

MATANUSKA-SUSITNA
BOROUGH SCHOOL DISTRICT

ADOPTED BUDGET

FOR FISCAL YEAR 2024-2025





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

ADOPTED
BUDGET
FY 2024-2025

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MATANUSKA
SUSITNA
BOROUGH SCHOOL
DISTRICT

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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 2024-2025 (FY 2025) Adopted Budget is presented for review on behalf of the Matanuska-Susitna Borough School District (District). The budget is the School Board approved financial plan and 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 2025 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 standalone 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 similarly 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. 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, 2024, and ending June 30, 2025, includes three years of actual results from the audited financial statements, the original and revised budgets for FY 2024, and the Adopted Budget for FY 2025.

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 adhere to accounting standards issued by the Governmental Accounting Standards Board (GASB). Therefore, the FY 2025 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 2025.

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 2024-25	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 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**

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 over a decade, it still serves as a benchmark to compare school district spending across the State. The District's FY 2025 Adopted Budget continues to exceed the former requirement set forth in AS 14.17.510(c) by allocating 78.68% of its operating expenses to the instructional area and 21.32% 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 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, 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
- One School Board Meetings
- District requests Local Education Funding amount

FEBRUARY
- Two School Board Meetings
- Budget Survey Online

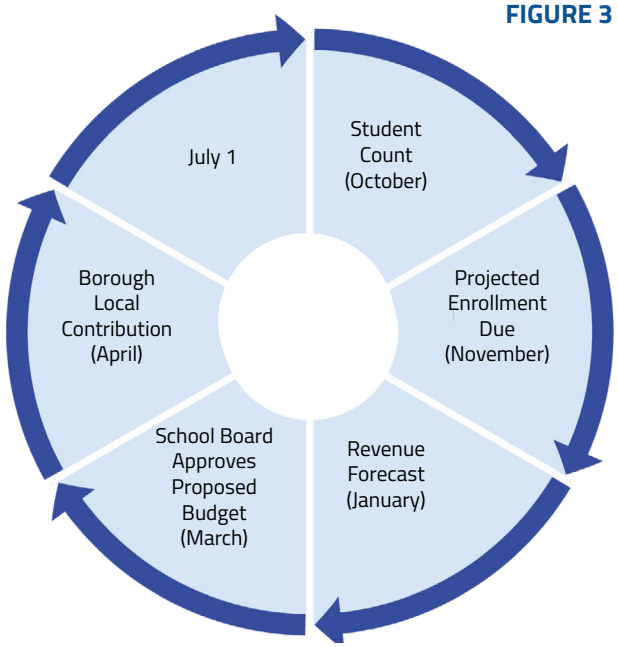
MARCH
- Two School Board Meetings
- School Board Adoption of the Proposed Budget
- Joint Borough Assembly School Board Meeting
- Proposed Adopted Budget Transmitted to Borough

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 and Adoption

JUNE
- One School Board Meeting
- 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 19,412 for FY 2025.

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. 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, districtwide 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 2026 through FY 2029, a 10-year average growth rate of 0.54% is applied at the individual school level.

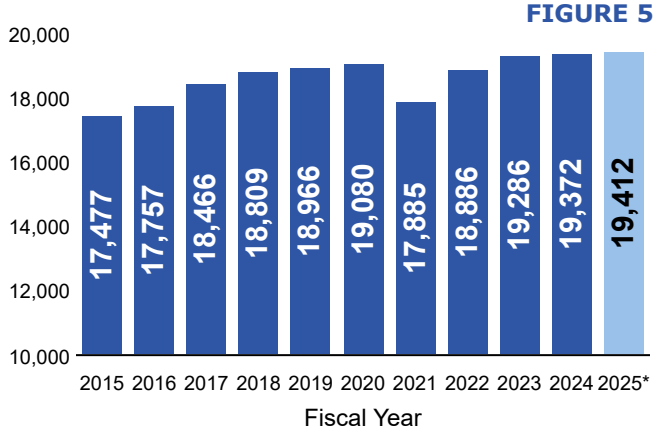
FIGURE 4

	ADM ENROLLMENT HISTORY BY YEAR & GRADE						PROJECTION BY YEAR & GRADE				
Grade	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
PK	116	100	92	87	90	81	102	102	103	103	104
KG	1,440	1,443	1,362	1,508	1,413	1,375	1,205	1,206	1,212	1,217	1,223
1	1,430	1,468	1,343	1,451	1,549	1,426	1,424	1,425	1,432	1,439	1,445
2	1,532	1,487	1,369	1,388	1,518	1,584	1,492	1,493	1,500	1,507	1,514
3	1,437	1,446	1,336	1,469	1,450	1,531	1,634	1,635	1,643	1,651	1,659
4	1,444	1,567	1,340	1,425	1,542	1,481	1,572	1,573	1,581	1,588	1,596
5	1,517	1,511	1,402	1,440	1,476	1,568	1,534	1,535	1,542	1,550	1,557
6	1,552	1,521	1,395	1,475	1,484	1,496	1,575	1,576	1,584	1,591	1,599
7	1,490	1,542	1,393	1,429	1,474	1,503	1,481	1,482	1,489	1,496	1,503
8	1,454	1,531	1,423	1,487	1,477	1,466	1,498	1,499	1,506	1,513	1,521
9	1,366	1,475	1,472	1,473	1,513	1,515	1,498	1,499	1,506	1,513	1,521
10	1,376	1,436	1,395	1,510	1,469	1,526	1,525	1,526	1,533	1,541	1,548
11	1,349	1,280	1,362	1,393	1,461	1,419	1,487	1,488	1,495	1,502	1,509
12	1,464	1,274	1,201	1,352	1,373	1,400	1,385	1,388	1,393	1,400	1,405
TOTAL	**18,966**	**19,080**	**17,885**	**18,886**	**19,286**	**19,372**	**19,412**	**19,427**	**19,519**	**19,611**	**19,704**

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 2025-2029. 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 2015-2024, enrollment increased by 1,895 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 fund, 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 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, 2023. 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 2nd Regular Session of the 33rd Legislature commenced on January 16, 2024, and adjourned on May 15, 2024. 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 early in the session which included other financial support for school districts such as funding for correspondence students and student transportation. This would have been the single largest increase to the BSA in the State's history. However, the Governor vetoed the passed legislation before the changes took effect. The legislature did take a vote to override the Governor's veto but failed to get the required number of votes by one. Fortunately, before the legislature adjourned, they did approve one-time funding for education which included $680 per AADM, which was an increase of $340 above FY 2024, and one-time funding of $180 per student in grades kindergarten through third grade in support of the Alaska Reads Act initiative, as well as an increase in transportation funding of $104 per student. While other increases did not survive the Governor's Veto pen the $680 in one-time funds and transportation funds were funded for FY 2025.

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 2025.

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 grant was fully expended by the end of FY 2024 and will not be available to support ongoing needs in FY 2025.

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 grant was fully expended by the end of FY 202, and will not be available to support ongoing needs in FY 2025.

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 19,412 was used in the State's Foundation Formula with a BSA of $5,960 and $340 in one-time funding to establish the projection for state funding.

On January 30, 2024, the Borough Manager outlined in a letter the Borough's intention to include the School Board's request for Local Education Funding in the Manager's Proposed Budget for Assembly consideration. This request was made through the adoption of School Board Resolution 24-001 which included an increase of 3% in local education funding for a total of $75,031,853. Borough Ordinance no longer required the use of 6.3 mills as the starting point for local education funding. It is worth noting that the minimum required local contribution for FY 2025 went up significantly for the second year in a row at $5,004,418. For FY 2025, the District is committing 0.2%, or $150,000, of the total appropriation to the Renewal & Replacement fund, leaving a balance of $74,881,853 for use in the General Fund.

The District began developing the expenditure side of the budget in December 2023 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 current health plan performance data and estimated no 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 reduced from the current year; however, school budget allocations were adjusted based on anticipated enrollment in the upcoming year. Base allocations were decreased by $15 across all grades during the development process but were able to be restored during the Adopted budget.

On March 6, 2024, the School Board considered a budget that included one-time funds, an increase to the State Foundation Formula for the anticipated number of intensive students, reduction of positions equal to 77.50 FTE, adjustment of the payroll contingency from 1.0% to 0.50%, authorized the inclusion of 10 hold teachers, as well as reductions in department non-personnel budgets by 27%.

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 $ 543,817
- State One-Time Funding for Intensive Adjustment $ 84,198
- Commitment to Renewal & Replacement Fund $(150,000)

Expenditures Adjustments:

- PTR & Other Staffing Adjustments (77.50 FTE) $(6,916,633)
- Reduction to Department Non-Personnel $(5,665,663)
- Reduction to District Managed Services $(2,146,118)
- Contingency Reduced from 1% to 0.50% $(1,160,247)
- Reduction to Substitute and Additional Day Allocations $(1,075,756)
- Health Insurance Adjustment $(1,000,000)
- Reduction to School Non-Personnel $ (325,583)

The FY 2025 Proposed Adopted Budget was unanimously approved by the School Board on March 20, 2024. The official request for local funding was established at $75,031,853, with $150,000 or 0.2% allocated to the Renewal and Replacement fund.

Following the approval of the Proposed Budget the Borough approved Local Education Funding at the requested amount, the legislature authorized additional one-time funding for education, and health insurance rates were determined at an amount slightly higher than predicted.

The following budget adjustments represent the major changes to revenue and expenditure accounts to arrive at a balanced budget for the FY 2025 Adopted Budget:

Revenue Adjustments:

- State One-Time Funding increased from $340 to $680 per AADM $ 12,613,464
- AK Reads Funding at $180 per Student in Grades K-3 $ 1,035,900

Expenditure Adjustments:

- Health Insurance Adjustment $ 4,538,048
- Reinstatement of Department Non-Personnel $ 2,736,440
- Hold Staff (10 Teachers, 35 SPED Assistants) $ 2,724,412
- Implementation of Tentative Agreements for MSEA & MLMA $ 2,120,923
- Charter One-Time and AK Reads Allocation $ 1,255,231
- Additional Days for AK Reads Act $ 863,460
- Increase to Property & Liability Insurance $ 407,598

- Reinstatement of School Non-Personnel $ 325,583
- Reinstatement of District Managed Services $ 266,550
- Reduction to Transportation Subsidy $(1,588,878)

REVENUE

FIGURE 6

All Funds Revenue Summary

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
REVENUE FROM LOCAL SOURCES:									
011	Borough Appropriation	$ 62,310,148	$ 77,741,806	$ 70,696,614	$ 72,846,459	$ 72,846,459	$ 75,031,853	$ 2,185,394	3%
020	Paid Meals	33,111	20,146	1,061,359	1,323,232	1,067,207	1,546,194	478,987	45%
030	Earnings On Investments	38	-	-	-	-	-	-	-%
040	Facility Use Fees	27,521	55,211	75,088	125,000	70,000	120,885	50,885	73%
046	Other Local Revenue	541,703	347,140	618,744	463,600	525,235	575,789	50,554	10%
049	Accrual Transfer In	1,375,216	1,571,227	1,779,896	1,602,651	1,602,651	1,842,469	239,818	15%
200	Revenue From Other Sources	531,629	385,195	2,885,204	1,921,613	1,871,613	365,596	(1,506,017)	(80%)
	Total Local Source Revenue	**64,819,366**	**80,120,725**	**77,116,905**	**78,282,555**	**77,983,165**	**79,482,786**	**1,499,621**	**2%**
REVENUE FROM STATE SOURCES:									
050	State Foundation Program	173,584,717	172,949,037	173,204,884	169,513,635	169,436,697	165,003,973	(4,432,724)	(3%)
056	Trs On-Behalf Of Revenue	17,841,542	18,654,054	12,218,945	13,870,000	13,870,000	18,670,920	4,800,920	35%
057	Pers On-Behalf-Of Revenue	3,022,315	2,954,311	983,112	1,181,489	1,181,489	1,957,390	775,901	66%
065	Student Transportation	14,567,596	16,258,136	16,530,622	16,646,820	16,297,643	16,224,720	(72,923)	(0%)
090	Other State Revenue	681,444	394,152	8,183,634	24,440,714	12,312,814	27,527,030	15,214,216	124%
	Total State Source Revenue	**209,697,614**	**211,209,690**	**211,121,197**	**225,652,658**	**213,098,643**	**229,384,033**	**16,285,390**	**8%**
REVENUE FROM FEDERAL SOURCES:									
047	E Rate Reimbursement	1,439,606	1,383,259	968,856	635,411	635,411	635,411	-	-%
100	Federal Revenue Direct	829,272	634,566	832,930	695,320	14,885	631,690	616,805	4144%
150	Federal Revenue Thru State	31,039,912	48,429,237	34,832,566	44,201,556	45,727,586	27,094,408	(18,633,178)	(41%)
190	Federal Revenue - Other Intermediate Agencies	27,067	16,069	1,526	-	7,405	-	(7,405)	(100%)
	Total Federal Source Revenue	**33,335,857**	**50,463,131**	**36,635,878**	**45,532,287**	**46,385,287**	**28,361,509**	**(18,023,778)**	**(39%)**
	REVENUE TOTAL	**307,852,837**	**341,793,546**	**324,873,980**	**349,467,500**	**337,467,095**	**337,228,328**	**(238,767)**	**(0%)**
APPROPRIATIONS & TRANSFERS:									
015	Budgeted Use Of Fund Balance	8,301,542	-	-	11,785,835	23,723,393	20,973,414	(2,749,979)	(12%)
250	Transfer From Other Funds	16,279,068	25,712,496	18,361,015	3,563,203	7,370,908	4,144,209	(3,226,699)	(44%)
	Total Appropriations & Transfers	**24,580,610**	**25,712,496**	**18,361,015**	**15,349,038**	**31,094,301**	**25,117,623**	**(5,976,678)**	**(19%)**
GRAND TOTAL		**$ 332,433,447**	**$ 367,506,042**	**$ 343,234,995**	**$ 364,816,538**	**$ 368,561,396**	**$ 362,345,951**	**$ (6,215,445)**	**(2%)**

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 0% reduction in total Revenues. This increase is attributable to the State One-Time funds of $680 per Adjusted Average Daily Membership (AADM) Enrollment.

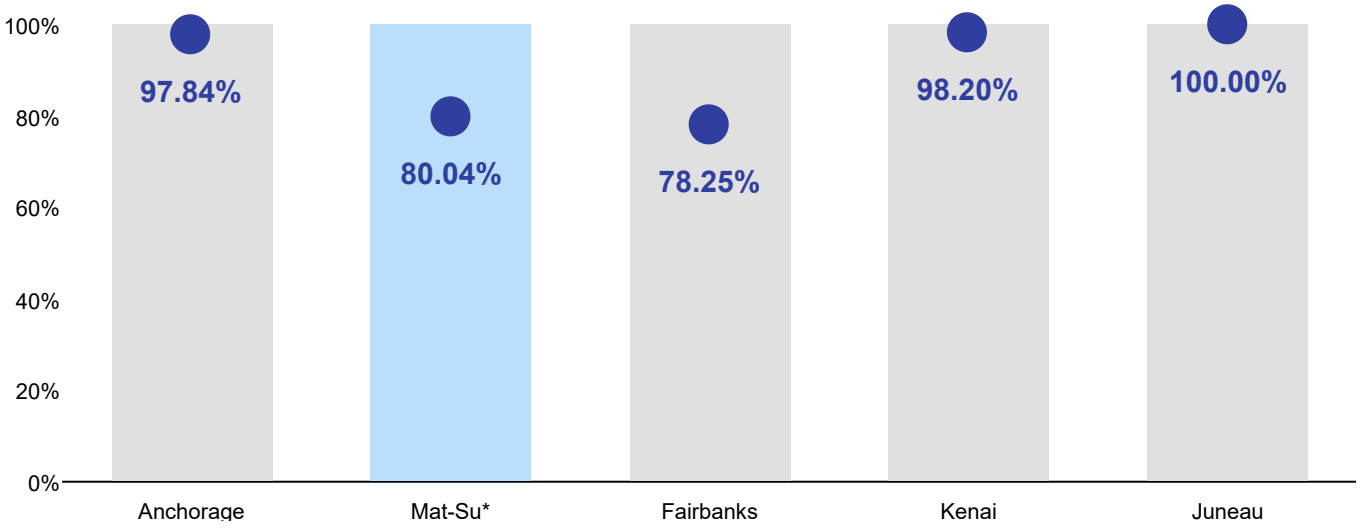
General Fund Local Revenue

For FY 2025, the District has budgeted a 5% increase ($3.57 M) in local funding over FY 2024, which is largely attributable to increases in the value of assessed properties within the borough. However, 0.2% of the local appropriation, or $150,000, 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 27.01% of the District's total General Fund Revenues. Figure 7 presents the District's FY 2023 local funding as a percentage of the maximum allowable in comparison with the District's peers. To make an accurate comparison, the District relied on figures obtained from the audited financial reports for FY 2023, the most recent audit available at the time of this document. The District projects that its FY 2025 total local contribution will equate to approximately 80% of the maximum allowable local appropriation.

FIGURE 7

FY 2023 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 19,412, and a base student allocation (BSA) of $5,960 as provided under AS 14.17.470, the District anticipates a state entitlement of $165,003,973 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 2025 Adopted Budget, the District accounted for $18,670,920 in TRS and $1,957,390 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 the operating budget on May 1, 2024, 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 $680 to the BSA which is an increase of $340 over FY 24. For the District, this totals $24,087,559. Also included is the PFD Lottery, which is estimated at $53,134, and one-time funding in support of the Alaska Reads Act of $180 per student in grades kindergarten through third, totalling $1,035,900.

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 2025, 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 2025 it is not anticipated that the Food Service Fund will require additional funding from the General Fund as it is expected to be self-sustainable. The FY 2025 Adopted Budget includes transfers to other funds in the amount of $4,144,210, which represents a transfer to the Student Transportation Fund of $3,750,609, 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 just under $2 million from the preliminary budget due to an increase in pupil transportation funding appropriated by the Alaska legislature.

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 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.

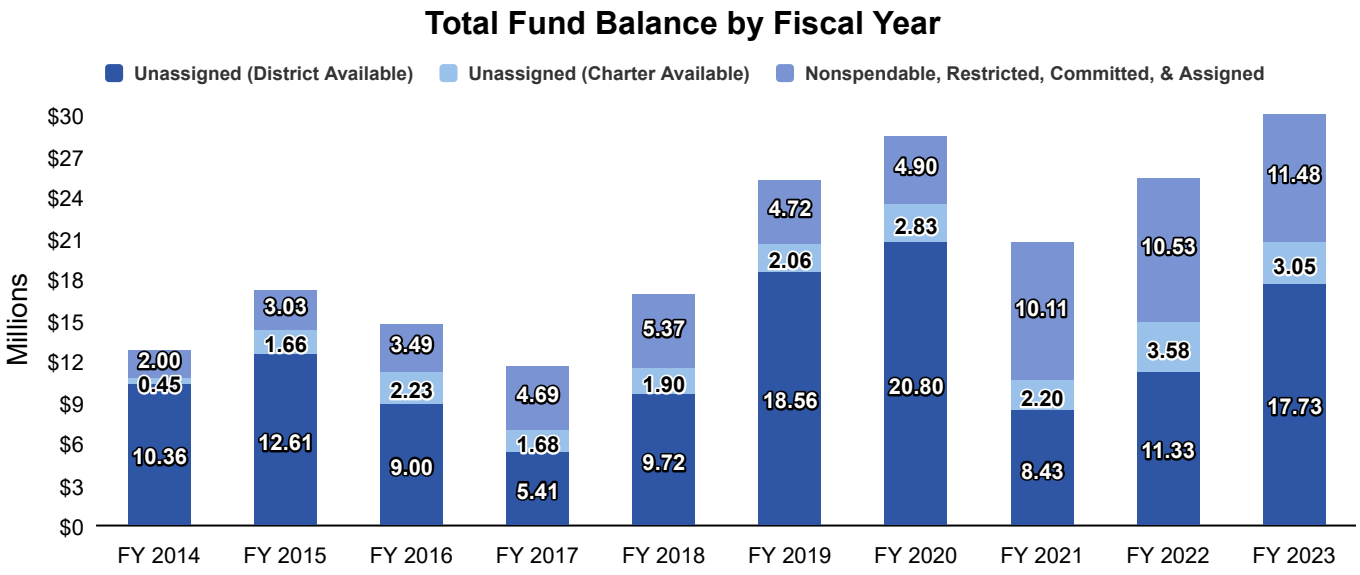
The District's unassigned fund balance increased again in FY 2020 by $3,182,155. With the onset of the COVID-19 pandemic, the District transitioned to remote delivery of instruction in March 2020 as a result of a statewide closure of all in-person activities. The District's response to COVID-19 resulted 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 projected to utilize $10 million in General Fund unassigned fund balance in FY 2025. With the expiration of COVID-19 relief funds without sufficient revenue replacement from other sources, the Board authorized the use of fund balance to maintain positions for FY 2025. 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 anticipating a 1% decrease in total expenditures from the current FY 2024 Budgets. This is in large part due to the absorption of positions that were previously funded through COVID-19 relief funds which are no longer available in FY 2025.

FIGURE 9

	2020-21 Actual	2021-22 Actual	2022-23 Actual	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURES							
Certificated Salaries	$ 108,712,742	$ 109,262,421	$ 111,807,301	$ 120,677,388	$ 121,749,421	$ 1,072,033	0.89%
Non-certificated Salaries	41,990,325	44,085,721	44,769,799	47,985,832	50,584,487	2,598,655	5.42%
Employee Benefits	89,679,090	90,213,247	82,673,260	88,276,190	94,620,955	6,344,765	7.19%
Subtotal Personnel	**240,382,157**	**243,561,389**	**239,250,360**	**256,939,410**	**266,954,863**	**10,015,453**	**3.90%**
NON-PERSONNEL EXPENDITURES							
Professional & Technical Services	7,138,224	7,038,335	10,807,731	15,141,159	10,803,815	(4,337,344)	(28.65%)
Staff Travel	235,135	379,747	604,373	958,214	890,681	(67,533)	(7.05%)
Student Travel	395,877	966,915	1,203,744	1,527,627	1,276,285	(251,342)	(16.45%)
Utilities	2,139,775	2,144,660	2,308,706	2,576,686	2,433,272	(143,414)	(5.57%)
Energy	5,380,468	5,641,196	5,968,594	6,834,822	6,514,723	(320,099)	(4.68%)
Purchased Services	25,026,524	22,062,043	20,622,877	33,276,236	30,525,625	(2,750,611)	(8.27%)
Insurance & Bond Premiums	1,245,256	4,289,188	4,925,845	5,318,727	6,315,848	997,121	18.75%
Supplies & Materials	22,375,604	19,724,160	21,136,872	30,511,589	25,770,184	(4,741,405)	(15.54%)
Stipends & Tuition (student)	20,000	-	127,258	504,719	100,000	(404,719)	(80.19%)
Student Transportation In Lieu	-	-	59,226	5,000	5,000	-	-%
Expenses Not Classified	619,486	1,057,379	1,214,371	1,745,715	1,311,409	(434,306)	(24.88%)
Indirect Cost	(44,999)	(256,417)	(77,239)	112,145	(305,506)	(417,651)	(372.42%)
Capital Outlay	161,787	-	-	-	-	-	-%
Equipment Over $5,000	975,500	1,883,177	1,745,713	3,406,546	3,146,366	(260,180)	(7.64%)
Land Expense	-	-	-	-	-	-	-%
Interest On Long Term Debt	231,513	394,457	511,309	363,718	345,970	(17,748)	(4.88%)
Principal On Long Term Debt	-	1,840,518	2,926,129	1,895,036	2,113,206	218,170	11.51%
Capitalized Outlay	29,700	501,834	200,000	-	-	-	-%
Subtotal Non-Personnel	**65,929,850**	**67,667,192**	**74,285,509**	**104,177,939**	**91,246,878**	**(12,931,061)**	**(12.41%)**
TOTAL EXPENDITURES	**306,312,007**	**311,228,581**	**313,535,869**	**361,117,349**	**358,201,741**	**(2,915,608)**	**(0.81%)**
Transfer To Other Funds	16,101,683	25,688,863	28,873,151	7,371,008	4,144,210	(3,226,798)	(43.78%)
Transfer To Other Governmental Units	6,000,000	-	-	73,039	-	(73,039)	(100.00%)
GRAND TOTAL	**$ 328,413,690**	**$ 336,917,444**	**$ 342,409,020**	**$ 368,561,396**	**$ 362,345,951**	**$ (6,215,445)**	**(1.69%)**

General Fund Expenditures

Detailed in Figure 10 are the FY 2025's budgeted expenditures for the General Fund, which are expected to decrease by $2.9 M compared with the budget for FY 2024, when excluding transfers to other funds. This can primarily be attributed to the absorption of positions into the general fund which had previously been funded through COVID-19 relief funds which expired at the end of FY 2024. These are positions which had been funded by the general operating fund but were transferred to the grant as a way to maintain operations during the pandemic.

FIGURE 10

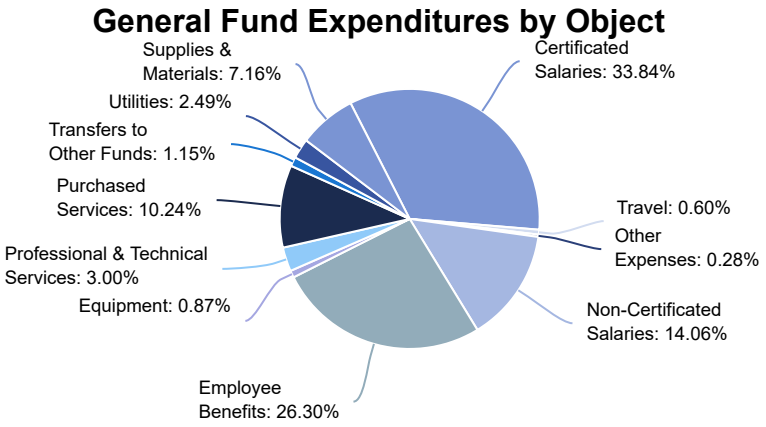
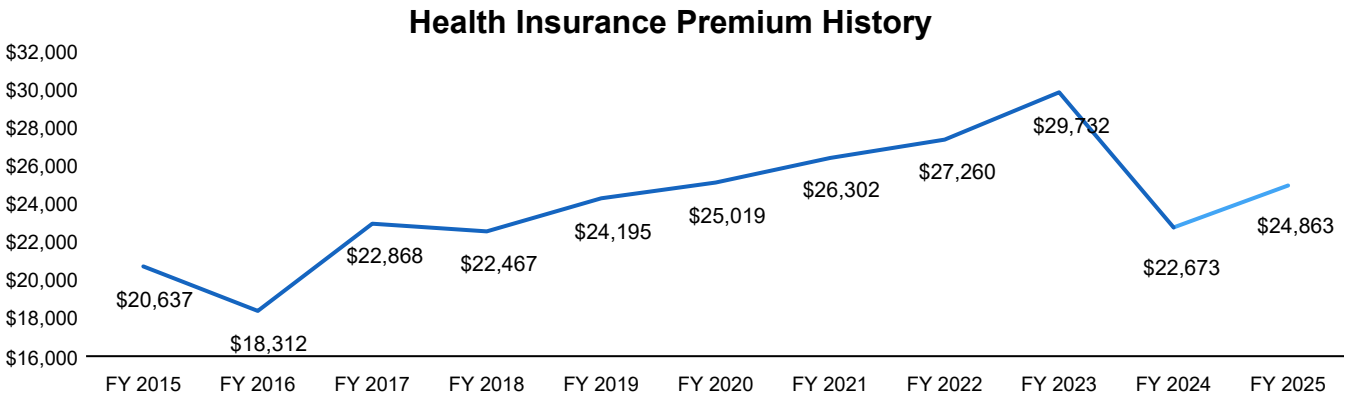
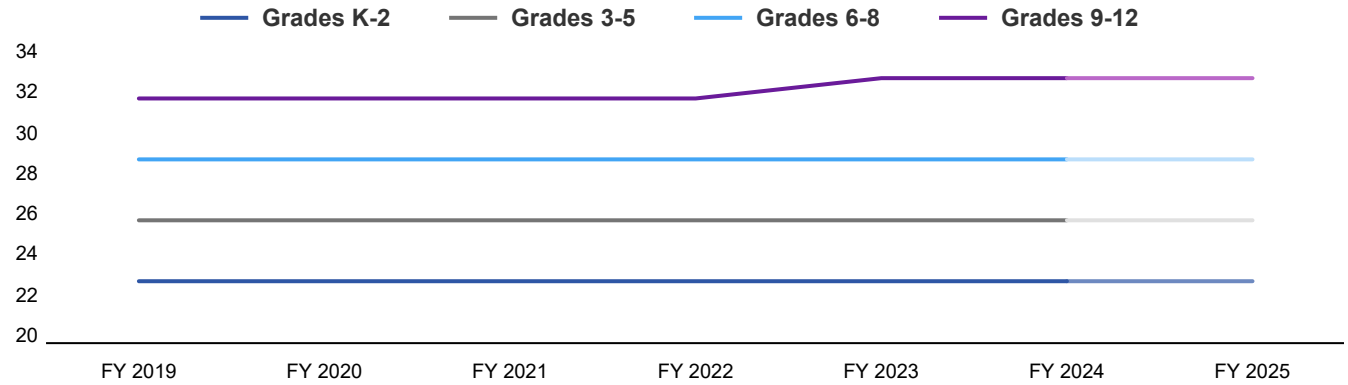


FIGURE 11



The District is primarily a human resource organization, with a majority of expenditures dedicated to compensation and benefit costs. In FY 2025, expenditures for employee compensation, which includes both salaries and benefits (excluding on-behalf), is projected to total $225,101,109 or 82.3% 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 2016 – FY 2025). Health insurance is the second largest cost category behind certified salaries. The District spends over $39 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 2025 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 2025 Adopted Budget initially decreased the metrics used to establish the non-personnel budgets by $15 per student over FY 2024. This initial decrease was restored in the adopted budget. 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 2023	FY 2024	FY 2025	Change
Grades K-5	$90	$105	$105	$-
Grades 6-8*	$117	$132	$132	$-
Grades 9-12**	**$208**	**$182**	**$182**	**$-**

* 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 2025, the District is projecting to expend $8,735,663 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 2025. 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 2029. If increased revenues do not become available, it will be necessary for District Administration to take action to curtail expenditures.

Revenue Assumptions

Local Funding

- Borough funding and the tax base have an annual increase of 3.5% from FY 2026-FY 2029.
  - $150,000 is allocated to the Renewal and Replacement Fund.
- Other revenue maintained with no increase or decrease.

State Funding

- Base Student Allocation (BSA) maintained at $5,960, with no increase from FY 2026-FY 2029.
- Intensive count is maintained at 617
- One-time grant from the State is maintained at the FY 2025 level of $680 per AADM.
- On-behalf revenue is excluded.
- Other revenue maintained with no increase or decrease.

Federal Funding

- Federal revenue maintained with no change.

Use of Fund Balance

- No use of fund balance after FY 2025.

Expenditure Assumptions

Personnel

- Regular Salary Schedule Movement.
- In FY 2026, salary schedules increase according to the negotiated agreement for each employee group as outlined below:
  - MSPA and MLMA increased by 3% annually through FY 2027.
  - MSEA and CEA increased by 3% annually through FY 2026.
  - All other employee groups are maintained with no increase.

- Salary schedules are maintained according to the negotiated agreement for each employee group with no increase to the schedules after the dates listed above.
  - Total certificated salaries increase by 4.6% annually for regular movement on the salary schedule.
  - Total non-certificated salaries increase by 3.5% annually for regular movement on the salary schedule.

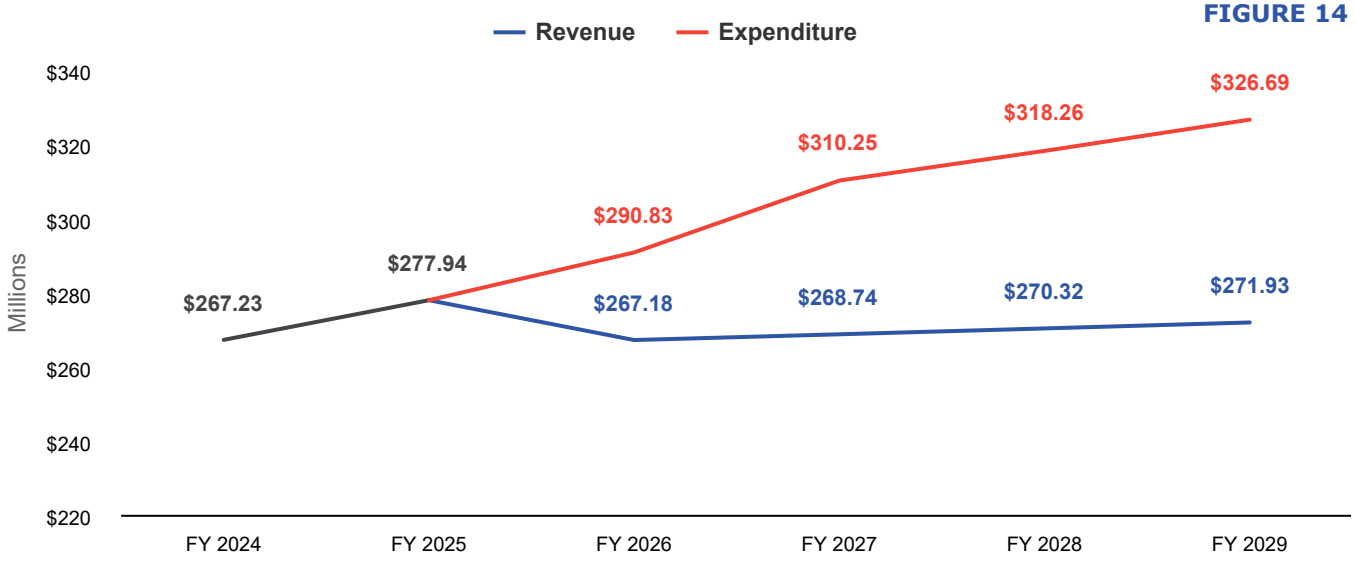
Benefits

- District portion of health insurance increases at an annual rate of 4%.
- 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 2019-2020, and 2023.
- Property and liability insurance increases at an annual rate of 18.0%.
- 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 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Revenue	267,233,103	277,942,264	267,183,552	268,739,636	270,320,579	271,933,027
Expenditure	267,233,103	277,942,264	290,832,601	310,245,054	318,257,906	326,691,079
Excess (Deficit)	**-**	**-**	**(23,649,049)**	**(41,505,418)**	**(47,937,327)**	**(54,758,052)**

The projected deficits in FY 2026, FY 2027, FY 2028, and FY 2029 are $23.65 M, $41.51 M, $47.94 M, and $54.76 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 2019	FY 2020	FY 2021	FY 2022	FY 2023
Areawide Borough	10.331	10.386	10.322	9.942	8.901
Non-Areawide Borough	0.548	0.573	0.511	0.432	0.391

PROPERTY TAX LEVIES & COLLECTIONS

Last Five Fiscal Years

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Taxes Levied for the Fiscal Year	$ 152,062,345	$ 156,626,653	$ 162,608,723	$ 169,441,990	$ 172,384,353
Net Tax Levy	$ 137,119,008	$ 140,443,703	$ 145,797,613	$ 151,761,074	$ 155,024,646
COLLECTED WITHIN THE LEVY FISCAL YEAR					
Amount	$ 133,194,431	$ 135,753,457	$ 142,251,044	$ 149,328,084	$ 153,380,196
% of Net Levy	97.14%	96.66%	97.57%	98.40%	98.94%
Collections in Subsequent Years	$ 2,441,096	$ 2,250,349	$ 1,034,757	$ 302,457	N/A
TOTAL COLLECTIONS TO DATE					
Amount	$ 135,635,527	$ 138,003,806	$ 143,285,801	$ 149,630,541	$ 153,380,196
% of Net Levy	98.92%	98.26%	98.28%	98.60%	98.94%

Staffing by Function

Figure 16 presents General Fund staffing numbers for all permanent positions. Between FY 2024 and FY 2025 , the District plans to increase staffing charged to the General Fund by 98.63 FTE. Despite the increase in staffing in the General Fund overall the District will see a decrease in positions for FY 2025 as a result of the expiration of COVID-19 relief funds which were used primarily for staffing to maintain operations during the pandemic.

The represented FTE includes the reabsorption of 129.87 FTE in positions previously funded through ESSER grants, as well as 10 FTE for Hold Teachers, and 31.13 FTE for Hold Special Education Assistants. The Hold positions are not considered new positions but are currently vacant positions that will be filled only if there is a need once the school year has started based on enrollment.

FIGURE 16

	FY 2024 Revised	FY 2025 Adopted	Change
110 - Regular Education Instruction	766.07	837.83	71.76
200 - Special Education: Instruction	439.64	446.41	6.78
220 - Special Education: Support	132.16	136.16	4.00
300 - Support Services: Students	107.77	115.53	7.76
350 - Support Services: Instruction	56.39	69.44	13.05
400 - School Administration	67.45	66.45	(1.00)
450 - School Administrative Support	126.97	127.00	0.03
510 - District Administration	11.00	12.00	1.00
550 - District Administrative Support	77.35	73.35	(4.00)
600 - Operations & Maintenance	148.25	147.50	(0.75)
700 - Student Activities	1.75	1.75	-
780 - Community Services	1.13	1.13	-
	1,935.92	**2,034.55**	**98.63**

Performance Results

The District uses many tools to measure and understand the level of learning that is occurring at a districtwide 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.

The long-term strategic plan outlines key assessments and data points that not only focus our efforts toward continuous improvement but that narrow our priorities to the most impactful initiatives in support of our mission. Making data accessible in real time to teachers also allows educators to modify their instructional practices to address the individual

needs of each student. The District has data dashboards that provide robust sets of information to teachers and principals, hosts data dialogues so leaders can share strategies and ideas, and has dedicated one hour each week for teachers to engage in professional learning communities centered around student performance data.

State Standards & Alaska System of Academic Readiness

In FY 2022 students in Alaska began taking Alaska's new connected interim and summative assessment known as the Alaska System of Academic Readiness or AK STAR. The assessment is administered to students in Grades 3-9 in English language arts (ELA) and mathematics. Beginning in FY 2022 students took MAP ELA and Mathematics in the fall and winter and the summative assessment in the spring.

While the State mandates the AK STAR 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 82.5% participation rate in this assessment (Figure 17), which is consistent with the State's average participation of 81.3%. The District has shown impressive results on the AK STAR summative assessment recently. Figures 18 and 19 present the District's standing on AK STAR testing in relation to the State. While the District out performs in comparison to the "Big 5" (figure 17), it also performs better than the State average in both ELA (figure 18) and Math (figure 19).

FIGURE 17

	ELA	Math	District Participation
Alaska	31.8%	32.5%	81.3%
Mat-Su	**36.8%**	**40.5%**	**82.5%**
Kenai	36.3%	37.6%	85.3%
Anchorage	36.4%	37.3%	87.7%
Fairbanks	34.2%	33.1%	91.3%
Juneau	35.2%	31.7%	94.6%

FIGURE 18

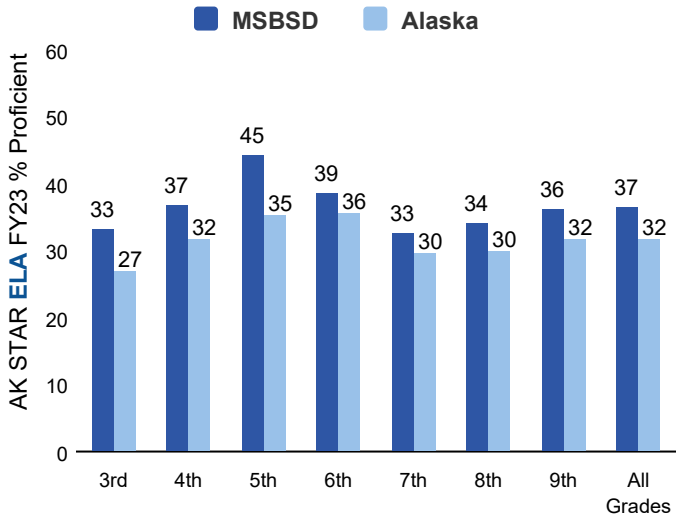
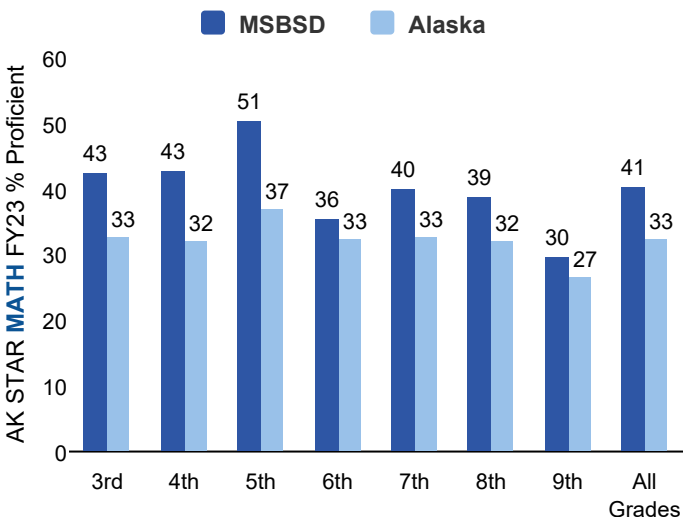


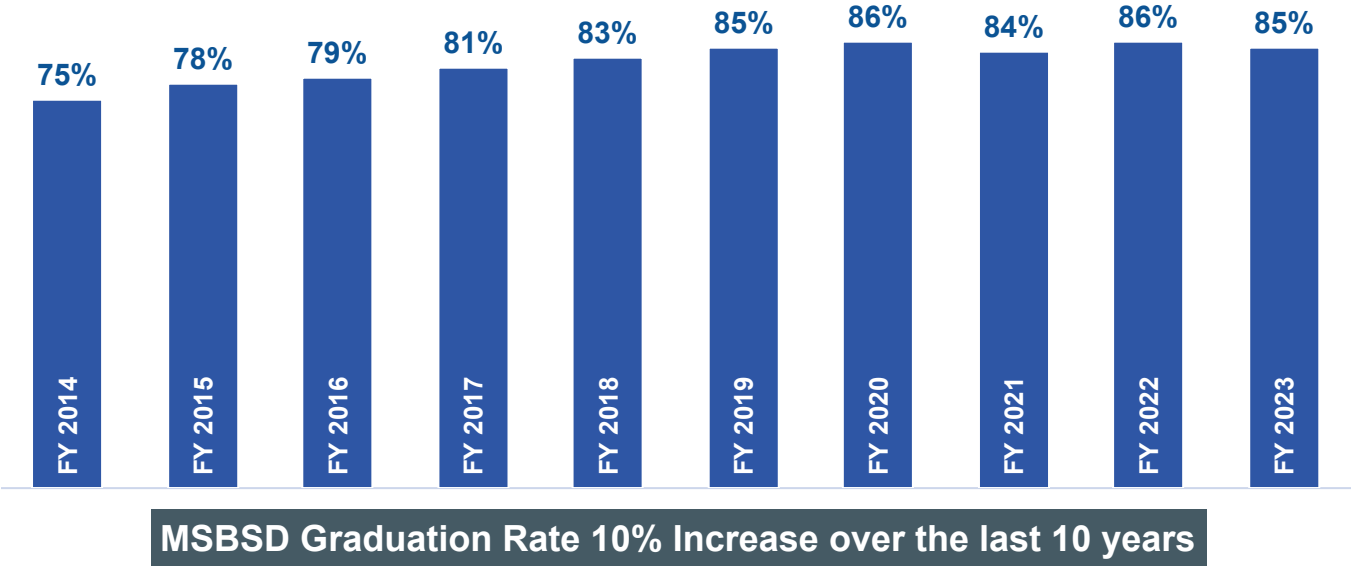
FIGURE 19



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 75% to 85%. For FY 2023, the State had an average graduation rate of 76.7%. In comparison, the District's graduation rate was 84.6%. The District's Graduation rate continues to be one of the highest of the "Big-5" and the average over the last three years is the highest average graduation rate in the District's history. Data has shown that students who take at least two career and technical education courses in a row have a 99% graduation rate.

FIGURE 20



Summary

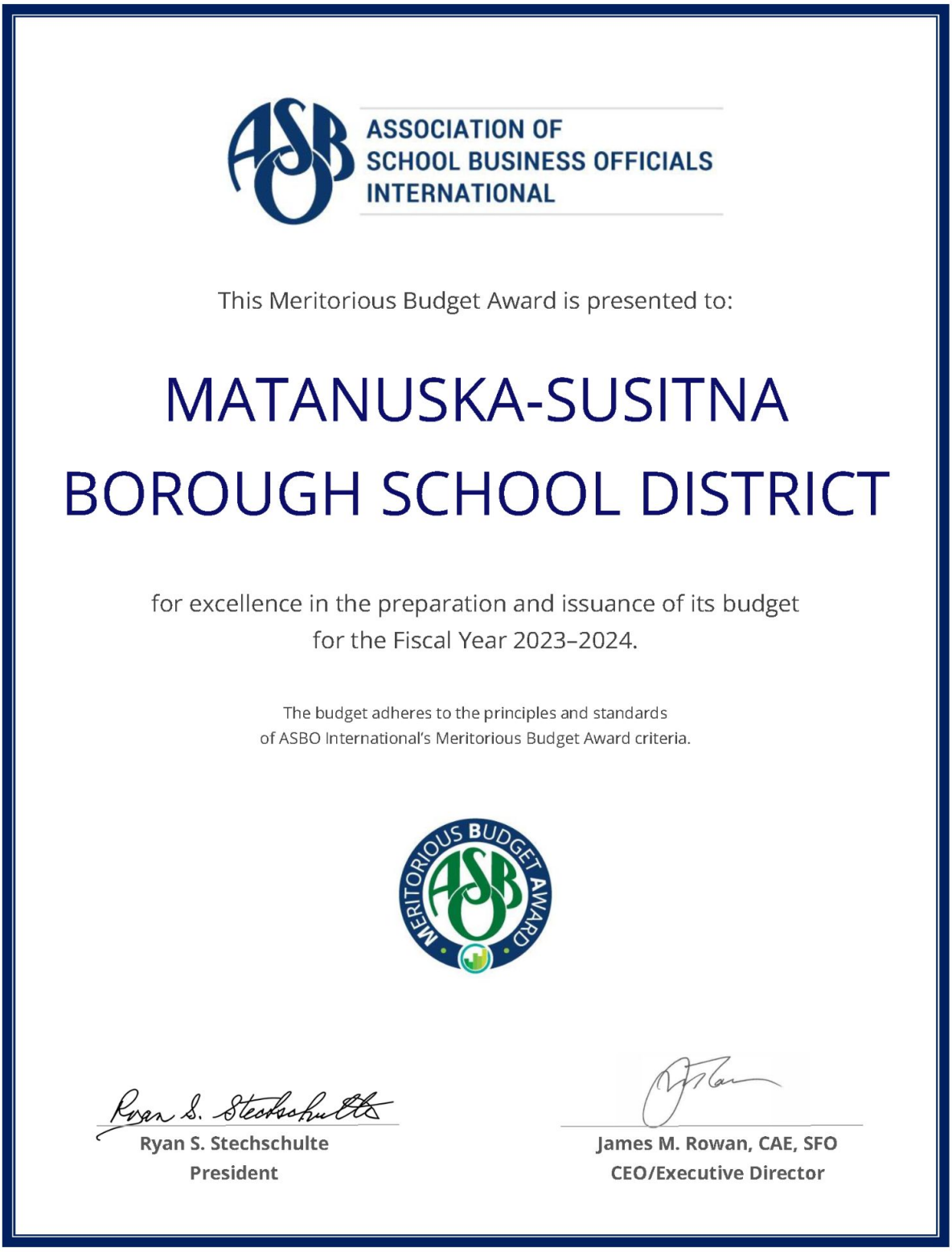
The process to develop the FY 2025 Adopted Budget included an extensive review of all expected revenue and expenditure line items. Support for the District's mission is achieved through the intentional distribution of resources in alignment with goals and objectives. The budget development process relies 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 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, 2024. 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 2023–2024.

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

MERITORIOUS BUDGET AWARD

Ryan S. Stechschulte
President

James M. Rowan, CAE, SFO
CEO/Executive Director

PRINCIPAL OFFICIALS
MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

SCHOOL BOARD AS OF 5 JUNE 2024

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

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, Associate Superintendent 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
Steven (Rusty) Belanger, Safety and Security Manager
Tony Weese, Assistant Director of Capital Planning & Construction Manager

MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

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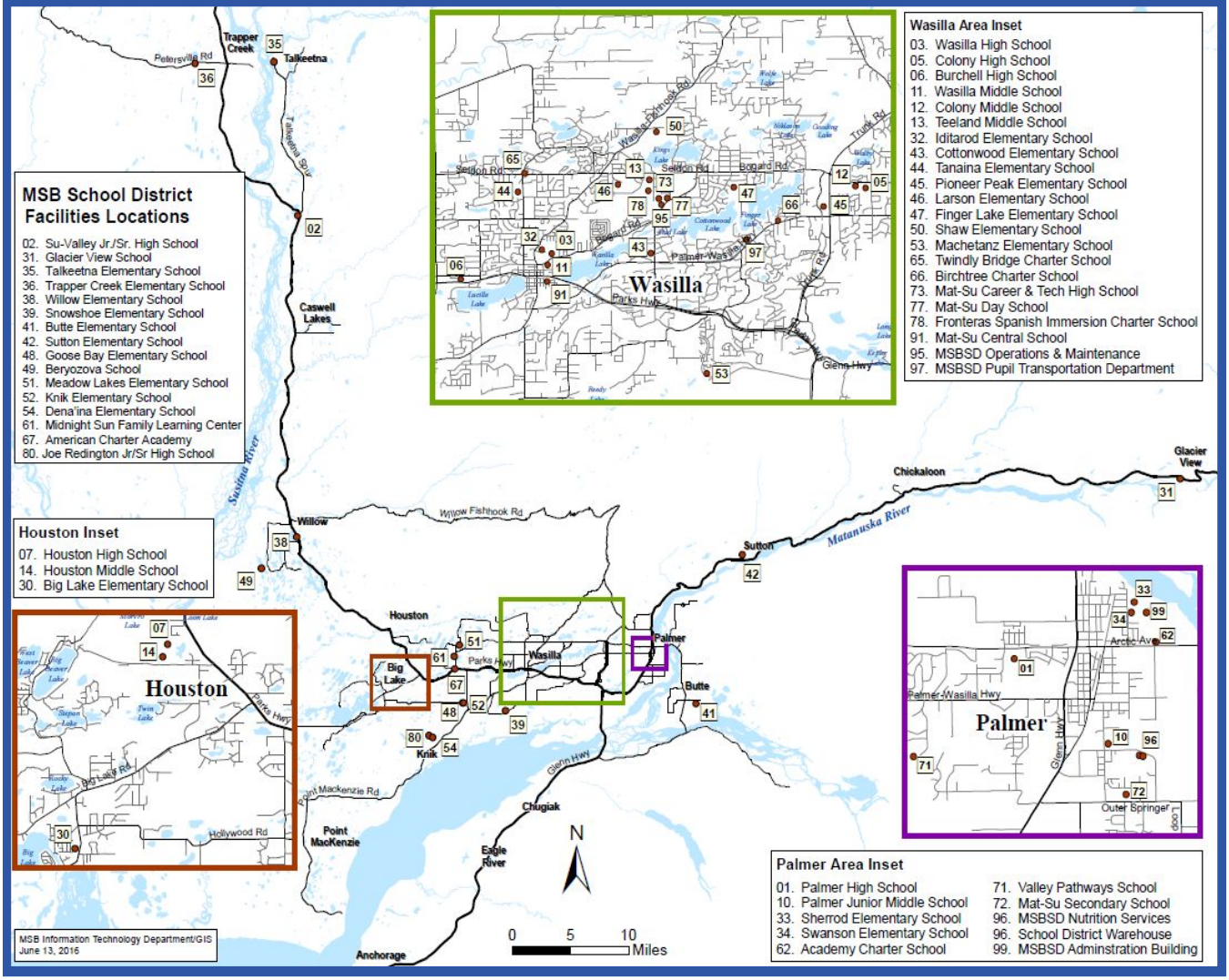
Organizational Section



MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

District Map

School Locations by Area



Second Largest School District in the State:

48
SCHOOLS

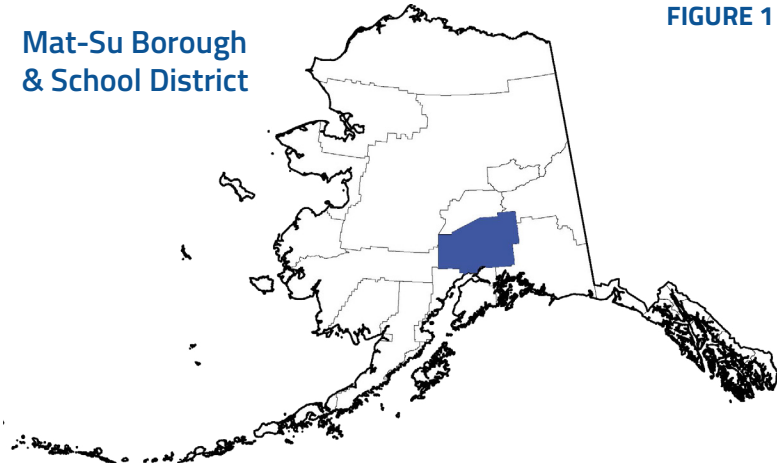
19,372
STUDENT POPULATION (FY 2024)

25,258
SQUARE MILES

DISTRICT PROFILE

FIGURE 1

Mat-Su Borough & School District



The Matanuska-Susitna Borough (Borough) is situated within Southcentral Alaska and encompasses an area of 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 2024, the Matanuska-Susitna Borough School District (District) served an ADM Enrollment of 19,372 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.

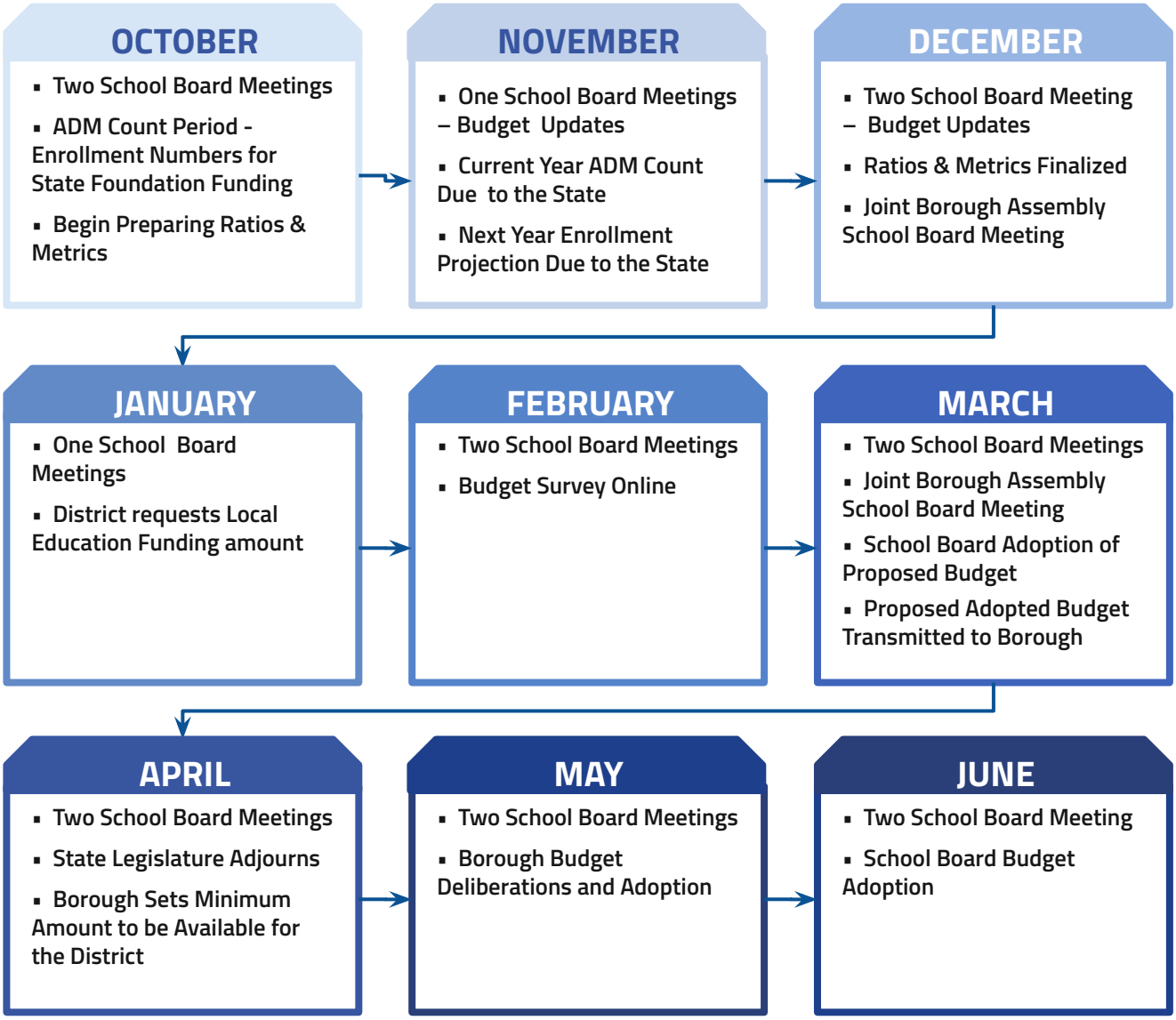
Under AS 14.17.505(a) and 4 AAC 09.160, school districts have been permitted to accumulate unassigned fund balance up to 10% of general fund expenditures in a given fiscal year. For the District, that 10% percent equates to approximately $26

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 revenue forecast in January, with all the budgetary assumptions clearly communicated within the document.

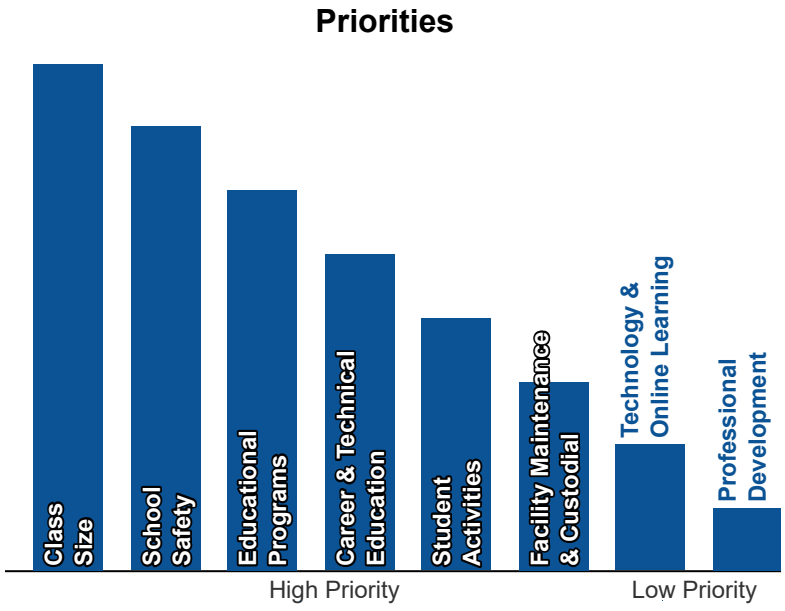
To help stakeholders understand the projected expenditure plan, information within the budget is presented by fund, function, and object code in accordance with the DEED Uniform Chart of Accounts for Public School Districts. Adherence to this account code structure also assists the District with reporting 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 and through an online survey.

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 5-16, 2024.

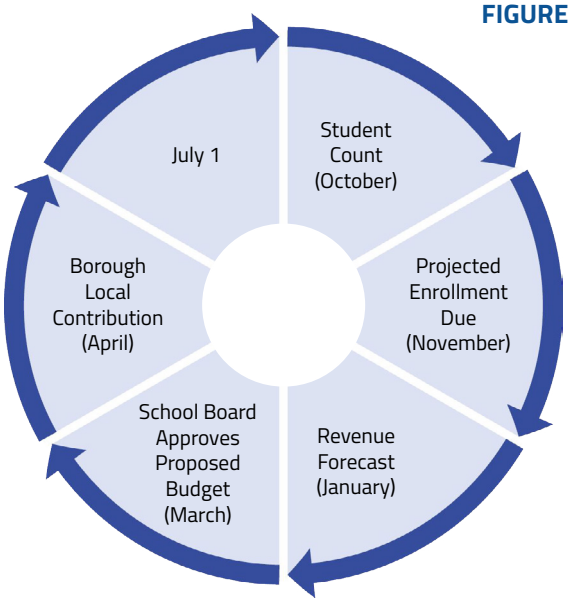
The School Board deliberates over the preliminary budget from January through March, and adjustments are made in order to deliver a balanced budget to the Assembly. After a balanced budget has been adopted by the School Board, the proposed budget is submitted to the Borough Manager on or before the last 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 2025 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 2021	FY 2022	FY 2023	FY 2024	FY 2025	Change
Grades K-5	$ 71	$ 90	$ 90	$ 105	$ 105	$ -
Grades 6-8*	$ 108	$ 117	$ 117	$ 132	$ 132	$ -
Grades 9-12**	**$ 206**	**$ 208**	**$ 208**	**$ 182**	**$ 182**	**$ -**

* 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		Metrics - per Pupil		
		Pupil to Teacher (PTR)	Elementary Specials to Teaching Staff	Materials & Supplies	Health & Postage Supplies	Additional Allocations
Fiscal Year 2024-2025	**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 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**

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 FY2019 Accelerated Learning funds were applied only to the core area High schools as a blanket allocation for total enrollment at $50 per student. In FY2020, this was changed to $100 per student actually enrolled in an IB/AP class Districtwide. In FY2024 a base allocation was added to each high school and the per participant amount was reduced to $50

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 before the grant is presented to the School Board. In order for the grant request to be submitted to the granting agency or before funds are accepted, 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 $250,000.
- 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.

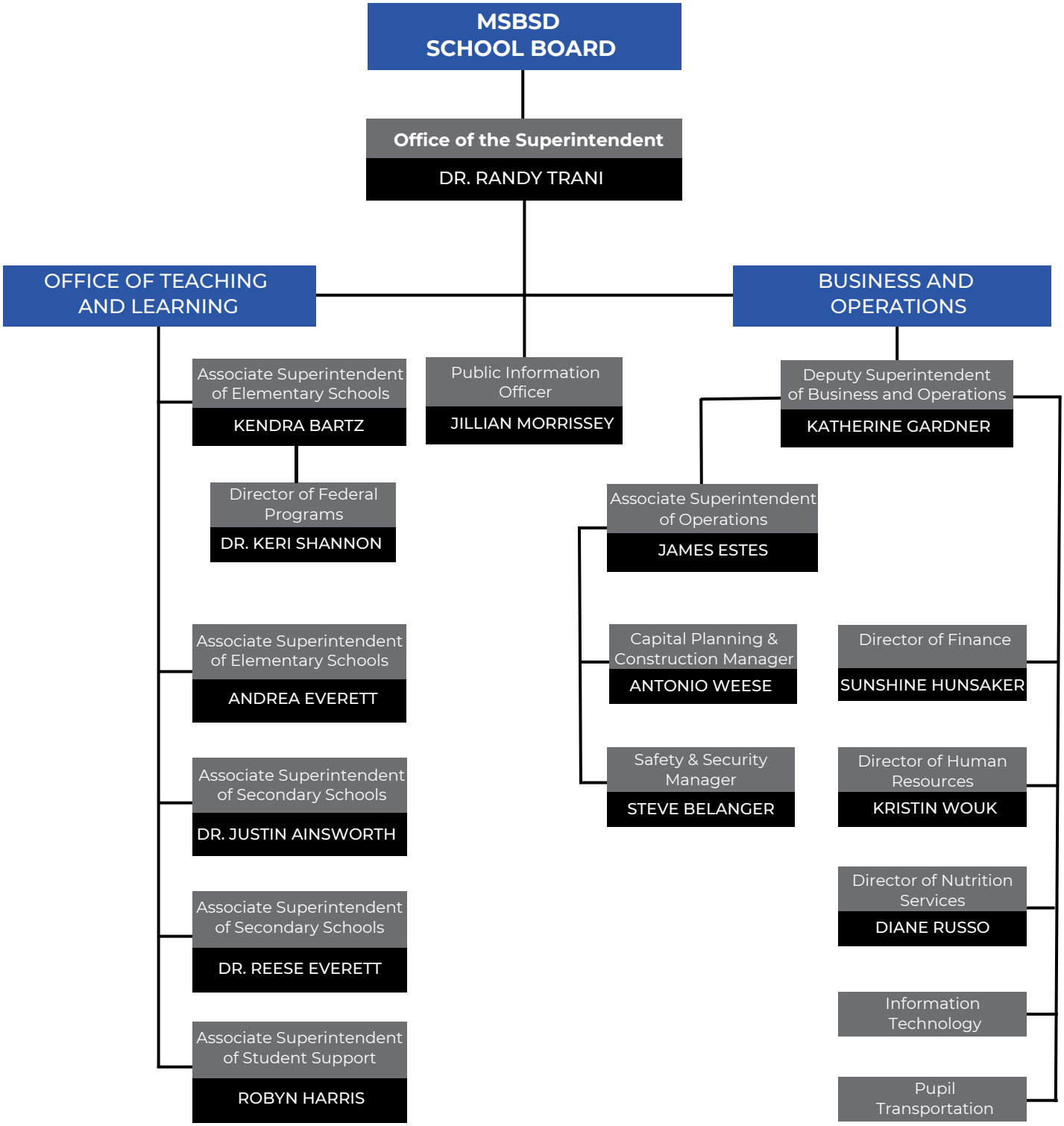
School and department budgets, budget process, and workflows are integrated into the ERP system. The system has integrated modules, each designed to assist the end user with specific critical business functions. The system provides for streamlined functions in payroll, procurement, receiving, employee 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**	**Jubilee Underwood**
School Board Vice-President	School Board	Kathy McCollum
School Board Clerk	School Board	Kendal Kruse
School Board Member	School Board	Thomas Bergey
School Board Member	School Board	Ole Larson
School Board Member	School Board	Brooks Pitcher
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
Associate Superintendent	Office of Student Support	Robyn Harris
Business & Operations		
Deputy Superintendent	Business & Operations	Katherine Gardner
Associate Superintendent	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

Improve student success, achievement, and performance.

Develop excellent educators and leaders.

Use innovative practices to improve the education system.

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

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
- Commitment
- Integrity
- Respect
- Collaboration

Superintendent Goals

The Superintendent's Goals form the basis for the Long-Term Strategic Plan. These goals and accompanying objectives are long-term aspirational targets. The School Board and Superintendent meet annually to review these goals and objectives.

1. Student Achievement
2. Reading Proficiency
3. Staff Alignment
4. High Expectations
5. Parent Engagement



STUDENT ACHIEVEMENT: OVERVIEW

All students have access to multiple choices after high school to include the military AND career options AND technical training AND college - AND it's 100% paid for.

School Board Goals:

- Improve student success, achievement, and performance.
- Use innovative practices to improve the education system.

Detailed Line-Item Expenditures

Object Code	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
310 Certificated Salaries	38,193,749	38,638,628	40,506,404	41,506,507	42,558,099
320 Non-Certificated Salaries	6,049,205	6,119,666	6,415,488	6,573,886	6,740,440
360 Employee Benefits	20,308,548	20,545,101	21,538,243	22,070,022	22,629,180
410 Professional & Technical Services	3,594,208	3,636,073	3,811,839	3,905,954	4,004,913
420 Staff Travel	66,253	67,025	70,265	72,000	73,824
425 Student Travel	286,829	290,170	304,197	311,707	319,605
430 Utilities	954,265	965,380	1,012,046	1,037,034	1,063,307
440 Purchased Services	176,238	178,291	186,910	191,524	196,377
450 Supplies & Materials	6,865,971	6,945,945	7,281,709	7,461,495	7,650,539
480 Stipends & Tuition (student)	98,849	100,000	104,834	107,422	110,144
490 Other Expenses	1,005,481	1,017,193	1,066,364	1,092,692	1,120,376
510 Equipment Over $5,000	24,910	25,200	26,418	27,070	27,756
TOTAL	$77,624,506	$78,528,672	$82,324,717	$84,357,313	$86,494,560

STUDENT ACHIEVEMENT: LONG-TERM OBJECTIVES & ACTION PLAN

Increase the graduation rate of 4-year high school seniors to 95% and the rate of 5-year high school seniors to 97% compared to FY 2024 as measured by Synergy data.
- ✓ Offer coordinated credit recovery programs across the District.
- ✓ Have a yearly review of graduation rate calculations.
- ✓ Monitor and report on I and F rates and 4C's credit recovery every quarter.
- ✓ Monitor and report on subgroup data throughout the year.

SAT Achievement Scores will increase districtwide by 12.5% over FY 2024 as measured by College Board data.
- ✓ Collect and report on baseline SAT achievement data by subject for three years.
- ✓ Monitor and report on current year SAT achievement data by subject in real time.

SAT/PSAT participation rate will increase districtwide by 25% compared to FY 2024 as measured by AP Course Enrollments.
- ✓ Offer SAT and PSAT during the school day and on Saturdays.
- ✓ MSBSD will pay for student SAT and PSAT testing fees.
- ✓ Promote SAT and PSAT prep courses in mathematics, reading, and language.

AP participation rate will increase districtwide by 25% compared to FY 2024 as measured by the AP Course Enrollments.
- ✓ Increase AP production rate of 3's, 4's, and 5's by 25%.
- ✓ Continue systems for monitoring the master schedule development and student enrollment in AP courses to ensure goals are met.
- ✓ Have all secondary students create a College Board account during their 4C's class.
- ✓ All AP teachers will review their AP Score Reports and will adjust their instruction reflecting their growth areas.

Students who are CTE concentrators will increase by 25% districtwide compared to FY 2024 students who were CTE concentrators.
- ✓ Ensure that the development of the master schedule supports student enrollment in CTE Courses.

Students earning postsecondary CTE certifications will increase by 50% compared to FY 2024 as measured by CTE certifications.
- ✓ Develop a CTE certifications tracking system by type of certification.
- ✓ Ensure underrepresented students are enrolled in districtwide CTE courses.
- ✓ Celebrate student success publicly for CTE achievement.

Students earning college credit will increase by 50% compared to FY 2024.
- ✓ Expand access to early college credit courses.
- ✓ Report on college credit attainment including IB, AP, and dual college credit after each semester.

Enrollment in courses that provide postsecondary CTE certifications or college credit will increase by 100% compared to FY 2024 as measured by enrollment data.
- ✓ Report on enrollment increases after each semester.

Graduates who have earned a college credit level score in writing-intensive classes such as AP Literature, AP Language, AP Seminar, IB Literature, IB Language, and dual college credit will increase by 25% compared to FY 2024 as measured by summative assessment scores.
- ✓ Increase writing across the curriculum.
- ✓ Develop and/or refine school wide writing plans to include the use of common formative assessments districtwide in kindergarten through 8th grade.

Conduct a post-graduate survey to assess the success of Mat-Su graduates at the conclusion of the academic year.
- ✓ Develop a scope of work for the survey.
- ✓ Complete the required procurement procedures to select a firm to complete the survey.
- ✓ Determine the survey frequency and reporting periods.
- ✓ Report survey results to the School Board.



READING PROFICIENCY: OVERVIEW

All students will be reading at grade level by 3rd grade.

School Board Goals:

- Improve student success, achievement, and performance.
- Use innovative practices to improve the education system.

Detailed Line-Item Expenditures

Object Code	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
310 Certificated Salaries	46,420,387	46,961,089	49,231,169	50,446,687	51,724,784
320 Non-Certificated Salaries	9,250,468	9,358,217	9,810,589	10,052,813	10,307,507
360 Employee Benefits	25,409,188	25,705,153	26,947,730	27,613,069	28,312,663
410 Professional & Technical Services	561,321	567,859	595,309	610,007	625,462
420 Staff Travel	4,465	4,520	4,738	4,855	4,979
425 Student Travel	34,103	34,500	36,168	37,061	38,000
430 Utilities	151,288	153,050	160,448	164,410	168,575
440 Purchased Services	57,233	57,900	60,699	62,198	63,773
450 Supplies & Materials	3,778,585	3,822,598	4,007,381	4,106,323	4,210,359
490 Other Expenses	138,138	139,747	146,502	150,119	153,923
510 Equipment Over $5,000	3,954	4,000	4,193	4,297	4,406
TOTAL	$85,809,130	$86,808,633	$91,004,926	$93,251,839	$95,614,431

READING PROFICIENCY: LONG-TERM OBJECTIVES & ACTION PLAN

All students in kindergarten through 8th grade who are administered the iReady Reading Diagnostic will meet their growth goal.

- ✓ Provide ongoing professional learning for ELA materials and the Science of Reading.
- ✓ Implement the AK Reads Act with fidelity.
- ✓ Ensure students have access to supplemental instruction outside of the school day as required by the AK Reads Act.

All students in kindergarten through 3rd grade who are administered the literacy screener will score proficient.

- ✓ Provide ongoing professional learning for ELA materials and the Science of Reading.
- ✓ AK Reads plans will be implemented with fidelity at each school site by the end of quarter one.
- ✓ Benchmark testing will be administered at each elementary school site in Fall, Winter, and Spring.
- ✓ Progress monitoring at each school site will occur in compliance with AK Reads and the District's Multi-Tiered System of Supports (MTSS).





STAFF ALIGNMENT: OVERVIEW

Administrators and staff are aligned and working together for the achievement of established priorities.

School Board Goals:

- Improve student success, achievement, and performance.
- Develop excellent educators and leaders.
- Use innovative practices to improve the education system.

Detailed Line-Item Expenditures

Object Code	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
310 Certificated Salaries	13,270,588	13,117,793	13,912,083	14,255,572	14,616,746
320 Non-Certificated Salaries	224,460	221,876	235,310	241,120	247,229
360 Employee Benefits	4,673,231	4,619,424	4,899,133	5,020,093	5,147,280
410 Professional & Technical Services	1,315,619	1,300,471	1,379,215	1,413,268	1,449,074
420 Staff Travel	480,500	474,968	503,727	516,164	529,242
430 Utilities	500	494	524	537	551
440 Purchased Services	41,200	40,726	43,192	44,258	45,379
450 Supplies & Materials	667,702	660,014	699,978	717,261	735,433
490 Other Expenses	61,900	231,724	245,755	251,823	258,203
TOTAL	$20,735,700	$20,667,490	$21,918,918	$22,460,096	$23,029,137

STAFF ALIGNEMENT: LONG-TERM OBJECTIVES & ACTION PLAN

The District will establish an Academic Advocacy Council during FY 2025.
- ✓ Draft a proposal and associated AR/BP language for an Academic Advocacy Council.
- ✓ Cabinet and Board review and approval of the AR/BP for the Academic Advocacy Council.
- ✓ Implement the Academic Advocacy Council with fidelity.

All schools will have a functioning PLC Guiding Coalition beginning in quarter one and a weekly PLC plan that continues through quarter four.
- ✓ Provide ongoing professional learning to support the work of the PLCs at each school site.

All schools set challenging academic achievement goals discussed at data dialogue meetings throughout the year beginning in quarter one.
- ✓ Refine the data dialogue process and procedures to include monitoring of SAT, PSAT, iReady, CTE enrollment and Concentrator status, college credit (AP, IB, and dual college credit), and writing intensive data.
- ✓ Support high school principals in calculating their school's AP production rate, growing their capacity to train staff in understanding the values of the production rate.
- ✓ Refine data dialogue process and procedures to include monitoring of iReady data, growth goals, AK Star data, and common summative assessments.

All staff will engage in District or building provided professional learning activities throughout FY 2025 as measured by Mobile Mind enrollments and administrator evidence.
- ✓ Provide ongoing professional learning in all content areas.
- ✓ Support instructional tours between schools.
- ✓ Provide support and coaching for improving teacher clarity.
- ✓ Support professional learning for AP Seminar instructors.

All FY 2025 Title I School plans will align with District objectives for academic achievement and evidence of progress towards goals analyzed by building principals by the end of quarter four.
- ✓ Provide training and support for building principals and school leadership teams to ensure they understand the District objectives and how to align their school plans accordingly.
- ✓ Offer workshops, resources, and regular check-ins throughout the year to assist principals in developing and analyzing their school plans.

Develop personal finance lessons as part of the required core program for all secondary students by the end of quarter four. Progress will be tracked through the completion of lesson plans, teacher training sessions, and/or feedback from pilot programs.
- ✓ Create a video which highlights personal finance course offerings.
- ✓ Collaborate with teachers and financial resources to create and review the personal finance lessons.
- ✓ Emphasize to schools and the community the importance of financial literacy as a critical life skill that will benefit students in both their personal and professional lives.





HIGH EXPECTATIONS: OVERVIEW

All schools and programs will have consistency high expectations for all students.

School Board Goals:

- Improve student success, achievement, and performance.
- Develop excellent educators and leaders.

Detailed Line-Item Expenditures

Object Code	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
310 Certificated Salaries	15,400,613	15,579,999	16,333,130	16,736,395	17,160,421
320 Non-Certificated Salaries	4,995,156	5,053,339	5,297,616	5,428,414	5,565,946
360 Employee Benefits	8,872,585	8,975,932	9,409,825	9,642,154	9,886,444
410 Professional & Technical Services	3,215,666	3,253,122	3,410,377	3,494,579	3,583,116
420 Staff Travel	179,701	181,794	190,582	195,287	200,235
425 Student Travel	224,979	227,600	238,602	244,493	250,688
430 Utilities	16,903	17,100	17,927	18,369	18,835
440 Purchased Services	122,078	123,500	129,470	132,667	136,028
450 Supplies & Materials	3,004,548	3,039,545	3,186,475	3,265,149	3,347,874
490 Other Expenses	30,297	30,650	32,132	32,925	33,759
TOTAL	$36,062,526	$36,482,581	$38,246,136	$39,190,432	$40,183,346

HIGH EXPECTATIONS: LONG-TERM OBJECTIVES & ACTION PLAN

50% of 8th grade students districtwide will enroll in and successfully pass both semesters of Algebra I.
- ✓ Track the percentage of 8th grade students enrolled in Algebra I at the beginning of each semester and monitor their grades throughout the year.
- ✓ Implement targeted interventions and teach professional development to support students at risk of not passing.
- ✓ Emphasize to schools the community the importance of Algebra I as a foundational course for future math success and college readiness.
- ✓ Establish quarterly benchmarks, starting with a goal of at least 25% of 8th graders enrolled in Algebra I by the end of FY 2024 quarter 4, with incremental increases each following quarter.
- ✓ Establish a compaction plan of math coursework in elementary and middle schools.

85% of all graduates will have passed advanced rigorous math courses as evidenced by their transcripts.
- ✓ Develop AR 6146.01(a) that outlines math requirements throughout high school.

Average daily attendance across all grade levels will be 95% or better as measured by Synergy at the end of each quarter.
- ✓ Develop a districtwide communication plan on attendance data.
- ✓ Implement targeted interventions, such as attendance campaigns, support services for at-risk students, and regular communication with families, to help meet the 95% attendance goal.
- ✓ Schools will develop attendance improvement plans, track data, and compare year-over-year.
- ✓ Emphasize the connection between regular attendance and academic success, making attendance a priority for both staff and students.

Four-year graduation rates for all subgroups, as identified on the report card to the public will increase by 95%.
- ✓ Audit the master schedules with a focus on reducing the number of fundamentals/remedial courses and increasing inclusion for students with Individual Education Plans (IEPs).
- ✓ Report ratios of student achievement and discipline data.

Participation and achievement in all District programs will reflect the District demographics as a whole.
- ✓ Provide professional learning in inclusive practices, particularly in the areas of literacy and math.
- ✓ Provide that underrepresented students have appropriate support in AP and IB courses.
- ✓ Provide after-school and summer learning opportunities for underserved students, including Girls Who Code, STEM programs, and summer school as required by the AK Reads Act.

All students in kindergarten through 8th grade who are administered the iReady Math Diagnostic will meet their growth goal.
- ✓ Provide ongoing professional learning for math instruction through Curriculum Associates.
- ✓ Develop Multi-Tiered System of Support (MTSS) plans as needed at each site and monitor progress toward goals at regular intervals.





PARENT ENGAGEMENT: OVERVIEW

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

School Board Goals:

- Improve student success, achievement, and performance.
- Include families and community members in the education of our students.
- Promote safe and healthy environments for all.

Detailed Line-Item Expenditures

Object Code	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
310 Certificated Salaries	371,416	375,742	393,906	403,631	413,858
320 Non-Certificated Salaries	424,421	429,364	450,120	461,233	472,919
360 Employee Benefits	313,959	317,616	332,969	341,190	349,835
410 Professional & Technical Services	1,483	1,500	1,573	1,611	1,652
420 Staff Travel	16,310	16,500	17,298	17,725	18,174
440 Purchased Services	43,066	43,568	45,674	46,802	47,988
450 Supplies & Materials	25,888	26,190	27,456	28,134	28,847
490 Other Expenses	3,272	3,310	3,470	3,556	3,646
TOTAL	$1,199,815	$1,213,790	$1,272,466	$1,303,882	$1,336,919

PARENT ENGAGEMENT: LONG-TERM OBJECTIVES & ACTION PLAN

Maintain and refine a monthly Parent Post, tracking newsletter views as measured by Smore statistics.
- ✓ Established rotating schedule and set deadlines for collecting information for the Parent Post.
- ✓ Establish a rotating schedule for distributing the Parent Post on a monthly basis.
- ✓ Distribute the Parent Post along multiple channels including Blackboard, Facebook, and the District webpage.

Increase the number of parents utilizing the GoGuardian parent portal.
- ✓ Provide communication to parents.
- ✓ Provide communication highlights to schools so they can push out messaging through their school specific tools.

Provide monthly messaging about tools and resources available to parents through multiple formats.
- ✓ Provide communication via social media.
- ✓ Maintain consistent monthly parent posts.

Run a community engagement campaign #MatsuReads to improve the number of students entering kindergarten ready to learn.
- ✓ Solicit community sponsorships.
- ✓ Engage in community meetings to provide information.

Develop a schedule by the end of quarter 1 for public celebration of student achievement, staff recognition, and District and school success to occur on a monthly basis.
- ✓ Include recognition for various academic programs, CTE, AP, IB, dual college credit, production rate, and elementary literacy and math.
- ✓ Ensure recognition for staff on a regular basis.
- ✓ Increase the number of followers on social media by 10%.
- ✓ Ensure all schools are posting on social media weekly.
- ✓ Develop an individual student recognition program.

Explore alternative incentive and allotment models for Mat-Su Central School students and families.
- ✓ Compile and report data on various allotment models that are currently utilized in the state of Alaska.
- ✓ Survey the Mat-Su Central School families regarding their current needs and interest related to programing and allotments.
- ✓ Evaluate costs associated with Mat-Su Central School programs and participation to assess new incentives.



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 2019. 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 2025, 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 2024. All projects are funded by other District designated funds. Projects were split into funds 395 and 500 starting in FY 2024 to better account for capitalize and not 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

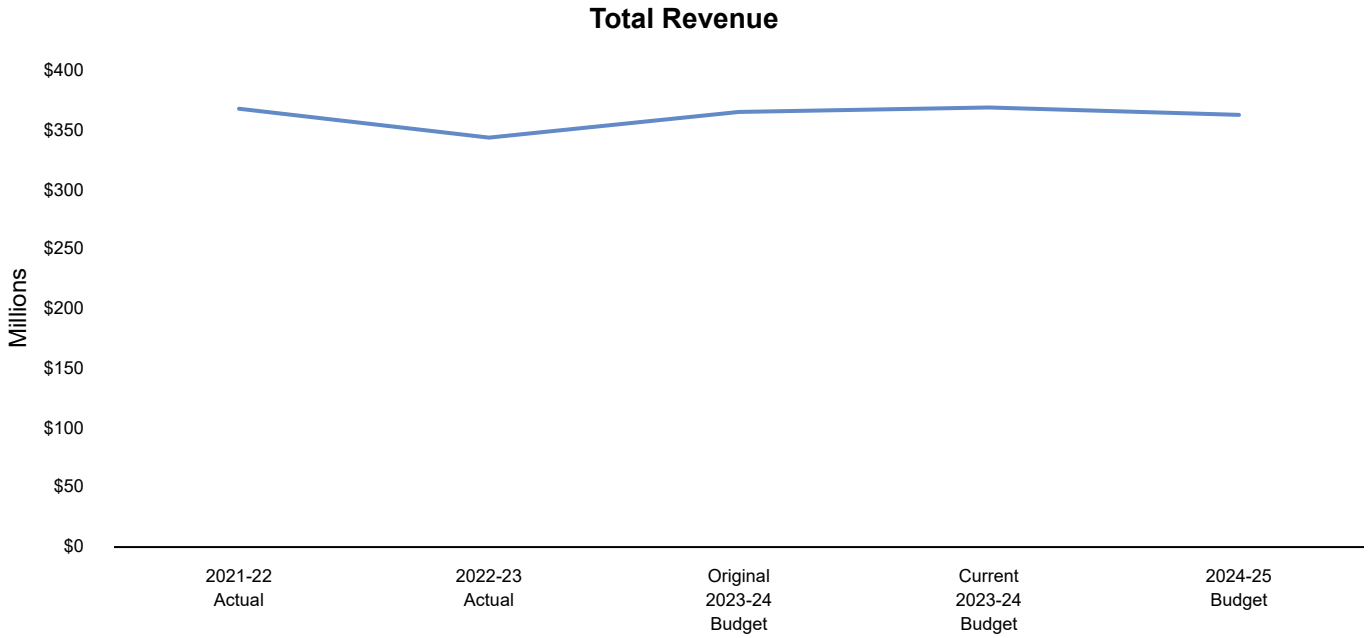


MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

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Fund: All Fund Revenue Summary **Location: 501 Districtwide** **Date: 6/15/24**

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
REVENUE FROM LOCAL SOURCES:									
011	Borough Appropriation	$ 62,310,148	$ 77,741,806	$ 70,696,614	$ 72,846,459	$ 72,846,459	$ 75,031,853	$ 2,185,394	3%
020	Paid Meals	33,111	20,146	1,061,359	1,323,232	1,067,207	1,546,194	478,987	45%
030	Earnings On Investments	38	-	-	-	-	-	-	-%
040	Facility Use Fees	27,521	55,211	75,088	125,000	70,000	120,885	50,885	73%
046	Other Local Revenue	541,703	347,140	618,744	463,600	525,235	575,789	50,554	10%
049	Accrual Transfer In	1,375,216	1,571,227	1,779,896	1,602,651	1,602,651	1,842,469	239,818	15%
200	Revenue From Other Sources	531,629	385,195	2,885,204	1,921,613	1,871,613	365,596	(1,506,017)	(80%)
	Total Local Source Revenue	**64,819,366**	**80,120,725**	**77,116,905**	**78,282,555**	**77,983,165**	**79,482,786**	**1,499,621**	**2%**
REVENUE FROM STATE SOURCES:									
050	State Foundation Program	173,584,717	172,949,037	173,204,884	169,513,635	169,436,697	165,003,973	(4,432,724)	(3%)
056	Trs On-Behalf Of Revenue	17,841,542	18,654,054	12,218,945	13,870,000	13,870,000	18,670,920	4,800,920	35%
057	Pers On-Behalf-Of Revenue	3,022,315	2,954,311	983,112	1,181,489	1,181,489	1,957,390	775,901	66%
065	Student Transportation	14,567,596	16,258,136	16,530,622	16,646,820	16,297,643	16,224,720	(72,923)	(0%)
090	Other State Revenue	681,444	394,152	8,183,634	24,440,714	12,312,814	27,527,030	15,214,216	124%
	Total State Source Revenue	**209,697,614**	**211,209,690**	**211,121,197**	**225,652,658**	**213,098,643**	**229,384,033**	**16,285,390**	**8%**
REVENUE FROM FEDERAL SOURCES:									
047	E Rate Reimbursement	1,439,606	1,383,259	968,856	635,411	635,411	635,411	-	-%
100	Federal Revenue Direct	829,272	634,566	832,930	695,320	14,885	631,690	616,805	4144%
150	Federal Revenue Thru State	31,039,912	48,429,237	34,832,566	44,201,556	45,727,586	27,094,408	(18,633,178)	(41%)
190	Federal Revenue - Other Intermediate Agencies	27,067	16,069	1,526	-	7,405	-	(7,405)	(100%)
	Total Federal Source Revenue	**33,335,857**	**50,463,131**	**36,635,878**	**45,532,287**	**46,385,287**	**28,361,509**	**(18,023,778)**	**(39%)**
	REVENUE TOTAL	**307,852,837**	**341,793,546**	**324,873,980**	**349,467,500**	**337,467,095**	**337,228,328**	**(238,767)**	**(0%)**
APPROPRIATIONS & TRANSFERS:									
015	Budgeted Use Of Fund Balance	$ 8,301,542	$ -	$ -	$ 11,785,835	$ 23,723,393	$ 20,973,414	$ (2,749,979)	(12%)
250	Transfer From Other Funds	16,279,068	25,712,496	18,361,015	3,563,203	7,370,908	4,144,209	(3,226,699)	(44%)
	Total Appropriations & Transfers	**24,580,610**	**25,712,496**	**18,361,015**	**15,349,038**	**31,094,301**	**25,117,623**	**(5,976,678)**	**(19%)**
GRAND TOTAL		**$ 332,433,447**	**$ 367,506,042**	**$ 343,234,995**	**$ 364,816,538**	**$ 368,561,396**	**$ 362,345,951**	**$ (6,215,445)**	**(2%)**



Fund: All Fund Revenue Summary **Location: 501 Districtwide** **Date: 6/15/24**

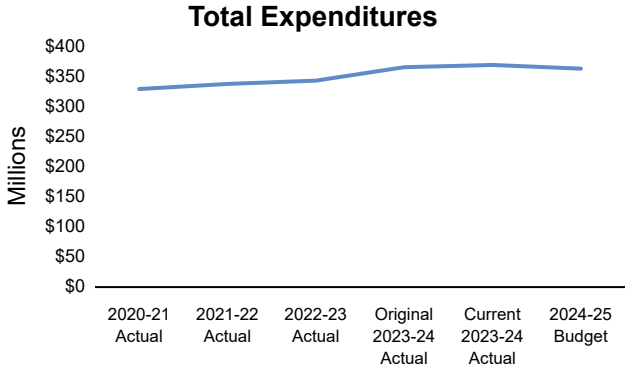
EXPENDITURES SUMMARY

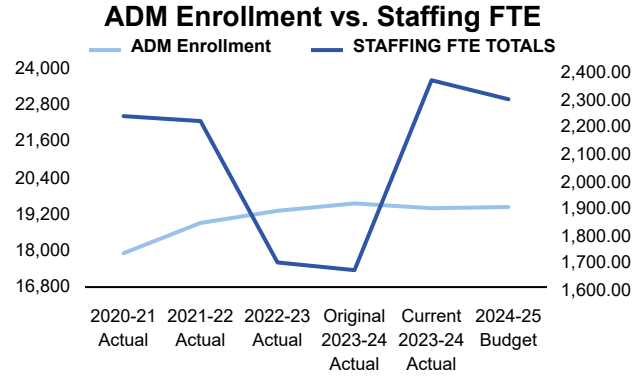
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 108,712,742	$ 109,262,421	$ 111,807,301	$ 123,686,541	$ 120,677,388	$ 121,749,421	1,072,033	1%
320	Non-certificated Salaries	41,990,325	44,085,721	44,769,799	46,618,969	47,985,832	50,584,487	2,598,655	5%
360	Employee Benefits	89,679,090	90,213,247	82,673,260	95,728,571	88,276,190	94,620,955	6,344,765	7%
	Total Personnel	**240,382,157**	**243,561,389**	**239,250,360**	**266,034,081**	**256,939,410**	**266,954,863**	**10,015,453**	**4%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	7,138,224	7,038,335	10,807,731	11,643,293	15,141,159	10,803,815	(4,337,344)	(29%)
420	Staff Travel	235,135	379,747	604,373	755,947	958,214	890,681	(67,533)	(7%)
425	Student Travel	395,877	966,915	1,203,744	979,869	1,527,627	1,276,285	(251,342)	(16%)
430	Utilities	2,139,775	2,144,660	2,308,706	2,383,952	2,576,686	2,433,272	(143,414)	(6%)
435	Energy	5,380,468	5,641,196	5,968,594	6,201,853	6,834,822	6,514,723	(320,099)	(5%)
440	Purchased Services	25,026,524	22,062,043	20,622,877	30,925,864	33,276,236	30,525,625	(2,750,611)	(8%)
445	Insurance & Bond Premiums	1,245,256	4,289,188	4,925,845	5,701,664	5,318,727	6,315,848	997,121	19%
450	Supplies & Materials	22,375,604	19,724,160	21,136,872	29,550,871	30,511,589	25,770,184	(4,741,405)	(16%)
480	Stipends & Tuition (student)	20,000	-	127,258	-	504,719	100,000	(404,719)	(80%)
487	Student Transportation In Lieu	-	-	59,226	5,000	5,000	5,000	-	-%
490	Expenses Not Classified	619,486	1,057,379	1,214,371	1,415,821	1,745,715	1,311,409	(434,306)	(25%)
495	Indirect Cost	(44,999)	(256,417)	(77,239)	42,760	112,145	(305,506)	(417,651)	(372%)
500	Capital Outlay	161,787	-	-	-	-	-	-	-%
510	Equipment Over $5,000	975,500	1,883,177	1,745,713	3,387,362	3,406,546	3,146,366	(260,180)	(8%)
532	Interest On Long Term Debt	231,513	394,457	511,308	362,397	363,718	345,970	(17,748)	(5%)
533	Principal On Long Term Debt	-	1,840,518	2,926,129	1,862,601	1,895,036	2,113,206	218,170	12%
540	Capitalized Outlay	29,700	501,833	200,001	-	-	-	-	-%
		-	1	-	-	-	-	-	-%
	Total Non-Personnel	**65,929,850**	**67,667,192**	**74,285,509**	**95,219,254**	**104,177,939**	**91,246,878**	**(12,931,061)**	**(12%)**
550	Transfer To Other Funds	16,101,683	25,688,862	28,873,151	3,563,203	7,371,008	4,144,210	(3,226,798)	(44%)
560	Transfer To Other Governmental Units	6,000,000	-	-	-	73,039	-	(73,039)	(100%)
		-	1	-	-	-	-	-	-%
TOTAL EXPENDITURES		**$ 328,413,690**	**$ 336,917,444**	**$342,409,020**	**$ 364,816,538**	**$ 368,561,396**	**$362,345,951**	**$ (6,215,445)**	**(2%)**

ADM ENROLLMENT & STAFFING FTE SUMMARY

ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	11.74	11.84	14.05	13.20	11.95	15.00	3.05	26%
Administrator	67.29	64.54	70.72	72.23	70.83	68.45	(2.38)	(3%)
Classroom Teacher	734.31	728.27	778.44	777.47	797.21	749.56	(47.65)	(6%)
SPED Teacher	214.41	214.51	192.19	190.19	185.85	179.85	(6.00)	(3%)
Specialist - School	118.09	97.78	-	-	135.65	133.22	(2.43)	(2%)
Counselor	43.39	50.80	41.75	41.66	42.16	40.79	(1.37)	(3%)
Nurse	36.00	31.50	35.00	33.83	34.20	33.63	(0.57)	(2%)
Specialist - Department	113.33	102.01	114.76	114.69	117.11	119.31	2.20	2%
Total Certificated	**1,338.56**	**1,301.25**	**1,246.91**	**1,243.27**	**1,394.96**	**1,339.81**	**(55.15)**	**(4%)**
NON-CERTIFICATED FTE								
School Board	7.00	7.00	11.00	7.00	7.00	7.00	-	-%
Director	6.00	5.00	9.37	7.37	8.00	7.00	(1.00)	(13%)
Supervisor	38.00	40.88	51.50	59.70	51.41	50.41	(1.00)	(2%)
Instructional Aide	392.91	409.79	-	-	447.91	437.03	(10.88)	(2%)
Support Staff	222.27	230.75	239.39	224.57	221.91	221.69	(0.22)	(0%)
Custodial Staff	105.88	107.63	0.25	0.25	107.00	106.25	(0.75)	(1%)
Specialist - Department	113.08	103.30	128.32	116.32	117.19	116.44	(0.75)	(1%)
Total Non-Certificated	**885.14**	**904.35**	**439.83**	**415.21**	**960.42**	**945.82**	**(14.60)**	**(2%)**
STAFFING FTE TOTALS	**2,223.70**	**2,205.60**	**1,686.74**	**1,658.48**	**2,355.38**	**2,285.63**	**(69.75)**	**(3%)**

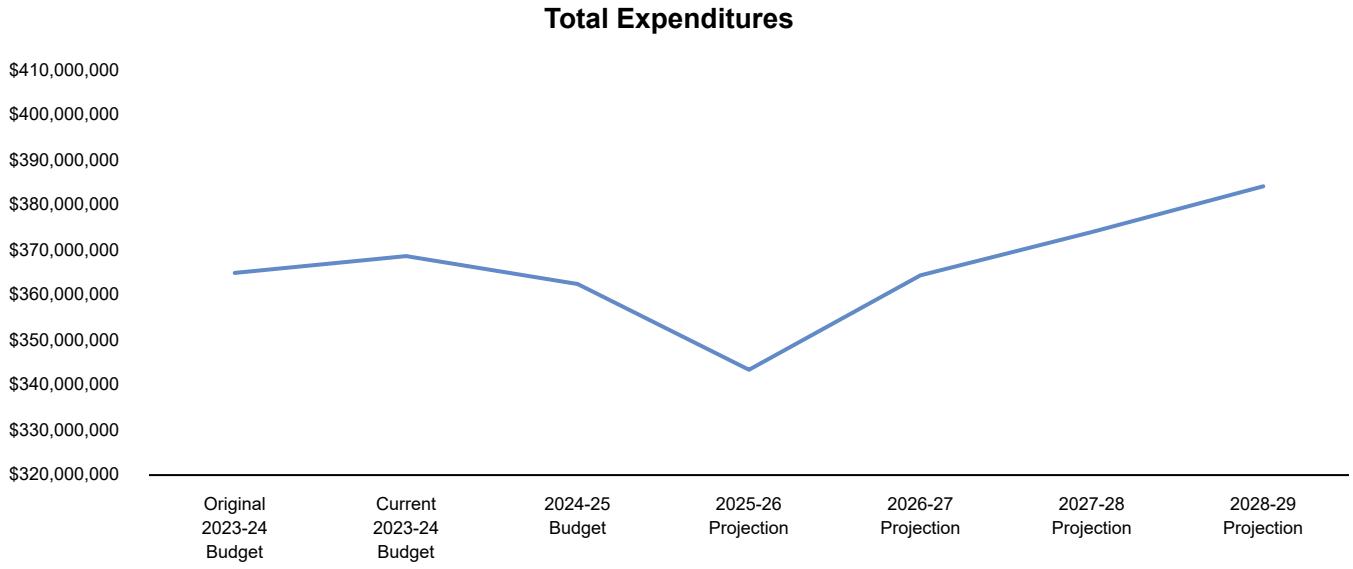
Summary of all Governmental and Proprietary funds included within this document used to fund operations of the District.





Fund: All Funds **Location: Districtwide** **Date: 6/15/24**

		Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 Projection
DIRECT REVENUE								
011	Borough Appropriation	$ 72,846,459	$ 72,846,459	$ 75,031,853	$ 77,282,809	$ 79,601,293	$ 81,989,332	$ 84,449,012
020	Paid Meals	1,323,232	1,067,207	1,546,194	1,577,188	1,608,660	1,640,833	1,673,650
040	Facility Use Fees	125,000	70,000	120,885	120,885	120,885	120,885	120,885
046	Other Local Revenue	463,600	525,235	575,789	423,993	423,993	423,993	423,993
047	E Rate Reimbursement	635,411	635,411	635,411	554,291	554,291	554,291	554,291
049	Accrual Transfer In	1,602,651	1,602,651	1,842,469	2,118,437	2,438,520	2,815,214	3,258,665
050	State Foundation Program	169,513,635	169,436,697	165,003,973	164,188,297	163,351,432	162,469,873	161,547,573
056	Trs On-Behalf Of Revenue	13,870,000	13,870,000	18,670,920	-	-	-	-
057	Pers On-Behalf-Of Revenue	1,181,489	1,181,489	1,957,390	-	-	-	-
065	Student Transportation	16,646,820	16,297,643	16,224,720	17,742,891	17,828,284	17,913,677	18,000,179
090	Other State Revenue	24,440,714	12,312,814	27,527,030	24,697,590	24,775,746	24,856,006	24,935,319
100	Federal Revenue Direct	695,320	14,885	631,690	631,690	631,690	631,690	631,690
150	Federal Revenue Thru State	44,201,556	45,727,586	27,094,408	22,442,043	23,243,665	24,098,956	25,016,561
200	Revenue From Other Sources	1,921,613	1,871,613	365,596	380,733	389,651	398,993	408,774
	Total Direct Revenue	**349,467,500**	**337,467,095**	**337,228,328**	**312,160,847**	**314,968,110**	**317,913,743**	**321,020,592**
APPROPRIATIONS & TRANSFERS								
015	Budgeted Use Of Fund Balance	11,785,766	23,723,328	20,973,414	2,443,567	2,182,652	1,921,069	1,626,350
250	Transfer From Other Funds	3,563,203	7,370,908	4,144,209	5,097,224	5,622,246	6,151,214	6,710,441
	Total Appropriations & Transfers	**15,348,969**	**31,094,236**	**25,117,623**	**7,540,791**	**7,804,898**	**8,072,283**	**8,336,791**
	Total Revenue	**364,816,469**	**368,561,331**	**362,345,951**	**319,701,638**	**322,773,008**	**325,986,026**	**329,357,383**
PERSONNEL EXPENSES								
310	Certificated Salaries	$ 123,686,541	$ 120,677,388	$ 121,749,421	$ 125,478,946	$ 131,154,335	$ 133,221,763	$ 135,322,398
320	Non-certificated Salaries	46,618,969	47,985,832	50,584,487	52,008,174	53,883,502	55,533,698	57,234,060
360	Employee Benefits	95,728,571	88,276,190	94,620,955	77,020,396	87,682,879	90,509,753	93,441,514
	Total Personnel	**266,034,081**	**256,939,410**	**266,954,863**	**254,507,516**	**272,720,716**	**279,265,214**	**285,997,972**
NON-PERSONNEL EXPENSES								
410	Professional & Technical Services	11,643,293	15,141,159	10,803,815	10,031,617	10,014,592	10,001,666	9,985,731
420	Staff Travel	755,947	958,214	890,681	863,298	863,298	863,298	863,298
425	Student Travel	979,869	1,527,627	1,276,285	1,215,133	1,215,133	1,215,133	1,215,133
430	Utilities	2,383,952	2,576,686	2,433,272	2,491,142	2,553,561	2,617,566	2,683,198
435	Energy	6,201,853	6,834,822	6,514,723	6,683,748	6,857,306	7,035,527	7,218,543
440	Purchased Services	30,925,864	33,276,236	30,525,625	26,700,082	27,287,634	27,883,971	28,511,325
445	Insurance & Bond Premiums	5,701,664	5,318,727	6,315,848	7,442,005	8,770,871	10,338,933	12,189,246
450	Supplies & Materials	29,550,871	30,511,589	25,770,184	23,817,595	23,980,066	24,157,434	24,346,644
480	Stipends & Tuition (student)	-	504,719	100,000	100,000	100,000	100,000	100,000
487	Student Transportation In Lieu	5,000	5,000	5,000	5,000	5,000	5,000	5,000
490	Expenses Not Classified	1,415,821	1,745,715	1,311,409	1,299,749	1,299,399	1,299,749	1,299,749
495	Indirect Cost	42,760	112,145	(305,506)	(1,076,019)	(1,075,992)	(1,075,949)	(1,075,712)
510	Equipment Over $5,000	3,387,362	3,406,546	3,146,366	1,605,422	1,605,422	1,605,422	1,605,422
532	Interest On Long Term Debt	362,397	363,718	345,970	334,162	322,354	310,546	298,738
533	Principal On Long Term Debt	1,862,601	1,895,036	2,113,206	2,125,014	2,136,822	2,148,630	2,160,438
	Total Non-Personnel	**95,219,254**	**104,177,939**	**91,246,878**	**83,637,948**	**85,935,466**	**88,506,926**	**91,406,753**
550	Transfer To Other Funds	3,563,203	7,371,008	4,144,210	5,097,224	5,622,246	6,151,214	6,710,441
560	Transfer To Other Governmental Units	-	73,039	-	-	-	-	-
	Total Expenditures	**364,816,538**	**368,561,396**	**362,345,951**	**343,242,688**	**364,278,428**	**373,923,354**	**384,115,166**
FUND TOTAL		$ (69)	$ (65)	$ -	$ (23,541,050)	$ (41,505,420)	$ (47,937,328)	$ (54,757,783)



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. For FY 2025, 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 a decrease in revenue of approximately $0.2 million, or 0% from the current year when excluding appropriations and transfers. This projected decrease is primarily the result of the loss of COVID-19 relief funds as shown in the Federal Revenue Thru State as well as increases in the Required Local Contribution due to significant increases in assessed values of real and personal property within the Borough that impact the State Foundation Program calculations. Historically, the District has been able to bridge budget deficits by utilizing a portion of fund balance. The current FY 2024 budget is projected to utilize $23.7 million from fund balance, while the Adopted FY 2025 budget is balanced with a projected use of $21.0 million in fund balance, the majority of which can be attributed to the absorption of positions that were previously funded through COVID-19 relief funds which are no longer available in FY 2025 and to the Renewal & Replacement and CIP Funds.

Expenditure Projections

Across the governmental funds, total expenditures show a reduction of approximately 1% when excluding transfers between funds. The largest of the projected expenditures are in salaries and employee benefits. In FY 2024 the District finalized negotiated agreements across all bargaining units that included increases to the salary schedules. The agreements for MSEA and CEA were retroactive from FY 2023 through FY 2026, while the agreements for MSPA and MLMA were effective for FY 202 through FY 2027. The largest decrease in FY 2025 is in Supplies & Materials, as the budget in FY 2024 includes the prior year carryover for Student Allotments and charter school available budgets. These amounts are included as a revision year over year after the adoption of the original budget and the completion of the audit from the prior year. Purchased Services and Professional & Technical Services also show large reductions in comparison to FY 2024. As that year included several one-time trainings and professional learning conferences. The FY 2024 budget for transfers to other funds included transfers to the Borough, Student Transportation Fund, Debt Services Fund, CIP Capital Projects Fund, and Renewal and Replacement Fund. The FY 2025 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 2024-2025 (FY 2025), it is estimated that the State of Alaska will contribute 73% of the District's General Fund revenue and the Borough will supply 26%. 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.

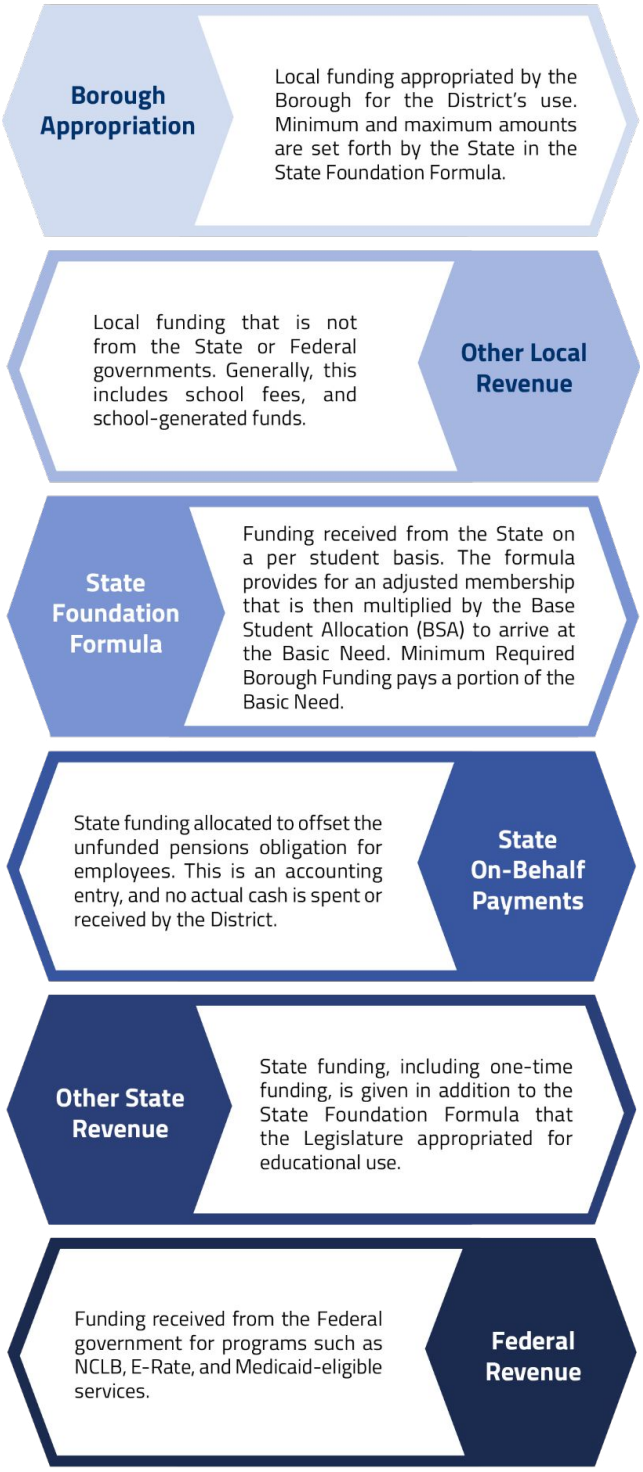
The General Fund budget includes $20.11 million in contributions from the State directly to the Teachers Retirement System (TRS) and the Public Employee Retirement System (PERS) on-behalf of the District. The District records these contributions with an accounting entry that increases both revenues and 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.

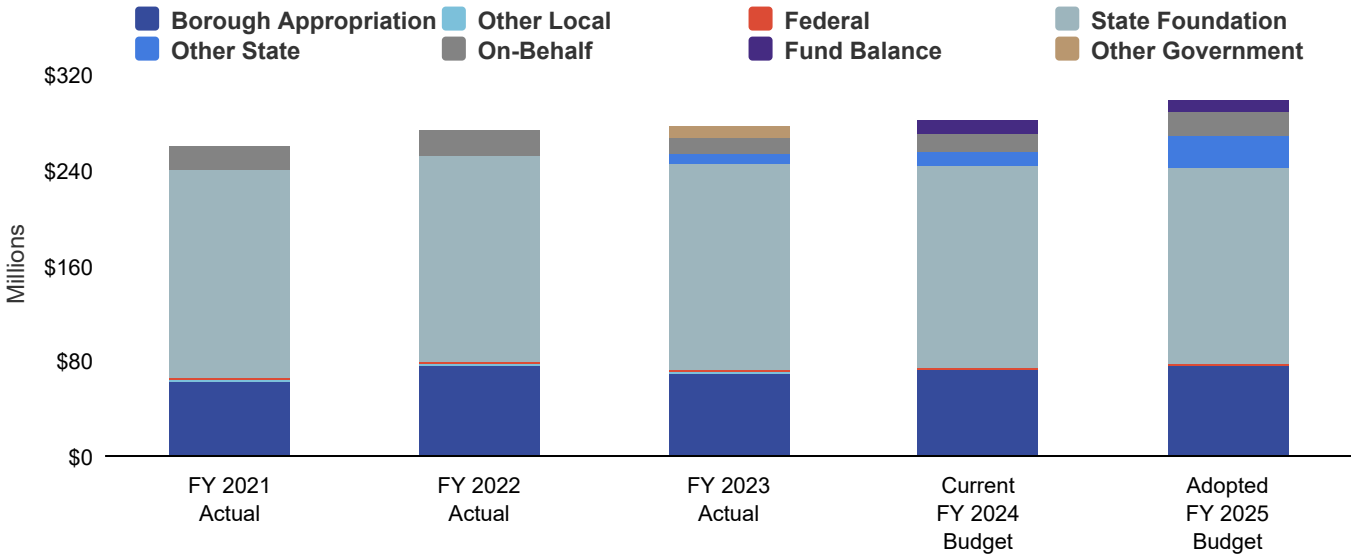
The District's total projected General Fund revenue for the FY 2025 Adopted Budget is $298,210,578. This number represents a 5.6% increase from FY 2024, and a 6.7% increase when excluding the use of fund balance.

Including on-behalf payments, the total General Fund revenue within this Adopted Budget equates to an estimated per ADM funding amount of 14,833. However, the District's estimated per ADM funding amount for the General Fund is 13,770, excluding on-behalf payments, which is a difference of approximately 1,063. When on-behalf payments are excluded, there is an overall increase of 5% 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 2021 Actual	FY 2022 Actual	FY 2023 Actual	Current FY 2024 Budget	Adopted FY2025 Budget
Borough Appropriation	$ 62,310,148	$ 76,091,806	$ 68,929,199	$ 71,389,589	$ 74,881,853
Other Local	1,015,491	661,844	661,661	705,230	786,481
Federal	2,131,705	2,374,165	1,875,657	1,214,433	1,135,411
State Foundation	173,584,717	172,949,037	173,204,884	169,436,697	165,003,973
Other State	64,408	59,289	7,851,670	11,978,777	25,505,212
On-Behalf	20,863,857	21,608,365	13,202,057	15,051,489	20,628,310
Total Revenue	**259,970,325**	**273,744,506**	**265,725,128**	**269,776,215**	**287,941,240**
Fund Balance	-	-	-	12,435,338	10,269,338
Other Government	147,052	40,011	10,500,000	73,039	-
TOTAL	**$ 260,117,377**	**$ 273,784,517**	**$ 276,225,128**	**$ 282,284,592**	**$ 298,210,578**



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 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. HB281 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, 2023. 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 2nd Regular Session of the 33rd Legislature commenced on January 16, 2024, and adjourned on May 15, 2024. 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 early in the session which included other financial support for school districts such as funding for correspondence students and student transportation. This would have been the single largest increase to the BSA in the State's history. However, the Governor vetoed the passed legislation before the changes took effect. The legislature did take a vote to override the Governor's veto but failed to get the required number of votes by one. Fortunately, before the legislature adjourned, they did approve one-time funding for education which included $680 per AADM, which was an increase of $340 above FY 2024, and one-time funding of $180 per student in grades kindergarten through third grade in support of the Alaska Reads Act initiative, as well as an increase in transportation funding of $104 per student. While other increases did not survive the Governor's Veto pen the $680 in one-time funds and transportation funds were funded for FY 2025.

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 2025.

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 grant was fully expended by the end of FY 2024 and will not be available to support ongoing needs in FY 2025.

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 grant was fully expended by the end of FY 202, and will not be available to support ongoing needs in FY 2025.

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 2024

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 + (1.62 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)	19,412.00	Projected Enrollment
	- 3,418.00	Correspondence Projection
	15,994.00	Enrollment Number utilized in the School Size Adjustment

After applying the School Size Adjustment formula to 15,994.00 , the new AADM becomes 18,728.84 .

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 FY2025, as such it is no longer a factor included in the FY2025 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	18,728.84	AADM from Step 1
	x 0.07	District Cost Factor – ISER
	1,311.02	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 20,039.86 . 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	20,039.86	AADM from Step 2
	x 0.20	Special Needs Factor
	4,007.97	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 24,047.83 . 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	24,047.83	AADM from Step 3
	x 0.015	Vocational and Technical Education Factor
	360.72	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 24,408.55 . 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	617.00	Intensive Needs Projection
	x 13.00	Intensive Needs Factor
	8,021.00	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 35,505.75 . 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	3,418.00	Correspondence Projection from Step 1
	x 0.90	Correspondence Factor
	3,076.20	Correspondence Adjustment to be added to the AADM

After adding the Correspondence Factor to the AADM from Step 5, the new AADM becomes 35,505.75 .

This number is the District's total **Adjusted ADM (AADM)** and will be used to represent the District for FY 2025 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	35,505.75	District's Total AADM (Calculated in Steps 1-6)
	x $5,960.00	Base Student Allocation (BSA)
	$211,614,258.00	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:**

$	211,071,436.00	Prior Year ACTUAL Basic Need		$ 17,802,984,994.00	Tax Base (2023)
x	0.45			x 0.00265	Mill Rate Factor
$	94,982,146.00		**OR**	$ **47,177,910.00**	

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	$211,614,258.00	Basic Need (Step 7)
	-$47,177,910.00	Minimum Required Local Contribution (Step 8)
	$164,436,347.00	**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	35,505.75	District's Total AADM (Step 6)
	x $16.00	Quality Schools Funding Factor
	$568,092.00	**Quality Schools Funding Adjustment**

FINAL CALCULATION FOR TOTAL STATE FUNDING:

$164,436,347.00	State Foundation Entitlement (Step 9)
+ $568,092.00	Quality Schools Funding Adjustment (Step 10)
+ $25,500,746.00	Additional State One-Time Funding & PFD Lottery
$190,505,185.00	**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 $95,724,340. The calculations are as follows:

The Greater of:

$	17,802,984,994.00	Tax Base (2023)		$ 211,845,262.00	Basic Need
x	0.002	Mill Rate Factor		x 0.23	23% of Basic Need
$	35,605,970.00		**OR**	$ 48,724,410.00	
				+$ 47,177,910.00	Minimum Required Local
				$ **95,902,320.00**	

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-45%
ADM: 15,994.00
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-8%
Adjustment to ADM: 2,764.58
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-3%
Adjustment to ADM: 1,313.10
District Cost Factor is to compensate for the cost of doing business in districts outside of Anchorage, the State's commerce hub.

