MATANUSKA-SUSITNA
BOROUGH SCHOOL DISTRICT

ADOPTED BUDGET

FOR FISCAL YEAR 2023-2024

501 N Gulkana Street I Palmer, Alaska 99645 I www.matsuk12.us

ADOPTED
BUDGET
FY 2023-2024

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MATANUSKA
SUSITNA
BOROUGH SCHOOL
DISTRICT

TABLE OF CONTENTS

I. EXECUTIVE SUMMARY

Executive Summary
- Introduction 9
- Mission of the District 10
- Budget Process 11
- Enrollment 12
- Budget Development 12
  - Governor's Budget 13
  - Legislative Sessions 13
  - Elementary And Secondary Emergency Relief Funds 13
  - General Fund Budget Development 14
- Revenue 16
  - General Fund Local Revenue 16
  - General Fund State Revenue 17
  - General Fund Federal Revenue 17
  - Revenue for all Other Funds 17
  - Fund Balance 18
- Expenditures 19
  - All Funds Expenditure Summary 19
  - General Fund Expenditures 20
  - General Fund Non-Personnel Expenditures 21
- Long-term Forecast 21
  - Revenue Assumptions 21
  - Expenditure Assumptions 21
- Tax Base & Debt Capacity 22
- Staffing by Function 23
- Performance Results 23
  - PEAKS 24
  - Graduation Rate 25
- Summary 25

ASBO Meritorious Budget Award Certification 26

Listing of Principal Officials 27

II. ORGANIZATIONAL SECTION

District Map 30

District Profile 31

Government Structure 31

Budget Calendar 31

Governmental Funds Budget Development Process 33
- General Fund Budget Development 33
- Special Revenue Budget Development Process 35

Capital Budget Development Process 36

Budget Administration 36
- School Board & Central Office Administration Listing 39

District Mission, Goals, & Objectives 41

Long Term Strategic Plan 42
- Student Achievement 44
- Educational Access 46
- School Safety 48
- Process Improvement 50
- Capital Planning 52

Accountability 54

Basis of Accounting 54

Funds 54
- Governmental Funds 54
- Proprietary Funds 57
- Fiduciary Funds 57

III. FINANCIAL SECTION

All Funds Revenue Summary 60

All Funds Expenditure Summary 61

All Funds Overview 63
- Revenue Projections 63
- Expenditure Projections 63

General Fund Overview 64
- Funding Sources 64
- State Revenue 65
  - Governor's Budget 66
  - Legislative Sessions 66
  - Elementary And Secondary Emergency Relief Funds 66
  - Foundation Formula 67
- Fund Balance 74

Historic Expenditure Trend Analysis by Major Object 77

TABLE OF CONTENTS

Long-term Forecasts
- Long-Term Forecast 88
- Revenue Assumptions 88
- Expense Assumptions 88
- Long-Term Forecast General Fund Revenue Scenarios 90

Other Postemployment Benefit (OPEB) Obligations 94

Capital Improvement Plan Funds 97
- Designated Legislative Grants 97
- Capital Projects 97

General Fund
- General Fund Historic Revenue Summary 105
- Historic Function Summary 106
- Historic Object Summary 107
- Historic Expense Summary: Function – Object 108
- Historic Expense Summary by Location 111
- General Fund Revenue Summary 113
- General Fund Expense Summary 114
  - Palmer High School 115
  - Su-Valley High School 116
  - Wasilla High School 117
  - Houston Jr/Sr High School 118
  - Colony High School 119
  - Burchell High School 120
  - Houston High School 121
  - Palmer Junior Middle School 122
  - Wasilla Middle School 123
  - Colony Middle School 124
  - Teeland Middle School 125
  - Houston Middle School 126
  - Big Lake Elementary 127
  - Glacier View School 128
  - Iditarod Elementary 129
  - Sherrod Elementary 130
  - Swanson Elementary 131
  - Talkeetna Elementary 132
  - Trapper Creek Elementary 133
  - Willow Elementary 134
  - Snowshoe Elementary 135
  - Butte Elementary 136
  - Sutton Elementary 137
  - Cottonwood Creek Elementary 138
  - Tanaina Elementary 139
  - Pioneer Peak Elementary 140
  - Ron Larson Elementary 141
  - Finger Lake Elementary 142
  - Goose Bay Elementary 143
  - Beryozova School 144
  - John Shaw Elementary 145
  - Meadow Lakes Elementary 146
  - Knik Elementary 147
  - Machetanz Elementary 148
  - Dena'ina Elementary 149
  - Midnight Sun Family Learning Center 150
  - Academy Charter School 151
  - Knik Charter School 152
  - Twindly Bridge Charter School 153
  - Birchtree Charter School 154
  - American Charter Academy 155
  - Valley Pathways School 156
  - Mat-Su Secondary School 157
  - Mat-Su Career &Technical High School 158
  - Mat-Su Day School 159
  - Fronteras Spanish Immersion Charter School 160
  - Mat-Su Middle College 161
  - Joe Redington Sr. Jr/Sr High School 162
  - Mat-Su Central School 163
  - Administration Annex West 164
  - District Wide Services 165
  - Federal Programs 166
  - Student Support Services 167
  - Health Services 168
  - Career & Technical Education 169
  - Education & Instruction 170
  - District Warehouse 171
  - Information & Technology 172

TABLE OF CONTENTS

Facilities	173
Risk Management	174
Quality Schools	175
Student Transportation	176
Food Services	177
Medicaid Reimbursement	178
Safety & Emergency Preparedness	179
Business Services	180
Purchasing Department	181
Custodial Services	182
Compliance	183
Talented and Gifted Instruction	184
School Board	185
Office of the Superintendent	186
Payroll Department	187
Accounting Department	188
Human Resources and Labor Relations	189
Equal Employment Opportunity Office	190
Budget & Finance	191
Administration Building	192
Public Information Office	193
Planning & Demography	194
Operating Reserves	195
PERS/TRS On Behalf Of Payments	196
Special Revenues	
Special Revenue Summary	198
Special Revenues by Fund	200
Debt Service Fund	261
Capital Improvement Planning (CIP) Funds	
CIP Funds Summary	266
Proprietary Funds	

IV. INFORMATIONAL SECTION

Table of Contents	287
Budget at a Glance	288
Governmental Funds	294
Enrollment History & Projection	300
Class Size, Ratios & Metrics	304
Staffing Salaries & FTE	306
Historic CPI	311
State Foundation Formula	312
Local Funding	316
Impact on Taxpayer	317
Borough Tax Information	319
Borough Debt	327
Demographic and Economic Statistics	331
District Student Performance	335
Students Eligible for Free or Reduced Meals	336
Glossary	339
Appendix	347
School Locations	350
School Board	353
State & Borough Documentation	354

MATANUSKA SUSITNA
BOROUGH SCHOOL DISTRICT

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Executive Summary

MATANUSKA SUSITNA
BOROUGH SCHOOL DISTRICT

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EXECUTIVE SUMMARY

Introduction

The Fiscal Year 2023-2024 (FY 2024) Adopted Budget is presented for review on behalf of all stakeholders of the Matanuska-Susitna Borough School District (District). The budget is the School Board approved financial plan that outlines the District's expectations and authority in regard to projected revenue and expenditures. This document also serves to outline how the District's spending plan aligns with and allocates resources in support of the successful completion of its mission and objectives.

The FY 2024 Adopted Budget document is comprised of four major sections, which are intended to assist the public in navigating the provided information and analysis. The four major sections are:

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

In 1961, the State of Alaska adopted the borough structure for first-order administrative subdivisions by statute. Boroughs are an "all purpose" form of government that functions similar to what is referred to as a county in most other states. The Matanuska-Susitna Borough (Borough), which is situated within Southcentral Alaska, and encompasses an area more than 25,000 square miles in size, was incorporated as a second-class borough on January 1, 1964. The Borough has an elected mayor and an elected assembly of seven members. The District is a component unit of the Borough and is governed by an elected school board of seven members. There is also a non-voting student representative. The District operates 48 schools ranging in size from less than 30 to over 2,500 students.

The District's Adopted Budget for the fiscal year beginning July 1, 2023, and ending June 30, 2024, includes three years of actual results from the audited financial statements, the original and revised budgets for FY 2023, and the Adopted Budget for FY 2024.

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

Governmental Funds

- General Fund (Operating Fund)
- Special revenue funds
  - Student Transportation Fund
  - Food Service Fund
  - Anticipated Special Revenue Funds (Grants)
  - Renewal and Replacement Fund
- Capital Improvement Plan Fund (CIP)
  - Historic Capital Funds
- Disaster Relief

Proprietary Fund

- Workers' Compensation Self-Insurance Internal Service Fund

The accounting policies of the District are consistent with those prescribed by the State of Alaska for school districts and also adheres to accounting standards issued by the Governmental Accounting Standards Board (GASB). Therefore, the

FY 2024 Adopted Budget document is prepared in accordance with Generally Accepted Accounting Principles (GAAP). The budget has been designed to ensure fiscal integrity and accountability throughout the organization. District leaders are responsible for ensuring that expenditures do not exceed total budget allocations for their school or department. To assist with this task, school principals and department directors receive access to real-time budget reports generated by the District's Enterprise Resource Planning (ERP) system. All purchase requisitions must be routed through an electronic workflow that reflects the approval levels outlined in school board policy. Budget controls that prohibit overspending budget allocations for each location 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 and effective learning environment.

The School Board has established the following five long-term goals:

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

The District uses a scalable budget model to ensure funding follows student enrollment from year-to-year. This objective is achieved by employing a system of ratios and metrics based on the number of students served in a school and/or program. Figure 1 outlines the ratios and metrics utilized in the budget development process for FY 2024.

FIGURE 1

		RATIOS		METRICS - PER PUPIL		
Years	Grades	Pupil to Teacher (PTR)*	Elementary Specials to Teaching Staff**	Materials & Supplies	Health & Postage Supplies	Additional Allocations***
Fiscal Year 2023-24	Grades K-2	23 to 1	1 to 6	$100.00	$5.00	NA
	Grades 3-5	26 to 1				
	Grades 6-8	29 to 1	NA	$100.00	$5.00	$27.00
	Grades 9-12	**33 to 1**	**NA**	**$100.00**	**$5.00**	**$77.00**
Fiscal Year 2022-23	Grades K-2	23 to 1	1 to 6	$85.00	$5.00	NA
	Grades 3-5	26 to 1				
	Grades 6-8	29 to 1	NA	$85.00	$5.00	$27.00
	Grades 9-12	**32 to 1**	**NA**	**$85.00**	**$5.00**	**$118.00**

Notes:

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

** Elementary Specials include music, physical education, and library.

*** Includes class fees which apply to all students & Accelerated Learning funds which apply to only AP/IB enrolled students.

The District budget focuses resources on the instructional area. Prior to FY 2013, AS 14.17.510(c) directed that, "A district shall budget for and spend a minimum of 70 percent of its operating expenditures in each fiscal year on the instructional component of the district budget." Although this requirement has been repealed for a decade, it still serves as a benchmark to compare school district spending across the State. The District's FY 2024 Adopted Budget continues to exceed the former requirement set forth in AS 14.17.510(c) by allocating 78.95% of its operating expenses to the instructional area and 21.05% to instructional support. By allocating this large of a percentage of resources to the instructional area, the School Board is demonstrating its belief that the needs and best interests of students should drive all decisions.

Budget Process

The District follows a budget development timeline to adopt a budget for the upcoming fiscal year (outlined in figures 2 and 3).

Beginning in February, public input is obtained through online surveys, budget simulations, and public testimony during regularly scheduled school board meetings. The input received through these various forums is then used to establish educational and budgetary priorities.

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

In order to prepare a balanced budget by April 1st, the District must make a number of assumptions in order to establish revenue and expenditure estimates prior to the conclusion of the State's legislative session. The District does not always know its full funding picture by April 1st. In addition to this funding uncertainty, April 1st is usually before the District receives renewal rates for health insurance premiums. The April 1st deadline also typically precedes the date when collective bargaining agreements are ratified for successive years.

In order to develop projections for state revenues, the District Administration typically relies on the education funding priorities in the budget issued by the Governor in December. This year, the Governor's Budget supported funding programs at the levels prescribed by statute. For K-12 education, this was interpreted to mean full funding of the State's Foundation Formula. The District assumed, outside of the Governor's Budget, that additional funding equal to the current year's one-time appropriations would be received.

The District has embraced a system of ratios and metrics to help equitably distribute resources to schools based on the projected number of students each site will be serving in the upcoming school year.

Per Borough Ordinance 3.04.020, the Preliminary Budget must be submitted to the Borough Manager by the last Tuesday in March, along with an official request for local funding. According to AS 14.14.060, the Assembly must approve a minimum amount to be made available for school operations within thirty (30) days following the District's budget submission.

In the May-June time frame, after state and local funding levels have been determined, the School Board may take action to adopt a final budget. After adoption, the budget is submitted to the State of Alaska Department of Education and Early Development (DEED) by July 15th. See Figure 3 for the complete budget cycle.

FIGURE 2

JANUARY
- Two School Board Meetings
- Borough States Mileage Equivalent

FEBRUARY
- Two School Board Meetings
- Budget Survey Online
- Budget Simulation Online

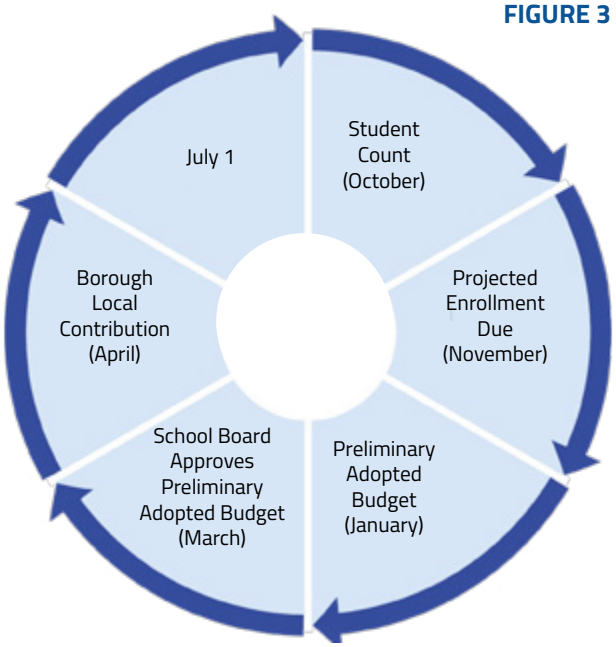
MARCH
- Two School Board Meetings
- School Board Adoption of the Preliminary Budget
- Joint Borough Assembly School Board Meeting
- Preliminary Adopted Budget Transmitted to Borough

APRIL
- Two School Board Meetings
- State Legislature Adjourns
- Borough Sets Minimum Amount to be Available for the District

MAY
- Two School Board Meetings
- Borough Budget Deliberations with Possible Adoption

JUNE
- Two School Board Meetings
- Borough Budget Deliberations with Possible Adoption
- School Board Budget Adoption

FIGURE 3



ADM Enrollment

The District follows a series of steps to develop a forecast of student Average Daily Membership (ADM) enrollment. Using the annual student count held every October as the starting point, student enrollment was forecasted to be 19,530 for FY 2024.

1. Grades at all school sites were moved ahead one grade level, assuming 100% cohort survival.
2. Kindergarten enrollment was established by analyzing live birth rate data as determined by the State of Alaska Department of Health and Social Services.
3. A cohort survival rate is calculated for each grade level at every school by averaging the percent change over two prior years. Due to the enrollment fluctuations seen with the COVID-19 pandemic, the District utilized the ADM enrollment rates from FY 2020 and FY 2023. This rate is then applied to the incoming class to establish a projected ADM Enrollment by grade level.
4. Grade level projections at every school are combined, providing for an aggregate, district-wide enrollment projection.
5. Economic trends and other factors which may assist in determining the accuracy of the projected enrollment are also analyzed and may result in manual adjustments.
6. For FY 2025 through FY 2028, a 10-year average growth rate of 1.17% is applied at the individual school level.

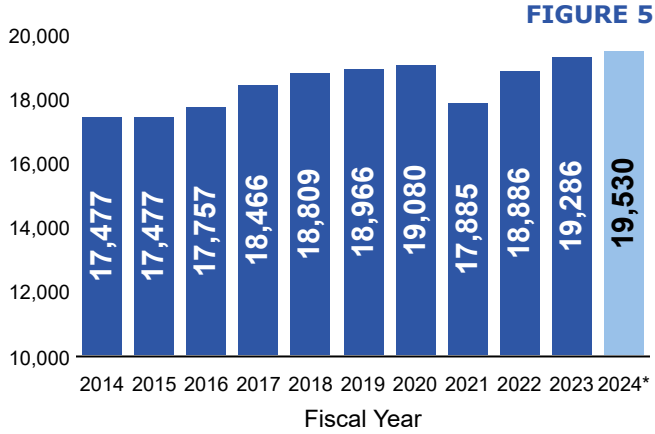
FIGURE 4

	ADM ENROLLMENT HISTORY BY YEAR & GRADE						PROJECTION BY YEAR & GRADE				
Grade	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
PK	114	116	100	92	87	90	100	101	102	103	104
KG	1,420	1,440	1,443	1,362	1,508	1,413	1,352	1,366	1,380	1,394	1,408
1	1,511	1,430	1,468	1,343	1,451	1,549	1,405	1,419	1,434	1,449	1,464
2	1,436	1,532	1,487	1,369	1,388	1,518	1,612	1,629	1,646	1,663	1,680
3	1,442	1,437	1,446	1,336	1,469	1,450	1,565	1,581	1,597	1,614	1,631
4	1,516	1,444	1,567	1,340	1,425	1,542	1,501	1,517	1,532	1,548	1,564
5	1,538	1,517	1,511	1,402	1,440	1,476	1,579	1,595	1,611	1,627	1,643
6	1,474	1,552	1,521	1,395	1,475	1,484	1,523	1,539	1,554	1,569	1,584
7	1,448	1,490	1,542	1,393	1,429	1,474	1,500	1,515	1,530	1,545	1,560
8	1,340	1,454	1,531	1,423	1,487	1,477	1,491	1,505	1,520	1,535	1,550
9	1,393	1,366	1,475	1,472	1,473	1,513	1,523	1,541	1,559	1,577	1,595
10	1,374	1,376	1,436	1,395	1,510	1,469	1,537	1,555	1,573	1,591	1,610
11	1,411	1,349	1,280	1,362	1,393	1,461	1,437	1,454	1,471	1,488	1,505
12	1,392	1,464	1,274	1,201	1,352	1,373	1,405	1,421	1,438	1,455	1,472
TOTAL	**18,809**	**18,966**	**19,080**	**17,885**	**18,886**	**19,286**	**19,530**	**19,738**	**19,947**	**20,158**	**20,370**

Projected enrollment for the District is required to be submitted to DEED no later than November 5th of each year. Figure 4 displays the District's enrollment history as well as a five-year projection for Fiscal Years 2024-2028. Projected enrollment was determined using the District's cohort survival method, as specified above.

Over the past decade, the District has experienced sustained growth. From FY 2014-2023, enrollment increased by 1,809 students. The Matanuska-Susitna Borough School District is one of only a few districts in the State of Alaska that has recovered to pre-pandemic levels of enrollment, and continues to show continual growth.

FIGURE 5



Budget Development

The budget is organized by funds, each of which is a separate budgetary and accounting entity. The District is legally required to adopt a budget for each governmental fund on an annual basis. Because the General Fund makes up over 86% of total revenue for all governmental funds, it receives the most attention during the budget development process. However, budgets for the other governmental funds are analyzed and developed using a similar process.

Special revenue fund budgets for grants are built around existing and approved governmental funds with sufficient amounts set aside for expansion and new grant acquisition during the fiscal year. The grants are legally restricted to their designated purpose; therefore, there is less discretion in terms of educational or program priorities within these funds. Typically, expenditures from these funds can only occur to the extent that revenues are available. The amounts for annual budgets are projected based on previous years' experience and any estimated adjustments to revenue from granting agencies.

The budget for the Capital Improvement Plan (CIP) Fund is committed to capital outlays and is primarily used for facility system upgrades and replacements. Allocations to each project are based on need as determined by the School Board and the Superintendent. Projects are brought forth for consideration after utilizing the use of internal ranking process in which nominated projects are scored and prioritized using a combination of evaluation criteria/scoring matrix and administrative recommendations.

Budgets for the proprietary funds are developed with projections based on the analysis of prior years' experience and other factors that would impact the revenues or expenditures in these funds. Proprietary funds are used to track business-type activities for which customers are charged a fee in return for goods and services. Although there are two different types of proprietary funds, the District currently only utilizes an internal service fund, which serves internal customers/departments. This fund is the Workers' Compensation self-insurance fund.

Governor's Budget

The budget proposed by the Governor was released on December 15, 2022. In the Governor's Budget, there was a commitment to funding educational programs at the level prescribed in state law. The Governor's Proposed budget, along with any supplements and amendments, can be found on the website for the Office of Management and Budget at http://www.omb.alaska.gov. The budget called for full funding of K-12 education through the State's Foundation Formula using the $5,960 base student allocation (BSA) set forth in statute.

Legislative Sessions

The 1st Regular Session of the 33rd Legislature commenced on January 17, 2023, and adjourned on May 17, 2023. With volatility and unpredictability of oil revenue over the past several decades, Permanent Fund earnings have been relied upon to fund government services as well as the payout provided to Alaska residents referred to as the Permanent Fund Dividend (PFD). However, the amount of earnings used to support either government services or the PFD has continued to be a major policy issue for the State. This year there was significant attention paid to education funding and the need for a permanent increase to the base student allocation.

The Senate took action to increase the $5,960 base student allocation by $680 approximately one week before the scheduled end of the session. This would be the single largest increase to the BSA in the State's history. However, the House did not take action on the budget, including school funding, before the session ended, and an immediate special session was called by the Governor. On the first day of the special session the Alaska Legislature struck a deal that included $680 per AADM of one-time funding beyond the statutory BSA and a $1,300 PFD.

Elementary and Secondary Emergency Relief Funds

In response to the impact COVID-19 has had on K-12 public education across the country, the Federal government authorized three large economic stimulus bills. The following is an explanation of these funding sources as well as a brief explanation for how they have or will be used to support ongoing operations in light of the global pandemic.

The Coronavirus Aid, Relief, and Economic Security (CARES) Act, a $2.2 trillion economic stimulus bill passed by the 116th U.S. Congress and signed into law by President Donald Trump on March 27, 2020, provided relief to schools amid the economic fallout resulting from COVID-19. On May 20, 2020, the Alaska Legislature approved House Bill 313, which ratified Governor Dunleavy's designated use of CARES Act funding.

The CARES Act Elementary and Secondary School Emergency Relief (ESSER) Fund was intended for any activity authorized by the Elementary and Secondary Education Act (ESEA), Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act, the Carl D. Perkins Career and Technical Education (CTE) Act, and McKinney-Vento Education Assistance Homeless Act, in addition to other activities to help with the response to COVID-19, such as preparedness and response efforts, sanitation, professional development, and distance learning.

The School Board accepted the CARES Act ESSER grant award in the amount of $3,997,351 on June 3, 2020. The grant supported remote learning, additional teaching positions to help close learning gaps through class size reductions, increased

substitute usage, and supplies necessary to maintain safe and healthy school environments during Fiscal Year 2021. The CARES Act ESSER grant was fully expended in FY 2023, and, as such, is not available to support ongoing needs in FY 2024.

The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) of 2022 was signed into law on December 27, 2020, and provided an additional $54.3 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER II Fund). The ESSER section of the CRRSA Act allows funds to be used for any activity authorized by the Elementary and Secondary Education Act (ESEA), Individuals with Disabilities Education Act (IDEA), Adult Education and Family Literacy Act, the Carl D. Perkins Career and Technical Education (CTE) Act, and McKinney-Vento Education Assistance Homeless Act, in addition to other activities to help with the response to COVID-19, including preparedness and response efforts, sanitation, improving indoor air quality, professional development, learning loss, quality assessments, and distance learning. The allocation from DEED for the District was $15.8 million.

The proposed two-year spending plan for ESSER II Funds for FY 2022 and FY 2023 was approved by the School Board on March 3, 2021. The District's spending plan included classroom teachers, counselors, custodial service staff, a nurse coordinator to assist in maintaining appropriate health guidelines, building substitutes, and professional development related to curriculum (math, AP, and differentiation). Proposed non-personnel expenditures included classroom technology, HVAC improvements and custodial equipment, year-round interventions to address learning loss, CTE certifications and AP testing, allocations provided to charter schools based on their enrollment, and estimated indirect costs, which allows the District to recover administrative and overhead costs for the grant. The remaining available funds of $5,931,834 have been used to maintain current staffing levels in FY 2023. The grant will be fully expended by the end of this fiscal year and will not be available to support ongoing needs in FY 2024.

The American Rescue Plan Act of 2021 (ARP) was signed into law on March 11, 2021. The ARP Act provided an additional $122 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER III Fund). Through the ARP Act, the State of Alaska Department of Education & Early Development (DEED) awarded the Matanuska-Susitna Borough School District $35.5 million. The purpose of the funds was to help meet a wide range of needs arising from the coronavirus pandemic, including reopening schools safely, sustaining their safe operation, and addressing students' social, emotional, mental health, and academic needs resulting from the pandemic. The ESSER section of the ARP Act allows districts to use up to 80% of funds for any activity authorized by the Title 1, Part A formula. Districts must use at least 20% of the funds to address learning loss through the implementation of evidence-based interventions.

The proposed three-year budget for ESSER III Funds for FY 2022, FY 2023, and FY 2024 was accepted by the School Board on June 2, 2021. The District's spending plan included maintaining staffing levels to address learning loss and increase student achievement; funding classroom technology; supporting before/after school programs; expanding summer learning opportunities; and providing for additional custodial positions to promote safe and healthy schools. The District estimates $16,864,589 of ESSER III funds will be available to support ongoing costs in FY 2024. This includes all spending under the grant through June 30, 2023.

General Fund Budget Development

The District relies on the funding parameters set forth in state law at AS 14.17.400-490) and Borough code 3.04.046 to establish revenue estimates provided by these two primary revenue sources. The projected student count of 19,530 was used in the State's Foundation Formula with a BSA of $5,960 to establish the projection for state funding.

On January 30, 2023, the Borough Manager outlined in a letter the full taxable value of the Borough's real and personal property, as well as the dollar value of 6.3 mills of local education funding as required in Borough code, which totals $77,846,459. Due to a significant increase in assessed values from the preceding year, and not receiving a full 6.3 mills for FY 2023, the dollar equivalent of 6.3 mills has resulted in a 10.11% increase in the local education contribution over the FY 2023 amount of $70,696,614, of which 2.5%, or $1,767,415, was committed to the Renewal & Replacement fund. While the taxable value for the Borough did increase significantly, there was substantial pressure to reduce the tax rate within the Borough to offset this record high increase. After careful consideration and coordination with the School Board, resolution 23-006 approved a modified funding request from the Borough. This request reduced the District's funding by $5 million to $72,846,459. For FY 2024, the District is committing 2.0%, or $1,456,870, of the total appropriation to the Renewal & Replacement fund, leaving a balance of $71,389,589 for use in the General Fund.

The District began developing the expenditure side of the budget in December 2022 by forecasting compensation and benefit costs for all employee groups. This process involved a review of all budgeted positions. Salary increases, for those employees eligible for regular movement within their respective salary schedules, were accounted for during this review.

Mandatory benefits such as retirement, Medicare, and Workers' Compensation were also adjusted as a percentage of total salaries. To forecast health insurance premiums, the District analyzed the national trend for health plan renewals and estimated an 8% increase to this cost category with any premium splits based on established language within the collective bargaining agreements.

During the budget development process, estimates for non-personnel expenditures were reviewed with principals and budget managers throughout the District. Metrics supporting site budget allocations were initially maintained from the current year; however, school budget allocations were adjusted based on anticipated enrollment in the upcoming year. Base allocations were increased by $15 across all grades during the development of the Adopted budget.

After all location budgets had been compiled, and a thorough analysis of all revenue and expenditures had been completed, the FY 2024 Budget was established with an anticipated revenue deficit of $8.9 million.

On March 1, 2023, the School Board considered a modified budget that increased State funding to include one-time funds, a reduction to the State Foundation Formula for the anticipated number of intensive students, reassigned positions equal to 45.73 FTE to ESSER III Fund revenues, included and adjustment of the payroll contingency from 1.0% to 0.50%, authorized the addition of 10 hold teachers, as well as funding to support the current instructional initiatives.

The additional ESSER funding allowed the District to stave off cuts and preserve its fund balance heading into FY 2024. By reducing 45.73 positions from the General Fund, the District was able to significantly reduce its projected $8.9 million revenue deficit for FY 2024.

The following list of revenue and expenditure adjustments were made to eliminate the deficit and arrive at a balanced preliminary budget.

Revenue Adjustments:

- State Foundation Formula Intensive Factor $ 276,035
- State One-Time Funding $ (7,856,795)

Expenditures Adjustments:

- Vacant positions not included in the Initial Budget $ 2,519,151
- Charter Allocations for State One-Time Funding $ 1,571,679
- Staffing Adjustments to meet the District Metric $ 1,242,455
- 10 Hold Teachers $ 1,108,017
- Instructional Initiatives $ 461,169
- Payroll Reserve to 0.5% $ (992,019)
- 45.73 FTE to ESSER III Fund $ (4,542,901)

The FY 2024 Adopted was unanimously approved by the School Board on March 22, 2023. The official request for local funding was established at $72,846,459, with $1,456,870 or 2.0% allocated to the Renewal and Replacement fund.

Following the adoption of its preliminary budget, the District implemented its Last Best Offer for the Mat-Su Education Association. The terms and conditions of employment included a salary schedule increase of 2.0% as well as a change in both health care provider and plan options. Health Insurance Premium increases were modest; however, employees had an option to enroll in a high deductible health plan with an accompanying District funded Health Savings Account. Both changes impacted the budget with increases to the planned expenditures for certificated salaries and the associated benefits. The District's executive team, Principals Association, and Mid-Level Managers Association are also on the Qualified High-Deductible Health Plan with a 90/10 premium split between the District and employees.

The following budget adjustments represent the major change to revenue and expenditure accounts to maintain a balanced budget at arrive at the FY 2024 Adopted Budget:

Revenue Adjustments:

- State One-Time Funding increased from $220 to $680 per AADM $ (16,216320)
- Adjustment to Renewal & Replacement Fund Appropriation $ (878,434)
- Reduction to Local funding $ 5,000,000

Expenditure Adjustments:

- Implementation of MSEA Last Best Offer $ 8,423,991
- Vacant Positions $ 2,224,815
- Payroll Reserve to 1% $ 1,106,024
- Charter State one-time allocations $ 1,004,331
- Additional & increased Positions $ 860,110
- School Metric Increase by $15 per ADM Enrollment $ 223,725
- Indirect Adjustment $ (714,366)
- Reduced Transportation Subsidy $ (1,033,876)

REVENUE

FIGURE 6

All Funds Revenue Summary

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUE FROM LOCAL SOURCES:									
011	Borough Appropriation	$ 61,129,364	$ 62,310,148	$ 77,741,806	$ 70,696,614	$ 70,696,614	$ 72,846,459	$ 2,149,845	3%
020	Paid Meals	924,359	33,106	20,136	1,098,549	1,966,834	1,329,808	(637,026)	(32%)
030	Earnings On Investments	7,891	38	-	-	-	-	-	-%
040	Facility Use Fees	86,804	27,521	55,211	100,000	45,000	125,000	80,000	178%
046	Other Local Revenue	365,968	541,703	347,140	93,789	528,661	352,445	(176,216)	(33%)
049	Accrual Transfer In	1,928,139	1,375,216	1,571,227	1,500,000	1,500,000	1,603,240	103,240	7%
200	Revenue From Other Sources	459,797	531,627	385,195	2,944,164	4,444,164	1,499,709	(2,944,455)	(66%)
	Total Local Source Revenue	**64,902,322**	**64,819,359**	**80,120,715**	**76,433,116**	**79,181,273**	**77,756,661**	**(1,424,612)**	**(2%)**
REVENUE FROM STATE SOURCES:									
050	State Foundation Program	170,211,256	173,584,717	172,949,037	171,360,543	173,204,884	169,513,635	(3,691,249)	(2%)
056	TRS On-Behalf Of Revenue	17,889,178	17,841,542	18,654,054	12,096,936	12,096,936	13,870,000	1,773,064	15%
057	PERS On-Behalf-Of Revenue	2,338,553	3,022,315	2,954,311	1,055,796	1,055,796	1,181,489	125,693	12%
065	Student Transportation	16,892,141	14,567,596	16,258,136	16,379,490	16,530,622	16,646,820	116,198	1%
090	Other State Revenue	4,361,612	715,952	414,938	8,245,852	8,207,292	24,495,405	16,288,113	198%
	Total State Source Revenue	**211,692,740**	**209,732,122**	**211,230,476**	**209,138,617**	**211,095,530**	**225,707,349**	**14,611,819**	**7%**
REVENUE FROM FEDERAL SOURCES:									
047	E Rate Reimbursement	1,344,024	1,439,607	1,383,260	965,173	965,173	635,411	(329,762)	(34%)
100	Federal Revenue Direct	744,634	829,272	634,565	681,528	681,528	634,802	(46,726)	(7%)
150	Federal Revenue Thru State	20,451,123	31,535,015	48,928,597	41,566,449	40,169,689	40,350,896	181,207	0%
190	Federal Revenue - Other Intermediate Agencies	42,406	62,819	16,069	8,930	8,930	-	(8,930)	(100%)
	Total Federal Source Revenue	**22,582,187**	**33,866,713**	**50,962,491**	**43,222,080**	**41,825,320**	**41,621,109**	**(204,211)**	**(0%)**
	REVENUE TOTAL	**299,177,249**	**308,418,194**	**342,313,682**	**328,793,813**	**332,102,123**	**345,085,119**	**12,982,996**	**4%**
APPROPRIATIONS & TRANSFERS:									
015	Budgeted Use Of Fund Balance	-	-	-	7,076,341	21,101,555	11,952,376	(9,149,179)	(43%)
250	Transfer From Other Funds	10,978,137	16,061,683	25,712,496	4,042,218	17,439,561	3,563,203	(13,876,358)	(80%)
	Total Appropriations & Transfers	**10,978,137**	**16,061,683**	**25,712,496**	**11,118,559**	**38,541,116**	**15,515,579**	**(23,025,537)**	**(60%)**
GRAND TOTAL		**$ 310,155,386**	**$ 324,479,877**	**$ 368,026,178**	**$ 339,912,372**	**$ 370,643,239**	**$ 360,600,698**	**$ (10,042,541)**	**(3%)**

In the schedule shown in Figure 6, revenue figures are detailed for all funds included in this document. This includes only the funding that the District can definitively count year over year. If Appropriations and Transfers are excluded the District is only anticipating a 4% increase in total Revenues. This increase is attributable to both the State One-Time funds of $680 per Adjusted Average Daily Membership (AADM) Enrollment.

General Fund Local Revenue

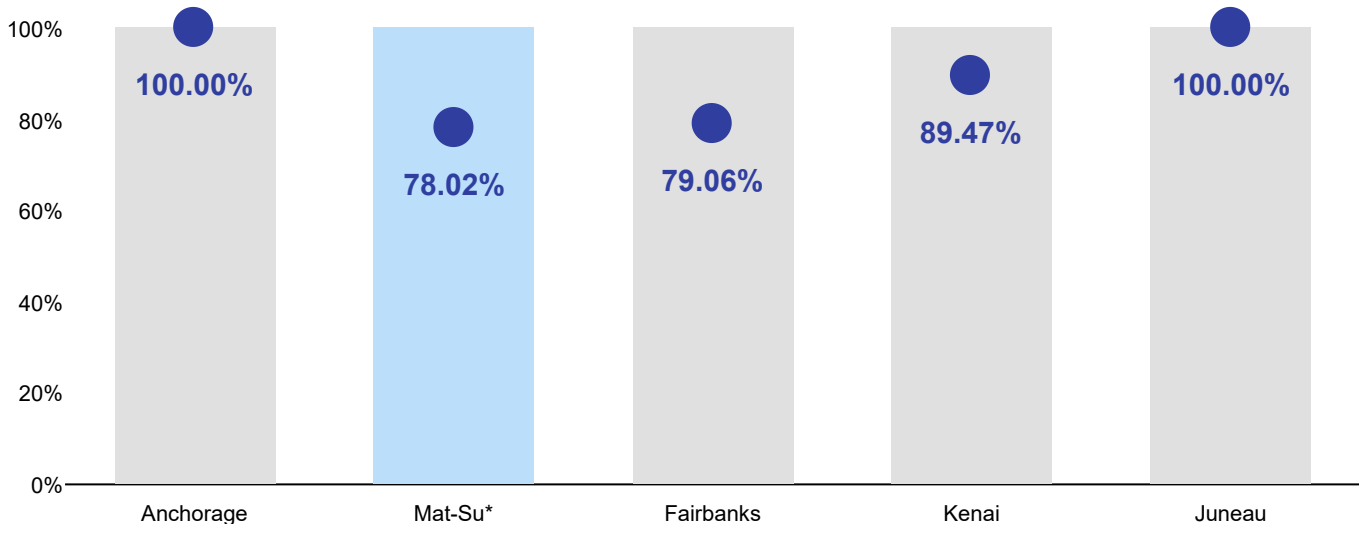
For FY 2024, the District has budgeted a 3% increase ($2.15 M) 1.8% reduction ($1.42 M) in local funding over FY 2023, which is largely attributable to large increases in the value of assessed properties within the borough which are used to calculate the . However, 2.00% of the local appropriation, or $1,456,870, will be committed to the Renewal and Replacement fund to assist in on-going deferred maintenance for the District and support educational technology needs. The local appropriation makes up 26.78% of the District's total General Fund Revenues. Figure 7 presents the District's FY 2022 local funding as a percentage of the maximum allowable in comparison with the District's peers. Please note that the amount included for the Mat-Su Borough does not include the $11.9 M in return of resources by the Borough for the Houston Middle School Project.

To make an accurate comparison, the District relied on figures obtained from the audited financial reports for FY 2022, the most recent audit available at the time of this document. The District projects that its FY 2024 total local contribution will equate to approximately 80% of the maximum allowable local appropriation, while the amount recognized in the General Fund, which is what this calculation accounts for, will equal approximately 78.5% of the maximum allowable by the State.

FIGURE 7

FY 2022 Audited Local Contributions

as a Percent of Maximum Allowable under the State Foundation Formula



General Fund State Revenue

The District anticipates receiving approximately 73.2% of its total General Fund revenue from the State of Alaska. The following sources make up a majority of the revenue that the District expects to receive from the State:

State Foundation Funding Formula

With a projected student enrollment of 19,530, and a base student allocation (BSA) of $5,960 as provided under AS 14.17.470, the District anticipates a state entitlement of $169,513,635 if the State Legislature appropriates full funding to the State Foundation Formula.

- TRS and PERS On-Behalf Relief

  The State will continue to provide contributions on-behalf of school districts to pay down the unfunded liabilities that exist within the Teacher's Retirement System (TRS) and the Public Employees Retirement System (PERS). These "on-behalf" contributions are calculated using the difference between actuarial rates and the employer pay-in rates as set by the Department of Administration Division of Retirement and Benefits and the State Legislature, respectively. In the FY 2024 Adopted Budget, the District accounted for $13,870,000 in TRS and $1,181,489 in PERS on-behalf payments. Because no cash is transferred between the State and the District, projections for these revenues and the corresponding expenditures are often excluded from budget discussions, reports, and presentations.

- One-Time Funding

  With the passage of HB39 during the one day special legislative session on May 18, 2023, the State Legislature allocated one-time funding to the school districts in lieu of increasing the BSA. These one-time funds are approximately equal to an additional $680 to the BSA. For the District, this totals $24,087,559. Also included is the PFD Lottery, which is estimated at $53,134.

General Fund Federal Revenue

Federal revenue represents a very small portion of General Fund revenue in relation to the State and local funding sources. For FY 2024, the District anticipates an estimated $635,411 in E-rate funds and approximately $500,000 in Medicaid revenue as reimbursement for eligible services provided to students. Both of these sources are reimbursement revenues and are not considered to be grants.

Revenue for All Other Funds

Transfers from the General Fund have been necessary to cover revenue shortfalls in both the Student Transportation and Food Service Funds in recent years. However, in the last couple of years, there has been increased participation in the meal services provided to students due to programs supplying meals to all students regardless of income eligibility. While this is not expected to continue in FY 2024 it is not anticipated that the Food Service Fund will require additional funding from the General Fund as it is expected to be fully self-sustainable. The FY 2024 Adopted Budget includes transfers to other funds in the amount of $3,563,203, which represents a transfer to the Student Transportation Fund of $3,169,603, and a transfer of $393,600 to the Debt Service Fund for Fronteras Spanish Immersion Charter School facility lease payments to the Borough. The transfer to the Student Transportation Fund was reduced by over $1 million from the preliminary budget due to the month-long school bus driver strike that occurred in February. Schools remained open without transportation services and that resulted in a savings in the fund that offset the needed fund transfer for FY 2024.

Fund Balance

Managing fund balance is a critical component of long-term planning. When faced with a financial contingency, inadequate fund balance would be detrimental to the District's ability to continue operations. Conversely, ample fund balance reserves allow for "resource smoothing" which can help the District stabilize resources available for educational services from year-to-year. Although the District has navigated the challenges and budgetary impacts to operations related to COVID-19 and the pressure of inflation reducing the purchasing power of resources it has available, additional revenues or reduced costs will be needed to overcome the projected structural deficits in future years. If increased revenues do not become available for future years, it will be necessary for the District Administration to take action to curtail expenditures in order to maintain an appropriate amount of unassigned fund balance.

General Fund balance increased significantly in FY 2019. Unassigned fund balance increased by $8,991,230. This growth was primarily attributed to the immediate implementation of District spending and hiring freezes in response to the Governor's budget proposal for FY 2020. The Governor's proposal, released February 13, 2019, proposed cutting $40 million of education funding to the Matanuska-Susitna Borough School District on an annual basis. The Governor also contested the validity of the education appropriation and threatened to withhold education payments to school districts. This eventually led to a legal dispute between the Legislature and the Governor. In Fiscal Year 2019, the District also experienced recruitment challenges for related service providers and received an unexpected payment from the Alaska Department of Administration Division of Retirement and Benefits in the amount of $950,725 for defined contribution retirement (DCR) employer forfeitures.

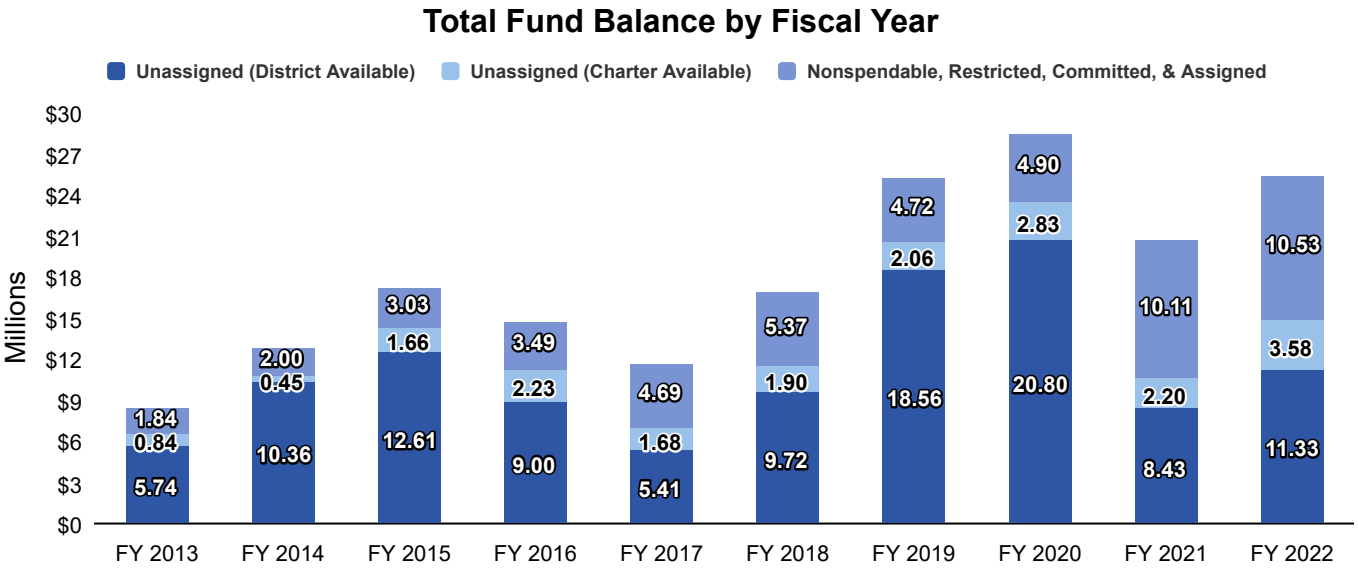
The District's unassigned fund balance increased again in FY 2020 by $3,182,155. With the onset of the COVID-19 pandemic, the District transitioned to remote delivery of instruction in March 2020 as a result of a statewide closure of all in-person activities. The District's response to COVID-19 resulted in a number of operational adjustments which impacted the following planned expenditures: limited substitute usage in the second semester, a reduction in additional days being allocated for summer school and student workers, reduced costs associated with heating and powering facilities, a reduction in co-curricular stipends for spring activities, postponement of math curriculum adoption and materials purchases, a delay in the Extended School Year (ESY) program, and reduced spending for student transportation.

Unassigned fund balance decreased by $12,994,106 million in FY 2021. Although revenues were $2.46 million more than in FY 2020, expenditures were higher by $12.17 million. Furthermore, cash decreased by $16,397,299. A large percentage of this was due to an increase in prepaid items such as curriculum, as well as an increase in receivables due from other funds. Six million dollars was transferred from the General Fund to the Capital Projects Fund, and subsequently transferred to the Matanuska-Susitna Borough, to be used for the project to demolish and reconstruct a new school in the area where Houston Middle School was previously located. This $6 million, along with $5.9 million provided to the Borough for this project in FY 2020, was reappropriated back to the District in FY 2022.

Subsequently the Borough Assembly and School Board collaborated to fund a permanent facility for the District's largest and fastest growing school, Mat-Su Central School. Through resolution 23-002, on October 5th, 2022, the District agreed to transfer $10.5 million of the $11.9 million back to the Borough for the construction of a new Mat-Su Central School, and the remaining $1.4 million to be spent on the design contract. This allows the entire project to be completed without taking on any additional debt for the Borough and is expected to open in the fall of 2025.

The District is not projecting to utilize any unassigned fund balance in FY 2024. Figure 8 depicts the District's last ten years of General Fund fund balance.

FIGURE 8



EXPENDITURES

All Funds Expenditure Summary

In the schedule shown in Figure 9, expenditure figures are detailed for all funds included in this document. Excluding the Appropriations and Transfers, the District is only anticipating a 5% increase in total expenditures from the current FY 2023 Budgets. The largest increase is in employee benefits, specifically Health Insurance Premiums, followed closely by certificated salaries, due to the implementation of the Last Best Offer.

FIGURE 9

	2019-20 Actual	2020-21 Actual	2021-22 Actual	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURES							
Certificated Salaries	$ 100,632,822	$ 108,979,518	$ 109,524,708	$ 112,729,777	$ 120,158,852	$ 7,429,085	6.59%
Non-Certificated Salaries	41,880,637	42,053,722	44,125,895	45,201,690	46,713,388	1,511,704	3.34%
Employee Benefits	84,917,211	89,813,739	90,358,484	86,104,520	95,174,936	9,070,474	10.53%
Subtotal Personnel	**227,430,670**	**240,846,979**	**244,009,087**	**244,035,987**	**262,047,176**	**18,011,263**	**7.38%**
NON-PERSONNEL EXPENDITURES							
Professional & Technical Services	6,247,030	7,149,170	7,048,744	15,297,737	12,053,026	(3,244,711)	(21.21%)
Staff Travel	459,388	234,917	379,745	862,933	710,218	(152,715)	(17.70%)
Student Travel	881,558	395,876	966,916	1,527,417	940,284	(587,133)	(38.44%)
Utilities	3,126,070	2,139,778	2,146,196	2,855,715	2,383,187	(472,528)	(16.55%)
Energy	5,441,096	5,380,469	5,641,194	6,271,164	6,201,853	(69,311)	(1.11%)
Purchased Services	24,676,662	25,028,467	22,062,037	28,475,390	30,062,765	1,587,375	5.57%
Insurance & Bond Premiums	4,032,412	3,871,083	4,289,187	4,881,439	5,701,664	820,225	16.80%
Supplies & Materials	13,935,777	22,399,117	19,759,308	29,352,995	30,718,399	1,351,906	4.61%
Stipends & Tuition (Student)	-	20,000	-	133,856	-	(133,856)	(100.00%)
Student Transportation In Lieu	107	-	-	91,500	5,000	(86,500)	(94.54%)
Other Expenses	471,117	619,472	1,057,436	1,577,790	1,399,896	(177,894)	(11.27%)
Indirect Cost	(18,050)	(20,680)	(225,680)	(101,681)	(1,031,419)	(929,738)	-%
Capital Outlay	156,036	161,787	-	167,750	-	(167,750)	(100.00%)
Equipment Over $5,000	1,525,990	1,023,170	1,877,601	3,754,383	3,620,448	(133,935)	(3.57%)
Land Expense	-	-	-	-	-	-	-%
Interest On Long Term Debt	237,264	231,513	394,457	482,494	368,065	(114,429)	(23.72%)
Principal On Long Term Debt	-	-	1,840,518	1,643,107	1,856,933	213,826	13.01%
Capitalized Software	-	29,700	501,833	200,000	-	(200,000)	(100.00%)
Subtotal Non-Personnel	**61,172,457**	**68,663,839**	**67,739,492**	**97,473,989**	**94,990,319**	**(2,497,168)**	**(2.56%)**
TOTAL EXPENDITURES	**288,603,127**	**309,510,818**	**311,748,579**	**341,509,976**	**357,037,495**	**15,514,095**	**4.54%**
Transfer To Other Funds	10,895,014	16,101,683	25,688,862	29,133,263	3,563,203	(25,570,060)	(87.77%)
Transfer To Other Governmental Units	5,900,000	6,000,000	-	-	-	-	-%
GRAND TOTAL	**$ 305,398,141**	**$ 331,612,501**	**$ 337,437,441**	**$ 370,643,239**	**$ 360,600,698**	**$ (10,055,965)**	**(2.71%)**

General Fund Expenditures

Detailed in Figure 10 are the FY 2024's budgeted expenditures for the General Fund, which are expected to increase by $15.5 M compared with the budget for FY 2023, when excluding transfers to other funds. This can primarily be attributed to the implementation of the District's Best Last Offer, and the corresponding increases to certificated salaries and associated employee benefits.

FIGURE 10

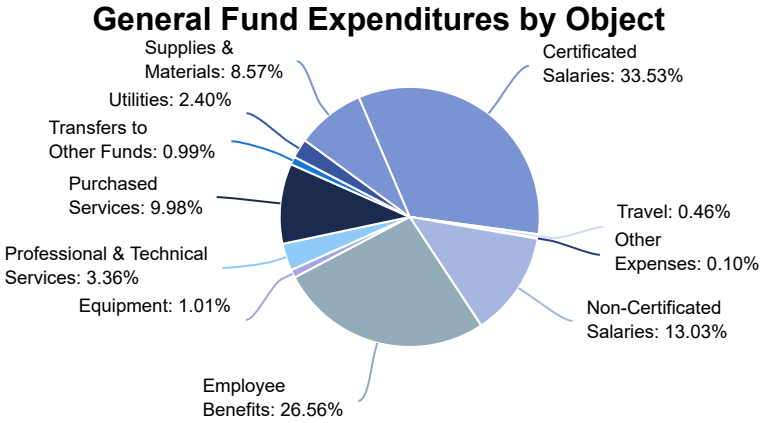
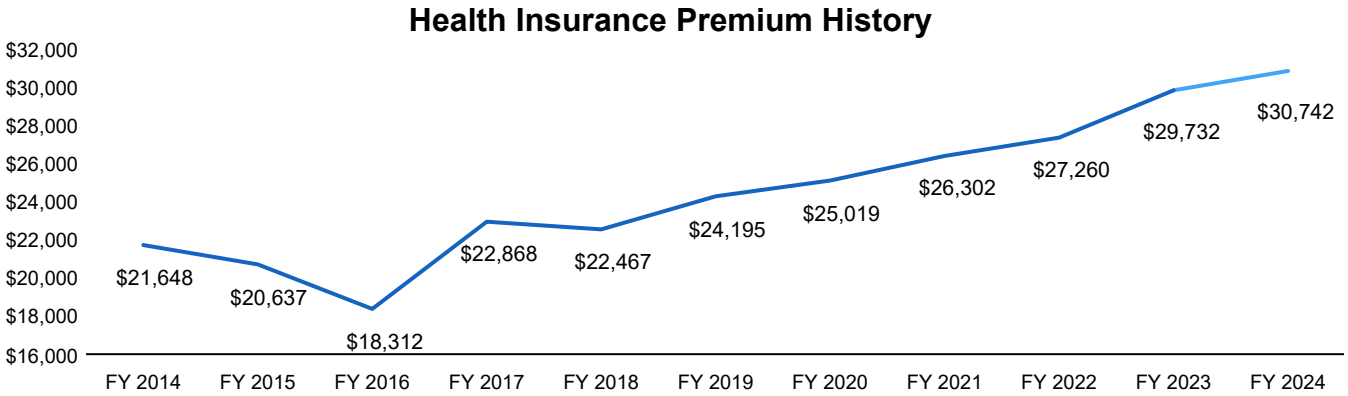


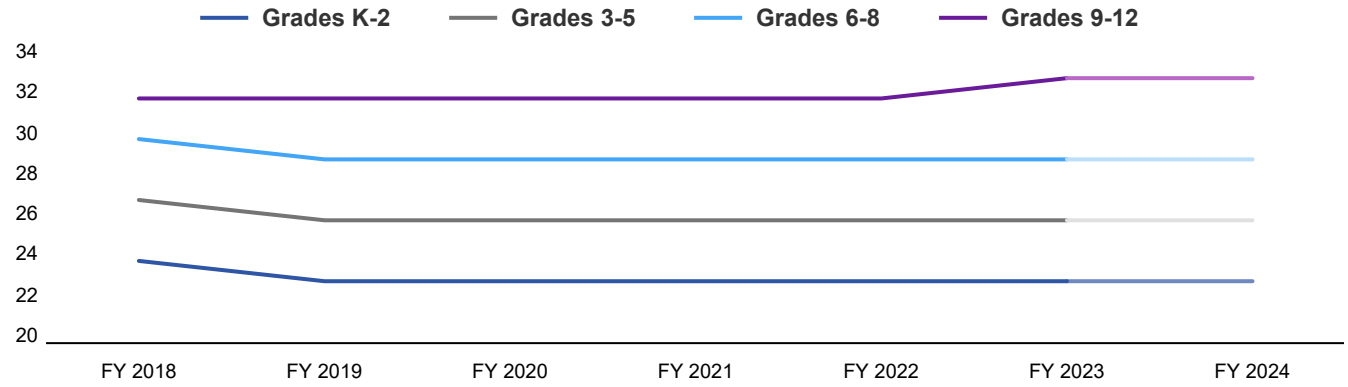
FIGURE 11



The District is primarily a human resource organization, with a majority of expenditures dedicated to compensation and benefit costs. In FY 2024, expenditures for employee compensation, which includes both salaries and benefits (excluding on-behalf), is projected to total $214,885,523 or 81.7% of total budgeted expenditures. Salary and benefit costs have historically increased from one year to the next. Health insurance, which is only one of the benefits provided to eligible employees, also continues to be a significant cost driver. As depicted in Figure 11, average health insurance premiums have increased by 37% over the past ten years (FY 2015 – FY 2024). Health insurance is the second largest cost category behind certified salaries. The District spends over $37 million of the general fund each year to provide employee health benefits.

Health insurance, which is only one of the benefits provided to eligible employees, continues to be a significant cost driver. As depicted in Figure 11, average health insurance premiums have increased by 37% over the past ten years (FY 2014 – FY 2023). Health insurance is the second largest cost category behind certified salaries. The District spends over $38 million of the general fund each year to provide employee health benefits.

FIGURE 12



Personnel costs are also impacted by staffing levels across the District. The FY 2024 Adopted Budget maintains the pupil-to-teacher (PTR) ratios for all school types and grade levels (Figure 12).

General Fund Non-Personnel Expenditures

The FY 2024 Adopted Budget increased the metrics used to establish the non-personnel budgets by $15 per student over FY 2023. Non-personnel metrics at schools include an allocation for materials and supplies, health supplies, and postage. Where applicable at the secondary level, this metric also includes class fees and per pupil resource allocations for accelerated learning (Figure 13).

FIGURE 13

TOTAL METRICS - PER PUPIL

	FY 2022	FY 2023	FY 2024	Change
Grades K-5	$90	$90	$105	$15
Grades 6-8*	$117	$117	$132	$15
Grades 9-12**	**$208**	**$208**	**$182**	**$(26)**

* Includes additional allocation for Class Fees

** Includes additional allocations for Class Fees & Accelerated Learning

The budgets for energy and utilities represent the projected resources needed to heat and operate the District's facilities. For FY 2024, the District is projecting to expend $8,238,572 on energy and utility costs, which include heating oil, natural gas, electricity, refuse services, water and sewer, and internet connectivity for all schools and facilities.

LONG-TERM FORECAST

The District has also prepared forecasts of financial conditions beyond FY 2024. In the District's long-term forecasts, expenditures are expected to outpace projected revenues in subsequent years. Based on the following assumptions, the District prepared long-term forecasts that extend through FY 2028. If increased revenues do not become available, it will be necessary for the District Administration to take action to curtail expenditures.

Revenue Assumptions

Local Funding

- Borough revenue is maintained at 6.30 mills of prior year assessed value.
  - Assessed value increases at 3.5% annually per Borough forecast.
- Other revenue maintained with no increase or decrease.

State Funding

- BSA increased by $30 to $5,960 in FY 2024 and is maintained thereafter.
- Intensive count is maintained at 590.
- One-time grant from the State is maintained at half the FY 20234 level of $340 per AADM.
- On-behalf revenue is excluded.

Federal Funding

- Federal revenue maintained with no change.

Use of Fund Balance

- No use of fund balance after FY 2023.

Expenditure Assumptions

Personnel

- Staff funded through the CRRSA ESSER II Funds (49.48 FTE) are reabsorbed into the ESSER III Fund in FY 2024 with the sunset of that grant.
- Staff funded through the ARP ESSER III Funds (128.94 FTE) are reabsorbed into the General Fund in FY 2025 with the sunset of that grant.
- Regular Salary Schedule Movement.
- In FY 2024, salary schedules increase according to the negotiated agreement for each employee group as outlined below.
  - MSPA and MLMA increased by 1.5%.
  - MSEA increased by 2.0%.
  - All other employee groups are maintained with no increase.

- In FY 2025 and thereafter, salary schedules are maintained according to the current negotiated agreement for each employee group with no increase.
  - Total certificated salaries increase by 2.7% for regular movement on the salary schedule annually.
  - Total non-certificated salaries increase by 3.1% for regular movement on the salary schedule annually.

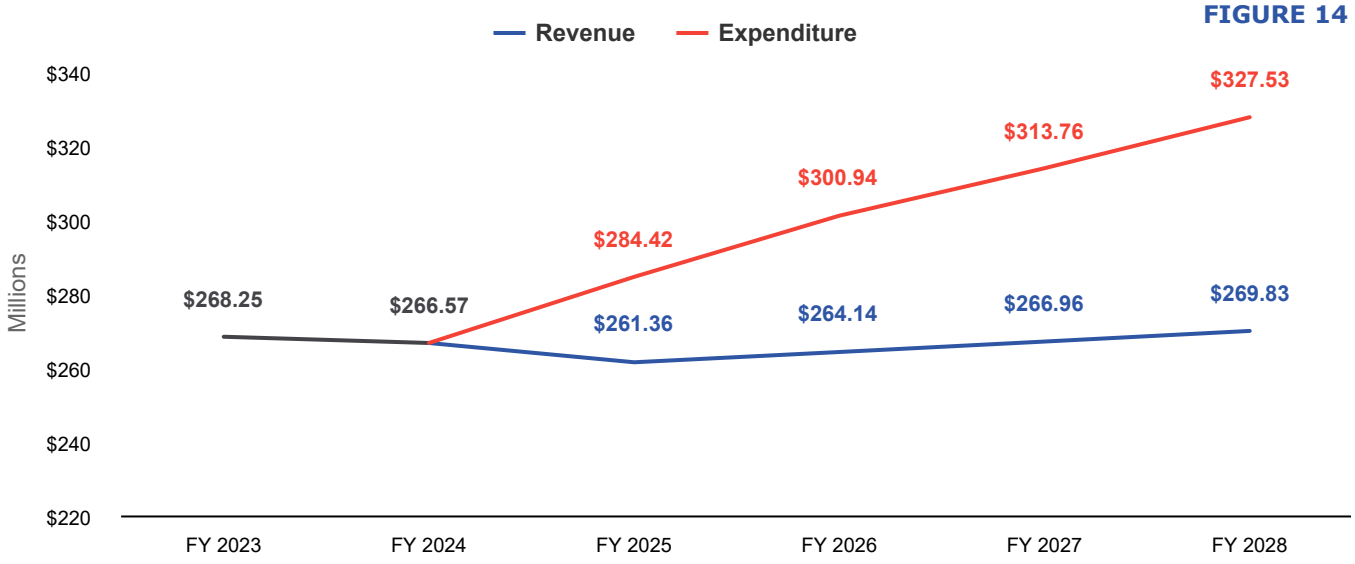
Benefits

- Health insurance increases at an annual rate of 8%.
  - This increase is split 50/50 between the District and MSEA and CEA employee groups.
  - This increase is split 90/10 between the District and MSPA, MLMA, and EXEC employee groups.
- All other deduction factors are maintained with any increase due to changes in salary factors.
- Includes a reserve in the amount of 1.00% of total compensation and benefits for payroll contingencies, which has been adjusted for vacancies, attrition, leave without pay, and column movements.
- On-behalf contributions are excluded.

Non-Personnel

- Rates for utilities increase by 2.5% and are applied to the annual average usage from FY 2018-2019, and 2022.
- Property and liability insurance increases at a rate of 25%.
- Transfers to other funds includes a transfer to subsidize the Student Transportation Fund and a transfer to the Debt Service Fund for Fronteras Spanish Immersion Charter School lease payment.
- All other planned non-personnel expenditures are maintained with no increase or decrease.

FIGURE 14



	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenue	268,254,957	266,571,831	261,362,627	264,136,788	266,959,393	269,829,381
Expenditure	268,254,957	266,571,831	284,424,785	300,939,474	313,755,657	327,532,852
Excess (Deficit)	**-**	**-**	**(23,062,158)**	**(36,802,686)**	**(46,796,264)**	**(57,703,471)**

The projected deficits in FY 2025, FY 2026, FY 2027, and FY 2028 are $23.06 M, $36.80 M, $46.80 M, and $57.70 M, respectively. This trend of expenditures outpacing revenues is referred to as a structural deficit because operations cannot be sustained and changes to the organizational structure, educational programs, and/or service offerings may be required, if the projected revenue and expenditure assumptions prove true.

Tax Base and Debt Capacity

The statutes of the State of Alaska do not establish a debt limit for municipal governments. According to Borough Code 3.04.075 Tax Levy Limitation, the total amount of the 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, which is calculated by adding the

percentage increase in the Federal Urban Consumer Price Index for Anchorage from the preceding fiscal year to the average percentage growth or loss in the Borough population over the preceding five fiscal years as determined by the Alaska State Department of Community and Economic Development. The limitations noted above, do not apply to the following:

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

The District does not possess taxing authority and relies on revenues from the State of Alaska and the Mat-Su Borough to provide the revenues needed to support the delivery of educational services. See Figure 15 for a five-year history of the Borough's tax rates and collections.

FIGURE 15

DIRECT & OVERLAPPING PROPERTY TAX RATES
(mill levy rate per $1,000 of assessed value)
Last Five Fiscal Years

	Direct Rates				
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Areawide Borough	9.984	10.332	10.331	10.386	10.386
Non-Areawide Borough	0.525	0.548	0.548	0.057	0.057

PROPERTY TAX LEVIES & COLLECTIONS
Last Five Fiscal Years

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Taxes Levied for the Fiscal Year	$ 138,589,875	$ 146,304,207	$ 152,062,345	$ 156,626,653	$ 162,608,723
Net Tax Levy	$ 126,423,474	$ 132,715,228	$ 137,119,008	$ 140,443,703	$ 145,797,613
COLLECTED WITHIN THE LEVY FISCAL YEAR					
Amount	$ 122,648,889	$ 126,903,605	$ 133,194,431	$ 135,753,457	$ 142,251,044
% of Net Levy	97.01%	95.62%	97.14%	96.66%	97.57%
Collections in Subsequent Years	$ 2,795,615	$ 3,607,910	$ 1,829,970	$ 1,245,222	N/A
TOTAL COLLECTIONS TO DATE					
Amount	$ 125,444,504	$ 130,511,515	$ 135,024,401	$ 136,998,679	$ 142,251,044
% of Net Levy	99.23%	98.34%	98.47%	97.55%	97.57%

Staffing by Function

Figure 16 presents General Fund staffing numbers for all permanent positions. Between FY 2023 and FY 2024 , the District plans to increase staffing charged to the General Fund by 73.64 FTE.

This increase in FTE includes the addition of 6 FTE in Classroom Teacher for enrollment adjustments based on the metrics, 2 FTE in Assistant Principals, the reabsorption of 17.21 FTE in charter positions previously funded through ESSER grants, and 5.4 FTE in new charter positions, as well as 10 FTE for Hold Teachers, as mentioned previously.

FIGURE 16

	FY 2023 Revised	FY 2024 Adopted	Change
110 - Regular Education Instruction	786.28	784.66	(1.61)
200 - Special Education: Instruction	474.88	449.50	(25.38)
220 - Special Education: Support	142.44	141.09	(1.35)
300 - Support Services: Students	103.45	102.32	(1.13)
350 - Support Services: Instruction	54.60	53.60	(1.00)
400 - School Administration	68.44	70.44	2.00
450 - School Administrative Support	132.81	125.81	(7.00)
510 - District Administration	15.00	10.00	(5.00)
550 - District Administrative Support	79.33	72.71	(6.62)
600 - Operations & Maintenance	178.25	154.25	(24.00)
700 - Student Activities	3.25	1.25	(2.00)
780 - Community Services	1.13	0.56	(0.56)
	2,039.86	**1,966.20**	**(73.65)**

Performance Results

The District uses many tools to measure and understand the level of learning that is occurring at a district-wide level, a school-wide level, and at the individual student level. These assessments help teachers and staff understand how programs, curriculum, and schools are performing. Needs are identified through this process, and plans can be made for improvement.

Student data also helps ensure that there is equity in education. Each day, educators make decisions for how to teach Alaska's standards. The assessments reflect the degree to which these decisions are effective. At most, students within the District will spend 17 hours a year in testing. This represents 2% of their total time spent in school each year.

In response to the Coronavirus Disease 2020 (COVID-19), the Alaska Department of Education and Early Development (DEED) submitted a request to the U.S. Department of Education (USDE) to waive certain requirements of the Elementary and Secondary Education Act (ESEA) related to assessment requirements. The approved Accountability waiver limited the data that is available on the Report Card to the Public for the 2021 – 2022 school year.

State Standards & Assessments Performance Evaluation for Alaska's Schools (PEAKS)

In FY 2015, Alaska adopted new and more rigorous literacy and math standards, called the PEAKS assessment. The PEAKS assessment measures a student's understanding of the skills and concepts outlined in the Alaska English language arts (ELA), and mathematics standards, which have specific expectations for growth in student's skills across all grades. The PEAKS assessments are administered to students in grades 3-9.

A recent study by NWEA indicated that students must be in the 44th to 76th percentile to earn a "proficient" rating on the PEAKS assessment, as compared to the 37th percentile on the previous SBA assessments. In comparison, students need to be above the national average on MAP to be proficient on PEAKS (Figure 17).

While the State mandates the PEAKS assessments, Alaska law recognizes that parents have the right to exclude students from participation in specific instructional activities and statewide assessments. The District has a 67.9% participation rate in this assessment (Figure 18), which is consistent with the State's average participation of 64.3. A review of school participation rates within the District reveals that some of the highest performing schools also have the highest parent opt out rates. Figures 19 and 20 present the District's standing on PEAKS testing in relation to the State. While the District is third in comparison to the "Big 5" (figure 18), it consistently performs better than the State average in both ELA (figure 19) and Math (figure 20).

FIGURE 17

	MAP Score Required for PEAKS Proficiency	
Grade	**ELA**	**Math**
3	61	45
4	55	48
5	55	53
6	53	56
7	57	68
8	66	75

FIGURE 18

	ELA	Math	District Participation
Alaska	39.6%	32.5%	64.3%
Fairbanks	45.3%	33.1%	73.7%
Anchorage	43.2%	36.9%	71.5%
Mat-Su	**49.8%**	**42.5%**	**67.9%**
Juneau	44.5%	32.7%	60.8%
Kenai	48.7%	48.7%	70.4%

FIGURE 19

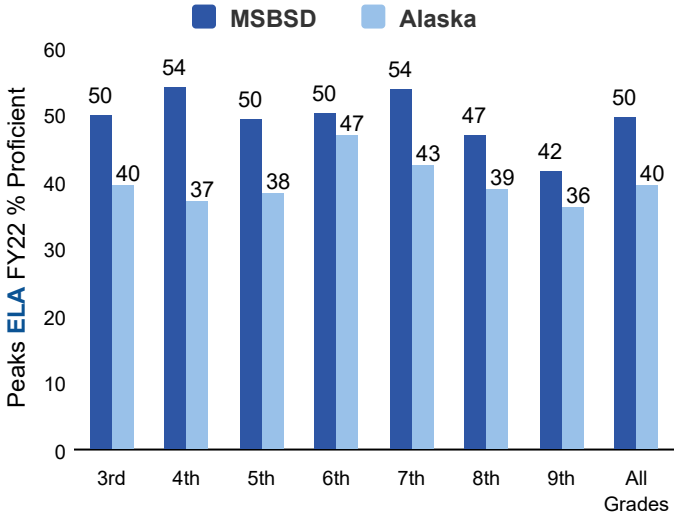
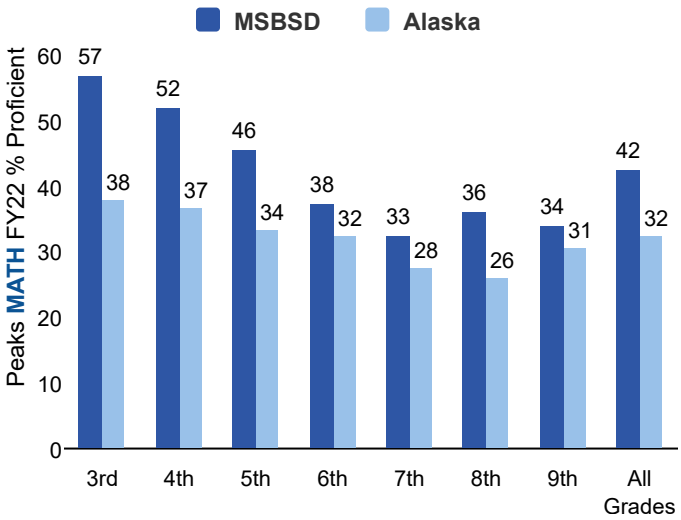


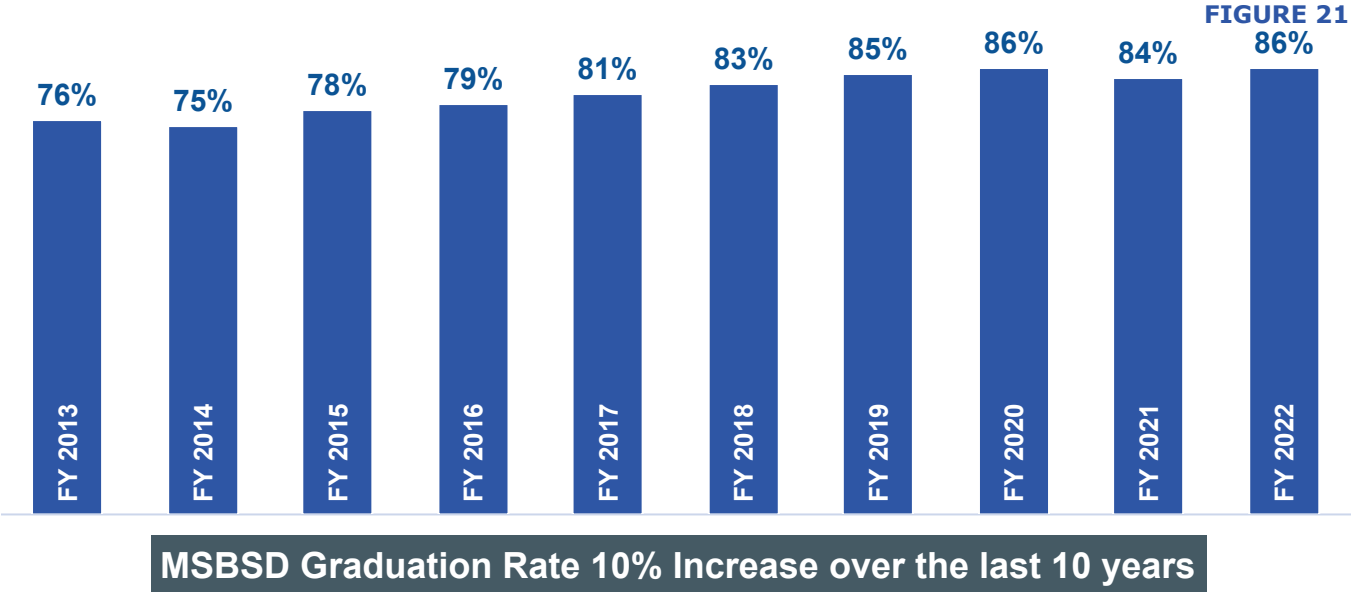
FIGURE 20



Graduation Rate

The graduation rate is the final measure of student success. Over the past ten years, the District's graduation rate has increased from 76% to 86%. For FY 2022, the State had an average graduation rate of 77.85%. In comparison, the District's graduation rate was 85.76%. The District's Graduation rate continues to be the highest of the "Big-5". Data has shown that students who take at least two career and technical education courses in a row have a 95% graduation rate.

FIGURE 21



Summary

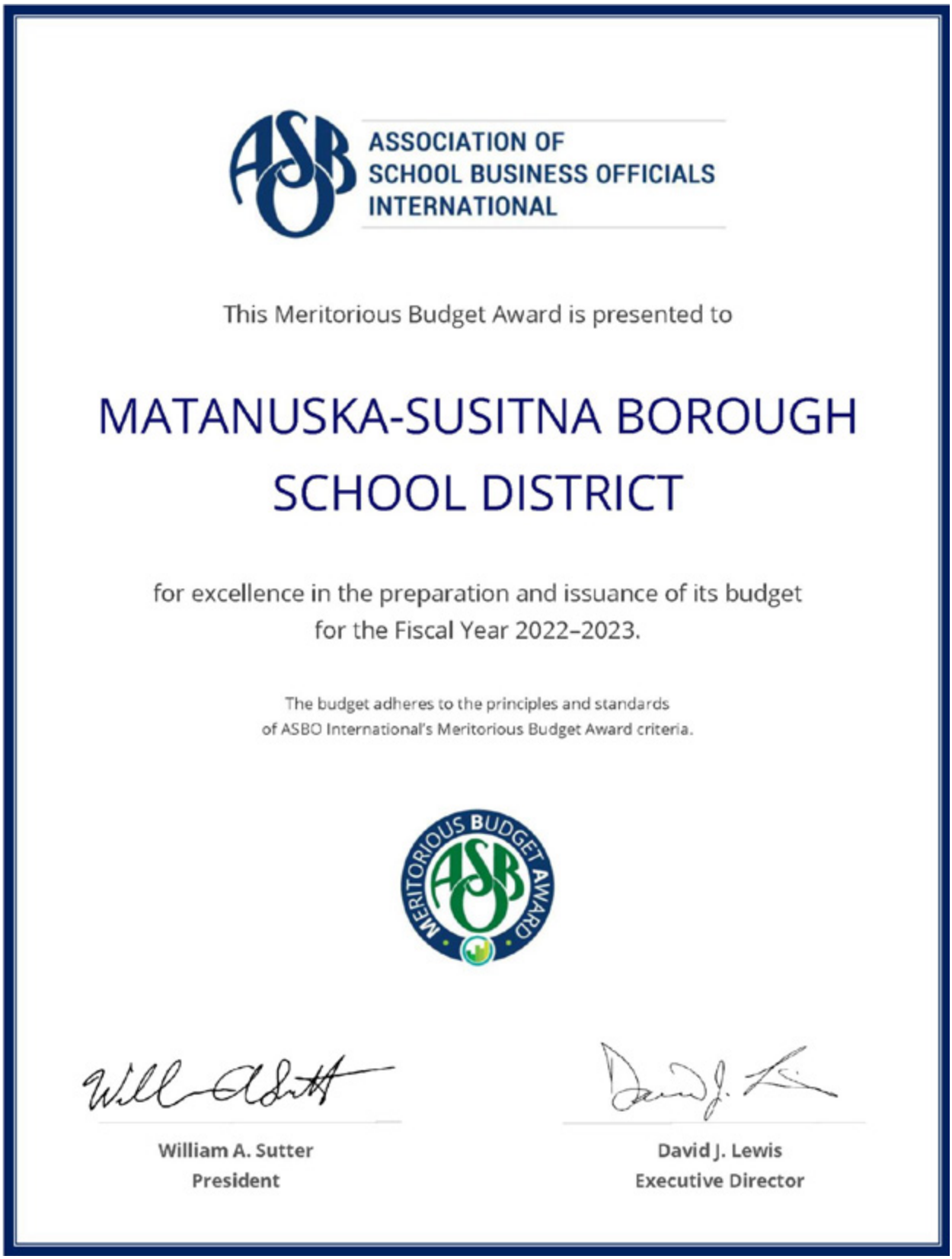
The process to develop the FY 2024 Adopted Budget included an extensive review of all expected revenue and expenditure line items. Support for the District's mission is achieved through the intentional distribution of resources in alignment with goals and objectives. The budget development process relies on a system of ratios and metrics to intentionally and equitably allocate resources across traditional schools, charter schools, special mission schools, and correspondence schools.

This budget was prepared in accordance with all legal requirements as set forth by the federal government, State of Alaska, Matanuska-Susitna Borough, and the Matanuska-Susitna Borough School District Board of Education. The finances and business processes of the District are subject to internal reviews as well as independent, third-party audits. The District has established sound financial policies and internal controls to ensure that taxpayer funds are managed and expended responsibly.

The District developed this financial plan in support of the successful completion of its mission: *to prepare all students for success.*

MERITORIOUS BUDGET AWARD

The Association of School Business Officials International (ASBO) presented the District with the Meritorious Budget Award for the fiscal year ending June 30, 2023. 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.



ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget for the Fiscal Year 2022–2023.

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

MERITORIOUS BUDGET AWARD

William A. Sutter
President

David J. Lewis
Executive Director

PRINCIPAL OFFICIALS
MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

2022-2023 SCHOOL BOARD

Thomas Bergey, President
Jubilee Underwood, Vice President
Kathy McCollum, Clerk
Jacob Butcher, Member
Kendal Kruse, Member
Ole Larson, Member
Ted Swanson, Member

2022-2023 DISTRICTWIDE ADMINISTRATION

Dr. Randy Trani, Superintendent
Jillian Morrissey, Chief Communications Officer

Dr. Justin Ainsworth, Associate Superintendent of Instruction
Dr. Reese Everett, Associate Superintendent of Instruction
Andrea Everett, Associate Superintendent of Instruction
Kendra Bartz, Associate Superintendent of Instruction
Robyn Harris, Executive Director of Student Support Services
Sandra Main, Assistant Director of Student Support Services
Amy Tucker, Assistant Director of Student Support Services

Katherine Gardner, Deputy Superintendent of Business & Operations
Jim Estes, Associate Superintendent of Operations
Sunshine Hunsaker, Director of Finance
Kristin Wouk, Director of Human Resources
Diane Russo, Director of Nutrition Services

MATANUSKA SUSITNA
BOROUGH SCHOOL DISTRICT

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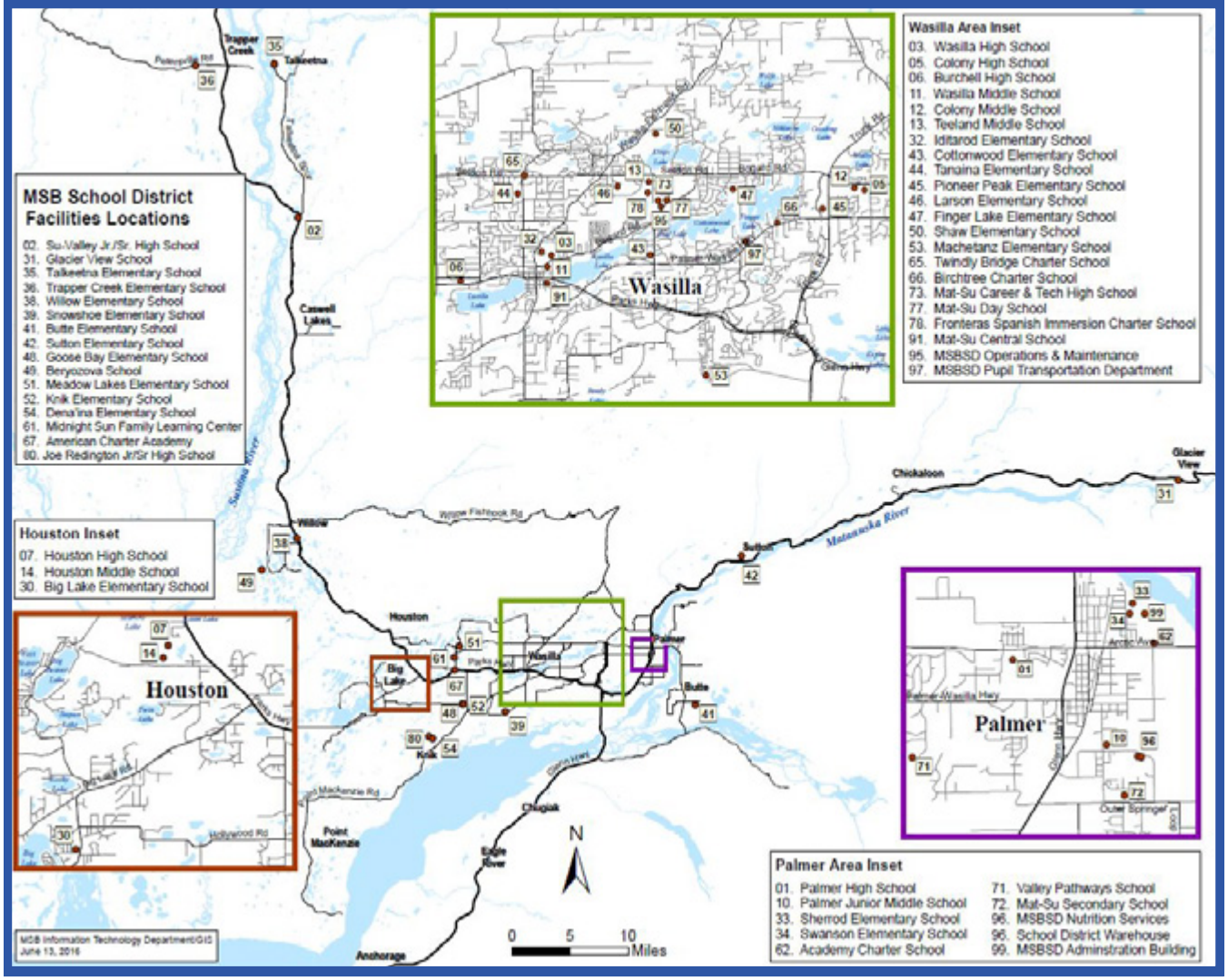
Organizational Section

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

District Map

School Locations by Area



Second Largest School District in the State:

48 SCHOOLS

19,286 STUDENT POPULATION (FY 2023)

25,258 SQUARE MILES

DISTRICT PROFILE

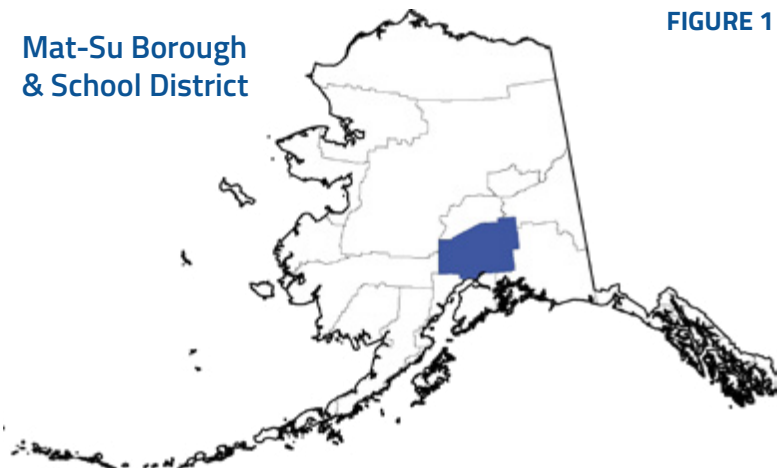


FIGURE 1

The Matanuska-Susitna Borough (Borough) is situated within Southcentral Alaska and encompasses an area more than 25,000 square miles in size. The vast topography of the area includes mountain ranges, valleys, glaciers, rivers, lakes, wetlands, tundra, boreal forest, farms, and majestic stretches of pristine wilderness. The Borough includes portions of the Alaska Range to the north, the Chugach Mountain Range to the south, and most of the Talkeetna and Clearwater Ranges towards the interior of the Borough. The three incorporated cities located within the Borough include Wasilla, Palmer, and Houston. The Borough's core area, where a majority of the population lives, 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. More than 100,000 people currently reside within the Borough, which is located just 35 miles north of Anchorage.

In FY 2023, the Matanuska-Susitna Borough School District (District) served an ADM Enrollment of 19,286 students at 48 school locations, and delivered education through in-person, at-home (remote learning), blended, and correspondence models. The District provides educational programs to students in pre-kindergarten through 12th grade and strives to put students and their families first by providing school choice with 17 elementary schools, five middle schools, six high schools, seven small attendance area schools, and one comprehensive correspondence/homeschool program. Additionally, the District hosts seven charter schools and five alternative education schools, which offer a range of specialized programs including a second correspondence/homeschool option.

The Borough is the fastest growing area within the State of Alaska, and new schools have been approved in recent years. In FY 2023, the Knik Charter School opened and offers both in-person and correspondence delivery to students in kindergarten through 12th grade.

GOVERNMENT STRUCTURE

Alaska Statutes, Title 29, Chapter 35, Section 160 (AS 29.35.160) established that the boundaries for a borough constitute a borough school district. Alaska Statutes, Title 14, Chapter 12, sections 030 – 180 provide for the creation of school boards in the State of Alaska and established a school board as the governing body for each district unless the borough assembly also serves as the school board for a district. Although the Borough provides a portion of the revenues, the District is a legally separate political subdivision of the Borough, and the Assembly has delegated the responsibility of establishing, maintaining, and operating a system of public schools to the School Board on an area-wide basis. The financial information for the District is discretely presented as a component unit within the government-wide financial statements of the Borough.

The School Board, which consists of seven voting members elected to serve overlapping three-year terms, sets policy for the operation and management of the District. The School Board has delegated management and oversight of the daily operations of the District to the Superintendent.

The Borough maintains the taxing authority that is necessary to repay debt and obtain the financial resources needed to operate the District. Pursuant to Alaska Statutes 14.12.020(c), the Assembly is to provide the portion of funding that is required to be raised from local sources in order to maintain and operate the District. Alaska Statutes 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.

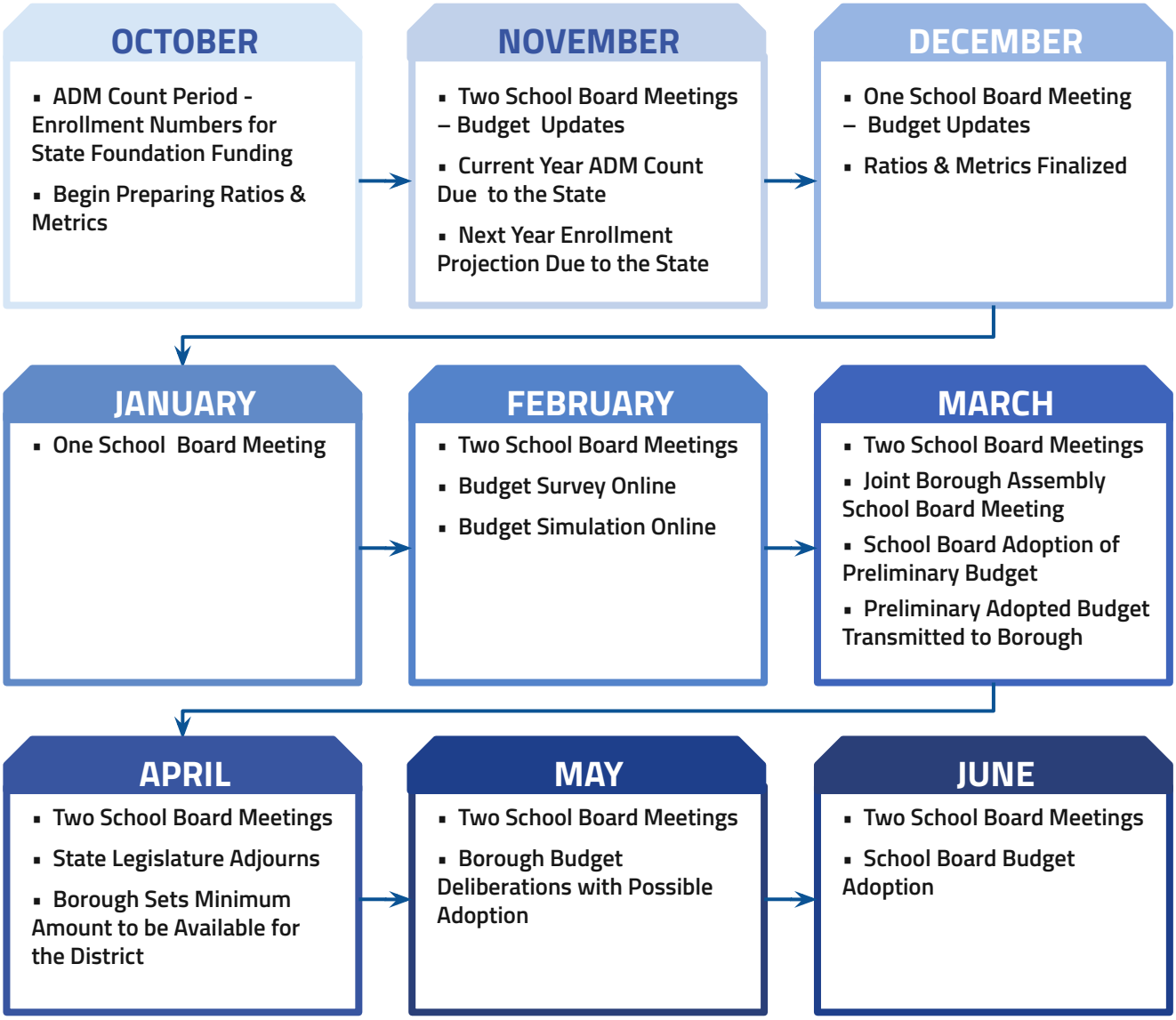
Under AS 14.17.505(a) and 4 AAC 09.160, school districts have been permitted to accumulate unassigned fund balance up to 10% of general fund expenditures in a given fiscal year. For the District, that 10% percent equates to approximately $26

million. However, in early 2021, Governor Mike Dunleavy signed HB76 into law, which allows school districts to accumulate an unlimited unreserved fund balance in the general fund. This provision will be repealed June 30, 2025.

BUDGET CALENDAR

The annual budget is a financial plan which is intended to aid in the management of day-to-day school operations. As the District works through the following budget calendar, various assumptions and projections are made in order to create a budget that can be adopted for the upcoming fiscal year.

FIGURE 2



GOVERNMENTAL FUNDS BUDGET DEVELOPMENT PROCESS

Governmental funds are used to track the basic activities of the school district and include the General Fund, Special Revenue funds, Capital Projects funds and Debt Service funds.

General Fund Budget Development

Board Policy 3100 directs that the annual District budget be prepared using the best estimates known at the time for enrollment, revenues, and expenditures. The 20-day student count in October, which is administered by the State of Alaska Department of Education and Early Development (DEED), is the start of the budget development process for the following fiscal year. Each district is required to submit projected enrollment for the upcoming fiscal year to DEED by November 5th. The projected enrollment for the District is based on a modified cohort-survival analysis, which is outlined in the Executive Summary of this document.

After enrollment is projected for the upcoming year, the next step in the budget development process is to incorporate the most current information that is available from the Legislature of the State of Alaska in order to project state provided revenues for the budget. This revenue, along with the revenue provided by the Borough, makes up most of the General Fund revenue for the District.

Without having all the information that is necessary in order to accurately predict expenditures, the District must make a number of assumptions in order to create an early projection. For example, from one year to the next the District may need to assume negotiated salary schedule increases; predict the rate at which insurance premiums will change; and/or come up with estimates for escalating utility costs. The District presents a preliminary budget in January, with all the budgetary assumptions clearly communicated within the document.

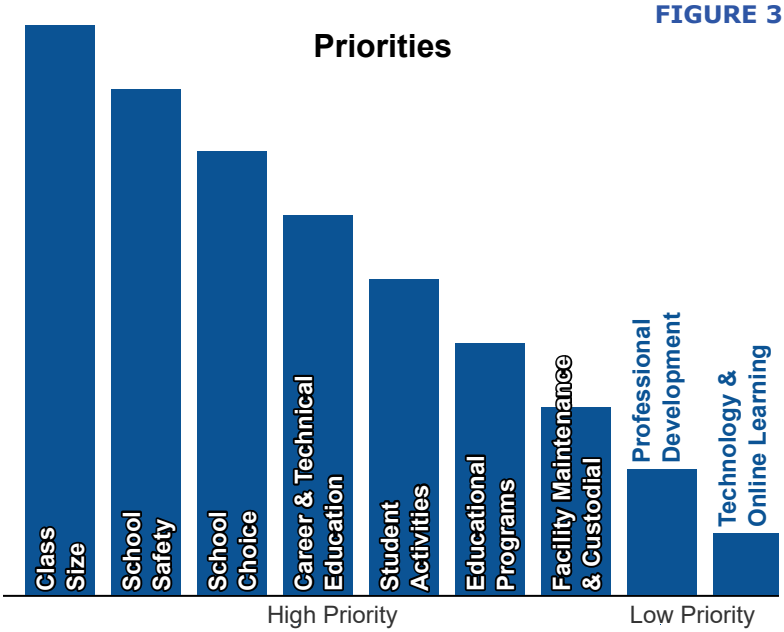
To help stakeholders understand the projected expenditure plan, information within the budget is presented by fund, function, and object code in accordance with the DEED Uniform Chart of Accounts for Public School Districts. Adherence to this account code structure also assists the District with reporting operating expenditures used for instructional purposes. Although the previous statutory requirement to expend a minimum of 70% of the annual budget for instruction has been repealed, the District still looks at this measure as a guide for spending and as a metric for comparison with other districts throughout the state. By striving to make such a large percentage of resources available to the instructional area, the School Board is demonstrating the belief that the needs and best interests of students should drive all decisions.

The District sought public input for the budget at School Board meetings, through an online survey and budget simulation, and also utilized the Vimeo video platform to host a virtual budget presentation.

The chart in Figure 3 presents the ranking of funding priorities from the 585 respondents to this year's online survey. This survey was open from February 1-17, 2023.

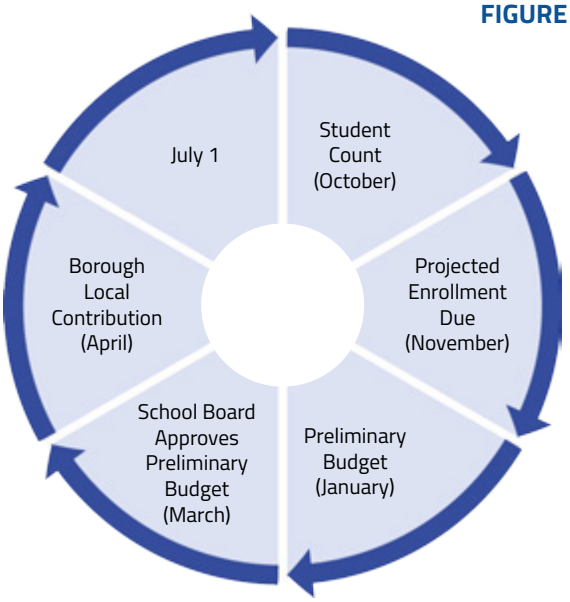
The School Board deliberates over the preliminary budget from January through March, and adjustments are made in order to deliver a balanced budget to the Assembly. After a balanced budget has been adopted by the School Board, the preliminary budget is submitted to the Borough Manager on or before the last Tuesday of March, as required by Borough Code 3.04.020(b). The budget is required to be formally presented to the Borough Assembly by the first day of April each year, along with a message requesting a specific level of local funding. The District rarely knows the full funding picture at the time the budget is required to be submitted to the Assembly because the April 1st deadline is before the State of Alaska's regular legislative session is scheduled to adjourn in May.

FIGURE 3



Each year, during the months of April and May, the Assembly prepares its own budget and holds public budget deliberations and hearings. Within 30 days after receipt of the budget, Alaska Statutes 14.14.060 requires that an assembly determine the total amount of resources to be made available from local sources for school purposes. This legislative requirement mandates that the Assembly must adopt a budget that includes an appropriation for the District by May 31st. In May or June, after both the State and local funding have been determined, the School Board takes action to adopt a final budget. The District's final budget must be submitted to DEED by July 15th.

FIGURE 4



As required by Title 4 of Alaska Administrative Code, Chapter 9, Article 120, Budget Review, DEED will either approve the District budget or reject it if:

- it is not in the form required by the department;
- is not balanced;
- does not meet the local effort provisions of AS 14.17; or
- does not otherwise meet the requirements of AS 14.17.910.

If rejected by DEED, a revised budget must be submitted within 30 days of the rejection notice. If the budget also contains the use of fund balance as a substitute for revenue, the budget must be revised and resubmitted if the annual audit shows the fund balance to be less than projected.

The budget methodology in use has been designed to distribute available resources in a fair, and equitable manner, while continuing to meet the Board goals and increase student achievement. This methodology involves the use of prescribed ratios and metrics to distribute available resources for staffing and discretionary funds on a per student or programmatic basis.

The ratios and metrics used for the FY 2024 Adopted Budget as well as a history of ratios and metrics from recent years can be found in Figures 5 and 6.

FIGURE 5

TOTAL METRICS - PER PUPIL

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Change
Grades K-5	$ 74	$ 71	$ 90	$ 90	$ 105	$ 15
Grades 6-8*	$ 112	$ 108	$ 117	$ 117	$ 132	$ 15
Grades 9-12**	**$ 213**	**$ 206**	**$ 208**	**$ 208**	**$ 182**	**$ (26)**

* Includes additional allocation for Class Fees

** Includes additional allocations for Class Fees & Accelerated Learning

One advantage of using metrics and ratios in the budget process is to provide a responsive correlation of resources to student enrollment. Using this allocation method, at the start of each school year the District is able to quickly react to unexpected changes in student enrollment and reallocate resources to where they are most needed.

FIGURE 6

Years	Grades	Ratios: Pupil to Teacher (PTR)	Ratios: Elementary Specials to Teaching Staff	Metrics - per Pupil: Materials & Supplies	Metrics - per Pupil: Health & Postage Supplies	Metrics - per Pupil: Additional Allocations
Fiscal Year 2023-2024	**Grades K-2**	**23 to 1**	**1 to 6**	**$100.00**	**$5.00**	**NA**
	Grades 3-5	**26 to 1**				
	Grades 6-8	**29 to 1**	**NA**	**$100.00**	**$5.00**	**$27.00**
	Grades 9-12	**33 to 1**	**NA**	**$100.00**	**$5.00**	**$77.00**
Fiscal Year 2022-2023	Grades K-2	23 to 1	1 to 6	$85.00	$5.00	NA
	Grades 3-5	26 to 1				
	Grades 6-8	29 to 1	NA	$85.00	$5.00	$27.00
	Grades 9-12	**33 to 1**	**NA**	**$85.00**	**$5.00**	**$118.00**
Fiscal Year 2021-2022	Grades K-2	23 to 1	1 to 6	$85.00	$5.00	NA
	Grades 3-5	26 to 1				
	Grades 6-8	29 to 1	NA	$85.00	$5.00	$27.00
	Grades 9-12	**32 to 1**	**NA**	**$85.00**	**$5.00**	**$118.00**
Fiscal Year 2020-2021	Grades K-2	23 to 1	1 to 6	$66.00	$5.00	NA
	Grades 3-5	26 to 1				
	Grades 6-8	29 to 1	NA	$75.00	$5.00	$28.00
	Grades 9-12	**32 to 1**	**NA**	**$84.00**	**$5.00**	**$117.00**
Fiscal Year 2019-2020	Grades K-2	23 to 1	1 to 6	$68.50	$5.75	NA
	Grades 3-5	26 to 1				
	Grades 6-8	29 to 1	NA	$77.50	$5.75	$29.00
	Grades 9-12	**32 to 1**	**NA**	**$86.50**	**$5.75**	**$121.00**

Notes:

* PTR applies to core area schools for regular education instruction

** Elementary Specials include music, physical education, and library

*** Includes class fees which apply to all students & Accelerated Learning funds. In FY2018 Accelerated Learning funds were applied only to the core area High schools as a blanket allocation for total enrollment at $50 per student. In FY2019, this was changed to $100 per student actually enrolled in an IB/AP class District Wide.

Special Revenue Funds Budget Development Process

Board Policy 3235 provides that the Superintendent or designee may apply for special revenue grants only upon the express approval of the Board. All grants greater than $50,000 or any grant that involves funding staff positions, must be brought before the Board in a process which includes a request to pursue funds, the approval of the grant proposal, and acceptance of the grant award.

For grants that are $50,000 or greater, the grant developer will notify the Director of Federal Programs or designee of their intent to write the grant and include information about the amount being requested, any in-kind contributions, grant due date, length of grant period, and an overview of the grant goals, activities, and evaluation. The Director of Federal Programs or designee will then review the proposal and make a preliminary determination as to whether the goals of the grant are in alignment with District goals, inform other departments and/or schools of the proposal in order to facilitate coordination and integration across the District, and request that the proposal be placed on the School Board agenda. Upon meeting all the criteria outlined, the Finance Director or designee reviews terms and conditions of the grant proposal to include funding sources, financial reporting requirements, local revenue matching requirements, and other provisions that may obligate District operating funds. After that review, the grant developer must submit a preliminary budget to Federal Programs for

a final review three days before the grant is presented to the School Board. In order for the grant request to be submitted to the granting agency, the School Board must first approve the grant. For a grant to be approved, the program manager presents to the School Board the grant purpose, amount, granting agency, period of performance, allocation of grant funds, number of staff funded by the grant, and the activities funded by the grant and how they support District goals. Grants funded by State or Federal resources are administered by Federal Programs.

For grants less than $50,000, the grant developer will notify the Director of Federal Programs or designee of their intent to write the grant and include information about the amount being requested, any in-kind contributions, grant due date, length of grant period, and an overview of the grant goals, activities, and evaluation. The Director of Federal Programs or designee will review the proposal and make a preliminary determination as to whether the grant goals are in alignment with District goals, and then inform other departments and/or schools of the proposal to facilitate coordination and integration across the District. The Finance Director or designee will review terms and conditions of the grant proposal to include funding sources, financial reporting requirements, local revenue matching requirements, and other provisions that may obligate District operating funds. Grants under $5,000 which are not funded by State or Federal resources are decentralized.

CAPITAL BUDGET DEVELOPMENT PROCESS

Alaska Statutes 14.14.060 requires the Borough to provide for all major rehabilitation, all construction, and major repair of school buildings. The buildings owned by the Borough, as well as any related debt, are not recorded in the District's financial statements or the budget document. However, the outstanding debt obligation for Fronteras Spanish Immersion Charter School is recorded on the District's financial statements based on an agreement with the Borough outlining debt repayment terms for the facility. Lease payments which are used to repay Borough debt are incorporated into the General Fund budget.

In June of 2010, the School Board established a Capitalized Improvements Plan (CIP) Fund. This fund is a capital projects fund that is separate from any bond projects and is completely administered by the District. The CIP Fund is supported by transfers from the General Fund for specific projects as approved by the School Board.

Based on criteria established on June 16, 2010, the District designated the Superintendent to manage the CIP projects in a manner which is most beneficial to the District. The Superintendent has the authority to move funds between projects within the fund when a project comes in under budget. The District's deferred maintenance schedule helps determine the prioritization of projects authorized within the CIP Fund.

In 2020, the School Board approved the creation of a special revenue fund to account for resources restricted or committed for projects which do not result in capital assets, but which may span multiple fiscal years and result in the renewal or replacement of assets. The cost associated with these types of projects had previously been accounted for within the CIP Fund.

The CIP Fund is not included in the preliminary budget document but is included as a part of the District's final Adopted Budget.

BUDGET ADMINISTRATION

Prior to July 1st of each year, the budget is in place for the fiscal year which runs through June 30. Before the start of the school year, staffing needs at each school are assessed and adjusted as necessary. A fall budget revision is brought before the School Board in August or September to adjust charter school budgets for any carry-over funds that have been determined to be available after the completion of the audit for the preceding fiscal year. After the 20-day student count period in October, the District begins work on a winter budget revision. This revision is usually the largest adjustment to the budget because it captures changes to revenue from the State as a result of student enrollment numbers as well as various expenditure adjustments. This budget revision is usually approved by the School Board in December or January.

The School Board recognizes that 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 on support needs. Per Board Policy 3110, the following provisions apply to budget revision authority within the District:

- Budget revisions within a site location can be made by the budget manager without approval.
- The Deputy Superintendent of Business and Operations, Director of Finance, or their designee is authorized to approve budget revisions between budget locations which do not exceed $100,000.

- The Superintendent or designee is authorized to approve budget revisions between site locations which do not exceed $150,000.
- Revenue adjustments, which increase or decrease the District's total Adopted Budget, must be submitted to the School Board for ratification.

Internal controls have also been established for budget transfer requests. While site administrators have responsibility for monitoring and approving how their budgets are expended, additional monitoring occurs at the District administration level. Once budget transfer requests reach $25,000, the budget transfer must be approved by the Budget Supervisor. After approval, an internal control exists within the District's enterprise resource planning's (ERP) system which sends a notification to the Deputy Superintendent of Business and Operations indicating that a budget transfer in an amount greater than $25,000 has been approved. For budget transfer approvals greater than $75,000, a similar notification is also sent to the Superintendent. These notifications keep administration informed of significant revisions in order to ensure adequate oversight.

Budget revisions are entered into the District's ERP system and go through an online workflow process. Administrative personnel enter budget transfer requests into the ERP system which are routed for the site administrator's approval and any additional approvals when needed. Entry into the District's ERP system allows each budget transfer to be reflected immediately after approval. The District uses budget roll up codes within the ERP system to ensure that schools and departments have flexibility to expend resources, while still maintaining appropriate internal controls that help ensure administrators stay within acceptable budget expenditure parameters. All budget revisions are reported to the School Board in a reading file monthly.

Internal controls are part of the District's larger comprehensive risk management plan, which also includes information technology system backups and disaster recovery processes. A disaster recovery plan has been developed, which addresses the District's financial management system. In the event of a disaster where on premises servers could not be restored, a decision could be made to switch to the servers hosted outside of Alaska so critical processes could be run. If an unexpected disruption should occur, key staff have been identified to assist with carrying out critical functions as a part of the District's Disaster Recovery and Business Continuity Plan.

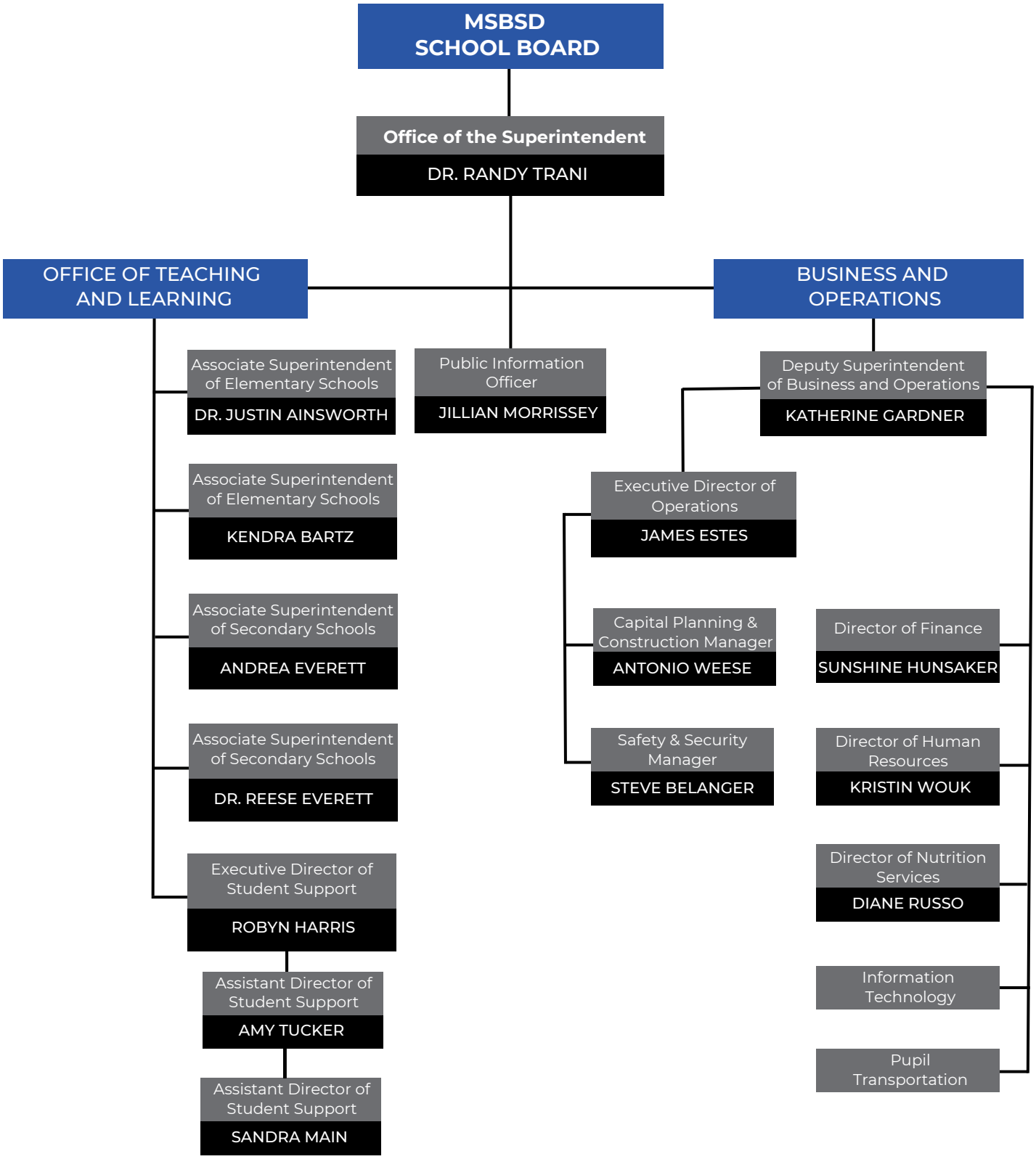
School and department budgets, budget process, and workflows are integrated into the ERP system. The system has integrated modules, each designed to assist the end user with specific critical business functions. The system provides for streamlined functions in payroll, procurement, receiving, employee expense, accounts payable, and accounting, which all work hand-in-hand with the District's budget controls.

Board Policy 3470 establishes goals and provides guidance concerning the desired level of year-end fund balance to be maintained in the General Fund. The District's Annual Comprehensive Financial Reports present fund balance classified as non-spendable, restricted, committed, assigned, or unassigned. It is the District's policy to use externally restricted resources first, followed by unrestricted resources – committed, assigned, and unassigned – in order as needed. The District monitors these classifications of fund balance in the General Fund more closely as the fiscal year draws to a close.

The entire budget development process has been designed to ensure financial stability for program continuity; to instill public confidence through accountability and transparency; to maintain budget and financial compliance with government authorities; and to assist the District with maintaining appropriate reserves.

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

Organizational Chart



School Board & Central Office Administration

School Board		
School Board President	**School Board**	**Tom Bergey**
School Board Vice-President	School Board	Jubilee Underwood
School Board Clerk	School Board	Kathy McCollum
School Board Member	School Board	Jacob Butcher
School Board Member	School Board	Kendal Kruse
School Board Member	School Board	Ole Larson
School Board Member	School Board	Ted Swanson
Office of the Superintendent		
Superintendent	**Office of the Superintendent**	**Dr. Randy Trani**
Officer	Public Information Office	Jillian Morrissey
Instruction		
Associate Superintendent	Office of Teaching & Learning: Secondary Schools	Dr. Justin Ainsworth
Associate Superintendent	Office of Teaching & Learning: Elementary Schools	Kendra Bartz
Associate Superintendent	Office of Teaching & Learning: Elementary Schools	Andrea Everett
Associate Superintendent	Office of Teaching & Learning: Secondary Schools	Dr. Reese Everett
Executive Director	Office of Student Support	Robyn Harris
Assistant Director	Office of Student Support	Amy Tucker
Assistant Director	Office of Student Support	Sandra Main
Business & Operations		
Deputy Superintendent	Business & Operations	Katherine Gardner
Executive Director	Operations	James Estes
Director	Finance	Sunshine Hunsaker
Director	Food Services	Diane Russo
Director	Human Resources	Kristin Wouk
Assistant Director	Capital Planning & Construction Manager	Antonio Weese
Assistant Director	Safety & Emergency Preparedness Manager	Steve Belanger

MATANUSKA SUSITNA
BOROUGH SCHOOL DISTRICT

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DISTRICT MISSION, GOALS & OBJECTIVES

The School Board is an elected governing body consisting of seven community members and one non-voting student representative. As the governing body responsible for the stewardship of public funds for education within the Borough, the School Board sets policy and priorities for the operation and management of the District. The School Board establishes a vision, mission, beliefs, goals, and guiding principles that provide a framework under which the Superintendent manages the daily operations of the District. At the onset of every school board meeting, a designated member reads aloud the Vision, Mission, Beliefs, Goals, and Guiding Principles.

Vision

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

Mission

Matanuska-Susitna Borough School District prepares all students for success.

Beliefs

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

Goals

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

Guiding Principles

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

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

Objectives

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

1. Improve student success, achievement, and performance.
   a) Increase graduation rate.
   b) Review curriculum alignment to increase student achievement.
   c) Facilitate District-wide accreditation.
   d) Expand personalized learning.
   e) Innovate and expand career and technical education choices.

2. Develop excellent educators and leaders.
   a) Provide high quality professional development for the District's current and future leaders.
   b) Expand professional development opportunities for specialists.
   c) Enhance professional development opportunities for classified staff.
   d) Advance recruitment efforts.
   e) Evaluate current health insurance plan costs and benefits.
3. Use innovative practices to improve the education system.
   a) Expand access to personalized learning.
   b) Innovate and expand Career and Technical Education choices.
   c) Implement and deploy new student information system (SIS).
   d) Develop a long-term strategic financial plan.
   e) Improve business processes.
4. Include families and community members in the education of our students.
   a) Increase family and community awareness regarding school safety.
   b) Increase communication with families regarding student progress.
   c) Increase opportunities to build relationships with elected officials.
   d) Pursue business partnerships.
   e) Utilize PTA/PTO organizations as communication avenues.
5. Promote safe and healthy environments for all.
   a) Advance long-term capital planning efforts.
   b) Implement a District-wide recycling program.
   c) Develop long-term safety and security plan.
   d) Expand access to community-based behavioral health services.
   e) Increase knowledge and skills to staff to provide a safe environment.
   f) Revise and update policies and procedures related to student safety.

Superintendent Goals

In line with the fundamental beliefs and goals of the District, the School Board and Superintendent collaboratively established goals specific to the superintendent to provide greater detail on the tasks and priorities that should be accomplished in the more immediate future.

1. All students have access to multiple choices after high school to include the military, career options, technical training, and college.
2. All students reading at grade level by 3rd grade.
3. Administrators and staff are aligned working together for the achievement of established priorities.
4. all schools and programs will have consistently high expectations for all students.
5. parents and guardians should have tools and resources to be engaged in their students' education.

Long-Term Strategic Plan

In recent years, the District has utilized a long-term strategic plan which spans multiple fiscal years and includes five key strategic priorities which align with the School Board Goals. The most recent priorities are as follows:

- Student Achievement
- Educational Access
- School Safety

- Process Improvement
- Capital Planning

While each priority area is distinct in nature, they work cohesively to meet the overarching mission of the District *to prepare all students for success*. These priorities are incorporated into the District's financial planning to ensure that resource allocations follow the needs and priorities of the organization as a whole. The following pages outline each priority's immediate action plan for FY 2024, their long-term objectives to be accomplished by FY 2028, and the preliminary financial support to be allocated over that period of time.

The immediate action plan contains the list of tasks or projects as outlined by the District Administration, the completion of which supports the achievement of the long-term objectives. In prior years the long-term strategic plan incorporated an abbreviated task list for each of the five years of the plan. This modified approach of specific immediate tasks and long range objectives offer a more effective approach to planning. First, the evaluation of progress on an annual basis will allow future action steps to be revised in alignment with the objectives. Second, the operating environment can be very uncertain. Operations need to be nimble and responsive to changes that impact the achievement of objectives. Most recently the District had to adjust to natural disasters, legislative changes, financial uncertainty, and a global pandemic.

Moving away from multi-year tasks lists and establishing longer term objectives (two to five years) creates focus and alignment of outcomes which may require multiple years to accomplish. These objectives should be relatively stable, supportive of the established goals, and provide common direction for the District. Flexibility on a completion timeline also encourages more ambitious targets and a more responsive approach based on data and results.

The financial support outlined for this plan utilizes all current resource allocations shown within this document.

STUDENT ACHIEVEMENT: OVERVIEW

School Board Goals:

#1. Improve student success, achievement, and performance.

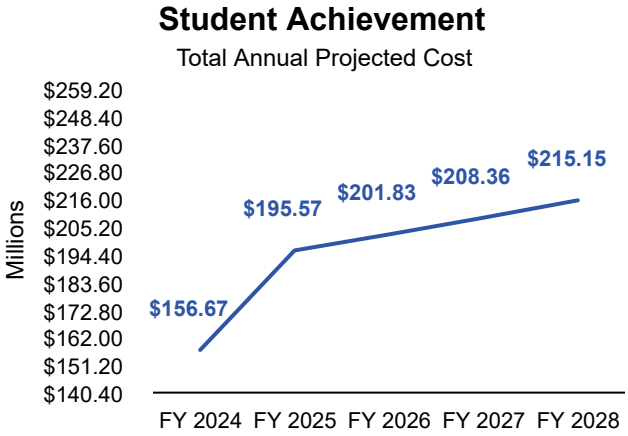
#2. Develop excellent educators and leaders.

#3. Include families and community members in the education of our students.

Superintendent Goals:

- All students have access to multiple choices after high school to include the military, career options, technical training, and college.
- All students reading at grade level by 3rd grade.
- Administrators and staff are aligned working together for the achievement of established priorities.
- All schools and programs will have consistently high expectations for all students.
- Parents and guardians should have tools and resources to be engaged in their students' education.

Graduation rate, curriculum alignment, improved college and career readiness, and more are included in Student Achievement. This is the driving force behind all instructional decisions that are made. For that reason, this long-term strategic priority is of the utmost importance.



DETAILED LINE-ITEM EXPENDITURES

Object Code	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
310 Certificated Salaries	86,146,571	118,141,283	123,232,151	128,551,855	134,110,837
320 Non-Certificated Salaries	5,929,313	40,039,117	41,272,817	42,544,706	43,855,959
360 Employee Benefits	39,676,822	738,512	754,915	772,530	791,451
410 Professional & Technical Services	6,241,500	10,063,854	10,056,856	10,048,856	10,002,245
420 Staff Travel	307,586	653,034	653,034	653,034	653,034
425 Student Travel	348,439	880,146	880,146	875,146	865,146
430 Utilities	926,360	500	500	500	500
440 Purchased Services	498,588	4,576,441	4,576,441	4,576,441	4,576,441
450 Supplies & Materials	15,346,193	17,902,636	17,828,498	17,756,388	17,721,528
490 Other Expenses	1,185,185	1,335,001	1,335,001	1,335,000	1,334,999
510 Equipment Over $5,000	62,500	1,242,243	1,242,243	1,242,243	1,242,243
TOTAL	**$ 156,669,057**	**$ 195,572,767**	**$ 201,832,602**	**$ 208,356,699**	**$ 215,154,383**

STUDENT ACHIEVEMENT
ACTION PLAN FY 2024
Support Professional Learning Communities including professional learning for all certificated and non-certificated staff.
Provide ongoing professional learning in math.
Compression/compaction of math coursework in elementary and middle schools.
Support instructional tours between schools.
Establish data dialogue process and procedures to include monitoring of SAT/PSAT, iReady, CTE enrollment, college credit, and writing intensive data.
Advertise and educate parents on SAT/PSAT benefits.
SAT/PSAT offered during the school day and Saturdays.
Have all secondary students create a College Board account during 4C's.
MSBSD will pay for student SAT/PSAT testing fees.
Create an SAT/PSAT prep course in mathematics, reading, and language.
Expend access to early college credit courses.
Monitor master schedule development process.
Provide ongoing professional learning for new ELA materials and the Science of Reading.
Support and coaching for improving teacher clarity.
Support professional learning for AP seminar instructors.
Increase writing across the curriculum, develop and/or refine school wide writing plans.
Create District and school level plans for addressing chronic absenteeism.
Implement to fidelity to the AK Reads Acts.
Run a community engagement campaign #MatSuReads.

LONG-TERM OBJECTIVES:

- Increase graduation rate to 95%.
- 50% of 8th grade students will have passed Algebra I.
- 85% of all graduates will have passed Algebra II.
- SAT achievement will increase by 12.5%.
- SAT/PSAT participation rate will increase by 25%.
- AP Production rate of 3's, 4's, and 5's will increase by 25%.
- Students in grades K-8 who meet their iReady growth goal will increase by 25%.
- Students earning a postsecondary CTE certification will increase by 50%.
- Students earning college credit will increase by 50%.
- Enrollment in courses that provide postsecondary CTE certifications or college credit will increase by 100%.
- Graduates with a college qualifying score in writing intensive classes will increase by 25%.
- Attendance across all grade levels will increase by 95%.
- Ensure curriculum is rigorous and aligned to state standards.
- Evaluate effective delivery of instruction.

EDUCATIONAL ACCESS: OVERVIEW

School Board Goals:

#1. Improve student success, achievement, and performance.

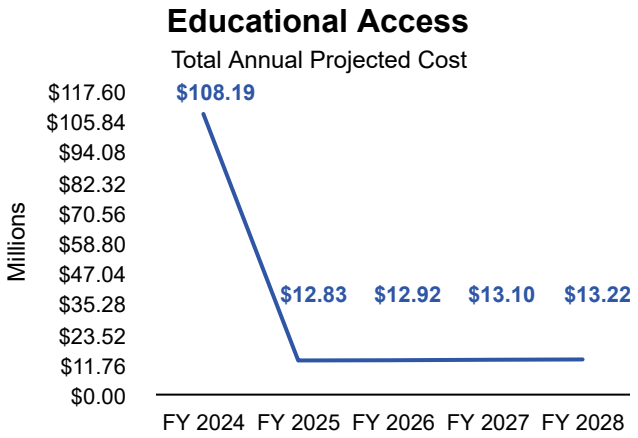
#2. Develop excellent educators and leaders.

#3. Include families and community members in the education of our students.

Superintendent Goals:

- All students have access to multiple choices after high school to include the military, career options, technical training, and college.
- All schools and programs will have consistently high expectations for all students.
- Parents and guardians have tools and resources to be engaged in their students' education.

The phrase "educational access" refers to MSBSD's commitment to ensure all students, regardless of academic or behavioral need, socio-economic status, race, ethnicity, gender, first language, or disability, have the opportunity to grow and achieve at high levels.



DETAILED LINE-ITEM EXPENDITURES

Object Code	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
310 Certificated Salaries	33,448,275	3,640,236	3,689,090	3,738,885	3,789,641
320 Non-Certificated Salaries	28,063,122	3,952,018	3,984,453	4,017,309	4,050,556
360 Employee Benefits	33,463,284	4,216,163	4,416,087	4,629,692	4,860,145
410 Professional & Technical Services	3,989,594	77,385	74,385	72,385	69,385
420 Staff Travel	317,435	34,110	32,110	30,110	27,110
425 Student Travel	590,345	48,600	43,100	37,600	32,600
430 Utilities	126,173	45,000	4,000	35,000	3,000
440 Purchased Services	2,280,708	3,050	3,050	3,050	3,050
450 Supplies & Materials	4,679,454	793,507	651,323	512,455	367,206
490 Other Expenses	168,403	19,700	19,200	18,700	18,200
510 Equipment Over $5,000	1,061,392	-	-	-	-
TOTAL	**$ 108,188,185**	**$ 12,829,769**	**$ 12,916,798**	**$ 13,095,186**	**$ 13,220,893**

EDUCATIONAL ACCESS

ACTION PLAN FY 2024

Monitor ratios in student achievement and discipline data.

Review Title I thresholds for school-wide qualifications.

Ensure underrepresented students have access to district wide CTE courses.

Ensure underrepresented students have adequate support in AP/IB courses.

Audit master schedules with a focus on reducing the number of fundamentals/remedial courses and increasing inclusion for students with Individual Education Plans (IEPs).

Develop and promote opportunities for students and other stakeholders to engage in athletic and cultural events provided by the Mat-Su 2024 Arctic Winter Games.

Increase opportunities for family and community engagement.

Monitor subgroup achievement data during data dialogue meetings.

LONG-TERM OBJECTIVES:

- Graduation rate for all subgroups will increase to 95%.
- Participation in district choice programs to include AP/IB, CTE, and college courses will reflect the District demographics as a whole.
- The number of female students enrolled in computer science, engineering, and manufacturing programs/courses will increase by 50%.
- Close student opportunity gaps for underserved populations.
- Increase learning opportunities outside of the regular school day for underserved populations.

SCHOOL SAFETY: OVERVIEW

School Board Goals:

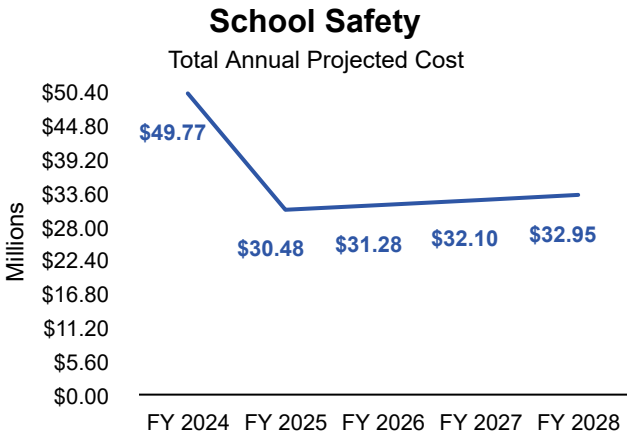
#1. Include families and community members in the education of our students.

#2. Promote safe and healthy environments for all.

Superintendent Goals:

- Parents and guardians have tools and resources to be engaged in their students' education.

School safety, security, and climate are a priority of MSBSD. For learning to occur, students must feel physically, socially, and emotionally safe. Keeping our schools safe requires on-going efforts in the way of prevention and preparedness.



DETAILED LINE-ITEM EXPENDITURES

Object Code	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
310 Certificated Salaries	420,897	-	-	-	-
320 Non-Certificated Salaries	9,382,666	247,091	254,750	262,648	270,790
360 Employee Benefits	6,515,314	130,012	135,019	140,258	145,735
410 Professional & Technical Services	634,708	-	-	-	-
420 Staff Travel	4,792	-	-	-	-
430 Utilities	1,313,176	2,411,420	2,471,702	2,533,491	2,596,825
435 Energy	5,886,113	6,033,266	6,184,098	6,338,700	6,497,168
440 Purchased Services	24,002,684	21,640,641	22,218,961	22,803,583	23,418,838
450 Supplies & Materials	1,481,903	12,500	12,500	12,500	12,500
487 Student Transportation In Lieu	5,000	5,000	5,000	5,000	5,000
490 Other Expenses	9,349	700	350	700	700
510 Equipment Over $5,000	118,351	-	-	-	-
TOTAL $	**49,774,953 $**	**30,480,630 $**	**31,282,380 $**	**32,096,880 $**	**32,947,556**

SCHOOL SAFETY
ACTION PLAN FY 2024
Refresh the District's disaster recovery plan, to incorporate expectations for what systems are needed to be operational under specific conditions.
Complete the assessment of current capacity/limitations and the design process for ensuring adequate radio communication coverage in specific buildings.
Support and coaching of positive behavior intervention and support systems.
School Resource Officer (SRO) expansion to Redington Jr/Sr High school and restore services at the Colony and Houston schools.
Host new principal training for school safety topics.
Provide ICS-100 training for school principals.
Attend the annual National SRO (NSRO) conference Basic I and Basic II.
Evaluate the current "TIP" line system and explore improvements or changes.
Host quarterly safety committee meetings to address school and occupational safety topics.
Implement phone system improvements to include necessary system refresh, call recording procedures, and standard answering procedures for specific departments or locations.
Improve framework for coordinated safety presence in schools and develop handbooks for unarmed safety and security coordinators.
Develop promotional activities and communication to increase awareness of school safety topics for staff, students, and parents.
Pilot use of safety film at previously identified elementary schools.
Develop a renewal and replacement schedule for all security cameras and hand-held radios.

LONG-TERM OBJECTIVES:

- Improved results on school climate and culture surveys.
- All schools have 95% completion on mandated training and drill completion rates.
- Reduction of out of school suspensions.
- Ensure 25% of SROs and School Safety Coordinators (SSCs) complete annual NSRO training.
- 100% of principals have completed ICS-100 training.
- 100% of principals have received training on the District's safety, security, and emergency preparedness procedures.
- Improve school infrastructure related to safety and security.
- Increase awareness of school safety topics and engagement in reporting activities.
- Increase opportunities for positive student engagement with safety personnel.
- Increase social emotional learning opportunities for students.
- Improve digital citizenship for staff and students.
- Partner with community agencies to support safe, healthy learning environments for all.

PROCESS IMPROVEMENT: OVERVIEW

School Board Goals:

#1. Improve student success, achievement, and performance.

#2. Develop excellent educators and leaders.

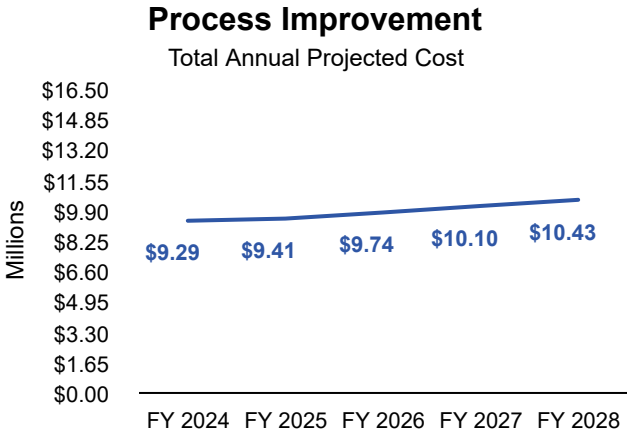
#3. Use innovative practices to improve the educational system.

#4. Include families and community members in the education of our students.

Superintendent Goals:

- All students have access to multiple choices after high school to include the military, career options, technical training, and college.
- Parents and guardians have tools and resources to be engaged in their students' education.

The Mat-Su Borough School District promotes a culture of continuous improvement. The District strives to implement efficient and high-performing services, so valuable resources can be preserved for the classroom.



DETAILED LINE-ITEM EXPENDITURES

Object Code	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
320 Non-Certificated Salaries	3,179,241	3,191,183	3,283,994	3,388,904	3,502,369
360 Employee Benefits	1,248,527	1,598,993	1,648,488	1,699,805	1,753,013
410 Professional & Technical Services	1,100	1,100	1,100	1,100	1,100
420 Staff Travel	4,350	4,350	4,350	4,350	4,350
430 Utilities	150	-	-	-	-
440 Purchased Services	58,927	73,198	75,456	77,826	80,315
450 Supplies & Materials	4,229,692	4,514,513	4,701,193	4,897,207	5,060,993
490 Other Expenses	26,000	26,000	26,000	26,000	26,000
510 Equipment Over $5,000	544,154	-	-	-	-
TOTAL	**$ 9,292,141**	**$ 9,409,337**	**$ 9,740,581**	**$ 10,095,192**	**$ 10,428,140**

PROCESS IMPROVEMENT

ACTION PLAN FY 2024

Develop a project plan and implementation schedule for the student data dashboard.

