MATANUSKA-SUSITNA
BOROUGH SCHOOL DISTRICT

ADOPTED BUDGET 2016-2017











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MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

ADOPTED BUDGET
2016-2017

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MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

Introductory Section

We prepare all students for success

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EXECUTIVE SUMMARY

Introduction

The Fiscal Year 2016-2017 (FY17) Adopted Budget is presented for review by all interested stakeholders of the Matanuska-Susitna Borough School District (MSBSD). 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 FY17 Adopted Budget is comprised of four major sections: introductory, organizational, financial, and informational. These major sections are intended to assist the public in navigating the document. The four major sections can be best described as follows:

- 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 help the reader understand the past and future direction 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 and School District encompass the same geographic area of 24,502 square miles which is approximately the size of West Virginia. The District School Board is a component unit of the Borough and is governed by an elected board of seven members. There is a non-voting student representative. The District operates 47 schools ranging in size from less than 30 to over 1,550 students.

The Matanuska-Susitna Borough School District's adopted budget for the fiscal year beginning July 1, 2016 and ending June 30, 2017 includes three years of actual audited figures, the originally adopted budget for 2015-16, a revised budget for 2015-16, and the adopted budget for 2016-17.

The budgets represented within this document include the major governmental funds for which the 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 Projects Fund

Proprietary Funds

- Enterprise Funds
- Internal Service Funds

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- Worker's Compensation Self-Insurance

The budget document is prepared in accordance with the Generally Accepted Accounting Principles (GAAP), Government Accounting Standards 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. Dealing in public funds, 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 mirrors those approval levels found in 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.

Several long-term goals have been established within the District's strategic plan. These goals are as follows:

- We will improve student success, achievement, and performance.
- We will increase the graduation rate.
- We will maintain and continuously improve safe and healthy environments for our students and staff.
- Our schools will welcome families and community members in the education of our youth.

In the short-term, the School Board has established annual objectives for the current year to better align the District with its mission and long-term goals. These priorities are listed below:

- Increase Classroom and Site Support
- Improve School Environments (Social-Emotional & Physical)
- Maintain a High Standard in the Stewardship of Public Funds
- Improve Internal and External Relationships and Communication
- Maintain Strategies to Increase Public Relations
- Technology Roadmap Implementation

MSBSD is committed to being a responsive, resourceful and relevant school system, in order to meet the mission and goals set forth by the School Board. The District realizes that it serves the community best when it meets student needs and is responsive to parents and community stakeholders. 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 out of limited resources, the District budgeting model makes certain that funding follows the student. The District achieves this using a system of ratios and metrics that are determined 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 FY 2017.

Figure 1

		RATIOS		METRICS		
		Pupil to Teacher	Elementary Specials to Teaching Staff	Materials & Supplies per Pupil	Health Supplies per Pupil	Accelerated Learning Funds per Pupil
2016-2017	Grades K-2	25 to 1	1 to 6	$90.25	$1.90	NA
	Grades 3-5	26 to 1				
	Grades 6-8	28 to 1	NA	$99.75	$1.90	NA
	Grades 9-12	30 to 1	NA	$109.25	$1.90	$47.50

In being committed to the successes of every child, MSBSD focuses its spending on the instructional area. Prior to the law being repealed in 2016, Alaska Statute 14.17.520 required that "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." Although this is no longer a State mandate, MSBSD's FY17 Adopted Budget easily meets the requirement by allocating 78% of its operating budget in the instructional area and 22% on instructional support. By committing such a high percentage of the District's resources to instruction, goals set by the School Board are more easily achieved.

Budget Process

Using various assumptions, 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
One School Board Meeting - Budget Update	Two School Board Meetings - Budget Updates	Two School Board Budget Work Sessions	Two School Board Meetings - Budget Updates	Two School Board Meetings - Budget Updates	Two School Board Budget Work Sessions
Principals Meeting - Budget Information Presentation	Four 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
	Budget Survey Online	Preliminary Budget Transmitted to the Borough	Borough Sets Minimum Amount to be Available for the District		School Board Budget Adoption

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.

As the District's budget is due to the Assembly several weeks prior to the end of the State's legislative session, the District does not always know its full funding picture by April 1st. This timing issue often leads to additional uncertainty at the local level. By either approving statutory changes to the foundation formula one year in advance or injecting one-time funding for energy and school

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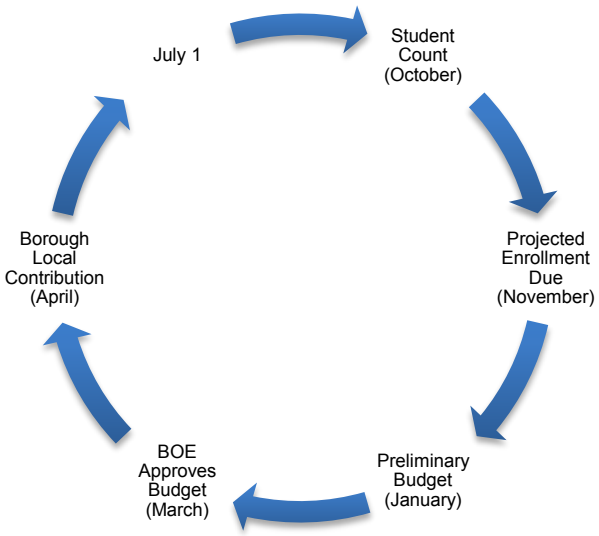
safety, the State has cautiously approached any recurring increases to education, as to not over obligate State resources.

In addition to the aforementioned funding uncertainty, April 1st is usually before the Public Education Health Trust has established a renewal rate for health premiums. Moreover, April 1st is generally before the Board ratifies collective bargaining agreements with employee groups. Therefore, in order to present a balanced budget to the Assembly, the School Board must adopt a preliminary budget that takes into account assumptions for both anticipated revenues and expenses.

In an effort to present an accurate preliminary budget for consideration by the Borough Assembly, the District has taken its cue on education funding from the Governor. The Governor's Budget is released to the public in mid-December.

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

Figure 3



Once the preliminary budget has been submitted to the Assembly, the Borough 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 or June timeframe. The budget is then due to the State of Alaska, Department of Education & Early Development (DEED) by July 15th. See figure 3 for the complete budget cycle.

Public input, instructional needs, and future spending obligations are used to establish educational and budgetary priorities for the proposed budget. Public input is sought through open house forums, School Board meetings, and an online survey.

Enrollment

Based on the annual student count period, held every October, the following steps are taken by the District to estimate student enrollment for the upcoming fiscal year. (Student enrollment is projected to be 18,819 for FY17).

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 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.

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4. Grade level projections at every school are combined, providing for an aggregate, district-wide enrollment projection.
5. The District analyzes economic trends and other factors that may assist in determining the accuracy of its projected enrollment and adjusts accordingly.

The District's projected enrollment is due to DEED no later than November 5th of every year. Figure 4 displays MSBSD's enrollment history as well as a four year projection for Fiscal Years 2017-2020. 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	**2011-12**	**2012-13**	**2013-14**	**2014-15**	**2015-16**	***2016-17***	***2017-18***	***2018-19***	***2019-20***
K	1,413	1,334	1,323	1,349	1,492	1,436	1,431	1,407	1,401
1	1,305	1,405	1,383	1,381	1,385	1,543	1,472	1,472	1,395
2	1,327	1,350	1,430	1,418	1,391	1,374	1,551	1,465	1,475
3	1,257	1,351	1,374	1,459	1,490	1,433	1,420	1,608	1,520
4	1,270	1,239	1,358	1,411	1,507	1,535	1,513	1,503	1,685
5	1,294	1,293	1,261	1,409	1,447	1,557	1,568	1,553	1,541
6	1,357	1,304	1,298	1,265	1,454	1,493	1,542	1,606	1,569
7	1,292	1,382	1,297	1,335	1,315	1,429	1,438	1,519	1,576
8	1,273	1,292	1,379	1,321	1,393	1,363	1,418	1,468	1,511
9	1,289	1,280	1,299	1,382	1,382	1,349	1,308	1,357	1,366
10	1,333	1,260	1,274	1,310	1,418	1,398	1,330	1,291	1,331
11	1,355	1,277	1,272	1,267	1,313	1,429	1,421	1,363	1,326
12	1,450	1,362	1,414	1,351	1,385	1,374	1,499	1,479	1,446
Total K-12	**17,215**	**17,128**	**17,363**	**17,656**	**18,372**	***18,713***	***18,911***	***19,091***	***19,143***
% Chg. From Prior Yr.		**-0.51%**	**1.37%**	**1.68%**	**4.06%**	***1.85%***	***1.06%***	***0.95%***	***0.27%***

Projection Factor	***2-yr Cohort***	***2-yr Cohort***	***2-yr Cohort***	***2-yr Cohort***
Projected Preschool	***106***	***106***	***106***	***106***
Total Projected Enrollment	***18,819***	***19,017***	***19,197***	***19,249***

Over the last decade, the Mat-Su Borough School District has experienced sustained growth. From 2007-2016, the Mat-Su Borough School District grew by 2,619 students, making it the fastest growing school district in the State of Alaska.

Figure 5

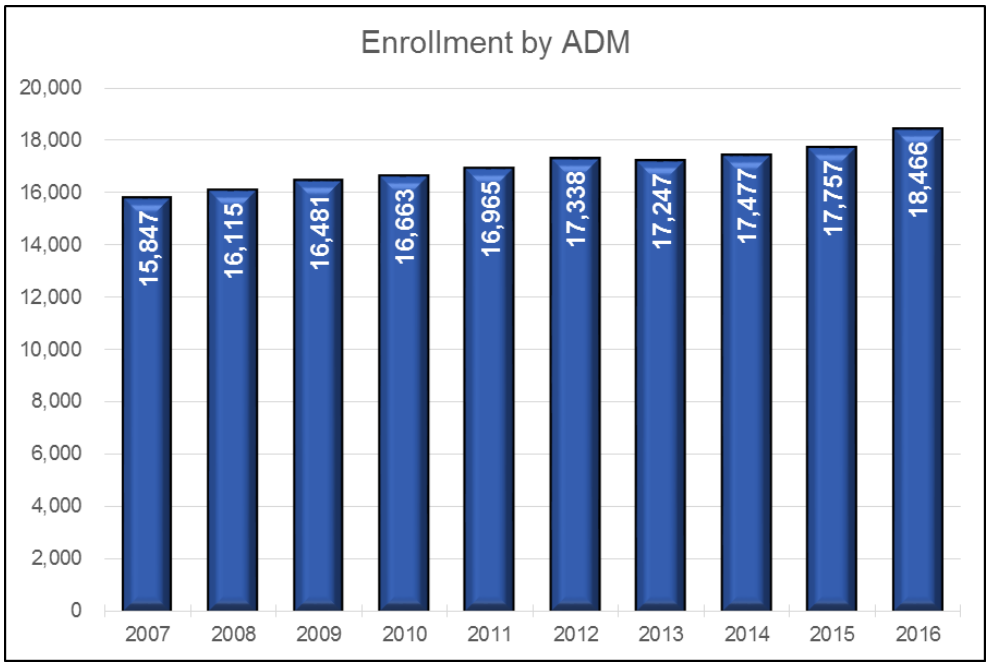


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Budget Development

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 the General Fund is considered the "operating" fund for the District and makes up over 80% of the District's total governmental funds, this fund garners considerable 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 grants with sufficient amounts set-aside for expansion and new grant acquisition over time. Because grants are legally restricted for a designated purpose, there is typically 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 fund are limited to qualifying capital projects, which usually consist of major maintenance and facility improvements. Funding allocations are based on need, as determined by the Administration and School Board. Projects brought forth for consideration are a result of a process in which capital project requests generated from within the District are scored using an objective evaluation matrix that considers safety, impact to operating budget, program requirements, etc.

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 might impact the revenues or expenses. 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

With a $3.5 billion budget shortfall looming, Governor Walker's administration released a plan in October 2015 to convert the State's Permanent Fund into an endowment-like fund that absorbs oil revenue and generates billions of dollars in earnings to help sustain government operations. This "sovereign wealth fund" concept was presented as a way to generate $3.3 billion annually for the State treasury. Although this change alone would not generate all the revenue needed to close the budget gap, the Permanent Fund restructure would be a major part of the Governor's "New Sustainable Alaska Plan" to reform the State budget.

The Governor's Budget, which was released on December 9, 2015, included no major cuts to education and even supported the $50 increase to the Base Student Allocation (BSA), which was originally provisioned for in 2014 under HB 278. However, Governor Walker's budget release was different than prior years because it included a comprehensive plan to reform State finances. With the Permanent Fund restructure being one aspect of the plan, other features included spending reductions, new taxes, lower dividend payments to citizens, and oil and gas tax credit reform. The plan was referred to as the "New Sustainable Alaska Plan" and was met with skepticism by some State legislators, mainly because many of the plan's components focused on new revenue sources, and rather than reduced government spending.

Although the plan was being met with some resistance, credit agencies cited the need for the State to act quickly and made specific mention of the Governor's plan as "a bold effort to address the State's enormous budget imbalance."

During the State of the State address on January 21, 2016, the Governor laid out his three highest priorities: "the budget, the budget, the budget." With his comprehensive financial reform being a primary focus, Governor Walker stressed the importance to do something this year by stating, "as governor, I am flexible on the details of a fiscal plan as long as the outcome meets the basic test of fairness and sustainability. I am not flexible on the need to get there this year. It's time to fix the hole in the boat."

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 29th Legislature

The second regular session of the 29th Alaska Legislature adjourned on May 18, 2016, a month after the scheduled adjournment date of April 17, 2016. The protracted session was further extended by two special sessions. The fourth special session was held between May 23, 2016 and June 19, 2016. The fifth special session occurred between July 11 and July 18, 2016.

Throughout the regular session, the Legislature grappled with a $3.5 billion budget deficit which was made more severe when the Department of Revenue released its spring revenue forecast. The revenue forecast dropped current year revenue projections by $300 million due to lower than anticipated oil prices. The forecast for the upcoming year (FY17) was adjusted as well, as revenue projections dropped $600 million. The revised forecast meant that the budget deficit had ballooned to over $4 billion, or 25% of the existing State budget.

Faced with the largest budget deficit in State history, the Senate Finance Committee introduced a series of bills on March 28, 2016. Senate Bills 207 through 210 aimed to shift pension obligations to cities and schools, eliminate the Alaska Performance Scholarship, and scale back a revenue sharing program for municipalities. The bills contemplated increased employer rates for both the Public Employee Retirement System (PERS) and the Teacher Retirement System (TRS). In FY17, the measures would shift $2.3 million of additional expense to the Mat-Su Borough School District with increasing amounts designated for subsequent years. To help offset the cost, SB 208 would repurpose funding previously earmarked for the Alaska Performance Scholarship under the Parnell administration. Municipalities and school districts pushed back on the legislation. It was evident to boroughs and municipalities that new taxes at the local level would need to be introduced in order to cover the additional expenses that came with the State imposed retirement contributions. Local government officials contrasted the consequences of the cost shift (increased local taxes) with the Senate's aversion to introduce new taxes at the State level in order to close the budget gap. Eventually, the Senate Finance Committee pulled back on the funding measures.

As the regular session continued on past the scheduled adjournment date of April 17, 2016 the Legislature struggled to find consensus on how to deal with the massive budget deficit. As time expired on the session, Governor Walker issued a proclamation calling the Legislature back for a fourth special session to complete the budget and give further consideration to the Governor's fiscal plan.

By May 30, 2016 the House and Senate reached agreement on the operating (HB 256) and capital (SB 138) budgets. The Conference Committee fully funded the BSA at $5,930, using unrestricted general funds. The budget also included $1 million for Best Beginnings & Parents as Teachers; $2 million for Pre-K grants; and $761,800 for Online with Libraries. After passing its budgets, the Legislature continued its work on the special session call.

On June 19, 2016, as the fourth special session ended without any progress made on the Governor's fiscal plan, a fifth special session was called by the Governor. Items on the call were the Permanent Fund restructure, taxes, and oil and gas credits.

Unaccepting of the Legislature's plan to draw $3.5 billion from the Constitutional Budget Reserve to balance the budget, Governor Walker released his budget vetoes on June 29. In what he referred to as a day of reckoning, Governor Walker rolled out the following $1.5 billion in vetoes and savings:

- Oil and gas tax credits: $430 million
- Government, K-12, and UA vetoes: $190 million
- Permanent Fund Dividend Reduction: $665 million
- Capital Project: $250 million

The vetoes to K-12 education included a reduction to the BSA and the pupil transportation program. Because of the timing of these vetoes, they were not incorporated into MSBSD's FY17 Adopted Budget, which was passed by the School Board on June 1, 2016.

On July 15 and July 18, 2016 the House and the Senate each adjourned its fifth special session, respectively. No bills were passed by either chamber during the fifth special session.

General Fund Budget Development

In December 2015, the District began developing the FY17 Preliminary Budget 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. In addition to regular movement, all four collective bargaining agreements had provisions in place for a cost of living percent increase, set at 1.0% or 1.25%, as well as one-time bonus payments. Accordingly, all monetary items within the negotiated agreements were included in the District's forecast of employee costs for the upcoming fiscal year.

Similar steps were taken to review all non-personnel accounts with budget managers throughout the District. Metrics and ratios that establish allocations for school budgets were not adjusted, yet site budget allocations were recalibrated based on anticipated enrollment in the coming year. After all site budgets had been compiled and a thorough analysis of all revenue and expense was conducted, the initial preliminary budget was established with an anticipated deficit of $6.1 million.

In official action taken by the School Board on March 23, 2016, the FY17 Preliminary Budget utilized $6.1 million of unassigned fund balance to mitigate the projected deficit and arrive at a balanced budget. In comparing the budget projection for FY17 to the prior year, contributing factors include the following:

- $3.2M in additional revenue from the Mat-Su Borough
- $4.2M in additional revenue from the State of Alaska
- $5.9M reduction to a revenue category representing the current year use of unassigned fund balance
- $2.4M increased expense for regular movement on salary schedule for all employee groups
- $1.4M increased expense to account for the negotiated cost of living increase for employee group salary schedules at 1.0% or 1.25%

- $0.8M increased expense due to mandatory benefits as a percent of increased salaries
- $1.0M increased expense for health insurance renewal
- $4.6M increased expense due to additional new positions to accommodate enrollment growth and staff a new elementary school
- $2.6 reduced expense for non-personnel spending, utilities, and transfers to other funds

The deficit of $6.1 million was short lived, as it included a projected 6% increase in health insurance premiums. At the end of March, the Public Education Health Trust (PEHT) released renewal information to the District. In this notice, the PEHT indicated that it would be instituting a 25% rate renewal for its base medical plan (Plan C) which covers the vast majority of all MSBSD employees. As a result of this notice, the District was required to adjust health insurance rates within the budget, resulting in an additional expense of $3.2 million. Therefore, the new published deficit for the Mat-Su Borough School District became $9.3 million when not accounting for the use of unassigned fund balance.

The Mat-Su Borough made available the required local contribution of $27,211,000 within 30 days of the District's budget being transmitted to the Borough, per AS 14.14.060. However, the Borough Assembly did not agree on an additional allowable amount to be made available for education until May 9, 2016. During the Assembly meeting on that date, the Borough dedicated an additional amount of 28,630,300 for a total local contribution of $55,841,300. This amount represented the School Board's official request of 6% over FY16's local contribution.

With no end to the legislative session in sight, the School Board voted to approve its budget on June 1, 2016. The Board assumed that the BSA would increase by $50, as supported by the Governor, the Conference Committee, and as passed in the State's Operating Budget (HB 256) on May 30, 2016. To account for the additional expense that came with the unanticipated increase to health insurance, the School Board essentially ratified its preliminary budget with following budget reductions:

- Reduced staffing at all levels by 17.3 FTE to include administration, secondary, and elementary positions
  - High School PTR is increased by 2 (28:1 to 30:1)
  - Middle School PTR is increased by 1 (27:1 to 28:1)
  - Reduce Instructional Coaches at Elementary Schools by 8.0 FTE
- Reduced non-personnel budgets by 5%

The FY17 Adopted Budget was passed prior to the Governor's vetoes. The estimated impact of the vetoes was originally determined to be $2.2 million to MSBSD; however, after additional analysis by the State, $800,000 of that amount will be reinstated because of technical language. Therefore, the District will need to account for approximately $1.4 million in anticipated revenue in its first budget revision of the year.

Revenue

The District is projecting a $3,409,446 decrease in revenue for all governmental funds. In the following schedule, revenue figures are detailed for all governmental funds.

	2012-13 Actual (A)	2013-14 Actual (B)	2014-2015 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
REVENUE FROM LOCAL SOURCES:								
Borough Direct Appropriation	$ 49,045,260	$ 51,226,720	$ 51,291,720	$ 52,680,472	$ 52,680,472	$ 55,841,300	$ 3,160,828	6%
Food Services	1,238,418	1,143,678	1,108,593	1,270,000	1,270,000	1,706,121	436,121	34%
Earnings On Investments	-	-	4	-	-	-	-	0%
Other Local Revenue	459,571	539,559	649,585	625,875	802,435	563,202	(239,233)	-30%
Total Revenue From Local Sources	**50,743,249**	**52,909,957**	**53,049,902**	**54,576,347**	**54,752,907**	**58,110,623**	**3,357,716**	**6%**
REVENUE FROM STATE SOURCES:								
Foundation Program	$ 141,276,085	$ 143,796,099	$ 155,076,933	$ 157,284,792	$ 162,804,493	$ 167,773,409	$ 4,968,916	3%
School Improvement	466,013	476,483	496,904	506,028	515,579	526,095	10,516	2%
Energy Relief Grant	2,929,851	2,996,786	5,300,487	-	-	-	-	0%
TRS On-Behalf	34,140,205	36,858,926	239,848,269	14,937,505	15,692,384	16,292,480	600,096	4%
PERS On-Behalf	4,178,043	4,187,300	13,941,378	1,446,085	1,758,714	1,834,428	75,714	4%
Other State Revenue	15,006,410	17,697,560	15,698,958	16,255,422	16,275,297	17,103,861	828,564	5%
Total Revenue From State Sources	**197,996,607**	**206,013,153**	**430,362,929**	**190,429,832**	**197,046,467**	**203,530,273**	**6,483,806**	**3%**
REVENUE FROM FEDERAL SOURCES:								
Direct	$ 9,379,261	$ 10,223,105	$ 10,197,621	$ 10,817,860	$ 10,835,686	$ 10,245,788	$ (589,898)	-5%
E-Rate	818,873	977,158	1,222,684	1,342,384	1,342,384	1,393,363	50,979	4%
Medicaid Reimbursement	1,005,974	166,098	1,150,746	400,000	400,000	400,000	-	0%
AK & Other Intermediate Agencies	7,936,035	9,297,871	8,122,508	14,567,899	14,698,408	6,989,610	(7,708,798)	-52%
Total Revenue From Federal Sources	**19,140,143**	**20,664,232**	**20,693,558**	**27,128,143**	**27,276,478**	**19,028,761**	**(8,247,717)**	**-30%**
APPROPRIATIONS & TRANSFERS								
Appropriation from Fund Balance	$ 2,940,057	$ 339,722	$ 25,658	$ 12,672,809	$ 13,440,525	$ 12,045,955	(1,394,570)	-10%
Transfers from Other Funds	1,201,272	3,391,608	3,689,743	976,099	3,959,454	350,773	(3,608,681)	-91%
Total Appropriations & Transfers	**4,141,329**	**3,731,330**	**3,715,401**	**13,648,908**	**17,399,979**	**12,396,728**	**(5,003,251)**	**-29%**
REVENUE TOTALS	**$ 272,021,328**	**$ 283,318,672**	**$ 507,821,790**	**$ 285,783,230**	**$ 296,475,831**	**$ 293,066,385**	**$ (3,409,446)**	**-1%**

General Fund Local Revenue

When it comes to local funding, the District received a 6% increase (or $3.2 million) over the FY 2016 appropriation to align with growing student enrollment and an increased tax base within the Borough.

The Matanuska-Susitna Borough School District's long-term funding strategy with the Borough will allow the District to continue to sustain important instructional initiatives as well as help support rising operating costs. To guide this long-term funding strategy, MSBSD has identified an important comparison when evaluating local funding within the State of Alaska. By comparing local support per pupil among the Big 5 school districts (Anchorage, Mat-Su, Fairbanks, Kenai, and Juneau), the District has established a deliberate funding goal aimed at positioning MSBSD for success.

Currently ranked as the lowest school district among the Big 5 in local funding per pupil, the District recommends that the Borough continue to increase the local appropriation by 6% this coming year and 3% annually, thereafter, until MSBSD has a per pupil funding level that reaches the midpoint between the Anchorage School District and the Fairbanks North Star Borough School District (see Figure 6). Increased support by the Borough will continue to ensure that MSBSD has the financial resources it needs to carry out its mission.

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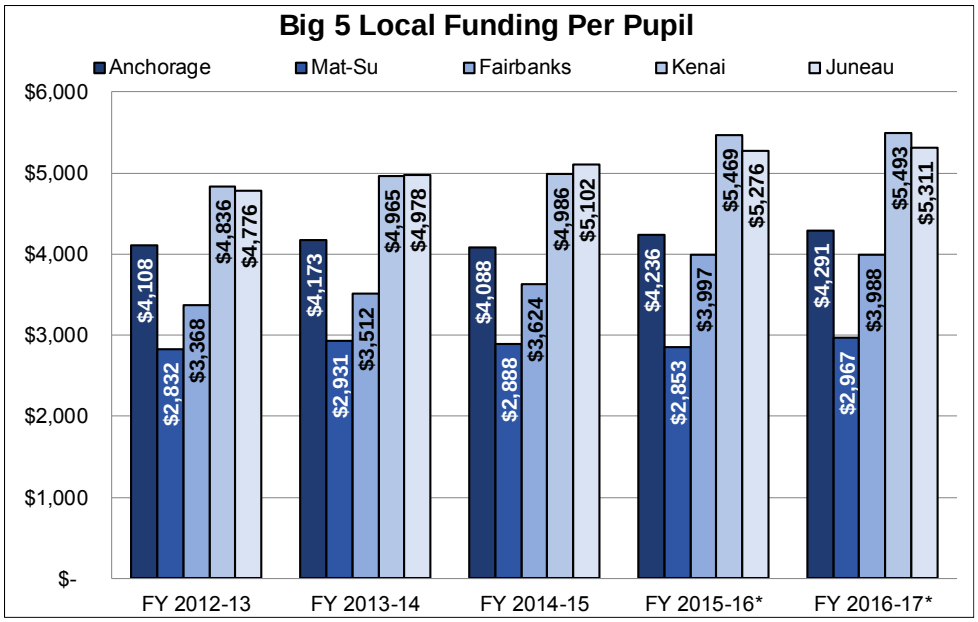


Figure 6

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
  Based on legislation passed in 2014 (HB 278), the base student allocation will be increasing by $50 to $5,930. This change brings approximately $1.6 million of additional revenue to the District.
- Energy Relief (One-time Monies)
  One-time monies for energy, also established in HB 278, were removed from the Budget based on State funding reductions and, as a result, an anticipated $2.4 million in one-time monies were removed from the projected revenue column.
- TRS & PERS On-Behalf Relief
  Lastly, 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 based on actuarial rates as set by the Department of Administration Division of Retirement & Benefits. In FY17, MSBSD anticipates receiving $16,292,480 for TRS on-behalf and $1,834,428 for PERS on-behalf. Since this revenue is 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.

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 FY17, the District anticipates receiving an estimated $1,393,363 in E-rate funds and approximately $400,000 in Medicaid billing revenue for eligible services provided to students attending MSBSD schools.

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Revenue for All Other Funds

When considering revenue for all other funds, the District is anticipating that State revenue designated for pupil transportation as well as available fund balance within the Student Transportation Fund will cover all anticipated expenses, so no transfer from the General Fund is being proposed at this time. However, with the Governor's veto of $1.3 million to pupil transportation funding, issued on June 29, 2016, the District may need to subsidize this fund.

Conversely, the District does not foresee being able to cover all expenses associated with the Nutrition Services Fund based on sales and meal reimbursements from the National School Lunch Program. Currently, this fund is projected to have a deficit of $426,894.

Expense

As detailed in the schedule below, there will be $3,409,446 less expended in FY17 as compared with the budgeted amounts for all governmental funds in FY16. Without on-behalf contributions figured into total governmental fund expenses, the FY17 Adopted Budget would be set at $274,939,477.

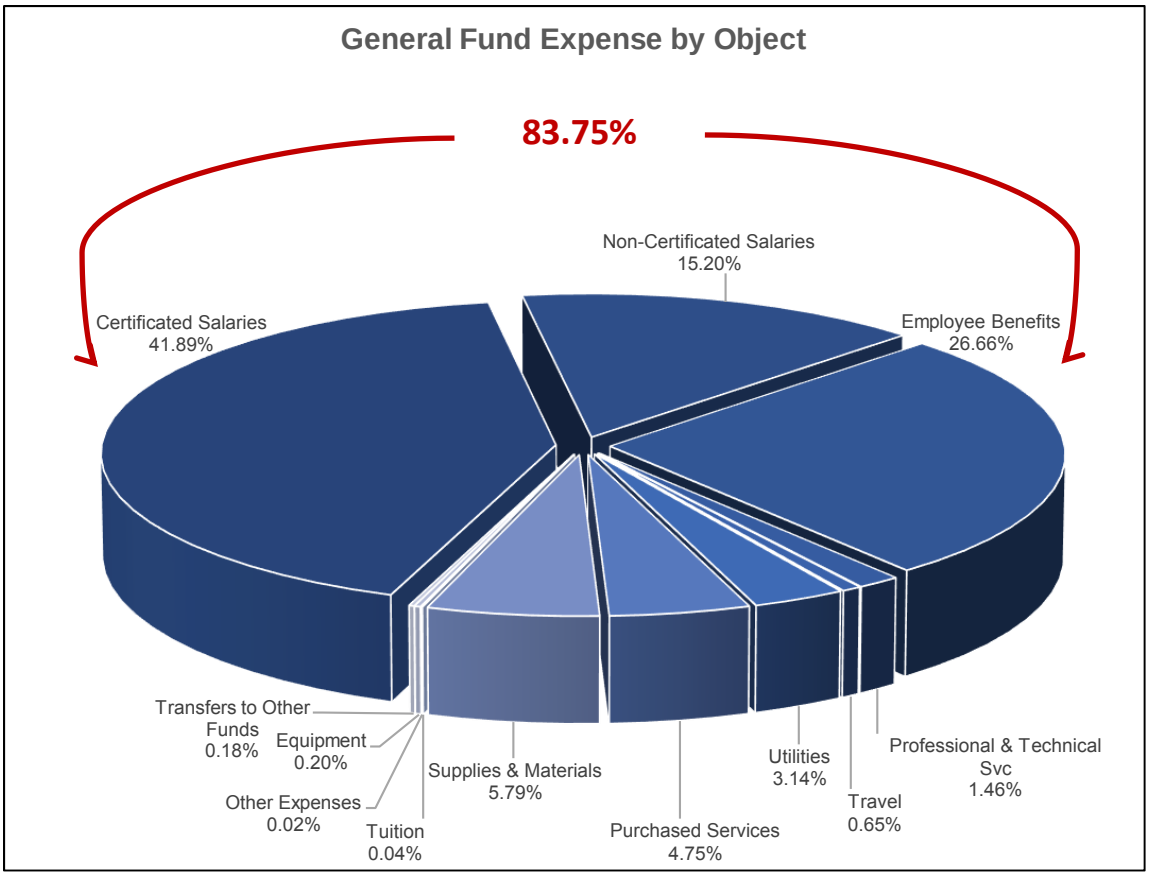
	2012-13 Actual (A)	2013-14 Actual (B)	2014-2015 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 89,893,663	$ 90,170,416	$ 93,632,771	$ 96,960,968	$ 97,751,717	$ 100,833,521	$ 3,081,804	3%
320 Non-Certificated Salaries	32,680,026	34,584,983	37,915,724	39,630,137	40,601,620	41,297,769	696,150	2%
360 Employee Benefits	91,754,409	94,669,106	310,106,661	75,699,038	77,560,208	84,557,139	6,996,931	9%
Subtotal Personnel	**214,328,098**	**219,424,504**	**441,655,156**	**212,290,143**	**215,913,545**	**226,688,429**	**10,774,885**	**5%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	1,891,931	2,673,773	3,240,719	3,291,096	3,867,938	3,834,505	(33,433)	-1%
420 Staff Travel	859,719	942,412	889,438	1,112,024	1,218,649	1,055,505	(163,143)	-13%
425 Student Travel	580,395	651,457	661,554	711,013	793,335	783,222	(10,113)	-1%
430 Utilities	1,711,836	1,876,402	2,410,906	3,093,731	2,516,695	1,766,369	(750,326)	-30%
435 Energy	4,463,891	4,463,063	5,344,602	5,423,866	6,156,804	5,724,290	(432,514)	-7%
440 Other Purchased Services	23,766,913	23,497,792	23,970,003	26,430,602	27,895,562	27,715,474	(180,088)	-1%
445 Insurance Bonds & Premiums	1,602,161	1,647,039	1,834,584	1,956,721	2,512,736	2,534,831	22,095	1%
450 Supplies & Materials	16,151,898	16,166,511	15,340,239	22,038,105	28,487,269	19,406,479	(9,080,790)	-32%
490 Other Expenses	141,023	151,119	135,391	185,068	229,978	202,220	(27,758)	-12%
495 Indirect	763,208	749,340	910,712	982,192	946,530	1,168,486	221,956	23%
510 Equipment	65,054	1,081,502	152,378	6,439,190	4,294,820	1,248,006	(3,046,814)	-71%
540 Capital Software	426,876	204,236	520,119	853,379	665,873	511,675	(154,198)	-23%
	1,306,620	5,588,638	6,464,982	976,099	976,099	426,894	(549,205)	-56%
Subtotal Non Personnel	**53,731,524**	**59,693,281**	**61,875,624**	**73,493,086**	**80,562,286**	**66,377,955**	**(14,184,331)**	**-18%**
EXPENSE TOTAL	**$ 268,059,622**	**$ 279,117,785**	**$ 503,530,780**	**$ 285,783,230**	**$ 296,475,831**	**$ 293,066,385**	**$ (3,409,446)**	**-1%**

General Fund Personnel Expenses

With the majority of expenses dedicated to teaching salaries and benefits, the Mat-Su Borough School District is very much a human resource rich organization. In FY17, the General Fund expenses for the organization will not veer drastically from where they have historically been with 83.75% of total expenses, or $194,706,764, committed to salaries and benefits, excluding on-behalf retirement contributions.

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Figure 7



Salaries and benefits continue to 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 3.4% 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, as many employees receive their longevity increase and move up a step on the salary schedule. This annual increase could also be referred to as the cost of retention.

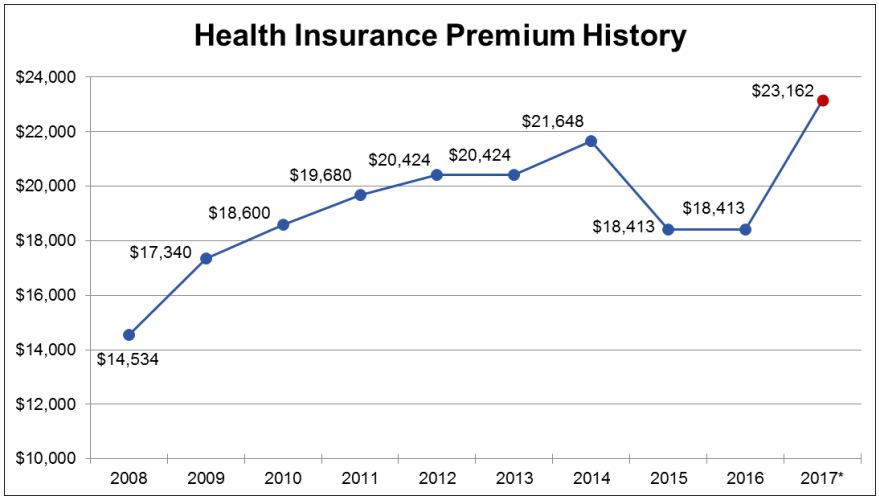
While the rates identified above for the two expense classifications don't take into account annual turnover, an attrition adjustment as well as a vacancy factor are being utilized to accurately forecast personnel expenses. Generally, when teachers leave the District they terminate their employment with more years of teaching experience on the salary schedule than a new teacher coming into the system, resulting in a cost savings to the District. Per Article VII (F) of the Mat-Su Education Association's negotiated agreement with the District, new hires may bring in a maximum of three (3) years of creditable teaching experience.

As referenced earlier, salaries also increase when employee groups negotiate a cost of living increase. Cost of living increases generally have a more obvious impact on the budget. For example, when a bargaining group negotiates a 1% cost of living increase, the total expense amount tied to that employee group would increase by the same percentage. This scenario, of course, being the case when there are no staffing adjustments and the same number of positions are being retained from one year to the next.

Lastly, employee benefits increase each year as many benefits are tied to salaries as a percentage of wages earned. During the budget development process, as salaries increase by a certain percentage, those mandatory benefits that are defined as a percent of salaries will increase accordingly.

Figure 8

In addition to mandatory benefits, health insurance is an elective benefit that remains a significant cost driver for the District (See Figure 8). To combat this unsustainable growth, the District negotiated plan changes in FY15 with all employee groups, increasing deductibles and out of pocket maximums. This was part of an ongoing effort to contain costs in this area.



General Non-Personnel Expenses
For the most part, the District has been able to maintain costs within non-personnel expense categories, with the exception of a couple of significant trends.

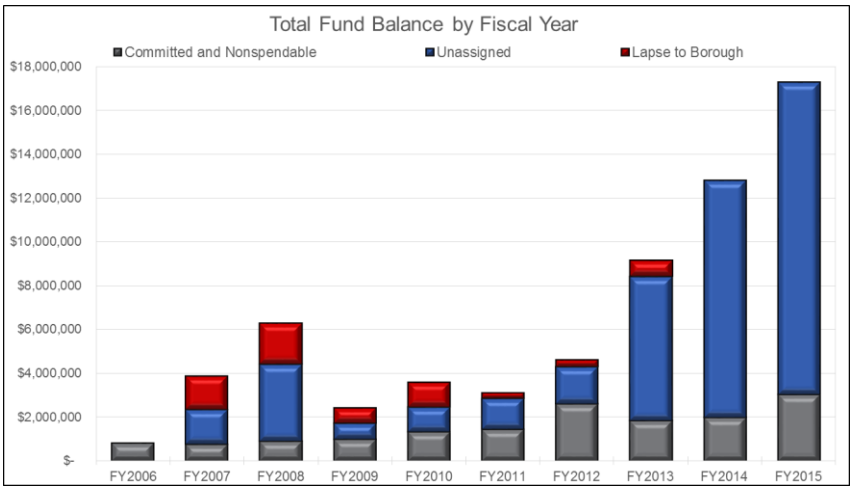
The District has experienced increased costs for supplies, materials, and media. Over the last ten years, total costs have increased by 93% or $325 per pupil. A major contributing factor to cost increases in this area can be attributed to increased expenditures for technology devices, software, and enabling infrastructure.

Other purchased services have also increased notably when reviewing the last ten years of audited financials. When analyzing General Fund trend information for FY06 to FY15, other purchased services have increased by $5,087,966, or $265 per pupil. Most of these increases can be attributed to the increased number of leased facilities within the District for use by charter schools.

Another significant cost driver is Energy. This object code consists of all utility costs necessary to heat and power facilities. In analyzing audited figures over the most recent ten year period, the District found that energy costs have increased by $2,233,261, equating to a 53% increase when the expense is taken on a per pupil basis to account for enrollment growth over that same time period. In FY17, the District projects spending $5.6 million on energy expenses related to heating oil, natural gas, and electricity for all schools/facilities.

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Figure 9



Fund Balance

Fund balance is measured annually on June 30th, the end of the fiscal year. Up until June 30, 2012, the District was required to return 50% of the annual increase in unassigned fund balance to the Borough in the form of a lapse payment. The lapse funds were then placed in a Borough reserve for school site acquisitions. The ordinance that outlined fund balance requirements for the District also stated that MSBSD could not build its unassigned fund balance to a sum greater than $5 million. Thus, any amount greater than $5 million would automatically lapse back to the Borough in a particular year.

The Borough Assembly adopted a new ordinance in the summer of 2013 that called for 25% of any increase in unassigned fund balance to lapse back to the Borough with no limitation to the total amount of fund balance held by the District aside from that amount defined by AS 14.17.505(a).

The District viewed this change as being acceptable and fair-minded, being that 25% of General Fund revenue is usually commensurate with the percent of local annual support provided by the Borough. With this new lapse policy in place, the District hopes to build upon its reserves so that it can be better equipped during times of financial uncertainty and/or hardship. Figure 9 presents a recent history of the District's fund balance amounts, categorized as Lapse to Borough, Unassigned, and Committed/Nonspendable.

For fiscal years ending June 30, 2014 and June 30, 2015, the Borough Assembly did not enforce the lapse payment requirement; and, instead, allowed the District to retain 100% of its fund balance.

Long-term Forecast

As the Mat-Su Borough School District attempts to forecast financial conditions beyond the current year, it becomes clear that anticipated expenses outpace projected revenue to create a structural deficit. Based on the following assumptions, MSBSD prepared a long-term forecast that extends through Fiscal Year 2020.

Revenue Assumptions

Local Funding

- Borough revenue continues to INCREASE at 3% after FY17
- Other local receipts maintained with ZERO INCREASE or DECREASE

State Funding

- INCREASE of $50 to BSA in FY17, maintained at $5,930 for FY18-20
- State one-time funding ends after FY15
- Student safety & security grant provided in FY14 only
- Intensive count maintained at 457 students

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Federal Funding

- Federal revenue maintained with ZERO 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 3.4%
- Vacancy & Attrition factors have been applied

Negotiated Increases

- Annual salary INCREASE of 1.25% ends after FY17
- One-Time bonus ends after FY17

Benefits

- Health insurance INCREASE after FY16 at an annual rate of 6%, INCREASE split 50/50 between employees & the District
- All other deduction factors are maintained with any INCREASE due to an INCREASE in salary factors
- Includes a reserve of 1% of total salaries & benefits for payroll contingencies

Non-Personnel

- Utilities INCREASE at an annual rate of 5% after FY17
- Insurance bonds & premiums INCREASE at an annual rate of 1.8%
- Indirect rate for grants is maintained at 4.59%
- All other non-personnel accounts are maintained with ZERO INCREASE or DECREASE

Through maintaining class sizes, current staffing levels, and other services as they exist today, the deficits in FY18, FY19, and FY20 are $9.9 M, $9.9 M, and $11.2 M, 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.

Figure 10

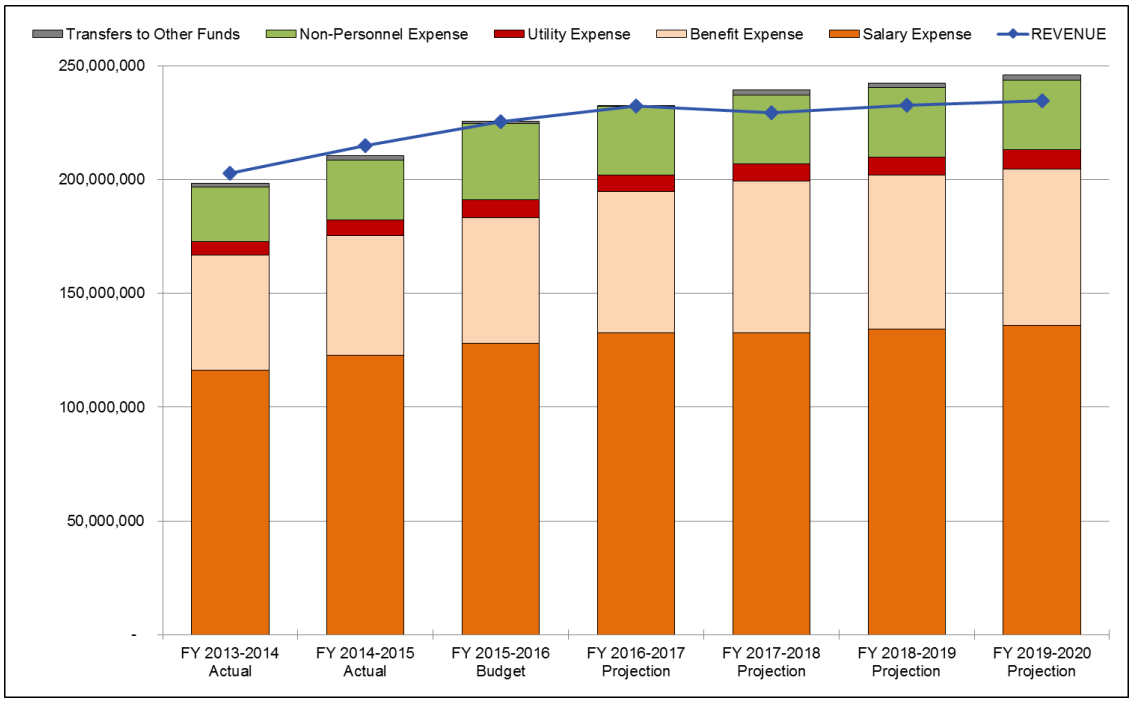


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Tax Base & Debt Capacity

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 Matanuska-Susitna 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 issue
- 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

In FY16, the Areawide Borough mill levy rate was set at 9.984 mills by the Assembly. While passing its FY17 budget, the Mat-Su Borough Assembly maintained the Areawide Borough Mill Levy Rate at 9.984, of which approximately 5.030 mills is directed to school operations in way of a local appropriation. In FY17, MSBSD will receive a local appropriation from the Borough in the amount of $55,841,300. The tables below show a recent, five-year audited history of tax rates and collections.

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

	Direct Rates				
	2010-11	2011-12	2012-13	2013-14	2014-15
Areawide Borough	9.96	10.05	9.69	9.85	9.66
Non-Areawide Borough	0.39	0.43	0.49	0.05	0.52

Perperty Tax Levies & Collections
Last Five Fiscal Years

	2010-11	2011-12	2012-13	2013-14	2014-15
Taxes Levied for the Fiscal Year	$ 110,203,515	$ 114,442,314	$ 114,904,572	$ 118,906,810	$ 121,650,445
Net Tax Levy	$ 102,459,539	$ 106,116,574	$ 106,069,979	$ 109,986,586	$ 111,744,106
COLLECTED WITHIN THE LEVY FISCAL YEAR					
Amount	$ 98,954,998	$ 101,881,857	$ 102,321,617	$ 106,109,708	$ 108,285,996
% of Levy	96.58%	96.01%	96.47%	96.48%	96.91%
Collections in Subsquent Years	$ 2,394,130	$ 2,311,732	$ 1,138,009	$ 1,340,702	$ -
TOTAL COLLECTIONS TO DATE					
Amount	$ 101,349,128	$ 104,193,589	$ 103,459,626	$ 107,450,410	$ 108,285,996
% of Net Levy	98.92%	98.19%	97.54%	97.69%	96.91%

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Staffing by Function

The following table represents General Fund staffing numbers for permanent positions. Although there is an increase of 28.29 FTE from FY16 to FY17, the year-to-year difference in staffing can be attributed to increased enrollment; new positions to support the new Dena'ina Elementary School; and additional positions budgeted by charter schools. To ensure alignment with District ratios, final staffing adjustments will be based on actual enrollment in the 2016-17 school year.

FUNCTION	FY 2015-16 Current	FY 2016-17 Adopted	Change
100 - Instruction	819.31	814.57	(4.74)
200 - Special Education: Instruction	407.65	429.04	21.38
220 - Special Education: Support Services-Students	112.88	116.38	3.50
300 - Support Services: Students	94.97	96.39	1.42
350 - Support Services: Instruction	56.53	51.23	(5.30)
400 - School Administration	57.75	58.90	1.15
450 - School Administration Support	122.00	127.50	5.50
500 - District Administration	11.00	11.00	-
550 - District Administration Support	72.81	72.56	(0.25)
600 - Operations & Maintenance of Plant	158.85	164.48	5.63
700 - Student Activities	3.75	3.75	-
TOTAL	**1,917.49**	**1,945.78**	**28.29**

Performance Results

Assessment data for MSBSD continues to exceed national and statewide norms, further demonstrating academic efficiencies gained through the School Board's commitment to instruction.

Scholastic Aptitude Test (SAT)

The SAT is a college entrance test that measures Reading, Writing, and Mathematical reasoning skills needed to be successful academically. Many colleges and universities use the SAT to determine a student's college readiness.

SAT Test Subsection	FY14 MSBSD Average Score	FY14 ALASKA Average Score	FY14 NATIONAL Average Score	FY15 MSBSD Average Score	FY15 ALASKA Average Score	FY15 NATIONAL Average Score
Critical Reading	511	507	497	515	509	495
Mathematics	519	503	513	507	503	511
Writing	479	478	487	481	482	484
Total	**1,509**	1,488	1,497	**1,503**	1,494	1,490

American College Testing (ACT)

The ACT is a college entrance test measuring English, Mathematics, Reading, and Science. It assesses the general educational development of high school students and their ability to complete college-level work.

ACT Test Subsection	FY14 MSBSD Average Score	FY14 ALASKA Average Score	FY14 NATIONAL Average Score	FY15 MSBSD Average Score	FY15 ALASKA Average Score	FY15 NATIONAL Average Score
English	21.5	19.9	20.3	21.7	20.1	20.4
Mathematics	22.1	21.1	20.9	21.9	21.1	20.8
Reading	23.6	21.6	21.3	23.3	21.9	21.4
Science	21.7	20.8	20.8	22.2	20.9	20.9
Composite	**22.3**	21.0	21.0	**22.4**	21.1	21.0

Summary

Development of the preliminary budget consisted of an extensive process that involved a review of all expected revenue and expense line items.

Support of the District's mission is achieved through the equitable distribution of resources. A system of metrics and ratios was used in the budget development process to equitably distribute resources to traditional schools, charter schools, special mission schools, and correspondence schools alike.

The FY17 Adopted Budget was prepared in accordance with all laws and legal requirements set forth by the federal government, State of Alaska, and Matanuska-Susitna Borough. 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 Matanuska-Susitna Borough School District developed this financial plan to carry out the District's mission: *to prepare all students for success*.

MERITORIOUS BUDGET AWARD

The Association of School Business Officials International (ASBO) presented the Matanuska-Susitna Borough School District with the Meritorious Budget Award for the fiscal year ending June 30, 2016. This program promotes and recognizes excellence in developing, analyzing, and presenting a school system budget.

This award is valid for a period of one year. We believe our current budget continues to conform to program requirements, and we are submitting it to ASBO International to determine its eligibility for another award.

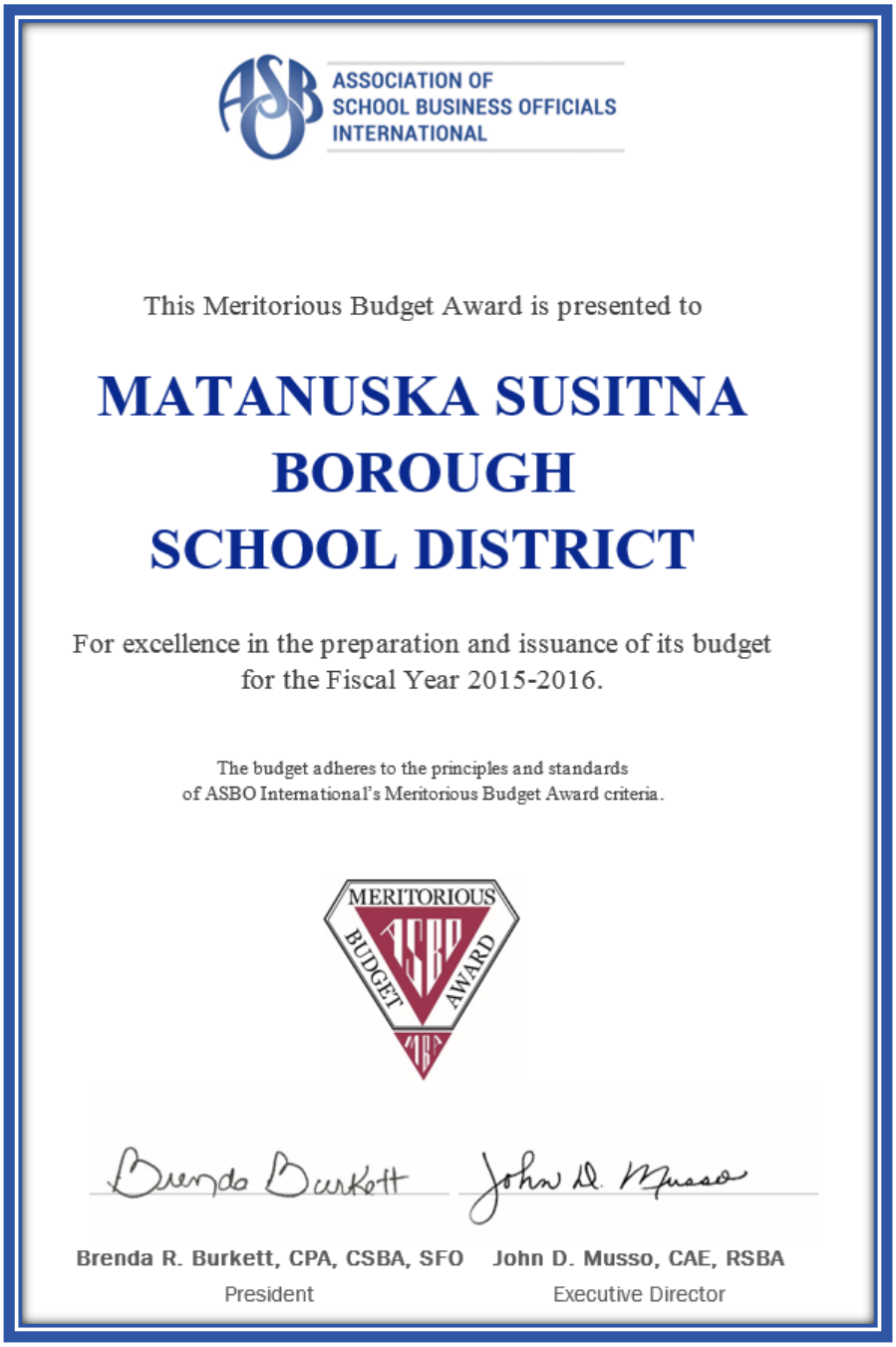


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MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

PRINCIPAL OFFICIALS

2015-16 SCHOOL BOARD

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

DISTRICTWIDE ADMINISTRATION

Gene Stone, Superintendent
Catherine Esary, Public Information Officer
Matt Teaford, EEO Officer

Dr. Monica Goyette, Assistant Superintendent of Instruction
Mike Vrvilo, Executive Director of Instruction
Amy Spargo, Executive Director of Instruction
Justin Ainsworth, 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
Ray DePriest, Director of Career & Technical Education

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 Operations & Maintenance
Tony Weese, Capital Planning & Construction Manager

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MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

Organizational Section

We prepare all students for success

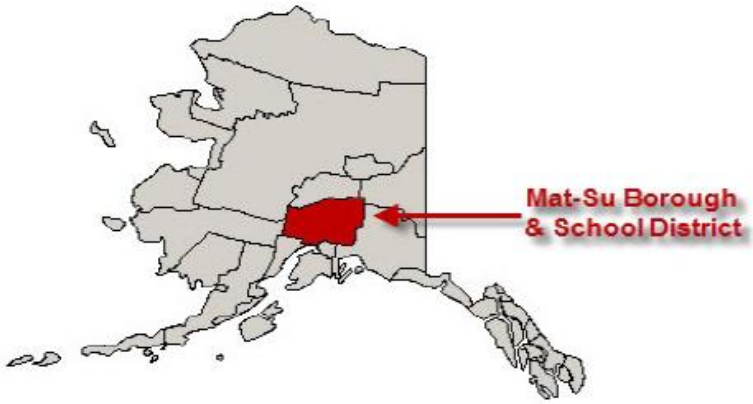
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DISTRICT PROFILE

Figure 1



Located 35 miles north of Anchorage, the Matanuska-Susitna Borough (MSB) encompasses 24,502 square miles, making it roughly the size of West Virginia. 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 Mat-Su Borough is situated within South-central 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 100,000 people reside in the Borough, with that number expected to continue to grow. One of the fastest growing areas in the nation, the Borough's employment growth has increased by an average of 5.5 percent per year over the last decade. The Borough is also within a reasonable commuting distance from Anchorage, Alaska with approximately 34 percent (34%) of the population commuting each day. The Mat-Su Borough School District serves over 18,500 students at 47 schools. The District provides education programs for students in pre-kindergarten through twelfth grade.

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

Being that the Mat-Su Borough represents the fastest growing area of the State, new schools continue to be added to the District through voter approved bonds. FY 2017 will be the first year of operations for the newly constructed Dena'ina Elementary School. In FY 2017, the District will also be opening Iditarod Elementary School and Fronteras Spanish Immersion Charter School as new school replacements.

GOVERNMENT STRUCTURE

The Matanuska-Susitna Borough School District is a component unit of the Matanuska-Susitna 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 unspent funds be returned to the Borough. Up until 2013, Borough Code 3.04.110(c) required the District to return 50% of the annual increase in unassigned fund balance to the Borough in the form of a lapse payment. The lapse funds were then placed in the Borough's reserve for school site acquisitions. The ordinance also stated that the District could not build its unassigned fund balance to a sum greater than $5 million. Under that ordinance, any amount greater than $5 million would automatically lapse back to the Borough.

On April 17, 2013, the School Board passed Resolution No. 13-006 which requested that the Assembly consider a lapse for only "the portion of funds provided by the Matanuska-Susitna Borough with no limitation on the amount of total funds to be held as unassigned fund balance." Under Alaska Statute 14.17.505(a), a school district is allowed to accumulate unassigned fund balance up to 10% of its general fund expenditures in a given fiscal year. For the MSBSD, 10% of General Fund expenditures equal approximately $25 million.

Through persistent lobbying efforts, Borough Code was amended by the Assembly on August 6, 2013 under Ordinance Serial No. 13-096. This ordinance called for 25% of any increase in unassigned fund balance to lapse back to the Borough with no limitation to the total amount of fund balance held by the District aside from that amount defined by AS 14.17.505(a).

The District viewed this change as being reasonable and fair-minded since 25% is roughly the same percent of local annual support provided by the Borough when compared to total General Fund revenue. With this new lapse policy in place, the District intends to build upon its reserves so that it can be better equipped during times of financial uncertainty and/or hardship.

In recent years, the Assembly has waived the requirement for the School District to lapse any increase in fund balance back to the Borough. This practice continued on May 9, 2016 when the Assembly passed Amendment No. 7 to Ordinance Serial No. 16-016, granting the District one-time permission to retain 100% of any increase to unassigned fund balance for fiscal year ending June 30, 2016.

While the FY17 Budget does not anticipate generating an excess of revenue over expenses, should the District receive unanticipated revenues or benefit from significant cost savings, any resulting increase in net fund balance will be subject to Ordinance #13-096 unless the Assembly takes action to allow the District to retain 100% of any increase in unassigned fund balance. Ordinance #13-096 requires 25% of the increase be lapsed back to the Borough. The remaining 75% will help build District reserves, not to exceed the amount allowable by the current version of Alaska Statue 14.17.505.

For historical reference, Figure 2 represents lapse payments required over the last ten years under Borough Code 3.04.110(c).

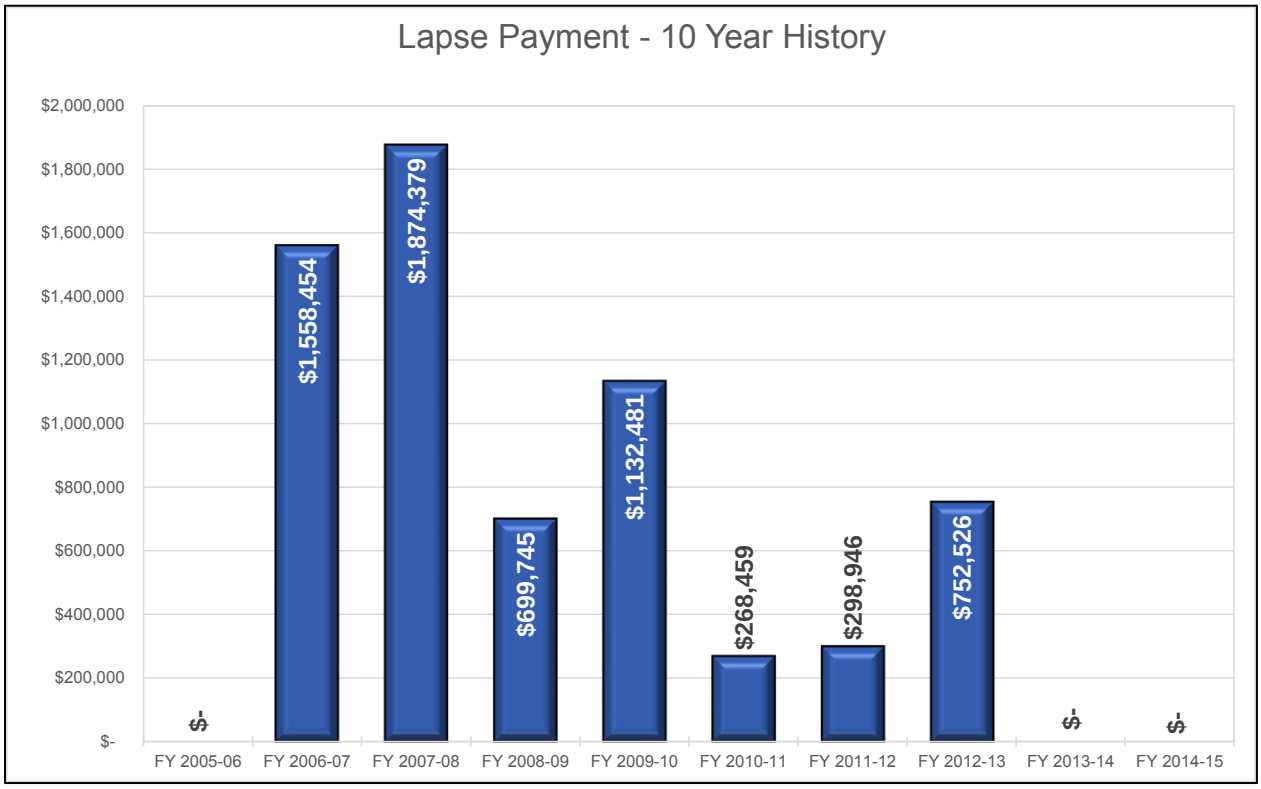
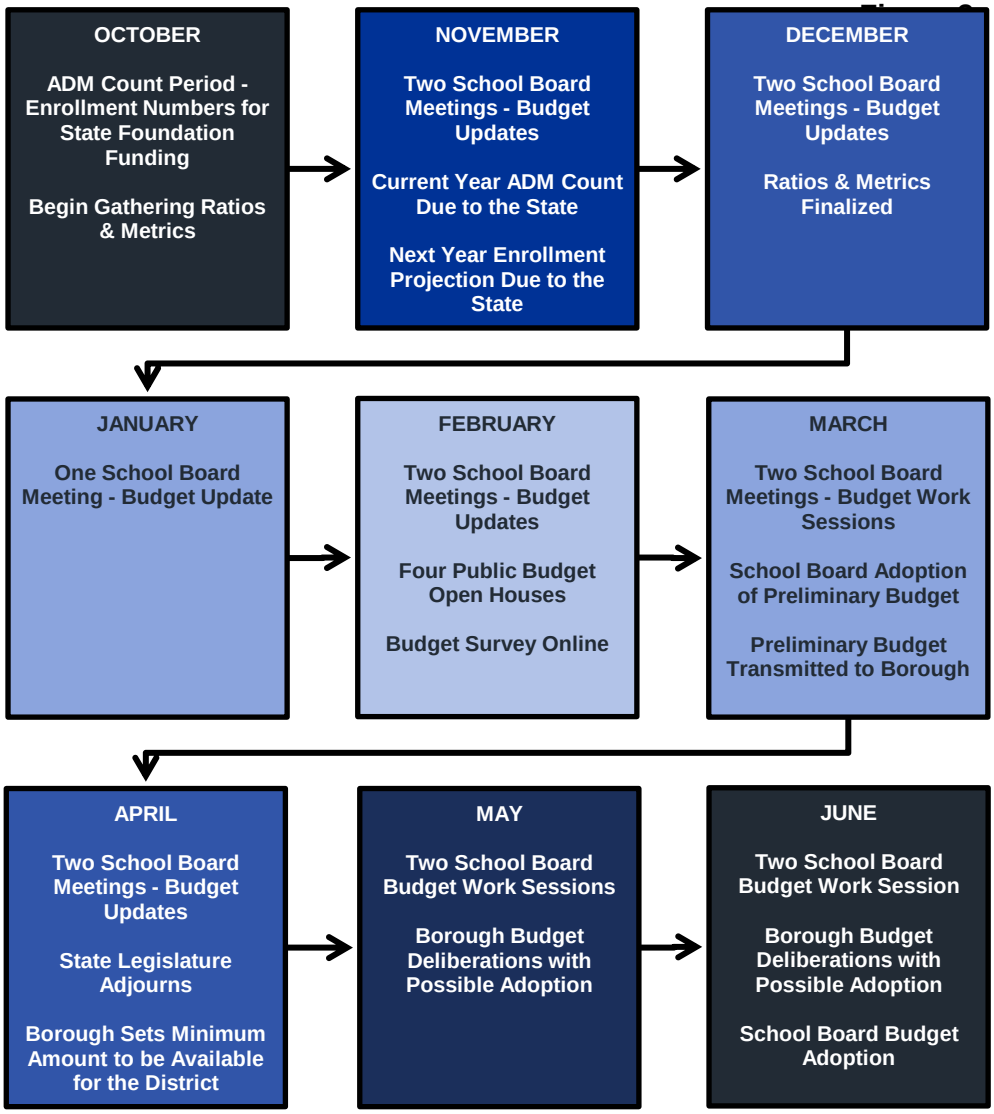


Figure 2

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BUDGET CALENDAR

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



BUDGET DEVELOPMENT PROCESS

At the District level, 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.

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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 most current data available from the State Legislature as well as the projected enrollment, revenues for the budget year are then projected. Once an analysis is made of all essential information, the total amount available (both the revenues and projected fund balance) for the proposed budget is determined.

As the District continues to grow, the revenues and expenditures increase. Unfortunately, since the increases in expenditures generally outpace the increases in revenues, the District is left vulnerable to a structural deficit. This reality makes it necessary for the District to seek new revenue sources and find new ways to mitigate on-going costs. Although salary increases are negotiated, personnel costs and rising benefit costs have put significant pressure on the General Fund and create a level of uncertainty during the budget process.

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 a best guess for escalating energy costs. Without having all the necessary information to accurately predict expenses in January, the District presents a preliminary budget with any assumptions clearly communicated within the document.

Throughout the budget process, public input, resource requests, and current and future contract obligations are used to establish educational and budgetary priorities for the proposed budget. The proposed budget, showing projected revenues, enrollment, and expenditures is made available for public inspection before holding public hearings. 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 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 instructional purposes, a State requirement for school district budgets that was repealed by the 29th Legislature.

Public input is sought through open house forums, School Board meetings, and an online survey. The chart in Figure 4 shows the results of the FY 2016-2017 online survey. There were 701 respondents that provided input for the survey. Board adoption of the budget cannot take place until the public hearing process is concluded.

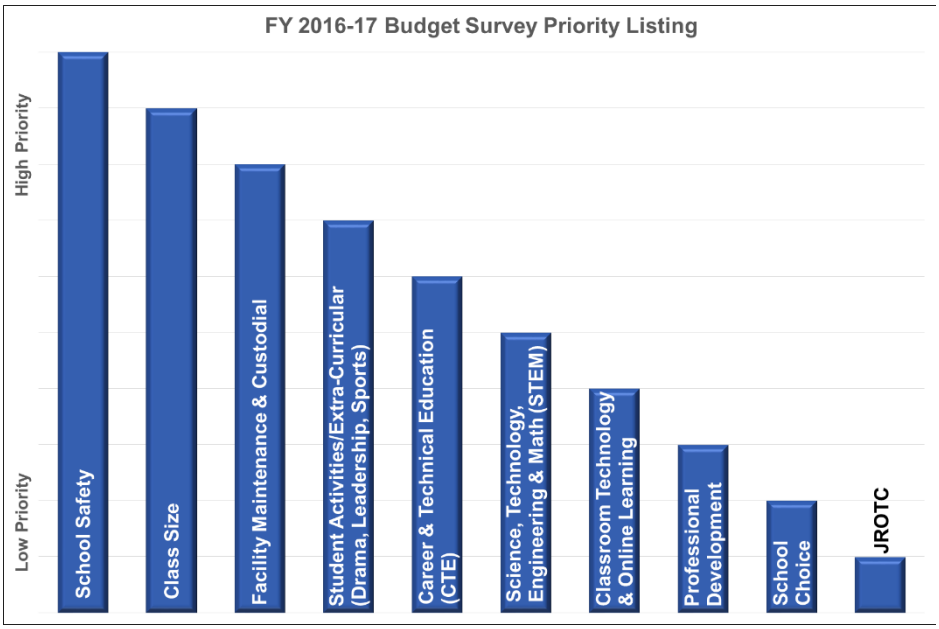
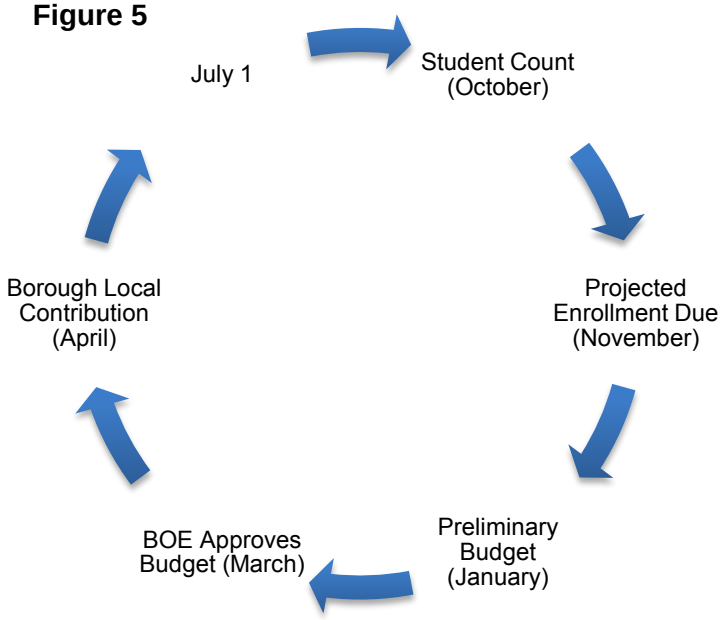


Figure 4

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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 MSB 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 school 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.

Figure 5



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 has been determined, the School Board then takes action to adopt its final budget in May or June. The final budget is then 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. (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 a per student or programmatic basis.

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Figure 6

		RATIOS		METRICS		
		Pupil to Teacher	**Elementary Specials to Teaching Staff	Materials & Supplies per Pupil	Health Supplies per Pupil	***Accelerated Learning Funds per Pupil
2016-2017	Grades K-2	25 to 1	1 to 6	$90.25	$1.90	NA
	Grades 3-5	26 to 1				
	Grades 6-8	28 to 1	NA	$99.75	$1.90	NA
	Grades 9-12	30 to 1	NA	$109.25	$1.90	$47.50
2015-2016	Grades K-2	25 to 1	1 to 6	$95.00	$2.00	NA
	Grades 3-5	26 to 1				
	Grades 6-8	27 to 1	NA	$105.00	$2.00	NA
	Grades 9-12	28 to 1	NA	$115.00	$2.00	$50.00
2014-2015	Grades K-2	25 to 1	1 to 7	$95.00	$2.00	NA
	Grades 3-5	26 to 1				
	Grades 6-8	27 to 1	NA	$105.00	$2.00	NA
	Grades 9-12	30 to 1	NA	$115.00	$2.00	$50.00
2013-2014	Grades K-2	25 to 1	1 to 7	$95.00	$2.00	NA
	Grades 3-5	26 to 1				
	Grades 6-8	27 to 1	NA	$105.00	$2.00	NA
	Grades 9-12	30 to 1	NA	$115.00	$2.00	$50.00
2012-2013	Grades K-2	25 to 1	1 to 7	$95.00	$2.00	NA
	Grades 3-5	26 to 1				
	Grades 6-8	27 to 1	NA	$105.00	$2.00	NA
	Grades 9-12	30 to 1	NA	$115.00	$2.00	$50.00

Notes:

* PTR applies to core area school regular education instruction

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

*** Accelerated learning funds apply to core area high school. FY 2012 through F2017 allocated on per student basis.

One of the great advantages of using ratios and metrics is the inherent flexibility provided. The District can quickly respond to unexpected increases in student enrollment by adding staff where needed. Often the resources are moved from schools that are experiencing smaller than anticipated enrollment but, in periods when enrollment is up district wide, ratios and metrics provide a sound basis for adding additional teachers and support staff.

The ratios and metrics that are in place for the FY2017 Budget, as well as a recent history of ratios and metrics can be found in Figure 6.

Ratios and metrics are a valuable tool in effectively communicating to stakeholders the guidelines that drive the District's funding allocation decisions to schools and programs within the District. These ratios and metrics allow administrators to monitor the potential changes to funding that may occur as a result of changing enrollment numbers during the period when the State of Alaska conducts the official enrollment count of students in October.

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 Borough also retains ownership for all buildings and reports those assets on their balance sheet. As such, all debt service for school construction bond projects is reported on the Borough's financials.

In June 2010, the Matanuska-Susitna Borough School Board established an internal Capital Improvement Projects Fund (CIP); separate of bond projects and fully administered by the School 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.

Based on criteria established on June 16, 2010, the Matanuska-Susitna Borough School 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

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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. Revenue is recalculated based on enrollment; budgeted expenses are adjusted to account for the completed staffing adjustments; and a winter budget revision is 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. The following provisions apply to budget revision authority within the District, per Board Policy 3110:

- 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 Director of Finance. After Director of Finance approval, an internal control exists within the ERP's financial module which sends a notification to the Assistant Superintendent of Business & 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. Additionally, monthly 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 IT system 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, business continuity plan. The normal day-to-day business operations are protected on a smaller scale through nightly data backups.

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 functions which then work hand-in-hand with the District's budget functions. As a result of normal business transactions such as creation of a 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. The District's order of priority for the assignment of fund balance categories for subsequent events shall be to:

- Use the unassigned fund balance; then
- Use the assigned fund balance; and finally
- Use the committed fund balance.

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

ORGANIZATION CHART

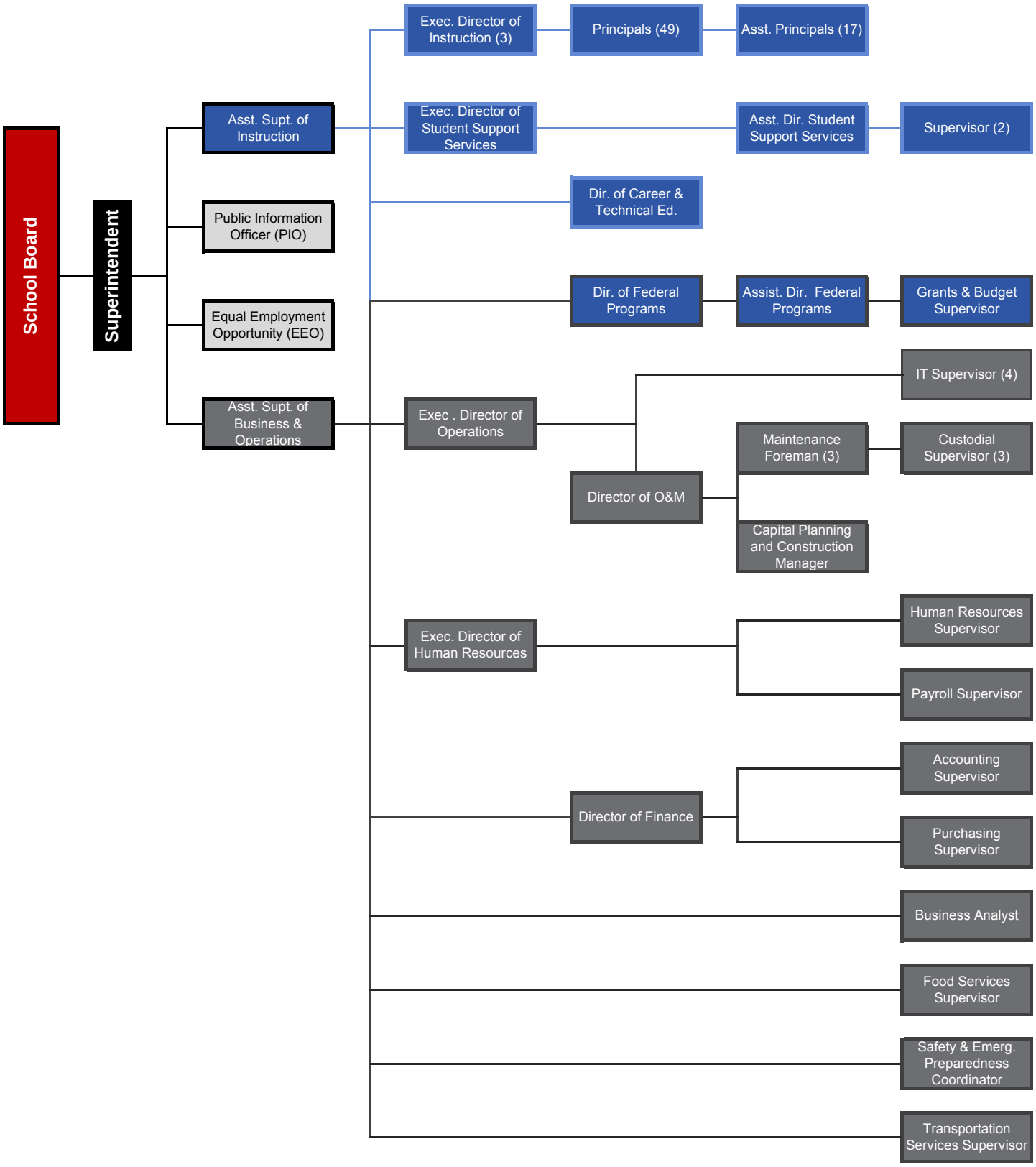


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SCHOOL BOARD & CENTRAL OFFICE ADMINISTRATION

School Board

School Board President	**School Board**	**Susan Pougher**
School Board Vice-President	School Board	Ole Larson
School Board Clerk	School Board	Dr. Sarah Welton
School Board Member	School Board	Deborah Retherford
School Board Member	School Board	Dr. Donna Dearman
School Board Member	School Board	Kelsey Trimmer
School Board Member	School Board	Ray Michaelson

Office of the Superintendent

Superintendent	**Office of the Superintendent**	**Gene Stone**
Equal Employment Opportunity Officer	Equal Employment Opportunity	Matthew Teaford
Public Information Officer	Public Information	Catherine Esary

Instruction

Assistant Superintendent	**Instruction**	**Dr. Monica Goyette**
Executive Director	Instruction	Mike Vrvilo
Executive Director	Instruction	Amy Spargo
Executive Director	Instruction	Justin Ainsworth
Executive Director	Student Support Services	Lucy Hope
Director	Career & Technical Education	Raymond DePriest
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	Carmel Dehn
Supervisor	Grants & Budget	Linda Anderton

Business & Operations

Assistant Superintendent	**Business & Operations**	**Luke Fulp**
Executive Director	Operations	Michael Brown
Executive Director	Human Resources/Payroll	Katherine Gardner
Director	Operations & Maintenance	James Estes
Director	Finance	Ashley Bjornson
Assistant Director	Capital Planning & Construction Manager	Tony Weese
Supervisor	Accounting	Alicia Campbell
Supervisor	Business Analyst	Melissa Batts
Supervisor	Custodial	Chad Johnson
Supervisor	Custodial	John Geffken
Supervisor	Custodial	Lori Miner
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	Maintenance Foreman	Alan Morgan
Supervisor	Maintenance Foreman	Tim Jensen
Supervisor	Maintenance Foreman	VACANT
Supervisor	Payroll/Benefits	Sunshine Hunsaker
Supervisor	Purchasing	Patricia Krauss
Supervisor	Recruitment Coordinator	Jillian Morrissey
Supervisor	Safety & Emergency Preparedness Coordinator	Joe Schmidt
Supervisor	Transportation	Crystal Smith

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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. MSBSD's 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 Mat-Su 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, core values, goals, and annual objectives that provide a framework under which the Superintendent operates.

Vision

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

Mission

The mission of the District is to prepare all students for success.

Beliefs

The belief of the District is that the needs and best interests of students drive all decisions. All students can and want to learn. Participation of stakeholders is crucial to student success

Core Values

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

Board Goals

The Matanuska-Susitna Borough School District is doing its best to be the best! The District is committed to being *Responsive, Resourceful, Relevant.* Every decision is based on what will help students achieve success after graduation. A systematic plan for meeting the goals is outlined in the Strategic Plan. The specific goals are:

- We will improve student success, achievement, and performance.
- We will increase the graduation rate.
- We will maintain and continuously improve safe and healthy environments for our students and staff.
- Our schools will welcome families and community members in the education of our youth.

Annual Objectives

In addition to having long-term goals, the MSBSD Board of Education developed the following list of objectives to help carry out goals during the 2016-17 school year.

- Increase Classroom and Site Support
  The School Board wishes to increase the expertise in classrooms by providing systematic professional development for all staff on district-wide curriculum, technology enhancements, classroom instruction, and social-emotional learning programs; developing and implementing a leadership academy to support and mentor current and

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future administrative candidates; using the evaluation system to increase the efficacy of all staff; and implementing systems of support to increase the graduation rate.

- Improve School Environments: Social-Emotional & Physical Plant
  The School Board plans on improving school environments by continuing with year four of the Flippen By Design initiative; further implementing a K-12 Social Emotional curriculum in core and intervention programs; completing the opening of two new elementary schools; updating and creating facility documents; improving the safety and wellbeing of students; and improving emergency preparedness plans.

- Maintain a High Standard in the Stewardship of Public Funds
  The School Board plans on maintaining high standards in stewardship of public funds by enhancing long-term financial forecasts; hosting a budget roundtable discussion; improving PTA/PTO outreach and engagement; enhancing the distribution of a budget handbook that aids the public in better understanding the budget development process; evaluating online solutions that improve fiscal transparency; continuing to produce financial documents that meet all required criteria for the Association of School Business Officials Certificate of Excellence in Financial Reporting and Meritorious Budget Award; and updating Student Activity Fund Accounting and P-card manuals to ensure proper accounting procedures are implemented and adhered to throughout the District.

- Improve Internal and External Relationships and Communication
  The School Board will improve internal communications by developing and implementing a site based communication plan and rubric, including staff, student, and parent communication; developing and implementing an Office of Instruction communication plan; increasing the use of digital platforms to facilitate increased communication at all stakeholder levels; exploring mechanisms to improve internal communication and business processes; and exploring strategies to improve labor relations.

- Maintain Strategies to Increase Public Relations
  The School Board wishes to increase public relations by communicating the ideals of being responsive, resourceful, and relevant; developing student capacity and process for submission of student created content on the District's website and social media platforms; and ensuring District electronic platforms meet ADA requirements.

- Technology Roadmap Implementation
  In the first year of a five year technology roadmap plan the School Board hopes to improve the use of technology in the school environment by improving wireless access, connectivity, and device infrastructure that enables a technology rich learning environment; building capacity in staff; increasing public/private partnerships to support technology; fostering community awareness and support of technology modernization; developing 21st Century teachers and learners; expanding on-line course offerings and enrollment; and developing systems of support in secondary schools to assist with technology driven instruction.

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. More specifically, Adequate Yearly Progress (AYP) is the accountability function of No Child Left Behind that mandates all students must demonstrate competence in language arts and mathematics through written assessments given in grades 3-10.

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). The ASPI system effectively replaces the former AYP model that was in place since 2002. The following information on the new ASPI system was taken from a June 10, 2013 press release made by the State of Alaska, Department of Education & Early Development:

> *Under the new accountability system, students will continue to take state assessments in reading, writing and math. Parents and educators will use the assessment results to help understand how well each student meets state academic standards. The public will also have access to state assessment results for schools and districts in the aggregate, including a breakdown by student subgroups such as income, disability and ethnicity.*
>
> *Each school and district will have its own annual goal for improvement, based on reducing its percentage of non-proficient students by half in six years, including in each subgroup of students. Results will be reported each year, as will high school graduation rates.*
>
> *This accountability system will rank schools on a 100-point scale, based on student growth as well as proficiency in state assessments, attendance, high school graduation, and student performance on work-ready and college entrance exams. Based on the 100-point scale, schools will receive a rating of one to five stars.*

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. In the following year, the Alaska Department of Education and Early Development determined that the assessment did not adequately satisfy reliability requirements. The State is currently exploring other assessment tools to inform the recently adopted accountability system.

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 MSBSD'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 expenditures is dependent on future events. As a result, the preparation of the budget for the 2016-2017 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 Matanuska Susitna 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. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together will 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 Fiscal Year 2017, there are a total of 34 funds with budgeted activity. These funds fall into two fund categories: governmental funds and proprietary funds. (See Figure 7)

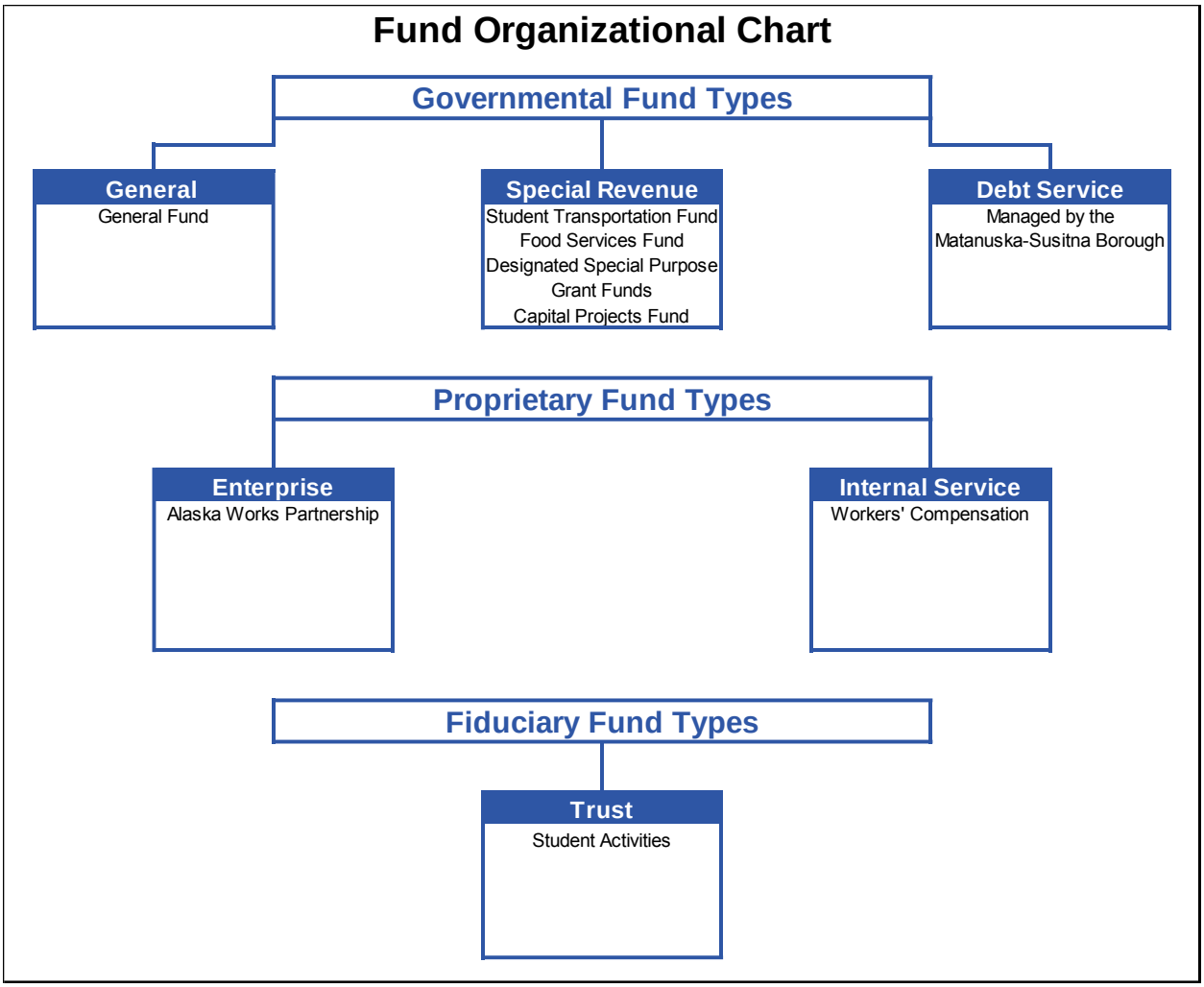


Figure 7

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 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.

The District does not have any debt service funds. The Mat-Su Borough owns the school buildings; therefore, debt service on school buildings is recorded as an expense within the Mat-Su Borough's books and does not show up on the District's ledger.

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.

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.

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

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.

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

262 Alternative Schools Grant 2
Funds granted by the State of Alaska to support healthy student initiatives at five different schools in the District.

264 Title II-A
Funds provide professional development to focus on preparing, training, and recruiting high quality teachers

270 Title III English Language Learners
Funds used to assist the District in teaching English to limited English proficient students to help them meet state standards required for all students.

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 schools have the same opportunity as other children to meet challenging state academic standards.

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

284 Title I-C Migrant Education Parent Advisory Committee
Funds are used to provide financial assistance to establish and improve reading programs for children of migratory farm workers and fishers.

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 Title I-C Migrant Ed Book Grant
Funds used to provide take home books for eligible Migrant Ed 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. These funds support 20 0.25fte Tutor Advisors for the elementary schools.

291 VI-B Preschool Grant Fund
IDEA Special Education funding for preschool programs only. This grant supports a preschool speech pathologist.

297 Project Aware
These funds are to improve school safety by addressing mental health issues in school-aged youth in Alaska and specifically benefits MSBSD's alternative schools. This is a 5 year Federal grant that is starting in FY17.

310 Level II School Improvement
These funds assist Burchell High in reaching their goals as a Title 1 Focus School in the areas of Leadership and staff professional development as well as implementing selected elements of the school's improvement plan.

352 Indian Education
Funds provided for the unique academic needs of American Indians and Alaska Natives.

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

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

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

503 Legislative Grants – Under $50,000
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 Mat-Su Borough.

505 Legislative Grants – Over $50,000
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 Mat-Su Borough.

506 Bond Reimbursement Fund
Used to account for and report financial resources that are restricted, committed, or assigned to expenditure for reimbursement of capital outlays with bond funds.

540 Capital Projects Fund
Used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays.

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.

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

610 Families in Transition Donations
This fund consists of small local donations to support the Families in Transition, Homeless Education Program.

611 NYO and Cultural Heritage Donations
Donations accounted for in this fund support Native Youth Olympics and other Alaskan Native cultural activities.

620 Alaska Works Partnership
This fund provides for apprenticeship outreach and training opportunities in conjunction with Alaska Building and Construction Trades Unions.

651 Workers' Compensation
Activity for a Worker's Compensation self-insurance plan is accounted for in this fund.

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 MSBSD'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.

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: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-2015 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
REVENUE FROM LOCAL SOURCES:								
Borough Direct Appropriation	$ 49,045,260	$ 51,226,720	$ 51,291,720	$ 52,680,472	$ 52,680,472	$ 55,841,300	$ 3,160,828	6%
Food Services	1,238,418	1,143,678	1,108,593	1,270,000	1,270,000	1,706,121	436,121	34%
Earnings On Investments	74	89	194	-	-	-	-	0%
Other Local Revenue	467,785	546,513	662,029	700,019	919,761	640,976	(278,785)	-30%
Tuition From Students	-	-	-	-	-	-	-	0%
Total Revenue From Local Sources	**50,751,537**	**52,917,000**	**53,062,536**	**54,650,491**	**54,870,233**	**58,188,397**	**3,318,164**	**6%**
REVENUE FROM STATE SOURCES:								
Foundation Program	$ 141,276,085	$ 143,796,099	$ 155,076,933	$ 157,284,792	$ 162,804,493	$ 167,773,409	$ 4,968,916	3%
School Improvement	466,013	476,483	496,904	506,028	515,579	526,095	10,516	2%
50% Iser Grant	-	-	-	-	-	-	-	0%
Energy Relief Grant	2,929,851	2,996,786	5,300,487	-	-	-	-	0%
Tuition	-	-	-	-	-	-	-	0%
TRS On-Behalf	34,140,205	36,858,926	239,848,269	14,937,505	15,692,384	16,292,480	600,096	4%
PERS On-Behalf	4,178,043	4,187,300	13,941,378	1,446,085	1,758,714	1,834,428	75,714	4%
Other State Revenue	15,006,410	17,697,560	15,698,958	16,255,422	16,275,297	17,103,861	828,564	5%
Total Revenue From State Sources	**197,996,607**	**206,013,153**	**430,362,929**	**190,429,832**	**197,046,467**	**203,530,273**	**6,483,806**	**3%**
$ 550.0								
Direct	$ 9,379,261	$ 10,223,105	$ 10,197,621	$ 10,817,860	$ 10,835,686	$ 10,245,788	$ (589,898)	-5%
E-Rate	818,873	977,158	1,222,684	1,342,384	1,342,384	1,393,363	50,979	4%
Medicaid Reimbursement	1,005,974	166,098	1,150,746	400,000	400,000	400,000	-	0%
AK & Other Intermediate Agencies	7,936,035	9,297,871	8,122,508	14,567,899	14,698,408	6,989,610	(7,708,798)	-52%
Total Revenue From Federal Sources	**19,140,143**	**20,664,232**	**20,693,558**	**27,128,143**	**27,276,478**	**19,028,761**	**(8,247,717)**	**-30%**
APPROPRIATIONS & TRANSFERS								
Appropriation from Fund Balance	$ 2,940,057	$ 339,722	$ 25,658	$ 12,672,809	$ 13,440,525	$ 12,045,955	(1,394,570)	-10%
Transfers from Other Funds	2,702,934	5,210,844	5,698,495	2,736,099	5,719,454	2,004,306	(3,715,148)	-65%
Total Appropriations & Transfers	**5,642,991**	**5,550,566**	**5,724,153**	**15,408,908**	**19,159,979**	**14,050,261**	**(5,109,718)**	**-27%**
REVENUE TOTALS	**$ 273,531,278**	**$ 285,144,951**	**$ 509,843,176**	**$ 287,617,374**	**$ 298,353,157**	**$ 294,797,692**	**$ (3,555,465)**	**-1.19%**

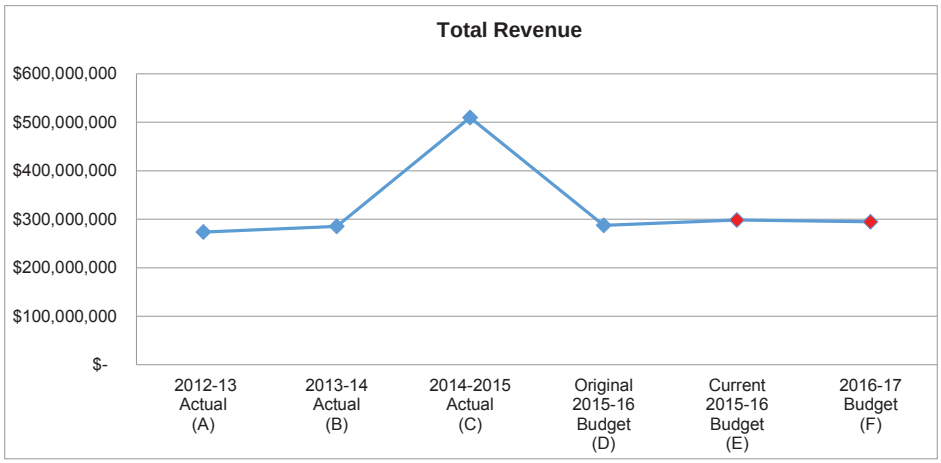


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Fund: All Funds Expense Summary
Location: District Wide
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-2015 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 89,893,663	$ 90,170,416	$ 93,695,217	$ 96,960,968	$ 97,751,717	$ 100,949,015	$ 3,197,298	3%
320 Non-Certificated Salaries	32,711,394	34,616,017	37,958,241	39,655,734	40,627,217	41,468,439	841,223	2%
360 Employee Benefits	91,754,409	94,669,106	310,106,661	75,699,038	77,560,208	84,557,139	6,996,931	9%
Subtotal Personnel	**214,359,466**	**219,455,538**	**441,760,119**	**212,315,740**	**215,939,142**	**226,974,593**	**11,035,452**	**5%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	1,891,931	2,792,059	3,395,649	3,421,096	3,998,238	3,979,505	(18,733)	0%
420 Staff Travel	859,719	942,412	889,438	1,112,024	1,218,649	1,055,505	(163,143)	-13%
425 Student Travel	582,236	653,900	662,191	713,433	794,720	784,313	(10,407)	-1%
430 Utilities	1,711,836	1,876,402	2,411,006	3,093,756	2,516,745	1,766,419	(750,326)	-30%
435 Energy	4,463,891	4,463,063	5,344,602	5,423,866	6,156,804	5,724,290	(432,514)	-7%
440 Other Purchased Services	24,944,798	23,497,792	23,970,343	26,430,942	27,898,227	27,718,139	(180,088)	-1%
445 Insurance Bonds & Premiums	1,877,461	3,298,516	3,543,442	3,491,634	4,047,649	3,617,798	(429,851)	-11%
450 Supplies & Materials	16,156,684	16,170,922	15,351,343	22,108,365	28,498,956	19,480,447	(9,018,509)	-32%
490 Other Expenses	141,023	151,219	135,654	186,167	232,217	202,220	(29,997)	-13%
495 Indirect	763,208	749,340	910,712	982,192	946,530	1,168,486	221,956	23%
510 Equipment	65,054	1,081,502	152,378	6,492,038	4,347,668	1,300,854	(3,046,814)	-70%
540 Capital Software	426,876	204,236	520,119	853,379	665,873	511,675	(154,198)	-23%
550 Transfer to Other Funds	1,306,620	5,588,638	6,464,982	976,099	976,099	426,894	(549,205)	-56%
Subtotal Non Personnel	**55,191,336**	**61,469,998**	**63,751,856**	**75,284,991**	**82,298,373**	**67,736,544**	**(14,561,829)**	**-18%**
EXPENSE TOTAL	**$ 269,550,802**	**$ 280,925,536**	**$ 505,511,975**	**$ 287,600,732**	**$ 298,237,515**	**$ 294,711,138**	**$ (3,526,377)**	**-1%**

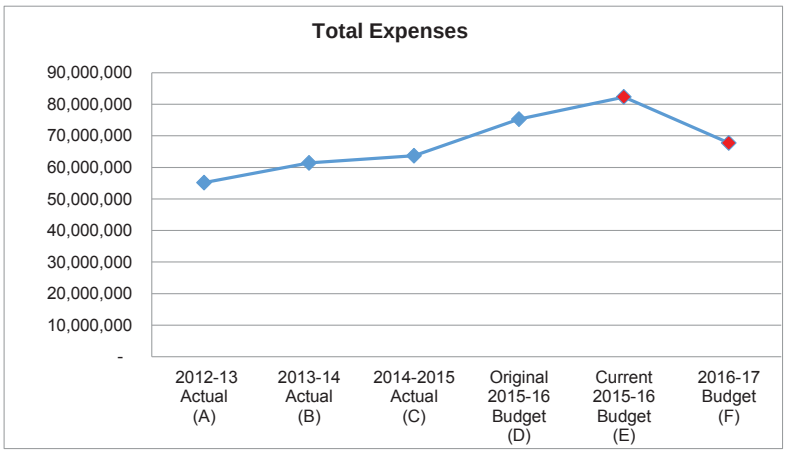


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GOVERNMENTAL FUNDS OVERVIEW

Governmental funds are used to account for activities which include services largely funded through non-exchange revenues such as taxes. 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. Governmental funds for the District consist of the General Fund, all special revenue funds, and capital improvement funds. Due to the fact that the General Fund is the "operating" fund for the District and makes up approximately 86% of the District's total Governmental Funds, this fund garners the most attention during the budget development process. The grants listed within the Financial Section of this document are only non-competitive or entitlement grants that the District considers to be on-going. Any competitive grants that MSBSD may receive are not included in this budget document, as they cannot be guaranteed as continuing revenue for the District. A complete and audited look at the Districts historical governmental funds can be found in the Informational Section of this document.

Governmental Funds Revenues

	2012-13 Actual (A)	2013-14 Actual (B)	2014-2015 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
REVENUE FROM LOCAL SOURCES:								
Borough Direct Appropriation	$ 49,045,260	$ 51,226,720	$ 51,291,720	$ 52,680,472	$ 52,680,472	$ 55,841,300	$ 3,160,828	6%
Food Services	1,238,418	1,143,678	1,108,593	1,270,000	1,270,000	1,706,121	436,121	34%
Earnings On Investments	-	-	4	-	-	-	-	0%
Other Local Revenue	459,571	539,559	649,585	625,875	802,435	563,202	(239,233)	-30%
Tuition From Students	-	-	-	-	-	-	-	0%
Total Revenue From Local Sources	**50,743,249**	**52,909,957**	**53,049,902**	**54,576,347**	**54,752,907**	**58,110,623**	**3,357,716**	**6%**
REVENUE FROM STATE SOURCES:								
Foundation Program	$141,276,085	$143,796,099	$155,076,933	$157,284,792	$162,804,493	$167,773,409	$ 4,968,916	3%
School Improvement	466,013	476,483	496,904	506,028	515,579	526,095	10,516	2%
50% Iser Grant	-	-	-	-	-	-	-	0%
Energy Relief Grant	2,929,851	2,996,786	5,300,487	-	-	-	-	0%
Tuition	-	-	-	-	-	-	-	0%
TRS On-Behalf	34,140,205	36,858,926	239,848,269	14,937,505	15,692,384	16,292,480	600,096	4%
PERS On-Behalf	4,178,043	4,187,300	13,941,378	1,446,085	1,758,714	1,834,428	75,714	4%
Other State Revenue	15,006,410	17,697,560	15,698,958	16,255,422	16,275,297	17,103,861	828,564	5%
Total Revenue From State Sources	**197,996,607**	**206,013,153**	**430,362,929**	**190,429,832**	**197,046,467**	**203,530,273**	**6,483,806**	**3%**
REVENUE FROM FEDERAL SOURCES:								
Direct	$ 9,379,261	$ 10,223,105	$ 10,197,621	$ 10,817,860	$ 10,835,686	$ 10,245,788	$ (589,898)	-5%
E-Rate	818,873	977,158	1,222,684	1,342,384	1,342,384	1,393,363	50,979	4%
Medicaid Reimbursement	1,005,974	166,098	1,150,746	400,000	400,000	400,000	-	0%
AK & Other Intermediate Agencies	7,936,035	9,297,871	8,122,508	14,567,899	14,698,408	6,989,610	(7,708,798)	-52%
Total Revenue From Federal Sources	**19,140,143**	**20,664,232**	**20,693,558**	**27,128,143**	**27,276,478**	**19,028,761**	**(8,247,717)**	**-30%**
APPROPRIATIONS & TRANSFERS								
Appropriation from Fund Balance	$ 2,940,057	$ 339,722	$ 25,658	$ 12,672,809	$ 13,440,525	$ 12,045,955	(1,394,570)	-10%
Transfers from Other Funds	1,201,272	3,391,608	3,689,743	976,099	3,959,454	350,773	(3,608,681)	-91%
Total Appropriations & Transfers	**4,141,329**	**3,731,330**	**3,715,401**	**13,648,908**	**17,399,979**	**12,396,728**	**(5,003,251)**	**-29%**
REVENUE TOTALS	**$272,021,328**	**$283,318,672**	**$507,821,790**	**$285,783,230**	**$296,475,831**	**$293,066,385**	**$ (3,409,446)**	**-1%**

The District is projecting a slight decrease in revenue of approximately 1%, or $3.4 million. This reduction is generated mainly within the capital improvement funds. This is due, in large part, to the hold that the State of Alaska has placed on spending for capital improvements through the legislative grant process due to the State's current fiscal climate.

Out of the $293,066,385 of anticipated revenue for all governmental funds, $250,606,315 consists of General Fund revenue. The General Fund makes up approximately 86% of all governmental funds, special revenues make up an estimated 12%, and the remaining 2% are capital improvements.

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Governmental Funds Expenses

	2012-13 Actual (A)	2013-14 Actual (B)	2014-2015 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 89,893,663	$ 90,170,416	$ 93,632,771	$ 96,960,968	$ 97,751,717	$100,833,521	$ 3,081,804	3%
320 Non-Certificated Salaries	32,680,026	34,584,983	37,915,724	39,630,137	40,601,620	41,297,769	696,150	2%
360 Employee Benefits	91,754,409	94,669,106	310,106,661	75,699,038	77,560,208	84,557,139	6,996,931	9%
Subtotal Personnel	**214,328,098**	**219,424,504**	**441,655,156**	**212,290,143**	**215,913,545**	**226,688,429**	**10,774,885**	**5%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	1,891,931	2,673,773	3,240,719	3,291,096	3,867,938	3,834,505	(33,433)	-1%
420 Staff Travel	859,719	942,412	889,438	1,112,024	1,218,649	1,055,505	(163,143)	-13%
425 Student Travel	580,395	651,457	661,554	711,013	793,335	783,222	(10,113)	-1%
430 Utilities	1,711,836	1,876,402	2,410,906	3,093,731	2,516,695	1,766,369	(750,326)	-30%
435 Energy	4,463,891	4,463,063	5,344,602	5,423,866	6,156,804	5,724,290	(432,514)	-7%
440 Other Purchased Services	23,766,913	23,497,792	23,970,003	26,430,602	27,895,562	27,715,474	(180,088)	-1%
445 Insurance Bonds & Premiums	1,602,161	1,647,039	1,834,584	1,956,721	2,512,736	2,534,831	22,095	1%
450 Supplies & Materials	16,151,898	16,166,511	15,340,239	22,038,105	28,487,269	19,406,479	(9,080,790)	-32%
490 Other Expenses	141,023	151,119	135,391	185,068	229,978	202,220	(27,758)	-12%
495 Indirect	763,208	749,340	910,712	982,192	946,530	1,168,486	221,956	23%
510 Equipment	65,054	1,081,502	152,378	6,439,190	4,294,820	1,248,006	(3,046,814)	-71%
540 Capital Softw are	426,876	204,236	520,119	853,379	665,873	511,675	(154,198)	-23%
	1,306,620	5,588,638	6,464,982	976,099	976,099	426,894	(549,205)	-56%
Subtotal Non Personnel	**53,731,524**	**59,693,281**	**61,875,624**	**73,493,086**	**80,562,286**	**66,377,955**	**(14,184,331)**	**-18%**
EXPENSE TOTAL	**$268,059,622**	**$279,117,785**	**$503,530,780**	**$285,783,230**	**$296,475,831**	**$293,066,385**	**$ (3,409,446)**	**-1%**

Similar to revenue, the expenses for the governmental funds show a slight decrease. Again, this is due to the overall reduction to the capital improvement Funds. The lack of new projects, combined with the closing of others, represents a decline in spending for these funds.

GENERAL FUND OVERVIEW

Funding Sources

The Mat-Su Borough School District is financially dependent upon funding from the Matanuska-Susitna Borough and the State of Alaska. The District is planning on receiving approximately 97% of its funding from these two governmental sources. For Fiscal Year 2016-2017, it is estimated that the State of Alaska will contribute 74.39% of the District's General Fund revenue and the Borough will supply 22.44%. Other revenues consist of school fees, school generated funds, and federal grants which comprise an additional 0.75% of the District's General Fund. MSBSD is planning on utilizing approximately $6.1 million in fund balance to make up the deficit of 2.4%.

Found within the General Fund, is $18.1 Million in "On-Behalf" adjustments from the State of Alaska for the Teacher's Retirement System (TRS) and Public Employee Retirement System (PERS). These additional contributions, referred to as "On-Behalf" payments, are recorded in the General Fund as an accounting entry, increasing both revenue and expenditures in the District's financial reports. No funds are received by the District and no check is written to the retirement systems.

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

The District's total General Fund revenue for Fiscal Year 2016-2017's adopted budget is $250,606,315. This number represents a 3.15% increase from FY 2016. This is due, in part, to a 6% increase to the Borough appropriation and an assumed $50 increase to the BSA within the State Foundation Formula, as per State Legislature's adoption of HB278. However, the final State budget included vetoes to both K-12 education and pupil transportation funding by Governor Walker on June 29th. Due to the timing of the Governor's vetoes these reductions were not incorporated into the District's budget. The District is also projecting the expected loss of the State One-Time Energy Relief funding promised in HB 278.

When On-Behalf payments are excluded the overall increase in the proposed funding is 3.09%. The total General Fund revenue within this preliminary budget generates an estimated per pupil funding amount of $13,316, including On-Behalf payments. Excluding On-Behalf payments changes the District's estimated per pupil amount for the General Fund to $12,353, a difference of approximately $963.

The table and graph on the following page shows the revenues for the General Fund by major revenue classification.

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.

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Historic General Fund Revenues
Five Year Comparison

	2012-13 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 Current Budget	2016-17 Preliminary Budget
Borough Appropriation	49,045,260	51,226,720	51,291,720	52,680,472	55,841,300
Other Local Receipts	425,910	424,612	502,100	475,002	400,000
State Foundation Formula	141,742,098	144,272,582	155,573,835	163,320,072	168,299,504
Other State (One-Time) Revenues	2,929,851	5,514,085	5,300,487	-	-
Federal Revenues	1,824,847	1,143,256	2,373,430	1,742,384	1,793,363
Fund Balance & Transfer from Other Funds	-	167,000	-	7,290,205	6,145,240
Sub-Total	**195,967,966**	**202,748,255**	**215,041,572**	**225,508,135**	**232,479,407**
On-Behalf Payments	38,318,248	41,046,225	253,789,648	17,451,098	18,411,570
	234,286,214	**243,794,480**	**468,831,220**	**242,959,233**	**250,890,977**

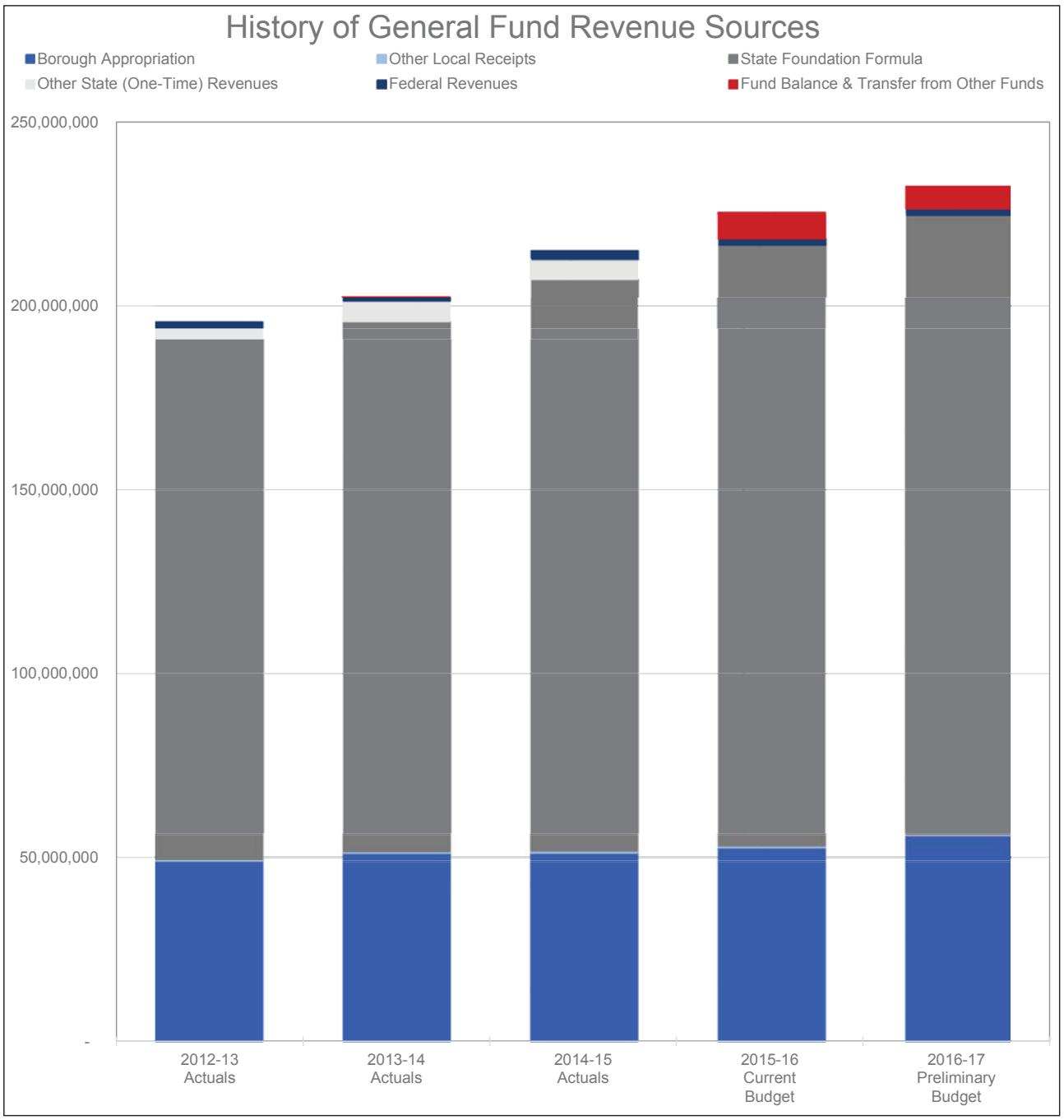


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State Revenue

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 fiscal year 1998-99. 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 four years the Legislature has added a vocational education factor and has adjusted the calculation of Minimum Required Local Contribution. In fiscal year 2014-15, 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 made the decision to lay out 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, since subsequent year adjustments to the formula were known quantities instead of speculative assumptions. The three-year forward funding ended in fiscal year 2010-11. Due to the fluctuation and uncertainty in the oil markets, the source of the majority of Alaska's state revenue, the Legislature and Governor chose a more conservative approach to funding education outside of the already established State Foundation Formula with a series of one-time funding allocations over the last several years.

In FY2014-15 the Legislature passed another three-year increase to the BSA with the adoption of HB278. The first year, FY 2015, increased the BSA by $150, taking the BSA from $5,680 to $5,830. The next two fiscal years increase the BSA by $50 each, making FY 2016's BSA amount $5,880 and FY 2017's BSA amount $5,930.

The Governor's Budget, released December 9th, 2015, included no major cuts to educational funding and continued to support the increase to the BSA as laid out in HB278. By May 30th, 2016, during the fourth special session, the House and Senate reached agreement on the operating budget (HB256). This agreement fully funded the BSA at $5,930 using unrestricted general funds. Unaccepting of the Legislature's plan to draw from the Constitutional Budget Reserve to balance the budget, Governor Walker rolled out $1.5 billion in vetoes and savings that included a reduction to both the BSA and pupil transportation funding on June 29th. Because of the timing of these vetoes, they were not incorporated into MSBSD's FY 2017 Adopted Budget that was presented to the School Board on June 1st, 2016.

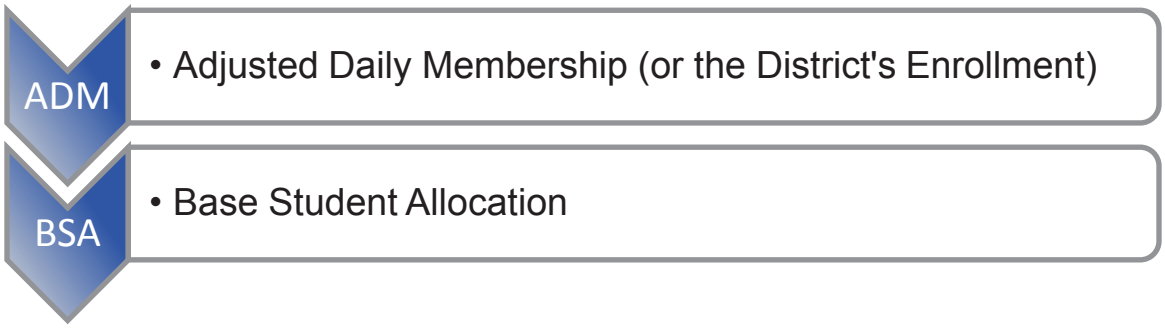
For fiscal year 2014-2015, the State Legislature adopted a budget that also included a three year payout of one-time funding that totaled $43 million in FY 2015, $32.5 million in FY 2016, and $20 million in FY 2017. With the declining oil revenue, the State eliminated one-time funds for FY 2016 and FY 2017, resulting in a revenue loss for the District of $2.4 million in FY 2017.

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The Foundation Formula

The State of Alaska utilizes a Foundation Formula, providing for an adjusted enrollment figure that is then multiplied by the States 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 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 2016						
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:

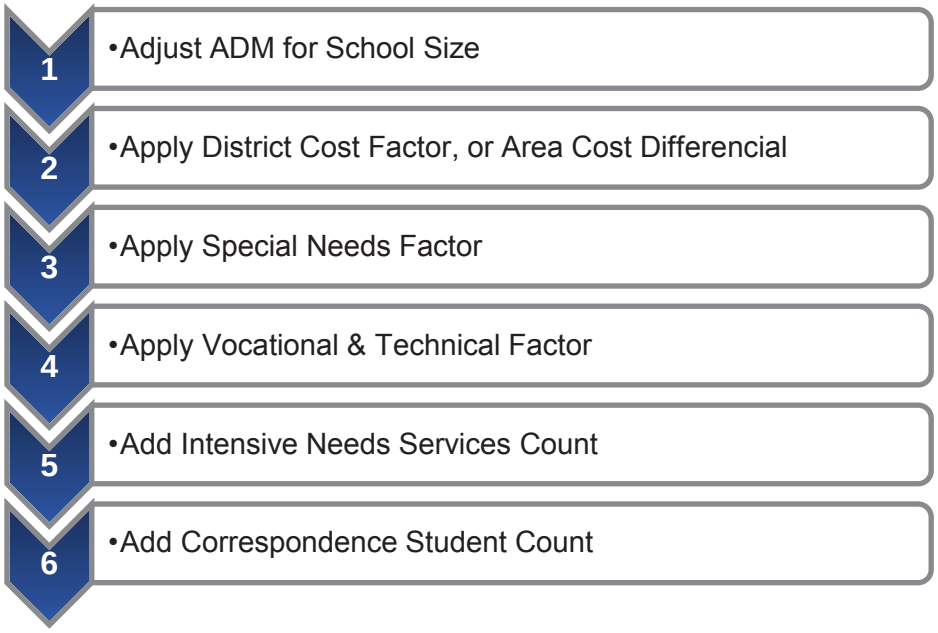


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Step One - School Size Adjustment

Schools are divided into two categories: non-correspondence (regular attendance schools, or "brick and mortar" schools) and correspondence (home schools). 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	39.6
20	-	27.99	39.6 + (1.62 x (ADM - 20))
30	-	74.99	55.8 + (1.49 x (ADM - 30))
75	-	149.99	122.85 + (1.27 x (ADM - 75))
150	-	249.99	218.1 + (1.08 x (ADM - 150))
250	-	399.99	326.1 + (0.97 x (ADM - 250))
400	-	749.99	471.6 + (0.92 x (ADM - 400))
700	&	Over	793.6 + (0.84 x (ADM - 750))

STEP 1	18,819.00	Projected Enrollment
	- 2,049.00	Correspondence Projection
	16,770.00	Enrollment Number to be utilized in the School Size Adjustment

After applying the School Size Adjustment formula to 16,770.00, the new AADM becomes **19,256.26**. 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 Matanuska-Susitna Borough School District is 7%.

STEP 2	19,256.26	AADM from Step 1
	x 0.07	District Cost Factor – ISER
	1,347.94	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 **20,604.20**. 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	20,604.20	AADM from Step 2
	x 0.20	Special Needs Factor
	4,120.84	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 **24,725.04**. 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	24,725.040	AADM from Step 3
	x 0.015	Vocational Education Factor
	370.880	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 **25,095.91**. This number will be added to the calculations from Steps 5 & 6.

Step Five - Intensive Services Funding
A school district will receive 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	457.00	Intensive Needs Projection
	x 13.00	Intensive Needs Factor
	5,941.00	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 **31,036.89**. 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	2,049.00	Correspondence Projection from Step 1
	X 0.90	Correspondence Factor
	1,844.10	Correspondence Adjustment to be added to the AADM

After applying the Correspondence Factor to the AADM from Step 5, the new AADM becomes **32,881.01**. This number is the District's TOTAL AADM, and is the number that will be used to represent the District throughout the rest of the State Foundation Formula calculations.

All of these calculations total the **Adjusted ADM (AADM)**. For the 2016-2017 fiscal year this is estimated at **32,881.01.**

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	$ 32,880.99	District's Total AADM (Calculated in Steps 1-6)
	x$ 5,930.00	Base Student Allocation (BSA)
	$194,984,409.51	BASIC NEED

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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 Matanuska-Susitna Borough School District this would be the 2.65 mil tax levy option. The calculations are as follows:

The Lesser of:

$190,249,420.00	Prior Year ACTUAL Basic Need		$10,268,301,740.00	Tax Base (2015)
x 0.45		OR	x 0.00265	Mill Rate Factor
$ 85,612,239.00			$ 27,211,002.00	

Step Nine - Calculating the Net Basic Need

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	$194,984,409.51	Basic Need (Step 7)
	-$ 27,211,002.00	Minimum Required Local Contribution (Step 8)
	$167,773,407.51	**Net Basic Need**

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	32,881.01	District's Total AADM (Step 6)
	X $ 16.00	Quality Schools Funding Factor
	$ 526,097.00	**Quality Schools Funding Adjustment**
	$167,773,407.00	Net Basic Need (Step 9)
	+$ 526,097.00	Quality Schools Funding Adjustment
	$168,299,504.00	**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 Matanuska-Susitna Borough School District, the Maximum Allowable Local Contribution would be $71,526,214. The calculations are as follows:

The Greater of:

$10,268,301,740.00	Tax Base (2015)		$194,938,117.00	Basic Need
x 0.002	Mill Rate Factor	OR	x 0.23	23% of Basic Need
$ 20,536,603.00			$ 42,772,026.00	
			+$ 27,211,000.00	Minimum Required Local
			$ 72,046,766.00	

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Below is a breakdown of the percentage revenue generated by each of the components in the State Foundation Formula:

- Student Enrollment 50.86% - is generated by student enrollment in the District's schools prior to any formula adjustments. The official count is an average count of all students enrolled in and attending school during the 20-day period ending the last Friday in October.
- School Size Factor 7.54% - adjustment that recognizes the higher per pupil facility and overhead costs for smaller schools and the efficiencies gained with larger schools.
- District Cost Factor 4.09% - is to compensate for the cost of doing business in districts outside of Anchorage, the State's commerce hub.
- Special Needs Factor 12.50% - provides for special education, career and technical education, English language learners, and the talented and gifted programs.
- Voc Ed Factor 1.13% - was added in 2011-12 and is to be used for vocational education in grades 7-12.
- Intensive Needs Factor 18.02% - is applied only to the enrollment count for special education students with intensive needs as defined under AS 14.17.420.
- Correspondence Count 5.59% - Students classified as correspondence are funded at 90% and are not eligible for any of the other factors.
- Quality Schools Grant 0.27% - is a grant that was incorporated into the Foundation Formula in 1998. Prior to 1998 it was a separate designated grant that was intended to improve student learning and was aligned with state standards.