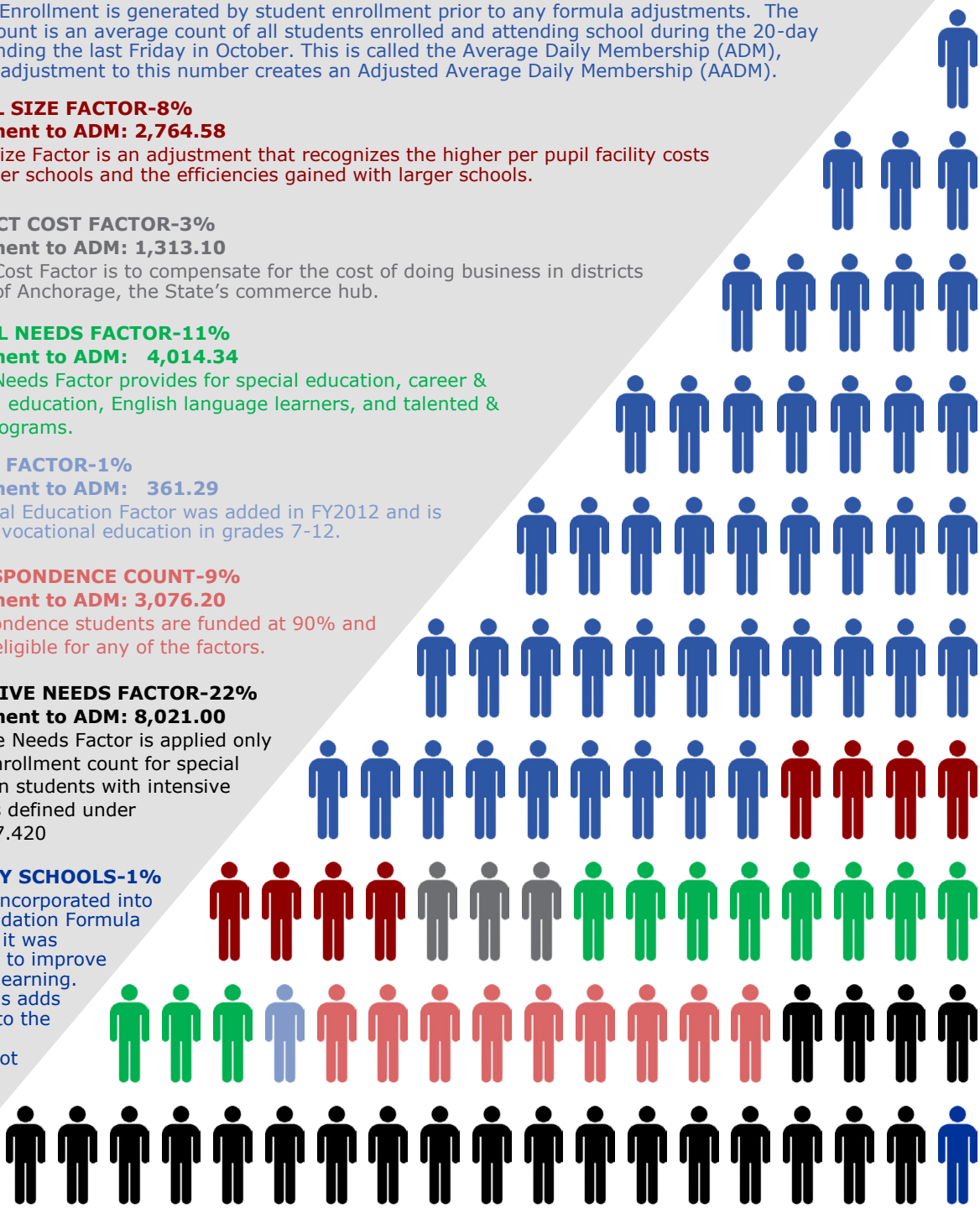
SPECIAL NEEDS FACTOR-11%
Adjustment to ADM: 4,014.34
Special Needs Factor provides for special education, career & technical education, English language learners, and talented & gifted programs.

VOC-ED FACTOR-1%
Adjustment to ADM: 361.29
Vocational Education Factor was added in FY2012 and is used for vocational education in grades 7-12.

CORRESPONDENCE COUNT-9%
Adjustment to ADM: 3,076.20
Correspondence students are funded at 90% and are not eligible for any of the factors.

INTENSIVE NEEDS FACTOR-22%
Adjustment to ADM: 8,021.00
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.



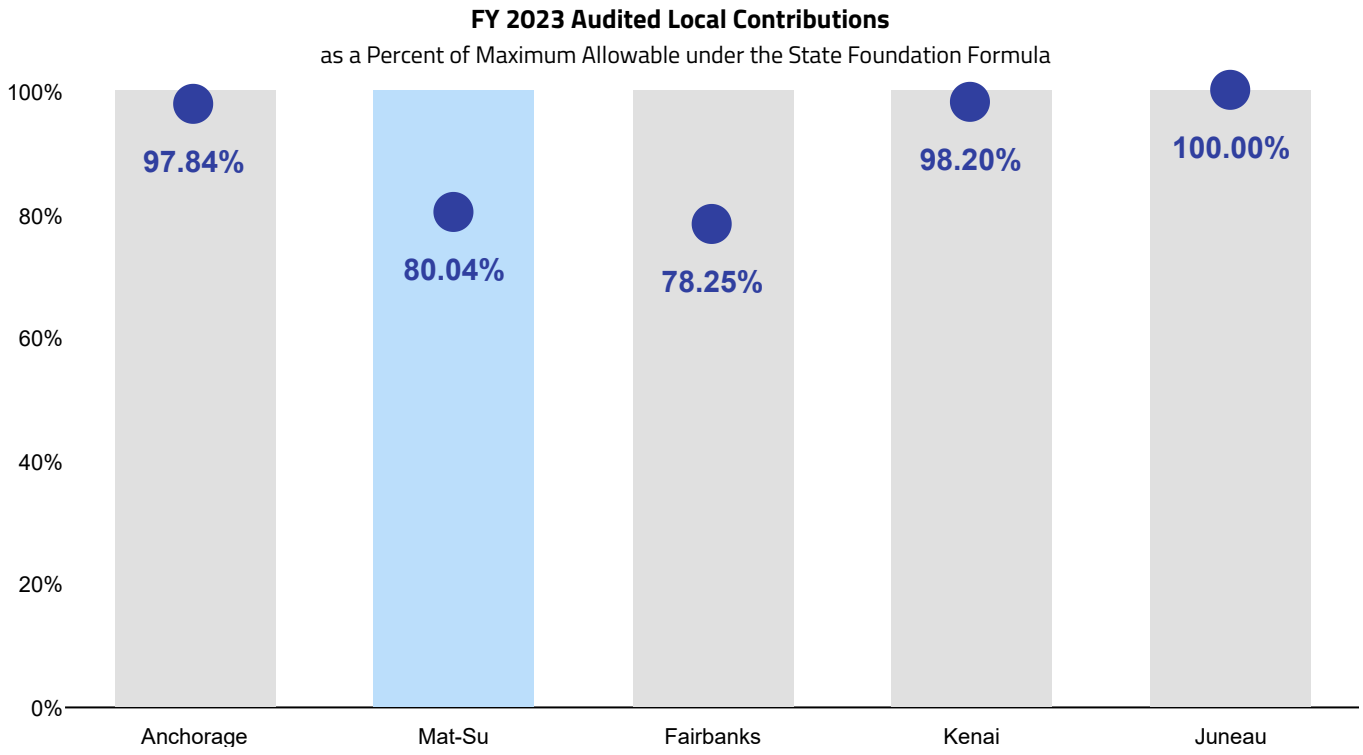
LOCAL REVENUE

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 expired after the FY 2024 budget development process.

With the sunset of Borough Ordinance 18-014, and with the taxable value for the Borough increasing significantly, there was substantial pressure to reduce the tax rate within the Borough to offset this record high increase. On January 17, 2024 the School Board passed resolution 24-001 approving the request for location education funding at a 3% increase over the current appropriation of $72,846,459. On January 30, 2023, in a letter to the Superintendent, the Borough Manager acknowledged the District's request of a 3% increase, totaling $2,185,394, as well as support for an additional allocation within the Borough's capital budget of $2,095,000 to fund six schools' elevator and boiler replacement projects for the District's FY 2024 deferred maintenance list. The District's request was for a total of $75,031,853 of which $150,000 was committed to the Renewal & Replacement 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. The FY 2025 total local appropriation is equal to 78.43% of the maximum allowable, while the amount committed specifically to the General Fund is equal to 78.28% 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 North Star, 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 2023's audited financial statements.



The table below shows a five-year comparison of the millage rates for the Borough for FY 2021 through FY 2025. This includes the amount specified for education and education-related debt service. While the total adopted millage rate for FY 2025 decreased by 1.639 mills (to 8.747) from FY 2021, the allocated millage for the Borough's contribution to education was maintained through FY23 due to the adoption of Borough Ordinance 18-014 in April of 2018, which maintained the local appropriation at 6.3 mills. This ordinance sunset on June 30, 2023. However, due to the taxable value for the Borough increasing significantly, there was substantial pressure to reduce the tax rate within the Borough to offset this record high increase for FY 2024.

	2021	2022	2023	2024	2025
Contribution to Education	6.300	6.302	6.339	5.917	5.355
Voter Approved Net Debt Service for School Bonds	1.858	2.313	1.941	0.658	0.518
Net Debt Service for all other Bonds	0.425	0.477	0.382	0.375	0.390
Borough Operations & Capital	1.803	1.230	1.280	1.951	2.484
Total Area Wide Mill Rate	**10.386**	**10.322**	**9.942**	**8.901**	**8.747**

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 HB287 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 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 a $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-

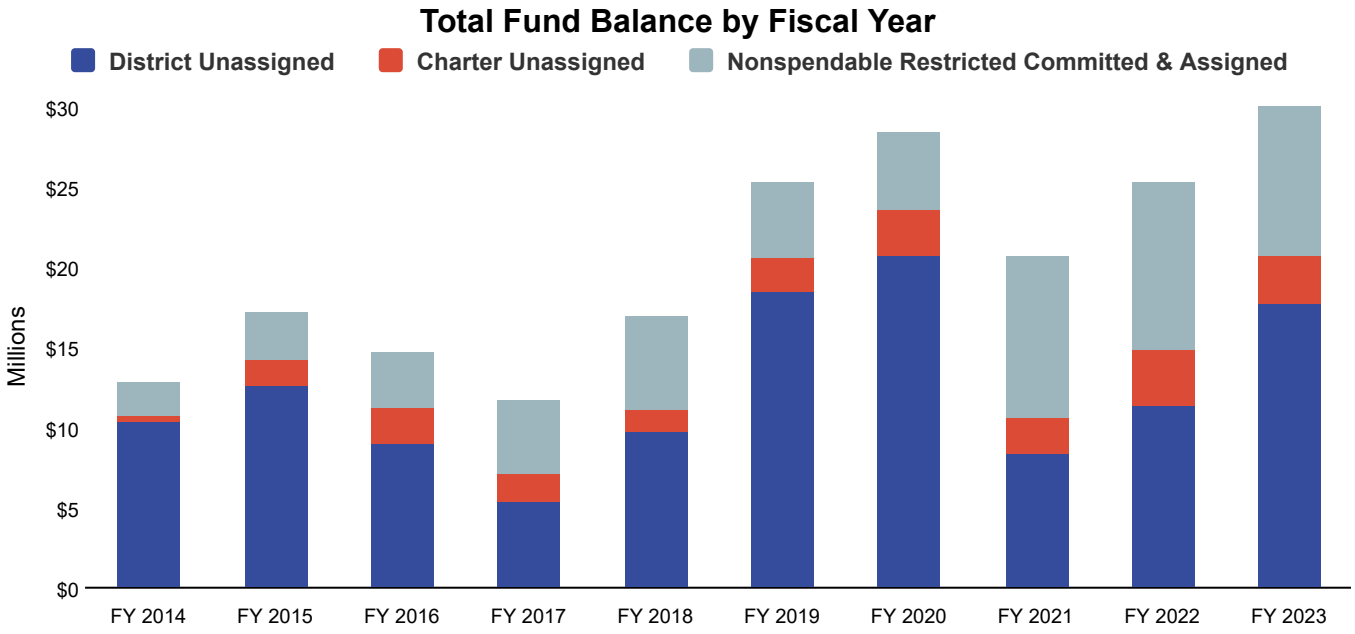
curricular stipends for spring activities, postponement of the adoption of math curriculum and material orders, a delay in the Extended School Year (ESY) program, and reduced spending for student transportation.

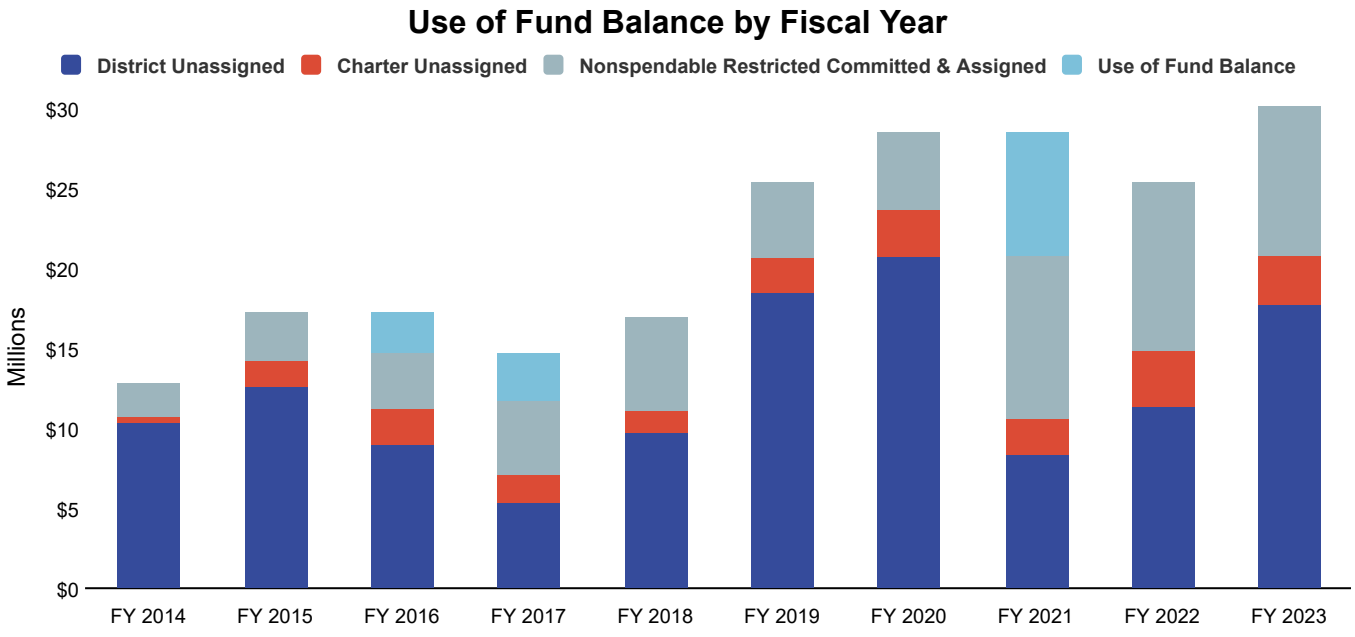
Unassigned fund balance decreased by $12,994,106 million in FY 2021. Although revenues were $2.46 million more than in FY 2020, expenditures were higher by $12.17 million. Furthermore, cash decreased by $16,397,299. A large percentage of this was due to an increase in prepaid items such as curriculum, 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.

While the total use of Fund Balance is budgeted to be $15,921,328, the FY 2025 General Fund Adopted Budget includes the use of $10,269,338 from unassigned fund balance. This is in large part due to the absorption of positions that were previously funded through COVID-19 relief funds which are no longer available in FY 2025. 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 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	-	-
FY 2023	11,481,624	3,045,030	17,730,113	32,256,767	-	-





HISTORIC EXPENDITURE TREND ANALYSIS BY MAJOR OBJECT

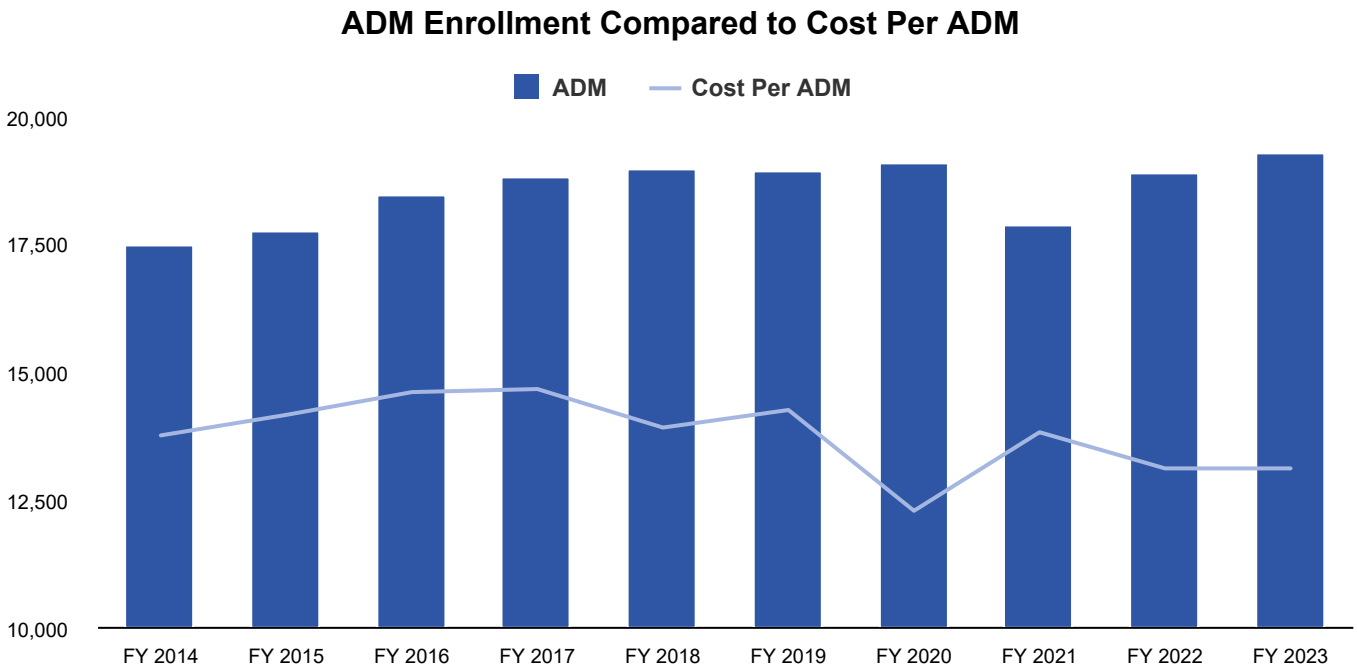
The preparation of the budget for the school year requires the use of estimates and forecasts. Careful analysis of expenditure trends and audited data were also used to aid in the budget process. The following section covers financial trends and highlights the significant cost drivers for the District's General Fund Budget. With the exception of the Change in ADM table, FY 2024 amounts have been excluded from the analysis because the audit for 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 (2014-2023), the District grew by approximately 1,809 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.

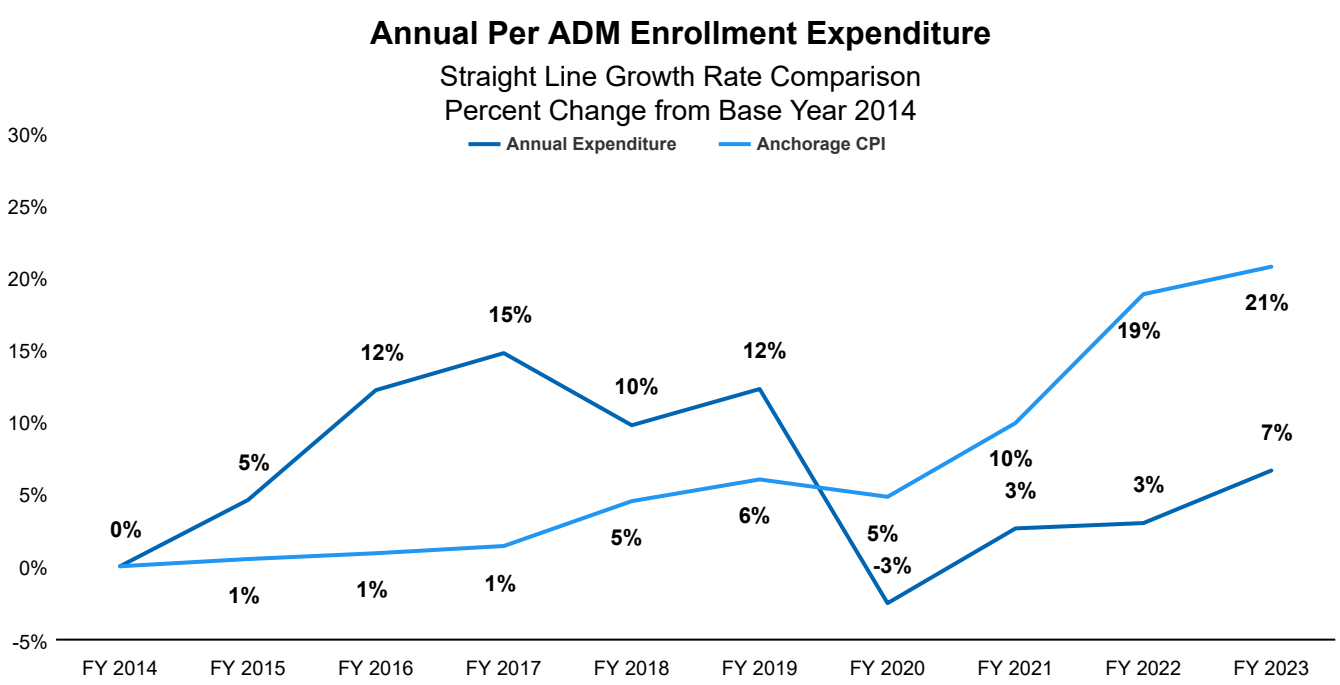
This allows the District to identify cost drivers with greater accuracy. Please note that spending freezes for all non-essential purchases were implemented toward the ends of each FY 2017, FY 2018, and FY 2019, which resulted in reduced expenditures for those years. FY 2020 saw the onset of the COVID-19 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 2021 through FY 2023 saw the continuation of mitigations for COVID-19, which also had significant impact on the District's 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 2014	17,477	-
FY 2015	17,757	280
FY 2016	18,465	988
FY 2017	18,809	1,332
FY 2018	18,968	1,491
FY 2019	18,932	1,455
FY 2020	19,080	1,603
FY 2021	17,885	408
FY 2022	18,886	1,409
FY 2023	19,286	1,809
FY 2024	19,372	1,895



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. This effect especially becomes apparent when looking at totals after 2021 as inflation increased significantly during the pandemic, with the CPI increasing by rates that exceed those seen during the 2008 crisis.



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.

Average Daily Membership (ADM)	17,477	17,757	18,465	18,809	18,968
Straight Line Growth from Base	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Total General Fund Expenditures	281,351,715	505,096,292	287,470,258	291,946,381	279,166,469
On-Behalf Payments	41,046,226	253,789,647	17,920,091	16,242,978	15,444,055
Net Total Expenditures	**240,305,489**	**251,306,645**	**269,550,167**	**275,703,403**	**263,722,414**
Total Change from Base Year (FY 2014)	-	223,744,577	6,118,543	10,594,666	(2,185,246)
Percent Total Change from Base Year	-%	79.52%	2.17%	3.77%	(0.78%)
Net Expenditures Per ADM	**13,750.20**	**14,152.19**	**14,598.22**	**14,658.03**	**13,903.21**
Net Percent Change from Base Year	**-%**	**4.58%**	**12.17%**	**14.73%**	**9.74%**

HISTORIC EXPENDITURE COMPARISON BY MAJOR OBJECT *

Annual Expenditures		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
310	Certificated Salaries	85,743,900	90,726,667	94,248,108	96,964,222	94,041,894
320	Non-Certificated Salaries	30,508,284	32,094,407	34,287,629	36,593,389	33,808,679
360	Employee Benefits	50,441,380	52,500,607	55,763,451	60,659,406	59,051,676
410	Professional & Technical Services	2,012,898	2,538,623	2,746,120	3,038,424	3,771,543
420	Staff Travel	602,347	745,110	506,556	608,819	409,176
425	Student Travel	482,910	600,368	668,019	809,404	730,915
430	Utility Services	1,583,999	1,924,505	2,331,037	2,654,170	2,698,936
435	Energy	4,312,587	5,159,703	5,370,293	5,868,236	5,992,982
440	Other Purchased Services	7,625,052	7,582,491	9,692,552	9,280,942	6,711,428
445	Insurance & Bonds Premiums	1,624,642	1,811,022	2,309,223	1,893,839	1,993,037
450	Supplies, Materials and Media	11,399,298	11,974,974	13,011,505	10,093,810	10,460,900
510	Equipment & Capital Outlay	161,674	456,119	1,192,977	1,017,343	822,426
532	Interest on Long-Term Debt	-	-	-	-	-
533	Principal on Long-Term Debt	-	-	-	-	-
		$ 196,498,971	$196,799,567	$222,127,470	$229,482,004	$220,493,592

Per ADM Expenditures		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
310	Certificated Salaries	4,906	5,109	5,104	5,155	4,958
320	Non-Certificated Salaries	1,746	1,807	1,857	1,946	1,782
360	Employee Benefits	2,886	2,957	3,020	3,225	3,113
410	Professional & Technical Services	115	143	149	162	199
420	Staff Travel	34	42	27	32	22
425	Student Travel	28	34	36	43	39
430	Utility Services	91	108	126	141	142
435	Energy	247	291	291	312	316
440	Other Purchased Services	436	427	525	493	354
445	Insurance & Bonds Premiums	93	102	125	101	105
450	Supplies, Materials and Media	652	674	705	537	551
510	Equipment & Capital Outlay	9	26	65	54	43
532	Interest on Long-Term Debt	-	-	-	-	-
533	Principal on Long-Term Debt	-	-	-	-	-
		$ 11,244	$ 11,720	$ 12,030	$ 12,201	$ 11,624

Per ADM Expenditures		FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
310	Certificated Salaries	-%	4.14%	4.04%	5.07%	1.05%
320	Non-Certificated Salaries	-%	3.53%	6.37%	11.45%	2.10%
360	Employee Benefits	-%	2.44%	4.64%	11.74%	7.86%
410	Professional & Technical Services	-%	24.12%	29.13%	40.25%	72.63%
420	Staff Travel	-%	21.74%	(20.40%)	(6.09%)	(37.41%)
425	Student Travel	-%	22.36%	30.93%	55.74%	39.45%
430	Utility Services	-%	19.57%	39.29%	55.69%	56.99%
435	Energy	-%	17.75%	17.86%	26.43%	28.03%
440	Other Purchased Services	-%	(2.13%)	20.31%	13.09%	(18.90%)
445	Insurance & Bonds Premiums	-%	9.71%	34.53%	8.31%	13.03%
450	Supplies, Materials and Media	-%	3.39%	8.03%	(17.73%)	(15.45%)
510	Equipment & Capital Outlay	-%	177.66%	598.40%	484.68%	368.68%
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)	18,932	19,080	17,885	18,866	19,286
Straight Line Growth from Base	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Total General Fund Expenditures	287,915,181	254,407,848	267,455,290	269,088,416	269,405,727
On-Behalf Payments	18,175,456	20,227,432	20,863,857	21,608,365	13,202,057
Net Total Expenditures	**269,739,725**	**234,180,416**	**246,591,433**	**247,480,051**	**256,203,670**
Total Change from Base Year (FY 2013)	6,563,466	(26,943,867)	(13,896,425)	(12,263,299)	(11,945,988)
Percent Total Change from Base Year	2.33%	(9.58%)	(4.94%)	(4.36%)	(4.25%)
Net Expenditures Per ADM	**14,247.97**	**12,273.45**	**13,787.51**	**13,117.66**	**13,284.10**
Net Percent Change from Base Year	**12.25%**	**(2.55%)**	**2.62%**	**2.99%**	**6.62%**

HISTORIC EXPENDITURE COMPARISON BY MAJOR OBJECT *

Annual Expenditures		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
310	Certificated Salaries	95,792,736	95,705,956	101,862,166	93,522,231	99,661,795
320	Non-Certificated Salaries	34,343,454	35,231,590	35,666,416	37,031,691	37,620,303
360	Employee Benefits	58,291,211	59,341,328	62,655,006	58,365,174	60,758,082
410	Professional & Technical Services	4,955,943	5,053,726	5,925,058	5,714,079	7,517,552
420	Staff Travel	500,218	326,339	225,235	268,933	488,000
425	Student Travel	889,474	817,887	294,598	883,620	1,142,854
430	Utility Services	3,003,068	3,091,347	2,093,518	2,128,390	2,284,171
435	Energy	5,526,341	5,224,492	5,150,148	5,410,655	5,731,102
440	Other Purchased Services	5,806,301	5,947,502	5,363,955	3,351,193	3,455,778
445	Insurance & Bonds Premiums	1,773,430	2,291,281	2,671,379	2,987,139	3,466,623
450	Supplies, Materials and Media	9,572,637	9,260,280	12,219,635	10,307,329	12,120,359
510	Equipment & Capital Outlay	1,002,902	1,154,229	762,307	1,491,745	893,027
532	Interest on Long-Term Debt	-	-	-	187,478	291,426
533	Principal on Long-Term Debt	-	-	-	1,654,197	2,735,920
		$221,457,715	**$223,445,957**	**$234,889,421**	**$221,462,179**	**$235,139,646**

Per ADM Expenditures		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
310	Certificated Salaries	5,060	5,016	5,695	4,957	5,167
320	Non-Certificated Salaries	1,814	1,846	1,994	1,963	1,951
360	Employee Benefits	3,079	3,110	3,503	3,094	3,150
410	Professional & Technical Services	262	265	331	303	390
420	Staff Travel	26	17	13	14	25
425	Student Travel	47	43	16	47	59
430	Utility Services	159	162	117	113	118
435	Energy	292	274	288	287	297
440	Other Purchased Services	307	312	300	178	179
445	Insurance & Bonds Premiums	94	120	149	158	180
450	Supplies, Materials and Media	506	485	683	546	628
510	Equipment & Capital Outlay	53	60	43	79	46
532	Interest on Long-Term Debt	-	-	-	10	15
533	Principal on Long-Term Debt	-	-	-	88	142
		$ 11,698	**$ 11,711**	**$ 13,133**	**$ 11,739**	**$ 12,192**

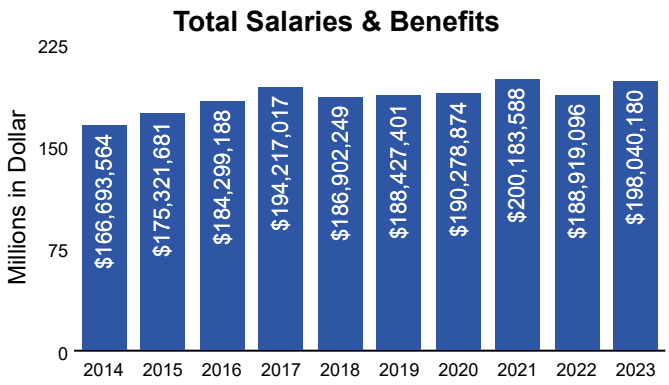
Per ADM Expenditures		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
310	Certificated Salaries	3.13%	2.24%	16.08%	1.04%	5.32%
320	Non-Certificated Salaries	3.92%	5.78%	14.24%	12.44%	11.74%
360	Employee Benefits	6.68%	7.76%	21.38%	7.19%	9.15%
410	Professional & Technical Services	127.28%	129.96%	187.63%	162.96%	238.42%
420	Staff Travel	(23.34%)	(50.38%)	(63.46%)	(58.64%)	(26.59%)
425	Student Travel	70.03%	55.13%	(40.39%)	69.50%	114.45%
430	Utility Services	75.01%	78.76%	29.15%	24.47%	30.67%
435	Energy	18.29%	10.96%	16.69%	16.22%	20.42%
440	Other Purchased Services	(29.71%)	(28.56%)	(31.26%)	(59.29%)	(58.93%)
445	Insurance & Bonds Premiums	0.77%	29.18%	60.67%	70.32%	93.35%
450	Supplies, Materials and Media	(22.48%)	(25.59%)	4.75%	(16.24%)	(3.65%)
510	Equipment & Capital Outlay	472.64%	553.92%	360.74%	754.72%	400.53%
532	Interest on Long-Term Debt	-%	-%	-%	-%	-%
533	Principal on Long-Term Debt	-%	-%	-%	-%	-%

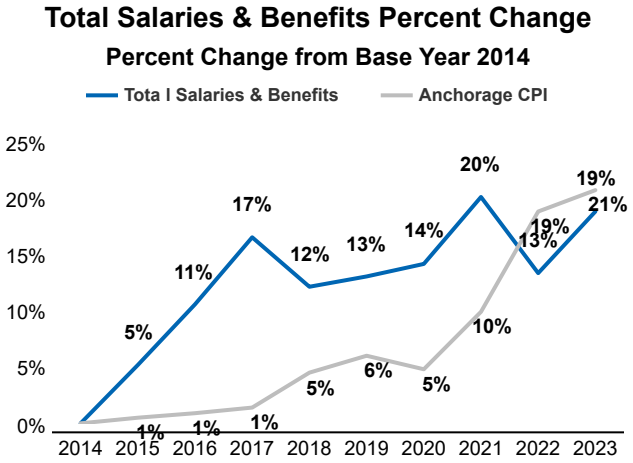
This object level comparison is only for the major expenditure objects within the General Fund. As such it does not include a complete view of total expenditures.

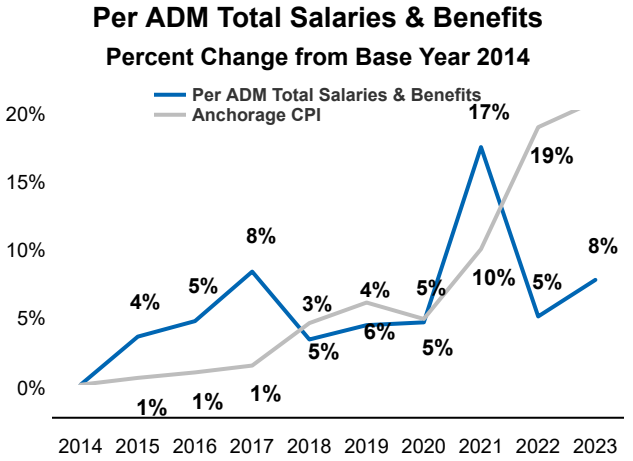
Salaries & Benefits

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 19%. However, when analyzed on a per-ADM basis, the total increase is 8%, 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





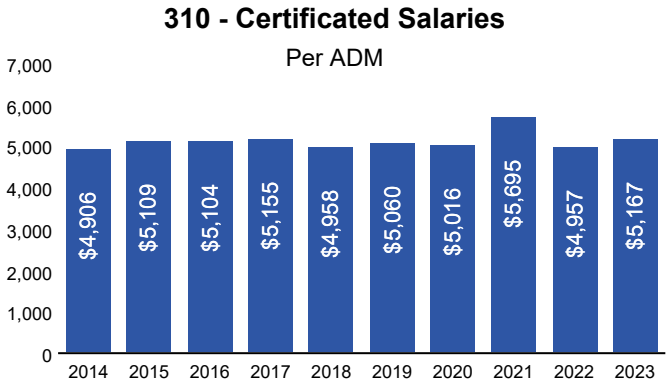


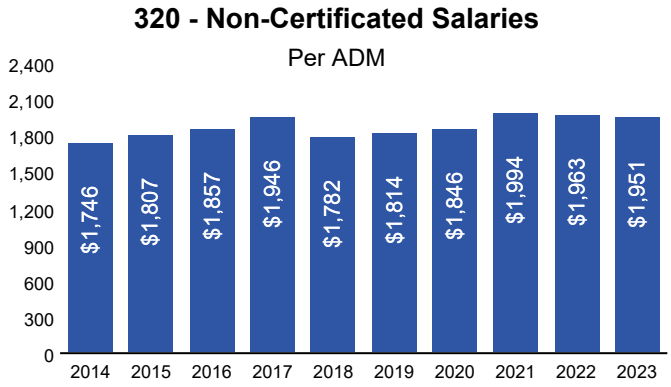
After salaries, the second largest contributor to the increase in expenditures is employee benefits. These expenditures have increased by a total of 20%, or by 9% on a per ADM basis over the last ten years. District health insurance premiums have increased by 37% since FY 2014. The District has tried 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, for the negotiated agreements from FY 2020 through FY 2023, the cap was removed. In FY 2022 the District moved to a High Deductible Health Plan (HDHP) for the Mat-Su Principals Association (MSPA), Mid-Level Management Association (MLMA), and executive employees in order to help mitigate these costs. In FY 2024 the District migrated all eligible employees to the new health insurance provider with access to either a mimic plan or a HDHP.

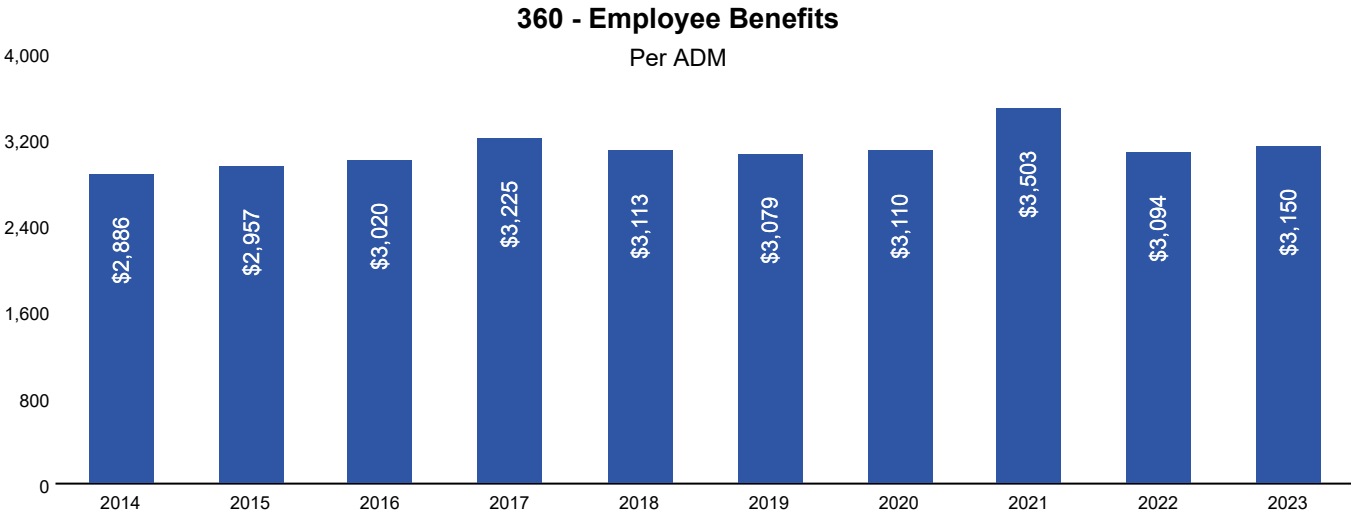
During FY 2024 agreements were reached with MSPA and MLMA for FY 2025 through FY 2027 that includes a 3% salary increase. Prior to that, the District finalized negotiations with the Classified Employees Association (CEA) and the Mat-Su

Education Association (MSEA). Both of these agreements covered FY 2024 through FY 2026. The agreements also included a 3% annual increase to their respective salary schedules, and for MSEA, the addition of two new columns on the salary schedule to be implemented in FY 2025. The agreements for CEA and MSEA include provisions related to the available health insurance plan options and specify a fixed employee premium amount for both plans in FY 2024 and FY 2025. With this change, all employee groups are once again utilizing just one insurance carrier. The District is also making significant contributions to Health Savings Accounts (HSAs) to eligible employees to help offset the burden of a high deductible health plan option. The District has included an alternative matching contribution to the employee's supplemental retirement accounts for MSPA, MLMA, and executive employees who choose not to take the HDHP, or who are ineligible for that plan. MSEA, MSPA, MLMA and executive employees also have an optional matching contribution up to 1% of the employee's annual salary into their supplemental retirement account.

These new agreements will have a significant impact on the budget when looked at as a total. However, these expenditures 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 9% within this 10-year time frame and increased by more than $264 per ADM from FY 2014 to FY 2023.



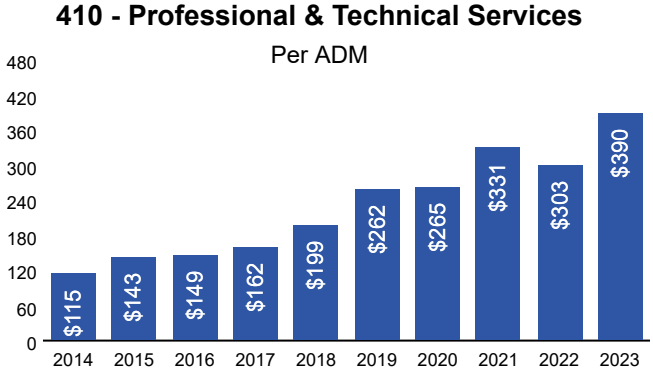




Professional and Technical Services

Professional and technical services include:

- Audits
- Legal Fees
- Presenters and Consultants
- Contracts related to Educational Programs
- Contracts for Related Service Providers

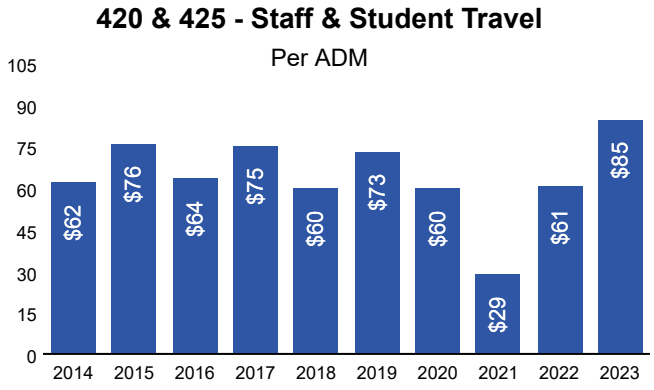


- Teletherapy
- Occupational Therapist
- Physical Therapist
- Sign Language Interpreter
- Speech Language Pathologist
- Other Service-Related Contracts

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. In FY 2022 the District was able to return to full bussing and travel status, however there were nationwide driver shortages post pandemic. This resulted in the increased need for the more expensive option of charter bussing for student activities. Staff and student travel includes:

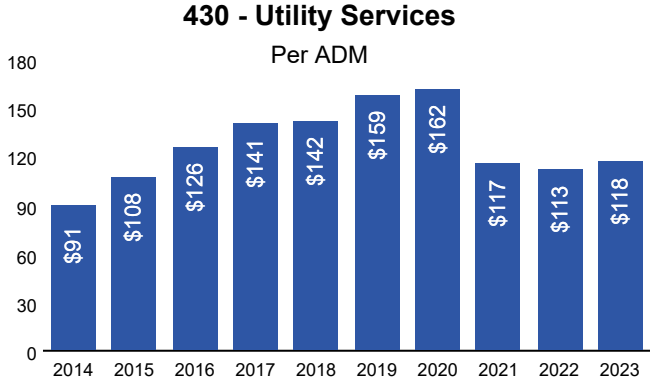
- Contractual Mileage Reimbursements
- District-Wide Itinerant Job Consolidation
- Staff and Student Travel
  - Co-Curricular Travel
  - State Competitions
  - National Competitions
  - Large Student Trips

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 eight years. Due to this reduction and the halt in all District travel, staff travel on a per ADM basis has been reduced by 27%, or $9 from the FY 2014 base year.

Utility Services

Utility services include:

- Communications
- Water & Sewer
- Garbage



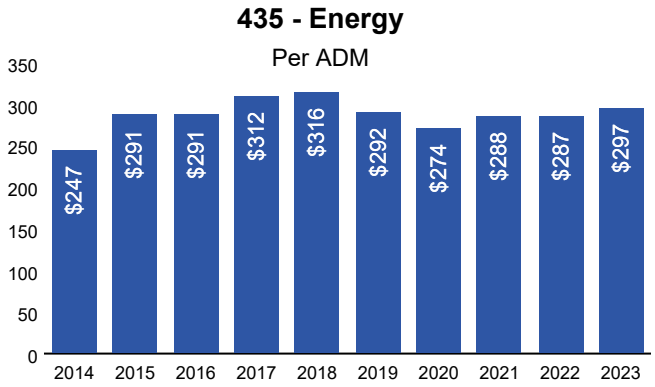
The largest component within utility services is communications. This includes costs to increase the District's network infrastructure. The District has worked to install fiber optics in most schools for increased internet

speeds and bandwidth. This improvement supports online learning and enhanced 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 2020 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 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 $1.42 million dollars ($50 per ADM).

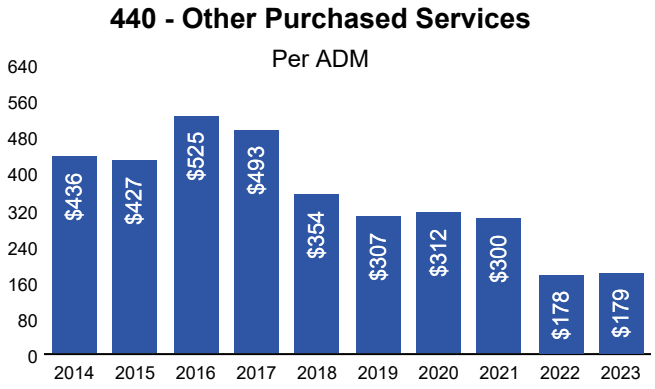


However, when looked at per ADM, the total for this object has decreased by 20%. Cost containment measures include centralized and automated controls for both heat and lights at each facility as well as moving to LED lighting sources when possible. The main factors affecting these objects are:

- 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:

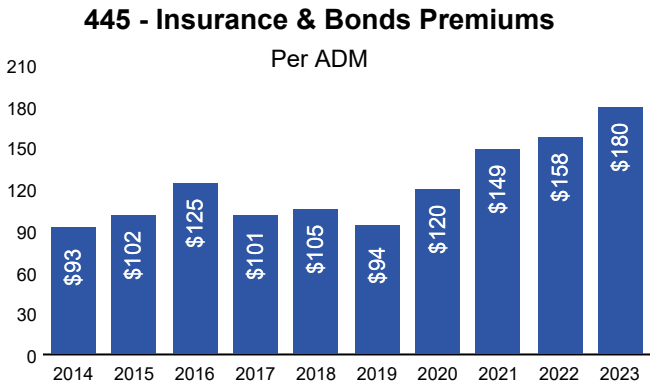
- Advertising Contracts
- Document Services Contracts
- Security Officers
- Service Agreements

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 continues to see increases to this expenditure type.

Insurance and bond premiums are driven by:

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

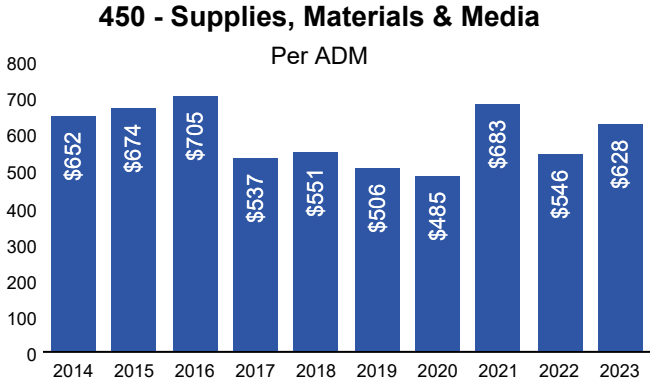


Supplies and Materials

The District utilizes enrollment metrics as a basis to equitably allocate non-personnel 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.

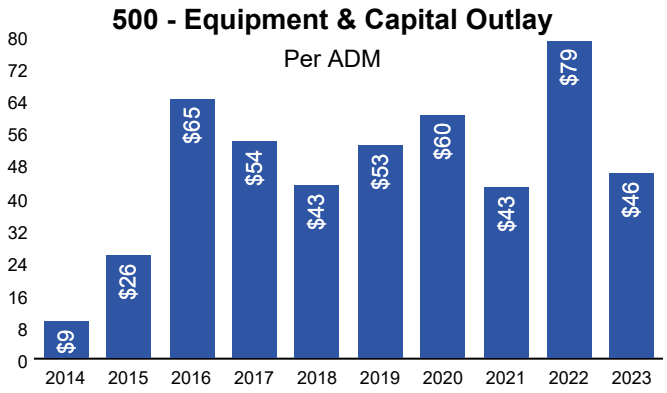
FY 2017, FY 2018, and FY 2019 also included year-end spending freezes which greatly impacted the amount spent in this area. The lack of a spending freeze, and a large curriculum purchase in FY 2021 both contributed to the large jump seen in that year. Supplies and materials include:

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



Equipment and Capital Outlay

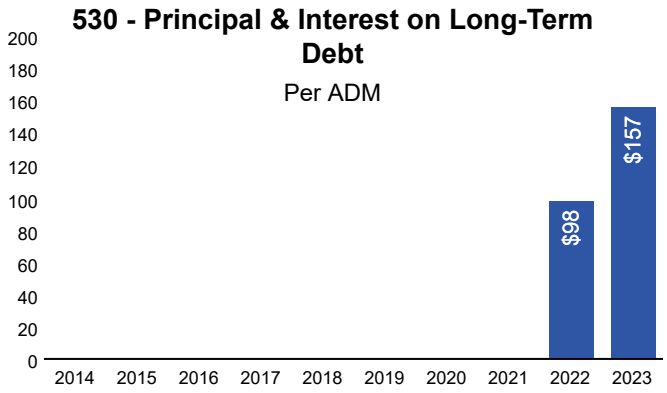
Equipment includes any tools or equipment $5,000 and greater. Capital outlays include facility upgrades, systems software, or land acquisition costs of at least $25,000. In FY 2016, FY 2017, and FY 2018, the District worked with the Borough and Twindly Bridge Charter to purchase the building site where 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.



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 and the tax base have an annual increase of 1.5% from FY 2026-FY 2029.
  - $150,000 is allocated to the Renewal and Replacement Fund.
- Base Student Allocation (BSA) maintained at $5,960, with no increase from FY 2026-FY 2029.
- No State one-time funds.
- All other revenues are maintained with no change.

Scenario B - Moderate

- Borough funding and the tax base have an annual increase of 3.5% from FY 2026-FY 2029.
  - $150,000 is allocated to the Renewal and Replacement Fund.
- Base Student Allocation (BSA) maintained at $5,960, with no increase from FY 2026-FY 2029.
- State one-time funds maintained at $680 per AADM.
- All other revenues are maintained with no change.

Scenario C – Optimistic

- Borough funding and the tax base have an annual increase of 5% from FY 2026-FY 2029.
  - $150,000 is allocated to the Renewal and Replacement Fund.
- Base Student Allocation (BSA) increases by $680 to $6,640 with an additional annual increase of 3% (5-year average increase of the Alaska CPI) FY 2026-FY 2029.
- 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

Regular Salary Schedule Movement

- In FY 2026, salary schedules increase according to the negotiated agreement for each employee group as outlined below:
  - MLMA, and MSPA increased by 3% annually through FY 2027.
  - MSEA and CEA increased by 3% annually through FY 2026.
  - All other employee groups are maintained with no increase.

- Salary schedules are maintained according to the negotiated agreement for each employee group with no increase to the schedules after the dates listed above.
- Total certificated salaries increase by 4.6% annually for regular movement on the salary schedule.
- Total non-certificated salaries increase by 3.5% annually for regular movement on the salary schedule.

Benefits

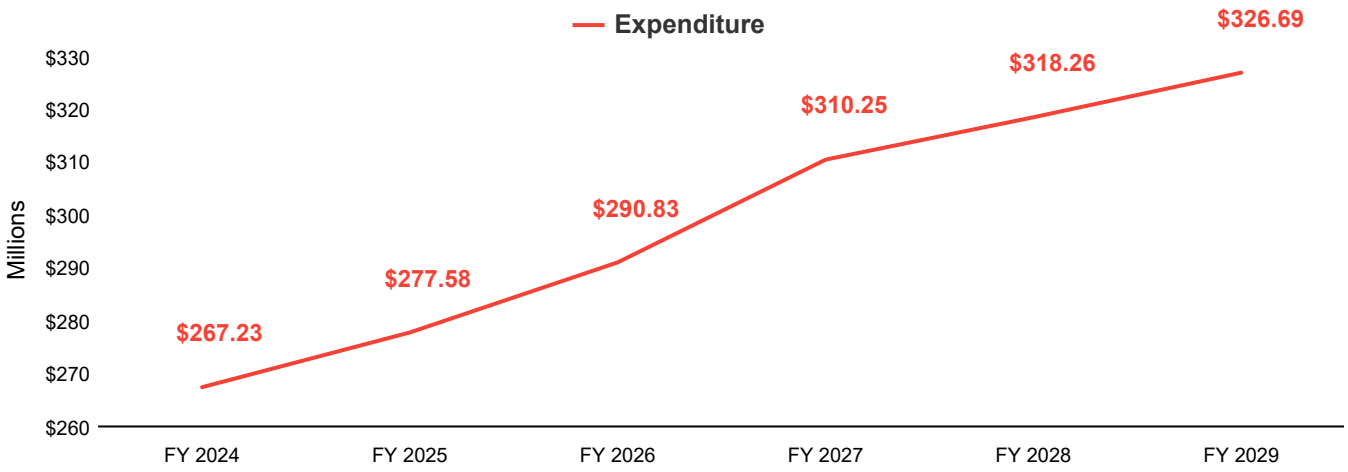
- District portion of health insurance increases at an annual rate of 4%.
- All other deduction factors are maintained with any increase due to an increase in salary factors.
- Includes a reserve of 1% of total compensation and benefits, which was then adjusted for vacancies, attrition, leave without 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 increase by 2.5% and applied to the annual average use from FY 2022-FY 2023.
- Property and liability insurance increases at an annual rate of 18.0%.
- 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.

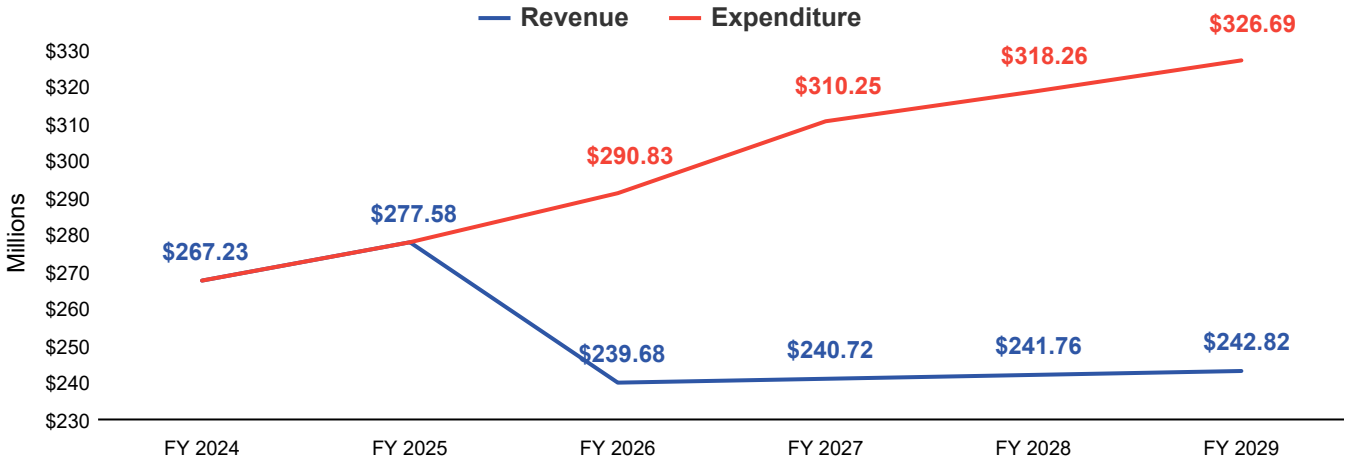
The tables on the following pages represent the scenarios as outlined for the General Fund through FY 2029. They include the FY 2024 Revised Budget with five years of projections. Long-term forecasts for the other funds within this document are included in the fund summaries.

General Fund Long-Term Forecast: Expenditure Summary



		FY 2024 Revised Budget	FY 2025 Adopted Budget	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection
Personnel							
310	Certificated Salaries	$ 103,660,422	$ 116,628,305	$ 121,941,702	$ 127,581,008	$ 129,622,304	$ 131,696,261
320	Non-certificated Salaries	39,686,106	41,223,453	43,564,238	45,087,607	46,503,708	47,964,352
360	Employee Benefits	62,741,992	67,249,354	71,255,964	81,742,291	84,341,846	87,032,686
	Total Personnel	**$206,088,520**	**$225,101,112**	**$236,761,904**	**$254,410,906**	**$260,467,858**	**$266,693,299**
Non-Personnel							
410	Professional & Technical Services	12,330,856	8,731,120	8,731,120	8,731,120	8,731,120	8,731,120
420	Staff Travel	732,485	714,401	714,401	714,401	714,401	714,401
425	Student Travel	1,219,657	1,009,485	1,009,485	1,009,485	1,009,485	1,009,485
430	Utilities	2,549,786	2,396,131	2,456,035	2,517,436	2,580,372	2,644,882
435	Energy	6,519,082	6,268,447	6,425,158	6,585,787	6,750,432	6,919,193
440	Purchased Services	5,149,865	4,499,547	4,499,551	4,499,551	4,499,551	4,499,551
445	Insurance & Bond Premiums	4,038,264	4,785,308	5,646,663	6,663,062	7,862,413	9,277,647
450	Supplies & Materials	18,330,110	16,170,618	16,170,619	16,170,619	16,170,619	16,170,619
480	Stipends & Tuition (student)	504,719	100,000	100,000	100,000	100,000	100,000
487	Student Transportation In Lieu	-	-	-	-	-	-
490	Expenses Not Classified	1,633,948	1,257,177	1,257,177	1,257,177	1,257,177	1,257,177
495	Indirect Cost	(1,937,106)	(810,366)	(1,251,812)	(1,251,812)	(1,251,812)	(1,251,812)
500	Capital Outlay	-	-	-	-	-	-
510	Equipment Over $5,000	990,313	1,149,500	1,149,500	1,149,500	1,149,500	1,149,500
520	Land Expense	-	-	-	-	-	-
532	Interest On Long Term Debt	143,836	184,059	184,059	184,059	184,059	184,059
533	Principal On Long Term Debt	1,721,618	1,881,517	1,881,517	1,881,517	1,881,517	1,881,517
540	Capitalized Outlay	-	-	-	-	-	-
	Total Non-Personnel	**$ 53,927,433**	**$ 48,336,944**	**$ 48,973,473**	**$ 50,211,902**	**$ 51,638,834**	**$ 53,287,339**
Total Expenses		**$260,015,953**	**$273,438,056**	**$285,735,377**	**$304,622,808**	**$312,106,692**	**$319,980,638**
550	Transfer To Other Funds	7,144,111	4,144,210	5,097,224	5,622,246	6,151,214	6,710,441
560	Transfer To Other Governmental Units	73,039	-	-	-	-	-
Grand Total		**$267,233,103**	**$277,582,266**	**$290,832,601**	**$310,245,054**	**$318,257,906**	**$326,691,079**

General Fund Long-Term Forecast: Scenario A - Pessimistic

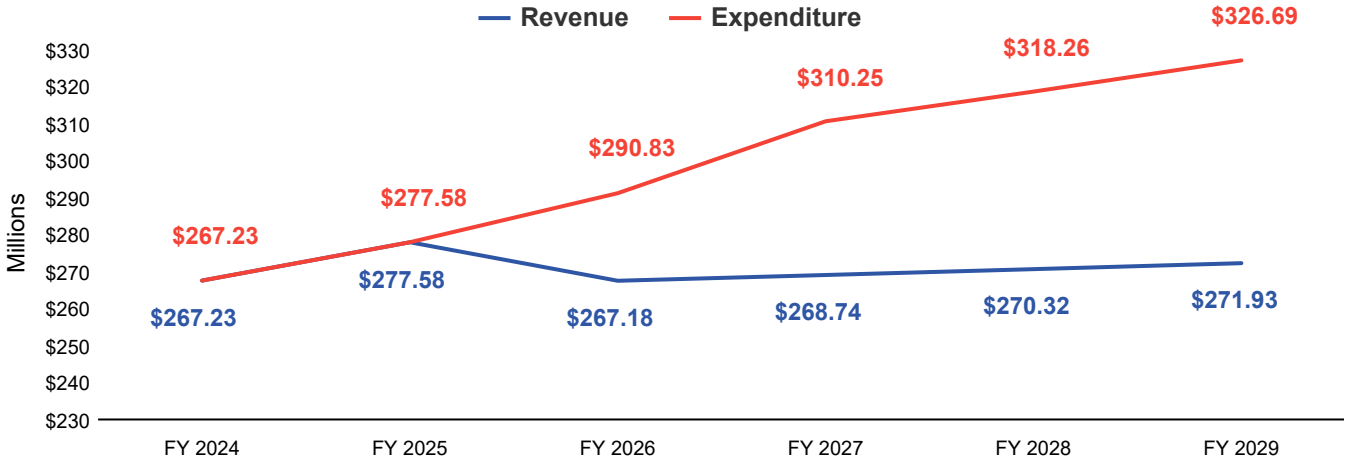


	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Revenue	267,233,103	277,582,268	239,675,394	240,717,003	241,764,572	242,823,490
Expenditure	267,233,103	277,582,268	290,832,601	310,245,054	318,257,906	326,691,079
Excess (Deficit)	**-**	**-**	**(51,157,207)**	**(69,528,051)**	**(76,493,334)**	**(83,867,589)**

Revenue Assumptions:

- Enrollment increases annually by 0.54%.
- Intensive Count maintained at 617.
- Borough funding and the tax base have an annual increase of 1.5% from FY 2026-2029.
  - $150,000 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

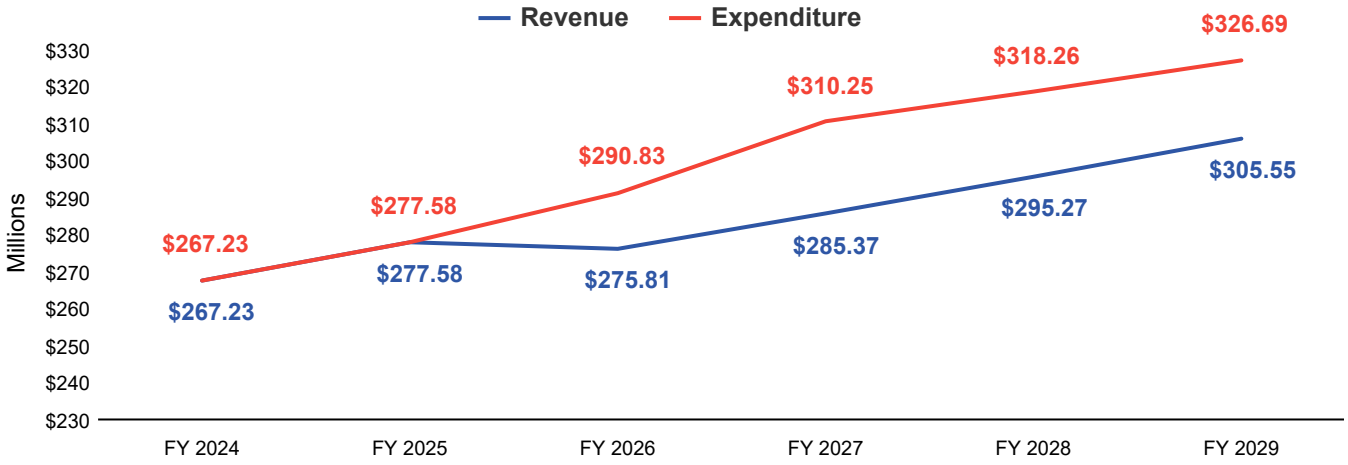


	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Revenue	267,233,103	277,582,268	267,183,552	268,739,636	270,320,579	271,933,027
Expenditure	267,233,103	277,582,268	290,832,601	310,245,054	318,257,906	326,691,079
Excess (Deficit)	**-**	**-**	**(23,649,049)**	**(41,505,418)**	**(47,937,327)**	**(54,758,052)**

Revenue Assumptions:

- Enrollment increases annually by 0.54%.
- Intensive Count maintained at 617.
- Borough funding and the tax base have an annual increase of 3% from FY 2026-2029.
  - $150,000 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 $680 per AADM (approximately $24.5 million).
- All other revenue maintained with no increase or decrease.

General Fund Long-Term Forecast: Scenario C - Optimistic



	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Revenue	267,233,103	277,582,268	275,805,343	285,368,899	295,266,080	305,545,241
Expenditure	267,233,103	277,582,268	290,832,601	310,245,054	318,257,906	326,691,079
Excess (Deficit)	**-**	**-**	**(15,027,258)**	**(24,876,155)**	**(22,991,826)**	**(21,145,838)**

Revenue Assumptions:

- Enrollment increases annually by 0.54%.
- Intensive Count maintained at 617.
- Borough funding and the tax base have an annual increase of 5% from FY 2026-2029.
  - $150,000 is allocated to the Renewal and Replacement fund.
- Base Student Allocation (BSA) increases by $680 to $6,640 with an additional annual increase of 3% (5-year average increase of the Alaska CPI) FY 2026-FY 2029.
- 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, postemployment 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 is 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.

Other Postemployment Benefit Plans (OPEB)

Alaska Retiree Healthcare Trust Plan (ARHCT)

Beginning July 1, 2007, the Alaska Retiree Healthcare Trust Plan (ARHCT), a Healthcare Trust Fund of the State, was established. The ARHCT is self-funded and provides major medical coverage to retirees of the System. The System retains the risk of loss of allowable claims for eligible members. The ARHCT began paying member healthcare claims on March 1, 2008. Prior to that, healthcare claims were paid for by the Retiree Health Fund (RHF). For the year ended June 30, 2022, employer contributions were 6.46% for PERS and 6.50% for TRS.

Occupational Death and Disability Plan (ODD)

The Occupational Death and Disability Plan provides death benefits for beneficiaries of plan participants and long-term disability benefits to all active members within the System. For the year ended June 30, 2022, the employer contribution rates were 0.31% for PERS and 0.08% for TRS.

Retiree Medical Plan (RMP)

The retiree medical plan provides major medical coverage to retirees of the DC plan. The plan is self-insured. Members are not eligible to use this plan until they have at least 10 years of service and are Medicare age eligible. For the year ended June 30, 2022, employer contributions were 1.07% for PERS and 0.83% for TRS.

Healthcare Reimbursement Arrangement Plan

The Healthcare Reimbursement Arrangement Plan was established to allow medical expenses to be reimbursed from individual savings accounts established for eligible participants. Employer contributions are 3% of the average annual compensation of all employees in the PERS and TRS plans.

Rate of Return

The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested. The annual money-weighted rate of return, net of investment expense, for the year ended June 30, 2022, for PERS and TRS for the DB Pension Plans were 6.00% and 5.91%, the ARHCT Plans were 6.03% and 6.04%, the ODD Plans were 6.30% and 6.21%, and the RMP were 6.28% and 6.21%, respectively.

The long-term expected rate of return on pension and OPEB plan investments was determined using the building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. The best estimates of arithmetic real rates of return for each major asset class are summarized below for the PERS and TRS plans (rates shown below exclude an annual inflation component of 2.88%):

Asset Class	Long-Term Expected Real Rate of Return
Broad Domestic Equity	6.51%
Global Equity (non-U.S.	5.70%
Aggregate Bonds	0.31%
Real Assets	3.71%
Private Equity	9.61%
Cash Equivalents	(0.50)%

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.

GASB Rate: This is the rate used to determine the long-term pension and healthcare liability for plan accounting purposes. Certain actuarial methods and assumptions for this rate calculation are mandated by the Governmental Accounting Standards Board (GASB). Medicare Part D subsidies are not reflected in this rate. The rate uses a 7.25% discount rate.

Contribution rates for the year ended June 30, 2023, were determined in the June 30, 2021, actuarial valuation. These rates are outlined in the tables below.

PERS	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
Pension	22.00%	24.79%	2.79%
OPEB	-%	-%	-%
Total PERS Contribution Rates	**22.00%**	**24.79%**	**2.79%**

TRS	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
Pension	12.56%	24.62%	12.60%
OPEB	-%	-%	-%
Total TRS Contribution Rates	**12.56%**	**24.62%**	**12.60%**

In 2023, the District was credited with the following contributions to the pension plans:

PERS	District FY 2022 Measurement Period	District FY 2023 Measurement Period
Employer Contributions	4,360,675	4,805,251
Non-employer Contributions (On-Behalf)	2,954,310	1,027,369
Total PERS Contributions	**$7,314,985**	**$5,832,619**

TRS	District FY 2022 Measurement Period	District FY 2023 Measurement Period
Employer Contributions	3,975,121	6,417,500
Non-employer Contributions (On-Behalf)	18,654,054	12,218,945
Total TRS Contributions	**$22,629,175**	**$18,636,445**

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

As of June 30, 2023, 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 $74,677,391 for the Public Employee Retirement System (PERS) and $230,668,870 for the Teachers Retirement System (TRS).

Net Pension Liability (NPL)	PERS	TRS
District's Proportionate Share	58,489,909	98,886,590
State's Proportionate Share	16,187,482	131,782,280
Total NPL for District Associated Costs	**$74,677,391**	**$230,668,870**

The total pension liability for the June 30, 2022, measurement date was determined by an actuarial valuation as of June 30, 2021, rolled forward to June 30, 2022, 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 2022 to 2040. As of the June 30, 2022, 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, 2021. At the June 30, 2022, 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, 2021.

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 District's Capital Improvement Plan (CIP) projects fund.

Under Alaska Statute 14.14.060, the Borough is responsible for providing for new school construction, debt service, and major maintenance and rehabilitation 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, 2023, the Borough's FY 2023 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 $14,737,192. 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, FY 2023, or FY 2024, and none are anticipated for FY 2025.

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/business-departments/budget-and-finance/deferred-maintenance. 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 2025, the District is appropriating $150,000 of the local contribution for these purposes, which fulfills that requirement.

While the Renewal and Replacement fund is the only project-based fund that impacts the FY 2025 Adopted Budget, all other capital project funds are based on available carryover each year. The CIP Fund is supported by transfers from the General Fund for specific projects as approved by the School Board and only as funds are available. The following list shows all projects within the Renewal and Replacement fund that are included for FY 2025.

	FY 2023 Actuals	FY 2024 Spring Revision	FY 2025 Adopted Budget
0200 - Flooring	164,020	294,466	157,822
0204 - Code Compliance	-	72,042	49,317
0208 - IT Upgrades	-	1,360,717	1,360,717
0213 - Equipment Refresh	-	178,700	4,581
0217 - Facility Library Upgrades	26,768	73,233	255
0220 - Parking Lot Refresh	105,982	294,429	107,227
0222 - Exterior Upgrades	116,179	151,569	26,480
0226 - Road & Field Refresh	7,944	51	51
0229 - Fencing/Security Upgrade	19,439	-	-
0234 - MCS Software Technology Refresh	-	7,575	7,575
0263 - Classroom Expansion	227,622	919,737	408,728
0266 - Emergency Generator	-	150,000	150,000
0270 - Building Equipment & Security	33,000	505,945	274,195
0272 - WMS Computer Code/Common Space	-	27,246	27,246
0277 - Mechanical Electrical & Plumbing	220,353	677,559	374,931
0278 - Comm Room Improvements	-	5,230	5,230
0282 - Classroom Technology Refresh	830,320	3,222,655	1,245,804
0286 - Student Information System	-	-	-
0287 - Energy Improvements	39,140	25,845	2,377
0288 - Lunch Tables	-	662	662
0289 - Restroom Refresh	10,101	111,325	14,882
0293 - Life Safety Systems	53,298	235,447	183,835
0295 - Furnishing Renewal & Replacement	-	128,747	87,088
0297 - Roof Refresh	240,446	36,722	18,922
Grand Total	**$2,094,612**	**$8,479,902**	**$4,507,925**

Fund		Project	FY 2025 Budget	Estimated Completion
243		**MSBSD DIRECT SMALL LEGISLATIVE GRANTS**	**$-**	
	0804	AMC Expanding Multi-Age Programs	-	Complete
	0805	Creating Community Response	-	Complete
	0806	Library & Media Upgrades	-	Complete
	0807	Library & Technical Upgrades	-	Complete
244		**MSBSD DIRECT LARGE LEGISLATIVE GRANTS**	**$-**	
	0808	National Math Science Initiative	-	Complete
500		**CAPITAL IMPROVEMENT PLANNING FUND (CIP)**	**$4,746,330**	
	0204	ADA Compliance	198,013	Ongoing
	0213	Vehicle & Equipment Refresh	67,438	Ongoing
	0216	PE & Playground Refresh	338	Ongoing
	0220	Parking Lot Refresh	347,520	Ongoing
	0221	Charter School Projects	692,755	Ongoing
	0222	Exterior Paint Curb Appeal	-	Ongoing
	0226	Road & Field Refresh	2,101	FY 2024
	0229	Fencing & Security Upgrade	-	Complete
	0260	Water & Sewer Refresh	251,118	Ongoing
	0263	Classroom Expansion	28,816	Ongoing
	0270	Building Equipment & Security	1,613,448	Ongoing
	0271	Fleet Vehicle Refresh	34,408	Ongoing
	0277	Mechanical, Electrical, & Plumbing	103,800	Ongoing
	0287	Energy Improvements	3,626	Ongoing
	0296	Audio & Visual Systems	-	Complete
	0298	PJMS Renovations	9,675	Complete
	0300	New School Construction FF&E	-	Ongoing
	0301	New School Construction Building	1,393,274	Ongoing
	0343	Houston School Replacement	-	Complete
503		**SMALL LEGISLATIVE GRANTS**	**$-**	
	0343	Houston School Replacement	-	Complete
	0447	LPW447 IDE Playground	-	Complete
	0450	LPW50 BLE Playground	-	Complete
	0457	LPW457 SWE Library & Technology Upgrades	-	Complete
	0461	LPW461 VPS 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

Fund		Project	FY 2025 Budget	Estimated Completion
	0510	LEG510 BLE Library & Technology Upgrades	-	Complete
	0511	LEG511 GBE Library & Technology Upgrades	-	Complete
	0512	LEG512 HHS Library & Technology Upgrades	-	Complete
	0513	LEG513 HMS Library & Technology Upgrades	-	Complete
	0514	LEG514 KNE Library & Technology Upgrades	-	Complete
	0515	LEG515 MLE Library & Technology Upgrades	-	Complete
	0516	LEG516 AMC Library & Technology Upgrades	-	Complete
	0517	LEG517 MNC Library & Technology Upgrades	-	Complete
	0518	LEG518 SVS Library & Technology Upgrades	-	Complete
	0519	LEG519 TCE Library & Technology Upgrades	-	Complete
	0520	LEG520 WLE Library & Technology Upgrades	-	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	LEG537 BLE Indoor PE Equipment	-	Complete
	0538	LEG0538 BTE Port Labs & Ipads	-	Complete
	0539	LEG539 GBE Library & Technology Upgrades	-	Complete
	0540	LEG540 MLE Library & Technology Upgrades	-	Complete
	0541	LEG541 KNE Library & Technology Upgrades	-	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	Districtwide 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 Improvements	-	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

Fund		Project	FY 2025 Budget	Estimated Completion
	0286	Student Information System	-	Complete
	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



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 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Revised Budget	FY 2025 Budget	Change From FY 2024
011	Borough Appropriation	$ 62,310,148	$ 76,091,806	$ 68,929,199	$ 71,389,589	$ 74,881,853	$ 3,492,264
020	Paid Meals	-	-	-	-	-	-
030	Earnings On Investments	8	-	-	-	-	-
040	Facility Use Fees	27,521	55,211	75,088	70,000	120,885	50,885
046	Other Local Revenue	456,334	249,174	248,921	188,330	300,000	111,670
047	E Rate Reimbursement	1,439,606	1,383,259	968,856	635,411	635,411	-
049	Accrual Transfer In	-	-	-	-	-	-
050	State Foundation Program	173,584,717	172,949,037	173,204,884	169,436,697	165,003,973	(4,432,724)
056	Trs On-Behalf Of Revenue	17,841,542	18,654,054	12,218,945	13,870,000	18,670,920	4,800,920
057	Pers On-Behalf-Of Revenue	3,022,315	2,954,311	983,112	1,181,489	1,957,390	775,901
065	Student Transportation	-	-	-	-	-	-
090	Other State Revenue	64,408	59,289	7,851,670	11,978,777	25,505,212	13,526,435
100	Federal Revenue Direct	190,673	127,417	158,425	14,885	-	(14,885)
150	Federal Revenue Thru State	501,424	863,489	748,376	564,137	500,000	(64,137)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-
200	Revenue From Other Sources	531,629	357,459	337,652	446,900	365,596	(81,304)
Total Revenue		**$ 259,970,325**	**$ 273,744,506**	**$ 265,725,128**	**$ 269,776,215**	**$ 287,941,240**	**$ 18,165,025**
015	Budgeted Use Of Fund Balance	4,565,063	-	-	12,435,338	10,269,338	(2,166,000)
250	Transfer From Other Funds	147,052	40,011	10,500,000	73,039	-	(73,039)
Grand Total		**$ 264,682,440**	**$ 273,784,517**	**$ 276,225,128**	**$ 282,284,592**	**$ 298,210,578**	**$ 15,925,986**

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

Fund		100 - General Fund					
		FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Revised Budget	FY 2025 Budget	Change From FY 2024
011	Borough Appropriation	$ 62,310,148	$ 76,091,806	$ 68,929,199	$ 71,389,589	$ 74,881,853	$ 3,492,264
020	Paid Meals	-	-	-	-	-	-
030	Earnings On Investments	8	-	-	-	-	-
040	Facility Use Fees	27,521	55,211	75,088	70,000	120,885	50,885
046	Other Local Revenue	456,335	249,174	248,921	188,330	300,000	111,670
047	E Rate Reimbursement	1,439,607	1,383,260	968,856	635,411	635,411	-
049	Accrual Transfer In	-	-	-	-	-	-
050	State Foundation Program	173,584,717	172,949,037	173,204,884	169,436,697	165,003,973	(4,432,724)
065	Student Transportation	-	-	-	-	-	-
090	Other State Revenue	64,408	59,289	7,851,670	11,978,777	25,505,212	13,526,435
100	Federal Revenue Direct	190,673	127,416	158,425	14,885	-	(14,885)
150	Federal Revenue Thru State	501,424	863,489	748,375	564,137	500,000	(64,137)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-
200	Revenue From Other Sources	531,627	357,459	337,653	446,900	365,596	(81,304)
Total Revenue		**$ 239,106,468**	**$ 252,136,141**	**$ 252,523,071**	**$ 254,724,726**	**$ 267,312,930**	**$ 12,588,204**
015	Budgeted Use Of Fund Balance	4,565,063	-	-	12,435,338	10,269,338	(2,166,000)
250	Transfer From Other Funds	147,052	40,011	10,500,000	73,039	-	(73,039)
Grand Total		**$ 243,818,583**	**$ 252,176,152**	**$ 263,023,071**	**$ 267,233,103**	**$ 277,582,268**	**$ 10,349,165**

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

Fund: 100 - General Fund

		FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Revised Budget	FY 2025 Budget	Change From FY 2024
110	Regular Education Instruction	$ 111,321,182	$ 100,891,744	$ 105,403,700	$ 115,700,945	$ 126,013,333	$ 10,312,388
200	Special Education Instruction	42,572,756	41,829,510	40,318,500	41,896,742	45,463,262	3,566,520
220	Special Education: Support	17,473,659	17,843,647	19,177,687	20,924,536	21,735,615	811,079
300	Support Services: Students	10,609,667	9,882,903	10,256,396	11,586,602	13,326,804	1,740,202
350	Support Services: Instruction	8,937,896	8,403,541	9,615,968	12,869,562	12,849,004	(20,558)
400	School Administration	11,055,851	11,264,363	11,114,307	11,777,613	11,995,988	218,375
450	School Administrative Support	10,023,919	10,627,957	10,711,234	11,512,052	11,984,627	472,575
510	District Administration	1,349,829	1,395,820	1,508,483	1,516,916	1,382,568	(134,348)
550	District Administrative Support	13,077,632	12,678,697	12,527,603	15,374,766	15,554,370	179,604
600	Operations & Maintenance	22,618,467	22,952,718	23,449,815	26,032,643	26,652,559	619,916
700	Student Activities	3,571,277	3,788,787	4,056,400	3,867,525	4,988,348	1,120,823
760	Student Transportation: To/From School	(75)	(567)	(1,001)	-	-	-
780	Community Services	142	5,255	28,210	142,186	54,314	(87,872)
790	Food Service	(862)	(6,211)	(6,192)	-	-	-
850	Debt Service	-	1,841,675	3,027,348	1,865,454	2,065,576	200,122
Total Expenditures		**$ 252,611,340**	**$ 243,399,839**	**$ 251,188,458**	**$ 275,067,542**	**$ 294,066,368**	**$ 18,998,826**
000	Undesignated/Revenue	-	-	10,500,000	-	-	-
900	Other Financing Uses	12,218,152	25,688,683	7,717,376	7,217,050	4,144,210	(3,072,840)
Grand Total		**$ 264,829,492**	**$ 269,088,522**	**$ 269,405,834**	**$ 282,284,592**	**$ 298,210,578**	**$ 15,925,986**

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

Fund: 100 - General Fund

		FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Revised Budget	FY 2025 Budget	Change From FY 2024
110	Regular Education Instruction	$ 100,604,336	$ 89,751,379	$ 98,352,042	$ 107,664,690	$ 114,893,506	$ 7,228,816
200	Special Education Instruction	39,198,261	38,458,039	38,371,046	39,478,630	42,318,961	2,840,331
220	Special Education: Support	15,940,603	16,170,734	18,108,249	19,678,005	20,097,288	419,283
300	Support Services: Students	9,273,925	8,461,479	9,449,463	10,867,539	12,269,850	1,402,311
350	Support Services: Instruction	8,004,914	7,448,955	8,888,239	12,297,564	11,909,467	(388,097)
400	School Administration	9,822,206	9,935,661	10,239,394	10,671,704	10,708,418	36,714
450	School Administrative Support	9,605,918	10,212,838	10,567,145	11,326,680	11,678,630	351,950
510	District Administration	1,261,474	1,298,772	1,452,575	1,476,291	1,311,700	(164,591)
550	District Administrative Support	12,672,351	12,282,218	12,385,736	15,193,421	15,279,189	85,768
600	Operations & Maintenance	22,067,580	22,429,268	23,276,156	25,810,230	26,284,907	474,677
700	Student Activities	3,296,711	3,501,978	3,847,989	3,543,659	4,567,830	1,024,171
760	Student Transportation: To/From School	(75)	(567)	(1,001)	-	-	-
780	Community Services	142	5,255	28,210	142,186	52,736	(89,450)
790	Food Service	(862)	(6,211)	(6,192)	-	-	-
850	Debt Service	-	1,841,677	3,027,346	1,865,454	2,065,576	200,122
Total Expenditures		**$ 231,747,484**	**$ 221,791,475**	**$ 237,986,397**	**$ 260,016,053**	**$ 273,438,058**	**$ 13,422,005**
000	Undesignated/Revenue	-	-	10,500,000	-	-	-
900	Other Financing Uses	12,218,152	25,688,683	7,717,376	7,217,050	4,144,210	(3,072,840)
Grand Total		**$ 243,965,636**	**$ 247,480,158**	**$ 256,203,773**	**$ 267,233,103**	**$ 277,582,268**	**$ 10,349,165**

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

Fund		100 - General Fund					
		FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Revised Budget	FY 2025 Budget	Change From FY 2024
310	Certificated Salaries	$ 101,862,165	$ 93,522,250	$ 99,661,796	$ 103,660,422	$ 116,628,285	$ 12,967,863
320	Non-certificated Salaries	35,666,417	37,031,704	37,620,312	39,686,106	41,223,435	1,537,329
360	Employee Benefits	83,518,878	79,973,578	73,960,221	77,793,481	87,877,699	10,084,218
410	Professional & Technical Services	5,925,061	5,714,080	7,517,552	12,330,856	8,731,120	(3,599,736)
420	Staff Travel	225,235	268,935	488,004	732,485	714,401	(18,084)
425	Student Travel	294,598	883,620	1,142,852	1,219,657	1,009,485	(210,172)
430	Utilities	2,093,514	2,128,398	2,284,169	2,549,786	2,396,131	(153,655)
435	Energy	5,150,147	5,410,657	5,731,101	6,519,082	6,268,447	(250,635)
440	Purchased Services	5,363,961	3,351,198	3,455,785	5,149,865	4,499,551	(650,314)
445	Insurance & Bond Premiums	45,552	2,987,140	3,466,623	4,038,264	4,785,308	747,044
450	Supplies & Materials	12,219,641	10,307,342	12,120,366	18,330,110	16,170,619	(2,159,491)
480	Stipends & Tuition (student)	-	-	124,097	504,719	100,000	(404,719)
490	Expenses Not Classified	602,841	870,753	1,170,684	1,633,948	1,257,177	(376,771)
495	Indirect Cost	(1,148,678)	(2,383,417)	(1,477,554)	(1,937,106)	(810,366)	1,126,740
510	Equipment Over $5,000	762,308	1,491,746	893,026	990,313	1,149,500	159,187
532	Interest On Long Term Debt	-	187,478	291,427	143,836	184,059	40,223
533	Principal On Long Term Debt	-	1,654,197	2,735,921	1,721,618	1,881,517	159,899
540	Capitalized Outlay	29,700	-	-	-	-	-
Total Expenditures		**$252,611,340**	**$243,399,659**	**$251,186,382**	**$275,067,442**	**$294,066,368**	**$ 18,998,926**
550	Transfer To Other Funds	$ 12,218,152	$ 25,688,863	$ 18,219,452	$ 7,144,111	$ 4,144,210	(2,999,901)
560	Transfer To Other Governmental Units	-	-	-	73,039	-	(73,039)
Grand Total		**$264,829,492**	**$269,088,522**	**$269,405,834**	**$282,284,592**	**$298,210,578**	**$ 15,925,986**

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

Fund		100 - General Fund					
		FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Revised Budget	FY 2025 Budget	Change From FY 2024
310	Certificated Salaries	$ 101,862,165	$ 93,522,251	$ 99,661,796	$ 103,660,422	$ 116,628,285	$ 12,967,863
320	Non-certificated Salaries	35,666,417	37,031,705	37,620,312	39,686,106	41,223,435	1,537,329
360	Employee Benefits	62,655,022	58,365,212	60,758,162	62,741,992	67,249,389	4,507,397
410	Professional & Technical Services	5,925,061	5,714,080	7,517,552	12,330,856	8,731,120	(3,599,736)
420	Staff Travel	225,235	268,935	488,004	732,485	714,401	(18,084)
425	Student Travel	294,598	883,620	1,142,852	1,219,657	1,009,485	(210,172)
430	Utilities	2,093,514	2,128,398	2,284,169	2,549,786	2,396,131	(153,655)
435	Energy	5,150,147	5,410,657	5,731,101	6,519,082	6,268,447	(250,635)
440	Purchased Services	5,363,961	3,351,198	3,455,783	5,149,865	4,499,551	(650,314)
445	Insurance & Bond Premiums	45,552	2,987,140	3,466,623	4,038,264	4,785,308	747,044
450	Supplies & Materials	12,219,641	10,307,342	12,120,366	18,330,110	16,170,619	(2,159,491)
480	Stipends & Tuition (student)	-	-	124,097	504,719	100,000	(404,719)
490	Expenses Not Classified	602,841	870,753	1,170,684	1,633,948	1,257,177	(376,771)
495	Indirect Cost	(1,148,678)	(2,383,417)	(1,477,554)	(1,937,106)	(810,366)	1,126,740
510	Equipment Over $5,000	762,308	1,491,746	893,026	990,313	1,149,500	159,187
532	Interest On Long Term Debt	-	187,478	291,427	143,836	184,059	40,223
533	Principal On Long Term Debt	-	1,654,197	2,735,921	1,721,618	1,881,517	159,899
540	Capitalized Outlay	29,700	-	-	-	-	-
Total Expenditures		**$231,747,484**	**$221,791,295**	**$237,984,321**	**$260,015,953**	**$273,438,058**	**$ 13,422,105**
550	Transfer To Other Funds	12,218,152	25,688,863	18,219,452	7,144,111	4,144,210	(2,999,901)
560	Transfer To Other Governmental Units	-	-	-	73,039	-	(73,039)
Grand Total		**$243,965,636**	**$247,480,158**	**$256,203,773**	**$267,233,103**	**$277,582,268**	**$ 10,349,165**

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

Fund: 100 - General Fund

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Revised Budget	FY 2025 Budget	Change From FY 2024
110 REGULAR EDUCATION INSTRUCTION	**$ 100,604,336**	**$ 89,751,379**	**$ 98,352,042**	**$ 107,664,690**	**$ 114,893,506**	**$ 7,228,816**
310 Certificated Salaries	60,133,436	53,156,808	56,511,557	58,760,532	67,943,999	9,183,467
320 Non-certificated Salaries	3,653,048	3,938,734	4,162,489	3,695,571	4,799,973	1,104,402
360 Employee Benefits	26,440,937	22,799,770	24,390,870	24,988,994	26,007,431	1,018,437
410 Professional & Technical Services	3,152,211	3,392,252	3,776,122	5,246,775	4,114,600	(1,132,175)
420 Staff Travel	9,495	18,847	61,640	45,123	28,475	(16,648)
425 Student Travel	136,366	253,217	403,274	672,618	267,670	(404,948)
430 Utilities	572,122	532,335	550,973	553,335	107,750	(445,585)
440 Purchased Services	376,118	67,434	184,796	399,241	216,800	(182,441)
450 Supplies & Materials	5,647,006	4,909,562	7,198,979	11,424,690	10,163,548	(1,261,142)
480 Stipends & Tuition (student)	-	-	90,347	504,719	100,000	(404,719)
490 Expenses Not Classified	457,313	664,917	977,689	1,367,942	1,123,260	(244,682)
510 Equipment Over $5,000	26,284	17,323	41,230	5,050	20,000	14,950
550 Transfer To Other Funds	-	180	2,076	100	-	(100)
200 SPECIAL EDUCATION INSTRUCTION	**$ 39,198,261**	**$ 38,458,039**	**$ 38,371,046**	**$ 39,478,630**	**$ 42,318,961**	**$ 2,840,331**
310 Certificated Salaries	15,467,424	14,910,432	15,143,198	15,390,012	16,253,955	863,943
320 Non-certificated Salaries	9,730,183	9,980,502	9,762,039	10,589,345	11,319,141	729,796
360 Employee Benefits	13,817,844	13,327,539	13,310,809	13,336,380	14,565,827	1,229,447
410 Professional & Technical Services	2,043	14,596	7,514	13,675	9,725	(3,950)
420 Staff Travel	539	1,347	945	3,775	6,150	2,375
425 Student Travel	3,956	4,494	3,151	3,500	4,800	1,300
430 Utilities	740	500	211	500	500	-
440 Purchased Services	162	-	244	-	250	250
450 Supplies & Materials	175,243	218,202	141,517	140,016	156,988	16,972
490 Expenses Not Classified	127	427	1,418	1,427	1,625	198
220 SPECIAL EDUCATION: SUPPORT	**$ 15,940,603**	**$ 16,170,734**	**$ 18,108,249**	**$ 19,678,005**	**$ 20,097,288**	**$ 419,283**
310 Certificated Salaries	7,912,184	8,271,793	8,883,326	9,286,258	9,713,053	426,795
320 Non-certificated Salaries	1,752,096	1,887,391	1,754,947	1,785,743	1,708,495	(77,248)
360 Employee Benefits	4,168,372	4,482,304	4,529,190	4,711,425	5,137,838	426,413
410 Professional & Technical Services	1,704,813	1,204,465	2,247,806	3,190,601	2,752,702	(437,899)
420 Staff Travel	58,820	64,204	102,097	92,512	99,000	6,488
425 Student Travel	5,055	19,725	3,524	3,000	3,000	-
430 Utilities	832	1,105	743	136	-	(136)
440 Purchased Services	27,799	74,699	42,965	84,570	52,000	(32,570)
450 Supplies & Materials	309,863	163,686	497,983	483,535	609,700	126,165
480 Stipends & Tuition (student)	-	-	33,750	-	-	-
490 Expenses Not Classified	769	1,362	6,511	40,225	21,500	(18,725)
510 Equipment Over $5,000	$ -	$ -	$ 5,407	$ -	$ -	$ -
300 SUPPORT SERVICES: STUDENTS	**9,273,925**	**8,461,479**	**9,449,463**	**10,867,539**	**12,269,848**	**1,402,309**
310 Certificated Salaries	5,213,169	4,034,621	4,969,134	5,258,322	5,911,463	653,141
320 Non-certificated Salaries	1,262,498	1,669,923	1,646,098	2,002,005	2,297,199	295,194
360 Employee Benefits	2,548,780	2,261,812	2,661,486	2,835,872	3,289,459	453,587
410 Professional & Technical Services	6,349	168,388	55,740	447,292	427,701	(19,591)
420 Staff Travel	1,794	1,495	2,825	3,784	4,650	866
425 Student Travel	-	-	122	10,000	9,000	(1,000)
430 Utilities	-	-	405	-	-	-
440 Purchased Services	22,833	13,270	15,710	24,414	29,454	5,040
450 Supplies & Materials	214,548	311,269	95,996	182,671	200,122	17,451
490 Expenses Not Classified	3,954	701	1,947	3,179	800	(2,379)
510 Equipment Over $5,000	$ -	$ -	$ -	$ 100,000	$ 100,000	$ -
350 SUPPORT SERVICES: INSTRUCTION	**8,004,914**	**7,448,955**	**8,888,239**	**12,297,564**	**11,909,467**	**(388,097)**
310 Certificated Salaries	3,807,157	3,657,437	4,301,106	4,798,233	5,604,287	806,054

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

Fund: 100 - General Fund

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Revised Budget	FY 2025 Budget	Change From FY 2024
320 Non-certificated Salaries	820,118	751,262	777,080	820,231	864,885	44,654
360 Employee Benefits	1,787,757	1,569,672	1,858,805	2,024,883	2,667,082	642,199
410 Professional & Technical Services	92,917	111,351	357,844	1,931,271	622,000	(1,309,271)
420 Staff Travel	18,297	40,590	181,169	345,818	294,359	(51,459)
425 Student Travel	-	-	354	1,653	-	(1,653)
430 Utilities	750,708	805,268	909,065	955,584	1,009,480	53,896
440 Purchased Services	187,759	153,234	16,100	102,180	40,700	(61,480)
450 Supplies & Materials	505,670	319,788	411,982	1,197,559	747,329	(450,230)
490 Expenses Not Classified	34,531	29,881	34,003	46,910	55,345	8,435
510 Equipment Over $5,000	$ -	$ 10,472	$ 40,731	$ 73,242	$ 4,000	$ (69,242)
400 SCHOOL ADMINISTRATION	**9,822,206**	**9,935,661**	**10,239,394**	**10,671,704**	**10,708,418**	**36,714**
310 Certificated Salaries	7,330,832	7,550,300	7,828,835	8,078,632	8,032,248	(46,384)
360 Employee Benefits	2,392,922	2,272,774	2,312,768	2,491,335	2,537,933	46,598
410 Professional & Technical Services	245	50	3,925	1,500	5,000	3,500
420 Staff Travel	64,559	62,478	44,814	58,515	95,731	37,216
425 Student Travel	-	-	475	3,527	-	(3,527)
430 Utilities	165	-	-	-	-	-
440 Purchased Services	3,680	15,975	594	-	2,500	2,500
450 Supplies & Materials	23,442	28,631	35,974	28,228	26,606	(1,622)
490 Expenses Not Classified	6,361	5,453	12,009	9,967	8,400	(1,567)
450 SCHOOL ADMINISTRATIVE SUPPORT	**$ 9,605,918**	**$ 10,212,838**	**$ 10,567,145**	**$ 11,326,680**	**$ 11,678,630**	**$ 351,950**
320 Non-certificated Salaries	5,353,399	5,631,964	5,913,585	6,303,485	6,428,500	125,015
360 Employee Benefits	3,625,385	3,762,196	3,827,049	4,067,309	4,347,908	280,599
410 Professional & Technical Services	139	55	-	-	-	-
420 Staff Travel	634	2,876	4,628	7,075	7,640	565
430 Utilities	40,265	41,513	34,988	63,972	62,872	(1,100)
440 Purchased Services	255,274	545,581	582,020	612,349	566,371	(45,978)
450 Supplies & Materials	329,612	228,036	202,421	268,531	261,839	(6,692)
490 Expenses Not Classified	1,210	617	2,454	3,959	3,500	(459)
510 DISTRICT ADMINISTRATION	**1,261,474**	**1,298,772**	**1,452,574**	**1,476,291**	**1,311,700**	**(164,591)**
310 Certificated Salaries	$ 355,627	$ 392,135	$ 393,671	$ 403,855	$ 486,609	$ 82,754
320 Non-certificated Salaries	390,515	414,227	536,105	399,881	281,327	(118,554)
360 Employee Benefits	350,982	353,484	350,524	425,816	316,150	(109,666)
410 Professional & Technical Services	300	-	2,695	3,465	3,500	35
420 Staff Travel	36,761	36,805	25,084	67,544	72,044	4,500
425 Student Travel	-	-	-	1,500	1,000	(500)
440 Purchased Services	104,311	83,329	111,515	137,498	117,500	(19,998)
450 Supplies & Materials	13,758	13,221	26,381	32,182	30,190	(1,992)
490 Expenses Not Classified	9,220	5,571	6,599	4,550	3,380	(1,170)
550 DISTRICT ADMINISTRATIVE SUPPORT	**12,672,351**	**12,282,218**	**12,385,736**	**15,193,421**	**15,279,189**	**85,768**
310 Certificated Salaries	$ 3,900	$ (3,190)	$ (8,484)	$ 135,389	$ 17,500	$ (117,889)
320 Non-certificated Salaries	4,910,189	4,957,642	5,184,507	5,623,573	5,722,183	98,610
360 Employee Benefits	2,759,318	2,753,499	2,842,244	3,072,874	3,174,051	101,177
410 Professional & Technical Services	924,757	800,656	1,065,058	1,443,566	786,150	(657,416)
420 Staff Travel	29,489	37,394	60,571	106,515	105,055	(1,460)
430 Utilities	16,799	14,873	18,635	56,072	44,100	(11,972)
440 Purchased Services	870,335	885,590	734,480	1,338,945	1,129,452	(209,493)
445 Insurance & Bond Premiums	-	1,074,628	1,240,690	1,534,178	1,810,530	276,352
450 Supplies & Materials	3,585,364	2,645,637	1,851,231	2,987,103	2,248,597	(738,506)
490 Expenses Not Classified	5,078	43,955	116,070	30,642	33,937	3,295
495 Indirect Cost	(1,148,678)	(2,383,417)	(1,477,554)	(1,937,106)	(810,366)	1,126,740
510 Equipment Over $5,000	686,100	1,454,951	758,288	801,670	1,018,000	216,330

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

Fund: 100 - General Fund

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Revised Budget	FY 2025 Budget	Change From FY 2024
540 Capitalized Outlay	29,700	-	-	-	-	-
600 OPERATIONS & MAINTENANCE	**22,067,580**	**22,429,268**	**23,276,156**	**25,810,230**	**26,284,907**	**474,677**
320 Non-certificated Salaries	$ 7,073,659	$ 7,110,202	$ 7,114,510	$ 7,694,755	$ 7,723,785	$ 29,030
360 Employee Benefits	4,353,390	4,433,170	4,268,797	4,378,370	4,564,729	186,359
410 Professional & Technical Services	38,682	19,067	848	52,711	9,742	(42,969)
420 Staff Travel	3,526	2,899	3,460	290	1,297	1,007
430 Utilities	710,904	731,797	769,149	920,187	1,171,429	251,242
435 Energy	5,150,147	5,410,657	5,731,101	6,519,082	6,268,447	(250,635)
440 Purchased Services	3,304,000	1,343,782	1,589,081	2,276,644	2,011,524	(265,120)
445 Insurance & Bond Premiums	45,552	1,912,512	2,225,933	2,504,086	2,974,778	470,692
450 Supplies & Materials	1,333,936	1,447,573	1,540,968	1,450,105	1,547,176	97,071
490 Expenses Not Classified	3,860	8,609	9,939	3,649	4,500	851
510 Equipment Over $5,000	49,924	9,000	22,370	10,351	7,500	(2,851)
700 STUDENT ACTIVITIES	**3,296,711**	**3,501,980**	**3,847,988**	**3,543,659**	**4,567,831**	**1,024,172**
310 Certificated Salaries	$ 1,644,449	$ 1,554,740	$ 1,644,531	$ 1,560,520	$ 2,672,620	$ 1,112,100
320 Non-certificated Salaries	714,699	685,407	752,171	674,176	37,351	(636,825)
360 Employee Benefits	410,274	355,546	400,169	377,961	621,821	243,860
410 Professional & Technical Services	2,605	3,200	-	-	-	-
420 Staff Travel	1,321	-	771	1,534	-	(1,534)
425 Student Travel	149,222	606,184	731,953	523,859	724,015	200,156
430 Utilities	979	1,007	-	-	-	-
440 Purchased Services	211,545	168,304	178,280	174,024	333,000	158,976
450 Supplies & Materials	81,199	18,332	113,470	110,490	178,524	68,034
490 Expenses Not Classified	80,418	109,260	1,643	121,095	500	(120,595)
510 Equipment Over $5,000	-	-	25,000	-	-	-
760 STUDENT TRANSPORTATION: TO/ FROM SCHOOL	**(75)**	**(567)**	**(1,001)**	**-**	**-**	**-**
360 Employee Benefits	$ (75)	$ (567)	$ (1,001)	$ -	$ -	$ -
780 COMMUNITY SERVICES	**142**	**5,255**	**28,210**	**142,186**	**52,737**	**(89,449)**
320 Non-certificated Salaries	$ -	$ 1,626	$ 11,703	$ 86,010	$ 33,149	$ (52,861)
360 Employee Benefits	(3)	224	12,642	30,773	19,158	(11,615)
440 Purchased Services	145	-	-	-	-	-
450 Supplies & Materials	-	3,405	3,463	25,000	-	(25,000)
490 Expenses Not Classified	-	-	402	403	430	27
790 FOOD SERVICE	**(862)**	**(6,211)**	**(6,192)**	**-**	**-**	**-**
360 Employee Benefits	$ (862)	$ (6,211)	$ (6,192)	$ -	$ -	$ -
850 DEBT SERVICE	**-**	**1,841,675**	**3,027,348**	**1,865,454**	**2,065,576**	**200,122**
532 Interest On Long Term Debt	-	187,478	291,427	143,836	184,059	40,223
533 Principal On Long Term Debt	$ -	$ 1,654,197	$ 2,735,921	$ 1,721,618	$ 1,881,517	$ 159,899
000 UNDESIGNATED/REVENUE	**-**	**-**	**10,500,000**	**-**	**-**	**-**
550 Transfer To Other Funds	$ -	$ -	$ 10,500,000	$ -	$ -	$ -
900 OTHER FINANCING USES	**12,218,152**	**25,688,683**	**7,717,376**	**7,217,050**	**4,144,210**	**(3,072,840)**
550 Transfer To Other Funds	$ 12,218,152	$ 25,688,683	$ 7,717,376	$ 7,144,011	$ 4,144,210	$ (2,999,801)
560 Transfer To Other Governmental Units	-	-	-	73,039	-	(73,039)
Grand Total	**243,965,636**	**247,480,158**	**256,203,773**	**267,233,103**	**277,582,268**	**10,349,165**

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

Fund 100 - General Fund

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Revised Budget	FY 2025 Budget	Change From FY 2024
ELEMENTARY SCHOOLS	**$ 67,622,771**	**$ 64,132,463**	**$ 65,546,697**	**$ 68,823,437**	**$ 73,599,120**	**$ 4,775,683**
BIG LAKE ELEMENTARY	4,070,825	3,665,530	3,747,762	4,102,127	4,481,456	379,329
BUTTE ELEMENTARY	2,907,138	2,714,535	3,084,707	3,277,804	3,568,517	290,713
COTTONWOOD CREEK ELEMENTARY	4,371,815	3,810,338	4,120,164	4,002,284	4,288,255	285,971
DENA'INA ELEMENTARY	3,635,102	3,337,680	3,402,296	3,702,832	4,078,892	376,060
FINGER LAKE ELEMENTARY	3,716,744	3,644,245	3,949,960	4,340,373	4,497,913	157,540
GOOSE BAY ELEMENTARY	3,274,517	3,198,143	3,230,005	3,617,870	3,909,514	291,644
IDITAROD ELEMENTARY	3,958,353	3,411,366	3,651,605	4,024,733	4,379,312	354,579
JOHN SHAW ELEMENTARY	4,666,075	4,619,634	4,604,945	5,018,823	5,474,112	455,289
KNIK ELEMENTARY	2,862,644	2,777,885	2,620,533	2,828,728	2,871,338	42,610
LARSON ELEMENTARY	4,387,915	4,385,184	4,189,905	4,539,071	4,578,729	39,658
MACHETANZ ELEMENTARY	4,530,298	4,172,460	4,243,099	4,050,808	4,378,281	327,473
MAT-SU MIDDLE COLLEGE SCHOOL	1,867,899	1,783,078	1,951,466	2,216,751	2,070,469	(146,282)
MEADOW LAKES ELEMENTARY	3,311,980	3,328,631	3,218,478	3,240,996	3,939,707	698,711
PIONEER PEAK ELEMENTARY	4,128,752	4,529,468	4,762,146	4,816,394	5,254,198	437,804
SHERROD ELEMENTARY	4,365,108	3,682,429	3,727,098	3,633,692	3,767,207	133,515
SNOWSHOE ELEMENTARY	3,587,039	3,187,935	3,370,933	3,472,250	3,824,763	352,513
SWANSON ELEMENTARY	4,159,471	4,200,329	3,962,399	3,979,756	4,019,725	39,969
TANAINA ELEMENTARY	3,821,096	3,683,593	3,709,196	3,958,145	4,216,732	258,587
MIDDLE SCHOOLS	**$ 24,825,501**	**$ 21,923,349**	**$ 26,499,088**	**$ 27,283,496**	**$ 28,180,154**	**$ 896,658**
COLONY MIDDLE SCHOOL	5,822,049	5,174,813	5,739,834	6,135,679	6,385,070	249,391
HOUSTON MIDDLE SCHOOL	331,523	340,752	3,207,187	3,355,553	3,664,011	308,458
PALMER JR MIDDLE SCHOOL	5,407,005	5,039,865	5,510,345	5,975,619	6,030,460	54,841
TEELAND MIDDLE SCHOOL	6,850,953	5,741,354	6,182,008	5,853,179	5,980,307	127,128
WASILLA MIDDLE SCHOOL	6,413,971	5,626,565	5,859,714	5,963,466	6,120,306	156,840
HIGH SCHOOLS	**$ 45,549,308**	**$ 43,572,844**	**$ 44,007,665**	**$ 44,535,196**	**$ 44,715,505**	**$ 180,309**
COLONY HIGH SCHOOL	8,736,868	8,437,998	9,204,396	9,060,555	8,787,509	(273,046)
HOUSTON HIGH SCHOOL	238,186	84,840	4,777,799	5,153,177	5,459,954	306,777
HOUSTON JR/SR HIGH SCHOOL	7,349,541	6,651,172	103,750	241	1	(240)
JOE REDINGTON SR. JR/SR HS	6,116,100	5,819,477	5,749,494	6,239,644	6,091,034	(148,610)
MAT-SU CAREER TECH HIGH SCHOOL	6,369,215	6,565,667	7,416,689	7,517,283	8,058,934	541,651
PALMER HIGH SCHOOL	8,192,845	7,803,989	8,054,120	7,828,986	7,506,951	(322,035)
WASILLA HIGH SCHOOL	8,546,553	8,209,701	8,701,417	8,735,310	8,811,122	75,812
SMALL/RURAL SCHOOLS	**$ 8,707,760**	**$ 8,310,056**	**$ 8,546,533**	**$ 8,556,878**	**$ 9,792,429**	**$ 1,235,551**
BERYOZOVA SCHOOL	287,623	316,168	290,984	279,149	318,638	39,489
GLACIER VIEW SCHOOL	832,057	832,779	775,043	780,577	768,382	(12,195)
SU VALLEY JR/SR HIGH SCHOOL	3,016,594	2,989,917	3,337,414	3,085,572	3,307,376	221,804
SUTTON ELEMENTARY	941,703	866,748	782,814	906,310	1,121,122	214,812
TALKEETNA ELEMENTARY	1,486,867	1,361,103	1,449,366	1,520,360	1,870,670	350,310
TRAPPER CREEK ELEMENTARY	439,721	434,397	404,724	504,191	566,605	62,414
WILLOW ELEMENTARY	1,703,195	1,508,944	1,506,188	1,480,719	1,839,636	358,917
ALTERNATIVE SCHOOLS	**$ 17,906,825**	**$ 16,247,221**	**$ 28,160,410**	**$ 21,956,379**	**$ 21,766,408**	**$ (189,971)**
BURCHELL HIGH SCHOOL	2,299,058	1,996,650	2,045,281	2,009,669	2,617,891	608,222
MAT-SU CENTRAL SCHOOL	10,779,962	9,531,983	20,999,063	14,724,296	13,933,905	(790,391)
MAT-SU DAY SCHOOL	2,856,335	2,820,584	3,047,935	2,914,983	2,887,321	(27,662)
MAT-SU SECONDARY YTH FACILITY	100,622	132,677	126,977	160,696	159,624	(1,072)
VALLEY PATHWAYS SCHOOL	1,870,848	1,765,327	1,941,154	2,146,735	2,167,667	20,932

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

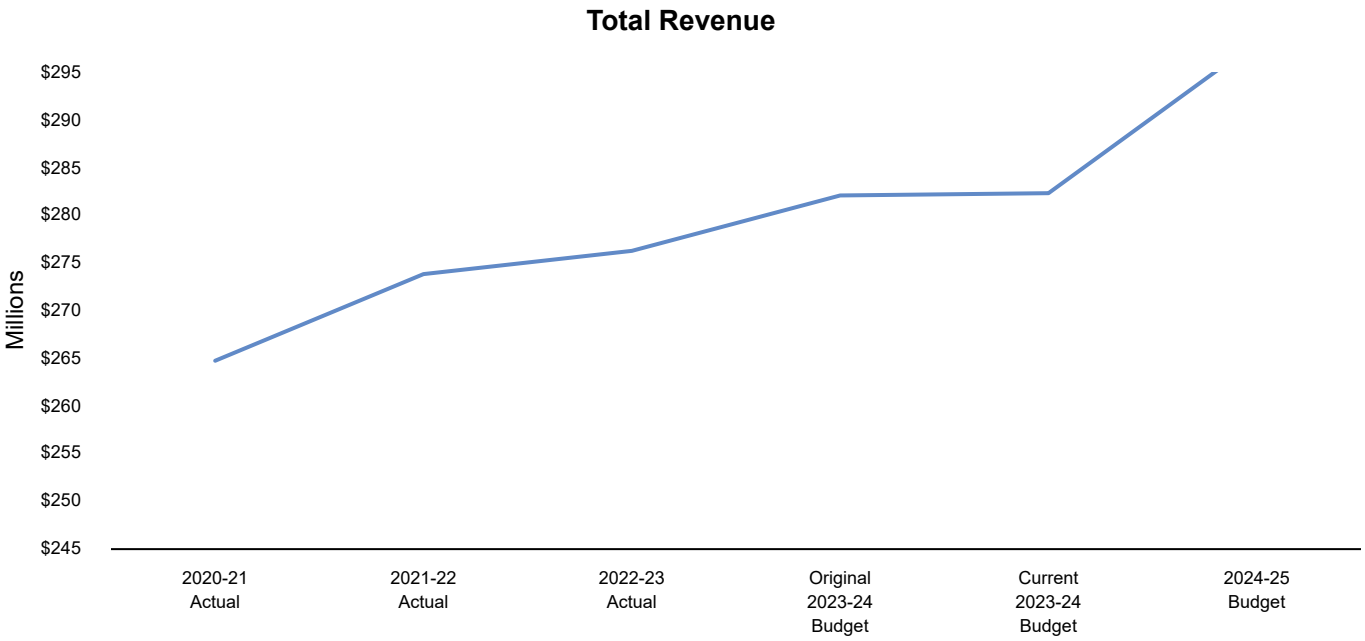
Fund 100 - General Fund

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Revised Budget	FY 2025 Budget	Change From FY 2024
CHARTER SCHOOLS	**$ 19,920,090**	**$ 17,728,725**	**$ 21,823,553**	**$ 27,074,306**	**$ 24,851,717**	**$ (2,222,589)**
ACADEMY CHARTER	3,059,793	2,439,915	3,613,356	3,621,075	3,349,718	(271,357)
AMERICAN CHARTER ACADEMY	2,384,085	2,290,992	2,757,618	2,797,296	2,738,385	(58,911)
BIRCHTREE CHARTER	4,426,640	4,025,919	4,283,358	5,406,022	5,027,788	(378,234)
FRONTERAS CHARTER	3,438,893	3,441,952	3,514,215	4,411,751	4,128,171	(283,580)
KNIK CHARTER SCHOOL	-	-	1,488,560	2,680,540	2,850,940	170,400
MIDNIGHT SUN CHARTER	2,522,558	2,681,970	2,703,479	2,726,485	2,768,124	41,639
TWINDLY BRIDGE CHARTER	4,088,121	2,847,977	3,462,967	5,431,137	3,988,591	(1,442,546)
DEPARTMENTS	**$ 59,433,381**	**$ 75,565,500**	**$ 61,619,827**	**$ 69,003,411**	**$ 74,676,935**	**$ 5,673,524**
ACCOUNTING DEPARTMENT	818,350	840,022	870,004	956,149	851,279	(104,870)
ADMINISTRATION ANNEX WEST	1	1	4,194	14,165	2,614	(11,551)
ADMINISTRATION BUILDING	201,262	202,700	229,616	275,790	255,064	(20,726)
BUSINESS SERVICE	404,378	429,752	539,312	438,996	448,584	9,588
CAREER & TECHNICAL EDUCATION	812,069	299,995	264,720	307,035	443,099	136,064
COMPLIANCE	1	396	80	32,027	39,500	7,473
CUSTODIAL SERVICES	848,550	983,484	1,002,968	802,073	1,075,368	273,295
DISTRICT WAREHOUSE	372,371	382,945	391,712	582,383	588,210	5,827
DISTRICT-WIDE SERVICES	17,631,627	30,237,568	15,199,840	16,156,715	22,601,029	6,444,314
EEO OFFICE	33,499	432	-	31,431	28,470	(2,961)
FACILITIES	6,421,345	6,347,196	6,445,114	6,734,292	6,550,191	(184,101)
FACILITY USE PROGRAM	1	1	-	1,117	-	(1,117)
FEDERAL PROGRAMS	1,645,482	1,562,085	1,638,204	1,692,168	1,764,196	72,028
FINANCE	475,587	496,234	628,285	645,989	668,506	22,517
FOOD SERVICE	147,053	138,920	-	52	-	(52)
HEALTH SERVICES	141,571	88,317	26,298	33,343	98,635	65,292
HUMAN RES. & LABOR RELATIONS	1,083,381	1,232,161	1,215,569	1,205,650	1,225,017	19,367
INFORMATION TECHNOLOGY	4,876,667	5,171,971	5,828,251	4,862,919	5,492,465	629,546
MEDICAID REIMBURSEMENT	63,922	114,351	68,018	85,335	90,189	4,854
OFFICE OF STUDENT SUPPORT	15,621,346	16,329,303	16,139,554	17,203,361	17,514,466	311,105
OFFICE OF TEACHING & LEARNING	3,933,813	4,174,051	3,902,394	5,565,759	5,120,065	(445,694)
OFFICE OF THE SUPERINTENDENT	459,072	516,437	537,104	447,779	487,317	39,538
PAYROLL DEPARTMENT	710,848	718,730	818,984	824,772	820,945	(3,827)
PLANNING & DEMOGRAPHY	-	80,084	-	-	-	-
PUBLIC INFORMATION OFFICER	197,929	190,446	237,124	237,085	193,173	(43,912)
PURCHASING DEPARTMENT	611,630	620,122	666,067	721,899	627,830	(94,069)
QUALITY SCHOOLS	455,315	377,673	375,708	566,850	320,260	(246,590)
RESERVE FOR OPERATING	-	-	-	-	(2,296,910)	(2,296,910)
RISK MANAGEMENT	539,210	3,225,377	3,817,271	4,387,629	5,093,283	705,654
SAFETY & EMERGENCY PREPARED	286,722	165,854	260,112	201,374	205,746	4,372
SCHOOL BOARD	321,803	305,541	309,203	462,607	378,075	(84,532)
STUDENT TRANSPORTATION	306	99	-	3,284,171	3,750,609	466,438
TALENTED & GIFTED INSTRUCTION	318,270	333,252	204,121	242,496	239,660	(2,836)
Grand Total	**$ 243,965,636**	**$ 247,480,158**	**$ 256,203,773**	**$ 267,233,103**	**$ 277,582,268**	**$ 10,349,165**

Fund: 100 General Fund Revenue Summary **Location: District Wide** **Date: 6/5/2024**

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
REVENUE FROM LOCAL SOURCES:									
011	Borough Appropriation	$ 62,310,148	$ 76,091,806	$ 68,929,199	$ 71,389,589	$ 71,389,589	$ 74,881,853	$ 3,492,264	5%
030	Earnings On Investments	8	-	-	-	-	-	-	-%
040	Facility Use Fees	27,521	55,211	75,088	125,000	70,000	120,885	50,885	73%
046	Other Local Revenue	456,335	249,174	248,921	192,500	188,330	300,000	111,670	59%
200	Revenue From Other Sources	531,627	357,459	337,653	496,900	446,900	365,596	(81,304)	(18%)
	Total Local Source Revenue	**63,325,639**	**76,753,650**	**69,590,861**	**72,203,989**	**72,094,819**	**75,668,334**	**3,573,515**	**5%**
REVENUE FROM STATE SOURCES:									-%
050	State Foundation Program	173,584,717	172,949,037	173,204,884	169,513,635	169,436,697	165,003,973	(4,432,724)	(3%)
056	Trs On-Behalf Of Revenue	17,841,542	18,654,054	12,218,945	13,870,000	13,870,000	18,670,920	4,800,920	35%
057	Pers On-Behalf-Of Revenue	3,022,315	2,954,311	983,112	1,181,489	1,181,489	1,957,390	775,901	66%
090	Other State Revenue	64,408	59,289	7,851,670	24,140,696	11,978,777	25,505,212	13,526,435	113%
	Total State Source Revenue	**194,512,982**	**194,616,691**	**194,258,611**	**208,705,820**	**196,466,963**	**211,137,495**	**14,670,532**	**7%**
REVENUE FROM FEDERAL SOURCES:									-%
047	E Rate Reimbursement	1,439,607	1,383,260	968,856	635,411	635,411	635,411	-	-%
100	Federal Revenue Direct	190,673	127,416	158,425	-	14,885	-	(14,885)	(100%)
150	Federal Revenue Thru State	501,424	863,489	748,375	500,000	564,137	500,000	(64,137)	(11%)
	Total Federal Source Revenue	**2,131,704**	**2,374,165**	**1,875,656**	**1,135,411**	**1,214,433**	**1,135,411**	**(79,022)**	**(7%)**
APPROPRIATIONS & TRANSFERS:									-%
015	Budgeted Use Of Fund Balance	4,565,063	-	-	-	12,435,338	10,269,338	(2,166,000)	(17%)
250	Transfer From Other Funds	147,052	40,011	10,500,000	-	73,039	-	(73,039)	(100%)
	Total Appropriations & Transfers	**4,712,115**	**40,011**	**10,500,000**	**-**	**12,508,377**	**10,269,338**	**(2,239,039)**	**(18%)**
REVENUE TOTAL		**$ 264,682,440**	**$ 273,784,517**	**$ 276,225,128**	**$ 282,045,220**	**$ 282,284,592**	**$ 298,210,578**	**$ 15,925,986**	**6%**

