 6,859**	**$ -**	**$ -**	**$ -**	**$ -**
320 - Non-Certificated Salaries	6,628	5,676	5,396	-	-	**-**	-
360 - Benefits & Deductions	1,540	1,072	1,463	-	-	**-**	-
880 - Capital Improvement Projects	**$ -**	**$ 160,391**	**$ 400,000**	**$ -**	**$ -**	**$ -**	**$ -**
510 - Equipment	-	160,391	-	-	-	**-**	-
540 - Capital Outlay	-	-	400,000	-	-	**-**	-
900 - Other Financing Uses	**$ 3,692,367**	**$ 2,646,100**	**$ 3,192,212**	**$ 3,651,518**	**$ 3,501,123**	**$ 3,523,093**	**$ 21,970**
550 - Transfers to Other Funds	3,692,367	2,646,100	3,192,212	3,651,518	3,501,123	**3,523,093**	21,970
Grand Total	**$ 212,146,749**	**$ 225,349,687**	**$ 233,913,444**	**$ 232,086,022**	**$ 234,269,566**	**$ 236,209,662**	**$ 1,940,096**

The amounts contained in the *Change from Adopted* column include ALL budget transfers that have occurred since the start of the fiscal year.

Historic Expenditure Summary
by Location

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

Fund 100 - General Operating Fund

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Spring Revised	FY 2019 Adopted Budget	FY 2019 Fall Revision	Change From Adopted
Elementary School	**$ 58,291,937**	**$ 59,974,452**	**$ 64,347,145**	**$ 61,241,687**	**$ 62,365,260**	**$ 62,648,219**	**$ 282,959**
Big Lake Elementary	3,975,628	4,118,805	4,066,176	3,676,366	3,638,505	**3,620,585**	(17,920)
Butte Elementary	3,026,232	2,889,172	3,033,549	2,851,077	3,012,538	**3,041,595**	29,057
Cottonwood Creek Elementary	3,945,573	4,250,007	4,465,969	4,226,553	4,089,803	**4,069,948**	(19,855)
Dena'ina Elementary	-	5,757	3,448,311	3,410,126	3,414,156	**3,397,568**	(16,588)
Finger Lake Elementary	3,225,600	3,148,521	3,565,669	3,233,170	3,340,489	**3,367,404**	26,915
Goose Bay Elementary	3,539,978	3,625,287	3,201,768	3,019,472	3,134,349	**3,252,261**	117,912
Iditarod Elementary	3,406,382	3,249,083	3,586,829	3,712,986	3,975,410	**3,957,306**	(18,104)
Knik Elementary	3,315,906	3,766,855	2,840,758	2,789,017	2,869,908	**2,991,435**	121,527
Larson Elementary	3,584,607	3,938,894	4,109,000	3,831,015	3,898,693	**3,972,968**	74,275
Machetanz Elementary	3,949,316	3,945,672	3,998,172	3,861,527	3,927,155	**3,910,124**	(17,031)
Meadow Lakes Elementary	3,915,731	4,006,959	4,255,568	3,923,178	3,868,512	**3,848,174**	(20,338)
Pioneer Peak Elementary	3,847,242	3,798,492	3,855,239	3,971,725	3,933,108	**3,913,862**	(19,246)
Shaw Elementary	3,647,048	3,769,797	3,924,277	3,660,139	3,849,622	**3,830,384**	(19,238)
Sherrod Elementary	3,803,798	3,790,008	3,908,136	3,799,913	3,867,334	**3,850,544**	(16,790)
Snowshoe Elementary	3,431,843	3,619,825	3,780,931	3,507,879	3,560,495	**3,585,736**	25,241
Swanson Elementary	3,782,309	3,966,954	4,177,805	3,917,902	4,167,947	**4,241,338**	73,391
Tanaina Elementary	3,894,745	4,084,362	4,128,988	3,849,643	3,817,236	**3,796,987**	(20,249)
Middle School	**$ 26,653,040**	**$ 26,293,343**	**$ 27,274,878**	**$ 26,526,650**	**$ 27,833,877**	**$ 28,159,549**	**$ 325,672**
Colony Middle	5,353,278	5,864,790	6,024,076	5,376,918	5,736,570	**5,780,018**	43,448
Houston Middle	3,649,180	3,450,812	3,752,529	3,987,568	4,189,297	**4,234,823**	45,526
Palmer Jr Middle	5,398,769	5,479,234	5,437,325	5,136,231	5,388,931	**5,406,909**	17,978
Teeland Middle	5,828,044	6,173,781	6,532,193	6,314,364	6,536,120	**6,738,608**	202,488
Wasilla Middle	6,423,769	5,324,726	5,528,756	5,711,569	5,982,959	**5,999,191**	16,232
High School	**$ 34,108,022**	**$ 39,618,721**	**$ 41,618,985**	**$ 39,058,173**	**$ 39,255,764**	**$ 39,183,037**	**$ (72,727)**
Career & Technical High	3,576,855	4,742,411	4,928,801	5,152,959	5,455,866	**5,450,062**	(5,804)
Colony High	8,513,190	8,913,558	9,260,037	8,190,538	8,177,725	**8,148,352**	(29,373)
Houston High	3,814,344	3,921,421	4,255,491	4,060,504	4,111,473	**4,090,780**	(20,693)
Joe Redington Jr/Sr High	7,107	4,525,382	5,100,829	5,224,825	5,285,728	**5,384,559**	98,831
Palmer High	8,107,472	8,012,757	8,649,590	7,949,206	7,833,350	**7,774,543**	(58,807)
Wasilla High	10,089,055	9,503,192	9,424,237	8,480,142	8,391,622	**8,334,741**	(56,881)