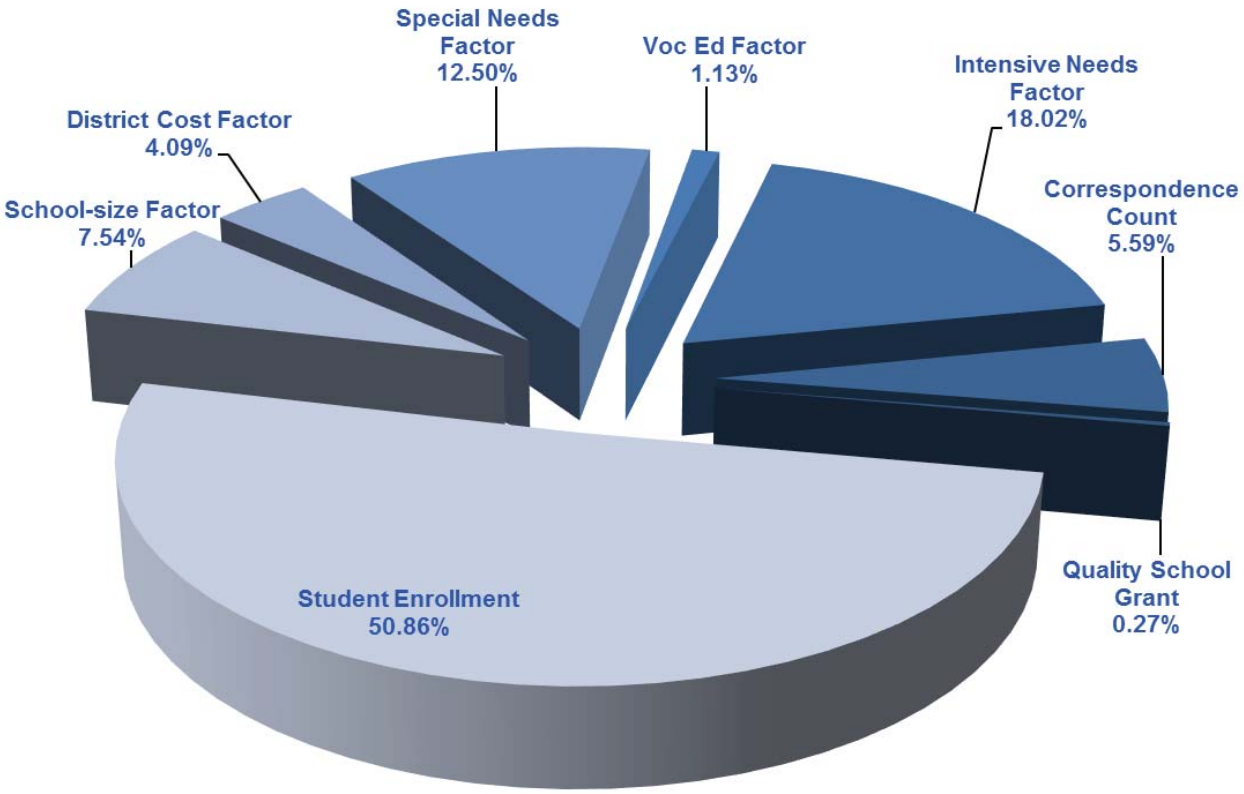


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Local Revenue

The District is a component unit of the Matanuska-Susitna Borough. The Borough is dependent upon property tax revenue to finance their operating and current debt obligations. The Borough levies property tax on real and personal property and, with these funds, supports approximately 23% of the District's General Fund revenues.

The District is working with the Borough to raise the local contribution to more closely align with the per pupil amounts of the other large school districts in the state. The goal is to increase the local contribution by three percent (3%) annually, eventually reaching an amount that is equal to the median between Anchorage and Fairbanks local per pupil contributions without causing undue hardship to the Borough or the tax payers. At the moment, the District's per pupil local contribution is the lowest of the top "Big Five" districts of the state, which when ranked by size are: Anchorage, Matanuska-Susitna, Fairbanks Northstar, Kenai Peninsula, and Juneau.

While the Borough did not grant a 3% increase for FY 2015, the Borough passed Ordinance Serial No. 14-014 granting the District one-time permission to retain 100% of any increase to unassigned fund balance for the fiscal year ending June 30th, 2015. For FY 2016 the Borough extended the District's ability to retain 100% of any increase to unassigned fund balance, and granted the request for the 3%, less $150,000 needed to fund the Borough's youth court programs. For FY 2017 the District asked for and received a 6% increase over the current year. The additional 3% was requested due to the unexpected enrollment growth from FY 2016. The FY 2016 budget was built on growth of 341 students but the District's enrollment actually increased by 709 students. The additional ask of 3% will allow the District to keep up with the significant growth being experienced.

The table to the right shows a per pupil comparison of local contributions for the "Big Five" districts and what the cost of the needed increase to reach the median between Anchorage and Fairbanks would have been for the District for those years.

Historical Per Pupil Funding Comparison

	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16*	FY 2016-17*
Anchorage	$ 4,108	$ 4,173	$ 4,088	$ 4,236	$ 4,291
Mat-Su	$ 2,832	$ 2,931	$ 2,888	$ 2,853	$ 2,967
Fairbanks	$ 3,368	$ 3,512	$ 3,624	$ 3,997	$ 3,988
Kenai	$ 4,836	$ 4,965	$ 4,986	$ 5,469	$ 5,493
Juneau	$ 4,776	$ 4,978	$ 5,102	$ 5,276	$ 5,311
What Median Funding between Anchorage and Fairbanks would have taken:					
Median Per Pupil	$ 3,738	$ 3,842	$ 3,856	$ 4,117	$ 4,140
Cost of Median	$ 906	$ 911	$ 967	$ 1,264	$ 1,173
Median Contribution	$ 64,473,442	$ 67,149,131	$ 68,471,149	$ 76,014,422	$ 77,906,762
Cost of M. Contribution	$ 15,628,182	$ 15,922,411	$ 17,179,430	$ 23,333,950	$ 22,065,462

* Projected Amounts

The table to the below shows a breakdown of the mill rate equivalent for the Borough for FY 2016 and FY 2017. Including the amount specified for education and education debt services.

Matanuska-Susitna Borough Areawide Mill Rate
Fiscal Years 2016 & 2017

	2016 Adopted	2017 Proposed
Contribution to Education	6.445	5.030
Voter Approved Net Debt Service for School Bonds	1.330	1.260
Net Debt Service for all other Bonds	0.372	1.535
Unfunded Mandates & Borough Operations & Capital	1.837	2.159
	9.984	**9.984**

As a component unit of the Borough, the District does not hold, nor manage any debt incurred on its behalf. Per Alaska Statute 14.14.060 the Borough is responsible for all new construction and debt service.

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Fund Balance

Fund balance, defined as the difference between fund assets and liabilities, are divided into separate categories (committed, non-spendable fund balance, and unassigned fund balance). Committed and non-spendable fund balance is that portion equal to the total unavailable financial assets such as inventories and pre-paid accounts, encumbrances for unfilled purchase orders, and assets not yet available for spending. Unassigned fund balance represents the portion that is available for spending. While not a true revenue source, fund balances, can be used in lieu of revenue to balance a budget.

Historically, the District, under Ordinance 11-071, was required to return 50 percent (50%) of the increase in the current year's unassigned fund balance to the Borough in the form of a lapse payment. The Borough then placed this lapsed payment in a reserve for school site acquisition. Due to this ordinance, the District's historic fund balance is minimal when compared with Alaska's other large school districts.

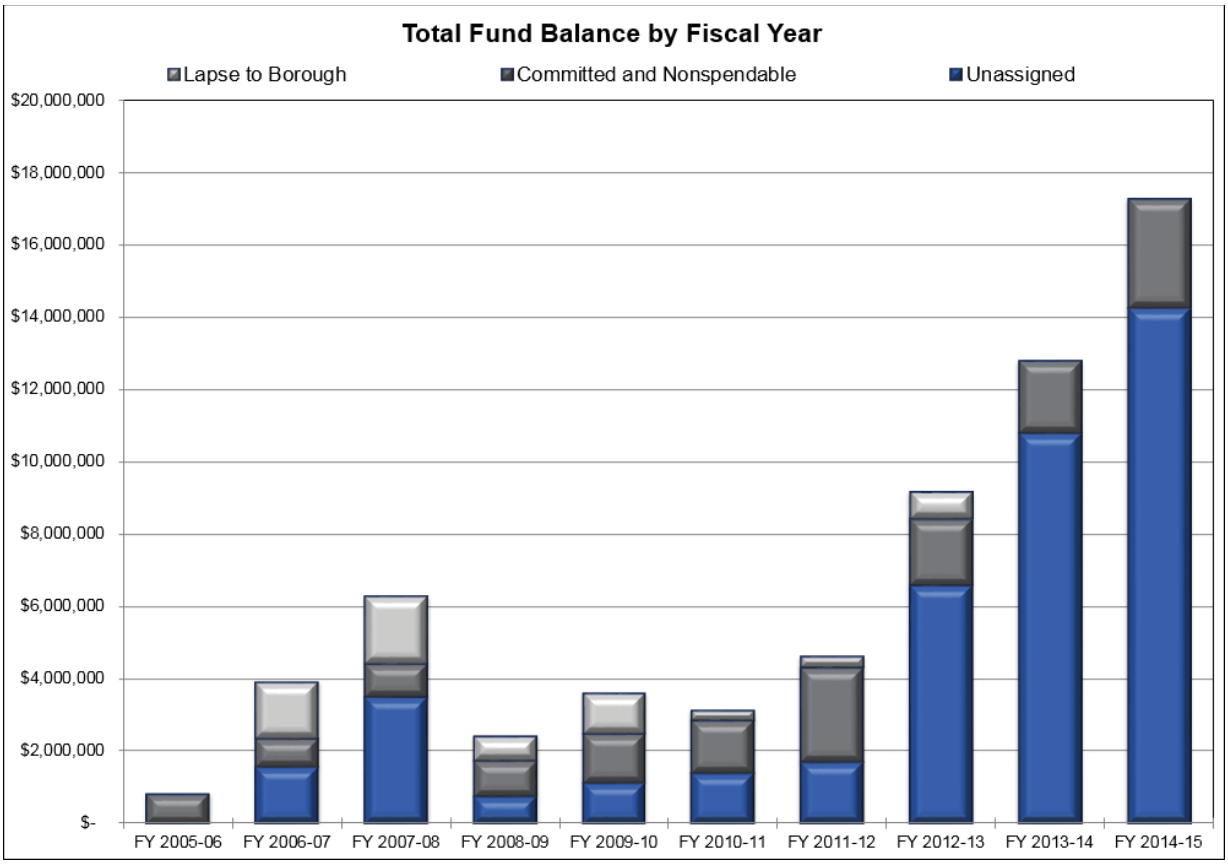
On April 17th, 2013, the School Board passed Resolution No. 13-006 which requested that the Assembly consider a lapse for only "the portions of funds provided by the Matanuska-Susitna Borough with no limitation on the amount of total funds to be held as unassigned fund balance." Through persistent lobbying efforts, the Borough Code was amended by the Assembly on August 6th, 2013, reducing the lapse to the Borough from 50 percent (50%) of total change in unassigned funds balance to 25 percent (25%), which more accurately aligns with the Borough's actual contributions to the District as a percent of total General Fund revenues. This significant policy change has allowed the District the ability to more adequately increase its current funds balance to a level that is more in line with the guidelines set forth by both the State of Alaska and the nationally recognized Government Finance Officers Association's (GFOA) recommendations for adequate reserves.

On May 7, 2014, the Borough passed Amendment No. 1 to Ordinance Serial No. 14-014, granting the District one-time permission to retain 100% of any increase in unassigned fund balance for the fiscal year ending June 30, 2014. This one-time legislation was provided in lieu of a 3% increase in local funding requested by the District for Fiscal Year 2015's budget, thereby offsetting the lack of an increase with the ability to bring forward funds that might otherwise have lapsed back to the Borough. While this amendment was for one-time only, it was also extended through FY 2015, and FY 2016.

The table below and the charts on the following page outline the historical changes to the District's General Fund fund balances over the past 10 years.

Year	Committed and Nonspendable	Unassigned	Lapse to Borough	Prior to Lapse	Total Fund Balance After Lapse
FY 2005-06	$ 818,387	$ -	$ -	$ 818,387	$ 818,387
FY 2006-07	$ 783,385	$ 1,563,455	$ 1,558,454	$ 3,905,294	$ 2,346,840
FY 2007-08	$ 911,392	$ 3,514,629	$ 1,874,379	$ 6,300,400	$ 4,426,021
FY 2008-09	$ 989,920	$ 747,819	$ 699,745	$ 2,437,484	$ 1,737,739
FY 2009-10	$ 1,351,141	$ 1,132,481	$ 1,132,481	$ 3,616,103	$ 2,483,622
FY 2010-11	$ 1,462,784	$ 1,400,965	$ 268,459	$ 3,132,208	$ 2,863,719
FY 2011-12	$ 2,625,081	$ 1,699,886	$ 298,946	$ 4,623,913	$ 4,324,967
FY 2012-13	$ 1,844,037	$ 6,582,546	$ 752,526	$ 9,179,109	$ 8,426,583
FY 2013-14	$ 2,003,064	$ 10,809,725	$ -	$ 12,812,789	$ 12,812,789
FY 2014-15	$ 3,027,460	$ 14,278,535	$ -	$ 17,305,995	$ 17,305,995

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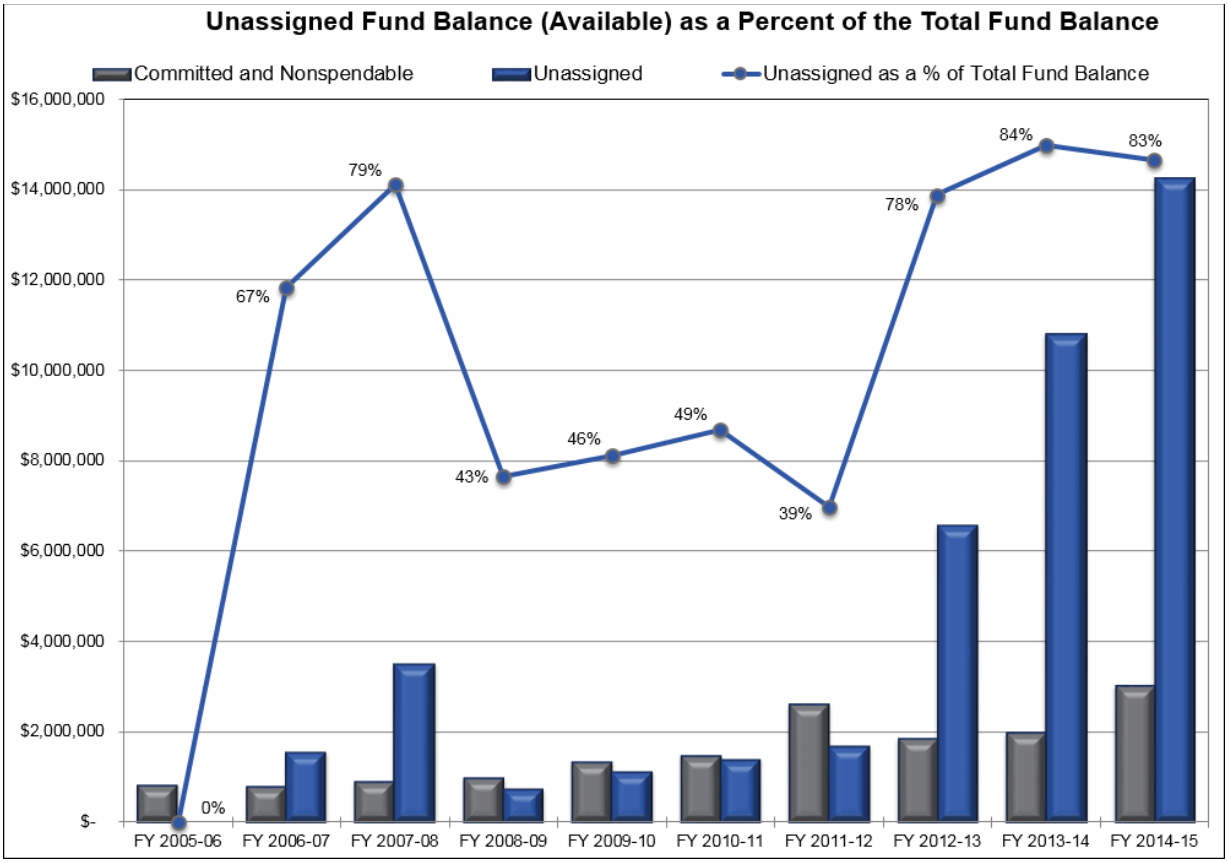


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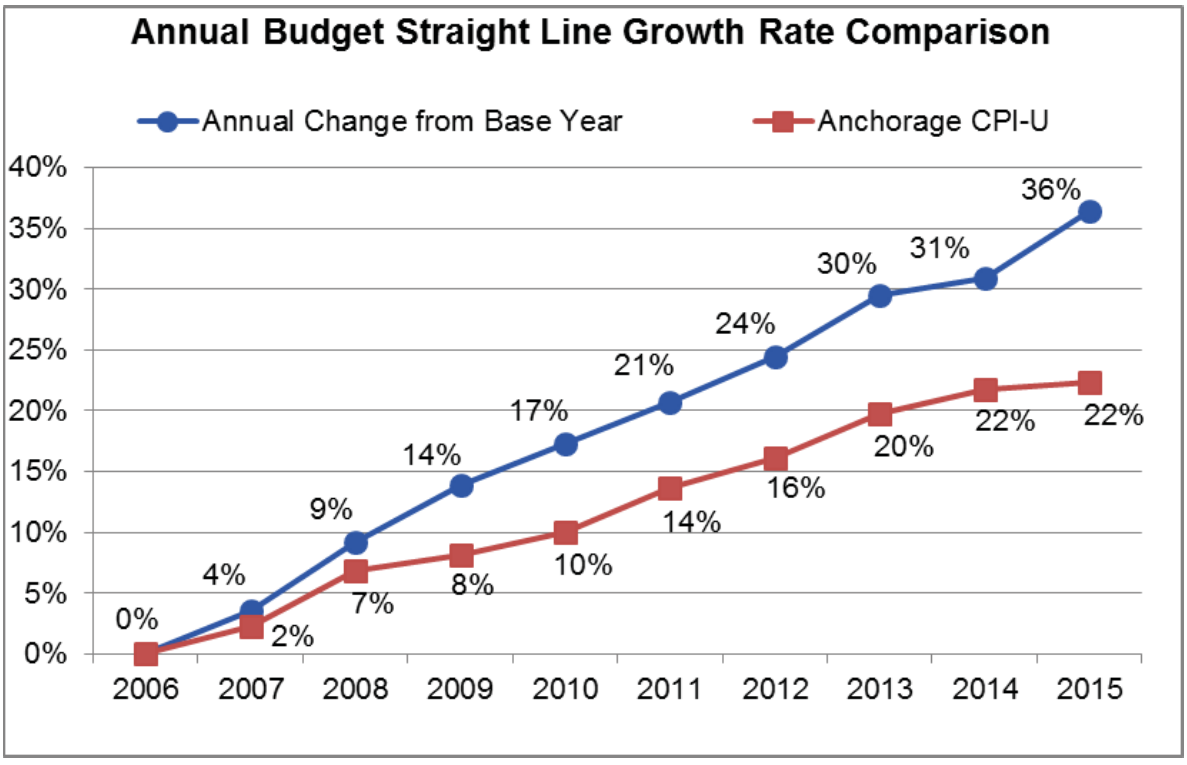
Historic Expenditure Trend Analysis by Major Object

The preparation of the budget for the 2016-2017 school year involved the use of estimates, and forecasts. Careful analysis of expenditure trends and historic data were also used to inform the budget. The following section covers financial trends, highlighting the significant cost drivers for the District's Operating Budget.

One of the key elements in analyzing trends is the growth of the District. Over the last Decade (2006-2015) the District has grown by approximately 2,319 students, which represents average enrollment growth of 310 students per year. Since an increase to the number of students served corresponds with increased expenditure levels, the graphs showing a percent change from the base year (fiscal year 2005-06) utilize expenditures based on a per pupil amount rather than looking at the expenditure total. This allows the District to identify cost drivers with more accuracy.

Change in Enrollment 10 Year History		
Fiscal Year	Enrollment	Change from Base
2006	15,438	-
2007	15,847	409
2008	16,115	677
2009	16,481	1,043
2010	16,663	1,225
2011	16,965	1,526
2012	17,338	1,900
2013	17,247	1,809
2014	17,477	2,038
2015	17,757	2,319
2016	18,473	3,035
2017	18,819	3,381

The District also looks at the expenditure fluctuations in comparison to the increase to the Anchorage CPI, in order to acknowledge the time value of money. The District is not necessarily attempting to match the Anchorage CPI, but uses this as a performance measure only.



The following pages contain a breakout of the District's historic trends by major object.

Historic Expense Comparison by Major Object

Enrollments	15,438.13	15,846.65	16,115.15	16,480.83	16,663.10	16,964.56	17,337.80	17,247.39	17,476.51	17,757.49

Annual Expenditures

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
310 - Certificated Salaries	61,687,132	63,597,253	68,497,638	73,485,387	78,008,642	79,016,148	81,300,008	87,172,311	85,743,900	90,726,667
320 - Non-Certificated Salaries	19,918,674	15,898,186	17,616,663	20,177,701	24,051,038	25,820,612	26,323,300	26,807,303	30,508,284	32,094,407
360 - Employee Benefits	34,622,540	38,896,528	34,418,901	38,364,592	42,859,650	44,705,198	48,498,867	48,529,788	50,441,380	52,500,607
410 - Professional & Technical Services	1,783,227	1,999,190	2,069,581	2,325,548	1,990,602	2,023,815	1,662,727	1,866,568	2,012,898	2,538,623
420 - Staff Travel	311,555	260,976	384,180	416,636	402,821	440,641	592,771	578,784	602,347	745,110
425 - Student Travel	60,419	64,809	74,173	282,521	325,172	595,884	435,276	483,518	482,910	600,368
430 - Utility Services	1,016,994	1,013,288	1,016,438	1,094,811	1,074,990	972,250	1,377,634	1,381,658	1,583,999	1,924,505
435 - Energy	2,926,442	3,515,672	3,657,394	4,123,662	3,850,855	3,984,289	4,395,336	4,320,265	4,312,587	5,159,703
440 - Other Purchased Services	2,494,525	7,670,959	8,833,379	8,980,719	3,551,310	6,622,261	7,833,144	7,274,399	7,625,052	7,582,491
445 - Insurance Bonds & Premiums	1,246,587	1,275,201	1,310,892	1,166,563	1,251,429	1,347,426	1,474,421	1,582,425	1,624,642	1,811,022
450 - Supplies & Materials	5,387,259	5,784,828	9,092,215	9,032,231	10,031,242	9,442,862	10,561,394	10,885,474	11,399,298	11,974,974
510 - Equipment	1,170,346	967,469	4,107,111	1,701,488	400,985	992,047	848,129	278,550	161,674	456,119
	$132,625,700	$140,944,359	$151,078,565	$161,151,859	$167,798,736	$175,963,433	$185,303,007	$191,161,043	$196,799,567	$208,114,596

Per Pupil Expenditures

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
310 - Certificated Salaries	3,996	4,013	4,251	4,459	4,682	4,658	4,689	5,054	4,906	5,109
320 - Non-Certificated Salaries	1,290	1,003	1,093	1,224	1,443	1,522	1,518	1,554	1,746	1,807
360 - Employee Benefits	2,243	2,455	2,136	2,328	2,572	2,635	2,797	2,814	2,886	2,957
410 - Professional & Technical Services	116	126	128	141	119	119	96	108	115	143
420 - Staff Travel	20	16	24	25	24	26	34	34	34	42
425 - Student Travel	4	4	5	17	20	35	25	28	28	34
430 - Utility Services	66	64	63	66	65	57	79	80	91	108
435 - Energy	190	222	227	250	231	235	254	250	247	291
440 - Other Purchased Services	162	484	548	545	213	390	452	422	436	427
445 - Insurance Bonds & Premiums	81	80	81	71	75	79	85	92	93	102
450 - Supplies & Materials	349	365	564	548	602	557	609	631	652	674
510 - Equipment	76	61	255	103	24	58	49	16	9	26
	$ 8,591	$ 8,894	$ 9,375	$ 9,778	$ 10,070	$ 10,372	$ 10,688	$ 11,083	$ 11,244	$ 11,720

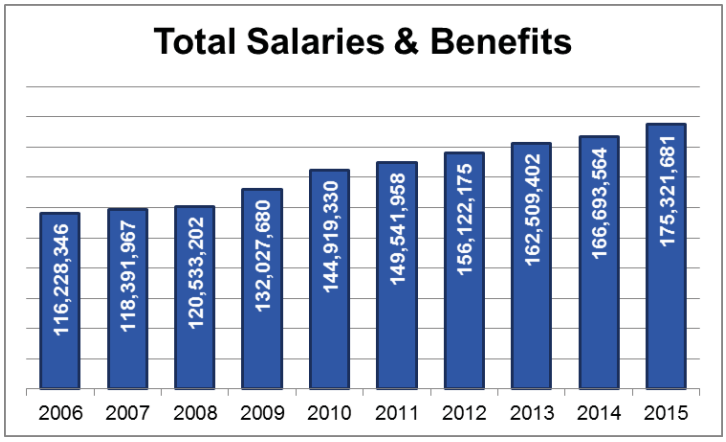
Total Change in Per Pupil from Base Year

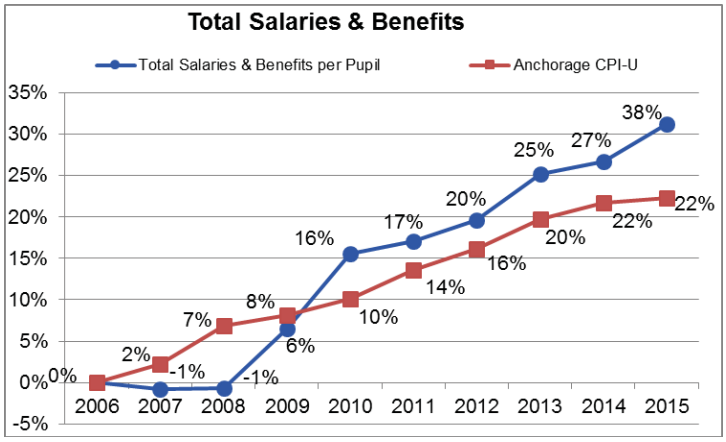
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
310 - Certificated Salaries	0.00%	0.44%	6.38%	11.59%	17.16%	16.57%	17.35%	26.49%	22.79%	27.87%
320 - Non-Certificated Salaries	0.00%	-22.24%	-15.27%	-5.11%	11.87%	17.97%	17.67%	20.47%	35.30%	40.08%
360 - Employee Benefits	0.00%	9.45%	-4.76%	3.80%	14.69%	17.50%	24.73%	25.46%	28.70%	31.83%
410 - Professional & Technical Services	0.00%	9.22%	11.18%	22.16%	3.42%	3.28%	-16.97%	-6.31%	-0.29%	23.77%
420 - Staff Travel	0.00%	-18.39%	18.13%	25.27%	19.79%	28.71%	69.42%	66.29%	70.79%	107.92%
425 - Student Travel	0.00%	4.50%	17.61%	338.02%	398.63%	797.51%	541.49%	616.33%	606.05%	763.89%
430 - Utility Services	0.00%	-2.93%	-4.25%	0.84%	-2.07%	-13.00%	20.62%	21.61%	37.59%	64.52%
435 - Energy	0.00%	17.04%	19.73%	32.00%	21.91%	23.90%	33.74%	32.14%	30.18%	53.28%
440 - Other Purchased Services	0.00%	199.58%	239.23%	237.24%	31.90%	141.59%	179.61%	161.02%	170.02%	164.26%
445 - Insurance Bonds & Premiums	0.00%	-0.34%	0.74%	-12.34%	-6.99%	-1.64%	5.32%	13.62%	15.13%	26.30%
450 - Supplies & Materials	0.00%	4.61%	61.68%	57.05%	72.51%	59.51%	74.56%	80.86%	86.92%	93.25%
510 - Equipment	0.00%	-19.47%	236.19%	36.19%	-68.26%	-22.86%	-35.47%	-78.70%	-87.80%	-66.12%

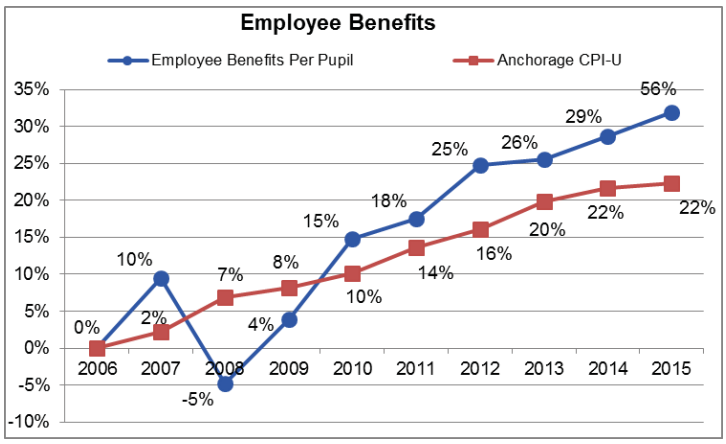
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Salaries & Benefits

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. Current negotiated agreements cover from FY 2015 – FY2017. Salaries and Benefits are broken into three major expenditure factors: Certificated Salaries, Non-Certificated Salaries, and Employee Benefits. The amounts shown in the graphs to the right do not include State on-behalf payments due to the fact that the District is not responsible for these costs. 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. When looking at the total expense for these three objects, there is an increase of 51% over the last ten years. 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:







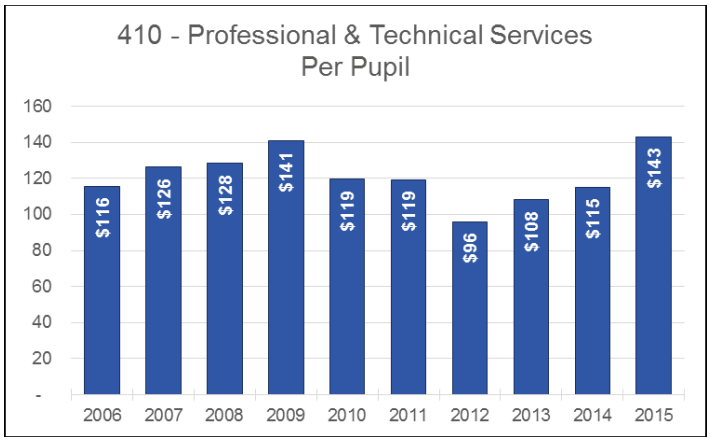
- Certificated Salaries
  - Class Sizes
  - Number of Schools
  - Salary Schedule increases
- Non-Certificated Salaries
  - Number of Schools
  - Additional Facility Space
  - Substitute Utilizations
  - Salary Schedule increases
- Employee Benefits
  - Insurance Premiums
  - Mandatory benefits
    - 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 56% on a per-pupil basis over the ten year period. In the District, Health and Life Insurance premiums have increased by 57% since 2006. Through bargaining, however, the District has set a priority to control these increases by dividing any future increase to the premium costs with the employees in a 50/50 split.

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Professional & Technical Services

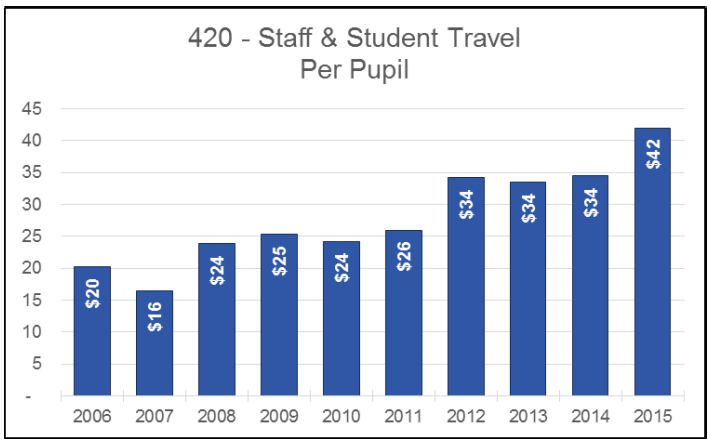
Professional and Technical Services show a large variance from year to year due to the availability of employees for related service provider positions as mandated by law for students with disabilities. While implementing strategies for recruitment, more difficult to fill jobs will continue to be a cost 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 the years 2005-2008. Beginning in 2009, student activity travel was added back into the General Fund.



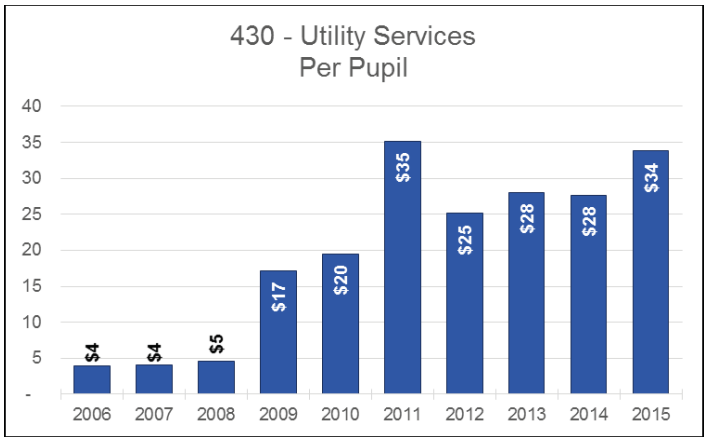
As the District has consolidated jobs between schools, the number of employees who receive mileage reimbursements has grown, increasing costs in this area. Major factors to these two objects include:

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

Utility Services

The largest component in Utility Services is Communications. This includes costs to increase the District's network infrastructure. The District has worked to get fiber to most schools in order to increase and equalize internet speeds and bandwidth. This, in turn, is used to support online learning and school safety and security. Some of this expense is 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 $2.23 million dollars. The per pupil amounts for this object have increased by 44%, making this a significant cost driver for the District. The main factors effecting this object are:

- Fluctuations in Fuel Costs
- Rate Increases
- Weather Variables
- Age & Condition of Buildings
- New Construction

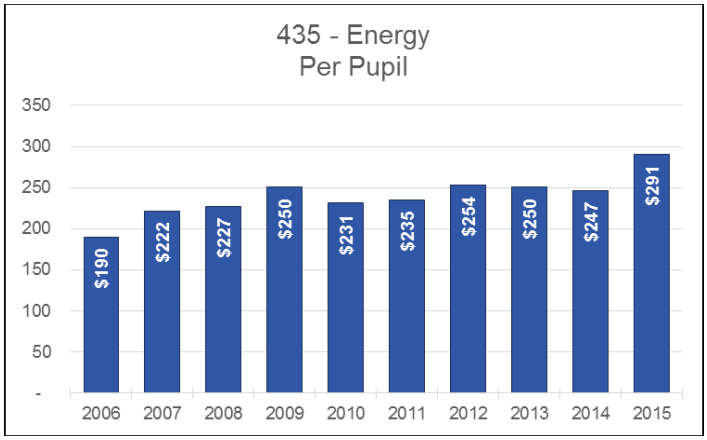
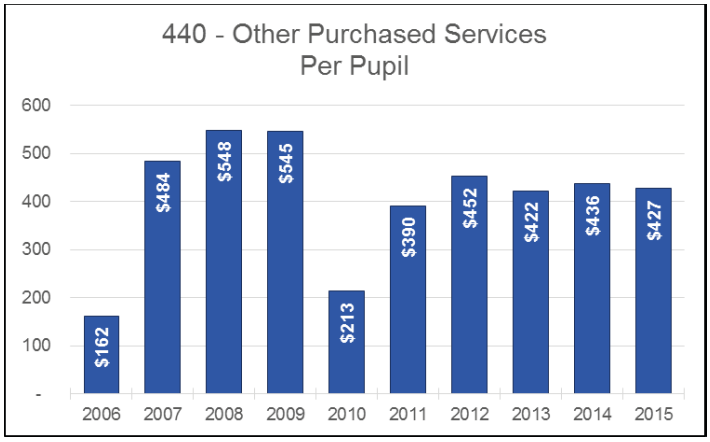


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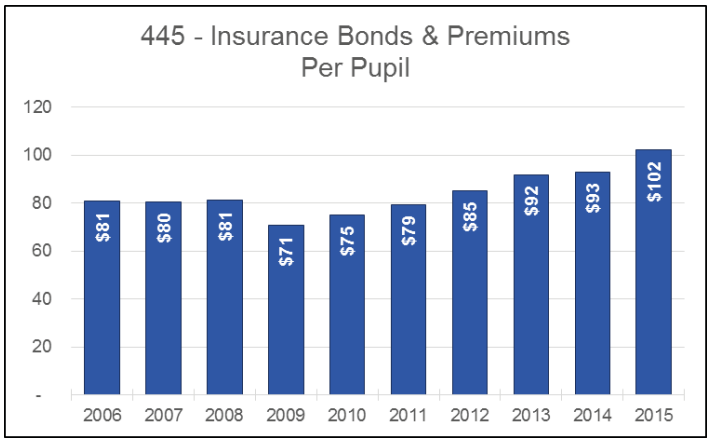
Other Purchased Services



Other Purchased Services shows a large increase from 2007-2009 due to the fact that the District outsourced custodial services during that time period. There is a significant drop in 2010 when this practice was discontinued. However, in 2011 the Disctrict opened two new charter schools: Birchtree Charter and American Charter Academy. 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 collaberation with the University of Alaska, the Alaska Middle College. All of these aforementioned expenses represent "Other Purchased Services" per DEED's Uniform Chart of Accounts. Other Purchased Services includes:

- Advertising Contracts
- Document Services Contracts
- Lease & Rental Agreements
- Security Patrol
- Service Agreements
- Snowplowing
- Repair Services

Insurance & Bond Premiums



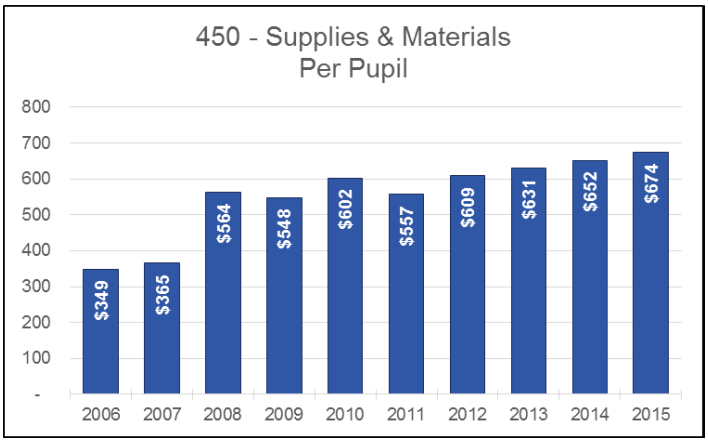
While national trends have shown an increase in insurance and bond premiums over the last few years, the District has been able to maintain costs with very little increases. This becomes especially apparent when looked at through a per pupil rate. Insurance & Bond Premiums are driven by:

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

Supplies, Materials & Media

The District utilizes metrics to evenly allocate discretionary money to the schools and to help maintain the costs of supplies & materials. This area has also become a significant cost driver in recent years as the District has worked to increase the number of end user devices available to students and staff. This is also where all curriculum purchased for the District is allocated. Supplies, Materials & Media includes:

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



Equipment

Equipment includes any tools or equipment $5,000 and over. 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 on the chart is the Districts cost to replace a great deal of equipment at that location.

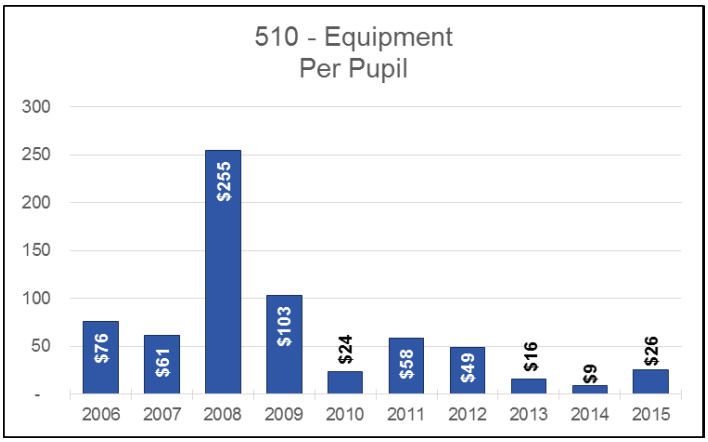


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CAPITAL IMPROVEMENT FUNDS

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 Matanuska-Susitna Borough School District. All bonded debt and Borough-managed capital improvement funds are accounted for by the Mat-Su Borough in their annual budget. As of June 30, 2015, the Mat-Su Borough's FY 2015 CAFR (the most recent year for which information is available) recorded the School Projects Capital Project Fund - Balance Sheet with Total Assets of $117,134,789. The Mat-Su Borough 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 three funds to track these designated grants from the State Legislature; Funds 503, 504, 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

Funding requests for the upcoming year are made by school principals and department heads and submitted to the administration in October. After a thorough review and scoring of all capital project requests, a final decision is made for the requests that will be submitted to the State. Those requests are then entered into the State's CAPSIS system by the end of January. The Legislature deliberates and the approved requests are signed into law and the grant award notifications are sent out over the summer months, making funds available for the following fiscal year. These funds are carried over from year to year until fully expended. In the current fiscal climate, no requests were approved by the State Legislature for FY 2016.

Capital Improvements

In June 2010, the Matanuska-Susitna Borough School Board established an internal Capital Improvement Projects Fund (CIP); separate of bond projects and fully administered by the School 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 from realized cost savings or unanticipated additions to revenue.

Based on criteria established on June 16, 2010, the Matanuska-Susitna Borough School 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 capital project evaluation process 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.

Fund	Project	Location	Est. Date of Completion
503 Legislative Grants - Small			
0494	LEG494 WHSE Improvements	507 District Warehouse	06/30/17
0495	LEG495 GBE School Equipment	048 Goose Bay Elementary	06/30/17
0496	LEG496 MNC Security Equipment & Improvements	061 Midnight Sun Family Learning Center	06/30/17
0497	LEG497 BTC Library	066 Birchtree Charter	06/30/17
0501	LEG501 WHS Sports Equipment	003 Wasilla High School	06/30/17
0502	LEG502 AMC School Science Equipment	067 American Academy Charter	06/30/17
0520	LEG520 WLE Library & Technology Upgrades	038 Willow Elementary	06/30/17
0523	LEG523 WMS Outdoor Recreations Facility	011 Wasilla Middle School	06/30/17
0524	LEG524 GVS Gym Floor Upgrades	031 Glacier View School	06/30/17
0533	LEG533 GVS Van	031 Glacier View School	06/30/17
0534	LET534 AMC STEM Equipment & Materials	067 American Academy Charter	06/30/17
0535	LEG535 MNC Crisis Preparedness	061 Midnight Sun Family Learning Center	06/30/17
0536	LEG536 BLE Digital Literacy	030 Big Lake Elementary	06/30/17
0537	LEG537 BLE Indoor PE Equipment	030 Big Lake Elementary	06/30/17
0538	LEG538 BTE Portable Labs & Ipads	041 Butte Elementary	06/30/17
0563	PW563 MSD Security Upgrades	077 Ms Day School	06/30/17
505 Legislative Grants - Large			
0525	LEG525 HHS Lighting	007 Houston High School	06/30/17
0531	PW531 BLE Renovation-Equipment & Technology	030 Big Lake Elementary	06/30/17
0544	LEG544 DW Cyber Centers	501 District-Wide Services	06/30/17
0546	LEG546 DW STEM	505 Career & Technical Education	06/30/17
0547	LEG 547 Air Force JROTC	003 Wasilla High School	06/30/17

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Fund	Project	Location	Est. Date of Completion
506 Bond Reimbursements			
0432	PW432 Safety/Security Upgrades	501 District-Wide Services	06/30/17
0526	PW526 PHS CHS Athletic Field	001 Palmer High School	06/30/17
0526	PW526 PHS CHS Athletic Field	005 Colony High School	06/30/17
0527	PW527 WHS HHS Athletic Field	003 Wasilla High School	06/30/17
0528	PW528 MDS Equipment	077 Ms Day School	06/30/17
0530	PW530 DW Physical Education Improvements	501 District-Wide Services	06/30/17
0532	LEG532 VPS Equipment	071 Valley Pathways High School	06/30/17
0552	PW552 CTHS Addition - Equipment	073 Ms Career & Tech High School	06/30/17
0553	PW553 Redington JR/SR Equipment	080 Redington Jr/Sr	06/30/17
0557	PW557 PHS Renovation Equipment Technology	001 Palmer High School	06/30/17
0558	PW558 DW Athletic Field Improvements	501 District-Wide Services	06/30/17
0559	PW559 IDE Equipment & Technology	032 Iditarod Elementary	06/30/17
0560	PW560 DNE Equipment & Technology	054 Dena'Ina Elementary	06/30/17
0561	PW561 DW ADA Upgrades - Equipment	501 District-Wide Services	06/30/17

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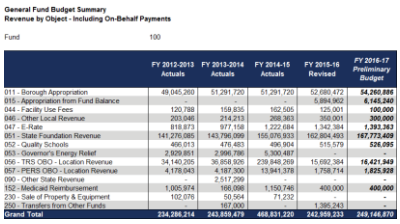
Fund	Project	Location	Est. Date of Completion
540 Capital Improvement Projects			
0200	CIP Carpet	501 District-Wide Services	ONGOING
0204	CIP ADA Compliance	501 District-Wide Services	ONGOING
0208	CIP DW IT Upgrades	508 Information Technology	ONGOING
0210	CIP Admin Building	610 Administration Building	ONGOING
0220	CIP Parking Lot Refresh	501 District-Wide Services	ONGOING
0221	CIP Charter School FF&E	062 Academy Charter	ONGOING
0221	CIP Charter School FF&E	066 Birchtree Charter	ONGOING
0221	CIP Charter School FF&E	067 American Academy Charter	ONGOING
0222	CIP Exterior Paint/Curb Appeal	501 District-Wide Services	ONGOING
0223	CIP Shed & Snow Shield	507 District Warehouse	ONGOING
0224	CIP District Signs	501 District-Wide Services	ONGOING
0229	CIP Fencing/Security Upgrades	001 Palmer High School	ONGOING
0229	CIP Fencing/Security Upgrades	005 Colony High School	ONGOING
0229	CIP Fencing/Security Upgrades	501 District-Wide Services	ONGOING
0234	CIP MCS Software Technology Refresh	091 Ms Central School	ONGOING
0261	CIP DATA Center Fire Alarm	610 Administration Building	ONGOING
0263	CIP Portable Relocation	501 District-Wide Services	ONGOING
0265	CIP Disaster Recovery Network	501 District-Wide Services	ONGOING
0266	CIP Emergency Generator	512 Student Transportation	ONGOING
0270	CIP Safety Upgrades	501 District-Wide Services	ONGOING
0271	CIP Fleet Vehicle Refresh	509 Operations & Maintenance	ONGOING
0272	CIP WMS Computer Coding Common Space	011 Wasilla Middle School	ONGOING
0277	CIP DW Mechanical, Electrical, & Water Facilities	501 District-Wide Services	ONGOING
0278	CIP DQ Communication Room Improvements	501 District-Wide Services	ONGOING
0279	CIP BHS Advanced Path Facility Construction	006 Burchell High School	ONGOING
0280	CIP Charter Safety & Security Upgrades	061 Midnight Sun Family Learning Center	ONGOING
0280	CIP Charter Safety & Security Upgrades	062 Academy Charter	ONGOING
0280	CIP Charter Safety & Security Upgrades	065 Twindly Bridge Charter	ONGOING
0280	CIP Charter Safety & Security Upgrades	066 Birchtree Charter	ONGOING
0280	CIP Charter Safety & Security Upgrades	067 American Academy Charter	ONGOING
0280	CIP Charter Safety & Security Upgrades	078 Fronteras Spanish Imersion Charter	ONGOING
0281	CIP MZE EIFS & Tile	053 Machetanz Elementary	ONGOING
0282	CIP Classroom Technology Refresh	501 District-Wide Services	ONGOING

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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. This fund is also known as the Operating Fund.



General Fund Budget Summary
Revenue by Object - Including On-Behalf Payments

Fund 100

	FY 2012-2013 Actuals	FY 2013-2014 Actuals	FY 2014-15 Actuals	FY 2015-16 Revised	FY 2016-17 Preliminary Budget
011 - Borough Appropriation	49,045,260	51,291,720	51,291,720	52,680,472	**54,260,886**
015 - Appropriation from Fund Balance	-	-	-	5,894,962	**6,146,240**
044 - Facility Use Fees	120,788	159,835	162,505	125,001	**100,000**
046 - Other Local Revenue	203,046	214,213	268,363	350,001	**300,000**
047 - E-Rate	818,873	977,158	1,222,684	1,342,394	**1,393,363**
051 - State Foundation Revenue	141,276,085	143,796,099	155,076,933	162,804,493	**167,772,409**
052 - Quality Schools	466,013	476,483	496,904	515,579	**526,095**
053 - Governor's Energy Relief	2,929,851	2,996,786	5,300,487	-	-
056 - TRS OBO - Location Revenue	34,140,205	36,858,926	239,948,269	15,692,384	**16,421,949**
057 - PERS OBO - Location Revenue	4,178,043	4,187,300	13,941,378	1,738,214	**1,825,928**
090 - Other State Revenue		2,517,299			-
152 - Medicaid Reimbursement	1,005,974	166,098	1,150,746	400,000	**400,000**
230 - Sale of Property & Equipment	102,076	50,564	71,232	-	-
250 - Transfers from Other Funds		167,000		1,395,243	-
Grand Total	**234,286,214**	**243,859,479**	**468,831,220**	**242,969,233**	**249,146,870**

Revenues and Expenditures are presented in tables using a summary format comparing the past three years of historical actuals to the current year budget and the projected year (FY 2016-17). Tables specify whether On-Behalf payments are included. If it is not specified, the On-Behalf payments are not included.

- 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 Summary by Function-Object
- Historical Salary & Benefit Expenditure Summary by Location
- Historical Non-Personnel Expenditures Summary by Location
- Summary by Function-Location-Object
  These tables are separated by each Function and are shown in summary with the Locations listed down the side and Objects running across the top.
  - 100-Instruction
  - 200-Special Education
  - 220-Special Education Support Services
  - 300-Student Support Services
  - 350-Instructional Support
  - 400-School Administration
  - 450-School Administrative Support
  - 510-District Administration
  - 550-District Administrative Support
  - 600-Operations & Maintenance
  - 700-Student Activities
  - 900-Other Financing Uses
- Location Summary
  These sheets are set up so the financial information for each budget location is on the left and the staffing and enrollment information for each budget location is to the right. The financial schedules show the actual historical information for each location for the past three years, the current budget, and the projected expenditures. The right side covers the same fiscal years, detailing permanent staffing and enrollment as well as providing a brief description of each location at the bottom. Staffing levels represented in these sheets includes only the permanent positions and excludes temporary or student workers, substitutes, or stipends. These tables are used throughout the Financial Section.

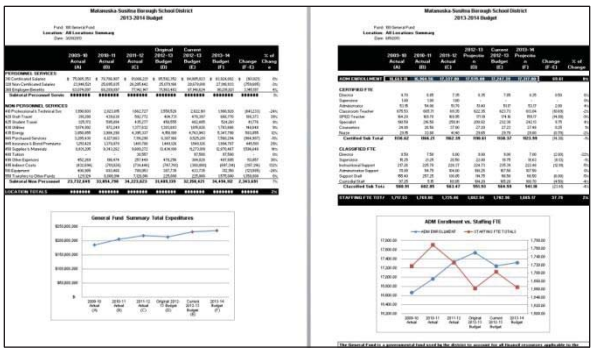


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Special Revenue Funds
Funds used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes. These are all shown in Location Summary format.

- Pending Grants
  These funds are contributions of cash or other assets from a government or organization, and are pending finalization. Grant funds are typically designated for specified purposes. Included in these grants are Student Transportation & Food Service Funds.
  - Summary
  - Fund Detail

Long-Term Forecasts

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

General Fund

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General Fund Budget Summary
Revenue by Object - Including On-Behalf Payments

Fund 100

	FY 2012-13 Actuals	FY 2013-14 Actuals	FY 2014-15 Actuals	FY 2015-16 Revised Budget	*FY 2016-17 Proposed Budget*
011 - Borough Appropriation	$ 49,045,260	$ 51,226,720	$ 51,291,720	$ 52,680,472	***$ 55,841,300***
015 - Appropriation from Fund Balance	-	-	-	5,894,962	***6,145,240***
044 - Facility Use Fees	120,788	159,835	162,505	125,001	***100,000***
046 - Other Local Revenue	203,046	214,213	268,363	350,001	***300,000***
047 - E-Rate	818,873	977,158	1,222,684	1,342,384	***1,393,363***
051 - State Foundation Revenue	141,276,085	143,796,099	155,076,933	162,804,493	***167,773,409***
052 - Quality Schools	466,013	476,483	496,904	515,579	***526,095***
053 - Governor's Energy Relief	2,929,851	2,996,786	5,300,487	-	*-*
056 - TRS OBO - Location Revenue	34,140,205	36,858,926	239,848,269	15,692,384	***16,292,481***
057 - PERS OBO - Location Revenue	4,178,043	4,187,300	13,941,378	1,758,714	***1,834,427***
090 - Other State Revenue	-	2,517,299	-	-	*-*
152 - Medicaid Reimbursement	1,005,974	166,098	1,150,746	400,000	***400,000***
230 - Sale of Property & Equipment	102,076	50,564	71,232	-	*-*
250 - Transfers from Other Funds	-	167,000	-	1,395,243	*-*
Grand Total	**$ 234,286,214**	**$ 243,794,480**	**$ 468,831,220**	**$ 242,959,233**	***$ 250,606,315***

General Fund Budget Summary
Revenue by Object - Excluding On-Behalf Payments

Fund 100

	FY 2012-13 Actuals	FY 2013-14 Actuals	FY 2014-15 Actuals	FY 2015-16 Revised Budget	*FY 2016-17 Proposed Budget*
011 - Borough Appropriation	$ 49,045,260	$ 51,226,720	$ 51,291,720	$ 52,680,472	***$ 55,841,300***
015 - Appropriation from Fund Balance	-	-	-	5,894,962	***6,145,240***
044 - Facility Use Fees	120,788	159,835	162,505	125,001	***100,000***
046 - Other Local Revenue	203,046	214,213	268,363	350,001	***300,000***
047 - E-Rate	818,873	977,158	1,222,684	1,342,384	***1,393,363***
051 - State Foundation Revenue	141,276,085	143,796,099	155,076,933	162,804,493	***167,773,409***
052 - Quality Schools	466,013	476,483	496,904	515,579	***526,095***
053 - Governor's Energy Relief	2,929,851	2,996,786	5,300,487	-	*-*
056 - TRS OBO - Location Revenue	-	-	-	-	*-*
057 - PERS OBO - Location Revenue	-	-	-	-	*-*
090 - Other State Revenue	-	2,517,299	-	-	*-*
152 - Medicaid Reimbursement	1,005,974	166,098	1,150,746	400,000	***400,000***
230 - Sale of Property & Equipment	102,076	50,564	71,232	-	*-*
250 - Transfers from Other Funds	-	167,000	-	1,395,243	*-*
Grand Total	**$ 195,967,966**	**$ 202,748,255**	**$ 215,041,574**	**$ 225,508,135**	***$ 232,479,407***

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General Fund Budget Summary
Expense by Function - Including On-Behalf Payments

Fund 100

	FY 2012-13 Actuals	FY 2013-14 Actuals	FY 2014-15 Actuals	FY 2015-16 Revised Budget	*FY 2016-17 Proposed Budget*
110 - Instruction	$ 106,004,181	$ 106,498,259	$ 232,053,866	$ 108,687,965	***$ 109,436,452***
200 - Special Education Instruction	35,534,342	36,873,242	69,529,524	35,876,161	***40,711,787***
220 - Special Education Support Services	13,067,691	13,852,749	29,644,007	14,278,176	***15,255,768***
300 - Support Services - Students	10,079,841	10,261,437	21,277,130	9,700,228	***10,291,409***
350 - Support Services - Instruction	8,191,314	9,185,608	22,956,328	9,944,226	***9,297,257***
400 - School Administration	9,241,119	9,727,760	23,566,567	9,510,958	***9,882,786***
450 - School Admin. Support	9,026,539	9,954,247	11,583,821	9,943,220	***10,910,263***
510 - District Administration	1,779,241	1,595,631	3,162,607	1,687,787	***1,510,726***
550 - District Admin. Support	10,118,237	9,091,018	11,882,768	11,499,220	***12,109,274***
600 - Operations & Maintenance	22,757,228	23,506,362	25,939,023	25,965,539	***26,170,471***
700 - Student Activities	3,218,153	3,458,522	6,472,799	4,729,263	***4,462,837***
760 - Student Transportation	-	-	5,964	-	***-***
780 - Community Services	-	-	824	-	***-***
790 - Food Services	-	60	-	-	***-***
880 - Capital Improvement Projects	-	-	-	160,391	***160,391***
900 - Other Financing Uses	1,306,620	5,588,697	6,464,982	976,099	***406,894***
Grand Total	**$ 230,324,509**	**$ 239,593,593**	**$ 464,540,210**	**$ 242,959,233**	***$ 250,606,315***

General Fund Budget Summary
Expense by Function - Excluding On-Behalf Payments

Fund 100

	FY 2012-13 Actuals	FY 2013-14 Actuals	FY 2014-15 Actuals	FY 2015-16 Revised Budget	*FY 2016-17 Proposed Budget*
110 - Instruction	$ 85,176,122	$ 83,907,330	$ 86,903,218	$ 99,128,968	***$ 99,588,020***
200 - Special Education Instruction	29,751,054	30,633,664	32,308,411	33,114,865	***37,772,977***
220 - Special Education Support Services	10,790,994	11,300,582	13,154,212	13,213,181	***14,061,574***
300 - Support Services - Students	7,819,395	7,944,749	8,072,175	8,822,133	***9,375,182***
350 - Support Services - Instruction	6,063,532	7,100,868	9,133,750	9,184,693	***8,609,791***
400 - School Administration	7,182,532	7,453,759	8,123,955	8,493,538	***8,793,676***
450 - School Admin. Support	8,382,405	9,272,247	9,412,868	9,649,455	***10,598,083***
510 - District Administration	1,413,693	1,287,931	1,408,659	1,619,331	***1,441,293***
550 - District Admin. Support	9,526,976	8,509,296	9,814,429	11,256,026	***11,854,736***
600 - Operations & Maintenance	21,932,339	22,676,454	23,161,445	25,590,124	***25,779,195***
700 - Student Activities	2,660,596	2,871,791	2,785,672	4,299,331	***4,037,595***
760 - Student Transportation	-	-	5,964	-	***-***
780 - Community Services	-	-	824	-	***-***
790 - Food Services	-	60	-	-	***-***
880 - Capital Improvement Projects	-	-	-	160,391	***160,391***
900 - Other Financing Uses	1,306,620	5,588,637	6,464,982	976,099	***406,894***
Grand Total	**$ 192,006,261**	**$ 198,547,368**	**$ 210,750,563**	**$ 225,508,135**	***$ 232,479,407***

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General Fund Budget Summary
Expense by Object - Including On-Behalf Payments

Fund 100

	FY 2012-13 Actuals	FY 2013-14 Actuals	FY 2014-15 Actuals	FY 2015-16 Revised Budget	*FY 2016-17 Proposed Budget*
310 - Certificated Salaries	$ 87,172,311	$ 85,561,606	$ 90,550,359	$ 94,149,382	***$ 97,384,825***
320 - Non-Certificated Salaries	26,807,303	30,402,432	31,977,509	33,998,808	***35,345,412***
360 - Benefits & Deductions	86,848,036	91,487,606	306,180,679	72,591,716	***80,103,435***
410 - Professional & Technical Services	1,866,568	2,012,899	2,538,623	3,018,136	***3,405,250***
420 - Staff Travel	578,784	602,096	744,614	925,948	***805,846***
425 - Students Travel	483,518	480,909	592,882	692,114	***700,526***
430 - Utility Services	1,381,658	1,583,998	1,924,505	1,975,450	***1,731,740***
435 - Energy	4,320,265	4,312,587	5,159,703	6,011,176	***5,578,540***
440 - Other Purchased Services	7,274,399	6,946,111	6,883,064	8,883,558	***8,522,826***
445 - Insurance Bonds & Premiums	1,582,425	1,624,643	1,811,022	2,492,469	***2,514,564***
450 - Supplies & Materials	11,135,893	9,227,124	9,403,985	17,060,228	***13,467,499***
480 - Tuition & Stipends	97,500	97,500	97,500	97,500	***92,625***
490 - Not Classified	180,044	217,151	398,620	470,138	***730,896***
495 - Indirect Costs	(989,365)	(713,380)	(643,954)	(985,420)	***(677,163)***
510 - Equipment	278,550	161,674	456,119	601,932	***472,600***
540 - Capital Software	-	-	-	-	***-***
550 - Transfers to Other Funds	1,306,620	5,588,637	6,464,982	976,099	***426,894***
Grand Total	**$ 230,324,509**	**$ 239,593,593**	**$ 464,540,210**	**$ 242,959,233**	***$ 250,606,315***

General Fund Budget Summary
Expense by Object - Excluding On-Behalf Payments

Fund 100

	FY 2012-13 Actuals	FY 2013-14 Actuals	FY 2014-15 Actuals	FY 2015-16 Revised Budget	*FY 2016-17 Proposed Budget*
310 - Certificated Salaries	$ 87,172,311	$ 85,561,606	$ 90,550,359	$ 94,149,382	***$ 97,384,825***
320 - Non-Certificated Salaries	26,807,303	30,402,432	31,977,509	33,998,808	***35,345,412***
360 - Benefits & Deductions	48,529,788	50,441,380	52,391,032	55,140,618	***61,976,527***
410 - Professional & Technical Services	1,866,568	2,012,899	2,538,623	3,018,136	***3,405,250***
420 - Staff Travel	578,784	602,096	744,614	925,948	***805,846***
425 - Students Travel	483,518	480,909	592,882	692,114	***700,526***
430 - Utility Services	1,381,658	1,583,998	1,924,505	1,975,450	***1,731,740***
435 - Energy	4,320,265	4,312,587	5,159,703	6,011,176	***5,578,540***
440 - Other Purchased Services	7,274,399	6,946,111	6,883,064	8,883,558	***8,522,826***
445 - Insurance Bonds & Premiums	1,582,425	1,624,643	1,811,022	2,492,469	***2,514,564***
450 - Supplies & Materials	11,135,893	9,227,124	9,403,985	17,060,228	***13,467,499***
480 - Tuition & Stipends	97,500	97,500	97,500	97,500	***92,625***
490 - Not Classified	180,044	217,151	398,620	470,138	***730,896***
495 - Indirect Costs	(989,365)	(713,380)	(643,954)	(985,420)	***(677,163)***
510 - Equipment	278,550	161,674	456,119	601,932	***472,600***
540 - Capital Software	-	-	-	-	***-***
550 - Transfers to Other Funds	1,306,620	5,588,637	6,464,982	976,099	***426,894***
Grand Total	**$ 192,006,261**	**$ 198,547,368**	**$ 210,750,563**	**$ 225,508,135**	***$ 232,479,407***

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Historic Expenditure Summary
Function-Object

Fund 100

	FY 2012-13 Actuals	FY 2013-14 Actuals	FY 2014-15 Actuals	FY 2015-16 Revised Budget	*FY 2016-17 Proposed Budget*
110 - Instruction	**$ 85,176,122**	**$ 83,907,330**	**$ 86,903,218**	**$ 99,128,968**	***$ 99,588,020***
310 - Certificated Salaries	53,336,137	51,725,293	54,467,245	56,125,893	***57,812,322***
320 - Non-Certificated Salaries	886,132	2,535,608	2,693,420	3,606,861	***3,399,443***
360 - Benefits & Deductions	21,027,944	22,048,508	22,553,978	23,612,054	***25,714,777***
410 - Professional & Technical Services	110,000	97,621	10,910	354,682	***676,002***
420 - Staff Travel	132,139	160,152	191,155	235,454	***198,823***
425 - Students Travel	79,236	77,345	106,610	86,172	***124,294***
430 - Utility Services	1,564	1,033	1,097	400	***1,530***
440 - Other Purchased Services	1,540,214	1,465,619	1,310,378	2,160,334	***2,094,122***
445 - Insurance Bonds & Premiums	-	-	-	1,100	***1,045***
450 - Supplies & Materials	8,025,016	5,736,593	5,423,144	12,808,821	***9,236,602***
490 - Other Expenses	37,740	32,649	50,245	29,215	***291,760***
510 - Equipment	-	26,909	95,036	107,982	***37,300***
200 - Special Education Instruction	**$ 29,751,054**	**$ 30,633,664**	**$ 32,308,411**	**$ 33,114,865**	***$ 37,772,977***
310 - Certificated Salaries	12,594,058	12,460,542	13,178,485	13,348,273	***14,471,543***
320 - Non-Certificated Salaries	7,421,662	8,092,504	8,546,786	8,778,198	***9,975,349***
360 - Benefits & Deductions	9,649,561	9,987,535	10,460,600	10,775,948	***13,134,544***
410 - Professional & Technical Services	8,420	16,643	20,120	28,437	***35,150***
420 - Staff Travel	3,206	4,644	4,225	3,126	***1,234***
425 - Students Travel	14,934	18,128	694	500	***475***
440 - Other Purchased Services	380	7	4,335	890	***690***
450 - Supplies & Materials	58,832	769	93,166	179,493	***153,992***
490 - Other Expenses	-	52,892	-	-	***-***
220 - Special Education Support Services	**$ 10,790,994**	**$ 11,300,582**	**$ 13,154,212**	**$ 13,213,181**	***$ 14,061,574***
310 - Certificated Salaries	5,337,781	5,624,212	5,986,196	6,345,434	***6,680,074***
320 - Non-Certificated Salaries	733,011	1,013,615	1,400,985	1,402,825	***1,476,257***
360 - Benefits & Deductions	2,446,829	2,863,102	3,159,344	3,222,604	***3,661,546***
410 - Professional & Technical Services	1,181,095	1,258,702	1,913,940	1,613,070	***1,615,000***
420 - Staff Travel	143,196	119,747	175,142	206,800	***194,750***
425 - Students Travel	-	245	5,773	5,000	***4,750***
430 - Utility Services	-	-	40	-	***-***
440 - Other Purchased Services	586,162	48,286	86,574	34,800	***42,750***
450 - Supplies & Materials	230,078	229,300	258,232	230,148	***222,572***
480 - Tuition & Stipends	97,500	97,500	97,500	97,500	***92,625***
490 - Other Expenses	35,342	44,403	60,481	45,000	***47,500***
510 - Equipment	-	1,470	10,004	10,000	***23,750***
300 - Support Services - Students	**$ 7,819,395**	**$ 7,944,750**	**$ 8,072,175**	**$ 8,822,133**	***$ 9,375,182***
310 - Certificated Salaries	4,660,043	4,337,158	4,530,921	4,796,311	***5,050,187***
320 - Non-Certificated Salaries	958,831	1,240,307	1,247,182	1,338,334	***1,374,393***
360 - Benefits & Deductions	1,961,739	1,996,399	2,065,756	2,249,702	***2,546,400***
410 - Professional & Technical Services	117,909	139,715	131,926	170,588	***169,423***
420 - Staff Travel	5,539	4,773	7,487	40,000	***3,800***
430 - Utility Services	11	-	-	-	***-***
440 - Other Purchased Services	38,959	34,834	31,497	50,250	***54,250***
450 - Supplies & Materials	76,189	190,514	57,091	113,532	***105,479***
490 - Other Expenses	175	1,051	316	50,416	***47,500***
510 - Equipment	-	-	-	13,000	***23,750***

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Historic Expenditure Summary
Function-Object

Fund 100

	FY 2012-13 Actuals	FY 2013-14 Actuals	FY 2014-15 Actuals	FY 2015-16 Revised Budget	*FY 2016-17 Proposed Budget*
350 - Support Services - Instruction	**$ 6,063,532**	**$ 7,100,868**	**$ 9,133,750**	**$ 9,184,693**	***$ 8,609,791***
310 - Certificated Salaries	3,882,949	4,081,079	4,549,119	4,508,542	***4,047,030***
320 - Non-Certificated Salaries	42,481	104,843	168,106	193,222	***200,347***
360 - Benefits & Deductions	1,375,771	1,549,445	1,684,506	1,683,388	***1,792,216***
410 - Professional & Technical Services	58,528	228,336	113,399	441,355	***539,861***
420 - Staff Travel	34,962	55,586	75,649	62,876	***63,602***
425 - Students Travel	2,952	280	12,619	20,000	***19,000***
430 - Utility Services	-	-	1,479,117	1,491,595	***1,159,700***
440 - Other Purchased Services	166,547	435,453	543,472	320,000	***269,515***
450 - Supplies & Materials	495,917	624,511	472,579	463,478	***518,330***
490 - Other Expenses	3,425	21,335	35,183	237	***190***
400 - School Administration	**$ 7,182,532**	**$ 7,453,759**	**$ 8,123,955**	**$ 8,493,538**	***$ 8,793,676***
310 - Certificated Salaries	5,390,406	5,591,672	6,071,304	6,316,118	***6,509,921***
360 - Benefits & Deductions	1,728,129	1,793,418	1,918,281	2,023,203	***2,149,350***
410 - Professional & Technical Services	-	-	-	1,804	***1,804***
420 - Staff Travel	59,718	59,318	92,795	96,660	***83,609***
425 - Students Travel	-	614	-	1,000	***-***
440 - Other Purchased Services	-	-	695	21,100	***-***
450 - Supplies & Materials	2,406	3,950	35,075	31,353	***43,977***
490 - Other Expenses	1,873	4,787	5,805	2,300	***3,515***
510 - Equipment	-	-	-	-	***1,500***
450 - School Admin. Support	**$ 8,382,405**	**$ 9,272,247**	**$ 9,412,868**	**$ 9,649,455**	***$ 10,598,083***
320 - Non-Certificated Salaries	5,060,414	5,499,697	5,533,204	5,699,036	***6,015,021***
360 - Benefits & Deductions	3,137,377	3,524,080	3,525,669	3,630,902	***4,301,184***
410 - Professional & Technical Services	-	49,001	61,350	15,000	***30,000***
420 - Staff Travel	3,307	2,330	5,877	5,624	***2,327***
430 - Utility Services	-	50,795	53,993	87,453	***80,972***
440 - Other Purchased Services	1,409	22,276	31,604	10,507	***21,950***
450 - Supplies & Materials	115,975	123,953	200,425	200,934	***134,629***
490 - Other Expenses	500	115	746	-	***-***
510 - Equipment	63,423	-	-	-	***12,000***
510 - District Administration	**$ 1,413,693**	**$ 1,287,931**	**$ 1,408,659**	**$ 1,619,331**	***$ 1,441,293***
310 - Certificated Salaries	587,270	359,104	360,979	341,988	***328,559***
320 - Non-Certificated Salaries	156,092	273,206	287,843	282,040	***278,706***
360 - Benefits & Deductions	288,678	266,698	347,826	336,843	***369,273***
410 - Professional & Technical Services	2,011	2,500	-	11,500	***23,560***
420 - Staff Travel	64,830	77,265	77,503	101,960	***83,995***
425 - Students Travel	-	-	2,165	700	***2,090***
440 - Other Purchased Services	242,667	257,530	283,483	483,800	***298,110***
450 - Supplies & Materials	23,456	19,247	22,713	33,000	***29,450***
490 - Other Expenses	32,699	32,381	26,146	27,500	***27,550***
510 - Equipment	15,990	-	-	-	***-***

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Historic Expenditure Summary
Function-Object

Fund 100

	FY 2012-13 Actuals	FY 2013-14 Actuals	FY 2014-15 Actuals	FY 2015-16 Revised Budget	*FY 2016-17 Proposed Budget*
550 - District Admin. Support	**$ 9,526,976**	**$ 8,509,296**	**$ 9,814,429**	**$ 11,256,026**	***$ 11,854,736***
310 - Certificated Salaries	10,575	32,285	27,980	32,000	*-*
320 - Non-Certificated Salaries	4,648,278	4,443,855	4,615,144	4,960,651	***4,904,387***
360 - Benefits & Deductions	2,858,951	2,186,177	2,316,048	2,731,372	***2,906,628***
410 - Professional & Technical Services	388,604	220,080	286,978	365,700	***304,950***
420 - Staff Travel	110,547	94,888	99,900	149,700	***141,881***
430 - Utility Services	-	1,948	1,825	5,000	***4,750***
440 - Other Purchased Services	1,299,121	1,198,061	926,737	1,738,549	***1,751,562***
445 - Insurance Bonds & Premiums	357,352	368,738	447,664	639,569	***612,219***
450 - Supplies & Materials	726,473	580,231	1,438,141	1,224,432	***1,515,573***
490 - Other Expenses	22,757	21,938	149,027	78,523	***76,399***
495 - Indirect Costs	(989,365)	(713,380)	(643,954)	(985,420)	***(677,163)***
510 - Equipment	93,683	74,475	148,939	315,950	***293,550***
550 - Transfers to Other Funds	-	-	-	-	***20,000***
600 - Operations & Maintenance	**$ 21,932,339**	**$ 22,676,454**	**$ 23,161,445**	**$ 25,590,124**	***$ 25,779,195***
320 - Non-Certificated Salaries	6,431,401	6,710,302	7,005,737	7,216,515	***7,539,033***
360 - Benefits & Deductions	3,752,605	3,903,241	4,049,900	4,243,817	***4,807,901***
410 - Professional & Technical Services	-	-	-	16,000	***9,500***
420 - Staff Travel	21,340	16,202	14,744	23,500	***31,825***
430 - Utility Services	1,380,083	1,530,216	388,433	391,002	***484,788***
435 - Energy	4,320,265	4,312,587	5,159,703	6,011,176	***5,578,540***
440 - Other Purchased Services	3,354,076	3,427,919	3,589,470	3,951,527	***3,882,147***
445 - Insurance Bonds & Premiums	1,225,072	1,255,904	1,363,358	1,851,800	***1,901,300***
450 - Supplies & Materials	1,340,210	1,460,215	1,382,471	1,719,787	***1,453,411***
490 - Other Expenses	1,834	1,048	5,490	10,000	***10,000***
510 - Equipment	105,453	58,820	202,140	155,000	***80,750***
700 - Student Activities	**$ 2,660,596**	**$ 2,871,791**	**$ 2,785,672**	**$ 4,299,331**	***$ 4,037,595***
310 - Certificated Salaries	1,373,089	1,363,102	1,386,959	2,336,361	***2,485,189***
320 - Non-Certificated Salaries	469,001	475,657	470,273	519,588	***182,476***
360 - Benefits & Deductions	302,207	322,777	309,124	630,786	***592,708***
410 - Professional & Technical Services	-	300	-	-	*-*
420 - Staff Travel	-	7,192	137	248	*-*
425 - Students Travel	386,395	384,912	463,884	578,742	***549,917***
440 - Other Purchased Services	44,865	54,750	69,991	111,800	***107,730***
450 - Supplies & Materials	41,341	204,819	20,123	55,250	***53,484***
490 - Other Expenses	43,698	58,282	65,180	66,556	***66,091***
760 - Student Transportation	**$ -**	**$ -**	**$ 5,964**	**$ -**	***$ -***
425 - Students Travel	-	-	1,136	-	*-*
440 - Other Purchased Services	-	-	4,828	-	*-*
780 - Community Services	**$ -**	**$ -**	**$ 824**	**$ -**	***$ -***
450 - Supplies & Materials	-	-	824	-	*-*
790 - Food Services	**$ -**	**$ 60**	**$ -**	**$ -**	***$ -***
450 - Supplies & Materials	-	60	-	-	*-*
880 - Capital Improvement Projects	**$ -**	**$ -**	**$ -**	**$ 160,391**	***$ 160,391***
490 - Other Expenses	-	-	-	160,391	***160,391***
900 - Other Financing Uses	**$ 1,306,620**	**$ 5,588,637**	**$ 6,464,982**	**$ 976,099**	***$ 406,894***
550 - Transfers to Other Funds	1,306,620	5,588,637	6,464,982	976,099	***406,894***
Grand Total	**$ 192,006,261**	**$ 198,547,368**	**$ 210,750,563**	**$ 225,508,135**	***$ 232,479,407***

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Historic Expenditure Summary
by Location

Fund 100

	FY 2012-2013 Actuals	FY 2013-2014 Actuals	FY 2014-15 Actuals	FY 2015-16 Revised Budget	*FY 2016-17 Proposed Budget*
Elementary					
030 - Big Lake Elementary	$ 3,577,310	$ 3,758,015	$ 3,973,633	$ 4,162,202	***$ 4,305,432***
032 - Iditarod Elementary	3,134,711	3,252,301	3,403,554	3,181,901	***3,558,309***
033 - Sherrod Elementary	3,688,222	3,700,978	3,759,823	3,804,199	***3,920,521***
034 - Swanson Elementary	3,759,894	3,730,806	3,778,963	3,978,704	***4,077,707***
039 - Snowshoe Elementary	2,851,699	3,232,699	3,426,109	3,589,546	***3,787,640***
041 - Butte Elementary	2,665,660	2,794,402	3,025,277	2,879,348	***2,879,035***
043 - Cottonwood Creek Elementary	3,169,672	3,637,145	3,931,650	4,158,252	***4,485,411***
044 - Tanaina Elementary	3,151,043	3,657,065	3,890,703	4,096,794	***4,379,092***
045 - Pioneer Peak Elementary	3,371,120	3,616,996	3,846,338	3,828,203	***4,022,052***
046 - Larson Elementary	3,527,354	3,509,645	3,577,319	3,900,316	***4,145,810***
047 - Finger Lake Elementary	2,771,881	3,012,382	3,224,576	3,146,021	***3,468,755***
048 - Goose Bay Elementary	3,379,444	3,532,995	3,534,828	3,581,151	***3,133,515***
050 - Shaw Elementary	3,519,183	3,399,012	3,636,434	3,806,524	***3,960,191***
051 - Meadow Lakes Elementary	3,044,560	3,600,970	3,909,390	3,929,845	***4,202,266***
052 - Knik Elementary	2,984,049	3,145,594	3,313,517	3,579,348	***3,186,580***
053 - Machetanz Elementary	3,982,621	4,132,650	3,914,759	3,945,582	***4,372,671***
054 - Dena'ina Elementary	-	-	-	-	***3,929,791***
Middle School					
010 - Palmer Jr Middle	$ 5,399,602	$ 5,291,058	$ 5,363,527	$ 5,435,578	***$ 5,574,411***
011 - Wasilla Middle	6,252,252	6,406,198	6,412,589	5,330,861	***5,544,853***
012 - Colony Middle	4,979,476	5,168,207	5,337,573	5,861,009	***6,190,251***
013 - Teeland Middle	5,522,128	5,675,292	5,765,965	6,078,379	***6,390,482***
014 - Houston Middle	3,501,416	3,676,974	3,639,608	3,490,185	***3,755,810***
High School					
001 - Palmer High	$ 7,397,527	$ 7,625,244	$ 8,013,626	$ 7,993,600	***$ 8,556,881***
003 - Wasilla High	10,410,917	10,025,108	10,037,002	9,590,053	***9,510,705***
005 - Colony High	8,224,703	8,200,373	8,491,330	8,869,402	***9,152,990***
007 - Houston High	3,882,889	3,651,361	3,797,760	3,951,268	***3,951,304***
073 - Career & Technical High	3,550,870	3,421,117	3,524,452	4,630,431	***4,774,774***
080 - Joe Redington Jr/Sr High	-	-	7,107	4,628,543	***5,164,681***
Small Attendance Area					
002 - Su-Valley Jr/Sr High	$ 2,620,641	$ 2,662,880	$ 2,836,463	$ 3,159,642	***$ 2,998,164***
031 - Glacier View	910,691	927,225	905,483	930,698	***882,750***
035 - Talkeetna Elementary	1,205,070	1,133,466	1,133,803	1,356,002	***1,589,550***
036 - Trapper Creek Elementary	535,769	577,908	718,268	572,078	***589,935***
038 - Willow Elementary	1,534,743	1,548,162	1,606,523	1,692,518	***1,762,025***
042 - Sutton Elementary	800,034	788,116	846,120	831,820	***847,940***
049 - Beryozava	216,180	196,379	212,887	153,656	***159,335***
Alternative/Correspondence School					
006 - Burchell High	$ 1,813,870	$ 2,848,457	$ 2,926,606	$ 3,096,759	***$ 3,153,629***
071 - Valley Pathways	1,999,957	1,659,631	2,418,780	2,119,106	***2,088,226***
072 - Mat-Su Youth Facility	214,681	219,392	181,871	193,509	***185,078***
077 - Mat-Su Day School	1,752,642	1,922,476	2,406,028	2,679,059	***2,898,248***
079 - AK Middle College	545,728	557,490	870,179	1,120,979	***1,028,341***
091 - Mat-Su Central	5,882,831	5,957,716	6,878,067	8,303,962	***7,832,855***

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Historic Expenditure Summary
by Location

Fund 100

	FY 2012-2013 Actuals	FY 2013-2014 Actuals	FY 2014-15 Actuals	FY 2015-16 Revised Budget	*FY 2016-17 Proposed Budget*
Charter School					
061 - Midnight Sun Charter	$ 2,030,567	$ 1,982,219	$ 2,390,350	$ 2,751,356	***$ 2,587,312***
062 - Academy Charter	2,500,232	2,750,073	2,703,668	2,819,553	***2,839,580***
065 - Twindly Bridge Charter	1,546,453	1,531,061	1,726,218	2,516,592	***2,699,505***
066 - Birchtree Charter	3,425,263	3,682,094	4,128,659	5,218,261	***4,988,276***
067 - American Charter	2,063,840	2,192,402	2,098,457	2,379,258	***2,206,313***
078 - Fronteras Charter	2,302,604	2,533,167	2,594,439	3,737,159	***3,081,500***
District Wide					
501 - District Wide Services	$ 8,685,781	$ 9,647,918	$ 11,211,025	$ 7,584,797	***$ 7,518,552***
502 - Federal Programs	1,556,395	1,585,161	1,396,022	1,605,035	***1,539,191***
503 - Student Support Services	10,792,560	11,736,516	12,828,465	13,597,580	***14,471,894***
504 - Health Services	58,731	76,039	80,814	92,799	***98,680***
505 - Career & Technical Education	1,610,070	1,835,059	1,784,171	1,768,437	***1,616,177***
506 - Education & Instruction	2,306,453	2,861,857	3,070,795	3,052,409	***3,062,837***
507 - District Warehouse	278,910	280,898	293,714	327,286	***340,434***
508 - Information & Technology	5,749,784	5,195,286	5,923,052	7,491,860	***6,767,283***
509 - Operations & Maintenance	5,679,045	5,586,355	5,789,554	5,992,244	***6,153,037***
510 - Risk Management	1,652,505	1,700,701	1,999,512	2,587,559	***2,629,724***
511 - Quality Schools Grant	447,456	444,129	337,265	515,579	***527,285***
514 - Medicaid Reimbursement	541,890	82,963	642,620	223,334	***216,030***
515 - Safety & Emergency Preparedness	-	-	51,977	136,962	***145,766***
516 - Business & Operations	602,021	459,693	497,952	531,522	***526,673***
517 - Purchasing Department	553,606	594,861	557,929	669,521	***706,885***
519 - Custodial Services	942,556	976,183	1,017,371	956,360	***1,091,483***
530 - Talented & Gifted Program	1,078,202	1,104,108	1,067,866	368,512	***165,916***
601 - School Board	228,168	250,757	345,584	566,921	***577,043***
602 - Office of the Superintendent	573,598	587,702	591,461	582,768	***408,240***
604 - Payroll Department	576,079	516,679	465,972	457,006	***439,734***
605 - Accounting Department	641,958	613,711	578,770	633,770	***649,956***
606 - Human Resources and Labor Contracts	897,570	988,364	1,133,999	1,361,056	***1,195,736***
608 - Equal Employment Opportunity	183,700	201,900	205,308	203,521	***201,761***
609 - Chief Financial Office	364,777	246,442	263,345	284,448	***289,796***
610 - Administration Building	163,693	207,131	220,608	238,704	***221,682***
611 - Public Information Office	216,232	242,049	253,664	281,029	***279,708***
612 - Planning & Demography	21,518	-	20,641	25,700	***-***
615 - Facility Use Program	-	-	824	-	***-***
699 - Operating Reserves	1,000	-	-	2,312,204	***1,837,422***
Grand Total	***$ 192,006,261***	***$ 198,547,368***	***$ 210,750,563***	***$ 225,508,135***	***$ 232,479,407***

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 110 - Instruction

	310 - Certificated Salaries	320 - Non-Certificated Salaries	360 - Benefits & Deductions	410 - Professional & Technical Services	420 - Staff Travel
Elementary					
Big Lake Elementary	1,339,789	-	622,407	-	-
Butte Elementary	1,090,001	-	438,849	-	475
Cottonwood Creek Elementary	1,737,776	26,691	738,825	-	-
Dena'ina Elementary	1,040,534	-	493,084	-	-
Finger Lake Elementary	1,173,268	15,252	453,206	-	1,900
Goose Bay Elementary	872,350	-	404,738	-	-
Iditarod Elementary	1,202,076	-	493,577	-	-
Knik Elementary	911,079	-	406,772	-	-
Larson Elementary	1,343,053	-	581,679	-	-
Machetanz Elementary	1,691,291	-	718,741	-	2,850
Meadow Lakes Elementary	1,372,636	-	586,191	-	-
Pioneer Peak Elementary	1,299,590	-	554,183	-	-
Shaw Elementary	1,341,279	-	581,338	-	-
Sherrod Elementary	1,491,173	-	604,829	-	2,375
Snowshoe Elementary	1,392,552	-	610,055	-	1,900
Swanson Elementary	1,350,983	-	582,918	-	-
Tanaina Elementary	1,479,976	-	664,999	-	-
Middle School					
Colony Middle	2,104,041	1,900	907,221	-	-
Houston Middle	1,019,449	-	458,786	-	-
Joe Redington Jr/Sr High	1,538,037	-	674,039	-	-
Palmer Jr Middle	1,729,561	-	724,674	-	142
Teeland Middle	2,230,412	-	968,203	-	-
Wasilla Middle	1,774,175	48,412	767,147	-	-
High School					
Career & Technical High	2,010,388	-	865,007	-	286
Colony High	3,279,231	-	1,348,991	-	1,900
Houston High	1,082,304	-	478,946	-	-
Palmer High	2,598,742	-	1,108,357	-	9,500
Wasilla High	2,874,687	48,248	1,235,441	-	475
Small Attendance Area					
Beryozava	107,247	-	32,214	-	-
Glacier View	236,808	36,267	131,438	-	1,320
Sutton Elementary	265,951	8,984	137,867	-	455
Su-Valley Jr/Sr High	951,105	48,366	429,512	-	-
Talkeetna Elementary	503,830	-	249,227	-	1,605
Trapper Creek Elementary	174,379	21,772	107,565	-	1,320
Willow Elementary	614,299	-	261,246	-	-
Alternative/Correspondence School					
AK Middle College	72,429	-	32,255	-	1,800
Burchell High	973,465	16,374	409,007	-	1,320
Mat-Su Central	1,293,615	-	551,445	-	1,900
Mat-Su Day School	36,215	-	26,360	-	-
Mat-Su Youth Facility	-	48,248	35,368	-	-
Valley Pathways	566,563	32,226	242,824	350,000	-
Charter School					
Academy Charter	1,148,437	67,745	370,862	5,000	40,000
American Charter	761,255	125,791	336,361	-	-
Birchtree Charter	1,594,976	113,243	548,843	-	25,000
Fronteras Charter	986,141	30,000	323,824	-	60,500
Midnight Sun Charter	551,968	365,347	445,378	6,000	2,000
Twindly Bridge Charter	418,587	20,000	90,698	-	7,000

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 110 - Instruction (cont.)

	425 - Students Travel	430 - Utility Services	440 - Other Purchased Services	445 - Insurance Bonds & Premiums	450 - Supplies & Materials
Elementary					
Big Lake Elementary	-	-	527	-	23,750
Butte Elementary	-	-	-	-	18,363
Cottonwood Creek Elementary	-	-	-	-	47,399
Dena'ina Elementary	-	-	-	-	44,132
Finger Lake Elementary	-	-	7,600	-	21,095
Goose Bay Elementary	-	-	190	-	16,392
Iditarod Elementary	-	-	-	-	31,317
Knik Elementary	-	-	-	-	21,299
Larson Elementary	-	-	-	-	30,324
Machetanz Elementary	-	-	-	-	31,281
Meadow Lakes Elementary	-	-	-	-	25,840
Pioneer Peak Elementary	-	-	-	-	28,638
Shaw Elementary	-	-	237	-	31,193
Sherrod Elementary	-	-	-	-	27,745
Snowshoe Elementary	-	-	-	-	21,448
Swanson Elementary	-	-	-	-	23,156
Tanaina Elementary	-	-	-	-	36,713
Middle School					
Colony Middle	-	-	-	-	82,168
Houston Middle	-	-	-	-	41,901
Joe Redington Jr/Sr High	-	-	-	-	65,608
Palmer Jr Middle	1,425	-	4,275	-	56,187
Teeland Middle	-	-	2,375	-	93,475
Wasilla Middle	-	-	-	-	71,481
High School					
Career & Technical High	3,179	-	-	-	72,886
Colony High	-	-	3,800	-	181,551
Houston High	-	-	2,850	-	59,627
Palmer High	-	1,140	-	-	111,416
Wasilla High	-	-	6,650	-	143,842
Small Attendance Area					
Beryozava	-	-	-	-	1,938
Glacier View	-	-	-	-	2,347
Sutton Elementary	190	-	296	-	4,505
Su-Valley Jr/Sr High	-	-	-	-	20,288
Talkeetna Elementary	1,425	-	-	-	8,050
Trapper Creek Elementary	-	-	-	-	1,900
Willow Elementary	-	-	-	-	13,328
Alternative/Correspondence School					
AK Middle College	-	-	659,775	-	8,849
Burchell High	-	-	387,500	-	31,705
Mat-Su Central	-	-	31,584	-	3,439,667
Mat-Su Day School	-	-	-	-	-
Mat-Su Youth Facility	-	-	-	-	1,751
Valley Pathways	1,425	-	-	-	18,299
Charter School					
Academy Charter	80,000	-	21,000	-	195,837
American Charter	3,500	-	-	-	78,761
Birchtree Charter	-	-	25,000	-	371,625
Fronteras Charter	1,500	200	85,000	-	122,203
Midnight Sun Charter	20,000	-	30,000	-	111,225
Twindly Bridge Charter	5,000	-	122,500	-	1,133,152

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 110 - Instruction (cont.)

	490 - Other Expenses	510 - Equipment	Grand Total
Elementary			
Big Lake Elementary	-	-	**1,986,473**
Butte Elementary	-	-	**1,547,688**
Cottonwood Creek Elementary	-	-	**2,550,691**
Dena'ina Elementary	-	-	**1,577,750**
Finger Lake Elementary	-	-	**1,672,321**
Goose Bay Elementary	950	-	**1,294,620**
Iditarod Elementary	-	-	**1,726,970**
Knik Elementary	-	-	**1,339,150**
Larson Elementary	-	-	**1,955,056**
Machetanz Elementary	-	-	**2,444,163**
Meadow Lakes Elementary	311	-	**1,984,978**
Pioneer Peak Elementary	-	-	**1,882,411**
Shaw Elementary	475	-	**1,954,522**
Sherrod Elementary	-	-	**2,126,122**
Snowshoe Elementary	-	-	**2,025,955**
Swanson Elementary	-	-	**1,957,057**
Tanaina Elementary	-	-	**2,181,688**
Middle School			
Colony Middle	-	-	**3,095,330**
Houston Middle	-	-	**1,520,136**
Joe Redington Jr/Sr High	-	-	**2,277,684**
Palmer Jr Middle	475	3,800	**2,520,539**
Teeland Middle	-	-	**3,294,465**
Wasilla Middle	-	-	**2,661,215**
High School			
Career & Technical High	-	-	**2,951,746**
Colony High	4,750	-	**4,820,223**
Houston High	-	-	**1,623,727**
Palmer High	9,500	-	**3,838,655**
Wasilla High	950	-	**4,310,293**
Small Attendance Area			
Beryozava	-	-	**141,399**
Glacier View	-	-	**408,180**
Sutton Elementary	-	-	**418,248**
Su-Valley Jr/Sr High	-	-	**1,449,271**
Talkeetna Elementary	95	-	**764,232**
Trapper Creek Elementary	-	-	**306,936**
Willow Elementary	-	-	**888,873**
Alternative/Correspondence School			
AK Middle College	-	-	**775,108**
Burchell High	-	-	**1,819,371**
Mat-Su Central	4,377	-	**5,322,588**
Mat-Su Day School	-	-	**62,575**
Mat-Su Youth Facility	-	-	**85,367**
Valley Pathways	-	-	**1,211,337**
Charter School			
Academy Charter	-	5,000	**1,933,881**
American Charter	-	-	**1,305,668**
Birchtree Charter	262,752	-	**2,941,439**
Fronteras Charter	-	-	**1,609,368**
Midnight Sun Charter	-	-	**1,531,918**
Twindly Bridge Charter	-	-	**1,796,937**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 110 - Instruction (cont.)

	310 - Certificated Salaries	320 - Non-Certificated Salaries	360 - Benefits & Deductions	410 - Professional & Technical Services	420 - Staff Travel
District Wide					
Career & Technical Education	653,920	-	298,239	-	8,075
District Wide Services	248,655	1,938,309	294,412	300,515	-
Education & Instruction	-	-	-	9,500	1,425
Federal Programs	792,832	48,248	407,082	-	7,600
Human Resources and Labor Contracts	-	-	-	-	10,000
Information & Technology	-	-	-	-	-
Operating Reserves	399,700	216,910	813,918	-	-
Quality Schools Grant	15,028	121,110	33,334	-	-
Talented & Gifted Program	74,484	-	32,295	4,987	5,700
Grand Total	**57,812,322**	**3,399,443**	**25,714,777**	**676,002**	**198,823**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 110 - Instruction (cont.)

	425 - Students Travel	430 - Utility Services	440 - Other Purchased Services	445 - Insurance Bonds & Premiums	450 - Supplies & Materials
District Wide					
Career & Technical Education	6,650	-	8,988	1,045	452,156
District Wide Services	-	-	451,250	-	976,278
Education & Instruction	-	-	-	-	18,619
Federal Programs	-	190	3,325	-	38,993
Human Resources and Labor Contracts	-	-	-	-	-
Information & Technology	-	-	-	-	665,950
Operating Reserves	-	-	-	-	-
Quality Schools Grant	-	-	237,500	-	17,149
Talented & Gifted Program	-	-	1,900	-	41,800
Grand Total	**124,294**	**1,530**	**2,094,122**	**1,045**	**9,236,602**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 110 - Instruction (cont.)

	490 - Other Expenses	510 - Equipment	Grand Total
District Wide			
Career & Technical Education	475	28,500	**1,458,048**
District Wide Services	-	-	**4,209,419**
Education & Instruction	-	-	**29,544**
Federal Programs	1,900	-	**1,300,170**
Human Resources and Labor Contracts	-	-	**10,000**
Information & Technology	-	-	**665,950**
Operating Reserves	-	-	**1,430,528**
Quality Schools Grant	-	-	**424,121**
Talented & Gifted Program	4,750	-	**165,916**
Grand Total	**291,760**	**37,300**	**99,588,020**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 200 - Special Education Instruction

	310 - Certificated Salaries	320 - Non-Certificated Salaries	360 - Benefits & Deductions	410 - Professional & Technical Services	420 - Staff Travel
Elementary					
Big Lake Elementary	546,587	300,416	482,983	-	-
Butte Elementary	227,558	158,594	226,248	-	-
Cottonwood Creek Elementary	401,727	286,870	357,112	-	-
Dena'ina Elementary	240,435	390,383	445,150	-	-
Finger Lake Elementary	318,471	261,468	315,451	-	-
Goose Bay Elementary	260,977	364,158	372,084	-	-
Iditarod Elementary	432,531	190,040	304,362	-	-
Knik Elementary	265,081	243,315	342,206	-	-
Larson Elementary	430,480	352,451	474,905	-	-
Machetanz Elementary	388,846	225,919	315,679	-	-
Meadow Lakes Elementary	482,377	316,305	417,696	-	-
Pioneer Peak Elementary	363,405	354,109	453,518	-	-
Shaw Elementary	329,363	340,382	357,841	-	-
Sherrod Elementary	376,524	151,631	288,661	-	950
Snowshoe Elementary	358,327	127,147	249,415	-	-
Swanson Elementary	434,587	333,652	429,942	-	-
Tanaina Elementary	448,957	396,505	439,230	-	-
Middle School					
Colony Middle	502,906	353,501	495,146	-	-
Houston Middle	366,828	177,205	317,027	-	-
Joe Redington Jr/Sr High	439,250	144,252	318,954	-	-
Palmer Jr Middle	582,989	267,715	438,888	-	-
Teeland Middle	563,017	357,948	543,532	-	-
Wasilla Middle	461,278	224,905	367,776	-	-
High School					
Career & Technical High	130,488	61,412	100,341	-	-
Colony High	563,021	365,503	468,372	-	-
Houston High	401,731	42,320	199,543	-	-
Palmer High	690,890	372,365	590,995	-	-
Wasilla High	645,723	530,030	695,846	-	-
Small Attendance Area					
Glacier View	64,220	-	30,686	-	-
Sutton Elementary	30,055	17,969	41,156	-	-
Su-Valley Jr/Sr High	146,915	88,028	152,691	-	-
Talkeetna Elementary	118,169	119,857	178,465	-	-
Trapper Creek Elementary	29,028	-	14,861	-	-
Willow Elementary	152,330	68,274	127,199	-	-
Alternative/Correspondence School					
Burchell High	121,075	-	58,224	-	-
Mat-Su Central	204,970	-	93,988	-	-
Mat-Su Day School	770,045	624,538	846,813	-	-
Mat-Su Youth Facility	68,324	-	31,330	-	-
Valley Pathways	134,945	-	62,393	-	-
Charter School					
Academy Charter	54,459	1,000	20,736	-	-
American Charter	17,187	250	558	-	-
Birchtree Charter	227,531	222,908	243,796	-	-
Fronteras Charter	33,341	500	10,561	-	-
Midnight Sun Charter	70,802	53,817	89,451	-	-
Twindly Bridge Charter	32,473	20,000	2,860	-	-
District Wide					
District Wide Services	-	802,083	71,531	-	-
Student Support Services	541,320	265,624	248,342	35,150	284
Grand Total	**14,471,543**	**9,975,349**	**13,134,544**	**35,150**	**1,234**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 200 - Special Education Instruction (cont.)

	425 - Students Travel	440 - Other Purchased Services	450 - Supplies & Materials	Grand Total
Elementary				
Big Lake Elementary	-	-	5,700	**1,335,686**
Butte Elementary	-	-	2,660	**615,060**
Cottonwood Creek Elementary	-	-	-	**1,045,709**
Dena'ina Elementary	-	-	929	**1,076,897**
Finger Lake Elementary	-	-	-	**895,390**
Goose Bay Elementary	-	-	475	**997,694**
Iditarod Elementary	-	-	-	**926,933**
Knik Elementary	-	-	-	**850,602**
Larson Elementary	-	-	3,800	**1,261,636**
Machetanz Elementary	-	-	2,850	**933,294**
Meadow Lakes Elementary	-	-	3,800	**1,220,178**
Pioneer Peak Elementary	-	-	3,610	**1,174,642**
Shaw Elementary	-	-	712	**1,028,298**
Sherrod Elementary	-	-	2,850	**820,616**
Snowshoe Elementary	-	-	1,900	**736,789**
Swanson Elementary	-	-	2,850	**1,201,031**
Tanaina Elementary	-	-	-	**1,284,692**
Middle School				
Colony Middle	-	-	950	**1,352,503**
Houston Middle	-	-	285	**861,345**
Joe Redington Jr/Sr High	-	-	2,850	**905,306**
Palmer Jr Middle	-	-	1,900	**1,291,492**
Teeland Middle	475	-	-	**1,464,972**
Wasilla Middle	-	-	-	**1,053,959**
High School				
Career & Technical High	-	-	1,271	**293,512**
Colony High	-	-	1,425	**1,398,321**
Houston High	-	-	-	**643,594**
Palmer High	-	-	-	**1,654,250**
Wasilla High	-	-	3,800	**1,875,399**
Small Attendance Area				
Glacier View	-	-	-	**94,906**
Sutton Elementary	-	-	38	**89,218**
Su-Valley Jr/Sr High	-	-	-	**387,634**
Talkeetna Elementary	-	-	-	**416,491**
Trapper Creek Elementary	-	-	-	**43,889**
Willow Elementary	-	-	-	**347,803**
Alternative/Correspondence School				
Burchell High	-	-	-	**179,299**
Mat-Su Central	-	-	-	**298,958**
Mat-Su Day School	-	-	7,362	**2,248,758**
Mat-Su Youth Facility	-	-	-	**99,654**
Valley Pathways	-	-	-	**197,338**
Charter School				
Academy Charter	-	-	100	**76,295**
American Charter	-	-	-	**17,995**
Birchtree Charter	-	-	-	**694,235**
Fronteras Charter	-	-	1,000	**45,402**
Midnight Sun Charter	-	690	13,000	**227,760**
Twindly Bridge Charter	-	-	-	**55,333**
District Wide				
District Wide Services	-	-	-	**873,614**
Student Support Services	-	-	87,875	**1,178,595**
Grand Total	**475**	**690**	**153,992**	**37,772,977**

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Object Code Summary
Fund-Function-Location

Fund 100
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					
Big Lake Elementary	-	16,212	15,213	-	-
Butte Elementary	-	6,839	641	-	-
Cottonwood Creek Elementary	-	16,579	5,106	-	-
Dena'ina Elementary	-	16,835	25,635	-	-
Finger Lake Elementary	-	7,465	710	-	-
Goose Bay Elementary	-	18,473	5,698	-	-
Knik Elementary	-	22,542	17,191	-	-
Larson Elementary	-	16,579	15,326	-	-
Machetanz Elementary	-	16,579	15,326	-	-
Meadow Lakes Elementary	-	16,579	15,326	-	-
Pioneer Peak Elementary	-	20,475	15,522	-	-
Shaw Elementary	-	16,579	5,106	-	-
Sherrod Elementary	-	16,579	5,106	-	-
Swanson Elementary	-	19,515	16,244	-	-
Tanaina Elementary	-	25,156	18,007	-	-
Alternative/Correspondence School					
Mat-Su Day School	-	49,772	35,844	-	-
District Wide					
District Wide Services	-	34,414	3,072	-	-
Medicaid Reimbursement	-	14,454	11,576	190,000	-
Student Support Services	6,680,074	1,124,631	3,434,897	1,425,000	194,750
Grand Total	**6,680,074**	**1,476,257**	**3,661,546**	**1,615,000**	**194,750**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 220 - Special Education Support Services - Students (cont.)

	425 - Students Travel	440 - Other Purchased Services	450 - Supplies & Materials	480 - Tuition & Stipends	490 - Other Expenses
Elementary					
Big Lake Elementary	-	-	-	-	-
Butte Elementary	-	-	-	-	-
Cottonwood Creek Elementary	-	-	-	-	-
Dena'ina Elementary	-	-	-	-	-
Finger Lake Elementary	-	-	-	-	-
Goose Bay Elementary	-	-	-	-	-
Knik Elementary	-	-	-	-	-
Larson Elementary	-	-	-	-	-
Machetanz Elementary	-	-	-	-	-
Meadow Lakes Elementary	-	-	-	-	-
Pioneer Peak Elementary	-	-	-	-	-
Shaw Elementary	-	-	-	-	-
Sherrod Elementary	-	-	-	-	-
Swanson Elementary	-	-	-	-	-
Tanaina Elementary	-	-	-	-	-
Alternative/Correspondence School					
Mat-Su Day School	-	-	-	-	-
District Wide					
District Wide Services	-	-	-	-	-
Medicaid Reimbursement	-	-	-	-	-
Student Support Services	4,750	42,750	222,572	92,625	47,500
Grand Total	**4,750**	**42,750**	**222,572**	**92,625**	**47,500**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 220 - Special Education Support Services - Students (cont.)

	510 - Equipment	Grand Total
Elementary		
Big Lake Elementary	-	**31,425**
Butte Elementary	-	**7,480**
Cottonwood Creek Elementary	-	**21,685**
Dena'ina Elementary	-	**42,470**
Finger Lake Elementary	-	**8,175**
Goose Bay Elementary	-	**24,171**
Knik Elementary	-	**39,733**
Larson Elementary	-	**31,905**
Machetanz Elementary	-	**31,905**
Meadow Lakes Elementary	-	**31,905**
Pioneer Peak Elementary	-	**35,997**
Shaw Elementary	-	**21,685**
Sherrod Elementary	-	**21,685**
Swanson Elementary	-	**35,759**
Tanaina Elementary	-	**43,163**
Alternative/Correspondence School		
Mat-Su Day School	-	**85,616**
District Wide		
District Wide Services	-	**37,486**
Medicaid Reimbursement	-	**216,030**
Student Support Services	23,750	**13,293,299**
Grand Total	**23,750**	**14,061,574**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 300 - Support Services - Students

	310 - Certificated Salaries	320 - Non-Certificated Salaries	360 - Benefits & Deductions	410 - Professional & Technical Services	420 - Staff Travel
Elementary					
Big Lake Elementary	81,903	15,010	41,098	-	-
Butte Elementary	50,524	17,317	30,225	-	-
Cottonwood Creek Elementary	69,330	20,468	33,456	-	-
Dena'ina Elementary	81,903	26,043	35,943	-	-
Finger Lake Elementary	75,157	16,363	33,961	-	-
Goose Bay Elementary	65,209	15,297	32,315	-	-
Iditarod Elementary	50,635	14,758	29,981	-	-
Knik Elementary	62,593	15,837	31,980	-	-
Larson Elementary	77,729	-	32,802	-	-
Machetanz Elementary	69,383	20,433	33,507	-	-
Meadow Lakes Elementary	75,588	17,395	34,134	-	-
Pioneer Peak Elementary	56,894	16,574	31,118	-	-
Shaw Elementary	75,557	15,837	33,987	-	-
Sherrod Elementary	69,330	20,756	33,482	-	-
Snowshoe Elementary	56,770	23,101	33,053	-	-
Swanson Elementary	52,721	18,923	30,692	-	-
Tanaina Elementary	79,729	24,012	35,413	-	-
Middle School					
Colony Middle	232,857	16,750	99,956	-	-
Houston Middle	108,325	53,225	82,956	-	-
Joe Redington Jr/Sr High	207,138	87,669	139,017	-	-
Palmer Jr Middle	258,063	66,828	143,555	-	-
Teeland Middle	253,689	52,187	114,023	-	-
Wasilla Middle	239,173	18,391	108,677	73,554	-
High School					
Career & Technical High	226,147	-	76,656	-	-
Colony High	415,228	72,911	190,763	-	-
Houston High	115,032	36,456	70,593	-	-
Palmer High	438,826	72,365	230,534	-	-
Wasilla High	441,694	72,911	215,593	73,544	-
Small Attendance Area					
Beryozava	-	-	-	-	-
Glacier View	-	9,254	7,964	-	-
Sutton Elementary	-	6,073	6,971	-	-
Su-Valley Jr/Sr High	109,741	-	50,722	-	-
Talkeetna Elementary	35,208	6,255	16,412	-	-
Trapper Creek Elementary	7,192	-	3,708	-	-
Willow Elementary	41,952	4,919	17,778	-	-
Alternative/Correspondence School					
AK Middle College	38,891	-	26,780	-	-
Burchell High	207,525	-	84,079	-	-
Mat-Su Central	259,116	-	96,098	-	-
Mat-Su Day School	-	72,911	43,261	-	-
Valley Pathways	41,978	-	27,264	-	-
Charter School					
Academy Charter	-	28,212	8,597	-	-
American Charter	35,394	-	10,468	-	-
Birchtree Charter	47,684	26,026	10,531	-	-
Fronteras Charter	3,200	51,650	15,095	-	-
District Wide					
District Wide Services	-	321,276	28,666	19,000	-
Education & Instruction	93,227	-	35,233	-	-
Health Services	41,952	-	17,303	3,325	3,800
Grand Total	**5,050,187**	**1,374,393**	**2,546,400**	**169,423**	**3,800**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 300 - Support Services - Students (cont.)

	440 - Other Purchased Services	450 - Supplies & Materials	490 - Other Expenses	510 - Equipment	Grand Total
Elementary					
Big Lake Elementary	-	2,259	-	-	140,270
Butte Elementary	-	521	-	-	98,587
Cottonwood Creek Elementary	-	950	-	-	124,204
Dena'ina Elementary	-	-	-	-	143,889
Finger Lake Elementary	-	644	-	-	126,125
Goose Bay Elementary	-	701	-	-	113,522
Iditarod Elementary	-	659	-	-	96,033
Knik Elementary	-	448	-	-	110,858
Larson Elementary	-	950	-	-	111,481
Machetanz Elementary	-	1,900	-	-	125,223
Meadow Lakes Elementary	-	1,425	-	-	128,542
Pioneer Peak Elementary	-	950	-	-	105,536
Shaw Elementary	-	823	-	-	126,204
Sherrod Elementary	-	834	-	-	124,402
Snowshoe Elementary	-	1,140	-	-	114,064
Swanson Elementary	-	807	-	-	103,143
Tanaina Elementary	-	1,140	-	-	140,294
Middle School					
Colony Middle	-	1,934	-	-	351,497
Houston Middle	-	1,425	-	-	245,931
Joe Redington Jr/Sr High	-	1,187	-	-	435,011
Palmer Jr Middle	-	1,094	-	-	469,540
Teeland Middle	-	1,490	-	-	421,389
Wasilla Middle	-	1,385	-	-	441,180
High School					
Career & Technical High	-	2,059	-	-	304,862
Colony High	-	2,162	-	-	681,064
Houston High	-	699	-	-	222,780
Palmer High	-	3,325	-	-	745,050
Wasilla High	-	1,816	-	-	805,558
Small Attendance Area					
Beryozava	-	38	-	-	38
Glacier View	-	46	-	-	17,264
Sutton Elementary	-	190	-	-	13,234
Su-Valley Jr/Sr High	-	308	-	-	160,771
Talkeetna Elementary	-	285	-	-	58,160
Trapper Creek Elementary	-	321	-	-	11,221
Willow Elementary	-	277	-	-	64,926
Alternative/Correspondence School					
AK Middle College	-	154	-	-	65,825
Burchell High	-	950	-	-	292,554
Mat-Su Central	-	-	-	-	355,214
Mat-Su Day School	-	133	-	-	116,305
Valley Pathways	-	475	-	-	69,717
Charter School					
Academy Charter	-	-	-	-	36,809
American Charter	-	400	-	-	46,262
Birchtree Charter	-	-	-	-	84,241
Fronteras Charter	2,000	4,000	-	-	75,945
District Wide					
District Wide Services	-	28,500	47,500	-	444,942
Education & Instruction	38,000	16,625	-	23,750	206,835
Health Services	14,250	18,050	-	-	98,680
Grand Total	**54,250**	**105,479**	**47,500**	**23,750**	**9,375,182**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 350 - Support Services - Instruction

	310 - Certificated Salaries	320 - Non-Certificated Salaries	360 - Benefits & Deductions	410 - Professional & Technical Services	420 - Staff Travel
Elementary					
Big Lake Elementary	117,886	-	59,781	-	-
Butte Elementary	39,295	-	26,843	-	-
Cottonwood Creek Elementary	119,940	-	49,731	-	-
Dena'ina Elementary	118,912	-	59,942	-	-
Finger Lake Elementary	128,154	-	61,392	-	-
Goose Bay Elementary	116,859	-	38,938	-	190
Iditarod Elementary	44,429	-	27,647	-	-
Knik Elementary	125,073	-	40,224	-	-
Larson Elementary	85,778	-	44,439	-	-
Machetanz Elementary	134,312	-	62,355	-	-
Meadow Lakes Elementary	120,966	-	60,264	261	-
Pioneer Peak Elementary	166,702	-	88,053	-	-
Shaw Elementary	130,153	-	61,704	-	-
Sherrod Elementary	134,312	-	62,355	-	-
Snowshoe Elementary	120,966	-	60,262	-	-
Swanson Elementary	110,699	-	58,655	-	-
Tanaina Elementary	128,153	-	61,390	-	-
Middle School					
Colony Middle	88,857	-	34,547	-	950
Houston Middle	40,323	-	16,631	-	-
Joe Redington Jr/Sr High	86,805	-	34,226	-	-
Palmer Jr Middle	86,805	-	34,226	-	-
Teeland Middle	-	-	-	-	-
Wasilla Middle	82,644	-	33,573	-	-
High School					
Career & Technical High	74,484	-	32,295	-	-
Colony High	88,857	-	34,547	-	2,375
Houston High	80,197	-	43,526	-	-
Palmer High	88,857	-	34,547	-	-
Wasilla High	88,857	-	34,547	-	-
Small Attendance Area					
Glacier View	16,055	8,555	8,482	-	-
Sutton Elementary	17,595	-	7,913	-	-
Su-Valley Jr/Sr High	41,349	-	27,166	-	-
Talkeetna Elementary	-	-	-	-	-
Willow Elementary	58,365	-	14,992	-	1,320
Alternative/Correspondence School					
Burchell High	40,323	-	16,631	-	-
Mat-Su Central	36,153	-	1,190	-	-
Mat-Su Day School	19,937	-	3,140	-	-
Valley Pathways	-	-	-	-	-
Charter School					
Academy Charter	-	-	-	-	-
Fronteras Charter	-	109,114	89,933	-	-

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 350 - Support Services - Instruction (cont.)

	425 - Students Travel	430 - Utility Services	440 - Other Purchased Services	450 - Supplies & Materials	490 - Other Expenses
Elementary					
Big Lake Elementary	-	-	-	2,375	-
Butte Elementary	-	-	-	2,280	-
Cottonwood Creek Elementary	-	-	-	1,900	-
Dena'ina Elementary	-	-	-	-	-
Finger Lake Elementary	-	-	-	-	-
Goose Bay Elementary	-	-	-	2,850	190
Iditarod Elementary	-	-	-	-	-
Knik Elementary	-	-	-	-	-
Larson Elementary	-	-	-	475	-
Machetanz Elementary	-	-	-	3,800	-
Meadow Lakes Elementary	-	-	-	5,367	-
Pioneer Peak Elementary	-	-	-	950	-
Shaw Elementary	-	-	-	1,424	-
Sherrod Elementary	-	-	-	3,800	-
Snowshoe Elementary	-	-	-	-	-
Swanson Elementary	-	-	-	2,850	-
Tanaina Elementary	-	-	-	1,757	-
Middle School					
Colony Middle	-	-	-	6,650	-
Houston Middle	-	-	-	285	-
Joe Redington Jr/Sr High	-	-	-	1,049	-
Palmer Jr Middle	-	-	-	3,800	-
Teeland Middle	-	-	-	2,375	-
Wasilla Middle	-	-	-	2,850	-
High School					
Career & Technical High	-	-	-	1,303	-
Colony High	-	-	-	1,425	-
Houston High	-	-	-	2,375	-
Palmer High	-	-	-	-	-
Wasilla High	-	-	-	14,250	-
Small Attendance Area					
Glacier View	-	-	-	-	-
Sutton Elementary	-	-	-	190	-
Su-Valley Jr/Sr High	-	-	-	1,900	-
Talkeetna Elementary	-	-	-	475	-
Willow Elementary	-	-	-	-	-
Alternative/Correspondence School					
Burchell High	-	-	-	-	-
Mat-Su Central	-	-	-	-	-
Mat-Su Day School	-	-	-	-	-
Valley Pathways	-	-	-	475	-
Charter School					
Academy Charter	-	-	-	1,000	-
Fronteras Charter	-	-	-	32,000	-

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 350 - Support Services - Instruction (cont.)

	Grand Total
Elementary	
Big Lake Elementary	180,042
Butte Elementary	68,418
Cottonwood Creek Elementary	171,571
Dena'ina Elementary	178,854
Finger Lake Elementary	189,546
Goose Bay Elementary	159,027
Iditarod Elementary	72,076
Knik Elementary	165,297
Larson Elementary	130,692
Machetanz Elementary	200,467
Meadow Lakes Elementary	186,858
Pioneer Peak Elementary	255,705
Shaw Elementary	193,281
Sherrod Elementary	200,467
Snowshoe Elementary	181,228
Swanson Elementary	172,204
Tanaina Elementary	191,300
Middle School	
Colony Middle	131,004
Houston Middle	57,239
Joe Redington Jr/Sr High	122,080
Palmer Jr Middle	124,831
Teeland Middle	2,375
Wasilla Middle	119,067
High School	
Career & Technical High	108,082
Colony High	127,204
Houston High	126,098
Palmer High	123,404
Wasilla High	137,654
Small Attendance Area	
Glacier View	33,092
Sutton Elementary	25,698
Su-Valley Jr/Sr High	70,415
Talkeetna Elementary	475
Willow Elementary	74,677
Alternative/Correspondence School	
Burchell High	56,954
Mat-Su Central	37,343
Mat-Su Day School	23,077
Valley Pathways	475
Charter School	
Academy Charter	1,000
Fronteras Charter	231,047

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 350 - Support Services - Instruction (cont.)

	310 - Certificated Salaries	320 - Non-Certificated Salaries	360 - Benefits & Deductions	410 - Professional & Technical Services	420 - Staff Travel
District Wide					
Career & Technical Education	35,673	-	15,902	-	-
District Wide Services	33,479	82,678	8,483	64,600	-
Education & Instruction	960,347	-	328,406	475,000	58,767
Federal Programs	38,479	-	13,338	-	-
Information & Technology	-	-	-	-	-
Grand Total	**4,047,030**	**200,347**	**1,792,216**	**539,861**	**63,602**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 350 - Support Services - Instruction (cont.)

	425 - Students Travel	430 - Utility Services	440 - Other Purchased Services	450 - Supplies & Materials	490 - Other Expenses
District Wide					
Career & Technical Education	-	-	-	-	-
District Wide Services	-	1,159,700	-	-	-
Education & Instruction	19,000	-	250,515	95,000	-
Federal Programs	-	-	-	-	-
Information & Technology	-	-	19,000	321,100	-
Grand Total	**19,000**	**1,159,700**	**269,515**	**518,330**	**190**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 350 - Support Services - Instruction (cont.)

	Grand Total
District Wide	
Career & Technical Education	**51,575**
District Wide Services	**1,348,940**
Education & Instruction	**2,187,035**
Federal Programs	**51,817**
Information & Technology	**340,100**
Grand Total	**8,609,791**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 400 - School Administration

	310 - Certificated Salaries	360 - Benefits & Deductions	410 - Professional & Technical Services	420 - Staff Travel	450 - Supplies & Materials
Elementary					
Big Lake Elementary	97,777	36,730	-	957	1,900
Butte Elementary	117,856	39,878	-	720	-
Cottonwood Creek Elementary	117,856	39,878	-	720	-
Dena'ina Elementary	95,419	35,701	-	-	-
Finger Lake Elementary	97,777	36,730	-	720	-
Goose Bay Elementary	97,777	16,048	-	720	950
Iditarod Elementary	115,556	39,517	-	720	-
Knik Elementary	117,856	39,878	-	720	-
Larson Elementary	113,315	39,166	-	720	-
Machetanz Elementary	108,965	38,485	-	1,860	-
Meadow Lakes Elementary	97,777	36,730	-	1,978	-
Pioneer Peak Elementary	95,419	36,361	-	720	-
Shaw Elementary	115,556	39,517	-	720	-
Sherrod Elementary	117,856	39,878	-	1,195	-
Snowshoe Elementary	117,856	39,878	-	720	-
Swanson Elementary	117,856	39,878	-	720	9,500
Tanaina Elementary	100,187	37,108	-	720	-
Middle School					
Colony Middle	225,146	78,194	-	3,940	1,900
Houston Middle	209,363	75,721	-	2,040	-
Joe Redington Jr/Sr High	229,566	78,979	-	2,640	-
Palmer Jr Middle	202,802	74,692	-	2,514	1,140
Teeland Middle	209,401	75,726	-	2,990	-
Wasilla Middle	221,950	77,693	-	2,040	332
High School					
Career & Technical High	249,971	82,177	-	2,640	-
Colony High	351,941	119,661	-	6,810	3,800
Houston High	233,236	79,555	-	3,115	475
Palmer High	326,662	115,700	-	3,960	-
Wasilla High	348,703	119,153	-	3,960	-
Small Attendance Area					
Glacier View	49,942	18,890	-	1,320	-
Sutton Elementary	42,356	17,550	-	360	-
Su-Valley Jr/Sr High	116,399	39,743	-	1,320	-
Talkeetna Elementary	70,897	27,393	-	1,510	-
Trapper Creek Elementary	49,942	18,890	-	1,320	-
Willow Elementary	69,527	27,179	-	1,320	-
Alternative/Correspondence School					
AK Middle College	107,634	38,539	-	2,400	-
Burchell High	222,332	77,847	-	2,640	-
Mat-Su Central	123,349	40,833	-	1,320	-
Mat-Su Day School	123,349	20,151	-	1,320	-
Valley Pathways	123,349	40,833	-	1,320	-
Charter School					
Academy Charter	123,856	38,527	-	3,880	1,000
American Charter	111,244	21,026	-	1,320	9,980
Birchtree Charter	205,098	45,334	-	6,740	500
Fronteras Charter	113,315	23,003	-	3,520	12,500
Midnight Sun Charter	94,001	22,041	1,804	-	-
Twindly Bridge Charter	111,929	22,959	-	720	-
Grand Total	**6,509,921**	**2,149,350**	**1,804**	**83,609**	**43,977**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 400 - School Administration (cont.)

	490 - Other Expenses	510 - Equipment	Grand Total
Elementary			
Big Lake Elementary	475	-	137,839
Butte Elementary	-	-	158,454
Cottonwood Creek Elementary	-	-	158,454
Dena'ina Elementary	-	-	131,120
Finger Lake Elementary	-	-	135,227
Goose Bay Elementary	475	-	115,970
Iditarod Elementary	-	-	155,793
Knik Elementary	-	-	158,454
Larson Elementary	570	-	153,771
Machetanz Elementary	-	-	149,310
Meadow Lakes Elementary	570	-	137,055
Pioneer Peak Elementary	-	-	132,500
Shaw Elementary	-	-	155,793
Sherrod Elementary	-	-	158,929
Snowshoe Elementary	-	-	158,454
Swanson Elementary	-	-	167,954
Tanaina Elementary	-	-	138,015
Middle School			
Colony Middle	1,425	-	310,605
Houston Middle	-	-	287,124
Joe Redington Jr/Sr High	-	-	311,185
Palmer Jr Middle	-	-	281,148
Teeland Middle	-	-	288,117
Wasilla Middle	-	-	302,015
High School			
Career & Technical High	-	-	334,788
Colony High	-	-	482,212
Houston High	-	-	316,381
Palmer High	-	-	446,322
Wasilla High	-	-	471,816
Small Attendance Area			
Glacier View	-	-	70,152
Sutton Elementary	-	-	60,266
Su-Valley Jr/Sr High	-	-	157,462
Talkeetna Elementary	-	-	99,800
Trapper Creek Elementary	-	-	70,152
Willow Elementary	-	-	98,026
Alternative/Correspondence School			
AK Middle College	-	-	148,573
Burchell High	-	-	302,819
Mat-Su Central	-	-	165,502
Mat-Su Day School	-	-	144,820
Valley Pathways	-	-	165,502
Charter School			
Academy Charter	-	-	167,263
American Charter	-	-	143,570
Birchtree Charter	-	-	257,672
Fronteras Charter	-	1,500	153,838
Midnight Sun Charter	-	-	117,846
Twindly Bridge Charter	-	-	135,608
Grand Total	**3,515**	**1,500**	**8,793,676**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 450 - School Admin. Support

	320 - Non-Certificated Salaries	360 - Benefits & Deductions	410 - Professional & Technical Services	420 - Staff Travel	430 - Utility Services
Elementary					
Big Lake Elementary	121,893	88,816	-	-	2,452
Butte Elementary	92,856	69,596	-	-	1,530
Cottonwood Creek Elementary	103,587	72,878	-	-	475
Dena'ina Elementary	120,296	98,546	-	-	2,731
Finger Lake Elementary	105,684	72,875	-	-	1,893
Goose Bay Elementary	112,112	75,541	-	-	1,503
Iditarod Elementary	83,272	66,603	-	-	1,938
Knik Elementary	119,404	88,037	-	-	1,319
Larson Elementary	122,260	88,932	-	-	475
Machetanz Elementary	85,013	77,294	-	-	2,743
Meadow Lakes Elementary	115,470	86,809	-	-	2,674
Pioneer Peak Elementary	111,374	84,508	-	-	2,430
Shaw Elementary	105,657	72,795	-	-	2,419
Sherrod Elementary	111,519	54,916	-	-	2,452
Snowshoe Elementary	140,810	177,189	-	-	2,463
Swanson Elementary	93,822	80,045	-	-	2,374
Tanaina Elementary	130,857	91,616	-	-	2,430
Middle School					
Colony Middle	235,887	175,163	-	-	4,290
Houston Middle	149,896	107,712	-	-	1,804
Joe Redington Jr/Sr High	166,360	112,708	-	950	3,084
Palmer Jr Middle	198,038	143,045	-	-	3,218
Teeland Middle	186,763	139,523	-	-	1,900
Wasilla Middle	167,780	133,593	-	-	3,095
High School					
Career & Technical High	162,372	110,879	-	-	3,251
Colony High	240,377	168,633	-	-	6,356
Houston High	144,058	105,888	-	-	2,056
Palmer High	237,779	174,952	-	-	4,463
Wasilla High	292,440	191,958	-	-	5,340
Small Attendance Area					
Beryozava	-	-	-	-	112
Glacier View	53,416	36,982	-	-	57
Sutton Elementary	53,286	36,942	-	-	142
Su-Valley Jr/Sr High	110,392	75,075	-	-	905
Talkeetna Elementary	41,918	33,391	-	190	681
Trapper Creek Elementary	22,102	6,832	-	-	134
Willow Elementary	53,419	36,984	-	-	815
Alternative/Correspondence School					
AK Middle College	28,448	8,814	-	-	452
Burchell High	152,228	126,689	-	-	1,586
Mat-Su Central	488,336	314,078	30,000	-	-
Mat-Su Day School	58,404	38,541	-	-	391
Valley Pathways	136,672	103,581	-	-	1,039
Charter School					
Academy Charter	91,148	65,824	-	-	-
American Charter	101,720	69,266	-	-	-
Birchtree Charter	102,375	67,230	-	-	500
Fronteras Charter	117,289	92,643	-	-	1,000
Midnight Sun Charter	56,431	36,298	-	-	-
Twindly Bridge Charter	182,454	131,386	-	-	-
District Wide					
District Wide Services	107,347	9,578	-	-	-
Education & Instruction	-	-	-	1,187	-
Grand Total	**6,015,021**	**4,301,184**	**30,000**	**2,327**	**80,972**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 450 - School Admin. Support (cont.)