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: Districtwide** **Date: 6/5/2024**

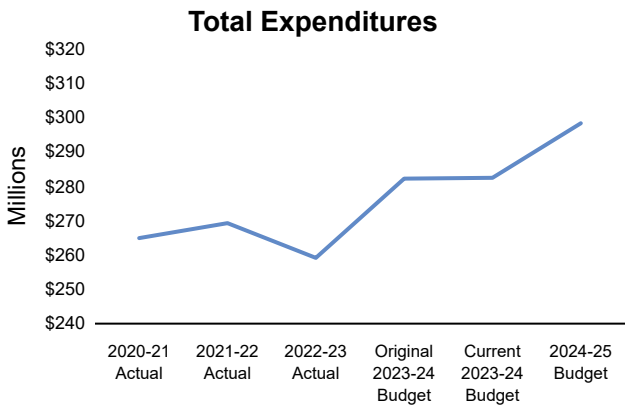
EXPENDITURES SUMMARY

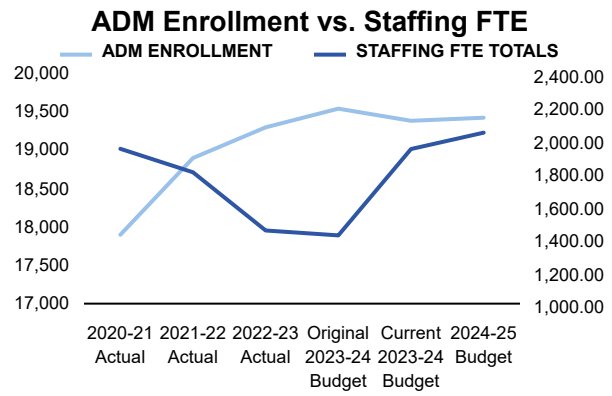
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 101,862,165	$ 93,522,250	$ 99,661,796	$ 107,275,489	$ 103,660,422	$ 116,628,285	$ 12,967,863	13%
320	Non-certificated Salaries	35,666,417	37,031,704	37,620,312	38,637,164	39,686,106	41,223,435	1,537,329	4%
360	Employee Benefits	83,518,878	79,973,578	73,960,221	84,406,860	77,793,481	87,877,699	10,084,218	13%
	Total Personnel	**221,047,460**	**210,527,532**	**211,242,329**	**230,319,513**	**221,140,009**	**245,729,419**	**24,589,410**	**11%**
NON-PERSONNEL EXPENDITURE									-%
410	Professional & Technical Services	5,925,061	5,714,080	7,517,552	9,833,883	12,330,856	8,731,120	(3,599,736)	(29%)
420	Staff Travel	225,235	268,935	488,004	578,264	732,485	714,401	(18,084)	(2%)
425	Student Travel	294,598	883,620	1,142,852	845,464	1,219,657	1,009,485	(210,172)	(17%)
430	Utilities	2,093,514	2,128,398	2,284,169	2,352,459	2,549,786	2,396,131	(153,655)	(6%)
435	Energy	5,150,147	5,410,657	5,731,101	5,886,113	6,519,082	6,268,447	(250,635)	(4%)
440	Purchased Services	5,363,961	3,351,198	3,455,785	4,538,841	5,149,865	4,499,551	(650,314)	(13%)
445	Insurance & Bond Premiums	45,552	2,987,140	3,466,623	4,421,201	4,038,264	4,785,308	747,044	18%
450	Supplies & Materials	12,219,641	10,307,342	12,120,366	17,289,240	18,330,110	16,170,619	(2,159,491)	(12%)
480	Stipends & Tuition (student)	-	-	124,097	-	504,719	100,000	(404,719)	(80%)
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	602,841	870,753	1,170,684	1,309,276	1,633,948	1,257,177	(376,771)	(23%)
495	Indirect Cost	(1,148,678)	(2,383,417)	(1,477,554)	(1,966,178)	(1,937,106)	(810,366)	1,126,740	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	762,308	1,491,746	893,026	1,242,243	990,313	1,149,500	159,187	16%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	187,478	291,427	142,515	143,836	184,059	40,223	28%
533	Principal On Long Term Debt	-	1,654,197	2,735,921	1,689,183	1,721,618	1,881,517	159,899	9%
540	Capitalized Outlay	29,700	-	-	-	-	-	-	-%
	Total Non-Personnel	**31,563,880**	**32,872,127**	**39,944,053**	**48,162,504**	**53,927,433**	**48,336,949**	**(5,590,484)**	**(10%)**
550	Transfer To Other Funds	12,071,100	25,648,852	7,719,452	3,563,203	7,144,111	4,144,210	(2,999,901)	(42%)
560	Transfer To Other Governmental Units	-	-	-	-	73,039	-	(73,039)	(100%)
LOCATION TOTALS		**$264,682,440**	**$ 269,048,511**	**$258,905,834**	**$282,045,220**	**$282,284,592**	**$ 298,210,578**	**$ 15,925,986**	**6%**

ADM ENROLLMENT & STAFFING FTE SUMMARY

ADM ENROLLMENT		**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								-	-%
Director		6.49	6.49	6.30	6.30	7.10	10.35	3.25	46%
Administrator		63.89	61.64	68.92	70.43	68.65	67.65	(1.00)	(1%)
Classroom Teacher		688.31	603.03	689.38	687.89	668.96	735.32	66.36	10%
SPED Teacher		207.69	208.89	186.69	184.69	170.35	176.25	5.90	3%
Specialist - School		104.09	86.53	-	-	108.75	122.15	13.40	12%
Counselor		34.80	28.31	33.08	33.08	32.59	34.45	1.86	6%
Nurse		31.03	30.73	30.13	29.13	29.70	33.13	3.43	12%
Specialist - Department		99.93	89.74	102.76	102.56	104.57	108.57	4.00	4%
	Total Certificated	**1,236.23**	**1,115.36**	**1,117.26**	**1,114.08**	**1,190.67**	**1,287.87**	**97.20**	**8%**
NON-CERTIFICATED FTE									-%
School Board		7.00	7.00	11.00	7.00	7.00	7.00	-	-%
Director		6.00	5.00	9.00	7.00	7.00	6.00	(1.00)	(14%)
Supervisor		33.00	32.50	42.50	41.50	41.50	41.50	-	-%
Instructional Aide		322.00	322.78	-	-	341.68	346.83	5.15	2%
Support Staff		139.43	136.32	163.34	153.72	153.38	154.16	0.78	1%
Custodial Staff		103.13	100.13	-	-	106.25	105.50	(0.75)	(1%)
Specialist - Department		89.58	74.30	96.05	86.05	87.44	85.69	(1.75)	(2%)
	Total Non-Certificated	**700.14**	**678.03**	**321.89**	**295.27**	**744.25**	**746.68**	**2.43**	**0%**
STAFFING FTE TOTALS		**1,936.37**	**1,793.39**	**1,439.15**	**1,409.35**	**1,934.92**	**2,034.55**	**99.63**	**5%**

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: 6/5/2024**

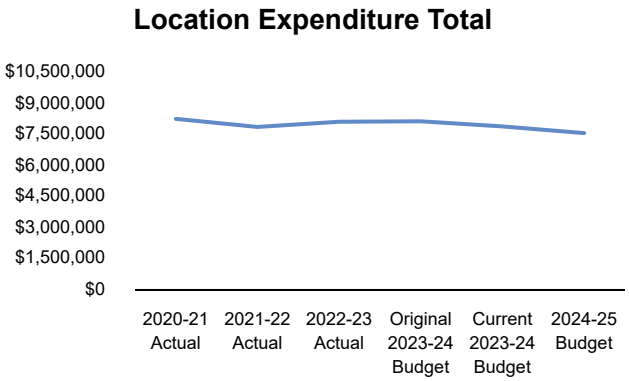
LOCATION EXPENDITURES

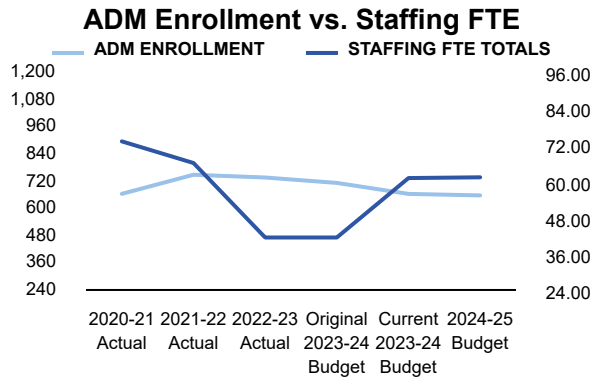
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 4,103,904	$ 3,684,569	$ 3,889,940	$ 4,046,427	$ 3,649,260	$ 3,749,591	$ 100,331	3%
320	Non-certificated Salaries	1,131,564	1,171,359	1,155,501	1,001,007	1,105,213	941,209	(164,004)	(15%)
360	Employee Benefits	2,418,584	2,247,333	2,308,362	2,453,617	2,153,560	2,260,458	106,898	5%
	Total Personnel	**7,654,052**	**7,103,261**	**7,353,803**	**7,501,051**	**6,908,033**	**6,951,258**	**43,225**	**1%**
NON-PERSONNEL EXPENDITURE									-%
410	Professional & Technical Services	1,747	24,682	4,139	23,598	68,200	64,500	(3,700)	(5%)
420	Staff Travel	3,960	4,139	18,896	3,960	14,594	6,960	(7,634)	(52%)
425	Student Travel	27,626	106,537	112,863	-	104,377	-	(104,377)	(100%)
430	Utilities	45,250	47,857	51,525	64,250	53,850	38,240	(15,610)	(29%)
435	Energy	284,988	295,058	303,851	360,233	388,788	315,216	(73,572)	(19%)
440	Purchased Services	41,741	54,932	77,358	17,832	69,509	18,629	(50,880)	(73%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	119,410	156,802	96,251	104,055	161,886	111,147	(50,739)	(31%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	14,072	10,719	24,128	1,000	59,749	1,000	(58,749)	(98%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	11,307	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**538,794**	**700,726**	**700,318**	**574,928**	**920,953**	**555,692**	**(365,261)**	**(40%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 8,192,846**	**$ 7,803,987**	**$ 8,054,121**	**$ 8,075,979**	**$ 7,828,986**	**$ 7,506,950**	**$ (322,036)**	**(4%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**658.93**	**742.98**	**730.83**	**707.00**	**658.68**	**652.00**	**(6.68)**	**(1%)**
CERTIFICATED FTE								-%
Director	-	-	-	-	-	-	-	-%
Administrator	3.00	3.00	3.00	3.00	3.00	3.00	-	-%
Classroom Teacher	23.00	21.00	22.00	22.00	20.00	22.00	2.00	10%
SPED Teacher	9.00	9.00	6.00	6.00	4.00	4.00	-	-%
Specialist - School	8.50	7.00	-	-	8.00	8.00	-	-%
Counselor	3.00	2.00	3.00	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	**47.50**	**43.10**	**35.00**	**35.00**	**39.00**	**41.00**	**2.00**	**5%**
NON-CERTIFICATED FTE								-%
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Instructional Aide	12.25	10.50	-	-	9.63	7.88	(1.75)	(18%)
Support Staff	6.00	5.00	5.00	5.00	5.00	5.00	-	-%
Custodial Staff	6.00	6.00	-	-	6.00	6.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**25.25**	**22.50**	**6.00**	**6.00**	**21.63**	**19.88**	**(1.75)**	**(8%)**
STAFFING FTE TOTALS	**72.75**	**65.60**	**41.00**	**41.00**	**60.63**	**60.88**	**0.25**	**0%**

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: 6/5/2024**

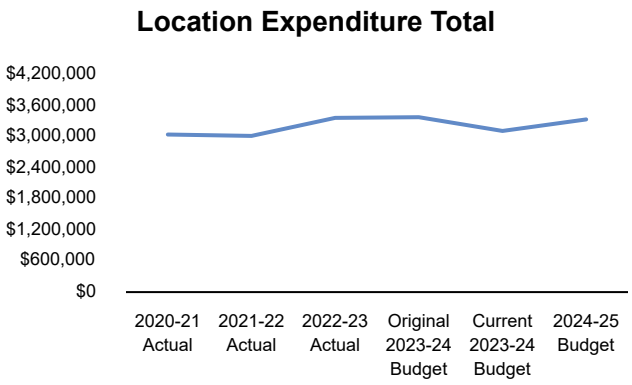
LOCATION EXPENDITURES

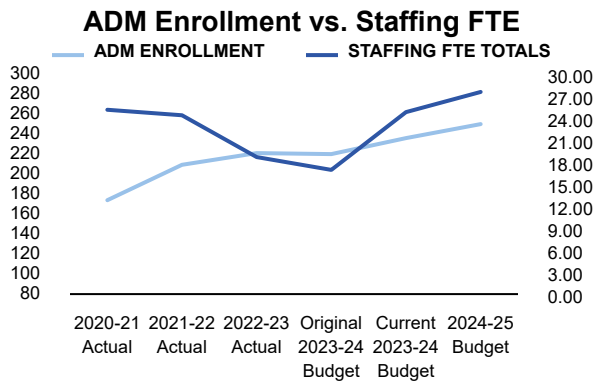
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,542,030	$ 1,477,118	$ 1,593,219	$ 1,661,133	$ 1,409,494	$ 1,625,944	$ 216,450	15%
320	Non-certificated Salaries	321,614	328,854	390,822	368,778	419,738	379,562	(40,176)	(10%)
360	Employee Benefits	865,498	819,004	942,693	980,490	831,869	968,938	137,069	16%
	Total Personnel	**2,729,142**	**2,624,976**	**2,926,734**	**3,010,401**	**2,661,101**	**2,974,444**	**313,343**	**12%**
NON-PERSONNEL EXPENDITURE									-%
410	Professional & Technical Services	195	50	-	-	-	-	-	-%
420	Staff Travel	1,470	1,202	4,796	5,320	8,420	8,320	(100)	(1%)
425	Student Travel	12,897	57,513	61,566	-	50,088	-	(50,088)	(100%)
430	Utilities	32,893	30,787	29,891	45,436	33,269	11,269	(22,000)	(66%)
435	Energy	162,096	183,888	226,388	206,244	220,300	215,834	(4,466)	(2%)
440	Purchased Services	50,691	51,774	59,769	50,943	65,945	56,111	(9,834)	(15%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	22,355	30,052	25,892	31,092	43,509	40,448	(3,061)	(7%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	1,438	9,674	2,375	950	2,940	950	(1,990)	(68%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	3,415	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**287,450**	**364,940**	**410,677**	**339,985**	**424,471**	**332,932**	**(91,539)**	**(22%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 3,016,592**	**$ 2,989,916**	**$ 3,337,411**	**$ 3,350,386**	**$ 3,085,572**	**$ 3,307,376**	**$ 221,804**	**7%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**172.90**	**208.30**	**220.00**	**219.00**	**235.00**	**249.00**	**14.00**	**6%**
CERTIFICATED FTE								-%
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	7.00	6.00	8.25	7.50	6.25	9.00	2.75	44%
SPED Teacher	3.00	3.00	4.00	4.00	4.00	4.00	-	-%
Specialist - School	3.25	2.75	-	-	3.75	3.75	-	-%
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	**15.75**	**15.00**	**14.75**	**14.00**	**16.50**	**19.25**	**2.75**	**17%**
NON-CERTIFICATED FTE								-%
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	0.80	0.80	0.80	0.80	-	-%
Instructional Aide	5.25	5.25	-	-	4.38	4.38	-	-%
Support Staff	2.00	2.00	3.00	2.00	2.00	2.00	-	-%
Custodial Staff	2.00	2.00	-	-	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**9.25**	**9.25**	**3.80**	**2.80**	**8.18**	**8.18**	**-**	**-%**
STAFFING FTE TOTALS	**25.00**	**24.25**	**18.55**	**16.80**	**24.68**	**27.43**	**2.75**	**11%**

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: 6/5/2024**

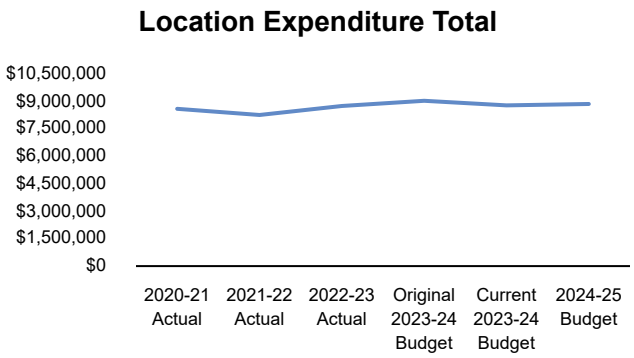
LOCATION EXPENDITURES

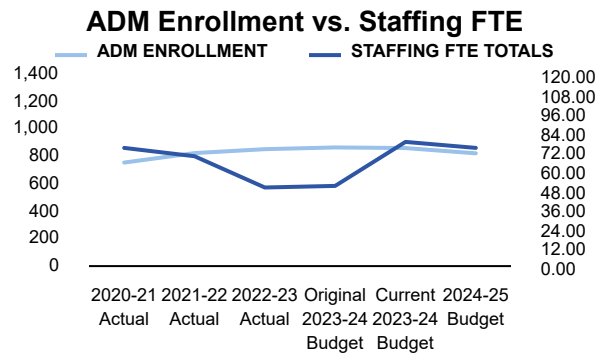
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 4,492,155	$ 4,037,771	$ 4,327,303	$ 4,624,720	$ 4,416,517	$ 4,667,648	$ 251,131	6%
320	Non-certificated Salaries	929,208	1,015,225	999,437	907,671	1,008,045	904,043	(104,002)	(10%)
360	Employee Benefits	2,439,412	2,339,956	2,529,892	2,762,555	2,371,911	2,566,729	194,818	8%
	Total Personnel	**7,860,775**	**7,392,952**	**7,856,632**	**8,294,946**	**7,796,473**	**8,138,420**	**341,947**	**4%**
NON-PERSONNEL EXPENDITURE									-%
410	Professional & Technical Services	2,000	20,558	22,023	52,956	61,576	29,617	(31,959)	(52%)
420	Staff Travel	5,253	7,471	10,461	5,780	19,811	7,280	(12,531)	(63%)
425	Student Travel	26,064	86,552	122,052	-	101,521	-	(101,521)	(100%)
430	Utilities	56,985	62,985	68,885	83,180	73,037	38,147	(34,890)	(48%)
435	Energy	415,222	372,100	376,697	383,959	407,159	414,048	6,889	2%
440	Purchased Services	59,957	73,841	75,318	22,060	91,451	23,129	(68,322)	(75%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	97,977	176,354	157,949	138,824	154,329	156,481	2,152	1%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	22,321	11,489	11,399	4,000	29,953	4,000	(25,953)	(87%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	5,395	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**685,779**	**816,745**	**844,784**	**690,759**	**938,837**	**672,702**	**(266,135)**	**(28%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 8,546,554**	**$ 8,209,697**	**$ 8,701,416**	**$ 8,985,705**	**$ 8,735,310**	**$ 8,811,122**	**$ 75,812**	**1%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**747.60**	**816.80**	**845.34**	**858.00**	**853.48**	**815.00**	**(38.48)**	**(5%)**
CERTIFICATED FTE								-%
Director	-	-	-	-	-	-	-	-%
Administrator	3.00	3.00	3.00	4.00	4.00	4.00	-	-%
Classroom Teacher	26.50	22.00	28.50	28.50	29.50	30.00	0.50	2%
SPED Teacher	9.00	9.00	8.00	8.00	8.00	6.90	(1.10)	(14%)
Specialist - School	10.00	9.00	-	-	11.00	8.60	(2.40)	(22%)
Counselor	3.00	1.00	2.00	2.00	2.00	3.00	1.00	50%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**52.50**	**45.00**	**42.50**	**43.50**	**55.50**	**53.50**	**(2.00)**	**(4%)**
NON-CERTIFICATED FTE								-%
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Instructional Aide	8.75	11.05	-	-	10.50	8.75	(1.75)	(17%)
Support Staff	5.00	5.00	5.00	5.00	5.00	5.00	-	-%
Custodial Staff	6.00	6.00	-	-	5.00	5.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**20.75**	**23.05**	**6.00**	**6.00**	**21.50**	**19.75**	**(1.75)**	**(8%)**
STAFFING FTE TOTALS	**73.25**	**68.05**	**48.50**	**49.50**	**77.00**	**73.25**	**(3.75)**	**(5%)**

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





Fund: 100 General Fund **Location: 004 Houston Jr/Sr High School** **Date: 6/5/2024**

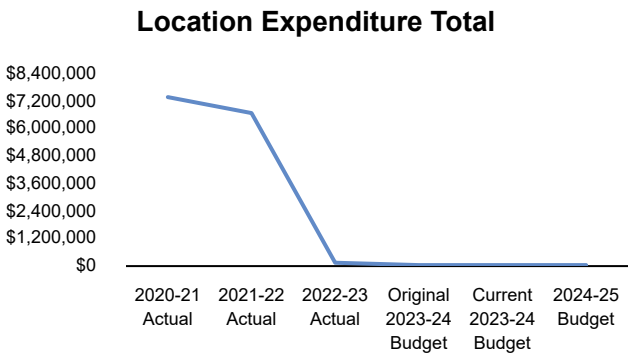
LOCATION EXPENDITURES

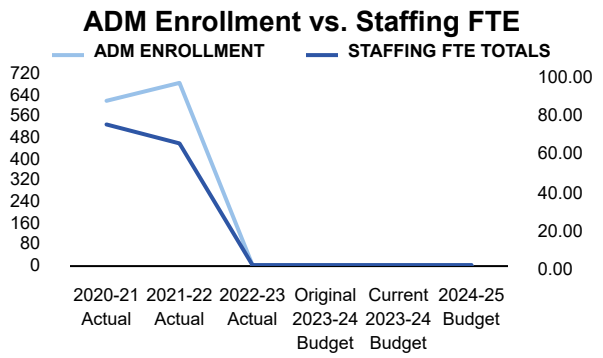
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 3,662,838	$ 3,215,495	$ 5,147	$ -	$ 207	$ -	$ (207)	(100%)
320	Non-certificated Salaries	1,031,621	980,604	13,376	-	-	-	-	-%
360	Employee Benefits	2,156,846	1,835,278	4,660	-	34	-	(34)	(100%)
	Total Personnel	**6,851,305**	**6,031,377**	**23,183**	**-**	**241**	**-**	**(241)**	**(100%)**
NON-PERSONNEL EXPENDITURE									-%
410	Professional & Technical Services	-	7,180	-	-	-	-	-	-%
420	Staff Travel	3,960	3,245	-	-	-	-	-	-%
425	Student Travel	28,264	115,156	-	-	-	-	-	-%
430	Utilities	51,465	51,931	16,737	-	-	-	-	-%
435	Energy	264,894	278,190	2,706	-	-	-	-	-%
440	Purchased Services	70,961	87,186	61,123	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	70,147	67,815	-	-	-	-	-	-%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	6,645	9,087	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	1,901	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**498,237**	**619,790**	**80,566**	**-**	**-**	**-**	**-**	**-%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 7,349,542**	**$ 6,651,167**	**$ 103,749**	**$ -**	**$ 241**	**$ -**	**$ (241)**	**(100%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**616.07**	**683.35**	**-**	**-**	**-**	**-**	**-**	**-%**
CERTIFICATED FTE								-%
Director	-	-	-	-	-	-	-	-%
Administrator	3.00	2.00	-	-	-	-	-	-%
Classroom Teacher	24.00	19.00	-	-	-	-	-	-%
SPED Teacher	11.00	11.00	-	-	-	-	-	-%
Specialist - School	8.00	6.00	-	-	-	-	-	-%
Counselor	3.00	2.00	-	-	-	-	-	-%
Nurse	1.00	1.00	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**50.00**	**41.00**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								-%
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	1.00	-	-	-	-	-	-%
Instructional Aide	11.25	10.38	-	-	-	-	-	-%
Support Staff	5.00	5.00	-	-	-	-	-	-%
Custodial Staff	6.00	6.00	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**23.25**	**22.38**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**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: 6/5/2024**

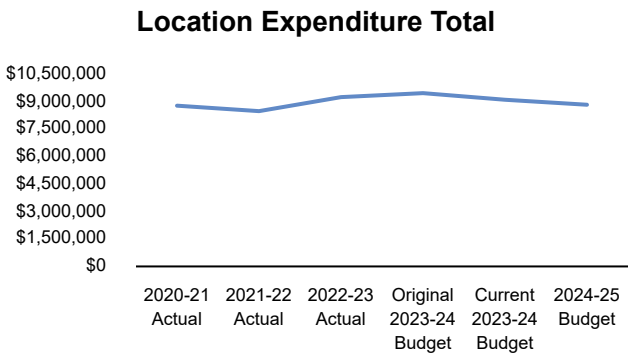
LOCATION EXPENDITURES

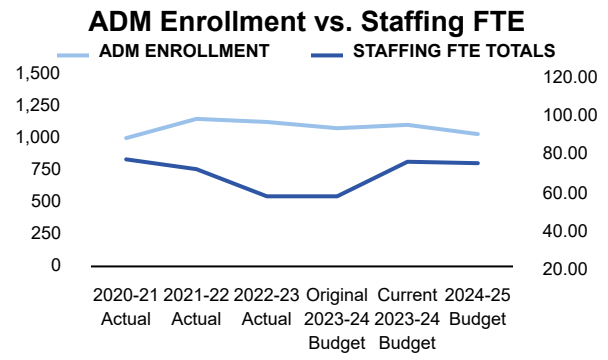
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 4,657,355	$ 4,383,787	$ 4,813,863	$ 5,019,795	$ 4,682,324	$ 4,684,889	$ 2,565	0%
320	Non-certificated Salaries	957,155	931,957	995,620	882,321	1,013,691	912,944	(100,747)	(10%)
360	Employee Benefits	2,513,376	2,319,152	2,534,918	2,871,825	2,376,716	2,500,318	123,602	5%
	Total Personnel	**8,127,886**	**7,634,896**	**8,344,401**	**8,773,941**	**8,072,731**	**8,098,151**	**25,420**	**0%**
NON-PERSONNEL EXPENDITURE									-%
410	Professional & Technical Services	675	14,638	4,623	19,166	70,000	70,000	-	-%
420	Staff Travel	3,960	6,597	5,757	5,955	7,168	5,280	(1,888)	(26%)
425	Student Travel	22,510	95,495	147,252	-	99,825	-	(99,825)	(100%)
430	Utilities	31,872	32,720	58,286	81,112	45,318	18,310	(27,008)	(60%)
435	Energy	314,665	370,345	350,901	369,599	443,246	378,967	(64,279)	(15%)
440	Purchased Services	52,763	62,108	69,460	27,860	91,145	31,636	(59,509)	(65%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	131,069	174,643	205,043	145,139	215,319	171,164	(44,155)	(21%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	51,470	46,552	14,782	-	15,803	-	(15,803)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	3,890	-	-	14,000	14,000	(100%)
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**608,984**	**803,098**	**859,994**	**648,831**	**987,824**	**689,357**	**(298,467)**	**(30%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 8,736,870**	**$ 8,437,994**	**$ 9,204,395**	**$ 9,422,772**	**$ 9,060,555**	**$ 8,787,508**	**$ (273,047)**	**(3%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**994.73**	**1,144.95**	**1,120.69**	**1,072.00**	**1,098.30**	**1,026.00**	**(72.30)**	**(7%)**
CERTIFICATED FTE								-%
Director	-	-	-	-	-	-	-	-%
Administrator	3.00	4.00	4.00	4.00	4.00	4.00	-	-%
Classroom Teacher	31.00	29.00	33.00	33.00	32.00	32.00	-	-%
SPED Teacher	7.00	6.00	7.00	7.00	5.00	6.00	1.00	20%
Specialist - School	11.00	7.00	-	-	6.50	6.50	-	-%
Counselor	4.00	3.00	4.00	4.00	4.00	4.00	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**57.00**	**50.00**	**49.00**	**49.00**	**52.50**	**53.50**	**1.00**	**2%**
NON-CERTIFICATED FTE								-%
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Instructional Aide	6.25	7.13	-	-	9.50	7.75	(1.75)	(18%)
Support Staff	6.00	6.00	6.00	6.00	6.00	6.00	-	-%
Custodial Staff	5.00	6.00	-	-	5.00	5.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**18.25**	**20.13**	**7.00**	**7.00**	**21.50**	**19.75**	**(1.75)**	**(8%)**
STAFFING FTE TOTALS	**75.25**	**70.13**	**56.00**	**56.00**	**74.00**	**73.25**	**(0.75)**	**(1%)**

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: 6/5/2024**

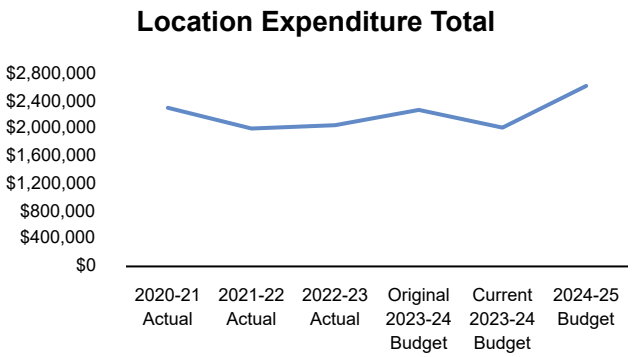
LOCATION EXPENDITURES

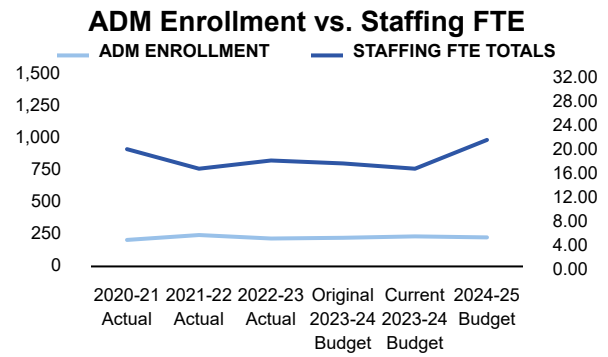
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,363,327	$ 1,091,901	$ 1,133,004	$ 1,196,687	$ 1,080,888	$ 1,475,988	$ 395,100	37%
320	Non-certificated Salaries	180,826	207,537	215,162	225,582	209,220	222,374	13,154	6%
360	Employee Benefits	613,589	542,346	552,521	670,325	533,678	758,744	225,066	42%
	Total Personnel	**2,157,742**	**1,841,784**	**1,900,687**	**2,092,594**	**1,823,786**	**2,457,106**	**633,320**	**35%**
NON-PERSONNEL EXPENDITURE									-%
410	Professional & Technical Services	-	2,034	-	-	1,500	-	(1,500)	(100%)
420	Staff Travel	2,970	3,084	3,337	2,970	2,460	12,460	10,000	407%
425	Student Travel	-	51	55	-	-	-	-	-%
430	Utilities	31,043	36,919	32,919	46,588	34,003	12,837	(21,166)	(62%)
435	Energy	78,782	80,271	82,972	83,637	94,271	87,872	(6,399)	(7%)
440	Purchased Services	4,697	10,336	10,516	10,492	14,121	11,059	(3,062)	(22%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	21,761	18,096	13,225	29,640	36,929	34,557	(2,372)	(6%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	2,065	4,076	1,569	2,000	2,600	2,000	(600)	(23%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**141,318**	**154,867**	**144,593**	**175,327**	**185,884**	**160,785**	**(25,099)**	**(14%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 2,299,060**	**$ 1,996,651**	**$ 2,045,280**	**$ 2,267,921**	**$ 2,009,670**	**$ 2,617,891**	**$ 608,221**	**30%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**199.25**	**237.50**	**210.30**	**216.00**	**226.95**	**219.00**	**(7.95)**	**(4%)**
CERTIFICATED FTE								-%
Director	-	-	-	-	-	-	-	-%
Administrator	1.50	1.50	1.99	1.50	1.50	1.50	-	-%
Classroom Teacher	8.00	7.00	9.00	9.00	7.00	11.00	4.00	57%
SPED Teacher	2.00	2.00	2.00	2.00	1.00	1.00	-	-%
Specialist - School	1.00	-	-	-	-	-	-	-%
Counselor	2.00	1.00	2.00	2.00	2.00	2.00	-	-%
Nurse	0.50	0.50	-	-	-	0.80	0.80	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**15.00**	**12.00**	**14.99**	**14.50**	**11.50**	**16.30**	**4.80**	**42%**
NON-CERTIFICATED FTE								-%
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	0.63	1.62	-	-	0.37	0.37	-	-%
Support Staff	2.00	1.50	2.50	2.50	2.50	2.50	-	-%
Custodial Staff	1.75	1.00	-	-	1.75	1.75	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**4.38**	**4.12**	**2.50**	**2.50**	**4.62**	**4.62**	**-**	**-%**
STAFFING FTE TOTALS	**19.38**	**16.12**	**17.49**	**17.00**	**16.12**	**20.92**	**4.80**	**30%**

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: 6/5/2024**

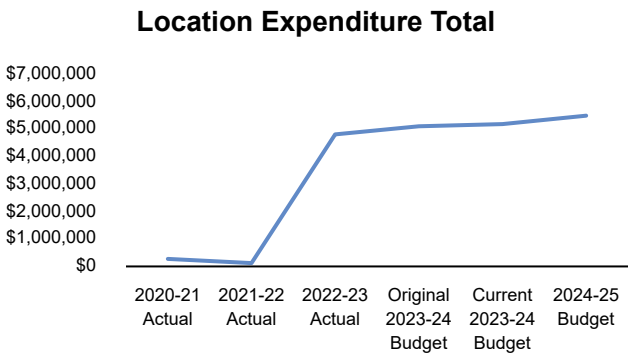
LOCATION EXPENDITURES

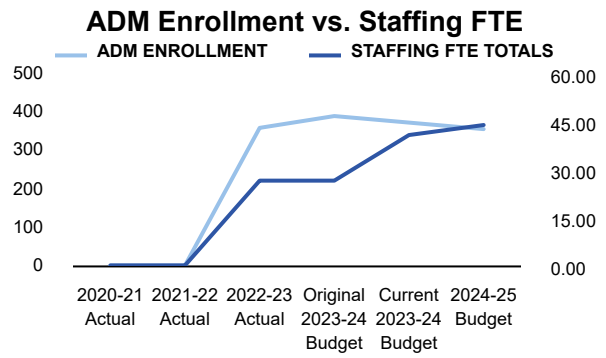
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 160,072	$ 35,217	$ 2,222,900	$ 2,516,411	$ 2,457,423	$ 2,695,751	$ 238,328	$ 0
320	Non-certificated Salaries	-	13,339	642,364	610,585	702,399	633,531	(68,868)	(10%)
360	Employee Benefits	72,844	19,941	1,360,956	1,484,830	1,442,202	1,640,603	198,401	14%
	Total Personnel	**232,916**	**68,497**	**4,226,220**	**4,611,826**	**4,602,024**	**4,969,885**	**367,861**	**8%**
NON-PERSONNEL EXPENDITURE									-%
410	Professional & Technical Services	-	16,339	2,771	19,167	25,417	25,417	-	-%
420	Staff Travel	-	-	5,515	2,640	6,573	3,111	(3,462)	(53%)
425	Student Travel	-	-	119,585	-	89,241	3,000	(86,241)	(97%)
430	Utilities	-	-	29,803	58,998	35,546	20,042	(15,504)	(44%)
435	Energy	-	-	256,988	275,798	219,511	326,664	107,153	49%
440	Purchased Services	5,272	-	48,949	41,420	92,948	46,919	(46,029)	(50%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	-	81,707	63,349	71,807	58,915	(12,892)	(18%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	6,259	-	10,110	6,000	(4,110)	(41%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**5,272**	**16,339**	**551,577**	**461,372**	**551,153**	**490,068**	**(61,085)**	**(11%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 238,188**	**$ 84,836**	**$ 4,777,797**	**$ 5,073,198**	**$ 5,153,177**	**$ 5,459,953**	**$ 306,776**	**6%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT		**-**	**-**	**358.25**	**389.00**	**371.97**	**355.00**	**(16.97)**	**(5%)**
CERTIFICATED FTE									-%
Director		-	-	-	-	-	-	-	-%
Administrator		-	-	2.00	2.00	2.00	2.00	-	-%
Classroom Teacher		-	-	12.00	12.00	10.50	13.50	3.00	29%
SPED Teacher		-	-	5.00	5.00	6.00	6.00	-	-%
Specialist - School		-	-	-	-	5.50	6.50	1.00	18%
Counselor		-	-	2.00	2.00	2.00	2.00	-	-%
Nurse		-	-	1.00	1.00	1.00	1.00	-	-%
Specialist - Department		-	-	-	-	-	-	-	-%
	Total Certificated	**-**	**-**	**22.00**	**22.00**	**27.00**	**31.00**	**4.00**	**15%**
NON-CERTIFICATED FTE									-%
School Board		-	-	-	-	-	-	-	-%
Director		-	-	-	-	-	-	-	-%
Supervisor		-	-	0.50	0.50	0.50	0.50	-	-%
Instructional Aide		-	-	-	-	5.25	4.38	(0.87)	(17%)
Support Staff		-	-	4.00	4.00	4.00	4.00	-	-%
Custodial Staff		-	-	-	-	4.00	4.00	-	-%
Specialist - Department		-	-	-	-	-	-	-	-%
	Total Non-Certificated	**-**	**-**	**4.50**	**4.50**	**13.75**	**12.88**	**(0.87)**	**(6%)**
STAFFING FTE TOTALS		**-**	**-**	**26.50**	**26.50**	**40.75**	**43.88**	**3.13**	**8%**

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: 6/5/2024**

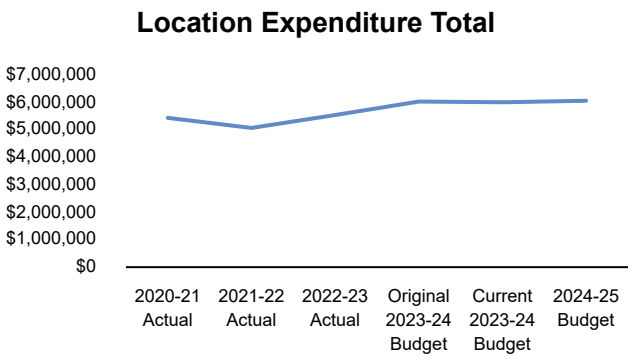
LOCATION EXPENDITURES

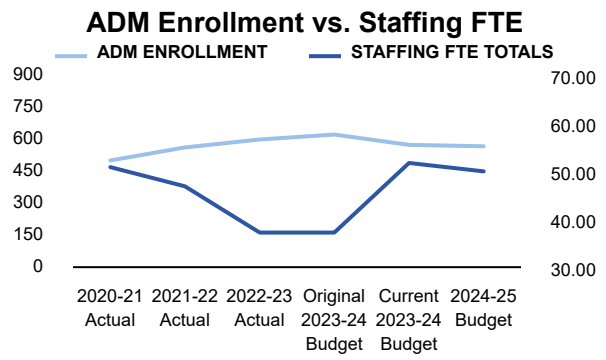
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,874,834	$ 2,615,496	$ 2,876,026	$ 3,027,581	$ 3,060,987	$ 3,111,134	$ 50,147	2%
320	Non-certificated Salaries	624,248	625,902	660,450	753,661	751,219	718,333	(32,886)	(4%)
360	Employee Benefits	1,660,288	1,501,655	1,652,077	1,854,291	1,714,063	1,822,958	108,895	6%
	Total Personnel	**5,159,370**	**4,743,053**	**5,188,553**	**5,635,533**	**5,526,269**	**5,652,425**	**126,156**	**2%**
NON-PERSONNEL EXPENDITURE									-%
410	Professional & Technical Services	-	24,023	2,994	23,598	62,500	62,500	-	-%
420	Staff Travel	2,040	2,040	-	2,040	1,642	2,040	398	24%
425	Student Travel	630	587	1,517	2,300	2,352	2,600	248	11%
430	Utilities	32,845	35,561	54,650	68,106	56,357	30,487	(25,870)	(46%)
435	Energy	161,695	169,641	189,204	178,721	194,753	184,471	(10,282)	(5%)
440	Purchased Services	9,230	14,731	17,257	15,848	45,771	14,854	(30,917)	(68%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	38,819	48,874	53,280	72,253	82,975	78,084	(4,891)	(6%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	2,373	1,354	2,887	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 Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**247,632**	**296,811**	**321,789**	**365,866**	**449,350**	**378,036**	**(71,314)**	**(16%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		$ 5,407,002	$ 5,039,864	$ 5,510,342	$ 6,001,399	$ 5,975,619	$ 6,030,461	$ 54,842	1%

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**495.55**	**556.60**	**593.75**	**617.00**	**568.60**	**562.00**	**(6.60)**	**(1%)**
CERTIFICATED FTE								-%
Director	-	-	-	-	-	-	-	-%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Classroom Teacher	20.00	17.00	20.00	20.00	20.00	20.00	-	-%
SPED Teacher	7.00	7.00	6.00	6.00	6.00	6.00	-	-%
Specialist - School	2.00	2.00	-	-	2.00	2.00	-	-%
Counselor	2.00	1.00	2.00	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**	**30.00**	**31.00**	**31.00**	**33.00**	**33.00**	**-**	**-%**
NON-CERTIFICATED FTE								-%
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Instructional Aide	8.63	8.63	-	-	9.50	7.75	(1.75)	(18%)
Support Staff	3.00	3.00	5.00	5.00	4.00	4.00	-	-%
Custodial Staff	4.00	4.00	-	-	4.00	4.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**16.63**	**16.63**	**6.00**	**6.00**	**18.50**	**16.75**	**(1.75)**	**(9%)**
STAFFING FTE TOTALS	**50.63**	**46.63**	**37.00**	**37.00**	**51.50**	**49.75**	**(1.75)**	**(3%)**

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





Fund: 100 General Fund **Location: 011 Wasilla Middle School** **Date: 6/5/2024**

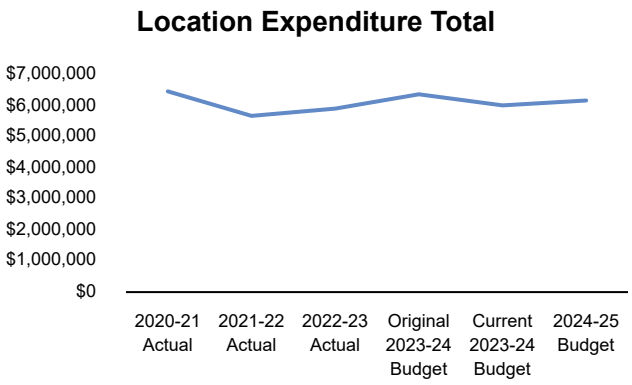
LOCATION EXPENDITURES

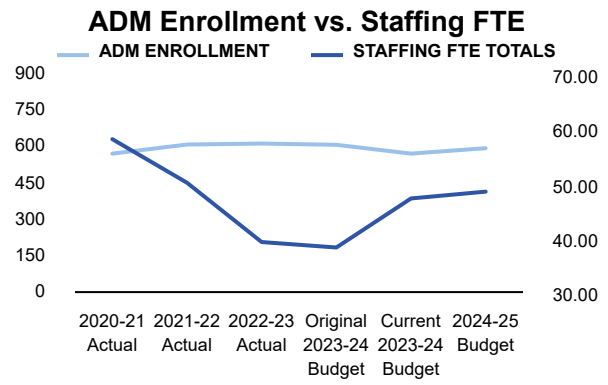
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 3,450,724	$ 2,785,983	$ 2,955,260	$ 3,203,200	$ 2,999,651	$ 3,204,029	$ 204,378	7%
320	Non-certificated Salaries	657,927	728,381	727,610	715,879	713,682	681,223	(32,459)	(5%)
360	Employee Benefits	1,930,880	1,696,676	1,747,665	1,935,562	1,721,161	1,796,663	75,502	4%
	Total Personnel	**6,039,531**	**5,211,040**	**5,430,535**	**5,854,641**	**5,434,494**	**5,681,915**	**247,421**	**5%**
NON-PERSONNEL EXPENDITURE									-%
410	Professional & Technical Services	-	20,558	12,882	20,558	26,268	25,417	(851)	(3%)
420	Staff Travel	2,040	3,550	-	2,040	2,975	2,040	(935)	(31%)
425	Student Travel	-	5,656	978	-	-	-	-	-%
430	Utilities	44,170	47,181	50,778	67,547	53,945	23,050	(30,895)	(57%)
435	Energy	242,107	275,882	277,632	266,049	324,444	273,351	(51,093)	(16%)
440	Purchased Services	9,286	16,471	14,315	14,609	22,226	14,854	(7,372)	(33%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	76,180	45,333	51,449	93,536	98,548	99,180	632	1%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	654	893	3,943	500	566	500	(66)	(12%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	17,200	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**374,437**	**415,524**	**429,177**	**464,839**	**528,972**	**438,392**	**(90,580)**	**(17%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 6,413,968**	**$ 5,626,564**	**$ 5,859,712**	**$ 6,319,480**	**$ 5,963,466**	**$ 6,120,307**	**$ 156,841**	**3%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**567.45**	**605.15**	**609.10**	**604.00**	**567.60**	**590.00**	**22.40**	**4%**
CERTIFICATED FTE								-%
Director	-	-	-	-	-	-	-	-%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Classroom Teacher	26.00	20.00	23.00	22.00	19.00	21.00	2.00	11%
SPED Teacher	8.00	7.00	6.00	6.00	5.00	6.00	1.00	20%
Specialist - School	2.00	2.00	-	-	2.00	2.00	-	-%
Counselor	2.00	1.00	2.00	2.00	2.00	2.00	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**41.00**	**33.00**	**34.00**	**33.00**	**31.00**	**34.00**	**3.00**	**10%**
NON-CERTIFICATED FTE								-%
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Instructional Aide	7.88	7.88	-	-	7.00	5.25	(1.75)	(25%)
Support Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	-%
Custodial Staff	4.00	4.00	-	-	4.00	4.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**16.88**	**16.88**	**5.00**	**5.00**	**16.00**	**14.25**	**(1.75)**	**(11%)**
STAFFING FTE TOTALS	**57.88**	**49.88**	**39.00**	**38.00**	**47.00**	**48.25**	**1.25**	**3%**

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: 6/5/2024**

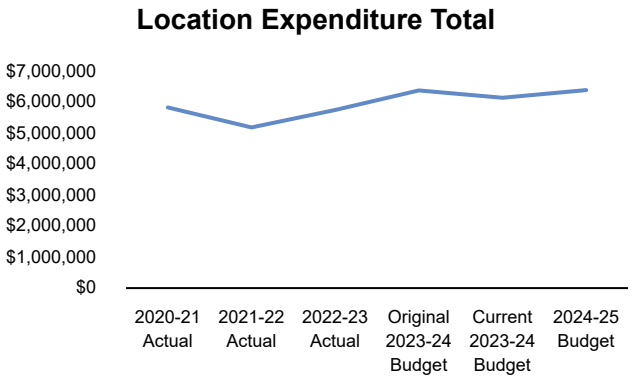
LOCATION EXPENDITURES

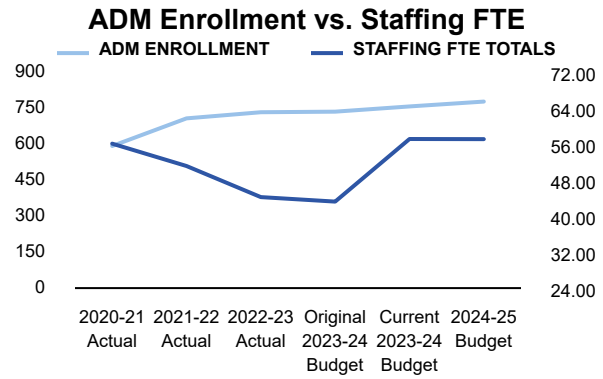
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 3,091,225	$ 2,655,145	$ 2,966,378	$ 3,361,386	$ 3,197,108	$ 3,422,926	$ 225,818	7%
320	Non-certificated Salaries	681,775	622,955	646,091	628,169	718,695	724,844	6,149	1%
360	Employee Benefits	1,731,968	1,530,798	1,726,907	1,972,672	1,693,015	1,785,901	92,886	5%
	Total Personnel	**5,504,968**	**4,808,898**	**5,339,376**	**5,962,227**	**5,608,818**	**5,933,671**	**324,853**	**6%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	249	30,140	4,646	30,140	70,000	70,000	-	-%
420	Staff Travel	2,144	2,040	653	4,080	2,762	2,040	(722)	(26%)
425	Student Travel	-	4,125	754	-	-	-	-	-%
430	Utilities	23,990	24,306	38,254	55,701	37,967	13,484	(24,483)	(64%)
435	Energy	198,245	214,319	237,469	209,147	244,798	228,164	(16,634)	(7%)
440	Purchased Services	11,825	11,114	18,815	18,809	57,846	20,104	(37,742)	(65%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	79,275	77,208	77,762	93,593	113,488	117,608	4,120	4%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	1,351	2,660	12,102	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	10,000	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**317,079**	**365,912**	**400,455**	**411,470**	**526,861**	**451,400**	**(75,461)**	**(14%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 5,822,047**	**$ 5,174,810**	**$ 5,739,831**	**$ 6,373,697**	**$ 6,135,679**	**$ 6,385,071**	**$ 249,392**	**4%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**587.90**	**703.03**	**728.60**	**731.00**	**752.78**	**773.00**	**20.22**	**3%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	2.00	2.00	4.00	4.00	2.00	2.00	-	-%
Classroom Teacher	28.00	22.00	25.00	25.00	25.00	27.00	2.00	8%
SPED Teacher	6.00	6.00	7.00	6.00	6.00	6.00	-	-%
Specialist - School	1.00	1.00	-	-	2.00	2.00	-	-%
Counselor	2.00	1.00	2.00	2.00	2.00	2.00	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**40.00**	**33.00**	**39.00**	**38.00**	**38.00**	**40.00**	**2.00**	**5%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Instructional Aide	6.88	8.91	-	-	8.91	6.88	(2.03)	(23%)
Support Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	-%
Custodial Staff	4.00	4.00	-	-	5.00	5.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**15.88**	**17.91**	**5.00**	**5.00**	**18.91**	**16.88**	**(2.03)**	**(11%)**
STAFFING FTE TOTALS	**55.88**	**50.91**	**44.00**	**43.00**	**56.91**	**56.88**	**(0.03)**	**(0%)**

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: 6/5/2024**

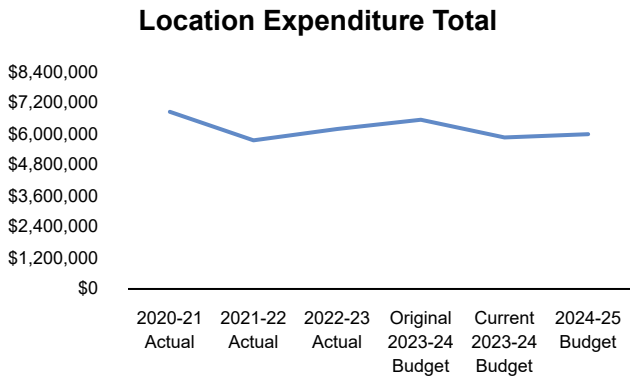
LOCATION EXPENDITURES

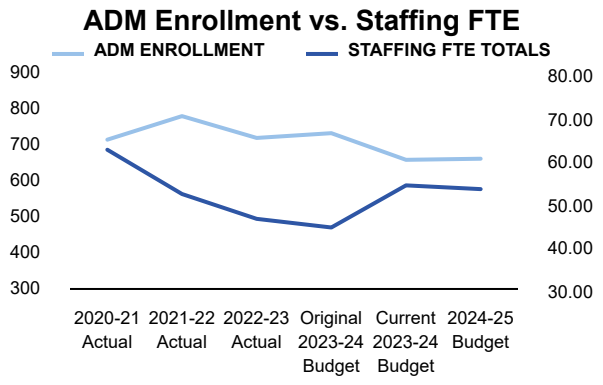
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 3,717,733	$ 3,050,426	$ 3,239,995	$ 3,367,346	$ 2,943,833	$ 3,062,670	$ 118,837	4%
320	Non-certificated Salaries	671,875	630,316	615,537	687,600	653,475	692,903	39,428	6%
360	Employee Benefits	2,091,771	1,687,022	1,923,919	2,021,543	1,780,637	1,786,161	5,524	0%
	Total Personnel	**6,481,379**	**5,367,764**	**5,779,451**	**6,076,489**	**5,377,945**	**5,541,734**	**163,789**	**3%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	175	-	-	-	-	-	-	-%
420	Staff Travel	3,060	3,060	-	2,040	2,717	2,040	(677)	(25%)
425	Student Travel	-	4,154	1,269	-	-	-	-	-%
430	Utilities	37,180	36,556	41,347	55,574	43,004	12,337	(30,667)	(71%)
435	Energy	241,103	231,715	260,751	296,137	308,954	308,073	(881)	(0%)
440	Purchased Services	13,339	14,162	14,533	17,495	26,741	17,854	(8,887)	(33%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	74,540	83,376	69,655	94,126	93,818	98,268	4,450	5%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	175	565	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	15,000	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**369,572**	**373,588**	**402,555**	**465,372**	**475,234**	**438,572**	**(36,662)**	**(8%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 6,850,951**	**$ 5,741,352**	**$ 6,182,006**	**$ 6,541,861**	**$ 5,853,179**	**$ 5,980,306**	**$ 127,127**	**2%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**711.90**	**777.37**	**716.75**	**730.00**	**655.95**	**659.00**	**3.05**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	3.00	3.00	2.00	2.00	2.00	2.00	-	-%
Classroom Teacher	29.00	22.00	27.00	27.00	26.00	25.00	(1.00)	(4%)
SPED Teacher	8.00	7.00	7.00	7.00	6.00	7.00	1.00	17%
Specialist - School	1.00	1.00	-	-	-	-	-	-%
Counselor	3.00	1.00	2.00	2.00	2.00	2.00	-	-%
Nurse	1.00	1.00	2.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**45.00**	**35.00**	**40.00**	**39.00**	**37.00**	**37.00**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Instructional Aide	8.00	7.75	-	-	7.75	6.88	(0.87)	(11%)
Support Staff	4.00	4.00	5.00	4.00	4.00	4.00	-	-%
Custodial Staff	4.00	4.00	-	-	4.00	4.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**17.00**	**16.75**	**6.00**	**5.00**	**16.75**	**15.88**	**(0.87)**	**(5%)**
STAFFING FTE TOTALS	**62.00**	**51.75**	**46.00**	**44.00**	**53.75**	**52.88**	**(0.87)**	**(2%)**

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





Fund: 100 General Fund **Location: 014 Houston Middle School** **Date: 6/5/2024**

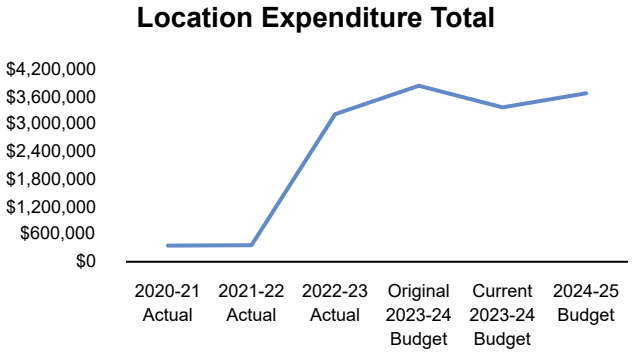
LOCATION EXPENDITURES

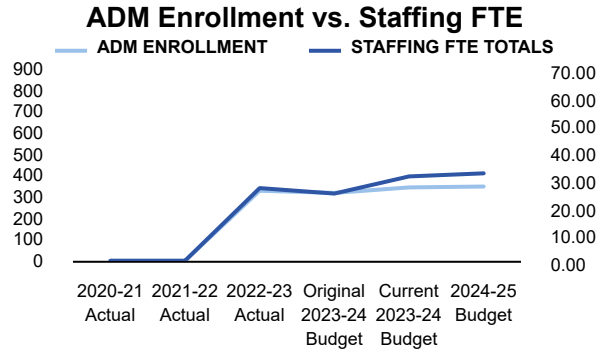
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 166,902	$ 172,431	$ 1,723,674	$ 1,869,641	$ 1,607,929	$ 1,764,679	$ 156,750	10%
320	Non-certificated Salaries	42,331	42,882	427,970	450,927	425,433	416,289	(9,144)	(2%)
360	Employee Benefits	108,701	109,097	925,156	1,093,845	948,249	1,059,531	111,282	12%
	Total Personnel	**317,934**	**324,410**	**3,076,800**	**3,414,413**	**2,981,611**	**3,240,499**	**258,888**	**9%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	16,339	2,771	19,167	25,417	25,417	-	-%
420	Staff Travel	-	-	-	2,040	2,071	2,240	169	8%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	6,936	30,536	34,450	13,684	(20,766)	(60%)
435	Energy	13,587	-	80,771	275,798	183,965	286,882	102,917	56%
440	Purchased Services	-	-	11,591	45,308	69,481	50,253	(19,228)	(28%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	-	26,205	40,886	58,058	44,336	(13,722)	(24%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	2,110	500	500	700	200	40%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**13,587**	**16,339**	**130,384**	**414,235**	**373,942**	**423,512**	**49,570**	**13%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 331,521**	**$ 340,749**	**$ 3,207,184**	**$ 3,828,648**	**$ 3,355,553**	**$ 3,664,011**	**$ 308,458**	**9%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT		**-**	**-**	**328.35**	**318.00**	**343.90**	**348.00**	**4.10**	**1%**
CERTIFICATED FTE									
Director		-	-	-	-	-	-	-	-%
Administrator		-	-	2.00	2.00	2.00	2.00	-	-%
Classroom Teacher		-	-	13.00	12.00	9.50	11.50	2.00	21%
SPED Teacher		-	-	5.00	5.00	5.00	5.00	-	-%
Specialist - School		-	-	-	-	1.50	1.50	-	-%
Counselor		-	-	1.00	1.00	1.00	1.00	-	-%
Nurse		-	-	1.00	1.00	1.00	1.00	-	-%
Specialist - Department		-	-	-	-	-	-	-	-%
	Total Certificated	**-**	**-**	**22.00**	**21.00**	**20.00**	**22.00**	**2.00**	**10%**
NON-CERTIFICATED FTE									
School Board		-	-	-	-	-	-	-	-%
Director		-	-	-	-	-	-	-	-%
Supervisor		-	-	0.50	0.50	0.50	0.50	-	-%
Instructional Aide		-	-	-	-	4.25	3.38	(0.87)	(20%)
Support Staff		-	-	4.00	3.00	3.00	3.00	-	-%
Custodial Staff		-	-	-	-	3.00	3.00	-	-%
Specialist - Department		-	-	-	-	-	-	-	-%
	Total Non-Certificated	**-**	**-**	**4.50**	**3.50**	**10.75**	**9.88**	**(0.87)**	**(8%)**
STAFFING FTE TOTALS		**-**	**-**	**26.50**	**24.50**	**30.75**	**31.88**	**1.13**	**4%**

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: 6/5/2024**

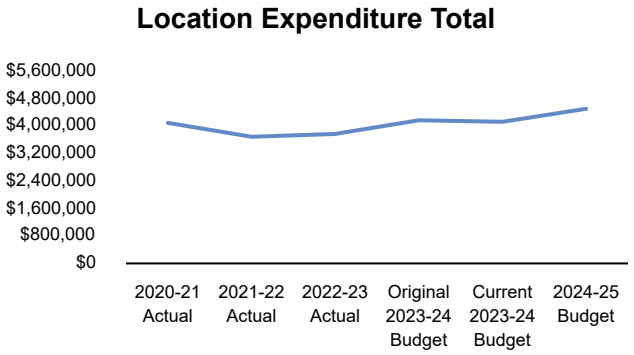
LOCATION EXPENDITURES

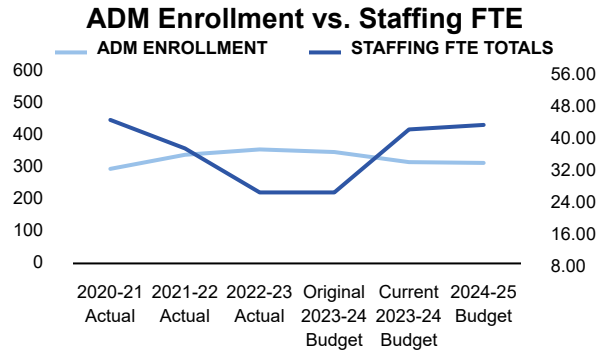
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,956,307	$ 1,757,489	$ 1,801,213	$ 1,946,888	$ 1,996,362	$ 2,162,711	$ 166,349	8%
320	Non-certificated Salaries	615,030	563,704	584,688	611,672	608,717	685,204	76,487	13%
360	Employee Benefits	1,335,961	1,169,015	1,157,562	1,391,735	1,274,635	1,437,089	162,454	13%
	Total Personnel	**3,907,298**	**3,490,208**	**3,543,463**	**3,950,295**	**3,879,714**	**4,285,004**	**405,290**	**10%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	100	50	-	-	-	-	-	-%
420	Staff Travel	720	720	-	720	2,145	1,440	(705)	(33%)
425	Student Travel	-	-	33	-	-	-	-	-%
430	Utilities	28,354	27,991	28,669	42,951	32,183	13,876	(18,307)	(57%)
435	Energy	86,434	87,244	99,711	93,008	100,850	105,793	4,943	5%
440	Purchased Services	27,721	29,339	50,125	24,615	46,192	36,588	(9,604)	(21%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	19,874	29,533	25,622	34,675	41,043	38,756	(2,287)	(6%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	324	442	138	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**163,527**	**175,319**	**204,298**	**195,969**	**222,413**	**196,453**	**(25,960)**	**(12%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 4,070,825**	**$ 3,665,527**	**$ 3,747,761**	**$ 4,146,264**	**$ 4,102,127**	**$ 4,481,457**	**$ 379,330**	**9%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**292.38**	**336.43**	**353.15**	**345.00**	**313.45**	**311.00**	**(2.45)**	**(1%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	2.00	2.00	2.00	2.00	-	-%
Classroom Teacher	16.50	13.00	15.00	15.00	15.00	17.00	2.00	13%
SPED Teacher	8.00	7.00	5.00	5.00	5.00	5.00	-	-%
Specialist - School	1.50	1.50	-	-	1.00	1.00	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**28.00**	**23.50**	**23.00**	**23.00**	**24.00**	**26.00**	**2.00**	**8%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	12.13	10.00	-	-	12.75	11.88	(0.87)	(7%)
Support Staff	2.50	2.00	2.50	2.50	2.50	2.50	-	-%
Custodial Staff	1.00	1.00	-	-	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**15.63**	**13.00**	**2.50**	**2.50**	**17.25**	**16.38**	**(0.87)**	**(5%)**
STAFFING FTE TOTALS	**43.63**	**36.50**	**25.50**	**25.50**	**41.25**	**42.38**	**1.13**	**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: 6/5/2024**

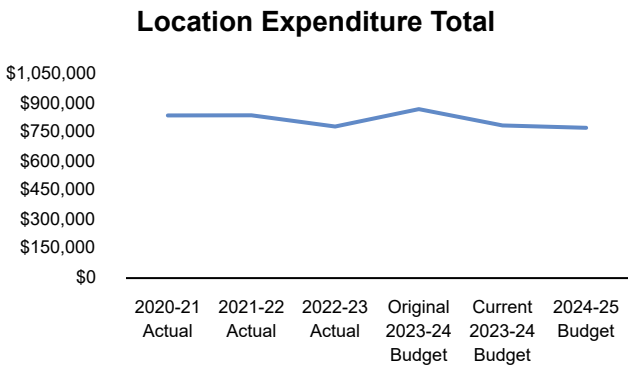
LOCATION EXPENDITURES

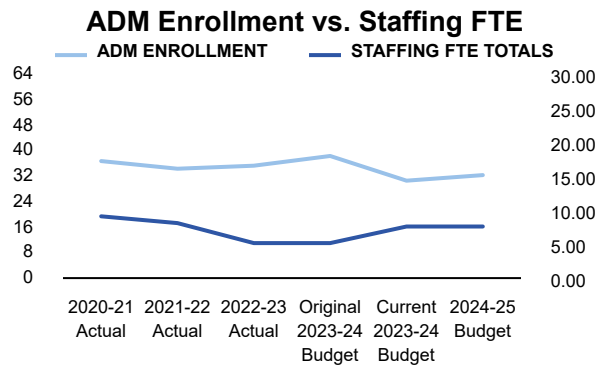
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 393,161	$ 356,131	$ 333,157	$ 374,353	$ 357,532	$ 362,518	$ (19,605)	(5%)
320	Non-certificated Salaries	115,679	138,620	122,461	113,960	121,683	133,967	8,627	7%
360	Employee Benefits	243,451	222,413	201,948	251,922	198,637	186,231	(11,315)	(6%)
	Total Personnel	**752,291**	**717,164**	**657,566**	**740,235**	**677,852**	**682,716**	**(22,293)**	**(3%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	1,419	-	143	360	845	720	(125)	(15%)
425	Student Travel	-	3,456	3,192	-	4,500	-	(4,500)	(100%)
430	Utilities	9,862	17,784	18,237	23,477	16,933	2,211	(14,722)	(87%)
435	Energy	54,574	71,770	73,380	72,232	44,421	75,087	30,666	69%
440	Purchased Services	5,775	12,363	10,712	14,459	17,721	16,899	(822)	(5%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	7,748	9,718	11,811	13,782	17,910	17,905	(5)	(0%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	385	523	-	-	395	-	(395)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**79,763**	**115,614**	**117,475**	**124,310**	**102,725**	**112,822**	**10,097**	**10%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 832,054**	**$ 832,778**	**$ 775,041**	**$ 864,545**	**$ 780,577**	**$ 795,538**	**$ (12,196)**	**(2%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**36.40**	**34.00**	**34.95**	**38.00**	**30.25**	**32.00**	**1.75**	**6%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	0.50	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	4.00	4.00	2.00	2.00	2.00	2.00	1.00	50%
SPED Teacher	0.50	0.50	1.00	1.00	1.00	1.00	(1.00)	(100%)
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**5.50**	**5.00**	**4.00**	**4.00**	**4.00**	**4.00**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	1.44	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	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**3.44**	**2.94**	**1.00**	**1.00**	**3.44**	**3.44**	**-**	**-%**
STAFFING FTE TOTALS	**8.94**	**7.94**	**5.00**	**5.00**	**7.44**	**7.44**	**-**	**-%**

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: 6/5/2024**

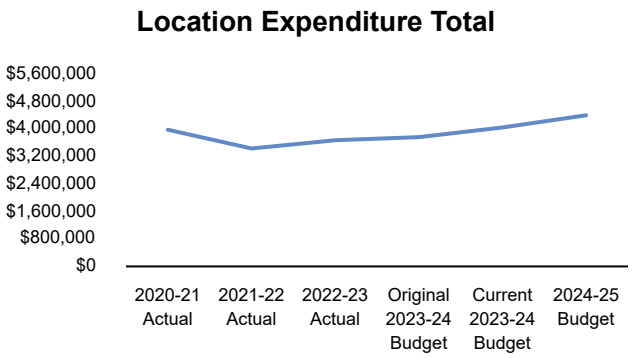
LOCATION EXPENDITURES

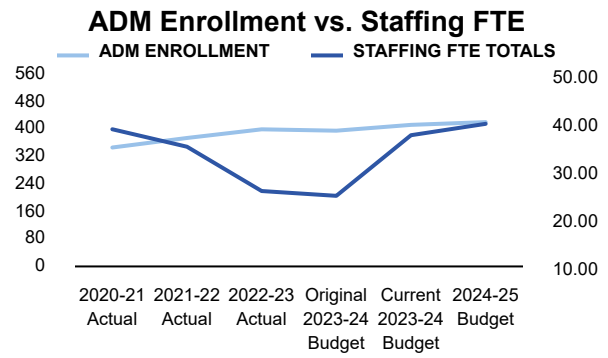
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,152,224	$ 1,839,867	$ 1,869,535	$ 1,931,664	$ 2,144,222	$ 2,372,653	$ 228,431	11%
320	Non-certificated Salaries	430,426	421,785	436,928	461,397	481,664	473,633	(8,031)	(2%)
360	Employee Benefits	1,238,826	998,980	1,046,173	1,173,359	1,187,425	1,363,294	175,869	15%
	Total Personnel	**3,821,476**	**3,260,632**	**3,352,636**	**3,566,420**	**3,813,311**	**4,209,580**	**396,269**	**10%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	215	-	-	-	-	-%
420	Staff Travel	720	720	-	720	1,273	720	(553)	(43%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	29,069	30,750	32,983	38,524	36,028	17,688	(18,340)	(51%)
435	Energy	74,831	80,227	83,497	80,782	89,619	91,682	2,063	2%
440	Purchased Services	-	16,726	167,245	15,252	34,003	16,252	(17,751)	(52%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	32,258	22,150	14,233	40,346	45,449	43,390	(2,059)	(5%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	159	793	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	5,050	-	(5,050)	(100%)
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**136,878**	**150,732**	**298,966**	**175,624**	**211,422**	**169,732**	**(41,690)**	**(20%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 3,958,354**	**$ 3,411,364**	**$ 3,651,602**	**$ 3,742,044**	**$ 4,024,733**	**$ 4,379,312**	**$ 354,579**	**9%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**343.95**	**371.75**	**397.00**	**393.00**	**410.00**	**418.00**	**8.00**	**2%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	18.50	15.00	16.00	16.00	17.00	20.00	3.00	18%
SPED Teacher	5.99	4.99	4.00	4.00	4.50	4.50	-	-%
Specialist - School	0.50	0.50	-	-	1.00	1.00	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**26.99**	**22.49**	**22.00**	**22.00**	**24.50**	**27.50**	**3.00**	**12%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	6.88	8.24	-	-	8.13	7.50	(0.63)	(8%)
Support Staff	2.50	2.00	3.50	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	-	-	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**11.38**	**12.24**	**3.50**	**2.50**	**12.63**	**12.00**	**(0.63)**	**(5%)**
STAFFING FTE TOTALS	**38.37**	**34.73**	**25.50**	**24.50**	**37.13**	**39.50**	**2.37**	**6%**

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: 6/5/2024**

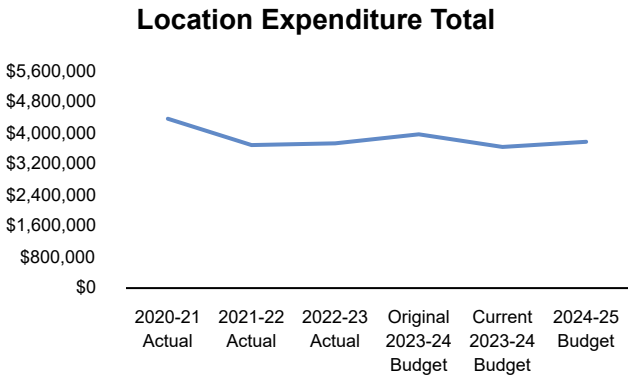
LOCATION EXPENDITURES

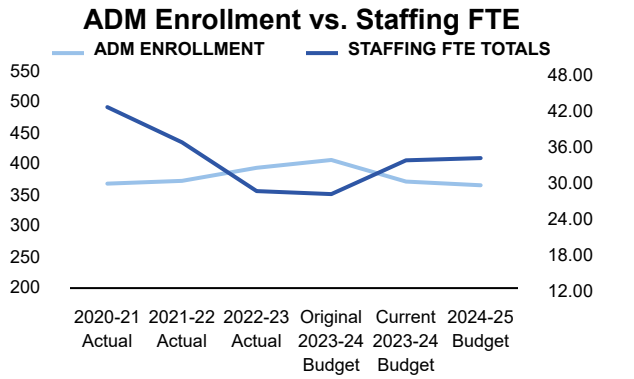
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,477,088	$ 2,070,077	$ 2,174,280	$ 2,202,706	$ 2,035,985	$ 2,144,667	$ 108,682	5%
320	Non-certificated Salaries	420,622	371,671	301,429	318,914	353,318	343,142	(10,176)	(3%)
360	Employee Benefits	1,332,606	1,099,985	1,096,880	1,237,914	1,034,880	1,103,637	68,757	7%
	Total Personnel	**4,230,316**	**3,541,733**	**3,572,589**	**3,759,534**	**3,424,183**	**3,591,446**	**167,263**	**5%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	720	647	-	720	1,784	720	(1,064)	(60%)
425	Student Travel	-	325	246	-	224	300	76	34%
430	Utilities	16,046	16,364	17,860	51,996	28,139	22,227	(5,912)	(21%)
435	Energy	84,945	87,041	93,493	94,761	104,942	95,522	(9,420)	(9%)
440	Purchased Services	-	11,452	12,259	11,907	29,079	12,565	(16,514)	(57%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	32,890	24,815	30,509	42,130	45,341	44,426	(915)	(2%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	192	50	141	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**134,793**	**140,694**	**154,508**	**201,514**	**209,509**	**175,760**	**(33,749)**	**(16%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 4,365,109**	**$ 3,682,427**	**$ 3,727,097**	**$ 3,961,048**	**$ 3,633,692**	**$ 3,767,206**	**$ 133,514**	**4%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**367.65**	**372.15**	**393.30**	**406.00**	**371.00**	**365.00**	**(6.00)**	**(2%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	20.00	16.00	18.00	18.00	15.00	17.00	2.00	13%
SPED Teacher	6.00	5.00	5.00	5.00	5.00	4.00	(1.00)	(20%)
Specialist - School	2.50	2.50	-	-	2.00	2.00	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**29.50**	**25.50**	**25.00**	**25.00**	**24.00**	**25.00**	**1.00**	**4%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	8.00	6.63	-	-	4.63	4.00	(0.63)	(14%)
Support Staff	2.50	2.00	3.00	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	-	-	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**12.50**	**10.63**	**3.00**	**2.50**	**9.13**	**8.50**	**(0.63)**	**(7%)**
STAFFING FTE TOTALS	**42.00**	**36.13**	**28.00**	**27.50**	**33.13**	**33.50**	**0.37**	**1%**

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: 6/5/2024**

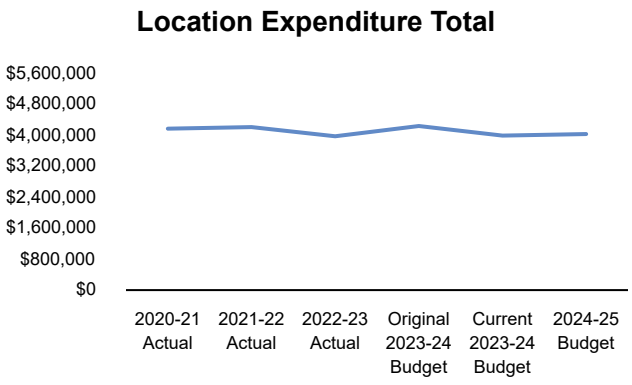
LOCATION EXPENDITURES

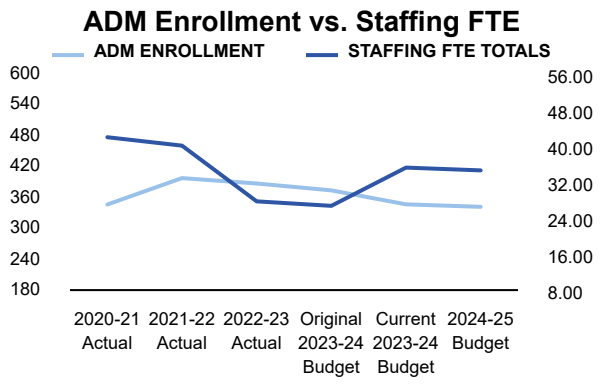
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,317,267	$ 2,330,023	$ 2,257,486	$ 2,309,296	$ 2,236,856	$ 2,294,526	$ 57,670	3%
320	Non-certificated Salaries	392,924	421,554	355,132	429,670	389,067	395,927	6,860	2%
360	Employee Benefits	1,304,090	1,276,690	1,172,112	1,310,323	1,131,813	1,150,299	18,486	2%
	Total Personnel	**4,014,281**	**4,028,267**	**3,784,730**	**4,049,289**	**3,757,736**	**3,840,752**	**83,016**	**2%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	720	720	110	2,520	3,612	2,270	(1,342)	(37%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	22,846	22,827	25,454	35,211	34,599	23,393	(11,206)	(32%)
435	Energy	89,941	100,513	106,272	94,474	114,416	99,888	(14,528)	(13%)
440	Purchased Services	79	6,912	11,345	9,398	26,052	10,098	(15,954)	(61%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	31,604	40,260	34,475	37,260	43,341	43,325	(16)	(0%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	828	11	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**145,190**	**172,060**	**177,667**	**178,863**	**222,020**	**178,974**	**(43,046)**	**(19%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 4,159,471**	**$ 4,200,327**	**$ 3,962,397**	**$ 4,228,152**	**$ 3,979,756**	**$ 4,019,726**	**$ 39,970**	**1%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**344.50**	**395.85**	**385.35**	**372.00**	**344.80**	**340.00**	**(4.80)**	**(1%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	21.50	20.50	19.00	18.00	17.00	17.00	-	-%
SPED Teacher	4.00	4.00	4.00	4.00	4.00	4.00	-	-%
Specialist - School	1.50	1.50	-	-	2.00	2.00	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**29.00**	**28.00**	**25.00**	**24.00**	**25.00**	**25.00**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	8.25	7.88	-	-	5.50	4.88	(0.62)	(11%)
Support Staff	2.50	2.00	2.50	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	-	-	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**12.75**	**11.88**	**2.50**	**2.50**	**10.00**	**9.38**	**(0.62)**	**(6%)**
STAFFING FTE TOTALS	**41.75**	**39.88**	**27.50**	**26.50**	**35.00**	**34.38**	**(0.62)**	**(2%)**

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





Fund: 100 General Fund **Location: 035 Talkeetna Elementary School** **Date: 6/5/2024**

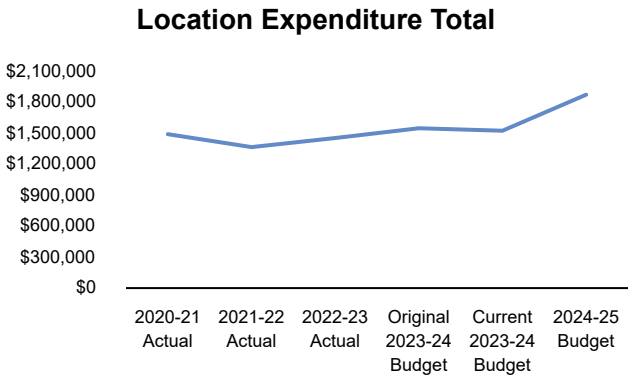
LOCATION EXPENDITURES

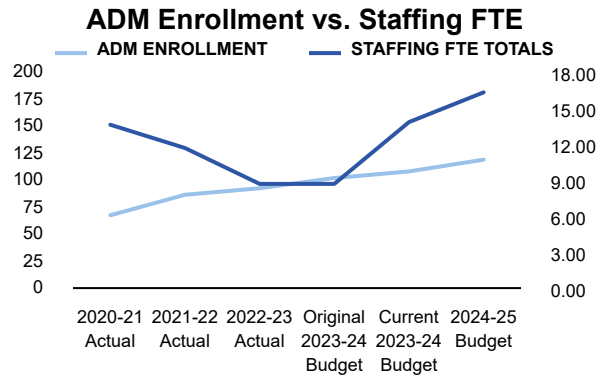
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 702,291	$ 633,469	$ 645,013	$ 659,596	$ 650,365	$ 863,626	$ 213,261	33%
320	Non-certificated Salaries	189,738	169,765	178,606	201,282	207,071	230,817	23,746	11%
360	Employee Benefits	465,666	403,133	443,490	476,688	461,868	608,337	146,469	32%
	Total Personnel	**1,357,695**	**1,206,367**	**1,267,109**	**1,337,566**	**1,319,304**	**1,702,780**	**383,476**	**29%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	99	-	-	-	-	-	-	-%
420	Staff Travel	1,391	577	1,970	2,620	3,707	5,010	1,303	35%
425	Student Travel	-	-	174	-	-	1,500	1,500	(100%)
430	Utilities	28,375	28,122	28,156	31,395	29,180	9,640	(19,540)	(67%)
435	Energy	67,042	93,801	103,327	108,570	92,957	105,372	12,415	13%
440	Purchased Services	25,643	25,837	38,090	31,603	41,095	34,728	(6,367)	(15%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	6,620	6,278	10,136	32,262	33,714	11,210	(22,504)	(67%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	119	402	403	403	430	27	7%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**129,170**	**154,734**	**182,255**	**206,853**	**201,056**	**167,890**	**(33,166)**	**(16%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 1,486,865**	**$ 1,361,101**	**$ 1,449,364**	**$ 1,544,419**	**$ 1,520,360**	**$ 1,870,670**	**$ 350,310**	**23%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**66.50**	**85.50**	**91.55**	**101.00**	**107.10**	**118.00**	**10.90**	**10%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	6.00	5.00	5.00	5.00	6.00	8.00	2.00	33%
SPED Teacher	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - School	0.25	0.25	-	-	0.27	0.50	0.23	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	0.50	0.50	0.50	0.50	0.50	0.50	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**8.75**	**7.75**	**7.50**	**7.50**	**8.77**	**11.00**	**2.23**	**25%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	0.10	0.10	0.10	0.10	-	-%
Instructional Aide	2.78	1.84	-	-	2.88	3.13	0.25	9%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Custodial Staff	1.00	1.00	-	-	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**4.78**	**3.84**	**1.10**	**1.10**	**4.98**	**5.23**	**0.25**	**5%**
STAFFING FTE TOTALS	**13.53**	**11.59**	**8.60**	**8.60**	**13.75**	**16.23**	**2.48**	**18%**

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: 6/5/2024**

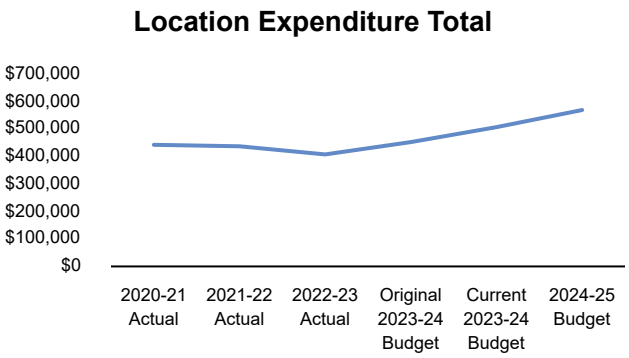
LOCATION EXPENDITURES

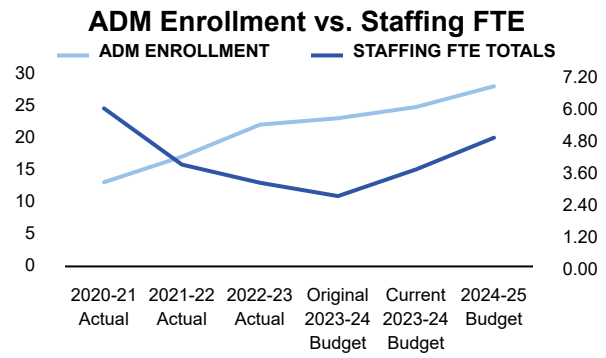
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 178,232	$ 173,075	$ 181,031	$ 181,586	$ 184,467	$ 187,442	$ 2,975	2%
320	Non-certificated Salaries	70,846	67,049	36,358	28,269	73,411	126,789	53,378	73%
360	Employee Benefits	94,584	92,259	85,796	116,389	125,144	149,843	24,699	20%
	Total Personnel	**343,662**	**332,383**	**303,185**	**326,244**	**383,022**	**464,074**	**81,052**	**21%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	1,382	-	118	920	200	1,270	1,070	535%
425	Student Travel	-	56	184	-	-	-	-	-%
430	Utilities	16,558	15,497	18,317	24,724	18,774	2,635	(16,139)	(86%)
435	Energy	46,473	48,861	47,481	53,037	51,615	48,779	(2,836)	(5%)
440	Purchased Services	28,458	30,306	31,484	31,795	36,307	35,198	(1,109)	(3%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	3,187	7,294	3,951	13,001	14,273	14,650	377	3%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**96,058**	**102,014**	**101,535**	**123,477**	**121,169**	**102,532**	**(18,637)**	**(15%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 439,720**	**$ 434,397**	**$ 404,720**	**$ 449,721**	**$ 504,191**	**$ 566,606**	**$ 62,415**	**12%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**13.00**	**17.00**	**22.00**	**23.00**	**24.75**	**28.00**	**3.25**	**13%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	2.00	1.00	1.00	1.00	1.00	1.00	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	0.20	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**3.20**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	0.10	0.10	0.10	0.10	-	-%
Instructional Aide	1.19	0.28	-	-	-	0.94	0.94	-%
Support Staff	0.50	0.50	1.00	0.50	0.50	0.75	0.25	-%
Custodial Staff	1.00	1.00	-	-	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**2.69**	**1.78**	**1.10**	**0.60**	**1.60**	**2.79**	**1.19**	**74%**
STAFFING FTE TOTALS	**5.89**	**3.78**	**3.10**	**2.60**	**3.60**	**4.79**	**1.19**	**33%**

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: 6/5/2024**

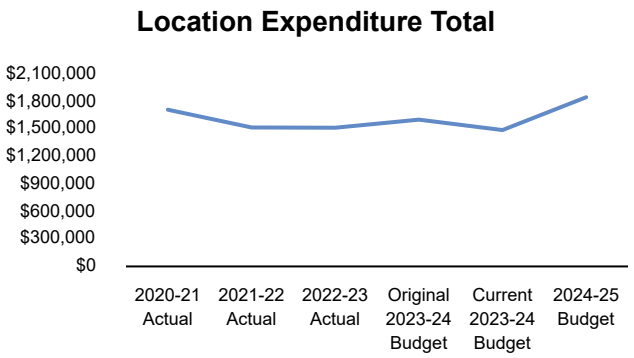
LOCATION EXPENDITURES

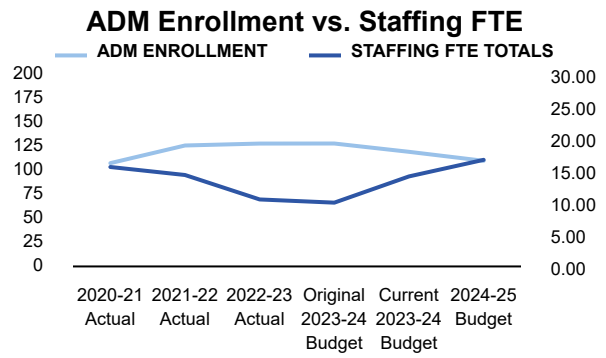
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 782,056	$ 680,250	$ 663,638	$ 715,345	$ 628,345	$ 858,662	$ 230,317	37%
320	Non-certificated Salaries	238,483	179,790	214,135	229,759	251,268	252,441	1,173	0%
360	Employee Benefits	523,804	458,890	435,085	470,301	393,306	545,184	151,878	39%
	Total Personnel	**1,544,343**	**1,318,930**	**1,312,858**	**1,415,405**	**1,272,919**	**1,656,287**	**383,368**	**30%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	1,290	-	83	970	662	970	308	47%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	22,377	21,974	21,835	36,555	22,433	6,274	(16,159)	(72%)
435	Energy	73,489	87,362	89,552	83,420	86,187	91,519	5,332	6%
440	Purchased Services	50,660	65,467	44,325	37,350	50,477	41,340	(9,137)	(18%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	7,171	14,097	8,399	19,755	15,164	12,946	(2,218)	(15%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	1,200	1,114	-	1,090	1,093	1,100	7	1%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	2,664	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	5,185	-	1,125	5,200	4,075	362%
533	Principal On Long Term Debt	-	-	23,950	-	30,659	24,000	(6,659)	(22%)
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**158,851**	**190,014**	**193,329**	**179,140**	**207,800**	**183,349**	**(24,451)**	**(12%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 1,703,194**	**$ 1,508,944**	**$ 1,506,187**	**$ 1,594,545**	**$ 1,480,719**	**$ 1,839,636**	**$ 358,917**	**24%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**106.55**	**124.94**	**126.95**	**127.00**	**118.35**	**109.00**	**(9.35)**	**(8%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	6.00	5.00	5.50	5.00	4.00	7.00	3.00	75%
SPED Teacher	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Specialist - School	0.50	0.50	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	0.50	0.50	0.50	0.50	0.50	0.50	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**10.00**	**9.00**	**9.00**	**8.50**	**7.50**	**10.50**	**3.00**	**40%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	2.88	2.63	-	-	3.44	3.50	0.06	2%
Support Staff	1.00	1.00	1.31	1.31	1.47	1.00	(0.47)	(32%)
Custodial Staff	1.50	1.50	-	-	1.50	1.50	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**5.38**	**5.13**	**1.31**	**1.31**	**6.41**	**6.00**	**(0.41)**	**(6%)**
STAFFING FTE TOTALS	**15.38**	**14.13**	**10.31**	**9.81**	**13.91**	**16.50**	**2.59**	**19%**

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: 6/5/2024**

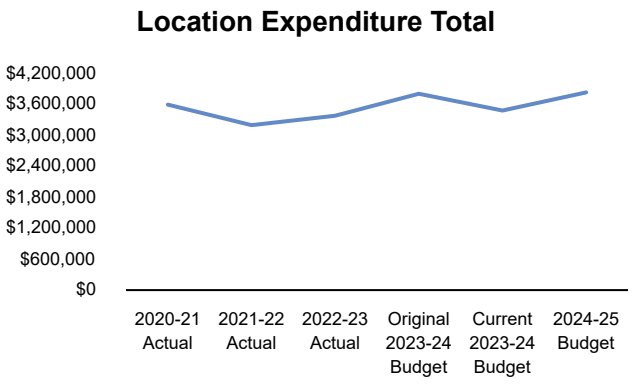
LOCATION EXPENDITURES

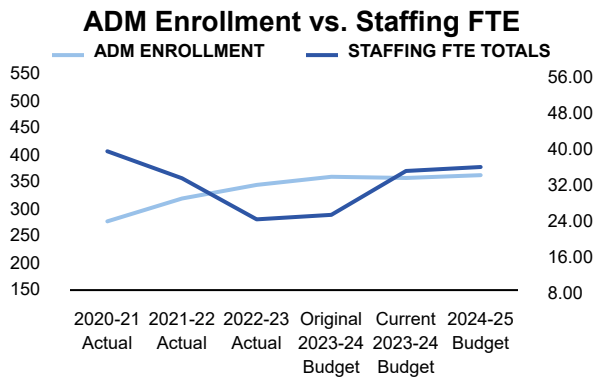
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,952,951	$ 1,747,740	$ 1,772,386	$ 1,906,985	$ 1,869,335	$ 2,075,440	$ 206,105	11%
320	Non-certificated Salaries	399,502	361,851	437,617	475,103	451,852	471,664	19,812	4%
360	Employee Benefits	1,099,116	927,688	1,007,675	1,238,309	957,849	1,111,217	153,368	16%
	Total Personnel	**3,451,569**	**3,037,279**	**3,217,678**	**3,620,397**	**3,279,036**	**3,658,321**	**379,285**	**12%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	470	-	-	-	-	-%
420	Staff Travel	720	720	33	720	1,529	720	(809)	(53%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	25,585	25,398	25,786	39,543	29,427	10,869	(18,558)	(63%)
435	Energy	67,459	71,325	72,688	70,434	78,403	78,108	(295)	(0%)
440	Purchased Services	19,491	32,940	32,508	30,398	41,652	34,339	(7,313)	(18%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	22,165	20,018	21,593	36,910	42,203	42,406	203	0%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	50	254	175	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**135,470**	**150,655**	**153,253**	**178,005**	**193,214**	**166,442**	**(26,772)**	**(14%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 3,587,039**	**$ 3,187,934**	**$ 3,370,931**	**$ 3,798,402**	**$ 3,472,250**	**$ 3,824,763**	**$ 352,513**	**10%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**275.45**	**317.75**	**342.95**	**358.00**	**355.80**	**361.00**	**5.20**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	16.50	14.00	14.00	15.00	15.00	16.00	1.00	7%
SPED Teacher	6.00	5.00	5.00	5.00	4.00	4.00	-	-%
Specialist - School	1.50	1.50	-	-	1.50	2.00	0.50	33%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**26.00**	**22.50**	**21.00**	**22.00**	**22.50**	**24.00**	**1.50**	**7%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	7.13	7.13	-	-	7.25	6.63	(0.62)	(9%)
Support Staff	2.50	2.00	2.50	2.50	2.50	2.50	-	-%
Custodial Staff	3.00	1.00	-	-	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**12.63**	**10.13**	**2.50**	**2.50**	**11.75**	**11.13**	**(0.62)**	**(5%)**
STAFFING FTE TOTALS	**38.63**	**32.63**	**23.50**	**24.50**	**34.25**	**35.13**	**0.88**	**3%**

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





Fund: 100 General Fund **Location: 041 Butte Elementary School** **Date: 6/5/2024**

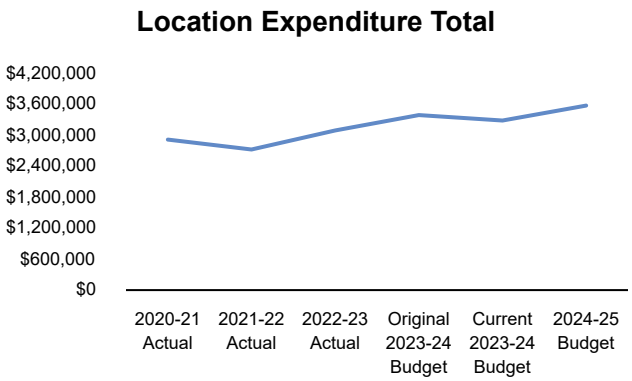
LOCATION EXPENDITURES

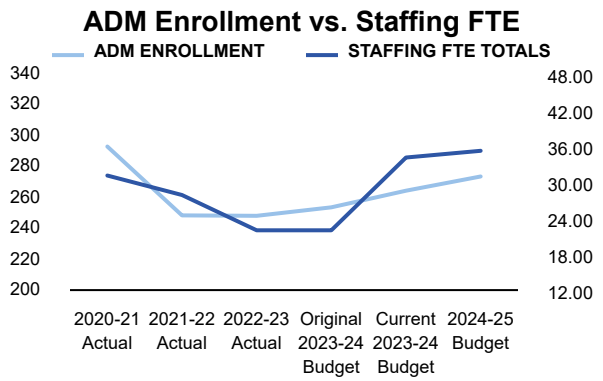
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,524,908	$ 1,365,448	$ 1,583,632	$ 1,664,831	$ 1,580,474	$ 1,807,702	$ 227,228	14%
320	Non-certificated Salaries	374,507	387,120	431,957	487,073	552,652	544,340	(8,312)	(2%)
360	Employee Benefits	890,334	808,894	922,963	1,077,240	969,069	1,068,953	99,884	10%
	Total Personnel	**2,789,749**	**2,561,462**	**2,938,552**	**3,229,144**	**3,102,195**	**3,420,995**	**318,800**	**10%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	139	55	-	-	-	-	-	-%
420	Staff Travel	915	923	217	920	961	920	(41)	(4%)
425	Student Travel	-	-	50	-	-	-	-	-%
430	Utilities	17,220	23,343	22,785	30,962	26,663	7,408	(19,255)	(72%)
435	Energy	53,300	56,230	59,250	56,902	70,825	63,575	(7,250)	(10%)
440	Purchased Services	28,386	49,274	42,391	40,420	49,539	48,655	(884)	(2%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	17,134	22,730	20,579	25,166	27,321	26,466	(855)	(3%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	295	515	881	300	300	500	200	67%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**117,389**	**153,070**	**146,153**	**154,670**	**175,609**	**147,524**	**(28,085)**	**(16%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 2,907,138**	**$ 2,714,532**	**$ 3,084,705**	**$ 3,383,814**	**$ 3,277,804**	**$ 3,568,519**	**$ 290,715**	**9%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**292.42**	**247.78**	**247.50**	**253.00**	**263.78**	**273.00**	**9.22**	**3%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	12.00	12.00	15.00	15.00	14.00	16.00	2.00	14%
SPED Teacher	3.50	4.00	3.00	3.00	3.00	3.00	-	-%
Specialist - School	2.50	0.50	-	-	1.00	1.00	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	0.80	0.80	0.80	0.80	0.80	0.80	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**19.80**	**18.30**	**19.80**	**19.80**	**19.80**	**21.80**	**2.00**	**10%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	7.13	5.38	-	-	10.13	9.25	(0.88)	(9%)
Support Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Custodial Staff	2.00	2.00	-	-	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**11.13**	**9.38**	**2.00**	**2.00**	**14.13**	**13.25**	**(0.88)**	**(6%)**
STAFFING FTE TOTALS	**30.93**	**27.68**	**21.80**	**21.80**	**33.93**	**35.05**	**1.12**	**3%**

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: 6/5/2024**

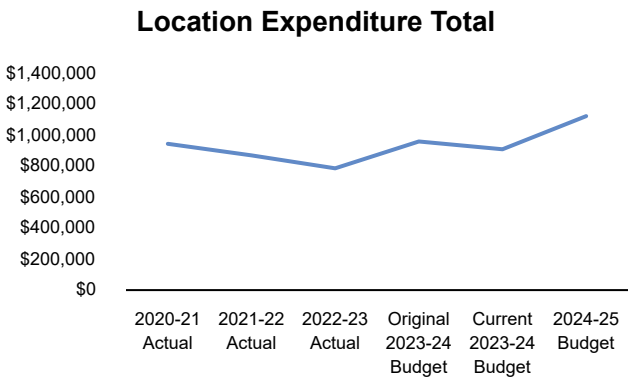
LOCATION EXPENDITURES

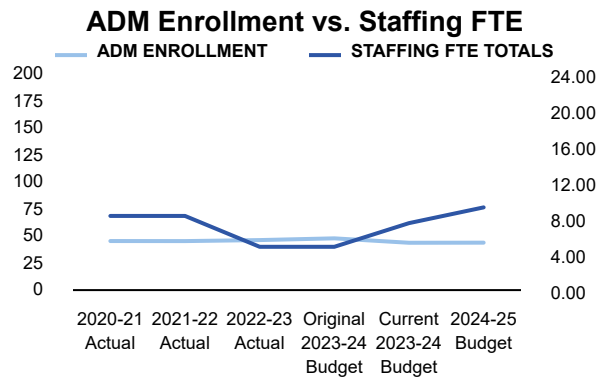
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 445,239	$ 392,697	$ 313,506	$ 333,166	$ 378,519	$ 510,905	$ 132,386	35%
320	Non-certificated Salaries	116,620	110,695	115,811	169,645	128,381	150,126	21,745	17%
360	Employee Benefits	250,853	250,075	200,403	272,561	249,787	322,925	73,138	29%
	Total Personnel	**812,712**	**753,467**	**629,720**	**775,372**	**756,687**	**983,956**	**227,269**	**30%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	1,000	-	-	-	-%
420	Staff Travel	690	-	-	1,720	646	720	74	11%
425	Student Travel	125	565	328	1,600	1,000	700	(300)	(30%)
430	Utilities	52,137	15,145	23,898	68,198	27,055	9,751	(17,304)	(64%)
435	Energy	52,849	58,431	83,481	63,222	68,585	70,113	1,528	2%
440	Purchased Services	13,602	25,772	32,737	36,401	37,285	41,981	4,696	13%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	9,587	13,217	12,546	9,306	15,052	13,900	(1,152)	(8%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	150	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**128,990**	**113,280**	**152,990**	**181,447**	**149,623**	**137,165**	**(12,458)**	**(8%)**
550	Transfer To Other Funds	-	-	101	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 941,702**	**$ 866,747**	**$ 782,811**	**$ 956,819**	**$ 906,310**	**$ 1,121,121**	**$ 214,811**	**24%**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**44.50**	**44.45**	**45.39**	**47.00**	**42.90**	**43.00**	**0.10**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	3.00	2.50	1.50	1.50	2.00	3.50	1.50	75%
SPED Teacher	0.50	1.50	1.00	1.00	1.00	1.00	-	-%
Specialist - School	0.50	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	0.20	0.20	0.20	0.20	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**5.00**	**5.00**	**3.70**	**3.70**	**4.20**	**5.70**	**1.50**	**36%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	1.13	1.13	-	-	1.13	1.38	0.25	22%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Custodial Staff	1.00	1.00	-	-	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**3.13**	**3.13**	**1.00**	**1.00**	**3.13**	**3.38**	**0.25**	**8%**
STAFFING FTE TOTALS	**8.13**	**8.13**	**4.70**	**4.70**	**7.33**	**9.08**	**1.75**	**24%**

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: 6/5/2024**

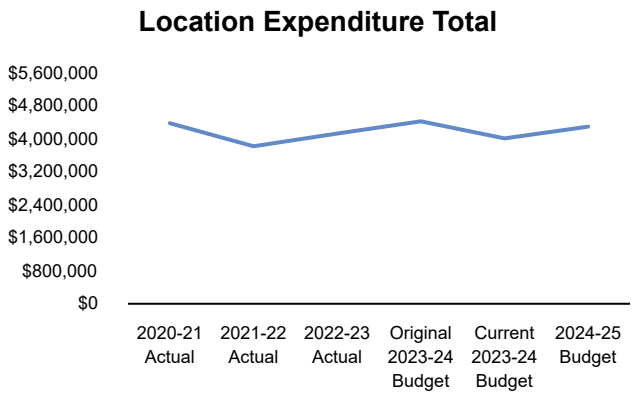
LOCATION EXPENDITURES

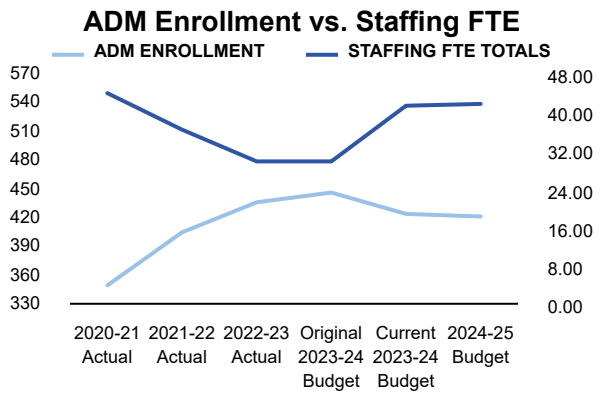
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,424,806	$ 2,132,345	$ 2,298,778	$ 2,384,827	$ 2,211,774	$ 2,323,767	$ 111,993	5%
320	Non-certificated Salaries	492,619	425,329	467,622	477,846	476,743	506,331	29,588	6%
360	Employee Benefits	1,321,426	1,104,274	1,208,771	1,387,148	1,132,507	1,301,586	169,079	15%
	Total Personnel	**4,238,851**	**3,661,948**	**3,975,171**	**4,249,821**	**3,821,024**	**4,131,684**	**310,660**	**8%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	130	-	-	-	-	-	-%
420	Staff Travel	1,344	720	-	720	2,608	720	(1,888)	(72%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	27,265	26,403	26,405	33,475	29,615	11,229	(18,386)	(62%)
435	Energy	70,642	72,022	73,000	75,070	82,071	79,259	(2,812)	(3%)
440	Purchased Services	2,640	13,242	11,573	13,764	17,818	14,364	(3,454)	(19%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	31,074	35,696	33,554	45,086	46,218	49,000	2,782	6%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	175	457	-	2,930	2,000	(930)	(32%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**132,965**	**148,388**	**144,989**	**168,115**	**181,260**	**156,572**	**(24,688)**	**(14%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 4,371,816**	**$ 3,810,336**	**$ 4,120,160**	**$ 4,417,936**	**$ 4,002,284**	**$ 4,288,256**	**$ 285,972**	**7%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**348.10**	**403.48**	**434.83**	**445.00**	**422.75**	**420.00**	**(2.75)**	**(1%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	2.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	21.00	16.00	20.00	20.00	20.00	21.00	1.00	5%
SPED Teacher	6.00	6.00	5.00	5.00	4.00	4.00	-	-%
Specialist - School	1.25	1.25	-	-	2.00	2.00	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**31.25**	**25.25**	**27.00**	**27.00**	**28.00**	**29.00**	**1.00**	**4%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	8.00	6.88	-	-	8.37	7.75	(0.62)	(7%)
Support Staff	2.50	2.00	2.50	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	-	-	2.25	2.25	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**12.50**	**10.88**	**2.50**	**2.50**	**13.12**	**12.50**	**(0.62)**	**(5%)**
STAFFING FTE TOTALS	**43.75**	**36.13**	**29.50**	**29.50**	**41.12**	**41.50**	**0.38**	**1%**

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: 6/5/2024**

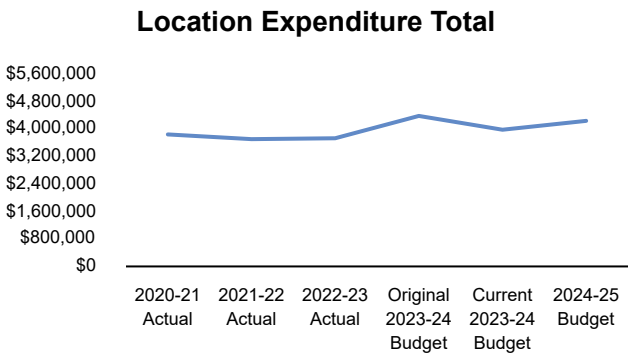
LOCATION EXPENDITURES

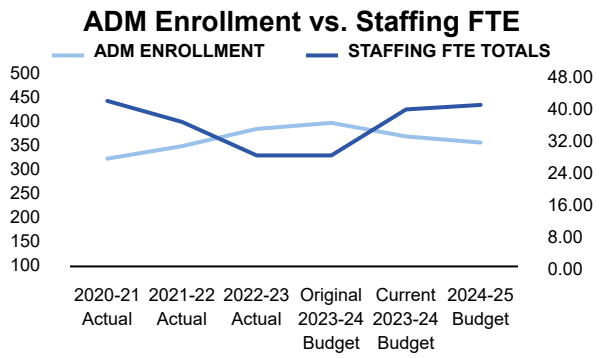
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,940,089	$ 1,851,909	$ 1,956,275	$ 2,261,705	$ 2,116,732	$ 2,285,843	$ 169,111	8%
320	Non-certificated Salaries	571,919	565,405	524,607	546,527	563,064	586,181	23,117	4%
360	Employee Benefits	1,180,561	1,122,671	1,079,623	1,376,052	1,096,767	1,184,159	87,392	8%
	Total Personnel	**3,692,569**	**3,539,985**	**3,560,505**	**4,184,284**	**3,776,563**	**4,056,183**	**279,620**	**7%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	720	720	28	720	1,446	720	(726)	(50%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	28,922	29,290	31,544	41,429	29,156	12,718	(16,438)	(56%)
435	Energy	77,065	80,652	79,559	79,473	87,799	88,465	666	1%
440	Purchased Services	1,944	14,045	10,714	13,666	15,910	14,266	(1,644)	(10%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	19,776	18,777	26,271	40,535	46,383	43,880	(2,503)	(5%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	100	122	573	500	888	500	(388)	(44%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**128,527**	**143,606**	**148,689**	**176,323**	**181,582**	**160,549**	**(21,033)**	**(12%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 3,821,096**	**$ 3,683,591**	**$ 3,709,194**	**$ 4,360,607**	**$ 3,958,145**	**$ 4,216,732**	**$ 258,587**	**7%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**322.50**	**348.50**	**384.40**	**397.00**	**368.73**	**356.00**	**(12.73)**	**(3%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	16.50	15.00	18.00	18.00	17.00	17.00	-	-%
SPED Teacher	6.00	5.00	5.00	5.00	5.00	6.00	1.00	20%
Specialist - School	1.50	1.50	-	-	1.50	2.00	0.50	33%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**26.00**	**23.50**	**25.00**	**25.00**	**25.50**	**27.00**	**1.50**	**6%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	10.63	9.38	-	-	9.00	8.63	(0.37)	(4%)
Support Staff	2.50	2.00	2.50	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	1.00	-	-	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**15.13**	**12.38**	**2.50**	**2.50**	**13.50**	**13.13**	**(0.37)**	**(3%)**
STAFFING FTE TOTALS	**41.13**	**35.88**	**27.50**	**27.50**	**39.00**	**40.13**	**1.13**	**3%**

Tanaina Elementary School, home of the Timberwolves and the color purple, was built in 1985 and has become a very integral part of its community. A wide variety of before and after school activities are available to help ensure a fun and healthy environment for the entire school population. An Anti-Bullying policy is in place and has created an atmosphere that helps children feel safe and supported while also enhancing the already positive reputation of the school. Tanaina's staff 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: 6/5/2024**

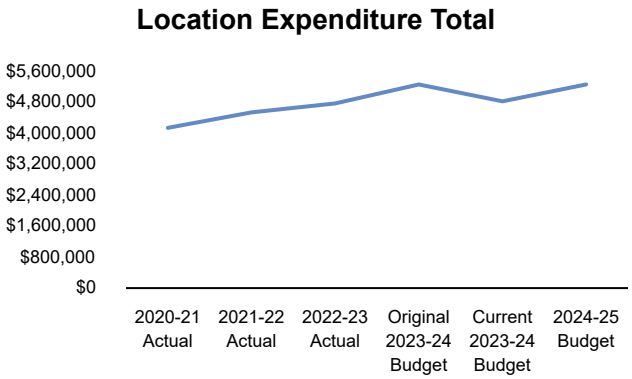
LOCATION EXPENDITURES

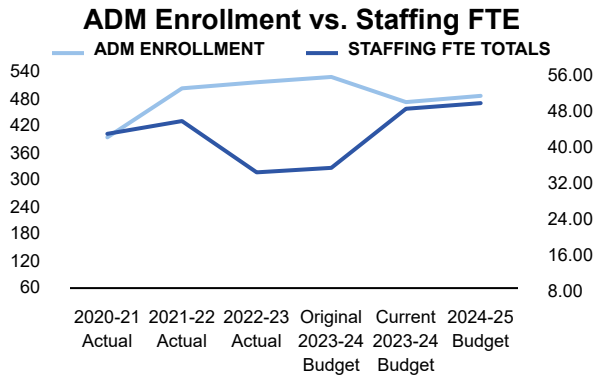
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,147,847	$ 2,383,996	$ 2,479,261	$ 2,711,806	$ 2,579,046	$ 2,784,529	$ 205,483	8%
320	Non-certificated Salaries	579,806	643,112	595,964	642,112	610,478	635,469	24,991	4%
360	Employee Benefits	1,286,095	1,351,537	1,520,617	1,725,818	1,439,221	1,674,958	235,737	16%
	Total Personnel	**4,013,748**	**4,378,645**	**4,595,842**	**5,079,736**	**4,628,745**	**5,094,956**	**466,211**	**10%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	720	720	-	720	1,925	720	(1,205)	(63%)
425	Student Travel	-	211	-	-	-	-	-	-%
430	Utilities	21,106	30,241	30,083	41,689	33,751	12,336	(21,415)	(63%)
435	Energy	59,327	65,774	68,680	62,712	80,288	72,297	(7,991)	(10%)
440	Purchased Services	-	14,017	19,140	14,193	15,805	14,661	(1,144)	(7%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	33,676	38,616	46,095	53,065	54,880	59,228	4,348	8%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	175	1,242	2,303	1,000	1,000	-	(1,000)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**115,004**	**150,821**	**166,301**	**173,379**	**187,649**	**159,242**	**(28,407)**	**(15%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 4,128,752**	**$ 4,529,466**	**$ 4,762,143**	**$ 5,253,115**	**$ 4,816,394**	**$ 5,254,198**	**$ 437,804**	**9%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**392.80**	**501.70**	**515.20**	**527.00**	**471.10**	**485.00**	**13.90**	**3%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	2.00	2.00	1.00	(1.00)	(50%)
Classroom Teacher	20.00	20.00	22.00	22.00	22.00	24.00	2.00	9%
SPED Teacher	4.00	5.40	7.00	7.00	4.50	4.50	-	-%
Specialist - School	1.50	1.50	-	-	1.50	2.50	1.00	67%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**27.50**	**28.90**	**31.00**	**32.00**	**31.00**	**33.00**	**2.00**	**6%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	10.06	12.00	-	-	12.13	11.38	(0.75)	(6%)
Support Staff	2.50	2.00	2.50	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	-	-	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**14.56**	**16.00**	**2.50**	**2.50**	**16.63**	**15.88**	**(0.75)**	**(5%)**
STAFFING FTE TOTALS	**42.06**	**44.90**	**33.50**	**34.50**	**47.63**	**48.88**	**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: 6/5/2024**

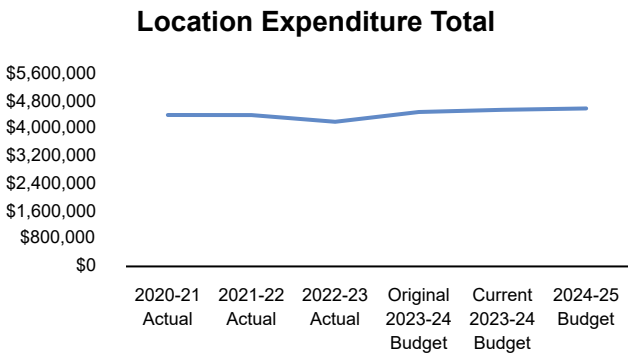
LOCATION EXPENDITURES

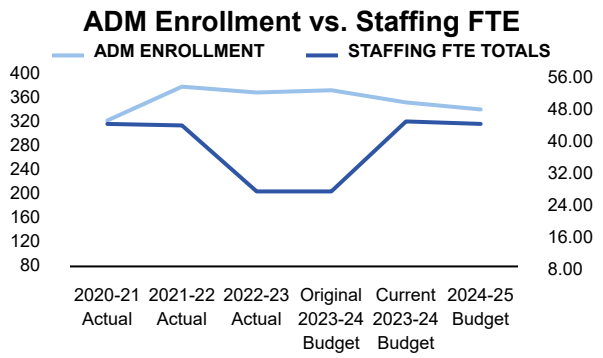
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,182,645	$ 2,123,302	$ 2,047,157	$ 2,141,752	$ 2,271,208	$ 2,271,552	$ 344	0%
320	Non-certificated Salaries	615,023	650,155	592,093	625,354	612,803	629,481	16,678	3%
360	Employee Benefits	1,431,450	1,434,549	1,367,835	1,511,317	1,436,353	1,504,240	67,887	5%
	Total Personnel	**4,229,118**	**4,208,006**	**4,007,085**	**4,278,423**	**4,320,364**	**4,405,273**	**84,909**	**2%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	30	-	-	100	100	(100%)
420	Staff Travel	720	720	280	720	1,231	1,820	589	48%
425	Student Travel	-	-	932	-	-	1,000	1,000	(100%)
430	Utilities	27,762	28,287	26,542	40,217	29,231	9,479	(19,752)	(68%)
435	Energy	101,825	102,602	115,321	105,865	129,226	115,391	(13,835)	(11%)
440	Purchased Services	200	10,096	16,049	12,722	15,040	13,366	(1,674)	(11%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	28,033	35,471	22,430	37,153	43,979	31,300	(12,679)	(29%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	258	-	1,236	-	-	1,000	1,000	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**158,798**	**177,176**	**182,820**	**196,677**	**218,707**	**173,456**	**(45,251)**	**(21%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 4,387,916**	**$ 4,385,182**	**$ 4,189,905**	**$ 4,475,100**	**$ 4,539,071**	**$ 4,578,729**	**$ 39,658**	**1%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**321.55**	**377.95**	**368.20**	**372.00**	**351.70**	**340.00**	**(11.70)**	**(3%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	18.00	17.00	17.00	17.00	17.00	17.00	-	-%
SPED Teacher	6.00	6.00	5.00	5.00	6.00	6.00	-	-%
Specialist - School	1.50	1.50	-	-	2.00	2.00	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**27.50**	**26.50**	**24.00**	**24.00**	**27.00**	**27.00**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	11.38	12.50	-	-	12.50	11.88	(0.62)	(5%)
Support Staff	2.50	2.00	2.50	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	-	-	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**15.88**	**16.50**	**2.50**	**2.50**	**17.00**	**16.38**	**(0.62)**	**(4%)**
STAFFING FTE TOTALS	**43.38**	**43.00**	**26.50**	**26.50**	**44.00**	**43.38**	**(0.62)**	**(1%)**

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





Fund: 100 General Fund **Location: 047 Finger Lake Elementary School** **Date: 6/5/2024**