Support the hosting of the Mat-Su 2024 Arctic Winter Games.

Develop implementation priorities for recommendations from the FY 23 Information Security Cyber Security Framework Maturity Assessment and update the District Information security program and/or internal operating procedures where applicable.

Review and inventory building systems and develop operating procedures to ensure systems are updated and segmented as needed.

Develop and implement software and integrate 3rd party solutions to enhance systems for improved support of homeschool programs.

Provide ongoing professional development to school and department support staff related to Business Services procedures and requirements.

Evaluate meal prices and consider necessary adjustments.

Create effective communication and transparency materials to share information regarding the District's finances and budgeting procedures, priorities, and outlook.

Develop procedures and tools for more detailed budget monitoring throughout the fiscal year.

Implement use of Gravity's open data platform.

Updated recruiting plan to incorporate recently negotiated incentives for recruitment and retention of hard to fill positions.

Improve the level of service provided by the District's primary transportation contractor.

Continue implementation and development of District website improvements.

Develop a measure for food waste and strategies to reduce current waste at all levels.

Create more efficient and streamlined inventory and logistic procedures for warehouse and student nutrition.

LONG-TERM OBJECTIVES:

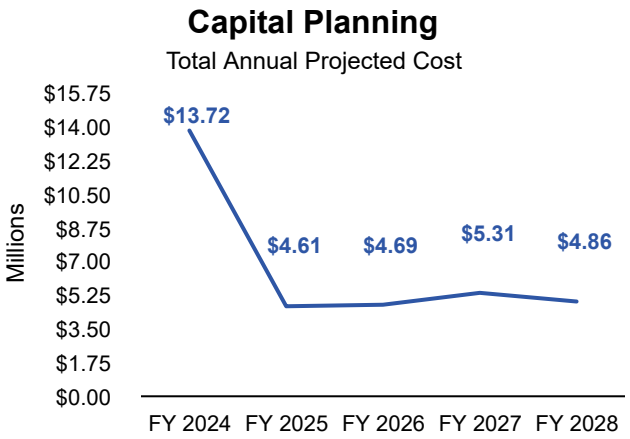
- Ensure staff and students have access to needed resources.
- Ensure staff and students have access to the technology they need to effectively participate in work and school.
- Manage network infrastructure to ensure accessibility is relatable and safe and there are no school disruptions.
- Maintain that75% or more of total operating expenditures are on instructional components.
- Increase the number of applicants for all position types.
- Limit General Fund support of Food Service to unpaid meal debt.
- Maintain or reduce workers' compensation claim expenses per $1,000 of payroll spend.
- Improve stakeholder engagement and understanding of resource allocations.

CAPITAL PLANNING: OVERVIEW

School Board Goals:

#1. Promote safe and healthy environments for all.

Planning long-term for facility needs allows MSBSD to project the financial need for capital improvement projects and regular/deferred maintenance needs.



DETAILED LINE-ITEM EXPENDITURES

Project Code	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
310 Certificated Salaries	8,835	-	-	-	-
360 Employee Benefits	1,475	-	-	-	-
410 Professional & Technical Services	1,193,684	-	-	-	-
430 Utilities	20,628	21,145	21,673	22,214	22,769
435 Energy	315,740	323,634	331,727	340,017	348,518
440 Purchased Services	3,139,859	8,300	8,300	8,300	8,300
450 Supplies & Materials	4,969,809	2,014,277	2,084,777	2,157,744	2,233,265
490 Other Expenses	8,579	-	-	-	-
510 Equipment Over $5,000	1,834,051	20,000	20,000	554,154	20,000
532 Interest on Long-Term Debt	368,065	361,883	355,474	348,828	341,938
533 Principle on Long-Term Debt	1,856,933	1,863,115	1,869,524	1,876,170	1,883,060
TOTAL	**$ 13,717,658**	**$ 4,612,354**	**$ 4,691,475**	**$ 5,307,427**	**$ 4,857,850**

CAPITAL PLANNING

ACTION PLAN FY 2024

Mat-Su Borough Assembly provides support for capital spending and major maintenance needs.

Minimum of 50% of District CIP funds are used for deferred maintenance needs to support a safe and healthy learning environment.

Resources are available to ensure school needs are met in the areas of technology, furniture, fixtures, equipment, and other infrastructure areas.

Zero lost school days due to facility maintenance issues.

Zero deficiencies in the five primary building compliance areas.

Improve the District's performance in the State of Alaska Capital Improvement Grant application process.

Extend the useful life of facilities and building systems.

Forecast community needs and engagement in long-term planning.

LONG-TERM OBJECTIVES:

- Zero lost school days due to facility maintenance issues.
- Major maintenance needs clearly communicated to the Borough Assembly.
- Zero deficiencies in the five primary building compliance areas.
- Minimum of 50% of District CIP funds are used for Deferred Maintenance needs.
- Houston High School is completed and occupied during the 2023-2024 school year.
- Mat-Su Central design is completed and within budget.

ACCOUNTABILITY

The District is not only accountable to its stakeholders for the expenditure of the public resources it has been entrusted with, but also for the educational performance it provides. One manner in which the District's educational programs have been measured in the past was the No Child Left Behind (NCLB) Act, also known as the Elementary and Secondary Education Act (ESEA) reauthorization of 2001.

In December 2015, NCLB was repealed and replaced by the Every Student Succeeds Act (ESSA). With this transition, the Alaska Department of Education selected Data Recognition Corp (DRC) for statewide assessments in English language arts, math, and science. This assessment was administered for the first time in the spring of 2018. The English language arts and math portions were administered to grades 3-9, and science was administered to grades 4, 8, and 10.

The State of Alaska's plan for implementing ESSA was approved by the U.S. Department of Education (USDOE) in May 2018. An amendment to the State of Alaska's plan was approved in March 2019.

BASIS OF ACCOUNTING

The District follows Generally Accepted Accounting Principles (GAAP), including guidance provided by the Governmental Accounting Standards Board (GASB). Therefore, the Adopted Budget document is prepared in accordance with GAAP and accounting policies consistent with those prescribed by the State of Alaska for school districts. The annual budget document and the Annual Comprehensive Financial Report are the primary tools used to present the District's financial plan to its stakeholders. The goal for the District's presentation of data is to improve the quality of information that stakeholders receive regarding the District's use of resources to provide 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 in the period when they are collected or soon enough thereafter to pay for liabilities of the current period. Revenue from grants is recognized as soon as all eligibility requirements imposed by the grantor have been met. Expenditures are recorded when a liability has been 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.

For all funds, revenues are recognized in the year to which they relate, and expenditures are recorded in the period in which they are incurred, if measurable. Within funds, expenditures are tracked by location, function (the purpose of the expenditure), and object (description or type of expenditure), in accordance with the State of Alaska Department of Education and Early Development (DEED) Uniform Chart of Accounts for Public School Districts.

FUNDS

As a government entity, the District uses fund accounting to record financial information. A fund is a fiscal and accounting entity with a self-balancing set of accounts. Information recorded within a fund includes cash and near-cash assets, and other financial resources, together with all related liabilities, and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. For FY 2024, there are a total of 41 funds with budgeted activity in the Adopted Budget. The District reports both governmental and proprietary funds within its Annual Comprehensive Financial Reports, and a historic look at total governmental funds is available within the Informational Section.

Governmental Funds

Governmental funds are used to account for basic services of the District and are virtually synonymous with the governmental activities reported in the district-wide financial statements. These activities are primarily supported by taxes, intergovernmental revenues, and other nonexchange revenues. The governmental funds of the District include the General Fund, a number of special revenue funds, the Capitalized Improvements Plan (CIP) Fund, and a Debt Service 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 Uniform Chart of Accounts for Public School Districts.

Special revenue funds are a governmental fund type used to account for and report the proceeds of specific revenue sources which are restricted or committed to expenditure for specified purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments. The 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 for Public School Districts.

The Debt Service Fund is a governmental fund type used to account for the accumulation of resources that are restricted, committed, or assigned to expenditure for principal and interest. The Matanuska-Susitna Borough owns a majority of the facilities used by the District, and also manages any related debt service. Currently, only the payments to the Borough for the lease obligations for the Fronteras Spanish Immersion Charter School buildings, which were acquired in 2016, are recorded in the Debt Service Fund. The number range for the Debt Service Fund is fund 400 in the Alaska Department of Education and Early Development Uniform Chart of Accounts for Public School Districts.

The Capital Improvement Plan Fund is a capital projects fund, which is a fund type used to account for 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 number range for capital projects funds is funds 500 through fund 579 in the Alaska Department of Education and Early Development Uniform Chart of Accounts for Public School Districts.

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

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

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

236 Youth In Detention
Funds granted by the State of Alaska to support Mat-Su Secondary students located at the Mat-Su Youth Facility.

243 Small Legislative Grants
Funds set aside by the State Legislature in the States Capital Budget for communities and organizations for identified purposes in amounts less than $300,000. Any funds expended in this fund are considered under the jurisdiction of the District.

244 Large Legislative Grants
Funds set aside by the State Legislature in the States Capital Budget for communities and organizations for identified purposes in amounts greater than $300,000. Any funds expended in this fund are considered under the jurisdiction of the District.

246 Student Life Skills
Fund used to account for the proceeds of specific revenue sources (other than trusts or major capital projects) that are legally restricted or committed to expenditures for supplies, services, transportation, or other expenditures directly related to, or in support of, the Life Skills Program instructional needs.

252 Alaskan Foods
This fund provides for the non-instructional food service operations that provides Alaskan Grown products to students that they would not normally receive through the National School Lunch Program.

253 Alaska Fresh Fruits and Vegetables
Funds used to assist in the purchase of locally grown fruits and vegetables for meals served during the day.

255 Food Service Fund
Funds used to account for non-instructional food service operations including the National School Lunch and Breakfast programs.

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

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

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

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

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

266 Carl Perkins
Funds to provide for the improvement of secondary and postsecondary CTE programs. The District uses these funds for program development and improvement in current or emerging employment sectors.

270 Title III, Part A English Learners
Funds provided to assist English learners and immigrant children and youth attain English proficiency and high levels of academic achievement in English.

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

273 Title I, Part A Basic
Funds are used to provide financial assistance to districts and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards.

274 Title VI, Part B
IDEA Federal Special Education funds to support students with IEP's.

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

285 Title I, Part C Migrant Education
Funds are used to improve educational opportunities for migratory children to help them succeed in the regular school program and meet the challenging State academic standards.

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

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

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

298 Title VI-A Success
Funds provided to improve school safety by addressing mental health issues in school-aged youth in Alaska. These funds specifically benefit Mat-Su Borough School District 's alternative schools.

310 Level II School Improvement
Assists identified schools 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.

324 Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act: Elementary and Secondary School Emergency Relief (ESSER II)
Funds provided to offset the additional necessary expenditures due to the public health emergency with respect to the Coronavirus that are, or will be, incurred through September 30, 2023.

325 American Rescue Plan: Elementary and Secondary School Emergency Relief (ESSER III)
Funds provided to offset the additional necessary expenditures due to the public health emergency with respect to the Coronavirus that are, or will be, incurred through September 30, 2024.

349 Coronavirus Aide, Relief, and Economic Security (CARES) Act: Elementary and Secondary School Emergency Relief (ESSER I)
Funds provided to offset the additional necessary expenditures due to the public health emergency with respect to the Coronavirus that are, or will be, incurred from March 1 through September 30, 2022.

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

382 Mat-Su Construction Trades
This fund provides for the improvement of secondary and postsecondary CTE programs. The District uses these funds for program development and improvement in current or emerging employment sectors.

387 Mat-Su Health Foundation Grants
Grants awarded at both the School and District Level to help provide a stronger focus on health and wellness to students and employees.

395 Renewal and Replacement Fund
Resources accumulated and used by the District report on project costs that do not qualify for capitalization. This fund was established on January 20, 2021.

400 Debt Service Fund

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

500 Capitalized Improvements Plan (CIP)

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

503 Small Legislative Grants

Funds set aside by the State Legislature in the States Capital Budget for communities and organizations for identified purposes in amounts less than $300,000. Any funds expended in this fund are considered under the jurisdiction of the Borough and are submitted for full reimbursement.

506 Bond Reimbursement

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

540 Capital Improvement Plan (CIP)

Funds used to account for all resources used for acquiring capital faculties including real property, initial equipment, additions and major repairs or improvements to facilities prior to FY 2023. All projects are funded by other District designated funds. Projects were split into funds 395 and 500 starting in FY 2023 to better account for capitalized and non-capitalized projects.

550 Disaster Relief

Funds used to account for all resources used for acquiring and repairing all capital faculties including real property, initial equipment, additions, and major repairs due to damage incurred during a designated disaster.

Proprietary Funds

There are two types of proprietary funds, which are a type of fund used to account for activities for which customers are charged a fee in return for goods and services.

Enterprise funds are used to track business-type activities which provide goods or services to external users in exchange for a fee. The range for enterprise funds in the Alaska Department of Education and Early Development Uniform Chart of Accounts for Public School Districts is 600-649.

Internal service funds are used to track activities which provide 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 number range for internal service funds is fund 650 through fund 699 in the Alaska Department of Education and Early Development Uniform Chart of Accounts for Public School Districts.

651 Workers' Compensation Fund

A self-insurance internal service fund is used to cover workers' compensation liabilities.

Fiduciary Funds

Fiduciary funds are used to account for assets which are held in a trust agreement or similar where the government acts in a strictly custodial capacity for the benefit of others. Examples include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and custodial funds. The resources which would be accounted for within a fiduciary fund are not available to be used to support the District's own programs, and therefore these types of funds would not be included in the budget document. The District also does not currently have any fiduciary funds.

The Alaska Department of Education and Early Development Uniform Chart of Accounts for Public School Districts lists fiduciary funds as being either agency funds in the fund range 700, 710, 720-759 or trust funds in the fund range of 760-769.

MATANUSKA SUSITNA
BOROUGH SCHOOL DISTRICT

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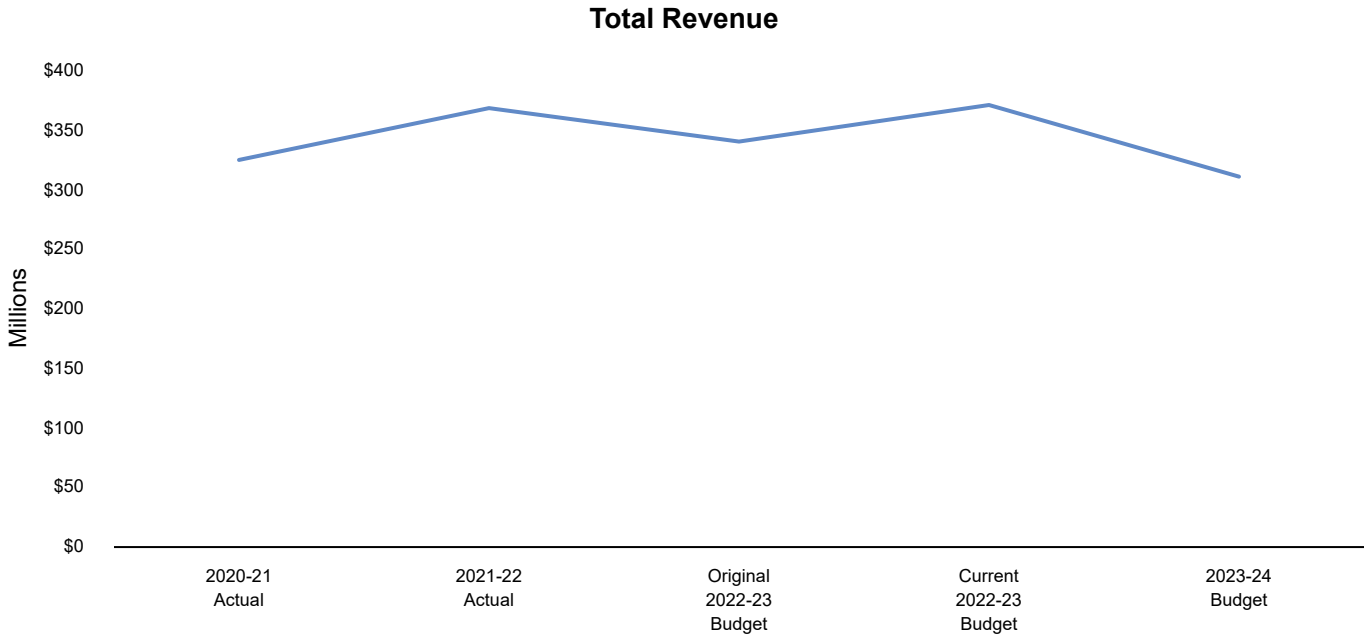
Financial Section

Fund: All Fund Revenue Summary **Location: 501 District Wide** **Date: 6/15/23**

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUE FROM LOCAL SOURCES:									
011	Borough Appropriation	$ 61,129,364	$ 62,310,148	$ 77,741,806	$ 70,696,614	$ 70,696,614	$ 72,846,459	$ 2,149,845	3%
020	Paid Meals	924,359	33,106	20,136	1,098,549	1,966,834	1,329,808	(637,026)	(32%)
030	Earnings On Investments	7,891	38	-	-	-	-	-	-%
040	Facility Use Fees	86,804	27,521	55,211	100,000	45,000	125,000	80,000	178%
046	Other Local Revenue	365,968	541,703	347,140	93,789	528,661	352,445	(176,216)	(33%)
049	Accrual Transfer In	1,928,139	1,375,216	1,571,227	1,500,000	1,500,000	1,603,240	103,240	7%
200	Revenue From Other Sources	**459,797**	**531,627**	**385,195**	**2,944,164**	**4,444,164**	**1,499,709**	**(2,944,455)**	**(66%)**
	Total Local Source Revenue	**64,902,322**	**64,819,359**	**80,120,715**	**76,433,116**	**79,181,273**	**77,756,661**	**(1,424,612)**	**(2%)**
REVENUE FROM STATE SOURCES:									
050	State Foundation Program	170,211,256	173,584,717	172,949,037	171,360,543	173,204,884	169,513,635	(3,691,249)	(2%)
056	TRS On-Behalf Of Revenue	17,889,178	17,841,542	18,654,054	12,096,936	12,096,936	13,870,000	1,773,064	15%
057	PERS On-Behalf-Of Revenue	2,338,553	3,022,315	2,954,311	1,055,796	1,055,796	1,181,489	125,693	12%
065	Student Transportation	16,892,141	14,567,596	16,258,136	16,379,490	16,530,622	16,646,820	116,198	1%
090	Other State Revenue	4,361,612	715,952	414,938	8,245,852	8,207,292	24,495,405	16,288,113	198%
	Total State Source Revenue	**211,692,740**	**209,732,122**	**211,230,476**	**209,138,617**	**211,095,530**	**225,707,349**	**14,611,819**	**7%**
REVENUE FROM FEDERAL SOURCES:									
047	E Rate Reimbursement	1,344,024	1,439,607	1,383,260	965,173	965,173	635,411	(329,762)	(34%)
100	Federal Revenue Direct	744,634	829,272	634,565	681,528	681,528	634,802	(46,726)	(7%)
150	Federal Revenue Thru State	20,451,123	31,535,015	48,928,597	41,566,449	40,169,689	40,350,896	181,207	0%
190	Federal Revenue - Other Intermediate Agencies	42,406	62,819	16,069	8,930	8,930	-	(8,930)	(100%)
	Total Federal Source Revenue	**22,582,187**	**33,866,713**	**50,962,491**	**43,222,080**	**41,825,320**	**41,621,109**	**(204,211)**	**(0%)**
	REVENUE TOTAL	**299,177,249**	**308,418,194**	**342,313,682**	**328,793,813**	**332,102,123**	**345,085,119**	**12,982,996**	**4%**
APPROPRIATIONS & TRANSFERS:									
015	Budgeted Use Of Fund Balance	$ -	$ -	$ -	$ 7,076,341	$ 21,101,555	$ 11,952,376	$ (9,149,179)	(43%)
250	Transfer From Other Funds	10,978,137	16,061,683	25,712,496	4,042,218	17,439,561	3,563,203	(13,876,358)	(80%)
	Total Appropriations & Transfers	**10,978,137**	**16,061,683**	**25,712,496**	**11,118,559**	**38,541,116**	**15,515,579**	**(23,025,537)**	**(60%)**
GRAND TOTAL		**$ 310,155,386**	**$ 324,479,877**	**$ 368,026,178**	**$ 339,912,372**	**$ 370,643,239**	**$ 360,600,698**	**$ (10,042,541)**	**(3%)**



Fund: All Fund Revenue Summary **Location: 501 District Wide** **Date: 6/15/23**

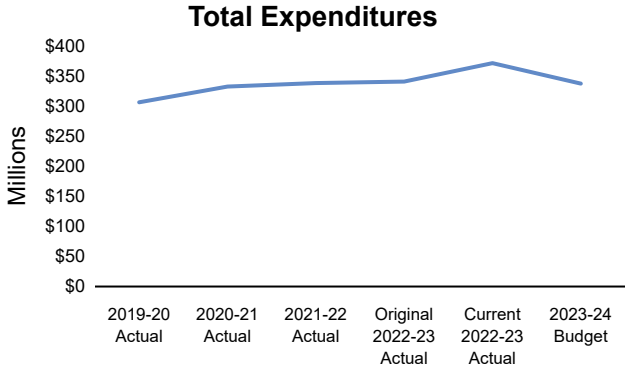
EXPENDITURES SUMMARY

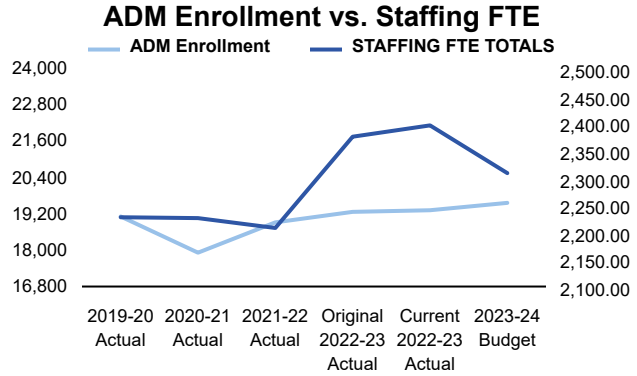
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 100,632,822	$ 108,979,518	$ 109,524,708	$ 112,326,785	$ 112,729,777	$ 120,158,852	7,429,075	7%
320	Non-Certificated Salaries	41,880,637	42,053,722	44,125,895	45,282,158	45,201,690	46,713,388	1,511,698	3%
360	Employee Benefits	84,917,211	89,813,739	90,358,484	86,832,825	86,104,520	95,174,936	9,070,416	11%
	Total Personnel	**227,430,670**	**240,846,979**	**244,009,087**	**244,441,768**	**244,035,987**	**262,047,176**	**18,011,189**	**7%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	6,247,030	7,149,170	7,048,744	10,693,799	15,297,737	12,053,026	(3,244,711)	(21%)
420	Staff Travel	459,388	234,917	379,745	701,804	862,933	710,218	(152,715)	(18%)
425	Student Travel	881,558	395,876	966,916	1,296,192	1,527,417	940,284	(587,133)	(38%)
430	Utilities	3,126,070	2,139,778	2,146,196	2,352,673	2,855,715	2,383,187	(472,528)	(17%)
435	Energy	5,441,096	5,380,469	5,641,194	7,171,065	6,271,164	6,201,853	(69,311)	(1%)
440	Purchased Services	24,676,662	25,028,467	22,062,037	29,042,262	28,475,390	30,062,765	1,587,375	6%
445	Insurance & Bond Premiums	4,032,412	3,871,083	4,289,187	5,009,927	4,881,439	5,701,664	820,225	17%
450	Supplies & Materials	13,935,777	22,399,117	19,759,308	28,564,338	29,352,995	30,718,399	1,365,404	5%
480	Stipends & Tuition (Student)	-	20,000	-	-	133,856	-	(133,856)	(100%)
487	Student Transportation In Lieu	107	-	-	5,000	91,500	5,000	(86,500)	(95%)
490	Other Expenses	471,117	619,472	1,057,436	2,172,754	1,577,790	1,399,896	(177,894)	(11%)
495	Indirect Cost	(18,050)	(20,680)	(225,680)	(45,292)	(101,681)	(1,031,419)	(929,738)	-%
500	Capital Outlay	156,036	161,787	-	167,750	167,750	-	(167,750)	(100%)
510	Equipment Over $5,000	1,525,990	1,023,170	1,877,601	4,070,564	3,754,383	3,620,448	(133,935)	(4%)
532	Interest On Long Term Debt	237,264	231,513	394,457	225,550	482,494	368,065	(114,429)	(24%)
533	Principal On Long Term Debt	-	-	1,840,518	-	1,643,107	1,856,933	213,826	13%
540	Capitalized Software	-	29,700	501,833	-	200,000	-	(200,000)	(100%)
	Total Non-Personnel	**61,172,457**	**68,663,839**	**67,739,492**	**91,428,386**	**97,473,989**	**94,990,319**	**(2,483,670)**	**(3%)**
550	Transfer To Other Funds	10,895,014	16,101,683	25,688,862	4,042,218	29,133,263	3,563,203	(25,570,060)	(88%)
560	Transfer To Other Governmental Units	5,900,000	6,000,000	-	-	-	-	-	-%
TOTAL EXPENDITURES		**$ 305,398,141**	**$ 331,612,501**	**$ 337,437,441**	**$ 339,912,372**	**$ 370,643,239**	**$360,600,698**	**$ (10,042,541)**	**(3%)**

ADM ENROLLMENT & STAFFING FTE SUMMARY

ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	11.95	11.74	11.84	11.54	14.05	13.20	(0.85)	(6%)
Administrator	66.09	67.29	64.54	67.23	71.72	73.23	1.51	2%
Classroom Teacher	771.22	734.31	728.27	857.52	760.44	760.47	0.03	0%
SPED Teacher	212.46	214.41	214.51	204.96	209.19	206.19	(3.00)	(1%)
Specialist - School	97.91	118.09	97.78	103.69	113.93	132.00	18.07	16%
Counselor	33.98	43.39	50.80	41.17	41.75	41.66	(0.09)	(0%)
Nurse	32.53	36.00	31.50	28.66	36.00	34.83	(1.17)	(3%)
Specialist - Department	99.78	113.33	102.01	122.15	114.25	114.18	(0.07)	(0%)
Total Certificated	**1,325.92**	**1,338.56**	**1,301.25**	**1,436.92**	**1,361.33**	**1,375.76**	**14.43**	**1%**
NON-CERTIFICATED FTE								
School Board	7.00	7.00	7.00	7.00	11.00	7.00	(4.00)	(36%)
Director	6.25	6.00	5.00	6.00	9.37	7.37	(2.00)	(21%)
Supervisor	36.50	38.00	40.88	44.76	51.50	59.70	8.20	16%
Instructional Aide	398.98	392.91	409.79	418.97	456.68	433.32	(23.36)	(5%)
Support Staff	239.86	222.27	230.75	249.33	238.39	223.57	(14.82)	(6%)
Custodial Staff	101.60	105.88	107.63	104.90	135.25	116.25	(19.00)	(14%)
Specialist - Department	109.16	113.08	103.30	105.20	130.32	118.32	(12.00)	(9%)
Total Non-Certificated	**899.35**	**885.14**	**904.35**	**936.16**	**1,032.51**	**965.53**	**(66.98)**	**(6%)**
STAFFING FTE TOTALS	**2,225.27**	**2,223.70**	**2,205.60**	**2,373.08**	**2,393.84**	**2,341.29**	**(52.55)**	**(2%)**

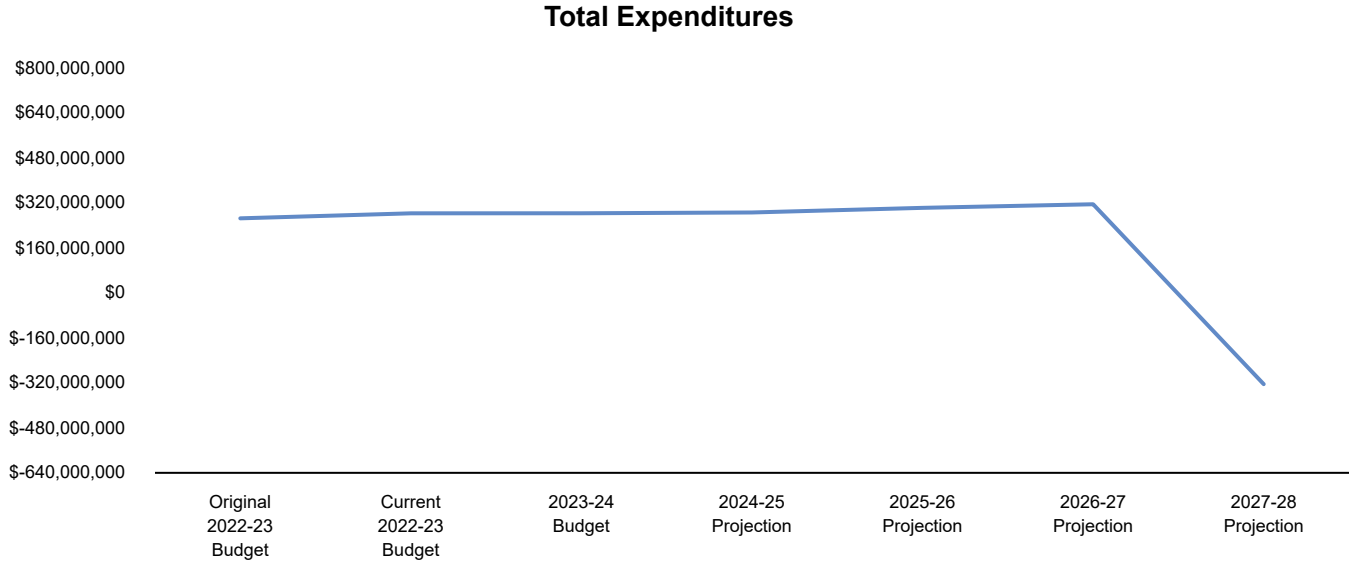
Summary of all Governmental and Proprietary funds included within this document used to fund operations of the District.





Fund: All Funds **Location: District Wide** **Date: 6/15/23**

		Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
DIRECT REVENUE								
011	Borough Appropriation	$ 68,929,199	$ 68,929,199	$ 71,389,589	$ 78,556,808	$ 81,306,296	$ 84,152,017	$ 87,097,338
040	Facility Use Fees	100,000	45,000	125,000	-	-	-	-
046	Other Local Revenue	50,000	185,000	192,500	-	-	-	-
047	E Rate Reimbursement	965,173	965,173	635,411	1,527,911	1,527,911	1,527,911	1,527,911
050	State Foundation Program	171,360,543	173,204,884	169,513,635	181,277,908	181,302,581	181,279,465	181,204,132
056	TRS On-Behalf Of Revenue	12,096,936	12,096,936	13,870,000	-	-	-	-
057	PERS On-Behalf-Of Revenue	1,055,796	1,055,796	1,181,489	-	-	-	-
090	Other State Revenue	7,832,297	7,820,312	24,140,696	-	-	-	-
150	Federal Revenue Thru State	500,000	500,000	500,000	-	-	-	-
200	Revenue From Other Sources	471,900	471,900	75,000	-	-	-	-
	Total Direct Revenue	**263,361,844**	**265,274,200**	**281,623,320**	**261,362,627**	**264,136,788**	**266,959,393**	**269,829,381**
APPROPRIATIONS & TRANSFERS								
	Total Appropriations & Transfers	**200,000**	**16,159,538**	**-**	**-**	**-**	**-**	**-**
	Total Revenue	**263,561,844**	**281,433,738**	**281,623,320**	**261,362,627**	**264,136,788**	**266,959,393**	**269,829,381**
PERSONNEL EXPENSES								
310	Certificated Salaries	$ 100,509,969	$ 99,612,957	$ 107,071,790	$ 116,716,776	$ 121,787,983	$ 127,087,702	$ (132,626,367)
320	Non-Certificated Salaries	37,947,915	37,597,854	38,531,411	39,677,947	40,907,963	42,176,110	(43,483,569)
360	Employee Benefits	76,256,036	75,742,418	84,333,886	72,657,536	80,998,631	84,902,468	(89,022,612)
	Total Personnel	**214,713,920**	**212,953,229**	**229,937,087**	**229,052,259**	**243,694,577**	**254,166,280**	**(265,132,548)**
NON-PERSONNEL EXPENSES								
410	Professional & Technical Services	7,390,039	10,416,976	9,833,883	9,833,883	9,833,883	9,833,883	(9,833,883)
420	Staff Travel	539,107	640,494	578,264	578,264	578,264	578,264	(578,264)
425	Student Travel	1,151,649	1,426,029	845,464	845,646	845,646	845,646	(845,646)
430	Utilities	2,311,130	2,818,194	2,352,459	2,411,270	2,471,552	2,533,341	(2,596,675)
435	Energy	6,855,325	5,979,134	5,886,113	6,033,266	6,184,098	6,338,700	(6,497,168)
440	Purchased Services	7,012,263	5,610,750	4,538,840	4,538,841	4,538,841	4,538,841	(4,538,841)
445	Insurance & Bond Premiums	3,729,464	3,600,976	4,421,201	5,526,501	6,908,126	8,635,158	(10,793,948)
450	Supplies & Materials	15,284,379	16,564,728	17,249,767	17,249,766	17,249,766	17,249,766	(17,249,766)
490	Other Expenses	835,230	1,508,552	1,309,276	1,309,276	1,309,276	1,309,276	(1,309,276)
495	Indirect Cost	(2,120,006)	(2,005,950)	(1,966,178)	(1,251,812)	(1,251,812)	(1,251,812)	1,251,812
510	Equipment Over $5,000	1,817,126	1,411,346	1,242,243	1,242,243	1,242,243	1,242,243	(1,242,243)
532	Interest On Long Term Debt	-	256,944	142,515	142,515	142,515	142,515	(142,515)
533	Principal On Long Term Debt	-	1,643,107	1,689,183	1,689,183	1,689,183	1,689,183	(1,689,183)
	Total Non-Personnel	**44,805,706**	**50,000,945**	**48,123,030**	**50,148,842**	**51,741,581**	**53,685,004**	**(56,065,596)**
550	Transfer To Other Funds	4,042,218	18,479,564	3,563,203	5,223,866	5,503,498	5,904,555	(6,334,890)
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-
	Total Expenditures	**263,561,844**	**281,433,738**	**281,623,320**	**284,424,967**	**300,939,656**	**313,755,839**	**(327,533,034)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ (23,062,340)**	**$ (36,802,868)**	**$ (46,796,446)**	**$ 597,362,415**



ALL FUNDS OVERVIEW

As a government entity, the District uses fund accounting to record financial information. A fund is a fiscal and accounting entity with a self-balancing set of accounts. Governmental funds are used to account for the District's basic services and activities, which are largely funded through non-exchange revenues. For FY 2024, there are two fund types with budgeted activity in the Adopted Budget. These are governmental funds and proprietary funds.

Governmental funds are used to account for the District's basic services and activities, which are largely funded through non-exchange revenues. District governmental funds consist of the General Fund, special revenue funds, the Debt Service Fund, and the Capital Improvement Project Fund. The General Fund is the "operating" fund for the District. In contrast, the 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 Debt Service Fund was established on June 7, 2017, with the adoption of School Board Resolution 17-007. This fund is used to account for accumulated resources for long-term debt obligations, which currently include responsibilities for Fronteras Spanish Immersion Charter School, which was acquired in 2016. The Mat-Su Borough owns and manages any related debt service for all other school facilities. The Capital Improvement Project Fund is 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 grants included in this document are primarily entitlement grants or non-competitive grants (provided based on a formula, as prescribed by legislation or regulation) that are on-going. Competitive grants are not included in this budget document, as they cannot be guaranteed year-over-year as continuing revenue for the District. Historical information about all of the District's governmental funds can be found in the Informational Section.

Proprietary funds are used to track business-type activities that charge customers a fee in return for goods and services. 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. 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.

Revenue Projections

The District is projecting an increase in revenue of approximately $13.0 million, or 4% from the current year when excluding appropriations and transfers. This projected increase is primarily the result of one-time funding from the State provided through HB39, as well as increases in the Local Appropriation due to significant increases in assessed values of real and personal property within the Borough. Revenue from Federal Sources also shows a significant reduction. The majority of this is in the Direct Federal Revenue and is due to the changes to the E-Rate Reimbursement for Category 2 spending. Historically, the District has been able to bridge budget deficits by utilizing a portion of fund balance. The current FY 2023 budget is projected to utilize $21.1 million from fund balance, while the Adopted FY 2024 budget is balanced with a projected use of $12.0 million in fund balance, all of which pertains to the Renewal & Replacement and CIP Funds.

Expenditure Projections

Across the governmental funds, total expenditures show an increase of approximately 5% when excluding transfers between funds. The largest of the projected expenditures are in salaries and employee benefits. Specifically, those associated with the Mat-Su Education Association and the District's implementation of the Last Best Offer which included a 2% increase to the salary schedule and a change in the health insurance provider. The FY 20223 budget for transfers to other funds included transfers to the Borough, Student Transportation Fund, Debt Services Fund, CIP Capital Projects Fund, Renewal and Replacement Fund, and Food Service Fund for bad debt. The FY 2024 budget includes only transfers to the Student Transportation Fund and the Debt Service Fund.

GENERAL FUND OVERVIEW

Funding Sources

The Matanuska-Susitna Borough School District (District) is financially dependent upon resources provided by the State of Alaska (State) and the Matanuska-Susitna Borough (Borough). The District receives approximately 99% of its funding from these two government sources. For Fiscal Year 2023-2024 (FY 2024), it is estimated that the State of Alaska will contribute 74% of the District's General Fund revenue and the Borough will supply 25%. The remaining 1% of the District's General Fund revenue consists of approximately 1% Medicaid and E- Rate program funding, fees, and other school generated revenues.

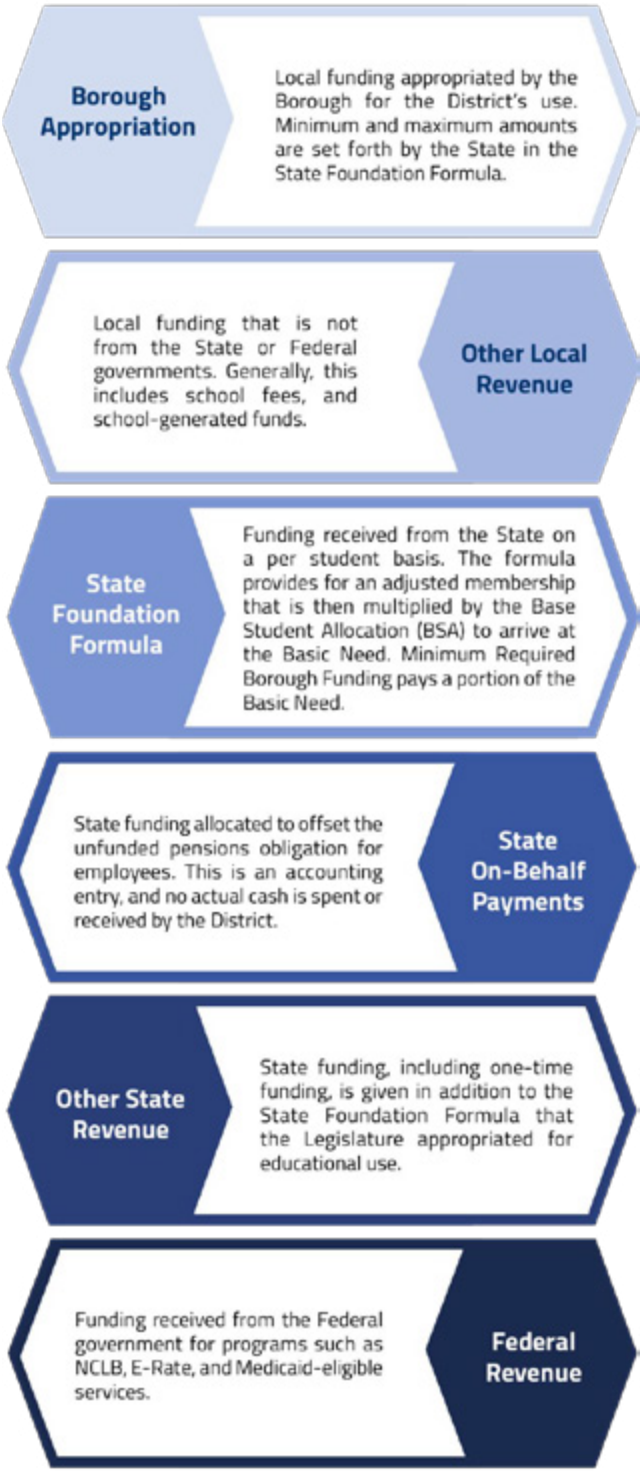
The General Fund budget includes $15.05 million in contributions from the State directly to the Teachers Retirement System (TRS) and the Public Employee Retirement System (PERS) on-behalf of the District. The District records these contributions with an accounting entry that increases both revenues and expenditures. These entries are often excluded from presentation in the financial tables because they do not involve exchanging actual resources between the State and the District.

Revenues are classified in the major categories shown to the right of this page. A majority of the District's revenues come from the State Foundation Formula.

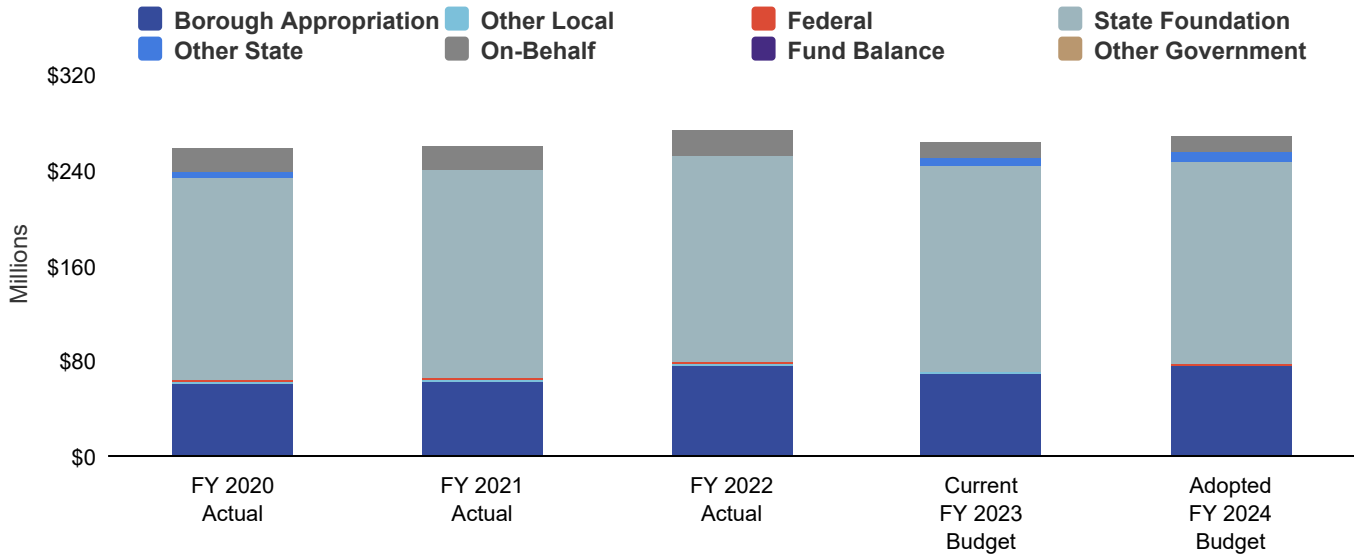
The District's total projected General Fund revenue for the FY 2024 Adopted Budget is $281,623,320. This number represents a 6.9% increase from FY 2023.

Including on-behalf payments, the total General Fund revenue within this Adopted Budget equates to an estimated per ADM funding amount of $14,420. However, the District's estimated per ADM funding amount for the General Fund is $13,649, excluding on-behalf payments, which is a difference of approximately $770.69. When on-behalf payments are excluded, there is an overall decrease of 5.34% in the proposed per ADM funding.

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



	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	Current FY 2023 Budget	Adopted FY2024 Budget
Borough Appropriation	$ 60,665,932	$ 62,310,148	$ 76,091,806	$ 68,929,199	$ 71,389,589
Other Local	820,323	1,015,491	661,844	621,900	392,500
Federal	1,579,895	2,131,704	2,374,165	1,465,173	1,135,411
State Foundation	170,211,256	173,584,717	172,949,037	171,360,543	169,513,635
Other State	4,001,741	64,408	59,289	7,832,297	24,140,696
On-Behalf	20,227,732	20,863,857	21,608,365	13,152,732	15,051,489
Total Revenue	**257,506,878**	**259,970,324**	**273,744,506**	**263,361,844**	**281,623,320**
Fund Balance	-	-	-	200,000	-
Other Government	83,123	147,052	40,011	-	-
TOTAL	**$ 257,590,002**	**$ 260,117,376**	**$ 273,784,517**	**$ 263,561,844**	**$ 281,623,320**



State Revenue

The largest proportion of General Fund revenue comes from the State of Alaska Foundation Formula (Formula). This was enacted by the passage of Senate Bill 36 in FY 1998 (AS 14.17.000). The intent of the Formula was to bring equity to the allocation of resources 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 average student count, or Average Daily Membership (ADM) drives the Formula during a 20-day period that ends on the fourth Friday in October.

The ADM is separate from the student enrollment, which is submitted to the State, and is based solely on the number of students enrolled on October 1st of each academic year. Since the ADM is the driving factor in State funding for the District, it is the number referenced throughout the document, rather than the District's enrollment.

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 ten years, the Legislature has added a vocational education factor and has adjusted the Minimum Required Local Contribution calculation. In FY 2015, 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 remains until the law is changed again or repealed.

In 2008, the Legislature enacted a multi-year funding plan with incremental increases to the BSA for a three-year period, commencing in FY 2009 and running through FY 2011. This multi-year funding plan provided districts with the ability to engage in more accurate financial planning, enter into long-term bargaining agreements, and keep pace with increasing costs. From FY 2012 through FY 2014, the State applied a more conservative approach to funding education outside of the State Foundation Formula with a series of one-time funding allocations. These changes were precipitated by uncertainty in the oil and gas industry, which is the primary source of Alaska's operating revenue.

In FY 2015, the Legislature passed another multi-year funding plan with the adoption of HB278. In FY 2016, the first year after adoption, the BSA increased by $150, from $5,680 to $5,830. The next two fiscal years the BSA increased by $50 each, making FY 2017's BSA amount $5,880 and FY 2018's BSA amount $5,930. The rate of $5,960 had been maintained

through FY 2023. HB 281 was passed in 2022 and increased the BSA by $30 to $5,960 for FY 2024. This was the first increase to the BSA in 7 years.

Governor's Budget

The budget proposed by the Governor was released on December 15, 2022. In the Governor's Budget, there was a commitment to funding educational programs at the level prescribed in state law. The Governor's Proposed budget, along with any supplements and amendments, can be found on the website for the Office of Management and Budget at http://www.omb.alaska.gov. The budget called for full funding of K-12 education through the State's Foundation Formula using the $5,960 base student allocation (BSA) set forth in statute.

Legislative Sessions

The 1st Regular Session of the 33rd Legislature commenced on January 17, 2023, and adjourned on May 17, 2023. With volatility and unpredictability of oil revenue over the past several decades, Permanent Fund earnings have been relied upon to fund government services as well as the payout provided to Alaska residents referred to as the Permanent Fund Dividend (PFD). However, the amount of earnings used to support either government services or the PFD has continued to be a major policy issue for the State. This year there was significant attention paid to education funding and the need for a permanent increase to the base student allocation.

The Senate took action to increase the $5,960 base student allocation by $680 approximately one week before the scheduled end of the session. This would be the single largest increase to the BSA in the State's history. However, the House did not take action on the budget, including school funding, before the session ended, and an immediate special session was called by the Governor. On the first day of the special session the Alaska Legislature struck a deal that included $680 per AADM of one-time funding beyond the statutory BSA and a $1,300 PFD.

Elementary and Secondary Emergency Relief Funds

In response to the impact COVID-19 has had on K-12 public education across the country, the Federal government authorized three large economic stimulus bills. The following is an explanation of these funding sources as well as a brief explanation for how they have or will be used to support ongoing operations in light of the global pandemic.

The Coronavirus Aid, Relief, and Economic Security (CARES) Act, a $2.2 trillion economic stimulus bill passed by the 116th U.S. Congress and signed into law by President Donald Trump on March 27, 2020, provided relief to schools amid the economic fallout resulting from COVID-19. On May 20, 2020, the Alaska Legislature approved House Bill 313, which ratified Governor Dunleavy's designated use of CARES Act funding.

The CARES Act Elementary and Secondary School Emergency Relief (ESSER) Fund was intended for any activity authorized by the Elementary and Secondary Education Act (ESEA), Individuals with Disabilities Education Act (IDEA), the Adult Education and Family Literacy Act, the Carl D. Perkins Career and Technical Education (CTE) Act, and McKinney-Vento Education Assistance Homeless Act, in addition to other activities to help with the response to COVID-19, such as preparedness and response efforts, sanitation, professional development, and distance learning.

The School Board accepted the CARES Act ESSER grant award in the amount of $3,997,351 on June 3, 2020. The grant supported remote learning, additional teaching positions to help close learning gaps through class size reductions, increased substitute usage, and supplies necessary to maintain safe and healthy school environments during Fiscal Year 2021. The CARES Act ESSER grant was fully expended in FY 2023, and, as such, is not available to support ongoing needs in FY 2024.

The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) of 2022 was signed into law on December 27, 2020, and provided an additional $54.3 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER II Fund). The ESSER section of the CRRSA Act allows funds to be used for any activity authorized by the Elementary and Secondary Education Act (ESEA), Individuals with Disabilities Education Act (IDEA), Adult Education and Family Literacy Act, the Carl D. Perkins Career and Technical Education (CTE) Act, and McKinney-Vento Education Assistance Homeless Act, in addition to other activities to help with the response to COVID-19, including preparedness and response efforts, sanitation, improving indoor air quality, professional development, learning loss, quality assessments, and distance learning. The allocation from DEED for the District was $15.8 million.

The proposed two-year spending plan for ESSER II Funds for FY 2022 and FY 2023 was approved by the School Board on March 3, 2021. The District's spending plan included classroom teachers, counselors, custodial service staff, a nurse coordinator to assist in maintaining appropriate health guidelines, building substitutes, and professional development

related to curriculum (math, AP, and differentiation). Proposed non-personnel expenditures included classroom technology, HVAC improvements and custodial equipment, year-round interventions to address learning loss, CTE certifications and AP testing, allocations provided to charter schools based on their enrollment, and estimated indirect costs, which allows the District to recover administrative and overhead costs for the grant. The remaining available funds of $5,931,834 have been used to maintain current staffing levels in FY 2023. The grant will be fully expended by the end of this fiscal year and will not be available to support ongoing needs in FY 2024.

The American Rescue Plan Act of 2021 (ARP) was signed into law on March 11, 2021. The ARP Act provided an additional $122 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER III Fund). Through the ARP Act, the State of Alaska Department of Education & Early Development (DEED) awarded the Matanuska-Susitna Borough School District $35.5 million. The purpose of the funds was to help meet a wide range of needs arising from the coronavirus pandemic, including reopening schools safely, sustaining their safe operation, and addressing students' social, emotional, mental health, and academic needs resulting from the pandemic. The ESSER section of the ARP Act allows districts to use up to 80% of funds for any activity authorized by the Title 1, Part A formula. Districts must use at least 20% of the funds to address learning loss through the implementation of evidence-based interventions.

The proposed three-year budget for ESSER III Funds for FY 2022, FY 2023, and FY 2024 was accepted by the School Board on June 2, 2021. The District's spending plan included maintaining staffing levels to address learning loss and increase student achievement; funding classroom technology; supporting before/after school programs; expanding summer learning opportunities; and providing for additional custodial positions to promote safe and healthy schools. The District estimates $16,864,589 of ESSER III funds will be available to support ongoing costs in FY 2024. This includes all spending under the grant through June 30, 2023.

The Foundation Formula

The State of Alaska utilizes a Foundation Formula, which provides for an adjusted enrollment figure that is then multiplied by the BSA to determine Basic Need for a district. Basic Need is the product of two figures:

AADM
- **Adjusted Average Daily Membership (or the District's enrollment)**

BSA
- **Base Student Allocation**

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

After the ADM is determined, that number is utilized in the calculation to establish the Adjusted Average Daily Membership or AADM.

OCTOBER 2023

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				

There are six steps in the student-based formula in calculating the AADM:

1. **Adjust ADM for School Size**
2. **Apply District Cost Factor, or Area Cost Differential**
3. **Apply Special Needs Factor**
4. **Apply Vocational & Technical Factor**
5. **Add Intensive Needs Services Adjusted Count**
6. **Add Correspondence Student Adjusted Count**

STEP ONE (A) - SCHOOL SIZE ADJUSTMENT

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

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

STEP 1(a)	19,530.00	Projected Enrollment
	- 2,966.00	Correspondence Projection
	16,564.00	Enrollment Number utilized in the School Size Adjustment

After applying the School Size Adjustment formula to 16,564.00 , the new AADM becomes 19,246.72 .

STEP ONE (B) – HOLD HARMLESS PROVISION AS.14.17.410(B)(1)(E)

"If a school district's ADM adjusted for school size decreases by five percent or more from one fiscal year to the next fiscal year, the school district may use the last fiscal year before the decrease as a base fiscal year to offset the decrease.

Eligibility is determined after the district's adjusted for school size ADM are calculated and totaled for all schools. The sum total of the district's adjusted for school size ADM is compared against the prior fiscal year's total adjusted for school size ADM to determine if a decrease of 5% or greater has occurred. If the answer is 'yes', then the prior fiscal year is considered the 'base year' for the next three years.

The Hold Harmless provision is available to school districts over a three-year step-down of 75% in the first year, 50% in the second year, and 25% in the final year, provided the adjustment for school size stays below the established 'base year'."

This provision expired for the District in FY 2024, as such it is no longer a factor included in the FY2024 calculations.

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, 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	19,246.72	AADM from Step 1
	x 0.07	District Cost Factor – ISER
	1,347.27	District Cost Factor Adjustment to be added to the AADM

After applying the District Cost Factor to the AADM from Step 1(b), the new AADM becomes 20,593.99 . This number will be used 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 incorporated 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	20,593.99	AADM from Step 2
	x 0.20	Special Needs Factor
	4,118.80	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 24,712.79 . This number will be utilized in the calculation of Step 4.

STEP FOUR - VOCATIONAL & TECHNICAL EDUCATION FUNDING

Introduced in FY 2012, the Vocational Education Factor is an additional block grant aimed at generating additional money to support secondary vocational educational programs. The Vocational and Technical Education Factor is 1.5% .

STEP 4	24,712.79	AADM from Step 3
	x 0.015	Vocational and Technical Education Factor
	370.69	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 25,083.48 . This number will be added to the calculations from Steps 5 and 6.

STEP FIVE - INTENSIVE SERVICES FUNDING

A school district receives intensive special education funding for students enrolled on the last day of the 20- day count, who meet intensive funding criteria, and have an active Individualized Education Program (IEP) in place. The District's intensive student count is multiplied by 13 and added to the previous AADM after the Vocational and Technical Education Factor.

STEP 5	590.00	Intensive Needs Projection
	x 13.00	Intensive Needs Factor
	7,670.00	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 32,753.48 . 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	2,966.00	Correspondence Projection from Step 1
	x 0.90	Correspondence Factor
	2,669.40	Correspondence Adjustment to be added to the AADM

After adding the Correspondence Factor to the AADM from Step 5, the new AADM becomes 35,422.88 .

This number is the District's total **Adjusted ADM (AADM)** and will be used to represent the District for FY 2024 throughout the rest of the calculations for the State Foundation Formula.

STEP SEVEN - CALCULATING BASIC NEED

After the AADM has been determined, the remainder of the Foundation Formula can be calculated. The AADM is next multiplied by the BSA. The result is the Basic Need, which is considered to be the total amount of revenue that is necessary to educate the projected student population in a particular district. However, this total is not the amount that the District will receive from the State.

STEP 7	35,422.88	District's Total AADM (Calculated in Steps 1-6)
	x $5,960.00	Base Student Allocation (BSA)
	$211,120,364.00	BASIC NEED

STEP EIGHT – CALCULATING THE MINIMUM REQUIRED LOCAL CONTRIBUTION

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

45% of the Prior Year (PY) Basic Need

OR

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

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

STEP 8 **The Lesser of:**

$	208,918,527.00	Prior Year ACTUAL Basic Need		$ 15,914,525,200.00 Tax Base (2022)
x	0.45			x 0.00265 Mill Rate Factor
$	94,013,337.00		**OR**	$ **42,173,492.00**

STEP NINE - CALCULATING THE STATE FOUNDATION ENTITLEMENT FUNDING

The Minimum Required Local Contribution from Step Eight is then subtracted from the Basic Need calculation from Step 7 to arrive at the Net Basic Need.

STEP 9	$211,120,364.00	Basic Need (Step 7)
	-$42,173,492.00	Minimum Required Local Contribution (Step 8)
	$168,946,871.00	**Net Basic Need** (State Foundation Entitlement)

STEP TEN - QUALITY SCHOOLS FACTOR

AS 14.17.480 Quality Schools Funding, was a grant that was incorporated into the Foundation Formula in FY 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 will be received by the District from the State Foundation Formula.

STEP 10	35,422.88	District's Total AADM (Step 6)
	x $16.00	Quality Schools Funding Factor
	$566,764.00	**Quality Schools Funding Adjustment**

FINAL CALCULATION FOR TOTAL STATE FUNDING:

$168,946,871.00	State Foundation Entitlement (Step 9)
+ $566,764.00	Quality Schools Funding Adjustment (Step 10)
+ $24,140,693.00	Additional State One-Time Funding & PFD Lottery
$193,654,328.00	**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 mills tax levy **OR** 23% of projected Basic Need plus any additional one-time funds, added to the Minimum Required Local Contribution. For the District, the Maximum Allowable Local Contribution would be $90,731,176. The calculations are as follows:

The Greater of:

$	15,914,525,200.00	Tax Base (2022)		$	211,120,364.00	Basic Need
x	0.002	Mill Rate Factor		x	0.23	23% of Basic Need
$	31,829,050.00		**OR**	$	48,557,684.00	
				+$	42,173,942.00	Minimum Required Local
				$	**90,731,626.00**	

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

STATE FOUNDATION FORMULA
FUNDING COMPONENTS

STUDENT ENROLLMENT-47%
ADM: 16,564.00
Student Enrollment is generated by student enrollment prior to any formula adjustments. The official count is an average count of all students enrolled and attending school during the 20-day period ending the last Friday in October. This is called the Average Daily Membership (ADM), and any adjustment to this number creates an Adjusted Average Daily Membership (AADM).

SCHOOL SIZE FACTOR-7%
Adjustment to ADM: 2,682.72
School Size Factor is an adjustment that recognizes the higher per pupil facility costs for smaller schools and the efficiencies gained with larger schools.

DISTRICT COST FACTOR-4%
Adjustment to ADM: 1,347.27
District Cost Factor is to compensate for the cost of doing business in districts outside of Anchorage, the State's commerce hub.

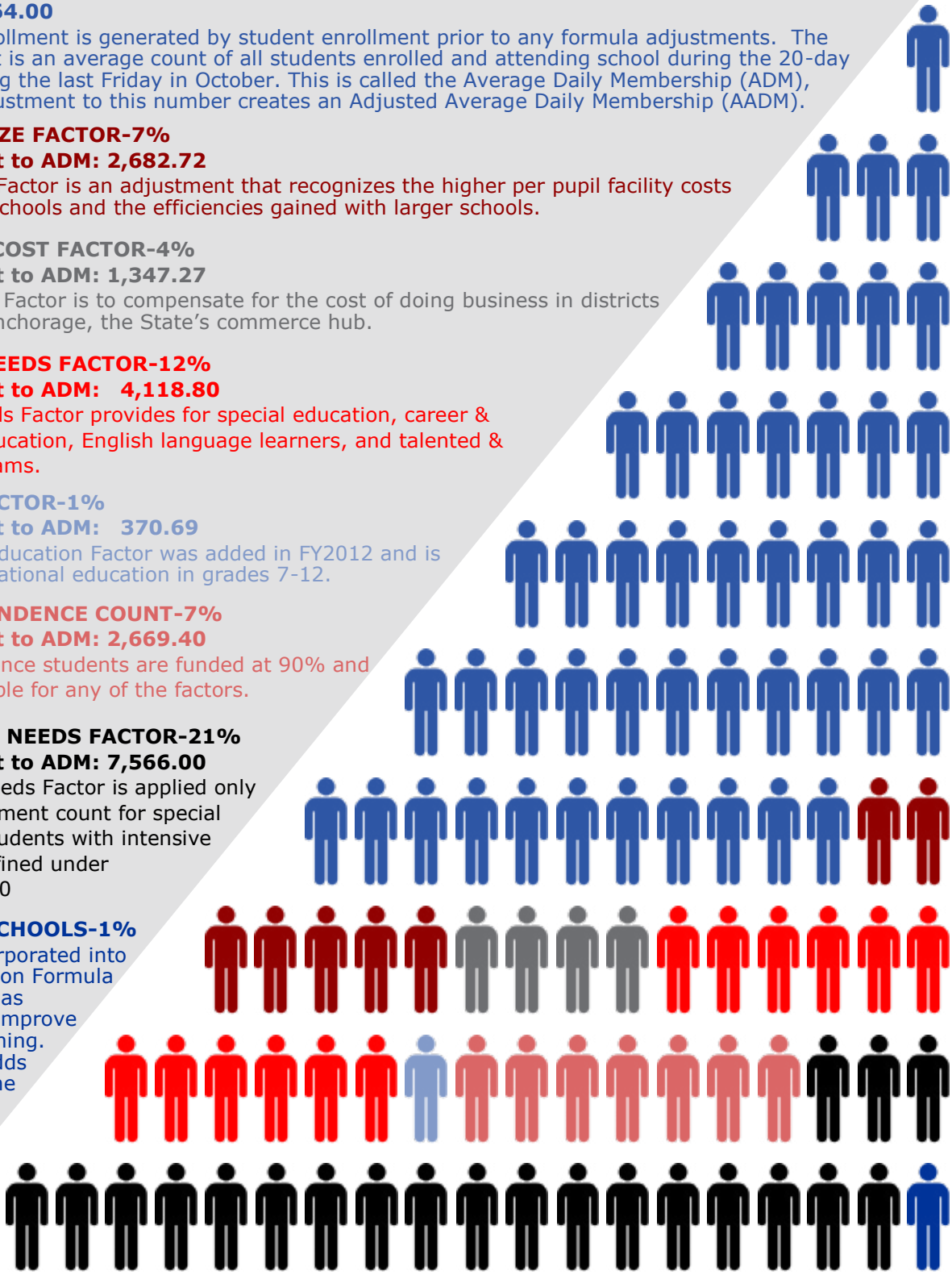
SPECIAL NEEDS FACTOR-12%
Adjustment to ADM: 4,118.80
Special Needs Factor provides for special education, career & technical education, English language learners, and talented & gifted programs.

VOC-ED FACTOR-1%
Adjustment to ADM: 370.69
Vocational Education Factor was added in FY2012 and is used for vocational education in grades 7-12.

CORRESPONDENCE COUNT-7%
Adjustment to ADM: 2,669.40
Correspondence students are funded at 90% and are not eligible for any of the factors.

INTENSIVE NEEDS FACTOR-21%
Adjustment to ADM: 7,566.00
Intensive Needs Factor is applied only to the enrollment count for special education students with intensive needs as defined under AS 14.17.420

QUALITY SCHOOLS-1%
A grant incorporated into the Foundation Formula in 1998, it was intended to improve student learning. While this adds funding to the formula, it does not impact the AADM.



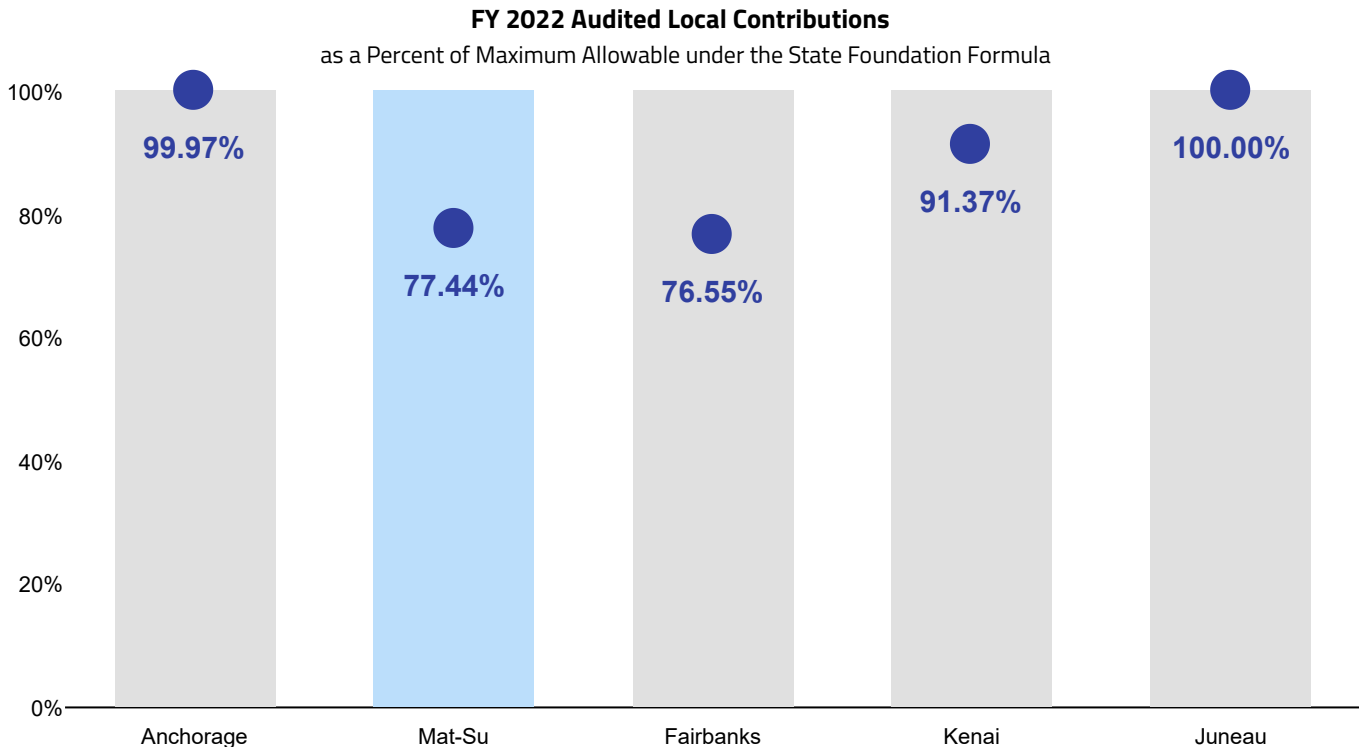
LOCAL REVENUE

The Borough's local contribution to education is governed by AS 14.17.410. This statute outlines the minimum and maximum amounts that can be contributed to the District; the directions for calculation of which are included within the State Foundation Formula. The District is a component unit of the Borough and, as such, has no taxing authority. The Borough is primarily dependent upon property tax revenue to finance its operations and debt obligations. The Borough levies property taxes on real and personal property and uses that to provide funding to the District as a local appropriation.

While the Borough has historically funded the District above the minimum required contribution, the total amount of funding the District could anticipate receiving has been inconsistent from year to year. However, on April 27, 2018, the Borough adopted MSB Ordinance 18-014, which provided local education funding at a rate of 6.30 mills (one thousandth) of the Borough's tax base for a period of five years. This ordinance tied local education funding to the growing tax base, which was intended to correlate with future enrollment growth. The implementation of this long-term funding strategy allowed the District to keep pace with rising operational costs, continue to sustain instructional initiatives, and preserve class size. However, this ordinance expires after this year.

On January 30, 2023, the Borough Manager outlined in a letter the full taxable value of the Borough's real and personal property, as well as the dollar value of 6.3 mills of local education funding as required in Borough code, which totals $77,846,459. Due to a significant increase in assessed values from the preceding year, and not receiving a full 6.3 mills for FY 2023, the dollar equivalent of 6.3 mills has resulted in a 10.11% increase in the local education contribution over the FY 2023 amount of $70,696,614, of which 2.5%, or $1,767,415, was committed to the Renewal & Replacement fund. While the taxable value for the Borough did increase significantly, there was substantial pressure to reduce the tax rate within the Borough to offset this record high increase. After careful consideration and coordination with the School Board, resolution 23-006 approved a modified funding request from the Borough. This request reduced the District's funding by $5 million to $72,846,459. For FY 2024, the District is committing 2.0%, or $1,456,870, of the total appropriation to the Renewal & Replacement fund, leaving a balance of $71,389,589 for use in the General Fund.

One of the measures the District uses to compare funding levels to other districts across the state is the percentage of local funding each district receives compared to the maximum amount allowed by State statutes. With the Borough's contribution linked to the millage rate, the FY 2024 total local appropriation is equal to 84% of the maximum allowable, while the amount committed specifically to the General Fund is equal to 80% of the maximum allowable. The District has long advocated for a local contribution that is more closely aligned with the local funding percentages of the other large school districts in the State. Ranked by size, the five largest school districts in Alaska are: Anchorage, Mat-Su, Fairbanks Northstar, Kenai Peninsula, and Juneau. The graph below provides a comparison of local contributions as a percentage of the maximum allowable for the "Big 5" districts using FY 2022's audited financial statements. The percentage shown for Mat-Su excludes the $11.9 M in return of resources by the Borough for the Houston Middle School Project that is now being used to fund the building of Mat-Su Central School.



The table below shows a five-year comparison of the millage rates for the Borough for FY 2019 through FY 2023. This includes the amount specified for education and education-related debt service. While the total adopted millage rate for FY 2023 decreased by 1.430 mills (to 8.901) from FY 2019, the allocated millage for the Borough's contribution to education has been maintained over that same period due to the adoption of Borough Ordinance 18-014 in April of 2018, which maintained the local appropriation at 6.3 mills. This ordinance sunsets on June 30, 2023.

	2020	2021	2022	2023	2024
Contribution to Education	6.300	6.300	6.302	6.339	5.917
Voter Approved Net Debt Service for School Bonds	0.994	1.858	2.313	1.941	0.658
Net Debt Service for all other Bonds	0.524	0.425	0.477	0.382	0.375
Borough Operations & Capital	2.513	1.803	1.230	1.280	1.951
Total Area Wide Mill Rate	**10.331**	**10.386**	**10.322**	**9.942**	**8.901**

Per Alaska Statute 14.14.060, the Borough is responsible for all new construction and debt service. The Borough retains title to most of the land and buildings used by the District. Debt Service is managed by the Borough and is reflected in its financial statements. The buildings for Fronteras Spanish Immersion Charter School are presented as assets on the District's financial statements because District operating funds supported the acquisition of those facilities.

Under State statutes, a municipality may incur general obligation bond debt only after a bond authorization ordinance is approved by a majority vote in an election. In 2011, Borough residents supported a $214 million school bond debt issuance. Debt repayment is timed to correspond with expected cash inflows. Prior to 2015, the State of Alaska reimbursed municipalities between 60% and 70% for expenditures incurred for school debt, depending on whether the project was reviewed (60% reimbursement) or approved (70% reimbursement) by the DEED (AS 14.11.100). The bonds issued on behalf of the District were in accordance with a 70/30 split between the State and the Borough. However, the Bond Debt Reimbursement program was suspended from January 1, 2015, until July 1, 2020, and was not funded in the State's budget for FY 2022. However, for FY 2023, CCS HB 287 was approved which included $79 million for the School Debt Reimbursement Program for FY 2023 and $220.8 million for recent years (FY 2018, FY 2020, FY 2021, and FY 2022) in which the School Debt Reimbursement Program was funded below the statutory calculation levels. Of the $220.8 million retro payment, the Mat-Su Borough received just over $38 million.

FUND BALANCE

Fund balance is the net position of governmental funds and is defined as the difference between a fund's assets, liabilities, deferred outflows of resources, and deferred inflows of resources. Fund balance is divided into five separate categories: non-spendable, restricted, committed, assigned, and unassigned. Non- spendable fund balance cannot be spent because it is not in a spendable form, such as prepaid items or inventories. Restricted funds have external legal or contractual constraints imposed upon them. Committed funds are amounts that can only be used for specific purposes pursuant to constraints imposed by the District itself through formal resolutions of the District's School Board. Assigned funds represent resources the District intends to use for specific purposes, but which are neither restricted nor committed. The District's Superintendent has the authority to assign amounts to be used for specific purposes. Unassigned fund balance is available for any legal use.

The District has made progress towards stabilizing and increasing the amount of unassigned fund balance in the General Fund over the past several years. Managing fund balance is a critical component of long-term planning. When faced with a financial contingency, inadequate fund balance would be detrimental to the District's ability to continue operations. Conversely, ample fund balance reserves allow for "resource smoothing" which can help the District stabilize resources available for educational services from year-to- year. Although the District has navigated the challenges and budgetary impacts to operations related to COVID-19 and the pressure of inflation reducing the purchasing power of resources it has available, additional revenues or reduced costs will be needed to overcome the projected structural deficits in future years. If increased revenues do not become available for future years, it will be necessary for the District Administration to take action to curtail expenditures to maintain an appropriate amount of unassigned fund balance.

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

On June 19, 2018, the Borough Assembly (Assembly) voted to adopt MSB Ordinance 18-065, which allowed the District to carry over 100% of any unassigned fund balance at the end of the fiscal year. This ordinance repealed any lapse payment and encumbrance requirements previously in place and allowed the District to maintain its fund balance without limitation other than the 10% of total expenditures limitation as defined by the State of Alaska under AS 14.17.505(a).

Prior to FY 2016, the District experienced increasing General Fund reserves as a result of revenues exceeding expenditures. Unassigned fund balance reached $14.3 million in FY 2015. In FY 2016 and FY 2017, however, the District's expenditures exceeded revenues, resulting in a fund balance use of $2.6 million in FY 2016, and $2.9 million in FY 2017. The use of fund balance was planned and helped sustain District operations in each of those years. As stated previously, fund balance management is a critical component of long-term planning.

In FY 2018, the District experienced $5.2M increase in unassigned fund balance as a result of unspent salaries and benefits in the functional area of instruction. Other budgetary savings included: unspent student allotment funds for correspondence study programs, a savings in district-wide contracts for instructional objectives, reduced spending on technology related services, and a district-wide savings to other purchased services line items.

Unassigned fund balance increased by $8,991,230, in FY 2019. This growth is primarily attributable to the District immediate implementing spending and hiring freezes in response to the Governor's budget proposal for FY 2020. The Governor's proposal released February 13, 2019, proposed cutting over $40 million of education funding to the Matanuska-Susitna Borough School District on an annual basis. The Governor also contested the validity of the education appropriation and threatened to withhold education payments to school districts. This eventually led to a legal dispute between the Legislature and the Governor. In FY 2019, the District also experienced recruitment challenges for related service providers and received an unexpected payment from the Alaska Department of Administration Division of Retirement and Benefits in the amount of $950,725 for defined contribution retirement (DCR) employer forfeitures.

The District's unassigned fund balance increased again in FY 2020 by $3,182,155. With the onset of the COVID-19 pandemic, the District transitioned to remote delivery of instruction in March 2020 as a result of a statewide closure of all in-person activities. The District's response to COVID-19 resulted in a number of operational adjustments that impacted the following planned expenditures: limited substitute usage in the second semester, a reduction in additional days being allocated for summer school and student workers, reduced costs associated with heating and powering facilities, a reduction in co-

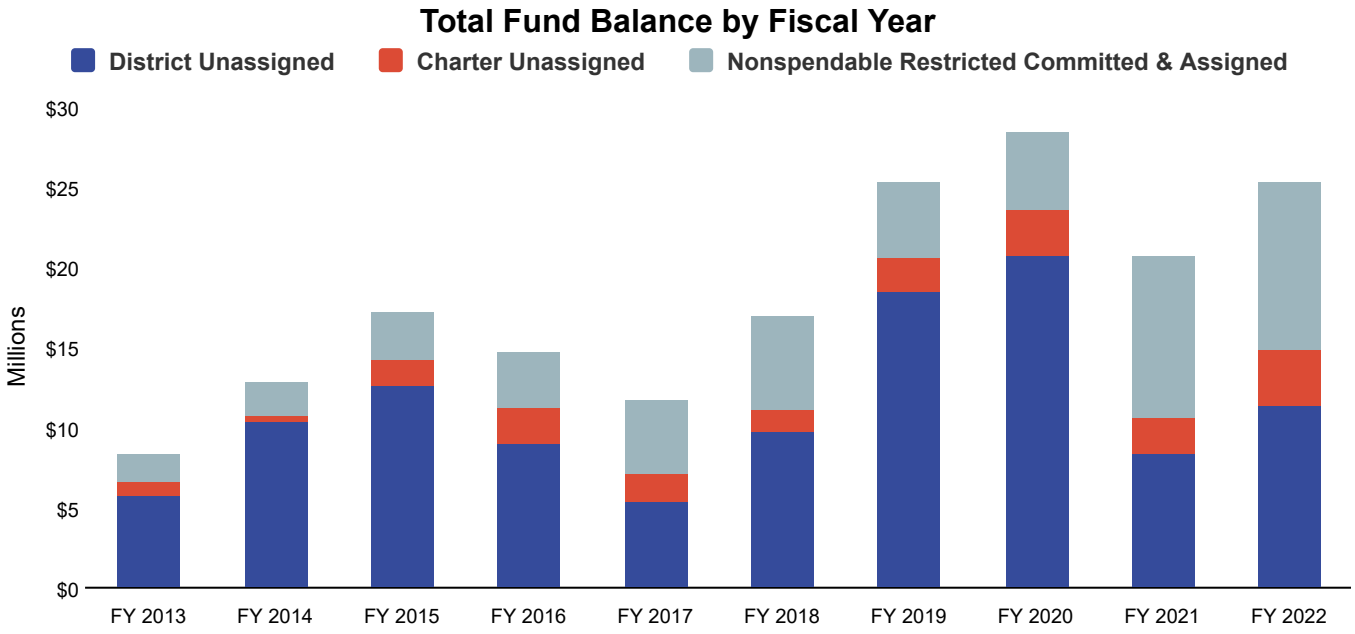
curricular stipends for spring activities, postponement of the adoption of math curriculum and materials orders, a delay in the Extended School Year (ESY) program, and reduced spending for student transportation.

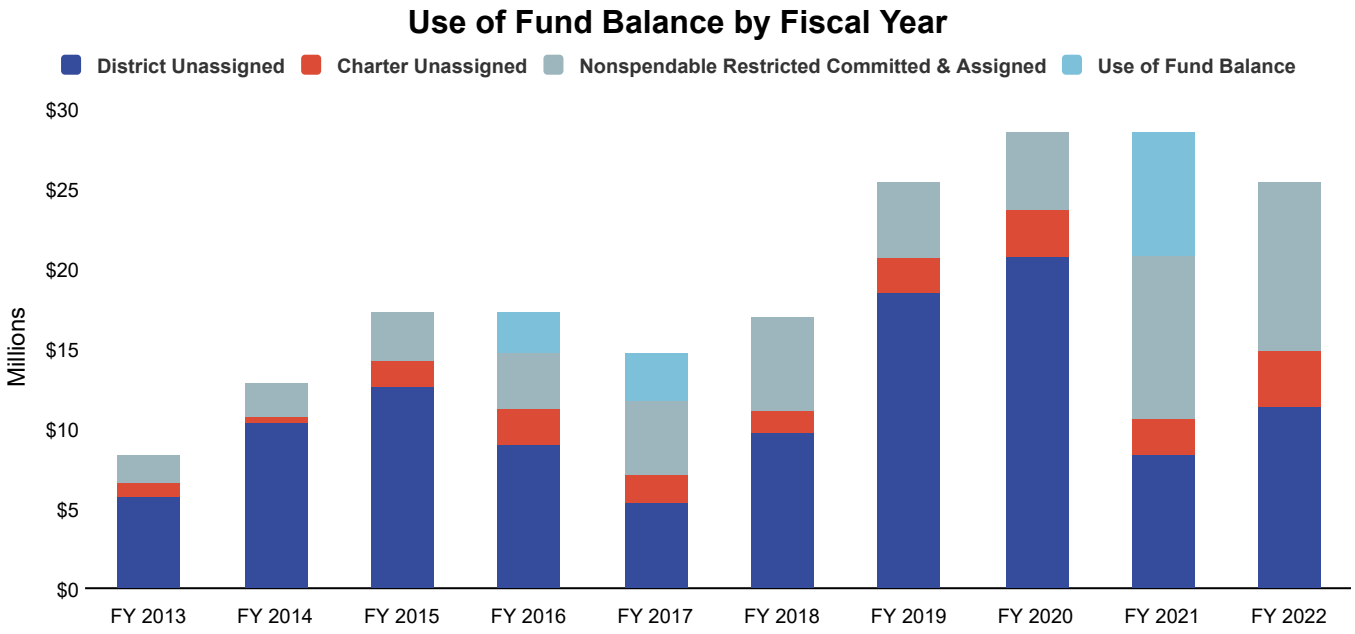
Unassigned fund balance decreased by $12,994,106 million in FY 2021. Although revenues were $2.46 million more than in FY 2020, expenditures were higher by $12.17 million. Furthermore, cash decreased by $16,397,299. A large percentage of this was due to an increase in prepaid items such as curriculum, as well as an increase in receivables due from other funds. Six million dollars was transferred from the General Fund to the Capital Projects Fund, and subsequently transferred to the Matanuska-Susitna Borough, to be used for the project to demolish and reconstruct a new school in the area where Houston Middle School was previously located. This $6 million, along with $5.9 million provided to the Borough for this project in FY 2020, was reappropriated back to the District in FY 2022.

Subsequently the Borough Assembly and School Board collaborated to fund a permanent facility for the District's largest and fastest growing school, Mat-Su Central School. Through resolution 23-002, on October 5th, 2022, the District agreed to transfer $10.5 million of the $11.9 million back to the Borough for the construction of a new Mat-Su Central School, and the remaining $1.4 million to be spent on the design contract. This allows the entire project to be completed without taking on any additional debt for the Borough and is expected to open in the fall of 2025.

The FY 2024 Adopted Budget does not include any use of fund balance. The table and charts on the following page outline the historical changes to the District's fund balance over the past ten years.

	Nonspendable Restricted Committed & Assigned	Charter Unassigned	District Unassigned	Total Year-End Fund Balance	Lapse to Borough	Use of Fund Balance
FY 2013	1,844,037	837,805	5,744,741	8,426,583	752,526	-
FY 2014	2,003,064	445,929	10,363,796	12,812,789	-	-
FY 2015	3,027,460	1,664,621	12,613,914	17,305,995	-	-
FY 2016	3,485,292	2,227,407	9,002,734	14,715,433	-	2,590,562
FY 2017	4,694,219	1,678,097	5,410,389	11,782,705	-	2,932,728
FY 2018	5,924,943	1,346,528	9,721,586	16,993,057	-	-
FY 2019	4,724,656	2,057,852	18,557,374	25,339,882	-	-
FY 2020	4,896,882	2,830,152	20,795,003	28,522,037	-	-
FY 2021	10,110,214	2,198,823	8,432,226	20,741,263	-	7,780,774
FY 2022	10,525,902	3,582,807	11,328,656	25,437,365	-	-





HISTORIC EXPENDITURE TREND ANALYSIS BY MAJOR OBJECT

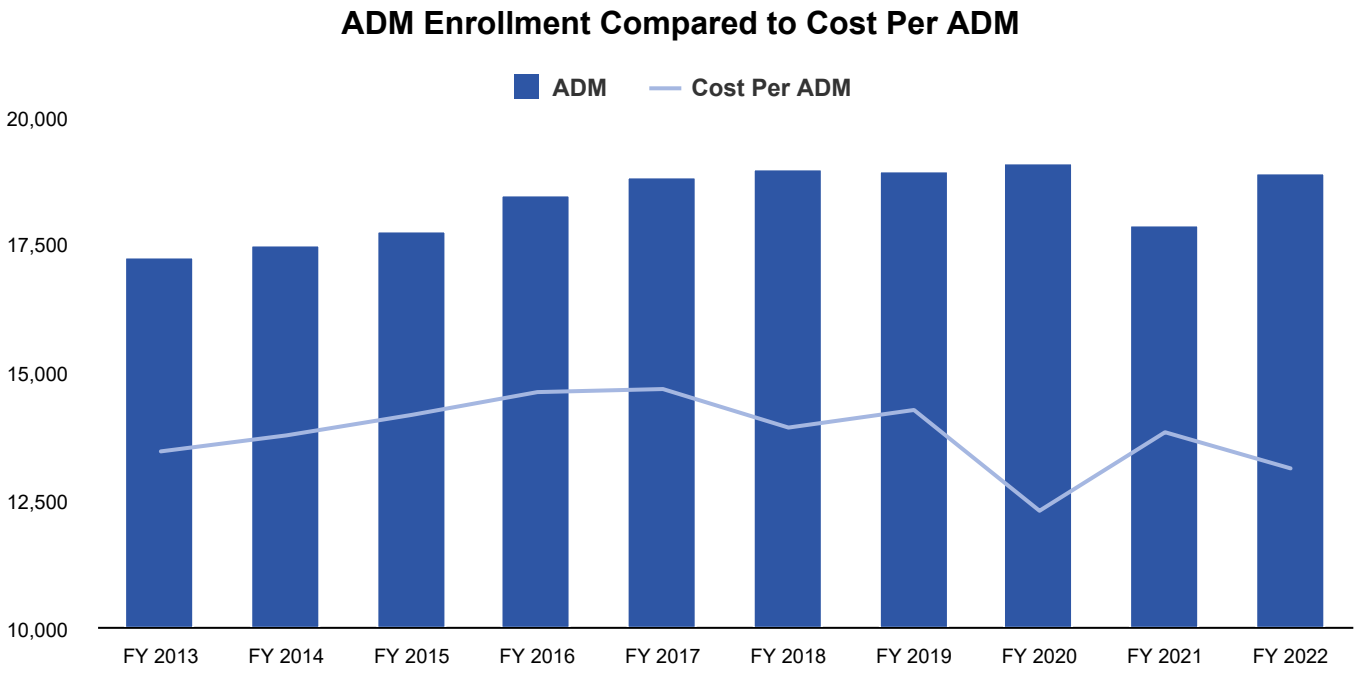
The preparation of the budget for the school year requires the use of estimates and forecasts. Careful analysis of expenditure trends and audited data were also used to aid in the budget process. The following section covers financial trends and highlights the significant cost drivers for the District's General Fund Budget. With the exception of the Change in ADM table, FY 2022 amounts have been excluded from the analysis because the audit of the fiscal year has not been completed and therefore there are no audited financial statements to use for comparison.

One of the key elements in analyzing trends is the growth of the District. Over the last decade (2013-2022), the District grew by approximately 1,639 student ADM. Because an increase in the number of students has a high correlation with increased costs, the graphs shown below and on the following pages utilize expenditures based on a per-ADM amount rather than depicting the total expenditure for each category.

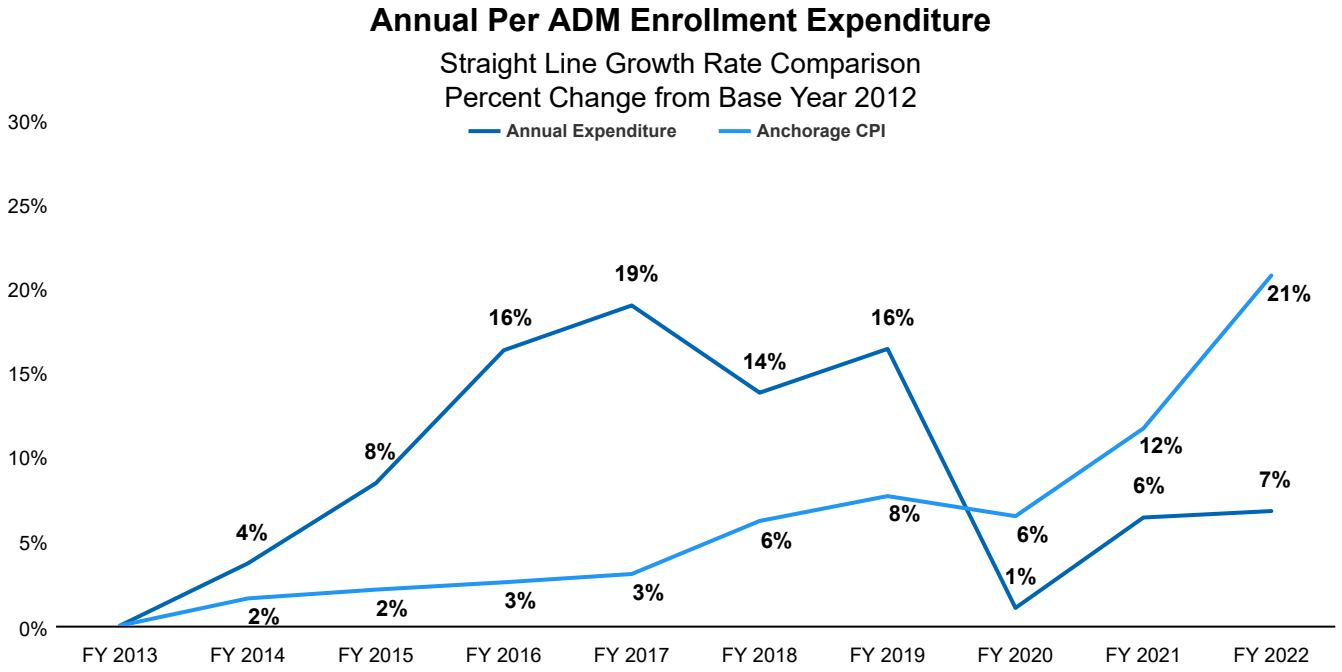
This allows the District to identify cost drivers with greater accuracy. Please note that spending freezes for all non-essential purchases were implemented toward the ends of each FY 2018, FY 2019, and FY 2020, which resulted in reduced expenditures for those years. FY 2021 saw the onset of the COVID-19 pandemic, and schools were moved to remote learning in mid-March 2020 as a result of a statewide closure of all in-person activities. FY 2022 saw the continuation of mitigations for COVID-19, which also had significant impact on the Districts planned expenditures, such as reductions to substitute usage, additional days for summer programs and student workers, co-curricular and activity stipends, as well as costs associated with heating and powering facilities, supply and material purchases, and student and staff transportation costs.

Change in ADM
10 Year History

Fiscal Year	ADM	Change from Base
FY 2013	17,247	-
FY 2014	17,477	230
FY 2015	17,757	510
FY 2016	18,465	1,218
FY 2017	18,809	1,562
FY 2018	18,968	1,721
FY 2019	18,932	1,685
FY 2020	19,080	1,833
FY 2021	17,885	638
FY 2022	18,886	1,639
FY 2023	19,286	2,039



The District also looks at expenditure fluctuations in comparison to the change in the Anchorage consumer price index (CPI) to acknowledge the time value of money and track inflationary cost changes in addition to the enrollment driven cost changes.



The following pages contain a breakdown of the District's audited expenditures by major object for the General Fund. These expenditures represent categories that have been identified as primary cost drivers for the District. This is not a complete listing of the District's expenditures. A historic look at the District's total governmental expenditures can be found in the Informational Section of this document.

MATANUSKA SUSITNA
BOROUGH SCHOOL DISTRICT

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Average Daily Membership (ADM)	17,247	17,477	17,757	18,465	18,809
Straight Line Growth from Base	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Total General Fund Expenditures	270,070,574	281,351,715	505,096,292	287,470,258	291,946,381
On-Behalf Payments	38,318,248	41,046,226	253,789,647	17,920,091	16,242,978
Net Total Expenditures	**231,752,326**	**240,305,489**	**251,306,645**	**269,550,167**	**275,703,403**
Total Change from Base Year (FY 2013)	-	11,281,141	235,025,718	17,399,684	21,875,807
Percent Total Change from Base Year	-%	4.18%	87.02%	6.44%	8.10%
Net Expenditures Per ADM	**13,436.95**	**13,750.20**	**14,152.19**	**14,598.22**	**14,658.03**
Net Percent Change from Base Year	**-%**	**3.69%**	**8.44%**	**16.31%**	**18.96%**

HISTORIC EXPENDITURE COMPARISON BY MAJOR OBJECT *

Annual Expenditures		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
310	Certificated Salaries	87,172,311	85,743,900	90,726,667	94,248,108	96,964,222
320	Non-Certificated Salaries	26,807,303	30,508,284	32,094,407	34,287,629	36,593,389
360	Employee Benefits	48,529,788	50,441,380	52,500,607	55,763,451	60,659,406
410	Professional & Technical Services	1,866,568	2,012,898	2,538,623	2,746,120	3,038,424
420	Staff Travel	578,784	602,347	745,110	506,556	608,819
425	Student Travel	483,518	482,910	600,368	668,019	809,404
430	Utility Services	1,381,658	1,583,999	1,924,505	2,331,037	2,654,170
435	Energy	4,320,265	4,312,587	5,159,703	5,370,293	5,868,236
440	Other Purchased Services	7,274,399	7,625,052	7,582,491	9,692,552	9,280,942
445	Insurance & Bonds Premiums	1,582,425	1,624,642	1,811,022	2,309,223	1,893,839
450	Supplies, Materials and Media	10,885,474	11,399,298	11,974,974	13,011,505	10,093,810
510	Equipment & Capital Outlay	278,550	161,674	456,119	1,192,977	1,017,343
532	Interest on Long-Term Debt	-	-	-	-	-
533	Principal on Long-Term Debt	-	-	-	-	-
		$ 191,161,043	$196,498,971	$ 196,799,567	$222,127,470	$229,482,004

Per ADM Expenditures		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
310	Certificated Salaries	5,054	4,906	5,109	5,104	5,155
320	Non-Certificated Salaries	1,554	1,746	1,807	1,857	1,946
360	Employee Benefits	2,814	2,886	2,957	3,020	3,225
410	Professional & Technical Services	108	115	143	149	162
420	Staff Travel	34	34	42	27	32
425	Student Travel	28	28	34	36	43
430	Utility Services	80	91	108	126	141
435	Energy	250	247	291	291	312
440	Other Purchased Services	422	436	427	525	493
445	Insurance & Bonds Premiums	92	93	102	125	101
450	Supplies, Materials and Media	631	652	674	705	537
510	Equipment & Capital Outlay	16	9	26	65	54
532	Interest on Long-Term Debt	-	-	-	-	-
533	Principal on Long-Term Debt	-	-	-	-	-
		$ 11,083	$ 11,244	$ 11,720	$ 12,030	$ 12,201

Per ADM Expenditures		FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
310	Certificated Salaries	-%	(2.93%)	1.09%	0.99%	2.00%
320	Non-Certificated Salaries	-%	12.31%	16.28%	19.47%	25.17%
360	Employee Benefits	-%	2.58%	5.07%	7.33%	14.62%
410	Professional & Technical Services	-%	6.43%	32.10%	37.42%	49.27%
420	Staff Travel	-%	2.71%	25.04%	(18.25%)	(3.54%)
425	Student Travel	-%	(1.44%)	20.60%	29.05%	53.50%
430	Utility Services	-%	13.14%	35.29%	57.59%	76.15%
435	Energy	-%	(1.49%)	16.00%	16.11%	24.55%
440	Other Purchased Services	-%	3.45%	1.24%	24.46%	16.99%
445	Insurance & Bonds Premiums	-%	1.32%	11.16%	36.31%	9.74%
450	Supplies, Materials and Media	-%	3.35%	6.85%	11.65%	(14.97%)
510	Equipment & Capital Outlay	-%	(42.72%)	59.04%	300.05%	234.90%
532	Interest on Long-Term Debt	-%	-%	-%	-%	-%
533	Principal on Long-Term Debt	-%	-%	-%	-%	-%

This object level comparison is only for the major expenditure objects within the General Fund. As such it does not include a complete view of total expenditures.

Average Daily Membership (ADM)	18,968	18,932	19,080	17,885	18,886
Straight Line Growth from Base	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Total General Fund Expenditures	279,166,469	287,915,181	254,407,848	267,455,290	269,088,416
On-Behalf Payments	15,444,055	18,175,456	20,227,432	20,863,857	21,608,365
Net Total Expenditures	**263,722,414**	**269,739,725**	**234,180,416**	**246,591,433**	**247,480,051**
Total Change from Base Year (FY 2013)	9,095,895	17,844,607	(15,662,726)	(2,615,284)	(982,158)
Percent Total Change from Base Year	3.37%	6.61%	(5.80%)	(0.97%)	(0.36%)
Net Expenditures Per ADM	**13,903.21**	**14,247.97**	**12,273.45**	**13,787.51**	**13,103.79**
Net Percent Change from Base Year	**13.79%**	**16.39%**	**1.05%**	**6.40%**	**6.79%**

HISTORIC EXPENDITURE COMPARISON BY MAJOR OBJECT *

Annual Expenditures		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
310	Certificated Salaries	94,041,894	95,792,736	95,705,956	101,862,166	93,522,231
320	Non-Certificated Salaries	33,808,679	34,343,454	35,231,590	35,666,416	37,031,691
360	Employee Benefits	59,051,676	58,291,211	59,341,328	62,655,006	58,365,174
410	Professional & Technical Services	3,771,543	4,955,943	5,053,726	5,925,058	5,714,079
420	Staff Travel	409,176	500,218	326,339	225,235	268,933
425	Student Travel	730,915	889,474	817,887	294,598	883,620
430	Utility Services	2,698,936	3,003,068	3,091,347	2,093,518	2,128,390
435	Energy	5,992,982	5,526,341	5,224,492	5,150,148	5,410,655
440	Other Purchased Services	6,711,428	5,806,301	5,947,502	5,363,955	3,351,193
445	Insurance & Bonds Premiums	1,993,037	1,773,430	2,291,281	2,671,379	2,987,139
450	Supplies, Materials and Media	10,460,900	9,572,637	9,260,280	12,219,635	10,307,329
510	Equipment & Capital Outlay	822,426	1,002,902	1,154,229	762,307	1,491,745
532	Interest on Long-Term Debt	-	-	-	-	187,478
533	Principal on Long-Term Debt	-	-	-	-	1,654,197
		$220,493,592	$221,457,715	$223,445,957	$234,889,421	$221,462,179

Per ADM Expenditures		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
310	Certificated Salaries	4,958	5,060	5,016	5,695	4,952
320	Non-Certificated Salaries	1,782	1,814	1,846	1,994	1,961
360	Employee Benefits	3,113	3,079	3,110	3,503	3,090
410	Professional & Technical Services	199	262	265	331	303
420	Staff Travel	22	26	17	13	14
425	Student Travel	39	47	43	16	47
430	Utility Services	142	159	162	117	113
435	Energy	316	292	274	288	286
440	Other Purchased Services	354	307	312	300	177
445	Insurance & Bonds Premiums	105	94	120	149	158
450	Supplies, Materials and Media	551	506	485	683	546
510	Equipment & Capital Outlay	43	53	60	43	79
532	Interest on Long-Term Debt	-	-	-	-	10
533	Principal on Long-Term Debt	-	-	-	-	88
		$ 11,624	$ 11,698	$ 11,711	$ 13,133	$ 11,726

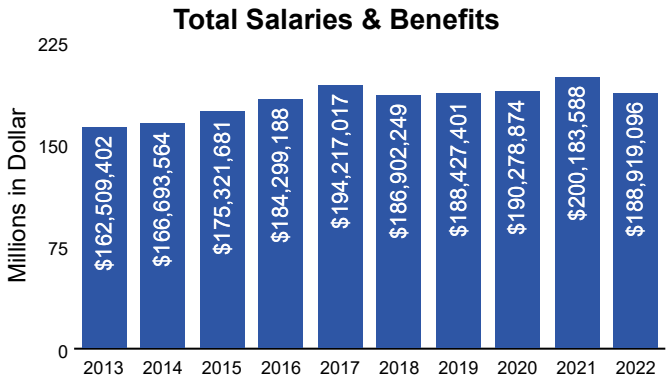
Per ADM Expenditures		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
310	Certificated Salaries	(1.91%)	0.11%	(0.76%)	12.68%	(2.02%)
320	Non-Certificated Salaries	14.67%	16.71%	18.80%	28.30%	26.15%
360	Employee Benefits	10.64%	9.43%	10.53%	24.50%	9.83%
410	Professional & Technical Services	83.72%	141.89%	144.74%	206.11%	179.56%
420	Staff Travel	(35.72%)	(21.26%)	(49.03%)	(62.47%)	(57.57%)
425	Student Travel	37.45%	67.59%	52.90%	(41.24%)	66.89%
430	Utility Services	77.62%	98.01%	102.25%	46.12%	40.68%
435	Energy	26.13%	16.54%	9.31%	14.96%	14.37%
440	Other Purchased Services	(16.11%)	(27.28%)	(26.09%)	(28.89%)	(57.93%)
445	Insurance & Bonds Premiums	14.52%	2.10%	30.89%	62.80%	72.39%
450	Supplies, Materials and Media	(12.62%)	(19.88%)	(23.10%)	8.25%	(13.53%)
510	Equipment & Capital Outlay	168.46%	228.01%	274.57%	163.91%	389.07%
532	Interest on Long-Term Debt	-%	-%	-%	-%	-%
533	Principal on Long-Term Debt	-%	-%	-%	-%	-%

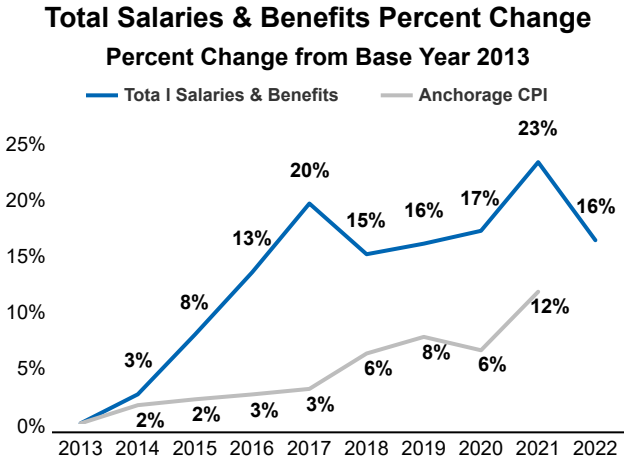
This object level comparison is only for the major expenditure objects within the General Fund. As such it does not include a complete view of total expenditures.

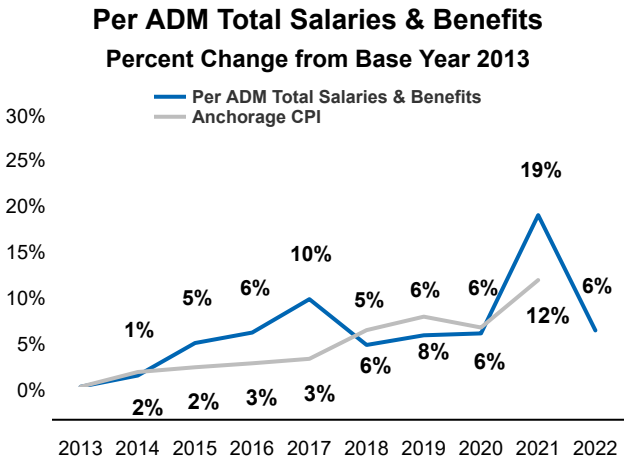
Salaries & Benefits

The District has negotiated agreements with four separate bargaining units. These agreements address salaries and benefits as well as other terms and conditions of employment. Salaries and benefits are divided into three major expenditure groups: certificated salaries, non-certificated salaries, and employee benefits, excluding State on-behalf payments. Because these three expenditure groups comprise more than 80% of the District's total annual expenditures, changes to these groups have a significant impact on the District's budget. Over the last decade, these costs have increased by 16%. However, when analyzed on a per-ADM basis, the total increase is 6%, which is still a significant increase. Some major factors that influence these expenditure groups 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
  - Retirement Benefits
  - Mandatory Benefits
  - Increases as a Percentage of Total Salary Schedule Increases



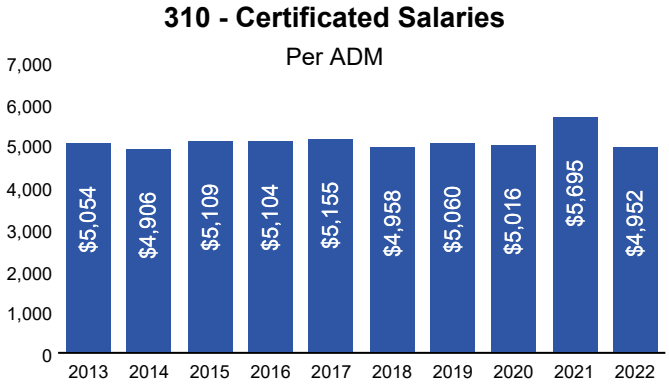


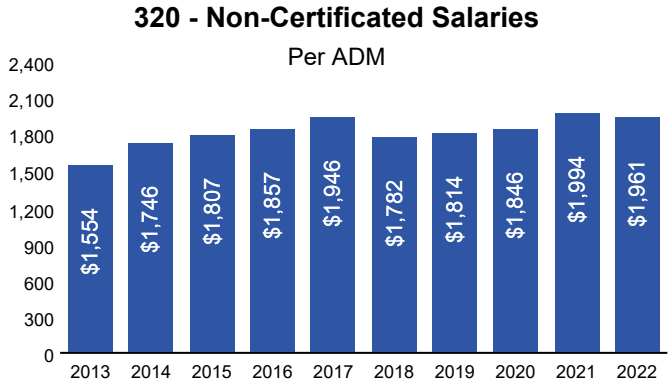


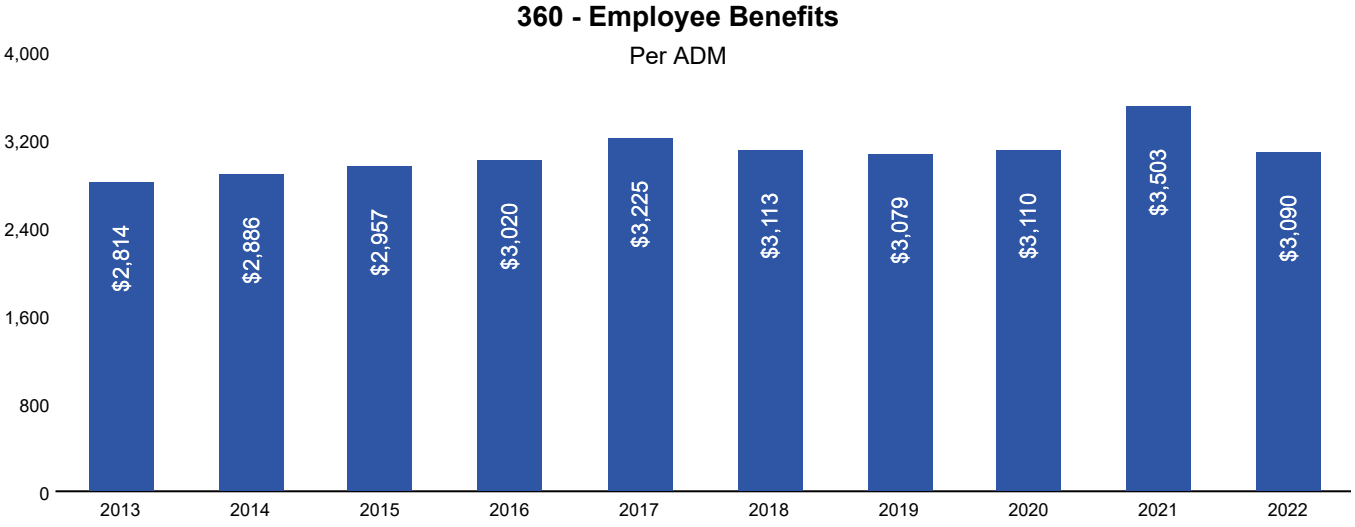
After salaries, the second largest contributor to the increase in expenditures is employee benefits. These expenditures have increased by a total of 20%, or by 10% on a per ADM basis over the last ten years. District health insurance premiums have increased by 33% since FY 2013. The District has tried to contain these increases by sharing any increase via a 50/50 split with its two largest employee groups, and 90/10 with the remaining groups who are on a separate high deductible plan. In FY 2018, a cap was implemented with two of the employee groups. This cap provided significant savings to the District, as is shown in the drop from FY 2017 to FY 2019. However, the cap was removed in the last set of negotiated agreements.

At the end of FY 2020, the District finalized negotiations with the Classified Employee Association (CEA), and in FY 2021, the District finalized negotiations with the Mat-Su Education Association (MSEA). Both of these agreements covered FY 2020 through FY 2022, with FY 2020 amounts paid at the end of negotiations in FY 2021. The agreements included a 1.5% (CEA) and 2% (MSEA) annual increase to their respective salary schedules and, for MSEA, included a return to cost sharing the increases in health insurance at 50/50. These new agreements had a significant impact to the budget when looked at as a total. However, they show a more stagnant cost when looked at in comparison to enrollment as a per ADM amount.

The changes to these agreements become more apparent within the employee benefits, which grew by more than 10% within this 10-year time frame and increased by more than $277 per ADM from FY 2013 to FY 2022.



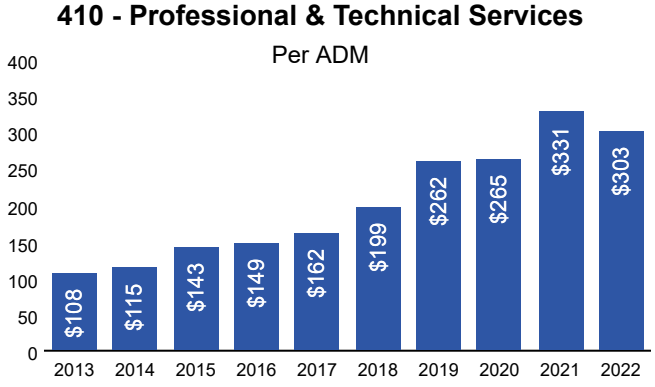




Professional and Technical Services

Professional and technical services include:

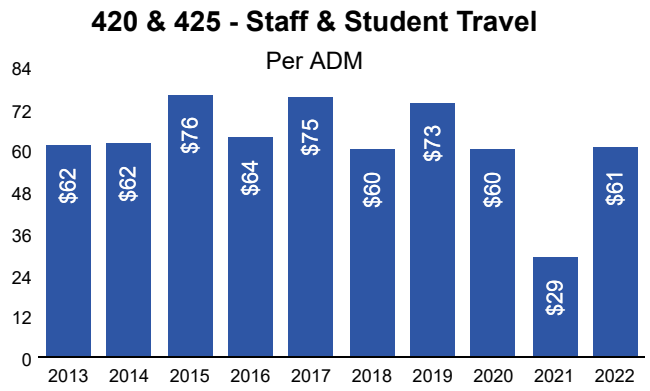
- Audits
- Legal Fees
- Presenters and Consultants
- Contracts related to Educational Programs
- Contracts for Related Service Providers
  - Teletherapy
  - Occupational Therapist
  - Physical Therapist
  - Sign Language Interpreter
  - Speech Language Pathologist
  - Other Service-Related Contracts



There is a significant year-over-year variance in professional and technical services, which is largely due to hard to fill related service provider positions, especially after the staffing difficulties compounded by COVID- 19 concerns. While implementing various recruitment strategies, more difficult to fill professions continue to be a cost driver within this category. The November 30, 2018, earthquake, which measured 7.1 on the Richter Scale, was also a significant cost driver over FY 2019 through FY 2022.

Staff and Student Travel

Travel includes both staff and student travel; however, this does not include student transportation to and from home and school, which is recorded in the Student Transportation Fund. However, this does include transportation for student activities, such as travel for statewide and national competitions. Large trips that occur every other year are also included as part of student travel.



This area saw significant impact due to COVID-19 with a halt of all travel starting in March of FY 2020 and continued through most of FY 2021. This reduced Student Travel by 60%, or $44 per ADM over that time frame. Staff and student travel includes:

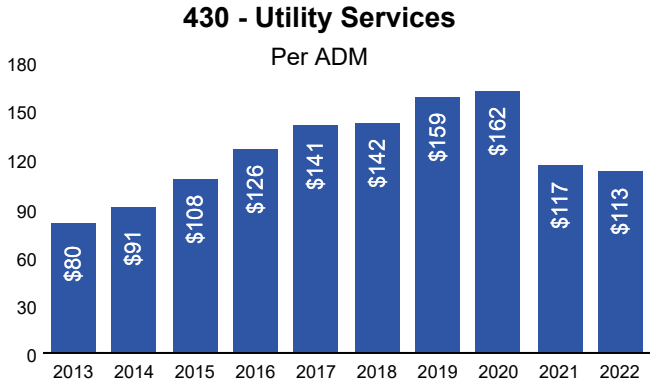
- Contractual Mileage Reimbursements
- District-Wide Itinerant Job Consolidation
- Staff and Student Travel
  - Co-Curricular Travel
  - State Competitions
  - National Competitions
  - Large Student Trips

As the District has consolidated positions within schools, the number of employees who receive mileage reimbursements has grown, contributing to increasing costs in this area. However, the District has also tried to minimize the impact from staff travel to the budget and has reduced travel for conferences and training over the past six years. Due to this reduction and the halt in all District travel, staff travel on a per ADM basis has been reduced by 58%, or $19 from the FY 2013 base year.

Utility Services

Utility services include:

- Communications
- Water & Sewer
- Garbage

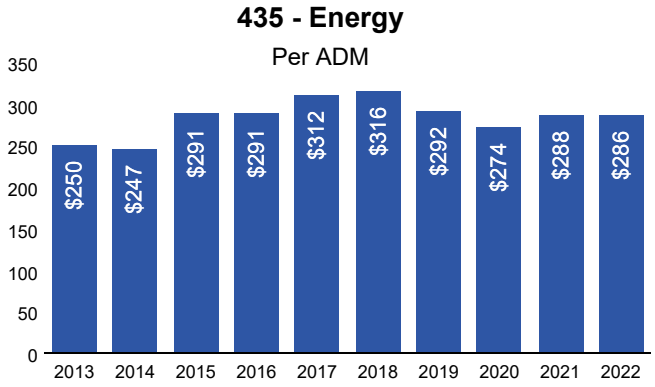


The largest component within utility services is communications. This includes costs to increase the District's network infrastructure. The District has worked to install fiber optics in most schools for increased internet speeds and bandwidth. This improvement supports online learning and enhances school safety and security. There is a corresponding increase to the cost of communications as the District has increased its overall use of on-line learning. A portion of these costs has been offset by additional revenue from E-Rate.

The District implemented a recycling program in FY 2019 to help manage waste. The District has also experienced a reduction in water usage due to the closure of the Wasilla and Palmer pools for planned upgrades. After reopening the Wasilla pool in FY 2019 the Borough acquired management and operating costs. The Palmer pool was under construction and renovations which were completed in October 2020 with the Borough again overseeing management and operating costs. This is another area that showed a significant impact from the school closures and reduced facility usage due to COVID-19, as shown in the drop in per ADM costs in FY 2021.

Energy

Energy is used to report expenditures for heat and to supply power to the District facilities. The District has implemented multiple of cost containment measures for this factor that has helped maintain or minimize the impact of fluctuations in usage and costs. Due to this, and the building closures for COVID-19, this cost factor has seen a minimal increase over the past decade, which equates to approximately $1.09 million dollars ($36 per ADM).

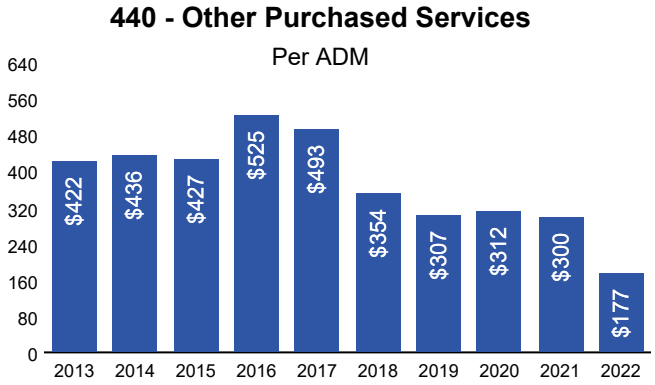


However, when looked at per ADM, the total for this object has decreased by 14%. Cost containment measures include centralized and automated controls for both heat and lights at each facility as well as moving to LED lighting sources when possible. The main factors affecting these objects are:

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

Other Purchased Services

Other purchased services can significantly fluctuate year over year. In FY 2011, the District entered into two long-term lease agreements: Birchtree Charter and American Charter Academy. Also in FY 2011, a contract for AdvancePath, a credit recovery program, was added at three schools: Wasilla High, Valley Pathways, and American Charter. During that time, the District also renovated and remodeled Mat-Su Central's leased facility. The District has continued to invest in additional educational and technology-based programs, iTech Cyber Centers, and collaboration with the University of Alaska through the Mat-Su Middle College.



FY 2017 also marked the last year for lease payments for Fronteras Spanish Immersion Charter School as the Borough entered into a USDA loan to purchase their new building. As such, lease expenditures for their building moved to a debt service fund in FY 2018.

The District terminated the AdvancePath contract in FY 2018, and during that time also made a concerted effort to reduce advertising and printing costs, as well as other contracts that are not directly student related. Funding for security officers has gradually transitioned away from the General Fund and into grant funds starting in FY 2018. Another significant impact to this spending category occurred in FY 2022, due to the introduction of GASB 86, all long-term leases are now to be allocated to long-term debt and interest on long-term debt. That change moved all lease payments for the District out of other purchased services, and into different spending categories. This caused a significant decrease here, as shown in the graph. Other Purchased Services includes:

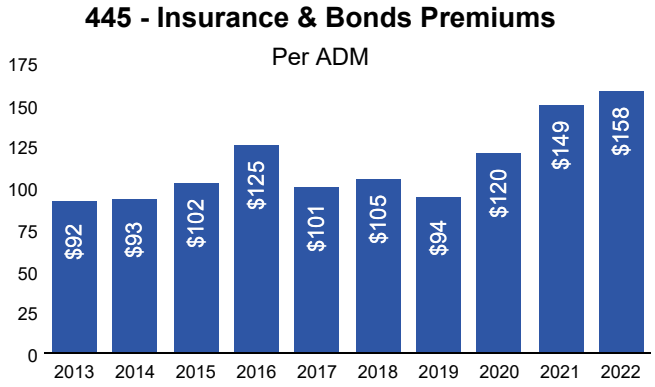
- Advertising Contracts
- Document Services Contracts
- Security Officers
- Service Agreements

Insurance and Bond Premiums

While national trends have shown an increase in insurance and bond premiums over the last few years, the District was able to maintain costs with only moderate increases prior to FY 2020. This becomes most apparent when looked at through a per ADM rate. However, with the addition of new facilities in FY 2016, and the large earthquake in FY 2019, and the wind event in FY 2022, the District did see increases to this expenditure type.

Insurance and bond premiums are driven by:

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

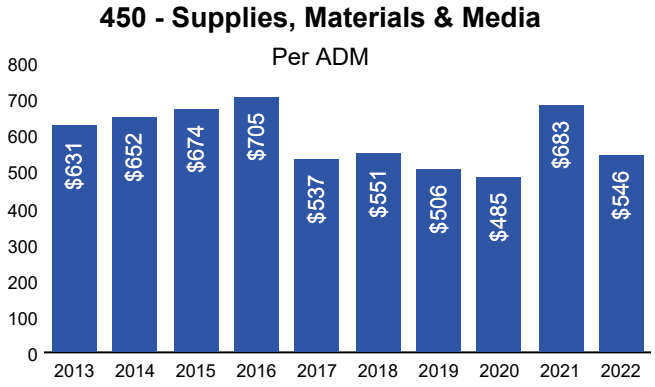


Supplies and Materials

The District utilizes enrollment metrics as a basis to equitably allocate non-personal service budgets to schools in order to provide resources for supplies and materials. This is also where curriculum purchased for the District is recorded. Expenditures were reduced in FY 2017 and FY 2018 based on reduced allocations.

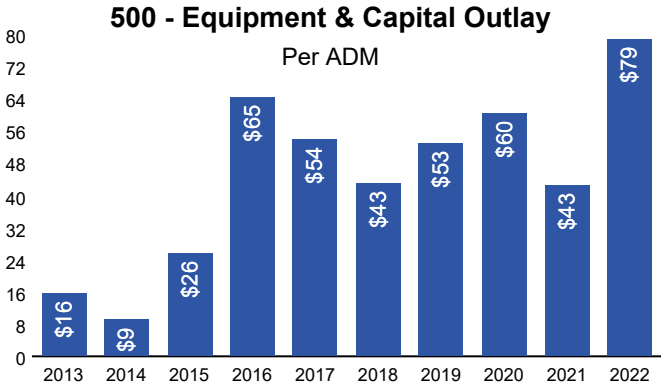
FY 2017, FY 2018, and FY 2019 also included year- end spending freezes which greatly impacted the amount spent in this area. There were no spending freezes, and a large curriculum purchase in FY 2021 contributed to the large jump seen in that year. Supplies and materials include:

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



Equipment and Capital Outlay

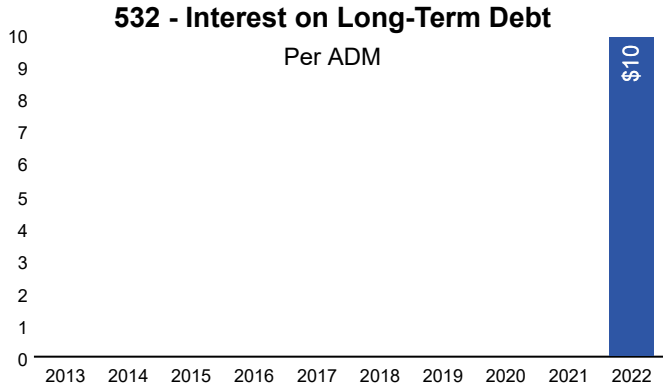
Equipment includes any tools or equipment $5,000 and greater. Capital outlays include facility upgrades, systems software, or land acquisition costs of at least $25,000. In FY 2016, FY 2017, and FY 2018, the District worked with the Borough and Twindly Bridge Charter to purchase the building site where that school is currently located. The increases depicted in the chart over those years detail the District's cost directly related to that purchase.



The increases in FY 2019 and FY 2020 are mainly attributed to the needs of the District resulting from damages incurred during the earthquake in FY 2019. In FY 2022 the District made purchases that included a server refresh, and equipment and hardware that supported internet services throughout the District that were eligible for E-Rate Category 2 reimbursement. Purchases included servers, computer and internet hardware, and boilers, as well as regularly scheduled and planned equipment replacements.

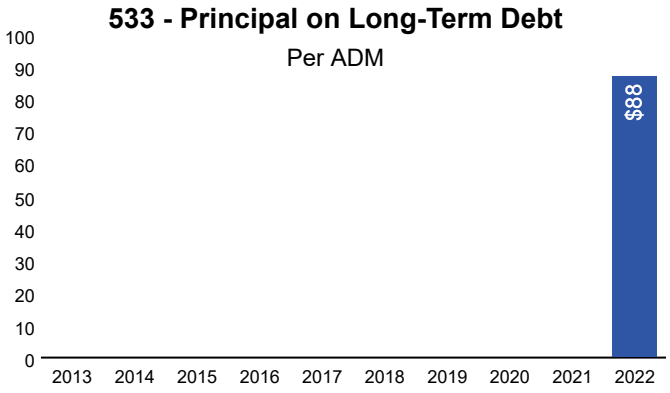
Interest on Long-Term Debt

In FY 2022, due to the introduction of GASB 86, all long-term leases that had previously been accounted for under other purchased services, are now to be allocated to long-term debt and interest on long-term debt. That change in accounting standards split all lease payments for the District between an estimated interest account and a principal account, in line with the assumption that if the District were able to purchase facilities outright it would. FY 2022 represents the first year this change in account was implemented, as such there is a corresponding reduction for these costs in the other purchased services.



Principal on Long-Term Debt

In FY 2022, due to the introduction of GASB 86, all long-term leases that had previously been accounted for under other purchased services, are now to be allocated to long-term debt and interest on long-term debt. That change in accounting standards split all lease payments for the District between an estimated interest account and a principal account, in line with the assumption that if the District were able to purchase facilities outright it would. FY 2022 represents the first year this change in account was implemented, as such there is a corresponding reduction for these costs in the other purchased services.



LONG-TERM FORECASTS

Fiscal forecasting is a method of long-range budgeting. It is a business tool used:

- To predict trends, shortfalls, and other possible fiscal surprises
- For planning and setting a baseline for future budgets
- To track changes and observe anomalies

Forecasts have a relatively short life span as more accurate and up to date data becomes available after a forecast has been completed and are most accurate when given a broad spectrum of assumptions vs. a more detailed model.

As the District continues to grow, expenditures may exceed revenues, resulting in a structural deficit. To arrive at a balanced budget the District must seek new revenue sources or reduce expenditures.

The following assumptions were used to create the Long-Term Forecasts unless otherwise noted in the forecast:

Revenue Assumptions

Following best practices, the District is outlining three separate revenue scenarios within the General Fund Long-Term Forecasts.

Scenario A - Pessimistic

- Borough funding at 6.3 mills with an annual increase to the tax base of 2% from FY 2025-FY 2028.
  - 2.5% is allocated to the Renewal and Replacement Fund.
- Base Student Allocation (BSA) maintained at $5,960, with no increase from FY 2025-FY 2028.
- No State one-time funds.
- All other revenues are maintained with no change.

Scenario B - Moderate

- Borough funding at 6.3 mills with an annual increase to the tax base of 3.5% from FY 2025-FY 2028.
  - 2.5% is allocated to the Renewal and Replacement Fund.
- Base Student Allocation (BSA) maintained at $5,960, with no increase from FY 2025-FY 2028.
- State one-time funds maintained at $340 per AADM.
- All other revenues are maintained with no change.

Scenario C – Optimistic

- Borough funding at 6.3 mills with an annual increase to the tax base of 5% from FY 2025-FY 2028.
  - 2.5% is allocated to the Renewal and Replacement Fund.
- Base Student Allocation (BSA) increases by $1,000 to $6,960 in FY 2025, with no increase from FY 2026-FY 2028.
- No State one-time funds.
- All other revenues are maintained with no change.

Expenditure Assumptions

Expenditures are maintained in all scenarios based on the assumptions listed below.

Personnel

- Staff funded through the ARP ESSER III Funds are reabsorbed into the General Fund in FY 2025 with the sunset of that grant.

Regular Salary Schedule Movement

- In FY 2024, salary schedules increase according to the negotiated agreement for each employee group as outlined below:
  - MLMA, and MSPA increased by 1.5%.
  - MSEA increased by 2%.

- All other employee groups are maintained with no increase.
- In FY 2025, salary schedules are maintained according to the negotiated agreement for each employee group with no increase to the schedules.
- Total certificated salaries increase by 4.3% annually for regular movement on the salary schedule.
- Total non-certificated salaries increase by 3.1% annually for regular movement on the salary schedule.

Benefits

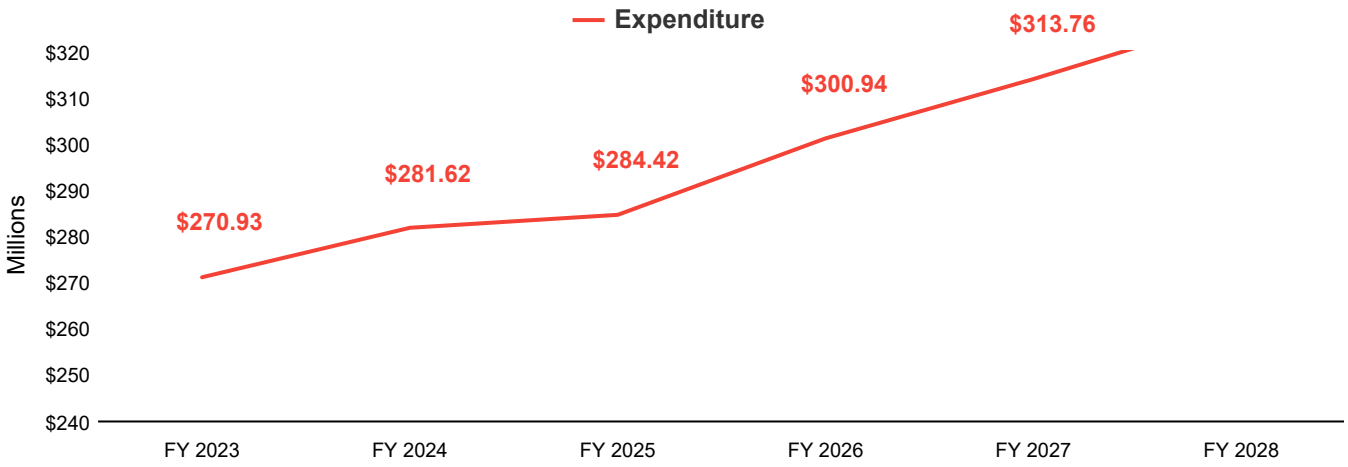
- Health insurance increases at an annual rate of 8%:
  - Increase is split 50/50 between the District and CEA employee groups.
  - Increase is split 90/10 between the District and MSEA, MLMA, MSPA, and Executive employee groups.
- All other deduction factors are maintained with any increase due to an increase in salary factors.
- Includes a reserve of 1% of total compensation and benefits, which was then adjusted for vacancies, attrition, leave without pay, and column movements.
- Excludes on-behalf payments.

Non-Personnel

- School site non-personnel budgets are maintained with zero increase or decrease.
- Department non-personnel budgets are maintained with zero increase or decrease.
- Utility rates are increase by 2.5% and applied to the annual average use from FY 2018, FY 2019, and FY 2021.
- Property and liability insurance increase at an annual rate of 25.0%.
- Transfers to other funds include a subsidy to the Student Transportation Fund and an annual transfer to Debt Service Fund based on each fund's long-term forecast.
- All other non-personnel accounts are maintained with no change.

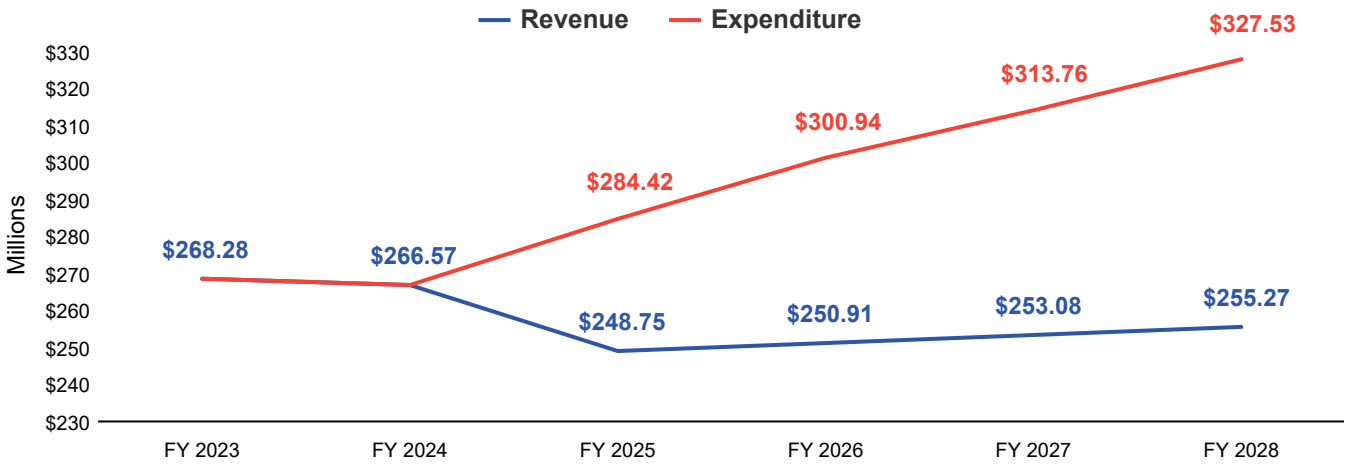
The tables on the following pages represent the scenarios as outlined for the General Fund through FY 2028. They include the FY 2023 Revised Budget with five years of projections. Long-term forecasts for the other funds within this document are included in the fund summaries.