The amounts contained in the *Change from Adopted* column include ALL budget transfers that have occurred since the start of the fiscal year.

Historic Expenditure Summary
by Location

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

Fund 100 - General Operating Fund

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Spring Revised	FY 2019 Adopted Budget	FY 2019 Fall Revision	Change From Adopted
Small Attendance Area	**$ 8,306,548**	**$ 8,503,944**	**$ 8,853,086**	**$ 8,417,848**	**$ 8,614,550**	**$ 8,573,873**	**$ (40,677)**
Beryozava	212,887	150,499	158,983	151,470	199,251	**198,650**	(601)
Glacier View	905,605	899,261	897,591	841,019	814,076	**809,650**	(4,426)
Sutton Elementary	848,780	804,461	910,170	821,423	841,209	**837,420**	(3,789)
Su-Valley Jr/Sr High	2,872,505	3,098,573	3,090,797	2,929,380	2,923,227	**2,910,777**	(12,450)
Talkeetna Elementary	1,138,420	1,322,483	1,595,855	1,561,939	1,658,138	**1,649,894**	(8,244)
Trapper Creek Elementary	718,268	547,769	536,735	535,431	557,987	**554,484**	(3,503)
Willow Elementary	1,610,082	1,680,898	1,662,954	1,577,186	1,620,662	**1,612,998**	(7,664)
Alternative/Correspondence School	**$ 15,510,762**	**$ 16,358,605**	**$ 17,040,703**	**$ 18,759,952**	**$ 17,831,853**	**$ 17,771,739**	**$ (60,114)**
Burchell High	2,950,654	3,037,429	3,150,168	2,840,235	2,354,534	**2,347,204**	(7,330)
Valley Pathways	2,418,780	2,098,956	1,984,309	1,677,611	1,922,030	**1,911,954**	(10,076)
Mat-Su Youth Facility	181,871	191,664	149,788	144,259	147,382	**146,218**	(1,164)
Mat-Su Day School	2,406,028	2,714,568	2,952,319	2,938,191	2,769,043	**2,750,352**	(18,691)
Mat-Su Middle College	870,179	1,157,220	1,134,155	1,621,073	1,808,881	**1,806,866**	(2,015)
Mat-Su Central	6,683,250	7,158,766	7,669,965	9,538,584	8,829,983	**8,809,145**	(20,838)
Charter School	**$ 15,684,318**	**$ 17,376,437**	**$ 19,153,017**	**$ 20,307,189**	**$ 18,839,486**	**$ 20,951,832**	**$ 2,112,346**
Academy Charter	2,703,688	2,682,520	2,762,909	2,976,912	2,874,237	**3,174,146**	299,909
American Charter	2,098,700	2,083,303	2,282,115	2,789,449	2,493,478	**2,901,158**	407,680
Birchtree Charter	4,134,331	4,781,129	4,798,962	5,017,909	4,420,426	**4,824,352**	403,926
Fronteras Charter	2,627,455	2,780,556	4,143,379	3,268,048	3,182,016	**3,340,233**	158,217
Midnight Sun Charter	2,392,331	2,684,349	2,482,989	2,735,964	2,673,801	**2,983,239**	309,438
Twindly Bridge Charter	1,727,813	2,364,579	2,682,664	3,518,907	3,195,528	**3,728,704**	533,176

The amounts contained in the *Change from Adopted* column include ALL budget transfers that have occurred since the start of the fiscal year.