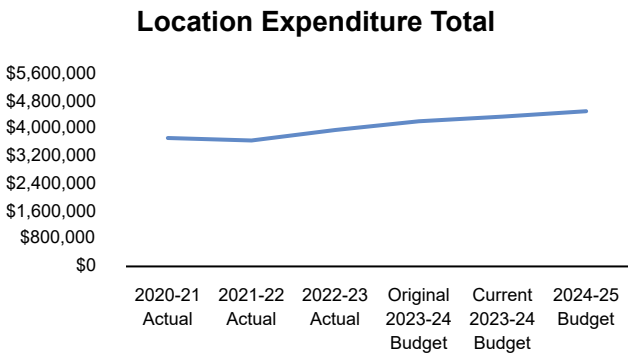
LOCATION EXPENDITURES

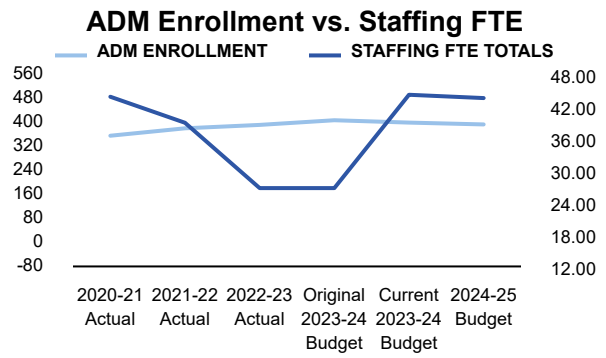
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,981,996	$ 1,855,124	$ 2,008,744	$ 2,068,869	$ 2,224,244	$ 2,260,924	$ 36,680	2%
320	Non-certificated Salaries	435,662	494,130	530,373	564,940	621,676	645,965	24,289	4%
360	Employee Benefits	1,157,546	1,146,805	1,256,622	1,390,459	1,307,427	1,422,886	115,459	9%
	Total Personnel	**3,575,204**	**3,496,059**	**3,795,739**	**4,024,268**	**4,153,347**	**4,329,775**	**176,428**	**4%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	1,000	-	-	-	-	-%
420	Staff Travel	720	720	-	720	1,582	720	(862)	(54%)
425	Student Travel	-	1,832	-	-	-	-	-	-%
430	Utilities	28,981	29,404	30,398	42,002	33,774	11,998	(21,776)	(64%)
435	Energy	79,978	81,373	79,394	83,522	87,903	96,790	8,887	10%
440	Purchased Services	4,257	10,677	13,667	14,162	15,705	14,631	(1,074)	(7%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	27,605	23,292	28,310	38,380	45,937	44,000	(1,937)	(4%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	886	1,450	1,500	2,125	-	(2,125)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**141,541**	**148,184**	**154,219**	**180,286**	**187,026**	**168,139**	**(18,887)**	**(10%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 3,716,745**	**$ 3,644,243**	**$ 3,949,958**	**$ 4,204,554**	**$ 4,340,373**	**$ 4,497,914**	**$ 157,541**	**4%**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**352.35**	**377.10**	**388.45**	**404.00**	**396.13**	**390.00**	**(6.13)**	**(2%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	19.00	16.00	19.00	19.00	19.00	19.00	-	-%
SPED Teacher	5.00	5.00	3.00	3.00	5.00	5.00	-	-%
Specialist - School	2.50	2.50	-	-	2.00	2.00	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**28.50**	**25.50**	**24.00**	**24.00**	**28.00**	**28.00**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	10.63	9.25	-	-	11.50	10.88	(0.62)	(5%)
Support Staff	2.50	2.00	2.50	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	-	-	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**15.13**	**13.25**	**2.50**	**2.50**	**16.00**	**15.38**	**(0.62)**	**(4%)**
STAFFING FTE TOTALS	**43.63**	**38.75**	**26.50**	**26.50**	**44.00**	**43.38**	**(0.62)**	**(1%)**

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: 6/5/2024**

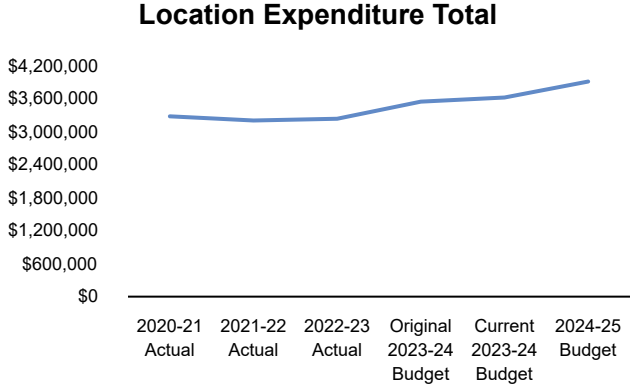
LOCATION EXPENDITURES

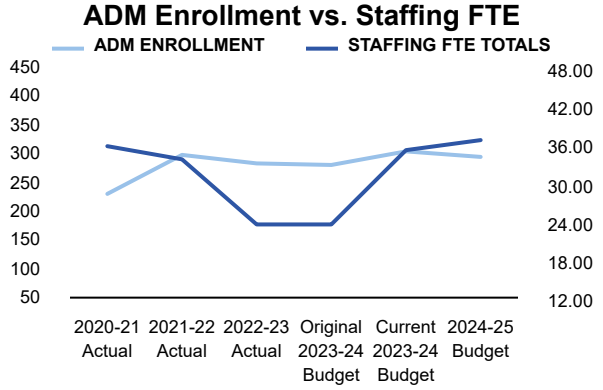
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,538,791	$ 1,458,890	$ 1,471,071	$ 1,649,368	$ 1,752,136	$ 1,972,889	$ 220,753	13%
320	Non-certificated Salaries	523,808	542,039	539,007	534,899	550,031	512,471	(37,560)	(7%)
360	Employee Benefits	1,077,321	1,045,318	1,061,094	1,172,974	1,119,800	1,259,132	139,332	12%
	Total Personnel	**3,139,920**	**3,046,247**	**3,071,172**	**3,357,241**	**3,421,967**	**3,744,492**	**322,525**	**9%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	75	-	-	-	-	-	-	-%
420	Staff Travel	720	720	45	720	1,901	720	(1,181)	(62%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	32,796	31,126	30,403	51,547	32,947	8,596	(24,351)	(74%)
435	Energy	65,842	71,088	73,184	76,198	89,243	86,228	(3,015)	(3%)
440	Purchased Services	18,428	31,863	33,817	30,345	38,563	34,713	(3,850)	(10%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	16,737	17,097	21,383	26,405	33,249	34,766	1,517	5%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**134,598**	**151,894**	**158,832**	**185,215**	**195,903**	**165,023**	**(30,880)**	**(16%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 3,274,518**	**$ 3,198,141**	**$ 3,230,004**	**$ 3,542,456**	**$ 3,617,870**	**$ 3,909,515**	**$ 291,645**	**8%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**228.68**	**296.50**	**281.70**	**279.00**	**302.62**	**293.00**	**(9.62)**	**(3%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	14.00	13.00	16.00	16.00	16.00	17.00	1.00	6%
SPED Teacher	5.00	5.00	3.00	3.00	3.00	4.00	1.00	33%
Specialist - School	0.50	0.50	-	-	1.50	1.50	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	0.80	0.80	0.80	0.80	0.80	1.00	0.20	(100%)
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**21.30**	**20.30**	**20.80**	**20.80**	**22.30**	**24.50**	**2.20**	**10%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	9.75	9.19	-	-	8.13	7.50	(0.63)	(8%)
Support Staff	2.50	2.00	2.50	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	-	-	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**14.25**	**13.19**	**2.50**	**2.50**	**12.63**	**12.00**	**(0.63)**	**(5%)**
STAFFING FTE TOTALS	**35.55**	**33.49**	**23.30**	**23.30**	**34.93**	**36.50**	**1.57**	**4%**

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: 6/5/2024**

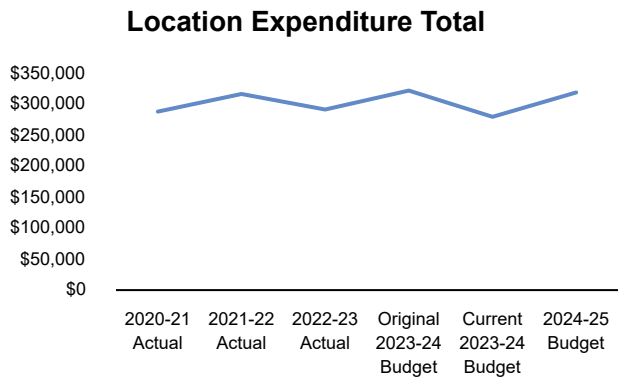
LOCATION EXPENDITURES

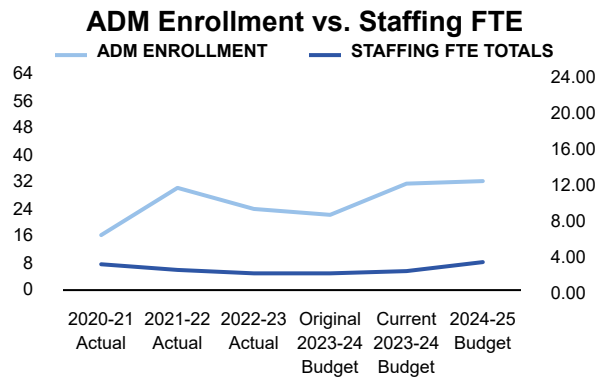
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 138,082	$ 145,412	$ 148,491	$ 147,857	$ 158,905	$ 160,108	$ 1,203	1%
320	Non-certificated Salaries	24,282	48,353	27,364	40,632	9,298	32,514	23,216	250%
360	Employee Benefits	76,085	101,858	95,587	115,542	97,732	113,464	15,732	16%
	Total Personnel	**238,449**	**295,623**	**271,442**	**304,031**	**265,935**	**306,086**	**40,151**	**15%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	126	-	(126)	(100%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	14,305	10,956	10,791	-	-	-	-	-%
435	Energy	9,791	6,407	-	-	-	-	-	-%
440	Purchased Services	24,610	1,979	2,444	2,444	2,899	2,444	(455)	(16%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	386	1,171	6,304	15,189	10,189	10,108	(81)	(1%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	80	30	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**49,172**	**20,543**	**19,539**	**17,633**	**13,214**	**12,552**	**(662)**	**(5%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 287,621**	**$ 316,166**	**$ 290,981**	**$ 321,664**	**$ 279,149**	**$ 318,638**	**$ 39,489**	**14%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**16.00**	**30.00**	**23.75**	**22.00**	**31.25**	**32.00**	**0.75**	**2%**
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	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**2.00**	**2.00**	**1.75**	**1.75**	**2.00**	**2.00**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	0.50	-	-	-	-	1.00	1.00	(100%)
Support Staff	0.13	-	-	-	-	-	-	-%
Custodial Staff	0.13	0.13	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**0.76**	**0.13**	**-**	**-**	**-**	**1.00**	**1.00**	**(100%)**
STAFFING FTE TOTALS	**2.76**	**2.13**	**1.75**	**1.75**	**2.00**	**3.00**	**1.00**	**50%**

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: 6/5/2024**

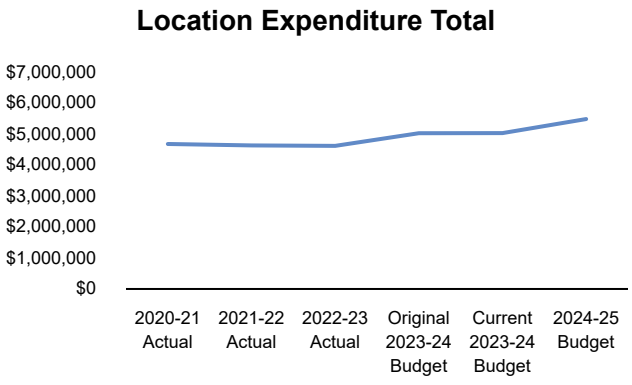
LOCATION EXPENDITURES

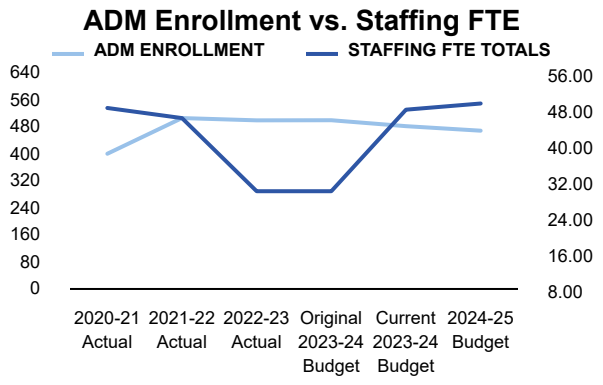
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,502,293	$ 2,306,767	$ 2,373,630	$ 2,511,516	$ 2,741,378	$ 2,991,386	$ 250,008	9%
320	Non-certificated Salaries	555,888	665,571	624,128	654,881	645,657	689,095	43,438	7%
360	Employee Benefits	1,440,709	1,440,372	1,411,582	1,632,131	1,413,083	1,588,238	175,155	12%
	Total Personnel	**4,498,890**	**4,412,710**	**4,409,340**	**4,798,528**	**4,800,118**	**5,268,719**	**468,601**	**10%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	776	720	-	820	2,296	820	(1,476)	(64%)
425	Student Travel	-	3,539	232	-	-	-	-	-%
430	Utilities	27,240	26,779	27,198	41,162	30,225	11,823	(18,402)	(61%)
435	Energy	104,822	120,949	106,662	110,023	114,155	131,750	17,595	15%
440	Purchased Services	2,202	13,161	17,138	13,145	16,005	14,161	(1,844)	(12%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	32,144	40,435	42,479	51,455	56,024	46,840	(9,184)	(16%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	1,340	1,892	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**167,184**	**206,923**	**195,601**	**216,605**	**218,705**	**205,394**	**(13,311)**	**(6%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 4,666,074**	**$ 4,619,633**	**$ 4,604,941**	**$ 5,015,133**	**$ 5,018,823**	**$ 5,474,113**	**$ 455,290**	**9%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**397.68**	**503.40**	**496.65**	**497.00**	**479.41**	**466.00**	**(13.41)**	**(3%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	21.00	17.50	20.00	20.00	21.49	23.49	2.00	9%
SPED Teacher	6.00	6.00	5.00	5.00	5.00	5.00	-	-%
Specialist - School	2.00	1.50	-	-	2.00	2.00	-	-%
Counselor	-	0.50	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**31.00**	**27.50**	**27.00**	**27.00**	**30.49**	**32.49**	**2.00**	**7%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	13.50	14.75	-	-	12.63	12.00	(0.63)	(5%)
Support Staff	1.50	1.50	2.50	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	-	-	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**17.00**	**18.25**	**2.50**	**2.50**	**17.13**	**16.50**	**(0.63)**	**(4%)**
STAFFING FTE TOTALS	**48.00**	**45.75**	**29.50**	**29.50**	**47.62**	**48.99**	**1.37**	**3%**

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: 6/5/2024**

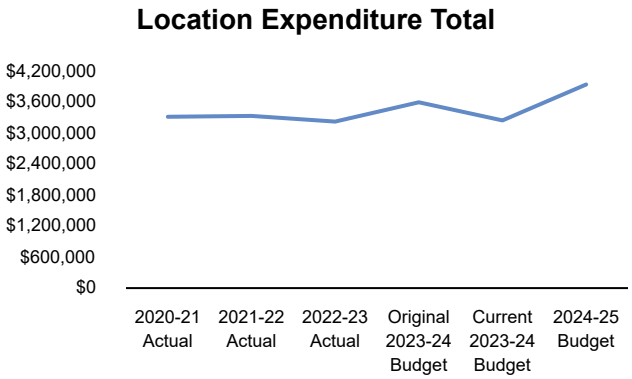
LOCATION EXPENDITURES

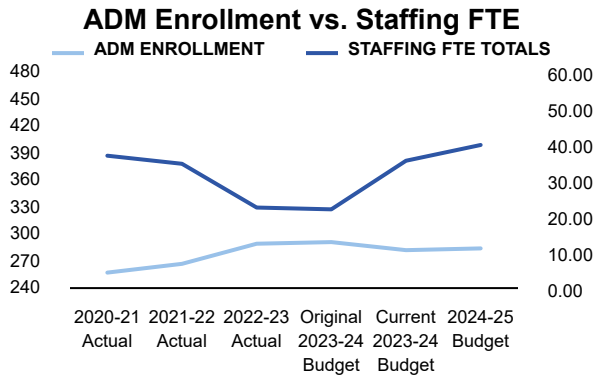
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,544,405	$ 1,465,629	$ 1,380,578	$ 1,494,149	$ 1,343,852	$ 1,710,767	$ 366,915	27%
320	Non-certificated Salaries	494,527	570,294	569,509	608,851	617,127	680,997	63,870	10%
360	Employee Benefits	1,089,007	1,094,073	1,076,235	1,276,206	1,057,097	1,357,449	300,352	28%
	Total Personnel	**3,127,939**	**3,129,996**	**3,026,322**	**3,379,206**	**3,018,076**	**3,749,213**	**731,137**	**24%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	720	720	49	770	2,485	770	(1,715)	(69%)
425	Student Travel	-	-	75	-	-	-	-	-%
430	Utilities	30,106	29,672	32,659	45,201	36,204	13,044	(23,160)	(64%)
435	Energy	102,713	103,645	106,783	114,394	109,017	119,376	10,359	10%
440	Purchased Services	30,770	38,847	31,315	25,155	37,714	28,437	(9,277)	(25%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	19,256	25,444	21,272	28,880	36,780	28,866	(7,914)	(22%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	475	305	-	-	720	-	(720)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**184,040**	**198,633**	**192,153**	**214,400**	**222,920**	**190,493**	**(32,427)**	**(15%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 3,311,979**	**$ 3,328,629**	**$ 3,218,475**	**$ 3,593,606**	**$ 3,240,996**	**$ 3,939,706**	**$ 698,710**	**22%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**256.10**	**265.85**	**288.20**	**290.00**	**281.05**	**283.00**	**1.95**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	12.00	10.00	12.00	12.00	10.00	15.00	5.00	50%
SPED Teacher	6.00	6.00	5.00	5.00	5.00	5.00	-	-%
Specialist - School	2.50	1.50	-	-	1.00	1.00	-	-%
Counselor	-	-	0.10	0.10	0.10	0.10	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**22.50**	**19.50**	**19.10**	**19.10**	**18.10**	**23.10**	**5.00**	**28%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	9.50	10.75	-	-	12.50	11.88	(0.62)	(5%)
Support Staff	2.50	2.00	3.00	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	-	-	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**14.00**	**14.75**	**3.00**	**2.50**	**17.00**	**16.38**	**(0.62)**	**(4%)**
STAFFING FTE TOTALS	**36.50**	**34.25**	**22.10**	**21.60**	**35.10**	**39.48**	**4.38**	**12%**

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: 6/5/2024**

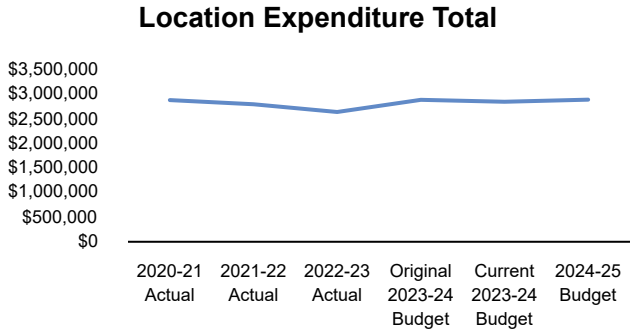
LOCATION EXPENDITURES

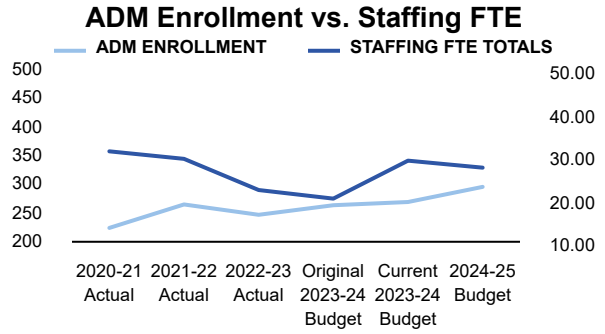
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,527,816	$ 1,435,540	$ 1,439,183	$ 1,467,879	$ 1,469,433	$ 1,502,238	$ 32,805	2%
320	Non-certificated Salaries	319,266	326,306	256,612	290,268	327,403	342,561	15,158	5%
360	Employee Benefits	869,821	833,784	745,876	934,984	808,910	832,696	23,786	3%
	Total Personnel	**2,716,903**	**2,595,630**	**2,441,671**	**2,693,131**	**2,605,746**	**2,677,495**	**71,749**	**3%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	75	-	80	500	500	-	(500)	(100%)
420	Staff Travel	720	720	112	720	1,465	720	(745)	(51%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	9,876	10,529	9,994	14,473	22,153	10,389	(11,764)	(53%)
435	Energy	97,345	105,421	115,107	103,449	131,620	117,183	(14,437)	(11%)
440	Purchased Services	18,428	39,314	32,646	29,528	37,396	32,896	(4,500)	(12%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	19,298	26,094	20,921	25,630	29,348	32,153	2,805	10%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	175	-	500	500	502	2	0%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**145,742**	**182,253**	**178,860**	**174,800**	**222,982**	**193,843**	**(29,139)**	**(13%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 2,862,645**	**$ 2,777,883**	**$ 2,620,531**	**$ 2,867,931**	**$ 2,828,728**	**$ 2,871,338**	**$ 42,610**	**2%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**222.40**	**263.35**	**245.30**	**262.00**	**267.60**	**294.00**	**26.40**	**10%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	13.00	12.00	13.50	12.50	15.50	13.50	(2.00)	(13%)
SPED Teacher	4.50	4.50	4.00	3.00	2.00	3.00	1.00	50%
Specialist - School	2.50	2.50	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	0.80	0.80	0.80	0.80	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**21.80**	**20.80**	**19.30**	**17.30**	**19.50**	**18.50**	**(1.00)**	**(5%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	4.50	4.25	-	-	4.63	4.00	(0.63)	(14%)
Support Staff	2.50	2.00	2.50	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	-	-	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**9.00**	**8.25**	**2.50**	**2.50**	**9.13**	**8.50**	**(0.63)**	**(7%)**
STAFFING FTE TOTALS	**30.80**	**29.05**	**21.80**	**19.80**	**28.63**	**27.00**	**(1.63)**	**(6%)**

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: 6/5/2024**

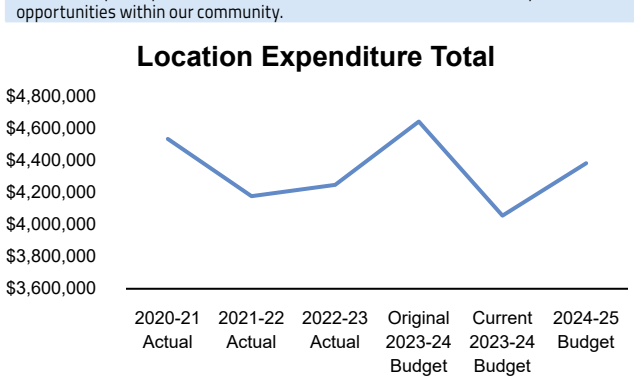
LOCATION EXPENDITURES

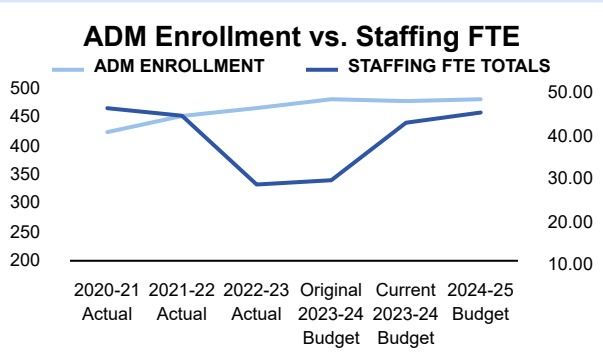
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,431,349	$ 2,218,761	$ 2,330,302	$ 2,408,208	$ 2,209,195	$ 2,458,936	$ 249,741	11%
320	Non-certificated Salaries	498,022	500,158	438,629	504,906	508,512	527,803	19,291	4%
360	Employee Benefits	1,416,213	1,238,144	1,233,117	1,476,109	1,061,154	1,148,110	86,956	8%
	Total Personnel	**4,345,584**	**3,957,063**	**4,002,048**	**4,389,223**	**3,778,861**	**4,134,849**	**355,988**	**9%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	791	720	322	2,640	2,759	4,720	1,961	71%
425	Student Travel	2,405	-	288	-	-	-	-	-%
430	Utilities	31,545	33,945	35,211	46,321	37,528	16,632	(20,896)	(56%)
435	Energy	100,694	111,788	117,051	110,562	128,349	124,989	(3,360)	(3%)
440	Purchased Services	16,365	29,575	45,726	43,094	47,353	47,671	318	1%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	32,042	38,159	40,339	46,351	55,308	48,420	(6,888)	(12%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	872	1,208	2,112	650	650	1,000	350	54%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**184,714**	**215,395**	**241,049**	**249,618**	**271,947**	**243,432**	**(28,515)**	**(10%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 4,530,298**	**$ 4,172,458**	**$ 4,243,097**	**$ 4,638,841**	**$ 4,050,808**	**$ 4,378,281**	**$ 327,473**	**8%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**422.63**	**450.80**	**464.60**	**480.00**	**476.75**	**480.00**	**3.25**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	2.00	1.00	(1.00)	(50%)
Classroom Teacher	20.50	18.00	19.00	20.00	18.49	22.49	4.00	22%
SPED Teacher	5.00	5.00	4.00	4.00	4.00	4.00	-	-%
Specialist - School	4.00	4.00	-	-	2.00	2.00	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**31.50**	**29.00**	**25.00**	**26.00**	**27.49**	**30.49**	**3.00**	**11%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	9.75	10.50	-	-	9.88	9.25	(0.63)	(6%)
Support Staff	2.00	2.00	2.50	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	-	-	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**13.75**	**14.50**	**2.50**	**2.50**	**14.38**	**13.75**	**(0.63)**	**(4%)**
STAFFING FTE TOTALS	**45.25**	**43.50**	**27.50**	**28.50**	**41.87**	**44.24**	**2.37**	**6%**

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 works 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: 6/5/2024**

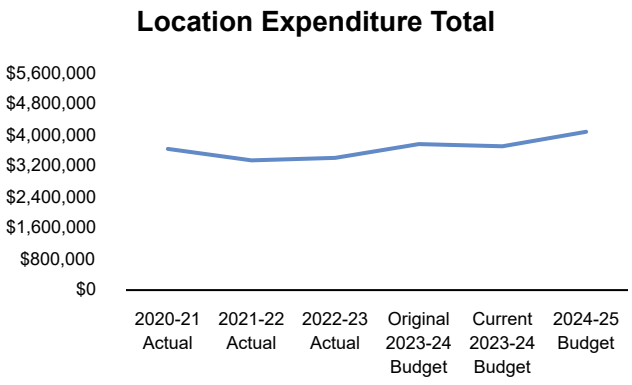
LOCATION EXPENDITURES

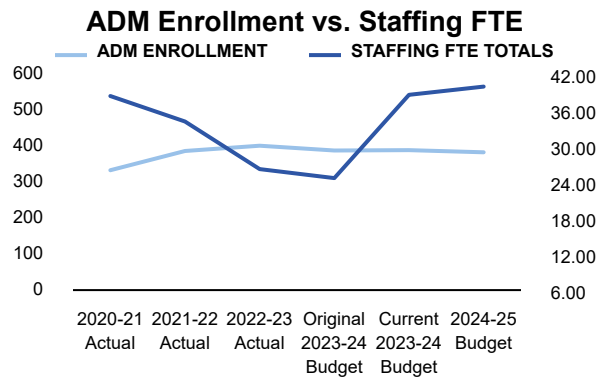
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,896,504	$ 1,727,980	$ 1,774,312	$ 1,909,034	$ 1,915,370	$ 2,165,560	$ 250,190	13%
320	Non-certificated Salaries	464,758	420,578	390,418	417,148	501,762	553,124	51,362	10%
360	Employee Benefits	1,141,617	1,036,479	1,069,723	1,251,323	1,076,034	1,200,148	124,114	12%
	Total Personnel	**3,502,879**	**3,185,037**	**3,234,453**	**3,577,505**	**3,493,166**	**3,918,832**	**425,666**	**12%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	720	720	257	720	1,868	720	(1,148)	(61%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	25,016	24,763	27,115	33,060	28,027	12,863	(15,164)	(54%)
435	Energy	67,326	69,030	68,499	81,953	88,447	77,634	(10,813)	(12%)
440	Purchased Services	19,278	32,728	37,996	27,152	39,521	32,489	(7,032)	(18%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	19,884	25,225	33,653	38,991	51,803	36,355	(15,448)	(30%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	175	321	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**132,224**	**152,641**	**167,841**	**181,876**	**209,666**	**160,061**	**(49,605)**	**(24%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 3,635,103**	**$ 3,337,678**	**$ 3,402,294**	**$ 3,759,381**	**$ 3,702,832**	**$ 4,078,893**	**$ 376,061**	**10%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**330.18**	**383.65**	**398.30**	**385.00**	**386.00**	**380.00**	**(6.00)**	**(2%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	16.50	14.00	16.00	15.00	16.00	17.00	1.00	6%
SPED Teacher	5.00	5.00	6.00	6.00	5.00	5.00	-	-%
Specialist - School	1.50	1.50	-	-	2.00	2.00	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	0.80	0.80	-	-	-	1.00	1.00	(100%)
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**24.80**	**22.30**	**23.00**	**22.00**	**24.00**	**26.00**	**2.00**	**8%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	8.88	7.63	-	-	9.88	9.25	(0.63)	(6%)
Support Staff	2.50	2.00	3.00	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	-	-	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**13.38**	**11.63**	**3.00**	**2.50**	**14.38**	**13.75**	**(0.63)**	**(4%)**
STAFFING FTE TOTALS	**38.18**	**33.93**	**26.00**	**24.50**	**38.38**	**39.75**	**1.37**	**4%**

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: 6/5/2024**

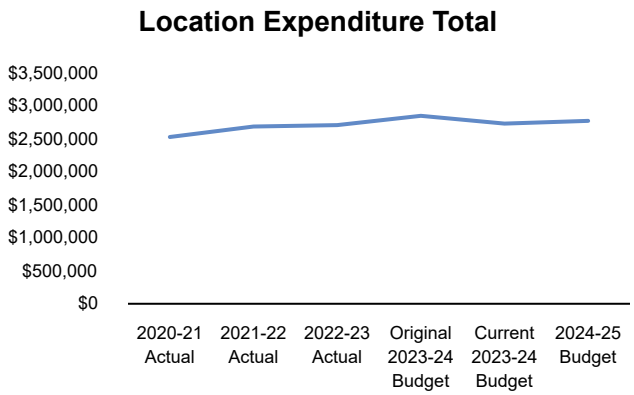
LOCATION EXPENDITURES

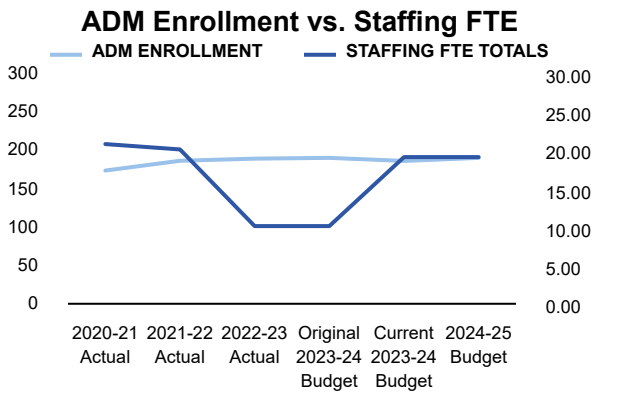
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 697,885	$ 731,207	$ 726,822	$ 731,141	$ 718,143	$ 732,477	$ 14,334	2%
320	Non-certificated Salaries	454,540	461,422	449,058	464,318	506,883	442,942	(63,941)	(13%)
360	Employee Benefits	629,923	643,596	612,893	686,069	710,954	709,242	(1,712)	(0%)
	Total Personnel	**1,782,348**	**1,836,225**	**1,788,773**	**1,881,528**	**1,935,980**	**1,884,661**	**(51,319)**	**(3%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	38,940	22,585	3,030	20,000	-	1,000	1,000	(100%)
420	Staff Travel	720	2,292	3,112	720	71	720	649	914%
425	Student Travel	-	4,500	1,800	-	-	3,000	3,000	(100%)
430	Utilities	16,876	21,669	20,917	38,492	49,465	37,590	(11,875)	(24%)
435	Energy	33,150	28,977	33,041	35,000	35,000	33,000	(2,000)	(6%)
440	Purchased Services	455,313	168,126	143,362	84,183	142,251	65,000	(77,251)	(54%)
445	Insurance & Bond Premiums	846	850	979	935	961	1,134	173	18%
450	Supplies & Materials	115,430	120,746	152,501	282,635	54,298	219,158	164,860	304%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	250	7,539	4,681	-	4,837	5,000	163	3%
495	Indirect Cost	78,685	80,861	97,616	113,794	116,050	88,859	(27,191)	(23%)
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	47,468	24,508	24,508	24,508	-	-%
533	Principal On Long Term Debt	-	387,600	340,132	363,065	363,065	404,492	41,427	11%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**740,210**	**845,745**	**848,639**	**963,332**	**790,506**	**883,461**	**92,955**	**12%**
550	Transfer To Other Funds	-	-	66,066	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		$ 2,522,558	$ 2,681,970	$ 2,703,478	$ 2,844,860	$ 2,726,486	$ 2,768,122	$ 41,636	2%

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**172.45**	**185.20**	**188.00**	**189.00**	**185.00**	**189.00**	**4.00**	**2%**
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	7.00	7.00	-	-%
SPED Teacher	1.00	-	-	-	-	-	-	-%
Specialist - School	0.50	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**9.50**	**9.00**	**9.00**	**9.00**	**8.00**	**8.00**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	10.00	10.00	-	-	10.00	10.00	-	-%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	0.20	-	-	-	-	-	-	-%
Total Non-Certificated	**11.20**	**11.00**	**1.00**	**1.00**	**11.00**	**11.00**	**-**	**-%**
STAFFING FTE TOTALS	**20.70**	**20.00**	**10.00**	**10.00**	**19.00**	**19.00**	**-**	**-%**

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: 6/5/2024**

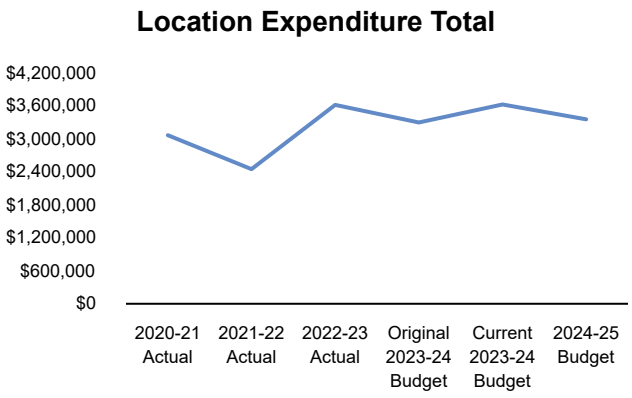
LOCATION EXPENDITURES

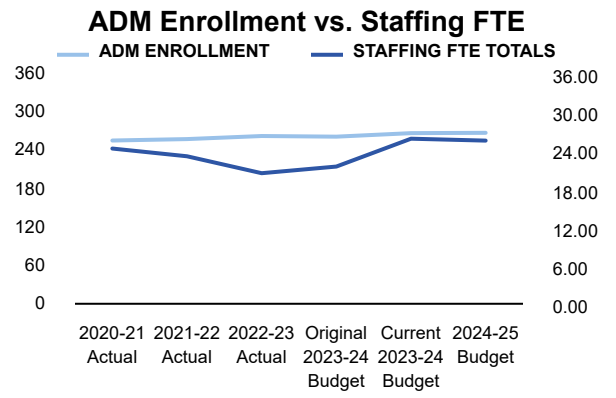
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,583,378	$ 1,209,059	$ 1,539,941	$ 1,679,381	$ 1,698,059	$ 1,774,433	$ 76,374	4%
320	Non-certificated Salaries	179,999	131,459	172,478	156,169	157,731	175,872	18,141	12%
360	Employee Benefits	793,223	607,746	758,618	835,634	816,100	882,031	65,931	8%
	Total Personnel	**2,556,600**	**1,948,264**	**2,471,037**	**2,671,184**	**2,671,890**	**2,832,336**	**160,446**	**6%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	149	23,718	33,884	24,000	35,000	-	(35,000)	(100%)
420	Staff Travel	1,740	7,531	20,389	650	-	1,020	1,020	(100%)
425	Student Travel	18,911	37,055	82,002	90,000	90,000	-	(90,000)	(100%)
430	Utilities	17,783	24,631	29,782	10,100	33,766	30,200	(3,566)	(11%)
435	Energy	47,376	47,983	46,993	50,000	50,000	47,000	(3,000)	(6%)
440	Purchased Services	39,175	8,362	24,816	11,000	37,351	-	(37,351)	(100%)
445	Insurance & Bond Premiums	21,672	21,763	25,085	23,939	23,939	47,616	23,677	99%
450	Supplies & Materials	238,349	146,104	112,601	269,534	469,738	265,340	(204,398)	(44%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	369	565	21,896	400	62,520	-	(62,520)	(100%)
495	Indirect Cost	108,391	87,010	130,848	131,700	136,821	126,206	(10,615)	(8%)
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	9,278	11,928	14,020	10,000	10,000	-	(10,000)	(100%)
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**503,193**	**416,650**	**542,316**	**621,323**	**949,135**	**517,382**	**(431,753)**	**(45%)**
550	Transfer To Other Funds	-	75,000	600,000	-	50	-	(50)	(100%)
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		$ 3,059,793	$ 2,439,914	$ 3,613,353	$ 3,292,507	$ 3,621,075	$ 3,349,718	$ (271,357)	(7%)

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**253.95**	**256.20**	**261.00**	**260.00**	**265.50**	**266.00**	**0.50**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.90	1.15	0.95	0.95	0.95	0.95	-	-%
Classroom Teacher	15.58	17.43	17.73	18.77	19.17	18.87	(0.30)	(2%)
SPED Teacher	0.60	0.60	0.60	0.60	0.60	0.60	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**18.08**	**19.18**	**19.28**	**20.32**	**20.72**	**20.42**	**(0.30)**	**(1%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	2.75	1.25	-	-	2.46	2.46	-	-%
Support Staff	1.81	1.00	1.00	1.00	1.00	1.00	-	-%
Custodial Staff	1.50	1.50	-	-	1.50	1.50	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**6.06**	**3.75**	**1.00**	**1.00**	**4.96**	**4.96**	**-**	**-%**
STAFFING FTE TOTALS	**24.14**	**22.93**	**20.28**	**21.32**	**25.68**	**25.38**	**(0.30)**	**(1%)**

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





Fund: 100 General Fund **Location: 063 Knik Charter School** **Date: 6/5/2024**

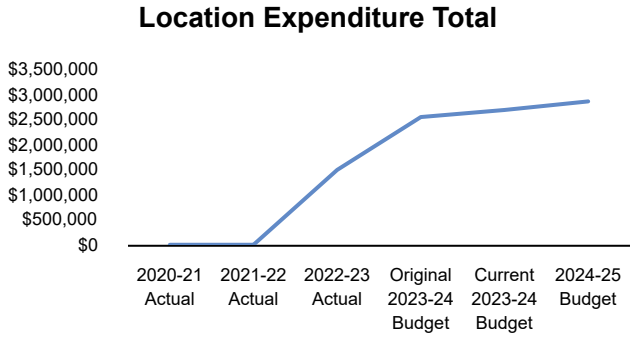
LOCATION EXPENDITURES

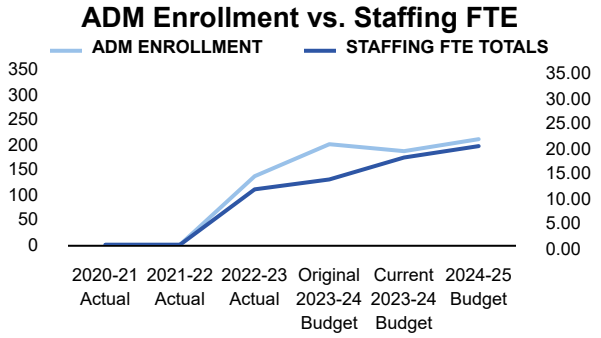
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ 685,787	$ 912,161	$ 924,188	$ 1,287,994	$ 363,806	39%
320	Non-certificated Salaries	-	-	102,511	153,360	157,276	177,692	20,416	13%
360	Employee Benefits	-	-	338,709	501,776	502,096	541,933	39,837	8%
	Total Personnel	**-**	**-**	**1,127,007**	**1,567,297**	**1,583,560**	**2,007,619**	**424,059**	**27%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	21,479	1,000	1,025	1,000	(25)	(2%)
420	Staff Travel	-	-	1,338	2,082	2,609	3,320	711	27%
425	Student Travel	-	-	1,565	7,000	3,200	7,000	3,800	119%
430	Utilities	-	-	12,518	6,000	11,831	6,300	(5,531)	(47%)
435	Energy	-	-	3,030	-	-	-	-	-%
440	Purchased Services	-	-	2,418	201,450	205,527	-	(205,527)	(100%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	-	176,540	653,510	769,557	528,189	(241,368)	(31%)
480	Stipends & Tuition (student)	-	-	2,558	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	6,112	-	1,584	-	(1,584)	(100%)
495	Indirect Cost	-	-	54,002	101,597	101,597	113,195	11,598	11%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	40,791	-	-	40,791	40,791	(100%)
533	Principal On Long Term Debt	-	-	39,201	-	-	143,529	143,529	(100%)
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**-**	**361,552**	**972,639**	**1,096,930**	**843,324**	**(253,606)**	**(23%)**
550	Transfer To Other Funds	-	-	-	-	50	-	(50)	(100%)
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ -**	**$ -**	**$ 1,488,559**	**$ 2,539,936**	**$ 2,680,540**	**$ 2,850,943**	**$ 170,403**	**6%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**-**	**-**	**136.35**	**200.00**	**186.15**	**210.00**	**23.85**	**13%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	-	-	7.02	8.99	10.35	12.26	1.91	18%
SPED Teacher	-	-	2.00	2.00	2.00	2.00	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	0.36	0.36	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**10.02**	**11.99**	**13.35**	**15.62**	**2.27**	**17%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	3.00	3.00	-	-%
Support Staff	-	-	1.00	1.00	1.00	1.00	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**1.00**	**1.00**	**4.00**	**4.00**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**11.02**	**12.99**	**17.35**	**19.62**	**2.27**	**13%**

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: 6/5/2024**

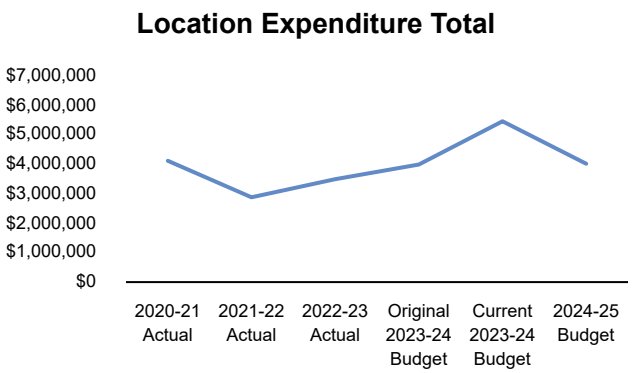
LOCATION EXPENDITURES

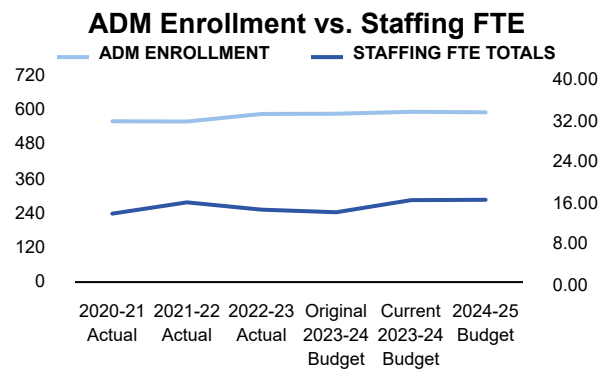
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 659,683	$ 553,914	$ 759,865	$ 751,752	$ 884,555	$ 850,817	$ (33,738)	(4%)
320	Non-certificated Salaries	269,240	230,543	278,736	289,761	401,918	338,300	(63,618)	(16%)
360	Employee Benefits	386,032	320,079	356,029	421,707	584,230	516,027	(68,203)	(12%)
	Total Personnel	**1,314,955**	**1,104,536**	**1,394,630**	**1,463,220**	**1,870,703**	**1,705,144**	**(165,559)**	**(9%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	315,178	542,196	461,298	573,000	596,949	566,759	(30,190)	(5%)
420	Staff Travel	1,050	1,569	16,360	12,980	12,980	12,640	(340)	(3%)
425	Student Travel	54,557	56,254	110,794	15,000	50,512	22,000	(28,512)	(56%)
430	Utilities	121,142	140,580	129,825	140,000	180,895	118,150	(62,745)	(35%)
435	Energy	20,636	29,368	21,990	25,000	28,980	25,000	(3,980)	(14%)
440	Purchased Services	401,231	87,728	73,754	105,000	179,219	114,000	(65,219)	(36%)
445	Insurance & Bond Premiums	5,387	5,360	8,451	5,000	8,762	10,911	2,149	25%
450	Supplies & Materials	631,315	493,317	565,256	1,337,930	2,129,553	1,136,156	(993,397)	(47%)
480	Stipends & Tuition (student)	-	-	-	-	4,241	-	(4,241)	(100%)
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	50,409	106,118	122,063	100,500	108,660	101,500	(7,160)	(7%)
495	Indirect Cost	146,786	105,126	128,865	158,443	158,443	151,330	(7,113)	(4%)
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	1,404	598	1,581	1,581	1,581	-	-%
533	Principal On Long Term Debt	-	12,996	16,202	23,419	23,419	23,419	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**1,747,691**	**1,582,016**	**1,655,456**	**2,497,853**	**3,484,194**	**2,283,446**	**(1,200,748)**	**(34%)**
550	Transfer To Other Funds	1,025,475	161,424	412,879	-	76,240	-	(76,240)	(100%)
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 4,088,121**	**$ 2,847,976**	**$ 3,462,965**	**$ 3,961,073**	**$ 5,431,137**	**$ 3,988,590**	**$ (1,442,547)**	**(27%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**558.60**	**557.85**	**584.20**	**585.00**	**591.65**	**590.00**	**(1.65)**	**(0%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	2.00	2.00	2.00	2.00	-	-%
Classroom Teacher	5.98	5.98	6.38	5.38	4.98	4.98	-	-%
SPED Teacher	0.62	0.81	1.00	1.00	1.00	1.00	-	-%
Specialist - School	-	-	-	-	0.75	0.82	0.07	-%
Counselor	-	-	0.49	0.49	0.49	0.49	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**7.60**	**7.79**	**9.87**	**8.87**	**9.22**	**9.29**	**0.07**	**1%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	1.00	-	-	1.00	1.00	-	-%
Support Staff	5.00	6.00	4.00	4.50	5.00	5.00	-	-%
Custodial Staff	0.50	0.50	-	-	0.50	0.50	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**5.50**	**7.50**	**4.00**	**4.50**	**6.50**	**6.50**	**-**	**-%**
STAFFING FTE TOTALS	**13.10**	**15.29**	**13.87**	**13.37**	**15.72**	**15.79**	**0.07**	**0%**

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





Fund: 100 General Fund **Location: 066 Birchtree Charter School** **Date: 6/5/2024**

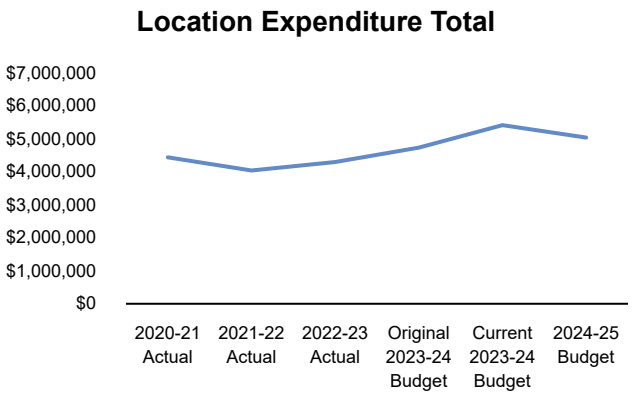
LOCATION EXPENDITURES

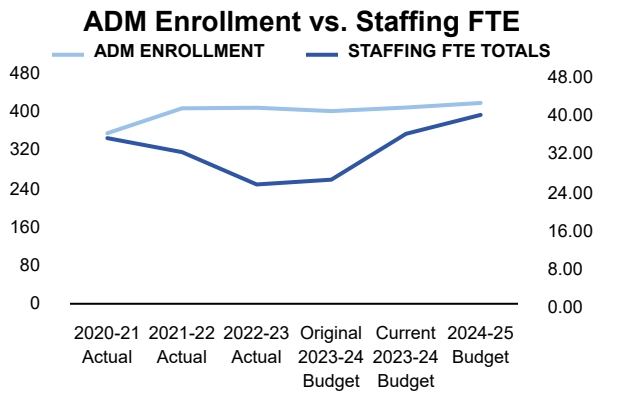
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,003,186	$ 1,866,592	$ 1,903,792	$ 2,034,754	$ 2,089,480	$ 2,369,174	$ 279,694	13%
320	Non-certificated Salaries	436,517	356,499	301,465	359,948	414,560	492,042	77,482	19%
360	Employee Benefits	1,065,201	932,452	911,481	1,126,916	1,033,644	1,217,846	184,202	18%
	Total Personnel	**3,504,904**	**3,155,543**	**3,116,738**	**3,521,618**	**3,537,684**	**4,079,062**	**541,378**	**15%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	5,068	1,276	1,418	-	2,813	5,000	2,187	78%
420	Staff Travel	1,440	1,440	501	3,893	9,816	1,440	(8,376)	(85%)
425	Student Travel	-	-	-	-	3,570	-	(3,570)	(100%)
430	Utilities	11,895	10,651	20,076	15,395	28,785	7,037	(21,748)	(76%)
435	Energy	68,621	71,806	76,218	75,000	155,000	80,000	(75,000)	(48%)
440	Purchased Services	619,664	27,088	47,213	-	34,361	32,000	(2,361)	(7%)
445	Insurance & Bond Premiums	2,272	2,281	2,630	2,510	2,580	3,045	465	18%
450	Supplies & Materials	70,156	38,611	79,219	328,328	829,195	56,000	(773,195)	(93%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	4,065	5,082	-	174	-	(174)	(100%)
495	Indirect Cost	142,620	126,956	158,184	188,873	215,843	178,002	(37,841)	(18%)
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	104,316	71,790	71,790	67,290	(4,500)	(6%)
533	Principal On Long Term Debt	-	586,200	481,884	514,410	514,411	518,910	4,499	1%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**921,736**	**870,374**	**976,741**	**1,200,199**	**1,868,338**	**948,724**	**(919,614)**	**(49%)**
550	Transfer To Other Funds	-	-	189,874	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		$ 4,426,640	$ 4,025,917	$ 4,283,353	$ 4,721,817	$ 5,406,022	$ 5,027,786	$ (378,236)	(7%)

LOCATION ADM ENROLLMENT & STAFFING FTE

	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**353.80**	**405.80**	**407.00**	**400.00**	**407.45**	**417.00**	**9.55**	**2%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.49	1.49	1.49	1.49	2.00	2.00	-	-%
Classroom Teacher	19.00	20.00	20.00	21.00	21.00	22.00	1.00	5%
SPED Teacher	2.49	2.00	2.00	2.00	2.00	2.00	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	0.50	0.50	-%
Nurse	0.50	0.20	0.20	0.20	0.20	0.40	0.20	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**23.48**	**23.69**	**23.69**	**24.69**	**25.20**	**26.90**	**1.70**	**7%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	8.13	6.25	-	-	8.31	9.56	1.25	15%
Support Staff	2.00	1.00	1.00	1.00	1.00	2.00	1.00	100%
Custodial Staff	0.75	0.50	-	-	0.75	0.75	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**10.88**	**7.75**	**1.00**	**1.00**	**10.06**	**12.31**	**2.25**	**22%**
STAFFING FTE TOTALS	**34.36**	**31.44**	**24.69**	**25.69**	**35.26**	**39.21**	**3.95**	**11%**

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





Fund: 100 General Fund **Location: 067 American Charter Academy** **Date: 6/5/2024**

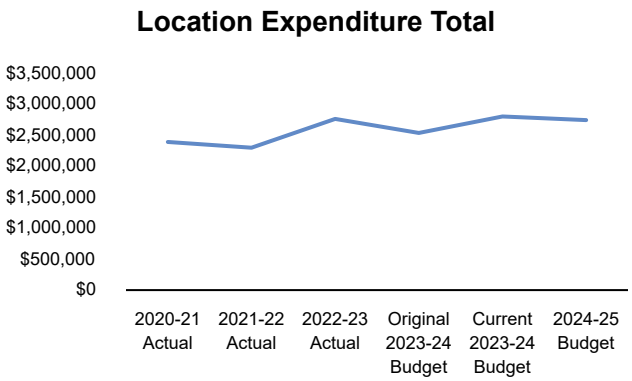
LOCATION EXPENDITURES

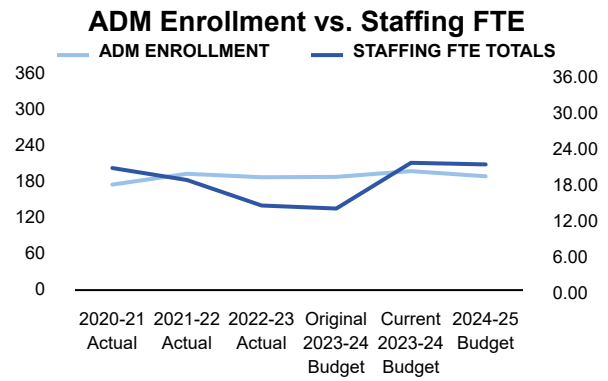
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,054,574	$ 802,158	$ 923,437	$ 1,028,053	$ 1,078,538	$ 1,108,542	$ 30,004	3%
320	Non-certificated Salaries	240,058	175,773	294,352	298,433	315,016	324,609	9,593	3%
360	Employee Benefits	617,012	449,415	543,675	666,412	615,967	671,680	55,713	9%
	Total Personnel	**1,911,644**	**1,427,346**	**1,761,464**	**1,992,898**	**2,009,521**	**2,104,831**	**95,310**	**5%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	31,569	-	-	-	-	-	-	-%
420	Staff Travel	2,640	1,320	1,320	1,320	1,320	2,720	1,400	106%
425	Student Travel	-	1,113	50	-	600	-	(600)	(100%)
430	Utilities	17,056	19,861	20,647	19,500	23,985	19,500	(4,485)	(19%)
435	Energy	63,573	66,937	66,340	45,000	45,000	47,808	2,808	6%
440	Purchased Services	249,945	247,479	20,624	5,000	14,399	22,870	8,471	59%
445	Insurance & Bond Premiums	422	424	489	466	466	566	100	21%
450	Supplies & Materials	31,664	24,857	22,525	128,905	368,917	202,810	(166,107)	(45%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	50	350	2,021	-	675	-	(675)	(100%)
495	Indirect Cost	75,522	73,415	99,901	101,211	95,936	96,596	660	1%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	33,660	23,515	23,515	23,515	-	-%
533	Principal On Long Term Debt	-	-	198,180	212,448	212,962	217,167	4,205	2%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**472,441**	**435,756**	**465,757**	**537,365**	**787,775**	**633,552**	**(154,223)**	**(20%)**
550	Transfer To Other Funds	-	427,889	530,395	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 2,384,085**	**$ 2,290,991**	**$ 2,757,616**	**$ 2,530,263**	**$ 2,797,296**	**$ 2,738,383**	**$ (58,913)**	**(2%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**174.20**	**192.20**	**186.40**	**187.00**	**196.65**	**188.00**	**(8.65)**	**(4%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	2.00	1.00	1.00	1.00	1.10	1.10	-	-%
Classroom Teacher	11.00	10.00	11.00	11.00	12.00	12.00	-	-%
SPED Teacher	0.10	0.10	0.10	0.10	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	0.33	0.33	0.33	0.33	0.20	0.43	0.23	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**13.43**	**11.43**	**12.43**	**12.43**	**13.30**	**13.53**	**0.23**	**2%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	4.00	4.00	-	-	5.00	5.00	-	-%
Support Staff	1.00	1.00	1.50	1.00	1.00	1.00	-	-%
Custodial Staff	1.75	1.75	-	-	1.75	1.00	(0.75)	(43%)
Specialist - Department	-	-	-	-	-	0.25	0.25	-%
Total Non-Certificated	**6.75**	**6.75**	**1.50**	**1.00**	**7.75**	**7.25**	**(0.50)**	**(6%)**
STAFFING FTE TOTALS	**20.18**	**18.18**	**13.93**	**13.43**	**21.05**	**20.78**	**(0.27)**	**(1%)**

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: 6/5/2024**

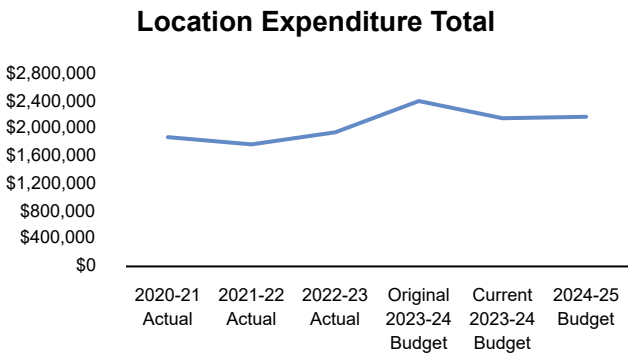
LOCATION EXPENDITURES

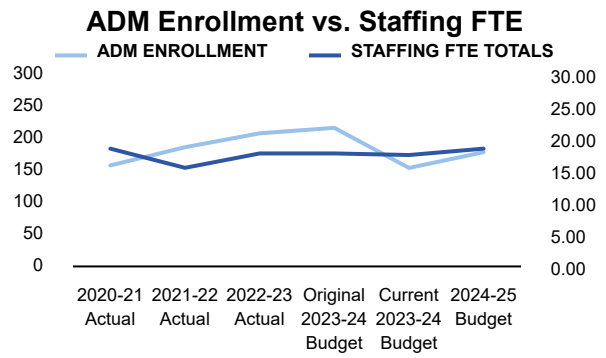
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 998,697	$ 919,807	$ 1,065,399	$ 1,126,431	$ 1,033,634	$ 1,118,821	$ 85,187	8%
320	Non-certificated Salaries	205,247	190,952	207,829	359,579	292,023	295,775	3,752	1%
360	Employee Benefits	531,273	471,501	520,425	736,871	563,787	580,109	16,322	3%
	Total Personnel	**1,735,217**	**1,582,260**	**1,793,653**	**2,222,881**	**1,889,444**	**1,994,705**	**105,261**	**6%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	1,320	1,320	1,320	1,320	2,078	660	(1,418)	(68%)
425	Student Travel	-	33	41	1,400	400	1,400	1,000	250%
430	Utilities	18,621	18,499	19,810	33,142	23,132	11,291	(11,841)	(51%)
435	Energy	97,285	139,055	106,163	103,296	173,137	115,806	(57,331)	(33%)
440	Purchased Services	1,580	10,058	11,995	9,086	26,443	9,999	(16,444)	(62%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	14,915	12,477	7,542	26,228	30,101	33,805	3,704	12%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	1,910	1,626	630	-	2,000	-	(2,000)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**135,631**	**183,068**	**147,501**	**174,472**	**257,291**	**172,961**	**(84,330)**	**(33%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 1,870,848**	**$ 1,765,328**	**$ 1,941,154**	**$ 2,397,353**	**$ 2,146,735**	**$ 2,167,666**	**$ 20,931**	**1%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**156.30**	**184.70**	**206.45**	**215.00**	**152.35**	**177.00**	**24.65**	**16%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	8.00	8.00	9.00	9.00	10.00	9.00	(1.00)	(10%)
SPED Teacher	2.00	1.00	2.00	2.00	-	1.00	1.00	(100%)
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	2.00	1.00	1.00	1.00	1.00	1.00	-	-%
Nurse	0.50	0.50	-	-	-	1.00	1.00	(100%)
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**13.50**	**11.50**	**13.00**	**13.00**	**12.00**	**13.00**	**1.00**	**8%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	2.00	2.00	1.00	1.00	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	3.00	2.00	2.50	2.50	2.50	2.50	-	-%
Custodial Staff	1.75	1.75	-	-	1.75	1.75	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**4.75**	**3.75**	**4.50**	**4.50**	**5.25**	**5.25**	**-**	**-%**
STAFFING FTE TOTALS	**18.25**	**15.25**	**17.50**	**17.50**	**17.25**	**18.25**	**1.00**	**6%**

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: 6/5/2024**

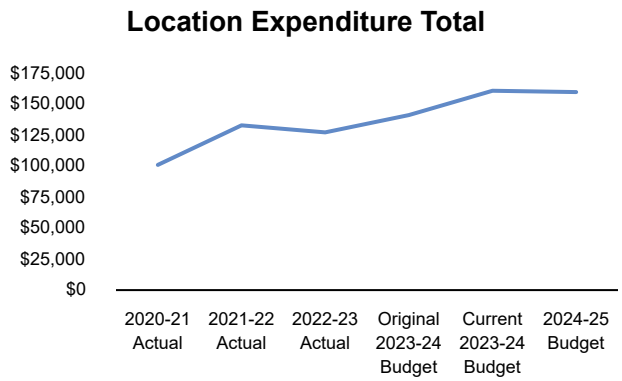
LOCATION EXPENDITURES

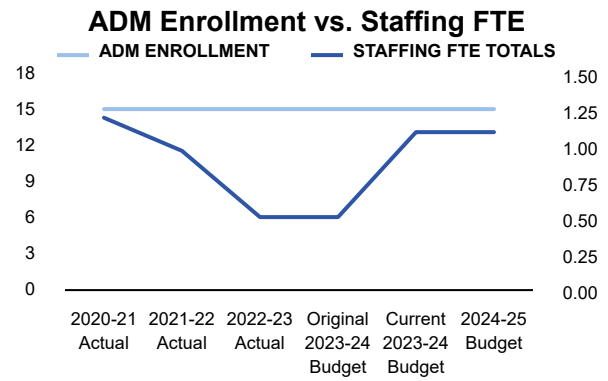
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 40,753	$ 57,743	$ 46,796	$ 62,227	$ 67,691	$ 67,757	$ 66	0%
320	Non-certificated Salaries	18,199	23,506	29,404	23,889	32,601	35,318	2,717	8%
360	Employee Benefits	35,096	42,604	41,218	44,434	50,207	52,124	1,917	4%
	Total Personnel	**94,048**	**123,853**	**117,418**	**130,550**	**150,499**	**155,199**	**4,700**	**3%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	5,892	5,874	5,874	6,828	5,927	-	(5,927)	(100%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	1,979	2,444	1,902	2,444	2,444	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	504	912	1,241	1,706	1,706	1,981	275	16%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	180	60	-	-	120	-	(120)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**6,576**	**8,825**	**9,559**	**10,436**	**10,197**	**4,425**	**(5,772)**	**(57%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 100,624**	**$ 132,678**	**$ 126,977**	**$ 140,986**	**$ 160,696**	**$ 159,624**	**(1,072)**	**(1%)**

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	-	-	-	-	-	-%
SPED Teacher	0.60	-	0.50	0.50	0.50	0.50	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**0.60**	**0.37**	**0.50**	**0.50**	**0.50**	**0.50**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	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**	**-**	**-%**
STAFFING FTE TOTALS	**1.19**	**0.96**	**0.50**	**0.50**	**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: 6/5/2024**

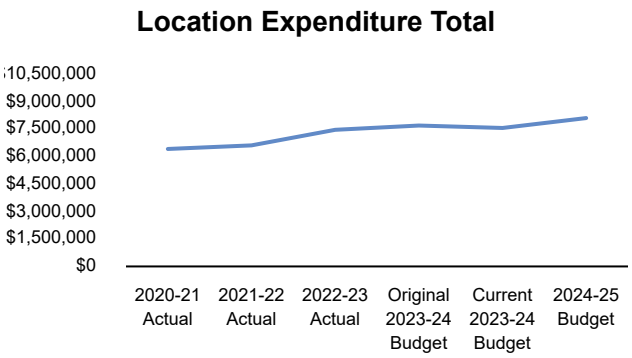
LOCATION EXPENDITURES

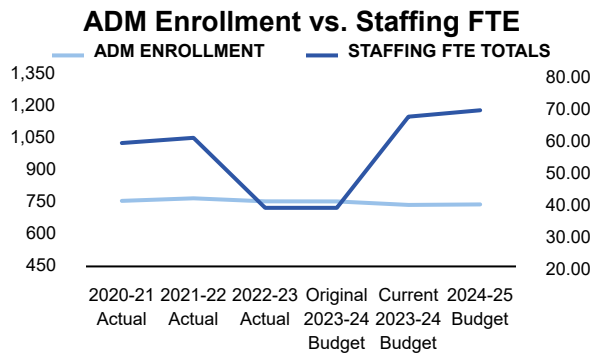
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 3,612,523	$ 3,519,625	$ 4,006,152	$ 4,149,775	$ 4,069,396	$ 4,355,426	$ 286,030	7%
320	Non-certificated Salaries	520,520	670,963	737,564	745,286	833,296	895,823	62,527	8%
360	Employee Benefits	1,794,030	1,896,162	2,142,470	2,283,156	2,122,906	2,256,330	133,424	6%
	Total Personnel	**5,927,073**	**6,086,750**	**6,886,186**	**7,178,217**	**7,025,598**	**7,507,579**	**481,981**	**7%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	900	-	3,296	-	-	-	-	-%
420	Staff Travel	2,815	2,640	3,112	2,775	6,596	2,795	(3,801)	(58%)
425	Student Travel	-	1,356	2,001	3,206	3,206	3,670	464	14%
430	Utilities	36,828	36,925	40,398	54,990	42,837	12,629	(30,208)	(71%)
435	Energy	271,865	252,133	273,182	278,975	261,085	288,017	26,932	10%
440	Purchased Services	12,286	27,074	25,228	24,720	35,291	35,925	634	2%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	104,436	120,947	160,094	108,034	134,760	198,320	63,560	47%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	13,014	37,837	14,396	-	7,910	-	(7,910)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	8,769	-	-	10,000	10,000	(100%)
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**442,144**	**478,912**	**530,476**	**472,700**	**491,685**	**551,356**	**59,671**	**12%**
550	Transfer To Other Funds	-	-	25	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 6,369,217**	**$ 6,565,662**	**$ 7,416,687**	**$ 7,650,917**	**$ 7,517,283**	**$ 8,058,935**	**$ 541,652**	**7%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**752.65**	**764.61**	**750.40**	**750.00**	**733.63**	**736.00**	**2.37**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Classroom Teacher	21.00	18.00	21.00	21.00	20.00	22.00	2.00	10%
SPED Teacher	3.00	5.00	5.00	5.00	5.00	5.00	-	-%
Specialist - School	15.00	14.00	-	-	16.74	16.74	-	-%
Counselor	2.00	2.00	3.00	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	**44.00**	**43.00**	**32.00**	**32.00**	**47.74**	**49.74**	**2.00**	**4%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	1.00	1.00	1.00	1.00	-	-%
Instructional Aide	5.25	7.88	-	-	8.75	8.75	-	-%
Support Staff	5.00	5.00	5.00	5.00	5.00	5.00	-	-%
Custodial Staff	4.00	4.00	-	-	4.00	4.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**14.25**	**16.88**	**6.00**	**6.00**	**18.75**	**18.75**	**-**	**-%**
STAFFING FTE TOTALS	**58.25**	**59.88**	**38.00**	**38.00**	**66.49**	**68.49**	**2.00**	**3%**

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: 6/5/2024**

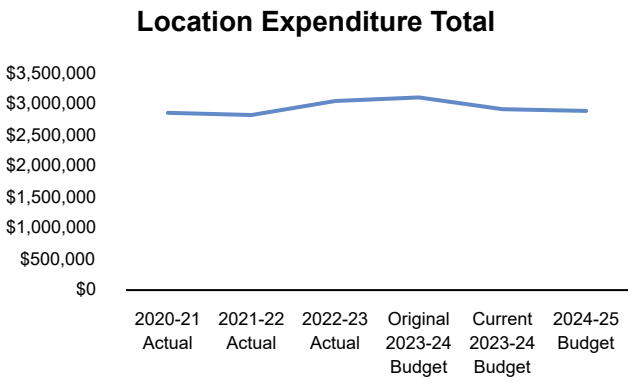
LOCATION EXPENDITURES

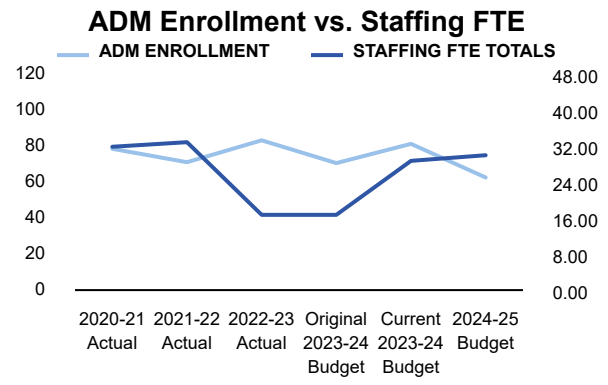
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 958,888	$ 935,820	$ 1,054,544	$ 1,097,408	$ 1,017,984	$ 1,085,495	$ 67,511	7%
320	Non-certificated Salaries	725,824	734,338	771,229	775,937	772,115	712,645	(59,470)	(8%)
360	Employee Benefits	1,047,120	1,012,788	1,078,607	1,149,319	996,723	986,174	(10,549)	(1%)
	Total Personnel	**2,731,832**	**2,682,946**	**2,904,380**	**3,022,664**	**2,786,822**	**2,784,314**	**(2,508)**	**(0%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	665	-	-	600	600	(100%)
420	Staff Travel	76	10	-	600	1,779	4,220	2,441	137%
425	Student Travel	3,956	7,502	2,052	3,000	3,000	5,500	2,500	83%
430	Utilities	16,765	16,040	15,858	19,882	16,288	2,570	(13,718)	(84%)
435	Energy	47,924	50,747	53,135	26,134	62,296	53,226	(9,070)	(15%)
440	Purchased Services	25,587	(14,537)	13,022	6,391	7,498	6,791	(707)	(9%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	29,600	26,343	33,889	26,950	35,975	28,475	(7,500)	(21%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	597	470	1,127	-	1,325	1,625	300	23%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	1,932	912	-	-	-	-	-%
533	Principal On Long Term Debt	-	49,132	22,894	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**124,505**	**137,639**	**143,554**	**82,957**	**128,161**	**103,007**	**(25,154)**	**(20%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 2,856,337**	**$ 2,820,585**	**$ 3,047,934**	**$ 3,105,621**	**$ 2,914,983**	**$ 2,887,321**	**$ (27,662)**	**(1%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**77.95**	**70.50**	**82.65**	**70.00**	**80.70**	**62.00**	**(18.70)**	**(23%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	1.00	1.00	(100%)
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	13.00	13.00	14.00	14.00	12.00	13.00	1.00	8%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	0.50	0.50	0.50	0.50	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**13.00**	**13.00**	**14.50**	**14.50**	**12.50**	**14.50**	**2.00**	**16%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	1.00	1.00	(100%)
Instructional Aide	16.63	16.77	-	-	14.00	12.25	(1.75)	(13%)
Support Staff	1.00	1.88	2.00	2.00	2.00	2.00	-	-%
Custodial Staff	1.00	1.00	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**18.63**	**19.65**	**2.00**	**2.00**	**16.00**	**15.25**	**(0.75)**	**(5%)**
STAFFING FTE TOTALS	**31.63**	**32.65**	**16.50**	**16.50**	**28.50**	**29.75**	**1.25**	**4%**

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: 6/5/2024**

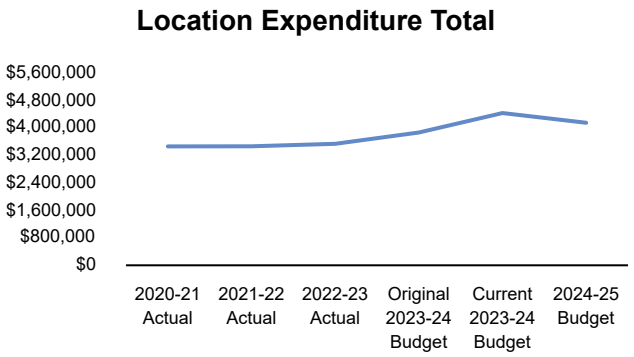
LOCATION EXPENDITURES

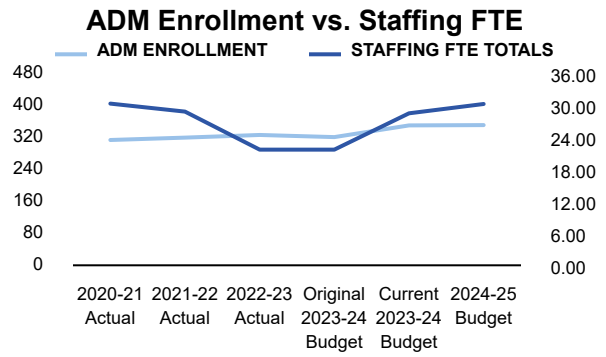
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,489,504	$ 1,454,512	$ 1,468,334	$ 1,508,605	$ 1,547,594	$ 1,599,250	$ 51,656	3%
320	Non-certificated Salaries	386,924	337,245	205,278	456,830	430,080	528,944	98,864	23%
360	Employee Benefits	813,806	754,680	713,868	977,954	874,950	964,379	89,429	10%
	Total Personnel	**2,690,234**	**2,546,437**	**2,387,480**	**2,943,389**	**2,852,624**	**3,092,573**	**239,949**	**8%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	1,043	1,020	-	720	2,999	7,020	4,021	134%
425	Student Travel	-	-	504	-	3,527	-	(3,527)	(100%)
430	Utilities	22,262	22,623	22,894	14,520	39,965	43,000	3,035	8%
435	Energy	33,900	30,955	35,552	45,000	85,000	50,000	(35,000)	(41%)
440	Purchased Services	45,246	29,830	67,626	-	129,226	50,000	(79,226)	(61%)
445	Insurance & Bond Premiums	14,953	15,016	17,308	16,518	25,167	29,697	4,530	18%
450	Supplies & Materials	113,678	99,446	176,818	276,620	693,309	307,206	(386,103)	(56%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	3,443	-	32,569	2,000	(30,569)	(94%)
495	Indirect Cost	123,975	126,156	129,951	153,765	153,765	153,077	(688)	(0%)
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	2,582	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**355,057**	**325,046**	**456,678**	**507,143**	**1,165,527**	**642,000**	**(523,527)**	**(45%)**
550	Transfer To Other Funds	393,600	570,469	670,054	393,600	393,600	393,601	1	0%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 3,438,891**	**$ 3,441,952**	**$ 3,514,212**	**$ 3,844,132**	**$ 4,411,751**	**$ 4,128,174**	**$ (283,577)**	**(6%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**310.75**	**316.70**	**323.35**	**318.00**	**347.25**	**348.00**	**0.75**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	17.00	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	0.50	0.50	-	-	0.50	0.50	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**19.00**	**19.00**	**18.50**	**18.50**	**19.00**	**19.00**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	6.13	4.63	-	-	4.31	6.06	1.75	41%
Support Staff	3.00	3.00	3.00	3.00	3.00	3.00	-	-%
Custodial Staff	2.00	2.00	-	-	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**11.13**	**9.63**	**3.00**	**3.00**	**9.31**	**11.06**	**1.75**	**19%**
STAFFING FTE TOTALS	**30.13**	**28.63**	**21.50**	**21.50**	**28.31**	**30.06**	**1.75**	**6%**

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: 6/5/2024**

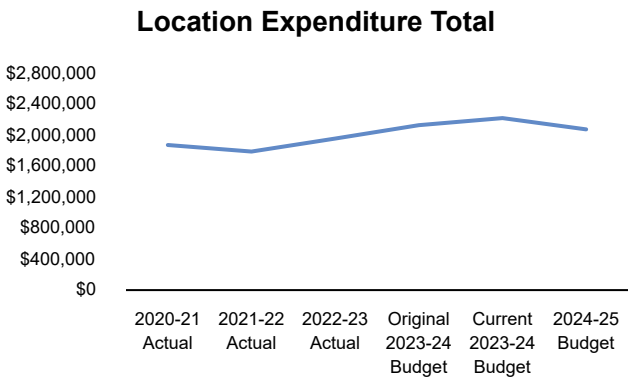
LOCATION EXPENDITURES

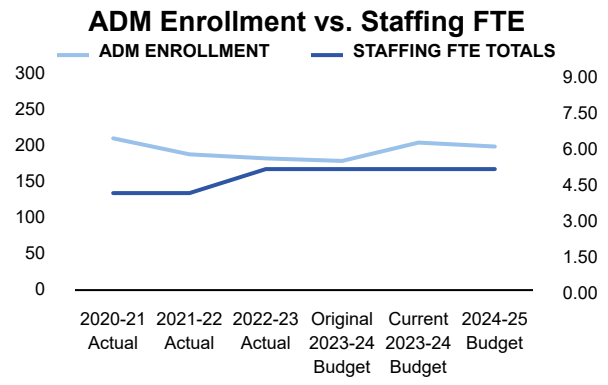
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 306,639	$ 310,833	$ 426,436	$ 441,242	$ 445,354	$ 456,634	$ 11,280	3%
320	Non-certificated Salaries	61,171	62,872	63,554	59,760	65,861	62,984	(2,877)	(4%)
360	Employee Benefits	157,268	160,994	205,271	213,203	190,600	206,452	15,852	8%
	Total Personnel	**525,078**	**534,699**	**695,261**	**714,205**	**701,815**	**726,070**	**24,255**	**3%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	1,184,720	1,112,603	1,110,055	1,220,000	1,310,395	1,150,500	(159,895)	(12%)
420	Staff Travel	1,363	1,320	7,126	11,420	11,546	12,220	674	6%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	7,277	7,064	15,258	17,290	14,993	400	(14,593)	(97%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	33,237	40,267	54,311	50,000	52,444	58,444	6,000	11%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	106,090	76,792	64,913	112,070	121,437	122,836	1,399	1%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	10,135	10,330	4,540	-	4,121	-	(4,121)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**1,342,822**	**1,248,376**	**1,256,203**	**1,410,780**	**1,514,936**	**1,344,400**	**(170,536)**	**(11%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 1,867,900**	**$ 1,783,075**	**$ 1,951,464**	**$ 2,124,985**	**$ 2,216,751**	**$ 2,070,470**	**$ (146,281)**	**(7%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**209.40**	**187.15**	**181.55**	**178.00**	**203.50**	**198.00**	**(5.50)**	**(3%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	1.00	1.00	2.00	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**	**4.00**	**4.00**	**4.00**	**4.00**	**-**	**-%**
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	**4.00**	**4.00**	**5.00**	**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: 6/5/2024**

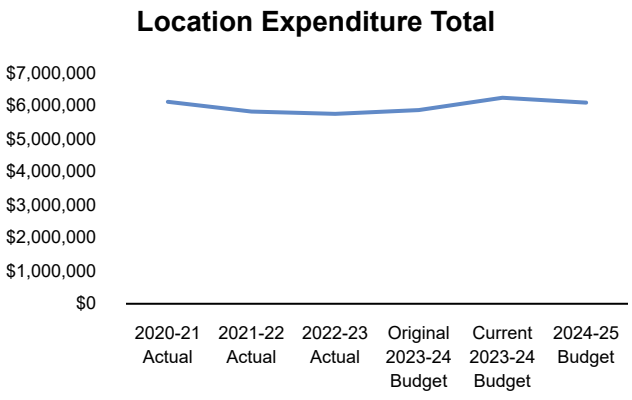
LOCATION EXPENDITURES

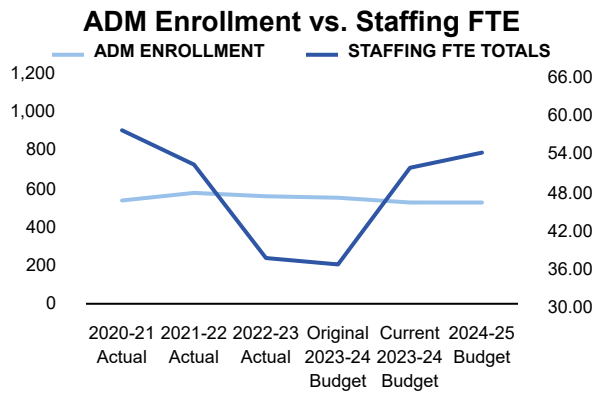
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 3,271,668	$ 3,014,197	$ 3,046,213	$ 3,204,530	$ 3,213,579	$ 3,194,623	$ (18,956)	(1%)
320	Non-certificated Salaries	679,604	748,653	674,261	588,775	724,516	690,904	(33,612)	(5%)
360	Employee Benefits	1,750,363	1,547,347	1,520,108	1,699,961	1,621,859	1,756,021	134,162	8%
	Total Personnel	**5,701,635**	**5,310,197**	**5,240,582**	**5,493,266**	**5,559,954**	**5,641,548**	**81,594**	**1%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	524	-	99	-	50,833	50,833	-	-%
420	Staff Travel	3,960	4,240	4,861	3,960	7,351	6,480	(871)	(12%)
425	Student Travel	17,564	96,505	76,385	-	88,583	-	(88,583)	(100%)
430	Utilities	39,129	41,367	40,921	48,689	45,219	17,618	(27,601)	(61%)
435	Energy	196,726	212,033	215,265	181,649	302,644	224,860	(77,784)	(26%)
440	Purchased Services	42,392	63,094	64,866	49,907	68,829	56,157	(12,672)	(18%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	105,947	68,169	90,502	87,336	112,601	88,537	(24,064)	(21%)
480	Stipends & Tuition (student)	-	-	11,221	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	8,226	23,870	4,792	-	3,630	5,000	1,370	38%
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 Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**414,468**	**509,278**	**508,912**	**371,541**	**679,690**	**449,485**	**(230,205)**	**(34%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		$ 6,116,103	$ 5,819,475	$ 5,749,494	$ 5,864,807	$ 6,239,644	$ 6,091,033	$ (148,611)	(2%)

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**533.65**	**573.29**	**555.60**	**548.00**	**523.10**	**523.00**	**(0.10)**	**(0%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	3.00	3.00	3.00	3.00	3.00	3.00	-	-%
Classroom Teacher	22.00	20.00	19.00	19.00	21.00	22.00	1.00	5%
SPED Teacher	7.00	6.00	6.00	6.00	5.00	6.00	1.00	20%
Specialist - School	3.00	3.00	-	-	3.00	4.00	1.00	33%
Counselor	2.00	1.00	2.00	2.00	2.00	2.00	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**38.00**	**34.00**	**31.00**	**31.00**	**35.00**	**38.00**	**3.00**	**9%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	1.00	2.00	1.00	1.00	1.00	-	-%
Instructional Aide	10.00	8.63	-	-	6.63	6.00	(0.63)	(10%)
Support Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	-%
Custodial Staff	4.00	4.00	-	-	4.50	4.50	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**19.00**	**17.63**	**6.00**	**5.00**	**16.13**	**15.50**	**(0.63)**	**(4%)**
STAFFING FTE TOTALS	**57.00**	**51.63**	**37.00**	**36.00**	**51.13**	**53.50**	**2.37**	**5%**

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: 6/5/2024**

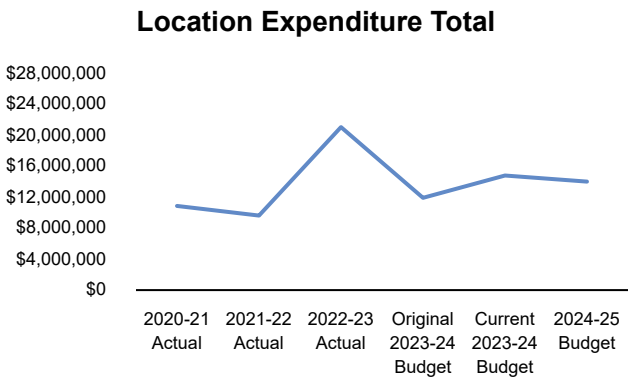
LOCATION EXPENDITURES

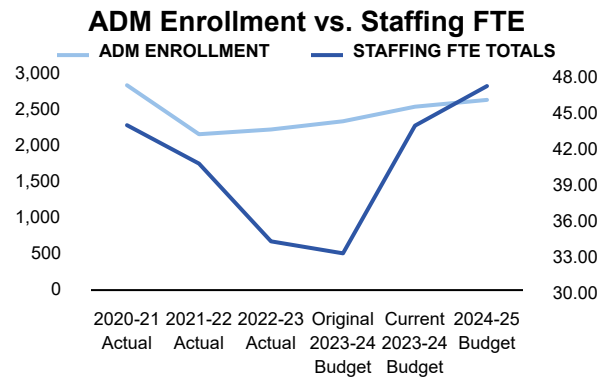
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,856,863	$ 2,587,859	$ 2,634,649	$ 2,679,266	$ 2,716,661	$ 3,135,388	$ 418,727	15%
320	Non-certificated Salaries	678,559	671,937	674,895	633,046	798,951	821,460	22,509	3%
360	Employee Benefits	1,416,354	1,320,410	1,343,513	1,394,949	1,490,735	1,704,593	213,858	14%
	Total Personnel	**4,951,776**	**4,580,206**	**4,653,057**	**4,707,261**	**5,006,347**	**5,661,441**	**655,094**	**13%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	1,696,425	1,764,083	2,172,040	2,041,350	3,333,251	2,397,000	(936,251)	(28%)
420	Staff Travel	3,754	7,465	14,635	7,460	16,492	8,340	(8,152)	(49%)
425	Student Travel	60,143	147,866	196,936	150,300	510,300	200,300	(310,000)	(61%)
430	Utilities	521,331	468,293	500,311	126,161	526,767	77,921	(448,846)	(85%)
435	Energy	46,085	45,922	42,284	37,596	33,884	41,938	8,054	24%
440	Purchased Services	891,015	(58,138)	201,050	265,018	338,244	190,183	(148,061)	(44%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	2,257,853	1,330,062	1,432,992	3,641,950	3,022,549	4,403,500	1,380,951	46%
480	Stipends & Tuition (student)	-	-	76,568	-	500,478	100,000	(400,478)	(80%)
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	351,582	443,635	531,994	256,700	764,526	282,108	(482,418)	(63%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	1,372	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	184,142	58,497	21,121	21,317	21,174	(143)	(1%)
533	Principal On Long Term Debt	-	618,269	615,416	575,841	577,102	550,000	(27,102)	(5%)
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**5,828,188**	**4,951,599**	**5,844,095**	**7,123,497**	**9,644,910**	**8,272,464**	**(1,372,446)**	**(14%)**
550	Transfer To Other Funds	-	180	10,501,910	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	73,039	-	(73,039)	(100%)
LOCATION TOTALS		**$ 10,779,964**	**$ 9,531,985**	**$ 20,999,062**	**$ 11,830,758**	**$ 14,724,296**	**$ 13,933,905**	**$ (790,391)**	**(5%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**2,831.40**	**2,151.08**	**2,216.90**	**2,331.00**	**2,533.33**	**2,628.00**	**94.67**	**4%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	2.00	3.00	3.00	3.00	2.00	2.00	-	-%
Classroom Teacher	17.00	14.00	14.00	14.00	17.49	20.49	3.00	17%
SPED Teacher	3.99	3.99	3.99	3.99	3.75	3.75	-	-%
Specialist - School	3.25	1.28	-	-	3.00	3.00	-	-%
Counselor	2.80	4.81	2.49	2.49	2.00	2.00	-	-%
Nurse	0.50	0.50	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**29.54**	**27.58**	**23.48**	**23.48**	**28.24**	**31.24**	**3.00**	**11%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	1.00	1.00	-	-%
Instructional Aide	2.62	2.88	-	-	2.88	3.18	0.30	10%
Support Staff	10.50	7.00	8.50	7.50	8.50	8.50	-	-%
Custodial Staff	1.00	1.00	-	-	1.00	1.00	-	-%
Specialist - Department	-	2.00	2.00	2.00	2.00	2.00	-	-%
Total Non-Certificated	**14.12**	**12.88**	**10.50**	**9.50**	**15.38**	**15.68**	**0.30**	**2%**
STAFFING FTE TOTALS	**43.66**	**40.46**	**33.98**	**32.98**	**43.62**	**46.92**	**3.30**	**8%**

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: 6/5/2024**

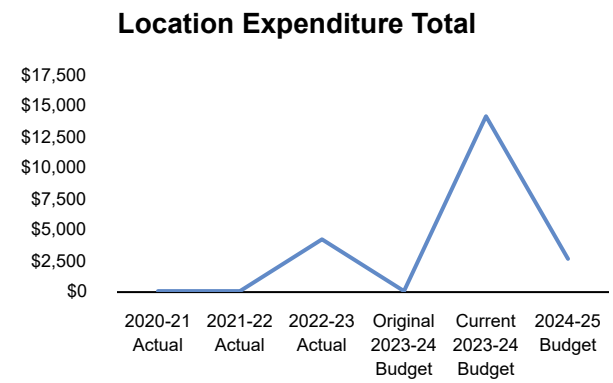
LOCATION EXPENDITURES

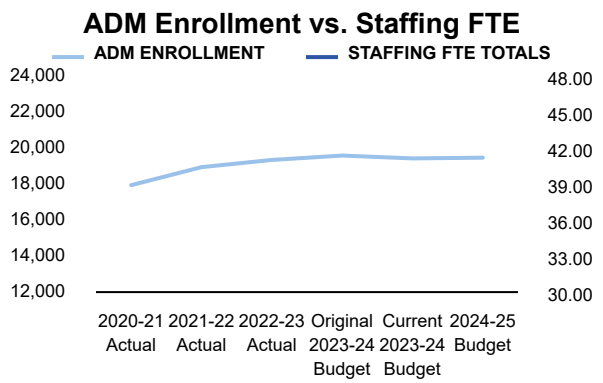
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	-	-	-	-	-	-	-	-%
	Total Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	9,446	2,300	(7,146)	(76%)
435	Energy	-	-	4,193	-	-	-	-	-%
440	Purchased Services	-	-	-	-	730	313	(417)	(57%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	-	-	-	3,989	-	(3,989)	(100%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**-**	**4,193**	**-**	**14,165**	**2,613**	**(11,552)**	**(82%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ -**	**$ -**	**$ 4,193**	**$ -**	**$ 14,165**	**$ 2,613**	**$ (11,552)**	**(82%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
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 Districtwide Services** **Date: 6/5/2024**

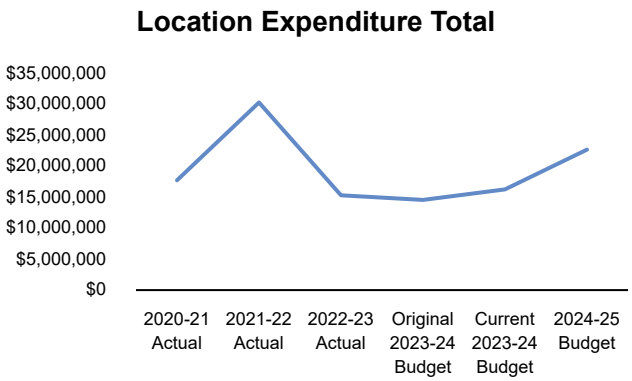
LOCATION EXPENDITURES

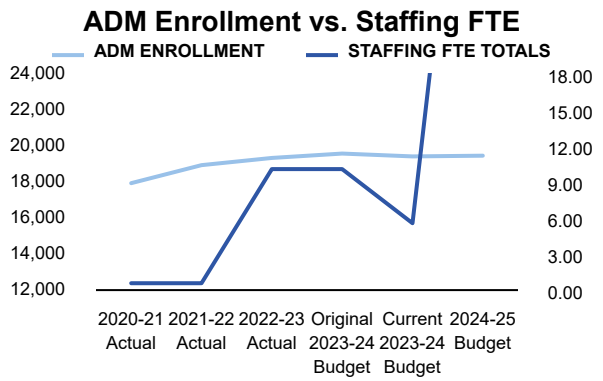
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 212,408	$ 275,710	$ 454,897	$ 1,295,935	$ 654,370	$ 5,532,684	$ 4,878,314	745%
320	Non-certificated Salaries	3,374,622	4,065,347	4,238,604	3,825,965	3,810,982	4,667,875	856,893	22%
360	Employee Benefits	6,818	(155,162)	(661,482)	916,963	320,358	2,727,783	2,407,425	751%
	Total Personnel	**3,593,848**	**4,185,895**	**4,032,019**	**6,038,863**	**4,785,710**	**12,928,342**	**8,142,632**	**170%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	455,922	516,715	2,760,385	4,510,565	4,798,869	3,211,068	(1,587,801)	(33%)
420	Staff Travel	-	-	28,723	7,600	99,133	100,000	867	1%
425	Student Travel	-	19,020	16,839	529,005	(9,156)	730,015	739,171	(100%)
430	Utilities	214,979	272,609	259,147	148,688	251,302	1,458,325	1,207,023	480%
435	Energy	(35,074)	(61,756)	(47,866)	-	-	-	-	-%
440	Purchased Services	792,546	875,237	748,606	1,810,687	1,213,805	1,805,140	591,335	49%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	3,755,040	2,244,017	4,535,576	3,120,522	3,961,712	3,029,270	(932,442)	(24%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	8,618	79,423	297,314	842,047	407,659	744,500	336,841	83%
495	Indirect Cost	(1,824,657)	(2,982,941)	(2,276,921)	(2,915,561)	(2,915,561)	(1,717,631)	1,197,930	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	1,179,508	507,929	358,892	173,242	312,000	138,758	80%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	29,700	-	-	-	-	-	-	-%
	Total Non-Personnel	**3,397,074**	**2,141,832**	**6,829,732**	**8,412,445**	**7,981,005**	**9,672,687**	**1,691,682**	**21%**
550	Transfer To Other Funds	10,640,703	23,909,841	4,338,088	-	3,390,000	-	(3,390,000)	(100%)
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 17,631,625**	**$ 30,237,568**	**$ 15,199,839**	**$ 14,451,308**	**$ 16,156,715**	**$ 22,601,029**	**$ 6,444,314**	**40%**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	10.00	10.00	-	10.00	10.00	(100%)
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	2.99	12.99	10.00	334%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	0.49	0.49	-	-	1.50	1.50	-	-%
Total Certificated	**0.49**	**0.49**	**10.00**	**10.00**	**4.49**	**24.49**	**20.00**	**445%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	30.63	30.63	(100%)
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	1.00	1.00	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**1.00**	**31.63**	**30.63**	**3063%**
STAFFING FTE TOTALS	**0.49**	**0.49**	**10.00**	**10.00**	**5.49**	**56.12**	**50.63**	**922%**

District-Wide Services funds an itinerant librarian and all substitutes. 5 contengency 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: 6/5/2024**

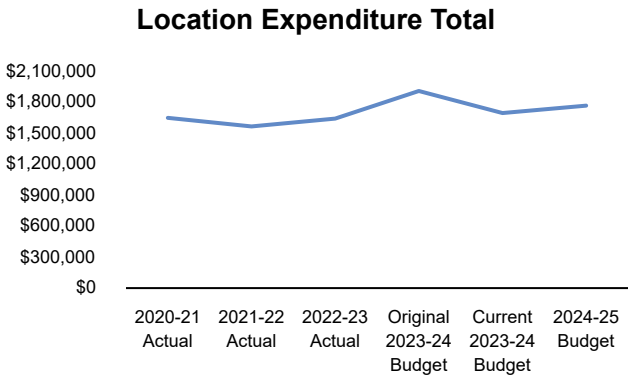
LOCATION EXPENDITURES

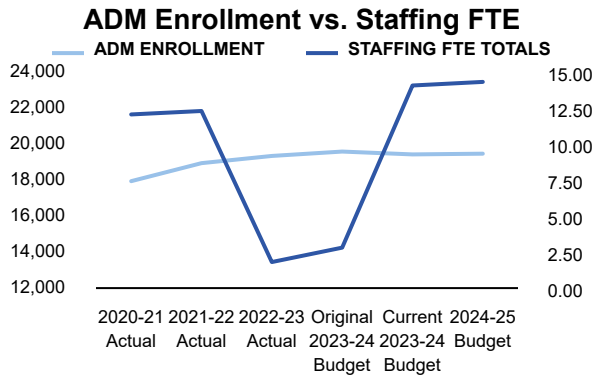
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,023,676	$ 1,013,347	$ 1,036,418	$ 1,113,846	$ 1,066,148	$ 1,103,872	$ 37,724	4%
320	Non-certificated Salaries	113,580	66,741	71,300	144,865	77,811	81,689	3,878	5%
360	Employee Benefits	498,763	447,281	499,930	594,352	493,018	524,903	31,885	6%
	Total Personnel	**1,636,019**	**1,527,369**	**1,607,648**	**1,853,063**	**1,636,977**	**1,710,464**	**73,487**	**4%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	608	584	2,500	6,000	8,000	2,000	33%
420	Staff Travel	4,108	6,417	13,639	13,300	14,636	13,000	(1,636)	(11%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	280	598	293	1,000	300	300	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	295	14,054	3,744	8,932	7,932	3,932	(4,000)	(50%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	4,296	12,139	11,132	27,823	26,323	28,500	2,177	8%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	483	900	1,163	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**9,462**	**34,716**	**30,555**	**53,555**	**55,191**	**53,732**	**(1,459)**	**(3%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 1,645,481**	**$ 1,562,085**	**$ 1,638,203**	**$ 1,906,618**	**$ 1,692,168**	**$ 1,764,196**	**$ 72,028**	**4%**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	0.99	0.99	-	-	-	0.25	0.25	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	13.00	13.00	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	9.00	9.74	0.74	0.74	-	-	-	-%
Total Certificated	**9.99**	**10.73**	**0.74**	**0.74**	**13.00**	**13.25**	**0.25**	**2%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	0.50	1.00	2.00	1.00	1.00	-	-%
Instructional Aide	1.00	1.00	-	-	-	-	-	-%
Support Staff	0.50	-	-	-	-	-	-	-%
Custodial Staff	0.50	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**2.00**	**1.50**	**1.00**	**2.00**	**1.00**	**1.00**	**-**	**-%**
STAFFING FTE TOTALS	**11.99**	**12.23**	**1.74**	**2.74**	**14.00**	**14.25**	**0.25**	**2%**

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: 6/5/2024**

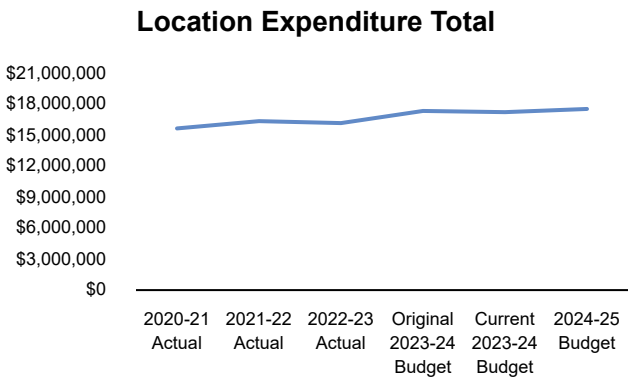
LOCATION EXPENDITURES

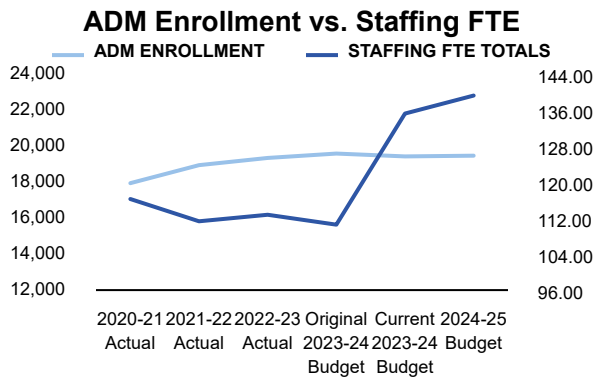
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 7,886,559	$ 8,367,838	$ 8,857,683	$ 9,207,539	$ 9,503,934	$ 9,861,336	$ 357,402	4%
320	Non-certificated Salaries	1,631,275	1,966,314	1,926,487	2,122,184	2,119,595	2,070,864	(48,731)	(2%)
360	Employee Benefits	4,010,699	4,468,236	4,672,170	5,106,451	4,851,942	5,251,162	399,220	8%
	Total Personnel	**13,528,533**	**14,802,388**	**15,456,340**	**16,436,174**	**16,475,471**	**17,183,362**	**707,891**	**4%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	1,610,085	1,105,623	293,168	229,002	469,252	60,000	(409,252)	(87%)
420	Staff Travel	59,179	65,541	102,519	139,260	99,745	101,000	1,255	1%
425	Student Travel	5,055	17,225	1,324	15,500	3,000	1,500	(1,500)	(50%)
430	Utilities	832	1,105	743	1,000	136	-	(136)	(100%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	1,922	20,270	24,250	30,904	32,214	15,404	(16,810)	(52%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	414,972	315,788	215,541	457,800	91,598	152,200	60,602	66%
480	Stipends & Tuition (student)	-	-	33,750	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	769	1,362	6,511	300	31,944	1,000	(30,944)	(97%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	5,407	10,000	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**2,092,814**	**1,526,914**	**683,213**	**883,766**	**727,889**	**331,104**	**(396,785)**	**(55%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 15,621,347**	**$ 16,329,302**	**$ 16,139,553**	**$ 17,319,940**	**$ 17,203,360**	**$ 17,514,466**	**$ 311,106**	**2%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	1.00	1.00	1.00	1.00	1.00	3.00	2.00	200%
Administrator	-	-	-	-	0.10	0.10	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	7.30	15.00	3.00	3.00	3.00	3.00	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	81.44	69.66	92.02	91.82	92.82	95.82	3.00	3%
Total Certificated	**89.74**	**85.66**	**96.02**	**95.82**	**96.92**	**101.92**	**5.00**	**5%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	1.00	2.00	2.00	2.00	1.00	(1.00)	(50%)
Instructional Aide	5.00	12.16	-	-	24.84	24.84	-	-%
Support Staff	1.00	8.75	14.50	12.50	11.25	11.25	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	19.28	3.50	-	-	-	-	-	-%
Total Non-Certificated	**26.28**	**25.41**	**16.50**	**14.50**	**38.09**	**37.09**	**(1.00)**	**(3%)**
STAFFING FTE TOTALS	**116.02**	**111.07**	**112.52**	**110.32**	**135.01**	**139.01**	**4.00**	**3%**

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





Fund: 100 General Fund **Location: 504 Health Services** **Date: 6/5/2024**

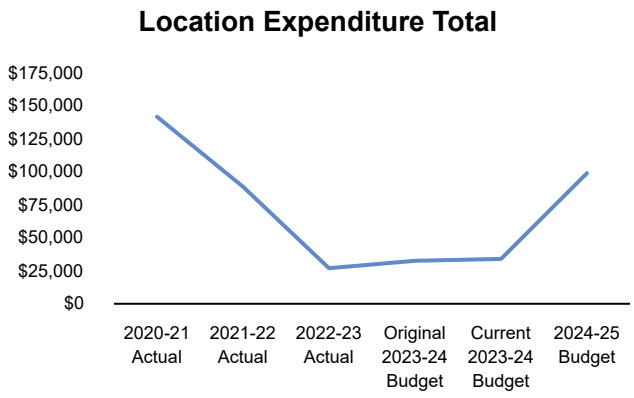
LOCATION EXPENDITURES

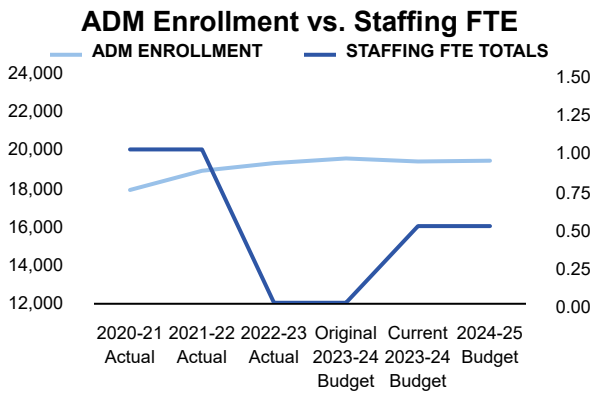
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 83,586	$ 39,788	$ -	$ -	$ 1,204	$ 35,178	$ 33,974	2822%
320	Non-certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	35,605	17,870	-	-	199	31,515	31,316	15737%
	Total Personnel	**119,191**	**57,658**	**-**	**-**	**1,403**	**66,693**	**65,290**	**4654%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	6,349	3,500	3,600	4,500	4,500	10,000	5,500	122%
420	Staff Travel	1,478	1,215	2,102	2,000	1,998	2,450	452	23%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	7,883	9,480	10,993	6,000	6,000	6,000	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	4,715	15,762	8,823	16,800	16,800	12,692	(4,108)	(24%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	1,954	701	780	2,642	2,642	800	(1,842)	(70%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**22,379**	**30,658**	**26,298**	**31,942**	**31,940**	**31,942**	**2**	**0%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 141,570**	**$ 88,316**	**$ 26,298**	**$ 31,942**	**$ 33,343**	**$ 98,635**	**$ 65,292**	**196%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	-	-	0.50	0.50	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**1.00**	**1.00**	**-**	**-**	**0.50**	**0.50**	**-**	**-%**
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**	**-**	**-**	**0.50**	**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: 6/5/2024**

LOCATION EXPENDITURES

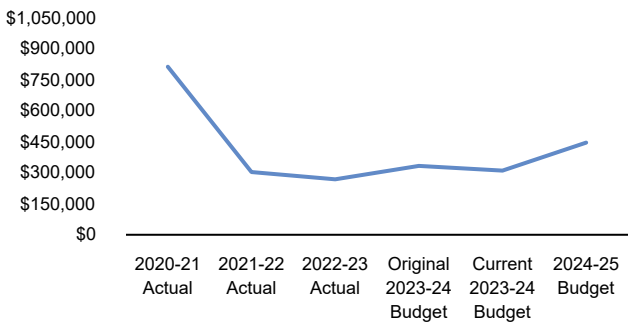
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 417,072	$ 128,319	$ 96,097	$ 100,714	$ 104,466	$ 109,381	$ 4,915	5%
320	Non-certificated Salaries	66,171	67,088	67,544	66,956	67,421	74,079	6,658	10%
360	Employee Benefits	190,732	91,687	87,090	93,052	91,761	100,329	8,568	9%
	Total Personnel	**673,975**	**287,094**	**250,731**	**260,722**	**263,648**	**283,789**	**20,141**	**8%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	387	-	-	-	-	-%
420	Staff Travel	667	942	2,684	3,900	3,900	8,319	4,419	113%
425	Student Travel	-	-	-	21,000	9,634	23,000	13,366	139%
430	Utilities	301	-	48	249	249	250	1	0%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	36,724	6,649	6,049	3,841	3,841	4,241	400	10%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	66,285	5,309	4,521	19,300	17,700	102,500	84,800	479%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	1,825	-	300	20,900	8,063	21,000	12,937	160%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	20,968	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**126,770**	**12,900**	**13,989**	**69,190**	**43,387**	**159,310**	**115,923**	**267%**
550	Transfer To Other Funds	11,322	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 812,067**	**$ 299,994**	**$ 264,720**	**$ 329,912**	**$ 307,035**	**$ 443,099**	**$ 136,064**	**44%**

LOCATION ADM ENROLLMENT & STAFFING FTE

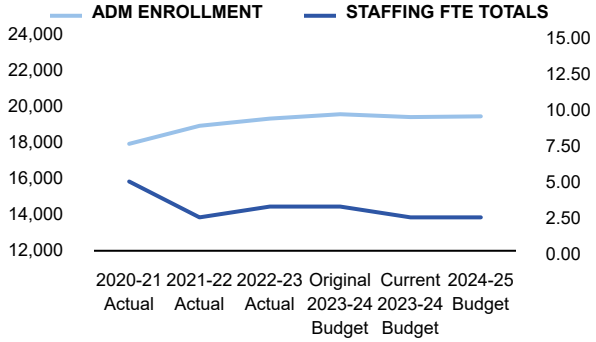
	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	3.74	1.25	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	2.00	2.00	1.25	1.25	-	-%
Total Certificated	**3.74**	**1.25**	**2.00**	**2.00**	**1.25**	**1.25**	**-**	**-%**
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	**4.74**	**2.25**	**3.00**	**3.00**	**2.25**	**2.25**	**-**	**-%**

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

Location Expenditure Total



ADM Enrollment vs. Staffing FTE



Fund: 100 General Fund **Location: 506 Education & Instruction** **Date: 6/5/2024**

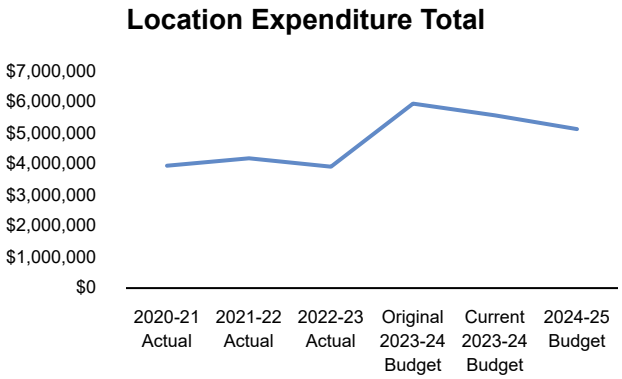
LOCATION EXPENDITURES

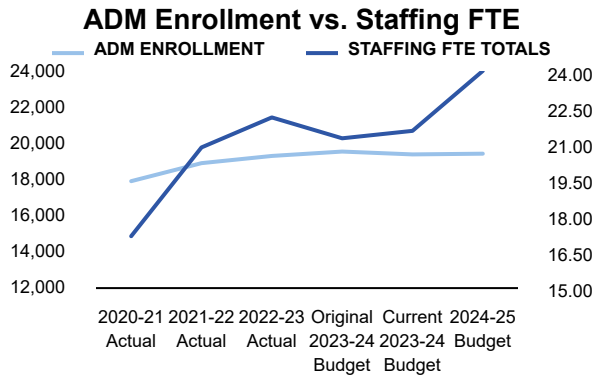
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,684,705	$ 1,435,441	$ 1,321,199	$ 1,525,619	$ 1,680,853	$ 1,737,441	$ 56,588	3%
320	Non-certificated Salaries	425,496	748,923	727,353	702,590	617,726	709,134	91,408	15%
360	Employee Benefits	778,611	824,457	758,202	881,871	802,711	954,142	151,431	19%
	Total Personnel	**2,888,812**	**3,008,821**	**2,806,754**	**3,110,080**	**3,101,290**	**3,400,717**	**299,427**	**10%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	86,929	127,791	295,511	711,500	975,500	520,000	(455,500)	(47%)
420	Staff Travel	17,892	36,177	121,922	102,993	160,238	164,880	4,642	3%
425	Student Travel	13,892	9,157	76,935	2,653	2,653	-	(2,653)	(100%)
430	Utilities	887	-	-	-	550	700	150	27%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	264,843	165,845	6,004	124,992	108,992	75,068	(33,924)	(31%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	639,726	784,125	387,474	1,818,497	1,203,801	932,701	(271,100)	(23%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	20,834	16,522	5,704	25,235	12,735	26,000	13,265	104%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	10,472	24,900	50,000	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	167,130	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**1,045,003**	**1,150,089**	**1,085,580**	**2,835,870**	**2,464,469**	**1,719,349**	**(745,120)**	**(30%)**
550	Transfer To Other Funds	-	15,140	10,060	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 3,933,815**	**$ 4,174,050**	**$ 3,902,394**	**$ 5,945,950**	**$ 5,565,759**	**$ 5,120,066**	**$ (445,693)**	**(8%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	3.50	3.50	4.30	4.30	5.10	5.10	-	-%
Administrator	-	-	0.49	0.49	-	-	-	-%
Classroom Teacher	-	-	0.25	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	1.50	1.50	(100%)
Counselor	-	4.00	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	8.00	7.00	7.00	7.00	8.00	9.00	1.00	13%
Total Certificated	**11.50**	**14.50**	**12.04**	**11.79**	**13.10**	**15.60**	**2.50**	**19%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	1.00	5.00	5.00	4.00	4.00	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	3.62	4.32	4.03	3.41	4.41	4.41	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	1.00	1.00	1.00	1.00	-	-	-	-%
Total Non-Certificated	**5.62**	**6.32**	**10.03**	**9.41**	**8.41**	**8.41**	**-**	**-%**
STAFFING FTE TOTALS	**17.12**	**20.82**	**22.07**	**21.20**	**21.51**	**24.01**	**2.50**	**12%**

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: 6/5/2024**

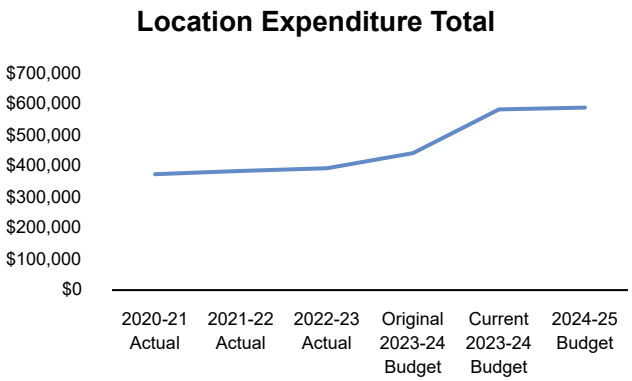
LOCATION EXPENDITURES

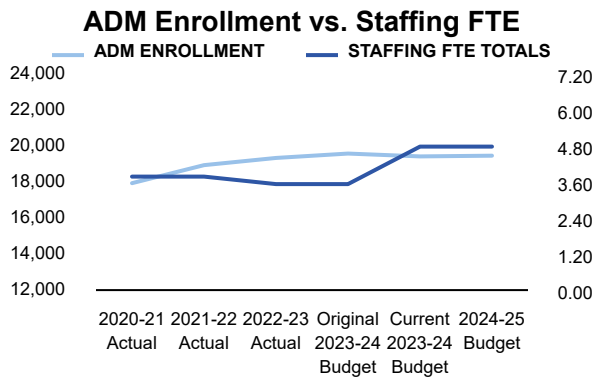
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	205,097	198,504	218,159	223,251	281,757	300,865	19,108	7%
360	Employee Benefits	136,289	119,327	127,707	142,885	188,396	204,856	16,460	9%
	Total Personnel	**341,386**	**317,831**	**345,866**	**366,136**	**470,153**	**505,721**	**35,568**	**8%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	5,018	5,758	6,584	9,328	13,800	9,412	(4,388)	(32%)
435	Energy	12,602	12,990	14,441	15,154	26,594	22,777	(3,817)	(14%)
440	Purchased Services	3,888	8,093	10,633	7,000	24,968	14,000	(10,968)	(44%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	9,457	20,926	14,187	33,000	46,868	30,300	(16,568)	(35%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	19	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	17,347	-	10,000	-	6,000	6,000	(100%)
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**30,984**	**65,114**	**45,845**	**74,482**	**112,230**	**82,489**	**(29,741)**	**(27%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 372,370**	**$ 382,945**	**$ 391,711**	**$ 440,618**	**$ 582,383**	**$ 588,210**	**$ 5,827**	**1%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
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	-	-	-	-	-	-%
Custodial Staff	0.25	0.25	-	-	0.25	0.25	-	-%
Specialist - Department	2.00	2.00	3.00	3.00	4.00	4.00	-	-%
Total Non-Certificated	**3.75**	**3.75**	**3.50**	**3.50**	**4.75**	**4.75**	**-**	**-%**
STAFFING FTE TOTALS	**3.75**	**3.75**	**3.50**	**3.50**	**4.75**	**4.75**	**-**	**-%**

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: 6/5/2024**

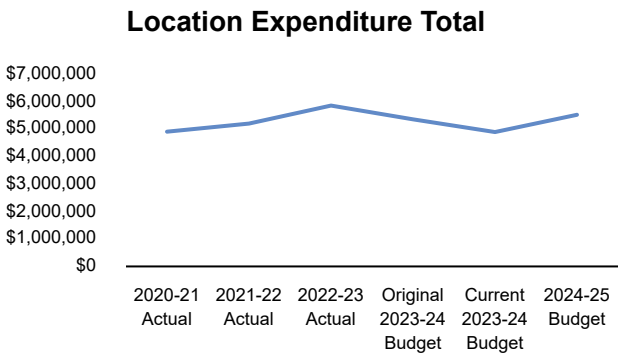
LOCATION EXPENDITURES

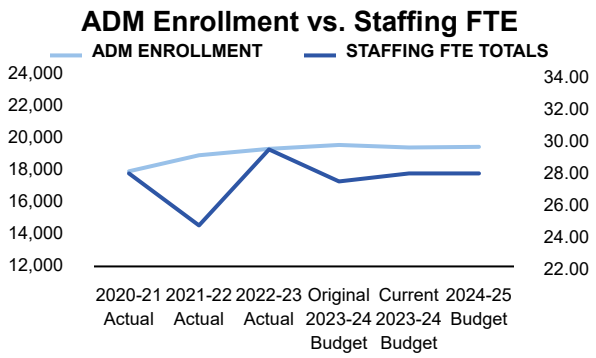
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	2,135,094	2,019,439	1,984,808	2,044,270	2,062,241	2,192,195	129,954	6%
360	Employee Benefits	1,133,773	1,081,555	1,082,285	1,171,676	1,100,137	1,204,429	104,292	9%
	Total Personnel	**3,268,867**	**3,100,994**	**3,067,093**	**3,215,946**	**3,162,378**	**3,396,624**	**234,246**	**7%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	87,141	25,076	31,968	75,000	75,000	75,000	-	-%
420	Staff Travel	26,314	29,132	41,074	55,000	55,000	55,000	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	234	153	272	13,541	13,541	5,000	(8,541)	(63%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	22,178	66,997	10,405	75,000	65,000	73,841	8,841	14%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	785,204	1,299,413	683,128	1,087,000	687,000	1,077,000	390,000	57%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	630	2,110	1,080	10,000	10,000	15,000	5,000	50%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	686,100	258,096	262,300	795,000	795,000	795,000	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	830,932	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**1,607,801**	**1,680,977**	**1,861,159**	**2,110,541**	**1,700,541**	**2,095,841**	**395,300**	**23%**
550	Transfer To Other Funds	-	390,000	900,000	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 4,876,668**	**$ 5,171,971**	**$ 5,828,252**	**$ 5,326,487**	**$ 4,862,919**	**$ 5,492,465**	**$ 629,546**	**13%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT		**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE									
Director		-	-	-	-	-	-	-	-%
Administrator		-	-	-	-	-	-	-	-%
Classroom Teacher		-	-	-	-	-	-	-	-%
SPED Teacher		-	-	-	-	-	-	-	-%
Specialist - School		-	-	-	-	-	-	-	-%
Counselor		-	-	-	-	-	-	-	-%
Nurse		-	-	-	-	-	-	-	-%
Specialist - Department		-	-	-	-	-	-	-	-%
	Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE									
School Board		-	-	-	-	-	-	-	-%
Director		1.00	-	-	-	-	-	-	-%
Supervisor		5.00	5.00	5.00	5.00	5.00	5.00	-	-%
Instructional Aide		10.75	7.50	-	-	-	-	-	-%
Support Staff		-	2.00	4.00	4.00	4.00	4.00	-	-%
Custodial Staff		-	-	-	-	-	-	-	-%
Specialist - Department		11.00	10.00	20.25	18.25	18.75	18.75	-	-%
	Total Non-Certificated	**27.75**	**24.50**	**29.25**	**27.25**	**27.75**	**27.75**	**-**	**-%**
STAFFING FTE TOTALS		**27.75**	**24.50**	**29.25**	**27.25**	**27.75**	**27.75**	**-**	**-%**

