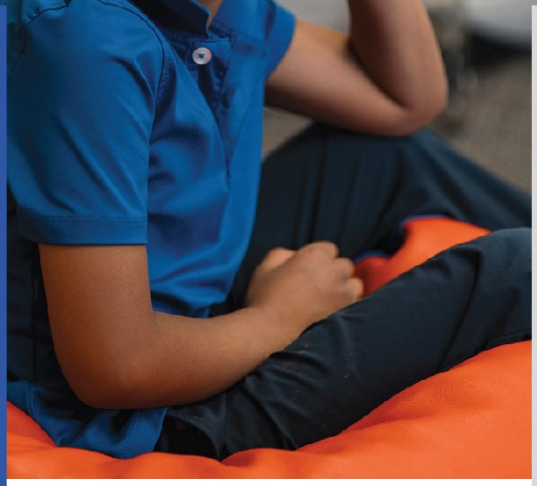






ADOPTED
BUDGET

MATANUSKA-SUSITNA
BOROUGH SCHOOL DISTRICT

FOR FISCAL YEAR
2025-2026



501 N. GULKANA ST. | PALMER, ALASKA 99645 | WWW.MATSUK12.US

ADOPTED
BUDGET
FY 2025-2026

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Superintendent of Schools

PREPARED BY BUSINESS SERVICES:

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MATANUSKA
SUSITNA
BOROUGH SCHOOL
DISTRICT

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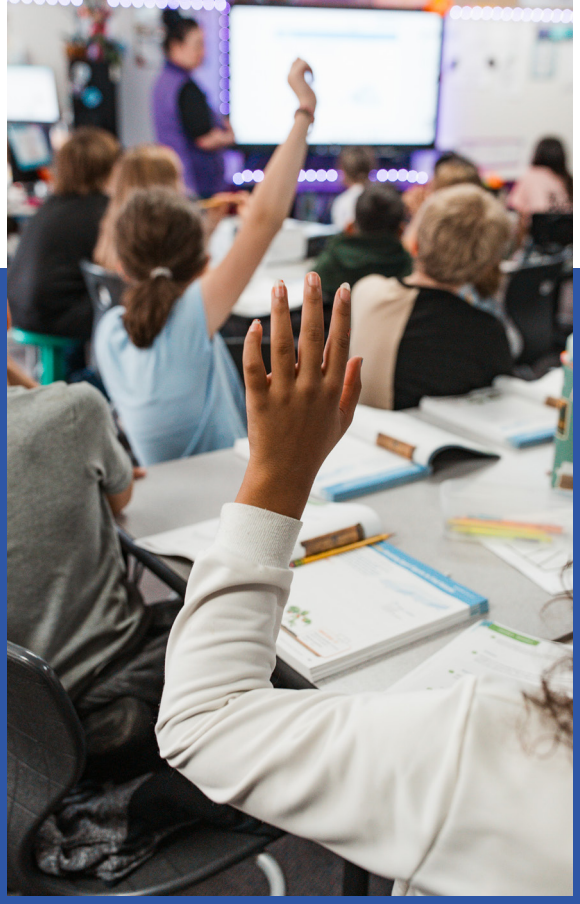
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MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

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Executive Summary



MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

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EXECUTIVE SUMMARY

Introduction

The Fiscal Year 2025-2026 (FY 2026) 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 2026 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, 2025, and ending June 30, 2026, includes three years of actual results from the audited financial statements, the original and revised budgets for FY 2025, and the Adopted Budget for FY 2026.

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

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 2026 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 2026.

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 2025-26	Grades K-2	23 to 1	1 to 6	$85.00	$4.25	NA
	Grades 3-5	26 to 1				
	Grades 6-8	27 to 1	NA	$85.00	$4.25	$22.95
	Grades 9-12	**30 to 1**	**NA**	**$85.00**	**$4.25**	**$65.45**
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**

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 2026 Adopted Budget continues to exceed the former requirement set forth in AS 14.17.510(c) by allocating 78.53% of its operating expenses to the instructional area and 21.47% to instructional support.

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.

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 or specific legislative action related to school funding.

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

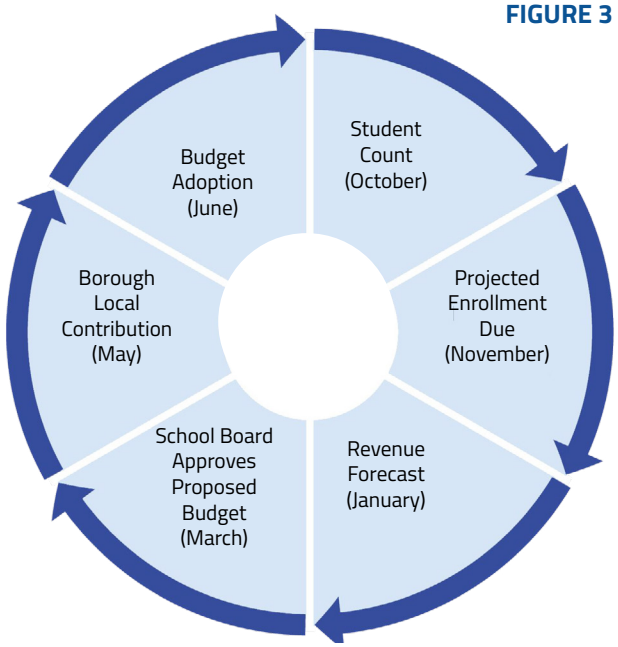
MARCH
- Two School Board Meetings
- School Board Adoption of the Proposed Budget
- Joint Borough Assembly School Board Meeting
- Proposed Adopted Budget Transmitted to Borough

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

MAY
- Two School Board Meetings
- State Legislature Adjourns
- 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 projection of student Average Daily Membership (ADM) enrollment. Using the annual student count held every October as the starting point, student enrollment was projected to be 19,164 for FY 2026.

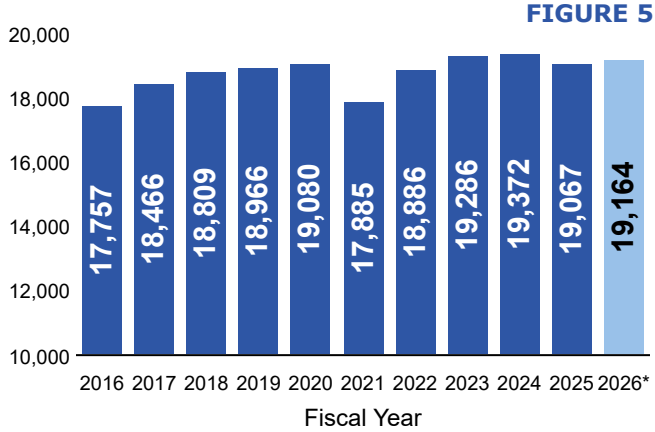
1. Grades at all school sites were moved ahead one grade level, assuming 100% cohort survival.
2. Kindergarten enrollment was established by analyzing live birth rate data as determined by the State of Alaska Department of Health and Social Services.
3. A cohort survival rate is calculated for each grade 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 2027 through FY 2030, 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 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
PK	100	92	87	90	81	73	81	81	81	81	81
KG	1,443	1,362	1,508	1,413	1,375	1,328	1,281	1,282	1,283	1,284	1,285
1	1,468	1,343	1,451	1,549	1,426	1,346	1,327	1,328	1,329	1,330	1,331
2	1,487	1,369	1,388	1,518	1,584	1,426	1,371	1,372	1,373	1,374	1,375
3	1,446	1,336	1,469	1,450	1,531	1,585	1,437	1,438	1,439	1,440	1,441
4	1,567	1,340	1,425	1,542	1,481	1,518	1,594	1,595	1,596	1,597	1,598
5	1,511	1,402	1,440	1,476	1,568	1,502	1,547	1,548	1,549	1,550	1,551
6	1,521	1,395	1,475	1,484	1,496	1,562	1,505	1,506	1,507	1,508	1,509
7	1,542	1,393	1,429	1,474	1,503	1,480	1,577	1,578	1,579	1,580	1,581
8	1,531	1,423	1,487	1,477	1,466	1,494	1,467	1,468	1,469	1,470	1,471
9	1,475	1,472	1,473	1,513	1,515	1,447	1,484	1,485	1,486	1,487	1,488
10	1,436	1,395	1,510	1,469	1,526	1,497	1,466	1,467	1,468	1,469	1,470
11	1,280	1,362	1,393	1,461	1,419	1,447	1,575	1,576	1,577	1,578	1,579
12	1,274	1,201	1,352	1,373	1,400	1,363	1,452	1,453	1,454	1,455	1,456
TOTAL	**19,080**	**17,885**	**18,886**	**19,286**	**19,372**	**19,067**	**19,164**	**19,177**	**19,190**	**19,203**	**19,216**

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 2026-2030. Projected enrollment was determined using the District's cohort survival method, as specified above.

FIGURE 5



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. However, since 2024 the District experienced a decline in enrollment of almost 300 students and as a result has projected a modest increase in enrollment primarily at our correspondence school for FY 2026.

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 80% 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 12, 2024. 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 $6,660 5,960base student allocation (BSA) set forth in statute.

Legislative Sessions

The 1st Regular Session of the 34th Legislature commenced on January 21, 2025, and adjourned on May 20, 2025. 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.

During the 1st Session of Alaska's 34th Legislature, increasing funding for K-12 education was made a central priority. Lawmakers emphasized that the Base Student Allocation (BSA), which sets the per-student funding each district receives, had been flat since 2017, leading to school districts facing inflationary pressures, rising costs, teacher vacancies, and deteriorating classroom conditions. Early in the session they passed HB 69, which proposed a $1,000 increase to the BSA, along with other supports for correspondence and charter schools. The governor vetoed that bill, and the legislature did not muster enough votes to override.

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 19,164 was applied to the State's Foundation Formula with a BSA of $6,660 to establish the projection for state revenue.

On January 17, 2025, the Borough Manager communicated 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 25-001 which included an increase of 4% in local education funding for a total of $78,033,127. It is worth noting that the minimum required local contribution for FY 2026 increased by $5,004,418. For FY 2026, the District is committing $150,000, of the total appropriation to the Renewal & Replacement fund, leaving a balance of $77,883,127 for use in the General Fund.

The District began developing the expenditure side of the budget in December 2024 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 an increase of 3% to the HDHP and an increase of 8% to the PPO plan. Premium splits followed the established language within the collective bargaining agreements.

During the budget development process, estimates for non-personnel expenditures were reviewed with budget managers throughout the District. Metrics supporting site budget allocations were reduced from the current year and adjusted based on anticipated enrollment in the upcoming year.

On March 5, 2025, the School Board was presented two different budget iterations based on two varied revenue scenarios. After consideration, the Board determined that budget version 2, which included an increase to the base student allocation of $1,000, was preferable. Included in this budget was a reduction of 74.64 FTE, 14% reduction to district managed contracts, 15% reduction to department non-personnel discretionary funds, and 10% reduction to school non-personnel discretionary funds.

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

Revenue Adjustments:

- HB69 $1,000 Increase to the Base Student Allocation (BSA) $ 36,490,584
- District Use of Fund Balance $ 2,500,000
- Charter Use of Fund Balance $ 849,350
- Commitment to Renewal & Replacement Fund $ (150,000)
- No One-Time State Funding $(24,082,484)

Expenditures Adjustments:

- Transportation Subsidy Increase $ 1,601,374
- Charter Portion of HB69 BSA Increase $ 436,567
- Utilities Updated for Average Usage $ (119,671)
- 10% Reduction to School Non-Personnel $ (568,529)
- 15% Reduction to Department Non-Personnel $ (1,764,066)
- 14% Reduction to District Managed Services $ (2,146,118)
- PTR & Other Staffing Adjustments (74.64 FTE) $ (3,560,574)

The FY 2026 Proposed Adopted Budget was unanimously approved by the School Board on March 19, 2025. The official request for local funding was established at $75,031,853, with $150,000 allocated to the Renewal and Replacement fund.

Following the approval of the Proposed Budget, the Borough appropriated $75,033,126 for local education funding. This was $1 less than the School Board's request. In late May, the Legislature increased the Base Student Allocation by $700, which was a reduction of $300 from the proposed budget assumptions and increased pupil transportation funding by 10%. Finally, the District received a larger than anticipated increase to health insurance premiums for both plan offerings.

The following budget adjustments represent the major changes to revenue and expenditure accounts to arrive at a balanced budget for the FY 2026 Adopted Budget:

Revenue Adjustments:

- State Funding adjusted for Modified HB57 & increased for Hybrid Academy $(10,172,783)
- Other Local Funding based on 3-year average $ 44,115
- Finalized Federal Reimbursement Rates $ 198,860
- Charter Use of Fund Balance increased $ 397,212

Expenditure Adjustments:

- Salaries & Benefits (additional reduction of 82.21 FTE) $(7,716,736)
- Transportation subsidy reduction (Modified HB57) $ (1,659,648)
- Charter adjustments (Modified HB57) $ (602,920)
- Reduction to Non-Personnel $ (245,363)
- Updated Indirect Rate from the State $ (225,849)

- Utilities updated for current rates $ (74,953)
- E-Rate Category 2 expenditures $ 997,445

REVENUE

FIGURE 6

All Funds Revenue Summary

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
REVENUE FROM LOCAL SOURCES:								
011	Borough Appropriation	$ 77,741,806	$ 70,696,614	$ 72,846,459	$ 75,031,853	$ 78,033,127	$ 3,001,274	4%
020	Paid Meals	20,136	1,061,347	1,080,092	1,073,912	1,911,233	837,321	78%
030	Earnings On Investments	-	-	-	-	-	-	-%
040	Facility Use Fees	55,211	75,088	90,326	120,885	85,000	(35,885)	(30%)
046	Other Local Revenue	347,140	618,744	920,553	637,748	654,941	17,193	3%
049	Accrual Transfer In	1,571,227	1,779,896	1,761,607	1,622,066	1,666,677	44,611	3%
200	Revenue From Other Sources	357,459	337,653	325,802	324,449	365,852	41,403	13%
	Total Local Source Revenue	**80,092,979**	**74,569,342**	**77,024,839**	**78,810,913**	**82,716,830**	**3,905,917**	**5%**
REVENUE FROM STATE SOURCES:								
050	State Foundation Program	172,949,037	173,204,884	169,434,815	164,151,214	188,299,159	24,147,945	15%
056	Trs On-behalf-of Revenue	18,654,054	12,218,945	14,047,733	18,670,920	20,563,964	1,893,044	10%
057	Pers On-behalf-of Revenue	2,954,311	983,112	1,127,163	1,957,390	2,770,497	813,107	42%
065	Student Transportation	16,258,136	16,530,622	16,297,643	15,796,721	17,292,145	1,495,424	9%
090	Other State Revenue	414,938	8,213,462	12,506,915	26,097,979	483,416	(25,614,563)	(98%)
	Total State Source Revenue	**211,230,476**	**211,151,025**	**213,414,269**	**226,674,224**	**229,409,181**	**2,734,957**	**1%**
REVENUE FROM FEDERAL SOURCES:								
047	E Rate Reimbursement	1,383,260	968,856	635,411	1,434,309	1,231,376	(202,933)	(14%)
100	Federal Revenue Direct	634,565	832,930	817,293	748,973	571,005	(177,968)	(24%)
150	Federal Revenue Thru State	48,429,238	34,832,563	44,816,801	28,430,043	29,083,145	653,102	2%
190	Federal Revenue - Other Intermediate Agencies	16,069	1,526	41,308	104,016	69,484	(34,532)	(33%)
	Total Federal Source Revenue	**50,463,132**	**36,635,875**	**46,310,813**	**30,717,341**	**30,955,010**	**237,669**	**1%**
	REVENUE TOTAL	**341,786,587**	**322,356,242**	**336,749,921**	**336,202,478**	**343,081,021**	**6,878,543**	**2%**
APPROPRIATIONS & TRANSFERS:								
015	Budgeted Use Of Fund Balance	-	-	-	32,567,951	10,557,765	(22,010,186)	(68%)
250	Transfer From Other Funds	25,712,496	18,361,015	7,202,050	4,828,821	4,566,640	(262,181)	(5%)
	Total Appropriations & Transfers	**25,712,496**	**18,361,015**	**7,202,050**	**37,396,772**	**15,124,405**	**(22,272,367)**	**(60%)**
GRAND TOTAL		**$ 367,499,083**	**$ 340,717,257**	**$ 343,951,971**	**$ 373,599,250**	**$ 358,205,426**	**$ (15,393,824)**	**(4%)**

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 2% increase in total Revenues. This increase is attributable to the increase to the Borough Appropriation, and the increases to the TRS and PERS on-Behalf Revenue which are considered pass through funds and have corresponding expenditures. When those are excluded, the District is looking at an estimated revenue increase of $4,172,392, or 1%.

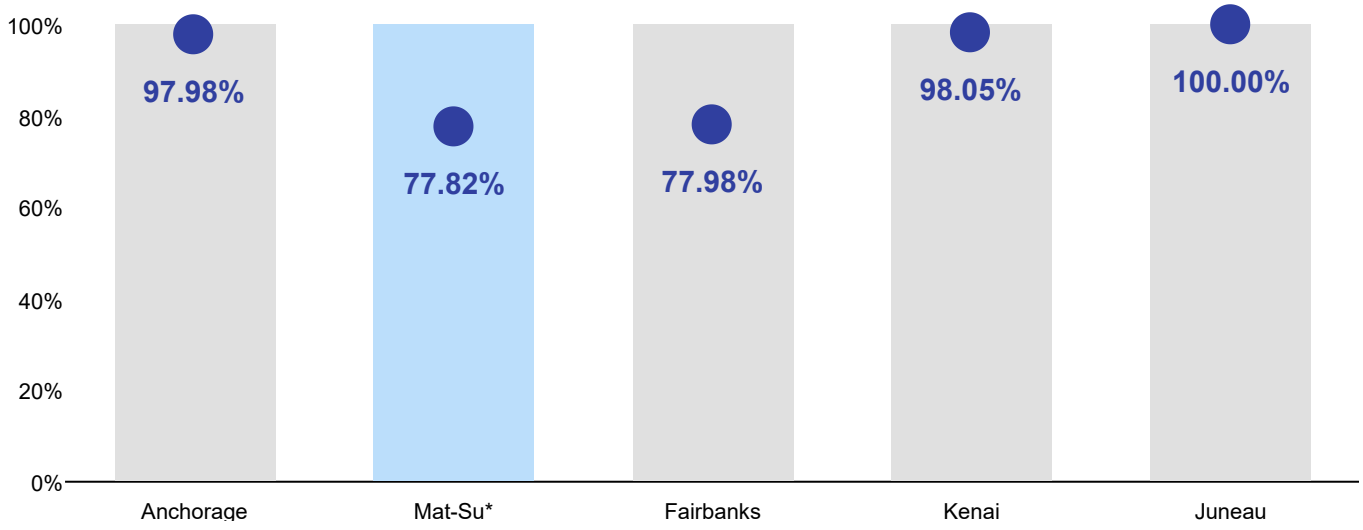
General Fund Local Revenue

For FY 2026, the District has budgeted a 4% increase ($2.96 M) in local funding over FY 2025, 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 28.59% of the District's total General Fund Revenues. Figure 7 presents the District's FY 2024 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 2024, the most recent audit available at the time of this document. The District projects that its FY 2026 total local contribution will equate to approximately 74.4% of the maximum allowable local appropriation.

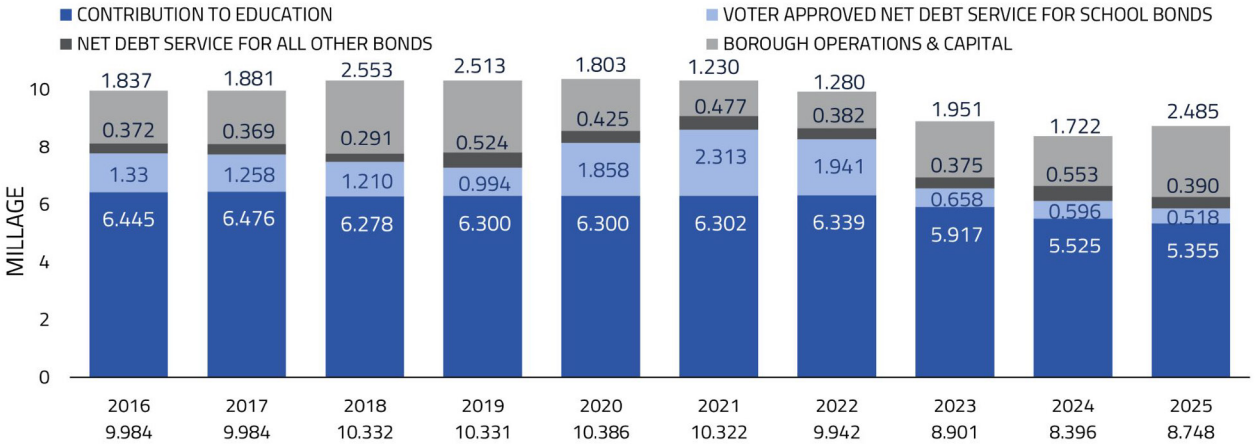
FIGURE 7

FY 2024 Audited Local Contributions

as a Percent of Maximum Allowable under the State Foundation Formula



HISTORIC MAT-SU BOROUGH AREAWIDE MILL RATE



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 19,164, and a base student allocation (BSA) of $6,660 as provided under AS 14.17.470, the District anticipates a state entitlement of $188,299,159 . This amount is subject to appropriation by the Legislature and may be reduced by the Governor through line item veto authority.

- 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 2026 Adopted Budget, the District accounted for $20,563,964 in TRS and $2,770,497 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.

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 2026, the District anticipates an estimated $1,231,376 in E-rate funds and approximately $742,775 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 Student Transportation. The Student Transportation grant provided by the State of Alaska was flat from FY 2015 - 2024. In FY 2025 the Transportation grant increased by $104 per student as a one-time allocation. This increase, while helpful, does not cover the costs for Student Transportation, this program continues to run in a deficit. The Food Service Fund has not required a subsidy from the General Fund to sustain operations. During the pandemic, there was increased participation in meal service as well as higher reimbursement rates for all students regardless of income eligibility. In FY 2026 it is not anticipated that the Food Service Fund will require additional funding from the General Fund due to the fund balance that continues to be available in the Food Service Fund. The FY 2026 Adopted Budget includes transfers to other funds in the amount of $5,158,950, which represents a transfer to the Student Transportation Fund of $4,446,640, a transfer to the Borough of $592,310 for the new facility completed in FY 2025, and a transfer of $120,000 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 from the Preliminary Budget due to an increase in pupil transportation funding appropriated by the Alaska legislature and was permanently increased with the passage of HB 57.

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. The District has navigated the challenges and impacts related to reduction in student enrollment and the pressure of inflation, 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 curtail expenditures in order to maintain an appropriate level of unassigned fund balance.

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.

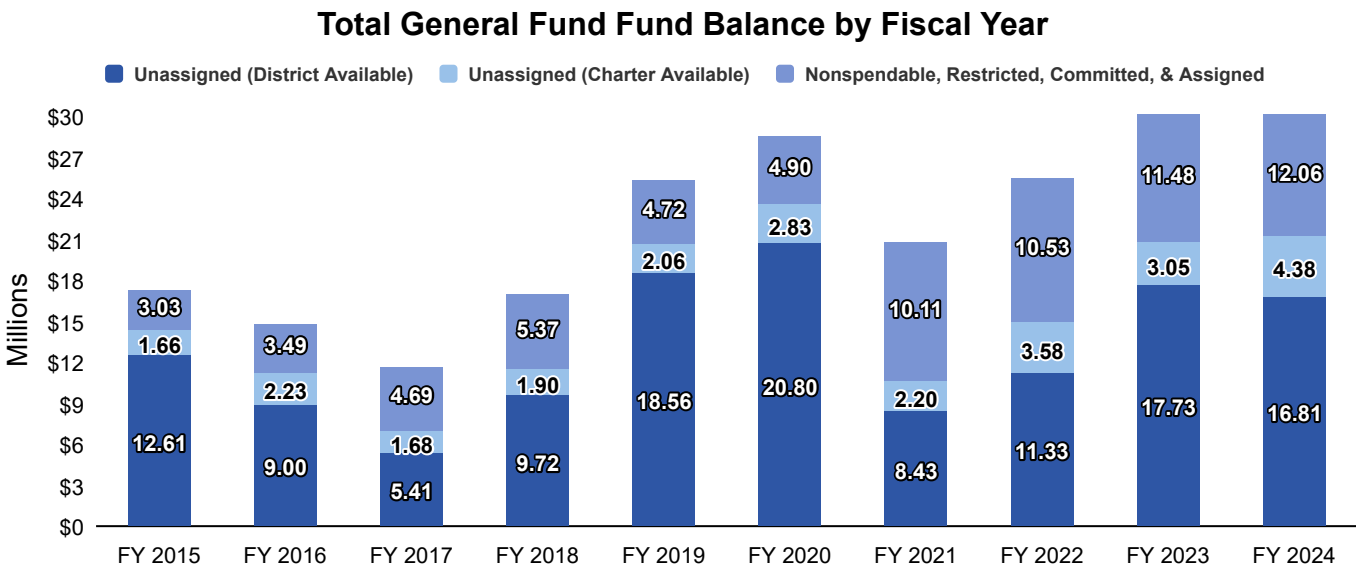
Subsequently the Borough Assembly and School Board collaborated to fund a permanent facility for the District's largest and fastest growing school, Mat-Su Central School. Through resolution 23-002, on October 5th, 2022, the District agreed to transfer $10.5 million of the $11.9 million back to the Borough 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.

In FY 2025, the District projected to utilize $10 million in General Fund unassigned fund balance. 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. Unfortunately, the number of students enrolled during the official count period in October was significantly under the projection and resulted in revenue below what was predicted. This coupled with other unplanned expenditures related to new school construction resulted in an increased use of unassigned fund balance beyond the $10 million planned.

The District is projected to utilize $3 million in General Fund unassigned fund balance in FY 2026. Continued deficit spending will not be sustainable after FY 2026 and additional revenue or further expenditure reductions will be required to balance

future budgets as fund balance will need to be built up within policy limits. 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 4% decrease in total expenditures from the current FY 2025 Budgets. This is in large part due to negotiated salary increases and the increased costs of health insurance that resulted in the elimination of positions and discretionary reductions district wide to balance with limited revenue.

FIGURE 9

	2021-22 Actual	2022-23 Actual	2023-24 Actual	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURES							
Certificated Salaries	$ 109,262,398	$ 111,807,299	$ 121,303,716	$ 123,304,346	$ 119,473,679	$ (3,830,667)	(3.11%)
Non-certificated Salaries	44,085,695	44,769,780	48,522,068	50,156,008	51,210,181	1,054,173	2.10%
Employee Benefits	90,213,188	82,673,151	88,091,095	96,678,344	97,146,076	467,732	0.48%
Subtotal Personnel	**243,561,281**	**239,250,230**	**257,916,879**	**270,138,698**	**267,829,936**	**(2,308,762)**	**(0.85%)**
NON-PERSONNEL EXPENDITURES							
Professional & Technical Services	7,021,008	10,811,023	11,865,874	14,254,096	11,144,897	(3,109,199)	(21.81%)
Staff Travel	379,745	604,367	723,174	693,030	618,402	(74,628)	(10.77%)
Student Travel	966,916	1,204,045	1,372,615	1,152,881	911,439	(241,442)	(20.94%)
Utilities	2,144,653	2,308,705	2,448,774	2,692,242	2,526,704	(165,538)	(6.15%)
Energy	5,641,194	5,968,595	6,398,643	7,010,251	6,951,586	(58,665)	(0.84%)
Purchased Services	22,062,037	20,360,321	25,817,534	30,004,705	28,045,577	(1,959,128)	(6.53%)
Insurance & Bond Premiums	4,289,187	4,925,845	5,565,042	5,464,109	5,799,216	335,107	6.13%
Supplies, Materials & Media	19,733,303	19,212,426	19,026,065	28,043,394	21,347,985	(6,695,409)	(23.88%)
Stipends & Tuition (student)	-	127,259	147,086	114,126	105,000	(9,126)	(8.00%)
Student Transportation In Lieu	-	59,226	236	5,000	5,000	-	-%
Expenses Not Classified	1,057,379	1,214,337	2,025,112	1,832,897	1,487,480	(345,417)	(18.85%)
Indirect Cost	(255,203)	(75,738)	(21,465)	379,485	87,569	(291,916)	(76.92%)
Capital Outlay	-	-	-	-	-	-	-%
Equipment Over $5,000	1,883,176	1,409,663	685,755	3,149,609	4,158,825	1,009,216	32.04%
Land Expense	-	-	-	-	-	-	-%
Interest On Long Term Debt	394,457	511,308	575,501	322,455	298,544	(23,911)	(7.42%)
Principal On Long Term Debt	1,840,518	2,926,128	3,455,222	1,959,157	1,728,316	(230,841)	(11.78%)
Capitalized Software	501,833	200,000	-	-	-	-	-%
Subtotal Non-Personnel	**67,660,203**	**71,767,510**	**80,085,168**	**97,077,437**	**85,216,540**	**(11,860,897)**	**(12.22%)**
TOTAL EXPENDITURES	**311,221,484**	**311,017,740**	**338,002,047**	**367,216,135**	**353,046,476**	**(14,169,659)**	**(3.86%)**
Transfer To Other Funds	25,688,862	28,873,151	7,285,547	5,533,115	4,566,640	(966,475)	(17.47%)
Transfer To Other Governmental Units	-	-	-	850,000	592,310	(257,690)	(30.32%)
GRAND TOTAL	**$ 336,910,346**	**$ 339,890,891**	**$ 345,287,594**	**$ 373,599,250**	**$ 358,205,426**	**$ (15,393,824)**	**(4.12%)**

General Fund Expenditures

Detailed in Figure 10 are the FY 2026's budgeted expenditures for the General Fund, which are expected to decrease by $14.2 M compared with the budget for FY 2025, when excluding transfers to other funds. This can primarily be attributed to negotiated salary schedule increases and employee benefit cost increases such as health insurance.

FIGURE 10

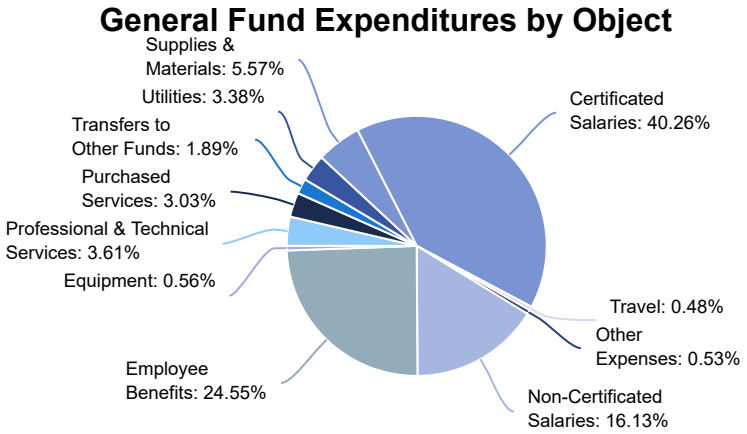
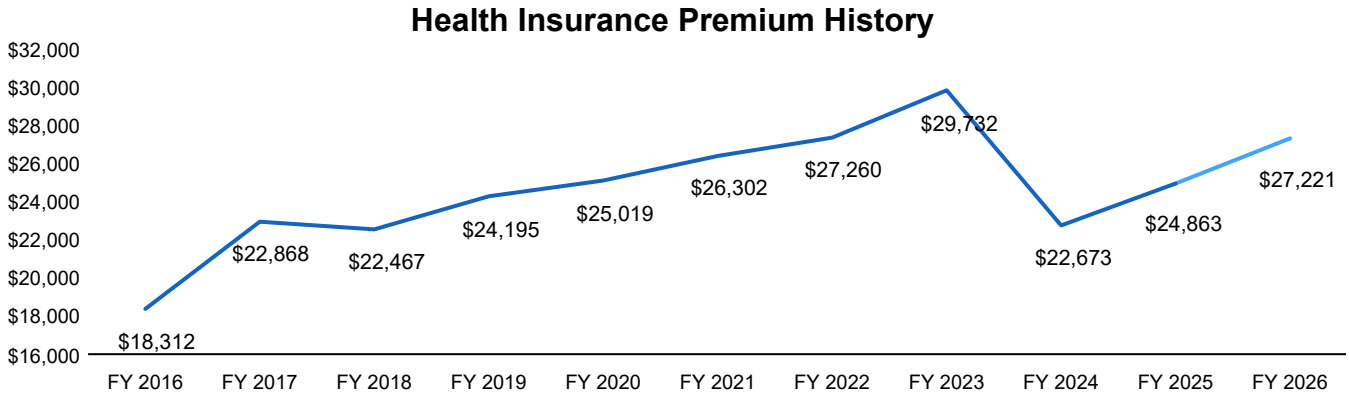
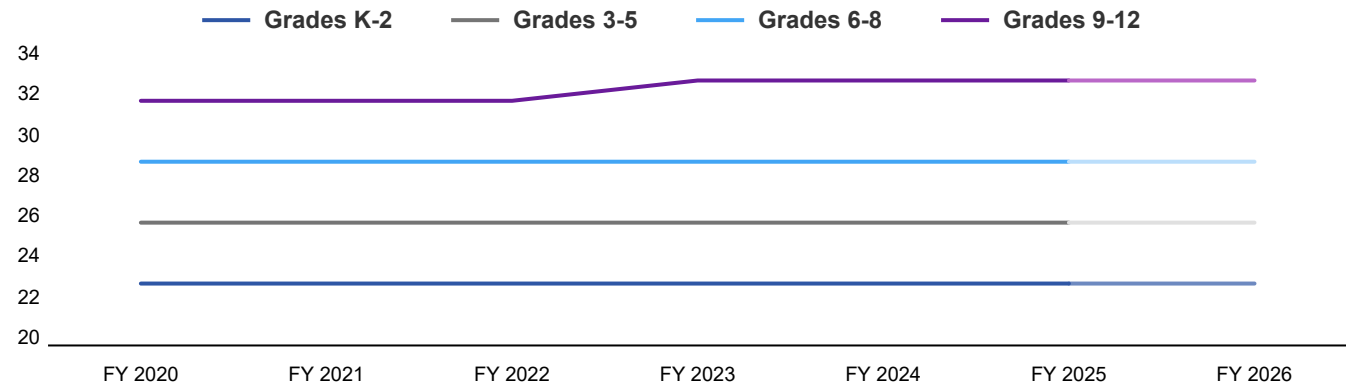


FIGURE 11



The District is primarily a human resource organization, with a majority of expenditures dedicated to compensation and benefit costs. In FY 2026, expenditures for employee compensation, which includes both salaries and benefits (excluding on-behalf), is projected to total $220,467,637 or 82.5% 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. In FY 2024 the District moved to a high deductible health plan (HDHP) to help combat costs. Even with that move, as depicted in Figure 11, average health insurance premiums have increased by 19% over the past ten years (FY 2017 – FY 2026). Health insurance is the third largest cost category behind certified and non-certificated 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 2026 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 2026 Adopted Budget decreased the metrics used to establish school non-personnel budgets by 15% per student from FY 2025. In addition, department discretionary budgets and district managed contracts were redacted by between 17-18%. 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 2024	FY 2025	FY 2026	Change
Grades K-5	$105	$105	$89	$(16)
Grades 6-8*	$132	$132	$112	$(20)
Grades 9-12**	**$182**	**$182**	**$155**	**$(27)**

* 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 2026, the District is projecting to expend $9,269,789 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 2026. 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 2030. The assumptions listed below are for the General Fund. Methodology for all other funds can be found in the financial section under the individual fund summaries. However, all other funds must balance in future years, so any deficit shown is specific to the General Fund. If increased revenues do not become available, it will be necessary for District Administration to take action to curtail expenditures. This could include continued reductions to ratios and metrics, and restructuring.

Revenue Assumptions

Local Funding

- Borough funding and the tax base have an annual increase of 3.5% from FY 2026-FY 2030.
  - $150,000 is allocated to the Renewal and Replacement Fund.
- Other revenues maintained with no increase or decrease.

State Funding

- Base Student Allocation (BSA) maintained at $6,660, with no increase from FY 2026-FY 2030.
- Intensive count is maintained at 646
- No One-time grant is anticipated from the State.
- PFD Lottery maintained at $1.80 per AADM
- On-behalf revenue is excluded.
- Other revenues maintained with no increase or decrease.

Federal Funding

- Federal revenues maintained with no change.

Use of Fund Balance

- No use of fund balance after FY 2026.

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.

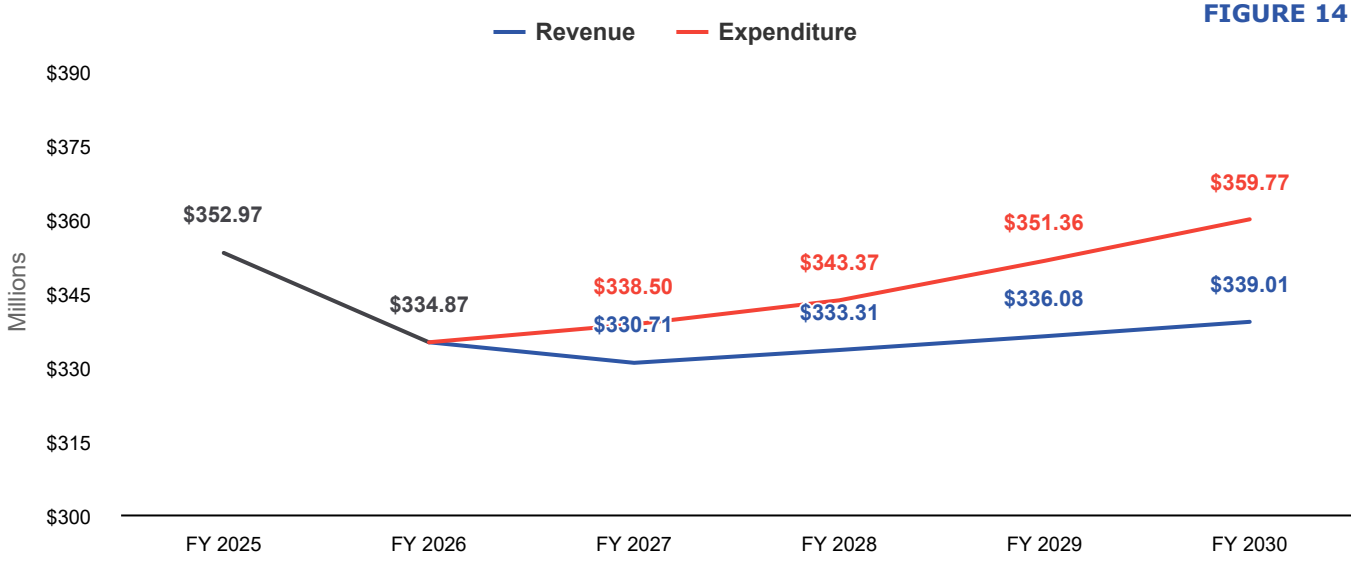
Benefits

- District portion of health insurance increases at an annual rate of 8% split between the District and employees in accordance to negotiated agreements.
- 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 are applied to the annual average usage from FY 2020-2021, and 2024, and are increased at:
  - 1% for Water and Sewer.
  - 4% for Refuse.
  - 7% for Communications and Energy
- Property and liability insurance increases at an annual rate of 15.0%.
- Transfers to other funds include a transfer to subsidize the Student Transportation Fund, a transfer to the Borough for the new Mat–Su Central building, 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 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Revenue	352,970,940	334,870,965	330,707,319	333,305,248	336,084,364	339,009,199
Expenditure	352,970,940	334,870,965	338,499,383	343,370,425	351,359,031	359,773,424
Excess (Deficit)	**-**	**-**	**(7,792,064)**	**(10,065,177)**	**(15,274,667)**	**(20,764,225)**

The projected deficits in FY 2027, FY 2028, FY 2029, and FY 2030 are $7.79 M, $10.07 M, $15.27 M, and $20.76 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 2020	FY 2021	FY 2022	FY 2023	FY 2024
Areawide Borough	10.386	10.322	9.942	8.901	8.396
Non-Areawide Borough	0.573	0.511	0.432	0.391	0.387

PROPERTY TAX LEVIES & COLLECTIONS

Last Five Fiscal Years

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Taxes Levied for the Fiscal Year	$ 156,626,653	$ 162,608,723	$ 169,441,990	$ 172,384,353	$ 172,384,353
Net Tax Levy	$ 140,443,703	$ 145,797,613	$ 151,761,074	$ 155,024,646	$ 155,024,646
COLLECTED WITHIN THE LEVY FISCAL YEAR					
Amount	$ 135,753,457	$ 142,251,044	$ 149,328,084	$ 153,380,196	$ 153,380,196
% of Net Levy	96.66%	97.57%	98.40%	98.94%	98.94%
Collections in Subsequent Years	$ 2,250,349	$ 1,034,757	$ 302,457	N/A	N/A
TOTAL COLLECTIONS TO DATE					
Amount	$ 138,003,806	$ 143,285,801	$ 149,630,541	$ 153,380,196	$ 153,380,196
% of Net Levy	98.26%	98.28%	98.60%	98.94%	98.94%

Staffing by Function

Figure 16 presents General Fund staffing numbers for all permanent positions. Between FY 2025 and FY 2026 , the District plans to decrease staffing charged to the General Fund by 147.24 FTE. In line with the decrease in staffing in the General Fund, overall the District will continue to see a decrease in positions totaling 138.57 FTE across all funds for FY 2026 as a result of the reduced availability of resources across all funds.

FIGURE 16

	FY 2025 Revised	FY 2026 Adopted	Change
110 - Regular Education Instruction	858.32	780.86	(77.46)
200 - Special Education: Instruction	514.42	484.47	(29.95)
220 - Special Education: Support	106.20	97.20	(9.00)
300 - Support Services: Students	116.76	108.72	(8.04)
350 - Support Services: Instruction	72.51	68.33	(4.18)
400 - School Administration	67.45	65.45	(2.00)
450 - School Administrative Support	129.66	123.25	(6.41)
510 - District Administration	12.00	12.00	-
550 - District Administrative Support	74.75	69.55	(5.20)
600 - Operations & Maintenance	155.81	150.81	(5.00)
700 - Student Activities	1.75	1.75	-
780 - Community Services	1.13	1.13	-
	2,109.75	**1,963.51**	**(147.24)**

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 participating in specific instructional activities and statewide assessments. The District has a 67.9% participation rate in this assessment (Figure 17), which is consistent with the State's average participation of 64.3. The District has shown impressive results on the AK STAR summative assessment recently. Figures 18 and 19 present the District's standing on AK START 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	31.1%	31.1%	80.2%
Mat-Su	**39.0%**	**40.2%**	**77.8%**
Kenai	35.3%	36.1%	82.9%
Anchorage	35.5%	35.5%	90.6%
Fairbanks	35.0%	32.5%	89.2%
Juneau	33.3%	29.1%	93.7%

FIGURE 18

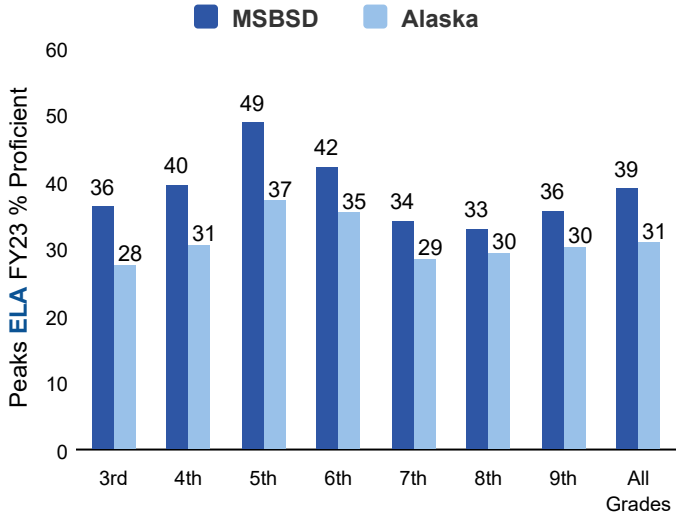
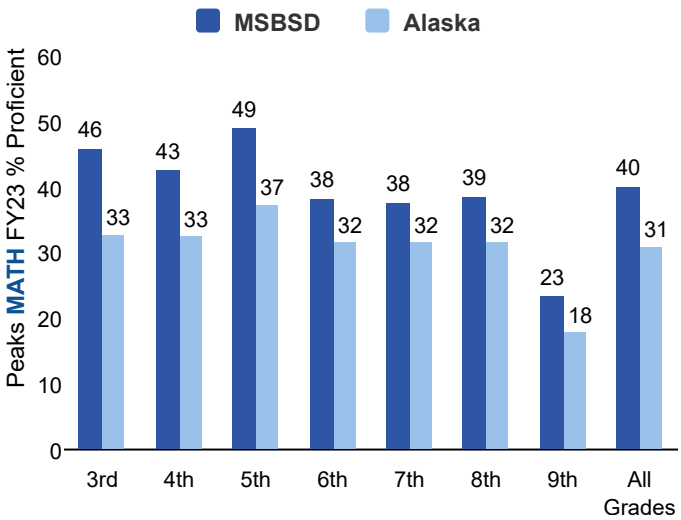


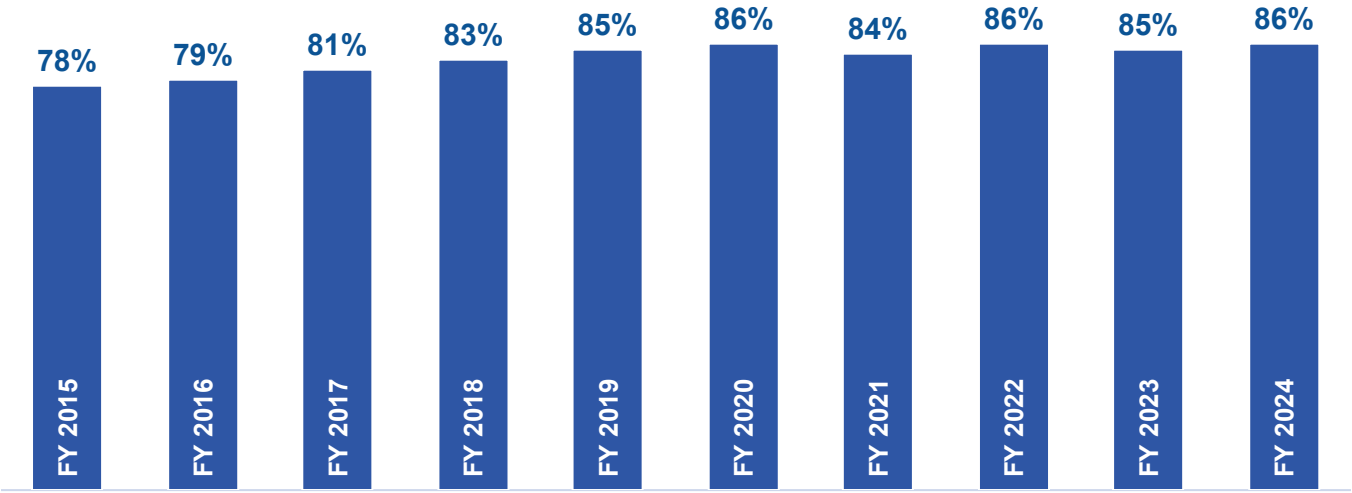
FIGURE 19



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 78% to 86%. For FY 2024, the State had an average graduation rate of 78.3%. In comparison, the District's graduation rate was 86.1%. 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



MSBSD Graduation Rate 10% Increase over the last 10 years

Summary

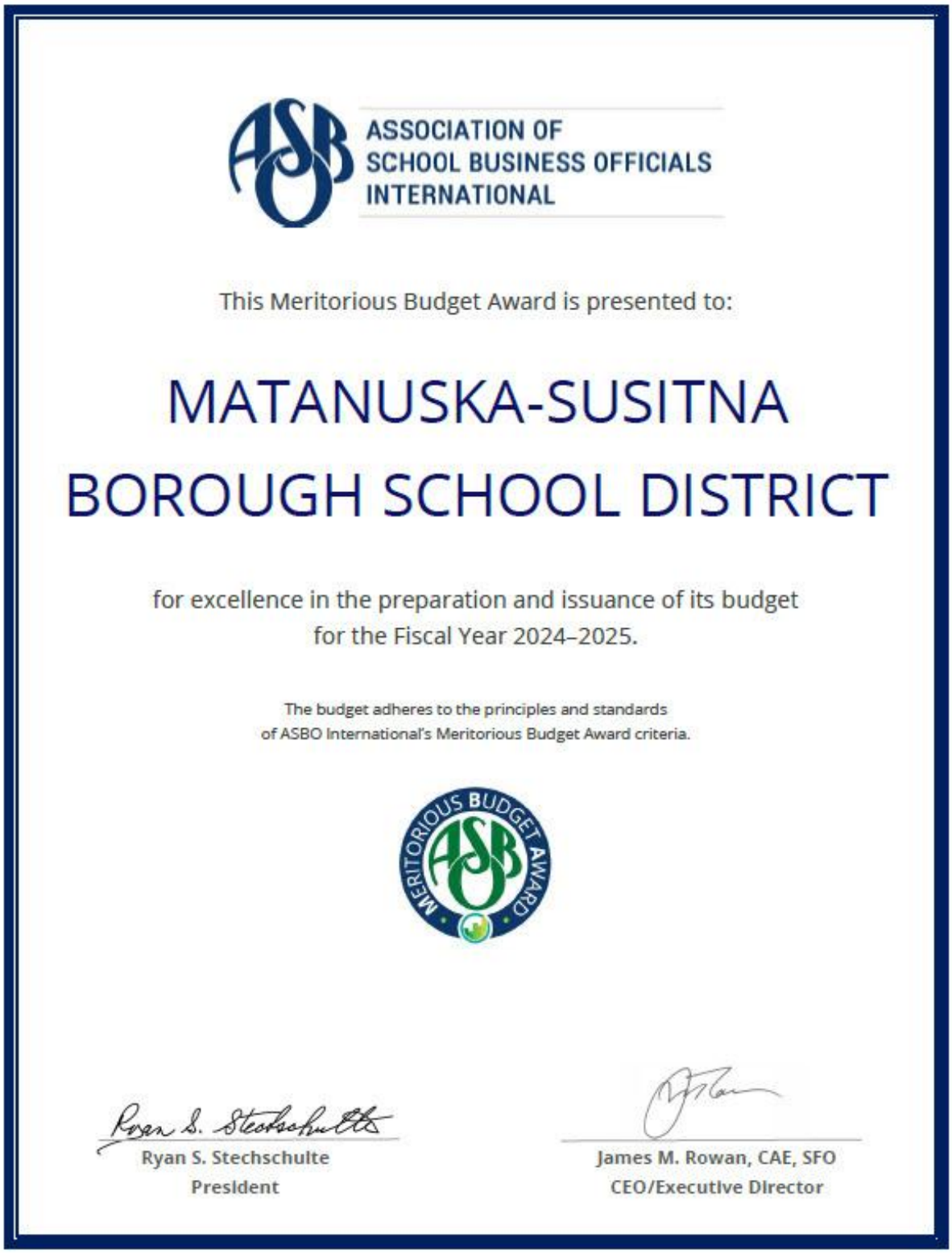
The process to develop the FY 2026 Adopted Budget included an extensive review of all expected revenue and expenditure line items. Support for the District's mission is achieved through the intentional distribution of resources in alignment with goals and objectives. The budget development process relies 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, 2025. 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 2024–2025.

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

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 2025

Kathy McCollum District 3 (2026), President
Andrew Shane District 4 (2027), Vice President
Kendal Kruse District 2 (2028), Clerk
Thomas Bergey District 1 (2027), Member
Ole Larson District 6 (2026), Member
Brooks Pitcher District 5 (2028), Member
Ted Swanson District 7 (2025), Member

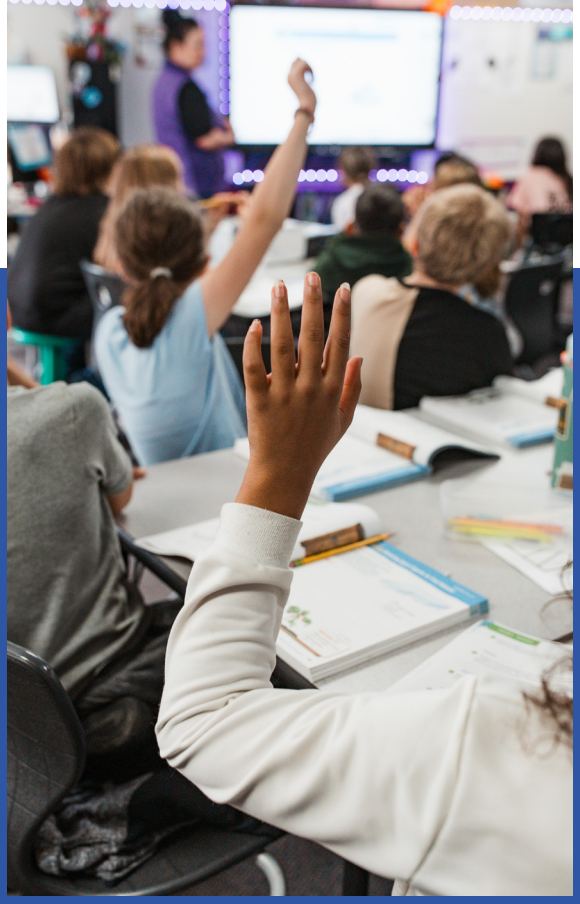
DISTRICTWIDE ADMINISTRATION

Dr. Randy Trani, Superintendent
John Notestine, Public Information Officer

Kendra Bartz, Associate Superintendent of Teaching and Learning
Andrea Everett, Associate Superintendent of Teaching and Learning
Dr. Reese Everett, Associate Superintendent of Teaching and Learning
Michael Evans, Director of Teaching and Learning
Juilana Hardy, Director of Teaching and Learning
Alireza Larijani, Director of Teaching and Learning
Chasitie Cork, Director of Federal Programs
Rebecca Murphy, Director of Federal Programs
Keri Shannon, Director of Federal Programs
Laura Allen, Director of Special Education Office
Tabitha Hill, Director of Special Education Office
Allison Perotti, Program Administrator

Jim Estes, Associate Superintendent of Operations

Sunshine Hunsaker, Director of Finance
Diane Russo, Director of Nutrition Services
Bill Stannard, Director of Information and Technology
Kristin Wouk, Director of Human Resources
Steven (Rusty) Belanger, Safety and Security Manager
Tony Weese, Assistant Director of Capital Planning & Construction Manager



Organizational Section



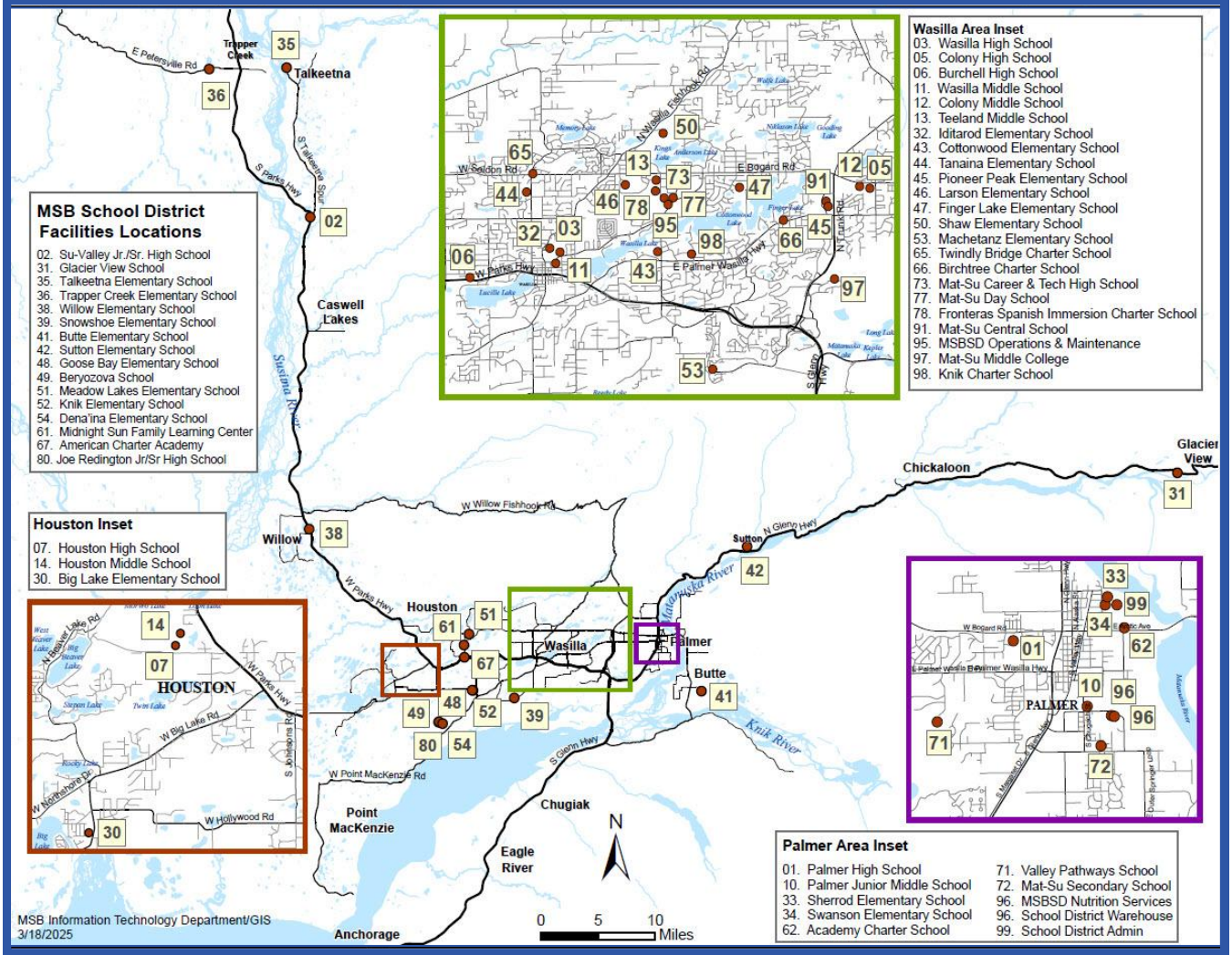
MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

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MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

District Map

School Locations by Area



Second Largest School District in the State:

48
SCHOOLS

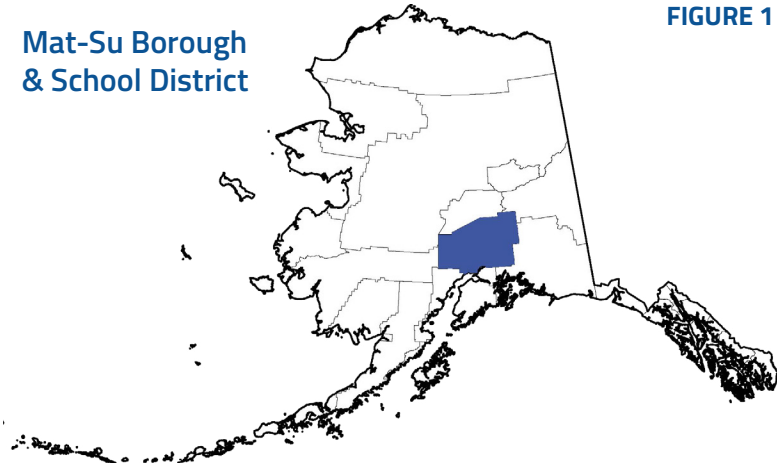
19,067
STUDENT POPULATION (FY 2025)

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.