General Fund Long-Term Forecast: Expenditure Summary



		FY 2023 Revised Budget	FY 2024 Adopted Budget	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection
Personnel							
310	Certificated Salaries	$ 99,612,957	$ 107,071,790	$ 116,716,776	$ 121,787,983	$ 127,087,702	$ 132,626,367
320	Non-Certificated Salaries	37,597,854	38,531,411	39,677,947	40,907,963	42,176,110	43,483,569
360	Employee Benefits	75,742,418	84,333,886	72,657,536	80,998,631	84,902,468	89,022,612
	Total Personnel	**$212,953,229**	**$229,937,087**	**$229,052,259**	**$243,694,577**	**$254,166,280**	**$265,132,548**
Non-Personnel							
410	Professional & Technical Services	10,416,976	9,833,883	9,833,883	9,833,883	9,833,883	9,833,883
420	Staff Travel	640,494	578,264	578,264	578,264	578,264	578,264
425	Student Travel	1,426,029	845,464	845,464	845,464	845,464	845,464
430	Utilities	2,818,194	2,352,459	2,411,270	2,471,552	2,533,341	2,596,675
435	Energy	5,979,134	5,886,113	6,033,266	6,184,098	6,338,700	6,497,168
440	Purchased Services	5,610,751	4,538,841	4,538,841	4,538,841	4,538,841	4,538,841
445	Insurance & Bond Premiums	3,600,976	4,421,201	5,526,501	6,908,126	8,635,158	10,793,948
450	Supplies & Materials	16,564,728	17,249,766	17,249,766	17,249,766	17,249,766	17,249,766
480	Stipends & Tuition (Student)	129,665	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-	-
490	Other Expenses	1,508,552	1,309,276	1,309,276	1,309,276	1,309,276	1,309,276
495	Indirect Cost	(2,005,950)	(1,966,178)	(1,251,812)	(1,251,812)	(1,251,812)	(1,251,812)
500	Capital Outlay	-	-	-	-	-	-
510	Equipment Over $5,000	1,411,346	1,242,243	1,242,243	1,242,243	1,242,243	1,242,243
520	Land Expense	-	-	-	-	-	-
532	Interest On Long Term Debt	256,944	142,515	142,515	142,515	142,515	142,515
533	Principal On Long Term Debt	1,643,107	1,689,183	1,689,183	1,689,183	1,689,183	1,689,183
540	Capitalized Software	-	-	-	-	-	-
	Total Non-Personnel	**$ 50,000,946**	**$ 48,123,030**	**$ 50,148,661**	**$ 51,741,400**	**$ 53,684,823**	**$ 56,065,415**
Total Expenses		**$262,954,175**	**$278,060,117**	**$279,200,920**	**$295,435,977**	**$307,851,103**	**$321,197,963**
250	Transfer From Other Funds	(10,500,000)	-	5,223,866	5,503,498	5,904,555	6,334,890
550	Transfer To Other Funds	18,479,564	3,563,203	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-	-
Grand Total		**$270,933,739**	**$281,623,320**	**$284,424,786**	**$300,939,475**	**$313,755,658**	**$327,532,853**

General Fund Long-Term Forecast: Scenario A - Pessimistic

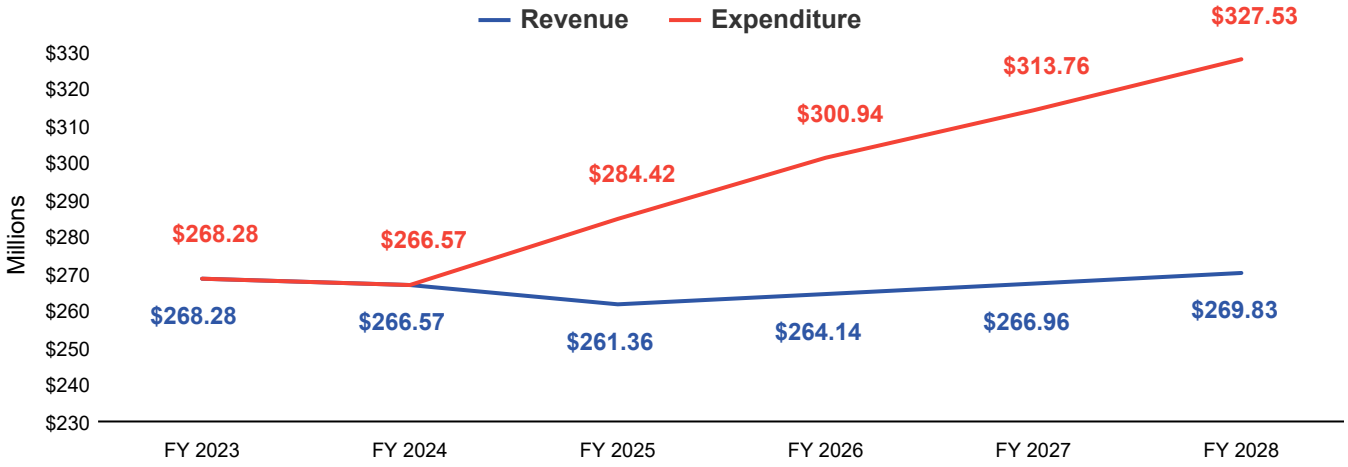


	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenue	268,281,005	266,571,755	248,748,532	250,905,400	253,080,401	255,274,397
Expenditure	268,281,005	266,571,755	284,424,785	300,939,474	313,755,657	327,532,852
Excess (Deficit)	**-**	**-**	**(35,676,253)**	**(50,034,074)**	**(60,675,256)**	**(72,258,455)**

Revenue Assumptions:

- Enrollment increases annually by 1%.
- Intensive Count maintained at 590.
- Borough funding at 6.3 mills with an annual increase to the tax base of 2% from FY 2025-2028.
  - 2.5% is allocated to the Renewal and Replacement fund.
- State BSA maintained at $5,960 with no increase or decrease.
- All other revenue maintained with no increase or decrease.

General Fund Long-Term Forecast: Scenario B - Moderate

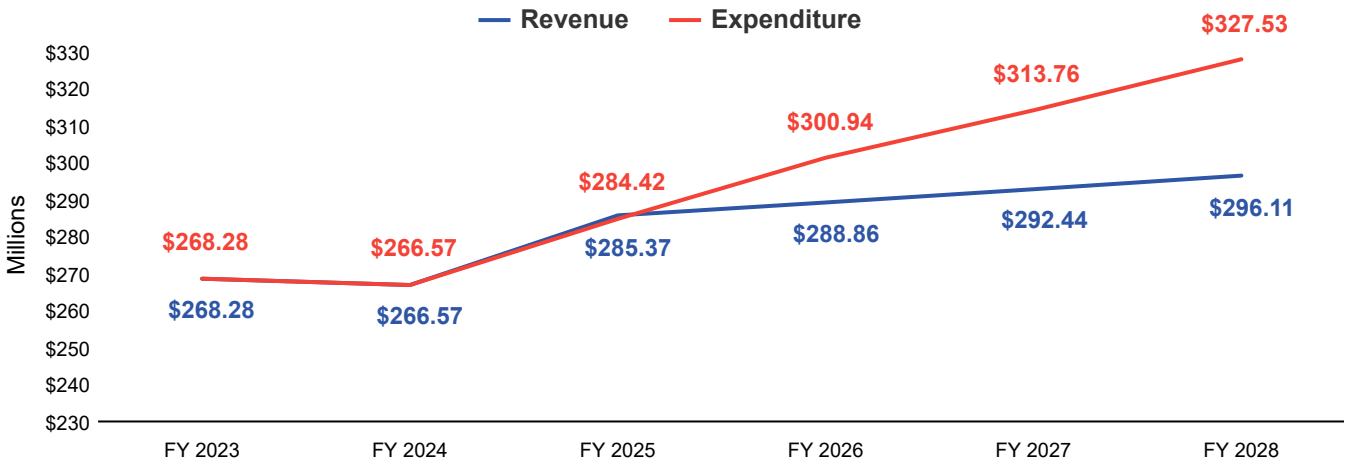


	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenue	268,281,005	266,571,755	261,362,627	264,136,788	266,959,393	269,829,381
Expenditure	268,281,005	266,571,755	284,424,785	300,939,474	313,755,657	327,532,852
Excess (Deficit)	**-**	**-**	**(23,062,158)**	**(36,802,686)**	**(46,796,264)**	**(57,703,471)**

Revenue Assumptions:

- Enrollment increases annually by 1%.
- Intensive Count maintained at 590.
- Borough funding at 6.3 mills with an annual increase to the tax base of 3.5% from FY 2025-2028.
  - 2.5% is allocated to the Renewal and Replacement fund.
- State BSA maintained at $5,960 with no increase or decrease.
- State one-time funding maintained at $340 per AADM (approximately $12 million).
- All other revenue maintained with no increase or decrease.

General Fund Long-Term Forecast: Scenario C - Optimistic



	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Revenue	268,281,005	266,571,755	285,372,667	288,857,954	292,438,047	296,114,554
Expenditure	268,281,005	266,571,755	284,424,785	300,939,474	313,755,657	327,532,852
Excess (Deficit)	**-**	**-**	**947,882**	**(12,081,520)**	**(21,317,610)**	**(31,418,298)**

Revenue Assumptions:

- Enrollment increases annually by 1%.
- Intensive Count maintained at 590.
- Borough funding at 6.3 mills with an annual increase to the tax base of 5% from FY 2025-2028.
  - 2.5% is allocated to the Renewal and Replacement fund.
- State BSA increases by $1,000 to $6,960 in FY 2025 and is maintained thereafter.
- All other revenue maintained with no increase or decrease.

OTHER POSTEMPLOYMENT BENEFIT (OPEB) OBLIGATIONS

General Information about the Defined Benefit (DB) Plans

District employees participate in two defined benefit (DB) pension plans. The Teachers' Retirement System (TRS) is a cost sharing, multiple-employer plan, which covers teachers and other eligible participants. The Public Employees' Retirement System (PERS) is a cost sharing multiple-employer plan, which covers eligible state and local government employees, with the exception of teachers. Both plans were established and are administered by the State of Alaska to provide pension, post-employment healthcare, death, and disability benefits. Benefit and contribution provisions are established by State law and may be amended only by the State Legislature.

Both plans are included in the Annual Comprehensive Financial Reports that include financial statements and other Required Supplementary Information (RSI). Those reports are available via the internet at http://doa.alaska.gov/drb. Actuarial valuation reports, audited financial statements, and other detailed plan information are also available on this website.

The plans have three tiers of employees, based on entry date. For all tiers within the DB pension plans, full retirement benefits are calculated using a formula comprised of a multiplier times the average monthly salary (AMS) times the number of years of service. The multiplier is increased at longevity milestone markers for most employees. The tiers within the plans establish differing criteria regarding normal retirement age, early retirement age, and the criteria for calculation of AMS, COLA adjustments, and other OPEB benefits. A complete benefit comparison chart is available at the website noted above.

Both PERS and TRS DB Plans were closed to new entrants on June 30, 2006. New employees hired after that date participate in the PERS/TRS Defined Contribution (DC) Plans.

Historical Context and Special Funding Situation

Historically, the TRS plan has been a cost-sharing plan; while originally, PERS was an agent-multiple- employer plan. In April 2008, the Alaska Legislature passed legislation converting the PERS agent multiple- employer plan to a cost-sharing plan with an effective date of July 1, 2008. In connection with this conversion, the State of Alaska passed additional legislation which statutorily capped the employer contribution rate for both plans, established a state funded "on-behalf" contribution (subject to funding availability), and required that employer contributions be calculated against all PERS/TRS eligible wages, including wages paid to participants of the PERS/TRS defined contribution plans.

Alaska Statutes 14.25.085 and 39.35.255 require the State of Alaska to contribute to the plans an amount such that, when combined with the employer contribution, is sufficient to pay each plans' past service liability contribution rates as adopted by the Alaska Retirement Management Board. As such, both plans are considered to be in a special funding situation as defined by GASB, and management has recorded all pension related liabilities, deferred inflows/outflows, and disclosures on that basis. The District records the related "on-behalf" contributions as revenue and expense or expenditures as prescribed by GAAP, pursuant to the relevant basis of accounting based on fund type.

It is important to note that the Alaska Legislature has the power and authority to change the aforementioned statutes through the legislative process.

Employee Contribution Rates

District PERS employees are required to contribute 6.75% of their annual covered salary (9.60% for employees on a nine-month payment contract). Teachers and other certificated employees are required to contribute 8.65% of annual covered salary for TRS.

Employer and Other Contribution Rates

There are several contribution rates associated with the pension, healthcare contributions, and related liabilities. These amounts are calculated on an annual basis.

Employer Effective Rate: This is the contractual employer pay-in rate. Under current legislation, this rate is statutorily capped at 22% of eligible wages for PERS and 12.56% of eligible wages for TRS, subject to a wage floor, and other termination events. These rates are applied to all PERS/TRS participating wages, respectively, including those wages attributable to employees in the defined contribution plan. Contributions derived from the defined contribution employee payroll are referred to as the Defined Benefit Unfunded Liability or DBUL contribution.

ARM Board Adopted Rate: This is the rate formally adopted by the Alaska Retirement Management Board. This rate is actuarially determined and used to calculate annual plan funding requirements, without regard to the statutory rate cap or the GASB accounting rate. Prior to July 1, 2015, there were no constraints or restrictions on the actuarial cost method or other assumptions used in the ARM Board valuation. Effective July 1, 2015, the Legislature required the ARM Board to adopt employer contribution rates for past service liabilities using a level percent of pay method over a closed 25-year term, which ends in 2039. This change results in lower ARM Board Rates than previously adopted.

State Contribution Rate: This is the rate paid in by the State as an on-behalf payment under the current statute. The statutes require the State to contribute, based on funding availability, an on-behalf amount equal to the difference between the ARM Board Rate and the Employer Effective Rate. In the governmental fund financial statements, on-behalf contribution amounts have been recognized as additional revenues and expenditures. In the government-wide financial statements, the on-behalf amounts reflect revenue and expenditure only during the measurement period in which the plan recognizes the payments, resulting in a significant timing difference between the cash transfers and revenue and expenditure recognition.

Contribution rates for the year ended June 30, 2022, were determined in the June 30, 2020, actuarial valuation. These rates are outlined in the tables below.

PERS	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
Pension	14.57%	26.58%	8.85%
Postemployment Healthcare	7.43%	4.27%	-%
Total PERS Contribution Rates	**22.00%**	**30.85%**	**8.85%**

TRS	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
Pension	5.65%	27.07%	17.91%
Postemployment Healthcare	6.91%	3.40%	-%
Total TRS Contribution Rates	**12.56%**	**30.47%**	**17.91%**

In 2022, the District was credited with the following contributions to the pension plans:

PERS	District FY 2021 Measurement Period	District FY 2022 Measurement Period
Employer Contributions	3,464,212	4,067,247
Non-employer Contributions (On-Behalf)	2,338,553	3,022,315
Total PERS Contributions	**$5,802,765**	**$7,089,562**

TRS	District FY 2021 Measurement Period	District FY 2022 Measurement Period
Employer Contributions	4,529,984	3,754,610
Non-employer Contributions (On-Behalf)	17,889,178	17,841,542
Total TRS Contributions	**$22,419,162**	**$21,596,152**

Additionally, employee contributions to the plan totaled $714,591 for PERS and $4,447,233 for TRS during the District fiscal year.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.

As of June 30, 2022, the District reported a liability for its proportionate share of the net pension liability (NPL) that reflected a reduction for State pension provided to the District. The amount recognized by the District for its proportional share, the related State portion, and the total portion of the net pension liability that was associated with the District totaled $84,480,332 for the Public Employee Retirement System (PERS) and $265,326,725 for the Teachers Retirement System (TRS).

Net Pension Liability (NPL)	PERS	TRS
District's Proportionate Share	59,753,834	97,001,062
State's Proportionate Share	24,726,498	168,325,663
Total NPL for District Associated Costs	**$84,480,332**	**$265,326,725**

The total pension liability for the June 30, 2021, measurement date was determined by an actuarial valuation as of June 30, 2020, rolled forward to June 30, 2021, to calculate the net pension liability as of that date. The District's proportion of the net pension liability is based on the ratio of the present value of the projected future contributions for each employer to the present value of project future contributions to the plan for the fiscal years 2021 to 2039. As of the June 30, 2021, measurement date, the District's proportion for PERS was 1.01258%, which was a decrease of 0.03243% from its proportion measured as of June 30, 2020. At the June 30, 2021, measurement date, the District's proportion for TRS was 4.77105%, which was a decrease of 0.37089% from its proportion measured as of June 30, 2020.

CAPITAL IMPROVEMENT PLAN FUNDS

A capital project fund is 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 the Districts Capital Improvement Plan (CIP) projects fund.

The Borough is responsible for providing for new school construction, debt service, and major maintenance of buildings for the District. All bonded debt and Borough-managed capital project funds are accounted for by the Borough. As such the District has no debt obligations, and all debt resides with the Borough. As of June 30, 2021, the Borough's FY 2021 Annual Comprehensive Financial Report (the most recent year for which information is available) recorded the School Projects Capital Project Fund - Balance Sheet with Total Assets of $34,218,733. The Borough's Annual Comprehensive Financial Report is available at https://transparency.matsugov.us/pages/financial-information.

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 five funds to track these designated grants from the State Legislature: Funds 243, 244, 503, 504, and 505. Designated Legislative Grants are grants that are specific 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

Each year in October, department heads and school principals submit capital project requests to administration. By the end of January, and after a thorough review and scoring of the capital project requests, the highest scoring projects are submitted to the State through the CAPSIS system. The Legislature deliberates and funding for any approved requests are signed into law. The corresponding grant award notifications are sent over the summer months, and resources are made available for the following fiscal year. The resources made available by these grant awards are able to be carried over from year to year until the award is fully expended or until the purpose for which the grant was awarded has been accomplished. Due to the State's current fiscal climate, no capital project funding requests were approved by the Legislature in FY 2019, FY 2021, FY 2022, or FY 2023, and none are anticipated for FY 2024.

Capital Projects

In June 2010, the School Board established its own capital projects fund, which is separate from the bond projects and fully administered by the District. The establishment of this fund allowed for an annual review of projects resulting in assets with a useful life of more than one year and a minimum cost of $25,000. Resources to fund these capital projects comes from remaining, one-time funds which are transferred from the General Fund in years when the school district has sufficient resources, after the School Board has voted to transfer funds to support specific projects. If there are insufficient resources available, funding for capital projects will not be approved for that year.

Based on criteria established on June 16, 2010, the District designated the Superintendent and/or designee to manage the capital projects fund in a manner which is most beneficial to the District. The Superintendent and/or designee has the authority to move funds within the fund based on need or if any projects come in under budget. The District's deferred maintenance schedule, scoring and capital project evaluation process determine the prioritization of capital projects authorized within the fund. A summary of the District's projects can be found at https://www.matsuk12.us/Page/48056. This website includes information on the life span, replacement schedules, and associated costs for the District's capital forecast.

Some projects and planned expenditures accounted for within the capital projects fund were not eligible for capitalization, so after a thorough review in FY 2020, the projects and resources within the fund were divided. The non-capitalizable project costs and associated resources were transferred to a Renewal and Replacement Fund, 395, while the capital project costs and associated resources were transferred to a new Capital Improvement Plan Fund, 500. The adoption of these two new funds took place on January 20, 2021, with the approval of Resolution 21-002.

In order to facilitate the completion of Houston High school, the District transferred $5.9 million in FY 2020, and another $6 million in FY 2021 to the Borough. This was reappropriated back to the District in February of 2022. On March 2, 2022, the District adopted Resolution 22-006, which reallocated that $11.9 million to the Capital Projects Fund for the design and initial construction costs of a new building for Mat-Su Central School, the District's main correspondence program and largest school. Mat-Su Central has been leasing space for the past 30 years.

In FY 2021, the District also moved $10 million from the General Fund to the Renewal and Replacement fund to support the 5-year technology roadmap. There was another significant change to District operations in these funds with resolution 22-002, adopted January 20, 2022, which committed 2.5% of the FY 2022 Local Appropriation to the Renewal and Replacement fund. This was done in order for the District to meet the requirements of the Governmental Accounting Standards Board (GASB). As a special revenue fund, it must have a dedicated revenue source. Statement No. 54 of GASB requires that a substantial portion of all the inflows reported in a special revenue fund be from revenues that are restricted or committed for specified purposes. For FY 2024, the District is appropriating 3%, or $2.34 million of the local contribution for these purposes, which fulfills that requirement.

As the Renewal and Replacement fund is the only project-based fund that impacts the FY 2024 Adopted Budget, it is the only one shown in this document. The following list shows all projects within the Renewal and Replacement fund that are included for FY 2024.

	FY 2022 Actuals	FY 2023 Spring Revision	FY 2024 Adopted Budget
0200 - Flooring	8,161	396,480	232,460
0204 - Code Compliance	-	220,100	220,100
0208 - IT Upgrades	19,232	1,360,717	1,360,717
0217 - Facility Library Upgrades	-	-	73,233
0220 - Parking Lot Refresh	69,242	270,456	136,529
0222 - Exterior Upgrades	48,648	245,646	195,000
0226 - Road & Field Refresh	-	-	51
0229 - Fencing/Security Upgrade	6,165	19,188	-
0234 - MCS Software Technology Refresh	-	7,575	7,575
0263 - Classroom Expansion	160,375	843,483	557,776
0270 - Building Equipment & Security	28,904	439,197	405,945
0272 - WMS Computer Code/Common Space	-	27,246	27,246
0277 - Mechanical Electrical & Plumbing	98,639	549,620	277,559
0278 - Comm Room Improvements	-	5,230	5,230
0282 - Classroom Technology Refresh	667,353	948,109	3,222,655
0286 - Student Information System	-	-	-
0287 - Energy Improvements	47,795	64,985	25,845
0288 - Lunch Tables	-	662	662
0289 - Restroom Refresh	-	140,000	129,900
0293 - Life Safety Systems	101,629	87,037	85,447
0295 - Furnishing Renewal & Replacement	15,183	28,747	28,737
0297 - Roof Refresh	-	277,168	36,722
Grand Total	**$1,271,327**	**$5,931,646**	**$7,029,389**

Fund		Project	FY 2024 Budget	Estimated Completion
243		**MSBSD DIRECT SMALL LEGISLATIVE GRANTS**	**$-**	
	0804	AMC EXANDING MULTI-AGE PRGRAMS	-	Complete
	0805	CREATING COMMUNITY RESPONSE	-	Complete
	0806	LIBRARY & MEDIA UPGRADES	-	Complete
	0807	LIBRARY & TECHNICAL UPGRADES	-	Complete
244		**MSBSD DIRECT LARGE LEGISLATIVE GRANTS**	**$-**	
	0808	NATIONAL MATH SCIENCE INITIATIVE	-	Complete
500		**CAPITAL IMPROVEMENT PLANNING FUND (CIP)**	**$3,336,624**	
	0204	ADA COMPLIANCE	80,619	Ongoing
	0213	VEHICLE & EQUIPMENT REFRESH	161,393	Ongoing
	0216	PE & PLAYGROUND REFRESH	150,000	Ongoing
	0221	CHARTER SCHOOL PROJECTS	85,000	Ongoing
	0222	EXTERIOR PAINT CURB APPEAL	-	Ongoing
	0226	ROAD & FIELD REFRESH	212,501	FY 2024
	0229	FENCING & SECURITY UPGRADE	85,000	Complete
	0260	WATER & SEWER REFRSH	10	Ongoing
	0263	CLASSROOM EXPANSION	9,292	Ongoing
	0270	BUILDING EQUIPMENT & SECURITY	652,258	Ongoing
	0271	FLEET VEHICLE REFRESH	224,698	Ongoing
	0277	MECHANICAL, ELECTRICAL, & PLUMBING	236,175	Ongoing
	0287	ENERGY IMPROVEMENTS	21,161	Ongoing
	0296	AUDIO & VISUAL SYSTEMS	-	Complete
	0298	PJMSS RENOVATIONS	300,139	Complete
	0300	NEW SCHOOL CONSTRUCTION FF&E	-	Ongoing
	0301	NEW SCHOOL CONSTRUCTION BUILDING	1,118,378	Ongoing
	0343	HOUSTON SCHOOL REPLACEMENT	-	2025
503		**SMALL LEGILSLATIVE GRANTS**	**$1,424,709**	
	0343	HOUSTON SCHOOL REPLACEMENT	1,424,709	FY 2024
	0447	LPW447 IDE PLAYGROUND	-	Complete
	0450	LPW450 BLE PLAYGROUND	-	Complete
	0457	LPW457 SWE LIBRARY & TECHNOLOGY UPGRADES	-	Complete
	0461	LPW461 VPH LIBRARY & TECHNOLOGY UPGRADES	-	Complete
	0469	LPW469 SSE LIBRARY & TECHNOLOGY UPGRADES	-	Complete
	0473	LPW473 KNE LIBRARY & TECHNOLOGY UPGRADES	-	Complete
	0476	LPW476 SWE LIBRARY & TECHNOLOGY UPGRADES	-	Complete
	0479	LPW479 VPS LIBRARY & TECHNOLOGY UPGRADES	-	Complete
	0480	LPW480 ACC LIBRARY & TECHNOLOGY UPGRADES	-	Complete
	0481	LPW481 FRC LIBRARY & TECHNOLOGY UPGRADES	-	Complete
	0482	LPW482 BTC LIBRARY & TECHNOLOGY UPGRADES	-	Complete
	0485	LPW485 PHS LIBRARY & TECHNOLOGY UPGRADES	-	Complete
	0488	LPW488 BTC LIBRARY	-	Complete
	0490	LPW490 DW NETWORK INFRASTRUCTURE	-	Complete
	0493	LEG493 PPE EQUIPMENT & SUPPLIES	-	Complete
	0494	LEG494 WHSE IMPROVEMENTS	-	Complete
	0495	LEG495 GBE SCHOOL EQUIPMENT	-	Complete
	0496	LEG496 MNC SECURITY & FACILITY	-	Complete
	0497	LEG497 BTC LIBRARY	-	Complete
	0498	LEG498 BTE SCHOOL EQUIPMENT & IMPROVEMENTS	-	Complete
	0499	LEG499 BLE SCHOOL EQUIPMENT & IMPROVEMENTS	-	Complete
	0500	LEG500 GVS SCHOOL EQUIPMENT & IMPROVEMENTS	-	Complete
	0501	LEG501 WHS SPORTS EQUIPMENT	-	Complete
	0502	LEG502 AMC SCHOOL SCIENCE EQUIPMENT	-	Complete
	0506	LEG506 BHS SCHOOL EQUIPMENT & IMPROVEMENTS	-	Complete
	0507	LEG507 FRC COMPUTER LABS	-	Complete
	0508	LEG508 STE SCHOOL EQUIPMENT & IMPROVEMENTS	-	Complete
	0510	LEG510 BLE LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	Complete

Fund		Project	FY 2024 Budget	Estimated Completion
	0511	LEG511 GBE LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	Complete
	0512	LEG512 HHS LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	Complete
	0513	LEG513 HMS LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	Complete
	0514	LEG514 KNE LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	Complete
	0515	LEG515 MLE LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	Complete
	0516	LEG516 AMC LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	Complete
	0517	LEG517 MNC LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	Complete
	0518	LEG518 SVS LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	Complete
	0519	LEG519 TCE LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	Complete
	0520	LEG520 WLE LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	Complete
	0522	PW522 KNE SEPTIC REPAIR	-	Complete
	0523	LEG523 WMS OUTDOOR RECREATIONAL FACILITIES	-	Complete
	0524	LEG524 GVS GYM FLOOR UPGRADE	-	Complete
	0533	LEG533 GVS VAN	-	Complete
	0534	LEG534 AMC STEM EQUIPMENT & MATERIALS	-	Complete
	0535	LEG535 MNC CRISIS PREPAREDNESS	-	Complete
	0536	LEG0536 BLE DIGITAL LITERACY	-	Complete
	0537	LEG 537 BLE INDOOR PE EQUIPMENT	-	Complete
	0538	LEG0538 BTE PORT LABS & IPADS	-	Complete
	0539	LEG539 GBE LIBRARY & TECHNOLOGY UPGRADES UPGR	-	Complete
	0540	LEG540 MLE LIBRARY & TECHNOLOGY UPGRADES UPGR	-	Complete
	0541	LEG541 KNE LIBRARY & TECHNOLOGY UPGRADES UPGR	-	Complete
	0548	LEG548 CWE OUTDOOR SIGNAGE	-	Complete
	0550	LEG542 PHS SWIM SCOREBOARD	-	Complete
	0551	PW 551 BTE SIDEWALK	-	Complete
	0563	PW563 MSD SECURITY UPGRADES	-	Complete
	0567	PW567 CTHS FIRE SAFETY SYSTEM	-	Complete
540		**CAPITAL IMPROVEMENT PLAN FUND (CIP)**	**$-**	
	0200	FLOORING	-	Moved to Other Funds
	0204	ADA COMPLIANCE	-	Moved to Other Funds
	0208	DISTRICT WIDE IT UPGRADES	-	Complete
	0210	ADMINISTRATIVE BUILDING REMODEL	-	Complete
	0220	PARKING LOT REFRESH	-	Moved to Other Funds
	0221	CHARTER SCHOOL FF&E	-	Moved to Other Funds
	0222	EXTERIOR PAINT CURB APPEAL	-	Moved to Other Funds
	0223	FACILITIES SHED & SNOW SHIELD	-	Complete
	0224	DW ELECTRONIC SIGNAGE	-	Complete
	0229	FENCING & SECURITY UPGRADE	-	Moved to Other Funds
	0234	MCS SOFTWARE TECHNOLOGY REFRESH	-	Complete
	0238	DW TECHNOLOGY EQUIPMENT REPLACE & REFRESH	-	Complete
	0261	DATA CENTER FIRE ALARM	-	Complete
	0262	DW FIRE SPRINKLER REPLACEMENT	-	Complete
	0263	CLASSROOM EXPANSION	-	Moved to Other Funds
	0265	DW DISASTER RECOVERY NETWORK	-	Complete
	0266	DW EMERGENCY GENERATORS	-	Complete
	0270	SAFETY & SECURITY UPGRADES	-	Moved to Other Funds
	0271	FLEET VEHICLE REFRESH	-	Complete
	0272	WMS COMPUTER CODE COMMON SPACE	-	Complete
	0277	DW MECHANICAL ELECTRICAL & WATER FACILITIES	-	Moved to Other Funds
	0278	DW COMMUNICATION ROOM IMPOVEMENTS	-	Complete
	0279	BHS ADVANCE PATH FACILITY CONSTRUCTION	-	Complete
	0280	CHARTER SAFETY & SECURITY IMPROVEMENTS	-	Complete
	0281	MZE EIFS & TILE	-	Complete
	0282	CLASSROOM TECHNOLOGY REFRESH	-	Moved to Other Funds
	0284	BLE WATER SYSTEM IMPROVEMENTS	-	Complete
	0286	STUDENT INFORMATION SYSTEM	-	Complete

Fund		Project	FY 2024 Budget	Estimated Completion
	0287	ENERGY IMPROVEMENTS	-	Moved to Other Funds
	0288	DW LUNCH TABLE REFRESH	-	Moved to Other Funds
	0289	DW ENTRY AND RESTROOM IMPROVEMENTS	-	Moved to Other Funds
	0290	BHS STORAGE BUILDING DEMOLITION	-	Complete
	0291	DW CTE EQUIPMENT REPLACE & REFRESH	-	Complete
	0293	FIRE SECURITY CODE COMPLIANCE	-	Complete
	0294	TENNIS COURT REFRESH	-	Complete
	0295	FURNISHING RENEWAL & REPLACEMENT	-	Moved to Other Funds
	0296	GYM AUDIO	-	Moved to Other Funds
	0297	TKE ROOF REPAIR REPLACE	-	Moved to Other Funds
	0298	PJMS RENOVATIONS	-	Moved to Other Funds
550		**DISASTER RELIEF FUND**	**$-**	
	0572	DEBRIS REMOVED (EARTHQUAKE)	-	Complete
	0573	EXTRA EXPEDITED SHIPPING (EARTHQUAKE)	-	Complete
	0575	DEMOS CODE COMP CONSTRUCTION (EARTHQUAKE)	-	Complete
	0577	PROFESSIONAL FEE (EARTHQUAKE)	-	Complete
	0578	EARTHQUAKE RECOVERY OTHER (EARTHQUAKE)	-	Complete
	0579	ATHLETIC FIELD BUILDING LANDSCAPING (EARTHQUAKE)	-	Complete
	0580	PRESERVATION OF PROPERTY (EARTHQUAKE)	-	Complete

MATANUSKA SUSITNA
BOROUGH SCHOOL DISTRICT

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General Fund

MATANUSKA SUSITNA
BOROUGH SCHOOL DISTRICT

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HISTORIC REVENUE SUMMARY
REVENUE BY OBJECT - INCLUDING ON-BEHALF PAYMENTS

Fund 100 - General Fund

		FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Revised Budget	FY 2024 Budget	Change From FY 2023
011	Borough Appropriation	$ 60,665,932	$ 62,310,148	$ 76,091,806	$ 68,929,199	$ 71,389,589	$ 2,460,390
020	Paid Meals	-	-	-	-	-	-
030	Earnings On Investments	29	8	-	-	-	-
040	Facility Use Fees	86,804	27,521	55,211	100,000	125,000	25,000
046	Other Local Revenue	276,515	456,335	249,174	50,000	192,500	142,500
047	E Rate Reimbursement	1,344,024	1,439,607	1,383,260	965,173	635,411	(329,762)
049	Accrual Transfer In	-	-	-	-	-	-
050	State Foundation Program	170,211,256	173,584,717	172,949,037	171,360,543	169,513,635	(1,846,908)
056	Trs On-Behalf Of Revenue	17,889,178	17,841,542	18,654,054	12,096,936	13,870,000	1,773,064
057	Pers On-Behalf-Of Revenue	2,338,553	3,022,315	2,954,311	1,055,796	1,181,489	125,693
065	Student Transportation	-	-	-	-	-	-
090	Other State Revenue	4,001,741	64,408	59,289	7,832,297	24,140,696	16,308,399
100	Federal Revenue Direct	217,486	190,673	127,416	-	-	-
150	Federal Revenue Thru State	18,384	501,424	863,489	500,000	500,000	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-
200	Revenue From Other Sources	456,975	531,627	357,459	471,900	75,000	(396,900)
Total Revenue		**$ 257,506,877**	**$ 259,970,325**	**$ 273,744,506**	**$ 263,361,844**	**$ 281,623,320**	**$ 18,261,476**
015	Budgeted Use Of Fund Balance	-	-	-	200,000	-	(200,000)
250	Transfer From Other Funds	-	-	-	-	-	-
Grand Total		**$ 257,506,877**	**$ 259,970,325**	**$ 273,744,506**	**$ 263,561,844**	**$ 281,623,320**	**$ 18,061,476**

HISTORIC REVENUE SUMMARY
REVENUE BY OBJECT - EXCLUDING ON-BEHALF PAYMENTS

Fund 100 - General Fund

		FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Revised Budget	FY 2024 Budget	Change From FY 2023
011	Borough Appropriation	$ 60,665,932	$ 62,310,148	$ 76,091,806	$ 68,929,199	$ 71,389,589	$ 2,460,390
020	Paid Meals	-	-	-	-	-	-
030	Earnings On Investments	29	8	-	-	-	-
040	Facility Use Fees	86,804	27,521	55,211	100,000	125,000	25,000
046	Other Local Revenue	276,515	456,335	249,174	50,000	192,500	142,500
047	E Rate Reimbursement	1,344,024	1,439,607	1,383,260	965,173	635,411	(329,762)
049	Accrual Transfer In	-	-	-	-	-	-
050	State Foundation Program	170,211,256	173,584,717	172,949,037	171,360,543	169,513,635	(1,846,908)
065	Student Transportation	-	-	-	-	-	-
090	Other State Revenue	4,001,741	64,408	59,289	7,832,297	24,140,696	16,308,399
100	Federal Revenue Direct	217,486	190,673	127,416	-	-	-
150	Federal Revenue Thru State	18,384	501,424	863,489	500,000	500,000	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-
200	Revenue From Other Sources	456,975	531,627	357,459	471,900	75,000	(396,900)
Total Revenue		**$ 237,279,146**	**$ 239,106,468**	**$ 252,136,141**	**$ 250,209,112**	**$ 266,571,831**	**$ 16,362,719**
015	Budgeted Use Of Fund Balance	-	-	-	200,000	-	(200,000)
250	Transfer From Other Funds	-	-	-	-	-	-
Grand Total		**$ 237,279,146**	**$ 239,106,468**	**$ 252,136,141**	**$ 250,409,112**	**$ 266,571,831**	**$ 16,162,719**

HISTORIC EXPENDITURE SUMMARY
EXPENDITURE BY FUNCTION - INCLUDING STATE OF ALASKA ON-BEHALF REVENUES

Fund 100 - General Fund

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Revised Budget	FY 2024 Budget	Change From FY 2023
110 REGULAR EDUCATION INSTRUCTION	$ 102,765,919	$ 111,321,182	$ 100,891,744	$ 113,162,008	$ 118,015,948	$ 4,853,940
200 SPECIAL EDUCATION: INSTRUCTION	40,592,745	42,572,756	41,829,510	40,760,388	44,544,270	3,783,882
220 SPECIAL EDUCATION: SUPPORT	16,421,292	17,473,659	17,843,647	18,960,701	21,191,104	2,230,403
300 SUPPORT SERVICES: STUDENTS	9,869,923	10,609,667	9,882,903	10,329,738	11,926,475	1,596,737
350 SUPPORT SERVICES: INSTRUCTION	10,629,096	8,937,896	8,403,541	10,849,767	11,545,068	695,301
400 SCHOOL ADMINISTRATION	10,243,718	11,055,851	11,264,363	11,083,266	12,315,051	1,231,785
450 SCHOOL ADMINISTRATIVE SUPPORT	9,920,727	10,023,919	10,627,957	10,906,327	11,295,551	389,224
510 DISTRICT ADMINISTRATION	1,744,495	1,349,829	1,395,820	1,571,641	1,203,514	(368,127)
550 DISTRICT ADMINISTRATIVE SUPPORT	13,271,775	13,845,450	12,678,697	14,056,136	14,618,954	562,818
600 OPERATIONS & MAINTENANCE	24,432,778	24,476,475	22,952,718	24,838,232	25,387,595	549,363
700 STUDENT ACTIVITIES	3,408,702	3,571,277	3,788,787	4,501,171	4,131,240	(369,931)
760 STUDENT TRANSPORTATION: TO/ FROM SCHOOL	-	(75)	(567)	-	-	-
780 COMMUNITY SERVICES	-	142	5,255	34,850	53,650	18,800
790 FOOD SERVICE	(7,850)	(862)	(6,211)	-	-	-
850 DEBT SERVICE	-	-	1,841,675	1,900,051	1,831,698	(68,353)
880 CAPITAL IMPROVEMENT PROJECTS	13,500	-	-	-	-	-
Total Expenditures	**$ 243,306,820**	**$ 255,237,166**	**$ 243,399,839**	**$ 262,954,276**	**$ 278,060,118**	**$ 15,105,842**
000 Undesignated/Revenue	(5,303)	-	-	10,500,000	-	(10,500,000)
900 Other Financing Uses	10,895,014	12,218,152	25,688,682	7,979,463	3,563,203	(4,416,260)
Grand Total	**$ 254,196,531**	**$ 267,455,318**	**$ 269,088,522**	**$ 281,433,739**	**$ 281,623,320**	**$ 189,582**

HISTORIC EXPENDITURE SUMMARY
EXPENDITURE BY FUNCTION - EXCLUDING STATE OF ALASKA ON-BEHALF REVENUES

Fund 100 - General Fund

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Revised Budget	FY 2024 Budget	Change From FY 2023
110 REGULAR EDUCATION INSTRUCTION	$ 92,120,969	$ 100,604,336	$ 89,751,379	$ 106,162,016	$ 109,979,693	$ 3,817,677
200 SPECIAL EDUCATION: INSTRUCTION	37,392,998	39,198,261	38,458,039	38,590,087	42,126,158	3,536,071
220 SPECIAL EDUCATION: SUPPORT	14,945,262	15,940,603	16,170,734	17,925,669	19,944,573	2,018,904
300 SUPPORT SERVICES: STUDENTS	8,656,440	9,273,925	8,461,479	9,696,915	11,207,412	1,510,497
350 SUPPORT SERVICES: INSTRUCTION	9,674,763	8,004,914	7,448,955	10,321,061	10,973,070	652,009
400 SCHOOL ADMINISTRATION	9,002,108	9,822,206	9,935,661	10,159,436	11,209,142	1,049,706
450 SCHOOL ADMINISTRATIVE SUPPORT	9,598,188	9,605,918	10,212,838	10,744,684	11,110,179	365,495
510 DISTRICT ADMINISTRATION	1,612,119	1,261,474	1,298,772	1,533,082	1,162,889	(370,193)
550 DISTRICT ADMINISTRATIVE SUPPORT	12,951,595	13,440,169	12,282,218	13,904,723	14,437,609	532,886
600 OPERATIONS & MAINTENANCE	24,001,174	23,925,588	22,429,268	24,640,043	25,165,182	525,139
700 STUDENT ACTIVITIES	3,117,823	3,296,711	3,501,978	4,188,927	3,807,375	(381,552)
760 STUDENT TRANSPORTATION: TO/ FROM SCHOOL	-	(75)	(567)	-	-	-
780 COMMUNITY SERVICES	-	142	5,256	34,850	53,650	18,800
790 FOOD SERVICE	(7,850)	(862)	(6,211)	-	-	-
850 DEBT SERVICE	-	-	1,841,675	1,900,051	1,831,698	(68,353)
880 CAPITAL IMPROVEMENT PROJECTS	13,500	-	-	-	-	-
Total Expenditures	**$ 223,079,089**	**$ 234,373,310**	**$ 221,791,474**	**$ 249,801,544**	**$ 263,008,630**	**$ 13,207,086**
000 Undesignated/Revenue	(5,303)	-	-	10,500,000	-	(10,500,000)
900 Other Financing Uses	10,895,014	12,218,152	25,688,682	7,979,463	3,563,203	(4,416,260)
Grand Total	**$ 233,968,800**	**$ 246,591,462**	**$ 247,480,156**	**$ 268,281,007**	**$ 266,571,831**	**$ (1,709,174)**

HISTORIC EXPENDITURE SUMMARY
EXPENDITURE BY OBJECT - INCLUDING STATE OF ALASKA ON-BEHALF REVENUES

Fund 100 - General Fund

		FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Revised Budget	FY 2024 Budget	Change From FY 2023
310	Certificated Salaries	$ 95,705,964	$ 101,862,165	$ 93,522,250	$ 99,612,957	$ 107,071,790	$ 7,458,833
320	Non-Certificated Salaries	35,231,600	35,666,417	37,031,704	37,597,854	38,531,411	933,557
360	Employee Benefits	79,571,889	83,518,878	79,973,578	75,742,418	84,333,886	8,591,468
410	Professional & Technical Services	5,053,727	5,925,061	5,714,080	10,416,976	9,833,883	(583,093)
420	Staff Travel	315,422	225,235	268,935	640,494	578,264	(62,230)
425	Student Travel	817,887	294,598	883,620	1,426,029	845,464	(580,565)
430	Utilities	3,091,354	2,093,514	2,128,398	2,818,193	2,352,459	(465,734)
435	Energy	5,224,491	5,150,147	5,410,657	5,979,134	5,886,113	(93,021)
440	Purchased Services	5,744,414	5,363,961	3,351,198	5,610,751	4,538,841	(1,071,910)
445	Insurance & Bond Premiums	2,291,281	2,671,378	2,987,140	3,600,976	4,421,201	820,225
450	Supplies & Materials	9,260,285	12,219,641	10,307,342	16,564,730	17,249,766	685,036
480	Stipends & Tuition (Student)	-	-	-	129,665	-	(129,665)
490	Other Expenses	447,899	602,841	870,753	1,508,551	1,309,276	(199,275)
495	Indirect Cost	(608,925)	(1,148,678)	(2,383,417)	(2,005,950)	(1,966,178)	39,772
510	Equipment Over $5,000	1,154,229	762,308	1,491,746	1,411,346	1,242,243	(169,103)
532	Interest On Long Term Debt	-	-	187,478	256,944	142,515	(114,429)
533	Principal On Long Term Debt	-	-	1,654,197	1,643,107	1,689,183	46,076
540	Capitalized Software	-	29,700	-	-	-	-
Total Expenditures		**$ 243,301,517**	**$ 255,237,166**	**$ 243,399,659**	**$ 262,954,175**	**$ 278,060,117**	**$ 15,105,942**
250	Transfer From Other Funds	$ -	$ -	$ -	$ (10,500,000)	$ -	10,500,000
550	Transfer To Other Funds	10,811,891	12,071,100	25,648,852	18,479,564	3,563,203	(14,916,361)
Grand Total		**$ 254,113,409**	**$ 267,308,266**	**$ 269,048,511**	**$ 270,933,739**	**$ 281,623,320**	**$ 10,689,581**

HISTORIC EXPENDITURE SUMMARY
EXPENDITURE BY OBJECT - EXCLUDING STATE OF ALASKA ON-BEHALF REVENUES

Fund 100 - General Fund

		FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Revised Budget	FY 2024 Budget	Change From FY 2023
310	Certificated Salaries	$ 95,705,964	$ 101,862,165	$ 93,522,250	$ 99,612,957	$ 107,071,790	$ 7,458,833
320	Non-Certificated Salaries	35,231,600	35,666,417	37,031,704	37,597,854	38,531,411	933,557
360	Employee Benefits	59,344,158	62,655,022	58,365,212	62,589,686	69,282,397	6,692,710
410	Professional & Technical Services	5,053,727	5,925,061	5,714,080	10,416,976	9,833,883	(583,093)
420	Staff Travel	315,422	225,235	268,935	640,494	578,264	(62,230)
425	Student Travel	817,887	294,598	883,620	1,426,029	845,464	(580,565)
430	Utilities	3,091,354	2,093,514	2,128,398	2,818,193	2,352,459	(465,734)
435	Energy	5,224,491	5,150,147	5,410,657	5,979,134	5,886,113	(93,021)
440	Purchased Services	5,744,414	5,363,961	3,351,198	5,610,751	4,538,841	(1,071,910)
445	Insurance & Bond Premiums	2,291,281	2,671,378	2,987,140	3,600,976	4,421,201	820,225
450	Supplies & Materials	9,260,285	12,219,641	10,307,342	16,564,730	17,249,766	685,036
480	Stipends & Tuition (Student)	-	-	-	129,665	-	(129,665)
487	Student Transportation In Lieu	-	-	-	-	1	1
490	Other Expenses	447,899	602,841	870,753	1,508,551	1,309,276	(199,275)
495	Indirect Cost	(608,925)	(1,148,678)	(2,383,417)	(2,005,950)	(1,966,178)	39,772
510	Equipment Over $5,000	1,154,229	762,308	1,491,746	1,411,346	1,242,243	(169,103)
532	Interest On Long Term Debt	-	-	187,478	256,944	142,515	(114,429)
533	Principal On Long Term Debt	-	-	1,654,197	1,643,107	1,689,183	46,076
540	Capitalized Software	-	29,700	-	-	-	-
Total Expenditures		**$ 223,073,787**	**$ 234,373,310**	**$ 221,791,293**	**$ 249,801,443**	**$ 263,008,628**	**$ 13,207,185**
250	Transfer From Other Funds	-	-	-	(10,500,000)	-	10,500,000
550	Transfer To Other Funds	10,811,891	12,071,100	25,688,862	28,979,564	3,563,203	(25,416,361)
Grand Total		**$ 233,885,677**	**$ 246,444,410**	**$ 247,480,156**	**$ 268,281,007**	**$ 266,571,831**	**$ (1,709,176)**

HISTORIC EXPENDITURE SUMMARY
EXPENDITURE BY FUNCTION OBJECT EXCLUDING ON-BEHALF PAYMENTS

Fund 100 - General Fund

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Revised Budget	FY 2024 Budget	Change From FY 2023
110 REGULAR EDUCATION INSTRUCTION	**$ 92,120,969**	**$ 100,604,336**	**$ 89,751,379**	**$ 106,162,016**	**$ 109,979,693**	**$ 3,817,677**
310 Certificated Salaries	56,929,894	60,133,436	53,156,808	57,258,861	61,110,160	3,851,299
320 Non-Certificated Salaries	2,543,736	3,653,048	3,938,734	3,959,273	4,418,292	459,019
360 Employee Benefits	24,112,831	26,440,937	22,799,770	25,417,787	27,656,643	2,238,856
410 Professional & Technical Services	2,181,135	3,152,211	3,392,252	4,875,004	3,828,850	(1,046,154)
420 Staff Travel	28,802	9,495	18,847	79,441	25,915	(53,526)
425 Student Travel	407,945	136,366	253,217	736,439	293,306	(443,133)
430 Utilities	395,964	572,122	532,335	632,400	131,549	(500,851)
440 Purchased Services	735,439	376,118	67,434	1,231,165	273,064	(958,101)
450 Supplies & Materials	4,463,451	5,647,006	4,909,562	10,441,253	11,151,085	709,832
480 Stipends & Tuition (Student)	-	-	-	129,665	-	(129,665)
490 Other Expenses	321,772	457,313	664,917	1,351,626	1,090,830	(260,796)
510 Equipment Over $5,000	-	26,284	17,323	49,001	-	(49,001)
550 Transfer To Other Funds	-	-	180	101	-	(101)
200 SPECIAL EDUCATION: INSTRUCTION	**$ 37,392,998**	**$ 39,198,261**	**$ 38,458,039**	**$ 38,590,087**	**$ 42,126,158**	**$ 3,536,071**
310 Certificated Salaries	14,119,911	15,467,424	14,910,432	14,951,202	16,144,029	1,192,827
320 Non-Certificated Salaries	9,948,134	9,730,183	9,980,502	9,774,300	10,511,155	736,855
360 Employee Benefits	13,189,802	13,817,844	13,327,539	13,555,676	15,240,640	1,684,964
410 Professional & Technical Services	4,314	2,043	14,596	15,695	9,000	(6,695)
420 Staff Travel	2,067	539	1,347	2,000	3,600	1,600
425 Student Travel	3,482	3,956	4,494	5,155	4,000	(1,155)
430 Utilities	-	740	500	209	500	291
440 Purchased Services	229	162	-	245	18,500	18,255
450 Supplies & Materials	125,039	175,243	218,202	284,327	194,734	(89,593)
490 Other Expenses	20	127	427	1,278	-	(1,278)
220 SPECIAL EDUCATION: SUPPORT	**$ 14,945,262**	**$ 15,940,603**	**$ 16,170,734**	**$ 17,925,669**	**$ 19,944,573**	**$ 2,018,904**
310 Certificated Salaries	7,240,583	7,912,184	8,271,793	8,398,223	9,169,602	771,379
320 Non-Certificated Salaries	1,745,609	1,752,096	1,887,391	1,740,555	1,875,802	135,247
360 Employee Benefits	3,891,338	4,168,372	4,482,304	4,521,746	5,061,809	540,063
410 Professional & Technical Services	1,713,835	1,704,813	1,204,465	2,674,013	3,198,000	523,987
420 Staff Travel	79,818	58,820	64,204	108,307	137,760	29,453
425 Student Travel	14,526	5,055	19,725	11,780	15,000	3,220
430 Utilities	149	832	1,105	1,700	1,000	(700)
440 Purchased Services	3,989	27,799	74,699	42,600	45,000	2,400
450 Supplies & Materials	245,282	309,863	163,686	402,745	430,300	27,555
490 Other Expenses	810	769	1,362	9,000	300	(8,700)
510 Equipment Over $5,000	9,323	-	-	15,000	10,000	(5,000)
300 SUPPORT SERVICES: STUDENTS	**$ 8,656,440**	**$ 9,273,925**	**$ 8,461,479**	**$ 9,696,915**	**$ 11,207,412**	**$ 1,510,497**
310 Certificated Salaries	4,923,963	5,213,169	4,034,621	4,853,070	5,058,964	205,894
320 Non-Certificated Salaries	1,094,659	1,262,498	1,669,923	1,703,603	2,045,868	342,265
360 Employee Benefits	2,273,333	2,548,780	2,261,812	2,734,101	3,536,868	802,767
410 Professional & Technical Services	16,873	6,349	168,388	157,768	210,652	52,884
420 Staff Travel	1,458	1,794	1,495	3,700	2,000	(1,700)
425 Student Travel	-	-	-	3,396	10,000	6,604
430 Utilities	-	-	-	465	-	(465)
440 Purchased Services	20,380	22,833	13,270	41,644	35,496	(6,148)
450 Supplies & Materials	176,005	214,548	311,269	196,001	204,922	8,921
490 Other Expenses	2,807	3,954	701	3,167	2,642	(525)
510 Equipment Over $5,000	146,962	-	-	-	100,000	100,000
350 SUPPORT SERVICES: INSTRUCTION	**$ 9,674,763**	**$ 8,004,914**	**$ 7,448,955**	**$ 10,321,061**	**$ 10,973,070**	**$ 652,009**
310 Certificated Salaries	3,493,260	3,807,157	3,657,437	3,989,562	4,225,665	236,103
320 Non-Certificated Salaries	1,371,266	820,118	751,262	809,135	785,558	(23,577)

HISTORIC EXPENDITURE SUMMARY
EXPENDITURE BY FUNCTION OBJECT EXCLUDING ON-BEHALF PAYMENTS

Fund 100 - General Fund

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Revised Budget	FY 2024 Budget	Change From FY 2023
360 Employee Benefits	1,995,349	1,787,757	1,569,672	1,862,648	2,022,365	159,717
410 Professional & Technical Services	190,552	92,917	111,351	1,545,553	1,883,700	338,147
420 Staff Travel	48,054	18,297	40,590	220,399	108,443	(111,956)
425 Student Travel	1,712	-	-	-	1,653	1,653
430 Utilities	1,939,229	750,708	805,268	848,999	791,011	(57,988)
440 Purchased Services	14,439	187,759	153,234	178,878	171,924	(6,954)
450 Supplies & Materials	599,985	505,670	319,788	746,545	864,671	118,126
490 Other Expenses	13,147	34,531	29,881	46,246	55,580	9,334
510 Equipment Over $5,000	7,770	-	10,472	73,096	62,500	(10,596)
400 SCHOOL ADMINISTRATION	**$ 9,002,108**	**$ 9,822,206**	**$ 9,935,661**	**$ 10,159,436**	**$ 11,209,142**	**$ 1,049,706**
310 Certificated Salaries	6,724,636	7,330,832	7,550,300	7,729,854	8,533,249	803,395
360 Employee Benefits	2,176,016	2,392,922	2,272,774	2,338,926	2,555,296	216,370
410 Professional & Technical Services	1,495	245	50	655	1,500	845
420 Staff Travel	69,970	64,559	62,478	44,115	88,525	44,410
425 Student Travel	-	-	-	475	-	(475)
430 Utilities	-	165	-	-	-	-
440 Purchased Services	500	3,680	15,975	594	-	(594)
450 Supplies & Materials	24,718	23,442	28,631	34,417	25,021	(9,396)
490 Other Expenses	4,773	6,361	5,453	10,241	5,550	(4,691)
510 Equipment Over $5,000	-	-	-	159	-	(159)
450 SCHOOL ADMINISTRATIVE SUPPORT	**$ 9,598,188**	**$ 9,605,918**	**$ 10,212,838**	**$ 10,744,684**	**$ 11,110,179**	**$ 365,495**
320 Non-Certificated Salaries	5,408,241	5,353,399	5,631,964	5,882,048	5,979,748	97,700
360 Employee Benefits	3,577,096	3,625,385	3,762,196	3,915,007	4,231,799	316,792
410 Professional & Technical Services	-	139	55	138	-	(138)
420 Staff Travel	1,765	634	2,876	12,437	7,075	(5,362)
430 Utilities	48,951	40,265	41,513	63,319	60,151	(3,168)
440 Purchased Services	347,957	255,274	545,581	603,593	567,278	(36,315)
450 Supplies & Materials	213,315	329,612	228,036	257,219	261,628	4,409
490 Other Expenses	863	1,210	617	4,627	2,500	(2,127)
510 Equipment Over $5,000	-	-	-	6,296	-	(6,296)
510 DISTRICT ADMINISTRATION	**$ 1,612,119**	**$ 1,261,474**	**$ 1,298,772**	**$ 1,533,082**	**$ 1,162,889**	**$ (370,193)**
310 Certificated Salaries	623,996	355,627	392,135	421,048	229,885	(191,163)
320 Non-Certificated Salaries	368,463	390,515	414,227	516,993	349,405	(167,588)
360 Employee Benefits	393,945	350,982	353,484	364,415	355,565	(8,850)
410 Professional & Technical Services	30,026	300	-	2,611	3,500	889
420 Staff Travel	41,446	36,761	36,805	50,089	73,964	23,875
425 Student Travel	201	-	-	1,967	1,500	(467)
440 Purchased Services	125,056	104,311	83,329	138,669	117,000	(21,669)
450 Supplies & Materials	19,216	13,758	13,221	32,303	29,190	(3,113)
490 Other Expenses	9,770	9,220	5,571	4,987	2,880	(2,107)
550 DISTRICT ADMINISTRATIVE SUPPORT	**$ 12,951,595**	**$ 13,440,169**	**$ 12,282,218**	**$ 13,904,723**	**$ 14,437,609**	**$ 532,886**
310 Certificated Salaries	51,261	3,900	(3,190)	20,567	115,473	94,906
320 Non-Certificated Salaries	4,911,644	4,910,189	4,957,642	5,292,153	5,367,081	74,928
360 Employee Benefits	2,869,757	2,759,318	2,753,499	2,927,342	3,215,585	288,243
410 Professional & Technical Services	884,180	924,757	800,656	1,131,788	688,180	(443,608)
420 Staff Travel	38,797	29,489	37,394	113,276	126,190	12,914
430 Utilities	15,464	16,799	14,873	53,706	55,222	1,516
440 Purchased Services	1,281,351	870,335	885,590	1,532,397	1,513,880	(18,517)
445 Insurance & Bond Premiums	437,954	767,818	1,074,628	1,282,532	1,569,690	287,158
450 Supplies & Materials	2,071,301	3,585,364	2,645,637	2,305,273	2,671,152	365,879
490 Other Expenses	16,832	5,078	43,955	31,520	29,942	(1,578)
495 Indirect Cost	(608,925)	(1,148,678)	(2,383,417)	(2,005,950)	(1,966,178)	39,772

HISTORIC EXPENDITURE SUMMARY
EXPENDITURE BY FUNCTION OBJECT EXCLUDING ON-BEHALF PAYMENTS

Fund 100 - General Fund

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Revised Budget	FY 2024 Budget	Change From FY 2023
510 Equipment Over $5,000	981,979	686,100	1,454,951	1,220,119	1,051,392	(168,727)
540 Capitalized Software	-	29,700	-	-	-	-
600 OPERATIONS & MAINTENANCE	**$ 24,001,174**	**$ 23,925,588**	**$ 22,429,268**	**$ 24,640,043**	**$ 25,165,182**	**$ 525,139**
320 Non-Certificated Salaries	7,304,688	7,073,659	7,110,202	7,321,378	7,174,608	(146,770)
360 Employee Benefits	4,475,857	4,353,390	4,433,170	4,434,956	4,907,919	472,963
410 Professional & Technical Services	31,317	38,682	19,067	13,751	10,501	(3,250)
420 Staff Travel	2,999	3,526	2,899	5,190	4,792	(398)
430 Utilities	691,597	710,904	731,797	1,217,395	1,313,026	95,631
435 Energy	5,224,491	5,150,147	5,410,657	5,979,134	5,886,113	(93,021)
440 Purchased Services	3,093,855	3,304,000	1,343,782	1,667,500	1,671,699	4,199
445 Insurance & Bond Premiums	1,853,327	1,903,560	1,912,512	2,318,444	2,851,511	533,067
450 Supplies & Materials	1,304,012	1,333,936	1,447,573	1,650,163	1,318,013	(332,150)
490 Other Expenses	10,836	3,860	8,609	9,457	8,649	(808)
510 Equipment Over $5,000	8,195	49,924	9,000	22,675	18,351	(4,324)
700 STUDENT ACTIVITIES	**$ 3,117,823**	**$ 3,296,711**	**$ 3,501,978**	**$ 4,188,927**	**$ 3,807,374**	**$ (381,553)**
310 Certificated Salaries	1,611,119	1,644,449	1,554,738	1,995,108	2,493,129	498,021
320 Non-Certificated Salaries	522,409	714,699	685,407	581,802	2,791	(579,011)
360 Employee Benefits	396,776	410,275	355,546	504,143	482,399	(21,744)
410 Professional & Technical Services	-	2,605	3,200	-	-	-
420 Staff Travel	246	1,321	-	1,540	-	(1,540)
425 Student Travel	390,021	149,221	606,184	666,817	520,005	(146,812)
430 Utilities	-	979	1,007	-	-	-
440 Purchased Services	107,719	211,545	168,304	173,431	125,000	(48,431)
450 Supplies & Materials	23,264	81,199	18,332	205,086	74,050	(131,036)
490 Other Expenses	66,269	80,418	109,260	36,000	110,000	74,000
510 Equipment Over $5,000	-	-	-	25,000	-	(25,000)
760 STUDENT TRANSPORTATION: TO/ FROM SCHOOL	**$ -**	**$ (75)**	**$ (567)**	**$ -**	**$ -**	**$ -**
360 Employee Benefits	-	(75)	(567)	-	-	-
780 COMMUNITY SERVICES	**$ -**	**$ 142**	**$ 5,255**	**$ 34,850**	**$ 53,650**	**$ 18,800**
320 Non-Certificated Salaries	-	-	1,626	12,076	12,738	662
360 Employee Benefits	-	(3)	224	12,939	15,509	2,570
440 Purchased Services	-	145	-	35	-	(35)
450 Supplies & Materials	-	-	3,405	9,398	25,000	15,602
490 Other Expenses	-	-	-	402	403	1
790 FOOD SERVICE	**$ (7,850)**	**$ (862)**	**$ (6,211)**	**$ -**	**$ -**	**$ -**
320 Non-Certificated Salaries	92	-	-	-	-	-
360 Employee Benefits	(7,942)	(862)	(6,211)	-	-	-
850 DEBT SERVICE	**$ -**	**$ -**	**$ 1,841,675**	**$ 1,900,051**	**$ 1,831,698**	**$ (68,353)**
532 Interest On Long Term Debt	-	-	187,478	256,944	142,515	(114,429)
533 Principal On Long Term Debt	-	-	1,654,197	1,643,107	1,689,183	46,076
880 CAPITAL IMPROVEMENT PROJECTS	**$ 13,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
440 Purchased Services	13,500	-	-	-	-	-
000 UNDESIGNATED/REVENUE	**$ (5,303)**	**$ -**	**$ -**	**$ 10,500,000**	**$ -**	**$ (10,500,000)**
450 Supplies & Materials	(5,303)	-	-	-	-	-
550 Transfer To Other Funds	-	-	-	10,500,000	-	(10,500,000)
900 OTHER FINANCING USES	**10,895,014**	**12,218,152**	**25,688,683**	**7,979,463**	**3,563,203**	**(4,416,260)**
550 Transfer To Other Funds	$ 10,895,014	$ 12,218,152	$ 25,688,683	$ 7,979,463	$ 3,563,203	$ (4,416,260)
Grand Total	**233,968,800**	**246,591,462**	**247,480,156**	**268,281,007**	**266,571,831**	**(1,709,176)**

HISTORIC EXPENDITURE SUMMARY
EXPENSE BY LOCATION - EXCLUDING STATE OF ALASKA ON-BEHALF REVENUES

Fund 100 - General Fund

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Revised Budget	FY 2024 Budget	Change From FY 2023
ELEMENTARY SCHOOLS	**$ 63,937,530**	**$ 65,754,306**	**$ 62,349,349**	**$ 63,038,328**	**$ 69,388,357**	**$ 6,350,029**
BIG LAKE ELEMENTARY	3,796,393	4,071,123	3,665,527	3,680,925	4,146,264	465,339
BUTTE ELEMENTARY	2,878,414	2,907,139	2,714,532	3,052,178	3,383,815	331,637
COTTONWOOD CREEK ELEMENTARY	4,172,242	4,371,816	3,810,336	4,095,761	4,417,936	322,175
DENA'INA ELEMENTARY	3,532,689	3,631,377	3,337,678	3,392,506	3,759,380	366,874
FINGER LAKE ELEMENTARY	3,239,692	3,717,096	3,644,243	3,908,909	4,204,548	295,639
GOOSE BAY ELEMENTARY	3,104,486	3,274,744	3,198,141	3,219,009	3,542,453	323,444
IDITAROD ELEMENTARY	3,913,723	3,958,697	3,411,364	3,637,383	3,742,043	104,660
JOHN SHAW ELEMENTARY	4,606,561	4,666,473	4,619,632	4,549,988	5,015,131	465,143
KNIK ELEMENTARY	2,930,693	2,862,644	2,777,883	2,590,885	2,867,933	277,048
LARSON ELEMENTARY	4,334,313	4,388,233	4,385,182	4,147,820	4,475,096	327,276
MACHETANZ ELEMENTARY	4,024,464	4,530,566	4,172,458	4,195,013	4,638,838	443,825
MEADOW LAKES ELEMENTARY	3,613,240	3,311,980	3,328,629	3,201,383	3,593,605	392,222
PIONEER PEAK ELEMENTARY	4,066,019	4,128,752	4,529,466	4,744,243	5,253,113	508,870
SHERROD ELEMENTARY	3,746,140	4,365,108	3,682,427	3,671,492	3,961,046	289,554
SNOWSHOE ELEMENTARY	3,873,559	3,587,314	3,187,933	3,349,811	3,798,397	448,586
SWANSON ELEMENTARY	4,069,729	4,159,822	4,200,327	3,921,360	4,228,155	306,795
TANAINA ELEMENTARY	4,035,173	3,821,422	3,683,591	3,679,662	4,360,604	680,942
MIDDLE SCHOOLS	**$ 23,339,666**	**$ 24,824,858**	**$ 21,923,341**	**$ 26,300,526**	**$ 29,048,760**	**$ 2,748,234**
COLONY MIDDLE SCHOOL	5,889,081	5,822,046	5,174,811	5,708,873	6,373,693	664,820
HOUSTON MIDDLE SCHOOL	383,327	331,764	340,750	3,216,561	3,828,646	612,085
PALMER JR MIDDLE SCHOOL	5,020,683	5,406,128	5,039,863	5,444,530	6,001,400	556,870
TEELAND MIDDLE SCHOOL	5,960,210	6,850,951	5,741,352	6,122,360	6,541,856	419,496
WASILLA MIDDLE SCHOOL	6,086,365	6,413,969	5,626,565	5,808,202	6,303,165	494,963
HIGH SCHOOLS	**$ 44,316,273**	**$ 47,417,217**	**$ 45,355,895**	**$ 45,766,739**	**$ 47,175,198**	**$ 1,408,459**
COLONY HIGH SCHOOL	7,880,746	8,736,870	8,437,994	9,139,216	9,422,766	283,550
HOUSTON HIGH SCHOOL	364,309	238,188	84,836	4,854,449	5,073,196	218,747
HOUSTON JR/SR HIGH SCHOOL	6,900,760	7,349,543	6,651,168	38,848	-	(38,848)
JOE REDINGTON SR. JR/SR HS	5,798,358	6,116,101	5,819,473	5,714,339	5,864,809	150,470
MAT-SU CAREER TECHNOLOGY HIGH SCHOOL	5,629,051	6,369,216	6,565,664	7,328,515	7,650,918	322,403
MAT-SU MIDDLE COLLEGE SCHOOL	1,758,363	1,867,899	1,783,076	2,088,136	2,124,988	36,852
PALMER HIGH SCHOOL	7,695,511	8,192,846	7,803,986	8,001,142	8,075,984	74,842
WASILLA HIGH SCHOOL	8,289,175	8,546,554	8,209,698	8,602,094	8,962,537	360,443
SMALL/RURAL SCHOOLS	**$ 8,614,333**	**$ 8,707,384**	**$ 8,310,046**	**$ 8,541,150**	**$ 9,082,094**	**$ 540,944**
BERYOZOVA SCHOOL	259,381	287,639	316,166	277,197	321,662	44,465
GLACIER VIEW SCHOOL	825,330	832,093	832,777	794,169	864,546	70,377
SU VALLEY JR/SR HIGH SCHOOL	2,992,071	3,016,771	2,989,915	3,323,625	3,350,384	26,759
SUTTON ELEMENTARY	890,868	941,745	866,747	765,975	956,818	190,843
TALKEETNA ELEMENTARY	1,480,307	1,486,099	1,361,102	1,415,967	1,544,416	128,449
TRAPPER CREEK ELEMENTARY	566,849	439,736	434,396	419,901	449,723	29,822
WILLOW ELEMENTARY	1,599,527	1,703,301	1,508,943	1,544,316	1,594,545	50,229
ALTERNATIVE SCHOOLS	**$ 15,773,957**	**$ 17,907,258**	**$ 16,247,635**	**$ 31,018,373**	**$ 19,742,630**	**$ (11,275,743)**
BURCHELL HIGH SCHOOL	2,300,310	2,299,255	1,996,890	2,014,395	2,267,917	253,522
MAT-SU CENTRAL SCHOOL	8,656,732	10,779,963	9,531,984	23,897,547	11,830,757	(12,066,790)
MAT-SU DAY SCHOOL	2,901,667	2,856,413	2,820,585	3,029,846	3,105,619	75,773
MAT-SU SECONDARY YTH FACILITY	156,168	100,623	132,678	145,433	140,987	(4,446)
VALLEY PATHWAYS SCHOOL	1,759,080	1,871,004	1,765,498	1,931,152	2,397,350	466,198

HISTORIC EXPENDITURE SUMMARY
EXPENSE BY LOCATION - EXCLUDING STATE OF ALASKA ON-BEHALF REVENUES

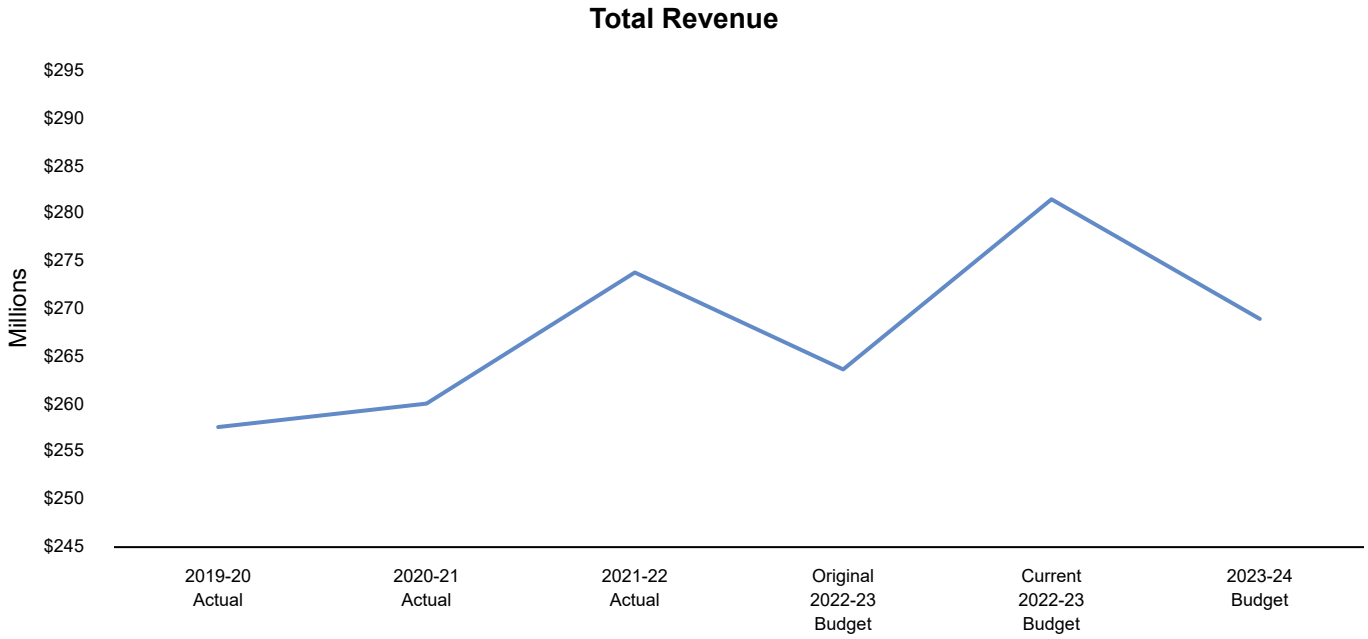
Fund 100 - General Fund

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Revised Budget	FY 2024 Budget	Change From FY 2023
CHARTER SCHOOLS	**$ 17,836,616**	**$ 19,921,243**	**$ 17,728,719**	**$ 25,998,499**	**$ 23,734,578**	**$ (2,263,921)**
ACADEMY CHARTER	2,760,830	3,060,043	2,439,914	4,042,100	3,292,509	(749,591)
AMERICAN CHARTER ACADEMY	2,189,212	2,384,258	2,290,991	3,037,163	2,530,261	(506,902)
BIRCHTREE CHARTER	4,162,087	4,426,639	4,025,918	5,139,746	4,721,813	(417,933)
FRONTERAS CHARTER	3,613,057	3,438,893	3,441,951	3,998,611	3,844,129	(154,482)
KNIK CHARTER SCHOOL	-	-	-	1,771,826	2,539,933	768,107
MIDNIGHT SUN CHARTER	2,602,090	2,522,731	2,681,969	2,938,962	2,844,863	(94,099)
TWINDLY BRIDGE CHARTER	2,509,340	4,088,679	2,847,976	5,070,091	3,961,070	(1,109,021)
DEPARTMENTS	**$ 60,150,425**	**$ 62,059,196**	**$ 75,565,171**	**$ 67,617,392**	**$ 68,400,214**	**$ 782,822**
ACCOUNTING DEPARTMENT	739,502	818,349	840,019	831,976	957,736	125,760
ADMINISTRATION BUILDING	212,970	201,260	202,699	259,340	273,966	14,626
ADMINITRATION ANNEX WEST	-	-	-	4,500	-	(4,500)
BUSINESS SERVICE	525,809	404,375	429,751	554,489	457,776	(96,713)
CAREER & TECHNICAL EDUCATION	1,235,095	812,068	299,994	293,504	326,073	32,569
COMPLIANCE	-	-	132,745	205,496	177,124	(28,372)
CUSTODIAL SERVICES	1,024,753	848,549	983,482	1,040,966	1,063,924	22,958
DISTRICT WAREHOUSE	377,557	372,371	382,945	492,670	440,619	(52,051)
DISTRICT-WIDE SERVICES	14,246,875	13,568,773	25,845,585	12,975,884	12,833,248	(142,636)
EEO OFFICE	37,610	33,499	431	83,399	5,497	(77,902)
FACILITIES	6,261,640	6,474,245	6,847,198	6,633,410	6,255,841	(377,569)
FEDERAL PROGRAMS	1,510,922	1,645,483	1,562,087	1,700,505	1,906,618	206,113
FINANCE	366,745	475,588	496,231	597,884	535,599	(62,285)
FOOD SERVICE	-	147,053	138,919	-	-	-
HEALTH SERVICES	77,559	141,570	88,318	32,073	31,945	(128)
HUMAN RES. & LABOR RELATIONS	1,064,645	1,083,382	1,231,843	1,371,895	1,270,846	(101,049)
INFORMATION TECHNOLOGY	8,205,333	8,886,620	8,931,604	9,160,099	5,326,487	(3,833,612)
MEDICAID REIMBURSEMENT	39,881	63,916	114,348	82,277	84,231	1,954
OFFICE OF STUDENT SUPPORT	14,282,668	15,621,346	16,329,308	15,696,749	17,319,945	1,623,196
OFFICE OF TEACHING & LEARNING	3,511,769	3,933,813	4,174,049	5,271,278	7,145,943	1,874,665
OFFICE OF THE SUPERINTENDENT	519,264	459,072	516,437	503,001	465,539	(37,462)
PAYROLL DEPARTMENT	704,126	710,848	718,729	833,364	648,056	(185,308)
PLANNING & DEMOGRAPHY	(2)	-	80,082	-	1	1
PUBLIC INFORMATION OFFICER	212,416	197,930	190,445	230,513	247,015	16,502
PURCHASING DEPARTMENT	716,574	611,632	620,125	683,591	762,977	79,386
QUALITY SCHOOLS	546,770	455,315	377,673	564,256	598,721	34,465
RESERVE FOR OPERATING	1	1	1	2,756,044	432,850	(2,323,194)
RISK MANAGEMENT	2,706,528	3,165,035	3,225,378	3,930,719	4,767,154	836,435
SAFETY & EMERGENCY PREPAREDNESS	175,457	286,723	165,855	252,844	220,100	(32,744)
SCHOOL BOARD	369,203	321,803	305,541	374,364	428,968	54,604
STUDENT TRANSPORTATION	351,027	307	97	-	3,170,026	3,170,026
TALENTED & GIFTED INSTRUCTION	127,728	318,270	333,252	200,302	245,389	45,087
Grand Total	**$233,968,800**	**$ 246,591,462**	**$ 247,480,156**	**$ 268,281,007**	**$ 266,571,831**	**$ (1,709,176)**

Fund: 100 General Fund Revenue Summary **Location: District Wide** **Date: 6/7/2023**

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUE FROM LOCAL SOURCES:									
011	Borough Appropriation	$ 60,665,932	$ 62,310,148	$ 76,091,806	$ 68,929,199	$ 68,929,199	$ 71,389,589	$ 2,460,390	4%
030	Earnings On Investments	29	8	-	-	-	-	-	-%
040	Facility Use Fees	86,804	27,521	55,211	100,000	45,000	125,000	80,000	178%
046	Other Local Revenue	276,515	456,335	249,174	50,000	185,000	192,500	7,500	4%
200	Revenue From Other Sources	456,975	531,627	357,459	471,900	471,900	75,000	(396,900)	(84%)
	Total Local Source Revenue	**61,486,255**	**63,325,639**	**76,753,650**	**69,551,099**	**69,631,099**	**71,782,089**	**2,150,990**	**3%**
REVENUE FROM STATE SOURCES:									-%
050	State Foundation Program	170,211,256	173,584,717	172,949,037	171,360,543	173,204,884	169,513,635	(3,691,249)	(2%)
056	TRS On-Behalf Of Revenue	17,889,178	17,841,542	18,654,054	12,096,936	12,096,936	13,870,000	1,773,064	15%
057	PERS On-Behalf-Of Revenue	2,338,553	3,022,315	2,954,311	1,055,796	1,055,796	1,181,489	125,693	12%
090	Other State Revenue	4,001,741	64,408	59,289	7,832,297	7,820,312	24,140,696	16,320,384	209%
	Total State Source Revenue	**194,440,728**	**194,512,982**	**194,616,691**	**192,345,572**	**194,177,928**	**208,705,820**	**14,527,892**	**7%**
REVENUE FROM FEDERAL SOURCES:									-%
047	E Rate Reimbursement	1,344,024	1,439,607	1,383,260	965,173	965,173	635,411	(329,762)	(34%)
100	Federal Revenue Direct	217,486	190,673	127,416	-	-	-	-	-%
150	Federal Revenue Thru State	18,384	501,424	863,489	500,000	500,000	500,000	-	-%
	Total Federal Source Revenue	**1,579,894**	**2,131,704**	**2,374,165**	**1,465,173**	**1,465,173**	**1,135,411**	**(329,762)**	**(23%)**
APPROPRIATIONS & TRANSFERS:									-%
015	Budgeted Use Of Fund Balance	-	-	-	200,000	5,659,538	-	(5,659,538)	(100%)
250	Transfer From Other Funds	-	-	-	-	10,500,000	-	(10,500,000)	(100%)
	Total Appropriations & Transfers	**-**	**-**	**-**	**200,000**	**16,159,538**	**-**	**(16,159,538)**	**(100%)**
REVENUE TOTAL		**$ 257,506,877**	**$ 259,970,325**	**$ 273,744,506**	**$ 263,561,844**	**$ 281,433,738**	**$ 281,623,320**	**$ 189,582**	**0%**

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 Uniform Chart of Accounts for Public School Districts. This fund is the largest of the District's governmental funds derived from taxes, fees and other sources, used in support of academic, administrative, and departmental operations.



Fund: 100 General Fund Expenditure Summary **Location: District Wide** **Date: 6/7/2023**

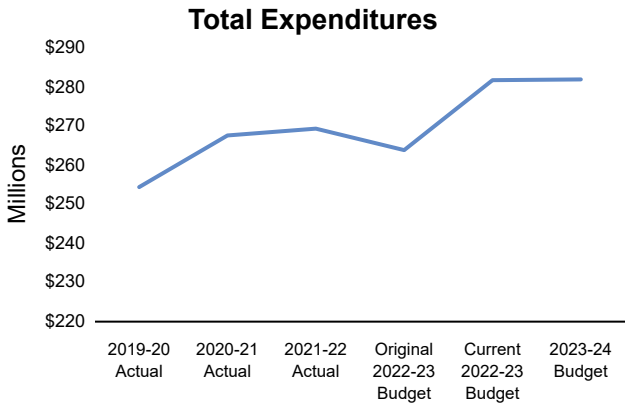
EXPENDITURES SUMMARY

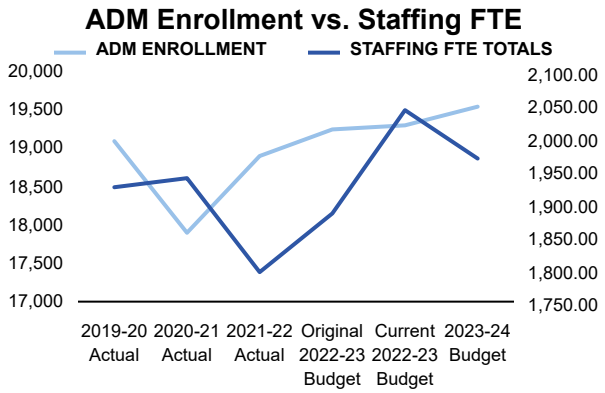
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 95,705,964	$ 101,862,165	$ 93,522,250	$ 100,509,969	$ 99,612,957	$ 107,071,790	$ 7,458,833	7%
320	Non-Certificated Salaries	35,231,600	35,666,417	37,031,704	37,947,915	37,597,854	38,531,411	933,557	2%
360	Employee Benefits	79,571,889	83,518,878	79,973,578	76,256,036	75,742,418	84,333,886	8,591,468	11%
	Total Personnel	**210,509,453**	**221,047,460**	**210,527,532**	**214,713,920**	**212,953,229**	**229,937,087**	**16,983,858**	**8%**
NON-PERSONNEL EXPENDITURE									-%
410	Professional & Technical Services	5,053,727	5,925,061	5,714,080	7,390,039	10,416,976	9,833,883	(583,093)	(6%)
420	Staff Travel	315,422	225,235	268,935	539,107	640,494	578,264	(62,230)	(10%)
425	Student Travel	817,887	294,598	883,620	1,151,649	1,426,029	845,464	(580,565)	(41%)
430	Utilities	3,091,354	2,093,514	2,128,398	2,311,130	2,818,193	2,352,459	(465,734)	(17%)
435	Energy	5,224,491	5,150,147	5,410,657	6,855,325	5,979,134	5,886,113	(93,021)	(2%)
440	Purchased Services	5,744,414	5,363,961	3,351,198	7,012,263	5,610,751	4,538,841	(1,071,910)	(19%)
445	Insurance & Bond Premiums	2,291,281	2,671,378	2,987,140	3,729,464	3,600,976	4,421,201	820,225	23%
450	Supplies & Materials	9,260,285	12,219,641	10,307,342	15,284,380	16,564,730	17,249,766	685,036	4%
480	Stipends & Tuition (Student)	-	-	-	-	129,665	-	(129,665)	(100%)
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	447,899	602,841	870,753	835,230	1,508,551	1,309,276	(199,275)	(13%)
495	Indirect Cost	(608,925)	(1,148,678)	(2,383,417)	(2,120,006)	(2,005,950)	(1,966,178)	39,772	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	1,154,229	762,308	1,491,746	1,817,126	1,411,346	1,242,243	(169,103)	(12%)
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	187,478	-	256,944	142,515	(114,429)	(45%)
533	Principal On Long Term Debt	-	-	1,654,197	-	1,643,107	1,689,183	46,076	3%
540	Capitalized Software	-	29,700	-	-	-	-	-	-%
	Total Non-Personnel	**32,792,064**	**34,189,706**	**32,872,127**	**44,805,707**	**50,000,946**	**48,123,030**	**(1,877,916)**	**(4%)**
550	Transfer To Other Funds	10,811,891	12,071,100	25,648,852	4,042,218	18,479,564	3,563,203	(14,916,361)	(81%)
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 254,113,408**	**$ 267,308,266**	**$ 269,048,511**	**$ 263,561,845**	**$ 281,433,739**	**$ 281,623,320**	**$ 189,581**	**0%**

ADM ENROLLMENT & STAFFING FTE SUMMARY

ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE							-	-%
Director	7.99	6.49	6.49	6.49	6.30	6.30	-	-%
Administrator	61.69	63.89	61.64	63.93	69.92	71.43	1.51	2%
Classroom Teacher	732.58	688.31	603.03	633.81	671.38	670.89	(0.49)	(0%)
SPED Teacher	207.06	207.69	208.89	199.34	203.69	200.69	(3.00)	(1%)
Specialist - School	85.01	104.09	86.53	94.24	102.73	100.48	(2.25)	(2%)
Counselor	30.49	34.80	28.31	34.97	33.08	33.08	-	-%
Nurse	31.62	31.03	30.73	27.89	30.13	29.13	(1.00)	(3%)
Specialist - Department	95.38	99.93	89.74	109.18	103.25	103.05	(0.20)	(0%)
Total Certificated	**1,251.82**	**1,236.23**	**1,115.36**	**1,169.85**	**1,220.48**	**1,215.05**	**(5.43)**	**(0%)**
NON-CERTIFICATED FTE								-%
School Board	7.00	7.00	7.00	7.00	11.00	7.00	(4.00)	(36%)
Director	6.25	6.00	5.00	6.00	9.00	7.00	(2.00)	(22%)
Supervisor	28.50	33.00	32.50	38.00	42.50	41.50	(1.00)	(2%)
Instructional Aide	299.73	322.00	322.78	335.42	366.23	343.64	(22.59)	(6%)
Support Staff	134.38	139.43	136.32	153.20	162.34	152.72	(9.62)	(6%)
Custodial Staff	101.60	103.13	100.13	99.90	130.25	111.25	(19.00)	(15%)
Specialist - Department	93.28	89.58	74.30	73.30	98.05	88.05	(10.00)	(10%)
Total Non-Certificated	**670.74**	**700.14**	**678.03**	**712.82**	**819.37**	**751.16**	**(68.21)**	**(8%)**
STAFFING FTE TOTALS	**1,922.56**	**1,936.37**	**1,793.39**	**1,882.67**	**2,039.85**	**1,966.21**	**(73.64)**	**(4%)**

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





Fund: 100 General Fund **Location: 001 Palmer High School** **Date: 6/7/2023**

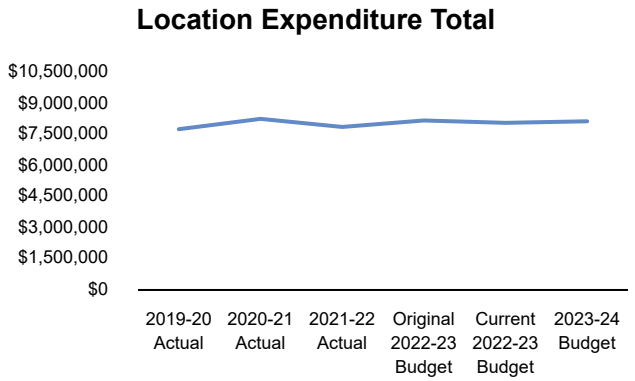
LOCATION EXPENDITURES

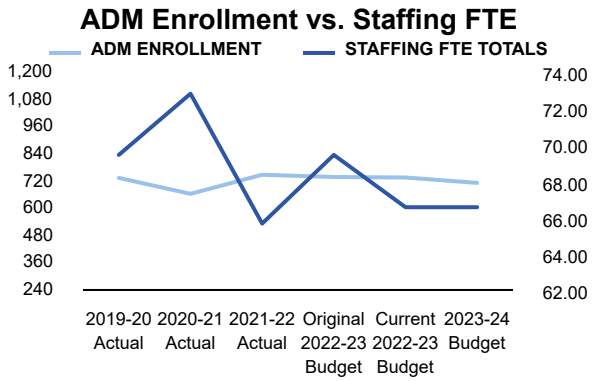
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 3,855,070	$ 4,103,904	$ 3,684,569	$ 4,057,368	$ 3,840,810	$ 4,046,427	$ 205,617	5%
320	Non-Certificated Salaries	1,049,867	1,131,564	1,171,359	1,010,482	1,098,216	1,001,007	(97,209)	(9%)
360	Employee Benefits	2,206,380	2,418,584	2,247,333	2,380,914	2,303,756	2,453,618	149,862	7%
	Total Personnel	**7,111,317**	**7,654,052**	**7,103,261**	**7,448,764**	**7,242,782**	**7,501,052**	**258,270**	**4%**
NON-PERSONNEL EXPENDITURE									-%
410	Professional & Technical Services	-	1,747	24,682	18,750	19,896	23,598	3,702	19%
420	Staff Travel	8,593	3,960	4,139	3,960	18,898	3,960	(14,938)	(79%)
425	Student Travel	76,695	27,626	106,537	-	103,140	-	(103,140)	(100%)
430	Utilities	84,986	45,250	47,857	81,825	61,091	64,250	3,159	5%
435	Energy	271,299	284,988	295,058	462,652	320,444	360,233	39,789	12%
440	Purchased Services	21,527	41,741	54,932	16,690	69,690	17,832	(51,858)	(74%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	111,839	119,410	156,802	82,120	136,145	104,055	(32,090)	(24%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	9,254	14,072	10,719	1,000	23,905	1,000	(22,905)	(96%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	5,150	-	(5,150)	(100%)
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**584,193**	**538,794**	**700,726**	**666,997**	**758,359**	**574,928**	**(183,431)**	**(24%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 7,695,510**	**$ 8,192,846**	**$ 7,803,987**	**$ 8,115,761**	**$ 8,001,141**	**$ 8,075,980**	**$ 74,839**	**1%**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**729.08**	**658.93**	**742.98**	**733.00**	**730.83**	**707.00**	**(23.83)**	**(3%)**
CERTIFICATED FTE								-%
Director	-	-	-	-	-	-	-	-%
Administrator	2.00	3.00	3.00	3.00	3.00	3.00	-	-%
Classroom Teacher	30.00	23.00	21.00	21.00	21.00	21.00	-	-%
SPED Teacher	10.00	9.00	9.00	8.00	7.00	7.00	-	-%
Specialist - School	2.00	8.50	7.00	9.00	8.00	8.00	-	-%
Counselor	3.00	3.00	2.00	3.00	3.00	3.00	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	0.10	-	-	-	-	-%
Total Certificated	**48.00**	**47.50**	**43.10**	**45.00**	**43.00**	**43.00**	**-**	**-%**
NON-CERTIFICATED FTE								-%
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	0.75	1.00	1.00	1.00	1.00	1.00	-	-%
Instructional Aide	9.63	12.25	10.50	11.38	10.50	10.50	-	-%
Support Staff	5.00	6.00	5.00	6.00	5.00	5.00	-	-%
Custodial Staff	6.00	6.00	6.00	6.00	7.00	7.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**21.38**	**25.25**	**22.50**	**24.38**	**23.50**	**23.50**	**-**	**-%**
STAFFING FTE TOTALS	**69.38**	**72.75**	**65.60**	**69.38**	**66.50**	**66.50**	**-**	**-%**

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





Fund: 100 General Fund **Location: 002 Su-Valley Jr/Sr High School** **Date: 6/7/2023**

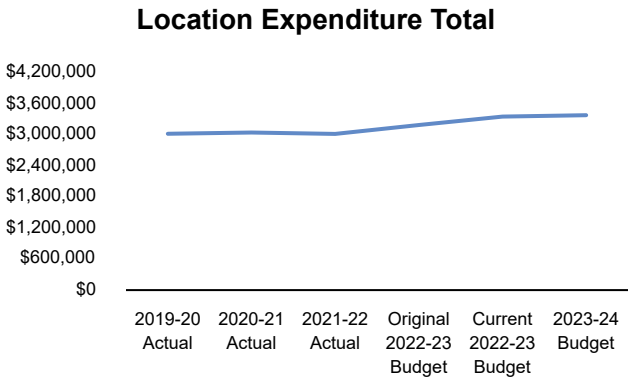
LOCATION EXPENDITURES

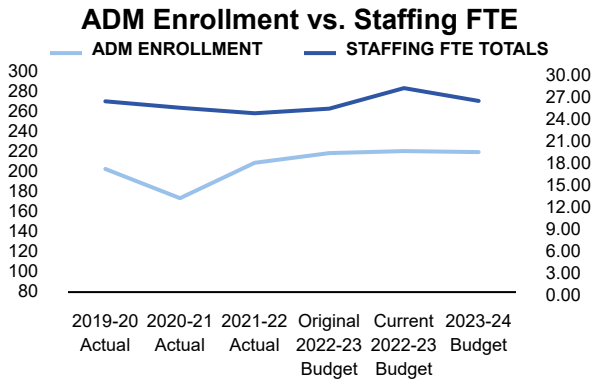
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,523,073	$ 1,542,030	$ 1,477,118	$ 1,492,343	$ 1,559,346	$ 1,661,134	$ 101,788	7%
320	Non-Certificated Salaries	293,802	321,614	328,854	376,054	386,999	368,778	(18,221)	(5%)
360	Employee Benefits	859,463	865,498	819,004	901,968	941,113	980,485	39,372	4%
	Total Personnel	**2,676,338**	**2,729,142**	**2,624,976**	**2,770,365**	**2,887,458**	**3,010,397**	**122,939**	**4%**
NON-PERSONNEL EXPENDITURE									-%
410	Professional & Technical Services	-	195	50	-	-	-	-	-%
420	Staff Travel	1,669	1,470	1,202	3,500	5,411	5,320	(91)	(2%)
425	Student Travel	35,782	12,897	57,513	-	44,525	-	(44,525)	(100%)
430	Utilities	55,580	32,893	30,787	47,364	47,791	45,436	(2,355)	(5%)
435	Energy	172,755	162,096	183,888	265,268	250,280	206,244	(44,036)	(18%)
440	Purchased Services	34,265	50,691	51,774	50,433	50,433	50,943	510	1%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	15,306	22,355	30,052	23,307	35,251	31,092	(4,159)	(12%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	1,036	1,438	9,674	950	2,476	950	(1,526)	(62%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	3,415	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**316,393**	**287,450**	**364,940**	**390,822**	**436,167**	**339,985**	**(96,182)**	**(22%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 2,992,731**	**$ 3,016,592**	**$ 2,989,916**	**$ 3,161,187**	**$ 3,323,625**	**$ 3,350,382**	**$ 26,757**	**1%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**202.15**	**172.90**	**208.30**	**218.00**	**220.00**	**219.00**	**(1.00)**	**(0%)**
CERTIFICATED FTE								-%
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	9.50	7.00	6.00	6.00	8.25	7.50	(0.75)	(9%)
SPED Teacher	3.00	3.00	3.00	3.00	4.00	4.00	-	-%
Specialist - School	2.25	3.25	2.75	3.50	2.75	2.75	-	-%
Counselor	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Nurse	0.50	0.50	0.50	0.50	0.50	0.50	-	-%
Specialist - Department	-	-	0.75	-	-	-	-	-%
Total Certificated	**17.25**	**15.75**	**15.00**	**15.00**	**17.50**	**16.75**	**(0.75)**	**(4%)**
NON-CERTIFICATED FTE								-%
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	0.80	0.80	-	-%
Instructional Aide	3.63	5.25	5.25	5.88	4.38	4.38	-	-%
Support Staff	3.00	2.00	2.00	2.00	3.00	2.00	(1.00)	(33%)
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**8.63**	**9.25**	**9.25**	**9.88**	**10.18**	**9.18**	**(1.00)**	**(10%)**
STAFFING FTE TOTALS	**25.88**	**25.00**	**24.25**	**24.88**	**27.68**	**25.93**	**(1.75)**	**(6%)**

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.





Fund: 100 General Fund **Location: 003 Wasilla High School** **Date: 6/7/2023**

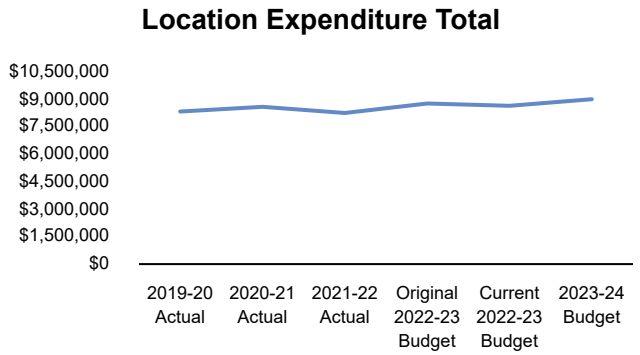
LOCATION EXPENDITURES

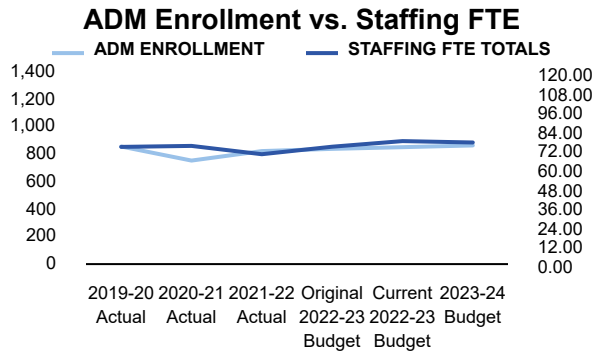
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 4,245,277	$ 4,492,155	$ 4,037,771	$ 4,419,525	$ 4,263,068	$ 4,624,719	$ 361,651	8%
320	Non-Certificated Salaries	987,000	929,208	1,015,225	975,067	954,305	907,670	(46,635)	(5%)
360	Employee Benefits	2,438,239	2,439,412	2,339,956	2,550,225	2,521,765	2,762,553	240,788	10%
	Total Personnel	**7,670,515**	**7,860,775**	**7,392,952**	**7,944,817**	**7,739,138**	**8,294,942**	**555,804**	**7%**
NON-PERSONNEL EXPENDITURE									-%
410	Professional & Technical Services	-	2,000	20,558	19,166	29,061	52,956	23,895	82%
420	Staff Travel	4,433	5,253	7,471	4,460	10,561	5,780	(4,781)	(45%)
425	Student Travel	59,833	26,064	86,552	-	102,361	-	(102,361)	(100%)
430	Utilities	83,039	56,985	62,985	99,349	87,188	83,180	(4,008)	(5%)
435	Energy	343,780	415,222	372,100	547,380	368,685	383,959	15,274	4%
440	Purchased Services	39,230	59,957	73,841	22,621	65,357	22,060	(43,297)	(66%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	75,529	97,977	176,354	88,430	189,392	115,658	(73,734)	(39%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	12,816	22,321	11,489	2,000	10,351	4,000	(6,351)	(61%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	5,395	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**618,660**	**685,779**	**816,745**	**783,406**	**862,956**	**667,593**	**(195,363)**	**(23%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 8,289,175**	**$ 8,546,554**	**$ 8,209,697**	**$ 8,728,223**	**$ 8,602,094**	**$ 8,962,535**	**$ 360,441**	**4%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**850.14**	**747.60**	**816.80**	**833.00**	**845.34**	**858.00**	**12.66**	**1%**
CERTIFICATED FTE								-%
Director	-	-	-	-	-	-	-	-%
Administrator	3.00	3.00	3.00	3.00	3.00	4.00	1.00	33%
Classroom Teacher	34.00	26.50	22.00	24.00	28.50	28.50	-	-%
SPED Teacher	9.00	9.00	9.00	9.00	8.00	8.00	-	-%
Specialist - School	2.00	10.00	9.00	10.50	9.50	8.50	(1.00)	(11%)
Counselor	3.00	3.00	1.00	2.00	2.00	2.00	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**52.00**	**52.50**	**45.00**	**49.50**	**52.00**	**52.00**	**-**	**-%**
NON-CERTIFICATED FTE								-%
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Instructional Aide	9.63	8.75	11.05	12.25	12.25	11.38	(0.87)	(7%)
Support Staff	5.00	5.00	5.00	5.00	5.00	5.00	-	-%
Custodial Staff	5.00	6.00	6.00	5.00	6.00	6.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**20.63**	**20.75**	**23.05**	**23.25**	**24.25**	**23.38**	**(0.87)**	**(4%)**
STAFFING FTE TOTALS	**72.63**	**73.25**	**68.05**	**72.75**	**76.25**	**75.38**	**(0.87)**	**(1%)**

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





Fund: 100 General Fund **Location: 004 Houston Jr/Sr High School** **Date: 6/7/2023**

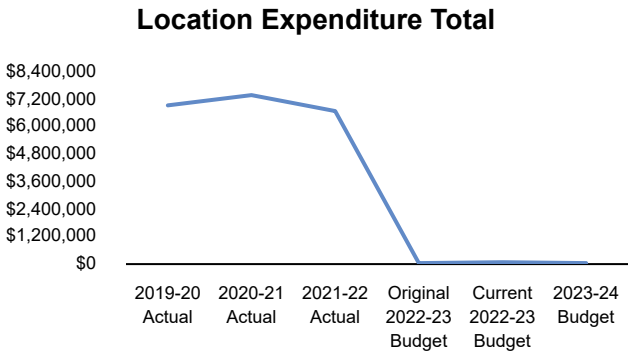
LOCATION EXPENDITURES

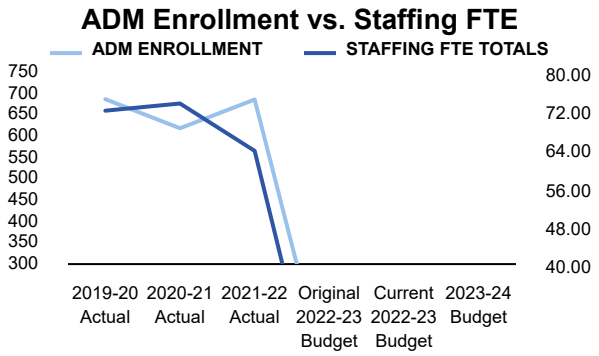
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 3,394,428	$ 3,662,838	$ 3,215,495	$ -	$ 2,200	$ -	$ (2,200)	(100%)
320	Non-Certificated Salaries	927,219	1,031,621	980,604	-	13,375	-	(13,375)	(100%)
360	Employee Benefits	2,018,029	2,156,846	1,835,278	-	4,453	-	(4,453)	(100%)
	Total Personnel	**6,339,676**	**6,851,305**	**6,031,377**	**-**	**20,028**	**-**	**(20,028)**	**(100%)**
NON-PERSONNEL EXPENDITURE									-%
410	Professional & Technical Services	-	-	7,180	-	-	-	-	-%
420	Staff Travel	1,806	3,960	3,245	-	-	-	-	-%
425	Student Travel	66,736	28,264	115,156	-	-	-	-	-%
430	Utilities	77,780	51,465	51,931	-	11,820	-	(11,820)	(100%)
435	Energy	265,499	264,894	278,190	-	7,000	-	(7,000)	(100%)
440	Purchased Services	75,028	70,961	87,186	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	69,185	70,147	67,815	-	-	-	-	-%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	5,050	6,645	9,087	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	1,901	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**561,084**	**498,238**	**619,790**	**-**	**18,820**	**-**	**(18,820)**	**(100%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 6,900,760**	**$ 7,349,543**	**$ 6,651,167**	**$ -**	**$ 38,848**	**$ -**	**$ (38,848)**	**(100%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**684.20**	**616.07**	**683.35**	**-**	**-**	**-**	**-**	**-%**
CERTIFICATED FTE								-%
Director	-	-	-	-	-	-	-	-%
Administrator	3.00	3.00	2.00	-	-	-	-	-%
Classroom Teacher	31.00	24.00	19.00	-	-	-	-	-%
SPED Teacher	12.00	11.00	11.00	-	-	-	-	-%
Specialist - School	1.50	8.00	6.00	-	-	-	-	-%
Counselor	3.00	3.00	2.00	-	-	-	-	-%
Nurse	1.00	1.00	1.00	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**51.50**	**50.00**	**41.00**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								-%
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	1.00	1.00	-	-	-	-	-%
Instructional Aide	9.25	11.25	10.38	-	-	-	-	-%
Support Staff	5.00	5.00	5.00	-	-	-	-	-%
Custodial Staff	5.00	6.00	6.00	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**20.25**	**23.25**	**22.38**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**71.75**	**73.25**	**63.38**	**-**	**-**	**-**	**-**	**-%**

Houston Jr/Sr High School, built in 1985, housed both Houston Middle School and Houston High School after the middle school building was destroyed in the earthquake in 2018. It hosted a co-ed wrestling team, National Junior Honor Society, a music program, and the STEM (Science, Technology, Engineering, and Math) program.





Fund: 100 General Fund **Location: 005 Colony High School** **Date: 6/7/2023**

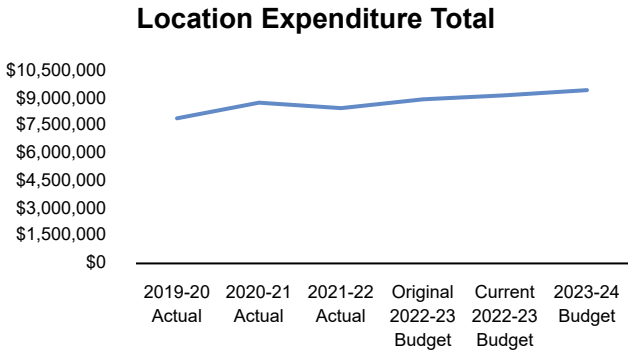
LOCATION EXPENDITURES

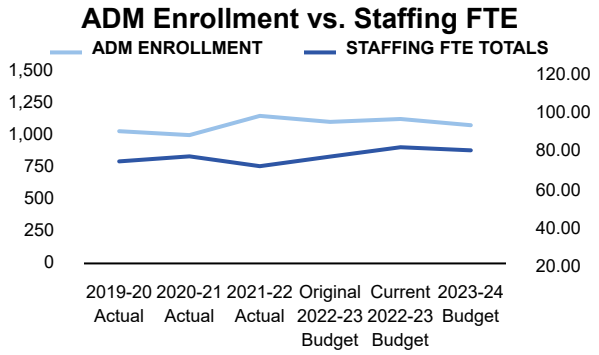
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 4,084,375	$ 4,657,355	$ 4,383,787	$ 4,813,281	$ 4,779,609	$ 5,019,794	$ 240,185	5%
320	Non-Certificated Salaries	901,226	957,155	931,957	846,899	951,402	882,322	(69,080)	(7%)
360	Employee Benefits	2,230,405	2,513,376	2,319,152	2,549,024	2,529,941	2,871,818	341,877	14%
	Total Personnel	**7,216,006**	**8,127,886**	**7,634,896**	**8,209,204**	**8,260,952**	**8,773,934**	**512,982**	**6%**
NON-PERSONNEL EXPENDITURE									-%
410	Professional & Technical Services	-	675	14,638	19,166	13,372	19,166	5,794	43%
420	Staff Travel	5,200	3,960	6,597	5,280	5,757	5,955	198	3%
425	Student Travel	69,167	22,510	95,495	-	107,969	-	(107,969)	(100%)
430	Utilities	65,317	31,872	32,720	79,580	76,280	81,112	4,832	6%
435	Energy	349,219	314,665	370,345	455,915	362,031	369,599	7,568	2%
440	Purchased Services	34,073	52,763	62,108	33,385	58,159	27,860	(30,299)	(52%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	129,165	131,069	174,643	116,350	233,704	145,139	(88,565)	(38%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	12,600	51,470	46,552	1,015	17,102	-	(17,102)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	3,890	-	(3,890)	(100%)
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**664,740**	**608,984**	**803,098**	**710,691**	**878,264**	**648,831**	**(229,433)**	**(26%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 7,880,746**	**$ 8,736,870**	**$ 8,437,994**	**$ 8,919,895**	**$ 9,139,216**	**$ 9,422,765**	**$ 283,549**	**3%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**1,025.33**	**994.73**	**1,144.95**	**1,098.00**	**1,120.69**	**1,072.00**	**(48.69)**	**(4%)**
CERTIFICATED FTE								-%
Director	-	-	-	-	-	-	-	-%
Administrator	3.00	3.00	4.00	3.00	4.00	4.00	-	-%
Classroom Teacher	35.50	31.00	29.00	34.00	33.00	33.00	-	-%
SPED Teacher	7.00	7.00	6.00	6.00	7.00	7.00	-	-%
Specialist - School	2.00	11.00	7.00	8.00	8.50	7.50	(1.00)	(12%)
Counselor	4.00	4.00	3.00	4.00	4.00	4.00	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**52.50**	**57.00**	**50.00**	**56.00**	**57.50**	**56.50**	**(1.00)**	**(2%)**
NON-CERTIFICATED FTE								-%
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Instructional Aide	7.13	6.25	7.13	7.13	9.50	8.88	(0.62)	(7%)
Support Staff	6.00	6.00	6.00	6.00	6.00	6.00	-	-%
Custodial Staff	6.00	5.00	6.00	5.00	6.00	6.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**20.13**	**18.25**	**20.13**	**19.13**	**22.50**	**21.88**	**(0.62)**	**(3%)**
STAFFING FTE TOTALS	**72.63**	**75.25**	**70.13**	**75.13**	**80.00**	**78.38**	**(1.62)**	**(2%)**

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





Fund: 100 General Fund **Location: 006 Burchell High School** **Date: 6/7/2023**

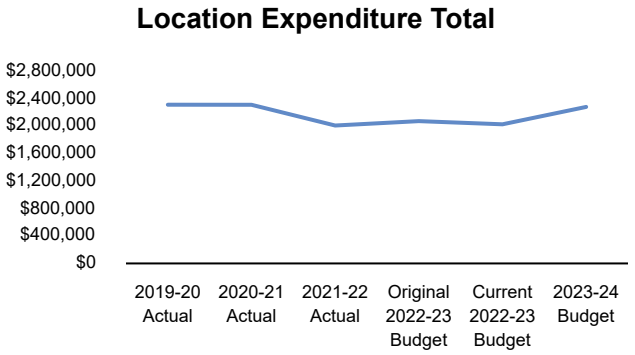
LOCATION EXPENDITURES

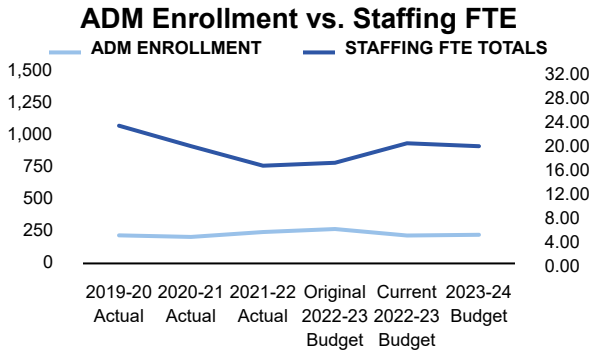
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,388,208	$ 1,363,327	$ 1,091,901	$ 1,104,827	$ 1,098,505	$ 1,196,687	$ 98,182	9%
320	Non-Certificated Salaries	187,534	180,826	207,537	196,188	214,804	225,582	10,778	5%
360	Employee Benefits	575,737	613,589	542,346	545,567	542,025	670,321	128,296	24%
	Total Personnel	**2,151,479**	**2,157,742**	**1,841,784**	**1,846,582**	**1,855,334**	**2,092,590**	**237,256**	**13%**
NON-PERSONNEL EXPENDITURE									-%
410	Professional & Technical Services	-	-	2,034	-	-	-	-	-%
420	Staff Travel	2,895	2,970	3,084	3,960	3,300	2,970	(330)	(10%)
425	Student Travel	-	-	51	-	55	-	(55)	(100%)
430	Utilities	50,924	31,043	36,919	49,362	49,725	46,588	(3,137)	(6%)
435	Energy	72,143	78,782	80,271	124,648	78,897	83,637	4,740	6%
440	Purchased Services	4,463	4,697	10,336	10,502	10,502	10,492	(10)	(0%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	15,621	21,761	18,096	25,705	20,372	29,640	9,268	45%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	2,574	2,065	4,076	-	(3,790)	2,000	5,790	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**148,621**	**141,317**	**154,867**	**214,177**	**159,061**	**175,327**	**16,266**	**10%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 2,300,100**	**$ 2,299,059**	**$ 1,996,651**	**$ 2,060,759**	**$ 2,014,395**	**$ 2,267,917**	**$ 253,522**	**13%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**211.57**	**199.25**	**237.50**	**261.00**	**210.30**	**216.00**	**5.70**	**3%**
CERTIFICATED FTE								-%
Director	-	-	-	-	-	-	-	-%
Administrator	2.99	1.50	1.50	1.99	1.99	1.50	(0.49)	(25%)
Classroom Teacher	10.00	8.00	7.00	7.00	9.00	9.00	-	-%
SPED Teacher	1.00	2.00	2.00	2.00	2.00	2.00	-	-%
Specialist - School	1.00	1.00	-	-	-	-	-	-%
Counselor	2.00	2.00	1.00	1.50	2.00	2.00	-	-%
Nurse	0.80	0.50	0.50	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**17.79**	**15.00**	**12.00**	**12.49**	**14.99**	**14.50**	**(0.49)**	**(3%)**
NON-CERTIFICATED FTE								-%
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	1.50	0.63	1.62	0.62	0.62	0.62	-	-%
Support Staff	2.00	2.00	1.50	2.50	2.50	2.50	-	-%
Custodial Staff	1.50	1.75	1.00	1.00	1.75	1.75	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**5.00**	**4.38**	**4.12**	**4.12**	**4.87**	**4.87**	**-**	**-%**
STAFFING FTE TOTALS	**22.79**	**19.38**	**16.12**	**16.61**	**19.86**	**19.37**	**(0.49)**	**(2%)**

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





Fund: 100 General Fund **Location: 007 Houston High School** **Date: 6/7/2023**

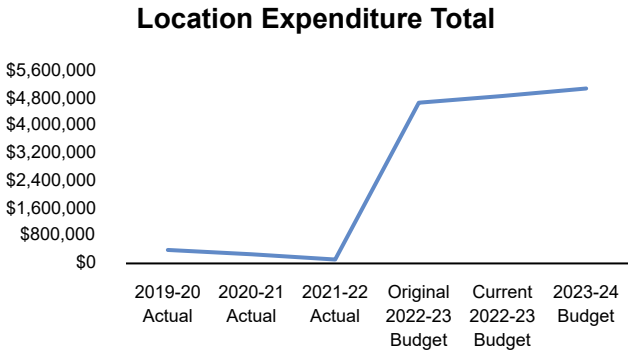
LOCATION EXPENDITURES

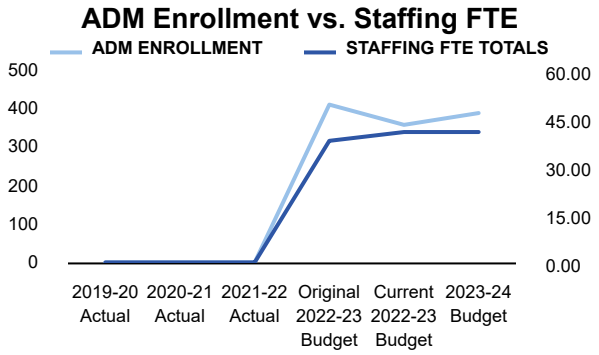
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 221,048	$ 160,072	$ 35,217	$ 2,508,805	$ 2,205,221	$ 2,516,410	$ 311,189	$ 0
320	Non-Certificated Salaries	46,154	-	13,339	409,715	613,636	610,585	(3,051)	(0%)
360	Employee Benefits	92,345	72,844	19,941	1,295,805	1,364,498	1,484,828	120,330	9%
	Total Personnel	**359,547**	**232,916**	**68,497**	**4,214,325**	**4,183,355**	**4,611,823**	**428,468**	**10%**
NON-PERSONNEL EXPENDITURE									-%
410	Professional & Technical Services	-	-	16,339	19,167	11,522	19,167	7,645	66%
420	Staff Travel	-	-	-	2,640	6,286	2,640	(3,646)	(58%)
425	Student Travel	-	-	-	-	103,209	-	(103,209)	(100%)
430	Utilities	-	-	-	71,187	70,704	58,998	(11,706)	(17%)
435	Energy	-	-	-	200,590	286,838	275,798	(11,040)	(4%)
440	Purchased Services	4,428	5,272	-	69,076	89,359	41,420	(47,939)	(54%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	-	-	81,696	97,257	63,349	(33,908)	(35%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	5,919	-	(5,919)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**4,428**	**5,272**	**16,339**	**444,356**	**671,094**	**461,372**	**(209,722)**	**(31%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 363,975**	**$ 238,188**	**$ 84,836**	**$ 4,658,681**	**$ 4,854,449**	**$ 5,073,195**	**$ 218,746**	**5%**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**-**	**-**	**-**	**411.00**	**358.25**	**389.00**	**30.75**	**9%**
CERTIFICATED FTE								-%
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	2.00	2.00	2.00	-	-%
Classroom Teacher	-	-	-	10.00	12.00	12.00	-	-%
SPED Teacher	-	-	-	6.00	5.00	5.00	-	-%
Specialist - School	-	-	-	7.00	5.00	5.00	-	-%
Counselor	-	-	-	2.00	2.00	2.00	-	-%
Nurse	-	-	-	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**28.00**	**27.00**	**27.00**	**-**	**-%**
NON-CERTIFICATED FTE								-%
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	0.50	0.50	0.50	-	-%
Instructional Aide	-	-	-	3.50	5.25	5.25	-	-%
Support Staff	-	-	-	3.00	4.00	4.00	-	-%
Custodial Staff	-	-	-	3.00	4.00	4.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**10.00**	**13.75**	**13.75**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**38.00**	**40.75**	**40.75**	**-**	**-%**

Houston High School was built in 2023. 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. After the earthquake on 11/30/2018, Houston High and Houston Middle were combined into Houston Jr/Sr High due to severe damage to the Houston Middle building.





Fund: 100 General Fund **Location: 010 Palmer Jr Middle School** **Date: 6/7/2023**

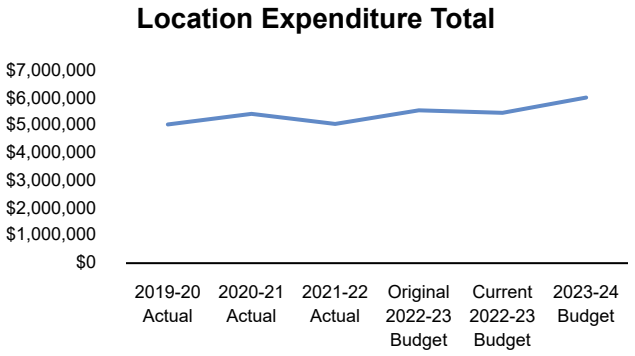
LOCATION EXPENDITURES

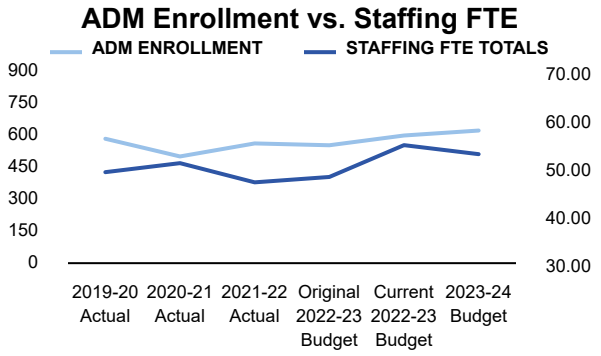
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,646,569	$ 2,874,834	$ 2,615,496	$ 2,852,885	$ 2,782,652	$ 3,027,580	$ 244,928	9%
320	Non-Certificated Salaries	628,789	624,248	625,902	642,833	654,736	753,660	98,924	15%
360	Employee Benefits	1,471,674	1,660,288	1,501,655	1,656,403	1,644,507	1,854,292	209,785	13%
	Total Personnel	**4,747,032**	**5,159,371**	**4,743,053**	**5,152,121**	**5,081,895**	**5,635,532**	**553,637**	**11%**
NON-PERSONNEL EXPENDITURE									-%
410	Professional & Technical Services	-	-	24,023	18,750	18,750	23,598	4,848	26%
420	Staff Travel	558	2,040	2,040	2,040	-	2,040	2,040	(100%)
425	Student Travel	1,058	630	587	2,200	1,569	2,300	731	47%
430	Utilities	60,561	32,845	35,561	61,295	60,280	68,106	7,826	13%
435	Energy	162,310	161,695	169,641	223,529	191,934	178,721	(13,213)	(7%)
440	Purchased Services	10,337	9,230	14,731	16,348	15,446	15,848	402	3%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	37,557	38,819	48,874	55,652	71,769	72,253	484	1%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	1,270	2,373	1,354	4,000	2,887	3,000	113	4%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**273,651**	**247,632**	**296,811**	**383,814**	**362,635**	**365,866**	**3,231**	**1%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 5,020,683**	**$ 5,407,003**	**$ 5,039,864**	**$ 5,535,935**	**$ 5,444,530**	**$ 6,001,398**	**$ 556,868**	**10%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**578.55**	**495.55**	**556.60**	**548.00**	**593.75**	**617.00**	**23.25**	**4%**
CERTIFICATED FTE								-%
Director	-	-	-	-	-	-	-	-%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Classroom Teacher	21.00	20.00	17.00	17.00	20.00	20.00	-	-%
SPED Teacher	7.00	7.00	7.00	7.00	6.00	6.00	-	-%
Specialist - School	1.00	2.00	2.00	3.00	2.00	2.00	-	-%
Counselor	2.00	2.00	1.00	2.00	2.00	2.00	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**34.00**	**34.00**	**30.00**	**32.00**	**33.00**	**33.00**	**-**	**-%**
NON-CERTIFICATED FTE								-%
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	1.00	1.00	1.00	1.00	1.00	-	-%
Instructional Aide	7.75	8.63	8.63	7.75	10.38	9.50	(0.88)	(8%)
Support Staff	3.00	3.00	3.00	3.00	5.00	5.00	-	-%
Custodial Staff	4.00	4.00	4.00	4.00	5.00	4.00	(1.00)	(20%)
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**14.75**	**16.63**	**16.63**	**15.75**	**21.38**	**19.50**	**(1.88)**	**(9%)**
STAFFING FTE TOTALS	**48.75**	**50.63**	**46.63**	**47.75**	**54.38**	**52.50**	**(1.88)**	**(3%)**

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





Fund: 100 General Fund **Location: 011 Wasilla Middle School** **Date: 6/7/2023**

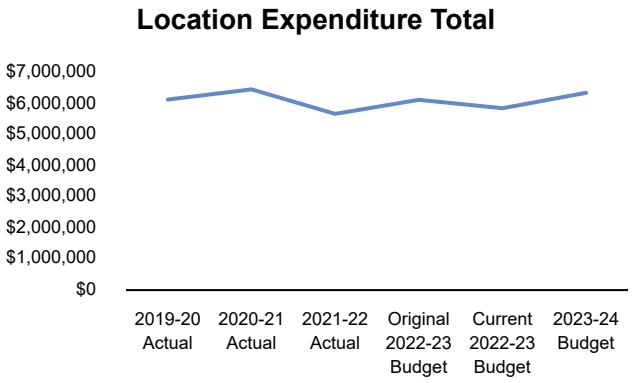
LOCATION EXPENDITURES

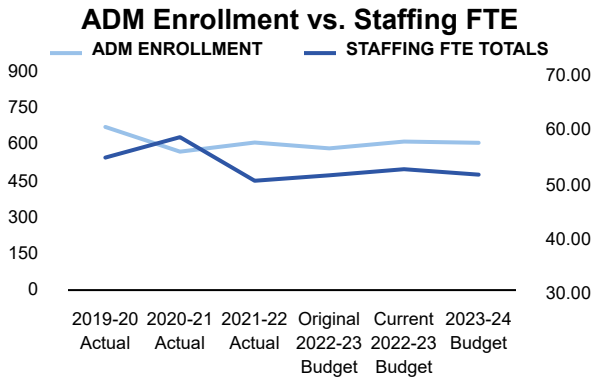
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 3,110,717	$ 3,450,724	$ 2,785,983	$ 3,032,692	$ 2,902,476	$ 3,203,201	$ 300,725	10%
320	Non-Certificated Salaries	754,556	657,927	728,381	730,515	711,536	715,877	4,341	1%
360	Employee Benefits	1,842,584	1,930,880	1,696,676	1,804,299	1,740,677	1,935,554	194,877	11%
	Total Personnel	**5,707,858**	**6,039,532**	**5,211,040**	**5,567,506**	**5,354,689**	**5,854,632**	**499,943**	**9%**
NON-PERSONNEL EXPENDITURE									-%
410	Professional & Technical Services	-	-	20,558	19,167	19,167	20,558	1,391	7%
420	Staff Travel	1,020	2,040	3,550	2,040	-	2,040	2,040	(100%)
425	Student Travel	-	-	5,656	-	1,032	-	(1,032)	(100%)
430	Utilities	62,482	44,170	47,181	68,798	64,483	67,547	3,064	5%
435	Energy	249,267	242,107	275,882	337,269	279,794	266,049	(13,745)	(5%)
440	Purchased Services	9,677	9,286	16,471	14,609	14,609	14,609	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	55,189	76,180	45,333	68,168	53,730	77,228	23,498	44%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	872	654	893	500	3,494	500	(2,994)	(86%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	17,204	-	(17,204)	(100%)
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**378,507**	**374,437**	**415,524**	**510,551**	**453,513**	**448,531**	**(4,982)**	**(1%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 6,086,365**	**$ 6,413,969**	**$ 5,626,564**	**$ 6,078,057**	**$ 5,808,202**	**$ 6,303,163**	**$ 494,961**	**9%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**669.50**	**567.45**	**605.15**	**581.00**	**609.10**	**604.00**	**(5.10)**	**(1%)**
CERTIFICATED FTE								-%
Director	-	-	-	-	-	-	-	-%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Classroom Teacher	25.00	26.00	20.00	19.00	23.00	22.00	(1.00)	(4%)
SPED Teacher	6.00	8.00	7.00	7.00	6.00	6.00	-	-%
Specialist - School	1.00	2.00	2.00	3.00	2.00	2.00	-	-%
Counselor	2.00	2.00	1.00	2.00	2.00	2.00	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**37.00**	**41.00**	**33.00**	**34.00**	**36.00**	**35.00**	**(1.00)**	**(3%)**
NON-CERTIFICATED FTE								-%
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	1.00	1.00	1.00	1.00	1.00	-	-%
Instructional Aide	9.13	7.88	7.88	7.88	7.00	7.00	-	-%
Support Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	-%
Custodial Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**17.13**	**16.88**	**16.88**	**16.88**	**16.00**	**16.00**	**-**	**-%**
STAFFING FTE TOTALS	**54.13**	**57.88**	**49.88**	**50.88**	**52.00**	**51.00**	**(1.00)**	**(2%)**

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





Fund: 100 General Fund **Location: 012 Colony Middle School** **Date: 6/7/2023**

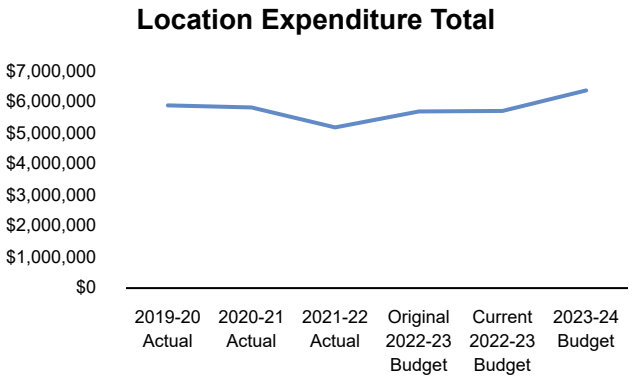
LOCATION EXPENDITURES

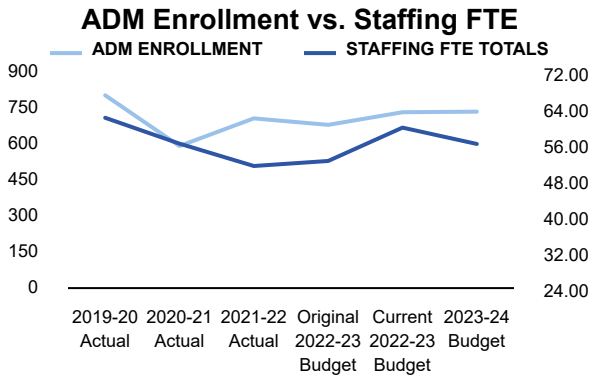
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 3,070,722	$ 3,091,225	$ 2,655,145	$ 2,907,113	$ 2,914,038	$ 3,361,385	$ 447,347	15%
320	Non-Certificated Salaries	710,552	681,775	622,955	637,290	639,047	628,169	(10,878)	(2%)
360	Employee Benefits	1,755,359	1,731,968	1,530,798	1,705,760	1,717,832	1,972,668	254,836	15%
	Total Personnel	**5,536,633**	**5,504,967**	**4,808,898**	**5,250,163**	**5,270,917**	**5,962,222**	**691,305**	**13%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	1,051	249	30,140	19,167	13,396	30,140	16,744	125%
420	Staff Travel	3,550	2,144	2,040	2,040	8	4,080	4,072	50900%
425	Student Travel	-	-	4,125	-	755	-	(755)	(100%)
430	Utilities	52,623	23,990	24,306	54,366	53,026	55,701	2,675	5%
435	Energy	205,163	198,245	214,319	271,155	249,380	209,147	(40,233)	(16%)
440	Purchased Services	8,497	11,825	11,114	19,229	23,729	18,809	(4,920)	(21%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	81,425	79,275	77,208	75,292	75,560	93,593	18,033	24%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	140	1,351	2,660	615	12,102	-	(12,102)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	10,000	-	(10,000)	(100%)
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**352,449**	**317,079**	**365,912**	**441,864**	**437,956**	**411,470**	**(26,486)**	**(6%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 5,889,081**	**$ 5,822,046**	**$ 5,174,810**	**$ 5,692,027**	**$ 5,708,873**	**$ 6,373,692**	**$ 664,819**	**12%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**799.35**	**587.90**	**703.03**	**676.00**	**728.60**	**731.00**	**2.40**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	2.00	2.00	2.00	2.00	4.00	4.00	-	-%
Classroom Teacher	29.00	28.00	22.00	21.00	25.00	25.00	-	-%
SPED Teacher	7.00	6.00	6.00	6.00	7.00	6.00	(1.00)	(14%)
Specialist - School	2.00	1.00	1.00	3.00	2.00	2.00	-	-%
Counselor	2.00	2.00	1.00	2.00	2.00	2.00	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**43.00**	**40.00**	**33.00**	**35.00**	**41.00**	**40.00**	**(1.00)**	**(2%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	1.00	1.00	1.00	1.00	1.00	-	-%
Instructional Aide	8.63	6.88	8.91	8.03	9.44	6.81	(2.63)	(28%)
Support Staff	5.00	4.00	4.00	4.00	4.00	4.00	-	-%
Custodial Staff	5.00	4.00	4.00	4.00	4.00	4.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**18.63**	**15.88**	**17.91**	**17.03**	**18.44**	**15.81**	**(2.63)**	**(14%)**
STAFFING FTE TOTALS	**61.63**	**55.88**	**50.91**	**52.03**	**59.44**	**55.81**	**(3.63)**	**(6%)**

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





Fund: 100 General Fund **Location: 013 Teeland Middle School** **Date: 6/7/2023**

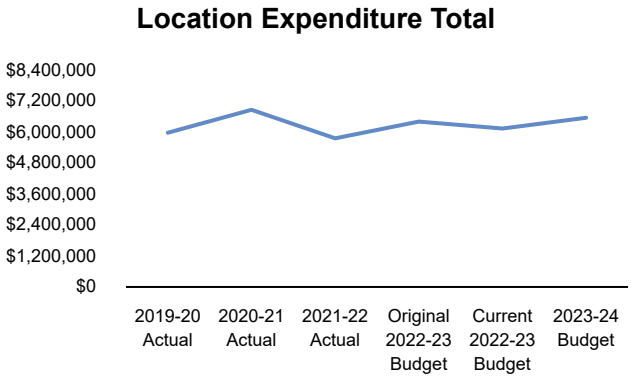
LOCATION EXPENDITURES

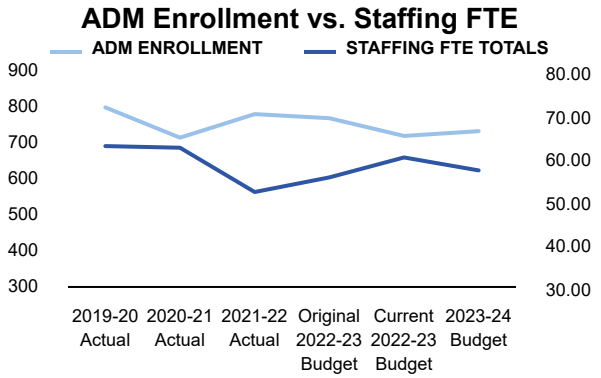
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 3,229,300	$ 3,717,733	$ 3,050,426	$ 3,324,526	$ 3,156,164	$ 3,367,345	$ 211,181	7%
320	Non-Certificated Salaries	628,017	671,875	630,316	696,398	614,196	687,599	73,403	12%
360	Employee Benefits	1,732,745	2,091,771	1,687,022	1,933,209	1,908,896	2,021,538	112,642	6%
	Total Personnel	**5,590,063**	**6,481,379**	**5,367,764**	**5,954,133**	**5,679,256**	**6,076,482**	**397,226**	**7%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	175	-	-	-	-	-	-%
420	Staff Travel	150	3,060	3,060	3,060	-	2,040	2,040	(100%)
425	Student Travel	568	-	4,154	-	1,306	-	(1,306)	(100%)
430	Utilities	52,633	37,180	36,556	56,929	54,272	55,574	1,302	2%
435	Energy	239,378	241,103	231,715	275,608	283,868	296,137	12,269	4%
440	Purchased Services	9,530	13,339	14,162	17,312	18,697	17,495	(1,202)	(6%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	65,100	74,540	83,376	84,933	69,961	94,126	24,165	35%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	2,788	175	565	500	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	15,000	-	(15,000)	(100%)
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**370,148**	**369,572**	**373,588**	**438,342**	**443,104**	**465,372**	**22,268**	**5%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 5,960,210**	**$ 6,850,951**	**$ 5,741,352**	**$ 6,392,475**	**$ 6,122,360**	**$ 6,541,854**	**$ 419,494**	**7%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**796.00**	**711.90**	**777.37**	**766.00**	**716.75**	**730.00**	**13.25**	**2%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	3.00	3.00	3.00	2.00	2.00	2.00	-	-%
Classroom Teacher	30.00	29.00	22.00	26.00	26.00	26.00	-	-%
SPED Teacher	7.00	8.00	7.00	7.00	8.00	8.00	-	-%
Specialist - School	-	1.00	1.00	1.00	1.00	1.00	-	-%
Counselor	2.00	3.00	1.00	2.00	2.00	2.00	-	-%
Nurse	1.00	1.00	1.00	1.00	2.00	1.00	(1.00)	(50%)
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**43.00**	**45.00**	**35.00**	**39.00**	**41.00**	**40.00**	**(1.00)**	**(2%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	1.00	1.00	1.00	1.00	1.00	-	-%
Instructional Aide	11.38	8.00	7.75	7.13	7.75	7.75	-	-%
Support Staff	4.00	4.00	4.00	4.00	5.00	4.00	(1.00)	(20%)
Custodial Staff	4.00	4.00	4.00	4.00	5.00	4.00	(1.00)	(20%)
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**19.38**	**17.00**	**16.75**	**16.13**	**18.75**	**16.75**	**(2.00)**	**(11%)**
STAFFING FTE TOTALS	**62.38**	**62.00**	**51.75**	**55.13**	**59.75**	**56.75**	**(3.00)**	**(5%)**

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





Fund: 100 General Fund **Location: 014 Houston Middle School** **Date: 6/7/2023**

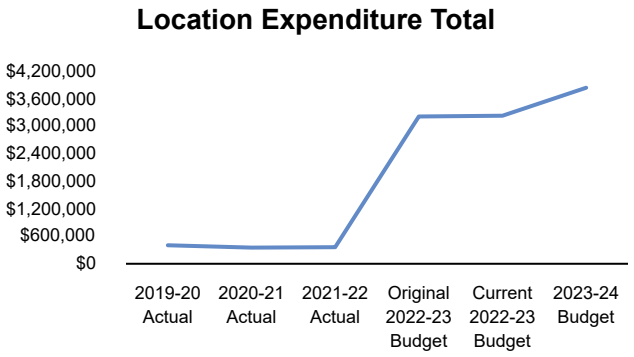
LOCATION EXPENDITURES

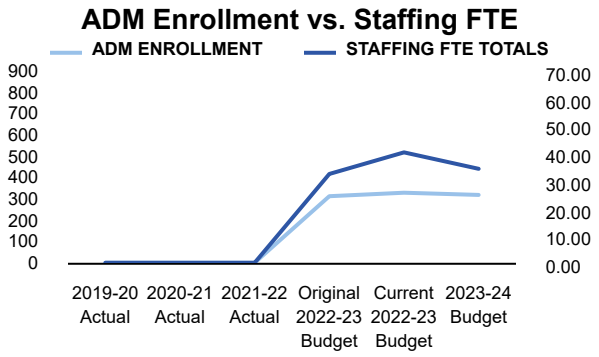
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 153,865	$ 166,902	$ 172,431	$ 1,586,416	$ 1,702,713	$ 1,869,641	$ 166,928	10%
320	Non-Certificated Salaries	43,053	42,331	42,882	510,206	399,296	450,926	51,630	13%
360	Employee Benefits	99,400	108,701	109,097	928,590	920,005	1,093,842	173,837	19%
	Total Personnel	**296,318**	**317,934**	**324,410**	**3,025,212**	**3,022,014**	**3,414,409**	**392,395**	**13%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	16,339	19,167	11,522	19,167	7,645	66%
420	Staff Travel	1,320	-	-	2,640	40	2,040	2,000	5000%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	34,046	34,689	30,536	(4,153)	(12%)
435	Energy	85,208	13,587	-	113,293	102,718	275,798	173,080	169%
440	Purchased Services	125	-	-	5,517	6,577	45,308	38,731	589%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	-	-	-	37,449	40,886	3,437	9%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	1,552	500	(1,052)	(68%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**86,653**	**13,587**	**16,339**	**174,663**	**194,547**	**414,235**	**219,688**	**113%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 382,971**	**$ 331,521**	**$ 340,749**	**$ 3,199,875**	**$ 3,216,561**	**$ 3,828,644**	**$ 612,083**	**19%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**-**	**-**	**-**	**312.00**	**328.35**	**318.00**	**(10.35)**	**(3%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	2.00	2.00	2.00	-	-%
Classroom Teacher	-	-	-	11.00	13.00	12.00	(1.00)	(8%)
SPED Teacher	-	-	-	4.00	5.00	5.00	-	-%
Specialist - School	-	-	-	1.00	1.00	1.00	-	-%
Counselor	-	-	-	1.00	1.00	1.00	-	-%
Nurse	-	-	-	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**20.00**	**23.00**	**22.00**	**(1.00)**	**(4%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	0.50	0.50	0.50	-	-%
Instructional Aide	-	-	-	6.88	5.75	5.75	-	-%
Support Staff	-	-	-	2.00	4.00	3.00	(1.00)	(25%)
Custodial Staff	-	-	-	3.00	7.00	3.00	(4.00)	(57%)
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**12.38**	**17.25**	**12.25**	**(5.00)**	**(29%)**
STAFFING FTE TOTALS	**-**	**-**	**-**	**32.38**	**40.25**	**34.25**	**(6.00)**	**(15%)**

Houston Middle School, built in 2003, originally housing Houston High School, it was converted to the middle school in 2023 after the 2018 earthquake destroyed the original Middle School. It hosts a co-ed wrestling team, National Junior Honor Society, a music program, and the STEM (Science, Technology, Engineering, and Math) program. After the earthquake on 11/30/2018, Houston High and Houston Middle were combined into Houston Jr/Sr High due to severe damage to the Houston Middle building, until a new building was completed in 2023.