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: 6/5/2024**

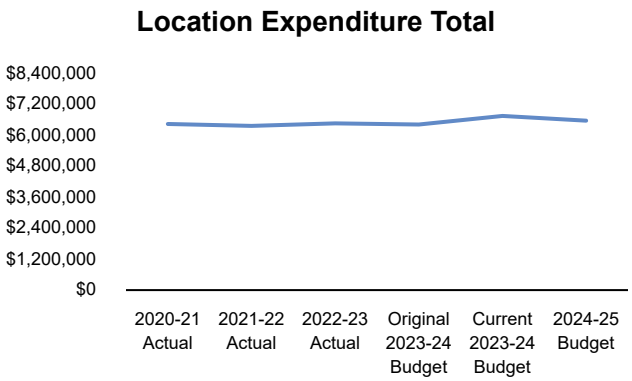
LOCATION EXPENDITURES

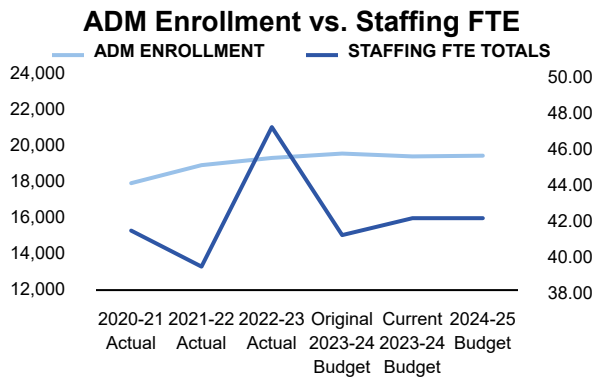
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	3,202,960	3,144,972	3,199,272	3,119,502	3,314,987	3,284,892	(30,095)	(1%)
360	Employee Benefits	1,804,865	1,829,884	1,770,218	1,795,712	1,748,407	1,821,209	72,802	4%
	Total Personnel	**5,007,825**	**4,974,856**	**4,969,490**	**4,915,214**	**5,063,394**	**5,106,101**	**42,707**	**1%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	6,964	13,624	848	5,259	46,866	9,500	(37,366)	(80%)
420	Staff Travel	3,526	2,899	4,210	6,455	4,790	5,200	410	9%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	27,636	23,569	26,803	53,035	24,821	6,820	(18,001)	(73%)
435	Energy	51,497	50,215	84,094	53,994	57,866	56,841	(1,025)	(2%)
440	Purchased Services	421,685	270,441	303,153	482,065	609,010	605,500	(3,510)	(1%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	860,369	993,983	1,038,613	867,445	923,545	748,229	(175,316)	(19%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	3,860	8,609	9,552	8,649	3,649	4,500	851	23%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	37,982	9,000	8,350	8,351	351	7,500	7,149	2037%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**1,413,519**	**1,372,340**	**1,475,623**	**1,485,253**	**1,670,898**	**1,444,090**	**(226,808)**	**(14%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 6,421,344**	**$ 6,347,196**	**$ 6,445,113**	**$ 6,400,467**	**$ 6,734,292**	**$ 6,550,191**	**$ (184,101)**	**(3%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	2.00	1.00	2.00	2.00	2.00	2.00	-	-%
Supervisor	4.00	4.00	5.00	4.00	5.00	5.00	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	2.00	2.00	3.00	2.00	2.00	2.00	-	-%
Custodial Staff	0.25	0.25	-	-	0.25	0.25	-	-%
Specialist - Department	33.00	32.00	37.00	33.00	32.69	32.69	-	-%
Total Non-Certificated	**41.25**	**39.25**	**47.00**	**41.00**	**41.94**	**41.94**	**-**	**-%**
STAFFING FTE TOTALS	**41.25**	**39.25**	**47.00**	**41.00**	**41.94**	**41.94**	**-**	**-%**

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: 6/5/2024**

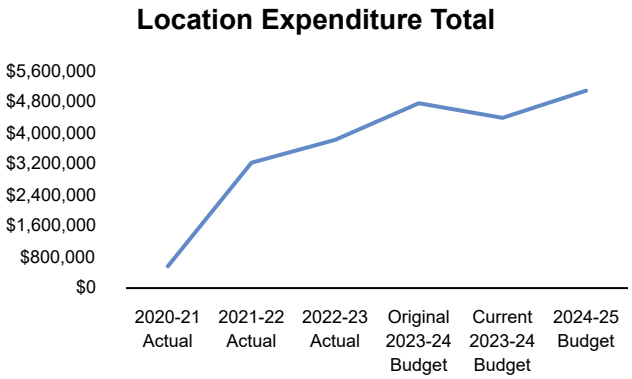
LOCATION EXPENDITURES

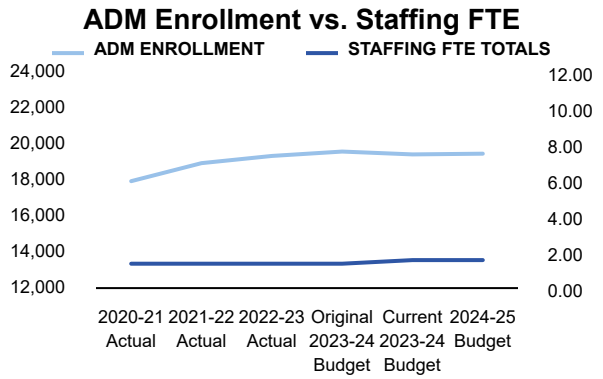
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	98,596	96,231	102,430	110,522	118,539	132,319	13,780	12%
360	Employee Benefits	64,823	61,766	63,425	65,267	72,969	78,742	5,773	8%
	Total Personnel	**163,419**	**157,997**	**165,855**	**175,789**	**191,508**	**211,061**	**19,553**	**10%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	336,623	101,993	202,996	143,515	143,515	110,000	(33,515)	(23%)
420	Staff Travel	-	54	474	5,783	4,253	5,783	1,530	36%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	15,944	3,797	25	44,918	44,918	35,000	(9,918)	(22%)
445	Insurance & Bond Premiums	-	2,941,296	3,411,681	4,371,633	3,976,389	4,692,139	715,750	18%
450	Supplies & Materials	23,225	19,849	35,908	23,389	24,919	37,174	12,255	49%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	390	332	2,127	2,127	2,127	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**375,792**	**3,067,379**	**3,651,416**	**4,591,365**	**4,196,121**	**4,882,223**	**686,102**	**16%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 539,211**	**$ 3,225,376**	**$ 3,817,271**	**$ 4,767,154**	**$ 4,387,629**	**$ 5,093,284**	**$ 705,655**	**16%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
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	1.00	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	0.30	0.30	0.30	0.30	0.50	0.50	-	-%
Total Non-Certificated	**1.30**	**1.30**	**1.30**	**1.30**	**1.50**	**1.50**	**-**	**-%**
STAFFING FTE TOTALS	**1.30**	**1.30**	**1.30**	**1.30**	**1.50**	**1.50**	**-**	**-%**

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: 6/5/2024**

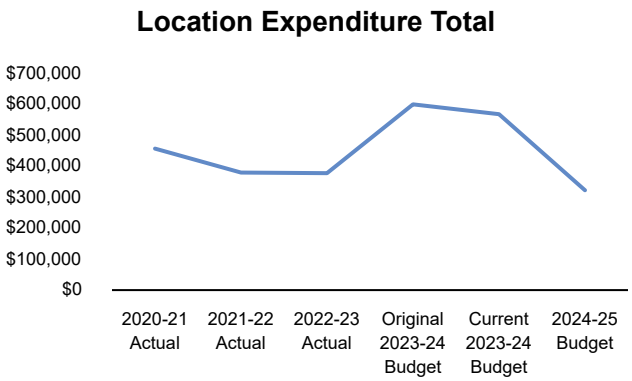
LOCATION EXPENDITURES

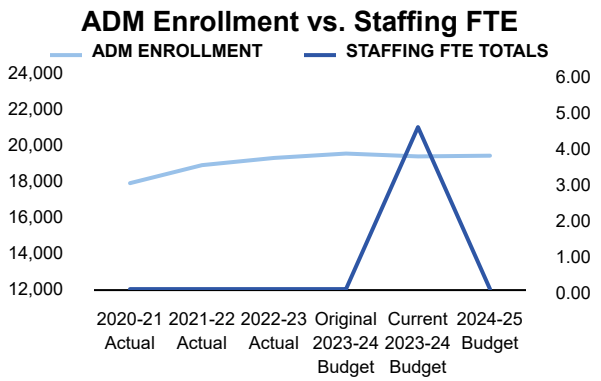
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 117,751	$ 112,528	$ 118,345	$ 154,500	$ 158,704	$ 83,011	$ (75,693)	(48%)
320	Non-certificated Salaries	121,319	119,659	86,160	91,770	112,547	35,310	(77,237)	(69%)
360	Employee Benefits	35,551	36,900	32,704	64,985	33,708	19,048	(14,660)	(43%)
	Total Personnel	**274,621**	**269,087**	**237,209**	**311,255**	**304,959**	**137,369**	**(167,590)**	**(55%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	133,000	133,000	(100%)
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	180,694	108,587	138,500	287,466	261,891	49,891	(212,000)	(81%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**180,694**	**108,587**	**138,500**	**287,466**	**261,891**	**182,891**	**(79,000)**	**(30%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 455,315**	**$ 377,674**	**$ 375,709**	**$ 598,721**	**$ 566,850**	**$ 320,260**	**$ (246,590)**	**(44%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
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	-	-	-	-	4.50	-	(4.50)	(100%)
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**4.50**	**-**	**(4.50)**	**(100%)**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**4.50**	**-**	**(4.50)**	**(100%)**

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: 6/5/2024**

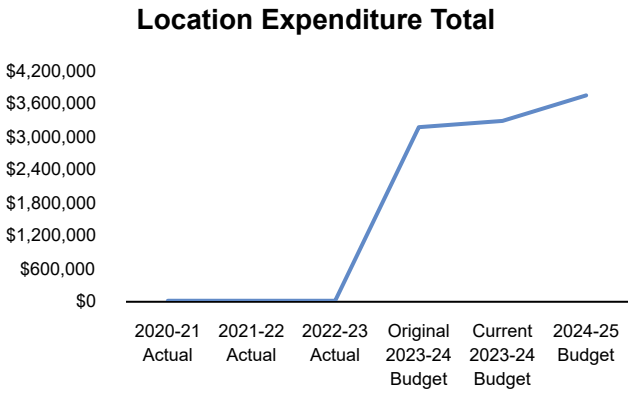
LOCATION EXPENDITURES

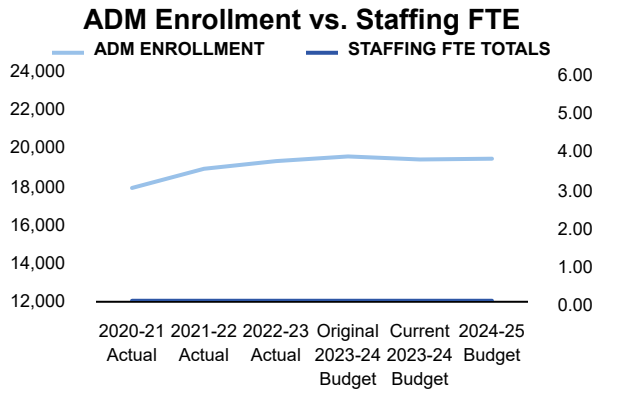
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	-	-	-	-	-	-	-	-%
	Total Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	306	99	-	423	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	-	-	-	-	-	-	-%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**306**	**99**	**-**	**423**	**-**	**-**	**-**	**-%**
550	Transfer To Other Funds	-	-	-	3,169,603	3,284,171	3,750,609	466,438	14%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 306**	**$ 99**	**$ -**	**$ 3,170,026**	**$ 3,284,171**	**$ 3,750,609**	**$ 466,438**	**14%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
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: 6/5/2024**

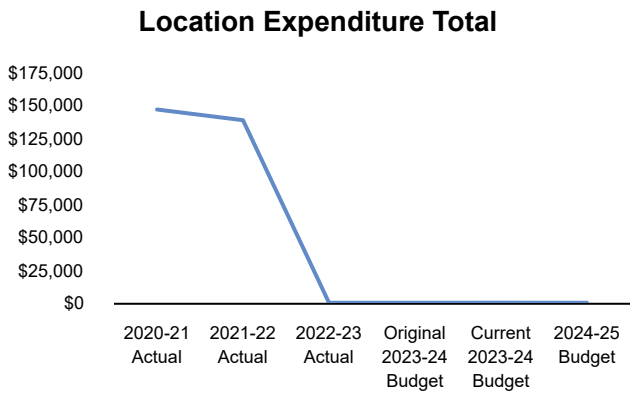
LOCATION EXPENDITURES

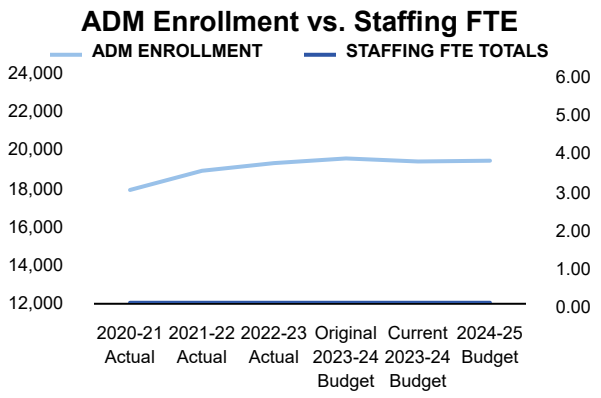
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	-	-	-	-	-	-	-	-%
	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	-	-	-	-	52	-	(52)	(100%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**-**	**-**	**-**	**52**	**-**	**(52)**	**(100%)**
550	Transfer To Other Funds	147,052	138,919	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 147,052**	**$ 138,919**	**$ -**	**$ -**	**$ 52**	**$ -**	**$ (52)**	**(100%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
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: 6/5/2024**

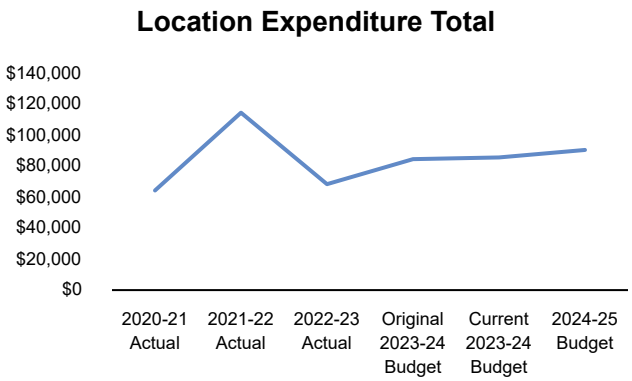
LOCATION EXPENDITURES

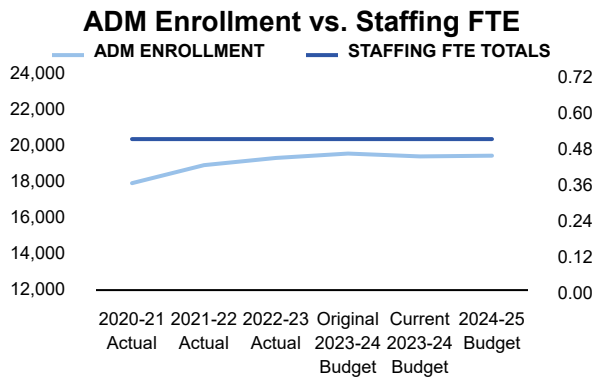
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	20,694	22,215	23,320	24,487	25,434	27,855	2,421	10%
360	Employee Benefits	17,351	18,295	18,951	19,742	19,901	22,334	2,433	12%
	Total Personnel	**38,045**	**40,510**	**42,271**	**44,229**	**45,335**	**50,189**	**4,854**	**11%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	19,041	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	25,877	54,800	25,748	40,000	40,000	40,000	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	-	-	-	-	-	-	-%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**25,877**	**73,841**	**25,748**	**40,000**	**40,000**	**40,000**	**-**	**-%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 63,922**	**$ 114,351**	**$ 68,019**	**$ 84,229**	**$ 85,335**	**$ 90,189**	**$ 4,854**	**6%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
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: 6/5/2024**

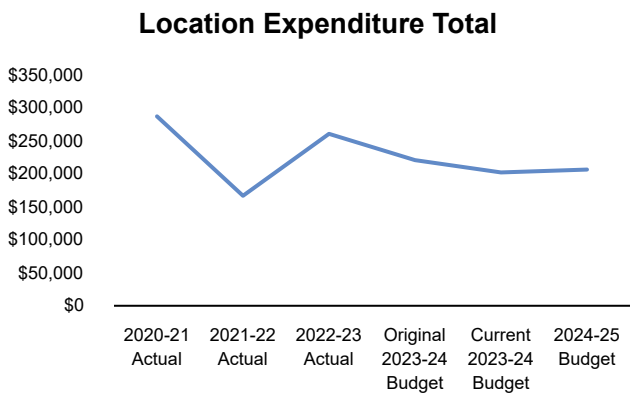
LOCATION EXPENDITURES

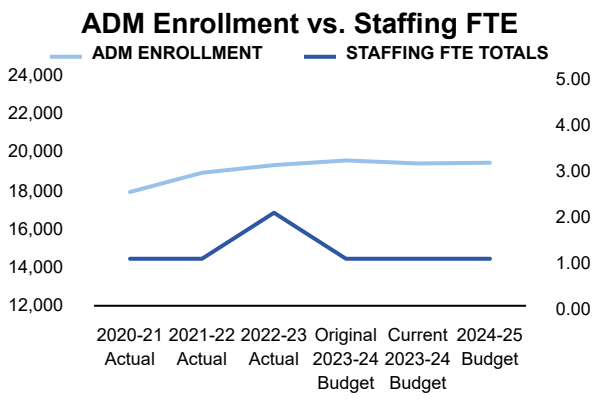
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	101,047	106,091	169,651	120,609	111,247	113,441	2,194	2%
360	Employee Benefits	53,700	38,834	55,470	65,017	58,413	60,591	2,178	4%
	Total Personnel	**154,747**	**144,925**	**225,121**	**185,626**	**169,660**	**174,032**	**4,372**	**3%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	279	-	-	500	-	(500)	(100%)
420	Staff Travel	-	63	1,434	3,215	955	1,400	445	47%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	1,537	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	19,601	234	2,009	2,433	4,833	8,164	3,331	69%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	112,374	20,313	29,109	27,965	24,565	22,050	(2,515)	(10%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	40	901	861	861	100	(761)	(88%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**131,975**	**20,929**	**34,990**	**34,474**	**31,714**	**31,714**	**-**	**-%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 286,722**	**$ 165,854**	**$ 260,111**	**$ 220,100**	**$ 201,374**	**$ 205,746**	**$ 4,372**	**2%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
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	1.00	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**1.00**	**1.00**	**2.00**	**1.00**	**1.00**	**1.00**	**-**	**-%**
STAFFING FTE TOTALS	**1.00**	**1.00**	**2.00**	**1.00**	**1.00**	**1.00**	**-**	**-%**

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: 6/5/2024**

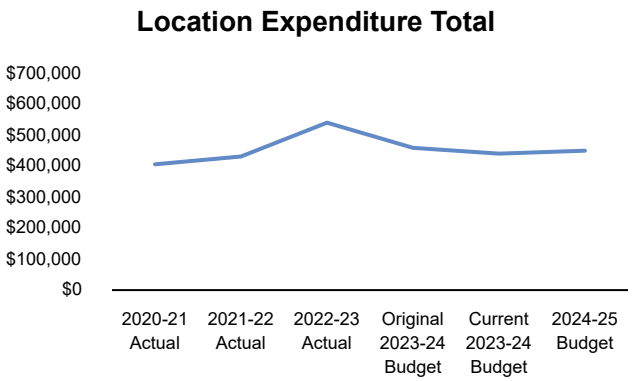
LOCATION EXPENDITURES

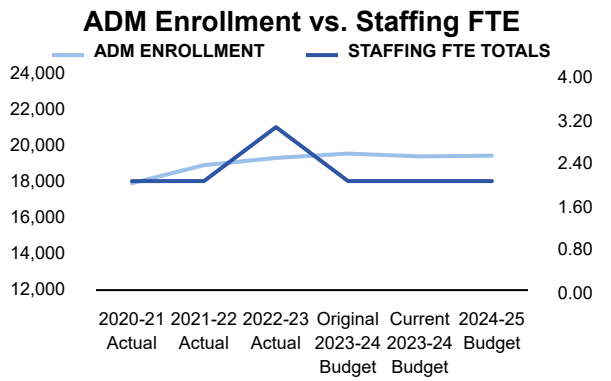
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	251,627	268,941	372,210	273,357	255,758	258,857	3,099	1%
360	Employee Benefits	118,854	127,229	141,194	133,091	124,471	130,960	6,489	5%
	Total Personnel	**370,481**	**396,170**	**513,404**	**406,448**	**380,229**	**389,817**	**9,588**	**3%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	16,830	12,341	475	8,000	-	2,000	2,000	(100%)
420	Staff Travel	2,760	2,781	4,672	5,960	7,700	7,700	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	445	100	100	300	200	200%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	2,800	-	5,812	5,266	11,334	9,068	(2,266)	(20%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	11,255	18,234	13,868	29,000	29,963	31,000	1,037	3%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	250	225	635	3,000	3,000	3,700	700	23%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	6,670	5,000	(1,670)	(25%)
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**33,895**	**33,581**	**25,907**	**51,326**	**58,767**	**58,768**	**1**	**0%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 404,376**	**$ 429,751**	**$ 539,311**	**$ 457,774**	**$ 438,996**	**$ 448,585**	**$ 9,589**	**2%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
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	2.00	1.00	1.00	1.00	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**2.00**	**2.00**	**3.00**	**2.00**	**2.00**	**2.00**	**-**	**-%**
STAFFING FTE TOTALS	**2.00**	**2.00**	**3.00**	**2.00**	**2.00**	**2.00**	**-**	**-%**

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: 6/5/2024**

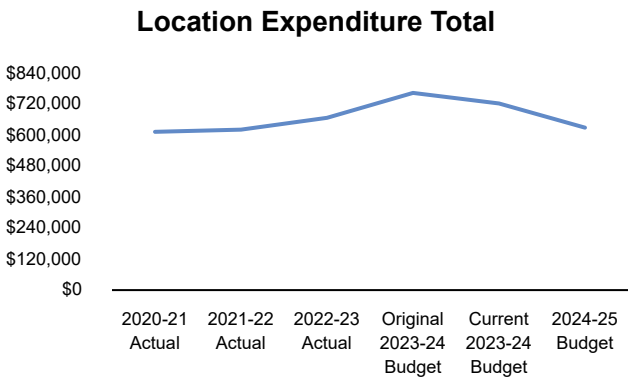
LOCATION EXPENDITURES

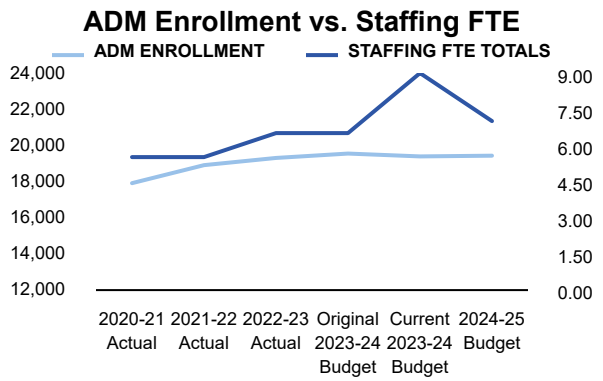
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	375,748	372,580	397,663	451,379	415,589	368,983	(46,606)	(11%)
360	Employee Benefits	216,339	218,960	234,632	269,850	268,794	221,332	(47,462)	(18%)
	Total Personnel	**592,087**	**591,540**	**632,295**	**721,229**	**684,383**	**590,315**	**(94,068)**	**(14%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	870	745	425	2,700	2,700	2,500	(200)	(7%)
420	Staff Travel	384	74	4,556	7,550	7,550	5,000	(2,550)	(34%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	21	-	357	481	-	-	-	-%
435	Energy	8,826	8,820	8,818	-	-	-	-	-%
440	Purchased Services	7,292	15,534	11,259	17,577	13,825	13,825	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	1,076	2,243	2,257	11,441	11,441	14,191	2,750	24%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	1,074	1,167	6,101	2,000	2,000	2,000	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**19,543**	**28,583**	**33,773**	**41,749**	**37,516**	**37,516**	**-**	**-%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 611,630**	**$ 620,123**	**$ 666,068**	**$ 762,978**	**$ 721,899**	**$ 627,831**	**$ (94,068)**	**(13%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
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	1.00	1.00	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	1.00		-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	5.00	5.00	6.00	6.00	8.00	6.00	(2.00)	(25%)
Total Non-Certificated	**5.50**	**5.50**	**6.50**	**6.50**	**9.00**	**7.00**	**(2.00)**	**(22%)**
STAFFING FTE TOTALS	**5.50**	**5.50**	**6.50**	**6.50**	**9.00**	**7.00**	**(2.00)**	**(22%)**

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: 6/5/2024**

LOCATION EXPENDITURES

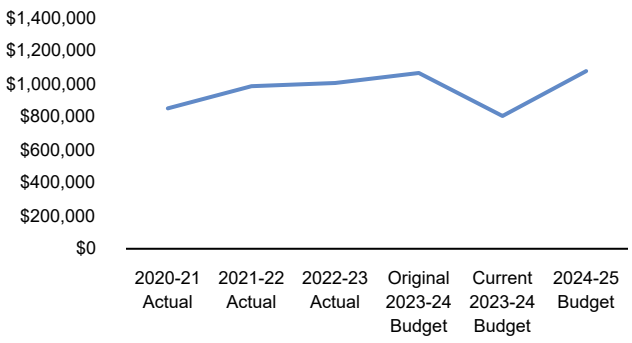
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	396,890	404,774	413,498	446,686	514,313	480,491	(33,822)	(7%)
360	Employee Benefits	209,200	203,837	185,097	251,637	207,392	229,877	22,485	11%
	Total Personnel	**606,090**	**608,611**	**598,595**	**698,323**	**721,705**	**710,368**	**(11,337)**	**(2%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	242	-	242	242	(100%)
420	Staff Travel	-	-	-	1,097	-	597	597	(100%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	125	-	225	650	600	50	(550)	(92%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	1,788	906	2,034	5,500	-	5,500	5,500	(100%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	240,545	373,966	402,113	358,111	79,768	358,611	278,843	350%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**242,458**	**374,872**	**404,372**	**365,600**	**80,368**	**365,000**	**284,632**	**354%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 848,548**	**$ 983,483**	**$ 1,002,967**	**$ 1,063,923**	**$ 802,073**	**$ 1,075,368**	**$ 273,295**	**34%**

LOCATION ADM ENROLLMENT & STAFFING FTE

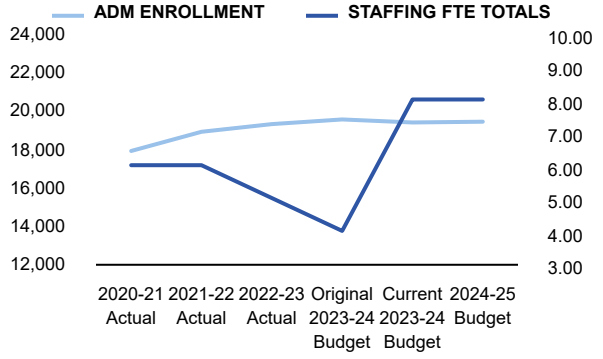
ADM ENROLLMENT	**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	4.00	4.00	3.00	3.00	3.00	3.00	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	1.00	1.00	-	-	4.00	4.00	-	-%
Specialist - Department	1.00	1.00	2.00	1.00	1.00	1.00	-	-%
Total Non-Certificated	**6.00**	**6.00**	**5.00**	**4.00**	**8.00**	**8.00**	**-**	**-%**
STAFFING FTE TOTALS	**6.00**	**6.00**	**5.00**	**4.00**	**8.00**	**8.00**	**-**	**-%**

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

Location Expenditure Total



ADM Enrollment vs. Staffing FTE



Fund: 100 General Fund **Location: 529 Compliance** **Date: 6/5/2024**

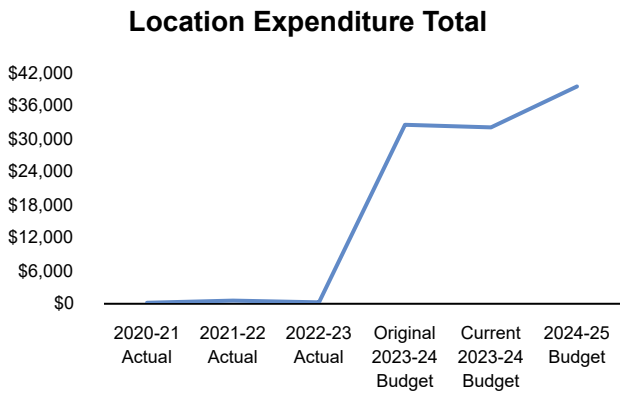
LOCATION EXPENDITURES

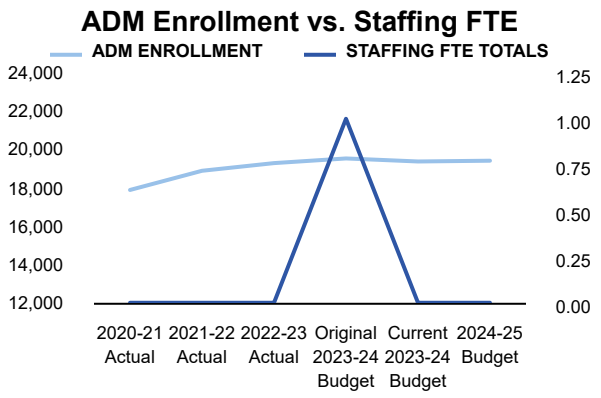
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	-	-	-	-	-	-	-	-%
	Total Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	845	-	(845)	(100%)
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	7,000	7,000	(100%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	395	79	32,500	31,182	32,500	1,318	4%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**395**	**79**	**32,500**	**32,027**	**39,500**	**7,473**	**23%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ -**	**$ 395**	**$ 79**	**$ 32,500**	**$ 32,027**	**$ 39,500**	**$ 7,473**	**23%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT		**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
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	-	-	-	-%
	Instructional Aide	-	-	-	-	-	-	-	-%
	Support Staff	-	-	-	-	-	-	-	-%
	Custodial Staff	-	-	-	-	-	-	-	-%
	Specialist - Department	-	-	-	-	-	-	-	-%
	Total Non-Certificated	**-**	**-**	**-**	**1.00**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS		**-**	**-**	**-**	**1.00**	**-**	**-**	**-**	**-%**

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: 6/5/2024**

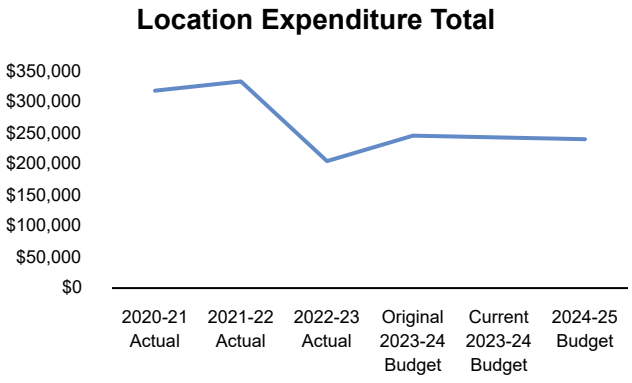
LOCATION EXPENDITURES

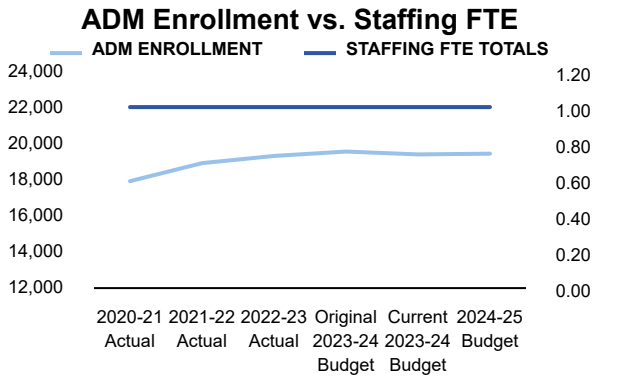
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 231,514	$ 242,995	$ 152,056	$ 148,512	$ 153,380	$ 145,303	$ (8,077)	(5%)
320	Non-certificated Salaries	576	550	-	-	-	-	-	-%
360	Employee Benefits	84,058	83,830	48,268	48,962	44,801	46,442	1,641	4%
	Total Personnel	**316,148**	**327,375**	**200,324**	**197,474**	**198,181**	**191,745**	**(6,436)**	**(3%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	42	200	200	300	100	50%
425	Student Travel	-	224	-	2,000	2,000	2,000	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	1,000	1,000	1,000	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	2,122	4,840	3,230	43,215	39,615	44,615	5,000	13%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	813	525	1,500	1,500	-	(1,500)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**2,122**	**5,877**	**3,797**	**47,915**	**44,315**	**47,915**	**3,600**	**8%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 318,270**	**$ 333,252**	**$ 204,121**	**$ 245,389**	**$ 242,496**	**$ 239,660**	**$ (2,836)**	**(1%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
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: 6/5/2024**

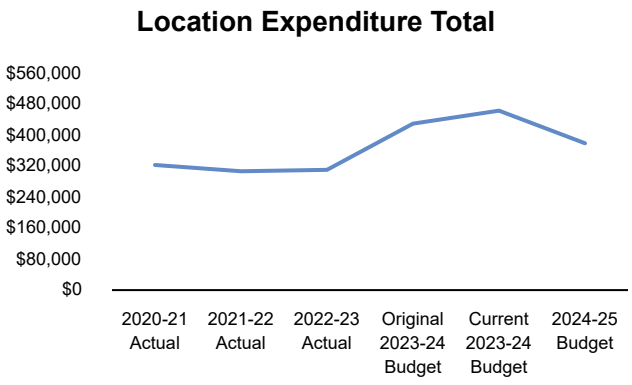
LOCATION EXPENDITURES

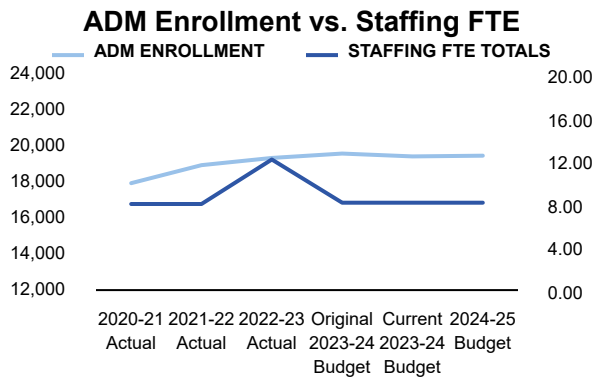
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	94,236	101,223	130,741	103,251	133,552	133,724	172	0%
360	Employee Benefits	121,120	106,350	93,445	187,173	190,386	105,806	(84,580)	(44%)
	Total Personnel	**215,356**	**207,573**	**224,186**	**290,424**	**323,938**	**239,530**	**(84,408)**	**(26%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	2,000	1,965	2,000	35	2%
420	Staff Travel	25,123	19,500	1,259	52,544	52,544	51,044	(1,500)	(3%)
425	Student Travel	-	-	-	1,500	1,500	1,000	(500)	(33%)
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	76,954	75,640	79,483	79,500	79,625	80,000	375	0%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	1,368	2,725	4,274	3,000	3,035	4,000	965	32%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	3,000	103	-	-	-	500	500	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**106,445**	**97,968**	**85,016**	**138,544**	**138,669**	**138,544**	**(125)**	**(0%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 321,801**	**$ 305,541**	**$ 309,202**	**$ 428,968**	**$ 462,607**	**$ 378,074**	**$ (84,533)**	**(18%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
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	11.00	7.00	7.00	7.00	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	0.88	0.88	1.00	1.00	1.00	1.00	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**7.88**	**7.88**	**12.00**	**8.00**	**8.00**	**8.00**	**-**	**-%**
STAFFING FTE TOTALS	**7.88**	**7.88**	**12.00**	**8.00**	**8.00**	**8.00**	**-**	**-%**

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: 6/5/2024**

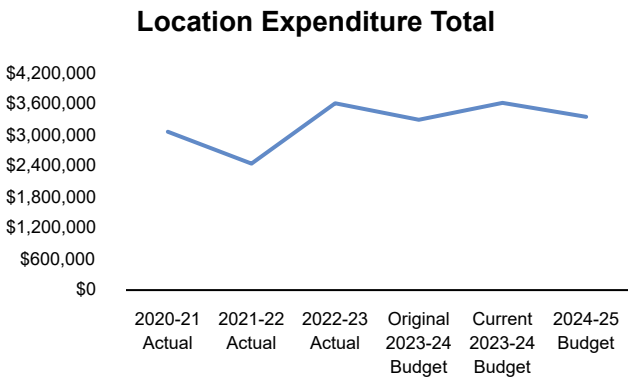
LOCATION EXPENDITURES

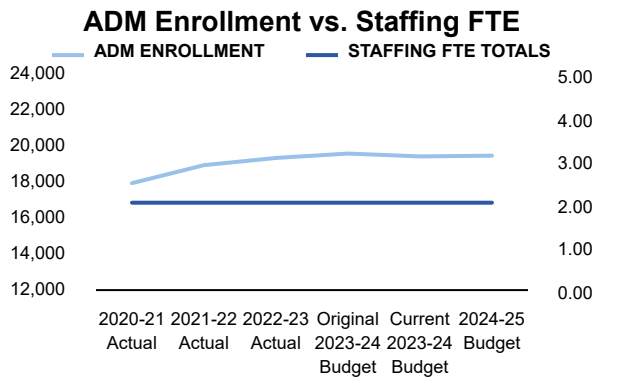
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 245,306	$ 281,730	$ 278,353	$ 229,885	$ 250,155	$ 265,835	$ 15,680	6%
320	Non-certificated Salaries	80,982	82,407	102,486	81,951	60,649	72,662	12,013	20%
360	Employee Benefits	107,071	117,495	120,799	118,906	107,578	113,423	5,845	5%
	Total Personnel	**433,359**	**481,632**	**501,638**	**430,742**	**418,382**	**451,920**	**33,538**	**8%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	300	-	-	1,500	1,500	1,500	-	-%
420	Staff Travel	8,770	14,446	16,353	12,400	7,000	13,000	6,000	86%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	2,500	9,264	6,112	8,568	8,568	8,568	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	8,723	5,647	9,302	12,329	10,659	12,329	1,670	16%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	5,420	5,448	3,700	-	1,670	-	(1,670)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**25,713**	**34,805**	**35,467**	**34,797**	**29,397**	**35,397**	**6,000**	**20%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 459,072**	**$ 516,437**	**$ 537,105**	**$ 465,539**	**$ 447,779**	**$ 487,317**	**$ 39,538**	**9%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
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: 6/5/2024**

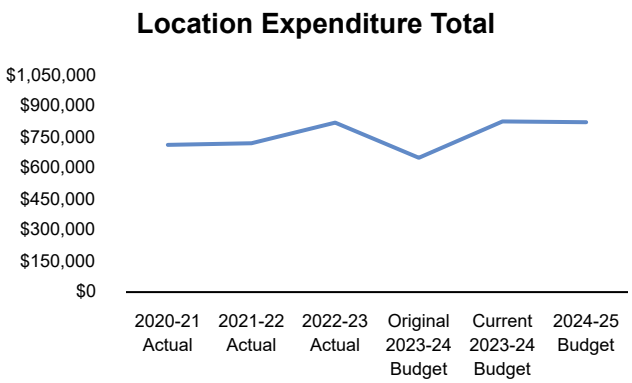
LOCATION EXPENDITURES

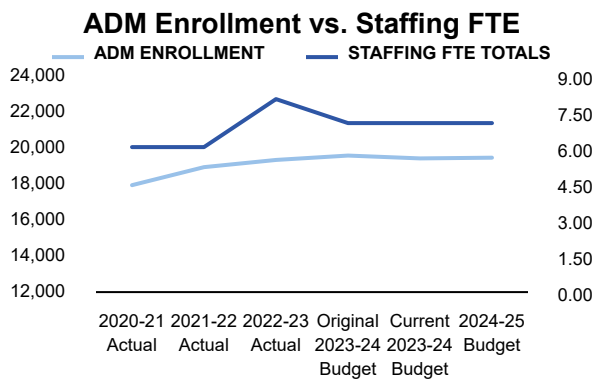
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	430,965	430,323	485,871	372,462	493,963	489,604	(4,359)	(1%)
360	Employee Benefits	266,859	272,560	307,067	250,283	305,498	306,030	532	0%
	Total Personnel	**697,824**	**702,883**	**792,938**	**622,745**	**799,461**	**795,634**	**(3,827)**	**(0%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	349	424	425	-	-	1,250	1,250	(100%)
420	Staff Travel	-	-	71	3,362	3,362	2,472	(890)	(26%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	9,303	11,876	16,843	15,791	15,791	13,089	(2,702)	(17%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	3,034	3,112	3,334	3,079	3,079	2,000	(1,079)	(35%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	337	435	5,373	3,079	3,079	6,500	3,421	111%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**13,023**	**15,847**	**26,046**	**25,311**	**25,311**	**25,311**	**-**	**-%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 710,847**	**$ 718,730**	**$ 818,984**	**$ 648,056**	**$ 824,772**	**$ 820,945**	**$ (3,827)**	**(0%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
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	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	4.00	4.00	8.00	7.00	6.00	6.00	-	-%
Total Non-Certificated	**6.00**	**6.00**	**8.00**	**7.00**	**7.00**	**7.00**	**-**	**-%**
STAFFING FTE TOTALS	**6.00**	**6.00**	**8.00**	**7.00**	**7.00**	**7.00**	**-**	**-%**

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: 6/5/2024**

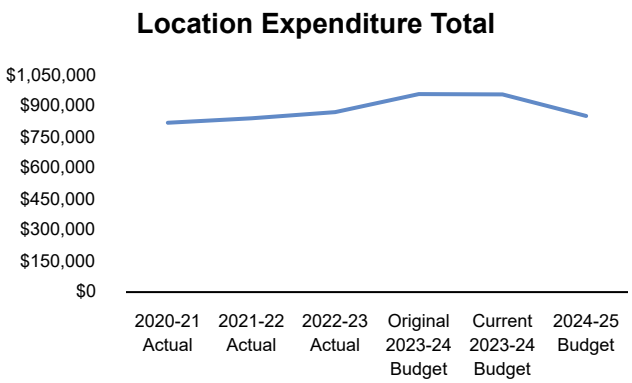
LOCATION EXPENDITURES

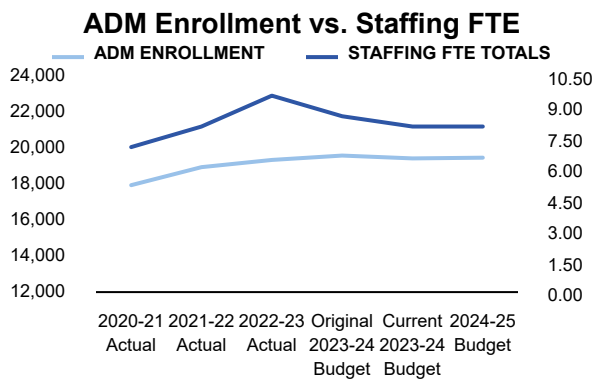
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	434,355	447,187	474,094	496,817	520,369	485,193	(35,176)	(7%)
360	Employee Benefits	277,939	252,572	264,117	352,573	254,674	253,900	(774)	(0%)
	Total Personnel	**712,294**	**699,759**	**738,211**	**849,390**	**775,043**	**739,093**	**(35,950)**	**(5%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	1,965	1,670	550	3,200	3,200	3,200	-	-%
420	Staff Travel	-	3,578	4,185	8,000	8,000	8,000	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	81,821	98,137	120,202	86,000	158,761	89,841	(68,920)	(43%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	22,269	36,653	6,476	10,145	10,145	10,790	645	6%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	225	380	1,000	1,000	355	(645)	(65%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**106,055**	**140,263**	**131,793**	**108,345**	**181,106**	**112,186**	**(68,920)**	**(38%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 818,349**	**$ 840,022**	**$ 870,004**	**$ 957,735**	**$ 956,149**	**$ 851,279**	**$ (104,870)**	**(11%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
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	1.50	1.50	1.00	1.00	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	6.00	7.00	8.00	7.00	7.00	7.00	-	-%
Total Non-Certificated	**7.00**	**8.00**	**9.50**	**8.50**	**8.00**	**8.00**	**-**	**-%**
STAFFING FTE TOTALS	**7.00**	**8.00**	**9.50**	**8.50**	**8.00**	**8.00**	**-**	**-%**

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: 6/5/2024**

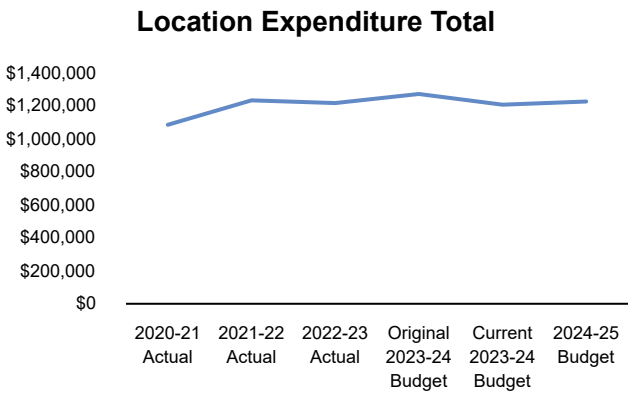
LOCATION EXPENDITURES

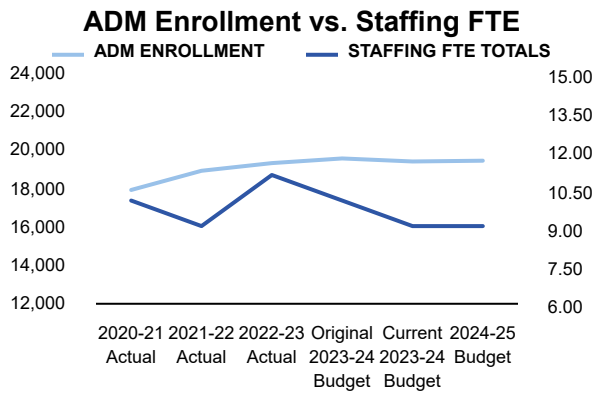
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 3,900	$ 3,950	$ 9,212	$ 18,000	$ 20,996	$ 17,500	$ (3,496)	(17%)
320	Non-certificated Salaries	604,624	690,730	659,542	712,014	696,403	702,809	6,406	1%
360	Employee Benefits	349,296	393,800	408,097	430,616	380,496	402,357	21,861	6%
	Total Personnel	**957,820**	**1,088,480**	**1,076,851**	**1,160,630**	**1,097,895**	**1,122,666**	**24,771**	**2%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	33,640	55,779	55,367	42,000	55,800	32,000	(23,800)	(43%)
420	Staff Travel	2,760	2,760	4,705	18,960	4,095	16,000	11,905	291%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	44	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	51,923	47,863	53,506	10,270	10,773	13,000	2,227	21%
445	Insurance & Bond Premiums	-	150	-	200	-	200	200	(100%)
450	Supplies & Materials	31,145	30,996	17,721	35,000	32,598	37,351	4,753	15%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	6,094	6,089	7,418	3,789	4,489	3,800	(689)	(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 Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**125,562**	**143,681**	**138,717**	**110,219**	**107,755**	**102,351**	**(5,404)**	**(5%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		$ 1,083,382	$ 1,232,161	$ 1,215,568	$ 1,270,849	$ 1,205,650	$ 1,225,017	$ 19,367	2%

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
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	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	2.00	1.00	1.00	1.00	1.00	1.00	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	5.00	5.00	7.00	6.00	5.00	5.00	-	-%
Total Non-Certificated	**10.00**	**9.00**	**11.00**	**10.00**	**9.00**	**9.00**	**-**	**-%**
STAFFING FTE TOTALS	**10.00**	**9.00**	**11.00**	**10.00**	**9.00**	**9.00**	**-**	**-%**

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: 6/5/2024**

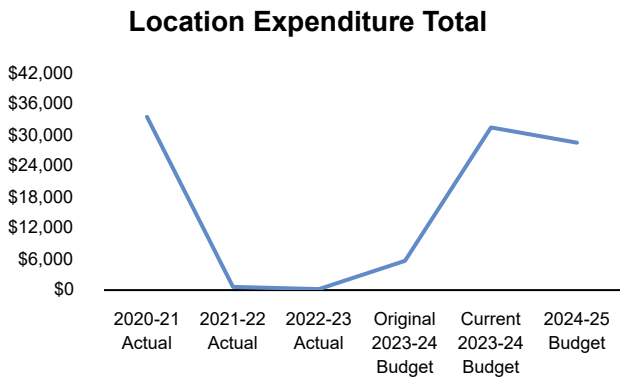
LOCATION EXPENDITURES

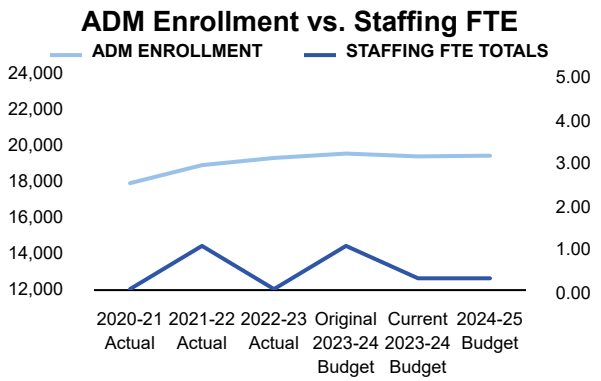
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	28,013	-	-	-	15,572	17,601	2,029	13%
360	Employee Benefits	2,229	-	-	-	10,362	10,869	507	5%
	Total Personnel	**30,242**	**-**	**-**	**-**	**25,934**	**28,470**	**2,536**	**10%**
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	1,341	431	-	4,844	4,844	-	(4,844)	(100%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	653	653	-	(653)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**3,256**	**431**	**-**	**5,497**	**5,497**	**-**	**(5,497)**	**(100%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 33,498**	**$ 431**	**$ -**	**$ 5,497**	**$ 31,431**	**$ 28,470**	**$ (2,961)**	**(9%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
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	-	1.00	-	1.00	0.25	0.25	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**1.00**	**-**	**1.00**	**0.25**	**0.25**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**1.00**	**-**	**1.00**	**0.25**	**0.25**	**-**	**-%**

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: 6/5/2024**

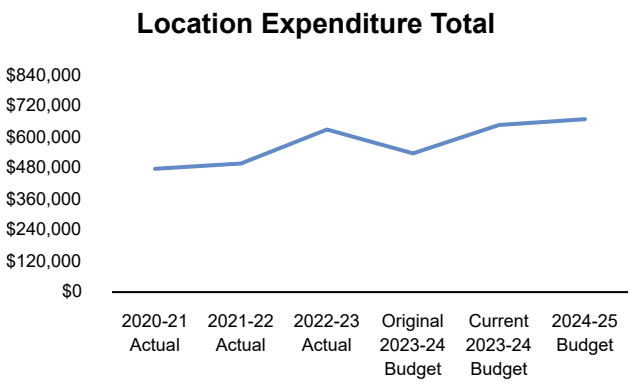
LOCATION EXPENDITURES

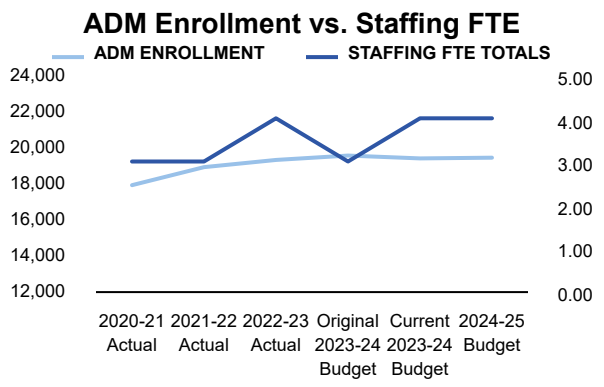
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	296,893	311,467	374,109	325,595	405,954	424,434	18,480	5%
360	Employee Benefits	158,274	167,565	178,965	172,927	221,914	232,072	10,158	5%
	Total Personnel	**455,167**	**479,032**	**553,074**	**498,522**	**627,868**	**656,506**	**28,638**	**5%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	1,875	5,551	2,259	3,200	3,200	4,200	1,000	31%
420	Staff Travel	31	1,713	3,047	10,760	8,000	3,700	(4,300)	(54%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	4,266	750	-	18,296	2,100	2,100	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	11,068	6,362	67,106	1,700	1,700	2,000	300	18%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	3,180	2,825	2,800	3,121	3,121	-	(3,121)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**20,420**	**17,201**	**75,212**	**37,077**	**18,121**	**12,000**	**(6,121)**	**(34%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 475,587**	**$ 496,233**	**$ 628,286**	**$ 535,599**	**$ 645,989**	**$ 668,506**	**$ 22,517**	**3%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT		**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
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	2.00	1.00	1.00	1.00	-	-%
Supervisor		1.00	1.00	1.00	1.00	2.00	2.00	-	-%
Instructional Aide		-	-	-	-	-	-	-	-%
Support Staff		-	-	-	-	-	-	-	-%
Custodial Staff		-	-	-	-	-	-	-	-%
Specialist - Department		1.00	1.00	1.00	1.00	1.00	1.00	-	-%
	Total Non-Certificated	**3.00**	**3.00**	**4.00**	**3.00**	**4.00**	**4.00**	**-**	**-%**
STAFFING FTE TOTALS		**3.00**	**3.00**	**4.00**	**3.00**	**4.00**	**4.00**	**-**	**-%**

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: 6/5/2024**

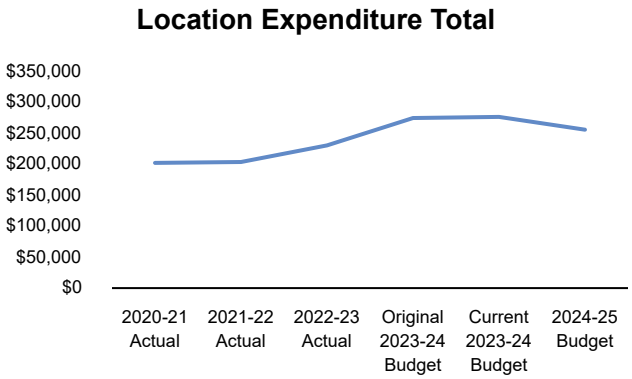
LOCATION EXPENDITURES

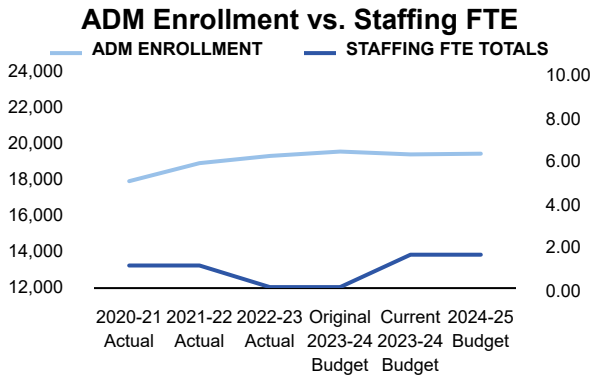
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	37,608	40,001	49,463	58,151	64,621	69,603	4,982	8%
360	Employee Benefits	11,540	12,462	13,966	14,983	16,312	17,060	749	5%
	Total Personnel	**49,148**	**52,463**	**63,429**	**73,134**	**80,933**	**86,663**	**5,731**	**7%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	28,998	26,985	30,291	61,835	45,198	29,502	(12,696)	(28%)
435	Energy	119,065	119,507	132,525	134,930	141,469	127,832	(13,637)	(10%)
440	Purchased Services	-	-	-	-	630	-	(630)	(100%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	4,049	3,744	3,369	4,066	7,560	7,485	506	7%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**152,112**	**150,236**	**166,185**	**200,831**	**194,857**	**164,819**	**(26,457)**	**(14%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 201,260**	**$ 202,699**	**$ 229,614**	**$ 273,965**	**$ 275,790**	**$ 251,482**	**$ (20,726)**	**(8%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
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	-	-	1.50	1.50	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**1.00**	**1.00**	**-**	**-**	**1.50**	**1.50**	**-**	**-%**
STAFFING FTE TOTALS	**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: 6/5/2024**

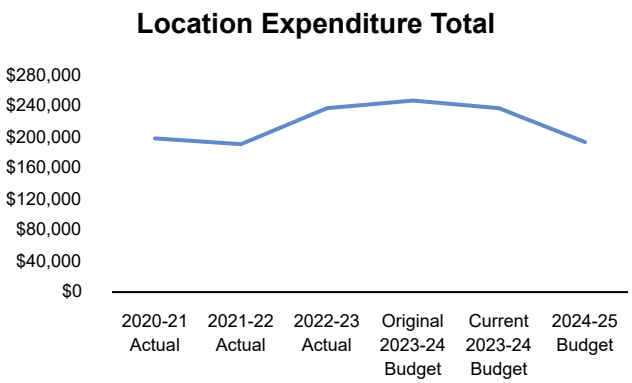
LOCATION EXPENDITURES

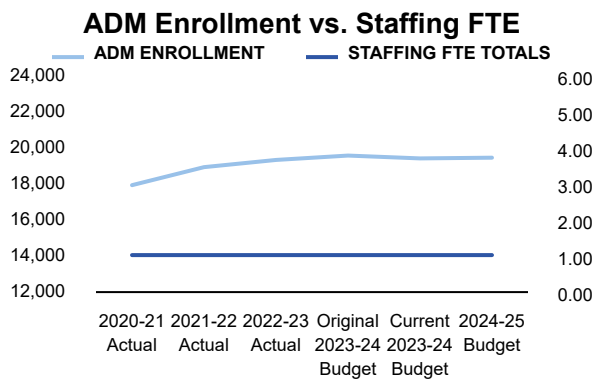
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ 109,907	$ 109,907	(100%)
320	Non-certificated Salaries	111,450	119,478	121,537	126,051	101,801	-	(101,801)	(100%)
360	Employee Benefits	57,047	61,669	62,383	62,963	55,043	28,025	(27,018)	(49%)
	Total Personnel	**168,497**	**181,147**	**183,920**	**189,014**	**156,844**	**137,932**	**(18,912)**	**(12%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	2,695	-	-	-	-	-%
420	Staff Travel	108	99	3,074	6,260	3,500	3,500	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	24,857	4,329	31,732	35,000	55,373	35,000	(20,373)	(37%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	3,667	4,850	12,805	13,861	18,488	13,861	(4,627)	(25%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	800	20	2,899	2,880	2,880	2,880	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**29,432**	**9,298**	**53,205**	**58,001**	**80,241**	**55,241**	**(25,000)**	**(31%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 197,929**	**$ 190,445**	**$ 237,125**	**$ 247,015**	**$ 237,085**	**$ 193,173**	**$ (43,912)**	**(19%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	1.00	1.00	(100%)
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**1.00**	**1.00**	**(100%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	1.00	1.00	1.00	1.00	-	(1.00)	(100%)
Supervisor	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)**	**(100%)**
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: 6/5/2024**

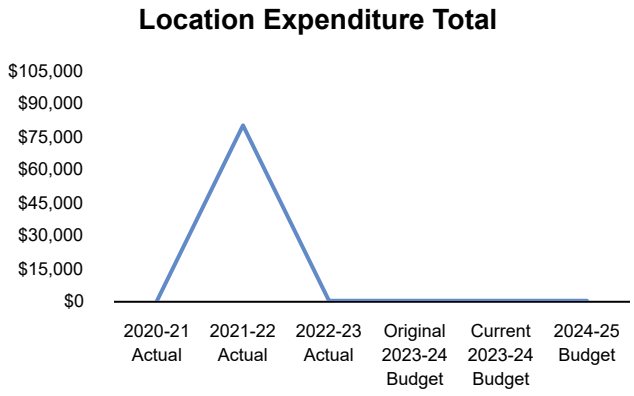
LOCATION EXPENDITURES

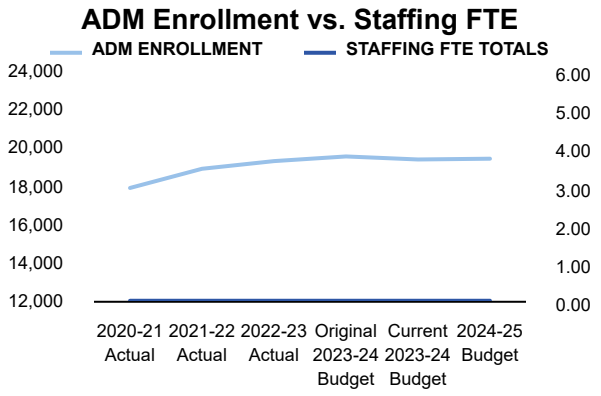
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	-	-	-	-	-	-	-	-%
	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	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**80,083**	**-**	**-**	**-**	**-**	**-**	**-%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ -**	**$ 80,083**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
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: 6/5/2024**

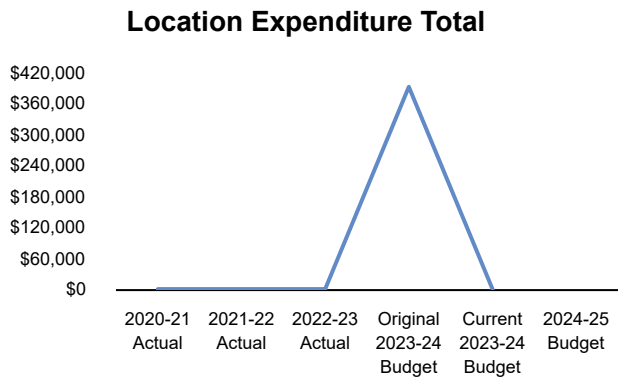
LOCATION EXPENDITURES

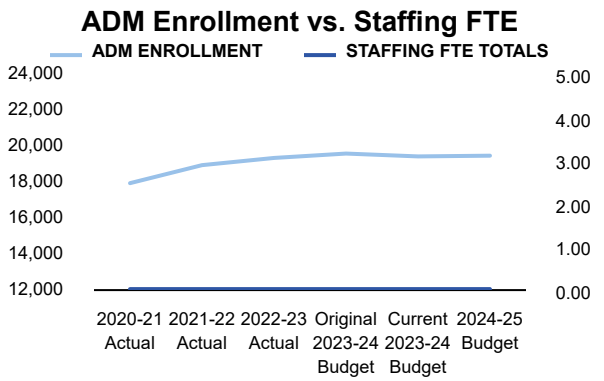
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ 796,500	$ -	$ 520,017	$ 520,017	(100%)
320	Non-certificated Salaries	-	-	-	560,100	-	660,025	660,025	(100%)
360	Employee Benefits	-	-	-	(963,286)	-	(3,476,953)	(3,476,953)	-%
	Total Personnel	**-**	**-**	**-**	**393,314**	**-**	**(2,296,911)**	**(2,296,911)**	**-%**
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	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ -**	**$ -**	**$ -**	**$ 393,314**	**$ -**	**$ (2,296,911)**	**$ (2,296,911)**	**-%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
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: 6/5/2024**

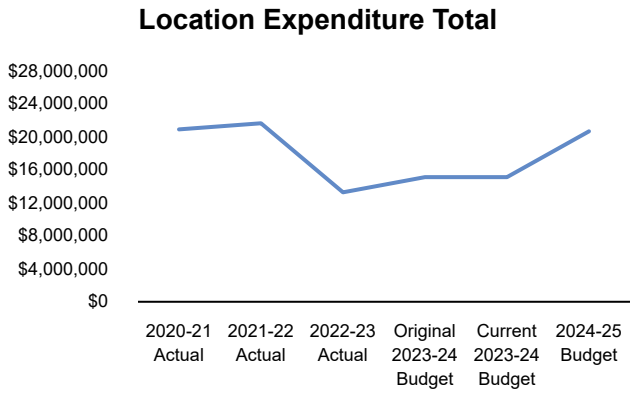
LOCATION EXPENDITURES

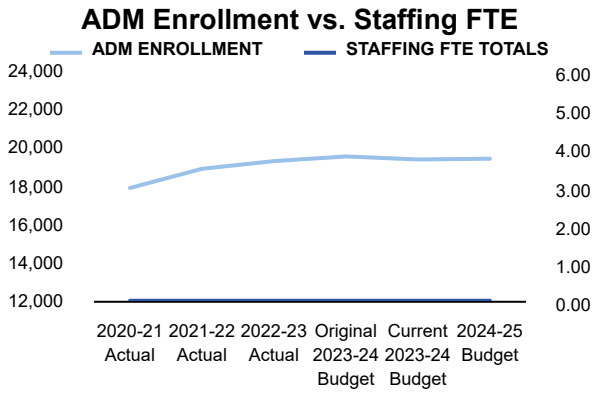
		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	20,863,857	21,608,365	13,202,057	15,051,489	15,051,489	20,628,310	5,576,821	37%
	Total Personnel	**20,863,857**	**21,608,365**	**13,202,057**	**15,051,489**	**15,051,489**	**20,628,310**	**5,576,821**	**37%**
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	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 20,863,857**	**$ 21,608,365**	**$ 13,202,057**	**$ 15,051,489**	**$ 15,051,489**	**$ 20,628,310**	**$ 5,576,821**	**37%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**17,885.13**	**18,886.18**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
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).







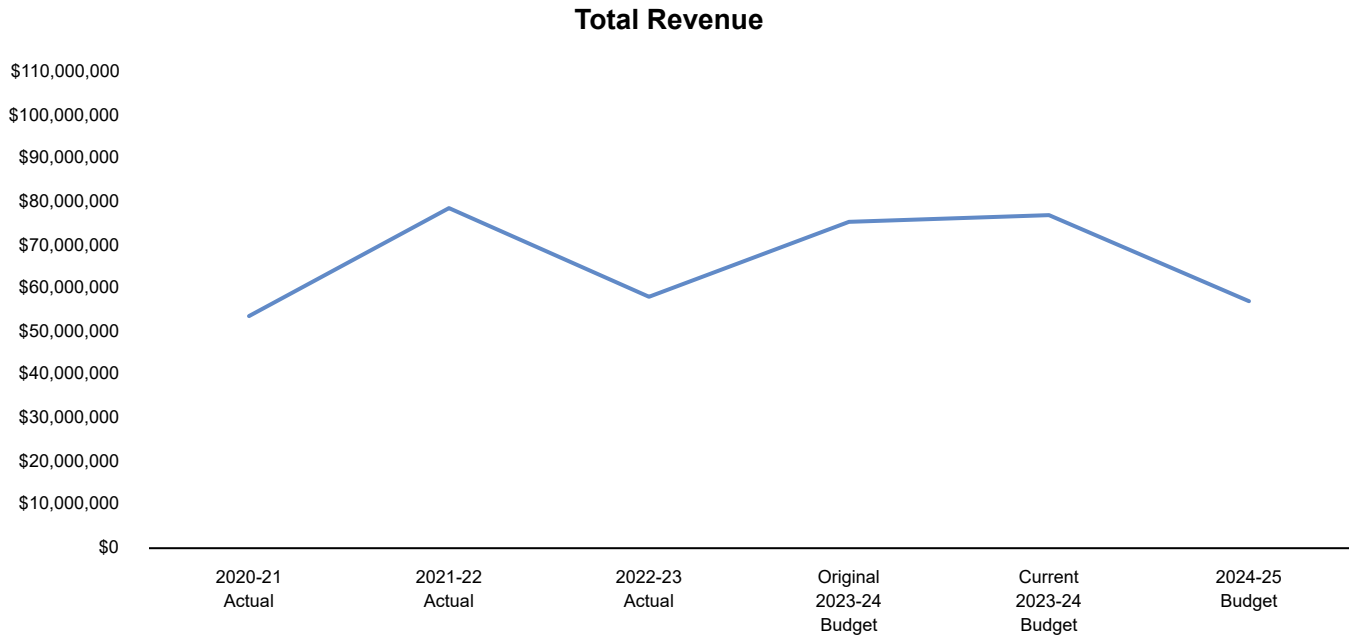
Special Revenue Funds



Fund: Special Revenue Fund Summary **Location: 501 District Wide** **Date: 6/5/2024**

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
REVENUE FROM LOCAL SOURCES:									
011	Borough Appropriation	$ -	$ 1,650,000	$ 1,767,415	$ 1,456,870	$ 1,456,870	$ 150,000	$ (1,306,870)	(90%)
020	Paid Meals	33,106	20,136	1,061,347	1,323,232	1,067,207	1,546,194	478,987	45%
046	Other Local Revenue	85,368	97,966	369,822	271,100	336,905	275,789	(61,116)	(18%)
	Total Local Source Revenue	**118,474**	**1,768,102**	**3,198,584**	**3,051,202**	**2,860,982**	**1,971,983**	**(888,999)**	**(31%)**
REVENUE FROM STATE SOURCES:									
065	Student Transportation	14,567,596	16,258,136	16,530,622	16,646,820	16,297,643	16,224,720	(72,923)	(0%)
090	Other State Revenue	574,147	334,863	331,964	300,018	334,037	2,021,818	1,687,781	505%
	Total State Source Revenue	**15,141,743**	**16,592,999**	**16,862,586**	**16,946,838**	**16,631,680**	**18,246,538**	**1,614,858**	**10%**
REVENUE FROM FEDERAL SOURCES:									
100	Federal Revenue Direct	638,599	507,149	674,506	695,320	-	631,690	631,690	(100%)
150	Federal Revenue Thru State	30,538,489	47,565,749	34,084,187	43,701,556	45,163,449	26,594,408	(18,569,041)	(41%)
190	Federal Revenue - Other Intermediate Agencies	27,067	16,069	1,526	-	7,405	-	(7,405)	(100%)
	Total Federal Source Revenue	**31,204,155**	**48,088,967**	**34,760,219**	**44,396,876**	**45,170,854**	**27,226,098**	**(17,944,756)**	**(40%)**
APPROPRIATIONS & TRANSFERS:									
015	Budgeted Use Of Fund Balance	-	-	-	7,624,253	7,126,477	5,651,836	(1,474,641)	(21%)
250	Transfer From Other Funds	6,939,889	11,911,703	3,048,088	3,169,603	4,947,871	3,750,609	(1,197,262)	(24%)
	Total Appropriations & Transfers	**6,939,889**	**11,911,703**	**3,048,088**	**10,793,856**	**12,074,348**	**9,402,445**	**(2,671,903)**	**(22%)**
REVENUE TOTAL		**$ 53,404,261**	**$ 78,361,771**	**$ 57,869,477**	**$ 75,188,772**	**$ 76,737,864**	**$ 56,847,064**	**$ (19,890,800)**	**(26%)**

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.



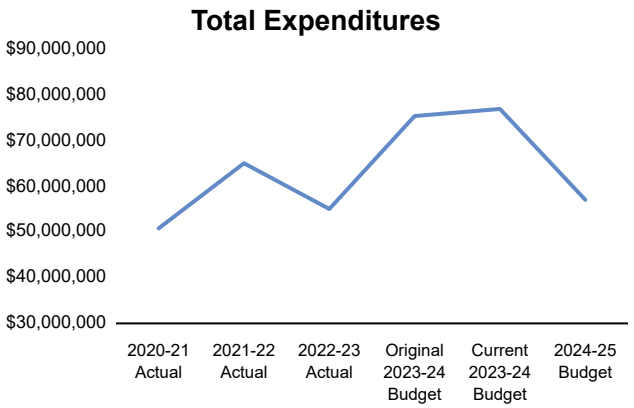
Fund: Special Revenue Fund Expenditure Summary **Location: 501 District Wide** **Date: 6/5/2024**

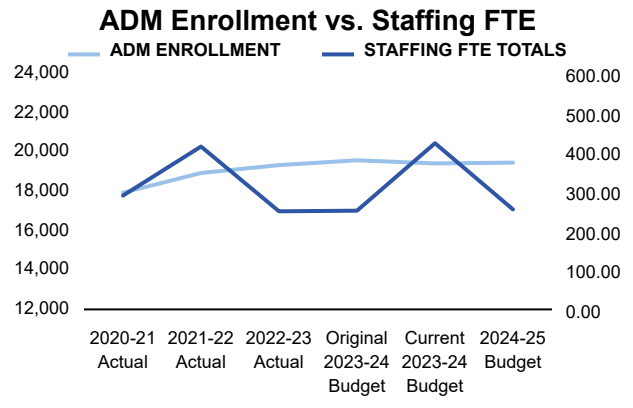
EXPENDITURES SUMMARY

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 6,845,886	$ 15,706,442	$ 12,033,963	$ 16,315,413	$ 16,921,326	$ 5,025,498	$ (11,895,828)	(70%)
320	Non-certificated Salaries	6,291,142	7,012,704	7,096,177	7,936,846	8,254,766	9,316,098	1,061,332	13%
360	Employee Benefits	6,126,900	10,196,778	8,614,925	11,243,466	10,404,473	6,663,444	(3,741,029)	(36%)
	Total Personnel	**19,263,928**	**32,915,924**	**27,745,065**	**35,495,725**	**35,580,565**	**21,005,040**	**(14,575,525)**	**(41%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	999,435	976,542	1,051,548	849,681	1,835,445	1,312,689	(522,756)	(28%)
420	Staff Travel	9,900	110,739	116,367	177,683	225,728	176,280	(49,448)	(22%)
425	Student Travel	101,278	83,295	60,891	134,405	307,971	266,800	(41,171)	(13%)
430	Utilities	46,260	16,263	24,534	31,493	26,900	37,142	10,242	38%
435	Energy	230,321	230,539	237,493	315,740	315,740	246,276	(69,464)	(22%)
440	Purchased Services	18,542,211	18,569,633	16,455,820	22,787,074	23,354,909	22,923,562	(431,347)	(2%)
445	Insurance & Bond Premiums	33,951	34,093	39,296	47,531	47,531	59,414	11,883	25%
450	Supplies & Materials	10,106,759	9,369,653	7,063,080	11,739,831	11,008,846	8,949,565	(2,059,281)	(19%)
480	Stipends & Tuition (student)	20,000	-	3,161	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	59,226	5,000	5,000	5,000	-	-%
490	Expenses Not Classified	15,674	186,626	37,266	97,966	103,188	42,560	(60,628)	(59%)
495	Indirect Cost	1,102,692	2,127,000	1,400,317	2,008,937	2,049,249	504,860	(1,544,389)	(75%)
510	Equipment Over $5,000	119,421	232,506	375,346	1,497,706	1,663,594	1,317,876	(345,718)	(21%)
533	Principal On Long Term Debt	-	-	16,790	-	-	-	-	-%
	Total Non-Personnel	**31,327,902**	**31,936,889**	**26,941,135**	**39,693,047**	**40,944,101**	**35,842,024**	**(5,102,077)**	**(12%)**
550	Transfer To Other Funds	-	-	153,699	-	213,197	-	(213,197)	(100%)
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
TOTAL EXPENDITURES		**$ 50,591,830**	**$ 64,852,813**	**$ 54,839,899**	**$ 75,188,772**	**$ 76,737,863**	**$ 56,847,064**	**$ (19,890,799)**	**(26%)**

ADM ENROLLMENT & STAFFING FTE SUMMARY

	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	5.25	5.35	7.75	6.90	4.85	4.65	(0.20)	(4%)
Administrator	3.40	2.90	1.80	1.80	2.18	0.80	(1.38)	(63%)
Classroom Teacher	46.01	125.25	89.05	89.58	128.25	14.24	(114.01)	(89%)
SPED Teacher	6.72	5.62	5.50	5.50	15.50	3.60	(11.90)	(77%)
Specialist - School	14.00	11.25	-	-	26.90	11.07	(15.83)	(59%)
Counselor	8.59	22.49	8.67	8.58	9.57	6.34	(3.23)	(34%)
Nurse	4.97	0.77	4.87	4.70	4.50	0.50	(4.00)	(89%)
Specialist - Department	13.40	12.27	12.00	12.13	12.54	10.74	(1.80)	(14%)
Total Certificated	**102.34**	**185.90**	**129.64**	**129.19**	**204.29**	**51.94**	**(152.35)**	**(75%)**
NON-CERTIFICATED FTE								
Director	-	-	0.37	0.37	1.00	1.00	-	-%
Supervisor	5.00	8.38	9.00	18.20	9.91	8.91	(1.00)	(10%)
Instructional Aide	70.91	87.02	-	-	106.23	90.20	(16.03)	(15%)
Support Staff	82.84	94.43	76.04	70.85	68.53	68.53	-	-%
Custodial Staff	2.75	7.50	0.25	0.25	0.75	0.75	-	-%
Specialist - Department	23.00	28.30	31.57	29.57	29.25	30.25	1.00	3%
Total Non-Certificated	**184.50**	**225.63**	**117.23**	**119.24**	**215.67**	**199.64**	**(16.03)**	**(7%)**
STAFFING FTE TOTALS	**286.84**	**411.53**	**246.87**	**248.43**	**419.96**	**251.58**	**(168.38)**	**(40%)**





Fund: 205 Pupil Transportation **Location: 512 Student Transportation** **Date: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	14,567,596	16,258,136	16,530,622	16,646,820	16,297,643	16,224,720	(72,923)	(0%)
090	Other State Revenue	116,433	116,433	120,000	116,433	116,433	1,795,419	1,678,986	1442%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**14,684,029**	**16,374,569**	**16,650,622**	**16,763,253**	**16,414,076**	**18,020,139**	**1,606,063**	**10%**
015	Budgeted Use Of Fund Balance	-	534,791	-	1,037,965	847,253	-	(847,253)	(100%)
Total Revenues		**14,684,029**	**16,909,360**	**16,650,622**	**17,801,218**	**17,261,329**	**18,020,139**	**758,810**	**4%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ -	$ 147,300	$ -	$ 4,000	$ -	$ (4,000)	(100%)
320	Non-certificated Salaries	229,659	245,448	287,513	240,319	251,614	333,755	82,141	33%
360	Employee Benefits	145,331	155,298	126,496	119,963	142,930	203,177	60,247	42%
	Total Personnel	**374,990**	**400,746**	**561,309**	**360,282**	**398,544**	**536,932**	**138,388**	**35%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	-	2,198	-	1,199	2,200	1,001	83%
420	Staff Travel	-	-	4,653	-	3,066	3,000	(66)	(2%)
425	Student Travel	-	516	1,309	-	-	-	-	-%
430	Utilities	-	34	1,933	150	150	150	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	17,463,602	17,872,855	15,147,155	20,592,189	20,118,390	21,203,266	1,084,876	5%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	9,702	7,993	8,796	12,500	18,451	19,500	1,049	6%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	59,226	5,000	5,000	5,000	-	-%
490	Expenses Not Classified	-	-	-	700	700	700	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	16,790	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**17,473,304**	**17,881,398**	**15,242,060**	**20,610,539**	**20,146,956**	**21,233,816**	**1,086,860**	**5%**
250	Transfer From Other Funds	(3,164,265)	(1,372,784)	-	(3,169,603)	(3,284,171)	(3,750,609)	(466,438)	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**14,684,029**	**16,909,360**	**15,803,369**	**17,801,218**	**17,261,329**	**18,020,139**	**758,810**	**4%**
FUND TOTAL		**$ -**	**$ -**	**$ 847,253**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	1.40	1.40	1.40	2.40	1.00	71%
Total Certificated	**-**	**-**	**1.40**	**1.40**	**1.40**	**2.40**	**1.00**	**71%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	1.00	1.00	1.00	2.00	2.00	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	2.38	2.38	1.00	1.00	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	1.40	1.40	1.40	2.40	1.00	71%
Total Non-Certificated	**3.38**	**3.38**	**3.40**	**3.40**	**3.40**	**4.40**	**1.00**	**29%**
STAFFING FTE TOTALS	**3.38**	**3.38**	**4.80**	**4.80**	**4.80**	**6.80**	**2.00**	**42%**

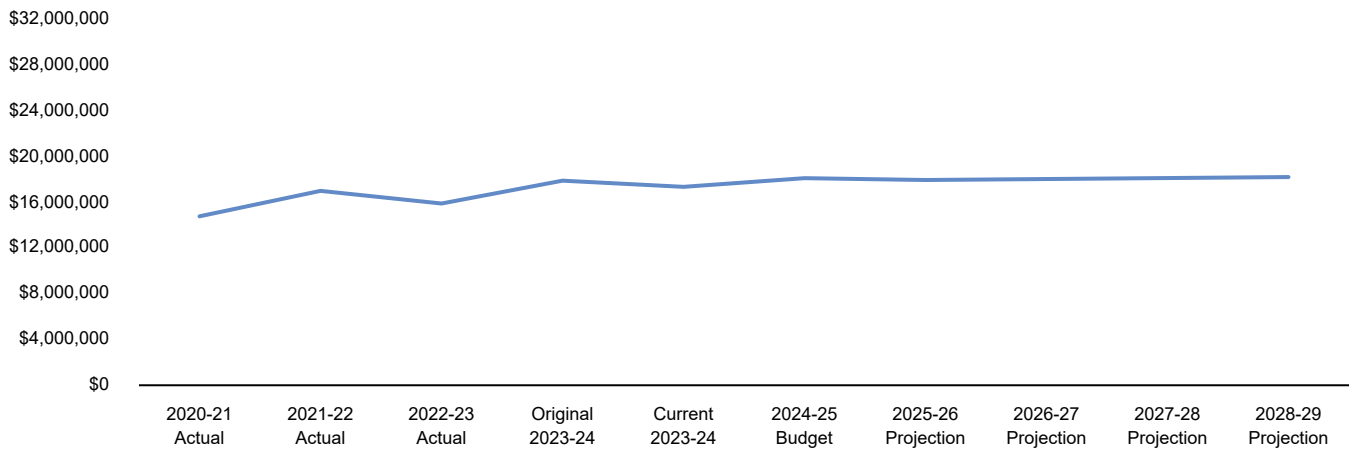
This fund is used to account for revenues and expenditures for student transportation to and from school and other Stat-approved student transportation. Revenues include State transportation revenue and any transfers from the District's Operating Fund.

Fund: 205 Pupil Transportation **Location: 512 Student Transportation** **Date: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	16,224,720	17,742,891	17,828,284	17,913,677	18,000,179
090	Other State Revenue	1,795,419	116,443	116,443	116,443	116,443
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	-	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**18,020,139**	**17,859,334**	**17,944,727**	**18,030,120**	**18,116,622**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**18,020,139**	**17,859,334**	**17,944,727**	**18,030,120**	**18,116,622**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-certificated Salaries	333,755	360,281	375,602	388,269	401,405
360	Employee Benefits	203,177	120,620	128,512	133,519	138,758
	Total Personnel	**536,932**	**480,901**	**504,114**	**521,788**	**540,163**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	2,200	-	-	-	-
420	Staff Travel	3,000	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	150	150	150	150	150
435	Energy	-	-	-	-	-
440	Purchased Services	21,203,266	22,063,707	22,651,259	23,247,596	23,874,950
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	19,500	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	Expenses Not Classified	700	700	350	700	700
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**21,233,816**	**22,082,057**	**22,669,259**	**23,265,946**	**23,893,300**
250	Transfer From Other Funds	(3,750,609)	(4,703,624)	(5,228,646)	(5,757,614)	(6,316,841)
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**18,020,139**	**17,859,334**	**17,944,727**	**18,030,120**	**18,116,622**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Total Expenditures



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: 236 Youth In Detention **Location: 503 Student Support Services** **Date: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	103,670	103,670	113,685	113,685	113,685	113,685	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**103,670**	**103,670**	**113,685**	**113,685**	**113,685**	**113,685**	**-**	**-%**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**103,670**	**103,670**	**113,685**	**113,685**	**113,685**	**113,685**	**-**	**-%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 70,419	$ 67,473	$ 74,608	$ 64,454	$ 64,622	$ 68,518	$ 3,896	6%
320	Non-certificated Salaries	-	4,895	-	-	-	-	-	-%
360	Employee Benefits	26,322	23,021	27,020	24,591	24,423	25,889	1,466	6%
	Total Personnel	**96,741**	**95,389**	**101,628**	**89,045**	**89,045**	**94,407**	**5,362**	**6%**
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	1,936	2,220	6,346	18,308	18,308	12,946	(5,362)	(29%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	4,993	6,061	5,712	6,332	6,332	6,332	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**6,929**	**8,281**	**12,058**	**24,640**	**24,640**	**19,278**	**(5,362)**	**(22%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**103,670**	**103,670**	**113,686**	**113,685**	**113,685**	**113,685**	**-**	**-%**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

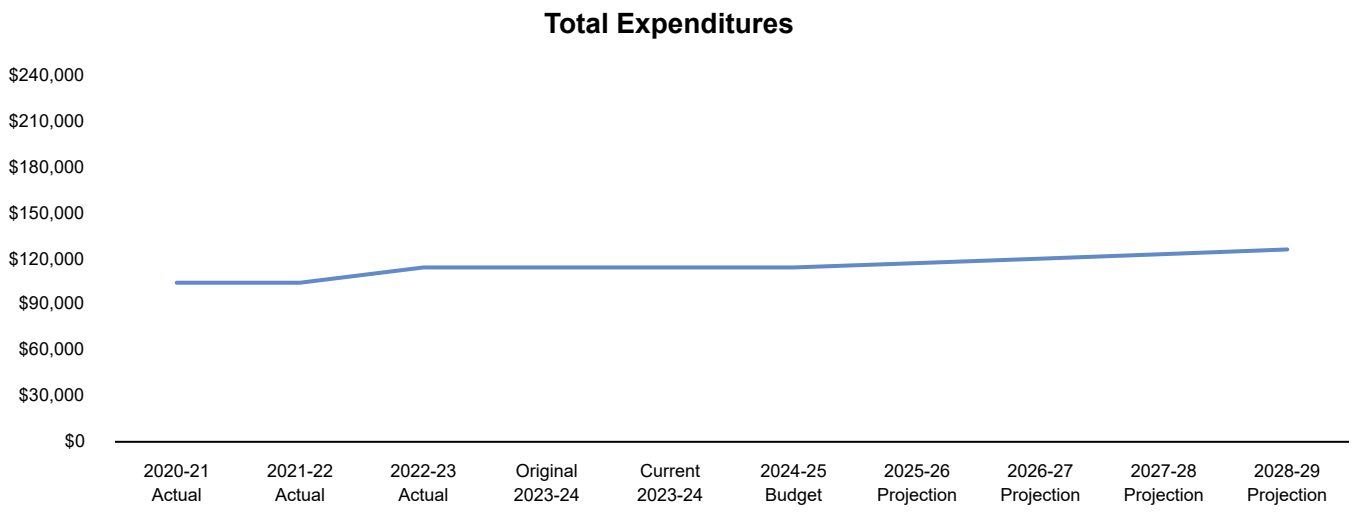
	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	0.63	0.53	0.50	0.50	0.50	0.50	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**0.63**	**0.53**	**0.50**	**0.50**	**0.50**	**0.50**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	0.25	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**0.25**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**0.63**	**0.78**	**0.50**	**0.50**	**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: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	113,685	116,527	119,440	122,426	125,487
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	-	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**113,685**	**116,527**	**119,440**	**122,426**	**125,487**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**113,685**	**116,527**	**119,440**	**122,426**	**125,487**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 68,518	$ 71,670	$ 74,967	$ 78,415	$ 82,022
320	Non-certificated Salaries	-	-	-	-	-
360	Employee Benefits	25,889	25,577	26,963	28,436	30,000
	Total Personnel	**94,407**	**97,247**	**101,930**	**106,851**	**112,022**
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	12,946	12,020	10,069	7,948	5,647
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	6,332	7,260	7,441	7,627	7,818
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**19,278**	**19,280**	**17,510**	**15,575**	**13,465**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**113,685**	**116,527**	**119,440**	**122,426**	**125,487**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



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: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	80,983	53,060	38,423	-	34,019	34,714	695	2%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**80,983**	**53,060**	**38,423**	**-**	**34,019**	**34,714**	**695**	**2%**
015	Budgeted Use Of Fund Balance	-	6,626	-	-	-	-	-	-%
Total Revenues		**80,983**	**59,686**	**38,423**	**-**	**34,019**	**34,714**	**695**	**2%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 18,915	$ 9,797	$ 4,836	$ -	$ 3,400	$ 3,400	$ -	-%
320	Non-certificated Salaries	30,060	42,901	21,541	-	26,500	26,500	-	-%
360	Employee Benefits	4,472	6,988	2,486	-	4,119	4,814	695	17%
	Total Personnel	**53,447**	**59,686**	**28,863**	**-**	**34,019**	**34,714**	**695**	**2%**
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	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**53,447**	**59,686**	**28,863**	**-**	**34,019**	**34,714**	**695**	**2%**
FUND TOTAL		**$ 27,536**	**$ -**	**$ 9,560**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

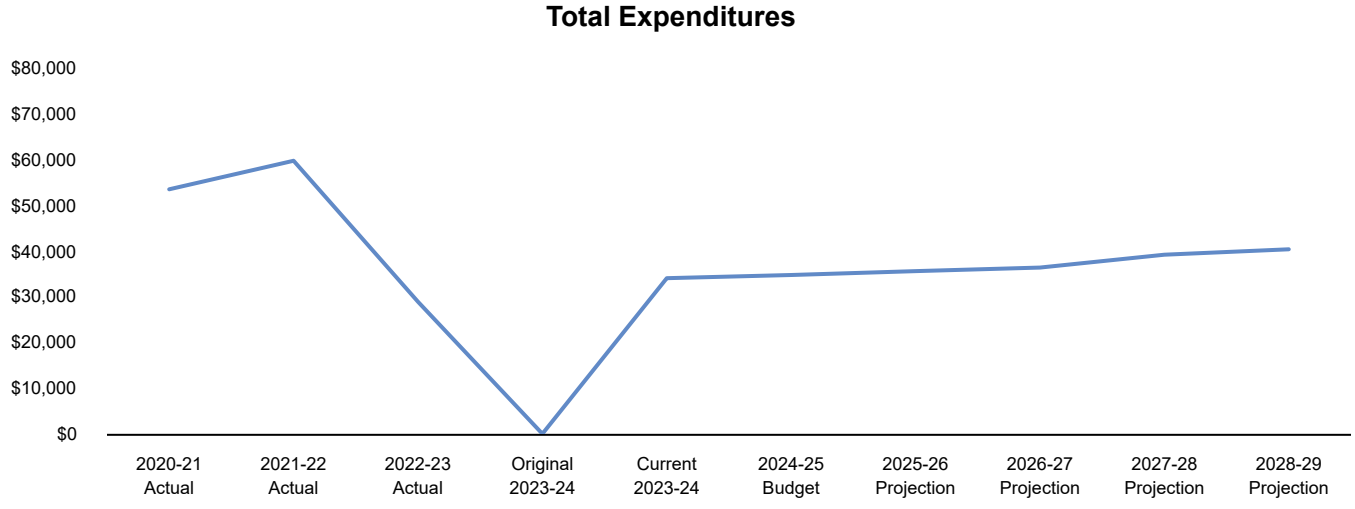
	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	0.10	0.10	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**0.10**	**0.10**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	15.00	22.00	-	-	-	-	-	-%
Total Non-Certificated	**15.00**	**22.00**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**15.10**	**22.10**	**-**	**-**	**-**	**-**	**-**	**-%**

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: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	34,714	35,561	36,340	39,150	40,334
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	-	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**34,714**	**35,561**	**36,340**	**39,150**	**40,334**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**34,714**	**35,561**	**36,340**	**39,150**	**40,334**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 3,400	$ 3,556	$ 3,613	$ 3,671	$ 3,730
320	Non-certificated Salaries	26,500	28,117	27,329	29,888	30,814
360	Employee Benefits	4,814	3,888	5,398	5,591	5,790
	Total Personnel	**34,714**	**35,561**	**36,340**	**39,150**	**40,334**
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	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**34,714**	**35,561**	**36,340**	**39,150**	**40,334**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



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: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	201,173	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**201,173**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
015	Budgeted Use Of Fund Balance	-	187	384	45,000	45,000	31,197	(13,803)	(31%)
Total Revenues		**201,173**	**187**	**384**	**45,000**	**45,000**	**31,197**	**(13,803)**	**(31%)**
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	12,866	184	384	45,000	45,000	31,197	(13,803)	(31%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**12,866**	**187**	**384**	**45,000**	**45,000**	**31,197**	**(13,803)**	**(31%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**12,866**	**187**	**384**	**45,000**	**45,000**	**31,197**	**(13,803)**	**(31%)**
FUND TOTAL		**$ 188,307**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

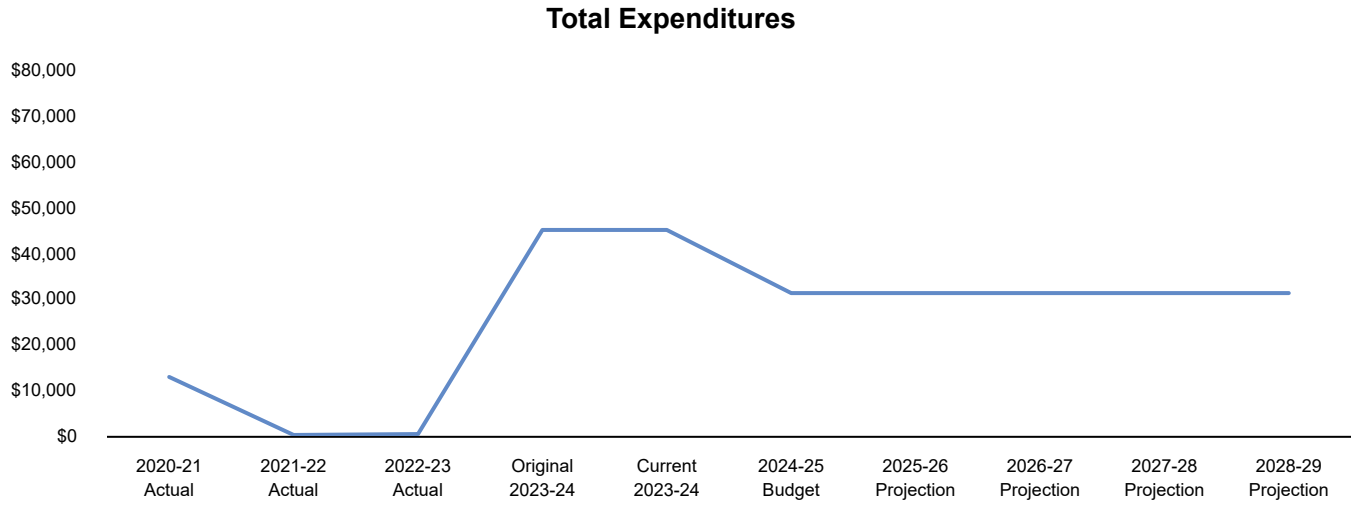
	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
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: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	31,197	31,197	31,197	31,197	31,197
	Total Revenues	**31,197**	**31,197**	**31,197**	**31,197**	**31,197**
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	31,197	31,197	31,197	31,197	31,197
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**31,197**	**31,197**	**31,197**	**31,197**	**31,197**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**31,197**	**31,197**	**31,197**	**31,197**	**31,197**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



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 2028.

Fund: 253 Fresh Fruit and Vegetables **Location: 513 Food Service** **Date: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	426,656	455,408	455,408	400,000	(55,408)	(12%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**-**	**433,466**	**426,656**	**455,408**	**455,408**	**400,000**	**(55,408)**	**(12%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**-**	**433,466**	**426,656**	**455,408**	**455,408**	**400,000**	**(55,408)**	**(12%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	-	31,923	29,176	30,000	30,000	43,876	13,876	46%
360	Employee Benefits	-	16,115	17,224	17,300	17,300	22,272	4,972	29%
	Total Personnel	**-**	**48,038**	**46,400**	**47,300**	**47,300**	**66,148**	**18,848**	**40%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	97	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	385,330	380,256	408,108	408,108	333,852	(74,256)	(18%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**385,427**	**380,256**	**408,108**	**408,108**	**333,852**	**(74,256)**	**(18%)**
Total Expenditures		**-**	**433,465**	**426,656**	**455,408**	**455,408**	**400,000**	**(55,408)**	**(12%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

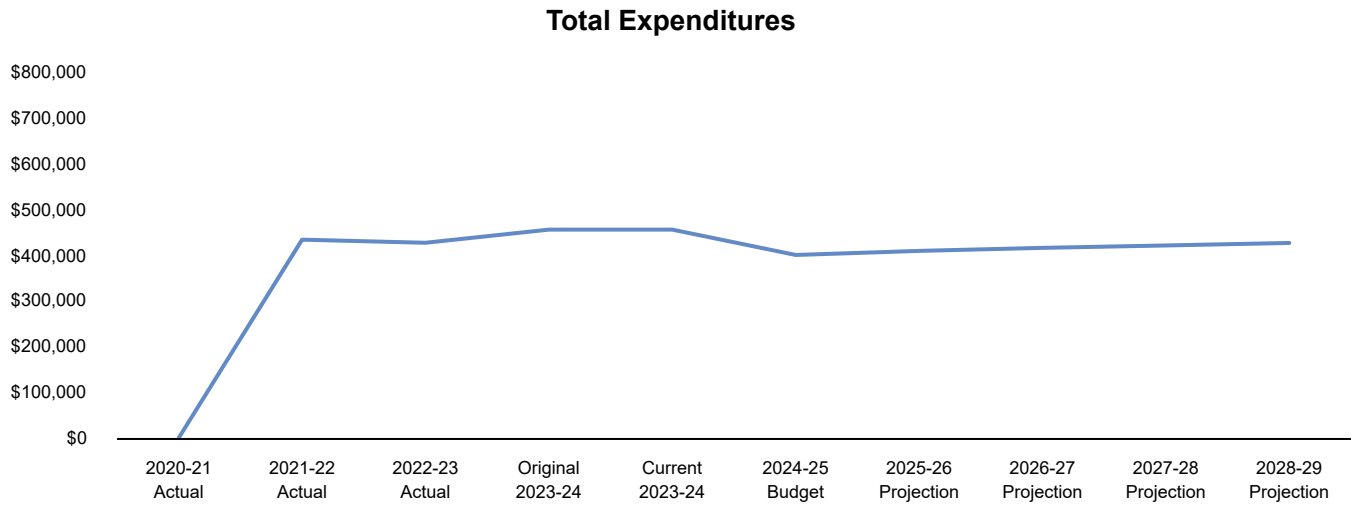
	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	0.37	0.37	0.15	0.15	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	0.58	0.58	0.65	0.65	-	-%
Total Certificated	**-**	**-**	**0.95**	**0.95**	**0.80**	**0.80**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	0.37	0.37	0.15	0.15	-	-%
Supervisor	-	0.38	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	0.30	0.58	0.58	0.65	0.65	-	-%
Total Non-Certificated	**-**	**0.68**	**0.95**	**0.95**	**0.80**	**0.80**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**0.68**	**1.90**	**1.90**	**1.60**	**1.60**	**-**	**-%**

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: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	400,000	408,913	415,550	420,792	426,287
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**400,000**	**408,913**	**415,550**	**420,792**	**426,287**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**400,000**	**408,913**	**415,550**	**420,792**	**426,287**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-certificated Salaries	43,876	46,552	48,602	50,109	51,663
360	Employee Benefits	22,272	24,138	25,409	26,517	27,722
	Total Personnel	**66,148**	**70,690**	**74,011**	**76,626**	**79,385**
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	333,852	338,223	341,539	344,166	346,902
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**333,852**	**338,223**	**341,539**	**344,166**	**346,902**
	Total Expenditures	**400,000**	**408,913**	**415,550**	**420,792**	**426,287**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



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: 254 NSLP Equipment **Location: 513 Food Service** **Date: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	11,248	5,575	102,298	21,525	21,525	30,000	8,475	39%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**11,248**	**5,575**	**102,298**	**21,525**	**21,525**	**30,000**	**8,475**	**39%**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**11,248**	**5,575**	**102,298**	**21,525**	**21,525**	**30,000**	**8,475**	**39%**
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	11,248	-	-	-	-	-	-	-%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	5,575	102,298	21,525	21,525	30,000	8,475	39%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**11,248**	**5,575**	**102,298**	**21,525**	**21,525**	**30,000**	**8,475**	**39%**
Total Expenditures		**11,248**	**5,575**	**102,298**	**21,525**	**21,525**	**30,000**	**8,475**	**39%**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

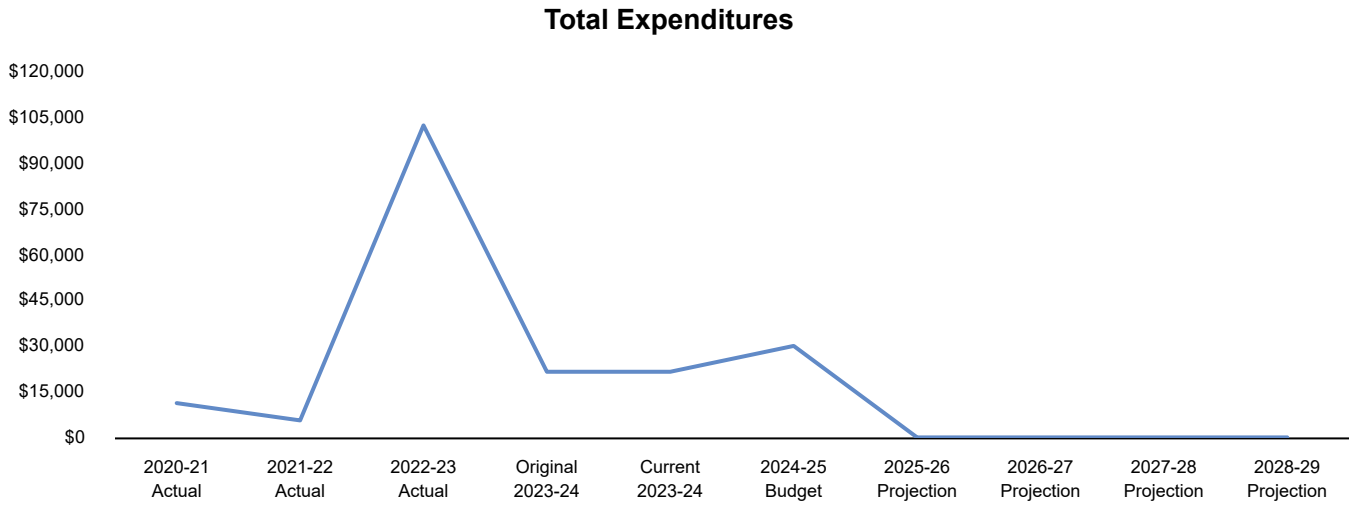
	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
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 food service operations of locally grown fruits and vegetables to students that would not normally be receive through the National School Lunch Program.

Fund: 254 NSLP Equipment **Location: 513 Food Service** **Date: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	30,000	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**30,000**	**-**	**-**	**-**	**-**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**30,000**	**-**	**-**	**-**	**-**
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	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	30,000	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**30,000**	**-**	**-**	**-**	**-**
	Total Expenditures	**30,000**	**-**	**-**	**-**	**-**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



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: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	33,106	20,136	1,061,347	1,323,232	1,067,207	1,546,194	478,987	45%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	84,618	84,485	133,708	31,100	76,252	43,789	(32,463)	(43%)
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	8,344,071	11,141,531	6,466,139	6,511,263	7,246,720	6,946,277	(300,443)	(4%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**8,461,795**	**11,246,152**	**7,661,194**	**7,865,595**	**8,390,179**	**8,536,260**	**146,081**	**2%**
015	Budgeted Use Of Fund Balance	-	-	408,413	867,259	560,195	1,075,240	515,045	92%
Total Revenues		**8,461,795**	**11,246,152**	**8,069,607**	**8,732,854**	**8,950,374**	**9,611,500**	**661,126**	**7%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	2,639,160	2,625,996	2,655,230	2,808,291	3,075,499	3,580,583	505,084	16%
360	Employee Benefits	1,178,545	1,168,002	1,192,394	1,211,776	1,280,965	1,431,198	150,233	12%
	Total Personnel	**3,817,705**	**3,793,998**	**3,847,624**	**4,020,067**	**4,356,464**	**5,011,781**	**655,317**	**15%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	750	-	3,740	1,100	1,100	4,000	2,900	264%
420	Staff Travel	1,444	3,614	9,145	4,350	13,548	16,000	2,452	18%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	16,687	11,592	17,245	20,778	16,032	19,392	3,360	21%
435	Energy	230,321	230,539	237,493	315,740	315,740	246,276	(69,464)	(22%)
440	Purchased Services	52,936	56,832	77,884	71,021	149,301	102,916	(46,385)	(31%)
445	Insurance & Bond Premiums	33,951	34,093	39,296	47,531	47,531	59,414	11,883	25%
450	Supplies & Materials	2,983,734	3,804,570	3,592,147	3,672,113	3,412,224	3,697,999	285,775	8%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	10	139,446	4,291	26,000	28,350	3,000	(25,350)	(89%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	23,090	51,981	240,742	554,154	610,084	450,722	(159,362)	(26%)
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**3,342,923**	**4,332,667**	**4,221,983**	**4,712,787**	**4,593,910**	**4,599,719**	**5,809**	**0%**
250	Transfer From Other Funds	(147,052)	(138,919)	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**7,013,576**	**7,987,746**	**8,069,607**	**8,732,854**	**8,950,374**	**9,611,500**	**661,126**	**7%**
FUND TOTAL		**$ 1,448,219**	**$ 3,258,406**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

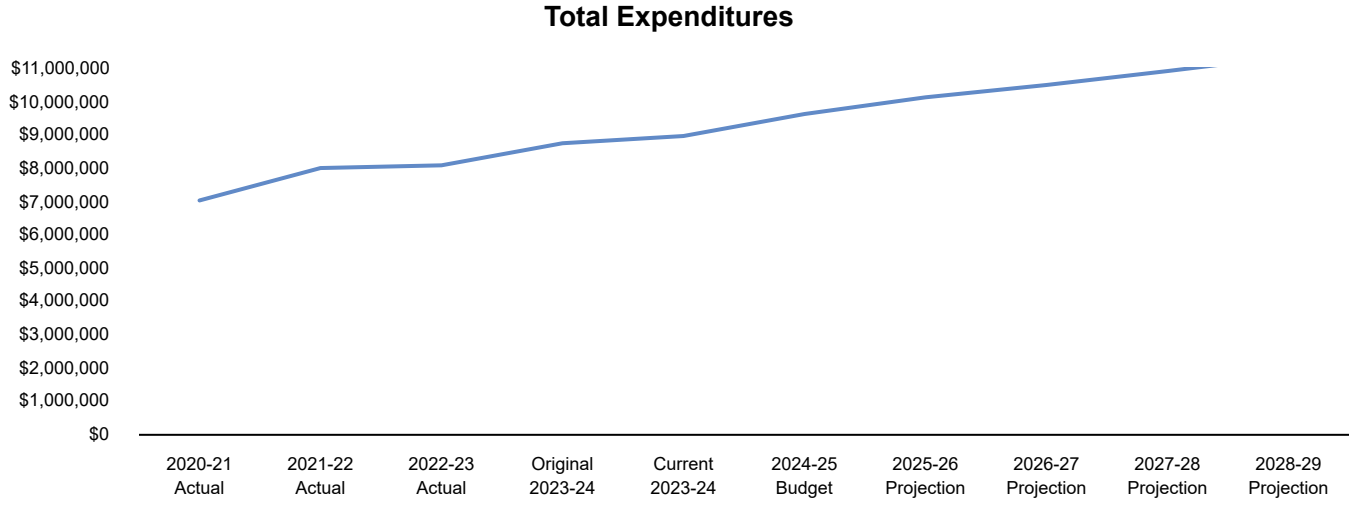
	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	0.85	0.85	-	-%
Supervisor	4.00	4.00	3.00	3.00	3.50	3.50	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	73.06	68.56	62.06	57.13	58.81	58.81	-	-%
Custodial Staff	-	-	-	-	0.75	0.75	-	-%
Specialist - Department	-	-	21.86	21.86	23.60	23.60	-	-%
Total Non-Certificated	**77.06**	**72.56**	**86.92**	**81.99**	**87.51**	**87.51**	**-**	**-%**
STAFFING FTE TOTALS	**77.06**	**72.56**	**86.92**	**81.99**	**87.51**	**87.51**	**-**	**-%**

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: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	1,546,194	1,577,188	1,608,660	1,640,833	1,673,650
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	43,789	121,745	121,745	121,745	121,745
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	6,946,277	7,501,979	8,102,137	8,750,308	9,450,333
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**8,536,260**	**9,200,912**	**9,832,542**	**10,512,886**	**11,245,728**
015	Budgeted Use Of Fund Balance	1,075,240	912,370	651,455	389,872	95,153
	Total Revenues	**9,611,500**	**10,113,282**	**10,483,997**	**10,902,758**	**11,340,881**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-certificated Salaries	3,580,583	3,791,680	3,924,298	4,045,951	4,171,376
360	Employee Benefits	1,431,198	1,527,699	1,557,704	1,636,315	1,719,591
	Total Personnel	**5,011,781**	**5,319,379**	**5,482,002**	**5,682,266**	**5,890,967**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	4,000	-	-	-	-
420	Staff Travel	16,000	16,000	16,000	16,000	16,000
425	Student Travel	-	-	-	-	-
430	Utilities	19,392	20,362	21,380	22,449	23,571
435	Energy	246,276	258,590	271,519	285,095	299,350
440	Purchased Services	102,916	102,916	102,916	102,916	102,916
445	Insurance & Bond Premiums	59,414	59,414	59,414	59,414	59,414
450	Supplies & Materials	3,697,999	3,882,899	4,077,044	4,280,896	4,494,941
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	3,000	3,000	3,000	3,000	3,000
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	450,722	450,722	450,722	450,722	450,722
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**4,599,719**	**4,793,903**	**5,001,995**	**5,220,492**	**5,449,914**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**9,611,500**	**10,113,282**	**10,483,997**	**10,902,758**	**11,340,881**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



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: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	37,034	18,535	21,309	38,964	60,055	60,055	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**37,034**	**18,535**	**21,309**	**38,964**	**60,055**	**60,055**	**-**	**-%**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**37,034**	**18,535**	**21,309**	**38,964**	**60,055**	**60,055**	**-**	**-%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ 17,103	$ -	$ (17,103)	(100%)
320	Non-certificated Salaries	8,623	7,424	9,287	10,712	23,109	15,325	(7,784)	(34%)
360	Employee Benefits	9,748	7,125	7,911	6,148	13,626	10,962	(2,664)	(20%)
	Total Personnel	**18,371**	**14,549**	**17,198**	**16,860**	**53,838**	**26,287**	**(27,551)**	**(51%)**
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	3,040	20,049	3,048	30,027	26,979	885%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	1,784	1,084	1,071	2,056	3,169	3,741	572	18%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**18,663**	**3,986**	**4,111**	**22,105**	**6,217**	**33,768**	**27,551**	**443%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
		-	-	-	-	-	-	-	-%
Total Expenditures		**37,034**	**18,535**	**21,309**	**38,965**	**60,055**	**60,055**	**-**	**-%**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

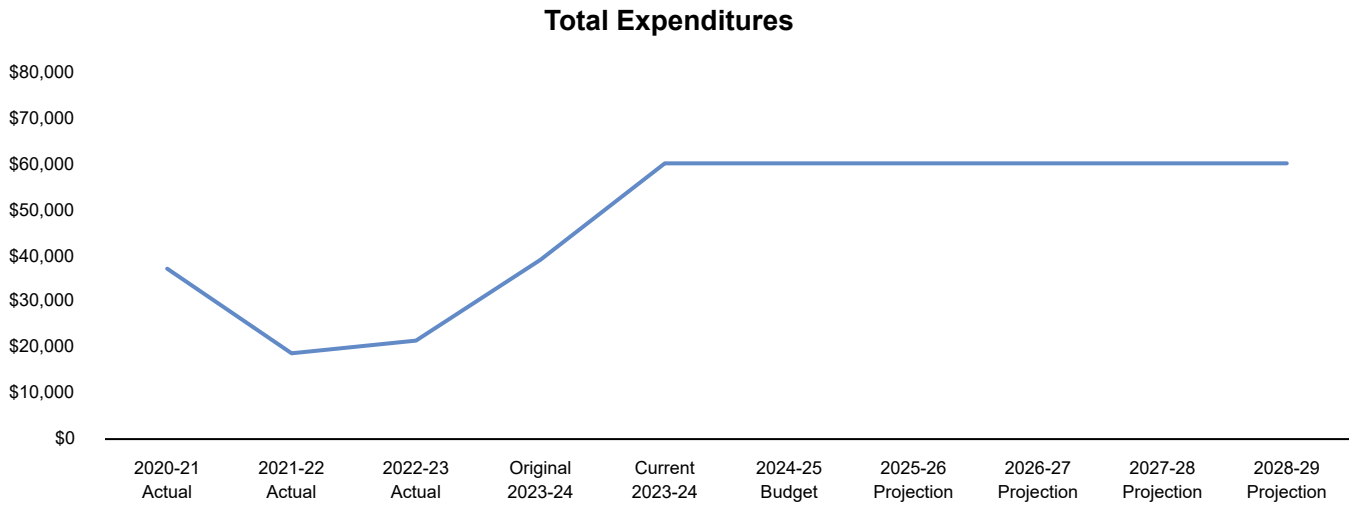
	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	0.28	0.22	-	-	0.19	0.19	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**0.28**	**0.22**	**-**	**-**	**0.19**	**0.19**	**-**	**-%**
STAFFING FTE TOTALS	**0.28**	**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: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	60,055	60,055	60,055	60,055	60,055
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**60,055**	**60,055**	**60,055**	**60,055**	**60,055**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**60,055**	**60,055**	**60,055**	**60,055**	**60,055**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-certificated Salaries	15,325	16,259	17,251	17,786	18,337
360	Employee Benefits	10,962	11,662	12,440	13,107	13,814
	Total Personnel	**26,287**	**27,921**	**29,691**	**30,893**	**32,151**
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	30,027	28,393	26,623	25,421	24,163
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	3,741	3,741	3,741	3,741	3,741
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**33,768**	**32,134**	**30,364**	**29,162**	**27,904**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
		-	-	-	-	-
	Total Expenditures	**60,055**	**60,055**	**60,055**	**60,055**	**60,055**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: 2024-25 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: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	43,787	27,161	36,191	94,779	93,172	104,705	11,533	12%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**43,787**	**27,161**	**36,191**	**94,779**	**93,172**	**104,705**	**11,533**	**12%**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**43,787**	**27,161**	**36,191**	**94,779**	**93,172**	**104,705**	**11,533**	**12%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ -	$ -	$ 12,793	$ 13,177	$ -	$ (13,177)	(100%)
320	Non-certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	-	-	-	2,117	2,181	-	(2,181)	(100%)
	Total Personnel	**-**	**-**	**-**	**14,910**	**15,358**	**-**	**(15,358)**	**(100%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	-	-	4,900	1,575	1,575	-	-%
420	Staff Travel	2,069	2,179	-	-	-	-	-	-%
425	Student Travel	3,525	60	1,836	4,000	4,000	7,000	3,000	75%
430	Utilities	1,357	728	-	-	2,200	2,200	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	1,677	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	33,049	22,014	32,213	65,106	62,624	85,289	22,665	36%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	592	323	700	2,500	2,500	-	-%
495	Indirect Cost	2,109	1,588	1,818	5,163	4,916	6,141	1,225	25%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**43,786**	**27,161**	**36,190**	**79,869**	**77,815**	**104,705**	**26,890**	**35%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
		-	-	-	-	-	-	-	-%
Total Expenditures		**43,786**	**27,161**	**36,190**	**94,779**	**93,173**	**104,705**	**11,532**	**12%**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

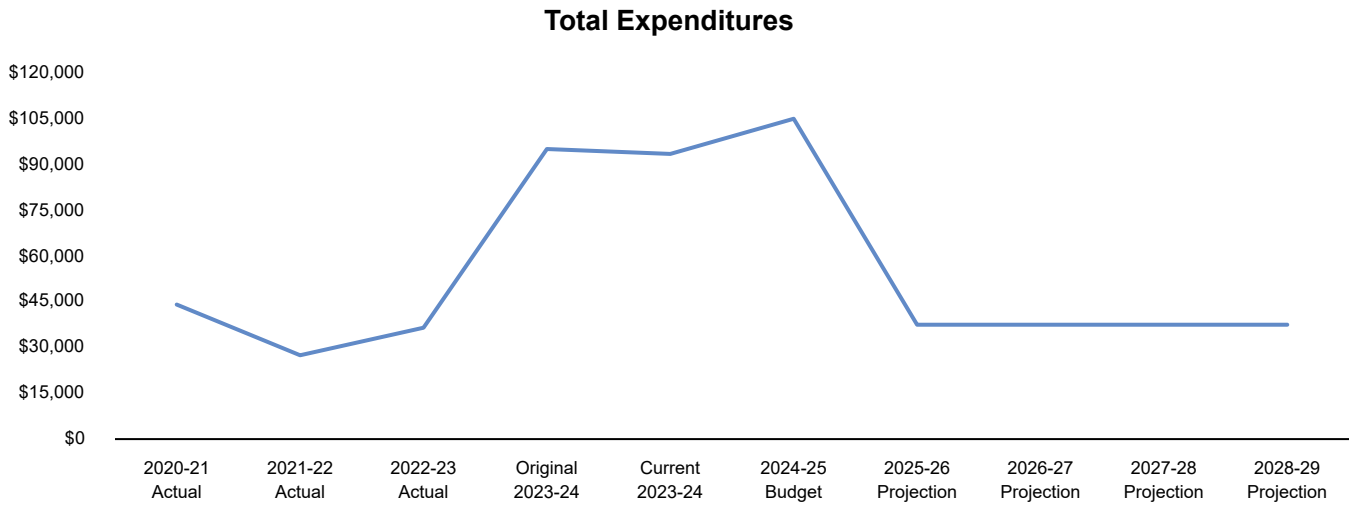
	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
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: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	104,705	37,174	37,174	37,174	37,174
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**104,705**	**37,174**	**37,174**	**37,174**	**37,174**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**104,705**	**37,174**	**37,174**	**37,174**	**37,174**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-certificated Salaries	-	-	-	-	-
360	Employee Benefits	-	-	-	-	-
	Total Personnel	**-**	**-**	**-**	**-**	**-**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	1,575	3,238	3,238	3,238	3,238
420	Staff Travel	-	-	-	-	-
425	Student Travel	7,000	3,000	3,000	3,000	3,000
430	Utilities	2,200	2,090	2,090	2,090	2,090
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	85,289	27,508	27,508	27,508	27,508
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	2,500	1,338	1,338	1,338	1,338
495	Indirect Cost	6,141	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**104,705**	**37,174**	**37,174**	**37,174**	**37,174**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
		-	-	-	-	-
	Total Expenditures	**104,705**	**37,174**	**37,174**	**37,174**	**37,174**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: 2024-25 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: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	71,888	61,700	59,856	69,900	69,900	78,000	8,100	12%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**71,888**	**61,700**	**59,856**	**69,900**	**69,900**	**78,000**	**8,100**	**12%**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**71,888**	**61,700**	**59,856**	**69,900**	**69,900**	**78,000**	**8,100**	**12%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ 390	$ -	$ 2,790	$ 3,522	$ -	$ (3,522)	(100%)
320	Non-certificated Salaries	-	9,282	11,877	9,259	10,370	12,194	1,824	18%
360	Employee Benefits	-	12,215	13,289	10,975	12,063	13,502	1,439	12%
	Total Personnel	**-**	**21,887**	**25,166**	**23,024**	**25,955**	**25,696**	**(259)**	**(1%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	5,097	9,435	4,485	2,000	3,133	7,300	4,167	133%
420	Staff Travel	-	-	447	750	750	650	(100)	(13%)
425	Student Travel	523	328	2,553	9,000	5,000	4,600	(400)	(8%)
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	2,082	-	1,050	500	-	1,000	1,000	(100%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	57,724	26,302	22,896	30,120	28,300	36,554	8,254	29%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	3,000	140	250	820	3,075	2,200	(875)	(28%)
495	Indirect Cost	3,462	3,608	3,007	3,687	3,687	-	(3,687)	(100%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**71,888**	**39,813**	**34,688**	**46,877**	**43,945**	**52,304**	**8,359**	**19%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
		-	-	-	-	-	-	-	-%
Total Expenditures		**71,888**	**61,700**	**59,854**	**69,901**	**69,900**	**78,000**	**8,100**	**12%**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

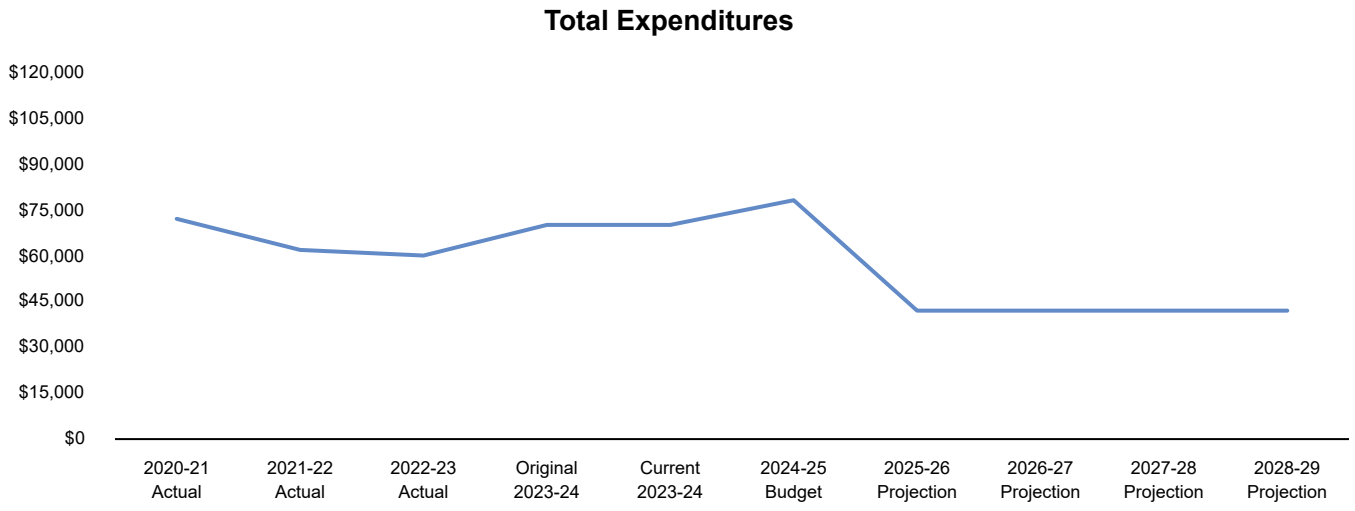
	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	0.38	0.38	-	-	0.60	0.30	(0.30)	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**0.38**	**0.38**	**-**	**-**	**0.60**	**0.30**	**(0.30)**	**-%**
STAFFING FTE TOTALS	**0.38**	**0.38**	**-**	**-**	**0.60**	**0.30**	**(0.30)**	**-%**

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: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	78,000	41,789	41,789	41,789	41,789
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	-	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**78,000**	**41,789**	**41,789**	**41,789**	**41,789**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**78,000**	**41,789**	**41,789**	**41,789**	**41,789**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-certificated Salaries	12,194	-	-	-	-
360	Employee Benefits	13,502	-	-	-	-
	Total Personnel	**25,696**	**-**	**-**	**-**	**-**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	7,300	6,732	6,732	6,732	6,732
420	Staff Travel	650	599	599	599	599
425	Student Travel	4,600	4,326	4,326	4,326	4,326
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	1,000	1,025	1,025	1,025	1,025
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	36,554	27,069	27,069	27,069	27,069
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	2,200	2,038	2,038	2,038	2,038
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**52,304**	**41,789**	**41,789**	**41,789**	**41,789**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
		-	-	-	-	-
	Total Expenditures	**78,000**	**41,789**	**41,789**	**41,789**	**41,789**
FUND TOTAL		$ -	$ -	$ -	$ -	$ -



METHODOLOGY: 2024-25 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: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	538,354	467,731	526,516	611,017	611,017	498,667	(112,350)	(18%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**538,354**	**467,731**	**526,516**	**611,017**	**611,017**	**498,667**	**(112,350)**	**(18%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**538,354**	**467,731**	**526,516**	**611,017**	**611,017**	**498,667**	**(112,350)**	**(18%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 238,108	$ 107,337	$ 100,623	$ 25,000	$ 71,707	$ -	$ (71,707)	(100%)
320	Non-certificated Salaries	92,148	58,310	69,669	51,078	34,537	-	(34,537)	(100%)
360	Employee Benefits	36,462	34,910	44,333	39,280	12,505	-	(12,505)	(100%)
	Total Personnel	**366,718**	**200,557**	**214,625**	**115,358**	**118,749**	**-**	**(118,749)**	**(100%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	107,701	138,806	220,600	103,445	342,445	325,335	(17,110)	(5%)
420	Staff Travel	-	44,493	13,675	8,000	57,510	58,000	490	1%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	3,893	3,768	300	-	-	2,100	2,100	(100%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	34,114	44,256	28,356	318,181	31,790	87,232	55,442	174%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	8,503	22,506	32,000	26,490	26,000	(490)	(2%)
495	Indirect Cost	25,929	27,348	26,453	34,034	34,034	-	(34,034)	(100%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**171,637**	**267,174**	**311,890**	**495,660**	**492,269**	**498,667**	**6,398**	**1%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**538,355**	**467,731**	**526,515**	**611,018**	**611,018**	**498,667**	**(112,351)**	**(18%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**1**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

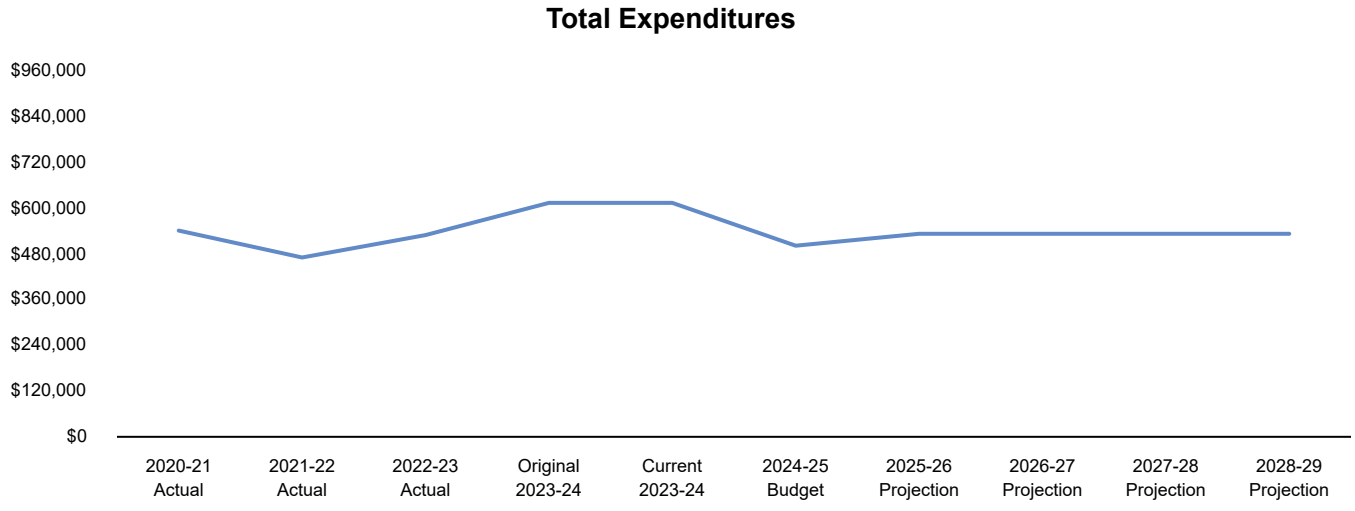
	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	0.38	-	(0.38)	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**0.38**	**-**	**(0.38)**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	0.90	0.90	1.20	0.95	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**0.90**	**0.90**	**1.20**	**0.95**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**0.90**	**0.90**	**1.20**	**0.95**	**0.38**	**-**	**(0.38)**	**-%**

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

Fund: 264 Title IIA **Location: 502 Federal Programs** **Date: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	498,667	529,917	529,917	529,917	529,917
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**498,667**	**529,917**	**529,917**	**529,917**	**529,917**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**498,667**	**529,917**	**529,917**	**529,917**	**529,917**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-certificated Salaries	-	-	-	-	-
360	Employee Benefits	-	-	-	-	-
	Total Personnel	**-**	**-**	**-**	**-**	**-**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	325,335	371,617	371,617	371,617	371,617
420	Staff Travel	58,000	36,505	36,505	36,505	36,505
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	2,100	1,995	1,995	1,995	1,995
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	87,232	91,787	91,787	91,787	91,787
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	26,000	28,013	28,013	28,013	28,013
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**498,667**	**529,917**	**529,917**	**529,917**	**529,917**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**498,667**	**529,917**	**529,917**	**529,917**	**529,917**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



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 discretionary line items.