	440 - Other Purchased Services	450 - Supplies & Materials	510 - Equipment	Grand Total
Elementary				
Big Lake Elementary	-	2,375	-	215,536
Butte Elementary	-	950	-	164,932
Cottonwood Creek Elementary	-	1,425	-	178,365
Dena'ina Elementary	-	-	-	221,573
Finger Lake Elementary	-	-	-	180,452
Goose Bay Elementary	-	950	-	190,106
Iditarod Elementary	-	-	-	151,813
Knik Elementary	-	-	-	208,760
Larson Elementary	-	1,425	-	213,092
Machetanz Elementary	-	1,425	-	166,475
Meadow Lakes Elementary	-	475	-	205,428
Pioneer Peak Elementary	-	5,700	-	204,012
Shaw Elementary	950	3,800	-	185,621
Sherrod Elementary	-	1,425	-	170,312
Snowshoe Elementary	-	14,250	-	334,712
Swanson Elementary	-	-	-	176,241
Tanaina Elementary	-	475	-	225,378
Middle School				
Colony Middle	-	6,175	-	421,515
Houston Middle	-	-	-	259,412
Joe Redington Jr/Sr High	-	4,750	-	287,852
Palmer Jr Middle	-	4,750	-	349,051
Teeland Middle	-	9,500	-	337,686
Wasilla Middle	-	380	-	304,848
High School				
Career & Technical High	-	-	-	276,502
Colony High	-	4,750	-	420,116
Houston High	-	475	-	252,477
Palmer High	-	14,250	-	431,444
Wasilla High	-	6,650	-	496,388
Small Attendance Area				
Beryozava	-	-	-	112
Glacier View	-	-	-	90,455
Sutton Elementary	-	332	-	90,702
Su-Valley Jr/Sr High	-	-	-	186,372
Talkeetna Elementary	-	380	-	76,560
Trapper Creek Elementary	-	-	-	29,068
Willow Elementary	-	-	-	91,218
Alternative/Correspondence School				
AK Middle College	-	-	-	37,714
Burchell High	-	1,425	-	281,928
Mat-Su Central	-	-	-	832,414
Mat-Su Day School	-	-	-	97,336
Valley Pathways	-	-	-	241,292
Charter School				
Academy Charter	6,000	6,000	-	168,972
American Charter	-	5,000	-	175,986
Birchtree Charter	-	-	-	170,105
Fronteras Charter	15,000	33,500	12,000	271,432
Midnight Sun Charter	-	687	-	93,416
Twindly Bridge Charter	-	-	-	313,840
District Wide				
District Wide Services	-	-	-	116,925
Education & Instruction	-	950	-	2,137
Grand Total	**21,950**	**134,629**	**12,000**	**10,598,083**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 510 - District Administration

	310 - Certificated Salaries	320 - Non-Certificated Salaries	360 - Benefits & Deductions	410 - Professional & Technical Services	420 - Staff Travel
District Wide					
Business & Operations	-	147,810	67,529	-	-
Education & Instruction	147,810	-	44,476	-	2,760
Office of the Superintendent	180,749	2,850	51,052	14,250	9,675
Public Information Office	-	104,646	53,177	-	5,700
School Board	-	23,400	153,039	9,310	65,860
Grand Total	**328,559**	**278,706**	**369,273**	**23,560**	**83,995**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 510 - District Administration (cont.)

	425 - Students Travel	440 - Other Purchased Services	450 - Supplies & Materials	490 - Other Expenses	Grand Total
District Wide					
Business & Operations	-	-	-	-	**215,339**
Education & Instruction	-	-	-	-	**195,046**
Office of the Superintendent	-	-	20,900	2,850	**282,326**
Public Information Office	-	110,010	3,800	2,375	**279,708**
School Board	2,090	188,100	4,750	22,325	**468,874**
Grand Total	**2,090**	**298,110**	**29,450**	**27,550**	**1,441,293**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 550 - District Admin. Support

	320 - Non-Certificated Salaries	360 - Benefits & Deductions	410 - Professional & Technical Services	420 - Staff Travel	430 - Utility Services
Elementary					
Dena'ina Elementary	-	-	-	-	-
Iditarod Elementary	-	-	-	-	-
Charter School					
Academy Charter	-	-	-	-	-
American Charter	-	-	-	-	-
Birchtree Charter	-	-	-	-	-
Fronteras Charter	-	-	-	-	-
Midnight Sun Charter	-	-	-	-	-
Twindly Bridge Charter	-	-	-	-	-
District Wide					
Accounting Department	324,328	202,984	-	12,112	-
Administration Building	-	-	-	-	-
Business & Operations	156,028	89,994	-	13,775	-
Career & Technical Education	65,726	40,828	-	-	-
Chief Financial Office	178,960	94,963	-	9,832	-
District Warehouse	158,415	110,685	-	-	-
District Wide Services	48,526	4,331	237,500	950	-
Education & Instruction	267,844	174,396	-	-	-
Equal Employment Opportunity	119,368	58,643	950	9,025	-
Federal Programs	82,075	50,070	-	-	-
Human Resources and Labor Contracts	642,818	403,631	9,500	10,925	-
Information & Technology	1,813,778	1,044,803	-	66,500	-
Office of the Superintendent	80,477	45,437	-	-	-
Operations & Maintenance	39,429	32,612	-	-	-
Payroll Department	256,162	159,822	-	4,750	-
Purchasing Department	406,307	259,158	-	7,125	4,750
Quality Schools Grant	78,357	24,807	-	-	-
Risk Management	27,260	18,665	57,000	4,987	-
Safety & Emergency Preparedness	91,589	49,570	-	1,900	-
School Board	66,940	41,229	-	-	-
Grand Total	**4,904,387**	**2,906,628**	**304,950**	**141,881**	**4,750**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 550 - District Admin. Support (cont.)

	440 - Other Purchased Services	445 - Insurance Bonds & Premiums	450 - Supplies & Materials	490 - Other Expenses	495 - Indirect Costs
Elementary					
Dena'ina Elementary	-	-	233,000	-	-
Iditarod Elementary	-	-	117,000	-	-
Charter School					
Academy Charter	-	25,935	-	-	103,031
American Charter	-	131	-	-	71,247
Birchtree Charter	-	410	-	-	173,172
Fronteras Charter	-	362	-	-	98,989
Midnight Sun Charter	-	370	-	-	82,138
Twindly Bridge Charter	-	286	-	-	102,600
District Wide					
Accounting Department	4,750	-	95,332	1,900	-
Administration Building	-	-	19,000	-	-
Business & Operations	9,500	-	28,975	13,062	-
Career & Technical Education	-	-	-	-	-
Chief Financial Office	1,900	-	3,705	436	-
District Warehouse	4,750	-	16,009	-	-
District Wide Services	12,587	5,225	4,275	142	(1,308,340)
Education & Instruction	-	-	-	-	-
Equal Employment Opportunity	950	-	11,400	1,425	-
Federal Programs	-	-	-	-	-
Human Resources and Labor Contracts	49,400	-	45,912	23,550	-
Information & Technology	1,638,750	-	883,500	28,902	-
Office of the Superintendent	-	-	-	-	-
Operations & Maintenance	-	-	-	-	-
Payroll Department	11,400	-	3,800	3,800	-
Purchasing Department	9,500	-	17,100	2,945	-
Quality Schools Grant	-	-	-	-	-
Risk Management	8,075	579,500	33,858	237	-
Safety & Emergency Preparedness	-	-	2,707	-	-
School Board	-	-	-	-	-
Grand Total	**1,751,562**	**612,219**	**1,515,573**	**76,399**	**(677,163)**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 550 - District Admin. Support (cont.)

	510 - Equipment	550 - Transfers to Other Funds	Grand Total
Elementary			
Dena'ina Elementary	-	-	**233,000**
Iditarod Elementary	-	-	**117,000**
Charter School			
Academy Charter	-	-	**128,966**
American Charter	-	20,000	**91,378**
Birchtree Charter	-	-	**173,582**
Fronteras Charter	-	-	**99,351**
Midnight Sun Charter	-	-	**82,508**
Twindly Bridge Charter	-	-	**102,886**
District Wide			
Accounting Department	8,550	-	**649,956**
Administration Building	-	-	**19,000**
Business & Operations	-	-	**311,334**
Career & Technical Education	-	-	**106,554**
Chief Financial Office	-	-	**289,796**
District Warehouse	-	-	**289,859**
District Wide Services	-	-	**(994,804)**
Education & Instruction	-	-	**442,240**
Equal Employment Opportunity	-	-	**201,761**
Federal Programs	-	-	**132,145**
Human Resources and Labor Contracts	-	-	**1,185,736**
Information & Technology	285,000	-	**5,761,233**
Office of the Superintendent	-	-	**125,914**
Operations & Maintenance	-	-	**72,041**
Payroll Department	-	-	**439,734**
Purchasing Department	-	-	**706,885**
Quality Schools Grant	-	-	**103,164**
Risk Management	-	-	**729,582**
Safety & Emergency Preparedness	-	-	**145,766**
School Board	-	-	**108,169**
Grand Total	**293,550**	**20,000**	**11,854,736**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 600 - Operations & Maintenance

	320 - Non-Certificated Salaries	360 - Benefits & Deductions	410 - Professional & Technical Services	420 - Staff Travel	430 - Utility Services
Elementary					
Big Lake Elementary	84,611	66,189	-	-	10,500
Butte Elementary	86,372	44,458	-	-	4,000
Cottonwood Creek Elementary	93,787	44,235	-	-	6,575
Dena'ina Elementary	84,678	87,377	-	-	8,301
Finger Lake Elementary	79,055	60,105	-	-	4,500
Goose Bay Elementary	85,083	23,327	-	-	7,250
Iditarod Elementary	88,972	65,074	-	-	13,243
Knik Elementary	94,380	78,782	-	-	7,593
Larson Elementary	98,949	67,835	-	-	4,820
Machetanz Elementary	86,991	77,184	-	-	8,301
Meadow Lakes Elementary	86,705	64,865	-	-	7,593
Pioneer Peak Elementary	79,241	62,378	-	-	4,400
Shaw Elementary	100,621	68,357	-	-	7,000
Sherrod Elementary	103,863	69,633	-	-	10,652
Snowshoe Elementary	88,466	44,652	-	-	7,093
Swanson Elementary	76,964	59,914	-	-	21,158
Tanaina Elementary	32,656	30,497	-	-	8,000
Middle School					
Colony Middle	140,119	63,633	-	-	8,293
Houston Middle	118,701	77,526	-	-	9,093
Joe Redington Jr/Sr High	143,111	144,217	-	-	4,500
Palmer Jr Middle	121,422	98,670	-	-	15,762
Teeland Middle	131,001	101,662	-	-	8,793
Wasilla Middle	126,053	119,827	-	-	18,735
High School					
Career & Technical High	134,930	82,451	-	-	5,000
Colony High	225,295	151,125	-	-	14,490
Houston High	99,849	81,933	-	-	10,343
Palmer High	220,576	190,674	-	-	28,069
Wasilla High	213,574	205,278	-	-	43,134
Small Attendance Area					
Beryozava	3,350	330	-	-	585
Glacier View	47,710	34,471	-	-	1,600
Sutton Elementary	47,710	35,200	-	-	3,700
Su-Valley Jr/Sr High	111,523	71,583	-	-	8,900
Talkeetna Elementary	53,136	31,816	-	-	4,627
Trapper Creek Elementary	41,184	12,723	-	-	3,500
Willow Elementary	70,202	21,640	-	-	5,000
Alternative/Correspondence School					
Burchell High	80,366	45,254	-	-	9,332
Mat-Su Central	37,439	31,263	-	-	2,490
Mat-Su Day School	47,917	11,692	-	-	3,750
Valley Pathways	75,465	43,725	-	-	4,569
Charter School					
Academy Charter	81,387	63,007	-	-	69,000
American Charter	52,445	44,569	-	-	3,000
Birchtree Charter	25,963	22,039	-	-	5,000
Fronteras Charter	54,761	54,689	-	-	4,000
Midnight Sun Charter	-	-	-	-	4,500
Twindly Bridge Charter	7,172	2,200	-	-	12,620

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 600 - Operations & Maintenance (cont.)

	435 - Energy	440 - Other Purchased Services	445 - Insurance Bonds & Premiums	450 - Supplies & Materials	490 - Other Expenses
Elementary					
Big Lake Elementary	71,356	20,000	-	855	-
Butte Elementary	57,262	1,674	-	-	-
Cottonwood Creek Elementary	65,248	-	-	237	-
Dena'ina Elementary	94,116	-	-	-	-
Finger Lake Elementary	93,209	-	-	-	-
Goose Bay Elementary	85,107	12,513	-	475	-
Iditarod Elementary	119,752	-	-	-	-
Knik Elementary	95,781	12,540	-	-	-
Larson Elementary	90,758	1,165	-	-	-
Machetanz Elementary	94,116	-	-	-	-
Meadow Lakes Elementary	101,693	21,674	-	142	-
Pioneer Peak Elementary	58,596	1,747	-	237	-
Shaw Elementary	86,526	7,348	-	285	-
Sherrod Elementary	88,083	1,107	-	-	-
Snowshoe Elementary	60,227	11,350	-	-	-
Swanson Elementary	81,632	-	-	-	-
Tanaina Elementary	77,012	1,747	-	-	-
Middle School					
Colony Middle	197,663	3,058	-	-	-
Houston Middle	182,500	21,107	-	665	-
Joe Redington Jr/Sr High	167,621	19,900	-	-	-
Palmer Jr Middle	186,925	-	-	-	-
Teeland Middle	224,991	-	-	-	-
Wasilla Middle	282,923	-	-	-	-
High School					
Career & Technical High	196,091	-	-	-	-
Colony High	360,463	7,103	-	190	-
Houston High	210,808	22,817	-	-	-
Palmer High	424,261	-	-	-	-
Wasilla High	497,854	-	-	-	-
Small Attendance Area					
Beryozava	8,190	5,000	-	-	-
Glacier View	50,695	728	-	-	-
Sutton Elementary	55,665	-	-	81	-
Su-Valley Jr/Sr High	147,503	25,000	-	-	-
Talkeetna Elementary	66,040	10,000	-	-	-
Trapper Creek Elementary	53,045	10,000	-	-	-
Willow Elementary	76,443	15,000	-	-	-
Alternative/Correspondence School					
Burchell High	81,938	1,107	-	-	-
Mat-Su Central	31,939	628,155	-	-	-
Mat-Su Day School	39,702	15,607	-	-	-
Valley Pathways	43,538	1,107	-	-	-
Charter School					
Academy Charter	58,000	25,000	-	30,000	-
American Charter	80,000	239,440	-	6,000	-
Birchtree Charter	70,000	523,000	-	21,000	-
Fronteras Charter	80,000	379,167	1,000	21,500	-
Midnight Sun Charter	42,000	482,564	300	4,000	500
Twindly Bridge Charter	13,000	63,518	-	36,000	-

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 600 - Operations & Maintenance (cont.)

	510 - Equipment	Grand Total
Elementary		
Big Lake Elementary	-	**253,511**
Butte Elementary	-	**193,766**
Cottonwood Creek Elementary	-	**210,082**
Dena'ina Elementary	-	**274,472**
Finger Lake Elementary	-	**236,869**
Goose Bay Elementary	-	**213,755**
Iditarod Elementary	-	**287,041**
Knik Elementary	-	**289,076**
Larson Elementary	-	**263,527**
Machetanz Elementary	-	**266,592**
Meadow Lakes Elementary	-	**282,672**
Pioneer Peak Elementary	-	**206,599**
Shaw Elementary	-	**270,137**
Sherrod Elementary	-	**273,338**
Snowshoe Elementary	-	**211,788**
Swanson Elementary	-	**239,668**
Tanaina Elementary	-	**149,912**
Middle School		
Colony Middle	-	**412,766**
Houston Middle	-	**409,592**
Joe Redington Jr/Sr High	-	**479,349**
Palmer Jr Middle	-	**422,779**
Teeland Middle	-	**466,447**
Wasilla Middle	-	**547,538**
High School		
Career & Technical High	-	**418,472**
Colony High	-	**758,666**
Houston High	-	**425,750**
Palmer High	-	**863,580**
Wasilla High	-	**959,840**
Small Attendance Area		
Beryozava	-	**17,455**
Glacier View	-	**135,204**
Sutton Elementary	-	**142,356**
Su-Valley Jr/Sr High	-	**364,509**
Talkeetna Elementary	-	**165,619**
Trapper Creek Elementary	-	**120,452**
Willow Elementary	-	**188,285**
Alternative/Correspondence School		
Burchell High	-	**217,997**
Mat-Su Central	-	**731,286**
Mat-Su Day School	-	**118,668**
Valley Pathways	-	**168,404**
Charter School		
Academy Charter	-	**326,394**
American Charter	-	**425,454**
Birchtree Charter	-	**667,002**
Fronteras Charter	-	**595,117**
Midnight Sun Charter	-	**533,864**
Twindly Bridge Charter	-	**134,510**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 600 - Operations & Maintenance (cont.)

	320 - Non-Certificated Salaries	360 - Benefits & Deductions	410 - Professional & Technical Services	420 - Staff Travel	430 - Utility Services
District Wide					
Administration Building	30,118	9,265	-	-	11,781
Custodial Services	444,643	262,091	-	2,850	47
District Warehouse	9,360	7,998	-	-	4,715
District Wide Services	161,850	14,442	-	-	10,102
Operations & Maintenance	2,929,307	1,656,046	9,500	28,975	4,637
Risk Management	-	-	-	-	142
Grand Total	**7,539,033**	**4,807,901**	**9,500**	**31,825**	**484,788**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 600 - Operations & Maintenance (cont.)

	435 - Energy	440 - Other Purchased Services	445 - Insurance Bonds & Premiums	450 - Supplies & Materials	490 - Other Expenses
District Wide					
Administration Building	148,668	-	-	2,850	-
Custodial Services	-	2,375	-	346,227	-
District Warehouse	27,077	1,425	-	-	-
District Wide Services	-	924,863	-	1,900	-
Operations & Maintenance	52,523	362,241	-	980,767	9,500
Risk Management	-	-	1,900,000	-	-
Grand Total	**5,578,540**	**3,882,147**	**1,901,300**	**1,453,411**	**10,000**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 600 - Operations & Maintenance (cont.)

	510 - Equipment	Grand Total
District Wide		
Administration Building	-	**202,682**
Custodial Services	33,250	**1,091,483**
District Warehouse	-	**50,575**
District Wide Services	-	**1,113,157**
Operations & Maintenance	47,500	**6,080,996**
Risk Management	-	**1,900,142**
Grand Total	**80,750**	**25,779,195**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 700 - Student Activities

	310 - Certificated Salaries	320 - Non-Certificated Salaries	360 - Benefits & Deductions	425 - Students Travel	440 - Other Purchased Services
Elementary					
Big Lake Elementary	20,238	-	4,412	-	-
Butte Elementary	20,238	-	4,412	-	-
Cottonwood Creek Elementary	20,238	-	4,412	-	-
Dena'ina Elementary	45,354	-	4,412	-	-
Finger Lake Elementary	20,238	-	4,412	-	-
Goose Bay Elementary	20,238	-	4,412	-	-
Iditarod Elementary	20,238	-	4,412	-	-
Knik Elementary	20,238	-	4,412	-	-
Larson Elementary	20,238	-	4,412	-	-
Machetanz Elementary	45,354	-	9,888	-	-
Meadow Lakes Elementary	20,238	-	4,412	-	-
Pioneer Peak Elementary	20,238	-	4,412	-	-
Shaw Elementary	20,238	-	4,412	-	-
Sherrod Elementary	20,238	-	4,412	-	-
Snowshoe Elementary	20,238	-	4,412	-	-
Swanson Elementary	20,238	-	4,412	-	-
Tanaina Elementary	20,238	-	4,412	-	-
Middle School					
Colony Middle	94,444	-	20,587	-	-
Houston Middle	94,444	-	20,587	-	-
Joe Redington Jr/Sr High	205,753	-	44,853	71,250	19,000
Palmer Jr Middle	94,444	-	20,587	-	-
Teeland Middle	94,444	-	20,587	-	-
Wasilla Middle	94,444	-	20,587	-	-
High School					
Career & Technical High	67,460	-	14,705	-	-
Colony High	265,070	-	73,736	95,000	19,000
Houston High	207,893	-	37,918	71,250	19,000
Palmer High	258,687	-	72,735	95,000	19,000
Wasilla High	254,358	-	72,056	95,000	19,000
Small Attendance Area					
Beryozava	-	-	-	-	-
Glacier View	23,611	-	5,147	4,275	-
Sutton Elementary	6,747	-	1,471	-	-
Su-Valley Jr/Sr High	140,228	-	29,608	40,280	9,500
Talkeetna Elementary	6,742	-	1,471	-	-
Trapper Creek Elementary	6,746	-	1,471	-	-
Willow Elementary	6,746	-	1,471	-	-
Alternative/Correspondence School					
AK Middle College	-	-	-	-	-
Burchell High	-	-	-	-	-
Mat-Su Central	67,460	-	14,705	-	-
Mat-Su Day School	-	-	-	637	-
Mat-Su Youth Facility	-	-	-	-	-
Valley Pathways	26,984	-	2,492	-	-
District Wide					
District Wide Services	37,103	182,476	24,369	72,770	3,230
Federal Programs	37,103	-	8,087	4,455	-
Grand Total	**2,485,189**	**182,476**	**589,710**	**549,917**	**107,730**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 700 - Student Activities (cont.)

	450 - Supplies & Materials	490 - Other Expenses	Grand Total
Elementary			
Big Lake Elementary	-	-	**24,650**
Butte Elementary	-	-	**24,650**
Cottonwood Creek Elementary	-	-	**24,650**
Dena'ina Elementary	-	-	**49,766**
Finger Lake Elementary	-	-	**24,650**
Goose Bay Elementary	-	-	**24,650**
Iditarod Elementary	-	-	**24,650**
Knik Elementary	-	-	**24,650**
Larson Elementary	-	-	**24,650**
Machetanz Elementary	-	-	**55,242**
Meadow Lakes Elementary	-	-	**24,650**
Pioneer Peak Elementary	-	-	**24,650**
Shaw Elementary	-	-	**24,650**
Sherrod Elementary	-	-	**24,650**
Snowshoe Elementary	-	-	**24,650**
Swanson Elementary	-	-	**24,650**
Tanaina Elementary	-	-	**24,650**
Middle School			
Colony Middle	-	-	**115,031**
Houston Middle	-	-	**115,031**
Joe Redington Jr/Sr High	-	5,358	**346,214**
Palmer Jr Middle	-	-	**115,031**
Teeland Middle	-	-	**115,031**
Wasilla Middle	-	-	**115,031**
High School			
Career & Technical High	-	4,645	**86,810**
Colony High	-	12,378	**465,184**
Houston High	-	4,436	**340,497**
Palmer High	-	8,754	**454,176**
Wasilla High	-	13,343	**453,757**
Small Attendance Area			
Beryozava	-	331	**331**
Glacier View	-	464	**33,497**
Sutton Elementary	-	-	**8,218**
Su-Valley Jr/Sr High	-	2,114	**221,730**
Talkeetna Elementary	-	-	**8,213**
Trapper Creek Elementary	-	-	**8,217**
Willow Elementary	-	-	**8,217**
Alternative/Correspondence School			
AK Middle College	-	1,121	**1,121**
Burchell High	-	2,707	**2,707**
Mat-Su Central	-	7,385	**89,550**
Mat-Su Day School	-	456	**1,093**
Mat-Su Youth Facility	-	57	**57**
Valley Pathways	-	1,687	**31,163**
District Wide			
District Wide Services	48,450	475	**368,873**
Federal Programs	5,034	380	**55,059**
Grand Total	**53,484**	**66,091**	**4,034,597**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 880 - Capital Improvement Projects

	490 - Other Expenses	Grand Total
Charter School		
Twindly Bridge Charter	160,391	**160,391**
Grand Total	**160,391**	**160,391**

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Object Code Summary
Fund-Function-Location

Fund 100
State Function 900 - Other Financing Uses

	550 - Transfers to Other Funds	Grand Total
District Wide		
Operating Reserves	406,894	**406,894**
Grand Total	**406,894**	**406,894**

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Fund: 100 General Fund Revenue Summary
Location: District Wide
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change (G)
REVENUE FROM LOCAL SOURCES:								
Borough Direct Appropriation	$ 49,045,260	$ 51,226,720	$ 51,291,720	$ 52,680,472	$ 52,680,472	$ 55,841,300	$ 3,160,828	6%
Food Services	-	-	-	-	-	-	-	0%
Earnings On Investments	-	-	4	-	-	-	-	0%
Other Local Revenue	425,910	424,612	502,096	475,002	475,002	400,000	(75,002)	-16%
Tuition From Students	-	-	-	-	-	-	-	0%
Total Revenue From Local Sources	**49,471,170**	**51,651,332**	**51,793,820**	**53,155,474**	**53,155,474**	**56,241,300**	**3,085,826**	**6%**
REVENUE FROM STATE SOURCES:								
Foundation Program	$ 141,276,085	$ 143,796,099	$ 155,076,933	$ 157,284,792	$ 162,804,493	$ 167,773,409	$ 4,968,916	3%
School Improvement	466,013	476,483	496,904	506,028	515,579	526,095	10,516	2%
50% Iser Grant	-	-	-	-	-	-	-	0%
Energy Relief Grant	2,929,851	2,996,786	5,300,487	-	-	-	-	0%
Tuition	-	-	-	-	-	-	-	0%
TRS On-Behalf	34,140,205	36,858,926	239,848,269	14,937,505	15,692,384	16,292,480	600,096	4%
PERS On-Behalf	4,178,043	4,187,300	13,941,378	1,446,085	1,758,714	1,834,428	75,714	4%
Other State Revenue	-	2,517,299	-	-	-	-	-	0%
Total Revenue From State Sources	**182,990,197**	**190,832,892**	**414,663,971**	**174,174,410**	**180,771,170**	**186,426,412**	**5,655,242**	**3%**
REVENUE FROM FEDERAL SOURCES:								
Direct	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
E-Rate	818,873	977,158	1,222,684	1,342,384	1,342,384	1,393,363	50,979	4%
Medicaid Reimbursement	1,005,974	166,098	1,150,746	400,000	400,000	400,000	-	0%
AK & Other Intermediate Agencies	-	-	-	-	-	-	-	0%
Total Revenue From Federal Sources	**1,824,847**	**1,143,256**	**2,373,430**	**1,742,384**	**1,742,384**	**1,793,363**	**50,979**	**3%**
APPROPRIATIONS & TRANSFERS								
Appropriation from Fund Balance	$ -	$ -	$ -	$ 5,894,962	$ 5,894,962	$ 6,145,240	$ 250,278	4%
Transfers from Other Funds	-	167,000	-	-	1,395,243	-	(1,395,243)	-100%
Total Appropriations & Transfers	**-**	**167,000**	**-**	**5,894,962**	**7,290,205**	**6,145,240**	**(1,144,965)**	**-16%**
REVENUE TOTALS	**$ 234,286,214**	**$ 243,794,480**	**$ 468,831,220**	**$ 234,967,230**	**$ 242,959,233**	**$ 250,606,315**	**$ 7,647,082**	**3%**

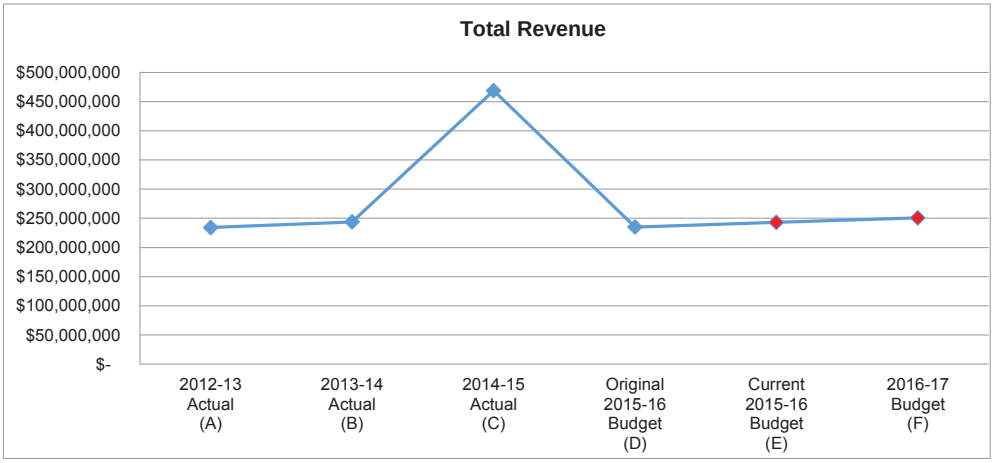


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Fund: 100 General Fund Expense Summary
Location: District Wide
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL SERVICES								
310 Certificated Salaries	$ 87,172,311	$ 85,561,606	$ 90,550,359	$ 93,641,150	$ 94,149,382	$ 97,384,825	$ 3,235,443	3%
320 Non-Certificated Salaries	26,807,303	30,402,432	31,977,509	33,496,691	33,998,808	35,345,412	1,346,604	4%
360 Employee Benefits	86,848,036	91,487,606	306,180,679	71,127,619	72,591,716	80,103,435	7,511,719	10%
Subtotal Personnel	**200,827,651**	**207,451,644**	**428,708,547**	**198,265,460**	**200,739,906**	**212,833,672**	**12,093,766**	**6%**
NON PERSONNEL SERVICES								
410 Professional & Technical Svc	1,866,568	2,012,899	2,538,623	2,640,540	3,018,136	3,405,250	387,114	13%
420 Staff Travel	578,784	602,096	744,614	876,680	925,948	805,846	(120,102)	-13%
425 Student Travel	483,517	480,909	592,882	619,344	692,114	700,526	8,412	1%
430 Utilities	1,381,658	1,583,998	1,924,505	2,084,820	1,975,450	1,731,740	(243,710)	-12%
435 Energy	4,320,265	4,312,587	5,159,703	5,278,238	6,011,176	5,578,540	(432,636)	-7%
440 Purchased Services	7,274,400	6,946,111	6,883,064	8,617,216	8,883,558	8,522,826	(360,732)	-4%
445 Insurance & Bond Premiums	1,582,425	1,624,643	1,811,022	1,936,454	2,492,469	2,514,564	22,095	1%
450 Supplies & Materials	11,224,638	9,227,124	9,403,985	13,298,082	17,060,228	13,467,499	(3,592,729)	-21%
480 Tuition	97,500	97,500	97,500	97,500	97,500	92,625	(4,875)	-5%
490 Other Expenses	91,299	217,152	398,619	444,207	470,138	730,896	260,758	55%
495 Indirect Cost	(989,365)	(713,380)	(643,954)	(953,960)	(985,420)	(677,163)	308,257	0%
510 Equipment	278,550	161,674	456,119	786,550	601,932	472,600	(129,332)	-21%
550 Transfers to Other Funds	1,306,620	5,588,638	6,464,982	976,099	976,099	426,894	(549,205)	-56%
Subtotal Non Personnel	**29,496,857**	**32,141,950**	**35,831,663**	**36,701,770**	**42,219,327**	**37,772,643**	**(4,446,684)**	**-11%**
LOCATION TOTALS	**$ 230,324,509**	**$ 239,593,593**	**$ 464,540,210**	**$ 234,967,230**	**$ 242,959,233**	**$ 250,606,315**	**$ 7,647,082**	**3%**

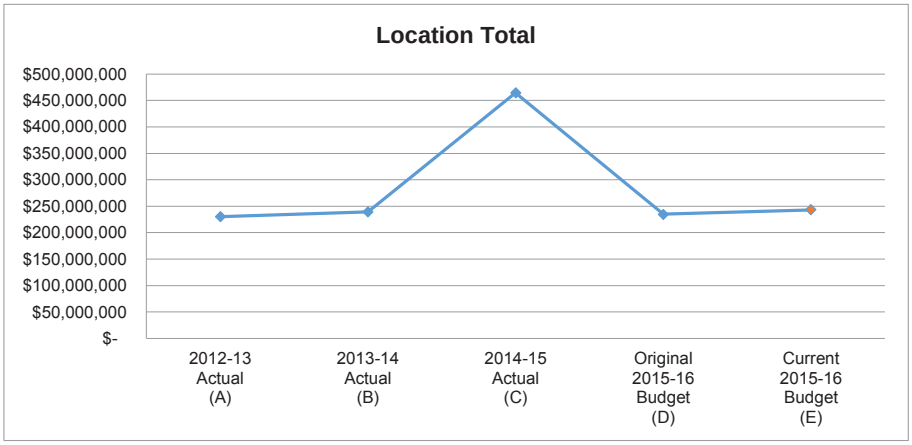
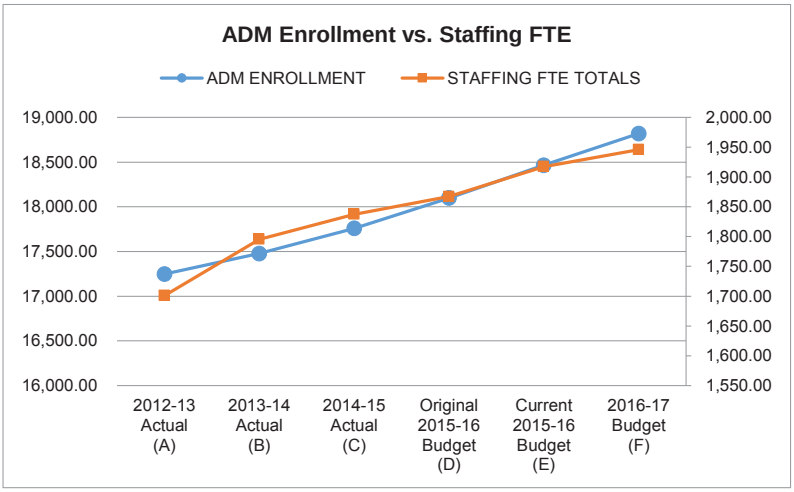


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Fund: 100 General Fund Staffing Summary
Location: District Wide
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,476.51**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
CERTIFIED FTE								
Director	4.85	8.85	8.85	8.85	8.35	8.35	-	0%
Supervisor	-	1.00	-	-	-	-	-	0%
Administrator	51.40	51.17	56.99	57.99	60.49	61.39	0.90	1%
Classroom Teacher	622.35	635.96	654.83	660.98	685.88	682.58	(3.30)	0%
SPED Teacher	171.19	176.25	178.83	184.94	172.21	180.21	8.00	5%
Specialist - Schools	98.99	122.62	141.89	144.39	137.53	132.78	(4.75)	-3%
Counselor	27.20	27.72	27.71	30.73	30.98	33.48	2.50	8%
Nurse	30.15	30.00	30.30	30.85	30.25	32.05	1.80	6%
Specialist - Department	109.33	116.28	102.61	101.44	116.98	116.74	(0.25)	0%
Certified Sub Total	**1,115.46**	**1,169.85**	**1,202.01**	**1,220.17**	**1,242.67**	**1,247.58**	**4.90**	**0%**
CLASSIFIED FTE								
Director	12.50	7.80	7.80	7.80	7.00	7.00	-	0%
Supervisor	22.00	17.50	19.50	20.50	22.50	22.00	(0.50)	-2%
Instructional Aides	224.73	241.53	249.14	253.54	273.78	286.05	12.27	4%
Support Staff	108.25	125.50	127.94	126.94	128.75	134.00	5.25	4%
Custodial Staff	105.20	109.85	109.60	115.60	113.35	118.48	5.13	5%
Specialist - Department	112.75	123.56	121.49	122.74	129.43	130.68	1.25	1%
Classified Sub Total	**585.43**	**625.74**	**635.47**	**647.12**	**674.81**	**698.21**	**23.39**	**3%**
STAFFING FTE TOTALS	**1,700.89**	**1,795.59**	**1,837.48**	**1,867.29**	**1,917.49**	**1,945.78**	**28.29**	**1%**



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

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Fund: 100 General Fund
Location: 001 Palmer High School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 3,865,324	$ 3,870,409	$ 4,109,712	$ 4,274,619	$ 4,176,065	$ 4,402,664	$ 226,599	5%
320 Non-Certificated Salaries	890,339	974,141	958,149	949,464	902,899	903,085	186	0%
360 Employee Benefits	2,064,703	2,173,879	2,151,808	2,216,982	2,145,001	2,518,494	373,493	17%
Subtotal Personnel	**6,820,366**	**7,018,429**	**7,219,669**	**7,441,065**	**7,223,965**	**7,824,243**	**600,278**	**8%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	4,237	11,312	19,997	3,960	8,523	13,460	4,937	58%
425 Student Travel	78,141	73,165	100,340	100,000	100,000	95,000	(5,000)	-5%
430 Utilities	42,537	41,725	46,771	47,912	32,520	33,672	1,152	4%
435 Energy	305,179	323,192	424,157	375,237	450,126	424,261	(25,865)	-6%
440 Purchased Services	14,200	17,678	24,090	20,000	20,000	19,000	(1,000)	-5%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	109,140	113,021	155,464	150,197	135,907	128,991	(6,916)	-5%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	23,727	20,227	23,139	9,215	22,559	18,254	(4,305)	-19%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	6,497	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**577,161**	**606,815**	**793,958**	**706,521**	**769,635**	**732,638**	**(36,997)**	**-5%**
LOCATION TOTALS	**$ 7,397,527**	**$ 7,625,244**	**$ 8,013,626**	**$ 8,147,586**	**$ 7,993,600**	**$ 8,556,881**	**$ 563,281**	**7%**

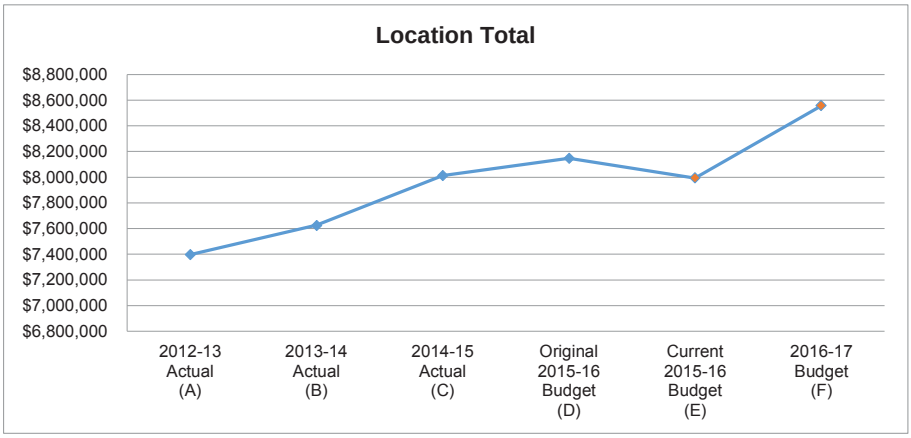
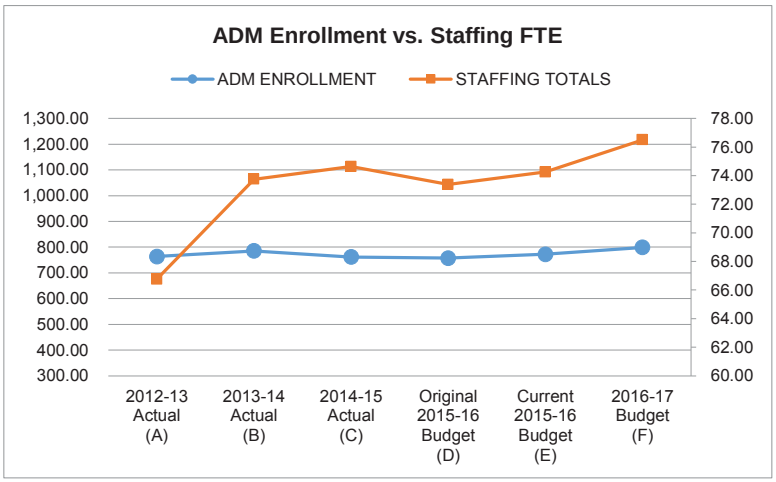


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Fund: 100 General Fund
Location: 001 Palmer High School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**763.50**	**785.45**	**761.89**	**757.00**	**772.04**	**799.00**	**26.96**	**3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	3.00	3.00	3.00	3.00	-	0%
Classroom Teacher	26.00	26.00	26.00	25.00	27.00	28.00	1.00	4%
SPED Teacher	9.00	9.00	8.00	8.00	9.00	9.00	-	0%
Specialist - Schools	7.00	10.00	11.50	11.50	9.00	9.00	-	0%
Counselor	2.50	2.50	2.50	3.00	3.00	4.00	1.00	33%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**47.50**	**50.50**	**52.00**	**51.50**	**52.00**	**54.00**	**2.00**	**4%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	8.75	11.75	11.63	10.38	10.75	10.75	-	0%
Support Staff	4.50	5.50	5.00	5.50	5.50	5.75	0.25	5%
Custodial Staff	6.00	6.00	6.00	6.00	6.00	6.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**19.25**	**23.25**	**22.63**	**21.88**	**22.25**	**22.50**	**0.25**	**1%**
STAFFING TOTALS	**66.75**	**73.75**	**74.63**	**73.38**	**74.25**	**76.50**	**2.25**	**3%**



Palmer High School was built in 1976 and underwent renovations in 1982 and 1987. Since 1999, it has housed the International Baccalaureate (IB) program. In addition to IB, Palmer High School hosts such programs as iTech/APEX, Business Professionals of America, Future Farmers of America, and several competitive sports teams. The Palmer High School pool is used by students and the public alike.

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Fund: 100 General Fund
Location: 002 Su-Valley Junior/Senior High School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,305,828	$ 1,366,622	$ 1,471,787	$ 1,538,014	$ 1,612,158	$ 1,505,737	$ (106,421)	-7%
320 Non-Certificated Salaries	347,872	361,582	356,859	340,185	372,188	358,309	(13,879)	-4%
360 Employee Benefits	692,766	708,123	738,472	799,998	836,040	876,100	40,060	5%
Subtotal Personnel	**2,346,466**	**2,436,327**	**2,567,117**	**2,678,197**	**2,820,386**	**2,740,146**	**(80,240)**	**-3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,053	1,186	1,320	1,320	1,320	1,320	-	0%
425 Student Travel	42,125	34,756	37,569	42,400	42,400	40,280	(2,120)	-5%
430 Utilities	5,737	8,134	7,698	10,105	9,953	9,805	(148)	-1%
435 Energy	186,137	140,506	177,693	224,517	218,290	147,503	(70,787)	-32%
440 Purchased Services	16,004	13,770	9,374	26,000	35,000	34,500	(500)	-1%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	21,320	26,436	33,273	27,384	30,488	22,496	(7,992)	-26%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,799	1,765	2,419	1,805	1,805	2,114	309	17%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**274,176**	**226,553**	**269,347**	**333,531**	**339,256**	**258,018**	**(81,238)**	**-24%**
LOCATION TOTALS	**$ 2,620,641**	**$ 2,662,880**	**$ 2,836,463**	**$ 3,011,728**	**$ 3,159,642**	**$ 2,998,164**	**$ (161,478)**	**-5%**

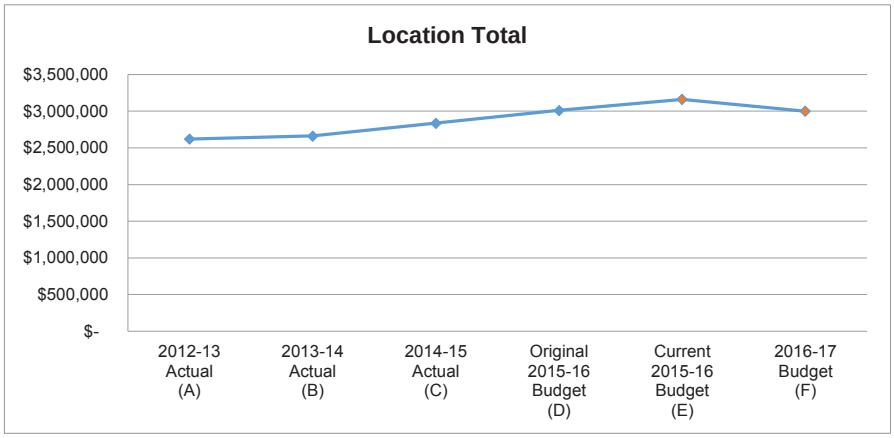
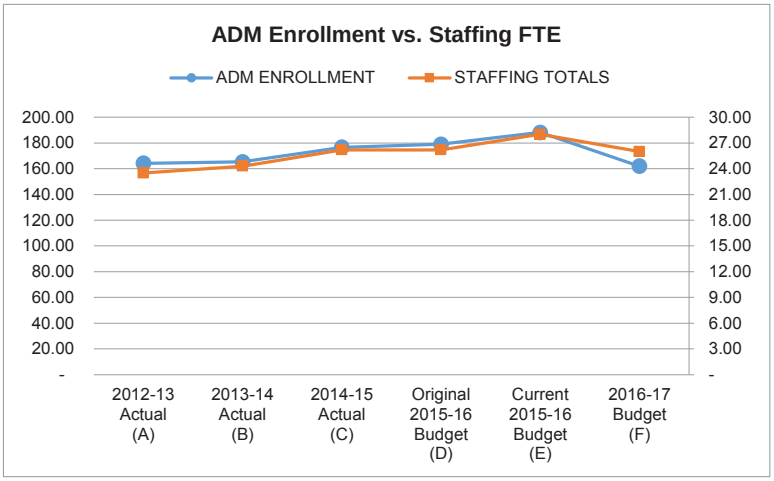


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Fund: 100 General Fund
Location: 002 Su-Valley Junior/Senior High School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**164.25**	**165.35**	**176.65**	**179.00**	**188.15**	**162.00**	**(26.15)**	**-14%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	9.00	9.56	10.06	10.06	11.00	10.00	(1.00)	-9%
SPED Teacher	2.00	1.49	2.00	2.00	2.00	2.00	-	0%
Specialist - Schools	3.00	3.75	3.75	3.75	3.75	2.75	(1.00)	-27%
Counselor	1.00	1.00	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	**16.50**	**17.30**	**18.31**	**18.31**	**19.25**	**17.25**	**(2.00)**	**-10%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	2.00	2.00	2.88	2.88	2.00	2.00	-	0%
Support Staff	2.00	2.00	2.00	2.00	3.75	3.75	-	0%
Custodial Staff	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**7.00**	**7.00**	**7.88**	**7.88**	**8.75**	**8.75**	**-**	**0%**
STAFFING TOTALS	**23.50**	**24.30**	**26.19**	**26.19**	**28.00**	**26.00**	**(2.00)**	**-7%**



Su-Valley Junior/Senior 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.

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Fund: 100 General Fund
Location: 003 Wasilla High School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 5,148,147	$ 5,035,417	$ 5,023,187	$ 5,034,457	$ 4,822,126	$ 4,654,022	$ (168,104)	-3%
320 Non-Certificated Salaries	1,263,953	1,327,562	1,330,039	1,226,751	1,177,071	1,157,203	(19,868)	-2%
360 Employee Benefits	2,808,137	2,869,110	2,763,175	2,755,406	2,607,829	2,769,872	162,043	6%
Subtotal Personnel	**9,220,237**	**9,232,089**	**9,116,401**	**9,016,614**	**8,607,026**	**8,581,097**	**(25,929)**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	57,205	64,130	64,213	73,544	73,544	73,544	-	0%
420 Staff Travel	10,917	6,145	6,573	4,460	7,426	4,435	(2,991)	-40%
425 Student Travel	78,101	78,495	98,334	101,500	99,716	95,000	(4,716)	-5%
430 Utilities	56,354	54,114	57,849	60,428	48,896	48,474	(422)	-1%
435 Energy	379,294	367,456	480,685	426,827	512,426	497,854	(14,572)	-3%
440 Purchased Services	405,143	29,206	25,586	28,000	25,914	25,650	(264)	-1%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	190,239	175,985	171,432	183,371	199,860	170,358	(29,502)	-15%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	13,426	14,588	15,927	15,245	15,245	14,293	(952)	-6%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	2,900	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,190,679**	**793,020**	**920,601**	**893,375**	**983,027**	**929,608**	**(53,419)**	**-5%**
LOCATION TOTALS	**$ 10,410,917**	**$ 10,025,108**	**$ 10,037,002**	**$ 9,909,989**	**$ 9,590,053**	**$ 9,510,705**	**$ (79,348)**	**-1%**

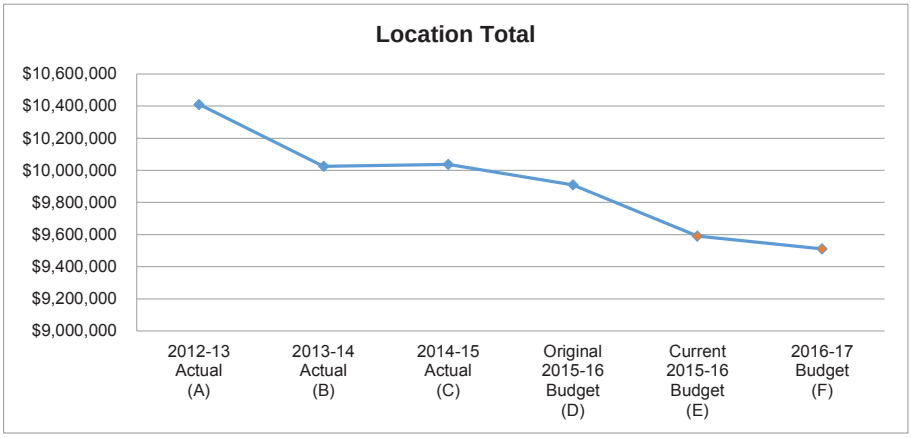
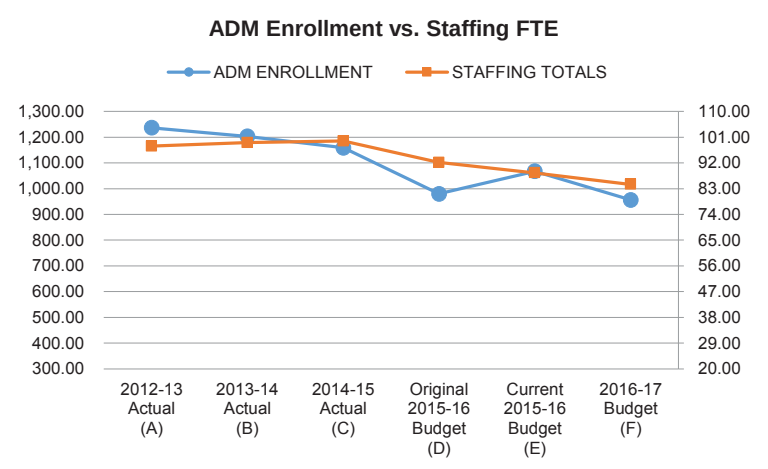


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Fund: 100 General Fund
Location: 003 Wasilla High School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**1,236.35**	**1,202.83**	**1,159.00**	**980.00**	**1,067.25**	**956.00**	**(111.25)**	**-10%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Classroom Teacher	42.00	40.50	40.00	36.00	37.00	33.00	(4.00)	-11%
SPED Teacher	11.00	12.00	12.00	12.00	9.00	9.00	-	0%
Specialist - Schools	7.00	8.00	9.00	7.50	7.00	7.00	-	0%
Counselor	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Nurse	1.10	1.10	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**68.10**	**68.60**	**69.00**	**63.50**	**61.00**	**57.00**	**(4.00)**	**-7%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	15.75	15.50	16.63	14.63	14.50	14.50	-	0%
Support Staff	7.00	7.00	6.00	6.00	6.00	6.00	-	0%
Custodial Staff	7.00	8.00	8.00	8.00	7.00	7.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**29.75**	**30.50**	**30.63**	**28.63**	**27.50**	**27.50**	**-**	**0%**
STAFFING TOTALS	**97.85**	**99.10**	**99.63**	**92.13**	**88.50**	**84.50**	**(4.00)**	**-5%**



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.

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Fund: 100 General Fund
Location: 005 Colony High School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 4,679,668	$ 4,520,845	$ 4,682,863	$ 4,838,759	$ 4,871,555	$ 4,963,348	$ 91,793	2%
320 Non-Certificated Salaries	776,423	900,376	911,166	901,342	922,034	904,086	(17,948)	-2%
360 Employee Benefits	2,172,061	2,186,465	2,214,895	2,277,059	2,337,038	2,555,828	218,790	9%
Subtotal Personnel	**7,628,152**	**7,607,685**	**7,808,925**	**8,017,160**	**8,130,627**	**8,423,262**	**292,635**	**4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	2,790	-	-	-	-	-	0%
420 Staff Travel	16,012	13,814	7,808	13,440	12,433	11,085	(1,348)	-11%
425 Student Travel	78,150	78,150	107,433	100,000	100,000	95,000	(5,000)	-5%
430 Utilities	18,398	15,799	18,190	20,150	19,836	20,846	1,010	5%
435 Energy	269,849	277,221	330,340	321,219	351,692	360,463	8,771	2%
440 Purchased Services	19,933	20,126	22,807	29,178	30,678	29,903	(775)	-3%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	177,425	169,469	180,127	205,194	206,226	195,303	(10,923)	-5%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	16,784	15,320	15,700	12,715	17,910	17,128	(782)	-4%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**596,551**	**592,688**	**682,405**	**701,896**	**738,775**	**729,728**	**(9,047)**	**-1%**
LOCATION TOTALS	**$ 8,224,703**	**$ 8,200,373**	**$ 8,491,330**	**$ 8,719,056**	**$ 8,869,402**	**$ 9,152,990**	**$ 283,588**	**3%**

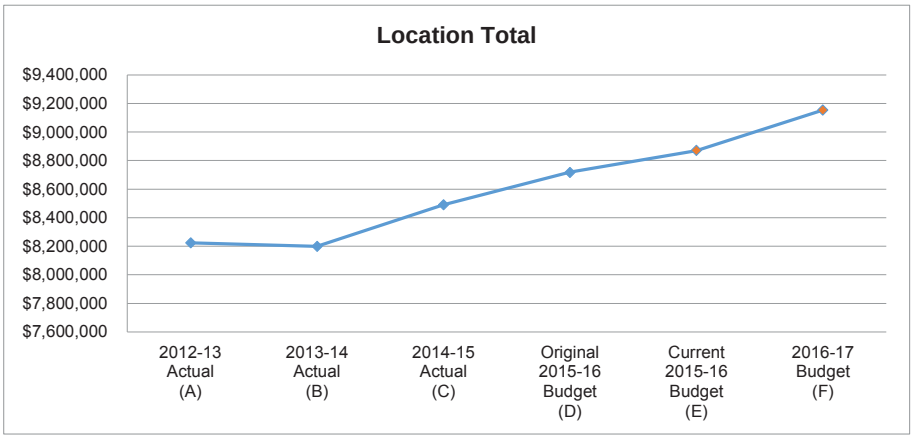
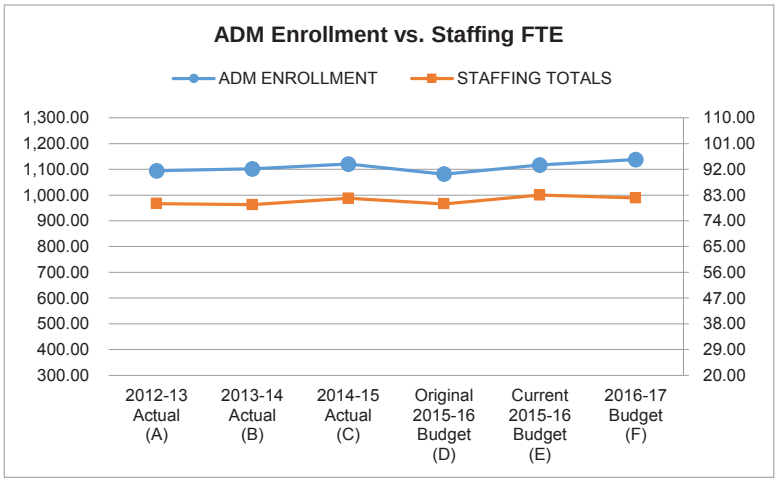


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Fund: 100 General Fund
Location: 005 Colony High School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**1,094.35**	**1,101.85**	**1,120.35**	**1,081.00**	**1,116.80**	**1,138.00**	**21.20**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Classroom Teacher	41.00	36.00	36.50	34.50	37.50	35.50	(2.00)	-5%
SPED Teacher	8.00	6.50	5.50	5.50	8.00	8.00	-	0%
Specialist - Schools	4.50	7.00	9.50	9.50	7.00	7.00	-	0%
Counselor	4.00	4.00	4.00	4.00	4.00	5.00	1.00	25%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**61.50**	**57.50**	**59.50**	**57.50**	**60.50**	**59.50**	**(1.00)**	**-2%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	6.50	9.13	10.38	10.38	9.50	9.50	-	0%
Support Staff	6.00	6.00	6.00	6.00	6.00	6.00	-	0%
Custodial Staff	6.00	7.00	6.00	6.00	7.00	7.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**18.50**	**22.13**	**22.38**	**22.38**	**22.50**	**22.50**	**-**	**0%**
STAFFING TOTALS	**80.00**	**79.63**	**81.88**	**79.88**	**83.00**	**82.00**	**(1.00)**	**-1%**



Colony High School was built in 1988 but the school was not occupied by students until the 1991 school year. Colony High 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.

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Fund: 100 General Fund
Location: 006 Burchell High School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 937,187	$ 1,271,950	$ 1,369,712	$ 1,454,368	$ 1,557,119	$ 1,564,720	$ 7,601	0%
320 Non-Certificated Salaries	248,133	352,406	331,802	269,750	256,529	248,968	(7,561)	-3%
360 Employee Benefits	523,945	722,620	705,193	719,045	750,194	817,731	67,537	9%
Subtotal Personnel	**1,709,265**	**2,346,976**	**2,406,708**	**2,443,163**	**2,563,842**	**2,631,419**	**67,577**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	3,166	1,320	4,000	1,320	2,640	3,960	1,320	50%
425 Student Travel	233	415	-	300	300	-	(300)	-100%
430 Utilities	11,348	11,145	11,875	13,249	11,384	10,918	(466)	-4%
435 Energy	65,790	61,669	81,788	75,764	86,803	81,938	(4,865)	-6%
440 Purchased Services	1,055	388,396	387,887	388,607	388,607	388,607	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	21,188	36,785	31,679	40,533	40,533	34,080	(6,453)	-16%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,826	1,750	2,670	2,650	2,650	2,707	57	2%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**104,605**	**501,481**	**519,899**	**522,423**	**532,917**	**522,210**	**(10,707)**	**-2%**
LOCATION TOTALS	**$ 1,813,870**	**$ 2,848,457**	**$ 2,926,606**	**$ 2,965,586**	**$ 3,096,759**	**$ 3,153,629**	**$ 56,870**	**2%**

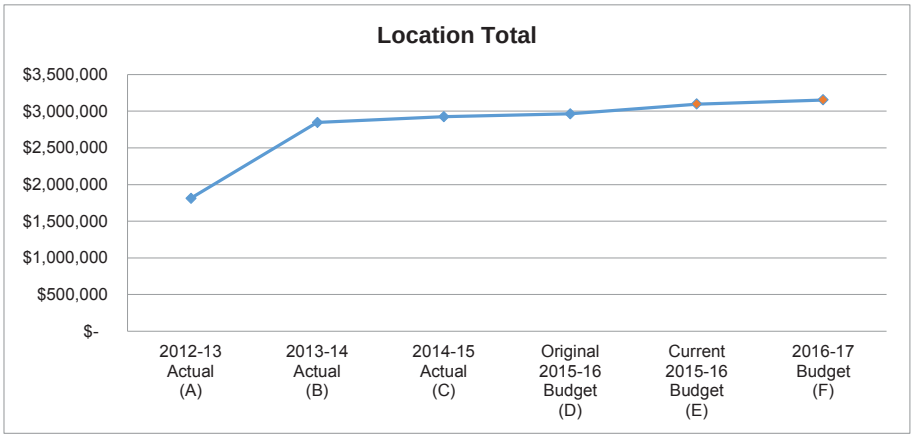
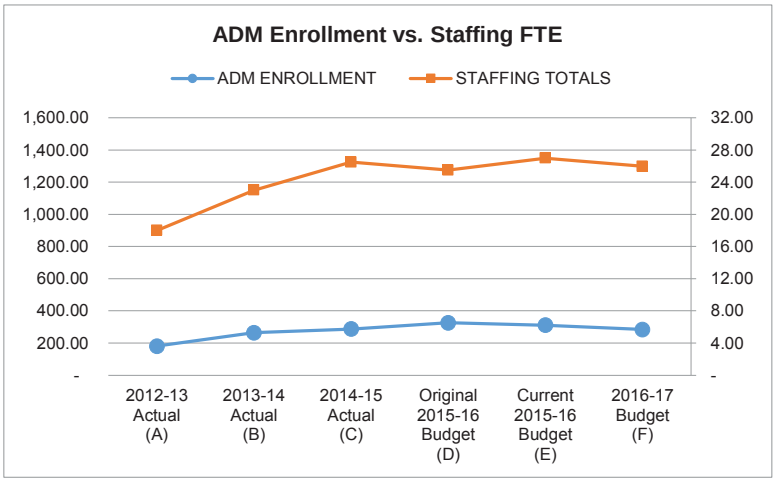


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Fund: 100 General Fund
Location: 006 Burchell High School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**180.20**	**264.50**	**287.10**	**326.00**	**310.60**	**284.00**	**(26.60)**	**-9%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.49	2.49	2.49	2.49	-	0%
Classroom Teacher	8.00	7.00	8.00	7.00	10.50	9.50	(1.00)	-10%
SPED Teacher	2.00	2.00	1.50	1.50	1.99	1.99	-	0%
Specialist - Schools	0.50	4.00	6.00	6.00	3.00	3.00	-	0%
Counselor	1.00	1.00	1.00	1.00	1.50	1.50	-	0%
Nurse	0.50	0.50	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**13.00**	**15.50**	**18.99**	**18.99**	**20.48**	**19.48**	**(1.00)**	**-5%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.00	2.50	2.50	1.50	1.00	1.00	-	0%
Support Staff	2.00	3.00	3.00	3.00	3.50	3.50	-	0%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**5.00**	**7.50**	**7.50**	**6.50**	**6.50**	**6.50**	**-**	**0%**
STAFFING TOTALS	**18.00**	**23.00**	**26.49**	**25.49**	**26.98**	**25.98**	**(1.00)**	**-4%**



Burchell High School was built in 1994. Known as the "Alternative High School," Burchell High School hosts a myriad of programs designed to help students be successful in the workplace. This includes: teaching students how to run the café located within the school, providing food and clothing to students in need, and partnering with students to help them find housing and transportation. The school also offers Advance Path and provides day care for their students' children to attend while their parents are in class.

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Fund: 100 General Fund
Location: 007 Houston High School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,015,746	$ 2,027,715	$ 2,080,769	$ 2,207,524	$ 2,138,601	$ 2,120,393	$ (18,208)	-1%
320 Non-Certificated Salaries	445,011	290,350	335,286	313,408	342,870	322,683	(20,187)	-6%
360 Employee Benefits	1,078,864	999,542	988,045	1,027,602	1,045,501	1,097,902	52,401	5%
Subtotal Personnel	**3,539,622**	**3,317,607**	**3,404,099**	**3,548,534**	**3,526,972**	**3,540,978**	**14,006**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	3,769	4,015	3,151	1,620	2,740	3,115	375	14%
425 Student Travel	65,911	62,671	77,928	75,000	75,000	71,250	(3,750)	-5%
430 Utilities	9,628	9,630	10,222	11,092	11,610	12,399	789	7%
435 Energy	170,383	159,210	202,766	184,264	215,742	210,808	(4,934)	-2%
440 Purchased Services	29,048	28,278	35,810	44,707	46,134	44,667	(1,467)	-3%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	60,880	65,162	58,921	73,153	68,400	63,651	(4,749)	-7%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	3,648	4,789	4,862	4,670	4,670	4,436	(234)	-5%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**343,267**	**333,755**	**393,661**	**394,506**	**424,296**	**410,326**	**(13,970)**	**-3%**
LOCATION TOTALS	**$ 3,882,889**	**$ 3,651,361**	**$ 3,797,760**	**$ 3,943,040**	**$ 3,951,268**	**$ 3,951,304**	**$ 36**	**0%**

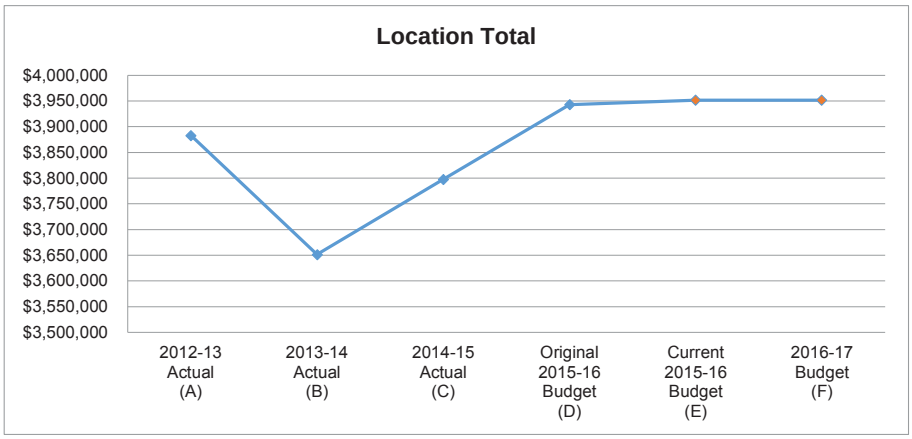
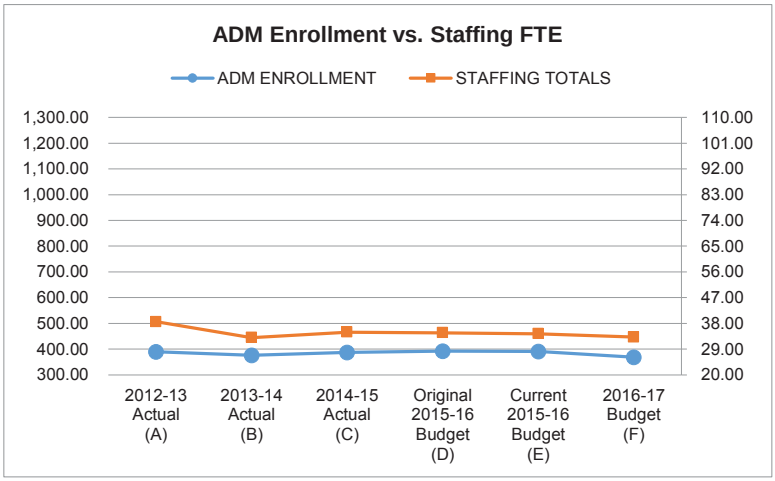


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Fund: 100 General Fund
Location: 007 Houston High School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**389.20**	**375.55**	**386.60**	**392.00**	**390.75**	**368.00**	**(22.75)**	**-6%**
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	14.50	14.00	14.00	12.00	(2.00)	-14%
SPED Teacher	5.00	5.00	5.00	5.00	6.00	6.00	-	0%
Specialist - Schools	3.50	4.00	4.50	4.50	4.00	4.00	-	0%
Counselor	1.00	1.23	1.23	1.50	1.50	1.50	-	0%
Nurse	0.80	0.80	0.80	0.80	-	0.80	0.80	100%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**26.80**	**27.03**	**28.03**	**27.80**	**27.50**	**26.30**	**(1.20)**	**-4%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	5.25	0.50	1.38	1.38	1.38	1.38	-	0%
Support Staff	3.50	3.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	3.00	2.50	2.50	2.50	2.50	2.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**11.75**	**6.00**	**6.88**	**6.88**	**6.88**	**6.88**	**-**	**0%**
STAFFING TOTALS	**38.55**	**33.03**	**34.91**	**34.68**	**34.38**	**33.18**	**(1.20)**	**-3%**



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.

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Fund: 100 General Fund
Location: 010 Palmer Junior Middle School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,985,987	$ 2,920,834	$ 2,960,897	$ 3,082,579	$ 2,971,952	$ 2,954,664	$ (17,288)	-1%
320 Non-Certificated Salaries	600,717	573,182	605,777	604,956	614,682	654,003	39,321	6%
360 Employee Benefits	1,574,935	1,575,495	1,528,347	1,601,932	1,545,421	1,678,337	132,916	9%
Subtotal Personnel	**5,161,639**	**5,069,511**	**5,095,020**	**5,289,467**	**5,132,055**	**5,287,004**	**154,949**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	2,090	2,097	2,333	3,190	3,190	2,656	(534)	-17%
425 Student Travel	-	3,164	415	1,500	1,500	1,425	(75)	-5%
430 Utilities	17,890	20,475	18,657	21,892	19,390	18,980	(410)	-2%
435 Energy	150,501	148,464	180,853	172,465	192,204	186,925	(5,279)	-3%
440 Purchased Services	7,006	3,177	2,686	4,500	4,500	4,275	(225)	-5%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	59,943	44,105	57,892	76,489	76,989	68,871	(8,118)	-11%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	533	65	676	750	750	475	(275)	-37%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	4,995	5,000	5,000	3,800	(1,200)	-24%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**237,963**	**221,548**	**268,507**	**285,786**	**303,523**	**287,407**	**(16,116)**	**-5%**
LOCATION TOTALS	**$ 5,399,602**	**$ 5,291,058**	**$ 5,363,527**	**$ 5,575,253**	**$ 5,435,578**	**$ 5,574,411**	**$ 138,833**	**3%**

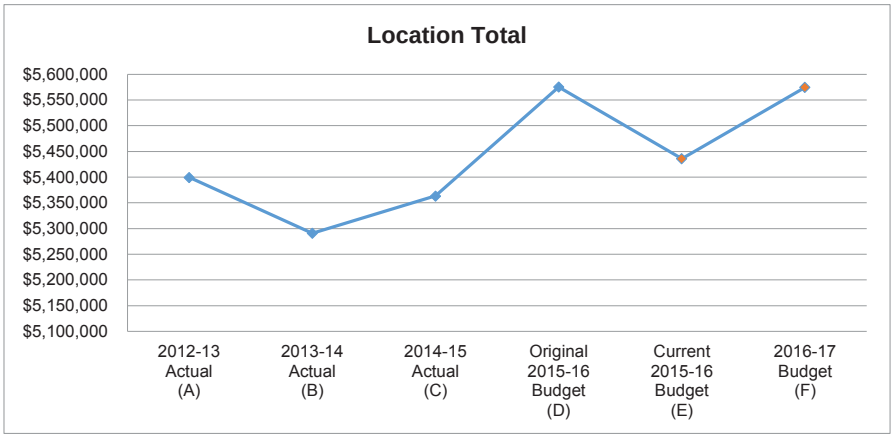
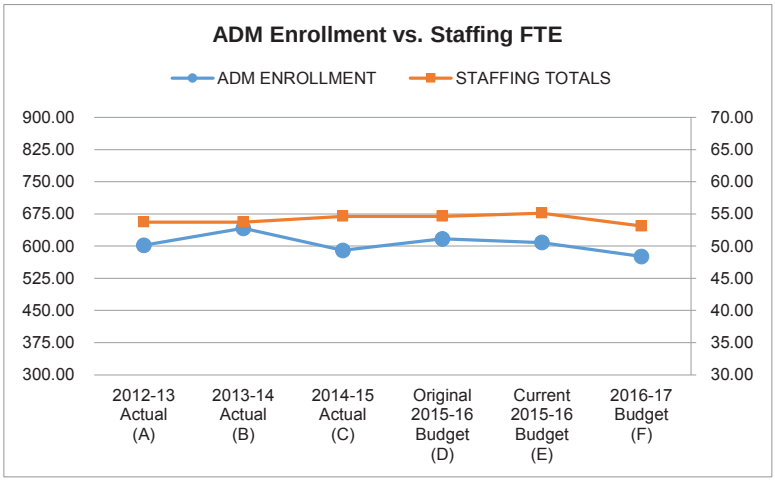


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Fund: 100 General Fund
Location: 010 Palmer Junior Middle School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**601.90**	**641.50**	**589.90**	**617.00**	**608.50**	**576.00**	**(32.50)**	**-5%**
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	24.00	24.00	24.00	22.00	(2.00)	-8%
SPED Teacher	8.50	8.00	8.00	8.00	7.00	7.00	-	0%
Specialist - Schools	1.00	1.00	2.00	2.00	2.00	2.00	-	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**	**38.00**	**39.00**	**39.00**	**38.00**	**36.00**	**(2.00)**	**-5%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	7.25	7.75	7.63	7.63	9.13	9.13	-	0%
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	**15.25**	**15.75**	**15.63**	**15.63**	**17.13**	**17.13**	**-**	**0%**
STAFFING TOTALS	**53.75**	**53.75**	**54.63**	**54.63**	**55.13**	**53.13**	**(2.00)**	**-4%**



Palmer Junior Middle School, built in 1953, is one of the oldest schools in the Mat-Su Valley. The school functioned as the original Palmer High Schol until 1976. The STEM (Science, Technology, Engineering, and Math) program, established in the 2012-2013 school year, is quickly gaining momentum. Sports activities at Palmer Junior Middle School include wrestling, track and field, Native Youth Olympics, and both girls and boys volleyball.

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Fund: 100 General Fund
Location: 011 Wasilla Middle School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 3,434,153	$ 3,436,813	$ 3,427,162	$ 2,995,173	$ 2,797,746	$ 2,873,664	$ 75,918	3%
320 Non-Certificated Salaries	678,479	695,839	748,673	730,208	599,271	585,541	(13,730)	-2%
360 Employee Benefits	1,760,610	1,857,410	1,825,276	1,623,505	1,481,194	1,628,873	147,679	10%
Subtotal Personnel	**5,873,243**	**5,990,062**	**6,001,112**	**5,348,886**	**4,878,211**	**5,088,078**	**209,867**	**4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	57,205	64,130	65,611	73,544	73,544	73,554	10	0%
420 Staff Travel	3,060	3,060	3,060	2,040	2,040	2,040	-	0%
425 Student Travel	60	-	-	-	-	-	-	0%
430 Utilities	24,952	23,287	23,263	25,650	21,998	21,830	(168)	-1%
435 Energy	214,168	228,783	260,946	263,961	277,542	282,923	5,381	2%
440 Purchased Services	2,585	5,293	3,269	1,500	1,500	-	(1,500)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	76,925	91,553	54,365	78,918	76,026	76,428	402	1%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	55	30	963	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**379,009**	**416,137**	**411,477**	**445,613**	**452,650**	**456,775**	**4,125**	**1%**
LOCATION TOTALS	**$ 6,252,252**	**$ 6,406,198**	**$ 6,412,589**	**$ 5,794,499**	**$ 5,330,861**	**$ 5,544,853**	**$ 213,992**	**4%**

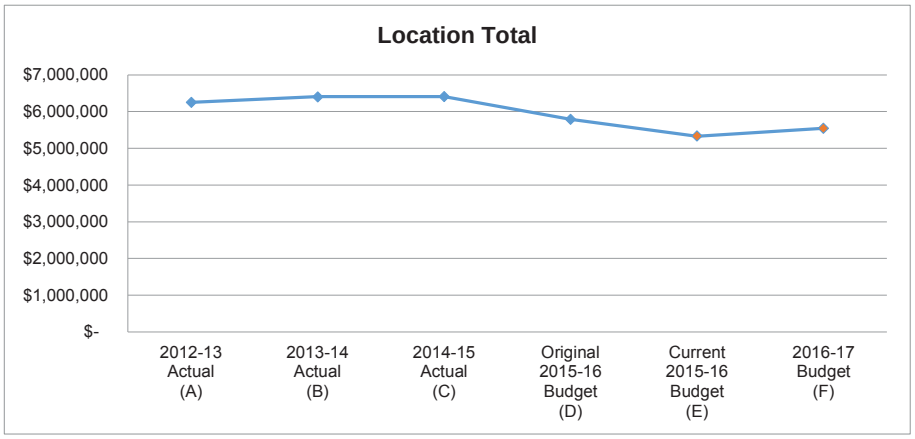
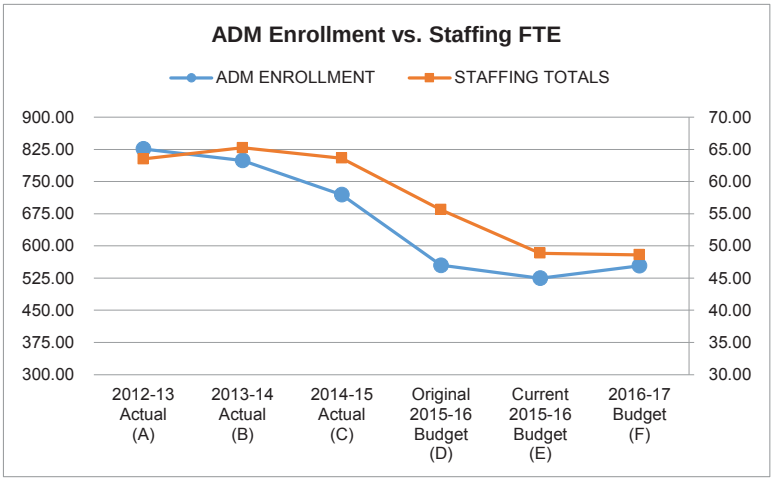


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Fund: 100 General Fund
Location: 011 Wasilla Middle School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**826.30**	**799.15**	**719.35**	**555.00**	**524.95**	**554.00**	**29.05**	**6%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	3.00	3.00	3.00	2.00	2.00	2.00	-	0%
Classroom Teacher	31.00	30.00	28.00	22.00	21.00	21.00	-	0%
SPED Teacher	8.00	8.00	8.00	8.00	6.00	6.00	-	0%
Specialist - Schools	1.00	2.00	2.00	2.00	2.00	2.00	-	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	**46.00**	**46.00**	**44.00**	**37.00**	**34.00**	**34.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	8.50	9.25	10.63	9.63	6.88	6.63	(0.25)	-4%
Support Staff	4.00	5.00	4.00	4.00	4.00	4.00	-	0%
Custodial Staff	5.00	5.00	5.00	5.00	4.00	4.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**17.50**	**19.25**	**19.63**	**18.63**	**14.88**	**14.63**	**(0.25)**	**-2%**
STAFFING TOTALS	**63.50**	**65.25**	**63.63**	**55.63**	**48.88**	**48.63**	**(0.25)**	**-1%**



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. The STEM program was established at Wasilla Middle School during the 2012-2013 school year.

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Fund: 100 General Fund
Location: 012 Colony Middle School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,780,798	$ 2,831,699	$ 2,889,904	$ 3,047,860	$ 3,126,731	$ 3,248,251	$ 121,520	4%
320 Non-Certificated Salaries	551,835	585,126	620,533	631,778	716,182	748,157	31,975	4%
360 Employee Benefits	1,389,012	1,500,859	1,554,226	1,607,946	1,696,450	1,874,447	177,997	10%
Subtotal Personnel	**4,721,645**	**4,917,684**	**5,064,663**	**5,287,584**	**5,539,363**	**5,870,855**	**331,492**	**6%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	4,497	-	-	-	-	-	0%
420 Staff Travel	3,266	4,504	5,193	3,533	4,341	4,890	549	13%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	10,000	11,234	9,156	12,142	12,403	12,583	180	1%
435 Energy	171,771	158,621	186,543	184,496	198,417	197,663	(754)	0%
440 Purchased Services	4,678	3,982	2,940	3,058	3,058	3,058	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	66,888	66,492	67,851	98,876	103,427	99,777	(3,650)	-4%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,228	1,193	1,228	1,300	-	1,425	1,425	100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**257,831**	**250,523**	**272,910**	**303,405**	**321,646**	**319,396**	**(2,250)**	**-1%**
LOCATION TOTALS	**$ 4,979,476**	**$ 5,168,207**	**$ 5,337,573**	**$ 5,590,989**	**$ 5,861,009**	**$ 6,190,251**	**$ 329,242**	**6%**

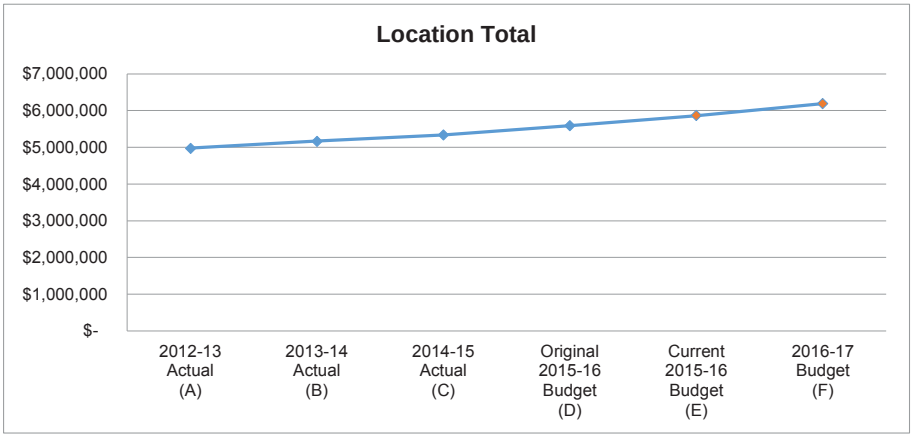
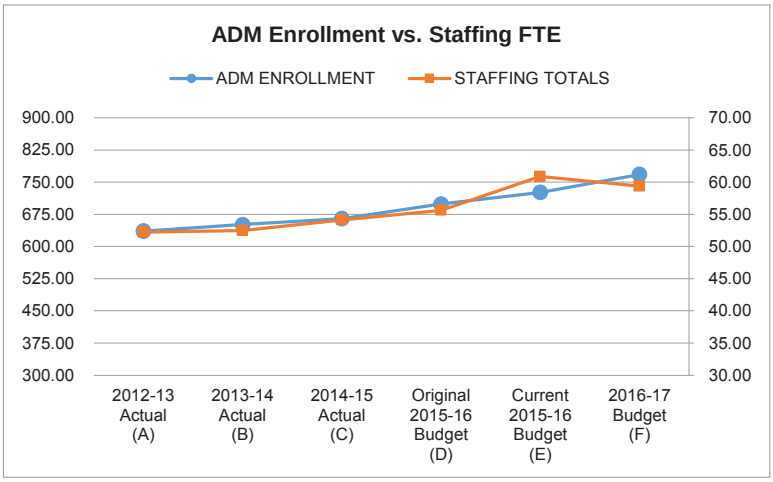


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Fund: 100 General Fund
Location: 012 Colony Middle School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**635.85**	**651.40**	**665.15**	**699.00**	**726.10**	**768.00**	**41.90**	**6%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	25.00	24.00	24.50	26.00	28.50	27.00	(1.50)	-5%
SPED Teacher	5.00	7.00	7.00	7.00	7.00	7.00	-	0%
Specialist - Schools	1.00	2.00	2.00	2.00	2.00	2.00	-	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	**36.00**	**38.00**	**38.50**	**40.00**	**42.50**	**41.00**	**(1.50)**	**-4%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	7.25	7.50	7.63	7.63	9.38	9.38	-	0%
Support Staff	5.00	4.00	5.00	5.00	5.00	5.00	-	0%
Custodial Staff	4.00	3.00	3.00	3.00	4.00	4.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**16.25**	**14.50**	**15.63**	**15.63**	**18.38**	**18.38**	**-**	**0%**
STAFFING TOTALS	**52.25**	**52.50**	**54.13**	**55.63**	**60.88**	**59.38**	**(1.50)**	**-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, established in the 2012-2013 school year. Colony Middle School also has strong athletic and music programs.

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Fund: 100 General Fund
Location: 013 Teeland Middle School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,946,985	$ 3,054,370	$ 3,152,776	$ 3,104,066	$ 3,283,156	$ 3,350,963	$ 67,807	2%
320 Non-Certificated Salaries	679,083	645,086	649,390	671,721	699,604	727,899	28,295	4%
360 Employee Benefits	1,631,653	1,710,004	1,658,239	1,648,381	1,761,193	1,963,256	202,063	11%
Subtotal Personnel	**5,257,721**	**5,409,460**	**5,460,404**	**5,424,168**	**5,743,953**	**6,042,118**	**298,165**	**5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	887	-	-	-	-	-	0%
420 Staff Travel	2,872	3,075	5,564	4,360	3,040	2,990	(50)	-2%
425 Student Travel	1,982	7,811	650	500	500	475	(25)	-5%
430 Utilities	8,770	8,476	9,072	10,481	10,793	10,693	(100)	-1%
435 Energy	184,782	173,624	212,747	200,459	226,184	224,991	(1,193)	-1%
440 Purchased Services	6,957	2,011	4,168	2,500	2,500	2,375	(125)	-5%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	59,044	69,882	73,359	94,321	91,409	106,840	15,431	17%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	67	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**264,407**	**265,832**	**305,561**	**312,621**	**334,426**	**348,364**	**13,938**	**4%**
LOCATION TOTALS	**$ 5,522,128**	**$ 5,675,292**	**$ 5,765,965**	**$ 5,736,789**	**$ 6,078,379**	**$ 6,390,482**	**$ 312,103**	**5%**

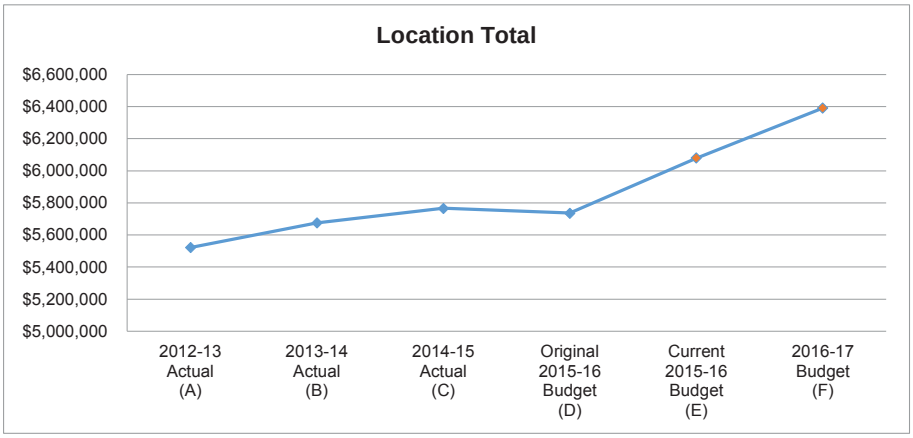
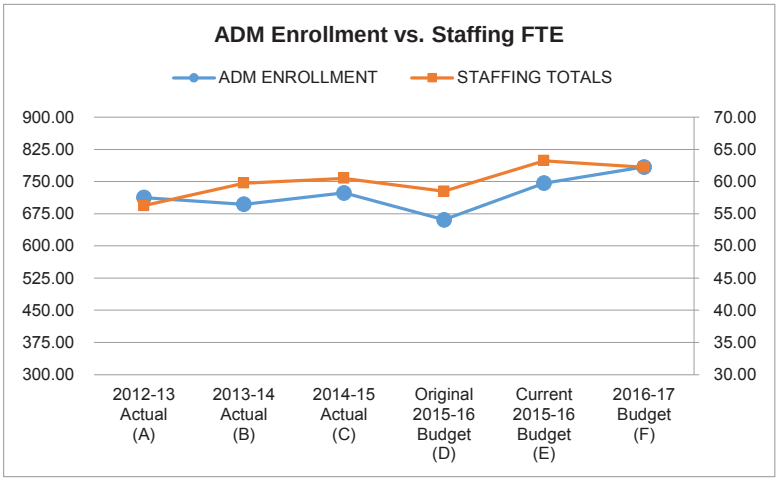


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Fund: 100 General Fund
Location: 013 Teeland Middle School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**712.95**	**696.95**	**723.75**	**661.00**	**746.50**	**784.00**	**37.50**	**5%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	25.00	27.00	28.00	27.00	31.00	29.00	(2.00)	-6%
SPED Teacher	8.00	8.00	8.00	8.00	7.00	8.00	1.00	14%
Specialist - Schools	1.00	2.00	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	**39.00**	**42.00**	**43.00**	**41.00**	**44.00**	**43.00**	**(1.00)**	**-2%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	9.25	9.75	9.50	9.50	11.25	11.25	-	0%
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	**17.25**	**17.75**	**17.50**	**17.50**	**19.25**	**19.25**	**-**	**0%**
STAFFING TOTALS	**56.25**	**59.75**	**60.50**	**58.50**	**63.25**	**62.25**	**(1.00)**	**-2%**



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, established in the 2012-2013 school year.

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Fund: 100 General Fund
Location: 014 Houston Middle School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,832,287	$ 1,863,651	$ 1,817,913	$ 1,816,044	$ 1,716,346	$ 1,838,732	$ 122,386	7%
320 Non-Certificated Salaries	439,668	509,457	539,930	511,421	488,533	499,027	10,494	2%
360 Employee Benefits	1,005,323	1,082,712	1,050,347	1,029,096	1,020,511	1,156,946	136,435	13%
Subtotal Personnel	**3,277,278**	**3,455,820**	**3,408,190**	**3,356,561**	**3,225,390**	**3,494,705**	**269,315**	**8%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	2,272	3,315	2,114	720	2,040	2,040	-	0%
425 Student Travel	-	-	661	-	-	-	-	0%
430 Utilities	9,959	11,449	10,485	12,580	11,701	10,897	(804)	-7%
435 Energy	150,221	145,851	173,026	171,309	184,513	182,500	(2,013)	-1%
440 Purchased Services	16,493	13,815	11,917	21,107	21,107	21,107	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	44,943	46,644	33,214	47,609	45,434	44,561	(873)	-2%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	250	79	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**224,138**	**221,154**	**231,418**	**253,325**	**264,795**	**261,105**	**(3,690)**	**-1%**
LOCATION TOTALS	**$ 3,501,416**	**$ 3,676,974**	**$ 3,639,608**	**$ 3,609,886**	**$ 3,490,185**	**$ 3,755,810**	**$ 265,625**	**8%**

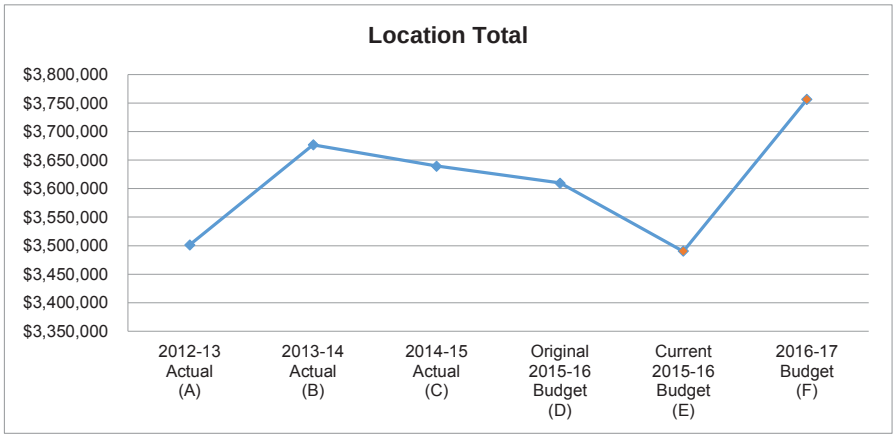
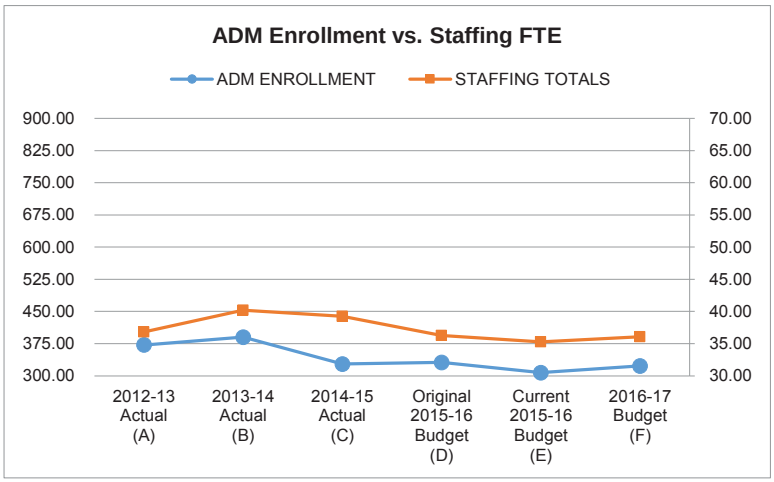


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Fund: 100 General Fund
Location: 014 Houston Middle School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**371.65**	**390.15**	**327.35**	**331.00**	**307.15**	**323.00**	**15.85**	**5%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	16.00	15.00	14.50	12.50	13.50	13.50	-	0%
SPED Teacher	5.00	6.00	6.00	6.00	5.00	6.00	1.00	20%
Specialist - Schools	0.50	1.50	2.50	2.50	1.50	1.50	-	0%
Counselor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Nurse	0.80	0.80	1.00	1.00	1.00	0.80	(0.20)	-20%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**25.30**	**26.30**	**27.00**	**25.00**	**24.00**	**24.80**	**0.80**	**3%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	6.00	7.88	6.25	5.25	5.25	5.25	-	0%
Support Staff	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.50	3.00	3.00	3.00	3.00	3.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**11.50**	**13.88**	**12.25**	**11.25**	**11.25**	**11.25**	**-**	**0%**
STAFFING TOTALS	**36.80**	**40.18**	**39.25**	**36.25**	**35.25**	**36.05**	**0.80**	**2%**



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, established in the 2012-2013 school year, the STEM (Science, Technology, Engineering, and Math) program.

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Fund: 100 General Fund
Location: 030 Big Lake Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,873,439	$ 1,996,665	$ 2,129,022	$ 2,216,858	$ 2,198,039	$ 2,204,180	$ 6,141	0%
320 Non-Certificated Salaries	495,204	483,542	492,428	543,400	524,863	538,142	13,279	3%
360 Employee Benefits	1,098,397	1,143,672	1,214,241	1,263,160	1,281,445	1,417,629	136,184	11%
Subtotal Personnel	**3,467,040**	**3,623,880**	**3,835,692**	**4,023,418**	**4,004,347**	**4,159,951**	**155,604**	**4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	792	991	2,229	1,020	1,420	957	(463)	-33%
425 Student Travel	3,189	-	-	-	-	-	-	0%
430 Utilities	7,219	9,604	11,355	10,170	11,000	12,952	1,952	18%
435 Energy	56,938	67,967	67,601	88,258	79,478	71,356	(8,122)	-10%
440 Purchased Services	9,093	6,963	6,611	20,900	20,900	20,527	(373)	-2%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	33,039	48,612	49,506	49,034	44,202	39,214	(4,988)	-11%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	640	500	855	475	(380)	-44%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**110,271**	**134,136**	**137,942**	**169,882**	**157,855**	**145,481**	**(12,374)**	**-8%**
LOCATION TOTALS	**$ 3,577,310**	**$ 3,758,015**	**$ 3,973,633**	**$ 4,193,300**	**$ 4,162,202**	**$ 4,305,432**	**$ 143,230**	**3%**

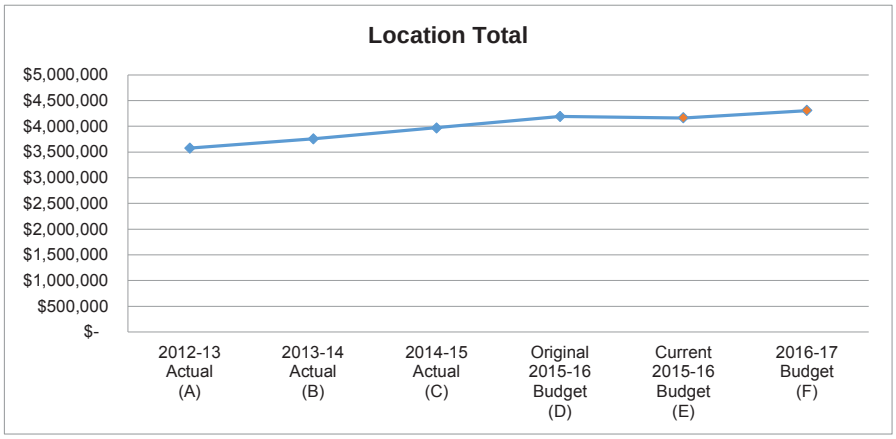
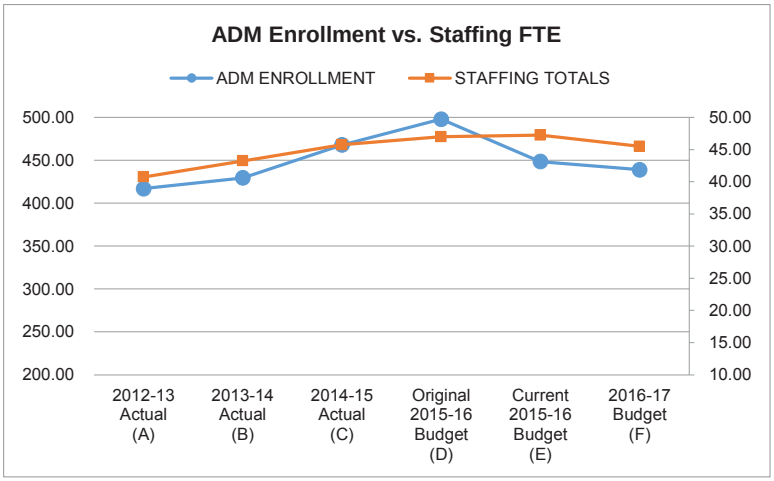


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Fund: 100 General Fund
Location: 030 Big Lake Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**416.97**	**429.45**	**467.95**	**498.00**	**448.60**	**439.00**	**(9.60)**	**-2%**
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	18.00	19.00	19.00	18.00	(1.00)	-5%
SPED Teacher	6.00	7.00	8.00	8.00	7.00	7.00	-	0%
Specialist - Schools	3.00	4.00	4.00	4.00	5.00	4.50	(0.50)	-10%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**28.00**	**30.00**	**32.00**	**33.00**	**33.00**	**31.50**	**(1.50)**	**-5%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	8.25	7.75	8.25	8.50	8.50	8.25	(0.25)	-3%
Support Staff	2.00	3.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.75	2.75	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**12.75**	**13.25**	**13.75**	**14.00**	**14.25**	**14.00**	**(0.25)**	**-2%**
STAFFING TOTALS	**40.75**	**43.25**	**45.75**	**47.00**	**47.25**	**45.50**	**(1.75)**	**-4%**



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.

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Fund: 100 General Fund
Location: 031 Glacier View School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 427,350	$ 425,329	$ 409,805	$ 440,964	$ 420,747	$ 390,636	$ (30,111)	-7%
320 Non-Certificated Salaries	146,526	146,553	152,472	153,898	153,768	155,202	1,434	1%
360 Employee Benefits	262,404	272,292	263,617	274,988	271,118	274,060	2,942	1%
Subtotal Personnel	**836,279**	**844,175**	**825,894**	**869,850**	**845,633**	**819,898**	**(25,735)**	**-3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	551	-	1,320	2,640	1,320	2,640	1,320	100%
425 Student Travel	2,943	2,133	1,739	4,500	4,500	4,275	(225)	-5%
430 Utilities	552	1,662	734	2,159	1,660	1,657	(3)	0%
435 Energy	65,865	69,890	67,321	75,996	73,090	50,695	(22,395)	-31%
440 Purchased Services	-	700	-	728	728	728	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	4,150	8,266	8,065	3,279	3,279	2,393	(886)	-27%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	351	400	410	488	488	464	(24)	-5%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**74,412**	**83,051**	**79,589**	**89,790**	**85,065**	**62,852**	**(22,213)**	**-26%**
LOCATION TOTALS	**$ 910,691**	**$ 927,225**	**$ 905,483**	**$ 959,640**	**$ 930,698**	**$ 882,750**	**$ (47,948)**	**-5%**

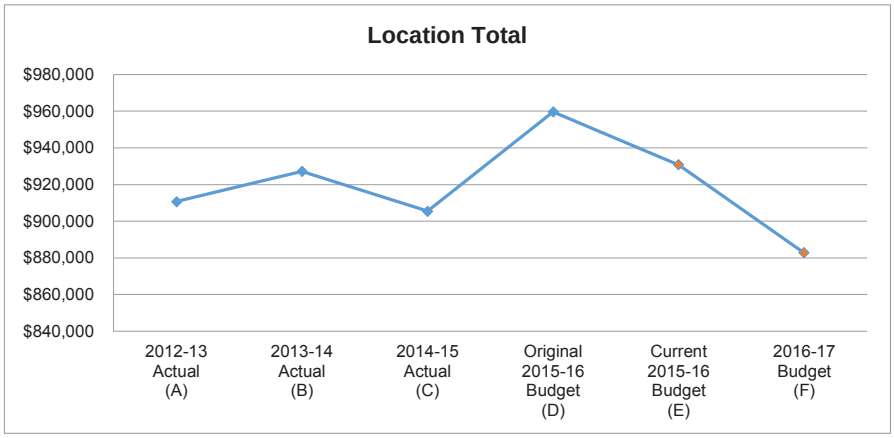
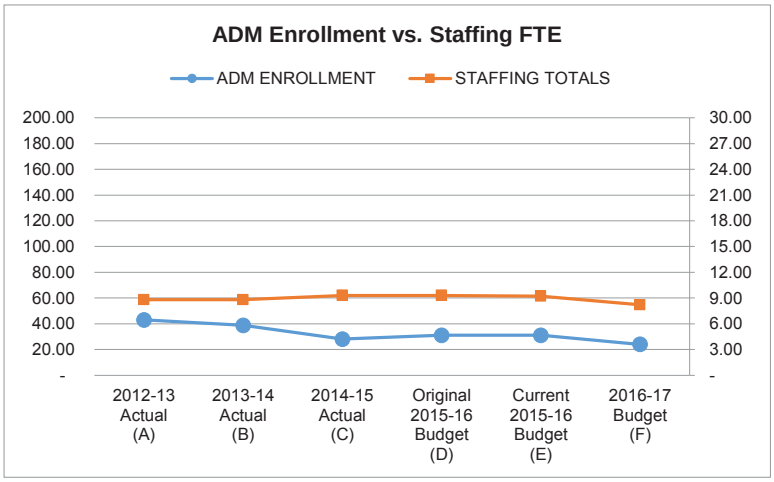


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Fund: 100 General Fund
Location: 031 Glacier View School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**43.00**	**38.75**	**28.00**	**31.00**	**31.00**	**24.00**	**(7.00)**	**-23%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	0.50	0.50	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	4.50	3.50	3.50	3.50	3.50	2.50	(1.00)	-29%
SPED Teacher	0.50	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Schools	-	0.50	0.60	0.60	0.50	0.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.10	0.10	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**5.60**	**5.60**	**6.10**	**6.10**	**6.00**	**5.00**	**(1.00)**	**-17%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.20	1.20	1.20	1.20	1.20	1.20	-	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**	**3.20**	**3.20**	**3.20**	**-**	**0%**
STAFFING TOTALS	**8.80**	**8.80**	**9.30**	**9.30**	**9.20**	**8.20**	**(1.00)**	**-11%**



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 new zamboni shed. The school building, built in 1995, is a common gathering place for the local community.

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Fund: 100 General Fund
Location: 032 Iditarod Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,672,947	$ 1,730,106	$ 1,866,283	$ 1,783,197	$ 1,741,405	$ 1,865,465	$ 124,060	7%
320 Non-Certificated Salaries	365,289	394,800	419,061	408,227	358,777	377,042	18,265	5%
360 Employee Benefits	948,871	972,211	959,431	944,604	911,103	1,031,173	120,070	13%
Subtotal Personnel	**2,987,107**	**3,097,118**	**3,244,775**	**3,136,028**	**3,011,285**	**3,273,680**	**262,395**	**9%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	1,213	-	-	-	-	0%
420 Staff Travel	720	720	720	2,640	720	720	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	14,180	15,278	14,322	17,035	15,036	15,181	145	1%
435 Energy	99,585	97,697	112,006	112,780	120,327	119,752	(575)	0%
440 Purchased Services	135	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	32,985	41,488	24,389	29,585	34,533	148,976	114,443	331%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	6,129	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**147,605**	**155,183**	**158,779**	**162,040**	**170,616**	**284,629**	**114,013**	**67%**
LOCATION TOTALS	**$ 3,134,711**	**$ 3,252,301**	**$ 3,403,554**	**$ 3,298,068**	**$ 3,181,901**	**$ 3,558,309**	**$ 376,408**	**12%**

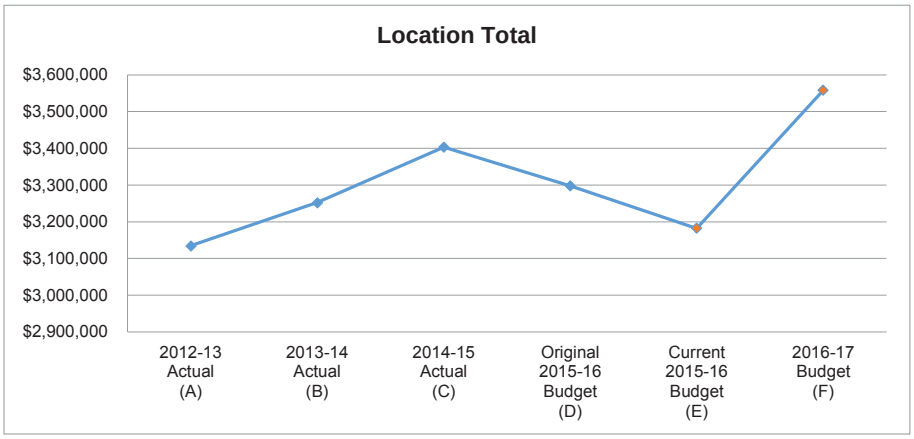
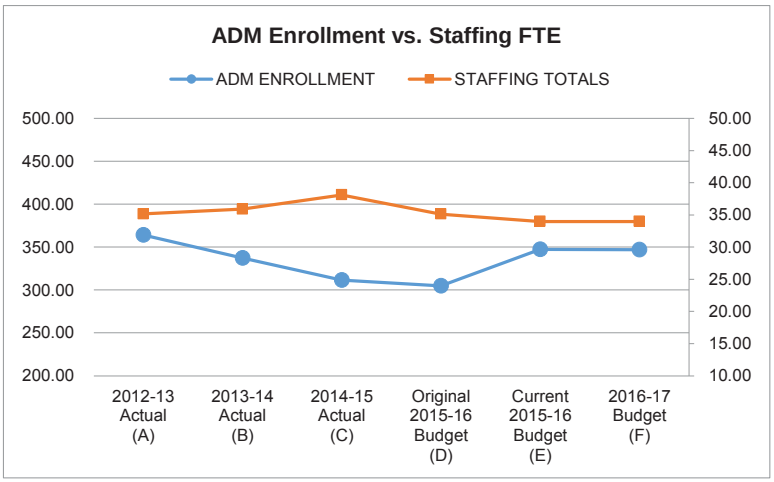


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Fund: 100 General Fund
Location: 032 Iditarod Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**364.25**	**337.30**	**311.73**	**305.00**	**347.45**	**347.00**	**(0.45)**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	14.00	14.00	15.00	13.00	13.00	13.00	-	0%
SPED Teacher	6.00	5.50	6.49	6.49	4.50	5.00	0.50	11%
Specialist - Schools	2.50	3.00	3.00	3.00	4.49	3.99	(0.50)	-11%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.90	0.90	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**24.40**	**24.40**	**26.49**	**24.49**	**23.99**	**23.99**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	6.25	6.00	6.13	5.13	5.50	5.50	-	0%
Support Staff	2.00	3.00	3.00	3.00	2.00	2.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**10.75**	**11.50**	**11.63**	**10.63**	**10.00**	**10.00**	**-**	**0%**
STAFFING TOTALS	**35.15**	**35.90**	**38.12**	**35.12**	**33.99**	**33.99**	**-**	**0%**



Iditarod Elementary School was built in 1971. It houses several special education programs, including a Pre-K class and services for Emotionally Disturbed (ED) students. Named after Alaska's great sled dog race, Iditarod Elementary School is the largest elementary school building in the Mat-Su Valley at 62,598 square feet.

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Fund: 100 General Fund
Location: 033 Sherrod Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,191,236	$ 2,135,277	$ 2,207,357	$ 2,208,907	$ 2,191,892	$ 2,209,433	$ 17,541	1%
320 Non-Certificated Salaries	332,476	370,750	363,485	393,919	399,586	404,348	4,762	1%
360 Employee Benefits	1,036,087	1,069,171	1,047,651	1,068,268	1,063,554	1,163,272	99,718	9%
Subtotal Personnel	**3,559,799**	**3,575,198**	**3,618,492**	**3,671,094**	**3,655,032**	**3,777,053**	**122,021**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	1,758	-	-	-	-	-	0%
420 Staff Travel	2,921	945	2,091	5,220	5,220	4,520	(700)	-13%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	8,666	8,709	9,881	14,931	13,245	13,104	(141)	-1%
435 Energy	74,287	71,058	85,771	82,358	90,927	88,083	(2,844)	-3%
440 Purchased Services	571	1,452	73	1,107	1,107	1,107	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	41,978	41,859	43,515	38,277	38,189	36,654	(1,535)	-4%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	479	-	(479)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**128,423**	**125,781**	**141,331**	**141,893**	**149,167**	**143,468**	**(5,699)**	**-4%**
LOCATION TOTALS	**$ 3,688,222**	**$ 3,700,978**	**$ 3,759,823**	**$ 3,812,987**	**$ 3,804,199**	**$ 3,920,521**	**$ 116,322**	**3%**

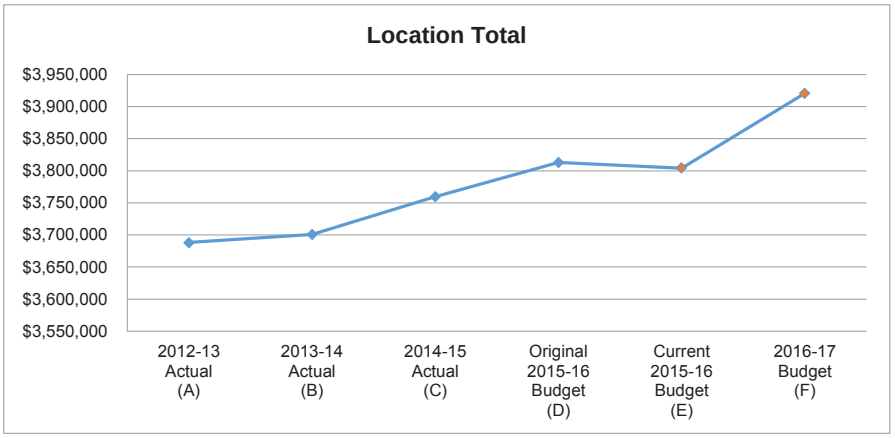
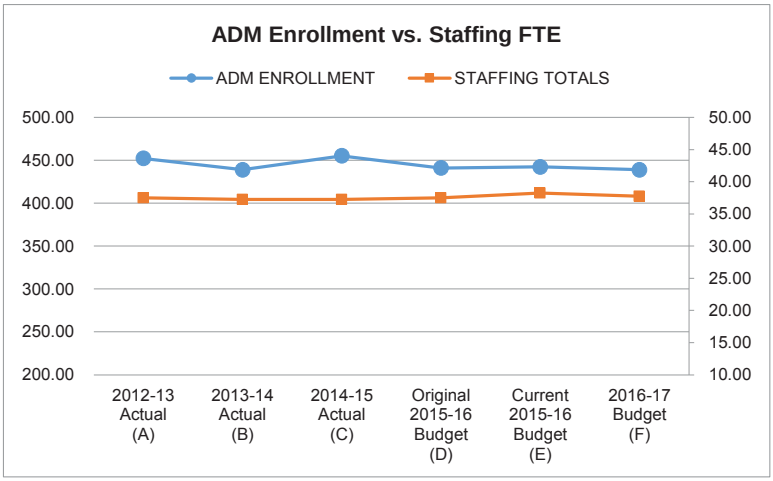


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Fund: 100 General Fund
Location: 033 Sherrod Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**452.20**	**438.95**	**455.30**	**441.00**	**442.30**	**439.00**	**(3.30)**	**-1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	18.00	17.00	17.00	17.00	17.00	17.00	-	0%
SPED Teacher	5.00	5.00	5.00	5.00	5.00	5.00	-	0%
Specialist - Schools	3.50	4.00	4.00	4.00	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	**28.50**	**28.00**	**28.00**	**28.00**	**28.00**	**27.50**	**(0.50)**	**-2%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	4.50	3.75	3.75	4.00	4.75	4.75	-	0%
Support Staff	2.00	3.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**9.00**	**9.25**	**9.25**	**9.50**	**10.25**	**10.25**	**-**	**0%**
STAFFING TOTALS	**37.50**	**37.25**	**37.25**	**37.50**	**38.25**	**37.75**	**(0.50)**	**-1%**



Sherrod Elementary School was built in 2003. It houses students in grades 3 through 5. Activities at Sherrod Elementary School include basketball, cross-country running, and a choir program.

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Fund: 100 General Fund
Location: 034 Swanson Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,050,056	$ 1,961,075	$ 1,961,579	$ 1,919,875	$ 2,120,390	$ 2,087,084	$ (33,306)	-2%
320 Non-Certificated Salaries	466,378	468,921	509,506	529,305	506,724	542,876	36,152	7%
360 Employee Benefits	1,118,957	1,172,292	1,167,601	1,149,133	1,200,512	1,302,700	102,188	9%
Subtotal Personnel	**3,635,391**	**3,602,288**	**3,638,686**	**3,598,313**	**3,827,626**	**3,932,660**	**105,034**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	720	720	2,850	720	720	720	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	13,203	12,342	15,053	14,403	23,639	23,532	(107)	0%
435 Energy	67,587	66,347	82,025	76,806	85,285	81,632	(3,653)	-4%
440 Purchased Services	1,070	2,107	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	41,924	47,002	40,250	40,934	41,434	39,163	(2,271)	-5%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	99	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**124,503**	**128,518**	**140,277**	**132,863**	**151,078**	**145,047**	**(6,031)**	**-4%**
LOCATION TOTALS	**$ 3,759,894**	**$ 3,730,806**	**$ 3,778,963**	**$ 3,731,176**	**$ 3,978,704**	**$ 4,077,707**	**$ 99,003**	**2%**

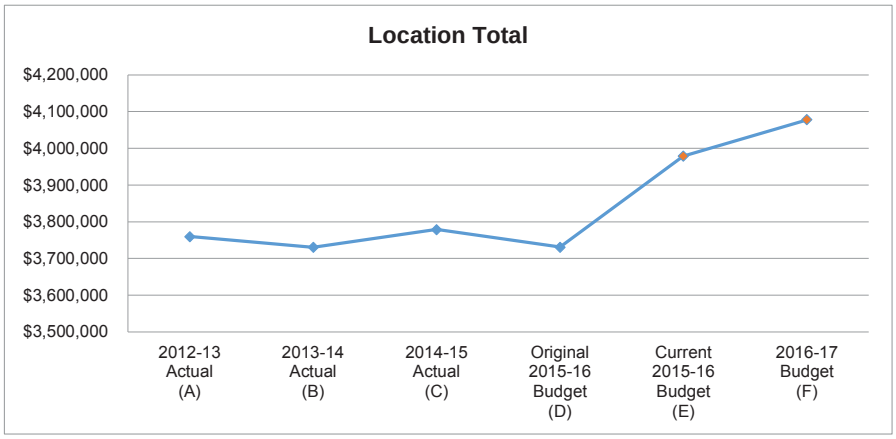
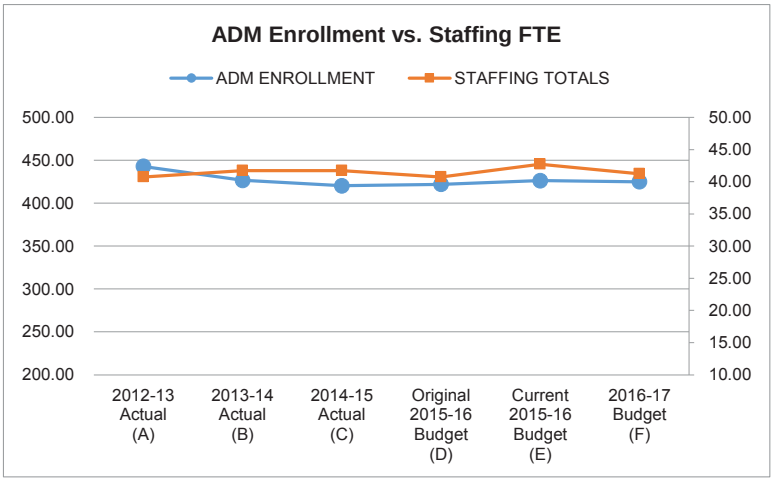


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Fund: 100 General Fund
Location: 034 Swanson Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**442.89**	**426.65**	**420.38**	**422.00**	**426.33**	**425.00**	**(1.33)**	**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	17.00	17.00	16.00	17.00	16.00	(1.00)	-6%
SPED Teacher	5.50	6.00	5.00	5.00	4.00	4.00	-	0%
Specialist - Schools	3.50	4.00	4.00	4.00	6.00	5.50	(0.50)	-8%
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**	**28.00**	**27.00**	**29.00**	**27.50**	**(1.50)**	**-5%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	8.25	7.25	8.25	8.25	8.25	8.25	-	0%
Support Staff	2.00	3.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**12.75**	**12.75**	**13.75**	**13.75**	**13.75**	**13.75**	**-**	**0%**
STAFFING TOTALS	**40.75**	**41.75**	**41.75**	**40.75**	**42.75**	**41.25**	**(1.50)**	**-4%**



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.

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Fund: 100 General Fund
Location: 035 Talkeetna Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 623,961	$ 578,475	$ 561,059	$ 654,925	$ 614,444	$ 734,846	$ 120,402	20%
320 Non-Certificated Salaries	137,705	128,616	125,490	150,153	195,367	221,166	25,799	13%
360 Employee Benefits	311,570	284,368	327,026	380,794	400,990	538,175	137,185	34%
Subtotal Personnel	**1,073,236**	**991,459**	**1,013,576**	**1,185,872**	**1,210,801**	**1,494,187**	**283,386**	**23%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,711	1,969	2,674	300	1,620	3,305	1,685	104%
425 Student Travel	997	1,458	-	1,500	1,500	1,425	(75)	-5%
430 Utilities	4,496	5,068	5,072	5,405	5,227	5,308	81	2%
435 Energy	112,360	117,282	92,299	124,577	118,670	66,040	(52,630)	-44%
440 Purchased Services	5,207	5,069	3,755	10,000	10,000	10,000	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	7,007	11,036	16,427	8,084	8,084	9,190	1,106	14%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	55	125	-	100	100	95	(5)	-5%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**131,834**	**142,007**	**120,227**	**149,966**	**145,201**	**95,363**	**(49,838)**	**-34%**
LOCATION TOTALS	**$ 1,205,070**	**$ 1,133,466**	**$ 1,133,803**	**$ 1,335,838**	**$ 1,356,002**	**$ 1,589,550**	**$ 233,548**	**17%**

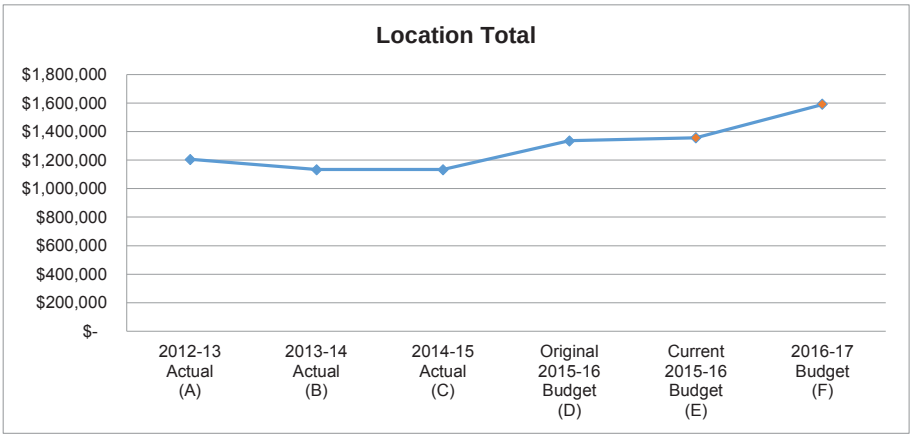
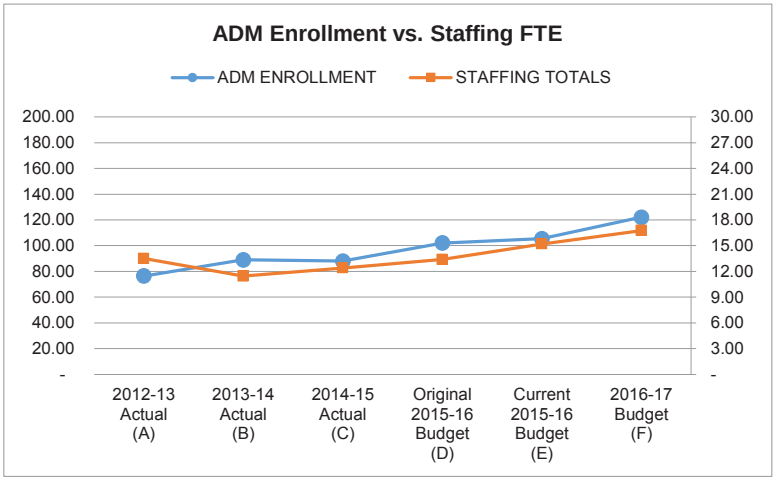


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Fund: 100 General Fund
Location: 035 Talkeetna Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**76.40**	**89.00**	**87.95**	**102.00**	**105.35**	**122.00**	**16.65**	**16%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	0.50	0.50	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	5.90	5.00	5.00	6.00	6.00	6.00	-	0%
SPED Teacher	1.00	1.00	1.00	1.00	1.00	2.00	1.00	100%
Specialist - Schools	1.65	1.00	1.00	1.00	1.00	1.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.20	0.20	0.20	0.20	0.20	0.50	0.30	150%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**9.25**	**7.70**	**8.20**	**9.20**	**9.20**	**10.50**	**1.30**	**14%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.75	1.25	2.19	2.19	3.50	3.75	0.25	7%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	1.50	1.50	1.00	1.00	1.50	1.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**4.25**	**3.75**	**4.19**	**4.19**	**6.00**	**6.25**	**0.25**	**4%**
STAFFING TOTALS	**13.50**	**11.45**	**12.39**	**13.39**	**15.20**	**16.75**	**1.55**	**10%**



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.