More than 100,000 people currently reside within the Borough, and the population growth is expected to continue. The Borough is located just 35 miles north of Anchorage, enabling approximately 34% of the population to commute there each day. Estimates based on information obtained from the 2010 US Census indicate that approximately 83% of the Borough population identify as white, 9% identify as two or more races, and 5% identify as American Indian or Alaska Native. The remaining 3% identify as Asian, Black or African American, Native Hawaiian or Pacific Islander, and other or unidentified. A little more than half (52%) of the Borough population is male. A majority of the Borough's households (57%) consist of married couples, with an average family size of four.

Almost 10% of the Borough's population is made up of veterans, with approximately 95% of those veterans having served in either the Vietnam or Gulf Wars. The education level achieved among the adult (25 years and older) population of the Borough consists of approximately 8% having attained less than a GED or high school diploma, and 32% having attained a GED or high school diploma. About 30% have completed some college coursework but have not completed a degree, and an additional 30% have completed a college degree.

In FY 2025, the Matanuska-Susitna Borough School District (District) served an ADM Enrollment of 19,067 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. In addition, the District opened a new alternative school in FY 2026 called Mat-Su Hybrid Learning Academy, which primarily serves correspondence students interested in taking an in-person hybrid class.

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.

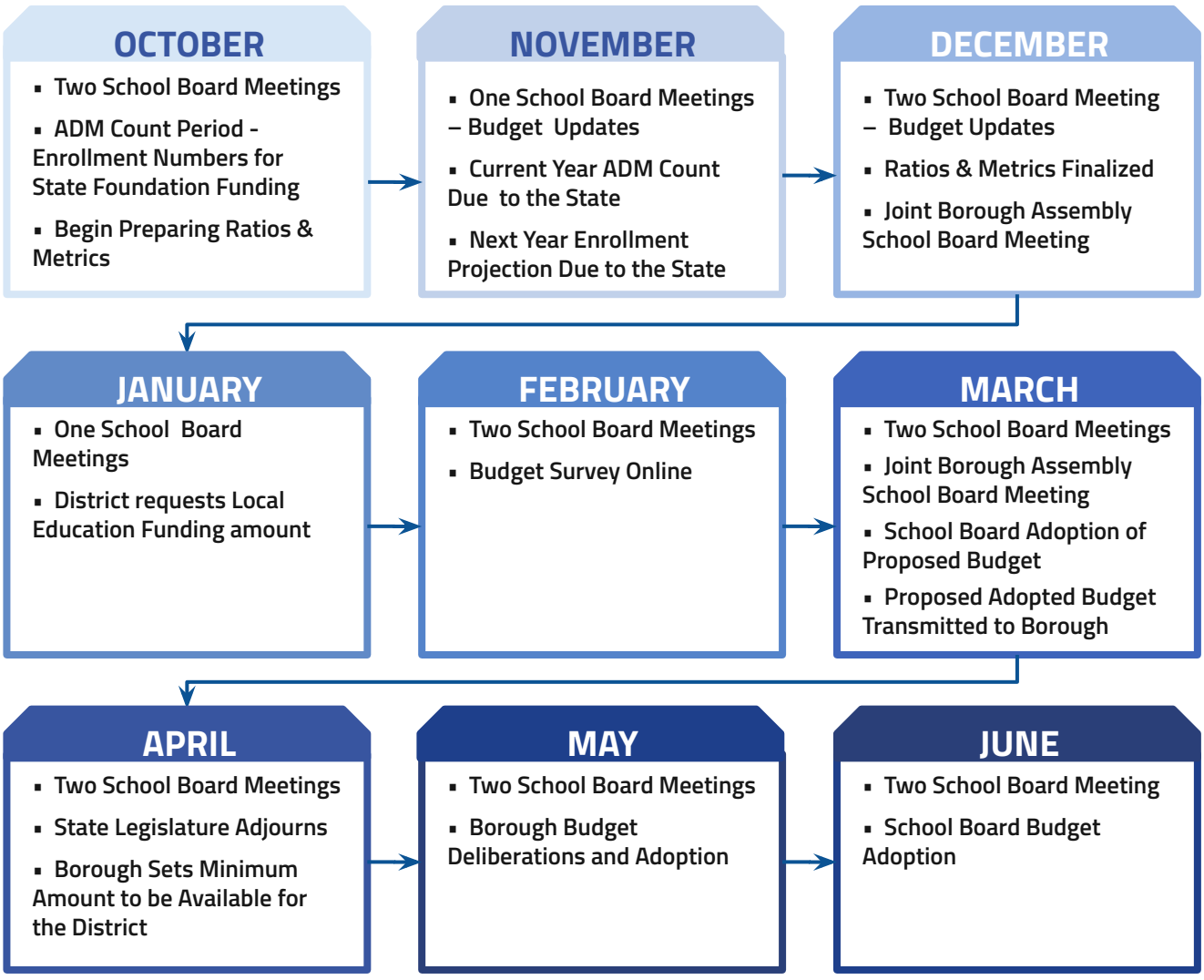
The Borough maintains the taxing authority that is necessary to repay debt and obtain the financial resources needed to operate the District. A such, the District has no authority to pursue alternative funding sources outside of the formal grant process. Pursuant to Alaska Statutes 14.12.020(c), the 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 $27 million.

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.

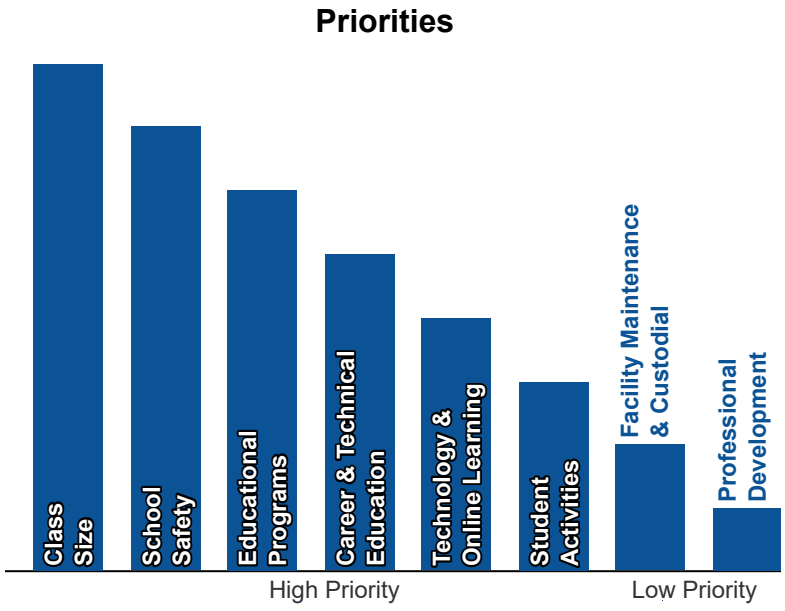
To help stakeholders understand the projected expenditure plan, information within the budget is presented by fund, function, and object code in accordance with the DEED Uniform Chart of Accounts for Public School Districts. Adherence to this account code structure also assists the District with reporting 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 695 respondents to this year's online survey. This survey was open from January 15 – February 7, 2025.

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 School Board submits an initial local funding request to the Borough Manager in January to assist in the Borough budget development process. The District 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

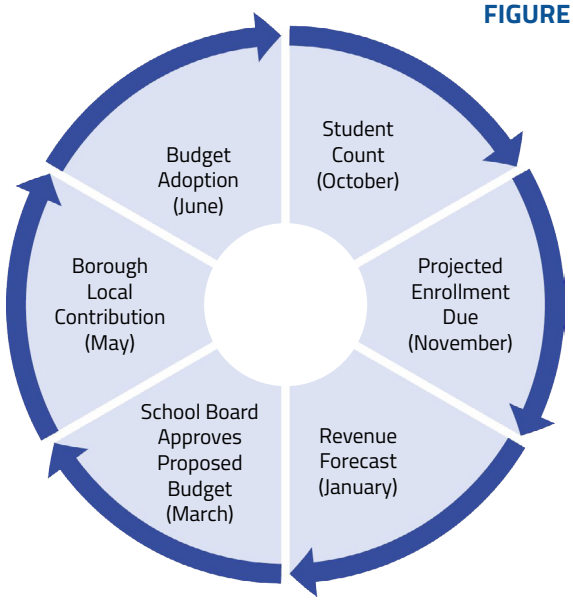
FIGURE 3



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.

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 2026 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 2022	FY 2023	FY 2024	FY 2025	FY 2026	Change
Grades K-5	$ 90	$ 90	$ 105	$ 105	$ 89	$ (16)
Grades 6-8*	$ 117	$ 117	$ 132	$ 132	$ 112	$ (20)
Grades 9-12**	**$ 208**	**$ 208**	**$ 182**	**$ 182**	**$ 155**	**$ (27)**

* Includes additional allocation for Class Fees

** Includes additional allocations for Class Fees & Accelerated Learning

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

FIGURE 6

Years	Grades	Ratios: Pupil to Teacher (PTR)	Ratios: Elementary Specials to Teaching Staff	Metrics - per Pupil: Materials & Supplies	Metrics - per Pupil: Health & Postage Supplies	Metrics - per Pupil: Additional Allocations
Fiscal Year 2025-2026	**Grades K-2**	**23 to 1**	**1 to 6**	**$85.00**	**$4.25**	**NA**
	Grades 3-5	**26 to 1**				
	Grades 6-8	**29 to 1**	**NA**	**$85.00**	**$4.25**	**$22.95**
	Grades 9-12	**33 to 1**	**NA**	**$85.00**	**$4.25**	**$65.45**
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**

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 FY2020 Accelerated Learning funds were applied only to the core area High schools as a blanket allocation for total enrollment at $50 per student. In FY2021, 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.

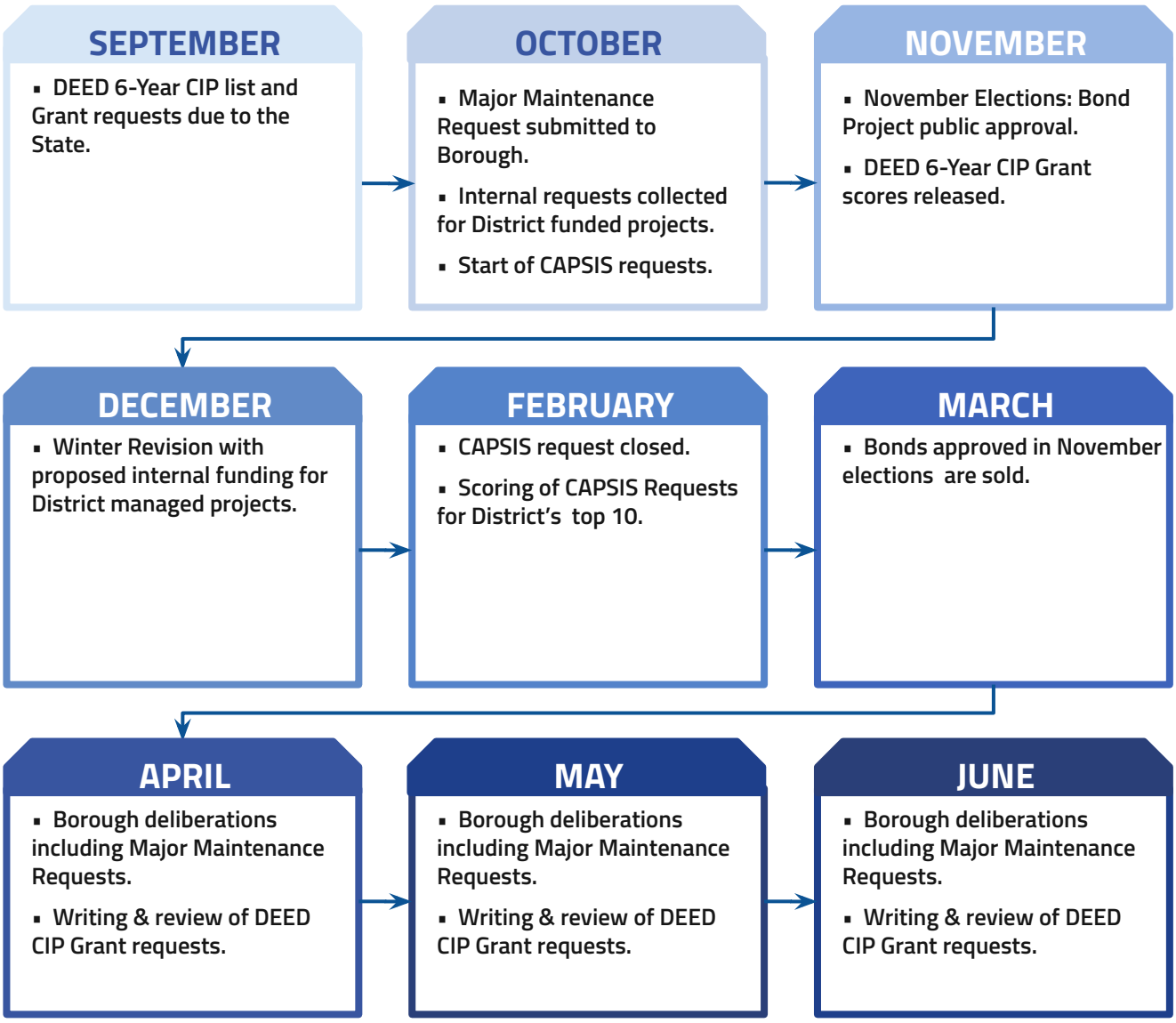
Based on criteria established on June 16, 2010, the District designated the Superintendent to manage the CIP projects in a manner which is most beneficial to the District. The Superintendent has the authority to move funds between projects within the fund when a project comes in under budget. The District's 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 District maintains from year to year a list of capital project needs that are scored and ranked in order of priority. Projects are identified based on submitted work orders, administrator requests, and equipment age. The compiled list of projects are reviewed annually by the Administration and summarized as part of the six-year CIP List that is approved by the School Board in May. Capital projects can be funded through a variety of needs, from State and Local sources however the CIP Fund is not included in the preliminary budget document but is included as part of the District's final Adopted Budget.

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

FIGURE 7



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.

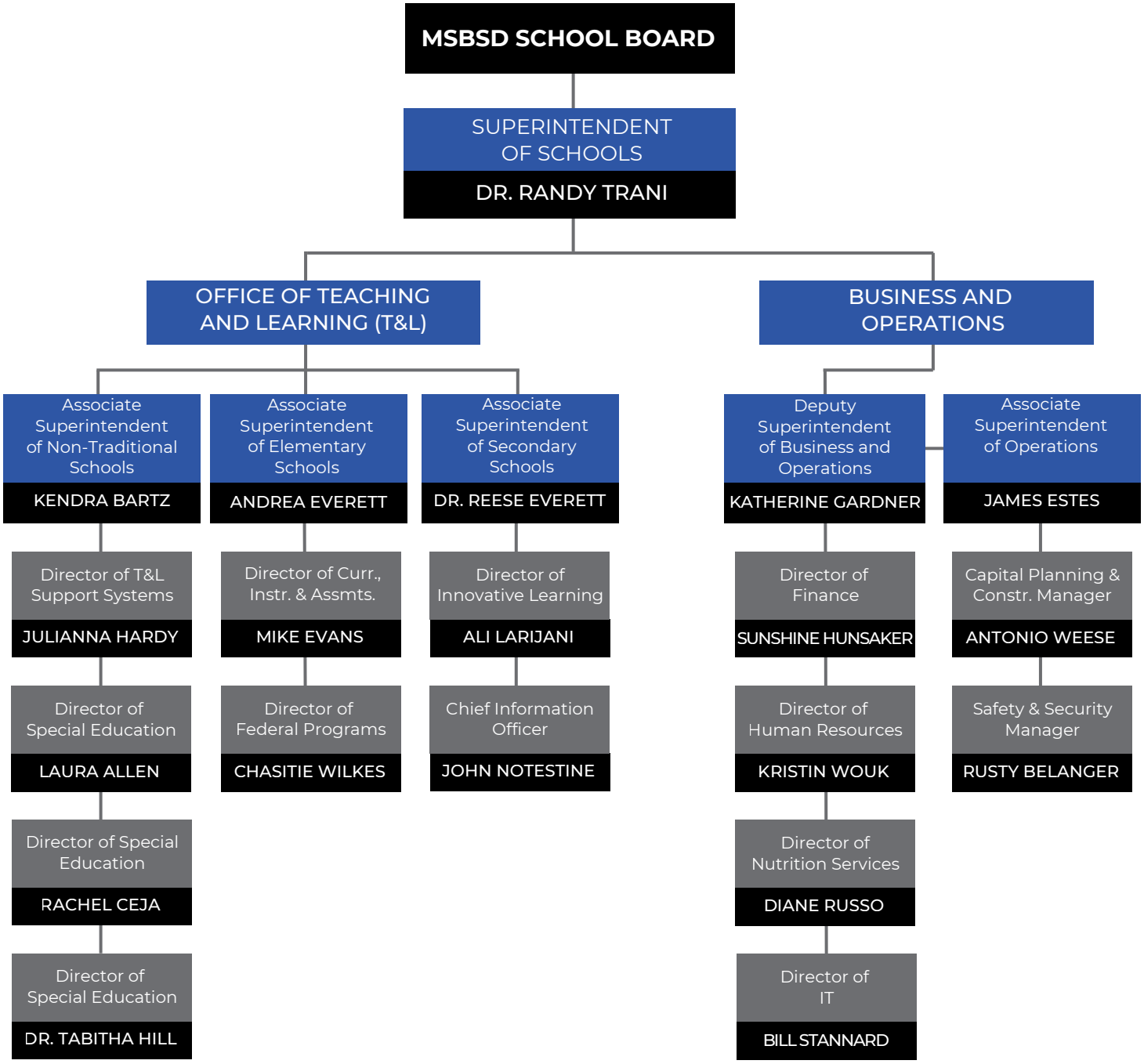
School and department budgets, budget process, and workflows are integrated into the ERP system. The system has integrated modules, each designed to assist the end user with specific critical business functions. The system provides for streamlined functions in payroll, procurement, receiving, employee 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, District 3 Term Ends 2026**	**Kathy McCollum**
School Board Vice-President	School Board, District 4 Term Ends 2027	Andrew Shane
School Board Clerk	School Board, District 2 Term Ends 2028	Kendal Kruse
School Board Member	School Board, District 1 Term Ends 2027	Thomas Bergey
School Board Member	School Board, District 6 Term Ends 2026	Ole Larson
School Board Member	School Board, District 5 Term Ends 2028	Brooks Pitcher
School Board Member	School Board, District 7 Term Ends 2025	Ted Swanson
Office of the Superintendent		
Superintendent	**Office of the Superintendent**	**Dr. Randy Trani**
Instruction		
Associate Superintendent	Office of Teaching & Learning: Non-Traditional Schools	Kendra Bartz
Associate Superintendent	Office of Teaching & Learning: Elementary Schools	Andrea Everett
Associate Superintendent	Office of Teaching & Learning: Secondary Schools	Dr. Reese Everett
Director	Curriculum, Instruction & Assessments	Michael Evans
Director	Teaching & Learning Support Systems	Juliana Hardy
Director	Innovative Learning	Alireza Larijani
Director	Federal Programs	Chasitie Wilkes
Director	Special Education Office	Laura Allen
Director	Special Education Office	Rachel Ceja
Director	Special Education Office	Dr. Tabitha Hill
Officer	Chief Information Officer	John Notestine
Business & Operations		
Deputy Superintendent	Business & Operations	Katherine Gardner
Associate Superintendent	Operations	James Estes
Director	Finance	Sunshine Hunsaker
Director	Human Resources	Kristin Wouk
Director	Intormation and Technology	Bill Stannard
Director	Nutrition Services	Diane Russo
Assistant Director	Capital Planning & Construction Manager	Antonio Weese

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



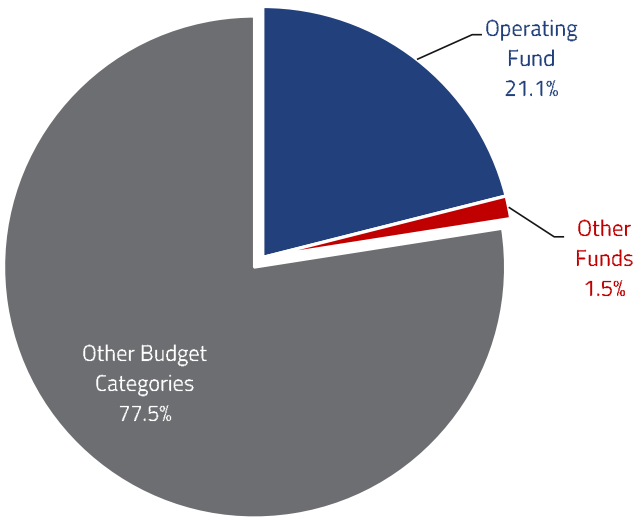
STUDENT ACHIEVEMENT: OVERVIEW

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.

STUDENT ACHIEVEMENT
22.5% of Total FY 2026 Budget



Detailed Line-Item Expenditures

Object Code	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection
310 Certificated Salaries	33,505,601	34,657,439	34,835,371	35,491,015	36,162,682
320 Non-Certificated Salaries	10,623,865	10,989,087	11,045,505	11,253,394	11,466,365
360 Employee Benefits	15,136,506	15,656,861	15,737,244	16,033,438	16,336,870
410 Professional & Technical Services	5,395,480	5,395,480	5,395,480	5,395,480	5,395,480
420 Staff Travel	64,367	64,367	64,367	64,367	64,367
425 Student Travel	322,219	322,219	322,219	322,219	322,219
440 Purchased Services	95,182	95,182	95,182	95,182	95,182
450 Supplies & Materials	9,001,302	9,001,302	9,001,302	9,001,302	9,001,302
480 Tuition & Stipends	105,000	105,000	105,000	105,000	105,000
490 Other Expenses	1,217,455	1,217,455	1,217,455	1,217,455	1,217,455
510 Equipment Over $5,000	3,400	3,400	3,400	3,400	3,400
TOTAL	$75,470,377	$77,507,792	$77,822,525	$78,982,252	$80,170,322



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 College Board data.
- ✓ Offer SAT and PSAT during the school day and on Saturdays.
- ✓ The District 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.
- ✓ Celebrate student success publicly for AP achievement.
- ✓ Provide professional development opportunities focused on effective AP instructional strategies.

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.

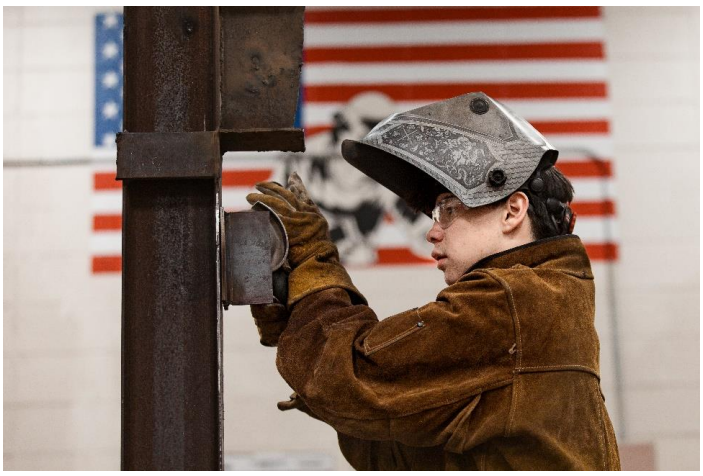
Students earning postsecondary CTE certifications will increase by 50% compared to FY 2024 as measured by CTE certifications.
- ✓ Develop a CTE certifications tracking system by type of certification.
- ✓ Ensure underrepresented students are enrolled in districtwide CTE courses.
- ✓ Celebrate student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



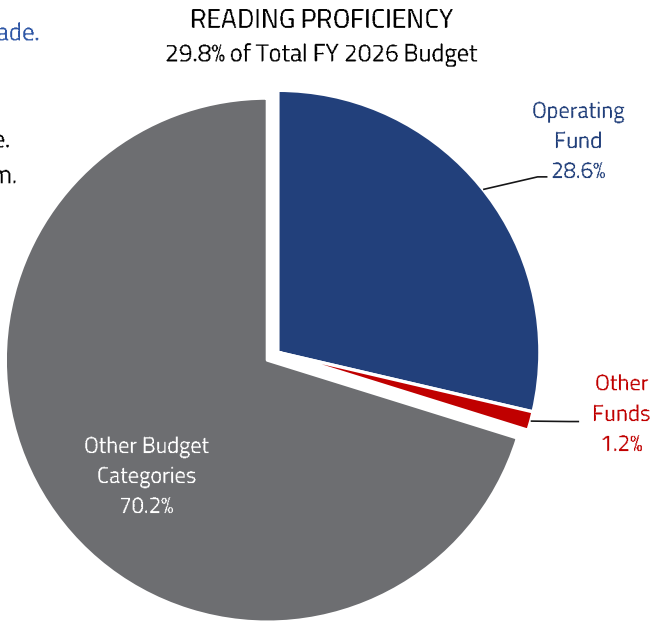
READING PROFICIENCY: OVERVIEW

All students will be reading at grade level by the end of 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 2026 Projection	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection
310 Certificated Salaries	55,602,335	57,513,804	57,809,081	58,897,117	60,011,745
320 Non-Certificated Salaries	11,092,260	11,473,584	11,532,490	11,749,545	11,971,906
360 Employee Benefits	30,834,236	31,894,240	32,057,985	32,661,355	33,279,472
410 Professional & Technical Services	167,860	167,860	167,860	167,860	167,860
420 Staff Travel	22,243	22,243	22,243	22,243	22,243
425 Student Travel	13,395	13,395	13,395	13,395	13,395
430 Utilities	375,853	402,163	429,973	459,905	491,929
440 Purchased Services	102,578	102,578	102,578	102,578	102,578
450 Supplies & Materials	1,585,559	1,585,559	1,585,559	1,585,559	1,585,559
490 Other Expenses	87,390	87,390	87,390	87,390	87,390
TOTAL	$99,883,709	$103,262,816	$103,808,554	$105,746,947	$107,734,077

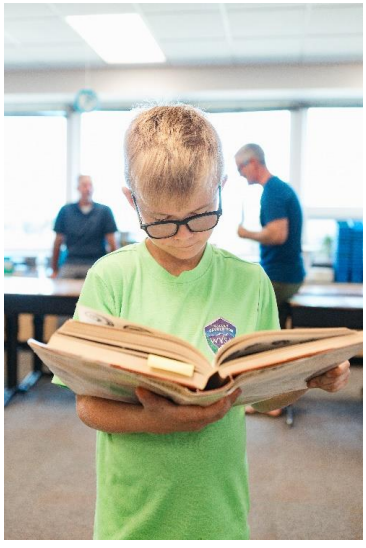
READING PROFICIENCY: LONG-TERM OBJECTIVES & ACTION PLAN

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) guidance.





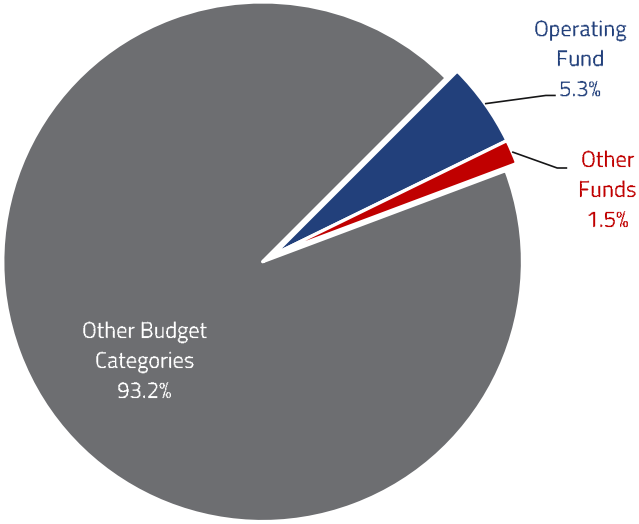
STAFF ALIGNMENT: OVERVIEW

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.

STAFF ALIGNMENT
6.8% of of Total FY 2026 Budget



Detailed Line-Item Expenditures

Object Code	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection
310 Certificated Salaries	15,092,661	15,611,509	15,691,658	15,986,994	16,289,548
320 Non-Certificated Salaries	379,553	392,601	394,617	402,044	409,653
360 Employee Benefits	5,511,250	5,700,712	5,729,980	5,837,825	5,948,306
410 Professional & Technical Services	733,461	733,461	733,461	733,461	733,461
420 Staff Travel	338,547	338,547	338,547	338,547	338,547
430 Utilities	15,721	15,721	15,721	15,721	15,721
430 Utilities	200	200	200	200	200
440 Purchased Services	190,700	190,700	190,700	190,700	190,700
450 Supplies & Materials	467,673	467,673	467,673	467,673	467,673
490 Other Expenses	17,088	17,088	17,088	17,088	17,088
TOTAL	$22,746,854	$23,468,212	$23,579,645	$23,990,253	$24,410,897

STAFF ALIGNMENT: 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.

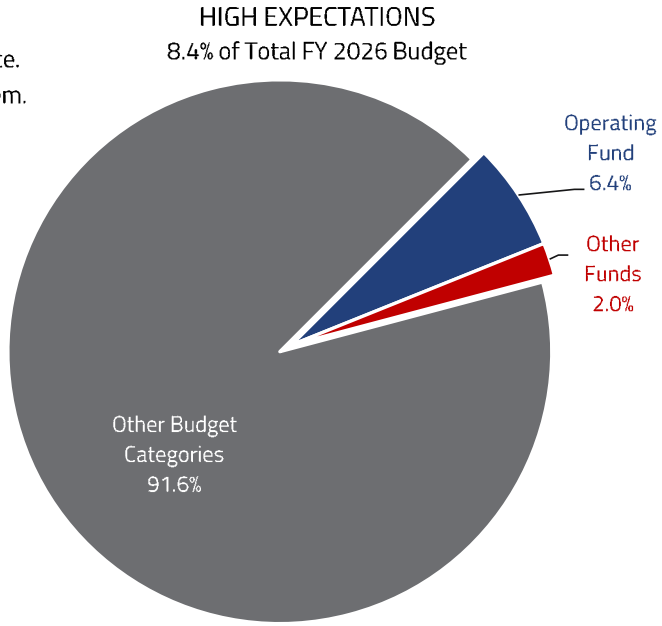


HIGH EXPECTATIONS: OVERVIEW

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

School Board Goals:

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



Detailed Line-Item Expenditures

Object Code	FY 2026 Projection	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection
310 Certificated Salaries	12,107,434	12,523,657	12,587,954	12,824,874	13,067,585
320 Non-Certificated Salaries	2,019,043	2,088,453	2,099,175	2,138,684	2,179,158
360 Employee Benefits	5,980,848	6,186,455	6,218,216	6,335,251	6,455,145
410 Professional & Technical Services	2,875,943	2,875,943	2,875,943	2,875,943	2,875,943
420 Staff Travel	73,350	73,350	73,350	73,350	73,350
425 Student Travel	560105	560105	560105	560105	560105
430 Utilities	817,496	850196	885,174	922,598	962,650
440 Purchased Services	636,759	235,450	235,450	235,450	235,450
450 Supplies & Materials	2,875,405	3,350,405	3,350,405	3,350,405	3,350,405
490 Other Expenses	114,325	114,325	114,325	114,325	114,325
TOTAL	$28,060,708	$28,858,339	$29,000,097	$29,430,985	$29,874,116

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 teacher professional development to support students at risk of not passing.
- ✓ Emphasize to schools and 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 four, 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.

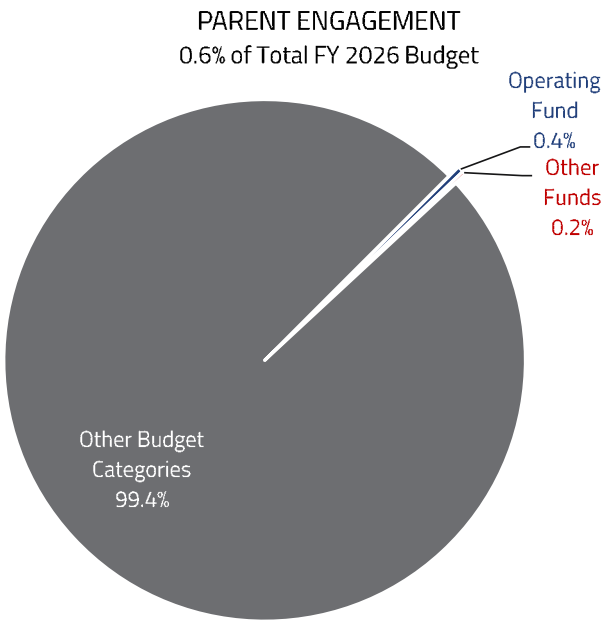


PARENT ENGAGEMENT: OVERVIEW

Parents and guardians have the 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 2026 Projection	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection
310 Certificated Salaries	386,385	399,668	401,720	409,280	417,026
320 Non-Certificated Salaries	996,496	1,030,753	1,036,045	1,055,545	1,075,521
360 Employee Benefits	581,498	601,489	604,577	615,955	627,612
410 Professional & Technical Services	300	300	300	300	300
420 Staff Travel	500	500	500	500	500
440 Purchased Services	37,889	37,889	37,889	37,889	37,889
450 Supplies & Materials	18,500	18,500	18,500	18,500	18,500
490 Other Expenses	401	401	401	401	401
TOTAL	$2,021,969	$2,089,500	$2,099,932	$2,138,370	$2,177,749

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 one 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 2020. 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 2026, 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.

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.

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.

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

376 Knik Tribal Council Grants
This fund supports the Knik Charter School by funding a Tribal Liaison, Counselor, and tutoring services through an Alaska Native Education Program grant, with the Knik Tribe reimbursing the district for associated personnel and service costs up to the MOA amounts. The District collaborates with the Tribe on grant-compliant job descriptions and provides quarterly de-identified student data to evaluate the effectiveness of the funded positions and tutoring support..

378 Good Jobs Challenge
A U.S. Economic Development Administration (EDA) program that provides grants for regional workforce training systems to connect workers with "good jobs" through industry-led partnerships. These partnerships include employers, training providers, labor unions, and other stakeholders who develop demand-driven pathways to employment through initiatives like apprenticeships and upskilling programs. The fund supports training programs that offer good pay, benefits, and growth opportunities for participants, particularly focusing on historically underserved communities and key technology industries. .

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.

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.

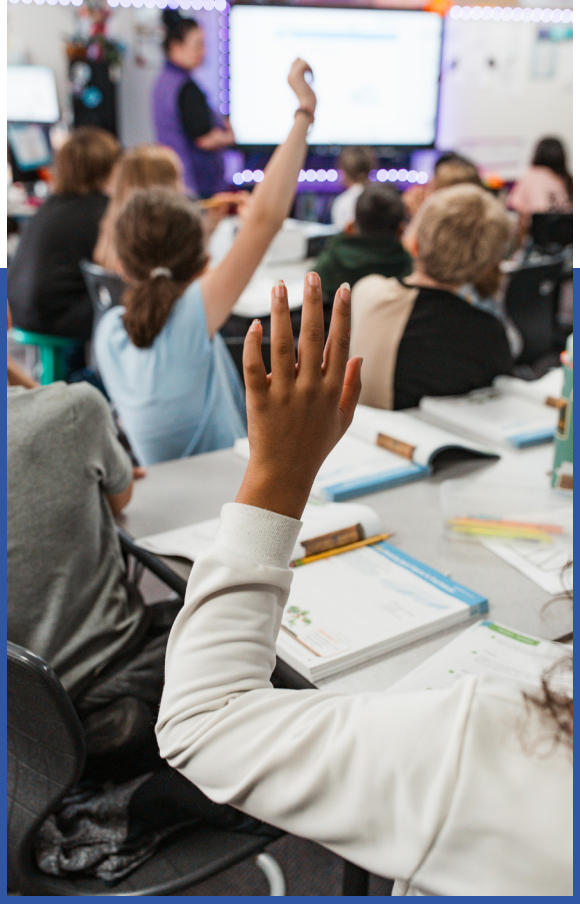
Fiduciary Funds

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

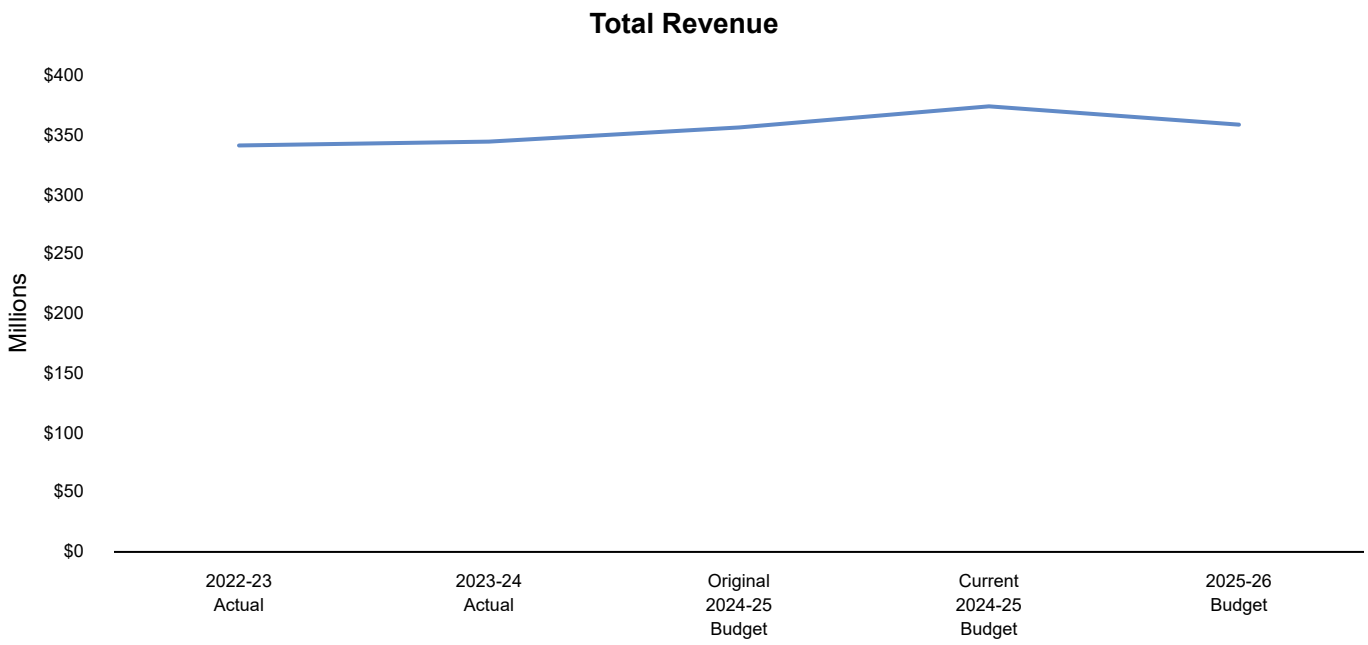


MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

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Fund: All Fund Revenue Summary **Location: 501 Districtwide** **Date: 6/15/25**

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
REVENUE FROM LOCAL SOURCES:									
011	Borough Appropriation	$ 77,741,806	$ 70,696,614	$ 72,846,459	$ 75,031,853	$ 75,031,853	$ 78,033,127	$ 3,001,274	4%
020	Paid Meals	20,136	1,061,347	1,080,092	1,546,194	1,073,912	1,911,233	837,321	78%
040	Facility Use Fees	55,211	75,088	90,326	120,885	120,885	85,000	(35,885)	(30%)
046	Other Local Revenue	347,140	618,744	920,553	344,425	637,748	654,941	17,193	3%
049	Accrual Transfer In	1,571,227	1,779,896	1,761,607	1,622,066	1,622,066	1,666,677	44,611	3%
200	Revenue From Other Sources	357,459	337,653	325,802	298,570	324,449	365,852	41,403	13%
	Total Local Source Revenue	**80,092,979**	**74,569,342**	**77,024,839**	**78,963,993**	**78,810,913**	**82,716,830**	**3,905,917**	**5%**
REVENUE FROM STATE SOURCES:									
050	State Foundation Program	172,949,037	173,204,884	169,434,815	165,003,973	164,151,214	188,299,159	24,147,945	15%
056	Trs On-behalf-of Revenue	18,654,054	12,218,945	14,047,733	18,670,920	18,670,920	20,563,964	1,893,044	10%
057	Pers On-behalf-of Revenue	2,954,311	983,112	1,127,163	1,957,390	1,957,390	2,770,497	813,107	42%
065	Student Transportation	16,258,136	16,530,622	16,297,643	16,224,720	15,796,721	17,292,145	1,495,424	9%
090	Other State Revenue	414,938	8,213,462	12,506,915	27,493,639	26,097,979	483,416	(25,614,563)	(98%)
	Total State Source Revenue	**211,230,476**	**211,151,025**	**213,414,269**	**229,350,642**	**226,674,224**	**229,409,181**	**2,734,957**	**1%**
REVENUE FROM FEDERAL SOURCES:									
047	E Rate Reimbursement	1,383,260	968,856	635,411	635,411	1,434,309	1,231,376	(202,933)	(14%)
100	Federal Revenue Direct	634,565	832,930	817,293	632,968	748,973	571,005	(177,968)	(24%)
150	Federal Revenue Thru State	48,429,238	34,832,563	44,816,801	21,214,757	28,430,043	29,083,145	653,102	2%
190	Federal Revenue - Other Intermediate Agencies	16,069	1,526	41,308	104,016	104,016	69,484	(34,532)	(33%)
	Total Federal Source Revenue	**50,463,132**	**36,635,875**	**46,310,813**	**22,587,152**	**30,717,341**	**30,955,010**	**237,669**	**1%**
	REVENUE TOTAL	**341,786,587**	**322,356,242**	**336,749,921**	**330,901,787**	**336,202,478**	**343,081,021**	**6,878,543**	**2%**
APPROPRIATIONS & TRANSFERS:									
015	Budgeted Use Of Fund Balance	$ -	$ -	$ -	$ 20,799,308	$ 32,567,951	$ 10,557,765	$ (22,010,186)	(68%)
250	Transfer From Other Funds	25,712,496	18,361,015	7,202,050	4,144,209	4,828,821	4,566,640	(262,181)	(5%)
	Total Appropriations & Transfers	**25,712,496**	**18,361,015**	**7,202,050**	**24,943,517**	**37,396,772**	**15,124,405**	**(22,272,367)**	**(60%)**
GRAND TOTAL		**$ 367,499,083**	**$ 340,717,257**	**$ 343,951,971**	**$ 355,845,304**	**$ 373,599,250**	**$ 358,205,426**	**$ (15,393,824)**	**(4%)**



Fund: All Fund Revenue Summary **Location: 501 Districtwide** **Date: 6/15/25**

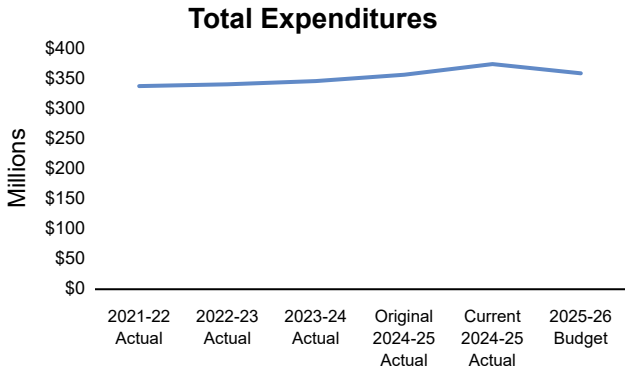
EXPENDITURES SUMMARY

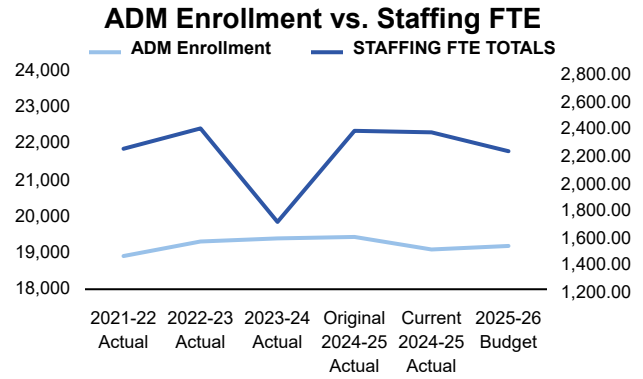
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 109,262,398	$ 111,807,299	$ 121,303,716	$ 121,872,972	$ 123,304,346	$ 119,473,679	(3,830,667)	(3%)
320	Non-certificated Salaries	44,085,695	44,769,780	48,522,068	47,971,004	50,156,008	51,210,181	1,054,173	2%
360	Employee Benefits	90,213,188	82,673,151	88,091,095	92,653,798	96,678,344	97,146,076	467,732	0%
	Total Personnel	**243,561,281**	**239,250,230**	**257,916,879**	**262,497,774**	**270,138,698**	**267,829,936**	**(2,308,762)**	**(1%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	7,021,008	10,811,023	11,865,874	10,495,372	14,254,096	11,144,897	(3,109,199)	(22%)
420	Staff Travel	379,745	604,367	723,174	879,578	693,030	618,402	(74,628)	(11%)
425	Student Travel	966,916	1,204,045	1,372,615	1,150,669	1,152,881	911,439	(241,442)	(21%)
430	Utilities	2,144,653	2,308,705	2,448,774	2,420,921	2,692,242	2,526,704	(165,538)	(6%)
435	Energy	5,641,194	5,968,595	6,398,643	6,514,723	7,010,251	6,951,586	(58,665)	(1%)
440	Purchased Services	22,062,037	20,360,321	25,817,534	30,510,687	30,004,705	28,045,577	(1,959,128)	(7%)
445	Insurance & Bond Premiums	4,289,187	4,925,845	5,565,042	6,263,545	5,464,109	5,799,216	335,107	6%
450	Supplies, Materials & Media	19,733,303	19,212,426	19,026,065	23,957,805	28,043,394	21,347,985	(6,695,409)	(24%)
480	Stipends & Tuition (student)	-	127,259	147,086	107,500	114,126	105,000	(9,126)	(8%)
487	Student Transportation In Lieu	-	59,226	236	5,000	5,000	5,000	-	-%
490	Expenses Not Classified	1,057,379	1,214,337	2,025,112	1,309,694	1,832,897	1,487,480	(345,417)	(19%)
495	Indirect Cost	(255,203)	(75,738)	(21,465)	3,392	379,485	87,569	(291,916)	(77%)
510	Equipment Over $5,000	1,883,176	1,409,663	685,755	3,125,258	3,149,609	4,158,825	1,009,216	32%
532	Interest On Long Term Debt	394,457	511,308	575,501	345,970	322,455	298,544	(23,911)	(7%)
533	Principal On Long Term Debt	1,840,518	2,926,128	3,455,222	2,113,206	1,959,157	1,728,316	(230,841)	(12%)
540	Capitalized Software	501,833	200,000	-	-	-	-	-	-%
	Total Non-Personnel	**67,660,203**	**71,767,510**	**80,085,168**	**89,203,320**	**97,077,437**	**85,216,540**	**(11,860,897)**	**(12%)**
550	Transfer To Other Funds	25,688,862	28,873,151	7,285,547	4,144,210	5,533,115	4,566,640	(966,475)	(17%)
560	Transfer To Other Governmental Units	-	-	-	-	850,000	592,310	(257,690)	(30%)
TOTAL EXPENDITURES		**$336,910,346**	**$339,890,891**	**$345,287,594**	**$ 355,845,304**	**$ 373,599,250**	**$ 358,205,426**	**$ (15,393,824)**	**(4%)**

ADM ENROLLMENT & STAFFING FTE SUMMARY

ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	11.74	11.54	14.05	11.95	14.00	13.40	(0.60)	(4%)
Administrator	67.29	67.23	70.72	70.83	70.63	68.33	(2.30)	(3%)
Classroom Teacher	734.31	857.52	778.44	797.21	771.79	719.69	(52.10)	(7%)
SPED Teacher	214.41	204.96	192.19	185.85	183.55	178.10	(5.45)	(3%)
Specialist - School	118.09	103.69	-	135.65	129.93	111.96	(17.97)	(14%)
Counselor	43.39	41.17	41.75	42.16	41.54	41.96	0.42	1%
Nurse	36.00	28.66	35.00	34.20	32.70	30.80	(1.90)	(6%)
Specialist - Department	113.33	122.15	114.76	117.11	116.15	116.05	(0.10)	(0%)
Total Certificated	**1,338.56**	**1,436.92**	**1,246.91**	**1,394.96**	**1,360.29**	**1,280.29**	**(80.00)**	**(6%)**
NON-CERTIFICATED FTE								
School Board	7.00	7.00	11.00	7.00	7.00	7.00	-	-%
Director	6.00	6.00	9.37	8.00	8.00	8.00	-	-%
Supervisor	38.00	44.76	51.50	51.41	49.00	47.50	(1.50)	(3%)
Instructional Aide	392.91	418.97	-	447.91	463.53	431.98	(31.55)	(7%)
Support Staff	222.27	249.33	239.39	221.91	226.28	208.76	(17.52)	(8%)
Custodial Staff	105.88	104.90	0.25	107.00	112.56	107.56	(5.00)	(4%)
Specialist - Department	113.08	105.20	128.32	117.19	117.56	114.56	(3.00)	(3%)
Total Non-Certificated	**885.14**	**936.16**	**439.83**	**960.42**	**983.93**	**925.36**	**(58.57)**	**(6%)**
STAFFING FTE TOTALS	**2,223.70**	**2,373.08**	**1,686.74**	**2,355.38**	**2,344.22**	**2,205.65**	**(138.57)**	**(6%)**

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

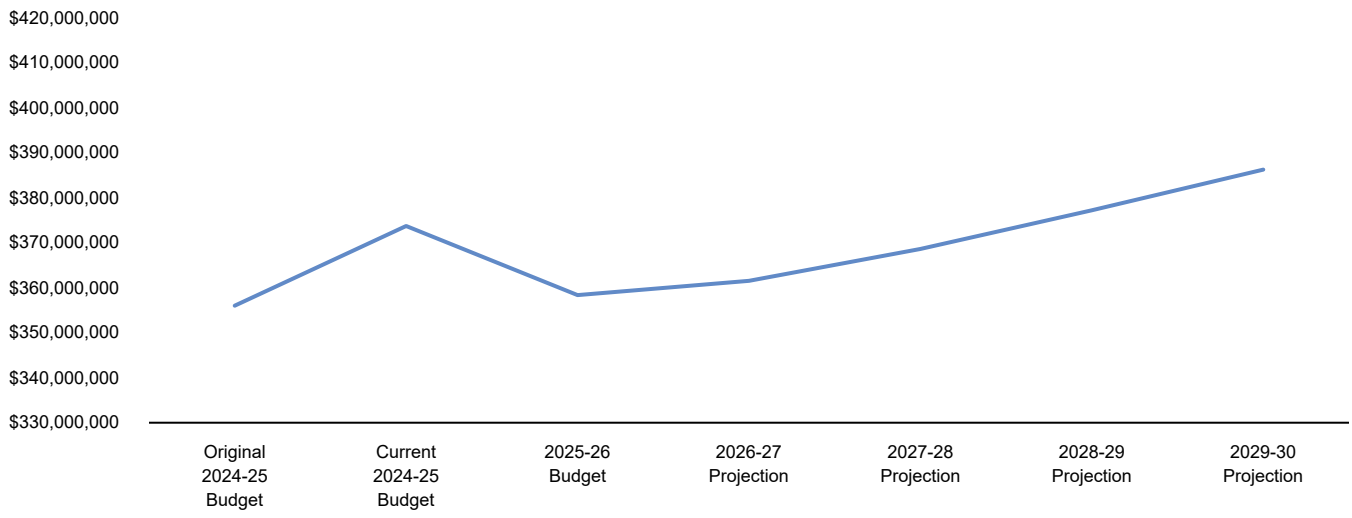




Fund: All Funds **Location: Districtwide** **Date: 6/15/25**

		Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 Projection
DIRECT REVENUE								
011	Borough Appropriation	$ 75,031,853	$ 75,031,853	$ 78,033,127	$ 78,033,127	$ 83,591,036	$ 86,516,722	$ 89,544,807
020	Paid Meals	1,546,194	1,073,912	1,911,233	2,047,601	2,184,373	2,321,551	2,459,132
040	Facility Use Fees	120,885	120,885	85,000	85,000	85,000	85,000	85,000
046	Other Local Revenue	344,229	637,748	654,941	661,254	668,071	675,435	683,397
047	E Rate Reimbursement	635,411	1,434,309	1,231,376	1,231,376	1,231,376	1,231,376	1,231,376
049	Accrual Transfer In	1,622,066	1,622,066	1,666,677	1,880,883	2,127,220	2,410,507	2,736,288
050	State Foundation Program	165,003,973	164,151,214	188,299,159	188,299,159	187,366,054	185,600,801	183,770,381
056	Trs On-behalf-of Revenue	18,670,920	18,670,920	20,563,964	20,563,964	22,131,966	22,685,265	23,252,397
057	Pers On-behalf-of Revenue	1,957,390	1,957,390	2,770,497	2,770,497	2,981,747	3,056,291	3,132,698
065	Student Transportation	16,224,720	15,796,721	17,292,145	17,721,990	17,731,935	17,741,880	17,751,825
090	Other State Revenue	27,493,639	26,097,979	483,416	489,306	346,185	351,715	357,460
100	Federal Revenue Direct	632,968	748,973	571,005	571,005	571,005	571,005	571,005
150	Federal Revenue Thru State	21,214,757	28,430,043	29,083,145	29,794,466	30,275,304	30,774,415	31,292,645
190	Federal Revenue - Other Intermediate Agencies	104,016	104,016	69,484	-	-	-	-
200	Revenue From Other Sources	298,570	324,449	365,852	376,628	387,840	399,509	411,658
	Total Direct Revenue	**330,901,591**	**336,202,478**	**343,081,021**	**344,526,256**	**351,679,112**	**354,421,472**	**357,280,069**
APPROPRIATIONS & TRANSFERS								
015	Budgeted Use Of Fund Balance	20,799,308	32,567,951	10,557,765	5,104,454	1,761,654	1,812,647	1,876,530
250	Transfer From Other Funds	4,144,209	4,828,821	4,566,640	4,411,070	4,978,195	5,591,801	6,237,695
	Total Appropriations & Transfers	**24,943,517**	**37,396,772**	**15,124,405**	**9,515,524**	**6,739,849**	**7,404,448**	**8,114,225**
	Total Revenue	**355,845,108**	**373,599,250**	**358,205,426**	**354,041,780**	**358,418,961**	**361,825,920**	**365,394,294**
PERSONNEL EXPENSES								
310	Certificated Salaries	$ 121,872,972	$ 123,304,346	$ 119,473,659	$ 123,084,524	$ 123,478,317	$ 125,481,997	$ 127,520,471
320	Non-certificated Salaries	47,971,004	50,156,008	51,210,181	53,847,100	54,132,757	55,748,866	57,416,706
360	Employee Benefits	92,653,798	96,678,344	97,146,076	99,302,559	101,700,620	103,492,510	105,330,480
	Total Personnel	**262,497,774**	**270,138,698**	**267,829,916**	**276,234,183**	**279,311,694**	**284,723,373**	**290,267,657**
NON-PERSONNEL EXPENSES								
410	Professional & Technical Services	10,495,372	14,254,096	11,144,897	10,885,391	10,885,391	10,885,391	10,885,391
420	Staff Travel	879,578	693,030	618,402	618,402	618,402	618,402	618,402
425	Student Travel	1,150,669	1,152,881	911,439	911,439	911,439	911,439	911,439
430	Utilities	2,420,921	2,692,242	2,526,704	2,527,511	2,747,390	2,868,436	2,997,149
435	Energy	6,514,723	7,010,251	6,951,586	6,969,086	7,958,871	8,515,992	9,112,111
440	Purchased Services	30,510,687	30,004,705	28,045,577	25,255,613	25,802,503	26,393,670	27,015,892
445	Insurance & Bond Premiums	6,263,545	5,464,109	5,799,216	6,022,422	7,669,464	8,819,882	10,142,865
450	Supplies, Materials & Media	23,957,805	28,043,394	21,347,985	21,253,312	21,341,708	21,521,140	21,709,543
480	Stipends & Tuition (student)	107,500	114,126	105,000	105,000	105,000	105,000	105,000
487	Student Transportation In Lieu	5,000	5,000	5,000	5,000	5,000	5,000	5,000
490	Expenses Not Classified	1,309,694	1,832,897	1,487,480	1,476,483	1,476,133	1,476,483	1,476,483
495	Indirect Cost	3,392	379,485	87,569	319,846	10,587	1,892	11,206
510	Equipment Over $5,000	3,125,258	3,149,609	4,158,825	2,043,516	2,043,516	2,043,516	2,043,516
532	Interest On Long Term Debt	345,970	322,455	298,544	291,582	284,363	276,879	269,119
533	Principal On Long Term Debt	2,113,206	1,959,157	1,728,316	1,735,278	1,742,497	1,749,981	1,757,741
	Total Non-Personnel	**89,203,320**	**97,077,437**	**85,216,540**	**80,419,881**	**83,602,264**	**86,193,103**	**89,060,857**
550	Transfer To Other Funds	4,144,210	5,533,115	4,566,640	4,137,470	4,977,870	5,591,801	6,237,695
560	Transfer To Other Governmental Units	-	850,000	592,310	592,310	592,310	592,310	592,310
	Total Expenditures	**355,845,108**	**373,599,250**	**358,205,426**	**361,383,844**	**368,484,138**	**377,100,587**	**386,158,519**
FUND TOTAL		$ -	$ -	$ -	$ (7,342,064)	$ (10,065,177)	$ (15,274,667)	$ (20,764,225)

Total Expenditures



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 2026, there are two fund types with budgeted activity in the Adopted Budget. These are governmental funds and proprietary funds.

Governmental funds are used to account for the District's basic services and activities, which are largely funded through non-exchange revenues. District governmental funds consist of the General Fund, special revenue funds, the Debt Service Fund, and the Capital Improvement Project Fund. The General Fund is the "operating" fund for the District. In contrast, the special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Debt Service Fund was established on June 7, 2017, with the adoption of School Board Resolution 17-007. This fund is used to account for accumulated resources for long-term debt obligations, which currently include responsibilities for Fronteras Spanish Immersion Charter School, which was acquired in 2016. The Mat-Su Borough owns and manages any related debt service for all other school facilities. The Capital Improvement Project Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The grants included in this document are primarily entitlement grants or non-competitive grants (provided based on a formula, as prescribed by legislation or regulation) that are on-going. Competitive grants are not included in this budget document, as they cannot be guaranteed year-over-year as continuing revenue for the District. Historical information about all of the District's governmental funds can be found in the Informational Section.

Proprietary funds are used to track business-type activities that charge customers a fee in return for goods and services. Within the proprietary fund category, there are two distinct fund types. Enterprise funds are used to report any activity for which a fee is charged to external users for goods or services. Internal service funds are used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units or to other governments, on a cost-reimbursement basis.