Fund: 266 Carl Perkins **Location: 505 Career & Technical Education** **Date: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	491,911	769,918	605,029	638,110	748,937	748,937	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**491,911**	**769,918**	**605,029**	**638,110**	**748,937**	**748,937**	**-**	**-%**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**491,911**	**769,918**	**605,029**	**638,110**	**748,937**	**748,937**	**-**	**-%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 177,107	$ 189,689	$ 213,314	$ 211,328	$ 211,328	$ 178,394	$ (32,934)	(16%)
320	Non-certificated Salaries	-	1,106	5,834	6,500	6,500	-	(6,500)	(100%)
360	Employee Benefits	61,414	58,157	58,374	62,611	62,611	56,750	(5,861)	(9%)
	Total Personnel	**238,521**	**248,952**	**277,522**	**280,439**	**280,439**	**235,144**	**(45,295)**	**(16%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	972	-	53,803	18,074	31,408	24,973	(6,435)	(20%)
420	Staff Travel	-	21,693	19,302	31,750	41,028	45,570	4,542	11%
425	Student Travel	-	2,273	1,650	4,500	14,300	11,000	(3,300)	(23%)
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	55,800	110,145	-	36,000	36,810	28,600	(8,210)	(22%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	143,978	234,730	201,123	241,533	251,167	349,530	98,363	39%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	500	500	-	500	6,860	2,260	(4,600)	(67%)
495	Indirect Cost	21,989	30,915	27,670	25,314	33,101	46,659	13,558	41%
510	Equipment Over $5,000	30,152	120,710	23,957	-	53,824	5,200	(48,624)	(90%)
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**253,391**	**520,966**	**327,505**	**357,671**	**468,498**	**513,792**	**45,294**	**10%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**491,912**	**769,918**	**605,027**	**638,110**	**748,937**	**748,936**	**(1)**	**(0%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**1**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

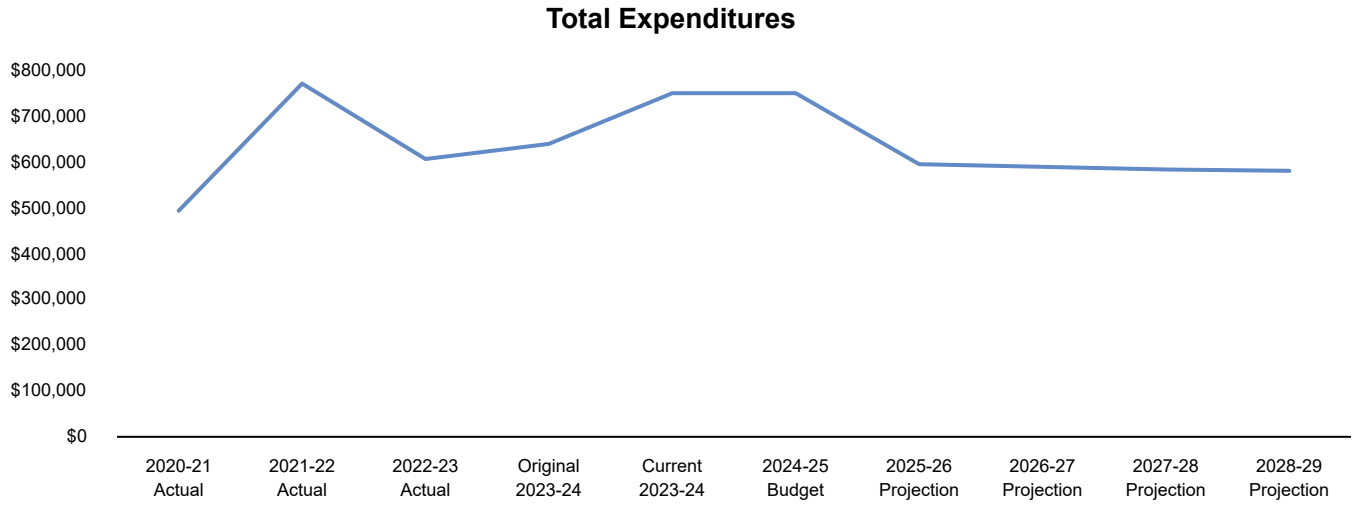
	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	1.25	1.75	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	1.74	1.74	1.74	1.74	-	-%
Total Certificated	**1.25**	**1.75**	**1.74**	**1.74**	**1.74**	**1.74**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	1.74	1.74	1.74	1.74	-	-%
Total Non-Certificated	**-**	**-**	**1.74**	**1.74**	**1.74**	**1.74**	**-**	**-%**
STAFFING FTE TOTALS	**1.25**	**1.75**	**3.48**	**3.48**	**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: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	748,937	593,728	587,936	582,143	579,247
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**748,937**	**593,728**	**587,936**	**582,143**	**579,247**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**748,937**	**593,728**	**587,936**	**582,143**	**579,247**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 178,394	$ 186,600	$ 195,185	$ 198,306	$ 201,480
320	Non-certificated Salaries	-	-	-	-	-
360	Employee Benefits	56,750	68,189	72,107	75,360	78,821
	Total Personnel	**235,144**	**254,789**	**267,292**	**273,666**	**280,301**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	24,973	24,973	24,973	24,973	24,973
420	Staff Travel	45,570	45,570	45,570	45,570	45,570
425	Student Travel	11,000	11,000	11,000	11,000	11,000
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	28,600	28,600	28,600	28,600	28,600
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	349,530	184,347	166,413	154,606	145,256
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	2,260	2,260	2,260	2,260	2,260
495	Indirect Cost	46,659	36,989	36,628	36,268	36,087
510	Equipment Over $5,000	5,200	5,200	5,200	5,200	5,200
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**513,792**	**338,939**	**320,644**	**308,477**	**298,946**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**748,936**	**593,728**	**587,936**	**582,143**	**579,247**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: Maintain a status quo budget with any additional staffing costs absorbed into other funds as allowable.

Fund: 270 Title III-A English Learners **Location: 502 Federal Programs** **Date: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	31,988	34,605	72,849	42,791	71,198	40,141	(31,057)	(44%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**31,988**	**34,605**	**72,849**	**42,791**	**71,198**	**40,141**	**(31,057)**	**(44%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**31,988**	**34,605**	**72,849**	**42,791**	**71,198**	**40,141**	**(31,057)**	**(44%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 3,414	$ 14,533	$ 12,664	$ 27,356	$ 21,644	$ -	$ (21,644)	(100%)
320	Non-certificated Salaries	300	-	-	-	-	-	-	-%
360	Employee Benefits	462	2,181	2,030	7,064	3,006	-	(3,006)	(100%)
	Total Personnel	**4,176**	**16,714**	**14,694**	**34,420**	**24,650**	**-**	**(24,650)**	**(100%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	675	6,000	10,059	1,000	1,500	1,500	-	-%
420	Staff Travel	-	-	-	600	2,500	2,500	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	25,596	9,868	44,436	4,388	38,791	36,141	(2,650)	(7%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	1,541	2,023	3,660	2,383	3,757	-	(3,757)	(100%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**27,812**	**17,891**	**58,155**	**8,371**	**46,548**	**40,141**	**(6,407)**	**(14%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**31,988**	**34,605**	**72,849**	**42,791**	**71,198**	**40,141**	**(31,057)**	**(44%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

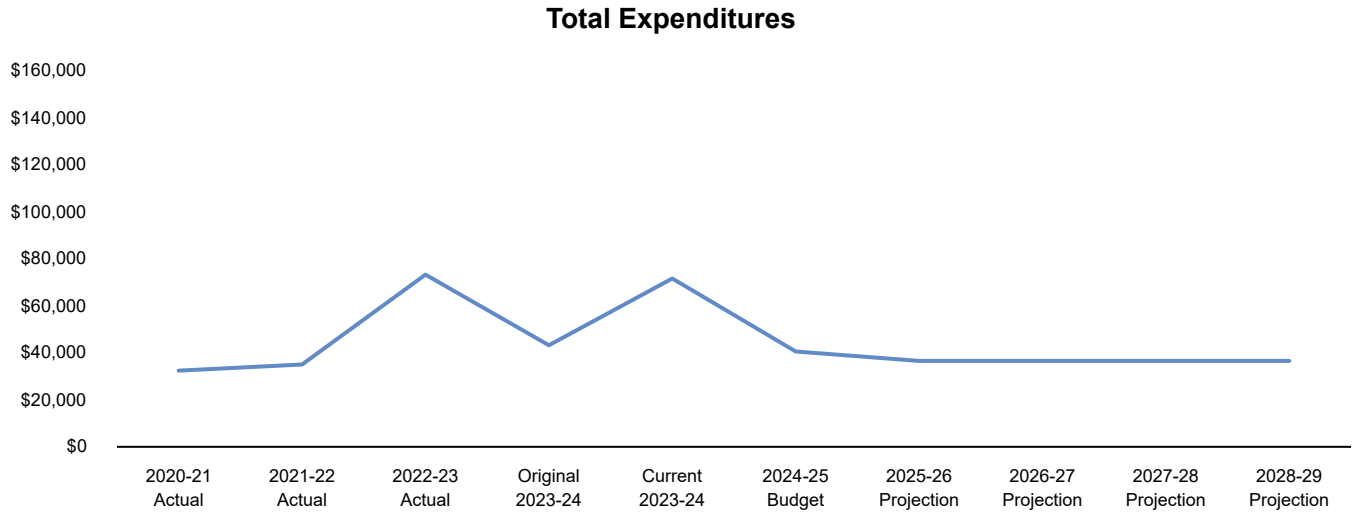
	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	0.10	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**0.10**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	0.10	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**0.10**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**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: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	40,141	36,125	36,125	36,125	36,125
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**40,141**	**36,125**	**36,125**	**36,125**	**36,125**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**40,141**	**36,125**	**36,125**	**36,125**	**36,125**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-certificated Salaries	-	-	-	-	-
360	Employee Benefits	-	-	-	-	-
	Total Personnel	**-**	**-**	**-**	**-**	**-**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	1,500	1,686	1,686	1,686	1,686
420	Staff Travel	2,500	2,500	2,500	2,500	2,500
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	36,141	31,939	31,939	31,939	31,939
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**40,141**	**36,125**	**36,125**	**36,125**	**36,125**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**40,141**	**36,125**	**36,125**	**36,125**	**36,125**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: Allocation reduced by 4% in FY 2025, and maintained as a status quo thereafter.

Fund: 271 Consolidated Administration **Location: 502 Federal Programs** **Date: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	1,795,854	1,793,699	1,826,192	1,913,447	2,013,968	2,005,945	(8,023)	(0%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**1,795,854**	**1,793,699**	**1,826,192**	**1,913,447**	**2,013,968**	**2,005,945**	**(8,023)**	**(0%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**1,795,854**	**1,793,699**	**1,826,192**	**1,913,447**	**2,013,968**	**2,005,945**	**(8,023)**	**(0%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 947,942	$ 983,505	$ 1,012,153	$ 1,011,643	$ 1,136,488	$ 1,059,953	$ (76,535)	(7%)
320	Non-certificated Salaries	216,016	201,262	206,510	216,805	209,821	191,491	(18,330)	(9%)
360	Employee Benefits	490,477	466,788	488,442	540,944	518,135	444,090	(74,045)	(14%)
	Total Personnel	**1,654,435**	**1,651,555**	**1,707,105**	**1,769,392**	**1,864,444**	**1,695,534**	**(168,910)**	**(9%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	5,050	3,135	7,351	10,900	11,000	11,000	-	-%
420	Staff Travel	1,551	5,807	14,514	16,200	18,050	18,200	150	1%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	500	500	500	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	1,600	1,600	1,600	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	48,324	28,325	5,470	13,900	12,116	161,470	149,354	1233%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	86,494	104,876	91,752	100,956	106,259	117,641	11,382	11%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**141,419**	**142,143**	**119,087**	**144,056**	**149,525**	**310,411**	**160,886**	**108%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**1,795,854**	**1,793,698**	**1,826,192**	**1,913,448**	**2,013,969**	**2,005,945**	**(8,024)**	**(0%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**1**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

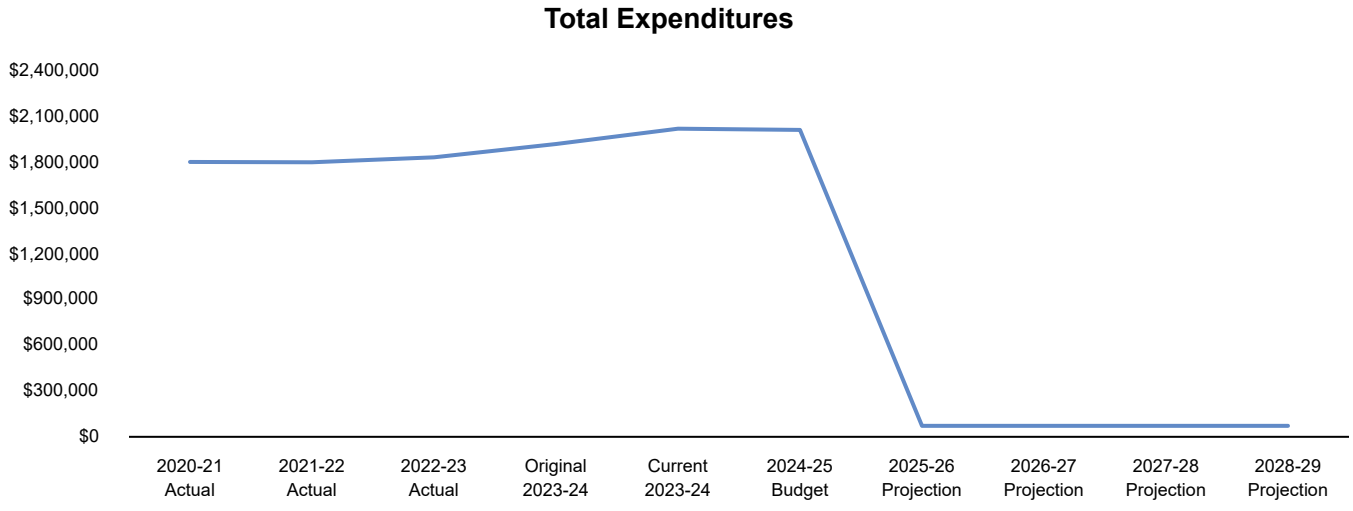
	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	3.00	3.00	4.15	2.60	3.45	3.50	0.05	1%
Administrator	0.50	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	6.51	6.01	5.01	4.75	5.55	5.75	0.20	4%
Total Certificated	**10.01**	**9.01**	**9.16**	**7.35**	**9.00**	**9.25**	**0.25**	**3%**
NON-CERTIFICATED FTE								
Director	-	-	4.15	2.60	3.45	3.50	0.05	1%
Supervisor	-	1.00	2.00	1.50	1.00	1.00	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	2.25	2.75	2.25	2.25	1.59	1.59	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	5.01	4.75	5.55	5.75	0.20	4%
Total Non-Certificated	**2.25**	**3.75**	**13.41**	**11.10**	**11.59**	**11.84**	**0.25**	**2%**
STAFFING FTE TOTALS	**12.26**	**12.76**	**22.57**	**18.45**	**20.59**	**21.09**	**0.50**	**2%**

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

Fund: 271 Consolidated Administration **Location: 502 Federal Programs** **Date: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	2,005,945	65,436	65,436	65,436	65,436
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**2,005,945**	**65,436**	**65,436**	**65,436**	**65,436**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**2,005,945**	**65,436**	**65,436**	**65,436**	**65,436**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 1,059,953	$ -	$ -	$ -	$ -
320	Non-certificated Salaries	191,491	-	-	-	-
360	Employee Benefits	444,090	-	-	-	-
	Total Personnel	**1,695,534**	**-**	**-**	**-**	**-**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	11,000	8,700	8,700	8,700	8,700
420	Staff Travel	18,200	17,358	17,358	17,358	17,358
425	Student Travel	-	-	-	-	-
430	Utilities	500	375	375	375	375
435	Energy	-	-	-	-	-
440	Purchased Services	1,600	1,155	1,155	1,155	1,155
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	161,470	37,848	37,848	37,848	37,848
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	117,641	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**310,411**	**65,436**	**65,436**	**65,436**	**65,436**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**2,005,945**	**65,436**	**65,436**	**65,436**	**65,436**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



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: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	4,886,819	4,128,903	4,001,083	5,643,350	5,643,350	5,073,158	(570,192)	(10%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**4,886,819**	**4,128,903**	**4,001,083**	**5,643,350**	**5,643,350**	**5,073,158**	**(570,192)**	**(10%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**4,886,819**	**4,128,903**	**4,001,083**	**5,643,350**	**5,643,350**	**5,073,158**	**(570,192)**	**(10%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 1,459,141	$ 1,414,230	$ 1,329,827	$ 1,107,751	$ 1,456,938	$ 1,889,286	$ 432,348	30%
320	Non-certificated Salaries	726,368	768,337	906,802	1,075,843	1,119,721	1,029,754	(89,967)	(8%)
360	Employee Benefits	1,000,759	944,016	919,306	919,229	878,304	1,180,571	302,267	34%
	Total Personnel	**3,186,268**	**3,126,583**	**3,155,935**	**3,102,823**	**3,454,963**	**4,099,611**	**644,648**	**19%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	71,400	84,956	80,245	95,685	151,659	135,200	(16,459)	(11%)
420	Staff Travel	2,072	14,639	9,865	36,365	33,408	11,000	(22,408)	(67%)
425	Student Travel	4,702	9,338	19,370	54,525	58,647	-	(58,647)	(100%)
430	Utilities	4,959	393	1,200	4,700	3,153	10,000	6,847	217%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	16,592	10,956	1,007	2,054	12,047	-	(12,047)	(100%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	1,340,676	576,583	517,812	1,961,650	1,466,933	816,697	(650,236)	(44%)
480	Stipends & Tuition (student)	-	-	2,970	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	12,083	17,685	3,876	32,555	30,252	650	(29,602)	(98%)
495	Indirect Cost	234,721	238,534	200,454	314,335	369,651	-	(369,651)	(100%)
510	Equipment Over $5,000	13,346	49,235	8,349	38,657	62,637	-	(62,637)	(100%)
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**1,700,551**	**1,002,319**	**845,148**	**2,540,526**	**2,188,387**	**973,547**	**(1,214,840)**	**(56%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**4,886,819**	**4,128,902**	**4,001,083**	**5,643,349**	**5,643,350**	**5,073,158**	**(570,192)**	**(10%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

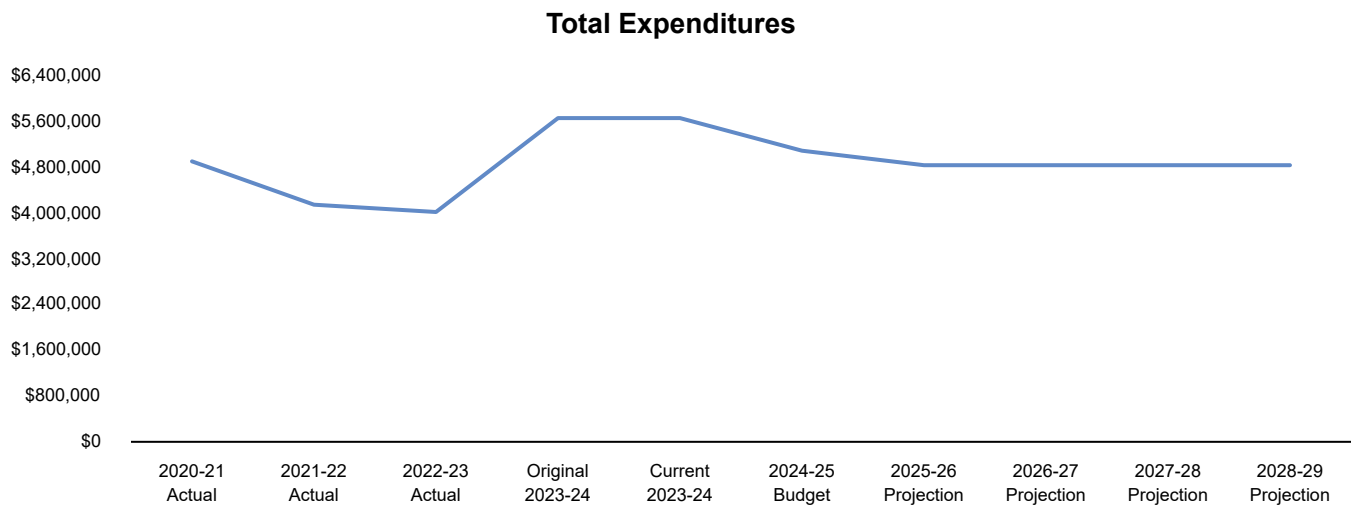
	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	1.00	-	-	-	-	-	-%
Classroom Teacher	11.42	10.49	7.17	7.50	9.55	6.83	(2.72)	(28%)
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	1.50	3.40	-	-	0.50	8.77	8.27	(100%)
Counselor	3.69	3.09	4.66	5.46	5.57	4.66	(0.91)	(16%)
Nurse	0.27	0.27	0.17	-	-	-	-	-%
Specialist - Department	1.82	0.25	0.25	0.64	0.25	0.25	-	-%
Total Certificated	**18.70**	**18.50**	**12.25**	**13.60**	**15.87**	**20.51**	**4.64**	**29%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	0.77	-	-	-	-	-%
Instructional Aide	20.61	22.49	-	-	37.22	26.12	(11.10)	(30%)
Support Staff	-	0.88	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	2.55	0.25	0.64	0.25	0.25	-	-%
Total Non-Certificated	**20.61**	**25.92**	**1.02**	**0.64**	**37.47**	**26.37**	**(11.10)**	**(30%)**
STAFFING FTE TOTALS	**39.31**	**44.42**	**13.27**	**14.24**	**53.34**	**46.88**	**(6.46)**	**(12%)**

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: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	5,073,158	4,819,500	4,819,500	4,819,500	4,819,500
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**5,073,158**	**4,819,500**	**4,819,500**	**4,819,500**	**4,819,500**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**5,073,158**	**4,819,500**	**4,819,500**	**4,819,500**	**4,819,500**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 1,889,286	$ 1,855,092	$ 1,855,092	$ 1,855,092	$ 1,855,092
320	Non-certificated Salaries	1,029,754	959,937	959,937	959,937	959,937
360	Employee Benefits	1,180,571	1,239,722	1,239,722	1,239,722	1,239,722
	Total Personnel	**4,099,611**	**4,054,751**	**4,054,751**	**4,054,751**	**4,054,751**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	135,200	100,929	100,929	100,929	100,929
420	Staff Travel	11,000	8,212	8,212	8,212	8,212
425	Student Travel	-	-	-	-	-
430	Utilities	10,000	7,465	7,465	7,465	7,465
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	816,697	647,658	647,658	647,658	647,658
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	650	485	485	485	485
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**973,547**	**764,749**	**764,749**	**764,749**	**764,749**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**5,073,158**	**4,819,500**	**4,819,500**	**4,819,500**	**4,819,500**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: Fund maintained at FY 2024 amounts.

Fund: 274 VI-B Grant Fund **Location: 503 Student Support Services** **Date: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	4,283,748	4,676,862	4,165,256	5,446,227	5,446,227	5,446,227	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**4,283,748**	**4,676,862**	**4,165,256**	**5,446,227**	**5,446,227**	**5,446,227**	**-**	**-%**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**4,283,748**	**4,676,862**	**4,165,256**	**5,446,227**	**5,446,227**	**5,446,227**	**-**	**-%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 698,583	$ 908,657	$ 965,201	$ 1,044,956	$ 1,044,956	$ 682,507	$ (362,449)	(35%)
320	Non-certificated Salaries	1,581,572	1,760,189	1,529,390	1,956,000	1,956,000	2,518,896	562,896	29%
360	Employee Benefits	1,335,404	1,637,072	1,460,073	2,127,922	1,536,618	1,937,470	400,852	26%
	Total Personnel	**3,615,559**	**4,305,918**	**3,954,664**	**5,128,878**	**4,537,574**	**5,138,873**	**601,299**	**13%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	12,485	-	-	-	591,303	307,354	(283,949)	(48%)
420	Staff Travel	1,320	1,320	1,320	30,000	30,000	-	(30,000)	(100%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	10,000	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	378,358	96,173	-	-	-	-	-	-%
480	Stipends & Tuition (student)	20,000	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	203,297	273,452	209,272	287,349	287,349	-	(287,349)	(100%)
510	Equipment Over $5,000	42,729	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**668,189**	**370,945**	**210,592**	**317,349**	**908,652**	**307,354**	**(601,298)**	**(66%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**4,283,748**	**4,676,863**	**4,165,256**	**5,446,227**	**5,446,226**	**5,446,227**	**1**	**0%**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**(1)**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

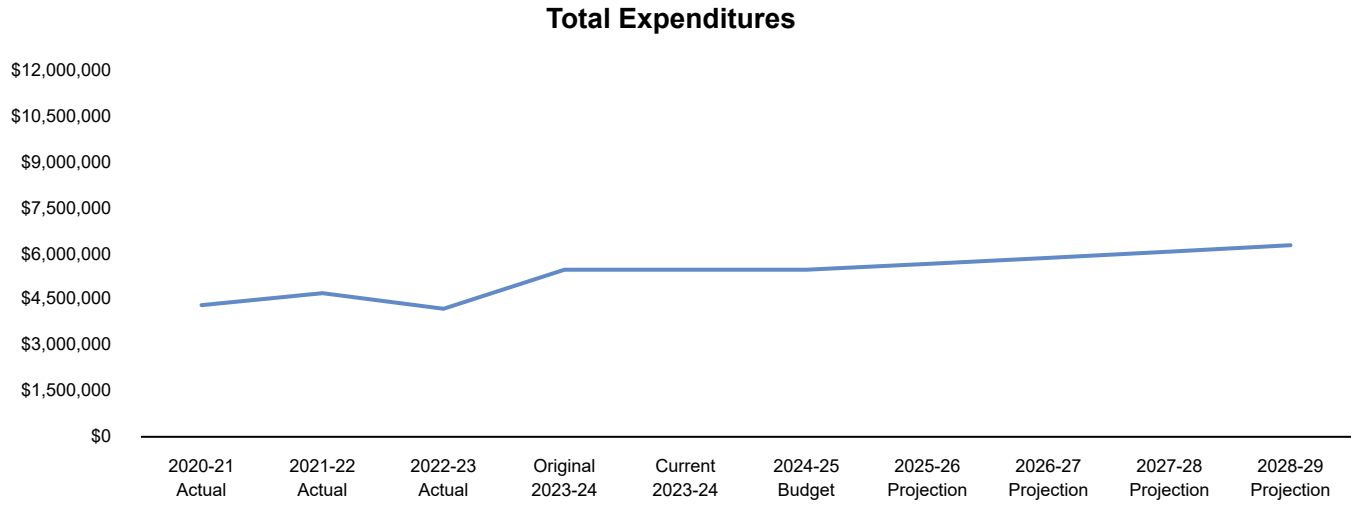
	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	2.00	2.00	2.00	2.00	1.00	1.00	-	-%
Administrator	2.40	1.40	1.30	1.30	1.30	0.30	(1.00)	(77%)
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	4.00	4.00	4.00	4.00	3.00	3.00	-	-%
Specialist - School	-	-	-	-	0.25	0.25	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	0.50	0.50	0.50	0.50	0.50	0.50	-	-%
Specialist - Department	1.00	1.00	5.35	5.35	3.85	3.85	-	-%
Total Certificated	**9.90**	**8.90**	**13.15**	**13.15**	**9.90**	**8.90**	**(1.00)**	**(10%)**
NON-CERTIFICATED FTE								
Director	-	-	2.00	2.00	1.00	1.00	-	-%
Supervisor	-	2.00	1.00	1.00	1.41	0.41	(1.00)	(71%)
Instructional Aide	33.13	38.00	-	-	52.34	52.34	-	-%
Support Staff	-	9.00	4.50	4.50	3.50	3.50	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	7.60	3.35	5.35	5.35	3.85	3.85	-	-%
Total Non-Certificated	**40.73**	**52.35**	**12.85**	**12.85**	**62.10**	**61.10**	**(1.00)**	**(2%)**
STAFFING FTE TOTALS	**50.63**	**61.25**	**26.00**	**26.00**	**72.00**	**70.00**	**(2.00)**	**(3%)**

Funds to support special education students with IEP's.

Fund: 274 VI-B Grant Fund **Location: 503 Student Support Services** **Date: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	5,446,227	5,636,845	5,834,135	6,038,329	6,249,671
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**5,446,227**	**5,636,845**	**5,834,135**	**6,038,329**	**6,249,671**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**5,446,227**	**5,636,845**	**5,834,135**	**6,038,329**	**6,249,671**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 682,507	$ 713,902	$ 730,350	$ 742,036	$ 753,929
320	Non-certificated Salaries	2,518,896	2,672,548	2,756,687	2,842,144	2,930,251
360	Employee Benefits	1,937,470	2,053,078	2,160,072	2,272,663	2,392,216
	Total Personnel	**5,138,873**	**5,439,528**	**5,647,109**	**5,856,843**	**6,076,396**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	307,354	197,317	187,026	181,486	173,275
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	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**307,354**	**197,317**	**187,026**	**181,486**	**173,275**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**5,446,227**	**5,636,845**	**5,834,135**	**6,038,329**	**6,249,671**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



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: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	581,909	472,839	494,866	489,297	513,189	489,297	(23,892)	(5%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**581,909**	**472,839**	**494,866**	**489,297**	**513,189**	**489,297**	**(23,892)**	**(5%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**581,909**	**472,839**	**494,866**	**489,297**	**513,189**	**489,297**	**(23,892)**	**(5%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 225,982	$ 172,192	$ 184,320	$ 166,099	$ 166,495	$ 59,944	$ (106,551)	(64%)
320	Non-certificated Salaries	51,227	63,478	69,751	73,547	80,891	83,433	2,542	3%
360	Employee Benefits	74,205	80,377	102,046	96,877	102,040	47,500	(54,540)	(53%)
	Total Personnel	**351,414**	**316,047**	**356,117**	**336,523**	**349,426**	**190,877**	**(158,549)**	**(45%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	104,326	58,260	74,808	64,509	64,889	65,000	111	0%
420	Staff Travel	-	440	4,238	7,266	7,721	7,960	239	3%
425	Student Travel	71,829	50,413	21,145	36,480	36,480	36,600	120	0%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	3	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	26,313	19,805	13,401	15,710	27,371	159,915	132,544	484%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	225	295	225	225	250	25	11%
495	Indirect Cost	28,026	27,646	24,863	28,585	27,076	28,695	1,619	6%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**230,494**	**156,792**	**138,750**	**152,775**	**163,762**	**298,420**	**134,658**	**82%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**581,908**	**472,839**	**494,867**	**489,298**	**513,188**	**489,297**	**(23,891)**	**(5%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**(1)**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

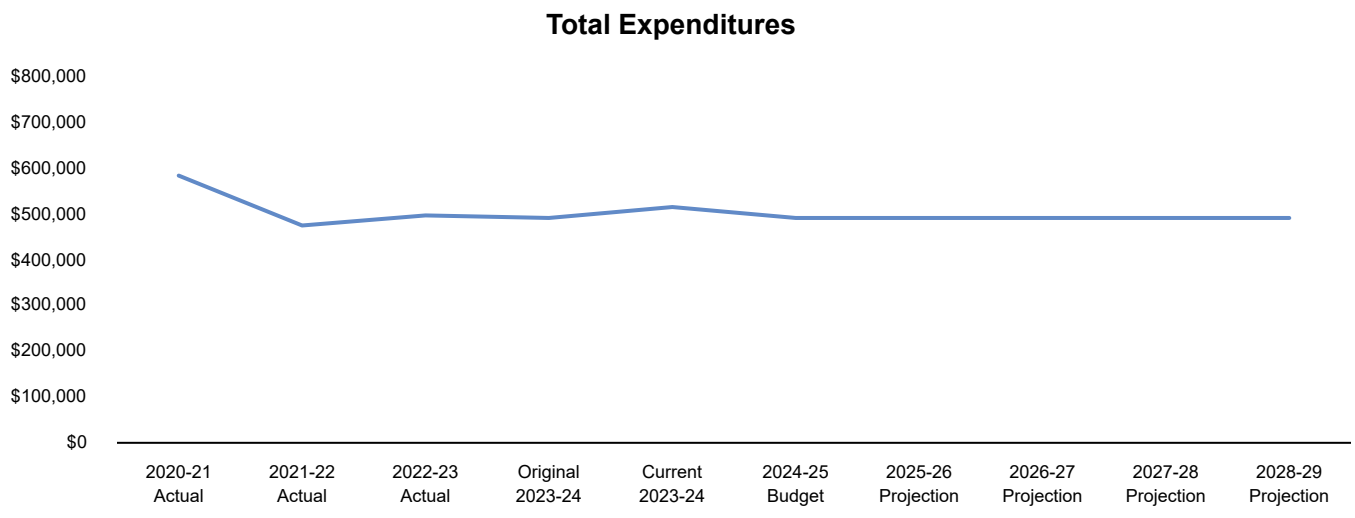
	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	0.50	0.50	0.50	0.50	0.50	0.50	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**0.50**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	1.63	1.63	1.63	1.63	1.63	1.63	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**1.63**	**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: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	489,297	489,297	489,297	489,297	489,297
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**489,297**	**489,297**	**489,297**	**489,297**	**489,297**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**489,297**	**489,297**	**489,297**	**489,297**	**489,297**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 59,944	$ 56,389	$ 56,389	$ 56,389	$ 56,389
320	Non-certificated Salaries	83,433	74,165	74,165	74,165	74,165
360	Employee Benefits	47,500	44,164	44,164	44,164	44,164
	Total Personnel	**190,877**	**174,718**	**174,718**	**174,718**	**174,718**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	65,000	74,098	74,098	74,098	74,098
420	Staff Travel	7,960	5,864	5,864	5,864	5,864
425	Student Travel	36,600	56,448	56,448	56,448	56,448
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	159,915	177,675	177,675	177,675	177,675
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	250	494	494	494	494
495	Indirect Cost	28,695	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**298,420**	**314,579**	**314,579**	**314,579**	**314,579**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**489,297**	**489,297**	**489,297**	**489,297**	**489,297**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: 2024-25 status quo for award. Updated FY25 indirect rate, increased certificated salaries 1%, non-certificated salaries 3%, and benefits 8%. For FY2025-29 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: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	2,703,781	2,633,170	2,552,158	3,036,225	3,224,143	3,422,066	197,923	6%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**2,704,531**	**2,633,170**	**2,552,158**	**3,036,225**	**3,224,143**	**3,422,066**	**197,923**	**6%**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**2,704,531**	**2,633,170**	**2,552,158**	**3,036,225**	**3,224,143**	**3,422,066**	**197,923**	**6%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 935,303	$ 1,195,670	$ 1,094,954	$ 973,446	$ 1,051,832	$ 636,356	$ (415,476)	(40%)
320	Non-certificated Salaries	341,897	265,447	345,241	741,541	752,039	808,017	55,978	7%
360	Employee Benefits	627,130	657,952	644,030	979,800	851,503	764,378	(87,125)	(10%)
	Total Personnel	**1,904,330**	**2,119,069**	**2,084,225**	**2,694,787**	**2,655,374**	**2,208,751**	**(446,623)**	**(17%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	190,519	66,380	19,076	26,000	42,258	42,300	42	0%
420	Staff Travel	679	1,250	1,703	500	838	900	62	7%
425	Student Travel	20,699	1,388	1,815	5,900	177,600	177,600	-	-%
430	Utilities	22,004	3,446	3,414	4,640	4,640	4,700	60	1%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	1,050	-	-	500	500	500	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	434,208	287,677	311,433	130,814	168,858	782,625	613,767	363%
480	Stipends & Tuition (student)	-	-	191	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	71	-	2,084	3,966	3,966	4,000	34	1%
495	Indirect Cost	130,222	153,959	128,216	169,118	170,110	200,691	30,581	18%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**799,452**	**514,100**	**467,932**	**341,438**	**568,770**	**1,213,316**	**644,546**	**113%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**2,703,782**	**2,633,169**	**2,552,157**	**3,036,225**	**3,224,144**	**3,422,067**	**197,923**	**6%**
FUND TOTAL		**$ 749**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

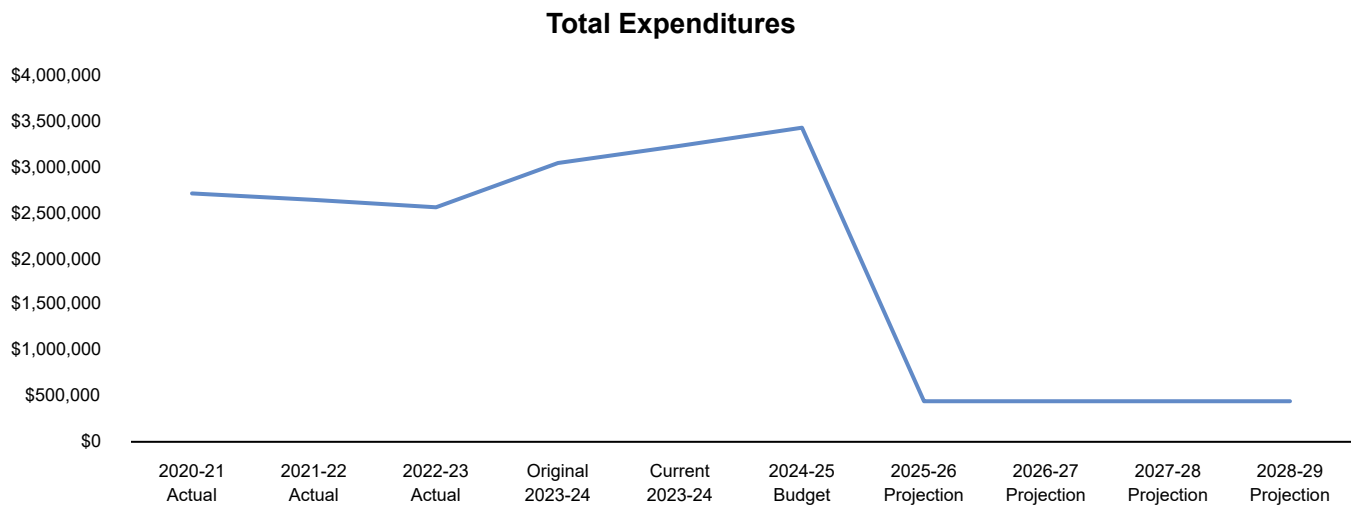
	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	5.45	7.65	7.00	7.50	9.85	5.50	(4.35)	(44%)
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	5.15	2.00	-	-	8.40	6.90	(1.50)	(18%)
Counselor	3.40	3.40	2.90	2.25	1.72	1.55	(0.17)	(10%)
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	0.12	2.40	1.75	1.35	0.88	1.03	0.15	(100%)
Total Certificated	**14.12**	**15.45**	**11.65**	**11.10**	**20.85**	**14.98**	**(5.87)**	**(28%)**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	0.12	7.55	0.80	0.80	-	-%
Instructional Aide	5.43	4.29	-	-	5.30	5.91	0.61	12%
Support Staff	1.75	3.50	1.00	1.00	1.60	1.60	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	0.10	1.75	1.35	0.88	1.03	0.15	(100%)
Total Non-Certificated	**7.18**	**7.89**	**2.87**	**9.90**	**8.58**	**9.34**	**0.76**	**9%**
STAFFING FTE TOTALS	**21.30**	**23.34**	**14.52**	**21.00**	**29.43**	**24.32**	**(5.11)**	**(17%)**

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: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	3,422,066	432,562	432,562	432,562	432,562
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**3,422,066**	**432,562**	**432,562**	**432,562**	**432,562**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**3,422,066**	**432,562**	**432,562**	**432,562**	**432,562**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 636,356	$ -	$ -	$ -	$ -
320	Non-certificated Salaries	808,017	-	-	-	-
360	Employee Benefits	764,378	-	-	-	-
	Total Personnel	**2,208,751**	**-**	**-**	**-**	**-**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	42,300	34,742	34,742	34,742	34,742
420	Staff Travel	900	746	746	746	746
425	Student Travel	177,600	120,062	120,062	120,062	120,062
430	Utilities	4,700	4,447	4,447	4,447	4,447
435	Energy	-	-	-	-	-
440	Purchased Services	500	500	500	500	500
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	782,625	268,363	268,363	268,363	268,363
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	4,000	3,702	3,702	3,702	3,702
495	Indirect Cost	200,691	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**1,213,316**	**432,562**	**432,562**	**432,562**	**432,562**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**3,422,067**	**432,562**	**432,562**	**432,562**	**432,562**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: 2024-25 status quo minus reallocation amount. Updated FY25 indirect rate, decreased salaries based on forecast, and decrease discretionary line items to balance budget. For FY2025-29 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: 291 Preschool VI-B Grant Fund **Location: 503 Student Support Services** **Date: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	172,897	37,334	67,890	167,674	423,061	455,551	32,490	8%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**172,897**	**37,334**	**67,890**	**167,674**	**423,061**	**455,551**	**32,490**	**8%**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**172,897**	**37,334**	**67,890**	**167,674**	**423,061**	**455,551**	**32,490**	**8%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ -	$ -	$ 9,393	$ 98,232	$ 108,390	$ 10,158	10%
320	Non-certificated Salaries	59,867	17,477	19,960	70,195	95,244	111,703	16,459	17%
360	Employee Benefits	62,572	12,953	32,234	52,348	115,843	135,520	19,677	17%
	Total Personnel	**122,439**	**30,430**	**52,194**	**131,936**	**309,319**	**355,613**	**46,294**	**15%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	821	4,000	793	-	(793)	(100%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	780	-	-	1,000	290	-	(290)	(100%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	41,351	4,720	11,463	21,892	90,338	77,617	(12,721)	(14%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	8,327	2,183	3,411	8,847	22,321	22,321	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**50,458**	**6,903**	**15,695**	**35,739**	**113,742**	**99,938**	**(13,804)**	**(12%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**172,897**	**37,333**	**67,889**	**167,675**	**423,061**	**455,551**	**32,490**	**8%**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

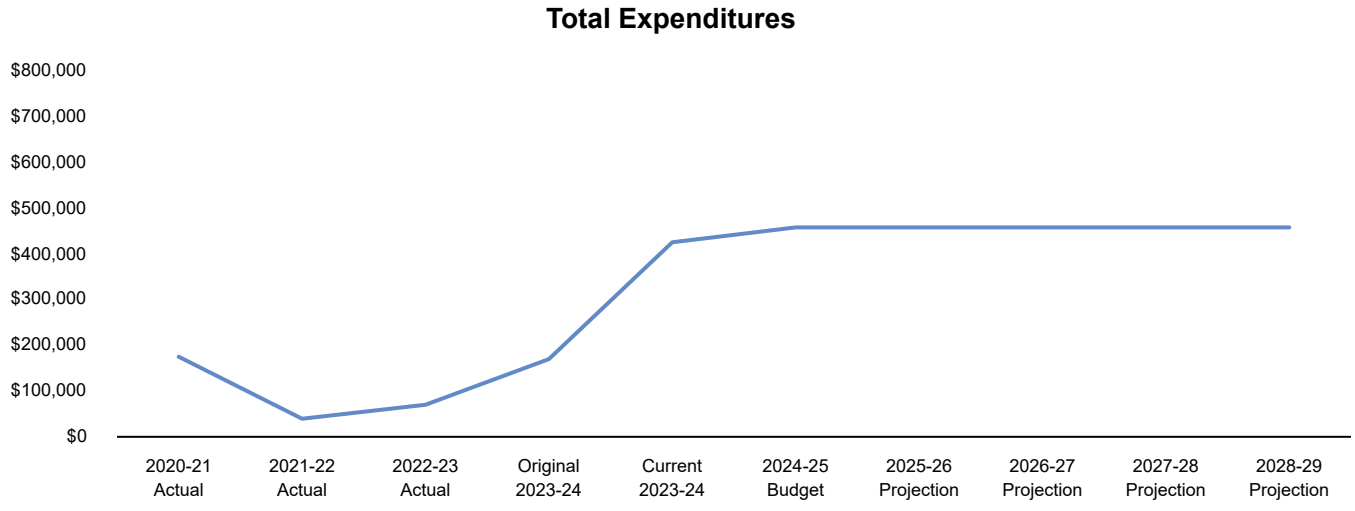
	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	1.00	1.00	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**1.00**	**1.00**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	0.88	0.88	-	-	1.31	1.31	-	-%
Support Staff	-	-	-	-	1.00	1.00	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	1.00	1.00	-	-%
Total Non-Certificated	**0.88**	**0.88**	**-**	**-**	**3.31**	**3.31**	**-**	**-%**
STAFFING FTE TOTALS	**0.88**	**0.88**	**-**	**-**	**4.31**	**4.31**	**-**	**-%**

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: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	455,551	455,551	455,551	455,551	455,551
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**455,551**	**455,551**	**455,551**	**455,551**	**455,551**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**455,551**	**455,551**	**455,551**	**455,551**	**455,551**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 108,390	$ 113,376	$ 115,190	$ 117,033	$ 118,906
320	Non-certificated Salaries	111,703	118,517	122,191	125,979	129,884
360	Employee Benefits	135,520	145,129	152,976	161,326	170,210
	Total Personnel	**355,613**	**377,022**	**390,357**	**404,338**	**419,000**
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	77,617	50,148	36,813	22,832	8,170
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	22,321	28,381	28,381	28,381	28,381
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**99,938**	**78,529**	**65,194**	**51,213**	**36,551**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**455,551**	**455,551**	**455,551**	**455,551**	**455,551**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: In FY2025-29 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: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	593,083	591,228	599,718	633,200	633,200	603,807	(29,393)	(5%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**593,083**	**591,228**	**599,718**	**633,200**	**633,200**	**603,807**	**(29,393)**	**(5%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**593,083**	**591,228**	**599,718**	**633,200**	**633,200**	**603,807**	**(29,393)**	**(5%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 11,503	$ 136,181	$ 169,414	$ 109,872	$ 46,798	$ 76,679	$ 29,881	64%
320	Non-certificated Salaries	50,173	25,644	5,776	77,251	77,251	65,952	(11,299)	(15%)
360	Employee Benefits	35,068	78,640	64,679	64,240	47,943	66,229	18,286	38%
	Total Personnel	**96,744**	**240,465**	**239,869**	**251,363**	**171,992**	**208,860**	**36,868**	**21%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	432,670	300,545	303,475	306,689	360,700	343,484	(17,216)	(5%)
420	Staff Travel	34	240	12,415	26,800	9,305	9,500	195	2%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	35,070	15,410	13,828	13,078	60,496	29,600	(30,896)	(51%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	28,565	34,569	30,131	35,269	30,707	12,363	(18,344)	(60%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**496,339**	**350,764**	**359,849**	**381,836**	**461,208**	**394,947**	**(66,261)**	**(14%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**593,083**	**591,229**	**599,718**	**633,199**	**633,200**	**603,807**	**(29,393)**	**(5%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

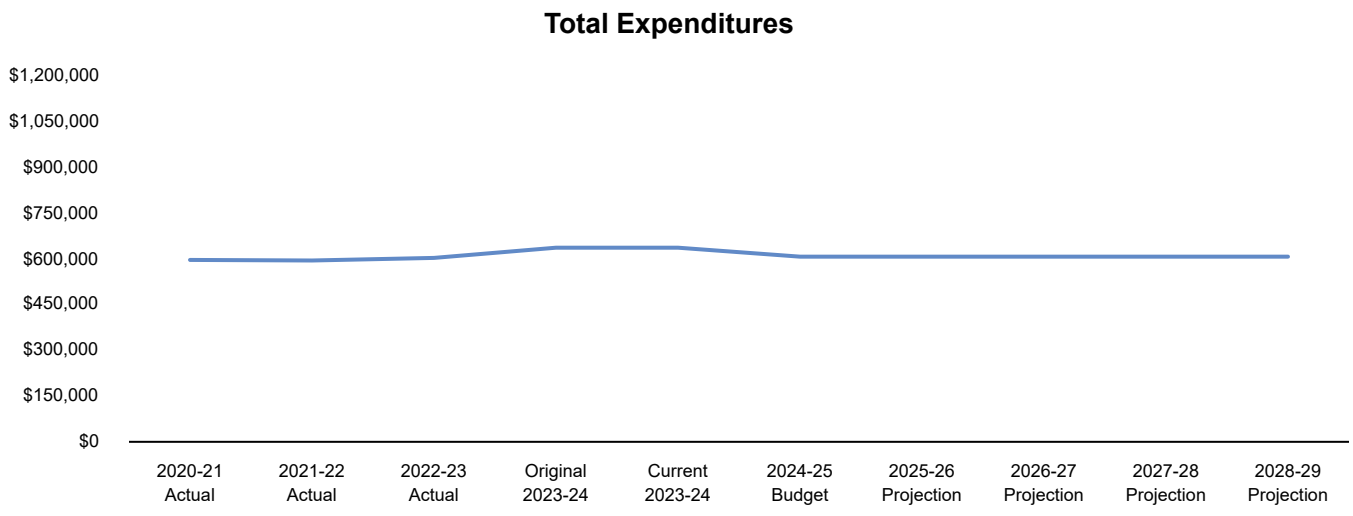
	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	0.15	0.15	0.40	0.25	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	2.00	-	-	-	0.50	0.50	-%
SPED Teacher	-	-	-	-	-	0.10	0.10	-%
Specialist - School	1.00	-	-	-	-	0.40	0.40	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	1.00	1.00	0.75	-	-	-	-%
Total Certificated	**1.15**	**3.15**	**1.40**	**1.00**	**-**	**1.00**	**1.00**	**(100%)**
NON-CERTIFICATED FTE								
Director	-	-	0.40	0.25	-	-	-	-%
Supervisor	-	-	-	0.80	0.10	0.10	-	-%
Instructional Aide	-	-	-	-	0.75	1.63	0.88	(100%)
Support Staff	0.88	1.75	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	1.00	0.75	-	-	-	-%
Total Non-Certificated	**0.88**	**1.75**	**1.40**	**1.80**	**0.85**	**1.73**	**0.88**	**(100%)**
STAFFING FTE TOTALS	**2.03**	**4.90**	**2.80**	**2.80**	**0.85**	**2.73**	**1.88**	**(100%)**

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: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	603,807	603,807	603,807	603,807	603,807
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**603,807**	**603,807**	**603,807**	**603,807**	**603,807**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**603,807**	**603,807**	**603,807**	**603,807**	**603,807**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 76,679	$ 80,206	$ 81,489	$ 82,793	$ 84,118
320	Non-certificated Salaries	65,952	69,975	72,352	74,595	76,907
360	Employee Benefits	66,229	68,446	71,520	75,359	79,176
	Total Personnel	**208,860**	**218,627**	**225,361**	**232,747**	**240,201**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	343,484	308,464	301,730	294,344	286,890
420	Staff Travel	9,500	9,500	9,500	9,500	9,500
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	29,600	29,600	29,600	29,600	29,600
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	12,363	37,617	37,617	37,617	37,617
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**394,947**	**385,181**	**378,447**	**371,061**	**363,607**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**603,807**	**603,808**	**603,808**	**603,808**	**603,808**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



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: 299 Title VI-A Success **Location: 502 Federal Programs** **Date: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	77,130	103,767	103,674	114,071	114,071	119,575	5,504	5%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**77,130**	**103,767**	**103,674**	**114,071**	**114,071**	**119,575**	**5,504**	**5%**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**77,130**	**103,767**	**103,674**	**114,071**	**114,071**	**119,575**	**5,504**	**5%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 46,347	$ 61,296	$ 60,679	$ 62,014	$ 62,014	$ 68,284	$ 6,270	10%
320	Non-certificated Salaries	-	3,714	4,646	6,798	6,798	5,908	(890)	(13%)
360	Employee Benefits	21,309	31,634	32,778	35,586	35,586	35,008	(578)	(2%)
	Total Personnel	**67,656**	**96,644**	**98,103**	**104,398**	**104,398**	**109,200**	**4,802**	**5%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	218	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	5,541	1,056	362	3,655	3,655	4,356	701	19%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	3,715	6,067	5,209	6,019	6,019	6,019	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**9,474**	**7,123**	**5,571**	**9,674**	**9,674**	**10,375**	**701**	**7%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**77,130**	**103,767**	**103,674**	**114,072**	**114,072**	**119,575**	**5,503**	**5%**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**1**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

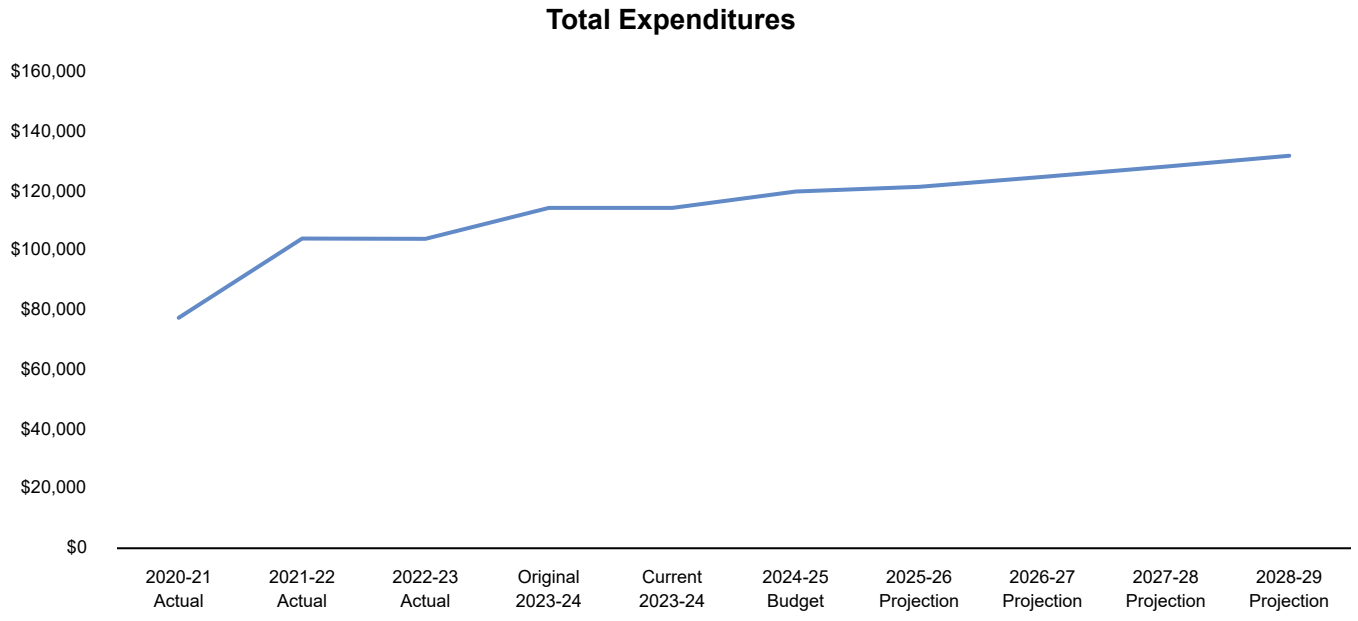
	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	0.75	0.75	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**0.75**	**0.75**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	0.09	0.09	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**0.09**	**0.09**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**0.84**	**0.84**	**-**	**-%**

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: 299 Title VI-A Success **Location: 502 Federal Programs** **Date: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	119,575	121,154	124,483	127,960	131,599
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**119,575**	**121,154**	**124,483**	**127,960**	**131,599**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**119,575**	**121,154**	**124,483**	**127,960**	**131,599**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 68,284	$ 71,425	$ 72,568	$ 73,729	$ 74,909
320	Non-certificated Salaries	5,908	6,268	6,462	6,662	6,869
360	Employee Benefits	35,008	35,913	37,698	39,597	41,622
	Total Personnel	**109,200**	**113,606**	**116,728**	**119,988**	**123,400**
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	4,356	-	-	-	-
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	6,019	7,548	7,755	7,972	8,199
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**10,375**	**7,548**	**7,755**	**7,972**	**8,199**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**119,575**	**121,154**	**124,483**	**127,960**	**131,599**
FUND TOTAL		$ -	$ -	$ -	$ -	$ -



METHODOLOGY: Follows the same methodology as outlined in the General Fund.

Fund: 310 Title I-A Level II School Improvement **Location: 502 Federal Programs** **Date: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	249,163	136,223	163,134	276,910	276,910	150,000	(126,910)	(46%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**249,163**	**136,223**	**163,134**	**276,910**	**276,910**	**150,000**	**(126,910)**	**(46%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**249,163**	**136,223**	**163,134**	**276,910**	**276,910**	**150,000**	**(126,910)**	**(46%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 73,688	$ 51,905	$ 62,883	$ 31,422	$ 85,762	$ 15,497	$ (70,265)	(82%)
320	Non-certificated Salaries	38,907	37,283	34,375	15,415	29,070	12,509	(16,561)	(57%)
360	Employee Benefits	64,797	26,542	30,123	28,301	53,988	20,770	(33,218)	(62%)
	Total Personnel	**177,392**	**115,730**	**127,381**	**75,138**	**168,820**	**48,776**	**(120,044)**	**(71%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	25,196	-	6,750	17,000	21,838	-	(21,838)	(100%)
420	Staff Travel	96	3,213	-	1,910	4,410	-	(4,410)	(100%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	34,478	9,316	20,806	168,252	67,232	83,650	16,418	24%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	12,000	7,965	8,196	14,610	14,610	17,574	2,964	20%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**71,770**	**20,494**	**35,752**	**201,772**	**108,090**	**101,224**	**(6,866)**	**(6%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**249,162**	**136,224**	**163,133**	**276,910**	**276,910**	**150,000**	**(126,910)**	**(46%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

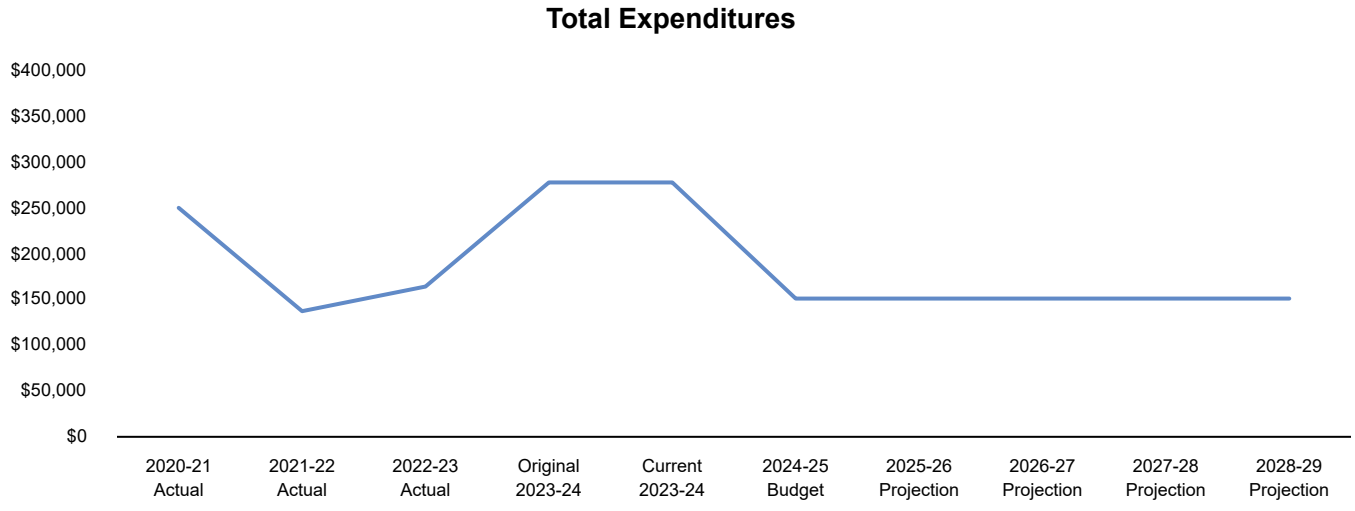
	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	0.25	-	0.30	0.25	0.35	0.31	(0.04)	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	0.20	0.45	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**0.45**	**0.45**	**0.30**	**0.25**	**0.35**	**0.31**	**(0.04)**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	1.44	1.44	-	-	0.92	0.31	(0.61)	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**1.44**	**1.44**	**-**	**-**	**0.92**	**0.31**	**(0.61)**	**-%**
STAFFING FTE TOTALS	**1.89**	**1.89**	**0.30**	**0.25**	**1.27**	**0.62**	**(0.65)**	**(51%)**

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: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	150,000	150,000	150,000	150,000	150,000
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 15,497	$ 15,497	$ 15,497	$ 15,497	$ 15,497
320	Non-certificated Salaries	12,509	1,802	1,802	1,802	1,802
360	Employee Benefits	20,770	5,749	5,749	5,749	5,749
	Total Personnel	**48,776**	**23,048**	**23,048**	**23,048**	**23,048**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	-	6,214	6,214	6,214	6,214
420	Staff Travel	-	3,797	3,797	3,797	3,797
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	83,650	99,367	99,367	99,367	99,367
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	17,574	17,574	17,574	17,574	17,574
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**101,224**	**126,952**	**126,952**	**126,952**	**126,952**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



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: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	5,915,232	16,601	16,601	-	(16,601)	(100%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**1,941,684**	**7,962,463**	**5,915,232**	**16,601**	**16,601**	**-**	**(16,601)**	**(100%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**1,941,684**	**7,962,463**	**5,915,232**	**16,601**	**16,601**	**-**	**(16,601)**	**(100%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 169,223	$ 2,771,083	$ 3,142,835	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	20,364	369,922	108,175	-	-	-	-	-%
360	Employee Benefits	32,684	1,355,424	1,493,005	-	-	-	-	-%
	Total Personnel	**222,271**	**4,496,429**	**4,744,015**	**-**	**-**	**-**	**-**	**-%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	200,184	50,586	-	-	-	-	-%
420	Staff Travel	-	3,918	20,577	-	-	-	-	-%
425	Student Travel	-	17,452	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	2,250	132,392	15,726	15,726	-	(15,726)	(100%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	1,625,896	2,752,455	668,089	-	-	-	-	-%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	19,505	2,379	-	-	-	-	-%
495	Indirect Cost	93,517	465,265	297,194	876	876	-	(876)	(100%)
510	Equipment Over $5,000	-	5,005	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**1,719,413**	**3,466,034**	**1,171,217**	**16,602**	**16,602**	**-**	**(16,602)**	**(100%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**1,941,684**	**7,962,463**	**5,915,232**	**16,602**	**16,602**	**-**	**(16,602)**	**(100%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**1**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

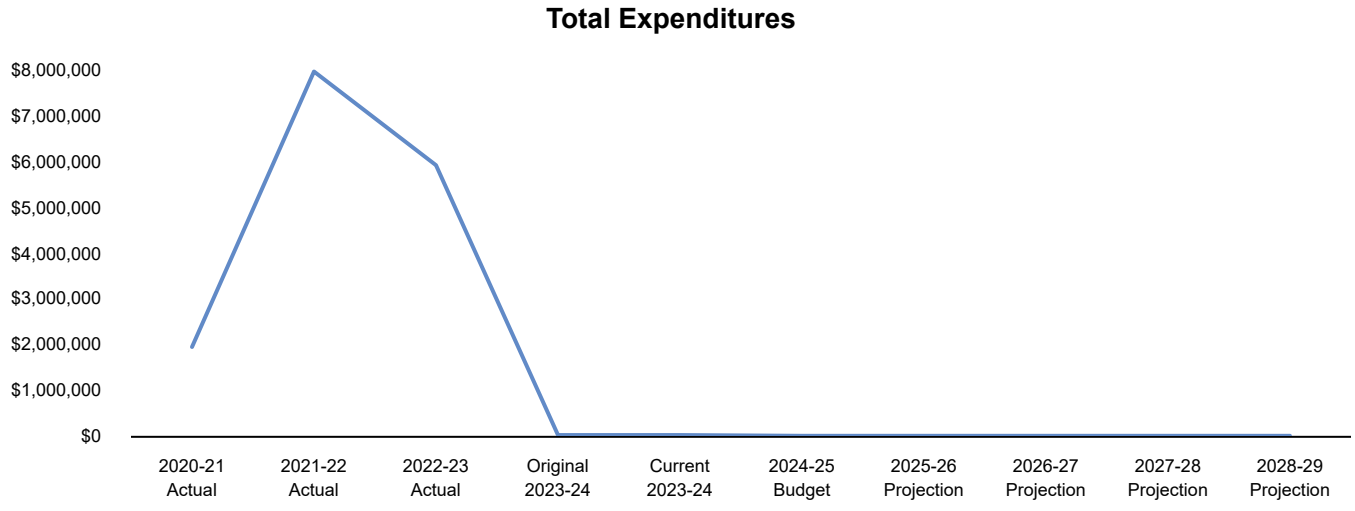
	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	1.00	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	26.39	15.89	29.50	-	-	-	-	-%
SPED Teacher	1.99	0.99	1.00	-	-	-	-	-%
Specialist - School	1.00	-	-	-	-	-	-	-%
Counselor	1.50	16.00	1.50	-	-	-	-	-%
Nurse	4.20	-	4.20	-	-	-	-	-%
Specialist - Department	3.75	1.00	2.00	-	-	-	-	-%
Total Certificated	**38.83**	**33.88**	**39.20**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	1.00	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	7.47	7.13	-	-	-	-	-	-%
Support Staff	-	0.10	-	-	-	-	-	-%
Custodial Staff	2.75	5.50	0.25	-	-	-	-	-%
Specialist - Department	-	-	2.00	-	-	-	-	-%
Total Non-Certificated	**10.22**	**12.73**	**3.25**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**49.05**	**46.61**	**42.45**	**-**	**-**	**-**	**-**	**-%**

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: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**-**	**-**	**-**	**-**	**-**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: One time funding for ESSER II Covid Relief will end in 2024-2025 with no projected future funding.

Fund: 325 APR: ESSER III **Location: 502 Federal Programs** **Date: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	5,937,357	17,550,697	17,550,697	-	(17,550,697)	(100%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**-**	**12,083,636**	**5,937,357**	**17,550,697**	**17,550,697**	**-**	**(17,550,697)**	**(100%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**-**	**12,083,636**	**5,937,357**	**17,550,697**	**17,550,697**	**-**	**(17,550,697)**	**(100%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ 7,307,644	$ 3,033,610	$ 11,251,969	$ 11,252,739	$ -	$ (11,252,739)	(100%)
320	Non-certificated Salaries	-	376,064	512,338	190,140	155,217	-	(155,217)	(100%)
360	Employee Benefits	-	3,274,318	1,607,499	4,608,620	4,600,702	-	(4,600,702)	(100%)
	Total Personnel	**-**	**10,958,026**	**5,153,447**	**16,050,729**	**16,008,658**	**-**	**(16,008,658)**	**(100%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	70,700	85,135	95,906	110,365	-	(110,365)	(100%)
420	Staff Travel	-	4,674	3,177	7,500	2,803	-	(2,803)	(100%)
425	Student Travel	-	509	9,454	20,000	11,000	-	(11,000)	(100%)
430	Utilities	-	-	540	225	225	-	(225)	(100%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	156,852	225,514	22,500	10,481	-	(10,481)	(100%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	186,356	161,784	355,196	386,154	-	(386,154)	(100%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	770	-	(770)	(100%)
495	Indirect Cost	-	706,519	298,306	925,276	925,276	-	(925,276)	(100%)
510	Equipment Over $5,000	-	-	-	73,365	94,965	-	(94,965)	(100%)
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**1,125,610**	**783,910**	**1,499,968**	**1,542,039**	**-**	**(1,542,039)**	**(100%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**-**	**12,083,636**	**5,937,357**	**17,550,697**	**17,550,697**	**-**	**(17,550,697)**	**(100%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

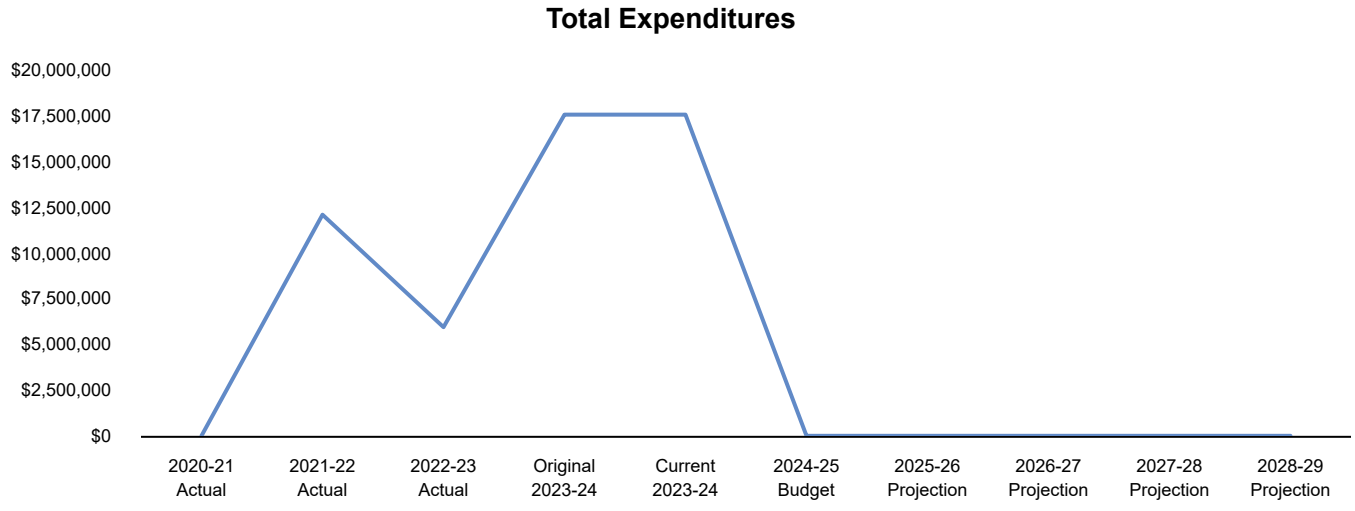
	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	1.00	0.25	-	(0.25)	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	85.97	42.33	73.83	107.25	-	(107.25)	(100%)
SPED Teacher	-	-	-	1.00	12.00	-	(12.00)	(100%)
Specialist - School	-	-	-	-	24.50	-	(24.50)	(100%)
Counselor	-	-	-	1.50	2.00	-	(2.00)	(100%)
Nurse	-	-	-	4.20	4.00	-	(4.00)	(100%)
Specialist - Department	-	0.61	-	2.00	2.00	-	(2.00)	(100%)
Total Certificated	**-**	**86.58**	**42.33**	**83.53**	**152.00**	**-**	**(152.00)**	**(100%)**
NON-CERTIFICATED FTE								
Director	-	-	-	1.00	0.25	-	(0.25)	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	10.88	-	-	5.50	-	(5.50)	(100%)
Support Staff	-	2.00	2.00	2.00	-	-	-	-%
Custodial Staff	-	2.00	-	0.25	-	-	-	-%
Specialist - Department	-	-	-	2.00	2.00	-	(2.00)	(100%)
Total Non-Certificated	**-**	**14.88**	**2.00**	**5.25**	**7.75**	**-**	**(7.75)**	**(100%)**
STAFFING FTE TOTALS	**-**	**101.46**	**44.33**	**88.78**	**159.75**	**-**	**(159.75)**	**(100%)**

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: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**-**	**-**	**-**	**-**	**-**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: One time funding for ESSER III Covid Relief will end in September 2024 with no projected future funding.

Fund: 349 Cares Act **Location: 502 Federal Programs** **Date: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	3,754,027	47,103	643	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**3,754,027**	**47,103**	**643**	**-**	**-**	**-**	**-**	**-%**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**3,754,027**	**47,103**	**643**	**-**	**-**	**-**	**-**	**-%**
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	330	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	2,211	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	1,327,480	36,646	611	-	-	-	-	-%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	180,805	2,754	32	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**1,510,826**	**39,400**	**643**	**-**	**-**	**-**	**-**	**-%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**3,754,027**	**47,102**	**643**	**-**	**-**	**-**	**-**	**-%**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

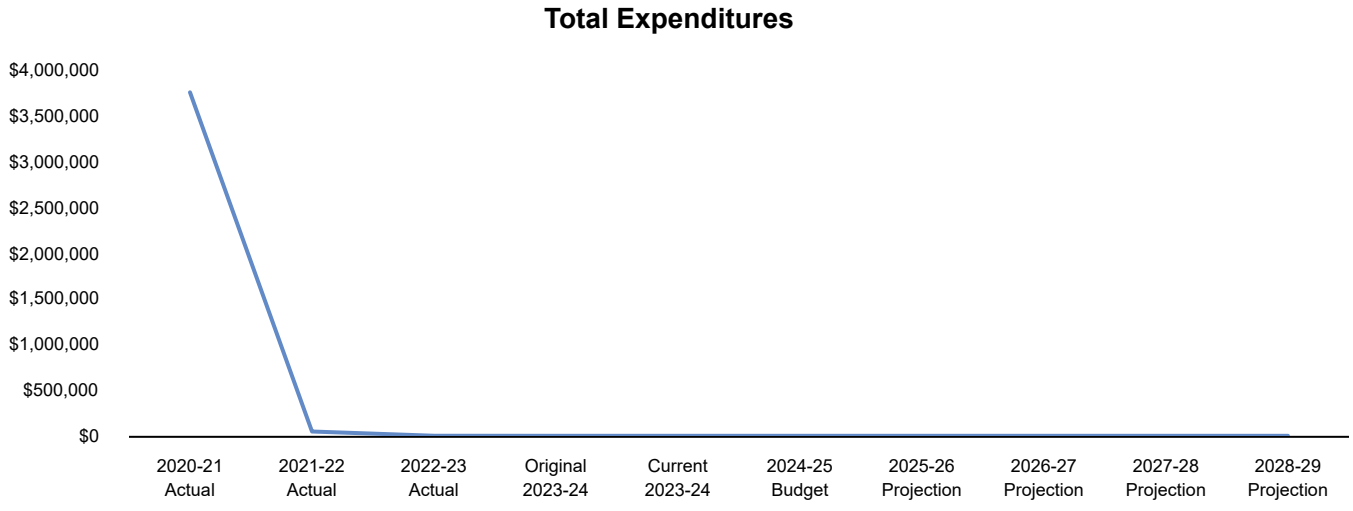
	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
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 September 2022

Fund: 349 Cares Act **Location: 502 Federal Programs** **Date: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**-**	**-**	**-**	**-**	**-**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: One time funding for Cares Act ended in 2023-2024 with no projected future funding.

Fund: 352 Indian Education **Location: 502 Federal Programs** **Date: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	638,599	507,149	674,506	695,320	-	631,690	631,690	(100%)
150	Federal Revenue Thru State	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**638,599**	**507,149**	**674,506**	**695,320**	**-**	**631,690**	**631,690**	**(100%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**638,599**	**507,149**	**674,506**	**695,320**	**-**	**631,690**	**631,690**	**(100%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 320,320	$ 237,237	$ 273,062	$ 109,082	$ -	$ 103,527	$ 103,527	(100%)
320	Non-certificated Salaries	46,031	35,366	102,700	269,717	-	260,252	260,252	(100%)
360	Employee Benefits	172,023	127,530	174,417	224,946	-	188,890	188,890	(100%)
	Total Personnel	**538,374**	**400,133**	**550,179**	**603,745**	**-**	**552,669**	**552,669**	**(100%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	29,400	9,750	28,491	3,600	-	3,000	3,000	(100%)
420	Staff Travel	87	3,259	515	1,692	-	3,000	3,000	(100%)
425	Student Travel	-	1,018	1,759	-	-	30,000	30,000	(100%)
430	Utilities	1,252	70	204	500	-	200	200	(100%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	893	2,645	600	2,000	-	1,000	1,000	(100%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	38,600	60,993	57,642	44,553	-	4,138	4,138	(100%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	1,228	500	-	1,000	1,000	(100%)
495	Indirect Cost	29,993	29,282	33,889	38,729	-	36,683	36,683	(100%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**100,225**	**107,017**	**124,328**	**91,574**	**-**	**79,021**	**79,021**	**(100%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**638,599**	**507,150**	**674,507**	**695,319**	**-**	**631,690**	**631,690**	**(100%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

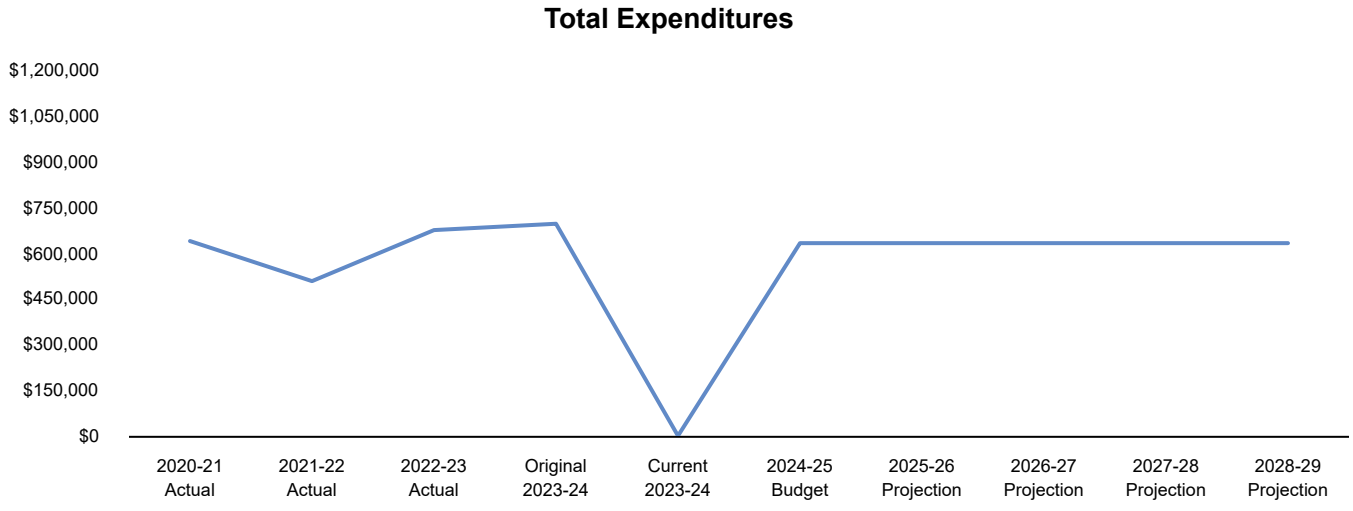
	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	0.10	0.20	0.15	0.15	0.15	0.15	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	1.25	1.50	2.75	0.50	1.25	1.10	(0.15)	(12%)
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	1.15	1.40	-	-	2.50	2.00	(0.50)	(20%)
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	0.20	-	2.63	1.13	0.88	0.72	(0.16)	-%
Total Certificated	**2.70**	**3.10**	**5.53**	**1.78**	**4.78**	**3.97**	**(0.81)**	**(17%)**
NON-CERTIFICATED FTE								
Director	-	-	0.15	0.15	0.15	0.15	-	-%
Supervisor	-	-	-	2.35	0.10	0.10	-	-%
Instructional Aide	0.44	0.44	-	-	2.00	2.00	-	-%
Support Staff	-	0.40	0.40	0.40	0.40	0.40	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	0.40	-	2.63	1.13	0.88	0.72	(0.16)	-%
Total Non-Certificated	**0.84**	**0.84**	**3.18**	**4.03**	**3.53**	**3.37**	**(0.16)**	**(5%)**
STAFFING FTE TOTALS	**3.54**	**3.94**	**8.71**	**5.81**	**8.31**	**7.34**	**(0.97)**	**(12%)**

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

Fund: 352 Indian Education **Location: 502 Federal Programs** **Date: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	631,690	631,690	631,690	631,690	631,690
150	Federal Revenue Thru State	-	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**631,690**	**631,690**	**631,690**	**631,690**	**631,690**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**631,690**	**631,690**	**631,690**	**631,690**	**631,690**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 103,527	$ 103,528	$ 103,528	$ 103,528	$ 103,528
320	Non-certificated Salaries	260,252	260,251	260,251	260,251	260,251
360	Employee Benefits	188,890	189,743	189,743	189,743	189,743
	Total Personnel	**552,669**	**553,522**	**553,522**	**553,522**	**553,522**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	3,000	10,847	10,847	10,847	10,847
420	Staff Travel	3,000	2,246	2,246	2,246	2,246
425	Student Travel	30,000	10,812	10,812	10,812	10,812
430	Utilities	200	218	218	218	218
435	Energy	-	-	-	-	-
440	Purchased Services	1,000	633	633	633	633
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	4,138	16,187	16,187	16,187	16,187
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	1,000	542	542	542	542
495	Indirect Cost	36,683	36,683	36,683	36,683	36,683
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**79,021**	**78,168**	**78,168**	**78,168**	**78,168**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**631,690**	**631,690**	**631,690**	**631,690**	**631,690**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: PAC communicated they want to pay for more tutors (non-certificated staff) and less discretionary. In FY2025-29 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: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	221,491	240,000	260,653	232,000	(28,653)	(11%)
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	27,067	16,069	1,526	-	7,405	-	(7,405)	(100%)
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**27,067**	**16,069**	**223,017**	**240,000**	**268,058**	**232,000**	**(36,058)**	**(13%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**27,067**	**16,069**	**223,017**	**240,000**	**268,058**	**232,000**	**(36,058)**	**(13%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 17,798	$ 10,164	$ 96,125	$ 85,211	$ 99,733	$ 69,391	$ (30,342)	(30%)
320	Non-certificated Salaries	3,969	2,217	64,341	87,436	87,436	95,741	8,305	9%
360	Employee Benefits	4,028	2,385	55,073	61,353	63,757	64,001	244	0%
	Total Personnel	**25,795**	**14,766**	**215,539**	**234,000**	**250,926**	**229,133**	**(21,793)**	**(9%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	944	-	(944)	(100%)
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	68	-	7,478	6,000	16,188	2,867	(13,321)	(82%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	1,204	1,302	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**1,272**	**1,302**	**7,478**	**6,000**	**17,132**	**2,867**	**(14,265)**	**(83%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**27,067**	**16,068**	**223,017**	**240,000**	**268,058**	**232,000**	**(36,058)**	**(13%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

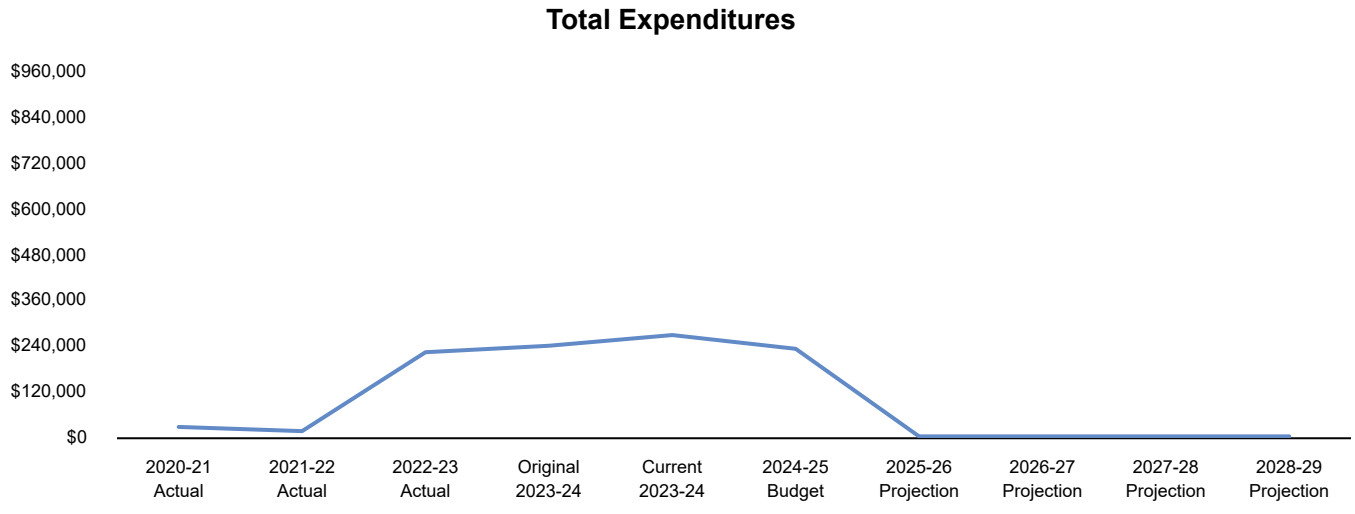
	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	0.49	-	0.27	0.13	(0.14)	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**0.49**	**-**	**0.27**	**0.13**	**(0.14)**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	1.00	1.00	1.00	1.00	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**1.49**	**1.00**	**1.27**	**1.13**	**(0.14)**	**(11%)**

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

Fund: 376 Indian Education **Location: 502 Federal Programs** **Date: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	232,000	2,248	2,248	2,248	2,248
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	**232,000**	**2,248**	**2,248**	**2,248**	**2,248**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**232,000**	**2,248**	**2,248**	**2,248**	**2,248**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 69,391	$ -	$ -	$ -	$ -
320	Non-certificated Salaries	95,741	-	-	-	-
360	Employee Benefits	64,001	-	-	-	-
	Total Personnel	**229,133**	**-**	**-**	**-**	**-**
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	2,867	2,248	2,248	2,248	2,248
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**2,867**	**2,248**	**2,248**	**2,248**	**2,248**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**232,000**	**2,248**	**2,248**	**2,248**	**2,248**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: Maintained with a status quo allocation. Any additional staffing costs needed to maintian current FTE are allocated to other funds as allowable.

Fund: 382 Mat-Su Construction Trades **Location: 505 Career & Technical Education** **Date: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
015	Budgeted Use Of Fund Balance	-	-	253	101,500	101,500	187,471	85,971	85%
Total Revenues		**-**	**-**	**253**	**101,500**	**101,500**	**187,471**	**85,971**	**85%**
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	(1,950)	-	-	1,500	3,398	-	(3,398)	(100%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	(5,753)	-	219	100,000	98,102	187,471	89,369	91%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	10	-	34	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**(7,693)**	**-**	**253**	**101,500**	**101,500**	**187,471**	**85,971**	**85%**
250	Transfer From Other Funds	(217,385)	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**(225,078)**	**-**	**253**	**101,500**	**101,500**	**187,471**	**85,971**	**85%**
FUND TOTAL		**$ 225,078**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

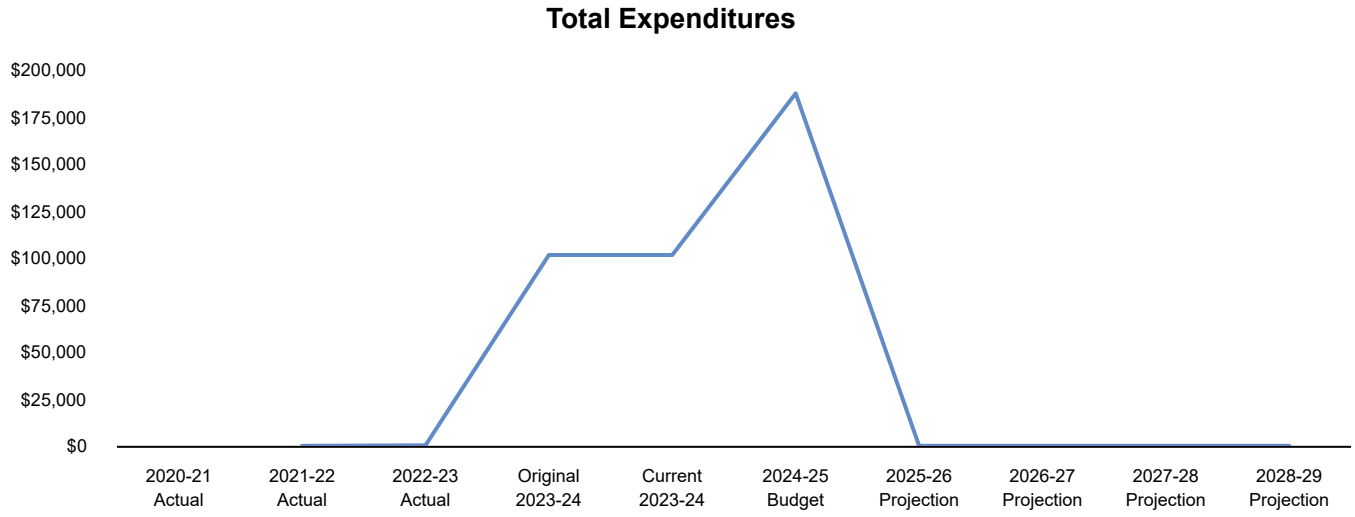
	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
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 improvement of secondary and postsecondary CTE programs. The District uses these funds for program development & improvement in current or emerging employment sectors.

Fund: 382 Mat-Su Construction Trades **Location: 505 Career & Technical Education** **Date: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	187,471	-	-	-	-
	Total Revenues	**187,471**	**-**	**-**	**-**	**-**
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	187,471	-	-	-	-
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**187,471**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**187,471**	**-**	**-**	**-**	**-**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: 2024-25 amount is reflective of current fund balance. It is anticipated that in Spring of 23' the current Mat-Su Construction Trades project "Tiny Home" will be sold and proceeds deposited to this special revenue program account. This fund does not have staffing on it. For FY2025-29 the next Mat-Su Construction Trade's projects/builds are being investigated for feasibility of build. All builds are constructed via a guaranteed & viable curriculum with the highest outcome being students' skills development and fund growth to afford each subsequent build.

Fund: 395 Renewal and Replacement Fund **Location: 501 Districtwide** **Date: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ 1,650,000	$ 1,767,415	$ 1,456,870	$ 1,456,870	$ 150,000	$ (1,306,870)	(90%)
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	13,481	14,623	-	-	-	-	-%
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**	**1,782,038**	**1,456,870**	**1,456,870**	**150,000**	**(1,306,870)**	**(90%)**
015	Budgeted Use Of Fund Balance	-	-	-	5,572,529	5,572,529	4,357,928	(1,214,601)	(22%)
Total Revenues		**-**	**1,663,481**	**1,782,038**	**7,029,399**	**7,029,399**	**4,507,928**	**(2,521,471)**	**(36%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 54,738	$ 67,459	$ 55,557	$ 8,835	$ 8,835	$ 5,371	$ (3,464)	(39%)
320	Non-certificated Salaries	22,460	51,965	96,044	-	227,149	120,209	(106,940)	(47%)
360	Employee Benefits	10,181	16,486	19,661	1,475	24,326	10,453	(13,873)	(57%)
	Total Personnel	**87,379**	**135,910**	**171,262**	**10,310**	**260,310**	**136,033**	**(124,277)**	**(48%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	12,351	28,391	100,746	98,873	99,074	38,468	(60,606)	(61%)
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	932,644	353,227	869,918	2,040,484	3,006,367	1,582,580	(1,423,787)	(47%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	1,446,168	753,768	952,686	4,069,727	4,293,592	1,918,893	(2,374,699)	(55%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	30	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	10,104	-	-	810,005	820,559	831,954	11,395	1%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**2,401,267**	**1,135,416**	**1,923,350**	**7,019,089**	**8,219,592**	**4,371,895**	**(3,847,697)**	**(47%)**
250	Transfer From Other Funds	(3,411,187)	(10,400,000)	(3,048,088)	-	(1,663,700)	-	1,663,700	-%
550	Transfer To Other Funds	-	-	153,699	-	213,197	-	(213,197)	(100%)
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
		-	-	-	-	-	-	-	-%
		-	-	-	-	-	-	-	-%
Total Expenditures		**(922,541)**	**(9,128,674)**	**(799,777)**	**7,029,399**	**7,029,399**	**4,507,928**	**(2,521,471)**	**(36%)**
FUND TOTAL		**$ 922,541**	**$ 10,792,155**	**$ 2,581,815**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

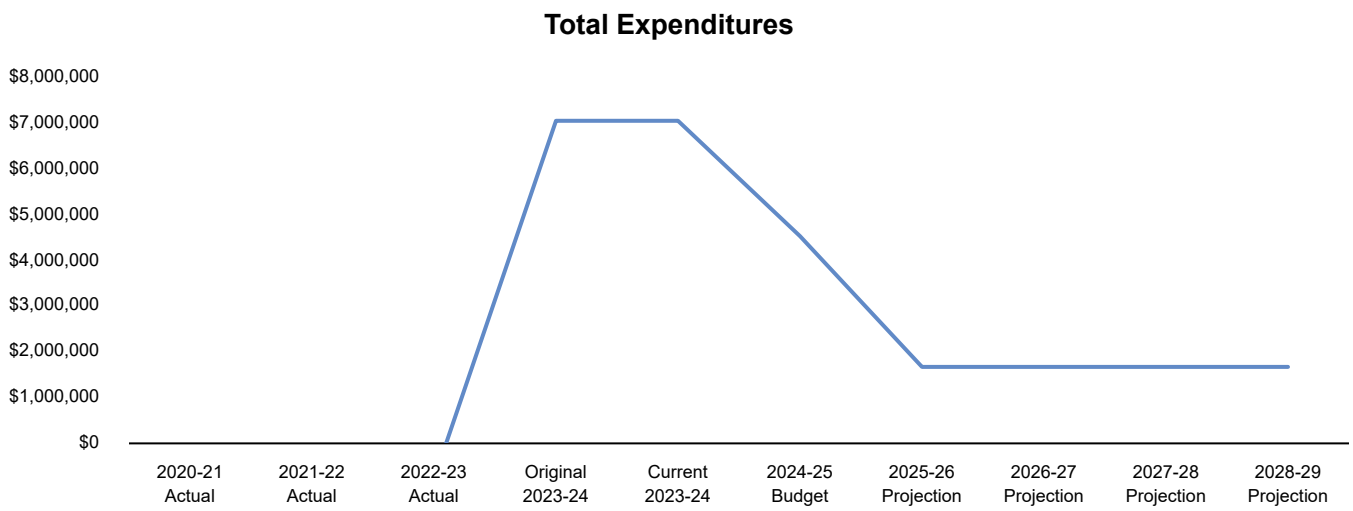
	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
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 Districtwide** **Date: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 Projection
REVENUES						
011	Borough Appropriation	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000
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	**150,000**	**150,000**	**150,000**	**150,000**	**150,000**
015	Budgeted Use Of Fund Balance	4,357,928	1,500,000	1,500,000	1,500,000	1,500,000
	Total Revenues	**4,507,928**	**1,650,000**	**1,650,000**	**1,650,000**	**1,650,000**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 5,371	$ -	$ -	$ -	$ -
320	Non-certificated Salaries	120,209	-	-	-	-
360	Employee Benefits	10,453	-	-	-	-
	Total Personnel	**136,033**	**-**	**-**	**-**	**-**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	38,468	-	-	-	-
420	Staff Travel	-	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	1,582,580	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	1,918,893	1,650,000	1,650,000	1,650,000	1,650,000
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	831,954	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**4,371,895**	**1,650,000**	**1,650,000**	**1,650,000**	**1,650,000**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total Expenditures	**4,507,928**	**1,650,000**	**1,650,000**	**1,650,000**	**1,650,000**
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.

MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

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Debt Service Fund



Fund: 400 Debt Service **Location: 078 Fronteras Spanish Immersion Charter** **Date: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	60	300	300	-	(300)	(100%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	-	-	-	-	-	-	-%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	161,787	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	231,513	206,979	219,882	219,882	219,882	161,911	(57,971)	(26%)
533	Principal On Long Term Debt	-	186,321	173,418	173,418	173,418	231,689	58,271	34%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**393,300**	**393,420**	**393,360**	**393,600**	**393,600**	**393,600**	**-**	**-%**
250	Transfer From Other Funds	(393,600)	(570,469)	(670,054)	(393,600)	(393,600)	(393,600)	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**(300)**	**(177,049)**	**(276,694)**	**-**	**-**	**-**	**-**	**-%**
FUND TOTAL		**$ 300**	**$ 177,049**	**$ 276,694**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

ADM ENROLLMENT & STAFFING FTE SUMMARY

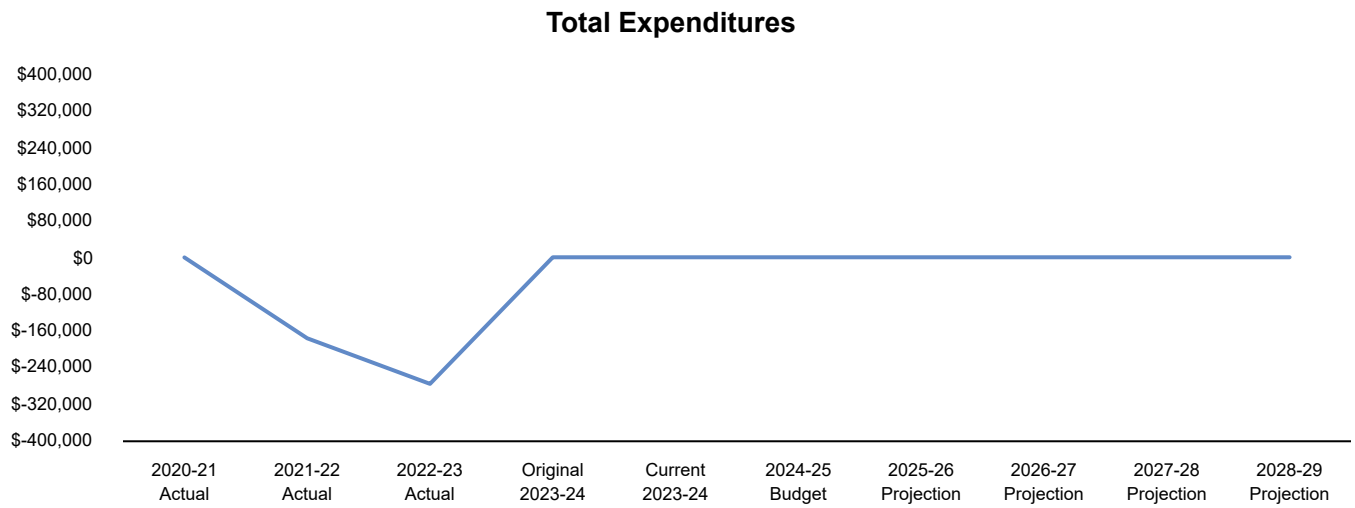
	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
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: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	-	-	-	-	-
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
500	Capital Outlay	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	161,911	150,103	138,295	126,487	114,679
533	Principal On Long Term Debt	231,689	243,497	255,305	267,113	278,921
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**393,600**	**393,600**	**393,600**	**393,600**	**393,600**
250	Transfer From Other Funds	(393,600)	(393,600)	(393,600)	(393,600)	(393,600)
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**-**	**-**	**-**	**-**	**-**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



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.

MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

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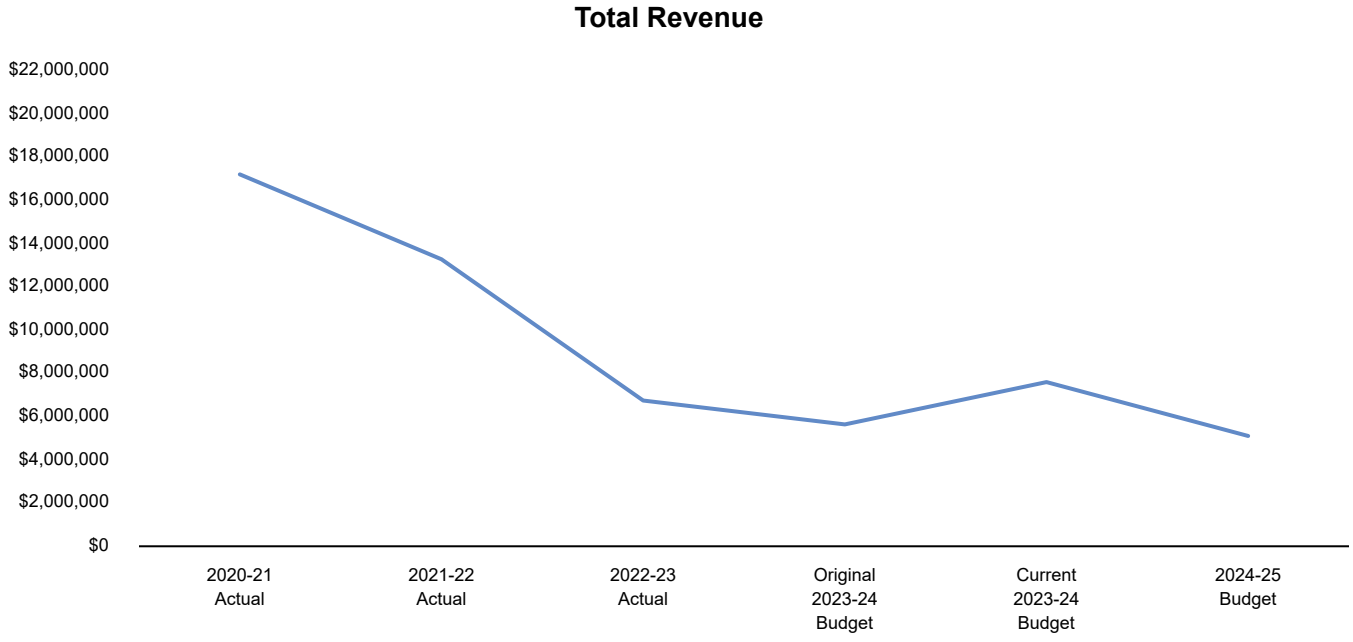
Capital Improvement Funds



Fund: Capital Projects Funds Summary **Location: 501 Districtwide** **Date: 6/5/2024**

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	27,736	2,547,552	1,424,713	1,424,713	-	(1,424,713)	(100%)
	Total Local Source Revenue	**-**	**27,736**	**2,547,552**	**1,424,713**	**1,424,713**	**-**	**(1,424,713)**	**(100%)**
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	42,889	-	-	-	-	-	-	-%
	Total State Source Revenue	**42,889**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
REVENUE FROM FEDERAL SOURCES:									
047	E Rate Reimbursement	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
	Total Federal Source Revenue	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
APPROPRIATIONS & TRANSFERS:									
015	Budgeted Use Of Fund Balance	8,301,542	-	-	4,161,513	4,161,513	5,052,240	890,727	21%
250	Transfer From Other Funds	8,798,527	13,190,313	4,142,873	-	1,956,398	-	(1,956,398)	(100%)
	Total Appropriations & Transfers	**17,100,069**	**13,190,313**	**4,142,873**	**4,161,513**	**6,117,911**	**5,052,240**	**(1,065,671)**	**(17%)**
REVENUE TOTAL		**$ 17,142,958**	**$ 13,218,049**	**$ 6,690,425**	**$ 5,586,226**	**$ 7,542,624**	**$ 5,052,240**	**$ (2,490,384)**	**(33%)**

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.