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Fund: 100 General Fund
Location: 036 Trapper Creek Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 242,365	$ 245,436	$ 349,874	$ 237,905	$ 260,037	$ 267,287	$ 7,250	3%
320 Non-Certificated Salaries	83,918	102,490	113,464	117,291	84,834	85,058	224	0%
360 Employee Benefits	136,665	138,327	187,616	160,678	133,299	166,050	32,751	25%
Subtotal Personnel	**462,947**	**486,253**	**650,954**	**515,874**	**478,170**	**518,395**	**40,225**	**8%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	137	801	1,723	600	2,220	2,640	420	19%
425 Student Travel	-	971	-	-	-	-	-	0%
430 Utilities	2,335	2,983	2,840	4,256	3,700	3,634	(66)	-2%
435 Energy	56,478	75,403	56,560	78,888	75,550	53,045	(22,505)	-30%
440 Purchased Services	8,884	5,305	4,395	10,000	10,000	10,000	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	4,987	6,192	1,796	2,738	2,438	2,221	(217)	-9%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**72,821**	**91,655**	**67,314**	**96,482**	**93,908**	**71,540**	**(22,368)**	**-24%**
LOCATION TOTALS	**$ 535,769**	**$ 577,908**	**$ 718,268**	**$ 612,356**	**$ 572,078**	**$ 589,935**	**$ 17,857**	**3%**

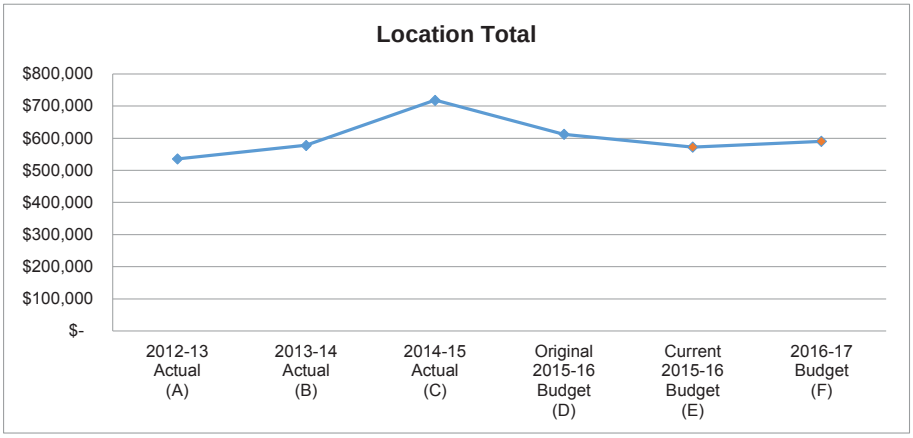
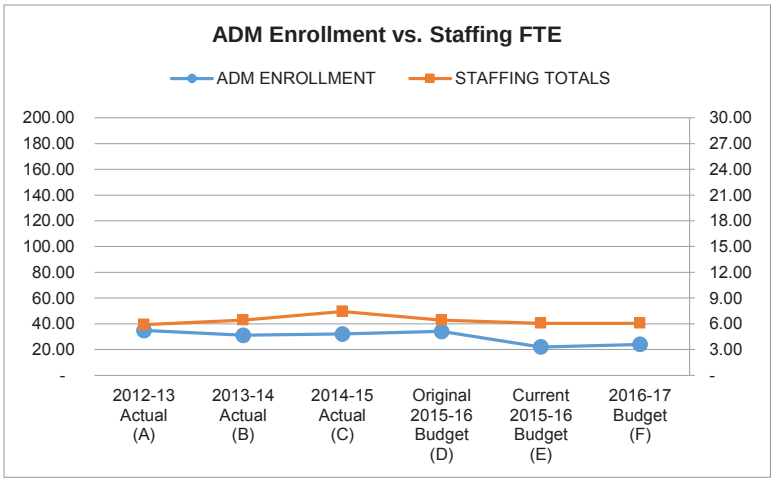


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Fund: 100 General Fund
Location: 036 Trapper Creek Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**34.70**	**31.00**	**32.00**	**34.00**	**22.00**	**24.00**	**2.00**	**9%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	0.50	0.50	0.50	0.50	1.00	1.00	-	0%
Classroom Teacher	1.50	2.50	3.00	2.00	2.00	2.00	-	0%
SPED Teacher	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Schools	0.55	0.20	0.20	0.20	0.20	0.20	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.10	0.10	0.10	0.10	0.10	0.10	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**3.15**	**3.80**	**4.30**	**3.30**	**3.80**	**3.80**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	0.75	1.13	1.63	1.63	0.75	0.75	-	0%
Support Staff	1.00	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	**2.75**	**2.63**	**3.13**	**3.13**	**2.25**	**2.25**	**-**	**0%**
STAFFING TOTALS	**5.90**	**6.43**	**7.43**	**6.43**	**6.05**	**6.05**	**-**	**0%**



Trapper Creek Elementary School serves students in grades K-6 living in and around the Trapper Creek community. The school was built in 1982. Trapper Creek Elementary School also has a Co-Ed Basketball team. Trapper Creek Elementary is the smallest elementary school, at 16,080 square feet.

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Fund: 100 General Fund
Location: 038 Willow Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 797,297	$ 795,078	$ 869,080	$ 873,569	$ 903,615	$ 943,219	$ 39,604	4%
320 Non-Certificated Salaries	188,904	197,051	188,282	191,898	191,510	196,814	5,304	3%
360 Employee Benefits	434,567	436,032	426,718	437,601	455,373	508,489	53,116	12%
Subtotal Personnel	**1,420,767**	**1,428,161**	**1,484,080**	**1,503,068**	**1,550,498**	**1,648,522**	**98,024**	**6%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,378	2,365	4,241	2,920	3,520	2,640	(880)	-25%
425 Student Travel	325	677	-	-	1,000	-	(1,000)	-100%
430 Utilities	2,977	4,595	4,830	5,838	5,958	5,815	(143)	-2%
435 Energy	87,513	90,538	95,173	103,872	104,520	76,443	(28,077)	-27%
440 Purchased Services	10,515	7,850	7,252	-	15,000	15,000	-	0%
445 Insurance & Bond Premiums	-	-	-	15,000	-	-	-	0%
450 Supplies & Materials	11,268	13,882	10,946	-	12,022	13,605	1,583	13%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	12,022	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	94	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**113,975**	**120,001**	**122,443**	**139,652**	**142,020**	**113,503**	**(28,517)**	**-20%**
LOCATION TOTALS	**$ 1,534,743**	**$ 1,548,162**	**$ 1,606,523**	**$ 1,642,720**	**$ 1,692,518**	**$ 1,762,025**	**$ 69,507**	**4%**

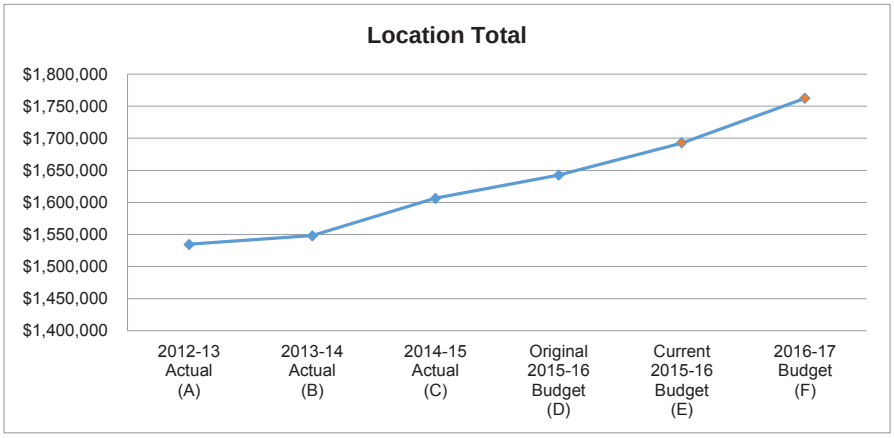
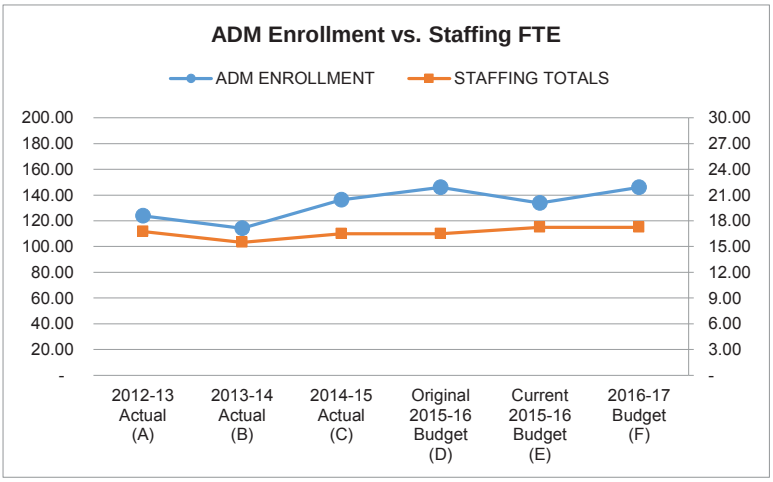


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Fund: 100 General Fund
Location: 038 Willow Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**123.95**	**114.20**	**136.35**	**146.00**	**133.90**	**146.00**	**12.10**	**9%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	0.50	0.50	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	6.50	6.50	7.00	7.00	7.00	7.00	-	0%
SPED Teacher	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Schools	1.75	1.25	1.25	1.25	2.00	2.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**11.25**	**10.75**	**11.75**	**11.75**	**12.50**	**12.50**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	2.50	1.75	1.75	1.75	1.75	1.75	-	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	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**5.50**	**4.75**	**4.75**	**4.75**	**4.75**	**4.75**	**-**	**0%**
STAFFING TOTALS	**16.75**	**15.50**	**16.50**	**16.50**	**17.25**	**17.25**	**-**	**0%**



Willow Elementary School was built in 1964, the same year as Alaska's great earthquake. The school serves Pre-K through sixth grade students living in and around the Willow community.

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Fund: 100 General Fund
Location: 039 Snowshoe Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,703,722	$ 1,816,903	$ 1,959,369	$ 1,933,590	$ 2,077,783	$ 2,066,709	$ (11,074)	-1%
320 Non-Certificated Salaries	217,050	326,012	342,187	340,429	343,852	379,524	35,672	10%
360 Employee Benefits	836,203	984,970	1,000,942	999,166	1,038,484	1,218,916	180,432	17%
Subtotal Personnel	**2,756,974**	**3,127,885**	**3,302,499**	**3,273,185**	**3,460,119**	**3,665,149**	**205,030**	**6%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	5,420	-	-	-	-	-	0%
420 Staff Travel	6,874	3,201	2,142	12,220	12,220	2,620	(9,600)	-79%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	4,606	5,604	6,388	7,598	8,427	9,556	1,129	13%
435 Energy	51,660	55,039	59,577	64,660	65,229	60,227	(5,002)	-8%
440 Purchased Services	5,107	1,120	1,860	-	11,350	11,350	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	26,478	33,692	46,954	28,009	32,201	38,738	6,537	20%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	738	699	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	5,990	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**94,725**	**104,815**	**123,610**	**112,487**	**129,427**	**122,491**	**(6,936)**	**-5%**
LOCATION TOTALS	**$ 2,851,699**	**$ 3,232,699**	**$ 3,426,109**	**$ 3,385,672**	**$ 3,589,546**	**$ 3,787,640**	**$ 198,094**	**6%**

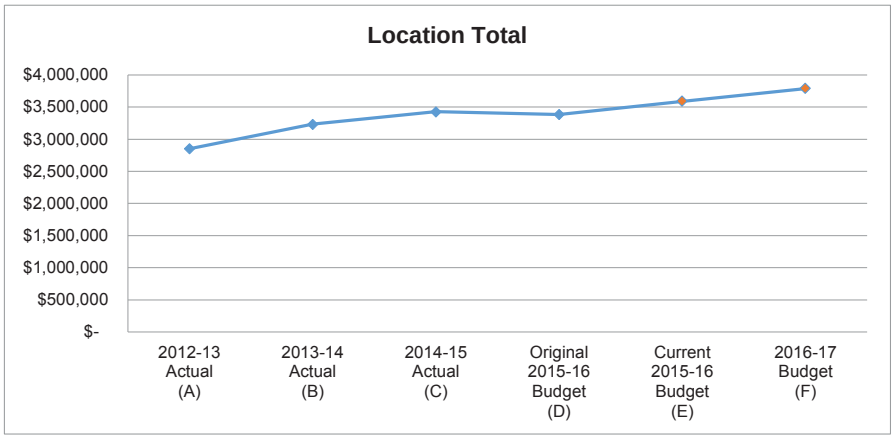
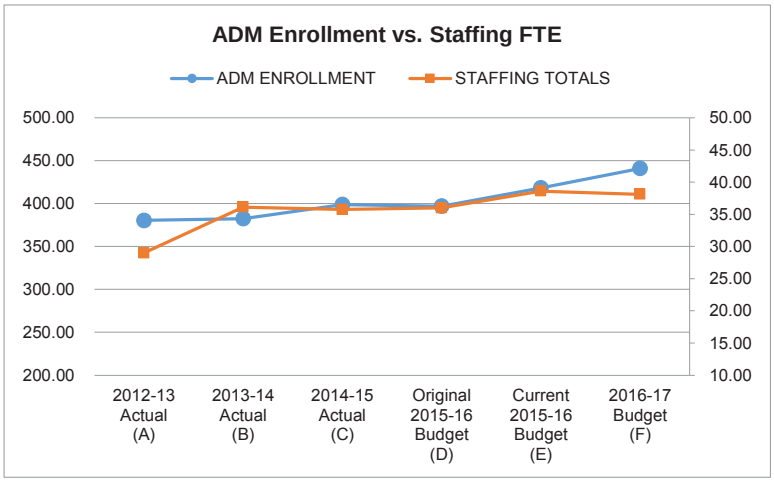


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Fund: 100 General Fund
Location: 039 Snowshoe Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**380.40**	**382.44**	**398.90**	**397.00**	**418.30**	**441.00**	**22.70**	**5%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	14.00	16.50	16.00	16.00	18.00	17.00	(1.00)	-6%
SPED Teacher	3.00	4.00	5.00	5.00	5.50	5.50	-	0%
Specialist - Schools	3.00	3.50	4.00	4.00	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	**22.00**	**26.00**	**27.00**	**27.00**	**29.50**	**28.00**	**(1.50)**	**-5%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	2.50	4.63	3.25	3.50	4.63	4.63	-	0%
Support Staff	2.00	3.00	3.00	3.00	2.00	3.00	1.00	50%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**7.00**	**10.13**	**8.75**	**9.00**	**9.13**	**10.13**	**1.00**	**11%**
STAFFING TOTALS	**29.00**	**36.13**	**35.75**	**36.00**	**38.63**	**38.13**	**(0.50)**	**-1%**



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.

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Fund: 100 General Fund
Location: 041 Butte Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,527,177	$ 1,528,428	$ 1,662,787	$ 1,594,346	$ 1,595,595	$ 1,545,472	$ (50,123)	-3%
320 Non-Certificated Salaries	273,543	318,458	355,217	350,238	351,784	361,978	10,194	3%
360 Employee Benefits	784,692	849,533	912,989	875,690	834,110	881,150	47,040	6%
Subtotal Personnel	**2,585,412**	**2,696,418**	**2,930,993**	**2,820,274**	**2,781,489**	**2,788,600**	**7,111**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	962	1,377	1,930	1,220	1,220	1,195	(25)	-2%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	4,291	4,810	4,874	6,071	5,500	5,530	30	1%
435 Energy	47,469	51,037	58,836	60,149	62,855	57,262	(5,593)	-9%
440 Purchased Services	182	1,610	-	1,674	1,674	1,674	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	27,345	39,151	28,644	30,304	26,431	24,774	(1,657)	-6%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	179	-	(179)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**80,248**	**97,984**	**94,284**	**99,418**	**97,859**	**90,435**	**(7,424)**	**-8%**
LOCATION TOTALS	**$ 2,665,660**	**$ 2,794,402**	**$ 3,025,277**	**$ 2,919,692**	**$ 2,879,348**	**$ 2,879,035**	**$ (313)**	**0%**

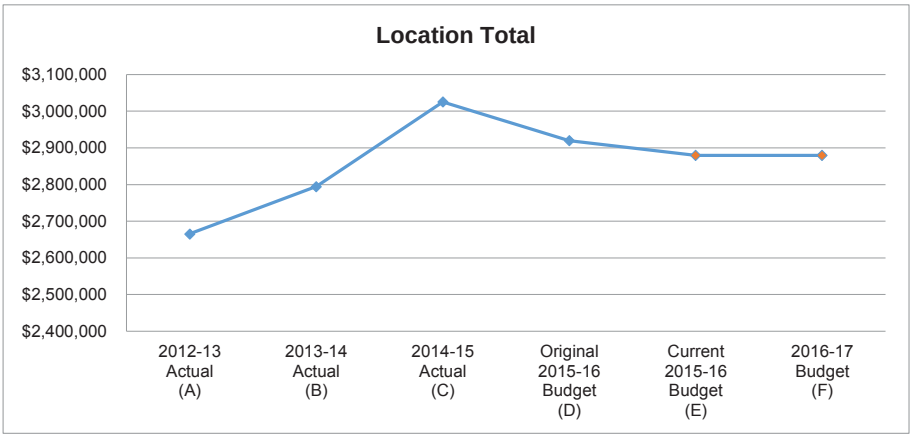
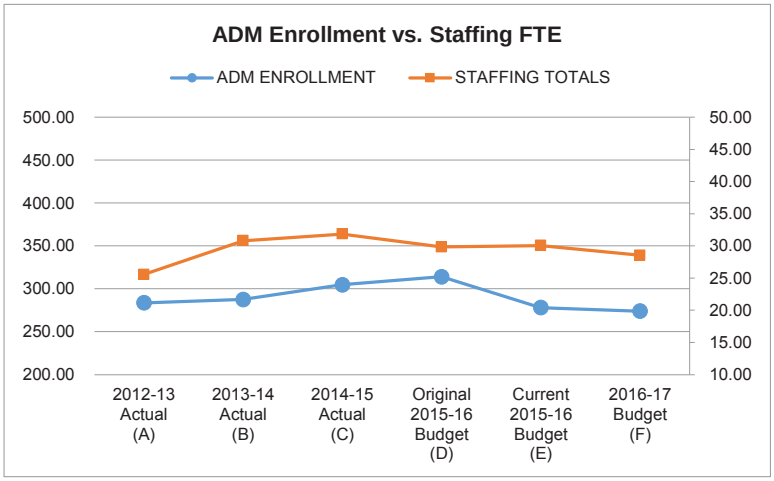


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Fund: 100 General Fund
Location: 041 Butte Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**283.58**	**287.53**	**304.65**	**314.00**	**278.10**	**274.00**	**(4.10)**	**-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	12.00	13.05	12.05	12.00	11.00	(1.00)	-8%
SPED Teacher	4.00	4.00	4.00	4.00	3.00	3.00	-	0%
Specialist - Schools	2.50	3.00	3.00	3.00	4.00	3.50	(0.50)	-13%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.80	0.80	0.80	0.80	0.80	0.80	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**20.30**	**20.80**	**21.85**	**20.85**	**20.80**	**19.30**	**(1.50)**	**-7%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	0.75	4.50	4.50	4.50	4.50	4.50	-	0%
Support Staff	2.00	3.00	3.00	2.00	2.25	2.25	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**5.25**	**10.00**	**10.00**	**9.00**	**9.25**	**9.25**	**-**	**0%**
STAFFING TOTALS	**25.55**	**30.80**	**31.85**	**29.85**	**30.05**	**28.55**	**(1.50)**	**-5%**



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.

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Fund: 100 General Fund
Location: 042 Sutton Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 355,976	$ 361,325	$ 386,397	$ 376,459	$ 347,399	$ 362,704	$ 15,305	4%
320 Non-Certificated Salaries	142,972	113,564	131,288	141,396	132,837	134,022	1,185	1%
360 Employee Benefits	223,565	227,796	242,127	247,457	259,160	285,070	25,910	10%
Subtotal Personnel	**722,513**	**702,685**	**759,813**	**765,312**	**739,396**	**781,796**	**42,400**	**6%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	823	720	720	175	1,372	815	(557)	-41%
425 Student Travel	-	472	350	200	200	190	(10)	-5%
430 Utilities	3,445	3,649	3,006	4,196	3,994	3,842	(152)	-4%
435 Energy	67,307	71,295	77,694	86,175	82,500	55,665	(26,835)	-33%
440 Purchased Services	939	4,831	840	-	-	296	296	100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	5,008	4,443	3,697	4,475	4,358	5,336	978	22%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	20	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**77,521**	**85,431**	**86,307**	**95,221**	**92,424**	**66,144**	**(26,280)**	**-28%**
LOCATION TOTALS	**$ 800,034**	**$ 788,116**	**$ 846,120**	**$ 860,533**	**$ 831,820**	**$ 847,940**	**$ 16,120**	**2%**

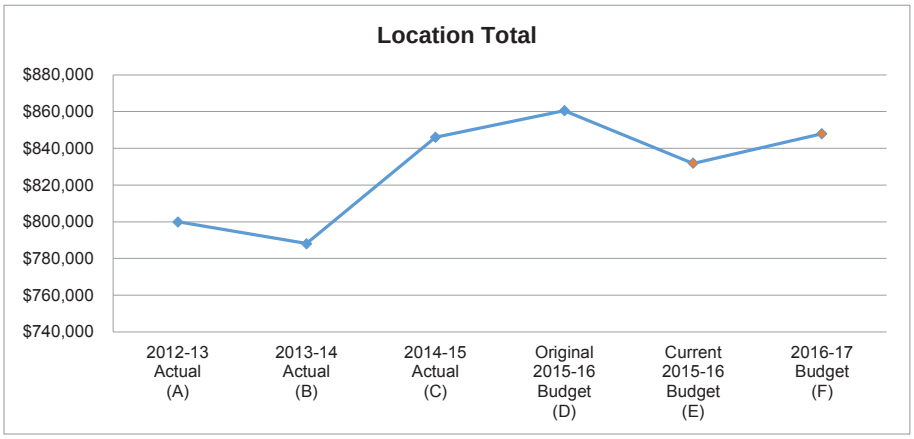
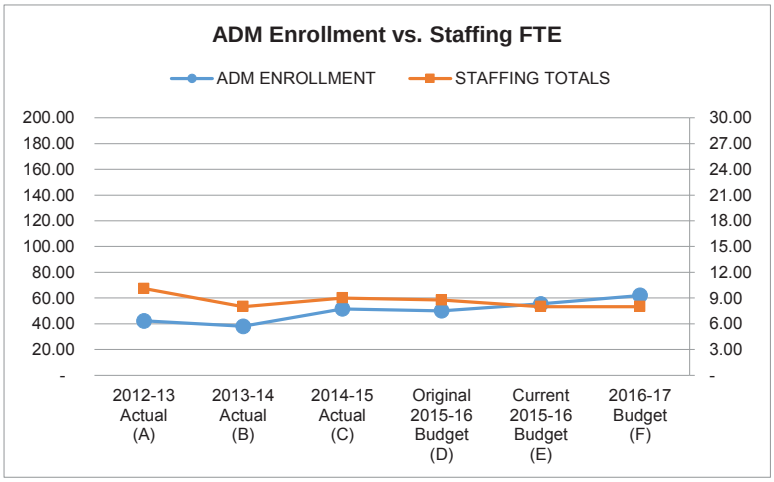


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Fund: 100 General Fund
Location: 042 Sutton Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**42.25**	**38.01**	**51.49**	**50.00**	**55.45**	**62.00**	**6.55**	**12%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	0.50	0.50	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	2.75	2.75	2.75	2.50	2.75	2.75	-	0%
SPED Teacher	1.00	1.00	1.00	1.00	0.50	0.50	-	0%
Specialist - Schools	0.75	0.75	0.75	0.75	0.75	0.75	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.10	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**5.10**	**5.00**	**5.50**	**5.25**	**5.00**	**5.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	2.50	0.50	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	1.50	1.50	1.50	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**5.00**	**3.00**	**3.50**	**3.50**	**3.00**	**3.00**	**-**	**0%**
STAFFING TOTALS	**10.10**	**8.00**	**9.00**	**8.75**	**8.00**	**8.00**	**-**	**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.

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Fund: 100 General Fund
Location: 043 Cottonwood Creek Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,825,901	$ 2,010,303	$ 2,209,361	$ 2,240,668	$ 2,338,230	$ 2,466,867	$ 128,637	6%
320 Non-Certificated Salaries	358,389	451,593	462,180	479,769	500,405	547,982	47,577	10%
360 Employee Benefits	882,432	1,063,101	1,111,221	1,127,449	1,177,929	1,345,633	167,704	14%
Subtotal Personnel	**3,066,722**	**3,524,997**	**3,782,761**	**3,847,886**	**4,016,564**	**4,360,482**	**343,918**	**9%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	4,138	-	-	8,094	-	(8,094)	-100%
420 Staff Travel	1,257	1,642	2,702	720	4,920	720	(4,200)	-85%
425 Student Travel	-	-	188	-	-	-	-	0%
430 Utilities	6,222	6,596	7,010	7,029	6,575	7,050	475	7%
435 Energy	52,903	53,361	72,028	61,421	76,753	65,248	(11,505)	-15%
440 Purchased Services	3,038	865	2,362	800	800	-	(800)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	39,529	45,546	64,599	48,377	44,546	51,911	7,365	17%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**102,950**	**112,148**	**148,888**	**118,347**	**141,688**	**124,929**	**(16,759)**	**-12%**
LOCATION TOTALS	**$ 3,169,672**	**$ 3,637,145**	**$ 3,931,650**	**$ 3,966,233**	**$ 4,158,252**	**$ 4,485,411**	**$ 327,159**	**8%**

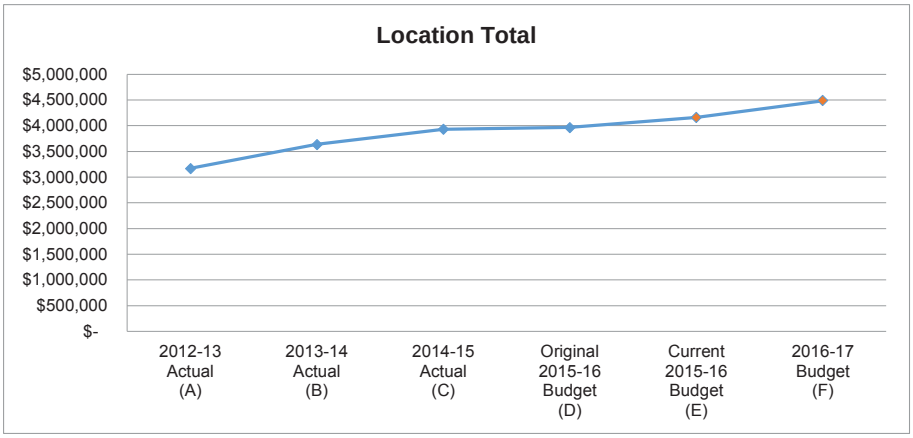
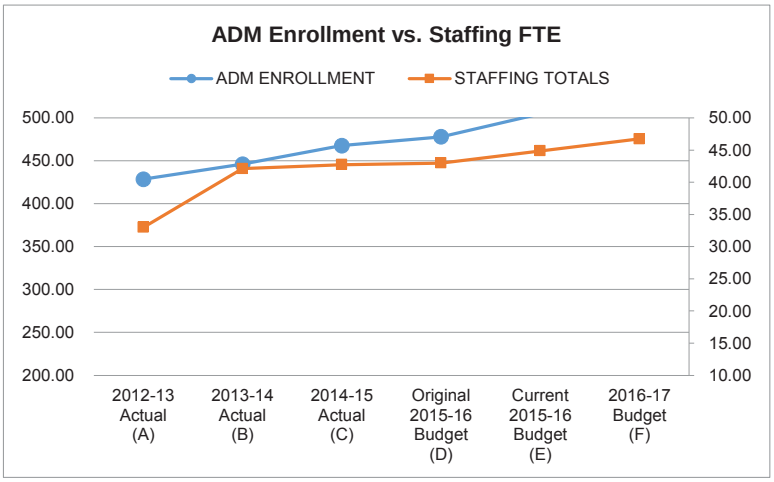


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Fund: 100 General Fund
Location: 043 Cottonwood Creek Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**428.53**	**446.03**	**467.75**	**478.00**	**504.85**	**536.00**	**31.15**	**6%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	14.00	19.00	19.00	19.00	20.00	20.00	-	0%
SPED Teacher	3.50	4.00	5.00	5.00	4.00	5.00	1.00	25%
Specialist - Schools	3.00	4.50	4.50	4.50	5.50	5.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**22.50**	**29.50**	**30.50**	**30.50**	**31.50**	**32.50**	**1.00**	**3%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	6.00	7.13	6.50	6.75	7.63	8.50	0.88	11%
Support Staff	2.00	3.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.50	2.50	2.75	2.75	2.75	2.75	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**10.50**	**12.63**	**12.25**	**12.50**	**13.38**	**14.25**	**0.88**	**7%**
STAFFING TOTALS	**33.00**	**42.13**	**42.75**	**43.00**	**44.88**	**46.75**	**1.88**	**4%**



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.

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Fund: 100 General Fund
Location: 044 Tanaina Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,667,555	$ 1,880,736	$ 2,042,568	$ 2,082,227	$ 2,154,301	$ 2,257,240	$ 102,939	5%
320 Non-Certificated Salaries	435,024	548,941	568,083	600,810	586,172	609,186	23,014	4%
360 Employee Benefits	937,661	1,110,538	1,152,349	1,172,447	1,217,134	1,382,672	165,538	14%
Subtotal Personnel	**3,040,240**	**3,540,216**	**3,763,000**	**3,855,484**	**3,957,607**	**4,249,098**	**291,491**	**7%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	910	720	720	1,440	720	720	-	0%
425 Student Travel	2,752	2,463	2,672	1,200	1,200	-	(1,200)	-100%
430 Utilities	6,584	7,457	7,450	8,125	8,000	10,430	2,430	30%
435 Energy	65,052	63,976	76,580	74,029	81,615	77,012	(4,603)	-6%
440 Purchased Services	4,089	2,760	3,225	1,747	1,747	1,747	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	31,416	39,474	36,937	45,405	45,905	40,085	(5,820)	-13%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	120	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**110,804**	**116,849**	**127,703**	**131,946**	**139,187**	**129,994**	**(9,193)**	**-7%**
LOCATION TOTALS	**$ 3,151,043**	**$ 3,657,065**	**$ 3,890,703**	**$ 3,987,430**	**$ 4,096,794**	**$ 4,379,092**	**$ 282,298**	**7%**

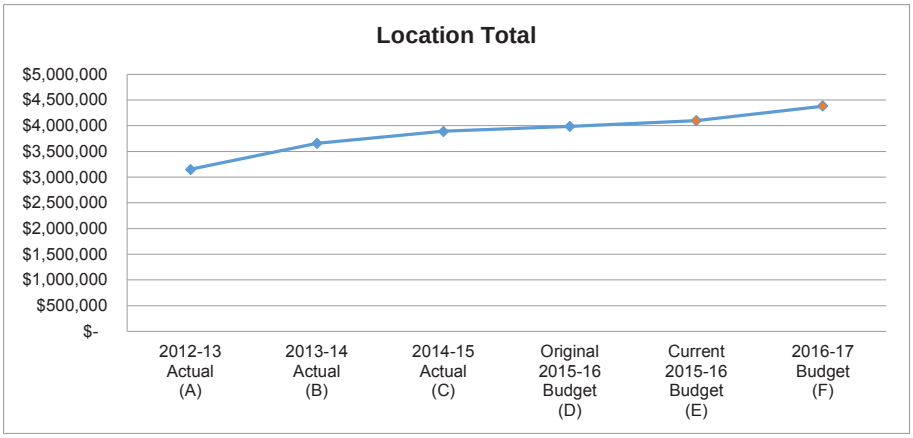
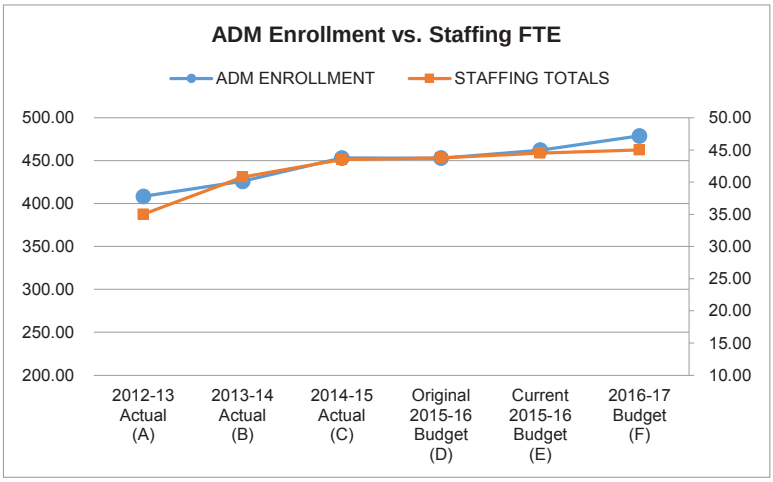


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Fund: 100 General Fund
Location: 044 Tanaina Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**408.40**	**426.03**	**453.23**	**453.00**	**462.29**	**479.00**	**16.71**	**4%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	15.00	16.00	18.00	18.00	18.00	19.00	1.00	6%
SPED Teacher	4.00	5.49	5.00	5.00	5.00	5.00	-	0%
Specialist - Schools	3.00	3.50	4.00	4.00	5.00	4.50	(0.50)	-10%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**24.00**	**26.99**	**29.00**	**29.00**	**30.00**	**30.50**	**0.50**	**2%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	6.50	8.31	9.00	9.25	10.50	10.50	-	0%
Support Staff	2.00	3.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**11.00**	**13.81**	**14.50**	**14.75**	**14.50**	**14.50**	**-**	**0%**
STAFFING TOTALS	**35.00**	**40.80**	**43.50**	**43.75**	**44.50**	**45.00**	**0.50**	**1%**



Tanaina Elementary School was built in 1985. In addition to hosting a Pre-K program, Tanaina students can be involved in basketball, cross country running, and choir.

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Fund: 100 General Fund
Location: 045 Pioneer Peak Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,714,277	$ 1,884,431	$ 2,013,772	$ 2,029,578	$ 1,965,132	$ 2,002,248	$ 37,116	2%
320 Non-Certificated Salaries	527,408	516,515	560,976	582,638	561,455	581,773	20,318	4%
360 Employee Benefits	1,039,286	1,113,934	1,153,557	1,158,047	1,185,920	1,330,053	144,133	12%
Subtotal Personnel	**3,280,971**	**3,514,880**	**3,728,305**	**3,770,263**	**3,712,507**	**3,914,074**	**201,567**	**5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	7,982	-	-	-	-	-	0%
420 Staff Travel	1,015	1,653	3,630	720	720	720	-	0%
425 Student Travel	-	-	44	-	-	-	-	0%
430 Utilities	3,477	4,675	5,910	7,562	6,670	6,830	160	2%
435 Energy	48,518	49,638	61,375	57,720	65,498	58,596	(6,902)	-11%
440 Purchased Services	2,763	4,240	1,680	1,747	1,747	1,747	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	34,376	33,928	45,394	37,442	41,061	40,085	(976)	-2%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**90,149**	**102,116**	**118,033**	**105,191**	**115,696**	**107,978**	**(7,718)**	**-7%**
LOCATION TOTALS	**$ 3,371,120**	**$ 3,616,996**	**$ 3,846,338**	**$ 3,875,454**	**$ 3,828,203**	**$ 4,022,052**	**$ 193,849**	**5%**

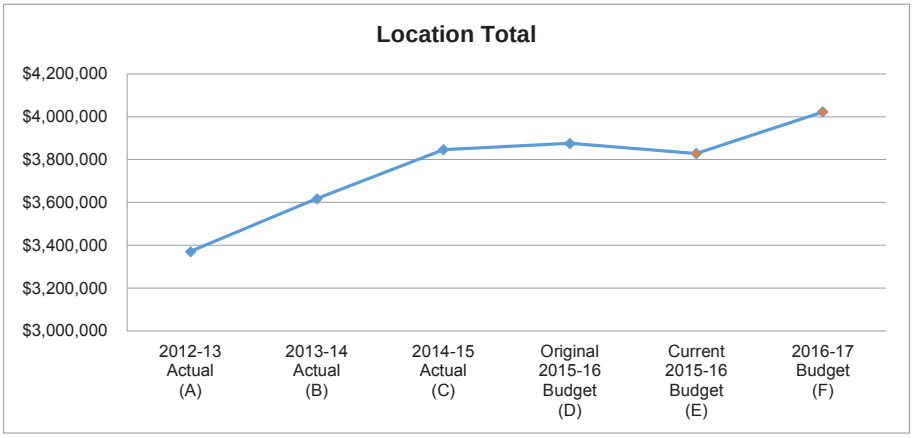
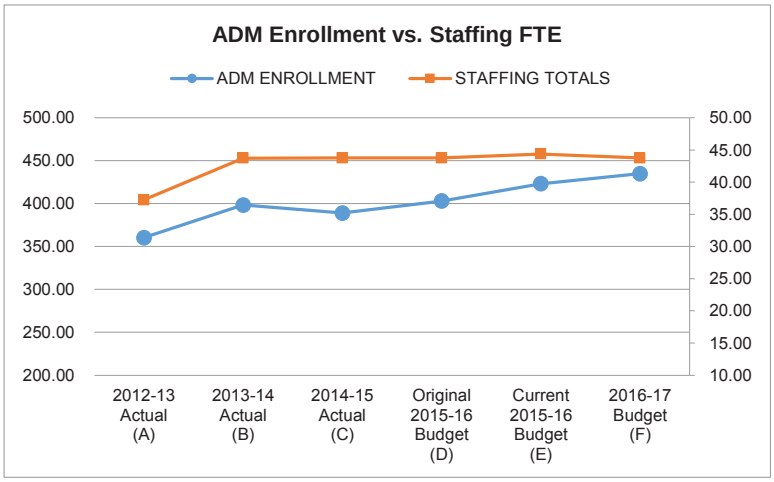


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Fund: 100 General Fund
Location: 045 Pioneer Peak Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**360.25**	**398.40**	**388.95**	**403.00**	**423.10**	**435.00**	**11.90**	**3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	13.00	16.49	16.00	16.00	17.00	17.00	-	0%
SPED Teacher	6.00	6.00	6.00	6.00	5.50	5.50	-	0%
Specialist - Schools	2.50	3.50	4.00	4.00	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	**23.50**	**27.99**	**28.00**	**28.00**	**28.50**	**28.00**	**(0.50)**	**-2%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	9.25	10.24	10.25	10.25	10.38	10.25	(0.13)	-1%
Support Staff	2.00	3.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**13.75**	**15.74**	**15.75**	**15.75**	**15.88**	**15.75**	**(0.13)**	**-1%**
STAFFING TOTALS	**37.25**	**43.73**	**43.75**	**43.75**	**44.38**	**43.75**	**(0.63)**	**-1%**



Built in 1995, Pioneer Peak Elementary School is named for the mountain visible from the school yard. It serves Pre-K students, along with Emotionally Disturbed Special Education students, and has an Applied Behavioral Analysis program. Pioneer Peak also offers basketball, cross country running, and choir to its students.

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Fund: 100 General Fund
Location: 046 Larson Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,773,980	$ 1,828,711	$ 1,892,970	$ 1,868,758	$ 2,057,100	$ 2,070,593	$ 13,493	1%
320 Non-Certificated Salaries	516,392	465,433	490,909	455,107	532,513	590,239	57,726	11%
360 Employee Benefits	1,112,898	1,091,853	1,067,162	1,049,138	1,168,946	1,349,496	180,550	15%
Subtotal Personnel	**3,403,270**	**3,385,997**	**3,451,041**	**3,373,003**	**3,758,559**	**4,010,328**	**251,769**	**7%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	591	-	-	-	-	-	0%
420 Staff Travel	945	720	825	-	720	720	-	0%
425 Student Travel	-	-	300	-	-	-	-	0%
430 Utilities	4,049	5,026	4,752	6,056	5,820	5,295	(525)	-9%
435 Energy	78,967	72,301	88,264	83,746	94,340	90,758	(3,582)	-4%
440 Purchased Services	1,122	1,930	1,120	1,165	1,165	1,165	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	39,000	43,079	30,418	38,112	39,112	36,974	(2,138)	-5%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	600	600	600	570	(30)	-5%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**124,083**	**123,648**	**126,279**	**129,679**	**141,757**	**135,482**	**(6,275)**	**-4%**
LOCATION TOTALS	**$ 3,527,354**	**$ 3,509,645**	**$ 3,577,319**	**$ 3,502,682**	**$ 3,900,316**	**$ 4,145,810**	**$ 245,494**	**6%**

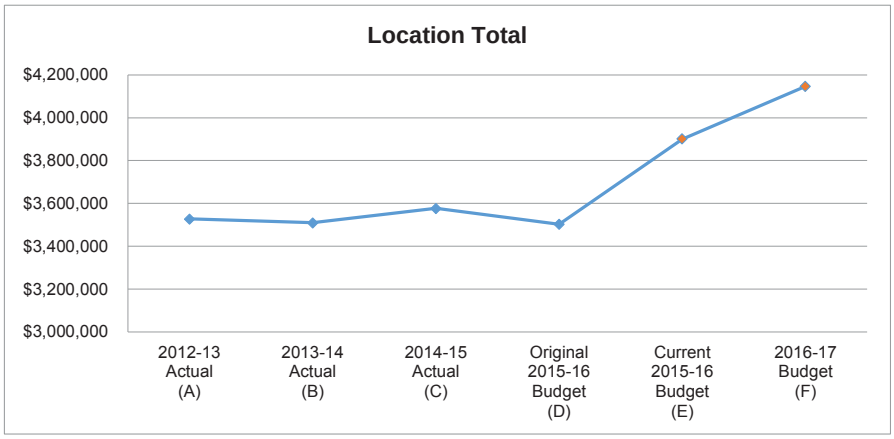
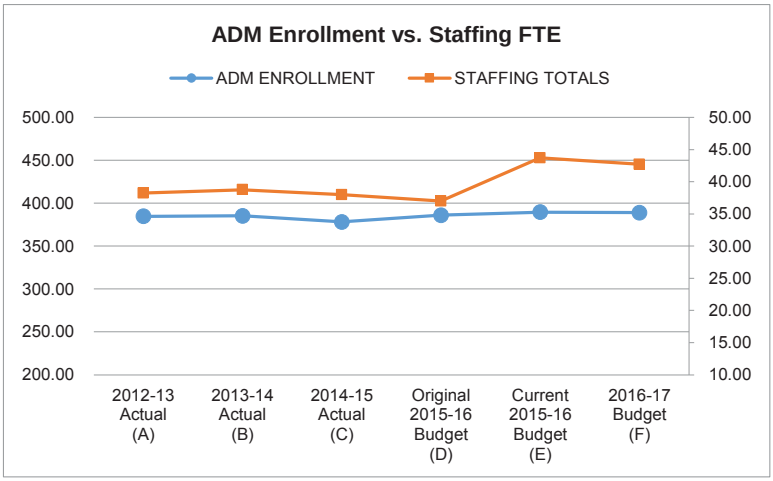


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Fund: 100 General Fund
Location: 046 Larson Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**384.75**	**385.37**	**378.18**	**386.00**	**389.55**	**389.00**	**(0.55)**	**0%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	15.00	16.00	16.00	15.00	18.00	17.00	(1.00)	-6%
SPED Teacher	6.00	5.00	5.00	5.00	4.00	4.00	-	0%
Specialist - Schools	3.00	3.50	3.50	3.50	4.50	4.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**26.00**	**26.50**	**26.50**	**25.50**	**28.50**	**27.50**	**(1.00)**	**-4%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	7.75	6.75	6.00	6.00	9.72	9.72	-	0%
Support Staff	2.00	3.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**12.25**	**12.25**	**11.50**	**11.50**	**15.22**	**15.22**	**-**	**0%**
STAFFING TOTALS	**38.25**	**38.75**	**38.00**	**37.00**	**43.72**	**42.72**	**(1.00)**	**-2%**



One of the most recently built elementary schools in the Mat-Su Valley, Larson Elementary was constructed in 2002. It houses a Pre-K program, along with Applied Behavioral Analysis support. The school also offers girls basketball, cross country running, yearbook, and choir.

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Fund: 100 General Fund
Location: 047 Finger Lake Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,513,345	$ 1,563,859	$ 1,693,160	$ 1,597,556	$ 1,656,086	$ 1,813,065	$ 156,979	9%
320 Non-Certificated Salaries	379,074	451,550	506,195	480,130	456,523	485,287	28,764	6%
360 Employee Benefits	766,503	878,738	884,991	847,183	893,388	1,038,842	145,454	16%
Subtotal Personnel	**2,658,922**	**2,894,148**	**3,084,346**	**2,924,869**	**3,005,997**	**3,337,194**	**331,197**	**11%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	720	1,445	720	3,020	7,220	2,620	(4,600)	-64%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	6,263	5,829	5,288	5,307	6,379	6,393	14	0%
435 Energy	75,308	76,325	91,779	88,373	97,858	93,209	(4,649)	-5%
440 Purchased Services	8,795	2,699	10,878	-	-	7,600	7,600	100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	21,743	31,111	30,839	22,920	28,567	21,739	(6,828)	-24%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	129	824	726	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**112,958**	**118,234**	**140,230**	**119,620**	**140,024**	**131,561**	**(8,463)**	**-6%**
LOCATION TOTALS	**$ 2,771,881**	**$ 3,012,382**	**$ 3,224,576**	**$ 3,044,489**	**$ 3,146,021**	**$ 3,468,755**	**$ 322,734**	**10%**

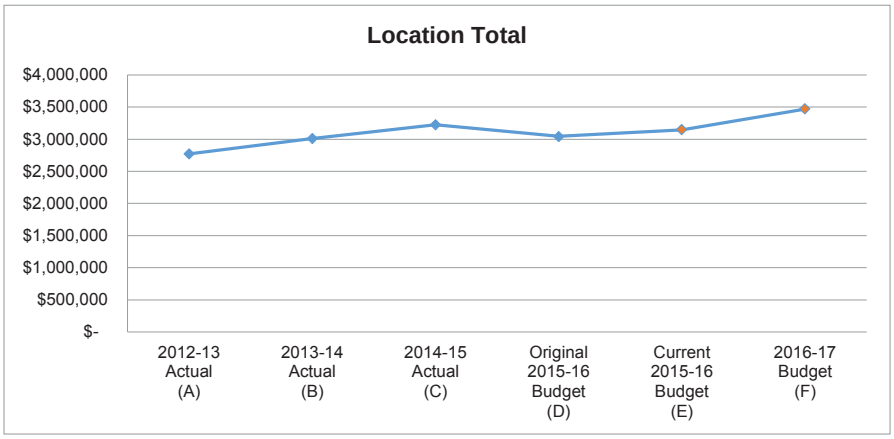
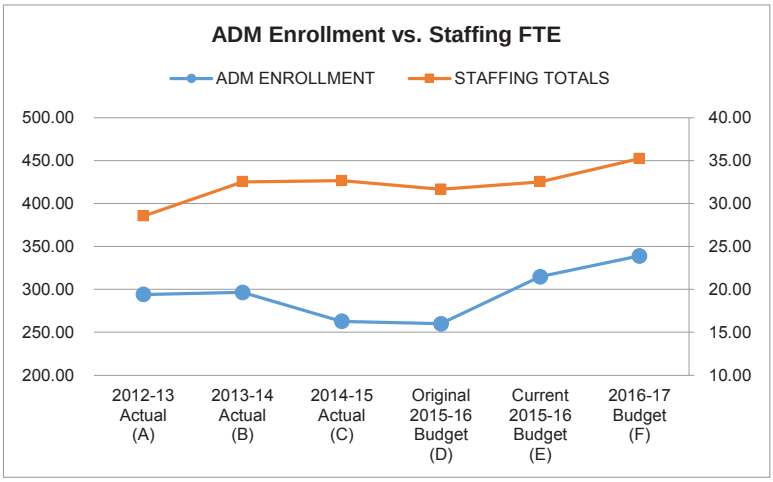


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Fund: 100 General Fund
Location: 047 Finger Lake Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**294.18**	**296.59**	**262.80**	**260.00**	**314.88**	**339.00**	**24.12**	**8%**
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	11.00	11.00	12.00	15.00	3.00	25%
SPED Teacher	4.00	4.49	4.49	4.49	2.00	2.00	-	0%
Specialist - Schools	2.50	3.00	3.00	3.00	5.00	4.50	(0.50)	-10%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.80	0.80	0.80	0.80	0.80	1.00	0.20	25%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**19.30**	**21.29**	**20.29**	**20.29**	**20.80**	**23.50**	**2.70**	**13%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	4.75	5.75	6.88	6.88	7.00	7.00	-	0%
Support Staff	2.00	3.00	3.00	2.00	2.25	2.25	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**9.25**	**11.25**	**12.38**	**11.38**	**11.75**	**11.75**	**-**	**0%**
STAFFING TOTALS	**28.55**	**32.54**	**32.67**	**31.67**	**32.55**	**35.25**	**2.70**	**8%**



Finger Lake Elementary School was one of three elementary schools built in 1985. It serves students in Pre-K through grade 5. Finger Lake also provides girls and boys basketball and Co-Ed cross country.

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Fund: 100 General Fund
Location: 048 Goose Bay Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,785,991	$ 1,877,376	$ 1,833,033	$ 1,880,990	$ 1,766,669	$ 1,433,410	$ (333,259)	-19%
320 Non-Certificated Salaries	414,418	448,837	494,028	487,838	570,816	595,123	24,307	4%
360 Employee Benefits	1,053,436	1,072,325	1,063,345	1,062,400	1,086,571	973,101	(113,470)	-10%
Subtotal Personnel	**3,253,845**	**3,398,538**	**3,390,405**	**3,431,228**	**3,424,056**	**3,001,634**	**(422,422)**	**-12%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	798	720	1,432	2,570	920	910	(10)	-1%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	6,598	7,846	7,567	9,690	9,961	8,753	(1,208)	-12%
435 Energy	70,707	70,859	81,222	82,011	86,567	85,107	(1,460)	-2%
440 Purchased Services	150	5,006	2,794	2,093	12,713	12,703	(10)	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	45,701	45,480	51,290	43,317	44,082	22,793	(21,289)	-48%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,645	4,545	119	1,000	2,852	1,615	(1,237)	-43%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**125,598**	**134,457**	**144,424**	**140,681**	**157,095**	**131,881**	**(25,214)**	**-16%**
LOCATION TOTALS	**$ 3,379,444**	**$ 3,532,995**	**$ 3,534,828**	**$ 3,571,909**	**$ 3,581,151**	**$ 3,133,515**	**$ (447,636)**	**-12%**

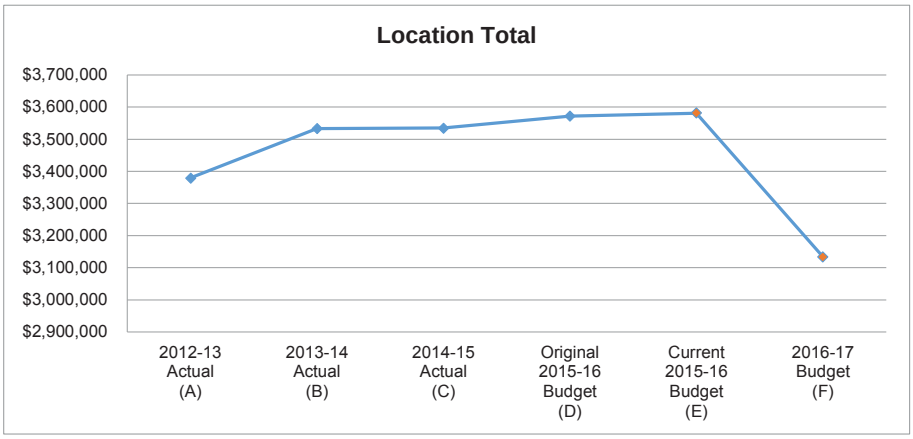
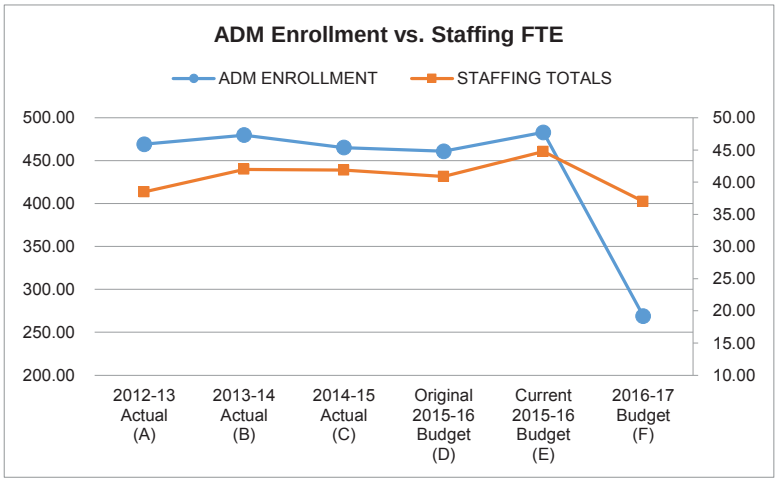


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Fund: 100 General Fund
Location: 048 Goose Bay Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**469.33**	**479.89**	**465.25**	**461.00**	**483.10**	**269.00**	**(214.10)**	**-44%**
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	18.00	19.00	13.00	(6.00)	-32%
SPED Teacher	4.00	4.00	4.00	4.00	3.00	3.00	-	0%
Specialist - Schools	3.50	4.00	4.00	4.00	5.00	3.50	(1.50)	-30%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**27.50**	**29.00**	**28.00**	**28.00**	**29.00**	**21.50**	**(7.50)**	**-26%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	6.50	7.50	7.38	7.38	10.25	10.00	(0.25)	-2%
Support Staff	2.00	3.00	4.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**11.00**	**13.00**	**13.88**	**12.88**	**15.75**	**15.50**	**(0.25)**	**-2%**
STAFFING TOTALS	**38.50**	**42.00**	**41.88**	**40.88**	**44.75**	**37.00**	**(7.75)**	**-17%**



Goose Bay Elementary school, built in 1992, serves the most elementary students in the Mat-Su Valley. The school houses grades Pre-K through 2 and serves one of the fastest-growing areas in the State.

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Fund: 100 General Fund
Location: 049 Beryozova School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 91,825	$ 118,671	$ 140,671	$ 127,219	$ 103,298	$ 107,247	$ 3,949	4%
320 Non-Certificated Salaries	20,468	3,622	3,279	3,157	3,590	3,350	(240)	-7%
360 Employee Benefits	35,861	52,221	55,705	51,901	30,275	32,544	2,269	7%
Subtotal Personnel	**148,154**	**174,515**	**199,655**	**182,277**	**137,163**	**143,141**	**5,978**	**4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	56	-	-	-	-	-	0%
425 Student Travel	66	553	285	-	-	-	-	0%
430 Utilities	-	996	393	1,241	708	697	(11)	-2%
435 Energy	6,628	10,440	8,378	5,159	8,190	8,190	-	0%
440 Purchased Services	4,227	3,625	2,222	5,000	5,000	5,000	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	2,355	5,690	1,646	2,247	2,247	1,976	(271)	-12%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	505	309	348	348	331	(17)	-5%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	54,749	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**68,026**	**21,864**	**13,233**	**13,995**	**16,493**	**16,194**	**(299)**	**-2%**
LOCATION TOTALS	**$ 216,180**	**$ 196,379**	**$ 212,887**	**$ 196,272**	**$ 153,656**	**$ 159,335**	**$ 5,679**	**4%**

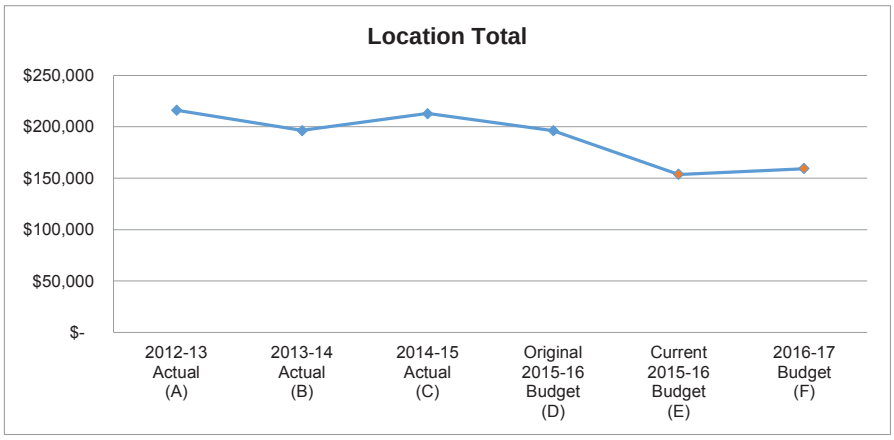
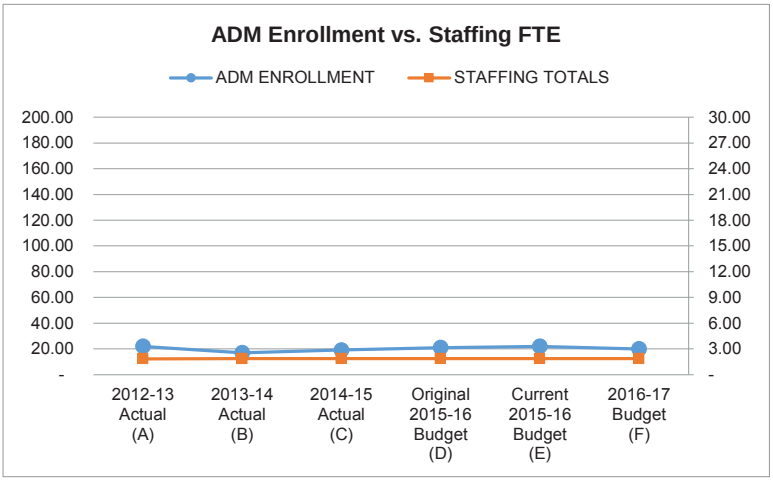


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Fund: 100 General Fund
Location: 049 Beryozova School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**22.00**	**17.00**	**19.15**	**21.00**	**22.00**	**20.00**	**(2.00)**	**-9%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	1.00	1.50	1.50	1.50	1.75	1.75	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	0.24	0.25	0.25	0.25	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**1.24**	**1.75**	**1.75**	**1.75**	**1.75**	**1.75**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	0.50	-	-	-	-	-	-	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	**0.60**	**0.10**	**0.10**	**0.10**	**0.10**	**0.10**	**-**	**0%**
STAFFING TOTALS	**1.84**	**1.85**	**1.85**	**1.85**	**1.85**	**1.85**	**-**	**0%**



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

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Fund: 100 General Fund
Location: 050 John Shaw Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,793,209	$ 1,765,607	$ 1,971,547	$ 1,938,898	$ 1,981,484	$ 2,012,146	$ 30,662	2%
320 Non-Certificated Salaries	536,776	483,984	473,530	489,613	560,254	579,076	18,822	3%
360 Employee Benefits	1,069,696	1,026,588	1,061,943	1,069,780	1,114,953	1,225,057	110,104	10%
Subtotal Personnel	**3,399,681**	**3,276,179**	**3,507,020**	**3,498,291**	**3,656,691**	**3,816,279**	**159,588**	**4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	720	930	755	2,040	720	720	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	8,165	6,230	6,197	10,585	9,364	9,419	55	1%
435 Energy	76,343	70,576	82,807	82,011	88,505	86,526	(1,979)	-2%
440 Purchased Services	2,852	1,842	447	8,348	8,348	8,535	187	2%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	31,421	43,256	39,091	37,994	42,896	38,237	(4,659)	-11%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	117	-	-	475	475	100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**119,502**	**122,833**	**129,414**	**140,978**	**149,833**	**143,912**	**(5,921)**	**-4%**
LOCATION TOTALS	**$ 3,519,183**	**$ 3,399,012**	**$ 3,636,434**	**$ 3,639,269**	**$ 3,806,524**	**$ 3,960,191**	**$ 153,667**	**4%**

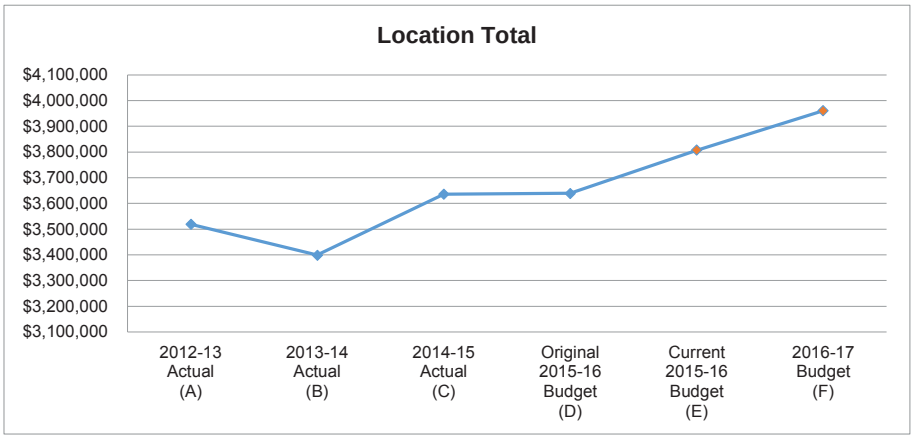
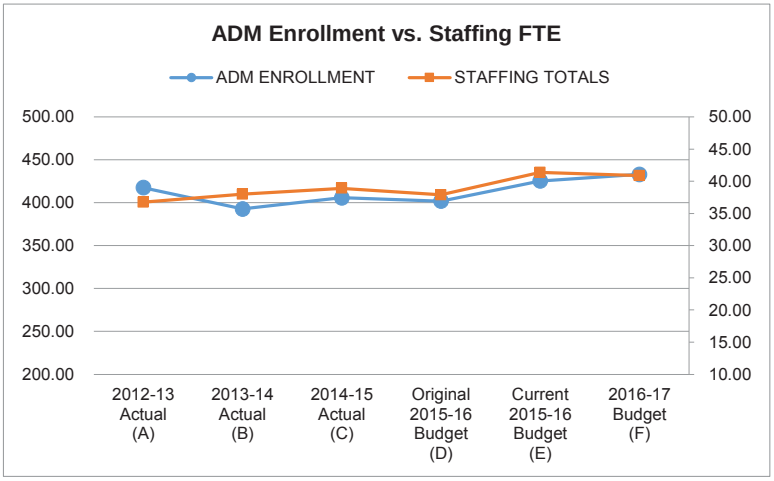


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Fund: 100 General Fund
Location: 050 John Shaw Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**417.58**	**392.83**	**405.85**	**402.00**	**425.35**	**433.00**	**7.65**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	15.00	17.00	17.00	16.00	18.00	18.00	-	0%
SPED Teacher	4.00	4.00	4.00	4.00	3.49	3.49	-	0%
Specialist - Schools	3.00	2.50	4.00	4.00	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	**24.00**	**25.50**	**27.00**	**26.00**	**27.49**	**26.99**	**(0.50)**	**-2%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	8.25	7.00	6.40	6.40	8.38	8.38	-	0%
Support Staff	2.00	3.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**12.75**	**12.50**	**11.90**	**11.90**	**13.88**	**13.88**	**-**	**0%**
STAFFING TOTALS	**36.75**	**38.00**	**38.90**	**37.90**	**41.37**	**40.87**	**(0.50)**	**-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.

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Fund: 100 General Fund
Location: 051 Meadow Lakes Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,719,183	$ 1,944,266	$ 2,118,520	$ 2,142,245	$ 2,121,890	$ 2,169,582	$ 47,692	2%
320 Non-Certificated Salaries	307,447	444,054	474,390	494,568	492,739	552,454	59,715	12%
360 Employee Benefits	891,849	1,069,361	1,145,948	1,129,980	1,133,387	1,306,427	173,040	15%
Subtotal Personnel	**2,918,478**	**3,457,681**	**3,738,858**	**3,766,793**	**3,748,016**	**4,028,463**	**280,447**	**7%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	261	261	-	0%
420 Staff Travel	3,204	1,740	720	2,964	2,764	1,978	(786)	-28%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	8,746	9,061	10,010	10,401	10,408	10,267	(141)	-1%
435 Energy	81,496	81,745	101,330	94,734	107,889	101,693	(6,196)	-6%
440 Purchased Services	40	10,457	9,305	24,402	21,774	21,674	(100)	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	31,951	40,286	48,567	39,735	37,845	37,049	(796)	-2%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	645	-	600	600	888	881	(7)	-1%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**126,082**	**143,289**	**170,532**	**172,836**	**181,829**	**173,803**	**(8,026)**	**-4%**
LOCATION TOTALS	**$ 3,044,560**	**$ 3,600,970**	**$ 3,909,390**	**$ 3,939,629**	**$ 3,929,845**	**$ 4,202,266**	**$ 272,421**	**7%**

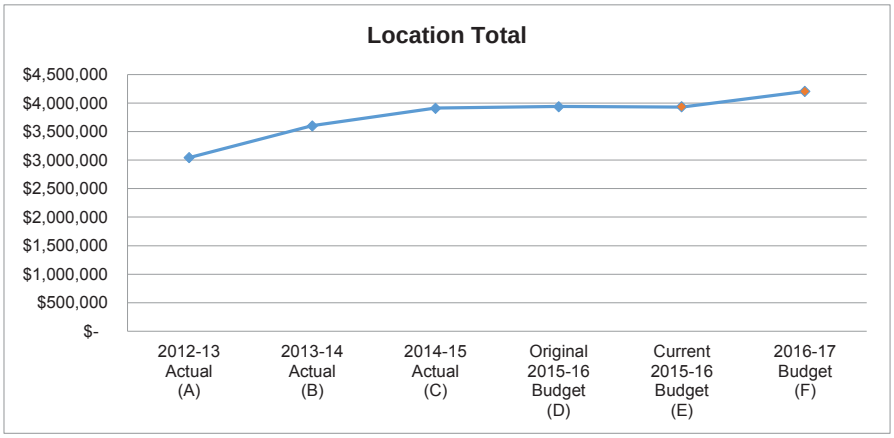
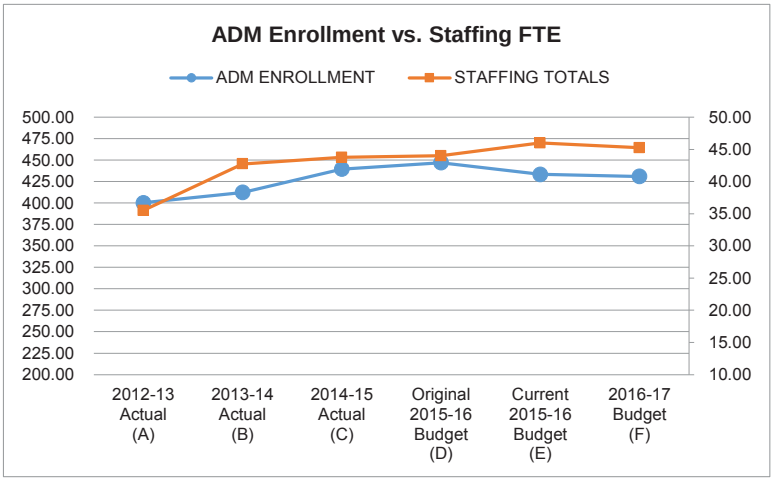


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Fund: 100 General Fund
Location: 051 Meadow Lakes Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**400.25**	**412.35**	**439.55**	**447.00**	**433.40**	**431.00**	**(2.40)**	**-1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	15.00	16.00	17.00	17.00	18.00	18.00	-	0%
SPED Teacher	5.00	7.00	7.00	7.00	6.00	6.00	-	0%
Specialist - Schools	3.00	4.00	4.00	4.00	5.00	4.50	(0.50)	-10%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**25.00**	**29.00**	**30.00**	**30.00**	**31.00**	**30.50**	**(0.50)**	**-2%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	6.00	8.25	9.25	9.50	9.50	9.25	(0.25)	-3%
Support Staff	2.00	3.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.50	2.50	1.50	1.50	2.50	2.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**10.50**	**13.75**	**13.75**	**14.00**	**15.00**	**14.75**	**(0.25)**	**-2%**
STAFFING TOTALS	**35.50**	**42.75**	**43.75**	**44.00**	**46.00**	**45.25**	**(0.75)**	**-2%**



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.

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Fund: 100 General Fund
Location: 052 Knik Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,607,838	$ 1,665,066	$ 1,799,837	$ 1,899,945	$ 1,871,405	$ 1,501,920	$ (369,485)	-20%
320 Non-Certificated Salaries	347,762	396,681	378,433	404,718	475,934	495,478	19,544	4%
360 Employee Benefits	906,091	945,726	955,341	1,007,975	1,056,624	1,049,482	(7,142)	-1%
Subtotal Personnel	**2,861,691**	**3,007,473**	**3,133,612**	**3,312,638**	**3,403,963**	**3,046,880**	**(357,083)**	**-10%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,438	1,742	1,254	1,320	720	720	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	6,209	8,192	7,702	10,452	10,468	8,912	(1,556)	-15%
435 Energy	76,074	79,808	96,837	93,578	103,224	95,781	(7,443)	-7%
440 Purchased Services	810	1,260	-	2,810	14,040	12,540	(1,500)	-11%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	37,827	46,519	73,512	45,933	46,933	21,747	(25,186)	-54%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	600	600	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**122,358**	**138,121**	**179,905**	**154,093**	**175,385**	**139,700**	**(35,685)**	**-20%**
LOCATION TOTALS	**$ 2,984,049**	**$ 3,145,594**	**$ 3,313,517**	**$ 3,466,731**	**$ 3,579,348**	**$ 3,186,580**	**$ (392,768)**	**-11%**

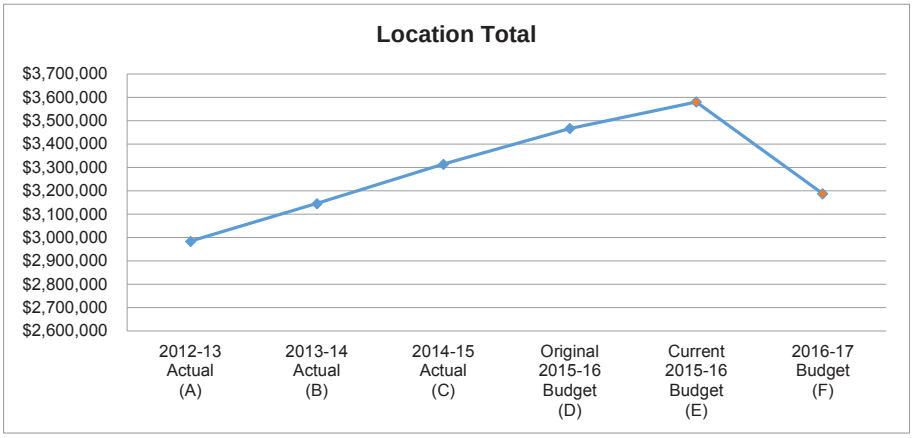
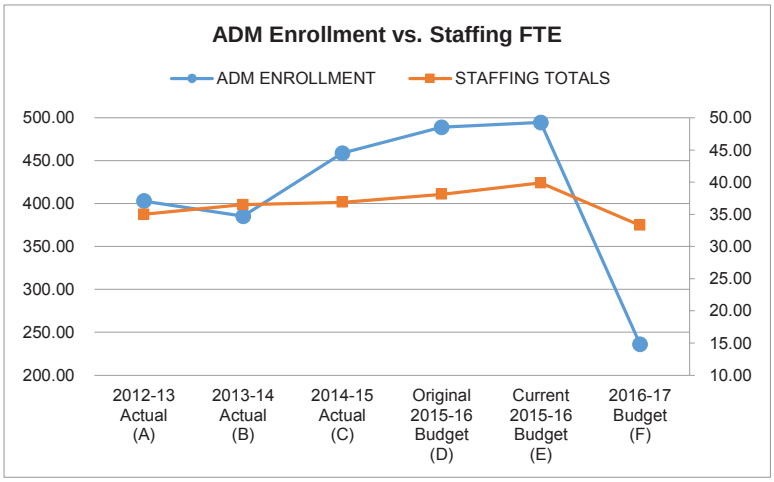


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Fund: 100 General Fund
Location: 052 Knik Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**403.00**	**385.37**	**458.75**	**489.00**	**494.60**	**236.00**	**(258.60)**	**-52%**
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	17.00	18.00	17.00	12.00	(5.00)	-29%
SPED Teacher	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Specialist - Schools	3.00	3.50	4.00	4.00	4.00	3.00	(1.00)	-25%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	0.80	(0.20)	-20%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**25.00**	**25.50**	**27.00**	**28.00**	**27.00**	**20.80**	**(6.20)**	**-23%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	5.50	5.50	4.38	4.63	7.38	7.13	(0.25)	-3%
Support Staff	2.00	3.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.38	(0.12)	-5%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**10.00**	**11.00**	**9.88**	**10.13**	**12.88**	**12.50**	**(0.37)**	**-3%**
STAFFING TOTALS	**35.00**	**36.50**	**36.88**	**38.13**	**39.88**	**33.30**	**(6.57)**	**-16%**



Knik Elementary School, built in 2007, serves students in grades 3 through 5 who are leaving Goose Bay Elementary School. They also have an Emotionally Disturbed program for their Special Education students. In addition, the school offers basketball and cross-country running to its students.

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Fund: 100 General Fund
Location: 053 Machetanz Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,092,494	$ 2,143,158	$ 2,115,625	$ 2,160,808	$ 2,228,217	$ 2,438,151	$ 209,934	9%
320 Non-Certificated Salaries	545,176	570,091	493,554	511,006	413,780	434,935	21,155	5%
360 Employee Benefits	1,218,302	1,276,742	1,155,443	1,163,200	1,146,105	1,348,459	202,354	18%
Subtotal Personnel	**3,855,971**	**3,989,991**	**3,764,622**	**3,835,014**	**3,788,102**	**4,221,545**	**433,443**	**11%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	3,237	-	-	-	-	-	0%
420 Staff Travel	720	3,245	2,077	4,990	3,370	4,710	1,340	40%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	8,455	8,542	8,643	11,629	10,894	11,044	150	1%
435 Energy	77,108	77,051	93,825	89,819	100,443	94,116	(6,327)	-6%
440 Purchased Services	2,284	72	1,190	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	37,907	50,512	44,401	40,127	42,773	41,256	(1,517)	-4%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	175	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**126,649**	**142,659**	**150,136**	**146,565**	**157,480**	**151,126**	**(6,354)**	**-4%**
LOCATION TOTALS	**$ 3,982,621**	**$ 4,132,650**	**$ 3,914,759**	**$ 3,981,579**	**$ 3,945,582**	**$ 4,372,671**	**$ 427,089**	**11%**

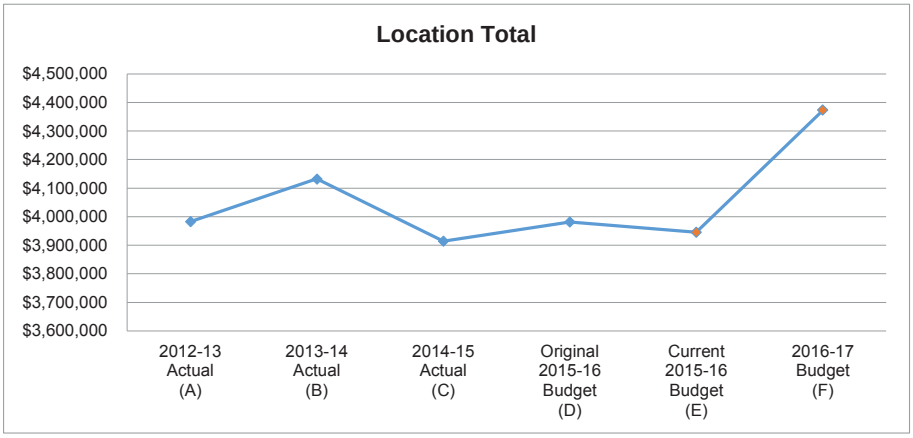
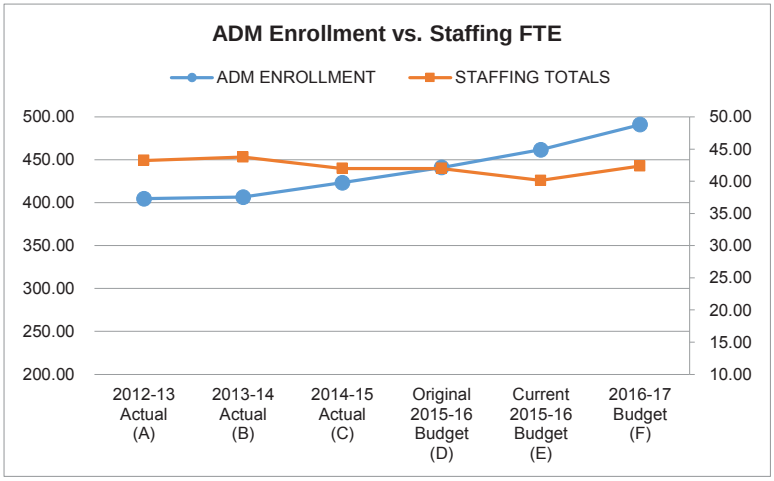


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Fund: 100 General Fund
Location: 053 Machetanz Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**404.63**	**406.53**	**423.45**	**441.00**	**461.85**	**491.00**	**29.15**	**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	16.00	16.00	16.00	16.00	18.00	2.00	13%
SPED Teacher	7.00	6.00	5.00	5.00	4.00	4.00	-	0%
Specialist - Schools	3.50	6.00	6.00	6.00	7.00	7.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**29.50**	**30.00**	**29.00**	**29.00**	**29.00**	**31.00**	**2.00**	**7%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	9.25	8.25	7.50	7.50	5.63	5.88	0.25	4%
Support Staff	2.00	3.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.50	2.50	2.50	2.50	2.50	2.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**13.75**	**13.75**	**13.00**	**13.00**	**11.13**	**11.38**	**0.25**	**2%**
STAFFING TOTALS	**43.25**	**43.75**	**42.00**	**42.00**	**40.13**	**42.38**	**2.25**	**6%**



Machetanz Elementary School is the second most recently completed elementary school, completed in 2009. Machetanz serves students in grades Pre-K through five. They also offer an Emotionally Distrubed program for Special Education students, basketball, cross-country running, and choir. Machetanz Elementary is a STEM (Science, Technology, Engineering, and Math) school.

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Fund: 100 General Fund
Location: 054 Dena'ina Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ 1,622,557	$ 1,622,557	100%
320 Non-Certificated Salaries	-	-	-	-	-	638,235	638,235	100%
360 Employee Benefits	-	-	-	-	-	1,285,790	1,285,790	100%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**3,546,582**	**3,546,582**	**100%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	11,032	11,032	100%
435 Energy	-	-	-	-	-	94,116	94,116	100%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	278,061	278,061	100%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**-**	**-**	**-**	**383,209**	**383,209**	**100%**
LOCATION TOTALS	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,929,791**	**$ 3,929,791**	**100%**

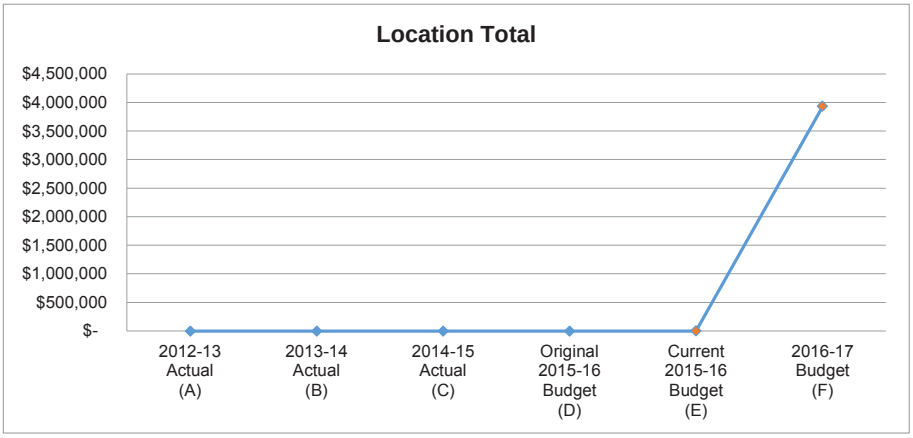
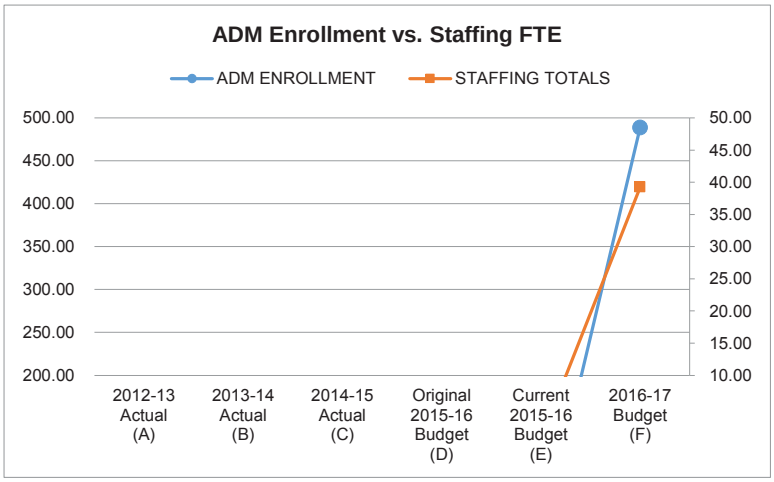


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Fund: 100 General Fund
Location: 054 Dena'ina Elementary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**-**	**-**	**-**	**-**	**-**	**489.00**	**489.00**	**100%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	1.00	1.00	#DIV/0!
Classroom Teacher	-	-	-	-	-	14.00	14.00	100%
SPED Teacher	-	-	-	-	-	3.00	3.00	100%
Specialist - Schools	-	-	-	-	-	4.00	4.00	100%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	1.00	1.00	#DIV/0!
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**-**	**-**	**23.00**	**23.00**	**100%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	10.50	10.50	100%
Support Staff	-	-	-	-	-	3.00	3.00	100%
Custodial Staff	-	-	-	-	-	2.75	2.75	100%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**16.25**	**16.25**	**100%**
STAFFING TOTALS	**-**	**-**	**-**	**-**	**-**	**39.25**	**39.25**	**100%**



Dena'ina Elementary School is the most recently built elementary school, completed in 2016. Dena'ina serves students in grades Pre-K through five.

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Fund: 100 General Fund
Location: 061 Midnight Sun Family Learning Center
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 586,490	$ 573,996	$ 653,564	$ 675,730	$ 725,321	$ 716,771	$ (8,550)	-1%
320 Non-Certificated Salaries	266,761	324,732	404,585	428,654	436,322	475,595	39,273	9%
360 Employee Benefits	388,633	420,040	499,574	524,298	601,162	593,168	(7,994)	-1%
Subtotal Personnel	**1,241,883**	**1,318,767**	**1,557,723**	**1,628,682**	**1,762,805**	**1,785,534**	**22,729**	**1%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	400	-	5,000	7,804	7,804	-	0%
420 Staff Travel	5,335	4,190	6,974	5,100	5,100	2,000	(3,100)	-61%
425 Student Travel	17,848	11,204	10,154	5,000	5,000	20,000	15,000	300%
430 Utilities	4,025	3,811	4,648	4,000	4,000	4,500	500	13%
435 Energy	29,642	27,874	36,934	37,000	39,628	42,000	2,372	6%
440 Purchased Services	427,356	346,474	533,076	532,396	522,725	513,254	(9,471)	-2%
445 Insurance & Bond Premiums	2,122	286	286	370	370	670	300	81%
450 Supplies & Materials	160,201	156,949	169,322	205,929	335,283	128,912	(206,371)	-62%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	448	-	-	(25,794)	1,569	500	(1,069)	-68%
495 Indirect Cost	141,707	112,265	71,233	98,533	67,073	82,138	15,065	22%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**788,683**	**663,451**	**832,627**	**867,534**	**988,551**	**801,778**	**(186,773)**	**-19%**
LOCATION TOTALS	**$ 2,030,567**	**$ 1,982,219**	**$ 2,390,350**	**$ 2,496,216**	**$ 2,751,356**	**$ 2,587,312**	**$ (164,044)**	**-6%**

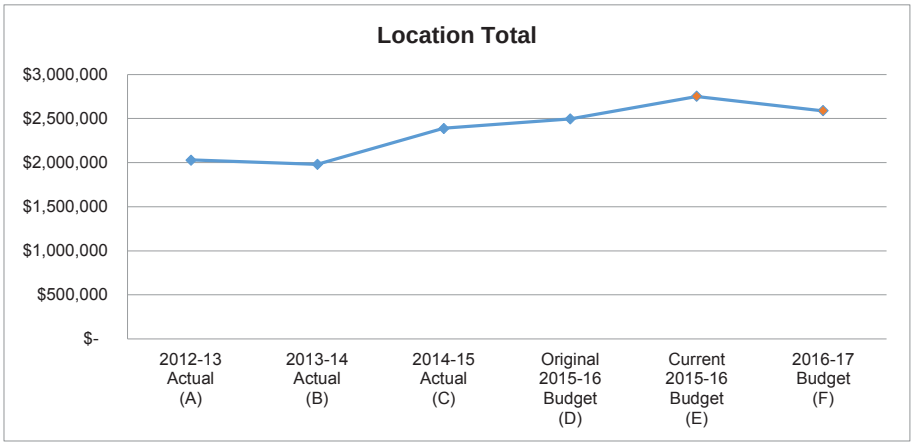
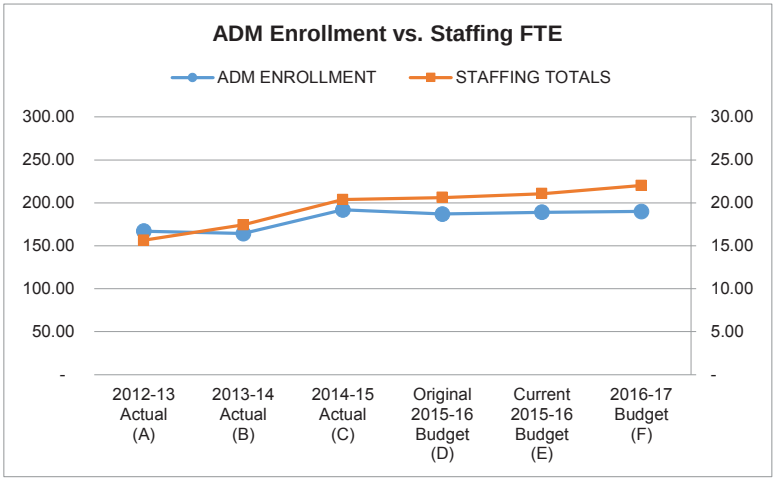


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Fund: 100 General Fund
Location: 061 Midnight Sun Family Learning Center
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**167.00**	**164.25**	**191.80**	**187.00**	**189.00**	**190.00**	**1.00**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	0.15	0.18	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	7.00	7.00	7.50	7.50	7.00	7.00	-	0%
SPED Teacher	0.49	0.49	0.49	0.49	1.50	1.00	(0.50)	-33%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**7.64**	**7.67**	**8.99**	**8.99**	**9.50**	**9.00**	**(0.50)**	**-5%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	7.25	8.75	10.38	10.63	10.57	12.01	1.45	14%
Support Staff	0.75	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**8.00**	**9.75**	**11.38**	**11.63**	**11.57**	**13.01**	**1.45**	**12%**
STAFFING TOTALS	**15.64**	**17.42**	**20.37**	**20.62**	**21.07**	**22.01**	**0.95**	**4%**



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.

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Fund: 100 General Fund
Location: 062 Academy Charter School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,241,371	$ 1,283,781	$ 1,362,046	$ 1,372,466	$ 1,372,466	$ 1,326,752	$ (45,714)	-3%
320 Non-Certificated Salaries	217,502	264,240	253,542	249,565	249,565	269,492	19,927	8%
360 Employee Benefits	604,684	673,877	664,084	678,301	678,301	567,553	(110,748)	-16%
Subtotal Personnel	**2,063,557**	**2,221,897**	**2,279,672**	**2,300,332**	**2,300,332**	**2,163,797**	**(136,535)**	**-6%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	3,167	3,100	3,100	5,000	1,900	61%
420 Staff Travel	35,854	49,445	63,548	41,602	41,602	43,880	2,278	5%
425 Student Travel	31,043	37,950	65,552	48,501	48,501	80,000	31,499	65%
430 Utilities	6,029	7,424	6,680	7,368	7,368	69,000	61,632	836%
435 Energy	39,188	36,454	43,553	40,500	40,500	58,000	17,500	43%
440 Purchased Services	30,956	39,204	36,697	37,135	37,135	52,000	14,865	40%
445 Insurance & Bond Premiums	12,684	24,449	25,935	49,935	49,935	25,935	(24,000)	-48%
450 Supplies & Materials	91,941	117,416	68,772	109,473	169,744	233,937	64,193	38%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	(28,240)	(1,941)	-	1,941	0%
495 Indirect Cost	188,981	150,834	94,448	108,277	108,277	103,031	(5,246)	-5%
510 Equipment	-	-	15,643	15,000	15,000	5,000	(10,000)	-67%
550 Transfers to Other Funds	-	65,000	-	-	-	-	-	0%
Subtotal Non Personnel	**436,675**	**528,176**	**423,996**	**432,651**	**519,221**	**675,783**	**156,562**	**30%**
LOCATION TOTALS	**$ 2,500,232**	**$ 2,750,073**	**$ 2,703,668**	**$ 2,732,983**	**$ 2,819,553**	**$ 2,839,580**	**$ 20,027**	**1%**

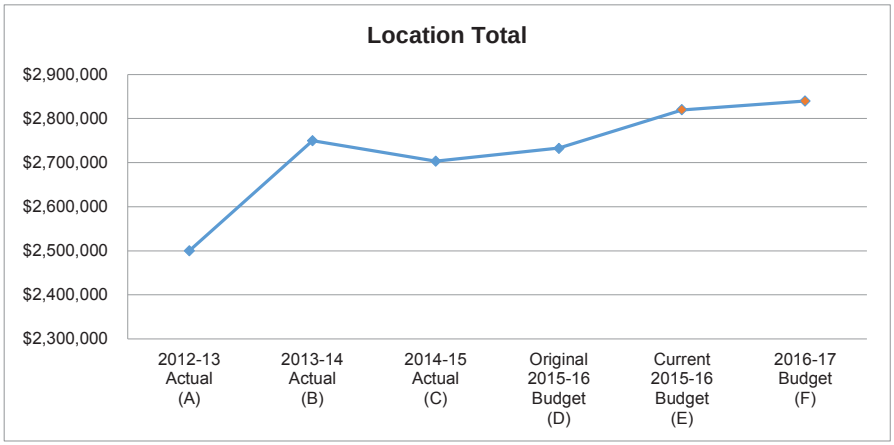
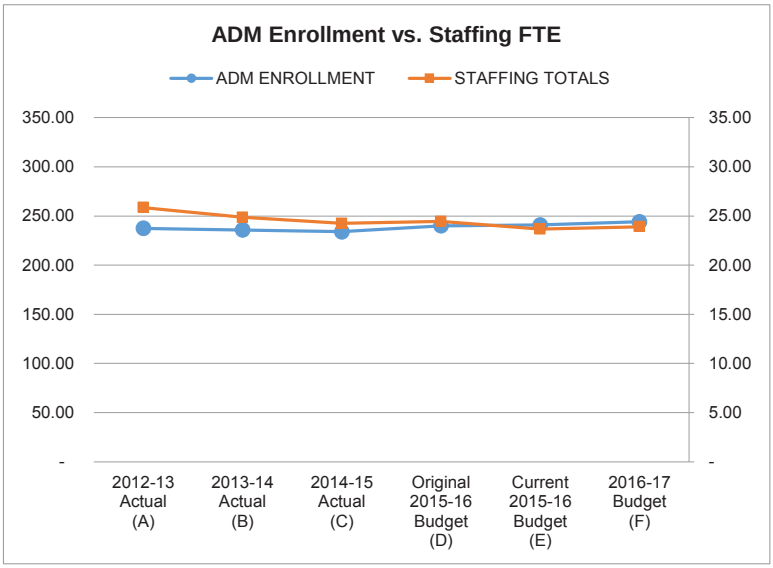


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Fund: 100 General Fund
Location: 062 Academy Charter School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**237.35**	**235.80**	**234.00**	**240.00**	**240.85**	**244.00**	**3.15**	**1%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	15.31	16.02	16.48	16.48	15.50	15.55	0.05	0%
SPED Teacher	0.60	-	-	-	-	-	-	0%
Specialist - Schools	0.80	0.60	0.60	0.60	0.60	0.60	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**17.71**	**17.62**	**18.08**	**18.08**	**17.10**	**17.15**	**0.05**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	4.40	3.24	2.67	2.86	2.55	2.75	0.20	8%
Support Staff	2.00	2.00	1.50	1.50	2.00	2.00	-	0%
Custodial Staff	1.75	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**8.15**	**7.24**	**6.17**	**6.36**	**6.55**	**6.75**	**0.20**	**3%**
STAFFING TOTALS	**25.86**	**24.86**	**24.25**	**24.44**	**23.65**	**23.90**	**0.25**	**1%**



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.

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Fund: 100 General Fund
Location: 065 Twindly Bridge Charter School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 328,512	$ 338,904	$ 393,210	$ 349,658	$ 356,048	$ 562,989	$ 206,941	58%
320 Non-Certificated Salaries	148,496	166,144	195,847	196,428	200,437	229,626	29,189	15%
360 Employee Benefits	192,917	223,109	228,341	230,717	232,923	250,103	17,180	7%
Subtotal Personnel	**669,925**	**728,157**	**817,397**	**776,803**	**789,408**	**1,042,718**	**253,310**	**32%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	1,047	-	-	-	-	-	0%
420 Staff Travel	3,891	2,829	4,999	2,200	2,200	7,720	5,520	251%
425 Student Travel	1,900	953	4,005	2,500	2,500	5,000	2,500	100%
430 Utilities	533	1,957	996	1,000	1,000	12,620	11,620	1162%
435 Energy	8,822	9,752	11,943	13,000	13,000	13,000	-	0%
440 Purchased Services	188,849	236,012	273,892	253,792	253,792	186,018	(67,774)	-27%
445 Insurance & Bond Premiums	12,874	14,026	3,910	286	286	286	-	0%
450 Supplies & Materials	525,737	446,621	549,555	845,851	1,219,290	1,169,152	(50,138)	-4%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	578	830	680	(20,164)	159,005	160,391	1,386	1%
495 Indirect Cost	124,670	88,879	58,841	76,111	76,111	102,600	26,489	35%
510 Equipment	8,675	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**876,528**	**802,905**	**908,820**	**1,174,576**	**1,727,184**	**1,656,787**	**(70,397)**	**-4%**
LOCATION TOTALS	**$ 1,546,453**	**$ 1,531,061**	**$ 1,726,218**	**$ 1,951,379**	**$ 2,516,592**	**$ 2,699,505**	**$ 182,913**	**7%**

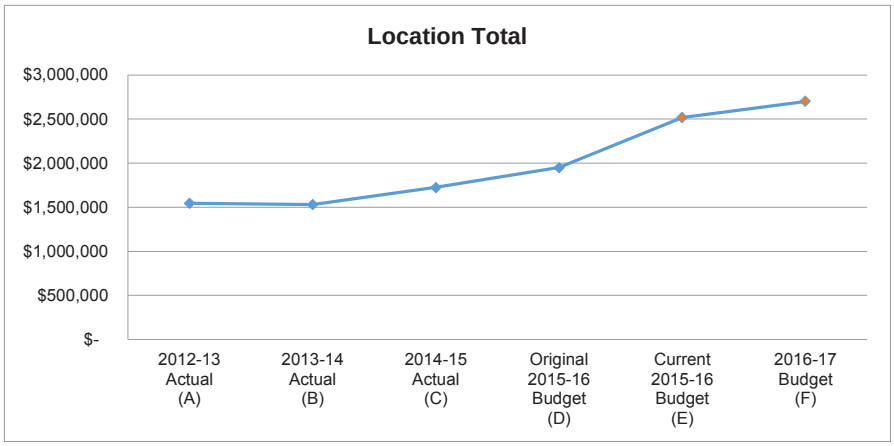
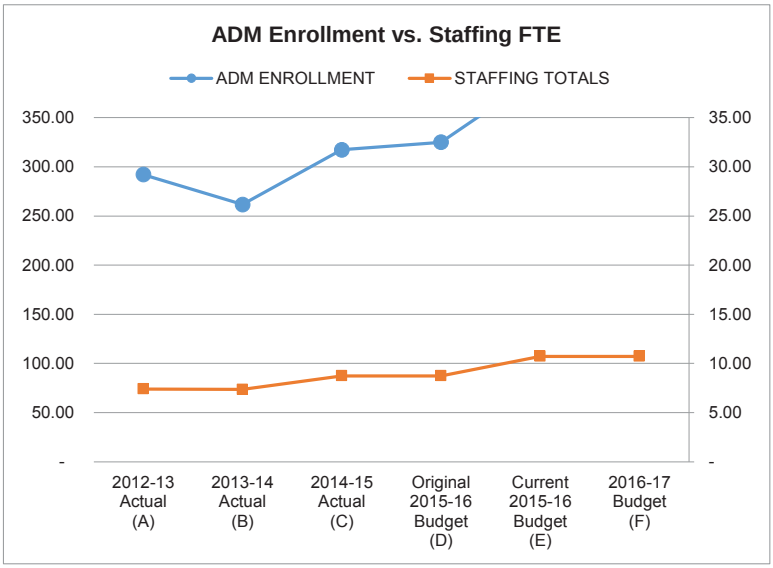


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Fund: 100 General Fund
Location: 065 Twindly Bridge Charter School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**292.10**	**261.60**	**317.25**	**325.00**	**393.70**	**440.00**	**46.30**	**12%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	3.00	3.00	3.00	3.00	4.98	4.98	-	0%
SPED Teacher	0.10	0.10	0.49	0.49	0.49	0.49	-	0%
Specialist - Schools		-	-	-	-	-	-	0%
Counselor		-	-	-	-	-	-	0%
Nurse	0.05	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**4.15**	**4.10**	**4.49**	**4.49**	**6.47**	**6.47**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	0.50	0.50	-	-	-	-	-	0%
Support Staff	2.50	2.50	4.00	4.00	4.00	4.00	-	0%
Custodial Staff	0.25	0.25	0.25	0.25	0.25	0.25	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**3.25**	**3.25**	**4.25**	**4.25**	**4.25**	**4.25**	**-**	**0%**
STAFFING TOTALS	**7.40**	**7.35**	**8.74**	**8.74**	**10.72**	**10.72**	**-**	**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.

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Fund: 100 General Fund
Location: 066 Birchtree Charter School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,411,025	$ 1,535,769	$ 1,842,761	$ 1,985,153	$ 2,010,940	$ 2,075,289	$ 64,349	3%
320 Non-Certificated Salaries	321,465	417,836	467,166	504,685	432,501	490,515	58,014	13%
360 Employee Benefits	617,466	782,249	880,969	925,575	969,290	937,773	(31,517)	-3%
Subtotal Personnel	**2,349,957**	**2,735,855**	**3,190,896**	**3,415,413**	**3,412,731**	**3,503,577**	**90,846**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	887	300	-	-	-	-	0%
420 Staff Travel	16,950	34,320	43,263	41,320	41,320	31,740	(9,580)	-23%
425 Student Travel	11,523	8,235	2,983	8,000	8,000	-	(8,000)	-100%
430 Utilities	3,061	2,989	4,089	4,700	4,700	5,500	800	17%
435 Energy	30,464	29,561	41,948	35,000	45,000	70,000	25,000	56%
440 Purchased Services	507,530	490,859	499,827	493,400	587,000	548,000	(39,000)	-7%
445 Insurance & Bond Premiums	4,250	410	410	410	410	410	-	0%
450 Supplies & Materials	251,730	159,661	201,315	321,537	943,208	393,125	(550,083)	-58%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	931	4,059	379	(46,010)	(3,162)	262,752	265,914	100%
495 Indirect Cost	248,867	215,259	136,250	179,054	179,054	173,172	(5,882)	-3%
510 Equipment	-	-	7,000	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,075,306**	**946,239**	**937,763**	**1,037,411**	**1,805,530**	**1,484,699**	**(320,831)**	**-18%**
LOCATION TOTALS	**$ 3,425,263**	**$ 3,682,094**	**$ 4,128,659**	**$ 4,452,824**	**$ 5,218,261**	**$ 4,988,276**	**$ (229,985)**	**-4%**

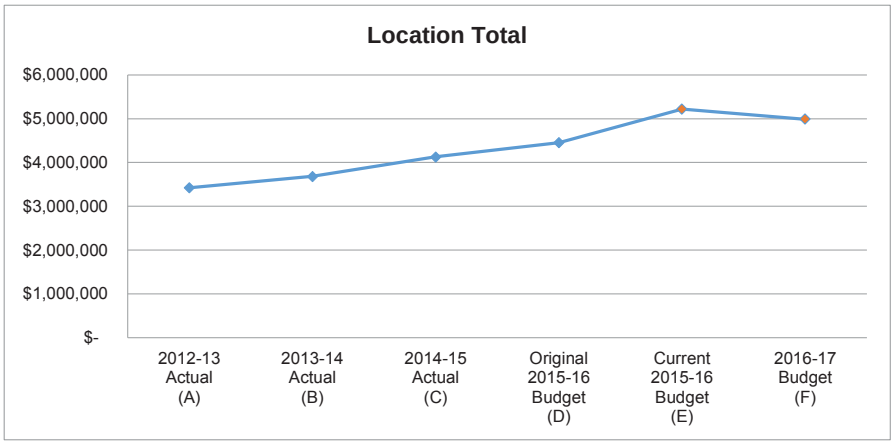
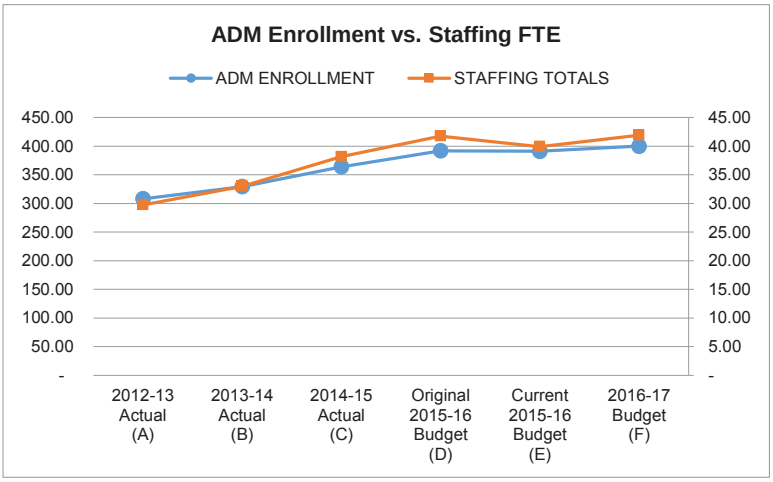


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Fund: 100 General Fund
Location: 066 Birchtree Charter School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**308.05**	**329.30**	**363.90**	**392.00**	**391.20**	**400.00**	**8.80**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.75	1.49	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	14.95	17.31	19.85	20.25	21.35	22.00	0.65	3%
SPED Teacher	2.00	2.19	2.38	3.49	3.49	3.49	-	0%
Specialist - Schools	-	0.50	1.50	1.50	0.50	0.50	-	0%
Counselor	0.70	0.49	0.49	0.49	0.49	0.49	-	0%
Nurse	-	0.20	0.20	0.20	0.20	0.20	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**19.40**	**22.18**	**26.42**	**27.93**	**28.03**	**28.68**	**0.65**	**2%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	6.75	7.82	8.75	10.84	9.88	10.25	0.38	4%
Support Staff	2.50	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	1.10	1.00	1.00	1.00	-	1.00	1.00	#DIV/0!
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**10.35**	**10.82**	**11.75**	**13.84**	**11.88**	**13.25**	**1.38**	**12%**
STAFFING TOTALS	**29.75**	**33.00**	**38.17**	**41.77**	**39.91**	**41.93**	**2.03**	**5%**



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.

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Fund: 100 General Fund
Location: 067 American Charter Academy
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 842,393	$ 936,973	$ 933,935	$ 977,211	$ 977,211	$ 925,080	$ (52,131)	-5%
320 Non-Certificated Salaries	247,373	200,562	229,956	297,285	297,285	280,206	(17,079)	-6%
360 Employee Benefits	491,299	504,839	467,545	468,726	468,726	482,248	13,522	3%
Subtotal Personnel	**1,581,064**	**1,642,375**	**1,631,436**	**1,743,222**	**1,743,222**	**1,687,534**	**(55,688)**	**-3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,320	1,459	1,977	3,800	3,800	1,320	(2,480)	-65%
425 Student Travel	-	-	3,656	3,847	3,847	3,500	(347)	-9%
430 Utilities	2,982	3,473	2,985	3,000	3,000	3,000	-	0%
435 Energy	52,781	56,871	62,937	90,000	90,000	80,000	(10,000)	-11%
440 Purchased Services	241,267	246,776	251,612	256,500	256,500	239,440	(17,060)	-7%
445 Insurance & Bond Premiums	2,836	131	131	131	131	131	-	0%
450 Supplies & Materials	25,501	111,773	76,717	62,516	192,866	100,141	(92,725)	-48%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	1,405	1,255	(23,017)	(1,582)	-	1,582	0%
495 Indirect Cost	156,089	128,140	65,750	87,474	87,474	71,247	(16,227)	-19%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	20,000	20,000	100%
Subtotal Non Personnel	**482,776**	**550,028**	**467,021**	**484,251**	**636,036**	**518,779**	**(117,257)**	**-18%**
LOCATION TOTALS	**$ 2,063,840**	**$ 2,192,402**	**$ 2,098,457**	**$ 2,227,473**	**$ 2,379,258**	**$ 2,206,313**	**$ (172,945)**	**-7%**

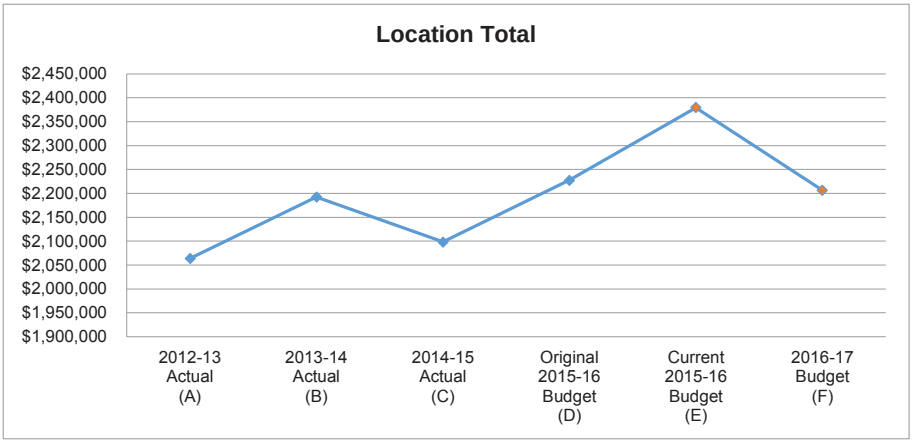
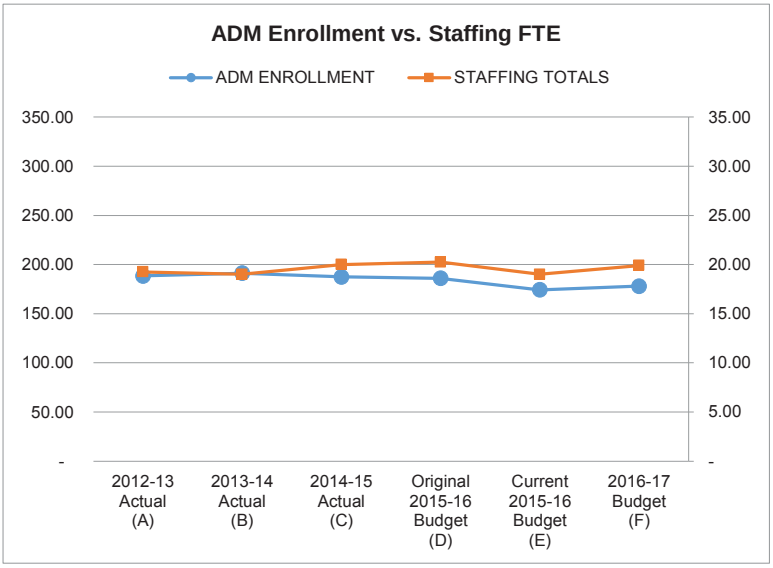


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Fund: 100 General Fund
Location: 067 American Charter Academy
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**188.40**	**191.15**	**187.50**	**186.00**	**174.25**	**178.00**	**3.75**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	0.90	(0.10)	-10%
Classroom Teacher	8.00	10.00	10.00	11.00	10.75	11.75	1.00	9%
SPED Teacher	2.00	1.00	0.49	0.49	0.25	0.25	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	1.00	1.00	1.00	0.75	-	-	-	0%
Nurse	0.75	0.75	0.75	0.50	0.50	0.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**12.75**	**13.75**	**13.24**	**13.74**	**12.50**	**13.40**	**0.90**	**7%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	2.00	1.25	1.75	3.00	3.00	3.00	-	0%
Support Staff	3.00	2.50	3.50	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	**6.50**	**5.25**	**6.75**	**6.50**	**6.50**	**6.50**	**-**	**0%**
STAFFING TOTALS	**19.25**	**19.00**	**19.99**	**20.24**	**19.00**	**19.90**	**0.90**	**5%**



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.

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Fund: 100 General Fund
Location: 071 Valley Pathways High School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 925,374	$ 922,950	$ 1,419,578	$ 1,406,456	$ 1,129,332	$ 893,819	$ (235,513)	-21%
320 Non-Certificated Salaries	231,285	210,098	201,855	214,245	250,670	244,363	(6,307)	-3%
360 Employee Benefits	475,928	474,213	658,396	664,812	600,352	526,110	(74,242)	-12%
Subtotal Personnel	**1,632,588**	**1,607,260**	**2,279,829**	**2,285,513**	**1,980,354**	**1,664,292**	**(316,062)**	**-16%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	6,045	-	-	350,000	350,000	100%
420 Staff Travel	2,261	1,320	2,670	-	1,320	1,320	-	0%
425 Student Travel	-	220	6,643	-	-	1,425	1,425	100%
430 Utilities	3,450	3,931	4,800	8,269	6,021	5,608	(413)	-7%
435 Energy	18,507	19,006	84,912	47,194	90,429	43,538	(46,891)	-52%
440 Purchased Services	325,923	420	3,298	1,107	1,107	1,107	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	17,227	25,863	28,168	28,449	38,099	19,249	(18,850)	-49%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	1,610	2,414	1,776	1,776	1,687	(89)	-5%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**367,368**	**52,371**	**138,951**	**86,795**	**138,752**	**423,934**	**285,182**	**206%**
LOCATION TOTALS	**$ 1,999,957**	**$ 1,659,631**	**$ 2,418,780**	**$ 2,372,308**	**$ 2,119,106**	**$ 2,088,226**	**$ (30,880)**	**-1%**

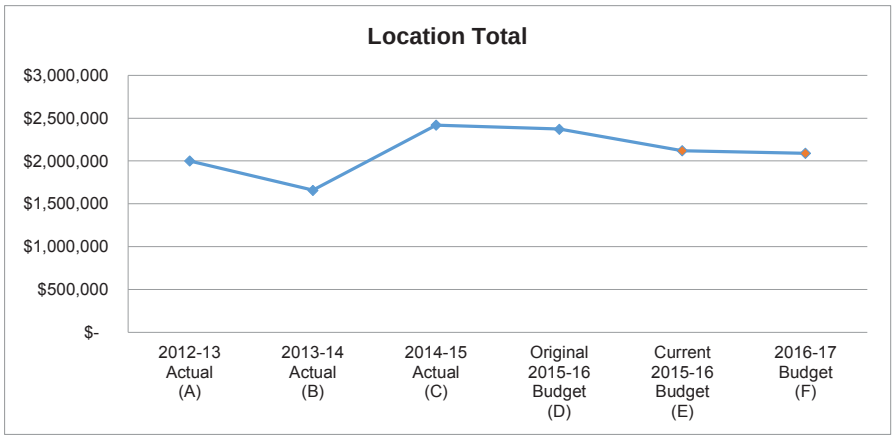
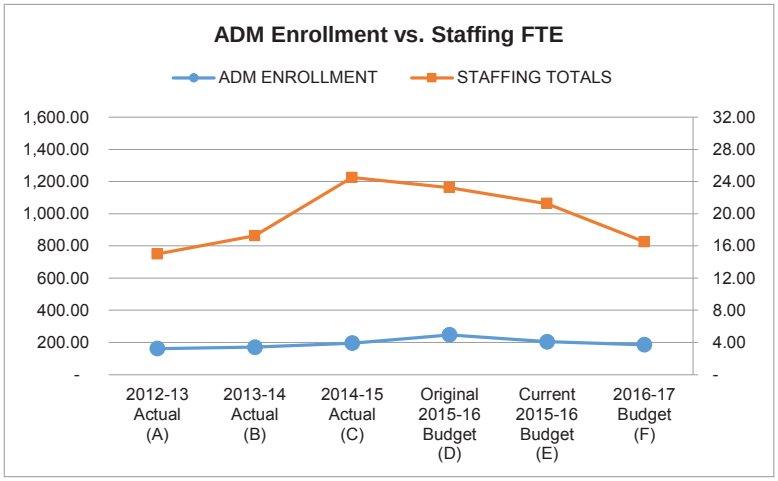


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Fund: 100 General Fund
Location: 071 Valley Pathways High School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**161.90**	**170.60**	**195.60**	**247.00**	**204.25**	**186.00**	**(18.25)**	**-9%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	2.00	1.00	1.00	1.00	-	0%
Classroom Teacher	6.00	8.00	13.00	13.00	10.00	7.00	(3.00)	-30%
SPED Teacher	1.50	2.00	2.00	2.00	2.00	1.00	(1.00)	-50%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Nurse	0.50	1.00	1.00	1.00	1.00	0.50	(0.50)	-50%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**10.00**	**13.00**	**19.00**	**18.00**	**15.00**	**10.50**	**(4.50)**	**-30%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	1.00	1.25	1.50	1.25	1.25	1.00	(0.25)	-20%
Support Staff	3.00	2.00	2.00	2.00	3.00	3.00	-	0%
Custodial Staff	1.00	1.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**5.00**	**4.25**	**5.50**	**5.25**	**6.25**	**6.00**	**(0.25)**	**-4%**
STAFFING TOTALS	**15.00**	**17.25**	**24.50**	**23.25**	**21.25**	**16.50**	**(4.75)**	**-22%**



Valley Pathways High School is currently in the design phase for their new school building. The school serves students in grades 9-12 and houses state-of-the-art business labs. The school offers extended-day instruction and flexible scheduling for students.

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Fund: 100 General Fund
Location: 072 Mat-Su Secondary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 96,704	$ 105,270	$ 77,003	$ 80,436	$ 82,888	$ 68,324	$ (14,564)	-18%
320 Non-Certificated Salaries	52,579	45,857	42,782	47,418	45,418	48,248	2,830	6%
360 Employee Benefits	64,725	66,234	60,987	63,358	63,170	66,698	3,528	6%
Subtotal Personnel	**214,008**	**217,361**	**180,772**	**191,212**	**191,476**	**183,270**	**(8,206)**	**-4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	180	180	180	206	190	-	(190)	-100%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	493	1,851	799	1,843	1,843	1,751	(92)	-5%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	120	-	-	57	57	100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**673**	**2,031**	**1,099**	**2,049**	**2,033**	**1,808**	**(225)**	**-11%**
LOCATION TOTALS	**$ 214,681**	**$ 219,392**	**$ 181,871**	**$ 193,261**	**$ 193,509**	**$ 185,078**	**$ (8,431)**	**-4%**

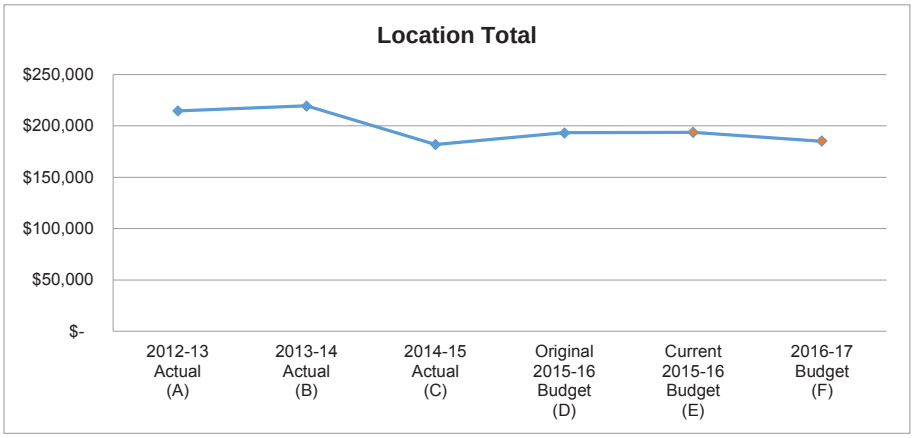
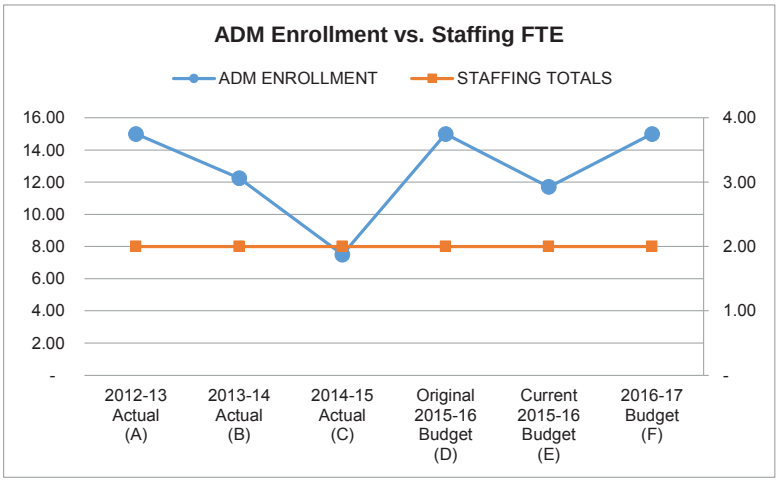


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Fund: 100 General Fund
Location: 072 Mat-Su Secondary School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**15.00**	**12.25**	**7.50**	**15.00**	**11.70**	**15.00**	**3.30**	**28%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	1.00	1.00	1.00	1.00	1.00	1.00	-	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	1.00	1.00	1.00	1.00	1.00	1.00	-	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 TOTALS	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**-**	**0%**



Mat-Su Secondary School is the educational system for the Youth Correctional Facility. It works with students in credit recovery and developing skills necessary for appropriate involvement in the community.

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Fund: 100 General Fund
Location: 073 Mat-Su Career and Technical High School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 2,096,256	$ 1,986,192	$ 2,038,132	$ 2,715,773	$ 2,705,109	$ 2,758,938	$ 53,829	2%
320 Non-Certificated Salaries	282,223	270,585	272,657	322,602	342,880	358,714	15,834	5%
360 Employee Benefits	970,335	951,818	940,360	1,224,944	1,245,507	1,364,511	119,004	10%
Subtotal Personnel	**3,348,814**	**3,208,594**	**3,251,149**	**4,263,319**	**4,293,496**	**4,482,163**	**188,667**	**4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,551	1,421	1,633	276	1,596	2,926	1,330	83%
425 Student Travel	-	1,355	1,827	3,070	3,070	3,179	109	4%
430 Utilities	6,285	6,288	6,572	8,793	8,140	8,251	111	1%
435 Energy	146,427	148,155	203,936	173,044	218,032	196,091	(21,941)	-10%
440 Purchased Services	4,328	266	4,892	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	39,433	50,244	49,314	75,777	101,777	77,519	(24,258)	-24%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	4,032	4,795	5,130	4,320	4,320	4,645	325	8%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**202,056**	**212,523**	**273,303**	**265,280**	**336,935**	**292,611**	**(44,324)**	**-13%**
LOCATION TOTALS	**$ 3,550,870**	**$ 3,421,117**	**$ 3,524,452**	**$ 4,528,599**	**$ 4,630,431**	**$ 4,774,774**	**$ 144,343**	**3%**

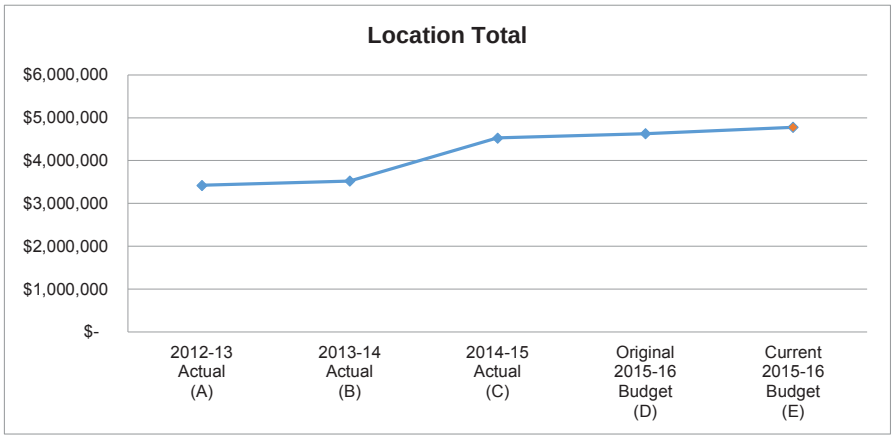
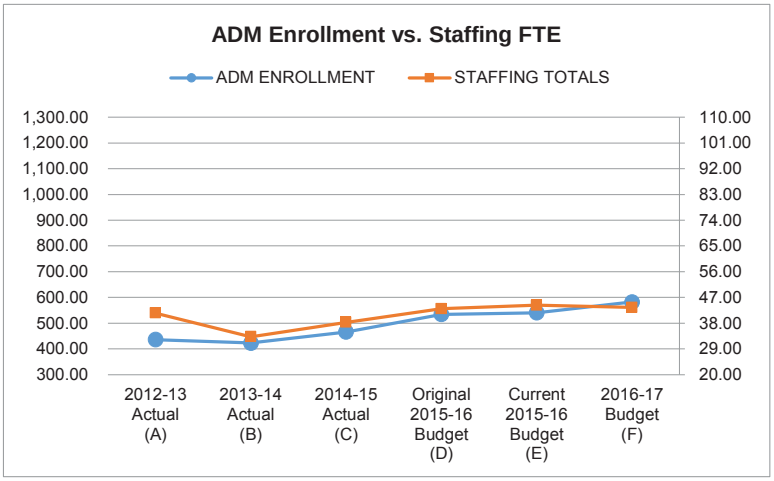


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Fund: 100 General Fund
Location: 073 Mat-Su Career and Technical High School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**435.65**	**423.00**	**465.75**	**534.00**	**540.10**	**582.00**	**41.90**	**8%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	2.00	2.00	-	0%
Classroom Teacher	16.50	14.00	14.00	16.50	19.50	18.50	(1.00)	-5%
SPED Teacher	1.00	1.00	1.00	1.00	2.00	2.00	-	0%
Specialist - Schools	15.25	8.75	13.50	14.00	9.25	9.50	0.25	3%
Counselor	1.00	1.00	1.00	2.00	2.00	2.00	-	0%
Nurse	0.75	0.75	0.75	0.75	0.75	0.75	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**35.50**	**26.50**	**31.25**	**35.25**	**35.50**	**34.75**	**(0.75)**	**-2%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	0.75	1.00	0.75	1.75	1.75	-	0%
Support Staff	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	3.00	3.00	3.00	4.00	4.00	4.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**6.00**	**6.75**	**7.00**	**7.75**	**8.75**	**8.75**	**-**	**0%**
STAFFING TOTALS	**41.50**	**33.25**	**38.25**	**43.00**	**44.25**	**43.50**	**(0.75)**	**-2%**



The Mat-Su Career and Technical High School, built in 2007, serves students in grades 9 through 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.