Historic Expenditure Summary
by Location

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

Fund 100 - General Operating Fund

	FY 2015 Actuals	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Spring Revised	FY 2019 Adopted Budget	FY 2019 Fall Revision	Change From Adopted
District Wide	**$ 53,592,121**	**$ 57,224,185**	**$ 55,625,629**	**$ 57,774,523**	**$ 59,528,776**	**$ 58,921,413**	**$ (607,363)**
Accounting Department	579,489	627,122	652,742	669,477	717,428	**710,701**	(6,727)
Administration Building	220,608	224,142	207,301	238,604	244,800	**244,191**	(609)
BusinessServices	497,952	515,054	527,174	544,740	523,032	**517,358**	(5,674)
Career & Technical Education	1,784,171	1,743,833	1,634,136	1,554,562	1,511,198	**1,484,426**	(26,772)
Chief Financial Office	263,345	310,383	297,975	337,250	347,360	**343,688**	(3,672)
Custodial Services	1,017,371	1,160,776	1,087,584	1,194,377	1,096,410	**1,089,123**	(7,287)
District Warehouse	293,714	361,326	404,240	403,166	382,406	**378,888**	(3,518)
District Wide Services	11,464,191	10,798,887	9,656,628	7,611,312	7,898,197	**7,652,807**	(245,390)
Education & Instruction	3,070,795	2,916,223	3,351,994	3,348,417	3,622,368	**3,608,941**	(13,427)
Equal Employment Opportunity	205,308	201,413	224,335	147,954	39,693	**39,693**	-
Facilities	5,789,554	5,990,619	5,985,247	5,878,727	6,052,367	**6,003,560**	(48,807)
Facility Use	824	-	-	-	-	**-**	-
Federal Programs	1,396,022	1,483,070	1,538,477	1,550,684	1,571,903	**1,564,638**	(7,265)
Food Service	8,168	6,748	6,859	-	-	**-**	-
Health Services	80,814	89,701	95,106	91,199	95,891	**95,671**	(220)
Human Resources and Labor Relations	1,133,999	1,196,821	1,386,795	1,180,328	1,115,474	**1,104,443**	(11,031)
Information & Technology	5,923,052	8,635,022	7,245,970	6,883,802	7,065,128	**7,240,315**	175,187
Medicaid Reimbursement	642,620	593,109	578,813	574,910	577,508	**577,168**	(340)
Office of the Superintendent	591,461	486,381	474,745	391,270	377,503	**375,131**	(2,372)
Operating Reserves	-	-	-	6,219,062	6,597,323	**6,236,537**	(360,786)
Payroll Department	465,972	496,401	541,339	603,806	662,513	**655,206**	(7,307)
Planning & Demography	20,641	5,841	4,925	25,000	25,000	**25,000**	-
Public Information Office	253,664	245,474	305,636	214,657	218,151	**216,349**	(1,802)
Purchasing Department	557,929	666,122	722,766	686,557	708,732	**701,156**	(7,576)
Quality Schools	337,265	529,435	496,623	698,163	537,480	**536,207**	(1,273)
Risk Management	1,999,512	2,413,196	1,953,451	2,197,836	2,184,651	**2,229,629**	44,978
Safety & Emergency Preparedness	51,977	139,364	139,330	151,539	139,341	**137,734**	(1,607)
School Board	345,584	517,075	472,353	476,597	447,900	**446,486**	(1,414)
Student Support Services	12,828,825	13,669,503	14,698,340	13,726,923	14,532,335	**14,470,318**	(62,017)
Student Transportation	699,427	779,253	766,105	128	20,000	**20,000**	-
Talented & Gifted Program	1,067,866	421,890	168,642	173,476	216,684	**216,049**	(635)
Grand Total	**$ 212,146,749**	**$ 225,349,687**	**$ 233,913,444**	**$ 232,086,022**	**$ 234,269,566**	**$ 236,209,662**	**$ 1,940,096**

The amounts contained in the *Change from Adopted* column include ALL budget transfers that have occurred since the start of the fiscal year.