Revenue Projections

The District is projecting an increase in revenue of approximately $6.9 million, or 2% from the current year when excluding appropriations and transfers. This projected increase is primarily the result of increases in the borough appropriation and increases in State of Alaska on-behalf payments. Historically, the District has been able to bridge budget fluctuations by utilizing a portion of fund balance. The current FY 2025 budget is projected to utilize $32.6 million from fund balance for all funds, while the Adopted FY 2026 budget is balanced with a projected use of $10.6 million in fund balance. This can be attributed to a reduction in available fund balance in the general operating fund, fund balance.

Expenditure Projections

Across the governmental funds, total expenditures show a reduction of approximately 4%. 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 2025 through FY 2027. The largest decrease in FY 2026 is in Supplies & Materials, as the budget in FY 2025 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 show large reductions in comparison to FY 2025. As that year included several one-time trainings and professional learning conferences. Also,for FY 2026, a concerted effort was made to reduce non-personnel expenditures in order to balance the budget while maintaining staffing. There is a significant increase to Equipment over $5,000 in FY 2026, due to increased spending for E-Rate Category 2 hardware, and necessary equipment refresh for Nutrition Services within the Food Services funds.The FY 2025 budget for transfers to other funds included transfers to the Student Transportation Fund, the Debt Service Fund, and the CIP Fund. The FY 2026 budget includes only transfers to the Student Transportation Fund and the Debt Service Fund. For FY 2026 Transfers to Other Governmental Units includes the transfer to the Borough for the new Mat-Su Central building.

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 2025-2026 (FY 2026), it is estimated that the State of Alaska will contribute 72% of the District's General Fund revenue and the Borough will supply 27%. 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.

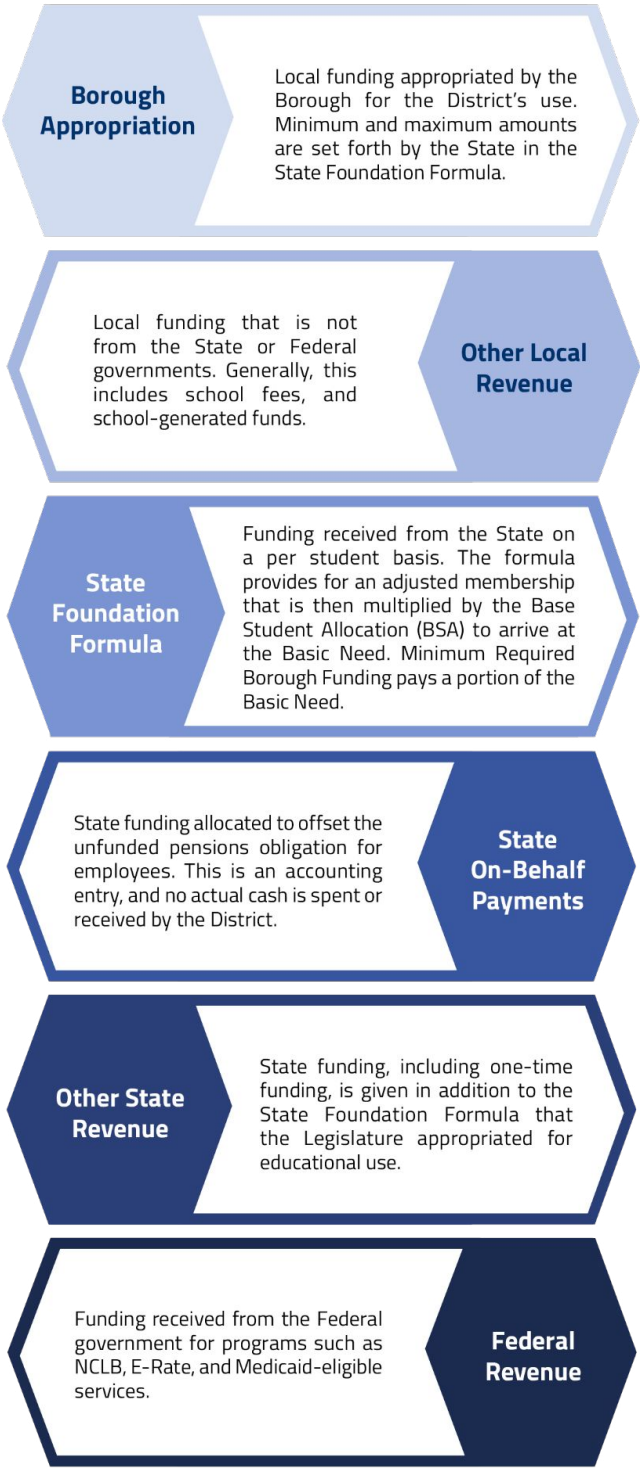
The General Fund budget includes $23.33 million in contributions from the State directly to the Teachers Retirement System (TRS) and the Public Employee Retirement System (PERS) on-behalf of the District. The District records these contributions with an accounting entry that increases both revenues and 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.

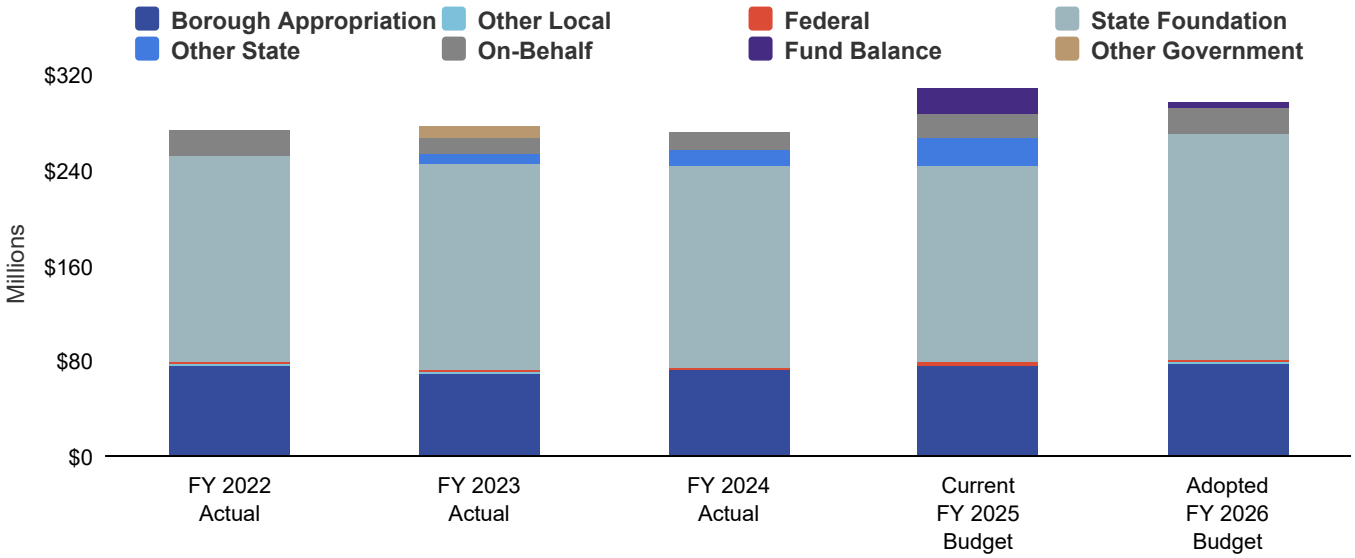
The District's total projected General Fund revenue for the FY 2026 Adopted Budget is $295,707,621. This number represents a 4.0% decrease from FY 2025, and a 1.9% increase when excluding the use of fund balance.

Including on-behalf payments, the total General Fund revenue within this Adopted Budget equates to an estimated per ADM funding amount of $15,254. However, the District's estimated per ADM funding amount for the General Fund is $14,036, excluding on-behalf payments, which is a difference of approximately $1,218. When on-behalf payments are excluded, there is an overall increase of 0% 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 2022 Actual	FY 2023 Actual	FY 2024 Actual	Current FY 2025 Budget	Adopted FY2026 Budget
Borough Appropriation	$ 76,091,806	$ 68,929,199	$ 71,389,589	$ 74,881,853	$ 77,883,127
Other Local	661,844	661,661	965,620	807,119	769,023
Federal	2,374,165	1,875,656	1,654,449	2,386,803	1,974,151
State Foundation	172,949,037	173,204,884	169,434,815	164,151,214	188,299,159
Other State	59,289	7,851,670	12,095,210	24,112,242	65,942
On-Behalf	21,608,365	13,202,057	15,174,896	20,628,310	23,334,461
Total Revenue	**273,744,506**	**265,725,127**	**270,714,579**	**286,967,541**	**292,325,863**
Fund Balance	-	-	-	20,964,069	3,381,777
Other Government	40,011	10,500,000	-	-	-
TOTAL	**$ 273,784,517**	**$ 276,225,127**	**$ 270,714,579**	**$ 307,931,610**	**$ 295,707,640**



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. That rate 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 12, 2024. 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 $6,660 5,960base student allocation (BSA) set forth in statute.

Legislative Sessions

The 1st Regular Session of the 34th Legislature commenced on January 21, 2025, and adjourned on May 20, 2025. 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.

During the 1st Session of Alaska's 34th Legislature, increasing funding for K-12 education was made a central priority. Lawmakers emphasized that the Base Student Allocation (BSA), which sets the per-student funding each district receives, had been flat since 2017, leading to school districts facing inflationary pressures, rising costs, teacher vacancies, and deteriorating classroom conditions. Early in the session they passed HB 69, which proposed a $1,000 increase to the BSA, along with other supports for correspondence and charter schools. The governor vetoed that bill, and the legislature did not muster enough votes to override.

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 2025

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)	19,164.00	Projected Enrollment
	- 3,635.00	Correspondence Projection
	15,529.00	Enrollment Number utilized in the School Size Adjustment

After applying the School Size Adjustment formula to 15,529.00 , the new AADM becomes 18,298.76 .

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 FY2026, as such it is no longer a factor included in the FY2026 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	18,298.76	AADM from Step 1
	x 0.07	District Cost Factor – ISER
	1,280.91	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 19,579.67 . 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	19,579.67	AADM from Step 2
	x 0.20	Special Needs Factor
	3,915.93	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 23,495.61 . 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	23,495.61	AADM from Step 3
	x 0.015	Vocational and Technical Education Factor
	352.43	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 23,848.04 . 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	646.00	Intensive Needs Projection
	x 13.00	Intensive Needs Factor
	8,398.00	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 35,517.54 . 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	3,635.00	Correspondence Projection from Step 1
	x 0.90	Correspondence Factor
	3,271.50	Correspondence Adjustment to be added to the AADM

After adding the Correspondence Factor to the AADM from Step 5, the new AADM becomes 35,517.54 .

This number is the District's total **Adjusted ADM (AADM)** and will be used to represent the District for FY 2026 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	35,517.54	District's Total AADM (Calculated in Steps 1-6)
	x $6,660.00	Base Student Allocation (BSA)
	$236,546,829.00	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:**

$	$225,099,813	Prior Year ACTUAL Basic Need		$ 18,740,016,879.00	Tax Base (2024)
x	0.45			x 0.00265	Mill Rate Factor
$	101,294,916.00		**OR**	$ **49,661,045.00**	

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	$236,546,829.00	Basic Need (Step 7)
	-$49,661,045.00	Minimum Required Local Contribution (Step 8)
	$186,885,784.00	**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	35,517.54	District's Total AADM (Step 6)
	x $16.00	Quality Schools Funding Factor
	$568,281.00	**Quality Schools Funding Adjustment**

FINAL CALCULATION FOR TOTAL STATE FUNDING:

$186,885,784.00	State Foundation Entitlement (Step 9)
+ $568,281.00	Quality Schools Funding Adjustment (Step 10)
+ $25,500,746.00	Additional State One-Time Funding & PFD Lottery
$187,519,772.00	**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 $104,066,816. The calculations are as follows:

The Greater of:

$	18,740,016,879.00	Tax Base (2024)		$ 237,115,110.00	Basic Need
x	0.003	Mill Rate Factor		x 0.23	23% of Basic Need
$	49,661,045.00		**OR**	$ 54,536,475.00	
				+$ 49,661,045.00	Minimum Required Local
				$ **104,197,520.00**	

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-44%
ADM: 15,592.00
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: 2,769.76
School Size Factor is an adjustment that recognizes the higher per pupil facility costs for smaller schools and the efficiencies gained with larger schools.

DISTRICT COST FACTOR-4%
Adjustment to ADM: 1,280.91
District Cost Factor is to compensate for the cost of doing business in districts outside of Anchorage, the State's commerce hub.

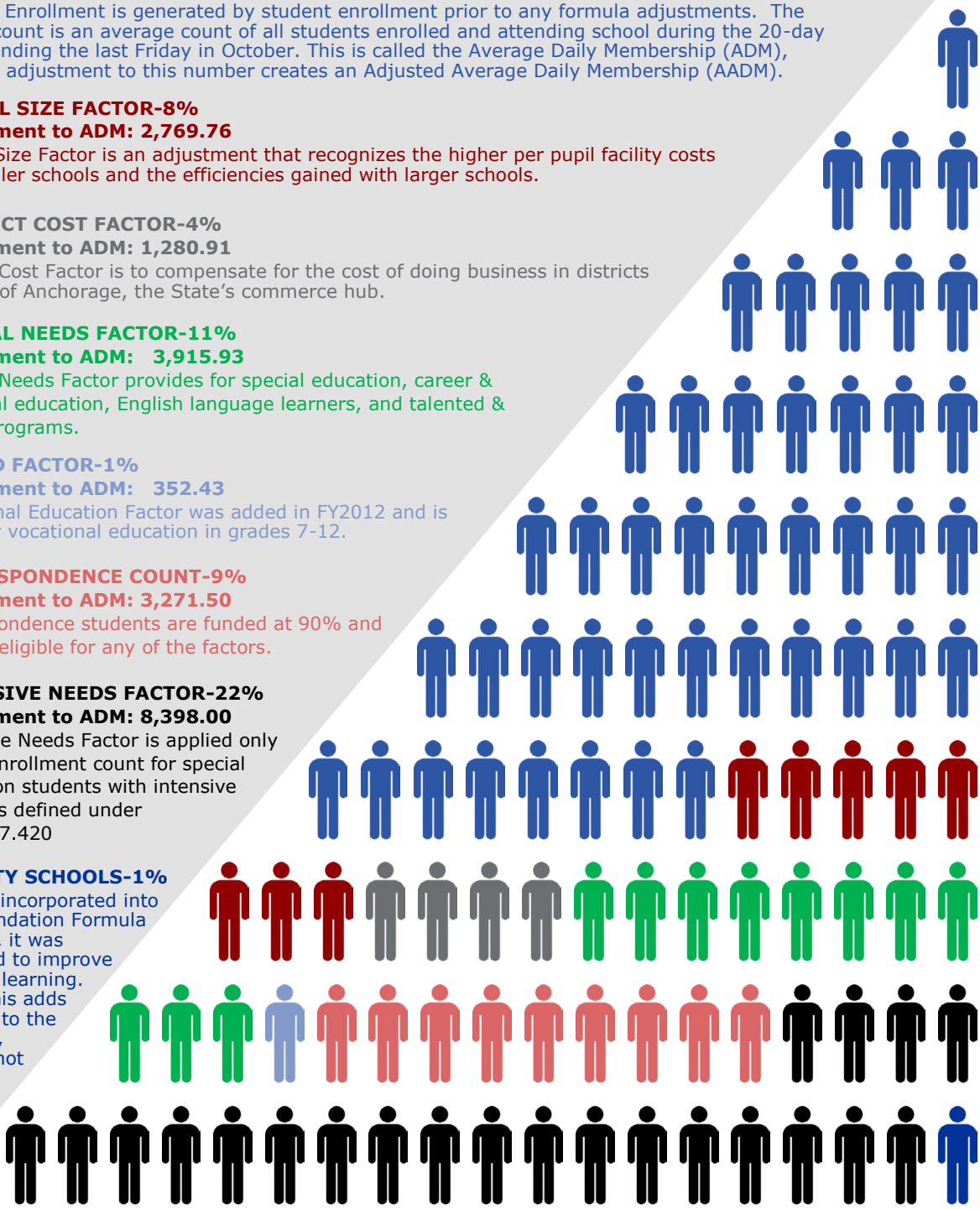
SPECIAL NEEDS FACTOR-11%
Adjustment to ADM: 3,915.93
Special Needs Factor provides for special education, career & technical education, English language learners, and talented & gifted programs.

VOC-ED FACTOR-1%
Adjustment to ADM: 352.43
Vocational Education Factor was added in FY2012 and is used for vocational education in grades 7-12.

CORRESPONDENCE COUNT-9%
Adjustment to ADM: 3,271.50
Correspondence students are funded at 90% and are not eligible for any of the factors.

INTENSIVE NEEDS FACTOR-22%
Adjustment to ADM: 8,398.00
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.

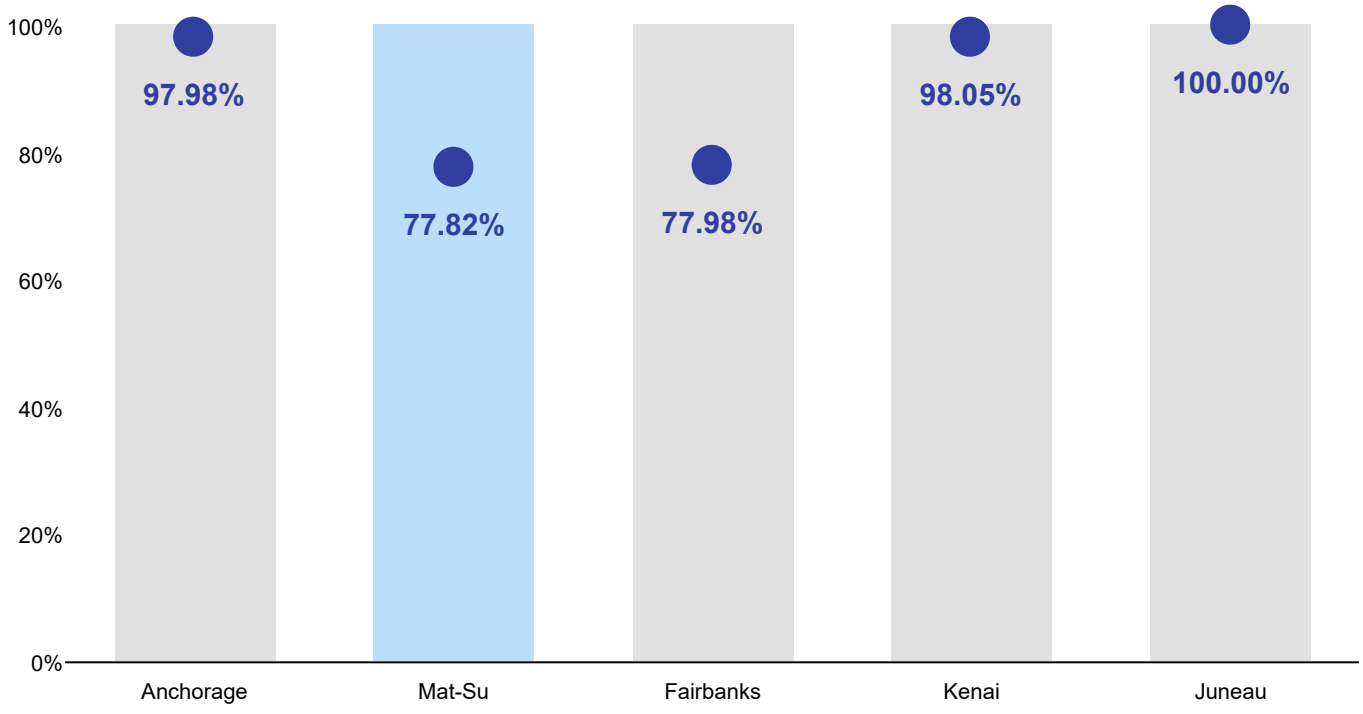
While the Borough has historically funded the District above the minimum required contribution, the total amount of funding the District could anticipate receiving has been inconsistent from year to year. However, on April 27, 2018, the Borough adopted MSB Ordinance 18-014, which provided local education 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 15, 2025 the School Board passed resolution 25-001 approving the request for location education funding at a 4% increase over the current appropriation. On January 17, 2025, in a correspondence to the Superintendent, the Borough Manager acknowledged the District's request of a 4% increase, and expressed his intention to include the increased funding into the Manager's Proposed Budget. Also included was support for the first five projects on the District's submitted major maintenance list of approximately $1.9 Million into the Borough's capital projects. The District's request was for a total of $78,033,127 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 2026 total local appropriation is equal to 74.4% of the maximum allowable, while the amount committed specifically to the General Fund is equal to 74.3% of the maximum allowable. 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 2024's audited financial statements.

FY 2024 Audited Local Contributions

as a Percent of Maximum Allowable under the State Foundation Formula



The table below shows a five-year comparison of the millage rates for the Borough for FY 2022 through FY 2026. This includes the amount specified for education and education-related debt service. While the total adopted millage rate for FY 2026 decreased by 1.457 mills (to 8.485) from FY 2022, 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.

	2022	2023	2024	2025	2026
Contribution to Education	6.339	5.917	5.525	5.355	5.247
Voter Approved Net Debt Service for School Bonds	1.941	0.658	0.596	0.518	0.603
Net Debt Service for all other Bonds	0.382	0.375	0.553	0.390	0.464
Borough Operations & Capital	1.280	1.951	1.722	2.485	2.171
Total Area Wide Mill Rate	**9.942**	**8.901**	**8.396**	**8.748**	**8.485**

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.

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. The District has navigated the challenges and impacts related to reduction in student enrollment and the pressure of inflation, 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 curtail expenditures in order to maintain an appropriate level of unassigned fund balance.

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

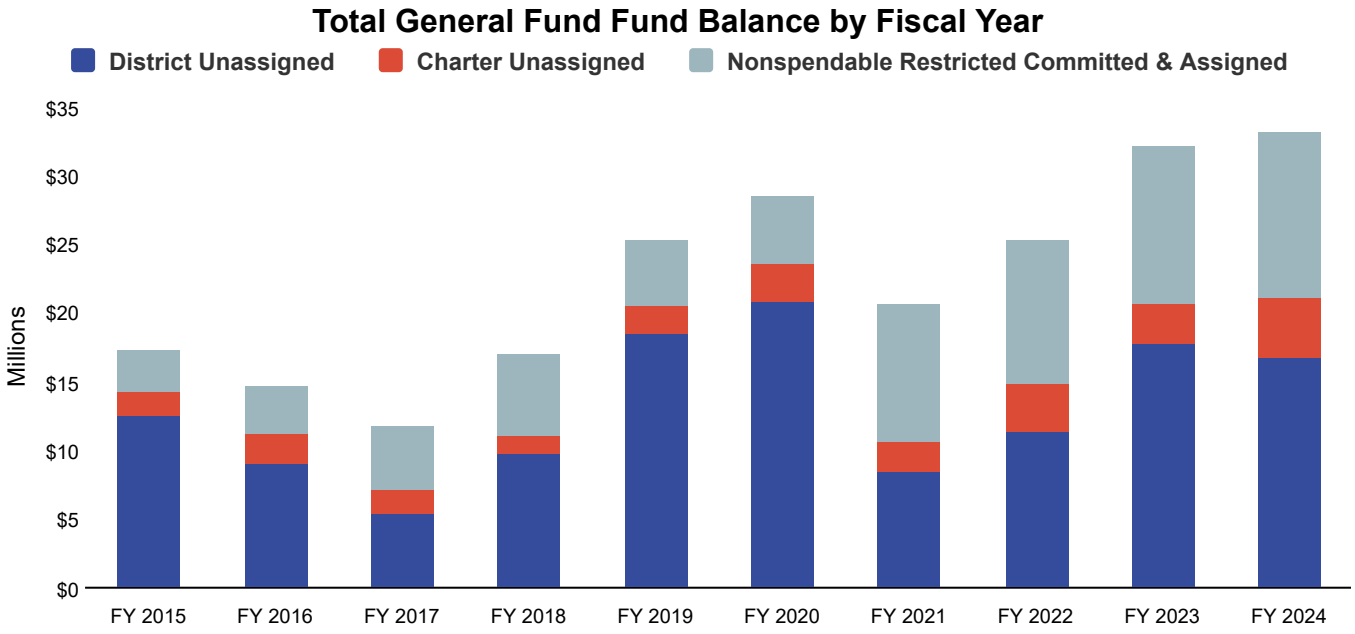
funds. Six million dollars was transferred from the General Fund to the Capital Projects Fund, and subsequently transferred to the Matanuska-Susitna Borough, to be used for the project to demolish and reconstruct a new school in the area where Houston Middle School was previously located. This $6 million, along with $5.9 million provided to the Borough for this project in FY 2020, was reappropriated back to the District in FY 2022.

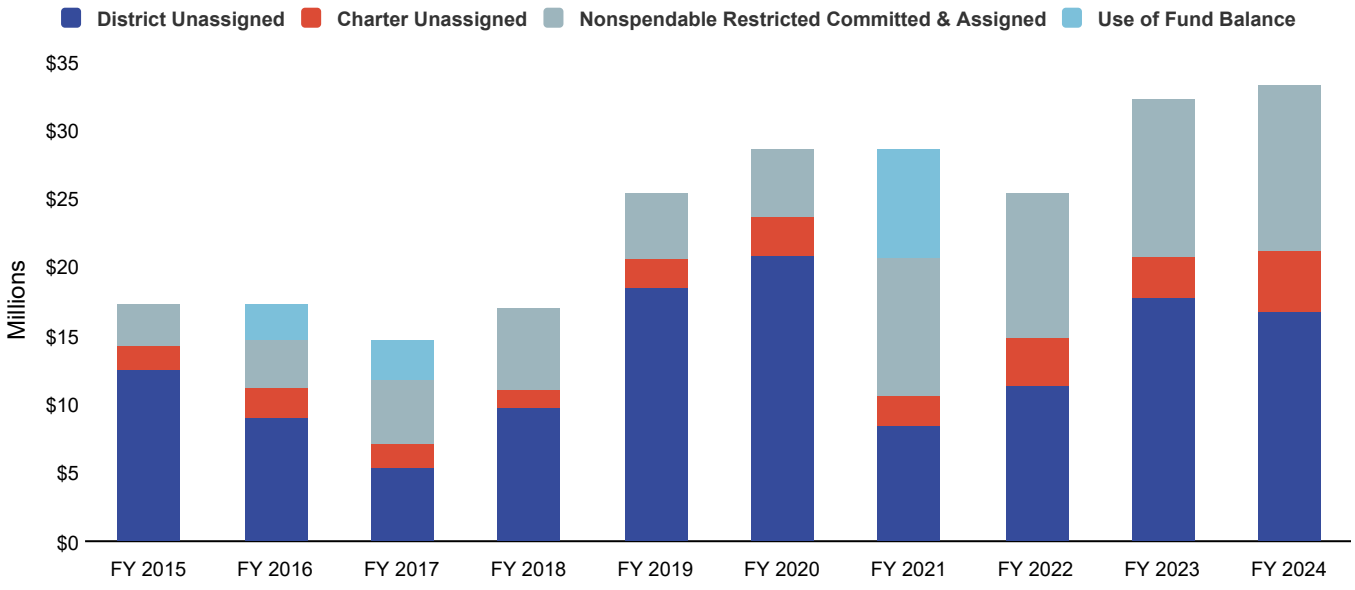
Subsequently the Borough Assembly and School Board collaborated to fund a permanent facility for the District's largest and fastest growing school, Mat-Su Central School. Through resolution 23-002, on October 5th, 2022, the District agreed to transfer $10.5 million of the $11.9 million back to the Borough 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.

In FY 2025, the District projected to utilize $10 million in General Fund unassigned fund balance. 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. Unfortunately, the number of students enrolled during the official count period in October was significantly under the projection and resulted in revenue below what was predicted. This coupled with other unplanned expenditures related to new school construction resulted in an increased use of unassigned fund balance beyond the $10 million planned.

The District is projected to utilize $3 million in General Fund unassigned fund balance in FY 2026. Continued deficit spending will not be sustainable after FY 2026 and additional revenue or further expenditure reductions will be required to balance future budgets as fund balance will need to be built up within policy limits. Figure 8 depicts the District's last ten years of General Fund fund balance.

	Nonspendable Restricted Committed & Assigned	Charter Unassigned	District Unassigned	Total Year-End Fund Balance	Lapse to Borough	Use of Fund Balance
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	-	-
FY 2024	12,058,665	4,376,961	16,807,181	33,242,807	-	-





HISTORIC EXPENDITURE TREND ANALYSIS BY MAJOR OBJECT

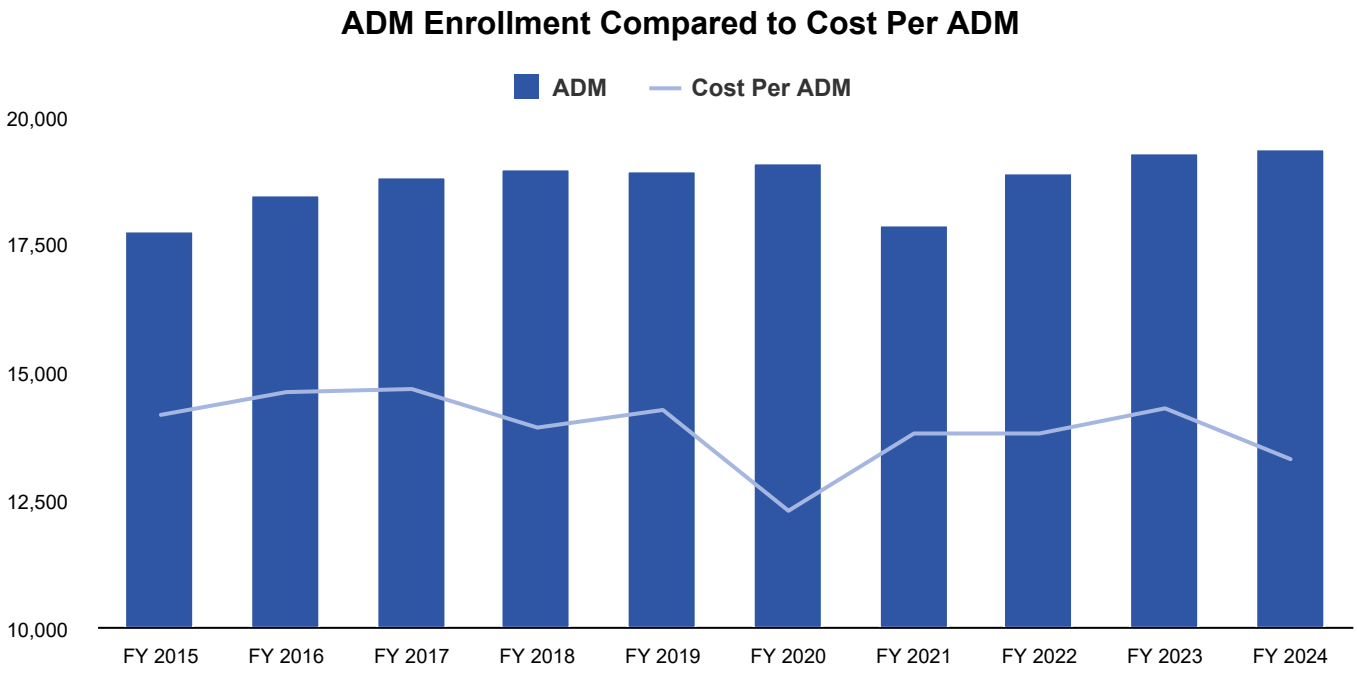
The preparation of the budget for the school year requires the use of estimates and forecasts. Careful analysis of expenditure trends and audited data were also used to aid in the budget process. The following section covers financial trends and highlights the significant cost drivers for the District's General Fund Budget. With the exception of the Change in ADM table, FY 2025 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 (2015-2024), the District grew by approximately 1,615 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.

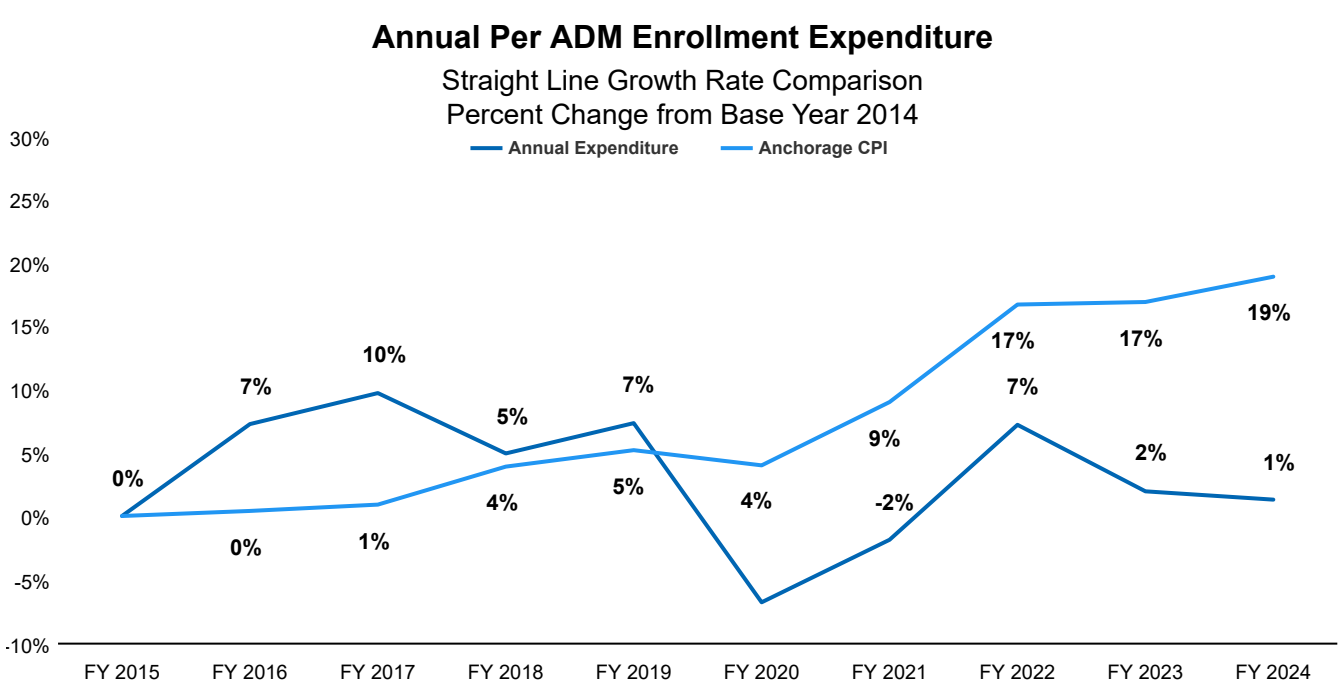
This allows the District to identify cost drivers with greater accuracy. Please note that spending freezes for all non-essential purchases were implemented toward the ends of each FY 2017, FY 2018, and FY 2019, which resulted in reduced expenditures for those years. FY 2020 saw the onset of the COVID-19 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 2015	17,757	-
FY 2016	18,465	708
FY 2017	18,809	1,052
FY 2018	18,968	1,211
FY 2019	18,932	1,175
FY 2020	19,080	1,323
FY 2021	17,885	128
FY 2022	18,886	1,129
FY 2023	19,286	1,529
FY 2024	19,372	1,615
FY 2025	19,067	1,310



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)	17,757	18,465	18,809	18,968	18,932
Straight Line Growth from Base	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total General Fund Expenditures	505,096,292	287,470,258	291,946,381	279,166,469	287,915,181
On-Behalf Payments	253,789,647	17,920,091	16,242,978	15,444,055	18,175,456
Net Total Expenditures	**251,306,645**	**269,550,167**	**275,703,403**	**263,722,414**	**269,739,725**
Total Change from Base Year (FY 2015)	-	18,243,522	24,396,758	12,415,769	18,433,080
Percent Total Change from Base Year	-%	3.61%	4.83%	2.46%	3.65%
Net Expenditures Per ADM	**14,152.19**	**14,598.22**	**14,658.03**	**13,903.21**	**14,247.97**
Net Percent Change from Base Year	**-%**	**7.26%**	**9.71%**	**4.94%**	**7.33%**

HISTORIC EXPENDITURE COMPARISON BY MAJOR OBJECT *

Annual Expenditures		FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
310	Certificated Salaries	90,726,667	94,248,108	96,964,222	94,041,894	95,792,736
320	Non-Certificated Salaries	32,094,407	34,287,629	36,593,389	33,808,679	34,343,454
360	Employee Benefits	52,500,607	55,763,451	60,659,406	59,051,676	58,291,211
410	Professional & Technical Services	2,538,623	2,746,120	3,038,424	3,771,543	4,955,943
420	Staff Travel	745,110	506,556	608,819	409,176	500,218
425	Student Travel	600,368	668,019	809,404	730,915	889,474
430	Utility Services	1,924,505	2,331,037	2,654,170	2,698,936	3,003,068
435	Energy	5,159,703	5,370,293	5,868,236	5,992,982	5,526,341
440	Other Purchased Services	7,582,491	9,692,552	9,280,942	6,711,428	5,806,301
445	Insurance & Bonds Premiums	1,811,022	2,309,223	1,893,839	1,993,037	1,773,430
450	Supplies, Materials and Media	11,974,974	13,011,505	10,093,810	10,460,900	9,572,637
510	Equipment & Capital Outlay	456,119	1,192,977	1,017,343	822,426	1,002,902
532	Interest on Long-Term Debt	-	-	-	-	-
533	Principal on Long-Term Debt	-	-	-	-	-
		$ 196,799,567	**$222,127,470**	**$229,482,004**	**$220,493,592**	**$221,457,715**

Per ADM Expenditures		FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
310	Certificated Salaries	5,109	5,104	5,155	4,958	5,060
320	Non-Certificated Salaries	1,807	1,857	1,946	1,782	1,814
360	Employee Benefits	2,957	3,020	3,225	3,113	3,079
410	Professional & Technical Services	143	149	162	199	262
420	Staff Travel	42	27	32	22	26
425	Student Travel	34	36	43	39	47
430	Utility Services	108	126	141	142	159
435	Energy	291	291	312	316	292
440	Other Purchased Services	427	525	493	354	307
445	Insurance & Bonds Premiums	102	125	101	105	94
450	Supplies, Materials and Media	674	705	537	551	506
510	Equipment & Capital Outlay	26	65	54	43	53
532	Interest on Long-Term Debt	-	-	-	-	-
533	Principal on Long-Term Debt	-	-	-	-	-
		$ 11,720	**$ 12,030**	**$ 12,201**	**$ 11,624**	**$ 11,698**

Per ADM Expenditures		FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
310	Certificated Salaries	-%	(0.10%)	0.90%	(2.96%)	(0.97%)
320	Non-Certificated Salaries	-%	2.74%	7.64%	(1.38%)	0.37%
360	Employee Benefits	-%	2.15%	9.08%	5.30%	4.14%
410	Professional & Technical Services	-%	4.03%	13.00%	39.08%	83.11%
420	Staff Travel	-%	(34.62%)	(22.86%)	(48.59%)	(37.03%)
425	Student Travel	-%	7.01%	27.28%	13.97%	38.96%
430	Utility Services	-%	16.49%	30.20%	31.29%	46.36%
435	Energy	-%	0.10%	7.37%	8.73%	0.46%
440	Other Purchased Services	-%	22.93%	15.56%	(17.14%)	(28.17%)
445	Insurance & Bonds Premiums	-%	22.63%	(1.27%)	3.02%	(8.15%)
450	Supplies, Materials and Media	-%	4.49%	(20.42%)	(18.22%)	(25.02%)
510	Equipment & Capital Outlay	-%	151.53%	110.57%	68.80%	106.24%
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)	19,080	17,885	18,866	19,286	19,372
Straight Line Growth from Base	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Total General Fund Expenditures	254,407,848	267,455,290	269,405,727	269,405,727	269,728,786
On-Behalf Payments	20,227,432	20,863,857	-	13,202,057	15,174,896
Net Total Expenditures	**234,180,416**	**246,591,433**	**269,405,727**	**256,203,670**	**254,553,890**
Total Change from Base Year (FY 2013)	(17,126,229)	(4,715,212)	18,099,082	4,897,025	3,247,245
Percent Total Change from Base Year	(3.39%)	(0.93%)	3.58%	0.97%	0.64%
Net Expenditures Per ADM	**12,273.45**	**13,787.51**	**14,279.82**	**13,284.44**	**13,140.48**
Net Percent Change from Base Year	**(6.81%)**	**(1.88%)**	**7.20%**	**1.95%**	**1.29%**

HISTORIC EXPENDITURE COMPARISON BY MAJOR OBJECT *

Annual Expenditures		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
310	Certificated Salaries	95,705,956	101,862,166	99,661,795	99,661,795	103,552,053
320	Non-Certificated Salaries	35,231,590	35,666,416	37,620,303	37,620,303	40,315,334
360	Employee Benefits	59,341,328	62,655,006	73,960,139	60,758,082	61,985,621
410	Professional & Technical Services	5,053,726	5,925,058	7,517,552	7,517,552	9,826,821
420	Staff Travel	326,339	225,235	488,000	488,000	581,662
425	Student Travel	817,887	294,598	1,142,854	1,142,854	1,115,945
430	Utility Services	3,091,347	2,093,518	2,284,171	2,284,171	2,424,180
435	Energy	5,224,492	5,150,148	5,731,102	5,731,102	6,160,814
440	Other Purchased Services	5,947,502	5,363,955	3,455,778	3,455,778	3,675,483
445	Insurance & Bonds Premiums	2,291,281	2,671,379	3,466,623	3,466,623	4,050,279
450	Supplies, Materials and Media	9,260,280	12,219,635	12,120,359	12,120,359	9,938,956
510	Equipment & Capital Outlay	1,154,229	762,307	893,027	893,027	239,819
532	Interest on Long-Term Debt	-	-	291,426	291,426	362,011
533	Principal on Long-Term Debt	-	-	2,735,920	2,735,920	3,247,812
		$223,445,957	**$234,889,421**	**$248,341,703**	**$235,139,646**	**$243,866,967**

Per ADM Expenditures		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
310	Certificated Salaries	5,016	5,695	5,283	5,168	5,346
320	Non-Certificated Salaries	1,846	1,994	1,994	1,951	2,081
360	Employee Benefits	3,110	3,503	3,920	3,150	3,200
410	Professional & Technical Services	265	331	398	390	507
420	Staff Travel	17	13	26	25	30
425	Student Travel	43	16	61	59	58
430	Utility Services	162	117	121	118	125
435	Energy	274	288	304	297	318
440	Other Purchased Services	312	300	183	179	190
445	Insurance & Bonds Premiums	120	149	184	180	209
450	Supplies, Materials and Media	485	683	642	628	513
510	Equipment & Capital Outlay	60	43	47	46	12
532	Interest on Long-Term Debt	-	-	15	15	19
533	Principal on Long-Term Debt	-	-	145	142	168
		$ 11,711	**$ 13,133**	**$ 13,163**	**$ 12,192**	**$ 12,589**

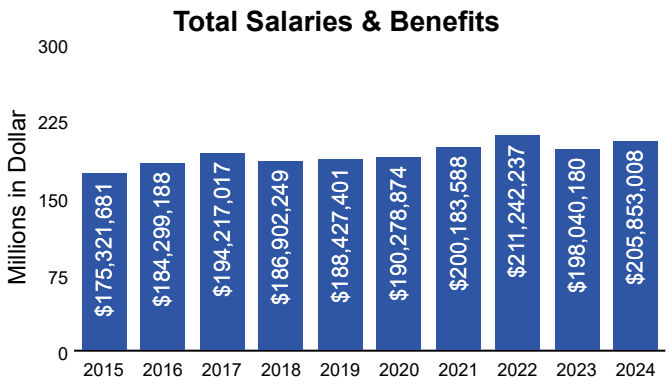
Per ADM Expenditures		FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
310	Certificated Salaries	(1.83%)	11.47%	3.39%	1.14%	4.63%
320	Non-Certificated Salaries	2.16%	10.34%	10.33%	7.93%	15.15%
360	Employee Benefits	5.19%	18.49%	32.60%	6.56%	8.23%
410	Professional & Technical Services	85.27%	131.73%	178.72%	172.66%	254.84%
420	Staff Travel	(59.24%)	(69.99%)	(38.36%)	(39.70%)	(28.44%)
425	Student Travel	26.79%	(51.28%)	79.17%	75.27%	70.39%
430	Utility Services	49.49%	8.01%	11.71%	9.28%	15.47%
435	Energy	(5.76%)	(0.90%)	4.55%	2.27%	9.45%
440	Other Purchased Services	(27.00%)	(29.76%)	(57.10%)	(58.04%)	(55.57%)
445	Insurance & Bonds Premiums	17.75%	46.45%	80.17%	76.25%	105.01%
450	Supplies, Materials and Media	(28.03%)	1.31%	(4.73%)	(6.81%)	(23.92%)
510	Equipment & Capital Outlay	135.51%	65.94%	84.28%	80.27%	(51.80%)
532	Interest on Long-Term Debt	-%	-%	-%	-%	-%
533	Principal on Long-Term Debt	-%	-%	-%	-%	-%

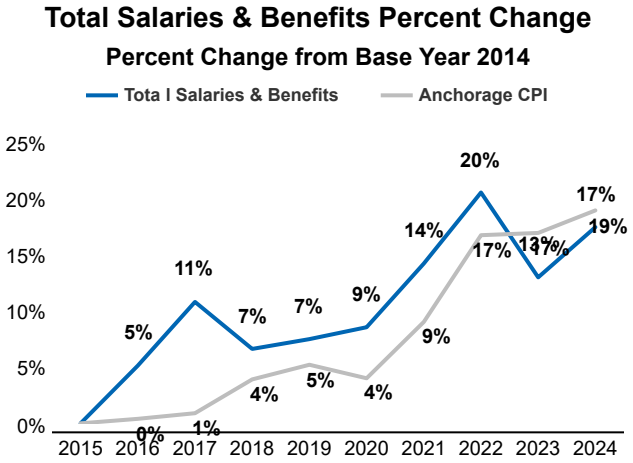
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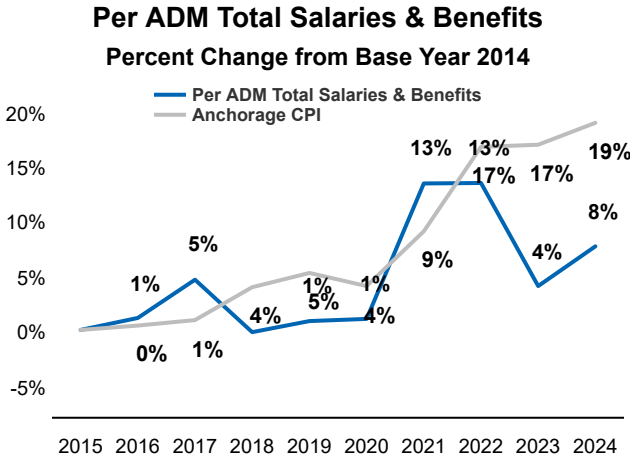
Salaries & Benefits

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 17%. 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





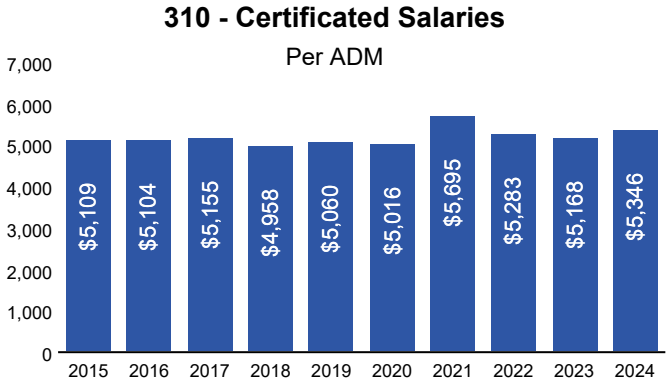


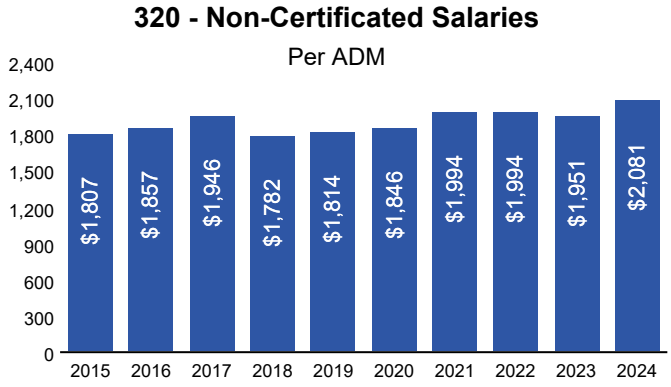
After salaries, the second largest contributor to the increase in expenditures is employee benefits. These expenditures have increased by a total of 18%, or by 8% on a per ADM basis over the last ten years. District health insurance premiums have increased by 37% since FY 2015. In FY 2024 the District migrated all eligible employees to a new health insurance provider and incentivized migration to a high deductible health plan through contributions to employee health saving accounts.

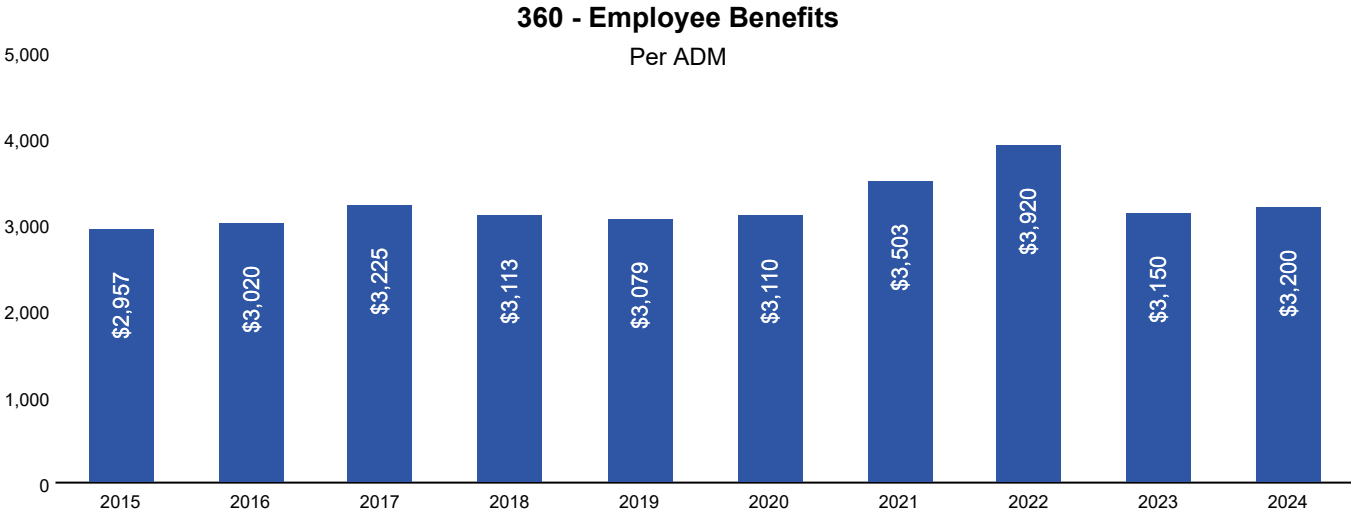
During FY 2024 agreements were reached with MSPA and MLMA for FY 2025 through FY 2027 that includes a 3% salary increase. Prior to that, the District finalized negotiations with the Classified Employees Association (CEA) and the Mat-Su Education Association (MSEA). Both of these agreements covered FY 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 encourage increased consumerism in accessing

health care. 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 8% within this 10-year time frame and increased by more than $243 per ADM from FY 2015 to FY 2024.



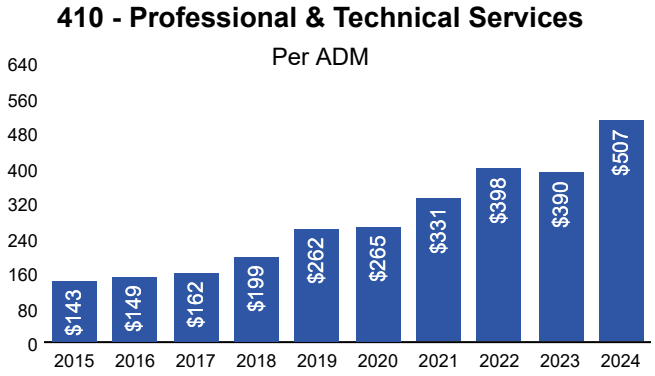




Professional and Technical Services

Professional and technical services include:

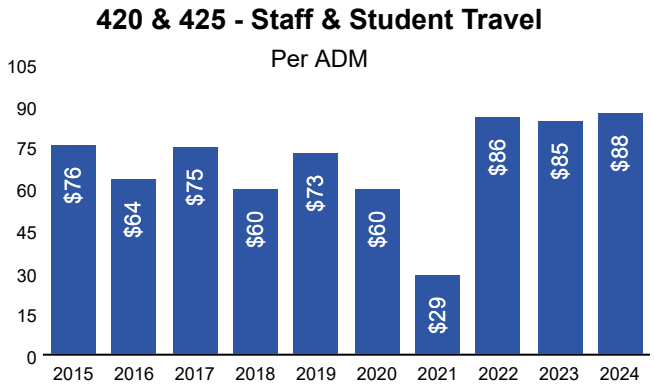
- Audits
- Legal Fees
- Presenters and Consultants
- Contracts related to Educational Programs
- Contracts for Related Service Providers
  - Teletherapy
  - Occupational Therapist
  - Physical Therapist
  - Sign Language Interpreter
  - Speech Language Pathologist
  - Other Service-Related Contracts



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. While implementing various recruitment strategies, more difficult to fill professions continue to be a cost driver within this category. As participation in homeschool programs increases, another cost driver in this category are homeschool instructional partners.

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.



In FY 2022 the District was able to return to full bussing and travel status after the pandemic, 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:

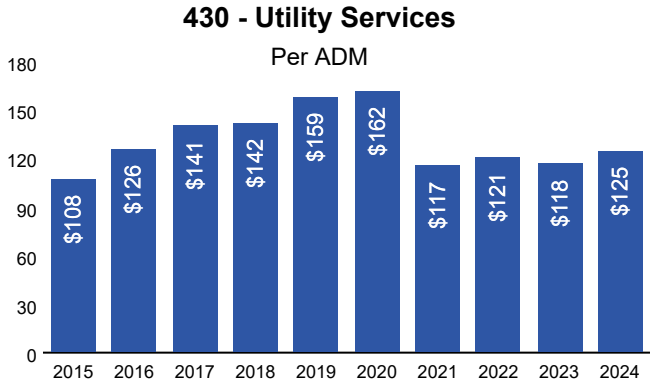
- Contractual Mileage Reimbursements
- District-Wide Itinerant Job Consolidation
- Staff and Student Travel
  - Co-Curricular Travel
  - State Competitions
  - National Competitions
  - Large Student Trips

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 28%, or $12 from the FY 2015 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 digital curriculum. A portion of these costs has been offset by additional revenue from E-Rate.

The District implemented a recycling program in FY 2019 to help manage waste. The District has also experienced a reduction in water usage due to the closure of the Wasilla and Palmer pools for planned upgrades. After reopening the Wasilla pool in FY 2019 the Borough acquired management and operating costs. The Palmer pool was under construction and renovations which were completed in October 2020 with the Borough again overseeing management and operating

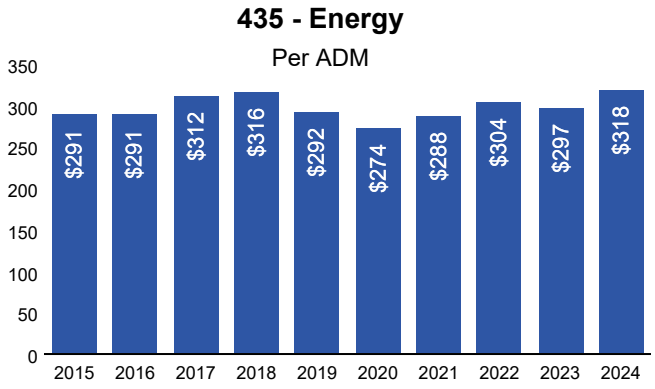
costs. This is another area that showed a significant impact from the school closures and reduced facility usage due to COVID-19, as shown in the drop in per ADM costs in FY 2021.

Energy

Energy is used to report expenditures for heat and to supply power to the District facilities. The District has implemented multiple cost containment measures for this factor that has helped maintain or minimize the impact of fluctuations in usage and costs. This cost factor has seen minimal increases over the past decade, which equates to approximately $1.00 million dollars ($27 per ADM).

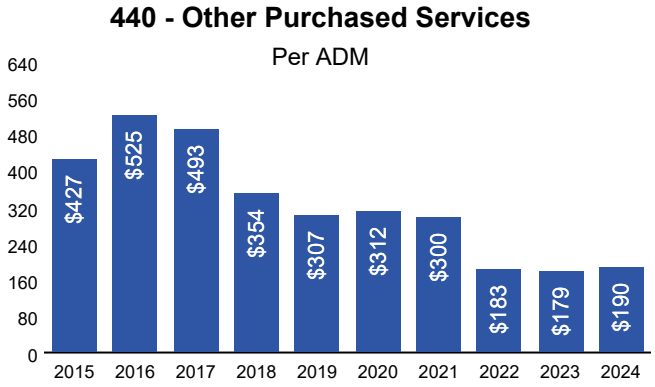
The total for this object has decreased by 9%. Cost containment measures include centralized and automated controls for both heat and lights at each facility as well as moving to LED lighting sources when possible. The main factors affecting these objects are:

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



Other Purchased Services

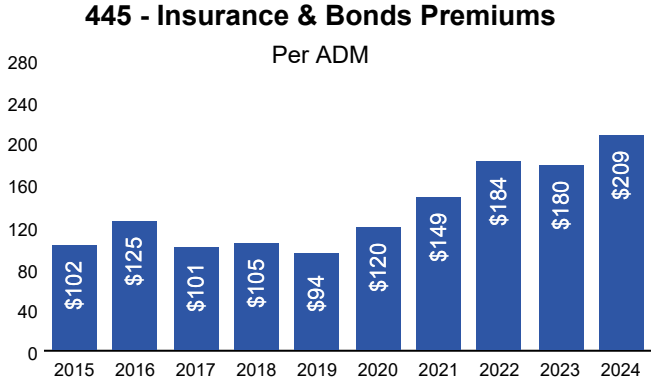
Other purchased services can significantly fluctuate year over year. In FY 2018, the District made a concerted effort to reduce advertising and printing costs, as well as other contracts that are not directly student related. Funding for security officers has gradually transitioned away from the General 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 as recently as FY 2025, 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:

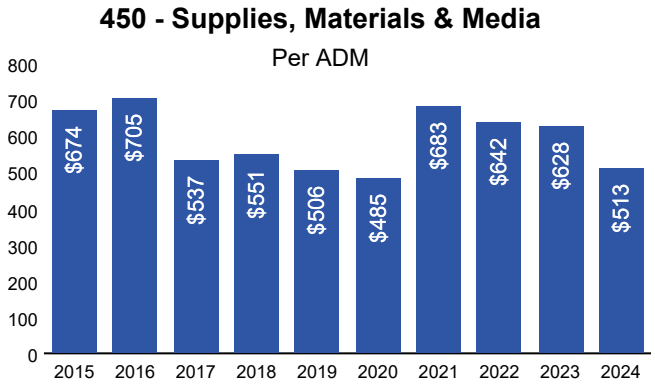
- National Trends
- Property Replacement Values
- Exposure to Risk
- Claims Expenses

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.