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Fund: 100 General Fund
Location: 077 Mat-Su Day School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 592,556	$ 633,049	$ 854,696	$ 857,814	$ 909,040	$ 949,546	$ 40,506	4%
320 Non-Certificated Salaries	540,636	612,059	707,641	774,575	779,027	853,542	74,515	10%
360 Employee Benefits	592,655	648,392	772,071	818,489	899,647	1,025,802	126,155	14%
Subtotal Personnel	**1,725,847**	**1,893,500**	**2,334,409**	**2,450,878**	**2,587,714**	**2,828,890**	**241,176**	**9%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	3,750	4,525	1,754	750	2,070	1,320	(750)	-36%
425 Student Travel	599	480	-	671	671	637	(34)	-5%
430 Utilities	-	2	3,040	4,855	4,250	4,141	(109)	-3%
435 Energy	6,882	5,739	44,462	60,728	46,656	39,702	(6,954)	-15%
440 Purchased Services	-	925	317	15,607	15,607	15,607	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	15,263	16,826	20,401	22,733	22,091	7,495	(14,596)	-66%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	301	480	1,644	-	-	456	456	100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**26,794**	**28,976**	**71,619**	**105,344**	**91,345**	**69,358**	**(21,987)**	**-24%**
LOCATION TOTALS	**$ 1,752,642**	**$ 1,922,476**	**$ 2,406,028**	**$ 2,556,222**	**$ 2,679,059**	**$ 2,898,248**	**$ 219,189**	**8%**

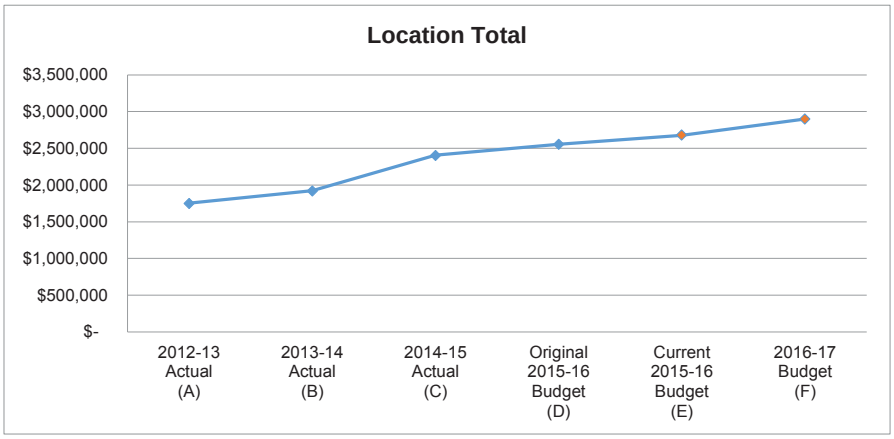
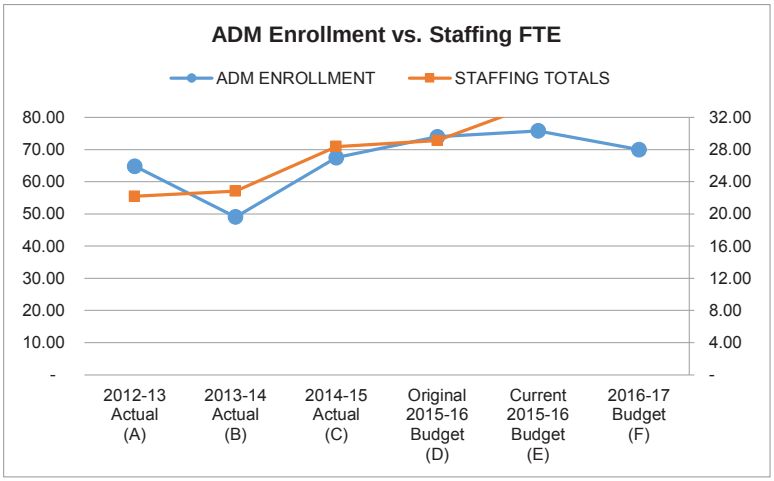


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Fund: 100 General Fund
Location: 077 Mat-Su Day School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**64.85**	**49.05**	**67.50**	**74.00**	**75.85**	**70.00**	**(5.85)**	**-8%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	-	-	0.50	0.50	0.50	0.50	-	0%
SPED Teacher	8.00	7.00	10.00	10.00	11.00	11.00	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.20	0.20	-	-	-	0.40	0.40	100%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**9.20**	**8.20**	**11.50**	**11.50**	**12.50**	**12.90**	**0.40**	**3%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	12.00	13.13	13.38	14.13	17.75	17.75	-	0%
Support Staff	1.00	1.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	-	0.50	1.50	1.50	1.50	1.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**13.00**	**14.63**	**16.88**	**17.63**	**21.25**	**21.25**	**-**	**0%**
STAFFING TOTALS	**22.20**	**22.83**	**28.38**	**29.13**	**33.75**	**34.15**	**0.40**	**1%**



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 become successful and transition back into a traditional elementary, middle, and high schools.

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Fund: 100 General Fund
Location: 078 Fronteras Spanish Immersion Charter School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 848,763	$ 957,175	$ 1,064,508	$ 1,051,744	$ 984,822	$ 1,135,997	$ 151,175	15%
320 Non-Certificated Salaries	159,118	280,731	298,730	319,002	375,300	363,314	(11,986)	-3%
360 Employee Benefits	436,883	577,125	588,269	600,714	634,039	609,748	(24,291)	-4%
Subtotal Personnel	**1,444,763**	**1,815,031**	**1,951,507**	**1,971,460**	**1,994,161**	**2,109,059**	**114,898**	**6%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	10,000	-	10,000	-	-	-	0%
420 Staff Travel	7,181	16,019	36,362	38,540	18,715	64,020	45,305	242%
425 Student Travel	207	-	-	1,000	1,000	1,500	500	50%
430 Utilities	1,959	2,501	2,536	8,000	6,200	5,200	(1,000)	-16%
435 Energy	26,128	25,397	33,806	50,000	50,000	80,000	30,000	60%
440 Purchased Services	343,228	360,288	366,664	381,000	434,316	481,167	46,851	11%
445 Insurance & Bond Premiums	3,626	362	362	362	362	1,362	1,000	276%
450 Supplies & Materials	284,717	155,422	119,062	298,303	1,137,829	226,703	(911,126)	-80%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	174	-	2,243	(29,815)	(2,015)	-	2,015	0%
495 Indirect Cost	177,323	148,150	81,896	96,591	96,591	98,989	2,398	2%
510 Equipment	13,299	-	-	60,000	-	13,500	13,500	100%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**857,841**	**718,136**	**642,932**	**913,981**	**1,742,998**	**972,441**	**(770,557)**	**-44%**
LOCATION TOTALS	**$ 2,302,604**	**$ 2,533,167**	**$ 2,594,439**	**$ 2,885,441**	**$ 3,737,159**	**$ 3,081,500**	**$ (655,659)**	**-18%**

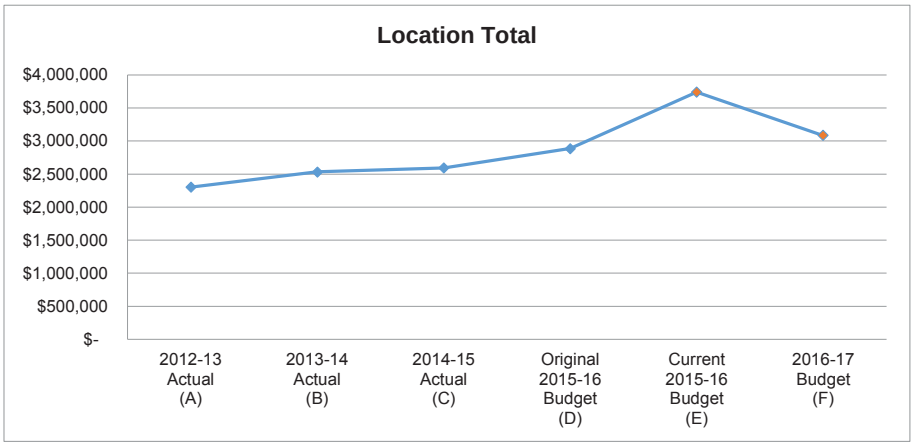
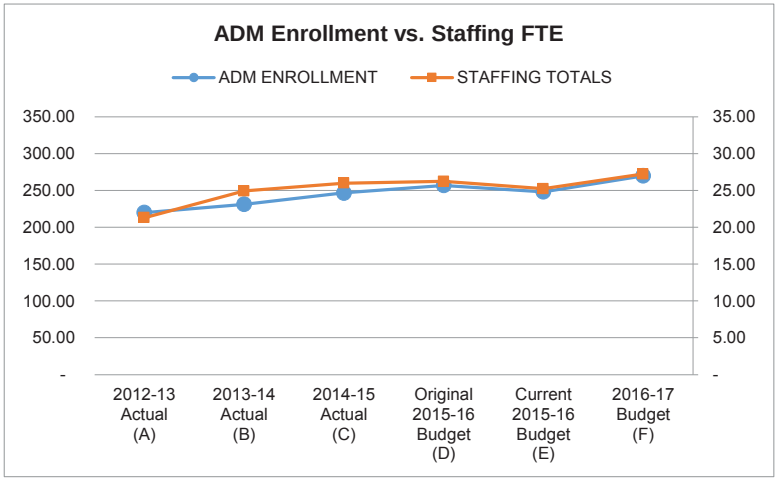


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Fund: 100 General Fund
Location: 078 Fronteras Spanish Immersion Charter School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**220.00**	**231.45**	**246.75**	**257.00**	**248.25**	**270.00**	**21.75**	**9%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	12.94	11.00	12.00	12.00	13.00	15.00	2.00	15%
SPED Teacher	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Schools	-	2.50	2.50	2.50	0.50	0.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**15.44**	**15.00**	**16.00**	**16.00**	**15.00**	**17.00**	**2.00**	**13%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	2.88	5.94	6.00	6.25	7.25	7.25	-	0%
Support Staff	2.00	2.00	2.00	2.00	1.00	1.00	-	0%
Custodial Staff	1.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**5.88**	**9.94**	**10.00**	**10.25**	**10.25**	**10.25**	**-**	**0%**
STAFFING TOTALS	**21.32**	**24.94**	**26.00**	**26.25**	**25.25**	**27.25**	**2.00**	**8%**



Fronteras Spanish Immersion Charter School teaches students in grades K-8 the Spanish language and culture. Throughout the year, the school hosts Spanish Spelling bees, Read-A-Thons, and various community-centered events.

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Fund: 100 General Fund
Location: 079 Alaska Middle College
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 173,161	$ 231,332	$ 221,307	$ 224,843	$ 212,255	$ 218,954	$ 6,699	3%
320 Non-Certificated Salaries	21,863	24,198	25,117	26,679	26,881	28,448	1,567	6%
360 Employee Benefits	68,978	99,679	96,259	98,086	97,910	106,388	8,478	9%
Subtotal Personnel	**264,003**	**355,209**	**342,683**	**349,608**	**337,046**	**353,790**	**16,744**	**5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	110,000	-	-	-	-	-	-	0%
420 Staff Travel	3,424	6,173	5,858	450	6,930	4,200	(2,730)	-39%
425 Student Travel	-	-	2,695	2,000	554	-	(554)	-100%
430 Utilities	1,960	742	87	1,523	1,523	452	(1,071)	-70%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	127,127	182,024	433,114	677,500	687,276	659,775	(27,501)	-4%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	39,215	12,971	74,939	88,230	78,400	9,003	(69,397)	-89%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	370	10,804	10,330	9,250	1,121	(8,129)	-88%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**281,725**	**202,281**	**527,497**	**780,033**	**783,933**	**674,551**	**(109,382)**	**-14%**
LOCATION TOTALS	**$ 545,728**	**$ 557,490**	**$ 870,179**	**$ 1,129,641**	**$ 1,120,979**	**$ 1,028,341**	**$ (92,638)**	**-8%**

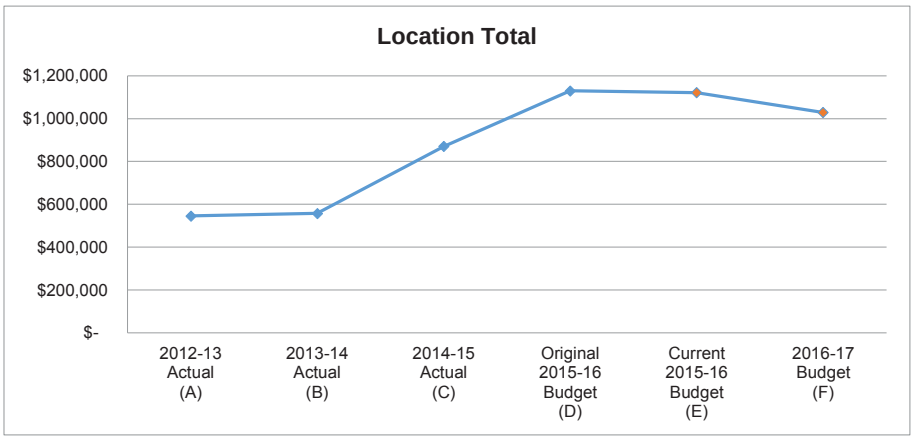
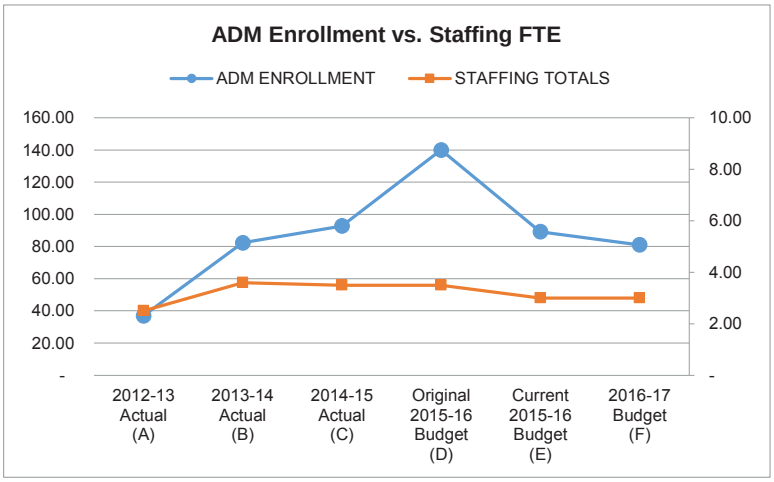


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Fund: 100 General Fund
Location: 079 Alaska Middle College
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**37.00**	**82.35**	**92.75**	**140.00**	**89.15**	**81.00**	**(8.15)**	**-9%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	1.00	1.00	-	0%
Classroom Teacher	2.00	2.50	2.50	2.50	1.00	1.00	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	0.50	0.50	0.50	0.50	0.50	-	0%
Nurse	-	0.10	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**2.00**	**3.10**	**3.00**	**3.00**	**2.50**	**2.50**	**-**	**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	**2.50**	**3.60**	**3.50**	**3.50**	**3.00**	**3.00**	**-**	**0%**



Alaska Middle College was founded in the 2012-2013 school year through a partnership with the University of Alaska Anchorage. It offers junior and senior students an opportunity to earn college credit while still enrolled in high school.

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Fund: 100 General Fund
Location: 080 Joe Redington Sr. Jr/Sr High School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ 2,055,875	$ 2,168,374	$ 2,706,549	$ 538,175	25%
320 Non-Certificated Salaries	-	-	-	569,542	478,551	541,392	62,841	13%
360 Employee Benefits	-	-	-	1,081,457	1,144,769	1,546,993	402,224	35%
Subtotal Personnel	**-**	**-**	**-**	**3,706,874**	**3,791,694**	**4,794,934**	**1,003,240**	**26%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	2,640	3,590	950	36%
425 Student Travel	-	-	-	-	75,000	71,250	(3,750)	-5%
430 Utilities	-	-	-	8,179	6,205	7,584	1,379	22%
435 Energy	-	-	-	125,517	335,039	167,621	(167,418)	-50%
440 Purchased Services	-	-	-	15,000	39,900	38,900	(1,000)	-3%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	7,107	41,625	373,395	75,444	(297,951)	-80%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	4,670	5,358	688	15%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**7,107**	**190,321**	**836,849**	**369,747**	**(467,102)**	**-56%**
LOCATION TOTALS	**$ -**	**$ -**	**$ 7,107**	**$ 3,897,195**	**$ 4,628,543**	**$ 5,164,681**	**$ 536,138**	**12%**

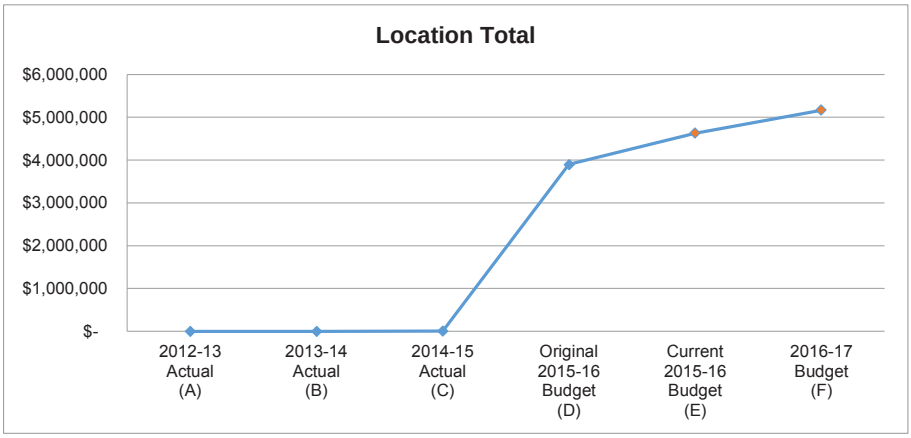
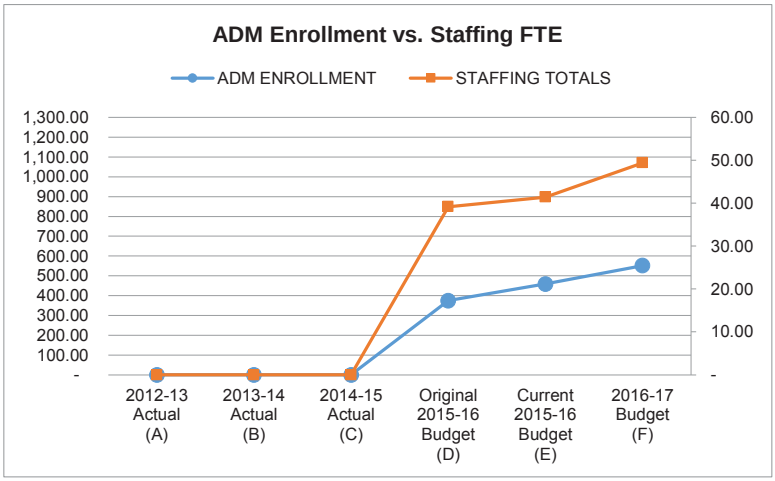


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Fund: 100 General Fund
Location: 080 Joe Redington Sr. Jr/Sr High School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**-**	**-**	**-**	**375.00**	**459.00**	**552.00**	**93.00**	**20%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	2.00	2.00	2.00	-	0%
Classroom Teacher	-	-	-	12.50	16.00	20.00	4.00	25%
SPED Teacher	-	-	-	5.00	5.00	7.00	2.00	40%
Specialist - Schools	-	-	-	4.50	3.00	3.00	-	0%
Counselor	-	-	-	1.50	1.50	2.00	0.50	33%
Nurse	-	-	-	0.80	0.80	0.80	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**26.30**	**28.30**	**34.80**	**6.50**	**23%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	5.88	6.13	6.13	-	0%
Support Staff	-	-	-	3.00	3.00	4.00	1.00	33%
Custodial Staff	-	-	-	4.00	4.00	4.50	0.50	13%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**12.88**	**13.13**	**14.63**	**1.50**	**11%**
STAFFING TOTALS	**-**	**-**	**-**	**39.18**	**41.43**	**49.43**	**8.00**	**19%**



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

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Fund: 100 General Fund
Location: 091 Mat-Su Central School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,287,262	$ 1,488,808	$ 1,857,071	$ 1,878,638	$ 1,995,910	$ 1,984,663	$ (11,247)	-1%
320 Non-Certificated Salaries	351,579	425,640	443,304	418,165	512,353	525,775	13,422	3%
360 Employee Benefits	708,274	830,606	894,957	925,225	1,045,903	1,143,600	97,697	9%
Subtotal Personnel	**2,347,115**	**2,745,054**	**3,195,332**	**3,222,028**	**3,554,166**	**3,654,038**	**99,872**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	40,950	53,546	61,350	15,000	15,000	30,000	15,000	100%
420 Staff Travel	16,314	10,062	11,220	19,700	13,820	3,220	(10,600)	-77%
425 Student Travel	694	(220)	858	-	-	-	-	0%
430 Utilities	9,358	12,888	10,748	12,375	12,290	2,490	(9,800)	-80%
435 Energy	27,449	27,955	36,080	33,198	38,388	31,939	(6,449)	-17%
440 Purchased Services	657,215	668,717	653,525	646,100	668,672	659,739	(8,933)	-1%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	2,775,405	130,100	125,524	3,727,200	3,989,795	3,439,667	(550,128)	-14%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	8,331	10,586	10,816	7,774	11,831	11,762	(69)	-1%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	2,299,030	2,772,614	-	-	-	-	0%
Subtotal Non Personnel	**3,535,715**	**3,212,662**	**3,682,735**	**4,461,347**	**4,749,796**	**4,178,817**	**(570,979)**	**-12%**
LOCATION TOTALS	**$ 5,882,831**	**$ 5,957,716**	**$ 6,878,067**	**$ 7,683,375**	**$ 8,303,962**	**$ 7,832,855**	**$ (471,107)**	**-6%**

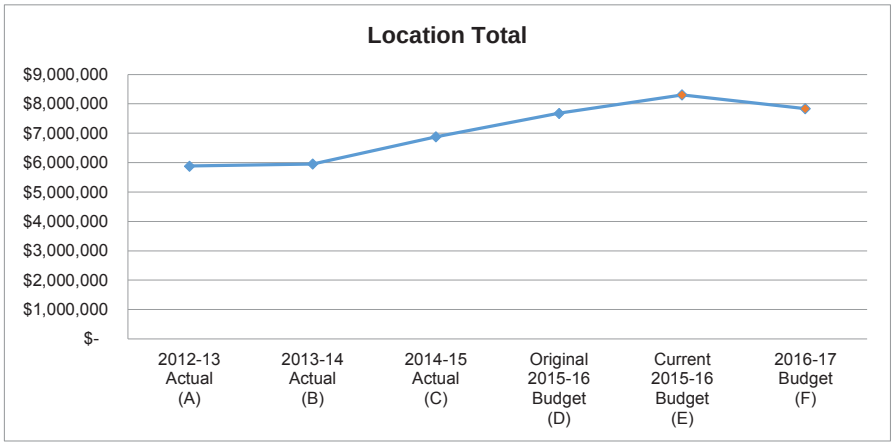
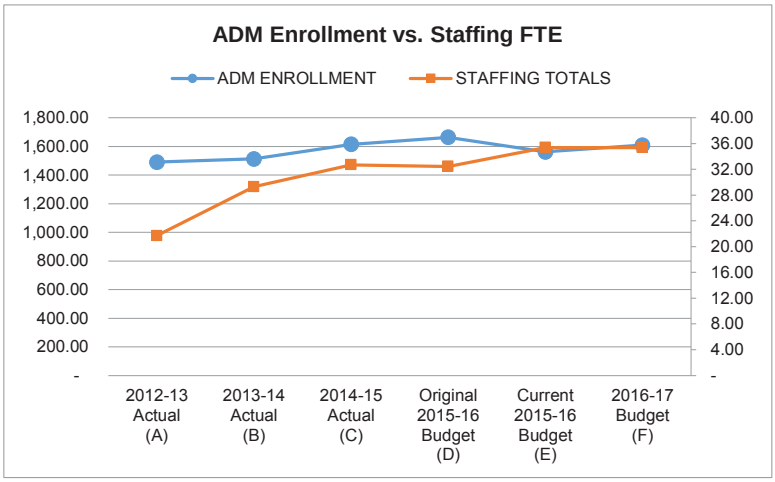


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Fund: 100 General Fund
Location: 091 Mat-Su Central School
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**1,490.10**	**1,512.75**	**1,614.25**	**1,664.00**	**1,562.45**	**1,609.00**	**46.55**	**3%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	11.00	14.33	17.14	17.14	18.30	18.30	-	0%
SPED Teacher	1.50	2.00	2.00	2.00	3.00	3.00	-	0%
Specialist - Schools	-	1.57	1.99	1.99	0.49	0.49	-	0%
Counselor	1.00	1.00	0.99	0.99	1.49	1.49	-	0%
Nurse	0.20	0.40	0.40	0.40	0.60	0.60	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**14.70**	**20.30**	**23.52**	**23.52**	**24.88**	**24.88**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	0.25	-	1.00	1.00	-	0%
Support Staff	6.00	8.00	7.94	7.94	8.50	8.50	-	0%
Custodial Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**7.00**	**9.00**	**9.19**	**8.94**	**10.50**	**10.50**	**-**	**0%**
STAFFING TOTALS	**21.70**	**29.30**	**32.71**	**32.46**	**35.38**	**35.38**	**-**	**0%**



Mat-Su Central School was originally founded in 1972. It offers a home learning/correspondence program for students in grades K-12. Mat-Su Central School also offers classes on-site to students.

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Fund: 100 General Fund
Location: 501 District Wide Services
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 3,995,232	$ 116,830	$ 50,457	$ 722,286	$ 116,109	$ 319,237	$ 203,128	175%
320 Non-Certificated Salaries	971,748	3,058,972	3,239,744	3,716,103	3,604,297	3,678,959	74,662	2%
360 Employee Benefits	652,151	(198,049)	871,065	656,551	345,262	458,884	113,622	33%
Subtotal Personnel	**5,619,131**	**2,977,754**	**4,161,267**	**5,094,940**	**4,065,668**	**4,457,080**	**391,412**	**10%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	344,664	349,223	244,953	654,332	654,332	621,615	(32,717)	-5%
420 Staff Travel	934	12,870	6,163	24,400	24,400	950	(23,450)	-96%
425 Student Travel	24,422	47,823	37,387	76,600	76,600	72,770	(3,830)	-5%
430 Utilities	973,906	1,132,663	1,469,520	1,555,370	1,467,892	1,169,802	(298,090)	-20%
435 Energy	-	-	4,388	5,076	-	-	-	0%
440 Purchased Services	1,245,207	1,324,033	1,048,392	1,463,590	1,463,590	1,391,930	(71,660)	-5%
445 Insurance & Bond Premiums	11,059	(43,899)	-	5,500	5,500	5,225	(275)	-5%
450 Supplies & Materials	1,095,710	2,176,516	1,565,025	1,115,160	1,374,665	1,059,403	(315,262)	-23%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	2,872	3,234	133,937	52,150	52,150	48,117	(4,033)	-8%
495 Indirect Costs	(2,027,002)	(1,556,906)	(1,152,372)	(1,600,000)	(1,600,000)	(1,308,340)	291,660	0%
510 Equipment	88,259	-	-	-	-	-	-	0%
550 Transfers to Other Funds	1,306,620	3,224,608	3,692,367	-	-	-	-	0%
Subtotal Non Personnel	**3,066,650**	**6,670,164**	**7,049,759**	**3,352,178**	**3,519,129**	**3,061,472**	**(457,657)**	**-13%**
LOCATION TOTALS	**$ 8,685,781**	**$ 9,647,918**	**$ 11,211,025**	**$ 8,447,118**	**$ 7,584,797**	**$ 7,518,552**	**$ (66,245)**	**-1%**

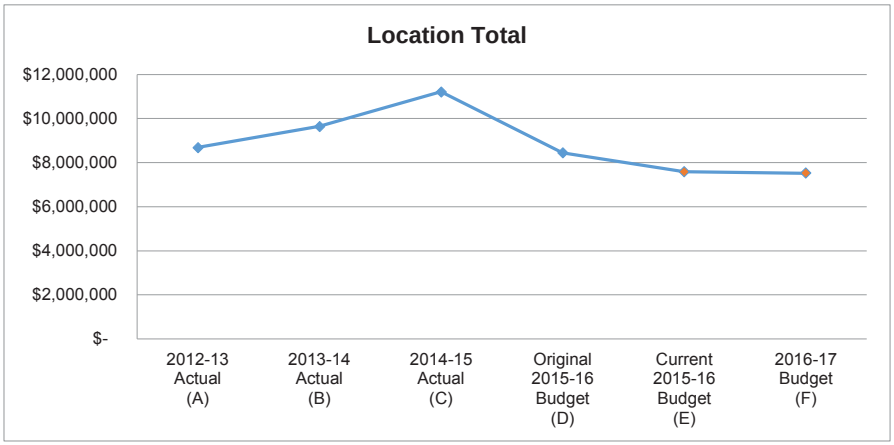
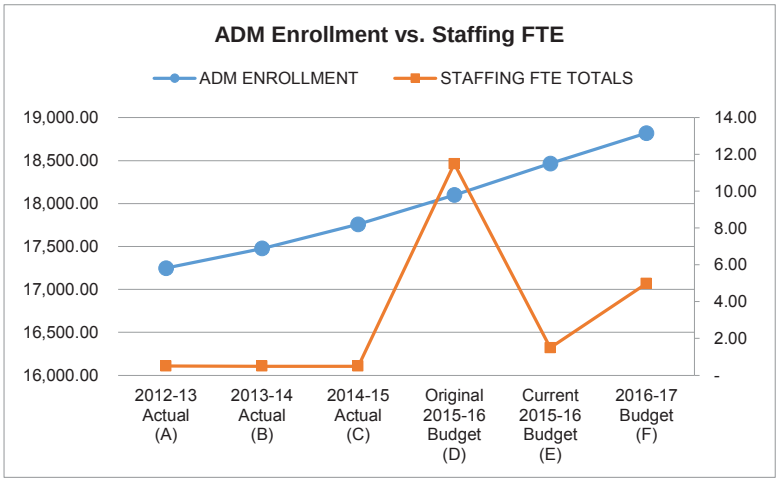


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Fund: 100 General Fund
Location: 501 District Wide Services
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,476.51**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	10.00	-	4.50	4.50	100%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	0.50	0.49	0.49	0.49	1.49	0.49	(1.00)	-67%
Certified Sub Total	**0.50**	**0.49**	**0.49**	**10.49**	**1.49**	**4.99**	**3.50**	**235%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	1.00	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**1.00**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**0.50**	**0.49**	**0.49**	**11.49**	**1.49**	**4.99**	**3.50**	**235%**



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

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Fund: 100 General Fund
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 874,590	$ 931,579	$ 844,724	$ 912,584	$ 925,603	$ 868,414	$ (57,189)	-6%
320 Non-Certificated Salaries	163,940	130,340	104,634	124,141	141,401	130,323	(11,078)	-8%
360 Employee Benefits	453,486	470,095	398,743	422,731	472,896	478,577	5,681	1%
Subtotal Personnel	**1,492,016**	**1,532,015**	**1,348,101**	**1,459,456**	**1,539,900**	**1,477,314**	**(62,586)**	**-4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	2,050	-	2,000	2,000	-	(2,000)	-100%
420 Staff Travel	6,324	5,871	9,704	6,000	6,000	7,600	1,600	27%
425 Student Travel	3,374	2,358	2,534	4,855	4,855	4,455	(400)	-8%
430 Utilities	121	(47)	-	200	200	190	(10)	-5%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	3,106	5,927	2,034	4,550	3,500	3,325	(175)	-5%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	51,453	36,017	21,757	46,930	47,980	44,027	(3,953)	-8%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	970	4,285	600	600	2,280	1,680	280%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	7,608	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**64,379**	**53,145**	**47,921**	**65,135**	**65,135**	**61,877**	**(3,258)**	**-5%**
LOCATION TOTALS	**$ 1,556,395**	**$ 1,585,161**	**$ 1,396,022**	**$ 1,524,591**	**$ 1,605,035**	**$ 1,539,191**	**$ (65,844)**	**-4%**

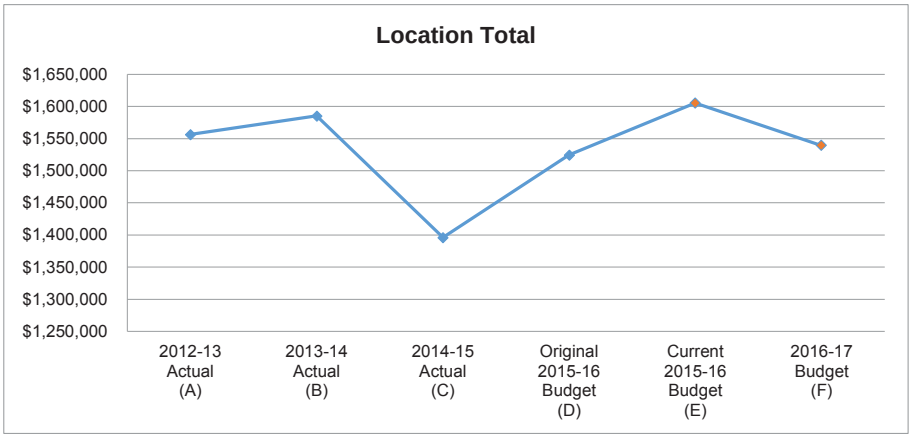
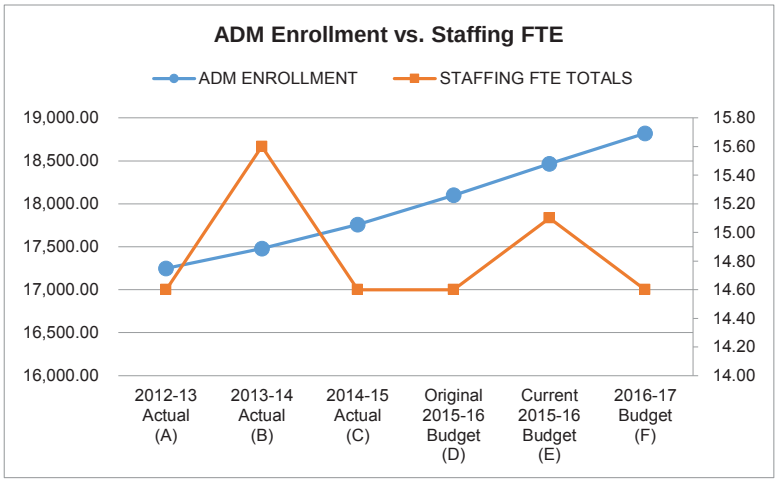


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Fund: 100 General Fund
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
CERTIFIED FTE								
Director	0.35	0.35	0.35	0.35	0.35	0.35	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	8.00	13.00	12.00	12.00	13.00	12.00	(1.00)	-8%
Certified Sub Total	**8.35**	**13.35**	**12.35**	**12.35**	**13.35**	**12.35**	**(1.00)**	**-7%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	5.75	1.75	1.75	1.75	1.25	1.75	0.50	40%
Classified Sub Total	**6.25**	**2.25**	**2.25**	**2.25**	**1.75**	**2.25**	**0.50**	**29%**
STAFFING FTE TOTALS	**14.60**	**15.60**	**14.60**	**14.60**	**15.10**	**14.60**	**(0.50)**	**-3%**



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, fund various preschools, and assists in running the Native Youth Olympics and Alaska Native American Indian Education.

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Fund: 100 General Fund
Location: 503 Student Support Services
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 5,553,639	$ 6,045,994	$ 6,502,142	$ 6,443,040	$ 6,851,511	$ 7,221,394	$ 369,883	5%
320 Non-Certificated Salaries	881,766	1,010,571	1,247,336	1,163,977	1,316,358	1,390,255	73,897	6%
360 Employee Benefits	2,572,782	2,926,007	3,082,803	3,053,228	3,283,245	3,683,239	399,994	12%
Subtotal Personnel	**9,008,187**	**9,982,572**	**10,832,281**	**10,660,245**	**11,451,114**	**12,294,888**	**843,774**	**7%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	1,189,516	1,199,654	1,343,995	1,439,070	1,441,507	1,460,150	18,643	1%
420 Staff Travel	143,239	119,849	175,265	207,400	207,176	195,034	(12,142)	-6%
425 Student Travel	13,479	17,061	5,773	5,000	5,000	4,750	(250)	-5%
430 Utilities	-	-	40	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	44,652	41,112	35,780	35,000	35,000	42,750	7,750	22%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	295,987	232,896	267,345	316,500	305,283	310,447	5,164	2%
480 Tuition	97,500	97,500	97,500	97,500	97,500	92,625	(4,875)	-5%
490 Other Expenses	-	44,403	60,481	45,000	45,000	47,500	2,500	6%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	1,470	10,004	10,000	10,000	23,750	13,750	138%
550 Transfers to Other Funds	-	-	-	-	-		-	0%
Subtotal Non Personnel	**1,784,372**	**1,753,944**	**1,996,184**	**2,155,470**	**2,146,466**	**2,177,006**	**30,540**	**1%**
LOCATION TOTALS	**$ 10,792,560**	**$ 11,736,516**	**$ 12,828,465**	**$ 12,815,715**	**$ 13,597,580**	**$ 14,471,894**	**$ 874,314**	**6%**

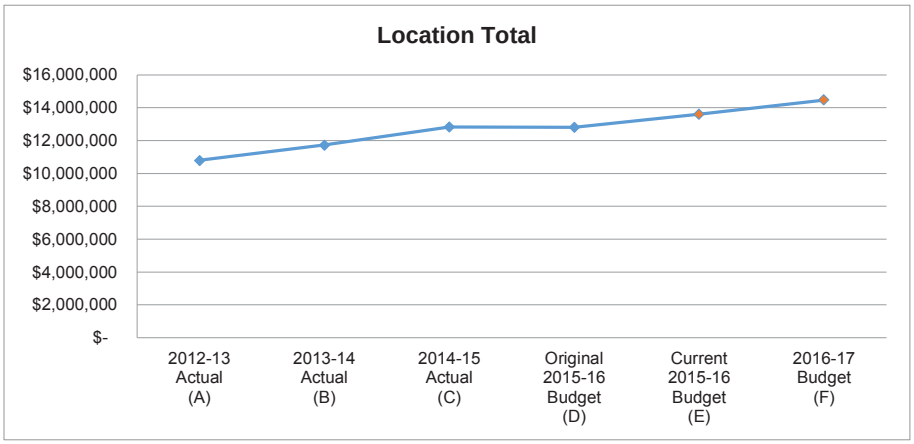
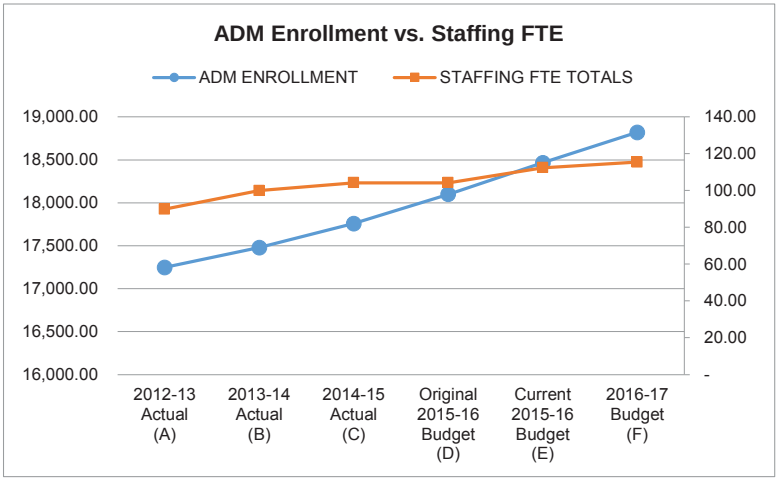


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Fund: 100 General Fund
Location: 503 Student Support Services
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
CERTIFIED FTE								
Director	1.00	2.00	2.00	2.00	2.00	2.00	-	0%
Supervisor	-	1.00	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	73.88	75.74	78.72	78.72	84.50	87.50	3.00	4%
Certified Sub Total	**74.88**	**78.74**	**80.72**	**80.72**	**86.50**	**89.50**	**3.00**	**3%**
CLASSIFIED FTE								
Director	1.00	0.80	0.80	0.80	-	-	-	0%
Supervisor	1.00	-	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	13.00	20.38	21.69	21.69	24.88	24.88	-	0%
Classified Sub Total	**15.00**	**21.18**	**23.49**	**23.49**	**25.88**	**25.88**	**-**	**0%**
STAFFING FTE TOTALS	**89.88**	**99.92**	**104.21**	**104.21**	**112.38**	**115.38**	**3.00**	**3%**



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 students.

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Fund: 100 General Fund
Location: 504 Health Services
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 22,756	$ 39,733	$ 40,960	$ 39,972	$ 41,452	$ 41,952	$ 500	1%
320 Non-Certificated Salaries	144	-	-	74	74	-	(74)	-100%
360 Employee Benefits	7,940	15,621	15,371	15,300	15,357	17,303	1,946	13%
Subtotal Personnel	**30,841**	**55,354**	**56,331**	**55,346**	**56,883**	**59,255**	**2,372**	**4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	3,500	3,500	3,500	3,500	3,500	3,325	(175)	-5%
420 Staff Travel	3,682	2,753	3,121	5,000	5,000	3,800	(1,200)	-24%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	9,507	6,953	7,258	12,000	12,000	14,250	2,250	19%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	11,201	7,480	10,604	15,000	15,000	18,050	3,050	20%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	416	416	-	(416)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**27,890**	**20,686**	**24,483**	**35,916**	**35,916**	**39,425**	**3,509**	**10%**
LOCATION TOTALS	**$ 58,731**	**$ 76,039**	**$ 80,814**	**$ 91,262**	**$ 92,799**	**$ 98,680**	**$ 5,881**	**6%**

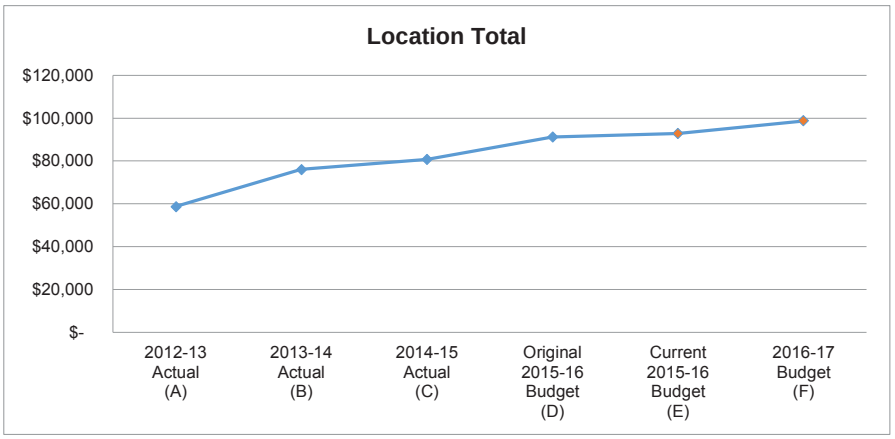
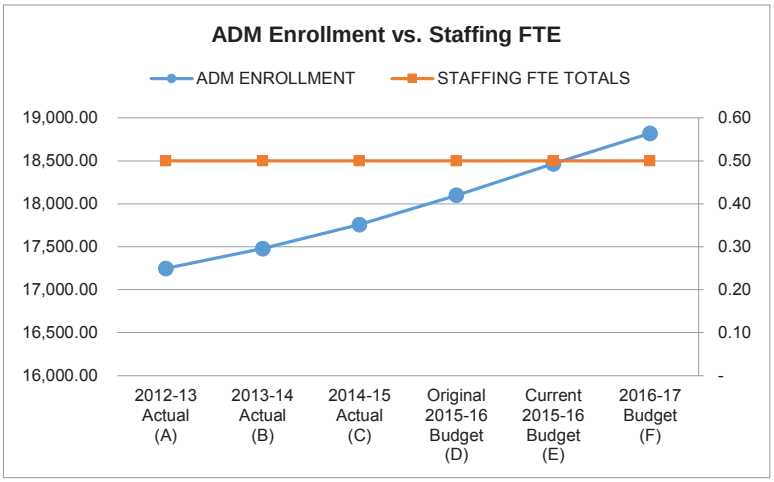


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Fund: 100 General Fund
Location: 504 Health Services
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
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	0.50	0.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**0.50**	**0.50**	**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**	**0.50**	**0.50**	**-**	**0%**



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

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Fund: 100 General Fund
Location: 505 Career & Technical Education
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 832,861	$ 836,777	$ 820,445	$ 203,949	$ 821,267	$ 689,593	$ (131,674)	-16%
320 Non-Certificated Salaries	63,574	89,857	59,124	61,634	62,203	65,726	3,523	6%
360 Employee Benefits	390,993	385,759	386,122	114,461	369,583	354,969	(14,614)	-4%
Subtotal Personnel	**1,287,428**	**1,312,394**	**1,265,692**	**380,044**	**1,253,053**	**1,110,288**	**(142,765)**	**-11%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	7,505	1,584	6,740	6,500	6,500	8,075	1,575	24%
425 Student Travel	5,700	1,222	985	7,000	7,000	6,650	(350)	-5%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	23,924	26,131	5,744	500	18,434	8,988	(9,446)	-51%
445 Insurance & Bond Premiums	-	-	-	-	1,100	1,045	(55)	-5%
450 Supplies & Materials	285,513	475,891	450,500	512,415	443,868	452,156	8,288	2%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	325	710	500	500	475	(25)	-5%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	17,512	53,801	5,600	37,982	28,500	(9,482)	-25%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**322,642**	**522,666**	**518,479**	**532,515**	**515,384**	**505,889**	**(9,495)**	**-2%**
LOCATION TOTALS	**$ 1,610,070**	**$ 1,835,059**	**$ 1,784,171**	**$ 912,559**	**$ 1,768,437**	**$ 1,616,177**	**$ (152,260)**	**-9%**

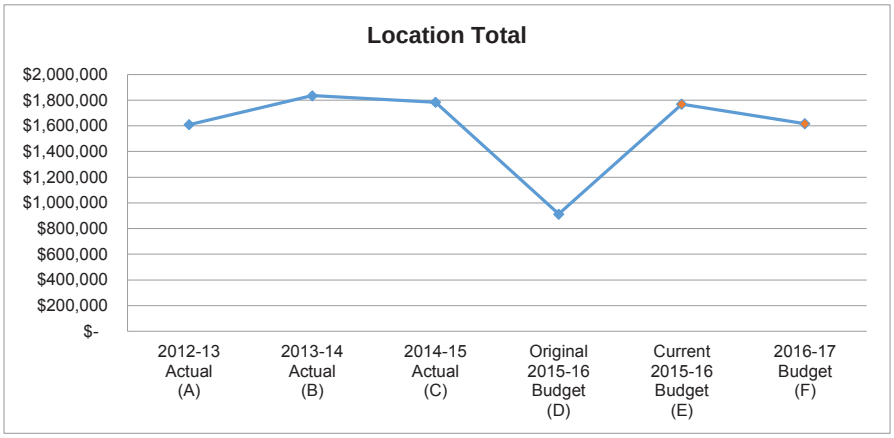
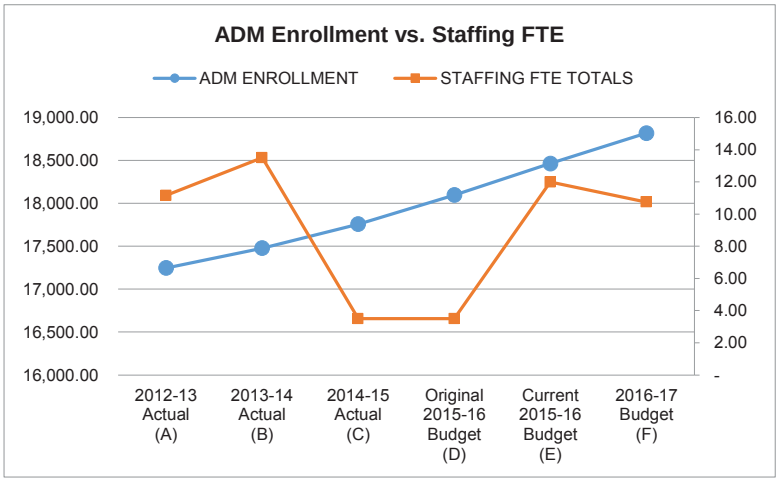


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Fund: 100 General Fund
Location: 505 Career & Technical Education
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
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	9.16	11.50	1.50	1.50	10.00	8.75	(1.25)	-12%
Certified Sub Total	**10.16**	**12.50**	**2.50**	**2.50**	**11.00**	**9.75**	**(1.25)**	**-11%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	1.00	1.00	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	**11.16**	**13.50**	**3.50**	**3.50**	**12.00**	**10.75**	**(1.25)**	**-10%**



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

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Fund: 100 General Fund
Location: 506 Office of Instruction
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,286,146	$ 1,117,367	$ 1,347,864	$ 1,183,271	$ 1,199,780	$ 1,201,384	$ 1,604	0%
320 Non-Certificated Salaries	202,490	345,683	402,368	255,247	315,721	267,844	(47,877)	-15%
360 Employee Benefits	462,872	477,075	526,832	485,989	530,518	582,511	51,993	10%
Subtotal Personnel	**1,951,508**	**1,940,126**	**2,277,064**	**1,924,507**	**2,046,019**	**2,051,739**	**5,720**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	147,678	45,892	37,000	387,000	484,500	97,500	25%
420 Staff Travel	39,732	59,825	74,356	135,700	152,540	64,139	(88,401)	-58%
425 Student Travel	16,717	1,436	16,011	22,000	22,000	19,000	(3,000)	-14%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	93,649	426,312	555,520	332,500	330,750	288,515	(42,235)	-13%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	183,434	265,146	67,588	45,100	101,100	131,194	30,094	30%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	21,335	34,364	350,000	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	21,414	-	-	150,000	13,000	23,750	10,750	83%
550 Transfers to Other Funds	-	-	-	-	-		-	0%
Subtotal Non Personnel	**354,945**	**921,731**	**793,731**	**1,072,300**	**1,006,390**	**1,011,098**	**4,708**	**0%**
LOCATION TOTALS	**$ 2,306,453**	**$ 2,861,857**	**$ 3,070,795**	**$ 2,996,807**	**$ 3,052,409**	**$ 3,062,837**	**$ 10,428**	**0%**

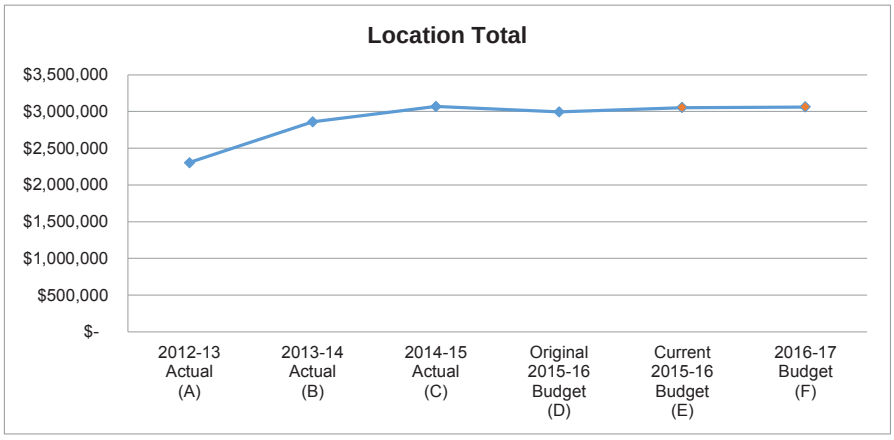
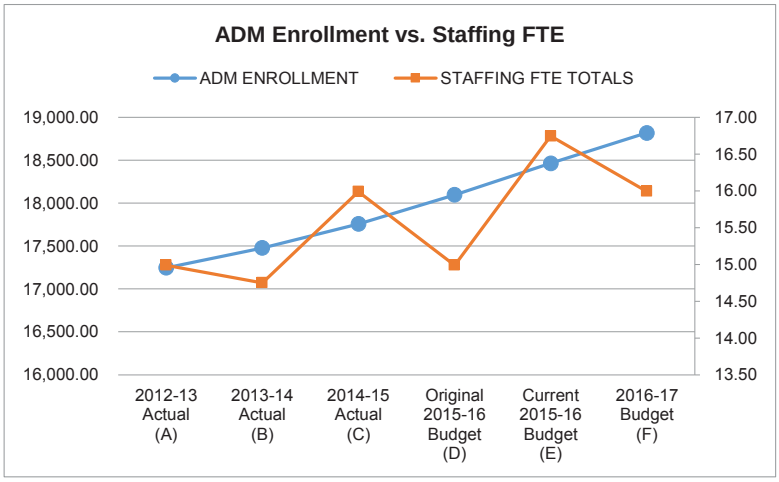


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Fund: 100 General Fund
Location: 506 Office of Instruction
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
CERTIFIED FTE								
Director	1.50	4.50	4.50	4.50	4.00	4.00	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	7.99	5.75	6.99	5.99	6.75	6.75	-	0%
Certified Sub Total	**9.49**	**10.25**	**11.49**	**10.49**	**10.75**	**10.75**	**-**	**0%**
CLASSIFIED FTE								
Director	2.50	-	-	-	-	-	-	0%
Supervisor	-	-	1.00	1.00	1.00	0.50	(0.50)	-50%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	3.00	4.50	3.50	3.50	5.00	4.75	(0.25)	-5%
Classified Sub Total	**5.50**	**4.50**	**4.50**	**4.50**	**6.00**	**5.25**	**(0.75)**	**-13%**
STAFFING FTE TOTALS	**14.99**	**14.75**	**15.99**	**14.99**	**16.75**	**16.00**	**(0.75)**	**-4%**



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 costs include items such as graduation ceremonies, new curriculum, and textbook orders.

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Fund: 100 General Fund
Location: 507 District Warehouse
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	134,627	139,026	149,544	111,602	164,232	167,775	3,543	2%
360 Employee Benefits	86,799	87,072	93,111	65,915	106,073	118,683	12,610	12%
Subtotal Personnel	**221,426**	**226,098**	**242,655**	**177,517**	**270,305**	**286,458**	**16,153**	**6%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	4,295	6,336	4,499	6,578	4,716	4,715	(1)	0%
435 Energy	23,314	22,757	27,269	26,258	28,913	27,077	(1,836)	-6%
440 Purchased Services	9,520	7,820	6,978	6,052	6,052	6,175	123	2%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	20,355	17,886	12,283	17,200	17,200	16,009	(1,191)	-7%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	30	100	100	-	(100)	-100%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**57,483**	**54,800**	**51,059**	**56,188**	**56,981**	**53,976**	**(3,005)**	**-5%**
LOCATION TOTALS	**$ 278,910**	**$ 280,898**	**$ 293,714**	**$ 233,705**	**$ 327,286**	**$ 340,434**	**$ 13,148**	**4%**

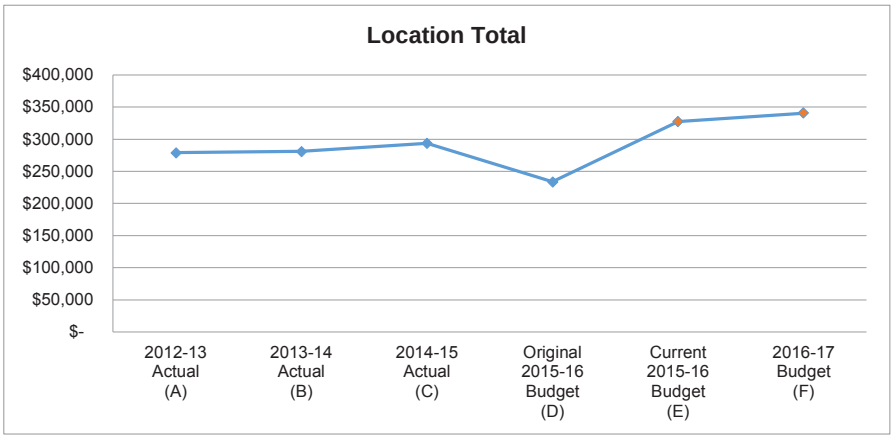
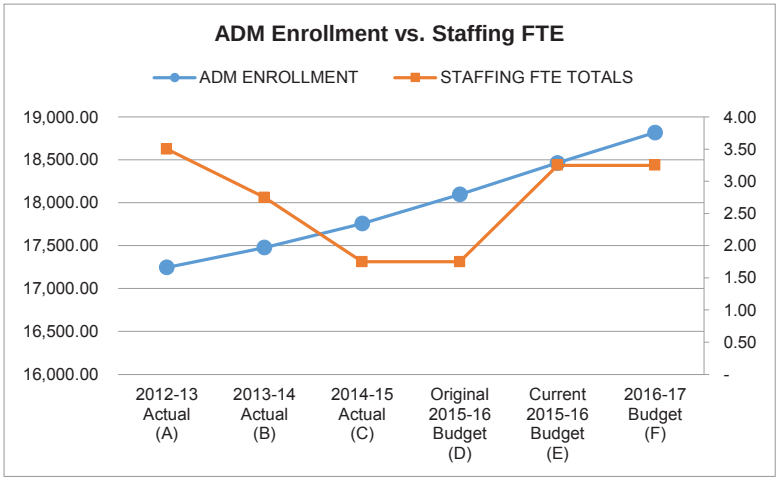


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Fund: 100 General Fund
Location: 507 District Warehouse
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
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	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	3.00	2.25	1.25	1.25	2.75	2.75	-	0%
Classified Sub Total	**3.50**	**2.75**	**1.75**	**1.75**	**3.25**	**3.25**	**-**	**0%**
STAFFING FTE TOTALS	**3.50**	**2.75**	**1.75**	**1.75**	**3.25**	**3.25**	**-**	**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, keeps an inventory of items on hand, and pulls orders for paper and custodial supplies.

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Fund: 100 General Fund
Location: 508 Information Technology
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ 11,487	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	1,801,243	1,729,629	1,732,538	1,748,763	1,819,345	1,813,778	(5,567)	0%
360 Employee Benefits	1,011,358	931,543	944,037	952,005	978,792	1,044,803	66,011	7%
Subtotal Personnel	**2,812,601**	**2,672,659**	**2,676,575**	**2,700,768**	**2,798,137**	**2,858,581**	**60,444**	**2%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	56,772	34,016	37,258	70,000	70,000	66,500	(3,500)	-5%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	88	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	1,272,955	1,167,467	861,471	1,630,000	1,630,000	1,657,750	27,750	2%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,607,456	1,277,191	2,196,648	2,043,000	2,622,300	1,870,550	(751,750)	-29%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	1,990	2,160	21,423	21,423	28,902	7,479	35%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	41,875	148,939	350,000	350,000	285,000	(65,000)	-19%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**2,937,183**	**2,522,627**	**3,246,476**	**4,114,423**	**4,693,723**	**3,908,702**	**(785,021)**	**-17%**
LOCATION TOTALS	**$ 5,749,784**	**$ 5,195,286**	**$ 5,923,052**	**$ 6,815,191**	**$ 7,491,860**	**$ 6,767,283**	**$ (724,577)**	**-10%**

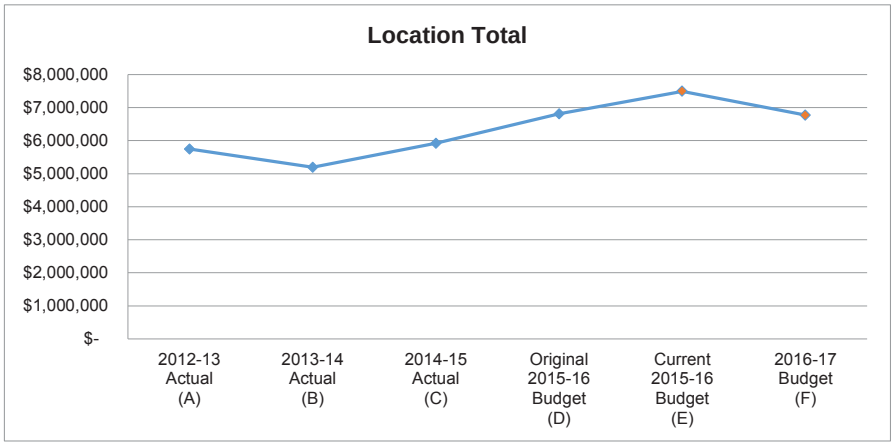
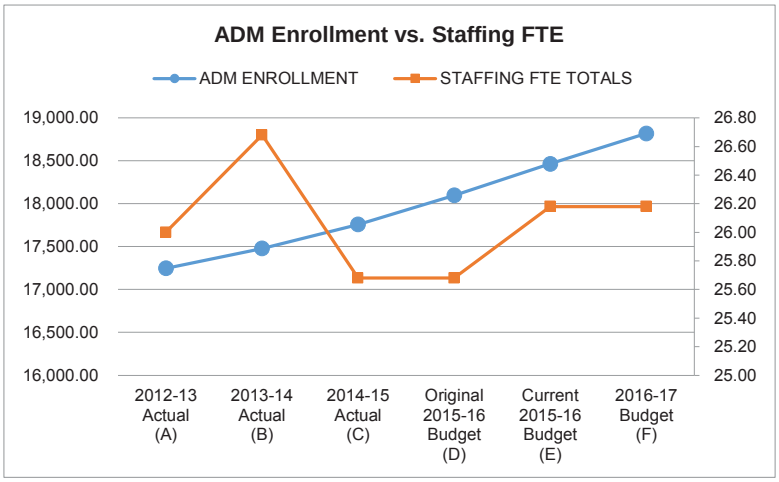


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Fund: 100 General Fund
Location: 508 Information Technology
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
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	4.00	3.00	3.00	3.00	4.00	4.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	21.00	22.68	21.68	21.68	21.18	21.18	-	0%
Classified Sub Total	**26.00**	**26.68**	**25.68**	**25.68**	**26.18**	**26.18**	**-**	**0%**
STAFFING FTE TOTALS	**26.00**	**26.68**	**25.68**	**25.68**	**26.18**	**26.18**	**-**	**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).

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Fund: 100 General Fund
Location: 509 Operations and Maintenance
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	2,858,329	2,701,577	2,921,395	2,836,145	2,873,553	2,968,736	95,183	3%
360 Employee Benefits	1,523,660	1,478,908	1,518,943	1,506,868	1,551,080	1,688,658	137,578	9%
Subtotal Personnel	**4,381,989**	**4,180,485**	**4,440,338**	**4,343,013**	**4,424,633**	**4,657,394**	**232,761**	**5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	1,000	16,000	9,500	(6,500)	-41%
420 Staff Travel	21,007	14,522	14,044	20,500	20,500	28,975	8,475	41%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	3,611	4,201	4,080	4,473	4,650	4,637	(13)	0%
435 Energy	58,882	69,373	(28,787)	46,153	48,784	52,523	3,739	8%
440 Purchased Services	241,753	259,892	257,430	320,291	325,291	362,241	36,950	11%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	909,397	1,015,770	894,859	1,032,386	1,032,386	980,767	(51,619)	-5%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	1,356	1,048	5,450	10,000	10,000	9,500	(500)	-5%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	61,050	41,064	202,140	130,000	110,000	47,500	(62,500)	-57%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,297,056**	**1,405,870**	**1,349,217**	**1,564,803**	**1,567,611**	**1,495,643**	**(71,968)**	**-5%**
LOCATION TOTALS	**$ 5,679,045**	**$ 5,586,355**	**$ 5,789,554**	**$ 5,907,816**	**$ 5,992,244**	**$ 6,153,037**	**$ 160,793**	**3%**

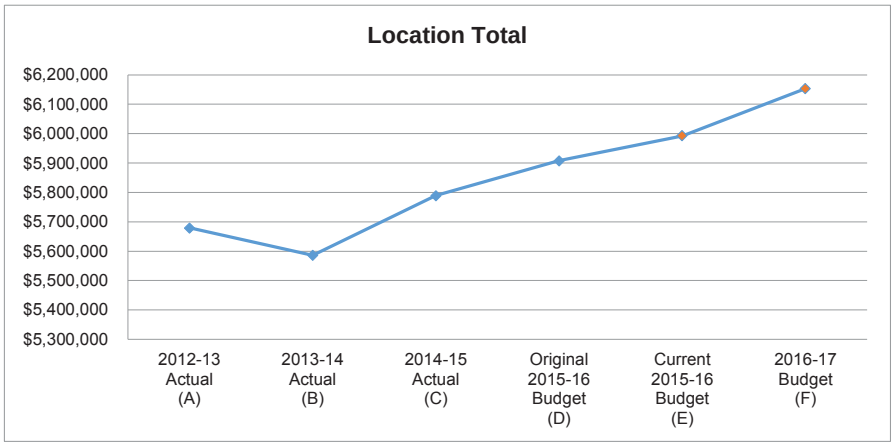
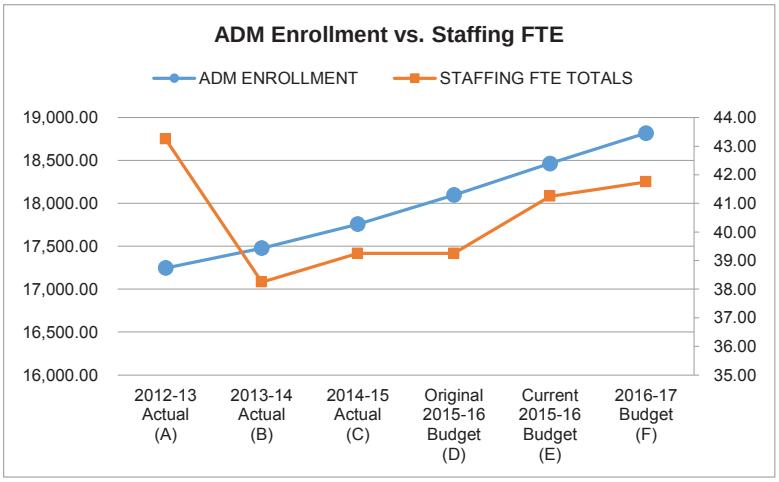


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Fund: 100 General Fund
Location: 509 Operations and Maintenance
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
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	6.00	4.00	4.00	4.00	4.00	4.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	35.25	32.25	33.25	33.25	35.25	35.75	0.50	1%
Classified Sub Total	**43.25**	**38.25**	**39.25**	**39.25**	**41.25**	**41.75**	**0.50**	**1%**
STAFFING FTE TOTALS	**43.25**	**38.25**	**39.25**	**39.25**	**41.25**	**41.75**	**0.50**	**1%**



Operations and Maintenance 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.

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Fund: 100 General Fund
Location: 510 Risk Management
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	34,666	30,698	23,759	25,451	25,643	27,260	1,617	6%
360 Employee Benefits	19,790	18,415	16,273	16,867	17,001	18,665	1,664	10%
Subtotal Personnel	**54,456**	**49,113**	**40,031**	**42,318**	**42,644**	**45,925**	**3,281**	**8%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	40,000	7,163	50,456	60,000	60,000	57,000	(3,000)	-5%
420 Staff Travel	1,134	1,132	616	6,000	6,000	4,987	(1,013)	-17%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	138	56	-	150	150	142	(8)	-5%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	4,750	71	11,895	8,500	8,500	8,075	(425)	-5%
445 Insurance & Bond Premiums	1,532,975	1,628,878	1,779,988	1,864,460	2,434,375	2,479,500	45,125	2%
450 Supplies & Materials	13,053	14,288	116,425	35,640	35,640	33,858	(1,782)	-5%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	6,000	-	100	250	250	237	(13)	-5%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,598,049**	**1,651,588**	**1,959,480**	**1,975,000**	**2,544,915**	**2,583,799**	**38,884**	**2%**
LOCATION TOTALS	**$ 1,652,505**	**$ 1,700,701**	**$ 1,999,512**	**$ 2,017,318**	**$ 2,587,559**	**$ 2,629,724**	**$ 42,165**	**2%**

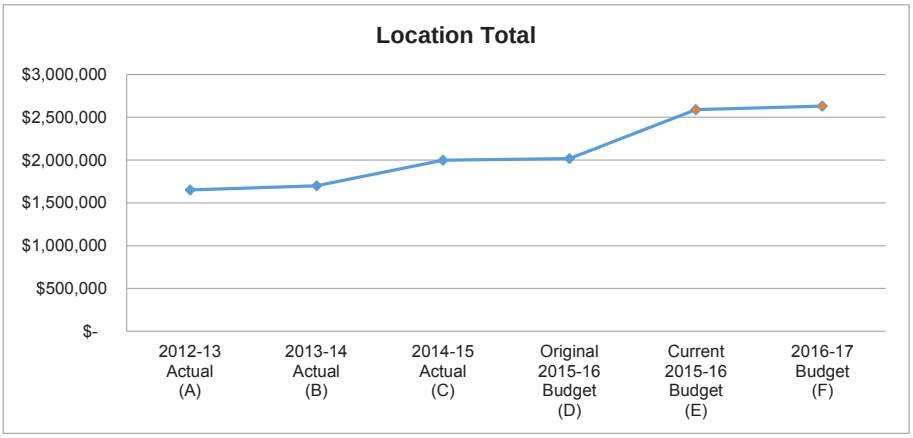
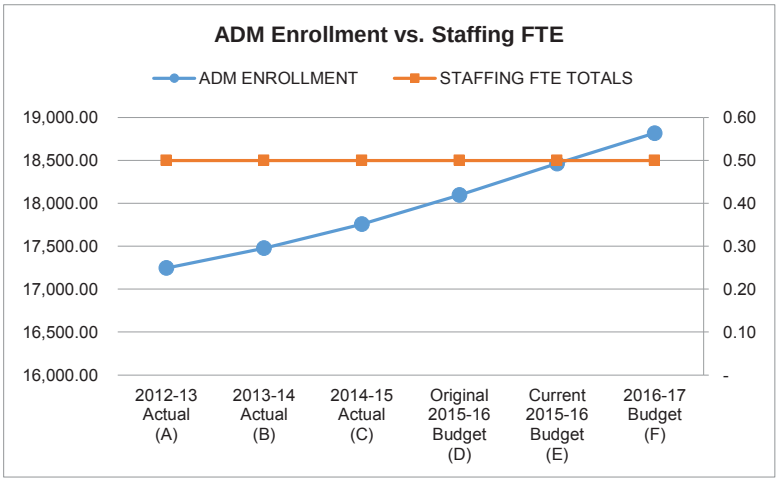


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Fund: 100 General Fund
Location: 510 Risk Management
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
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 Comp claims district-wide. 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.

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Fund: 100 General Fund
Location: 511 Quality Schools
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ 3,122	$ 54,921	$ 44,872	$ 16,245	$ 15,028	$ (1,217)	-7%
320 Non-Certificated Salaries	-	124,652	138,545	148,436	180,923	199,467	18,544	10%
360 Employee Benefits	-	29,603	34,336	30,609	51,561	58,141	6,580	13%
Subtotal Personnel	**-**	**157,376**	**227,802**	**223,917**	**248,729**	**272,636**	**23,907**	**10%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	3,055	2,662	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	36,245	185,712	57,653	278,619	229,921	237,500	7,579	3%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	411,211	97,985	49,147	3,492	36,929	17,149	(19,780)	-54%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**447,456**	**286,753**	**109,463**	**282,111**	**266,850**	**254,649**	**(12,201)**	**-5%**
LOCATION TOTALS	**$ 447,456**	**$ 444,129**	**$ 337,265**	**$ 506,028**	**$ 515,579**	**$ 527,285**	**$ 11,706**	**2%**

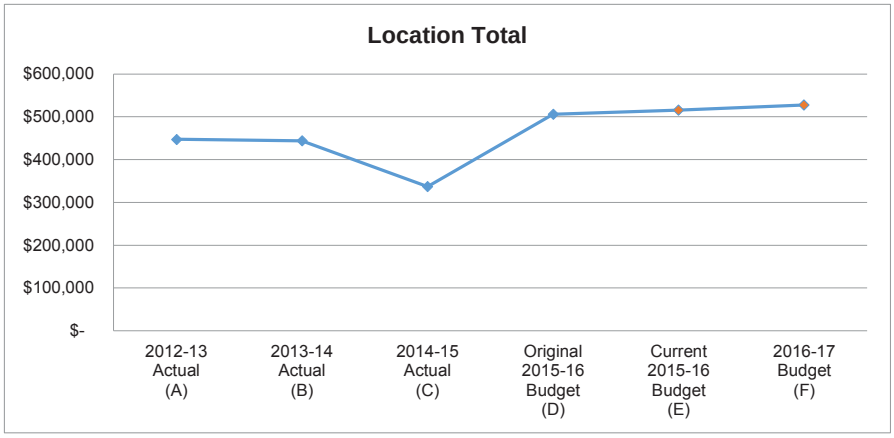
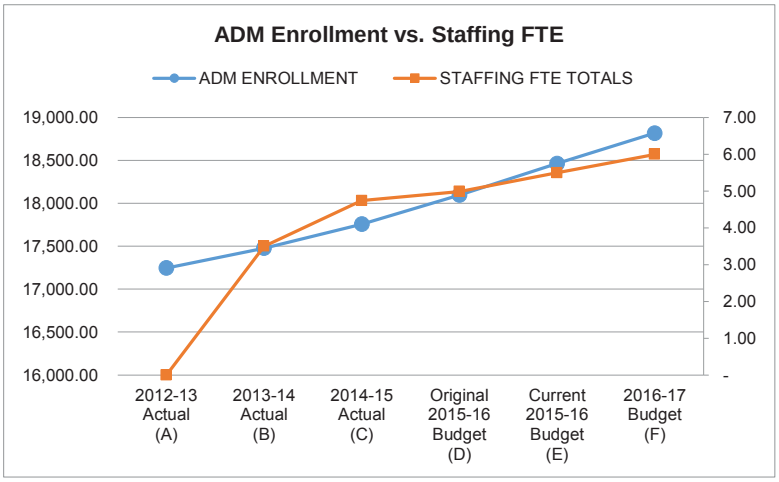


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Fund: 100 General Fund
Location: 511 Quality Schools
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	0.74	0.74	0.25	0.25	-	0%
Certified Sub Total	**-**	**-**	**0.74**	**0.74**	**0.25**	**0.25**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	3.50	4.00	4.25	5.25	5.75	0.50	10%
Classified Sub Total	**-**	**3.50**	**4.00**	**4.25**	**5.25**	**5.75**	**0.50**	**10%**
STAFFING FTE TOTALS	**-**	**3.50**	**4.74**	**4.99**	**5.50**	**6.00**	**0.50**	**9%**



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).

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Fund: 100 General Fund
Location: 514 Medicaid Reimbursement
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	13,580	14,454	874	6%
360 Employee Benefits	-	-	-	-	9,754	11,576	1,822	19%
Subtotal Personnel	**-**	**-**	**-**	**-**	**23,334**	**26,030**	**2,696**	**12%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	75,692	590,066	200,000	200,000	190,000	(10,000)	-5%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	541,890	7,271	52,554	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**541,890**	**82,963**	**642,620**	**200,000**	**200,000**	**190,000**	**(10,000)**	**-5%**
LOCATION TOTALS	**$ 541,890**	**$ 82,963**	**$ 642,620**	**$ 200,000**	**$ 223,334**	**$ 216,030**	**$ (7,304)**	**-3%**

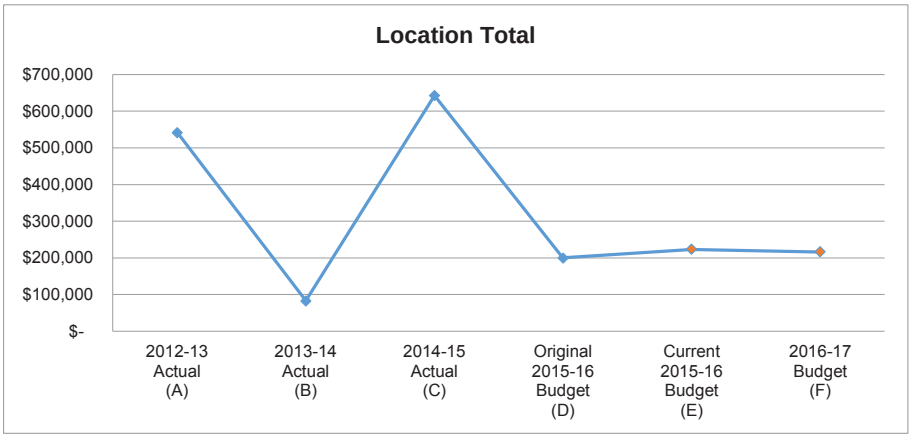
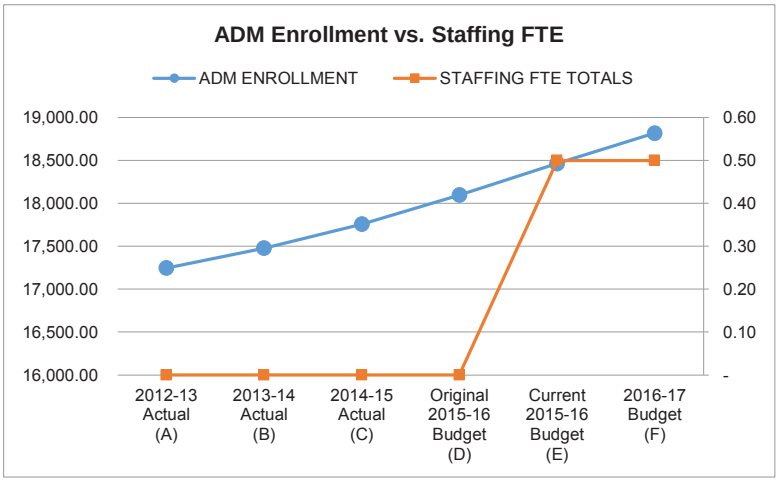


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Fund: 100 General Fund
Location: 514 Medicaid Reimbursement
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
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%
Classified Sub Total	**-**	**-**	**-**	**-**	**0.50**	**0.50**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**0.50**	**0.50**	**-**	**0%**



This location is identified as the cost center for reporting all Medicaid elibible 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.

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Fund: 100 General Fund
Location: 515 School Safety & Emergency Preparedness Coordinator
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ 81,610	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	31,925	-	86,232	91,589	5,357	6%
360 Employee Benefits	-	-	15,901	43,465	45,880	49,570	3,690	8%
Subtotal Personnel	**-**	**-**	**47,826**	**125,075**	**132,112**	**141,159**	**9,047**	**7%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	4,350	4,350	1,900	(2,450)	-56%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	4,151	500	500	2,707	2,207	441%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**4,151**	**4,850**	**4,850**	**4,607**	**(243)**	**-5%**
LOCATION TOTALS	**$ -**	**$ -**	**$ 51,977**	**$ 129,925**	**$ 136,962**	**$ 145,766**	**$ 8,804**	**6%**

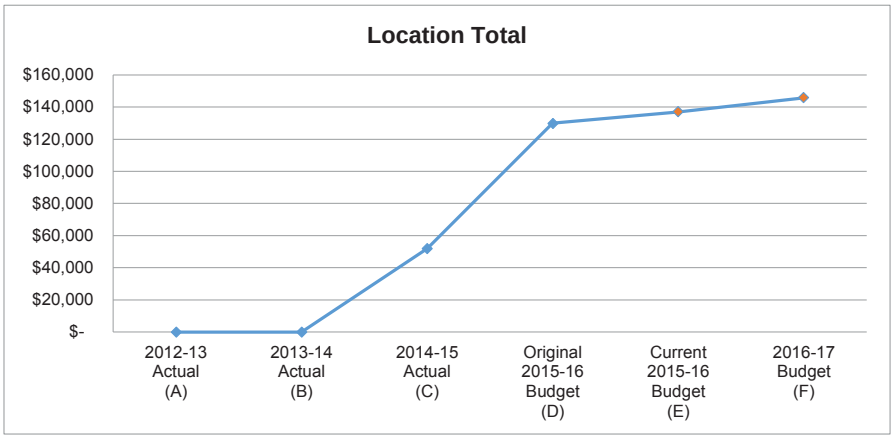
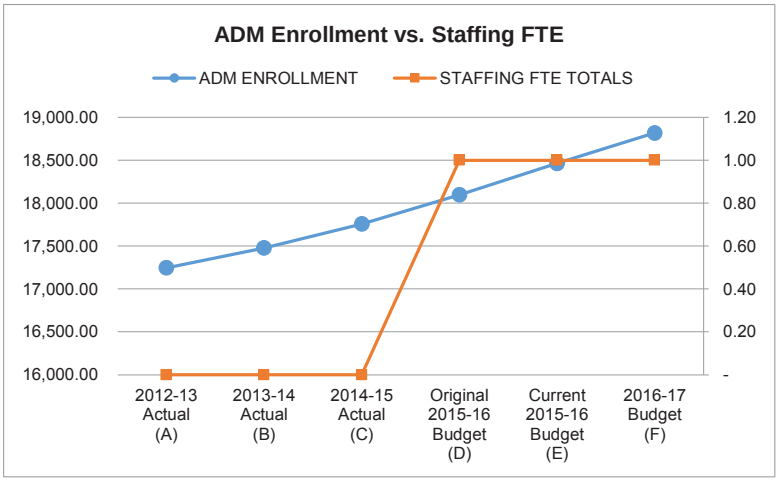


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Fund: 100 General Fund
Location: 515 School Safety & Emergency Preparedness Coordinator
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
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	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**1.00**	**1.00**	**1.00**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**1.00**	**1.00**	**1.00**	**-**	**0%**



School Safety, Security, and Emergency preparedness works with both Busienss Services and Instruction to plan for and ensure the safety of students, staff, and buildings in the case of an emergency.

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Fund: 100 General Fund
Location: 516 Business Services
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 235,292	$ 5,477	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	147,501	267,041	283,833	282,082	295,743	303,838	8,095	3%
360 Employee Benefits	164,433	131,864	134,556	137,637	142,029	157,523	15,494	11%
Subtotal Personnel	**547,226**	**404,382**	**418,389**	**419,719**	**437,772**	**461,361**	**23,589**	**5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	34,404	20,000	20,000	-	(20,000)	-100%
420 Staff Travel	18,976	16,139	12,407	15,000	15,000	13,775	(1,225)	-8%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	35	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	2,568	1,370	2,083	500	25,500	9,500	(16,000)	-63%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	33,251	28,202	21,443	30,750	30,750	28,975	(1,775)	-6%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	9,600	9,192	2,500	2,500	13,062	10,562	422%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**54,795**	**55,311**	**79,563**	**68,750**	**93,750**	**65,312**	**(28,438)**	**-30%**
LOCATION TOTALS	**$ 602,021**	**$ 459,693**	**$ 497,952**	**$ 488,469**	**$ 531,522**	**$ 526,673**	**$ (4,849)**	**-1%**

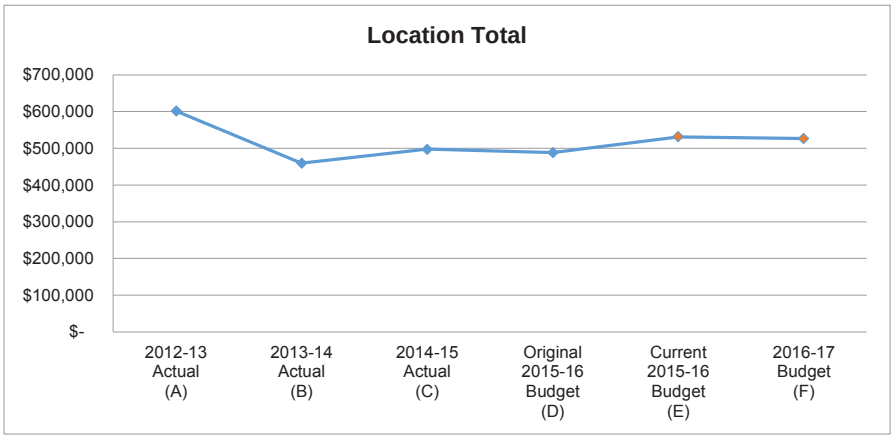
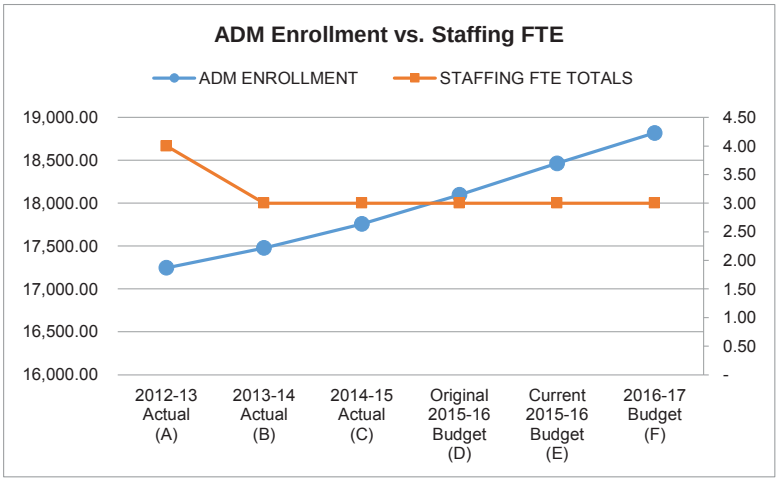


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Fund: 100 General Fund
Location: 516 Business Services
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
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	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	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classified Sub Total	**4.00**	**3.00**	**3.00**	**3.00**	**3.00**	**3.00**	**-**	**0%**
STAFFING FTE TOTALS	**4.00**	**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 Operations & Maintenance, Transportation, Human Resources/Payroll, Food Service, Accounting, Information Technology, Budget/Finance, and Risk Management.

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Fund: 100 General Fund
Location: 517 Purchasing Department
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	328,299	350,288	332,281	321,246	392,901	406,307	13,406	3%
360 Employee Benefits	201,439	220,053	197,956	193,997	233,020	259,158	26,138	11%
Subtotal Personnel	**529,739**	**570,341**	**530,237**	**515,243**	**625,921**	**665,465**	**39,544**	**6%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	2,938	2,407	3,864	7,500	7,500	7,125	(375)	-5%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	1,860	1,790	5,000	5,000	4,750	(250)	-5%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	6,474	6,489	6,365	10,000	10,000	9,500	(500)	-5%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	14,456	11,866	13,157	18,000	18,000	17,100	(900)	-5%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	1,899	2,516	3,100	3,100	2,945	(155)	-5%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**23,867**	**24,520**	**27,692**	**43,600**	**43,600**	**41,420**	**(2,180)**	**-5%**
LOCATION TOTALS	**$ 553,606**	**$ 594,861**	**$ 557,929**	**$ 558,843**	**$ 669,521**	**$ 706,885**	**$ 37,364**	**6%**

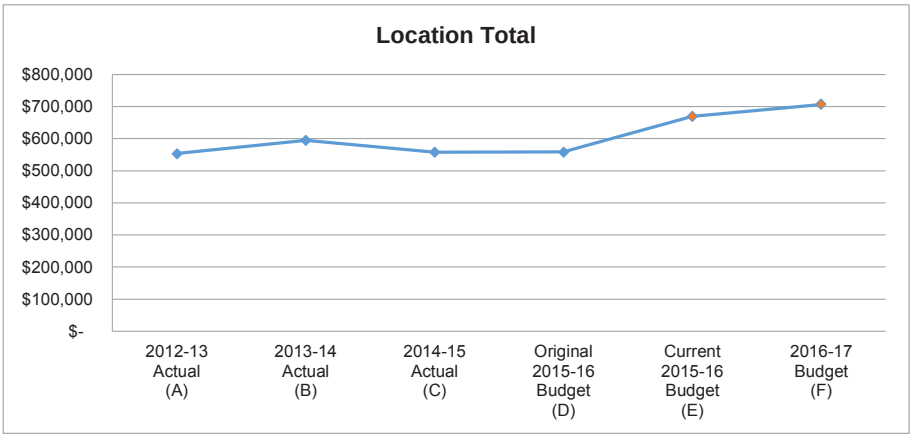
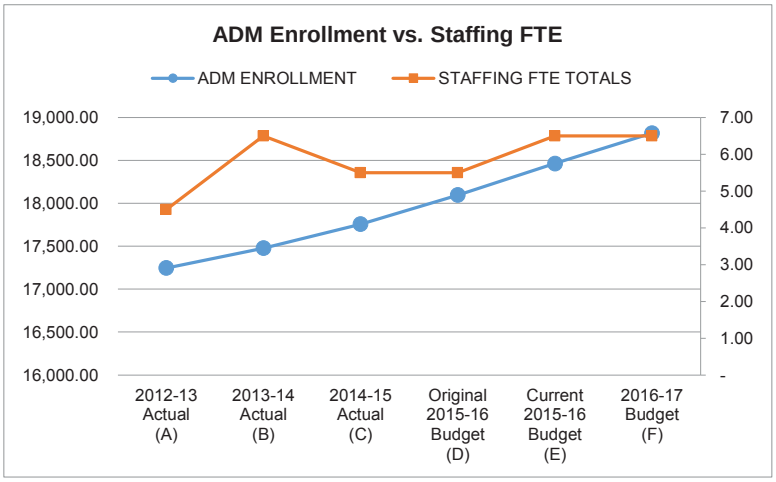


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Fund: 100 General Fund
Location: 517 Purchasing Department
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
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	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	4.00	6.00	5.00	5.00	6.00	6.00	-	0%
Classified Sub Total	**4.50**	**6.50**	**5.50**	**5.50**	**6.50**	**6.50**	**-**	**0%**
STAFFING FTE TOTALS	**4.50**	**6.50**	**5.50**	**5.50**	**6.50**	**6.50**	**-**	**0%**



The Purchasing Department, housed in the school district Warehouse, is responsible for all purchasing within the district. Additionally, the Purchasing Department facilitates bid and contract management.

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Fund: 100 General Fund
Location: 519 Custodial Services
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	362,098	383,412	457,218	418,310	406,115	444,643	38,528	9%
360 Employee Benefits	201,107	204,738	191,804	217,727	215,103	262,091	46,988	22%
Subtotal Personnel	**563,205**	**588,150**	**649,022**	**636,037**	**621,218**	**706,734**	**85,516**	**14%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	203	1,680	700	3,000	3,000	2,850	(150)	-5%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	50	50	47	(3)	-6%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	7,930	-	2,500	2,500	2,375	(125)	-5%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	348,042	360,762	367,649	284,592	284,592	346,227	61,635	22%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	31,105	17,661	-	45,000	45,000	33,250	(11,750)	-26%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**379,351**	**388,033**	**368,349**	**335,142**	**335,142**	**384,749**	**49,607**	**15%**
LOCATION TOTALS	**$ 942,556**	**$ 976,183**	**$ 1,017,371**	**$ 971,179**	**$ 956,360**	**$ 1,091,483**	**$ 135,123**	**14%**

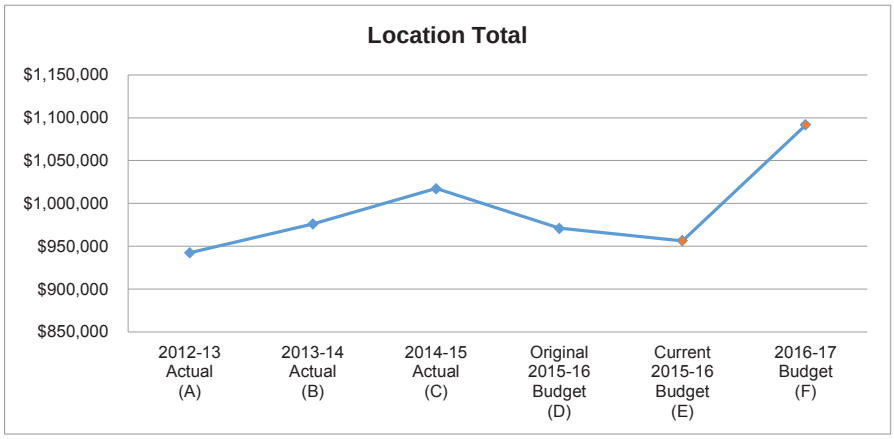
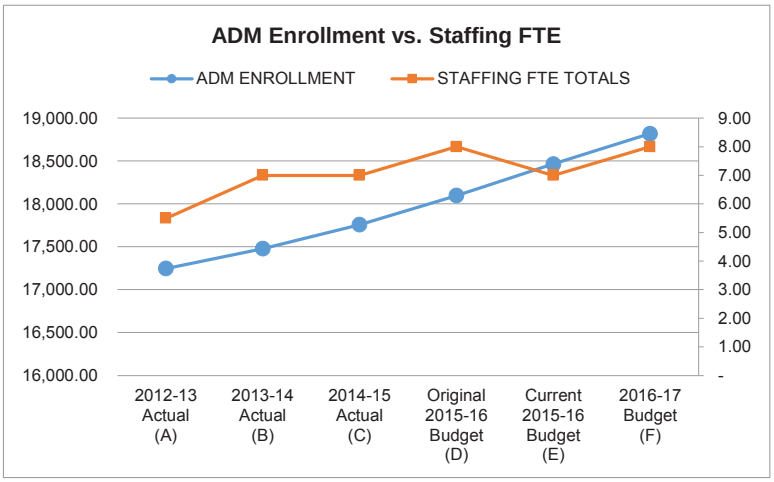


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Fund: 100 General Fund
Location: 519 Custodial Services
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
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	4.50	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	2.00	3.00	1.00	50%
Specialist - Department	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classified Sub Total	**5.50**	**7.00**	**7.00**	**8.00**	**7.00**	**8.00**	**1.00**	**14%**
STAFFING FTE TOTALS	**5.50**	**7.00**	**7.00**	**8.00**	**7.00**	**8.00**	**1.00**	**14%**



Custodial Services provides management services for all custodial workers across the district. They are responsible for maintaining clean, safe, and usable working conditions.

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Fund: 100 General Fund
Location: 530 Talented and Gifted Instruction
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 750,914	$ 778,194	$ 758,446	$ 164,484	$ 183,627	$ 74,484	$ (109,143)	-59%
320 Non-Certificated Salaries	2,222	2,981	4,032	423	423	-	(423)	-100%
360 Employee Benefits	287,622	308,944	290,828	62,399	65,992	32,295	(33,697)	-51%
Subtotal Personnel	**1,040,759**	**1,090,119**	**1,053,306**	**227,306**	**250,042**	**106,779**	**(143,263)**	**-57%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	5,250	5,250	4,987	(263)	-5%
420 Staff Travel	452	133	4,233	7,720	7,720	5,700	(2,020)	-26%
425 Student Travel	1,037	3,481	743	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	5,024	1,575	4,800	1,000	1,000	1,900	900	90%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	30,930	7,201	4,043	26,500	103,500	41,800	(61,700)	-60%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	1,600	740	1,000	1,000	4,750	3,750	375%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**37,443**	**13,989**	**14,560**	**41,470**	**118,470**	**59,137**	**(59,333)**	**-50%**
LOCATION TOTALS	**$ 1,078,202**	**$ 1,104,108**	**$ 1,067,866**	**$ 268,776**	**$ 368,512**	**$ 165,916**	**$ (202,596)**	**-55%**

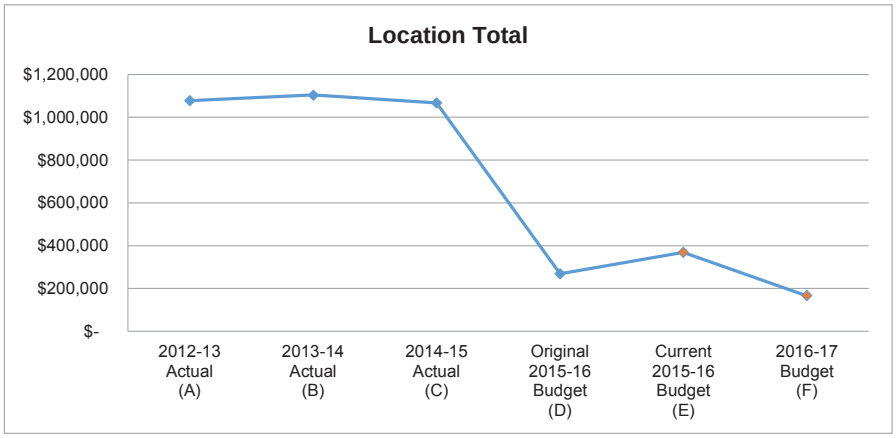
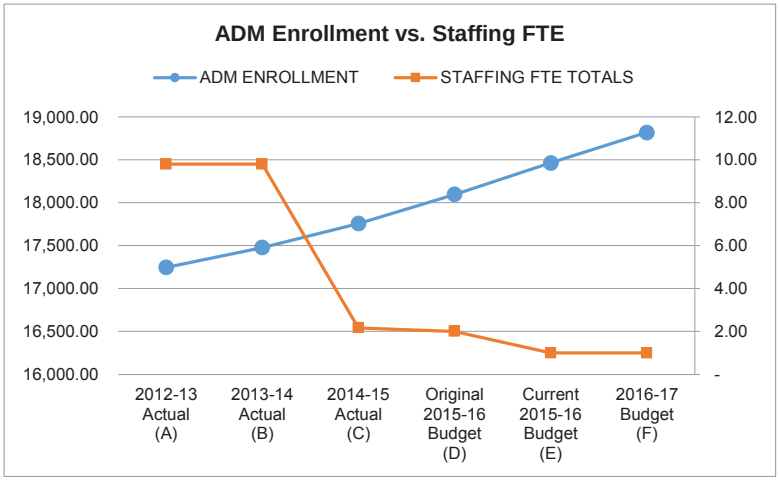


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Fund: 100 General Fund
Location: 530 Talented and Gifted Instruction
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor		-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	9.80	9.80	2.17	2.00	1.00	1.00	-	0%
Certified Sub Total	**9.80**	**9.80**	**2.17**	**2.00**	**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	**9.80**	**9.80**	**2.17**	**2.00**	**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.

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Fund: 100 General Fund
Location: 601 School Board
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	64,372	71,590	80,190	86,157	89,992	90,340	348	0%
360 Employee Benefits	83,812	92,740	170,147	41,579	171,429	194,268	22,839	13%
Subtotal Personnel	**148,184**	**164,330**	**250,337**	**127,736**	**261,421**	**284,608**	**23,187**	**9%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	2,011	2,500	-	12,500	11,500	9,310	(2,190)	-19%
420 Staff Travel	36,925	42,635	42,037	43,100	68,300	65,860	(2,440)	-4%
425 Student Travel	-	-	2,165	700	700	2,090	1,390	199%
430 Utilities	-	12	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	14,473	15,426	23,960	198,000	198,000	188,100	(9,900)	-5%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	26,575	3,875	3,759	5,000	5,000	4,750	(250)	-5%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	21,980	23,326	22,000	22,000	22,325	325	1%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**79,985**	**86,427**	**95,247**	**281,300**	**305,500**	**292,435**	**(13,065)**	**-4%**
LOCATION TOTALS	**$ 228,168**	**$ 250,757**	**$ 345,584**	**$ 409,036**	**$ 566,921**	**$ 577,043**	**$ 10,122**	**2%**

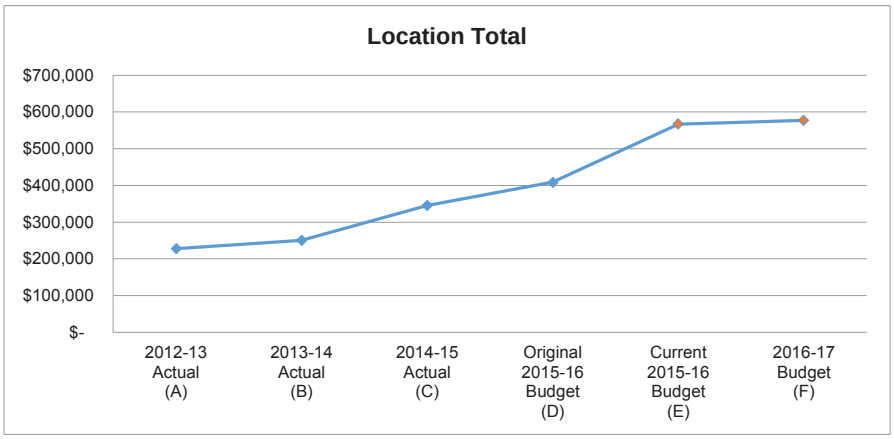
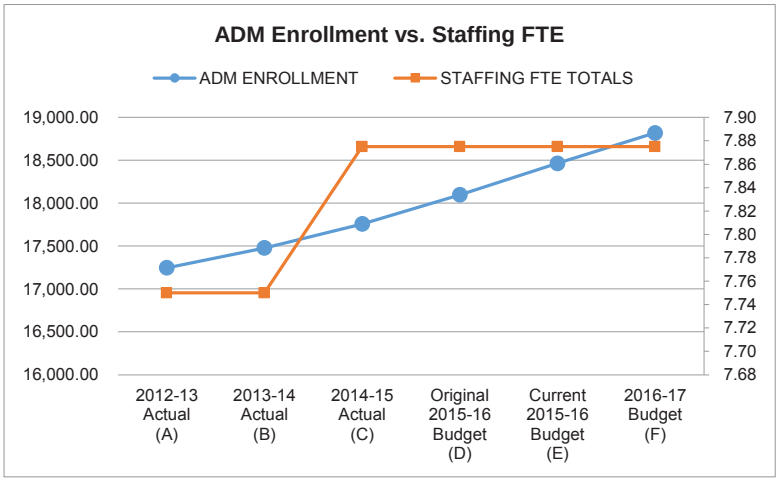


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Fund: 100 General Fund
Location: 601 School Board
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
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	7.75	7.75	7.88	7.88	7.88	7.88	-	0%
Classified Sub Total	**7.75**	**7.75**	**7.88**	**7.88**	**7.88**	**7.88**	**-**	**0%**
STAFFING FTE TOTALS	**7.75**	**7.75**	**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 members who are assisted by an executive assistant. The board establishes goals, sets policy, and lays out annual objectives for the school district to focus on achieving.

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Fund: 100 General Fund
Location: 602 Office of the Superintendent
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 202,597	$ 198,966	$ 204,251	$ 178,960	$ 190,388	$ 180,749	$ (9,639)	-5%
320 Non-Certificated Salaries	77,001	82,152	79,652	79,008	79,768	83,327	3,559	4%
360 Employee Benefits	90,500	94,271	91,955	89,095	89,712	96,489	6,777	8%
Subtotal Personnel	**370,098**	**375,388**	**375,857**	**347,063**	**359,868**	**360,565**	**697**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	14,250	14,250	100%
420 Staff Travel	20,580	26,709	27,843	19,500	24,900	9,675	(15,225)	-61%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	167,394	169,129	168,345	170,000	170,000	-	(170,000)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	15,528	12,739	17,207	25,000	25,000	20,900	(4,100)	-16%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	3,737	2,210	3,000	3,000	2,850	(150)	-5%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**203,501**	**212,314**	**215,604**	**217,500**	**222,900**	**47,675**	**(175,225)**	**-79%**
LOCATION TOTALS	**$ 573,598**	**$ 587,702**	**$ 591,461**	**$ 564,563**	**$ 582,768**	**$ 408,240**	**$ (174,528)**	**-30%**

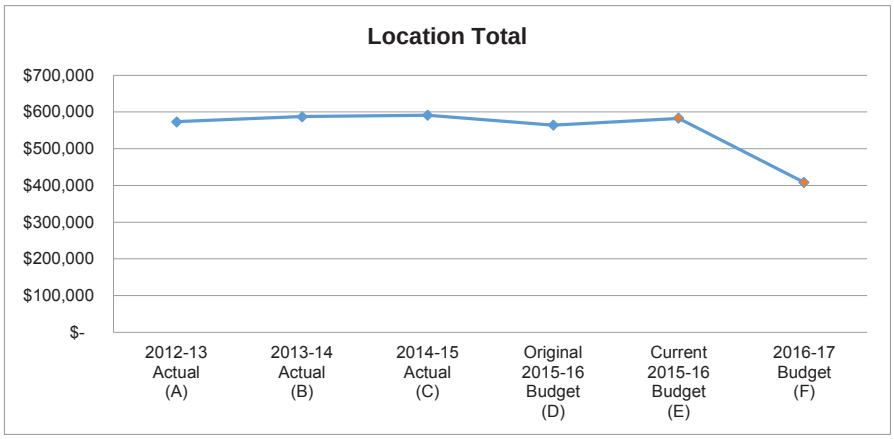
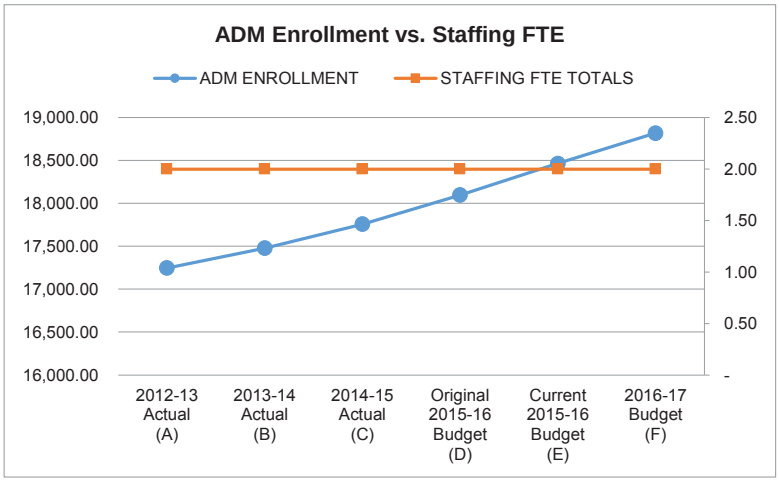


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Fund: 100 General Fund
Location: 602 Office of the Superintendent
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
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	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	1.00	1.00	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.

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Fund: 100 General Fund
Location: 604 Payroll and Benefits Department
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	359,293	314,810	270,995	302,907	276,302	256,162	(20,140)	-7%
360 Employee Benefits	201,076	185,755	171,601	176,618	155,704	159,822	4,118	3%
Subtotal Personnel	**560,369**	**500,566**	**442,596**	**479,525**	**432,006**	**415,984**	**(16,022)**	**-4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	3,231	5,273	4,614	5,000	5,000	4,750	(250)	-5%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	6,386	6,231	14,935	12,000	12,000	11,400	(600)	-5%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	6,093	3,571	3,553	4,000	4,000	3,800	(200)	-5%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	1,038	274	4,000	4,000	3,800	(200)	-5%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**15,710**	**16,113**	**23,375**	**25,000**	**25,000**	**23,750**	**(1,250)**	**-5%**
LOCATION TOTALS	**$ 576,079**	**$ 516,679**	**$ 465,972**	**$ 504,525**	**$ 457,006**	**$ 439,734**	**$ (17,272)**	**-4%**

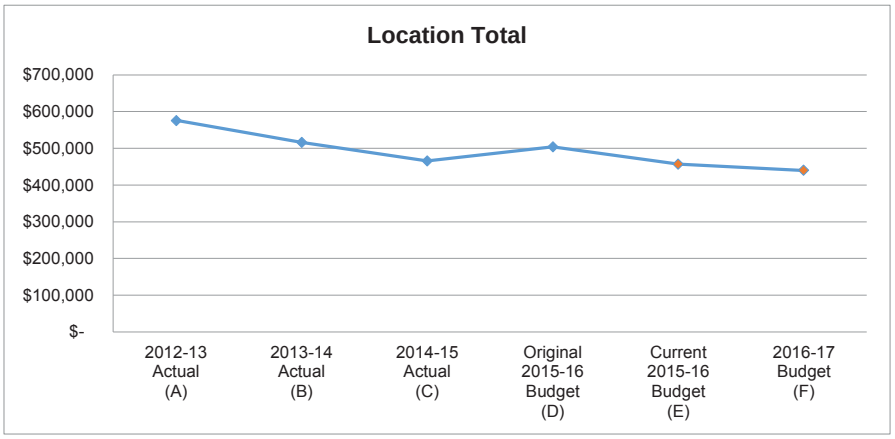
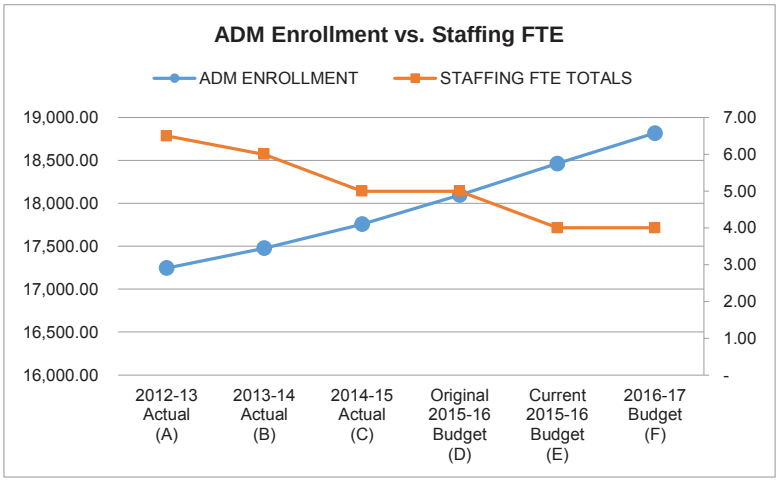


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Fund: 100 General Fund
Location: 604 Payroll and Benefits Department
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
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	5.50	5.00	4.00	4.00	3.00	3.00	-	0%
Classified Sub Total	**6.50**	**6.00**	**5.00**	**5.00**	**4.00**	**4.00**	**-**	**0%**
STAFFING FTE TOTALS	**6.50**	**6.00**	**5.00**	**5.00**	**4.00**	**4.00**	**-**	**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.

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Fund: 100 General Fund
Location: 605 Accounting Department
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	352,728	303,699	302,739	308,969	318,433	324,328	5,895	2%
360 Employee Benefits	204,620	185,086	182,185	184,949	186,237	202,984	16,747	9%
Subtotal Personnel	**557,347**	**488,784**	**484,923**	**493,918**	**504,670**	**527,312**	**22,642**	**4%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	6,873	8,665	8,679	12,500	12,500	12,112	(388)	-3%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	4,505	-	36	10,000	10,000	4,750	(5,250)	-53%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	73,233	83,280	84,751	90,600	90,600	95,332	4,732	5%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	381	380	1,000	1,000	1,900	900	90%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	32,600	-	15,000	15,000	8,550	(6,450)	-43%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**84,611**	**124,927**	**93,846**	**129,100**	**129,100**	**122,644**	**(6,456)**	**-5%**
LOCATION TOTALS	**$ 641,958**	**$ 613,711**	**$ 578,770**	**$ 623,018**	**$ 633,770**	**$ 649,956**	**$ 16,186**	**3%**

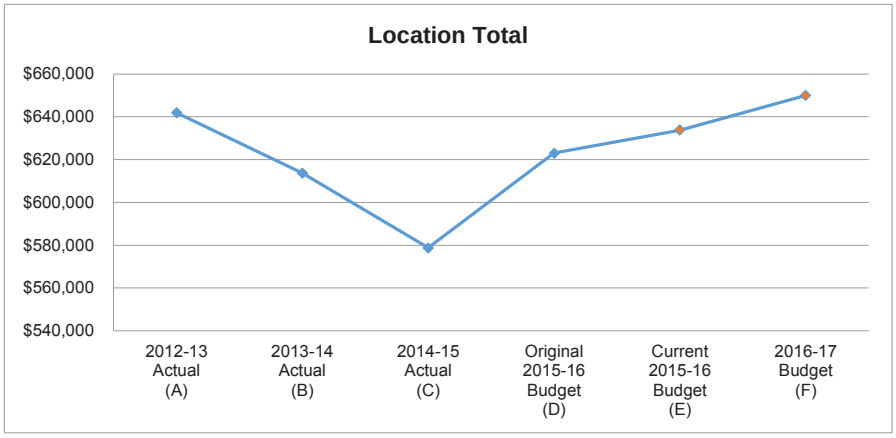
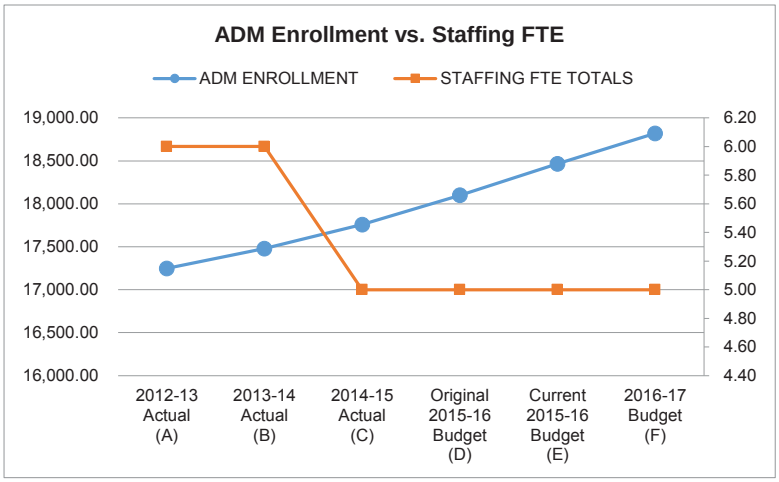


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Fund: 100 General Fund
Location: 605 Accounting Department
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
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	5.00	5.00	4.00	4.00	4.00	4.00	-	0%
Classified Sub Total	**6.00**	**6.00**	**5.00**	**5.00**	**5.00**	**5.00**	**-**	**0%**
STAFFING FTE TOTALS	**6.00**	**6.00**	**5.00**	**5.00**	**5.00**	**5.00**	**-**	**0%**



The Accounting Department is responsible for the proper identification and classification of account codes and analyzing, recording, and 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.

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Fund: 100 General Fund
Location: 606 Human Resources and Labor Relations
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 4,185	$ 21,495	$ 27,980	$ -	$ 32,000	$ -	$ (32,000)	-100%
320 Non-Certificated Salaries	516,472	567,424	649,958	646,263	721,412	642,818	(78,594)	-11%
360 Employee Benefits	287,542	307,335	371,323	376,842	412,816	403,631	(9,185)	-2%
Subtotal Personnel	**808,200**	**896,254**	**1,049,261**	**1,023,105**	**1,166,228**	**1,046,449**	**(119,779)**	**-10%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	1,206	-	10,000	9,500	(500)	-5%
420 Staff Travel	10,554	3,820	9,999	7,000	7,000	20,925	13,925	199%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	27,167	32,637	19,619	32,000	52,000	49,400	(2,600)	-5%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	51,649	53,321	53,330	46,328	83,328	45,912	(37,416)	-45%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	2,333	584	7,500	42,500	23,550	(18,950)	-45%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**89,370**	**92,111**	**84,738**	**92,828**	**194,828**	**149,287**	**(45,541)**	**-23%**
LOCATION TOTALS	**$ 897,570**	**$ 988,364**	**$ 1,133,999**	**$ 1,115,933**	**$ 1,361,056**	**$ 1,195,736**	**$ (165,320)**	**-12%**

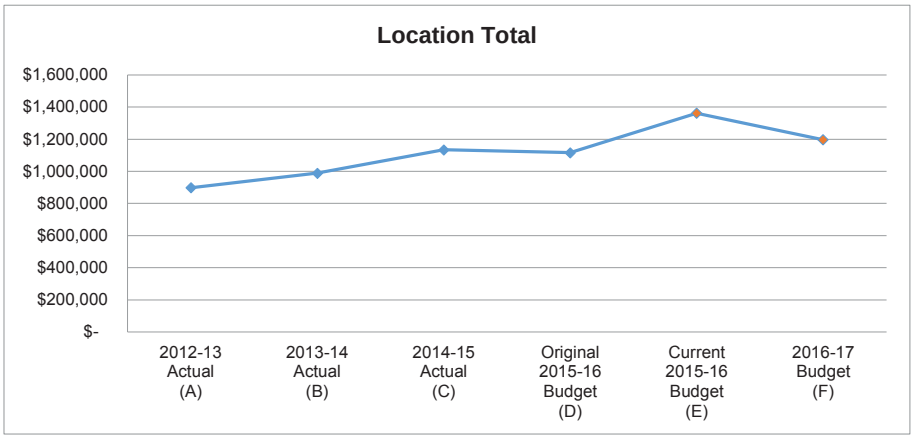
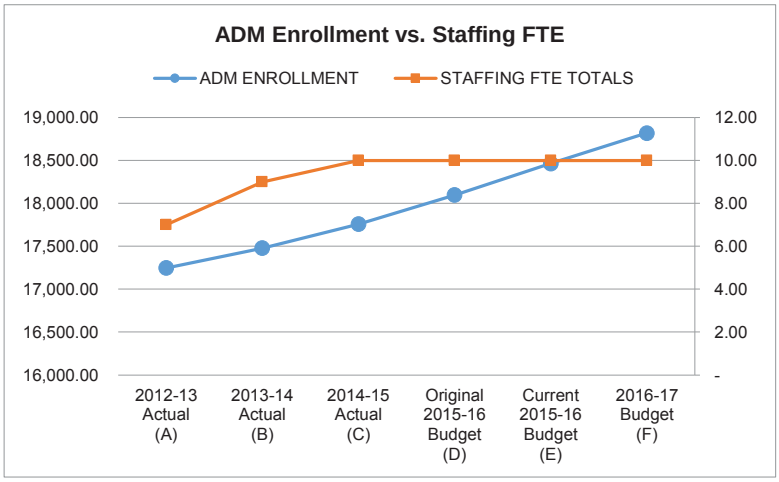


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Fund: 100 General Fund
Location: 606 Human Resources and Labor Relations
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
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	2.00	2.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	5.00	7.00	8.00	8.00	7.00	7.00	-	0%
Classified Sub Total	**7.00**	**9.00**	**10.00**	**10.00**	**10.00**	**10.00**	**-**	**0%**
STAFFING FTE TOTALS	**7.00**	**9.00**	**10.00**	**10.00**	**10.00**	**10.00**	**-**	**0%**



Human Resources is responsible for labor relations, contract negotiations with bargaining units, benefits administration, and works closely with Payroll, among other items.

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Fund: 100 General Fund
Location: 608 Equal Employment Opportunity Office
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	115,097	120,558	125,917	117,981	122,545	119,368	(3,177)	-3%
360 Employee Benefits	53,128	55,298	56,217	55,037	55,976	58,643	2,667	5%
Subtotal Personnel	**168,225**	**175,856**	**182,134**	**173,018**	**178,521**	**178,011**	**(510)**	**0%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	1,000	1,000	950	(50)	-5%
420 Staff Travel	5,786	9,784	9,243	9,500	9,500	9,025	(475)	-5%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	328	2,259	1,575	-	-	950	950	100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	9,360	11,647	11,377	13,000	13,000	11,400	(1,600)	-12%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	2,355	979	1,500	1,500	1,425	(75)	-5%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**15,474**	**26,044**	**23,174**	**25,000**	**25,000**	**23,750**	**(1,250)**	**-5%**
LOCATION TOTALS	**$ 183,700**	**$ 201,900**	**$ 205,308**	**$ 198,018**	**$ 203,521**	**$ 201,761**	**$ (1,760)**	**-1%**

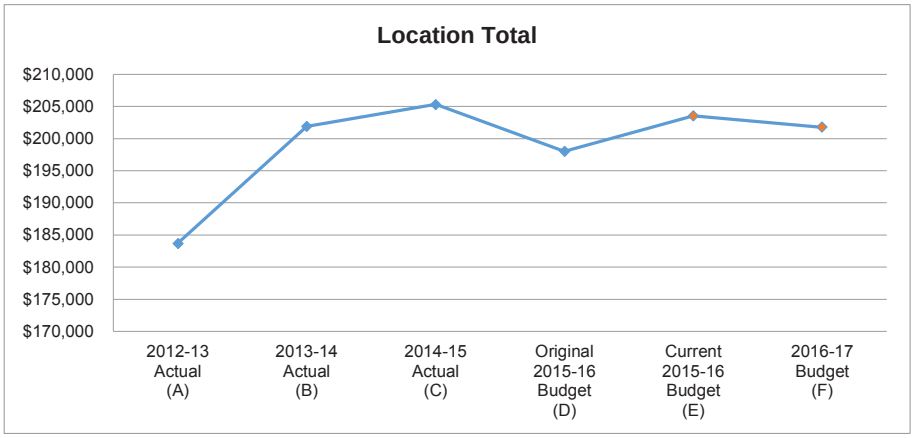
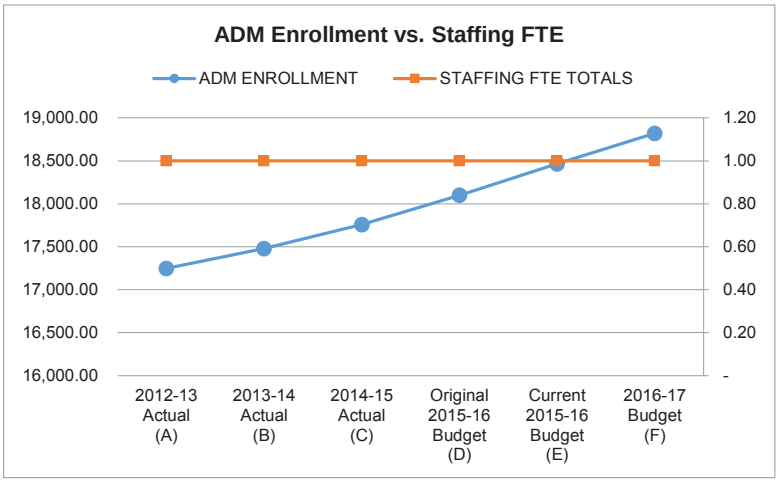


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Fund: 100 General Fund
Location: 608 Equal Employment Opportunity Office
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
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	-	-	-	-	-	-	-	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 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.

Table of Contents

Fund: 100 General Fund
Location: 609 Chief Financial Officer
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	245,633	163,959	176,613	171,427	178,228	178,960	732	0%
360 Employee Benefits	95,745	68,801	71,196	71,001	89,171	94,963	5,792	6%
Subtotal Personnel	**341,378**	**232,761**	**247,809**	**242,428**	**267,399**	**273,923**	**6,524**	**2%**
								0%
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	2,066	-	-	-	-	0%
420 Staff Travel	7,746	10,186	8,215	11,850	11,850	9,832	(2,018)	-17%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	3,368	1,935	-	2,599	2,599	1,900	(699)	-27%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	12,285	1,065	3,199	1,150	1,150	3,705	2,555	222%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	495	2,056	500	500	436	(64)	-13%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	950	950	-	(950)	-100%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**23,399**	**13,681**	**15,536**	**17,049**	**17,049**	**15,873**	**(1,176)**	**-7%**
LOCATION TOTALS	**$ 364,777**	**$ 246,442**	**$ 263,345**	**$ 259,477**	**$ 284,448**	**$ 289,796**	**$ 5,348**	**2%**

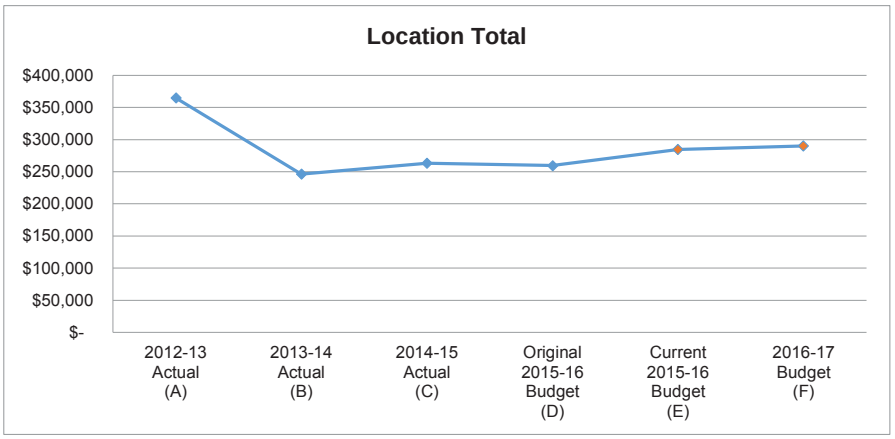
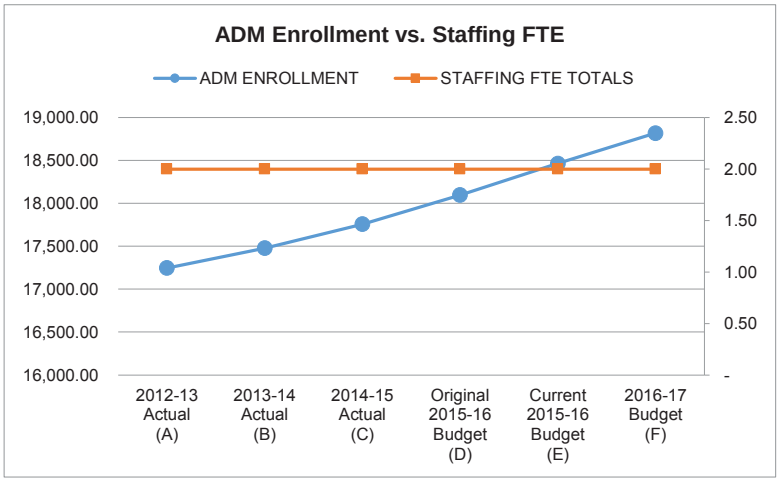


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Fund: 100 General Fund
Location: 609 Chief Financial Officer
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
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	1.00	1.00	1.00	1.00	1.00	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	1.00	1.00	1.00	1.00	1.00	-	0%
Classified Sub Total	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**-**	**0%**
STAFFING FTE TOTALS	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**-**	**0%**



The Chief Financial Officer is responsible for overseeing all financial departments and Risk Management. During the 2012-2013 school year, the Budget and Finance Department merged with the Chief Financial Officer in order to consolidate financial information.