Fund: 100 General Fund **Location: 030 Big Lake Elementary School** **Date: 6/7/2023**

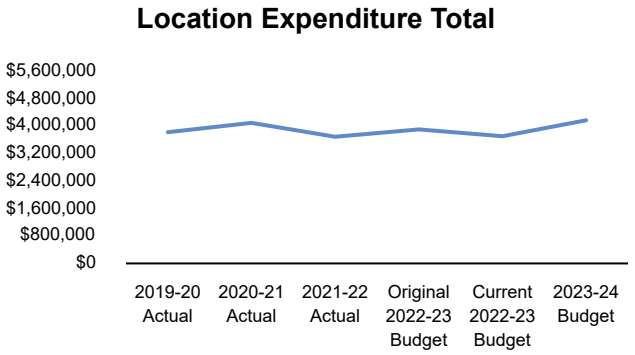
LOCATION EXPENDITURES

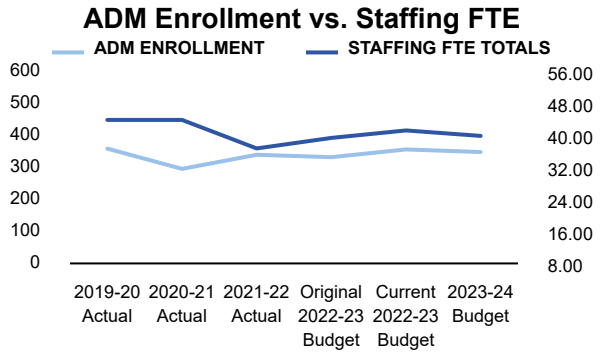
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,954,125	$ 1,956,307	$ 1,757,489	$ 1,849,808	$ 1,764,940	$ 1,946,888	$ 181,948	10%
320	Non-Certificated Salaries	518,906	615,030	563,704	579,821	560,756	611,672	50,916	9%
360	Employee Benefits	1,152,041	1,335,961	1,169,015	1,241,806	1,149,140	1,391,734	242,594	21%
	Total Personnel	**3,625,072**	**3,907,299**	**3,490,208**	**3,671,435**	**3,474,836**	**3,950,294**	**475,458**	**14%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	100	50	-	-	-	-	-%
420	Staff Travel	911	720	720	720	-	720	720	(100%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	40,826	28,354	27,991	43,884	43,884	42,951	(933)	(2%)
435	Energy	82,164	86,434	87,244	102,896	98,418	93,008	(5,410)	(5%)
440	Purchased Services	27,958	27,721	29,339	31,732	31,732	24,615	(7,117)	(22%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	21,572	19,874	29,533	29,231	32,055	34,675	2,620	8%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	324	442	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**173,430**	**163,527**	**175,319**	**208,463**	**206,089**	**195,969**	**(10,120)**	**(5%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 3,798,503**	**$ 4,070,826**	**$ 3,665,527**	**$ 3,879,898**	**$ 3,680,925**	**$ 4,146,263**	**$ 465,338**	**13%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**355.70**	**292.38**	**336.43**	**329.00**	**353.15**	**345.00**	**(8.15)**	**(2%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	2.00	2.00	-	-%
Classroom Teacher	18.00	16.50	13.00	15.00	14.00	14.00	-	-%
SPED Teacher	7.00	8.00	7.00	7.00	6.00	6.00	-	-%
Specialist - School	3.50	1.50	1.50	0.50	1.50	1.50	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**30.50**	**28.00**	**23.50**	**24.50**	**24.50**	**24.50**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	9.13	12.13	10.00	10.13	12.00	10.63	(1.37)	(11%)
Support Staff	2.00	2.50	2.00	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	1.00	1.00	2.00	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**13.13**	**15.63**	**13.00**	**14.63**	**16.50**	**15.13**	**(1.37)**	**(8%)**
STAFFING FTE TOTALS	**43.63**	**43.63**	**36.50**	**39.13**	**41.00**	**39.63**	**(1.37)**	**(3%)**

Big Lake Elementary School was built in 1964, the same year as Alaska's great earthquake. At just over 57,000 square feet, it is the second largest elementary school in the Mat-Su Valley. Over 325 students attend Big Lake Elementary each year where they not only participate in a rigorous academic program but also enjoy many after school activities such as cross country skiing and Lego Robotics.





Fund: 100 General Fund **Location: 031 Glacier View School** **Date: 6/7/2023**

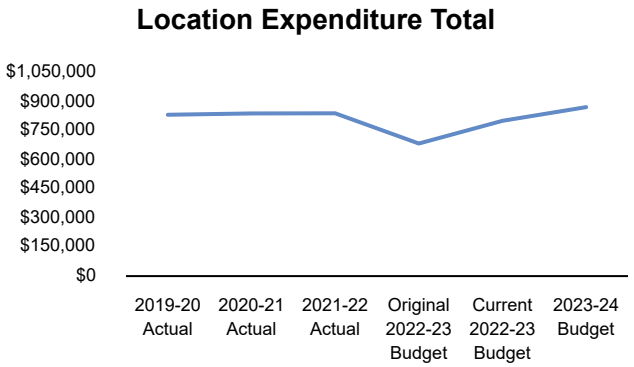
LOCATION EXPENDITURES

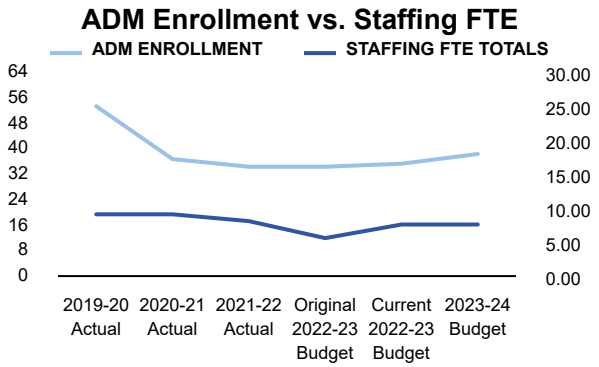
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 361,469	$ 393,161	$ 356,131	$ 313,112	$ 327,645	$ 306,646	$ 46,708	14%
320	Non-Certificated Salaries	141,455	115,679	138,620	65,399	121,907	113,845	(7,947)	(7%)
360	Employee Benefits	223,767	243,451	222,413	154,092	201,486	208,648	50,436	25%
	Total Personnel	**726,692**	**752,292**	**717,164**	**532,603**	**651,038**	**629,139**	**89,197**	**14%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	1,320	1,419	-	2,640	143	720	217	152%
425	Student Travel	764	-	3,456	-	4,500	-	(4,500)	(100%)
430	Utilities	22,287	9,862	17,784	24,207	25,481	23,477	(2,004)	(8%)
435	Energy	57,448	54,574	71,770	84,401	80,698	72,232	(8,466)	(10%)
440	Purchased Services	5,146	5,775	12,363	19,705	19,705	14,459	(5,246)	(27%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	11,189	7,748	9,718	13,678	12,604	13,782	1,178	9%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	435	385	523	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**98,589**	**79,762**	**115,614**	**144,631**	**143,131**	**124,670**	**(18,821)**	**(13%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 825,281**	**$ 832,053**	**$ 832,778**	**$ 677,234**	**$ 794,169**	**$ 753,809**	**$ 70,376**	**9%**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**53.00**	**36.40**	**34.00**	**34.00**	**34.95**	**38.00**	**3.05**	**9%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	0.50	1.00	1.00	0.50	-	-%
Classroom Teacher	4.00	4.00	4.00	2.00	2.00	2.00	-	-%
SPED Teacher	0.50	0.50	0.50	0.50	1.00	1.00	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**5.50**	**5.50**	**5.00**	**3.50**	**4.00**	**3.50**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	1.44	1.44	0.94	0.94	1.44	1.44	-	-%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Custodial Staff	1.00	1.00	1.00	-	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**3.44**	**3.44**	**2.94**	**1.94**	**3.44**	**3.44**	**-**	**-%**
STAFFING FTE TOTALS	**8.94**	**8.94**	**7.94**	**5.44**	**7.44**	**6.94**	**-**	**-%**

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





Fund: 100 General Fund **Location: 032 Iditarod Elementary School** **Date: 6/7/2023**

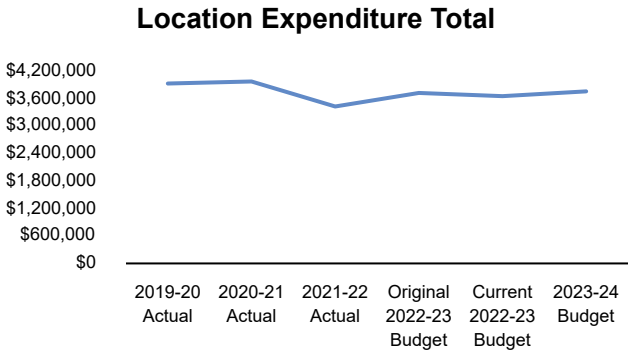
LOCATION EXPENDITURES

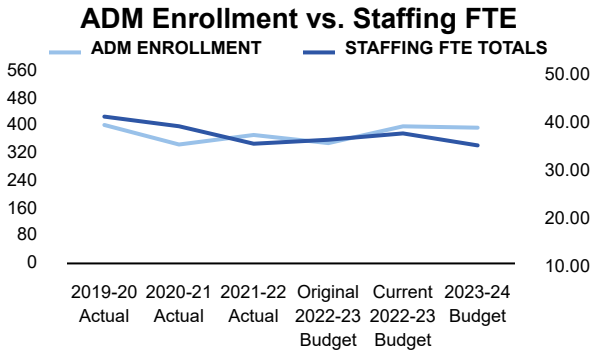
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,107,687	$ 2,152,224	$ 1,839,867	$ 1,942,707	$ 1,835,304	$ 1,931,664	$ 96,360	5%
320	Non-Certificated Salaries	435,279	430,426	421,785	476,998	426,326	461,397	35,071	8%
360	Employee Benefits	1,201,203	1,238,826	998,980	1,101,263	1,035,733	1,173,357	137,624	13%
	Total Personnel	**3,744,169**	**3,821,476**	**3,260,632**	**3,520,968**	**3,297,363**	**3,566,418**	**269,055**	**8%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	26,162	-	-	-	215	-	(215)	(100%)
420	Staff Travel	720	720	720	720	-	720	720	(100%)
425	Student Travel	228	-	-	-	-	-	-	-%
430	Utilities	38,536	29,069	30,750	38,586	36,562	38,524	1,962	5%
435	Energy	77,015	74,831	80,227	99,540	80,951	80,782	(169)	(0%)
440	Purchased Services	3,240	-	16,726	15,652	162,693	15,252	(147,441)	(91%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	23,654	32,258	22,150	32,020	59,599	40,346	(19,253)	(32%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	159	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**169,555**	**136,877**	**150,732**	**186,518**	**340,020**	**175,624**	**(164,396)**	**(48%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 3,913,723**	**$ 3,958,353**	**$ 3,411,364**	**$ 3,707,486**	**$ 3,637,383**	**$ 3,742,042**	**$ 104,659**	**3%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**400.95**	**343.95**	**371.75**	**348.00**	**397.00**	**393.00**	**(4.00)**	**(1%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	100%
Classroom Teacher	20.00	18.50	15.00	16.32	15.00	15.00	15.00	100%
SPED Teacher	7.00	5.99	4.99	4.99	5.00	5.00	5.00	100%
Specialist - School	1.50	0.50	0.50	0.50	0.50	0.75	0.75	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	1.00	100%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**30.50**	**26.99**	**22.49**	**23.81**	**22.50**	**22.75**	**22.75**	**101%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	5.88	6.88	8.24	7.25	8.88	7.13	(1.75)	(20%)
Support Staff	2.00	2.50	2.00	2.50	3.50	2.50	(1.00)	(29%)
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**9.88**	**11.38**	**12.24**	**11.75**	**14.38**	**11.63**	**(2.75)**	**(19%)**
STAFFING FTE TOTALS	**40.38**	**38.37**	**34.73**	**35.56**	**36.88**	**34.38**	**20.00**	**54%**

Iditarod Elementary was originally built in 1971 and was rebuilt at its current site in 2016. Iditarod is a community school of about 400 students from PK - 5. Iditarod is a student-centered school with several district programs, before and after school opportunities for students, and a dedicated staff. Named after Alaska's great sled dog race, Iditarod Elementary School is a hub to the Wasilla community it proudly serves.





Fund: 100 General Fund **Location: 033 Sherrod Elementary School** **Date: 6/7/2023**

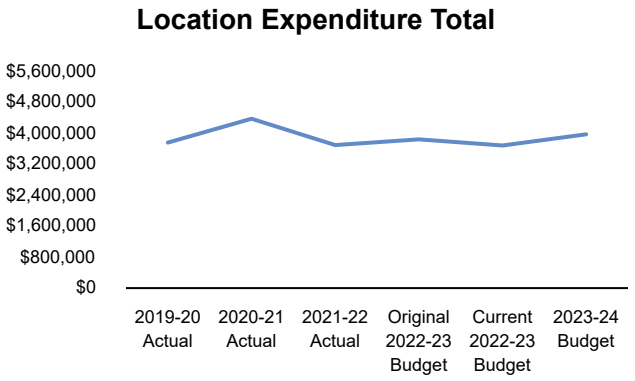
LOCATION EXPENDITURES

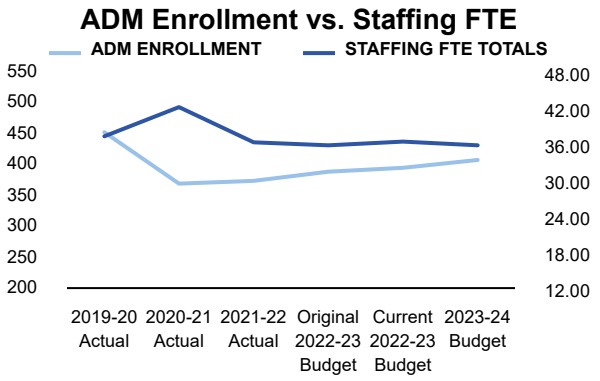
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,150,176	$ 2,477,088	$ 2,070,077	$ 2,080,523	$ 2,109,904	$ 2,202,705	$ 92,801	4%
320	Non-Certificated Salaries	396,197	420,622	371,671	385,935	303,250	318,914	15,664	5%
360	Employee Benefits	1,071,346	1,332,606	1,099,985	1,166,446	1,091,216	1,237,912	146,696	13%
	Total Personnel	**3,617,719**	**4,230,316**	**3,541,733**	**3,632,904**	**3,504,370**	**3,759,531**	**255,161**	**7%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	785	720	647	720	-	720	720	(100%)
425	Student Travel	214	-	325	-	-	-	-	-%
430	Utilities	13,278	16,046	16,364	28,383	24,135	51,996	27,861	115%
435	Energy	87,501	84,945	87,041	119,454	96,078	94,761	(1,317)	(1%)
440	Purchased Services	1,734	-	11,452	11,999	11,999	11,907	(92)	(1%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	24,743	32,890	24,815	36,735	34,910	42,130	7,220	21%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	165	192	50	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**128,420**	**134,791**	**140,694**	**197,291**	**167,122**	**201,514**	**34,392**	**21%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 3,746,139**	**$ 4,365,107**	**$ 3,682,427**	**$ 3,830,195**	**$ 3,671,492**	**$ 3,961,045**	**$ 289,553**	**8%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**451.00**	**367.65**	**372.15**	**387.00**	**393.30**	**406.00**	**12.70**	**3%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	17.00	20.00	16.00	16.00	18.00	18.00	-	-%
SPED Teacher	5.00	6.00	5.00	5.00	5.00	5.00	-	-%
Specialist - School	3.50	2.50	2.50	1.50	1.50	1.50	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00		1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**27.50**	**29.50**	**25.50**	**24.50**	**26.50**	**26.50**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	5.63	8.00	6.63	6.63	4.75	4.63	(0.12)	(3%)
Support Staff	2.00	2.50	2.00	2.50	3.00	2.50	(0.50)	(17%)
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**9.63**	**12.50**	**10.63**	**11.13**	**9.75**	**9.13**	**(0.62)**	**(6%)**
STAFFING FTE TOTALS	**37.13**	**42.00**	**36.13**	**35.63**	**36.25**	**35.63**	**(0.62)**	**(2%)**

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





Fund: 100 General Fund **Location: 034 Swanson Elementary School** **Date: 6/7/2023**

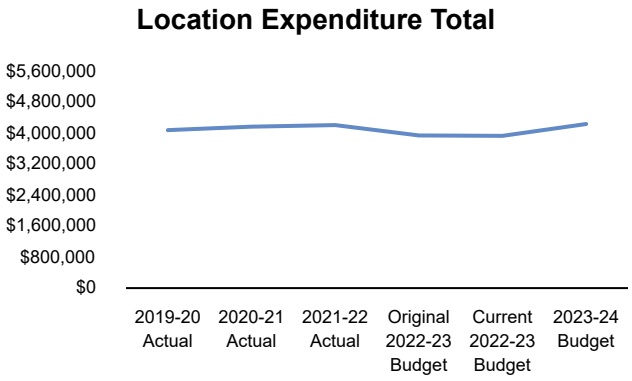
LOCATION EXPENDITURES

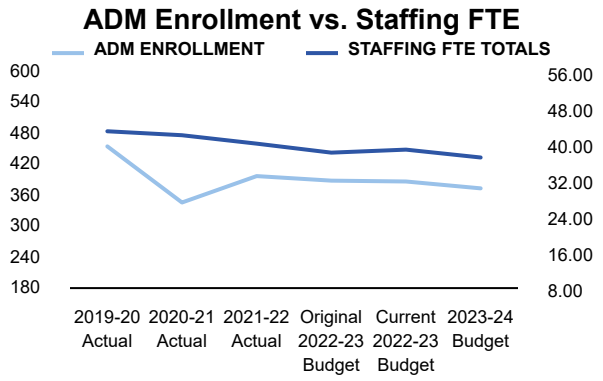
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,255,368	$ 2,317,267	$ 2,330,023	$ 2,098,839	$ 2,200,855	$ 2,309,296	$ 108,441	5%
320	Non-Certificated Salaries	442,570	392,924	421,554	443,216	358,255	429,670	71,415	20%
360	Employee Benefits	1,231,886	1,304,090	1,276,690	1,192,537	1,165,481	1,310,326	144,845	12%
	Total Personnel	**3,929,825**	**4,014,281**	**4,028,267**	**3,734,592**	**3,724,591**	**4,049,292**	**324,701**	**9%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	1,495	-	-	-	-	-	-	-%
420	Staff Travel	120	720	720	2,520	1,300	2,520	1,220	94%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	20,752	22,846	22,827	37,453	32,331	35,211	2,880	9%
435	Energy	86,453	89,941	100,513	114,279	119,444	94,474	(24,970)	(21%)
440	Purchased Services	-	79	6,912	9,398	10,098	9,398	(700)	(7%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	30,974	31,604	40,260	33,571	33,517	37,260	3,743	11%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	110	-	828	-	79	-	(79)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**139,904**	**145,189**	**172,060**	**197,221**	**196,769**	**178,863**	**(17,906)**	**(9%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 4,069,729**	**$ 4,159,471**	**$ 4,200,327**	**$ 3,931,813**	**$ 3,921,360**	**$ 4,228,155**	**$ 306,795**	**8%**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**453.65**	**344.50**	**395.85**	**387.00**	**385.35**	**372.00**	**(13.35)**	**(3%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	20.00	21.50	20.50	18.00	18.00	18.00	-	-%
SPED Teacher	5.00	4.00	4.00	4.00	5.00	4.00	(1.00)	(20%)
Specialist - School	4.00	1.50	1.50	1.50	1.05	1.05	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**31.00**	**29.00**	**28.00**	**25.50**	**26.05**	**25.05**	**(1.00)**	**(4%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	7.63	8.25	7.88	7.88	8.00	7.25	(0.75)	(9%)
Support Staff	2.00	2.50	2.00	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**11.63**	**12.75**	**11.88**	**12.38**	**12.50**	**11.75**	**(0.75)**	**(6%)**
STAFFING FTE TOTALS	**42.63**	**41.75**	**39.88**	**37.88**	**38.55**	**36.80**	**(1.75)**	**(5%)**

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





Fund: 100 General Fund **Location: 035 Talkeetna Elementary School** **Date: 6/7/2023**

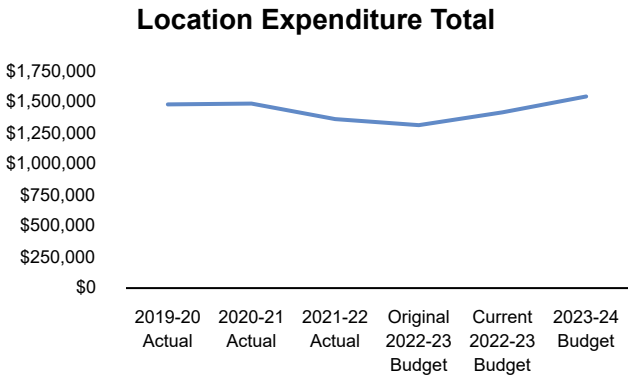
LOCATION EXPENDITURES

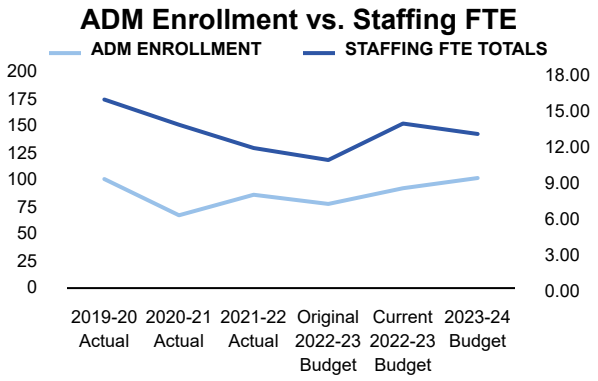
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 684,751	$ 702,291	$ 633,469	$ 575,171	$ 625,725	$ 659,596	$ 33,871	5%
320	Non-Certificated Salaries	203,742	189,738	169,765	166,234	181,826	201,283	19,457	11%
360	Employee Benefits	469,363	465,666	403,133	380,028	442,316	476,683	34,367	8%
	Total Personnel	**1,357,856**	**1,357,695**	**1,206,367**	**1,121,433**	**1,249,867**	**1,337,562**	**87,695**	**7%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	99	-	-	-	-	-	-%
420	Staff Travel	2,296	1,391	577	4,820	3,500	2,620	(880)	(25%)
425	Student Travel	-	-	-	1,500	174	-	(174)	(100%)
430	Utilities	38,344	28,375	28,122	31,337	31,681	31,395	(286)	(1%)
435	Energy	64,803	67,042	93,801	103,315	99,470	108,570	9,100	9%
440	Purchased Services	11,442	25,643	25,837	21,356	21,356	31,603	10,247	48%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	5,134	6,620	6,278	27,935	9,517	32,262	22,745	239%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	328	-	119	400	402	403	1	0%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**122,349**	**129,171**	**154,734**	**190,663**	**166,100**	**206,853**	**40,753**	**25%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 1,480,205**	**$ 1,486,865**	**$ 1,361,101**	**$ 1,312,096**	**$ 1,415,967**	**$ 1,544,415**	**$ 128,448**	**9%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**100.05**	**66.50**	**85.50**	**77.00**	**91.55**	**101.00**	**9.45**	**10%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	6.00	6.00	5.00	4.00	5.00	5.00	-	-%
SPED Teacher	2.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - School	1.25	0.25	0.25	0.25	0.25	0.25	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	0.50	0.50	0.50	0.50	0.50	0.50	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**10.75**	**8.75**	**7.75**	**6.75**	**7.75**	**7.75**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	0.10	0.10	-	-%
Instructional Aide	2.88	2.78	1.84	1.84	2.78	2.91	0.13	5%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Custodial Staff	1.00	1.00	1.00	1.00	2.00	1.00	(1.00)	(50%)
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**4.88**	**4.78**	**3.84**	**3.84**	**5.88**	**5.01**	**(0.87)**	**(15%)**
STAFFING FTE TOTALS	**15.63**	**13.53**	**11.59**	**10.59**	**13.63**	**12.76**	**(0.87)**	**(6%)**

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





Fund: 100 General Fund **Location: 036 Trapper Creek Elementary School** **Date: 6/7/2023**

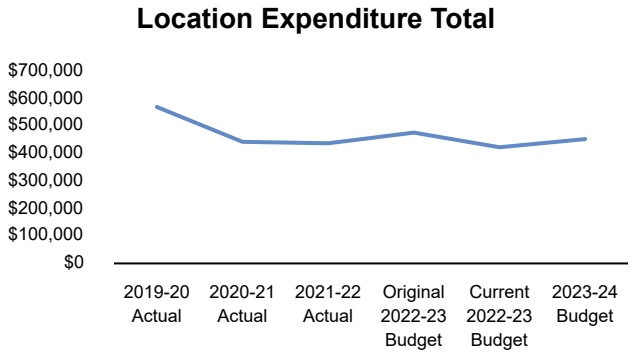
LOCATION EXPENDITURES

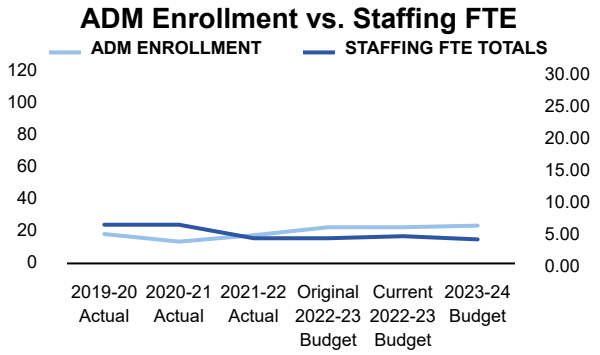
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 225,764	$ 178,232	$ 173,075	$ 172,002	$ 176,835	$ 181,586	$ 4,751	3%
320	Non-Certificated Salaries	141,575	70,846	67,049	72,916	38,107	28,269	(9,838)	(26%)
360	Employee Benefits	119,925	94,584	92,259	98,361	84,335	116,389	32,054	38%
	Total Personnel	**487,264**	**343,662**	**332,383**	**343,279**	**299,277**	**326,244**	**26,967**	**9%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	1,745	1,382	-	1,320	-	920	920	(100%)
425	Student Travel	-	-	56	-	-	-	-	-%
430	Utilities	18,274	16,558	15,497	24,976	24,976	24,724	(252)	(1%)
435	Energy	41,318	46,473	48,861	64,228	56,743	53,037	(3,706)	(7%)
440	Purchased Services	12,419	28,458	30,306	21,084	21,084	31,795	10,711	51%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	5,735	3,187	7,294	18,423	17,821	13,001	(4,820)	(27%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	95	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**79,585**	**96,058**	**102,014**	**130,031**	**120,624**	**123,477**	**2,853**	**2%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 566,849**	**$ 439,720**	**$ 434,397**	**$ 473,310**	**$ 419,901**	**$ 449,721**	**$ 29,820**	**7%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**17.75**	**13.00**	**17.00**	**22.00**	**22.00**	**23.00**	**1.00**	**5%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	2.00	2.00	1.00	1.00	1.00	1.00	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	0.20	0.20	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**3.20**	**3.20**	**2.00**	**2.00**	**2.00**	**2.00**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	0.10	0.10	-	-%
Instructional Aide	1.19	1.19	0.28	0.28	-	-	-	-%
Support Staff	0.50	0.50	0.50	0.50	1.00	0.50	(0.50)	(50%)
Custodial Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**2.69**	**2.69**	**1.78**	**1.78**	**2.10**	**1.60**	**(0.50)**	**(24%)**
STAFFING FTE TOTALS	**5.89**	**5.89**	**3.78**	**3.78**	**4.10**	**3.60**	**(0.50)**	**(12%)**

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





Fund: 100 General Fund **Location: 038 Willow Elementary School** **Date: 6/7/2023**

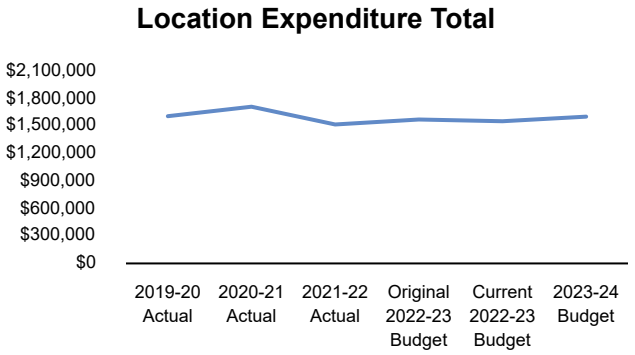
LOCATION EXPENDITURES

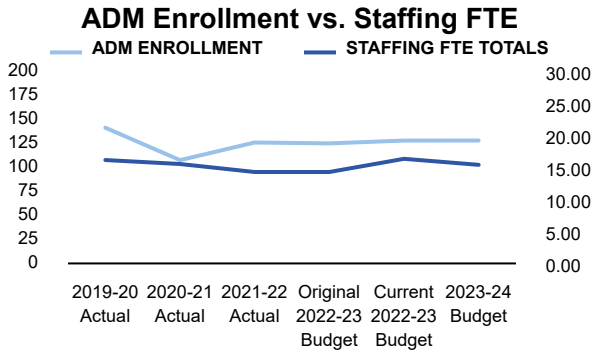
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 749,229	$ 782,056	$ 680,250	$ 688,864	$ 669,589	$ 715,345	$ 45,756	7%
320	Non-Certificated Salaries	199,607	238,483	179,790	175,487	214,352	229,758	15,406	7%
360	Employee Benefits	499,538	523,804	458,890	461,881	444,488	470,302	25,814	6%
	Total Personnel	**1,448,374**	**1,544,342**	**1,318,930**	**1,326,232**	**1,328,429**	**1,415,405**	**86,976**	**7%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	1,393	1,290	-	1,570	83	970	887	1069%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	35,951	22,377	21,974	38,277	37,861	36,555	(1,306)	(3%)
435	Energy	70,104	73,489	87,362	100,195	90,949	83,420	(7,529)	(8%)
440	Purchased Services	34,119	50,660	65,467	77,114	37,114	37,350	236	1%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	8,724	7,171	14,097	18,780	20,746	19,755	(991)	(5%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	863	1,200	1,114	1,100	-	1,090	1,090	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	2,664	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	5,185	-	(5,185)	(100%)
533	Principal On Long Term Debt	-	-	-	-	23,950	-	(23,950)	(100%)
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**151,153**	**158,851**	**190,014**	**237,036**	**215,888**	**179,140**	**(36,748)**	**(17%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 1,599,527**	**$ 1,703,194**	**$ 1,508,944**	**$ 1,563,268**	**$ 1,544,317**	**$ 1,594,545**	**$ 50,228**	**3%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**140.35**	**106.55**	**124.94**	**124.00**	**126.95**	**127.00**	**0.05**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	6.00	6.00	5.00	5.00	5.50	5.00	(0.50)	(9%)
SPED Teacher	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Specialist - School	1.50	0.50	0.50	0.50	0.50	0.50	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	0.50	0.50	0.50	0.50	0.50	0.50	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**11.00**	**10.00**	**9.00**	**9.00**	**9.50**	**9.00**	**(0.50)**	**(5%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	2.50	2.88	2.63	2.63	3.38	3.44	0.06	2%
Support Staff	1.00	1.00	1.00	1.00	1.31	1.31	-	-%
Custodial Staff	1.50	1.50	1.50	1.50	2.00	1.50	(0.50)	(25%)
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**5.00**	**5.38**	**5.13**	**5.13**	**6.69**	**6.25**	**(0.44)**	**(7%)**
STAFFING FTE TOTALS	**16.00**	**15.38**	**14.13**	**14.13**	**16.19**	**15.25**	**(0.94)**	**(6%)**

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





Fund: 100 General Fund **Location: 039 Snowshoe Elementary School** **Date: 6/7/2023**

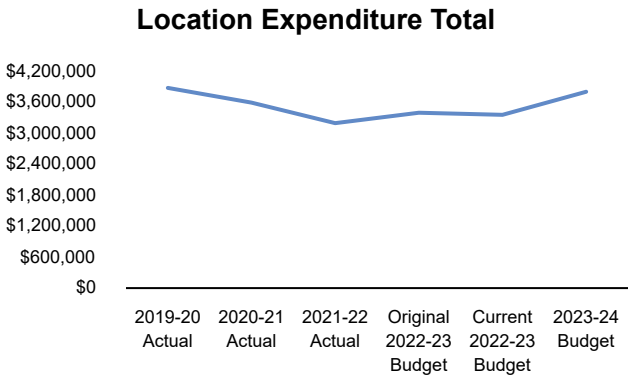
LOCATION EXPENDITURES

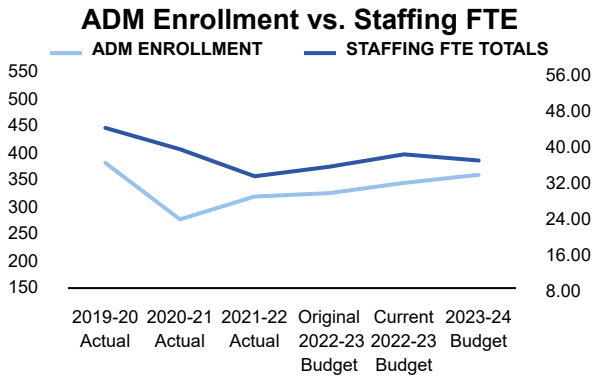
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,990,543	$ 1,952,951	$ 1,747,740	$ 1,844,308	$ 1,738,922	$ 1,906,985	$ 168,063	10%
320	Non-Certificated Salaries	546,369	399,502	361,851	383,947	437,791	475,103	37,312	9%
360	Employee Benefits	1,192,574	1,099,116	927,688	981,687	1,002,452	1,238,304	235,852	24%
	Total Personnel	**3,729,486**	**3,451,569**	**3,037,279**	**3,209,942**	**3,179,165**	**3,620,392**	**441,227**	**14%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	980	720	720	720	33	720	687	2082%
425	Student Travel	745	-	-	-	-	-	-	-%
430	Utilities	38,804	25,585	25,398	40,634	40,634	39,543	(1,091)	(3%)
435	Energy	67,895	67,459	71,325	84,211	72,749	70,434	(2,315)	(3%)
440	Purchased Services	12,250	19,491	32,940	25,471	25,471	30,398	4,927	19%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	22,461	22,165	20,018	29,471	31,759	36,910	5,151	16%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	938	50	254	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**144,073**	**135,470**	**150,655**	**180,507**	**170,646**	**178,005**	**7,359**	**4%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 3,873,559**	**$ 3,587,039**	**$ 3,187,934**	**$ 3,390,449**	**$ 3,349,811**	**$ 3,798,397**	**$ 448,586**	**13%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**380.03**	**275.45**	**317.75**	**324.00**	**342.95**	**358.00**	**15.05**	**4%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	19.00	16.50	14.00	16.00	14.00	15.00	1.00	7%
SPED Teacher	4.00	6.00	5.00	5.00	5.00	5.00	-	-%
Specialist - School	3.50	1.50	1.50	0.50	1.50	1.50	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**28.50**	**26.00**	**22.50**	**23.50**	**22.50**	**23.50**	**1.00**	**4%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	10.88	7.13	7.13	7.75	9.50	8.13	(1.37)	(14%)
Support Staff	2.00	2.50	2.00	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	3.00	1.00	1.00	3.00	2.00	(1.00)	(33%)
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**14.88**	**12.63**	**10.13**	**11.25**	**15.00**	**12.63**	**(2.37)**	**(16%)**
STAFFING FTE TOTALS	**43.38**	**38.63**	**32.63**	**34.75**	**37.50**	**36.13**	**(1.37)**	**(4%)**

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





Fund: 100 General Fund **Location: 041 Butte Elementary School** **Date: 6/7/2023**

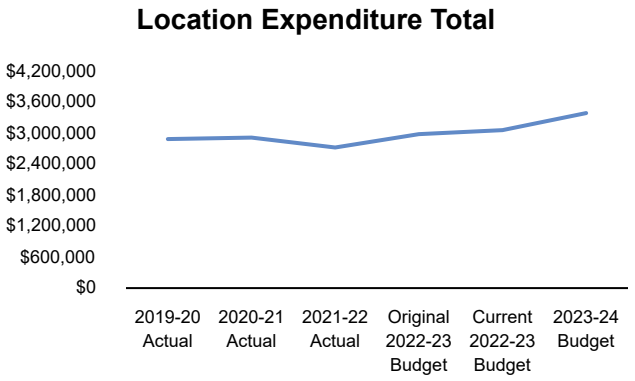
LOCATION EXPENDITURES

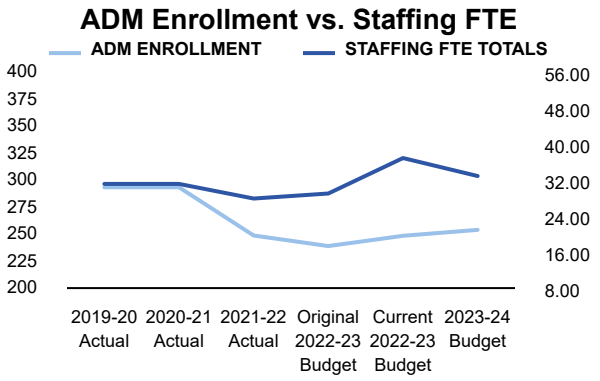
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,497,359	$ 1,524,908	$ 1,365,448	$ 1,495,831	$ 1,552,132	$ 1,664,831	$ 112,699	7%
320	Non-Certificated Salaries	390,621	374,507	387,120	429,923	434,590	487,074	52,484	12%
360	Employee Benefits	875,576	890,334	808,894	898,732	925,792	1,077,239	151,447	16%
	Total Personnel	**2,763,556**	**2,789,750**	**2,561,462**	**2,824,486**	**2,912,514**	**3,229,144**	**316,630**	**11%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	139	55	150	138	-	(138)	(100%)
420	Staff Travel	948	915	923	1,220	262	920	658	251%
425	Student Travel	-	-	-	-	50	-	(50)	(100%)
430	Utilities	32,135	17,220	23,343	31,880	30,464	30,962	498	2%
435	Energy	53,004	53,300	56,230	67,684	57,275	56,902	(373)	(1%)
440	Purchased Services	12,755	28,386	49,274	29,209	29,209	40,420	11,211	38%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	16,016	17,134	22,730	19,150	21,703	25,166	3,463	16%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	295	515	300	563	300	(263)	(47%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**114,858**	**117,389**	**153,070**	**149,593**	**139,664**	**154,670**	**15,006**	**11%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 2,878,414**	**$ 2,907,139**	**$ 2,714,532**	**$ 2,974,079**	**$ 3,052,178**	**$ 3,383,814**	**$ 331,636**	**11%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**292.42**	**292.42**	**247.78**	**238.00**	**247.50**	**253.00**	**5.50**	**2%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	12.00	12.00	12.00	12.00	13.00	13.00	-	-%
SPED Teacher	3.50	3.50	4.00	4.00	5.00	5.00	-	-%
Specialist - School	2.50	2.50	0.50	0.50	0.50	-	(0.50)	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	0.80	0.80	0.80	0.80	0.80	0.80	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**19.80**	**19.80**	**18.30**	**18.30**	**20.30**	**19.80**	**(0.50)**	**(2%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	7.13	7.13	5.38	6.50	10.38	8.88	(1.50)	(14%)
Support Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Custodial Staff	2.00	2.00	2.00	2.00	4.00	2.00	(2.00)	(50%)
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**11.13**	**11.13**	**9.38**	**10.50**	**16.38**	**12.88**	**(3.50)**	**(21%)**
STAFFING FTE TOTALS	**30.93**	**30.93**	**27.68**	**28.80**	**36.68**	**32.68**	**(4.00)**	**(11%)**

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





Fund: 100 General Fund **Location: 042 Sutton Elementary School** **Date: 6/7/2023**

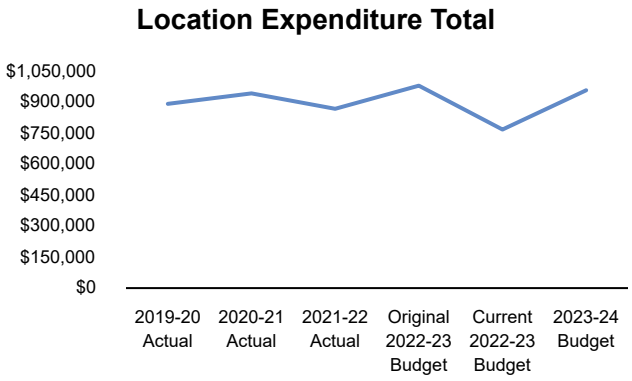
LOCATION EXPENDITURES

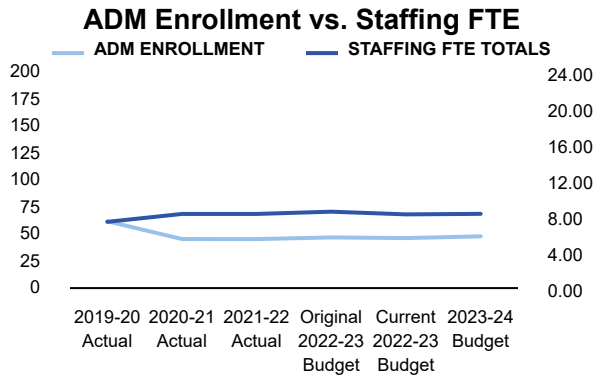
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 395,801	$ 445,239	$ 392,697	$ 427,812	$ 309,113	$ 333,166	$ 24,053	8%
320	Non-Certificated Salaries	106,846	116,620	110,695	122,783	114,381	169,644	55,263	48%
360	Employee Benefits	250,475	250,853	250,075	282,074	198,864	272,561	73,697	37%
	Total Personnel	**753,122**	**812,711**	**753,467**	**832,669**	**622,358**	**775,371**	**153,013**	**25%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	1,000	1,000	(100%)
420	Staff Travel	720	690	-	720	-	1,720	1,720	(100%)
425	Student Travel	-	125	565	-	350	1,600	1,250	357%
430	Utilities	53,806	52,137	15,145	30,611	30,353	68,198	37,845	125%
435	Energy	43,293	52,849	58,431	75,568	73,178	63,222	(9,956)	(14%)
440	Purchased Services	27,824	13,602	25,772	26,289	26,289	36,401	10,112	38%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	12,036	9,587	13,217	13,339	13,346	9,306	(4,040)	(30%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	150	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**137,679**	**128,989**	**113,280**	**146,527**	**143,516**	**181,447**	**37,931**	**26%**
550	Transfer To Other Funds	-	-	-	-	101	-	(101)	(100%)
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 890,802**	**$ 941,701**	**$ 866,747**	**$ 979,196**	**$ 765,975**	**$ 956,818**	**$ 190,843**	**25%**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**60.95**	**44.50**	**44.45**	**46.00**	**45.39**	**47.00**	**1.61**	**4%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	2.75	3.00	2.50	2.50	1.50	1.50	-	-%
SPED Teacher	0.50	0.50	1.50	1.50	1.00	1.00	-	-%
Specialist - School	0.75	0.50	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	0.20	0.20	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**5.00**	**5.00**	**5.00**	**5.00**	**3.70**	**3.70**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	0.25	1.13	1.13	1.38	1.38	1.44	0.06	4%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Custodial Staff	1.00	1.00	1.00	1.00	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**2.25**	**3.13**	**3.13**	**3.38**	**4.38**	**4.44**	**0.06**	**1%**
STAFFING FTE TOTALS	**7.25**	**8.13**	**8.13**	**8.38**	**8.08**	**8.14**	**0.06**	**1%**

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





Fund: 100-General Fund **Location: 043 Cottonwood Creek Elementary School** **Date: 6/7/2023**

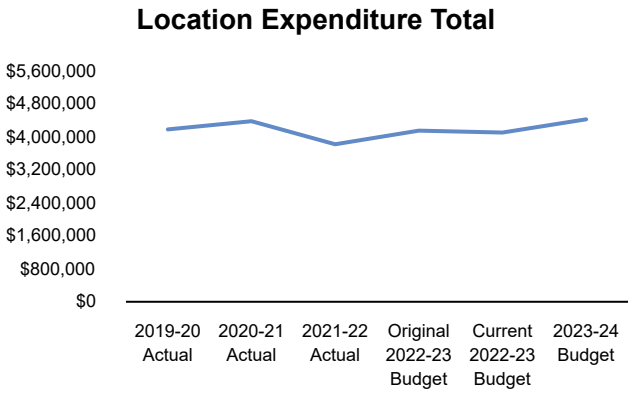
LOCATION EXPENDITURES

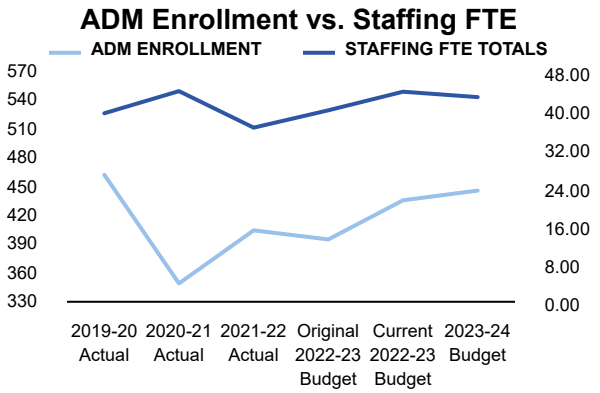
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,369,222	$ 2,424,806	$ 2,132,345	$ 2,271,034	$ 2,259,139	$ 2,384,827	$ 125,688	6%
320	Non-Certificated Salaries	480,069	492,619	425,329	431,191	469,371	477,845	8,474	2%
360	Employee Benefits	1,178,815	1,321,426	1,104,274	1,184,904	1,210,003	1,387,148	177,145	15%
	Total Personnel	**4,028,106**	**4,238,851**	**3,661,948**	**3,887,129**	**3,938,513**	**4,249,820**	**311,307**	**8%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	130	-	-	-	-	-%
420	Staff Travel	2,400	1,344	720	720	-	720	720	(100%)
425	Student Travel	354	-	-	-	-	-	-	-%
430	Utilities	38,520	27,265	26,403	33,511	33,211	33,475	264	1%
435	Energy	68,766	70,642	72,022	171,611	74,765	75,070	305	0%
440	Purchased Services	-	2,640	13,242	14,004	14,004	13,764	(240)	(2%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	34,096	31,074	35,696	35,294	34,810	45,086	10,276	30%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	175	-	458	-	(458)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**144,136**	**132,965**	**148,388**	**255,140**	**157,248**	**168,115**	**10,867**	**7%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 4,172,242**	**$ 4,371,816**	**$ 3,810,336**	**$ 4,142,269**	**$ 4,095,761**	**$ 4,417,935**	**$ 322,174**	**8%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**461.45**	**348.10**	**403.48**	**394.00**	**434.83**	**445.00**	**10.17**	**2%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	2.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	17.50	21.00	16.00	18.00	19.00	19.00	-	-%
SPED Teacher	5.00	6.00	6.00	6.00	6.00	6.00	-	-%
Specialist - School	3.00	1.25	1.25	1.25	1.25	1.75	0.50	40%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**27.50**	**31.25**	**25.25**	**27.25**	**28.25**	**28.75**	**0.50**	**2%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	7.63	8.00	6.88	7.75	10.63	9.00	(1.63)	(15%)
Support Staff	2.00	2.50	2.00	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	2.00	2.25	2.25	2.25	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**11.63**	**12.50**	**10.88**	**12.50**	**15.38**	**13.75**	**(1.63)**	**(11%)**
STAFFING FTE TOTALS	**39.13**	**43.75**	**36.13**	**39.75**	**43.63**	**42.50**	**(1.13)**	**(3%)**

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





Fund: 100 General Fund **Location: 044 Tanaina Elementary School** **Date: 6/7/2023**

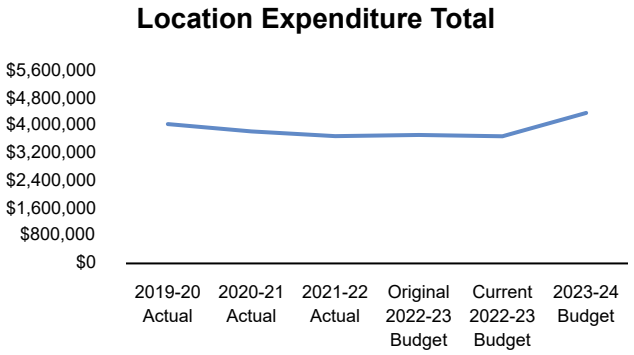
LOCATION EXPENDITURES

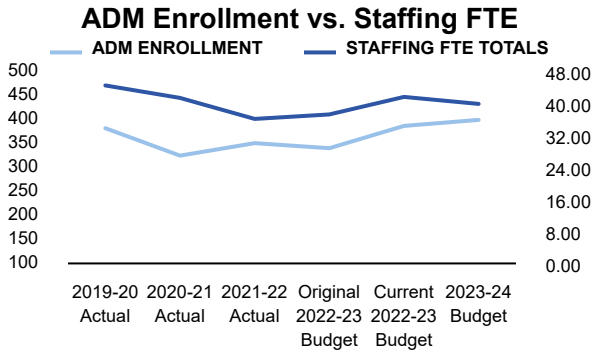
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,985,296	$ 1,940,089	$ 1,851,909	$ 1,833,989	$ 1,908,033	$ 2,261,705	$ 353,672	19%
320	Non-Certificated Salaries	656,921	571,919	565,405	582,814	530,958	546,527	15,569	3%
360	Employee Benefits	1,257,694	1,180,561	1,122,671	1,118,863	1,074,490	1,376,048	301,558	28%
	Total Personnel	**3,899,911**	**3,692,569**	**3,539,985**	**3,535,666**	**3,513,481**	**4,184,280**	**670,799**	**19%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	720	720	720	720	100	720	620	620%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	39,337	28,922	29,290	41,526	40,826	41,429	603	1%
435	Energy	73,646	77,065	80,652	96,372	78,059	79,473	1,414	2%
440	Purchased Services	1,105	1,944	14,045	15,406	13,927	13,666	(261)	(2%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	19,900	19,776	18,777	28,083	32,689	40,535	7,846	24%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	554	100	122	-	580	500	(80)	(14%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**135,262**	**128,527**	**143,606**	**182,107**	**166,181**	**176,323**	**10,142**	**6%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 4,035,173**	**$ 3,821,096**	**$ 3,683,591**	**$ 3,717,773**	**$ 3,679,662**	**$ 4,360,603**	**$ 680,941**	**19%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**379.65**	**322.50**	**348.50**	**338.00**	**384.40**	**397.00**	**12.60**	**3%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	18.00	16.50	15.00	14.00	17.00	17.00	-	-%
SPED Teacher	5.00	6.00	5.00	5.00	6.00	6.00	-	-%
Specialist - School	3.50	1.50	1.50	1.50	2.00	1.50	(0.50)	(25%)
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**28.50**	**26.00**	**23.50**	**22.50**	**27.00**	**26.50**	**(0.50)**	**(2%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	11.75	10.63	9.38	11.00	8.88	8.63	(0.25)	(3%)
Support Staff	2.00	2.50	2.00	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	1.00	1.00	3.00	2.00	(1.00)	(33%)
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**15.75**	**15.13**	**12.38**	**14.50**	**14.38**	**13.13**	**(1.25)**	**(9%)**
STAFFING FTE TOTALS	**44.25**	**41.13**	**35.88**	**37.00**	**41.38**	**39.63**	**(1.75)**	**(4%)**

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





Fund: 100 General Fund **Location: 045 Pioneer Peak Elementary School** **Date: 6/7/2023**

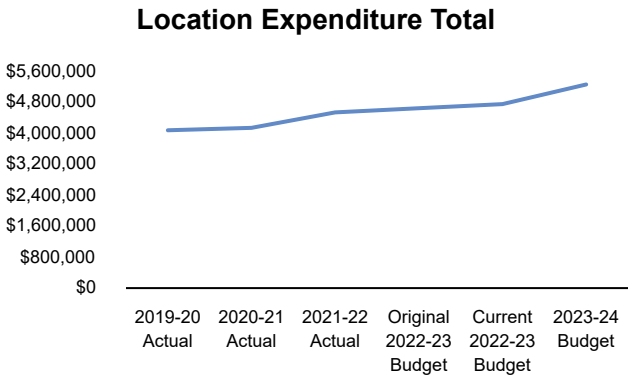
LOCATION EXPENDITURES

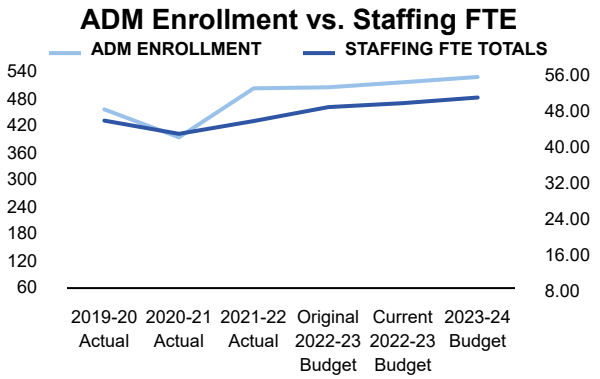
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,143,474	$ 2,147,847	$ 2,383,996	$ 2,395,267	$ 2,427,191	$ 2,711,806	$ 284,615	12%
320	Non-Certificated Salaries	556,929	579,806	643,112	668,501	597,880	642,113	44,233	7%
360	Employee Benefits	1,244,552	1,286,095	1,351,537	1,402,024	1,515,531	1,725,815	210,284	14%
	Total Personnel	**3,944,955**	**4,013,747**	**4,378,645**	**4,465,792**	**4,540,602**	**5,079,734**	**539,132**	**12%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	1,500	1,500	-	(1,500)	(100%)
420	Staff Travel	1,190	720	720	720	-	720	720	(100%)
425	Student Travel	78	-	211	-	-	-	-	-%
430	Utilities	36,705	21,106	30,241	41,381	41,381	41,689	308	1%
435	Energy	53,596	59,327	65,774	71,486	69,223	62,712	(6,511)	(9%)
440	Purchased Services	1,458	-	14,017	13,963	48,099	14,193	(33,906)	(70%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	27,391	33,676	38,616	42,788	43,438	53,065	9,627	22%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	645	175	1,242	-	-	1,000	1,000	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**121,064**	**115,004**	**150,821**	**171,838**	**203,641**	**173,379**	**(30,262)**	**(15%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 4,066,019**	**$ 4,128,751**	**$ 4,529,466**	**$ 4,637,630**	**$ 4,744,243**	**$ 5,253,113**	**$ 508,870**	**11%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**454.90**	**392.80**	**501.70**	**504.00**	**515.20**	**527.00**	**11.80**	**2%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	2.00	1.00	100%
Classroom Teacher	17.00	20.00	20.00	21.00	21.00	21.00	-	-%
SPED Teacher	8.00	4.00	5.40	6.00	8.00	8.00	-	-%
Specialist - School	3.50	1.50	1.50	1.50	1.50	1.50	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**30.50**	**27.50**	**28.90**	**30.50**	**32.50**	**33.50**	**1.00**	**3%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	10.50	10.06	12.00	13.00	11.88	12.13	0.25	2%
Support Staff	2.00	2.50	2.00	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**14.50**	**14.56**	**16.00**	**17.50**	**16.38**	**16.63**	**0.25**	**2%**
STAFFING FTE TOTALS	**45.00**	**42.06**	**44.90**	**48.00**	**48.88**	**50.13**	**1.25**	**3%**

Built in 1985, Pioneer Peak Elementary School is named for the mountain visible from the school yard. It serves nearly 500 students (Go Mountaineers!) of all abilities, grades Pre-K through 5. The mission of our school is to work together with families and the community to provide a safe, positive learning environment where all students can be successful, life-long learners.





Fund: 100 General Fund **Location: 046 Larson Elementary School** **Date: 6/7/2023**

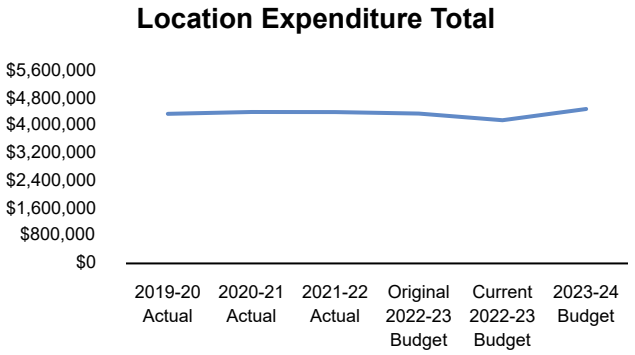
LOCATION EXPENDITURES

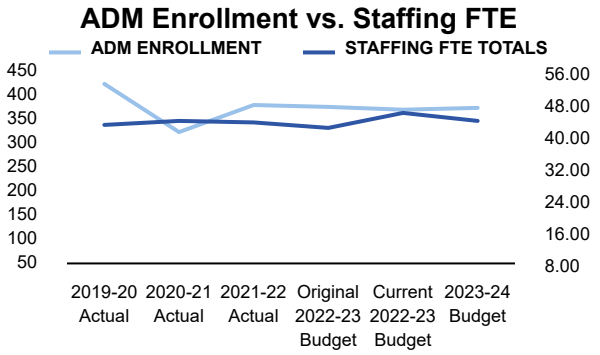
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,054,247	$ 2,182,645	$ 2,123,302	$ 2,096,949	$ 1,986,510	$ 2,141,751	$ 155,241	8%
320	Non-Certificated Salaries	703,969	615,023	650,155	616,801	592,715	625,354	32,639	6%
360	Employee Benefits	1,407,171	1,431,450	1,434,549	1,409,072	1,359,381	1,511,314	151,933	11%
	Total Personnel	**4,165,387**	**4,229,117**	**4,208,006**	**4,122,822**	**3,938,606**	**4,278,419**	**339,813**	**9%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	30	-	(30)	(100%)
420	Staff Travel	720	720	720	720	300	720	420	140%
425	Student Travel	-	-	-	-	1,300	-	(1,300)	(100%)
430	Utilities	36,636	27,762	28,287	39,225	39,225	40,217	992	3%
435	Energy	100,841	101,825	102,602	133,851	122,490	105,865	(16,625)	(14%)
440	Purchased Services	1,296	200	10,096	12,882	14,939	12,722	(2,217)	(15%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	29,073	28,033	35,471	32,524	29,689	37,153	7,464	25%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	360	258	-	-	1,240	-	(1,240)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**168,925**	**158,797**	**177,176**	**219,202**	**209,213**	**196,677**	**(12,536)**	**(6%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 4,334,313**	**$ 4,387,915**	**$ 4,385,182**	**$ 4,342,024**	**$ 4,147,819**	**$ 4,475,096**	**$ 327,277**	**8%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**421.98**	**321.55**	**377.95**	**374.00**	**368.20**	**372.00**	**3.80**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	17.00	18.00	17.00	16.00	16.00	16.00	-	-%
SPED Teacher	6.00	6.00	6.00	6.00	6.00	6.00	-	-%
Specialist - School	2.50	1.50	1.50	1.50	1.50	1.50	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**27.50**	**27.50**	**26.50**	**25.50**	**25.50**	**25.50**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	10.88	11.38	12.50	11.63	14.38	13.38	(1.00)	(7%)
Support Staff	2.00	2.50	2.00	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	2.00	2.00	3.00	2.00	(1.00)	(33%)
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**14.88**	**15.88**	**16.50**	**16.13**	**19.88**	**17.88**	**(2.00)**	**(10%)**
STAFFING FTE TOTALS	**42.38**	**43.38**	**43.00**	**41.63**	**45.38**	**43.38**	**(2.00)**	**(4%)**

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





Fund: 100 General Fund **Location: 047 Finger Lake Elementary School** **Date: 6/7/2023**

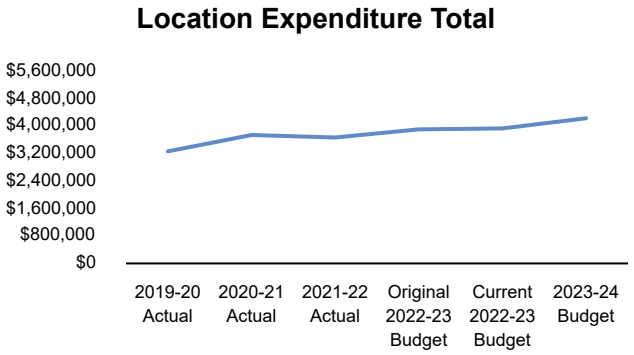
LOCATION EXPENDITURES

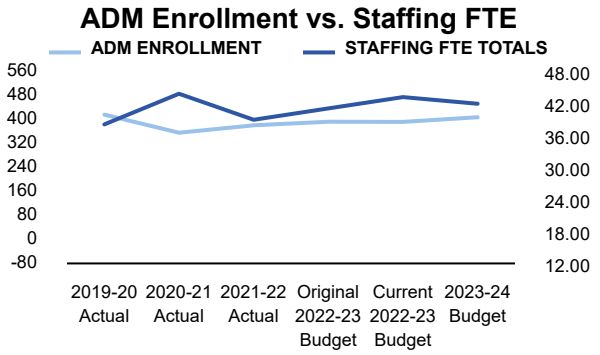
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,732,574	$ 1,981,996	$ 1,855,124	$ 1,900,424	$ 1,955,718	$ 2,068,869	$ 113,151	6%
320	Non-Certificated Salaries	387,512	435,662	494,130	584,318	532,217	564,939	32,722	6%
360	Employee Benefits	977,827	1,157,546	1,146,805	1,213,496	1,250,418	1,390,453	140,035	11%
	Total Personnel	**3,097,913**	**3,575,203**	**3,496,059**	**3,698,238**	**3,738,353**	**4,024,261**	**285,908**	**8%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	1,000	-	(1,000)	(100%)
420	Staff Travel	720	720	720	720	-	720	720	(100%)
425	Student Travel	400	-	1,832	1,800	1,800	-	(1,800)	(100%)
430	Utilities	37,150	28,981	29,404	40,309	40,309	42,002	1,693	4%
435	Energy	75,259	79,978	81,373	94,990	82,428	83,522	1,094	1%
440	Purchased Services	1,141	4,257	10,677	13,938	13,938	14,162	224	2%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	27,110	27,605	23,292	31,431	29,581	38,380	8,799	30%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	886	-	1,500	1,500	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**141,780**	**141,542**	**148,184**	**183,188**	**170,556**	**180,286**	**9,730**	**6%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 3,239,693**	**$ 3,716,745**	**$ 3,644,243**	**$ 3,881,426**	**$ 3,908,909**	**$ 4,204,547**	**$ 295,638**	**8%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**412.62**	**352.35**	**377.10**	**389.00**	**388.45**	**404.00**	**15.55**	**4%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	19.00	19.00	16.00	16.00	18.00	18.00	-	-%
SPED Teacher	3.00	5.00	5.00	5.00	4.00	4.00	-	-%
Specialist - School	2.50	2.50	2.50	1.50	1.50	1.50	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**26.50**	**28.50**	**25.50**	**24.50**	**25.50**	**25.50**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	7.38	10.63	9.25	11.88	13.00	11.75	(1.25)	(10%)
Support Staff	2.00	2.50	2.00	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**11.38**	**15.13**	**13.25**	**16.38**	**17.50**	**16.25**	**(1.25)**	**(7%)**
STAFFING FTE TOTALS	**37.88**	**43.63**	**38.75**	**40.88**	**43.00**	**41.75**	**(1.25)**	**(3%)**

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





Fund: 100 General Fund **Location: 048 Goose Bay Elementary School** **Date: 6/7/2023**

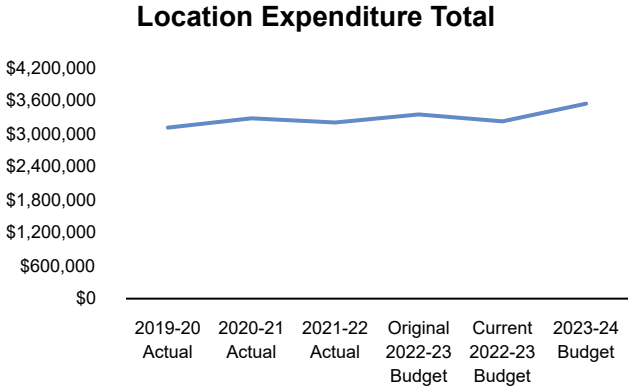
LOCATION EXPENDITURES

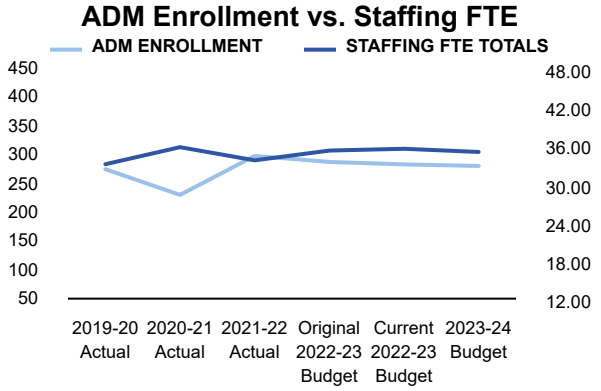
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,412,436	$ 1,538,791	$ 1,458,890	$ 1,445,140	$ 1,442,422	$ 1,649,369	$ 206,947	14%
320	Non-Certificated Salaries	515,087	523,808	542,039	616,589	535,133	534,899	(234)	(0%)
360	Employee Benefits	1,022,072	1,077,321	1,045,318	1,093,502	1,058,035	1,172,969	114,934	11%
	Total Personnel	**2,949,596**	**3,139,920**	**3,046,247**	**3,155,231**	**3,035,590**	**3,357,237**	**321,647**	**11%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	75	-	-	-	-	-	-%
420	Staff Travel	1,640	720	720	720	45	720	675	1500%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	54,020	32,796	31,126	55,258	55,258	51,547	(3,711)	(7%)
435	Energy	64,301	65,842	71,088	81,067	74,949	76,198	1,249	2%
440	Purchased Services	20,144	18,428	31,863	29,112	29,112	30,345	1,233	4%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	14,785	16,737	17,097	23,780	24,055	26,405	2,350	10%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**154,890**	**134,598**	**151,894**	**189,937**	**183,419**	**185,215**	**1,796**	**1%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 3,104,486**	**$ 3,274,518**	**$ 3,198,141**	**$ 3,345,168**	**$ 3,219,009**	**$ 3,542,452**	**$ 323,443**	**10%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**273.40**	**228.68**	**296.50**	**286.00**	**281.70**	**279.00**	**(2.70)**	**(1%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	13.00	14.00	13.00	13.00	14.00	14.00	-	-%
SPED Teacher	4.00	5.00	5.00	5.00	5.00	5.00	-	-%
Specialist - School	1.50	0.50	0.50	0.50	0.50	0.50	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	0.80	0.80	-	0.80	0.80	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**20.50**	**21.30**	**20.30**	**19.50**	**21.30**	**21.30**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	7.38	9.75	9.19	11.02	9.50	9.00	(0.50)	(5%)
Support Staff	2.00	2.50	2.00	2.50	2.50	2.50	-	-%
Custodial Staff	3.00	2.00	2.00	2.00	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**12.38**	**14.25**	**13.19**	**15.52**	**14.00**	**13.50**	**(0.50)**	**(4%)**
STAFFING FTE TOTALS	**32.88**	**35.55**	**33.49**	**35.02**	**35.30**	**34.80**	**(0.50)**	**(1%)**

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





Fund: 100 General Fund **Location: 049 Beryozova School** **Date: 6/7/2023**

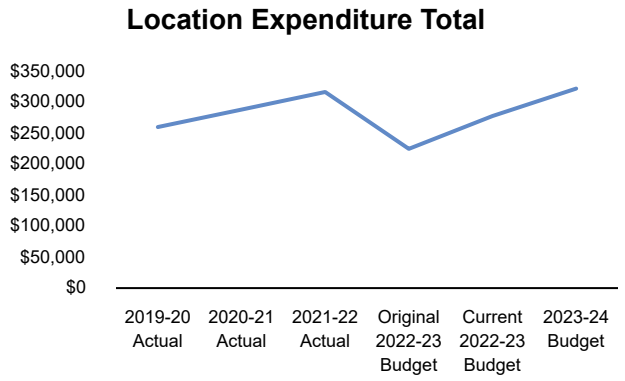
LOCATION EXPENDITURES

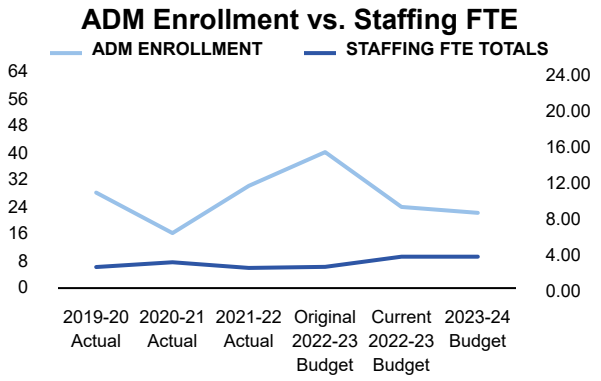
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 124,718	$ 138,082	$ 145,412	$ 137,713	$ 145,712	$ 147,857	$ 2,145	1%
320	Non-Certificated Salaries	21,868	24,282	48,353	6,118	27,364	40,632	13,268	48%
360	Employee Benefits	66,573	76,085	101,858	70,189	95,058	115,540	20,482	22%
	Total Personnel	**213,158**	**238,448**	**295,623**	**214,020**	**268,134**	**304,029**	**35,895**	**13%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	17,485	14,305	10,956	140	356	-	(356)	(100%)
435	Energy	10,348	9,791	6,407	-	250	-	(250)	(100%)
440	Purchased Services	16,380	24,610	1,979	-	-	2,444	2,444	(100%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	1,890	386	1,171	9,860	8,457	15,189	6,732	80%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	90	80	30	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**46,192**	**49,172**	**20,543**	**10,000**	**9,063**	**17,633**	**8,570**	**95%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 259,350**	**$ 287,620**	**$ 316,166**	**$ 224,020**	**$ 277,197**	**$ 321,662**	**$ 44,465**	**16%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**28.00**	**16.00**	**30.00**	**40.00**	**23.75**	**22.00**	**(1.75)**	**(7%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	1.75	1.75	1.75	1.75	1.75	1.75	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	0.25	0.25	0.25	0.25	0.25	0.25	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	0.50	-	-	1.38	1.38	-	-%
Support Staff	0.13	0.13	-	-	-	-	-	-%
Custodial Staff	0.10	0.13	0.13	0.25	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**0.23**	**0.76**	**0.13**	**0.25**	**1.38**	**1.38**	**-**	**-%**
STAFFING FTE TOTALS	**2.23**	**2.76**	**2.13**	**2.25**	**3.38**	**3.38**	**-**	**-%**

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





Fund: 100 General Fund **Location: 050 Shaw Elementary School** **Date: 6/7/2023**

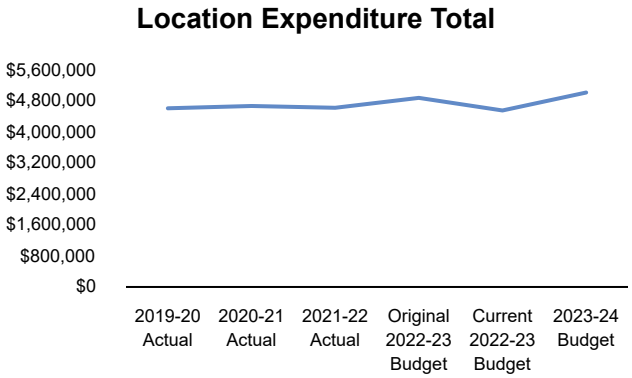
LOCATION EXPENDITURES

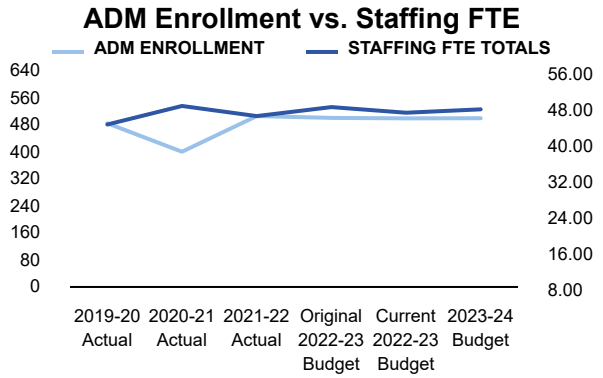
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,425,600	$ 2,502,293	$ 2,306,767	$ 2,378,649	$ 2,318,825	$ 2,511,516	$ 192,691	8%
320	Non-Certificated Salaries	593,024	555,888	665,571	720,579	622,702	654,881	32,179	5%
360	Employee Benefits	1,420,146	1,440,709	1,440,372	1,548,367	1,403,039	1,632,128	229,089	16%
	Total Personnel	**4,438,770**	**4,498,890**	**4,412,710**	**4,647,595**	**4,344,566**	**4,798,525**	**453,959**	**10%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	740	776	720	720	-	820	820	(100%)
425	Student Travel	3,654	-	3,539	-	-	-	-	-%
430	Utilities	41,078	27,240	26,779	44,120	44,120	41,162	(2,958)	(7%)
435	Energy	89,639	104,822	120,949	127,537	104,455	110,023	5,568	5%
440	Purchased Services	913	2,202	13,161	13,345	13,345	13,145	(200)	(1%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	31,009	32,144	40,435	43,077	43,502	51,455	7,953	18%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	760	-	1,340	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**167,792**	**167,185**	**206,923**	**228,799**	**205,422**	**216,605**	**11,183**	**5%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 4,606,562**	**$ 4,666,075**	**$ 4,619,633**	**$ 4,876,394**	**$ 4,549,988**	**$ 5,015,130**	**$ 465,142**	**10%**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**482.00**	**397.68**	**503.40**	**498.00**	**496.65**	**497.00**	**0.35**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	22.00	21.00	17.50	19.00	19.00	19.00	-	-%
SPED Teacher	4.00	6.00	6.00	6.00	6.00	6.00	-	-%
Specialist - School	2.50	2.00	1.50	1.50	2.50	2.50	-	-%
Counselor	-	-	0.50	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**30.50**	**31.00**	**27.50**	**28.50**	**29.50**	**29.50**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	9.38	13.50	14.75	14.75	12.50	13.25	0.75	6%
Support Staff	2.00	1.50	1.50	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**13.38**	**17.00**	**18.25**	**19.25**	**17.00**	**17.75**	**0.75**	**4%**
STAFFING FTE TOTALS	**43.88**	**48.00**	**45.75**	**47.75**	**46.50**	**47.25**	**0.75**	**2%**

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





Fund: 100 General Fund **Location: 051 Meadow Lakes Elementary School** **Date: 6/7/2023**

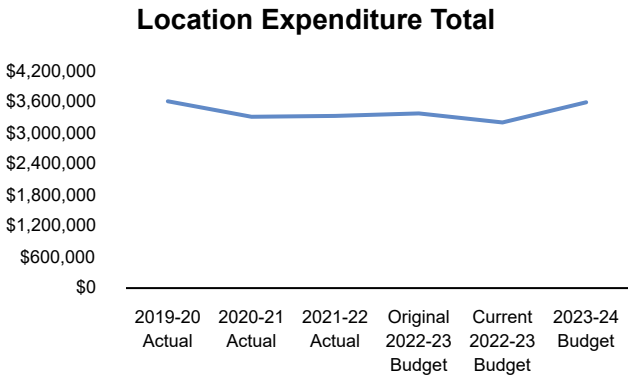
LOCATION EXPENDITURES

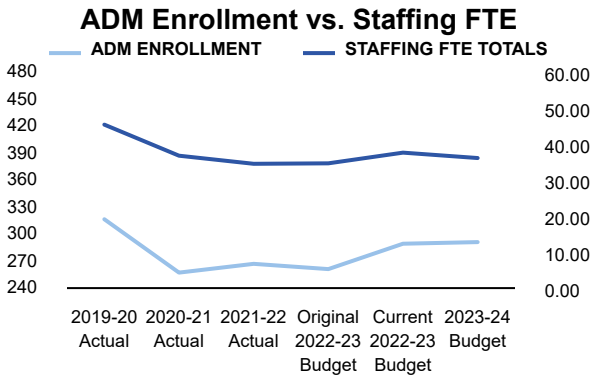
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,599,389	$ 1,544,405	$ 1,465,629	$ 1,405,065	$ 1,351,478	$ 1,494,149	$ 142,671	11%
320	Non-Certificated Salaries	593,972	494,527	570,294	618,561	565,985	608,851	42,866	8%
360	Employee Benefits	1,221,775	1,089,007	1,094,073	1,110,227	1,069,219	1,276,204	206,985	19%
	Total Personnel	**3,415,135**	**3,127,939**	**3,129,996**	**3,133,853**	**2,986,682**	**3,379,204**	**392,522**	**13%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	950	720	720	720	50	770	720	1440%
425	Student Travel	-	-	-	-	399	-	(399)	(100%)
430	Utilities	41,450	30,106	29,672	44,627	44,802	45,201	399	1%
435	Energy	106,338	102,713	103,645	137,147	105,959	114,394	8,435	8%
440	Purchased Services	32,213	30,770	38,847	38,177	38,177	25,155	(13,022)	(34%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	17,089	19,256	25,444	22,750	25,314	28,880	3,566	14%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	66	475	305	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**198,105**	**184,041**	**198,633**	**243,421**	**214,701**	**214,400**	**(301)**	**(0%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 3,613,240**	**$ 3,311,980**	**$ 3,328,629**	**$ 3,377,274**	**$ 3,201,383**	**$ 3,593,604**	**$ 392,221**	**12%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**315.40**	**256.10**	**265.85**	**260.00**	**288.20**	**290.00**	**1.80**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	16.00	12.00	10.00	9.00	11.00	11.00	-	-%
SPED Teacher	7.00	6.00	6.00	6.00	6.00	6.00	-	-%
Specialist - School	3.50	2.50	1.50	1.50	0.50	1.00	0.50	(100%)
Counselor	-	-	-	-	0.10	0.10	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**28.50**	**22.50**	**19.50**	**18.50**	**19.60**	**20.10**	**0.50**	**3%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	12.63	9.50	10.75	11.38	12.75	11.25	(1.50)	(12%)
Support Staff	2.00	2.50	2.00	2.50	3.00	2.50	(0.50)	(17%)
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**16.63**	**14.00**	**14.75**	**15.88**	**17.75**	**15.75**	**(2.00)**	**(11%)**
STAFFING FTE TOTALS	**45.13**	**36.50**	**34.25**	**34.38**	**37.35**	**35.85**	**(1.50)**	**(4%)**

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





Fund: 100 General Fund **Location: 052 Knik Elementary School** **Date: 6/7/2023**

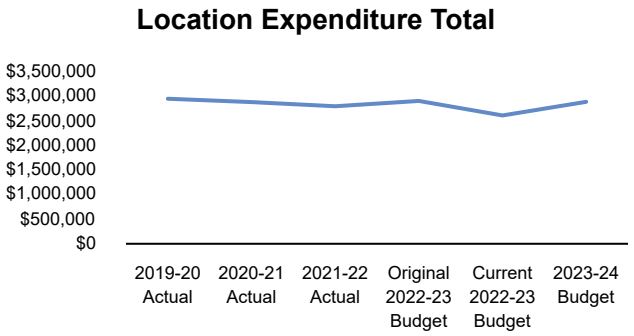
LOCATION EXPENDITURES

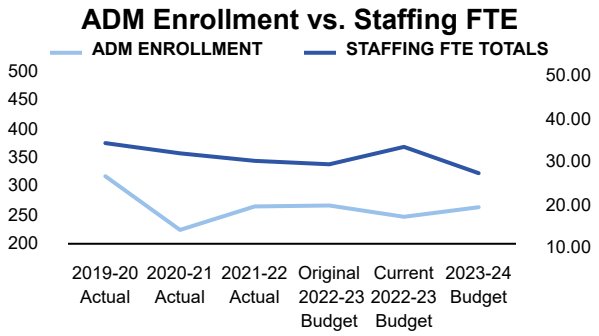
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,570,458	$ 1,527,816	$ 1,435,540	$ 1,488,932	$ 1,410,364	$ 1,467,879	$ 57,515	4%
320	Non-Certificated Salaries	335,969	319,266	326,306	330,823	256,873	290,267	33,394	13%
360	Employee Benefits	876,122	869,821	833,784	858,643	741,229	934,985	193,756	26%
	Total Personnel	**2,782,549**	**2,716,903**	**2,595,630**	**2,678,398**	**2,408,466**	**2,693,131**	**284,665**	**12%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	75	-	-	-	500	500	(100%)
420	Staff Travel	720	720	720	720	39	720	681	1746%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	8,443	9,876	10,529	14,622	14,525	14,473	(52)	(0%)
435	Energy	100,564	97,345	105,421	137,931	117,779	103,449	(14,330)	(12%)
440	Purchased Services	19,658	18,428	39,314	28,053	28,053	29,528	1,475	5%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	18,518	19,298	26,094	25,769	21,523	25,630	4,107	19%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	240	-	175	500	500	500	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**148,144**	**145,742**	**182,253**	**207,595**	**182,419**	**174,800**	**(7,619)**	**(4%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 2,930,692**	**$ 2,862,645**	**$ 2,777,883**	**$ 2,885,993**	**$ 2,590,885**	**$ 2,867,931**	**$ 277,046**	**11%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**316.10**	**222.40**	**263.35**	**265.00**	**245.30**	**262.00**	**16.70**	**7%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	13.00	13.00	12.00	12.00	13.50	12.50	(1.00)	(7%)
SPED Teacher	3.50	4.50	4.50	4.50	4.00	3.00	(1.00)	(25%)
Specialist - School	3.50	2.50	2.50	1.50	0.50	0.50	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	0.80	0.80	0.80	-	0.80	0.80	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**21.80**	**21.80**	**20.80**	**19.00**	**19.80**	**17.80**	**(2.00)**	**(10%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	7.38	4.50	4.25	4.75	6.00	3.88	(2.12)	(35%)
Support Staff	2.00	2.50	2.00	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	2.00	2.00	4.00	2.00	(2.00)	(50%)
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**11.38**	**9.00**	**8.25**	**9.25**	**12.50**	**8.38**	**(4.12)**	**(33%)**
STAFFING FTE TOTALS	**33.18**	**30.80**	**29.05**	**28.25**	**32.30**	**26.18**	**(6.12)**	**(19%)**

Knik Elementary School, built in 2007, serves students in grades 3 through 5. They also have an Emotionally Disturbed program for their Special Education students. The school offers basketball and cross-country running to its students. Knik is also host to a Blended Academy, a K-5 hybrid model of education taking the best of a traditional school combined with online learning. During the school day, students will engage in cooperative learning projects integrating content areas such as science, social studies, and art. Online, students will work at an individualized pace to master literacy and math skills with scaffolded support from their teacher.





Fund: 100 General Fund **Location: 053 Machetanz Elementary School** **Date: 6/7/2023**

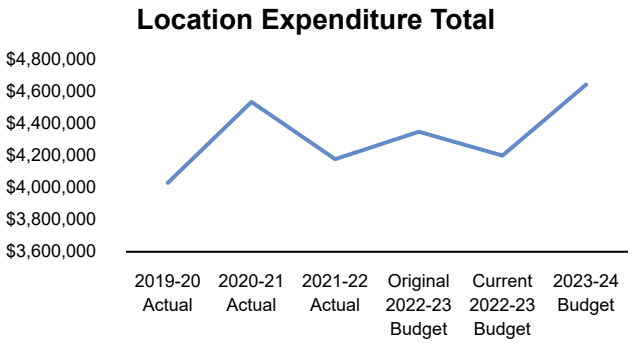
LOCATION EXPENDITURES

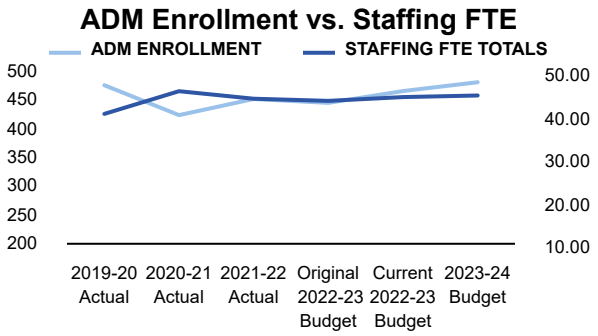
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,101,544	$ 2,431,349	$ 2,218,761	$ 2,246,273	$ 2,280,748	$ 2,408,208	$ 127,460	6%
320	Non-Certificated Salaries	458,761	498,022	500,158	501,388	444,981	504,906	59,925	13%
360	Employee Benefits	1,239,851	1,416,213	1,238,144	1,315,598	1,223,996	1,476,105	252,109	21%
	Total Personnel	**3,800,157**	**4,345,584**	**3,957,063**	**4,063,259**	**3,949,725**	**4,389,219**	**439,494**	**11%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	3,227	791	720	720	-	2,640	2,640	(100%)
425	Student Travel	-	2,405	-	-	-	-	-	-%
430	Utilities	42,826	31,545	33,945	49,756	48,781	46,321	(2,460)	(5%)
435	Energy	126,487	100,694	111,788	155,553	119,610	110,562	(9,048)	(8%)
440	Purchased Services	30,108	16,365	29,575	35,087	35,087	43,094	8,007	23%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	21,185	32,042	38,159	39,531	41,810	46,351	4,541	11%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	475	872	1,208	-	-	650	650	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**224,308**	**184,713**	**215,395**	**280,647**	**245,288**	**249,618**	**4,330**	**2%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 4,024,465**	**$ 4,530,297**	**$ 4,172,458**	**$ 4,343,906**	**$ 4,195,013**	**$ 4,638,837**	**$ 443,824**	**11%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**474.83**	**422.63**	**450.80**	**444.00**	**464.60**	**480.00**	**15.40**	**3%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	2.00	2.00	-	-%
Classroom Teacher	17.00	20.50	18.00	17.00	17.00	18.00	1.00	6%
SPED Teacher	6.00	5.00	5.00	5.00	5.00	5.00	-	-%
Specialist - School	4.00	4.00	4.00	4.00	3.00	3.00	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**29.00**	**31.50**	**29.00**	**28.00**	**28.00**	**29.00**	**1.00**	**4%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	6.97	9.75	10.50	10.50	10.38	10.75	0.37	4%
Support Staff	2.00	2.00	2.00	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	2.00	2.00	3.00	2.00	(1.00)	(33%)
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**10.97**	**13.75**	**14.50**	**15.00**	**15.88**	**15.25**	**(0.63)**	**(4%)**
STAFFING FTE TOTALS	**39.97**	**45.25**	**43.50**	**43.00**	**43.88**	**44.25**	**0.37**	**1%**

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





Fund: 100 General Fund **Location: 054 Dena'Ina Elementary School** **Date: 6/7/2023**

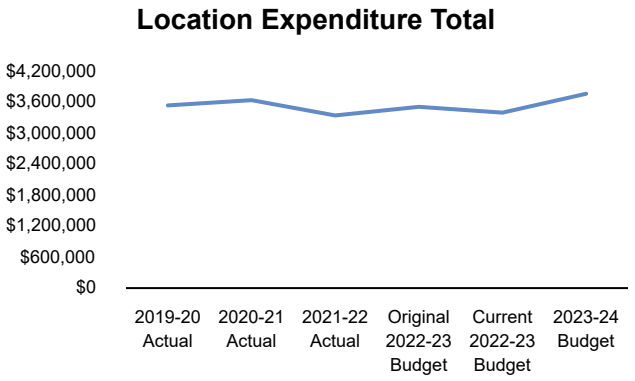
LOCATION EXPENDITURES

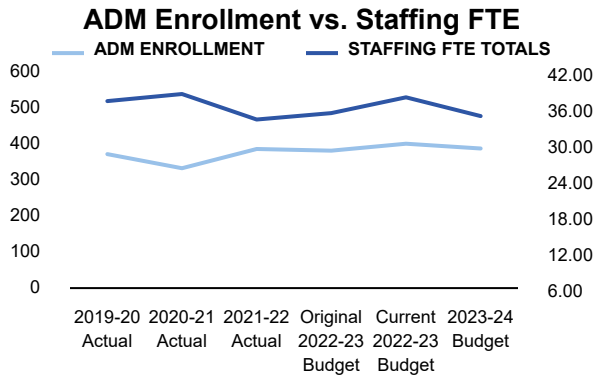
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,866,686	$ 1,896,504	$ 1,727,980	$ 1,789,277	$ 1,758,729	$ 1,909,034	$ 150,305	9%
320	Non-Certificated Salaries	437,928	464,758	420,578	458,810	391,029	417,149	26,120	7%
360	Employee Benefits	1,092,335	1,141,617	1,036,479	1,087,078	1,077,773	1,251,321	173,548	16%
	Total Personnel	**3,396,950**	**3,502,879**	**3,185,037**	**3,335,165**	**3,227,531**	**3,577,504**	**349,973**	**11%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	720	720	720	720	29	720	691	2383%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	33,097	25,016	24,763	31,648	33,648	33,060	(588)	(2%)
435	Energy	67,123	67,326	69,030	76,599	68,060	81,953	13,893	20%
440	Purchased Services	13,696	19,278	32,728	27,540	29,121	27,152	(1,969)	(7%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	20,446	19,884	25,225	33,735	33,797	38,991	5,194	15%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	657	-	175	-	321	-	(321)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**135,739**	**132,224**	**152,641**	**170,242**	**164,976**	**181,876**	**16,900**	**10%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 3,532,689**	**$ 3,635,103**	**$ 3,337,678**	**$ 3,505,407**	**$ 3,392,507**	**$ 3,759,380**	**$ 366,873**	**11%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**369.40**	**330.18**	**383.65**	**379.00**	**398.30**	**385.00**	**(13.30)**	**(3%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	19.00	16.50	14.00	15.00	16.00	15.00	(1.00)	(6%)
SPED Teacher	4.00	5.00	5.00	5.00	6.00	6.00	-	-%
Specialist - School	1.50	1.50	1.50	1.50	1.50	1.50	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	0.80	0.80	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**26.50**	**24.80**	**22.30**	**22.50**	**24.50**	**23.50**	**(1.00)**	**(4%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	6.50	8.88	7.63	8.00	8.13	6.50	(1.63)	(20%)
Support Staff	2.00	2.50	2.00	2.50	3.00	2.50	(0.50)	(17%)
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**10.50**	**13.38**	**11.63**	**12.50**	**13.13**	**11.00**	**(2.13)**	**(16%)**
STAFFING FTE TOTALS	**37.00**	**38.18**	**33.93**	**35.00**	**37.63**	**34.50**	**(3.13)**	**(8%)**

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





Fund: 100 General Fund **Location: 061 Midnight Sun Charter** **Date: 6/7/2023**

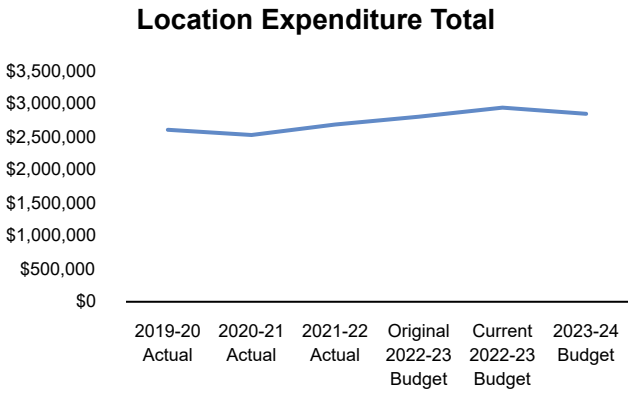
LOCATION EXPENDITURES

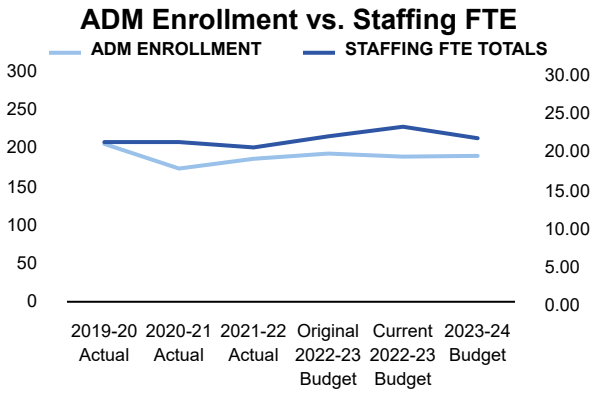
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 680,367	$ 697,885	$ 731,207	$ 725,797	$ 743,321	$ 731,141	$ (12,180)	(2%)
320	Non-Certificated Salaries	497,288	454,540	461,422	503,270	458,389	464,319	5,930	1%
360	Employee Benefits	626,007	629,923	643,596	766,081	613,582	686,072	72,490	12%
	Total Personnel	**1,803,663**	**1,782,348**	**1,836,225**	**1,995,148**	**1,815,292**	**1,881,532**	**66,240**	**4%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	38,940	22,585	39,000	3,030	20,000	16,970	560%
420	Staff Travel	720	720	2,292	720	3,113	720	(2,393)	(77%)
425	Student Travel	5,783	-	4,500	-	1,800	-	(1,800)	(100%)
430	Utilities	24,032	16,876	21,669	23,000	21,186	38,492	17,306	82%
435	Energy	36,045	33,150	28,977	41,000	41,000	35,000	(6,000)	(15%)
440	Purchased Services	481,562	455,313	168,126	400,600	148,210	84,183	(64,027)	(43%)
445	Insurance & Bond Premiums	-	846	850	-	980	935	(45)	(5%)
450	Supplies & Materials	169,073	115,430	120,746	211,056	355,588	282,635	(72,953)	(21%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	35	250	7,539	-	4,682	-	(4,682)	(100%)
495	Indirect Cost	80,978	78,685	80,861	90,414	90,414	113,794	23,380	26%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	47,468	24,508	(22,960)	(48%)
533	Principal On Long Term Debt	-	-	387,600	-	340,133	363,065	22,932	7%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**798,227**	**740,210**	**845,745**	**805,790**	**1,057,604**	**963,332**	**(94,272)**	**(9%)**
550	Transfer To Other Funds	-	-	-	-	66,066	-	(66,066)	(100%)
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 2,601,890**	**$ 2,522,558**	**$ 2,681,970**	**$ 2,800,938**	**$ 2,938,962**	**$ 2,844,864**	**$ (94,098)**	**(3%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**204.60**	**172.45**	**185.20**	**192.00**	**188.00**	**189.00**	**1.00**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	7.00	7.00	8.00	8.00	8.00	8.00	-	-%
SPED Teacher	1.00	1.00	-	-	-	-	-	-%
Specialist - School	0.50	0.50	-	0.20	0.20	0.20	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**9.50**	**9.50**	**9.00**	**9.20**	**9.20**	**9.20**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	10.00	10.00	10.00	11.25	12.50	11.00	(1.50)	(12%)
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	0.20	0.20	-	-	-	-	-	-%
Total Non-Certificated	**11.20**	**11.20**	**11.00**	**12.25**	**13.50**	**12.00**	**(1.50)**	**(11%)**
STAFFING FTE TOTALS	**20.70**	**20.70**	**20.00**	**21.45**	**22.70**	**21.20**	**(1.50)**	**(7%)**

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





Fund: 100 General Fund **Location: 062 Academy Charter School** **Date: 6/7/2023**

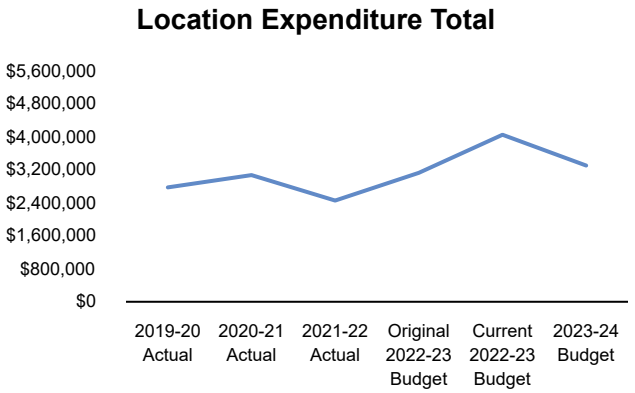
LOCATION EXPENDITURES

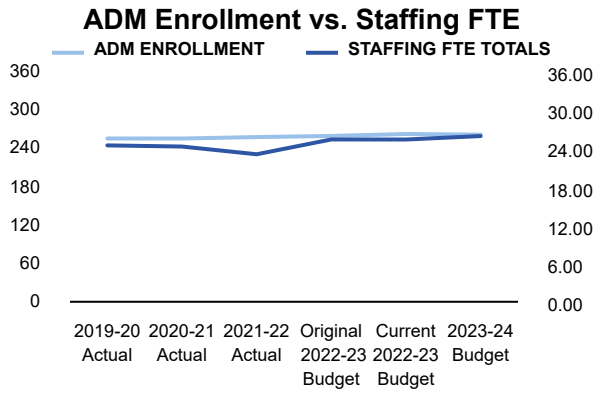
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,413,717	$ 1,583,378	$ 1,209,059	$ 1,593,411	$ 1,494,454	$ 1,679,381	$ 184,927	12%
320	Non-Certificated Salaries	180,253	179,999	131,459	167,396	163,217	156,169	(7,048)	(4%)
360	Employee Benefits	680,405	793,223	607,746	854,080	751,230	835,635	84,405	11%
	Total Personnel	**2,274,375**	**2,556,599**	**1,948,264**	**2,614,887**	**2,408,901**	**2,671,185**	**262,284**	**11%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	450	149	23,718	15,450	43,106	24,000	(19,106)	(44%)
420	Staff Travel	33,268	1,740	7,531	2,584	22,289	650	(21,639)	(97%)
425	Student Travel	90,082	18,911	37,055	60,000	65,704	90,000	24,296	37%
430	Utilities	35,993	17,783	24,631	19,164	35,479	10,100	(25,379)	(72%)
435	Energy	48,422	47,376	47,983	55,000	55,000	50,000	(5,000)	(9%)
440	Purchased Services	15,442	39,175	8,362	44,500	50,621	11,000	(39,621)	(78%)
445	Insurance & Bond Premiums	-	21,672	21,763	21,763	46,848	23,939	(22,909)	(49%)
450	Supplies & Materials	160,953	238,349	146,104	160,229	539,506	269,534	(269,972)	(50%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	369	369	565	-	8,270	400	(7,870)	(95%)
495	Indirect Cost	101,222	108,391	87,010	111,510	152,356	131,700	(20,656)	(14%)
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	9,278	11,928	10,000	14,020	10,000	(4,020)	(29%)
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**486,201**	**503,193**	**416,650**	**500,200**	**1,033,199**	**621,323**	**(411,876)**	**(40%)**
550	Transfer To Other Funds	-	-	75,000	-	600,000	-	(600,000)	(100%)
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 2,760,576**	**$ 3,059,792**	**$ 2,439,914**	**$ 3,115,087**	**$ 4,042,100**	**$ 3,292,508**	**$ (749,592)**	**(19%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**254.00**	**253.95**	**256.20**	**258.00**	**261.00**	**260.00**	**(1.00)**	**(0%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.90	1.90	1.15	0.95	0.95	0.95	-	-%
Classroom Teacher	15.16	15.58	17.43	18.49	17.73	18.77	1.04	6%
SPED Teacher	0.60	0.60	0.60	-	0.60	0.60	-	-%
Specialist - School	0.35	-	-	0.60	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**18.01**	**18.08**	**19.18**	**20.04**	**19.28**	**20.32**	**1.04**	**5%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	2.81	2.75	1.25	2.56	2.46	2.46	-	-%
Support Staff	2.00	1.81	1.00	1.00	1.00	1.00	-	-%
Custodial Staff	1.50	1.50	1.50	1.65	2.50	2.00	(0.50)	(20%)
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**6.31**	**6.06**	**3.75**	**5.21**	**5.96**	**5.46**	**(0.50)**	**(8%)**
STAFFING FTE TOTALS	**24.32**	**24.14**	**22.93**	**25.25**	**25.24**	**25.78**	**0.54**	**2%**

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





Fund: 100 General Fund **Location: 063 Knik Charter School** **Date: 6/7/2023**

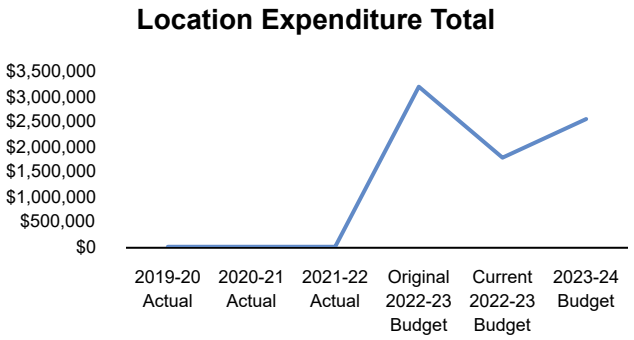
LOCATION EXPENDITURES

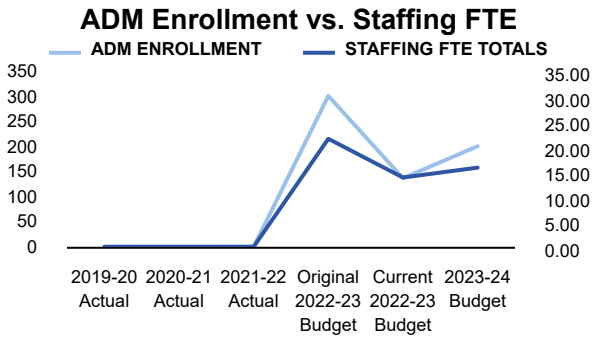
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ 1,073,429	$ 699,762	$ 912,161	$ 212,399	30%
320	Non-Certificated Salaries	-	-	-	345,419	130,797	153,360	22,563	17%
360	Employee Benefits	-	-	-	736,354	353,450	501,773	148,323	42%
	Total Personnel	**-**	**-**	**-**	**2,155,202**	**1,184,009**	**1,567,294**	**383,285**	**32%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	21,500	21,439	1,000	(20,439)	(95%)
420	Staff Travel	-	-	-	8,457	2,181	2,082	(99)	(5%)
425	Student Travel	-	-	-	25,000	484	7,000	6,516	1346%
430	Utilities	-	-	-	24,700	13,025	6,000	(7,025)	(54%)
435	Energy	-	-	-	25,000	26,000	-	(26,000)	(100%)
440	Purchased Services	-	-	-	283,350	85,887	201,450	115,563	135%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	-	-	495,495	274,098	653,510	379,412	138%
480	Stipends & Tuition (Student)	-	-	-	-	2,559	-	(2,559)	(100%)
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	7,000	5,630	-	(5,630)	(100%)
495	Indirect Cost	-	-	-	107,225	154,552	101,597	(52,955)	(34%)
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	30,250	1,962	-	(1,962)	(100%)
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**-**	**-**	**1,027,977**	**587,817**	**972,639**	**384,822**	**65%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ -**	**$ -**	**$ -**	**$ 3,183,179**	**$ 1,771,826**	**$ 2,539,933**	**$ 768,107**	**43%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**-**	**-**	**-**	**300.00**	**136.35**	**200.00**	**63.65**	**47%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	1.00	1.00	1.00	-	-%
Classroom Teacher	-	-	-	10.00	7.02	8.99	1.97	28%
SPED Teacher	-	-	-	2.00	2.00	2.00	-	-%
Specialist - School	-	-	-	0.49	-	-	-	-%
Counselor	-	-	-	0.49	-	-	-	-%
Nurse	-	-	-	0.49	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**14.47**	**10.02**	**11.99**	**1.97**	**20%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	3.00	1.75	1.75	-	-%
Support Staff	-	-	-	3.00	1.00	1.00	-	-%
Custodial Staff	-	-	-	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**7.00**	**3.75**	**3.75**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**21.47**	**13.77**	**15.74**	**1.97**	**14%**

Knik Charter School is the newest and first K-12 school grounded in indigenous culture within the Mat-Su Borough School District. Students receive their education through the infusion of Alaska Native and American Indian culture and values-based learning opportunities offered in-person or correspondence. Skills such as fishing, hunting, berry picking, winter survival, trapping, sewing, beading, and art are applied to academics. Welding, aviation, entrepreneurship, and other career and technical education opportunities are available to students offered both within the school and through the partnership with Knik Tribe's Benteh STEAM Academy.





Fund: 100 General Fund **Location: 065 Twindly Bridge Charter School** **Date: 6/7/2023**

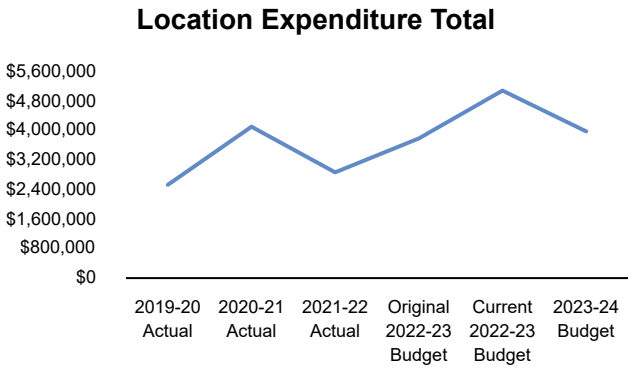
LOCATION EXPENDITURES

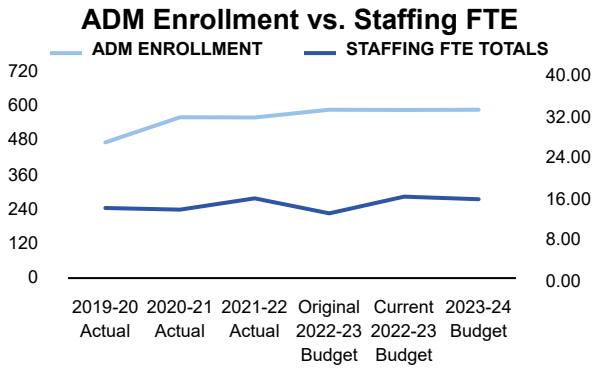
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 530,452	$ 659,683	$ 553,914	$ 660,217	$ 743,117	$ 751,752	$ 8,635	1%
320	Non-Certificated Salaries	269,973	269,240	230,543	232,912	241,212	289,761	48,549	20%
360	Employee Benefits	329,956	386,032	320,079	406,470	343,718	421,704	77,986	23%
	Total Personnel	**1,130,381**	**1,314,955**	**1,104,536**	**1,299,599**	**1,328,047**	**1,463,217**	**135,170**	**10%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	197,061	315,178	542,196	673,000	673,000	573,000	(100,000)	(15%)
420	Staff Travel	11,426	1,050	1,569	10,080	19,380	12,980	(6,400)	(33%)
425	Student Travel	74,496	54,557	56,254	15,000	165,000	15,000	(150,000)	(91%)
430	Utilities	109,578	121,142	140,580	114,000	114,035	140,000	25,965	23%
435	Energy	22,708	20,636	29,368	25,000	25,000	25,000	-	-%
440	Purchased Services	281,404	401,231	87,728	139,000	127,300	105,000	(22,300)	(18%)
445	Insurance & Bond Premiums	1,331	5,387	5,360	4,130	13,130	5,000	(8,130)	(62%)
450	Supplies & Materials	534,164	631,315	493,317	1,256,857	1,919,593	1,337,930	(581,663)	(30%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	56,853	50,409	106,118	93,000	103,024	100,500	(2,524)	(2%)
495	Indirect Cost	89,461	146,786	105,126	139,743	139,743	158,443	18,700	13%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	1,404	-	599	1,581	982	164%
533	Principal On Long Term Debt	-	-	12,996	-	29,401	23,419	(5,982)	(20%)
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**1,378,482**	**1,747,691**	**1,582,016**	**2,469,810**	**3,329,205**	**2,497,853**	**(831,352)**	**(25%)**
550	Transfer To Other Funds	-	1,025,475	161,424	-	412,839	-	(412,839)	(100%)
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 2,508,863**	**$ 4,088,121**	**$ 2,847,976**	**$ 3,769,409**	**$ 5,070,091**	**$ 3,961,070**	**$ (1,109,021)**	**(22%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**470.85**	**558.60**	**557.85**	**585.00**	**584.20**	**585.00**	**0.80**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.50	2.00	2.00	-	-%
Classroom Teacher	5.48	5.98	5.98	5.38	6.38	5.38	(1.00)	(16%)
SPED Teacher	0.49	0.62	0.81	1.00	1.00	1.00	-	-%
Specialist - School	0.20	-	-	-	0.25	0.25	-	-%
Counselor	-	-	-	-	0.49	0.49	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**7.17**	**7.60**	**7.79**	**7.88**	**10.12**	**9.12**	**(1.00)**	**(10%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	1.00	-	1.00	-	1.00	1.00	-	-%
Support Staff	5.00	5.00	6.00	4.00	4.00	4.50	0.50	13%
Custodial Staff	0.25	0.50	0.50	0.50	0.50	0.50	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**6.25**	**5.50**	**7.50**	**4.50**	**5.50**	**6.00**	**0.50**	**9%**
STAFFING FTE TOTALS	**13.42**	**13.10**	**15.29**	**12.38**	**15.62**	**15.12**	**(0.50)**	**(3%)**

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





Fund: 100 General Fund **Location: 066 Birchtree Charter School** **Date: 6/7/2023**

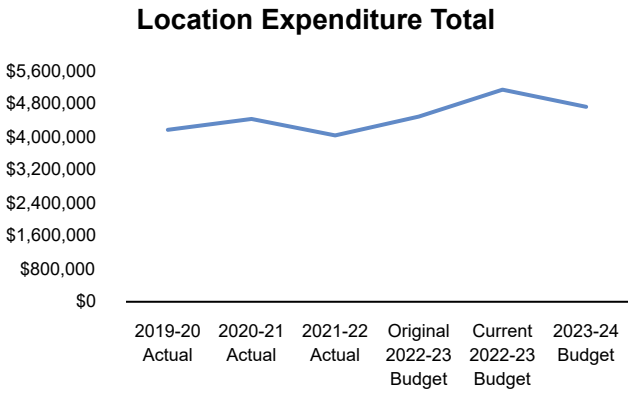
LOCATION EXPENDITURES

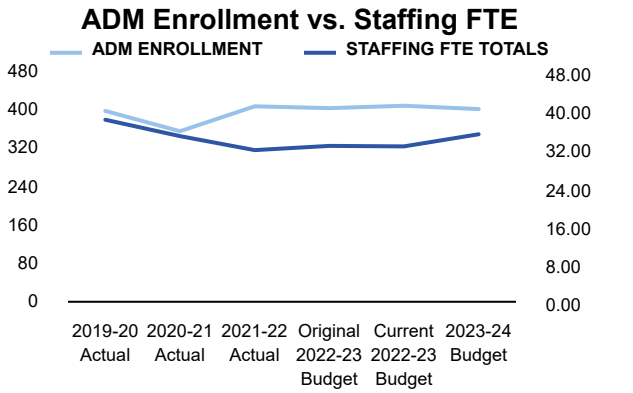
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,967,345	$ 2,003,186	$ 1,866,592	$ 1,878,692	$ 1,896,714	$ 2,034,754	$ 138,040	7%
320	Non-Certificated Salaries	441,327	436,517	356,499	283,529	351,819	359,948	8,129	2%
360	Employee Benefits	969,169	1,065,201	932,452	1,099,625	1,115,549	1,126,912	11,363	1%
	Total Personnel	**3,377,841**	**3,504,904**	**3,155,543**	**3,261,846**	**3,364,082**	**3,521,614**	**157,532**	**5%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	5,068	1,276	-	1,298	-	(1,298)	(100%)
420	Staff Travel	1,460	1,440	1,440	1,073	1,324	3,893	2,569	194%
425	Student Travel	1,111	-	-	-	-	-	-	-%
430	Utilities	21,913	11,895	10,651	-	25,709	15,395	(10,314)	(40%)
435	Energy	64,372	68,621	71,806	70,000	75,000	75,000	-	-%
440	Purchased Services	497,851	619,664	27,088	606,200	49,412	-	(49,412)	(100%)
445	Insurance & Bond Premiums	-	2,272	2,281	-	2,630	2,510	(120)	(5%)
450	Supplies & Materials	59,479	70,156	38,611	401,316	694,838	328,328	(366,510)	(53%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	1,050	-	4,065	-	5,104	-	(5,104)	(100%)
495	Indirect Cost	137,010	142,620	126,956	144,275	144,275	188,873	44,598	31%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	104,316	71,790	(32,526)	(31%)
533	Principal On Long Term Debt	-	-	586,200	-	481,884	514,410	32,526	7%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**784,246**	**921,735**	**870,374**	**1,222,864**	**1,585,790**	**1,200,199**	**(385,591)**	**(24%)**
550	Transfer To Other Funds	-	-	-	-	189,874	-	(189,874)	(100%)
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 4,162,087**	**$ 4,426,639**	**$ 4,025,917**	**$ 4,484,710**	**$ 5,139,746**	**$ 4,721,813**	**$ (417,933)**	**(8%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**396.20**	**353.80**	**405.80**	**402.00**	**407.00**	**400.00**	**(7.00)**	**(2%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	2.00	1.49	1.49	1.49	1.49	1.49	-	-%
Classroom Teacher	20.50	19.00	20.00	20.00	20.00	21.00	1.00	5%
SPED Teacher	3.49	2.49	2.00	2.00	2.00	2.00	-	-%
Specialist - School	1.00	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	0.20	0.50	0.20	0.20	0.20	0.20	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**27.19**	**23.48**	**23.69**	**23.69**	**23.69**	**24.69**	**1.00**	**4%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	7.84	8.13	6.25	5.88	5.78	7.31	1.53	26%
Support Staff	2.00	2.00	1.00	2.00	2.00	2.00	-	-%
Custodial Staff	0.75	0.75	0.50	0.75	0.75	0.75	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**10.59**	**10.88**	**7.75**	**8.63**	**8.53**	**10.06**	**1.53**	**18%**
STAFFING FTE TOTALS	**37.78**	**34.36**	**31.44**	**32.32**	**32.22**	**34.75**	**2.53**	**8%**

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





Fund: 100 General Fund **Location: 067 American Charter Academy** **Date: 6/7/2023**

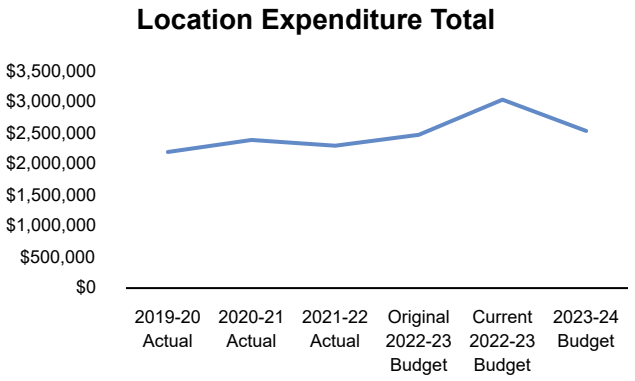
LOCATION EXPENDITURES

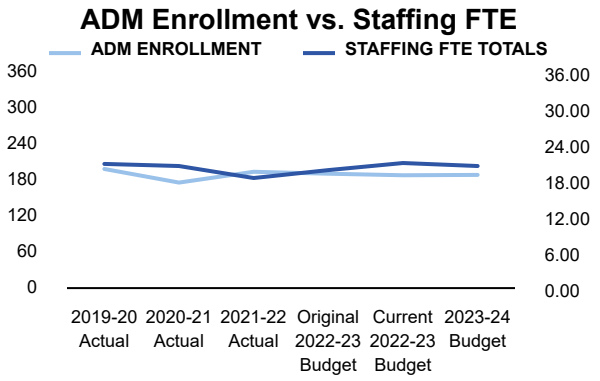
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 945,605	$ 1,054,574	$ 802,158	$ 904,114	$ 909,092	$ 1,028,052	$ 118,960	13%
320	Non-Certificated Salaries	237,603	240,058	175,773	302,761	304,650	298,434	(6,216)	(2%)
360	Employee Benefits	553,150	617,012	449,415	677,898	561,120	666,410	105,290	19%
	Total Personnel	**1,736,357**	**1,911,644**	**1,427,346**	**1,884,773**	**1,774,862**	**1,992,896**	**218,034**	**12%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	31,569	-	-	-	-	-	-%
420	Staff Travel	1,320	2,640	1,320	720	1,320	1,320	-	-%
425	Student Travel	934	-	1,113	3,000	3,000	-	(3,000)	(100%)
430	Utilities	24,624	17,056	19,861	56,205	24,500	19,500	(5,000)	(20%)
435	Energy	64,410	63,573	66,937	-	89,858	45,000	(44,858)	(50%)
440	Purchased Services	246,110	249,945	247,479	236,800	20,343	5,000	(15,343)	(75%)
445	Insurance & Bond Premiums	-	422	424	-	489	466	(23)	(5%)
450	Supplies & Materials	44,266	31,664	24,857	207,323	195,168	128,905	(66,263)	(34%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	868	50	350	-	2,021	-	(2,021)	(100%)
495	Indirect Cost	70,129	75,522	73,415	78,964	104,847	101,211	(3,636)	(3%)
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	37,179	23,515	(13,664)	(37%)
533	Principal On Long Term Debt	-	-	-	-	198,181	212,448	14,267	7%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**452,661**	**472,440**	**435,756**	**583,012**	**676,906**	**537,365**	**(139,541)**	**(21%)**
550	Transfer To Other Funds	-	-	427,889	-	585,395	-	(585,395)	(100%)
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 2,189,018**	**$ 2,384,084**	**$ 2,290,991**	**$ 2,467,785**	**$ 3,037,163**	**$ 2,530,261**	**$ (506,902)**	**(17%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**196.90**	**174.20**	**192.20**	**189.00**	**186.40**	**187.00**	**0.60**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	0.80	2.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	11.85	11.00	10.00	10.00	11.00	11.00	-	-%
SPED Teacher	0.25	0.10	0.10	0.10	0.10	0.10	-	-%
Specialist - School	0.30	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	0.33	0.33	0.33	0.40	0.33	0.33	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**13.53**	**13.43**	**11.43**	**11.50**	**12.43**	**12.43**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	4.00	4.00	4.00	5.25	5.00	5.00	-	-%
Support Staff	2.00	1.00	1.00	1.00	1.50	1.00	(0.50)	(33%)
Custodial Staff	1.00	1.75	1.75	1.75	1.75	1.75	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**7.00**	**6.75**	**6.75**	**8.00**	**8.25**	**7.75**	**(0.50)**	**(6%)**
STAFFING FTE TOTALS	**20.53**	**20.18**	**18.18**	**19.50**	**20.68**	**20.18**	**(0.50)**	**(2%)**

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





Fund: 100 General Fund **Location: 071 Valley Pathways High School** **Date: 6/7/2023**

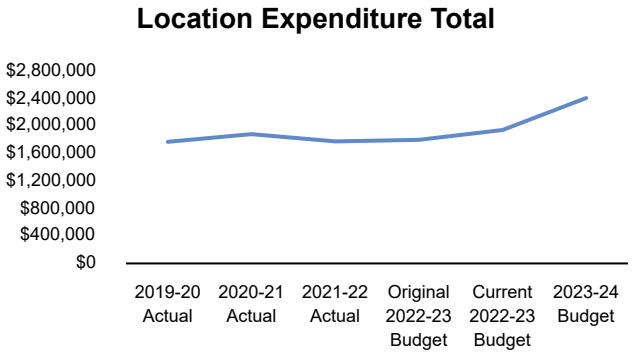
LOCATION EXPENDITURES

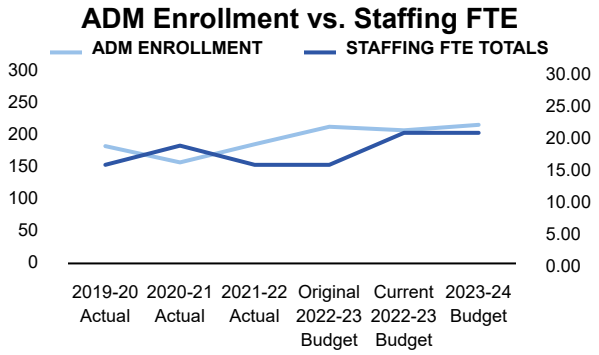
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 905,493	$ 998,697	$ 919,807	$ 925,859	$ 1,038,169	$ 1,126,430	$ 88,261	9%
320	Non-Certificated Salaries	209,136	205,247	190,952	187,814	210,457	359,579	149,122	71%
360	Employee Benefits	489,314	531,273	471,501	486,490	516,306	736,868	220,562	43%
	Total Personnel	**1,603,944**	**1,735,216**	**1,582,260**	**1,600,163**	**1,764,932**	**2,222,877**	**457,945**	**26%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	1,320	1,320	1,320	1,320	1,320	1,320	-	-%
425	Student Travel	-	-	33	-	42	1,400	1,358	3233%
430	Utilities	38,948	18,621	18,499	30,496	28,622	33,142	4,520	16%
435	Energy	97,972	97,285	139,055	128,445	108,067	103,296	(4,771)	(4%)
440	Purchased Services	2,067	1,580	10,058	9,656	9,656	9,086	(570)	(6%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	12,907	14,915	12,477	16,338	16,473	26,228	9,755	59%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	1,739	1,910	1,626	1,500	2,040	-	(2,040)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**154,953**	**135,631**	**183,068**	**187,755**	**166,220**	**174,472**	**8,252**	**5%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 1,758,897**	**$ 1,870,848**	**$ 1,765,328**	**$ 1,787,918**	**$ 1,931,152**	**$ 2,397,349**	**$ 466,197**	**24%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**181.75**	**156.30**	**184.70**	**212.00**	**206.45**	**215.00**	**8.55**	**4%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	7.00	8.00	8.00	8.00	9.00	9.00	-	-%
SPED Teacher	2.00	2.00	1.00	1.00	2.00	2.00	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	2.00	1.00	1.00	1.00	1.00	-	-%
Nurse	1.00	0.50	0.50	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**11.00**	**13.50**	**11.50**	**11.00**	**13.00**	**13.00**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	0.25	-	-	-	2.00	2.00	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	3.00	3.00	2.00	2.50	2.50	2.50	-	-%
Custodial Staff	1.00	1.75	1.75	1.75	2.75	2.75	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**4.25**	**4.75**	**3.75**	**4.25**	**7.25**	**7.25**	**-**	**-%**
STAFFING FTE TOTALS	**15.25**	**18.25**	**15.25**	**15.25**	**20.25**	**20.25**	**-**	**-%**

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





Fund: 100 General Fund **Location: 072 Mat-Su Youth Facility** **Date: 6/7/2023**

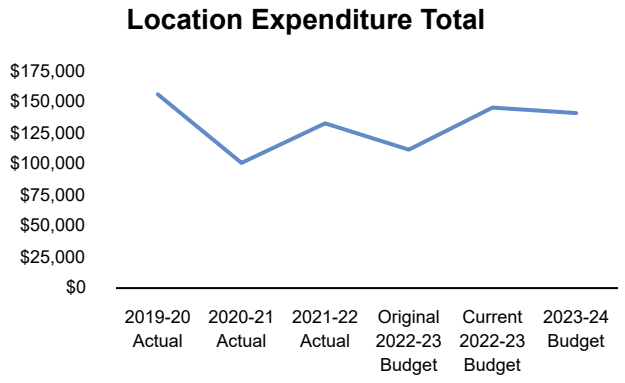
LOCATION EXPENDITURES

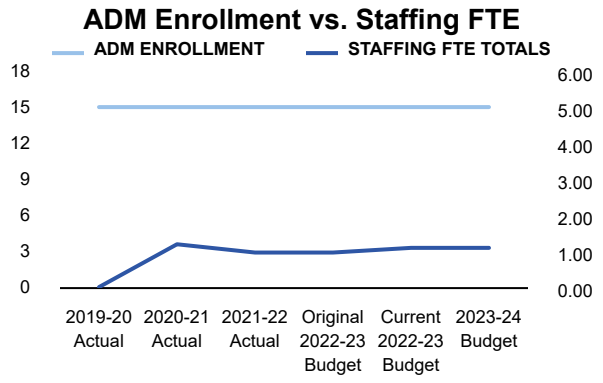
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 40,859	$ 40,753	$ 57,743	$ 39,561	$ 59,511	$ 62,227	$ 2,716	5%
320	Non-Certificated Salaries	59,820	18,199	23,506	23,516	29,404	23,889	(5,515)	(19%)
360	Employee Benefits	45,872	35,096	42,604	38,241	46,487	44,436	(2,051)	(4%)
	Total Personnel	**146,551**	**94,048**	**123,853**	**101,318**	**135,402**	**130,552**	**(4,850)**	**(4%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	8,294	5,892	5,874	6,778	6,778	6,828	50	1%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	1,979	1,902	1,902	1,902	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	1,163	504	912	1,351	1,351	1,706	355	26%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	160	180	60	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**9,616**	**6,576**	**8,825**	**10,031**	**10,031**	**10,436**	**405**	**4%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 156,167**	**$ 100,624**	**$ 132,678**	**$ 111,349**	**$ 145,433**	**$ 140,988**	**$ (4,445)**	**(3%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**15.00**	**15.00**	**15.00**	**15.00**	**15.00**	**15.00**	**-**	**-%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	0.37	0.37	-	-	-	-%
SPED Teacher	-	0.60	-	-	0.50	0.50	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**0.60**	**0.37**	**0.37**	**0.50**	**0.50**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	0.59	0.59	0.59	0.59	0.59	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**0.59**	**0.59**	**0.59**	**0.59**	**0.59**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**1.19**	**0.96**	**0.96**	**1.09**	**1.09**	**-**	**-%**

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





Fund: 100 General Fund **Location: 073 Career & Technical High School** **Date: 6/7/2023**

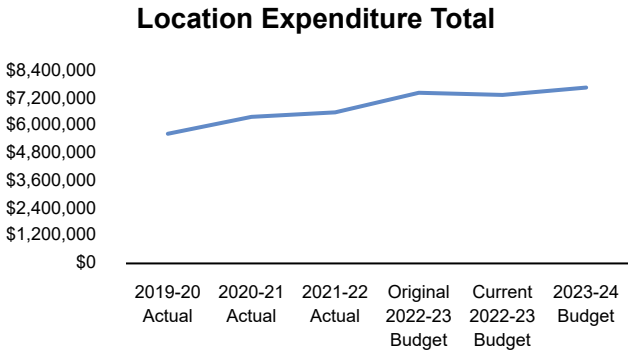
LOCATION EXPENDITURES

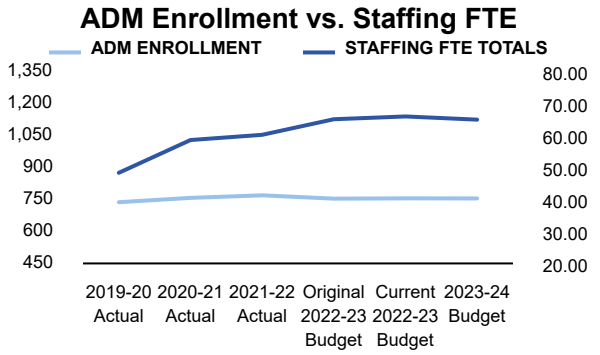
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 3,217,833	$ 3,612,523	$ 3,519,625	$ 3,921,594	$ 3,923,508	$ 4,149,775	$ 226,267	6%
320	Non-Certificated Salaries	468,934	520,520	670,963	792,984	715,152	745,287	30,135	4%
360	Employee Benefits	1,531,580	1,794,030	1,896,162	2,181,609	2,125,823	2,283,155	157,332	7%
	Total Personnel	**5,218,347**	**5,927,073**	**6,086,750**	**6,896,187**	**6,764,483**	**7,178,217**	**413,734**	**6%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	900	-	-	3,297	-	(3,297)	(100%)
420	Staff Travel	1,953	2,815	2,640	2,775	3,114	2,775	(339)	(11%)
425	Student Travel	1,961	-	1,356	3,202	1,592	3,206	1,614	101%
430	Utilities	57,572	36,828	36,925	53,765	55,146	54,990	(156)	(0%)
435	Energy	250,793	271,865	252,133	360,345	273,754	278,975	5,221	2%
440	Purchased Services	494	12,286	27,074	24,805	33,857	24,720	(9,137)	(27%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	97,716	104,436	120,947	81,675	169,866	108,034	(61,832)	(36%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	216	13,014	37,837	-	14,636	-	(14,636)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	8,770	-	(8,770)	(100%)
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**410,705**	**442,144**	**478,912**	**526,567**	**564,032**	**472,700**	**(91,332)**	**(16%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 5,629,052**	**$ 6,369,217**	**$ 6,565,662**	**$ 7,422,754**	**$ 7,328,515**	**$ 7,650,917**	**$ 322,402**	**4%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**732.35**	**752.65**	**764.61**	**749.00**	**750.40**	**750.00**	**(0.40)**	**(0%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Classroom Teacher	32.26	21.00	18.00	20.00	21.00	21.00	-	-%
SPED Teacher	2.00	3.00	5.00	5.00	5.00	5.00	-	-%
Specialist - School	-	15.00	14.00	15.00	14.74	14.74	-	-%
Counselor	2.00	2.00	2.00	3.00	3.00	3.00	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	1.00	-	-	-	-	-%
Total Certificated	**39.26**	**44.00**	**43.00**	**46.00**	**46.74**	**46.74**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	1.00	1.00	1.00	-	-%
Instructional Aide	1.75	5.25	7.88	8.75	7.88	7.88	-	-%
Support Staff	4.00	5.00	5.00	5.00	5.00	5.00	-	-%
Custodial Staff	3.00	4.00	4.00	4.00	5.00	4.00	(1.00)	(20%)
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**8.75**	**14.25**	**16.88**	**18.75**	**18.88**	**17.88**	**(1.00)**	**(5%)**
STAFFING FTE TOTALS	**48.01**	**58.25**	**59.88**	**64.75**	**65.62**	**64.62**	**(1.00)**	**(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.