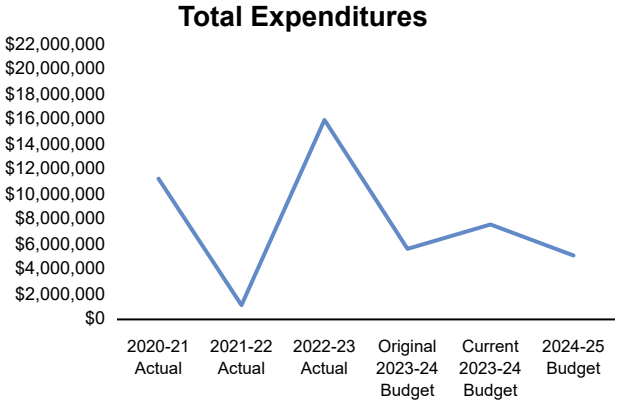
Fund: Capital Projects Funds Expenditure Summary **Location: 501 Districtwide** **Date: 6/5/2024**

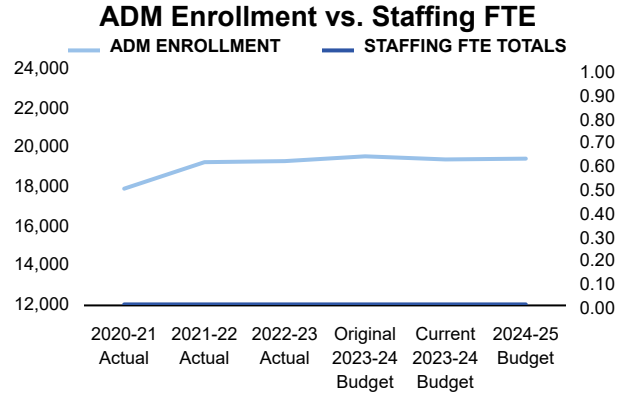
EXPENDITURES SUMMARY

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 350	$ 1,772	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	6	277	-	-	-	-	-	-%
	Total Personnel	**356**	**2,049**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	74,607	214,261	2,087,688	808,788	823,916	609,066	(214,850)	(26%)
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	1,120,351	141,091	711,211	3,599,649	4,771,161	3,102,512	(1,668,649)	(35%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	49,206	47,162	1,953,424	521,797	1,172,629	650,000	(522,629)	(45%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	971	-	6,421	8,579	8,579	11,672	3,093	36%
495	Indirect Cost	986	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	93,771	158,925	477,341	647,413	752,639	678,990	(73,649)	(10%)
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	501,833	200,000	-	-	-	-	-%
	Total Non-Personnel	**1,339,892**	**1,063,272**	**5,436,085**	**5,586,226**	**7,528,924**	**5,052,240**	**(2,476,684)**	**(33%)**
550	Transfer To Other Funds	3,883,531	-	10,500,000	-	13,700	-	(13,700)	(100%)
560	Transfer To Other Governmental Units	6,000,000	-	-	-	-	-	-	-%
TOTAL EXPENDITURES		**$ 11,223,779**	**$ 1,065,321**	**$ 15,936,085**	**$ 5,586,226**	**$ 7,542,624**	**$ 5,052,240**	**$ (2,490,384)**	**(33%)**

ADM ENROLLMENT & STAFFING FTE SUMMARY

ADM ENROLLMENT	**17,885.13**	**19,233.00**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
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: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	42,889	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**42,889**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**42,889**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 350	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	6	-	-	-	-	-	-	-%
	Total Personnel	**356**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	41,399	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	148	-	-	-	-	-	-	-%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	986	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**42,533**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
	Total Expenditures	**42,889**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

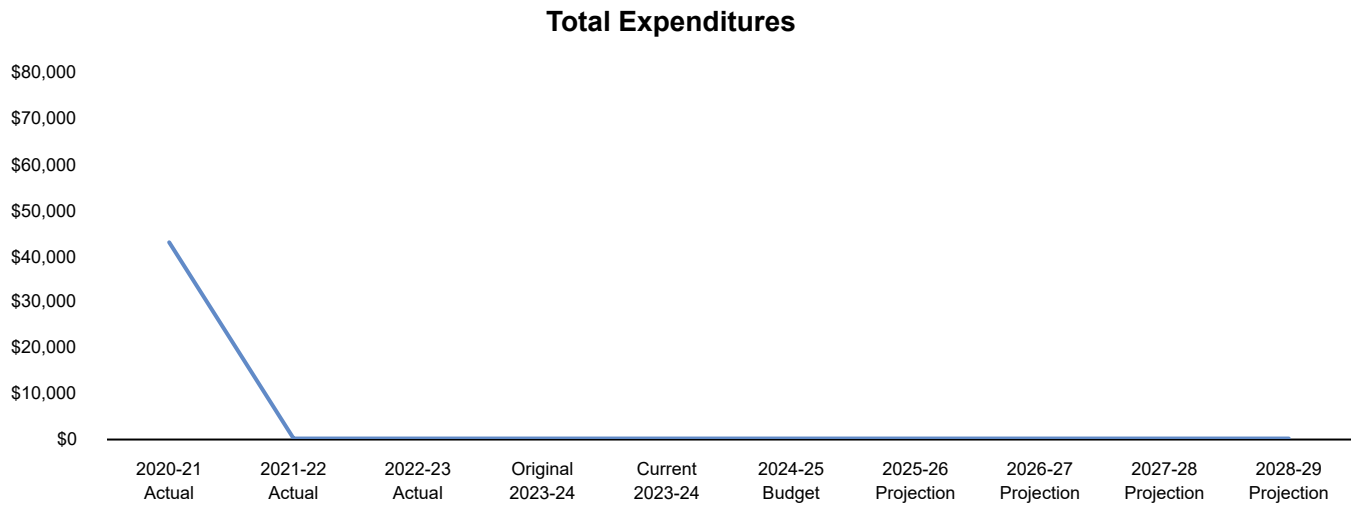
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - Schools	-	-	-	-	-	-	-	-%
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: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	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: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	-	-	9,245,662	4,161,513	4,161,513	5,052,240	890,727	-21%
Total Revenues		**-**	**-**	**9,245,662**	**4,161,513**	**4,161,513**	**5,052,240**	**890,727**	**-21%**
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	2,084,777	808,788	823,916	609,066	(214,850)	(26%)
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	1,120,351	141,091	448,664	2,715,771	3,887,283	3,102,512	(784,771)	(20%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	49,058	47,162	7,383	28,278	679,110	650,000	(29,110)	(4%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	971	-	6,421	8,579	8,579	11,672	3,093	-36%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	93,771	158,925	141,290	600,097	705,323	678,990	(26,333)	(4%)
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	501,833	200,000	-	-	-	-	-%
	Total Non-Personnel	**1,297,359**	**1,035,536**	**2,888,535**	**4,161,513**	**6,104,211**	**5,052,240**	**(1,051,971)**	**(17%)**
250	Transfer From Other Funds	(8,798,527)	(13,190,313)	(4,142,873)	-	(1,956,398)	-	1,956,398	-%
550	Transfer To Other Funds	147,052	-	10,500,000	-	13,700	-	(13,700)	(100%)
560	Transfer To Other Governmental Units	6,000,000	-	-	-	-	-	-	-%
	Total Expenditures	**(1,354,116)**	**(12,152,728)**	**9,245,662**	**4,161,513**	**4,161,513**	**5,052,240**	**890,727**	**-21%**
FUND TOTAL		**$ 1,354,116**	**$ 12,152,728**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

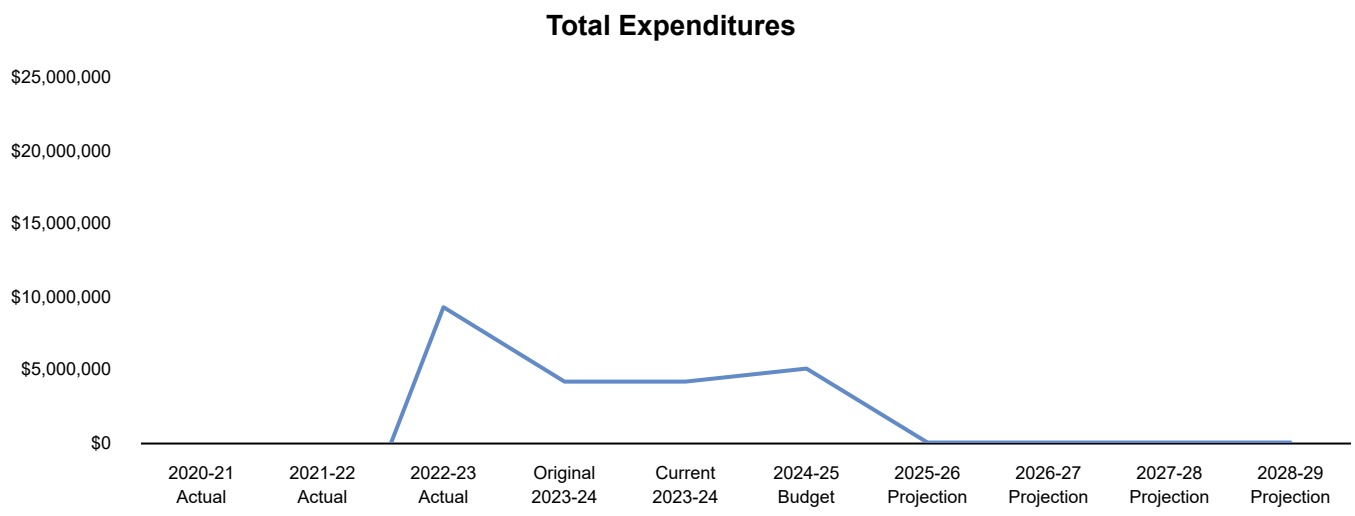
ADM ENROLLMENT		**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE									
	Director	-	-	-	-	-	-	-	-%
	Administrator	-	-	-	-	-	-	-	-%
	Classroom Teacher	-	-	-	-	-	-	-	-%
	SPED Teacher	-	-	-	-	-	-	-	-%
	Specialist - Schools	-	-	-	-	-	-	-	-%
	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: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	5,052,240	-	-	-	-
Total Revenue		**5,052,240**	**-**	**-**	**-**	**-**
PERSONNEL EXPENDITURE						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-certificated Salaries	-	-	-	-	-
360	Employee Benefits	-	-	-	-	-
	Total Personnel	**-**	**-**	**-**	**-**	**-**
NON-PERSONNEL EXPENDITURE						
410	Professional & Technical Services	609,066	-	-	-	-
420	Staff Travel	-	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	3,102,512	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies & Materials	650,000	-	-	-	-
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	11,672	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	678,990	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**5,052,240**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**5,052,240**	**-**	**-**	**-**	**-**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



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: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	2,547,552	1,424,713	1,424,713	-	(1,424,713)	(100.00%)
	Total Revenues	**-**	**27,736**	**2,547,552**	**1,424,713**	**1,424,713**	**-**	**(1,424,713)**	**(100.00%)**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**-**	**27,736**	**2,547,552**	**1,424,713**	**1,424,713**	**-**	**(1,424,713)**	**(100.00%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	-	-	-	-	-	-	-	-%
	Total Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	27,736	2,912	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	262,547	883,878	883,878	-	(883,878)	(100.00%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies & Materials	-	-	1,946,042	493,519	493,519	-	(493,519)	(100.00%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	336,051	47,316	47,316	-	(47,316)	(100.00%)
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**27,736**	**2,547,552**	**1,424,713**	**1,424,713**	**-**	**(1,424,713)**	**(100.00%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
	Total Expenditures	**-**	**27,736**	**2,547,552**	**1,424,713**	**1,424,713**	**-**	**(1,424,713)**	**(100.00%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

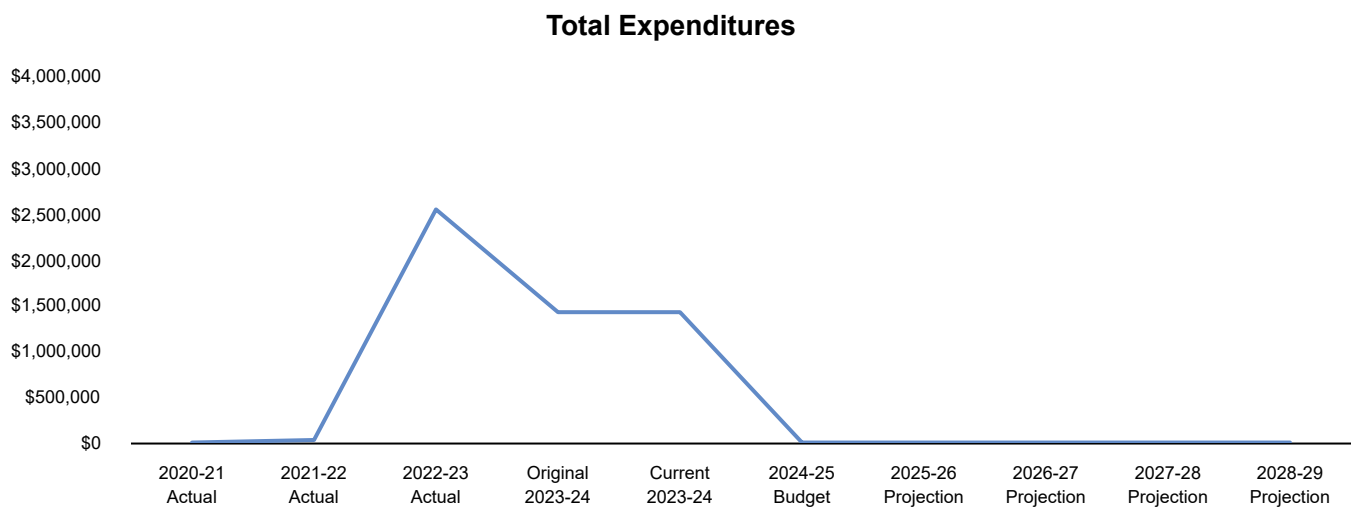
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - Schools	-	-	-	-	-	-	-	-%
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: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	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 created for Small Legislative Grants for specific projects. After FY 2025 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: 540 Capital Improvement Planning **Location: 501 District Wide** **Date: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	3,736,479	-	-	-	-	-	-	-%
Total Revenues		**3,736,479**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
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	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	3,736,479	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
	Total Expenditures	**3,736,479**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

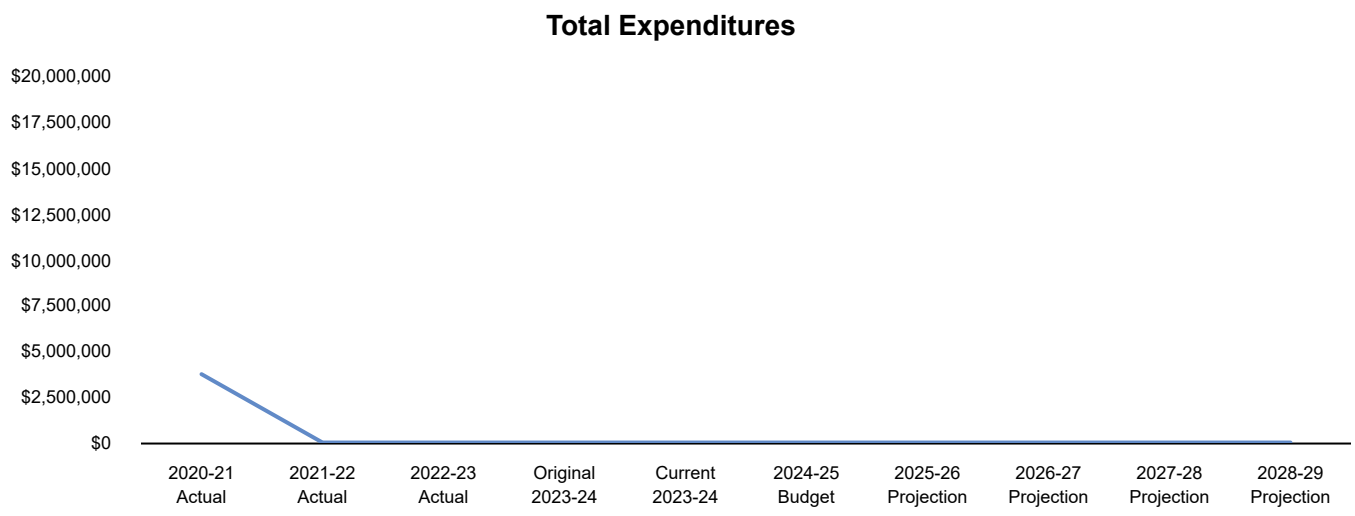
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - Schools	-	-	-	-	-	-	-	-%
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 acccount 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: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	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 FY2024. 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: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 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	11,918	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	35,753	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**47,671**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
015	Budgeted Use Of Fund Balance	-	-	-	-	-	-	-	-%
Total Revenues		**47,671**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
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	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	47,670	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**47,670**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
	Total Expenditures	**47,670**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

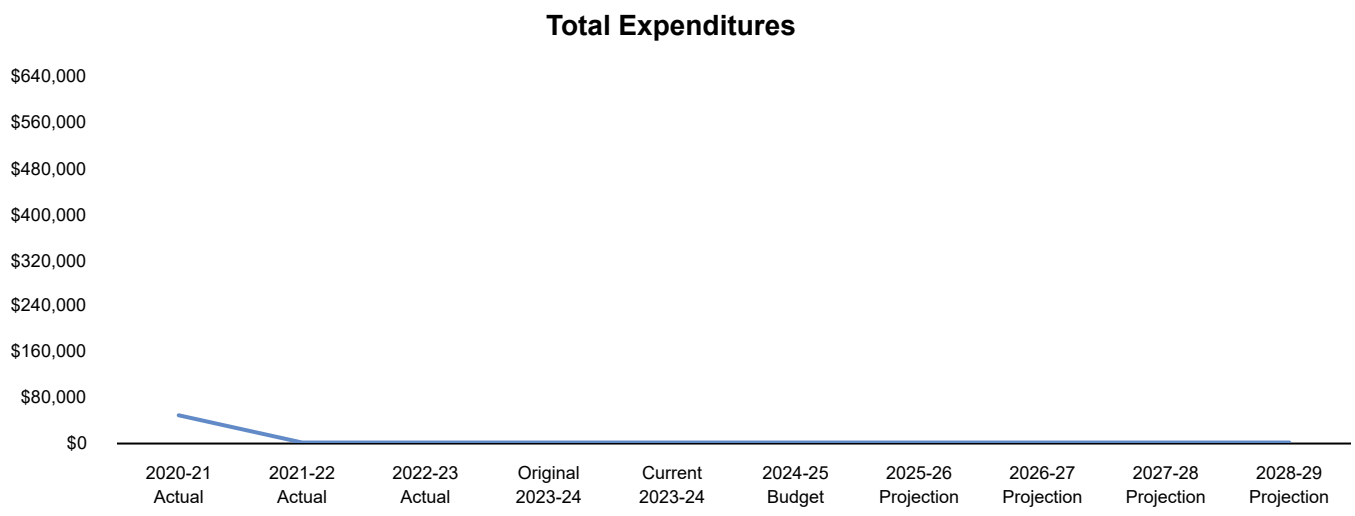
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - Schools	-	-	-	-	-	-	-	-%
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 occurred during a designated disaster.

Fund: 550 Disaster Relief Fund **Location: 501 District Wide** **Date: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 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	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**-**	**-**	**-**	**-**	**-**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



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: 6/5/2024**

FUND REVENUE & EXPENDITURES

		2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	30	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	1,375,216	1,571,227	1,779,896	1,602,651	1,602,651	1,842,469	239,818	15%
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	**1,375,246**	**1,571,227**	**1,779,896**	**1,602,651**	**1,602,651**	**1,842,469**	**239,818**	**15%**
015	Budgeted Use Of Fund Balance	-	-	53,899	-	-	-	-	-%
Total Revenues		**1,375,246**	**1,571,227**	**1,833,795**	**1,602,651**	**1,602,651**	**1,842,469**	**239,818**	**15%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 4,343	$ 31,953	$ 111,542	$ 95,637	$ 95,637	$ 95,637	$ -	-%
320	Non-certificated Salaries	32,755	41,300	53,300	44,954	44,954	44,954	-	-%
360	Employee Benefits	33,275	42,595	98,087	78,188	78,188	79,812	1,624	2%
	Total Personnel	**70,373**	**115,848**	**262,929**	**218,779**	**218,779**	**220,403**	**1,624**	**1%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	139,120	133,450	150,940	150,940	150,940	150,940	-	-%
420	Staff Travel	-	73	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	1,165,753	1,267,955	1,419,926	1,232,932	1,232,932	1,471,126	238,194	19%
450	Supplies & Materials	-	-	-	-	-	-	-	-%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Outlay	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**1,304,873**	**1,401,478**	**1,570,866**	**1,383,872**	**1,383,872**	**1,622,066**	**238,194**	**17%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**1,375,246**	**1,517,326**	**1,833,795**	**1,602,651**	**1,602,651**	**1,842,469**	**239,818**	**15%**
FUND TOTAL		**$ -**	**$ 53,901**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

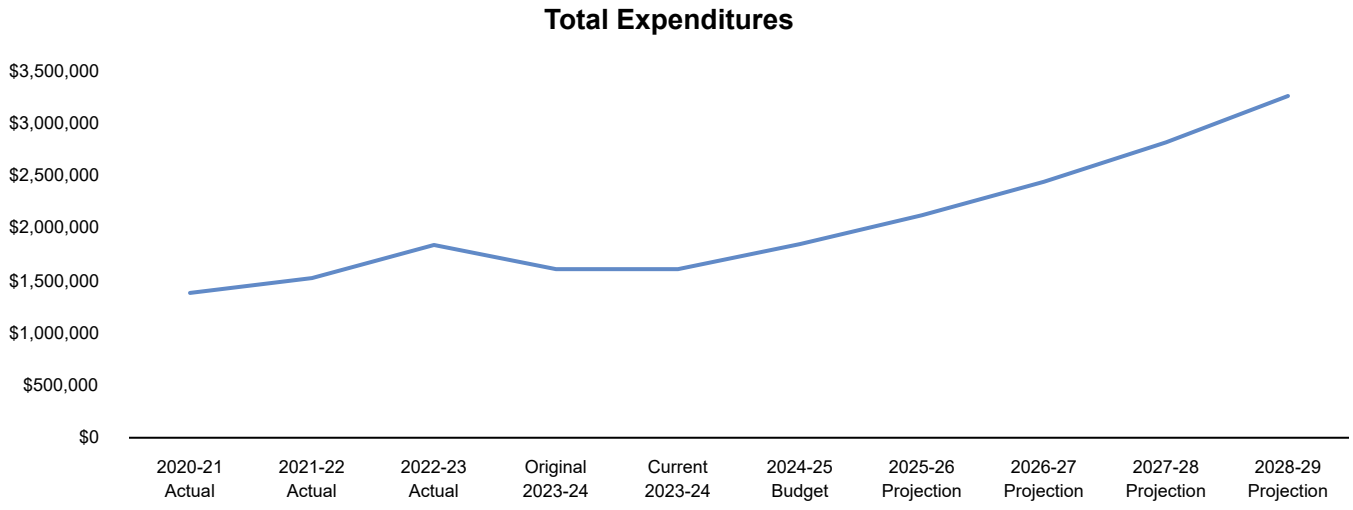
	2020-21 Actual	2021-22 Actual	2022-23 Actual	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% of Change
ADM ENROLLMENT	**17,885.13**	**18,886.19**	**19,286.48**	**19,530.00**	**19,371.74**	**19,412.00**	**40.26**	**0%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
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	0.50	0.50	-	-%
Total Non-Certificated	**-**	**-**	**0.70**	**0.70**	**0.50**	**0.50**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**0.70**	**0.70**	**0.50**	**0.50**	**-**	**-%**

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: 6/5/2024**

LONG-TERM REVENUES & EXPENDITURES REVENUES & EXPENDITURES

		2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-2029 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	1,842,469	2,118,437	2,438,520	2,815,214	3,258,665
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	**1,842,469**	**2,118,437**	**2,438,520**	**2,815,214**	**3,258,665**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**1,842,469**	**2,118,437**	**2,438,520**	**2,815,214**	**3,258,665**
PERSONNEL EXPENDITURE						
310	Certificated Salaries	$ 95,637	$ 100,036	$ 101,637	$ 103,263	$ 104,915
320	Non-certificated Salaries	44,954	47,696	49,175	50,699	52,271
360	Employee Benefits	79,812	83,837	88,373	93,206	98,354
	Total Personnel	**220,403**	**231,569**	**239,185**	**247,168**	**255,540**
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	1,471,126	1,735,928	2,048,395	2,417,106	2,852,185
450	Supplies & Materials	-	-	-	-	-
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Outlay	-	-	-	-	-
	Total Non-Personnel	**1,622,066**	**1,886,868**	**2,199,335**	**2,568,046**	**3,003,125**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**1,842,469**	**2,118,437**	**2,438,520**	**2,815,214**	**3,258,665**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



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.

MATANUSKA SUSITNA 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 to provide additional background and context for the decisions made during the budget process.

Unless otherwise noted, all information within this section is audited actual data. All audited data is as of June 30, 2023.

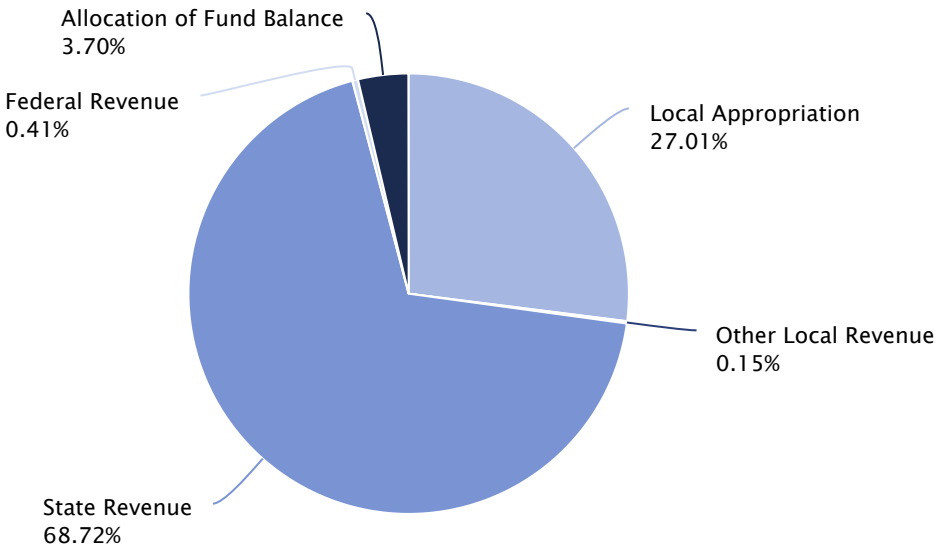
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General Fund Revenue

Local Appropriation	$	74,881,853	27.01%
Other Local Revenue		420,885	0.15%
State Revenue		190,509,185	68.72%
Federal Revenue		1,135,411	0.41%
Allocation of Fund Balance		10,269,338	3.70%
Total Revenue Budget	**$**	**277,216,672**	**99.99%**

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 2025 Revenue
General Fund

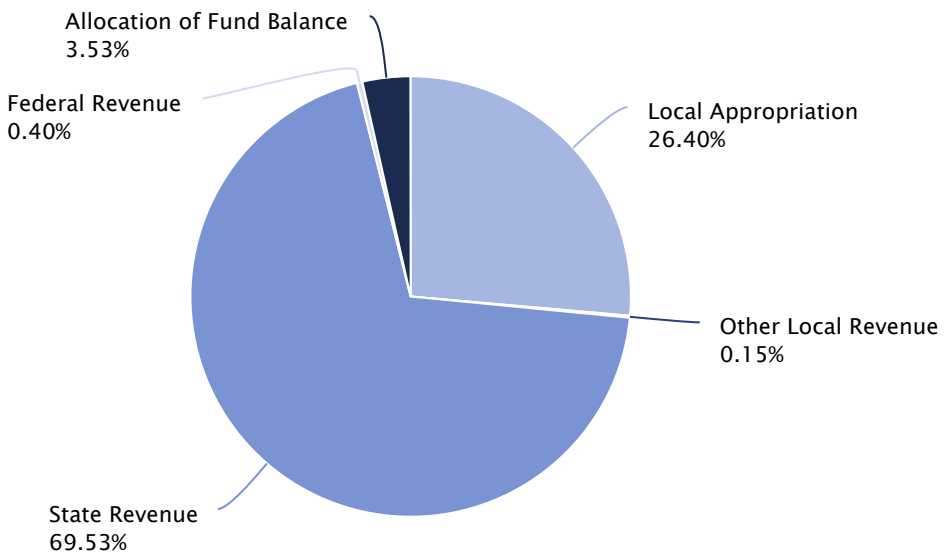


General Fund Revenue
With On-Behalf

Local Appropriation	$	74,881,853	25.14%
Other Local Revenue		420,885	0.14%
State Revenue		211,137,495	70.89%
Federal Revenue		1,135,411	0.38%
Allocation of Fund Balance		10,269,338	3.45%
Total Revenue Budget	**$**	**297,844,982**	**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 2025 Revenue
General Fund



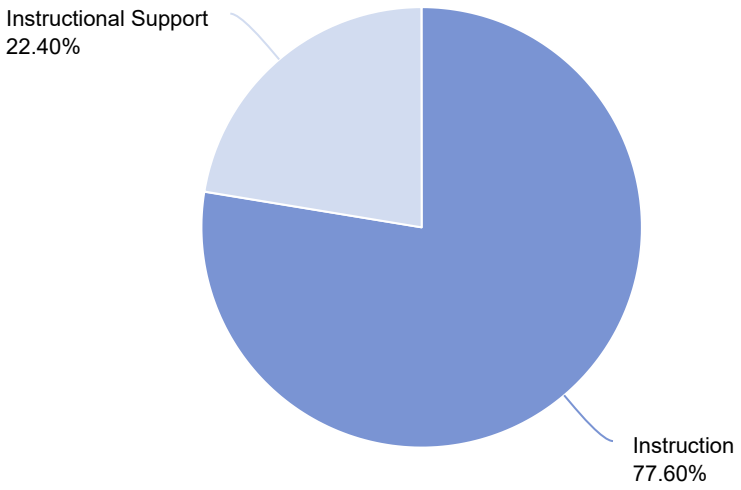
General Fund Expenditure by Function

Regular Instruction	$ 114,893,506		
Special Education - Instruction	42,318,961		
Special Education - Student	20,097,288		
Support Services - Student	12,269,850		
Support Services - Instruction	11,909,467		
School Administration	10,708,418		
Instruction Subtotal	**$ 212,197,491**	**$ 212,197,491**	**77.60%**
School Administration - Support	$ 11,678,630		
District Administration	1,311,700		
District Administration - Support	15,279,189		
Operations and Maintenance	26,284,906		
Student Transportation	-		
Student Activities	4,567,830		
Community Services	52,736		
Debt Services	2,065,576		
Instructional Support Subtotal	**$ 61,240,567**	**$ 61,240,567**	**22.40%**
Total Expenditures		**$ 273,438,058**	**100.00%**
Transfers to Other Funds	4,144,210	4,144,210	
Total Expenditure and Transfers	**$ 277,582,268**	**$ 277,582,268**	

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 2025 budget designates 78% of the operating budget to instructional expenses, as depicted in blue.

Instruction and Instructional Support
General Fund Expenditure



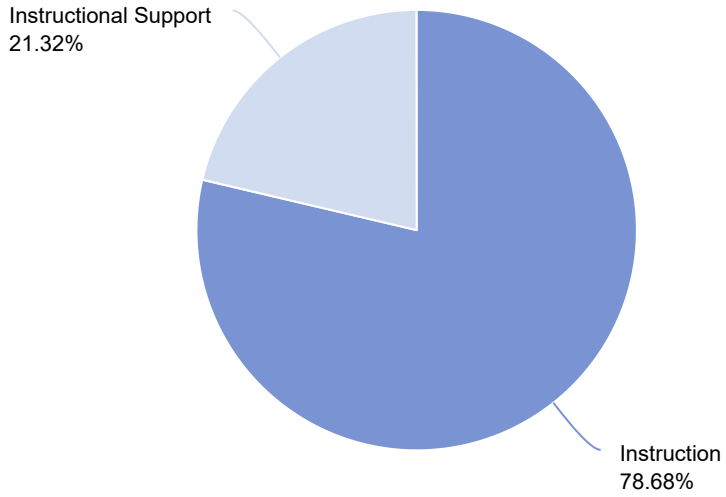
General Fund Expenditure by Function
With On-Behalf

Regular Instruction	$ 126,013,333		
Special Education - Instruction	45,463,262		
Special Education - Student	21,735,615		
Support Services - Student	13,326,804		
Support Services - Instruction	12,849,004		
School Administration	11,995,987		
Instruction Subtotal	**$ 231,384,006**	**$ 231,384,006**	**78.68%**
School Administration - Support	$ 11,984,627		
District Administration	1,382,568		
District Administration - Support	15,554,370		
Operations and Maintenance	26,652,559		
Student Transportation	-		
Student Activities	4,988,348		
Community Services	54,314		
Debt Services	2,065,576		
Instructional Support Subtotal	**$ 62,682,362**	**$ 62,682,362**	**21.32%**
Total Expenditures		**$ 294,066,368**	**100.00%**
Transfers to Other Funds	4,144,210	4,144,210	
Total Expenditure and Transfers	**$ 298,210,578**	**$ 298,210,578**	

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 2025 budget (with on-behalf included) designates 79% of the operating budget to instructional expenses, as depicted in blue.

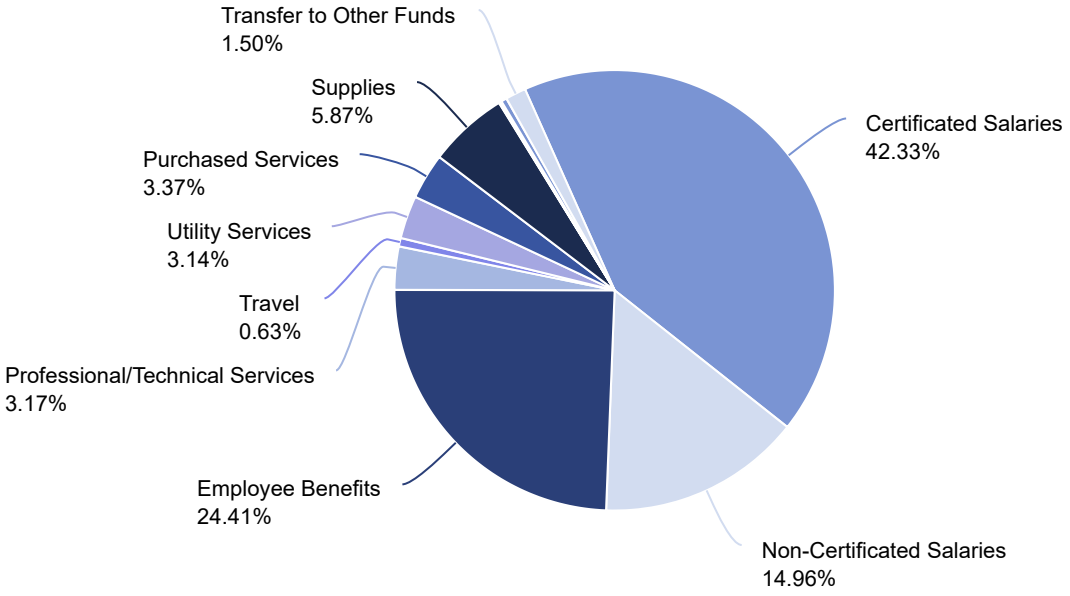
Instruction and Instructional Support
General Fund Expenditure



General Fund Expenditure by Object

Certificated Salaries	$	116,628,285	42.02%
Non-Certificated Salaries		41,223,435	14.85%
Employee Benefits		67,249,389	24.23%
Professional/Technical Services		8,731,120	3.15%
Travel		1,723,886	0.62%
Utility Services		8,664,579	3.12%
Purchased Services		9,284,859	3.34%
Supplies		16,170,619	5.83%
Tuition & Stipends		100,000	0.04%
Other Expenses		446,811	0.16%
Equipment		1,149,500	0.41%
Debt Sercives		2,065,576	0.74%
Transfer to Other Funds		4,144,210	1.49%
	$	**277,582,268**	**100.00%**

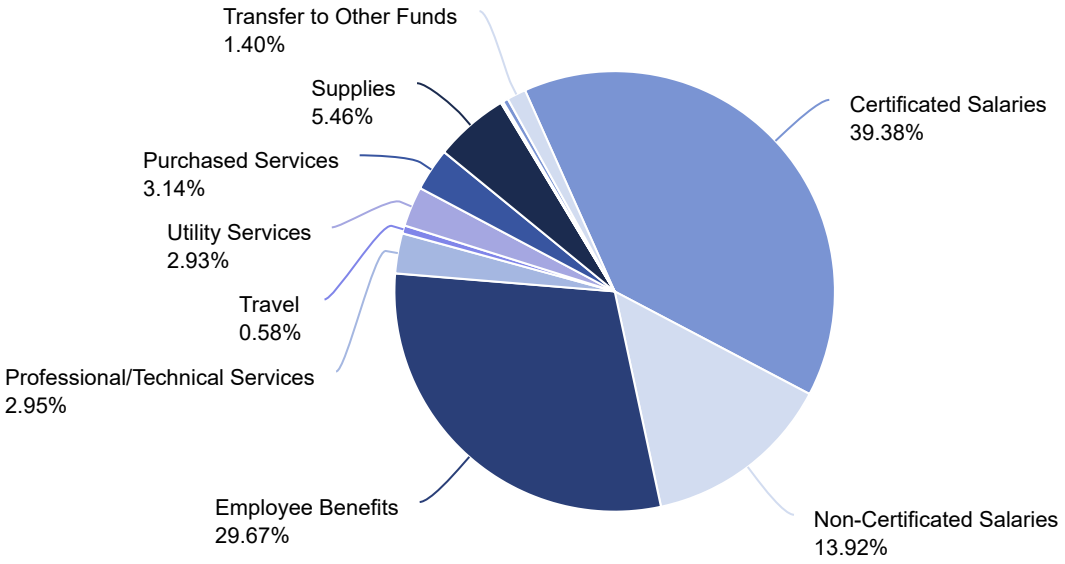
General Fund Expenditure by Object



General Fund Expenditure by Object
With On-Behalf

Certificated Salaries	$	116,628,285	39.11%
Non-Certificated Salaries		41,223,435	13.82%
Employee Benefits		87,877,699	29.47%
Professional/Technical Services		8,731,120	2.93%
Travel		1,723,886	0.58%
Utility Services		8,664,579	2.91%
Purchased Services		9,284,859	3.11%
Supplies		16,170,619	5.42%
Tuition & Stipends		100,000	0.03%
Other Expenses		446,811	0.15%
Equipment		1,149,500	0.39%
Long-Term Debt		2,065,576	0.69%
Transfer to Other Funds		4,144,210	1.39%
	$	**298,210,578**	**100.00%**

General Fund Expenditure by Object



ALL GOVERNMENTAL FUNDS REVENUES

Last Ten Fiscal Years

(modified accrual basis of accounting)

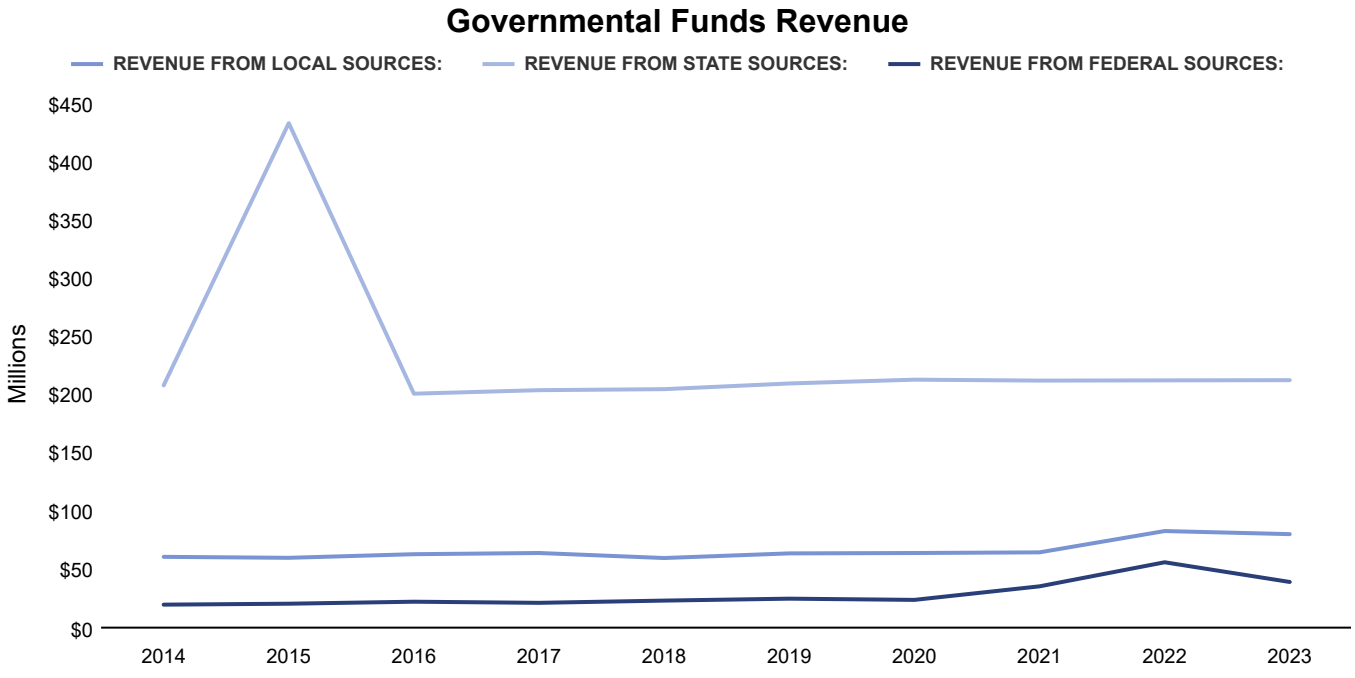
	Fiscal Year				
	2014	2015	2016	2017	2018
REVENUE FROM LOCAL SOURCES:					
Borough Direct Appropriations	$ 51,226,720	$ 51,291,720	$ 52,665,941	$ 55,841,300	$ 55,841,300
E-Rate Revenue	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.
USDA Food Service Reimbursement	1,143,678	1,108,593	1,039,643	1,115,178	1,097,620
Earnings On Investments	351	1,185	34	34	37
Other Local Revenues	7,504,075	6,635,854	8,435,083	6,214,888	1,919,618
Student Activity Fund Receipts	-	-	-	-	-
Tuition	-	-	-	-	-
Total Revenue From Local Sources	**59,874,824**	**59,037,352**	**62,140,701**	**63,171,400**	**58,858,575**
REVENUE FROM STATE SOURCES:					
Foundation Program	143,796,099	155,076,933	163,573,688	169,628,235	169,972,248
School Improvement	476,483	496,904	517,671	531,101	537,159
50% ISER Grant	-	-	-	-	-
Energy Relief Grant	2,517,299	5,300,487	-	-	-
Senate Bill 18	2,996,786	-	-	-	-
Tuition	-	-	-	-	-
TRS Revenue On-Behalf	36,858,926	239,848,269	16,045,044	14,735,551	14,396,752
PERS Revenue On-Behalf	4,187,300	13,941,378	1,875,047	1,507,427	1,047,303
Other State Revenue	16,164,379	17,283,941	17,834,064	16,457,713	17,777,841
Total Revenue From State Sources	**206,997,272**	**431,947,912**	**199,845,514**	**202,860,027**	**203,731,303**
REVENUE FROM FEDERAL SOURCES:					
Direct	1,073,904	852,066	778,384	804,092	629,961
E-Rate Revenue	977,158	1,222,684	2,437,337	1,349,403	1,280,412
Medicaid Reimbursement	166,098	1,150,746	1,066,987	1,090,092	1,356,014
AK & Other Intermediate Agencies	16,641,195	16,443,827	17,103,205	17,170,462	19,069,002
Total Revenue From Federal Sources	**18,858,355**	**19,669,323**	**21,385,913**	**20,414,049**	**22,335,389**
REVENUE TOTALS	**$ 285,730,451**	**$ 510,654,587**	**$ 283,372,128**	**$ 286,445,476**	**$ 284,925,267**

ALL GOVERNMENTAL FUNDS REVENUES

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year				
	2019	2020	2021	2022	2023
REVENUE FROM LOCAL SOURCES:					
Borough Direct Appropriations	$ 58,374,918	$ 60,665,932	$ 62,310,148	$ 77,741,806	$ 70,696,614
E-Rate Revenue	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.
USDA Food Service Reimbursement	1,180,345	924,359	117,724	104,621	1,061,347
Earnings On Investments	53	16	-	-	-
Other Local Revenues	3,283,467	1,570,975	-	872,360	3,751,681
Student Activity Fund Receipts	-	-	1,300,414	3,280,448	3,841,226
Tuition	-	-	-	-	-
Total Revenue From Local Sources	**62,838,783**	**63,161,282**	**63,728,286**	**81,999,235**	**79,350,868**
REVENUE FROM STATE SOURCES:					
Foundation Program	169,485,342	170,211,256	173,028,762	172,390,476	172,640,628
School Improvement	541,059	543,865	555,955	558,561	564,256
50% ISER Grant	-	-	-	-	-
Energy Relief Grant	-	-	-	-	-
Senate Bill 18	-	-	-	-	-
Tuition	-	-	-	-	-
TRS Revenue On-Behalf	16,208,585	17,889,178	17,841,542	18,654,054	12,218,945
PERS Revenue On-Behalf	1,966,871	2,338,553	3,022,315	2,954,311	983,112
Other State Revenue	20,413,336	20,898,625	16,625,163	16,721,264	25,043,278
Total Revenue From State Sources	**208,615,193**	**211,881,477**	**211,073,737**	**211,278,666**	**211,450,219**
REVENUE FROM FEDERAL SOURCES:					
Direct	594,830	752,961	834,165	638,853	165,023
E-Rate Revenue	1,276,298	1,344,024	1,439,607	1,383,260	968,856
Medicaid Reimbursement	618,220	18,384	501,424	681,942	649,320
AK & Other Intermediate Agencies	21,502,486	20,831,288	31,798,224	52,509,729	36,528,691
Total Revenue From Federal Sources	**23,991,834**	**22,946,657**	**34,573,420**	**55,213,784**	**38,311,890**
REVENUE TOTALS	**$ 295,445,810**	**$ 297,989,416**	**$ 309,375,443**	**$ 348,491,685**	**$ 329,112,977**



ALL GOVERNMENTAL FUNDS EXPENDITURES

Last Ten Fiscal Years

(modified accrual basis of accounting)

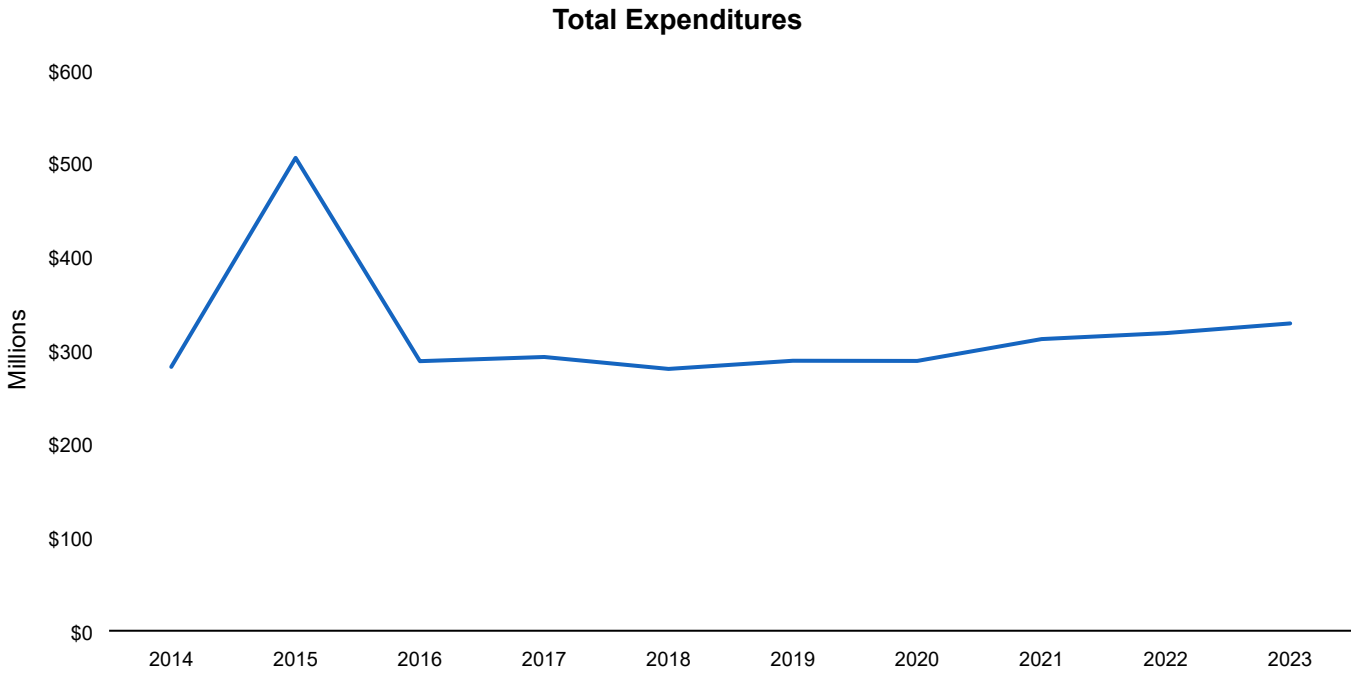
	Fiscal Year				
	2014	2015	2016	2017	2018
Instruction	$ 116,008,960	$ 240,362,437	$ 108,132,268	$ 110,759,936	$ 107,417,063
Special Education Instruction	39,595,992	72,343,485	39,130,728	42,212,271	41,630,066
Special Education Support Svc. - Students	14,977,473	31,087,214	16,183,342	17,240,183	17,795,980
Support Services - Students	10,296,301	21,320,389	9,853,439	10,599,150	9,684,574
Support Services - Instruction	11,881,290	26,037,639	13,534,368	12,575,788	11,471,417
School Administration	9,727,761	23,633,598	9,911,971	10,212,836	10,256,013
School Administration Support Services	10,349,865	12,078,209	10,699,171	11,344,458	10,522,280
District Administration	2,341,882	3,942,710	2,322,675	2,281,051	1,543,480
District Administration Support Services	9,808,134	12,527,440	15,122,521	12,659,529	12,363,490
Operations And Maintenance Of Plant	24,054,428	26,728,663	26,129,500	26,131,547	24,810,971
Student Activities	4,289,527	7,299,072	3,534,412	3,770,079	3,622,219
Student Transportation Service	14,628,406	15,287,959	17,051,828	18,040,165	17,452,335
Student Transportation Service-School Act	-	-	-	809,345	-
Adult And Continuing Education Instruction	-	-	-	-	400,198
Community Services	24,700	25,746	20,854	23,151	22,222
Food Services	6,310,791	6,513,662	6,801,723	7,103,929	6,901,329
Debt Service: Principal	-	-	-	-	133,244
Debt Service: Interest	-	-	-	-	401,222
Debt Service: Other Purchased Services	-	-	-	-	-
Capital Outlay	7,056,205	5,908,069	9,041,458	6,182,963	2,738,366
TOTAL EXPENDITURES	**$ 281,351,715**	**$ 505,096,292**	**$ 287,470,258**	**$ 291,946,381**	**$ 279,166,469**

ALL GOVERNMENTAL FUNDS EXPENDITURES

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year				
	2019	2020	2021	2022	2023
Instruction	$ 108,758,800	$ 109,373,711	$ 126,447,541	$ 125,903,618	$ 122,801,126
Special Education Instruction	42,447,550	42,948,462	44,875,681	44,732,945	42,900,132
Special Education Support Svc. - Students	17,547,078	17,876,281	19,390,806	20,641,383	20,715,841
Support Services - Students	10,320,728	10,905,975	12,081,601	15,261,533	13,014,907
Support Services - Instruction	14,565,633	14,323,543	11,801,881	11,316,388	13,701,578
School Administration	10,866,725	10,628,388	11,364,012	11,641,507	11,419,008
School Administration Support Services	10,355,295	10,091,986	10,459,825	10,903,071	10,968,699
District Administration	1,561,093	1,752,654	1,349,835	1,395,815	1,510,059
District Administration Support Services	13,365,885	14,322,826	15,396,072	15,788,043	14,705,698
Operations And Maintenance Of Plant	25,277,087	24,911,300	26,296,966	24,242,916	25,649,070
Student Activities	3,718,195	3,441,325	5,178,609	5,978,507	6,692,602
Student Transportation Service	17,519,061	16,524,347	17,598,692	17,929,959	15,447,852
Student Transportation Service-School Act	-	-	-	-	-
Adult And Continuing Education Instruction	228,364	300,153	249,527	351,596	337,726
Community Services	83,800	14,204	47,784	26,677	43,191
Food Services	6,870,276	6,687,893	6,871,697	8,093,495	8,584,646
Debt Service: Principal	150,489	156,036	161,787	1,821,993	2,926,128
Debt Service: Interest	242,811	237,264	231,513	413,028	511,308
Debt Service: Other Purchased Services	-	-	-	-	60
Capital Outlay	4,036,311	3,226,660	1,297,358	1,063,272	15,936,087
TOTAL EXPENDITURES	**$ 287,915,181**	**$ 287,723,008**	**$ 311,101,187**	**$ 317,505,746**	**$ 327,865,718**



FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

(modified accrual basis of accounting)

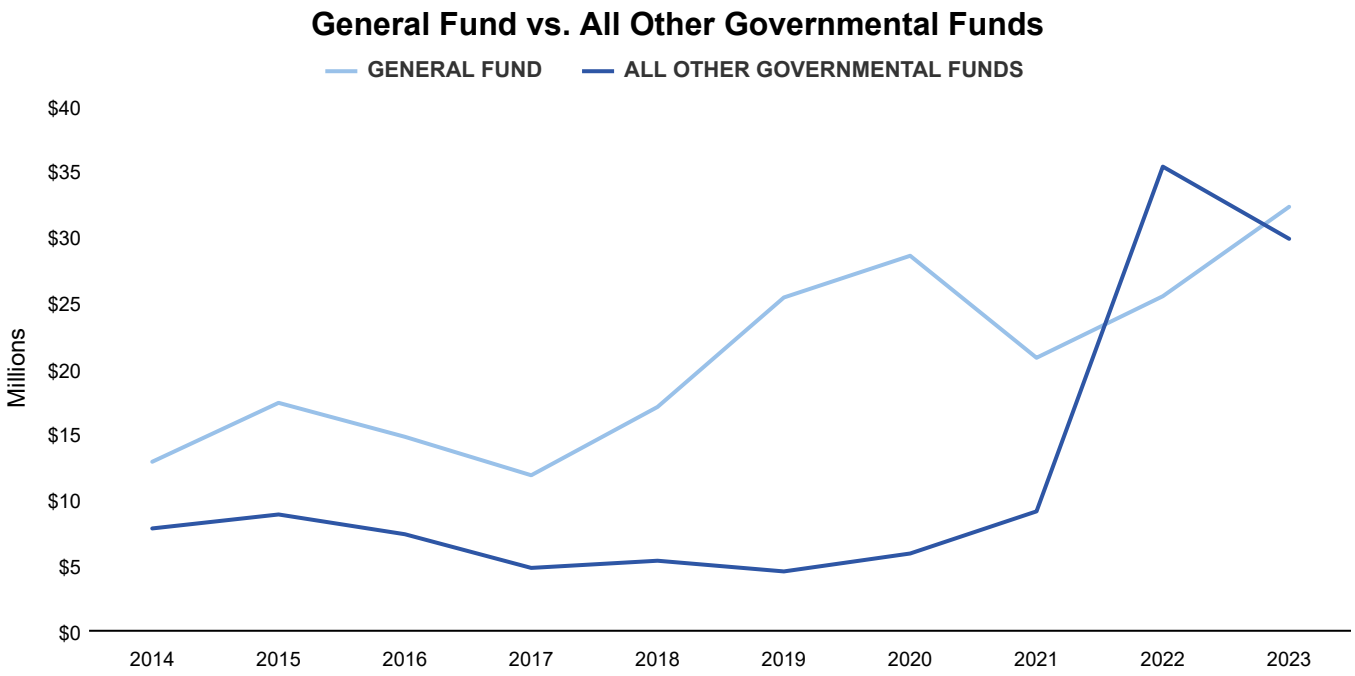
	Fiscal Year				
	2014	2015	2016	2017	2018
GENERAL FUND					
Nonspendable	$ 1,503,064	$ 1,623,546	$ 1,763,837	$ 2,587,589	$ 2,600,665
Restricted	-	903,914	1,221,455	1,606,630	1,768,396
Committed	500,000	500,000	500,000	500,000	500,000
Assigned	-	-	-	-	500,000
Unassigned	10,809,725	14,278,535	11,230,141	7,088,486	11,623,996
Total General Fund	**12,812,789**	**17,305,995**	**14,715,433**	**11,782,705**	**16,993,057**
ALL OTHER GOVERNMENTAL FUNDS					
Nonspendable, Reported In:					
Special Revenue Funds	630,557	633,195	563,139	879,944	758,689
Restricted	5,772	5,776	5,780	4,282	4,285
Committed, Reported In:					
Capital Projects Funds	5,895,826	6,654,120	4,857,129	3,053,923	3,735,930
Assigned, Reported In:					
Special Revenue Funds	1,195,490	1,499,642	1,859,118	1,010,450	775,924
Unassigned, Reported In:					
Special Revenue Funds	-	-	-	(231,610)	(9,393)
Total All Other Governmental Funds	**7,727,645**	**8,792,733**	**7,285,166**	**4,716,989**	**5,265,435**
Total Fund Balance for All Funds	**$ 20,540,434**	**$ 26,098,728**	**$ 22,000,599**	**$ 16,499,694**	**$ 22,258,492**

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year				
	2019	2020	2021	2022	2023
GENERAL FUND					
Nonspendable	$ 2,304,658	$ 2,332,448	$ 6,447,219	$ 6,892,092	$ 7,634,554
Restricted	1,919,998	2,064,434	3,162,995	2,883,810	3,097,070
Committed	-	-	-	-	-
Assigned	500,000	500,000	500,000	750,000	750,000
Unassigned	20,615,226	23,625,155	10,631,049	14,911,463	20,775,143
Total General Fund	**25,339,882**	**28,522,037**	**20,741,263**	**25,437,365**	**32,256,767**
ALL OTHER GOVERNMENTAL FUNDS					
Nonspendable, Reported In:					
Special Revenue Funds	667,038	1,781,642	1,409,084	1,332,303	1,385,480
Restricted	4,289	4,290	-	-	-
Committed, Reported In:					
Capital Projects Funds	3,013,030	3,736,478	6,252,286	28,395,298	23,381,181
Assigned, Reported In:					
Special Revenue Funds	682,624	1,326,551	1,368,496	5,592,102	5,046,224
Unassigned, Reported In:					
Special Revenue Funds	82,258	(1,032,346)	-	-	-
Total All Other Governmental Funds	**4,449,239**	**5,816,615**	**9,029,866**	**35,319,703**	**29,812,885**
Total Fund Balance for All Funds	**$ 29,789,121**	**$ 34,338,652**	**$ 29,771,129**	**$ 60,757,068**	**$ 62,069,652**

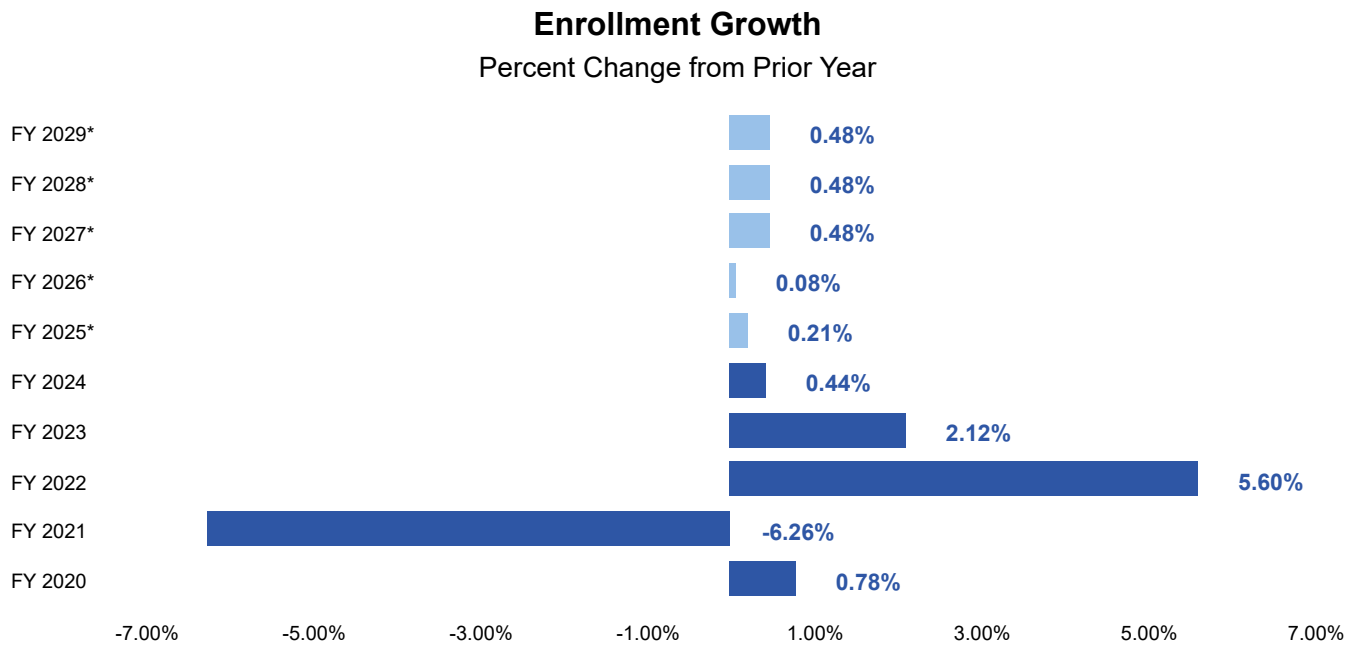


ADM ENROLLMENT HISTORY & PROJECTION

Average Daily Membership (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 the last Friday in October. That daily enrollment is used to determine the ADM. This number is then used to calculate State funding through the State Foundation Formula.

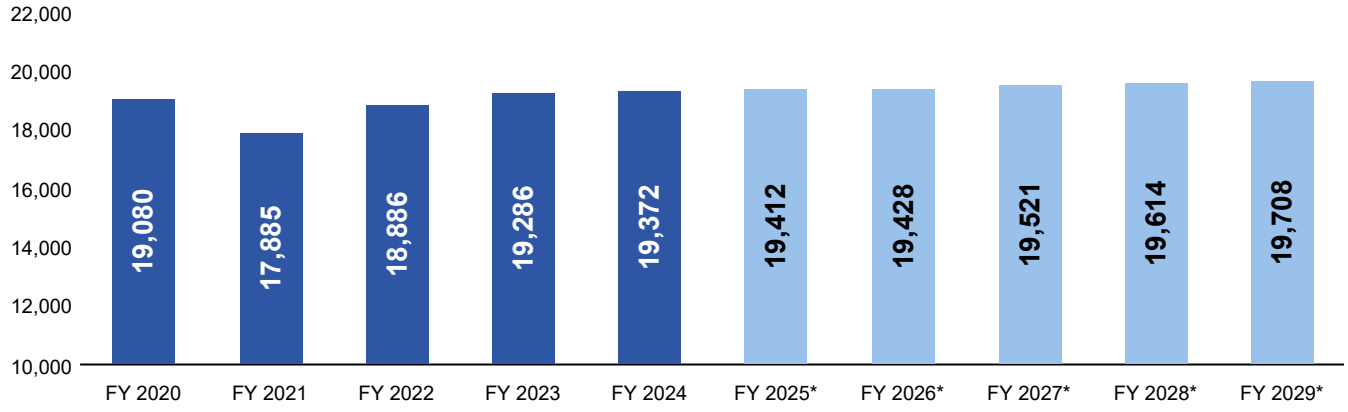
A factor of the average growth (0.54%) over the past 10 years for the District was applied for FY 2025-2029.



5 YEARS HISTORIC ENROLLMENT WITH 5 YEARS ENROLLMENT PROJECTION

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025*	FY 2026*	FY 2027*	FY 2028*	FY 2029*
Enrollment (ADM)	19,080	17,885	18,886	19,286	19,372	19,412	19,428	19,521	19,614	19,708
Change from PY	148	(1,195)	1,001	400	85	40	16	93	93	94
% Change from PY	0.78%	(6.26%)	5.60%	2.12%	0.44%	0.21%	0.08%	0.48%	0.48%	0.48%

* Projected



ADM ENROLLMENT HISTORY BY GRADE LEVEL

Last Ten Fiscal Years, One Year Projection

Fiscal Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025*
PK	94	108	114	116	119	100	92	87	90	81	102
KG	1,348	1,489	1,420	1,440	1,513	1,444	1,360	1,508	1,413	1,375	1,205
1	1,380	1,386	1,511	1,430	1,435	1,469	1,340	1,451	1,549	1,426	1,424
2	1,417	1,389	1,436	1,532	1,410	1,488	1,367	1,388	1,518	1,584	1,492
3	1,458	1,490	1,442	1,437	1,520	1,447	1,335	1,469	1,450	1,531	1,634
4	1,410	1,508	1,516	1,444	1,478	1,566	1,338	1,425	1,542	1,481	1,572
5	1,408	1,447	1,538	1,517	1,472	1,510	1,401	1,440	1,476	1,568	1,534
Total Elem	**8,516**	**8,816**	**8,976**	**8,915**	**8,947**	**9,024**	**8,234**	**8,768**	**9,036**	**9,046**	**8,963**
6	1,267	1,451	1,474	1,552	1,523	1,519	1,396	1,475	1,484	1,496	1,575
7	1,335	1,314	1,448	1,490	1,530	1,544	1,397	1,429	1,474	1,503	1,481
8	1,320	1,392	1,340	1,454	1,469	1,529	1,420	1,487	1,477	1,466	1,498
Total MS	**3,922**	**4,158**	**4,262**	**4,496**	**4,522**	**4,592**	**4,212**	**4,391**	**4,435**	**4,465**	**4,554**
9	1,386	1,383	1,393	1,366	1,445	1,473	1,472	1,473	1,513	1,515	1,498
10	1,312	1,416	1,374	1,376	1,348	1,435	1,399	1,510	1,469	1,526	1,525
11	1,269	1,315	1,411	1,349	1,303	1,281	1,363	1,393	1,461	1,419	1,487
12	1,353	1,378	1,392	1,466	1,367	1,274	1,204	1,352	1,373	1,400	1,385
Total HS	**5,319**	**5,491**	**5,570**	**5,557**	**5,463**	**5,464**	**5,438**	**5,727**	**5,815**	**5,860**	**5,895**
Grand Total	**17,757**	**18,465**	**18,808**	**18,968**	**18,932**	**19,080**	**17,885**	**18,886**	**19,286**	**19,372**	**19,412**
Change	281	707	343	160	(36)	148	(1,195)	1,001	400	85	40
Percentage Change	1.6%	3.8%	1.8%	0.8%	(0.2%)	0.8%	(6.7%)	5.3%	2.1%	0.4%	0.2%

** Projected and unaudited ADM enrollment*

Source:

State of Alaska - Department of Education & Early Development
Average daily membership report for the fiscal year reporting 2015-25

ADM ENROLLMENT

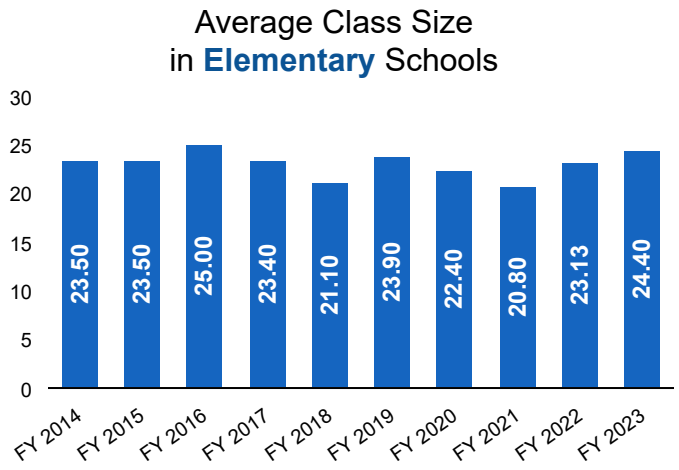
5 Years Enrollment History with 5 Years Enrollment Projection by School

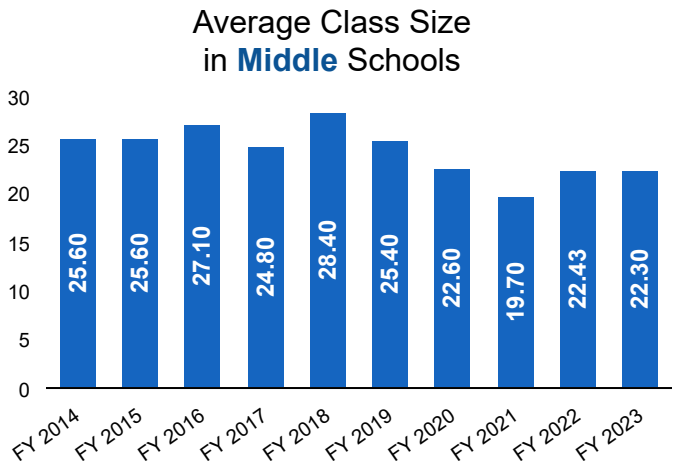
		FY 2020 ADM Count	FY 2021 ADM Count	FY 2022 ADM Count	FY 2023 ADM Count	FY 2024 ADM Count	FY 2025 PROJECTION	FY 2026 PROJECTION	FY 2027 PROJECTION	FY 2028 PROJECTION	FY 2029 PROJECTION
Elementary Schools											
030	Big Lake Elementary	355.70	292.38	336.43	353.15	313.45	311.00	313.00	315.00	317.00	319.00
032	Iditarod Elementary	400.95	343.95	371.75	397.00	410.00	418.00	420.00	422.00	424.00	426.00
033	Sherrod Elementary	451.00	376.65	372.15	393.30	371.00	355.00	357.00	359.00	361.00	363.00
034	Swanson Elementary	453.65	344.50	395.85	385.35	344.80	322.00	324.00	326.00	328.00	330.00
039	Snowshoe Elementary	380.03	275.45	317.75	342.95	355.80	361.00	363.00	365.00	367.00	369.00
041	Butte Elementary	292.42	230.90	247.78	247.50	263.78	273.00	274.00	275.00	276.00	277.00
043	Cottonwood Creek Elementary	461.45	348.10	403.48	434.83	422.75	420.00	422.00	424.00	426.00	428.00
044	Tanaina Elementary	379.65	322.50	348.50	384.40	368.73	334.00	336.00	338.00	340.00	342.00
045	Pioneer Peak Elementary	454.90	392.80	501.70	515.20	471.10	455.00	457.00	459.00	461.00	463.00
046	Larson Elementary	421.98	321.55	377.95	368.20	351.70	340.00	342.00	344.00	346.00	348.00
047	Finger Lake Elementary	412.62	352.35	377.10	388.45	396.13	383.00	385.00	387.00	389.00	391.00
048	Goose Bay Elementary	273.40	228.68	296.50	281.70	302.62	272.00	273.00	274.00	275.00	276.00
050	John Shaw Elementary	482.00	397.68	503.40	496.65	479.41	454.00	456.00	458.00	460.00	462.00
051	Meadow Lakes Elementary	315.40	256.10	265.85	288.20	281.05	283.00	285.00	287.00	289.00	291.00
052	Knik Elementary	316.10	222.40	263.35	245.30	267.60	294.00	296.00	298.00	300.00	302.00
053	Fred & Sarah Machetanz Elementary	474.83	422.63	450.80	464.60	476.75	461.00	463.00	466.00	469.00	472.00
054	Dena'ina Elementary	369.40	330.18	383.65	398.30	386.00	361.00	363.00	365.00	367.00	369.00
Middle Schools											
010	Palmer Middle	578.55	495.55	556.60	593.75	568.60	562.00	565.00	568.00	571.00	574.00
011	Wasilla Middle	669.50	567.45	605.15	609.10	567.60	603.00	606.00	609.00	612.00	615.00
012	Colony Middle	799.35	578.90	703.03	728.60	752.78	788.00	779.00	783.00	787.00	791.00
013	Teeland Middle	796.00	711.90	777.37	716.75	655.95	659.00	663.00	667.00	671.00	675.00
014	Houston Middle	354.65	241.65	315.55	328.35	343.90	348.00	350.00	352.00	354.00	356.00
High Schools											
001	Palmer High	729.08	658.93	742.98	730.83	658.68	652.00	656.00	660.00	664.00	668.00
003	Wasilla High	850.14	747.60	816.80	845.34	853.48	815.00	819.00	823.00	827.00	831.00
005	Colony High	1,025.33	994.73	1,144.95	1,120.69	1,098.30	1,006.00	1,011.00	1,016.00	1,021.00	1,027.00
007	Houston High	329.55	374.42	367.80	358.25	371.97	355.00	357.00	359.00	361.00	363.00
073	Mat-Su Career & Technical High	732.35	752.65	764.61	750.40	733.63	736.00	740.00	744.00	748.00	752.00
080	Joe Redington Jr/Sr High	596.81	533.65	573.29	555.60	523.10	523.00	526.00	529.00	532.00	535.00
Small Attendance Area											
002	Su Valley Jr/Sr High	202.15	172.90	208.30	220.00	235.00	249.00	250.00	251.00	252.00	253.00
031	Glacier View School	53.00	36.40	34.00	34.95	30.25	32.00	32.00	32.00	32.00	32.00
035	Talkeetna Elementary	100.05	66.50	85.50	91.55	107.10	118.00	119.00	120.00	121.00	122.00
036	Trapper Creek Elementary	17.75	13.00	17.00	22.00	24.75	28.00	28.00	28.00	28.00	28.00
038	Willow Elementary	140.35	106.55	124.94	126.95	118.35	109.00	110.00	111.00	112.00	113.00
042	Sutton Elementary	60.95	44.50	44.45	45.39	42.90	43.00	43.00	43.00	43.00	43.00
049	Beryozava School	28.00	16.00	30.00	23.75	31.25	32.00	32.00	32.00	32.00	32.00
Charter Schools											
061	Midnight Sun Family Learning Center	204.60	172.45	185.20	188.00	185.00	189.00	189.00	189.00	189.00	189.00
062	Academy Charter	254.00	253.95	256.20	261.00	265.50	266.00	266.00	266.00	266.00	266.00
063	Knik Tribal Charter	-	-	-	136.35	186.15	210.00	200.00	200.00	200.00	200.00
065	Twindly Bridge Charter	470.85	558.60	557.85	584.20	591.65	590.00	585.00	585.00	585.00	585.00
066	Birchtree Charter	396.20	353.80	405.80	407.00	407.45	417.00	400.00	400.00	400.00	400.00
067	American Charter Academy	196.90	174.20	192.20	186.40	196.65	188.00	187.00	187.00	187.00	187.00
078	Fronteras Spanish Immersion Charter	324.70	310.75	316.70	323.35	347.25	348.00	318.00	318.00	318.00	318.00
Alternative/Correspondence											
006	Burchell High	199.25	237.50	237.50	210.30	226.95	219.00	220.00	221.00	222.00	223.00
071	Valley Pathways Alternative	156.30	184.70	184.70	206.45	152.35	177.00	178.00	179.00	180.00	181.00
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	77.95	70.50	70.50	82.65	80.70	62.00	62.00	62.00	62.00	62.00
079	Mat-Su Middle College	209.40	187.15	187.15	181.55	203.50	198.00	199.00	200.00	201.00	202.00
091	Mat-Su Central Correspondence	2,831.40	2,151.08	2,151.08	2,216.90	2,533.33	2,778.00	2,793.00	2,808.00	2,823.00	2,838.00
TOTAL		**20,095.58**	**17,241.76**	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,427.00**	**19,519.00**	**19,611.00**	**19,704.00**

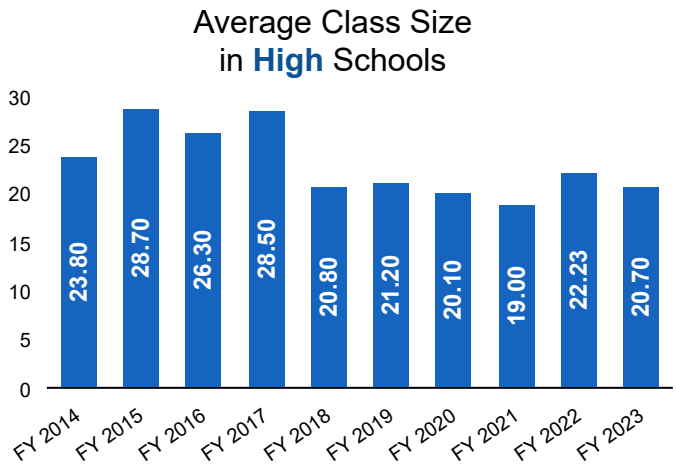
HISTORIC AVERAGE CLASS SIZE*

Last Ten School Years

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Elementary	23.50	23.50	25.00	23.40	21.10	23.90	22.40	20.80	23.13	24.40
Middle	25.60	25.60	27.10	24.80	28.40	25.40	22.60	19.70	22.43	22.30
High	23.80	28.70	26.30	28.50	20.80	21.20	20.10	19.00	22.23	20.70







*Each year the Matanuska-Susitna Borough School District reports the average number of students enrolled in elementary, middle, and high school classes. Average class size reflects the number of students enrolled in all classes throughout the district except correspondence study.

Years	Grades	Ratios		Metrics - per Pupil		
		Pupil to Teacher (PTR)	Elementary Specials to Teaching Staff	Materials & Supplies	Health & Postage Supplies	Additional Allocations
Fiscal Year 2024-2025	**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 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**

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 2019, Accelerated Learning funds were applied only to the core area high schools as a blanket allocation for total enrollment at $50 per student.

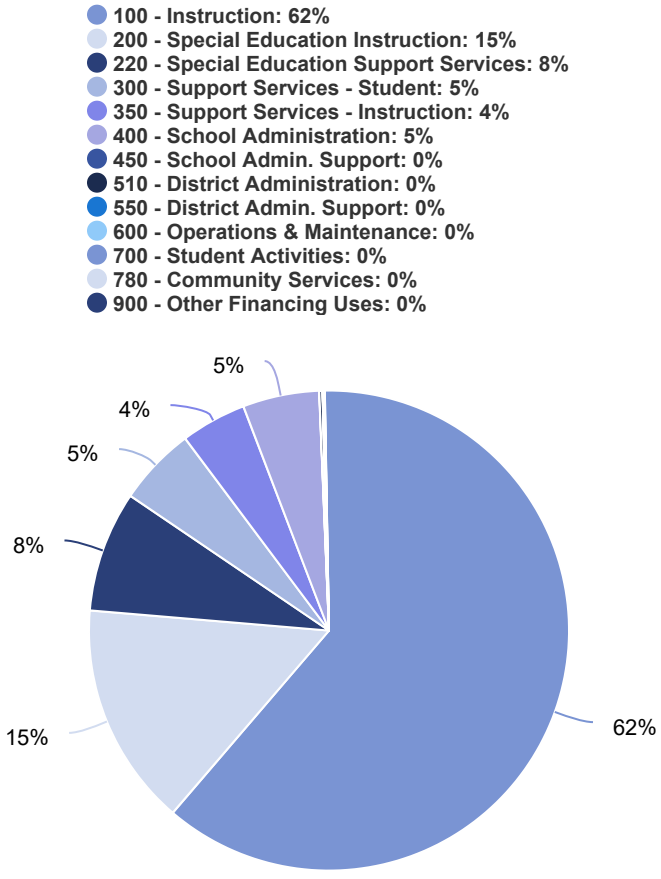
In FY 2020, Accelerated Learning funds were increased to $100 per student and applied only to those students who are actually enrolled in an IB/AP class District Wide.

FY 2025 STAFFING BY FUNCTION

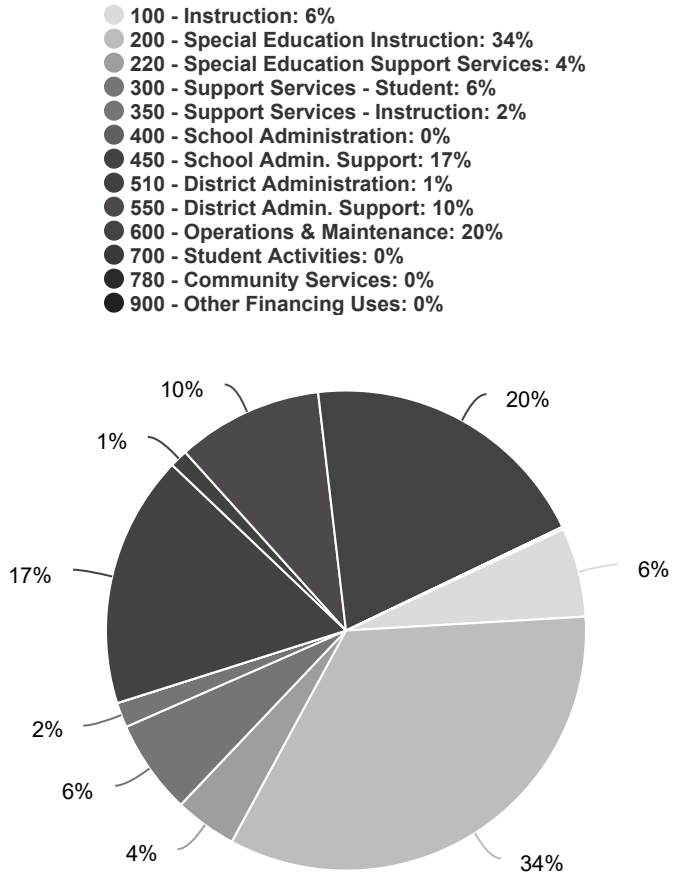
6/5/2024

	Certificated	Non-Certificated	Total Staffing
110 - Regular Education Instruction	792.90	44.93	837.83
200 - Special Education Instruction	193.85	252.56	446.41
220 - Special Education: Support	104.94	31.22	136.16
300 - Support Services: Students	68.07	47.46	115.53
350 - Support Services: Instruction	56.91	12.53	69.44
400 - School Administration	66.45	-	66.45
450 - School Administrative Support	-	127.00	127.00
510 - District Administration	3.00	9.00	12.00
550 - District Administrative Support	-	73.35	73.35
600 - Operations & Maintenance	-	147.50	147.50
700 - Student Activities	1.75	-	1.75
780 - Community Services	-	1.13	1.13
Total Staffing	**1,287.87**	**746.68**	**2,034.55**

Certificated Staffing by Function



Non-Certificated Staffing by Function



ADM Enrollment	19,080.25	17,885.13	18,886.18	19,286.48	19,530.00	19,371.74	19,412.00
Certificated	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Original	FY 2024 Current	FY 2025 Adopted
Director	7.99	6.49	6.49	6.30	6.30	7.10	10.35
Administrator	61.69	63.89	61.64	69.92	71.43	68.65	67.65
Classroom Teacher	732.58	688.31	603.03	671.38	670.89	668.96	735.32
SPED Teacher	207.06	207.69	208.89	203.69	200.69	170.35	176.25
Specialist - School	85.01	104.09	86.53	102.73	100.48	108.75	122.15
Counselor	30.49	34.80	28.31	33.08	33.08	32.59	34.45
Nurse	31.62	31.03	30.73	30.13	29.13	29.70	33.13
Specialist - Department	95.38	99.93	89.74	103.25	103.05	104.57	108.57
Total Certificated	**1,251.82**	**1,236.23**	**1,115.36**	**1,220.48**	**1,215.05**	**1,190.67**	**1,287.87**

Non-Certificated	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Original	FY 2024 Current	FY 2025 Adopted
School Board	7.00	7.00	7.00	11.00	7.00	7.00	7.00
Director	6.25	6.00	5.00	9.00	7.00	7.00	6.00
Supervisor	28.50	33.00	32.50	42.50	41.50	41.50	41.50
Instructional Aide	299.73	322.00	322.78	366.23	343.64	341.68	346.83
Support Staff	134.38	139.43	136.32	162.34	152.72	153.38	154.16
Custodial Staff	101.60	103.13	100.13	130.25	111.25	106.25	105.50
Specialist - Department	93.28	89.58	74.30	98.05	88.05	87.44	85.69
Total Non-Certificated	**670.74**	**700.14**	**678.03**	**819.37**	**751.16**	**744.25**	**746.68**
Total General Fund	**1,922.56**	**1,936.36**	**1,793.39**	**2,039.85**	**1,966.21**	**1,934.92**	**2,034.55**

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 $245.73 million on employee salaries and benefits, which represents roughly 82.4% of the budget including "On-Behalf" payments. As depicted in the table above, this fund supports about 2,035 full-time equivalent (FTE) positions; 1,288 of them certificated. This represents an increase of 97 certificated staffing in the General Fund, or 8.2%. 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 747 non-certificated FTE positions. This represents an increase of approximately 2 FTE, or less than 0.3% increase from the previous year. Overall, the District increased its General Fund staffing by approximately 100 FTE, which represents an increase of 5.1% from FY 2024'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	19,080.25	17,885.13	18,886.18	19,286.48	19,530.00	19,371.74	19,412.00
Certificated	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Original	FY 2024 Current	FY 2025 Budget
Director	3.96	5.25	5.35	7.75	6.90	4.85	4.65
Administrator	4.40	3.40	2.90	1.80	1.80	2.18	0.80
Classroom Teacher	38.64	46.01	125.25	89.05	89.58	128.25	14.24
SPED Teacher	5.40	6.72	5.62	5.50	5.50	15.50	-
Specialist - School	12.90	14.00	11.25	-	-	26.90	-
Counselor	3.49	8.59	22.49	8.67	8.58	9.57	6.34
Nurse	0.91	4.97	0.77	4.87	4.70	4.50	0.50
Specialist - Department	4.40	13.40	12.27	12.00	12.13	12.54	10.74
Total Certificated	**74.10**	**102.34**	**185.90**	**129.64**	**129.19**	**204.29**	**37.27**

Non-Certificated	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Original	FY 2024 Current	FY 2025 Budget
School Board	-	-	-	-	-	-	-
Director	-	-	-	0.37	0.37	1.00	1.00
Supervisor	8.00	5.00	8.38	9.00	18.20	9.91	8.91
Instructional Aide	99.25	70.91	87.02	-	-	106.23	90.20
Support Staff	105.48	82.84	94.43	76.04	70.85	68.53	68.53
Custodial Staff	-	2.75	7.50	0.25	0.25	0.75	0.75
Specialist - Department	15.38	23.00	28.30	31.57	29.57	29.25	30.25
Total Non-Certificated	**228.11**	**184.50**	**225.63**	**117.23**	**119.24**	**215.67**	**199.63**
Total Special Revenue	**302.21**	**286.84**	**411.53**	**246.87**	**248.43**	**419.96**	**236.90**

Proprietary Funds Staffing Summary

Certificated	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Original	FY 2024 Current	FY 2025 Budget
Director	-	-	-	-	-	-	-
Administrator	-	-	-	-	-	-	-
Classroom Teacher	-	-	-	-	-	-	-
SPED Teacher	-	-	-	-	-	-	-
Specialist - School	-	-	-	-	-	-	-
Counselor	-	-	-	-	-	-	-
Nurse	-	-	-	-	-	-	-
Specialist - Department	-	-	-	-	-	-	-
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**

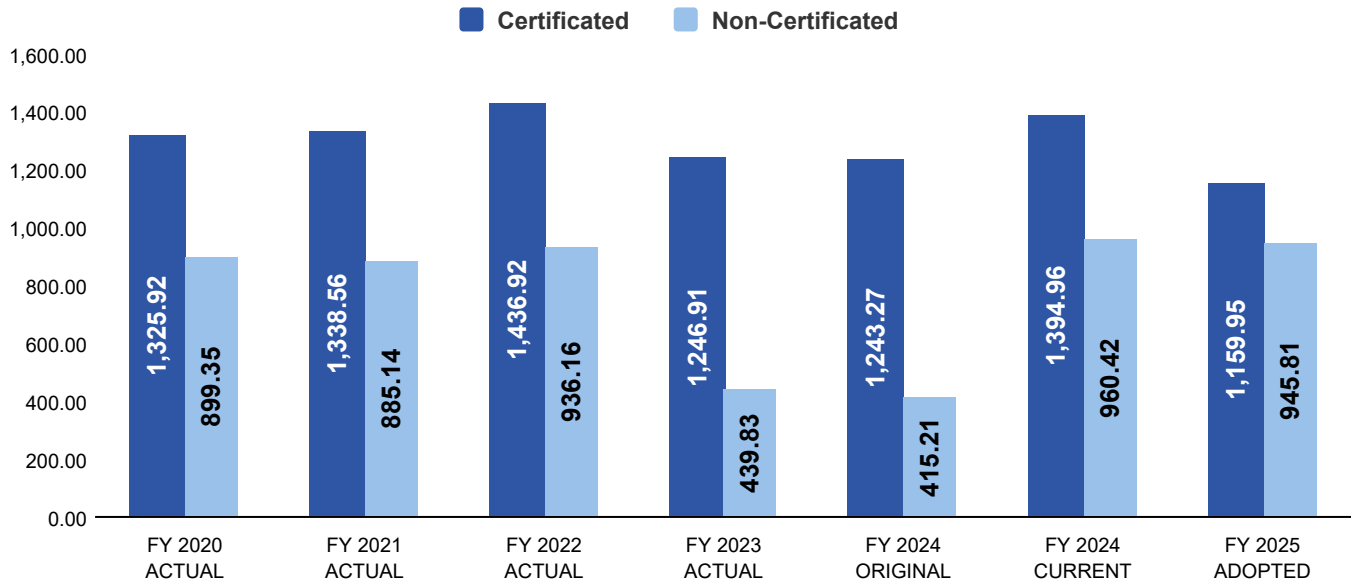
Non-Certificated	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Original	FY 2024 Current	FY 2025 Budget
School Board	-	-	-	-	-	-	-
Director	-	-	-	-	-	-	-
Supervisor	-	-	-	-	-	-	-
Instructional Aide	-	-	-	-	-	-	-
Support Staff	-	-	-	-	-	-	-
Custodial Staff	-	-	-	-	-	-	-
Specialist - Department	-	-	-	0.70	0.70	0.50	0.50
Total Non-Certificated	**-**	**-**	**-**	**0.70**	**0.70**	**0.50**	**0.50**
Total Special Revenue	**-**	**-**	**-**	**0.70**	**0.70**	**0.50**	**0.50**

Districtwide Staffing Summary - ALL FUNDS

ADM Enrollment	19,080.25	17,885.13	18,886.18	19,286.48	19,530.00	19,371.74	19,530.00
Certificated	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Original	FY 2024 Current	FY 2025 Budget
Director	11.95	11.74	11.54	14.05	13.20	11.95	15.00
Administrator	66.09	67.29	67.23	70.72	72.23	70.83	68.45
Classroom Teacher	771.22	734.31	857.52	778.44	777.47	797.21	749.56
SPED Teacher	212.46	214.41	204.96	192.19	190.19	185.85	-
Specialist - School	97.91	118.09	103.69	-	-	135.65	133.22
Counselor	33.98	43.39	41.17	41.75	41.66	42.16	40.79
Nurse	32.53	36.00	28.66	35.00	33.83	34.20	33.63
Specialist - Department	99.78	113.33	122.15	114.76	114.69	117.11	119.31
Total Certificated	**1,325.92**	**1,338.56**	**1,436.92**	**1,246.91**	**1,243.27**	**1,394.96**	**1,159.95**

Non-Certificated	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Original	FY 2024 Current	FY 2025 Budget
School Board	7.00	7.00	7.00	11.00	7.00	7.00	7.00
Director	6.25	6.00	6.00	9.37	7.37	8.00	7.00
Supervisor	36.50	38.00	44.76	51.50	59.70	51.41	50.41
Instructional Aide	398.98	392.91	418.97	-	-	447.91	437.03
Support Staff	239.86	222.27	249.33	239.39	224.57	221.91	221.69
Custodial Staff	101.60	105.88	104.90	0.25	0.25	107.00	106.25
Specialist - Department	109.16	113.08	105.20	128.32	116.32	117.19	116.44
Total Non-Certificated	**899.35**	**885.14**	**936.16**	**439.83**	**415.21**	**960.42**	**945.81**
Total Special Revenue	**2,225.27**	**2,223.70**	**2,373.08**	**1,686.74**	**1,658.48**	**2,355.38**	**2,105.76**

District Wide Staffing Summary - ALL FUNDS



TEACHER SALARY INFORMATION

Last Ten School Years

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Entry Level Salarya	$ 45,079	$ 45,642	$ 46,213	$ 46,790	$ 46,790	$ 47,258	$ 47,258	$ 48,203	$ 50,151	$ 50,151
Maximum Teacher Salaryb	84,645	85,704	86,775	87,860	87,860	88,739	88,739	88,396	94,170	94,170
Average Teacher Salaryc	67,924	68,665	69,275	70,098	70,480	70,671	70,708	71,059	73,345	73,680
% of Teachers at Max Column(s)d	46%	44%	46%	46%	48%	49%	50%	51%	52%	53%

[a] Entry level salary represents a teacher with a bachelor degree and no experience.

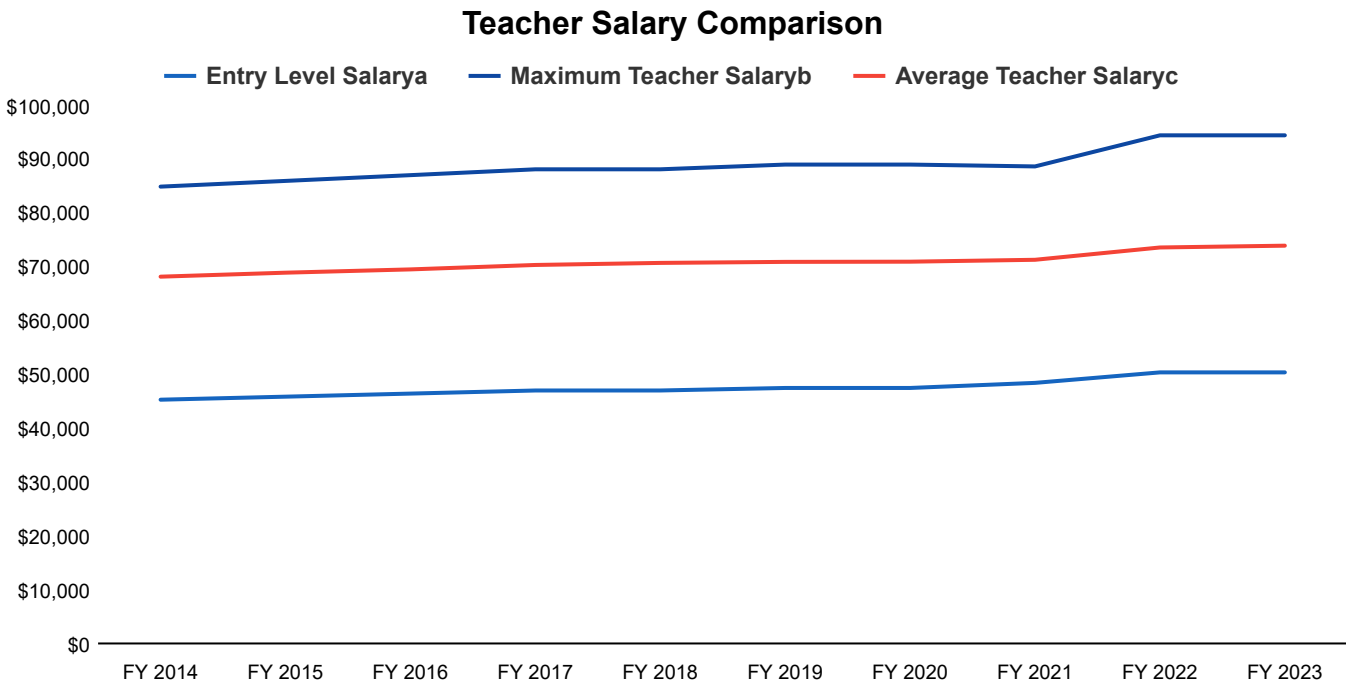
[b] Maximum salary represents a teacher with a masters degree, plus 45 additional credits, and at least 13 years of teaching experience.

[c] Average teacher salary is based on a scattergram of contracted certificated salaries for that school year.

[d] The teacher salary schedule has seven columns:

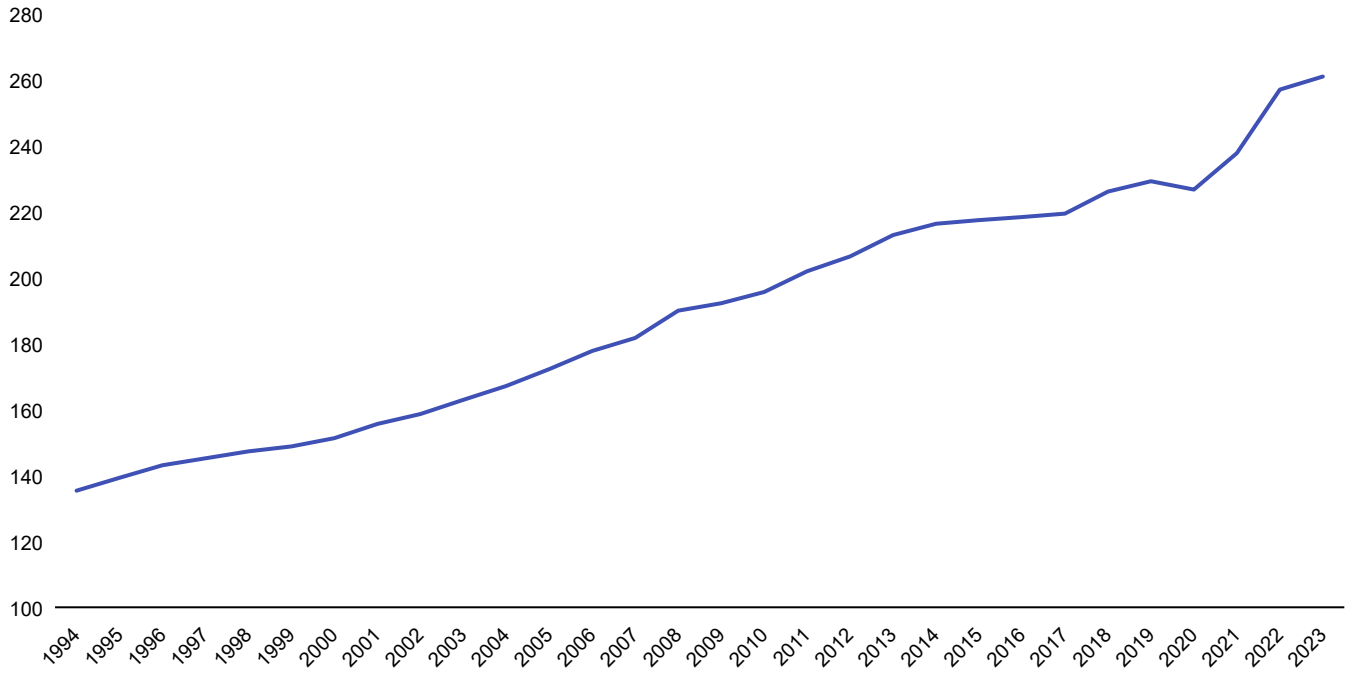
1. Bachelor
2. Bachelor + 15 credits
3. Bachelor + 30 credits
4. Bachelor + 45 credits or Masters
5. Bachelor + 60 credits or Masters + 15 credits
6. Masters + 30 credits
7. Masters + 45 credits

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
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%
2008	189.50	4.60	2.54%	2023	260.37	1.50	0.58%



Anchorage Consumer Price Index (CPI) was taken from the State of Alaska's Department of Labor and Workforce Development.

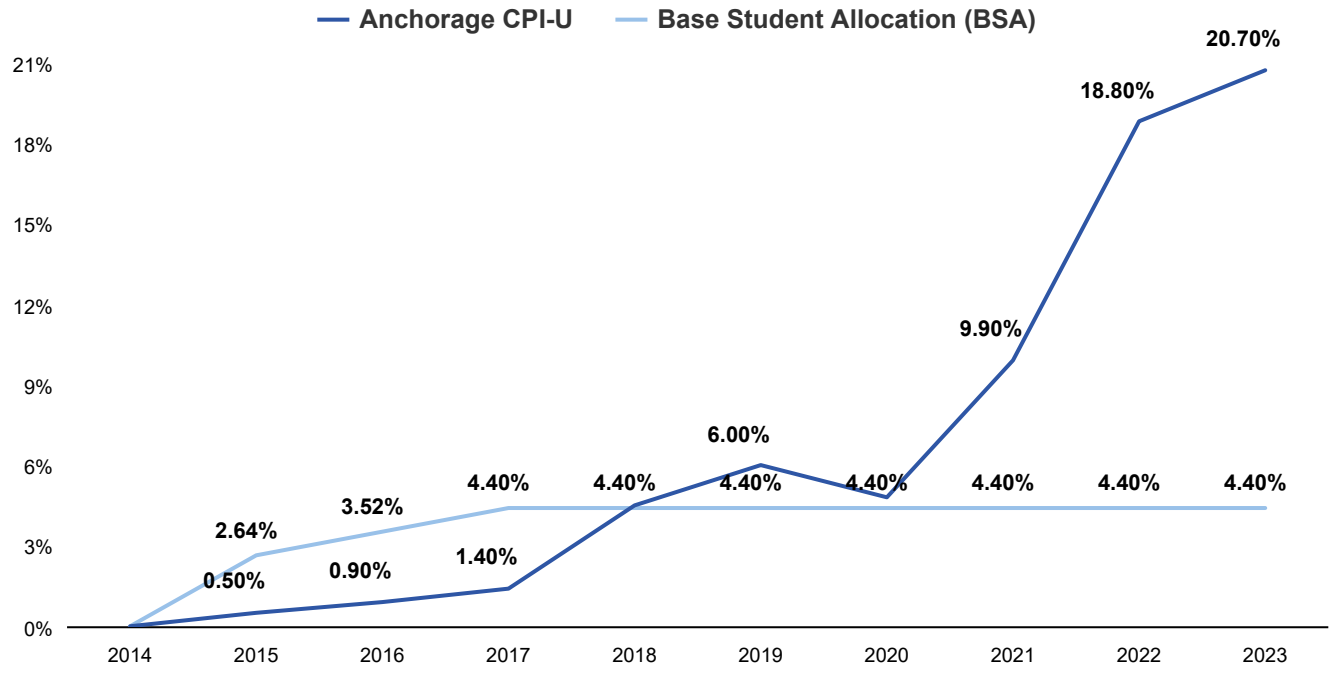
State Foundation Formula and the Base Student Allocation (BSA)

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 for three years with both one-time funds and incremental increases to the BSA of $150 in FY 2015, and $50 in FY 2016 and 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 HB281 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. In FY 2024 the Legislature with HB39 approved one-time funding at $680, however the Governor vetoed half of the one-time funds, reducing the per AADM amount from $680 to $340. In FY 2025 the legislature and Governor came to an agreement and included $680 per AADM to help Districts with the loss of the Federal ESSER funding.

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.

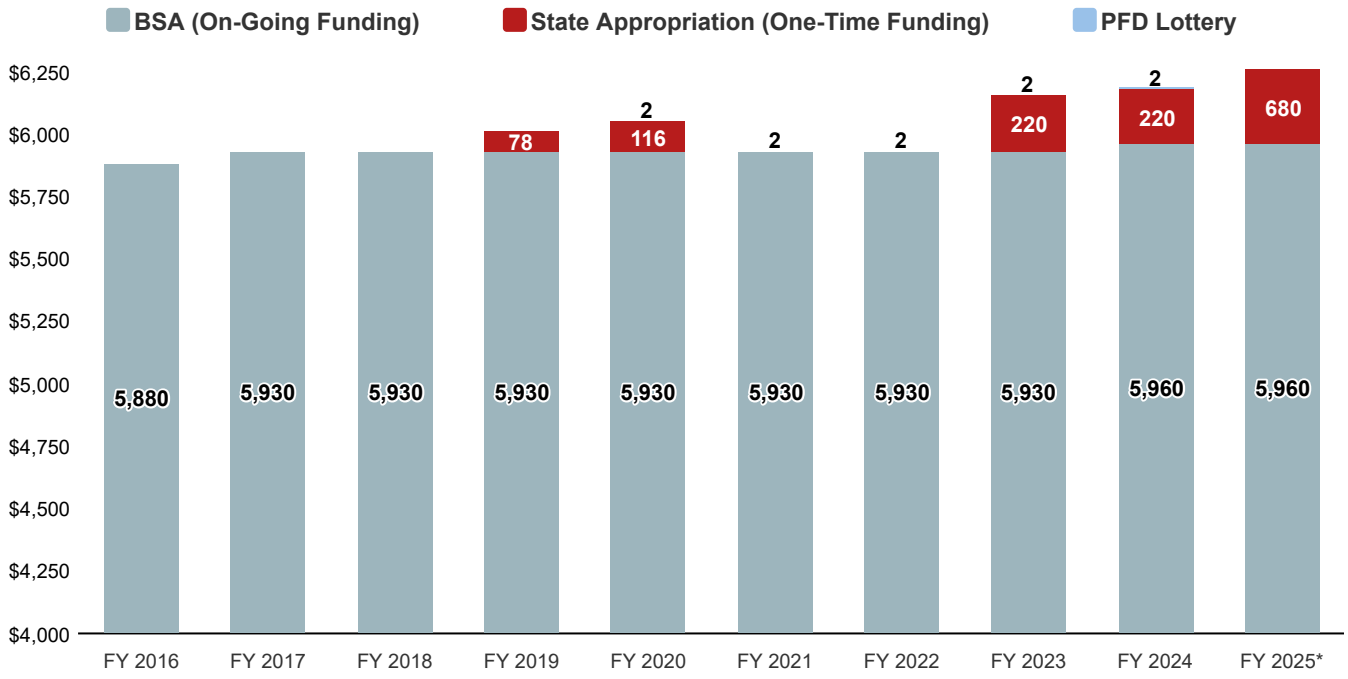


10 Year History of State Funding:

Per Adjusted Average Daily Membership (AADM)

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025*
BSA (On-Going Funding)	5,880	5,930	5,930	5,930	5,930	5,930	5,930	5,930	5,960	5,960
State Appropriation (One-Time Funding)	-	-	-	78	116	-	-	220	220	680
PFD Lottery	-	-	-	-	2	2	2	2	2	2
	$ 5,880	**$ 5,930**	**$ 5,930**	**$ 6,008**	**$ 6,048**	**$ 5,932**	**$ 5,932**	**$ 6,152**	**$ 6,182**	**$ 6,642**

*Projected



CALCULATION OF PROJECTED AVERAGE DAILY MEMBERSHIP (ADM)

	2023-24 State Foundation Formula	2024-25 State Foundation Formula	
A	19,371.74	19,412.00	20-day Average Count
B	18,836.64	18,728.84	Adjusted for School Size (less Correspondence)
C	-	-	2020 'Base Year' size adjustment for Hold Harmless
D	-	-	Adjusted for School Size (less Correspondence)
E	-	-	= C - D
F	-%	-%	Hold Harmless Year - 2 Factor
G	-	-	= E x F
H	18,836.64	18,728.84	AADM with Hold Harmless (= D + G)
I	0.070	0.070	District Cost Factor
J	1,318.56	1,311.02	= H x I
K	20,155.20	20,039.86	= H + J
L	0.20	0.20	Special Needs Factor
M	4,031.04	4,007.97	= K x L
N	24,186.25	24,047.83	= K + M
O	0.015	0.015	
P	362.79	360.72	= N x O
Q	24,549.04	24,408.55	= K + P
R	617.00	617.00	Intensive Needs Count
S	13.00	13.00	Intensive Needs Factor
T	8,021.00	8,021.00	= V X W
U	32,570.04	32,429.55	= Q + T
V	3,155.18	3,418.00	Correspondence Count
W	0.90	0.90	Correspondence Factor
X	2,839.66	3,076.20	Adjusted Correspondence Count (= R x S)
Y	**35,409.70**	**35,505.75**	**Total ADM (= U + X)**

CALCULATION OF FOUNDATION FUNDING

	2023-24 State Foundation Formula	2024-25 State Foundation Formula	
Z	35,409.70	35,505.75	Total ADM (= U + X)
AA	5,960.00	5,960.00	Base Student Allocation
AB	211,041,821.00	211,614,258.00	Basic Need (= Z x AA)
AC	42,173,492.00	47,177,910.00	Minimum Required Local
AD	168,868,329.00	164,436,347.00	= AB - AC
AE	16.00	16.00	Quality Schools Factor
AF	566,555.00	568,092.00	= Z x AE
AG	12,039,298.00	24,397,915.00	One-Time State Grant
AH	-	1,035,900.00	Alaska Reads Act
AI	55,912.00	66,931.00	PFD Raffle
AJ	**181,530,094.00**	**190,505,185.00**	**Total Foundation Funding (=AD+AF+AH+AI)**

CALCULATION OF MINIMUM REQUIRED LOCAL CONTRIBUTION

	2023-24 State Foundation Formula	2024-25 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 (2022)	TAX BASE (2023)	
	$ 15,914,525,200	$ 17,802,984,994	
	0.00265	0.00265	Times 2.65 mils
	$ 42,173,492	$ 47,177,910	
	OR		
B	Prior year ACTUAL basic need times 45%		
	$ 208,918,527	$ 211,071,436	Prior year ACTUAL basic need
	0.45	0.45	Times 45%
	$ 94,013,337	$ 94,982,146	
	$ 42,173,492	**$ 47,177,910**	**Minimum Required Local Contribution**

CALCULATION OF MINIMUM REQUIRED LOCAL CONTRIBUTION

	2023-24 State Foundation Formula	2024-25 State Foundation Formula	
	The maximum allowable local contribution is the GREATER of:		
A	An additional 2 mils of the tax base		
	$ 15,914,525,200	$ 17,802,984,994	Tax Base
	0.002	0.002	Times 2 mils
	$ 31,829,050	$ 35,605,970	
	OR		
B	23% of basic plus the minimum required local contribution		
	$ 211,041,821	211,845,262.00	Basic need+ Quality schools +One-Time
	0.23	0.23	Times 23%
	$ 48,557,684	$ 48,724,410	23% of basic need
	$ 42,173,492	$ 47,177,910	Minimum required local contribution
	$ 90,731,176	$ 95,902,320	
	$ 90,731,176	**$ 95,902,320**	**Maximum Local Contribution Allowed**

Historic Borough Contribution Comparison: Maximum Allowable & Minimum Required vs. Actual Contribution

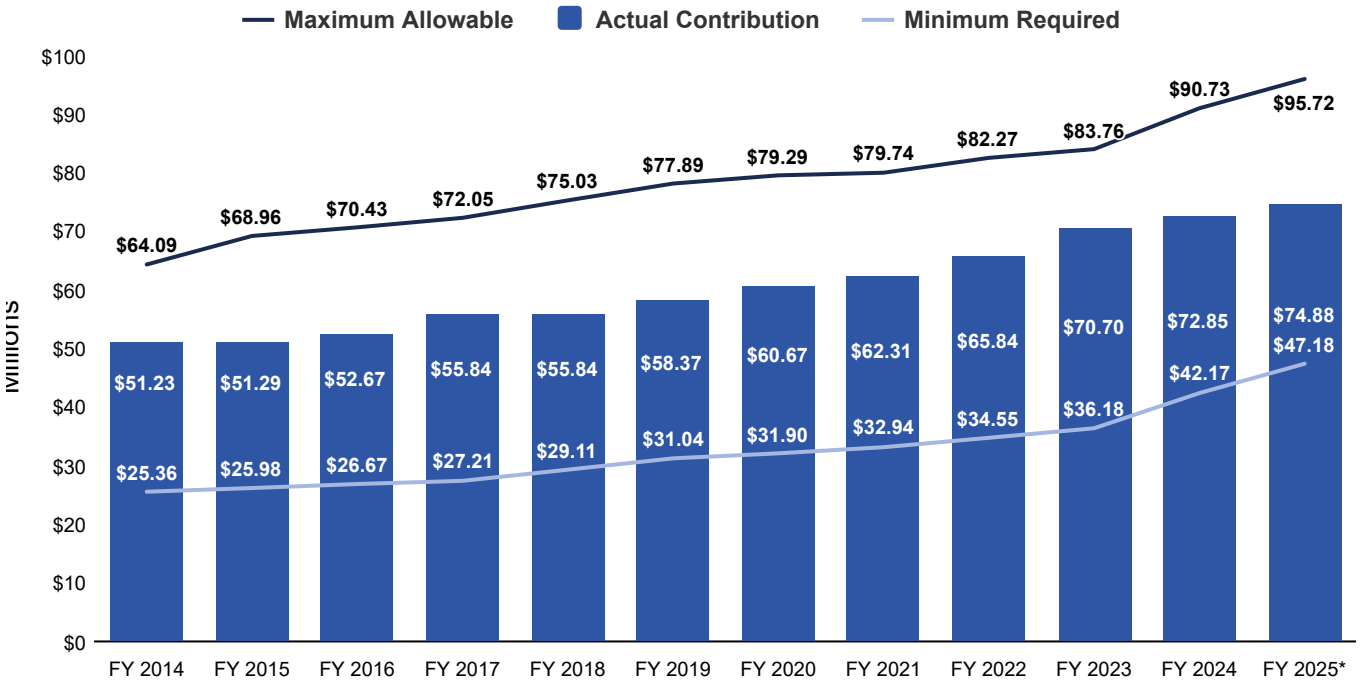
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Actual % of Maximum	80%	74%	75%	78%	74%	75%
Maximum Allowable	$ 64,094,583	$ 68,958,493	$ 70,427,904	$ 72,046,766	$ 75,025,466	$ 77,894,632
Actual Contribution	$ 51,226,720	$ 51,291,720	$ 52,665,941	$ 55,841,300	$ 55,841,300	$ 58,374,918
Minimum Required	$ 25,355,209	$ 25,982,579	$ 26,670,537	$ 27,211,000	$ 29,112,441	$ 31,044,783
Enrollment (ADM)	17,477	17,757	18,465	18,809	18,968	18,932
Per Pupil Contribution	**$ 2,931**	**$ 2,888**	**$ 2,852**	**$ 2,969**	**$ 2,944**	**$ 3,083**

*Projected or Unaudited Amounts

Historic Borough Contribution Comparison: Maximum Allowable & Minimum Required vs. Actual Contribution

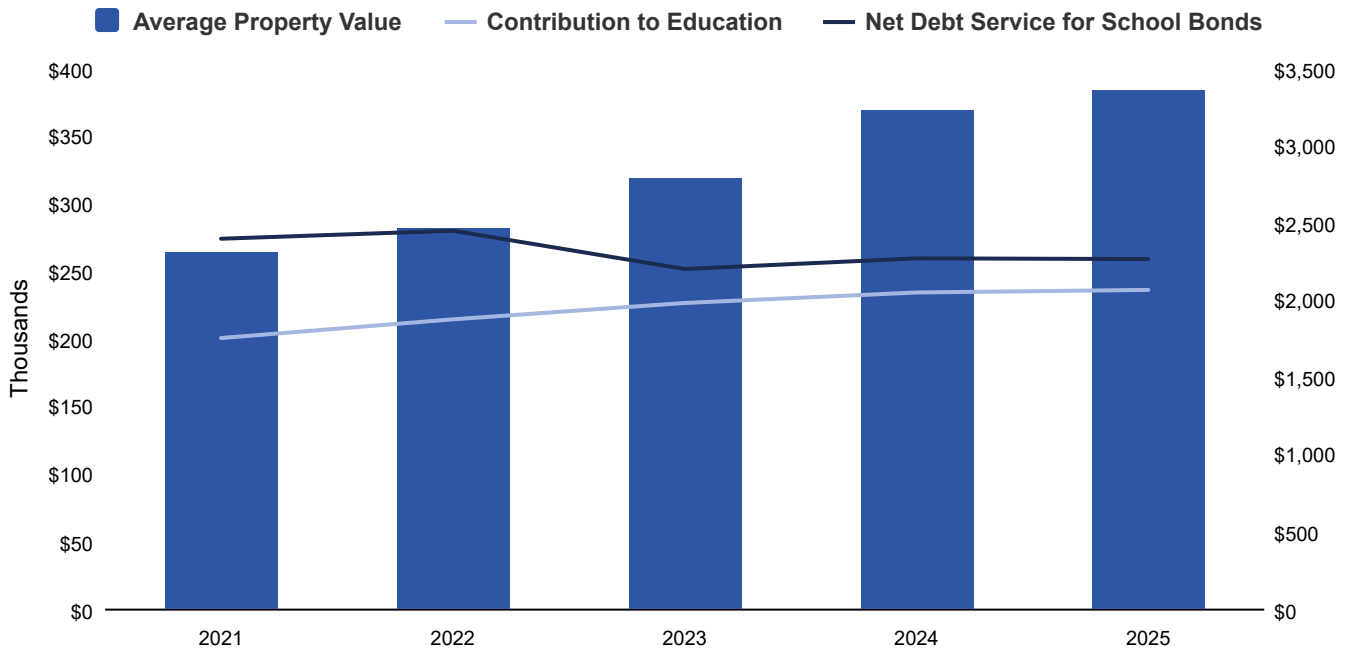
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025*
Actual % of Maximum	77%	78%	80%	84%	80%	78%
Maximum Allowable	$ 79,292,520	$ 79,738,694	$ 82,273,475	$ 83,761,097	$ 90,731,176	$ 95,724,340
Actual Contribution	$ 60,665,932	$ 62,310,148	$ 65,841,806	$ 70,696,614	$ 72,846,459	$ 74,881,853
Minimum Required	$ 31,902,441	$ 32,944,658	$ 34,548,940	$ 36,177,500	$ 42,173,492	$ 47,177,910
Enrollment (ADM)	19,080	17,885	18,886	19,286	19,530	19,412
Per Pupil Contribution	**$ 3,180**	**$ 3,484**	**$ 3,486**	**$ 3,666**	**$ 3,730**	**$ 3,858**

*FY 2022 Excludes $11.9 Million in return of resources from the Borough for the Houston Middle School Project



Impact of Educational Funding on the Average Tax Payer

What money is spent on:	FY 2021		FY 2022		FY 2023		FY 2024		FY 2025	
Average Property Value	**$ 265,011**		**$ 283,203**		**$ 320,307**		**$ 370,534**		**$ 385,389**	
Contribution to Education	6.302	$ 1,752	6.339	$ 1,873	5.917	$ 1,979	5.525	$ 2,047	5.355	$ 2,064
Net Debt Service for School Bonds	2.313	643	1.941	574	0.658	220	0.596	221	0.518	200
Net Debt Service for all other Bonds	0.477	133	0.382	113	0.375	125	0.553	205	0.390	150
Borough Operations & Capital	1.230	342	1.280	378	1.951	653	1.722	638	2.484	957
Unfunded Mandates	-	-	-	-	-	-	-	-	-	-
Total Mill Rate & Average Tax Payer Cost	**10.322**	**$ 2,870**	**9.942**	**$ 2,938**	**8.901**	**$ 2,977**	**8.396**	**$ 3,111**	**8.747**	**$ 3,371**



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

MATANUSKA-SUSITNA BOROUGH, ALASKA 2024

Matanuska-Susitna Borough Tax Bill And Mill Rate

The typical homeowner in the Matanuska-Susitna Borough would pay an average of $3,111 in property taxes (both areawide and non-areawide), based on an average assessed value of $.

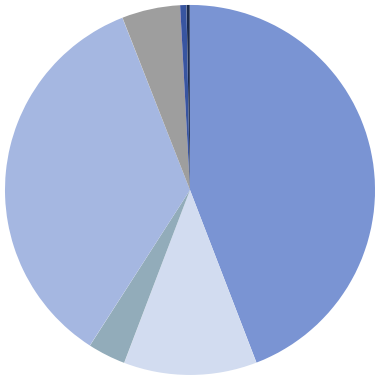
A mill rate, or mill levy is the rate of tax to be assessed on all taxable property. Mill rates are expressed in terms of $1 tax per $1,000 of assessed value.

Contribution to education makes up the largest distribution of tax funds with a mill rate equivalent of 5.920 Mills.

8.396
2024 Areawide Mill Rate

FY 2024 Areawide Expenditures			FY24*
Education Operating	44.17%	$	72.85
Education Debt Service	11.63%	$	19.18
Other Debt Service	3.31%	$	5.47
Areawide Services	34.95%	$	57.65
Capital	5.09%	$	8.40
Grants & Pass Through	0.00%	$	-
Port MacKenzie	0.56%	$	0.92
Transfer to Fire Service Areas	0.29%	$	0.47
Total Expenditure	**100.00%**	**$**	**164.94**

*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 $385, with a mill rate of 10.880 (8.396 Areawide plus 2.484 Non- Areawide), comes to a total of $3,111 for the average homeowners property tax.

$$\frac{\text{Assessed Value x Mill Rate}}{1000} = \text{Yearly Tax Bill}$$

$$\frac{\$370{,}534 * 8.396}{1000} = \$3{,}111$$

On The Dollar How The Average $3,111 Areawide 2024 Tax Bill Is Spent

	Average	Per$1
Education Operating	2047	0.66
Education Debt Service	221	0.07
Other Debt	205	0.07
Borough Operations & Capital Projects	638	0.21



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 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Areawide Borough	9.852	9.662	9.984	9.984	10.332	10.310	10.386	10.322	9.942	8.901
Non-Areawide Borough	0.520	0.520	0.517	0.525	0.548	0.548	0.057	0.051	0.432	0.392
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	3.240	3.430	3.430	3.430	3.430	3.430	3.430	3.430	3.160
Service Area Number 4	4.410	4.590	4.820	4.590	4.590	4.590	4.590	4.590	4.590	4.110
Service Area Number 7	1.390	1.390	1.070	0.910	0.910	0.910	0.910	0.910	1.500	1.500
Service Area Number 8	4.000	-	-	-	-	-	-	-	-	-

	Overlapping Rates									
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Service Area Number 9	2.780	2.780	2.780	2.780	2.780	2.780	2.780	2.780	2.780	2.640
Service Area Number 14	1.770	1.770	1.860	1.850	1.850	1.850	1.850	1.850	1.850	1.739
Service Area Number 15	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.080
Service Area Number 16	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.370
Service Area Number 17	2.920	2.920	2.920	2.920	2.920	2.920	2.920	2.920	2.920	2.730
Service Area Number 19	2.510	2.510	2.510	2.510	2.500	2.510	2.510	2.510	2.510	2.370
Service Area Number 20	3.860	3.500	3.500	3.500	3.500	3.500	3.500	3.500	3.500	3.370
Service Area Number 21	2.570	2.570	2.570	2.570	2.570	2.570	2.570	2.570	2.570	2.490
Service Area Number 23	4.590	4.590	4.590	4.590	4.590	4.590	4.590	4.590	4.590	4.370
Service Area Number 24	1.950	2.040	2.040	2.040	2.040	2.040	2.040	3.040	3.040	2.910
Service Area Number 25	1.730	1.730	1.730	1.730	1.730	1.730	1.730	1.730	1.730	1.630
Service Area Number 26	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.210
Service Area Number 27	3.480	3.480	3.480	3.480	3.480	3.480	3.480	3.480	3.480	3.280
Service Area Number 28	2.000	2.000	2.000	1.990	1.990	1.990	1.990	1.990	1.990	1.870
Service Area Number 29	2.890	2.890	3.010	3.120	3.120	3.120	3.120	3.120	3.120	3.040
Service Area Number 30	4.410	4.410	4.410	4.410	4.410	4.410	4.410	4.410	4.410	4.300
Service Area Number 31	3.680	3.680	3.680	3.680	3.680	3.680	3.680	3.680	3.680	3.350
Service Area Number 35	1.460	1.340	2.750	2.750	2.750	2.750	2.750	2.750	2.750	2.640
Service Area Number 69	9.120	9.120	9.120	9.400	9.400	9.400	9.400	9.400	9.400	9.500
Service Area Number 130	1.990	1.990	1.990	2.150	2.150	2.120	2.120	2.150	2.150	1.950
Service Area Number 131	3.240	3.240	3.240	3.240	3.240	3.240	3.240	3.240	3.240	3.060
Service Area Number 132	0.900	0.900	0.940	0.960	0.960	0.960	0.960	0.960	0.960	0.900
Service Area Number 135 *	2.960	2.960	3.210	3.210	3.210	3.210	3.210	3.210	3.210	3.200
Service Area Number 136	1.670	1.780	1.880	2.200	2.200	2.200	2.200	2.200	2.200	2.060
Jimmy's Drive	-	-	-	-	-	-	-	5.030	5.030	5.030

Note: Fire Service Area (FSA), Road Service Areas (RSA), and Service Areas (SA) are identified by service area numbers.