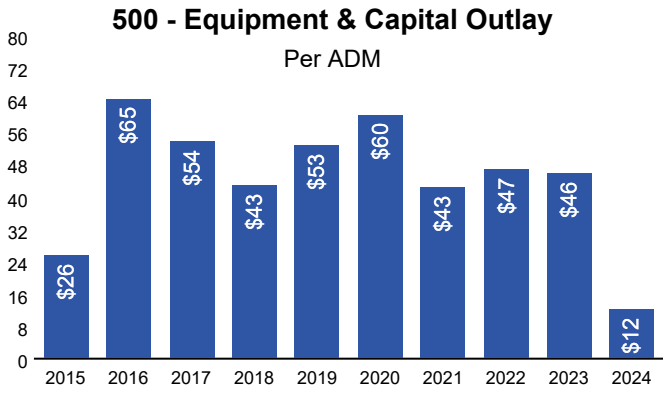
FY 2017, FY 2018, and FY 2019 also included year-end spending freezes which greatly impacted the amount spent in this area. The lack of a spending freeze, and a large curriculum purchase in FY 2021 both contributed to the large jump seen in that year. Supplies and materials include:

- 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.

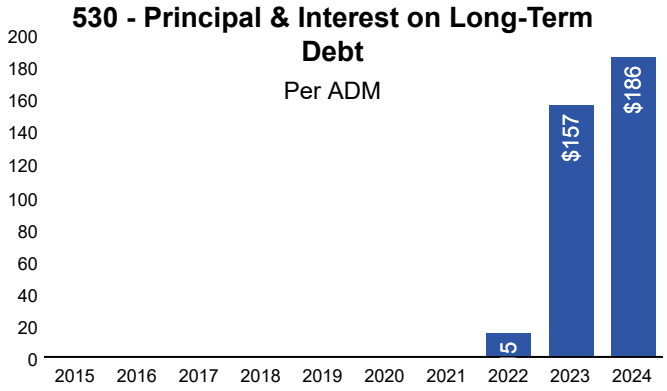


The increases in FY 2019 and FY 2020 are mainly attributed to the needs of the District resulting from damages incurred during the earthquake in FY 2019. In FY 2022 the District made purchases that included a server refresh, and equipment and hardware that supported internet services throughout the District 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.

Due to dwindling fund balance and revenue, more conservative decisions have been made about CIP transfers which has contributed to the decrease in FY 2024 expenditures. Additionally, building-related capital outlays have increasingly been reflected as contributions to the Borough rather than being capitalized, which doesn't necessarily result in decreased expenditures, but is contributing to the expenditures categorized as capital outlays.

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 PROJECTIONS

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

Projections have a relatively short life span as more accurate and up to date data becomes available after a projection 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 Projections for each fund unless otherwise noted in the fund summaries:

Revenue Assumptions

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

Scenario A - Pessimistic

- Enrollment increases annually by 0.10%.
- Intensive Count maintained at 646.
- Borough funding and the tax base have an annual increase of 1.5% from FY 2027-2030.
  - $150,000 is allocated to the Renewal and Replacement fund.
- State Base Student Allocation (BSA) maintained at $6,460 per the Governor's Veto, with no increase or decrease.
- PFD Lottery set at $1.80 per AADM.
- No State one-time funds.
- All other revenues are maintained with no change.

Scenario B - Moderate

- Enrollment increases annually by 0.10%.
- Intensive Count maintained at 646.
- Borough funding and the tax base have an annual increase of 3.5% from FY 2027-2030.
  - $150,000 is allocated to the Renewal and Replacement fund.
- State Base Student Allocation (BSA) maintained at $6,660 with no increase or decrease.
- PFD Lottery set at $1.80 per AADM.
- No State one-time funds.
- All other revenues are maintained with no change.

Scenario C – Optimistic

- Enrollment increases annually by 0.10%.
- Intensive Count maintained at 646.
- Borough funding and the tax base have an annual increase of 5% from FY 2027-2030.
  - $150,000 is allocated to the Renewal and Replacement fund.
- Base Student Allocation (BSA) set at $6,660 with an annual increase of 4% (5-year average increase of the Alaska CPI) FY 2027-FY 2029.
- PFD Lottery set at $1.80 per AADM.
- 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

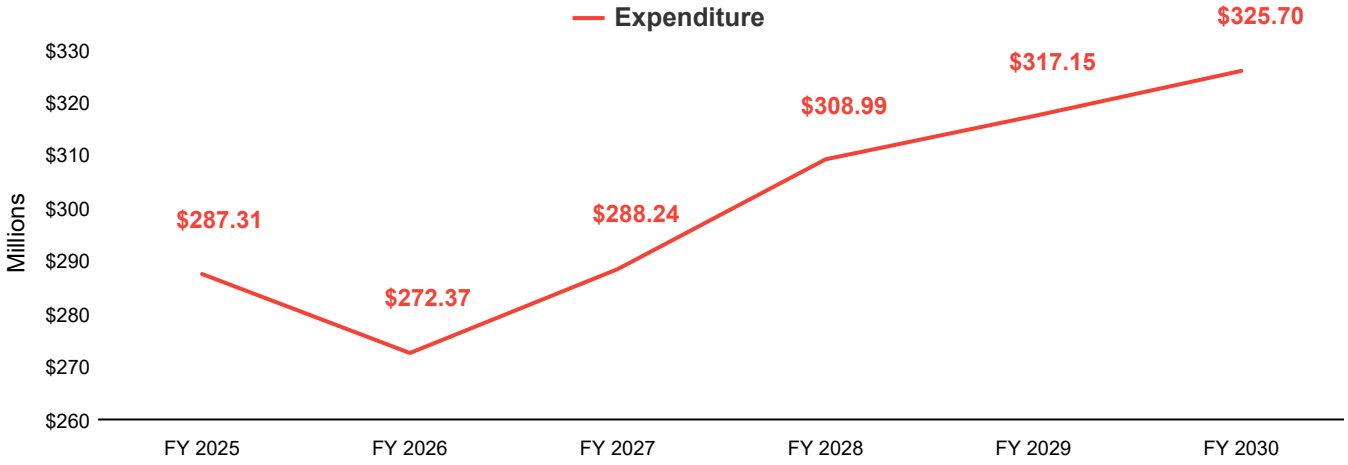
- District portion of health insurance increases at an annual rate of 8% split between the District and employees in accordance to negotiated agreements.
- All other deduction factors are maintained with any increase due to an increase in salary factors.
- Includes a reserve of 1% of total compensation 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 for utilities are applied to the annual average usage from FY 2019, and 2022-2024, and are increased at:
  - 1% for Water and Sewer.
  - 4% for Refuse.
  - 7% for Communications and Energy
- Property and liability insurance increases at an annual rate of 15.0%.
- Transfers to other funds include a transfer to subsidize the Student Transportation Fund, a transfer to the Borough for the new Mat–Su Central building, and a transfer to the Debt Service Fund for Fronteras Spanish Immersion Charter School lease payment.
- All other non-personnel accounts are maintained with no change.

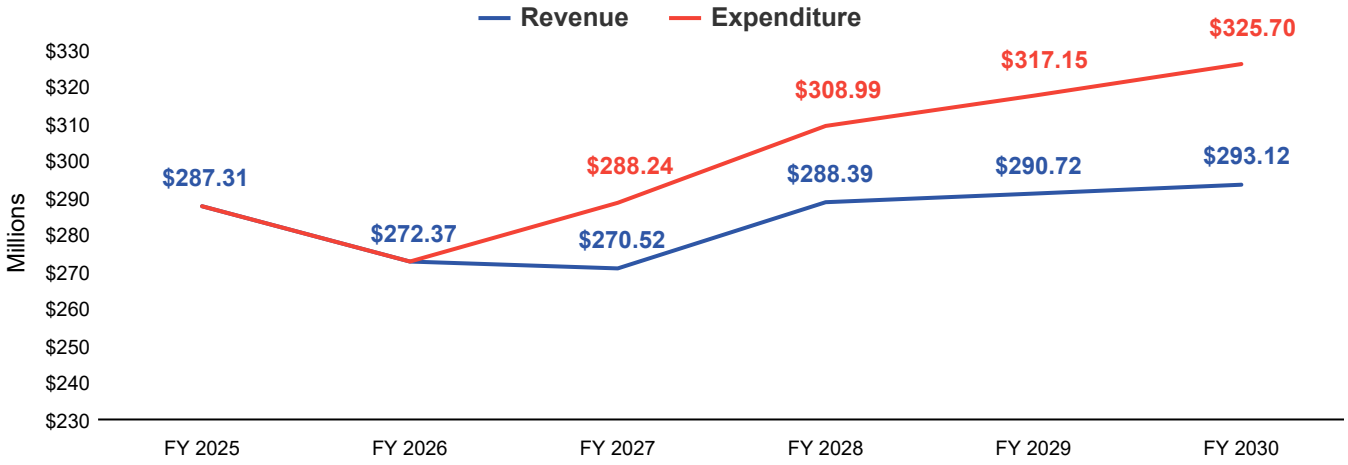
The tables on the following pages represent the scenarios as outlined for the General Fund through FY 2030. They include the FY 2025 Revised Budget with five years of projections. Long-term forecasts for the other funds within this document are included in the fund summaries.

General Fund Long-Term Projection: Expenditure Summary



		FY 2025 Revised Budget	FY 2026 Adopted Budget	FY 2027 Projection	FY 2028 Projection	FY 2029 Projection	FY 2030 Projection
Personnel							
310	Certificated Salaries	$ 113,658,081	$ 109,669,300	$ 121,941,702	$ 127,581,008	$ 129,622,304	$ 131,696,261
320	Non-certificated Salaries	43,337,849	43,926,999	43,564,238	45,087,607	46,503,708	47,964,352
360	Employee Benefits	69,618,841	66,871,338	71,255,964	81,742,291	84,341,846	87,032,686
	Total Personnel	**$226,614,771**	**$220,467,637**	**$236,761,904**	**$254,410,906**	**$260,467,858**	**$266,693,299**
Non-Personnel							
410	Professional & Technical Services	12,214,006	9,839,637	9,839,637	9,839,637	9,839,637	9,839,637
420	Staff Travel	521,910	516,029	516,029	516,029	516,029	516,029
425	Student Travel	1,050,283	796,049	796,049	796,049	796,049	796,049
430	Utilities	2,647,982	2,491,218	2,491,218	2,710,253	2,830,414	2,958,200
435	Energy	6,753,227	6,701,586	6,701,586	7,672,646	8,209,731	8,784,412
440	Purchased Services	4,645,588	3,937,956	3,937,956	3,937,956	3,937,956	3,937,956
445	Insurance & Bond Premiums	4,033,614	4,311,176	4,311,176	5,701,531	6,556,760	7,540,274
450	Supplies, Materials & Media	18,974,777	14,383,771	14,383,771	14,383,771	14,383,771	14,383,771
480	Stipends & Tuition (student)	104,026	105,000	105,000	105,000	105,000	105,000
487	Student Transportation In Lieu	-	-	-	-	-	-
490	Expenses Not Classified	1,752,047	1,438,369	1,438,369	1,438,369	1,438,369	1,438,369
495	Indirect Cost	(866,465)	(940,994)	(940,994)	(1,262,370)	(1,283,618)	(1,287,309)
500	Capital Outlay	-	-	-	-	-	-
510	Equipment Over $5,000	992,242	1,533,516	1,533,516	1,533,516	1,533,516	1,533,516
520	Land Expense	-	-	-	-	-	-
532	Interest On Long Term Debt	160,544	93,872	93,872	93,872	93,872	93,872
533	Principal On Long Term Debt	1,727,468	1,539,388	1,539,388	1,539,388	1,539,388	1,539,388
540	Capitalized Software	-	-	-	-	-	-
	Total Non-Personnel	**$ 54,711,249**	**$ 46,746,573**	**$ 46,746,573**	**$ 49,005,647**	**$ 50,496,874**	**$ 52,179,164**
Total Expenses		**$281,326,020**	**$267,214,210**	**$283,508,477**	**$303,416,553**	**$310,964,732**	**$318,872,463**
550	Transfer To Other Funds	5,533,115	4,566,640	4,137,470	4,977,870	5,591,801	6,237,695
560	Transfer To Other Governmental Units	450,000	592,310	592,310	592,310	592,310	592,310
Grand Total		**$287,309,135**	**$272,373,160**	**$288,238,257**	**$308,986,733**	**$317,148,843**	**$325,702,468**

General Fund Long-Term Projection: Scenario A - Pessimistic

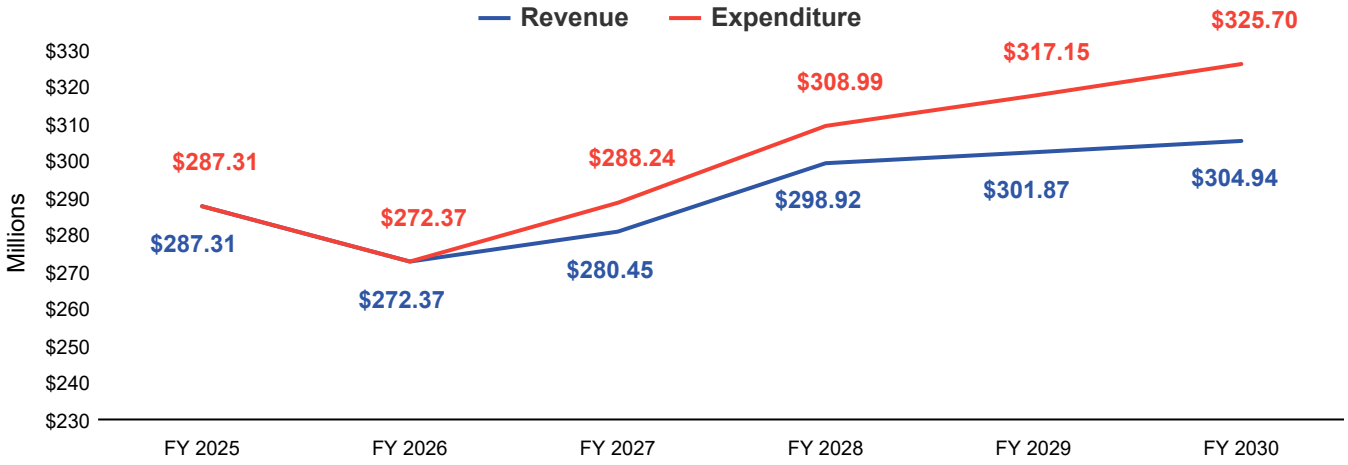


	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Revenue	287,309,135	272,373,160	270,520,295	288,394,356	290,716,182	293,118,802
Expenditure	287,309,135	272,373,160	288,238,257	308,986,733	317,148,843	325,702,468
Excess (Deficit)	**-**	**-**	**(17,717,962)**	**(20,592,377)**	**(26,432,661)**	**(32,583,666)**

Revenue Assumptions:

- Enrollment increases annually by 0.10%.
- Intensive Count maintained at 646.
- Borough funding and the tax base have an annual increase of 1.5% from FY 2027-2030.
  - $150,000 is allocated to the Renewal and Replacement fund.
- State Base Student Allocation (BSA) maintained at $6,460 per the Governor's Veto, with no increase or decrease.
- PFD Lottery set at $1.80 per AADM.
- No State one-time funds.
- All other revenue maintained with no increase or decrease.

General Fund Long-Term Projection: Scenario B - Moderate

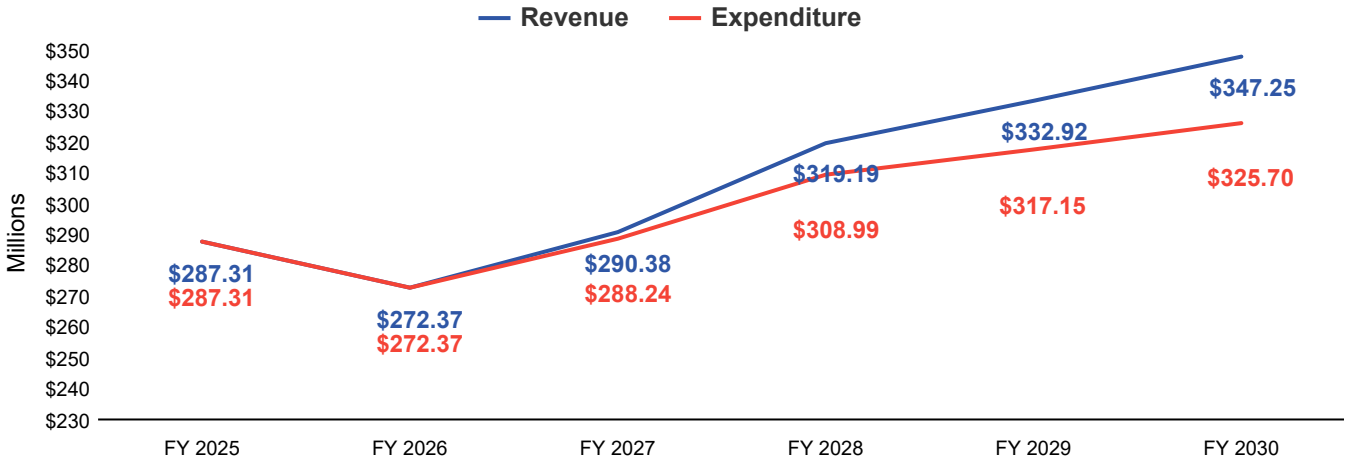


	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Revenue	287,309,135	272,373,160	280,446,193	298,921,556	301,874,176	304,938,243
Expenditure	287,309,135	272,373,160	288,238,257	308,986,733	317,148,843	325,702,468
Excess (Deficit)	**-**	**-**	**(7,792,064)**	**(10,065,177)**	**(15,274,667)**	**(20,764,225)**

Revenue Assumptions:

- Enrollment increases annually by 0.10%.
- Intensive Count maintained at 646.
- Borough funding and the tax base have an annual increase of 3.5% from FY 2027-2030.
  - $150,000 is allocated to the Renewal and Replacement fund.
- State Base Student Allocation (BSA) maintained at $6,660 with no increase or decrease.
- PFD Lottery set at $1.80 per AADM.
- No State one-time funds.
- All other revenue maintained with no increase or decrease.

General Fund Long-Term Forecast: Scenario C - Optimistic



	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Revenue	287,309,135	272,373,160	290,378,412	319,190,058	332,921,828	347,246,908
Expenditure	287,309,135	272,373,160	288,238,257	308,986,733	317,148,843	325,702,468
Excess (Deficit)	**-**	**-**	**2,140,155**	**10,203,325**	**15,772,985**	**21,544,440**

Revenue Assumptions:

- Enrollment increases annually by 0.10%.
- Intensive Count maintained at 646.
- Borough funding and the tax base have an annual increase of 5% from FY 2027-2030.
  - $150,000 is allocated to the Renewal and Replacement fund.
- Base Student Allocation (BSA) set at $6,660 with an annual increase of 4% (5-year average increase of the Alaska CPI) FY 2027-FY 2029.
- PFD Lottery set at $1.80 per AADM.
- No State one-time funds.
- 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 consisting 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, 2024, employer contributions were 0% for PERS and 0% 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, 2024, the employer contribution rates were 0.30% 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, 2024, employer contributions were 1.01% for PERS and 0.82% 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 3.00% 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, 2023, for PERS and TRS for the DB Pension Plans were 7.56% and 7.52%, the ARHCT Plans were 7.64% and 7.64%, the ODD Plans were 7.71% and 7.62%, and the RMP were 7.71% and 7.62%, 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 2.82%):

Asset Class	Long-Term Expected Real Rate of Return
Broad Domestic Equity	6.17%
Global Equity (non-U.S.	6.55%
Aggregate Bonds	1.63%
Real Assets	4.87%
Private Equity	11.57%
Cash Equivalents	0.49%

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 2040. 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, 2024, were determined in the June 30, 2022, actuarial valuation. These rates are outlined in the tables below.

PERS	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
Pension	22.00%	25.10%	3.10%
OPEB	-%	-%	-%
Total PERS Contribution Rates	**22.00%**	**25.10%**	**3.10%**

TRS	Employer Effective Rate	ARM Board Adopted Rate	State Contribution Rate
Pension	12.56%	25.52%	12.96%
OPEB	-%	-%	-%
Total TRS Contribution Rates	**12.56%**	**25.52%**	**12.96%**

In 2024, the District was credited with the following contributions to the pension plans:

PERS	District FY 2023 Measurement Period	District FY 2024 Measurement Period
Employer Contributions	4,731,788	5,435,312
Non-employer Contributions (On-Behalf)	983,112	1,127,163
Total PERS Contributions	**$5,714,900**	**$6,562,475**

TRS	District FY 2023 Measurement Period	District FY 2024 Measurement Period
Employer Contributions	1,327,500	7,134,257
Non-employer Contributions (On-Behalf)	12,218,945	14,047,733
Total TRS Contributions	**$13,546,445**	**$21,181,990**

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

As of June 30, 2024, 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 $77,499,570 for the Public Employee Retirement System (PERS) and $236,847,655 for the Teachers Retirement System (TRS).

Net Pension Liability (NPL)	PERS	TRS
District's Proportionate Share	58,122,754	91,784,744
State's Proportionate Share	19,376,816	145,062,911
Total NPL for District Associated Costs	**$77,499,570**	**$236,847,655**

The total pension liability for the June 30, 2023, measurement date was determined by an actuarial valuation as of June 30, 2022, rolled forward to June 30, 2023, 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 projected future contributions to the plan for the fiscal years 2023 to 2041. As of the June 30, 2023, measurement date, the District's proportion for PERS was 1.1476%, which was a decrease of 0.15% from its proportion measured as of June 30, 2022. At the June 30, 2023, measurement date, the District's proportion for TRS was 5.9324%, which was a decrease of 1.073% from its proportion measured as of June 30, 2022.

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, 2024, the Borough's FY 2024 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, district administrators and school principals are invited to submit capital project requests to administration as part of the annual planning process.Following a thorough review and scoring of these submissions, the highest-ranking projects are submitted to the State Legislative Finance Division through the CAPSIS system portal, typically by the end of January. 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 2023, FY 2024, or FY 2025, and none are anticipated for FY 2026.

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 Deferred Maintenance projects can be found at *https://www.matsuk12.us/dm*. 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 2026, the District is appropriating $150,000 of the local contribution for these purposes, which fulfills that requirement.

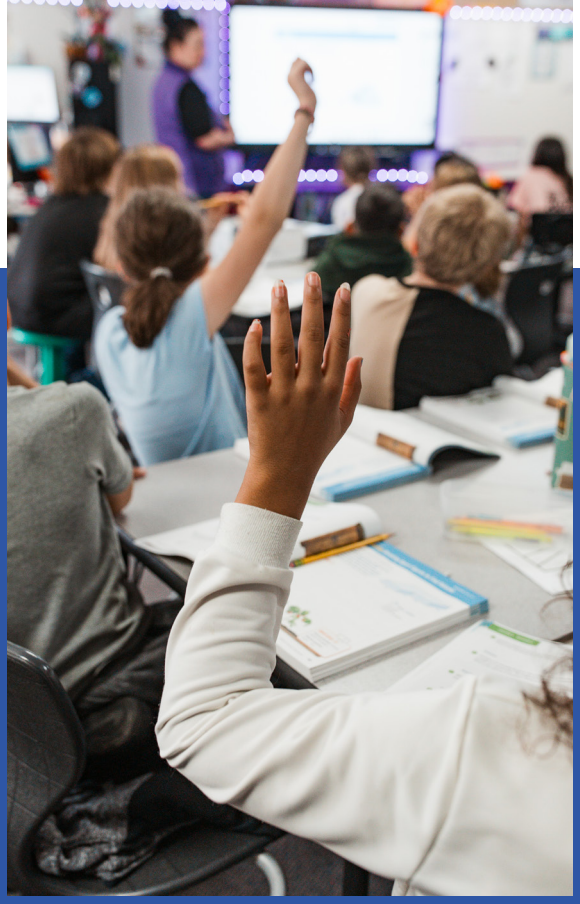
While the Renewal and Replacement fund is the only project-based fund that impacts the FY 2026 Adopted Budget, all other capital project funds are based on available carryover each year. The CIP Fund is supported by transfers from the General Fund for specific projects as approved by the School Board and only as funds are available. The following list shows all projects within the Renewal and Replacement fund that are included for FY 2026.

	FY 2024 Actuals	FY 2025 Spring Revision	FY 2026 Adopted Budget
0200 - Flooring	138,839	159,877	114,140
0204 - Code Compliance	22,725	121,317	96,006
0208 - IT Upgrades	-	1,360,717	889,629
0213 - Equipment Refresh	200,076	74,112	3,907
0217 - Facility Library Upgrades	72,978	255	255
0220 - Parking Lot Refresh	187,202	110,932	11,094
0221 - Charter School Furnishing & Projects	-	13,578	-
0222 - Exterior Upgrades	122,894	61,150	23,653
0226 - Road & Field Refresh	-	51	51
0229 - Fencing/Security Upgrade	-	12,300	-
0234 - MCS Software Technology Refresh	-	7,575	7,575
0263 - Classroom Expansion	477,613	667,224	249,631
0266 - Emergency Generator	-	150,000	102,000
0270 - Building Equipment & Security	231,750	249,195	120,037
0272 - WMS Computer Code/Common Space	-	27,246	27,246
0277 - Mechanical Electrical & Plumbing	302,628	401,949	96,924
0278 - Comm Room Improvements	-	5,230	178
0282 - Classroom Technology Refresh	2,659,215	1,245,804	300,000
0286 - Student Information System	-	-	-
0287 - Energy Improvements	23,468	10,540	-
0288 - Lunch Tables	-	662	662
0289 - Restroom Refresh	103,883	23,882	1,955
0293 - Life Safety Systems	51,612	200,737	166,332
0295 - Furnishing Renewal & Replacement	41,659	87,088	87,088
0295 - Gym Audio	-	11,165	2
0297 - Roof Refresh	17,800	8,917	8,917
Grand Total	**$4,654,342**	**$5,011,503**	**$2,307,282**

Fund		Project	FY 2026 Budget	Estimated Completion
500		**CAPITAL IMPROVEMENT PLANNING FUND (CIP)**	**$3,222,395**	
	0204	ADA Compliance	35,025	Ongoing
	0213	Vehicle & Equipment Refresh	33,008	Ongoing
	0216	PE & Playground Refresh	338	Ongoing
	0220	Parking Lot Refresh	161,536	Ongoing
	0221	Charter School Projects	292,755	Ongoing
	0226	Road & Field Refresh	2,101	Ongoing
	0229	Fencing & Security Upgrade	-	Complete
	0260	Water & Sewer Refresh	154,578	Ongoing
	0263	Classroom Expansion	18,610	Ongoing
	0270	Building Equipment & Security	1,308,221	Ongoing
	0271	Fleet Vehicle Refresh	246,670	Ongoing
	0277	Mechanical, Electrical, & Plumbing	100,120	Ongoing
	0287	Energy Improvements	3,626	Ongoing
	0298	PJMS Renovations	40,664	Ongoing
	0300	New School Construction FF&E	296,419	Ongoing
	0301	New School Construction Building	528,724	Ongoing
	0343	Houston School Replacement	-	Complete

MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

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General Fund



MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

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

Fund		100 - General Fund					
		FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Revised Budget	FY 2026 Budget	Change From FY 2025
011	Borough Appropriation	$ 76,091,806	$ 68,929,199	$ 71,389,589	$ 74,881,853	$ 77,883,127	$ 3,001,274
020	Paid Meals	-	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-	-
040	Facility Use Fees	55,211	75,088	90,326	120,885	85,000	(35,885)
046	Other Local Revenue	249,174	248,921	549,741	367,620	318,171	(49,449)
047	E Rate Reimbursement	1,383,260	968,856	635,411	1,434,309	1,231,376	(202,933)
049	Accrual Transfer In	-	-	-	-	-	-
050	State Foundation Program	172,949,037	173,204,884	169,434,815	164,151,214	188,299,159	24,147,945
056	Trs On-behalf-of Revenue	18,654,054	12,218,945	14,047,733	18,670,920	20,563,964	1,893,044
057	Pers On-behalf-of Revenue	2,954,311	983,112	1,127,163	1,957,390	2,770,497	813,107
065	Student Transportation	-	-	-	-	-	-
090	Other State Revenue	59,289	7,851,670	12,095,210	24,112,242	65,942	(24,046,300)
100	Federal Revenue Direct	127,416	158,425	121,977	116,005	-	(116,005)
150	Federal Revenue Thru State	863,489	748,375	897,062	836,489	742,775	(93,714)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-
200	Revenue From Other Sources	357,459	337,653	325,802	324,449	365,852	41,403
Total Revenue		**$ 273,744,506**	**$ 265,725,128**	**$ 270,714,829**	**$ 286,973,376**	**$ 292,325,845**	**$ 5,352,487**
015	Budgeted Use Of Fund Balance	-	-	-	20,964,069	3,381,777	(17,582,292)
250	Transfer From Other Funds	40,011	10,500,000	-	-	-	-
Grand Total		**$ 273,784,517**	**$ 276,225,128**	**$ 270,714,829**	**$ 307,937,445**	**$ 295,707,621**	**$ (12,229,805)**

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

Fund		100 - General Fund					
		FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Revised Budget	FY 2026 Budget	Change From FY 2025
011	Borough Appropriation	$ 76,091,806	$ 68,929,199	$ 71,389,589	$ 74,881,853	$ 77,883,127	$ 3,001,274
020	Paid Meals	-	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-	-
040	Facility Use Fees	55,211	75,088	90,326	120,885	85,000	(35,885)
046	Other Local Revenue	249,174	248,921	549,741	367,620	318,171	(49,449)
047	E Rate Reimbursement	1,383,260	968,856	635,411	1,434,309	1,231,376	(202,933)
049	Accrual Transfer In	-	-	-	-	-	-
050	State Foundation Program	172,949,037	173,204,884	169,434,815	164,151,214	188,299,159	24,147,945
065	Student Transportation	-	-	-	-	-	-
090	Other State Revenue	59,289	7,851,670	12,095,210	24,112,242	65,942	(24,046,300)
100	Federal Revenue Direct	127,416	158,425	121,977	116,005	-	(116,005)
150	Federal Revenue Thru State	863,489	748,375	897,062	836,489	742,775	(93,714)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-
200	Revenue From Other Sources	357,459	337,653	325,802	324,449	365,852	41,403
Total Revenue		**$ 252,136,141**	**$ 252,523,071**	**$ 255,539,933**	**$ 266,345,066**	**$ 268,991,383**	**$ 2,646,336**
015	Budgeted Use Of Fund Balance	-	-	-	20,964,069	3,381,777	(17,582,292)
250	Transfer From Other Funds	40,011	10,500,000	-	-	-	-
Grand Total		**$ 252,176,152**	**$ 263,023,071**	**$ 255,539,933**	**$ 287,309,135**	**$ 272,373,160**	**$ (14,935,956)**

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

Fund: 100 - General Fund

		FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Revised Budget	FY 2026 Budget	Change From FY 2025
110	Regular Education Instruction	$ 100,891,718	$ 105,403,688	$ 109,051,134	$ 131,953,133	$ 124,550,136	$ (7,402,997)
200	Special Education Instruction	41,829,496	40,318,486	40,091,876	47,386,247	48,921,821	1,535,574
220	Special Education: Support	17,843,639	19,177,687	20,547,808	18,564,697	16,509,472	(2,055,225)
300	Support Services: Students	9,882,912	10,256,382	11,417,403	13,415,922	13,171,430	(244,492)
350	Support Services: Instruction	8,403,527	9,615,958	11,909,338	13,101,381	12,456,193	(645,188)
400	School Administration	11,264,361	11,114,308	11,656,721	12,499,491	12,559,853	60,362
450	School Administrative Support	10,627,957	10,711,223	11,360,009	12,243,740	12,006,280	(237,460)
510	District Administration	1,395,816	1,508,481	1,476,342	1,641,072	1,555,624	(85,448)
550	District Administrative Support	12,678,699	12,527,597	12,501,995	17,872,496	17,078,563	(793,933)
600	Operations & Maintenance	22,952,698	23,449,800	24,780,819	27,064,723	26,767,512	(297,211)
700	Student Activities	3,788,757	4,056,379	3,953,356	4,231,076	3,260,154	(970,922)
760	Student Transportation: To/From School	(567)	(1,001)	(1,232)	-	-	-
780	Community Services	5,257	28,211	340,222	93,055	78,374	(14,681)
790	Food Service	(6,211)	(6,192)	(15,018)	-	-	-
850	Debt Service	1,841,675	3,027,346	3,609,823	1,888,012	1,633,260	(254,752)
Total Expenditures		**$ 243,399,734**	**$ 251,188,353**	**$ 262,680,596**	**$ 301,955,045**	**$ 290,548,671**	**$ (11,406,373)**
000	Undesignated/Revenue	-	10,500,000	-	-	-	-
900	Other Financing Uses	25,688,682	7,717,376	7,048,192	5,982,400	5,158,950	(823,450)
Grand Total		**$ 269,088,416**	**$ 269,405,729**	**$ 269,728,788**	**$ 307,937,445**	**$ 295,707,621**	**$ (12,229,823)**

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

Fund: 100 - General Fund

		FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Revised Budget	FY 2026 Budget	Change From FY 2025
110	Regular Education Instruction	$ 89,751,353	$ 98,352,030	$ 100,982,485	$ 120,833,306	$ 112,006,797	$ (8,826,509)
200	Special Education Instruction	38,458,025	38,371,033	37,895,715	44,241,946	45,065,907	823,961
220	Special Education: Support	16,170,726	18,108,248	19,331,213	16,926,370	15,199,515	(1,726,855)
300	Support Services: Students	8,461,487	9,449,449	10,503,505	12,358,968	11,922,840	(436,128)
350	Support Services: Instruction	7,448,941	8,888,229	10,897,072	12,161,844	11,301,252	(860,592)
400	School Administration	9,935,659	10,239,395	10,680,864	11,211,921	11,027,177	(184,744)
450	School Administrative Support	10,212,838	10,567,135	11,201,575	11,937,743	11,603,726	(334,017)
510	District Administration	1,298,768	1,452,573	1,414,789	1,570,204	1,457,588	(112,616)
550	District Administrative Support	12,282,220	12,385,731	12,330,758	17,597,315	16,709,515	(887,800)
600	Operations & Maintenance	22,429,248	23,276,140	24,591,175	26,697,071	26,255,244	(441,827)
700	Student Activities	3,501,948	3,847,968	3,742,753	3,810,558	2,955,258	(855,300)
760	Student Transportation: To/From School	(567)	(1,001)	(1,232)	-	-	-
780	Community Services	5,257	28,211	340,222	91,477	76,132	(15,345)
790	Food Service	(6,211)	(6,192)	(15,018)	-	-	-
850	Debt Service	1,841,675	3,027,346	3,609,823	1,888,012	1,633,260	(254,752)
Total Expenditures		**$ 221,791,367**	**$ 237,986,295**	**$ 247,505,699**	**$ 281,326,735**	**$ 267,214,210**	**$ (14,112,524)**
000	Undesignated/Revenue	-	10,500,000	-	-	-	-
900	Other Financing Uses	25,688,682	7,717,376	7,048,192	5,982,400	5,158,950	(823,450)
Grand Total		**$ 247,480,049**	**$ 256,203,671**	**$ 254,553,891**	**$ 287,309,135**	**$ 272,373,160**	**$ (14,935,974)**

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

Fund		100 - General Fund					
		FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Revised Budget	FY 2026 Budget	Change From FY 2025
310	Certificated Salaries	$ 93,522,231	$ 99,661,795	$ 103,552,053	$ 113,658,081	$ 109,669,300	$ (3,988,781)
320	Non-certificated Salaries	37,031,691	37,620,303	40,315,334	43,337,849	43,926,999	589,150
360	Employee Benefits	79,973,539	73,960,139	77,160,517	90,247,151	90,205,799	(41,352)
410	Professional & Technical Services	5,714,079	7,517,552	9,826,821	12,214,006	9,839,637	(2,374,369)
420	Staff Travel	268,933	488,000	581,662	521,910	516,029	(5,881)
425	Student Travel	883,620	1,142,854	1,115,945	1,050,283	796,049	(254,234)
430	Utilities	2,128,390	2,284,171	2,424,180	2,647,982	2,491,218	(156,764)
435	Energy	5,410,655	5,731,102	6,160,814	6,753,227	6,701,586	(51,641)
440	Purchased Services	3,351,193	3,455,778	3,675,483	4,645,588	3,937,956	(707,632)
445	Insurance & Bond Premiums	2,987,139	3,466,623	4,050,279	4,033,614	4,311,176	277,562
450	Supplies, Materials & Media	10,307,329	12,120,359	9,938,956	18,974,777	14,383,771	(4,591,006)
480	Stipends & Tuition (student)	-	124,097	139,511	104,026	105,000	974
490	Expenses Not Classified	870,752	1,170,684	1,872,326	1,752,047	1,438,369	(313,678)
495	Indirect Cost	(2,383,418)	(1,477,554)	(1,993,387)	(866,465)	(940,994)	(74,529)
510	Equipment Over $5,000	1,491,745	893,027	239,819	992,242	1,533,516	541,274
532	Interest On Long Term Debt	187,478	291,426	362,011	160,544	93,872	(66,672)
533	Principal On Long Term Debt	1,654,197	2,735,920	3,247,812	1,727,468	1,539,388	(188,080)
Total Expenditures		**$243,399,553**	**$251,186,276**	**$262,670,136**	**$301,954,330**	**$290,548,671**	**$ (11,405,659)**
550	Transfer To Other Funds	$ 25,688,862	$ 18,219,452	$ 7,058,650	$ 5,533,115	$ 4,566,640	(966,475)
560	Transfer To Other Governmental Units	-	-	-	450,000	592,310	142,310
Grand Total		**$269,088,415**	**$269,405,728**	**$269,728,786**	**$307,937,445**	**$295,707,621**	**$ (12,229,824)**

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

Fund		100 - General Fund					
		FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Revised Budget	FY 2026 Budget	Change From FY 2025
310	Certificated Salaries	$ 93,522,231	$ 99,661,795	$ 103,552,053	$ 113,658,081	$ 109,669,300	$ (3,988,781)
320	Non-certificated Salaries	37,031,691	37,620,303	40,315,334	43,337,849	43,926,999	589,150
360	Employee Benefits	58,365,174	60,758,082	61,985,621	69,618,841	66,871,338	(2,747,503)
410	Professional & Technical Services	5,714,079	7,517,552	9,826,821	12,214,006	9,839,637	(2,374,369)
420	Staff Travel	268,933	488,000	581,662	521,910	516,029	(5,881)
425	Student Travel	883,620	1,142,854	1,115,945	1,050,283	796,049	(254,234)
430	Utilities	2,128,390	2,284,171	2,424,180	2,647,982	2,491,218	(156,764)
435	Energy	5,410,655	5,731,102	6,160,814	6,753,227	6,701,586	(51,641)
440	Purchased Services	3,351,193	3,455,778	3,675,483	4,645,588	3,937,956	(707,632)
445	Insurance & Bond Premiums	2,987,139	3,466,623	4,050,279	4,033,614	4,311,176	277,562
450	Supplies, Materials & Media	10,307,329	12,120,359	9,938,956	18,974,777	14,383,771	(4,591,006)
480	Stipends & Tuition (student)	-	124,097	139,511	104,026	105,000	974
490	Expenses Not Classified	870,752	1,170,684	1,872,326	1,752,047	1,438,369	(313,678)
495	Indirect Cost	(2,383,418)	(1,477,554)	(1,993,387)	(866,465)	(940,994)	(74,529)
510	Equipment Over $5,000	1,491,745	893,027	239,819	992,242	1,533,516	541,274
532	Interest On Long Term Debt	187,478	291,426	362,011	160,544	93,872	(66,672)
533	Principal On Long Term Debt	1,654,197	2,735,920	3,247,812	1,727,468	1,539,388	(188,080)
Total Expenditures		**$221,791,188**	**$237,984,219**	**$247,495,240**	**$281,326,020**	**$267,214,210**	**$ (14,111,810)**
550	Transfer To Other Funds	25,688,862	18,219,452	7,058,650	5,533,115	4,566,640	(966,475)
560	Transfer To Other Governmental Units	-	-	-	450,000	592,310	142,310
Grand Total		**$247,480,050**	**$256,203,671**	**$254,553,890**	**$287,309,135**	**$272,373,160**	**$ (14,935,975)**

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

Fund: 100 - General Fund

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Revised Budget	FY 2026 Budget	Change From FY 2025
110 REGULAR EDUCATION INSTRUCTION	**$ 89,751,355**	**$ 98,352,029**	**$ 100,982,484**	**$ 120,833,306**	**$ 112,006,797**	**$ (8,826,509)**
310 Certificated Salaries	53,156,803	56,511,558	58,957,372	68,402,191	65,022,110	(3,380,081)
320 Non-certificated Salaries	3,938,730	4,162,490	4,427,990	4,476,061	5,360,367	884,306
360 Employee Benefits	22,799,758	24,390,862	24,882,432	28,753,330	25,692,230	(3,061,100)
410 Professional & Technical Services	3,392,252	3,776,122	4,569,840	5,709,723	5,271,261	(438,462)
420 Staff Travel	18,846	61,640	43,363	51,346	47,894	(3,452)
425 Student Travel	253,217	403,273	442,144	316,908	225,053	(91,855)
430 Utilities	532,335	550,973	686,833	283,631	343,043	59,412
440 Purchased Services	67,434	184,793	162,968	184,303	178,042	(6,261)
450 Supplies, Materials & Media	4,909,560	7,198,975	5,123,711	11,106,678	8,513,089	(2,593,589)
480 Stipends & Tuition (student)	-	90,347	139,511	104,026	105,000	974
490 Expenses Not Classified	664,917	977,690	1,519,922	1,444,394	1,248,708	(195,686)
510 Equipment Over $5,000	17,323	41,230	18,940	-	-	-
550 Transfer To Other Funds	180	2,076	7,458	715	-	(715)
200 SPECIAL EDUCATION INSTRUCTION	**$ 38,458,025**	**$ 38,371,034**	**$ 37,895,713**	**$ 44,241,946**	**$ 45,065,908**	**$ 823,962**
310 Certificated Salaries	14,910,430	15,143,194	14,478,418	16,437,463	16,162,231	(275,232)
320 Non-certificated Salaries	9,980,503	9,762,036	10,444,772	12,246,767	12,991,210	744,443
360 Employee Benefits	13,327,530	13,310,801	12,850,169	15,320,431	15,673,611	353,180
410 Professional & Technical Services	14,596	7,514	13,674	55,381	45,425	(9,956)
420 Staff Travel	1,347	945	6,052	7,743	2,805	(4,938)
425 Student Travel	4,494	3,152	1,298	5,055	3,520	(1,535)
430 Utilities	500	212	340	500	383	(117)
440 Purchased Services	-	244	285	-	213	213
450 Supplies, Materials & Media	218,198	141,518	96,888	165,076	171,208	6,132
490 Expenses Not Classified	427	1,418	3,817	3,530	15,302	11,772
220 SPECIAL EDUCATION: SUPPORT	**$ 16,170,727**	**$ 18,108,248**	**$ 19,331,212**	**$ 16,926,370**	**$ 15,199,515**	**$ (1,726,855)**
310 Certificated Salaries	8,271,795	8,883,325	9,542,265	6,173,106	6,316,999	143,893
320 Non-certificated Salaries	1,887,387	1,754,946	1,765,851	2,376,518	1,925,588	(450,930)
360 Employee Benefits	4,482,299	4,529,190	4,741,562	3,884,965	3,752,653	(132,312)
410 Professional & Technical Services	1,204,465	2,247,806	2,625,329	3,926,809	2,767,943	(1,158,866)
420 Staff Travel	64,204	102,098	117,180	81,046	73,350	(7,696)
425 Student Travel	19,725	3,524	3,297	1,500	630	(870)
430 Utilities	1,105	743	135	-	-	-
440 Purchased Services	74,699	42,965	79,992	69,221	44,035	(25,186)
450 Supplies, Materials & Media	163,686	497,983	410,930	410,179	314,492	(95,687)
480 Stipends & Tuition (student)	-	33,750	-	-	-	-
490 Expenses Not Classified	1,362	6,511	44,671	3,026	3,825	799
510 Equipment Over $5,000	-	5,407	-	-	-	-
300 SUPPORT SERVICES: STUDENTS	**$ 8,461,488**	**$ 9,449,450**	**$ 10,503,506**	**$ 12,358,968**	**$ 11,922,840**	**$ (436,128)**
310 Certificated Salaries	4,034,623	4,969,136	5,278,541	6,218,185	5,953,222	(264,963)
320 Non-certificated Salaries	1,669,921	1,646,094	1,916,350	2,133,040	2,072,203	(60,837)
360 Employee Benefits	2,261,823	2,661,474	2,850,867	3,167,048	3,175,702	8,654
410 Professional & Technical Services	168,388	55,740	363,870	465,448	391,850	(73,598)
420 Staff Travel	1,495	2,826	4,977	3,630	1,664	(1,966)
425 Student Travel	-	122	1,376	-	7,650	7,650
430 Utilities	-	405	-	-	-	-
440 Purchased Services	13,270	15,711	7,378	38,565	39,650	1,085
450 Supplies, Materials & Media	311,267	95,995	79,040	241,503	229,099	(12,404)
490 Expenses Not Classified	701	1,947	1,107	905	1,800	895
510 Equipment Over $5,000	-	-	-	90,644	50,000	(40,644)

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

Fund: 100 - General Fund

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Revised Budget	FY 2026 Budget	Change From FY 2025
350 SUPPORT SERVICES: INSTRUCTION	**$ 7,448,942**	**$ 8,888,230**	**$ 10,897,073**	**$ 12,161,844**	**$ 11,301,253**	**$ (860,591)**
310 Certificated Salaries	3,657,436	4,301,100	5,072,210	5,825,148	5,833,235	8,087
320 Non-certificated Salaries	751,262	777,079	799,815	908,550	915,662	7,112
360 Employee Benefits	1,569,668	1,858,804	2,032,570	2,679,510	2,701,099	21,589
410 Professional & Technical Services	111,351	357,846	1,111,497	413,491	168,347	(245,144)
420 Staff Travel	40,589	181,167	277,409	202,986	237,655	34,669
425 Student Travel	-	354	-	-	-	-
430 Utilities	805,264	909,062	909,985	1,052,046	840,540	(211,506)
440 Purchased Services	153,234	16,101	98,710	122,062	88,706	(33,356)
450 Supplies, Materials & Media	319,785	411,983	524,029	893,009	487,538	(405,471)
490 Expenses Not Classified	29,881	34,003	20,106	55,395	19,121	(36,274)
510 Equipment Over $5,000	10,472	40,731	50,742	9,647	9,350	(297)
400 SCHOOL ADMINISTRATION	**$ 9,935,661**	**$ 10,239,395**	**$ 10,680,865**	**$ 11,211,921**	**$ 11,027,179**	**$ (184,742)**
310 Certificated Salaries	7,550,300	7,828,836	8,155,654	8,312,575	8,165,560	(147,015)
360 Employee Benefits	2,272,777	2,312,771	2,433,777	2,832,861	2,809,533	(23,328)
410 Professional & Technical Services	50	3,925	3,800	7,450	6,301	(1,149)
420 Staff Travel	62,477	44,813	48,634	24,234	16,219	(8,015)
425 Student Travel	-	475	3,526	-	-	-
440 Purchased Services	15,975	594	893	2,566	-	(2,566)
450 Supplies, Materials & Media	28,630	35,972	24,877	24,548	28,220	3,672
490 Expenses Not Classified	5,452	12,009	9,704	7,687	1,346	(6,341)
450 SCHOOL ADMINISTRATIVE SUPPORT	**$ 10,212,837**	**$ 10,567,134**	**$ 11,201,575**	**$ 11,937,743**	**$ 11,603,726**	**$ (334,017)**
320 Non-certificated Salaries	5,631,961	5,913,582	6,337,313	6,550,724	6,406,967	(143,757)
360 Employee Benefits	3,762,198	3,827,044	4,064,743	4,418,603	4,431,296	12,693
410 Professional & Technical Services	55	-	-	-	-	-
420 Staff Travel	2,875	4,628	3,284	11,554	5,238	(6,316)
430 Utilities	41,513	34,986	37,212	59,059	44,585	(14,474)
440 Purchased Services	545,583	582,020	506,594	621,919	539,157	(82,762)
450 Supplies, Materials & Media	228,035	202,420	247,554	254,288	172,641	(81,647)
490 Expenses Not Classified	617	2,454	4,875	21,596	3,842	(17,754)
510 DISTRICT ADMINISTRATION	**$ 1,298,767**	**$ 1,452,573**	**$ 1,414,790**	**$ 1,570,204**	**$ 1,457,589**	**$ (112,615)**
310 Certificated Salaries	392,135	393,671	427,996	547,852	570,504	22,652
320 Non-certificated Salaries	414,226	536,104	473,582	331,253	312,358	(18,895)
360 Employee Benefits	353,480	350,525	340,056	393,205	402,178	8,973
410 Professional & Technical Services	-	2,695	-	6,030	3,150	(2,880)
420 Staff Travel	36,805	25,083	16,953	35,344	32,710	(2,634)
425 Student Travel	-	-	-	1,000	721	(279)
440 Purchased Services	83,329	111,515	129,725	216,339	103,050	(113,289)
445 Insurance & Bond Premiums	-	-	50	-	-	-
450 Supplies, Materials & Media	13,221	26,381	20,754	32,844	29,876	(2,968)
490 Expenses Not Classified	5,571	6,599	5,674	6,337	3,042	(3,295)
550 DISTRICT ADMINISTRATIVE SUPPORT	**$ 12,282,220**	**$ 12,385,729**	**$ 12,330,758**	**$ 17,597,315**	**$ 16,709,515**	**$ (887,800)**
310 Certificated Salaries	(3,190)	(8,483)	110,068	169,695	40,825	(128,870)
320 Non-certificated Salaries	4,957,644	5,184,509	5,638,741	5,726,024	5,789,182	63,158
360 Employee Benefits	2,753,499	2,842,239	3,087,877	3,099,763	3,133,987	34,224
410 Professional & Technical Services	800,656	1,065,058	1,091,711	1,605,532	1,165,110	(440,422)
420 Staff Travel	37,395	60,569	60,412	102,583	98,495	(4,088)
430 Utilities	14,873	18,634	17,012	23,300	17,070	(6,230)
440 Purchased Services	885,590	734,477	800,358	1,152,359	1,119,374	(32,985)
445 Insurance & Bond Premiums	1,074,628	1,240,690	1,529,232	1,670,852	1,854,625	183,773
450 Supplies, Materials & Media	2,645,637	1,851,232	1,642,599	3,973,105	2,937,491	(1,035,614)
490 Expenses Not Classified	43,956	116,070	175,998	63,882	26,934	(36,948)

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

Fund: 100 - General Fund

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Revised Budget	FY 2026 Budget	Change From FY 2025
495 Indirect Cost	(2,383,418)	(1,477,554)	(1,993,387)	(866,465)	(940,994)	(74,529)
510 Equipment Over $5,000	1,454,950	758,288	170,137	876,685	1,467,416	590,731
600 OPERATIONS & MAINTENANCE	**$ 22,429,250**	**$ 23,276,141**	**$ 24,591,175**	**$ 26,697,071**	**$ 26,255,243**	**$ (441,828)**
320 Non-certificated Salaries	7,110,196	7,114,509	7,515,346	7,873,263	8,093,425	220,162
360 Employee Benefits	4,433,167	4,268,779	4,341,225	4,604,186	4,698,158	93,972
410 Professional & Technical Services	19,067	848	47,099	24,142	20,250	(3,892)
420 Staff Travel	2,899	3,460	289	1,297	-	(1,297)
430 Utilities	731,794	769,157	772,662	1,229,446	1,245,597	16,151
435 Energy	5,410,655	5,731,102	6,160,814	6,753,227	6,701,586	(51,641)
440 Purchased Services	1,343,777	1,589,078	1,705,979	2,020,709	1,634,530	(386,179)
445 Insurance & Bond Premiums	1,912,512	2,225,933	2,520,997	2,362,762	2,456,551	93,789
450 Supplies, Materials & Media	1,447,574	1,540,965	1,524,241	1,766,273	1,394,346	(371,927)
490 Expenses Not Classified	8,609	9,939	2,523	46,500	4,050	(42,450)
510 Equipment Over $5,000	9,000	22,371	-	15,266	6,750	(8,516)
700 STUDENT ACTIVITIES	**$ 3,501,948**	**$ 3,847,969**	**$ 3,742,751**	**$ 3,810,558**	**$ 2,955,257**	**$ (855,301)**
310 Certificated Salaries	1,554,724	1,644,536	1,544,966	1,589,400	1,621,907	32,507
320 Non-certificated Salaries	685,410	752,172	881,703	662,260	7,325	(654,935)
360 Employee Benefits	355,529	400,144	342,948	446,450	381,277	(65,173)
410 Professional & Technical Services	3,200	-	-	-	-	-
420 Staff Travel	-	771	2,196	147	-	(147)
425 Student Travel	606,184	731,953	664,303	725,820	558,475	(167,345)
430 Utilities	1,007	-	-	-	-	-
440 Purchased Services	168,302	178,279	176,351	206,273	175,000	(31,273)
450 Supplies, Materials & Media	18,332	113,471	43,354	81,858	101,273	19,415
490 Expenses Not Classified	109,260	1,643	83,930	98,350	110,000	11,650
510 Equipment Over $5,000	-	25,000	-	-	-	-
550 Transfer To Other Funds	-	-	3,000	-	-	-
760 STUDENT TRANSPORTATION: TO/FROM SCHOOL	**$ (567)**	**$ (1,001)**	**$ (1,232)**	**$ -**	**$ -**	**$ -**
360 Employee Benefits	(567)	(1,001)	(1,232)	-	-	-
780 COMMUNITY SERVICES	**$ 5,257**	**$ 28,211**	**$ 340,222**	**$ 91,477**	**$ 76,132**	**$ (15,345)**
320 Non-certificated Salaries	1,627	11,704	98,435	35,855	35,419	(436)
360 Employee Benefits	225	12,642	33,646	18,489	19,613	1,124
420 Staff Travel	-	-	912	-	-	-
440 Purchased Services	-	-	6,250	11,272	16,199	4,927
450 Supplies, Materials & Media	3,405	3,463	200,979	25,416	4,500	(20,916)
490 Expenses Not Classified	-	402	-	445	401	(44)
790 FOOD SERVICE	**$ (6,211)**	**$ (6,192)**	**$ (15,018)**	**$ -**	**$ -**	**$ -**
360 Employee Benefits	(6,211)	(6,192)	(15,018)	-	-	-
850 DEBT SERVICE	**$ 1,841,675**	**$ 3,027,346**	**$ 3,609,823**	**$ 1,888,012**	**$ 1,633,260**	**$ (254,752)**
532 Interest On Long Term Debt	187,478	291,426	362,011	160,544	93,872	(66,672)
533 Principal On Long Term Debt	1,654,197	2,735,920	3,247,812	1,727,468	1,539,388	(188,080)
000 UNDESIGNATED/REVENUE	**$ -**	**$ 10,500,000**	**$ -**	**$ -**	**$ -**	**$ -**
550 Transfer To Other Funds	-	10,500,000	-	-	-	-
900 OTHER FINANCING USES	**$ 25,688,682**	**$ 7,717,376**	**$ 7,048,192**	**$ 5,982,400**	**$ 5,158,950**	**$ (823,450)**
550 Transfer To Other Funds	25,688,682	7,717,376	7,048,192	5,532,400	4,566,640	(965,760)
560 Transfer To Other Governmental Units	-	-	-	450,000	592,310	142,310
Grand Total	**$ 247,480,056**	**$ 256,203,672**	**$ 254,553,889**	**$ 287,309,135**	**$ 272,373,164**	**$ (14,935,971)**