Fund: 100 General Fund **Location: 077 Mat-Su Day School** **Date: 6/7/2023**

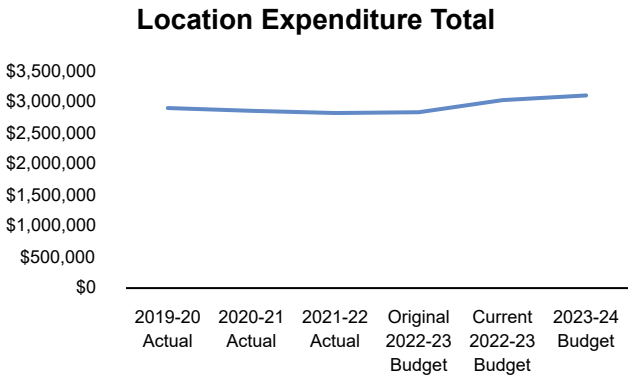
LOCATION EXPENDITURES

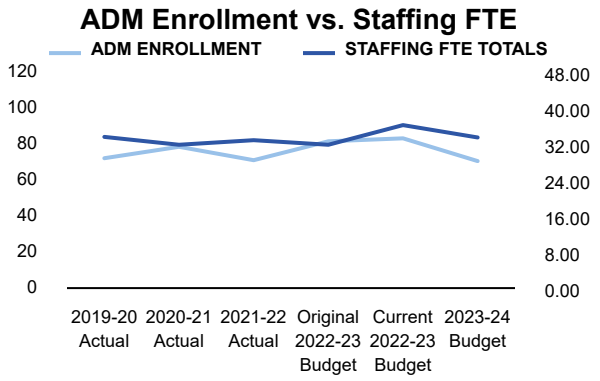
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 996,054	$ 958,888	$ 935,820	$ 976,413	$ 1,031,778	$ 1,097,408	$ 65,630	6%
320	Non-Certificated Salaries	770,801	725,824	734,338	732,077	767,194	775,937	8,743	1%
360	Employee Benefits	1,004,079	1,047,120	1,012,788	996,689	1,067,686	1,149,317	81,631	8%
	Total Personnel	**2,770,934**	**2,731,832**	**2,682,946**	**2,705,179**	**2,866,658**	**3,022,662**	**156,004**	**5%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	958	76	10	-	-	600	600	(100%)
425	Student Travel	2,964	3,956	7,502	-	4,326	3,000	(1,326)	(31%)
430	Utilities	24,799	16,765	16,040	19,858	19,867	19,882	15	0%
435	Energy	50,268	47,924	50,747	40,712	52,420	26,134	(26,286)	(50%)
440	Purchased Services	30,245	25,587	(14,537)	36,451	28,671	6,391	(22,280)	(78%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	20,856	29,600	26,343	31,482	32,970	26,950	(6,020)	(18%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	570	597	470	-	1,128	-	(1,128)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	1,932	-	912	-	(912)	(100%)
533	Principal On Long Term Debt	-	-	49,132	-	22,894	-	(22,894)	(100%)
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**130,660**	**124,504**	**137,639**	**128,503**	**163,188**	**82,957**	**(80,231)**	**(49%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 2,901,594**	**$ 2,856,336**	**$ 2,820,585**	**$ 2,833,682**	**$ 3,029,846**	**$ 3,105,619**	**$ 75,773**	**3%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**71.60**	**77.95**	**70.50**	**81.00**	**82.65**	**70.00**	**(12.65)**	**(15%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	14.00	13.00	13.00	13.00	14.00	14.00	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	0.50	0.50	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**14.00**	**13.00**	**13.00**	**13.00**	**14.50**	**14.50**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	17.38	16.63	16.77	15.75	17.50	15.75	(1.75)	(10%)
Support Staff	1.00	1.00	1.88	1.88	2.00	2.00	-	-%
Custodial Staff	1.00	1.00	1.00	1.00	2.00	1.00	(1.00)	(50%)
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**19.38**	**18.63**	**19.65**	**18.63**	**21.50**	**18.75**	**(2.75)**	**(13%)**
STAFFING FTE TOTALS	**33.38**	**31.63**	**32.65**	**31.63**	**36.00**	**33.25**	**(2.75)**	**(8%)**

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 traditional elementary, middle, and high schools.





Fund: 100 General Fund **Location: 078 Fronteras Spanish Immersion Charter School** **Date: 6/7/2023**

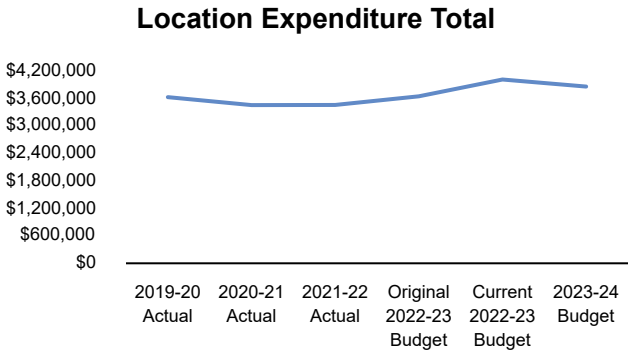
LOCATION EXPENDITURES

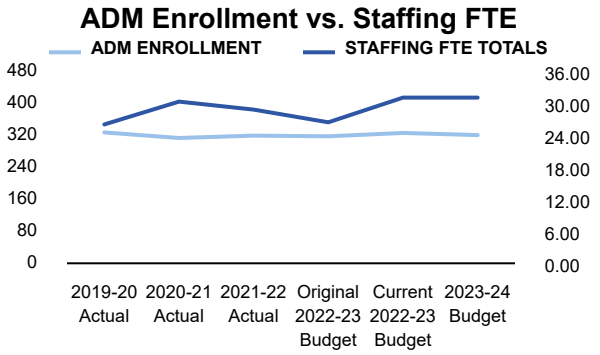
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,431,532	$ 1,489,504	$ 1,454,512	$ 1,501,808	$ 1,435,788	$ 1,508,605	$ 72,817	5%
320	Non-Certificated Salaries	418,937	386,924	337,245	290,270	233,806	456,829	223,023	95%
360	Employee Benefits	813,643	813,806	754,680	888,025	721,193	977,952	256,759	36%
	Total Personnel	**2,664,113**	**2,690,234**	**2,546,437**	**2,680,103**	**2,390,787**	**2,943,386**	**552,599**	**23%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	1,915	1,043	1,020	720	720	720	-	-%
425	Student Travel	-	-	-	-	534	-	(534)	(100%)
430	Utilities	32,247	22,262	22,623	29,400	39,491	14,520	(24,971)	(63%)
435	Energy	36,163	33,900	30,955	40,000	40,000	45,000	5,000	13%
440	Purchased Services	70,759	45,246	29,830	15,000	71,033	-	(71,033)	(100%)
445	Insurance & Bond Premiums	-	14,953	15,016	15,016	17,308	16,518	(790)	(5%)
450	Supplies & Materials	178,109	113,678	99,446	321,446	503,020	276,620	(226,400)	(45%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	285	-	-	-	3,444	-	(3,444)	(100%)
495	Indirect Cost	130,415	123,975	126,156	135,694	135,694	153,765	18,071	13%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	9,379	-	(9,379)	(100%)
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**449,893**	**355,058**	**325,046**	**557,276**	**820,623**	**507,143**	**(313,480)**	**(38%)**
550	Transfer To Other Funds	498,727	393,600	570,469	393,600	787,201	393,600	(393,601)	(50%)
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 3,612,733**	**$ 3,438,893**	**$ 3,441,952**	**$ 3,630,979**	**$ 3,998,611**	**$ 3,844,129**	**$ (154,482)**	**(4%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**324.70**	**310.75**	**316.70**	**315.00**	**323.35**	**318.00**	**(5.35)**	**(2%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	16.00	17.00	17.00	17.00	17.00	17.00	-	-%
SPED Teacher	0.50	0.50	0.50	0.50	0.50	0.50	-	-%
Specialist - School	0.91	0.50	0.50	1.00	0.50	0.50	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**18.41**	**19.00**	**19.00**	**19.50**	**19.00**	**19.00**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	2.44	6.13	4.63	2.75	6.88	6.88	-	-%
Support Staff	5.00	3.00	3.00	3.00	3.00	3.00	-	-%
Custodial Staff	-	2.00	2.00	1.00	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**7.44**	**11.13**	**9.63**	**6.75**	**11.88**	**11.88**	**-**	**-%**
STAFFING FTE TOTALS	**25.85**	**30.13**	**28.63**	**26.25**	**30.88**	**30.88**	**-**	**-%**

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





Fund: 100 General Fund **Location: 079 Mat-Su Middle College** **Date: 6/7/2023**

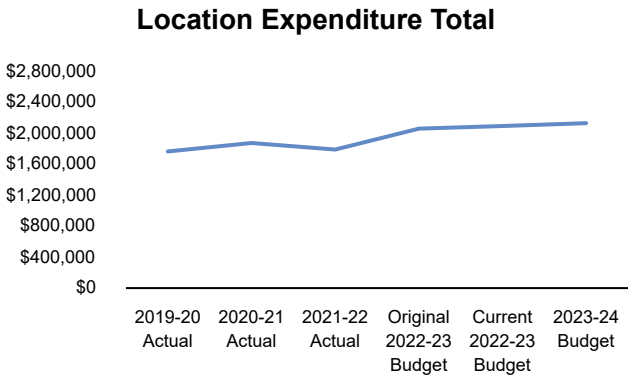
LOCATION EXPENDITURES

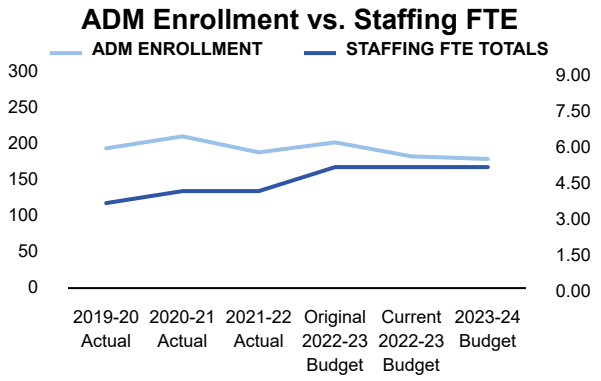
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 292,758	$ 306,639	$ 310,833	$ 388,180	$ 412,496	$ 441,242	$ 28,746	7%
320	Non-Certificated Salaries	31,058	61,171	62,872	59,411	63,154	59,760	(3,394)	(5%)
360	Employee Benefits	118,430	157,268	160,994	199,871	203,195	213,204	10,009	5%
	Total Personnel	**442,246**	**525,078**	**534,699**	**647,462**	**678,845**	**714,206**	**35,361**	**5%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	1,107,432	1,184,720	1,112,603	1,192,500	1,192,500	1,220,000	27,500	2%
420	Staff Travel	1,999	1,363	1,320	2,320	2,320	11,420	9,100	392%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	17,398	7,277	7,064	17,994	17,994	17,290	(704)	(4%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	75,000	33,237	40,267	63,888	66,332	50,000	(16,332)	(25%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	104,858	106,090	76,792	129,835	127,565	112,070	(15,495)	(12%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	9,396	10,135	10,330	-	2,580	-	(2,580)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**1,316,084**	**1,342,821**	**1,248,376**	**1,406,537**	**1,409,291**	**1,410,780**	**1,489**	**0%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 1,758,329**	**$ 1,867,899**	**$ 1,783,075**	**$ 2,053,999**	**$ 2,088,136**	**$ 2,124,986**	**$ 36,850**	**2%**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**192.75**	**209.40**	**187.15**	**201.00**	**181.55**	**178.00**	**(3.55)**	**(2%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	1.00	1.00	1.00	2.00	2.00	2.00	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**3.00**	**3.00**	**3.00**	**4.00**	**4.00**	**4.00**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	0.50	1.00	1.00	1.00	1.00	1.00	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**0.50**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**-%**
STAFFING FTE TOTALS	**3.50**	**4.00**	**4.00**	**5.00**	**5.00**	**5.00**	**-**	**-%**

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





Fund: 100 General Fund **Location: 080 Joe Redington Sr. Jr/Sr High School** **Date: 6/7/2023**

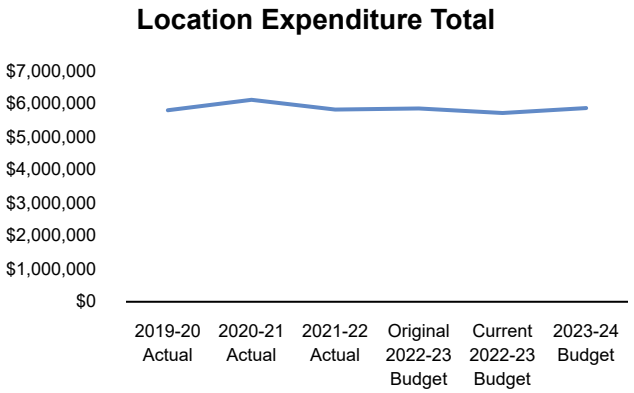
LOCATION EXPENDITURES

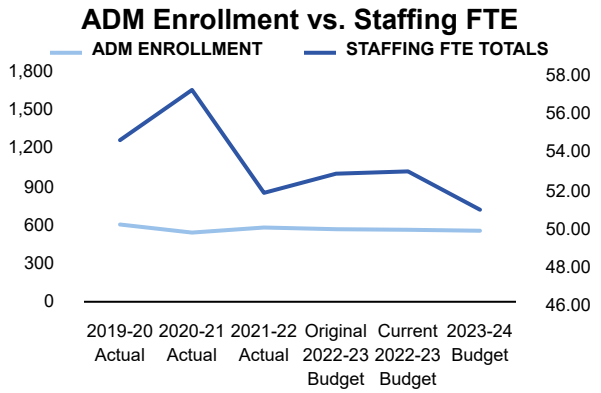
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 3,092,344	$ 3,271,668	$ 3,014,197	$ 3,184,600	$ 3,008,656	$ 3,204,529	$ 195,873	7%
320	Non-Certificated Salaries	632,768	679,604	748,653	707,087	647,467	588,775	(58,692)	(9%)
360	Employee Benefits	1,661,206	1,750,363	1,547,347	1,630,684	1,516,112	1,699,960	183,848	12%
	Total Personnel	**5,386,318**	**5,701,635**	**5,310,197**	**5,522,371**	**5,172,235**	**5,493,264**	**321,029**	**6%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	524	-	-	-	-	-	-%
420	Staff Travel	2,640	3,960	4,240	3,960	4,201	3,960	(241)	(6%)
425	Student Travel	45,620	17,564	96,505	-	94,070	-	(94,070)	(100%)
430	Utilities	57,201	39,129	41,367	51,502	51,502	48,689	(2,813)	(5%)
435	Energy	217,166	196,726	212,033	167,458	206,586	181,649	(24,937)	(12%)
440	Purchased Services	36,845	42,392	63,094	49,459	58,907	49,907	(9,000)	(15%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	46,644	105,947	68,169	57,873	114,700	87,336	(27,364)	(24%)
480	Stipends & Tuition (Student)	-	-	-	-	7,776	-	(7,776)	(100%)
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	5,925	8,226	23,870	-	4,362	-	(4,362)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**412,040**	**414,468**	**509,278**	**330,252**	**542,104**	**371,541**	**(170,563)**	**(31%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 5,798,358**	**$ 6,116,103**	**$ 5,819,475**	**$ 5,852,623**	**$ 5,714,339**	**$ 5,864,805**	**$ 150,466**	**3%**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**596.82**	**533.65**	**573.29**	**560.00**	**555.60**	**548.00**	**(7.60)**	**(1%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	2.00	3.00	3.00	3.00	3.00	3.00	-	-%
Classroom Teacher	25.00	22.00	20.00	20.00	19.00	19.00	-	-%
SPED Teacher	7.00	7.00	6.00	6.00	6.00	6.00	-	-%
Specialist - School	2.00	3.00	3.00	3.00	3.00	3.00	-	-%
Counselor	2.00	2.00	1.00	2.00	2.00	2.00	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**39.00**	**38.00**	**34.00**	**35.00**	**34.00**	**34.00**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	0.50	1.00	1.00	1.00	2.00	1.00	(1.00)	(50%)
Instructional Aide	6.88	10.00	8.63	8.63	7.75	7.75	-	-%
Support Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	-%
Custodial Staff	4.00	4.00	4.00	4.00	5.00	4.00	(1.00)	(20%)
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**15.38**	**19.00**	**17.63**	**17.63**	**18.75**	**16.75**	**(2.00)**	**(11%)**
STAFFING FTE TOTALS	**54.38**	**57.00**	**51.63**	**52.63**	**52.75**	**50.75**	**(2.00)**	**(4%)**

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





Fund: 100 General Fund **Location: 091 Mat-Su Central School** **Date: 6/7/2023**

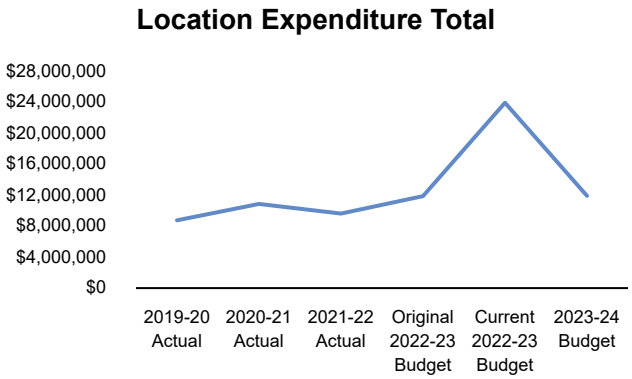
LOCATION EXPENDITURES

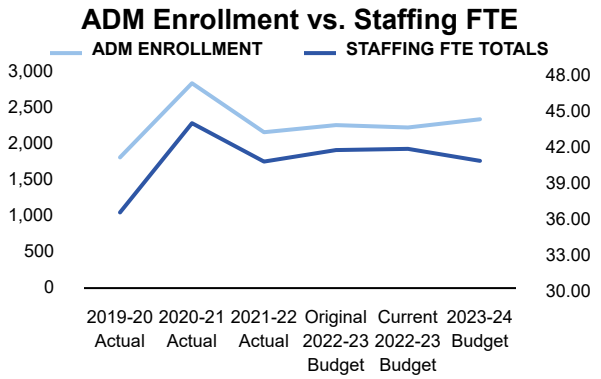
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,439,331	$ 2,856,863	$ 2,587,859	$ 2,585,728	$ 2,518,240	$ 2,679,266	$ 161,026	6%
320	Non-Certificated Salaries	584,146	678,559	671,937	640,832	671,582	633,046	(38,536)	(6%)
360	Employee Benefits	1,209,559	1,416,354	1,320,410	1,382,316	1,333,292	1,394,947	61,655	5%
	Total Personnel	**4,233,036**	**4,951,775**	**4,580,206**	**4,608,876**	**4,523,114**	**4,707,259**	**184,145**	**4%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	865,421	1,696,425	1,764,083	1,933,821	3,048,470	2,041,350	(1,007,120)	(33%)
420	Staff Travel	5,647	3,754	7,465	7,960	15,737	7,460	(8,277)	(53%)
425	Student Travel	223,662	60,143	147,866	483,371	483,172	150,300	(332,872)	(69%)
430	Utilities	385,632	521,331	468,293	63,581	612,460	126,161	(486,299)	(79%)
435	Energy	48,741	46,085	45,922	45,449	40,902	37,596	(3,306)	(8%)
440	Purchased Services	1,251,630	891,015	(58,138)	1,743,840	1,189,142	265,018	(924,124)	(78%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	1,384,355	2,257,853	1,330,062	2,897,325	2,090,544	3,641,950	1,551,406	74%
480	Stipends & Tuition (Student)	-	-	-	-	119,330	-	(119,330)	(100%)
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	258,608	351,582	443,635	7,300	665,355	256,700	(408,655)	(61%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	1,373	-	(1,373)	(100%)
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	184,142	-	61,285	21,121	(40,164)	(66%)
533	Principal On Long Term Debt	-	-	618,269	-	546,664	575,841	29,177	5%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**4,423,697**	**5,828,188**	**4,951,599**	**7,182,647**	**8,874,434**	**7,123,497**	**(1,750,937)**	**(20%)**
550	Transfer To Other Funds	-	-	180	-	10,500,000	-	(10,500,000)	(100%)
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 8,656,733**	**$ 10,779,963**	**$ 9,531,985**	**$ 11,791,523**	**$ 23,897,548**	**$ 11,830,756**	**$ (12,066,792)**	**(50%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**1,801.30**	**2,831.40**	**2,151.08**	**2,250.00**	**2,216.90**	**2,331.00**	**114.10**	**5%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	2.00	2.00	3.00	3.00	3.00	3.00	-	-%
Classroom Teacher	14.33	17.00	14.00	14.00	14.00	14.00	-	-%
SPED Teacher	2.49	3.99	3.99	3.99	3.99	3.99	-	-%
Specialist - School	5.00	3.25	1.28	1.20	3.49	3.49	-	-%
Counselor	1.49	2.80	4.81	4.98	2.49	2.49	-	-%
Nurse	0.49	0.50	0.50	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**25.80**	**29.54**	**27.58**	**27.17**	**26.97**	**26.97**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	0.42	2.62	2.88	3.75	3.05	3.05	-	-%
Support Staff	9.00	10.50	7.00	9.50	9.50	8.50	(1.00)	(11%)
Custodial Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	2.00	-	1.00	1.00	-	-%
Total Non-Certificated	**10.42**	**14.12**	**12.88**	**14.25**	**14.55**	**13.55**	**(1.00)**	**(7%)**
STAFFING FTE TOTALS	**36.22**	**43.66**	**40.46**	**41.42**	**41.52**	**40.52**	**(1.00)**	**(2%)**

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





Fund: 100 General Fund **Location: 198 Administration Annex West** **Date: 6/7/2023**

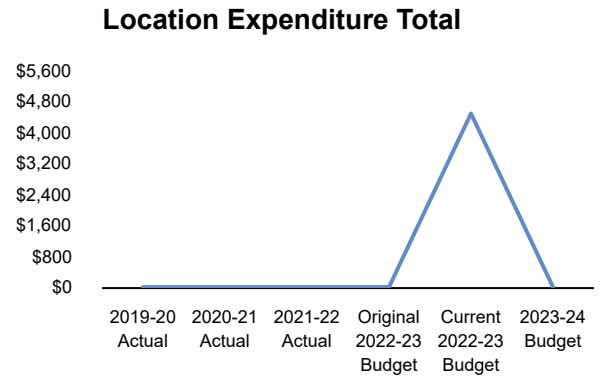
LOCATION EXPENDITURES

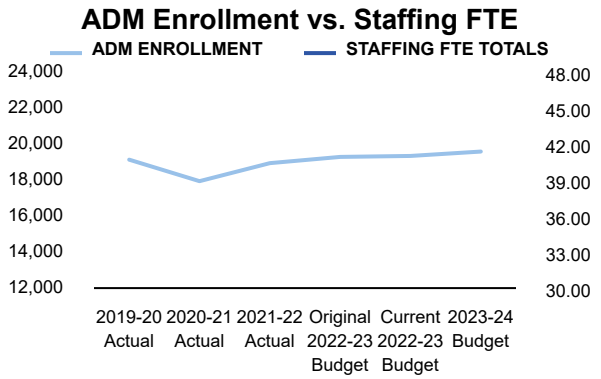
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	-	-	-	-	-	-	-	-%
	Total Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	4,500	-	(4,500)	(100%)
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	-	-	-	-	-	-	-%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**-**	**-**	**-**	**4,500**	**-**	**(4,500)**	**(100%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,500**	**$ -**	**$ (4,500)**	**(100%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

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





Fund: 100 General Fund **Location: 501 District Wide Services** **Date: 6/7/2023**

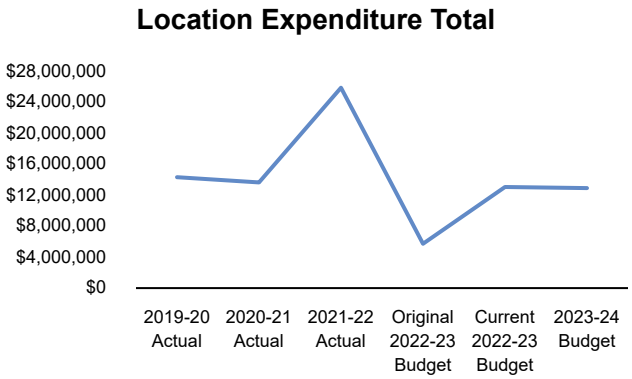
LOCATION EXPENDITURES

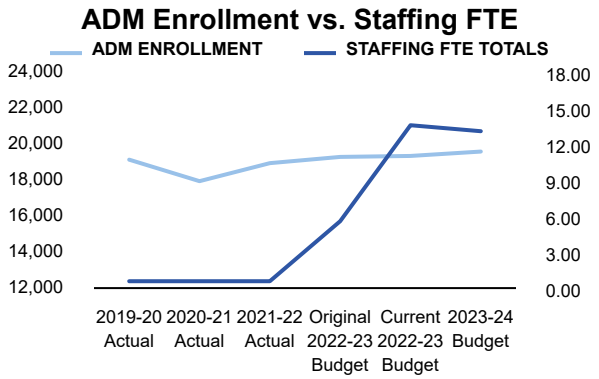
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 254,476	$ 212,408	$ 275,710	$ 844,098	$ 533,649	$ 1,092,234	$ 558,585	105%
320	Non-Certificated Salaries	2,969,095	3,374,622	4,065,347	4,159,208	4,053,567	3,720,215	(333,352)	(8%)
360	Employee Benefits	472,844	6,818	(155,162)	701,310	531,738	804,512	272,774	51%
	Total Personnel	**3,696,415**	**3,593,848**	**4,185,895**	**5,704,616**	**5,118,954**	**5,616,961**	**498,007**	**10%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	357,945	319,582	412,035	555,000	3,864,683	3,310,565	(554,118)	(14%)
420	Staff Travel	-	-	-	20,000	6,578	7,600	1,022	16%
425	Student Travel	5,448	-	19,020	520,000	32,820	529,005	496,185	1512%
430	Utilities	748,713	214,979	255,137	78,107	78,107	148,688	70,581	90%
435	Energy	-	(35,074)	(61,756)	-	-	-	-	-%
440	Purchased Services	321,291	154,099	141,177	131,040	245,365	1,814,528	1,569,163	640%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	287,455	549,576	387,754	924,962	1,550,498	3,120,522	1,570,024	101%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	2,180	8,618	79,423	611,091	525,481	842,047	316,566	60%
495	Indirect Cost	(1,218,140)	(1,824,657)	(2,982,941)	(2,927,831)	(2,927,831)	(2,915,561)	12,270	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	43,141	358,892	315,751	732%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**504,892**	**(612,877)**	**(1,750,151)**	**(87,631)**	**3,418,842**	**7,216,286**	**3,797,444**	**111%**
550	Transfer To Other Funds	10,045,569	10,587,802	23,409,841	-	4,438,088	-	(4,438,088)	(100%)
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 14,246,876**	**$ 13,568,773**	**$ 25,845,585**	**$ 5,616,985**	**$ 12,975,884**	**$ 12,833,247**	**$ (142,637)**	**(1%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	5.00	10.00	10.00	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	3.00	2.50	(0.50)	(17%)
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	0.49	0.49	0.49	0.49	0.49	0.49	-	-%
Total Certificated	**0.49**	**0.49**	**0.49**	**5.49**	**13.49**	**12.99**	**(0.50)**	**(4%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**0.49**	**0.49**	**0.49**	**5.49**	**13.49**	**12.99**	**(0.50)**	**(4%)**

District-Wide Services funds an itinerant librarian and all substitutes. 5 contingency classroom teachers are allocated at the beginning of the school year based on enrollment and only appear in location 501 at the adoption of the budget.





Fund: 100 General Fund **Location: 502 Federal Programs** **Date: 6/7/2023**

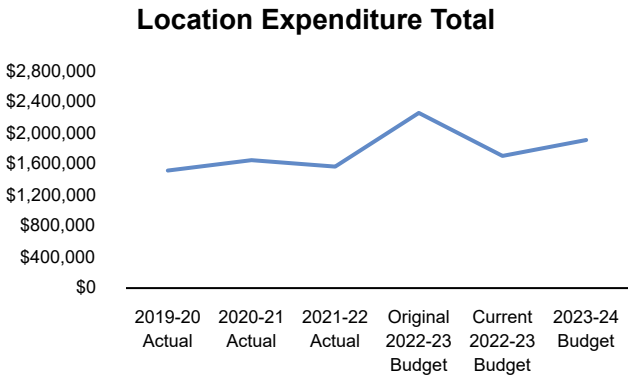
LOCATION EXPENDITURES

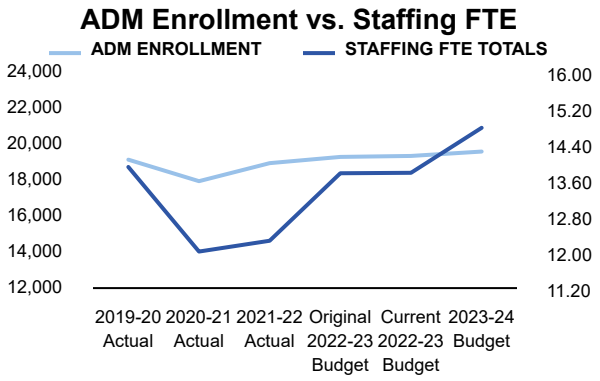
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 939,761	$ 1,023,676	$ 1,013,347	$ 1,448,638	$ 1,065,762	$ 1,113,846	$ 48,084	5%
320	Non-Certificated Salaries	109,044	113,580	66,741	114,319	71,427	144,865	73,438	103%
360	Employee Benefits	440,206	498,763	447,281	634,181	511,542	594,351	82,809	16%
	Total Personnel	**1,489,011**	**1,636,019**	**1,527,369**	**2,197,138**	**1,648,731**	**1,853,062**	**204,331**	**12%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	608	-	-	2,500	2,500	(100%)
420	Staff Travel	9,142	4,108	6,417	21,980	15,745	13,300	(2,445)	(16%)
425	Student Travel	560	-	-	-	-	-	-	-%
430	Utilities	-	280	598	1,400	1,400	1,000	(400)	(29%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	295	14,054	17,432	13,567	8,932	(4,635)	(34%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	12,109	4,296	12,139	19,923	21,062	27,823	6,761	32%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	100	483	900	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**21,911**	**9,462**	**34,716**	**60,735**	**51,774**	**53,555**	**1,781**	**3%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 1,510,922**	**$ 1,645,481**	**$ 1,562,085**	**$ 2,257,873**	**$ 1,700,505**	**$ 1,906,617**	**$ 206,112**	**12%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	0.99	0.99	0.99	1.99	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	2.00	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	12.00	12.00	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	9.00	9.00	9.74	9.74	0.74	0.74	-	-%
Total Certificated	**11.99**	**9.99**	**10.73**	**11.73**	**12.74**	**12.74**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	0.50	-	0.50	1.00	1.00	2.00	1.00	100%
Instructional Aide	1.00	1.00	1.00	1.00	-	-	-	-%
Support Staff	0.38	0.50	-	-	-	-	-	-%
Custodial Staff	-	0.50	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**1.88**	**2.00**	**1.50**	**2.00**	**1.00**	**2.00**	**1.00**	**100%**
STAFFING FTE TOTALS	**13.87**	**11.99**	**12.23**	**13.73**	**13.74**	**14.74**	**1.00**	**7%**

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





Fund: 100 General Fund **Location: 503 Student Support Services** **Date: 6/7/2023**

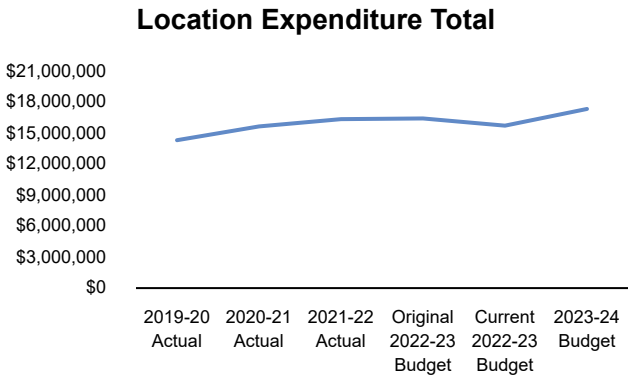
LOCATION EXPENDITURES

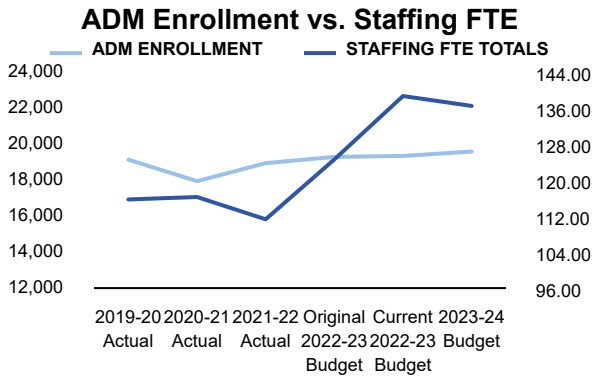
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 7,064,088	$ 7,886,559	$ 8,367,838	$ 8,100,126	$ 8,382,051	$ 9,207,539	$ 825,488	10%
320	Non-Certificated Salaries	1,483,477	1,631,275	1,966,314	1,525,355	1,877,701	2,122,184	244,483	13%
360	Employee Benefits	3,622,503	4,010,701	4,468,236	4,208,458	4,568,004	5,106,450	538,446	12%
	Total Personnel	**12,170,068**	**13,528,536**	**14,802,388**	**13,833,939**	**14,827,756**	**16,436,173**	**1,608,417**	**11%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	1,686,799	1,610,085	1,105,623	1,706,000	240,250	229,002	(11,248)	(5%)
420	Staff Travel	80,322	59,179	65,541	136,000	109,307	139,260	29,953	27%
425	Student Travel	14,526	5,055	17,225	10,000	10,000	15,500	5,500	55%
430	Utilities	149	832	1,105	1,000	1,700	1,000	(700)	(41%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	897	1,922	20,270	10,004	10,004	30,904	20,900	209%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	319,775	414,972	315,788	482,545	473,732	457,800	(15,932)	(3%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	810	769	1,362	2,000	9,000	300	(8,700)	(97%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	9,323	-	-	215,000	15,000	10,000	(5,000)	(33%)
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**2,112,601**	**2,092,813**	**1,526,914**	**2,562,549**	**868,993**	**883,766**	**14,773**	**2%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 14,282,670**	**$ 15,621,348**	**$ 16,329,302**	**$ 16,396,488**	**$ 15,696,749**	**$ 17,319,939**	**$ 1,623,190**	**10%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	2.00	1.00	1.00	-	1.00	1.00	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	10.24	7.30	15.00	5.26	3.00	3.00	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	77.41	81.44	69.66	89.95	92.02	91.82	(0.20)	(0%)
Total Certificated	**89.65**	**89.74**	**85.66**	**95.21**	**96.02**	**95.82**	**(0.20)**	**(0%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	1.00	1.00	1.00	2.00	2.00	-	-%
Instructional Aide	1.25	5.00	12.16	17.03	25.94	25.94	-	-%
Support Staff	2.00	1.00	8.75	11.13	14.50	12.50	(2.00)	(14%)
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	21.58	19.28	3.50	-	-	-	-	-%
Total Non-Certificated	**25.83**	**26.28**	**25.41**	**29.16**	**42.44**	**40.44**	**(2.00)**	**(5%)**
STAFFING FTE TOTALS	**115.48**	**116.02**	**111.07**	**124.37**	**138.46**	**136.26**	**(2.20)**	**(2%)**

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





Fund: 100 General Fund **Location: 504 Health Services** **Date: 6/7/2023**

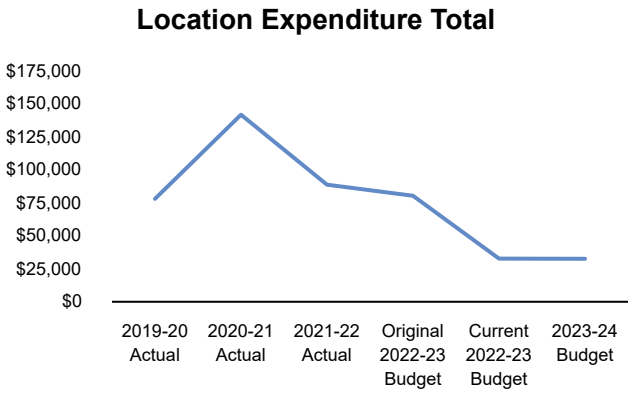
LOCATION EXPENDITURES

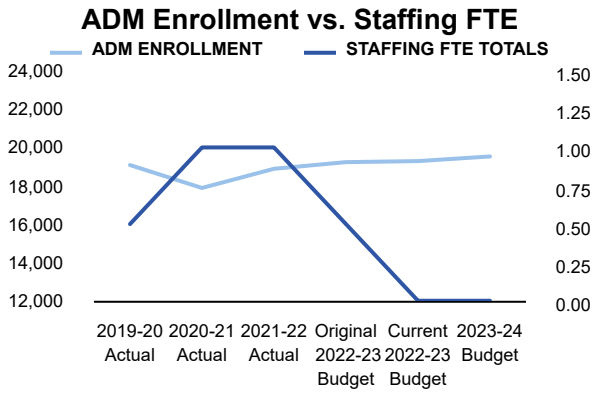
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 43,425	$ 83,586	$ 39,788	$ 31,073	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	17,028	35,605	17,870	16,879	-	-	-	-%
	Total Personnel	**60,453**	**119,191**	**57,658**	**47,952**	**-**	**-**	**-**	**-%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	3,500	6,349	3,500	6,000	4,700	4,500	(200)	(4%)
420	Staff Travel	976	1,478	1,215	2,500	2,500	2,000	(500)	(20%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	8,132	7,883	9,480	10,000	10,000	6,000	(4,000)	(40%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	3,690	4,715	15,762	11,442	12,873	16,800	3,927	31%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	807	1,954	701	2,000	2,000	2,642	642	32%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**17,106**	**22,379**	**30,658**	**31,942**	**32,073**	**31,942**	**(131)**	**(0%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 77,559**	**$ 141,570**	**$ 88,316**	**$ 79,894**	**$ 32,073**	**$ 31,942**	**$ (131)**	**(0%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	0.50	1.00	1.00	0.50	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**0.50**	**1.00**	**1.00**	**0.50**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**0.50**	**1.00**	**1.00**	**0.50**	**-**	**-**	**-**	**-%**

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





Fund: 100 General Fund **Location: 505 Career & Technical Education** **Date: 6/7/2023**

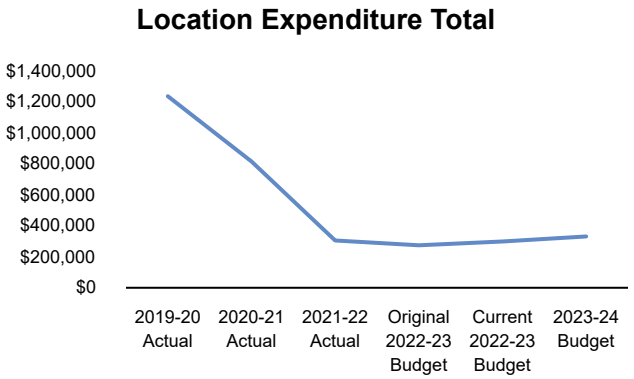
LOCATION EXPENDITURES

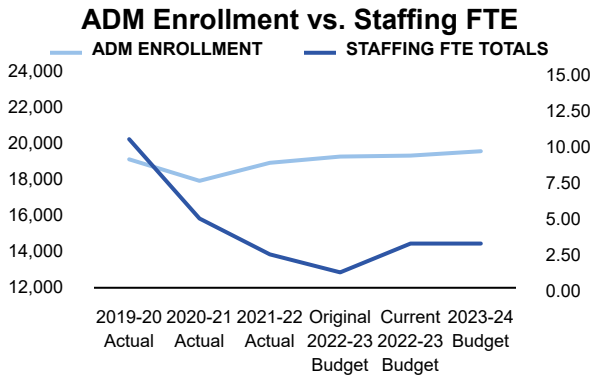
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 670,700	$ 417,072	$ 128,319	$ -	$ 93,125	$ 100,714	$ 7,589	8%
320	Non-Certificated Salaries	66,857	66,171	67,088	67,124	67,122	66,956	(166)	(0%)
360	Employee Benefits	309,617	190,732	91,687	44,380	86,809	93,053	6,244	7%
	Total Personnel	**1,047,174**	**673,975**	**287,094**	**111,504**	**247,056**	**260,723**	**13,667**	**6%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	475	-	(475)	(100%)
420	Staff Travel	3,220	667	942	6,091	6,348	3,900	(2,448)	(39%)
425	Student Travel	7,669	-	-	22,609	8,349	21,000	12,651	152%
430	Utilities	-	301	-	218	218	249	31	14%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	29,681	36,724	6,649	4,933	6,494	-	(6,494)	(100%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	147,216	66,285	5,309	68,651	10,345	19,300	8,955	87%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	135	1,825	-	33,071	1,232	20,900	19,668	1596%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	20,968	-	21,757	12,987	-	(12,987)	(100%)
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**187,920**	**126,771**	**12,900**	**157,330**	**46,448**	**65,349**	**18,901**	**41%**
550	Transfer To Other Funds	-	11,322	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 1,235,095**	**$ 812,068**	**$ 299,994**	**$ 268,834**	**$ 293,504**	**$ 326,072**	**$ 32,568**	**11%**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	6.00	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	3.25	3.74	1.25	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	2.00	2.00	-	-%
Total Certificated	**9.25**	**3.74**	**1.25**	**-**	**2.00**	**2.00**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**-%**
STAFFING FTE TOTALS	**10.25**	**4.74**	**2.25**	**1.00**	**3.00**	**3.00**	**-**	**-%**

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





Fund: 100 General Fund **Location: 506 Education & Instruction** **Date: 6/7/2023**

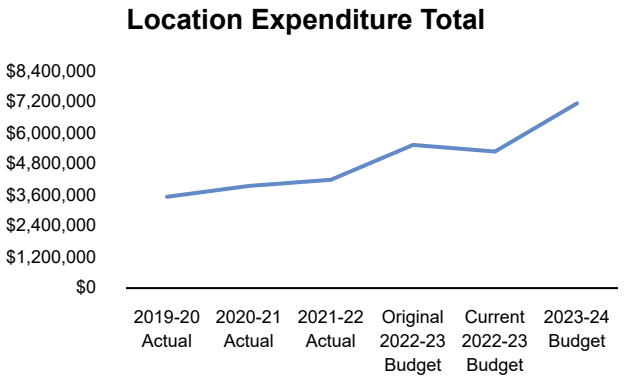
LOCATION EXPENDITURES

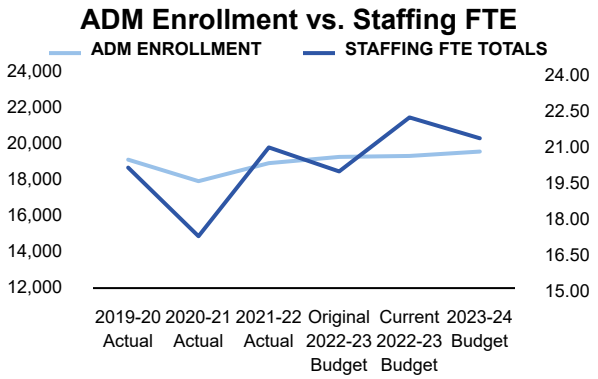
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,561,777	$ 1,684,705	$ 1,435,441	$ 1,418,418	$ 1,272,536	$ 1,525,617	$ 253,081	20%
320	Non-Certificated Salaries	410,188	425,496	748,923	656,934	694,909	702,589	7,680	1%
360	Employee Benefits	686,554	778,611	824,457	828,505	756,105	881,865	125,760	17%
	Total Personnel	**2,658,518**	**2,888,811**	**3,008,821**	**2,903,857**	**2,723,550**	**3,110,071**	**386,521**	**14%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	211,471	86,929	127,791	703,582	719,459	1,911,500	1,192,041	166%
420	Staff Travel	19,718	17,892	36,177	54,240	203,147	102,993	(100,154)	(49%)
425	Student Travel	26,594	13,892	9,157	2,000	78,675	2,653	(76,022)	(97%)
430	Utilities	-	887	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	34,198	264,843	165,845	241,068	116,913	124,992	8,079	7%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	534,759	639,726	784,125	1,579,851	1,384,534	1,818,497	433,963	31%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	18,741	20,834	16,522	20,000	20,000	25,235	5,235	26%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	7,770	-	10,472	25,000	25,000	50,000	25,000	100%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**853,251**	**1,045,001**	**1,150,089**	**2,625,741**	**2,547,728**	**4,035,870**	**1,488,142**	**58%**
550	Transfer To Other Funds	-	-	15,140	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 3,511,769**	**$ 3,933,813**	**$ 4,174,050**	**$ 5,529,598**	**$ 5,271,278**	**$ 7,145,941**	**$ 1,874,663**	**36%**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	4.00	3.50	3.50	3.50	4.30	4.30	-	-%
Administrator	-	-	-	-	0.49	0.49	-	-%
Classroom Teacher	-	-	-	-	0.25	-	(0.25)	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	3.00	-	-	-	-	-	-	-%
Counselor	-	-	4.00	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	7.48	8.00	7.00	8.00	7.00	7.00	-	-%
Total Certificated	**14.48**	**11.50**	**14.50**	**11.50**	**12.04**	**11.79**	**(0.25)**	**(2%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	1.00	1.00	5.00	5.00	5.00	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	4.00	3.62	4.32	3.32	4.03	3.41	(0.62)	(15%)
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	0.50	1.00	1.00	-	1.00	1.00	-	-%
Total Non-Certificated	**5.50**	**5.62**	**6.32**	**8.32**	**10.03**	**9.41**	**(0.62)**	**(6%)**
STAFFING FTE TOTALS	**19.98**	**17.12**	**20.82**	**19.82**	**22.07**	**21.20**	**(0.87)**	**(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 as graduation ceremonies, new curriculum, and textbook orders.





Fund: 100 General Fund **Location: 507 District Warehouse** **Date: 6/7/2023**

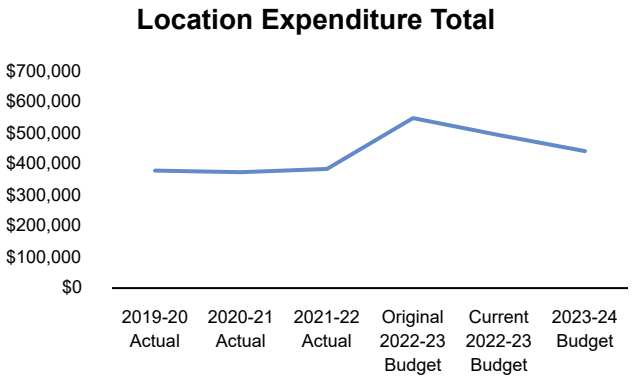
LOCATION EXPENDITURES

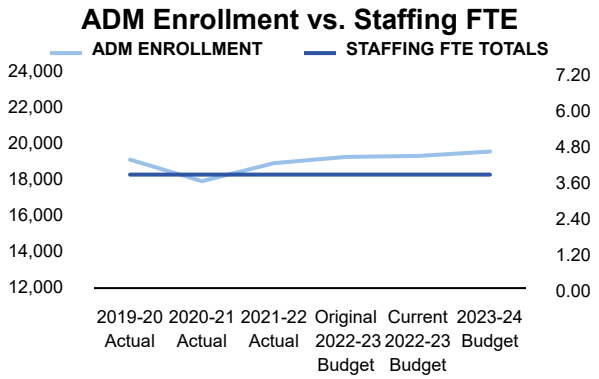
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	208,081	205,097	198,504	296,671	297,620	223,251	(74,369)	(25%)
360	Employee Benefits	137,099	136,289	119,327	175,095	126,785	142,886	16,101	13%
	Total Personnel	**345,179**	**341,386**	**317,831**	**471,766**	**424,405**	**366,137**	**(58,268)**	**(14%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	3,745	5,018	5,758	7,700	4,644	9,328	4,684	101%
435	Energy	11,994	12,602	12,990	19,367	14,779	15,154	375	3%
440	Purchased Services	6,074	3,888	8,093	6,250	6,250	7,000	750	12%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	10,555	9,457	20,926	42,592	42,592	33,000	(9,592)	(23%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	8	19	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	17,347	-	-	10,000	10,000	(100%)
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**32,375**	**30,984**	**65,114**	**75,909**	**68,265**	**74,482**	**6,217**	**9%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 377,555**	**$ 372,370**	**$ 382,945**	**$ 547,675**	**$ 492,670**	**$ 440,619**	**$ (52,051)**	**(11%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	0.50	0.50	0.50	0.50	0.50	0.50	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Custodial Staff	0.25	0.25	0.25	0.25	0.25	0.25	-	-%
Specialist - Department	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Total Non-Certificated	**3.75**	**3.75**	**3.75**	**3.75**	**3.75**	**3.75**	**-**	**-%**
STAFFING FTE TOTALS	**3.75**	**3.75**	**3.75**	**3.75**	**3.75**	**3.75**	**-**	**-%**

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





Fund: 100 General Fund **Location: 508 Information & Technology** **Date: 6/7/2023**

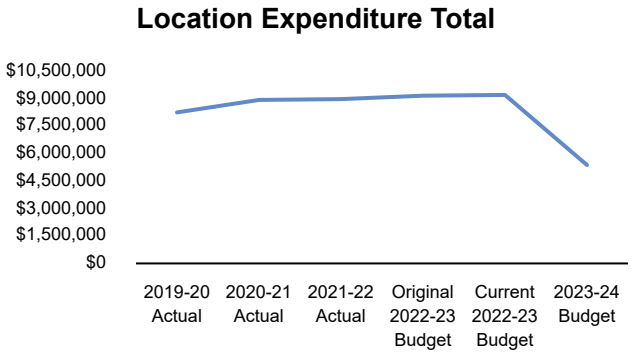
LOCATION EXPENDITURES

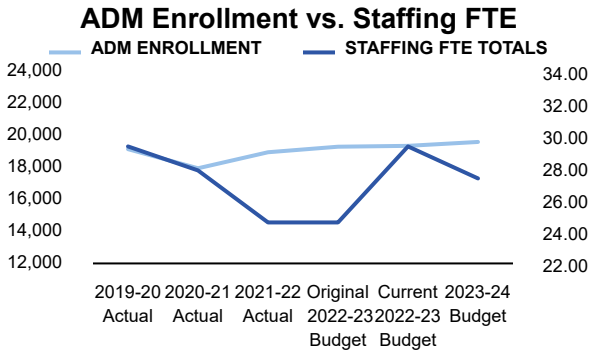
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	2,097,465	2,135,094	2,019,439	1,997,196	2,008,795	2,044,270	35,475	2%
360	Employee Benefits	1,161,814	1,133,773	1,081,555	1,066,692	1,095,611	1,171,675	76,064	7%
	Total Personnel	**3,259,280**	**3,268,868**	**3,100,994**	**3,063,888**	**3,104,406**	**3,215,945**	**111,539**	**4%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	257,393	223,481	129,756	222,466	222,466	75,000	(147,466)	(66%)
420	Staff Travel	33,904	26,314	29,132	55,000	55,000	55,000	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	2,984	234	153	41,775	41,775	13,541	(28,234)	(68%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	1,098,405	660,625	686,179	1,248,266	1,248,266	75,000	(1,173,266)	(94%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	2,418,079	3,990,668	3,155,675	2,969,766	2,352,766	1,087,000	(1,265,766)	(54%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	6,347	630	2,110	15,000	15,300	10,000	(5,300)	(35%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	1,128,941	686,100	1,437,603	1,503,119	1,220,119	795,000	(425,119)	(35%)
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	29,700	-	-	-	-	-	-%
	Total Non-Personnel	**4,946,053**	**5,617,752**	**5,440,608**	**6,055,392**	**5,155,692**	**2,110,541**	**(3,045,151)**	**(59%)**
550	Transfer To Other Funds	-	-	390,000	-	900,000	-	(900,000)	(100%)
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 8,205,333**	**$ 8,886,619**	**$ 8,931,602**	**$ 9,119,280**	**$ 9,160,098**	**$ 5,326,486**	**$ (3,833,612)**	**(42%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	1.00	1.00	-	-	-	-	-	-%
Supervisor	5.00	5.00	5.00	5.00	5.00	5.00	-	-%
Instructional Aide	8.75	10.75	7.50	2.00	-	-	-	-%
Support Staff	-	-	2.00	2.00	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	14.50	11.00	10.00	15.50	24.25	22.25	(2.00)	(8%)
Total Non-Certificated	**29.25**	**27.75**	**24.50**	**24.50**	**29.25**	**27.25**	**(2.00)**	**(7%)**
STAFFING FTE TOTALS	**29.25**	**27.75**	**24.50**	**24.50**	**29.25**	**27.25**	**(2.00)**	**(7%)**

Information Technology (IT) 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 48 school locations, along with operational support and maintenance of management applications (such as MUNIS, Pulse, and SharePoint).





Fund: 100 General Fund **Location: 509 Facilities** **Date: 6/7/2023**

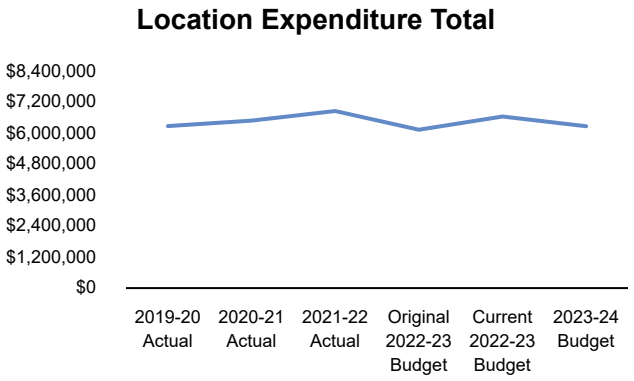
LOCATION EXPENDITURES

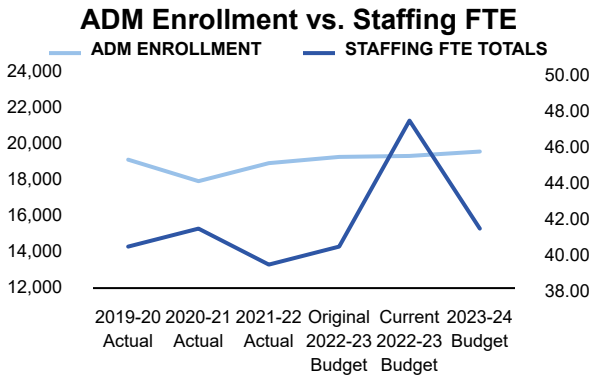
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	3,140,674	3,202,960	3,144,972	2,984,143	3,257,511	3,027,966	(229,545)	(7%)
360	Employee Benefits	1,709,736	1,804,865	1,829,884	1,814,352	1,840,007	1,742,620	(97,387)	(5%)
	Total Personnel	**4,850,410**	**5,007,825**	**4,974,856**	**4,798,495**	**5,097,518**	**4,770,586**	**(326,932)**	**(6%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	4,705	6,964	13,624	5,259	13,259	5,259	(8,000)	(60%)
420	Staff Travel	2,999	3,526	2,899	3,695	5,145	6,455	1,310	25%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	45,579	27,636	23,569	57,029	57,029	53,035	(3,994)	(7%)
435	Energy	46,573	51,497	50,215	69,531	51,895	53,994	2,099	4%
440	Purchased Services	394,748	421,685	270,441	367,119	324,519	482,065	157,546	49%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	897,721	860,369	993,983	802,445	1,067,045	867,445	(199,600)	(19%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	10,711	3,860	8,609	9,000	8,649	8,649	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	8,195	37,982	9,000	8,000	8,351	8,351	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**1,411,230**	**1,413,519**	**1,372,340**	**1,322,078**	**1,535,892**	**1,485,253**	**(50,639)**	**(3%)**
550	Transfer To Other Funds	-	52,901	500,000	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 6,261,641**	**$ 6,474,245**	**$ 6,847,196**	**$ 6,120,573**	**$ 6,633,410**	**$ 6,255,839**	**$ (377,571)**	**(6%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	2.00	2.00	1.00	2.00	2.00	2.00	-	-%
Supervisor	4.00	4.00	4.00	4.00	5.00	4.00	(1.00)	(20%)
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	1.00	2.00	2.00	2.00	3.00	2.00	(1.00)	(33%)
Custodial Staff	0.25	0.25	0.25	0.25	0.25	0.25	-	-%
Specialist - Department	33.00	33.00	32.00	32.00	37.00	33.00	(4.00)	(11%)
Total Non-Certificated	**40.25**	**41.25**	**39.25**	**40.25**	**47.25**	**41.25**	**(6.00)**	**(13%)**
STAFFING FTE TOTALS	**40.25**	**41.25**	**39.25**	**40.25**	**47.25**	**41.25**	**(6.00)**	**(13%)**

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





Fund: 100 General Fund **Location: 510 Risk Management** **Date: 6/7/2023**

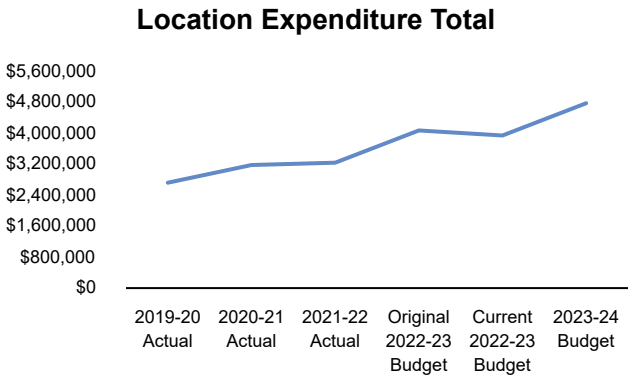
LOCATION EXPENDITURES

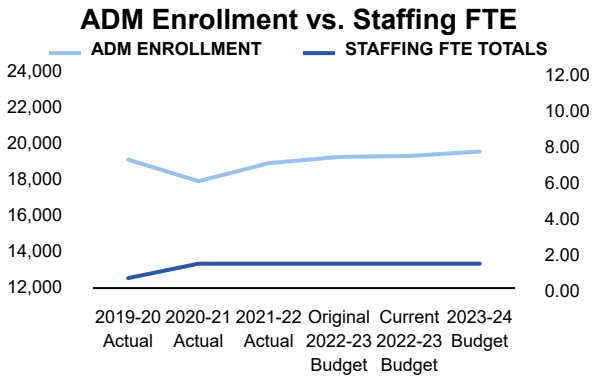
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	59,732	98,596	96,231	102,430	102,430	110,522	8,092	8%
360	Employee Benefits	37,402	64,823	61,766	63,363	63,468	65,266	1,798	3%
	Total Personnel	**97,134**	**163,419**	**157,997**	**165,793**	**165,898**	**175,788**	**9,890**	**6%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	268,340	336,623	101,993	143,515	143,515	143,515	-	-%
420	Staff Travel	312	-	54	5,783	5,783	5,783	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	5,625	15,944	3,797	56,918	56,918	44,918	(12,000)	(21%)
445	Insurance & Bond Premiums	2,289,950	2,625,826	2,941,296	3,663,508	3,518,544	4,371,633	853,089	24%
450	Supplies & Materials	45,162	23,225	19,849	23,389	37,934	23,389	(14,545)	(38%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	5	-	390	2,127	2,127	2,127	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**2,609,393**	**3,001,618**	**3,067,379**	**3,895,240**	**3,764,821**	**4,591,365**	**826,544**	**22%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 2,706,527**	**$ 3,165,037**	**$ 3,225,376**	**$ 4,061,033**	**$ 3,930,719**	**$ 4,767,153**	**$ 836,434**	**21%**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	1.00	1.00	1.00	1.00	1.00	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	0.50	0.30	0.30	0.30	0.30	0.30	-	-%
Total Non-Certificated	**0.50**	**1.30**	**1.30**	**1.30**	**1.30**	**1.30**	**-**	**-%**
STAFFING FTE TOTALS	**0.50**	**1.30**	**1.30**	**1.30**	**1.30**	**1.30**	**-**	**-%**

Risk Management handles all OSHA and Worker's Comp claims district-wide, and manages the Early Return to Work program. In addition to mandatory reporting of all incidents, Risk Management tracks payments from insurance and settlement companies as well as the status of each claim.





Fund: 100 General Fund **Location: 511 Quality Schools** **Date: 6/7/2023**

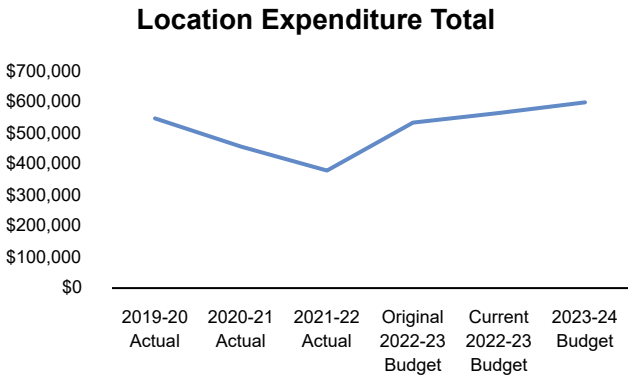
LOCATION EXPENDITURES

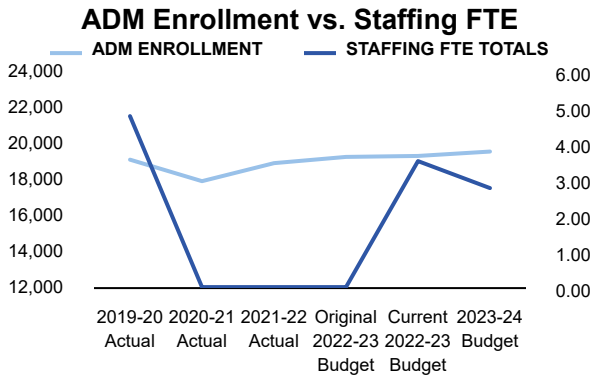
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 114,772	$ 117,751	$ 112,528	$ 153,000	$ 152,740	$ 154,500	$ 1,760	1%
320	Non-Certificated Salaries	145,291	121,319	119,659	139,958	141,006	91,770	(49,236)	(35%)
360	Employee Benefits	48,094	35,551	36,900	60,366	60,470	64,985	4,515	7%
	Total Personnel	**308,157**	**274,621**	**269,087**	**353,324**	**354,216**	**311,255**	**(42,961)**	**(12%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	238,613	180,694	108,587	179,726	210,040	287,466	77,426	37%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**238,613**	**180,694**	**108,587**	**179,726**	**210,040**	**287,466**	**77,426**	**37%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 546,770**	**$ 455,315**	**$ 377,674**	**$ 533,050**	**$ 564,256**	**$ 598,721**	**$ 34,465**	**6%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	4.75	-	-	-	3.50	2.75	(0.75)	(21%)
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**4.75**	**-**	**-**	**-**	**3.50**	**2.75**	**(0.75)**	**(21%)**
STAFFING FTE TOTALS	**4.75**	**-**	**-**	**-**	**3.50**	**2.75**	**(0.75)**	**(21%)**

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





Fund: 100 General Fund **Location: 512 Student Transportation** **Date: 6/7/2023**

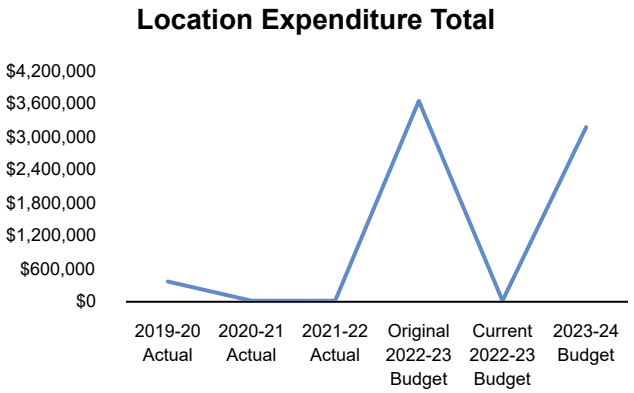
LOCATION EXPENDITURES

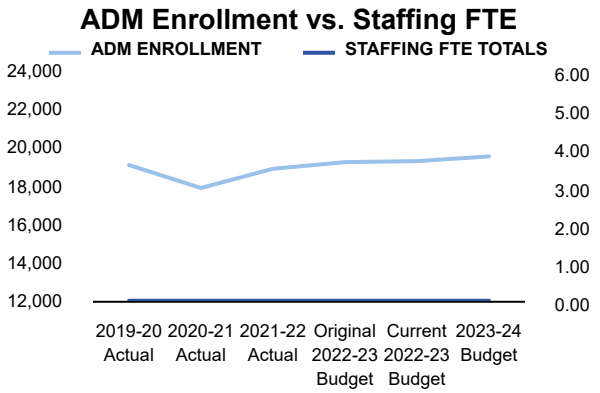
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	-	-	-	-	-	-	-	-%
	Total Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	310	306	99	-	-	423	423	(100%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	-	-	-	-	-	-	-%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**310**	**306**	**99**	**-**	**-**	**423**	**423**	**(100%)**
550	Transfer To Other Funds	350,718	-	-	3,648,618	-	3,169,603	3,169,603	(100%)
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 351,028**	**$ 306**	**$ 99**	**$ 3,648,618**	**$ -**	**$ 3,170,026**	**$ 3,170,026**	**(100%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

Student Transportation within the General Fund accounts for field trips and student activity transportation prepaid by Student Transportation and reimbursed from the individual sites.





Fund: 100 General Fund **Location: 513 Food Services** **Date: 6/7/2023**

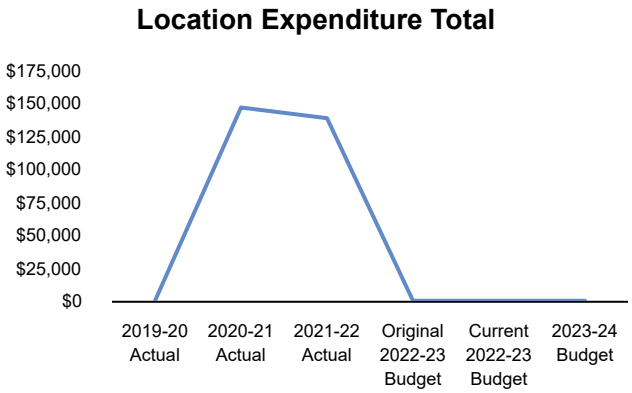
LOCATION EXPENDITURES

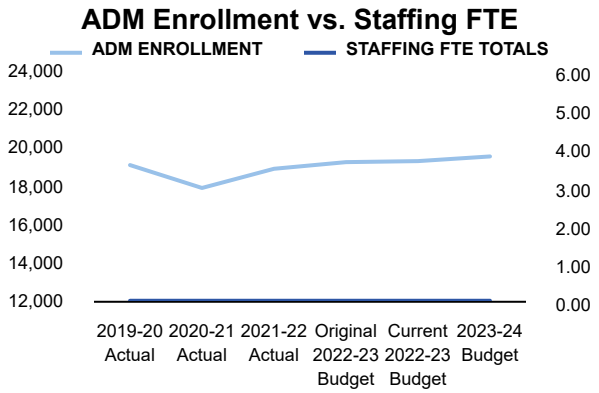
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	-%
360 Employee Benefits	-	-	-	-	-	-	-	-%
Total Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Services	-	-	-	-	-	-	-	-%
420 Staff Travel	-	-	-	-	-	-	-	-%
425 Student Travel	-	-	-	-	-	-	-	-%
430 Utilities	-	-	-	-	-	-	-	-%
435 Energy	-	-	-	-	-	-	-	-%
440 Purchased Services	-	-	-	-	-	-	-	-%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450 Supplies & Materials	-	-	-	-	-	-	-	-%
480 Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487 Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490 Other Expenses	-	-	-	-	-	-	-	-%
495 Indirect Cost	-	-	-	-	-	-	-	-%
500 Capital Outlay	-	-	-	-	-	-	-	-%
510 Equipment Over $5,000	-	-	-	-	-	-	-	-%
520 Land Expense	-	-	-	-	-	-	-	-%
532 Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533 Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540 Capitalized Software	-	-	-	-	-	-	-	-%
Total Non-Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
550 Transfer To Other Funds	-	147,052	138,919	-	-	-	-	-%
560 Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS	**$ -**	**$ 147,052**	**$ 138,919**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

Food Services within the General Fund accounts for reimbursements for meals served outside of regular school hours for activities such as summer sport camps.





Fund: 100 General Fund **Location: 514 Medicaid Reimbursement** **Date: 6/7/2023**

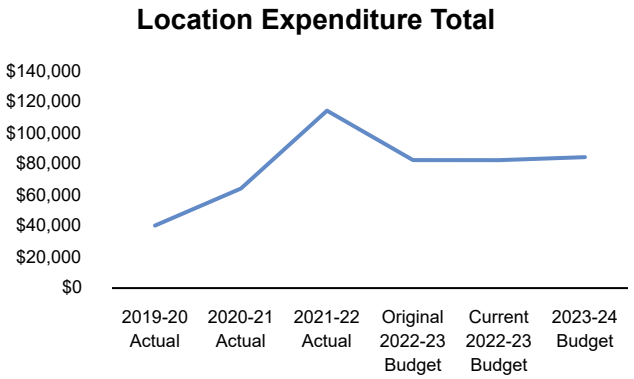
LOCATION EXPENDITURES

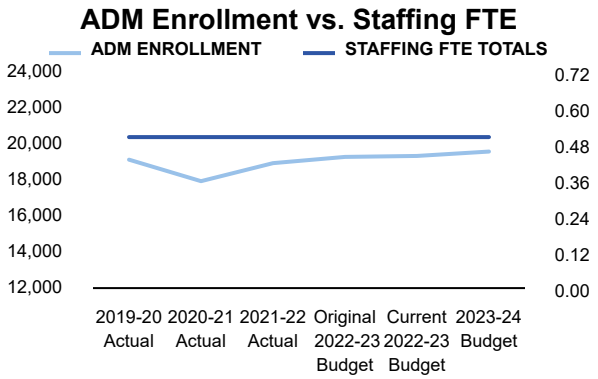
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	20,039	20,694	22,215	23,320	23,320	24,487	1,167	5%
360	Employee Benefits	16,751	17,351	18,295	18,996	18,957	19,742	785	4%
	Total Personnel	**36,790**	**38,045**	**40,510**	**42,316**	**42,277**	**44,229**	**1,952**	**5%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	19,041	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	3,092	25,877	54,800	40,000	40,000	40,000	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	-	-	-	-	-	-	-%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**3,092**	**25,877**	**73,841**	**40,000**	**40,000**	**40,000**	**-**	**-%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 39,881**	**$ 63,922**	**$ 114,351**	**$ 82,316**	**$ 82,277**	**$ 84,229**	**$ 1,952**	**2%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	0.50	0.50	0.50	0.50	0.50	0.50	-	-%
Total Non-Certificated	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**-**	**-%**
STAFFING FTE TOTALS	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**-**	**-%**

This location is identified as the cost center for reporting all Medicaid eligible claims paid to the State of Alaska Department of Health and Social Services. Once claims have been reimbursed, those funds are recorded under a revenue category.





Fund: 100 General Fund **Location: 515 Safety & Emergency Preparedness** **Date: 6/7/2023**

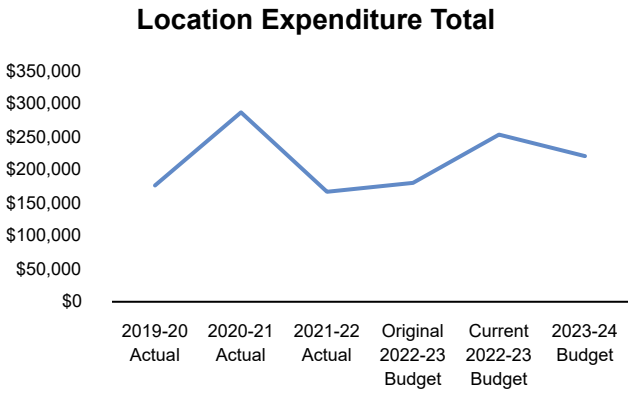
LOCATION EXPENDITURES

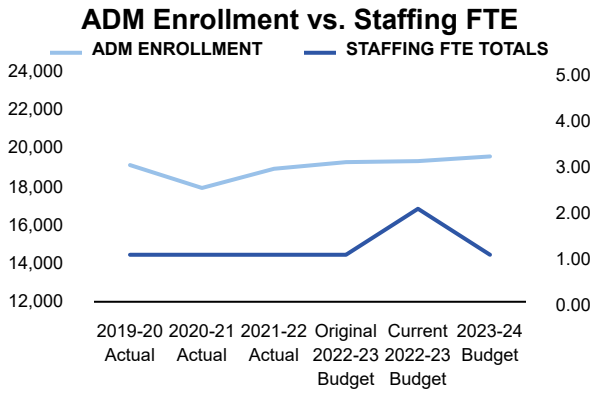
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	97,304	101,047	106,091	108,880	164,218	120,609	(43,609)	(27%)
360	Employee Benefits	51,116	53,700	38,834	38,808	54,912	65,017	10,105	18%
	Total Personnel	**148,420**	**154,747**	**144,925**	**147,688**	**219,130**	**185,626**	**(33,504)**	**(15%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	279	-	-	-	-	-%
420	Staff Travel	-	-	63	200	755	3,215	2,460	326%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	405	-	(405)	(100%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	2,496	19,601	234	9,414	4,433	2,433	(2,000)	(45%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	24,532	112,374	20,313	22,000	27,260	27,965	705	3%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	10	-	40	100	861	861	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**27,038**	**131,975**	**20,929**	**31,714**	**33,714**	**34,474**	**760**	**2%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 175,458**	**$ 286,722**	**$ 165,854**	**$ 179,402**	**$ 252,844**	**$ 220,100**	**$ (32,744)**	**(13%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	1.00	1.00	-	-%
Supervisor	1.00	1.00	1.00	1.00	1.00	-	(1.00)	(100%)
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**1.00**	**1.00**	**1.00**	**1.00**	**2.00**	**1.00**	**(1.00)**	**(50%)**
STAFFING FTE TOTALS	**1.00**	**1.00**	**1.00**	**1.00**	**2.00**	**1.00**	**(1.00)**	**(50%)**

Safety, Security, and Emergency Preparedness works with Business, Operations, & Instruction to plan for and ensure the safety of students, staff, and buildings in the case of an emergency.





Fund: 100 General Fund **Location: 516 Business Services** **Date: 6/7/2023**

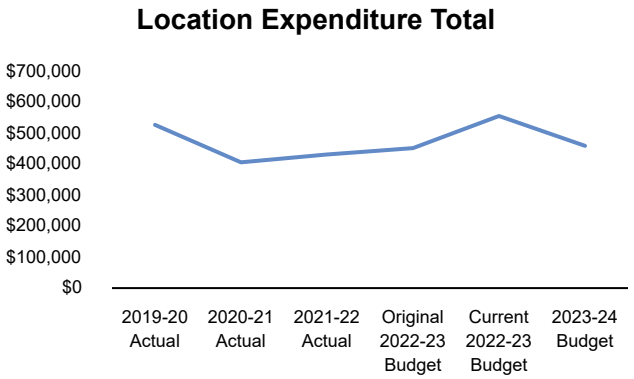
LOCATION EXPENDITURES

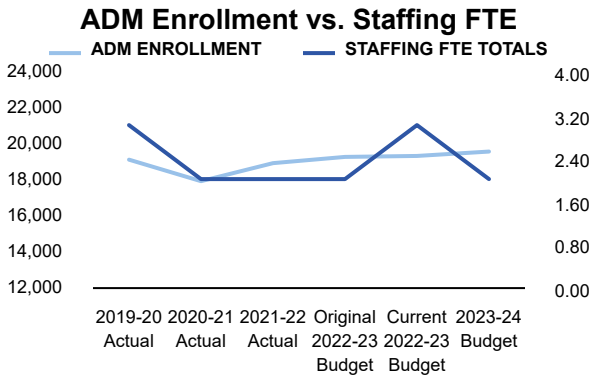
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	343,620	251,627	268,941	267,580	358,710	273,357	(85,353)	(24%)
360	Employee Benefits	166,206	118,854	127,229	131,483	136,747	133,091	(3,656)	(3%)
	Total Personnel	**509,825**	**370,482**	**396,170**	**399,063**	**495,457**	**406,448**	**(89,009)**	**(18%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	16,830	12,341	4,000	4,000	8,000	4,000	100%
420	Staff Travel	217	2,760	2,781	5,860	7,498	5,960	(1,538)	(21%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	100	100	100	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	300	2,800	-	10,000	16,068	5,266	(10,802)	(67%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	13,438	11,255	18,234	28,366	28,366	29,000	634	2%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	2,030	250	225	3,000	3,000	3,000	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**15,985**	**33,895**	**33,581**	**51,326**	**59,032**	**51,326**	**(7,706)**	**(13%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 525,810**	**$ 404,377**	**$ 429,751**	**$ 450,389**	**$ 554,489**	**$ 457,774**	**$ (96,715)**	**(17%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	1.00	1.00	1.00	1.00	2.00	1.00	(1.00)	(50%)
Supervisor	1.00	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**3.00**	**2.00**	**2.00**	**2.00**	**3.00**	**2.00**	**(1.00)**	**(33%)**
STAFFING FTE TOTALS	**3.00**	**2.00**	**2.00**	**2.00**	**3.00**	**2.00**	**(1.00)**	**(33%)**

Business Services oversees finance and operations for the District. The Deputy Superintendent of Business and Operations supervises Facilities, Transportation, Human Resources/ Payroll, Food Service, Accounting, Information Technology, Budget/Finance, and Risk Management.





Fund: 100 General Fund **Location: 517 Purchasing Department** **Date: 6/7/2023**

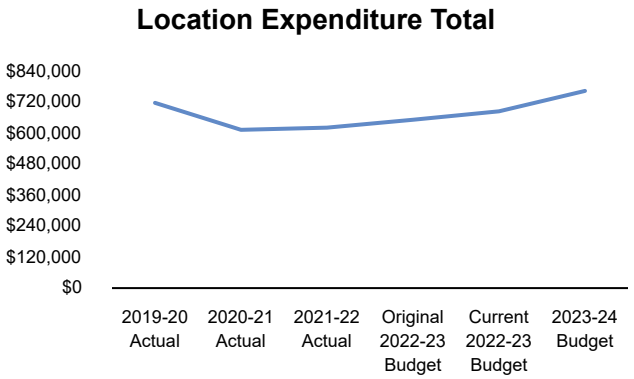
LOCATION EXPENDITURES

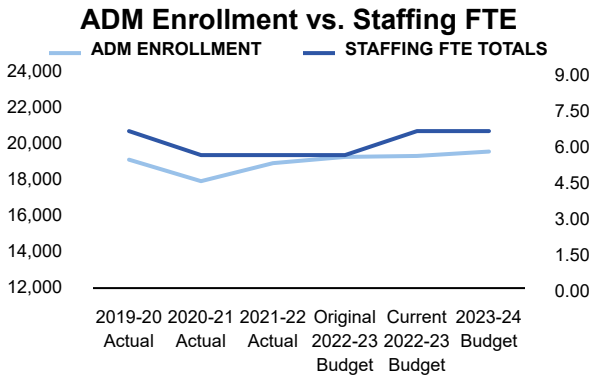
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	424,957	375,748	372,580	377,307	391,266	451,379	60,113	15%
360	Employee Benefits	265,626	216,339	218,960	223,665	233,523	269,849	36,326	16%
	Total Personnel	**690,583**	**592,087**	**591,540**	**600,972**	**624,789**	**721,228**	**96,439**	**15%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	870	745	-	1,200	2,700	1,500	125%
420	Staff Travel	1,255	384	74	4,000	7,800	7,550	(250)	(3%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	534	21	-	1,645	1,645	481	(1,164)	(71%)
435	Energy	10,095	8,826	8,820	12,912	16,889	-	(16,889)	(100%)
440	Purchased Services	9,289	7,292	15,534	20,077	20,077	17,577	(2,500)	(12%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	3,664	1,076	2,243	9,191	9,191	11,441	2,250	24%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	1,153	1,074	1,167	2,000	2,000	2,000	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**25,990**	**19,543**	**28,583**	**49,825**	**58,802**	**41,749**	**(17,053)**	**(29%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 716,573**	**$ 611,630**	**$ 620,123**	**$ 650,797**	**$ 683,591**	**$ 762,977**	**$ 79,386**	**12%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	0.50	0.50	0.50	0.50	0.50	0.50	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	1.00				-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	5.00	5.00	5.00	5.00	6.00	6.00	-	-%
Total Non-Certificated	**6.50**	**5.50**	**5.50**	**5.50**	**6.50**	**6.50**	**-**	**-%**
STAFFING FTE TOTALS	**6.50**	**5.50**	**5.50**	**5.50**	**6.50**	**6.50**	**-**	**-%**

The Purchasing Department, housed in the Warehouse, is responsible for all purchasing within the District. Additionally, the Purchasing Department facilitates the invitation to bid and request for proposal process.





Fund: 100 General Fund **Location: 519 Custodial Services** **Date: 6/7/2023**

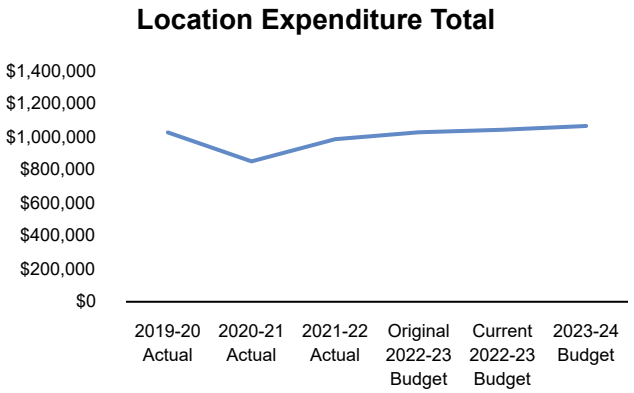
LOCATION EXPENDITURES

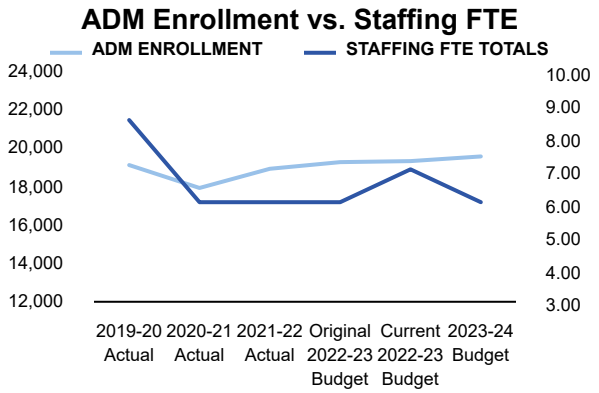
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	469,752	396,890	404,774	438,524	453,291	446,686	(6,605)	(1%)
360	Employee Benefits	246,550	209,200	203,837	221,682	179,032	251,637	72,605	41%
	Total Personnel	**716,303**	**606,090**	**608,611**	**660,206**	**632,323**	**698,323**	**66,000**	**10%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	242	42	242	200	476%
420	Staff Travel	-	-	-	1,097	45	1,097	1,052	2338%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	468	125	-	695	870	650	(220)	(25%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	1,788	906	500	2,100	5,500	3,400	162%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	307,984	240,545	373,966	358,804	405,586	358,111	(47,475)	(12%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	4,000	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**308,452**	**242,458**	**374,872**	**365,338**	**408,643**	**365,600**	**(43,043)**	**(11%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 1,024,755**	**$ 848,548**	**$ 983,483**	**$ 1,025,544**	**$ 1,040,966**	**$ 1,063,923**	**$ 22,957**	**2%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	4.00	4.00	4.00	3.00	3.00	3.00	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	3.50	1.00	1.00	2.00	2.00	2.00	-	-%
Specialist - Department	1.00	1.00	1.00	1.00	2.00	1.00	(1.00)	(50%)
Total Non-Certificated	**8.50**	**6.00**	**6.00**	**6.00**	**7.00**	**6.00**	**(1.00)**	**(14%)**
STAFFING FTE TOTALS	**8.50**	**6.00**	**6.00**	**6.00**	**7.00**	**6.00**	**(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.





Fund: 100 General Fund **Location: 529 Compliance** **Date: 6/7/2023**

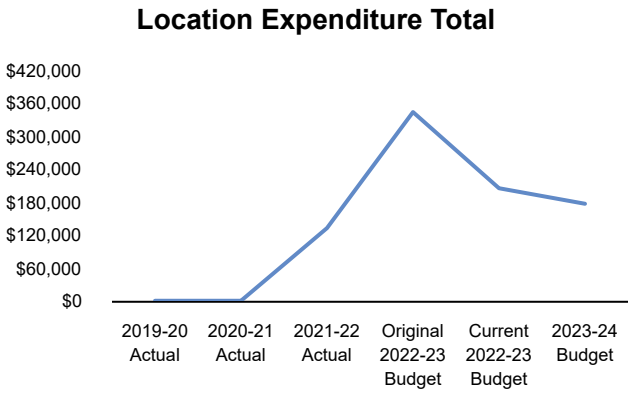
LOCATION EXPENDITURES

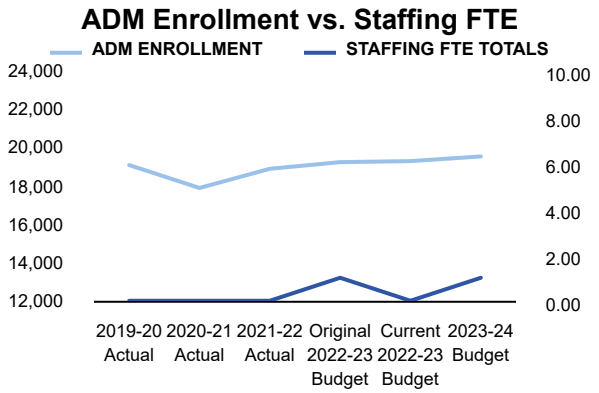
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	-	-	-	85,903	-	91,536	91,536	(100%)
360	Employee Benefits	-	-	-	51,175	-	53,088	53,088	(100%)
	Total Personnel	**-**	**-**	**-**	**137,078**	**-**	**144,624**	**144,624**	**(100%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	17,472	39,000	39,000	-	(39,000)	(100%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	114,878	135,996	133,996	-	(133,996)	(100%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	-	395	32,500	32,500	32,500	-	-%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**-**	**132,745**	**207,496**	**205,496**	**32,500**	**(172,996)**	**(84%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ -**	**$ -**	**$ 132,745**	**$ 344,574**	**$ 205,496**	**$ 177,124**	**$ (28,372)**	**(14%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	1.00	-	1.00	1.00	(100%)
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**1.00**	**-**	**1.00**	**1.00**	**(100%)**
STAFFING FTE TOTALS	**-**	**-**	**-**	**1.00**	**-**	**1.00**	**1.00**	**(100%)**

Compliance maintains buildings and occupants in accordance with laws, regulations, standards, ethical practices and school district policies.





Fund: 100 General Fund **Location: 530 Talented and Gifted Instruction** **Date: 6/7/2023**

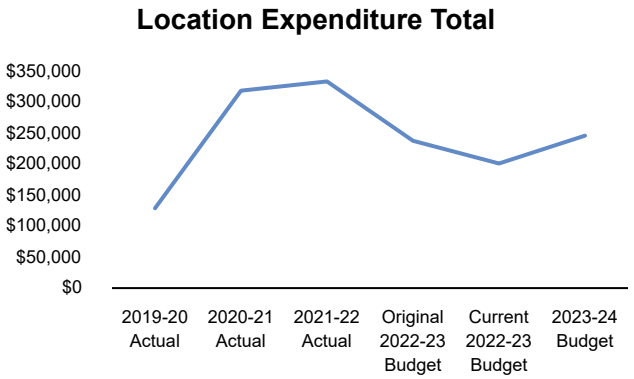
LOCATION EXPENDITURES

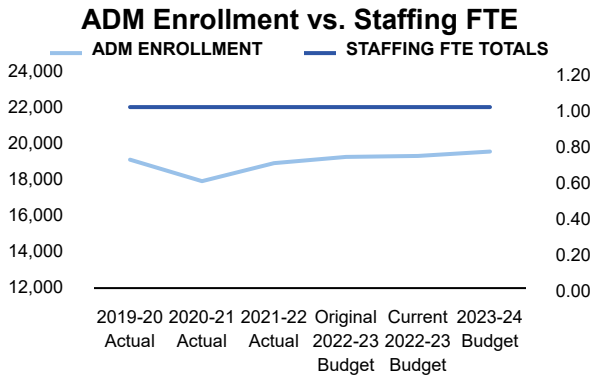
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 91,102	$ 231,514	$ 242,995	$ 142,799	$ 114,048	$ 148,512	$ 34,464	30%
320	Non-Certificated Salaries	-	576	550	-	-	-	-	-%
360	Employee Benefits	34,756	84,058	83,830	46,346	41,939	48,962	7,023	17%
	Total Personnel	**125,858**	**316,148**	**327,375**	**189,145**	**155,987**	**197,474**	**41,487**	**27%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	59	-	-	150	150	200	50	33%
425	Student Travel	-	-	224	-	-	2,000	2,000	(100%)
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	1,000	1,000	1,000	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	1,574	2,122	4,840	45,000	41,400	43,215	1,815	4%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	238	-	813	1,765	1,765	1,500	(265)	(15%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**1,871**	**2,122**	**5,877**	**47,915**	**44,315**	**47,915**	**3,600**	**8%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 127,728**	**$ 318,270**	**$ 333,252**	**$ 237,060**	**$ 200,302**	**$ 245,389**	**$ 45,087**	**23%**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Total Certificated	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**-%**

Talented and Gifted Instruction is the cost center for TAG programs across the District. The location is set-up to assist in furthering student development by challenging high-achieving students to be more successful.





Fund: 100 General Fund **Location: 601 School Board** **Date: 6/7/2023**

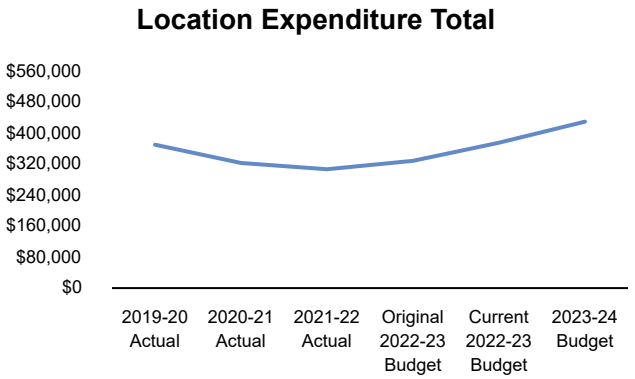
LOCATION EXPENDITURES

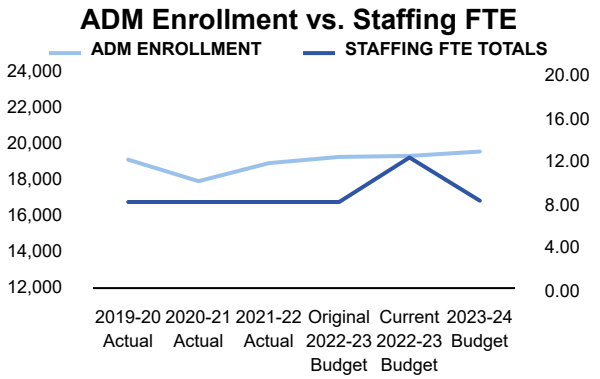
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	91,287	94,236	101,223	101,187	130,741	103,251	(27,490)	(21%)
360	Employee Benefits	130,409	121,120	106,350	88,997	103,249	187,172	83,923	81%
	Total Personnel	**221,696**	**215,357**	**207,573**	**190,184**	**233,990**	**290,423**	**56,433**	**24%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	29,896	-	-	2,611	2,611	2,000	(611)	(23%)
420	Staff Travel	31,957	25,123	19,500	56,882	26,921	52,544	25,623	95%
425	Student Travel	-	-	-	1,967	1,967	1,500	(467)	(24%)
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	79,718	76,954	75,640	71,383	104,524	79,500	(25,024)	(24%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	5,936	1,368	2,725	4,351	4,351	3,000	(1,351)	(31%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	3,000	103	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**147,507**	**106,446**	**97,968**	**137,194**	**140,374**	**138,544**	**(1,830)**	**(1%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 369,203**	**$ 321,803**	**$ 305,541**	**$ 327,378**	**$ 374,364**	**$ 428,967**	**$ 54,603**	**15%**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	7.00	7.00	7.00	7.00	11.00	7.00	(4.00)	(36%)
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	0.88	0.88	0.88	0.88	1.00	1.00	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**7.88**	**7.88**	**7.88**	**7.88**	**12.00**	**8.00**	**(4.00)**	**(33%)**
STAFFING FTE TOTALS	**7.88**	**7.88**	**7.88**	**7.88**	**12.00**	**8.00**	**(4.00)**	**(33%)**

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.





Fund: 100 General Fund **Location: 602 Office of the Superintendent** **Date: 6/7/2023**

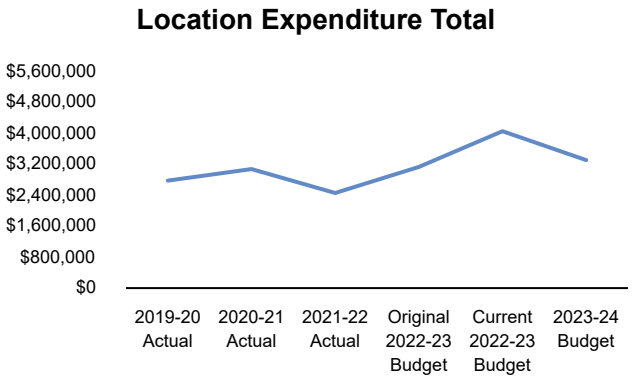
LOCATION EXPENDITURES

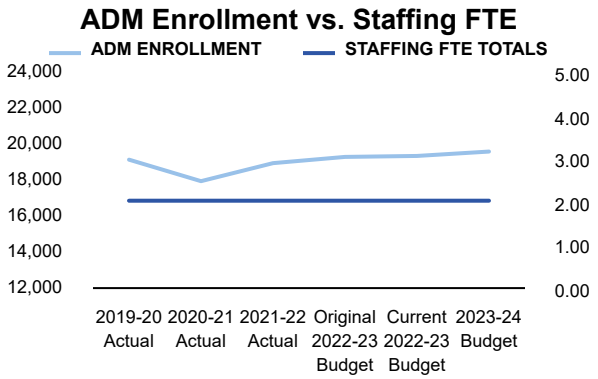
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 316,426	$ 245,306	$ 281,730	$ 241,348	$ 267,348	$ 229,885	$ (37,463)	(14%)
320	Non-Certificated Salaries	81,988	80,982	82,407	83,897	82,244	81,951	(293)	(0%)
360	Employee Benefits	104,035	107,071	117,495	111,440	116,728	118,905	2,177	2%
	Total Personnel	**502,449**	**433,358**	**481,632**	**436,685**	**466,320**	**430,741**	**(35,579)**	**(8%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	130	300	-	-	-	1,500	1,500	(100%)
420	Staff Travel	3,707	8,770	14,446	14,527	16,353	12,400	(3,953)	(24%)
425	Student Travel	201	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	88	2,500	9,264	6,068	6,368	8,568	2,200	35%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	6,913	8,723	5,647	10,184	10,260	12,329	2,069	20%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	5,775	5,420	5,448	2,877	3,700	-	(3,700)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**16,815**	**25,713**	**34,805**	**33,656**	**36,681**	**34,797**	**(1,884)**	**(5%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 519,264**	**$ 459,072**	**$ 516,437**	**$ 470,341**	**$ 503,001**	**$ 465,538**	**$ (37,463)**	**(7%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**-%**
STAFFING FTE TOTALS	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**-**	**-%**

The Mat-Su Borough School District Superintendent is the chief executive for the school district. The Superintendent ensures funding is received, Board objectives are met, and student success remains the most important aspect of the District.





Fund: 100 General Fund **Location: 604 Payroll Department** **Date: 6/7/2023**

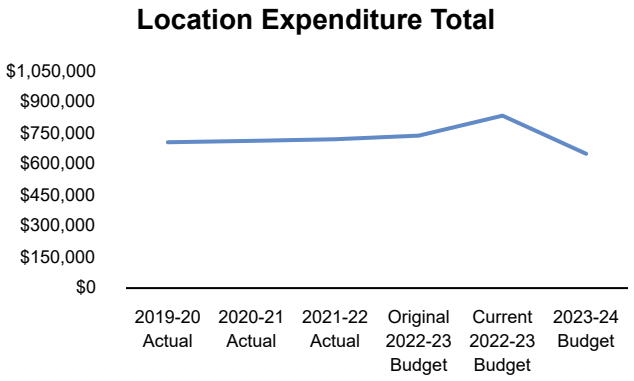
LOCATION EXPENDITURES

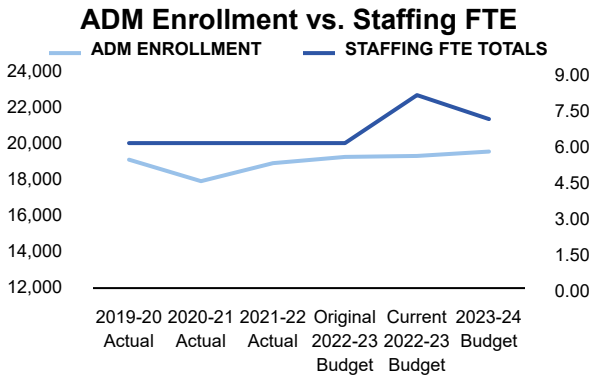
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	431,397	430,965	430,323	434,050	487,518	372,462	(115,056)	(24%)
360	Employee Benefits	260,591	266,859	272,560	276,982	315,535	250,283	(65,252)	(21%)
	Total Personnel	**691,988**	**697,824**	**702,883**	**711,032**	**803,053**	**622,745**	**(180,308)**	**(22%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	349	424	-	1,200	-	(1,200)	(100%)
420	Staff Travel	799	-	-	3,362	5,762	3,362	(2,400)	(42%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	8,025	9,303	11,876	15,791	17,191	15,791	(1,400)	(8%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	2,194	3,034	3,112	3,079	3,079	3,079	-	-%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	1,120	337	435	3,079	3,079	3,079	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**12,138**	**13,023**	**15,847**	**25,311**	**30,311**	**25,311**	**(5,000)**	**(16%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 704,126**	**$ 710,847**	**$ 718,730**	**$ 736,343**	**$ 833,364**	**$ 648,056**	**$ (185,308)**	**(22%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	1.00	1.00	1.00	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	1.00	1.00	1.00	1.00	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	4.00	4.00	4.00	4.00	8.00	7.00	(1.00)	(13%)
Total Non-Certificated	**6.00**	**6.00**	**6.00**	**6.00**	**8.00**	**7.00**	**(1.00)**	**(13%)**
STAFFING FTE TOTALS	**6.00**	**6.00**	**6.00**	**6.00**	**8.00**	**7.00**	**(1.00)**	**(13%)**

The Payroll and Benefits Department is responsible for ensuring all employees are paid correctly and on time for each pay period. They also report mandatory information to the state, work closely with Human Resources to ensure proper processing of employee benefits each pay period, and verify all deductions are taken in accordance with the law.





Fund: 100 General Fund **Location: 605 Accounting Department** **Date: 6/7/2023**

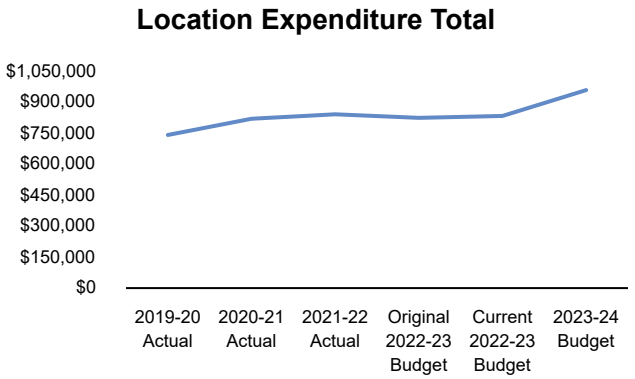
LOCATION EXPENDITURES

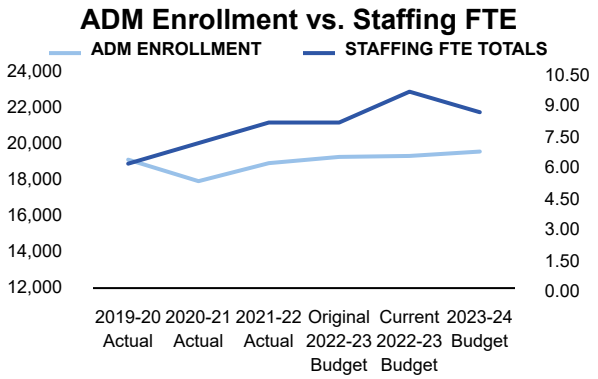
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	369,262	434,355	447,187	459,364	466,157	496,817	30,660	7%
360	Employee Benefits	241,396	277,939	252,572	261,480	263,924	352,573	88,649	34%
	Total Personnel	**610,658**	**712,294**	**699,759**	**720,844**	**730,081**	**849,390**	**119,309**	**16%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	1,965	1,670	1,500	1,500	3,200	1,700	113%
420	Staff Travel	379	-	3,578	4,100	4,100	8,000	3,900	95%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	122,370	81,821	98,137	86,550	86,550	86,000	(550)	(1%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	5,824	22,269	36,653	8,745	8,745	10,145	1,400	16%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	270	-	225	1,000	1,000	1,000	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**128,842**	**106,056**	**140,263**	**101,895**	**101,895**	**108,345**	**6,450**	**6%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 739,500**	**$ 818,349**	**$ 840,022**	**$ 822,739**	**$ 831,976**	**$ 957,735**	**$ 125,759**	**15%**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	1.00	1.00	1.00	1.50	1.50	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	5.00	6.00	7.00	7.00	8.00	7.00	(1.00)	(13%)
Total Non-Certificated	**6.00**	**7.00**	**8.00**	**8.00**	**9.50**	**8.50**	**(1.00)**	**(11%)**
STAFFING FTE TOTALS	**6.00**	**7.00**	**8.00**	**8.00**	**9.50**	**8.50**	**(1.00)**	**(11%)**

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.





Fund: 100 General Fund **Location: 606 Human Resources and Labor Relations** **Date: 6/7/2023**

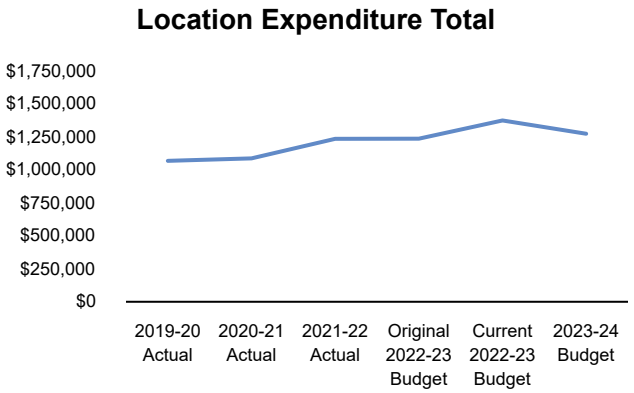
LOCATION EXPENDITURES

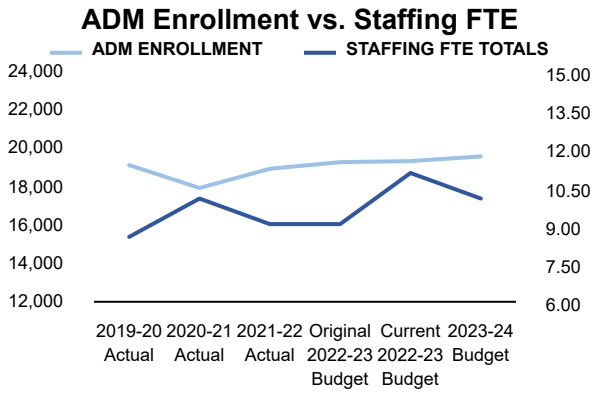
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 15,165	$ 3,900	$ 3,950	$ 18,000	$ 20,567	$ 18,000	$ (2,567)	(12%)
320	Non-Certificated Salaries	577,111	604,624	690,730	725,748	755,323	712,014	(43,309)	(6%)
360	Employee Benefits	351,789	349,296	393,800	405,140	433,596	430,613	(2,983)	(1%)
	Total Personnel	**944,064**	**957,820**	**1,088,480**	**1,148,888**	**1,209,486**	**1,160,627**	**(48,859)**	**(4%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	34,474	33,640	55,779	10,443	69,648	42,000	(27,648)	(40%)
420	Staff Travel	1,296	2,760	2,760	33,204	20,049	18,960	(1,089)	(5%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	44	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	45,196	51,923	47,863	8,703	49,703	10,270	(39,433)	(79%)
445	Insurance & Bond Premiums	-	-	150	25,047	1,047	200	(847)	(81%)
450	Supplies & Materials	37,794	31,145	30,996	6,962	21,962	35,000	13,038	59%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	1,819	6,094	6,089	-	-	3,789	3,789	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**120,578**	**125,562**	**143,681**	**84,359**	**162,409**	**110,219**	**(52,190)**	**(32%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 1,064,643**	**$ 1,083,381**	**$ 1,232,161**	**$ 1,233,247**	**$ 1,371,895**	**$ 1,270,846**	**$ (101,049)**	**(7%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Supervisor	1.50	2.00	2.00	2.00	2.00	2.00	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	1.00	2.00	1.00	1.00	1.00	1.00	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	5.00	5.00	5.00	5.00	7.00	6.00	(1.00)	(14%)
Total Non-Certificated	**8.50**	**10.00**	**9.00**	**9.00**	**11.00**	**10.00**	**(1.00)**	**(9%)**
STAFFING FTE TOTALS	**8.50**	**10.00**	**9.00**	**9.00**	**11.00**	**10.00**	**(1.00)**	**(9%)**

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





Fund: 100 General Fund **Location: 608 Equal Employment Opportunity Office** **Date: 6/7/2023**

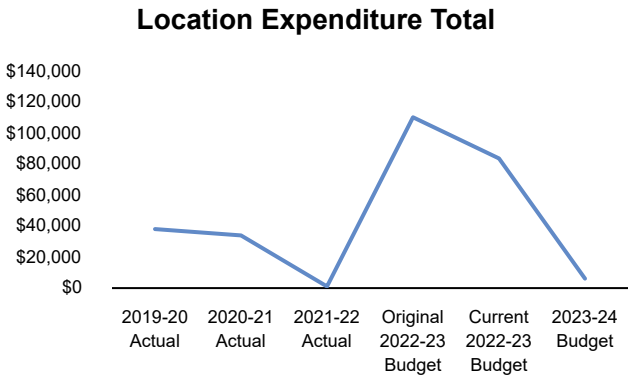
LOCATION EXPENDITURES

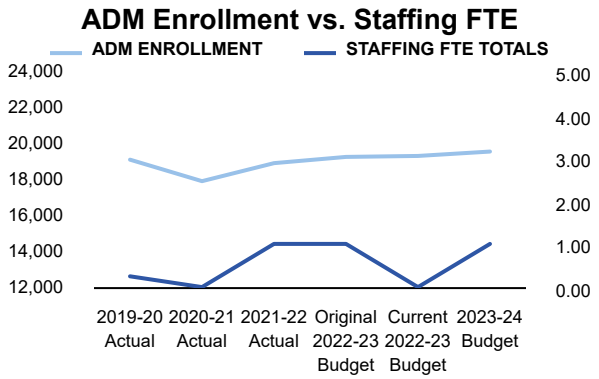
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	30,743	28,013	-	61,723	58,637	-	(58,637)	(100%)
360	Employee Benefits	2,976	2,229	-	42,697	19,265	-	(19,265)	(100%)
	Total Personnel	**33,719**	**30,242**	**-**	**104,420**	**77,902**	**-**	**(77,902)**	**(100%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	215	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	1,700	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	3,231	1,341	431	5,004	4,844	4,844	-	-%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	660	-	-	653	653	653	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**3,891**	**3,256**	**431**	**5,657**	**5,497**	**5,497**	**-**	**-%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 37,610**	**$ 33,498**	**$ 431**	**$ 110,077**	**$ 83,399**	**$ 5,497**	**$ (77,902)**	**(93%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	0.25	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	1.00	1.00	-	1.00	1.00	(100%)
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**0.25**	**-**	**1.00**	**1.00**	**-**	**1.00**	**1.00**	**(100%)**
STAFFING FTE TOTALS	**0.25**	**-**	**1.00**	**1.00**	**-**	**1.00**	**1.00**	**(100%)**

The Equal Employment Opportunity Office seeks to ensure fair practices in hiring, staffing, behavior, and attitudes toward all employees. The EEO office handles all discrimination complaints and assists in finding resolutions.





Fund: 100 General Fund **Location: 609 Budget & Finance** **Date: 6/7/2023**

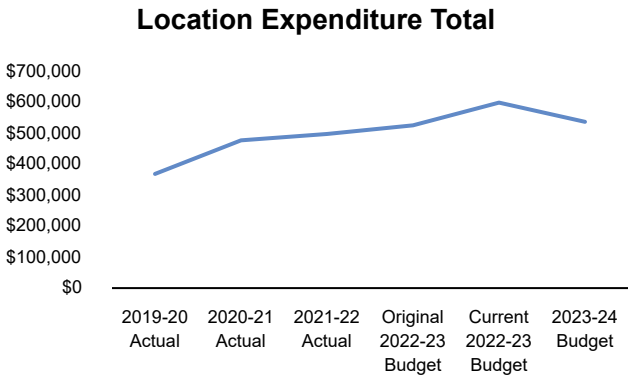
LOCATION EXPENDITURES

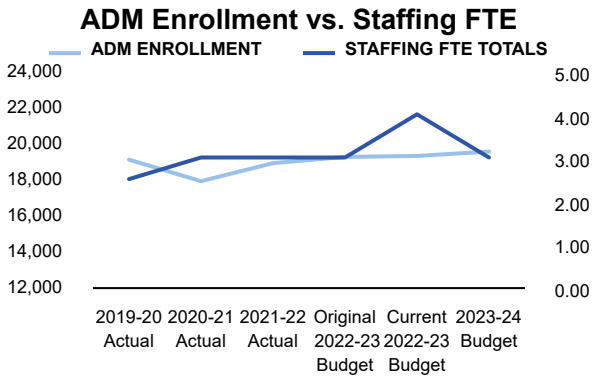
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	239,083	296,893	311,467	317,551	326,764	325,595	(1,169)	(0%)
360	Employee Benefits	116,415	158,274	167,565	171,370	172,757	172,926	169	0%
	Total Personnel	**355,498**	**455,167**	**479,032**	**488,921**	**499,521**	**498,521**	**(1,000)**	**(0%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	1,875	5,551	-	2,259	3,200	941	42%
420	Staff Travel	633	31	1,713	4,100	5,927	10,760	4,833	82%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	1,950	4,266	750	18,217	18,217	18,296	79	0%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	5,432	11,068	6,362	9,500	68,460	1,700	(66,760)	(98%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	3,230	3,180	2,825	3,500	3,500	3,121	(379)	(11%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**11,246**	**20,419**	**17,201**	**35,317**	**98,363**	**37,077**	**(61,286)**	**(62%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 366,744**	**$ 475,586**	**$ 496,233**	**$ 524,238**	**$ 597,884**	**$ 535,598**	**$ (62,286)**	**(10%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	1.00	1.00	1.00	1.00	2.00	1.00	(1.00)	(50%)
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	0.50	1.00	1.00	1.00	1.00	1.00	-	-%
Total Non-Certificated	**2.50**	**3.00**	**3.00**	**3.00**	**4.00**	**3.00**	**(1.00)**	**(25%)**
STAFFING FTE TOTALS	**2.50**	**3.00**	**3.00**	**3.00**	**4.00**	**3.00**	**(1.00)**	**(25%)**

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.





Fund: 100 General Fund **Location: 610 Administration Building** **Date: 6/7/2023**

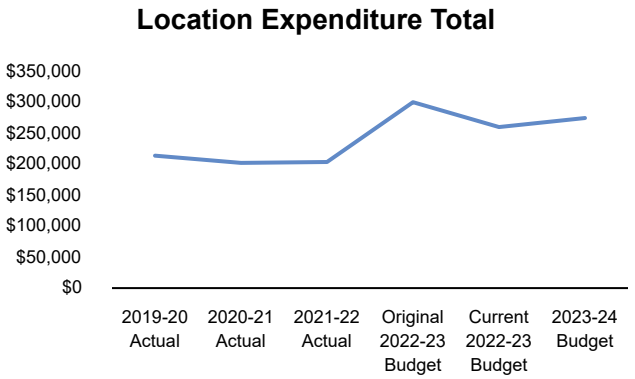
LOCATION EXPENDITURES

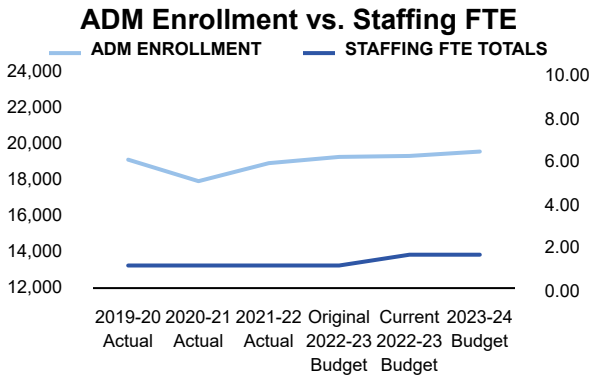
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	36,884	37,608	40,001	41,676	49,085	57,928	9,066	18%
360	Employee Benefits	11,212	11,540	12,462	13,014	13,766	14,939	1,217	9%
	Total Personnel	**48,096**	**49,149**	**52,463**	**54,690**	**62,851**	**72,867**	**10,283**	**16%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	24,972	28,998	26,985	61,566	59,354	61,835	2,481	4%
435	Energy	134,842	119,065	119,507	177,884	131,635	134,930	3,295	3%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	5,073	4,049	3,744	5,500	5,500	4,066	(1,434)	(26%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**164,887**	**152,113**	**150,236**	**244,950**	**196,489**	**200,831**	**4,342**	**2%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 212,984**	**$ 201,261**	**$ 202,699**	**$ 299,640**	**$ 259,340**	**$ 273,698**	**$ 14,625**	**6%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	1.00	1.00	1.00	1.00	1.50	1.50	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**1.00**	**1.00**	**1.00**	**1.00**	**1.50**	**1.50**	**-**	**-%**
STAFFING FTE TOTALS	**1.00**	**1.00**	**1.00**	**1.00**	**1.50**	**1.50**	**-**	**-%**

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





Fund: 100 General Fund **Location: 611 Public Information Office** **Date: 6/7/2023**

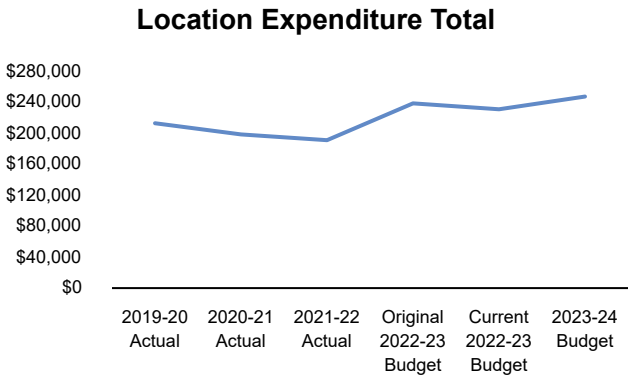
LOCATION EXPENDITURES

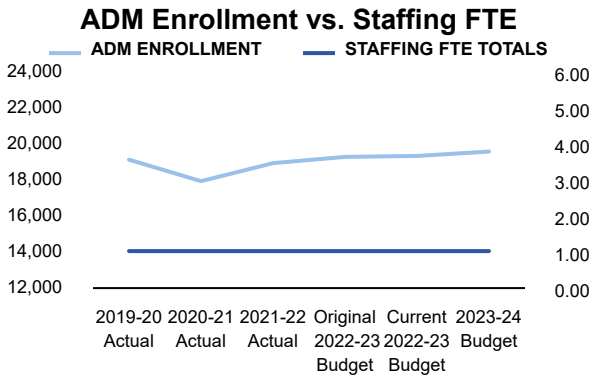
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	103,273	111,450	119,478	120,767	114,857	126,051	11,194	10%
360	Employee Benefits	54,009	57,047	61,669	62,171	60,415	62,962	2,547	4%
	Total Personnel	**157,283**	**168,497**	**181,147**	**182,938**	**175,272**	**189,013**	**13,741**	**8%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	3,022	108	99	2,417	2,417	6,260	3,843	159%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	45,250	24,857	4,329	33,845	33,845	35,000	1,155	3%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	6,367	3,667	4,850	17,692	17,692	13,861	(3,831)	(22%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	495	800	20	1,287	1,287	2,880	1,593	124%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**55,133**	**29,432**	**9,298**	**55,241**	**55,241**	**58,001**	**2,760**	**5%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 212,416**	**$ 197,929**	**$ 190,445**	**$ 238,179**	**$ 230,513**	**$ 247,014**	**$ 16,501**	**7%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	1.00	1.00	1.00	1.00	-	-%
Supervisor	1.00	1.00	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**-%**
STAFFING FTE TOTALS	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**-%**

The Public Information Office (PIO) is responsible for publishing all information about the school district. The PIO oversees social media use, publications posted online and in print, and updates the District website.





Fund: 100 General Fund **Location: 612 Planning and Demography** **Date: 6/7/2023**

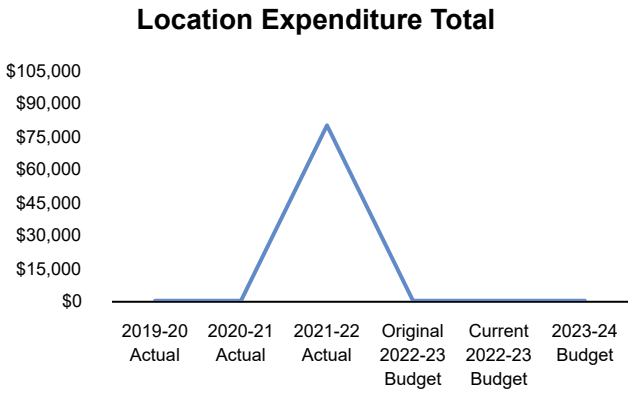
LOCATION EXPENDITURES

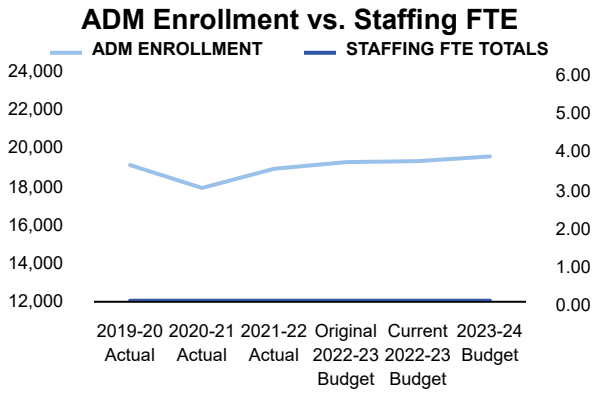
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	-	-	-	-	-	-	-	-%
	Total Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	80,083	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	-	-	-	-	-	-	-%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**-**	**80,083**	**-**	**-**	**-**	**-**	**-%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ -**	**$ -**	**$ 80,083**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

Planning and Demography reviews boundaries exemptions and analyzes Borough growth trends.





Fund: 100 General Fund **Location: 699 Operating Reserves** **Date: 6/7/2023**

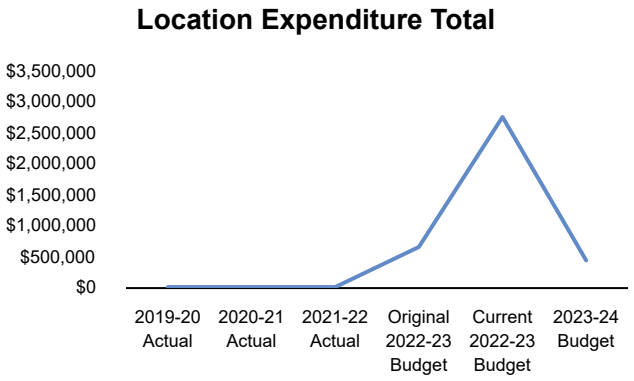
LOCATION EXPENDITURES

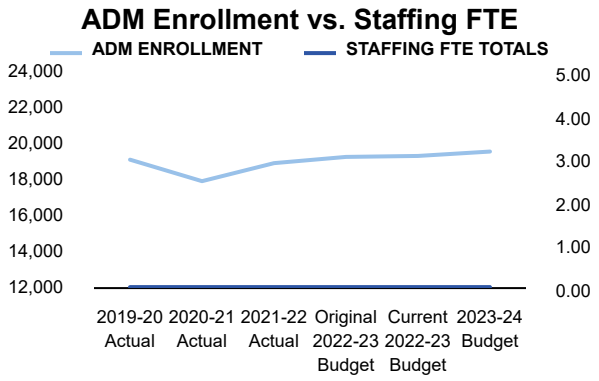
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE								
310 Certificated Salaries	$ -	$ -	$ -	$ 775,596	$ 2,033,890	$ 796,500	$ (1,237,390)	(61%)
320 Non-Certificated Salaries	-	-	-	517,023	165,038	560,100	395,062	239%
360 Employee Benefits	-	-	-	(642,790)	557,116	(923,752)	(1,480,868)	(266%)
Total Personnel	**-**	**-**	**-**	**649,829**	**2,756,044**	**432,848**	**(2,323,196)**	**(84%)**
NON-PERSONNEL EXPENDITURE								
410 Professional & Technical Services	-	-	-	-	-	-	-	-%
420 Staff Travel	-	-	-	-	-	-	-	-%
425 Student Travel	-	-	-	-	-	-	-	-%
430 Utilities	-	-	-	-	-	-	-	-%
435 Energy	-	-	-	-	-	-	-	-%
440 Purchased Services	-	-	-	-	-	-	-	-%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450 Supplies & Materials	-	-	-	-	-	-	-	-%
480 Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487 Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490 Other Expenses	-	-	-	-	-	-	-	-%
495 Indirect Cost	-	-	-	-	-	-	-	-%
500 Capital Outlay	-	-	-	-	-	-	-	-%
510 Equipment Over $5,000	-	-	-	-	-	-	-	-%
520 Land Expense	-	-	-	-	-	-	-	-%
532 Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533 Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540 Capitalized Software	-	-	-	-	-	-	-	-%
Total Non-Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
550 Transfer To Other Funds	-	-	-	-	-	-	-	-%
560 Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS	**$ -**	**$ -**	**$ -**	**$ 649,829**	**$ 2,756,044**	**$ 432,848**	**$ (2,323,196)**	**(84%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

Location 699 accounts for any necessary contingencies within the budget. These funds cover such instances as: emergencies in school buildings, non-receipt of anticipated revenues, transfers to other funds, and payroll contingencies.





Fund: 100 General Fund **Location: 999 PERS/TRS On Behalf Of Payments** **Date: 6/7/2023**

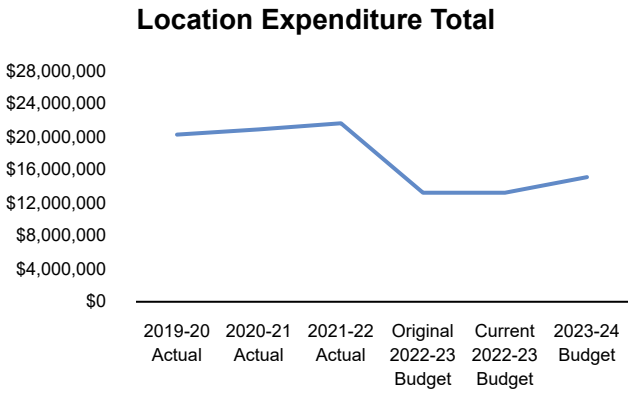
LOCATION EXPENDITURES

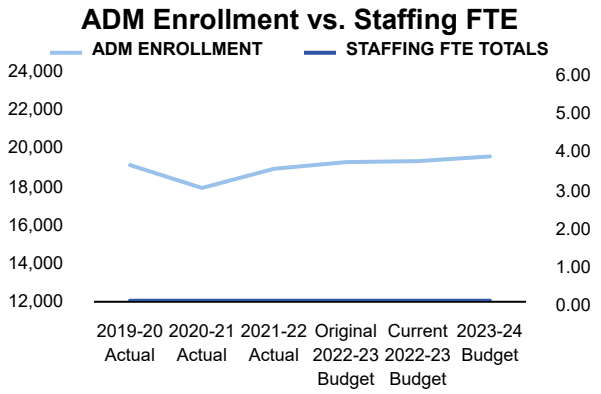
		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	20,227,732	20,863,857	21,608,365	13,152,732	13,152,732	15,051,489	1,898,757	14%
	Total Personnel	**20,227,732**	**20,863,857**	**21,608,365**	**13,152,732**	**13,152,732**	**15,051,489**	**1,898,757**	**14%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	-	-	-	-	-	-	-%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 20,227,732**	**$ 20,863,857**	**$ 21,608,365**	**$ 13,152,732**	**$ 13,152,732**	**$ 15,051,489**	**$ 1,898,757**	**14%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.18**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

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).



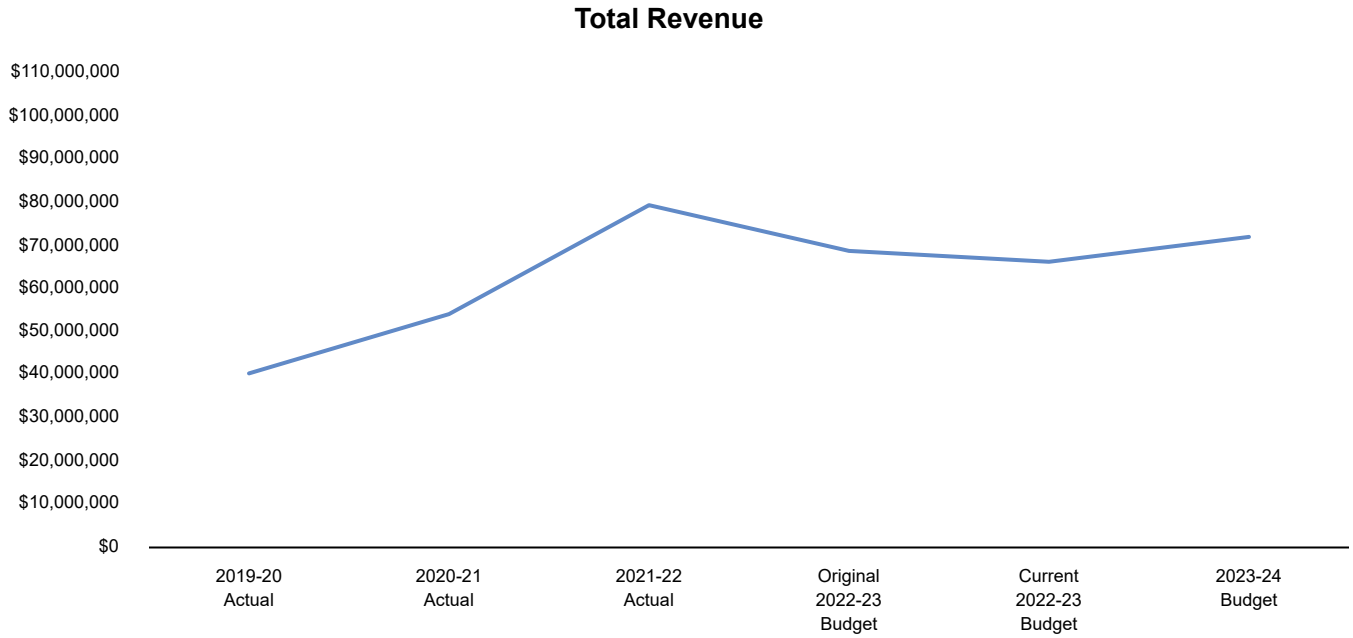


Special Revenue Funds

Fund: Special Revenue Fund Summary **Location: 501 District Wide** **Date: 6/7/2023**

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUE FROM LOCAL SOURCES:									
011	Borough Appropriation	$ -	$ -	$ 1,650,000	$ 1,767,415	$ 1,767,415	$ 1,456,870	$ (310,545)	(18%)
020	Paid Meals	924,359	33,111	20,146	1,098,549	1,966,834	1,329,808	(637,026)	(32%)
046	Other Local Revenue	89,453	85,369	97,966	43,789	343,661	159,945	(183,716)	(53%)
		-						-	100%
		-						-	100%
	Total Local Source Revenue	**1,013,812**	**118,480**	**1,768,112**	**2,909,753**	**4,077,910**	**2,946,623**	**(1,131,287)**	**(28%)**
REVENUE FROM STATE SOURCES:									
065	Student Transportation	16,892,141	14,567,596	16,258,136	16,379,490	16,530,622	16,646,820	116,198	1%
090	Other State Revenue	342,645	596,737	355,649	413,555	386,980	354,709	(32,271)	(8%)
	Total State Source Revenue	**17,234,786**	**15,164,333**	**16,613,785**	**16,793,045**	**16,917,602**	**17,001,529**	**83,927**	**0%**
REVENUE FROM FEDERAL SOURCES:									
100	Federal Revenue Direct	527,147	638,599	507,149	681,528	681,528	634,802	(46,726)	(7%)
150	Federal Revenue Thru State	20,432,738	31,033,589	48,065,107	41,066,449	39,669,690	40,002,272	332,582	1%
190	Federal Revenue - Other Intermediate Agencies	42,406	27,067	16,069	8,930	8,930	-	(8,930)	(100%)
	Total Federal Source Revenue	**21,002,291**	**31,699,255**	**48,588,325**	**41,756,907**	**40,360,148**	**40,637,074**	**276,926**	**1%**
APPROPRIATIONS & TRANSFERS:									
015	Budgeted Use Of Fund Balance	-	-	-	3,199,666	1,289,842	7,790,863	6,501,021	504%
250	Transfer From Other Funds	751,237	6,722,504	11,911,703	3,648,618	3,148,088	3,169,603	21,515	1%
	Total Appropriations & Transfers	**751,237**	**6,722,504**	**11,911,703**	**6,848,284**	**4,437,930**	**10,960,466**	**6,522,536**	**147%**
REVENUE TOTAL		**$ 40,002,126**	**$ 53,704,572**	**$ 78,881,925**	**$ 68,307,989**	**$ 65,793,590**	**$ 71,545,692**	**$ 5,752,102**	**9%**

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 and capital projects and exclusive of resources held in trust for individuals, private organizations, or service or other governments.