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Fund: 100 General Fund
Location: 610 Administration Building
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	24,828	23,201	27,669	29,925	28,832	30,118	1,286	4%
360 Employee Benefits	7,636	23,883	21,084	27,661	8,529	9,265	736	9%
Subtotal Personnel	**32,465**	**47,083**	**48,753**	**57,586**	**37,361**	**39,383**	**2,022**	**5%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	13,457	32,424	24,662	14,911	34,788	11,781	(23,007)	-66%
435 Energy	107,551	109,462	135,491	127,932	143,555	148,668	5,113	4%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	10,220	18,162	11,702	23,000	23,000	21,850	(1,150)	-5%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**131,228**	**160,048**	**171,855**	**165,843**	**201,343**	**182,299**	**(19,044)**	**-9%**
LOCATION TOTALS	**$ 163,693**	**$ 207,131**	**$ 220,608**	**$ 223,429**	**$ 238,704**	**$ 221,682**	**$ (17,022)**	**-7%**

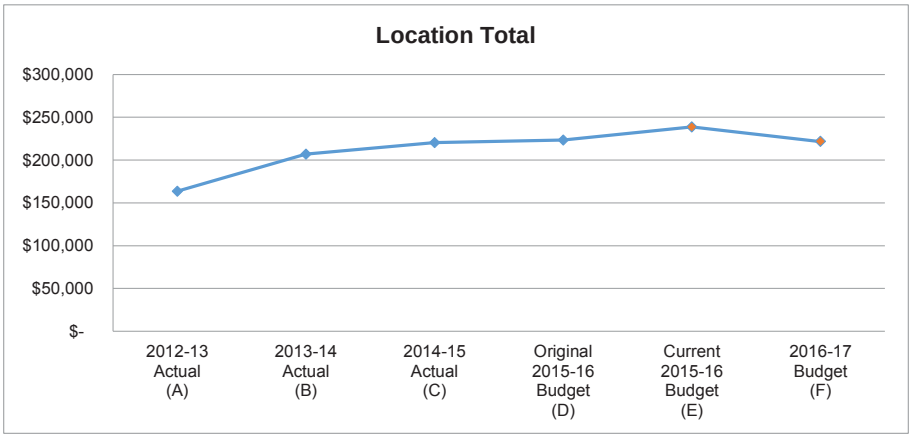
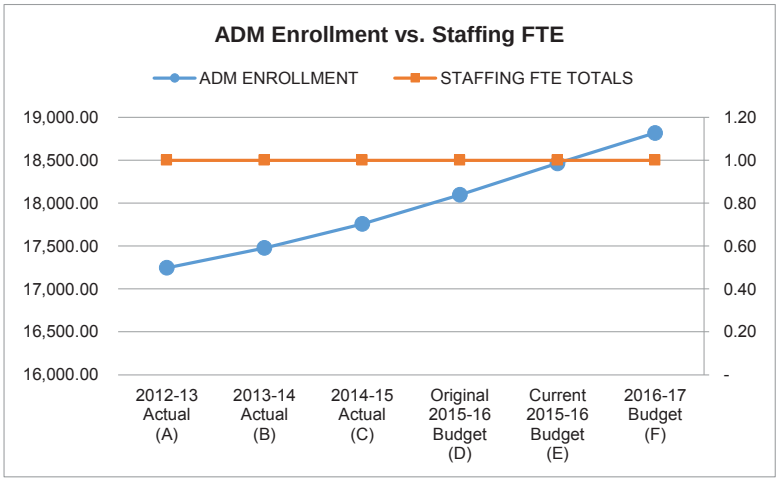


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Fund: 100 General Fund
Location: 610 Administration Building
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
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, except for Operations and Maintenance, Purchasing/Warehouse, Transportation, and Food Service. It is the headquarters for the school district.

Table of Contents

Fund: 100 General Fund
Location: 611 Public Information Officer
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ 3,780	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	98,539	100,466	106,277	103,408	103,443	104,646	1,203	1%
360 Employee Benefits	48,509	50,369	49,845	50,206	50,286	53,177	2,891	6%
Subtotal Personnel	**147,048**	**154,616**	**156,122**	**153,614**	**153,729**	**157,823**	**4,094**	**3%**
NON PERSONNEL EXPENSE								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	4,331	5,161	4,006	6,000	6,000	5,700	(300)	-5%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	60,800	72,975	91,179	115,800	115,800	110,010	(5,790)	-5%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	4,053	2,634	1,747	4,000	3,000	3,800	800	27%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	6,664	610	2,500	2,500	2,375	(125)	-5%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**69,184**	**87,434**	**97,542**	**128,300**	**127,300**	**121,885**	**(5,415)**	**-4%**
LOCATION TOTALS	**$ 216,232**	**$ 242,049**	**$ 253,664**	**$ 281,914**	**$ 281,029**	**$ 279,708**	**$ (1,321)**	**0%**

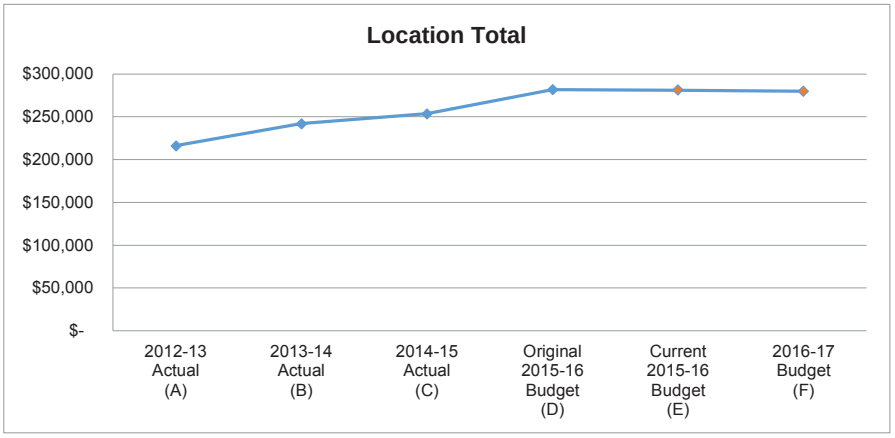
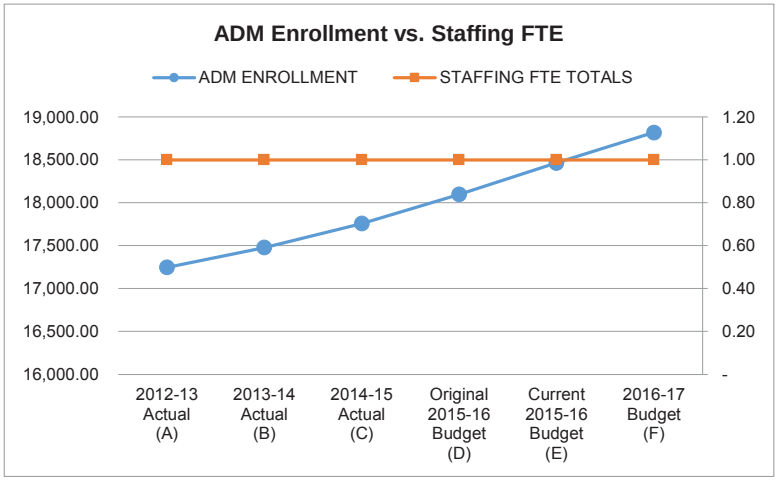


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Fund: 100 General Fund
Location: 611 Public Information Officer
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
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.

Table of Contents

Fund: 100 General Fund
Location: 612 Planning and Demography
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 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	21,518	-	20,188	24,700	24,700	-	(24,700)	-100%
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	1,000	1,000	-	(1,000)	-100%
480 Tuition	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Rate	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**21,518**	**-**	**20,641**	**25,700**	**25,700**	**-**	**(25,700)**	**-100%**
LOCATION TOTALS	**$ 21,518**	**$ -**	**$ 20,641**	**$ 25,700**	**$ 25,700**	**$ -**	**$ (25,700)**	**-100%**

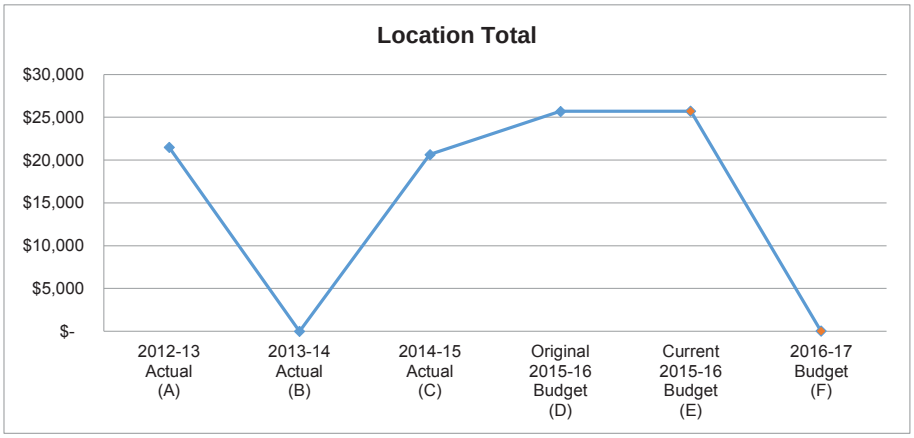
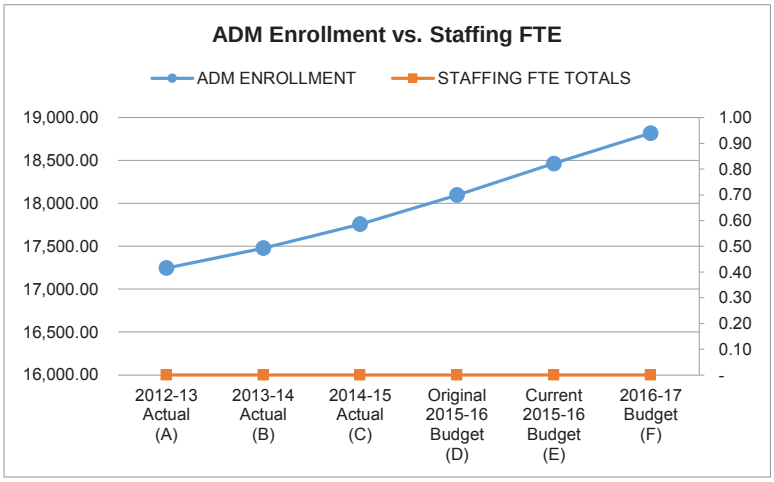


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Fund: 100 General Fund
Location: 612 Planning and Demography
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
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.

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Fund: 100 General Fund
Location: 615 Facility Use
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 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%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**824**	**-**	**-**	**-**	**-**	**0%**
LOCATION TOTALS	**$ -**	**$ -**	**$ 824**	**$ -**	**$ -**	**$ -**	**$ -**	**0%**

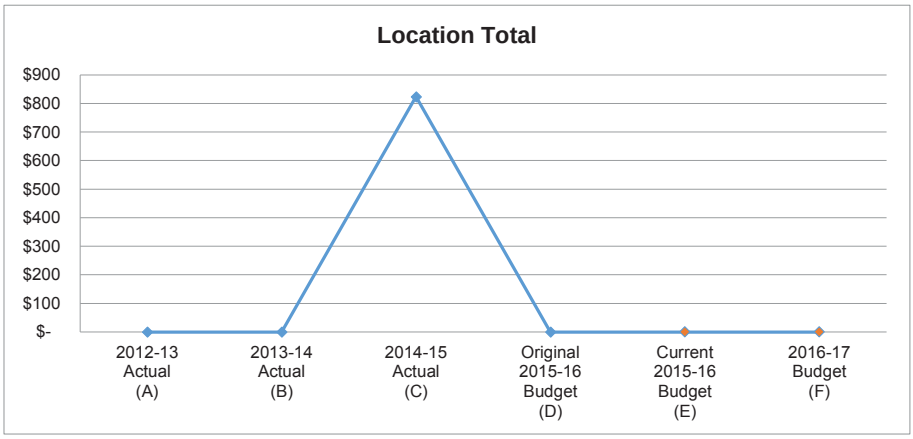
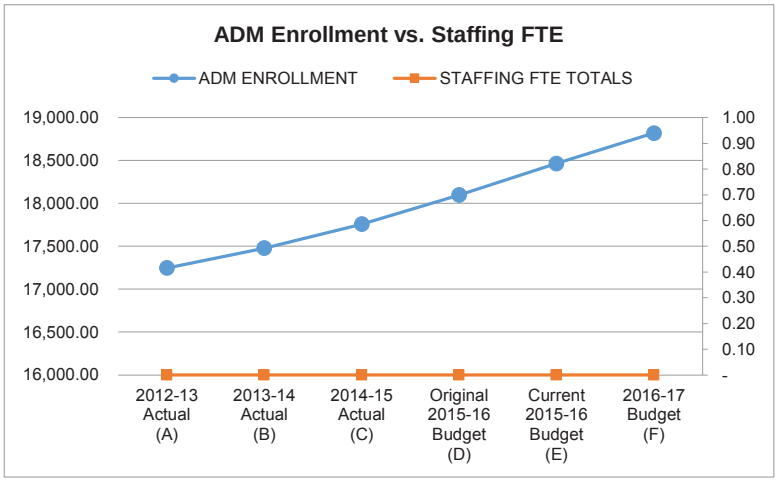


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Fund: 100 General Fund
Location: 615 Facility Use
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
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.

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Fund: 100 General Fund
Location: 699 Operating Reserves
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ 1,000	$ -	$ -	$ 431,375	$ 352,971	$ 399,700	$ 46,729	13%
320 Non-Certificated Salaries	-	-	-	607,675	463,973	216,910	(247,063)	-53%
360 Employee Benefits	-	-	-	1,442,599	519,161	813,918	294,757	57%
Subtotal Personnel	**1,000**	**-**	**-**	**2,481,649**	**1,336,105**	**1,430,528**	**94,423**	**7%**
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%
550 Transfers to Other Funds	-	-	-	976,099	976,099	406,894	(569,205)	-58%
Subtotal Non Personnel	**-**	**-**	**-**	**976,099**	**976,099**	**406,894**	**(569,205)**	**-58%**
LOCATION TOTALS	**$ 1,000**	**$ -**	**$ -**	**$ 3,457,748**	**$ 2,312,204**	**$ 1,837,422**	**$ (474,782)**	**-21%**

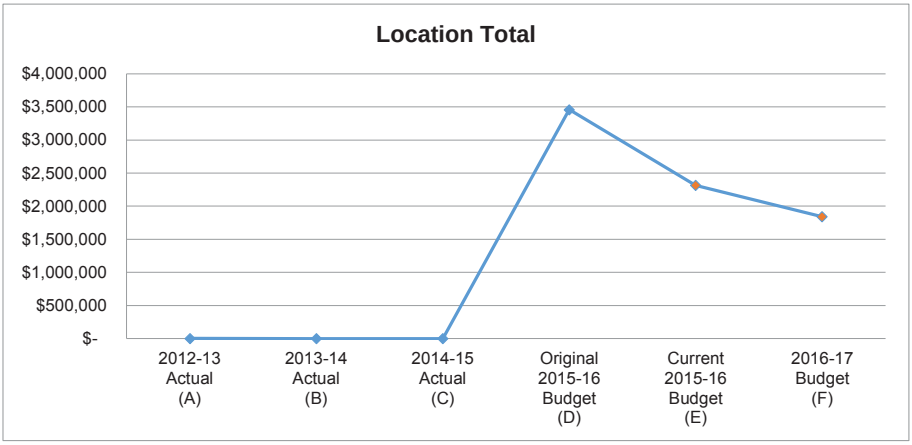
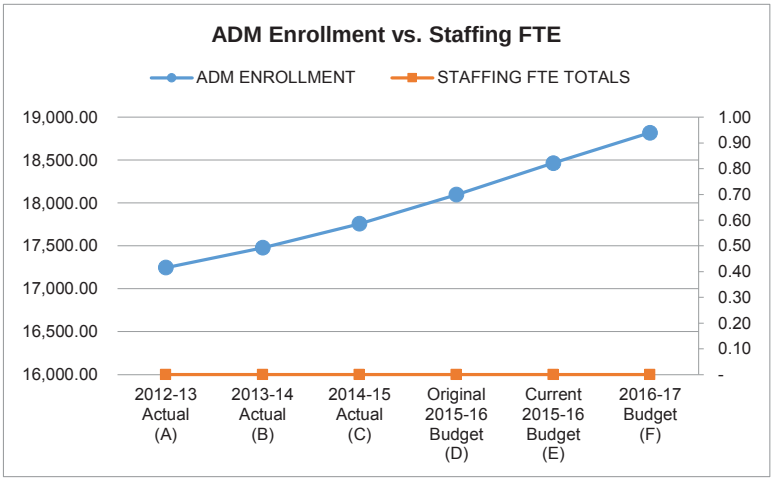


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Fund: 100 General Fund
Location: 699 Operating Reserves
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
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.

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Fund: 100 General Fund
Location: 999 PERS/TRS On Behalf Of Payments
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	38,318,248	41,046,225	253,789,647	16,383,590	17,451,098	18,126,908	675,810	4%
Subtotal Personnel	**38,318,248**	**41,046,225**	**253,789,647**	**16,383,590**	**17,451,098**	**18,126,908**	**675,810**	**4%**
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%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
LOCATION TOTALS	**$ 38,318,248**	**$ 41,046,225**	**$ 253,789,647**	**$ 16,383,590**	**$ 17,451,098**	**$ 18,126,908**	**$ 675,810**	**4%**

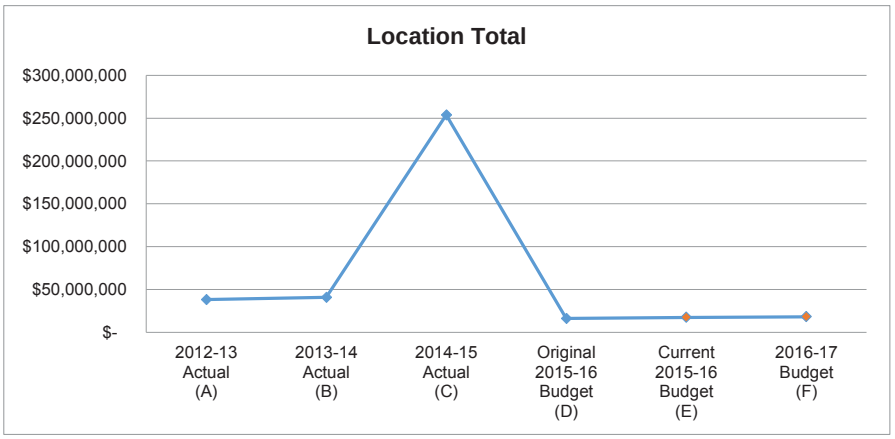
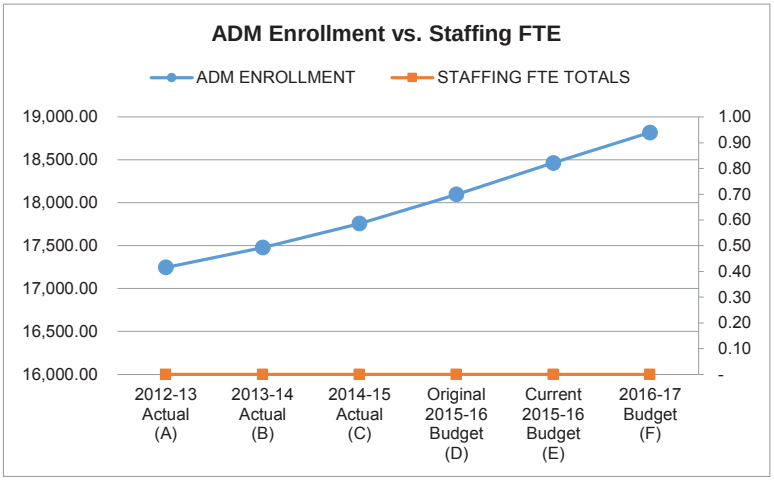


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Fund: 100 General Fund
Location: 999 PERS/TRS On-Behalf-Of Payments
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
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: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change (G)
REVENUE FROM LOCAL SOURCES:								
Borough Direct Appropriation	$ -	$ 1	$ 2	$ 3	$ 4	$ 5	1	25%
Food Services	1,238,418	1,143,678	1,108,593	1,270,000	1,270,000	1,706,121	436,121	34%
Earnings On Investments	-	-	-	-	-	-	-	0%
Other Local Revenue	33,661	114,947	147,489	67,572	211,090	163,202	(47,888)	-23%
Tuition From Students	-	-	-	-	-	-	-	0%
Total Revenue From Local Sources	**1,272,079**	**1,258,626**	**1,256,084**	**1,337,575**	**1,481,094**	**1,869,328**	**388,234**	**26%**
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	15,006,410	15,180,261	15,698,958	16,255,422	16,275,297	17,103,861	828,564	5%
Total Revenue From State Sources	**15,006,410**	**15,180,261**	**15,698,958**	**16,255,422**	**16,275,297**	**17,103,861**	**828,564**	**5%**
REVENUE FROM FEDERAL SOURCES:								
Direct	$ 9,379,261	$ 10,223,105	$ 10,197,621	$ 10,817,860	$ 10,835,686	$ 10,245,788	(589,898)	-5%
E-Rate	-	-	-	-	-	-	-	0%
Medicaid Reimbursement	-	-	-	-	-	-	-	0%
AK & Other Intermediate Agencies	5,058,073	3,871,366	4,589,612	4,598,735	4,807,885	4,103,910	(703,975)	-15%
Total Revenue From Federal Sources	**14,437,334**	**14,094,471**	**14,787,233**	**15,416,595**	**15,643,571**	**14,349,698**	**(1,293,873)**	**-8%**
APPROPRIATIONS & TRANSFERS								
Appropriation from Fund Balance	$ 1,020,109	$ 560,853	$ 363,538	$ 498,198	$ 1,493,552	$ 2,069,594	$ 576,042	39%
Transfers from Other Funds	437,091	724,608	689,743	589,211	589,211	350,773	(238,438)	-40%
Total Appropriations & Transfers	**1,457,200**	**1,285,461**	**1,053,281**	**1,087,409**	**2,082,763**	**2,420,367**	**337,604**	**16%**
REVENUE TOTALS	**$ 32,173,023**	**$ 31,818,819**	**$ 32,795,556**	**$ 34,097,001**	**$ 35,482,725**	**$ 35,743,254**	**$ 260,529**	**1%**

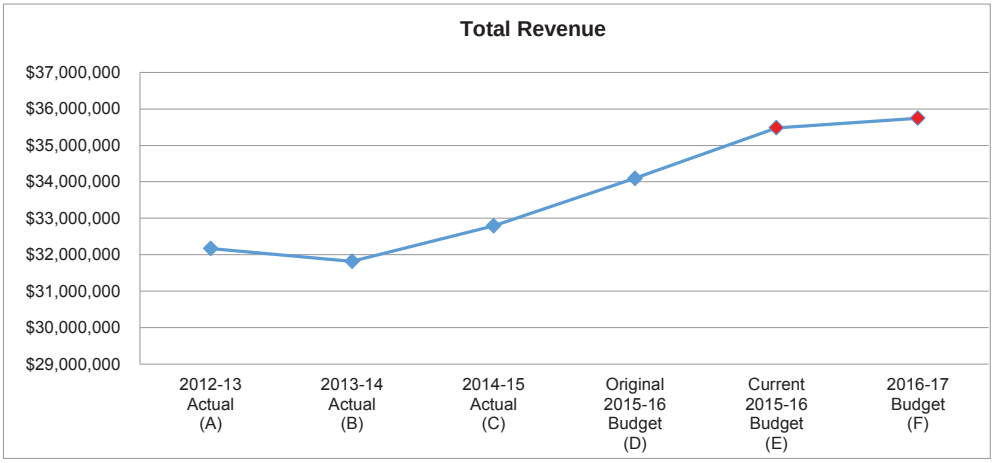


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Fund: Special Revenue Expense Summary
Location: District Wide
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 2,535,706	$ 4,082,974	$ 2,825,858	$ 2,856,514	$ 3,143,939	$ 3,135,722	$ (8,216)	0%
320 Non-Certificated Salaries	$ 5,743,348	$ 3,993,227	$ 5,790,306	$ 6,044,846	$ 6,449,386	$ 5,918,038	(531,348)	-8%
360 Employee Benefits	$ 4,834,745	$ 2,996,591	$ 3,835,205	$ 4,472,026	$ 4,861,753	$ 4,377,768	(483,985)	-10%
Subtotal Personnel	**13,113,799**	**11,072,791**	**12,451,369**	**13,373,386**	**14,455,078**	**13,431,528**	**(1,023,549)**	**-7%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	$ 21,000	$ 576,084	$ 694,252	$ 511,775	$ 671,524	$ 426,090	(245,434)	-37%
420 Staff Travel	$ 276,565	$ 335,632	$ 144,825	$ 235,344	$ 292,701	$ 249,659	(43,042)	-15%
425 Student Travel	$ 90,484	$ 167,878	$ 66,941	$ 91,669	$ 100,408	$ 82,696	(17,712)	-18%
430 Utilities	$ 28,057	$ 32,901	$ 24,261	$ 32,675	$ 34,990	$ 34,629	(361)	-1%
435 Energy	$ 143,626	$ 150,475	$ 184,899	$ 145,628	$ 145,628	$ 145,750	122	0%
440 Purchased Services	$ 14,780,368	$ 14,303,774	$ 14,972,034	$ 15,811,487	$ 15,844,671	$ 17,627,458	1,782,787	11%
445 Insurance & Bond Premiums	$ 19,736	$ 22,396	$ 23,562	$ 20,267	$ 20,267	$ 20,267	-	0%
450 Supplies & Materials	$ 2,983,956	$ 4,192,710	$ 3,345,573	$ 3,219,214	$ 3,288,476	$ 3,147,992	(140,484)	-4%
490 Other Expenses	$ 43,523	$ 25,889	$ 37,866	$ 87,568	$ 122,586	$ 109,595	(12,991)	-11%
495 Indirect	$ 671,909	$ 532,188	$ 512,092	$ 537,985	$ 476,392	$ 437,590	(38,802)	-8%
510 Equipment	$ -	$ -	$ -	$ 30,000	$ 30,000	$ 30,000	-	0%
Subtotal Non Personnel	**19,059,224**	**20,339,927**	**20,006,305**	**20,723,612**	**21,027,643**	**22,311,725**	**1,284,082**	**6%**
FUND TOTAL	**$ 32,173,023**	**$ 31,412,719**	**$ 32,457,674**	**$ 34,096,999**	**$ 35,482,721**	**$ 35,743,254**	**$ 260,533**	**1%**

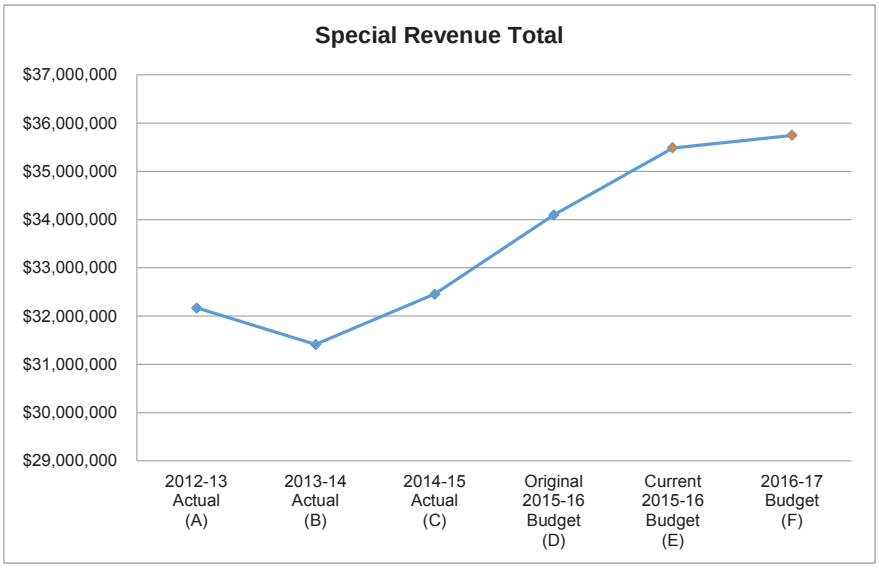
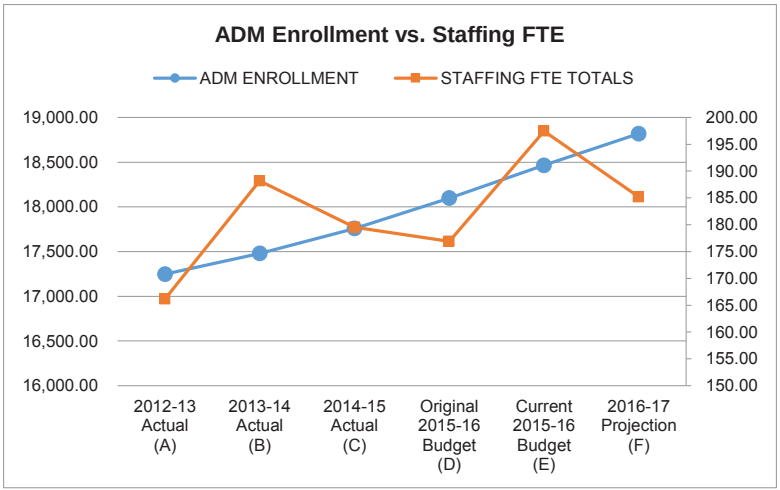


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Matanuska-Susitna Borough School District
2016-2017 Budget

Fund: Special Revenue Staffing Summary
Location: District Wide
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Projection (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**0%**
CERTIFIED FTE								
Director	1.50	1.50	1.60	1.50	1.50	1.50	-	
Supervisor	-	-	-	-	-	-	-	
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	11.25	30.50	29.70	26.08	26.06	27.06	1.00	0%
SPED Teacher	3.50	2.50	3.30	3.00	1.63	5.00	3.37	0%
Specialist - School	-	-	1.00	-	1.00	1.00	-	
Counselors	-	0.59	0.25	3.25	3.25	3.25	-	
Nurse	-	-	-	-	-	-	-	
Specialist - Department	-	-	-	-	1.25	2.00	0.75	0%
Certified Sub Total	**16.25**	**35.09**	**35.85**	**33.83**	**34.69**	**39.81**	**5.12**	0%
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	5.50	5.50	7.50	5.50	7.50	7.50	-	0%
Instructional Aides	60.00	59.82	51.88	47.15	65.15	42.40	(22.75)	0%
Support Staff	84.41	87.75	82.47	90.41	88.28	93.66	5.38	0%
Custodial Staff	-	-	-	-	-	-	-	
Specialist - Department	-	-	1.82	-	1.82	1.82	-	0%
Classified Sub Total	**149.91**	**153.07**	**143.67**	**143.06**	**162.75**	**145.38**	**(17.37)**	0%
STAFFING FTE TOTALS	**166.16**	**188.16**	**179.52**	**176.89**	**197.44**	**185.19**	**(12.25)**	**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 necessary transfers from Fund Balance and the District's Operating Fund.

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Fund: 205 Student Transportation
Location: 512 Transportation
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	264,417	246,305	253,526	233,239	233,867	262,923	29,056	12%
360 Employee Benefits	151,841	132,684	129,145	144,824	144,824	138,327	(6,497)	-4%
Subtotal Personnel	**416,258**	**378,988**	**382,671**	**378,063**	**378,691**	**401,250**	**22,559**	**6%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	210	-	2,733	5,000	-	-	-	0%
425 Student Travel	-	-	47	-	-	-	-	0%
430 Utilities	12,301	12,247	7,461	13,315	13,315	13,400	85	1%
435 Energy	3,676	3,788	5,253	5,628	5,628	5,750	122	2%
440 Purchased Services	14,549,517	14,242,137	14,910,249	15,755,884	15,759,617	17,543,865	1,784,248	11%
445 Insurance & Bond Premiums	1,267	1,267	1,267	1,267	1,267	1,267	-	0%
450 Supplies & Materials	23,101	25,090	3,024	26,000	35,904	26,000	(9,904)	-28%
490 Other Expenses	80	190	1,271	10,265	1,000	-	(1,000)	-100%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**14,590,152**	**14,284,719**	**14,931,305**	**15,817,359**	**15,816,731**	**17,590,282**	**1,773,551**	**11%**
FUND TOTAL	**$ 15,006,410**	**$ 14,663,708**	**$ 15,313,976**	**$ 16,195,422**	**$ 16,195,422**	**$ 17,991,532**	**$ 1,796,110**	**11%**

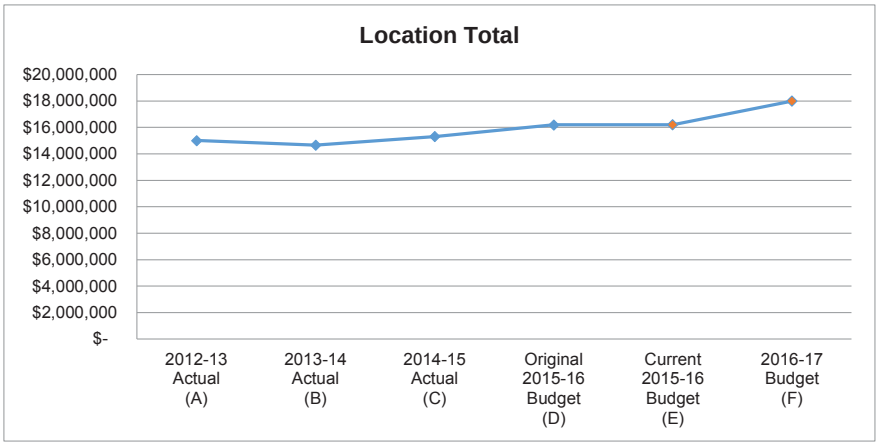
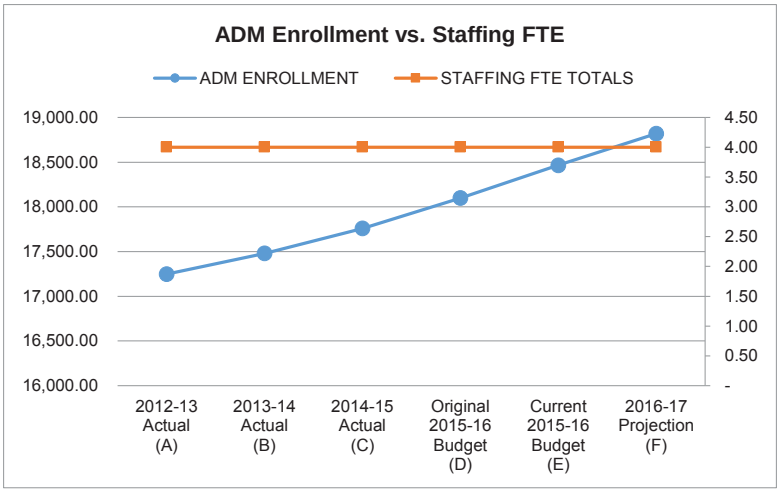


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Fund: 205 Student Transportaion
Location: 512 Transportation
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Projection (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**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	3.00	3.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - 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%**



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 necessary transfers from Fund Balance and the District's Operating Fund.

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Fund: 245 Tobacco Grant
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ 84,978	$ 87,609	$ 56,926	$ 44,118	$ 39,743	$ (4,375)	-10%
320 Non-Certificated Salaries	-	-		-	1,396	1,500	104	7%
360 Employee Benefits	-	32,287	31,399	3,342	1,066	2,018	952	89%
Subtotal Personnel	**-**	**117,265**	**119,008**	**60,268**	**46,580**	**43,261**	**(3,319)**	**-7%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	15,000	14,357	25,000	10,643	74%
420 Staff Travel	-	-	-	7,795	7,226	4,800	(2,426)	-34%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	14,900	9,400	(5,500)	-37%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	28,865	28,865	24,099	(4,766)	-17%
490 Other Expenses	-	-	-	-	-	240	240	100%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**-**	**51,660**	**65,348**	**63,539**	**(1,809)**	**-3%**
FUND TOTAL	**$ -**	**$ 117,265**	**$ 119,008**	**$ 111,928**	**$ 111,928**	**$ 106,800**	**$ (5,128)**	**-5%**

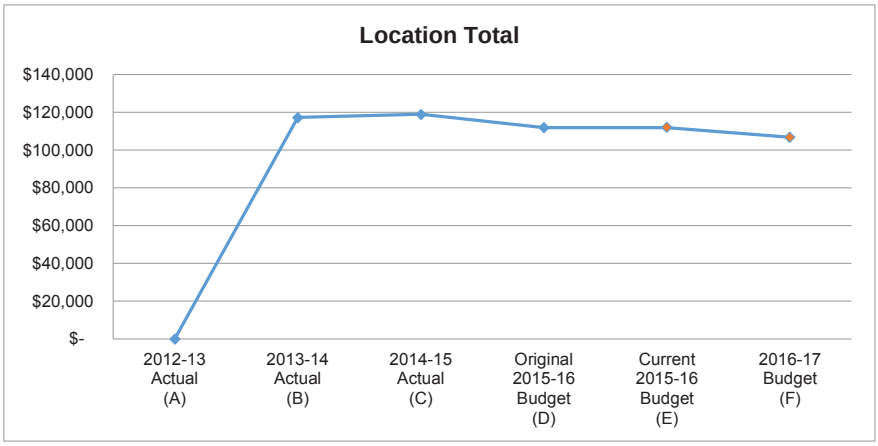
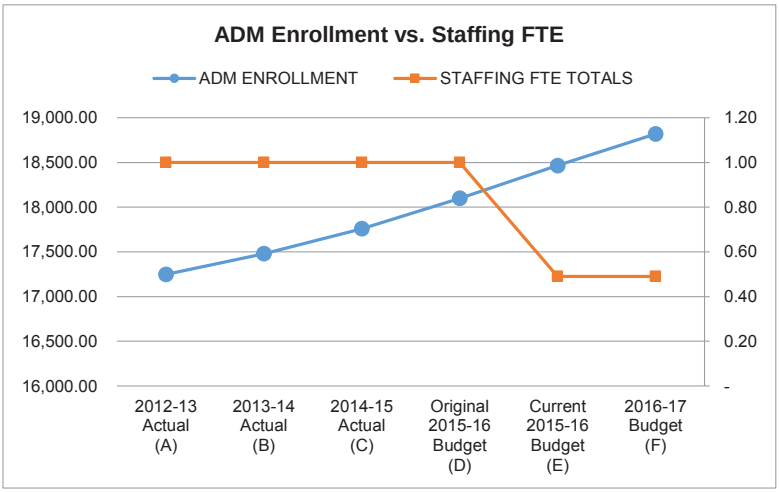


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Fund: 245 Alaska Family Tobacco Prevention
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	1.00	1.00	1.00	1.00	0.49	0.49	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**1.00**	**1.00**	**1.00**	**1.00**	**0.49**	**0.49**	**-**	**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	**1.00**	**1.00**	**1.00**	**1.00**	**0.49**	**0.49**	**-**	**0%**



Funds used for Tobacco education and prevention in the schools and community.

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Fund: 255 Food Service
Location: 513 Food Service
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-15 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	2,524,698	2,551,800	2,537,067	2,661,766	2,661,766	2,822,518	160,752	6%
360 Employee Benefits	1,139,267	1,116,190	1,102,884	1,162,445	1,162,445	1,275,787	113,342	10%
Subtotal Personnel	**3,663,965**	**3,667,990**	**3,639,951**	**3,824,211**	**3,824,211**	**4,098,305**	**274,094**	**7%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	5,000	5,000	5,000	-	0%
420 Staff Travel	4,240	3,361	3,651	11,000	11,000	11,000	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	11,708	14,503	13,214	18,000	18,000	18,000	-	0%
435 Energy	139,950	146,687	179,646	140,000	140,000	140,000	-	0%
440 Purchased Services	58,642	43,230	46,173	38,000	38,000	38,000	-	0%
445 Insurance & Bond Premiums	18,469	21,129	22,295	19,000	19,000	19,000	-	0%
450 Supplies & Materials	2,199,392	2,525,395	2,645,767	2,444,000	2,444,000	2,484,000	40,000	2%
490 Other Expenses	28,910	-	-	30,000	30,000	30,000	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	30,000	30,000	30,000	-	0%
Subtotal Non Personnel	**2,461,311**	**2,754,305**	**2,910,746**	**2,735,000**	**2,735,000**	**2,775,000**	**40,000**	**1%**
FUND TOTAL	**$ 6,125,276**	**$ 6,422,295**	**$ 6,550,697**	**$ 6,559,211**	**$ 6,559,211**	**$ 6,873,305**	**$ 314,094**	**5%**

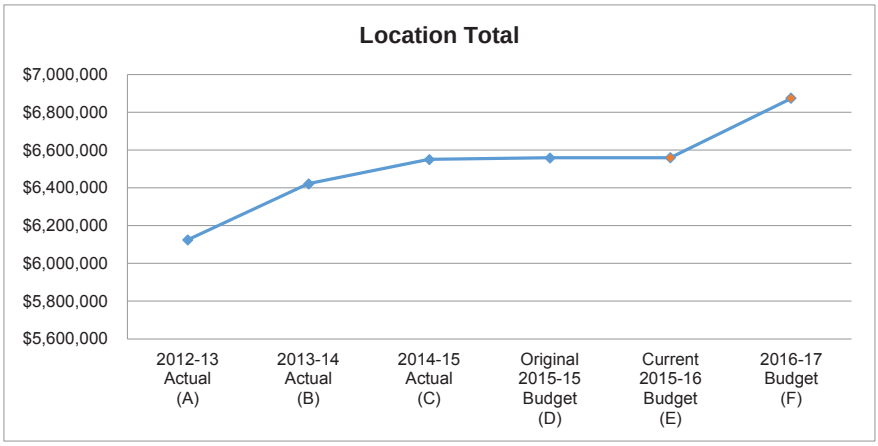
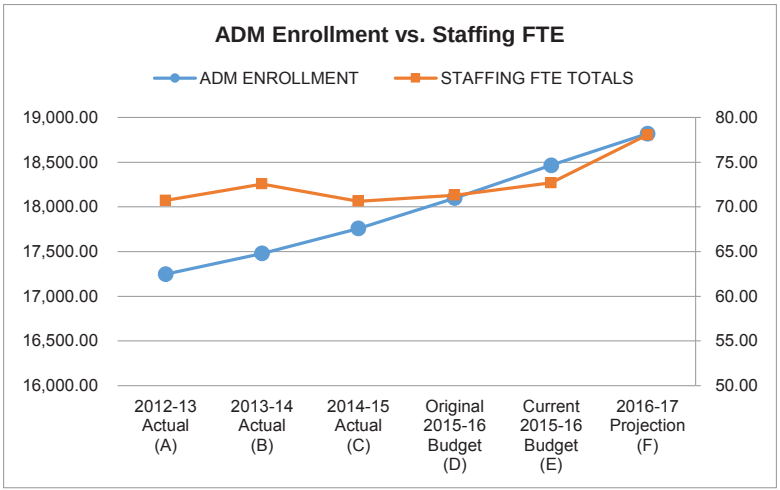


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Fund: 255 Food Service
Location: 513 Food Service
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Projection (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**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	66.71	68.55	66.62	67.31	68.68	74.06	5.38	8%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**70.71**	**72.55**	**70.62**	**71.31**	**72.68**	**78.06**	**5.38**	7%
STAFFING FTE TOTALS	**70.71**	**72.55**	**70.62**	**71.31**	**72.68**	**78.06**	**5.38**	**7%**



This fund is used to account for non-instructional food service operations including the National School Lunch and Breakfast programs.

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Fund: 256 Title I-D Neglected and Delinquent Youth
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-15 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -		$ -	$ 3,485	$ 2,561	$ (924)	-27%
320 Non-Certificated Salaries	-	1,500	8,513	7,284	6,634	4,876	(1,758)	-27%
360 Employee Benefits	-	78	2,064	828	1,627	1,196	(431)	-27%
Subtotal Personnel	**-**	**1,578**	**10,577**	**8,112**	**11,746**	**8,633**	**(3,113)**	**-27%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	5,000	-	-	-	-	0%
420 Staff Travel	5,156	3,486	487	10,400	9,500	-	(9,500)	-100%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	7,543	30,625	11,840	13,265	2,730	758	(1,972)	-72%
490 Other Expenses	-	-	230	1,000	-	-	-	0%
495 Indirect	884	1,991	1,474	1,718	976	207	(769)	-79%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**13,583**	**36,102**	**19,031**	**26,383**	**13,206**	**965**	**(12,241)**	**-93%**
FUND TOTAL	**$ 13,583**	**$ 37,680**	**$ 29,608**	**$ 34,495**	**$ 24,952**	**$ 9,598**	**$ (15,354)**	**-62%**

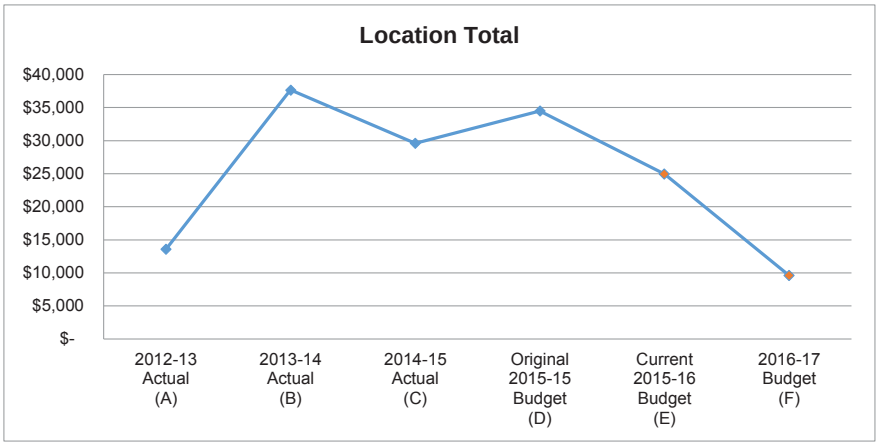
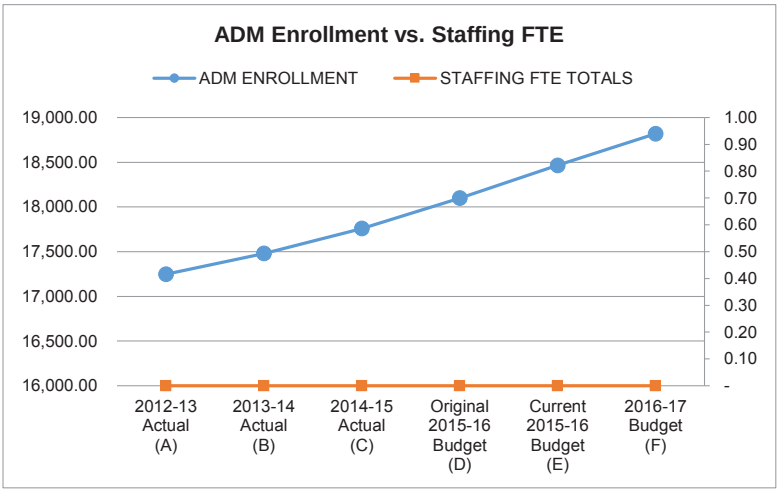


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Fund: 256 Title I-D Neglected and Delinquent Youth
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**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%**



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

Table of Contents

Fund: 260 McKinney-Vento
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-15 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ 1,937	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	1,388	79	-	-	-	-	-	0%
360 Employee Benefits	-	26	273	-	-	-	-	0%
Subtotal Personnel	**1,388**	**105**	**2,210**	**-**	**-**	**-**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	6,333	9,000	4,000	-	-	-	0%
420 Staff Travel	-	3,385	45	3,500	2,712	3,000	288	11%
425 Student Travel	-	630	180	8,100	-	-	-	0%
430 Utilities	-	-	-	200	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	6,500	8,000	1,500	23%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	41,158	25,583	21,719	32,075	30,838	(1,237)	-4%
490 Other Expenses	-	7,862	2,599	5,240	3,000	1,000	(2,000)	-67%
495 Indirect	-	3,319	2,076	2,241	1,802	947	(855)	-47%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**62,687**	**39,483**	**45,000**	**46,089**	**43,785**	**(2,304)**	**-5%**
FUND TOTAL	**$ 1,388**	**$ 62,792**	**$ 41,693**	**$ 45,000**	**$ 46,089**	**$ 43,785**	**$ (2,304)**	**-5%**

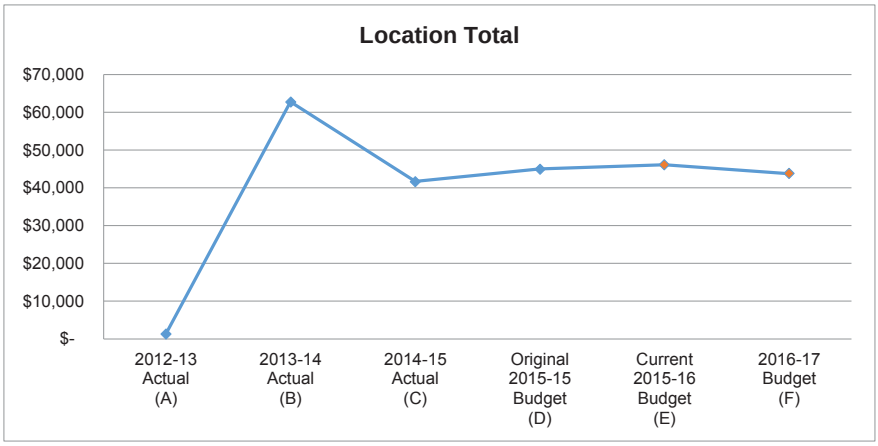
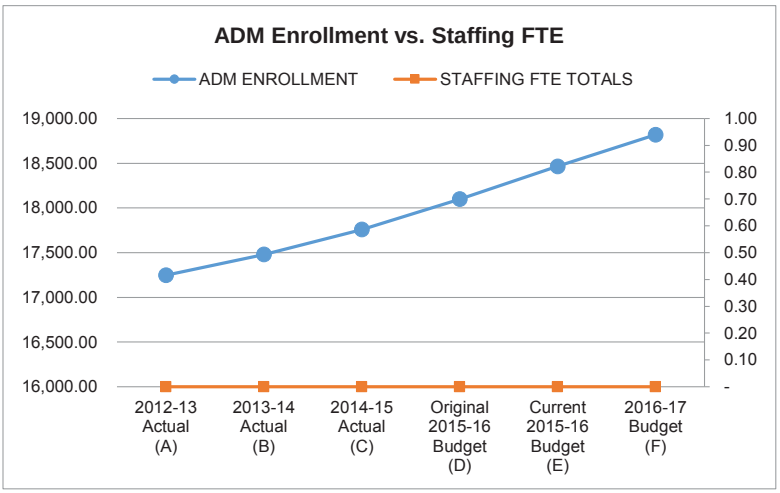


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Fund: 260 McKinney-Vento
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**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%**



Funds are used to support transportation and other needs of homeless students.

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Fund: 262 Alternative Schools Grant 2
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-15 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ 43,342	$ 6,147	$ 2,081	$ 2,081	$ 2,500	$ 419	20%
320 Non-Certificated Salaries	-	2,105	4,129	9,262	9,262	10,000	738	8%
360 Employee Benefits	-	6,112	814	3,182	3,182	3,500	318	10%
Subtotal Personnel	**-**	**51,559**	**11,090**	**14,525**	**14,525**	**16,000**	**1,475**	**10%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	12,992	-	16,973	16,973	13,201	(3,772)	-22%
420 Staff Travel	-	8,972	15,915	5,500	7,676	8,000	324	4%
425 Student Travel	-	-	-	1,000	1,000	1,000	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	1,983	-	228	228	500	272	119%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	24,590	17,753	19,428	19,428	20,000	572	3%
490 Other Expenses	-	4,520	-	-	-	-	-	0%
495 Indirect	-	5,838	2,345	2,346	2,434	1,299	(1,135)	-47%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**58,895**	**36,013**	**45,475**	**47,739**	**44,000**	**(3,739)**	**-8%**
FUND TOTAL	**$ -**	**$ 110,454**	**$ 47,103**	**$ 60,000**	**$ 62,264**	**$ 60,000**	**$ (2,264)**	**-4%**

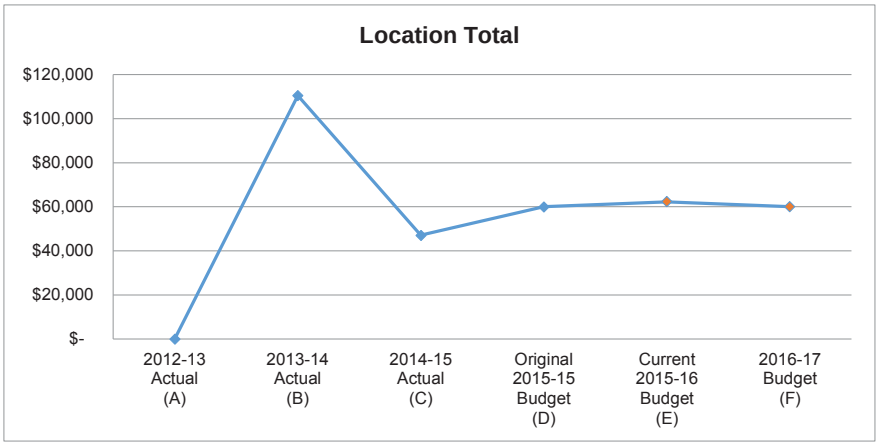
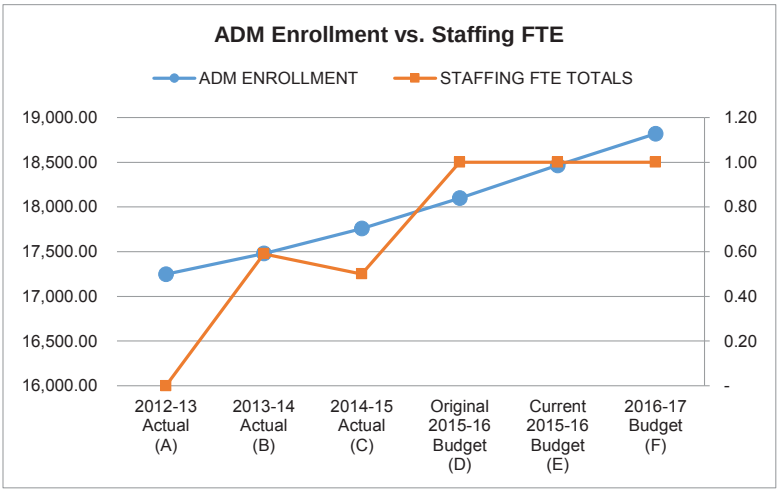


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Fund: 262 Alternative Schools Grant 2
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	0.59	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**0.59**	**-**	**-**	**-**	**-**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	0.50	1.00	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**0.50**	**1.00**	**1.00**	**1.00**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**0.59**	**0.50**	**1.00**	**1.00**	**1.00**	**-**	**0%**



Funds granted by the State of Alaska to support healthy student initiatives at five different schools within the District.

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Fund: 264 Title IIA
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-15 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 243,881	$ 299,320	$ 209,289	$ 359,261	$ 359,261	$ 259,385	$ (99,876)	-28%
320 Non-Certificated Salaries	42,547	149,943	78,096	35,249	35,249	41,250	6,001	17%
360 Employee Benefits	732,292	111,485	73,943	103,688	103,688	106,132	2,444	2%
Subtotal Personnel	**1,018,721**	**560,748**	**361,328**	**498,198**	**498,198**	**406,767**	**(91,431)**	**-18%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	185,554	355,171	307,511	307,511	155,400	(152,111)	-49%
420 Staff Travel	29,756	19,522	39,895	38,550	38,550	44,675	6,125	16%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	71,397	-	2,604	3,200	3,200	2,000	(1,200)	-38%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	50,677	41,413	55,680	25,038	25,038	16,271	(8,767)	-35%
490 Other Expenses	10,833	3,615	1,818	22,913	22,913	25,000	2,087	9%
495 Indirect	36,288	45,245	42,784	36,443	36,443	26,460	(9,983)	-27%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**198,951**	**295,349**	**497,952**	**433,655**	**433,655**	**269,805**	**(163,850)**	**-38%**
FUND TOTAL	**$ 1,217,672**	**$ 856,097**	**$ 859,280**	**$ 931,853**	**$ 931,853**	**$ 676,573**	**$ (255,280)**	**-27%**

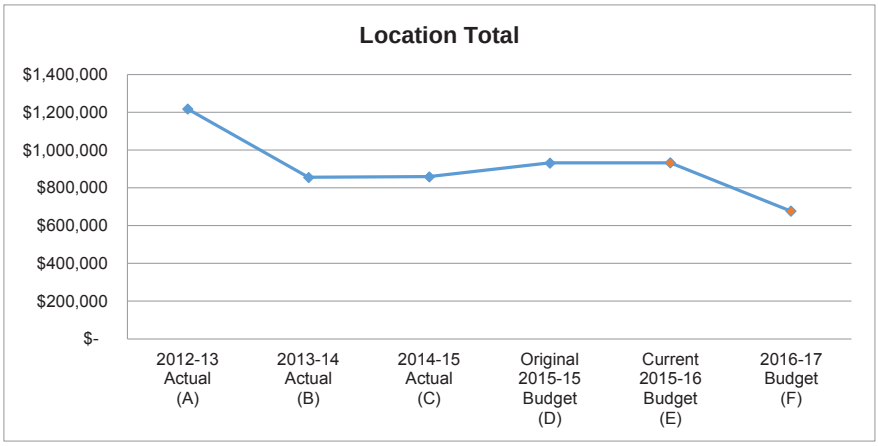
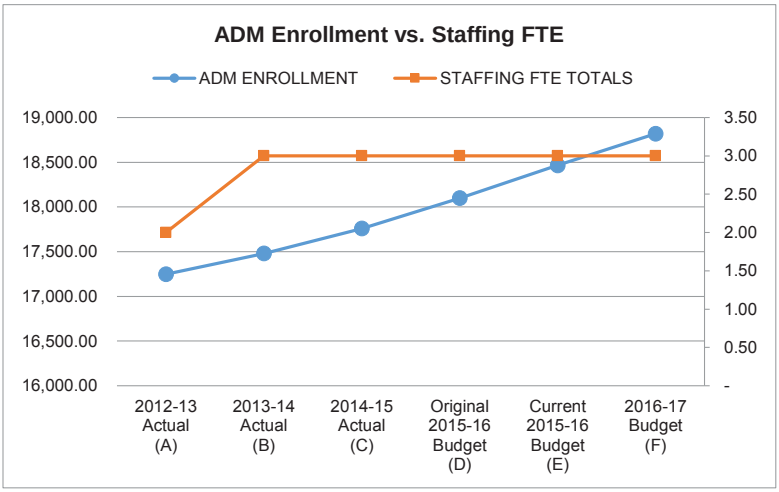


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Fund: 264 Title IIA
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	2.00	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	**2.00**	**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	**2.00**	**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.

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Fund: 270 Title III-A
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-15 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 8,690	$ 1,275	$ 1,475	$ 300	$ 300	$ 300	$ -	0%
320 Non-Certificated Salaries	-	3,933	1,062	2,598	2,598	-	(2,598)	-100%
360 Employee Benefits	923	424	116	241	241	8	(233)	-97%
Subtotal Personnel	**9,613**	**5,632**	**2,653**	**3,139**	**3,139**	**308**	**(2,831)**	**-90%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	9,980	19,104	30,820	30,820	10,000	(20,820)	-68%
420 Staff Travel	-	2,767	-	-	-	12,000	12,000	100%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	6,740	2,300	21,966	8,472	8,472	2,995	(5,477)	-65%
490 Other Expenses	375		2,619	8,850	8,850	10,150	1,300	15%
495 Indirect	335	414	928	1,025	1,025	709	(316)	-31%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**7,450**	**15,461**	**44,617**	**49,167**	**49,167**	**35,854**	**(13,313)**	**-27%**
FUND TOTAL	**$ 17,063**	**$ 21,093**	**$ 47,270**	**$ 52,306**	**$ 52,306**	**$ 36,162**	**$ (16,144)**	**-31%**

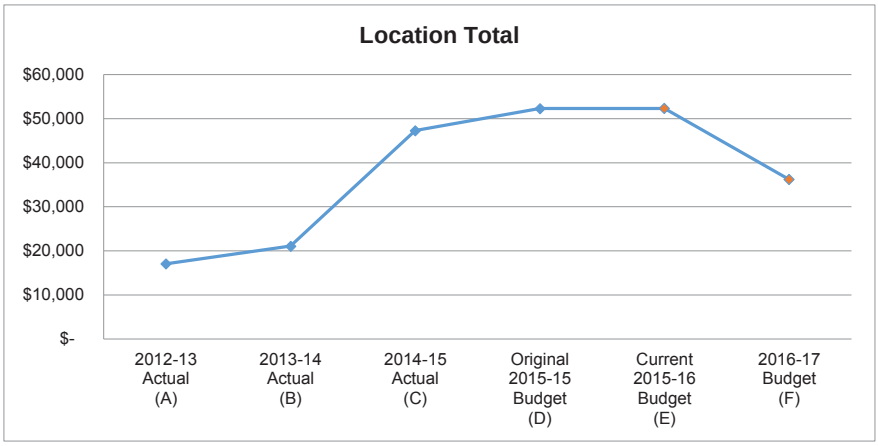
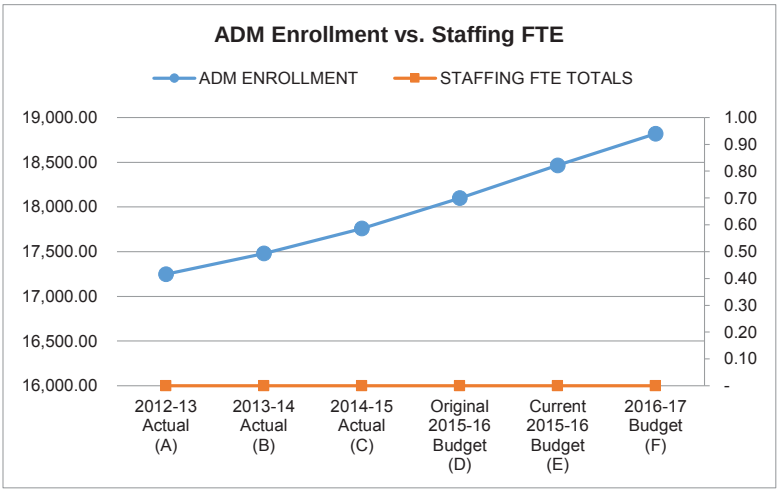


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Fund: 270 Title III-A English Learners
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**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%**



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

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Fund: 271 Consolidated Administration
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-15 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 602,665	$ 455,503	$ 438,978	$ 524,089	$ 524,089	$ 524,089	$ -	0%
320 Non-Certificated Salaries	234,789	243,796	241,721	268,228	268,228	268,228	-	0%
360 Employee Benefits	305,691	279,864	276,952	345,446	345,446	345,446	-	0%
Subtotal Personnel	**1,143,145**	**979,163**	**957,651**	**1,137,763**	**1,137,763**	**1,137,763**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	12,761	23,425	37,368	37,500	37,500	37,500	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	200	200	200	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	94	137	137	1,500	1,500	1,500	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	11,037	6,092	31,611	21,806	21,806	15,493	(6,313)	-29%
490 Other Expenses	1,011	999	200	2,000	2,000	2,000	-	0%
495 Indirect	81,303	56,348	53,813	48,871	48,871	55,184	6,313	13%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**106,206**	**87,001**	**123,129**	**111,877**	**111,877**	**111,877**	**(0)**	**0%**
FUND TOTAL	**$ 1,249,351**	**$ 1,066,164**	**$ 1,080,780**	**$ 1,249,640**	**$ 1,249,640**	**$ 1,249,640**	**$ (0)**	**0%**

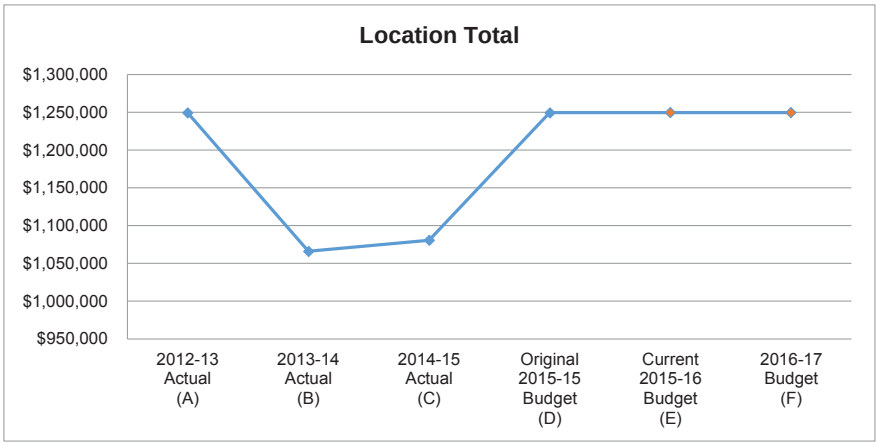
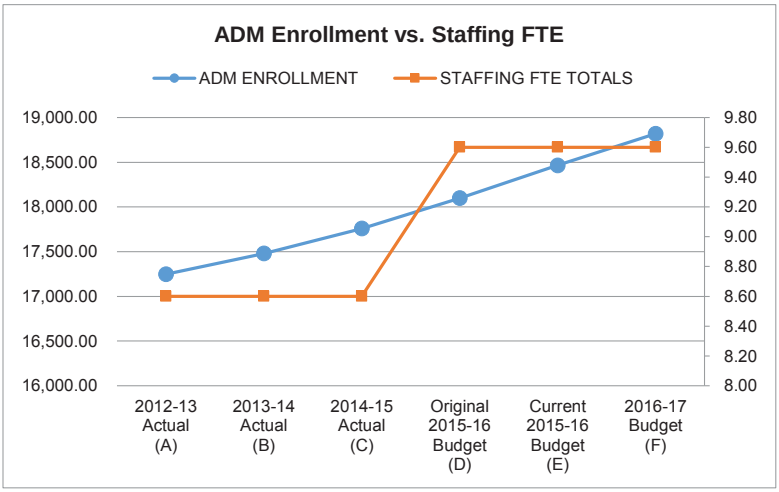


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Fund: 271 Consolidated Administration
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
CERTIFIED FTE								
Director	1.50	1.50	1.50	1.50	1.50	1.50	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	1.75	1.75	1.75	2.25	2.25	2.25	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	1.00	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**3.25**	**3.25**	**3.25**	**3.75**	**3.75**	**3.75**	**1.00**	**27%**
CLASSIFIED FTE								
Director	-	-		-			-	0%
Supervisor	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	4.85	4.85	4.85	5.35	5.35	5.35	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**5.35**	**5.35**	**5.35**	**5.85**	**5.85**	**5.85**	**-**	**0%**
STAFFING FTE TOTALS	**8.60**	**8.60**	**8.60**	**9.60**	**9.60**	**9.60**	**1.00**	**10%**



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

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Fund: 273 Title I-A Basic
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-15 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 1,153,376	$ 1,379,215	$ 1,393,381	$ 1,130,754	$ 1,130,754	$ 961,141	$ (169,613)	-15%
320 Non-Certificated Salaries	116,313	307,821	342,314	566,123	566,123	$ 481,205	(84,918)	-15%
360 Employee Benefits	475,680	561,588	583,730	837,365	837,365	$ 711,760	(125,605)	-15%
Subtotal Personnel	**1,745,369**	**2,248,624**	**2,319,425**	**2,534,242**	**2,534,242**	**2,154,106**	**(380,136)**	**-15%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	129,149	44,903	51,031	90,028	$ 76,524	(13,504)	-15%
420 Staff Travel	164,254	130,704	37,342	99,799	92,805	$ 78,884	(13,921)	-15%
425 Student Travel	82,190	77,590	64,041	80,014	93,040	$ 79,084	(13,956)	-15%
430 Utilities	4,048	2,992	-	460	2,975	$ 2,529	(446)	-15%
435 Energy	-	-	-	-	-	$ -	-	0%
440 Purchased Services	55,196	4,601	8,695	-	9,050	$ 7,693	(1,358)	-15%
445 Insurance & Bond Premiums	-	-	-	-	-	$ -	-	0%
450 Supplies & Materials	520,705	653,331	357,233	470,107	412,590	$ 340,836	(71,754)	-17%
490 Other Expenses	1,964	618	19,297	-	46,620	$ 39,627	(6,993)	-15%
495 Indirect	179,131	181,217	149,389	170,280	125,863	$ 106,984	(18,879)	-15%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,007,488**	**1,180,202**	**680,900**	**871,691**	**872,971**	**732,159**	**(140,812)**	**-16%**
FUND TOTAL	**$ 2,752,857**	**$ 3,428,826**	**$ 3,000,325**	**$ 3,405,933**	**$ 3,407,213**	**$ 2,886,265**	**$ (520,948)**	**-15%**

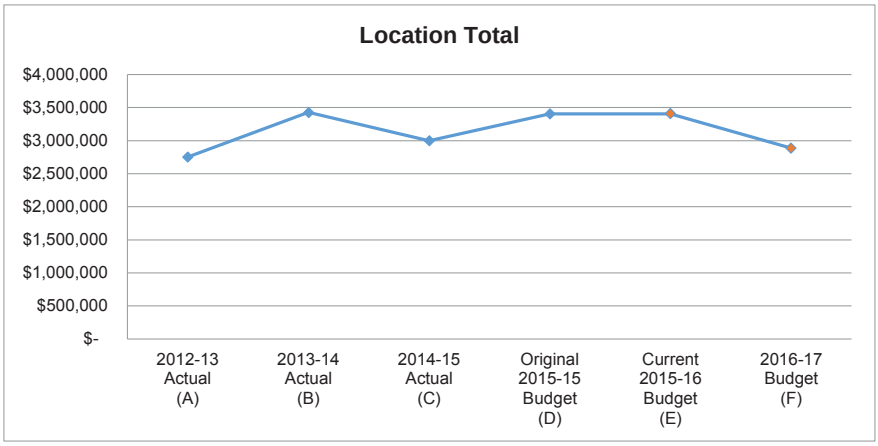
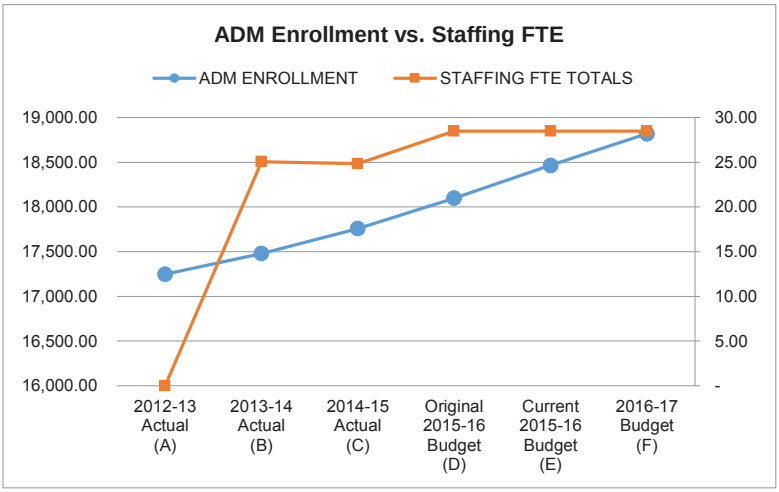


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Fund: 273 Title I-A Basic
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	19.25	18.95	14.83	14.83	14.83	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**19.25**	**18.95**	**14.83**	**14.83**	**14.83**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	5.82	5.88	11.90	11.90	11.90	-	0%
Support Staff	-	-	-	1.75	1.75	1.75	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**5.82**	**5.88**	**13.65**	**13.65**	**13.65**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**25.07**	**24.83**	**28.48**	**28.48**	**28.48**	**-**	**0%**



Funds are used to provide extra resources to help improve instruction in high poverty schools and to ensure thatthese schools have the same opportunity as other children to meet challenging state academic standards.

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Fund: 274 VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-15 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 157,106	$ 1,379,215	$ 183,050	$ 170,000	$ 250,817	$ 478,701	$ 227,884	91%
320 Non-Certificated Salaries	2,384,197	307,821	2,107,686	2,036,900	2,434,099	1,795,277	(638,822)	-26%
360 Employee Benefits	1,832,554	561,588	1,411,852	1,554,482	1,876,881	1,381,528	(495,353)	-26%
Subtotal Personnel	**4,373,857**	**2,248,624**	**3,702,588**	**3,761,382**	**4,561,797**	**3,655,506**	**(906,291)**	**-20%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	129,149	182,849	-	90,000	40,000	(50,000)	-56%
420 Staff Travel	36,160	130,704	-	-	58,000	30,000	(28,000)	-48%
425 Student Travel	-	77,590	-	-	-	-	-	0%
430 Utilities	-	2,992	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	5,000	4,601	-	5,000	-	5,000	5,000	100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	653,331	-	-	10,000	5,000	(5,000)	-50%
490 Other Expenses	-	618	-	-	-	-	-	0%
495 Indirect	307,285	181,217	203,597	217,345	192,096	171,502	(20,594)	-11%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**348,445**	**1,180,202**	**386,446**	**222,345**	**350,096**	**251,502**	**(98,594)**	**-28%**
FUND TOTAL	**$ 4,722,302**	**$ 3,428,826**	**$ 4,089,034**	**$ 3,983,727**	**$ 4,911,893**	**$ 3,907,008**	**$ (1,004,885)**	**-20%**

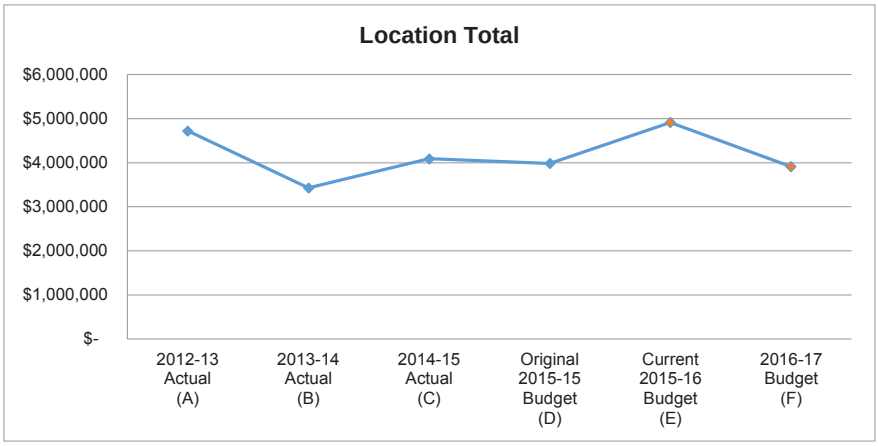
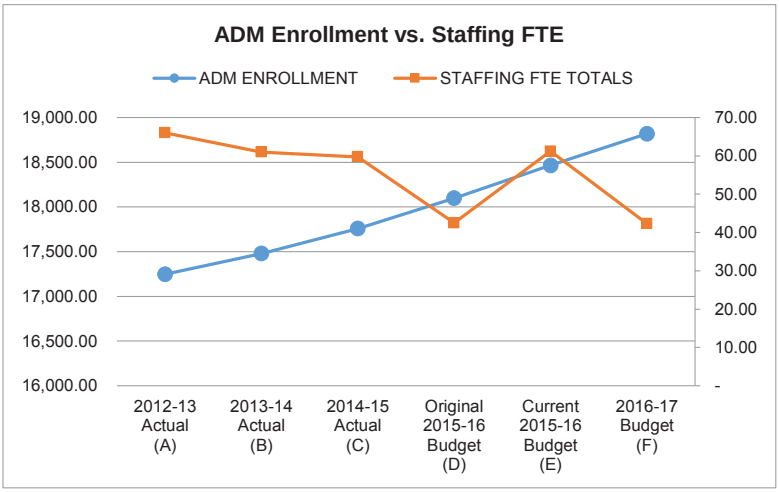


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Fund: 274 VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
CERTIFIED FTE								
Director	-	-	0.10	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	2.00	1.50	3.30	2.00	1.63	5.00	3.37	207%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	1.25	2.00	0.75	60%
Certified Sub Total	**2.00**	**1.50**	**3.40**	**2.00**	**2.88**	**7.00**	**4.12**	**143%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	2.00	-	2.00	2.00	-	0%
Instructional Aides	55.00	49.00	46.00	30.00	48.00	25.00	(23.00)	-48%
Support Staff	9.00	10.50	6.50	10.50	6.50	6.50	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	1.82	-	1.82	1.82	-	0%
Classified Sub Total	**64.00**	**59.50**	**56.32**	**40.50**	**58.32**	**35.32**	**(23.00)**	**-39%**
STAFFING FTE TOTALS	**66.00**	**61.00**	**59.72**	**42.50**	**61.20**	**42.32**	**(18.88)**	**-31%**



IDEA Federal Special Education funds to support students with IEP's.

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Fund: 284 Title I-C Migrant Education Parent Advisory Committee
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-15 Budget (D)	Current 2015-16 Budget (E)	2016-17 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	-	2,145	70	5,000	4,804	478	(4,326)	-90%
495 Indirect	-	120	-	-	196	22	(174)	-89%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**2,265**	**70**	**5,000**	**5,000**	**500**	**(4,500)**	**-90%**
FUND TOTAL	**$ -**	**$ 2,265**	**$ 70**	**$ 5,000**	**$ 5,000**	**$ 500**	**$ (4,500)**	**-90%**

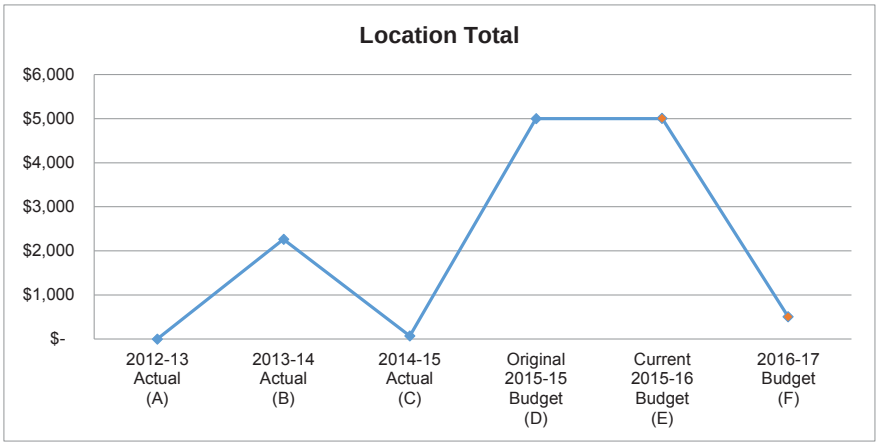
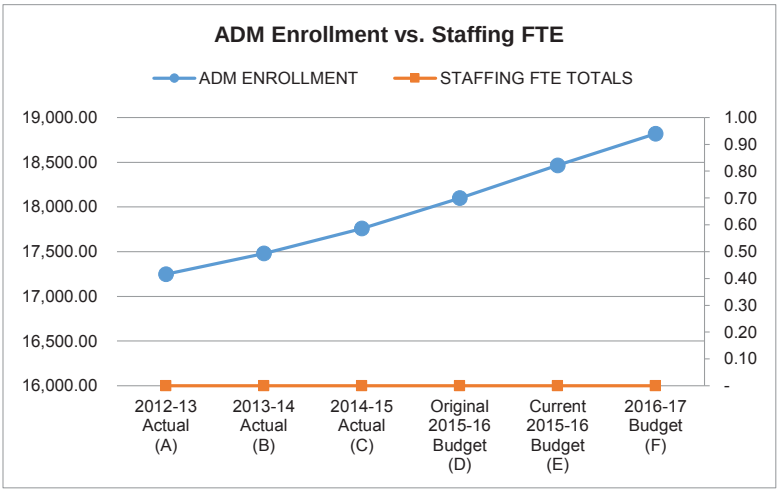


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Fund: 284 Title I-C Migrant Education Parent Advisory Committee
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**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%**



Funds are used to provide financial assistance to establish and improve reading programs for children of migratory farm workers and fishers.

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Fund: 285 Title I-C Migrant Education
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-15 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 125,127	$ 120,817	$ 94,699	$ 106,472	$ 106,472	$ 100,135	$ (6,337)	-6%
320 Non-Certificated Salaries	24,310	22,832	11,524	12,600	12,600	13,500	900	7%
360 Employee Benefits	65,856	59,538	37,681	45,822	45,822	43,199	(2,623)	-6%
Subtotal Personnel	**215,293**	**203,187**	**143,904**	**164,894**	**164,894**	**156,834**	**(8,060)**	**-5%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	32,255	41,680	51,000	51,000	60,000	9,000	18%
420 Staff Travel	5,558	5,946	3,082	11,500	11,500	9,500	(2,000)	-17%
425 Student Travel	2,840	6,186	1,916	1,000	1,000	-	(1,000)	-100%
430 Utilities	-	167	-	500	500	500	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	14,005	3,603	3,734	6,500	6,500	6,500	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	32,053	47,969	30,982	53,864	53,864	48,536	(5,328)	-10%
490 Other Expenses	-	1,984	559	2,300	2,300	500	(1,800)	-78%
495 Indirect	18,775	16,812	11,835	11,866	11,866	13,046	1,180	10%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**73,231**	**114,922**	**93,788**	**138,530**	**138,530**	**138,582**	**52**	**0%**
FUND TOTAL	**$ 288,524**	**$ 318,109**	**$ 237,692**	**$ 303,424**	**$ 303,424**	**$ 295,415**	**$ (8,009)**	**-3%**

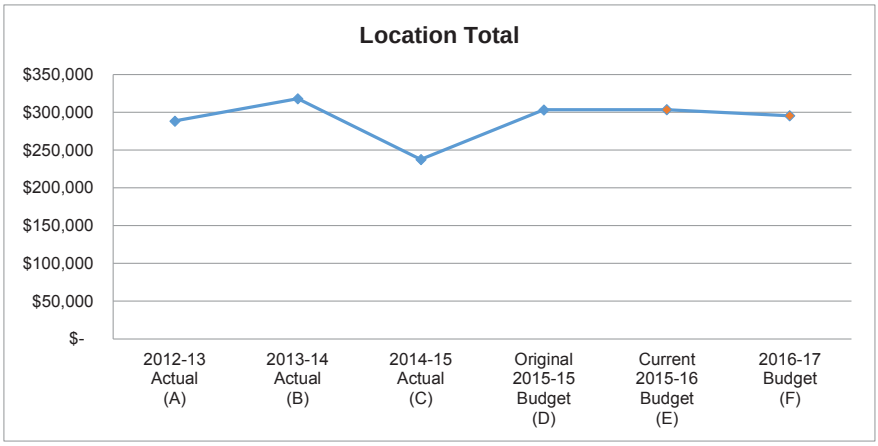
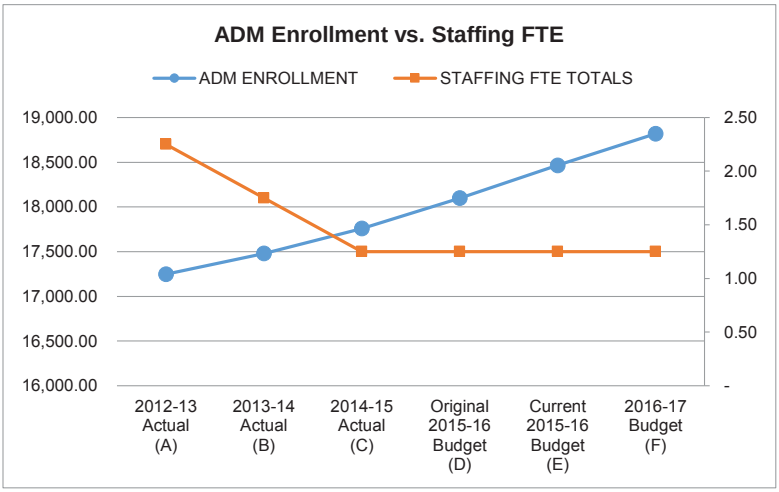


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Fund: 285 Title I-C Migrant Education
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	2.00	1.50	1.00	1.00	1.00	1.00	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**2.00**	**1.50**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	0.25	0.25	0.25	0.25	0.25	0.25	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**0.25**	**0.25**	**0.25**	**0.25**	**0.25**	**0.25**	**-**	**0%**
STAFFING FTE TOTALS	**2.25**	**1.75**	**1.25**	**1.25**	**1.25**	**1.25**	**-**	**0%**



Funds are used to provide financial assistance to establish and improve programs of education for children of migratory farm workers and fishers.

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Fund: 286 Migrant Education Book Grant
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-15 Budget (D)	Current 2015-16 Budget (E)	2016-17 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	8,700	11,655	12,944	6,188	6,188	6,000	(188)	-3%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**8,700**	**11,655**	**12,944**	**6,188**	**6,188**	**6,000**	**(188)**	**-3%**
FUND TOTAL	**$ 8,700**	**$ 11,655**	**$ 12,944**	**$ 6,188**	**$ 6,188**	**$ 6,000**	**$ (188)**	**-3%**

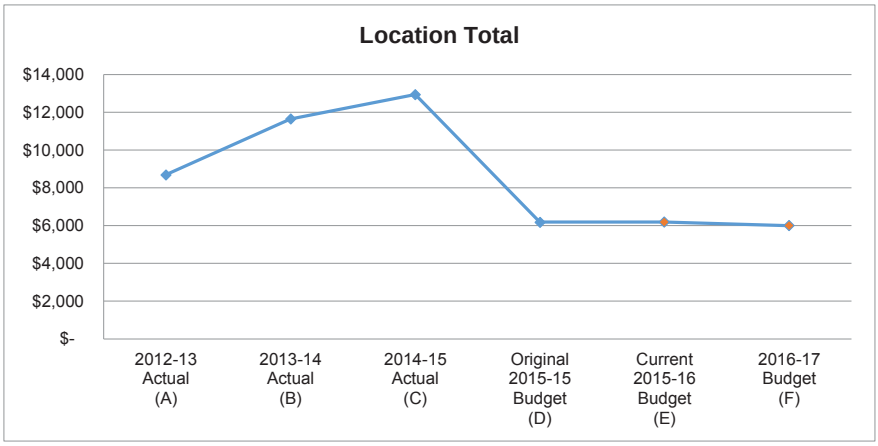
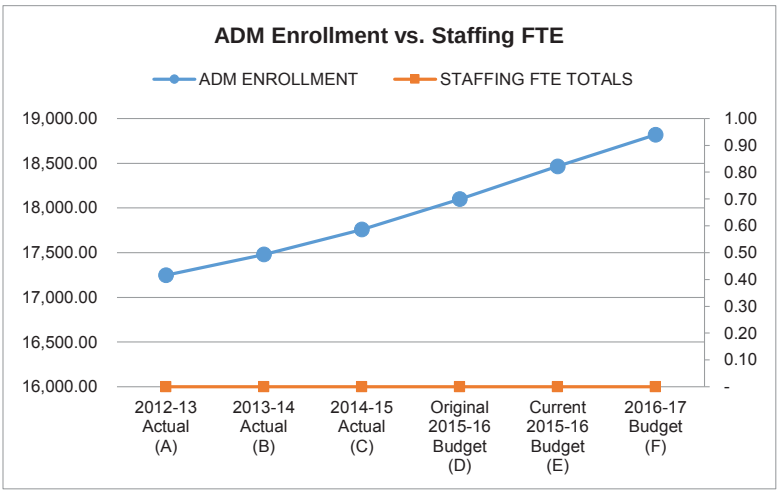


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Matanuska-Susitna Borough School District
2016-2017 Budget

Fund: 286 Migrant Education Book Grant
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**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%**



Funds used to provide take home books for eligible Migrant Education Students

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Fund: 289 CEIS VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-15 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ 44,352	$ 49,076	$ 52,000	$ 29,885	$ 30,258	$ 373	1%
320 Non-Certificated Salaries	130,547	122,960	165,792	165,900	160,733	166,855	6,122	4%
360 Employee Benefits	37,640	32,193	53,445	80,000	73,568	84,527	10,959	15%
Subtotal Personnel	**168,187**	**199,505**	**268,313**	**297,900**	**264,186**	**281,640**	**17,454**	**7%**
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	11,706	11,132	14,060	14,503	10,752	13,030	2,278	21%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**11,706**	**11,132**	**14,060**	**14,503**	**10,752**	**13,030**	**2,278**	**21%**
FUND TOTAL	**$ 179,893**	**$ 210,637**	**$ 282,373**	**$ 312,403**	**$ 274,938**	**$ 294,670**	**$ 19,732**	**7%**

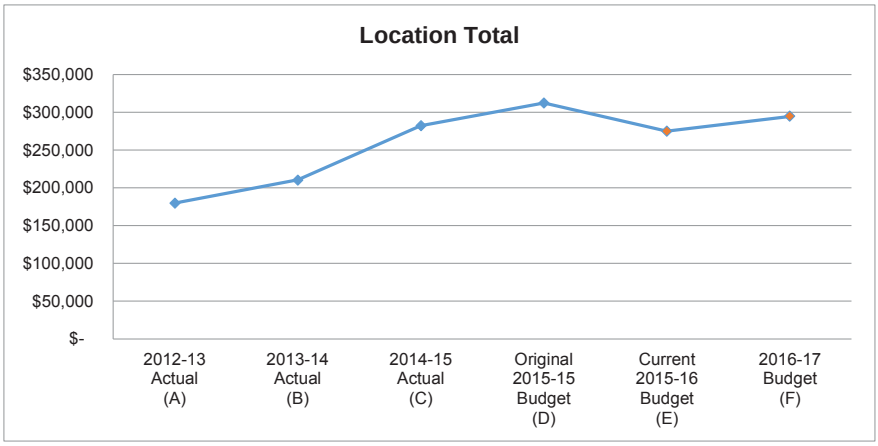
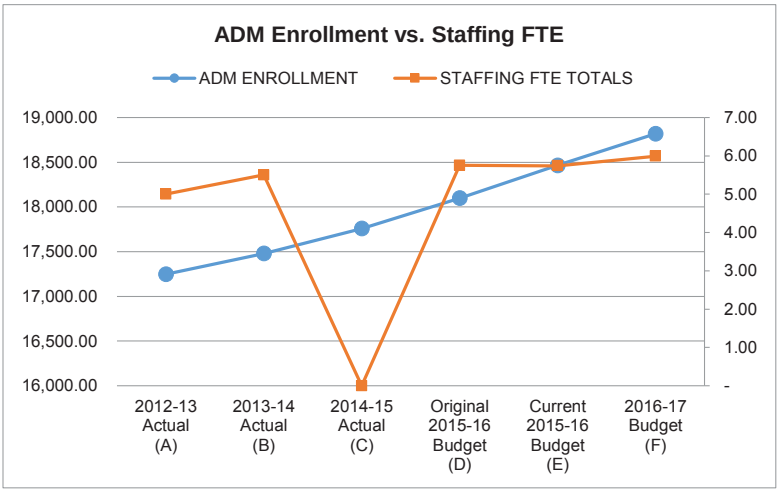


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Fund: 289 CESI VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	0.50		0.50	0.49	0.49	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**0.50**	**-**	**0.50**	**0.49**	**0.49**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	5.00	5.00	-	5.25	5.25	5.50	0.25	5%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**5.00**	**5.00**	**-**	**5.25**	**5.25**	**5.50**	**0.25**	**5%**
STAFFING FTE TOTALS	**5.00**	**5.50**	**-**	**5.75**	**5.74**	**5.99**	**0.25**	**4%**



These IDEA Federal funds are used for intervention to provide supplemental education opportunities for studnets who have not reached grade level proficiency. These funds will support 20 0.25 FTE Tutor Advisors for the elementary schools. These funds are reviewed yearly and my not continue in FY16 if funding is cut.

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Fund: 291 Preschool VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-15 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 71,688	$ 62,907	$ 66,669	$ 68,493	$ 70,131	$ 70,045	$ (86)	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	29,678	9,857	9,772	11,500	10,662	10,885	223	2%
Subtotal Personnel	**101,366**	**72,764**	**76,441**	**79,993**	**80,793**	**80,930**	**137**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	21,000	35,815	-	-	-	-	-	0%
420 Staff Travel	2,500	-	1,005	-	3,000	-	(3,000)	-100%
425 Student Travel	-	-	-	-	2,000	-	(2,000)	-100%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	20,519	-	78	-	6,000	-	(6,000)	-100%
490 Other Expenses	350	-	-	-	500	-	(500)	-100%
495 Indirect	10,143	6,059	4,062	4,523	3,756	3,621	(135)	-4%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**54,512**	**41,874**	**5,145**	**4,523**	**15,256**	**3,621**	**(11,635)**	**-76%**
FUND TOTAL	**$ 155,878**	**$ 114,638**	**$ 81,586**	**$ 84,516**	**$ 96,049**	**$ 84,551**	**$ (11,498)**	**-12%**

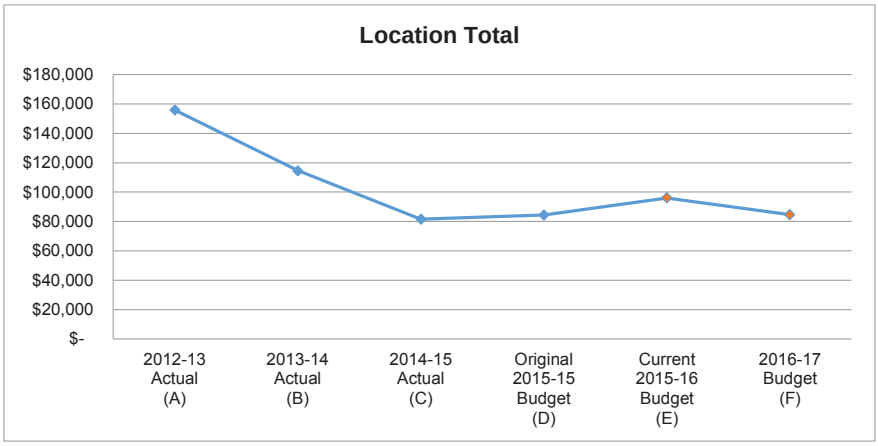
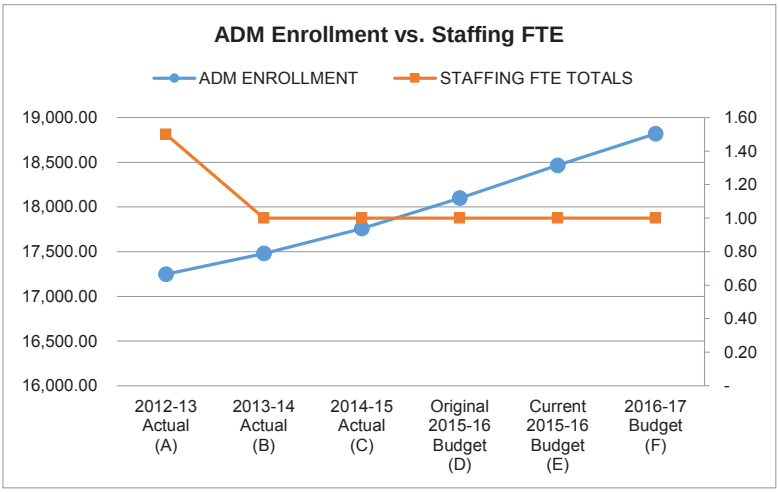


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Fund: 291 Preschool VI-B Grant Fund
Location: 503 Student Support Services
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	1.50	1.00	-	1.00	-	-	-	0%
Specialist - School	-	-	1.00	-	1.00	1.00	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**1.50**	**1.00**	**1.00**	**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	**1.50**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**0%**



IDEA Federal Special Education funds to support preschool students with IEP's.

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Fund: 297 Project Aware
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-15 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ 8,304	$ 67,616	$ 275,163	$ 275,163	$ -	0%
320 Non-Certificated Salaries	$ -	$ -	-	2,507	5,507	5,507	-	0%
360 Employee Benefits	$ -	$ -	1,209	16,527	91,314	91,314	-	0%
Subtotal Personnel	**-**	**-**	**9,513**	**86,650**	**371,984**	**371,984**	**-**	**0%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	500	500	-	0%
420 Staff Travel	-	-	1,146	300	2,300	2,300	-	0%
425 Student Travel	-	-	-	-	112	112	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	6,075	15,059	34,484	34,484	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	877	4,152	16,662	16,662	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**8,098**	**19,511**	**54,058**	**54,058**	**-**	**0%**
FUND TOTAL	**$ -**	**$ -**	**$ 17,611**	**$ 106,161**	**$ 426,042**	**$ 426,042**	**$ -**	**0%**

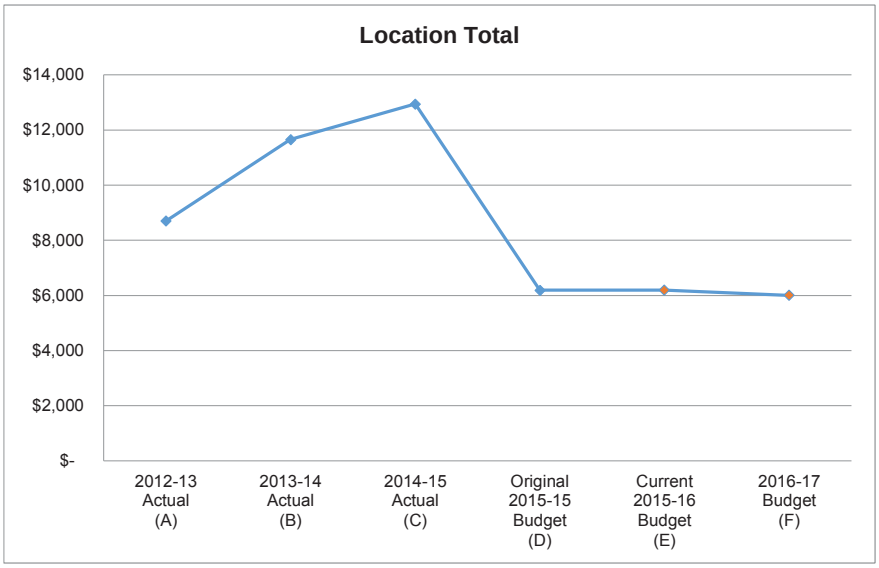
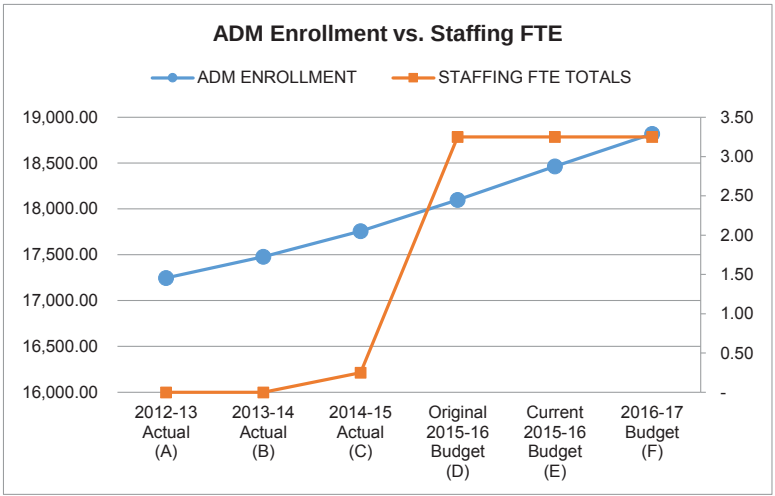


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Fund: 297 Project Aware
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	0.25	3.25	3.25	3.25	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**0.25**	**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**	**-**	**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.

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Fund: 286 Migrant Education Book Grant
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-15 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 38,076	$ -	$ 14,609	$ -	$ 7,952	$ 8,000	$ 48	1%
320 Non-Certificated Salaries	-	-	-	8,404	14,599	7,000	(7,599)	-52%
360 Employee Benefits	5,031	-	4,421	2,535	3,114	4,000	886	28%
Subtotal Personnel	**43,107**	**-**	**19,030**	**10,939**	**25,665**	**19,000**	**(6,665)**	**-26%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	7,496	-	-	-	6,432	4,000	(2,432)	-38%
425 Student Travel	562	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	23,132	10,934	-	2,721	5,585	896	(4,689)	-84%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	5,171	610	997	556	1,534	1,104	(430)	-28%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**36,361**	**11,544**	**997**	**3,277**	**13,551**	**6,000**	**(7,551)**	**-56%**
FUND TOTAL	**$ 79,468**	**$ 11,544**	**$ 20,027**	**$ 14,216**	**$ 39,216**	**$ 25,000**	**$ (14,216)**	**-36%**

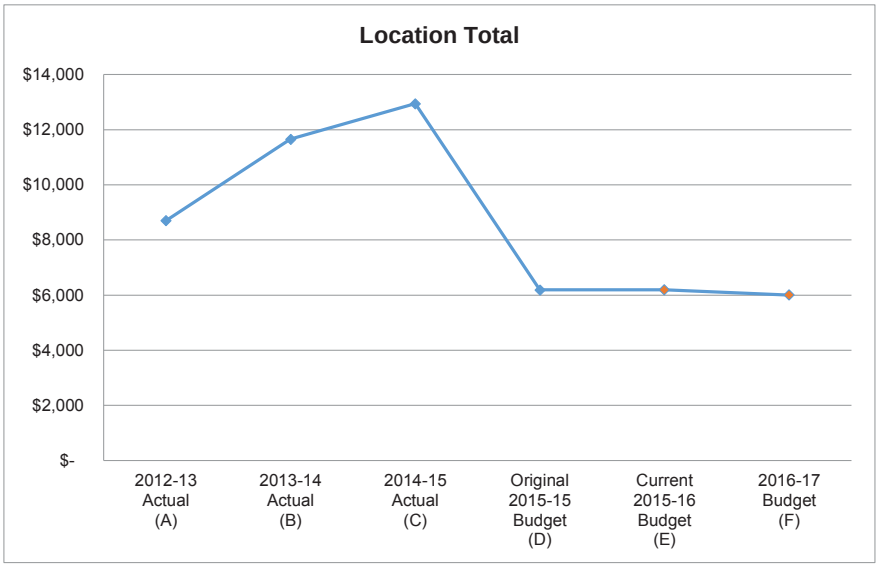
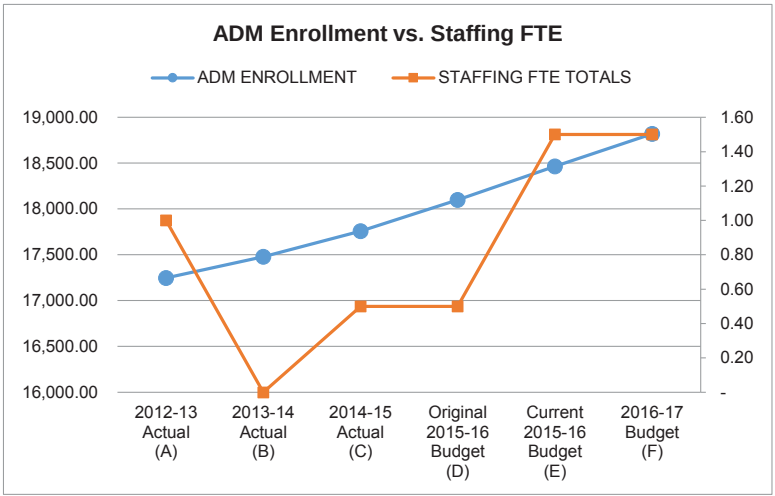


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Fund: 310 Level II School Improvement
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	1.00	-	0.50	-	0.50	0.50	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**1.00**	**-**	**0.50**	**-**	**0.50**	**0.50**	**-**	**0%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	0.50	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**0.50**	**1.00**	**1.00**	**-**	**0%**
STAFFING FTE TOTALS	**1.00**	**-**	**0.50**	**0.50**	**1.50**	**1.50**	**-**	**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.

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Fund: 352 Indian Education
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-15 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 134,604	$ 201,215	$ 253,396	$ 315,532	$ 315,532	$ 363,701	$ 48,169	15%
320 Non-Certificated Salaries	15,551	12,332	32,540	20,321	20,321	21,729	1,408	7%
360 Employee Benefits	57,802	86,235	113,613	155,573	155,573	173,497	17,924	12%
Subtotal Personnel	**207,958**	**299,782**	**399,550**	**491,426**	**491,426**	**558,927**	**67,501**	**14%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	33,132	21,200	30,000	30,000	5,465	(24,535)	-82%
420 Staff Travel	8,474	3,360	2,156	4,500	4,500	4,000	(500)	-11%
425 Student Travel	714	1,515	-	-	715	-	(715)	-100%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	21,637	467	442	1,000	1,000	1,000	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	61,327	53,417	31,727	18,961	18,246	11,000	(7,246)	-40%
490 Other Expenses	-	185	180	-	-	-	-	0%
495 Indirect	20,888	21,866	23,855	22,116	22,116	26,814	4,698	21%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**113,039**	**113,942**	**79,560**	**76,577**	**76,577**	**48,279**	**(28,298)**	**-37%**
FUND TOTAL	**$ 320,997**	**$ 413,724**	**$ 479,109**	**$ 568,003**	**$ 568,003**	**$ 607,206**	**$ 39,203**	**7%**
	320996.9							

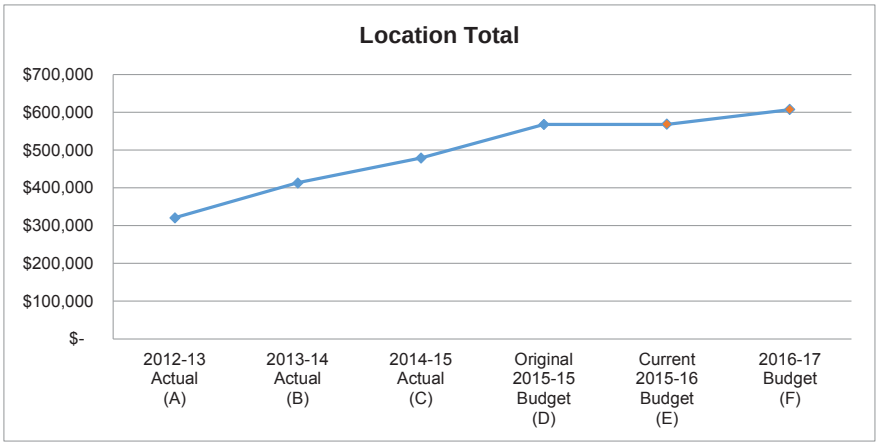
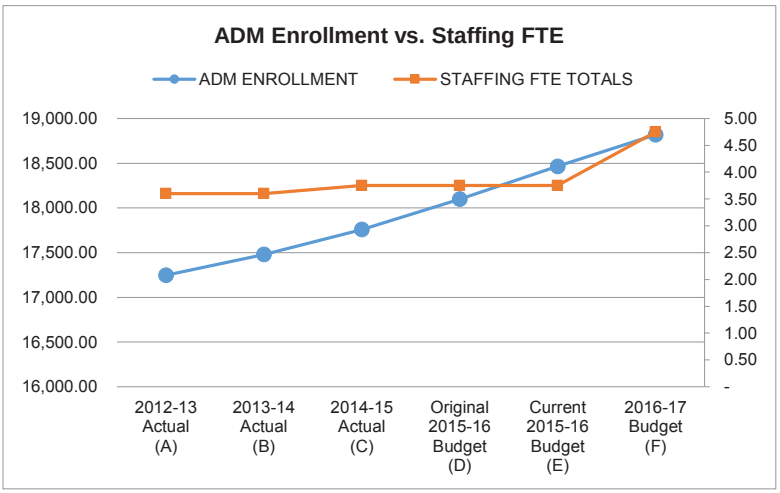


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Fund: 352 Indian Education
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	3.50	3.50	3.50	3.50	3.50	4.50	1.00	29%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**3.50**	**3.50**	**3.50**	**3.50**	**3.50**	**4.50**	**1.00**	**29%**
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	0.10	0.10	0.25	0.25	0.25	0.25	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**0.10**	**0.10**	**0.25**	**0.25**	**0.25**	**0.25**	**-**	**0%**
STAFFING FTE TOTALS	**3.60**	**3.60**	**3.75**	**3.75**	**3.75**	**4.75**	**1.00**	**27%**



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

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Fund: 371 Community Enrichment - Trapper Creek
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-15 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	4,590	3,678	3,857	3,427	3,616	3,435	(181)	-5%
360 Employee Benefits	479	1,019	1,123	1,177	1,120	1,064	(56)	-5%
Subtotal Personnel	**5,069**	**4,697**	**4,980**	**4,604**	**4,736**	**4,499**	**(237)**	**-5%**
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	-	294	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**294**	**-**	**-**	**-**	**-**	**-**	**0%**
FUND TOTAL	**$ 5,069**	**$ 4,991**	**$ 4,980**	**$ 4,604**	**$ 4,736**	**$ 4,499**	**$ (237)**	**-5%**

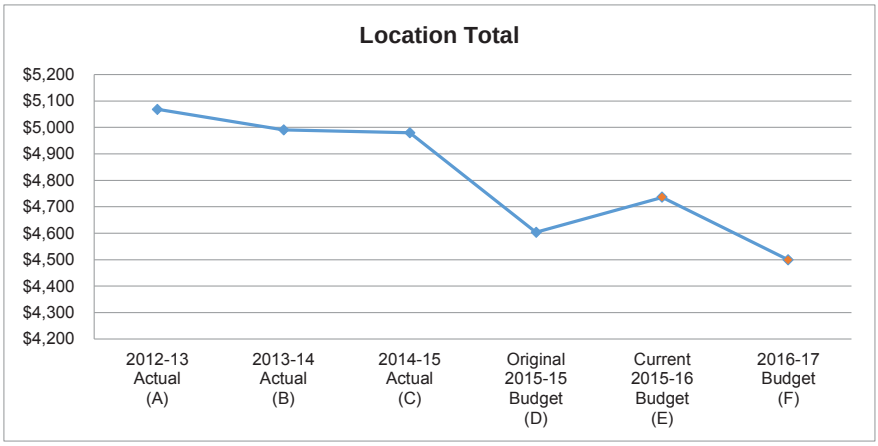
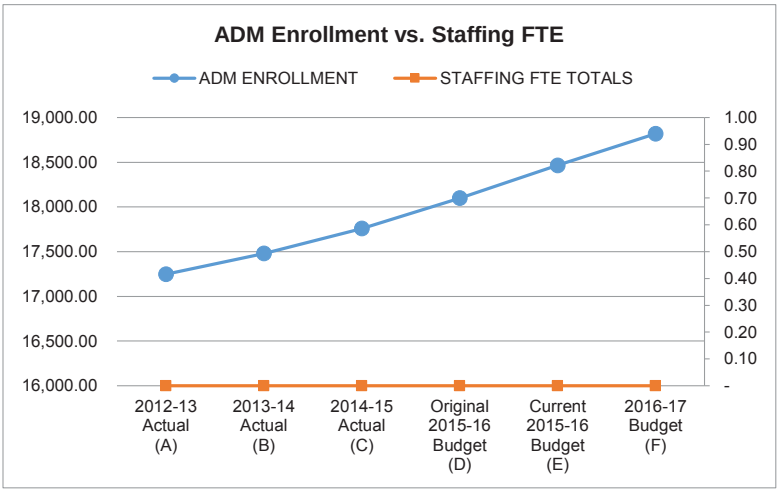


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Matanuska-Susitna Borough School District
2016-2017 Budget

Fund: 371 Community Enrichment - Trapper Creek
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**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%**



The community Enrichment Grant at Trapper Creek has been funded by the Mat-Su Borough. Initial guidance form the Borough indicates that the program may not be funded in FY 2016

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Fund: 374 Community Enrichment - Talkeetna
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-15 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	14,920	-	11,038	11,038	10,486	(552)	-5%
360 Employee Benefits	-	4,459	-	2,715	2,715	2,579	(136)	-5%
Subtotal Personnel	**-**	**19,379**	**-**	**13,753**	**13,753**	**13,065**	**(688)**	**-5%**
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	-	330	-	827	827	787	(40)	-5%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**330**	**-**	**827**	**827**	**787**	**(40)**	**-5%**
FUND TOTAL	**$ -**	**$ 19,709**	**$ -**	**$ 14,580**	**$ 14,580**	**$ 13,853**	**$ (727)**	**-5%**

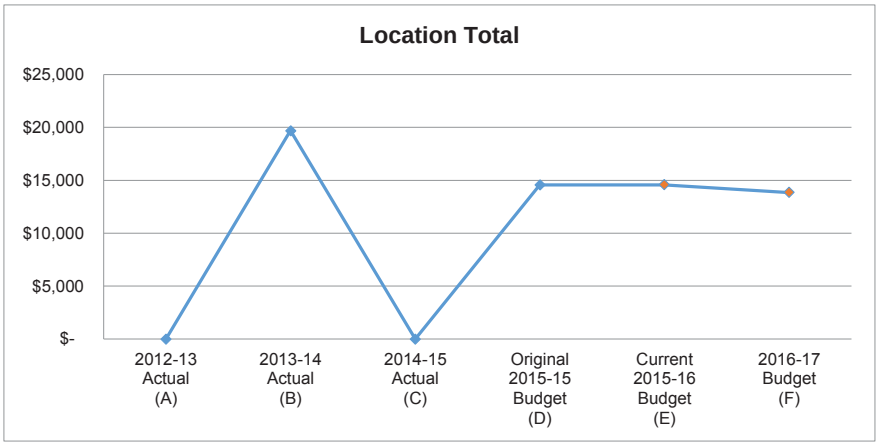
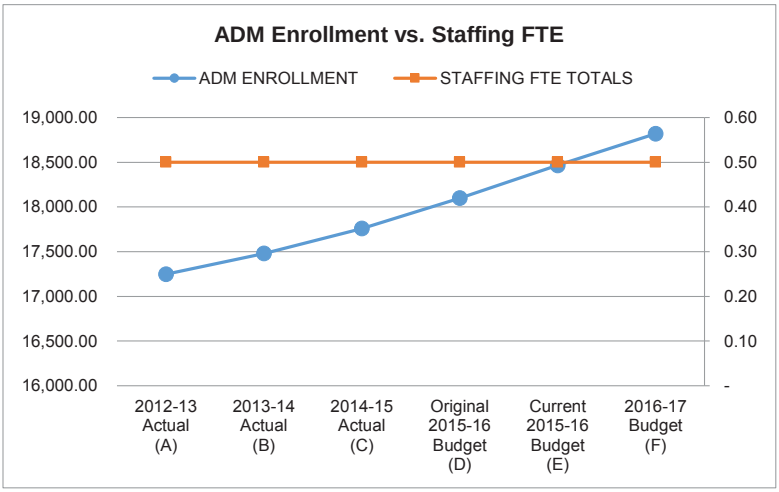


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Matanuska-Susitna Borough School District
2016-2017 Budget

Fund: 374 Community Enrichment - Talkeetna
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**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	0.50	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. Initial guidance from the Borough indicates that it may not be funded through FY2016.

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Fund: 387 Mat-Su Health Foundation Grants
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-15 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 493	$ 10,835	$ 17,239	$ 2,990	$ 23,899	$ 20,000	$ (3,899)	-16%
320 Non-Certificated Salaries	-	1,402	2,478	-	1,750	1,750	-	0%
360 Employee Benefits	11	964	770	334	1,100	1,000	(100)	-9%
Subtotal Personnel	**504**	**13,201**	**20,487**	**3,324**	**26,749**	**22,750**	**(3,999)**	**-15%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	1,725	15,345	440	35,335	35,000	(335)	-1%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	4,178	4,367	757	1,555	2,541	2,500	(41)	-2%
430 Utilities	-	-	3,586	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	4,880	3,015		175	4,176	4,000	(176)	-4%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	19,031	64,786	93,311	42,894	122,374	80,000	(42,374)	-35%
490 Other Expenses	-	3,153	9,023	-	599	600	1	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**28,089**	**77,046**	**122,021**	**45,064**	**165,025**	**122,100**	**(42,925)**	**-26%**
FUND TOTAL	**$ 28,592**	**$ 90,247**	**$ 142,508**	**$ 48,388**	**$ 191,774**	**$ 144,850**	**$ (46,924)**	**-24%**

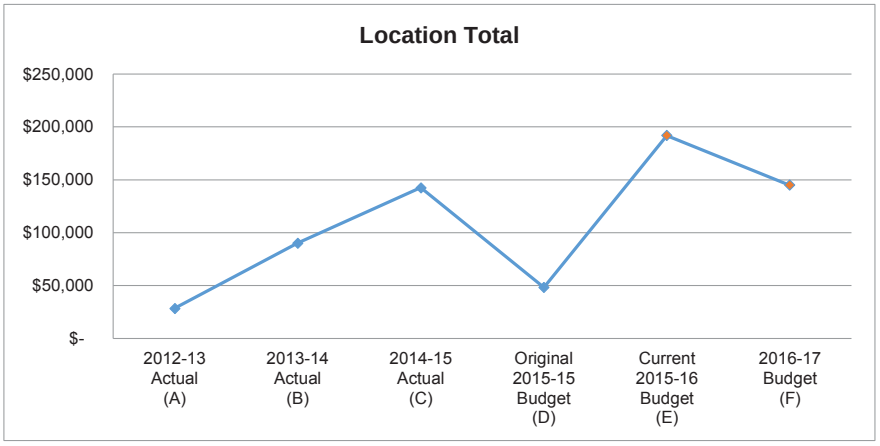
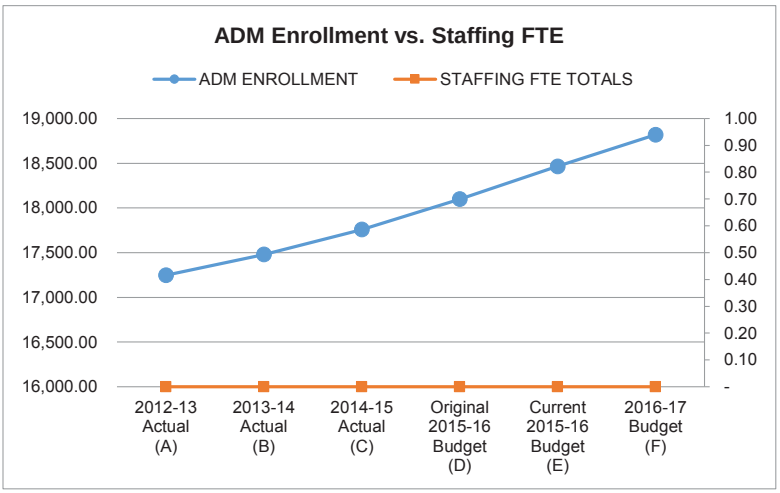


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Fund: 387 Mat-Su Health Foundation Grants
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**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%**



Funds provided to multiple school locations for new playground equipment including new PE equipment and instruction.

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Capital Improvement Funds

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Fund: Capital Projects Revenue Summary
Location: District Wide
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-2015 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 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	-	-	-	83,301	116,343	-	(116,343)	-100%
Tuition From Students	-	-	-	-	-	-	-	0%
Total Revenue From Local Sources	**-**	**-**	**-**	**83,301**	**116,343**	**-**	**(116,343)**	**-100%**
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	2,877,962	5,426,505	3,532,896	9,969,164	9,890,523	2,885,700	(7,004,823)	-71%
Total Revenue From Federal Sources	**2,877,962**	**5,426,505**	**3,532,896**	**9,969,164**	**9,890,523**	**2,885,700**	**(7,004,823)**	**-71%**
APPROPRIATIONS & TRANSFERS								
Appropriation from Fund Balance	$ 1,919,948	$ 184,968	$ -	$ 6,279,648	$ 6,052,011	$ 3,831,116	(2,220,895)	-37%
Transfers from Other Funds	764,181	2,500,000	3,000,000	386,888	1,975,000	-	(1,975,000)	-100%
Total Appropriations & Transfers	**2,684,129**	**2,684,968**	**3,000,000**	**6,666,536**	**8,027,011**	**3,831,116**	**(4,195,895)**	**-52%**
REVENUE TOTALS	**$ 5,562,091**	**$ 8,111,473**	**$ 6,532,896**	**$ 16,719,001**	**$ 18,033,877**	**$ 6,716,816**	**$ (11,317,061)**	**-63%**

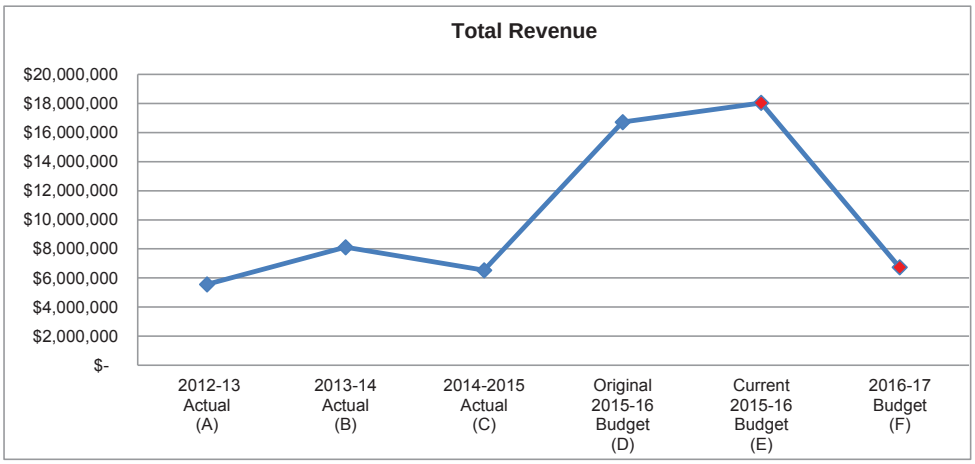


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Fund: Capital Projects Expense Summary
Location: District Wide
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-2015 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 185,645	$ 525,836	$ 256,554	$ 463,304	$ 458,396	$ 312,974	$ (145,422)	-32%
320 Non-Certificated Salaries	129,375	189,324	147,909	88,600	153,426	34,319	34,319	22%
360 Employee Benefits	71,628	184,909	90,777	99,393	106,739	75,936	75,936	71%
Subtotal Personnel	**386,648**	**900,069**	**495,240**	**651,297**	**718,561**	**423,229**	**(35,167)**	**-5%**
								0%
NON PERSONNEL EXPENSES								0%
410 Professional & Technical Svc	4,363	84,790	7,844	138,781	178,278	3,165	3,165	2%
420 Staff Travel	4,370	4,684	-	-	-	-	-	0%
425 Student Travel	6,394	2,670	1,731	-	813	-	-	-100%
430 Utilities	302,121	259,502	462,141	976,236	506,255	-	-	-100%
435 Energy	-	-	-	-	-	-	-	0%
440 Other Purchased Services	1,712,145	2,247,907	2,114,904	2,001,899	3,167,333	1,565,190	1,565,190	49%
445 Insurance Bonds & Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	1,943,305	2,746,677	2,590,681	5,520,809	8,138,564	2,790,988	2,790,988	34%
490 Other Expenses	-	27,730	25	-	9,892	-	-	-100%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	1,054,419	1,794,882	796,332	7,363,150	5,250,240	1,895,169	1,895,169	36%
540 Capital Software	148,326	42,562	64,000	66,829	63,941	39,075	39,075	61%
Subtotal Non Personnel	**5,175,443**	**7,211,404**	**6,037,657**	**16,067,704**	**17,315,316**	**6,293,587**	**6,293,587**	**36%**
								0%
EXPENSE TOTAL	**$ 5,562,091**	**$ 8,111,473**	**$ 6,532,896**	**$ 16,719,001**	**$ 18,033,877**	**$ 6,716,816**	**$ 6,258,420**	**35%**

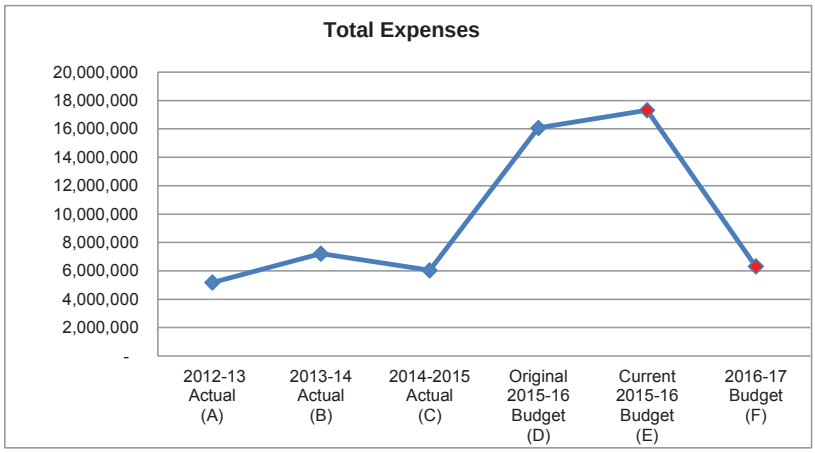
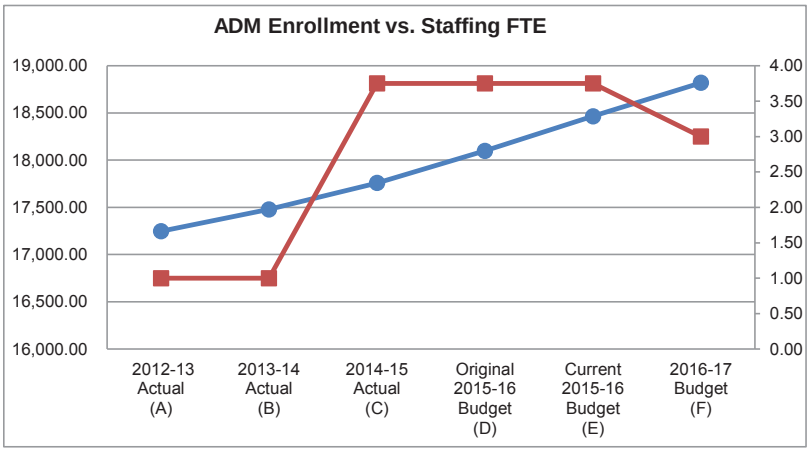


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Fund: Capital Projects Staffing Summary
Location: District Wide
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	2.00	2.00	2.00	2.00	-	0%
SPED Teacher	-	-	0.25	0.25	0.25	-	(0.25)	-100%
Specialist - School	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**2.25**	**2.25**	**2.25**	**2.00**	**(0.25)**	-11%
CLASSIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	0.50	0.50	0.50	-	(0.50)	-100%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Classified Sub Total	**1.00**	**1.00**	**1.50**	**1.50**	**1.50**	**1.00**	**(0.50)**	-33%
STAFFING FTE TOTALS	**1.00**	**1.00**	**3.75**	**3.75**	**3.75**	**3.00**	**(0.75)**	**-20%**



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.