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

Fund 100 - General Fund

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Revised Budget	FY 2026 Budget	Change From FY 2025
ELEMENTARY SCHOOLS	**$ 64,132,425**	**$ 65,546,661**	**$ 68,805,187**	**$ 77,023,121**	**$ 74,616,569**	**$ (2,406,552)**
BIG LAKE ELEMENTARY	3,665,527	3,747,760	4,093,835	4,595,677	4,307,218	(288,459)
BUTTE ELEMENTARY	2,714,532	3,084,705	3,270,038	3,791,774	3,662,225	(129,549)
COTTONWOOD CREEK ELEMENTARY	3,810,336	4,120,162	4,020,322	4,422,084	4,291,409	(130,675)
DENA'INA ELEMENTARY	3,337,678	3,402,294	3,671,573	4,333,861	4,165,479	(168,382)
FINGER LAKE ELEMENTARY	3,644,243	3,949,958	4,368,253	4,724,483	4,803,232	78,749
GOOSE BAY ELEMENTARY	3,198,141	3,230,003	3,603,244	4,060,713	3,818,121	(242,592)
IDITAROD ELEMENTARY	3,411,364	3,651,603	4,002,272	4,699,874	4,512,116	(187,758)
JOHN SHAW ELEMENTARY	4,619,632	4,604,943	5,044,765	5,641,235	5,525,320	(115,915)
KNIK ELEMENTARY	2,777,883	2,620,531	2,809,258	2,956,734	2,893,514	(63,220)
LARSON ELEMENTARY	4,385,182	4,189,903	4,520,485	4,543,828	4,456,875	(86,953)
MACHETANZ ELEMENTARY	4,172,458	4,243,097	4,066,658	4,315,437	4,306,787	(8,650)
MAT-SU MIDDLE COLLEGE SCHOOL	1,783,076	1,951,464	2,182,729	2,458,079	2,226,546	(231,533)
MEADOW LAKES ELEMENTARY	3,328,629	3,218,476	3,257,422	4,290,576	4,200,727	(89,849)
PIONEER PEAK ELEMENTARY	4,529,466	4,762,144	4,772,445	5,111,346	4,944,271	(167,075)
SHERROD ELEMENTARY	3,682,427	3,727,096	3,655,208	4,188,274	4,075,952	(112,322)
SNOWSHOE ELEMENTARY	3,187,933	3,370,931	3,514,654	4,372,034	4,281,053	(90,981)
SWANSON ELEMENTARY	4,200,327	3,962,397	3,994,842	4,364,439	4,144,299	(220,140)
TANAINA ELEMENTARY	3,683,591	3,709,194	3,957,184	4,152,673	4,001,425	(151,248)
MIDDLE SCHOOLS	**$ 21,923,341**	**$ 26,499,073**	**$ 26,671,934**	**$ 31,035,123**	**$ 29,229,773**	**$ (1,805,350)**
COLONY MIDDLE SCHOOL	5,174,811	5,739,831	6,108,130	7,044,938	6,605,691	(439,247)
HOUSTON MIDDLE SCHOOL	340,750	3,207,184	3,159,494	4,346,560	4,196,844	(149,716)
PALMER JR MIDDLE SCHOOL	5,039,863	5,510,342	5,910,280	6,417,759	5,857,895	(559,864)
TEELAND MIDDLE SCHOOL	5,741,352	6,182,005	5,667,356	6,557,602	6,239,734	(317,868)
WASILLA MIDDLE SCHOOL	5,626,565	5,859,711	5,826,674	6,668,264	6,329,609	(338,655)
HIGH SCHOOLS	**$ 43,572,819**	**$ 44,007,660**	**$ 44,649,326**	**$ 49,312,982**	**$ 47,412,363**	**$ (1,900,619)**
COLONY HIGH SCHOOL	8,437,994	9,204,395	8,989,699	10,234,092	9,958,666	(275,426)
HOUSTON HIGH SCHOOL	84,836	4,777,798	5,099,604	5,731,820	5,422,671	(309,149)
HOUSTON JR/SR HIGH SCHOOL	6,651,168	103,749	2,735	-	12,717	12,717
JOE REDINGTON SR. JR/SR HS	5,819,473	5,749,493	6,263,943	7,097,161	7,000,144	(97,017)
MAT-SU CAREER TECH HIGH SCHOOL	6,565,664	7,416,688	7,548,564	8,041,279	7,915,096	(126,183)
PALMER HIGH SCHOOL	7,803,986	8,054,120	7,878,241	8,561,945	7,782,688	(779,257)
WASILLA HIGH SCHOOL	8,209,698	8,701,417	8,866,540	9,646,685	9,320,381	(326,304)
SMALL/RURAL SCHOOLS	**$ 8,310,046**	**$ 8,546,513**	**$ 8,426,184**	**$ 10,812,103**	**$ 10,463,611**	**$ (348,492)**
BERYOZOVA SCHOOL	316,166	290,981	246,456	302,687	307,316	4,629
GLACIER VIEW SCHOOL	832,777	775,040	808,001	915,712	749,526	(166,186)
SU VALLEY JR/SR HIGH SCHOOL	2,989,915	3,337,411	2,963,088	3,754,253	3,591,564	(162,689)
SUTTON ELEMENTARY	866,747	782,811	901,269	1,204,622	1,214,637	10,015
TALKEETNA ELEMENTARY	1,361,102	1,449,363	1,511,106	2,103,890	2,212,979	109,089
TRAPPER CREEK ELEMENTARY	434,396	404,721	512,044	587,809	511,504	(76,305)
WILLOW ELEMENTARY	1,508,943	1,506,186	1,484,220	1,943,130	1,876,085	(67,045)
ALTERNATIVE SCHOOLS	**$ 16,247,226**	**$ 28,160,405**	**$ 18,843,543**	**$ 22,419,660**	**$ 21,608,031**	**$ (811,629)**
BURCHELL HIGH SCHOOL	1,996,651	2,045,280	1,924,411	2,568,071	2,272,656	(295,415)
MAT-SU CENTRAL SCHOOL	9,531,984	20,999,062	11,736,369	14,508,292	14,177,050	(331,242)
MAT-SU DAY SCHOOL	2,820,585	3,047,934	2,858,713	3,106,404	2,290,190	(816,214)
MAT-SU SECONDARY YTH FACILITY	132,678	126,976	153,605	167,081	161,408	(5,673)
VALLEY PATHWAYS SCHOOL	1,765,328	1,941,153	2,170,445	2,069,812	2,706,727	636,915

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

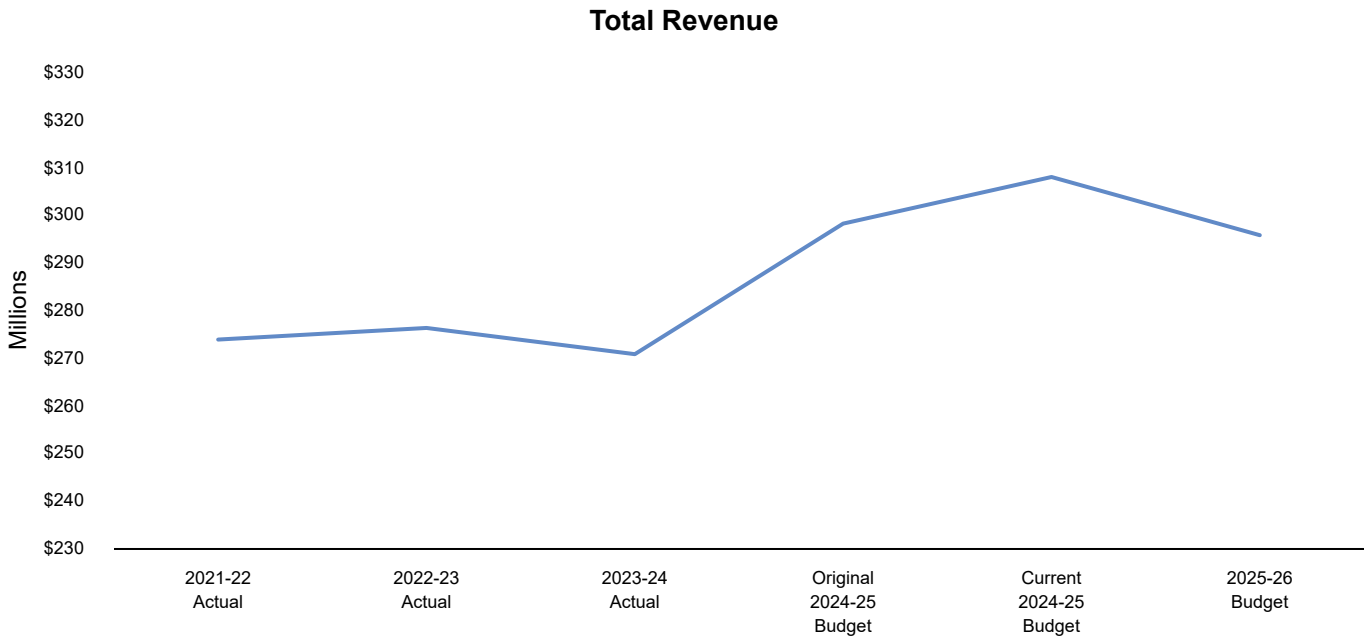
Fund: 100 - General Fund

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Revised Budget	FY 2026 Budget	Change From FY 2025
CHARTER SCHOOLS	**$ 17,728,719**	**$ 21,823,537**	**$ 22,665,744**	**$ 29,747,866**	**$ 25,810,469**	**$ (3,937,397)**
ACADEMY CHARTER	2,439,914	3,613,353	3,108,560	3,878,907	3,629,399	(249,508)
AMERICAN CHARTER ACADEMY	2,290,991	2,757,615	2,510,669	2,893,771	2,724,812	(168,959)
BIRCHTREE CHARTER	4,025,918	4,283,355	4,566,894	6,292,313	5,435,542	(856,771)
FRONTERAS CHARTER	3,441,951	3,514,212	3,816,371	4,808,054	3,980,463	(827,591)
KNIK CHARTER SCHOOL	-	1,488,558	2,150,713	3,435,949	3,315,597	(120,352)
MIDNIGHT SUN CHARTER	2,681,969	2,703,478	2,618,151	2,872,808	2,672,282	(200,526)
TWINDLY BRIDGE CHARTER	2,847,976	3,462,966	3,894,386	5,566,064	4,052,374	(1,513,690)
DEPARTMENTS	**$ 75,565,476**	**$ 61,619,818**	**$ 64,491,976**	**$ 66,958,280**	**$ 63,232,342**	**$ (3,725,938)**
ACCOUNTING DEPARTMENT	840,021	870,003	915,730	867,673	870,326	2,653
ADMINISTRATION ANNEX WEST	-	4,193	21,901	12,870	9,134	(3,736)
ADMINISTRATION BUILDING	202,699	229,615	249,292	289,712	213,043	(76,669)
BUSINESS SERVICE	429,751	539,311	454,961	540,661	610,712	70,051
CAREER & TECHNICAL EDUCATION	299,994	264,719	283,707	415,358	473,574	58,216
COMPLIANCE	132,745	119,930	89,964	37,500	29,250	(8,250)
CUSTODIAL SERVICES	983,483	1,002,967	756,849	1,004,553	856,449	(148,104)
DISTRICT WAREHOUSE	382,944	391,711	570,462	503,830	414,885	(88,945)
DISTRICT-WIDE SERVICES	25,704,098	12,528,626	17,820,573	17,537,506	18,003,395	465,889
EEO OFFICE	431	-	26,609	18,955	19,468	513
FACILITIES	6,847,195	6,445,114	6,698,045	6,904,422	6,861,033	(43,389)
FACILITY USE	-	-	935	481	-	(481)
FEDERAL PROGRAMS	1,562,084	1,638,204	1,658,758	1,832,794	466,568	(1,366,226)
FINANCE & BUDGET	496,233	628,285	658,852	701,524	731,074	29,550
FOOD SERVICE	138,919	-	112	2,240	900	(1,340)
HEALTH SERVICES	88,316	26,298	26,566	130,084	28,751	(101,333)
HUMAN RES. & LABOR RELATIONS	1,232,160	1,215,569	1,236,136	1,217,569	1,140,457	(77,112)
INFORMATION TECHNOLOGY	9,073,090	8,379,613	3,706,878	5,877,896	6,209,627	331,731
MEDICAID REIMBURSEMENT	114,350	68,018	81,453	167,547	145,938	(21,609)
OFFICE OF TEACHING & LEARNING	4,174,050	3,902,394	4,040,197	4,714,684	4,434,219	(280,465)
OFFICE OF THE SUPERINTENDENT	516,436	537,104	505,971	518,154	537,679	19,525
PAYROLL DEPARTMENT	718,729	818,984	829,606	847,796	873,535	25,739
PLANNING & DEMOGRAPHY	80,083	-	-	-	-	-
PUBLIC INFORMATION OFFICE	190,445	237,124	263,702	360,438	252,536	(107,902)
PURCHASING DEPARTMENT	620,122	666,067	731,969	750,480	680,203	(70,277)
QUALITY SCHOOLS	377,673	375,708	433,173	327,759	569,507	241,748
RESERVE FOR OPERATING	-	-	-	(535,424)	155,478	690,902
RISK MANAGEMENT	3,225,377	3,817,271	4,249,987	4,324,005	256,444	(4,067,561)
SAFETY & EMERGENCY PREPARED	165,854	260,112	196,610	234,527	228,749	(5,778)
SCHOOL BOARD	305,541	309,203	317,264	385,251	348,435	(36,816)
SPECIAL EDUCATION OFFICE	16,329,302	16,139,554	17,472,643	12,960,094	13,099,518	139,424
STUDENT TRANSPORTATION	99	-	-	3,755,221	4,446,640	691,419
TALENTED & GIFTED INSTRUCTION	333,252	204,121	193,071	252,120	264,815	12,695
Grand Total	**$ 247,480,052**	**$ 256,203,667**	**$ 254,553,894**	**$287,309,135**	**$ 272,373,160**	**$ (14,935,975)**

Fund: 100 General Fund Revenue Summary **Location: District Wide** **Date: 6/5/2025**

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
REVENUE FROM LOCAL SOURCES:									
011	Borough Appropriation	$ 76,091,806	$ 68,929,199	$ 71,389,589	$ 74,881,853	$ 74,881,853	$ 77,883,127	$ 3,001,274	4%
040	Facility Use Fees	55,211	75,088	90,326	120,885	120,885	85,000	(35,885)	(30%)
046	Other Local Revenue	249,174	248,921	549,741	300,000	367,620	318,171	(49,449)	(13%)
200	Revenue From Other Sources	357,459	337,653	325,802	298,570	324,449	365,852	41,403	13%
	Total Local Source Revenue	**76,753,650**	**69,590,861**	**72,355,458**	**75,601,308**	**75,694,807**	**78,652,150**	**2,957,343**	**4%**
REVENUE FROM STATE SOURCES:									-%
050	State Foundation Program	172,949,037	173,204,884	169,434,815	165,003,973	164,151,214	188,299,159	24,147,945	15%
056	Trs On-behalf-of Revenue	18,654,054	12,218,945	14,047,733	18,670,920	18,670,920	20,563,964	1,893,044	10%
057	Pers On-behalf-of Revenue	2,954,311	983,112	1,127,163	1,957,390	1,957,390	2,770,497	813,107	42%
090	Other State Revenue	59,289	7,851,670	12,095,210	25,505,212	24,112,242	65,942	(24,046,300)	(100%)
	Total State Source Revenue	**194,616,691**	**194,258,611**	**196,704,921**	**211,137,495**	**208,891,766**	**211,699,562**	**2,807,796**	**1%**
REVENUE FROM FEDERAL SOURCES:									-%
047	E Rate Reimbursement	1,383,260	968,856	635,411	635,411	1,434,309	1,231,376	(202,933)	(14%)
100	Federal Revenue Direct	127,416	158,425	121,977	-	116,005	-	(116,005)	(100%)
150	Federal Revenue Thru State	863,489	748,375	897,062	500,000	836,489	742,775	(93,714)	(11%)
	Total Federal Source Revenue	**2,374,165**	**1,875,656**	**1,654,450**	**1,135,411**	**2,386,803**	**1,974,151**	**(412,652)**	**(17%)**
APPROPRIATIONS & TRANSFERS:									-%
015	Budgeted Use Of Fund Balance	-	-	-	10,269,338	20,964,069	3,381,777	(17,582,292)	(84%)
250	Transfer From Other Funds	40,011	10,500,000	-	-	-	-	-	-%
	Total Appropriations & Transfers	**40,011**	**10,500,000**	**-**	**10,269,338**	**20,964,069**	**3,381,777**	**(17,582,292)**	**(84%)**
REVENUE TOTAL		**$ 273,784,517**	**$ 276,225,128**	**$ 270,714,829**	**$ 298,143,552**	**$ 307,937,445**	**$ 295,707,621**	**$ (12,229,805)**	**(4%)**

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: 6/5/2025**

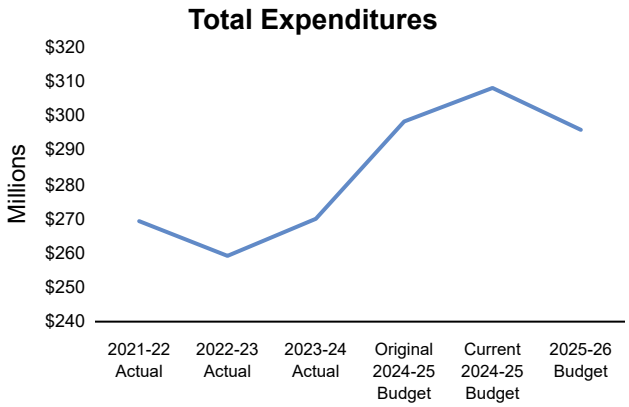
EXPENDITURES SUMMARY

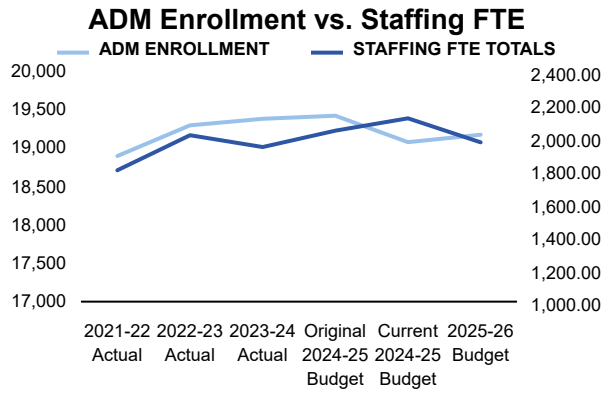
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 93,522,231	$ 99,661,795	$ 103,552,053	$ 116,595,436	$ 113,658,081	$ 109,669,300	$ (3,988,781)	(4%)
320	Non-certificated Salaries	37,031,691	37,620,303	40,315,334	41,202,940	43,337,849	43,926,999	589,150	1%
360	Employee Benefits	79,973,539	73,960,139	77,160,517	87,864,017	90,247,151	90,205,799	(41,352)	(0%)
	Total Personnel	**210,527,461**	**211,242,237**	**221,027,904**	**245,662,393**	**247,243,081**	**243,802,098**	**(3,440,983)**	**(1%)**
NON-PERSONNEL EXPENDITURE									-%
410	Professional & Technical Services	5,714,079	7,517,552	9,826,821	8,731,120	12,214,006	9,839,637	(2,374,369)	(19%)
420	Staff Travel	268,933	488,000	581,662	714,401	521,910	516,029	(5,881)	(1%)
425	Student Travel	883,620	1,142,854	1,115,945	1,009,485	1,050,283	796,049	(254,234)	(24%)
430	Utilities	2,128,390	2,284,171	2,424,180	2,396,131	2,647,982	2,491,218	(156,764)	(6%)
435	Energy	5,410,655	5,731,102	6,160,814	6,268,447	6,753,227	6,701,586	(51,641)	(1%)
440	Purchased Services	3,351,193	3,455,778	3,675,483	4,499,747	4,645,588	3,937,956	(707,632)	(15%)
445	Insurance & Bond Premiums	2,987,139	3,466,623	4,050,279	4,785,308	4,033,614	4,311,176	277,562	7%
450	Supplies, Materials & Media	10,307,329	12,120,359	9,938,956	16,170,619	18,974,777	14,383,771	(4,591,006)	(24%)
480	Stipends & Tuition (student)	-	124,097	139,511	100,000	104,026	105,000	974	1%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	870,752	1,170,684	1,872,326	1,257,177	1,752,047	1,438,369	(313,678)	(18%)
495	Indirect Cost	(2,383,418)	(1,477,554)	(1,993,387)	(810,366)	(866,465)	(940,994)	(74,529)	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	1,491,745	893,027	239,819	1,149,500	992,242	1,533,516	541,274	55%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	187,478	291,426	362,011	184,059	160,544	93,872	(66,672)	(42%)
533	Principal On Long Term Debt	1,654,197	2,735,920	3,247,812	1,881,517	1,727,468	1,539,388	(188,080)	(11%)
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**32,872,092**	**39,944,039**	**41,642,232**	**48,337,145**	**54,711,249**	**46,746,573**	**(7,964,676)**	**(15%)**
550	Transfer To Other Funds	25,648,851	7,719,452	7,058,650	4,144,210	5,533,115	4,566,640	(966,475)	(17%)
560	Transfer To Other Governmental Units	-	-	-	-	450,000	592,310	142,310	32%
LOCATION TOTALS		**$269,048,404**	**$258,905,728**	**$269,728,786**	**$298,143,748**	**$307,937,445**	**$295,707,621**	**$ (12,229,824)**	**(4%)**

ADM ENROLLMENT & STAFFING FTE SUMMARY

ADM ENROLLMENT		**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								-	-%
	Director	6.49	6.30	7.10	10.35	9.35	7.35	(2.00)	(21%)
	Administrator	61.64	69.92	68.65	67.65	68.45	66.95	(1.50)	(2%)
	Classroom Teacher	603.03	671.38	668.96	735.32	756.91	703.79	(53.12)	(7%)
	SPED Teacher	208.89	203.69	170.35	176.25	182.95	177.60	(5.35)	(3%)
	Specialist - School	86.53	102.73	108.75	122.15	117.53	96.86	(20.67)	(18%)
	Counselor	28.31	33.08	32.59	34.45	33.95	33.85	(0.10)	(0%)
	Nurse	30.73	30.13	29.70	33.13	32.20	30.30	(1.90)	(6%)
	Specialist - Department	89.74	103.25	104.57	108.57	69.20	71.79	2.59	4%
	Total Certificated	**1,115.36**	**1,220.48**	**1,190.67**	**1,287.87**	**1,270.54**	**1,188.49**	**(82.05)**	**(6%)**
NON-CERTIFICATED FTE									-%
	School Board	7.00	7.00	7.00	7.00	7.00	7.00	-	-%
	Director	5.00	9.00	7.00	6.00	7.00	7.00	-	-%
	Supervisor	32.50	42.50	41.50	41.50	40.50	36.50	(4.00)	(10%)
	Instructional Aide	322.78	366.23	341.68	346.83	424.49	385.91	(38.58)	(9%)
	Support Staff	136.32	162.34	153.38	154.16	160.22	146.11	(14.11)	(9%)
	Custodial Staff	100.13	101.25	106.25	105.50	111.81	106.81	(5.00)	(4%)
	Specialist - Department	74.30	98.05	87.44	85.69	88.19	85.69	(2.50)	(3%)
	Total Non-Certificated	**678.03**	**786.37**	**744.25**	**746.68**	**839.21**	**775.02**	**(64.19)**	**(8%)**
STAFFING FTE TOTALS		**1,793.39**	**2,006.85**	**1,934.92**	**2,034.55**	**2,109.75**	**1,963.51**	**(146.24)**	**(7%)**

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: 6/5/2025**

LOCATION EXPENDITURES

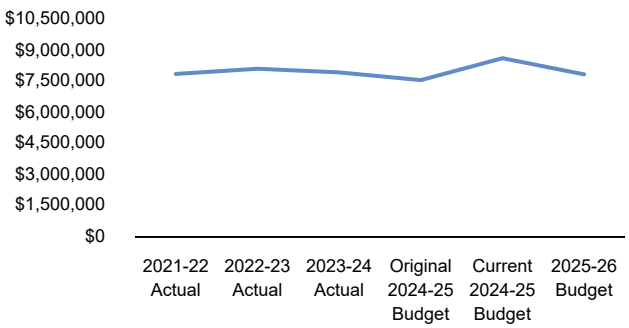
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 3,684,569	$ 3,889,940	$ 3,622,569	$ 3,749,591	$ 4,123,223	$ 3,736,394	$ (386,829)	(9%)
320	Non-certificated Salaries	1,171,359	1,155,501	1,156,676	941,209	1,149,673	1,053,885	(95,788)	(8%)
360	Employee Benefits	2,247,333	2,308,362	2,160,609	2,260,457	2,404,864	2,379,350	(25,514)	(1%)
	Total Personnel	**7,103,261**	**7,353,803**	**6,939,854**	**6,951,257**	**7,677,760**	**7,169,629**	**(508,131)**	**(7%)**
NON-PERSONNEL EXPENDITURE									-%
410	Professional & Technical Services	24,682	4,139	74,835	64,500	78,946	67,500	(11,446)	(14%)
420	Staff Travel	4,139	18,896	12,227	6,960	7,129	2,550	(4,579)	(64%)
425	Student Travel	106,537	112,863	112,741	-	96,346	-	(96,346)	(100%)
430	Utilities	47,857	51,525	51,232	38,240	62,318	87,710	25,392	41%
435	Energy	295,058	303,851	364,527	315,216	357,069	346,414	(10,655)	(3%)
440	Purchased Services	54,932	77,358	67,637	18,629	73,448	18,000	(55,448)	(75%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	156,802	96,251	170,251	111,147	157,203	90,886	(66,317)	(42%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	10,719	24,128	84,936	1,000	51,726	-	(51,726)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	11,307	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**700,726**	**700,318**	**938,386**	**555,692**	**884,185**	**613,060**	**(271,125)**	**(31%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 7,803,987**	**$ 8,054,121**	**$ 7,878,240**	**$ 7,506,949**	**$ 8,561,945**	**$ 7,782,689**	**$ (779,256)**	**(9%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

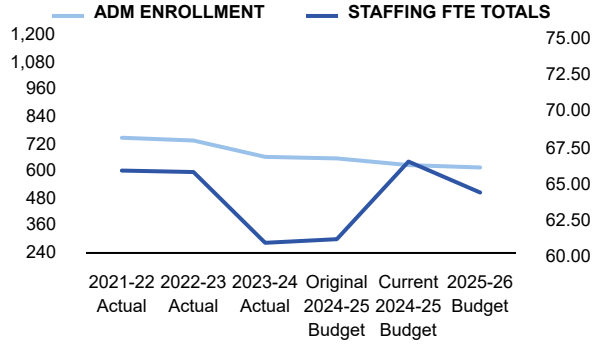
ADM ENROLLMENT	**742.98**	**730.83**	**658.68**	**652.00**	**622.55**	**612.00**	**(10.55)**	**(2%)**
CERTIFICATED FTE								-%
Director	-	-	-	-	-	-	-	-%
Administrator	3.00	3.00	3.00	3.00	3.00	2.00	(1.00)	(33%)
Classroom Teacher	21.00	22.00	20.00	22.00	22.50	21.50	(1.00)	(4%)
SPED Teacher	9.00	5.00	4.00	4.00	7.00	7.00	-	-%
Specialist - School	7.00	8.00	8.00	8.00	6.50	6.50	-	-%
Counselor	2.00	3.00	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	**43.10**	**42.00**	**39.00**	**41.00**	**43.00**	**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	10.50	10.50	9.63	7.88	11.22	12.09	0.87	8%
Support Staff	5.00	5.00	5.00	5.00	5.00	4.00	(1.00)	(20%)
Custodial Staff	6.00	6.00	6.00	6.00	6.00	6.00	-	-%
Specialist - Department	-	1.00	-	-	-	-	-	-%
Total Non-Certificated	**22.50**	**23.50**	**21.63**	**19.88**	**23.22**	**23.09**	**(0.13)**	**(1%)**
STAFFING FTE TOTALS	**65.60**	**65.50**	**60.63**	**60.88**	**66.22**	**64.09**	**(2.13)**	**(3%)**

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

Location Expenditure Total



ADM Enrollment vs. Staffing FTE



Fund: 100 General Fund **Location: 002 Su-Valley Jr/Sr High School** **Date: 6/5/2025**

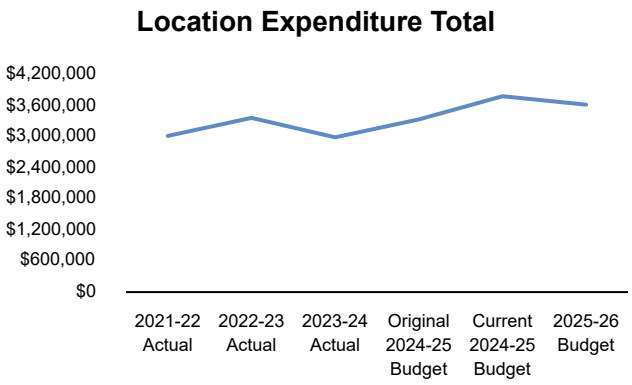
LOCATION EXPENDITURES

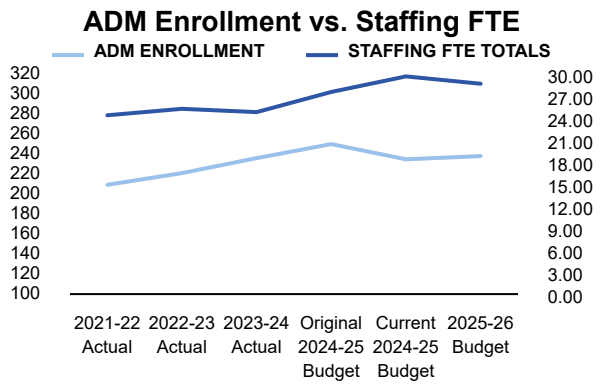
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,477,118	$ 1,593,219	$ 1,348,914	$ 1,625,944	$ 1,751,875	$ 1,653,690	$ (98,185)	(6%)
320	Non-certificated Salaries	328,854	390,822	409,456	379,563	492,365	473,235	(19,130)	(4%)
360	Employee Benefits	819,004	942,693	784,066	968,937	1,081,122	1,094,964	13,842	1%
	Total Personnel	**2,624,976**	**2,926,734**	**2,542,436**	**2,974,444**	**3,325,362**	**3,221,889**	**(103,473)**	**(3%)**
NON-PERSONNEL EXPENDITURE									-%
410	Professional & Technical Services	50	-	-	-	-	-	-	-%
420	Staff Travel	1,202	4,796	4,995	8,320	7,000	850	(6,150)	(88%)
425	Student Travel	57,513	61,566	67,909	-	43,405	-	(43,405)	(100%)
430	Utilities	30,787	29,891	31,366	11,269	39,849	41,291	1,442	4%
435	Energy	183,888	226,388	227,941	215,834	247,936	235,668	(12,268)	(5%)
440	Purchased Services	51,774	59,769	54,202	56,111	24,916	56,941	32,025	129%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	30,052	25,892	24,765	40,448	62,685	34,926	(27,759)	(44%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	9,674	2,375	9,475	950	3,100	-	(3,100)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**364,940**	**410,677**	**420,653**	**332,932**	**428,891**	**369,676**	**(59,215)**	**(14%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 2,989,916**	**$ 3,337,411**	**$ 2,963,089**	**$ 3,307,376**	**$ 3,754,253**	**$ 3,591,565**	**$ (162,688)**	**(4%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**208.30**	**220.00**	**235.00**	**249.00**	**233.80**	**237.00**	**3.20**	**1%**
CERTIFICATED FTE								-%
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	6.00	7.50	6.25	9.00	11.00	10.00	(1.00)	(9%)
SPED Teacher	3.00	4.00	4.00	4.00	4.00	4.00	-	-%
Specialist - School	2.75	2.75	3.75	3.75	2.00	2.00	-	-%
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	**15.00**	**16.75**	**16.50**	**19.25**	**19.50**	**18.50**	**(1.00)**	**(5%)**
NON-CERTIFICATED FTE								-%
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	1.00	0.80	0.80	0.80	0.80	-	-%
Instructional Aide	5.25	4.38	4.38	4.38	5.25	5.25	-	-%
Support Staff	2.00	1.00	2.00	2.00	2.00	2.00	-	-%
Custodial Staff	2.00	2.00	1.00	1.00	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**9.25**	**8.38**	**8.18**	**8.18**	**10.05**	**10.05**	**-**	**-%**
STAFFING FTE TOTALS	**24.25**	**25.13**	**24.68**	**27.43**	**29.55**	**28.55**	**(1.00)**	**(3%)**

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: 6/5/2025**

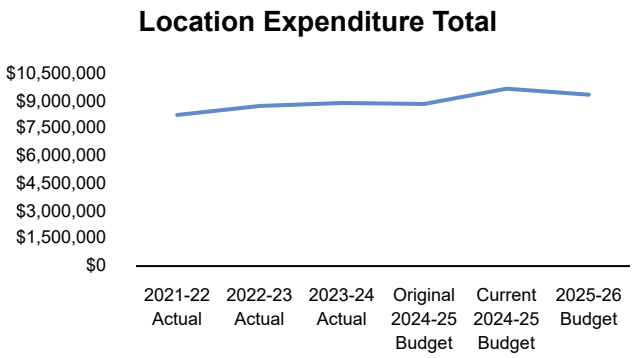
LOCATION EXPENDITURES

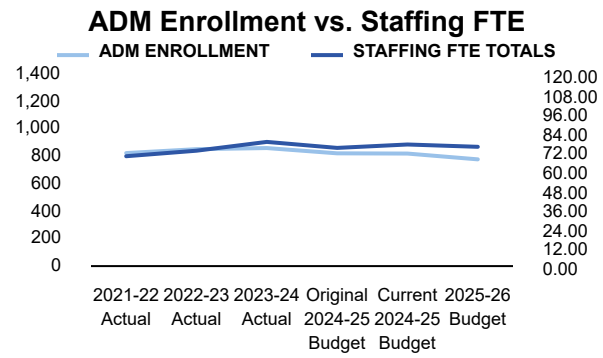
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 4,037,771	$ 4,327,303	$ 4,373,062	$ 4,667,648	$ 4,835,618	$ 4,658,913	$ (176,705)	(4%)
320	Non-certificated Salaries	1,015,225	999,437	1,083,736	904,043	1,119,400	1,150,276	30,876	3%
360	Employee Benefits	2,339,956	2,529,892	2,377,157	2,566,727	2,722,820	2,795,574	72,754	3%
	Total Personnel	**7,392,952**	**7,856,632**	**7,833,955**	**8,138,418**	**8,677,838**	**8,604,763**	**(73,075)**	**(1%)**
NON-PERSONNEL EXPENDITURE									-%
410	Professional & Technical Services	20,558	22,023	42,546	29,617	33,714	29,125	(4,589)	(14%)
420	Staff Travel	7,471	10,461	21,467	7,280	12,676	2,550	(10,126)	(80%)
425	Student Travel	86,552	122,052	138,083	-	87,817	-	(87,817)	(100%)
430	Utilities	62,985	68,885	67,648	38,147	77,336	104,364	27,028	35%
435	Energy	372,100	376,697	397,938	414,048	470,528	452,737	(17,791)	(4%)
440	Purchased Services	73,841	75,318	88,575	23,325	91,958	22,781	(69,177)	(75%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	176,354	157,949	183,443	156,481	176,487	100,134	(76,353)	(43%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	11,489	11,399	92,885	4,000	18,331	3,927	(14,404)	(79%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	5,395	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**816,745**	**844,784**	**1,032,585**	**672,898**	**968,847**	**715,618**	**(253,229)**	**(26%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 8,209,697**	**$ 8,701,416**	**$ 8,866,540**	**$ 8,811,316**	**$ 9,646,685**	**$ 9,320,381**	**$ (326,304)**	**(3%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**816.80**	**845.34**	**853.48**	**815.00**	**813.30**	**771.00**	**(42.30)**	**(5%)**
CERTIFICATED FTE								-%
Director	-	-	-	-	-	-	-	-%
Administrator	3.00	3.00	4.00	4.00	4.00	4.00	-	-%
Classroom Teacher	22.00	25.50	29.50	30.00	30.30	26.80	(3.50)	(12%)
SPED Teacher	9.00	8.00	8.00	6.90	7.90	8.00	0.10	1%
Specialist - School	9.00	9.50	11.00	8.60	6.80	7.00	0.20	3%
Counselor	1.00	2.00	2.00	3.00	3.00	3.00	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**45.00**	**49.00**	**55.50**	**53.50**	**53.00**	**49.80**	**(3.20)**	**(6%)**
NON-CERTIFICATED FTE								-%
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Instructional Aide	11.05	10.50	10.50	8.75	11.38	13.13	1.75	15%
Support Staff	5.00	5.00	5.00	5.00	5.00	5.00	-	-%
Custodial Staff	6.00	6.00	5.00	5.00	5.00	5.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**23.05**	**22.50**	**21.50**	**19.75**	**22.38**	**24.13**	**1.75**	**8%**
STAFFING FTE TOTALS	**68.05**	**71.50**	**77.00**	**73.25**	**75.38**	**73.93**	**(1.45)**	**(2%)**

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: 6/5/2025**

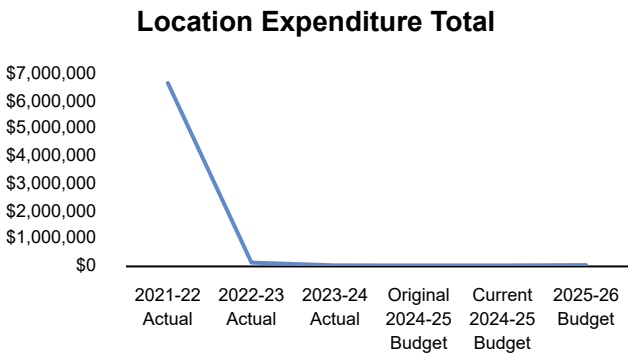
LOCATION EXPENDITURES

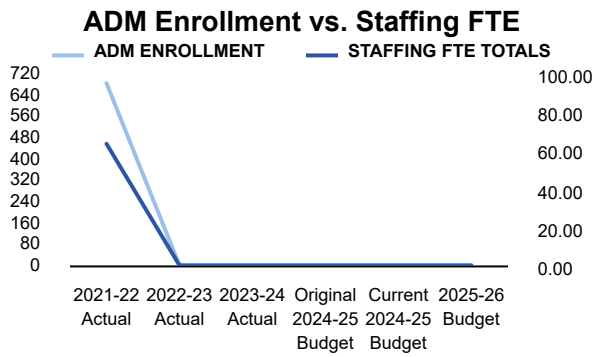
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 3,215,495	$ 5,147	$ 207	$ -	$ -	$ 10,471	$ 10,471	(100%)
320	Non-certificated Salaries	980,604	13,376	-	-	-	-	-	-%
360	Employee Benefits	1,835,278	4,660	34	-	-	2,246	2,246	(100%)
	Total Personnel	**6,031,377**	**23,183**	**241**	**-**	**-**	**12,717**	**12,717**	**(100%)**
NON-PERSONNEL EXPENDITURE									-%
410	Professional & Technical Services	7,180	-	-	-	-	-	-	-%
420	Staff Travel	3,245	-	-	-	-	-	-	-%
425	Student Travel	115,156	-	2,493	-	-	-	-	-%
430	Utilities	51,931	16,737	-	-	-	-	-	-%
435	Energy	278,190	2,706	-	-	-	-	-	-%
440	Purchased Services	87,186	61,123	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	67,815	-	-	-	-	-	-	-%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	9,087	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**619,790**	**80,566**	**2,493**	**-**	**-**	**-**	**-**	**-%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 6,651,167**	**$ 103,749**	**$ 2,734**	**$ -**	**$ -**	**$ 12,717**	**$ 12,717**	**(100%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**683.35**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
CERTIFICATED FTE								-%
Director	-	-	-	-	-	-	-	-%
Administrator	2.00	-	-	-	-	-	-	-%
Classroom Teacher	19.00	-	-	-	-	-	-	-%
SPED Teacher	11.00	-	-	-	-	-	-	-%
Specialist - School	6.00	-	-	-	-	-	-	-%
Counselor	2.00	-	-	-	-	-	-	-%
Nurse	1.00	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**41.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								-%
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	-	-	-	-	-	-	-%
Instructional Aide	10.38	-	-	-	-	-	-	-%
Support Staff	5.00	-	-	-	-	-	-	-%
Custodial Staff	6.00	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**22.38**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**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. The schools were split following the completion of the new Houston High School, with the middle school moving into the old high school building.





Fund: 100 General Fund **Location: 005 Colony High School** **Date: 6/5/2025**

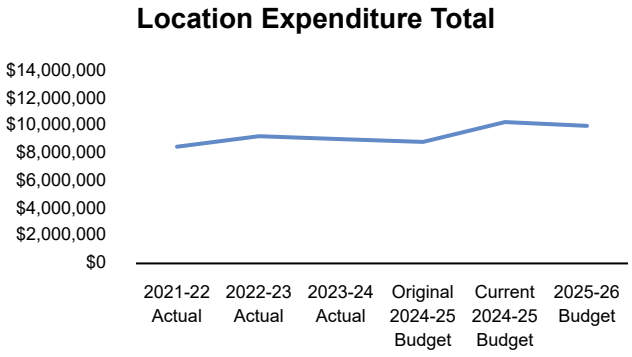
LOCATION EXPENDITURES

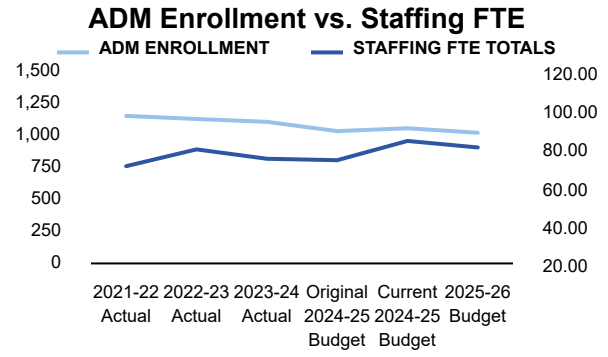
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 4,383,787	$ 4,813,863	$ 4,508,823	$ 4,684,889	$ 5,435,686	$ 5,384,458	$ (51,228)	(1%)
320	Non-certificated Salaries	931,957	995,620	1,058,119	912,944	1,071,109	993,944	(77,165)	(7%)
360	Employee Benefits	2,319,152	2,534,918	2,349,926	2,500,318	2,759,595	2,831,389	71,794	3%
	Total Personnel	**7,634,896**	**8,344,401**	**7,916,868**	**8,098,151**	**9,266,390**	**9,209,791**	**(56,599)**	**(1%)**
NON-PERSONNEL EXPENDITURE									-%
410	Professional & Technical Services	14,638	4,623	79,001	70,000	72,591	84,750	12,159	17%
420	Staff Travel	6,597	5,757	7,792	5,280	-	-	-	-%
425	Student Travel	95,495	147,252	109,399	-	93,580	-	(93,580)	(100%)
430	Utilities	32,720	58,286	54,464	18,310	64,489	84,995	20,506	32%
435	Energy	370,345	350,901	439,619	378,967	415,040	429,224	14,184	3%
440	Purchased Services	62,108	69,460	92,338	31,636	72,766	30,653	(42,113)	(58%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	174,643	205,043	182,348	171,164	229,932	115,854	(114,078)	(50%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	46,552	14,782	100,855	-	15,304	-	(15,304)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	3,890	7,015	14,000	4,000	3,400	(600)	(15%)
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**803,098**	**859,994**	**1,072,831**	**689,357**	**967,702**	**748,876**	**(218,826)**	**(23%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 8,437,994**	**$ 9,204,395**	**$ 8,989,699**	**$ 8,787,508**	**$ 10,234,092**	**$ 9,958,667**	**$ (275,425)**	**(3%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**1,144.95**	**1,120.69**	**1,098.30**	**1,026.00**	**1,048.18**	**1,013.00**	**(35.18)**	**(3%)**
CERTIFICATED FTE								-%
Director	-	-	-	-	-	-	-	-%
Administrator	4.00	3.00	4.00	4.00	4.00	4.00	-	-%
Classroom Teacher	29.00	33.00	32.00	32.00	36.53	34.00	(2.53)	(7%)
SPED Teacher	6.00	7.00	5.00	6.00	7.00	7.00	-	-%
Specialist - School	7.00	9.00	6.50	6.50	7.50	7.50	-	-%
Counselor	3.00	4.00	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	**50.00**	**57.00**	**52.50**	**53.50**	**60.03**	**57.50**	**(2.53)**	**(4%)**
NON-CERTIFICATED FTE								-%
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Instructional Aide	7.13	8.88	9.50	7.75	11.25	10.38	(0.87)	(8%)
Support Staff	6.00	6.00	6.00	6.00	6.00	6.00	-	-%
Custodial Staff	6.00	6.00	5.00	5.00	5.00	5.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**20.13**	**21.88**	**21.50**	**19.75**	**23.25**	**22.38**	**(0.87)**	**(4%)**
STAFFING FTE TOTALS	**70.13**	**78.88**	**74.00**	**73.25**	**83.28**	**79.88**	**(3.40)**	**(4%)**

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: 6/5/2025**

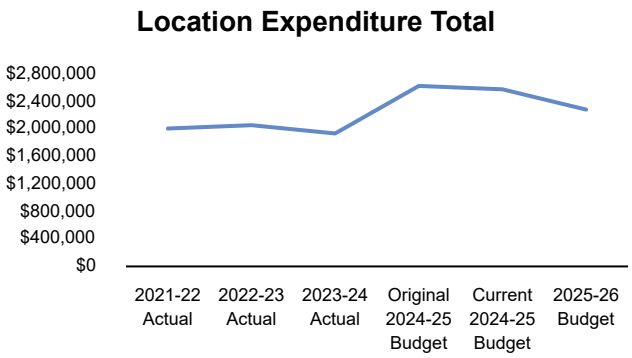
LOCATION EXPENDITURES

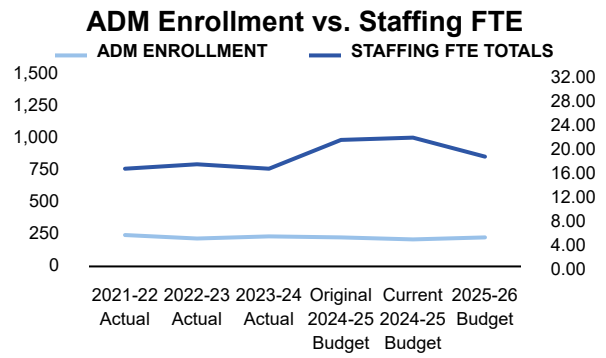
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,091,901	$ 1,133,004	$ 1,018,356	$ 1,475,988	$ 1,389,245	$ 1,221,683	$ (167,562)	(12%)
320	Non-certificated Salaries	207,537	215,162	209,012	222,374	261,010	218,303	(42,707)	(16%)
360	Employee Benefits	542,346	552,521	526,460	758,743	725,243	652,789	(72,454)	(10%)
	Total Personnel	**1,841,784**	**1,900,687**	**1,753,828**	**2,457,105**	**2,375,498**	**2,092,775**	**(282,723)**	**(12%)**
NON-PERSONNEL EXPENDITURE									-%
410	Professional & Technical Services	2,034	-	-	-	-	-	-	-%
420	Staff Travel	3,084	3,337	2,460	12,460	709	-	(709)	(100%)
425	Student Travel	51	55	197	-	270	-	(270)	(100%)
430	Utilities	36,919	32,919	31,549	12,837	40,472	36,750	(3,722)	(9%)
435	Energy	80,271	82,972	87,879	87,872	90,881	95,309	4,428	5%
440	Purchased Services	10,336	10,516	13,281	11,059	17,750	12,437	(5,313)	(30%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	18,096	13,225	33,078	34,557	39,076	34,536	(4,540)	(12%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	4,076	1,569	2,140	2,000	3,415	850	(2,565)	(75%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**154,867**	**144,593**	**170,584**	**160,785**	**192,573**	**179,882**	**(12,691)**	**(7%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 1,996,651**	**$ 2,045,280**	**$ 1,924,412**	**$ 2,617,890**	**$ 2,568,071**	**$ 2,272,657**	**$ (295,414)**	**(12%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**237.50**	**210.30**	**226.95**	**219.00**	**203.35**	**219.00**	**15.65**	**8%**
CERTIFICATED FTE								-%
Director	-	-	-	-	-	-	-	-%
Administrator	1.50	1.99	1.50	1.50	1.50	1.00	(0.50)	(33%)
Classroom Teacher	7.00	7.00	7.00	11.00	11.00	10.00	(1.00)	(9%)
SPED Teacher	2.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	1.00	2.00	2.00	2.00	1.00	1.00	-	-%
Nurse	0.50	-	-	0.80	0.80	0.50	(0.30)	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**12.00**	**11.99**	**11.50**	**16.30**	**15.30**	**13.50**	**(1.80)**	**(12%)**
NON-CERTIFICATED FTE								-%
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	1.62	0.62	0.37	0.37	1.25	0.88	(0.37)	(30%)
Support Staff	1.50	2.50	2.50	2.50	3.00	2.00	(1.00)	(33%)
Custodial Staff	1.00	1.75	1.75	1.75	1.75	1.75	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**4.12**	**4.87**	**4.62**	**4.62**	**6.00**	**4.63**	**(1.37)**	**(23%)**
STAFFING FTE TOTALS	**16.12**	**16.86**	**16.12**	**20.92**	**21.30**	**18.13**	**(3.17)**	**(15%)**

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: 6/5/2025**

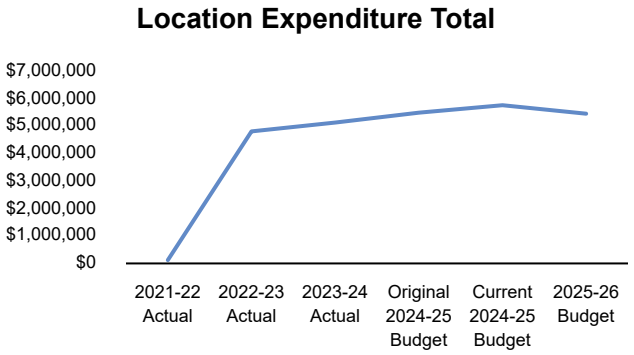
LOCATION EXPENDITURES

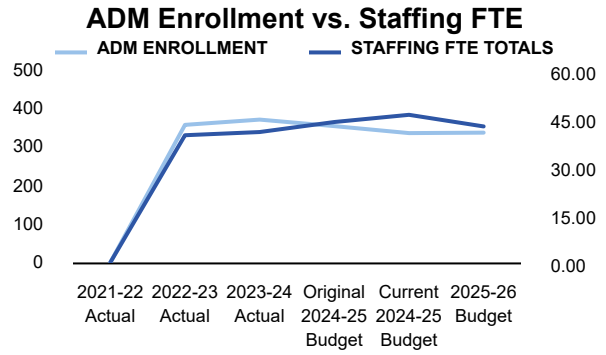
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 35,217	$ 2,222,900	$ 2,395,019	$ 2,695,751	$ 2,703,710	$ 2,617,440	$ (86,270)	$ (0)
320	Non-certificated Salaries	13,339	642,364	724,612	633,532	761,254	661,958	(99,296)	(13%)
360	Employee Benefits	19,941	1,360,956	1,419,935	1,640,603	1,658,441	1,660,782	2,341	0%
	Total Personnel	**68,497**	**4,226,220**	**4,539,566**	**4,969,886**	**5,123,405**	**4,940,180**	**(183,225)**	**(4%)**
NON-PERSONNEL EXPENDITURE									-%
410	Professional & Technical Services	16,339	2,771	13,777	25,417	25,417	18,000	(7,417)	(29%)
420	Staff Travel	-	5,515	8,557	3,111	4,633	-	(4,633)	(100%)
425	Student Travel	-	119,585	111,786	3,000	86,660	1,233	(85,427)	(99%)
430	Utilities	-	29,803	45,369	20,042	66,865	71,550	4,685	7%
435	Energy	-	256,988	216,388	326,664	262,111	291,075	28,964	11%
440	Purchased Services	-	48,949	73,510	46,919	79,124	45,990	(33,134)	(42%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	-	81,707	66,637	58,915	73,472	54,644	(18,828)	(26%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	6,259	24,014	6,000	10,133	-	(10,133)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**16,339**	**551,577**	**560,038**	**490,068**	**608,415**	**482,492**	**(125,923)**	**(21%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 84,836**	**$ 4,777,797**	**$ 5,099,604**	**$ 5,459,954**	**$ 5,731,820**	**$ 5,422,672**	**$ (309,148)**	**(5%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**-**	**358.25**	**371.97**	**355.00**	**336.80**	**338.00**	**1.20**	**0%**
CERTIFICATED FTE								-%
Director	-	-	-	-	-	-	-	-%
Administrator	-	2.00	2.00	2.00	2.00	2.00	-	-%
Classroom Teacher	-	12.00	10.50	13.50	13.00	11.00	(2.00)	(15%)
SPED Teacher	-	5.00	6.00	6.00	6.00	6.00	-	-%
Specialist - School	-	5.00	5.50	6.50	6.00	6.00	-	-%
Counselor	-	2.00	2.00	2.00	2.00	2.00	-	-%
Nurse	-	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**27.00**	**27.00**	**31.00**	**30.00**	**28.00**	**(2.00)**	**(7%)**
NON-CERTIFICATED FTE								-%
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	0.50	0.50	0.50	1.00	0.50	(0.50)	(50%)
Instructional Aide	-	5.25	5.25	4.38	6.13	7.00	0.87	14%
Support Staff	-	4.00	4.00	4.00	5.00	3.00	(2.00)	(40%)
Custodial Staff	-	3.00	4.00	4.00	4.00	4.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**12.75**	**13.75**	**12.88**	**16.13**	**14.50**	**(1.63)**	**(10%)**
STAFFING FTE TOTALS	**-**	**39.75**	**40.75**	**43.88**	**46.13**	**42.50**	**(3.63)**	**(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: 6/5/2025**

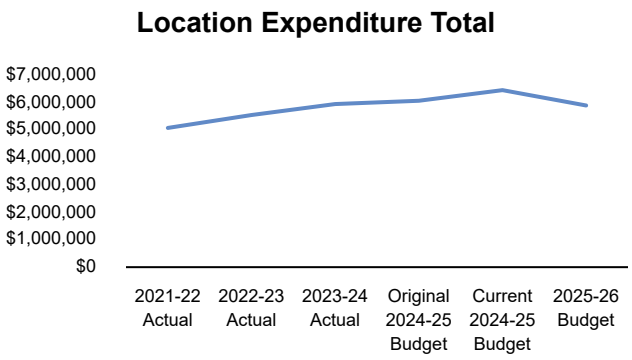
LOCATION EXPENDITURES

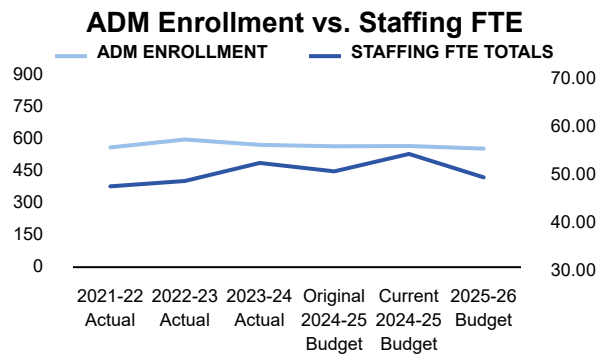
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,615,496	$ 2,876,026	$ 3,006,216	$ 3,111,134	$ 3,252,167	$ 2,870,469	$ (381,698)	(12%)
320	Non-certificated Salaries	625,902	660,450	778,151	718,332	787,207	768,301	(18,906)	(2%)
360	Employee Benefits	1,501,655	1,652,077	1,695,202	1,822,954	1,889,541	1,789,397	(100,144)	(5%)
	Total Personnel	**4,743,053**	**5,188,553**	**5,479,569**	**5,652,420**	**5,928,915**	**5,428,167**	**(500,748)**	**(8%)**
NON-PERSONNEL EXPENDITURE									-%
410	Professional & Technical Services	24,023	2,994	64,578	62,500	72,710	68,922	(3,788)	(5%)
420	Staff Travel	2,040	-	5,524	2,040	1,380	850	(530)	(38%)
425	Student Travel	587	1,517	2,352	2,600	3,756	1,360	(2,396)	(64%)
430	Utilities	35,561	54,650	54,823	30,487	58,594	67,397	8,803	15%
435	Energy	169,641	189,204	190,916	184,471	212,662	211,566	(1,096)	(1%)
440	Purchased Services	14,731	17,257	39,288	14,854	27,782	15,178	(12,604)	(45%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	48,874	53,280	71,700	78,084	108,960	63,860	(45,100)	(41%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	1,354	2,887	1,531	3,000	3,000	595	(2,405)	(80%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**296,811**	**321,789**	**430,712**	**378,036**	**488,844**	**429,728**	**(59,116)**	**(12%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 5,039,864**	**$ 5,510,342**	**$ 5,910,281**	**$ 6,030,456**	**$ 6,417,759**	**$ 5,857,895**	**$ (559,864)**	**(9%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**556.60**	**593.75**	**568.60**	**562.00**	**563.10**	**551.00**	**(12.10)**	**(2%)**
CERTIFICATED FTE								-%
Director	-	-	-	-	-	-	-	-%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Classroom Teacher	17.00	19.00	20.00	20.00	21.00	19.00	(2.00)	(10%)
SPED Teacher	7.00	6.00	6.00	6.00	6.00	4.00	(2.00)	(33%)
Specialist - School	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Counselor	1.00	2.00	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	**30.00**	**32.00**	**33.00**	**33.00**	**34.00**	**30.00**	**(4.00)**	**(12%)**
NON-CERTIFICATED FTE								-%
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Instructional Aide	8.63	7.75	9.50	7.75	10.38	9.50	(0.88)	(8%)
Support Staff	3.00	3.00	4.00	4.00	4.00	4.00	-	-%
Custodial Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**16.63**	**15.75**	**18.50**	**16.75**	**19.38**	**18.50**	**(0.88)**	**(5%)**
STAFFING FTE TOTALS	**46.63**	**47.75**	**51.50**	**49.75**	**53.38**	**48.50**	**(4.88)**	**(9%)**

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: 6/5/2025**

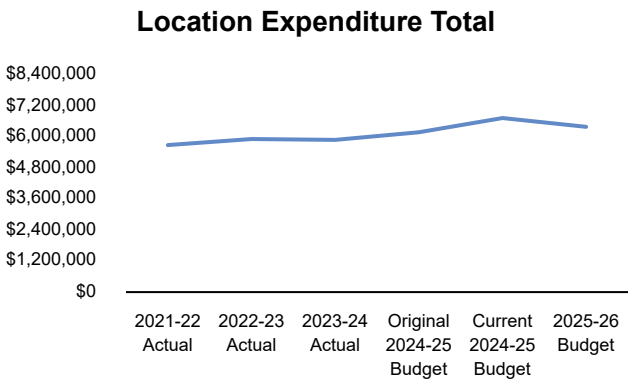
LOCATION EXPENDITURES

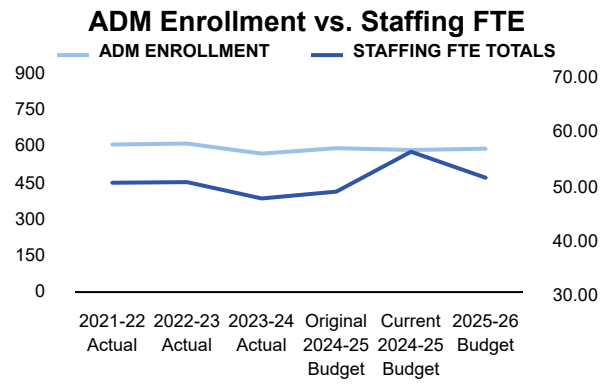
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,785,983	$ 2,955,260	$ 2,937,591	$ 3,204,029	$ 3,293,567	$ 3,160,771	$ (132,796)	(4%)
320	Non-certificated Salaries	728,381	727,610	712,214	681,223	854,301	776,613	(77,688)	(9%)
360	Employee Benefits	1,696,676	1,747,665	1,691,036	1,796,664	1,975,110	1,895,367	(79,743)	(4%)
	Total Personnel	**5,211,040**	**5,430,535**	**5,340,841**	**5,681,916**	**6,122,978**	**5,832,751**	**(290,227)**	**(5%)**
NON-PERSONNEL EXPENDITURE									-%
410	Professional & Technical Services	20,558	12,882	30,825	25,417	25,417	27,000	1,583	6%
420	Staff Travel	3,550	-	2,975	2,040	36	-	(36)	(100%)
425	Student Travel	5,656	978	1,445	-	-	-	-	-%
430	Utilities	47,181	50,778	52,827	23,050	56,307	67,479	11,172	20%
435	Energy	275,882	277,632	279,912	273,351	323,668	313,998	(9,670)	(3%)
440	Purchased Services	16,471	14,315	19,800	14,854	29,923	15,718	(14,205)	(47%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	45,333	51,449	95,610	99,180	109,085	72,664	(36,421)	(33%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	893	3,943	2,439	500	850	-	(850)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	17,200	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**415,524**	**429,177**	**485,833**	**438,392**	**545,286**	**496,859**	**(48,427)**	**(9%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 5,626,564**	**$ 5,859,712**	**$ 5,826,674**	**$ 6,120,308**	**$ 6,668,264**	**$ 6,329,610**	**$ (338,654)**	**(5%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**605.15**	**609.10**	**567.60**	**590.00**	**582.60**	**588.00**	**5.40**	**1%**
CERTIFICATED FTE								-%
Director	-	-	-	-	-	-	-	-%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Classroom Teacher	20.00	20.00	19.00	21.00	22.07	20.17	(1.90)	(9%)
SPED Teacher	7.00	6.00	5.00	6.00	6.00	6.00	-	-%
Specialist - School	2.00	3.00	2.00	2.00	2.00	2.00	-	-%
Counselor	1.00	2.00	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	**33.00**	**34.00**	**31.00**	**34.00**	**35.07**	**33.17**	**(1.90)**	**(5%)**
NON-CERTIFICATED FTE								-%
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Instructional Aide	7.88	7.00	7.00	5.25	10.50	8.63	(1.87)	(18%)
Support Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	-%
Custodial Staff	4.00	4.00	4.00	4.00	5.00	4.00	(1.00)	(20%)
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**16.88**	**16.00**	**16.00**	**14.25**	**20.50**	**17.63**	**(2.87)**	**(14%)**
STAFFING FTE TOTALS	**49.88**	**50.00**	**47.00**	**48.25**	**55.57**	**50.80**	**(4.77)**	**(9%)**