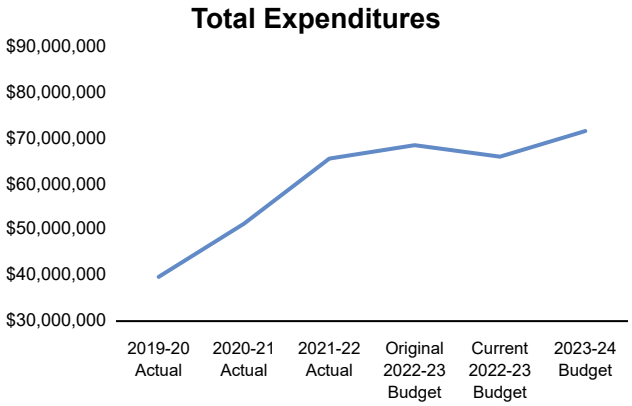
Fund: Special Revenue Fund Expenditure Summary **Location: 501 District Wide** **Date: 6/7/2023**

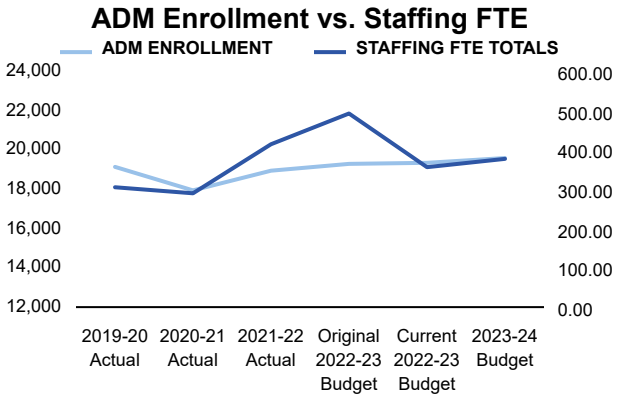
EXPENDITURES SUMMARY

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 4,864,352	$ 7,112,659	$ 15,968,758	$ 11,796,828	$ 13,096,833	$ 12,991,425	$ (105,408)	(1%)
320	Non-Certificated Salaries	6,591,461	6,354,562	7,052,916	7,255,557	7,525,156	8,137,023	611,867	8%
360	Employee Benefits	5,309,165	6,261,623	10,342,094	10,538,427	10,323,737	10,762,274	438,537	4%
	Total Personnel	**16,764,978**	**19,728,844**	**33,363,768**	**29,590,812**	**30,945,726**	**31,890,722**	**944,996**	**3%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	832,787	1,010,386	986,956	1,129,748	1,431,002	837,327	(593,675)	(41%)
420	Staff Travel	143,970	9,682	110,739	162,697	222,440	131,954	(90,486)	(41%)
425	Student Travel	63,670	101,279	83,295	144,543	101,389	94,820	(6,569)	(6%)
430	Utilities	34,723	46,261	17,805	41,543	37,521	30,728	(6,793)	(18%)
435	Energy	214,354	230,321	230,539	315,740	292,030	315,740	23,710	8%
440	Purchased Services	16,611,988	18,544,160	18,569,634	20,823,823	19,135,037	22,673,137	3,538,100	18%
445	Insurance & Bond Premiums	-	33,951	34,093	47,531	47,531	47,531	-	-%
450	Supplies & Materials	4,151,479	10,130,273	9,404,820	11,272,577	10,108,884	12,749,901	2,641,017	26%
480	Stipends & Tuition (Student)	-	20,000	-	-	4,191	-	(4,191)	(100%)
487	Student Transportation In Lieu	107	-	-	5,000	91,500	5,000	(86,500)	(95%)
490	Other Expenses	23,218	15,664	186,683	1,337,524	54,238	82,041	27,803	51%
495	Indirect Cost	590,872	1,127,012	2,157,738	2,074,712	1,904,269	934,759	(969,510)	(51%)
510	Equipment Over $5,000	35,223	119,421	226,931	1,361,768	1,264,166	1,614,159	349,993	28%
	Total Non-Personnel	**22,702,391**	**31,388,410**	**32,009,233**	**38,717,206**	**34,694,198**	**39,517,097**	**4,822,899**	**14%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	153,699	-	(153,699)	(100%)
TOTAL EXPENDITURES		**$ 39,467,369**	**$ 51,117,254**	**$ 65,373,001**	**$ 68,308,018**	**$ 65,793,623**	**$ 71,407,819**	**$ 5,614,196**	**9%**

ADM ENROLLMENT & STAFFING FTE SUMMARY

	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE							-	
Director	3.96	5.25	5.35	5.05	7.75	6.90	(0.85)	(11%)
Administrator	4.40	3.40	2.90	3.30	1.80	1.80	-	-%
Classroom Teacher	38.64	46.01	125.25	223.71	89.05	89.58	0.53	1%
SPED Teacher	5.40	6.72	5.62	5.62	5.50	5.50	-	-%
Specialist - School	12.90	14.00	11.25	9.45	11.20	31.52	20.32	181%
Counselor	3.49	8.59	22.49	6.20	8.67	8.58	(0.09)	(1%)
Nurse	0.91	4.97	0.77	0.77	5.87	5.70	(0.17)	(3%)
Specialist - Department	4.40	13.40	12.27	12.97	11.00	11.13	0.13	1%
Total Certificated	**74.10**	**102.34**	**185.90**	**267.07**	**140.84**	**160.71**	**19.87**	**14%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	0.37	0.37	-	-%
Supervisor	8.00	5.00	8.38	6.76	9.00	18.20	9.20	102%
Instructional Aide	99.25	70.91	87.02	83.55	90.45	89.69	(0.76)	(1%)
Support Staff	105.48	82.84	94.43	96.13	76.04	70.85	(5.19)	(7%)
Custodial Staff	-	2.75	7.50	5.00	5.00	5.00	-	-%
Specialist - Department	15.38	23.00	28.30	31.20	31.57	29.57	(2.00)	(6%)
Total Non-Certificated	**228.11**	**184.50**	**225.63**	**222.64**	**212.43**	**213.68**	**1.25**	**1%**
STAFFING FTE TOTALS	**302.21**	**286.84**	**411.53**	**489.71**	**353.27**	**374.39**	**21.12**	**6%**





Fund: 205 Pupil Transportation **Location: 512 Student Transportation** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	16,892,141	14,567,596	16,258,136	16,379,490	16,530,622	16,646,820	116,198	1%
090	Other State Revenue	116,433	116,433	116,433	116,433	116,433	116,433	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**17,008,574**	**14,684,029**	**16,374,569**	**16,495,923**	**16,647,055**	**16,763,253**	**116,198**	**1%**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	1,037,965	1,037,965	(100%)
Total Revenues		**17,008,574**	**14,684,029**	**16,374,569**	**16,495,923**	**16,647,055**	**17,801,218**	**1,154,163**	**7%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ 139,600	$ -	$ (139,600)	(100%)
320	Non-Certificated Salaries	217,301	229,659	245,448	250,714	276,469	239,661	(36,808)	(13%)
360	Employee Benefits	138,580	145,331	155,298	158,845	126,021	120,621	(5,400)	(4%)
	Total Personnel	**355,881**	**374,990**	**400,746**	**409,559**	**542,090**	**360,282**	**(181,808)**	**(34%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	-	-	-	2,198	-	(2,198)	(100%)
420	Staff Travel	-	-	-	-	4,136	-	(4,136)	(100%)
425	Student Travel	-	-	516	-	1,309	-	(1,309)	(100%)
430	Utilities	-	-	34	500	1,495	150	(1,345)	(90%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	16,460,515	17,463,602	17,872,855	19,715,267	15,987,282	20,592,189	4,604,907	29%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	5,419	9,702	7,993	13,515	16,345	12,500	(3,845)	(24%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	107	-	-	5,000	91,500	5,000	(86,500)	(95%)
490	Other Expenses	2,577	-	-	700	700	700	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**16,468,618**	**17,473,304**	**17,881,398**	**19,734,982**	**16,104,965**	**20,610,539**	**4,505,574**	**28%**
250	Transfer From Other Funds	(350,718)	(3,164,265)	(1,372,784)	(3,648,618)	-	(3,169,603)	(3,169,603)	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**16,473,781**	**14,684,029**	**16,909,360**	**16,495,923**	**16,647,055**	**17,801,218**	**1,154,163**	**7%**
FUND TOTAL		**$ 534,793**	**$ -**	**$ (534,791)**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

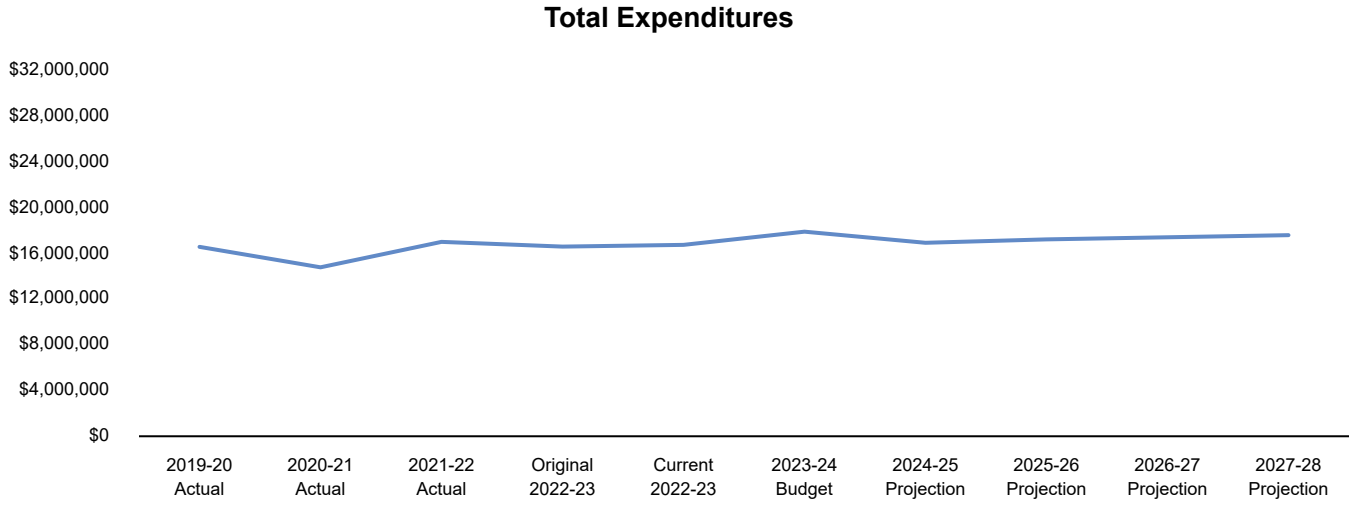
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**18,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	1.40	1.40	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**1.40**	**1.40**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	2.38	2.38	2.38	2.40	1.00	1.00	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	1.40	1.40	-	-%
Total Non-Certificated	**3.38**	**3.38**	**3.38**	**3.40**	**3.40**	**3.40**	**-**	**-%**
STAFFING FTE TOTALS	**3.38**	**3.38**	**3.38**	**3.40**	**4.80**	**4.80**	**-**	**-%**

This fund is used to account for revenues and expenditures for student transportation to and from school and other Stat-approved student transportation. Revenues include State transportation revenue and any transfers from the District's Operating Fund.

Fund: 205 Pupil Transportation **Location: 512 Student Transportation** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	16,646,820	16,712,292	17,010,630	17,194,545	17,379,465
090	Other State Revenue	116,433	116,433	116,433	116,433	116,433
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	-	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**16,763,253**	**16,828,725**	**17,127,063**	**17,310,978**	**17,495,898**
015	Budgeted Use Of Fund Balance	1,037,965	-	-	-	-
	Total Revenues	**17,801,218**	**16,828,725**	**17,127,063**	**17,310,978**	**17,495,898**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-Certificated Salaries	239,661	247,091	254,750	262,648	270,790
360	Employee Benefits	120,621	128,512	133,519	138,758	144,235
	Total Personnel	**360,282**	**375,603**	**388,269**	**401,406**	**415,025**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	-	-	-	-	-
420	Staff Travel	-	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	150	150	150	150	150
435	Energy	-	-	-	-	-
440	Purchased Services	20,592,189	21,640,641	22,218,961	22,803,583	23,418,838
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	12,500	12,500	12,500	12,500	12,500
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	5,000	5,000	5,000	5,000	5,000
490	Other Expenses	700	700	350	700	700
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**20,610,539**	**21,658,991**	**22,236,961**	**22,821,933**	**23,437,188**
250	Transfer From Other Funds	(3,169,603)	(5,205,869)	(5,498,167)	(5,912,361)	(6,356,315)
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**17,801,218**	**16,828,725**	**17,127,063**	**17,310,978**	**17,495,898**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: Bus Contracts increase by the CPI annually or as outlined in their agreements with routes maintained. Fuel costs increase by 2.5% annually. All other projections are based on the General Fund Methodology.

Fund: 235 Suicide Awareness & Prevention **Location: 502 Federal Programs** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	27,490	22,590	20,786	30,000	30,000	23,607	(6,393)	(21%)
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**27,490**	**22,590**	**20,786**	**30,000**	**30,000**	**23,607**	**(6,393)**	**(21%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**27,490**	**22,590**	**20,786**	**30,000**	**30,000**	**23,607**	**(6,393)**	**(21%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	300	-	-	-	-	-	-	-%
360	Employee Benefits	28	-	-	-	-	-	-	-%
	Total Personnel	**328**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	15,655	10,950	10,412	-	6,207	6,207	-	-%
420	Staff Travel	1,210	-	-	-	-	-	-	-%
425	Student Travel	1,247	-	-	1,000	1,000	1,000	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	8,003	10,552	9,159	27,413	21,286	16,400	(4,886)	(23%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	1,047	1,088	1,215	1,587	1,507	-	(1,507)	(100%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**27,162**	**22,590**	**20,786**	**30,000**	**30,000**	**23,607**	**(6,393)**	**(21%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**27,490**	**22,590**	**20,786**	**30,000**	**30,000**	**23,607**	**(6,393)**	**(21%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

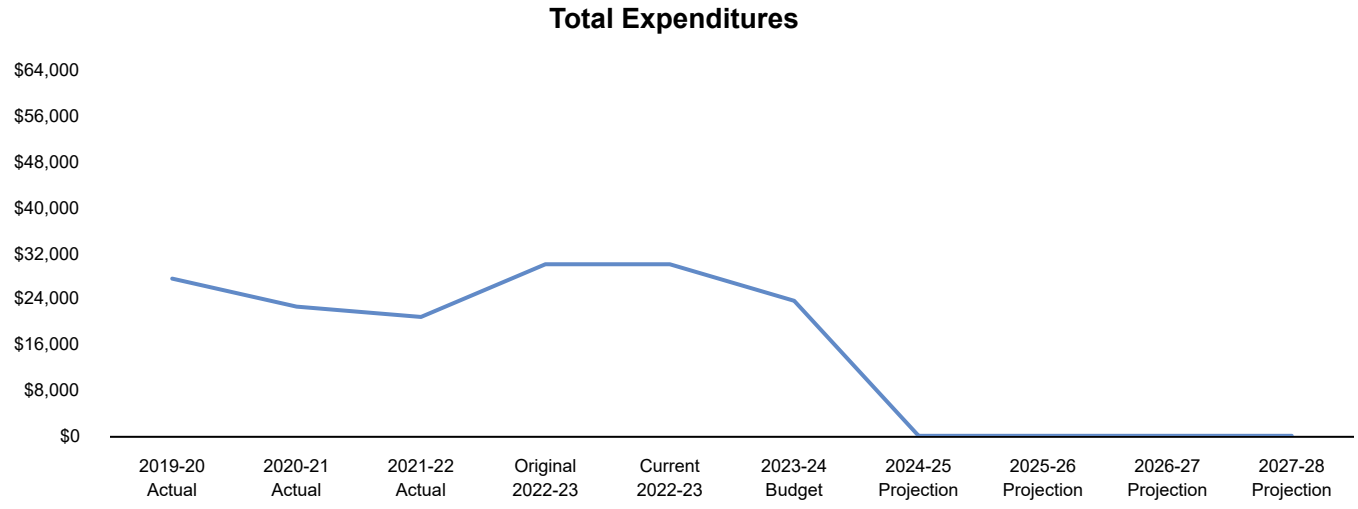
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

Funds granted by the State of Alaska to support Suicide Awareness Prevention and Postvention activities in the schools.

Fund: 235 Suicide Awareness & Prevention **Location: 502 Federal Programs** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	23,607	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	-	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**23,607**	**-**	**-**	**-**	**-**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**23,607**	**-**	**-**	**-**	**-**
PERSONNEL EXPENDITURE						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-Certificated Salaries	-	-	-	-	-
360	Employee Benefits	-	-	-	-	-
	Total Personnel	**-**	**-**	**-**	**-**	**-**
NON-PERSONNEL EXPENDITURE						
410	Professional & Technical Services	6,207	-	-	-	-
420	Staff Travel	-	-	-	-	-
425	Student Travel	1,000	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	16,400	-	-	-	-
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**23,607**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**23,607**	**-**	**-**	**-**	**-**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: 2023-24 status quo for award. In FY24 updated indirect rate, increased certificated salaries 1%, and increase benefits 8%. For FY2024-28 reduce allocation by 5%, then status quo for remaining allocations, increased certificated staff salary by 1% each year and benefits by 8% each year. Increased indirect by 1% each year.

Fund: 236 Youth In Detention **Location: 503 Student Support Services** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	100,652	103,670	103,670	113,685	113,685	85,710	(27,975)	(25%)
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**100,652**	**103,670**	**103,670**	**113,685**	**113,685**	**85,710**	**(27,975)**	**(25%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**100,652**	**103,670**	**103,670**	**113,685**	**113,685**	**85,710**	**(27,975)**	**(25%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 69,101	$ 70,419	$ 67,473	$ 72,285	$ 72,285	$ 62,227	$ (10,058)	(14%)
320	Non-Certificated Salaries	2,989	-	4,895	3,633	3,633	-	(3,633)	(100%)
360	Employee Benefits	24,080	26,322	23,021	24,623	24,623	23,483	(1,140)	(5%)
	Total Personnel	**96,170**	**96,741**	**95,389**	**100,541**	**100,541**	**85,710**	**(14,831)**	**(15%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	4,483	1,936	2,220	7,431	7,431	-	(7,431)	(100%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	4,993	6,061	5,712	5,712	-	(5,712)	(100%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**4,483**	**6,929**	**8,281**	**13,143**	**13,143**	**-**	**(13,143)**	**(100%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**100,653**	**103,670**	**103,670**	**113,684**	**113,684**	**85,710**	**(27,974)**	**(25%)**
FUND TOTAL		**$ (1)**	**$ -**	**$ -**	**$ 1**	**$ 1**	**$ -**	**$ (1)**	**(100%)**

FUND ADM ENROLLMENT & STAFFING FTE

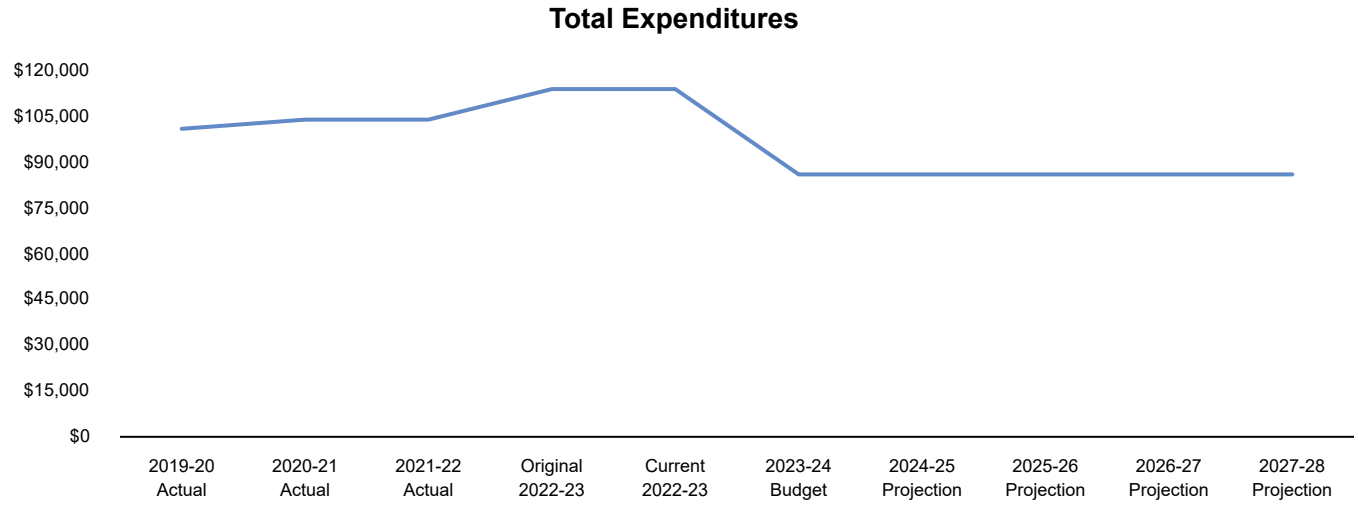
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**18,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-		-	-	-	-	-%
Administrator	-	-		-	-	-	-	-%
Classroom Teacher	-	-		-	-	-	-	-%
SPED Teacher	0.40	0.63	0.53	0.53	0.50	0.50	-	-%
Specialist - School	-	-		-	-	-	-	-%
Counselor	-	-		-	-	-	-	-%
Nurse	-	-		-	-	-	-	-%
Specialist - Department	0.20	-		-	-	-	-	-%
Total Certificated	**0.60**	**0.63**	**0.53**	**0.53**	**0.50**	**0.50**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	0.25	0.25	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**0.25**	**0.25**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**0.60**	**0.63**	**0.78**	**0.78**	**0.50**	**0.50**	**-**	**-%**

Funds granted by the State of Alaska to support Mat-Su Secondary.

Fund: 236 Youth In Detention **Location: 503 Student Support Services** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	85,710	85,710	85,710	85,710	85,710
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	-	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**85,710**	**85,710**	**85,710**	**85,710**	**85,710**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**85,710**	**85,710**	**85,710**	**85,710**	**85,710**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 62,227	$ 62,227	$ 62,227	$ 62,227	$ 62,227
320	Non-Certificated Salaries	-	-	-	-	-
360	Employee Benefits	23,483	23,483	23,483	23,483	23,483
	Total Personnel	**85,710**	**85,710**	**85,710**	**85,710**	**85,710**
NON-PERSONNEL EXPENDITURE						
410	Professional & Technical Services	-	-	-	-	-
420	Staff Travel	-	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	-	-	-	-	-
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**85,710**	**85,710**	**85,710**	**85,710**	**85,710**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: This fund supports programs specific to the Mat-Su Secondary School. Funding is anticipated to be maintained and utilized as status quo. Any additional costs for staffing will be absorbed in the General Fund year over year.

Fund: 246 Student Life Skills **Location: 503 Student Support Services** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	14,645	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	80,983	53,060	75,437	48,862	55,194	6,332	13%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**14,645**	**80,983**	**53,060**	**75,437**	**48,862**	**55,194**	**6,332**	**13%**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**14,645**	**80,983**	**53,060**	**75,437**	**48,862**	**55,194**	**6,332**	**13%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ 18,915	$ 9,797	$ 19,875	$ 11,659	$ 11,659	$ -	-%
320	Non-Certificated Salaries	14,414	30,060	42,901	45,308	31,107	35,936	4,829	16%
360	Employee Benefits	230	4,472	6,988	10,254	6,096	7,599	1,503	25%
	Total Personnel	**14,644**	**53,447**	**59,686**	**75,437**	**48,862**	**55,194**	**6,332**	**13%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	-	-	-	-	-	-	-%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**14,644**	**53,447**	**59,686**	**75,437**	**48,862**	**55,194**	**6,332**	**13%**
FUND TOTAL		**$ 1**	**$ 27,536**	**$ (6,626)**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

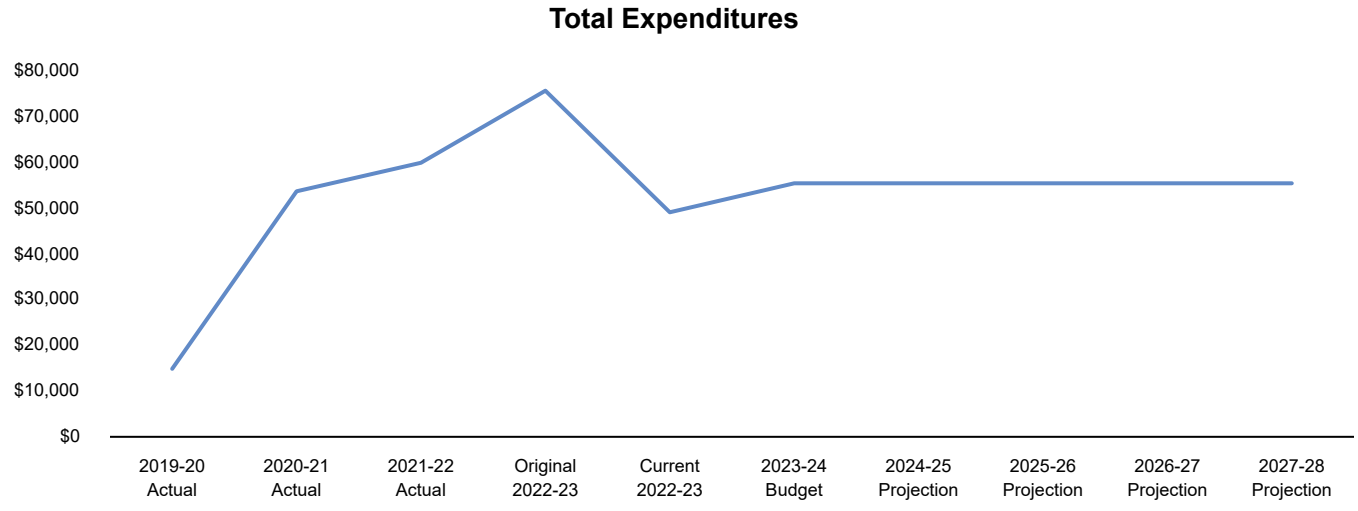
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**18,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	0.10	0.10	0.10	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**0.10**	**0.10**	**0.10**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	12.00	15.00	22.00	25.00	-	-	-	-%
Total Non-Certificated	**12.00**	**15.00**	**22.00**	**25.00**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**12.00**	**15.10**	**22.10**	**25.10**	**-**	**-**	**-**	**-%**

Fund used to account for the proceeds of specific revenue sources (other than trusts or major capital projects) that are legally restricted or committed to expenditures for supplies, services, transportation, or other expenditures directly related to, or in support of, the Life Skills Program instructional needs.

Fund: 246 Student Life Skills **Location: 503 Student Support Services** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	55,194	55,194	55,194	55,194	55,194
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	-	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**55,194**	**55,194**	**55,194**	**55,194**	**55,194**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**55,194**	**55,194**	**55,194**	**55,194**	**55,194**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 11,659	$ 11,659	$ 11,659	$ 11,659	$ 11,659
320	Non-Certificated Salaries	35,936	35,936	35,936	35,936	35,936
360	Employee Benefits	7,599	7,599	7,599	7,599	7,599
	Total Personnel	**55,194**	**55,194**	**55,194**	**55,194**	**55,194**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	-	-	-	-	-
420	Staff Travel	-	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	-	-	-	-	-
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**55,194**	**55,194**	**55,194**	**55,194**	**55,194**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: This fund is a reimbursement for the Life Skills program and is anticipated to be maintained at the current rate. Salary increases are anticipated at approximately 1% on alternating years.

Fund: 252 Alaskan Foods **Location: 513 Food Service** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	37,399	201,173	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**37,399**	**201,173**	**-**	**-**	**-**	**-**	**-**	**-%**
015	Budgeted Use Of Fund Balance	-	-	-	-	20,000	42,030	22,030	110%
Total Revenues		**37,399**	**201,173**	**-**	**-**	**20,000**	**42,030**	**22,030**	**110%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	-	-	-	-	-	-	-	-%
	Total Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	3	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	37,399	12,866	184	-	20,000	42,030	22,030	110%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**37,399**	**12,866**	**187**	**-**	**20,000**	**42,030**	**22,030**	**110%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**37,399**	**12,866**	**187**	**-**	**20,000**	**42,030**	**22,030**	**110%**
FUND TOTAL		**$ -**	**$ 188,307**	**$ (187)**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

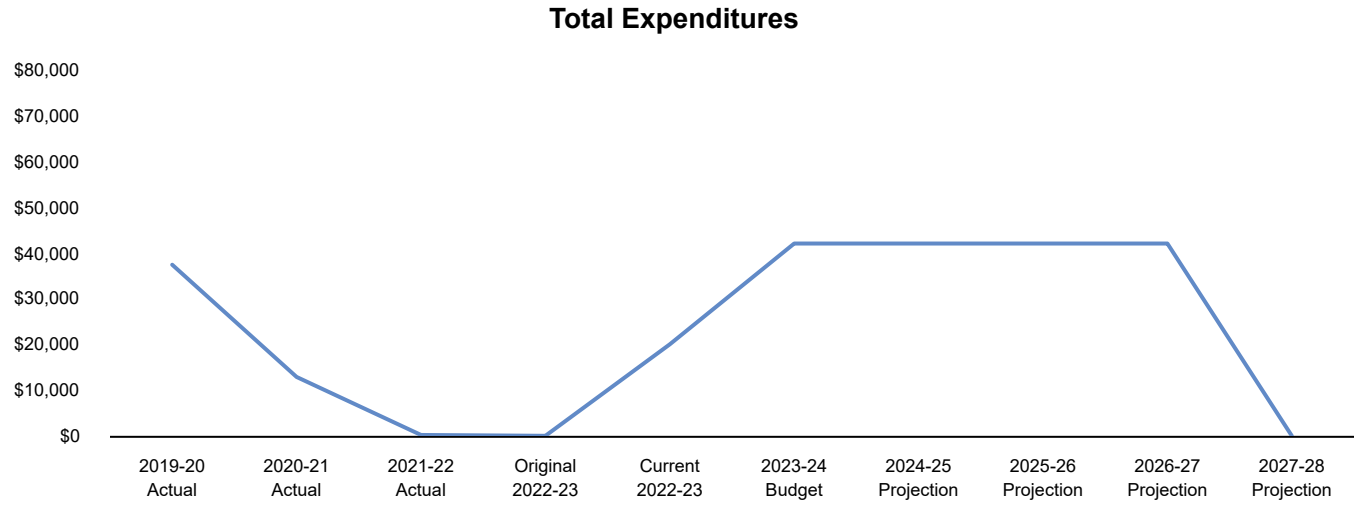
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**18,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

This fund provides for the non-instructional food service operations that provides Alaskan Grown products to students that they would not normally receive through the National School Lunch Program.

Fund: 252 Alaskan Foods **Location: 513 Food Service** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	-	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**-**	**-**	**-**	**-**	**-**
015	Budgeted Use Of Fund Balance	42,030	42,030	42,030	42,030	-
	Total Revenues	**42,030**	**42,030**	**42,030**	**42,030**	**-**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-Certificated Salaries	-	-	-	-	-
360	Employee Benefits	-	-	-	-	-
	Total Personnel	**-**	**-**	**-**	**-**	**-**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	-	-	-	-	-
420	Staff Travel	-	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	42,030	42,030	42,030	42,030	-
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**42,030**	**42,030**	**42,030**	**42,030**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**42,030**	**42,030**	**42,030**	**42,030**	**-**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: There is no new funding anticipated for this grant. However, the unspent award amounts carry over until funds are depleted, which is anticipated in FY 2027.

Fund: 253 Fresh Fruit and Vegetables **Location: 513 Food Service** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	-	-	433,466	57,197	457,575	538,343	80,768	18%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**-**	**-**	**433,466**	**57,197**	**457,575**	**538,343**	**80,768**	**18%**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**-**	**-**	**433,466**	**57,197**	**457,575**	**538,343**	**80,768**	**18%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	-	-	31,923	911	30,127	85,627	55,500	184%
360	Employee Benefits	-	-	16,115	376	17,527	42,796	25,269	144%
	Total Personnel	**-**	**-**	**48,038**	**1,287**	**47,654**	**128,423**	**80,769**	**169%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	97	22	27	27	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	-	385,330	55,888	409,894	409,893	(1)	(0%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**-**	**385,427**	**55,910**	**409,921**	**409,920**	**(1)**	**(0%)**
Total Expenditures		**-**	**-**	**433,465**	**57,197**	**457,575**	**538,343**	**80,768**	**18%**
FUND TOTAL		**$ -**	**$ -**	**$ 1**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

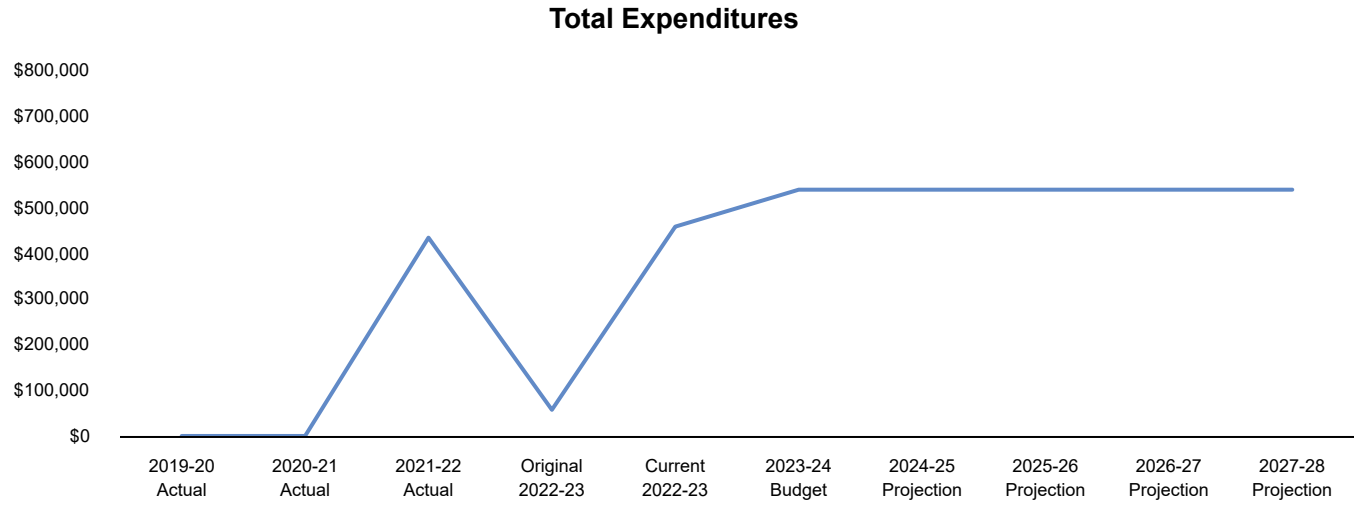
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**18,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	0.37	0.37	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	0.58	0.58	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**0.95**	**0.95**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	0.37	0.37	-	-%
Supervisor	-	-	0.38	0.14	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	0.30	0.30	0.58	0.58	-	-%
Total Non-Certificated	**-**	**-**	**0.68**	**0.44**	**0.95**	**0.95**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**0.68**	**0.44**	**1.90**	**1.90**	**-**	**-%**

This fund provides for food service operations of locally grown fruits and vegetables to students that would not normally be receive through the National School Lunch Program.

Fund: 253 Fresh Fruit and Vegetables **Location: 513 Food Service** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	538,343	538,343	538,343	538,343	538,343
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**538,343**	**538,343**	**538,343**	**538,343**	**538,343**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**538,343**	**538,343**	**538,343**	**538,343**	**538,343**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-Certificated Salaries	85,627	85,627	85,627	85,627	85,627
360	Employee Benefits	42,796	42,796	42,796	42,796	42,796
	Total Personnel	**128,423**	**128,423**	**128,423**	**128,423**	**128,423**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	-	-	-	-	-
420	Staff Travel	-	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	27	27	27	27	27
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	409,893	409,893	409,893	409,893	409,893
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**409,920**	**409,920**	**409,920**	**409,920**	**409,920**
	Total Expenditures	**538,343**	**538,343**	**538,343**	**538,343**	**538,343**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: Funding is anticipated to be maintained at the current amount. Allowable staffing is capped out, and any additional employee compensation is absorbed into the 255 Food Service Fund year over year.

Fund: 255 Food Service Fund **Location: 513 Food Service** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	924,359	33,106	20,136	1,098,549	1,966,834	1,329,808	(637,026)	(32%)
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	74,808	84,618	84,485	43,789	57,663	31,100	(26,563)	(46%)
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	5,529,116	8,344,071	11,141,531	8,059,666	6,053,553	6,511,263	457,710	8%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**6,528,283**	**8,461,795**	**11,246,152**	**9,202,004**	**8,078,050**	**7,872,171**	**(205,879)**	**(3%)**
015	Budgeted Use Of Fund Balance	-	-	-	276,574	-	874,183	874,183	(100%)
Total Revenues		**6,528,283**	**8,461,795**	**11,246,152**	**9,478,578**	**8,078,050**	**8,746,354**	**668,304**	**8%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	2,717,467	2,639,160	2,625,996	2,848,602	2,658,335	2,804,531	146,196	5%
360	Employee Benefits	1,214,745	1,178,545	1,168,002	1,394,586	1,188,286	1,029,849	(158,437)	(13%)
	Total Personnel	**3,932,212**	**3,817,705**	**3,793,998**	**4,243,188**	**3,846,621**	**3,834,380**	**(12,241)**	**(0%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	750	-	1,100	3,740	1,100	(2,640)	(71%)
420	Staff Travel	3,833	1,444	3,614	4,350	6,333	4,350	(1,983)	(31%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	16,599	16,687	11,592	20,303	20,431	20,778	347	2%
435	Energy	214,354	230,321	230,539	315,740	292,030	315,740	23,710	8%
440	Purchased Services	95,388	52,936	56,832	71,021	87,505	71,021	(16,484)	(19%)
445	Insurance & Bond Premiums	-	33,951	34,093	47,531	47,531	47,531	-	-%
450	Supplies & Materials	2,665,894	2,983,734	3,804,570	4,377,293	3,318,490	3,871,299	552,809	17%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	520	10	139,446	1,000	3,317	26,000	22,683	684%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	23,090	51,981	397,052	452,052	554,154	102,102	23%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**2,996,588**	**3,342,923**	**4,332,667**	**5,235,390**	**4,231,429**	**4,911,973**	**680,544**	**16%**
250	Transfer From Other Funds	(400,519)	(147,052)	(138,919)	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**6,528,281**	**7,013,576**	**7,987,746**	**9,478,578**	**8,078,050**	**8,746,353**	**668,303**	**8%**
FUND TOTAL		**$ 2**	**$ 1,448,219**	**$ 3,258,406**	**$ -**	**$ -**	**$ 1**	**$ 1**	**(100%)**

FUND ADM ENROLLMENT & STAFFING FTE

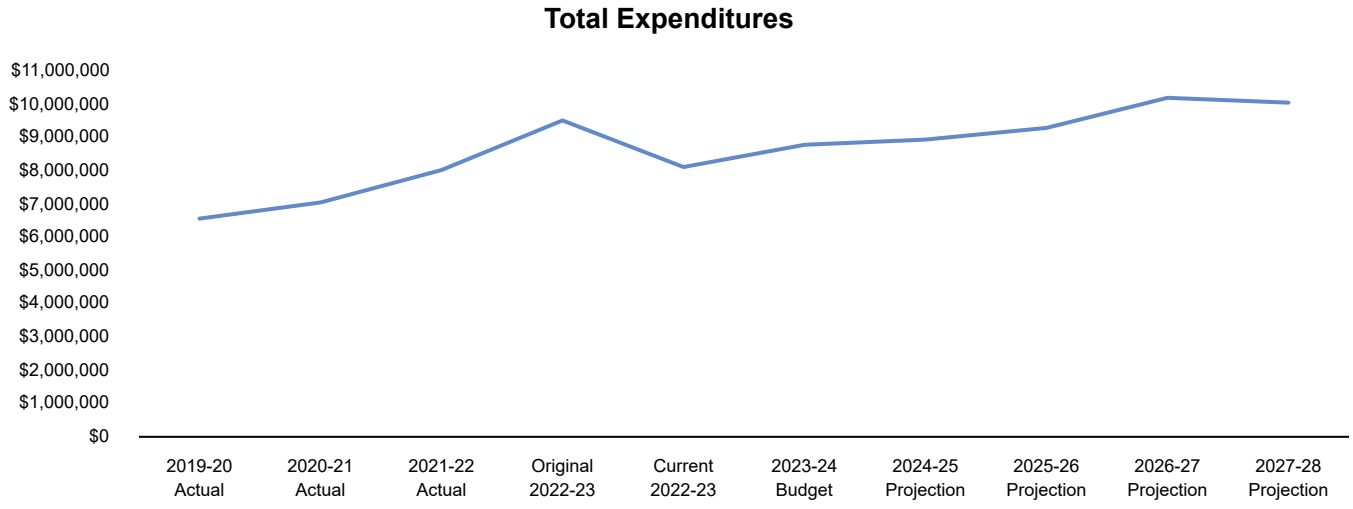
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**18,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	4.00	4.00	4.00	3.62	3.00	3.00	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	72.88	73.06	68.56	70.20	62.06	57.13	(4.93)	(8%)
Custodial Staff	-	-	-	-	0.75	0.75	-	-%
Specialist - Department	-	-	-	-	21.86	21.86	-	-%
Total Non-Certificated	**76.88**	**77.06**	**72.56**	**73.82**	**87.67**	**82.74**	**(4.93)**	**(6%)**
STAFFING FTE TOTALS	**76.88**	**77.06**	**72.56**	**73.82**	**87.67**	**82.74**	**(4.93)**	**(6%)**

This fund provides for food service operations of locally grown fruits and vegetables to students that would not normally be receive through the National School Lunch Program.

Fund: 255 Food Service Fund **Location: 513 Food Service** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	1,329,808	1,410,473	1,480,997	1,555,047	1,632,799
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	31,100	32,655	34,288	36,002	37,802
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	6,511,263	6,836,826	7,178,667	7,537,600	7,914,480
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**7,872,171**	**8,279,954**	**8,693,952**	**9,128,649**	**9,585,081**
015	Budgeted Use Of Fund Balance	874,183	623,290	560,832	1,029,805	428,275
	Total Revenues	**8,746,354**	**8,903,244**	**9,254,784**	**10,158,454**	**10,013,356**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-Certificated Salaries	2,804,531	2,891,472	2,981,108	3,073,522	3,168,801
360	Employee Benefits	1,029,849	1,412,368	1,461,863	1,513,180	1,566,388
	Total Personnel	**3,834,380**	**4,303,840**	**4,442,971**	**4,586,702**	**4,735,189**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	1,100	1,100	1,100	1,100	1,100
420	Staff Travel	4,350	4,350	4,350	4,350	4,350
425	Student Travel	-	-	-	-	-
430	Utilities	20,778	21,145	21,673	22,214	22,769
435	Energy	315,740	323,634	331,724	340,017	348,518
440	Purchased Services	71,021	81,171	83,429	85,799	88,288
445	Insurance & Bond Premiums	47,531	59,414	74,267	92,834	116,042
450	Supplies & Materials	3,871,299	4,062,590	4,249,270	4,445,284	4,651,100
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	26,000	26,000	26,000	26,000	26,000
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	554,154	20,000	20,000	554,154	20,000
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**4,911,973**	**4,599,404**	**4,811,813**	**5,571,752**	**5,278,167**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**8,746,353**	**8,903,244**	**9,254,784**	**10,158,454**	**10,013,356**
FUND TOTAL		**$ 1**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: Salaries & Benefits, Utilities, Energy, and Insurance Bonds & Premiums follow the General Fund methodology. Staff Travel increases by half a percent annually. Supplies, Materials and Media increased by 5% annually, and Equipment has alternate year large purchases. All other expenditures are maintained with no increase or decrease.

Fund: 256 Title I-D Neglected and Delinquent Youth **Location: 502 Federal Programs** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	31,658	37,034	18,535	-	21,219	17,907	(3,312)	(16%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**31,658**	**37,034**	**18,535**	**-**	**21,219**	**17,907**	**(3,312)**	**(16%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**31,658**	**37,034**	**18,535**	**-**	**21,219**	**17,907**	**(3,312)**	**(16%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	19,940	8,623	7,424	-	9,287	9,749	462	5%
360	Employee Benefits	10,512	9,748	7,125	-	7,911	8,158	247	3%
	Total Personnel	**30,452**	**18,371**	**14,549**	**-**	**17,198**	**17,907**	**709**	**4%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	845	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	16,034	2,902	-	2,955	-	(2,955)	(100%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	1,206	1,784	1,084	-	1,066	-	(1,066)	(100%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**1,206**	**18,663**	**3,986**	**-**	**4,021**	**-**	**(4,021)**	**(100%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
		-	-	-	-	-	-	-	-%
Total Expenditures		**31,658**	**37,034**	**18,535**	**-**	**21,219**	**17,907**	**(3,312)**	**(16%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

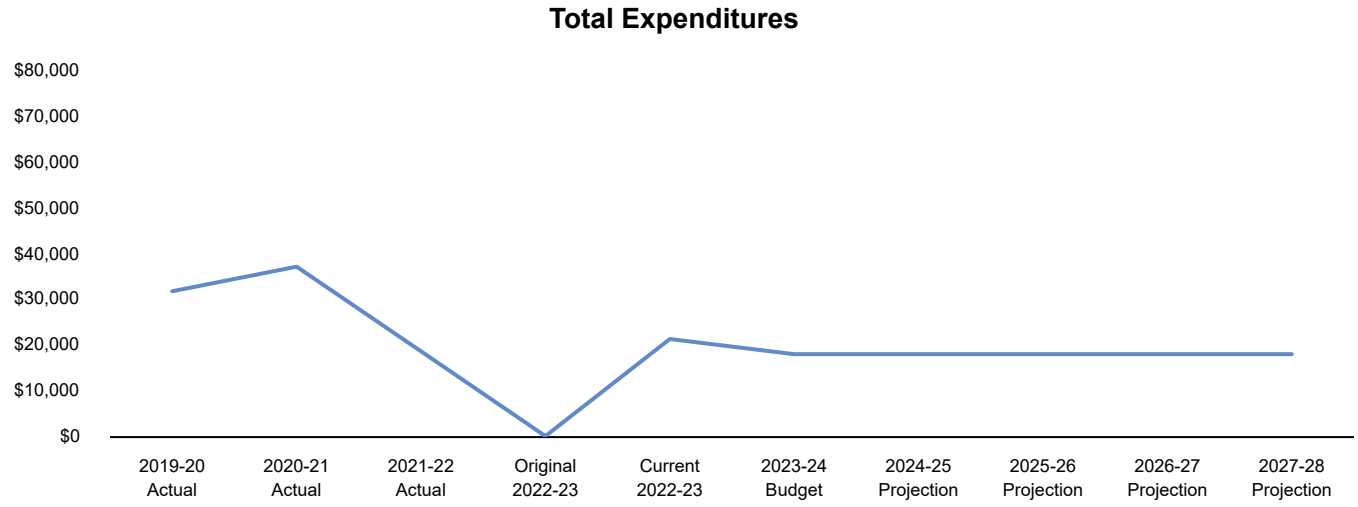
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**18,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	0.50	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**0.50**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	0.25	0.28	0.22	0.22	0.19	0.19	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**0.25**	**0.28**	**0.22**	**0.22**	**0.19**	**0.19**	**-**	**-%**
STAFFING FTE TOTALS	**0.75**	**0.28**	**0.22**	**0.22**	**0.19**	**0.19**	**-**	**-%**

Funds are used to provide assistance to Mat-Su Secondary students to continue their education by receiving a high school diploma, trade school hours, or college credits.

Fund: 256 Title I-D Neglected and Delinquent Youth **Location: 502 Federal Programs** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	17,907	17,907	17,907	17,907	17,907
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**17,907**	**17,907**	**17,907**	**17,907**	**17,907**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**17,907**	**17,907**	**17,907**	**17,907**	**17,907**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-Certificated Salaries	9,749	9,748	9,748	9,748	9,748
360	Employee Benefits	8,158	8,159	8,159	8,159	8,159
	Total Personnel	**17,907**	**17,907**	**17,907**	**17,907**	**17,907**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	-	-	-	-	-
420	Staff Travel	-	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	-	-	-	-	-
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
		-	-	-	-	-
	Total Expenditures	**17,907**	**17,907**	**17,907**	**17,907**	**17,907**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: 2023-24 status quo for award. Any additional employee compensation is absorbed into the 100 General Fund year over year.

Fund: 260 McKinney-Vento **Location: 502 Federal Programs** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	44,333	43,787	27,161	85,094	85,094	33,050	(52,044)	(61%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**44,333**	**43,787**	**27,161**	**85,094**	**85,094**	**33,050**	**(52,044)**	**(61%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**44,333**	**43,787**	**27,161**	**85,094**	**85,094**	**33,050**	**(52,044)**	**(61%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ 12,917	$ 12,917	(100%)
320	Non-Certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	-	-	-	-	-	2,014	2,014	(100%)
	Total Personnel	**-**	**-**	**-**	**-**	**-**	**14,931**	**14,931**	**(100%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	2,632	2,069	2,179	1,000	1,000	-	(1,000)	(100%)
425	Student Travel	-	3,525	60	6,000	6,000	4,000	(2,000)	(33%)
430	Utilities	-	1,357	728	1,320	1,320	-	(1,320)	(100%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	1,713	1,677	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	36,240	33,049	22,014	71,772	71,772	13,919	(57,853)	(81%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	2,060	-	592	500	500	200	(300)	(60%)
495	Indirect Cost	1,689	2,109	1,588	4,501	4,501	-	(4,501)	(100%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**44,334**	**43,786**	**27,161**	**85,093**	**85,093**	**18,119**	**(66,974)**	**(79%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
		-	-	-	-	-	-	-	-%
Total Expenditures		**44,334**	**43,786**	**27,161**	**85,093**	**85,093**	**33,050**	**(52,043)**	**(61%)**
FUND TOTAL		**$ (1)**	**$ 1**	**$ -**	**$ 1**	**$ 1**	**$ -**	**$ (1)**	**(100%)**

FUND ADM ENROLLMENT & STAFFING FTE

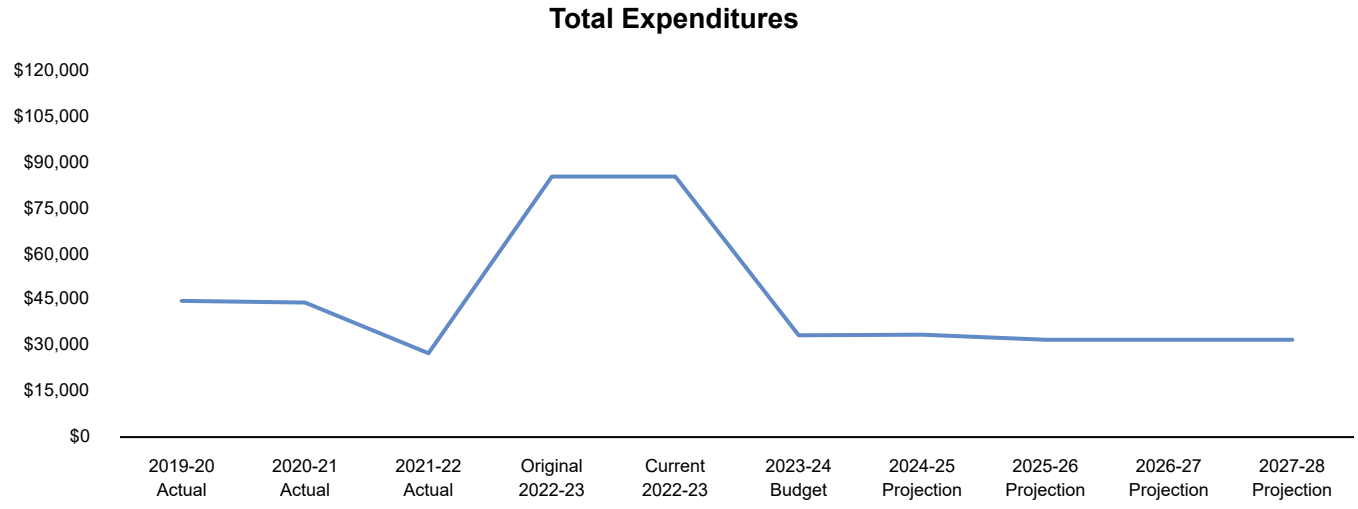
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**18,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

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

Fund: 260 McKinney-Vento **Location: 502 Federal Programs** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	33,050	33,251	31,588	31,588	31,587
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**33,050**	**33,251**	**31,588**	**31,588**	**31,587**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**33,050**	**33,251**	**31,588**	**31,588**	**31,587**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 12,917	$ 13,175	$ 13,439	$ 13,708	$ 13,982
320	Non-Certificated Salaries	-	-	-	-	-
360	Employee Benefits	2,014	2,174	2,348	2,536	2,738
	Total Personnel	**14,931**	**15,349**	**15,787**	**16,244**	**16,720**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	-	-	-	-	-
420	Staff Travel	-	-	-	-	-
425	Student Travel	4,000	4,000	3,500	3,000	3,000
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	13,919	13,701	12,101	12,144	11,668
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	200	200	200	200	200
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**18,119**	**17,901**	**15,801**	**15,344**	**14,868**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
		-	-	-	-	-
	Total Expenditures	**33,050**	**33,250**	**31,588**	**31,588**	**31,588**
FUND TOTAL		**$ -**	**$ 1**	**$ -**	**$ -**	**$ (1)**



METHODOLOGY: 2023-24 status quo for award. FY 2026 reduce allocation by 5%, then status quo for remaining allocations, decrease Student Travel and Supplies and Materials to balance budget.

Fund: 262 Alternative Schools Grant 2 **Location: 502 Federal Programs** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	60,671	71,888	61,700	78,000	78,000	73,765	(4,235)	(5%)
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**60,671**	**71,888**	**61,700**	**78,000**	**78,000**	**73,765**	**(4,235)**	**(5%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**60,671**	**71,888**	**61,700**	**78,000**	**78,000**	**73,765**	**(4,235)**	**(5%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 500	$ -	$ 390	$ -	$ 2,762	$ 2,817	$ 55	2%
320	Non-Certificated Salaries	4,892	-	9,282	11,489	11,879	11,841	(38)	(0%)
360	Employee Benefits	5,304	-	12,215	13,255	13,710	13,300	(410)	(3%)
	Total Personnel	**10,696**	**-**	**21,887**	**24,744**	**28,351**	**27,958**	**(393)**	**(1%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	10,030	5,097	9,435	7,635	10,331	10,189	(142)	(1%)
420	Staff Travel	812	-	-	40	447	790	343	77%
425	Student Travel	1,776	523	328	8,000	3,654	4,600	946	26%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	1,349	2,082	-	1,000	1,050	1,050	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	32,897	57,724	26,302	32,454	29,248	28,177	(1,071)	(4%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	800	3,000	140	-	1,000	1,000	-	-%
495	Indirect Cost	2,311	3,462	3,608	4,126	3,919	-	(3,919)	(100%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**49,975**	**71,888**	**39,813**	**53,255**	**49,649**	**45,806**	**(3,843)**	**(8%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
		-	-	-	-	-	-	-	-%
Total Expenditures		**60,671**	**71,888**	**61,700**	**77,999**	**78,000**	**73,764**	**(4,236)**	**(5%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ 1**	**$ -**	**$ 1**	**$ 1**	**(100%)**

FUND ADM ENROLLMENT & STAFFING FTE

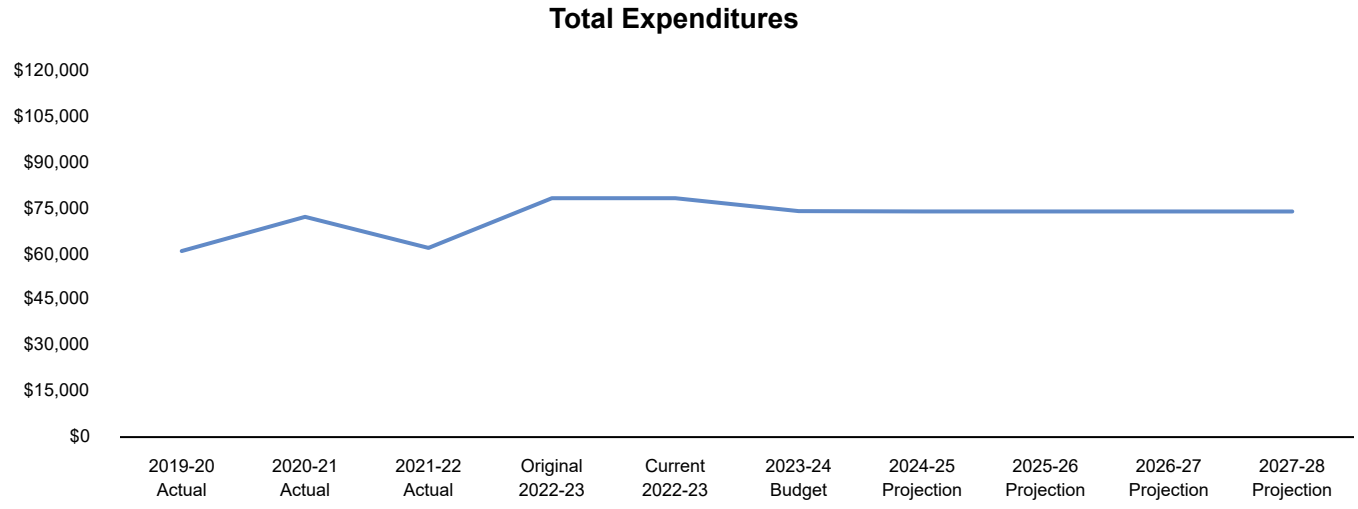
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**18,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	0.21	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**0.21**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	0.67	0.38	0.38	0.38	0.34	0.34	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**0.67**	**0.38**	**0.38**	**0.38**	**0.34**	**0.34**	**-**	**-%**
STAFFING FTE TOTALS	**0.88**	**0.38**	**0.38**	**0.38**	**0.34**	**0.34**	**-**	**-%**

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

Fund: 262 Alternative Schools Grant 2 **Location: 502 Federal Programs** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	73,765	73,656	73,655	73,655	73,645
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	-	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**73,765**	**73,656**	**73,655**	**73,655**	**73,645**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**73,765**	**73,656**	**73,655**	**73,655**	**73,645**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 2,817	$ 2,873	$ 2,930	$ 2,989	$ 3,049
320	Non-Certificated Salaries	11,841	11,547	10,455	9,286	8,009
360	Employee Benefits	13,300	14,247	15,393	16,618	17,948
	Total Personnel	**27,958**	**28,667**	**28,778**	**28,893**	**29,006**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	10,189	9,385	9,385	9,385	9,385
420	Staff Travel	790	790	790	790	790
425	Student Travel	4,600	4,600	4,600	4,600	4,600
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	1,050	1,050	1,050	1,050	1,050
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	28,177	28,165	28,052	27,935	27,812
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	1,000	1,000	1,000	1,000	1,000
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**45,806**	**44,990**	**44,877**	**44,760**	**44,637**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
		-	-	-	-	-
	Total Expenditures	**73,764**	**73,657**	**73,655**	**73,653**	**73,643**
FUND TOTAL		**$ 1**	**$ (1)**	**$ -**	**$ 2**	**$ 2**



METHODOLOGY: 2023-24 status quo for award. Increased certificated salary 3% and increased benefits 8%, decrease Supplies and Materials to balance budget.

Fund: 264 Title IIA **Location: 502 Federal Programs** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	822,744	538,354	467,731	880,228	880,228	516,168	(364,060)	(41%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**822,744**	**538,354**	**467,731**	**880,228**	**880,228**	**516,168**	**(364,060)**	**(41%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**822,744**	**538,354**	**467,731**	**880,228**	**880,228**	**516,168**	**(364,060)**	**(41%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 331,240	$ 238,108	$ 107,337	$ 167,171	$ 174,423	$ 25,000	$ (149,423)	(86%)
320	Non-Certificated Salaries	63,394	92,148	58,310	76,762	94,216	49,840	(44,376)	(47%)
360	Employee Benefits	112,569	36,462	34,910	64,217	68,082	38,874	(29,208)	(43%)
	Total Personnel	**507,203**	**366,718**	**200,557**	**308,150**	**336,721**	**113,714**	**(223,007)**	**(66%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	142,147	107,701	138,806	208,000	221,100	127,100	(94,000)	(43%)
420	Staff Travel	62,206	-	44,493	15,500	15,500	8,000	(7,500)	(48%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	3,893	3,768	300	600	-	(600)	(100%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	64,936	34,114	44,256	283,516	241,545	235,355	(6,190)	(3%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	14,913	-	8,503	33,550	33,550	32,000	(1,550)	(5%)
495	Indirect Cost	31,340	25,929	27,348	31,213	31,213	-	(31,213)	(100%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**315,542**	**171,637**	**267,174**	**572,079**	**543,508**	**402,455**	**(141,053)**	**(26%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**822,745**	**538,355**	**467,731**	**880,229**	**880,229**	**516,169**	**(364,060)**	**(41%)**
FUND TOTAL		**$ (1)**	**$ (1)**	**$ -**	**$ (1)**	**$ (1)**	**$ (1)**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

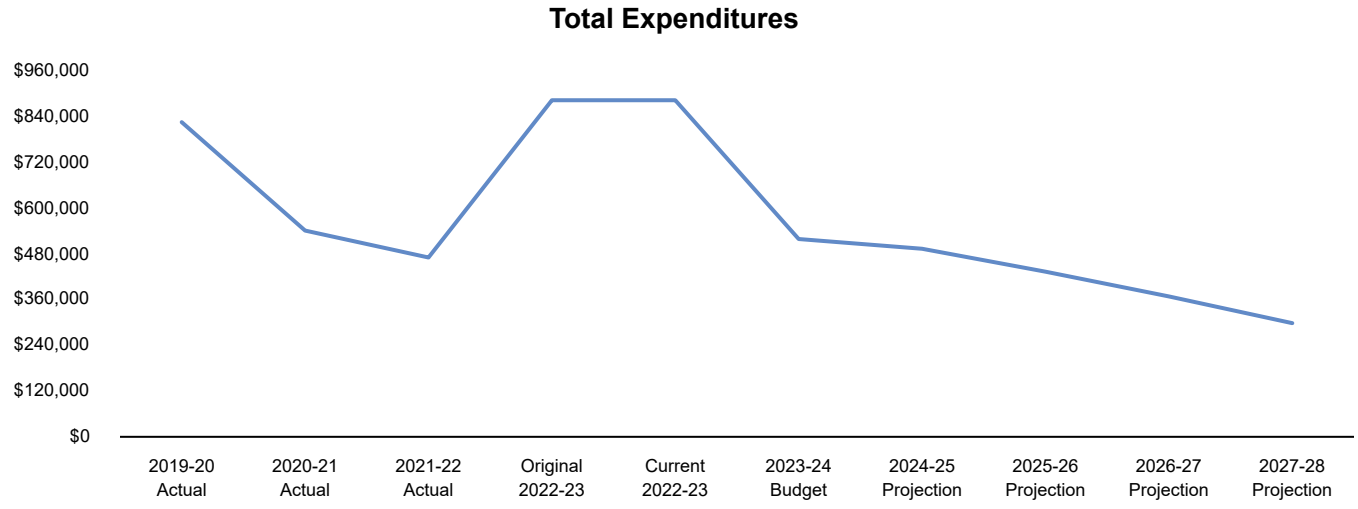
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**18,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	1.00	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	3.00	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**4.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	0.90	0.90	0.90	1.20	0.95	(0.25)	(21%)
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**0.90**	**0.90**	**0.90**	**1.20**	**0.95**	**(0.25)**	**(21%)**
STAFFING FTE TOTALS	**4.00**	**0.90**	**0.90**	**0.90**	**1.20**	**0.95**	**(0.25)**	**(21%)**

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

Fund: 264 Title IIA **Location: 502 Federal Programs** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	516,168	490,632	430,523	365,602	295,490
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**516,168**	**490,632**	**430,523**	**365,602**	**295,490**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**516,168**	**490,632**	**430,523**	**365,602**	**295,490**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 25,000	$ 25,000	$ 25,000	$ 25,000	$ 25,000
320	Non-Certificated Salaries	49,840	50,207	50,960	51,724	52,500
360	Employee Benefits	38,874	41,651	44,981	46,502	48,144
	Total Personnel	**113,714**	**116,858**	**120,941**	**123,226**	**125,644**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	127,100	125,000	125,000	125,000	80,389
420	Staff Travel	8,000	8,000	8,000	8,000	8,000
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	235,355	188,447	127,602	64,014	40,000
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	32,000	25,000	25,000	24,999	24,998
495	Indirect Cost	-	27,328	23,980	20,364	16,459
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**402,455**	**373,775**	**309,582**	**242,377**	**169,846**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**516,169**	**490,633**	**430,523**	**365,603**	**295,490**
FUND TOTAL		**$ (1)**	**$ (1)**	**$ -**	**$ (1)**	**$ -**



METHODOLOGY: Reduce allocation by 5%, 12%, 15% and 19%. Maintain certificated staff salary, increased non-certificated staff salary by 3%, and increased benefits by 8% each year. Additionally, increased indirect by 1% each year. To balance budget, decreased discrestionary line items.

Fund: 266 Carl Perkins **Location: 505 Career & Technical Education** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	487,645	491,911	769,918	536,656	627,856	464,713	(163,143)	(26%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**487,645**	**491,911**	**769,918**	**536,656**	**627,856**	**464,713**	**(163,143)**	**(26%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**487,645**	**491,911**	**769,918**	**536,656**	**627,856**	**464,713**	**(163,143)**	**(26%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 155,773	$ 177,107	$ 189,689	$ 203,881	$ 203,726	$ 154,263	$ (49,463)	(24%)
320	Non-Certificated Salaries	2,548	-	1,106	2,818	5,077	-	(5,077)	(100%)
360	Employee Benefits	59,998	61,414	58,157	66,476	60,804	59,289	(1,515)	(2%)
	Total Personnel	**218,319**	**238,521**	**248,952**	**273,175**	**269,607**	**213,552**	**(56,055)**	**(21%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	972	-	-	19,873	18,073	(1,800)	(9%)
420	Staff Travel	11,179	-	21,693	32,500	34,902	31,750	(3,152)	(9%)
425	Student Travel	683	-	2,273	2,500	2,500	4,500	2,000	80%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	17,150	55,800	110,145	31,000	28,698	36,000	7,302	25%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	187,359	143,978	234,730	142,745	216,197	135,024	(81,173)	(38%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	500	500	500	14,373	500	500	-	-%
495	Indirect Cost	17,233	21,989	30,915	24,815	29,158	25,314	(3,844)	(13%)
510	Equipment Over $5,000	35,223	30,152	120,710	15,548	26,421	-	(26,421)	(100%)
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**269,327**	**253,391**	**520,966**	**263,481**	**358,249**	**251,161**	**(107,088)**	**(30%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**487,646**	**491,912**	**769,918**	**536,656**	**627,856**	**464,713**	**(163,143)**	**(26%)**
FUND TOTAL		**$ (1)**	**$ (1)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

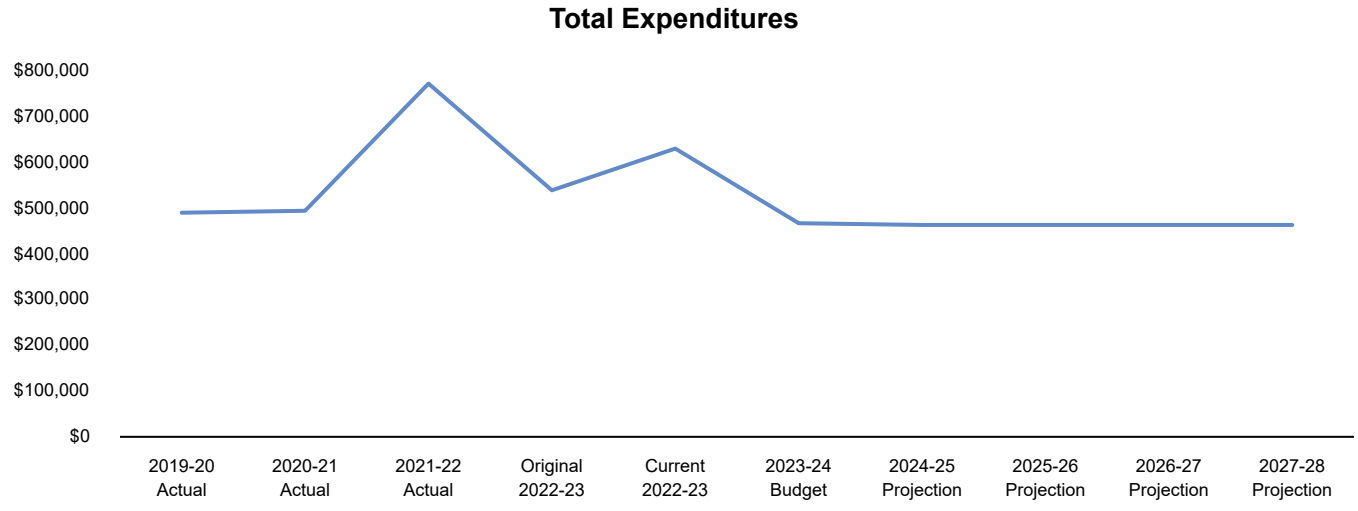
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**18,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	1.75	1.25	1.75	1.75	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	1.74	1.74	-	-%
Total Certificated	**1.75**	**1.25**	**1.75**	**1.75**	**1.74**	**1.74**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	1.74	1.74	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**1.74**	**1.74**	**-**	**-%**
STAFFING FTE TOTALS	**1.75**	**1.25**	**1.75**	**1.75**	**3.48**	**3.48**	**-**	**-%**

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

Fund: 266 Carl Perkins **Location: 505 Career & Technical Education** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	464,713	460,886	460,886	460,886	460,886
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**464,713**	**460,886**	**460,886**	**460,886**	**460,886**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**464,713**	**460,886**	**460,886**	**460,886**	**460,886**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 154,263	$ 154,263	$ 154,263	$ 154,263	$ 154,263
320	Non-Certificated Salaries	-	-	-	-	-
360	Employee Benefits	59,289	55,462	55,462	55,462	55,462
	Total Personnel	**213,552**	**209,725**	**209,725**	**209,725**	**209,725**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	18,073	18,073	18,073	18,073	18,073
420	Staff Travel	31,750	31,750	31,750	31,750	31,750
425	Student Travel	4,500	4,500	4,500	4,500	4,500
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	36,000	36,000	36,000	36,000	36,000
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	135,024	135,024	135,024	135,024	135,024
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	500	500	500	500	500
495	Indirect Cost	25,314	25,314	25,314	25,314	25,314
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**251,161**	**251,161**	**251,161**	**251,161**	**251,161**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**464,713**	**460,886**	**460,886**	**460,886**	**460,886**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: Maintain a status quo budget with any additional staffing costs absorbed into other funds as allowable.

Fund: 269 ARP Homeless Children & Youth II **Location: 502 Federal Programs** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	-	-	30,411	155,665	72,738	218,377	145,639	200%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**-**	**-**	**30,411**	**155,665**	**72,738**	**218,377**	**145,639**	**200%**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**-**	**-**	**30,411**	**155,665**	**72,738**	**218,377**	**145,639**	**200%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ -	$ -	$ 9,174	$ 10,384	$ 114,427	$ 104,043	1002%
320	Non-Certificated Salaries	-	-	10,373	26,494	6,969	10,381	3,412	49%
360	Employee Benefits	-	-	12,240	12,998	7,766	56,163	48,397	623%
	Total Personnel	**-**	**-**	**22,613**	**48,666**	**25,119**	**180,971**	**155,852**	**620%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	-	-	1,395	1,500	-	(1,500)	(100%)
420	Staff Travel	-	-	-	3,000	4,318	5,560	1,242	29%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	1,543	6,600	3,300	-	(3,300)	(100%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	1,000	1,000	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	-	4,419	87,269	33,381	30,847	(2,534)	(8%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	57	500	500	-	(500)	(100%)
495	Indirect Cost	-	-	1,778	8,235	3,620	-	(3,620)	(100%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**-**	**7,797**	**106,999**	**47,619**	**37,407**	**(10,212)**	**(21%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**-**	**-**	**30,410**	**155,665**	**72,738**	**218,378**	**145,640**	**200%**
FUND TOTAL		**$ -**	**$ -**	**$ 1**	**$ -**	**$ -**	**$ (1)**	**$ (1)**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

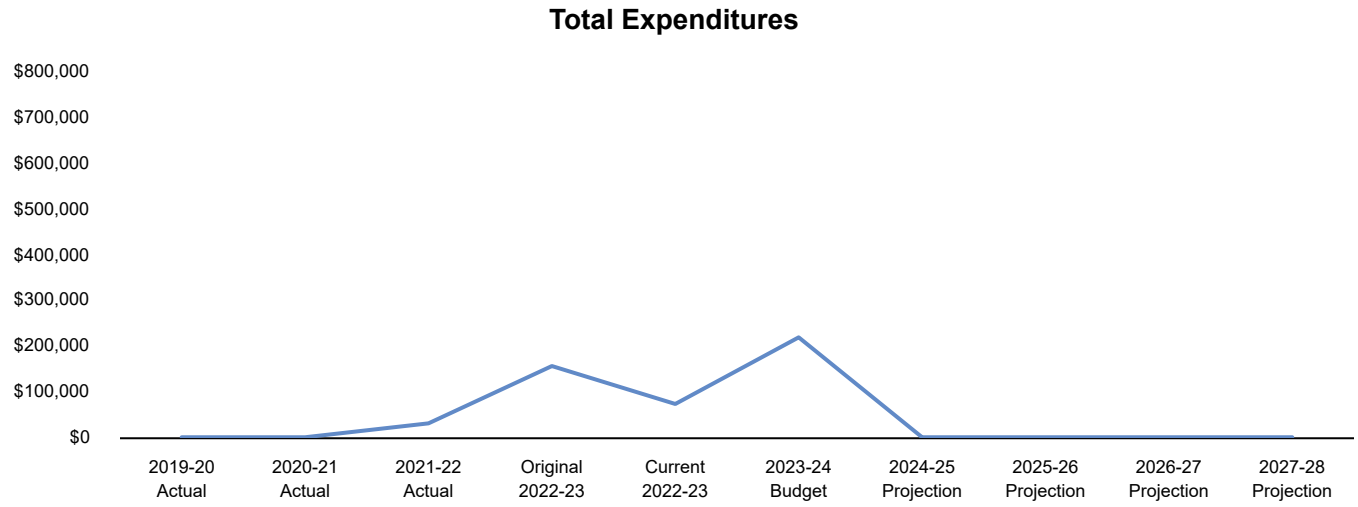
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**-**	**-**	**-**	**-**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	0.05	0.90	0.85	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	0.05	0.05	-%
Total Certificated	**-**	**-**	**-**	**-**	**0.05**	**0.95**	**0.90**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	0.05	0.90	0.85	-%
Supervisor	-	-	-	-	0.12	-	(0.12)	-%
Instructional Aide	-	-	-	-	-	0.38	0.38	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	0.05	0.05	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**0.17**	**1.33**	**1.16**	**(100%)**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**0.22**	**2.28**	**2.06**	**(100%)**

Funds provided as part of the American Rescue Plan to offset the additional necessary expenditures due to the public health emergency with respect to the Coronavirus that are, or will be, incurred through September 30, 2024, specific to homeless youth and children within the District.

Fund: 269 ARP Homeless Children & Youth II **Location: 502 Federal Programs** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	218,377	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**218,377**	**-**	**-**	**-**	**-**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**218,377**	**-**	**-**	**-**	**-**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 114,427	$ -	$ -	$ -	$ -
320	Non-Certificated Salaries	10,381	-	-	-	-
360	Employee Benefits	56,163	-	-	-	-
	Total Personnel	**180,971**	**-**	**-**	**-**	**-**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	-	-	-	-	-
420	Staff Travel	5,560	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	1,000	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	30,847	-	-	-	-
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**37,407**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**218,378**	**-**	**-**	**-**	**-**
FUND TOTAL		**$ (1)**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: Funds must be fully expended by September 30, 2024. No future funding is anticipated for this program.

Fund: 270 Title III-A English Learners **Location: 502 Federal Programs** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	28,180	31,988	34,605	102,040	102,040	50,095	(51,945)	(51%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**28,180**	**31,988**	**34,605**	**102,040**	**102,040**	**50,095**	**(51,945)**	**(51%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**28,180**	**31,988**	**34,605**	**102,040**	**102,040**	**50,095**	**(51,945)**	**(51%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 3,554	$ 3,414	$ 14,533	$ 20,628	$ 16,583	$ 28,756	$ 12,173	73%
320	Non-Certificated Salaries	150	300	-	-	-	-	-	-%
360	Employee Benefits	263	462	2,181	2,570	3,029	11,738	8,709	288%
	Total Personnel	**3,967**	**4,176**	**16,714**	**23,198**	**19,612**	**40,494**	**20,882**	**106%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	675	6,000	2,054	10,059	1,000	(9,059)	(90%)
420	Staff Travel	-	-	-	2,200	-	600	600	(100%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	22,539	25,596	9,868	72,174	69,819	8,001	(61,818)	(89%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	600	-	-	-	-	-	-	-%
495	Indirect Cost	1,073	1,541	2,023	2,413	2,550	-	(2,550)	(100%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**24,212**	**27,812**	**17,891**	**78,841**	**82,428**	**9,601**	**(72,827)**	**(88%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**28,179**	**31,988**	**34,605**	**102,039**	**102,040**	**50,095**	**(51,945)**	**(51%)**
FUND TOTAL		**$ 1**	**$ -**	**$ -**	**$ 1**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

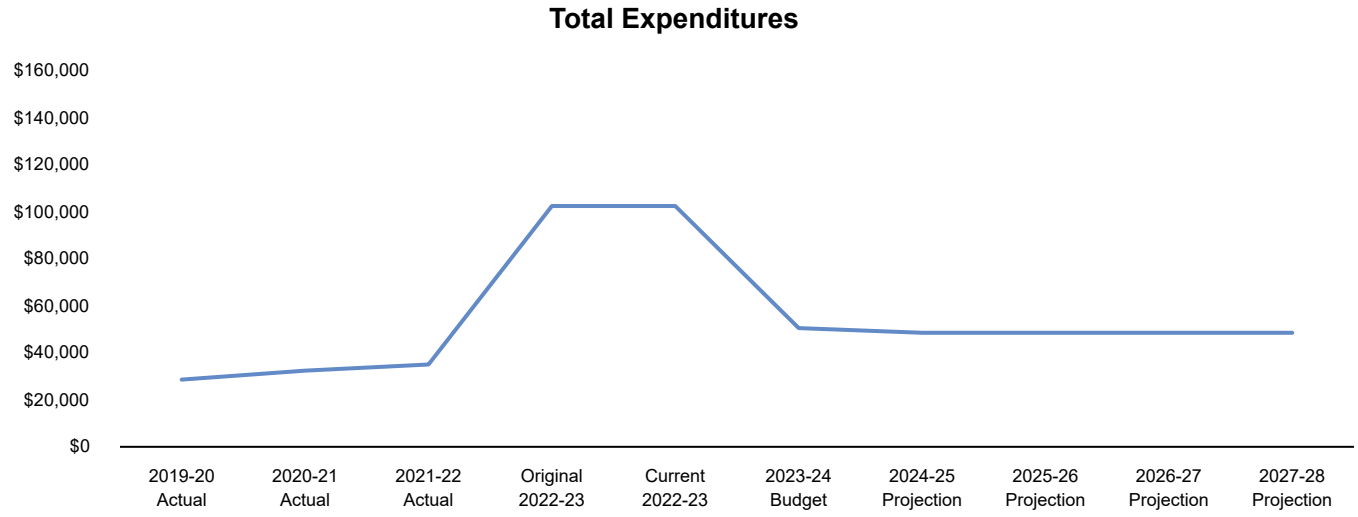
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**18,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	0.10	0.10	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**0.10**	**0.10**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	0.10	0.10	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**0.10**	**0.10**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**0.20**	**0.20**	**-%**

Funds provided to assist English learners and immigrant children and youth, to attain English proficiency and high levels of academic achievement in English.

Fund: 270 Title III-A English Learners **Location: 502 Federal Programs** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	50,095	48,101	48,101	48,101	48,101
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**50,095**	**48,101**	**48,101**	**48,101**	**48,101**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**50,095**	**48,101**	**48,101**	**48,101**	**48,101**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 28,756	$ 28,756	$ 28,756	$ 28,756	$ 28,756
320	Non-Certificated Salaries	-	-	-	-	-
360	Employee Benefits	11,738	7,065	7,065	7,065	7,065
	Total Personnel	**40,494**	**35,821**	**35,821**	**35,821**	**35,821**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	1,000	1,000	1,000	1,000	1,000
420	Staff Travel	600	600	600	600	600
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	8,001	8,001	8,001	8,001	8,001
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	-	-	-	-	-
495	Indirect Cost	-	2,679	2,679	2,679	2,679
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**9,601**	**12,280**	**12,280**	**12,280**	**12,280**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**50,095**	**48,101**	**48,101**	**48,101**	**48,101**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: Allocation reduced by 4% in FY 2025 and maintained as a status quo thereafter.

Fund: 271 Consolidated Administration **Location: 502 Federal Programs** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	1,184,457	1,795,854	1,793,699	1,871,236	1,908,809	1,562,176	(346,633)	(18%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**1,184,457**	**1,795,854**	**1,793,699**	**1,871,236**	**1,908,809**	**1,562,176**	**(346,633)**	**(18%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**1,184,457**	**1,795,854**	**1,793,699**	**1,871,236**	**1,908,809**	**1,562,176**	**(346,633)**	**(18%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 535,259	$ 947,942	$ 983,505	$ 1,018,476	$ 1,008,606	$ 791,323	$ (217,283)	(22%)
320	Non-Certificated Salaries	258,246	216,016	201,262	203,407	212,991	248,576	35,585	17%
360	Employee Benefits	329,838	490,477	466,788	497,285	511,046	469,418	(41,628)	(8%)
	Total Personnel	**1,123,343**	**1,654,435**	**1,651,555**	**1,719,168**	**1,732,643**	**1,509,317**	**(223,326)**	**(13%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	5,050	3,135	3,135	7,351	10,900	3,549	48%
420	Staff Travel	6,682	1,551	5,807	16,739	16,237	25,959	9,722	60%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	500	500	500	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	1,510	1,510	1,600	90	6%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	9,315	48,324	28,325	36,170	54,667	13,900	(40,767)	(75%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	45,118	86,494	104,876	94,015	95,903	-	(95,903)	(100%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**61,115**	**141,419**	**142,143**	**152,069**	**176,168**	**52,859**	**(123,309)**	**(70%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**1,184,458**	**1,795,854**	**1,793,698**	**1,871,237**	**1,908,811**	**1,562,176**	**(346,635)**	**(18%)**
FUND TOTAL		**$ (1)**	**$ -**	**$ 1**	**$ (1)**	**$ (2)**	**$ -**	**$ 2**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

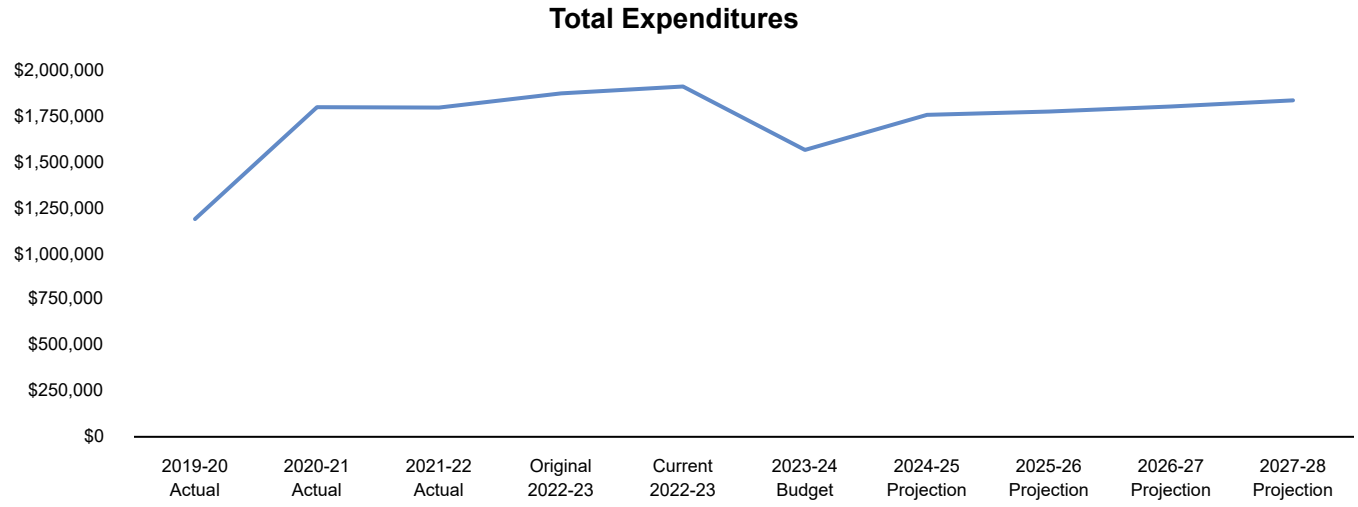
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**18,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	1.96	3.00	3.00	3.00	4.15	2.60	(1.55)	(37%)
Administrator	0.50	0.50	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	2.00	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	6.51	6.01	6.01	5.01	4.75	(0.26)	(5%)
Total Certificated	**4.46**	**10.01**	**9.01**	**9.01**	**9.16**	**7.35**	**(1.81)**	**(20%)**
NON-CERTIFICATED FTE								
Director	-	-	-	-	4.15	2.60	(1.55)	(37%)
Supervisor	-	-	1.00	1.00	2.00	1.50	(0.50)	(25%)
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	8.00	2.25	2.75	2.75	2.25	2.25	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	5.01	4.75	(0.26)	(5%)
Total Non-Certificated	**8.00**	**2.25**	**3.75**	**3.75**	**13.41**	**11.10**	**(2.31)**	**(17%)**
STAFFING FTE TOTALS	**12.46**	**12.26**	**12.76**	**12.76**	**22.57**	**18.45**	**(4.12)**	**(18%)**

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

Fund: 271 Consolidated Administration **Location: 502 Federal Programs** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	1,562,176	1,753,934	1,771,990	1,799,602	1,833,146
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**1,562,176**	**1,753,934**	**1,771,990**	**1,799,602**	**1,833,146**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**1,562,176**	**1,753,934**	**1,771,990**	**1,799,602**	**1,833,146**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 791,323	$ 946,419	$ 961,299	$ 976,417	$ 991,774
320	Non-Certificated Salaries	248,576	214,085	217,259	229,755	247,941
360	Employee Benefits	469,418	536,108	536,112	536,112	536,112
	Total Personnel	**1,509,317**	**1,696,612**	**1,714,670**	**1,742,284**	**1,775,827**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	10,900	10,900	10,900	10,900	10,900
420	Staff Travel	25,959	30,420	30,420	30,420	30,420
425	Student Travel	-	-	-	-	-
430	Utilities	500	500	500	500	500
435	Energy	-	-	-	-	-
440	Purchased Services	1,600	1,600	1,600	1,600	1,600
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	13,900	13,900	13,900	13,900	13,900
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**52,859**	**57,320**	**57,320**	**57,320**	**57,320**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**1,562,176**	**1,753,932**	**1,771,990**	**1,799,604**	**1,833,147**
FUND TOTAL		**$ -**	**$ 2**	**$ -**	**$ (2)**	**$ (1)**



METHODOLOGY: For FY 2025 allocation increased by 12%, and then 1% each year thereafter. Certificated staff salary by 1.5%, non-certificated staff salary by 3%, and benefits by 8% each year. Other items remain status quo. Allocation based on expenses and off the top of Title I allocation.

Fund: 273 Title I-A Basic **Location: 502 Federal Programs** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	4,252,662	4,886,819	4,128,903	4,371,371	4,371,371	4,102,031	(269,340)	(6%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**4,252,662**	**4,886,819**	**4,128,903**	**4,371,371**	**4,371,371**	**4,102,031**	**(269,340)**	**(6%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**4,252,662**	**4,886,819**	**4,128,903**	**4,371,371**	**4,371,371**	**4,102,031**	**(269,340)**	**(6%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 1,384,324	$ 1,459,141	$ 1,414,230	$ 1,274,495	$ 1,334,185	$ 1,086,791	$ (247,394)	(19%)
320	Non-Certificated Salaries	931,793	726,368	768,337	987,931	984,313	1,075,199	90,886	9%
360	Employee Benefits	953,335	1,000,759	944,016	1,081,978	1,039,344	1,049,764	10,420	1%
	Total Personnel	**3,269,452**	**3,186,268**	**3,126,583**	**3,344,404**	**3,357,842**	**3,211,754**	**(146,088)**	**(4%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	78,726	71,400	84,956	56,144	91,019	68,725	(22,294)	(24%)
420	Staff Travel	12,838	2,072	14,639	9,700	20,443	38,700	18,257	89%
425	Student Travel	15,822	4,702	9,338	27,797	42,309	42,740	431	1%
430	Utilities	4,921	4,959	393	5,820	5,520	5,820	300	5%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	7,782	16,592	10,956	2,500	489	1,000	511	104%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	699,958	1,340,676	576,583	700,950	715,271	713,342	(1,929)	(0%)
480	Stipends & Tuition (Student)	-	-	-	-	4,000	-	(4,000)	(100%)
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	1,173	12,083	17,685	13,150	9,756	19,950	10,194	104%
495	Indirect Cost	161,991	234,721	238,534	210,906	116,373	-	(116,373)	(100%)
510	Equipment Over $5,000	-	13,346	49,235	-	8,349	-	(8,349)	(100%)
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**983,211**	**1,700,551**	**1,002,319**	**1,026,967**	**1,013,529**	**890,277**	**(123,252)**	**(12%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**4,252,663**	**4,886,819**	**4,128,902**	**4,371,371**	**4,371,371**	**4,102,031**	**(269,340)**	**(6%)**
FUND TOTAL		**$ (1)**	**$ -**	**$ 1**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

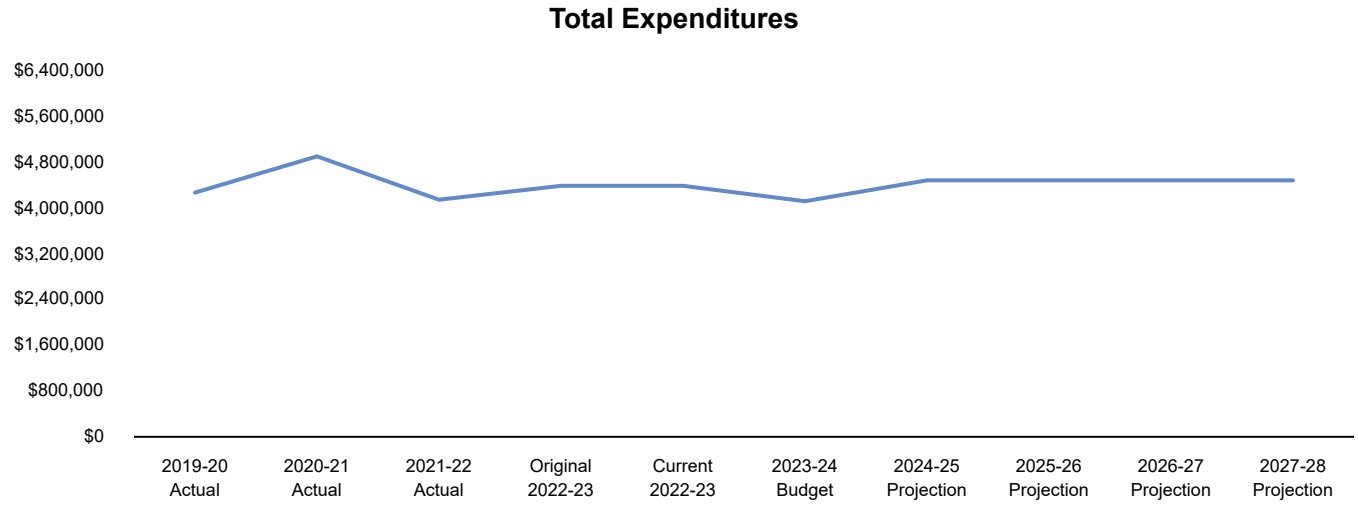
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**18,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	2.00	-	1.00	1.00	-	-	-	-%
Classroom Teacher	22.26	11.42	10.49	10.00	7.17	7.50	0.33	5%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	2.85	1.50	3.40	3.00	2.25	0.27	(1.98)	(88%)
Counselor	2.19	3.69	3.09	3.00	4.66	5.46	0.80	17%
Nurse	0.20	0.27	0.27	0.27	0.17	-	(0.17)	-%
Specialist - Department	-	1.82	0.25	0.25	0.25	0.64	0.39	-%
Total Certificated	**29.50**	**18.70**	**18.50**	**17.52**	**14.50**	**13.87**	**(0.63)**	**(4%)**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	0.77	-	(0.77)	-%
Instructional Aide	44.58	20.61	22.49	22.00	29.38	31.65	2.27	8%
Support Staff	3.38	-	0.88	0.88	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	2.55	2.55	0.25	0.64	0.39	-%
Total Non-Certificated	**47.96**	**20.61**	**25.92**	**25.43**	**30.40**	**32.29**	**1.89**	**6%**
STAFFING FTE TOTALS	**77.46**	**39.31**	**44.42**	**42.95**	**44.90**	**46.16**	**1.26**	**3%**

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

Fund: 273 Title I-A Basic **Location: 502 Federal Programs** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	4,102,031	4,467,312	4,467,313	4,467,313	4,467,312
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**4,102,031**	**4,467,312**	**4,467,313**	**4,467,313**	**4,467,312**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**4,102,031**	**4,467,312**	**4,467,313**	**4,467,313**	**4,467,312**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 1,086,791	$ 1,192,950	$ 1,216,809	$ 1,241,145	$ 1,265,968
320	Non-Certificated Salaries	1,075,199	1,156,766	1,174,118	1,191,729	1,209,605
360	Employee Benefits	1,049,764	1,093,126	1,180,576	1,275,023	1,377,024
	Total Personnel	**3,211,754**	**3,442,842**	**3,571,503**	**3,707,897**	**3,852,597**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	68,725	68,000	65,000	63,000	60,000
420	Staff Travel	38,700	32,000	30,000	28,000	25,000
425	Student Travel	42,740	40,000	35,000	30,000	25,000
430	Utilities	5,820	4,500	4,000	3,500	3,000
435	Energy	-	-	-	-	-
440	Purchased Services	1,000	1,000	1,000	1,000	1,000
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	713,342	599,515	481,855	355,461	222,760
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	19,950	18,500	18,000	17,500	17,000
495	Indirect Cost	-	260,955	260,955	260,955	260,955
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**890,277**	**1,024,470**	**895,810**	**759,416**	**614,715**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**4,102,031**	**4,467,312**	**4,467,313**	**4,467,313**	**4,467,312**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: Fund maintained at FY 2024 amounts.

Fund: 274 VI-B Grant Fund **Location: 503 Student Support Services** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	3,942,000	4,283,748	4,676,862	5,121,468	5,121,468	4,097,093	(1,024,375)	(20%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**3,942,000**	**4,283,748**	**4,676,862**	**5,121,468**	**5,121,468**	**4,097,093**	**(1,024,375)**	**(20%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**3,942,000**	**4,283,748**	**4,676,862**	**5,121,468**	**5,121,468**	**4,097,093**	**(1,024,375)**	**(20%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 705,227	$ 698,583	$ 908,657	$ 1,336,381	$ 1,336,381	$ 959,033	$ (377,348)	(28%)
320	Non-Certificated Salaries	1,615,739	1,581,572	1,760,189	1,605,549	1,605,549	1,676,809	71,260	4%
360	Employee Benefits	1,381,391	1,335,404	1,637,072	1,920,849	1,920,629	1,459,931	(460,698)	(24%)
	Total Personnel	**3,702,357**	**3,615,559**	**4,305,918**	**4,862,779**	**4,862,559**	**4,095,773**	**(766,786)**	**(16%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	17,560	12,485	-	-	-	-	-	-%
420	Staff Travel	8,571	1,320	1,320	1,375	1,595	1,320	(275)	(17%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	15,000	10,000	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	48,354	378,358	96,173	-	-	-	-	-%
480	Stipends & Tuition (Student)	-	20,000	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	150,157	203,297	273,452	257,314	257,314	-	(257,314)	(100%)
510	Equipment Over $5,000	-	42,729	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**239,642**	**668,189**	**370,945**	**258,689**	**258,909**	**1,320**	**(257,589)**	**(99%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**3,941,999**	**4,283,748**	**4,676,863**	**5,121,468**	**5,121,468**	**4,097,093**	**(1,024,375)**	**(20%)**
FUND TOTAL		**$ 1**	**$ -**	**$ (1)**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

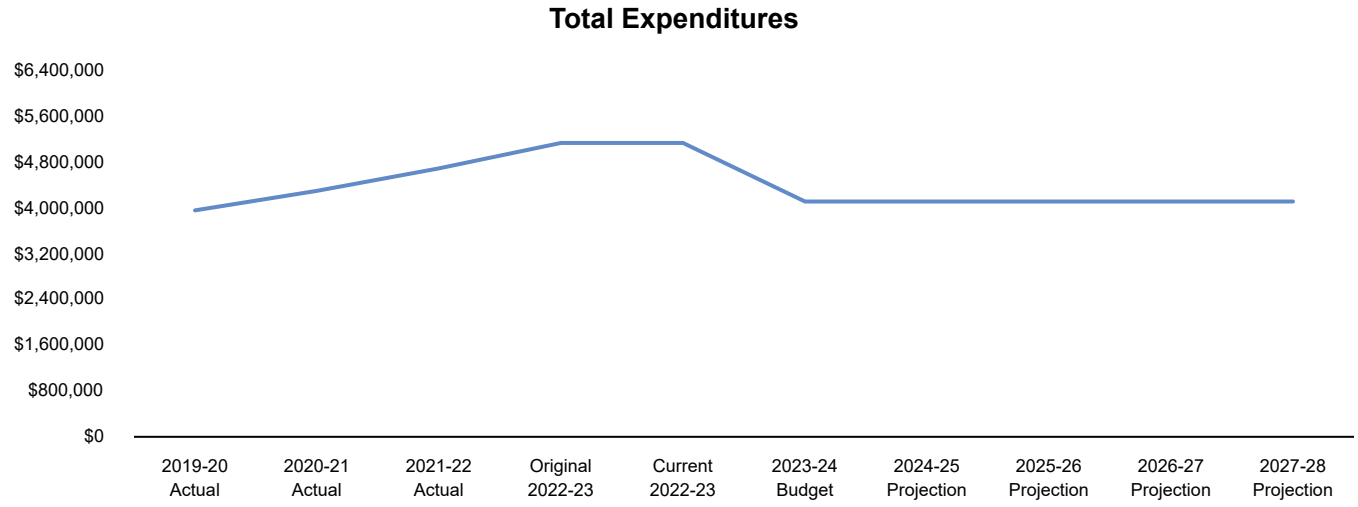
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**18,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	1.00	2.00	2.00	2.00	2.00	2.00	-	-%
Administrator	1.40	2.40	1.40	1.40	1.30	1.30	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	4.00	4.00	4.00	4.00	4.00	4.00	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	0.50	0.50	0.50	0.50	0.50	0.50	-	-%
Specialist - Department	1.80	1.00	1.00	2.00	5.35	5.35	-	-%
Total Certificated	**8.70**	**9.90**	**8.90**	**9.90**	**13.15**	**13.15**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	2.00	2.00	-	-%
Supervisor	3.00	-	2.00	1.00	1.00	1.00	-	-%
Instructional Aide	27.00	33.13	38.00	29.00	34.25	34.25	-	-%
Support Staff	10.85	-	9.00	9.00	4.50	4.50	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	3.38	7.60	3.35	3.35	5.35	5.35	-	-%
Total Non-Certificated	**44.23**	**40.73**	**52.35**	**42.35**	**47.10**	**47.10**	**-**	**-%**
STAFFING FTE TOTALS	**52.93**	**50.63**	**61.25**	**52.25**	**60.25**	**60.25**	**-**	**-%**

Funds to support special education students with IEP's.

Fund: 274 VI-B Grant Fund **Location: 503 Student Support Services** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	4,097,093	4,097,093	4,097,093	4,097,093	4,097,093
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**4,097,093**	**4,097,093**	**4,097,093**	**4,097,093**	**4,097,093**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**4,097,093**	**4,097,093**	**4,097,093**	**4,097,093**	**4,097,093**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 959,033	$ 959,033	$ 959,033	$ 959,033	$ 959,033
320	Non-Certificated Salaries	1,676,809	1,681,309	1,681,309	1,681,309	1,681,309
360	Employee Benefits	1,459,931	1,455,431	1,455,431	1,455,431	1,455,431
	Total Personnel	**4,095,773**	**4,095,773**	**4,095,773**	**4,095,773**	**4,095,773**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	-	-	-	-	-
420	Staff Travel	1,320	1,320	1,320	1,320	1,320
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	-	-	-	-	-
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**1,320**	**1,320**	**1,320**	**1,320**	**1,320**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**4,097,093**	**4,097,093**	**4,097,093**	**4,097,093**	**4,097,093**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: Award is projected without carryover. Increases to salaries and benefits follow the General Fund methodology. Non-personnel line items decreased to balance budget.

Fund: 276 Learning Center **Location: 502 Federal Programs** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	342,785	581,909	472,839	465,997	518,758	452,700	(66,058)	(13%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**342,785**	**581,909**	**472,839**	**465,997**	**518,758**	**452,700**	**(66,058)**	**(13%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**342,785**	**581,909**	**472,839**	**465,997**	**518,758**	**452,700**	**(66,058)**	**(13%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 118,547	$ 225,982	$ 172,192	$ 154,886	$ 184,320	$ 158,081	$ (26,239)	(14%)
320	Non-Certificated Salaries	40,403	51,227	63,478	67,738	71,267	73,547	2,280	3%
360	Employee Benefits	46,592	74,205	80,377	78,521	102,560	110,719	8,159	8%
	Total Personnel	**205,542**	**351,414**	**316,047**	**301,145**	**358,147**	**342,347**	**(15,800)**	**(4%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	61,963	104,326	58,260	66,780	80,025	58,770	(21,255)	(27%)
420	Staff Travel	8,063	-	440	1,636	6,810	5,620	(1,190)	(17%)
425	Student Travel	43,920	71,829	50,413	53,944	21,145	36,480	15,335	73%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	3	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	10,242	26,313	19,805	18,576	24,669	9,259	(15,410)	(62%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	225	520	520	225	(295)	(57%)
495	Indirect Cost	13,057	28,026	27,646	23,396	27,442	-	(27,442)	(100%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**137,245**	**230,494**	**156,792**	**164,852**	**160,611**	**110,354**	**(50,257)**	**(31%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**342,787**	**581,908**	**472,839**	**465,997**	**518,758**	**452,701**	**(66,057)**	**(13%)**
FUND TOTAL		**$ (2)**	**$ 1**	**$ -**	**$ -**	**$ -**	**$ (1)**	**$ (1)**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

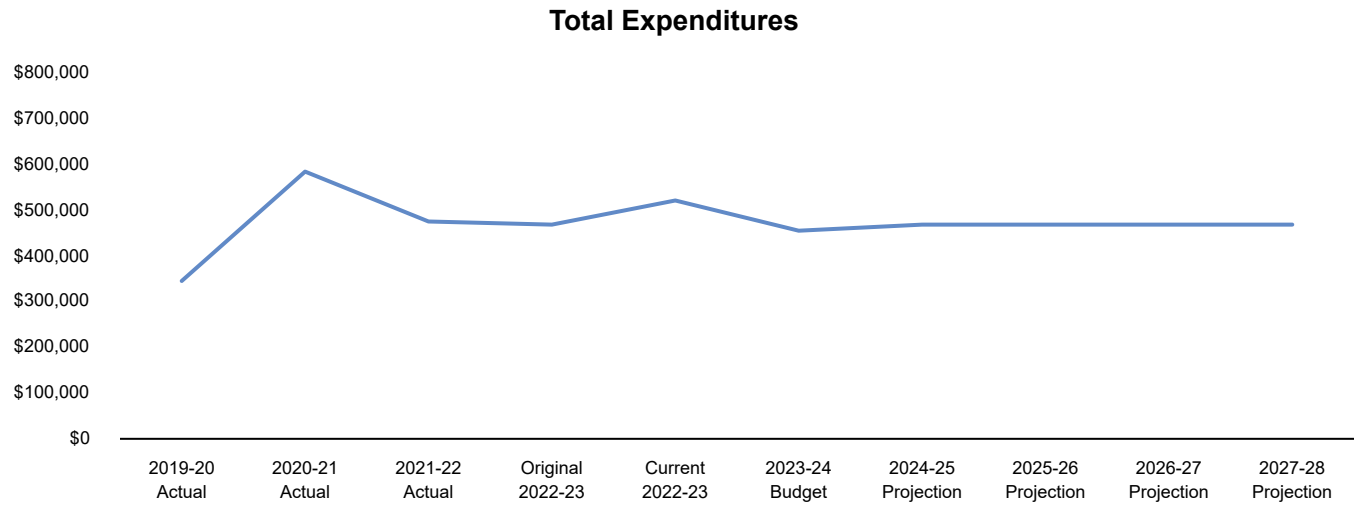
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**18,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	0.50	0.50	0.50	0.50	0.50	0.50	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	0.25	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**0.75**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	1.38	1.63	1.63	1.63	1.63	1.63	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**1.38**	**1.63**	**1.63**	**1.63**	**1.63**	**1.63**	**-**	**-%**
STAFFING FTE TOTALS	**2.13**	**2.13**	**2.13**	**2.13**	**2.13**	**2.13**	**-**	**-%**

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

Fund: 276 Learning Center **Location: 502 Federal Programs** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	452,700	465,998	465,997	465,997	465,997
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**452,700**	**465,998**	**465,997**	**465,997**	**465,997**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**452,700**	**465,998**	**465,997**	**465,997**	**465,997**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 158,081	$ 161,243	$ 164,468	$ 167,757	$ 171,112
320	Non-Certificated Salaries	73,547	74,650	75,770	76,907	78,060
360	Employee Benefits	110,719	106,974	115,532	124,774	134,756
	Total Personnel	**342,347**	**342,867**	**355,770**	**369,438**	**383,928**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	58,770	45,000	40,000	35,000	35,000
420	Staff Travel	5,620	4,000	4,000	4,000	4,000
425	Student Travel	36,480	30,000	30,000	25,000	15,000
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	9,259	17,949	10,046	6,378	1,887
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	225	225	225	225	225
495	Indirect Cost	-	25,956	25,956	25,956	25,956
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**110,354**	**123,130**	**110,227**	**96,559**	**82,068**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**452,701**	**465,997**	**465,997**	**465,997**	**465,996**
FUND TOTAL		**$ (1)**	**$ 1**	**$ -**	**$ -**	**$ 1**



METHODOLOGY: 2023-24 status quo for award. Updated FY24 indirect rate, increased certificated salaries 1%, non-certificated salaries 3%, and benefits 8%. For FY2024-28 reduce allocation by 5% then status quo for remaining allocations. Increased certificated staff salary by 1%, non-certificated staff salaries 3%, and benefits by 8% each year. Additionally, increased indirect by 1% and decrease discretionary line items to balance budget. staff salary by 3%, and benefits by 8% each year. Increased indirect by 1% then status quo. Decreased discretionary line items to balance budget.

Fund: 285 Title I-C Migrant Education **Location: 502 Federal Programs** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	750	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	2,385,677	2,703,781	2,633,170	3,353,500	3,353,500	2,666,188	(687,312)	(20%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**2,385,677**	**2,704,531**	**2,633,170**	**3,353,500**	**3,353,500**	**2,666,188**	**(687,312)**	**(20%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**2,385,677**	**2,704,531**	**2,633,170**	**3,353,500**	**3,353,500**	**2,666,188**	**(687,312)**	**(20%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 853,948	$ 935,303	$ 1,195,670	$ 1,035,106	$ 1,195,629	$ 898,581	$ (297,048)	(25%)
320	Non-Certificated Salaries	489,917	341,897	265,447	366,015	369,343	764,548	395,205	107%
360	Employee Benefits	673,839	627,130	657,952	745,689	764,897	973,143	208,246	27%
	Total Personnel	**2,017,704**	**1,904,330**	**2,119,069**	**2,146,810**	**2,329,869**	**2,636,272**	**306,403**	**13%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	167,670	190,519	66,380	127,000	127,000	8,000	(119,000)	(94%)
420	Staff Travel	124	679	1,250	1,000	1,703	-	(1,703)	(100%)
425	Student Travel	222	20,699	1,388	-	450	-	(450)	(100%)
430	Utilities	1,384	22,004	3,446	3,000	3,795	2,980	(815)	(21%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	11,623	1,050	-	500	500	-	(500)	(100%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	96,002	434,208	287,677	943,836	758,638	17,971	(740,667)	(98%)
480	Stipends & Tuition (Student)	-	-	-	-	191	-	(191)	(100%)
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	75	71	-	966	966	966	-	-%
495	Indirect Cost	90,874	130,222	153,959	130,388	130,388	-	(130,388)	(100%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**367,974**	**799,452**	**514,100**	**1,206,690**	**1,023,631**	**29,917**	**(993,714)**	**(97%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**2,385,678**	**2,703,782**	**2,633,169**	**3,353,500**	**3,353,500**	**2,666,189**	**(687,311)**	**(20%)**
FUND TOTAL		**$ (1)**	**$ 749**	**$ 1**	**$ -**	**$ -**	**$ (1)**	**$ (1)**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

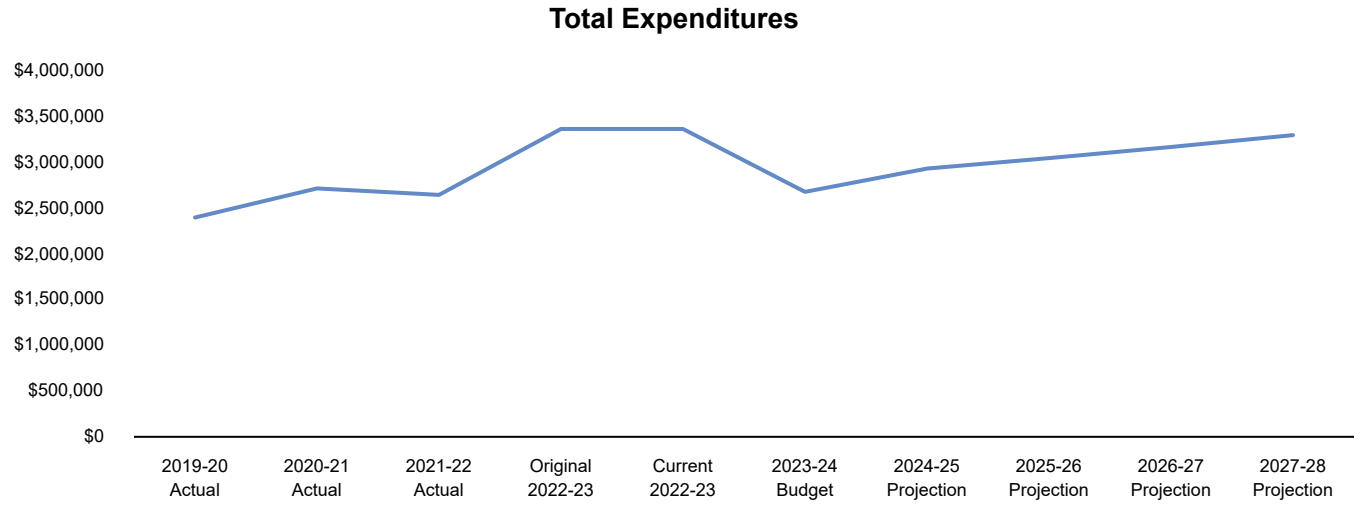
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**18,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	7.56	5.45	7.65	7.60	7.00	7.50	0.50	7%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	3.80	5.15	2.00	2.00	0.75	0.25	(0.50)	-%
Counselor	0.80	3.40	3.40	3.20	2.90	2.25	(0.65)	(22%)
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	2.00	0.12	2.40	2.40	1.75	1.35	(0.40)	(23%)
Total Certificated	**14.16**	**14.12**	**15.45**	**15.20**	**12.40**	**11.35**	**(1.05)**	**(8%)**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	0.12	7.55	7.43	(100%)
Instructional Aide	25.63	5.43	4.29	4.00	7.80	6.48	(1.32)	(17%)
Support Staff	2.13	1.75	3.50	3.25	1.00	1.00	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	0.10	-	1.75	1.35	(0.40)	(23%)
Total Non-Certificated	**27.76**	**7.18**	**7.89**	**7.25**	**10.67**	**16.38**	**5.71**	**54%**
STAFFING FTE TOTALS	**41.92**	**21.30**	**23.34**	**22.45**	**23.07**	**27.73**	**4.66**	**20%**

Funds are used to improve educational opportunities for migratory children to help them succeed in the regular school program and meet the challenging State academic standards

Fund: 285 Title I-C Migrant Education **Location: 502 Federal Programs** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	2,666,188	2,920,768	3,035,131	3,156,784	3,286,276
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**2,666,188**	**2,920,768**	**3,035,131**	**3,156,784**	**3,286,276**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**2,666,188**	**2,920,768**	**3,035,131**	**3,156,784**	**3,286,276**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 898,581	$ 943,033	$ 961,894	$ 981,131	$ 1,000,754
320	Non-Certificated Salaries	764,548	746,469	757,666	769,031	780,566
360	Employee Benefits	973,143	1,053,821	1,138,126	1,229,177	1,327,511
	Total Personnel	**2,636,272**	**2,743,323**	**2,857,686**	**2,979,339**	**3,108,831**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	8,000	-	-	-	-
420	Staff Travel	-	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	2,980	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	17,971	20,000	20,000	20,000	20,000
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	966	-	-	-	-
495	Indirect Cost	-	157,445	157,445	157,445	157,445
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**29,917**	**177,445**	**177,445**	**177,445**	**177,445**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**2,666,189**	**2,920,768**	**3,035,131**	**3,156,784**	**3,286,276**
FUND TOTAL		**$ (1)**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: 2023-24 status quo minus reallocation amount. Updated FY24 indirect rate, decreased salaries based on forecast, and decrease discretionary line items to balance budget. For FY2024-28 status quo for allocation, per deed projection. Increased certificated staff salary 1% each year, and indirect by 1%. Maintaining discretionary line items and decrease non-certificated salaries and benefits to balance budget.

Fund: 286 Migrant Education Book Grant **Location: 502 Federal Programs** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	23,559	24,000	24,047	-	29,150	27,692	(1,458)	(5%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**23,559**	**24,000**	**24,047**	**-**	**29,150**	**27,692**	**(1,458)**	**(5%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**23,559**	**24,000**	**24,047**	**-**	**29,150**	**27,692**	**(1,458)**	**(5%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	-	-	-	-	-	-	-	-%
	Total Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	-	-	-	400	-	(400)	(100%)
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	23,559	24,000	22,641	-	27,285	26,150	(1,135)	(4%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	1,406	-	1,465	1,542	77	5%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**23,559**	**24,000**	**24,047**	**-**	**29,150**	**27,692**	**(1,458)**	**(5%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**23,559**	**24,000**	**24,047**	**-**	**29,150**	**27,692**	**(1,458)**	**(5%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

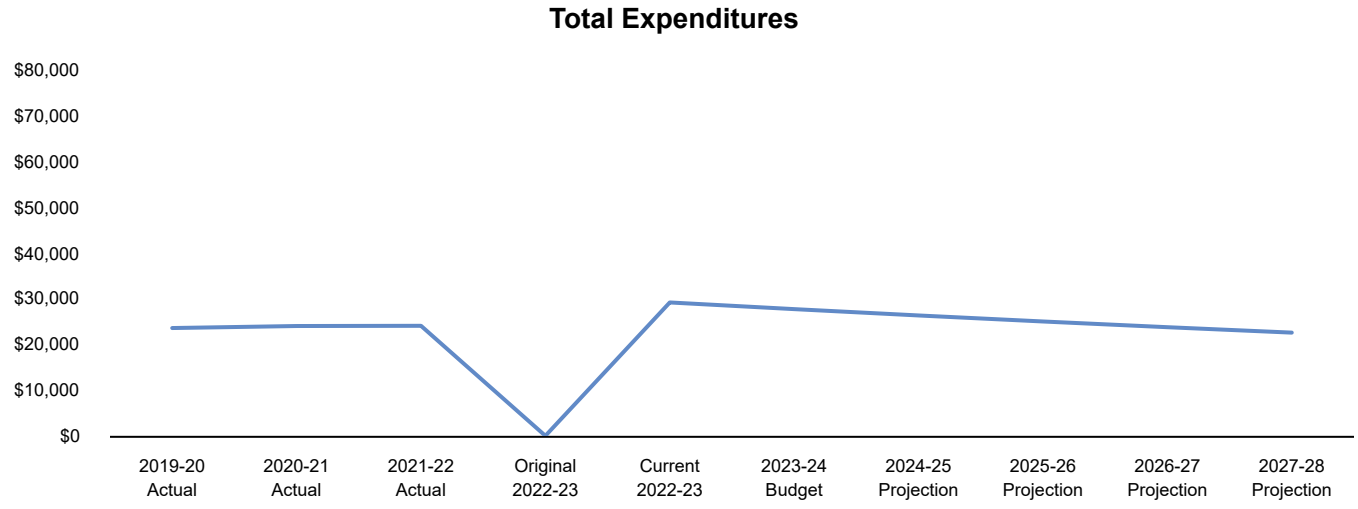
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**18,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

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

Fund: 286 Migrant Education Book Grant **Location: 502 Federal Programs** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	27,692	26,308	24,992	23,742	22,555
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**27,692**	**26,308**	**24,992**	**23,742**	**22,555**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**27,692**	**26,308**	**24,992**	**23,742**	**22,555**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-Certificated Salaries	-	-	-	-	-
360	Employee Benefits	-	-	-	-	-
	Total Personnel	**-**	**-**	**-**	**-**	**-**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	-	-	-	-	-
420	Staff Travel	-	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	26,150	24,843	23,600	22,420	21,299
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	-	-	-	-	-
495	Indirect Cost	1,542	1,465	1,392	1,322	1,256
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**27,692**	**26,308**	**24,992**	**23,742**	**22,555**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**27,692**	**26,308**	**24,992**	**23,742**	**22,555**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: Award reduced by 5% annually. Non-personnel line items reduced to balance.

Fund: 289 CEIS VI-B Early Intervention **Location: 503 Student Support Services** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	542,046	559,479	554,243	549,363	549,363	608,776	59,413	11%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**542,046**	**559,479**	**554,243**	**549,363**	**549,363**	**608,776**	**59,413**	**11%**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**542,046**	**559,479**	**554,243**	**549,363**	**549,363**	**608,776**	**59,413**	**11%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 313,563	$ 313,120	$ 323,606	$ 330,000	$ 330,000	$ 349,130	$ 19,130	6%
320	Non-Certificated Salaries	62,590	63,410	33,540	-	-	-	-	-%
360	Employee Benefits	145,244	156,003	164,691	191,762	191,762	227,526	35,764	19%
	Total Personnel	**521,397**	**532,533**	**521,837**	**521,762**	**521,762**	**576,656**	**54,894**	**11%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	-	-	-	-	-	-	-%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	20,647	26,946	32,406	27,601	27,601	32,120	4,519	16%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**20,647**	**26,946**	**32,406**	**27,601**	**27,601**	**32,120**	**4,519**	**16%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**542,044**	**559,479**	**554,243**	**549,363**	**549,363**	**608,776**	**59,413**	**11%**
FUND TOTAL		**$ 2**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

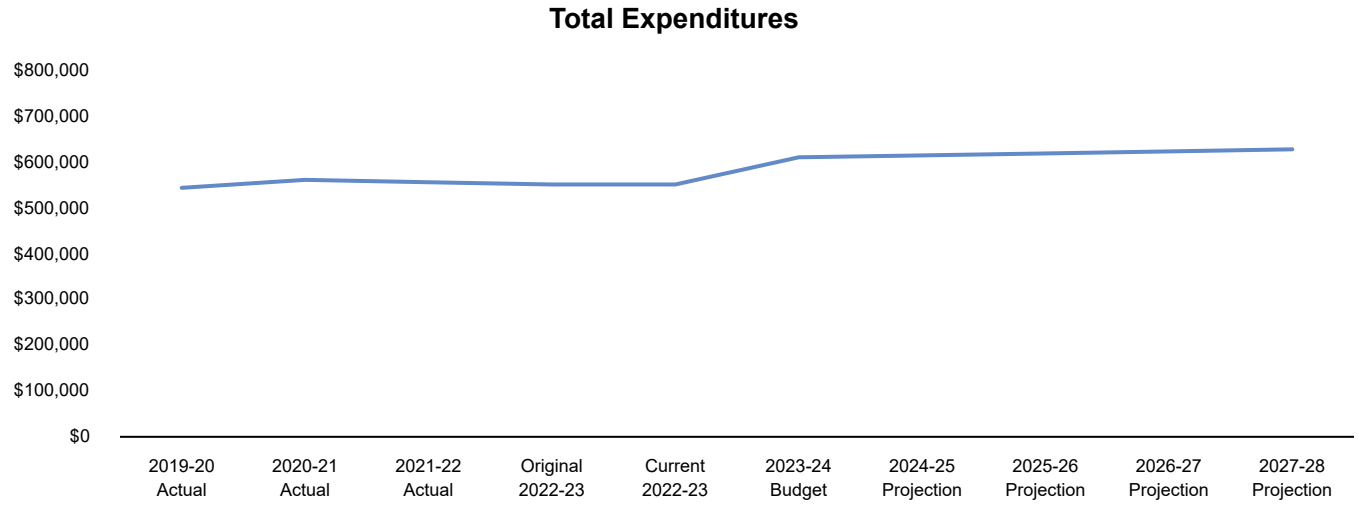
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**18,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	4.00	4.00	4.00	4.00	3.75	3.75	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**4.00**	**4.00**	**4.00**	**4.00**	**3.75**	**3.75**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	0.88	0.88	-	-	-	-	-%
Support Staff	1.75	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**1.75**	**0.88**	**0.88**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**5.75**	**4.88**	**4.88**	**4.00**	**3.75**	**3.75**	**-**	**-%**

IDEA Federal funds are used for intervention to provide supplemental education opportunities for students who have not reached grade level proficiency.

Fund: 289 CEIS VI-B Early Intervention **Location: 503 Student Support Services** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	608,776	612,936	617,235	621,668	626,232
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**608,776**	**612,936**	**617,235**	**621,668**	**626,232**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**608,776**	**612,936**	**617,235**	**621,668**	**626,232**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 349,130	$ 352,621	$ 356,148	$ 359,709	$ 363,306
320	Non-Certificated Salaries	-	-	-	-	-
360	Employee Benefits	227,526	229,801	232,099	234,420	236,764
	Total Personnel	**576,656**	**582,422**	**588,247**	**594,129**	**600,070**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	-	-	-	-	-
420	Staff Travel	-	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	-	-	-	-	-
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	-	-	-	-	-
495	Indirect Cost	32,120	30,514	28,988	27,539	26,162
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**32,120**	**30,514**	**28,988**	**27,539**	**26,162**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**608,776**	**612,936**	**617,235**	**621,668**	**626,232**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: Award is projected without carryover and reflects the impact of grant 289 CEIS. 8 0.50FTE Certificated salaries and benefits are increased year over year. Non-certificated salaries are reduced by balance. Certificated staff salary by 1%, non-certificated staff salary by 3%, and benefits by 8% each year. Increased indirect by 1% then status quo. Decreased discretionary line items to balance budget.

Fund: 291 Preschool VI-B Grant Fund **Location: 503 Student Support Services** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	145,998	172,897	37,334	323,242	323,242	214,046	(109,196)	(34%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**145,998**	**172,897**	**37,334**	**323,242**	**323,242**	**214,046**	**(109,196)**	**(34%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**145,998**	**172,897**	**37,334**	**323,242**	**323,242**	**214,046**	**(109,196)**	**(34%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 61,704	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	32,796	59,867	17,477	93,000	93,000	42,738	(50,262)	(54%)
360	Employee Benefits	27,236	62,572	12,953	104,862	104,862	48,911	(55,951)	(53%)
	Total Personnel	**121,736**	**122,439**	**30,430**	**197,862**	**197,862**	**91,649**	**(106,213)**	**(54%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	16,240	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	624	780	-	1,000	1,000	1,000	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	1,836	41,351	4,720	108,139	108,139	109,475	1,336	1%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	5,561	8,327	2,183	16,240	16,240	11,922	(4,318)	(27%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**24,261**	**50,458**	**6,903**	**125,379**	**125,379**	**122,397**	**(2,982)**	**(2%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**145,997**	**172,897**	**37,333**	**323,241**	**323,241**	**214,046**	**(109,195)**	**(34%)**
FUND TOTAL		**$ 1**	**$ -**	**$ 1**	**$ 1**	**$ 1**	**$ -**	**$ (1)**	**(100%)**

FUND ADM ENROLLMENT & STAFFING FTE

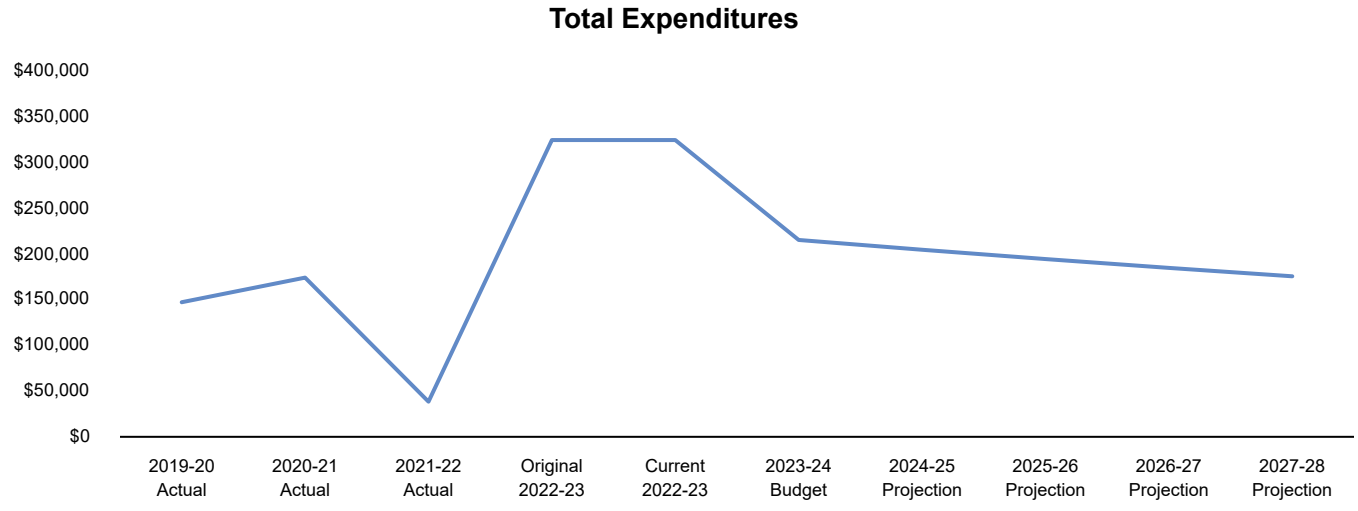
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**18,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	1.00	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**1.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	0.88	0.88	2.63	1.31	1.31	-	-%
Support Staff	1.75	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**1.75**	**0.88**	**0.88**	**2.63**	**1.31**	**1.31**	**-**	**-%**
STAFFING FTE TOTALS	**2.75**	**0.88**	**0.88**	**2.63**	**1.31**	**1.31**	**-**	**-%**

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

Fund: 291 Preschool VI-B Grant Fund **Location: 503 Student Support Services** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	214,046	203,343	193,177	183,518	174,342
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**214,046**	**203,343**	**193,177**	**183,518**	**174,342**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**214,046**	**203,343**	**193,177**	**183,518**	**174,342**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-Certificated Salaries	42,738	43,165	43,597	44,033	44,473
360	Employee Benefits	48,911	50,505	52,106	53,768	55,491
	Total Personnel	**91,649**	**93,670**	**95,703**	**97,801**	**99,964**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	-	-	-	-	-
420	Staff Travel	-	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	1,000	1,000	1,000	1,000	1,000
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	109,475	97,347	85,714	74,495	63,667
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	-	-	-	-	-
495	Indirect Cost	11,922	11,326	10,760	10,222	9,711
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**122,397**	**109,673**	**97,474**	**85,717**	**74,378**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**214,046**	**203,343**	**193,177**	**183,518**	**174,342**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: In FY2024-28 reduce allocation by 5%. Non-Certificated salaries increase by 1% annually, and benefits increase by 3% annually. Non-Personnel line items reduced to balance budget.