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Fund: 503 Legislative Grants Fund - Small
Location: District Wide
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-2015 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	22,887	-	(22,887)	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Other Purchased Services	35,901	21,130	38,000	-	32,987	315	(32,672)	-99%
445 Insurance Bonds & Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	260,352	137,915	65,653	223,242	190,514	143,235	(47,279)	-25%
490 Other Expenses		-	25	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	54,355	73,348	57,323	53,285	51,467	(1,818)	-3%
540 Capital Software	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**296,253**	**213,400**	**177,027**	**280,565**	**299,673**	**195,017**	**(104,656)**	**-35%**
FUND TOTAL	**$ 296,253**	**$ 213,400**	**$ 177,027**	**$ 280,565**	**$ 299,673**	**$ 195,017**	**$ (104,656)**	**0%**

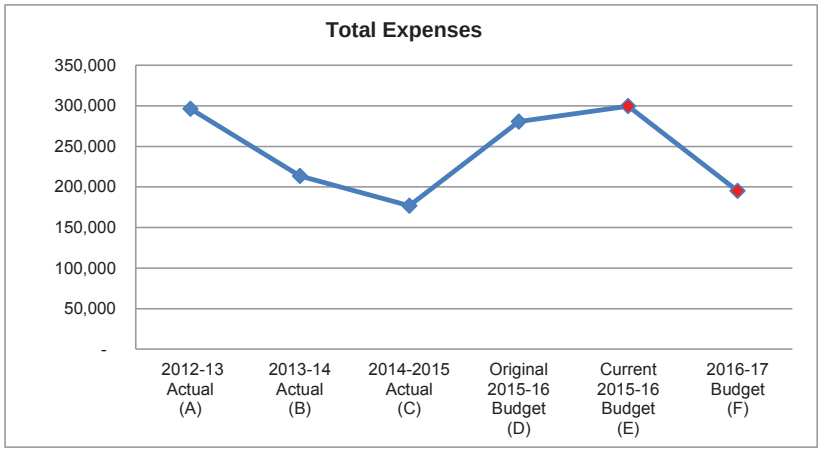
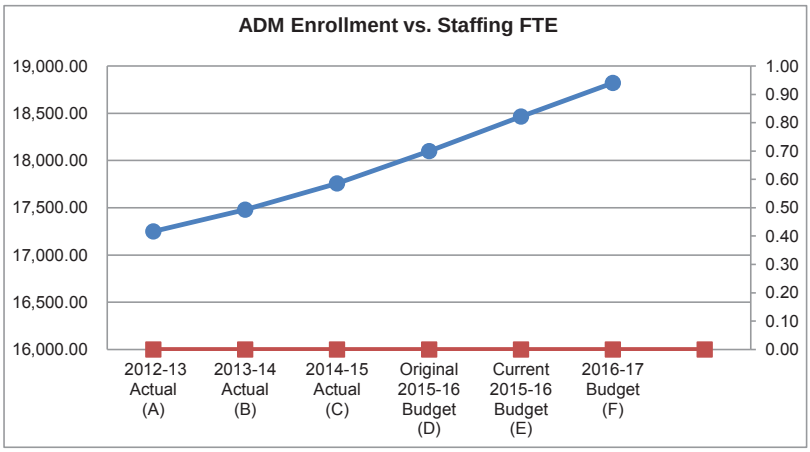


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Fund: 503 Legislative Grants Fund - Small
Location: District Wide
Date: 6/1/2016

	2011-12 Actual (A)	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**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	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**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 fund are considered under the jurisdiction of the Borough and are submitted for full reimbursement.

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Fund: 504 DW E-Rate Phone Reimbursement Fund
Location: District Wide
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-2015 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	302,121	259,502	462,141	976,236	506,255	-	(506,255)	-100%
435 Energy	-	-	-	-	-	-	-	0%
440 Other Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance Bonds & Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Capital Software	-	-	-	-	-	-	-	
Subtotal Non Personnel	**302,121**	**259,502**	**462,141**	**976,236**	**506,255**	**-**	**(506,255)**	**-100%**
FUND TOTAL	**$ 302,121**	**$ 259,502**	**$ 462,141**	**$ 976,236**	**$ 506,255**	**$ -**	**$ (506,255)**	**0%**

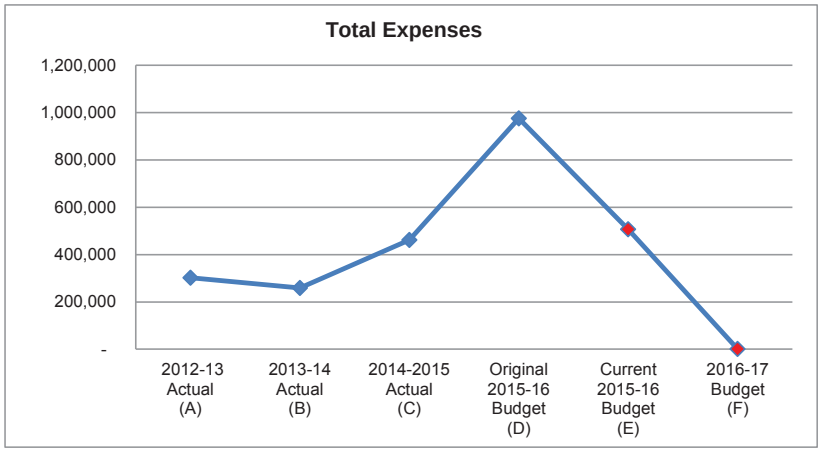
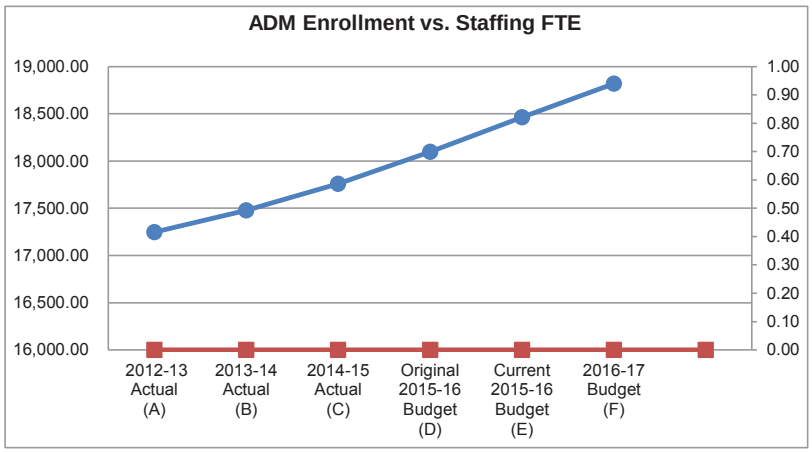


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Fund: 504 DW E-Rate Phone Reimbursement Fund
Location: District Wide
Date: 6/1/2016

	2011-12 Actual (A)	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**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	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**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 fund are considered under the jurisdiction of the Borough and are submitted for full reimbursement.

Table of Contents

Fund: 505 Legislative Grants Fund - Large
Location: District Wide
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-2015 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ 185,645	$ 519,893	$ 250,944	$ 463,304	$ 444,028	$ 312,974	$ (131,054)	-30%
320 Non-Certificated Salaries	-	62,688	26,502	-	-	-	-	0%
360 Employee Benefits	24,991	135,525	49,665	55,072	30,622	59,380	28,758	94%
Subtotal Personnel	**210,636**	**718,106**	**327,111**	**518,376**	**474,650**	**372,354**	**(102,296)**	
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	70,290	5,894	137,781	107,829	1,000	(106,829)	-99%
420 Staff Travel	3,732	1,907	-	-	-	-	-	0%
425 Student Travel	6,394	2,670	1,731	-	813	-	(813)	-100%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Other Purchased Services	434,767	1,574,874	814,577	315,670	341,117	97,734	(243,383)	-71%
445 Insurance Bonds & Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	879,691	384,380	286,724	329,790	286,862	65,521	(221,341)	-77%
490 Other Expenses	-	27,730	-	-	9,892	-	(9,892)	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	301,569	100,160	32,257	129,951	666,125	60,272	(605,853)	-91%
540 Capital Software	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,626,153**	**2,162,011**	**1,141,182**	**913,192**	**1,412,638**	**224,527**	**(1,188,111)**	-84%
FUND TOTAL	**$ 1,836,789**	**$ 2,880,117**	**$ 1,468,293**	**$ 1,431,568**	**$ 1,887,288**	**$ 596,881**	**$ (1,290,407)**	**0%**

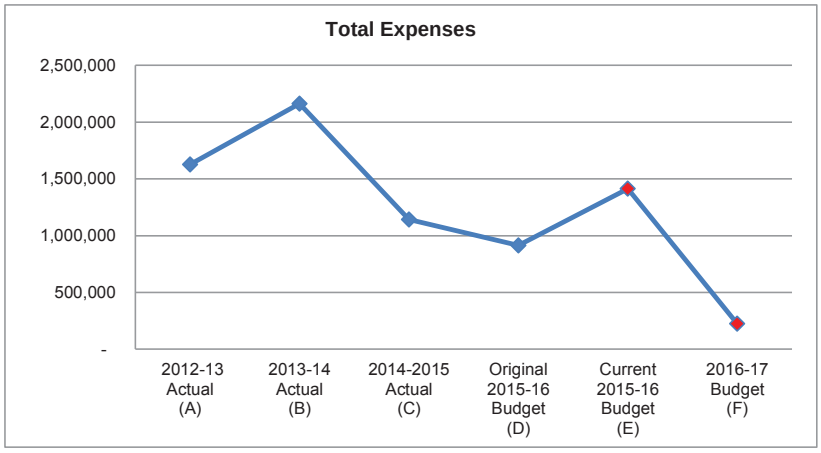
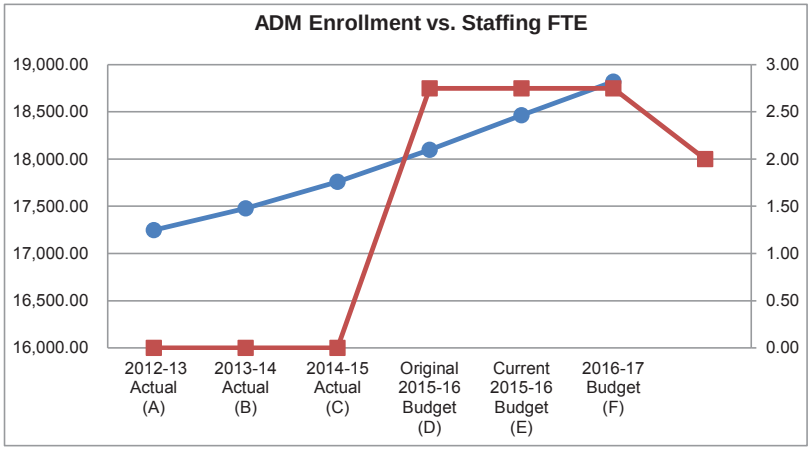


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Fund: 505 Legislative Grants Fund - Large
Location: District Wide
Date: 6/1/2016

	2011-12 Actual (A)	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
CERTIFIED FTE									
Director	-	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	-	0%
Classroom Teacher		-	-	2.00	2.00	2.00	2.00	-	0%
SPED Teacher	-	-	-	0.25	0.25	0.25	-	(0.25)	-100%
Specialist - School	-	-	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	-	0%
Certified Sub Total	**-**	**-**	**-**	**2.25**	**2.25**	**2.25**	**2.00**	**(0.25)**	-11%
CLASSIFIED FTE									
Director	-	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	0.50	0.50	0.50	-	(0.50)	-100%
Custodial Staff	-	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	-	0%
Classified Sub Total	**-**	**-**	**-**	**0.50**	**0.50**	**0.50**	**-**	**(0.50)**	0%
STAFFING FTE TOTALS	**0.00**	**0.00**	**0.00**	**2.75**	**2.75**	**2.75**	**2.00**	**(0.75)**	**-27%**



Funds set aside by the State Legislature in the States Capital Budget for communities and organizations for identified purposes. Any funds expended in this fund are considered under the jurisdiction of the Borough and are submitted for full reimbursement.

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Fund: 506 Bond Reimbursement Fund
Location: District Wide
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-2015 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
Subtotal Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Other Purchased Services	57,093	24,696	36,036	124,973	172,749	127,397	(45,352)	-26%
445 Insurance Bonds & Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	89,726	675,507	1,742,072	1,072,961	3,905,287	415,917	(3,489,370)	-89%
490 Other Expenses	-	-	-	-	-	-	-	#DIV/0!
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	295,980	1,373,283	348,023	6,166,162	3,235,614	1,550,488	(1,685,126)	-52%
540 Capital Software	-	-	-	-	-	-	-	
Subtotal Non Personnel	**442,799**	**2,073,486**	**2,126,131**	**7,364,096**	**7,313,650**	**2,093,802**	**(5,219,848)**	-71%
FUND TOTAL	**$ 442,799**	**$ 2,073,486**	**$ 2,126,131**	**$ 7,364,096**	**$ 7,313,650**	**$ 2,093,802**	**$ (5,219,848)**	**0%**

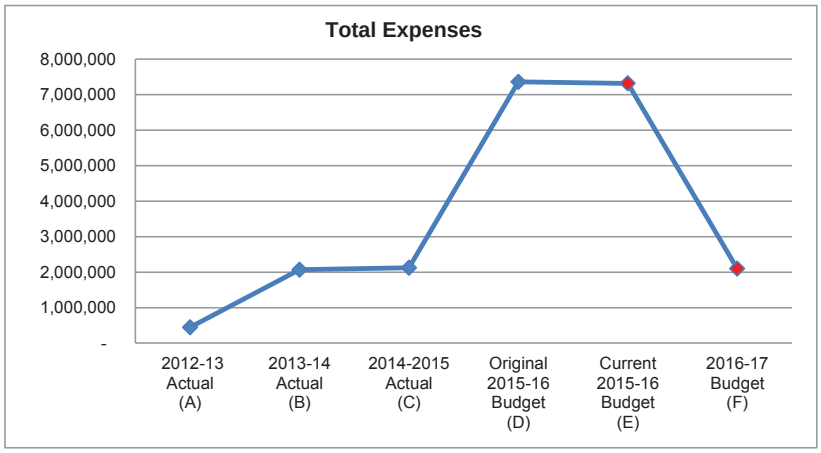
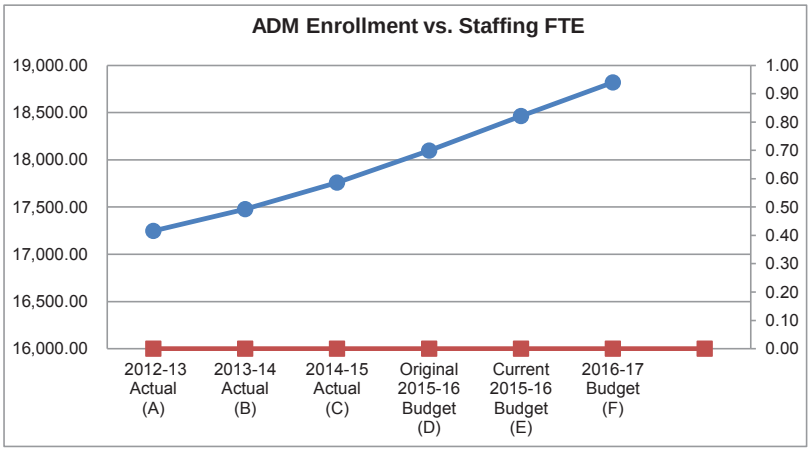


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Fund: 506 Bond Reimbursement Fund
Location: District Wide
Date: 6/1/2016

	2011-12 Actual (A)	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**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	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0%**



All bond sales, management, 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.

Table of Contents

Fund: 540 Capital Improvement Projects
Location: District Wide
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-2015 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ 5,943	$ 5,610	$ -	$ 14,368	$ -	$ (14,368)	-100%
320 Non-Certificated Salaries	129,375	126,636	121,406	88,600	153,426	34,319	(119,107)	-78%
360 Employee Benefits	46,637	49,384	41,112	44,321	76,117	16,556	(59,561)	-78%
Subtotal Personnel	**176,012**	**181,963**	**168,129**	**132,921**	**243,911**	**50,875**	**(193,036)**	
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	4,363	14,500	1,950	1,000	47,562	2,165	(45,397)	-95%
420 Staff Travel	638	2,777	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Other Purchased Services	1,184,384	627,207	1,226,292	1,561,256	2,620,480	1,339,744	(1,280,736)	-49%
445 Insurance Bonds & Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	713,536	1,548,875	496,231	3,894,816	3,755,901	2,166,315	(1,589,586)	-42%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	456,870	267,084	342,704	1,009,714	1,295,216	232,942	(1,062,274)	-82%
540 Capital Software	148,326	42,562	64,000	66,829	63,941	39,075	(24,866)	-39%
Subtotal Non Personnel	**2,508,117**	**2,503,005**	**2,131,177**	**6,533,615**	**7,783,100**	**3,780,241**	**(4,002,859)**	-51%
							-	
FUND TOTAL	**$ 2,684,129**	**$ 2,684,968**	**$ 2,299,306**	**$ 6,666,536**	**$ 8,027,011**	**$ 3,831,116**	**$ (4,195,895)**	**0%**

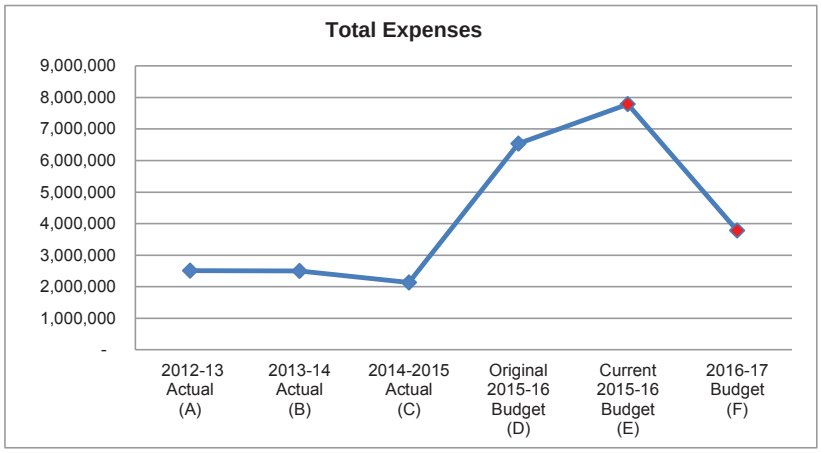
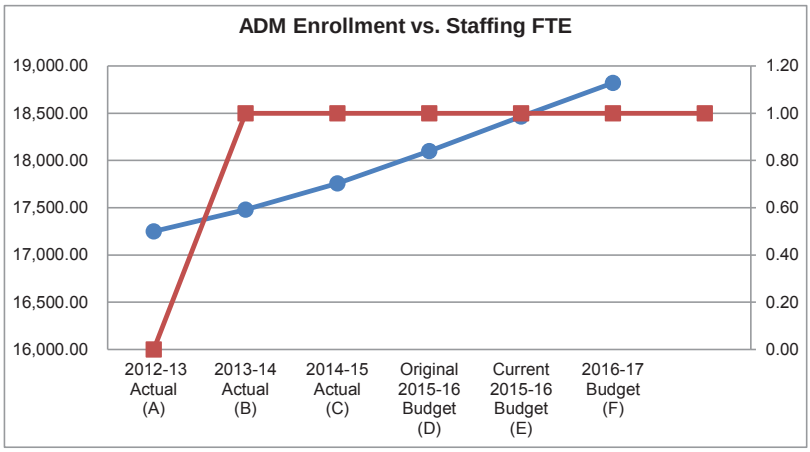


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Fund: 540 Capital Improvement Projects
Location: District Wide
Date: 6/1/2016

	2011-12 Actual (A)	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**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	-	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	**0.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**0.00**	**0%**



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 projects funded by State construction grants, bonded indebtedness, and other District designated capital projects.

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Proprietary Funds

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Fund: Proprietary Funds Revenue Summary
Location: District Wide
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-2015 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
REVENUE FROM LOCAL SOURCES:								
Borough Direct Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0%
Food Services	-	-	-	-	-	-	-	0%
Earnings On Investments	(74)	(89)	(190)	-	-	-	-	0%
Other Local Revenue	(8,214)	(6,954)	(12,444)	(74,144)	(117,326)	(77,774)	39,552	0%
Tuition From Students	-	-	-	-	-	-	-	0%
Total Revenue From Local Sources	**(8,288)**	**(7,043)**	**(12,634)**	**(74,144)**	**(117,326)**	**(77,774)**	**39,552**	**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	$ -	$ -	$ -	$ -	$ -	$ -	-	0%
Transfers from Other Funds	(1,501,662)	(1,819,236)	(2,008,752)	(1,760,000)	(1,760,000)	(1,653,533)	106,467	0%
Total Appropriations & Transfers	**(1,501,662)**	**(1,819,236)**	**(2,008,752)**	**(1,760,000)**	**(1,760,000)**	**(1,653,533)**	**106,467**	**0%**
REVENUE TOTALS	**$ (1,509,950)**	**$ (1,826,278)**	**$ (2,021,386)**	**$ (1,834,144)**	**$ (1,877,326)**	**$ (1,731,307)**	**$ 146,019**	**0%**

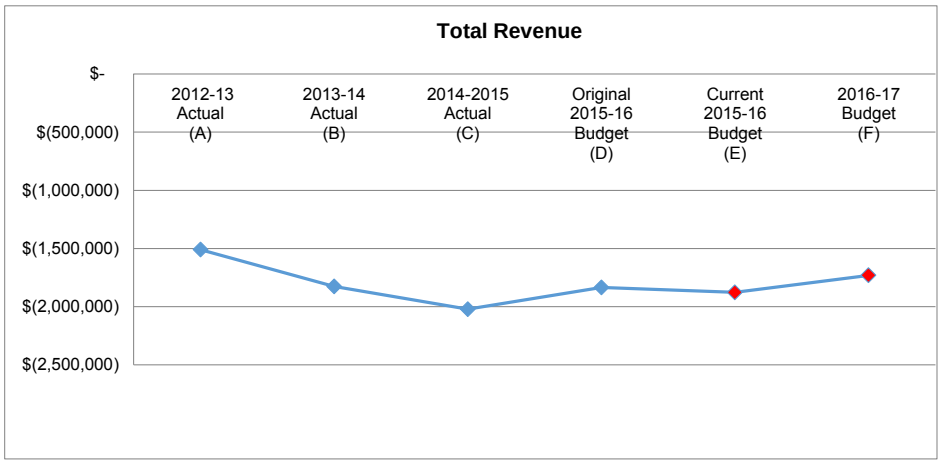


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Fund: Proprietary Funds Expense Summary
Location: District Wide
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-2015 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	$ -	$ -	$ 62,446	$ -	$ -	$ 115,494	$ 115,494	100%
320 Non-Certificated Salaries	31,368	31,034	42,517	25,597	25,597	170,670	34,319	134%
360 Employee Benefits	18,769	18,528	40,192	16,642	16,642	86,554	75,936	456%
Subtotal Personnel	**50,137**	**49,561**	**145,154**	**42,239**	**42,239**	**372,718**	**225,749**	**534%**
								0%
NON PERSONNEL EXPENSES								0%
410 Professional & Technical Svc	-	118,286	154,930	130,000	130,300	145,000	3,165	2%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	1,841	2,443	637	2,420	1,385	1,091	-	0%
430 Utilities	-	-	100	25	50	50	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Other Purchased Services	1,177,885	-	340	340	2,665	2,665	1,565,190	58731%
445 Insurance Bonds & Premiums	275,300	1,651,477	1,708,858	1,534,913	1,534,913	1,082,967	-	0%
450 Supplies & Materials	4,786	4,411	11,104	70,260	110,687	73,968	2,790,988	2522%
490 Other Expenses	-	100	263	1,099	2,239	-	-	-100%
495 Indirect	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	52,848	52,848	52,848	1,895,169	3586%
540 Capital Software	-	-	-	-	-	-	39,075	0%
Subtotal Non Personnel	**1,459,813**	**1,776,717**	**1,876,232**	**1,791,905**	**1,835,087**	**1,358,589**	**6,293,587**	**343%**
								0%
EXPENSE TOTAL	**$ 1,509,950**	**$ 1,826,278**	**$ 2,021,386**	**$ 1,834,144**	**$ 1,877,326**	**$ 1,731,307**	**$ 6,519,336**	**347%**

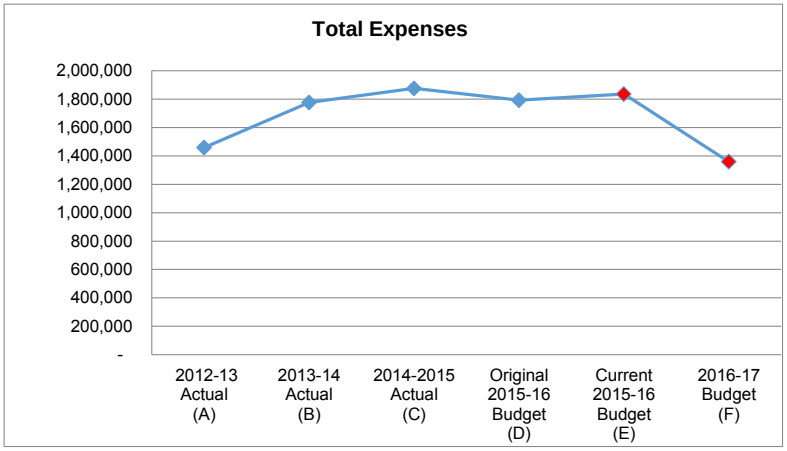
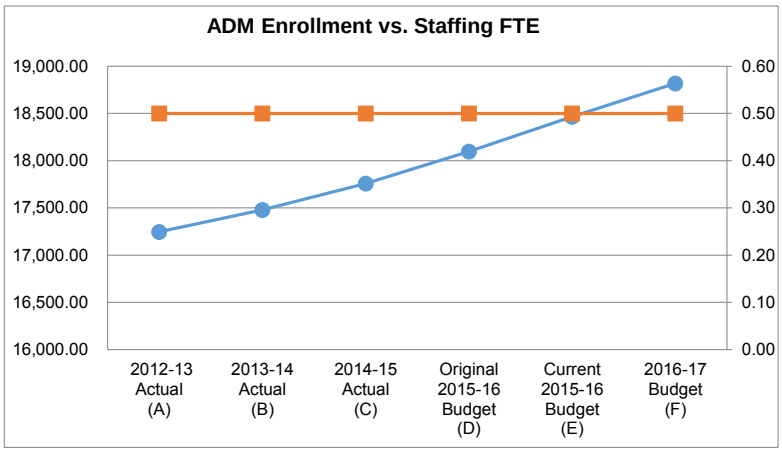


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Fund: Proprietary Funds Staffing Summary
Location: District Wide
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,247.39**	**17,478.95**	**17,757.43**	**18,098.00**	**18,465.59**	**18,819.00**	**353.41**	**2%**
CERTIFIED FTE								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	-100%
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	-	-	-	-	-	-	-	-100%
Custodial Staff	-	-	-	-	-	-	-	0%
Speciailist - 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.

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Fund: 605 Adult Welding
Location: 505 Career & Technical Education
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 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	-	-	6,402	30,000	37,496	37,294	(202)	-1%
490 Other Expenses	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
527 Contingency	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**-**	**-**	**6,402**	**30,000**	**37,496**	**37,294**	**(202)**	**-1%**
FUND TOTAL	**$ -**	**$ -**	**$ 6,402**	**$ 30,000**	**$ 37,496**	**$ 37,294**	**$ (202)**	**-1%**

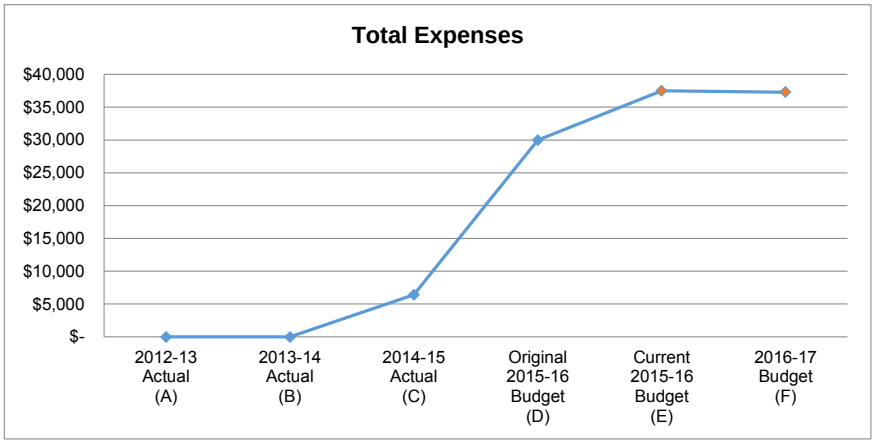
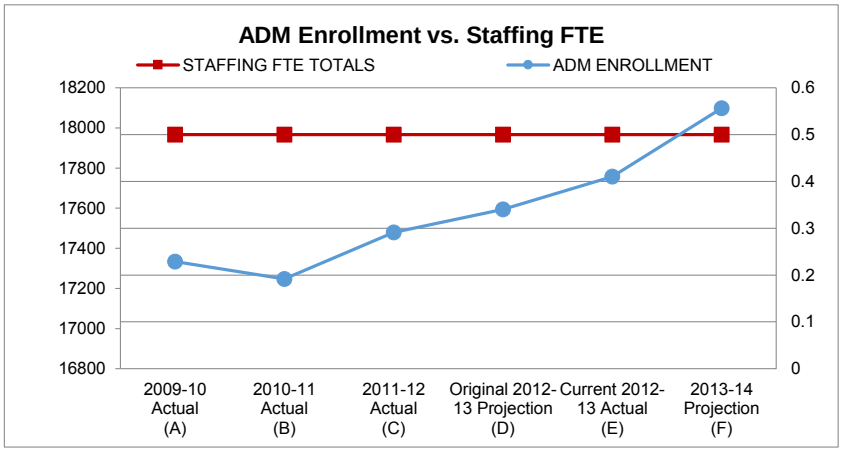


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Fund: 605 Adult Welding
Location: 505 Career & Technical Education
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**2%**
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%**
								0%
CLASSIFIED FTE								**0%**
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	100%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Provides apprenticeship outreach and training opportunities in conjuncture with Alaska Building and Construction Trades unions

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Fund: 610 Families in Transition
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 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	358						-	0%
430 Utilities	-	-	100	25	50	50	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	1,082	-	140	140	290	290	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	-	4,000	1,116	105	280	86	(194)	-69%
490 Other Expenses	-	100	263	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
527 Contingency	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,440**	**4,100**	**1,619**	**270**	**620**	**426**	**(194)**	**-31%**
FUND TOTAL	**$ 1,440**	**$ 4,100**	**$ 1,619**	**$ 270**	**$ 620**	**$ 426**	**$ (194)**	**-31%**

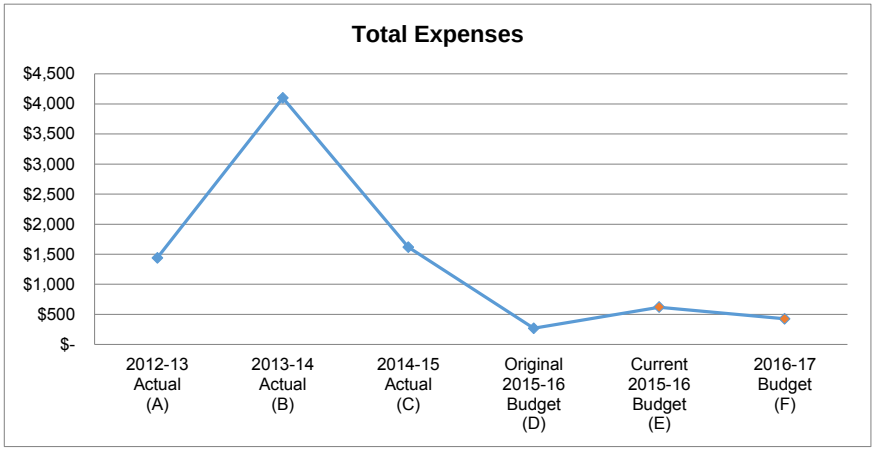
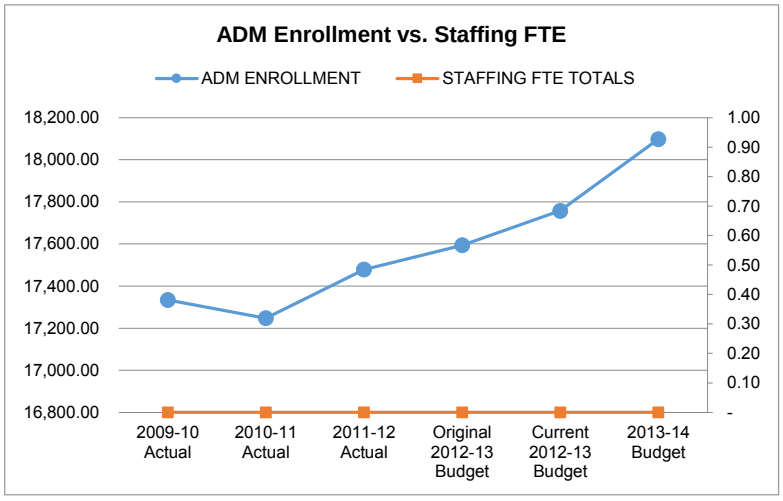


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Fund: 610 Families in Transition
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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%**



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

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Fund: 611 NYO and Cultural Heritage Donations
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 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)	-100%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	1,483	2,443	637	2,420	1,385	1,091	(294)	-21%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	579	-	200	200	2,375	2,375	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies & Materials	712	411	3,586	1,857	4,613	1,466	(3,147)	-68%
490 Other Expenses	-	-	-	-	1,140		(1,140)	-100%
510 Equipment	-	-	-	-	-	-	-	0%
527 Contingency	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**2,774**	**2,854**	**4,423**	**4,477**	**9,813**	**4,932**	**(4,881)**	**-50%**
FUND TOTAL	**$ 2,774**	**$ 2,854**	**$ 4,423**	**$ 4,477**	**$ 9,813**	**$ 4,932**	**$ (4,881)**	**-50%**

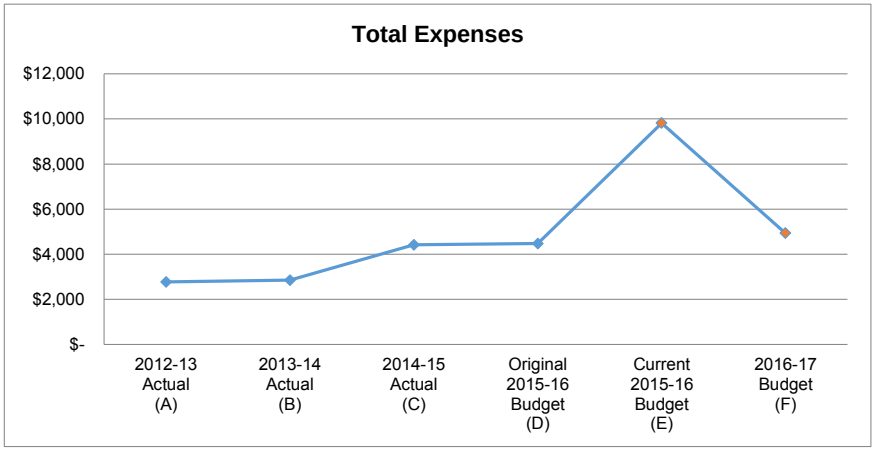
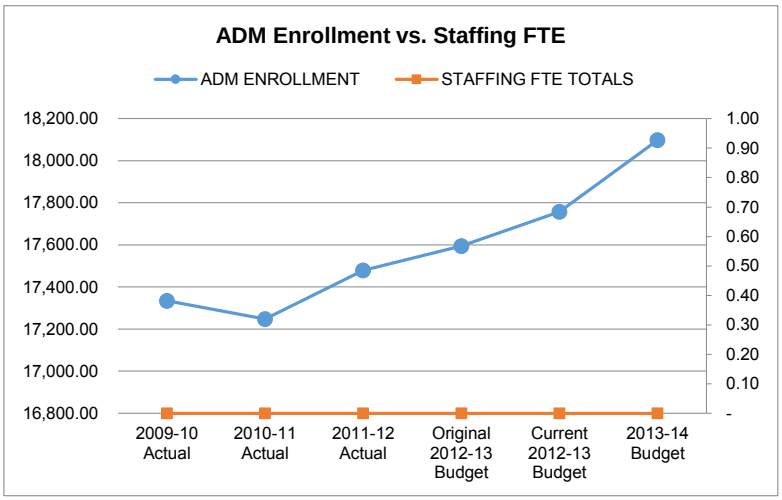


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Fund: 611 NYO and Cultural Heritage Donations
Location: 502 Federal Programs
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**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%**



Donationsl used to support Native Youth Olympics and other Native culture activities.

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Fund: 620 Alaska Works Partnership
Location: 505 Career & Technical Education
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 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	4,000	-	-	38,298	68,298	35,122	(33,176)	-49%
490 Other Expenses	-	-	-	1,099	1,099	-	(1,099)	-100%
510 Equipment	-	-	-	-	-	-	-	0%
527 Contingency	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**4,000**	**-**	**-**	**39,397**	**69,397**	**35,122**	**(34,275)**	**-49%**
FUND TOTAL	**$ 4,000**	**$ -**	**$ -**	**$ 39,397**	**$ 69,397**	**$ 35,122**	**$ (34,275)**	**-49%**

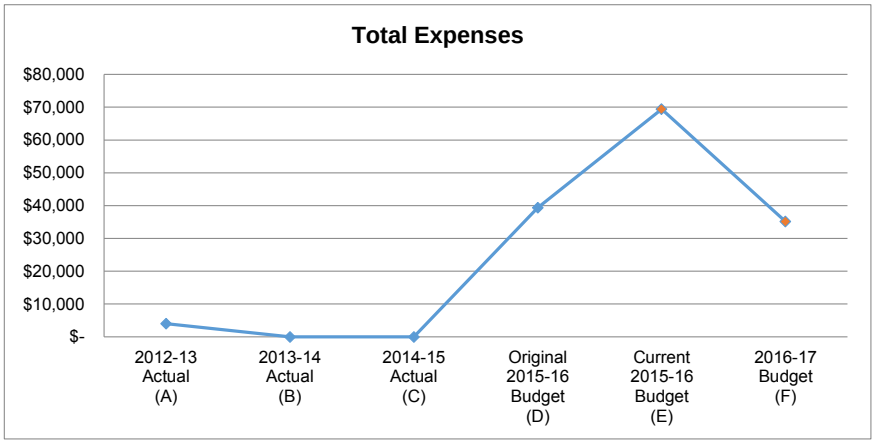
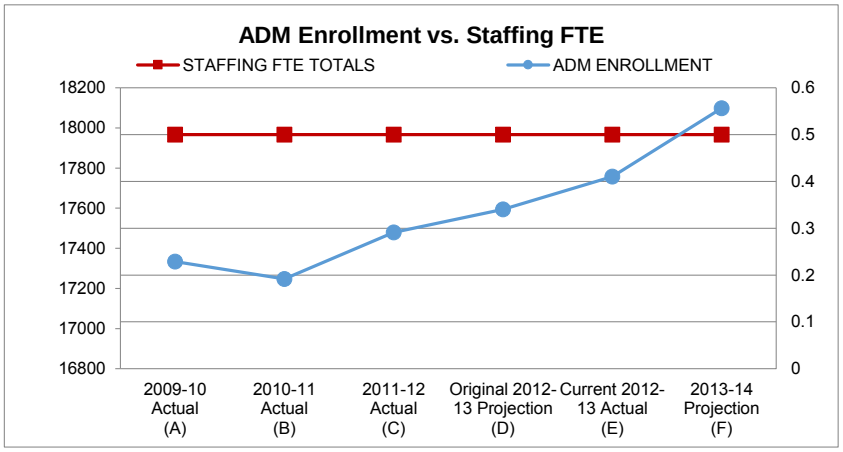


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Fund: 620 Alaska Works Partnership
Location: 505 Career & Technical Education
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**2%**
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%**
								0%
CLASSIFIED FTE								**0%**
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	100%
Classified Sub Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**



Provides apprenticeship outreach and training opportunities in conjuncture with Alaska Building and Construction Trades unions

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Fund: 651 Workers' Compensation
Location: 510 Risk Management
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
PERSONNEL EXPENSES								
310 Certificated Salaries	-	-	62,446	-	-	115,494	115,494	100%
320 Non-Certificated Salaries	31,368	31,034	42,517	25,597	25,597	170,670	145,073	567%
360 Employee Benefits	18,769	18,528	40,192	16,642	16,642	86,554	69,912	420%
Subtotal Personnel	**50,137**	**49,561**	**145,154**	**42,239**	**42,239**	**372,718**	**330,479**	**782%**
NON PERSONNEL EXPENSES								
410 Professional & Technical Svc	-	118,286	154,930	130,000	130,000	145,000	15,000	12%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utilities	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	1,176,224	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	275,300	1,651,477	1,708,858	1,534,913	1,534,913	1,082,967	(451,946)	-29%
450 Supplies & Materials	74	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
527 Contingency	-	-	-	52,848	52,848	52,848	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
Subtotal Non Personnel	**1,451,599**	**1,769,763**	**1,863,788**	**1,717,761**	**1,717,761**	**1,280,815**	**(436,946)**	**-25%**
FUND TOTAL	**$ 1,501,736**	**$ 1,819,324**	**$ 2,008,942**	**$ 1,760,000**	**$ 1,760,000**	**$ 1,653,533**	**$ (106,467)**	**-6%**

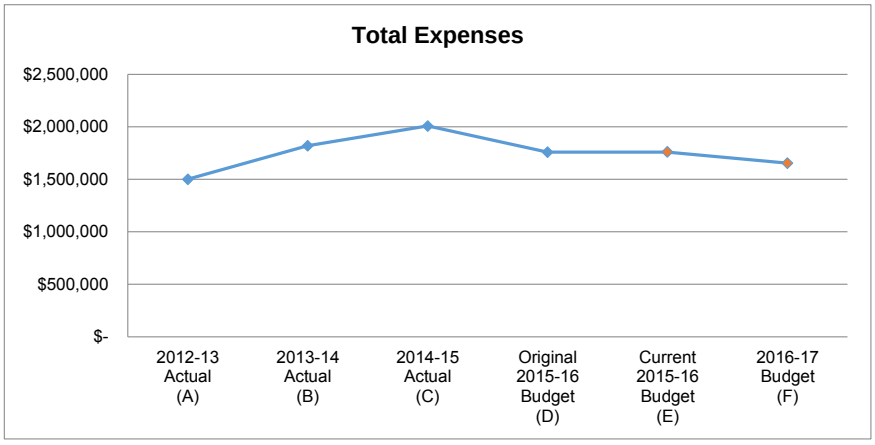
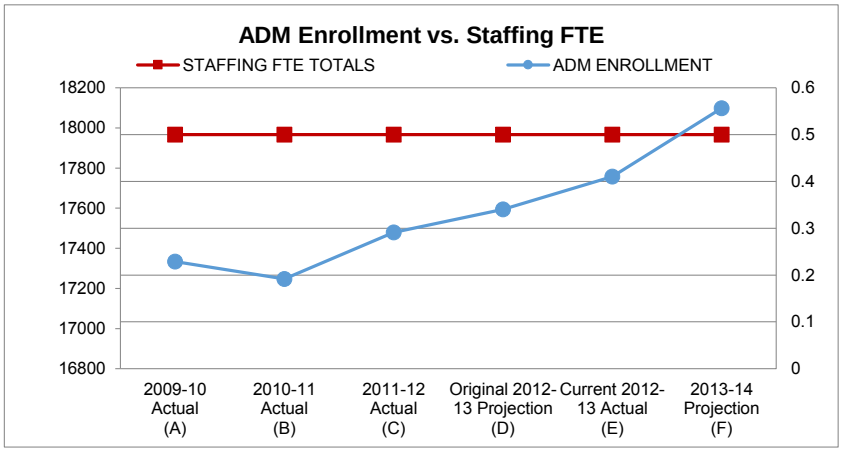


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Fund: 651 Workers' Compensation
Location: 510 Risk Management
Date: 6/1/2016

	2012-13 Actual (A)	2013-14 Actual (B)	2014-15 Actual (C)	Original 2015-16 Budget (D)	Current 2015-16 Budget (E)	2016-17 Budget (F)	Change (F-E)	% of Change
ADM ENROLLMENT	**17,334.00**	**17,247.39**	**17,478.95**	**17,594.00**	**17,757.43**	**18,098.00**	**340.57**	**2%**
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%**
								0%
CLASSIFIED FTE								**0%**
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	-	100%
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 is always 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, the expenditures and revenues increase. Unfortunately the expenditures and revenues do not increase at the same rate, leaving the District vulnerable to a structural deficit. This makes it mandatory for the District to seek new revenue sources and new ways to limit 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, it has been necessary to reduce current personnel expenditures and plan for the use of the fund balance to supplement the General Fund. The following assumptions were used to create the Fiscal Forecasts on the following pages:

Revenue Assumptions

Local Funding

- Borough revenue continues to INCREASE at 3% after FY17
- Other local receipts maintained with ZERO INCREASE or DECREASE

State Funding

- INCREASE of $50 to BSA in FY17, maintains at $5,930 for FY18-20
- Intensive count maintained at 457 students
- State one-time funding ENDS after FY15
- Student safety & security grant provided for FY14 only
- Excludes State on-behalf revenue

Federal Funding

- Federal revenue maintained with ZERO 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 3.4%
- Vacancy & attrition factors are applied

Negotiated Agreements

- Annual salary INCREASE of 1.25% ENDS after FY17
- One-time bonus ENDS after FY17

Benefits

- Health and life insurance INCREASE at an annual rate of 6% with the INCREASE split 50/50 between employee's and the District
- All other deduction factors are maintained with any INCREASE due to INCREASE in salary factors
- Includes a reserve of 1% of total salaries & benefits for payroll contingencies
- Excludes State on-behalf payments

Non-Personnel

- Utilities INCREASE at an annual rate of 5% after FY17
- Insurance bonds & premiums INCREASE at an annual rate of 1.8%
- Indirect rate for grants maintained at 4.59% annually
- Transfers to other funds includes subsidies for the Student Transportation and Food Service funds
- All other Non-Personnel accounts are maintained with ZERO INCREASE or DECREASE

The forecasts on the following pages are laid out in a Location Summary format similar to those in the Financial Section. They are organized in location-object order, with the current FY 2015-2016 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 all Governmental Funds as listed below. Any exceptions or additions to the assumptions outside of those listed previously are detailed in the list below.

Long-Term Forecast Listing

- General Fund
- Student Transportation Fund

  Revenue
  - State Revenue INCREASES by CPI-U for FY17 & 4% each year after that
  - All other revenue INCREASES due to enrollment INCREASES

  Expenses
  - Bus contract rates INCREASE at 4% after FY17
  - Fuel costs are calculated at $3.00 in FY18, $3.25 in FY19, and $3.50 in FY20 all years are LESS a base rate of $1.86
    - Fuel costs are based on busses averaging 7 miles per gallon at 19,682 miles per day
    - No INCREASE to rates for bus monitors or Glacier View fuel rates

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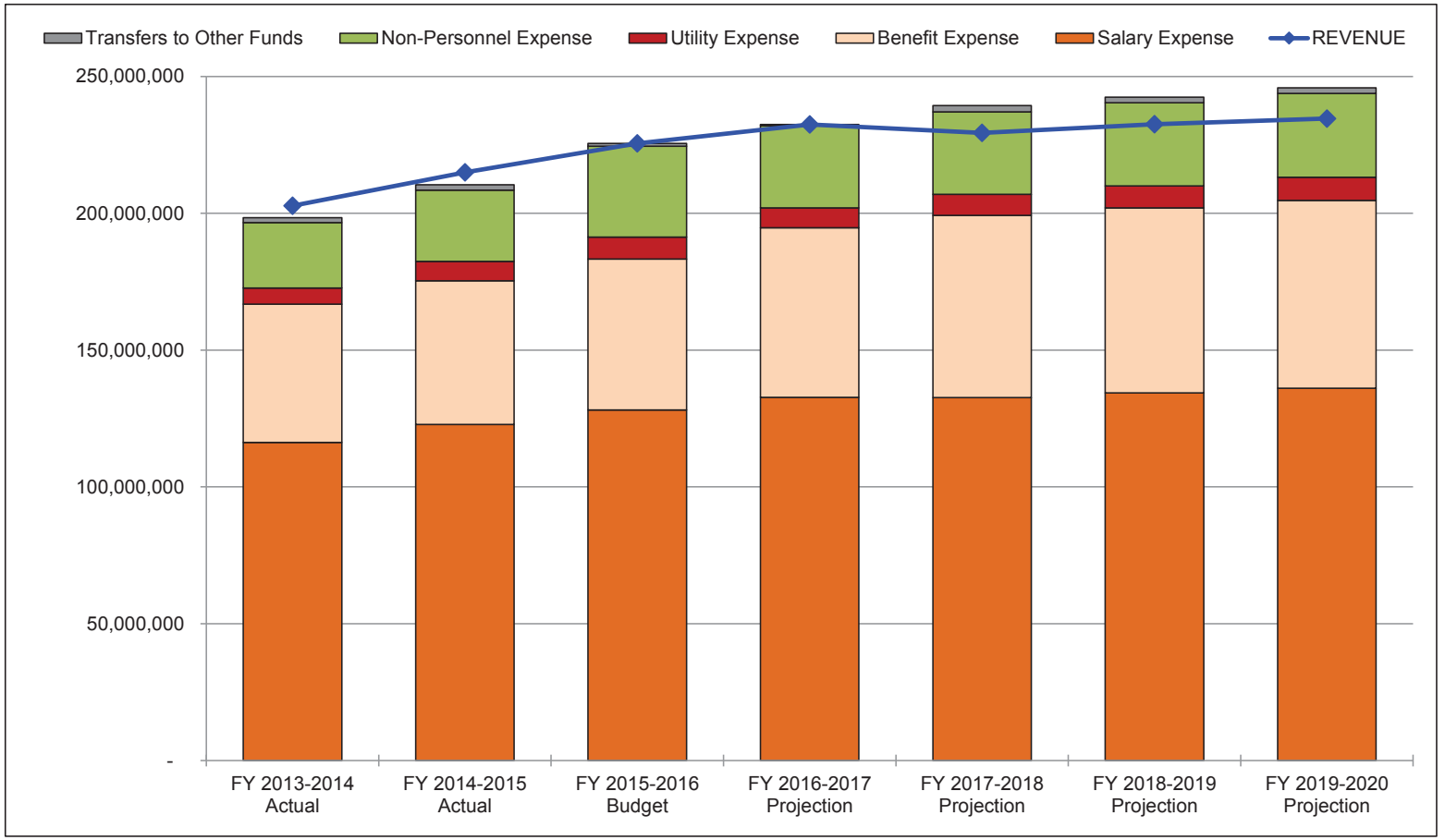
General Fund Long-Term Forecast

	FY 2013-2014 Actuals	FY 2014-2015 Actuals	FY 2015-2016 Budget	FY 2016-2017 Projection	FY 2017-2018 Projection	FY 2018-2019 Projection	FY 2019-2020 Projection
Enrollment	**17,477**	**17,757**	**18,466**	**18,819**	**19,017**	**19,198**	**19,249**
REVENUE							
Borough Support	$ 51,226,720	$ 51,291,720	$ 52,680,472	$ 55,841,300	$ 57,516,539	$ 59,242,035	$ 61,019,296
Other Local Receipts - student & user fees	$ 424,612	$ 430,864	$ 475,002	$ 400,000	$ 400,000	$ 400,000	$ 400,000
State Foundation	$ 144,272,582	$ 155,573,835	$ 163,320,072	$ 168,299,504	$ 169,710,794	$ 171,109,712	$ 171,427,284
State Energy Relief Funds	$ 2,996,786	$ 5,300,487	$ -	$ -	$ -	$ -	$ -
Student Safety & Security	$ 2,517,299	$ -	$ -	$ -	$ -	$ -	$ -
Federal Revenue	$ 1,143,256	$ 2,373,430	$ 1,742,384	$ 1,793,363	$ 1,793,363	$ 1,793,363	$ 1,793,363
Transfers from Other Funds	$ 167,000	$ -	$ 1,395,243	$ -	$ -	$ -	$ -
Total Revenue	**$ 202,748,255**	**$ 214,970,336**	**$ 219,613,173**	**$ 226,334,167**	**$ 229,420,696**	**$ 232,545,110**	**$ 234,639,943**
Use of Unassigned Fund Balance	**$ -**	**$ -**	**$ 5,894,962**	**$ 6,145,240**	**$ -**	**$ -**	**$ -**
Total Projectected Revenue & Fund Balance	**$ 202,748,255**	**$ 214,970,336**	**$ 225,508,135**	**$ 232,479,407**	**$ 229,420,696**	**$ 232,545,110**	**$ 234,639,943**
	$ 1,669,620	$ 216,639,956					
EXPENSE							
Personnel Costs							
Salaries	$ 116,259,637	$ 122,821,074	$ 128,148,190	$ 132,730,237	$ 132,615,072	$ 134,324,167	$ 136,078,322
Benefits	$ 50,567,685	$ 52,500,607	$ 55,140,618	$ 61,976,527	$ 66,652,510	$ 67,633,659	$ 68,642,456
Non-Personnel Costs							
Utilities	$ 5,896,586	$ 7,084,208	$ 7,986,626	$ 7,310,280	$ 7,675,794	$ 8,059,584	$ 8,462,564
Non-Personnel Costs	$ 23,914,017	$ 26,055,980	$ 33,256,602	$ 30,035,469	$ 30,144,009	$ 30,361,267	$ 30,595,906
Total Expenditures	**$ 196,637,925**	**$ 208,461,869**	**$ 224,532,036**	**$ 232,052,513**	**$ 237,087,385**	**$ 240,378,677**	**$ 243,779,248**
Transfers to Other Funds	$ 1,724,127	$ 2,015,261	$ 976,099	$ 426,894	$ 2,262,821	$ 2,111,813	$ 2,096,610
Total Expenditures	**$ 198,362,052**	**$ 210,477,130**	**$ 225,508,135**	**$ 232,479,407**	**$ 239,350,206**	**$ 242,490,490**	**$ 245,875,858**
Excess (Deficit)	**$ 4,386,203**	**$ 4,493,206**	**$ -**	**$ -**	**$ (9,929,510)**	**$ (9,945,380)**	**$ (11,235,915)**
Starting Unassigned Fund Balance	**$ 6,582,546**	**$ 10,809,725**	**$ 14,278,535**	**$ 8,383,573**	**$ 2,238,333**	**$ -**	**$ -**
Ending Unassigned Fund Balance	**$ 10,809,725**	**$ 14,278,535**	**$ 8,383,573**	**$ 2,238,333**	**$ -**	**$ -**	**$ -**

* Excluded On-Behalf Amounts

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General Fund Long-Term Forecast



	FY 2013-2014 Actual	FY 2014-2015 Actual	FY 2015-2016 Budget	FY 2016-2017 Projection	FY 2017-2018 Projection	FY 2018-2019 Projection	FY 2019-2020 Projection
ENROLLMENT	17,477	17,757	18,466	18,819	19,017	19,198	19,249
REVENUE	$ 202,748,255	$ 214,970,336	$ 225,508,135	$ 232,479,407	$229,420,696	$ 232,545,110	$ 234,639,943
EXPENSE	$ 198,362,052	$ 210,477,130	$ 225,508,135	$ 232,479,407	$239,350,206	$ 242,490,490	$ 245,875,858
EXCESS (DEFICIT)	**$ 4,386,203**	**$ 4,493,206**	**$ -**	**$ -**	**$ (9,929,510)**	**$ (9,945,380)**	**$ (11,235,915)**

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Matanuska-Susitna Borough School District
2016-2017 Budget

Fund: 100 General Fund
Location: Summary of All Locations
Date: 6/1/2016

	Current 2015-16 Budget	2016-17 Projection	2017-18 Projection	2018-19 Projection	2019-20 Projection
ADM Enrollment	18,465.59	18,819.00	19,017.00	19,198.00	19,249.00
PERSONNEL SERVICES					
310 Certificated Salaries	$ 94,149,382	$ 97,384,825	$ 96,317,916	$ 97,042,908	$ 97,779,500
320 Non-Certificated Salaries	33,998,808	35,345,412	36,297,156	37,281,259	38,298,822
360 Employee Benefits	55,140,618	61,976,527	66,652,510	67,633,659	68,642,456
Subtotal Personnel Services	**183,288,808**	**194,706,764**	**199,267,582**	**201,957,827**	**204,720,779**
NON PERSONNEL SERVICES					
410 Professional & Technical Svc	3,018,136	3,405,250	3,405,250	3,405,250	3,405,250
420 Staff Travel	925,948	805,846	805,846	805,846	805,846
425 Student Travel	692,114	700,526	700,526	700,526	700,526
430 Utilities	1,975,450	1,731,740	1,818,327	1,909,244	2,004,706
435 Energy	6,011,176	5,578,540	5,857,467	6,150,340	6,457,858
440 Purchased Services	8,883,558	8,522,826	8,522,826	8,522,826	8,522,826
445 Insurance & Bond Premiums	2,492,469	2,514,564	2,715,729	2,932,987	3,167,626
450 Supplies & Materials	17,060,228	13,467,499	13,467,499	13,467,499	13,467,499
480 Tuition	97,500	92,625	-	-	-
490 Other Expenses	470,138	730,896	730,896	730,896	730,896
495 Indirect	(985,420)	(677,163)	(677,163)	(677,163)	(677,163)
510 Equipment	601,932	472,600	472,600	472,600	472,600
550 Transfers to Other Funds	976,099	426,894	2,262,821	2,111,813	2,096,610
Subtotal Non Personnel	**42,219,327**	**37,772,643**	**40,082,624**	**40,532,663**	**41,155,080**
TOTAL PROJECTED EXPENSES	**$ 225,508,135**	**$ 232,479,407**	**$ 239,350,206**	**$ 242,490,490**	**$ 245,875,859**

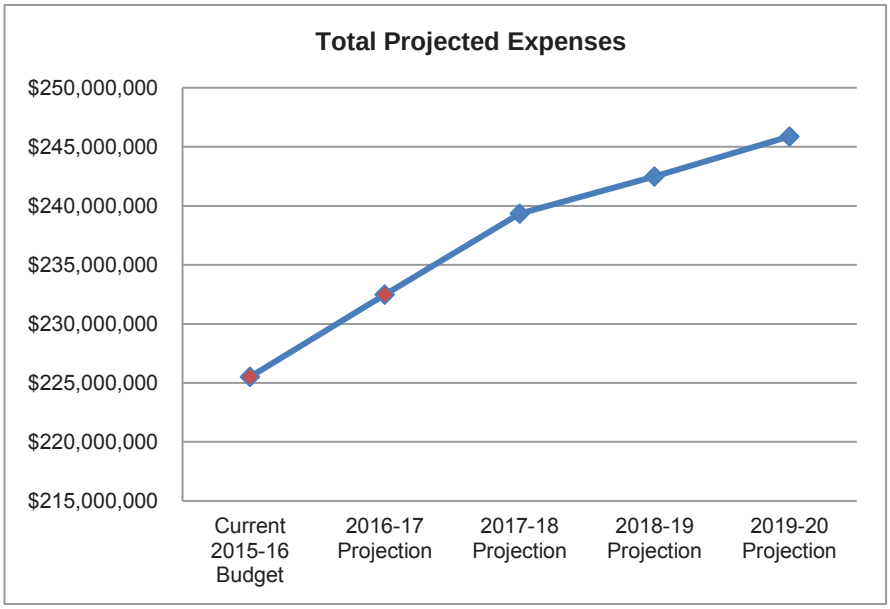


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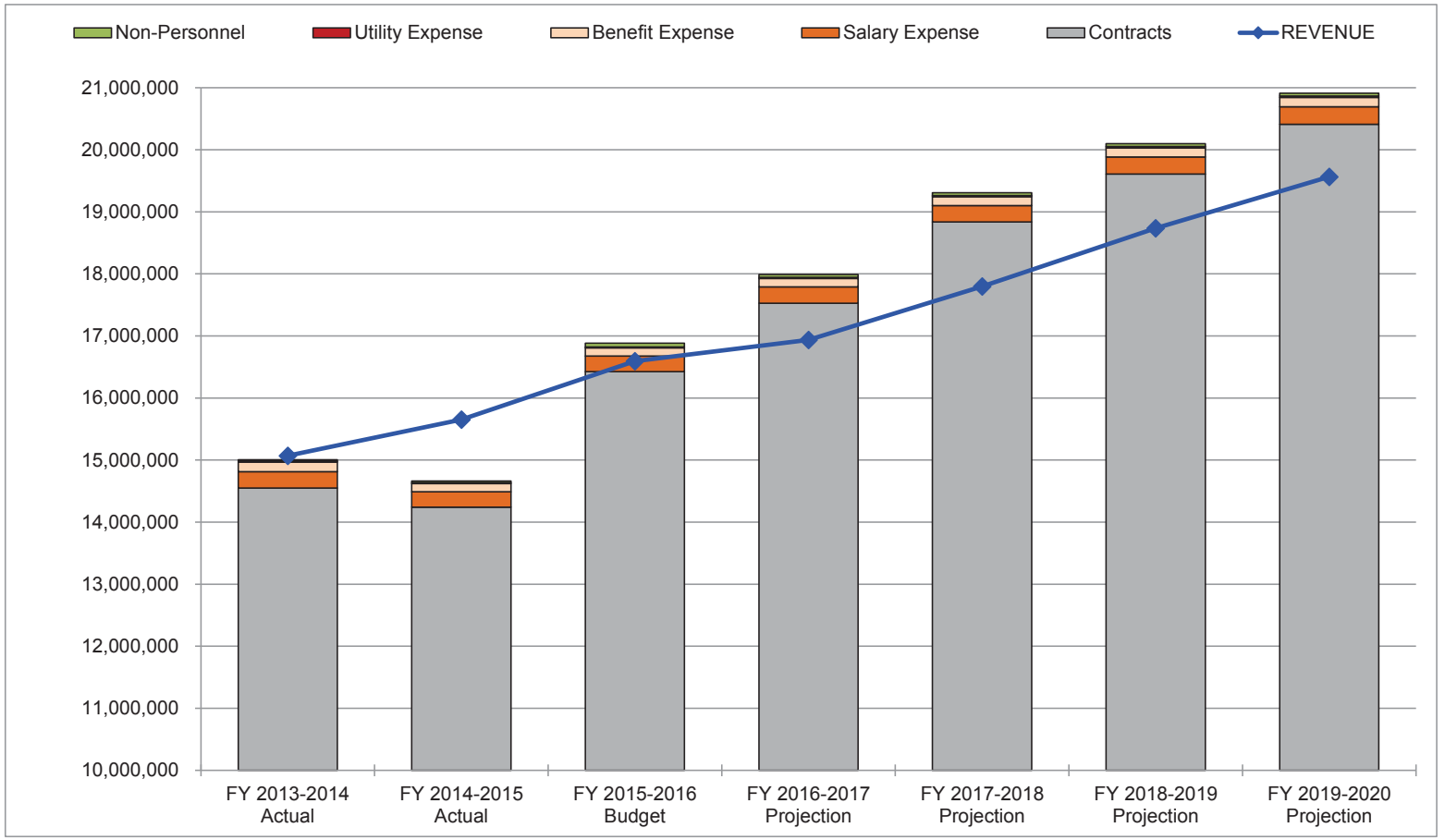
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Transportation Fund Long-Term Forecast

	FY 2013-2014 Actuals	FY 2014-2015 Actuals	FY 2015-2016 Budget	FY 2016-2017 Projection	FY 2017-2018 Projection	FY 2018-2019 Projection	FY 2019-2020 Projection
Enrollment	**17,477**	**17,757**	**18,466**	**18,819**	**19,017**	**19,198**	**19,249**
REVENUE							
State - Student Transportation	$ 15,069,807	$ 15,651,855	$ 16,591,987	$ 16,937,700	$ 17,796,450	$ 18,735,444	$ 19,565,328
Transfers from Other Funds	-	-	-	-	-	-	-
Total Revenue	**15,069,807**	**15,651,855**	**16,591,987**	**16,937,700**	**17,796,450**	**18,735,444**	**19,565,328**
Use of Fund Balance	**-**	**-**	**-**	**1,053,832**	**-**	**-**	**-**
Total Revenue & Fund Balance	**$ 15,069,807**	**$ 15,651,855**	**$ 16,591,987**	**$ 17,991,532**	**$ 17,796,450**	**$ 18,735,444**	**$ 19,565,328**
EXPENSES							
Personnel Costs							
Salaries	$ 246,305	$ 253,526	$ 250,848	$ 262,923	$ 265,820	$ 274,858	$ 284,203
Benefits	132,684	129,145	132,517	$ 138,327	$ 141,584	$ 146,149	$ 150,865
Non-Personnel Costs							
Utilities	16,035	12,714	16,559	19,150	20,108	21,114	22,170
Contracts	14,242,137	14,897,357	16,423,865	17,525,865	18,836,391	19,609,659	20,409,105
Non-Personnel Costs	26,547	21,234	59,870	45,267	45,368	45,477	45,595
Total Expenditures	**$ 14,663,708**	**$ 15,313,976**	**$ 16,883,659**	**$ 17,991,532**	**$ 19,309,271**	**$ 20,097,257**	**$ 20,911,938**
Net Ending Unassigned Fund Balance (Deficit)	**406,099**	**337,879**	**(291,672)**	**-**	**(1,512,821)**	**(1,361,813)**	**(1,346,610)**
Ending Fund Balance	**$ 1,144,022**	**$ 1,481,901**	**$ 1,190,229**	**$ 136,397**	**$ -**	**$ -**	**$ -**

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Transportation Fund Long-Term Forecast



	FY 2013-2014 Actual	FY 2014-2015 Actual	FY 2015-2016 Budget	FY 2016-2017 Projection	FY 2017-2018 Projection	FY 2018-2019 Projection	FY 2019-2020 Projection
ENROLLMENT	17,477	17,757	18,466	18,819	19,017	19,198	19,249
REVENUE	$ 15,069,807	$ 15,651,855	$ 16,591,987	$ 16,937,700	$ 17,796,450	$ 18,735,444	$ 19,565,328
EXPENSE	$ 14,663,708	$ 15,313,976	$ 16,883,659	$ 17,991,532	$ 19,309,271	$ 20,097,257	$ 20,911,938
EXCESS (DEFICIT)	**$ 406,099**	**$ 337,879**	**$ (291,672)**	**$ (1,053,832)**	**$ (1,512,821)**	**$ (1,361,813)**	**$ (1,346,610)**

The gap between Revenues and Expenses is made up by transfers from the General Fund subsidizing the Transportation Fund.

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Fund: 205 Student Trasportation
Location: 512 Trasportation
Date: 6/1/2016

	Current 2015-16 Budget	2016-17 Projection	2017-18 Projection	2018-19 Projection	2019-20 Projection
ADM Enrollment	**18,465.59**	**18,819.00**	**19,017.00**	**19,198.00**	**19,249.00**
REVENUE					
065 Student Transportation	$ 16,591,987	$ 16,937,700	$ 17,796,450	$ 18,735,444	$ 19,565,328
230 Sale of Property & Equipment	-	-	-	-	-
Revenue	**$ 16,591,987**	**$ 16,937,700**	**$ 17,796,450**	**$ 18,735,444**	**$ 19,565,328**
EXPENSES					
310 Certificated Salaries	-	-	-	-	-
320 Non-Certificated Salaries	250,848	262,923	265,820	274,858	284,203
360 Employee Benefits	132,517	138,327	141,584	146,149	150,865
410 Professional & Technical Svc	-	-	-	-	-
420 Staff Travel	-	-	-	-	-
425 Student Travel	-	-	-	-	-
430 Utilities	11,747	13,400	14,070	14,774	15,513
435 Energy	4,812	5,750	6,038	6,340	6,657
440 Purchased Services	16,423,865	17,525,865	18,836,391	19,609,659	20,409,105
445 Insurance & Bond Premiums	1,267	1,267	1,368	1,477	1,595
450 Supplies & Materials	39,603	26,000	26,000	26,000	26,000
487 Transportation in Leiu	18,000	18,000	18,000	18,000	18,000
490 Other Expenses	1,000	-	-	-	-
510 Equipment	-	-	-	-	-
527 Contingency	-	-	-	-	-
Expenses	**$ 16,883,659**	**$ 17,991,532**	**$ 19,309,271**	**$ 20,097,257**	**$ 20,911,938**
Excess (Deficiency)	(291,672)	(1,053,832)	(1,512,821)	(1,361,813)	(1,346,610)
Beginning Fund Balance	1,481,901	1,190,229	136,397	-	-
Ending Fund Balance	**$ 1,190,229**	**$ 136,397**	**$ -**	**$ -**	**$ -**

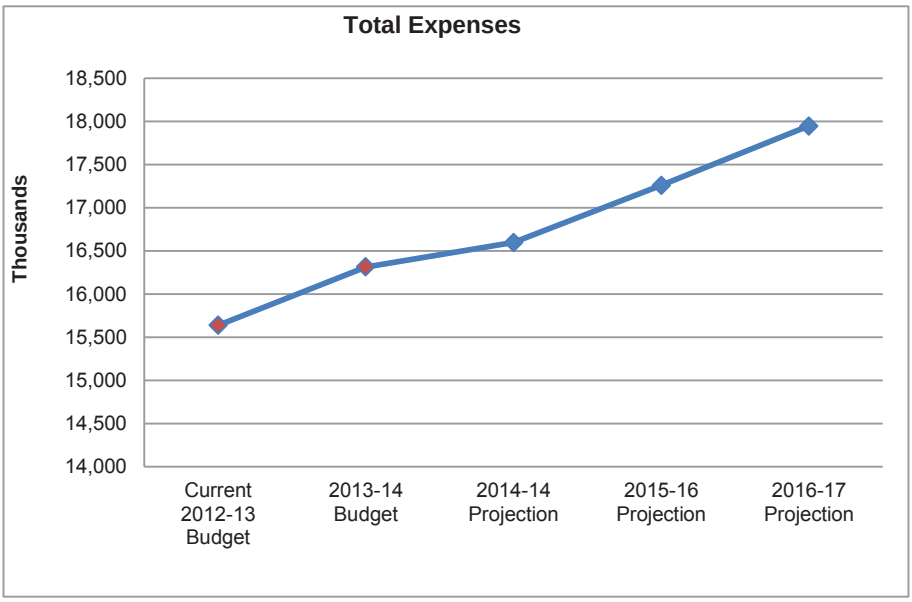


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MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

Informational Section

We prepare all students for success

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General Fund Revenue

Local Appropriation	$ 55,841,300	24.02%
Other Local Revenue	400,000	0.18%
State Revenue	168,299,504	72.39%
Federal Revenue	1,793,363	0.77%
Allocation of Fund Balance	6,145,240	2.64%
Total Revenue Budget	$ 232,479,407	100.00%

As this chart illustrates, the primary source of funding for the Matanuska-Susitna Borough School District is the State of Alaska. The Matanuska-Susitna Borough funds the District's local contribution through an annual funding appropriation. An amount comes from the federal government in the form of Medicaid Reimbursements and includes E-Rate revenue.

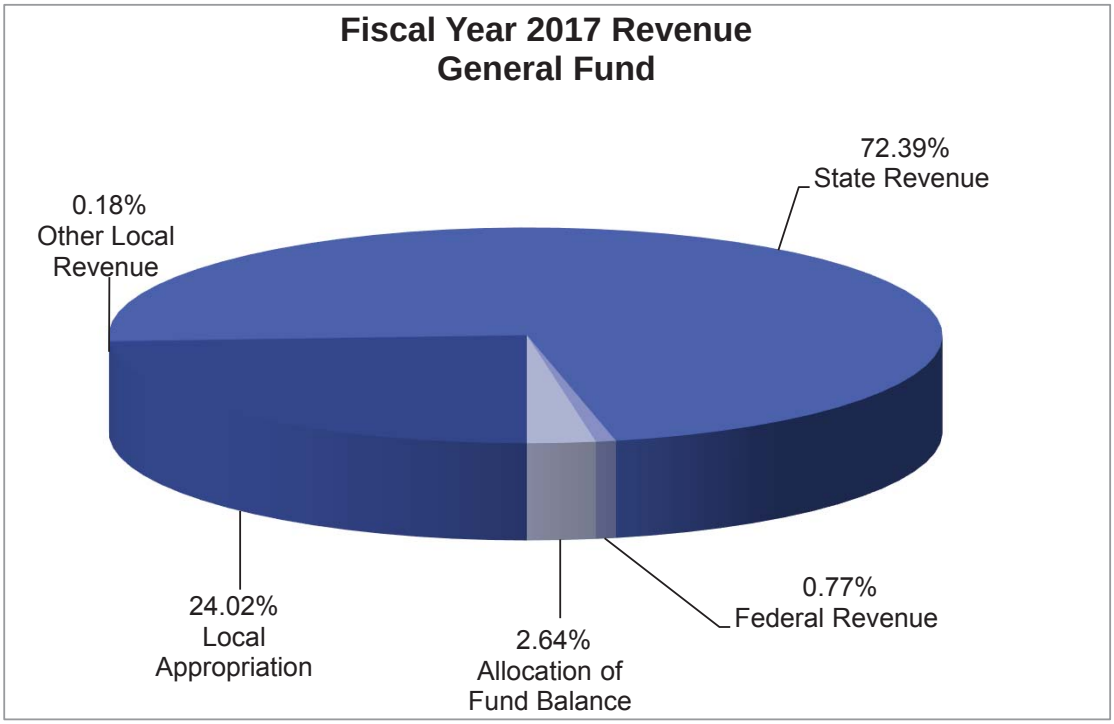


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General Fund Expense by Function

Regular Instruction	$99,588,020		
Special Education - Instruction	37,772,977		
Special Education - Student	14,061,574		
Support Services - Student	9,375,182		
Support Services - Instruction	8,609,791		
School Administration	8,793,676		
Instruction Subtotal	$178,201,220	**$178,201,220**	**76.79%**
School Administration - Support	$10,598,083		
District Administration	1,441,293		
District Administration - Support	11,854,736		
Operations and Maintenance	25,939,586		
Community Services	-		
Pupil Activities	4,037,595		
Instructional Support Subtotal	$53,871,293	**$53,871,293**	**23.21%**
Total Expense		**$232,072,513**	**100.00%**
Transfers to Other Funds	406,894	**406,894**	
Total Expense and Transfers	$232,479,407	**$ 232,479,407**	

Per AS 14.17.520, Minimum Expenditures of Instruction, 70 percent of a school district's budget must go toward instruction. As you can see in the below chart, MSBSD easily meets this requirement.

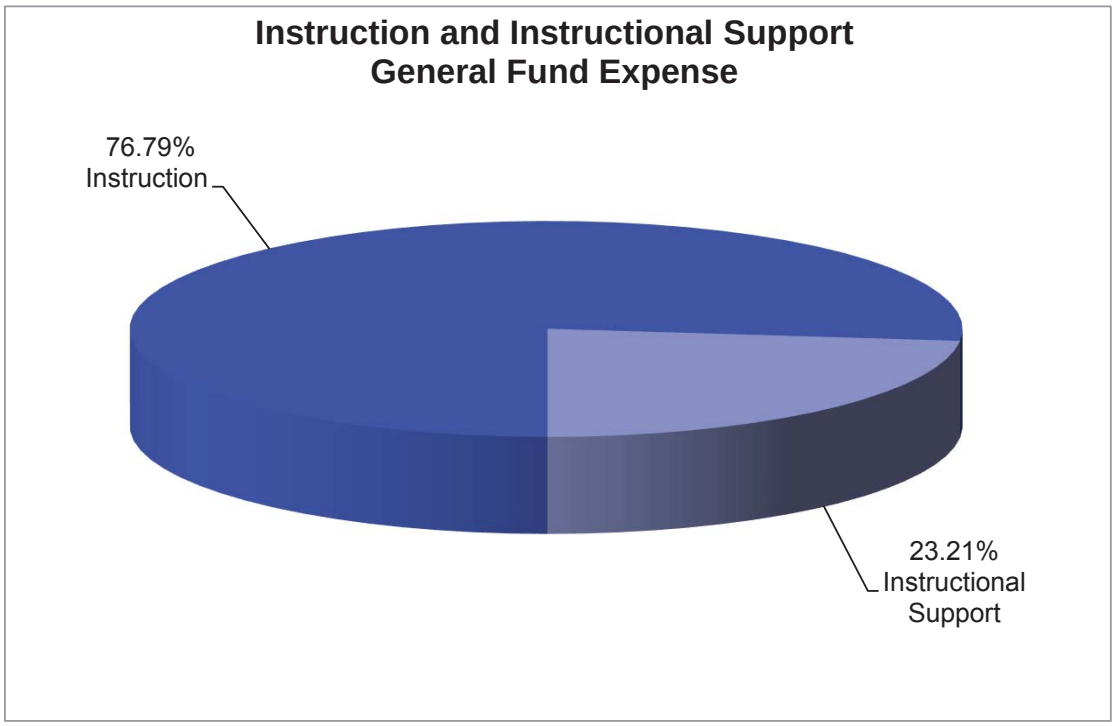


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General Fund Expense by Function
With On-Behalf

Regular Instruction	$109,436,452		
Special Education - Instruction	40,711,787		
Special Education - Student	15,255,768		
Support Services - Student	10,291,409		
Support Services - Instruction	9,297,257		
School Administration	9,882,786		
Instruction Subtotal	194,875,459	**$ 194,875,459**	**77.89%**
School Administration - Support	$10,910,263		
District Administration	1,510,726		
District Administration - Support	12,109,274		
Operations and Maintenance	26,330,862		
Community Services			
Pupil Activities	4,462,837		
Instructional Support Subtotal	55,323,962	**55,323,962**	**22.11%**
Total Expense		**$ 250,199,421**	**100.00%**
Transfers to Other Funds	406,894	**406,894**	
Total Expense and Transfers	250,606,315	**$ 250,606,315**	

Per AS 14.17.520, Minimum Expenditures of Instruction, 70 percent of a school district's budget must go toward instruction. As you can see in the below chart, MSBSD easily meets this requirement.

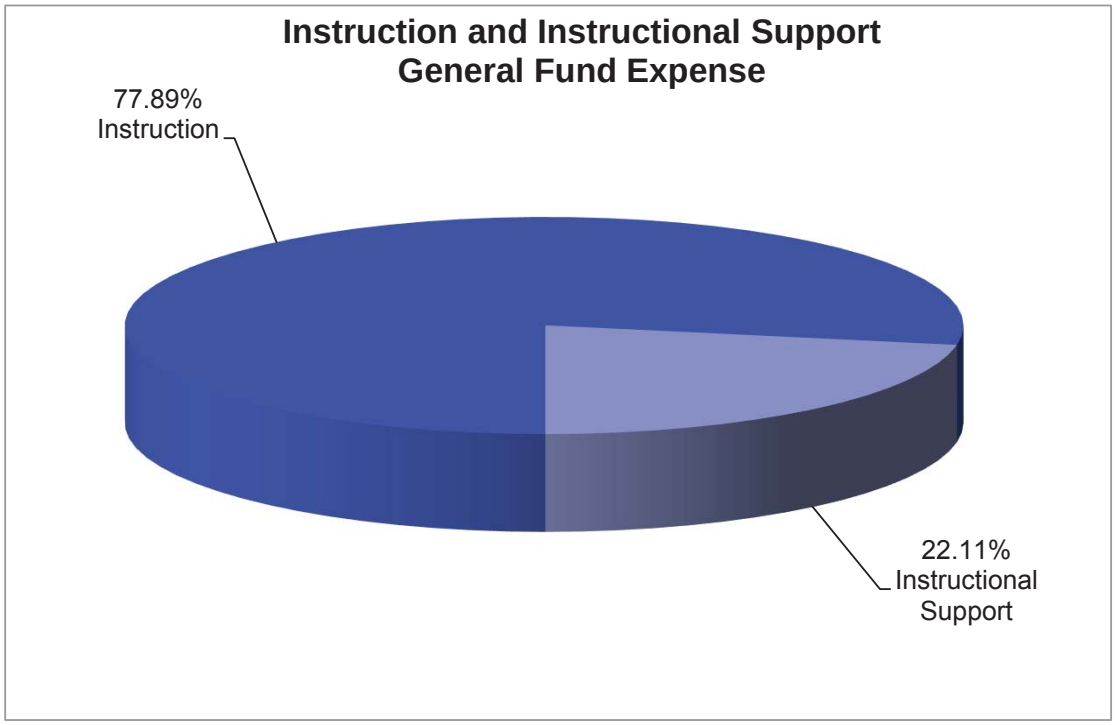


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General Fund Expense by Object

Certified Salaries	$97,384,825	41.90%
Non-Certified Salaries	35,345,412	15.20%
Employee Benefits	61,976,527	26.66%
Professional/Technical Services	3,405,250	1.46%
Travel	1,506,372	0.65%
Utilities	7,310,280	3.14%
Purchased Services	11,037,390	4.75%
Supplies	13,467,499	5.79%
Tuition & Stipends	92,625	0.04%
Other Expenses	53,733	0.02%
Equipment	472,600	0.20%
Transfer to Other Funds	426,894	0.18%
	$ 232,479,407	99.99%

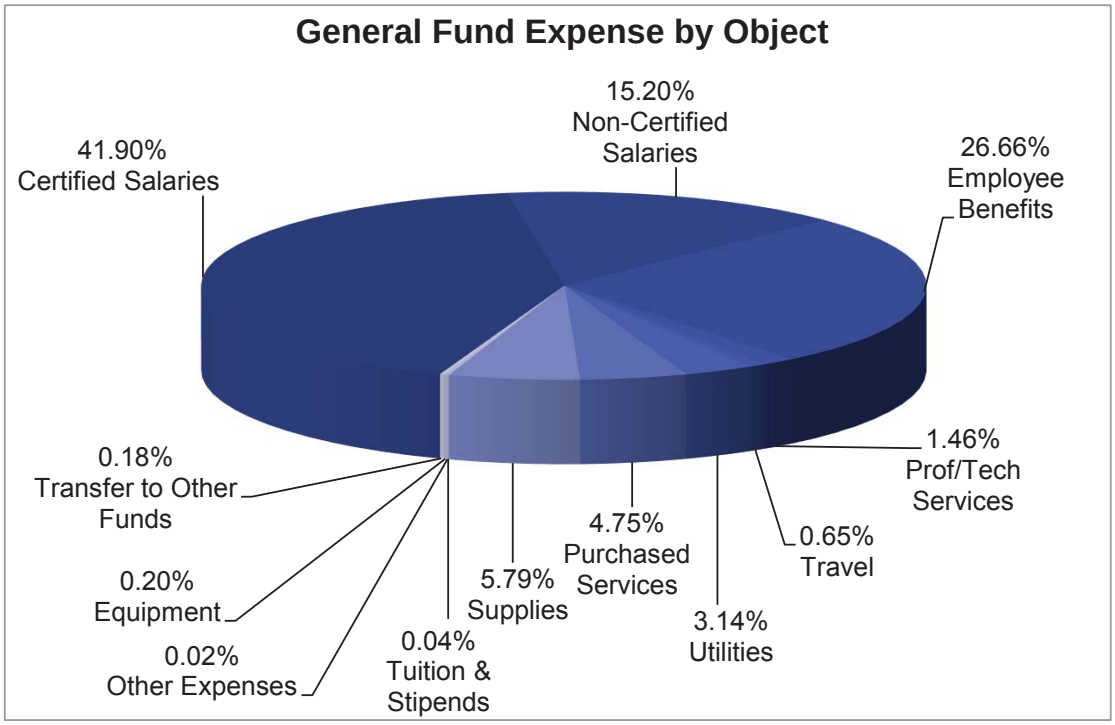


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General Fund Expense by Object
With On-Behalf

Certified Salaries	$97,384,825	38.87%
Non-Certified Salaries	35,345,412	14.10%
Employee Benefits	80,103,435	31.96%
Professional/Technical Services	3,405,250	1.36%
Travel	1,506,372	0.60%
Utilities	7,310,280	2.92%
Purchased Services	11,037,390	4.40%
Supplies	13,467,499	5.37%
Tuition & Stipends	92,625	0.04%
Other Expenses	53,733	0.02%
Equipment	472,600	0.19%
Transfer to Other Funds	426,894	0.17%
	$250,606,315	100.00%

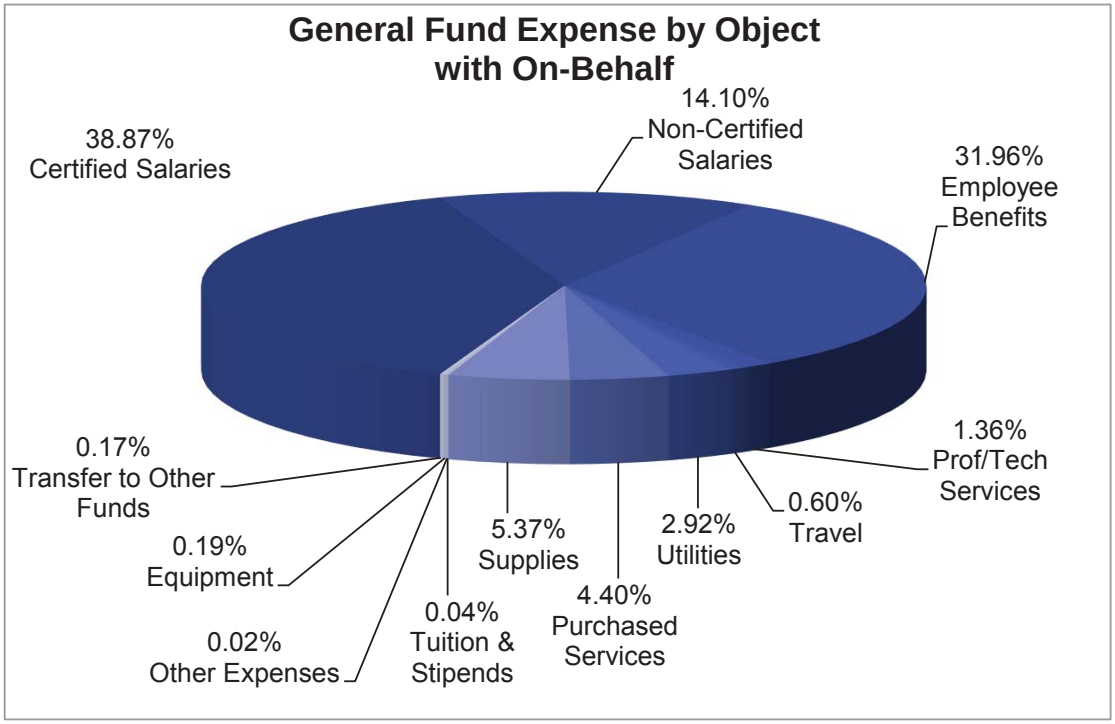


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All Governmental Funds Revenues
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
REVENUE FROM LOCAL SOURCES:										
Borough Direct Appropriation	$ 38,080,405	$ 38,021,951	$ 41,758,620	$ 44,012,143	$ 43,964,884	$ 48,078,905	$ 48,048,419	$ 48,845,260	$ 51,226,720	$ 51,291,720
E-Rate Reimbursement	301,567	395,033	482,893	320,588	381,036	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.
Food Services	1,539,584	1,632,405	1,551,587	1,555,972	1,449,019	1,340,169	1,401,593	1,238,418	1,143,678	1,108,593
Earnings On Investments	-	23	97	89	35	988	651	373	351	1,185
Other Local Revenue	413,749	703,043	1,440,657	1,618,700	3,203,579	2,050,752	1,660,026	2,113,217	7,504,075	6,635,854
Tuition From Students	-	-	-	-	-	-	-	-	-	-
Total Revenue From Local Sources	**40,335,305**	**40,752,455**	**45,233,854**	**47,507,492**	**48,998,553**	**51,470,814**	**51,110,689**	**52,197,268**	**59,874,824**	**59,037,352**
REVENUE FROM STATE SOURCES:										
Foundation Program	92,084,230	101,688,532	101,599,107	113,640,165	123,440,655	132,987,274	139,119,165	141,276,085	143,796,099	155,076,933
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
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
Other State Revenue	10,863,356	11,214,127	11,333,927	11,652,431	11,730,340	12,133,717	14,793,929	15,835,467	16,164,379	17,283,941
Total Revenue From State Sources	**102,947,586**	**112,902,659**	**149,798,952**	**150,464,860**	**155,909,821**	**169,243,955**	**185,486,951**	**198,825,664**	**206,997,272**	**431,947,912**
REVENUE FROM FEDERAL SOURCES:										
Direct	1,948,311	1,860,647	804,561	569,630	799,667	968,294	1,271,425	1,457,073	1,073,904	852,066
E-Rate	-	-	-	-	-	373,968	956,307	818,873	977,158	1,222,684
Medicaid Reimbursement	-	-	-	-	-	223,583	1,032,785	1,005,974	166,098	1,150,746
AK & Other Intermediate Agencies	13,608,491	12,550,238	13,733,079	14,544,323	18,757,991	28,981,400	17,429,596	17,566,958	16,641,195	16,443,827
Total Revenue From Federal Sources	**15,556,802**	**14,410,885**	**14,537,640**	**15,113,953**	**19,557,658**	**30,547,245**	**20,690,113**	**20,848,878**	**18,858,355**	**19,669,323**
REVENUE TOTALS	**$ 158,839,693**	**$ 168,065,999**	**$ 209,570,446**	**$ 213,086,305**	**$ 224,466,032**	**$ 251,262,014**	**$ 257,287,753**	**$ 271,871,810**	**$ 285,730,451**	**$ 510,654,587**

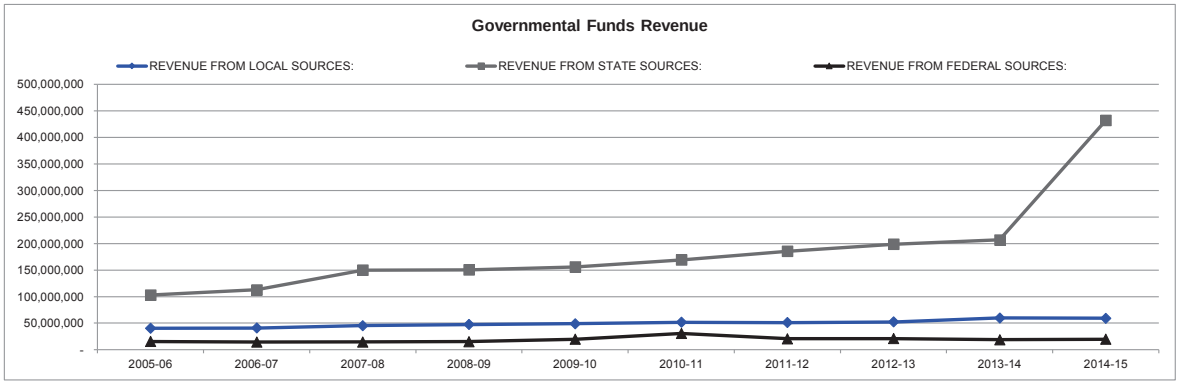


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All Governmental Funds Expenditures
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Instruction	$ 69,305,111	$ 73,582,426	$ 93,792,972	$ 94,133,794	$ 94,601,470	$ 101,676,435	$ 102,652,990	$ 111,528,252	$ 115,177,488	$ 133,133,390
Special Education Instruction	19,318,141	20,231,689	25,086,016	29,629,313	31,328,062	34,791,877	34,635,679	37,990,290	39,598,495	44,347,523
Special Education Support Svc. - Students	7,678,486	7,190,877	10,065,884	10,652,847	11,810,969	12,562,755	13,424,756	14,444,346	14,890,203	18,887,579
Support Services - Students	5,647,454	6,081,659	7,640,084	7,783,258	7,684,522	9,372,873	9,134,244	10,142,769	10,221,597	11,371,555
Support Services - Instruction	5,978,661	7,366,001	10,431,903	10,201,097	9,619,364	13,789,623	11,608,145	12,929,046	11,920,978	15,877,378
School Administration	5,234,750	5,433,824	7,150,509	7,492,197	7,078,405	8,961,567	8,644,008	9,251,490	9,750,103	12,258,280
School Administration Support Services	5,827,946	6,227,850	7,324,869	8,083,649	8,502,451	8,445,556	8,690,991	9,321,729	10,237,800	10,151,374
District Administration	1,466,630	827,700	1,426,966	1,420,554	1,652,256	2,081,487	2,183,125	2,510,421	2,381,199	2,652,052
District Administration Support Services	7,297,020	6,245,949	7,594,026	8,676,686	9,418,471	11,127,927	11,124,510	11,152,661	11,473,216	10,321,568
Operations And Maintenance Of Plant	16,392,089	15,946,695	17,919,168	19,326,776	20,764,598	20,186,592	24,642,884	23,314,018	23,899,444	23,926,623
Student Activities	2,174,315	1,889,120	2,840,204	2,952,583	2,853,439	3,619,406	3,817,866	4,127,474	4,261,180	4,580,399
Student Transportation Service	9,372,054	10,194,656	10,464,368	11,174,965	11,954,203	12,528,426	14,054,946	14,984,891	14,625,526	15,281,946
Adult And Continuing Education Instruction	-	-	9,473	12,288	-	-	-	-	-	-
Community Services	-	-	-	-	166,234	170,616	71,929	28,425	33,206	27,159
Food Services	4,492,609	4,795,331	5,137,889	5,683,849	5,729,154	5,842,775	6,102,001	6,227,749	6,158,475	6,521,325
Capital Outlay	-	-	-	54,507	51,860	146,825	204,284	1,086,884	2,561,948	1,702,221
TOTAL EXPENDITURES	**$ 160,185,266**	**$ 166,013,777**	**$ 206,884,331**	**$ 217,278,363**	**$ 223,215,458**	**$ 245,304,740**	**$ 250,992,358**	**$ 269,040,445**	**$ 277,190,858**	**$ 311,040,372**

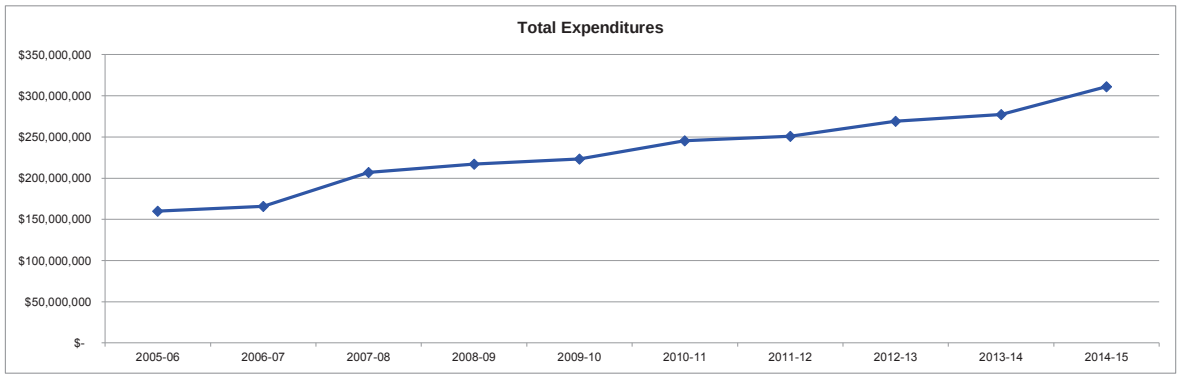


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Fund Balances of Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2013-14
GENERAL FUND										
Nonspendable	$ 318,387	$ 283,385	$ 411,392	$ 489,920	$ 851,140	$ 962,784	$ 2,125,081	$ 1,344,040	$ 1,503,064	$ 1,623,546
Restricted	-	-	-	-	-	-	-	-	-	90,914
Committed	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	1,563,455	3,514,629	747,819	1,132,482	1,400,935	1,699,886	6,582,546	10,809,725	14,278,535
Total General Fund	**$ 818,387**	**$ 2,346,840**	**$ 4,426,021**	**$ 1,737,739**	**$ 2,483,622**	**$ 2,863,719**	**$ 4,324,967**	**$ 8,426,586**	**$ 12,812,789**	**$ 16,492,995**
ALL OTHER GOVERNMENTAL FUNDS										
Nonspendable, Reported In:										
Special Revenue Funds	-	-	-	-	-	540,394	540,361	645,710	630,557	633,195
Restricted	5,468	5,491	5,588	5,677	5,712	5,745	5,764	5,768	5,772	5,776
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
Assigned, Reported In:										
Special Revenue Funds	-	-	-	-	-	1,529,129	1,321,630	835,841	1,195,490	1,499,642
Unassigned, Reported In:										
Special Revenue Funds	283,647	1,675,102	2,216,664	1,985,082	1,675,402	(540,394)	-	-	-	-
Total All Other Governmental Funds	**$ 289,115**	**$ 1,680,593**	**$ 2,222,252**	**$ 2,107,997**	**$ 2,557,303**	**$ 8,762,607**	**$ 9,868,495**	**$ 7,568,112**	**$ 7,727,645**	**$ 8,792,733**
Total Fund Balance for All Funds	**$ 1,107,502**	**$ 4,027,433**	**$ 6,648,273**	**$ 3,845,736**	**$ 5,040,925**	**$ 11,626,326**	**$ 14,193,462**	**$ 15,994,698**	**$ 20,540,434**	**$ 25,285,728**

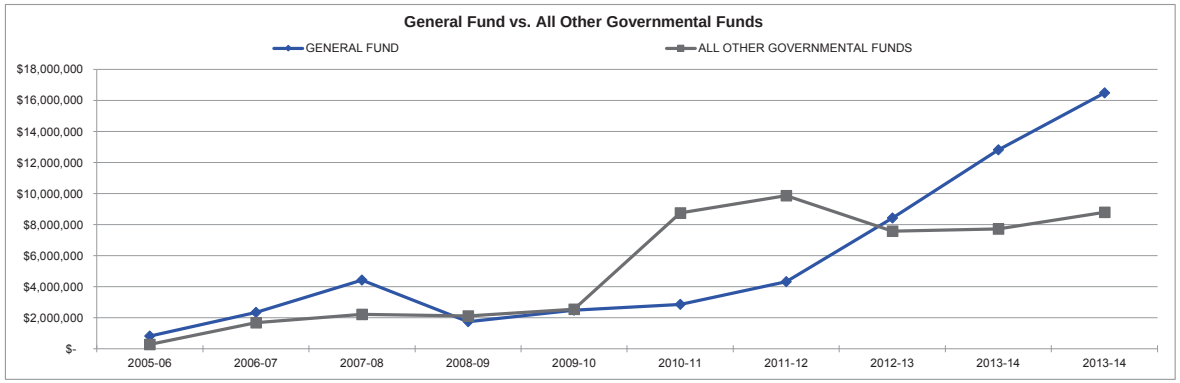


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ENROLLMENT HISTORY & PROJECTION

Enrollment is projected using a modified two-year cohort survival analysis. This process tracks the students as they move from grade to grade. Cohort survival analysis does not account for in or out migration during times of economic uncertainty. However, the District does host an annual public meeting with a presentation from a local economist, providing an opportunity for the District to receive additional demographic updates from expert business leaders from throughout the Mat-Su Valley's community. The input from this meeting and other significant and relevant information related to the District is used as the basis for fine tuning 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. No year in the last twelve has shown a variance greater than 2%. Since enrollment makes up such a large portion of the District's State revenue calculation, the District has been able to more accurately project the revenues each fiscal year than if a different method of enrollment projection was used.

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 taken from the count period, as set by the state. This is a period of four weeks that ends the last Friday in October. That 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 14 years (with the exception of a slight drop in enrollment in the 2012-2013 school year). However, as the below graph demonstrates, the growth the District has experienced shows a trend of declining growth. In FY 2016-17, the District is projecting an additional 353 students for school year.

Enrollment Growth:
Percent Change from Prior Year

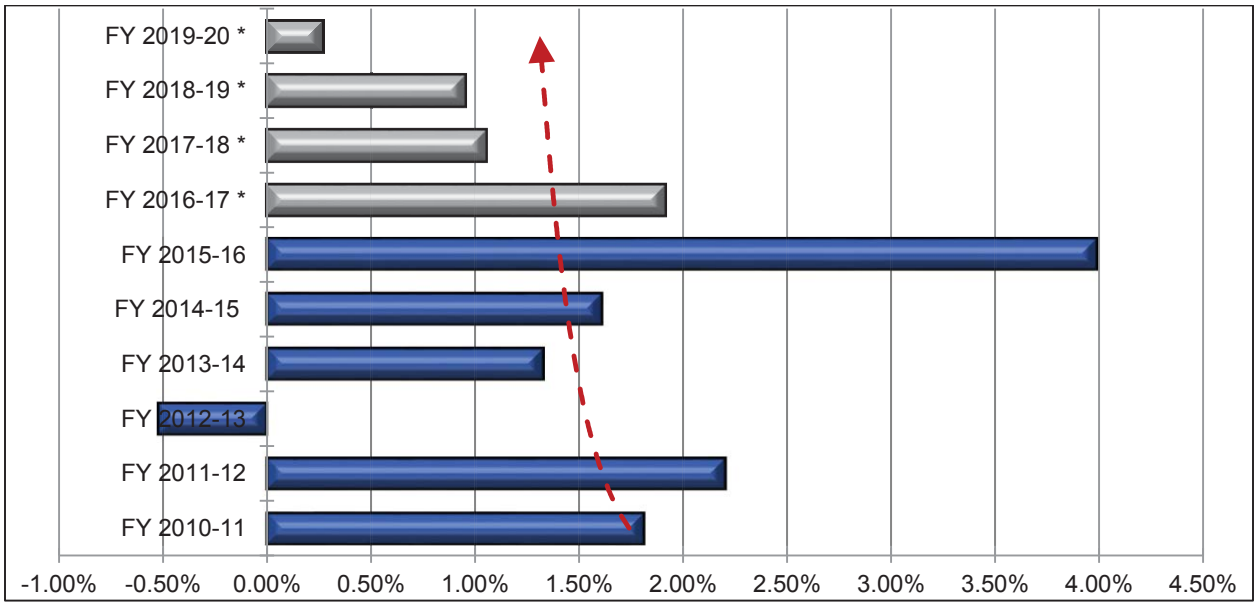
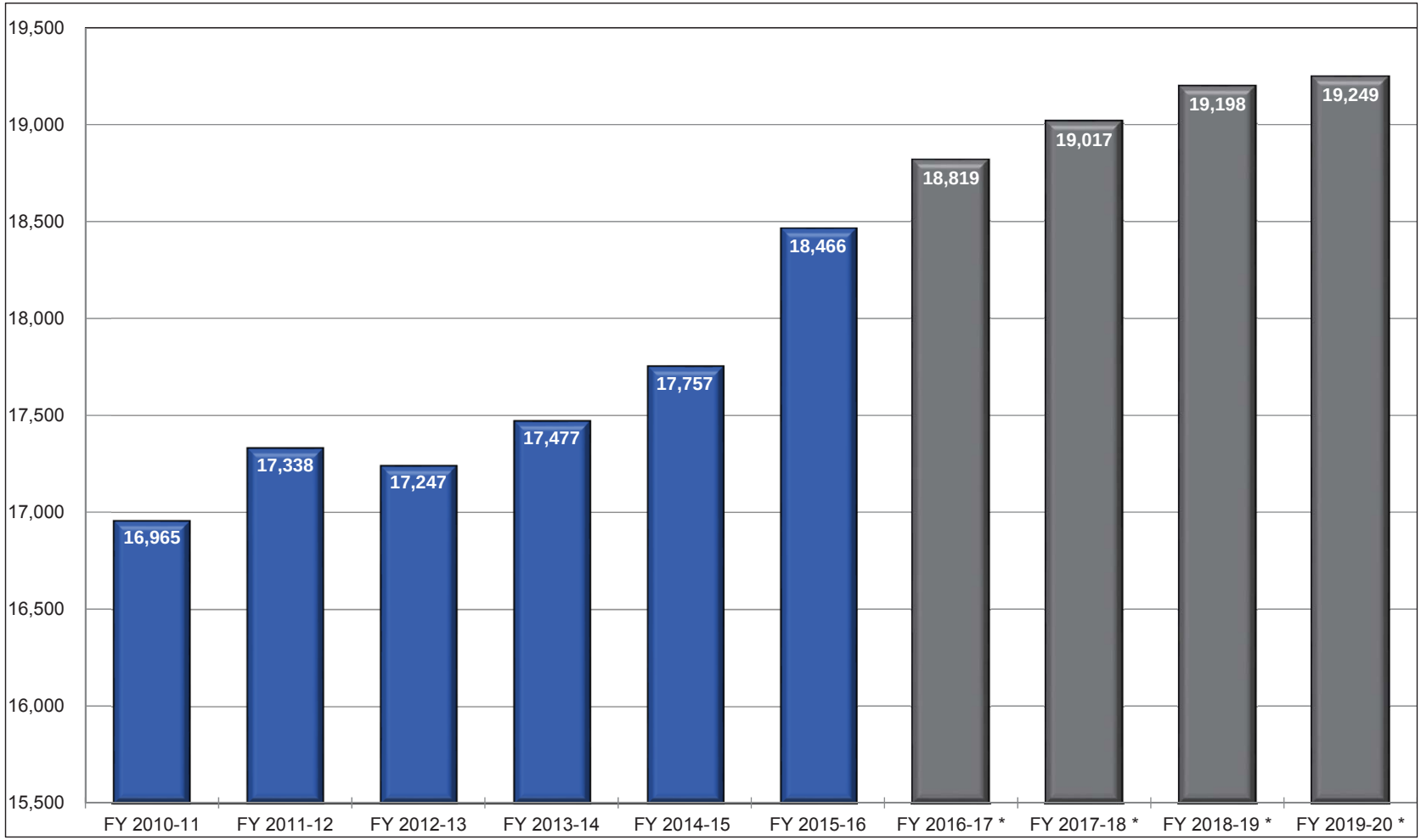


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6 Years of Historic Enrollment with 4 Years Enrollment Projection



	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17 *	FY 2017-18 *	FY 2018-19 *	FY 2019-20 *
Enrollment	16,965	17,338	17,247	17,477	17,757	18,466	18,819	19,017	19,198	19,249
Change from Prior Yr	301	373	(90)	229	281	708	353	198	181	51
% Change from Prior Yr	1.81%	2.20%	-0.52%	1.33%	1.61%	3.99%	1.91%	1.05%	0.95%	0.27%

* Projected Enrollment

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Enrollment History by Grade Level
Last Ten Fiscal Years, One Year Projection

Fiscal Year	PK	KG	1	2	3	4	5	Total Elem	6	7	8	Total MS	9	10	11	12	Total HS	Grand Total	Change	Percentage Change
2006-07	108	1,129	1,180	1,137	1,131	1,159	1,153	**6,997**	1,249	1,306	1,221	**3,776**	1,425	1,321	1,211	1,117	**5,074**	**15,847**	408	2.6%
2007-08	70	1,131	1,197	1,223	1,155	1,172	1,182	**7,130**	1,216	1,284	1,303	**3,803**	1,282	1,311	1,562	1,027	**5,182**	**16,115**	269	1.7%
2008-09	119	1,175	1,192	1,250	1,262	1,197	1,196	**7,391**	1,222	1,254	1,327	**3,803**	1,336	1,260	1,546	1,145	**5,287**	**16,481**	367	2.3%
2009-10	91	1,294	1,206	1,217	1,255	1,292	1,234	**7,590**	1,209	1,260	1,255	**3,724**	1,360	1,342	1,524	1,122	**5,349**	**16,663**	183	1.1%
2010-11	110	1,187	1,328	1,217	1,267	1,258	1,318	**7,686**	1,318	1,268	1,309	**3,895**	1,329	1,320	1,602	1,134	**5,384**	**16,964**	302	1.8%
2011-12	119	1,413	1,305	1,327	1,257	1,270	1,294	**7,984**	1,357	1,292	1,273	**3,923**	1,289	1,333	1,355	1,453	**5,431**	**17,338**	375	2.2%
2012-13	116	1,334	1,405	1,350	1,351	1,239	1,293	**8,087**	1,304	1,382	1,293	**3,979**	1,281	1,261	1,278	1,362	**5,182**	**17,247**	(89)	-0.5%
2013-14	113	1,323	1,383	1,430	1,374	1,358	1,261	**8,242**	1,298	1,297	1,379	**3,975**	1,299	1,274	1,272	1,414	**5,260**	**17,477**	230	1.3%
2014-15	94	1,348	1,380	1,417	1,458	1,410	1,408	**8,516**	1,267	1,335	1,320	**3,922**	1,386	1,312	1,269	1,353	**5,319**	**17,757**	282	1.6%
2015-16	108	1,489	1,386	1,390	1,490	1,508	1,447	**8,817**	1,451	1,314	1,392	**4,158**	1,383	1,416	1,315	1,378	**5,491**	**18,466**	709	4.0%
2016-17	*106*	*1,436*	*1,543*	*1,374*	*1,433*	*1,535*	*1,557*	***8,984***	*1,493*	*1,429*	*1,363*	***4,285***	*1,349*	*1,398*	*1,429*	*1,374*	***5,550***	***18,819***	*353*	*1.9%*

Projected Year

Source:

State of Alaska - Department of Education & Early Development
Average daily membership report for the fiscal year reporting 2015-16

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ENROLLMENT

5 Years Enrollment History with 4 Years Enrollment Projection by School

	FY 2011-2012 ADM Count	FY 2012-2013 ADM Count	FY 2013-2014 ADM Count	FY 2014-2015 ADM Count	FY 2015-2016 ADM Count	FY 2016-2017 PROJECTION	FY 2017-2018 PROJECTION	FY 2018-2019 PROJECTION	FY 2019-2020 PROJECTION
Elementary Schools									
030 Big Lake Elementary	411.80	416.97	429.45	467.95	448.60	**439.00**	413.00	407.00	391.00
032 Iditarod Elementary	354.33	364.25	337.30	311.73	347.45	**347.00**	360.00	358.00	346.00
033 Sherrod Elementary	447.90	452.20	438.95	455.30	442.30	**439.00**	440.00	443.00	442.00
034 Swanson Elementary	455.25	442.89	425.75	420.38	426.33	**425.00**	433.00	424.00	423.00
039 Snowshoe Elementary	379.73	380.40	382.44	398.90	418.30	**441.00**	454.00	467.00	476.00
041 Butte Elementary	297.35	283.58	287.00	304.65	278.10	**274.00**	260.00	253.00	236.00
043 Cottonwood Creek Elementary	372.95	428.53	445.93	467.45	504.85	**536.00**	558.00	583.00	590.00
044 Tanaina Elementary	394.65	408.40	426.03	453.23	462.29	**479.00**	472.00	463.00	471.00
045 Pioneer Peak Elementary	353.15	360.25	398.40	388.95	423.10	**435.00**	457.00	450.00	459.00
046 Larson Elementary	391.30	384.75	385.38	378.18	389.55	**389.00**	393.00	397.00	401.00
047 Finger Lake Elementary	305.93	294.18	295.59	262.80	314.88	**339.00**	359.00	357.00	358.00
048 Goose Bay Elementary	463.63	469.33	479.79	465.25	483.10	**312.00**	337.00	302.00	255.00
050 John Shaw Elementary	365.55	417.58	392.83	405.85	425.35	**433.00**	452.00	456.00	469.00
051 Meadow Lakes Elementary	410.23	400.25	412.35	439.55	433.40	**431.00**	419.00	395.00	392.00
052 Knik Elementary	399.60	403.00	439.20	458.75	494.60	**282.00**	266.00	296.00	313.00
053 Fred & Sarah Machetanz Elementary	452.00	404.63	406.53	423.45	461.85	**491.00**	498.00	520.00	528.00
054 Dena'ina Elementary	-	-	-	-	-	**400.00**	421.00	462.00	497.00
Middle Schools									
010 Palmer Middle	634.20	601.90	641.45	589.90	608.50	**576.00**	611.00	594.00	604.00
011 Wasilla Middle	824.45	826.30	798.45	719.35	524.95	**554.00**	492.00	519.00	496.00
012 Colony Middle	632.70	635.85	651.40	665.15	726.10	**768.00**	803.00	875.00	964.00
013 Teeland Middle	674.65	712.95	696.95	723.75	746.50	**784.00**	819.00	855.00	867.00
014 Houston Middle	402.60	371.65	390.10	327.35	307.15	**323.00**	367.00	386.00	384.00
High Schools									
001 Palmer High	797.25	763.50	785.45	761.89	772.04	**799.00**	762.00	757.00	758.00
003 Wasilla High	1,279.05	1,236.35	1,202.23	1,159.00	1,067.25	**956.00**	867.00	766.00	686.00
005 Colony High	1,177.54	1,094.35	1,101.75	1,120.35	1,116.80	**1,138.00**	1,224.00	1,277.00	1,336.00
007 Houston High	408.75	389.20	375.55	386.60	390.75	**368.00**	323.00	306.00	304.00
073 Mat-Su Career & Technical High	422.80	435.65	423.00	456.75	540.10	**582.00**	605.00	608.00	606.00
080 Joe Redington Jr/Sr High	-	-	-	-	459.00	**552.00**	600.00	631.00	636.00

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ENROLLMENT

5 Years Enrollment History with 4 Years Enrollment Projection by School

	FY 2011-2012 ADM Count	FY 2012-2013 ADM Count	FY 2013-2014 ADM Count	FY 2014-2015 ADM Count	FY 2015-2016 ADM Count	FY 2016-2017 PROJECTION	FY 2017-2018 PROJECTION	FY 2018-2019 PROJECTION	FY 2019-2020 PROJECTION
Small Attendance Area									
002 Su Valley Jr/Sr High	173.95	164.25	165.35	176.65	188.15	**162.00**	154.00	162.00	159.00
031 Glacier View	38.00	43.00	38.60	28.00	31.00	**24.00**	22.00	22.00	20.00
035 Talkeetna Elementary	91.50	76.40	89.00	87.95	105.35	**122.00**	130.00	138.00	149.00
036 Trapper Creek Elementary	35.35	34.70	31.00	32.00	22.00	**24.00**	22.00	22.00	19.00
038 Willow Elementary	134.73	123.95	114.20	136.35	133.90	**146.00**	149.00	152.00	159.00
042 Sutton Elementary	57.95	42.25	38.01	51.49	55.45	**62.00**	63.00	69.00	76.00
049 Beryozava	20.00	22.00	17.00	19.15	22.00	**20.00**	20.00	20.00	16.00
Charter Schools									
061 Midnight Sun Family Learning Center	163.90	167.00	164.25	191.80	189.00	**190.00**	190.00	190.00	190.00
062 Academy Charter	230.50	237.35	235.80	234.00	240.85	**244.00**	244.00	244.00	244.00
065 Twindly Bridge Charter	297.75	292.10	261.60	317.25	393.70	**440.00**	440.00	440.00	440.00
066 Birchtree Charter	288.50	308.05	329.10	363.90	391.20	**400.00**	400.00	400.00	400.00
067 American Charter Academy	212.20	188.40	191.15	187.50	174.25	**178.00**	178.00	178.00	178.00
078 Fronteras Spanish Immersion Charter	213.70	220.00	231.45	246.75	248.25	**270.00**	270.00	270.00	270.00
Alternative/Correspondence									
006 Burchell High	259.08	180.20	264.50	287.10	310.60	**284.00**	275.00	249.00	271.00
008 Mid Valley Alternative	-	-	-	-	-	**-**	-	-	-
071 Valley Pathways Alternative	179.95	161.90	170.25	195.60	204.25	**186.00**	213.00	277.00	228.00
072 Mat-Su Youth Facility	14.90	15.00	15.00	15.00	15.00	**15.00**	15.00	15.00	15.00
077 Mat-Su Day School	57.20	64.85	77.05	67.50	75.85	**70.00**	62.00	64.00	66.00
079 Alaska Middle College	-	37.00	82.35	92.75	89.15	**81.00**	77.00	78.00	75.00
091 Mat-Su Central Correspondence	1,359.30	1,490.10	1,511.60	1,614.25	1,562.45	**1,609.00**	1,628.00	1,601.00	1,586.00
TOTAL	**17,337.80**	**17,247.39**	**17,476.51**	**17,757.45**	**18,465.59**	**18,819.00**	**19,017.00**	**19,198.00**	**19,249.00**

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Teacher Salary Information
Last Ten School Years

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Entry Level Salary[a]	$37,523	$38,273	$39,039	$40,600	$42,583	$43,328	$44,195	$45,079	$45,079	$45,642
Maximum Teacher Salary[b]	68,809	70,185	71,589	74,453	78,089	79,455	81,044	84,645	84,645	85,704
Average Teacher Salary[c]	53,801	54,344	56,313	59,832	62,114	63,574	64,265	67,333	67,924	68,665
% of Teachers at Max Column(s)[d]	39%	37%	34%	40%	27%	34%	35%	40%	46%	44%

[a] Entry level salary represents a teacher with a bachelor degree and no experience.

[b] Maximum salary represents a teacher with a masters degree, plus 45 additional credits, and at least 13 years of teaching experience.

[c] Average teacher salary is based on a scattergram of contracted certificated salaries for that school y

[d] The teacher salary schedule has seven columns:

1. Bachelor
2. Bachelor + 15 credits
3. Bachelor + 30 credits
4. Bachelor + 45 credits or Masters
5. Bachelor + 60 credits or Masters + 15 credits
6. Masters + 30 credits
7. Masters + 45 credits

The percentrage of teacher FTE at maximum in each column is the percentage of the total teacher

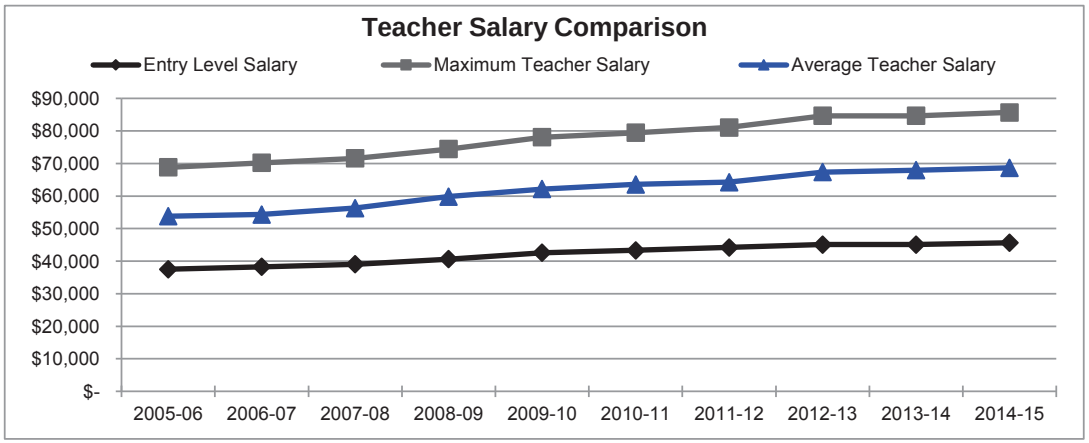


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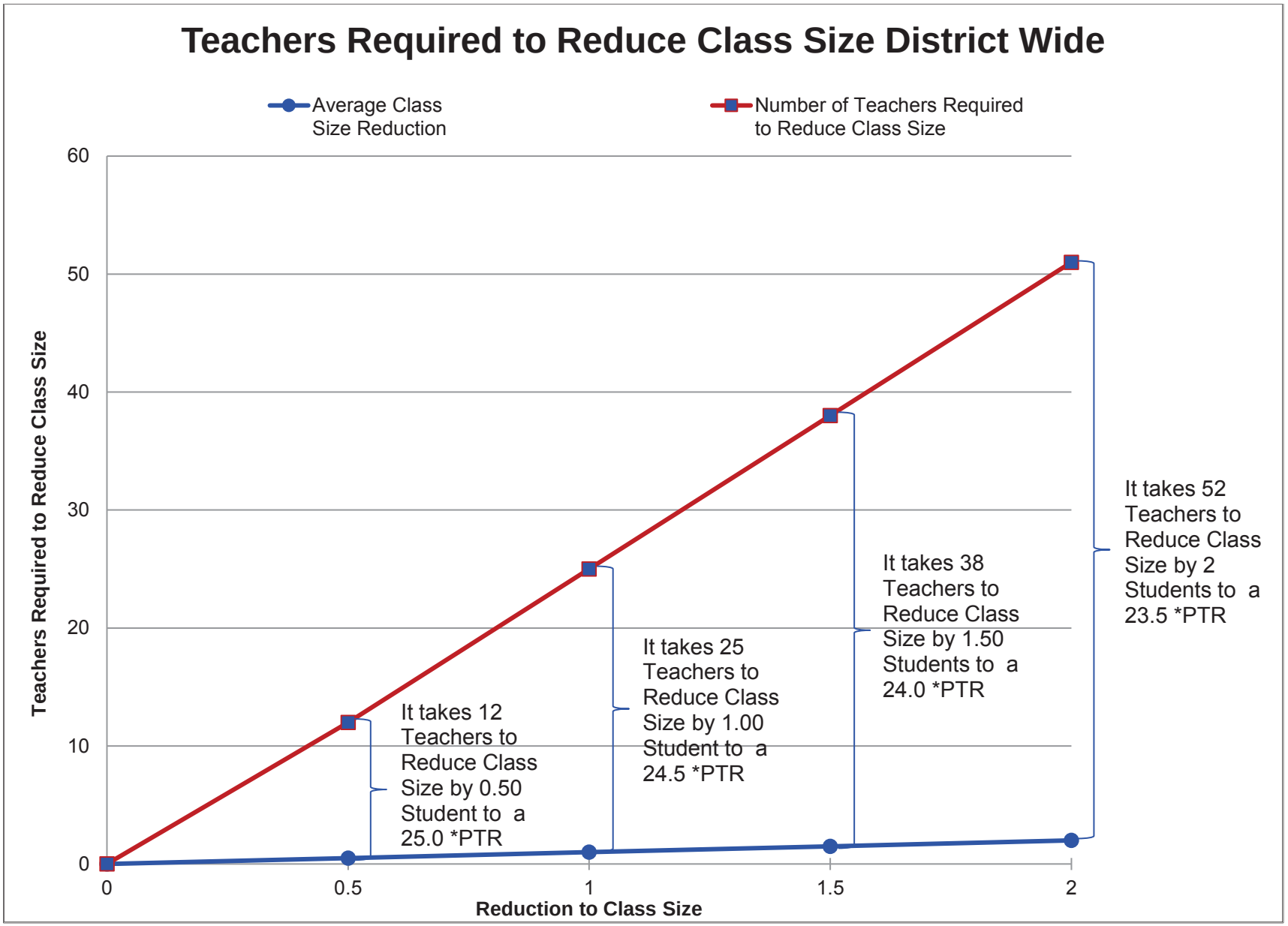


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		RATIOS		METRICS		
		Pupil to Teacher	**Elementary Specials to Teaching Staff	Materials & Supplies per Pupil	Health Supplies per Pupil	***Accelerated Learning Funds per Pupil
2016-2017	Grades K-2	25 to 1	1 to 6	$90.25	$1.90	NA
	Grades 3-5	26 to 1				
	Grades 6-8	28 to 1	NA	$99.75	$1.90	NA
	Grades 9-12	30 to 1	NA	$109.25	$1.90	$47.50
2015-2016	Grades K-2	25 to 1	1 to 6	$95.00	$2.00	NA
	Grades 3-5	26 to 1				
	Grades 6-8	27 to 1	NA	$105.00	$2.00	NA
	Grades 9-12	28 to 1	NA	$115.00	$2.00	$50.00
2014-2015	Grades K-2	25 to 1	1 to 7	$95.00	$2.00	NA
	Grades 3-5	26 to 1				
	Grades 6-8	27 to 1	NA	$105.00	$2.00	NA
	Grades 9-12	30 to 1	NA	$115.00	$2.00	$50.00
2013-2014	Grades K-2	25 to 1	1 to 7	$95.00	$2.00	NA
	Grades 3-5	26 to 1				
	Grades 6-8	27 to 1	NA	$105.00	$2.00	NA
	Grades 9-12	30 to 1	NA	$115.00	$2.00	$50.00
2012-2013	Grades K-2	25 to 1	1 to 7	$95.00	$2.00	NA
	Grades 3-5	26 to 1				
	Grades 6-8	27 to 1	NA	$105.00	$2.00	NA
	Grades 9-12	30 to 1	NA	$115.00	$2.00	$50.00

Notes:

* PTR applies to core area school regular education instruction

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

*** Accelerated learning funds apply to core area high school. FY 2012 through F2016 allocated on per student basis.

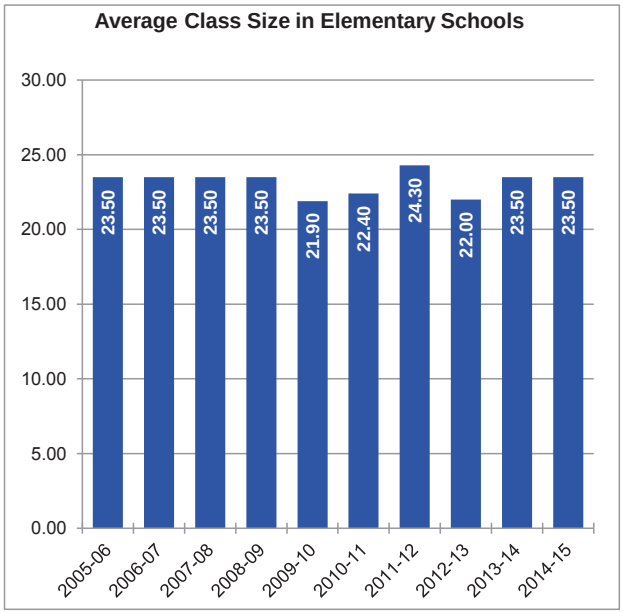
Ratios and metrics are tools used to equitably distribute both staffing and funding allocations across the District. These numbers are used to develop the budget, and as such may not represent actual class sizes and discretionary allocations. As shown in the table and graphs on the following page, the District has historically had an actual PTR, or class size, lower than that budgeted for at the start of the year.