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: 6/5/2025**

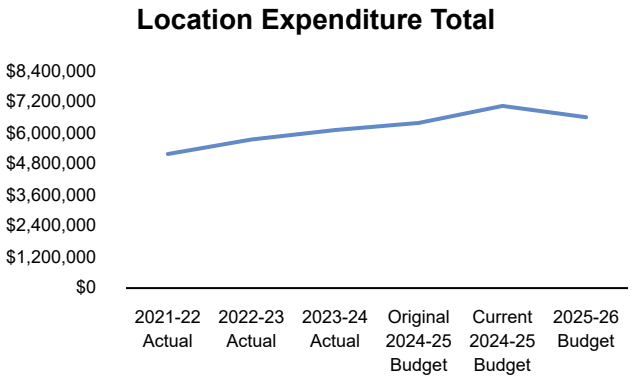
LOCATION EXPENDITURES

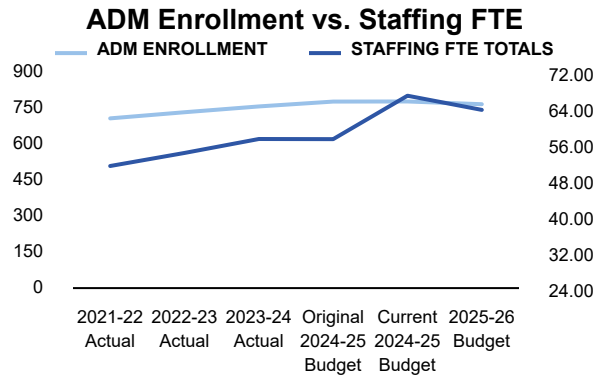
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,655,145	$ 2,966,378	$ 3,185,376	$ 3,422,926	$ 3,745,948	$ 3,452,474	$ (293,474)	(8%)
320	Non-certificated Salaries	622,955	646,091	732,611	724,844	836,173	852,607	16,434	2%
360	Employee Benefits	1,530,798	1,726,907	1,672,930	1,785,901	1,921,585	1,802,588	(118,997)	(6%)
	Total Personnel	**4,808,898**	**5,339,376**	**5,590,917**	**5,933,671**	**6,503,706**	**6,107,669**	**(396,037)**	**(6%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	30,140	4,646	66,143	70,000	72,677	72,000	(677)	(1%)
420	Staff Travel	2,040	653	2,824	2,040	-	-	-	-%
425	Student Travel	4,125	754	114	-	-	-	-	-%
430	Utilities	24,306	38,254	36,372	13,484	46,912	48,873	1,961	4%
435	Energy	214,319	237,469	228,259	228,164	249,907	259,200	9,293	4%
440	Purchased Services	11,114	18,815	52,178	20,104	46,020	20,428	(25,592)	(56%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	77,208	77,762	123,884	117,608	125,716	97,522	(28,194)	(22%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	2,660	12,102	565	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	10,000	6,875	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**365,912**	**400,455**	**517,214**	**451,400**	**541,232**	**498,023**	**(43,209)**	**(8%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 5,174,810**	**$ 5,739,831**	**$ 6,108,131**	**$ 6,385,071**	**$ 7,044,938**	**$ 6,605,692**	**$ (439,246)**	**(6%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**703.03**	**728.60**	**752.78**	**773.00**	**773.45**	**762.00**	**(11.45)**	**(1%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Classroom Teacher	22.00	25.00	25.00	27.00	30.00	29.00	(1.00)	(3%)
SPED Teacher	6.00	6.00	6.00	6.00	7.00	6.00	(1.00)	(14%)
Specialist - School	1.00	2.00	2.00	2.00	2.00	2.00	-	-%
Counselor	1.00	2.00	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	**33.00**	**38.00**	**38.00**	**40.00**	**44.00**	**42.00**	**(2.00)**	**(5%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Instructional Aide	8.91	6.81	8.91	6.88	11.53	10.38	(1.15)	(10%)
Support Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	-%
Custodial Staff	4.00	4.00	5.00	5.00	6.00	6.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**17.91**	**15.81**	**18.91**	**16.88**	**22.53**	**21.38**	**(1.15)**	**(5%)**
STAFFING FTE TOTALS	**50.91**	**53.81**	**56.91**	**56.88**	**66.53**	**63.38**	**(3.15)**	**(5%)**

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: 6/5/2025**

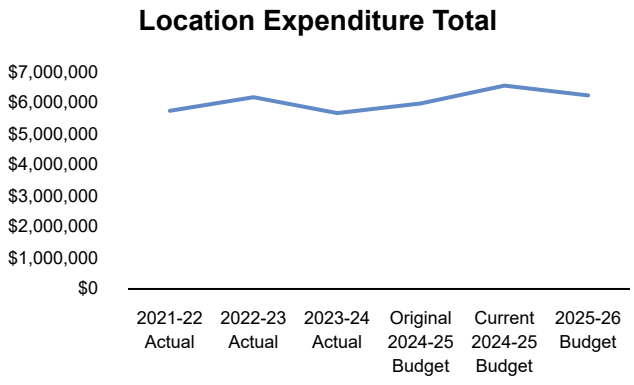
LOCATION EXPENDITURES

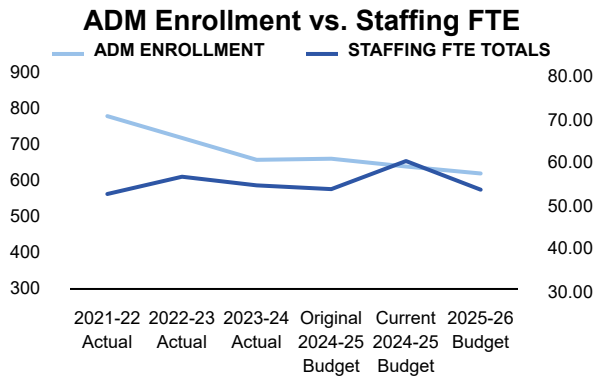
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 3,050,426	$ 3,239,995	$ 2,877,670	$ 3,062,670	$ 3,328,083	$ 3,098,348	$ (229,735)	(7%)
320	Non-certificated Salaries	630,316	615,537	654,881	692,904	783,015	756,627	(26,388)	(3%)
360	Employee Benefits	1,687,022	1,923,919	1,723,114	1,786,162	1,947,483	1,892,221	(55,262)	(3%)
	Total Personnel	**5,367,764**	**5,779,451**	**5,255,665**	**5,541,736**	**6,058,581**	**5,747,196**	**(311,385)**	**(5%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	105	-	(105)	(100%)
420	Staff Travel	3,060	-	2,717	2,040	-	-	-	-%
425	Student Travel	4,154	1,269	2,550	-	-	-	-	-%
430	Utilities	36,556	41,347	41,683	12,337	46,620	60,014	13,394	29%
435	Energy	231,715	260,751	259,836	308,073	317,096	332,935	15,839	5%
440	Purchased Services	14,162	14,533	22,693	17,854	24,188	18,178	(6,010)	(25%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	83,376	69,655	81,808	98,268	111,012	81,411	(29,601)	(27%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	565	-	405	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	15,000	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**373,588**	**402,555**	**411,692**	**438,572**	**499,021**	**492,538**	**(6,483)**	**(1%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 5,741,352**	**$ 6,182,006**	**$ 5,667,357**	**$ 5,980,308**	**$ 6,557,602**	**$ 6,239,734**	**$ (317,868)**	**(5%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**777.37**	**716.75**	**655.95**	**659.00**	**637.40**	**618.00**	**(19.40)**	**(3%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	3.00	2.00	2.00	2.00	2.00	2.00	-	-%
Classroom Teacher	22.00	26.00	26.00	25.00	27.00	24.00	(3.00)	(11%)
SPED Teacher	7.00	7.00	6.00	7.00	7.00	6.00	(1.00)	(14%)
Specialist - School	1.00	1.00	-	-	1.00	1.00	-	-%
Counselor	1.00	2.00	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	**35.00**	**39.00**	**37.00**	**37.00**	**40.00**	**36.00**	**(4.00)**	**(10%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Instructional Aide	7.75	7.75	7.75	6.88	10.38	7.75	(2.63)	(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	4.00	4.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**16.75**	**16.75**	**16.75**	**15.88**	**19.38**	**16.75**	**(2.63)**	**(14%)**
STAFFING FTE TOTALS	**51.75**	**55.75**	**53.75**	**52.88**	**59.38**	**52.75**	**(6.63)**	**(11%)**

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: 6/5/2025**

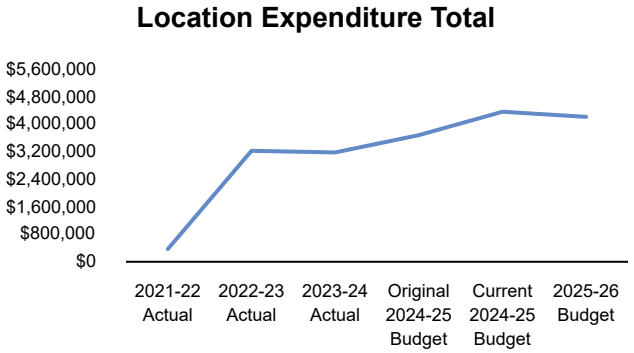
LOCATION EXPENDITURES

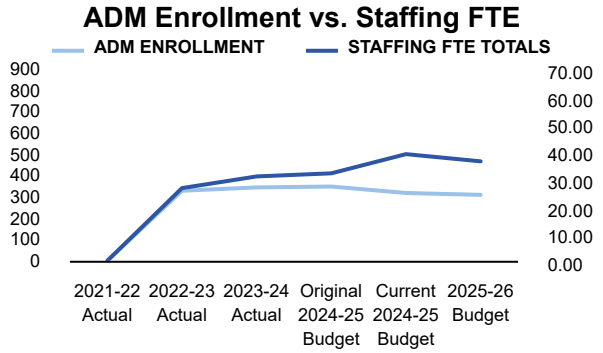
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 172,431	$ 1,723,674	$ 1,534,872	$ 1,764,679	$ 2,093,255	$ 1,961,255	$ (132,000)	(6%)
320	Non-certificated Salaries	42,882	427,970	412,498	416,290	542,006	525,806	(16,200)	(3%)
360	Employee Benefits	109,097	925,156	877,609	1,059,530	1,291,933	1,242,671	(49,262)	(4%)
	Total Personnel	**324,410**	**3,076,800**	**2,824,979**	**3,240,499**	**3,927,194**	**3,729,732**	**(197,462)**	**(5%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	16,339	2,771	13,777	25,417	25,417	18,000	(7,417)	(29%)
420	Staff Travel	-	-	2,112	2,240	200	85	(115)	(58%)
425	Student Travel	-	-	114	-	-	-	-	-%
430	Utilities	-	6,936	20,843	13,684	26,525	37,483	10,958	41%
435	Energy	-	80,771	191,136	286,882	278,554	319,367	40,813	15%
440	Purchased Services	-	11,591	65,639	50,253	39,290	54,303	15,013	38%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	-	26,205	40,894	44,336	48,680	37,450	(11,230)	(23%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	2,110	-	700	700	425	(275)	(39%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**16,339**	**130,384**	**334,515**	**423,512**	**419,366**	**467,113**	**47,747**	**11%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 340,749**	**$ 3,207,184**	**$ 3,159,494**	**$ 3,664,011**	**$ 4,346,560**	**$ 4,196,845**	**$ (149,715)**	**(3%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**-**	**328.35**	**343.90**	**348.00**	**317.65**	**309.00**	**(8.65)**	**(3%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	2.00	2.00	2.00	2.00	2.00	-	-%
Classroom Teacher	-	11.00	9.50	11.50	14.50	12.00	(2.50)	(17%)
SPED Teacher	-	5.00	5.00	5.00	5.00	5.00	-	-%
Specialist - School	-	1.00	1.50	1.50	1.50	2.00	0.50	33%
Counselor	-	1.00	1.00	1.00	1.00	1.00	-	-%
Nurse	-	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**21.00**	**20.00**	**22.00**	**25.00**	**23.00**	**(2.00)**	**(8%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	0.50	0.50	0.50	1.00	0.50	(0.50)	(50%)
Instructional Aide	-	5.75	4.25	3.38	6.88	7.75	0.87	13%
Support Staff	-	2.00	3.00	3.00	3.00	2.00	(1.00)	(33%)
Custodial Staff	-	2.00	3.00	3.00	3.00	3.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**4.50**	**10.75**	**9.88**	**13.88**	**13.25**	**(0.63)**	**(5%)**
STAFFING FTE TOTALS	**-**	**26.50**	**30.75**	**31.88**	**38.88**	**36.25**	**(2.63)**	**(7%)**

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: 6/5/2025**

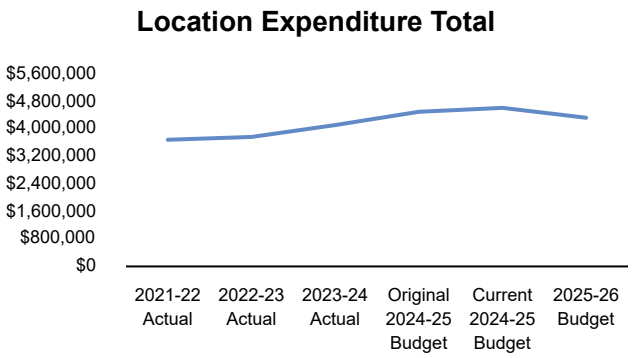
LOCATION EXPENDITURES

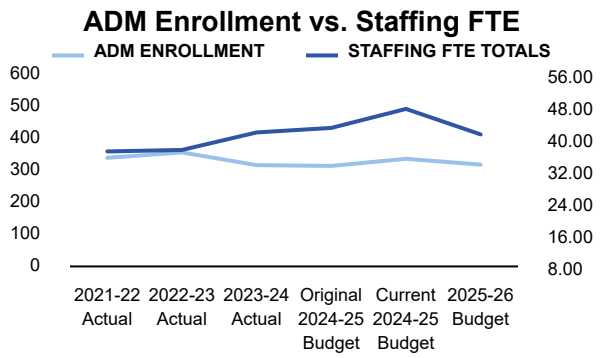
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,757,489	$ 1,801,213	$ 2,017,825	$ 2,162,711	$ 2,254,927	$ 2,082,338	$ (172,589)	(8%)
320	Non-certificated Salaries	563,704	584,688	614,576	685,204	726,430	679,402	(47,028)	(6%)
360	Employee Benefits	1,169,015	1,157,562	1,259,228	1,437,086	1,388,210	1,334,404	(53,806)	(4%)
	Total Personnel	**3,490,208**	**3,543,463**	**3,891,629**	**4,285,001**	**4,369,567**	**4,096,144**	**(273,423)**	**(6%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	50	-	-	-	-	-	-	-%
420	Staff Travel	720	-	2,677	1,440	-	-	-	-%
425	Student Travel	-	33	4,734	-	-	-	-	-%
430	Utilities	27,991	28,669	29,407	13,876	36,697	37,007	310	1%
435	Energy	87,244	99,711	93,952	105,793	115,059	101,818	(13,241)	(12%)
440	Purchased Services	29,339	50,125	37,626	36,588	27,358	36,050	8,692	32%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	29,533	25,622	33,373	38,756	46,996	36,199	(10,797)	(23%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	442	138	439	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**175,319**	**204,298**	**202,208**	**196,453**	**226,110**	**211,074**	**(15,036)**	**(7%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 3,665,527**	**$ 3,747,761**	**$ 4,093,837**	**$ 4,481,454**	**$ 4,595,677**	**$ 4,307,218**	**$ (288,459)**	**(6%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**336.43**	**353.15**	**313.45**	**311.00**	**333.15**	**315.00**	**(18.15)**	**(5%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	2.00	2.00	2.00	2.00	-	-%
Classroom Teacher	13.00	15.00	15.00	17.00	20.00	17.00	(3.00)	(15%)
SPED Teacher	7.00	5.00	5.00	5.00	5.00	5.00	-	-%
Specialist - School	1.50	1.50	1.00	1.00	1.00	0.50	(0.50)	(50%)
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**23.50**	**23.50**	**24.00**	**26.00**	**29.00**	**25.50**	**(3.50)**	**(12%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	10.00	8.87	12.75	11.88	13.63	10.75	(2.88)	(21%)
Support Staff	2.00	2.50	2.50	2.50	2.50	2.50	-	-%
Custodial Staff	1.00	2.00	2.00	2.00	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**13.00**	**13.37**	**17.25**	**16.38**	**18.13**	**15.25**	**(2.88)**	**(16%)**
STAFFING FTE TOTALS	**36.50**	**36.87**	**41.25**	**42.38**	**47.13**	**40.75**	**(6.38)**	**(14%)**

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: 6/5/2025**

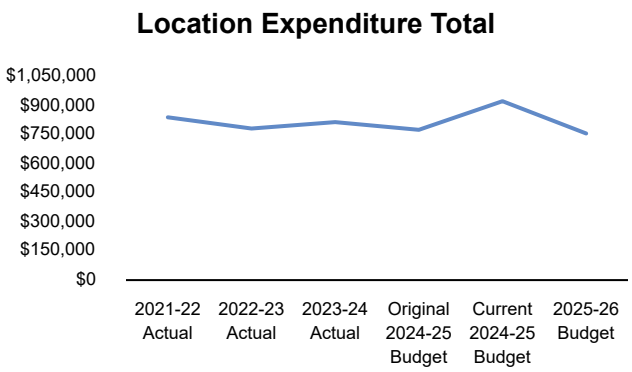
LOCATION EXPENDITURES

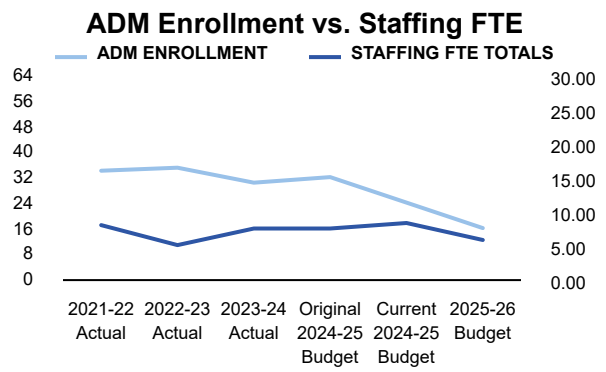
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 356,131	$ 333,157	$ 360,402	$ 337,927	$ 415,577	$ 311,986	$ (103,591)	(25%)
320	Non-certificated Salaries	138,620	122,461	124,626	130,309	120,866	123,620	(5,617)	(5%)
360	Employee Benefits	222,413	201,948	197,483	187,322	238,797	159,536	(44,433)	(19%)
	Total Personnel	**717,164**	**657,566**	**682,511**	**655,558**	**775,240**	**595,142**	**(153,641)**	**(20%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	143	844	720	-	-	-	-%
425	Student Travel	3,456	3,192	1,965	-	4,500	-	(4,500)	(100%)
430	Utilities	17,784	18,237	18,515	2,211	18,870	2,512	(655)	(3%)
435	Energy	71,770	73,380	74,592	75,087	74,971	-	3,533	5%
440	Purchased Services	12,363	10,712	12,967	16,899	21,141	17,028	(4,113)	(19%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	9,718	11,811	16,212	17,905	20,605	14,855	(6,424)	(31%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	523	-	395	-	385	-	(385)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**115,614**	**117,475**	**125,490**	**112,822**	**140,472**	**34,395**	**(12,544)**	**(9%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 832,778**	**$ 775,041**	**$ 808,001**	**$ 768,380**	**$ 915,712**	**$ 629,537**	**$ (166,185)**	**(18%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**34.00**	**34.95**	**30.25**	**32.00**	**24.00**	**16.00**	**(8.00)**	**(33%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	0.50	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	4.00	2.00	2.00	3.00	4.00	2.00	(2.00)	(50%)
SPED Teacher	0.50	1.00	1.00	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**5.00**	**4.00**	**4.00**	**4.00**	**5.00**	**3.00**	**(2.00)**	**(40%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	0.94	-	1.44	1.44	1.25	1.00	(0.50)	(40%)
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Custodial Staff	1.00	-	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**2.94**	**1.00**	**3.44**	**3.44**	**3.25**	**3.00**	**(0.50)**	**(15%)**
STAFFING FTE TOTALS	**7.94**	**5.00**	**7.44**	**7.44**	**8.25**	**6.00**	**(2.50)**	**(30%)**

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: 6/5/2025**

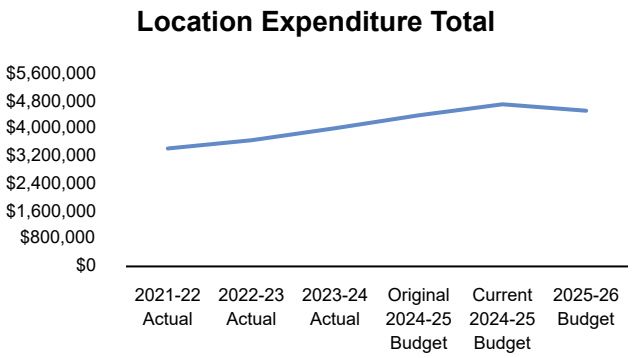
LOCATION EXPENDITURES

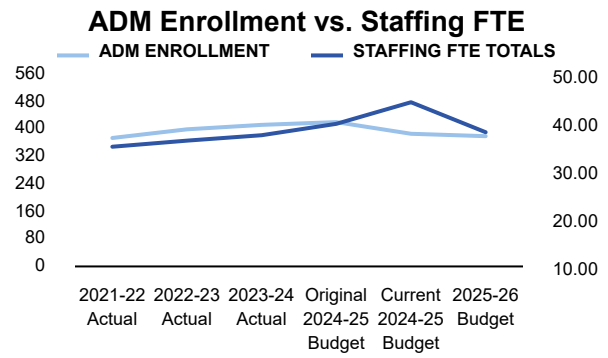
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,839,867	$ 1,869,535	$ 2,161,733	$ 2,372,653	$ 2,481,591	$ 2,388,952	$ (92,639)	(4%)
320	Non-certificated Salaries	421,785	436,928	487,312	473,633	527,573	518,612	(8,961)	(2%)
360	Employee Benefits	998,980	1,046,173	1,193,713	1,363,293	1,471,189	1,392,005	(79,184)	(5%)
	Total Personnel	**3,260,632**	**3,352,636**	**3,842,758**	**4,209,579**	**4,480,353**	**4,299,569**	**(180,784)**	**(4%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	215	-	-	-	-	-	-%
420	Staff Travel	720	-	2,135	720	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	30,750	32,983	32,141	17,688	36,872	43,497	6,625	18%
435	Energy	80,227	83,497	84,493	91,682	93,622	93,913	291	0%
440	Purchased Services	16,726	167,245	15,817	16,252	33,419	33,864	445	1%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	22,150	14,233	19,877	43,390	55,608	41,272	(14,336)	(26%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	159	793	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	5,050	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**150,732**	**298,966**	**159,513**	**169,732**	**219,521**	**212,546**	**(6,975)**	**(3%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 3,411,364**	**$ 3,651,602**	**$ 4,002,271**	**$ 4,379,311**	**$ 4,699,874**	**$ 4,512,115**	**$ (187,759)**	**(4%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**371.75**	**397.00**	**410.00**	**418.00**	**384.00**	**377.00**	**(7.00)**	**(2%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	15.00	16.00	17.00	20.00	20.00	19.00	(1.00)	(5%)
SPED Teacher	4.99	4.00	4.50	4.50	4.50	5.00	0.50	11%
Specialist - School	0.50	0.50	1.00	1.00	2.00	1.00	(1.00)	(50%)
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	-	(1.00)	(100%)
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**22.49**	**22.50**	**24.50**	**27.50**	**28.50**	**26.00**	**(2.50)**	**(9%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	8.24	9.00	8.13	7.50	11.00	7.25	(3.75)	(34%)
Support Staff	2.00	2.50	2.50	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**12.24**	**13.50**	**12.63**	**12.00**	**15.50**	**11.75**	**(3.75)**	**(24%)**
STAFFING FTE TOTALS	**34.73**	**36.00**	**37.13**	**39.50**	**44.00**	**37.75**	**(6.25)**	**(14%)**

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: 6/5/2025**

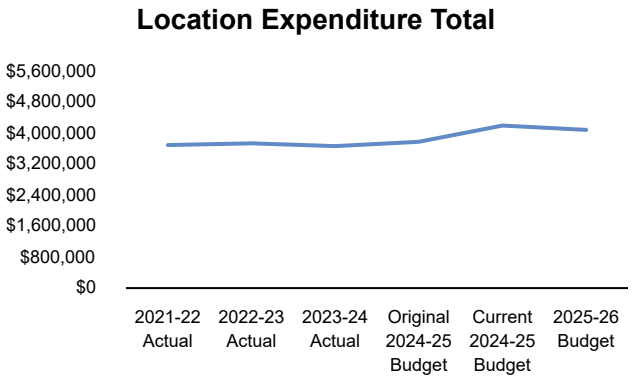
LOCATION EXPENDITURES

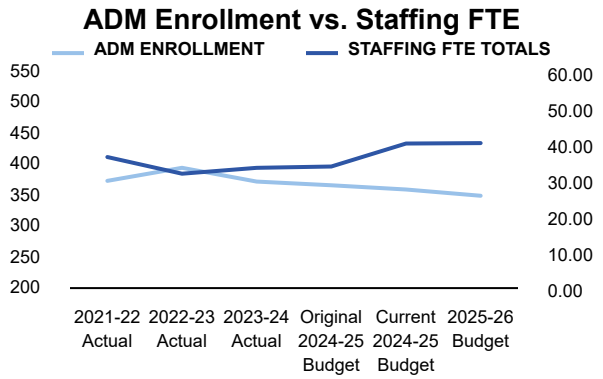
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,070,077	$ 2,174,280	$ 2,052,830	$ 2,144,667	$ 2,302,137	$ 2,196,100	$ (106,037)	(5%)
320	Non-certificated Salaries	371,671	301,429	364,179	343,143	436,854	521,721	84,867	19%
360	Employee Benefits	1,099,985	1,096,880	1,051,685	1,103,639	1,240,512	1,173,638	(66,874)	(5%)
	Total Personnel	**3,541,733**	**3,572,589**	**3,468,694**	**3,591,449**	**3,979,503**	**3,891,459**	**(88,044)**	**(2%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	1,383	-	(1,383)	(100%)
420	Staff Travel	647	-	1,784	720	-	-	-	-%
425	Student Travel	325	246	-	300	300	255	(45)	(15%)
430	Utilities	16,364	17,860	17,747	22,227	28,409	31,009	2,600	9%
435	Energy	87,041	93,493	97,397	95,522	109,942	101,261	(8,681)	(8%)
440	Purchased Services	11,452	12,259	23,294	12,565	16,697	12,858	(3,839)	(23%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	24,815	30,509	44,990	44,426	52,040	39,110	(12,930)	(25%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	50	141	1,302	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**140,694**	**154,508**	**186,514**	**175,760**	**208,771**	**184,493**	**(24,278)**	**(12%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 3,682,427**	**$ 3,727,097**	**$ 3,655,208**	**$ 3,767,209**	**$ 4,188,274**	**$ 4,075,952**	**$ (112,322)**	**(3%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**372.15**	**393.30**	**371.00**	**365.00**	**358.15**	**348.00**	**(10.15)**	**(3%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	16.00	14.00	15.00	17.00	18.00	16.50	(1.50)	(8%)
SPED Teacher	5.00	5.00	5.00	4.00	5.00	6.00	1.00	20%
Specialist - School	2.50	1.50	2.00	2.00	2.00	2.00	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**25.50**	**22.50**	**24.00**	**25.00**	**27.00**	**26.50**	**(0.50)**	**(2%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	6.63	4.50	4.63	4.00	8.38	9.00	0.62	7%
Support Staff	2.00	2.50	2.50	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**10.63**	**9.00**	**9.13**	**8.50**	**12.88**	**13.50**	**0.62**	**5%**
STAFFING FTE TOTALS	**36.13**	**31.50**	**33.13**	**33.50**	**39.88**	**40.00**	**0.12**	**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: 034 Swanson Elementary School** **Date: 6/5/2025**

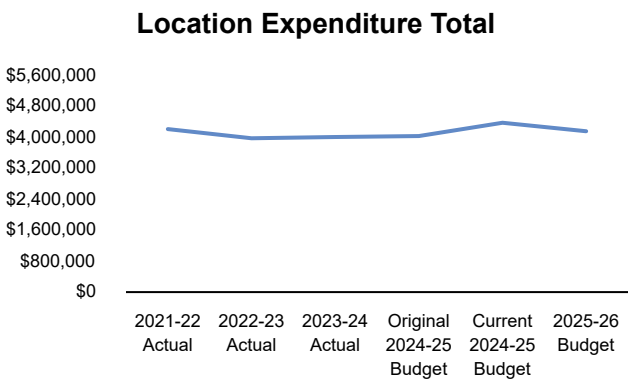
LOCATION EXPENDITURES

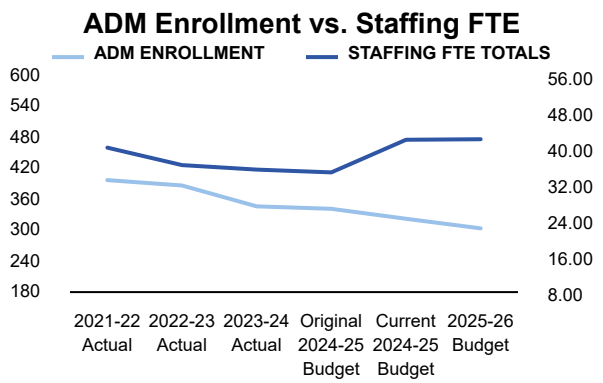
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,330,023	$ 2,257,486	$ 2,234,126	$ 2,294,526	$ 2,375,588	$ 2,128,546	$ (247,042)	(10%)
320	Non-certificated Salaries	421,554	355,132	403,892	395,927	545,173	595,585	50,412	9%
360	Employee Benefits	1,276,690	1,172,112	1,154,208	1,150,297	1,229,375	1,218,041	(11,334)	(1%)
	Total Personnel	**4,028,267**	**3,784,730**	**3,792,226**	**3,840,750**	**4,150,136**	**3,942,172**	**(207,964)**	**(5%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	350	-	-	-	-	-%
420	Staff Travel	720	110	2,780	2,270	1,550	2,593	1,043	67%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	22,827	25,454	26,141	23,393	35,714	40,032	4,318	12%
435	Energy	100,513	106,272	111,533	99,888	113,537	115,110	1,573	1%
440	Purchased Services	6,912	11,345	20,323	10,098	16,895	10,318	(6,577)	(39%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	40,260	34,475	41,489	43,325	46,607	34,075	(12,532)	(27%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	828	11	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**172,060**	**177,667**	**202,616**	**178,974**	**214,303**	**202,128**	**(12,175)**	**(6%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 4,200,327**	**$ 3,962,397**	**$ 3,994,842**	**$ 4,019,724**	**$ 4,364,439**	**$ 4,144,300**	**$ (220,139)**	**(5%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**395.85**	**385.35**	**344.80**	**340.00**	**320.65**	**302.00**	**(18.65)**	**(6%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	20.50	18.00	17.00	17.00	18.00	16.50	(1.50)	(8%)
SPED Teacher	4.00	4.00	4.00	4.00	5.00	6.00	1.00	20%
Specialist - School	1.50	1.50	2.00	2.00	2.00	2.00	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**28.00**	**25.50**	**25.00**	**25.00**	**27.00**	**26.50**	**(0.50)**	**(2%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	7.88	6.00	5.50	4.88	10.13	10.75	0.62	6%
Support Staff	2.00	2.50	2.50	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**11.88**	**10.50**	**10.00**	**9.38**	**14.63**	**15.25**	**0.62**	**4%**
STAFFING FTE TOTALS	**39.88**	**36.00**	**35.00**	**34.38**	**41.63**	**41.75**	**0.12**	**0%**

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: 6/5/2025**

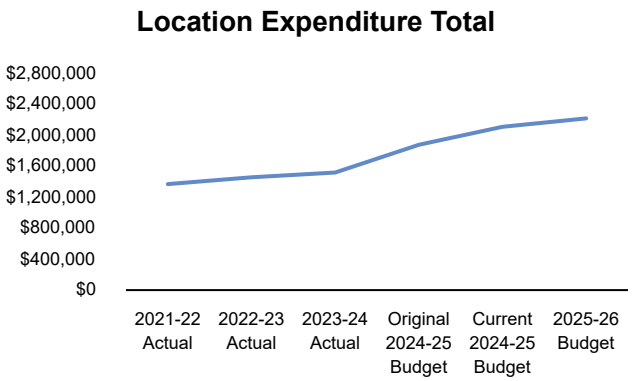
LOCATION EXPENDITURES

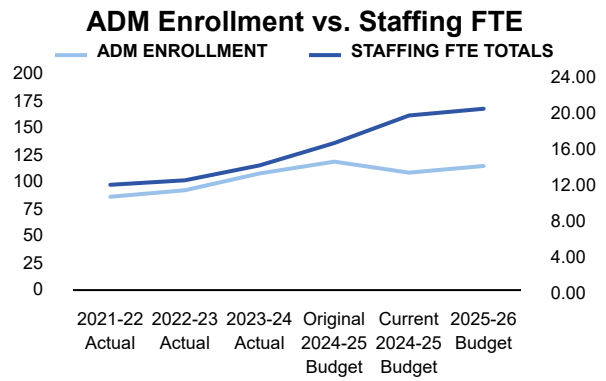
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 633,469	$ 645,013	$ 654,117	$ 863,626	$ 884,272	$ 927,568	$ 43,296	5%
320	Non-certificated Salaries	169,765	178,606	206,403	230,817	325,352	361,115	35,763	11%
360	Employee Benefits	403,133	443,490	464,364	608,340	672,996	713,234	40,238	6%
	Total Personnel	**1,206,367**	**1,267,109**	**1,324,884**	**1,702,783**	**1,882,620**	**2,001,917**	**119,297**	**6%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	577	1,970	5,109	5,010	6,434	2,550	(3,884)	(60%)
425	Student Travel	-	174	-	1,500	-	-	-	-%
430	Utilities	28,122	28,156	27,319	9,640	26,587	36,417	9,830	37%
435	Energy	93,801	103,327	101,511	105,372	108,456	108,024	(432)	(0%)
440	Purchased Services	25,837	38,090	40,918	34,728	48,515	51,182	2,667	5%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	6,278	10,136	10,943	11,210	30,833	12,489	(18,344)	(59%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	119	402	423	430	445	401	(44)	(10%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**154,734**	**182,255**	**186,223**	**167,890**	**221,270**	**211,063**	**(10,207)**	**(5%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 1,361,101**	**$ 1,449,364**	**$ 1,511,107**	**$ 1,870,673**	**$ 2,103,890**	**$ 2,212,980**	**$ 109,090**	**5%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**85.50**	**91.55**	**107.10**	**118.00**	**107.83**	**114.00**	**6.17**	**6%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	5.00	5.00	6.00	8.00	8.00	9.00	1.00	13%
SPED Teacher	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - School	0.25	0.25	0.27	0.50	0.50	0.50	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	0.50	0.50	0.50	0.50	0.50	0.50	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**7.75**	**7.75**	**8.77**	**11.00**	**11.00**	**12.00**	**1.00**	**9%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	0.10	0.10	0.10	0.10	-	-%
Instructional Aide	1.84	2.34	2.88	3.13	6.19	5.94	(0.25)	(4%)
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Custodial Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**3.84**	**4.34**	**4.98**	**5.23**	**8.29**	**8.04**	**(0.25)**	**(3%)**
STAFFING FTE TOTALS	**11.59**	**12.09**	**13.75**	**16.23**	**19.29**	**20.04**	**0.75**	**4%**

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: 6/5/2025**

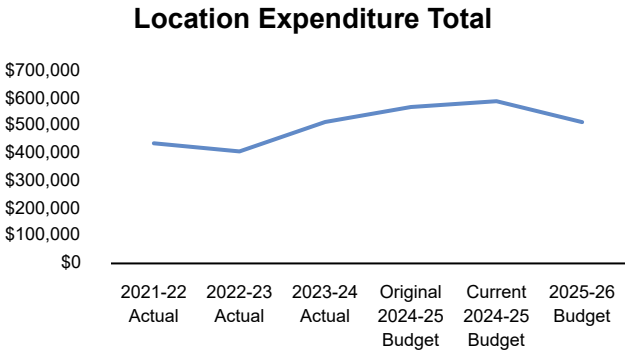
LOCATION EXPENDITURES

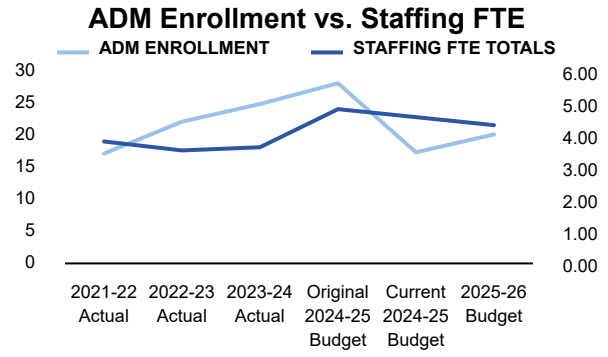
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 173,075	$ 181,031	$ 186,092	$ 187,442	$ 209,482	$ 145,811	$ (63,671)	(30%)
320	Non-certificated Salaries	67,049	36,358	74,528	126,790	116,277	121,949	5,672	5%
360	Employee Benefits	92,259	85,796	125,402	149,842	128,080	119,728	(8,352)	(7%)
	Total Personnel	**332,383**	**303,185**	**386,022**	**464,074**	**453,839**	**387,488**	**(66,351)**	**(15%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	118	250	1,270	550	978	428	78%
425	Student Travel	56	184	2,489	-	-	-	-	-%
430	Utilities	15,497	18,317	18,522	2,635	21,571	21,748	177	1%
435	Energy	48,861	47,481	59,674	48,779	58,556	53,293	(5,263)	(9%)
440	Purchased Services	30,306	31,484	38,454	35,198	38,598	35,338	(3,260)	(8%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	7,294	3,951	4,405	14,650	14,695	12,659	(2,036)	(14%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	2,229	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**102,014**	**101,535**	**126,023**	**102,532**	**133,970**	**124,016**	**(9,954)**	**(7%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 434,397**	**$ 404,720**	**$ 512,045**	**$ 566,606**	**$ 587,809**	**$ 511,504**	**$ (76,305)**	**(13%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**17.00**	**22.00**	**24.75**	**28.00**	**17.20**	**20.00**	**2.80**	**16%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	-	(1.00)	(100%)
Classroom Teacher	1.00	1.00	1.00	1.00	1.00	2.00	1.00	100%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	0.10	0.10	0.10	0.10	-	-%
Instructional Aide	0.28	-	-	0.94	0.94	0.69	(0.25)	-%
Support Staff	0.50	0.50	0.50	0.75	0.50	0.50	-	-%
Custodial Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**1.78**	**1.50**	**1.60**	**2.79**	**2.54**	**2.29**	**(0.25)**	**(10%)**
STAFFING FTE TOTALS	**3.78**	**3.50**	**3.60**	**4.79**	**4.54**	**4.29**	**(0.25)**	**(6%)**

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: 6/5/2025**

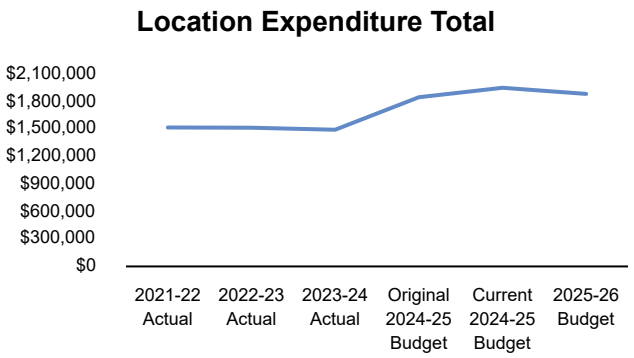
LOCATION EXPENDITURES

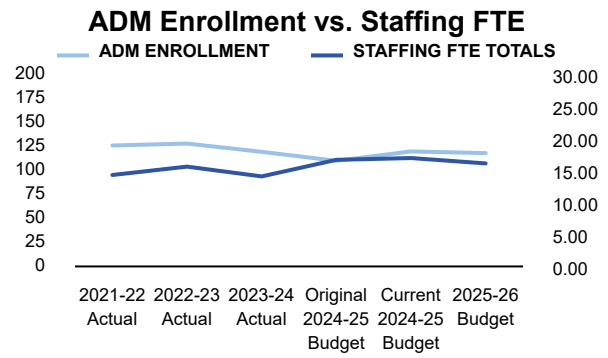
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 680,250	$ 663,638	$ 639,554	$ 858,662	$ 946,215	$ 918,882	$ (27,333)	(3%)
320	Non-certificated Salaries	179,790	214,135	255,897	252,440	231,117	219,072	(12,045)	(5%)
360	Employee Benefits	458,890	435,085	397,044	545,179	542,572	517,031	(25,541)	(5%)
	Total Personnel	**1,318,930**	**1,312,858**	**1,292,495**	**1,656,281**	**1,719,904**	**1,654,985**	**(64,919)**	**(4%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	83	662	970	250	-	(250)	(100%)
425	Student Travel	-	-	346	-	-	-	-	-%
430	Utilities	21,974	21,835	21,614	6,274	28,107	25,767	(2,340)	(8%)
435	Energy	87,362	89,552	86,154	91,519	100,690	97,960	(2,730)	(3%)
440	Purchased Services	65,467	44,325	40,360	41,340	38,076	41,848	3,772	10%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	14,097	8,399	10,626	12,946	25,803	22,325	(3,478)	(13%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	1,114	-	180	1,100	1,100	-	(1,100)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	5,185	3,892	5,200	5,200	5,200	-	-%
533	Principal On Long Term Debt	-	23,950	27,891	24,000	24,000	28,000	4,000	17%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**190,014**	**193,329**	**191,725**	**183,349**	**223,226**	**221,100**	**(2,126)**	**(1%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 1,508,944**	**$ 1,506,187**	**$ 1,484,220**	**$ 1,839,630**	**$ 1,943,130**	**$ 1,876,085**	**$ (67,045)**	**(3%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**124.94**	**126.95**	**118.35**	**109.00**	**118.75**	**117.00**	**(1.75)**	**(1%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	5.00	5.00	4.00	7.00	7.50	7.00	(0.50)	(7%)
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	**9.00**	**9.00**	**7.50**	**10.50**	**11.00**	**10.50**	**(0.50)**	**(5%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	2.63	3.63	3.44	3.50	3.28	2.94	(0.34)	(10%)
Support Staff	1.00	1.31	1.47	1.00	1.00	1.00	-	-%
Custodial Staff	1.50	1.50	1.50	1.50	1.50	1.50	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**5.13**	**6.44**	**6.41**	**6.00**	**5.78**	**5.44**	**(0.34)**	**(6%)**
STAFFING FTE TOTALS	**14.13**	**15.44**	**13.91**	**16.50**	**16.78**	**15.94**	**(0.84)**	**(5%)**

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: 6/5/2025**

LOCATION EXPENDITURES

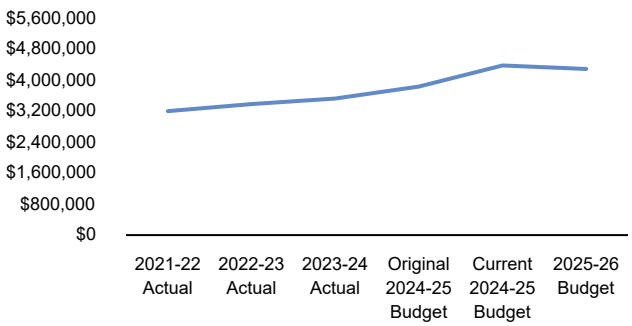
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,747,740	$ 1,772,386	$ 1,882,536	$ 2,075,440	$ 2,282,103	$ 2,240,994	$ (41,109)	(2%)
320	Non-certificated Salaries	361,851	437,617	467,508	471,664	607,360	555,322	(52,038)	(9%)
360	Employee Benefits	927,688	1,007,675	987,900	1,111,217	1,292,758	1,298,310	5,552	0%
	Total Personnel	**3,037,279**	**3,217,678**	**3,337,944**	**3,658,321**	**4,182,221**	**4,094,626**	**(87,595)**	**(2%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	470	-	-	-	-	-	-%
420	Staff Travel	720	33	1,529	720	-	-	-	-%
425	Student Travel	-	-	565	-	-	-	-	-%
430	Utilities	25,398	25,786	26,039	10,869	34,561	33,917	(644)	(2%)
435	Energy	71,325	72,688	74,410	78,108	82,865	81,295	(1,570)	(2%)
440	Purchased Services	32,940	32,508	42,691	34,339	25,319	37,121	11,802	47%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	20,018	21,593	29,303	42,406	47,068	33,936	(13,132)	(28%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	254	175	2,174	-	-	157	157	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**150,655**	**153,253**	**176,711**	**166,442**	**189,813**	**186,426**	**(3,387)**	**(2%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 3,187,934**	**$ 3,370,931**	**$ 3,514,655**	**$ 3,824,763**	**$ 4,372,034**	**$ 4,281,052**	**$ (90,982)**	**(2%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

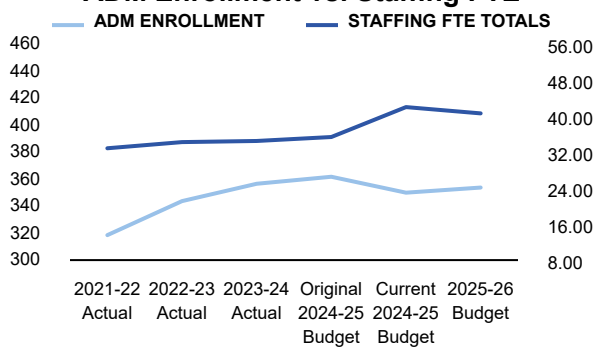
ADM ENROLLMENT	**317.75**	**342.95**	**355.80**	**361.00**	**349.20**	**353.00**	**3.80**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	14.00	14.00	15.00	16.00	17.00	16.00	(1.00)	(6%)
SPED Teacher	5.00	5.00	4.00	4.00	5.00	5.00	-	-%
Specialist - School	1.50	1.50	1.50	2.00	2.00	3.00	1.00	50%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	0.15	1.00	0.85	(100%)
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**22.50**	**22.50**	**22.50**	**24.00**	**25.15**	**26.00**	**0.85**	**3%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	7.13	8.00	7.25	6.63	12.13	9.88	(2.25)	(19%)
Support Staff	2.00	2.50	2.50	2.50	2.50	2.50	-	-%
Custodial Staff	1.00	1.00	2.00	2.00	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**10.13**	**11.50**	**11.75**	**11.13**	**16.63**	**14.38**	**(2.25)**	**(14%)**
STAFFING FTE TOTALS	**32.63**	**34.00**	**34.25**	**35.13**	**41.78**	**40.38**	**(1.40)**	**(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.

Location Expenditure Total



ADM Enrollment vs. Staffing FTE



Fund: 100 General Fund **Location: 041 Butte Elementary School** **Date: 6/5/2025**

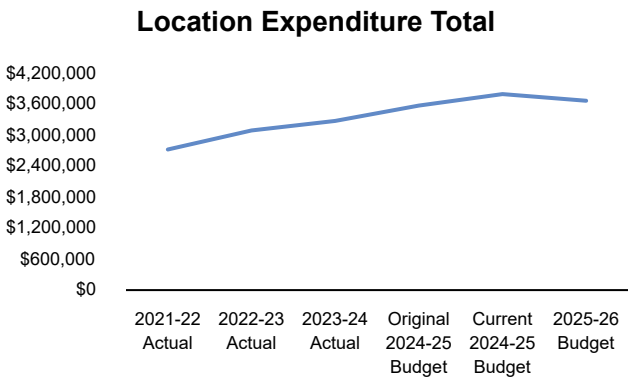
LOCATION EXPENDITURES

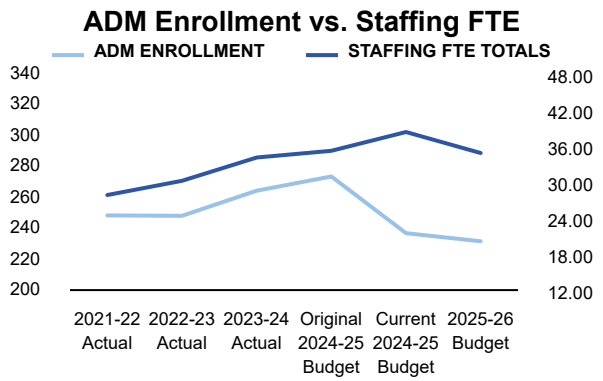
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,365,448	$ 1,583,632	$ 1,585,601	$ 1,807,702	$ 1,817,796	$ 1,733,066	$ (84,730)	(5%)
320	Non-certificated Salaries	387,120	431,957	555,534	544,340	612,494	590,010	(22,484)	(4%)
360	Employee Benefits	808,894	922,963	971,160	1,068,953	1,201,077	1,167,802	(33,275)	(3%)
	Total Personnel	**2,561,462**	**2,938,552**	**3,112,295**	**3,420,995**	**3,631,367**	**3,490,878**	**(140,489)**	**(4%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	55	-	-	-	-	-	-	-%
420	Staff Travel	923	217	940	920	253	170	(83)	(33%)
425	Student Travel	-	50	-	-	-	-	-	-%
430	Utilities	23,343	22,785	25,287	7,408	25,981	34,623	8,642	33%
435	Energy	56,230	59,250	63,495	63,575	71,347	69,822	(1,525)	(2%)
440	Purchased Services	49,274	42,391	43,010	48,655	33,642	45,448	11,806	35%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	22,730	20,579	24,788	26,466	28,684	20,859	(7,825)	(27%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	515	881	222	500	500	425	(75)	(15%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**153,070**	**146,153**	**157,742**	**147,524**	**160,407**	**171,347**	**10,940**	**7%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 2,714,532**	**$ 3,084,705**	**$ 3,270,037**	**$ 3,568,519**	**$ 3,791,774**	**$ 3,662,225**	**$ (129,549)**	**(3%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**247.78**	**247.50**	**263.78**	**273.00**	**236.25**	**231.00**	**(5.25)**	**(2%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	12.00	14.00	14.00	16.00	15.00	14.00	(1.00)	(7%)
SPED Teacher	4.00	3.00	3.00	3.00	4.00	4.00	-	-%
Specialist - School	0.50	0.50	1.00	1.00	1.00	1.00	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	0.80	0.80	0.80	0.80	0.80	0.80	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**18.30**	**19.30**	**19.80**	**21.80**	**21.80**	**20.80**	**(1.00)**	**(5%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	5.38	7.75	10.13	9.25	11.88	9.88	(2.00)	(17%)
Support Staff	2.00	2.00	2.00	2.00	2.50	2.00	(0.50)	(20%)
Custodial Staff	2.00	1.00	2.00	2.00	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**9.38**	**10.75**	**14.13**	**13.25**	**16.38**	**13.88**	**(2.50)**	**(15%)**
STAFFING FTE TOTALS	**27.68**	**30.05**	**33.93**	**35.05**	**38.18**	**34.68**	**(3.50)**	**(9%)**

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: 6/5/2025**

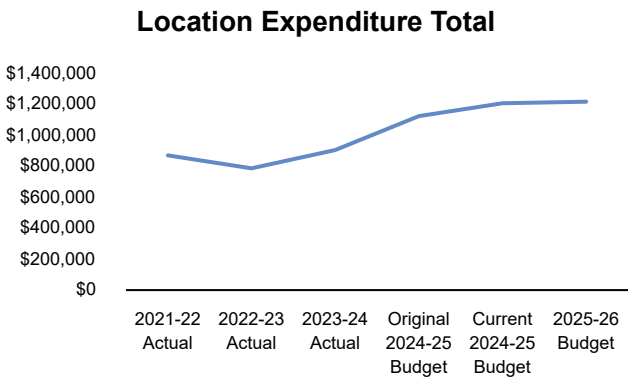
LOCATION EXPENDITURES

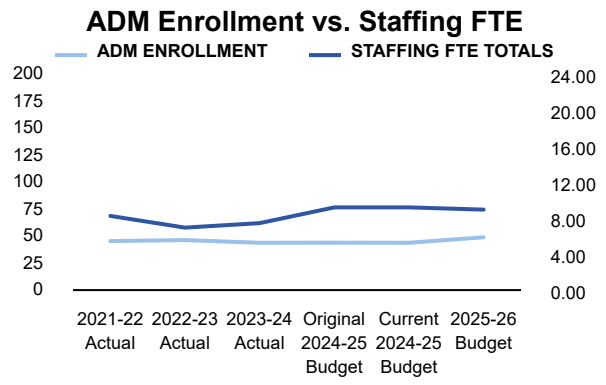
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 392,697	$ 313,506	$ 381,080	$ 510,905	$ 539,179	$ 552,636	$ 13,457	2%
320	Non-certificated Salaries	110,695	115,811	128,507	150,126	149,787	147,926	(1,861)	(1%)
360	Employee Benefits	250,075	200,403	250,554	322,924	324,537	346,962	22,425	7%
	Total Personnel	**753,467**	**629,720**	**760,141**	**983,955**	**1,013,503**	**1,047,524**	**34,021**	**3%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	646	720	-	-	-	-%
425	Student Travel	565	328	360	700	-	595	595	(100%)
430	Utilities	15,145	23,898	24,776	9,751	55,833	36,350	(19,483)	(35%)
435	Energy	58,431	83,481	71,074	70,113	87,414	75,615	(11,799)	(13%)
440	Purchased Services	25,772	32,737	28,546	41,981	30,175	42,195	12,020	40%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	13,217	12,546	15,726	13,900	17,697	12,358	(5,339)	(30%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	150	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**113,280**	**152,990**	**141,128**	**137,165**	**191,119**	**167,113**	**(24,006)**	**(13%)**
550	Transfer To Other Funds	-	101	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 866,747**	**$ 782,811**	**$ 901,269**	**$ 1,121,120**	**$ 1,204,622**	**$ 1,214,637**	**$ 10,015**	**1%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**44.45**	**45.39**	**42.90**	**43.00**	**42.90**	**48.00**	**5.10**	**12%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	2.50	1.50	2.00	3.50	3.50	3.50	-	-%
SPED Teacher	1.50	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	0.20	0.20	0.20	0.20	0.20	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**5.00**	**3.70**	**4.20**	**5.70**	**5.70**	**5.70**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	1.13	1.13	1.13	1.38	1.38	1.13	(0.25)	(18%)
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Custodial Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**3.13**	**3.13**	**3.13**	**3.38**	**3.38**	**3.13**	**(0.25)**	**(7%)**
STAFFING FTE TOTALS	**8.13**	**6.83**	**7.33**	**9.08**	**9.08**	**8.83**	**(0.25)**	**(3%)**

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: 6/5/2025**

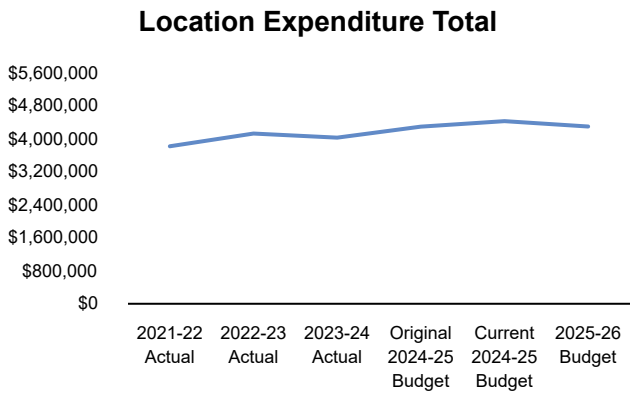
LOCATION EXPENDITURES

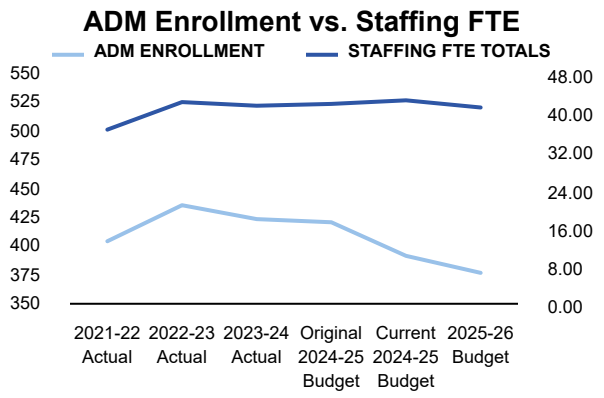
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,132,345	$ 2,298,778	$ 2,229,539	$ 2,323,767	$ 2,381,140	$ 2,341,559	$ (39,581)	(2%)
320	Non-certificated Salaries	425,329	467,622	474,427	506,332	563,308	554,970	(8,338)	(1%)
360	Employee Benefits	1,104,274	1,208,771	1,147,987	1,301,583	1,286,864	1,220,136	(66,728)	(5%)
	Total Personnel	**3,661,948**	**3,975,171**	**3,851,953**	**4,131,682**	**4,231,312**	**4,116,665**	**(114,647)**	**(3%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	130	-	-	-	-	-	-	-%
420	Staff Travel	720	-	1,303	720	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	26,403	26,405	26,981	11,229	30,074	36,703	6,629	22%
435	Energy	72,022	73,000	76,791	79,259	85,346	81,818	(3,528)	(4%)
440	Purchased Services	13,242	11,573	14,706	14,364	19,805	14,750	(5,055)	(26%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	35,696	33,554	45,654	49,000	53,547	39,773	(13,774)	(26%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	175	457	2,933	2,000	2,000	1,700	(300)	(15%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**148,388**	**144,989**	**168,368**	**156,572**	**190,772**	**174,744**	**(16,028)**	**(8%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 3,810,336**	**$ 4,120,160**	**$ 4,020,321**	**$ 4,288,254**	**$ 4,422,084**	**$ 4,291,409**	**$ (130,675)**	**(3%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**403.48**	**434.83**	**422.75**	**420.00**	**390.80**	**376.00**	**(14.80)**	**(4%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	16.00	20.00	20.00	21.00	20.50	19.50	(1.00)	(5%)
SPED Teacher	6.00	5.00	4.00	4.00	4.00	4.00	-	-%
Specialist - School	1.25	1.25	2.00	2.00	1.50	1.50	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**25.25**	**28.25**	**28.00**	**29.00**	**28.00**	**27.00**	**(1.00)**	**(4%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	6.88	8.88	8.37	7.75	9.50	9.00	(0.50)	(5%)
Support Staff	2.00	2.50	2.50	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.25	2.25	2.25	2.25	2.25	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**10.88**	**13.63**	**13.12**	**12.50**	**14.25**	**13.75**	**(0.50)**	**(4%)**
STAFFING FTE TOTALS	**36.13**	**41.88**	**41.12**	**41.50**	**42.25**	**40.75**	**(1.50)**	**(4%)**