Fund: 298 Title VI-A Student Support & Academic Enrichment **Location: 502 Federal Programs** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	379,724	593,083	591,228	921,680	921,680	801,980	(119,700)	(13%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**379,724**	**593,083**	**591,228**	**921,680**	**921,680**	**801,980**	**(119,700)**	**(13%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**379,724**	**593,083**	**591,228**	**921,680**	**921,680**	**801,980**	**(119,700)**	**(13%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 13,525	$ 11,503	$ 136,181	$ 141,541	$ 171,895	$ 107,998	$ (63,897)	(37%)
320	Non-Certificated Salaries	38,562	50,173	25,644	10,924	13,172	109,342	96,170	730%
360	Employee Benefits	17,072	35,068	78,640	67,291	74,089	259,058	184,969	250%
	Total Personnel	**69,159**	**96,744**	**240,465**	**219,756**	**259,156**	**476,398**	**217,242**	**84%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	286,436	432,670	300,545	303,150	458,940	303,200	(155,740)	(34%)
420	Staff Travel	-	34	240	28,454	28,454	9,305	(19,149)	(67%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	9,665	35,070	15,410	340,674	145,483	13,078	(132,405)	(91%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	14,464	28,565	34,569	29,647	29,647	-	(29,647)	(100%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**310,565**	**496,339**	**350,764**	**701,925**	**662,524**	**325,583**	**(336,941)**	**(51%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**379,724**	**593,083**	**591,229**	**921,681**	**921,680**	**801,981**	**(119,699)**	**(13%)**
FUND TOTAL		**$ -**	**$ -**	**$ (1)**	**$ (1)**	**$ -**	**$ (1)**	**$ (1)**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

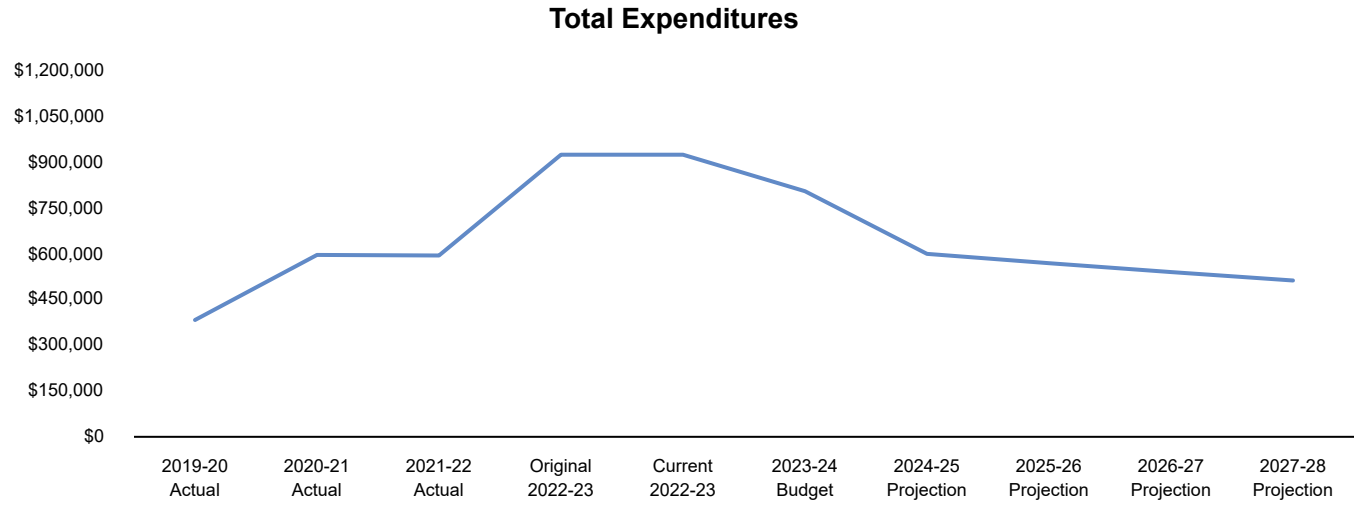
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**18,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	0.15	0.15	0.05	0.40	0.25	(0.15)	-%
Administrator	-	-	-	0.30	-	-	-	-%
Classroom Teacher	0.82	-	2.00	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	1.00	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	1.00	1.00	1.00	0.75	(0.25)	(25%)
Total Certificated	**0.82**	**1.15**	**3.15**	**1.35**	**1.40**	**1.00**	**(0.40)**	**(29%)**
NON-CERTIFICATED FTE								
Director	-	-	-	-	0.40	0.25	(0.15)	-%
Supervisor	-	-	-	-	-	0.80	0.80	-%
Instructional Aide	-	-	-	-	0.75	2.50	1.75	(100%)
Support Staff	0.50	0.88	1.75	0.88	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	1.00	0.75	(0.25)	(25%)
Total Non-Certificated	**0.50**	**0.88**	**1.75**	**0.88**	**2.15**	**4.30**	**2.15**	**100%**
STAFFING FTE TOTALS	**1.32**	**2.03**	**4.90**	**2.23**	**3.55**	**5.30**	**1.75**	**49%**

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

Fund: 298 Title VI-A Student Support & Academic Enrichment **Location: 502 Federal Programs** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	801,980	596,561	565,967	536,888	509,247
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**801,980**	**596,561**	**565,967**	**536,888**	**509,247**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**801,980**	**596,561**	**565,967**	**536,888**	**509,247**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 107,998	$ 121,457	$ 123,886	$ 126,363	$ 128,891
320	Non-Certificated Salaries	109,342	78,411	79,587	80,781	81,992
360	Employee Benefits	259,058	77,560	83,765	90,466	97,704
	Total Personnel	**476,398**	**277,428**	**287,238**	**297,610**	**308,587**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	303,200	284,112	243,708	204,257	165,639
420	Staff Travel	9,305	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	13,078	-	-	-	-
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	-	-	-	-	-
495	Indirect Cost	-	35,021	35,021	35,021	35,021
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**325,583**	**319,133**	**278,729**	**239,278**	**200,660**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**801,981**	**596,561**	**565,967**	**536,888**	**509,247**
FUND TOTAL		**$ (1)**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: FY 2025 reduced to FY 2021 & FY 2022 levels then allocation is reduced by approximately 5% thereafter. Salaries and Benefits follow the same methodology as the 100 General Fund. Non-personnel line items reduced to balance.

Fund: 310 Title I-A Level II School Improvement **Location: 502 Federal Programs** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	94,576	249,163	136,223	175,000	235,000	243,700	8,700	4%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**94,576**	**249,163**	**136,223**	**175,000**	**235,000**	**243,700**	**8,700**	**4%**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**94,576**	**249,163**	**136,223**	**175,000**	**235,000**	**243,700**	**8,700**	**4%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 18,890	$ 73,688	$ 51,905	$ 55,775	$ 62,650	$ 26,871	$ (35,779)	(57%)
320	Non-Certificated Salaries	20,201	38,907	37,283	47,363	43,099	14,080	(29,019)	(67%)
360	Employee Benefits	16,015	64,797	26,542	33,224	34,020	24,591	(9,429)	(28%)
	Total Personnel	**55,106**	**177,392**	**115,730**	**136,362**	**139,769**	**65,542**	**(74,227)**	**(53%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	18,600	25,196	-	-	6,750	-	(6,750)	(100%)
420	Staff Travel	1,832	96	3,213	703	3	-	(3)	(100%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	14,124	34,478	9,316	28,677	51,997	178,158	126,161	243%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	4,914	12,000	7,965	9,258	36,481	-	(36,481)	(100%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**39,470**	**71,770**	**20,494**	**38,638**	**95,231**	**178,158**	**82,927**	**87%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**94,576**	**249,162**	**136,224**	**175,000**	**235,000**	**243,700**	**8,700**	**4%**
FUND TOTAL		**$ -**	**$ 1**	**$ (1)**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

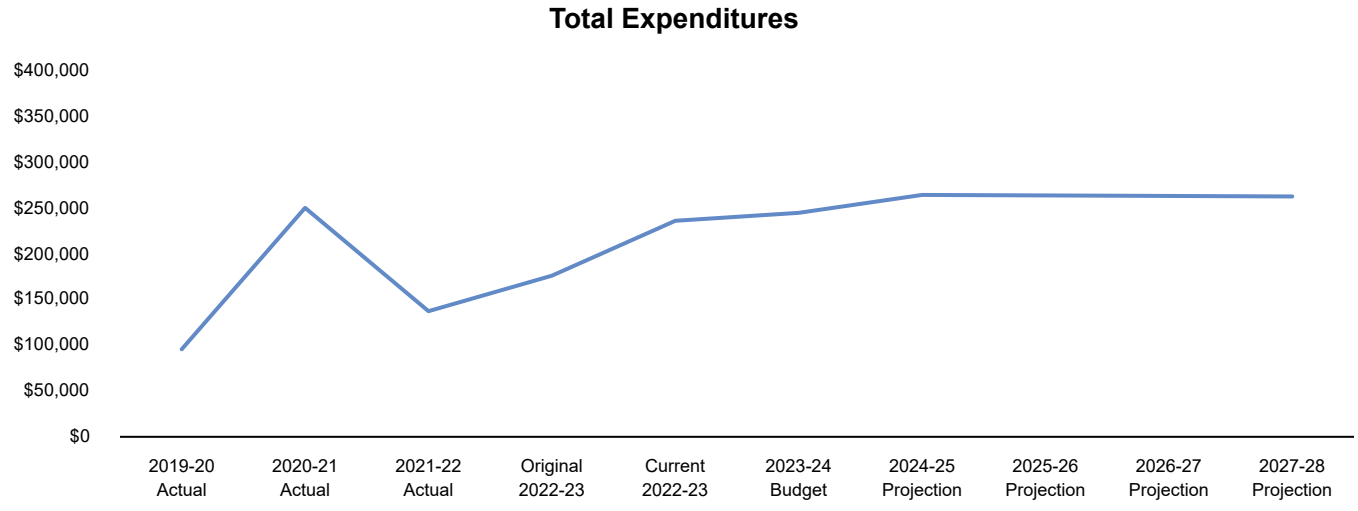
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**18,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	0.25	0.25	-	-	0.30	0.25	(0.05)	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	0.20	0.45	0.45	0.20	-	(0.20)	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**0.25**	**0.45**	**0.45**	**0.45**	**0.50**	**0.25**	**(0.25)**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	0.88	1.44	1.44	1.44	2.30	0.43	(1.87)	(81%)
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**0.88**	**1.44**	**1.44**	**1.44**	**2.30**	**0.43**	**(1.87)**	**(81%)**
STAFFING FTE TOTALS	**1.13**	**1.89**	**1.89**	**1.89**	**2.80**	**0.68**	**(2.12)**	**(76%)**

Assists identified schools in reaching their goals as a Title I Focus School in the areas of Leadership and staff development as well as implementing selected elements of the school's improvement plan.

Fund: 310 Title I-A Level II School Improvement **Location: 502 Federal Programs** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	243,700	263,267	262,718	262,159	261,589
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**243,700**	**263,267**	**262,718**	**262,159**	**261,589**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**243,700**	**263,267**	**262,718**	**262,159**	**261,589**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 26,871	$ -	$ -	$ -	$ -
320	Non-Certificated Salaries	14,080	15,090	15,314	15,543	15,774
360	Employee Benefits	24,591	26,811	28,956	31,272	33,774
	Total Personnel	**65,542**	**41,901**	**44,270**	**46,815**	**49,548**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	-	-	-	-	-
420	Staff Travel	-	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	178,158	205,691	202,773	199,669	196,366
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	-	-	-	-	-
495	Indirect Cost	-	15,675	15,675	15,675	15,675
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**178,158**	**221,366**	**218,448**	**215,344**	**212,041**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**243,700**	**263,267**	**262,718**	**262,159**	**261,589**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: FY 2025 by 8% then allocation is reduced by approximately 1% annually thereafter. Salaries and Benefits follow the same methodology as the 100 General Fund. Non-personnel line items reduced to balance.

Fund: 324 ESSER II COVID Relief **Location: 502 Federal Programs** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	-	1,941,684	7,962,463	5,931,834	5,931,834	-	(5,931,834)	(100%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**-**	**1,941,684**	**7,962,463**	**5,931,834**	**5,931,834**	**-**	**(5,931,834)**	**(100%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**-**	**1,941,684**	**7,962,463**	**5,931,834**	**5,931,834**	**-**	**(5,931,834)**	**(100%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ 169,223	$ 2,771,083	$ 1,991,679	$ 3,143,038	$ -	$ (3,143,038)	(100%)
320	Non-Certificated Salaries	-	20,364	369,922	-	226,759	-	(226,759)	(100%)
360	Employee Benefits	-	32,684	1,355,424	1,562,064	1,570,508	-	(1,570,508)	(100%)
	Total Personnel	**-**	**222,271**	**4,496,429**	**3,553,743**	**4,940,305**	**-**	**(4,940,305)**	**(100%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	-	200,184	141,371	123,946	-	(123,946)	(100%)
420	Staff Travel	-	-	3,918	-	53,927	-	(53,927)	(100%)
425	Student Travel	-	-	17,452	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	2,250	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	1,625,896	2,752,455	145,078	497,482	-	(497,482)	(100%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	19,505	1,272,015	2,379	-	(2,379)	(100%)
495	Indirect Cost	-	93,517	465,265	424,632	313,794	-	(313,794)	(100%)
510	Equipment Over $5,000	-	-	5,005	394,995	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**1,719,413**	**3,466,034**	**2,378,091**	**991,528**	**-**	**(991,528)**	**(100%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**-**	**1,941,684**	**7,962,463**	**5,931,834**	**5,931,833**	**-**	**(5,931,833)**	**(100%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ 1**	**$ -**	**$ (1)**	**(100%)**

FUND ADM ENROLLMENT & STAFFING FTE

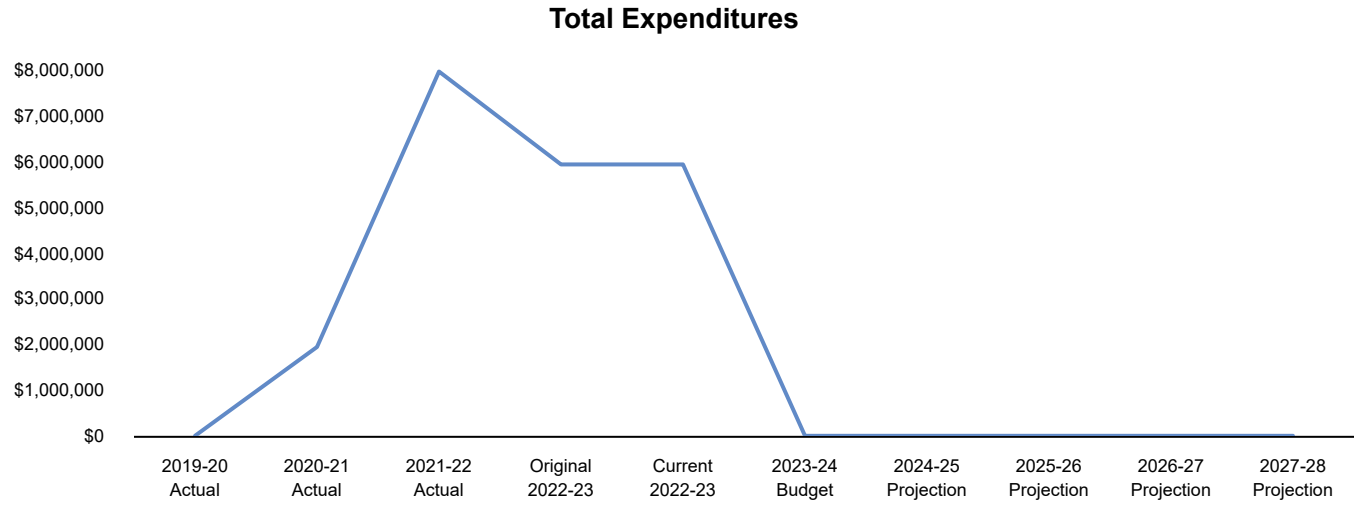
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**18,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	1.00	-	(1.00)	(100%)
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	26.39	15.89	39.89	29.50	-	(29.50)	(100%)
SPED Teacher	-	1.99	0.99	0.99	1.00	-	(1.00)	(100%)
Specialist - School	-	1.00	-	-	4.00	-	(4.00)	(100%)
Counselor	-	1.50	16.00	-	1.50	-	(1.50)	(100%)
Nurse	-	4.20	-	-	5.20	-	(5.20)	(100%)
Specialist - Department	-	3.75	1.00	-	1.00	-	(1.00)	(100%)
Total Certificated	**-**	**38.83**	**33.88**	**40.88**	**43.20**	**-**	**(43.20)**	**(100%)**
NON-CERTIFICATED FTE								
Director	-	-	-	-	1.00	-	(1.00)	(100%)
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	7.47	7.13	7.13	2.03	-	(2.03)	(100%)
Support Staff	-	-	0.10	0.10	-	-	-	-%
Custodial Staff	-	2.75	5.50	1.50	2.25	-	(2.25)	(100%)
Specialist - Department	-	-	-	-	1.00	-	(1.00)	(100%)
Total Non-Certificated	**-**	**10.22**	**12.73**	**8.73**	**6.28**	**-**	**(6.28)**	**(100%)**
STAFFING FTE TOTALS	**-**	**49.05**	**46.61**	**49.61**	**49.48**	**-**	**(49.48)**	**(100%)**

Funds provided to offset the additional necessary expenditures due to the public health emergency with respect to the Coronavirus through September 2023.

Fund: 324 ESSER II COVID Relief **Location: 502 Federal Programs** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	-	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**-**	**-**	**-**	**-**	**-**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**-**	**-**	**-**	**-**	**-**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-Certificated Salaries	-	-	-	-	-
360	Employee Benefits	-	-	-	-	-
	Total Personnel	**-**	**-**	**-**	**-**	**-**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	-	-	-	-	-
420	Staff Travel	-	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	-	-	-	-	-
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**-**	**-**	**-**	**-**	**-**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: One time funding for ESSER II Covid Relief will end in 2023-2024 with no projected future funding.

Fund: 325 APR: ESSER III **Location: 502 Federal Programs** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	-	-	12,083,636	8,104,569	8,104,569	16,724,598	8,620,029	106%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**-**	**-**	**12,083,636**	**8,104,569**	**8,104,569**	**16,724,598**	**8,620,029**	**106%**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**-**	**-**	**12,083,636**	**8,104,569**	**8,104,569**	**16,724,598**	**8,620,029**	**106%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ -	$ 7,307,644	$ 3,700,295	$ 3,273,326	$ 8,115,312	$ 4,841,986	148%
320	Non-Certificated Salaries	-	-	376,064	470,859	531,044	555,698	24,654	5%
360	Employee Benefits	-	-	3,274,318	2,287,707	2,230,699	4,463,941	2,233,242	100%
	Total Personnel	**-**	**-**	**10,958,026**	**6,458,861**	**6,035,069**	**13,134,951**	**7,099,882**	**118%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	-	70,700	116,482	50,640	140,000	89,360	176%
420	Staff Travel	-	-	4,674	40,000	26,117	-	(26,117)	(100%)
425	Student Travel	-	-	509	42,302	22,122	1,500	(20,622)	(93%)
430	Utilities	-	-	-	-	660	-	(660)	(100%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	156,852	65,000	249,422	-	(249,422)	(100%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	-	186,356	647,661	986,277	2,617,779	1,631,502	165%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	706,519	734,262	734,262	830,368	96,106	13%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**-**	**1,125,610**	**1,645,707**	**2,069,500**	**3,589,647**	**1,520,147**	**73%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**-**	**-**	**12,083,636**	**8,104,568**	**8,104,569**	**16,724,598**	**8,620,029**	**106%**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ 1**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

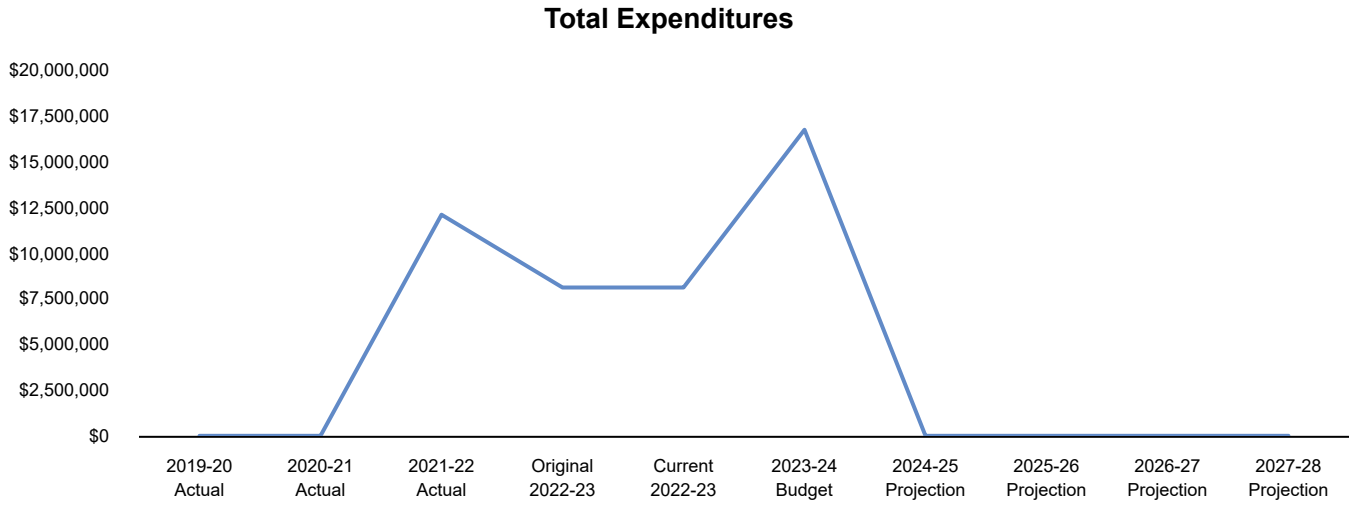
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**18,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	1.00	1.00	(100%)
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	85.97	162.97	42.33	73.83	31.50	74%
SPED Teacher	-	-	-	-	-	1.00	1.00	(100%)
Specialist - School	-	-	-	-	-	27.00	27.00	(100%)
Counselor	-	-	-	-	-	1.50	1.50	(100%)
Nurse	-	-	-	-	-	5.20	5.20	(100%)
Specialist - Department	-	-	0.61	0.61	-	1.00	1.00	(100%)
Total Certificated	**-**	**-**	**86.58**	**163.58**	**42.33**	**110.53**	**68.20**	**161%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	1.00	1.00	(100%)
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	10.88	16.32	10.34	10.16	(0.18)	(2%)
Support Staff	-	-	2.00	3.50	2.00	2.00	-	-%
Custodial Staff	-	-	2.00	3.50	2.00	4.25	2.25	113%
Specialist - Department	-	-	-	-	-	1.00	1.00	(100%)
Total Non-Certificated	**-**	**-**	**14.88**	**23.32**	**14.34**	**18.41**	**4.07**	**28%**
STAFFING FTE TOTALS	**-**	**-**	**101.46**	**186.90**	**56.67**	**128.94**	**72.27**	**128%**

Funds provided to offset the additional necessary expenditures due to the public health emergency with respect to the Coronavirus that are, or will be, incurred through September 30, 2024.

Fund: 325 APR: ESSER III **Location: 502 Federal Programs** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	16,724,598	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**16,724,598**	**-**	**-**	**-**	**-**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**16,724,598**	**-**	**-**	**-**	**-**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 8,115,312	$ -	$ -	$ -	$ -
320	Non-Certificated Salaries	555,698	-	-	-	-
360	Employee Benefits	4,463,941	-	-	-	-
	Total Personnel	**13,134,951**	**-**	**-**	**-**	**-**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	140,000	-	-	-	-
420	Staff Travel	-	-	-	-	-
425	Student Travel	1,500	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	2,617,779	-	-	-	-
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	-	-	-	-	-
495	Indirect Cost	830,368	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**3,589,647**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**16,724,598**	**-**	**-**	**-**	**-**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: One time funding for ESSER III Covid Relief will end in September 2024 with no projected future funding.

Fund: 349 Cares Act **Location: 502 Federal Programs** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	195,578	3,754,027	47,103	643	643	-	(643)	(100%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**195,578**	**3,754,027**	**47,103**	**643**	**643**	**-**	**(643)**	**(100%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**195,578**	**3,754,027**	**47,103**	**643**	**643**	**-**	**(643)**	**(100%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ 1,377,352	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	-	132,341	7,054	-	-	-	-	-%
360	Employee Benefits	-	733,508	648	-	-	-	-	-%
	Total Personnel	**-**	**2,243,201**	**7,702**	**-**	**-**	**-**	**-**	**-%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	23,754	330	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	11,818	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	665	2,211	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	151,891	1,327,480	36,646	612	612	-	(612)	(100%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	7,450	180,805	2,754	31	31	-	(31)	(100%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**195,578**	**1,510,826**	**39,400**	**643**	**643**	**-**	**(643)**	**(100%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**195,578**	**3,754,027**	**47,102**	**643**	**643**	**-**	**(643)**	**(100%)**
FUND TOTAL		**$ -**	**$ -**	**$ 1**	**$ -**	**$ -**	**$ -**	**-**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

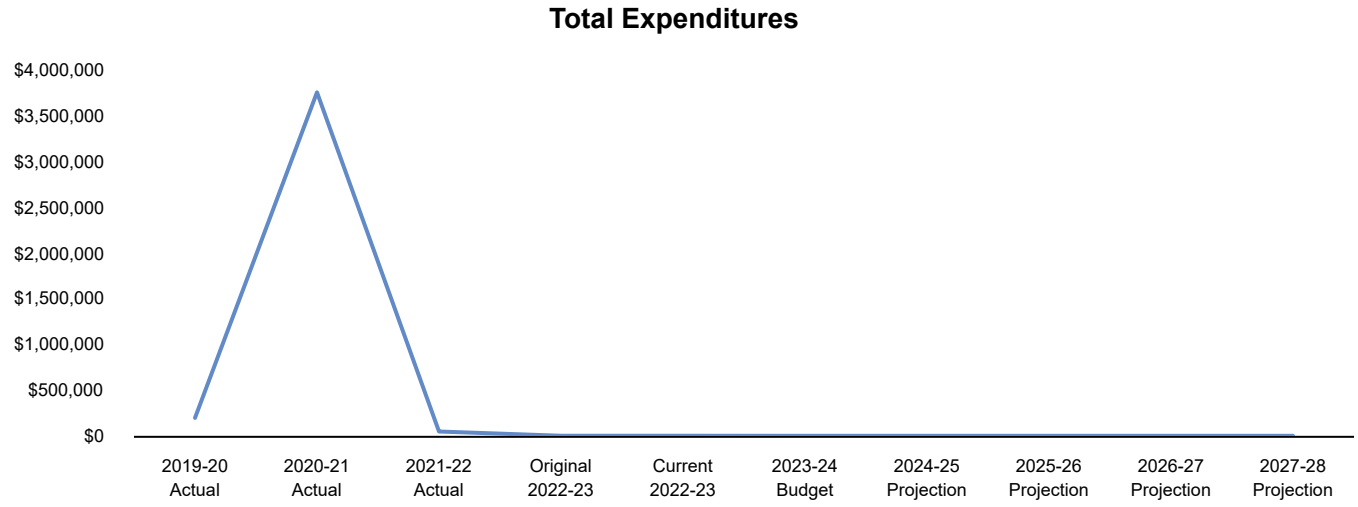
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**18,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	0.34	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**0.34**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**0.34**	**-**	**-**	**-**	**-**	**-%**

Funds provided to offset the additional necessary expenditures due to the public health emergency with respect to the Coronavirus through Sepetember 2022

Fund: 349 Cares Act **Location: 502 Federal Programs** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	-	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**-**	**-**	**-**	**-**	**-**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**-**	**-**	**-**	**-**	**-**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-Certificated Salaries	-	-	-	-	-
360	Employee Benefits	-	-	-	-	-
	Total Personnel	**-**	**-**	**-**	**-**	**-**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	-	-	-	-	-
420	Staff Travel	-	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	-	-	-	-	-
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**-**	**-**	**-**	**-**	**-**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: One time funding for Cares Act ended in 2022-2023 with no projected future funding.

Fund: 352 Indian Education **Location: 502 Federal Programs** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	527,147	638,599	507,149	681,528	681,528	634,802	(46,726)	(7%)
150	Federal Revenue Thru State	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**527,147**	**638,599**	**507,149**	**681,528**	**681,528**	**634,802**	**(46,726)**	**(7%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**527,147**	**638,599**	**507,149**	**681,528**	**681,528**	**634,802**	**(46,726)**	**(7%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 270,271	$ 320,320	$ 237,237	$ 238,220	$ 273,062	$ 77,407	$ (195,655)	(72%)
320	Non-Certificated Salaries	52,850	46,031	35,366	106,444	105,151	249,447	144,296	137%
360	Employee Benefits	146,415	172,023	127,530	210,468	176,736	210,543	33,807	19%
	Total Personnel	**469,536**	**538,374**	**400,133**	**555,132**	**554,949**	**537,397**	**(17,552)**	**(3%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	17,760	29,400	9,750	45,365	31,891	3,000	(28,891)	(91%)
420	Staff Travel	234	87	3,259	4,500	515	-	(515)	(100%)
425	Student Travel	-	-	1,018	3,000	900	-	(900)	(100%)
430	Utilities	-	1,252	70	3,500	500	500	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	178	893	2,645	2,000	600	2,000	1,400	233%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	19,359	38,600	60,993	33,832	57,542	57,913	371	1%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	250	550	500	(50)	(9%)
495	Indirect Cost	20,080	29,993	29,282	33,948	34,081	33,493	(588)	(2%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**57,611**	**100,225**	**107,017**	**126,395**	**126,579**	**97,406**	**(29,173)**	**(23%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**527,147**	**638,599**	**507,150**	**681,527**	**681,528**	**634,803**	**(46,725)**	**(7%)**
FUND TOTAL		**$ -**	**$ -**	**$ (1)**	**$ 1**	**$ -**	**$ (1)**	**$ (1)**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

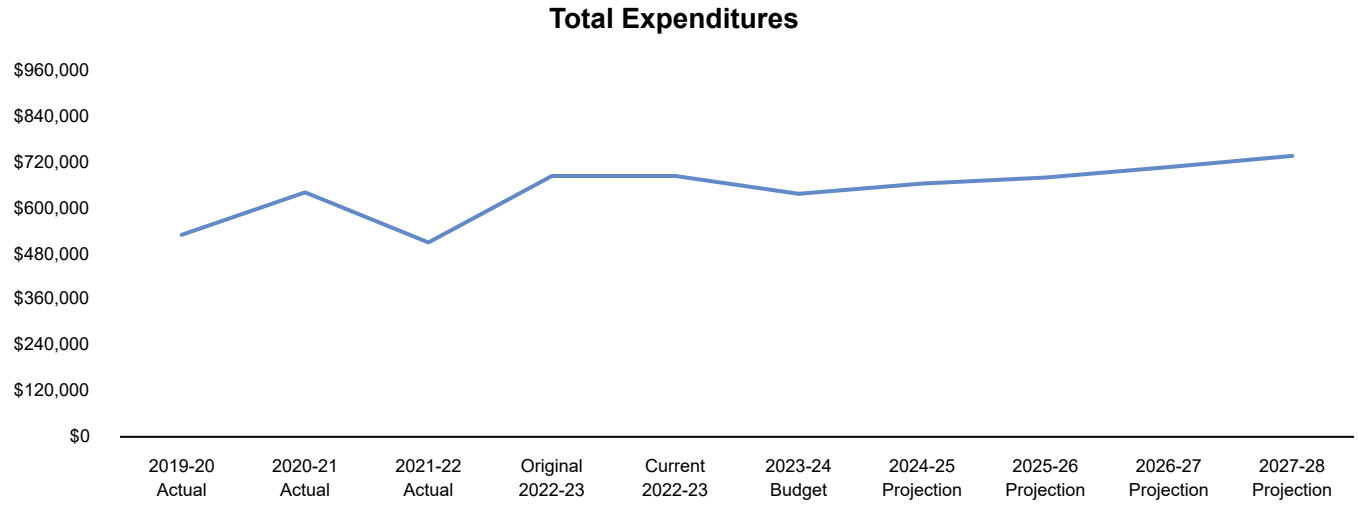
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**18,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	0.10	0.20	-	0.15	0.15	-	-%
Administrator	-	-	-	0.10	-	-	-	-%
Classroom Teacher	3.00	1.25	1.50	1.50	2.75	0.50	(2.25)	(82%)
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	1.15	1.40	-	0.25	0.25	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	0.40	0.20	-	0.70	2.63	1.13	(1.50)	(57%)
Total Certificated	**3.40**	**2.70**	**3.10**	**2.30**	**5.78**	**2.03**	**(3.75)**	**(65%)**
NON-CERTIFICATED FTE								
Director	-	-	-	-	0.15	0.15	-	-%
Supervisor	-	-	-	-	-	2.35	2.35	(100%)
Instructional Aide	0.25	0.44	0.44	0.44	1.75	2.00	0.25	14%
Support Staff	0.50	-	0.40	0.40	0.40	0.40	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	0.40	-	-	2.63	1.13	(1.50)	(57%)
Total Non-Certificated	**0.75**	**0.84**	**0.84**	**0.84**	**4.93**	**6.03**	**1.10**	**22%**
STAFFING FTE TOTALS	**4.15**	**3.54**	**3.94**	**3.14**	**10.71**	**8.06**	**(2.65)**	**(25%)**

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

Fund: 352 Indian Education **Location: 502 Federal Programs** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	634,802	661,655	677,484	704,928	734,177
150	Federal Revenue Thru State	-	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**634,802**	**661,655**	**677,484**	**704,928**	**734,177**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**634,802**	**661,655**	**677,484**	**704,928**	**734,177**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 77,407	$ 114,324	$ 116,610	$ 118,943	$ 121,322
320	Non-Certificated Salaries	249,447	252,808	256,600	260,449	264,356
360	Employee Benefits	210,543	246,084	265,771	287,033	309,996
	Total Personnel	**537,397**	**613,216**	**638,981**	**666,425**	**695,674**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	3,000	-	-	-	-
420	Staff Travel	-	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	500	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	2,000	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	57,913	9,936	-	-	-
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	500	-	-	-	-
495	Indirect Cost	33,493	38,503	38,503	38,503	38,503
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**97,406**	**48,439**	**38,503**	**38,503**	**38,503**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**634,803**	**661,655**	**677,484**	**704,928**	**734,177**
FUND TOTAL		**$ (1)**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: PAC communicated they want to pay for more tutors (non-certificated staff) and less discretionary. In FY2024-28 increased allocation by approximately 4%. Certificated staff salary increases by 2%, non-certificated staff salary by 1.5%, and benefits by 8% each year. Non-personnel expenditures removed to allow for increases staffing.

Fund: 376 Indian Education **Location: 502 Federal Programs** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	285,998	128,845	(157,153)	(55%)
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	42,406	27,067	16,069	8,930	8,930	-	(8,930)	(100%)
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**42,406**	**27,067**	**16,069**	**8,930**	**294,928**	**128,845**	**(166,083)**	**(56%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**42,406**	**27,067**	**16,069**	**8,930**	**294,928**	**128,845**	**(166,083)**	**(56%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 28,921	$ 17,798	$ 10,164	$ -	$ 101,643	$ -	$ (101,643)	(100%)
320	Non-Certificated Salaries	4,960	3,969	2,217	-	87,728	79,475	(8,253)	(9%)
360	Employee Benefits	5,863	4,028	2,385	-	62,943	49,370	(13,573)	(22%)
	Total Personnel	**39,744**	**25,795**	**14,766**	**-**	**252,314**	**128,845**	**(123,469)**	**(49%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	1,999	68	-	8,458	42,615	-	(42,615)	(100%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	663	1,204	1,302	472	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**2,662**	**1,272**	**1,302**	**8,930**	**42,615**	**-**	**(42,615)**	**(100%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**42,406**	**27,067**	**16,068**	**8,930**	**294,929**	**128,845**	**(166,084)**	**(56%)**
FUND TOTAL		**$ -**	**$ -**	**$ 1**	**$ -**	**$ (1)**	**$ -**	**$ 1**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

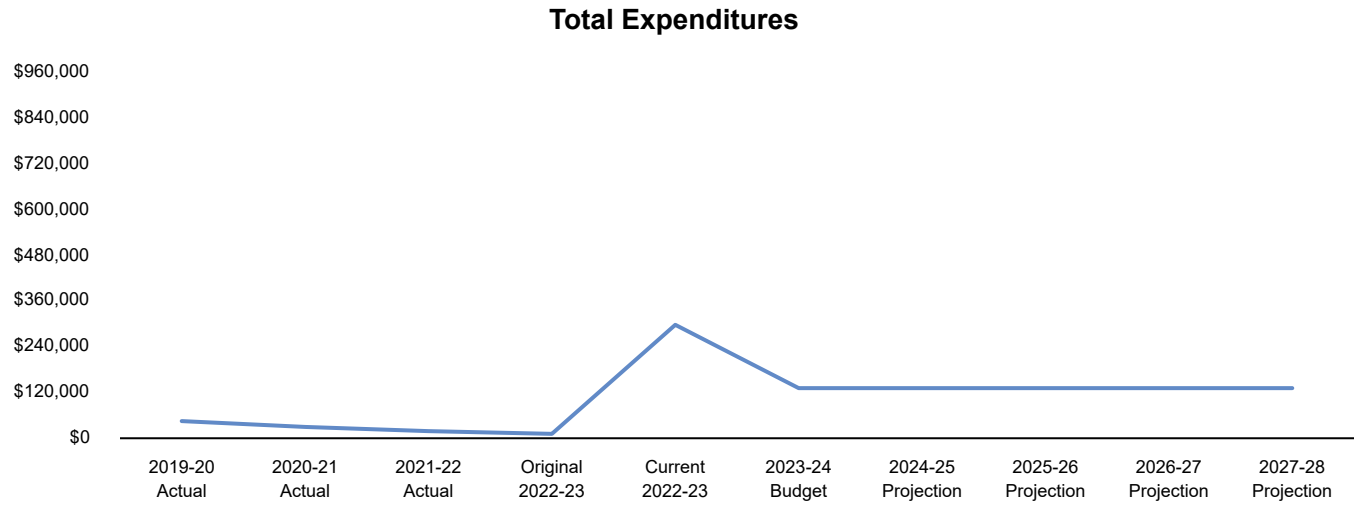
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**18,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	0.49	0.49	-	(0.49)	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**0.49**	**0.49**	**-**	**(0.49)**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	1.00	1.00	1.00	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**1.00**	**1.00**	**1.00**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**1.49**	**1.49**	**1.00**	**(0.49)**	**(33%)**

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

Fund: 376 Indian Education **Location: 502 Federal Programs** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	128,845	128,843	128,843	128,843	128,843
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	-	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**128,845**	**128,843**	**128,843**	**128,843**	**128,843**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**128,845**	**128,843**	**128,843**	**128,843**	**128,843**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-Certificated Salaries	79,475	79,474	79,474	79,474	79,474
360	Employee Benefits	49,370	49,369	49,369	49,369	49,369
	Total Personnel	**128,845**	**128,843**	**128,843**	**128,843**	**128,843**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	-	-	-	-	-
420	Staff Travel	-	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	-	-	-	-	-
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**128,845**	**128,843**	**128,843**	**128,843**	**128,843**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: Maintained with a status quo allocation. Any additional staffing costs to maintain current FTE are allocated to other funds as allowable.

Fund: 395 Renewal and Replacement Fund **Location: 501 District Wide** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ 1,650,000	$ 1,767,415	$ 1,767,415	$ 1,456,870	$ (310,545)	(18%)
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	13,481	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**-**	**-**	**1,663,481**	**1,767,415**	**1,767,415**	**1,456,870**	**(310,545)**	**(18%)**
015	Budgeted Use Of Fund Balance	-	-	-	2,923,092	1,269,842	5,836,685	4,566,843	360%
Total Revenues		**-**	**-**	**1,663,481**	**4,690,507**	**3,037,257**	**7,293,555**	**4,256,298**	**140%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ 54,738	$ 67,459	$ 26,947	$ 50,664	$ 8,835	$ (41,829)	(83%)
320	Non-Certificated Salaries	-	22,460	51,965	29,598	54,637	-	(54,637)	(100%)
360	Employee Benefits	-	10,181	16,486	8,503	15,769	1,475	(14,294)	(91%)
	Total Personnel	**-**	**87,379**	**135,910**	**65,048**	**121,070**	**10,310**	**(110,760)**	**(91%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	12,351	28,391	50,138	178,033	81,063	(96,970)	(54%)
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	932,644	353,227	932,703	2,775,354	1,966,250	(809,104)	(29%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	1,446,168	753,768	3,088,445	2,179,845	4,175,927	1,996,082	92%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	30	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	10,104	-	554,173	777,344	1,060,005	282,661	36%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**2,401,267**	**1,135,416**	**4,625,459**	**5,910,576**	**7,283,245**	**1,372,669**	**23%**
250	Transfer From Other Funds	-	(3,411,187)	(10,400,000)	-	(3,148,088)	-	3,148,088	-%
550	Transfer To Other Funds	-	-	-	-	153,699	-	(153,699)	(100%)
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
		-	-	-	-	-	-	-	-%
		-	-	-	-	-	-	-	-%
Total Expenditures		**-**	**(922,541)**	**(9,128,674)**	**4,690,507**	**3,037,257**	**7,293,555**	**4,256,298**	**140%**
FUND TOTAL		**$ -**	**$ 922,541**	**$ 10,792,155**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

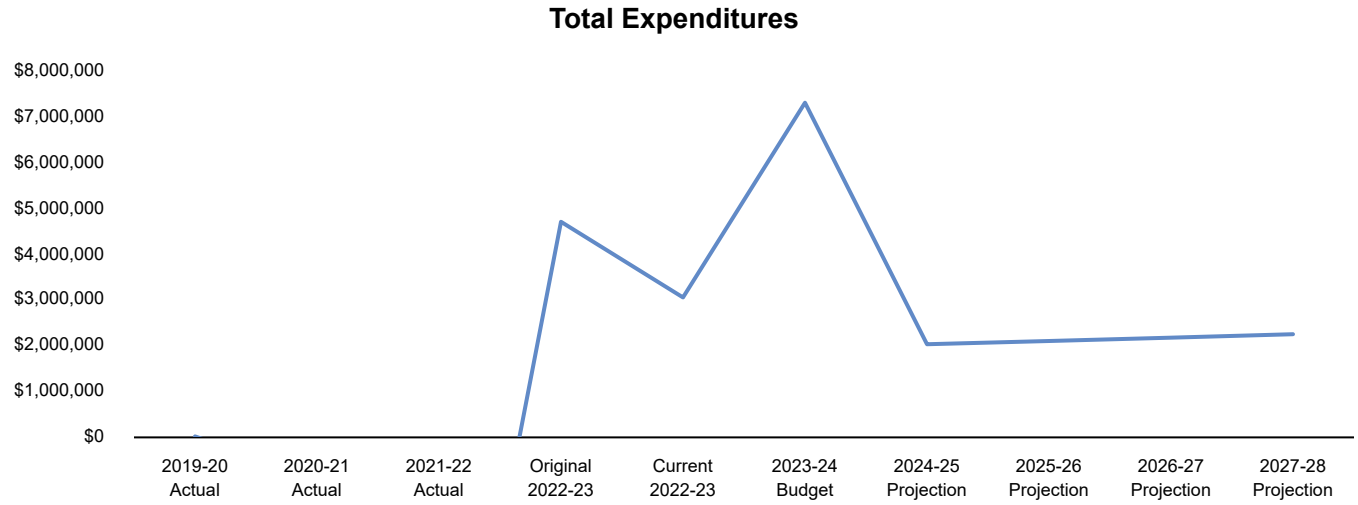
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**18,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

Funds used by the District to report on project costs that do not qualify for capitalization.

Fund: 395 Renewal and Replacement Fund **Location: 501 District Wide** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ 1,456,870	$ 2,014,277	$ 2,084,777	$ 2,157,744	$ 2,233,265
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	-	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**1,456,870**	**2,014,277**	**2,084,777**	**2,157,744**	**2,233,265**
015	Budgeted Use Of Fund Balance	5,836,685	-	-	-	-
	Total Revenues	**7,293,555**	**2,014,277**	**2,084,777**	**2,157,744**	**2,233,265**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 8,835	$ -	$ -	$ -	$ -
320	Non-Certificated Salaries	-	-	-	-	-
360	Employee Benefits	1,475	-	-	-	-
	Total Personnel	**10,310**	**-**	**-**	**-**	**-**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	81,063	-	-	-	-
420	Staff Travel	-	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	1,966,250	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	4,175,927	2,014,277	2,084,777	2,157,744	2,233,265
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	1,060,005	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**7,283,245**	**2,014,277**	**2,084,777**	**2,157,744**	**2,233,265**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total Expenditures	**7,293,555**	**2,014,277**	**2,084,777**	**2,157,744**	**2,233,265**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: Use of fund balance is allocated for on-going District wide projects. 1.5% of the local appropriation is allocated to classroom technology refresh.

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Debt Service Fund

Fund: 400 Debt Service **Location: 078 Fronteras Spanish Immersion Charter** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUE FROM LOCAL SOURCES:									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	-	-	-	-	-	-	-	-%
	Total Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	120	300	300	300	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	-	-	-	-	-	-	-%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	156,036	161,787	-	167,750	167,750	167,750	(167,750)	(100%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	237,264	231,513	206,979	225,550	225,550	225,550	-	-%
533	Principal On Long Term Debt	-	-	186,321	-	-	-	167,750	(100%)
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**393,300**	**393,300**	**393,420**	**393,600**	**393,600**	**393,600**	**-**	**-%**
250	Transfer From Other Funds	(498,727)	(393,600)	(570,469)	(393,600)	(393,600)	(393,600)	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**(105,427)**	**(300)**	**(177,049)**	**-**	**-**	**-**	**-**	**-%**
FUND TOTAL		**$ 105,427**	**$ 300**	**$ 177,049**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

ADM ENROLLMENT & STAFFING FTE SUMMARY

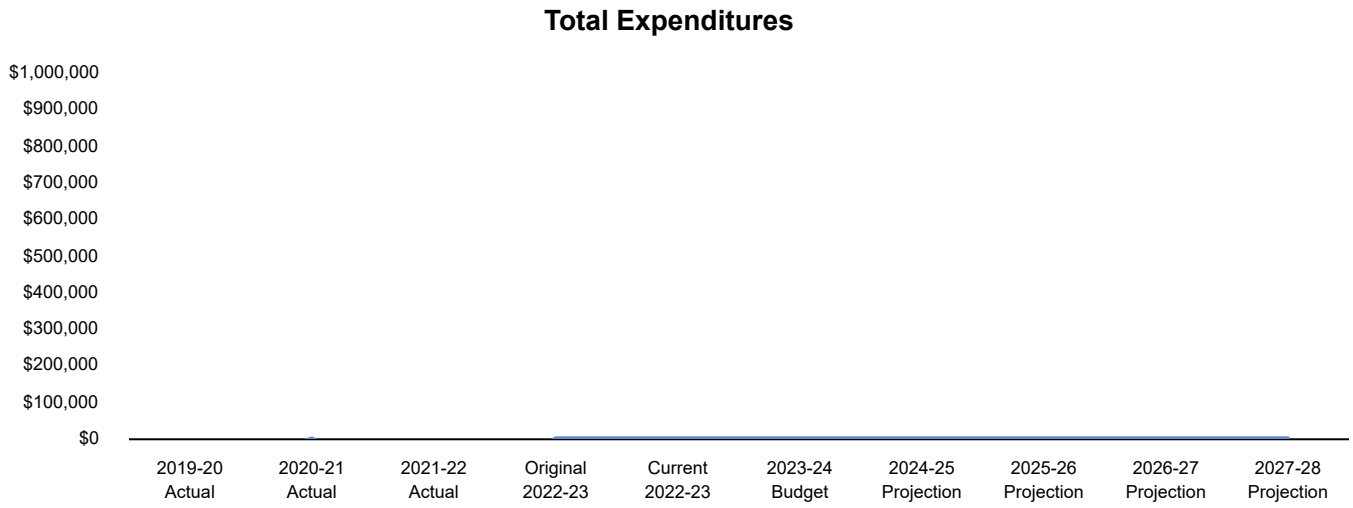
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - Schools	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

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

Fund: 400 Debt Service **Location: 078 Fronteras Spanish Immersion Charter** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUE FROM LOCAL SOURCES:						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	-	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**-**	**-**	**-**	**-**	**-**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**-**	**-**	**-**	**-**	**-**
PERSONNEL EXPENDITURE						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-Certificated Salaries	-	-	-	-	-
360	Employee Benefits	-	-	-	-	-
	Total Personnel	**-**	**-**	**-**	**-**	**-**
NON-PERSONNEL EXPENSES						
410	Professional & Technical Services	-	-	-	-	-
420	Staff Travel	-	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	300	300	300	300	300
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	-	-	-	-	-
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
500	Capital Outlay	167,750	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	225,550	219,368	212,959	206,313	199,423
533	Principal On Long Term Debt	-	173,932	180,341	186,987	193,877
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**393,600**	**393,600**	**393,600**	**393,600**	**393,600**
250	Transfer From Other Funds	(393,600)	(393,600)	(393,600)	(393,600)	(393,600)
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**-**	**-**	**-**	**-**	**-**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: Maintain current revenues and expenditures for duration of debt. Principal on Long-Term Debt increases by 3.685% annually and interest has a corresponding reduction.

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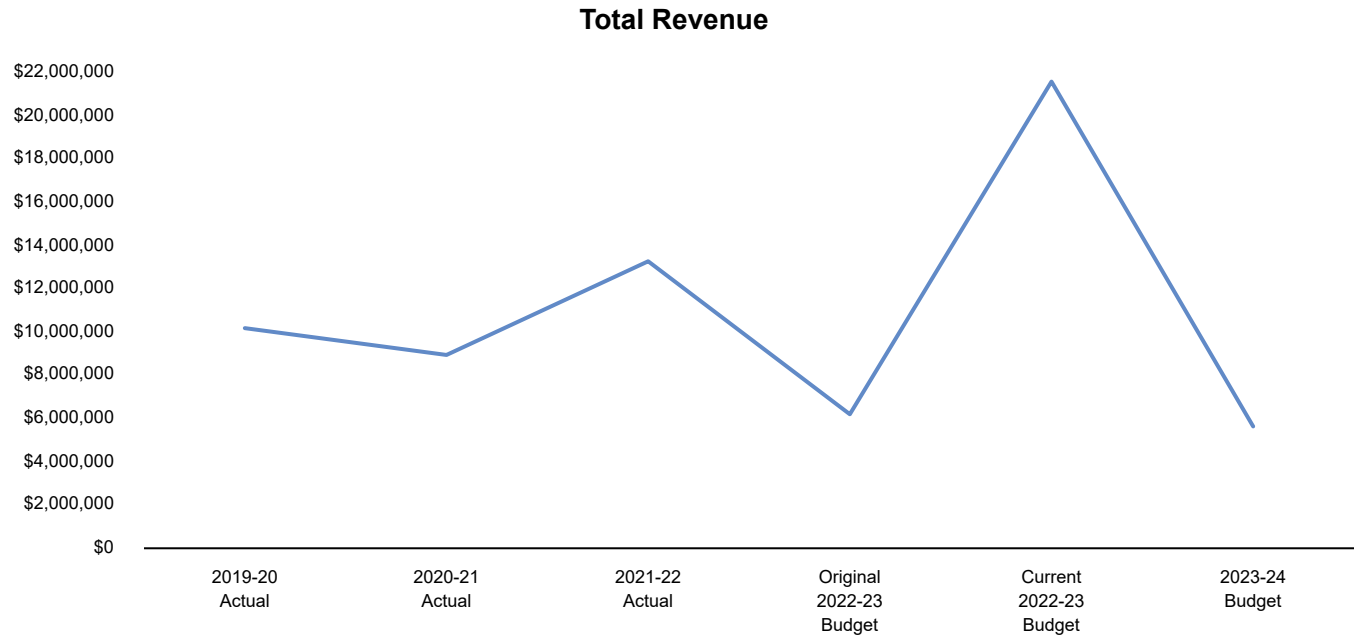
Capital Improvement Funds

Fund: Capital Projects Funds Summary **Location: 501 District Wide** **Date: 6/7/2023**

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUE FROM LOCAL SOURCES:									
011	Borough Appropriation	$ 463,432	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	2,822	-	27,736	2,472,264	3,972,264	1,424,709	(2,547,555)	(64%)
	Total Local Source Revenue	**466,254**	**-**	**27,736**	**2,472,264**	**3,972,264**	**1,424,709**	**(2,547,555)**	**(64%)**
REVENUE FROM STATE SOURCES:									
050	State Foundation Program	-	-	-	-	-	-	-	-%
056	TRS On-Behalf Of Revenue	-	-	-	-	-	-	-	-%
057	PERS On-Behalf-Of Revenue	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	17,226	54,807	-	-	-	-	-	-%
	Total State Source Revenue	**17,226**	**54,807**	**-**	**-**	**-**	**-**	**-**	**-%**
REVENUE FROM FEDERAL SOURCES:									
047	E Rate Reimbursement	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	35,753	-	-	-	-	-	-%
	Total Federal Source Revenue	**-**	**35,753**	**-**	**-**	**-**	**-**	**-**	**-%**
APPROPRIATIONS & TRANSFERS:									
015	Budgeted Use Of Fund Balance	-	-	-	3,676,675	14,152,175	4,161,513	(9,990,662)	(71%)
250	Transfer From Other Funds	9,645,050	8,798,527	13,190,313	-	3,397,873	-	(3,397,873)	(100%)
	Total Appropriations & Transfers	**9,645,050**	**8,798,527**	**13,190,313**	**3,676,675**	**17,550,048**	**4,161,513**	**(13,388,535)**	**(76%)**
REVENUE TOTAL		**$ 10,128,530**	**$ 8,889,087**	**$ 13,218,049**	**$ 6,148,939**	**$ 21,522,312**	**$ 5,586,222**	**$ (15,936,090)**	**(74%)**

Capital Projects Funds are used to account for all resources acquiring capital faculties including real property, initial equipment, additions and major repairs or improvements to facilities. With the exception of the Houston High School project, all projects are funded by other District designated resources.



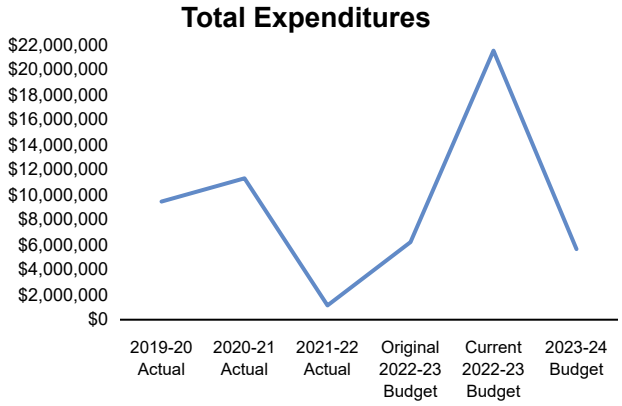
Fund: Capital Projects Funds Expenditure Summary **Location: 501 District Wide** **Date: 6/7/2023**

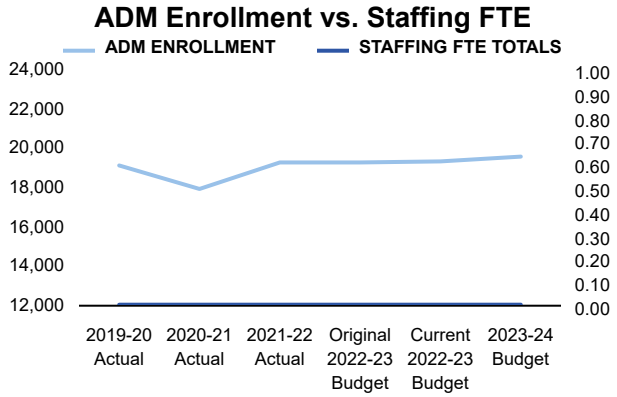
EXPENDITURES SUMMARY

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 58,732	$ 350	$ 1,772	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	26,470	-	-	-	-	-	-	-%
360	Employee Benefits	17,429	6	278	-	-	-	-	-%
	Total Personnel	**102,631**	**356**	**2,050**	**-**	**-**	**-**	**-**	**-%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	219,369	74,607	214,261	2,044,011	3,319,757	1,230,876	(2,088,881)	(63%)
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	2,250	-	-	-	-	-	-	-%
440	Purchased Services	2,320,267	1,120,353	141,091	1,205,876	3,729,303	2,850,488	(878,815)	(24%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	524,023	49,206	47,162	2,007,382	2,679,382	732,233	(1,947,149)	(73%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	971	-	-	15,000	8,579	(6,421)	(43%)
495	Indirect Cost	-	986	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	336,540	141,441	158,925	891,670	1,078,870	764,046	(314,824)	(29%)
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	501,834	-	200,000	-	(200,000)	(100%)
	Total Non-Personnel	**3,402,449**	**1,387,564**	**1,063,273**	**6,148,939**	**11,022,312**	**5,586,222**	**(5,436,090)**	**(49%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	3,883,531	-	-	10,500,000	-	(10,500,000)	(100%)
560	Transfer To Other Governmental Units	5,900,000	6,000,000	-	-	-	-	-	-%
TOTAL EXPENDITURES		**$ 9,405,080**	**$ 11,271,451**	**$ 1,065,323**	**$ 6,148,939**	**$ 21,522,312**	**$ 5,586,222**	**$ (15,936,090)**	**(74%)**

ADM ENROLLMENT & STAFFING FTE SUMMARY

ADM ENROLLMENT	**19,080.25**	**17,885.13**	**19,233.00**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - Schools	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**





Fund: 244 MSBSD Direct Large Legislative Grants **Location: 501 District Wide** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	17,226	42,889	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**17,226**	**42,889**	**-**	**-**	**-**	**-**	**-**	**-%**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**17,226**	**42,889**	**-**	**-**	**-**	**-**	**-**	**-%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 1,400	$ 350	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	43	6	-	-	-	-	-	-%
	Total Personnel	**1,443**	**356**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	(299)	41,399	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	16,082	148	-	-	-	-	-	-%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	986	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**15,783**	**42,533**	**-**	**-**	**-**	**-**	**-**	**-%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
	Total Expenditures	**17,226**	**42,889**	**-**	**-**	**-**	**-**	**-**	**-%**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

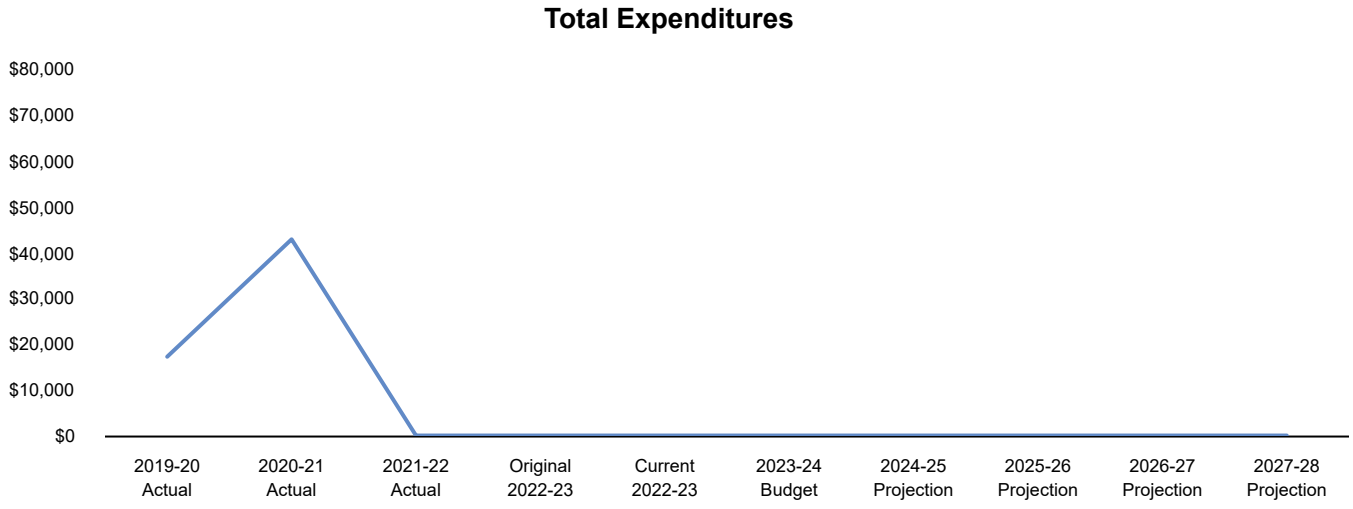
ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - Schools	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

Funds set aside by the State Legislature in the States Capital Budget for communities and organizations for identified purposes in amounts greater than $300,000. Any funds expended in this fund are considered under the jurisdiction of the District.

Fund: 244 MSBSD Direct Large Legislative Grants **Location: 501 District Wide** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**-**	**-**	**-**	**-**	**-**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
Total Revenue		**-**	**-**	**-**	**-**	**-**
PERSONNEL EXPENDITURE						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-Certificated Salaries	-	-	-	-	-
360	Employee Benefits	-	-	-	-	-
	Total Personnel	**-**	**-**	**-**	**-**	**-**
NON-PERSONNEL EXPENDITURE						
410	Professional & Technical Services	-	-	-	-	-
420	Staff Travel	-	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	-	-	-	-	-
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**-**	**-**	**-**	**-**	**-**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: The District currently does not have any funds or project any future funding from the State. Future funding may be set aside by the State Legislature in the States Capital Budget for communities and organizations for identified purposes in amounts greater than $300,000. Any resources expended in this fund are considered under the jurisdiction of the District.

Fund: 500 Capital Improvement Plan Fund (Cip) **Location: 501 District Wide** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
015	Budgeted Use Of Fund Balance	-	-	-	3,676,675	14,152,175	4,161,513	(9,990,662)	(71%)
Total Revenues		**-**	**-**	**-**	**3,676,675**	**14,152,175**	**4,161,513**	**(9,990,662)**	**(71%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ -	$ 1,772	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	-	-	277	-	-	-	-	-%
	Total Personnel	**-**	**-**	**2,049**	**-**	**-**	**-**	**-**	**-%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	33,208	186,525	1,944,011	2,894,757	808,788	(2,085,969)	(72%)
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	1,120,351	141,091	1,133,612	3,332,039	2,715,771	(616,268)	(18%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	49,058	47,162	7,382	29,382	28,278	(1,104)	(4%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	971	-	-	15,000	8,579	(6,421)	(43%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	93,771	158,925	591,670	578,870	600,097	21,227	-4%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	501,833	-	200,000	-	(200,000)	(100%)
	Total Non-Personnel	**-**	**1,297,359**	**1,035,536**	**3,676,675**	**7,050,048**	**4,161,513**	**(2,888,535)**	**(41%)**
250	Transfer From Other Funds	-	(8,798,527)	(13,190,313)	-	(3,397,873)	-	3,397,873	-%
550	Transfer To Other Funds	-	147,052	-	-	10,500,000	-	(10,500,000)	(100%)
560	Transfer To Other Governmental Units	-	6,000,000	-	-	-	-	-	-%
	Total Expenditures	**-**	**(1,354,116)**	**(12,152,728)**	**3,676,675**	**14,152,175**	**4,161,513**	**(9,990,662)**	**(71%)**
FUND TOTAL		**$ -**	**$ 1,354,116**	**$ 12,152,728**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

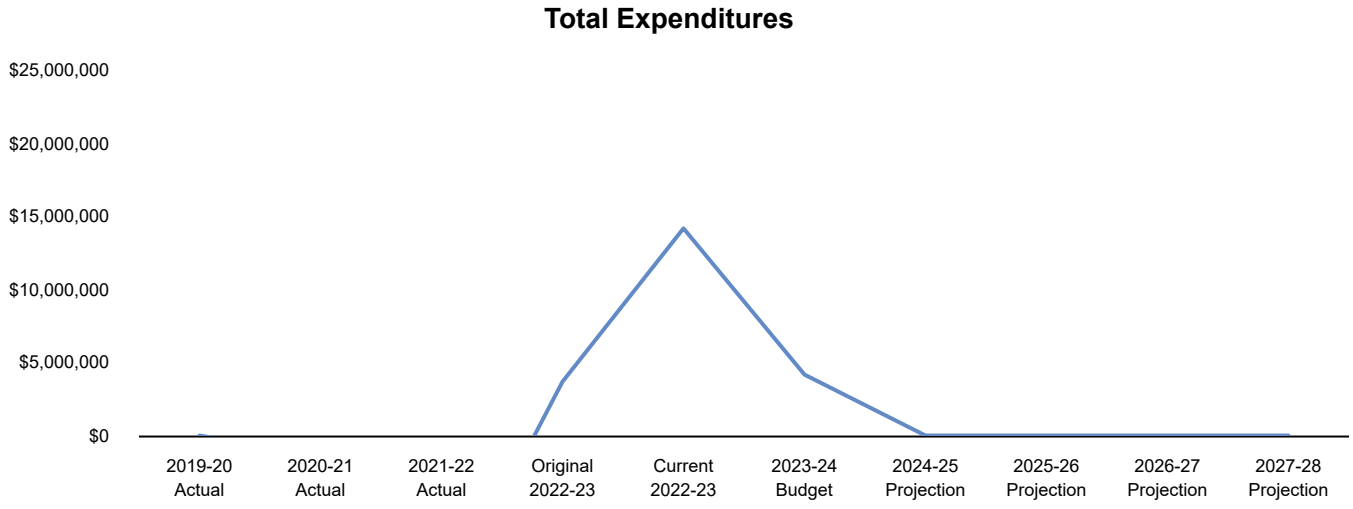
ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - Schools	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

District 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 are funded by other District designated funds.

Fund: 500 Capital Improvement Plan Fund (Cip) **Location: 501 District Wide** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**-**	**-**	**-**	**-**	**-**
015	Budgeted Use Of Fund Balance	4,161,513	-	-	-	-
Total Revenue		**4,161,513**	**-**	**-**	**-**	**-**
PERSONNEL EXPENDITURE						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-Certificated Salaries	-	-	-	-	-
360	Employee Benefits	-	-	-	-	-
	Total Personnel	**-**	**-**	**-**	**-**	**-**
NON-PERSONNEL EXPENDITURE						
410	Professional & Technical Services	808,788	-	-	-	-
420	Staff Travel	-	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	2,715,771	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	28,278	-	-	-	-
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	8,579	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	600,097	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**4,161,513**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**4,161,513**	**-**	**-**	**-**	**-**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: Budgets at the start of each Fiscal Year are based on the available carryover from the prior year. All projects within this fund are funded by other District designated resources. If funds are not available, they are not allocated for these projects.

Fund: 503 Small Legislative Grants **Location: 501 District Wide** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	27,736	2,472,264	3,972,264	1,424,709	(2,547,555)	(64.13%)
	Total Revenues	**-**	**-**	**27,736**	**2,472,264**	**3,972,264**	**1,424,709**	**(2,547,555)**	**(64.13%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**-**	**-**	**27,736**	**2,472,264**	**3,972,264**	**1,424,709**	**(2,547,555)**	**(64.13%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	-	-	-	-	-	-	-	-%
	Total Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	-	27,736	100,000	425,000	422,088	(2,912)	(0.69%)
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	72,264	397,264	134,717	(262,547)	(66.09%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	-	-	2,000,000	2,650,000	703,955	(1,946,045)	(73.44%)
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	300,000	500,000	163,949	(336,051)	(67.21%)
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**-**	**27,736**	**2,472,264**	**3,972,264**	**1,424,709**	**(2,547,555)**	**(64.13%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
	Total Expenditures	**-**	**-**	**27,736**	**2,472,264**	**3,972,264**	**1,424,709**	**(2,547,555)**	**(64.13%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

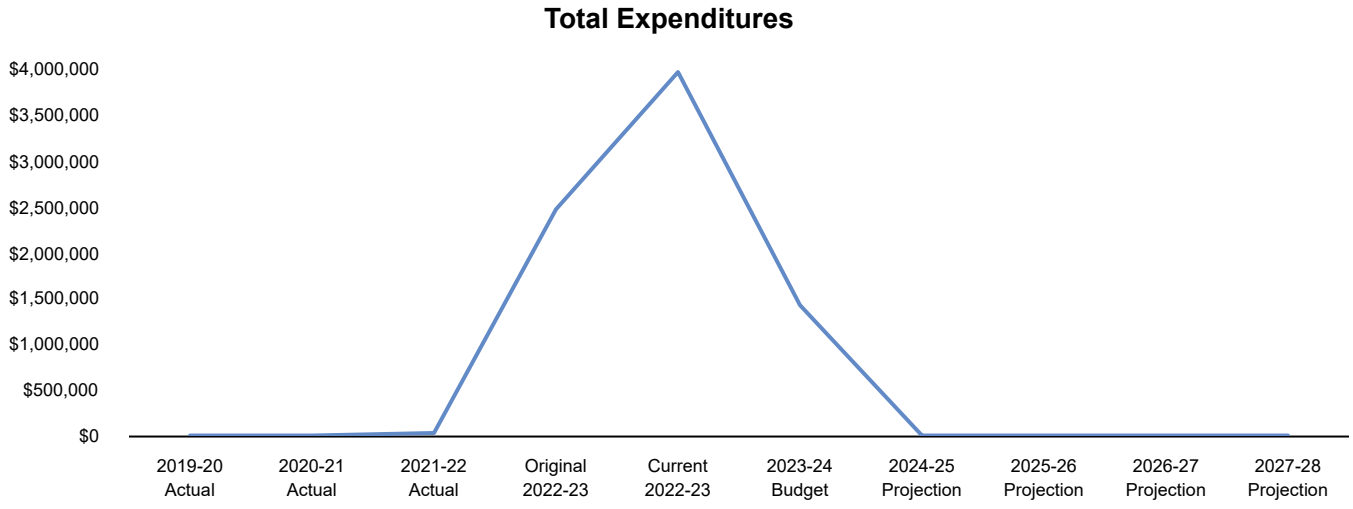
ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - Schools	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

Funds set aside by the State Legislature in the States Capital Budget for communities and organizations for identified purposes specific to capital improvements in amounts less than $300,000. Any funds expended in this fund are considered under the jurisdiction of the Borough and are submitted for full reimbursement.

Fund: 503 Small Legislative Grants **Location: 501 District Wide** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	1,424,709	-	-	-	-
	Total Revenues	**1,424,709**	**-**	**-**	**-**	**-**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
Total Revenue		**1,424,709**	**-**	**-**	**-**	**-**
PERSONNEL EXPENDITURE						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-Certificated Salaries	-	-	-	-	-
360	Employee Benefits	-	-	-	-	-
	Total Personnel	**-**	**-**	**-**	**-**	**-**
NON-PERSONNEL EXPENDITURE						
410	Professional & Technical Services	422,088	-	-	-	-
420	Staff Travel	-	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	134,717	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	703,955	-	-	-	-
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	163,949	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**1,424,709**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**1,424,709**	**-**	**-**	**-**	**-**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: This fund was created for Small Legislative Grants for specific projects. After FY 2024 there are no more anticipated additional projects, so no future funding is projected. Any resources expended in this fund are considered under the jurisdiction of the District.

Fund: 506 Bond Reimbursement **Location: 501 District Wide** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	2,822	-	-	-	-	-	-	-%
	Total Revenues	**2,822**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**2,822**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	-	-	-	-	-	-	-	-%
	Total Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	2,822	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	-	-	-	-	-	-	-%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**2,822**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
	Total Expenditures	**2,822**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

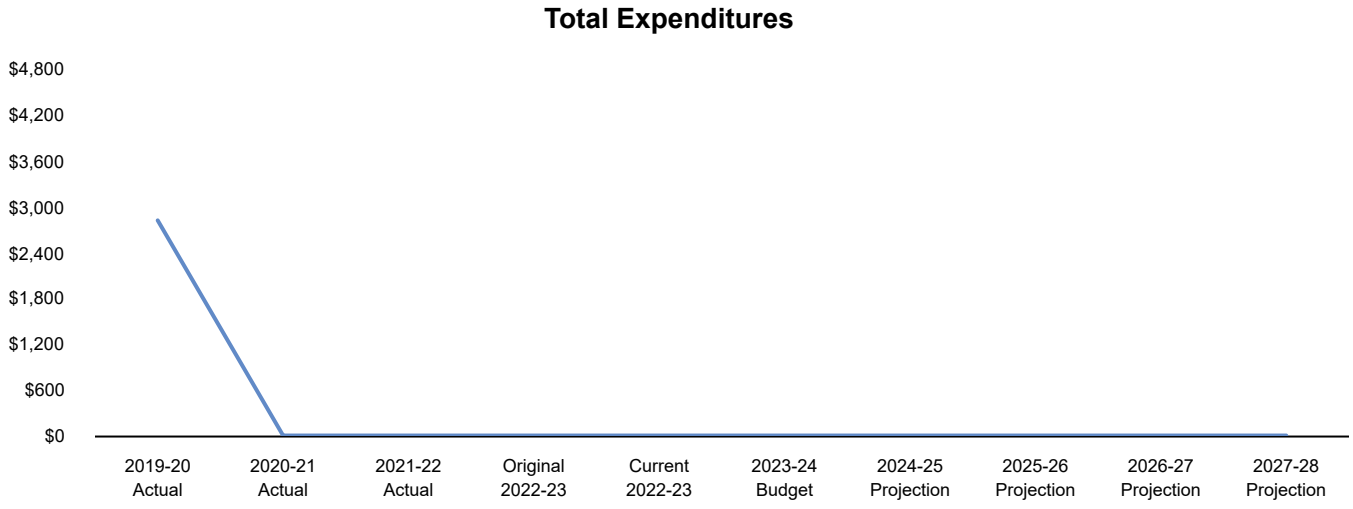
ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - Schools	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

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

Fund: 506 Bond Reimbursement **Location: 501 District Wide** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**-**	**-**	**-**	**-**	**-**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
Total Revenue		**-**	**-**	**-**	**-**	**-**
PERSONNEL EXPENDITURE						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-Certificated Salaries	-	-	-	-	-
360	Employee Benefits	-	-	-	-	-
	Total Personnel	**-**	**-**	**-**	**-**	**-**
NON-PERSONNEL EXPENDITURE						
410	Professional & Technical Services	-	-	-	-	-
420	Staff Travel	-	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	-	-	-	-	-
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**-**	**-**	**-**	**-**	**-**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: The District currently does not have any funds or project any future funding in relationship with Bond Reimbursement at this time.

Fund: 540 Capital Improvement Planning **Location: 501 District Wide** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 40,166	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	5,842	-	-	-	-	-	-	-%
	Total Personnel	**46,008**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	186,868	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	1,987,909	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	464,278	-	-	-	-	-	-	-%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	336,539	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**2,975,594**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
250	Transfer From Other Funds	(9,645,050)	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	3,736,479	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	5,900,000	-	-	-	-	-	-	-%
	Total Expenditures	**(723,448)**	**3,736,479**	**-**	**-**	**-**	**-**	**-**	**-%**
FUND TOTAL		**$ 723,448**	**$ (3,736,479)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

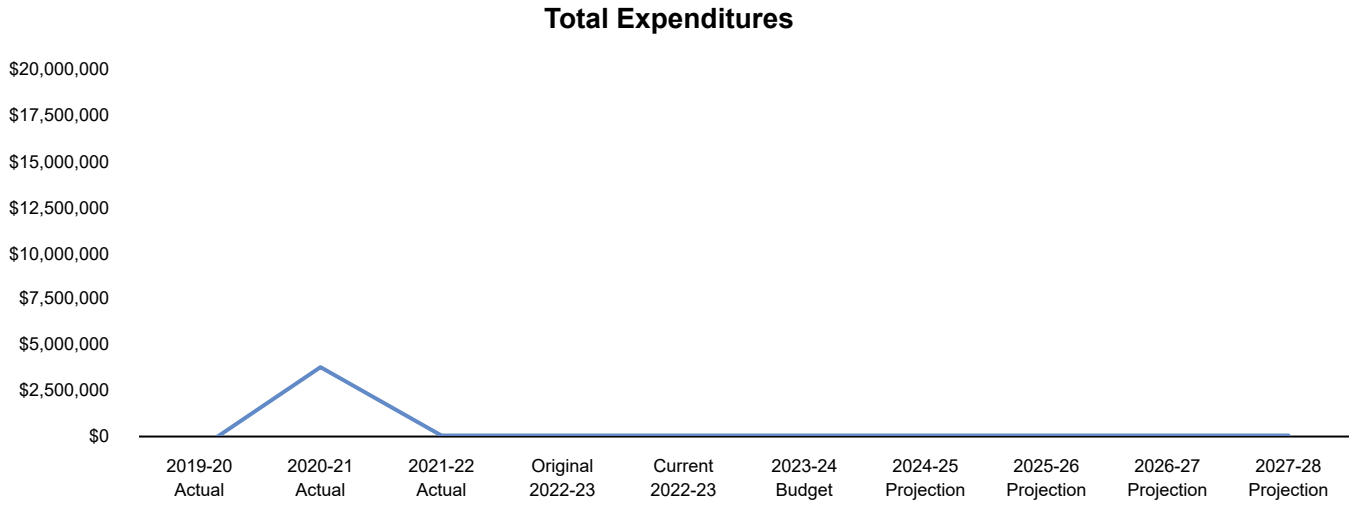
ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - Schools	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

District 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 are funded by other District designated funds. In FY 2021 the District split the projects in the fund between the special revenue fund 395 for noncapitalizable projects, and fund 500 for projects that are capitalizable.

Fund: 540 Capital Improvement Planning **Location: 501 District Wide** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**-**	**-**	**-**	**-**	**-**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
Total Revenue		**-**	**-**	**-**	**-**	**-**
PERSONNEL EXPENDITURE						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-Certificated Salaries	-	-	-	-	-
360	Employee Benefits	-	-	-	-	-
	Total Personnel	**-**	**-**	**-**	**-**	**-**
NON-PERSONNEL EXPENDITURE						
410	Professional & Technical Services	-	-	-	-	-
420	Staff Travel	-	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	-	-	-	-	-
480	Stipends & Tuition (Student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Other Expenses	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**-**	**-**	**-**	**-**	**-**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: This fund was discontinued in FY2023. In order to more accurately demonstrate the capitalization or non-capitalization of projects, this fund was reallocated between the 500 Capital Improvement Plan Fund and the 395 Renewal & Replacement Fund. All current and future expenditures are reflected in those funds.

Fund: 550 Disaster Relief Fund **Location: 501 District Wide** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ 463,432	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	11,918	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	35,753	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**463,432**	**47,671**	**-**	**-**	**-**	**-**	**-**	**-%**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**463,432**	**47,671**	**-**	**-**	**-**	**-**	**-**	**-%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 17,166	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-Certificated Salaries	26,469	-	-	-	-	-	-	-%
360	Employee Benefits	11,547	-	-	-	-	-	-	-%
	Total Personnel	**55,182**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	32,800	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	2,250	-	-	-	-	-	-	-%
440	Purchased Services	329,536	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	43,665	-	-	-	-	-	-	-%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	47,670	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**408,251**	**47,670**	**-**	**-**	**-**	**-**	**-**	**-%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
	Total Expenditures	**463,433**	**47,670**	**-**	**-**	**-**	**-**	**-**	**-%**
FUND TOTAL		**$ (1)**	**$ 1**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

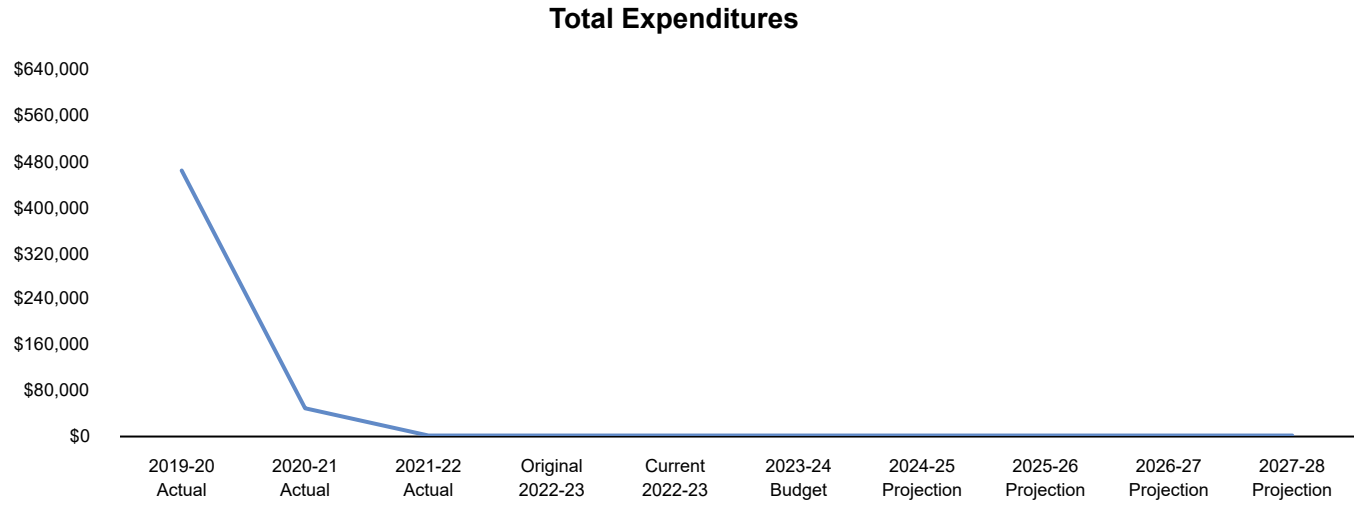
ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - Schools	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

Funds used to account for all resources used for acquiring and repairing all capital faculties including real property, initial equipment, additions, and major repairs due to damage accrued during a designated disaster.

Fund: 550 Disaster Relief Fund **Location: 501 District Wide** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals		-	-	-	-
030	Earnings On Investments		-	-	-	-
040	Facility Use Fees		-	-	-	-
046	Other Local Revenue		-	-	-	-
049	Accrual Transfer In		-	-	-	-
065	Student Transportation		-	-	-	-
090	Other State Revenue		-	-	-	-
100	Federal Revenue Direct		-	-	-	-
190	Federal Revenue - Other Intermediate Agencies		-	-	-	-
200	Revenue From Other Sources		-	-	-	-
	Total Revenues		**-**	**-**	**-**	**-**
015	Budgeted Use Of Fund Balance		-	-	-	-
Total Revenue			**-**	**-**	**-**	**-**
PERSONNEL EXPENDITURE						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-Certificated Salaries		-	-	-	-
360	Employee Benefits		-	-	-	-
	Total Personnel		**-**	**-**	**-**	**-**
NON-PERSONNEL EXPENDITURE						
410	Professional & Technical Services		-	-	-	-
420	Staff Travel		-	-	-	-
425	Student Travel		-	-	-	-
430	Utilities		-	-	-	-
435	Energy		-	-	-	-
440	Purchased Services		-	-	-	-
445	Insurance & Bond Premiums		-	-	-	-
450	Supplies & Materials		-	-	-	-
480	Stipends & Tuition (Student)		-	-	-	-
487	Student Transportation In Lieu		-	-	-	-
490	Other Expenses		-	-	-	-
495	Indirect Cost		-	-	-	-
510	Equipment Over $5,000		-	-	-	-
532	Interest On Long Term Debt		-	-	-	-
533	Principal On Long Term Debt		-	-	-	-
540	Capitalized Software		-	-	-	-
	Total Non-Personnel		**-**	**-**	**-**	**-**
250	Transfer From Other Funds		-	-	-	-
550	Transfer To Other Funds		-	-	-	-
560	Transfer To Other Governmental Units		-	-	-	-
	Total Expenditures		**-**	**-**	**-**	**-**
FUND TOTAL		**$**	**- $**	**- $**	**- $**	**- $**



METHODOLOGY: Funds are based on specific or singular events. The District currently does not have any funds or project any future funding for Disaster Relief.

MATANUSKA SUSITNA
BOROUGH SCHOOL DISTRICT

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Proprietary Funds

Fund: 651 Workers' Compensation **Location: 510 Risk Management** **Date: 6/7/2023**

FUND REVENUE & EXPENDITURES

		2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	7,863	30	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	1,928,139	1,375,216	1,571,227	1,500,000	1,500,000	1,603,240	103,240	7%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**1,936,002**	**1,375,246**	**1,571,227**	**1,500,000**	**1,500,000**	**1,603,240**	**103,240**	**7%**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**1,936,002**	**1,375,246**	**1,571,227**	**1,500,000**	**1,500,000**	**1,603,240**	**103,240**	**7%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 3,788	$ 4,343	$ 31,953	$ 20,000	$ 20,000	$ 95,637	$ 75,637	378%
320	Non-Certificated Salaries	31,125	32,755	41,300	78,683	78,683	44,954	(33,729)	(43%)
360	Employee Benefits	18,807	33,275	42,595	38,385	38,385	78,777	40,392	105%
	Total Personnel	**53,720**	**70,373**	**115,848**	**137,068**	**137,068**	**219,368**	**82,300**	**60%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	141,150	139,120	133,450	130,000	130,000	150,940	20,940	16%
420	Staff Travel	-	-	73	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	1,741,131	1,165,753	1,267,955	1,232,932	1,232,932	1,232,932	-	-%
450	Supplies & Materials	-	-	-	-	-	-	-	-%
480	Stipends & Tuition (Student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Other Expenses	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**1,882,281**	**1,304,873**	**1,401,478**	**1,362,932**	**1,362,932**	**1,383,872**	**20,940**	**2%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**1,936,001**	**1,375,246**	**1,517,326**	**1,500,000**	**1,500,000**	**1,603,240**	**103,240**	**7%**
FUND TOTAL		**$ 1**	**$ -**	**$ 53,901**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

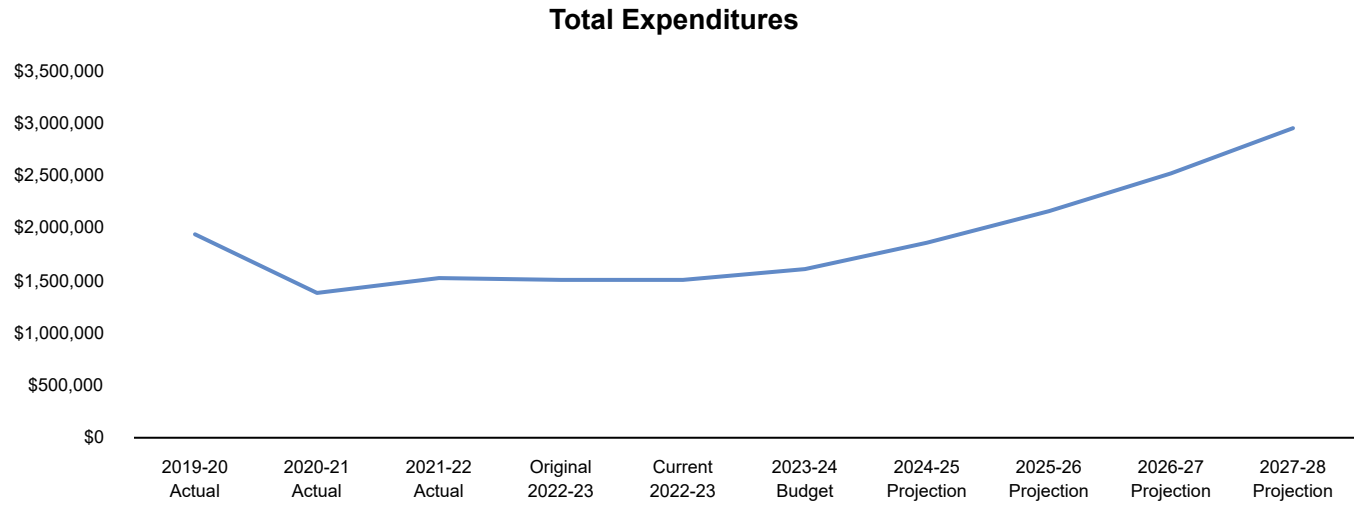
	2019-20 Actual	2020-21 Actual	2021-22 Actual	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% of Change
ADM ENROLLMENT	**19,080.25**	**17,885.13**	**18,886.19**	**19,233.00**	**19,286.48**	**19,530.00**	**243.52**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	0.70	0.70	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**0.70**	**0.70**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**0.70**	**0.70**	**-**	**-%**

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

Fund: 651 Workers' Compensation **Location: 510 Risk Management** **Date: 6/7/2023**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2023-24 Budget	2023-24 Budget	2024-25 Projection	2025-26 Projection	2026-27 Projection	2027-2028 Projection
REVENUES							
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-	-
049	Accrual Transfer In	-	1,603,240	1,855,562	2,157,376	2,518,551	2,950,930
065	Student Transportation	-	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-	-
150	Federal Revenue Thru State	-	-	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-	-
	Total Revenues	**-**	**1,603,240**	**1,855,562**	**2,157,376**	**2,518,551**	**2,950,930**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-
	Total Revenues	**-**	**1,603,240**	**1,855,562**	**2,157,376**	**2,518,551**	**2,950,930**
PERSONNEL EXPENDITURE							
310	Certificated Salaries	$ -	$ 95,637	$ 97,167	$ 98,722	$ 100,302	$ 101,906
320	Non-Certificated Salaries	20,286	44,954	46,482	48,063	49,697	51,387
360	Employee Benefits	18,048	78,777	81,455	84,229	87,106	90,089
	Total Personnel	**38,334**	**219,368**	**225,104**	**231,014**	**237,105**	**243,382**
NON-PERSONNEL EXPENDITURE							
410	Professional & Technical Services	-	150,940	150,940	150,940	150,940	150,940
420	Staff Travel	-	-	-	-	-	-
425	Student Travel	-	-	-	-	-	-
430	Utilities	-	-	-	-	-	-
435	Energy	-	-	-	-	-	-
440	Purchased Services	-	-	-	-	-	-
445	Insurance & Bond Premiums	-	1,232,932	1,479,518	1,775,422	2,130,506	2,556,608
450	Supplies & Materials	-	-	-	-	-	-
480	Stipends & Tuition (Student)	-	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-	-
490	Other Expenses	-	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-	-
	Total Non-Personnel	**-**	**1,383,872**	**1,630,458**	**1,926,362**	**2,281,446**	**2,707,548**
250	Transfer From Other Funds	-	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-	-
	Total Expenditures	**38,334**	**1,603,240**	**1,855,562**	**2,157,376**	**2,518,551**	**2,950,930**
FUND TOTAL		**$ (38,334)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: Follows the same methodology as outlined in the General Fund. Salaries increase based on current negotiated agreements, Health Insurance increases at 8% annually, and all other benefits increase in line with the adjusted salaries. Insurance Bond & Premiums increase at 20% annually, and all other expenditures are maintained. Revenues are supported to meet expenditures.

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BOROUGH SCHOOL DISTRICT

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Informational Section

MATANUSKA SUSITNA
BOROUGH SCHOOL DISTRICT

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INFORMATIONAL SECTION

The data presented within this section is to help shareholders further understand the District's and the Borough's structure and finances. As well as providing additional background and context for the decisions made during the budget process.

Unless otherwise noted, all information within this section is audited actual data. All audited data is as of June 30, 2022.

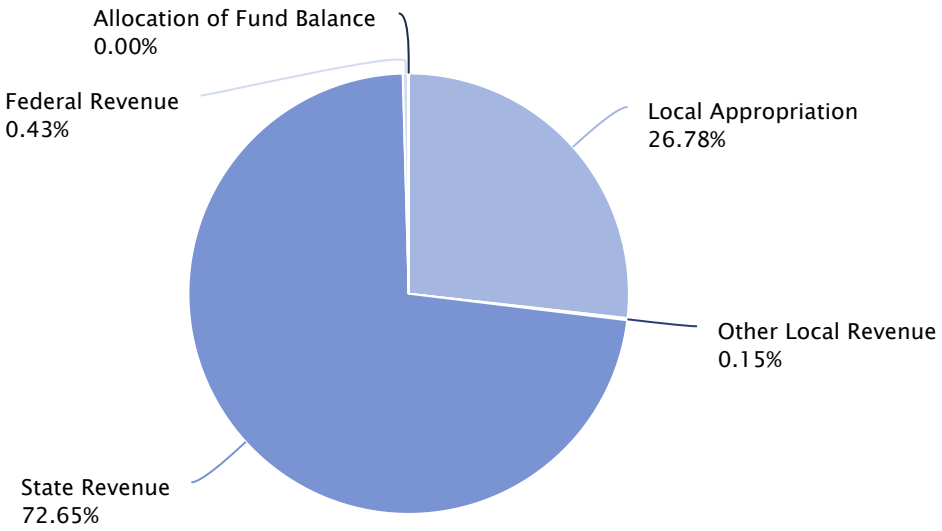
Table of Contents	287
Budget at a Glance	288
Governmental Funds	294
Enrollment History & Projection	300
Class Size, Ratios & Metrics	304
Staffing Salaries & FTE	306
Historic CPI	311
State Foundation Formula	312
Local Funding	316
Impact on Taxpayer	317
Borough Tax Information	319
Borough Debt	327
Demographic and Economic Statistics	331
District Student Performance	335
Students Eligible for Free or Reduced Meals	336
Glossary	339
Appendix	347
School Locations	350
School Board	353
State & Borough Documentation	354

General Fund Revenue

Local Appropriation	$	71,389,589	26.78%
Other Local Revenue		392,500	0.15%
State Revenue		193,654,331	72.65%
Federal Revenue		1,135,411	0.43%
Allocation of Fund Balance		-	-%
Total Revenue Budget	**$**	**266,571,831**	**100.01%**

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. Federal revenue is primarily Medicaid reimbursements and E-Rate revenue.

Fiscal Year 2024 Revenue
General Fund

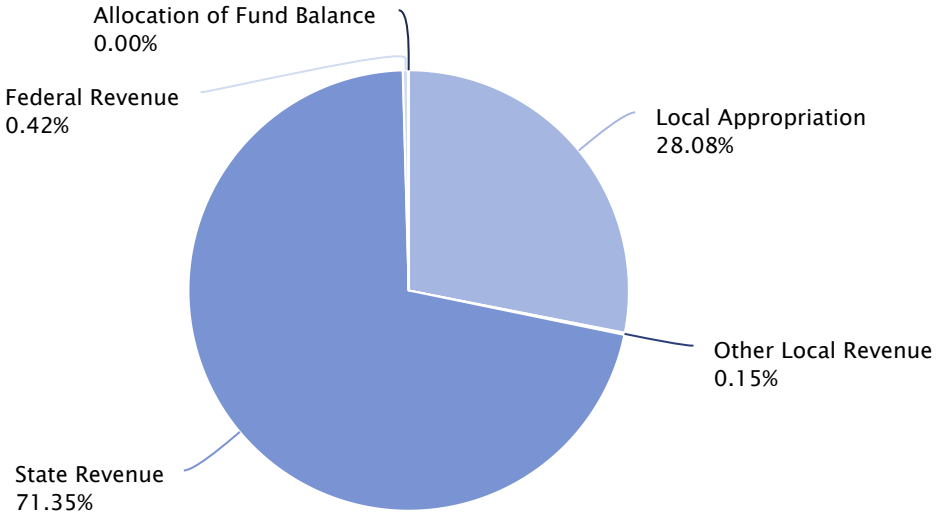


General Fund Revenue
With On-Behalf

Local Appropriation	$	71,389,589	25.35%
Other Local Revenue		392,500	0.14%
State Revenue		208,705,820	74.11%
Federal Revenue		1,135,411	0.40%
Allocation of Fund Balance		-	-%
Total Revenue Budget	**$**	**281,623,320**	**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. Federal revenue is primarily Medicaid Reimbursements and E-Rate revenue.

Fiscal Year 2024 Revenue
General Fund



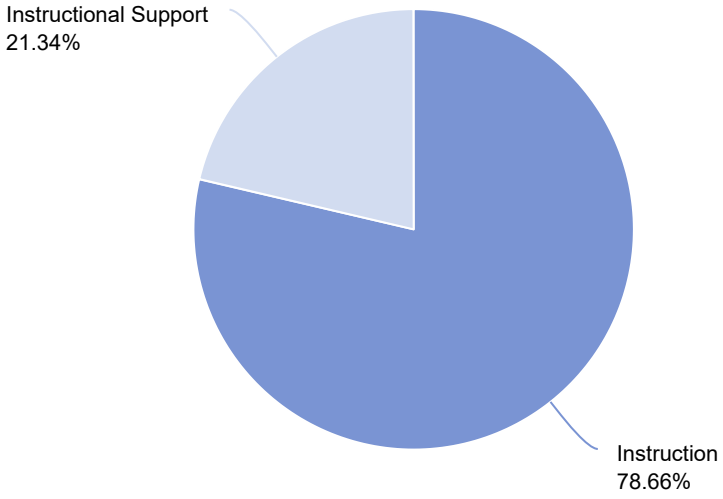
General Fund Expenditure by Function

Regular Instruction	$ 109,979,689		
Special Education - Instruction	42,126,157		
Special Education - Student	19,944,570		
Support Services - Student	11,207,400		
Support Services - Instruction	10,973,070		
School Administration	11,209,111		
Instruction Subtotal	**$ 205,439,998**	**$ 205,439,998**	**78.66%**
School Administration - Support	$ 11,110,176		
District Administration	1,162,886		
District Administration - Support	14,437,591		
Operations and Maintenance	25,165,177		
Student Transportation	-		
Student Activities	3,807,375		
Community Services	53,650		
Debt Services	1,831,698		
Instructional Support Subtotal	**$ 55,736,856**	**$ 55,736,856**	**21.34%**
Total Expenditures		**$ 261,176,854**	**100.00%**
Transfers to Other Funds	3,563,203	3,563,203	
Total Expenditure and Transfers	**$ 264,740,057**	**$ 264,740,057**	

Alaska Statute 14.17.520 was repealed in 2016, but it's still a measure that guides the District's spending.

The District's FY 2024 budget designates 79% of the operating budget to instructional expenses, as depicted in blue.

Instruction and Instructional Support
General Fund Expenditure



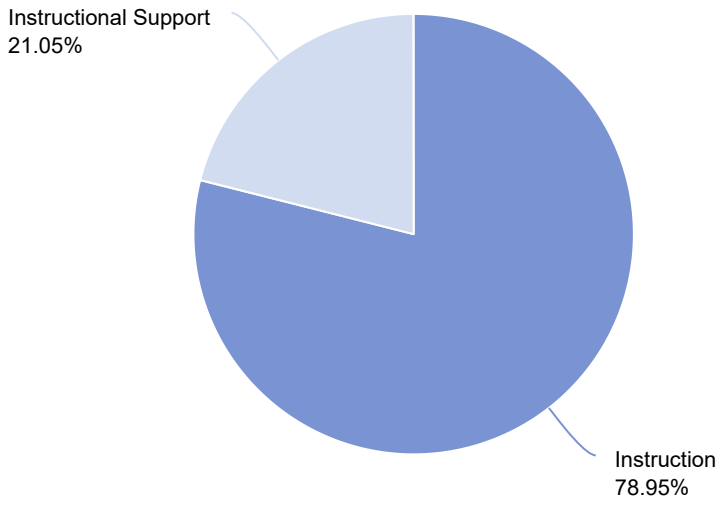
General Fund Expenditure by Function
With On-Behalf

Regular Instruction	$ 118,015,944		
Special Education - Instruction	44,544,269		
Special Education - Student	21,191,101		
Support Services - Student	11,926,463		
Support Services - Instruction	11,545,068		
School Administration	12,315,020		
Instruction Subtotal	**$ 219,537,866**	**$ 219,537,866**	**78.95%**
School Administration - Support	$ 11,295,548		
District Administration	1,203,511		
District Administration - Support	14,618,936		
Operations and Maintenance	25,387,590		
Student Transportation	-		
Student Activities	4,131,241		
Community Services	53,650		
Debt Services	1,831,698		
Instructional Support Subtotal	**$ 58,522,175**	**$ 58,522,175**	**21.05%**
Total Expenditures		**$ 278,060,041**	**100.00%**
Transfers to Other Funds	3,563,203	3,563,203	
Total Expenditure and Transfers	**$ 281,623,244**	**$ 281,623,244**	

Alaska Statute 14.17.520 was repealed in 2016, but it's still a measure that guides the District's spending.

The District's FY 2024 budget (with on-behalf included) designates 79% of the operating budget to instructional expenses, as depicted in blue.

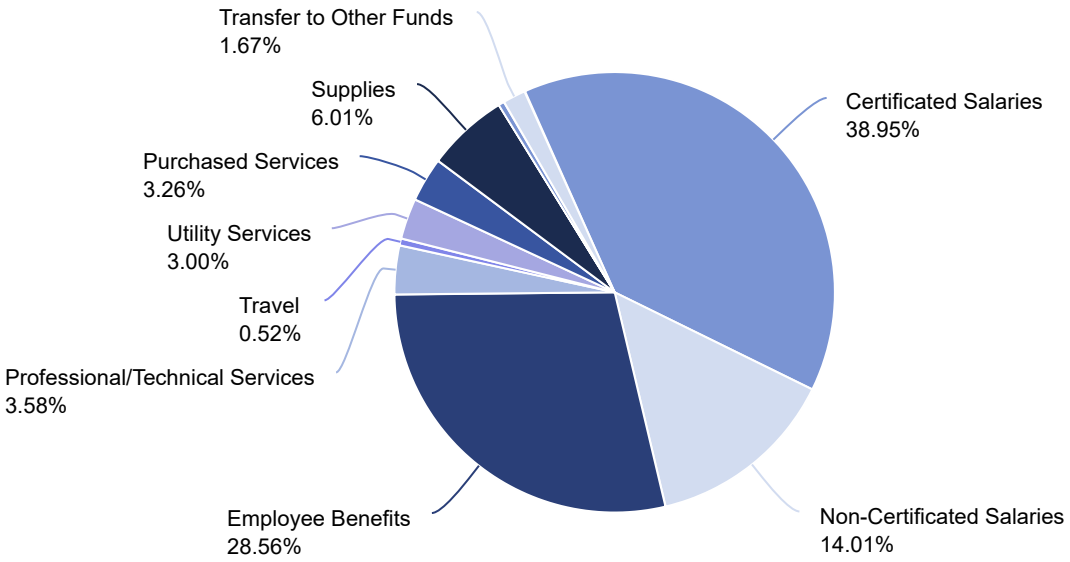
Instruction and Instructional Support
General Fund Expenditure



General Fund Expenditure by Object

Certificated Salaries	$ 107,071,790	40.17%
Non-Certificated Salaries	38,531,411	14.45%
Employee Benefits	69,282,397	25.99%
Professional/Technical Services	9,833,883	3.69%
Travel	1,423,728	0.53%
Utility Services	8,238,572	3.09%
Purchased Services	8,960,042	3.36%
Supplies	17,249,766	6.47%
Tuition & Stipends	-	-%
Other Expenses	(656,902)	(0.25%)
Equipment	1,242,243	0.47%
Debt Services	1,831,698	0.69%
Transfer to Other Funds	3,563,203	1.34%
	$ 266,571,830	100.00%

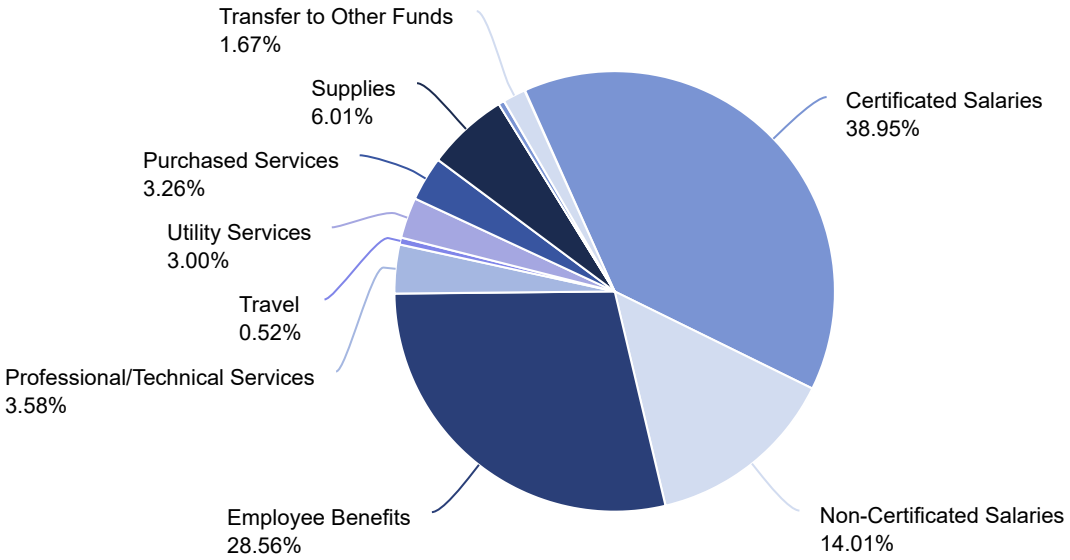
General Fund Expenditure by Object



General Fund Expenditure by Object
With On-Behalf

Certificated Salaries	$ 107,071,790	38.02%
Non-Certificated Salaries	38,531,411	13.68%
Employee Benefits	84,333,886	29.95%
Professional/Technical Services	9,833,883	3.49%
Travel	1,423,728	0.51%
Utility Services	8,238,572	2.93%
Purchased Services	8,960,042	3.18%
Supplies	17,249,766	6.13%
Tuition & Stipends	-	-%
Other Expenses	(656,902)	(0.23%)
Equipment	1,242,243	0.44%
Long-Term Debt	1,831,698	0.65%
Transfer to Other Funds	3,563,203	1.27%
	$ 281,623,320	**100.00%**

General Fund Expenditure by Object



ALL GOVERNMENTAL FUNDS REVENUES

Last Ten Fiscal Years

(modified accrual basis of accounting)

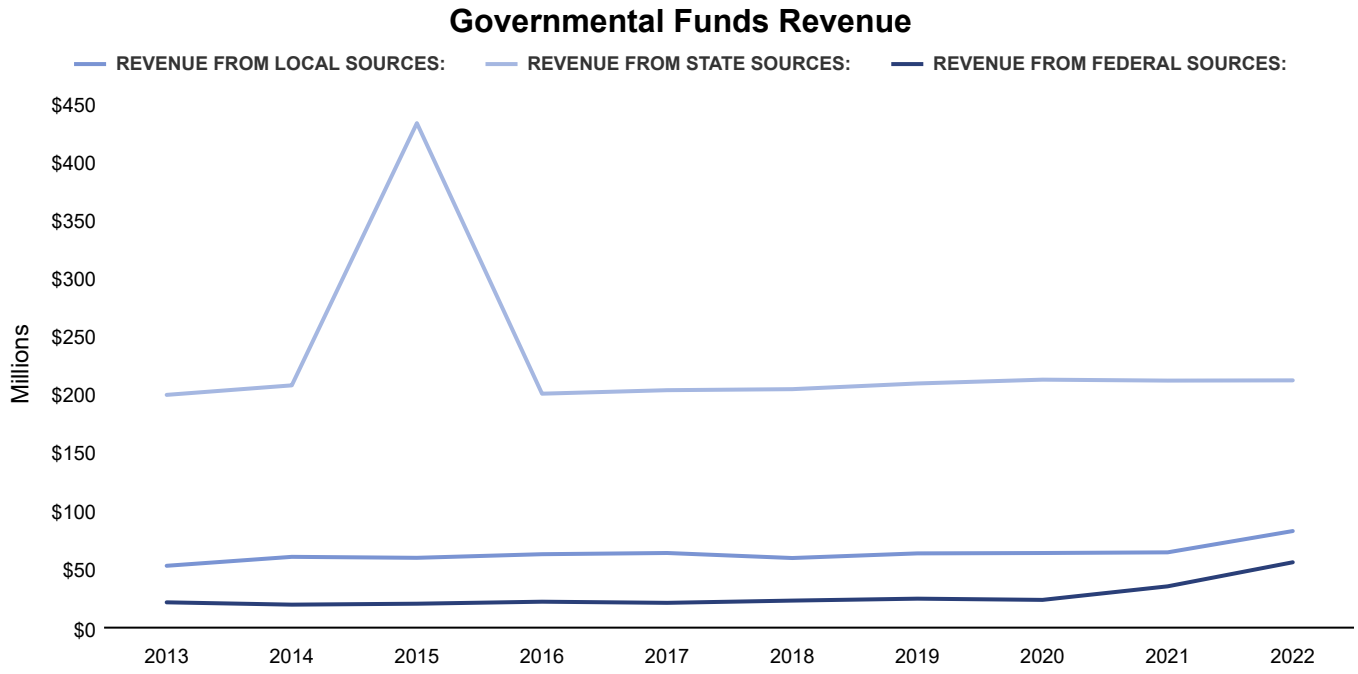
	Fiscal Year				
	2013	2014	2015	2016	2017
REVENUE FROM LOCAL SOURCES:					
Borough Direct Appropriations	$ 48,845,260	$ 51,226,720	$ 51,291,720	$ 52,665,941	$ 55,841,300
E-Rate Revenue	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.
USDA Food Service Reimbursement	1,238,418	1,143,678	1,108,593	1,039,643	1,115,178
Earnings On Investments	373	351	1,185	34	34
Other Local Revenues	2,113,217	7,504,075	6,635,854	8,435,083	6,214,888
Student Activity Fund Receipts	-	-	-	-	-
Tuition	-	-	-	-	-
Total Revenue From Local Sources	**52,197,268**	**59,874,824**	**59,037,352**	**62,140,701**	**63,171,400**
REVENUE FROM STATE SOURCES:					
Foundation Program	141,276,085	143,796,099	155,076,933	163,573,688	169,628,235
School Improvement	466,013	476,483	496,904	517,671	531,101
50% Iser Grant	-	-	-	-	-
Energy Relief Grant	2,929,851	2,517,299	5,300,487	-	-
Senate Bill 18	-	2,996,786	-	-	-
Tuition	-	-	-	-	-
TRS Revenue On-Behalf	34,140,205	36,858,926	239,848,269	16,045,044	14,735,551
PERS Revenue On-Behalf	4,178,043	4,187,300	13,941,378	1,875,047	1,507,427
Other State Revenue	15,835,467	16,164,379	17,283,941	17,834,064	16,457,713
Total Revenue From State Sources	**198,825,664**	**206,997,272**	**431,947,912**	**199,845,514**	**202,860,027**
REVENUE FROM FEDERAL SOURCES:					
Direct	1,457,073	1,073,904	852,066	778,384	804,092
E-Rate Revenue	818,873	977,158	1,222,684	2,437,337	1,349,403
Medicaid Reimbursement	1,005,974	166,098	1,150,746	1,066,987	1,090,092
AK & Other Intermediate Agencies	17,566,958	16,641,195	16,443,827	17,103,205	17,170,462
Total Revenue From Federal Sources	**20,848,878**	**18,858,355**	**19,669,323**	**21,385,913**	**20,414,049**
REVENUE TOTALS	**$ 271,871,810**	**$ 285,730,451**	**$ 510,654,587**	**$ 283,372,128**	**$ 286,445,476**

ALL GOVERNMENTAL FUNDS REVENUES

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year				
	2018	2019	2020	2021	2022
REVENUE FROM LOCAL SOURCES:					
Borough Direct Appropriations	$ 55,841,300	$ 58,374,918	$ 60,665,932	$ 62,310,148	$ 77,741,806
E-Rate Revenue	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.
USDA Food Service Reimbursement	1,097,620	1,180,345	924,359	117,724	104,621
Earnings On Investments	37	53	16	-	-
Other Local Revenues	1,919,618	3,283,467	1,570,975	-	872,360
Student Activity Fund Receipts	-	-	-	1,300,414	3,280,448
Tuition	-	-	-	-	-
Total Revenue From Local Sources	**58,858,575**	**62,838,783**	**63,161,282**	**63,728,286**	**81,999,235**
REVENUE FROM STATE SOURCES:					
Foundation Program	169,972,248	169,485,342	170,211,256	173,028,762	172,390,476
School Improvement	537,159	541,059	543,865	555,955	558,561
50% Iser Grant	-	-	-	-	-
Energy Relief Grant	-	-	-	-	-
Senate Bill 18	-	-	-	-	-
Tuition	-	-	-	-	-
TRS Revenue On-Behalf	14,396,752	16,208,585	17,889,178	17,841,542	18,654,054
PERS Revenue On-Behalf	1,047,303	1,966,871	2,338,553	3,022,315	2,954,311
Other State Revenue	17,777,841	20,413,336	20,898,625	16,625,163	16,721,264
Total Revenue From State Sources	**203,731,303**	**208,615,193**	**211,881,477**	**211,073,737**	**211,278,666**
REVENUE FROM FEDERAL SOURCES:					
Direct	629,961	594,830	752,961	834,165	638,853
E-Rate Revenue	1,280,412	1,276,298	1,344,024	1,439,607	1,383,260
Medicaid Reimbursement	1,356,014	618,220	18,384	501,424	681,942
AK & Other Intermediate Agencies	19,069,002	21,502,486	20,831,288	31,798,224	52,509,729
Total Revenue From Federal Sources	**22,335,389**	**23,991,834**	**22,946,657**	**34,573,420**	**55,213,784**
REVENUE TOTALS	**$ 284,925,267**	**$ 295,445,810**	**$ 297,989,416**	**$ 309,375,443**	**$ 348,491,685**



ALL GOVERNMENTAL FUNDS EXPENDITURES

Last Ten Fiscal Years

(modified accrual basis of accounting)

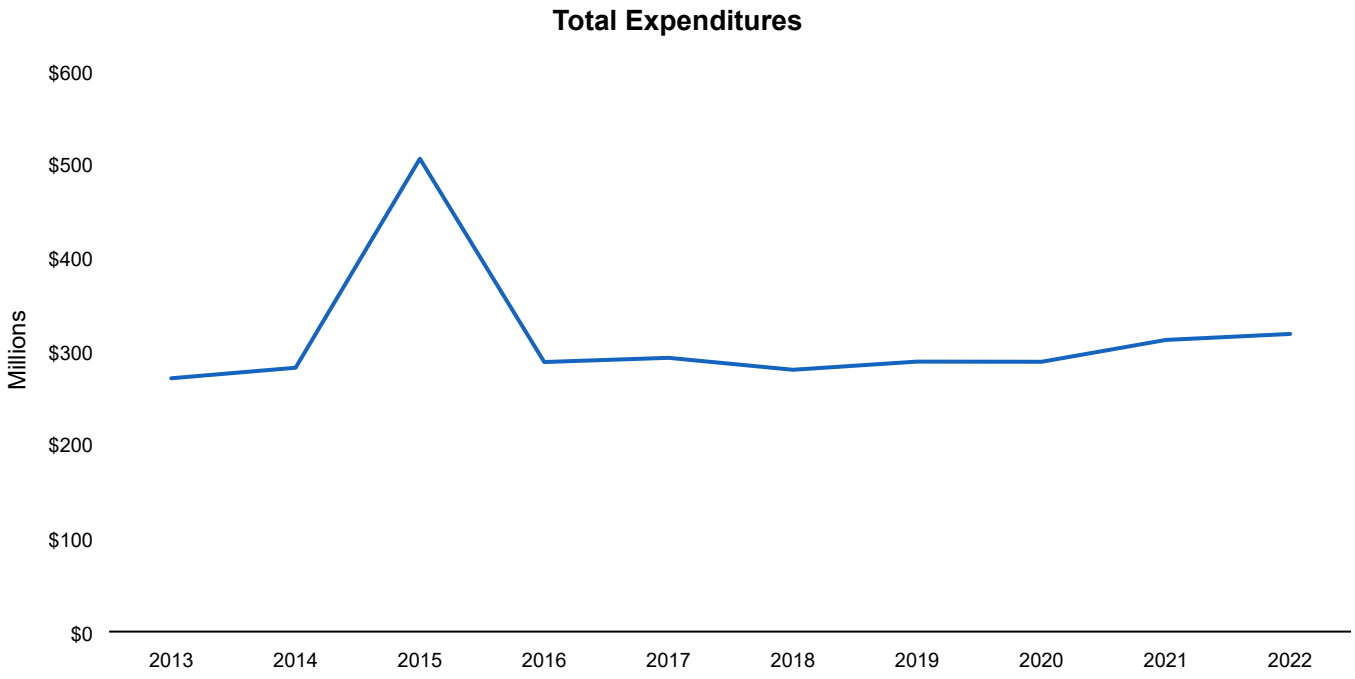
	Fiscal Year				
	2013	2014	2015	2016	2017
Instruction	$ 111,582,158	$ 116,008,960	$ 240,362,437	$ 108,132,268	$ 110,759,936
Special Education Instruction	37,968,642	39,595,992	72,343,485	39,130,728	42,212,271
Special Education Support Svc. - Students	14,356,252	14,977,473	31,087,214	16,183,342	17,240,183
Support Services - Students	10,118,303	10,296,301	21,320,389	9,853,439	10,599,150
Support Services - Instruction	12,869,796	11,881,290	26,037,639	13,534,368	12,575,788
School Administration	9,241,119	9,727,761	23,633,598	9,911,971	10,212,836
School Administration Support Services	9,335,527	10,349,865	12,078,209	10,699,171	11,344,458
District Administration	2,495,089	2,341,882	3,942,710	2,322,675	2,281,051
District Administration Support Services	11,108,804	9,808,134	12,527,440	15,122,521	12,659,529
Operations And Maintenance Of Plant	23,049,191	24,054,428	26,728,663	26,129,500	26,131,547
Student Activities	4,127,607	4,289,527	7,299,072	3,534,412	3,770,079
Student Transportation Service	14,971,166	14,628,406	15,287,959	17,051,828	18,040,165
Student Transportation Service-School Act	-	-	-	-	809,345
Adult And Continuing Education Instruction	-	-	-	-	-
Community Services	28,425	24,700	25,746	20,854	23,151
Food Services	6,134,367	6,310,791	6,513,662	6,801,723	7,103,929
Debt Service: Principal	-	-	-	-	-
Debt Service: Interest	-	-	-	-	-
Capital Outlay	2,684,128	7,056,205	5,908,069	9,041,458	6,182,963
TOTAL EXPENDITURES	**$ 270,070,574**	**$ 281,351,715**	**$ 505,096,292**	**$ 287,470,258**	**$ 291,946,381**

ALL GOVERNMENTAL FUNDS EXPENDITURES

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year				
	2018	2019	2020	2021	2022
Instruction	$ 107,417,063	$ 108,758,800	$ 109,373,711	$ 126,447,541	$ 125,903,618
Special Education Instruction	41,630,066	42,447,550	42,948,462	44,875,681	44,732,945
Special Education Support Svc. - Students	17,795,980	17,547,078	17,876,281	19,390,806	20,641,383
Support Services - Students	9,684,574	10,320,728	10,905,975	12,081,601	15,261,533
Support Services - Instruction	11,471,417	14,565,633	14,323,543	11,801,881	11,316,388
School Administration	10,256,013	10,866,725	10,628,388	11,364,012	11,641,507
School Administration Support Services	10,522,280	10,355,295	10,091,986	10,459,825	10,903,071
District Administration	1,543,480	1,561,093	1,752,654	1,349,835	1,395,815
District Administration Support Services	12,363,490	13,365,885	14,322,826	15,396,072	15,788,043
Operations And Maintenance Of Plant	24,810,971	25,277,087	24,911,300	26,296,966	24,242,916
Student Activities	3,622,219	3,718,195	3,441,325	5,178,609	5,978,507
Student Transportation Service	17,452,335	17,519,061	16,524,347	17,598,692	17,929,959
Student Transportation Service-School Act	-	-	-	-	-
Adult And Continuing Education Instruction	400,198	228,364	300,153	249,527	351,596
Community Services	22,222	83,800	14,204	47,784	26,677
Food Services	6,901,329	6,870,276	6,687,893	6,871,697	8,093,495
Debt Service: Principal	133,244	150,489	156,036	161,787	1,821,993
Debt Service: Interest	401,222	242,811	237,264	231,513	413,028
Capital Outlay	2,738,366	4,036,311	3,226,660	1,297,358	1,063,272
TOTAL EXPENDITURES	**$ 279,166,469**	**$ 287,915,181**	**$ 287,723,008**	**$ 311,101,187**	**$ 317,505,746**



FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

(modified accrual basis of accounting)

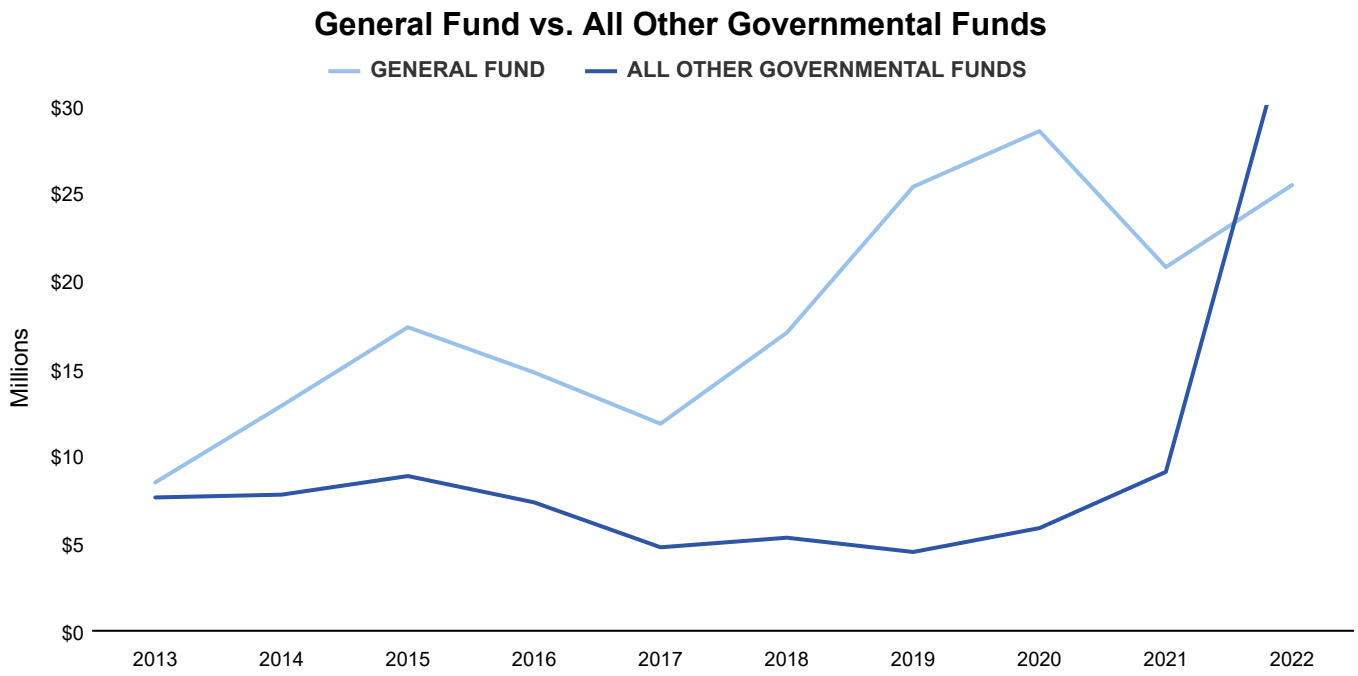
	Fiscal Year				
	2013	2014	2015	2016	2017
GENERAL FUND					
Nonspendable	$ 1,344,040	$ 1,503,064	$ 1,623,546	$ 1,763,837	$ 2,587,589
Restricted	-	-	903,914	1,221,455	1,606,630
Committed	500,000	500,000	500,000	500,000	500,000
Assigned	-	-	-	-	-
Unassigned	6,582,546	10,809,725	14,278,535	11,230,141	7,088,486
Total General Fund	**8,426,586**	**12,812,789**	**17,305,995**	**14,715,433**	**11,782,705**
ALL OTHER GOVERNMENTAL FUNDS					
Nonspendable, Reported In:					
Special Revenue Funds	645,710	630,557	633,195	563,139	879,944
Restricted	5,768	5,772	5,776	5,780	4,282
Committed, Reported In:					
Capital Projects Funds	6,080,793	5,895,826	6,654,120	4,857,129	3,053,923
Assigned, Reported In:					
Special Revenue Funds	835,841	1,195,490	1,499,642	1,859,118	1,010,450
Unassigned, Reported In:					
Special Revenue Funds	-	-	-	-	(231,610)
Total All Other Governmental Funds	**7,568,112**	**7,727,645**	**8,792,733**	**7,285,166**	**4,716,989**
Total Fund Balance for All Funds	**$ 15,994,698**	**$ 20,540,434**	**$ 26,098,728**	**$ 22,000,599**	**$ 16,499,694**

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year				
	2018	2019	2020	2021	2022
GENERAL FUND					
Nonspendable	$ 2,600,665	$ 2,304,658	$ 2,332,448	$ 6,447,219	$ 6,892,092
Restricted	1,768,396	1,919,998	2,064,434	3,162,995	2,883,810
Committed	500,000	-	-	-	-
Assigned	500,000	500,000	500,000	500,000	750,000
Unassigned	11,623,996	20,615,226	23,625,155	10,631,049	14,911,463
Total General Fund	**16,993,057**	**25,339,882**	**28,522,037**	**20,741,263**	**25,437,365**
ALL OTHER GOVERNMENTAL FUNDS					
Nonspendable, Reported In:					
Special Revenue Funds	758,689	667,038	1,781,642	1,409,084	1,332,303
Restricted	4,285	4,289	4,290	-	-
Committed, Reported In:					
Capital Projects Funds	3,735,930	3,013,030	3,736,478	6,252,286	28,395,298
Assigned, Reported In:					
Special Revenue Funds	775,924	682,624	1,326,551	1,368,496	5,592,102
Unassigned, Reported In:					
Special Revenue Funds	(9,393)	82,258	(1,032,346)	-	-
Total All Other Governmental Funds	**5,265,435**	**4,449,239**	**5,816,615**	**9,029,866**	**35,319,703**
Total Fund Balance for All Funds	**$ 22,258,492**	**$ 29,789,121**	**$ 34,338,652**	**$ 29,771,129**	**$ 60,757,068**

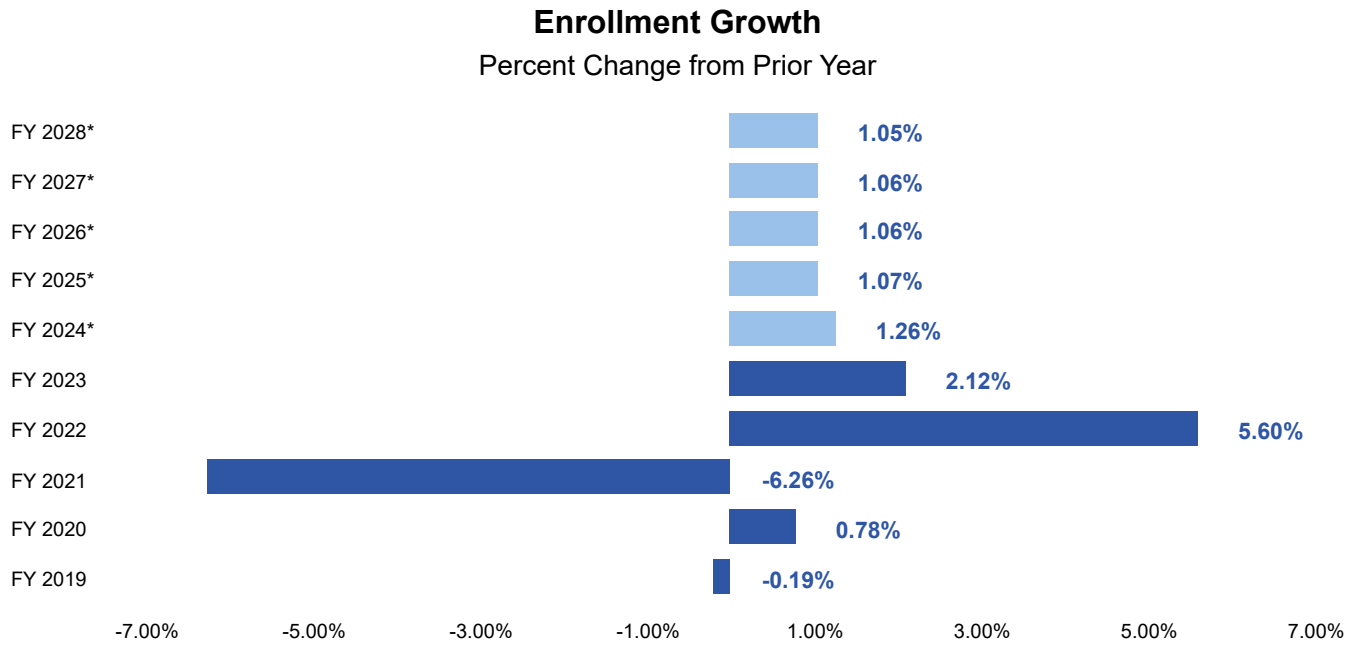


ADM ENROLLMENT HISTORY & PROJECTION

ADM 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 or pandemic. Additionally, the District hosts 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 to fine tune projections. Using this projection methodology, the District has had an average variance of less than 0.75% when comparing the projected enrollment with the ADM Count at the end of the count period. In the last 20 years, no year (outside of FY 2016, when the District had an unanticipated influx of more than 700 students and FY 2020 when the District saw a reduction of almost 1,200 due to COVID-19) has shown a variance greater than 1.84% from its projected enrollment. Since enrollment makes up such a large portion of the District's State revenue calculation, it is critical for the District to accurately project enrollment.

Student ADM 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 on the last Friday in October. That daily enrollment is used to determine the Average Daily Membership (ADM). This number is then used to calculate State funding through the State Foundation Formula.

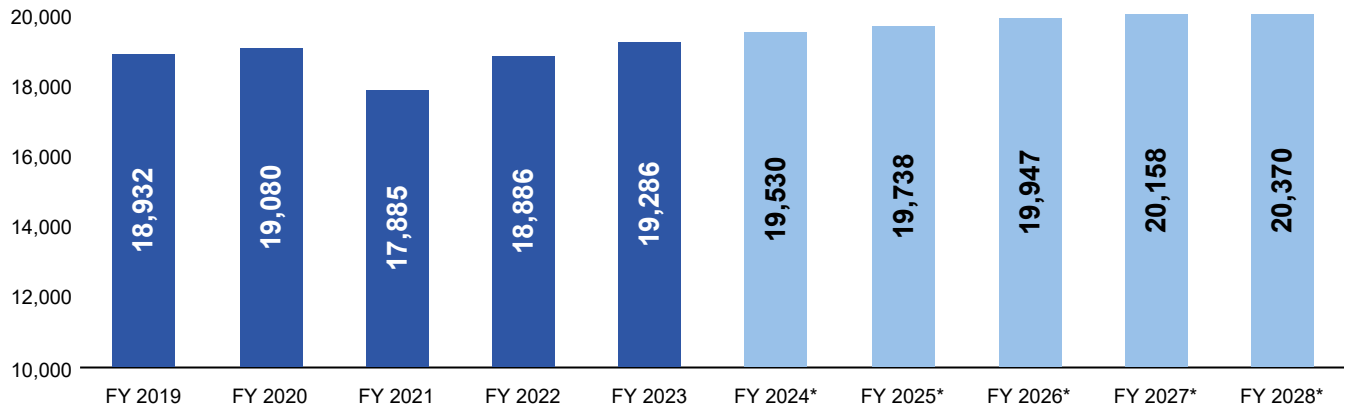
A factor of the average growth (1%) over the past 10 years for the District was applied for FY 2024-2028.