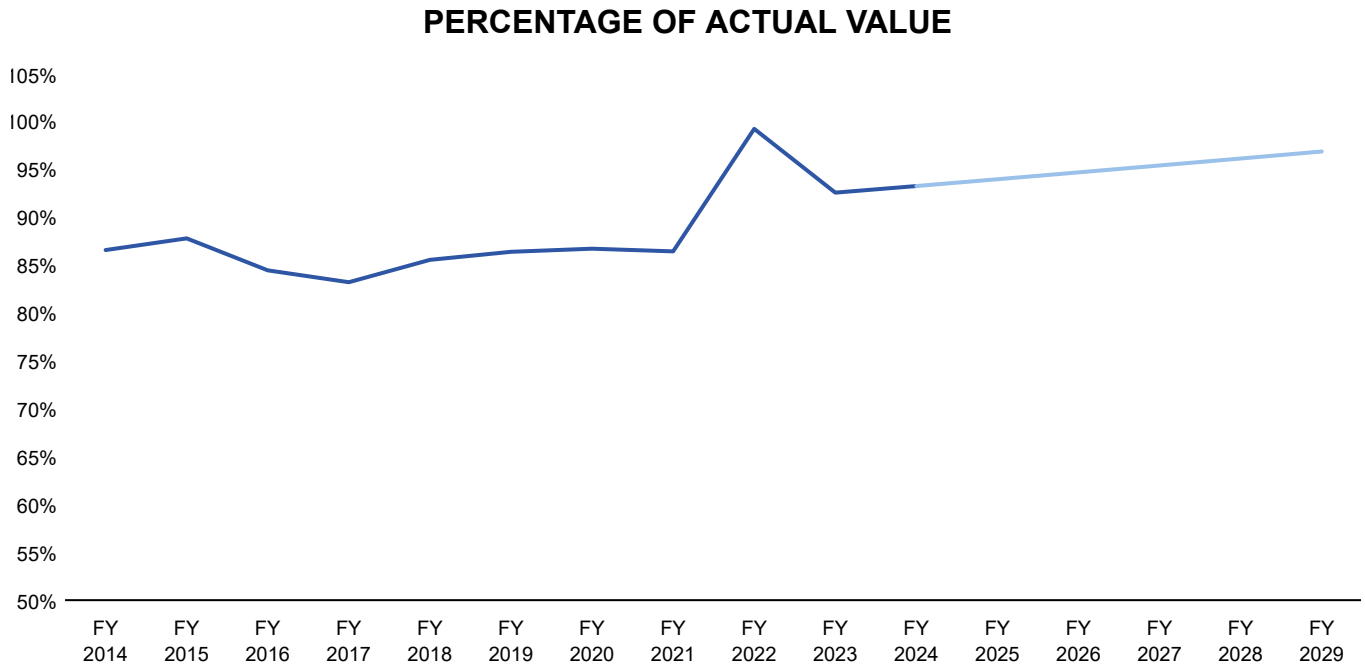
Source: Matanuska-Susitna Borough Annual Comprehensive Financial Report for the year ended June 30, 2023. This information is for the most recent fiscal year available by the publication date of the School District's Budget Document.

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 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	2,362,936,741	10,767,072,702	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	16,066,393,001	62,709,094	2,596,453,647	13,532,648,448	9.942	13,651,886,897	99.13%
FY 2023	17,738,992,674	64,342,296	3,088,161,384	14,715,173,586	8.901	15,914,525,200	92.46%
FY 2024	*18,374,377,619*	*65,572,838*	*3,188,465,564*	*15,251,484,893*	*8.396*	*16,372,432,866*	*93.15%*
FY 2025	*19,032,521,130*	*66,585,649*	*3,289,003,671*	*15,810,103,108*	*8.748*	*16,843,515,881*	*93.86%*
FY 2026	*19,714,238,385*	*67,614,103*	*3,392,711,927*	*16,389,140,561*	*8.748*	*17,328,153,339*	*94.58%*
FY 2027	*20,420,373,762*	*68,658,442*	*3,499,690,293*	*16,989,341,911*	*8.748*	*17,826,735,241*	*95.30%*
FY 2028	*21,151,801,882*	*69,718,912*	*3,610,041,881*	*17,611,478,913*	*8.748*	*18,339,662,810*	*96.03%*
FY 2029	*21,909,428,695*	*70,795,761*	*3,723,873,055*	*18,256,351,401*	*8.748*	*18,867,348,813*	*96.76%*

Estimated & Projected



PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Taxes Levied for the Fiscal Year	$118,906,810	$121,650,445	$130,590,976	$138,589,875	$146,304,207
Net Tax Levy	$109,986,586	$111,744,106	$119,295,403	$126,423,474	$132,715,228
COLLECTED WITHIN THE LEVY FISCAL YEAR					
Amount	$106,109,708	$108,285,996	$116,527,024	$122,648,889	$126,903,605
% of Levy	94.96%	90.77%	92.17%	92.42%	92.55%
Collections in Subsequent Years	$ 3,569,424	$ 3,174,507	$ 2,248,227	$ 2,795,615	$ 3,607,910
TOTAL COLLECTIONS TO DATE					
Amount	$109,679,132	$111,460,503	$118,775,251	$125,444,504	$130,511,515
% of Net Levy	99.72%	99.75%	99.56%	99.23%	98.34%

Source: Matanuska-Susitna Borough Annual Comprehensive Financial Report for the year ended June 30, 2023. 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 2019	FY 2020	FY 2021	FY 2022	FY 2023
Taxes Levied for the Fiscal Year	$152,062,345	$156,626,653	$162,608,723	$169,441,990	$172,384,353
Net Tax Levy	$137,119,008	$140,443,703	$145,797,613	$151,761,074	$155,024,646
COLLECTED WITHIN THE LEVY FISCAL YEAR					
Amount	$133,194,431	$135,753,457	$142,251,044	$149,328,084	$153,380,196
% of Levy	94.84%	93.11%	93.73%	98.40%	98.94%
Collections in Subsequent Years	$ 1,829,970	$ 1,245,222	$ 1,034,754	$ 302,457	$ -
TOTAL COLLECTIONS TO DATE					
Amount	$135,024,401	$136,998,679	$143,285,798	$149,630,541	$153,380,196
% of Net Levy	98.47%	97.55%	98.28%	98.60%	98.94%

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 lie 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 2022 adopted mill rate totaled 9.942, a marginal decrease from 2021. The notable decrease is accounted for in Voter Approved Net Debt Service for Education.

In 2021, 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 2022, 2023, or for 2024 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

	2020	2021	2022	2023	2024	2025
Contribution to Education	6.300	6.302	6.339	5.917	5.525	5.355
Voter Approved Net Debt Service for Education	1.858	2.313	1.941	0.658	0.596	0.518
Net Debt Service for all other Bonds	0.425	0.477	0.382	0.375	0.553	0.390
Borough Operations & Capital	1.803	1.230	1.280	1.951	1.722	2.484
Unfunded Mandates	-	-	-	-	-	-
Total Area Wide Mill Rate	**10.386**	**10.322**	**9.942**	**8.901**	**8.396**	**8.748**

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

As of 6/30/2023

Governmental Unit		Debt Outstanding	% Available to this Governmental Unit		Share of Direct and Overlapping Debt
Education Debt	$	162,560,000	100%	$	162,560,000
Certificates of Participations		10,905,000			10,905,000
Animal Care Facility		-	100%		-
Public Safety Building		-	100%		-
Notes Payable					
AK Clean Water Fund Loans		7,685,455	100%		7,685,455
USDA		5,956,761	100%		5,956,761
Port		-	100%		-
Parks & Recreation		16,570,000	100%		16,570,000
Transportation		31,570,000	100%		31,570,000
Unamortized Bond Premiums		15,884,517	100%		15,884,517
Total	**$**	**251,131,733**	**100%**	**$**	**251,131,733**
Cities within the Borough, (Palmer and Wasilla)					
General Obligation Bonds as of June 30, 2021					
Palmer Ice Rink		-	100%		-
Total	**$**	**-**	**100%**	**$**	**-**
Net Direct and Overlapping Debt				**$**	**251,131,733**

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, 2023. 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 2014	FY 2015	FY 2016	FY 2017	FY 2018
GOVERNMENT ACTIVITIES					
General Obligation Bonds	$299,455,000	$335,920,000	$314,755,000	$313,680,000	$290,020,000
Certificates of Participation	13,450,000	12,195,000	10,885,000	20,585,000	19,130,000
Notes Payable	311,347	292,721	6,781,005	7,490,497	7,248,163
Unamortized Bond Premium	22,851,440	33,411,389	30,910,711	36,415,101	33,744,998
Capital Leases	-	-	-	-	-
BUSINESS-TYPE ACTIVITIES					
General Obligation Bonds	$5,735,000	$5,250,000	$4,750,000	$4,230,000	$3,690,000
Notes Payable	4,346,366	4,395,179	6,147,994	5,956,722	6,857,169
Unamortized Bond Premium	566,821	508,184	449,547	390,911	332,274
TOTAL PRIMARY GOVERNMENT	**$346,715,974**	**$391,972,473**	**$374,679,257**	**$388,748,231**	**$361,022,604**
% of Personal Income	7.29%	8.40%	7.89%	7.72%	7.33%
Per Capita	3,534	3,879	3,599	3,659	3,370

NOTES: Matanuska-Susitna Borough Comprehensive Annual Financial Report for the year ended June 30, 2023. 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 6/30/2023

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Population	98,103	101,062	104,119	106,232	107,115
Assessed Property Value	8,702,239,019	9,004,077,191	9,266,261,014	9,735,990,144	10,009,586,623
General Obligation Bonds	328,608,261	375,089,573	350,865,258	354,723,066	327,787,272
Debt Services Monies	1,106,592	1,100,905	957,077	4,789,381	4,893,305
Total Outstanding Debt	**$327,501,669**	**$373,988,668**	**$349,908,181**	**$349,933,685**	**$322,893,967**
Legal Debt Limit*	609,156,731	630,285,403	648,638,271	681,519,310	700,671,064
% of the Debt Limit	53.76%	59.34%	53.95%	51.35%	46.08%
Total Outstanding Debt Cost Per Capita	$3,338.35	$3,700.59	$3,360.66	$3,294.05	$3,014.46
% of Taxable Assessed Value of Property*	3.64%	4.04%	3.59%	3.50%	3.11%

Note: There is no legal debt margin for municipalities in the State of Alaska.

OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
GOVERNMENT ACTIVITIES					
General Obligation Bonds	$269,440,000	$255,315,000	$238,260,000	$219,460,000	$210,700,000
Certificates of Participation	17,610,000	16,030,000	14,400,000	12,690,000	10,905,000
Notes Payable	7,759,268	14,851,809	29,113,528	13,837,131	13,642,216
Unamortized Bond Premium	31,129,886	22,343,617	20,164,302	18,014,335	15,884,517
Capital Leases	-	-	-	-	-
BUSINESS-TYPE ACTIVITIES					
General Obligation Bonds	$3,125,000	$2,545,000	$1,940,000	$1,320,000	$675,000
Notes Payable	10,572,460	6,722,723	16,316,392	10,941,591	10,599,243
Unamortized Bond Premium	273,637	215,001	156,364	97,728	39,097
TOTAL PRIMARY GOVERNMENT	**$339,910,251**	**$318,023,150**	**$320,350,586**	**$276,360,785**	**$262,445,073**
% of Personal Income	650.00%	612.00%	NA	-%	-%
Per Capita	3,138	2,949	2,985	2,540	2,348

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING

As of 6/30/2023

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Population	108,317	107,829	107,305	108,805	111,752
Assessed Property Value	10,387,398,286	10,767,072,702	11,254,973,908	13,532,648,448	14,715,173,586
General Obligation Bonds	303,968,523	288,010,815	260,520,666	238,892,063	215,298,614
Debt Services Monies	6,017,111	5,339,817	16,671,081	23,438,124	15,759,097
Total Outstanding Debt	**$297,951,412**	**$282,670,998**	**$243,849,585**	**$215,453,939**	**$199,539,517**
Legal Debt Limit*	727,117,880	753,695,089	787,848,174	735,251,382	1,030,062,151
% of the Debt Limit	40.98%	37.50%	30.95%	29.30%	19.37%
Total Outstanding Debt Cost Per Capita	$2,750.74	$2,621.47	$2,272.49	$1,980.18	$1,785.56
% of Taxable Assessed Value of Property*	2.77%	2.51%	2.17%	2.05%	2.05%

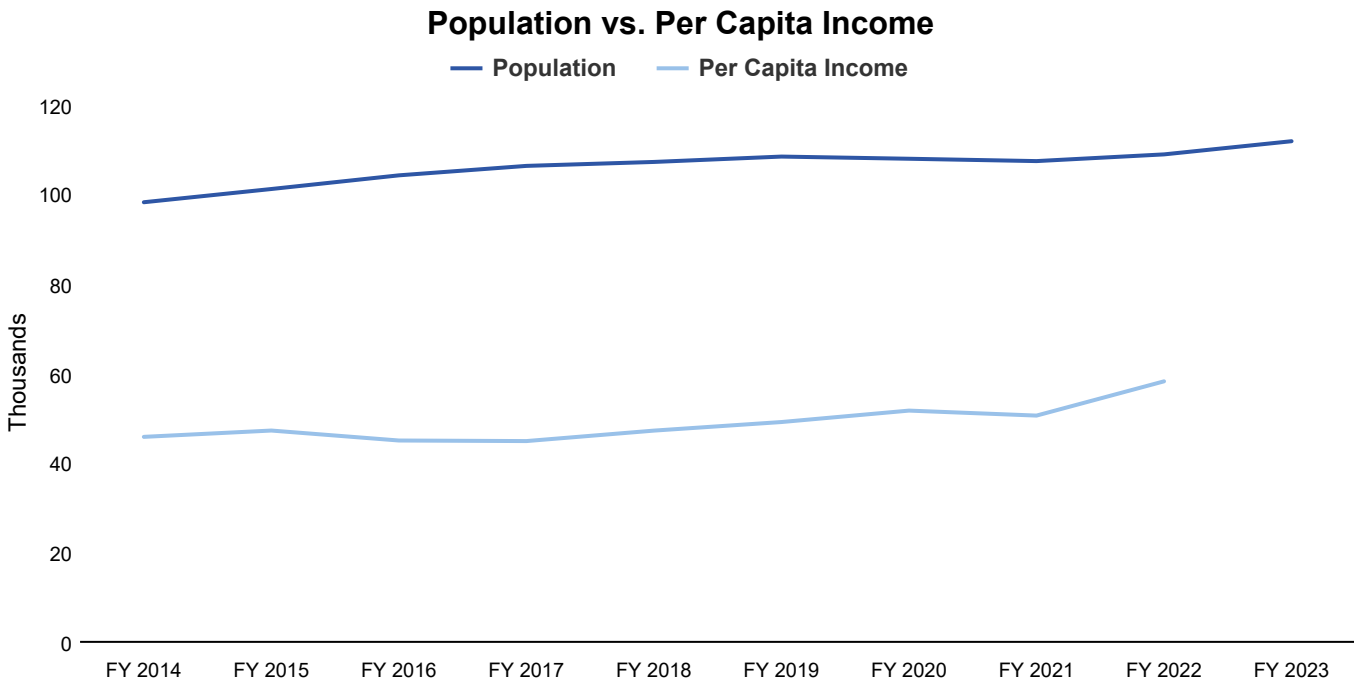
DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Calendar Years

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Population	98,103	101,062	104,119	106,232	107,115	108,317	107,829	107,305	108,805	111,752
Personal Income (thousands of $)	$ 4,476,271	$ 4,754,003	$ 4,665,786	$ 4,746,844	$ 5,037,189	$ 5,301,382	$ 5,553,188	$ 5,999,994	$ 6,578,302	N/A
Per Capita Income	$ 45,628	$ 47,040	$ 44,812	$ 44,684	$ 47,026	$ 48,943	$ 51,500	$ 50,386	$ 58,048	N/A
School Enrollment	17,477	17,757	18,466	18,809	18,968	18,932	19,080	17,885	19,443	19,719
Unemployment Rate	7.0%	7.0%	6.6%	6.7%	6.8%	6.2%	7.6%	8.2%	5.1%	3.7%

Note: Data for calendar year 2023 was not available from the state of Alaska at the publication date of this document. N/A 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, 2021. This information is for the most recent fiscal year available by publication date of the School District Budget Document.



PRINCIPAL TAXABLE PROPERTIES

2023 Compared to 2014 (10 year Comparison)

Taxpayer	2023 Taxable Assessed Valuation	2023 Rank	2023 Percentage of Total Assessed Valuation	2014 Taxable Assessed Valuation	2014 Rank	2014 Percentage of Total Assessed Valuation
Mat-Su Valley Medical Center	$ 154,977,400	1	1.05%	$ 102,515,900	1	1.19%
Enstar Natural Gas	70,275,300	2	0.48	42,382,000	2	0.49
Fred Meyer Stores, Inc.	57,977,347	3	0.39	39,408,610	4	0.45
Alaska Hotel Properties, Inc.	47,466,700	4	0.32	41,309,200	3	0.47
Maple Springs (Acer, LLC)	41,760,500	5	0.28	-		-%
CATC Alaska Tourism Corp.	32,929,100	6	0.22	27,222,894	7	0.31
Wal-Mart Stores, Inc.	31,479,777	7	0.21	29,114,166	5	0.33
DBC, LLC/Target	29,667,157	8	0.20	20,918,015	9	0.24
Global Finance & Investments S.A./Gary Lundgren	24,828,200	9	0.17	25,777,900	8	0.3
Sun Mountain	23,868,000	10	0.16	-		-%
GCI Cable/Alaska Wireless			-%	27,961,937	6	0.32
Cook Inlet Region, Inc.	-		-%	-		-%
Alaska Pipeline Co.	-		-%	16,695,700	10	0.19
	$ 515,229,481		**3.48%**	**$ 373,306,322**		**4.28%**

Note: Includes real and personal property

Source: Matanuska-Susitna Borough Annual Comprehensive Financial Report for the year ended June 30, 2023. 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

2023 Compared to 2014 (10 year Comparison)

	2023		2014	
Employer Type	Rank	Employees	Rank	Employees
Trade, Transportation, and Utilities	2	5,547	1	4,611
Educational and Health Services	1	5,681	2	4,014
Local Government	3	3,402	3	3,180
Leisure and Hospitality	4	3,392	4	2,520
Construction	5	3,196	5	1,799
Professional and Business Services	6	1,654	7	1,243
State Government	7	1,568	6	1,423
Other Services	8	1,022	8	749
Financial Activities	9	924	9	744
Information	11	442	10	510
Manufacturing	10	464	11	207
Federal Government	13	260	12	197
Natural Resources and Mining	12	282	13	159
Unclassified Employers	14	69	14	44
Total Employees		**27,903**		**21,400**

Note: Beginning in 2014, 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, 2023. 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 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
AMERICAN COLLEGE TEST (ACT)										
Mat-Su	22.3	22.3	20.3	20.5	22.1	19.0	19.0	23.0	21.8	-
Alaska	21.0	21.1	20.0	19.8	20.8	20.1	20.1	20.6	20.4	20.2
Nation	21.0	21.0	20.8	21.0	20.8	20.7	20.6	20.3	19.8	19.5
SCHOLASTIC ASSESSMENT TEST (SAT)										
Mat-Su	1,509	1,503	1,396	1,039	1,095	1,101	1,148	1,134	1,086	1,018
Alaska	1,485	1,494	1,424	1,080	1,106	1,096	1,098	1,119	1,109	1,079
Nation	1,497	1,490	1,484	1,070	1,049	1,039	1,051	1,038	1,028	1,003

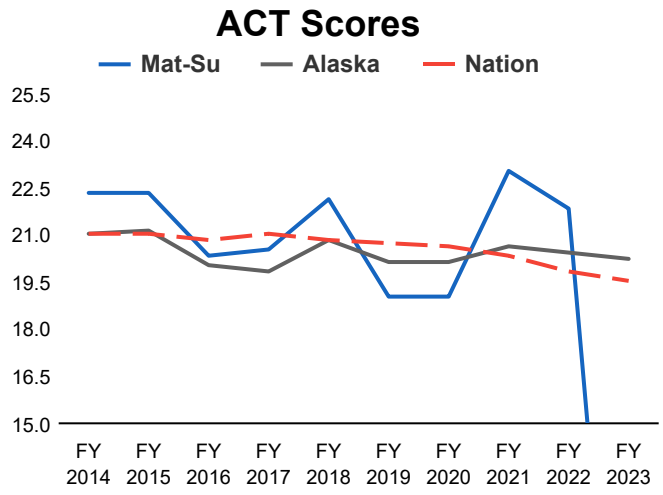
Notes: aPrior to 2007-08, the SAT test was comprised of reading and math components. In 2008-09, a writing component was added.

* ACT Data is no longer available at the District level for FY 2023.

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.

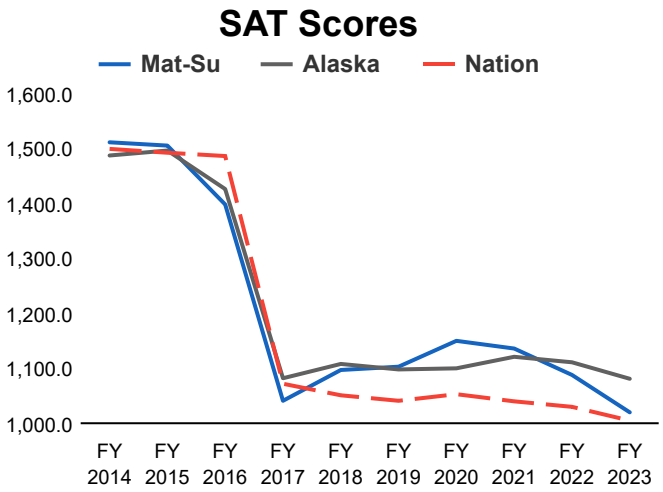
Generally, Alaskan students have scored at or above the national level on both the Scholastic Aptitude Test (SAT) and the American College Test (ACT) for more than the past decade. The Mat-Su Borough School District students have also outperformed the national averages in both the ACT and the SAT.

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.



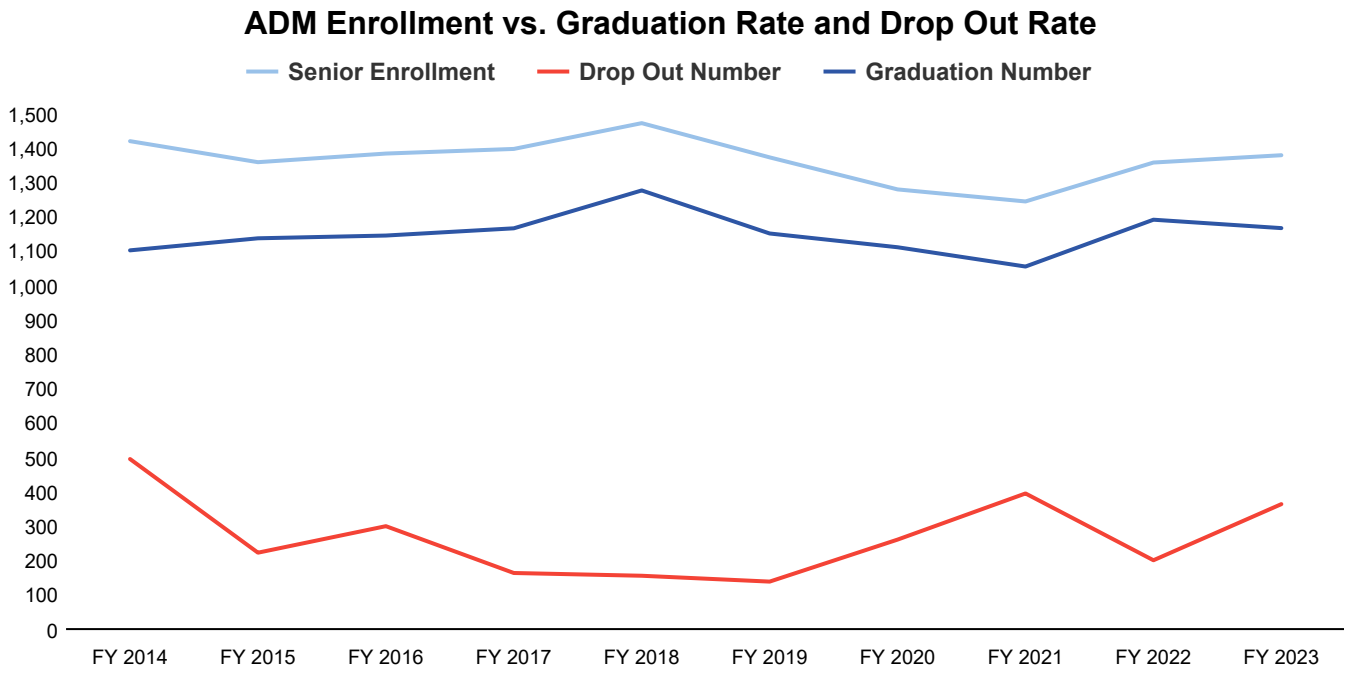
PERFORMANCE MEASURES

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 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
DROP OUT RATE										
Enrollment	17,477	17,757	18,465	18,808	18,968	18,932	19,074	18,352	18,886	19,286
Drop Out Number	491	219	296	160	152	135	257	391	197	360
State Drop Out %	2.78%	2.80%	3.60%	1.91%	3.08%	3.01%	2.97%	4.67%	2.95%	3.55%
REAL %	*2.81%*	*1.23%*	*1.60%*	*0.85%*	*0.80%*	*0.71%*	*1.35%*	*2.13%*	*1.04%*	*1.87%*
GRADUATION RATE										
Enrollment	17,477	17,757	18,465	18,808	18,968	18,932	19,074	18,352	18,886	19,286
Senior Enrollment	1,414	1,353	1,378	1,392	1,466	1,367	1,274	1,239	1,352	1,373
Graduation Number	1,097	1,132	1,140	1,161	1,271	1,146	1,106	1,050	1,186	1,162
Graduation Rate %	78%	84%	83%	83%	87%	84%	87%	85%	88%	85%
State Cohort %	76%	81%	79%	81%	83%	85%	86%	84%	86%	97%

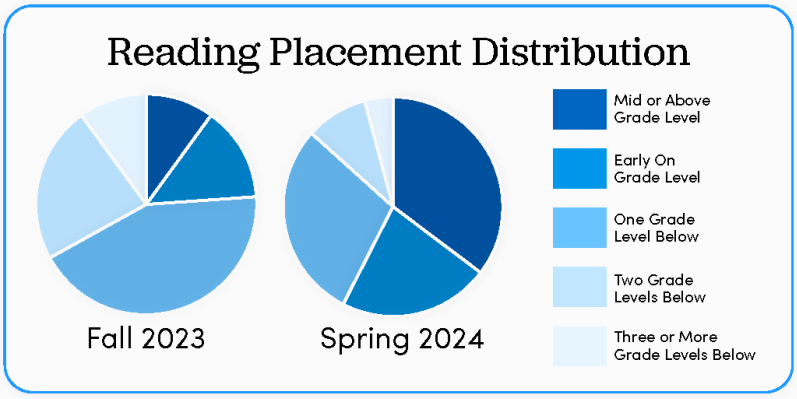


SUCCESS SPOTLIGHT

Mat-Su Proficiency Reaches New Altitudes with *Magnetic Reading* for Grades K–5

An Innovative Approach to Instruction Yields Sky-High Results

The success of any journey depends not only on a well-planned itinerary but also on the expertise and close coordination of the entire team. In Mat-Su, educators are in the pilot's seat, nimble in *Magnetic Reading*'s data-driven, evidence-based instructional practices. District leaders and the Curriculum Associates Alaska team act as the control tower, ensuring schools have timely, targeted resources and support from takeoff to landing.



Implementing Magnetic Reading, *Mat-Su achieved remarkable growth from their fall-to-spring Diagnostics.* ***Placements in Mid or Above Grade Level grew by 25 percentage points—a more than 250 percent increase in just one academic year.*** *(5,300 students were assessed. For grade-by-grade analysis, see the Appendix.)*

Magnetic Reading™ by i-Ready

Matanuska-Susitna Borough School District (Mat-Su)



Grades Pre-K–12[1]



14% Students with Disabilities

4% English Learners

43% of Students Are Economically Disadvantaged

Mat-Su leaders and the Curriculum Associates Alaska team joined forces to chart a new course in Reading instruction, propelling proficiency to new heights.

Mat-Su began their trajectory to measurable student achievement by providing a long runway for implementation. Teachers received early access to *Magnetic Reading* materials months prior to the fall rollout, so they could explore every aspect of its systematic scope and sequence, explicit instructional routines, knowledge-building topics, and assessment-informed insights. This lead time also allowed teachers to fine-tune their instructional strategies, anticipating the needs of their unique classrooms and students.

The Curriculum Associates Alaska team launched *Magnetic Reading* during the summer months with a sequence of actionable classroom data workshops and tailored professional learning sessions.

[1]Alaska Department of Education & Early Development. (n.d.). *Data center.* Alaska Department of Education & Early Development.

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SUCCESS SPOTLIGHT

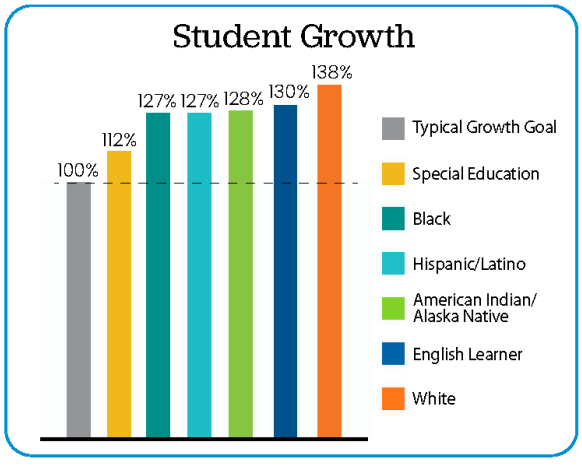
Mat-Su educators then devoted the first six weeks of the new school year's professional learning community time to additional training opportunities, developing school-specific resources for teachers, and establishing dedicated literacy coaches at each school site.

Achievement increased beyond expectations. In just one year, students experienced remarkable reading gains, reaching significant milestones and supporting Mat-Su's mission to set students on a path to grade-level proficiency.

Grade-Level Proficiency Climbs with Data-Informed Instruction

Mat-Su's reading proficiency ascended across all grade levels and all student demographic groups. *Magnetic Reading*'s effectiveness, maximized by data-driven instructional practices, resulted in student proficiency soaring to new heights.

A key factor in the success of *Magnetic Reading* is its application of ongoing assessment. Real-time data and feedback serve as navigational instruments, enabling educators to adjust their instructional approach with pinpoint accuracy.



The Typical Growth goal is based on data from millions of students nationwide taking the i-Ready *adaptive assessment. Typical Growth reflects the amount of growth an average student is expected to make from fall to spring. Across all Grades K–5 students, Mat-Su exceeded this goal by a stunning 37 percentage points during the first year of* Magnetic Reading *implementation—a testament to the fidelity of implementation and the dedication of the Mat-Su community.*

> "[Mat-Su] is pleased with the growth our students are showing, particularly because it is occurring across all grade levels and all demographics!"
> —Dr. Randy Trani, Mat-Su Superintendent

Much like a pilot adjusting course based on changing weather conditions and air traffic information, this alignment of assessment data with instruction allows for differentiation. Students receive timely support, ensuring they are on the right path to proficiency.

Mat-Su's Elementary Curriculum Coordinator, Jana DePriest, is optimistic about where Mat-Su will go from here:

"Embracing a new program is akin to taking flight for the first time: it's natural to feel hesitant, anxious, and fearful of the unknown. I applaud our teachers for tackling the challenge of mastering a new program, trusting Curriculum Associates to guide our professional [learning], and empowering students to improve their reading skills. I'm fully on board and eagerly anticipating what [Mat-Su] and Curriculum Associates can accomplish this school year."

Mat-Su's *Magnetic Reading* success is the result of careful planning, instructional excellence, and the use of insights from actionable data.

With the program fully implemented and showing such positive outcomes, Mat-Su is well on its way to going from a good district to a great district, ensuring that every student has the opportunity to reach their fullest potential.

With *i-Ready Personalized Instruction*, Proficiency Takes Flight in Mat-Su

To complement teacher-led *Magnetic Reading* instruction, Mat-Su leverages the engaging online lessons in *i-Ready Personalized Instruction* to target domain-specific areas in which students need more support. *i-Ready* automatically creates individualized digital learning pathways that help students reach grade-level proficiency.

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SUCCESS SPOTLIGHT

i-Ready offers two perspectives on student progress. Typical Growth is the average growth of students for each grade and placement level. Stretch Growth® is an ambitious but attainable one- or multiyear growth goal that sets below-grade level students on a path toward proficiency and on-grade level students on a path toward advanced proficiency levels.

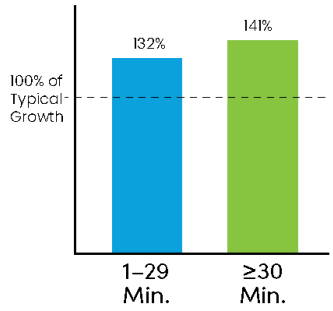
As illustrated in the figures below, students in Mat-Su who used *i-Ready Personalized Instruction* as recommended* showed greater gains toward both their Typical Growth and Stretch Growth targets.

Empowering Lifelong Learners

Curriculum Associates celebrates the innovation, hard work, and dedication of Mat-Su's leaders, educators, school communities, and students.

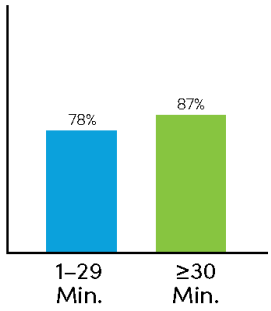
We recognize the progress being made and express gratitude for our ability to support these efforts now and in the future with the shared goal of helping every student achieve their academic goals and potential.

Mat-Su Grades K–5 Median Percentage of Annual **Typical Growth** Achieved with *i-Ready Personalized Instruction* Usage*



Students Included**	2,256	3,167

Mat-Su Grades K–5 Median Percentage of Annual **Stretch Growth** Achieved with *i-Ready Personalized Instruction* Usage*



Students Included**	2,256	3,167

> "When I look at Stretch Growth, it makes me think of the adage, 'You get more of what you pay attention to.' Too often we are data rich and action poor, but now Mat-Su staff can attend to stretching student growth further because they have actionable data and accompanying tools at their fingertips. I hope our staff see this and feel proud of their work!"
>
> —Andrea Everett, Associate Superintendent, Office of Teaching & Learning

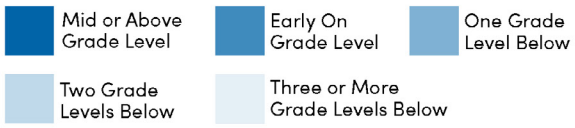
*The recommended average weekly usage of *i-Ready Personalized Instruction* is 30–49 minutes.

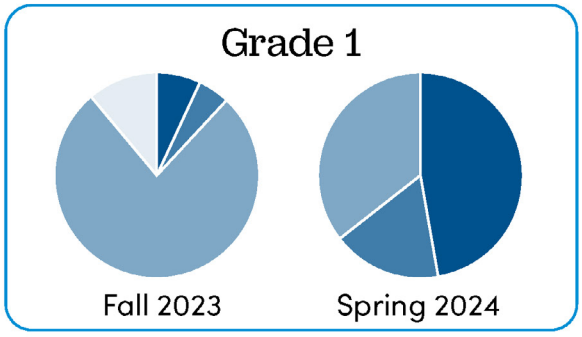
**Note: *N*-counts may vary across analysis due to business rules. Diagnostic performance includes only students who tested in both the fall and spring windows, where growth data includes students with any baseline Diagnostic and a Diagnostic during the spring window.

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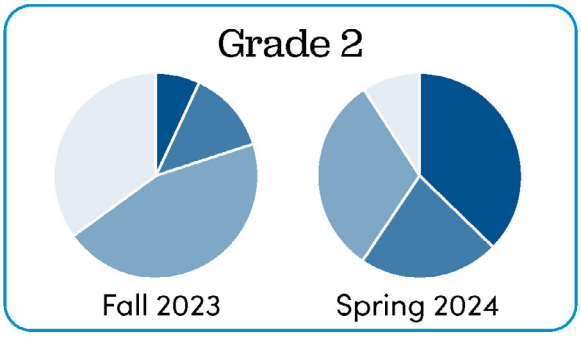
SUCCESS SPOTLIGHT

Appendix: Mat-Su Grades 1–5 Grade-Level Placement Changes, Fall to Spring, by Grade

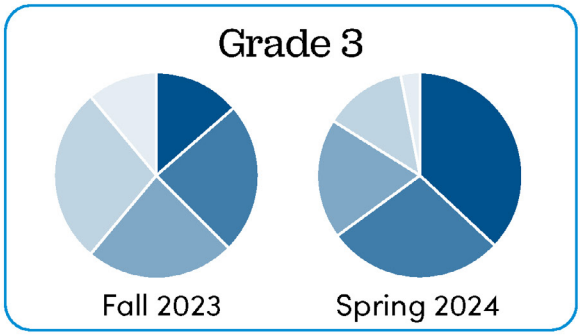




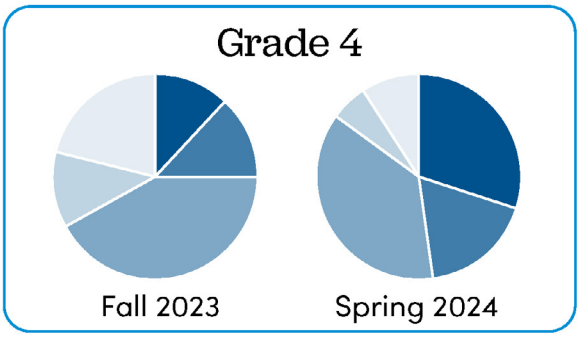
A better than 570-percent increase in the percentage of students performing mid or above grade level



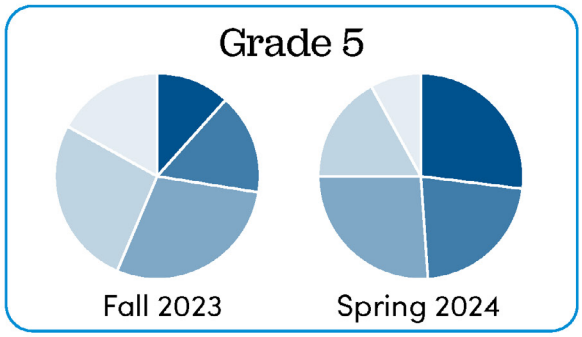
A better than 425-percent increase in the percentage of students performing mid or above grade level



A better than 160-percent increase in the percentage of students performing mid or above grade level



A 150-percent increase in the percentage of students performing mid or above grade level



A 125-percent increase in the percentage of students performing mid or above grade level

REVIEWED BY EVIDENCE for ESSA MEETS EVIDENCE STANDARDS

Magnetic Reading Foundations Receives Perfect, All-Green Scores from EdReports and Meets Evidence for ESSA Standards

Perfect Scores on EdReports

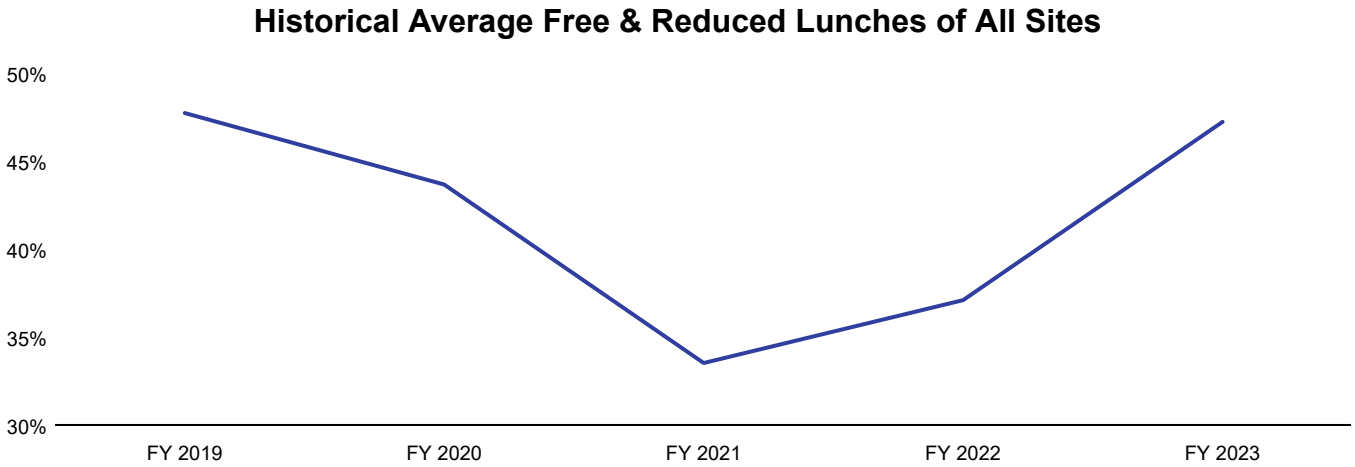
Scan to learn more!

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PERCENTAGE OF STUDENTS ELIGIBLE FOR FREE AND REDUCED MEALS BY SCHOOL

5 Years Historical

		FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
SCHOOL SITE LOCATIONS (Percentage in site number order)						
001	Palmer High	37.00	33.16	28.00	29.00	36.02
002	Su-Valley JR/SR High	60.00	55.45	45.45	41.83	58.41
003	Wasilla High	42.00	38.53	32.59	32.59	37.31
005	Colony High	31.00	27.33	37.68	25.57	31.10
006	Burchell High School	91.07	91.07	25.90	44.07	50.79
007	Houston High	68.90	68.91	45.96	38.78	43.22
010	Palmer Middle	48.00	46.78	38.62	39.46	48.17
011	Wasilla Middle	52.00	49.93	40.49	40.43	46.27
012	Colony Middle	35.00	30.07	25.97	27.36	33.29
013	Teeland Middle	41.00	36.26	32.92	37.58	41.09
014	Houston Middle	68.93	68.91	41.27	38.78	50.79
030	Big Lake Elementary	75.95	75.95	45.71	42.58	54.27
031	Glacier View School	71.00	44.44	40.32	38.24	47.06
032	Iditarod Elementary	70.91	70.91	38.59	36.67	47.01
033	Sherrod Elementary	47.00	48.09	37.75	41.40	56.68
034	Swanson Elementary	52.00	46.28	46.48	41.98	50.25
035	Talkeetna Elementary	55.00	45.45	76.92	41.24	57.85
036	Trapper Creek Elementary	83.02	83.20	39.13	70.59	68.00
038	Willow Elementary	46.00	50.60	40.07	32.14	51.82
039	Snowshoe Elementary	53.00	45.55	39.02	40.82	52.07
041	Butte Elementary	46.00	36.44	46.81	34.07	45.45
042	Sutton Elementary	87.06	87.06	37.46	45.45	53.70
043	Cottonwood Creek Elementary	39.00	40.34	35.47	33.64	53.28
044	Tanaina Elementary	64.14	64.14	28.79	42.66	51.68
045	Pioneer Peak Elementary	35.00	31.87	36.59	26.52	39.84
046	Larson Elementary	45.00	40.40	33.08	36.62	43.48
047	Finger Lake Elementary	39.00	31.56	36.80	28.03	42.15
048	Knik Goose Bay Elementary	53.00	40.56	12.50	37.93	44.29
049	Beryozova School	57.14	12.50	28.25	46.67	83.33
050	Shaw Elementary	41.00	34.81	37.89	32.78	43.69
051	Meadow Lakes Elementary	72.38	72.38	41.70	44.07	50.66
052	Knik Elementary	55.00	42.12	20.93	39.39	50.20
053	Machetanz Elementary	23.00	20.86	37.74	17.14	24.27
054	Dena'ina Elementary	52.00	55.13	42.31	35.87	36.97
063	Knik Charter	-	-	-	-	63.64
071	Valley Pathways School	52.00	49.75	16.18	39.50	42.86
073	Mat-Su Career & Tech High School	26.00	19.59	39.51	18.07	25.28
077	Mat-Su Day School	44.00	40.00	20.85	27.78	45.12
080	Joe Redington JR/SR High	56.00	49.19	39.78	40.00	37.45
Average of All Sites		**47.65%**	**43.59%**	**33.46%**	**37.03%**	**47.15%**



Notes: Presenting the above information has relevancy for grant application purposes and the ongoing analysis with the Department of Teaching and Learning regarding impact of socioeconomic status on student achievement.
Studies have shown an extremely high correlation between socioeconomic status and student performance.

Source: Information taken from Food Services Cybersoft Software.

SIGNIFICANT OWN-SOURCED REVENUE

Last Ten Fiscal Years

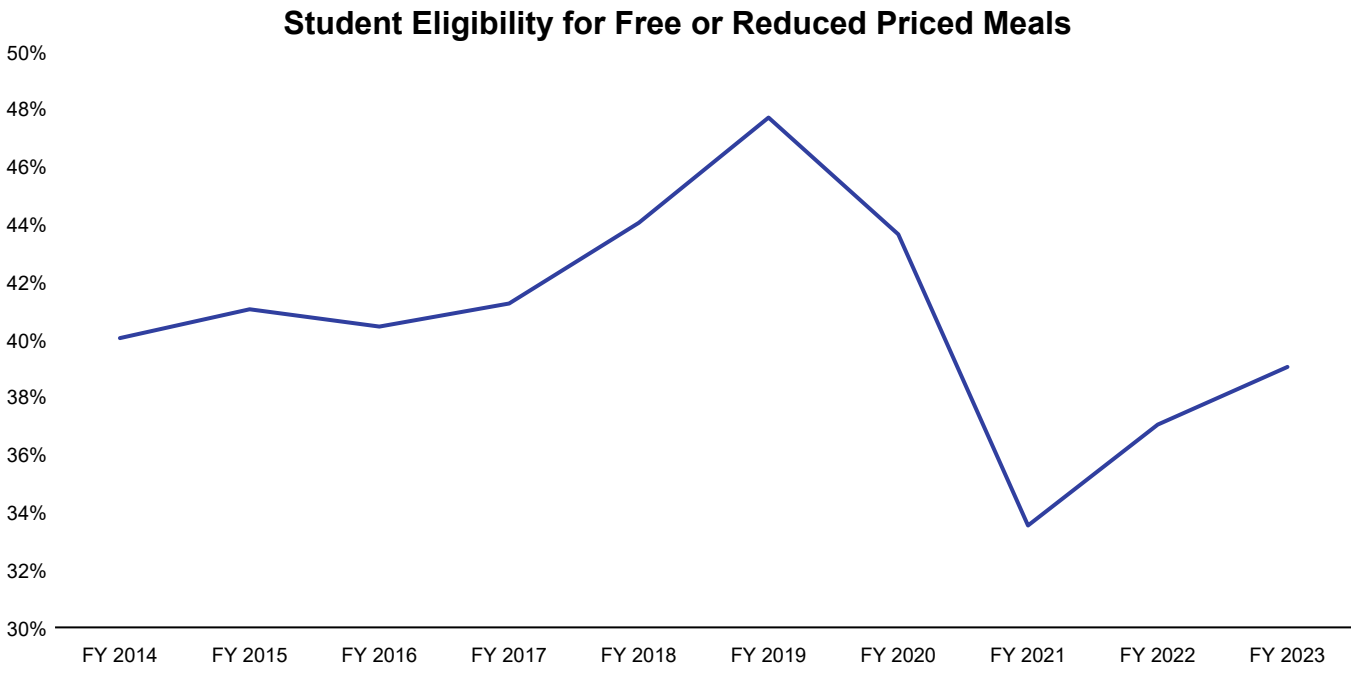
	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
COST OF FULL PRICED MEALSa										
Breakfastb	$ 1.60	$ 1.60	$ 1.60	$ 1.75	$ 2.00	$ 2.00	$ 2.00	$ 2.25	$ 2.25	$ 2.25
Lunch	2.95	2.95	2.95	3.25	3.50	3.50	3.50	3.75	3.75	3.75
Local Revenue	1,143,678	1,108,593	1,039,643	1,115,178	1,097,620	1,212,213	999,167	117,724	104,621	1,195,056
Students Eligible for Free or Reduced-Priced Mealsc	**40.00%**	**41.00%**	**40.40%**	**41.20%**	**44.00%**	**47.65%**	**43.60%**	**33.50%**	**37.00%**	**39.00%**

Notes [a] The cost of full-price meals are for elementary.

[b] Breakfast free to all students for Fiscal Years 2011-2013, and 2024.

[c] Cybersoft Nutrition Services Software - for all sites including non-meal program participants.

*Numbers are estimated and unaudited





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 Regulation
Administrative regulations are detailed instructions that outline how, by whom, where, and when to carry out policy.

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.

Advanced Placement & International Baccalaureate (APIB)
Advanced Placement (AP) courses are college-level classes in a wide variety of subjects that can be taken while still in high school. Students may take the AP Exam in May as the final step of the AP class. The International Baccalaureate Organization (IB) offers four high-quality and challenging educational programs for a worldwide community of schools, aiming to create a better, more peaceful world.

Alaska Reads Act

Supporting all students to read at grade level by the end of third grade. In June 2022, Governor Mike Dunleavy signed the Alaska Reads Act into law, creating four components to support early literacy. District Reading Intervention program; Department reading program; early education programs; and virtual learning consortium.
https://education.alaska.gov/akreads

Allocation
An amount (usually money or staff) designated for a specific purpose or program.

American College Testing (ACT)
The ACT is a national college admissions examination that consists of subject area tests in English, Mathematics, Reading, and Science. The ACT includes 215 multiple-choice questions and takes approximately 3 hours and 30 minutes to complete, including a short break (or just over four hours if you are taking the ACT Plus Writing). Online Registration can be completed through the ACT website.

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 composed of elected officials. The Matanuska Susitna Borough School District Board of Education (or School Board) is composed 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.

Board Policy
A set of written guidelines that define an organization's goals, rules, and regulations.

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 flexibility 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 lobbyists; 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 are used to report assets held in a trustee or agency capacity for others and which, therefore, cannot be used to support the governing body's 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.

Grats
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.

Multi-Tiered System of Supports (MTSS)
A framework that helps educators provide academic and behavioral strategies for students with various needs.

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

Preliminary Scholastic Aptitude Test (PSAT)
A standardized test administered by the College Board that measures a student's ability to understand and process elements of reading, writing, and mathematics, and serves as an entrance exam for the National Merit Scholarships.

Professional Learning Community
Professional Learning Community (PLC) is a method to foster collaborative learning among colleagues within a particular work environment or field. It is often used in schools as a way to organize teachers into working groups of practice-based professional learning.

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 classifications: 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 or 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.

Scholastic Aptitude Test (SAT)
A standardized test widely used for college admissions in the United States. The SAT is intended to measure literacy, numeracy and writing skills that are needed for academic success in college.

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.

School Resource Officer (SRO)
A sworn law enforcement officer who works in a school to prevent crime and ensure safety.

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.

Synergy Student Information System (SIS)
The Districts web-based database for student data including, but not limited to, demographic information, enrollment, course history, schedules, attendance, grades, discipline, participation in athletics and student activities, and transportation information.

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.

MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

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Appendix



Matanuska-Susitna Borough School District
Elementary School Calendar
2024 - 2025

Matanuska-Susitna Borough School District

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	WD	10
11	PL	PL	WD	SO	16	17
18	19	20	21	KG	23	24
25	26	27	28	29	30	31

SEPTEMBER

1	H	3	4	5	6	7
8	9	10	11	12	13	14
15	AK	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	19
20	21	22	23	24	25	26
27	28	29	30	31		

NOVEMBER

					1	2
3	PC	PL	6	7	8	9
10	V	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	H	H	30

DECEMBER

1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	Q2	WD	21
22	V	V	H	V	V	28
29	V	V				

August

9	Work Day for Teachers (WD)*
12-13	Professional Learning Day (PL)*
14	Work Day for Teachers (WD)*
15	School Opens for 1-12 (SO)
22	First Day for Kindergarten and PK (KG)

September

2	Labor Day Holiday (H)*
16	AK Reads Act Day (AK)*

October

18	Quarter 1 Ends (46 Days)

November

4	**Parent Conference Day (PC)***
5	Professional Learning Day (PL)*
11	**Veterans Day (V)***
28-29	Thanksgiving Holiday (H)*

December

19	Quarter 2 Ends (38 Days)
20	Work Day for Teachers (WD)*
25	Christmas Holiday (H)*
23-31	**Winter Vacation (V)***

January

1	New Years Day (H)*
2-3	**Winter Vacation (V)***
20	Martin Luther King Jr. Day (H)*

February

10	**Parent Conference Day (PC)***
17	**Parent Conference Day (PC)***

March

6	Quarter 3 Ends (41 Days)
7	Work Day for Teachers (WD)*
10-14	**Spring Vacation (V)***

May

2	Professional Learning Day (PL)*
21	**Snow Day Makeup if needed (SN)**
22	School Closes/Quarter 4 Ends (47 Days)
23	Work Day for Teachers (WD)*

*Indicates no school for students

S	M	T	W	T	F	S

JANUARY

			H	V	V	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	H	21	22	23	24	25
26	27	28	29	30	31	

FEBRUARY

						1
2	3	4	5	6	7	8
9	PC	11	12	13	14	15
16	PC	18	19	20	21	22
23	24	25	26	27	28	

MARCH

						1
2	3	4	5	Q3	WD	8
9	V	V	V	V	V	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

APRIL

		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

MAY

				1	PL	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	SN	SC	WD	24
25	H	27	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					

Matanuska-Susitna Borough School District
Secondary School Calendar
2024 - 2025

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	**WD**	10
11	**PL**	**PL**	**WD**	**SO**	16	17
18	19	20	21	**KG**	23	24
25	26	27	28	29	30	31

SEPTEMBER

1	**H**	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					

OCTOBER

		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	**Q1**	19
20	21	22	23	24	25	26
27	28	29	30	31		

NOVEMBER

					1	2
3	**PC**	**PL**	6	7	8	9
10	**V**	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	**H**	**H**	30

DECEMBER

1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	**Q2**	**WD**	21
22	**V**	**V**	**H**	**V**	**V**	28
29	**V**	**V**				

August

9	Work Day for Teachers (WD)*
12-13	Professional Learning Day (PL)*
14	Work Day for Teachers (WD)*
15	School Opens for 1-12 (SO)
22	First Day for Kindergarten and PK (KG)

September

2	Labor Day Holiday (H)*

October

18	Quarter 1 Ends (46 Days)

November

4	**Parent Conference Day (PC)***
5	Professional Learning Day (PL)*
11	**Veterans Day (V)***
28-29	Thanksgiving Holiday (H)*

December

19	Quarter 2 Ends (38 Days)
20	Work Day for Teachers (WD)*
25	Christmas Holiday (H)*
23-31	**Winter Vacation (V)***

January

1	New Years Day (H)*
2-3	**Winter Vacation (V)***
20	Martin Luther King Jr. Day (H)*

February

17	**Parent Conference Day (PC)***

March

6	Quarter 3 Ends (41 Days)
7	Work Day for Teachers (WD)*
10-14	**Spring Vacation (V)***

May

21	**Snow Day Makeup if needed (SN)**
22	School Closes/Quarter 4 Ends (47 Days)
23	Work Day for Teachers (WD)*

*Indicates no school for students

S M T W T F S

JANUARY

			H	**V**	**V**	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	**H**	21	22	23	24	25
26	27	28	29	30	31	

FEBRUARY

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2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	**PC**	18	19	20	21	22
23	24	25	26	27	28	

MARCH

						1
2	3	4	5	Q3	**WD**	8
9	**V**	**V**	**V**	**V**	**V**	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

APRIL

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6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

MAY

				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	**SN**	**SC**	**WD**	24
25	**H**	27	28	29	30	31

JUNE

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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Matanuska-Susitna Borough School District
Academy Charter School Calendar
2024 - 2025

Matanuska-Susitna Borough School District

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	WD	PL	SO	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

SEPTEMBER

1	H	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					

OCTOBER

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6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	PC	PC	PL	PL		

NOVEMBER

					PL	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	H	H	30

DECEMBER

1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	WD	WD	21
22	V	V	H	V	V	28
29	V	V				

August

5	Work Day for Teachers (WD)*
6	Professional Learning Day (PL)*
7	School Opens for K-8 (SO)

September

2	Labor Day Holiday (H)*

October

28-29	Parent Teacher conference
30-31	Professional Learning Day (PL)*

November

1	Professional Learning Day (PL)*
28-29	Thanksgiving Holiday (H)*

December

19-20	Work Day for Teachers (WD)*
25	Christmas Holiday (H)*
23-31	**Winter Vacation (V)***

January

1	New Years Day (H)*
2-3	**Winter Vacation (V)***
20	Martin Luther King Jr. Day (H)*

February

19-21	Professional Learning Day (PL)*

March

6-7	Work Day for Teachers (WD)*
10-17	**Spring Vacation (V)***

May

2	Professional Learning Day (PL)*
15	Work Day for Teachers (WD)*

S	M	T	W	T	F	S

JANUARY

			H	V	V	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	H	21	22	23	24	25
26	27	28	29	30	31	

FEBRUARY

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9	10	11	12	13	14	15
16	17	18	PL	PL	PL	22
23	24	25	26	27	28	

MARCH

						1
2	3	4	5	WD	WD	8
9	V	V	V	V	V	15
16	V	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

APRIL

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6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

MAY

				1	PL	3
4	5	6	7	8	9	10
11	12	13	14	SC	WD	17
18	19	20	21	22	23	24
25	H	27	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					

*Indicates no school for students

Matanuska-Susitna Borough School District
American Charter Academy School Calendar
2024 - 2025

Matanuska-Susitna Borough School District

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	WD	10
11	PL	PL	WD	SO	16	17
18	19	20	21	22	23	24
25	26	27	28	29	ER	31

SEPTEMBER

1	H	PL	PL	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	ER	5
6	7	8	9	10	11	12
13	14	15	16	17	Q1	19
20	21	22	23	24	25	26
27	28	29	30	PC		

NOVEMBER

					PL	2
3	4	5	6	7	ER	9
10	V	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	H	H	30

DECEMBER

1	2	3	4	5	ER	7
8	9	10	11	12	13	14
15	16	17	18	19	Q2	21
22	V	V	H	V	V	28
29	V	V				

August	
9	Work Day for Teachers (WD)*
12-13	Professional Learning Day (PL)*
14	Work Day for Teachers (WD)*
15	School Opens for K -12 (SO)
September	
2	Labor Day Holiday (H)*
3-4	Professional Learning Day (PL)*
October	
18	Quarter 1 Ends (44 Days)
31	**Parent Conference Day (PC)***
November	
01	Professional Learning Day (PL)*
11	**Veterans Day (V)***
28-29	Thanksgiving Holiday (H)*
December	
20	Quarter 2 Ends (40 Days)
25	Christmas Holiday (H)*
23-31	**Winter Vacation (V)***
January	
1	New Years Day (H)*
2-3	**Winter Vacation (V)***
20	Martin Luther King Jr. Day (H)*
February	
17	**Parent Conference Day (PC)***
18	Professional Learning Day (PL)*
March	
7	Quarter 3 Ends (41 Days)
10-14	**Spring Vacation (V)***
17	Work Day for Teachers (WD)*
April	
21	Professional Learning Day (PL)*
28	Professional Learning Day (PL)*
May	
21	**Snow Day Makeup if needed (SN)**
22	School Closes/Quarter 4 Ends (44 Days)
23	Work Day for Teachers (WD)*

*Indicates no school for students

ER Indicates 1 hr early release for students

S	M	T	W	T	F	S

JANUARY

			H	V	V	4
5	WD	7	8	9	ER	11
12	13	14	15	16	17	18
19	H	21	22	23	24	25
26	27	28	29	30	31	

FEBRUARY

						1
2	3	4	5	6	ER	8
9	10	11	12	13	14	15
16	PC	PL	19	20	21	22
23	24	25	26	27	28	

MARCH

						1
2	3	4	5	6	ER	8
9	V	V	V	V	V	15
16	WD	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

APRIL

		1	2	3	ER	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	PL	22	23	24	25	26
27	PL	29	30			

MAY

				1	ER	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	SN	SC	WD	24
25	H	27	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					

Matanuska-Susitna Borough School District
Birchtree Charter School Calendar
2024 - 2025

Matanuska-Susitna Borough School District

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	WD	10
11	PL	PL	WD	SO	16	17
18	19	20	21	K1	23	24
25	26	27	28	29	30	31

SEPTEMBER

1	H	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					

OCTOBER

		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	Q1	19
20	21	22	23	24	25	26
27	28	29	30	PC		

NOVEMBER

					PC	2
3	4	5	6	7	8	9
10	V	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	WD	H	H	30

DECEMBER

1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	Q2	WD	21
22	V	V	H	V	V	28
29	V	V				

August

9	Work Day for Teachers (WD)*
12-13	Professional Learning Day (PL)*
14	Work Day for Teachers (WD)*
15	School Opens for 1-12 (SO)
22	First Day for Kindergarten and First(K1)

September

2	Labor Day Holiday (H)*

October

18	Quarter 1 Ends (47 Days)
31	Parent Conference Day (PC)*

November

1	Parent Conference Day (PC)*
11	Veterans Day (V)*
25	Work Day for Teachers(WD)*
28-29	Thanksgiving Holiday (H)*

December

19	Quarter 2 Ends (37 Days)
20	Work Day for Teachers (WD)*
25	Christmas Holiday (H)*
23-31	Winter Vacation (V)*

January

1	New Years Day (H)*
2-3	Winter Vacation (V)*
20	Martin Luther King Jr. Day (H)*

March

6	Quarter 3 Ends (42 Days)
6-7	Parent Conference Day(PC)*
10-14	Spring Vacation (V)*

May

21	School Closes/Quarter 4 Ends(48 Days)
22	Professional Learning Day(PL)*
23	Work Day for Teachers (WD)*

*Indicates no school for students

S	M	T	W	T	F	S

JANUARY

			H	V	V	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	H	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	19	20	21	22
23	24	25	26	27	28	

MARCH

						1
2	3	4	5	PC	PC	8
9	V	V	V	V	V	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

APRIL

		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

MAY

				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	SC	PL	WD	24
25	H	27	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					

Matanuska-Susitna Borough School District
Fronteras Spanish Immersion Charter School
2024 - 2025

Matanuska-Susitna Borough School District

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	WD	10
11	PD	PD	WD	SO	16	17
18	19	20	21	KG	23	24
25	26	27	28	29	30	31

SEPTEMBER

1	H	3	4	5	ER	7
8	9	10	11	12	13	14
15	AK	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

OCTOBER

		1	2	3	ER	5
6	7	8	9	10	11	12
13	14	15	16	17	Q1	19
20	21	22	23	24	25	26
27	28	29	30	31		

NOVEMBER

					ER	2
3	PD	PC	6	7	8	9
10	V	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	H	H	30

DECEMBER

1	2	3	4	5	ER	7
8	9	10	11	12	13	14
15	16	17	18	Q2	WD	21
22	V	V	H	V	V	28
29	V	V				

August	
9	Work Day for Teachers (WD)*
12-13	Professional Development Day (PD)*
14	Work Day for Teachers (WD)*
15	School Opens for 1-12 (SO)
22	First Day for Kindergarten and PK (KG)
September	
2	Labor Day Holiday (H)*
6	Early Release**
16	AK Reads Act Day (AK)*
October	
18	Quarter 1 Ends (46 Days)
4	Early Release**
November	
1	Early Release**
4	Professional Development Day (PD)*
5	**Parent Conference Day (PC)***
11	**Veterans Day (V)***
28-29	Thanksgiving Holiday (H)*
December	
6	Early Release**
19	Quarter 2 Ends (38 Days)
20	Work Day for Teachers (WD)*
25	Christmas Holiday (H)*
23-31	**Winter Vacation (V)***
January	
1	New Years Day (H)*
2-3	**Winter Vacation (V)***
10	Early Release**
20	Martin Luther King Jr. Day (H)*
February	
7	Early Release**
17 - 18	**Parent Conference Day (PC)***
March	
6	Quarter 3 Ends (41 Days)
7	Work Day for Teachers (WD)*
10-14	**Spring Vacation (V)***
April	
4	Early Release**
May	
2	Professional Development Day (PD)*
21	**Snow Day Makeup if needed (SN)**
22	School Closes/Quarter 4 Ends (47 Days)
23	Work Day for Teachers (WD)*

*Indicates no school for students
**Indicates student released at 12:30

S	M	T	W	T	F	S

JANUARY

			H	V	V	4
5	6	7	8	9	ER	11
12	13	14	15	16	17	18
19	H	21	22	23	24	25
26	27	28	29	30	31	

FEBRUARY

						1
2	3	4	5	6	ER	8
9	10	11	12	13	14	15
16	PC	PC	19	20	21	22
23	24	25	26	27	28	

MARCH

						1
2	3	4	5	Q3	WD	8
9	V	V	V	V	V	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

APRIL

		1	2	3	ER	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

MAY

				1	PD	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	SN	SC	WD	24
25	H	27	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					

Matanuska-Susitna Borough School District
Knik Charter School Calendar
2024 - 2025

Matanuska-Susitna Borough School District

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	WD	PL	10
11	PL	PL	WD	SO	16	17
18	19	20	21	KG	23	24
25	26	27	28	29	30	31

SEPTEMBER

1	H	V	V	V	V	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	19
20	21	22	23	24	25	26
27	28	29	30	31		

NOVEMBER

					1	2
3	PC	5	6	7	8	9
10	WD	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	H	H	30

DECEMBER

1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	Q2	WD	21
22	V	V	H	V	V	28
29	V	V				

August

8	Work Day for Teachers (WD)*
9, 12-13	Professional Learning Day (PL)*
14	Work Day for Teachers (WD)*
15	School Opens for 1-12 (SO)
22	First Day for Kindergarten and PK (KG)

September

2	Labor Day Holiday (H)*
3-6	Subsistence Week (V)*

October

18	Quarter 1 Ends (42 Days)

November

4	**Parent Conference Day (PC)***
11	Work Day for Teachers (WD)*
28-29	Thanksgiving Holiday (H)*

December

19	Quarter 2 Ends (40 Days)
20	Work Day for Teachers (WD)*
25	Christmas Holiday (H)*
23-31	**Winter Vacation (V)***

January

1	New Years Day (H)*
2-3	**Winter Vacation (V)***
20	Martin Luther King Jr. Day (H)*

February

17	**Parent Conference Day (PC)***

March

6	Quarter 3 Ends (42 Days)
7	Work Day for Teachers (WD)*
10-14	**Spring Vacation (V)***

May

21	**Snow Day Makeup if needed (SN)**
22	School Closes/Quarter 4 Ends (49 Days)
23, 27	Professional Learning Day (PL)*
28	Work Day for Teachers (WD)*

*Indicates no school for students

S	M	T	W	T	F	S

JANUARY

			H	V	V	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	H	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	PC	18	19	20	21	22
23	24	25	26	27	28	

MARCH

						1
2	3	4	5	Q3	WD	8
9	V	V	V	V	V	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

APRIL

		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

MAY

				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	SN	SC	PL	24
25	H	PL	WD	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					

Matanuska-Susitna Borough School District

Midnight Sun Family Learning Center

2024 - 2025

Matanuska-Susitna Borough School District

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	WD	10
11	PL	PL	WD	SO	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

SEPTEMBER

1	H	3	4	5	6	7
8	9	10	11	12	13	14
15	AK	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	19
20	21	22	23	24	25	26
27	28	29	30	31		

NOVEMBER

					1	2
3	PC	PL	6	7	8	9
10	V	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	H	H	30

DECEMBER

1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	Q2	WD	21
22	V	V	H	V	V	28
29	V	V				

August

9	Work Day for Teachers (WD)*
12-13	Professional Learning Day (PL)*
14	Work Day for Teachers (WD)*
15	School Opens for 1-12 (SO)
Early Release	

September

2	Labor Day Holiday (H)*
16	AK Reads Act Day (AK)*
Early Release	

October

18	Quarter 1 Ends (46 Days)
Early Release	

November

4	**Parent Conference Day (PC)***
5	Professional Learning Day (PL)*
11	**Veterans Day (V)***
28-29	Thanksgiving Holiday (H)*
Early Release	

December

19	Quarter 2 Ends (38 Days)
20	Work Day for Teachers (WD)*
25	Christmas Holiday (H)*
23-31	**Winter Vacation (V)***
Early Release	

January

1	New Years Day (H)*
2-3	**Winter Vacation (V)***
20	Martin Luther King Jr. Day (H)*
Early Release	

February

10	**Parent Conference Day (PC)***
17	**Parent Conference Day (PC)***
Early Release	

March

6	Quarter 3 Ends (41 Days)
7	Work Day for Teachers (WD)*
10-14	**Spring Vacation (V)***
Early Release	

May

2	Professional Learning Day (PL)*
21	**Snow Day Makeup if needed (SN)**
22	School Closes/Quarter 4 Ends (47 Days)
23	Work Day for Teachers (WD)*
Early Release	

S	M	T	W	T	F	S

JANUARY

			H	V	V	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	H	21	22	23	24	25
26	27	28	29	30	31	

FEBRUARY

						1
2	3	4	5	6	7	8
9	PC	11	12	13	14	15
16	PC	18	19	20	21	22
23	24	25	26	27	28	

MARCH

						1
2	3	4	5	Q3	WD	8
9	V	V	V	V	V	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

APRIL

		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

MAY

				1	PL	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	SN	SC	WD	24
25	H	27	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					

*Indicates no school for students

Matanuska-Susitna Borough School District
Twindly Bridge Charter School Calendar
2024 - 2025

Matanuska-Susitna Borough School District

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	WD	10
11	PL	PL	WD	SO	16	17
18	19	20	21	KG	23	24
25	26	27	28	29	30	31

SEPTEMBER

1	H	3	4	5	6	7
8	9	10	11	12	13	14
15	AK	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	19
20	21	22	23	24	25	26
27	28	29	30	31		

NOVEMBER

					1	2
3	PC	PL	6	7	8	9
10	V	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	H	H	30

DECEMBER

1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	Q2	WD	21
22	V	V	H	V	V	28
29	V	V				

August	
9	Work Day for Teachers (WD)*
12-13	Professional Learning Day (PL)*
14	Work Day for Teachers (WD)*
15	School Opens for 1-12 (SO)
22	First Day for Kindergarten and PK (KG)
September	
2	Labor Day Holiday (H)*
16	AK Reads Act Day (AK)*
October	
18	Quarter 1 Ends (46 Days)
November	
4	**Parent Conference Day (PC)***
5	Professional Learning Day (PL)*
11	**Veterans Day (V)***
28-29	Thanksgiving Holiday (H)*
December	
19	Quarter 2 Ends (38 Days)
20	Work Day for Teachers (WD)*
25	Christmas Holiday (H)*
23-31	**Winter Vacation (V)***
January	
1	New Years Day (H)*
2-3	**Winter Vacation (V)***
20	Martin Luther King Jr. Day (H)*
27	AK Reads Act Day (AK)*
February	
10	**Parent Conference Day (PC)***
17	**Parent Conference Day (PC)***
March	
6	Quarter 3 Ends (41 Days)
7	Work Day for Teachers (WD)*
10-14	**Spring Vacation (V)***
May	
2	Professional Learning Day (PL)*
20	**Snow Day Makeup if needed (SN)**
21	School Closes/Quarter 4 Ends (47 Days)
22	AK Reads Act Day (AK)*
23	Work Day for Teachers (WD)*

*Indicates no school for students

S	M	T	W	T	F	S

JANUARY

			H	V	V	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	H	21	22	23	24	25
26	AK	28	29	30	31	

FEBRUARY

						1
2	3	4	5	6	7	8
9	PC	11	12	13	14	15
16	PC	18	19	20	21	22
23	24	25	26	27	28	

MARCH

						1
2	3	4	5	Q3	WD	8
9	V	V	V	V	V	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

APRIL

		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

MAY

				1	PL	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	SN	SC	AK	WD	24
25	H	27	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

SUTTON ELEMENTARY
11672 N. Wright Way
Sutton, Alaska 99674
Phn: 861.5600 Fax: 861.5640

SWANSON ELEMENTARY
507 N Gulkana
Palmer, Alaska 99645
Phn: 861.5300 Fax: 861.5380

TALKEETNA ELEMENTARY
13930 E. Timberwolf Loop
Talkeetna, Alaska 99676
Phn: 733.9400 Fax: 733.9440

TANAINA ELEMENTARY
2550 Lucille Street
Wasilla, Alaska 99654
Phn: 352.9400 Fax: 352.9481

TEELAND MIDDLE SCHOOL
2788 N Seward Meridian Prkwy
Wasilla, Alaska 99654
Phn: 352.7500 Fax: 352.7585

TRAPPER CREEK ELEMENTARY
6742 E Petersville Road
Trapper Creek, Alaska 99683
Phn: 733.9451 Fax: 733.9480

TWINDLY BRIDGE CHARTER
141 E. Seldon Rd Suite "C"
Wasilla, Alaska 99654
Phn: 376.6680 Fax: 736.6683

VALLEY PATHWAYS
1150 North France Road
Palmer, Alaska 99645
Phn: 761.4650 Fax: 761.4680

WASILLA HIGH SCHOOL
701 E Bogard Road
Wasilla, Alaska 99654
Phn: 352.8200 Fax: 352.8280

WASILLA MIDDLE SCHOOL
650 Bogard Road
Wasilla, Alaska 99654
Phn: 352.5300 Fax: 352.5380

WILLOW ELEMENTARY
31706 W. Parks Highway
Willow, Alaska 99688
Phn: 495.9300 Fax: 495.9380

MSBSD CENTRAL ADMINISTRATION
501 N Gulkana Street
Palmer, Alaska 99645
Phn: 746.9200 Fax: 761.4076

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

2023-2024



Dr. Randy Trani
Superintendent

SCHOOL BOARD MEMBERS



Jubilee Underwood, President
District 4



Kathy McCollum, Vice-President
District 3



Kendal Kruse, Clerk
District 2



Thomas Bergey
District 1



Ole Larson
District 6



Brooks Pitcher
District 5



Ted Swanson
District 7

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 28, 2023

Matanuska-Susitna Borough School District
District Superintendent
501 N. Gulkana St
Palmer, AK 99645

Re: 2023 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:	$15,366,767,885
Personal Property:	$2,420,038,170
State Assessed Property (AS 43.56):	$16,178,940
Total:	$17,802,984,994

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) 269-4565.

Sincerely,

Joseph Caissie,
State Assessor

THE STATE of ALASKA
GOVERNOR MIKE DUNLEAVY

Department of Education & Early Development
FINANCE & SUPPORT SERVICES
P.O. Box 110500
Juneau, Alaska 99811-0500
Main: 907.465.8683
Meridith.Jones@alaska.gov

March 12, 2024

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 2024-0001, effective until June 30, 2025. The FY2025 approved Restricted Federal Indirect Cost Rate for Mat-Su Borough School District is 6.23%. The restricted Federal rate is effective from 7/1/2024 to 6/30/2025.

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
FY2025 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.

We hereby apply for the following indirect cost rate: **5.31%**

Federal Programs - Restricted with Carry Forward 5.31%

12/20/23

Superintendent's Certification & Date

EED USE ONLY

Your proposal has been accepted and the following rate approved: 6.23%

Federal Programs - Restricted with Carry Forward

This rate becomes effective July 1, 2024 and remains in effect until June 30, 2025 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.

Karen B Morrison 3.12.2024

Alaska Department of Education & Early Development Authorization & Date

Form #05-02-007

MATANUSKA-SUSITNA
BOROUGH SCHOOL DISTRICT

OFFICE OF THE SCHOOL BOARD

MATANUSKA-SUSITNA BOROUGH SCHOOL BOARD
RESOLUTION 24-001

A RESOLUTION OF THE MATANUSKA-SUSITNA BOROUGH SCHOOL BOARD APPROVING THE REQUEST FOR LOCAL EDUCATION FUNDING FROM THE MATANUSKA-SUSITNA BOROUGH.

WHEREAS, Borough Code 3.04.046 which provided for the borough manager to prepare the annual budget with education annual operating funds provided to the school district at a dollar amount equivalent of a 6.30 mill tax levy on the full and true value of the taxable real and personal property for the upcoming fiscal year, sunset July 1, 2023; and

WHEREAS, the Matanuska-Susitna Borough School District desires to provide a request for local education funding early in the Mat-Su Borough budget development process; and

WHEREAS, the Matanuska-Susitna Borough School Board desires to work collaboratively with the Mat-Su Assembly to ensure adequate and appropriate funding for education in the Mat-Su Borough; and

WHEREAS, the Matanuska-Susitna Borough School District provides a high quality education program offering parent choice, academic achievement, expanded CTE options, and measurable educational outcomes; and

WHEREAS, the Matanuska-Susitna Borough School District will experience a reduction in funding from the State of Alaska of $5,004,423 to account for the increase in the Required Local Contribution; and

WHEREAS, the Matanuska-Susitna Borough School District continues to experience cost increases related to enrollment growth, personnel expenditures, and inflation that occur year to year; and

THEREFORE BE IT RESOLVED that the Matanuska-Susitna Borough School District submits to the Matanuska-Susitna Borough a request to increase local education funding by 3% for fiscal year 2025 for a total of $75,031,853 local contribution to education.

APPROVED by the Matanuska-Susitna Borough School Board this 17th day of January, 2024

Jubilee Underwood, Board President

Dr. Randy Trani, Superintendent

ATTEST:

Stacy Escobedo, Board Secretary

501 N. Gulkana Palmer, Alaska 99645-6147
P•907.746.9272 F• 907.761.4076
www.matsuk12.us

We prepare all students for success

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, 2024

Dr. Randy Trani, Superintendent of Schools
Matanuska-Susitna Borough School District
501 North Gulkana Street
Palmer, AK 99645

VIA Email: randy.trani@matsuk12.us

RE: FY2025 Local Education Funding

Dear Dr. Trani,

I acknowledge receipt of School Board Resolution 24-001 requesting a 3% increase in the fiscal year 2025 local education funding for $75,031,853. The Borough will include the School Board's request in the Manager's Proposed Budget for Assembly consideration. Additionally, we will include $2,095,000 in our proposed capital budget. This would fund six schools' elevator and boiler replacement projects from the 2023-2024 MSBSD Deferred Maintenance list.

Sincerely,

Michael Brown
Digitally signed by Michael Brown
Date: 2024.01.30 15:58:18 -09'00'

Michael Brown
Borough Manager

cc: Katherine Gardner, MSBSD Deputy Superintendent
MSB Mayor and Assembly
Cheyenne Heindel, MSB Finance Director

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

BUSINESS AND OPERATIONS

BOARD MEETING DATE: September 18, 2024

THROUGH: Dr. Randy Trani, Superintendent
Katherine Gardner, Deputy Superintendent of Business & Operations

FROM: Sunshine Hunsaker, Director of Finance
Charity Vaona, Budget Supervisor

SUBJECT: FY 2025 Fall Budget Revisions

This proposed revision will amend the budgets for the General Fund, Transportation Fund, Debt Service Fund, and the Capital Improvement Plan (CIP) Fund.

The amount of each amendment presented within the proposed revision is the net result of proposed adjustments and other smaller transfers authorized by administration since the beginning of the fiscal year. All the budget amendments presented incorporate projected revenues and expenditures throughout the remainder of the fiscal year.

The tables for the proposed FY 2025 Fall Budget Revision are attached.

GENERAL FUND

REVENUES

- **Other State Revenue** is decreasing due to the governor's veto that occurred on June 28th, 2024. The only impact of this veto for the District's funding was $1,035,900 for the Alaska Reads Act.
- **Direct Federal and E-Rate:** Increased by $490,076 for E-Rate Category 2 Reimbursements.
- **Appropriation from Fund Balance** is increasing by $9,058,798.
    - $1,808,484 increase designated for building projects:
        - Birchtree Charter LOA Borough for design $450,000
        - Mat-Su Central FF&E $650,000
        - $708,484 to balance to anticipated expenditures.
    - $7,250,314 increase is attributed to the projected charter school carryover and the projected student allotment carry over for Mat-Su Central:
        - Charter Fund Balance: $4,107,623
        - Charter Student Allotment Fund Balance: $1,202,384
        - Mat-Su Central Student Allotment Fund Balance: $1,940,307

EXPENDITURES

- **Certificated and Non-Certificated Salaries** are decreasing by $363,740 to align the budget with actual and projected costs. This includes the allocation of 7 hold Teachers and 14 Special Education Assistants.
- **Employee Benefits** are decreasing by $1,867,731 to align the budget with actual and projected expenditures. This encompasses a true up for Health Insurance selections, and the reduction of salaries listed above.

- **Professional and Technical** is increasing by $484,010 to align with actual and projected legal fee expenditures.
- **Insurance Bonds & Premiums** is decreasing by $768,943 to align the budget with the actual costs for the District's Property and Liability Insurance.
- **Supplies and Materials** are increasing by $8,555,482. Of which, $700,108 is for E-Rate Category 2 expenditures, with the remaining balance allocated to charter school and student allotment carryover.
- **Technology related hardware** is increasing by $170,685 for purchase of extreme network tri band wireless access point configuration bundle as part of E-Rate Category 2 expenditures.
- **Principal on Long-term Debt** is increasing by $63,118 to align the budget with actual and projected costs for all Mat-Su Central locations.
- **Transfers to Other Funds** are increasing by $2,234,612. This includes $904,612 to the Transportation Fund, $450,000 on behalf of Birchtree Charter LOA to the borough for Design, Mat-Su Central FF&E $650,000, and $230,000 for Fronteras Charter split between their Debt Service Fund, and CIP for building maintenance.

TRANSPORTATION FUND

Overall, the proposal is to increase the budget in this fund by $904,612, to align with current busing contracts with Durham, Bunker & Bunker, and Glacier View.

REVENUES

- **Transfers from Other Funds** are increasing by $904,612 to balance to the anticipated expenditures.

EXPENDITURES

- **Non-Certificated Salaries and Benefits** are decreasing by $10,388 to align with current and expected staffing costs through year end.
- **Purchased Services** are increasing by $915,000 to align resource needs with busing contracts. Included in this increase is an adjustment to the total number of buses utilized and an increase to the total number of days for Extended School Year (ESY), and other summer programs, and increased fuel costs.

DEBT SERVICE FUND

While no changes are represented to this funds' budget, an additional $200,000 is being added to the available fund balance.

CAPITAL IMPROVEMENT PLAN (CIP) FUND

The proposed revision allocates $680,000 to this fund. The committed revenue will support the following projects:

- $650,000 for FF&E at the new Mat-Su Central building.
- $30,000 for Fronteras Charter building maintenance projects.

Administration will be available during the School Board Meeting on September 18th, to present the proposed FY 2025 Fall Budget Revision and to answer any questions school board members may have.

Matanuska-Susitna Borough School District
2024-2025 Adopted Budget

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

Fund 100 - General Operating Fund Presented: 9/18/2024

	FY 2024 Spring Revision	FY 2025 Adopted Budget	Current Site Based Changes	FY 2025 Current Budget	FY 2025 Fall Revision	Change From Current
011 - Borough Appropriation	71,389,589	74,881,853	-	74,881,853	74,881,853	-
030 - Earnings On Investments	-	-	-	-	-	-
044 - Other Local Revenue	70,000	120,885	-	120,885	120,885	-
046 - Other Local Reimbursement	213,330	300,000	-	300,000	300,000	-
047 - Federal E-Rate Reimbursements	650,296	635,411	-	635,411	1,125,487	490,076
050 - State Foundation Funding	169,436,697	165,003,973	-	165,003,973	165,003,973	-
090 - Other State Revenue	11,978,777	25,505,212	-	25,505,212	24,469,312	(1,035,900)
140 - Direct Federal	-	-	-	-	-	-
150 - Medicaid Reimbursement	564,137	500,000	-	500,000	500,000	-
Total Revenue	**254,302,826**	**266,947,334**	**-**	**266,947,334**	**266,401,510**	**(545,824)**
015 - Appropriation from Fund Balance	12,435,338	10,269,338	-	10,269,338	19,328,136	9,058,798
250 - Transfers from Other Gov Sources	73,039	-	-	-	-	-
Grand Total	**$ 266,811,203**	**$ 277,216,672**	**$ -**	**$ 277,216,672**	**$ 285,729,646**	**$ 8,512,974**

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

Fund 100 - General Operating Fund Presented: 9/18/2024

	FY 2024 Spring Revision	FY 2025 Adopted Budget	Current Site Based Changes	FY 2025 Current Budget	FY 2025 Fall Revision	Change From Current
310 - Certificated Salaries	103,456,722	116,467,420	59,826	116,527,246	116,915,913	388,667
320 - Non-Certificated Salaries	39,580,356	41,129,076	709	41,129,785	40,377,378	(752,407)
360 - Employee Benefits & Deductions	62,629,542	67,139,017	96,957	67,235,974	65,368,243	(1,867,731)
410 - Professional & Technical Services	12,330,856	8,731,120	55,094	8,786,214	9,270,224	484,010
420 - Staff Travel	732,485	714,401	(121,101)	593,300	593,300	-
425 - Students Travel	1,219,657	1,009,485	(20)	1,009,465	1,009,465	-
430 - Utility Services	2,549,786	2,396,131	25,000	2,421,131	2,426,612	5,481
435 - Energy	6,519,082	6,268,447	-	6,268,447	6,268,447	-
440 - Other Purchased Services	5,149,865	4,499,551	72,120	4,571,671	4,571,671	-
445 - Insurance & Bond Premiums	4,038,264	4,785,308	-	4,785,308	4,016,365	(768,943)
450 - Supplies & Materials	18,330,110	16,170,619	(190,295)	15,980,324	24,535,806	8,555,482
480 - Tuition & Stipends	504,719	100,000	-	100,000	100,000	-
490 - Other Expenses	1,633,948	1,257,177	1,710	1,258,887	1,258,887	-
495 - Indirect Costs	(1,937,106)	(810,366)	-	(810,366)	(810,366)	-
510 - Equipment	990,313	1,149,500	-	1,149,500	1,320,185	170,685
532 - Interest on Long-Term Debt	143,836	184,059	-	184,059	184,059	-
533 - Principal on Long-Term Debt	1,721,618	1,881,517	-	1,881,517	1,944,635	63,118
540 - Capital Outlay	-	-	-	-	-	-
Total Expenditures	**259,594,053**	**273,072,462**	**-**	**273,072,462**	**279,350,824**	**6,278,362**
550 - Transfers to Other Funds	-	-	-	-	-	-
552 - Transfers to Special Revenue Funds	4,934,271	3,750,609	-	3,750,609	4,655,221	904,612
553 - Transfers to Debt Service Fund	393,600	393,601	-	393,601	593,601	200,000
554 - Transfers to Capital Project Funds	1,816,240	-	-	-	680,000	680,000
562 - Transfers to Other Government Units	73,039	-	-	-	450,000	450,000
Grand Total	**$ 266,811,203**	**$ 277,216,672**	**$ -**	**$ 277,216,672**	**$ 285,729,646**	**$ 8,512,974**

Matanuska-Susitna Borough School District
2024-2025 Adopted Budget

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

Fund 100 - General Operating Fund Presented: 9/18/2024

	FY 2024 Spring Revision	FY 2025 Adopted Budget	Current Site Based Changes	FY 2025 Current Budget	FY 2025 Fall Revision	Change From Current
100 - Instruction	107,663,052	114,927,001	(167,493)	114,759,508	121,834,379	7,074,871
200 - Special Education Instruction	39,478,630	42,305,973	18,801	42,324,774	41,331,036	(993,738)
220 - Special Education Support Service	19,678,005	20,097,276	(7,700)	20,089,576	19,548,690	(540,886)
300 - Support Services - Students	10,867,539	12,266,078	66,145	12,332,223	12,187,122	(145,101)
350 - Support Services - Instruction	12,297,564	11,909,475	12,284	11,921,759	11,671,058	(250,701)
400 - School Administration	10,671,704	10,707,823	1,364	10,709,187	11,061,492	352,305
450 - School Admin. Support Services	11,326,680	11,672,128	11,891	11,684,019	11,785,608	101,589
510 - District Administration	1,159,749	1,048,070	3,390	1,051,460	1,100,042	48,582
550 - District Admin. Support Services	15,193,421	15,278,551	33,188	15,311,739	16,668,365	1,356,626
600 - Operations & Maintenance	25,810,230	26,277,664	16,858	26,294,522	25,483,605	(810,917)
700 - Student Activities	3,439,939	4,464,111	-	4,464,111	4,487,321	23,210
760 - Student Transportation	-	-	-	-	-	-
780 - Community Services	142,186	52,736	11,272	64,008	63,412	(596)
790 - Food Services	-	-	-	-	-	-
850 - Debt Service	1,865,454	2,065,576	-	2,065,576	2,128,694	63,118
880 - Capital Improvement Projects	-	-	-	-	-	-
Total Expenditures	**259,594,153**	**273,072,462**	**-**	**273,072,462**	**279,350,824**	**6,278,362**
900 - Other Financing Uses	7,217,050	4,144,210	-	4,144,210	6,378,822	2,234,612
Grand Total	**$ 266,811,203**	**$ 277,216,672**	**$ -**	**$ 277,216,672**	**$ 285,729,646**	**$ 8,512,974**

Matanuska-Susitna Borough School District
2024-2025 Adopted Budget

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

Fund 100 - General Operating Fund Presented: 9/18/2024

	FY 2024 Spring Revision	FY 2025 Adopted Budget	Current Site Based Changes	FY 2025 Current Budget	FY 2025 Fall Revision	Change From Current
100 - Instruction	**107,663,052**	**114,927,001**	**(167,493)**	**114,759,508**	**121,834,379**	**7,074,871**
310 - Certificated Salaries	58,760,532	67,943,989	59,826	68,003,815	68,338,675	334,860
320 - Non-Certificated Salaries	3,694,071	4,798,449	443	4,798,892	4,613,987	(184,905)
360 - Employee Benefits & Deductions	24,988,856	26,042,460	(62,395)	25,980,065	25,066,107	(913,958)
410 - Professional & Technical Services	5,246,775	4,114,600	-	4,114,600	4,114,600	-
420 - Staff Travel	45,123	28,475	(1,175)	27,300	27,300	-
425 - Student Travel	672,618	267,670	(20)	267,650	267,650	-
430 - Utility Services	553,335	107,750	25,000	132,750	132,750	-
440 - Other Purchased Services	399,241	216,800	8,419	225,219	225,219	-
445 - Insurance & Bond Premiums	-	-	-	-	-	-
450 - Supplies & Materials	11,424,690	10,163,548	(199,406)	9,964,142	17,803,016	7,838,874
480 - Tuition & Stipends	504,719	100,000	-	100,000	100,000	-
490 - Other Expenses	1,367,942	1,123,260	1,815	1,125,075	1,125,075	-
510 - Equipment	5,050	20,000	-	20,000	20,000	-
550 - Transfers to Other Funds	100	-	-	-	-	-
200 - Special Education Instruction	**39,478,630**	**42,305,973**	**18,801**	**42,324,774**	**41,331,036**	**(993,738)**
310 - Certificated Salaries	15,390,012	16,253,957	-	16,253,957	16,080,371	(173,586)
320 - Non-Certificated Salaries	10,589,345	11,319,151	2	11,319,153	11,055,006	(264,147)
360 - Employee Benefits & Deductions	13,336,380	14,552,827	13,002	14,565,829	14,009,824	(556,005)
410 - Professional & Technical Services	13,675	9,725	4,600	14,325	14,325	-
420 - Staff Travel	3,775	6,150	700	6,850	6,850	-
425 - Student Travel	3,500	4,800	-	4,800	4,800	-
430 - Utility Services	500	500	-	500	500	-
440 - Other Purchased Services	-	250	-	250	250	-
450 - Supplies & Materials	140,016	156,988	497	157,485	157,485	-
490 - Other Expenses	1,427	1,625	-	1,625	1,625	-
220 - Special Education Support Srvs	**19,678,005**	**20,097,276**	**(7,700)**	**20,089,576**	**19,548,690**	**(540,886)**
310 - Certificated Salaries	9,286,258	9,713,055	-	9,713,055	9,492,241	(220,814)
320 - Non-Certificated Salaries	1,785,743	1,708,493	-	1,708,493	1,775,874	67,381
360 - Employee Benefits & Deductions	4,711,425	5,137,826	-	5,137,826	4,750,373	(387,453)
410 - Professional & Technical Services	3,190,601	2,752,702	36,595	2,789,297	2,789,297	-
420 - Staff Travel	92,512	99,000	-	99,000	99,000	-
425 - Student Travel	3,000	3,000	-	3,000	3,000	-
430 - Utility Services	136	-	-	-	-	-
440 - Other Purchased Services	84,570	52,000	(7,750)	44,250	44,250	-
450 - Supplies & Materials	483,535	609,700	(36,545)	573,155	573,155	-
480 - Tuition & Stipends	-	-	-	-	-	-
490 - Other Expenses	40,225	21,500	-	21,500	21,500	-
510 - Equipment	-	-	-	-	-	-
300 - Support Services - Students	**10,867,539**	**12,266,078**	**66,145**	**12,332,223**	**12,187,122**	**(145,101)**
310 - Certificated Salaries	5,258,322	5,911,462	-	5,911,462	6,183,981	272,519
320 - Non-Certificated Salaries	2,002,005	2,297,210	-	2,297,210	2,040,878	(256,332)
360 - Employee Benefits & Deductions	2,835,872	3,285,679	4,800	3,290,479	3,129,191	(161,288)
410 - Professional & Technical Services	447,292	427,701	(101)	427,600	427,600	-
420 - Staff Travel	3,784	4,650	(1,020)	3,630	3,630	-
425 - Student Travel	10,000	9,000	-	9,000	9,000	-
430 - Utility Services	-	-	-	-	-	-
440 - Other Purchased Services	24,414	29,454	10,000	39,454	39,454	-
450 - Supplies & Materials	182,671	200,122	52,466	252,588	252,588	-
490 - Other Expenses	3,179	800	-	800	800	-
510 - Equipment	100,000	100,000	-	100,000	100,000	-

Matanuska-Susitna Borough School District
2024-2025 Adopted Budget

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

Fund 100 - General Operating Fund Presented: 9/18/2024

	FY 2024 Spring Revision	FY 2025 Adopted Budget	Current Site Based Changes	FY 2025 Current Budget	FY 2025 Fall Revision	Change From Current
350 - Support Services - Instruction	**12,297,564**	**11,909,475**	**12,284**	**11,921,759**	**11,671,058**	**(250,701)**
310 - Certificated Salaries	4,798,233	5,604,294	-	5,604,294	5,501,908	(102,386)
320 - Non-Certificated Salaries	820,231	864,885	-	864,885	865,436	551
360 - Employee Benefits & Deductions	2,024,883	2,667,083	11,700	2,678,783	2,546,907	(131,876)
410 - Professional & Technical Services	1,931,271	622,000	-	622,000	605,010	(16,990)
420 - Staff Travel	345,818	294,359	(8,966)	285,393	285,393	-
425 - Student Travel	1,653	-	-	-	-	-
430 - Utility Services	955,584	1,009,480	-	1,009,480	1,009,480	-
440 - Other Purchased Services	102,180	40,700	9,500	50,200	50,200	-
450 - Supplies & Materials	1,197,559	747,329	-	747,329	747,329	-
490 - Other Expenses	46,910	55,345	50	55,395	55,395	-
510 - Equipment	73,242	4,000	-	4,000	4,000	-
400 - School Administration	**10,669,497**	**10,707,823**	**1,364**	**10,709,187**	**11,061,492**	**352,305**
310 - Certificated Salaries	8,078,632	8,032,250	-	8,032,250	8,131,649	99,399
360 - Employee Benefits & Deductions	2,491,335	2,537,336	71,804	2,609,140	2,862,046	252,906
410 - Professional & Technical Services	1,500	5,000	-	5,000	5,000	-
420 - Staff Travel	58,515	95,731	(70,440)	25,291	25,291	-
425 - Student Travel	3,527	-	-	-	-	-
430 - Utility Services	-	-	-	-	-	-
440 - Other Purchased Services	-	2,500	-	2,500	2,500	-
450 - Supplies & Materials	26,021	26,606	155	26,761	26,761	-
490 - Other Expenses	9,967	8,400	(155)	8,245	8,245	-
510 - Equipment	-	-	-	-	-	-
450 - School Admin. Support Services	**11,326,680**	**11,672,128**	**11,891**	**11,684,019**	**11,785,608**	**101,589**
320 - Non-Certificated Salaries	6,303,485	6,428,502	264	6,428,766	6,467,593	38,827
360 - Employee Benefits & Deductions	4,067,309	4,341,404	6,584	4,347,988	4,410,750	62,762
410 - Professional & Technical Services	-	-	-	-	-	-
420 - Staff Travel	7,075	7,640	-	7,640	7,640	-
430 - Utility Services	63,972	62,872	-	62,872	62,872	-
440 - Other Purchased Services	612,349	566,371	5,043	571,414	571,414	-
450 - Supplies & Materials	268,531	261,839	-	261,839	261,839	-
490 - Other Expenses	3,959	3,500	-	3,500	3,500	-
510 - Equipment	-	-	-	-	-	-
510 - District Administration	**1,159,749**	**1,048,070**	**3,390**	**1,051,460**	**1,100,042**	**48,582**
310 - Certificated Salaries	250,155	375,742	-	375,742	384,211	8,469
320 - Non-Certificated Salaries	330,631	223,467	-	223,467	233,406	9,939
360 - Employee Benefits & Deductions	332,224	221,247	39,090	260,337	290,511	30,174
410 - Professional & Technical Services	3,465	3,500	-	3,500	3,500	-
420 - Staff Travel	67,544	72,044	(35,700)	36,344	36,344	-
425 - Student Travel	1,500	1,000	-	1,000	1,000	-
440 - Other Purchased Services	137,498	117,500	-	117,500	117,500	-
450 - Supplies & Materials	32,182	30,190	-	30,190	30,190	-
490 - Other Expenses	4,550	3,380	-	3,380	3,380	-
550 - District Admin. Support Services	**15,195,628**	**15,278,551**	**33,188**	**15,311,739**	**16,668,365**	**1,356,626**

Matanuska-Susitna Borough School District
2024-2025 Adopted Budget

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

Fund 100 - General Operating Fund Presented: 9/18/2024

	FY 2024 Spring Revision	FY 2025 Adopted Budget	Current Site Based Changes	FY 2025 Current Budget	FY 2025 Fall Revision	Change From Current
310 - Certificated Salaries	135,389	17,500	-	17,500	162,945	145,445
320 - Non-Certificated Salaries	5,623,573	5,722,184	-	5,722,184	5,721,249	(935)
360 - Employee Benefits & Deductions	3,072,874	3,173,412	5,134	3,178,546	3,173,296	(5,250)
410 - Professional & Technical Services	1,443,566	786,150	-	786,150	1,287,150	501,000
420 - Staff Travel	106,515	105,055	(4,500)	100,555	100,555	-
430 - Utility Services	56,072	44,100	-	44,100	44,100	-
440 - Other Purchased Services	1,341,152	1,129,452	26,016	1,155,468	1,155,468	-
445 - Insurance & Bond Premiums	1,534,178	1,810,530	-	1,810,530	1,639,603	(170,927)
450 - Supplies & Materials	2,987,103	2,248,597	6,538	2,255,135	2,971,743	716,608
490 - Other Expenses	30,642	33,937	-	33,937	33,937	-
495 - Indirect Costs	(1,937,106)	(810,366)	-	(810,366)	(810,366)	-
510 - Equipment	801,670	1,018,000	-	1,018,000	1,188,685	170,685
540 - Capital Outlay	-	-	-	-	-	-
600 - Operations & Maintenance	**25,810,230**	**26,277,664**	**16,858**	**26,294,522**	**25,483,605**	**(810,917)**
320 - Non-Certificated Salaries	7,694,755	7,723,787	-	7,723,787	7,561,001	(162,786)
360 - Employee Benefits & Deductions	4,378,370	4,557,484	7,238	4,564,722	4,509,126	(55,596)
410 - Professional & Technical Services	52,711	9,742	14,000	23,742	23,742	-
420 - Staff Travel	290	1,297	-	1,297	1,297	-
430 - Utility Services	920,187	1,171,429	-	1,171,429	1,176,910	5,481
435 - Energy	6,519,082	6,268,447	-	6,268,447	6,268,447	-
440 - Other Purchased Services	2,276,644	2,011,524	9,620	2,021,144	2,021,144	-
445 - Insurance & Bond Premiums	2,504,086	2,974,778	-	2,974,778	2,376,762	(598,016)
450 - Supplies & Materials	1,450,105	1,547,176	(14,000)	1,533,176	1,533,176	-
490 - Other Expenses	3,649	4,500	-	4,500	4,500	-
510 - Equipment	10,351	7,500	-	7,500	7,500	-
540 - Capital Outlay	-	-	-	-	-	-
700 - Student Activities	**3,439,939**	**4,464,111**	**-**	**4,464,111**	**4,487,321**	**23,210**
310 - Certificated Salaries	1,510,520	2,622,619	-	2,622,619	2,647,380	24,761
320 - Non-Certificated Salaries	639,176	2,351	-	2,351	2,351	-
360 - Employee Benefits & Deductions	359,241	603,102	-	603,102	601,551	(1,551)
410 - Professional & Technical Services	-	-	-	-	-	-
420 - Staff Travel	1,534	-	-	-	-	-
425 - Student Travel	523,859	724,015	-	724,015	724,015	-
430 - Utility Services	-	-	-	-	-	-
440 - Other Purchased Services	174,024	333,000	-	333,000	333,000	-
450 - Supplies & Materials	110,490	178,524	-	178,524	178,524	-
490 - Other Expenses	121,095	500	-	500	500	-
510 - Equipment	-	-	-	-	-	-
760 - Student Transportation	**-**	**-**	**-**	**-**	**-**	**-**
360 - Employee Benefits & Deductions	-	-	-	-	-	-
425 - Student Travel	-	-	-	-	-	-
440 - Other Purchased Services	-	-	-	-	-	-
450 - Supplies & Materials	-	-	-	-	-	-
490 - Other Expenses	-	-	-	-	-	-
780 - Community Services	**142,186**	**52,736**	**11,272**	**64,008**	**63,412**	**(596)**
320 - Non-Certificated Salaries	86,010	33,149	-	33,149	33,149	-
360 - Employee Benefits & Deductions	30,773	19,157	-	19,157	18,561	(596)
440 - Other Purchased Services	-	-	11,272	11,272	11,272	-
450 - Supplies & Materials	25,000	-	-	-	-	-
490 - Other Expenses	403	430	-	430	430	-
790 - Food Services	**-**	**-**	**-**	**-**	**-**	**-**
320 - Non-Certificated Salaries	-	-	-	-	-	-
360 - Employee Benefits & Deductions	-	-	-	-	-	-

Matanuska-Susitna Borough School District
2024-2025 Adopted Budget

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

Fund 100 - General Operating Fund Presented: 9/18/2024

	FY 2024 Spring Revision	FY 2025 Adopted Budget	Current Site Based Changes	FY 2025 Current Budget	FY 2025 Fall Revision	Change From Current
850 - Debt Service	**1,865,454**	**2,065,576**	**-**	**2,065,576**	**2,128,694**	**63,118**
532 - Interest on Long Term Debt	143,836	184,059	-	184,059	184,059	-
533 - Principal on Long Term Debt	1,721,618	1,881,517	-	1,881,517	1,944,635	63,118
880 - Capital Improvement Projects	**-**	**-**	**-**	**-**	**-**	**-**
440 - Other Purchased Services	-	-	-	-	-	-
510 - Equipment	-	-	-	-	-	-
540 - Capital Outlay	-	-	-	-	-	-
900 - Other Financing Uses	**7,217,050**	**4,144,210**	**-**	**4,144,210**	**6,378,822**	**2,234,612**
550 - Transfers to Other Funds	-	-	-	-	-	-
552 - Transfers to Special Revenue Funds	4,934,171	3,750,609	-	3,750,609	4,655,221	904,612
553 - Transfers to Debt Service Fund	393,600	393,601	-	393,601	593,601	200,000
554 - Transfers to Capital Project Fund	1,816,240	-	-	-	680,000	680,000
562 - Transfers to Other Government Units	73,039	-	-	-	450,000	450,000
Grand Total	**$266,811,203**	**$277,216,672**	**$ -**	**$277,216,672**	**$285,729,646**	**$ 8,512,974**

Matanuska-Susitna Borough School District
2024-2025 Adopted Budget

Historic Expenditure Summary
Expenditure by Location - Excluding On-Behalf Payments

Fund 100 - General Operating Fund Presented: 9/18/2024

	FY 2024 Spring Revision	FY 2025 Adopted Budget	Current Site Based Changes	FY 2025 Current Budget	FY 2025 Fall Revision	Change From Current
Elementary School	**66,606,686**	**71,506,915**	**29,934**	**71,536,849**	**71,098,085**	**(438,764)**
Big Lake Elementary School	4,102,127	4,479,804	2,350	4,482,154	4,480,124	(2,030)
Butte Elementary School	3,277,804	3,568,519	400	3,568,919	3,447,607	(121,312)
Cottonwood Creek Elementary School	4,002,284	4,288,254	400	4,288,654	4,202,226	(86,428)
Dena'ina Elementary School	3,702,832	4,078,893	300	4,079,193	4,169,947	90,754
Finger Lake Elementary School	4,340,373	4,497,916	1,000	4,498,916	4,643,446	144,530
Goose Bay Elementary School	3,617,870	3,909,513	400	3,909,913	3,848,245	(61,668)
Iditarod Elementary School	4,024,733	4,378,727	984	4,379,711	4,292,976	(86,735)
Knik Elementary School	2,828,728	2,871,337	300	2,871,637	2,898,473	26,836
Larson Elementary School	4,539,071	4,572,229	7,200	4,579,429	4,272,331	(307,098)
Machetanz Elementary School	4,050,808	4,378,281	400	4,378,681	4,175,471	(203,210)
Meadow Lakes Elementary School	3,240,996	3,933,207	7,500	3,940,707	4,108,620	167,913
Pioneer Peak Elementary School	4,816,394	5,247,697	6,800	5,254,497	5,091,510	(162,987)
Shaw Elementary School	5,018,823	5,474,112	100	5,474,212	5,409,399	(64,813)
Sherrod Elementary School	3,633,692	3,767,209	400	3,767,609	3,999,807	232,198
Snowshoe Elementary School	3,472,250	3,824,763	600	3,825,363	4,021,800	196,437
Swanson Elementary School	3,979,756	4,019,724	400	4,020,124	4,035,450	15,326
Tanaina Elementary School	3,958,145	4,216,730	400	4,217,130	4,000,653	(216,477)
Middle School	**27,283,496**	**28,179,720**	**23,564**	**28,203,284**	**29,782,646**	**1,579,362**
Colony Middle School	6,135,679	6,385,071	700	6,385,771	6,611,281	225,510
Houston Middle School	3,355,553	3,664,011	1,050	3,665,061	4,084,462	419,401
Palmer Jr Middle School	5,975,619	6,030,456	19,480	6,049,936	6,353,700	303,764
Teeland Middle School	5,853,179	5,980,308	700	5,981,008	6,444,036	463,028
Wasilla Middle School	5,963,466	6,119,874	1,634	6,121,508	6,289,167	167,659
High School	**44,535,196**	**44,704,702**	**622,613**	**45,327,315**	**47,155,351**	**1,828,036**
Career & Technical High School	7,517,283	8,058,938	2,700	8,061,638	7,857,737	(203,901)
Colony High School	9,060,555	8,787,006	110,452	8,897,458	9,646,813	749,355
Houston High School	5,153,177	5,459,934	109,463	5,569,397	5,673,102	103,705
Houston Jr/Sr High School	241	-	-	-	-	-
Joe Redington Jr/Sr High School	6,239,644	6,087,255	95,780	6,183,035	6,952,324	769,289
Palmer High School	7,828,986	7,500,449	161,625	7,662,074	7,911,684	249,610
Wasilla High School	8,735,310	8,811,120	142,593	8,953,713	9,113,691	159,978
Small Attendance Area School	**8,556,878**	**9,792,423**	**66,416**	**9,858,839**	**10,148,732**	**289,893**
Beryozova School	279,149	318,638	-	318,638	292,371	(26,267)
Glacier View School	780,577	768,380	4,500	772,880	859,346	86,466
Sutton Elementary School	906,310	1,121,120	346	1,121,466	1,126,811	5,345
Su-Valley Jr/Sr High School	3,085,572	3,307,376	50,198	3,357,574	3,559,470	201,896
Talkeetna Elementary School	1,520,360	1,870,673	11,372	1,882,045	1,842,750	(39,295)
Trapper Creek Elementary School	504,191	566,606	-	566,606	560,962	(5,644)
Willow Elementary School	1,480,719	1,839,630	-	1,839,630	1,907,022	67,392
Alternative/Correspondence School	**24,173,130**	**23,836,132**	**3,538**	**23,839,670**	**26,583,085**	**2,743,415**
Burchell High School	2,009,669	2,617,890	-	2,617,890	2,502,960	(114,930)
Valley Pathways High School	2,146,735	2,167,662	-	2,167,662	2,064,677	(102,985)
Mat-Su Youth Facility	160,696	159,625	-	159,625	161,406	1,781
Mat-Su Day School	2,914,983	2,886,582	3,538	2,890,120	3,003,113	112,993
Mat-Su Middle School College	2,216,751	2,070,468	-	2,070,468	2,088,649	18,181
Mat-Su Central School	14,724,296	13,933,905	-	13,933,905	16,762,280	2,828,375
Charter School	**27,074,306**	**24,851,709**	**-**	**24,851,709**	**30,669,276**	**5,817,567**
Academy Charter School	3,621,075	3,349,717	-	3,349,717	3,844,388	494,671
American Charter Academy	2,797,296	2,738,379	-	2,738,379	2,811,926	73,547
Birchtree Charter School	5,406,022	5,027,787	-	5,027,787	6,212,796	1,185,009
Fronteras Spanish Immersion Charter School	4,411,751	4,128,173	-	4,128,173	4,879,448	751,275
Knik Charter School	2,680,540	2,850,945	-	2,850,945	3,603,229	752,284
Midnight Sun Family Learning Center	2,726,485	2,768,116	-	2,768,116	2,859,097	90,981
Twindly Bridge Charter School	5,431,137	3,988,592	-	3,988,592	6,458,392	2,469,800

Matanuska-Susitna Borough School District
2024-2025 Adopted Budget

Historic Expenditure Summary
Expenditure by Location - Excluding On-Behalf Payments

Fund 100 - General Operating Fund Presented: 9/18/2024

	FY 2024 Spring Revision	FY 2025 Adopted Budget	Current Site Based Changes	FY 2025 Current Budget	FY 2025 Fall Revision	Change From Current
District Wide	**68,581,511**	**74,345,071**	**(746,065)**	**73,599,006**	**70,292,471**	**(3,306,535)**
Accounting Department	956,149	851,279	-	851,279	855,323	4,044
Administration Annex West	14,165	2,613	-	2,613	2,613	-
Administration Building	275,790	255,064	-	255,064	253,553	(1,511)
Budget & Finance	645,989	668,506	-	668,506	684,320	15,814
Business Services	438,996	448,584	(346)	448,238	465,377	17,139
Career & Technical Education	307,035	443,118	(20)	443,098	443,248	150
Compliance	141,720	39,500	(7,000)	32,500	37,500	5,000
Custodial Services	802,073	1,075,367	(500)	1,074,867	1,001,316	(73,551)
District Warehouse	582,383	588,210	-	588,210	592,564	4,354
District Wide Services	14,796,360	22,235,432	(582,524)	21,652,908	18,249,063	(3,403,845)
Equal Employment Opportunity	31,431	28,468	2	28,470	29,489	1,019
Facilities	6,734,292	6,550,190	-	6,550,190	6,590,828	40,638
Facility Use	1,117	-	-	-	481	481
Federal Programs	1,692,168	1,764,196	-	1,764,196	1,795,978	31,782
Health Services	33,343	98,635	-	98,635	107,602	8,967
Human Resources and Labor Relations	1,205,650	1,225,018	-	1,225,018	1,213,379	(11,639)
Information Technology	5,691,681	5,492,466	(24,932)	5,467,534	6,264,020	796,486
Medicaid Reimbursement	85,335	90,190	-	90,190	140,863	50,673
Nutrition Services	52	-	500	500	500	-
Office of Student Support	17,203,361	17,514,466	(18,450)	17,496,016	16,863,403	(632,613)
Office of Teaching & Learning	5,565,759	5,119,432	(14,462)	5,104,970	4,980,040	(124,930)
Office of the Superintendent	447,779	487,316	-	487,316	483,145	(4,171)
Operating Reserves	-	(2,259,168)	(101,723)	(2,360,891)	(2,594,469)	(233,578)
Payroll Department	824,772	820,944	-	820,944	786,564	(34,380)
Planning & Demography	-	-	-	-	-	-
Public Information Office	237,085	189,783	3,390	193,173	242,812	49,639
Purchasing Department	721,899	627,831	-	627,831	671,503	43,672
Quality Schools	566,850	320,260	-	320,260	304,816	(15,444)
Risk Management	4,387,629	5,093,283	(10,000)	5,083,283	4,312,014	(771,269)
Safety & Emergency Preparedness	201,374	205,746	10,000	215,746	225,211	9,465
School Board	462,607	378,073	-	378,073	381,478	3,405
Student Transportation	3,284,171	3,750,609	-	3,750,609	4,655,221	904,612
Talented & Gifted Instruction	242,496	239,660	-	239,660	252,716	13,056
Grand Total	**$266,811,203**	**$277,216,672**	**$ -**	**$277,216,672**	**$285,729,646**	**$ 8,512,974**

Matanuska-Susitna Borough School District
2024-2025 Adopted Budget

Historic Revenue Summary
Revenue by Object

Fund 205 - Student Transportation Presented: 9/18/2024

	FY 2024 Spring Revision	FY 2025 Adopted Budget	Current Site Based Changes	FY 2025 Current Budget	FY 2025 Fall Revision	Change From Current
065 - Student Transportation	16,305,432	16,297,643	(72,923)	16,224,720	16,224,720	-
090 - Other State Revenue	116,433	116,433	1,678,986	1,795,419	1,795,419	-
Total Revenue	**16,421,865**	**16,414,076**	**1,606,063**	**18,020,139**	**18,020,139**	**-**
015 - Use of Fund Balance	847,253	847,253	(847,253)	-	-	-
250 - Transfers From Other Funds	3,565,244	3,284,171	466,438	3,750,609	4,655,221	904,612
Grand Total	**$ 20,834,362**	**$ 20,545,500**	**$ 1,225,248**	**$ 21,770,748**	**$ 22,675,360**	**$ 904,612**

Historic Expenditure Summary
Expenditure by Function

Fund 205 - Student Transportation Presented: 9/18/2024

	FY 2024 Spring Revision	FY 2025 Adopted Budget	Current Site Based Changes	FY 2025 Current Budget	FY 2025 Fall Revision	Change From Current
760 - Student Transportation: School	20,214,105	20,125,243	806,706	20,931,949	21,711,531	779,582
762 - Student Transportation: Other	620,257	420,257	418,542	838,799	963,829	125,030
780 - Community Services	-	-	-	-	-	-
850 - Debt Services	-	-	-	-	-	-
Grand Total	**$ 20,834,362**	**$ 20,545,500**	**$ 1,225,248**	**$ 21,770,748**	**$ 22,675,360**	**$ 904,612**

Historic Expenditure Summary
Expenditure by Object

Fund 205 - Student Transportation Presented: 9/18/2024

	FY 2024 Spring Revision	FY 2025 Adopted Budget	Current Site Based Changes	FY 2025 Current Budget	FY 2025 Fall Revision	Change From Current
310 - Certificated Salaries	4,000	4,000	(4,000)	-	-	-
320 - Non-Certificated Salaries	299,795	251,614	61,431	313,045	337,390	24,345
360 - Employee Benefits	170,578	142,930	80,956	223,886	189,153	(34,733)
410 - Professional & Technical Services	-	1,199	1,001	2,200	2,200	-
420 - Staff Travel	-	3,066	(66)	3,000	3,000	-
425 - Student Travel	-	-	-	-	-	-
430 - Utilities	150	150	-	150	150	-
435 - Energy	-	-	-	-	-	-
440 - Purchased Services	20,331,639	20,118,390	1,084,877	21,203,267	22,118,267	915,000
445 - Insurance Bonds & Premiums	-	-	-	-	-	-
450 - Supplies & Materials	22,500	18,451	1,049	19,500	19,500	-
487 - Student Transportation in Lieu	5,000	5,000	-	5,000	5,000	-
490 - Other Expenses	700	700	-	700	700	-
533 - Principal on Long-Term Debt	-	-	-	-	-	-
Grand Total	**$ 20,834,362**	**$ 20,545,500**	**$ 1,225,248**	**$ 21,770,748**	**$ 22,675,360**	**$ 904,612**

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

Agenda Item Details

Meeting	Sep 18, 2024 - School Board Meeting
Category	7. Action Items
Subject	A. FY 2025 Fall Budget Revision
Type	Action
Recommended Action	Motion to approve FY 2025 Fall Budget Revision

Consistent with Board Policy 3110 the Administration prepares three budget revisions each year to ensure a balanced and accurate budget is maintained throughout the fiscal year. The Fall revision which is summarized below proposes amendments to the budgets for the General Fund, Transportation Fund, Debt Service Fund, and the Capital Improvement Plan (CIP) Fund.

The amount of each amendment presented in the proposed revision is the net result of both necessary adjustments requiring the Board's approval and other smaller transfers authorized by administrators since the beginning of the fiscal year. All the budget amendments presented incorporate projected revenues and expenditures throughout the remainder of the fiscal year.

The tables for the proposed FY 2025 Fall Budget Revision are attached.

FY25 F100 Fall Revision Tables 20240912 v2.pdf (232 KB)

FY25 Fall Revision Memo 20240910 v4.pdf (284 KB)

FY25 Fall Revision 20240913 V2.pdf (417 KB)

Motion & Voting

Motion to approve FY 2025 Fall Budget Revision

Motion by Kathy McCollum, second by Thomas Bergey.
Final Resolution: Motion Carries
Yes: Ole Larson, Kathy McCollum, Thomas Bergey, Jubilee Underwood, Ted Swanson, Brooks Pitcher



MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

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