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





Fund: 100 General Fund **Location: 044 Tanaina Elementary School** **Date: 6/5/2025**

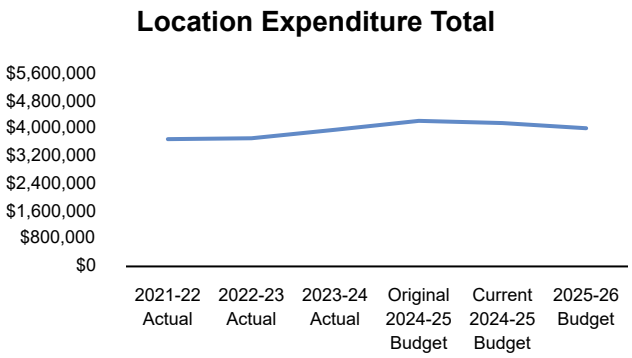
LOCATION EXPENDITURES

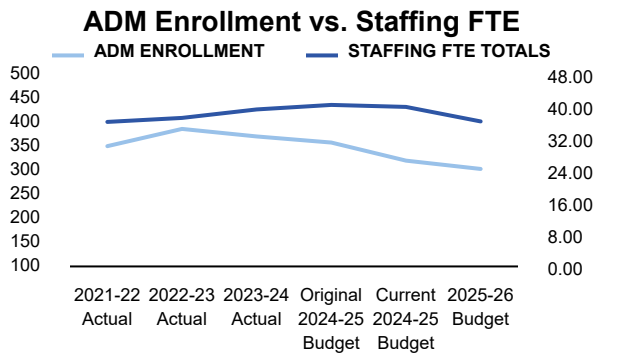
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,851,909	$ 1,956,275	$ 2,128,817	$ 2,285,843	$ 2,153,249	$ 2,019,137	$ (134,112)	(6%)
320	Non-certificated Salaries	565,405	524,607	560,540	586,181	636,709	620,081	(16,628)	(3%)
360	Employee Benefits	1,122,671	1,079,623	1,098,066	1,184,157	1,162,320	1,190,308	27,988	2%
	Total Personnel	**3,539,985**	**3,560,505**	**3,787,423**	**4,056,181**	**3,952,278**	**3,829,526**	**(122,752)**	**(3%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	720	28	1,445	720	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	29,290	31,544	27,362	12,718	37,177	33,108	(4,069)	(11%)
435	Energy	80,652	79,559	85,655	88,465	92,821	88,801	(4,020)	(4%)
440	Purchased Services	14,045	10,714	13,387	14,266	17,764	14,701	(3,063)	(17%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	18,777	26,271	40,962	43,880	51,986	34,779	(17,207)	(33%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	122	573	949	500	647	510	(137)	(21%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**143,606**	**148,689**	**169,760**	**160,549**	**200,395**	**171,899**	**(28,496)**	**(14%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 3,683,591**	**$ 3,709,194**	**$ 3,957,183**	**$ 4,216,730**	**$ 4,152,673**	**$ 4,001,425**	**$ (151,248)**	**(4%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**348.50**	**384.40**	**368.73**	**356.00**	**318.33**	**301.00**	**(17.33)**	**(5%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	15.00	15.00	17.00	17.00	16.00	14.50	(1.50)	(9%)
SPED Teacher	5.00	5.00	5.00	6.00	5.00	4.00	(1.00)	(20%)
Specialist - School	1.50	1.50	1.50	2.00	2.00	2.00	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**23.50**	**23.50**	**25.50**	**27.00**	**25.00**	**22.50**	**(2.50)**	**(10%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	9.38	8.88	9.00	8.63	10.13	9.00	(1.13)	(11%)
Support Staff	2.00	2.50	2.50	2.50	2.50	2.50	-	-%
Custodial Staff	1.00	2.00	2.00	2.00	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**12.38**	**13.38**	**13.50**	**13.13**	**14.63**	**13.50**	**(1.13)**	**(8%)**
STAFFING FTE TOTALS	**35.88**	**36.88**	**39.00**	**40.13**	**39.63**	**36.00**	**(3.63)**	**(9%)**

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: 6/5/2025**

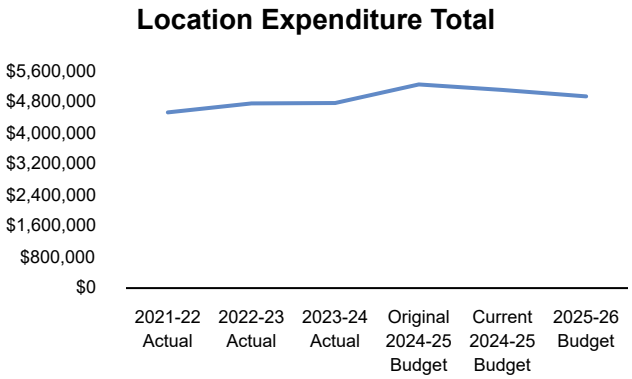
LOCATION EXPENDITURES

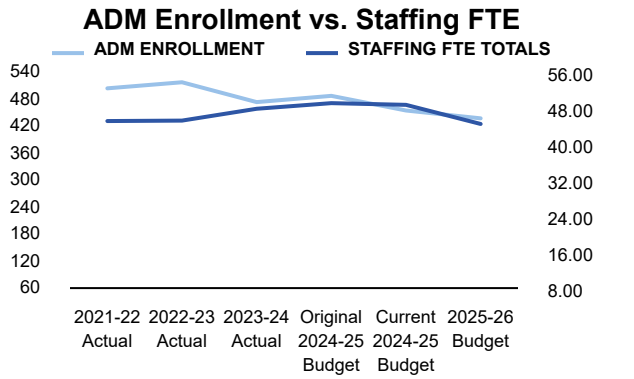
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,383,996	$ 2,479,261	$ 2,596,924	$ 2,784,529	$ 2,761,242	$ 2,545,087	$ (216,155)	(8%)
320	Non-certificated Salaries	643,112	595,964	595,459	635,469	603,441	614,156	10,715	2%
360	Employee Benefits	1,351,537	1,520,617	1,408,367	1,674,957	1,546,370	1,604,510	58,140	4%
	Total Personnel	**4,378,645**	**4,595,842**	**4,600,750**	**5,094,955**	**4,911,053**	**4,763,753**	**(147,300)**	**(3%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	4,250	4,250	(100%)
420	Staff Travel	720	-	2,085	720	-	-	-	-%
425	Student Travel	211	-	-	-	-	-	-	-%
430	Utilities	30,241	30,083	28,818	12,336	37,666	40,234	2,568	7%
435	Energy	65,774	68,680	77,201	72,297	81,100	76,163	(4,937)	(6%)
440	Purchased Services	14,017	19,140	12,001	14,661	19,717	15,047	(4,670)	(24%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	38,616	46,095	50,444	59,228	61,810	44,824	(16,986)	(27%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	1,242	2,303	1,145	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**150,821**	**166,301**	**171,694**	**159,242**	**200,293**	**180,518**	**(19,775)**	**(10%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 4,529,466**	**$ 4,762,143**	**$ 4,772,444**	**$ 5,254,197**	**$ 5,111,346**	**$ 4,944,271**	**$ (167,075)**	**(3%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**501.70**	**515.20**	**471.10**	**485.00**	**452.45**	**435.00**	**(17.45)**	**(4%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	2.00	1.00	1.00	1.00	-	-%
Classroom Teacher	20.00	21.00	22.00	24.00	24.00	22.00	(2.00)	(8%)
SPED Teacher	5.40	5.00	4.50	4.50	4.50	4.00	(0.50)	(11%)
Specialist - School	1.50	1.50	1.50	2.50	2.50	1.50	(1.00)	(40%)
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**28.90**	**29.50**	**31.00**	**33.00**	**33.00**	**29.50**	**(3.50)**	**(11%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	12.00	11.00	12.13	11.38	11.50	10.75	(0.75)	(7%)
Support Staff	2.00	2.50	2.50	2.50	2.00	2.00	-	-%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**16.00**	**15.50**	**16.63**	**15.88**	**15.50**	**14.75**	**(0.75)**	**(5%)**
STAFFING FTE TOTALS	**44.90**	**45.00**	**47.63**	**48.88**	**48.50**	**44.25**	**(4.25)**	**(9%)**

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: 6/5/2025**

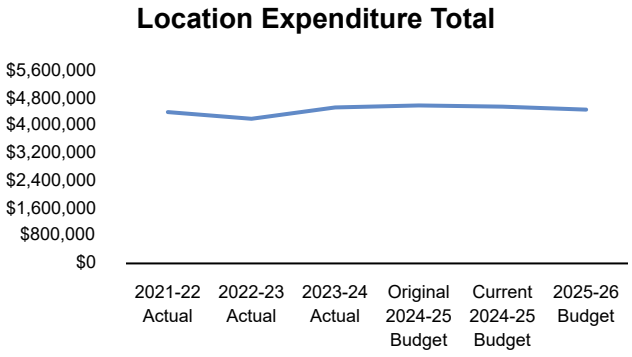
LOCATION EXPENDITURES

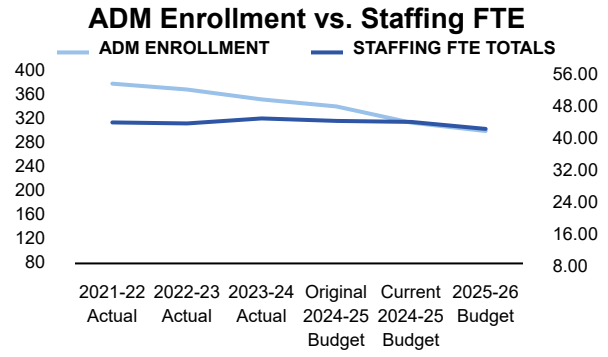
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,123,302	$ 2,047,157	$ 2,290,615	$ 2,271,552	$ 2,164,142	$ 2,049,779	$ (114,363)	(5%)
320	Non-certificated Salaries	650,155	592,093	603,055	629,481	688,127	710,707	22,580	3%
360	Employee Benefits	1,434,549	1,367,835	1,426,578	1,504,240	1,461,233	1,493,000	31,767	2%
	Total Personnel	**4,208,006**	**4,007,085**	**4,320,248**	**4,405,273**	**4,313,502**	**4,253,486**	**(60,016)**	**(1%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	30	-	100	100	85	(15)	(15%)
420	Staff Travel	720	280	1,275	1,820	1,100	935	(165)	(15%)
425	Student Travel	-	932	-	1,000	1,000	850	(150)	(15%)
430	Utilities	28,287	26,542	25,468	9,479	34,055	33,106	(949)	(3%)
435	Energy	102,602	115,321	126,560	115,391	129,178	123,755	(5,423)	(4%)
440	Purchased Services	10,096	16,049	13,086	13,366	26,534	14,339	(12,195)	(46%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	35,471	22,430	33,648	31,300	37,359	29,468	(7,891)	(21%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	1,236	199	1,000	1,000	850	(150)	(15%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**177,176**	**182,820**	**200,236**	**173,456**	**230,326**	**203,388**	**(26,938)**	**(12%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 4,385,182**	**$ 4,189,905**	**$ 4,520,484**	**$ 4,578,729**	**$ 4,543,828**	**$ 4,456,874**	**$ (86,954)**	**(2%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**377.95**	**368.20**	**351.70**	**340.00**	**313.00**	**299.00**	**(14.00)**	**(4%)**
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	16.00	15.50	(0.50)	(3%)
SPED Teacher	6.00	5.00	6.00	6.00	5.00	4.00	(1.00)	(20%)
Specialist - School	1.50	1.50	2.00	2.00	2.00	2.00	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**26.50**	**25.50**	**27.00**	**27.00**	**25.00**	**23.50**	**(1.50)**	**(6%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	12.50	12.75	12.50	11.88	13.63	13.38	(0.25)	(2%)
Support Staff	2.00	2.50	2.50	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**16.50**	**17.25**	**17.00**	**16.38**	**18.13**	**17.88**	**(0.25)**	**(1%)**
STAFFING FTE TOTALS	**43.00**	**42.75**	**44.00**	**43.38**	**43.13**	**41.38**	**(1.75)**	**(4%)**

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





Fund: 100 General Fund **Location: 047 Finger Lake Elementary School** **Date: 6/5/2025**

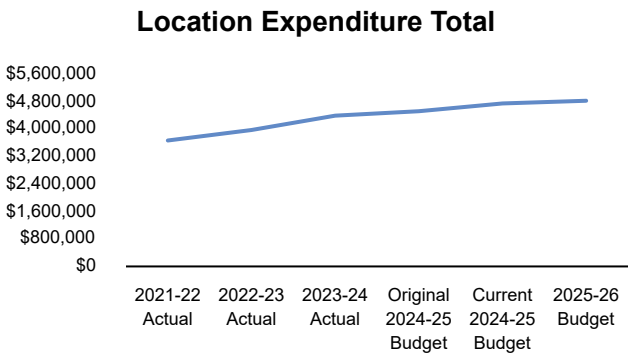
LOCATION EXPENDITURES

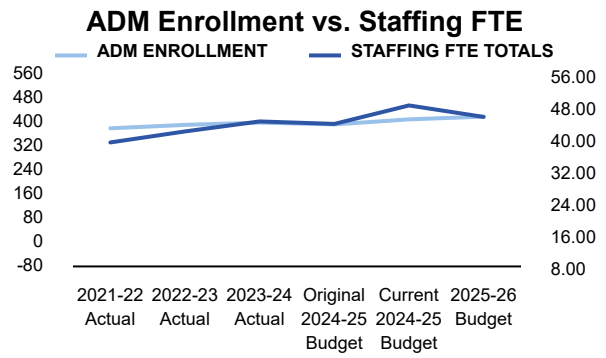
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,855,124	$ 2,008,744	$ 2,255,388	$ 2,260,924	$ 2,353,829	$ 2,498,869	$ 145,040	6%
320	Non-certificated Salaries	494,130	530,373	623,370	645,966	668,274	641,107	(27,167)	(4%)
360	Employee Benefits	1,146,805	1,256,622	1,315,123	1,422,887	1,448,550	1,477,770	29,220	2%
	Total Personnel	**3,496,059**	**3,795,739**	**4,193,881**	**4,329,777**	**4,470,653**	**4,617,746**	**147,093**	**3%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	1,000	-	-	41,107	-	(41,107)	(100%)
420	Staff Travel	720	-	1,582	720	-	-	-	-%
425	Student Travel	1,832	-	1,456	-	-	-	-	-%
430	Utilities	29,404	30,398	28,749	11,998	35,802	42,909	7,107	20%
435	Energy	81,373	79,394	84,542	96,790	104,541	87,056	(17,485)	(17%)
440	Purchased Services	10,677	13,667	11,991	14,631	17,025	15,017	(2,008)	(12%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	23,292	28,310	44,660	44,000	55,355	40,503	(14,852)	(27%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	886	1,450	1,393	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**148,184**	**154,219**	**174,373**	**168,139**	**253,830**	**185,485**	**(68,345)**	**(27%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 3,644,243**	**$ 3,949,958**	**$ 4,368,254**	**$ 4,497,916**	**$ 4,724,483**	**$ 4,803,231**	**$ 78,748**	**2%**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**377.10**	**388.45**	**396.13**	**390.00**	**406.93**	**416.00**	**9.07**	**2%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	16.00	18.00	19.00	19.00	22.00	22.00	-	-%
SPED Teacher	5.00	4.00	5.00	5.00	4.00	4.00	-	-%
Specialist - School	2.50	1.50	2.00	2.00	1.00	1.00	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**25.50**	**25.50**	**28.00**	**28.00**	**29.00**	**29.00**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	9.25	11.50	11.50	10.88	14.50	11.63	(2.87)	(20%)
Support Staff	2.00	2.50	2.50	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**13.25**	**16.00**	**16.00**	**15.38**	**19.00**	**16.13**	**(2.87)**	**(15%)**
STAFFING FTE TOTALS	**38.75**	**41.50**	**44.00**	**43.38**	**48.00**	**45.13**	**(2.87)**	**(6%)**

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: 6/5/2025**

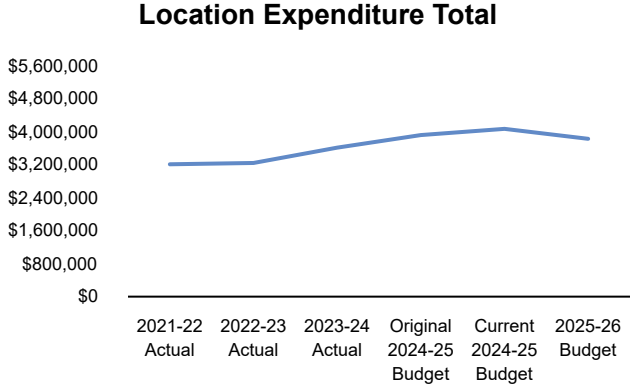
LOCATION EXPENDITURES

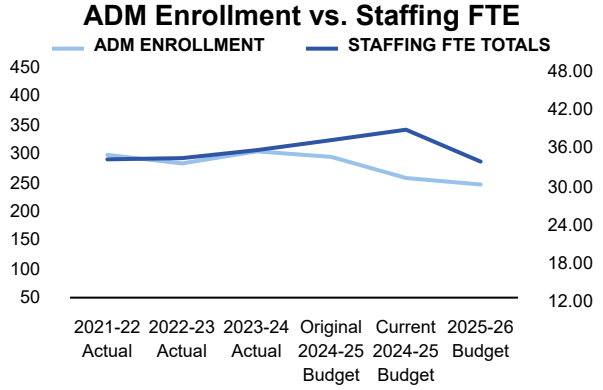
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,458,890	$ 1,471,071	$ 1,757,742	$ 1,972,889	$ 1,976,423	$ 1,838,908	$ (137,515)	(7%)
320	Non-certificated Salaries	542,039	539,007	546,362	512,472	584,286	535,933	(48,353)	(8%)
360	Employee Benefits	1,045,318	1,061,094	1,125,662	1,259,129	1,303,674	1,266,149	(37,525)	(3%)
	Total Personnel	**3,046,247**	**3,071,172**	**3,429,766**	**3,744,490**	**3,864,383**	**3,640,990**	**(223,393)**	**(6%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	920	-	(920)	(100%)
420	Staff Travel	720	45	1,901	720	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	31,126	30,403	31,141	8,596	42,235	39,664	(2,571)	(6%)
435	Energy	71,088	73,184	80,151	86,228	92,393	74,927	(17,466)	(19%)
440	Purchased Services	31,863	33,817	33,857	34,713	25,418	34,868	9,450	37%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	17,097	21,383	26,225	34,766	35,364	27,674	(7,690)	(22%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	202	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**151,894**	**158,832**	**173,477**	**165,023**	**196,330**	**177,133**	**(19,197)**	**(10%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 3,198,141**	**$ 3,230,004**	**$ 3,603,243**	**$ 3,909,513**	**$ 4,060,713**	**$ 3,818,123**	**$ (242,590)**	**(6%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**296.50**	**281.70**	**302.62**	**293.00**	**256.30**	**245.00**	**(11.30)**	**(4%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	13.00	15.00	16.00	17.00	17.00	15.00	(2.00)	(12%)
SPED Teacher	5.00	3.00	3.00	4.00	3.00	3.00	-	-%
Specialist - School	0.50	0.50	1.50	1.50	1.50	1.00	(0.50)	(33%)
Counselor	-	-	-	-	-	-	-	-%
Nurse	0.80	0.80	0.80	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**20.30**	**20.30**	**22.30**	**24.50**	**23.50**	**21.00**	**(2.50)**	**(11%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	9.19	8.88	8.13	7.50	10.13	8.13	(2.00)	(20%)
Support Staff	2.00	2.50	2.50	2.50	2.50	2.00	(0.50)	(20%)
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**13.19**	**13.38**	**12.63**	**12.00**	**14.63**	**12.13**	**(2.50)**	**(17%)**
STAFFING FTE TOTALS	**33.49**	**33.68**	**34.93**	**36.50**	**38.13**	**33.13**	**(5.00)**	**(13%)**

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: 6/5/2025**

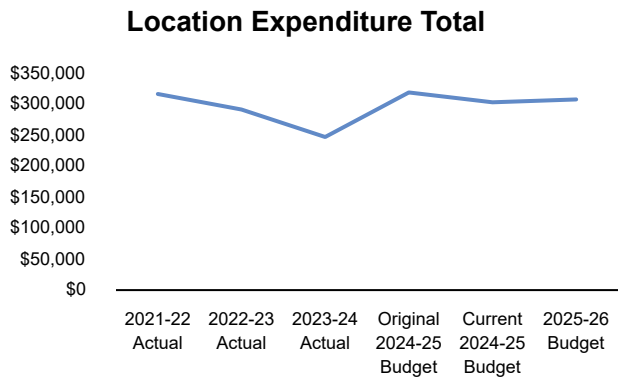
LOCATION EXPENDITURES

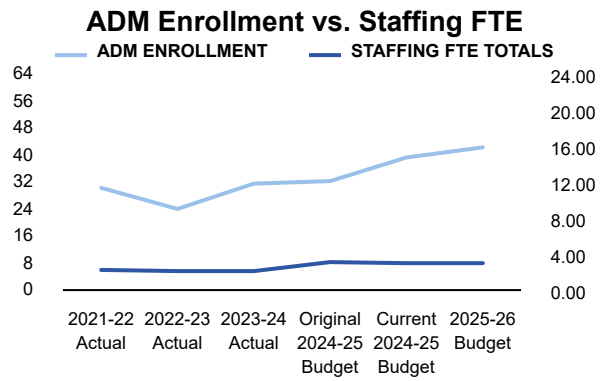
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 145,412	$ 148,491	$ 158,905	$ 160,108	$ 170,185	$ 172,340	$ 2,155	1%
320	Non-certificated Salaries	48,353	27,364	278	32,514	26,984	29,298	2,314	9%
360	Employee Benefits	101,858	95,587	77,240	113,464	90,263	93,618	3,355	4%
	Total Personnel	**295,623**	**271,442**	**236,423**	**306,086**	**287,432**	**295,256**	**7,824**	**3%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	126	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	10,956	10,791	-	-	-	-	-	-%
435	Energy	6,407	-	-	-	-	-	-	-%
440	Purchased Services	1,979	2,444	2,614	2,444	2,647	2,539	(108)	(4%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	1,171	6,304	7,294	10,108	12,608	9,521	(3,087)	(24%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	30	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**20,543**	**19,539**	**10,034**	**12,552**	**15,255**	**12,060**	**(3,195)**	**(21%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 316,166**	**$ 290,981**	**$ 246,457**	**$ 318,638**	**$ 302,687**	**$ 307,316**	**$ 4,629**	**2%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT		**30.00**	**23.75**	**31.25**	**32.00**	**39.00**	**42.00**	**3.00**	**8%**
CERTIFICATED FTE									
Director		-	-	-	-	-	-	-	-%
Administrator		-	-	-	-	-	-	-	-%
Classroom Teacher		1.75	1.75	1.75	1.75	1.75	1.75	-	-%
SPED Teacher		-	-	-	-	-	-	-	-%
Specialist - School		0.25	0.25	0.25	0.25	0.25	0.25	-	-%
Counselor		-	-	-	-	-	-	-	-%
Nurse		-	-	-	-	-	-	-	-%
Specialist - Department		-	-	-	-	-	-	-	-%
	Total Certificated	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**-**	**-%**
NON-CERTIFICATED FTE									
School Board		-	-	-	-	-	-	-	-%
Director		-	-	-	-	-	-	-	-%
Supervisor		-	-	-	-	-	-	-	-%
Instructional Aide		-	-	-	1.00	0.88	0.88	-	-%
Support Staff		-	-	-	-	-	-	-	-%
Custodial Staff		0.13	-	-	-	-	-	-	-%
Specialist - Department		-	-	-	-	-	-	-	-%
	Total Non-Certificated	**0.13**	**-**	**-**	**1.00**	**0.88**	**0.88**	**-**	**-%**
STAFFING FTE TOTALS		**2.13**	**2.00**	**2.00**	**3.00**	**2.88**	**2.88**	**-**	**-%**

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: 6/5/2025**

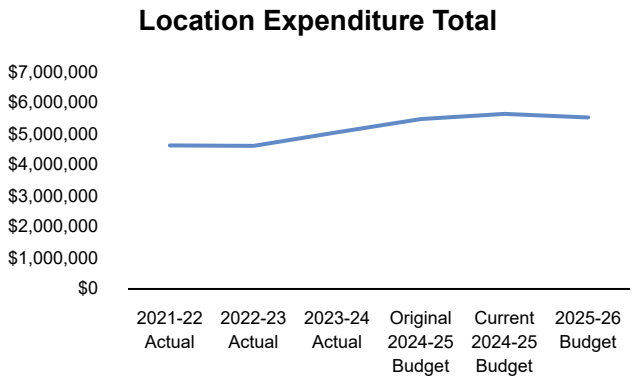
LOCATION EXPENDITURES

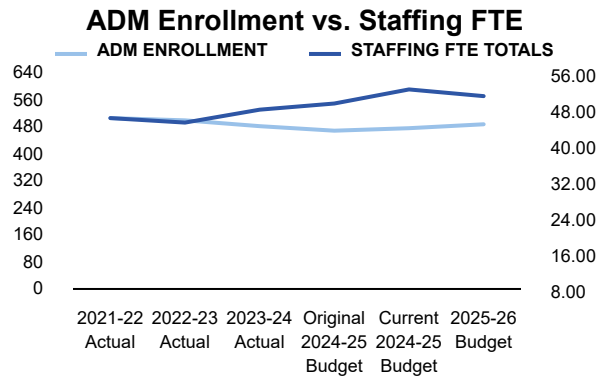
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,306,767	$ 2,373,630	$ 2,762,604	$ 2,991,386	$ 3,036,551	$ 2,964,589	$ (71,962)	(2%)
320	Non-certificated Salaries	665,571	624,128	644,591	689,095	733,993	713,462	(20,531)	(3%)
360	Employee Benefits	1,440,372	1,411,582	1,428,033	1,588,237	1,621,330	1,613,257	(8,073)	(0%)
	Total Personnel	**4,412,710**	**4,409,340**	**4,835,228**	**5,268,718**	**5,391,874**	**5,291,308**	**(100,566)**	**(2%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	1,700	1,700	(100%)
420	Staff Travel	720	-	2,351	820	100	85	(15)	(15%)
425	Student Travel	3,539	232	3,530	-	-	850	850	(100%)
430	Utilities	26,779	27,198	28,818	11,823	36,234	37,669	1,435	4%
435	Energy	120,949	106,662	108,923	131,750	127,556	129,890	2,334	2%
440	Purchased Services	13,161	17,138	13,586	14,161	25,917	14,547	(11,370)	(44%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	40,435	42,479	51,036	46,840	59,554	49,271	(10,283)	(17%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	1,340	1,892	1,293	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**206,923**	**195,601**	**209,537**	**205,394**	**249,361**	**234,012**	**(15,349)**	**(6%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 4,619,633**	**$ 4,604,941**	**$ 5,044,765**	**$ 5,474,112**	**$ 5,641,235**	**$ 5,525,320**	**$ (115,915)**	**(2%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**503.40**	**496.65**	**479.41**	**466.00**	**473.40**	**485.00**	**11.60**	**2%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	17.50	20.00	21.49	23.49	24.49	25.00	0.51	2%
SPED Teacher	6.00	4.00	5.00	5.00	5.00	5.00	-	-%
Specialist - School	1.50	1.50	2.00	2.00	2.00	2.00	-	-%
Counselor	0.50	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**27.50**	**27.50**	**30.49**	**32.49**	**33.49**	**34.00**	**0.51**	**2%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	14.75	12.75	12.63	12.00	14.13	12.13	(2.00)	(14%)
Support Staff	1.50	2.50	2.50	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**18.25**	**17.25**	**17.13**	**16.50**	**18.63**	**16.63**	**(2.00)**	**(11%)**
STAFFING FTE TOTALS	**45.75**	**44.75**	**47.62**	**48.99**	**52.12**	**50.63**	**(1.49)**	**(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: 6/5/2025**

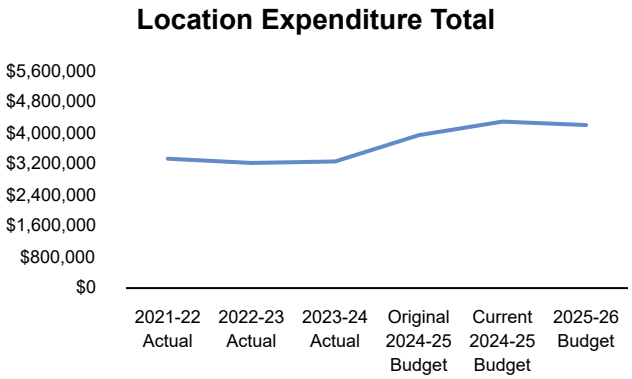
LOCATION EXPENDITURES

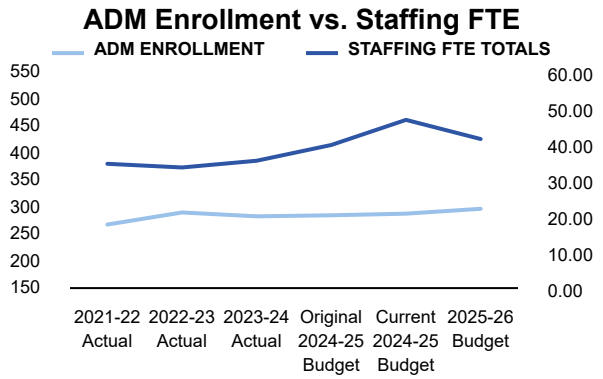
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,465,629	$ 1,380,578	$ 1,351,776	$ 1,710,767	$ 1,971,069	$ 1,934,861	$ (36,208)	(2%)
320	Non-certificated Salaries	570,294	569,509	610,041	680,997	721,651	722,047	396	0%
360	Employee Benefits	1,094,073	1,076,235	1,091,109	1,357,450	1,350,955	1,315,296	(35,659)	(3%)
	Total Personnel	**3,129,996**	**3,026,322**	**3,052,926**	**3,749,214**	**4,043,675**	**3,972,204**	**(71,471)**	**(2%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	720	49	2,434	770	50	43	(7)	(14%)
425	Student Travel	-	75	763	-	255	-	(255)	(100%)
430	Utilities	29,672	32,659	31,478	13,044	38,629	46,879	8,250	21%
435	Energy	103,645	106,783	109,465	119,376	137,174	117,321	(19,853)	(14%)
440	Purchased Services	38,847	31,315	30,657	28,437	23,418	28,669	5,251	22%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	25,444	21,272	28,979	28,866	46,547	34,889	(11,658)	(25%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	305	-	720	-	828	723	(105)	(13%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**198,633**	**192,153**	**204,496**	**190,493**	**246,901**	**228,524**	**(18,377)**	**(7%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 3,328,629**	**$ 3,218,475**	**$ 3,257,422**	**$ 3,939,707**	**$ 4,290,576**	**$ 4,200,728**	**$ (89,848)**	**(2%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**265.85**	**288.20**	**281.05**	**283.00**	**286.00**	**295.00**	**9.00**	**3%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	2.00	2.00	-	-%
Classroom Teacher	10.00	12.00	10.00	15.00	16.00	15.50	(0.50)	(3%)
SPED Teacher	6.00	4.00	5.00	5.00	6.00	6.00	-	-%
Specialist - School	1.50	0.50	1.00	1.00	1.00	1.00	-	-%
Counselor	-	0.10	0.10	0.10	0.10	-	(0.10)	-%
Nurse	1.00	1.00	1.00	1.00	1.85	-	(1.85)	(100%)
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**19.50**	**18.60**	**18.10**	**23.10**	**26.95**	**24.50**	**(2.45)**	**(9%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	10.75	10.13	12.50	11.88	15.00	12.13	(2.87)	(19%)
Support Staff	2.00	2.50	2.50	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**14.75**	**14.63**	**17.00**	**16.38**	**19.50**	**16.63**	**(2.87)**	**(15%)**
STAFFING FTE TOTALS	**34.25**	**33.23**	**35.10**	**39.48**	**46.45**	**41.13**	**(5.32)**	**(11%)**

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: 6/5/2025**

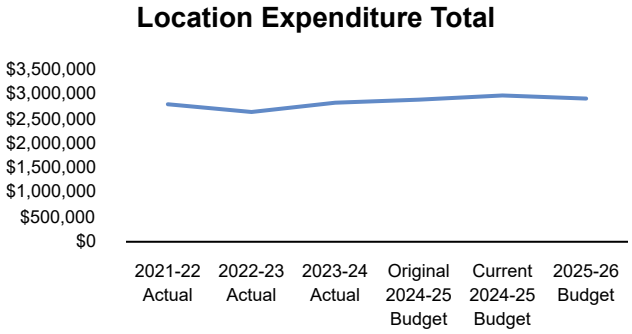
LOCATION EXPENDITURES

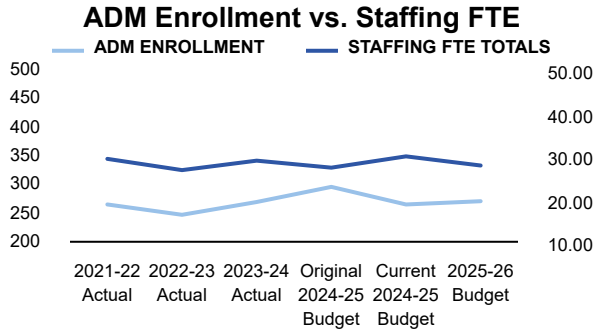
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,435,540	$ 1,439,183	$ 1,481,607	$ 1,502,238	$ 1,562,401	$ 1,457,032	$ (105,369)	(7%)
320	Non-certificated Salaries	326,306	256,612	321,499	342,561	365,428	381,511	16,083	4%
360	Employee Benefits	833,784	745,876	810,596	832,695	816,136	846,487	30,351	4%
	Total Personnel	**2,595,630**	**2,441,671**	**2,613,702**	**2,677,494**	**2,743,965**	**2,685,030**	**(58,935)**	**(2%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	80	-	-	-	-	-	-%
420	Staff Travel	720	112	1,464	720	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	10,529	9,994	11,214	10,389	16,261	19,544	3,283	20%
435	Energy	105,421	115,107	120,478	117,183	137,153	128,153	(9,000)	(7%)
440	Purchased Services	39,314	32,646	31,556	32,896	24,150	33,128	8,978	37%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	26,094	20,921	29,603	32,153	34,703	27,233	(7,470)	(22%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	175	-	1,240	502	502	425	(77)	(15%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**182,253**	**178,860**	**195,555**	**193,843**	**212,769**	**208,483**	**(4,286)**	**(2%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 2,777,883**	**$ 2,620,531**	**$ 2,809,257**	**$ 2,871,337**	**$ 2,956,734**	**$ 2,893,513**	**$ (63,221)**	**(2%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**263.35**	**245.30**	**267.60**	**294.00**	**263.30**	**269.00**	**5.70**	**2%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	12.00	12.50	15.50	13.50	12.00	11.00	(1.00)	(8%)
SPED Teacher	4.50	3.00	2.00	3.00	3.00	3.00	-	-%
Specialist - School	2.50	1.50	-	-	2.00	2.00	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	0.80	0.80	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**20.80**	**18.80**	**19.50**	**18.50**	**19.00**	**18.00**	**(1.00)**	**(5%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	4.25	3.13	4.63	4.00	6.13	5.00	(1.13)	(18%)
Support Staff	2.00	2.50	2.50	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**8.25**	**7.63**	**9.13**	**8.50**	**10.63**	**9.50**	**(1.13)**	**(11%)**
STAFFING FTE TOTALS	**29.05**	**26.43**	**28.63**	**27.00**	**29.63**	**27.50**	**(2.13)**	**(7%)**

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: 6/5/2025**

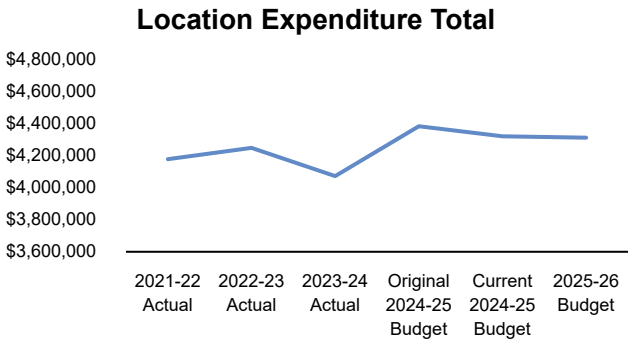
LOCATION EXPENDITURES

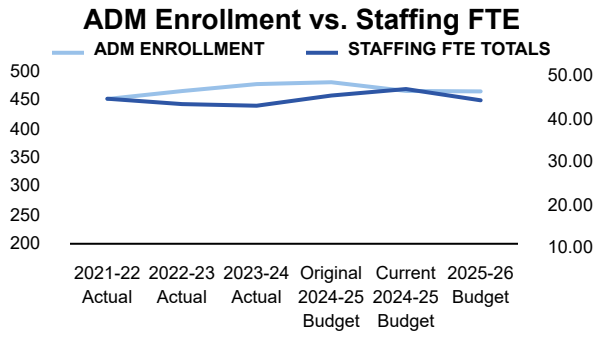
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,218,761	$ 2,330,302	$ 2,223,516	$ 2,458,935	$ 2,319,746	$ 2,320,229	$ 483	0%
320	Non-certificated Salaries	500,158	438,629	511,901	527,803	586,539	548,348	(38,191)	(7%)
360	Employee Benefits	1,238,144	1,233,117	1,079,105	1,148,111	1,154,751	1,166,119	11,368	1%
	Total Personnel	**3,957,063**	**4,002,048**	**3,814,522**	**4,134,849**	**4,061,036**	**4,034,696**	**(26,340)**	**(1%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	2,623	-	(2,623)	(100%)
420	Staff Travel	720	322	4,807	4,720	4,000	2,678	(1,322)	(33%)
425	Student Travel	-	288	-	-	-	-	-	-%
430	Utilities	33,945	35,211	33,208	16,632	42,291	47,041	4,750	11%
435	Energy	111,788	117,051	119,122	124,989	119,441	130,971	11,530	10%
440	Purchased Services	29,575	45,726	41,144	47,671	28,698	47,964	19,266	67%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	38,159	40,339	52,181	48,420	56,348	42,588	(13,760)	(24%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	1,208	2,112	1,673	1,000	1,000	850	(150)	(15%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**215,395**	**241,049**	**252,135**	**243,432**	**254,401**	**272,092**	**17,691**	**7%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 4,172,458**	**$ 4,243,097**	**$ 4,066,657**	**$ 4,378,281**	**$ 4,315,437**	**$ 4,306,788**	**$ (8,649)**	**(0%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**450.80**	**464.60**	**476.75**	**480.00**	**464.80**	**464.00**	**(0.80)**	**(0%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	2.00	1.00	1.00	1.00	-	-%
Classroom Teacher	18.00	19.00	18.49	22.49	22.00	21.00	(1.00)	(5%)
SPED Teacher	5.00	4.00	4.00	4.00	4.00	4.00	-	-%
Specialist - School	4.00	3.00	2.00	2.00	1.00	2.00	1.00	100%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	1.00	1.00	-	-%
Total Certificated	**29.00**	**28.00**	**27.49**	**30.49**	**30.00**	**30.00**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	10.50	9.75	9.88	9.25	11.25	8.63	(2.62)	(23%)
Support Staff	2.00	2.50	2.50	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**14.50**	**14.25**	**14.38**	**13.75**	**15.75**	**13.13**	**(2.62)**	**(17%)**
STAFFING FTE TOTALS	**43.50**	**42.25**	**41.87**	**44.24**	**45.75**	**43.13**	**(2.62)**	**(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: 6/5/2025**

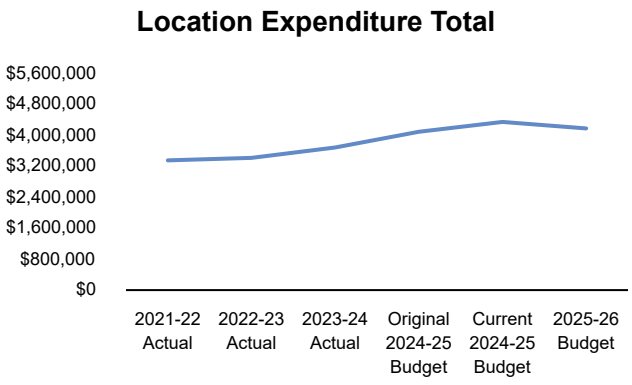
LOCATION EXPENDITURES

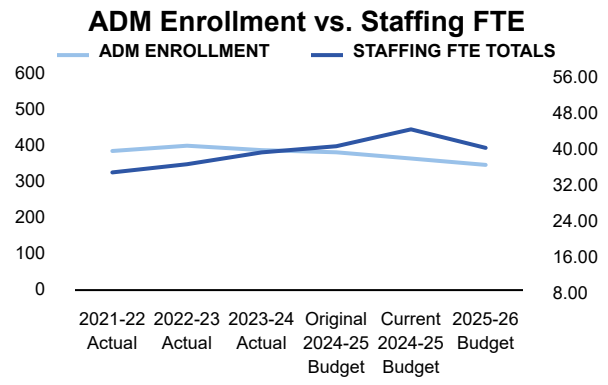
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,727,980	$ 1,774,312	$ 1,918,164	$ 2,165,560	$ 2,269,428	$ 2,134,373	$ (135,055)	(6%)
320	Non-certificated Salaries	420,578	390,418	503,477	553,124	570,926	607,614	36,688	6%
360	Employee Benefits	1,036,479	1,069,723	1,071,098	1,200,148	1,298,291	1,243,667	(54,624)	(4%)
	Total Personnel	**3,185,037**	**3,234,453**	**3,492,739**	**3,918,832**	**4,138,645**	**3,985,654**	**(152,991)**	**(4%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	5,358	-	(5,358)	(100%)
420	Staff Travel	720	257	3,436	720	-	2,125	2,125	(100%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	24,763	27,115	26,387	12,863	32,231	33,485	1,254	4%
435	Energy	69,030	68,499	73,346	77,634	84,484	78,309	(6,175)	(7%)
440	Purchased Services	32,728	37,996	31,570	32,489	30,449	32,630	2,181	7%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	25,225	33,653	43,915	36,355	42,694	32,426	(10,268)	(24%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	175	321	180	-	-	850	850	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**152,641**	**167,841**	**178,834**	**160,061**	**195,216**	**179,825**	**(15,391)**	**(8%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 3,337,678**	**$ 3,402,294**	**$ 3,671,573**	**$ 4,078,893**	**$ 4,333,861**	**$ 4,165,479**	**$ (168,382)**	**(4%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**383.65**	**398.30**	**386.00**	**380.00**	**362.75**	**345.00**	**(17.75)**	**(5%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	14.00	16.00	16.00	17.00	19.00	17.00	(2.00)	(11%)
SPED Teacher	5.00	6.00	5.00	5.00	5.00	4.00	(1.00)	(20%)
Specialist - School	1.50	1.50	2.00	2.00	2.00	2.00	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	0.80	-	-	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**22.30**	**24.50**	**24.00**	**26.00**	**28.00**	**25.00**	**(3.00)**	**(11%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	7.63	6.75	9.88	9.25	11.00	9.88	(1.12)	(10%)
Support Staff	2.00	2.50	2.50	2.50	2.50	2.50	-	-%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**11.63**	**11.25**	**14.38**	**13.75**	**15.50**	**14.38**	**(1.12)**	**(7%)**
STAFFING FTE TOTALS	**33.93**	**35.75**	**38.38**	**39.75**	**43.50**	**39.38**	**(4.12)**	**(9%)**

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: 6/5/2025**

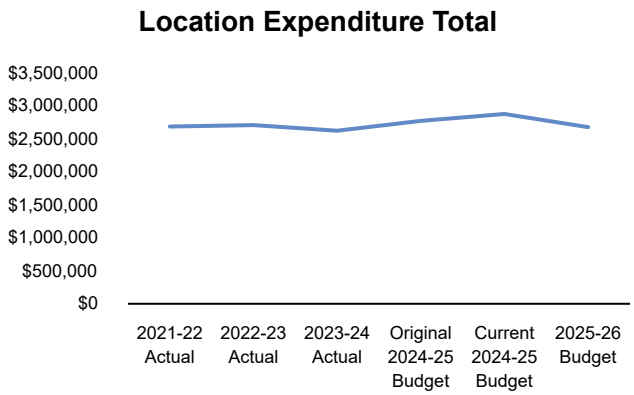
LOCATION EXPENDITURES

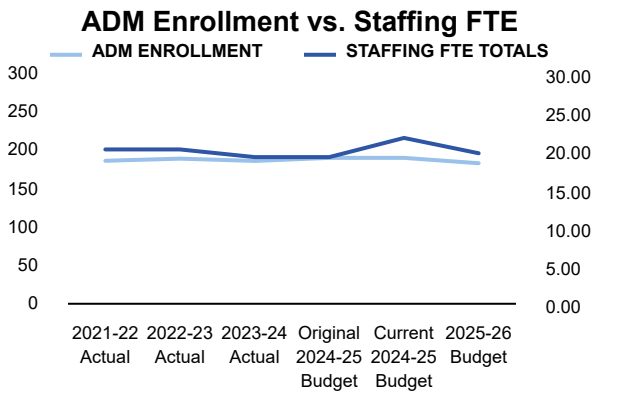
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 731,207	$ 726,822	$ 730,990	$ 732,477	$ 834,040	$ 773,822	$ (60,218)	(7%)
320	Non-certificated Salaries	461,422	449,058	473,737	442,942	461,816	412,717	(49,099)	(11%)
360	Employee Benefits	643,596	612,893	648,773	709,236	722,552	653,318	(69,234)	(10%)
	Total Personnel	**1,836,225**	**1,788,773**	**1,853,500**	**1,884,655**	**2,018,408**	**1,839,857**	**(178,551)**	**(9%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	22,585	3,030	475	1,000	7,934	7,000	(934)	(12%)
420	Staff Travel	2,292	3,112	271	720	5,735	2,000	(3,735)	(65%)
425	Student Travel	4,500	1,800	4,376	3,000	5,325	9,485	4,160	78%
430	Utilities	21,669	20,917	21,191	37,590	60,118	5,805	(54,313)	(90%)
435	Energy	28,977	33,041	41,623	33,000	40,905	21,000	(19,905)	(49%)
440	Purchased Services	168,126	143,362	148,459	65,000	71,542	120,684	49,142	69%
445	Insurance & Bond Premiums	850	979	961	1,134	1,134	-	(1,134)	(100%)
450	Supplies, Materials & Media	120,746	152,501	73,043	219,158	139,864	136,991	(2,873)	(2%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	7,539	4,681	6,316	5,000	6,938	15,000	8,062	116%
495	Indirect Cost	80,861	97,616	80,337	88,859	85,905	85,461	(444)	(1%)
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	47,468	71,126	24,508	24,508	24,508	-	-%
533	Principal On Long Term Debt	387,600	340,132	316,474	404,492	404,492	404,492	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**845,745**	**848,639**	**764,652**	**883,461**	**854,400**	**832,426**	**(21,974)**	**(3%)**
550	Transfer To Other Funds	-	66,066	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 2,681,970**	**$ 2,703,478**	**$ 2,618,152**	**$ 2,768,116**	**$ 2,872,808**	**$ 2,672,283**	**$ (200,525)**	**(7%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**185.20**	**188.00**	**185.00**	**189.00**	**189.00**	**182.00**	**(7.00)**	**(4%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	8.00	8.00	7.00	7.00	9.00	8.00	(1.00)	(11%)
SPED Teacher	-	-	-	-	-	1.00	1.00	(100%)
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**9.00**	**9.00**	**8.00**	**8.00**	**10.00**	**10.00**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	10.00	10.00	10.00	10.00	10.50	8.50	(2.00)	(19%)
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**11.00**	**11.00**	**11.00**	**11.00**	**11.50**	**9.50**	**(2.00)**	**(17%)**
STAFFING FTE TOTALS	**20.00**	**20.00**	**19.00**	**19.00**	**21.50**	**19.50**	**(2.00)**	**(9%)**

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: 6/5/2025**

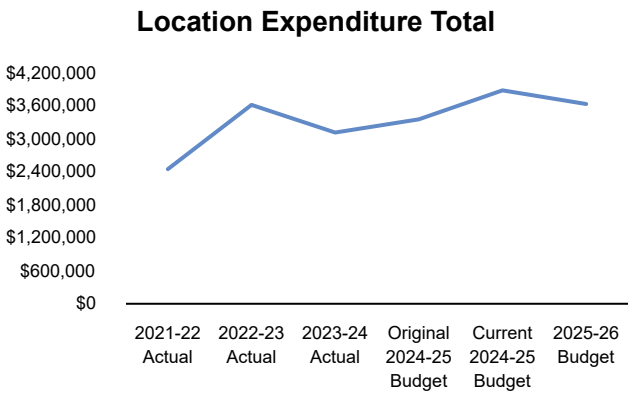
LOCATION EXPENDITURES

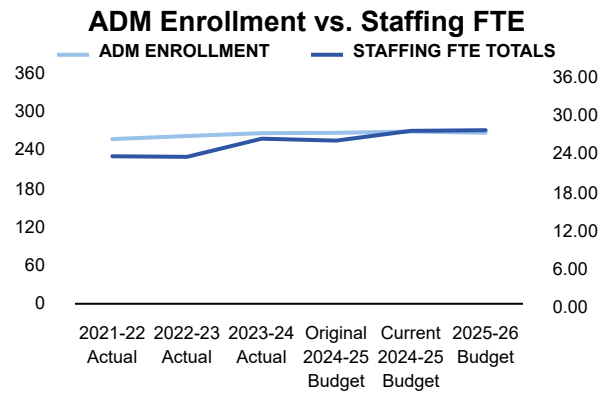
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,209,059	$ 1,539,941	$ 1,703,637	$ 1,774,433	$ 1,860,226	$ 1,988,200	$ 127,974	7%
320	Non-certificated Salaries	131,459	172,478	167,364	175,872	187,829	190,026	2,197	1%
360	Employee Benefits	607,746	758,618	806,021	882,030	935,783	953,322	17,539	2%
	Total Personnel	**1,948,264**	**2,471,037**	**2,677,022**	**2,832,335**	**2,983,838**	**3,131,548**	**147,710**	**5%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	23,718	33,884	11,000	-	7,137	18,000	10,863	152%
420	Staff Travel	7,531	20,389	-	1,020	7,786	10,000	2,214	28%
425	Student Travel	37,055	82,002	21,136	-	-	-	-	-%
430	Utilities	24,631	29,782	31,176	30,200	68,392	32,520	(35,872)	(52%)
435	Energy	47,983	46,993	41,262	47,000	55,820	47,000	(8,820)	(16%)
440	Purchased Services	8,362	24,816	18,113	-	51,157	49,658	(1,499)	(3%)
445	Insurance & Bond Premiums	21,763	25,085	40,352	47,616	47,616	47,616	-	-%
450	Supplies, Materials & Media	146,104	112,601	69,550	265,340	467,289	91,645	(375,644)	(80%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	565	21,896	85,349	-	65,160	65,000	(160)	(0%)
495	Indirect Cost	87,010	130,848	113,550	126,206	124,662	136,412	11,750	9%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	11,928	14,020	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**416,650**	**542,316**	**431,488**	**517,382**	**895,019**	**497,851**	**(397,168)**	**(44%)**
550	Transfer To Other Funds	75,000	600,000	50	-	50	-	(50)	(100%)
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 2,439,914**	**$ 3,613,353**	**$ 3,108,560**	**$ 3,349,717**	**$ 3,878,907**	**$ 3,629,399**	**$ (249,508)**	**(6%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**256.20**	**261.00**	**265.50**	**266.00**	**268.00**	**266.00**	**(2.00)**	**(1%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.15	0.95	0.95	0.95	0.95	1.95	1.00	(100%)
Classroom Teacher	17.43	16.83	19.17	18.87	19.77	18.87	(0.90)	(5%)
SPED Teacher	0.60	0.60	0.60	0.60	0.60	0.60	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**19.18**	**18.38**	**20.72**	**20.42**	**21.32**	**21.42**	**0.10**	**0%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	1.25	2.46	2.46	2.46	2.59	2.59	-	-%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Custodial Staff	1.50	1.00	1.50	1.50	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**3.75**	**4.46**	**4.96**	**4.96**	**5.59**	**5.59**	**-**	**-%**
STAFFING FTE TOTALS	**22.93**	**22.84**	**25.68**	**25.38**	**26.91**	**27.01**	**0.10**	**0%**

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





Fund: 100 General Fund **Location: 063 Knik Charter School** **Date: 6/5/2025**

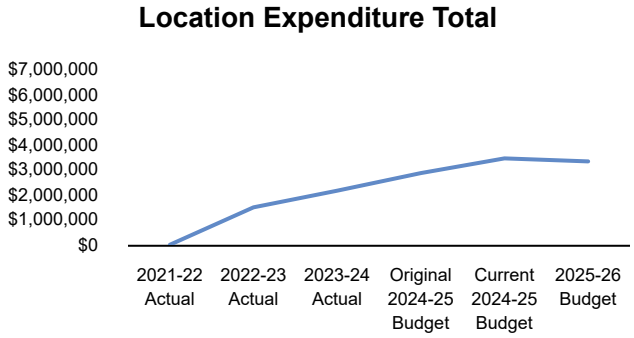
LOCATION EXPENDITURES

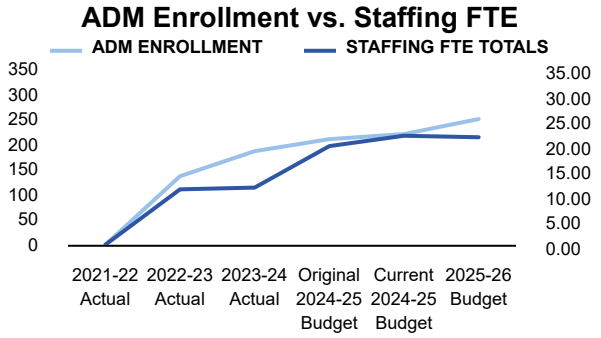
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ 685,787	$ 1,060,069	$ 1,287,994	$ 1,390,342	$ 1,452,132	$ 61,790	4%
320	Non-certificated Salaries	-	102,511	170,707	177,692	178,923	218,292	39,369	22%
360	Employee Benefits	-	338,709	473,677	541,935	607,784	608,781	997	0%
	Total Personnel	**-**	**1,127,007**	**1,704,453**	**2,007,621**	**2,177,049**	**2,279,205**	**102,156**	**5%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	21,479	19,125	1,000	1,000	152,500	151,500	15150%
420	Staff Travel	-	1,338	1,707	3,320	2,000	5,000	3,000	150%
425	Student Travel	-	1,565	720	7,000	7,000	-	(7,000)	(100%)
430	Utilities	-	12,518	18,935	6,300	36,494	22,285	(14,209)	(39%)
435	Energy	-	3,030	-	-	-	-	-	-%
440	Purchased Services	-	2,418	3,657	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	-	176,540	132,079	528,189	934,895	523,697	(411,198)	(44%)
480	Stipends & Tuition (student)	-	2,558	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	6,112	10,068	-	2,931	10,000	7,069	241%
495	Indirect Cost	-	54,002	75,599	113,195	90,260	125,791	35,531	39%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	40,791	39,068	40,791	40,791	39,068	(1,723)	(4%)
533	Principal On Long Term Debt	-	39,201	145,252	143,529	143,529	158,052	14,523	10%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**361,552**	**446,210**	**843,324**	**1,258,900**	**1,036,393**	**(222,507)**	**(18%)**
550	Transfer To Other Funds	-	-	50	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ -**	**$ 1,488,559**	**$ 2,150,713**	**$ 2,850,945**	**$ 3,435,949**	**$ 3,315,598**	**$ (120,351)**	**(4%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**-**	**136.35**	**186.15**	**210.00**	**220.15**	**250.00**	**29.85**	**14%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	-	7.02	6.49	12.26	12.70	12.40	(0.30)	(2%)
SPED Teacher	-	2.00	2.00	2.00	2.00	2.00	-	-%
Specialist - School	-	-	-	-	0.49	0.49	-	-%
Counselor	-	-	-	0.36	0.36	0.36	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**10.02**	**9.49**	**15.62**	**16.55**	**16.25**	**(0.30)**	**(2%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	0.88	3.00	3.13	3.13	-	-%
Support Staff	-	1.00	1.00	1.00	2.00	2.00	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**1.00**	**1.88**	**4.00**	**5.13**	**5.13**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**11.02**	**11.37**	**19.62**	**21.68**	**21.38**	**(0.30)**	**(1%)**