5 YEARS HISTORIC ENROLLMENT WITH 5 YEARS ENROLLMENT PROJECTION

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024*	FY 2025*	FY 2026*	FY 2027*	FY 2028*
Enrollment (ADM)	18,932	19,080	17,885	18,886	19,286	19,530	19,738	19,947	20,158	20,370
Change from PY	(37)	148	(1,195)	1,001	400	244	208	209	211	212
% Change from PY	(0.19%)	0.78%	(6.26%)	5.60%	2.12%	1.26%	1.07%	1.06%	1.06%	1.05%

* Projected



ADM ENROLLMENT HISTORY BY GRADE LEVEL

Last Ten Fiscal Years, One Year Projection

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024*
PK	113	94	108	114	116	119	100	92	87	90	100
KG	1,323	1,348	1,489	1,420	1,440	1,513	1,444	1,360	1,508	1,413	1,352
1	1,383	1,380	1,386	1,511	1,430	1,435	1,469	1,340	1,451	1,549	1,405
2	1,430	1,417	1,389	1,436	1,532	1,410	1,488	1,367	1,388	1,518	1,612
3	1,374	1,458	1,490	1,442	1,437	1,520	1,447	1,335	1,469	1,450	1,565
4	1,358	1,410	1,508	1,516	1,444	1,478	1,566	1,338	1,425	1,542	1,501
5	1,261	1,408	1,447	1,538	1,517	1,472	1,510	1,401	1,440	1,476	1,579
Total Elem	**8,242**	**8,516**	**8,816**	**8,976**	**8,915**	**8,947**	**9,024**	**8,234**	**8,768**	**9,036**	**9,114**
6	1,298	1,267	1,451	1,474	1,552	1,523	1,519	1,396	1,475	1,484	1,523
7	1,297	1,335	1,314	1,448	1,490	1,530	1,544	1,397	1,429	1,474	1,500
8	1,379	1,320	1,392	1,340	1,454	1,469	1,529	1,420	1,487	1,477	1,491
Total MS	**3,975**	**3,922**	**4,158**	**4,262**	**4,496**	**4,522**	**4,592**	**4,212**	**4,391**	**4,435**	**4,514**
9	1,299	1,386	1,383	1,393	1,366	1,445	1,473	1,472	1,473	1,513	1,523
10	1,274	1,312	1,416	1,374	1,376	1,348	1,435	1,399	1,510	1,469	1,537
11	1,272	1,269	1,315	1,411	1,349	1,303	1,281	1,363	1,393	1,461	1,437
12	1,414	1,353	1,378	1,392	1,466	1,367	1,274	1,204	1,352	1,373	1,405
Total HS	**5,260**	**5,319**	**5,491**	**5,570**	**5,557**	**5,463**	**5,464**	**5,438**	**5,727**	**5,815**	**5,902**
Grand Total	**17,477**	**17,757**	**18,465**	**18,808**	**18,968**	**18,932**	**19,080**	**17,885**	**18,886**	**19,286**	**19,530**
Change	229	281	707	343	160	(36)	148	(1,195)	1,001	400	244
Percentage Change	1.3%	1.6%	3.8%	1.8%	0.8%	(0.2%)	0.8%	(6.7%)	5.3%	2.1%	1.2%

** Projected and unaudited ADM enrollment*

Source:

State of Alaska - Department of Education & Early Development
Average daily membership report for the fiscal year reporting 2014-24

ADM ENROLLMENT

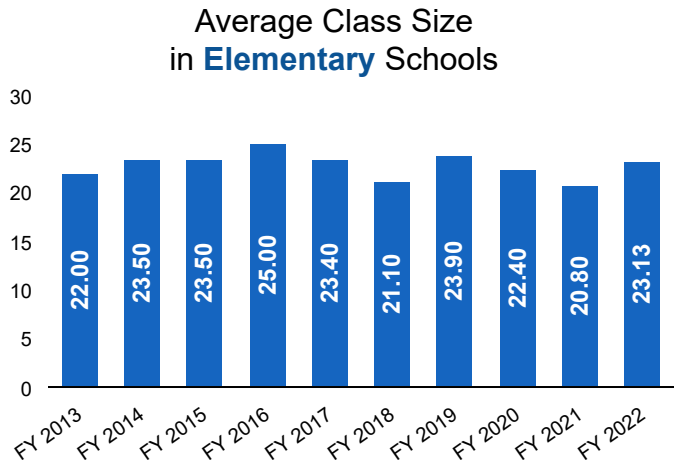
5 Years Enrollment History with 5 Years Enrollment Projection by School

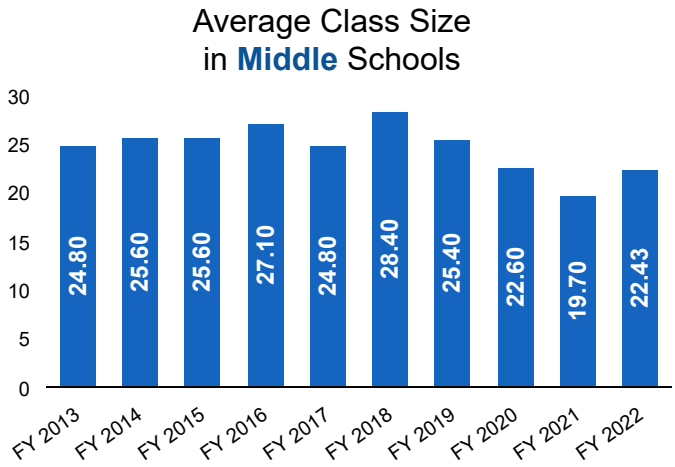
		FY 2019 ADM Count	FY 2020 ADM Count	FY 2021 ADM Count	FY 2022 ADM Count	FY 2023 ADM Count	FY 2024 PROJECTION	FY 2025 PROJECTION	FY 2026 PROJECTION	FY 2027 PROJECTION	FY 2028 PROJECTION
Elementary Schools											
030	Big Lake Elementary	418.53	355.70	292.38	336.43	353.15	345.00	349.00	353.00	357.00	361.00
032	Iditarod Elementary	420.45	400.95	343.95	371.75	397.00	393.00	398.00	403.00	408.00	413.00
033	Sherrod Elementary	421.45	451.00	376.65	372.15	393.30	406.00	411.00	416.00	421.00	426.00
034	Swanson Elementary	449.40	453.65	344.50	395.85	385.35	372.00	376.00	380.00	384.00	388.00
039	Snowshoe Elementary	388.00	380.03	275.45	317.75	342.95	358.00	362.00	366.00	370.00	374.00
041	Butte Elementary	279.97	292.42	230.90	247.78	247.50	253.00	256.00	259.00	262.00	265.00
043	Cottonwood Creek Elementary	447.45	461.45	348.10	403.48	434.83	445.00	450.00	455.00	460.00	465.00
044	Tanaina Elementary	393.18	379.65	322.50	348.50	384.40	397.00	402.00	407.00	412.00	417.00
045	Pioneer Peak Elementary	432.82	454.90	392.80	501.70	515.20	527.00	533.00	539.00	545.00	551.00
046	Larson Elementary	401.75	421.98	321.55	377.95	368.20	372.00	376.00	380.00	384.00	388.00
047	Finger Lake Elementary	401.62	412.62	352.35	377.10	388.45	404.00	409.00	414.00	419.00	424.00
048	Goose Bay Elementary	273.95	273.40	228.68	296.50	281.70	279.00	282.00	285.00	288.00	291.00
050	John Shaw Elementary	461.95	482.00	397.68	503.40	496.65	497.00	503.00	509.00	515.00	521.00
051	Meadow Lakes Elementary	363.30	315.40	256.10	265.85	288.20	290.00	293.00	296.00	299.00	302.00
052	Knik Elementary	325.20	316.10	222.40	263.35	245.30	262.00	265.00	268.00	271.00	274.00
053	Fred & Sarah Machetanz Elementary	447.45	474.83	422.63	450.80	464.60	480.00	486.00	492.00	498.00	504.00
054	Dena'ina Elementary	365.99	369.40	330.18	383.65	398.30	385.00	390.00	395.00	400.00	405.00
Middle Schools											
010	Palmer Middle	565.15	578.55	495.55	556.60	593.75	617.00	624.00	631.00	638.00	645.00
011	Wasilla Middle	653.35	669.50	567.45	605.15	609.10	604.00	611.00	618.00	625.00	632.00
012	Colony Middle	780.65	799.35	578.90	703.03	728.60	731.00	740.00	749.00	758.00	767.00
013	Teeland Middle	797.65	796.00	711.90	777.37	716.75	730.00	739.00	748.00	757.00	766.00
014	Houston Middle	383.15	354.65	241.65	315.55	328.35	318.00	322.00	326.00	330.00	334.00
High Schools											
001	Palmer High	745.28	729.08	658.93	742.98	730.83	707.00	715.00	723.00	731.00	740.00
003	Wasilla High	885.72	850.14	747.60	816.80	845.34	858.00	868.00	878.00	888.00	898.00
005	Colony High	1,053.64	1,025.33	994.73	1,144.95	1,120.69	1,072.00	1,085.00	1,098.00	1,111.00	1,124.00
007	Houston High	345.05	329.55	374.42	367.80	358.25	389.00	394.00	399.00	404.00	409.00
073	Mat-Su Career & Technical High	700.50	732.35	752.65	764.61	750.40	750.00	759.00	768.00	777.00	786.00
080	Joe Redington Jr/Sr High	600.80	596.81	533.65	573.29	555.60	548.00	554.00	560.00	567.00	574.00
Small Attendance Area											
002	Su Valley Jr/Sr High	203.70	202.15	172.90	208.30	220.00	219.00	222.00	225.00	228.00	231.00
031	Glacier View	40.00	53.00	36.40	34.00	34.95	38.00	38.00	38.00	38.00	38.00
035	Talkeetna Elementary	106.90	100.05	66.50	85.50	91.55	101.00	102.00	103.00	104.00	105.00
036	Trapper Creek Elementary	23.10	17.75	13.00	17.00	22.00	23.00	23.00	23.00	23.00	23.00
038	Willow Elementary	146.18	140.35	106.55	124.94	126.95	127.00	128.00	129.00	131.00	133.00
042	Sutton Elementary	58.75	60.95	44.50	44.45	45.39	47.00	48.00	49.00	50.00	51.00
049	Beryozova	28.00	28.00	16.00	30.00	23.75	22.00	22.00	22.00	22.00	22.00
Charter Schools											
061	Midnight Sun Family Learning Center	192.65	204.60	172.45	185.20	188.00	189.00	189.00	189.00	189.00	189.00
062	Academy Charter	254.00	254.00	253.95	256.20	261.00	260.00	263.00	266.00	269.00	272.00
063	Knik Tribal Charter	-	-	-	-	136.35	200.00	200.00	200.00	200.00	200.00
065	Twindly Bridge Charter	477.75	470.85	558.60	557.85	584.20	585.00	585.00	585.00	585.00	585.00
066	Birchtree Charter	396.20	396.20	353.80	405.80	407.00	400.00	400.00	400.00	400.00	400.00
067	American Charter Academy	194.90	196.90	174.20	192.20	186.40	187.00	187.00	187.00	187.00	187.00
078	Fronteras Spanish Immersion Charter	309.75	324.70	310.75	316.70	323.35	318.00	318.00	318.00	318.00	318.00
Alternative/Correspondence											
006	Burchell High	195.90	211.57	199.25	237.50	210.30	216.00	219.00	222.00	225.00	228.00
071	Valley Pathways Alternative	177.68	181.75	156.30	184.70	206.45	215.00	218.00	221.00	224.00	227.00
072	Mat-Su Youth Facility	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
077	Mat-Su Day School	86.20	71.60	77.95	70.50	82.65	70.00	71.00	72.00	73.00	74.00
079	Mat-Su Middle College	177.00	192.75	209.40	187.15	181.55	178.00	180.00	182.00	184.00	186.00
091	Mat-Su Central Correspondence	1,644.74	1,801.30	2,831.40	2,151.08	2,216.90	2,331.00	2,358.00	2,386.00	2,414.00	2,442.00
TOTAL		**18,931.80**	**19,080.25**	**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,738.00**	**19,947.00**	**20,158.00**	**20,370.00**

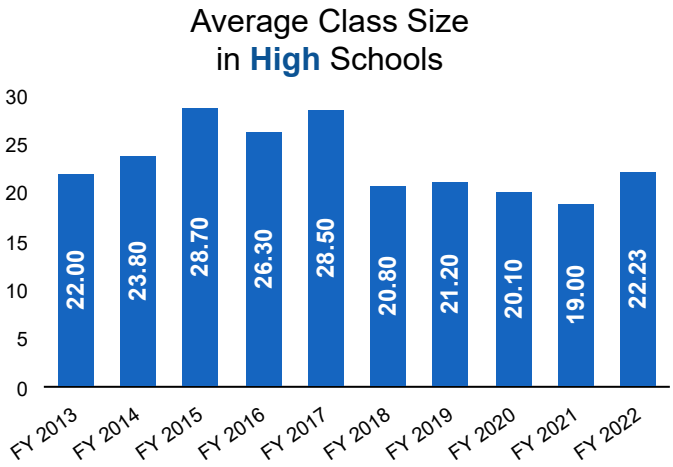
HISTORIC AVERAGE CLASS SIZE*

Last Ten School Years

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Elementary	22.00	23.50	23.50	25.00	23.40	21.10	23.90	22.40	20.80	23.13	0.00
Middle	24.80	25.60	25.60	27.10	24.80	28.40	25.40	22.60	19.70	22.43	0.00
Senior High	22.00	23.80	28.70	26.30	28.50	20.80	21.20	20.10	19.00	22.23	0.00







*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 reflects the number of students enrolled in all classes throughout the district except correspondence study.

		Ratios		Metrics - per Pupil		
Years	Grades	Pupil to Teacher (PTR)	Elementary Specials to Teaching Staff	Materials & Supplies	Health & Postage Supplies	Additional Allocations
Fiscal Year 2023-2024	**Grades K-2**	**23 to 1**	**1 to 6**	**$100.00**	**$5.00**	**NA**
	Grades 3-5	**26 to 1**				
	Grades 6-8	**29 to 1**	**NA**	**$100.00**	**$5.00**	**$27.00**
	Grades 9-12	**33 to 1**	**NA**	**$100.00**	**$5.00**	**$77.00**
Fiscal Year 2022-2023	Grades K-2	23 to 1	1 to 6	$85.00	$5.00	NA
	Grades 3-5	26 to 1				
	Grades 6-8	29 to 1	NA	$85.00	$5.00	$27.00
	Grades 9-12	**32 to 1**	**NA**	**$85.00**	**$5.00**	**$118.00**
Fiscal Year 2021-2022	Grades K-2	23 to 1	1 to 6	$66.00	$5.00	NA
	Grades 3-5	26 to 1				
	Grades 6-8	29 to 1	NA	$75.00	$5.00	$28.00
	Grades 9-12	**32 to 1**	**NA**	**$84.00**	**$5.00**	**$117.00**
Fiscal Year 2020-2021	Grades K-2	23 to 1	1 to 6	$68.50	$5.75	NA
	Grades 3-5	26 to 1				
	Grades 6-8	29 to 1	NA	$77.50	$5.75	$29.00
	Grades 9-12	**32 to 1**	**NA**	**$86.50**	**$5.75**	**$121.00**
Fiscal Year 2019-2020	Grades K-2	23 to 1	1 to 6	$76.00	$7.10	NA
	Grades 3-5	26 to 1				
	Grades 6-8	29 to 1	NA	$86.00	$7.10	$32.32
	Grades 9-12	**32 to 1**	**NA**	**$95.00**	**$7.10**	**$130.00**
Fiscal Year 2018-2019	Grades K-2	24 to 1	1 to 6	$76.00	$7.10	NA
	Grades 3-5	27 to 1				
	Grades 6-8	31 to 1	NA	$86.00	$7.10	$32.50
	Grades 9-12	**33 to 1**	**NA**	**$95.00**	**$7.10**	**$130.00**

Notes:

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

** Elementary Specials include music, physical education, and library.

*** Includes class fees which apply to all students & Accelerated Learning funds.

In FY 2018, Accelerated Learning funds were applied only to the core area high schools as a blanket allocation for total enrollment at $50 per student.

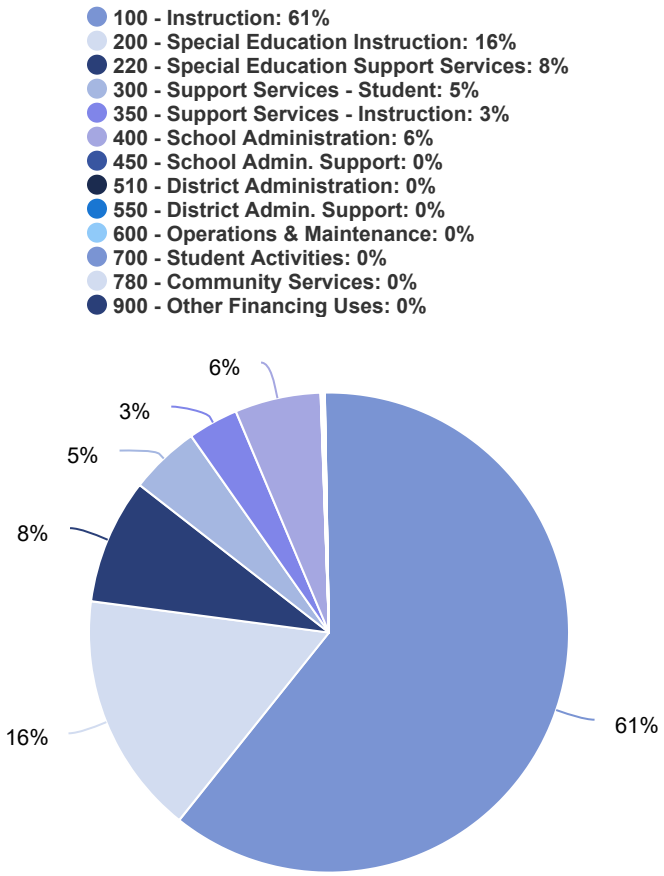
In FY 2019, Accelerated Learning funds were increased to $100 per student and applied only to those students who are actually enrolled in an IB/AP class District Wide.

FY 2024 STAFFING BY FUNCTION

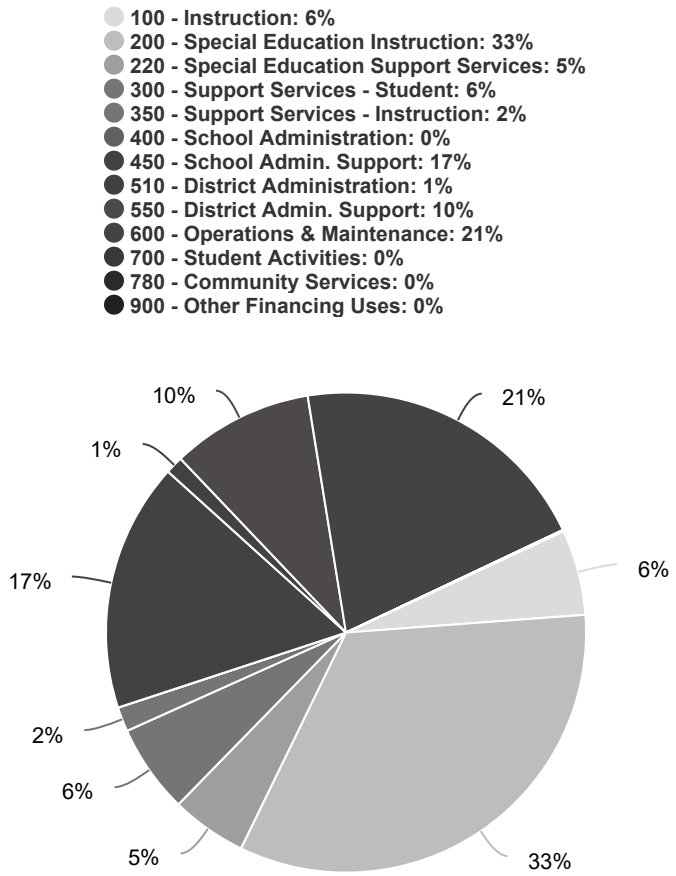
6/7/2023

	Certificated	Non-Certificated	Total Staffing
110 - REGULAR EDUCATION INSTRUCTION	741.37	43.30	784.66
200 - SPECIAL EDUCATION: INSTRUCTION	198.69	250.81	449.50
220 - SPECIAL EDUCATION: SUPPORT	102.78	38.31	141.09
300 - SUPPORT SERVICES: STUDENTS	57.45	44.87	102.32
350 - SUPPORT SERVICES: INSTRUCTION	41.07	12.53	53.60
400 - SCHOOL ADMINISTRATION	70.44	-	70.44
450 - SCHOOL ADMINISTRATIVE SUPPORT	-	125.81	125.81
510 - DISTRICT ADMINISTRATION	1.00	9.00	10.00
550 - DISTRICT ADMINISTRATIVE SUPPORT	1.00	71.71	72.71
600 - OPERATIONS & MAINTENANCE	-	154.25	154.25
700 - STUDENT ACTIVITIES	1.25	-	1.25
780 - COMMUNITY SERVICES	-	0.56	0.56
Total Staffing	**1,215.05**	**751.16**	**1,966.20**

Certificated Staffing by Function



Non-Certificated Staffing by Function



ADM Enrollment	18,931.80	19,080.25	17,885.13	18,886.18	19,233.00	19,286.48	19,530.00
Certificated	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ORIGINAL	FY 2023 CURRENT	FY 2024 ADOPTED
Director	7.99	7.99	6.49	6.49	8.75	6.30	6.30
Administrator	62.69	61.69	63.89	61.64	63.96	69.92	71.43
Classroom Teacher	732.58	732.58	688.31	603.03	633.81	671.38	670.89
SPED Teacher	212.56	207.06	207.69	208.89	197.08	203.69	200.69
Specialist - School	83.51	85.01	104.09	86.53	94.24	102.73	100.48
Counselor	30.99	30.49	34.80	28.31	34.97	33.08	33.08
Nurse	32.22	31.62	31.03	30.73	27.89	30.13	29.13
Specialist - Department	96.38	95.38	99.93	89.74	109.18	103.25	103.05
Total Certificated	**1,258.92**	**1,251.82**	**1,236.23**	**1,115.36**	**1,169.88**	**1,220.48**	**1,215.05**

Non-Certificated	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ORIGINAL	FY 2023 CURRENT	FY 2024 ADOPTED
School Board	7.00	7.00	7.00	7.00	7.00	11.00	7.00
Director	6.25	6.25	6.00	5.00	6.00	9.00	7.00
Supervisor	29.00	28.50	33.00	32.50	38.00	42.50	41.50
Instructional Aide	302.73	299.73	322.00	322.78	335.42	366.23	343.64
Support Staff	133.38	134.38	139.43	136.32	153.20	162.34	152.72
Custodial Staff	103.60	101.60	103.13	100.13	99.90	130.25	111.25
Specialist - Department	89.41	93.28	89.58	74.30	73.30	98.05	88.05
Total Non-Certificated	**671.37**	**670.74**	**700.14**	**678.03**	**712.82**	**819.37**	**751.16**
Total General Fund	**1,930.29**	**1,922.56**	**1,936.36**	**1,793.39**	**1,882.70**	**2,039.85**	**1,966.20**

The table above summarizes the District total permanent General Fund employees by classification as shown in the Location Summary pages in this document. It excludes temporary and student workers, stipends, and substitutes. The District is the largest employer for the Mat-Su Borough area. The District 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 a great impact on the educational opportunities provided to students. In the General Fund, the District will expend approximately $229.94 million on employee salaries and benefits, which represents roughly 81.6% of the budget including "On-Behalf" payments. As depicted in the table above, this fund supports about 1,966 full-time equivalent (FTE) positions; 1,215 of them certificated. This represents a decrease of 5 certificated staff in the General Fund, or 0.4%. The majority of these increases were Classroom Teachers, SPED Teachers, Counselors, and Specialist - Departments (Occupational and Physical Therapists, Speech Pathologists, Program Coordinators). The budget includes 751 non-certificated FTE positions. This represents a decrease of approximately 68 FTE, or less than 8.3% decrease from the previous year. Overall, the District decreased its General Fund staffing by approximately 74 FTE, which represents a decrease of 3.6% from FY 2023's staffing.

However, these decreases actually represent changes in funding sources rather than an overall change to the total staffing of the District. When looking at all funding sources the District's staffing has been stable.

Special Revenue Funds Staffing Summary

ADM Enrollment	18,931.80	19,080.25	17,885.13	18,886.18	19,233.00	19,286.48	19,530.00
Certificated	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ORIGINAL	FY 2023 CURRENT	FY 2024 BUDGET
Director	1.80	3.96	5.25	5.35	5.05	7.75	6.90
Administrator	1.50	4.40	3.40	2.90	3.30	1.80	1.80
Classroom Teacher	27.31	38.64	46.01	125.25	223.71	89.05	89.58
SPED Teacher	6.00	5.40	6.72	5.62	5.62	5.50	5.50
Specialist - School	5.00	12.90	14.00	11.25	9.45	11.20	31.52
Counselor	-	3.49	8.59	22.49	6.20	8.67	8.58
Nurse	0.50	0.91	4.97	0.77	0.77	5.87	5.70
Specialist - Department	1.00	4.40	13.40	12.27	12.97	11.00	11.13
Total Certificated	**43.11**	**74.10**	**102.34**	**185.90**	**267.07**	**140.84**	**160.71**

Non-Certificated	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ORIGINAL	FY 2023 CURRENT	FY 2024 BUDGET
School Board	-	-	-	-	-	-	-
Director	-	-	-	-	-	0.37	0.37
Supervisor	8.50	8.00	5.00	8.38	6.76	9.00	18.20
Instructional Aide	60.69	99.25	70.91	87.02	83.55	90.45	89.69
Support Staff	93.43	105.48	82.84	94.43	96.13	76.04	70.85
Custodial Staff	-	-	2.75	7.50	5.00	5.00	5.00
Specialist - Department	3.38	15.38	23.00	28.30	31.20	31.57	29.57
Total Non-Certificated	**166.00**	**228.11**	**184.50**	**225.63**	**222.64**	**212.43**	**213.68**
Total Special Revenue	**209.11**	**302.21**	**286.84**	**411.53**	**489.71**	**353.27**	**374.39**

Proprietary Funds Staffing Summary

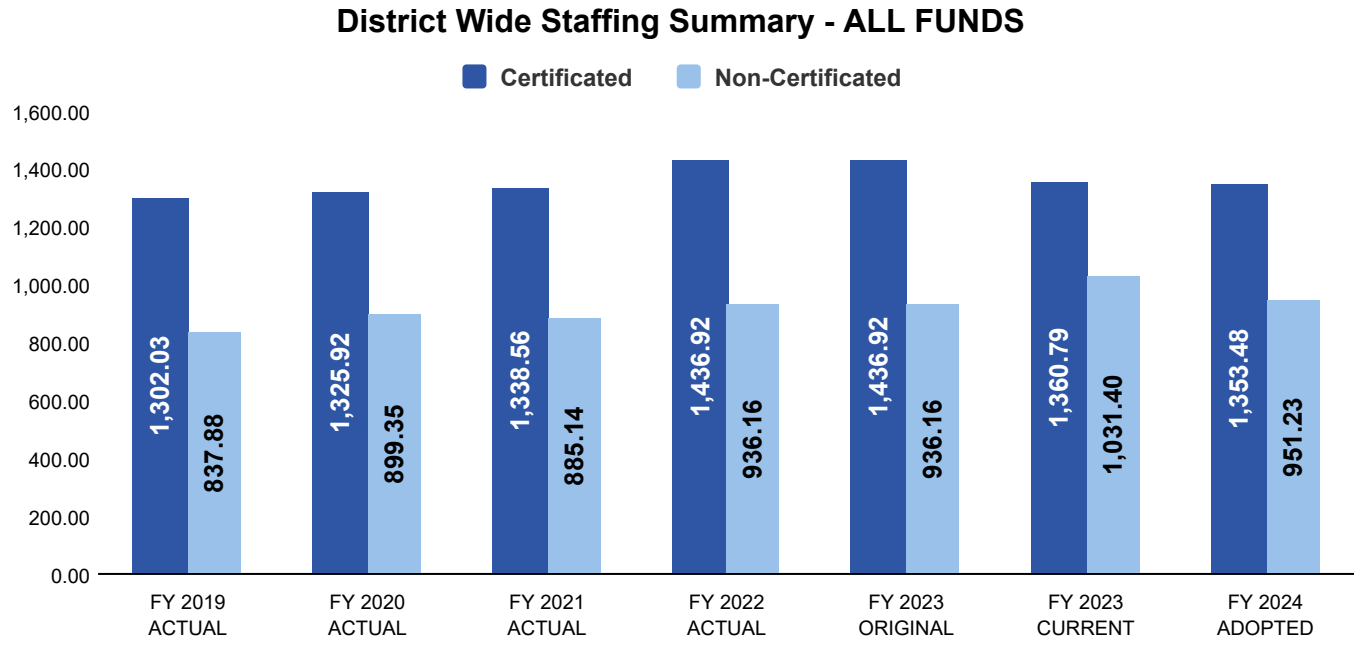
Certificated	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ORIGINAL	FY 2023 CURRENT	FY 2024 BUDGET
Director	-	-	-	-	-	-	-
Administrator	-	-	-	-	-	-	-
Classroom Teacher	-	-	-	-	-	-	-
SPED Teacher	-	-	-	-	-	-	-
Specialist - School	-	-	-	-	-	-	-
Counselor	-	-	-	-	-	-	-
Nurse	-	-	-	-	-	-	-
Specialist - Department	-	-	-	-	-	-	-
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Non-Certificated	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ORIGINAL	FY 2023 CURRENT	FY 2024 BUDGET
School Board	-	-	-	-	-	-	-
Director	-	-	-	-	-	-	-
Supervisor	-	-	-	-	-	-	-
Instructional Aide	-	-	-	-	-	-	-
Support Staff	-	-	-	-	-	-	-
Custodial Staff	-	-	-	-	-	-	-
Specialist - Department	-	-	-	-	-	0.70	0.70
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**0.70**	**0.70**
Total Special Revenue	**-**	**-**	**-**	**-**	**-**	**0.70**	**0.70**

District Wide Staffing Summary - ALL FUNDS

ADM Enrollment	18,931.80	19,080.25	17,885.13	18,886.18	19,233.00	19,286.48	19,530.00
Certificated	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ORIGINAL	FY 2023 CURRENT	FY 2024 BUDGET
Director	9.79	11.95	11.74	11.54	11.54	14.00	12.30
Administrator	64.19	66.09	67.29	67.23	67.23	71.72	73.23
Classroom Teacher	759.89	771.22	734.31	857.52	857.52	760.44	760.47
SPED Teacher	218.56	212.46	214.41	204.96	204.96	209.19	206.19
Specialist - School	88.51	97.91	118.09	103.69	103.69	113.93	132.00
Counselor	30.99	33.98	43.39	41.17	41.17	41.26	41.66
Nurse	32.72	32.53	36.00	28.66	28.66	36.00	34.83
Specialist - Department	97.38	99.78	113.33	122.15	122.15	114.25	114.13
Total Certificated	**1,302.03**	**1,325.92**	**1,338.56**	**1,436.92**	**1,436.92**	**1,360.79**	**1,374.81**

Non-Certificated	FY 2019 ACTUAL	FY 2020 ACTUAL	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 ORIGINAL	FY 2023 CURRENT	FY 2024 BUDGET
School Board	7.00	7.00	7.00	7.00	7.00	11.00	7.00
Director	6.25	6.25	6.00	6.00	6.00	9.37	7.37
Supervisor	37.50	36.50	38.00	44.76	44.76	50.39	58.70
Instructional Aide	363.42	398.98	392.91	418.97	418.97	456.68	432.95
Support Staff	226.82	239.86	222.27	249.33	249.33	238.39	223.57
Custodial Staff	103.60	101.60	105.88	104.90	104.90	135.25	116.25
Specialist - Department	93.29	109.16	113.08	105.20	105.20	130.32	118.32
Total Non-Certificated	**837.88**	**899.35**	**885.14**	**936.16**	**936.16**	**1,031.40**	**964.16**
Total Special Revenue	**2,139.91**	**2,225.27**	**2,223.70**	**2,373.08**	**2,373.08**	**2,392.19**	**2,338.97**



TEACHER SALARY INFORMATION

Last Ten School Years

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Entry Level Salary(a)	$ 45,079	$ 45,079	$ 45,642	$ 46,213	$ 46,790	$ 46,790	$ 47,258	$ 47,258	$ 48,203	$ 50,151
Maximum Teacher Salary(b)	84,645	84,645	85,704	86,775	87,860	87,860	88,739	88,739	88,396	91,967
Average Teacher Salary(c)	67,333	67,924	68,665	69,275	70,098	70,480	70,671	70,708	71,059	73,345
% of Teachers at Max Column(d)	40%	46%	44%	46%	46%	48%	49%	50%	51%	52%

(a) Entry level salary represents a teacher with a bachelor's degree and no experience.

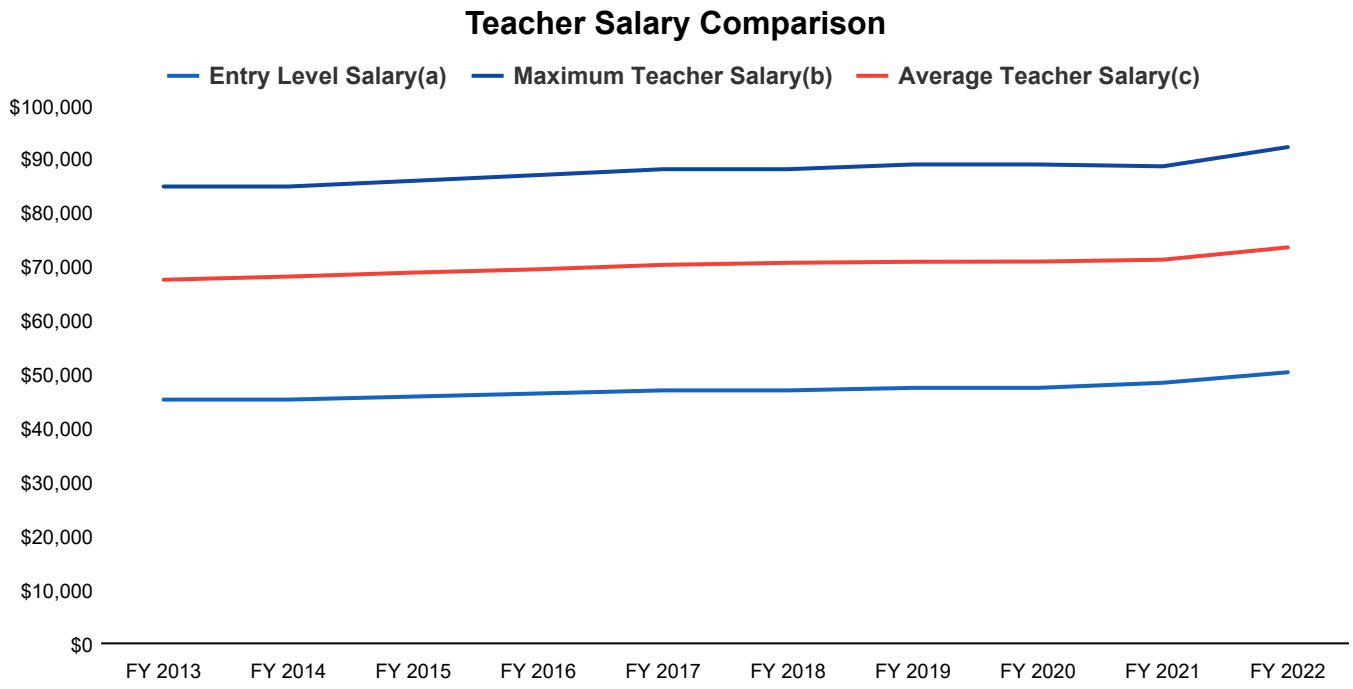
(b) Maximum salary represents a teacher with a master's degree, plus 45 additional credits, and at least 13 years of teaching experience.

(c) Average teacher salary is based on a scattergram of contracted certificated salaries for that school year.

(d) The teacher salary schedule has seven columns:

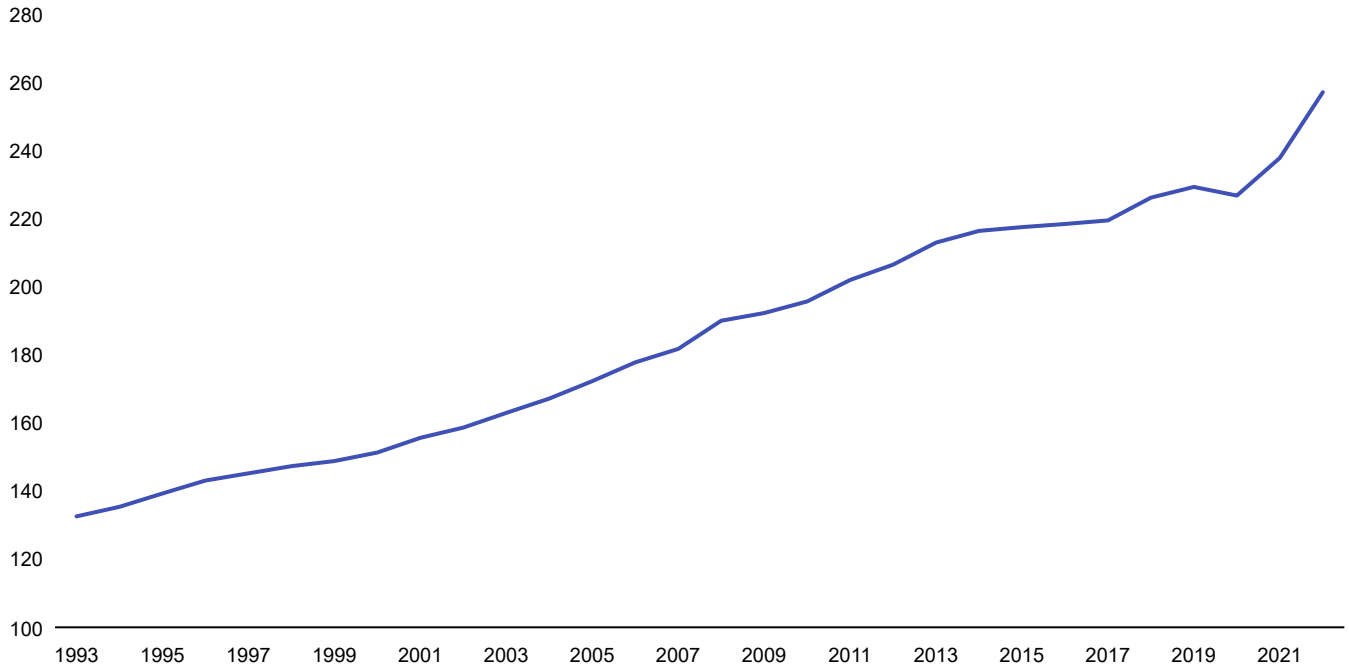
1. Bachelor
2. Bachelor + 15 credits
3. Bachelor + 30 credits
4. Bachelor + 45 credits or Masters
5. Bachelor + 60 credits or Masters + 15 credits
6. Masters + 30 credits
7. Masters + 45 credits

The percentage of teacher FTE at maximum in each column is the percentage of the total teacher FTE.



30 Years Historic Comparison of the Anchorage Consumer Price Index (CPI)

Year	Index	Change	Percentage Change	Year	Index	Change	Percentage Change
1993	132.20	3.10	2.42%	2008	189.50	4.60	2.54%
1994	135.00	2.10	1.59%	2009	191.74	1.20	0.63%
1995	138.90	2.90	2.15%	2010	195.14	1.80	0.94%
1996	142.70	2.70	1.94%	2011	201.43	3.20	1.64%
1997	144.80	1.50	1.05%	2012	205.92	2.20	1.09%
1998	146.90	1.50	1.04%	2013	212.38	3.10	1.51%
1999	148.40	1.00	0.68%	2014	215.81	1.60	0.75%
2000	150.90	1.70	1.15%	2015	216.91	0.50	0.23%
2001	155.20	2.80	1.86%	2016	217.83	0.40	0.18%
2002	158.20	1.90	1.22%	2017	218.87	0.50	0.23%
2003	162.50	2.70	1.71%	2018	225.55	3.00	1.37%
2004	166.70	2.60	1.60%	2019	228.68	1.40	0.62%
2005	171.80	3.10	1.86%	2020	226.15	(1.10)	(0.48%)
2006	177.30	3.20	1.86%	2021	237.19	4.90	2.17%
2007	181.24	2.20	1.24%	2022	256.42	8.10	3.42%



Anchorage Consumer Price Index (CPI) was taken from the State of Alaska's Department of Labor and Workforce Development.

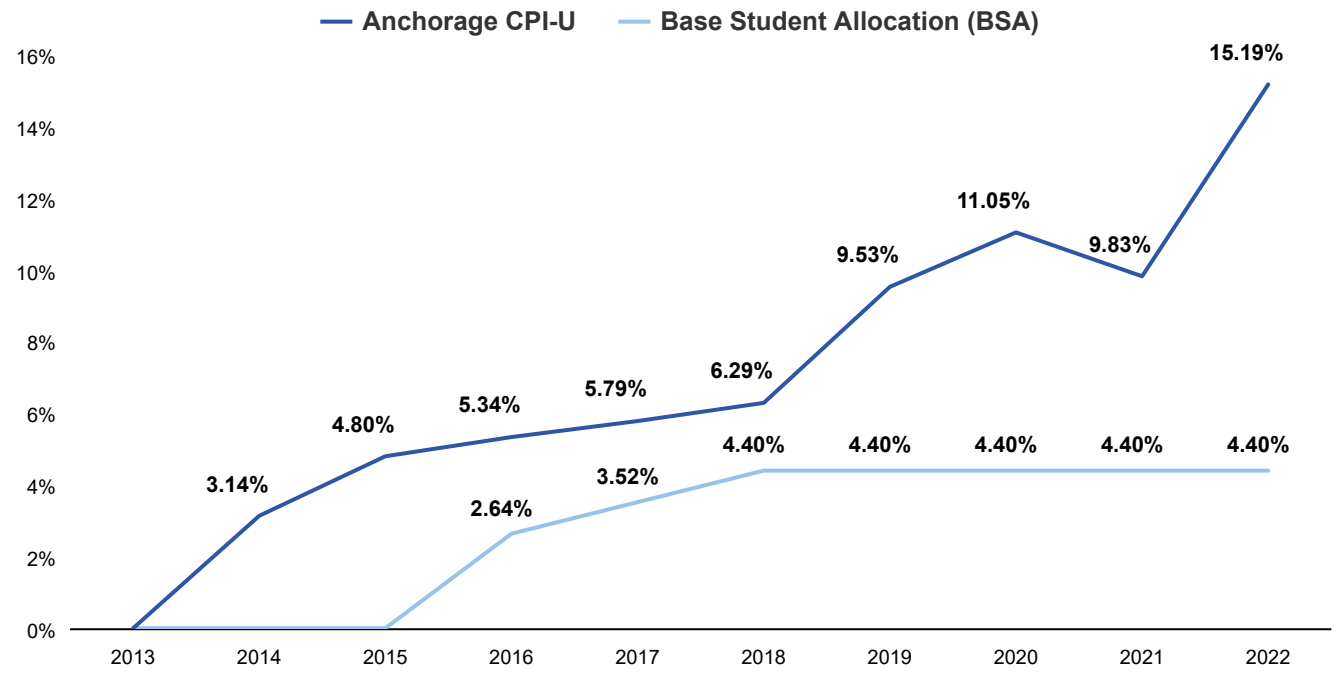
State Foundation Formula and the Base Student Allocation (BSA)

The Base Student Allocation (BSA) is the amount that is applied to the District's Adjusted Average Daily Membership (AADM). 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 FY 2011 school year, the legislature forward funded the State Foundation Formula with an increase to the BSA of $100 per fiscal year. From FY 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, in addition to a series of one-time grants each year for those three years. This increased the FY 2017 BSA from the prior year by 0.17%. However, that forward funding ended after FY 2017. With the passage of HB 281 that increased the BSA by $30 to $5,960 for FY 2024, the BSA saw its first increase in 7 years.

The severe 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 additional one-time funds. For FY 2019 & FY 2020, in lieu of increasing the BSA, the legislature again opted to allocate one-time grants of approximately $78 per AADM in FY 2019 and $116 per AADM in FY 2020. For the 2021 and 2022 school years the State once again flat funded the BSA, but without the supplement of a one-time grant. In FY 2023 the State once again granted one-time funds at approximately $220 per AADM.

The graph below outlines the changes to State Foundation funding as compared to the Anchorage Consumer Price Index for all Urban Consumers (CPI-U) from the base year 2012, as adopted by the legislature. The CPI-U is an economic indicator used to measure inflation and the time value of money. As illustrated in the graph below, the CPI-U has increased at a significant rate far outpacing the increase experienced by the BSA. This results in a decrease to the spending power of the District from year to year.

The charts on the following pages outline the State Foundation Formula, and a history of total State funding received by the District.

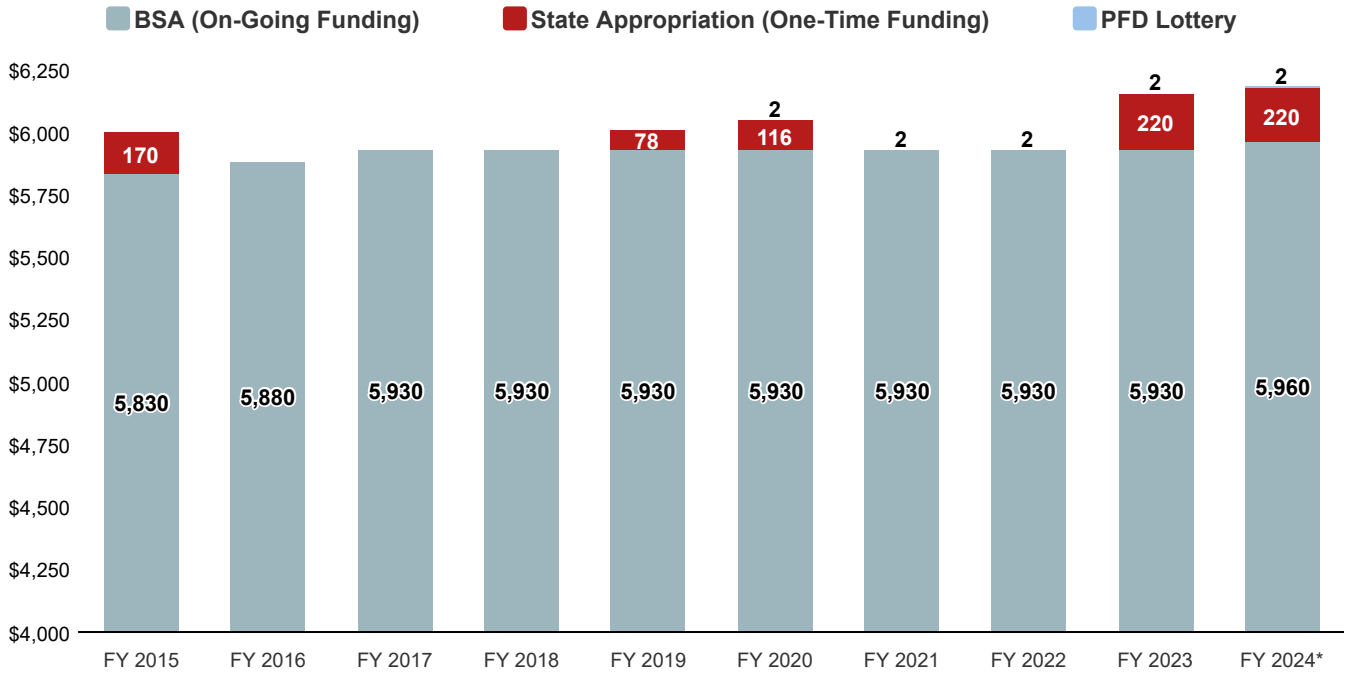


10 Year History of State Funding:

Per Adjusted Average Daily Membership (AADM)

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024*
BSA (On-Going Funding)	5,830	5,880	5,930	5,930	5,930	5,930	5,930	5,930	5,930	5,960
State Appropriation (One-Time Funding)	170	-	-	-	78	116	-	-	220	220
PFD Lottery	-	-	-	-	-	2	2	2	2	2
	$ 6,000	$ 5,880	$ 5,930	$ 5,930	$ 6,008	$ 6,048	$ 5,932	$ 5,932	$ 6,152	$ 6,182

*Projected



CALCULATION OF PROJECTED AVERAGE DAILY MEMBERSHIP (ADM)

	2022-23 State Foundation Formula	2023-24 State Foundation Formula	
A	19,286.48	19,530.00	20-day Average Count
B	19,104.45	19,246.72	Adjusted for School Size (less Correspondence)
C	19,425.59	19,425.59	2020 'Base Year' size adjustment for Hold Harmless
D	19,104.45	19,246.72	Adjusted for School Size (less Correspondence)
E	321.14	178.87	= C - D
F	25%	-%	Hold Harmless Year - 2 Factor
G	80.28	-	= E x F
H	19,184.74	19,246.72	AADM with Hold Harmless (= D + G)
I	0.070	0.070	District Cost Factor
J	1,342.93	1,347.27	= H x I
K	20,527.67	20,593.99	= H + J
L	0.20	0.20	Special Needs Factor
M	4,105.53	4,118.80	= K x L
N	24,633.20	24,712.79	= K + M
O	0.015	0.015	
P	369.50	370.69	= N x O
Q	25,002.70	25,083.48	= N + P
R	2,838.10	2,966.00	Correspondence Count
S	0.90	0.90	Correspondence Factor
T	2,554.29	2,669.40	Adjusted Correspondence Count (= R x S)
U	27,556.99	27,752.88	= Q + T
V	589.00	590.00	Intensive Needs Count
W	13.00	13.00	Intensive Needs Factor
X	7,657.00	7,670.00	= V X W
Y	**35,213.99**	**35,422.88**	**Total ADM (= U + X)**

CALCULATION OF FOUNDATION FUNDING

	2022-23 State Foundation Formula	2023-24 State Foundation Formula	
Z	35,213.99	35,422.88	Total ADM (= U + X)
AA	5,930.00	5,960.00	Base Student Allocation
AB	208,818,961.00	211,120,364.00	Basic Need (= Z x AA)
AC	36,177,500.00	42,173,492.00	Minimum Required Local
AD	172,641,461.00	168,946,871.00	= AB - AC
AE	16.00	16.00	Quality Schools Factor
AF	563,424.00	566,764.00	= Z x AE
AG	7,760,795.00	24,087,559.00	One-Time State Grant
AH	59,517.00	53,134.00	PFD Raffle
AI	**181,025,197.00**	**193,654,328.00**	**Total Foundation Funding (=AD+AF+AH)**

CALCULATION OF MINIMUM REQUIRED LOCAL CONTRIBUTION

	2022-23 State Foundation Formula	2023-24 State Foundation Formula	
	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 (2021)	TAX BASE (2022)	
	$ 13,651,886,897	$ 15,914,525,200	
	0.00265	0.00265	Times 2.65 mils
	$ 36,177,500	$ 42,173,492	
	OR		
B	Prior year ACTUAL basic need times 45%		
	$ 206,939,625	$ 208,918,527	Prior year ACTUAL basic need
	0.45	0.45	Times 45%
	$ 93,122,831	$ 94,013,337	
	$ 36,177,500	**$ 42,173,492**	**Minimum Required Local Contribution**

CALCULATION OF MINIMUM REQUIRED LOCAL CONTRIBUTION

	2022-23 State Foundation Formula	2023-24 State Foundation Formula	
	The maximum allowable local contribution is the GREATER of:		
A	An additional 2 mils of the tax base		
	$ 13,651,886,897	$ 15,914,525,200	Tax Base
	0.002	0.002	Times 2 mils
	$ 27,303,774	$ 31,829,050	
	OR		
B	23% of basic plus the minimum required local contribution		
	$ 217,145,530	$ 211,120,364	Basic need+ Quality schools +One-Time
	0.23	0.23	Times 23%
	$ 49,943,472	$ 48,557,684	23% of basic need
	$ 36,177,500	$ 42,173,492	Minimum required local contribution
	$ 86,120,972	$ 90,731,176	
	$ 86,120,972	**$ 90,731,176**	**Maximum Local Contribution Allowed**

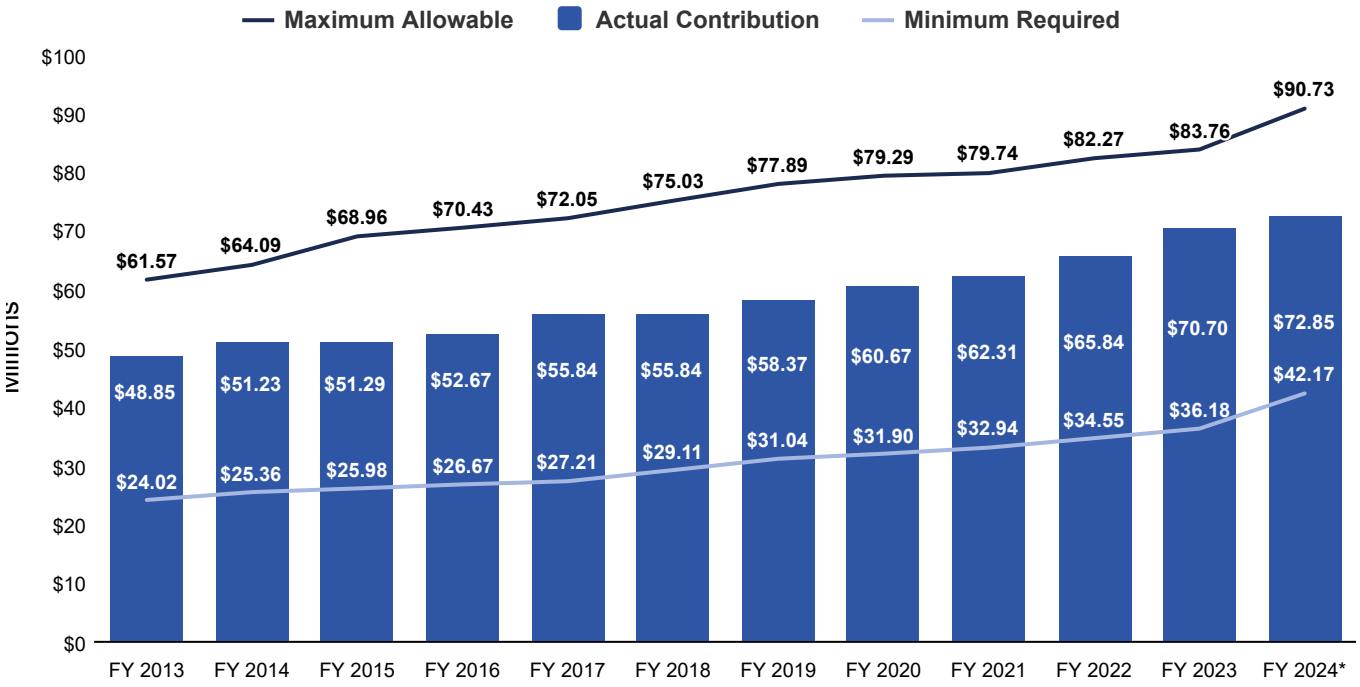
Historic Borough Contribution Comparison: Maximum Allowable & Minimum Required vs. Actual Contribution

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Actual % of Maximum	79%	80%	74%	75%	78%	74%
Maximum Allowable	$ 61,574,725	$ 64,094,583	$ 68,958,493	$ 70,427,904	$ 72,046,766	$ 75,025,466
Actual Contribution	$ 48,845,260	$ 51,226,720	$ 51,291,720	$ 52,665,941	$ 55,841,300	$ 55,841,300
Minimum Required	$ 24,018,753	$ 25,355,209	$ 25,982,579	$ 26,670,537	$ 27,211,000	$ 29,112,441
Enrollment (ADM)	17,247	17,477	17,757	18,465	18,809	18,968
Per Pupil Contribution	**$ 2,832**	**$ 2,931**	**$ 2,888**	**$ 2,852**	**$ 2,969**	**$ 2,944**

*Projected or Unaudited Amounts

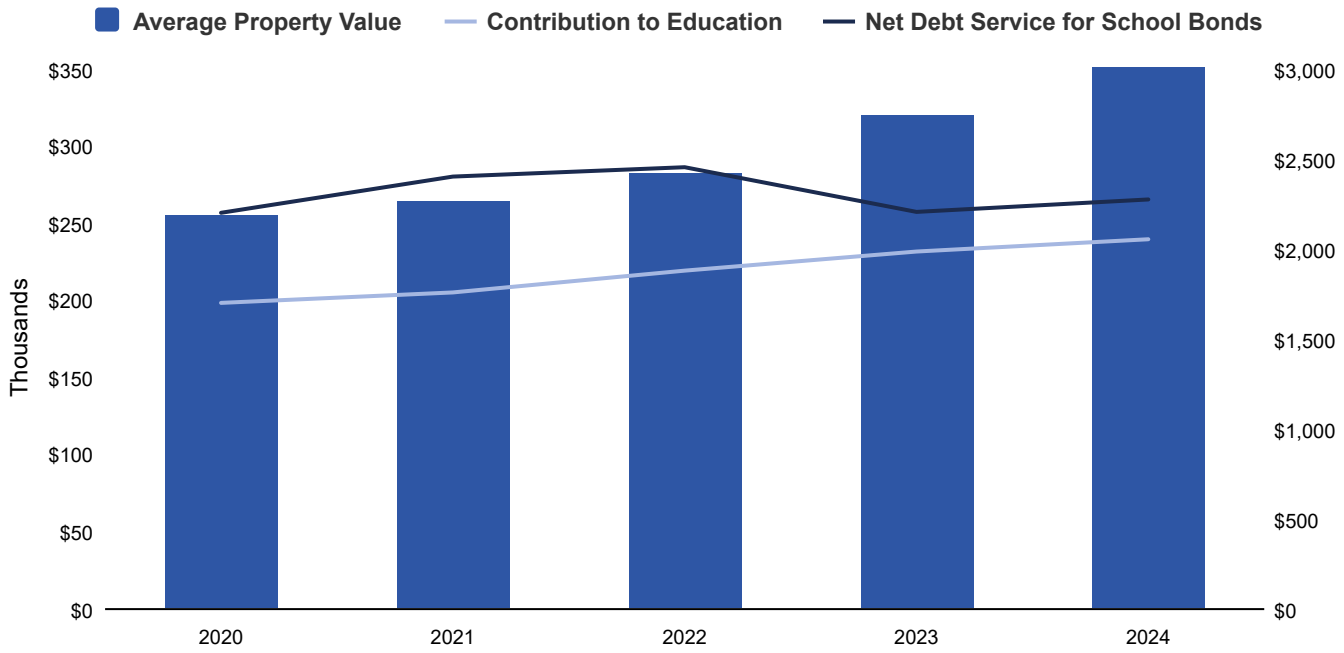
Historic Borough Contribution Comparison: Maximum Allowable & Minimum Required vs. Actual Contribution

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024*
Actual % of Maximum	75%	77%	78%	80%	84%	80%
Maximum Allowable	$ 77,894,632	$ 79,292,520	$ 79,738,694	$ 82,273,475	$ 83,761,097	$ 90,731,176
Actual Contribution	$ 58,374,918	$ 60,665,932	$ 62,310,148	$ 65,841,806	$ 70,696,614	$ 72,846,459
Minimum Required	$ 31,044,783	$ 31,902,441	$ 32,944,658	$ 34,548,940	$ 36,177,500	$ 42,173,492
Enrollment (ADM)	18,932	19,080	17,885	18,886	19,286	19,530
Per Pupil Contribution	**$ 3,083**	**$ 3,180**	**$ 3,484**	**$ 3,486**	**$ 3,666**	**3,730**



Impact of Educational Funding on the Average Tax Payer

What money is spent on:	FY 2020		FY 2021		FY 2022		FY 2023		FY 2024	
Average Property Value	**$ 254,845**		**$ 265,011**		**$ 283,203**		**$ 320,307**		**$ 354,162**	
Contribution to Education	6.300	$ 1,694	6.302	$ 1,752	6.339	$ 1,873	5.917	$ 1,979	5.525	$ 2,047
Net Debt Service for School Bonds	1.858	500	2.313	643	1.941	574	0.658	220	0.596	221
Net Debt Service for all other Bonds	0.425	114	0.477	133	0.382	113	0.375	125	0.553	205
Borough Operations & Capital	1.803	326	1.230	342	1.280	378	1.951	653	1.722	638
Unfunded Mandates	-	-	-	-	-	-	-	-	-	-
Total Mill Rate & Average Tax Payer Cost	**10.386**	**$ 2,634**	**10.322**	**$ 2,870**	**9.942**	**$ 2,938**	**8.901**	**$ 2,977**	**8.396**	**$ 3,111**



Mill Rates shown are from the Matanuska-Susitna Borough's approved budget documents and are based on the adopted rates.

MATANUSKA SUSITNA
BOROUGH SCHOOL DISTRICT

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YOUR PROPERTY TAX DOLLARS AT WORK

MATANSUSKA-SUSITNA BOROUGH, ALASKA 2023

Matanuska-Susitna Borough Tax Bill And Mill Rate

The typical homeowner in the Matanuska-Susitna Borough would pay an average of $2,980 in property taxes (both areawide and non-areawide), based on an average assessed value of $320,688.

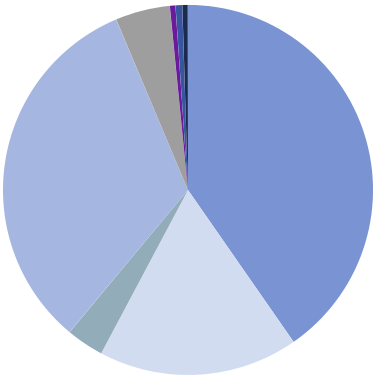
A mill rate, or mill levy is the rate of tax to be assessed on all taxable property. Mill rates are expressed in terms of $1 tax per $1,000 of assessed value.

Contribution to education makes up the largest distribution of tax funds with a mill rate equivalent of 5.920 Mills.

8.901
2023 Areawide Mill Rate

FY 2023 Areawide Expenditures		FY23*
Education Operating	40.35%	$ 65.84
Education Debt Service	17.43%	28.45
Other Debt Service	3.28%	5.36
Areawide Services	32.61%	53.21
Capital	4.77%	7.78
Grants & Pass Through	0.49%	0.81
Port MacKenzie	0.59%	0.97
Transfer to Fire Service Areas	0.48%	0.78
Total Expenditure	**100.00%**	**$ 163.20**

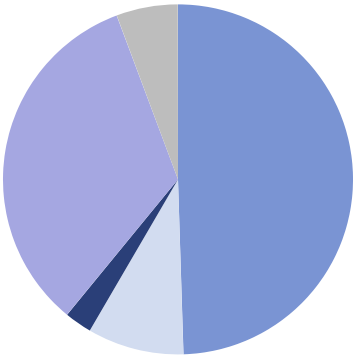
*amounts are expressed in millions of dollars



0.392
2023 Areawide Mill Rate

FY 2023 Areawide Expenditures		FY23*
Animal Care	49.57%	$ 2.70
Animal Care Debt Service	9.01%	0.49
Capital	2.48%	0.14
Libraries	33.33%	1.82
Other Services	5.61%	0.31
Total Expenditure	**100.00%**	**$ 5.45**

*amounts are expressed in millions of dollars



The Borough contains three incorporated cities: Houston, Palmer, and Wasilla. Eighty-five percent (85%) of the Borough's population reside outside of the three cities. Today's population of approximately 108,000 has nearly doubled for 59,322 residents in 2000.

The Borough provides services on an areawide basis both within and outside the incorporated cities.

Non-Areawide services are provided only outside of the incorporated cities. Tax areas/Service areas are each assess a separate mill levy, set annually by the Borough Assembly. City property taxes are also collected by the Borough. There are 5 general tax areas within the Borough: Areawide, Non-Areawide, Road Service Areas, Fire Service Areas, and Special Service Areas.

CALCULATION OF TAX BILL

The calculation of the average assessed value of $320,688, with a mill rate of 9.293 (8.901 Areawide plus 0.392 Non-Areawide), comes to a total of $2,980 for the average homeowners property tax.

$$\frac{\text{Assessed Value x Mill Rate}}{1000} = \text{Yearly Tax Bill}$$

$$\frac{\$320{,}688 \text{ x } 9.293}{1000} = \$2{,}980$$

On The Dollar How The Average $2,855 Areawide 2022 Tax Bill Is Spent

	Average	Per$1
Education Operating	1898	0.66
Education Debt Service	96	0.03
Other Debt	109	0.04
Borough Operations & Capital Projects	752	0.26

On The Quarter How The Average $12 Non-Areawide 2023

	Average	Per 25¢
Capital and Transfers	21	0.04
Libraries	41	0.08
Animal Control	59	0.12
Other Services	3	0.01

MATANUSKA-SUSITNA BOROUGH BUDGET SUMMARY

The Borough's budget is developed each year between December and the third week of April, when the manager's proposed budget is presented to the Assembly. Public hearings are held throughout the Borough prior to the budget's adoption. .

This $433.65 million budget includes: $258.55 million in education operations (including pass through funds from the State and Federal governments); $60.04 million in borough operations; and $115.06 million in debt service, capital projects, and operations of Fire Service Areas, Road Service Areas, enterprise funds and other service areas.

This information was taken from the Borough Pamphlet: Your Property Tax Dollars (2022).
Which provides answers to commonly asked tax questions.

More information is available on the Matanuska-Susitna Borough Website: www.matsugov.us.

MATANUSKA-SUSITNA BOROUGH TAX INFORMATION

The primary source of income generated for the Matanuska-Susitna Borough is through property taxes. The Borough in turn provides approximately 26% of the District's funding from these revenues. The following information taken from the Borough website at www.matsugov.us/taxes/propertyvalue providing 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 accumulate and analyze in order to estimate the full and true (fair market) value of your property. To find the value of any piece of property, the assessor must first know what 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 yours. 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: 907 861-8642
Personal Property/Business Inventory: 907 8618637

What are the Rights and Responsibilities of Property Owners?

If the opinion of the property owner differs from the assessors on the value of a property, the owner should go to the Borough's Assessor's office and discuss the matter. Staff will be glad to answer any questions about the appraisal and explain how to appeal if an agreement cannot be reached. The assessor's office relies on the property owner for information and appreciates it when updated and accurate information is provided.

The charts and graphs on the following pages help to better illustrate the Borough's historical information on revenue, taxes, and debt.

DIRECT AND OVERLAPPING PROPERTY TAX RATES

(mill levy rate per $1000 of assessed value)

Last Ten Fiscal Years

	Direct Rates									
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Areawide Borough	9.691	9.852	9.662	9.984	9.984	10.332	10.310	10.386	10.322	9.942
Non-Areawide Borough	0.489	0.520	0.520	0.517	0.525	0.548	0.548	0.057	0.051	0.432
City of Palmer	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000
City of Wasilla	-	-	-	-	-	-	-	-	-	-
City of Houston	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000	3.000
Service Area Number 2	3.050	3.050	3.240	3.430	3.430	3.430	3.430	3.430	3.430	3.430
Service Area Number 4	4.060	4.410	4.590	4.820	4.590	4.590	4.590	4.590	4.590	4.590
Service Area Number 7	1.390	1.390	1.390	1.070	0.910	0.910	0.910	0.910	0.910	1.500
Service Area Number 8	4.000	4.000	-	-	-	-	-	-	-	-

	Overlapping Rates									
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Service Area Number 9	2.780	2.780	2.780	2.780	2.780	2.780	2.780	2.780	2.780	2.780
Service Area Number 14	1.770	1.770	1.770	1.860	1.850	1.850	1.850	1.850	1.850	1.850
Service Area Number 15	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100
Service Area Number 16	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Service Area Number 17	2.920	2.920	2.920	2.920	2.920	2.920	2.920	2.920	2.920	2.920
Service Area Number 19	2.510	2.510	2.510	2.510	2.510	2.500	2.510	2.510	2.510	2.510
Service Area Number 20	3.860	3.860	3.500	3.500	3.500	3.500	3.500	3.500	3.500	3.500
Service Area Number 21	2.570	2.570	2.570	2.570	2.570	2.570	2.570	2.570	2.570	2.570
Service Area Number 23	4.590	4.590	4.590	4.590	4.590	4.590	4.590	4.590	4.590	4.590
Service Area Number 24	1.950	1.950	2.040	2.040	2.040	2.040	2.040	2.040	3.040	3.040
Service Area Number 25	1.730	1.730	1.730	1.730	1.730	1.730	1.730	1.730	1.730	1.730
Service Area Number 26	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450
Service Area Number 27	3.480	3.480	3.480	3.480	3.480	3.480	3.480	3.480	3.480	3.480
Service Area Number 28	2.000	2.000	2.000	2.000	1.990	1.990	1.990	1.990	1.990	1.990
Service Area Number 29	2.890	2.890	2.890	3.010	3.120	3.120	3.120	3.120	3.120	3.120
Service Area Number 30	4.410	4.410	4.410	4.410	4.410	4.410	4.410	4.410	4.410	4.410
Service Area Number 31	3.680	3.680	3.680	3.680	3.680	3.680	3.680	3.680	3.680	3.680
Service Area Number 35	1.370	1.460	1.340	2.750	2.750	2.750	2.750	2.750	2.750	2.750
Service Area Number 69	9.120	9.120	9.120	9.120	9.400	9.400	9.400	9.400	9.400	9.400
Service Area Number 130	1.970	1.990	1.990	1.990	2.150	2.150	2.120	2.120	2.150	2.150
Service Area Number 131	4.130	3.240	3.240	3.240	3.240	3.240	3.240	3.240	3.240	3.240
Service Area Number 132	0.880	0.900	0.900	0.940	0.960	0.960	0.960	0.960	0.960	0.960
Service Area Number 135 *	2.960	2.960	2.960	3.210	3.210	3.210	3.210	3.210	3.210	3.210
Service Area Number 136	1.670	1.670	1.780	1.880	2.200	2.200	2.200	2.200	2.200	2.200
Jimmy's Drive	-	-	-	-	-	-	-	-	5.030	5.030

Note: Fire Service Area (FSA), Road Service Areas (RSA), and Service Areas (SA) are identified by service area numbers.

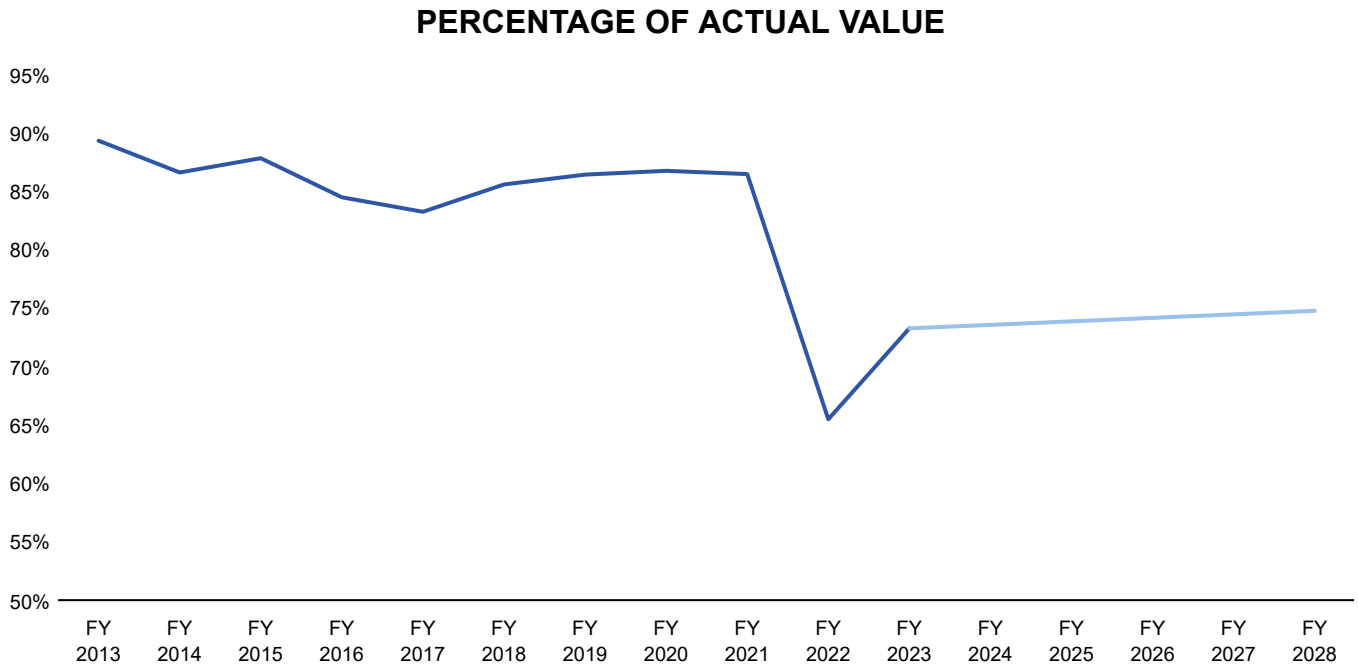
Source: Matanuska-Susitna Borough Annual Comprehensive Financial Report for the year ended June 30, 2022. This information is for the most recent fiscal year available by the publication date of the School District's Budget Document.

ASSESSED & ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

10 Year Historic Actuals, 1 Year Estimated, & 5 Years Projected

	REAL PROPERTY ($)	PERSONAL PROPERTY ($)	TAX EXEMPT PROPERTY ($)	TOTAL TAXABLE ASSESSED VALUE ($)	DIRECT TAX RATE	LESS: ESTIMATED ACTUAL TAXABLE VALUE ($)	PERCENTAGE OF ACTUAL VALUE
FY 2013	10,083,251,287	50,340,319	1,600,527,289	8,533,064,317	9.691	9,568,003,300	89.18%
FY 2014	10,350,396,337	63,442,515	1,711,599,833	8,702,239,019	9.852	10,064,353,720	86.47%
FY 2015	10,700,459,143	52,590,547	1,748,972,499	9,004,077,191	9.662	10,268,301,740	87.69%
FY 2016	11,241,555,014	55,738,480	2,031,032,480	9,266,261,014	9.984	10,985,826,830	84.35%
FY 2017	11,827,850,040	57,210,951	2,149,070,847	9,735,990,144	9.984	11,715,012,530	83.11%
FY 2018	12,143,847,289	55,474,108	2,189,734,774	10,009,586,623	10.332	11,715,012,530	85.44%
FY 2019	12,607,655,917	56,166,810	2,276,424,441	10,387,398,286	10.331	12,038,657,130	86.28%
FY 2020	13,073,712,851	56,296,592	2,362,963,741	10,767,045,702	10.386	12,431,946,562	86.61%
FY 2021	13,608,734,168	56,075,491	2,409,835,751	11,254,973,908	10.322	13,037,335,724	86.33%
FY 2022	13,037,335,724	62,709,094	2,596,453,647	10,503,591,171	9.942	16,066,393,001	65.38%
FY 2023	*16,122,763,965*	*62,936,313*	*4,007,080,103*	*12,178,620,175*	*9.942*	*16,650,093,687*	*73.14%*
FY 2024	*16,746,620,967*	*63,164,356*	*4,137,230,971*	*12,672,554,352*	*9.942*	*17,255,000,532*	*73.44%*
FY 2025	*17,394,617,598*	*63,393,225*	*4,271,609,168*	*13,186,401,655*	*9.942*	*17,881,883,968*	*73.74%*
FY 2026	*18,067,687,922*	*63,622,923*	*4,410,351,999*	*13,720,958,846*	*9.942*	*18,531,542,416*	*74.04%*
FY 2027	*18,766,802,145*	*63,853,454*	*4,553,601,229*	*14,277,054,370*	*9.942*	*19,204,803,304*	*74.34%*
FY 2028	*19,492,968,014*	*64,084,820*	*471,503,226*	*14,855,549,608*	*9.942*	*19,902,524,122*	*-74.64%*

Estimated & Projected



PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Taxes Levied for the Fiscal Year	$ 114,904,572	$ 118,906,810	$ 121,650,445	$ 130,590,976	$ 138,589,875
Net Tax Levy	$ 106,069,979	$ 109,986,586	$ 111,744,106	$ 119,295,403	$ 126,423,474
COLLECTED WITHIN THE LEVY FISCAL YEAR					
Amount	$ 102,321,617	$ 106,109,708	$ 108,285,996	$ 116,527,024	$ 122,648,889
% of Levy	96.47%	96.48%	96.91%	97.68%	97.01%
Collections in Subsequent Years	$ 3,541,349	$ 3,569,424	$ 3,174,507	$ 2,248,227	$ 2,795,615
TOTAL COLLECTIONS TO DATE					
Amount	$ 105,862,966	$ 109,679,132	$ 111,460,503	$ 118,775,251	$ 125,444,504
% of Net Levy	99.80%	99.72%	99.75%	99.56%	99.23%

Source: Matanuska-Susitna Borough Annual Comprehensive Financial Report for the year ended June 30, 2022. This information is for the most recent fiscal year available by the publication date of the School District's Budget Document.

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Taxes Levied for the Fiscal Year	$ 146,304,207	$ 152,062,345	$ 156,626,653	$ 162,608,723	$ 169,441,990
Net Tax Levy	$ 132,715,228	$ 137,119,008	$ 140,443,703	$ 145,797,613	$ 151,761,074
COLLECTED WITHIN THE LEVY FISCAL YEAR					
Amount	$ 126,903,605	$ 133,194,431	$ 135,753,457	$ 142,251,044	$ 149,328,084
% of Levy	95.62%	97.14%	96.66%	97.57%	98.40%
Collections in Subsequent Years	$ 3,607,910	$ 1,829,970	$ 1,245,222	$ -	$ -
TOTAL COLLECTIONS TO DATE					
Amount	$ 130,511,515	$ 135,024,401	$ 136,998,679	$ 142,251,044	$ 149,328,084
% of Net Levy	98.34%	98.47%	97.55%	97.57%	98.40%

Borough Debt & the School District

In prior years as a component unit of the Matanuska-Susitna Borough the District did not hold, or manage any debt incurred on its behalf. Alaska Statute 14.14.060 states that a borough can establish a centralized treasury and is responsible for major rehabilitation, all construction, and major repair of school buildings. As such, the Borough is responsible for new construction and debt service. Accordingly, physical plant expenditures for debt services and the taxing authority necessary to repay debt lies with the Borough, not with the District. However, in FY 2016, with assistance of the Borough, the District built the new Fronteras Spanish Immersion Charter School. This capital lease is reflected on the District's financials and a debt service fund was established to account for the accumulation of funds for the long-term debt obligations associated with Fronteras Spanish Immersion Charter School.

The tables below and on the following pages provide an analysis of the Borough's debt service accounts and their effect on the Borough taxpayers. Although the District may assist in the management of capital project expenditures, the Borough is responsible for all debt incurred. There is no fiscal impact to the District's General Fund for this debt. While the State of Alaska does not set a legal debt margin for municipalities, in 1983 the Borough adopted an ordinance limiting the outstanding general obligation debt to 7% of the Borough's total taxable assessed value. The Borough's FY 2021 adopted mill rate totaled 10.322, a marginal decrease from 2020. The notable increase is accounted for in Voter Approved Net Debt Service for Education.

In 2020, the current certified roll for the Borough represented an areawide general obligation debt of 2.80% of assessed valuation. This is well below their legal limit. Debt repayment is timed to correspond with expected cash inflows. In prior years, the State of Alaska reimbursed municipalities for expenditures incurred for school debt from 60% to 70% depending on whether the project has been reviewed (60% reimbursement) or approved (70% reimbursement) by the Department of Education and Early Development. These have not been funded by the State for fiscal year 2021, 2022, or for 2023 causing an increase to the millage dedicated to school debt.

The mill levy rate for the Borough is per $1,000 of assessed value.

MATANUSKA-SUSITNA BOROUGH AREA WIDE MILL RATE

5 Year Historic Breakdown of the Adopted Mill Rate

	2019	2020	2021	2022	2023	2024
Contribution to Education	6.300	6.300	6.302	6.339	5.917	5.525
Voter Approved Net Debt Service for Education	0.994	1.858	2.313	1.941	0.658	0.596
Net Debt Service for all other Bonds	0.524	0.425	0.477	0.382	0.375	0.553
Borough Operations & Capital	2.513	1.803	1.230	1.280	1.951	1.722
Unfunded Mandates	-	-	-	-	-	-
Total Area Wide Mill Rate	**10.331**	**10.386**	**10.322**	**9.942**	**8.901**	**8.396**

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

As of 6/30/2022

Governmental Unit	Debt Outstanding	% Available to this Governmental Unit	Share of Direct and Overlapping Debt
Education Debt	$ 180,955,000	100%	$ 180,955,000
Certificates of Participations	-		
Animal Care Facility	520,000	100%	520,000
Public Safety Building	12,170,000	100%	12,170,000
Notes Payable			
AK Clean Water Fund Loans	18,648,028	100%	18,648,028
USDA	6,130,694	100%	6,130,694
Port	1,320,000	100%	1,320,000
Parks & Recreation	17,420,000	100%	17,420,000
Transportation	21,085,000	100%	21,085,000
Unamortized Bond Premiums	18,112,063	100%	18,112,063
Total	**$ 276,360,785**	**900%**	**$ 276,360,785**
Cities within the Borough, (Palmer and Wasilla)			
General Obligation Bonds as of June 30, 2020			
Palmer Ice Rink	300,000	100%	300,000
Total	**$ 300,000**	**100%**	**$ 300,000**
Net Direct and Overlapping Debt			**$ 276,660,785**

Note: The laws of the State of Alaska do not establish a debt limit.

Source: Matanuska-Susitna Borough Annual Comprehensive Financial Report for the fiscal year ended June 30, 2022. This information is for the most recent fiscal year available by publication date of the District Budget Book.

OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
GOVERNMENT ACTIVITIES					
General Obligation Bonds	$270,410,000	$299,455,000	$335,920,000	$314,755,000	$313,680,000
Certificates of Participation	5,645,000	13,450,000	12,195,000	10,885,000	20,585,000
Notes Payable	329,698	311,347	292,721	6,781,005	7,490,497
Unamortized Bond Premium	18,592,433	22,851,440	33,411,389	30,910,711	36,415,101
Capital Leases	-	-	-	-	-
BUSINESS-TYPE ACTIVITIES					
General Obligation Bonds	$6,200,000	$5,735,000	$5,250,000	$4,750,000	$4,230,000
Notes Payable	4,434,462	4,346,366	4,395,179	6,147,994	5,956,722
Unamortized Bond Premium	625,457	566,821	508,184	449,547	390,911
TOTAL PRIMARY GOVERNMENT	**$306,237,050**	**$346,715,974**	**$391,972,473**	**$374,679,257**	**$388,748,231**
% of Personal Income	6.84%	7.29%	8.40%	7.89%	7.72%
Per Capita	3,194	3,534	3,879	3,599	3,659

NOTES: Matanuska-Susitna Borough Comprehensive Annual Financial Report for the year ended June 30, 2022. This information is for the most recent fiscal year available by the publication date of the School District's Budget Document.

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING

As of 6/30/2022

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Population	95,880	98,103	101,062	104,119	106,232
Assessed Property Value	8,533,064,317	8,702,239,019	9,004,077,191	9,266,261,014	9,735,990,144
General Obligation Bonds	295,827,890	328,608,261	375,089,573	350,865,258	354,723,066
Debt Services Monies	1,041,305	1,106,592	1,100,905	957,077	4,789,381
Total Outstanding Debt	**$294,786,585**	**$327,501,669**	**$373,988,668**	**$349,908,181**	**$349,933,685**
Legal Debt Limit*	597,314,502	609,156,731	630,285,403	648,638,271	681,519,310
% of the Debt Limit	49.35%	53.76%	59.34%	53.95%	51.35%
Total Outstanding Debt Cost Per Capita%	$3,074.54	$3,338.35	$3,700.59	$3,360.66	$3,294.05
of Taxable Assessed Value of Property*	3.39%	3.64%	4.04%	3.59%	3.50%

Note: There is no legal debt margin for municipalities in the State of Alaska. In 1984, the Matanuska-Susitna Borough Assembly adopted an ordinance limiting the outstanding general obligation debt to 7% of the Borough's total taxable assessed value

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING

As of 6/30/2022

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Population	95,880	98,103	101,062	104,119	106,232
Assessed Property Value	8,533,064,317	8,702,239,019	9,004,077,191	9,266,261,014	9,735,990,144
General Obligation Bonds	295,827,890	328,608,261	375,089,573	350,865,258	354,723,066
Debt Services Monies	1,041,305	1,106,592	1,100,905	957,077	4,789,381
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Legal Debt Limit*	597,314,502	609,156,731	630,285,403	648,638,271	681,519,310
% of the Debt Limit	49.35%	53.76%	59.34%	53.95%	51.35%
Total Outstanding Debt Cost Per Capita%	$3,074.54	$3,338.35	$3,700.59	$3,360.66	$3,294.05
of Taxable Assessed Value of Property	3.47%	3.78%	4.17%	3.79%	3.64%

Note: There is no legal debt margin for municipalities in the State of Alaska.

In 1984, the Matanuska-Susitna Borough Assembly adopted an ordinance limiting the outstanding general obligation debt to 7% of the Borough's total taxable assessed value

OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
GOVERNMENT ACTIVITIES					
General Obligation Bonds	$290,020,000	$269,440,000	$255,315,000	$238,260,000	$219,460,000
Certificates of Participation	19,130,000	17,610,000	16,030,000	14,400,000	12,690,000
Notes Payable	7,248,163	7,759,268	14,851,809	29,113,528	13,837,131
Unamortized Bond Premium	33,744,998	31,129,886	22,343,617	20,164,302	18,014,335
Capital Leases	-	-	-	-	-
BUSINESS-TYPE ACTIVITIES					
General Obligation Bonds	$3,690,000	$3,125,000	$2,545,000	$1,940,000	$1,320,000
Notes Payable	6,857,169	10,572,460	6,722,723	16,316,392	10,941,591
Unamortized Bond Premium	332,274	273,637	215,001	156,364	97,728
TOTAL PRIMARY GOVERNMENT	**$361,022,604**	**$339,910,251**	**$318,023,150**	**$320,350,586**	**$276,360,785**
% of Personal Income	7.33%	650.00%	612.00%	NA	-%
Per Capita	3,370	3,138	2,949	2,985	2,540

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING

As of 6/30/2022

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Population	107,115	108,317	107,829	107,305	108,805
Assessed Property Value	10,009,586,623	10,387,398,286	10,767,072,702	11,254,973,908	10,503,591,171
General Obligation Bonds	327,787,272	303,968,523	288,010,815	260,520,666	238,892,063
Debt Services Monies	4,893,305	6,017,111	5,339,817	16,671,081	23,438,124
Total Outstanding Debt	**$322,893,967**	**$297,951,412**	**$282,670,998**	**$243,849,585**	**$215,453,939**
Legal Debt Limit*	700,671,064	727,117,880	753,695,089	787,848,174	735,251,382
% of the Debt Limit	46.08%	40.98%	37.50%	30.95%	29.30%
Total Outstanding Debt Cost Per Capita%	$3,014.46	$2,750.74	$2,621.47	$2,272.49	$1,980.18
of Taxable Assessed Value of Property*	3.11%	2.77%	2.51%	2.17%	2.05%

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING

As of 6/30/2022

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Population	107,115	108,317	107,829	107,305	-
Assessed Property Value	10,009,586,623	10,387,398,286	10,767,072,702	11,254,973,908	-
General Obligation Bonds	327,787,272	303,968,523	288,010,815	260,520,666	-
Debt Services Monies	4,893,305	6,017,111	5,339,817	16,671,081	-
Total Outstanding Debt	**$322,893,967**	**$297,951,412**	**$282,670,998**	**$243,849,585**	**$-**
Legal Debt Limit*	700,671,064	727,117,880	753,695,089	787,848,174	-
% of the Debt Limit	46.08%	40.98%	37.50%	30.95%	-%
Total Outstanding Debt Cost Per Capita%	$3,014.46	$2,750.74	$2,621.47	$2,272.49	$-
of Taxable Assessed Value of Property	3.27%	2.93%	2.67%	2.31%	-%

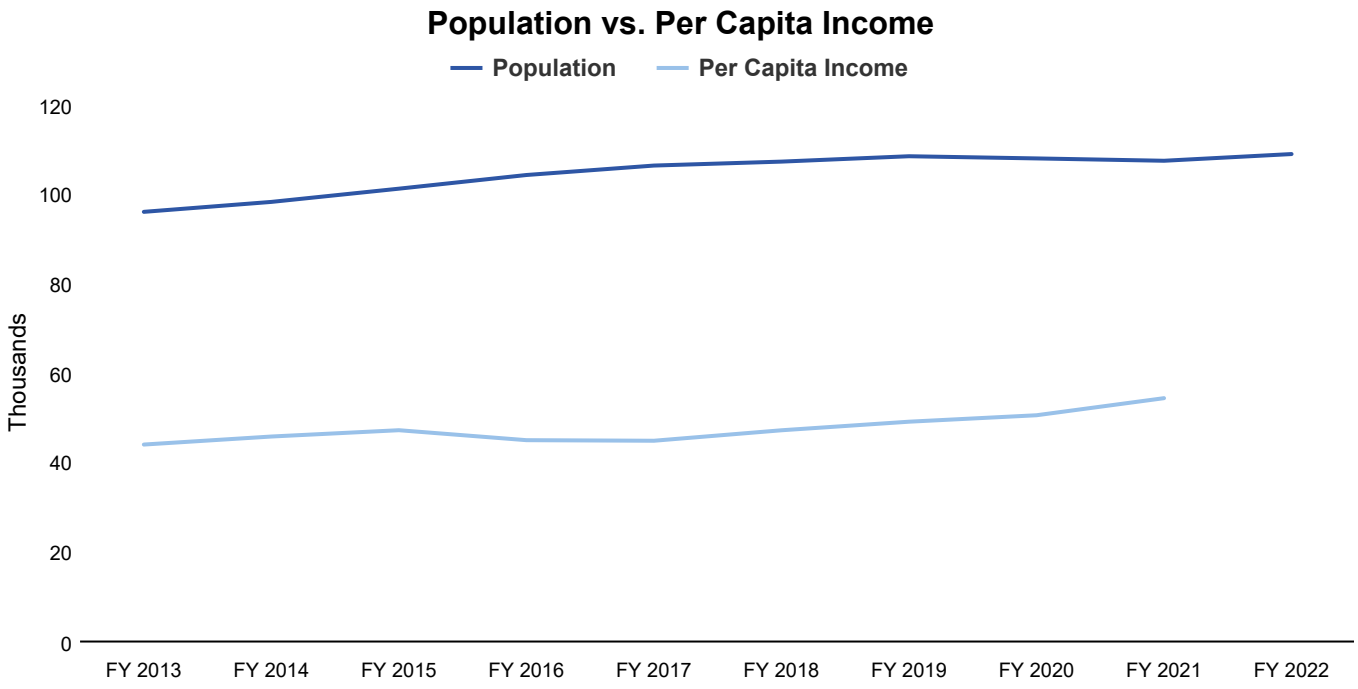
DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Calendar Years

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Population	95,880	98,103	101,062	104,119	106,232	107,115	108,317	107,829	107,305	108,805
Personal Income (thousands of $)	$ 4,202,567	$ 4,476,271	$ 4,754,003	$ 4,665,786	$ 4,746,844	$ 5,037,189	$ 5,301,382	$ 5,553,188	$ 5,999,994	NA
Per Capita Income	$ 43,832	$ 45,628	$ 47,040	$ 44,812	$ 44,684	$ 47,026	$ 48,943	$ 50,386	$ 54,207	NA
School Enrollment	17,247	17,477	17,757	18,466	18,809	18,968	18,932	19,080	17,885	18,669
Unemployment Rate	7.0%	7.0%	7.0%	6.6%	6.7%	6.8%	6.2%	7.6%	8.2%	5.7%

Note: Data for calendar year 2022 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 Annual Comprehensive Financial Report for the fiscal year ended June 30, 2020. This information is for the most recent fiscal year available by publication date of the School District Budget Document.



PRINCIPAL TAXABLE PROPERTIES

2022 Compared to 2013 (10 year Comparison)

	2022			2013		
Taxpayer	Taxable Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Taxable Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Mat-Su Valley Medical Center	$ 127,439,000	1	1.13%	$ 101,270,500	1	1.19%
Enstar Natural Gas	65,905,700	2	0.59%	42,266,800	2	0.50%
Fred Meyer Stores, Inc.	52,913,795	3	0.47%	39,725,355	4	0.47%
Alaska Hotel Properties, Inc.	39,852,800	4	0.35%	40,972,100	3	0.48%
Maple Springs	34,335,400	5	0.31%	-		-%
Wal-Mart Stores, Inc.	28,331,726	6	0.25%	28,967,327	6	0.34%
GCI Cable/Alaska Wireless	26,489,700	7	0.24%	20,469,700	9	0.24%
Global Finance & Investments S.A./Gary Lundgren	24,803,100	8	0.22%	25,792,600	7	0.30%
DBC, LLC/Target	20,536,562	9	0.18%	22,553,922	8	0.26%
CATC Alaska Tourism Corp.	18,417,300	10	0.16%	-		-
Cook Inlet Region, Inc.	-		-%	34,793,894	5	0.41%
Alaska Pipeline Co.	-		-%	20,164,300	10	0.24%
	$ 439,025,083		**3.90%**	**$ 376,976,498**		**4.43%**

Note: Includes real and personal property

Source: Matanuska-Susitna Borough Annual Comprehensive Financial Report for the year ended June 30, 2022. This information is for the most recent fiscal year available by the publication date of the School District's Budget Document.

TOTAL EMPLOYMENT BY TYPE OF EMPLOYER

2022 Compared to 2013 (10 year Comparison)

	2022		2013	
Employer Type	Rank	Employees	Rank	Employees
Trade, Transportation, and Utilities	1	5,572	2	3,955
Educational and Health Services	2	5,458	1	4,504
Local Government	3	3,361	3	3,174
Leisure and Hospitality	4	2,980	4	2,402
Construction	5	2,823	5	1,594
Professional and Business Services	6	1,618	7	1,213
State Government	7	1,523	6	1,259
Other Services	8	990	9	733
Financial Activities	9	921	8	751
Information	10	446	10	596
Manufacturing	11	344	12	196
Federal Government	12	259	13	174
Natural Resources and Mining	13	243	11	210
Unclassified Employers	14	18	14	47
Total Employees		**26,556**		**20,808**

Note: Beginning in 2013, according to the Alaska Department of Labor, their nondisclosure 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. Figures are based on an annual average.

Source: Matanuska-Susitna Borough Annual Comprehensive Financial Report for the fiscal year ended June 30, 2022. 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.

COMPARATIVE RESULTS FROM COLLEGE ENTRANCE EXAMS

Last Ten School Years

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
AMERICAN COLLEGE TEST (ACT)										
Mat-Su	23.8	22.3	22.3	20.3	20.5	22.1	19.0	19.0	23.0	21.8
Alaska	21.1	21.0	21.1	20.0	19.8	20.8	20.1	20.1	20.6	20.4
Nation	20.9	21.0	21.0	20.8	21.0	20.8	20.7	20.6	20.3	19.8
SCHOLASTIC ASSESSMENT TEST (SAT)										
Mat-Su	1,515	1,509	1,503	1,396	1,039	1,095	1,101	1,148	1,134	1,086
Alaska	1,495	1,485	1,494	1,424	1,080	1,106	1,096	1,098	1,119	1,109
Nation	1,498	1,497	1,490	1,484	1,070	1,049	1,039	1,051	1,038	1,028

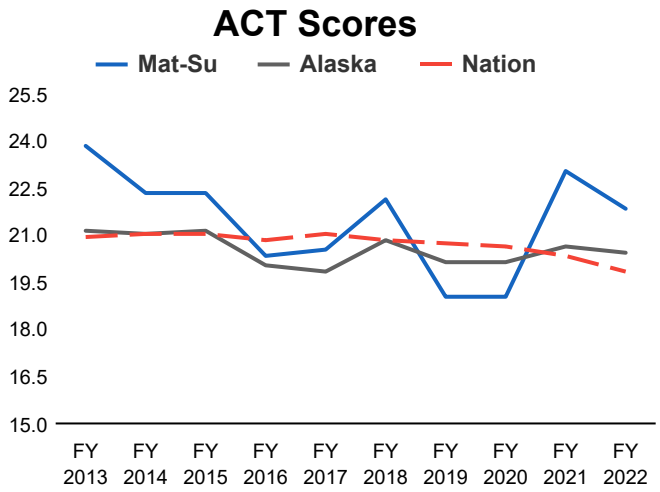
Notes: Prior to 2006-07, the SAT test was comprised of reading and math components. In 2007-08, a writing component was added.

* FY 2020 Composite scores represent the preliminary senior composite score and are the most recent data available at the time of publishing.

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/2021/pdf/profile/Alaska.pdf and http://research.collegeboard.org/programs/sat/data/cb-seniors-2022

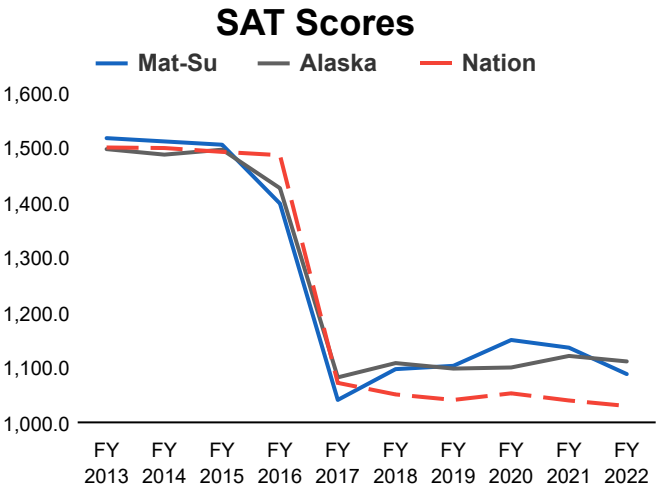
Generally, Alaskan students have scored at or above the national level on both the Scholastic Aptitude Test (SAT) and the American College Test (ACT) for more than the past decade. The Mat-Su Borough School District students have also out-performed the national averages in both the ACT and the SAT.

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.

In 2016-17 the SAT changed formats, combining the reading and writing aspect of the test into an evidence-based reading & writing section (ERW). The scores reflect the combined average of the Math and ERW sections.



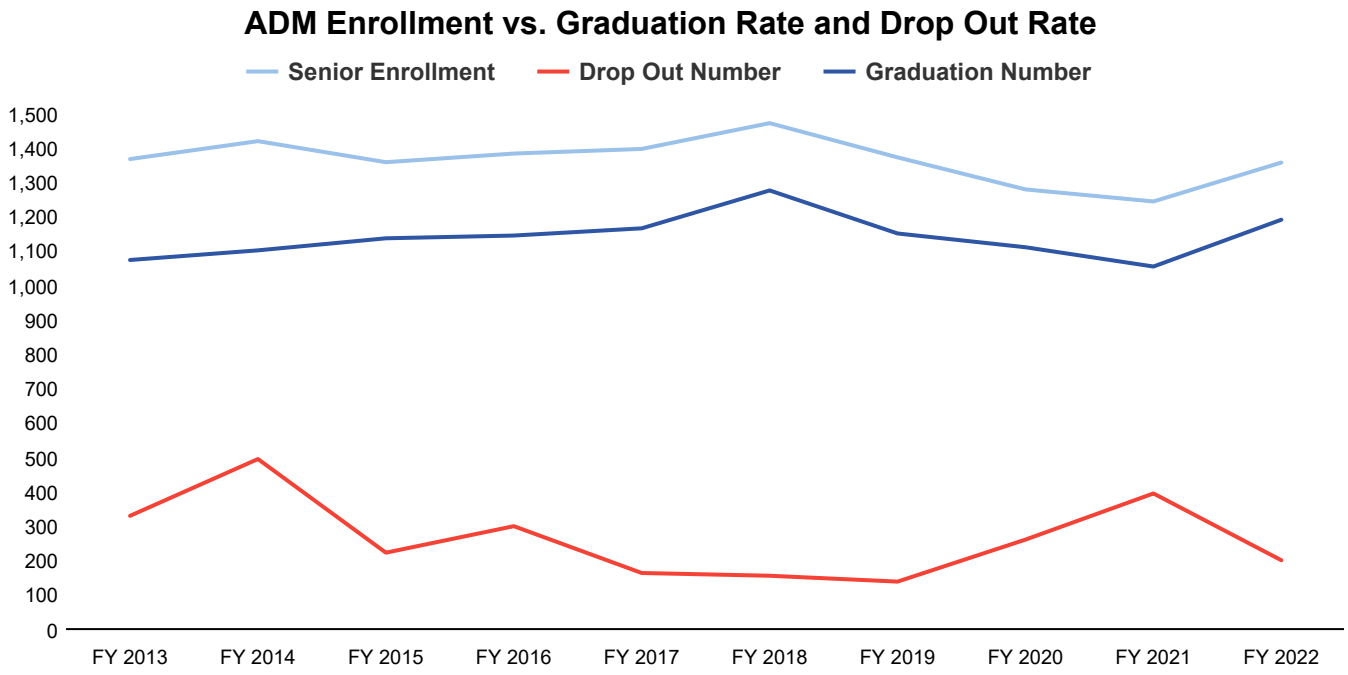
PERFORMANCE MEASURES

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 than the State average.

In 2010-2011, the State modified its method for calculating high school graduation rates to allow rates to be uniformly compared across states. The new rate is defined as the percentage of freshmen who graduate within four years with a regular high school diploma. Alaska's previous graduation rate was based primarily on whether students graduated as opposed to when they graduated.

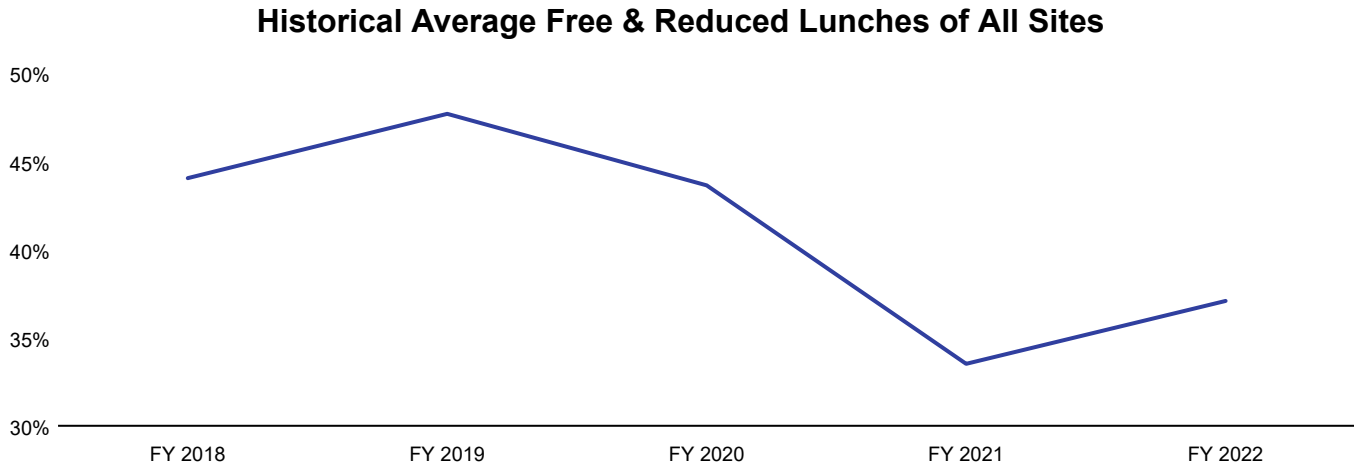
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
DROP OUT RATE										
Enrollment	17,247	17,477	17,757	18,465	18,808	18,968	18,932	19,074	18,352	18,886
Drop Out Number	326	491	219	296	160	152	135	257	391	197
State Drop Out %	4.10%	2.78%	2.80%	3.60%	1.91%	3.08%	3.01%	2.97%	4.67%	2.95
REAL %	*1.89%*	*2.81%*	*1.23%*	*1.60%*	*0.85%*	*0.80%*	*0.71%*	*1.35%*	*2.13%*	*1.04%*
GRADUATION RATE										
Enrollment	17,247	17,477	17,757	18,465	18,808	18,968	18,932	19,074	18,352	18,886
Senior Enrollment	1,362	1,414	1,353	1,378	1,392	1,466	1,367	1,274	1,239	1,352
Graduation Number	1,069	1,097	1,132	1,140	1,161	1,271	1,146	1,106	1,050	1,186
Graduation Rate %	78%	78%	84%	83%	83%	87%	84%	87%	85%	88%
State Cohort %	79%	76%	81%	79%	81%	83%	85%	86%	84%	86%



PERCENTAGE OF STUDENTS ELIGIBLE FOR FREE AND REDUCED MEALS BY SCHOOL

5 Years Historical

		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
SCHOOL SITE LOCATIONS (Percentage in site number order)						
001	Palmer High	31.00	37.00	33.16	28.00	29.00
002	Su-Valley JR/SR High	48.00	60.00	55.45	45.45	41.83
003	Wasilla High	36.00	42.00	38.53	32.59	32.59
005	Colony High	25.00	31.00	27.33	37.68	25.57
006	Burchell High School	100.00	91.07	91.07	25.90	44.07
007	Houston High	58.00	68.90	68.91	45.96	38.78
010	Palmer Middle	43.00	48.00	46.78	38.62	39.46
011	Wasilla Middle	46.00	52.00	49.93	40.49	40.43
012	Colony Middle	25.00	35.00	30.07	25.97	27.36
013	Teeland Middle	39.00	41.00	36.26	32.92	37.58
014	Houston Middle	74.61	68.93	68.91	41.27	38.78
030	Big Lake Elementary	84.51	75.95	75.95	45.71	42.58
031	Glacier View School	63.00	71.00	44.44	40.32	38.24
032	Iditarod Elementary	68.58	70.91	70.91	38.59	36.67
033	Sherrod Elementary	43.00	47.00	48.09	37.75	41.40
034	Swanson Elementary	42.00	52.00	46.28	46.48	41.98
035	Talkeetna Elementary	49.00	55.00	45.45	76.92	41.24
036	Trapper Creek Elementary	87.28	83.02	83.20	39.13	70.59
038	Willow Elementary	64.48	46.00	50.60	40.07	32.14
039	Snowshoe Elementary	46.00	53.00	45.55	39.02	40.82
041	Butte Elementary	48.00	46.00	36.44	46.81	34.07
042	Sutton Elementary	62.00	87.06	87.06	37.46	45.45
043	Cottonwood Creek Elementary	37.00	39.00	40.34	35.47	33.64
044	Tanaina Elementary	61.71	64.14	64.14	28.79	42.66
045	Pioneer Peak Elementary	32.00	35.00	31.87	36.59	26.52
046	Larson Elementary	43.00	45.00	40.40	33.08	36.62
047	Finger Lake Elementary	41.00	39.00	31.56	36.80	28.03
048	Goose Bay Elementary	49.00	53.00	40.56	12.50	37.93
049	Beryozova School	75.00	57.14	12.50	28.25	46.67
050	Shaw Elementary	40.00	41.00	34.81	37.89	32.78
051	Meadow Lakes Elementary	62.78	72.38	72.38	41.70	44.07
052	Knik Elementary	46.00	55.00	42.12	20.93	39.39
053	Machetanz Elementary	21.00	23.00	20.86	37.74	17.14
054	Dena'ina Elementary	43.00	52.00	55.13	42.31	35.87
071	Valley Pathways School	51.00	52.00	49.75	16.18	39.50
073	Mat-Su Career & Tech High School	24.00	26.00	19.59	39.51	18.07
077	Mat-Su Day School	65.06	44.00	40.00	20.85	27.78
080	Joe Redington JR/SR High	49.00	56.00	49.19	39.78	40.00
Average of All Sites		**44.00%**	**47.65%**	**43.59%**	**33.46%**	**37.03%**



Notes: Presenting the above information has relevancy for grant application purposes and the ongoing analysis with the Department of Instruction regarding impact of socio-economic status on student achievement.
Studies have shown an extremely high correlation between socio-economic status and student performance.

Source: Information taken from Food Services Cybersoft Software.

SIGNIFICANT OWN-SOURCED REVENUE

Last Ten Fiscal Years

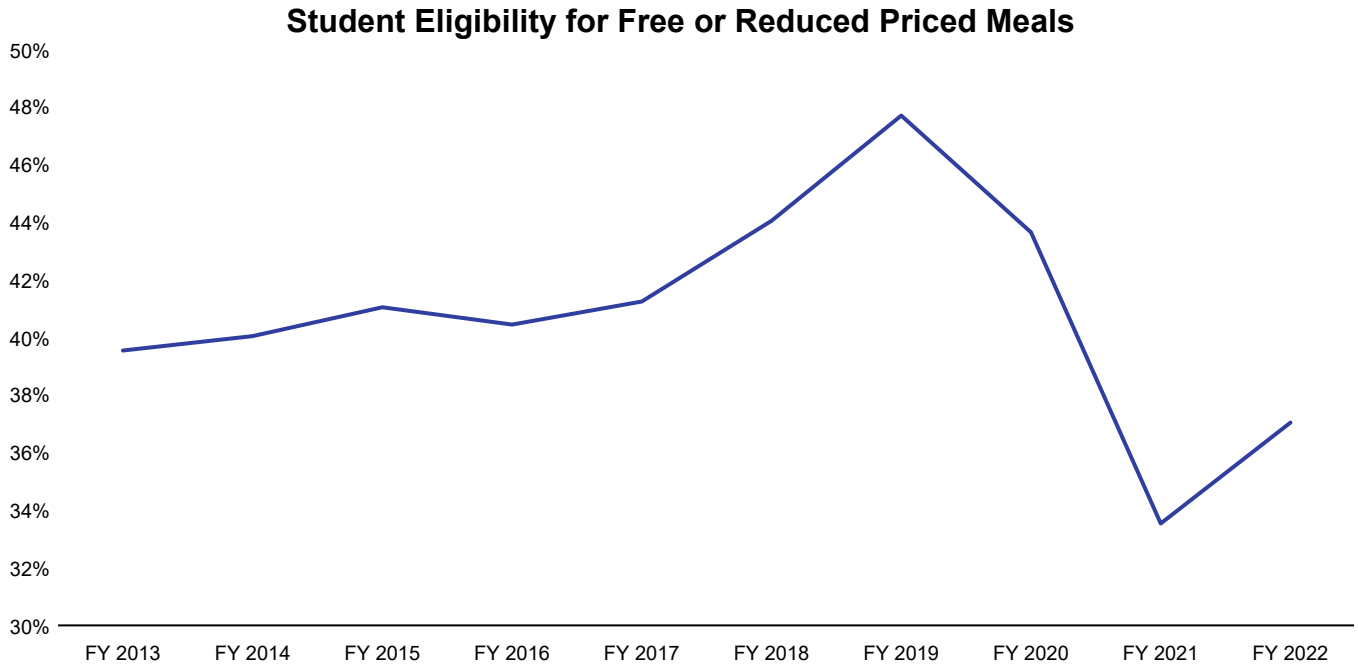
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
COST OF FULL PRICED MEALS(a)										
Breakfast(b)	$ 1.60	$ 1.60	$ 1.60	$ 1.60	$ 1.75	$ 2.00	$ 2.00	$ 2.00	$ 2.25	$ 2.25
Lunch	2.95	2.95	2.95	2.95	3.25	3.50	3.50	3.50	3.75	3.75
Local Revenue	1,238,418	1,143,678	1,108,593	1,039,643	1,115,178	1,097,620	1,212,213	999,167	117,724	104,621
Students Eligible for Free or Reduced-Priced Meals(c)	**39.50%**	**40.00%**	**41.00%**	**40.40%**	**41.20%**	**44.00%**	**47.65%**	**43.60%**	**33.50%**	**37.00%**

Notes [a] The cost of full-price meals is for elementary.

[b] Breakfast free to all students for Fiscal Years 2010-2012, and 2023.

[c] Cybersoft Nutrition Services Software - for all sites including non-meal program participants.

*Numbers are estimated and unaudited



MATANUSKA SUSITNA
BOROUGH SCHOOL DISTRICT

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Glossary

MATANUSKA SUSITNA
BOROUGH SCHOOL DISTRICT

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Accrual Basis
A method of accounting which records income when earned and expenditures when incurred rather than only when cash is received or paid by an entity.

Adjusted Average Daily Membership (AADM)
The resulting enrollment figure after all Foundation Formula factors have been applied to the Average Daily Membership (ADM).

Administrative Support
Non-Certificated staff who provide clerical/front office assistance at the school level. This includes, but is not limited to: administrative secretaries, registrars, secretaries, and office aides.

Adopted Budget
The School Board approved annual spending plan for the upcoming and future years.

Allocation
An amount (usually money or staff) designated for a specific purpose or program.

Appropriation
Total educational funding approved by the Mat-Su Borough Assembly for use by the School District.

ARP
American Rescue Plan (HEERF III). The Higher Education Emergency Relief Fund III (HEERF III) is authorized by the American Rescue Plan (ARP), Public Law 117- 2, signed into law on March 11, 2021, providing support to institutions of higher education to serve students and ensure learning continues during the COVID-19 pandemic.

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 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.

Balanced Budget
A budget in which estimated revenues and other funds available (including Beginning Fund Balance) equal or exceed planned expenditures.

Base Student Allocation (BSA)
The amount of money a school gets for each AADM generated from the 20-day count.

Basis of Accounting
The term used to refer to when revenue, expenditures, expenses, and transfers are recognized in accounts and reported in financial statements.

Benefits
Payments or entitlements provided as incentives in addition to employee base salaries, which may include but are not limited to: health plans, life insurance, and pension plans. Benefits increase the overall cost of labor.

Board of Education
The governing body of a school district is comprised of elected officials. The Matanuska Susitna Borough School District Board of 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.

Calendar Year
A 12-month period beginning on January 1 and ending on December 31 of each year.

Capital Projects Fund
A fund used to account for all resources used for acquiring capital facilities including real property, initial equipment, additions and major repairs or improvements to facilities. All projects funded by State construction grants, bonded indebtedness, and district designated capital projects.

Career & Technical Education (CTE)
Career exploration, guidance, technical skill and related applied academics training to prepare students to enter technical jobs directly out of high school, or to prepare them for further training in technical career fields. The six broad areas of applied technology education are agriculture, business, health sciences and technologies, home economics, marketing, and trades and industry.

CARES Act
Coronavirus Aid, Relief and Economic Security Act, signed into law on March 27, 2020, provides funding and flexibilities for States to respond to the COVID- 19 emergency in K-12 schools.

Certificated Positions
Positions requiring a valid Alaska Teaching Certification.

Certificated Director
Certificated executive staff responsible for the supervision of a department or division. Positions include associate superintendents, executive directors, and assistant directors.

Certificated Specialists
Certificated staff who teach specialized classes which fall outside of the Districts Pupil to Teacher Ratio (PTR) or who run specialized programs within a school. These specialists fall outside of the PTR and include, but are not limited to: Advance Path, Apex/iTech, athletic directors, elementary music & PE, English learners, instructional coaches, JROTC, librarians, STEM/STEAM, talented and gifted, and Career and Technical (vocational) Education (CTE).

Certificated 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.

CIP
Capital Improvement Plan is a multi-year planning instrument that drives the evaluation and identification of capital infrastructure projects in need of renovation, repair, and/or construction.

Committed Fund Balance
The portion of fund balance that has constraints on use imposed by the Board of Education.

Community Services
Activities provided by a school or school district for the purposes of relating to the community as a whole or some segment of the community not directly related to providing education for students. Specifically, it is an additional responsibility delegated to the school district beyond its primary function of providing education. Included are community recreation programs, civic activities, public libraries, public radio programs, and community welfare activities.

Component Unit
A legally separate entity for which the elected officials of the primary government are financially accountable.

Consumer Price Index for all Urban Consumers (CPI-U)
The statistical metric developed by the Bureau of Labor Statistics used to monitor the change in the price of a set list of products. It is also used to monitor inflation rates.

Correspondence Study
Includes the educational activities directly involving the interaction between teachers and students when the primary medium of instruction is communication between the instructor at one physical location and the student at another physical location when the student does not attend a designated school on a regular basis. Mat-Su Central and Twindly Bridge Charter are the two Correspondence Study Schools in the District.

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

CRRSA Act
Coronavirus Response and Relief Supplemental Appropriations Act, provides funding for States to respond to the COVID-19 pandemic in K-12 Schools.

Custodian
Non-Certificated 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.

DEED
Alaska Department of Education and Early Development.

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, associate superintendents, and contracted chief administrators.

Dropout 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 known 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.

ERP
Enterprise Resource Planning is financial software used to manage and integrate the important parts of business within a single system.

ESSER (I II & III)
Elementary and Secondary School Emergency Relief Fund to support fully reopening K-12 schools, facilitate continuity of learning, and measure and address the learning loss caused by a lack of in-person learning opportunities.

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.

FEMA
The Federal Emergency Management Agency within the U.S Department of Homeland Security (DHS). FEMAs mission is helping people before, during and after disasters.

Fiduciary Fund
Funds used to report assets held in a trustee or agency capacity for others and which, therefore, cannot be used to support the governing bodies own programs.

Fiscal Year (FY)
A 12-month period on which operations, budgets, and financial statements are based. A fiscal year does not always begin in January and end in December. The District's fiscal year begins July 1 and ends on June 30 of the following year.

Food Services
Activities related to the management, preparation, serving, or delivery of meals or food items within schools or the school district. OR activities for non- instructional food service operations including National School Lunch and Breakfast programs.

FTE
Full Time Equivalency. The number of employees divided by the number of hours that would be considered a full-time assignment.

Function
A major category or program within the District that provides services to accomplish a certain objective or end.

Fund
A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance
The difference between assets and liabilities of an entity.

Fund Lapse
The amount of the Fund Balance that is returned to the Borough at the end of the year as per Borough Ordinance 09-089. This amount is equal to 50% of any remaining unreserved funds.

GAAP
Generally Accepted Accounting Principles are a uniform set of standards and guidelines for financial accounting and reporting.

GASB
Governmental Accounting Standards Board is a private non-governmental organization that creates accounting reporting standards, or generally accepted accounting principles (GAAP).

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.

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.

Hold Harmless Provision
Enacted in 2008, House Bill 273 established a Hold Harmless [HH] provision for those school districts experiencing a reduction in their brick and mortar school's average daily membership (ADM) after it has been adjusted for school size in the foundation formula.

Indirect Costs
Those elements of costs necessary in the production of a good or service, which are not directly traceable to the product or service (e.g. utilities, administrative services, property services).

Individualized Education Program (IEP)
Written documents that direct the provision of special education services to students with disabilities.

Instruction
Includes the educational activities directly involving the interaction between teachers and students. Instruction may be provided in the school classroom, in another location such as a home or hospital, or in other learning situations such as student curricular field trips. It may be provided through some other approved medium such as correspondence.

Instructional Support
Non-Certificated staff who provide assistance in creating a positive learning environment for all students. This includes, but is not limited to: safety officers, school monitors, and SPED assistants.

Inter-fund Transfer
Money that is taken from one fund and added to another fund.

Internal Service Funds
Funds used to account for the financing of goods or services provided by one department or agencies of a government, or to other governments on a cost- reimbursement basis. The District utilizes this fund type for the Worker's Compensation Fund and Employee Benefits Fund.

IT
Information Technology

MAP
Measures of Academic Progress

Metric
A unit of measurement.

Mill
A measure of the rate of property taxation representing one one-thousandth (1/1,000th) of a dollar of assessed value.

Mill Rate
The property tax rate based on mill(s). A rate of 1 mill applied to a taxable value of $100,000 would yield $100 in tax revenue.

Modified Accrual Basis of Accounting
A method of accounting commonly used by government agencies that combines accrual-basis accounting with cash-basis accounting. Modified accrual accounting is a hybrid of cash and accrual methods. Revenues are recognized in the period they become measurable and available, and expenditures are recognized in the period the associated liability is incurred.

NCLB
No Child Left Behind is Federal legislation that mandates minimum performance levels for all students.

Non-Certificated Director
Non-Certificated executive staff responsible for the supervision of a department or division. Positions include chief business officials, executive directors, assistant directors, and officers.

Non-Certificated Positions
Positions that do not require a valid Alaska Teaching Certification.

Non-Certificated Supervisor
Non-Certificated, non-executive department manager or professional employee.

Non-Certificated Support Staff
Non-Certificated 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.

OPEB
Other Post-Employment are benefits (other than pensions) that U.S. state and local governments provide to their retired employees.

Operating Budget
A detailed projection of all estimated income expected to be received and expenditures 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.

PERS
Public Employees' Retirement System

PIO
Public Information Officer

Program
Group activities, operations, or organizational units directed to attaining specific purposes or objectives.

Proprietary Fund Types
The classification of funds used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. Enterprise funds and Internal Service funds are classified as Proprietary Fund Types.

PTR
Pupil-to-Teacher Ratio 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.

RIT
An abbreviation for "Rausch Unit." The difficulty and complexity of each MAP assessment question is measured using the RIT scale. A student's RIT score indicates the level at which the student was answering questions correctly 50% of the time.

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 District maintains salary schedules for the following unions: CEA, MSEA, MSPA, and MLMA.

School Admin. Support
Includes the activities that support school administration, in the overall management of the school. Included are the secretaries, clerks, and registrars.

School Administration
Includes the activities of overall management, direction, and leadership of a school. This includes general supervision of the school, evaluation of school staff members, assignment of duties to staff members, and coordination of school instructional activities. Included here are certificated school administration staff including principals and head teachers while not in the classroom teaching.

School Administrators
Principals, assistant principals, and other certificated administrators who are responsible for the daily operations of, and education in, school environments.

School/Location/Site
Identifies an attendance center, program unit, physical location, or department within the District.

Self-Insurance
A term used to describe the retention by an entity of a risk of loss arising out of ownership or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy.

Special Education
Includes the educational activities directly involving the interaction between teachers and special education students in the classroom or other facilities.

Special Revenue Funds
Funds used to account for the proceeds of specific revenue sources (other than expendable trusts for major capital projects) that are legally restricted to expenditure for specific purposes.

Specialists
Term that frequently refers to an expert in a profession. Examples of school specialists include but are not limited to: Librarians, counselors, psychologists, speech therapists and occupational and physical therapists.

SPED
Special Education instruction and support.

SPED Teacher
Special Education certificated staff who work directly with students and parents on the development of and implementation of Individualized Education Plans (IEP); as well as providing case management, classroom instruction, and support for students who deviate from the average or typical child in mental, physical, or social characteristics to such an extent that they require a modification of school practices or services in order to develop to their maximum potential.

Stakeholder
Anyone who has an investment, or an involvement with the District. This includes, but is not limited to parents, students, all District employees, and community members.

Step Increase
A salary enlargement based on years of experience. This is also known as an increment.

Student Activity Funds
A fund used to account for student generated and controlled funds only. This fund is used to account for assets received and held by the school district on behalf of student groups. Local revenue received from school-sponsored or interscholastic activities is recorded in either the General Fund or a Special Revenue Fund and is considered to be revenue of the school district.

Student Transportation
Activities of transporting students between home and school and other state approved student transportation. Included here are the supervisor of transportation, bus drivers, and support staff. Travel related to student activities and student instructional travel is not included.

Support Staff
Term that describes those who work for an organization to keep it running. Examples of support staff include but are not limited to: Secretaries, accountants, bookkeepers, clerks, data processing personnel, custodians, warehouse and purchasing staff.

Tax Rate
A rate of levy on each dollar of taxable value of taxable property except fee- in-lieu properties.

Teacher
Certificated staff who work in a classroom setting and who directly provide instruction to and facilitate the learning of students. The number of regular education teachers for the District is determined by the Pupil to Teacher Ratio (PTR).

Transfers from other funds
Money received unconditionally from another fund and without expectation of repayment.

TRS
Teacher's 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.

Appendix

Matanuska-Susitna Borough School District
Beryozova School Calendar
2022-2023

S	M	T	W	T	F	S

JULY

					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						

AUGUST

	1	2	3	4	5	6
7	8	**WD**	**WD**	**PD**	**PD**	13
14	**SO**	16	17	18	H	20
21	22	23	24	25	26	27
28	29	30	31			

SEPTEMBER

				PD	**PD**	3
4	**H**	5	7	8	9	10
11	12	13	14	15	16	17
18	19	20	**H**	22	23	24
25	26	**H**	28	29	30	

OCTOBER

						1
2	3	4	5	6	7	8
9	10	11	12	13	**PD**	15
16	17	18	**Q1**	20	21	22
23	24	25	26	27	28	29
30	31					

NOVEMBER

		1	2	3	4	5
6	7	8	9	10	**PC**	12
13	14	15	16	17	18	19
20	**WD**	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	22	**Q2**	24
25	**H**	**V**	**V**	**V**	**V**	31

August

9-10	Work Day for Teachers (WD)*
11-12	Professional Development Days (PD)*
15	School Opens for 1-12 (SO)
19	Holiday (H)*

September

1-2	Professional Development Days(PD)*
5	Labor Day Holiday (H)*
21	Holiday(H)*
27	Holiday(H)*

October

14	Professional Development Day (PD)*
19	Quarter 1 Ends (41 Days)

November

11	**Parent Conference Day (PC)***
21	Work Day for Teachers (WD)*
24-25	Thanksgiving Holiday (H)*

December

23	Quarter 2 Ends (44 Days)
26	Christmas Holiday (H)*
27-30	**Winter Vacation (V)***

January

2	New Years Day (H)*
3-6	**Winter Vacation (V)***
19	Professional Development Day(PD)*

February

15	Work Day for Teachers (WD)*
16	**Parent Conference Day (PC)***

March

10	Quarter 3 Ends (41 Days)

April

7	Professional Development Day(PD)*
17-21	**Spring Vacation (V)***

May

10	Holiday (H)*
21	School Closes/Quarter 4 Ends (44 Days)
23	Work Day for Teachers (WD)*
24	Professional Development Days (PD)*

S	M	T	W	T	F	S

JANUARY

1	**H**	**V**	**V**	**V**	**V**	7
8	9	10	11	12	13	14
15	16	17	18	**PD**	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	**WD**	**PC**	17	18
19	20	21	22	23	24	25
26	27	28				

MARCH

			1	2	3	4
5	6	7	8	9	**Q3**	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

APRIL

						1
2	3	4	5	6	**PD**	8
9	10	11	12	13	14	15
16	**V**	**V**	**V**	**V**	**V**	22
23	24	25	26	27	28	29
30	31					

MAY

	1	2	3	4	5	6
7	8	9	**H**	11	12	13
14	15	16	17	18	19	20
21	**SC**	**WD**	**PD**	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	

Matanuska-Susitna Borough School District
School Calendar
2023 - 2024

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	9	WD	PL	12
13	WD	SO	16	17	18	19
20	21	PK/K	23	24	25	26
27	28	29	30	31		

SEPTEMBER

					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

OCTOBER

1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	Q1	PC	PL	21
22	23	24	25	26	27	28
29	30	31				

NOVEMBER

			PL	PL	PL	4
5	6	7	8	9	V	11
12	13	14	15	16	17	18
19	20	21	22	H	H	25
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	Q2	WD	23
24	H	V	V	V	V	30
31						

August

10	Work Day for Teachers (WD)*
11	Professional Learning Day (PL)*
14	Work Day for Teachers (WD)*
15	School Opens for 1-12 (SO)
22	First Day for Preschool/Kindergarten

September

4	Labor Day Holiday (H)*

October

18	Quarter 1 Ends (46 Days)
19	**Parent Conference Day (PC)***
20	Professional Learning Day (PL)*

November

1-3	Professional Learning Day (PL)*
10	**Veteran's Day (V)***
23-24	Thanksgiving Holiday (H)*

December

21	Quarter 2 Ends (38 Days)
22	Work Day for Teachers (WD)*
25	Christmas Holiday (H)*
26-29	**Winter Vacation (V)***

January

1	New Years Day (H)*
2-5	**Winter Vacation (V)***
15	Martin Luther King Jr. Day (H)*

February

19	**Parent Conference Day (PC)***

March

6	Quarter 3 Ends (41 Days)
7	Work Day for Teachers (WD)*
8-18	**Spring Vacation (V)***

April

26	Professional Learning Day (PL)*

May

23	School Closes/Quarter 4 Ends (47 Days)
24	Work Day for Teachers (WD)*

*Indicates no school for students

S	M	T	W	T	F	S

JANUARY

	H	V	V	V	V	6
7	8	9	10	11	12	13
14	H	16	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	16	17
18	PC	20	21	22	23	24
25	26	27	28	29		

MARCH

					1	2
3	4	5	Q3	WD	V	9
10	V	V	V	V	V	16
17	V	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	PL	27
28	29	30				

MAY

			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	SC	WD	25
26	H	28	29	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						

SCHOOL LOCATION INFORMATION

ACADEMY CHARTER
801 East Arctic
Palmer, Alaska 99645
Phn: 746.2358 Fax: 746.2368

AMERICAN CHARTER ACADEMY
244 S Sylvan Ste. 110
Wasilla, Alaska 99654
Phn: 352.0150 Fax: 352.0180

BERYOZOVA
10015 Redington School Rd.
Wasilla, AK 99687
Phn: 864.5400 Fax: 864.5480

BIG LAKE ELEMENTARY
3808 South Big Lake Road
Big Lake, Alaska 99652
Phn: 892.9700 Fax: 892.9780

BIRCHTREE CHARTER SCHOOL
7000 E. Wonder Circle
Palmer, AK 99645
Phn: 745.1831 Fax: 745.1843

BURCHELL HIGH SCHOOL
101 N. Deskas St
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 E. Bogard Road
Palmer, Alaska 99645
Phn: 861.5500 Fax: 861.5509

COLONY MIDDLE SCHOOL
9250 E. Bogard Road
Palmer, Alaska 99645
Phn: 761.1500 Fax: 761.1592

COTTONWOOD CREEK ELEMENTARY
800 N. Seward Meridian Parkway
Wasilla, AK 99654
Phn: 864.2100 Fax: 864.2180

DENA'INA ELEMENTARY
7068 S Knick Knack Mud Shack Rd
Wasilla, AK 99654
Phn: 864.5600 Fax: 864.5680

FINGER LAKE ELEMENTARY
5981 Eek Street
Wasilla, Alaska 99654
Phn: 864.2200 Fax: 864.2280

FRONTERAS SPANISH IMMERSION
2315 N. Seward Meridian Parkway
Wasilla, AK 99654
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 W Hollywood Blvd
Wasilla, Alaska 99654
Phn: 352.6400 Fax: 352.6480

HOUSTON HIGH SCHOOL
12801 W. Hawk Lane
Houston, Alaska 99694
Phn: 892.9400 Fax: 892.9460

HOUSTON MIDDLE SCHOOL
12501 W. Hawk Lane
Houston, Alaska 99694
Phn: 892.9500 Fax: 892.9560

IDITAROD ELEMENTARY
455 E. Carpenter Circle
Wasilla, Alaska 99654
Phn: 352.9100 Fax: 352.9180

SCHOOL LOCATION INFORMATION

JOE REDINGTON SR. JR/SR HIGH SCHOOL
10015 Redington School Rd.
Wasilla, AK 99687
Phn: 864.5400 Fax: 864.5480

KNIK CHARTER SCHOOL
758 N. Shoreline Drive
Wasilla, AK 99654
Phn: Fax:

KNIK ELEMENTARY
6350 W Hollywood Blvd
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 CENTRAL SCHOOL
600 E Railroad Avenue, #6
Wasilla, Alaska 99654
Phn: 352.7450 Fax: 352.7480

MAT-SU CAREER & TECH HIGH
2472 N Seward Meridian Prkwy
Wasilla, Alaska 99654
Phn: 352.0400 Fax: 352.0480

MAT-SU DAY SCHOOL
2360 N Tait Drive
Wasilla, AK 99654
Phn: 864.2040 Fax: 864.2083

MAT-SU MIDDLE COLLEGE SCHOOL
645 S Musgrove Rd
Palmer, AK 99645
Phn: 746.8494 Fax: 746.8485

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 Bogard Road
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 Stringfield 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

SCHOOL LOCATION INFORMATION

SUSITNA VALLEY JR/SR HIGH SCHOOL
42728 S Parks Highway
Talkeetna, Alaska 99676
Phn: 733.9300 Fax: 733.9380

SWANSON ELEMENTARY
507 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

SUTTON ELEMENTARY
11672 N. Wright Way
Sutton, Alaska 99674
Phn: 861.5600 Fax: 861.5640

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

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

2023-2024

Dr. Randy Trani
Superintendent

SCHOOL BOARD MEMBERS

Tom Bergey, President
District 1

Jubilee Underwood, Vice-President
District 4

Kathy McCollum, Clerk
District 3

Jacob Butcher
District 5

Kendal Kruse
District 2

Ole Larson
District 6

Ted Swanson
District 7

Vanessa Schachle
Student Advisory Board Representative

THE STATE of ALASKA
GOVERNOR MICHAEL J. DUNLEAVY

Department of Commerce, Community, and Economic Development
DIVISION OF COMMUNITY AND REGIONAL AFFAIRS

550 West Seventh Avenue, Suite 1640
Anchorage, AK 99501
Main: 907.269.4501/ 907.269.4581
Programs fax: 907.269.4539

September 30, 2022

Matanuska-Susitna Borough School District
District Superintendent
501 N. Gulkana St
Palmer, AK 99645

Re: 2022 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 1st of the current year, the full and true value of taxable real and personal property within your municipality is as follows:

Real Property:	$13,519,385,516
Personal Property:	$2,381,521,944
State Assessed Property (AS 43.56):	$13,617,740
Total:	$15,914,525,200

This full value determination is a final determination of the Department of Commerce, Community, and Economic Development. Pursuant to AS 14.17.510(a) and Alaska Rule of Appellate Procedure 602(a)(2), you have thirty days to appeal this determination to superior court. If you have any questions concerning this full value determination, please contact our office at (907) 269-4605.

Sincerely,

Joseph Caissie,
State Assessor

MATANUSKA-SUSITNA BOROUGH
Office of the Borough Manager
350 East Dahlia Avenue • Palmer, AK 99645
Phone (907) 861-8689 • Fax (907) 861-8669
Mike.Brown@matsugov.us

January 30, 2023

Dr. Randy Trani, Superintendent of Schools
Matanuska-Susitna Borough School District
501 North Gulkana Street
Palmer, AK 99645

Re: FY2024 Local Education Funding

Dear Dr. Trani:

In accordance with Matanuska-Susitna Borough code 3.04.046, Local Education Funding, I am notifying you of the Fiscal Year 2024 amount the Borough will budget. Based upon the January 19, 2023 preliminary assessment role, the estimated full and true value of taxable real and personal property is $12,356,580,796.

As mandated by code at 6.30 mills, the local education funding included in the budget will be $77,846,459 for Fiscal Year 2024. This is a 10.11% increase over the fiscal year 2023 local contribution of $70,696,614.

If you have any questions regarding the funding amount please contact, Cheyenne Heindel at (907) 861-8630.

Sincerely,

Michael Brown
Borough Manager

Providing Outstanding Borough Services to the Matanuska-Susitna Community

THE STATE of ALASKA
GOVERNOR MIKE DUNLEAVY

Department of Education & Early Development
FINANCE & SUPPORT SERVICES
801 West 10th Street, Suite 200
P.O. Box 110500
Juneau, Alaska 99811-0500
Main: 907.465.8683
Meridith.Jones@alaska.gov

March 15, 2023

Katie Gardner
Mat-Su Borough School District
501 N. Gulkana
Palmer, AK 99645

Dear Ms. Gardner:

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 2021-012, effective until June 30, 2023. The FY2024 approved Restricted Federal Indirect Cost Rate for Mat-Su Borough School District is 5.57%. The restricted Federal rate is effective from 7/1/2023 to 6/30/2024.

If you have any questions regarding this rate or the rate approval process, please contact me at (907) 465-8683 or meridith.jones@alaska.gov.

Sincerely,

Meridith Jones
School Finance Specialist

Enclosure

Mat-Su Borough School District
School District Certification and Request for Authorized Indirect Rate
As submitted to the Department of Education & Early Development
FY2024 Federal Indirect Rate

I certify that the information contained herein has been prepared in accordance with the instructions issued by DEED and conforms with the criteria in 2 CFR 200, Uniform Guidance,
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.

4.66

We hereby apply for the following indirect cost rate:

Federal Programs - Restricted with Carry Forward 4.66%

12/21/22

Superintendent's Certification & Date

EED USE ONLY

Your proposal has been accepted and the following rate approved:

Federal Programs - Restricted with Carry Forward 5.57%

This rate becomes effective July 1, 2023 and remains in effect until June 30, 2024 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.

Elmira Blackwell 3/14/23

Alaska Department of Education & Early Development Authorization & Date

MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

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