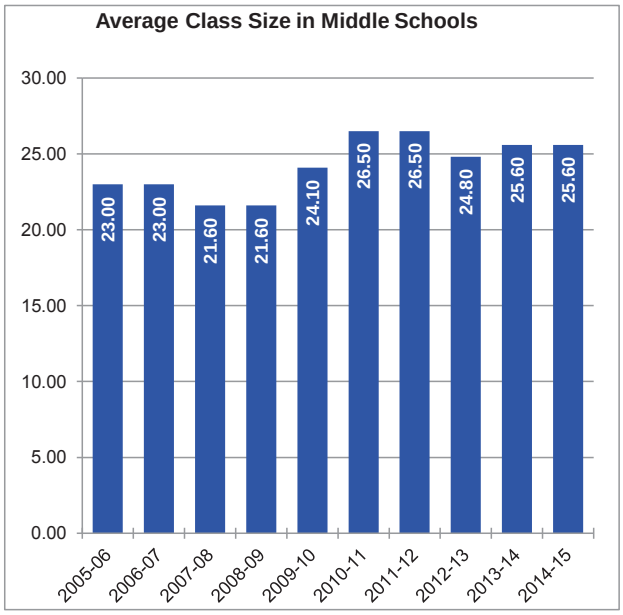
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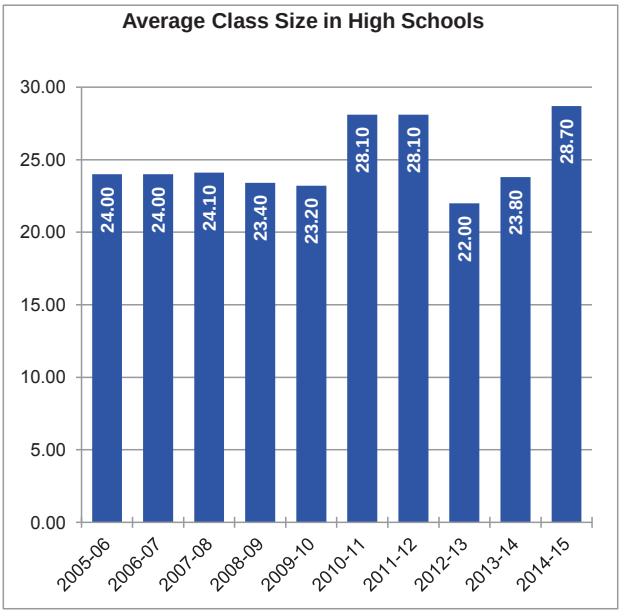
HISTORIC AVERAGE CLASS SIZE *

Last Ten School Years

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Elementary	23.50	23.50	23.50	23.50	21.90	22.40	24.30	22.00	23.50	23.50
Middle	23.00	23.00	21.60	21.60	24.10	26.50	26.50	24.80	25.60	25.60
Senior High	24.00	24.00	24.10	23.40	23.20	28.10	28.10	22.00	23.80	28.70





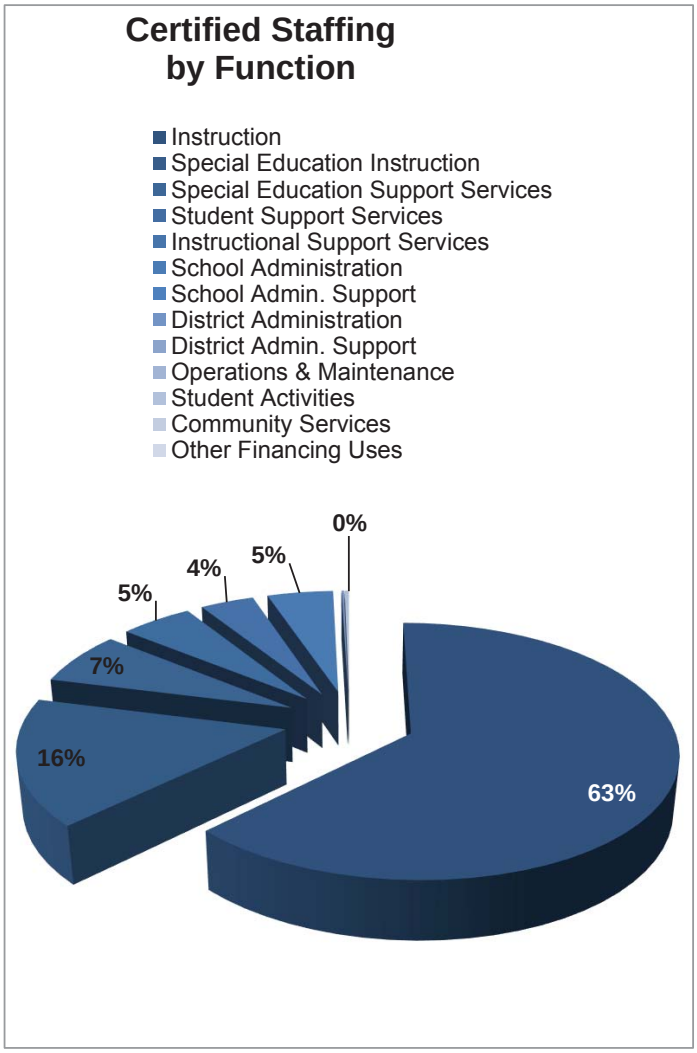


* Each year the Matanuska-Susitna Borough School District reports the average number of students enrolled in elementary, middle, and high school classes. Average class size for FY12, FY13, & FY14 reflects the number of students enrolled in all classes throughout the district except correspondence study. FY02-FY09 calculations are as above and do not include self-contained special education classes.

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Staffing by Function as Reported to the State
6/1/2016

	Certified	Non-Certified	Total Staffing
100 - Instruction	782.51	32.07	**814.58**
200 - Special Education Instruction	202.31	226.73	**429.04**
220 - Special Education Support Services	85.50	30.88	**116.38**
300 - Student Support Services	64.58	31.81	**96.39**
350 - Instructional Support Services	48.03	3.20	**51.23**
400 - School Administration	58.90	-	**58.90**
450 - School Admin. Support	-	127.50	**127.50**
510 - District Administration	2.00	9.00	**11.00**
550 - District Admin. Support	-	72.56	**72.56**
600 - Operations & Maintenance	-	164.48	**164.48**
700 - Student Activities	3.75	-	**3.75**
780 - Community Services	-	-	**-**
900 - Other Financing Uses	-	-	**-**
Total Staffing	**1,247.57**	**698.21**	**1,945.79**



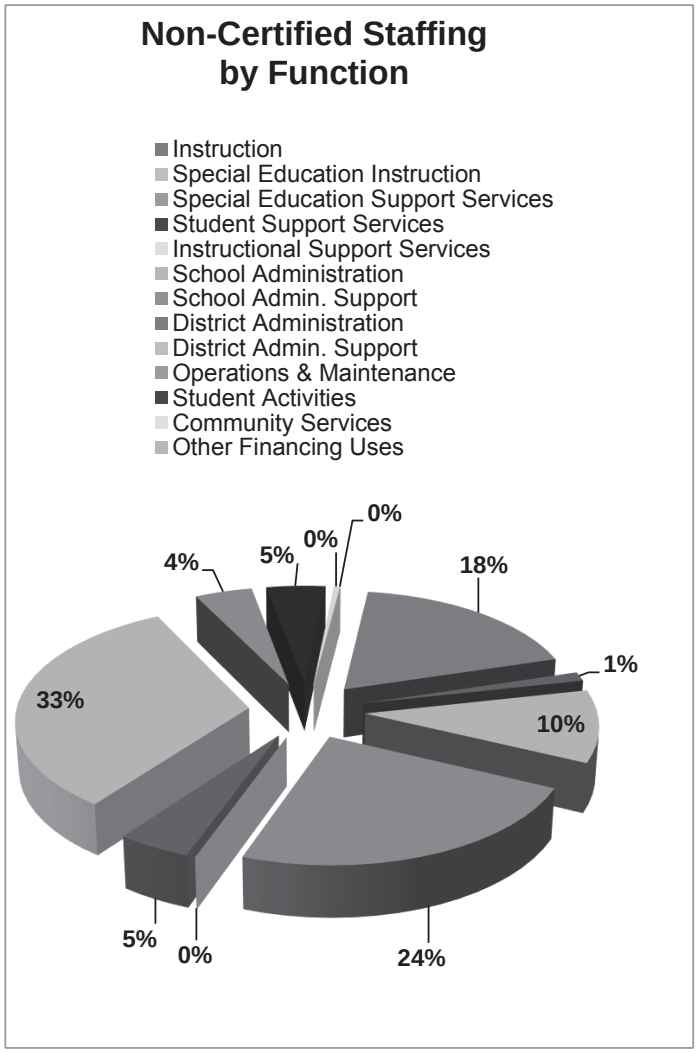


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General Fund Staffing Summary

Enrollment	17,247.39	17,476.51	17,757.43	*18,098.00*	18,465.59	18,819.00

Certified	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	*2015-16 Original*	2015-16 REVISED	2016-17 ADOPTED
Director	4.85	8.85	8.85	*8.85*	8.35	**8.35**
Supervisor	-	1.00	-	-	-	**-**
Administrator	51.40	51.17	56.99	*57.99*	60.49	**61.39**
Classroom Teacher	622.35	635.96	654.83	*660.98*	685.88	**682.58**
SPED Teacher	171.19	176.25	178.83	*184.94*	172.21	**180.21**
Specialist - Schools	98.99	122.62	141.89	*144.39*	137.53	**132.78**
Counselor	27.20	27.72	27.71	*30.73*	30.98	**33.48**
Nurse	30.15	30.00	30.30	*30.85*	30.25	**32.05**
Specialist - Departments	109.33	116.28	102.61	*101.44*	116.98	**116.74**
	1,115.46	**1,169.85**	**1,202.01**	**1,220.17**	**1,242.67**	**1,247.58**

Non-Certified	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	*2014-15 Original*	2014-15 REVISED	2015-16 ADOPTED
Director	12.50	7.80	7.80	*7.80*	7.00	**7.00**
Supervisor	22.00	17.50	19.50	*20.50*	22.50	**22.00**
Instructional Aides	224.73	241.53	249.14	*253.54*	273.78	**286.05**
Support Staff	108.25	125.50	127.94	*126.94*	128.75	**134.00**
Custodial	105.20	109.85	109.60	*115.60*	113.35	**118.48**
Specialist - Department	112.75	123.56	121.49	*122.74*	129.43	**130.68**
	585.43	**625.74**	**635.47**	**647.12**	**674.81**	**698.21**

Total General Fund	1,700.89	1,795.59	1,837.48	1,867.29	1,917.49	1,945.78

The table above summarizes the District total permanent General Fund employees by classification as shown in the Location Summary pages in this document. As such, it excludes temporary and student workers, stipends, and substitutes. The District is the largest employer for the Mat-Su Borough area. MSBSD employs more than 3,000 full-time, part-time, and temporary positions; all of which serve our schools and administration. About half of the District employees are certificated teachers or administrators.

District staffing has the greatest impact on the educational opportunities provided to students. In the General Fund, MSBSD will spend approximately $212.8 million on human resources, which represents roughly 85% of the budget including “On-Behalf” payments. As shown in the table above, this fund will provide about 1,946 full-time equivalent (FTE) positions; 1,248 of them will be certificated, a gain of approximately 5 FTE or 0.4% from the previous year. 698 of the positions will be non-certificated, or classified, positions. This represents a gain of 23 FTE, or 3.5% over the previous year. The majority of the growth within the non-certificated category is due to an increased need for Special Education Assistants to better accommodate the needs of the students, an increase to school administrative support for the opening of a new school, Dena’ina Elementary, and custodial support for the increased square footage realized with the opening of the new school and replacement facilities.

Special Revenue Funds Staffing Summary

Enrollment	17,247.39	17,476.51	17,757.43	*18,098.00*	18,465.59	18,819.00

Certified	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	*2015-16 Original*	2015-16 REVISED	2016-17 ADOPTED
Director	1.50	1.50	1.60	*1.50*	1.50	**1.50**
Supervisor	-	-	-	-	-	**-**
Administrator	-	-	-	-	-	**-**
Classroom Teacher	11.25	30.50	31.70	*28.08*	28.06	**29.06**
SPED Teacher	3.50	2.50	3.55	*3.25*	1.88	**5.00**
Specialist - Schools	-	-	1.00	-	1.00	**1.00**
Counselor	-	0.59	0.25	*3.25*	3.25	**3.25**
Nurse	-	-	-	-	-	**-**
Specialist - Departments	-	-	-	-	1.25	**2.00**
	16.25	**35.09**	**38.10**	**36.08**	**36.94**	**41.81**

Non-Certified	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	*2014-15 Original*	2014-15 REVISED	2015-16 ADOPTED
Director	-	-	-	-	-	**-**
Supervisor	6.50	6.50	8.50	*6.50*	8.50	**8.50**
Instructional Aides	60.00	59.82	51.88	*47.15*	65.15	**42.40**
Support Staff	84.41	87.75	82.97	*90.91*	88.78	**93.66**
Custodial	-	-	-	-	-	**-**
Specialist - Department	-	-	1.82	-	1.82	**1.82**
	150.91	**154.07**	**145.17**	**144.56**	**164.25**	**146.38**

Total Special Revenue	167.16	189.16	183.27	180.64	201.19	188.19

Proprietary Funds Staffing Summary

Certified	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	*2015-16 Original*	2015-16 REVISED	2016-17 ADOPTED
Director	-	-	-	-	-	**-**
Supervisor	-	-	-	-	-	**-**
Administrator	-	-	-	-	-	**-**
Classroom Teacher	-	-	-	-	-	**-**
SPED Teacher	-	-	-	-	-	**-**
Specialist - Schools	-	-	-	-	-	**-**
Counselor	-	-	-	-	-	**-**
Nurse	-	-	-	-	-	**-**
Specialist - Departments	-	-	-	-	-	**-**
	-	**-**	**-**	**-**	**-**	**-**

Non-Certified	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	*2014-15 Original*	2014-15 REVISED	2015-16 ADOPTED
Director	-	-	-	-	-	**-**
Supervisor	-	-	-	-	-	**-**
Instructional Aides	-	-	-	-	-	**-**
Support Staff	-	-	-	-	-	**-**
Custodial	-	-	-	-	-	**-**
Specialist - Department	0.50	0.50	0.50	0.50	0.50	**0.50**
	0.50	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**

Total Proprietary	0.50	0.50	0.50	0.50	0.50	0.50

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District Wide Staffing Summary - ALL FUNDS

Enrollment	17,247.39	17,476.51	17,757.43	*18,098.00*	18,465.59	18,819.00

Certified	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	*2015-16 Original*	2015-16 REVISED	2016-17 ADOPTED
Director	6.35	10.35	10.45	*10.35*	9.85	**9.85**
Supervisor	-	1.00	-	-	-	**-**
Administrator	51.40	51.17	56.99	*57.99*	60.49	**61.39**
Classroom Teacher	633.60	666.46	686.53	*689.06*	713.94	**711.64**
SPED Teacher	174.69	178.75	182.38	*188.19*	174.09	**185.21**
Specialist - Schools	98.99	122.62	142.89	*144.39*	138.53	**133.78**
Counselor	27.20	28.31	27.96	*33.98*	34.23	**36.73**
Nurse	30.15	30.00	30.30	*30.85*	30.25	**32.05**
Specialist - Departments	109.33	116.28	102.61	*101.44*	118.23	**118.74**
	1,131.71	**1,204.94**	**1,240.11**	**1,256.25**	**1,279.61**	**1,289.39**

Non-Certified	2011-12 ACTUAL	2012-13 ACTUAL	2013-14 ACTUAL	*2014-15 Original*	2014-15 REVISED	2015-16 ADOPTED
Director	12.50	7.80	7.80	*7.80*	7.00	**7.00**
Supervisor	28.50	24.00	28.00	*27.00*	31.00	**30.50**
Instructional Aides	284.73	301.35	301.02	*300.69*	338.93	**328.45**
Support Staff	192.66	213.25	210.91	*217.85*	217.53	**227.66**
Custodial	105.20	109.85	109.60	*115.60*	113.35	**118.48**
Specialist - Department	113.25	124.06	123.81	*123.24*	131.75	**133.00**
	736.84	**780.31**	**781.14**	**792.18**	**839.57**	**845.09**

Total District Staffing	1,868.55	240.34	226.42	224.68	249.98	251.74

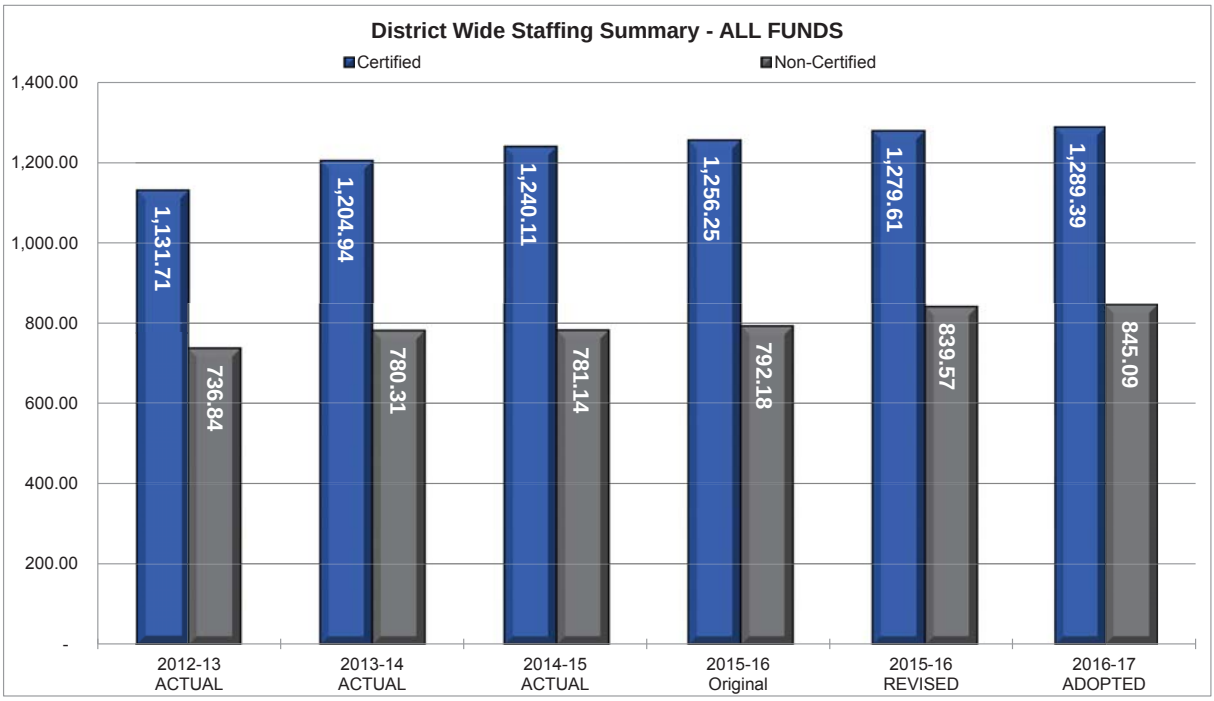
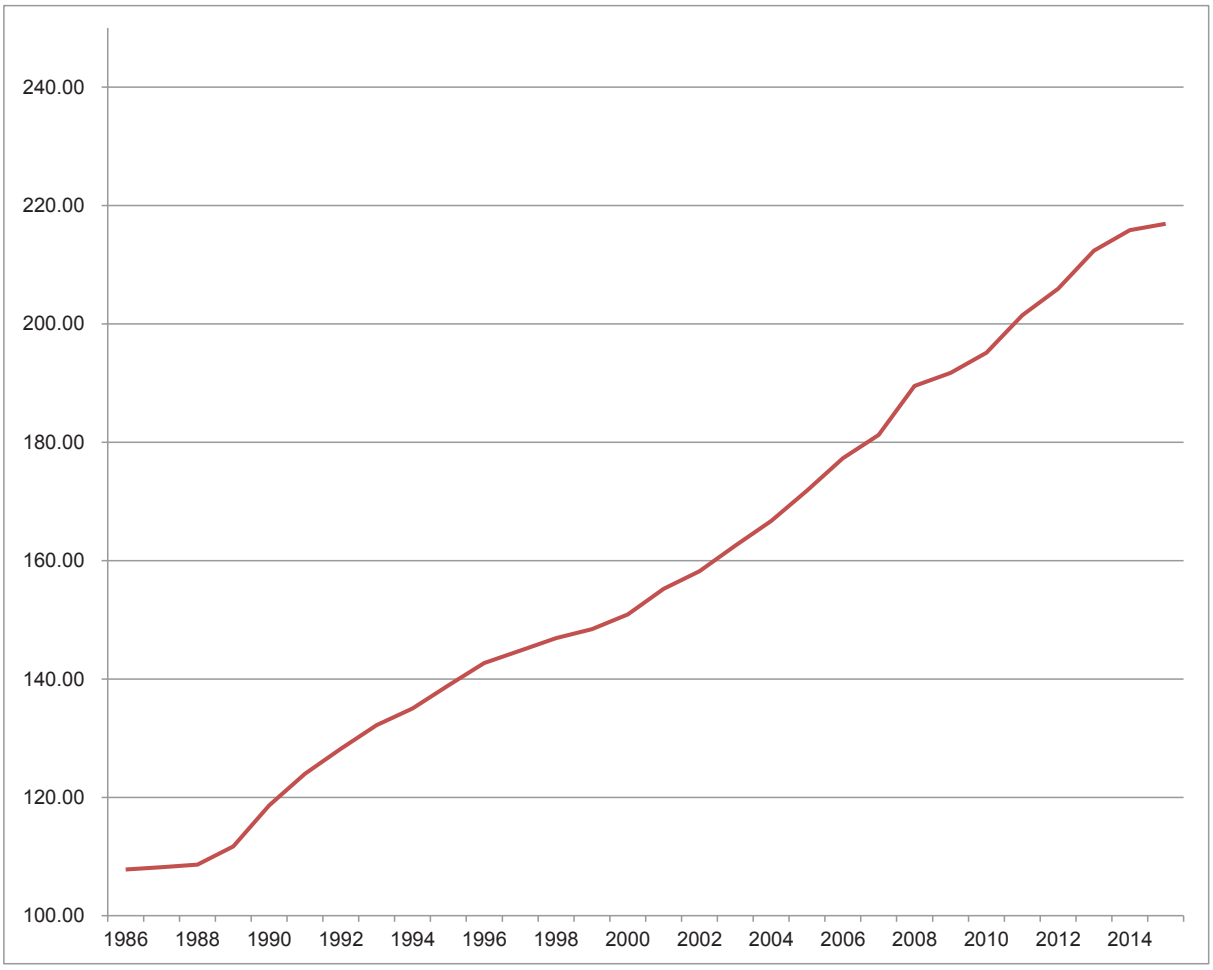


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30 Years Historic Comparison of the Anchorage Consumer Price Index (CPI)

Year	Index	Change	Percentage Change	Year	Index	Change	Percentage Change
1986	107.80	2.00	**1.89%**	**2001**	155.20	4.30	**2.85%**
1987	108.20	0.40	**0.37%**	**2002**	158.20	3.00	**1.93%**
1988	108.60	0.40	**0.37%**	**2003**	162.50	4.30	**2.72%**
1989	111.70	3.10	**2.85%**	**2004**	166.70	4.20	**2.58%**
1990	118.60	6.90	**6.18%**	**2005**	171.80	5.10	**3.06%**
1991	124.00	5.40	**4.55%**	**2006**	177.30	5.50	**3.20%**
1992	128.20	4.20	**3.39%**	**2007**	181.24	3.94	**2.22%**
1993	132.20	4.00	**3.12%**	**2008**	189.50	8.26	**4.56%**
1994	135.00	2.80	**2.12%**	**2009**	191.70	2.20	**1.16%**
1995	138.90	3.90	**2.89%**	**2010**	195.10	3.40	**1.77%**
1996	142.70	3.80	**2.74%**	**2011**	201.43	6.33	**3.24%**
1997	144.80	2.10	**1.47%**	**2012**	205.92	4.49	**2.23%**
1998	146.90	2.10	**1.45%**	**2013**	212.38	6.46	**3.14%**
1999	148.40	1.50	**1.02%**	**2014**	215.805	3.42	**1.61%**
2000	150.90	2.50	**1.68%**	**2015**	216.909	1.10	**0.51%**



Anchorage Consumer Price Index (CPI) was taken from the State of Alaska's Department of Labor and Workforce Development.

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State Foundation Formula and the Base Student Allocation (BSA)

The Base Student Allocation (BSA) is the amount that is applied to the District's Adjusted Daily Membership (ADM). These two factors determine the District's Basic Need, or the minimum amount of funding needed to be able to run a district. During the 2009-2011 school years the legislature forward funded the State Foundation Formula with an increase to the BSA of $100 per fiscal year. From 2012-2014 the legislature and governor chose to supplement the State Foundation formula with a series of one-time funding payments, instead of committing to an increase that may not have been fiscally sustainable due to fluctuations in the oil markets. With the adoption of HB278, the legislature once again forward funded education by three years with both one-time funds and incremental increases to the BSA of $150 in FY 2015, and $50 in FY 2016 & FY 2017. This increased the FY 2017 BSA from the prior year by 0.17%.

The unexpected and sudden decline in oil prices has caused a projected deficit of approximately $3.5 billion within the State's budget. With this in mind, the State eliminated both FY 2016 & FY 2017 one-time funds. HB278 laid out $20 million in one-time funds for FY 2017, which represented an approximate $2.5 million reduction to the District's initially anticipated revenue for FY 2017. At this point in time the legislature is also considering the feasibility of the increase to the BSA promised within HB278. If the State eliminates that and maintains the BSA at the FY 2016 amount of $5,880 it would represent an additional $1.64 million loss to the District's revenue.

The graph below includes the $50 increase to the BSA, as laid out in the Governor's FY 2017 proposed budget, and HB278.

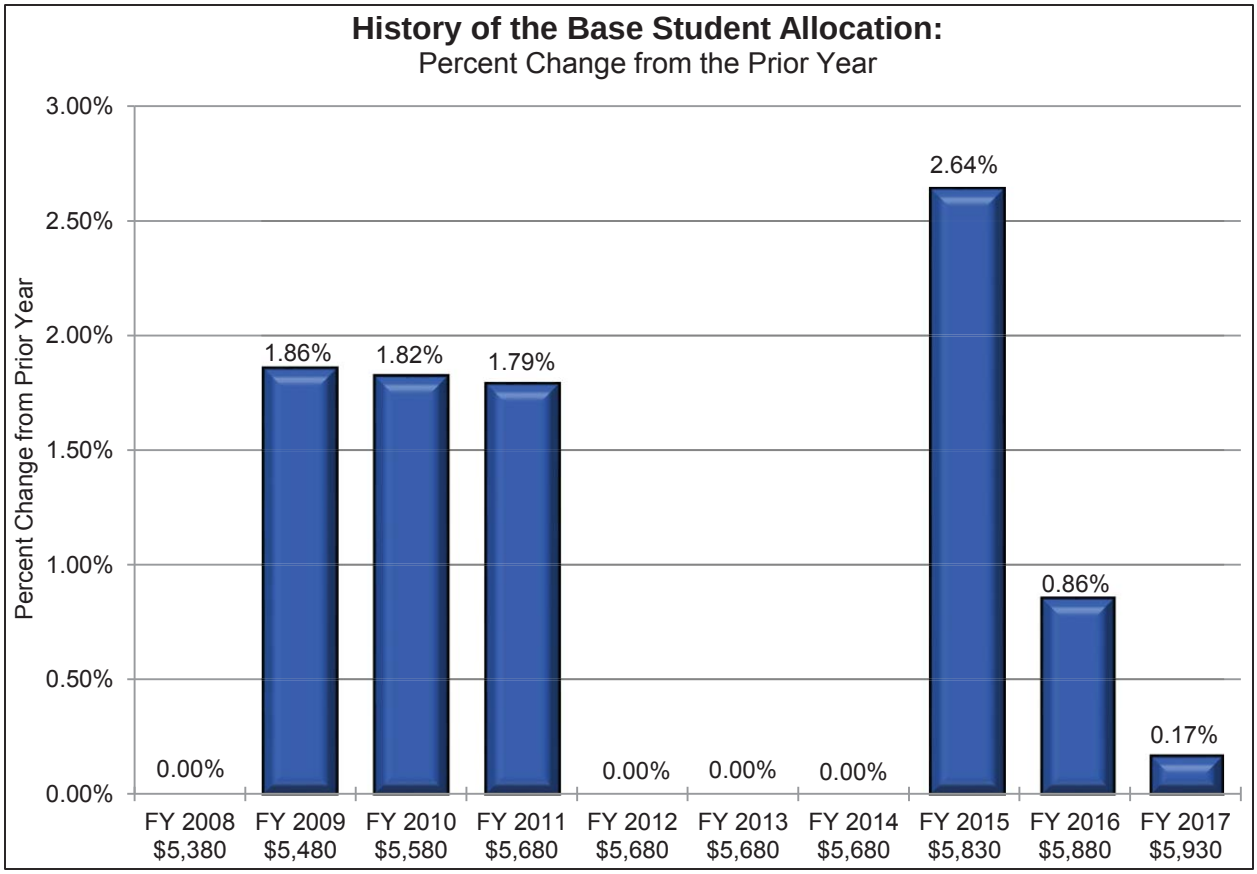


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2015-16 State Foundation Formula

Calculation of Projected Average Daily Membership (ADM)

A	18,465.59	20-day Average Count
B	18,917.03	Adjusted for School Size (less Correspondence)
C	0.070	District Cost Factor
D	1,324.19	= B x C
E	20,241.22	= B + D
F	0.20	Special Needs Factor
G	4,048.24	= E X F
H	24,289.47	= *E* + *G*
I	0.015	
J	364.34	= H x I
K	24,653.81	= E + G + J
L	1,956.15	Correspondence Count
M	0.90	Correspondence Factor
N	1,760.54	Adjusted Correspondence Count
O	26,414.34	= K + N
P	457.00	Intensive Needs Count
Q	13.00	Intensive Needs Factor
R	5,941.00	= P X Q
S	32,355.34	Total ADM (= O + R)

2016-17 State Foundation Formula

Calculation of Projected Average Daily Membership (ADM)

A	18,819.00	20-day Average Count
B	19,256.26	Adjusted for School Size (less Correspondence)
C	0.070	District Cost Factor
D	1,347.94	= B x C
E	20,604.20	= B + D
F	0.20	Special Needs Factor
G	4,120.84	= E X F
H	24,725.04	= *E* + *G*
I	0.015	
J	370.88	= H x I
K	25,095.91	= E + G + J
L	2,049.00	Correspondence Count
M	0.90	Correspondence Factor
N	1,844.10	Adjusted Correspondence Count
O	26,940.01	= K + N
P	457.00	Intensive Needs Count
Q	13.00	Intensive Needs Factor
R	5,941.00	= P X Q
S	32,881.01	Total ADM (= O + R)

2015-16 State Foundation Formula

Calculation of Foundation Funding

S	32,355.34	Total ADM (= O + R)
T	5,880.00	Base Student Allocation
U	190,249,419.88	Basic Need (=S X T)
V	26,670,537.00	Minimum Required Local
W	163,578,882.88	= U - V
X	16.00	Quality Schools Factor
Y	517,685.50	= X X S
Z	164,096,568.00	Total Foundation Funding (= W + Y)
AA	18,465.59	Funded Student Count (Includes Correspondence)
AB	8,886.61	Total Per Pupil Funding (= Z / AA)

2016-17 State Foundation Formula

Calculation of Foundation Funding

S	32,881.01	Total ADM (= O + R)
T	5,930.00	Base Student Allocation
U	194,984,409.51	Basic Need (=S X T)
V	27,211,002.00	Minimum Required Local
W	167,773,407.51	= U - V
X	16.00	Quality Schools Factor
Y	526,096.21	= X X S
Z	168,299,504.00	Total Foundation Funding (= W + Y)
AA	18,819.00	Funded Student Count (Includes Correspondence)
AB	8,943.06	Total Per Pupil Funding (= Z / AA)

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2015-16 State Foundation Formula

Calculation of Minimum Required Local Contribution

The minimum required local contribution is the LESSER of:

A TAX BASE (DCRA assessed valuation for prior year), as adjusted, times 2.65 mils

TAX BASE (2013)	$ 10,064,353,720
Times 2.65 mils	0.00265
	$ 26,670,537.36

OR

B Prior year ACTUAL basic need times 45%

Prior year ACTUAL basic need	$ 180,464,042
Times 45%	$ 0.45
	$ 81,208,819

Minimum Required Local Contribution	$ 26,670,537

2015-16 State Foundation Formula

Calculation of Maximum Local Contribution allowed

The maximum allowable local contribution is the GREATER of:

A An additional 2 mils of the tax base

Tax Base	$ 10,064,353,720
Times 2 mils	0.002
	$ 20,128,707

OR

B 23% of basic plus the minimum required local contribution

Basic need	$ 190,249,420
Times 23%	0.23
23% of basic need	$ 43,757,367
Minimum required local contribution	$ 26,670,537
	$ 70,427,904

Maximum Local Contribution Allowed	$ 70,427,904

2016-17 State Foundation Formula

Calculation of Minimum Required Local Contribution

The minimum required local contribution is the LESSER of:

A TAX BASE (DCRA assessed valuation for prior year), as adjusted, times 2.65 mils

TAX BASE (2013)	$ 10,268,301,740
Times 2.65 mils	0.00265
	$ 27,211,002

OR

B Prior year ACTUAL basic need times 45%

Prior year ACTUAL basic need	$ 190,249,420
Times 45%	$ 0.45
	$ 85,612,239

Minimum Required Local Contribution	$ 27,211,002

2016-17 State Foundation Formula

Calculation of Maximum Local Contribution allowed

The maximum allowable local contribution is the GREATER of:

A An additional 2 mils of the tax base

Tax Base	$ 10,268,301,740
Times 2 mils	0.002
	$ 20,536,603

OR

B 23% of basic plus the minimum required local contribution

Basic need	$ 194,984,410
Times 23%	0.23
23% of basic need	$ 44,846,414
Minimum required local contribution	$ 27,211,002
	$ 72,057,416

Maximum Local Contribution Allowed	$ 72,057,416

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Historical Local per Pupil Contribution Comparison

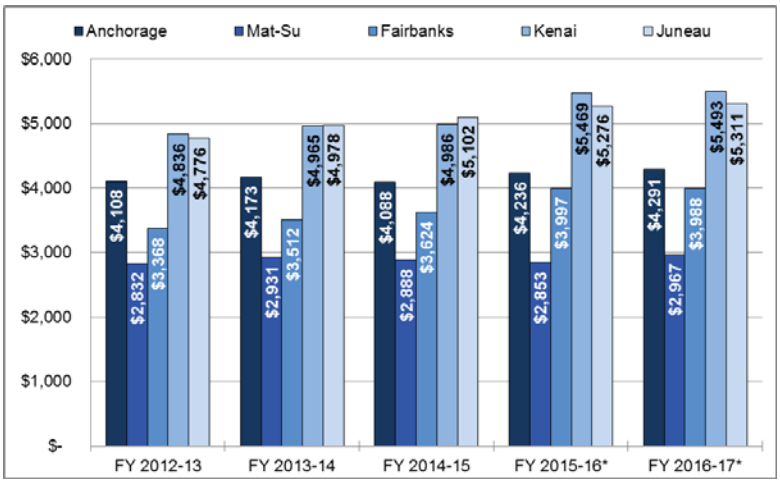
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16*	FY 2016-17*
	Anchorage School District				
Enrollment	48,492.96	47,769.85	47,561.60	47,361.00	47,929.00
Local Contributions	$ 199,201,539	$ 199,330,000	$ 194,413,000	$ 200,603,000	$ 205,679,000
Funds per Pupil	$ 4,108	$ 4,173	$ 4,088	$ 4,236	$ 4,291
	Matanuska-Susitna Borough School District				
Enrollment	17,247.39	17,476.51	17,757.43	18,465.59	18,819.00
Local Contributions	$ 48,845,260	$ 51,226,720	$ 51,291,720	$ 52,680,472	$ 55,841,300
Funds per Pupil	**$ 2,832**	**$ 2,931**	**$ 2,888**	**$ 2,853**	**$ 2,967**
	Fairbanks Northstar Borough School District				
Enrollment	14,273.49	14,062.59	13,770.11	13,851.00	13,883.00
Local Contributions	$ 48,079,800	$ 49,384,800	$ 49,906,000	$ 55,369,000	$ 55,369,000
Funds per Pupil	$ 3,368	$ 3,512	$ 3,624	$ 3,997	$ 3,988
	Kenai Peninsula Borough School District				
Enrollment	8,892.06	8,760.52	8,826.87	8,820.00	8,782.00
Local Contributions	$ 43,000,000	$ 43,500,000	$ 44,013,525	$ 48,238,432	$ 48,238,432
Funds per Pupil	$ 4,836	$ 4,965	$ 4,986	$ 5,469	$ 5,493
	Juneau School District				
Enrollment	4,957.03	4,848.02	4,807.65	4,724.00	4,688.00
Local Contributions	$ 23,676,500	$ 24,134,400	$ 24,526,900	$ 24,926,000	$ 24,896,500
Funds per Pupil	**$ 4,776**	**$ 4,978**	**$ 5,102**	**$ 5,276**	**$ 5,311**

Additional funding per student required to bring the Mat-Su Borough Local Contribution to the same level of support as Anchorage and Fairbanks

Increase for Anchorage Level	**$ 22,004,336**	**$ 21,697,787**	**$ 21,293,627**	**$ 25,532,673**	**$ 24,917,178**
Increase for Fairbanks Level	**$ 9,252,028**	**$ 10,147,035**	**$ 13,065,232**	**$ 21,135,227**	**$ 19,213,747**
Increase for Median Level	**$ 15,628,182**	**$ 15,922,411**	**$ 17,179,430**	**$ 23,333,950**	**$ 22,065,463**

* Projected Amounts

The District is the second largest school district in the state, but the least funded at the per pupil local level. The District's local funding amount has also shown a large variance from year to year. Both of these factors hinder the District's ability to create a sound financial plan. In order to more appropriately represent the size and fiscal health of the Borough, the District has presented the following requests to the Borough:

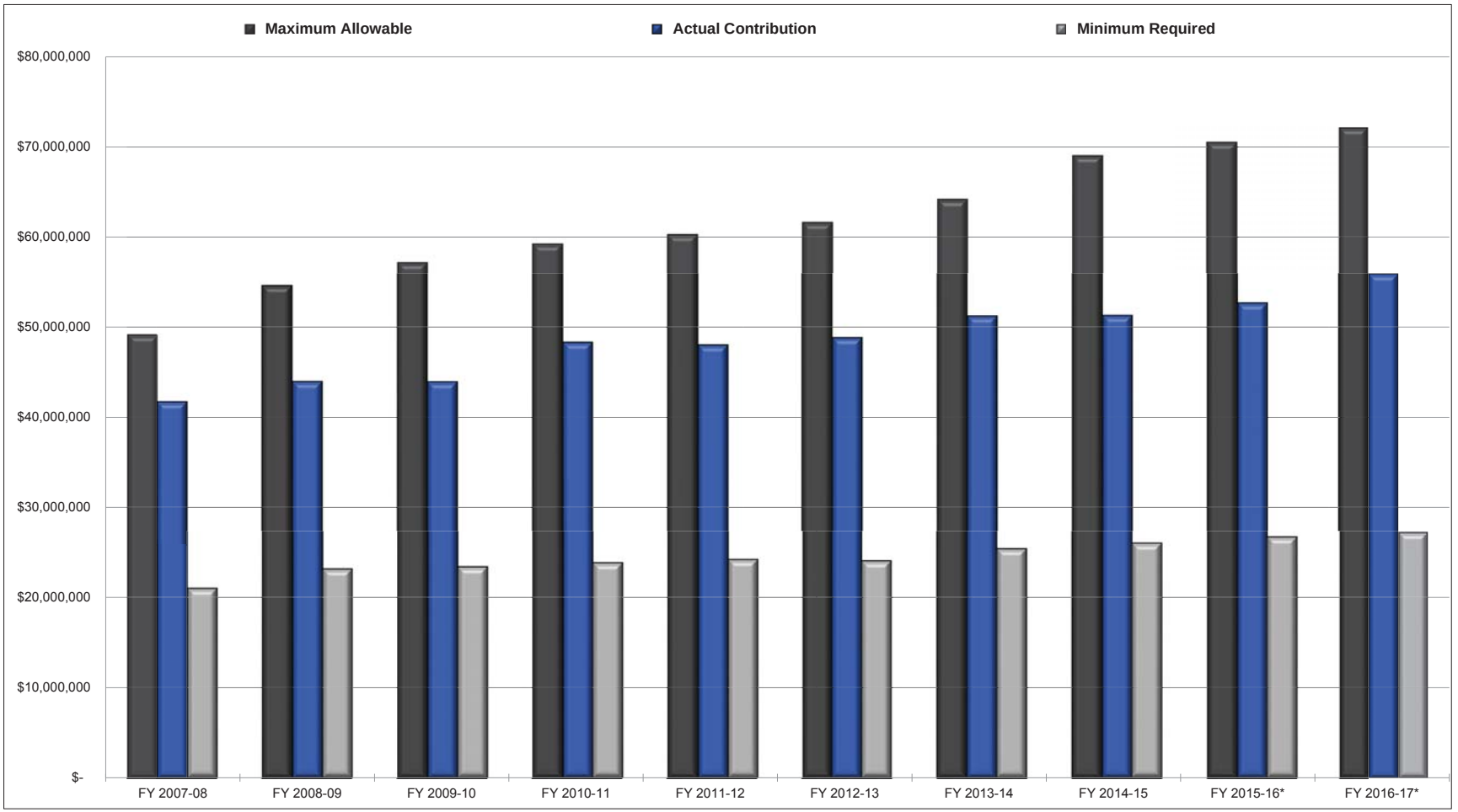


- Establish a more consistent funding pattern.
- Forward Fund the District with a current year plus 2 years funding plan.
- Increase local support to education by 3% a year until the District reaches the mid-point between Anchorage and Fairbanks per pupil funding.

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Historic Borough Contribution Comparison: Maximum & Minimum vs. Actual

	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	*FY 2015-16**	*FY 2016-17**
Actual % of Maximum	85%	81%	77%	82%	80%	79%	80%	74%	*75%*	*78%*
Maximum Allowable	**$ 49,084,145**	**$ 54,576,560**	**$ 57,118,467**	**$ 59,187,351**	**$ 60,235,162**	**$ 61,574,725**	**$ 64,094,583**	**$ 68,958,493**	***$ 70,427,904***	***$ 72,046,766***
Actual Contribution	**$ 41,758,620**	**$ 44,012,143**	**$ 43,964,884**	**$ 48,347,365**	**$ 48,048,419**	**$ 48,845,260**	**$ 51,226,720**	**$ 51,291,720**	***$ 52,680,472***	***$ 55,841,300***
Minimum Required	**$ 20,975,565**	**$ 23,121,400**	**$ 23,354,942**	**$ 23,817,761**	**$ 24,167,203**	**$ 24,018,753**	**$ 25,355,209**	**$ 25,982,579**	***$ 26,670,537***	***$ 27,211,000***
Enrollment	16,115	16,481	16,663	16,965	17,338	17,247	17,477	17,757	*18,466*	*18,819*
	$ 2,591	**$ 2,671**	**$ 2,638**	**$ 2,850**	**$ 2,771**	**$ 2,832**	**$ 2,931**	**$ 2,888**	***$ 2,861***	***$ 2,967***

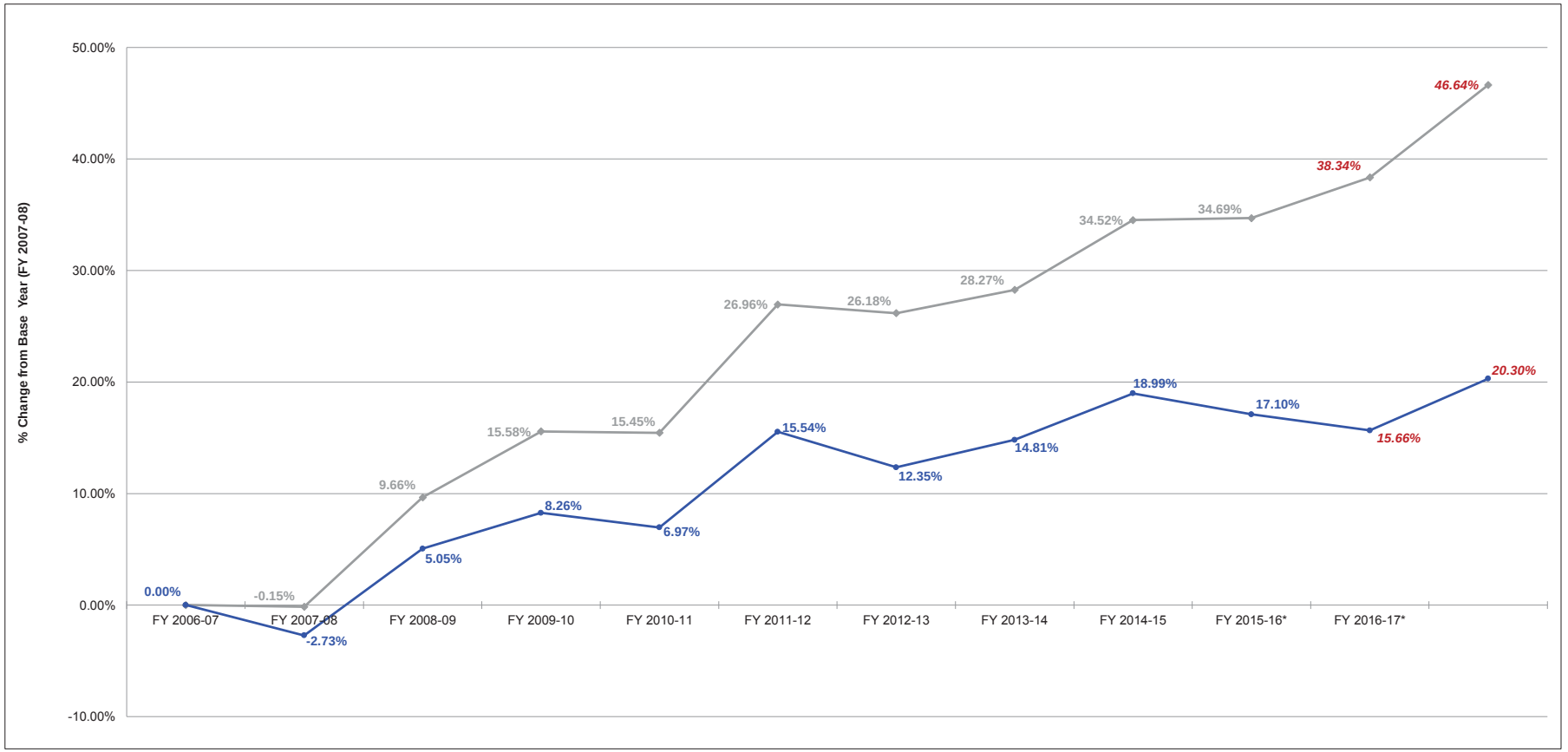


* *Projected Amounts*

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Historic Percent Change in Borough Funding

		FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	*FY 2015-16**	*FY 2016-17**
	Enrollment	15,438	15,847	16,115	16,481	16,663	16,965	17,338	17,247	17,477	17,757	*18,466*	*18,819*
	MSB Contributions	$ 38,080,405	$ 38,021,951	$ 41,758,620	$ 44,012,143	$ 43,964,884	$ 48,347,365	$ 48,048,419	$ 48,845,260	$ 51,226,720	$ 51,291,720	*$ 52,680,472*	*$ 55,841,300*
	Change from Base Year	**0.00%**	**-0.15%**	**9.66%**	**15.58%**	**15.45%**	**26.96%**	**26.18%**	**28.27%**	**34.52%**	**34.69%**	**38.34%**	**46.64%**
	Per Student Funding	$ 2,467	$ 2,399	$ 2,591	$ 2,671	$ 2,638	$ 2,850	$ 2,771	$ 2,832	$ 2,935	$ 2,888	*$ 2,853*	*$ 2,967*
	Change from Base Year	**0.00%**	**-2.73%**	**5.05%**	**8.26%**	**6.97%**	**15.54%**	**12.35%**	**14.81%**	**18.99%**	**17.10%**	**15.66%**	**20.30%**



* *Projected Amounts*

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Demographic and Economic Statistics
Last Ten Calendar Years

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Population	74,041	77,174	88,088	82,515	84,314	88,995	91,697	93,801	96,074	89,063
Personal Income (thousands of $)	$ 2,304,566	$ 2,603,465	$ 2,834,775	$ 3,298,218	$ 3,403,299	$ 3,649,774	$ 3,852,961	$ 4,257,875	$ 4,387,086	NA
Per Capita Income	$ 31,126	$ 33,735	$ 35,396	$ 39,971	$ 40,365	$ 41,011	$ 42,018	$ 45,333	$ 44,820	NA
School Enrollment	15,438	15,847	16,115	16,481	16,663	16,965	17,338	17,247	17,477	17,757
Unemployment Rate	7.5%	7.4%	7.4%	8.8%	9.6%	8.9%	8.6%	7.3%	7.2%	8.6%

Note: Data for calendar year 2014 was not available from the state of Alaska at the publication date of this document. NA refers to "Not Available."

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, 2015. This information is for the most recent fiscal year available by publication date of the School District Budget Document.

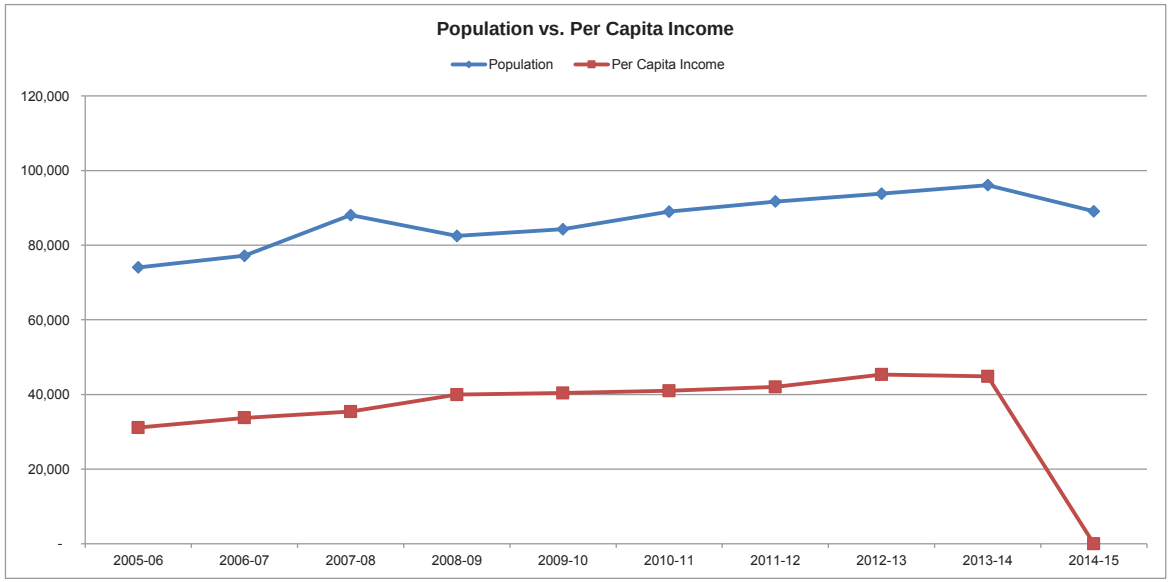


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MATANUSKA-SUSITNA BOROUGH TAX INFORMATION

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.

Assessed and Estimated Actual Value of Taxable Property
10 Years Historical

	Fiscal Year									
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
REAL PROPERTY ($)	6,736,865,300	8,046,203,700	8,827,752,800	9,160,682,041	9,289,426,297	9,538,236,712	9,844,733,062	10,083,251,287	10,350,396,337	10,700,459,143
PERSONAL PROPERTY ($)	53,688,025	59,026,332	61,494,174	66,413,079	70,605,851	70,594,984	71,482,452	50,340,319	63,442,515	52,590,547
TAX EXEMPT PROPERTY ($)	1,115,573,100	1,176,565,700	1,231,388,492	1,269,573,453	1,288,187,547	1,399,139,093	1,532,187,448	1,600,527,289	1,711,599,833	1,748,972,499
TOTAL TAXABLE ASSESSED VALUE ($)	5,674,980,225	6,928,664,332	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
DIRECT TAX RATE	10.880	9.644	9.644	10.326	9.980	9.956	10.051	9.691	9.852	9.662
LESS: ESTIMATED ACTUAL TAXABLE VALUE ($)	6,049,408,756	7,507,998,500	8,580,916,190	8,697,868,950	8,929,096,710	9,103,817,690	9,063,680,270	9,568,003,300	10,064,353,720	10,268,301,740
PERCENTAGE OF ACTUAL VALUE	**93.81%**	**92.28%**	**89.24%**	**91.49%**	**90.40%**	**90.18%**	**92.50%**	**89.18%**	**86.47%**	**87.69%**

Note: Property in the Matanuska-Susitna Borough is reassessed annually at the property's true and full value as of January 1 of the tax year per MSB Code 3.15.060 (A). Tax rates are per $1,000 of assessed value.

Source: Matanuska-Susitna Borough Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2015. This information is for the most recent fiscal year available by the publication date of the School District's Budget Document.

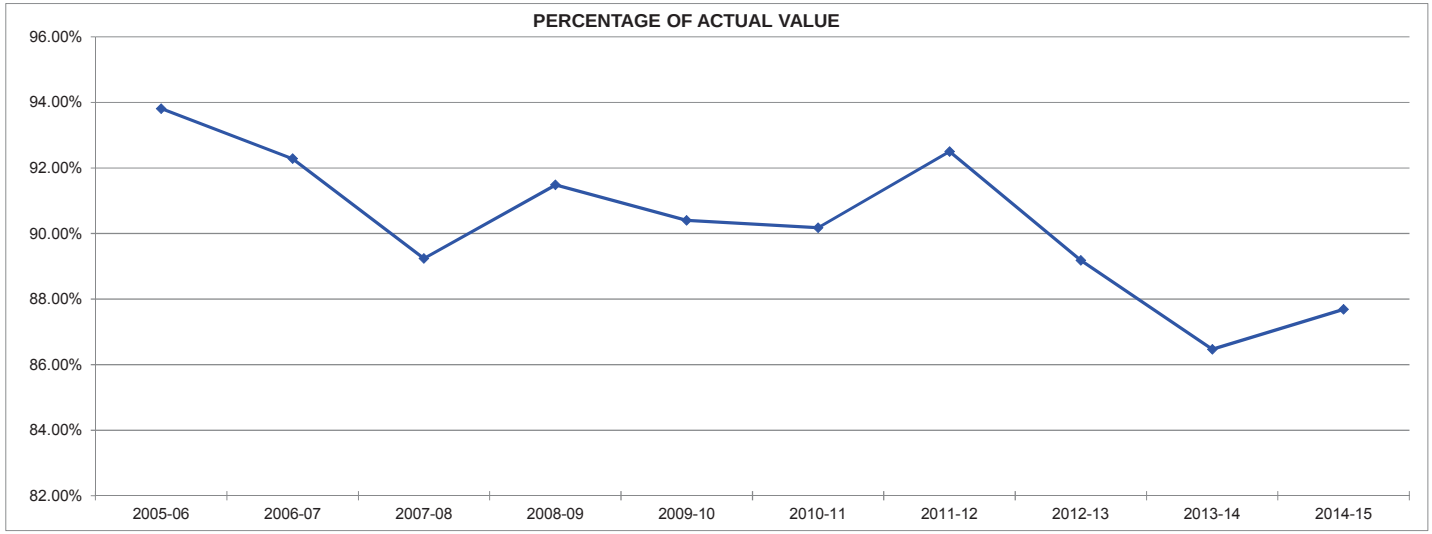


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Estimated & Projected Actual Value of Taxable Property
1 Year Estimated, 4 Years Projected

	Fiscal Year				
	2015-16	2016-17	2017-18	2018-19	2018-20
REAL PROPERTY ($)	11,002,009,285	11,312,057,426	11,630,843,048	11,958,612,383	12,295,618,601
PERSONAL PROPERTY ($)	52,207,331	51,826,907	51,449,256	51,074,356	50,702,189
TAX EXEMPT PROPERTY ($)	1,828,163,173	1,910,939,474	1,997,463,753	2,087,905,713	2,182,442,739
TOTAL TAXABLE ASSESSED VALUE ($)	9,221,036,771	9,443,224,146	9,670,765,281	9,903,789,181	10,142,427,955
DIRECT TAX RATE	9.538	9.416	9.295	9.176	9.058
LESS: ESTIMATED ACTUAL TAXABLE VALUE ($)	10,705,672,028	11,161,671,761	11,637,094,446	12,132,767,389	12,649,553,134
PERCENTAGE OF ACTUAL VALUE	**86.13%**	**84.60%**	**83.10%**	**81.63%**	**80.18%**

Note: For informational puposes only, the Mat-Su Borough School District has used the Mat-Su Borough's audited financials through FY14 to project 5 years of Assessed Actual Value of Taxable Property based primarily on a 3-year average (7-year average for Personal Property to normalize a large decrease occurring in FY12).

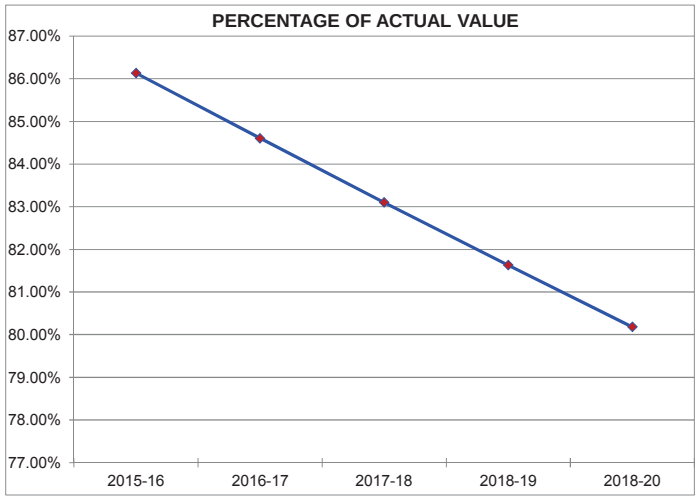


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Property Tax Levies and Collections
Last Ten Fiscal Years

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Taxes Levied for the Fiscal Year	$ 79,509,819	$ 87,063,129	$ 97,208,979	$ 107,223,469	$ 108,123,032	$ 110,203,515	$ 114,442,314	$ 114,904,572	$ 118,906,810	$ 121,650,445
Net Tax Levy	74,154,906	81,798,328	91,367,040	100,433,204	100,736,350	102,459,539	$ 106,116,574	$ 106,069,979	$ 109,986,586	$ 111,744,106
COLLECTED WITHIN THE LEVY FISCAL YEAR										
Amount	$ 71,450,048	$ 77,652,943	$ 87,627,539	$ 96,318,045	$ 97,109,667	$ 98,954,998	$ 101,881,857	$ 102,321,617	$ 106,109,708	$ 108,285,996
% of Levy	96.35%	94.93%	95.91%	95.90%	96.40%	96.58%	96.01%	96.47%	96.48%	96.91%
Collections in Subsequent Years	$ 2,606,474	$ 3,907,644	$ 3,436,819	$ 3,655,116	$ 2,940,021	$ 2,394,130	$ 2,311,732	$ 1,138,009	$ 1,340,702	$ -
TOTAL COLLECTIONS TO DATE										
Amount	$ 74,056,522	$ 81,560,587	$ 91,064,358	$ 99,973,161	$ 100,049,688	$ 101,349,128	$ 104,193,589	$ 103,459,626	$ 107,450,410	$ 108,285,996
% of Net Levy	99.87%	99.71%	99.67%	99.54%	99.32%	98.92%	98.19%	97.54%	97.69%	96.91%

Source: Matanuska-Susitna Borough Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2015. This information is for the most recent fiscal year available by the publication date of the School District's Budget Document.

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Borough Debt & the School District

As a component unit of the Matanuska-Susitna Borough, the District does not hold, nor 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.

The tables below and on the following pages provide an analysis of the Borough's debt service accounts and their effect on the Borough tax payers. 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. 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 2016 adopted mill rate totaled 9.984, and the Borough has proposed its areawide Borough Mill Levy be maintained at that level for FY 2017, with 1.26 mills, or $10,855,125, 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
4 Years Historic Breakdown of Adopted Mill Rates

	2013 Adopted	2014 Adopted	2015 Adopted	2016 Adopted
Contribution to Education	6.558	6.689	6.450	6.445
Voter Approved Net Debt Service for School Bonds	0.280	1.200	1.190	1.330
Net Debt Service for all other Bonds	1.332	0.577	0.399	0.372
Borough Operations & Capital	0.711	0.526	0.733	0.447
Unfunded Mandates	0.810	0.860	0.890	1.390
	9.691	**9.852**	**9.662**	**9.984**

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Direct and Overlapping Property Tax Rates
(mill levy rate per $1000 of assessed value)
Last Ten Fiscal Years

	Direct Rates									
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Areawide Borough	10.88	9.64	9.64	10.33	9.98	9.96	10.05	9.69	9.85	9.66
Non-Areawide Borough	0.38	0.35	0.37	0.38	0.43	0.39	0.43	0.49	0.05	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	0.30	-	-	-	-	-	-	-	-	-
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	2.40	2.18	2.35	2.51	2.77	2.94	2.94	3.05	3.05	3.24
Service Area Number 4	3.00	2.98	3.05	3.18	3.55	3.71	3.96	4.06	4.41	4.59
Service Area Number 7	1.00	0.96	1.02	1.08	1.21	1.32	1.32	1.39	1.39	1.39
Service Area Number 8	8.50	8.34	8.48	8.51	8.51	8.51	8.22	4.00	4.00	-

	Overlapping Rates									
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Serivce Area Number 9	1.75	1.76	1.82	1.97	2.18	2.41	2.58	2.78	2.78	2.78
Serivce Area Number 14	1.50	1.39	1.44	1.51	1.51	1.66	1.66	1.77	1.77	1.77
Serivce Area Number 15	3.80	3.49	3.83	4.13	4.11	4.11	4.11	4.10	4.10	4.10
Serivce Area Number 16	1.50	1.40	1.47	1.60	1.78	1.50	1.50	1.50	1.50	1.50
Serivce Area Number 17	2.75	2.48	2.54	2.75	2.75	2.75	2.75	2.92	2.92	2.92
Serivce Area Number 19	2.00	1.89	2.08	2.23	2.46	2.62	2.51	2.51	2.51	2.51
Serivce Area Number 20	2.72	2.53	2.66	2.83	3.17	3.39	3.62	3.86	3.86	3.50
Serivce Area Number 21	2.65	2.32	2.41	2.57	2.57	2.57	2.57	2.57	2.57	2.57
Serivce Area Number 23	3.50	3.18	3.36	3.48	3.82	4.01	4.29	4.59	4.59	4.59
Serivce Area Number 24	1.70	1.41	1.51	1.60	1.73	1.84	1.84	1.95	1.95	2.04
Serivce Area Number 25	1.25	1.20	1.25	1.33	1.46	1.53	1.61	1.73	1.73	1.73
Serivce Area Number 26	2.50	2.27	2.43	2.59	2.86	3.04	3.23	3.45	3.45	3.45
Serivce Area Number 27	3.00	2.70	2.76	2.93	3.24	3.24	3.24	3.48	3.48	3.48
Serivce Area Number 28	2.00	1.85	1.89	2.01	2.25	2.00	2.00	2.00	2.00	2.00
Serivce Area Number 29	2.67	2.22	2.38	2.53	2.73	2.73	2.73	2.89	2.89	2.89
Serivce Area Number 30	3.40	3.17	3.28	3.53	3.74	3.74	3.97	4.41	4.41	4.41
Serivce Area Number 31	2.75	2.74	2.86	3.12	3.35	3.35	3.68	3.68	3.68	3.68
Serivce Area Number 33 *	2.00	1.76	1.82	1.94	-	-	-	-	-	-
Serivce Area Number 34 *	1.50	1.37	1.40	1.49	-	-	-	-	-	-
Serivce Area Number 35	1.00	0.93	0.96	1.02	1.14	1.21	1.29	1.37	1.46	1.34
Serivce Area Number 69	5.00	4.57	5.26	5.79	6.61	7.33	8.21	9.12	9.12	9.12
Serivce Area Number 130	1.50	1.42	1.46	1.56	1.72	1.83	1.92	1.97	1.99	1.99
Serivce Area Number 131	3.00	2.89	3.06	3.07	3.51	3.47	3.68	4.13	3.24	3.24
Serivce Area Number 132	0.70	0.65	0.68	0.73	0.80	0.84	0.88	0.88	0.90	0.90
Serivce Area Number 135	-	-	-	-	3.00	3.00	3.00	2.96	2.96	2.96
Serivce Area Number 136 *	3.50	3.13	3.22	3.43	1.49	0.56	1.56	1.67	1.67	1.78

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 20, 2014. This information is for the most recent fiscal year available by the publication date of the School District's Budget Document.

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Outstanding Debt by Type
Last Ten Fiscal Years

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
GOVERNMENT ACTIVITIES										
General Obligation Bonds	$ 140,350,000	$ 171,240,000	$ 162,545,000	$ 171,850,000	$ 161,695,000	$ 184,240,000	$ 262,845,000	$ 270,410,000	$ 299,455,000	$ 335,920,000
Certificates of Participation	3,895,000	3,590,000	9,020,000	8,420,000	7,775,000	$ 7,100,000	$ 6,390,000	$ 5,645,000	$ 13,450,000	$ 12,195,000
Notes Payable	-	-	294,958	282,203	282,993	$ 359,063	$ 347,777	$ 329,698	$ 311,347	$ 292,721
Unamortized Bond Premium	4,224,537	6,343,361	5,748,621	6,006,827	5,363,354	5,812,872	$ 15,848,933	$ 18,592,433	$ 22,851,440	$ 33,411,389
Capital Leases	68,748	45,085	18,939	-	-	-	$ -	$ -	$ -	$ -
BUSINESS-TYPE ACTIVITIES										
General Obligation Bonds	9,150,000	8,785,000	8,410,000	8,025,000	7,630,000	$ 7,220,000	$ 6,665,000	$ 6,200,000	$ 5,735,000	$ 5,250,000
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
Unamortized Bond Premium	170,932	161,436	151,940	142,444	132,948	$ 123,452	$ 684,094	$ 625,457	$ 566,821	$ 508,184
Total Primary Government	**157,859,217**	**190,164,882**	**187,184,613**	**198,711,276**	**186,830,445**	**209,462,156**	**297,342,571**	**306,237,050**	**346,715,974**	**391,972,473**
% of Personal Income	6.85%	7.30%	6.60%	6.02%	5.49%	5.74%	7.72%	7.19%	7.90%	NA
Per Capita	2,132	2,464	2,337	2,408	2,216	2,354	3,243	3,265	3,609	3,997

NOTES: Matanuska-Susitna Borough Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2015. This information is for the most recent fiscal year available by publication date of the School District Budget Document.

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Ratios of Net General Bonded Debt Outstanding
As of 6/30/2015

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Population	74,041	77,174	80,088	82,515	84,314	88,995	91,697	93,801	96,074	89,063
Assessed Property Value	5,674,980,225	6,928,664,332	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
General Obligation Bonds	149,500,000	180,025,000	170,955,000	179,875,000	169,325,000	191,460,000	269,510,000	276,610,000	299,455,000	355,920,000
Debt Services Monies	244,398	258,294	291,064	791,345	291,195	1,016,788	1,038,091	1,041,305	1,106,592	1,100,905
Total Outstanding Debt	**149,255,602**	**179,766,706**	**170,663,936**	**179,083,655**	**169,033,805**	**190,443,212**	**268,471,909**	**275,568,695**	**298,348,408**	**354,819,095**
Legal Debt Limit*	379,248,616	485,006,503	536,050,094	557,026,517	565,029,122	574,678,482	586,881,965	597,314,502	625,791,775	630,285,403
% of the Debt Limit	39.36%	37.06%	31.84%	32.15%	29.92%	33.14%	45.75%	46.13%	47.68%	56.29%
Total Outsanding Debt Cost Per Capita	$ 2,015.85	$ 2,329.37	$ 2,130.96	$ 2,170.32	$ 2,004.81	$ 2,139.93	$ 2,927.82	$ 2,937.80	$ 3,105.40	$ 3,983.91
% of Taxable Assessed Value of Property*	2.63%	2.60%	2.23%	2.26%	2.10%	2.33%	3.21%	3.24%	3.44%	3.95%

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

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Computation of Direct and Overlapping Debt
As of 6/30/2015

Governmental Unit		Debt Outstanding	% Available to this Governmental Unit		Share of Direct and Overlapping Debt
Education Debt	$	305,070,000	100%	$	305,070,000
Certificates of Participations					
Animal Care Facility		3,555,000	100%		3,555,000
Public Safety Building		8,640,000	100%		8,640,000
Notes Payable					
AK Clean Water Fund Loans		292,721	100%		292,721
Parks & Recreation		1,725,000	100%		1,725,000
Transportation		29,125,000	100%		29,125,000
Unamortized Bond Premiums		33,411,389	100%		33,411,389
Total	**$**	**381,819,110**		**$**	**381,819,110**
Cities within the Borough, (Palmer and Wasilla)					
General Obligation Bonds as of June 30, 2015					
Palmer Ice Rink		860,000	100%		860,000
Wasilla Road Improvement		1,540,000	100%		1,540,000
Total	**$**	**2,400,000**	**100%**	**$**	**2,400,000**
Net Direct and Overlapping Debt				**$**	**384,219,110**

Note: The laws of the State of Alaska do not establish a debt limit.

Source: Matanuska-Susitna Borough Comprehensive Annual Financial Report

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Principal Taxable Properties
2015 Compared to 2006 (10 year Comparison)

Taxpayer	2015 Taxable Assessed Valuation	2015 Rank	2015 Percentage of Total Assessed Valuation	2006 Taxable Assessed Valuation	2006 Rank	2006 Percentage of Total Assessed Valuation
Mat-Su Valley Medical Center	$ 103,713,900	1	1.15%	$ 101,269,340	1	1.78%
Enstar Natural Gas	44,611,600	2	0.50%	40,706,900	2	0.72%
Alaska Hotel Properties, Inc.	41,325,600	3	0.46%	25,545,000	5	0.45%
Fred Meyer Stores, Inc.	42,200,411	4	0.47%	38,177,443	3	0.67%
Wal-Mart Stores, Inc.	30,851,912	5	0.34%	19,228,896	7	0.34%
GCI/GCI Cable/Alaska Digitel	25,613,500	6	0.28%	-	0	-
Cook Inlet Region, Inc.	27,707,800	7	0.31%	16,295,300	10	0.29%
Global Finance & Investments S.A./Gary Lundgren	24,880,400	8	0.28%	-	-	-
DBC, LLC/BDC, LLC/Target	21,801,555	9	0.24%	-	-	-
Lowes HIW Inc.	16,314,864	10	0.18%	23,676,099	6	0.42%
Alaska Pipeline Co.	-	-	-	29,580,000	4	0.52%
Cottonwood Creek Mall LLC	-	-	-	17,034,000	9	0.30%
Wasilla LLC/Pioneer Square LLC	-	-	-	17,258,900	8	0.30%
	$ 379,021,542		**4.21%**	**$ 328,771,878**		**5.79%**

Note: Includes real and personal property

Source: Matanuska-Susitna Borough Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2015. This information is for the most recent fiscal year available by the publication date of the School District's Budget Document.

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Principal Employers
2015 Compared to 2006 (10 year Comparison)

Employer Type	2015		2006	
	Rank	Employees	Rank	Employees
Trade, Transportation, and Utilities	1	4,764	1	4,103
Educational and Health Services	2	4,058	2	2,811
Local Government	3	3,278	3	2,506
Leisure and Hospitality	4	2,654	4	2,236
Construction	5	1,884	5	1,767
State Government	6	1,523	6	1,006
Professional and Business Services	7	1,279	7	935
Financial Activities	8	768	8	711
Other Services	9	741	9	583
Information	10	472	10	555
Federal Government	11	204	12	219
Manufacturing	12	428	11	217
Natural Resources and Mining	13	174	13	115
Unclassified Employers	14	58	14	35
Total Employees		**22,285**		**17,799**

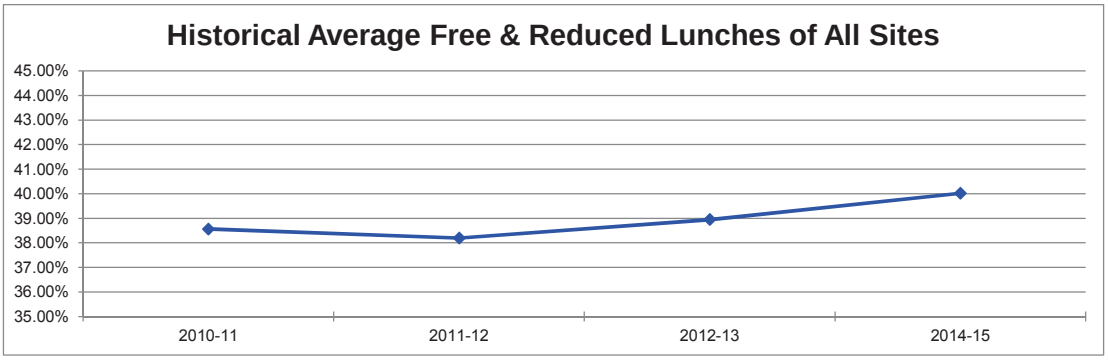
Note: Beginning in 2012, according to the Alaska Department of Labor, their non-disclosure rules no longer allow them to provide employment information that relates to or identifies employers for the current or previous years. Therefore, we are providing total employment by type of employer for the current year and nine years ago.

Source: Matanuska-Susitna Borough Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2015. This information is for the most recent fiscal year available by publication date of the School District Budget Document.
Alaska Department of Labor, Research and Analysis Division.

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Percentage of Students Eligible for Free and Reduced Meals by School
5 Years Historical

	FISCAL YEAR				
	2010-11 [b]	2011-12	2012-13	2013-14	2014-15
SCHOOL SITE LOCATIONS (Percentage in site number order)					
001 Palmer High	29.15	30.97	29.91	53.61	30.49
002 Su-Valley JR/SR High	60.45	45.31	51.92	57.14	49.35
003 Wasilla High	36.45	24.56	34.36	32.51	39.06
005 Colony High	22.95	20.29	20.54	22.10	26.56
006 Burchell High School	73.94	25.86	68.25	58.72	56.82
007 Houston High	54.70	50.47	54.17	41.63	59.73
010 Palmer Middle	39.18	46.76	44.07	29.70	42.20
011 Wasilla Middle	44.98	40.60	44.20	42.82	50.07
012 Colony Middle	28.44	34.63	28.28	29.13	31.28
013 Teeland Middle	35.53	32.97	33.71	35.46	37.36
014 Houston Middle	65.42	52.32	54.05	50.13	62.94
030 Big Lake Elementary	64.62	50.80	65.39	60.22	48.12
031 Glacier View School	42.86	42.40	38.10	19.71	44.44
032 Iditarod Elementary	55.08	54.82	62.32	58.06	62.95
033 Sherrod Elementary	36.94	43.21	36.40	38.65	45.34
034 Swanson Elementary	36.79	41.86	42.28	43.64	46.71
035 Talkeetna Elementary	44.90	50.62	41.94	39.64	54.29
036 Trapper Creek Elementary	86.21	70.94	77.78	66.67	66.67
038 Willow Elementary	59.12	48.08	59.69	48.80	49.24
039 Snowshoe Elementary	36.63	42.52	36.19	33.75	48.17
041 Butte Elementary	50.65	49.19	51.59	37.76	48.37
042 Sutton Elementary	71.19	67.49	68.29	48.85	58.11
043 Cottonwood Creek Elementary	31.12	38.66	30.32	34.34	36.90
044 Tanaina Elementary	50.12	48.39	54.19	49.01	48.73
045 Pioneer Peak Elementary	27.53	37.38	26.56	39.08	29.60
046 Larson Elementary	41.99	40.06	37.44	44.17	40.21
047 Finger Lake Elementary	38.81	37.49	39.66	37.27	39.38
048 Goosebay Elementary	50.31	42.30	44.56	56.10	48.43
050 Shaw Elementary	46.00	50.03	41.24	29.17	47.14
051 Meadow Lakes Elementary	55.23	48.52	50.00	27.44	55.33
052 Knik Elementary	49.38	52.81	46.91	59.45	52.26
053 Machetanz Elementary	27.09	32.55	21.62	48.47	21.23
071 Valley Pathways School	48.39	12.57	40.91	41.81	52.38
073 Mat-Su Career & Tech High School	31.23	21.71	27.40	42.16	26.63
Average of All Sites	**38.56%**	**38.19%**	**38.95%**	**39.98%**	**40.02%**



Notes:

[a] Information became available with implementation of Cybersoft Software for Food Services in FY09.
Prior to FY09 the district's legacy system did not have the capability to provide the information.

[b] 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.

[c] Information is unaudited.

Source:

Information taken from Food Services Cybersoft Software.

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Significant Own-Sourced Revenue
Last Ten Fiscal Years

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
COST OF FULL PRICED MEALS[a]										
Breakfast[b]	$ 1.50	$ 1.50	$ 1.50	Free	Free	Free	$ 1.60	$ 1.60	$ 1.60	$ 1.60
Lunch	2.75	2.75	2.75	2.75	2.75	2.85	2.85	2.95	2.95	2.95
Local Revenue	1,539,584	1,632,405	1,551,587	1,555,972	1,449,019	1,340,169	1,401,593	1,238,418	1,143,678	1,108,593
Students Eligible for Free or Reduced-Priced Meals[c]	**37.30%**	**36.70%**	**36.90%**	**36.90%**	**37.70%**	**38.60%**	**38.20%**	**39.50%**	**40.00%**	**41.00%**

Notes The cost of full-price meals are for elementary.

[b]Breakfast free to all students for Fiscal Years 2009-2011.

[c]Cybersoft Nutrition Services Software - for all sites including non-meal program participants.

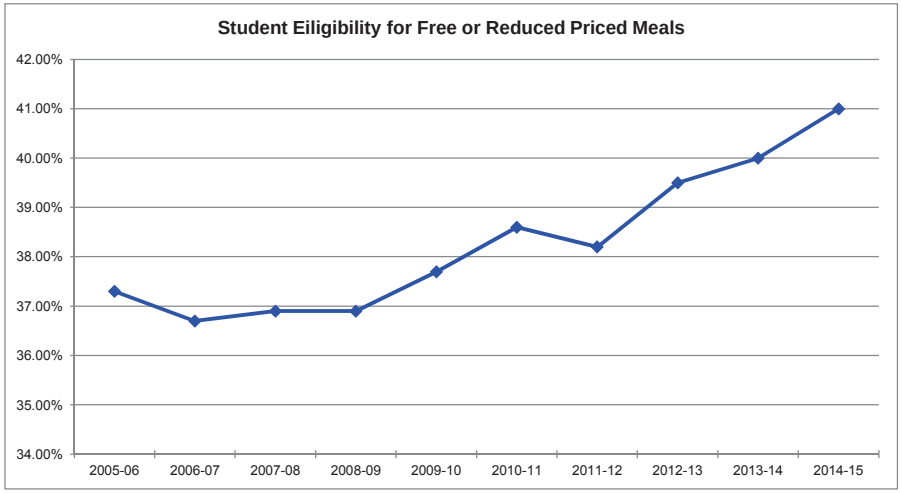


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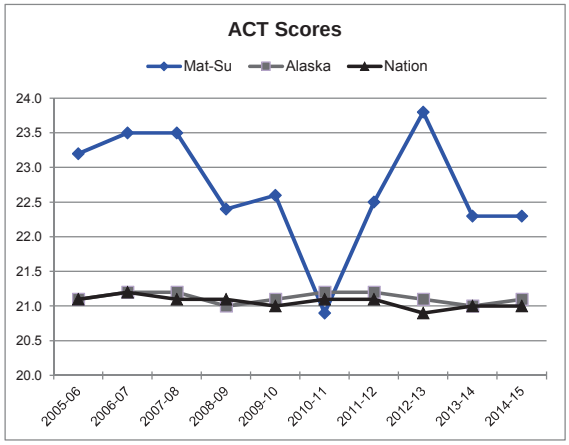
Comparative Results from College Entrance Exams
Last Ten School Years

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
AMERICAN COLLEGE TEST (ACT)										
Mat-Su	23.2	23.5	23.5	22.4	22.6	20.9	22.5	23.8	22.3	22.3
Alaska	21.1	21.2	21.2	21.0	21.1	21.2	21.2	21.1	21.0	21.1
Nation	21.1	21.2	21.1	21.1	21.0	21.1	21.1	20.9	21.0	21.0
SCHOLASTIC ASSESSMENT TEST (SAT)										
Mat-Su	1,540	1,537	1,521	1,524	1,526	1,519	1,527	1515	1509	1503
Alaska	1,527	1,527	1,511	1,528	1,518	1,513	1,504	1495	1485	1494
Nation	1,518	1,511	1,511	1,509	1,509	1,500	1,498	1498	1497	1490

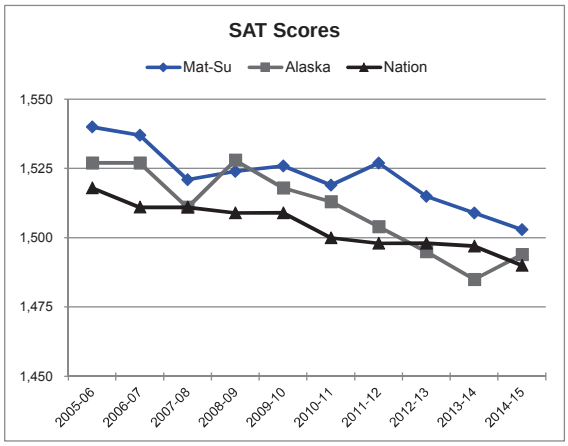
Notes: [a]Prior to 2005-06, the SAT test was comprised of reading and math components. In 2006-07, a writing component was added.

Source: Results of the ACT are comprised of all grade level students who tested that year. Scores reflect average composite score. The composite score is the average of the four individual required test scores. Alaska and National SAT scores were provided by The College Board online at:
http://www.act.org/newsroom/data/2015/pdf/profile/Alaska.pdf and
http://research.collegeboard.org/programs/sat/data/cb-seniors-2015

Gerenaly, Alaskan students have scored at or above the national level on both the Scholastic Aptitude Test (SAT) and the American College Test (ACT) for more than the past decade. The Mat-Su Borough School District students have also out-performed the national averages in both the ACT and the SAT.



The American College Test (ACT) is a college entrance test measuring English, mathematics, reading and science. It assesses the general educational development of high school students and their ability to complete college-level work.



The Scholastic Aptitude Test (SAT) is a college entrance test that measures reading, writing, and mathematical skills needed to be successful academically. Many colleges and universities use the SAT to determine a student's college readiness.

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PERFORMANCE MEASURES

Graduation Rates

The MSBSD aims high for our students. 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.

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
DROP OUT RATE										
Enrollment	15,438	15,847	16,115	16,481	16,663	16,966	17,338	17,247	17,477	17,757
Drop Out Number	387	326	328	403	409	262	330	326	284	219
State Drop Out %	5.20%	4.30%	4.20%	5.10%	5.20%	3.30%	4.10%	4.10%	3.50%	2.80%
REAL %	*2.51%*	*2.06%*	*2.04%*	*2.45%*	*2.45%*	*1.54%*	*1.90%*	*1.89%*	*1.63%*	*1.23%*
GRADUATION RATE										
Enrollment	15,438	15,847	16,115	16,481	16,663	16,966	17,338	17,247	17,477	17,757
Senior Enrollment	990	1,169	1,022	1,134	1,126	1,141	1,463	1,376	1,440	1,351
Graduation Number	912	876	932	1,012	1,089	1,085	1,125	1,086	1,115	1,132
Graduation Rate %	94.09%	94.47%	94.22%	93.86%	93.46%	93.60%	93.51%	93.70%	93.62%	93.63%
State Cohort %				69.00%	70.50%	70.00%	70.90%	79.10%	76.00%	81.30%

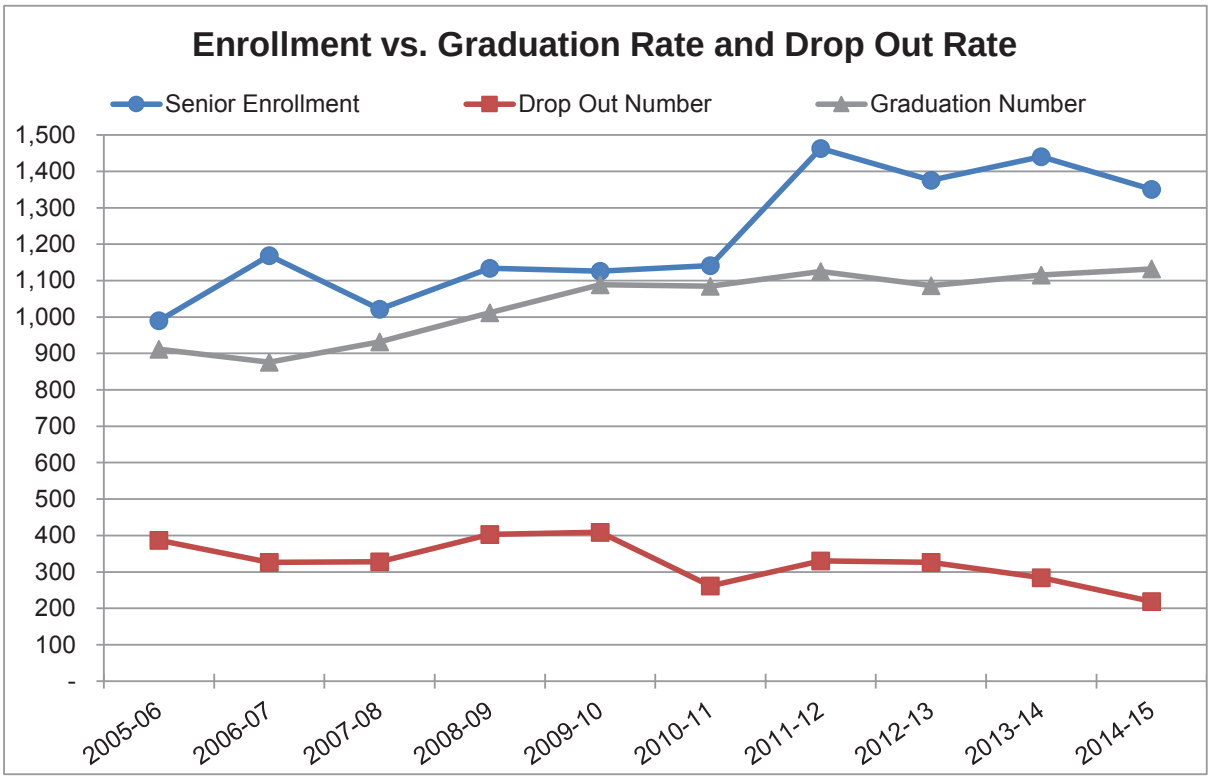


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Glossary

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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.

Adopted Budget The School Board approved annual spending plan for the upcoming and future years.

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.

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.
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 Ed.	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.
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 — A 12-month period on which oprations, 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).
IT	Information Technology
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.
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

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 Ratios &

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. Enterprize 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 are

Stakeholder Anyone who has an investment, or an involvement with the District. This includes, but is not

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

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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Appendix

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Matanuska-Susitna Borough School District
School Calendar
2016 - 2017

S	M	T	W	T	F	S

JULY

					1	2
3	H	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						

AUGUST

	1	2	3	4	5	6
7	8	PD	PD	PD	WD	13
14	SO	16	17	18	19	20
21	22	23	24	25	PD	27
28	29	30	31			

SEPTEMBER

				1	V	3
4	H	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	

OCTOBER

						1
2	3	4	5	6	7	8
9	10	11	12	13	Q1	15
16	17	18	19	20	21	22
23	24	25	26	PD	PC	29
30	31					

NOVEMBER

		1	2	3	4	5
6	7	8	9	10	PD	12
13	14	15	16	17	18	19
20	21	22	23	H	H	26
27	28	29	30			

DECEMBER

				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	Q2	WD	24
25	H	V	V	V	V	31

August

9-11	Professional Development Days (PD)*
12	Work Day for Teachers (WD)*
15	School Opens for 1-12 (SO)
15-19	Kindergarten Roll-In
22	First Day for Kindergarten
26	Professional Development Day (PD)*

September

2	**Fair Day (V)***
5	Labor Day Holiday (H)*

October

14	Quarter 1 Ends (42 Days)
27	Professional Development Day (PD)*
28	**Parent Conference Day (PC)***

November

11	Professional Development Day (PD)*
24-25	Thanksgiving Holiday (H)*

December

22	Quarter 2 Ends (44 Days)
23	Work Day for Teachers (WD)*
26	Christmas Holiday (H)*
27-30	**Winter Vacation (V)***

January

2	New Years Day (H)*
3-6	**Winter Vacation (V)***
16	Martin Luther King, Jr. Day (H)*

February

16	Professional Development Day (PD)*
17	**Parent Conference Day (PC)***

March

9	Quarter 3 Ends (41 Days)
10	Work Day for Teachers (WD)*
13-17	**Spring Vacation (V)***

April

May

5	Professional Development Day (PD)*
19	School Closes/Quarter 4 Ends (44 Days)
22	Work Day for Teachers (WD)*

* indicates no school for students

S	M	T	W	T	F	S

JANUARY

1	H	V	V	V	V	7
8	9	10	11	12	13	14
15	H	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

FEBRUARY

			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	PD	PC	18
19	20	21	22	23	24	25
26	27	28				

MARCH

			1	2	3	4
5	6	7	8	Q3	WD	11
12	V	V	V	V	V	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

APRIL

						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						

MAY

	1	2	3	4	PD	6
7	8	9	10	11	12	13
14	15	16	17	18	SC	20
21	WD	23	24	25	26	27
28	H	30	31			

JUNE

				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	

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SCHOOL LOCATION INFORMATION

Academy Charter
801 East Arctic
Palmer, Alaska 99645
Phn: 746-2358 Fax: 746-2368

AK Middle College School
10928 Eagle River Road, Suite 115
Eagle River, Alaska 99577
Phn: 746-8494 Fax: 746-8485

American Charter Academy
244 S Sylvan Ste. 110
Wasilla, Alaska 99654
Phn: 352-0150 Fax: 352-0180

Beryozova
27297 W. Beryozova Dr.
Williow, Alaska 99652
Phn: 495-2500 Fax: 495-2502

Big Lake Elementary
3808 South Big Lake Road
Big Lake, Alaska 99652
Phn: 892-9700 Fax: 892-9780

Birchtree Charter School
7107 E. Palmer-Wasilla Hwy
Palmer, AK 99645
Phn: 745-1831 Fax: 745-1843

Burchell High School
1775 West Parks Highway
Wasilla, Alaska 99654
Phn: 864-2600 Fax: 864-2680

Butte Elementary
4006 South Butte Road
Palmer, AK 99645
Phn: 861-5200 Fax: 861-5280

Colony High School
9550 Colony School Drive
Palmer, Alaska 99645
Phn: 861-5500 Fax: 861-5509

Colony Middle School
9250 Colony School Drive
Palmer, Alaska 99645
Phn: 761-1500 Fax: 761-1592

Cottonwood Creek Elementary
800 N. Seward Meridian
Wasilla, AK 99654
Phn: 864-2100 Fax: 864-2180

Finger Lake Elementary
5981 Eek Street
Wasilla, Alaska 99654
Phn: 864-2200 Fax: 864-2280

Fronteras Spanish Immersion
7010 E. Bogard Rd.
Wasilla, AK 99687
Phn: 745-2223 Fax: 745-6132

Glacier View
65975 S. Wolverine Circle
Sutton, AK 99674
Phn: 861-5650 Fax: 861-5680

Goose Bay Elementary
6400 Hollywood Blvd
Wasilla, Alaska 99654
Phn: 352-6400 Fax: 352-6480

Houston High School
12501 W. Hawk Lane
Houston, Alaska 99694
Phn: 892-9400 Fax: 892-9460

Houston Middle School
12801 W. Hawk Lane
Houston, Alaska 99694
Phn: 892-9500 Fax: 892-9560

Iditarod Elementary
801 N Wasilla/Fishhook Rd
Wasilla, Alaska 99654
Phn: 352-9100 Fax: 352-9180

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SCHOOL LOCATION INFORMATION

Joe Redington Sr. Jr/Sr High School
10015 Redington School Rd.
Wasilla, AK 99687
Phn: 864-5400 Fax: 864-5480

Knik Elementary
6350 West Hollywood
Wasilla, AK 99654
Phn: 352-0300 Fax: 352-0380

Larson Elementary
2722 E Seldon Road
Wasilla, Alaska 99654
Phn: 352-2300 Fax: 352-2345

Machetanz Elementary
4961 E. Nelson Rd
Wasilla, AK 99654
Phn: 864-2300 Fax: 864-2380

Mat-Su Career & Tech High
2472 N Seward Meridian Prkwy
Wasilla, Alaska 99654
Phn: 352-0400 Fax: 352-0480

Mat-Su Central School
600 E Railroad Avenue, #6
Wasilla, Alaska 99654
Phn: 352-7450 Fax: 352-7480

Mat-Su Day School
3901B E. Bogard Road
Wasilla, AK 99654
Phn: 864-2040 Fax: 864-2083

Mat-Su Secondary School
581 S. Outer Springer Lp
Palmer, Alaska 99645
Phn: 761-7238 Fax: 761-7249

Meadow Lakes Elementary
1741 N Pittman Road
Wasilla, Alaska 99654
Phn: 352-6100 Fax: 352-6147

Midnight Sun Charter
7275 W. Midnight Sun Circle
Wasilla, AK 99654
Phn: 357-6786 Fax: 373-6786

Palmer High School
1170 W Arctic Avenue
Palmer, Alaska 99645
Phn: 746-8400 Fax: 746-8481

Palmer Jr Middle School
1159 South Chugach
Palmer, Alaska 99645
Phn: 761-4300 Fax: 761-4372

Pioneer Peak Elementary
1959 North Trunk Road
Palmer, Alaska 99645
Phn: 861-5700 Fax: 861-5780

Shaw Elementary
3750 E Paradise Lane
Wasilla, AK 99654
Phn: 352-0500 Fax: 352-0580

Sherrod Elementary
561 N Gulkana
Palmer, Alaska 99645
Phn: 761-4100 Fax: 761-4180

Snowshoe Elementary
2001 W. Fairview Loop
Wasilla, Alaska 99654
Phn: 352-9500 Fax: 352-9560

Susitna Valley Jr/Sr High School
42728 S. Parks Highway
Talkeetna, Alaska 99676
Phn: 733-9300 Fax: 733-9380

Sutton Elementary
11672 N. Wright Way
Sutton, Alaska 99674
Phn: 861-5600 Fax: 861-5640

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SCHOOL LOCATION INFORMATION

Swanson Elementary
609 N Gulkana
Palmer, Alaska 99645
Phn: 861-5300 Fax: 861-5380

Tanaina Elementary
2550 Lucille Street
Wasilla, Alaska 99654
Phn: 352-9400 Fax: 352-9481

Trapper Creek Elementary
6742 E. Petersville, Road
Trapper Creek, Alaska 99683
Phn: 733-9451 Fax: 733-9480

Valley Pathways
1150 North France Road
Palmer, Alaska 99645
Phn: 761-4650 Fax: 761-4680

Wasilla Middle School
650 Bogard Road
Wasilla, Alaska 99654
Phn: 352-5300 Fax: 352-5380

MSBSD Central Administration
501 N Gulkana Street
Palmer, Alaska 99645
Phn: 746-9200 Fax: 761-4076

Talkeetna Elementary
13930 E. Timberwolf Loop
Talkeetna, Alaska 99676
Phn: 733-9400 Fax: 733-9440

Teeland Middle School
2788 N Seward Meridian Prkwy
Wasilla, Alaska 99654
Phn: 352-7500 Fax: 352-7585

Twindly Bridge Charter
141 E. Seldon Rd Suite "C"
Wasilla, Alaska 99654
Phn: 376-6680 Fax: 736-6683

Wasilla High School
701 E Bogard Road
Wasilla, Alaska 99654
Phn: 352-8200 Fax: 352-8280

Willow Elementary
31706 W. Parks Highway
Willow, Alaska 99688
Phn: 495-9300 Fax: 495-9380

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SCHOOL BOARD



Susan Pougher
President
SEAT C
Term Ends 2016



Ole Larson
Vice-President
SEAT D
Term Ends 2017



Dr. Sarah Welton
Clerk
SEAT B
Term Ends 2018



Deborah Retherford
SEAT A
Term Ends 2018



Ray Michaelson
SEAT G
Term Ends 2016



Dr. Donna Dearman
SEAT F
Term Ends 2016



Kelsey Trimmer
SEAT E
Term Ends 2017



Amy McDougall
STUDENT ADVISORY
BOARD
REPRESENTATIVE

THE STATE of ALASKA
GOVERNOR BILL WALKER

Department of Commerce, Community, and Economic Development
DIVISION OF COMMUNITY AND REGIONAL AFFAIRS
550 West Seventh Avenue, Suite 1640
Anchorage, Alaska 99501
Main: 907.269.4501/907.269.4581
Programs fax: 907.269.4539

October 1, 2015

CERTIFIED/RETURN RECEIPT REQUESTED
7012 3050 0001 4706 1872

District Superintendent Matanuska-Susitna Borough
Matanuska-Susitna Borough School District
501 N. Gulkana St
Palmer, AK 99645

RE: 2015 FULL VALUE DETERMINATION

Dear Sir or Madam,

As required by AS 14.17.510 (Public Schools Foundation Program), the Department of Commerce, Community, and Economic Development has determined that, as of January 1, 2015, the full and true value of taxable real and personal property within your municipality is as follows:

Real Property:	$8,909,114,500
Personal Property	$1,342,452,200
State Assessed Property (AS 43.56):	$16,735,040
TOTAL:	$10,268,301,740

This full value determination may be appealed administratively by you within fifteen (15) days of receipt of this notice. In addition, AS 14.17.510 allows for judicial review of the determination. If you have any questions concerning this full value determination for 2015, please contact our office at 269-4605.

Sincerely,

Marty McGee

Marty McGee, State Assessor

THE STATE of ALASKA
GOVERNOR BILL WALKER

Department of Education & Early Development
SCHOOL FINANCE / FACILITIES

810 West 10th Street, Suite 200
P.O. Box 110500
Juneau, Alaska 99811-0500
Main: 907.465.8683
Fax: 907.463.5279
Email: Meridith.Boman@alaska.gov

April 8, 2016

Alicia Hobbs, Accounting Supervisor
Mat-Su Borough School District
501 N. Gulkana
Palmer, AK 99645

Dear Ms. Hobbs:

The Alaska Department of Education & Early Development has been delegated the authority, by the U.S. Department of Education, to approve *Restricted Federal Indirect Cost Rate Proposals* pursuant to delegation agreement number 2014-180, effective until June 30, 2016. The FY2017 approved Restricted Federal Indirect Cost Rate for Mat-Su Borough School District is **4.62%**. The restricted Federal rate is effective from 7/1/2016 to 6/30/2017.

If you have any questions regarding this rate or the rate approval process, please contact me at (907) 465-8683 or meridith.boman@alaska.gov.

Sincerely,

Meridith Boman
School Finance Specialist

Enclosure

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Mat-Su Borough School District
School District Certification and Request for Authorized Indirect Rate
As submitted to the Department of Education & Early Development
FY2017 Federal Indirect Rate

I certify that the information contained herein has been prepared in accordance with the instructions issued by EED and conforms with the criteria in OMB Circular A-87, and is correct to the best of my knowledge and belief. No costs other than those incurred by this agency have been included in the indirect cost rate application. The same costs that have been treated as indirect costs have not been and will not be claimed as direct costs, and similar types of costs have been accorded consistent treatment. All expenditures detailed on the application form have been made, and records supporting them have been maintained and are available for review and/or audit.

We hereby apply for the following indirect cost rate:

Federal Programs - Restricted with Carry Forward 4.59%

Superintendent's Certification — Date 12-31-15

EED USE ONLY

Your proposal has been accepted and the following rate approved:

Federal Programs - Restricted with Carry Forward 4.62 %

This rate becomes effective July 1, 2016 and remains in effect until June 30, 2017 and will apply to all eligible federally assisted programs as appropriate.

Federal law or grant conditions may limit the amount of indirect cost or the indirect cost rate. For example, if the approved restricted rate is five percent and the law allows only a three percent rate of recovery, then only indirect cost equal to three percent of the direct costs for that program may be recovered.

Elaine Blackwell — 4/4/16

Alaska Department of Education & Early Development — Date

Form #05-02-007

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Chart of Accounts

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FUND

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. School districts have the option of establishing a separate fund for each federal or state grant. If multiple grants are recorded in a fund, separate revenue and expenditure accounts must be established for each grant within the fund, and separate revenue and expenditure reports for each grant must appear in the audit report. Project codes are suggested for multiple grant activities within a fund to meet segmented financial transaction information requirements.

GOVERNMENTAL FUNDS

100 General Fund (School Operating Fund). 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. ***(Required)***

200–399 Special Revenue Funds. Funds used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes. More than one special revenue fund may need to be established. ***(Required)***

200–249 State Sources. Fund used to account for Special Revenue Funds from nonfederal state sources.

205 Student Transportation Fund. Fund used to account for revenues and expenditures for student transportation to and from school and other state-approved student transportation. Revenues include state student transportation revenue and any necessary transfers from the school operating fund. ***(Required)***

210 Cigarette Tax Fund. Fund used to account for proceeds derived from the Cigarette Tax Act which may be used only to rehabilitate, construct, and repair school facilities and for cost of insurance on buildings comprising school facilities during the rehabilitation, construction, and repair, and for the life of the building in accordance with AS 43.50.140. ***(Required)***

215 Community School Fund. Fund used to account for revenues and expenditures for community schools. Revenues include state grants for community education and local revenue and matching funds from School Operating Fund. ***(Required)***

220 Community College Fund. Fund used to account for all monies directly related or attributable to non-degree programs and activities of a community college which are the responsibility of the school district in accordance with AS 14.40.610(b). ***(Required)***

225 Boarding Home Fund. Fund used to account for revenue and expenditures for boarding home activity. ***(Required)***

230–249 Other State Sources. Fund or funds used to account for programs funded by state grants which cannot be recorded in the above funds. Sometimes called *Designated Purpose Funds*, their uses and limitations are specified by legal authority. Generally, the resources of these funds cannot be diverted to other uses.

250–349 Federal Sources – Through the State. A fund or funds used to account for programs funded by federal grants which pass through the state. Sometimes called *Designated Purpose Funds*, their uses and limitations are specified by legal authority. Generally, the resources of these funds cannot be diverted to other uses.

255 Food Service Fund. Fund used to account for non-instructional food service operations, including National School Lunch and Breakfast programs. ***(Required)***

260–349 Other Federal Sources – Through the State. A fund or funds used to account for programs funded by federal grants which pass through the state and cannot be recorded in the above fund. Sometimes called *Designated Purpose Funds*, their uses and limitations are specified by legal authority. Generally, the resources of these funds cannot be diverted to other uses.

350–369 Federal Sources – Direct. A fund or funds used to account for programs funded by federal grants passed directly to the district. Sometimes called *Designated Purpose Funds*, their uses and limitations are specified by legal authority. Generally, the resources of these funds cannot be diverted to other uses.

370–399 Local Sources. A fund or funds used to account for programs funded by local sources. Sometimes called *Designated Purpose Funds*, their uses and limitations are specified by legal authority. Generally, the resources of these funds cannot be diverted to other uses.

400 Debt Service Fund. A fund used to account for the accumulation of resources for, and the payment of, general long-term debt obligations. ***(Required)***

500 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. ***(Required)***

500–599 Specific Projects. Funds used to account for specific projects.

PROPRIETARY FUNDS

600–649 Enterprise Fund(s). A fund or funds used to account for activities which are basically self-supporting either on a short-term or long-term basis such as a swimming pool or a resale house construction project. More than one enterprise fund may need to be established.

650–699 Internal Service Fund(s). A fund or funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

FIDUCIARY FUNDS – TRUST AND AGENCY FUNDS

Funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units. The key distinction between trust and agency funds is that *trust funds* normally are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held. An *agency fund* does not involve a formal trust agreement, and the government's role is

purely custodial.

700 Agency Fund(s). A fund or funds used to account for assets held by the district acting as an agent for others. ***(Required)***

710 Student Agency Fund. 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 characteristics of student agency funds vs. district general fund activity is who has ultimate authority for determining the use of the funds resources.

720–759 Other Agency Fund(s). A fund or funds used to account for assets held by the district as an agent for others. More than one agency fund may be established (i.e., Red Cross or Community Chest collections).

760 Expendable Trust Fund(s). A fund or funds 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. More than one trust fund may need to be established. ***(Required)***

780 Nonexpendable Trust Fund(s). A fund or funds used to account for activities associated with trust agreements that restrict the school district from using the principal or corpus. ***(Required)***

ACCOUNT GROUPS

800 General Fixed Assets Account Group. This self-balancing group of accounts is used to account for fixed assets owned and used by the school district. Fixed assets purchased under lease-purchase agreements are recorded in this group after the last payment is made. ***(Required)***

900 General Long-Term Debt Account Group. This self-balancing group of accounts is used to account for long-term obligations of a school district. ***(Required)***

LOCATION CODES

Location is used as a way to identify schools, attendance centers, operational units, buildings, or sites as budgetary units or cost center designators as a means of segregating costs. The term ***school*** is used to denote the location of educational activities for organization purposes. Organizational units housed by physical plants correspond to individual schools or a district office allowing the classification of budgets and expenditures for each school or operational unit. This account element and related account codes are optional and may be assigned to meet the needs of individual school districts.

001–009 **Senior High Schools.** Secondary schools offering the final years of high school work necessary for graduation beginning with the next grade following middle school and ending with grade 12.

001 Palmer High School
002 Su Valley Jr./Sr. High School
003 Wasilla High School
005 Colony High School
006 Burchell High School
007 Houston High School

010–019 **Middle Schools.** Separately organized and administered intermediate schools, usually consisting of some combination of grades between 6 and 9, or grades 7 and 8, exclusive of elementary and senior high schools.

010 Palmer Jr. Middle School
011 Wasilla Middle School
012 Colony Middle School
013 Teeland Middle School
014 Houston Middle School

020–029 **Unassigned**

030–059 **Elementary Schools.** Schools classified as elementary by state and local practice normally comprised of any span of grades from preschool through but not above grade 8.

030 Big Lake Elementary School
031 Glacier View School
032 Iditarod Elementary School
033 Sherrod Elementary School
034 Swanson Elementary School
035 Talkeetna Elementary School
036 Trapper Creek Elementary School
038 Willow Elementary School
039 Snowshoe Elementary School
041 Butte Elementary School
042 Sutton Elementary School
043 Cottonwood Creek Elementary School
044 Tanaina Elementary School
045 Pioneer Peak Elementary School
046 Ron Larson Elementary School
047 Finger Lake Elementary School
048 Goose Bay Elementary School
049 Beryozava School
050 John Shaw Elementary School
051 Meadow Lakes Elementary School
052 Knik Elementary School

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053 Fred & Sara Machetanz Elementary School

060–069 Charter Schools

061 Midnight Sun Family Learning Center
062 The Academy Charter
065 Twindly Bridge Charter
066 Birchtree Charter
067 American Charter Academy

070–079 Other Schools

071 Valley Pathways High School
072 Mat-Su Youth Facility
073 MS Career & Technical High School
077 Mat-Su Day School
078 Fronteras Spanish Immersion School
079 Alaska Middle College School

080–089 Unassigned

090–099 School Emergency

091 Mat-Su Central School
095 Su-Valley Reclamation
096 Knik Water Damage
098 Willow Vandalism

100–182 Unassigned

183 Indirect Cost Recovery

184–499 Unassigned

500–599 District-Wide Costs. Costs which are not directly associated with district operations, programs, activities, or services, and which are not related to the level of services provided by the district. Such costs include principal and interest on debt; bond issuance costs; property, liability, unemployment and workers' compensation insurance; judgments or legal claim settlements; etc.

501 District-Wide Services
502 Federal Programs
503 Student Support Services
504 Health Services

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505 Career & Technical Education
506 Education & Instruction
507 Warehouse
508 Information Technology
509 Operations & Maintenance Center
510 Risk Management
511 Quality Schools
512 Student Transportation
513 Food Service
516 Business & Operations
517 Purchasing
519 Custodial Services Support
530 Talented & Gifted Instruction

600–999 **District Office.** Activities or services associated with centralized administration, program direction, curriculum services, business services, and related support services. This category includes the board of education; superintendent; centralized administration and support for instructional, curriculum, media, special education, athletics, and other programs; and district-wide staff development, human resources, payroll, accounting, information systems, etc.

601 School Board
602 Office of the Superintendent
603 Budget & Finance
604 Payroll Services
605 Accounting Services
606 Human Resources & Labor Relations
607 Administration Print Room
608 EEO Officer
609 Chief Financial Officer
610 Administration Building
611 Public Information Officer
612 Planning & Demography
613 Supplemental EE Retirement Program
615 Facility Use Program
699 Legal Claims & Settlements
888 ASD Sale
999 State Retirement On-Behalf

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OBJECT CODES

Object codes describe the financial activity represented by a specific transaction.

REVENUE OBJECT CODES

Revenues are additions to the net current assets of a fund excluding Other Financing Sources and Expenditure Refunds. ***Revenue object codes*** refer to the source and type of specific revenues.

000 Revenue from Local Sources. Revenue collected by cities and boroughs and appropriated to the school board for school purposes and revenue produced within the school district for school purposes.

010 City/Borough Appropriations. Revenues and in-kind services received from cities and boroughs.

011 City/Borough – Direct Appropriations. Monies distributed to the school district by direct appropriation from the local city or borough for general school purposes. ***(Required)***

020 Food Services. Receipts from local food sales not reimbursed by state or federal agencies. ***(Required)***

030 Earnings on Investments. Interest or other earnings resulting from investment of school district funds. ***(Required)***

040 Other Local Revenues. All other local revenues which are not classified in any of the required accounts above. Fees collected from students and adults for use of school district operated swimming pools. Monies collected from the rental of school facilities such as the gymnasium. Unrestricted cash donations to the school district for school purposes made by individuals or organizations. Prior year recover, out-of-state tuition and transportation, community services, proceeds from sale of supplies, equipment rentals and parking fee receipts. In-kind contributions other than from cities and boroughs, such as tribal organizations. ***(Required)***

047 E-Rate Revenue. To account for the total E-rate subsidy provided by the Universal Service Program. ***(Required)***

050 Revenue from State Sources. Object codes 050–999 have been reserved for revenue from state sources. ***(Required)***

100 Revenue from Federal Sources – Direct. Object codes 100–149 have been reserved for revenue from direct federal sources. ***(Required)***

150 Revenue from Federal Sources – Through the State of Alaska. Object codes 150–189 have been reserved for federal grant revenue received through the Alaska Department of Education and Early Development. ***(Required)***

190 Revenue from Federal Sources – Other Intermediate Agencies. Federal revenue received from other non-state and non-federal agencies. ***(Required)***

200 Other Sources. To account for receipts and resources which are not current revenues, including agency fund receipts, receipts from the sale of property, and insurance proceeds for compensation for the loss of a fixed asset. ***(Required)***

210 Student Agency Fund Receipts. Receipts received by the school district that belong to students and student groups and are held by the district on their behalf. ***(Student Agency Fund 700 or 710 only)***

250 Transfers from Other Funds. Money received unconditionally from another fund without expectation of repayment. Such monies are other financing sources of the receiving fund. ***(Required)***

EXPENDITURE OBJECT CODES

Expenditure object codes describe the service or commodity obtained as a result of a specific expenditure.

Expenditures are decreases in assets or increases in liabilities which decrease the amount of fund balance available. ***Expenditure object codes 300–599 have been reserved for expenditures***. For school districts that wish to accumulate financial information in greater detail than the required object level, many required objects are further subdivided into optional objects.

Optional objects provide for the grouping of expenditures of services in further detail; for example, object 450, Supplies, Materials & Media, is a required object but could be further broken out into the optional object 451, Teaching Supplies. The ***optional objects are components of the required objects***, and if optional objects are used, they should be aggregated and reported at the required object level. When establishing coding for required objects, the explanations and detail provided in the optional objects should be considered.

300 Employee Salaries & Employee Benefits. Expenditures to bona fide employees who are in positions of a permanent or temporary nature. This includes gross salary and employee benefits for personal services rendered while on the payroll of the school district. Object codes 310–349 have been reserved for salaries. Objects codes 350–399 have been reserved for employee benefits. Salary and employee benefits are required to be prorated between functions as described when applicable. ***(Required)***

310 Certificated Salaries. Expenditures to employees who are in positions of a permanent nature or hired temporarily who are required to hold a teaching certificate as a condition of their employment, including personnel substituting for those in permanent positions. For all certificated positions, salary is required to be coded to function 100, Instruction, for any portion of time the employee is a classroom teacher. ***(Required)***

320 Non-Certificated Salaries. Expenditures to employees who are in positions of a permanent nature or hired temporarily who are ***not required*** to hold a teaching certificate as a condition of their employment, including personnel substituting for those in permanent positions. This does ***not*** include contractual agreements for services or volunteers. ***(Required)***

350 Total Employee Benefits. Expenditures for all employee benefits. All employee benefits are required to be prorated to the functions with the corresponding salary. Object codes 360–399 have been reserved for employee benefits. ***(Required)***

360 Employee Benefits. Expenditures by the school district for the benefit of the employees, including life, health, and accident premiums, unemployment insurance, workers' compensation premiums, FICA, SBS, TRS, and PERS. These amounts are items ***not*** included in the gross salary nor are they considered compensation. ***(Required)***

380 Housing Allowance/Subsidy. Expenditures by a school district to the housing lessor to cover part or all the cost of employee housing, and costs in excess of rental revenues on district-owned teacher housing. ***(Required)***

390 Transportation Allowance. Expenditures by the school district to an employee or to a carrier for the cost of transportation to and/or from point of hire and duty station and for "R & R" travel for employees. ***(Required)***

400 Materials, Supplies, Services & Other.

410 Professional & Technical Services. Expenditures for services which can only be performed by persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, dentists, medical doctors, consultants, and accountants. Also included are personnel who provide direct instruction for students or inservice training for instructional staff. These are services rendered by personnel ***not*** on the payroll of the school district. ***(Required)***

420 Staff Travel. Expenditures for transportation, meals, hotel, and other expenses associated with traveling on business for all school district personnel, including public transportation fares or private vehicle reimbursement at the designated rate per mile. Expenditures for staff accompanying students as chaperones are recorded under object 425, Student Travel. ***(Required)***

425 Student Travel. Expenditures for transportation and related costs of classroom-related and extracurricular travel for students and chaperones. ***(Required)***

430 Utility Services. Expenditures for utility services provided by public or private organizations. Included are water/sewage and disposal services, telephone services, and postage machine rental and postage. Energy services are ***not*** included here but in object 435, Energy. ***(Required)***

435 Energy. Expenditures for electricity, heating oil, natural or bottled gas, coal, gasoline, diesel, and other energy. ***(Required)***

440 Other Purchased Services. Expenditures for purchased services which include building, equipment, or land rentals; repair and maintenance services; advertising; and printing. Included are bus and other vehicle rental when operated by school district personnel, lease of data processing equipment, lease-purchase arrangements, and similar rental agreements. ***(Required)***

445 Insurance & Bond Premiums. Expenditures for all types of insurance coverage, including property, liability, fidelity, and student accident. Insurance for group health is ***not*** included here but under object 360, Employee Benefits. ***(Required)***

450 Supplies, Materials & Media. Expenditures for supplies, materials, and media items as

listed in optional object codes 451–479. A *supply item* is any article or material which meets one or more of the following conditions: (1) it is consumed in use; (2) it loses its original shape or appearance with use; (3) it is expendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it; (4) it is an inexpensive item whose small unit cost makes it inadvisable to capitalize the item; or (5) it loses its identity through incorporation into a different or more complete unit or substance.(See *Appendix A, Criteria for Distinguishing Equipment from Supply Items,* for additional guidance in determining supplies versus equipment.) Costs and delivery costs of teaching supplies, textbooks and bindings or repairs, library books, periodicals and newspapers, and audio-visual costs are recorded here. Costs associated with materials and supplies used by district maintenance employees in the repair and upkeep of buildings, apparatus, equipment and grounds, and custodial supplies. Also included are office supplies, shop tools, office appliances, home economics dishes and kitchen utensils, items for science laboratories, athletic equipment, gasoline and lubricants used for the district's vehicles or equipment, food, and milk. ***(Required)***

480 Tuition & Stipends. (Required)

490 Other Expenses. Expenditures for goods and services that cannot be accounted for elsewhere, including items in optional object codes 491–494. ***(Required)***

495 Indirect Costs. Expenditures related to indirect cost recovery on grants and the corresponding credit to the General Fund ***(function 550, District Administration Support Services, only)***. ***(Required)***

510 Equipment. Expenditures for furnishings, classroom or office equipment, vehicles, generators, and other equipment. *(See Appendix A, Criteria for Distinguishing Equipment from Supply Items, for additional guidance in determining supplies versus equipment.)* ***(Required)***

540 Other Capital Outlay Expenses. Expenditures for other capital outlay expenses that cannot be accounted for elsewhere. ***(Required)***

550 Transfer to Other Funds. Payments of cash or other assets from one fund to another. Transfers between funds generally are from the School Operating Fund to other funds. Designated codes are object codes 551–557. ***(Required)***

560 Other Noncurrent Debts. To account for prior period adjustments and/or other noncurrent unclassified debits. ***(Required)***

REQUIRED REPORTING LEVELS

FUND

100	General Fund (School Operating Fund) *(Required)*
200–399	Special Revenue Funds *(Required)*
205	Student Transportation Fund
210	Cigarette Tax Fund
215	Community School Fund
220	Community College Fund

225	Boarding Home Fund
255	Food Service Fund
400	Debt Service Fund
500	Capital Projects Fund
700	Agency Fund(s)
760	Expendable Trust Fund(s)
780	Nonexpendable Trust Fund(s)
800	General Fixed Assets Account Group
900	General Long-Term Debt Account Group

LOCATION

001–009	**Senior High Schools**
001	Palmer High School
002	Su Valley Jr./Sr. High School
003	Wasilla High School
005	Colony High School
006	Burchell High School
007	Houston High School
010-019	**Middle Schools**
010	Palmer Jr. Middle School
011	Wasilla Middle School
012	Colony Middle School
013	Teeland Middle School
014	Houston Middle School
020-029	Unassigned
030-059	**Elementary Schools**
030	Big Lake Elementary School
031	Glacier View School
032	Iditarod Elementary School
033	Sherrod Elementary School
034	Swanson Elementary School
035	Talkeetna Elementary School
036	Trapper Creek Elementary School
038	Willow Elementary School
039	Snowshoe Elementary School
041	Butte Elementary School
042	Sutton Elementary School
043	Cottonwood Creek Elementary School
044	Tanaina Elementary School
045	Pioneer Peak Elementary School

046	Ron Larson Elementary School
047	Finger Lake Elementary School
048	Goose Bay Elementary School
049	Beryozava School
050	John Shaw Elementary School
051	Meadow Lakes Elementary School
052	Knik Elementary School
053	Fred & Sara Machetanz Elementary School
060-069	**Charter Schools**
061	Midnight Sun Family Learning Center
062	The Academy Charter
065	Twindly Bridge Charter
066	Birchtree Charter
067	American Charter Academy
070-079	**Other Schools**
071	Valley Pathways High School
072	Mat-Su Youth Facility
073	MS Career & Technical High School
077	Mat-Su Day School
078	Fronteras Spanish Immersion School
079	Alaska Middle College School
080-089	Unassigned
090-099	**School Emergency**
091	Mat-Su Central School
095	Su-Valley Reclamation
096	Knik Water Damage
098	Willow Vandalism
100-182	Unassigned
183	Indirect Cost Recovery
184-499	Unassigned
500-599	**District-Wide Costs**
501	District-Wide Services
502	Federal Programs
503	Student Support Services
504	Health Services
505	Career & Technical Education

506	Education & Instruction
507	Warehouse
508	Information Technology
509	Operations & Maintenance Center
510	Risk Management
511	Quality Schools
512	Student Transportation
513	Food Service
516	Business & Operations
517	Purchasing
519	Custodial Services Support
530	Talented & Gifted Instruction

600-999	**District Office**
601	School Board
602	Office of the Superintendent
603	Budget & Finance
604	Payroll Services
605	Accounting Services
606	Human Resources & Labor Relations
607	Administration Print Room
608	EEO Officer
609	Chief Financial Officer
610	Administration Building
611	Public Information Officer
612	Planning & Demography
613	Supplemental EE Retirement Program
615	Facility Use Program
671	Major Equipment Refresh
672	Instructional Technology Refresh
673	Infrastructure Technology Refresh
674	Furniture/Equipment Refresh
675	Current Year Projects & Initiatives
680	Reserve for Class Size
682	Reserve for Advance Path
683	Reserve for Enrollment
684	Reserve for Charter Schools
698	Reserve for Fund Balance
699	Legal Claims & Settlements
888	ASD Sale
999	State Retirement On-Behalf

FUNCTION

100	Instruction
200	Special Education Instruction
220	Special Education Support Services – Students
300	Support Services – Students
350	Support Services – Instruction
400	School Administration
450	School Administration Support Services
510	District Administration
550	District Administration Support Services
600	Operations & Maintenance of Plant
700	Student Activities
760	Student Transportation
770	Adult & Continuing Education Instruction
780	Community Services
790	Food Services
850	Debt Service
860	Expendable Trust
880	Construction & Facilities Acquisition
990	Other Financing Uses
000	Undesignated

OBJECT CODES

REVENUE

000	Revenue from Local Sources
010	City/Borough Appropriations
011	City/Borough – Direct Appropriations
020	Food Services
021	Type A Student Meal Sales
022	Type A Adult Meal Sales
025	Other Food Sales
040	Other Local Revenues
047	E-Rate Revenue
050	Revenue from State Sources
051	Foundation Program
055	Supplemental Aid
065	Student Transportation
090	Other State Revenue
100	Revenue from Federal Sources – Direct
150	Revenue from Federal Sources – Through the State of Alaska
161	USDA Food Service Reimbursement

162	USDA Donated Commodities & Payments in Lieu of Commodities
181	Other Revenue from Federal Sources
200	Other Sources
250	Transfers from Other Funds

EXPENDITURES

300	**Employee Salaries & Employee Benefits**
310	Certificated Salaries
320	Non-Certificated Salaries
350	**Total Employee Benefits**
360	Employee Benefits
380	Housing Allowance/Subsidy
390	Transportation Allowance
400	**Materials, Supplies, Services & Other**
410	Professional & Technical Services
420	Staff Travel
425	Student Travel
430	Utility Services
435	Energy
440	Other Purchased Services
445	Insurance & Bond Premiums
450	Supplies, Materials & Media
480	Tuition & Stipends
490	Other Expenses
495	Indirect Costs
510	Equipment
550	Transfer to Other Funds
560	Other Noncurrent Debts
562	Transfer to Other Governmental Units

TYPE

0	Non-Defined
1	Discretionary
2	Salaries & Benefits
3	Utilities
4	Restricted – District Managed
5	Non-Defined
6	Non-Defined
7	Non-Defined
8	Non-Defined
9	Non-Defined

UNION

0	Non-Defined
1	MSEA
2	CEA
3	MSPA
4	MLMA
5	Directors
6	Assistant Superintendent
7	Superintendent
8	Substitutes
9	Not Otherwise Classified