Expenditure Summary Comparison
70/30 Instructional Support Split by Function

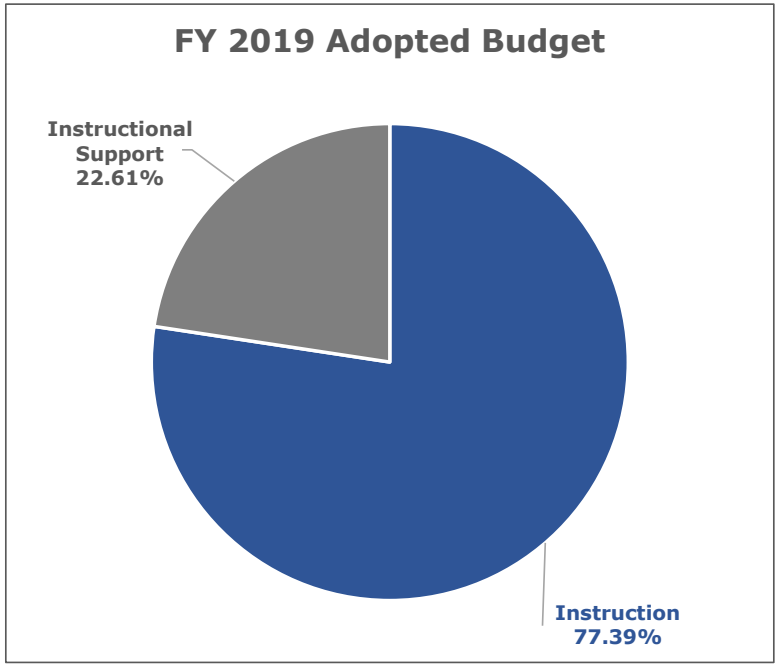
Fund 100 - General Operating Fund

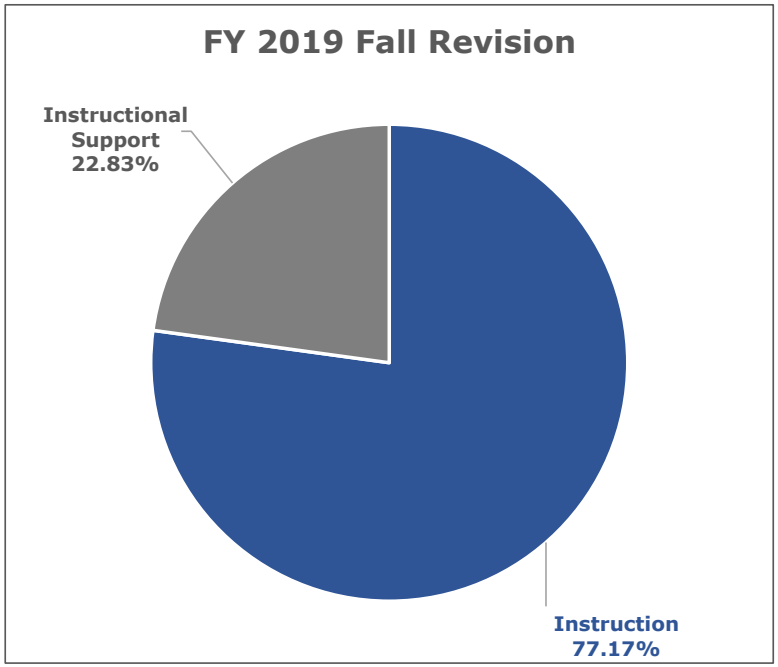
	FY 2019 Adopted Budget	FY 2019 Fall Revision
100 - Instruction	108,886,157	111,162,302
200 - Special Education Instruction	41,683,720	41,441,401
220 - Special Education Support Service	16,283,864	16,286,852
300 - Support Services - Students	9,127,409	8,790,074
350 - Support Services - Instruction	9,265,593	8,400,551
400 - School Administration	9,664,449	9,770,963
Instruction	**194,911,192**	**195,852,143**
450 - School Admin. Support	10,370,198	10,269,730
510 - District Administration	1,268,217	1,261,981
550 - District Admin. Support	11,880,402	12,723,907
600 - Operations & Maintenance	26,172,679	26,373,799
700 - Student Activities	3,724,749	3,764,003
760 - Student Transportation	20,000	20,000
780 - Community Services	-	-
790 - Food Services	-	-
880 - Capital Improvement Projects	-	-
900 - Other Financing Uses	3,501,123	3,523,093
Instructional Support	**56,937,368**	**57,936,513**
Grand Total	**$ 251,848,560**	**$ 253,788,656**

The amounts contained in the *Change from Adopted* column include ALL budget transfers that have occurred since the start of the fiscal year.

Expenditure Summary Comparison
70/30 Instructional Support Split by Function

Fund 100 - General Operating Fund





The amounts contained in the *Change from Adopted* column include ALL budget transfers that have occurred since the start of the fiscal year.

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