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: 6/5/2025**

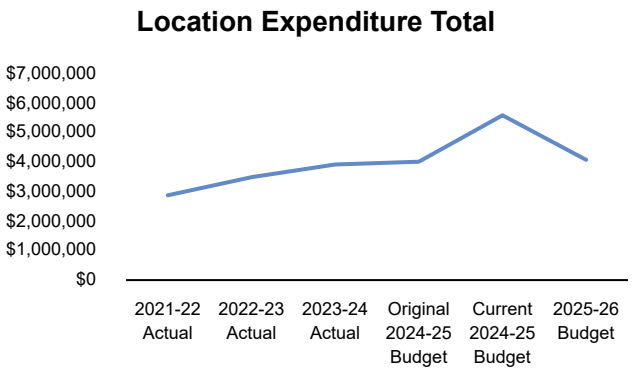
LOCATION EXPENDITURES

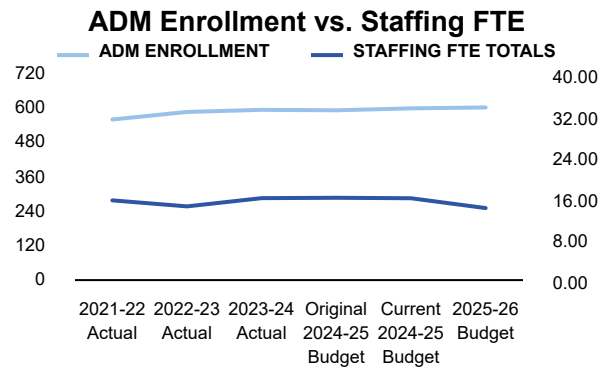
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 553,914	$ 759,865	$ 818,889	$ 850,817	$ 904,352	$ 839,456	$ (64,896)	(7%)
320	Non-certificated Salaries	230,543	278,736	415,623	338,300	471,893	270,021	(201,872)	(43%)
360	Employee Benefits	320,079	356,029	490,566	516,029	579,759	470,175	(109,584)	(19%)
	Total Personnel	**1,104,536**	**1,394,630**	**1,725,078**	**1,705,146**	**1,956,004**	**1,579,652**	**(376,352)**	**(19%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	542,196	461,298	646,440	566,759	745,071	646,000	(99,071)	(13%)
420	Staff Travel	1,569	16,360	7,292	12,640	25,634	6,000	(19,634)	(77%)
425	Student Travel	56,254	110,794	120,016	22,000	44,583	35,000	(9,583)	(21%)
430	Utilities	140,580	129,825	148,882	118,150	184,137	113,488	(70,649)	(38%)
435	Energy	29,368	21,990	31,996	25,000	38,420	25,000	(13,420)	(35%)
440	Purchased Services	87,728	73,754	84,861	114,000	214,510	119,000	(95,510)	(45%)
445	Insurance & Bond Premiums	5,360	8,451	9,246	10,911	10,911	5,000	(5,911)	(54%)
450	Supplies, Materials & Media	493,317	565,256	674,080	1,136,156	2,001,140	1,237,443	(763,697)	(38%)
480	Stipends & Tuition (student)	-	-	9,123	-	4,026	-	(4,026)	(100%)
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	106,118	122,063	193,767	101,500	175,681	101,500	(74,181)	(42%)
495	Indirect Cost	105,126	128,865	142,740	151,330	132,866	159,291	26,425	20%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	7,766	-	(7,766)	(100%)
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	1,404	598	4,203	1,581	1,581	1,581	-	-%
533	Principal On Long Term Debt	12,996	16,202	19,797	23,419	23,419	23,419	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**1,582,016**	**1,655,456**	**2,092,443**	**2,283,446**	**3,609,745**	**2,472,722**	**(1,137,023)**	**(31%)**
550	Transfer To Other Funds	161,424	412,879	76,865	-	315	-	(315)	(100%)
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 2,847,976**	**$ 3,462,965**	**$ 3,894,386**	**$ 3,988,592**	**$ 5,566,064**	**$ 4,052,374**	**$ (1,513,690)**	**(27%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**557.85**	**584.20**	**591.65**	**590.00**	**596.75**	**600.00**	**3.25**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	2.00	2.00	2.00	2.00	2.00	-	-%
Classroom Teacher	5.98	5.38	4.98	4.98	4.55	4.55	-	-%
SPED Teacher	0.81	1.00	1.00	1.00	2.00	0.50	(1.50)	(75%)
Specialist - School	-	0.25	0.75	0.82	0.75	0.75	-	-%
Counselor	-	0.49	0.49	0.49	0.49	0.49	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**7.79**	**9.12**	**9.22**	**9.29**	**9.79**	**8.29**	**(1.50)**	**(15%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	1.00	1.00	1.00	1.00	2.00	2.00	-	-%
Support Staff	6.00	3.50	5.00	5.00	3.41	3.00	(0.41)	(12%)
Custodial Staff	0.50	0.50	0.50	0.50	0.50	0.50	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**7.50**	**5.00**	**6.50**	**6.50**	**5.91**	**5.50**	**(0.41)**	**(7%)**
STAFFING FTE TOTALS	**15.29**	**14.12**	**15.72**	**15.79**	**15.70**	**13.79**	**(1.91)**	**(12%)**

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: 6/5/2025**

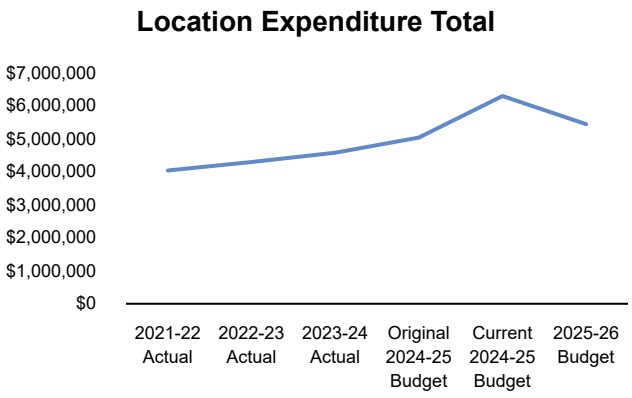
LOCATION EXPENDITURES

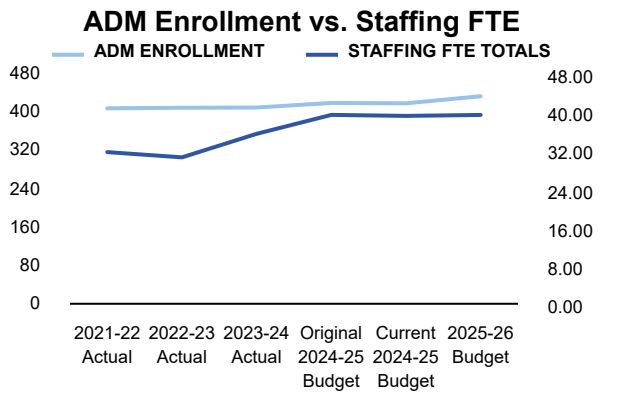
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,866,592	$ 1,903,792	$ 2,104,782	$ 2,369,174	$ 2,369,174	$ 2,529,930	$ 160,756	7%
320	Non-certificated Salaries	356,499	301,465	446,215	492,043	492,043	465,843	(26,200)	(5%)
360	Employee Benefits	932,452	911,481	1,043,811	1,217,846	1,219,286	1,395,647	176,361	14%
	Total Personnel	**3,155,543**	**3,116,738**	**3,594,808**	**4,079,063**	**4,080,503**	**4,391,420**	**310,917**	**8%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	1,276	1,418	3,322	5,000	5,000	-	(5,000)	(100%)
420	Staff Travel	1,440	501	6,037	1,440	-	-	-	-%
425	Student Travel	-	-	4,380	-	-	-	-	-%
430	Utilities	10,651	20,076	20,053	7,037	19,571	7,480	(12,091)	(62%)
435	Energy	71,806	76,218	79,255	80,000	81,736	80,000	(1,736)	(2%)
440	Purchased Services	27,088	47,213	35,537	32,000	59,999	40,500	(19,499)	(32%)
445	Insurance & Bond Premiums	2,281	2,630	2,580	3,045	3,045	-	(3,045)	(100%)
450	Supplies, Materials & Media	38,611	79,219	83,580	56,000	817,347	28,000	(789,347)	(97%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	4,065	5,082	4,328	-	-	-	-	-%
495	Indirect Cost	126,956	158,184	146,815	178,002	188,912	184,703	(4,209)	(2%)
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	104,316	71,789	67,290	67,290	-	(67,290)	(100%)
533	Principal On Long Term Debt	586,200	481,884	514,411	518,910	518,910	703,440	184,530	36%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**870,374**	**976,741**	**972,087**	**948,724**	**1,761,810**	**1,044,123**	**(717,687)**	**(41%)**
550	Transfer To Other Funds	-	189,874	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	450,000	-	(450,000)	(100%)
LOCATION TOTALS		**$ 4,025,917**	**$ 4,283,353**	**$ 4,566,895**	**$ 5,027,787**	**$ 6,292,313**	**$ 5,435,543**	**$ (856,770)**	**(14%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**405.80**	**407.00**	**407.45**	**417.00**	**416.25**	**431.00**	**14.75**	**4%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.49	1.49	2.00	2.00	2.00	2.00	-	-%
Classroom Teacher	20.00	19.00	21.00	22.00	23.00	22.00	(1.00)	(4%)
SPED Teacher	2.00	2.00	2.00	2.00	1.60	2.40	0.80	50%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	0.50	1.00	1.00	-	-%
Nurse	0.20	0.20	0.20	0.40	0.40	0.80	0.40	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**23.69**	**22.69**	**25.20**	**26.90**	**28.00**	**28.20**	**0.20**	**1%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	6.25	4.91	8.31	9.56	9.25	9.25	-	-%
Support Staff	1.00	2.00	1.00	2.00	1.00	1.00	-	-%
Custodial Staff	0.50	0.75	0.75	0.75	0.75	0.75	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**7.75**	**7.66**	**10.06**	**12.31**	**11.00**	**11.00**	**-**	**-%**
STAFFING FTE TOTALS	**31.44**	**30.35**	**35.26**	**39.21**	**39.00**	**39.20**	**0.20**	**1%**

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





Fund: 100 General Fund **Location: 067 American Charter Academy** **Date: 6/5/2025**

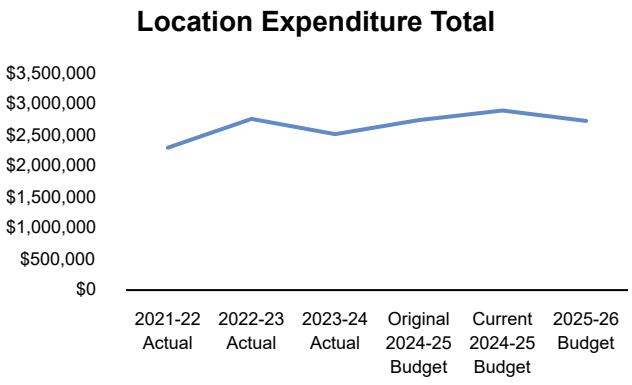
LOCATION EXPENDITURES

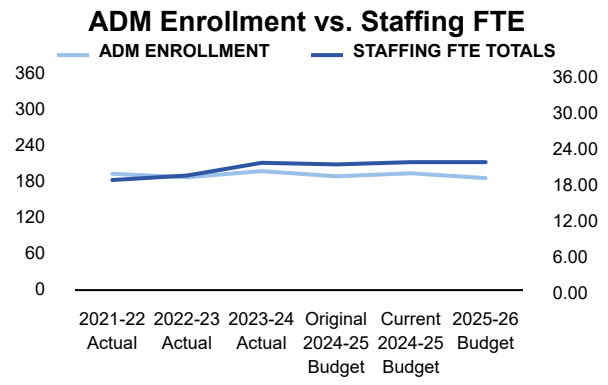
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 802,158	$ 923,437	$ 1,093,000	$ 1,108,542	$ 1,129,459	$ 1,209,172	$ 79,713	7%
320	Non-certificated Salaries	175,773	294,352	322,422	324,608	348,917	359,558	10,641	3%
360	Employee Benefits	449,415	543,675	604,634	671,677	650,360	693,644	43,284	7%
	Total Personnel	**1,427,346**	**1,761,464**	**2,020,056**	**2,104,827**	**2,128,736**	**2,262,374**	**133,638**	**6%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	6,900	-	(6,900)	(100%)
420	Staff Travel	1,320	1,320	2,935	2,720	-	-	-	-%
425	Student Travel	1,113	50	4,845	-	-	-	-	-%
430	Utilities	19,861	20,647	20,455	19,500	41,942	25,887	(16,055)	(38%)
435	Energy	66,937	66,340	68,906	47,808	92,928	69,000	(23,928)	(26%)
440	Purchased Services	247,479	20,624	23,346	22,870	266,522	11,000	(255,522)	(96%)
445	Insurance & Bond Premiums	424	489	480	566	566	-	(566)	(100%)
450	Supplies, Materials & Media	24,857	22,525	49,852	202,810	268,786	18,697	(250,089)	(93%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	350	2,021	2,658	-	1,315	305	(1,010)	(77%)
495	Indirect Cost	73,415	99,901	80,659	96,596	86,076	92,049	5,973	7%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	33,660	23,566	23,515	-	23,515	23,515	(100%)
533	Principal On Long Term Debt	-	198,180	212,911	217,167	-	221,985	221,985	(100%)
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**435,756**	**465,757**	**490,613**	**633,552**	**765,035**	**462,438**	**(302,597)**	**(40%)**
550	Transfer To Other Funds	427,889	530,395	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 2,290,991**	**$ 2,757,616**	**$ 2,510,669**	**$ 2,738,379**	**$ 2,893,771**	**$ 2,724,812**	**$ (168,959)**	**(6%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**192.20**	**186.40**	**196.65**	**188.00**	**193.00**	**185.00**	**(8.00)**	**(4%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.10	1.10	1.00	1.00	-	-%
Classroom Teacher	10.00	9.75	12.00	12.00	12.00	12.00	-	-%
SPED Teacher	0.10	0.10	-	-	0.10	0.10	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	0.33	0.33	0.20	0.43	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**11.43**	**11.18**	**13.30**	**13.53**	**13.10**	**13.10**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	4.00	5.00	5.00	5.00	5.50	5.50	-	-%
Support Staff	1.00	1.00	1.00	1.00	1.25	1.25	-	-%
Custodial Staff	1.75	1.75	1.75	1.00	1.31	1.31	-	-%
Specialist - Department	-	-	-	0.25	-	-	-	-%
Total Non-Certificated	**6.75**	**7.75**	**7.75**	**7.25**	**8.06**	**8.06**	**-**	**-%**
STAFFING FTE TOTALS	**18.18**	**18.93**	**21.05**	**20.78**	**21.16**	**21.16**	**-**	**-%**

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: 6/5/2025**

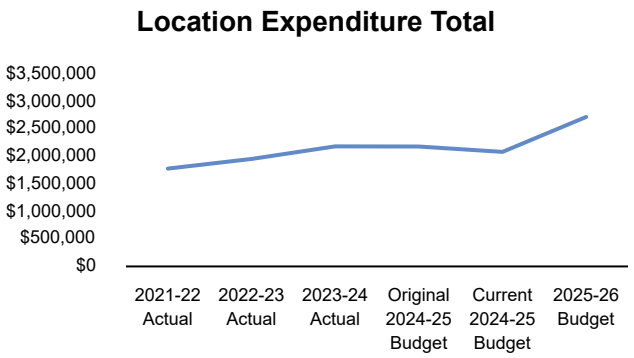
LOCATION EXPENDITURES

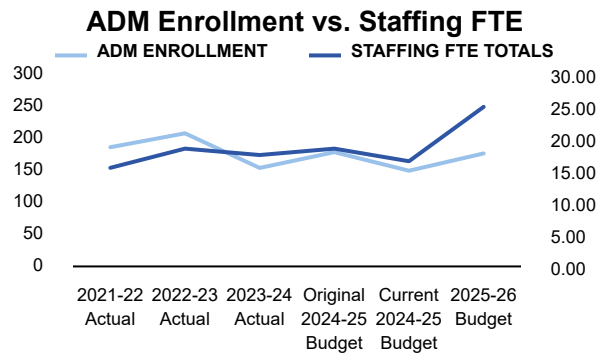
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 919,807	$ 1,065,399	$ 1,052,029	$ 1,118,821	$ 1,110,841	$ 1,275,108	$ 164,267	15%
320	Non-certificated Salaries	190,952	207,829	293,427	295,775	221,374	421,854	200,480	91%
360	Employee Benefits	471,501	520,425	566,365	580,105	542,402	819,557	277,155	51%
	Total Personnel	**1,582,260**	**1,793,653**	**1,911,821**	**1,994,701**	**1,874,617**	**2,516,519**	**641,902**	**34%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	1,320	1,320	2,078	660	-	-	-	-%
425	Student Travel	33	41	86	1,400	22	1,275	1,253	5695%
430	Utilities	18,499	19,810	19,128	11,291	26,628	34,039	7,411	28%
435	Energy	139,055	106,163	196,700	115,806	117,574	121,109	3,535	3%
440	Purchased Services	10,058	11,995	22,962	9,999	13,767	10,523	(3,244)	(24%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	12,477	7,542	11,955	33,805	35,674	22,837	(12,837)	(36%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	1,626	630	5,714	-	1,530	425	(1,105)	(72%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**183,068**	**147,501**	**258,623**	**172,961**	**195,195**	**190,208**	**(4,987)**	**(3%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 1,765,328**	**$ 1,941,154**	**$ 2,170,444**	**$ 2,167,662**	**$ 2,069,812**	**$ 2,706,727**	**$ 636,915**	**31%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**184.70**	**206.45**	**152.35**	**177.00**	**148.00**	**175.00**	**27.00**	**18%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	8.00	9.00	10.00	9.00	8.00	6.00	(2.00)	(25%)
SPED Teacher	1.00	2.00	-	1.00	1.00	5.00	4.00	400%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Nurse	0.50	-	-	1.00	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**11.50**	**13.00**	**12.00**	**13.00**	**12.00**	**14.00**	**2.00**	**17%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	1.00	1.00	1.00	-	-	-	-%
Instructional Aide	-	-	-	-	0.03	7.03	7.00	(100%)
Support Staff	2.00	2.50	2.50	2.50	2.50	2.00	(0.50)	(20%)
Custodial Staff	1.75	1.75	1.75	1.75	1.75	1.75	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**3.75**	**5.25**	**5.25**	**5.25**	**4.28**	**10.78**	**6.50**	**152%**
STAFFING FTE TOTALS	**15.25**	**18.25**	**17.25**	**18.25**	**16.28**	**24.78**	**8.50**	**52%**

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: 6/5/2025**

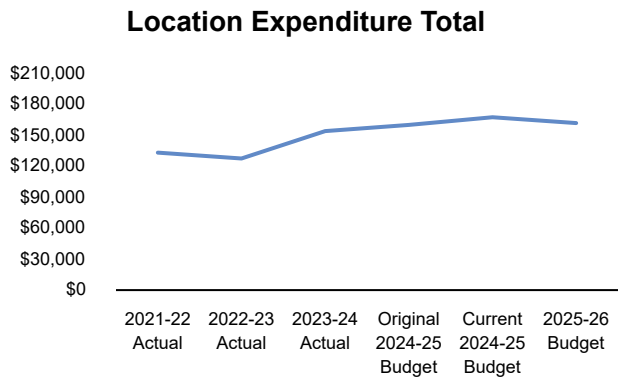
LOCATION EXPENDITURES

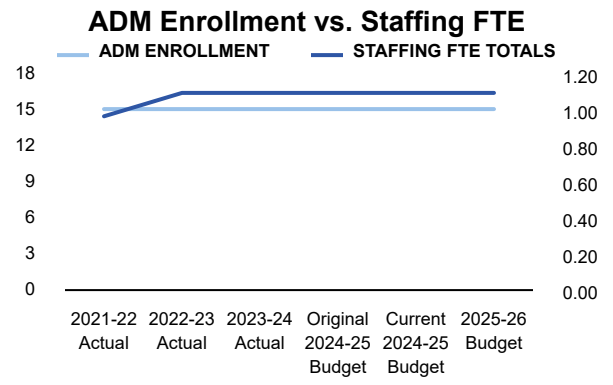
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 57,743	$ 46,796	$ 67,691	$ 67,757	$ 68,087	$ 68,891	$ 804	1%
320	Non-certificated Salaries	23,506	29,404	28,974	35,318	35,317	29,483	(5,834)	(17%)
360	Employee Benefits	42,604	41,218	47,620	52,125	53,708	53,664	(44)	(0%)
	Total Personnel	**123,853**	**117,418**	**144,285**	**155,200**	**157,112**	**152,038**	**(5,074)**	**(3%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	5,874	5,874	5,876	-	5,221	5,148	(73)	(1%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	1,979	2,444	2,159	2,444	2,647	2,539	(108)	(4%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	912	1,241	1,165	1,981	1,981	1,683	(298)	(15%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	60	-	120	-	120	-	(120)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**8,825**	**9,559**	**9,320**	**4,425**	**9,969**	**9,370**	**(599)**	**(6%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 132,678**	**$ 126,977**	**$ 153,605**	**$ 159,625**	**$ 167,081**	**$ 161,408**	**$ (5,673)**	**(3%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT		**15.00**	**15.00**	**15.00**	**15.00**	**15.00**	**15.00**	**-**	**-%**
CERTIFICATED FTE									
Director		-	-	-	-	-	-	-	-%
Administrator		-	-	-	-	-	-	-	-%
Classroom Teacher		0.37	-	-	-	-	-	-	-%
SPED Teacher		-	0.50	0.50	0.50	0.50	0.50	-	-%
Specialist - School		-	-	-	-	-	-	-	-%
Counselor		-	-	-	-	-	-	-	-%
Nurse		-	-	-	-	-	-	-	-%
Specialist - Department		-	-	-	-	-	-	-	-%
	Total Certificated	**0.37**	**0.50**	**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	0.59	0.59	-	-%
Support Staff		-	-	-	-	-	-	-	-%
Custodial Staff		-	-	-	-	-	-	-	-%
Specialist - Department		-	-	-	-	-	-	-	-%
	Total Non-Certificated	**0.59**	**0.59**	**0.59**	**0.59**	**0.59**	**0.59**	**-**	**-%**
STAFFING FTE TOTALS		**0.96**	**1.09**	**1.09**	**1.09**	**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: 6/5/2025**

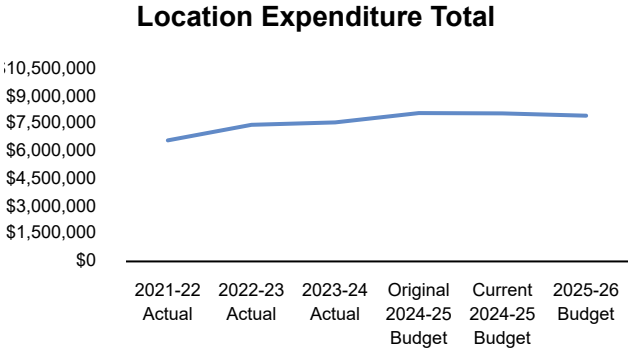
LOCATION EXPENDITURES

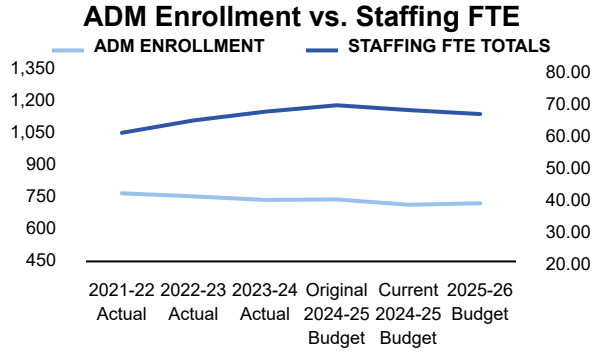
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 3,519,625	$ 4,006,152	$ 4,095,252	$ 4,355,426	$ 4,298,255	$ 4,121,949	$ (176,306)	(4%)
320	Non-certificated Salaries	670,963	737,564	827,513	895,823	885,408	983,389	97,981	11%
360	Employee Benefits	1,896,162	2,142,470	2,152,093	2,256,332	2,291,348	2,290,692	(656)	(0%)
	Total Personnel	**6,086,750**	**6,886,186**	**7,074,858**	**7,507,581**	**7,475,011**	**7,396,030**	**(78,981)**	**(1%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	3,296	-	-	110	-	(110)	(100%)
420	Staff Travel	2,640	3,112	6,938	2,795	-	128	128	(100%)
425	Student Travel	1,356	2,001	1,449	3,670	3,372	1,762	(1,610)	(48%)
430	Utilities	36,925	40,398	40,686	12,629	47,593	66,290	18,697	39%
435	Energy	252,133	273,182	207,749	288,017	318,700	327,760	9,060	3%
440	Purchased Services	27,074	25,228	46,768	35,925	33,541	27,213	(6,328)	(19%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	120,947	160,094	115,653	198,321	154,292	95,914	(58,378)	(38%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	37,837	14,396	53,065	-	8,310	-	(8,310)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	8,769	-	10,000	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**478,912**	**530,476**	**472,308**	**551,357**	**565,918**	**519,067**	**(46,851)**	**(8%)**
550	Transfer To Other Funds	-	25	1,400	-	350	-	(350)	(100%)
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 6,565,662**	**$ 7,416,687**	**$ 7,548,566**	**$ 8,058,938**	**$ 8,041,279**	**$ 7,915,097**	**$ (126,182)**	**(2%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**764.61**	**750.40**	**733.63**	**736.00**	**710.95**	**718.00**	**7.05**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Classroom Teacher	18.00	21.00	20.00	22.00	22.00	21.00	(1.00)	(5%)
SPED Teacher	5.00	4.00	5.00	5.00	5.00	5.00	-	-%
Specialist - School	14.00	14.00	16.74	16.74	14.74	12.74	(2.00)	(14%)
Counselor	2.00	3.00	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	**43.00**	**45.00**	**47.74**	**49.74**	**47.74**	**44.74**	**(3.00)**	**(6%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	1.00	1.00	1.00	1.00	1.00	-	-%
Instructional Aide	7.88	8.75	8.75	8.75	8.75	10.50	1.75	20%
Support Staff	5.00	5.00	5.00	5.00	5.00	5.00	-	-%
Custodial Staff	4.00	4.00	4.00	4.00	4.50	4.50	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**16.88**	**18.75**	**18.75**	**18.75**	**19.25**	**21.00**	**1.75**	**9%**
STAFFING FTE TOTALS	**59.88**	**63.75**	**66.49**	**68.49**	**66.99**	**65.74**	**(1.25)**	**(2%)**

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





Fund: 100 General Fund **Location: 077 Mat-Su Day School** **Date: 6/5/2025**

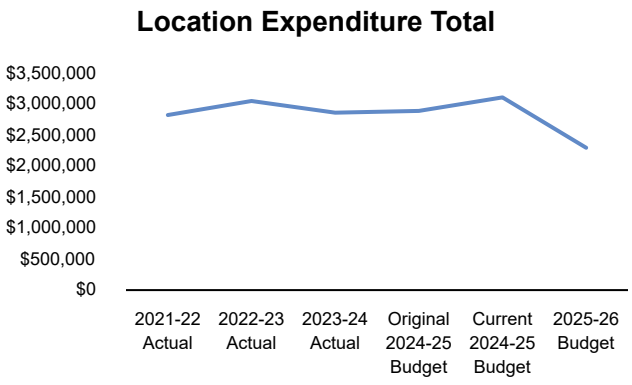
LOCATION EXPENDITURES

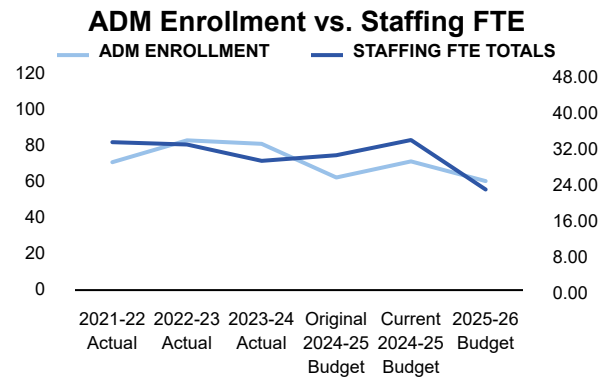
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 935,820	$ 1,054,544	$ 1,010,021	$ 1,085,495	$ 1,101,600	$ 716,945	$ (384,655)	(35%)
320	Non-certificated Salaries	734,338	771,229	776,488	712,645	855,716	695,658	(160,058)	(19%)
360	Employee Benefits	1,012,788	1,078,607	954,916	986,173	1,021,082	761,155	(259,927)	(25%)
	Total Personnel	**2,682,946**	**2,904,380**	**2,741,425**	**2,784,313**	**2,978,398**	**2,173,758**	**(804,640)**	**(27%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	665	-	600	600	425	(175)	(29%)
420	Staff Travel	10	-	1,368	4,220	2,400	1,725	(675)	(28%)
425	Student Travel	7,502	2,052	843	5,500	5,500	2,125	(3,375)	(61%)
430	Utilities	16,040	15,858	15,858	2,570	16,075	16,719	644	4%
435	Energy	50,747	53,135	54,924	53,226	57,845	60,193	2,348	4%
440	Purchased Services	(14,537)	13,022	5,937	6,791	8,952	6,894	(2,058)	(23%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	26,343	33,889	35,610	28,475	33,334	26,653	(6,681)	(20%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	470	1,127	2,748	1,625	3,300	1,700	(1,600)	(48%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	1,932	912	-	-	-	-	-	-%
533	Principal On Long Term Debt	49,132	22,894	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**137,639**	**143,554**	**117,288**	**103,007**	**128,006**	**116,434**	**(11,572)**	**(9%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 2,820,585**	**$ 3,047,934**	**$ 2,858,713**	**$ 2,887,320**	**$ 3,106,404**	**$ 2,290,192**	**$ (816,212)**	**(26%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**70.50**	**82.65**	**80.70**	**62.00**	**70.95**	**60.00**	**(10.95)**	**(15%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	1.00	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	13.00	12.00	12.00	13.00	12.00	8.00	(4.00)	(33%)
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	0.50	0.50	0.50	0.50	0.50	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**13.00**	**12.50**	**12.50**	**14.50**	**12.50**	**8.50**	**(4.00)**	**(32%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	1.00	1.00	1.00	-	-%
Instructional Aide	16.77	16.63	14.00	12.25	16.63	9.63	(7.00)	(42%)
Support Staff	1.88	2.00	2.00	2.00	2.00	2.00	-	-%
Custodial Staff	1.00	1.00	-	-	1.00	1.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**19.65**	**19.63**	**16.00**	**15.25**	**20.63**	**13.63**	**(7.00)**	**(34%)**
STAFFING FTE TOTALS	**32.65**	**32.13**	**28.50**	**29.75**	**33.13**	**22.13**	**(11.00)**	**(33%)**

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: 6/5/2025**

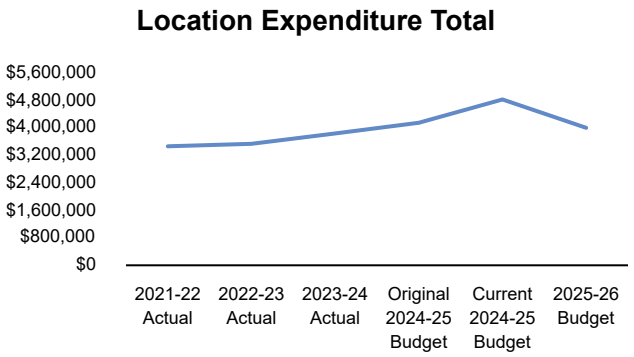
LOCATION EXPENDITURES

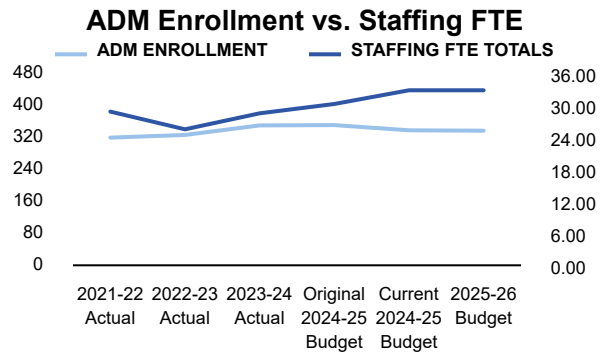
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,454,512	$ 1,468,334	$ 1,566,220	$ 1,599,250	$ 1,633,989	$ 1,686,183	$ 52,194	3%
320	Non-certificated Salaries	337,245	205,278	418,192	528,944	541,636	653,725	112,089	21%
360	Employee Benefits	754,680	713,868	844,386	964,378	1,029,011	1,109,090	80,079	8%
	Total Personnel	**2,546,437**	**2,387,480**	**2,828,798**	**3,092,572**	**3,204,636**	**3,448,998**	**244,362**	**8%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	3,459	-	(3,459)	(100%)
420	Staff Travel	1,020	-	4,320	7,020	743	-	(743)	(100%)
425	Student Travel	-	504	3,526	-	-	-	-	-%
430	Utilities	22,623	22,894	24,271	43,000	56,283	14,190	(42,093)	(75%)
435	Energy	30,955	35,552	34,232	50,000	50,750	50,000	(750)	(1%)
440	Purchased Services	29,830	67,626	131,253	50,000	54,366	50,000	(4,366)	(8%)
445	Insurance & Bond Premiums	15,016	17,308	25,167	29,697	15,697	20,000	4,303	27%
450	Supplies, Materials & Media	99,446	176,818	202,913	307,206	650,748	123,379	(527,369)	(81%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	3,443	34,104	2,000	5,286	-	(5,286)	(100%)
495	Indirect Cost	126,156	129,951	134,186	153,077	142,485	153,896	11,411	8%
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 Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**325,046**	**456,678**	**593,972**	**642,000**	**979,817**	**411,465**	**(568,352)**	**(58%)**
550	Transfer To Other Funds	570,469	670,054	393,600	393,601	623,601	120,000	(503,601)	(81%)
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		$ 3,441,952	$ 3,514,212	$ 3,816,370	$ 4,128,173	$ 4,808,054	$ 3,980,463	$ (827,591)	(17%)

LOCATION ADM ENROLLMENT & STAFFING FTE

	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**316.70**	**323.35**	**347.25**	**348.00**	**335.00**	**334.00**	**(1.00)**	**(0%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	17.00	16.00	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	0.50	0.50	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**19.00**	**18.00**	**19.00**	**19.00**	**19.00**	**19.00**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	4.63	2.31	4.31	6.06	8.63	8.63	-	-%
Support Staff	3.00	3.00	3.00	3.00	3.00	3.00	-	-%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**9.63**	**7.31**	**9.31**	**11.06**	**13.63**	**13.63**	**-**	**-%**
STAFFING FTE TOTALS	**28.63**	**25.31**	**28.31**	**30.06**	**32.63**	**32.63**	**-**	**-%**

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: 6/5/2025**

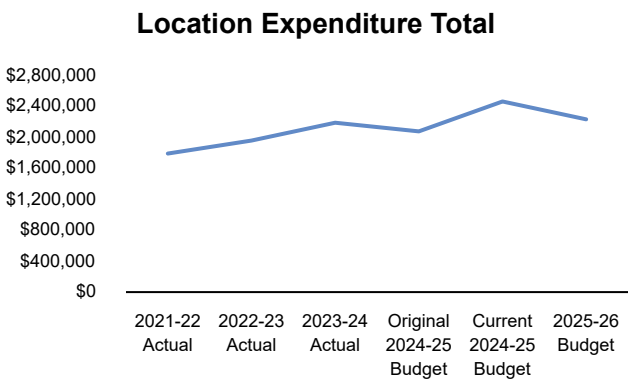
LOCATION EXPENDITURES

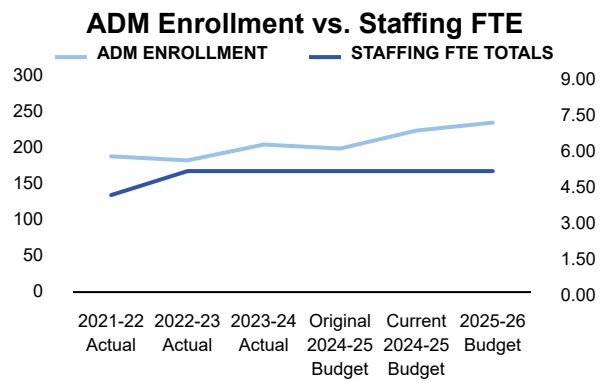
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 310,833	$ 426,436	$ 448,083	$ 456,634	$ 473,763	$ 483,752	$ 9,989	2%
320	Non-certificated Salaries	62,872	63,554	65,565	62,984	68,028	63,239	(4,789)	(7%)
360	Employee Benefits	160,994	205,271	192,437	206,450	212,010	225,497	13,487	6%
	Total Personnel	**534,699**	**695,261**	**706,085**	**726,068**	**753,801**	**772,488**	**18,687**	**2%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	1,112,603	1,110,055	1,313,479	1,150,500	1,492,835	1,270,525	(222,310)	(15%)
420	Staff Travel	1,320	7,126	7,154	12,220	10,900	9,095	(1,805)	(17%)
425	Student Travel	-	-	564	-	-	850	850	(100%)
430	Utilities	7,064	15,258	15,330	400	13,720	12,880	(840)	(6%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	40,267	54,311	52,316	58,444	54,897	51,357	(3,540)	(6%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	76,792	64,913	82,560	122,836	129,886	108,333	(21,553)	(17%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	10,330	4,540	5,241	-	2,040	1,020	(1,020)	(50%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**1,248,376**	**1,256,203**	**1,476,644**	**1,344,400**	**1,704,278**	**1,454,060**	**(250,218)**	**(15%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 1,783,075**	**$ 1,951,464**	**$ 2,182,729**	**$ 2,070,468**	**$ 2,458,079**	**$ 2,226,548**	**$ (231,531)**	**(9%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**187.15**	**181.55**	**203.50**	**198.00**	**223.00**	**234.00**	**11.00**	**5%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Classroom Teacher	1.00	2.00	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**	**4.00**	**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**	**5.00**	**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: 6/5/2025**

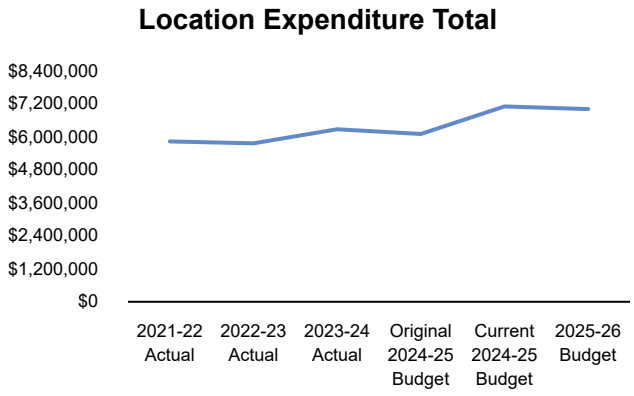
LOCATION EXPENDITURES

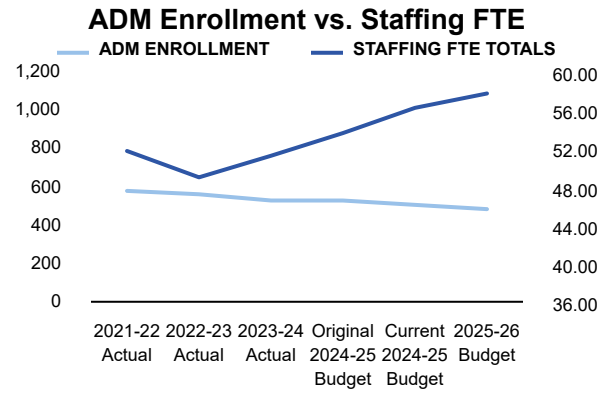
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 3,014,197	$ 3,046,213	$ 3,269,870	$ 3,194,623	$ 3,703,153	$ 3,605,693	$ (97,460)	(3%)
320	Non-certificated Salaries	748,653	674,261	771,062	690,904	783,649	878,558	94,909	12%
360	Employee Benefits	1,547,347	1,520,108	1,639,961	1,756,023	1,974,222	2,077,160	102,938	5%
	Total Personnel	**5,310,197**	**5,240,582**	**5,680,893**	**5,641,550**	**6,461,024**	**6,561,411**	**100,387**	**2%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	99	11,992	50,833	50,833	18,000	(32,833)	(65%)
420	Staff Travel	4,240	4,861	9,020	6,480	1,500	1,275	(225)	(15%)
425	Student Travel	96,505	76,385	106,596	-	87,829	-	(87,829)	(100%)
430	Utilities	41,367	40,921	42,209	17,618	46,889	51,803	4,914	10%
435	Energy	212,033	215,265	235,177	224,860	240,938	238,947	(1,991)	(1%)
440	Purchased Services	63,094	64,866	60,801	56,157	91,010	54,687	(36,323)	(40%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	68,169	90,502	93,408	88,537	108,688	72,322	(36,366)	(33%)
480	Stipends & Tuition (student)	-	11,221	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	23,870	4,792	23,846	5,000	8,450	1,700	(6,750)	(80%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**509,278**	**508,912**	**583,049**	**449,485**	**636,137**	**438,734**	**(197,403)**	**(31%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 5,819,475**	**$ 5,749,494**	**$ 6,263,942**	**$ 6,091,035**	**$ 7,097,161**	**$ 7,000,145**	**$ (97,016)**	**(1%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**573.29**	**555.60**	**523.10**	**523.00**	**500.36**	**478.00**	**(22.36)**	**(4%)**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	3.00	3.00	3.00	3.00	3.00	3.00	-	-%
Classroom Teacher	20.00	18.00	21.00	22.00	21.00	19.00	(2.00)	(10%)
SPED Teacher	6.00	6.00	5.00	6.00	7.00	7.00	-	-%
Specialist - School	3.00	3.00	3.00	4.00	4.00	4.00	-	-%
Counselor	1.00	2.00	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**	**33.00**	**35.00**	**38.00**	**38.00**	**36.00**	**(2.00)**	**(5%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Instructional Aide	8.63	6.88	6.63	6.00	8.63	12.13	3.50	41%
Support Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	-%
Custodial Staff	4.00	4.00	4.50	4.50	4.50	4.50	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**17.63**	**15.88**	**16.13**	**15.50**	**18.13**	**21.63**	**3.50**	**19%**
STAFFING FTE TOTALS	**51.63**	**48.88**	**51.13**	**53.50**	**56.13**	**57.63**	**1.50**	**3%**

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: 6/5/2025**

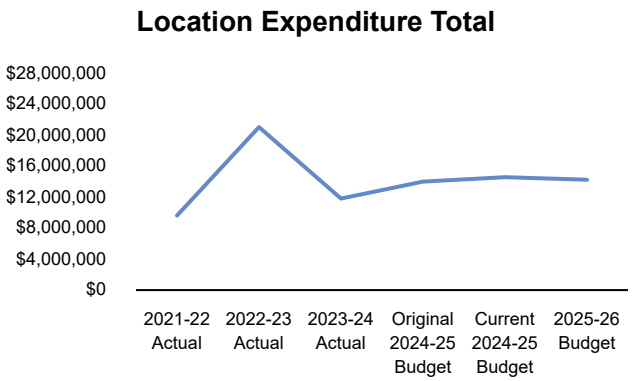
LOCATION EXPENDITURES

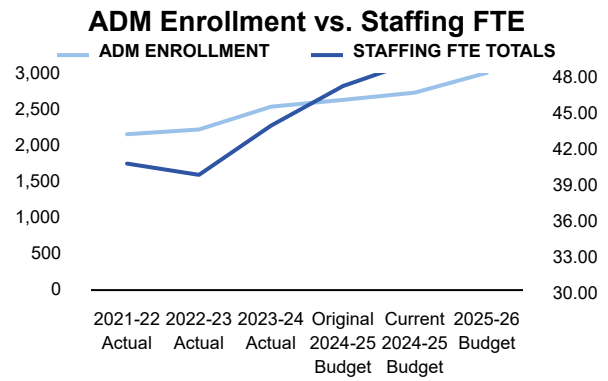
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 2,587,859	$ 2,634,649	$ 2,769,772	$ 3,135,388	$ 3,315,857	$ 3,049,230	$ (266,627)	(8%)
320	Non-certificated Salaries	671,937	674,895	806,409	821,459	820,638	849,804	29,166	4%
360	Employee Benefits	1,320,410	1,343,513	1,511,959	1,704,594	1,752,812	1,728,654	(24,158)	(1%)
	Total Personnel	**4,580,206**	**4,653,057**	**5,088,140**	**5,661,441**	**5,889,307**	**5,627,688**	**(261,619)**	**(4%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	1,764,083	2,172,040	2,571,879	2,397,000	3,499,942	3,221,652	(278,290)	(8%)
420	Staff Travel	7,465	14,635	16,345	8,340	8,363	5,319	(3,044)	(36%)
425	Student Travel	147,866	196,936	262,649	200,300	230,314	155,496	(74,818)	(32%)
430	Utilities	468,293	500,311	616,386	77,921	283,520	346,986	63,466	22%
435	Energy	45,922	42,284	45,134	41,938	10,227	43,626	33,399	327%
440	Purchased Services	(58,138)	201,050	72,037	190,183	198,982	62,233	(136,749)	(69%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	1,330,062	1,432,992	1,490,233	4,403,500	3,026,275	3,292,915	266,640	9%
480	Stipends & Tuition (student)	-	76,568	130,388	100,000	100,000	105,000	5,000	5%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	443,635	531,994	839,425	282,108	627,070	723,826	96,756	15%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	1,372	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	184,142	58,497	60,516	21,174	21,174	-	(21,174)	(100%)
533	Principal On Long Term Debt	618,269	615,416	537,904	550,000	613,118	-	(613,118)	(100%)
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**4,951,599**	**5,844,095**	**6,642,896**	**8,272,464**	**8,618,985**	**7,957,053**	**(661,932)**	**(8%)**
550	Transfer To Other Funds	180	10,501,910	5,333	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	592,310	592,310	(100%)
LOCATION TOTALS		**$ 9,531,985**	**$ 20,999,062**	**$ 11,736,369**	**$ 13,933,905**	**$ 14,508,292**	**$ 14,177,051**	**$ (331,241)**	**(2%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**2,151.08**	**2,216.90**	**2,533.33**	**2,628.00**	**2,729.21**	**3,005.00**	**275.79**	**10%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	3.00	3.00	2.00	2.00	3.00	3.00	-	-%
Classroom Teacher	14.00	13.00	17.49	20.49	21.26	21.26	-	-%
SPED Teacher	3.99	3.99	3.75	3.75	3.75	4.00	0.25	7%
Specialist - School	1.28	3.49	3.00	3.00	3.00	3.00	-	-%
Counselor	4.81	2.49	2.00	2.00	2.00	2.00	-	-%
Nurse	0.50	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**27.58**	**25.97**	**28.24**	**31.24**	**33.01**	**33.26**	**0.25**	**1%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	1.00	1.00	-	-	-	-%
Instructional Aide	2.88	3.05	2.88	3.18	2.49	2.41	(0.08)	(3%)
Support Staff	7.00	7.50	8.50	8.50	9.50	9.50	-	-%
Custodial Staff	1.00	1.00	1.00	1.00	2.00	2.00	-	-%
Specialist - Department	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Total Non-Certificated	**12.88**	**13.55**	**15.38**	**15.68**	**15.99**	**15.91**	**(0.08)**	**(1%)**
STAFFING FTE TOTALS	**40.46**	**39.52**	**43.62**	**46.92**	**49.00**	**49.17**	**0.17**	**0%**

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: 6/5/2025**

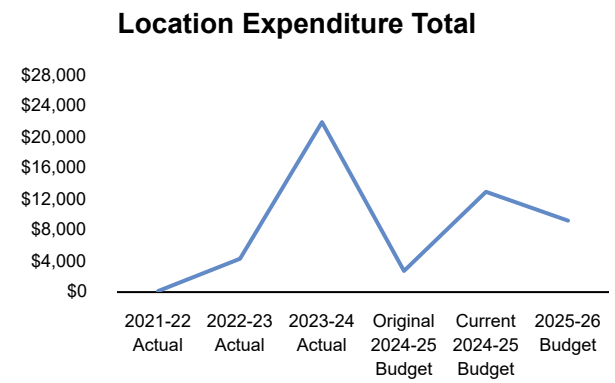
LOCATION EXPENDITURES

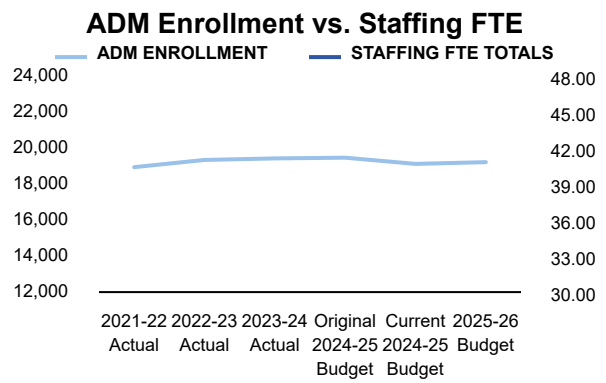
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	-	-	-	-	-	-	-	-%
	Total Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	11,915	2,300	11,690	7,771	(3,919)	(34%)
435	Energy	-	4,193	5,749	-	-	1,050	1,050	(100%)
440	Purchased Services	-	-	250	313	1,180	313	(867)	(73%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	-	-	3,986	-	-	-	-	-%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**4,193**	**21,900**	**2,613**	**12,870**	**9,134**	**(3,736)**	**(29%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ -**	**$ 4,193**	**$ 21,900**	**$ 2,613**	**$ 12,870**	**$ 9,134**	**$ (3,736)**	**(29%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

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





Fund: 100 General Fund **Location: 501 Districtwide Services** **Date: 6/5/2025**

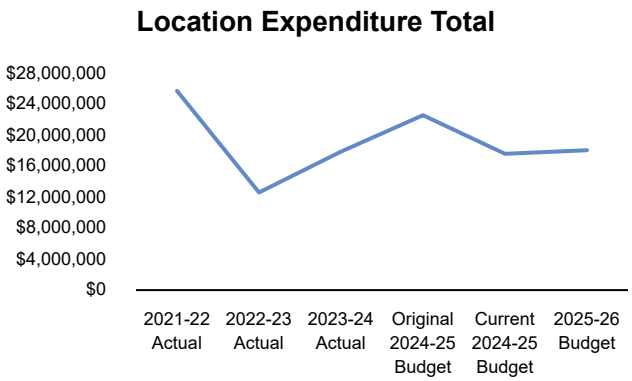
LOCATION EXPENDITURES

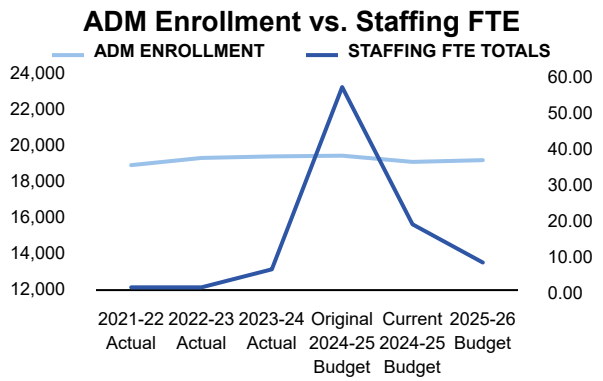
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 275,710	$ 454,897	$ 473,429	$ 5,499,833	$ 1,743,905	$ 873,510	$ (870,395)	(50%)
320	Non-certificated Salaries	4,065,347	4,238,604	4,036,300	4,647,380	3,778,419	3,809,324	30,905	1%
360	Employee Benefits	(155,162)	(661,482)	(90,027)	2,714,102	978,783	742,669	(236,114)	(24%)
	Total Personnel	**4,185,895**	**4,032,019**	**4,419,702**	**12,861,315**	**6,501,107**	**5,425,503**	**(1,075,604)**	**(17%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	412,035	2,671,910	4,029,503	3,211,068	5,132,354	3,548,243	(1,584,111)	(31%)
420	Staff Travel	-	28,723	79,015	100,000	10,000	150,000	140,000	1400%
425	Student Travel	19,020	16,839	8,985	730,015	220,949	508,075	287,126	130%
430	Utilities	255,137	243,829	238,806	1,465,325	326,272	168,121	(158,151)	(48%)
435	Energy	(61,756)	(47,866)	-	-	-	-	-	-%
440	Purchased Services	140,177	179,293	702,510	1,805,140	1,104,915	1,501,780	396,865	36%
445	Insurance & Bond Premiums	-	-	-	-	-	4,238,380	4,238,380	(100%)
450	Supplies, Materials & Media	247,267	3,008,856	2,739,285	3,029,270	4,206,584	3,902,060	(304,524)	(7%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	79,423	297,014	194,908	744,500	593,731	433,880	(159,851)	(27%)
495	Indirect Cost	(2,982,941)	(2,276,921)	(2,767,274)	(1,717,631)	(1,717,631)	(1,878,597)	(160,966)	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	36,841	50,742	312,000	5,647	5,950	303	5%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	86,537	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	1,456,504	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**(1,891,638)**	**4,158,518**	**6,819,521**	**9,679,687**	**9,882,821**	**12,577,892**	**2,695,071**	**27%**
550	Transfer To Other Funds	23,409,841	4,338,088	6,581,352	-	1,153,578	-	(1,153,578)	(100%)
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 25,704,098**	**$ 12,528,625**	**$ 17,820,575**	**$ 22,541,002**	**$ 17,537,506**	**$ 18,003,395**	**$ 465,889**	**3%**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	10.00	3.00	-	(3.00)	(100%)
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	2.99	2.99	12.99	11.00	2.50	(8.50)	(77%)
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	0.49	0.49	1.50	1.50	3.00	3.00	-	-%
Total Certificated	**0.49**	**0.49**	**4.49**	**24.49**	**17.00**	**5.50**	**(11.50)**	**(68%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	30.63	-	0.88	0.88	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	1.00	1.00	1.00	1.00	-	-%
Total Non-Certificated	**-**	**-**	**1.00**	**31.63**	**1.00**	**1.88**	**0.88**	**88%**
STAFFING FTE TOTALS	**0.49**	**0.49**	**5.49**	**56.12**	**18.00**	**7.38**	**(10.62)**	**(59%)**

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: 6/5/2025**

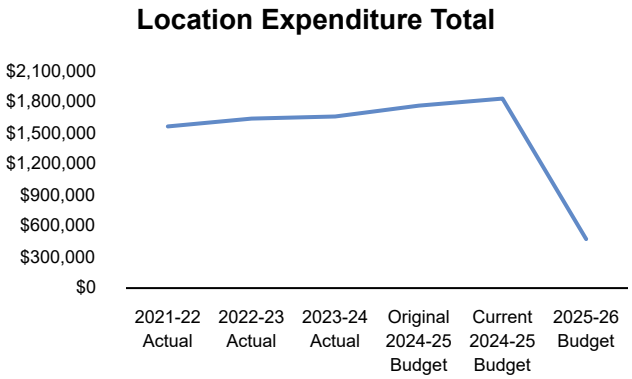
LOCATION EXPENDITURES

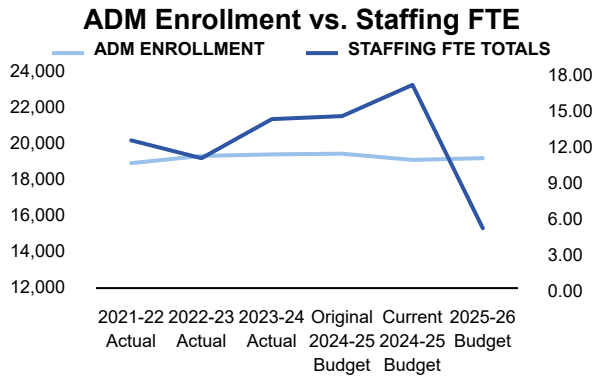
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,013,347	$ 1,036,418	$ 1,062,087	$ 1,103,872	$ 1,151,794	$ 183,639	$ (968,155)	(84%)
320	Non-certificated Salaries	66,741	71,300	78,318	81,689	92,149	122,065	29,916	32%
360	Employee Benefits	447,281	499,930	491,795	524,903	534,876	127,170	(407,706)	(76%)
	Total Personnel	**1,527,369**	**1,607,648**	**1,632,200**	**1,710,464**	**1,778,819**	**432,874**	**(1,345,945)**	**(76%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	608	584	2,718	8,000	8,000	3,500	(4,500)	(56%)
420	Staff Travel	6,417	13,639	9,135	13,000	12,916	8,000	(4,916)	(38%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	598	293	362	300	300	500	200	67%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	14,054	3,744	3,512	3,932	4,259	4,072	(187)	(4%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	12,139	11,132	10,831	28,500	28,500	17,623	(10,877)	(38%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	900	1,163	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**34,716**	**30,555**	**26,558**	**53,732**	**53,975**	**33,695**	**(20,280)**	**(38%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 1,562,085**	**$ 1,638,203**	**$ 1,658,758**	**$ 1,764,196**	**$ 1,832,794**	**$ 466,569**	**$ (1,366,225)**	**(75%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	0.99	-	-	0.25	0.25	-	(0.25)	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	8.74	13.00	13.00	14.00	1.00	(13.00)	(93%)
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	9.74	-	-	-	-	2.00	2.00	(100%)
Total Certificated	**10.73**	**8.74**	**13.00**	**13.25**	**14.25**	**3.00**	**(11.25)**	**(79%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	0.50	1.00	1.00	1.00	1.00	1.00	-	-%
Instructional Aide	1.00	1.00	-	-	0.75	0.75	-	-%
Support Staff	-	-	-	-	0.85	0.15	(0.70)	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**1.50**	**2.00**	**1.00**	**1.00**	**2.60**	**1.90**	**(0.70)**	**(27%)**
STAFFING FTE TOTALS	**12.23**	**10.74**	**14.00**	**14.25**	**16.85**	**4.90**	**(11.95)**	**(71%)**

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: 6/5/2025**

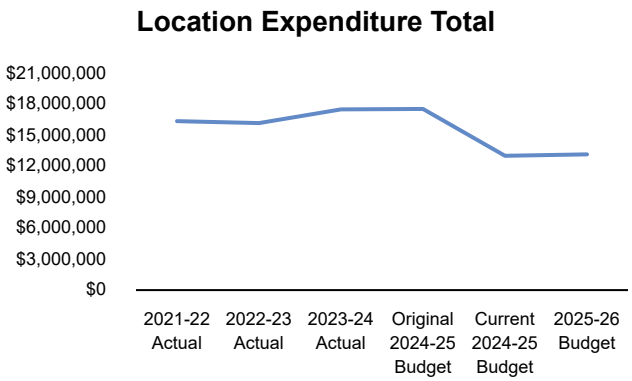
LOCATION EXPENDITURES

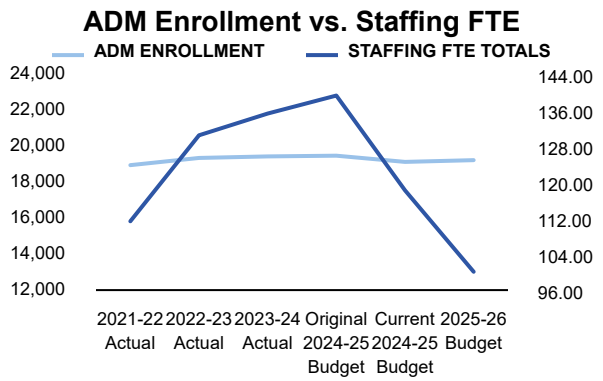
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 8,367,838	$ 8,857,683	$ 9,733,859	$ 9,861,336	$ 5,987,722	$ 6,542,005	$ 554,283	9%
320	Non-certificated Salaries	1,966,314	1,926,487	2,153,992	2,070,864	2,673,888	2,277,120	(396,768)	(15%)
360	Employee Benefits	4,468,236	4,672,170	4,919,719	5,251,162	4,028,198	3,982,947	(45,251)	(1%)
	Total Personnel	**14,802,388**	**15,456,340**	**16,807,570**	**17,183,362**	**12,689,808**	**12,802,072**	**112,264**	**1%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	1,105,623	293,168	381,909	60,000	110,595	135,000	24,405	22%
420	Staff Travel	65,541	102,519	124,849	101,000	83,699	73,350	(10,349)	(12%)
425	Student Travel	17,225	1,324	2,880	1,500	1,500	1,260	(240)	(16%)
430	Utilities	1,105	743	631	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	20,270	24,250	31,625	15,404	6,737	11,516	4,779	71%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	315,788	215,541	84,935	152,200	66,755	62,820	(3,935)	(6%)
480	Stipends & Tuition (student)	-	33,750	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	1,362	6,511	38,246	1,000	1,000	13,500	12,500	1250%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	5,407	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**1,526,914**	**683,213**	**665,075**	**331,104**	**270,286**	**297,446**	**27,160**	**10%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 16,329,302**	**$ 16,139,553**	**$ 17,472,645**	**$ 17,514,466**	**$ 12,960,094**	**$ 13,099,518**	**$ 139,424**	**1%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	1.00	1.00	1.00	3.00	2.00	2.00	-	-%
Administrator	-	-	0.10	0.10	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	15.00	8.00	3.00	3.00	2.00	1.00	(1.00)	(50%)
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	69.66	86.52	92.82	95.82	55.45	56.10	0.65	1%
Total Certificated	**85.66**	**95.52**	**96.92**	**101.92**	**59.45**	**59.10**	**(0.35)**	**(1%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	2.00	2.00	1.00	1.00	1.00	-	-%
Instructional Aide	12.16	20.16	24.84	24.84	40.75	30.00	(10.75)	(26%)
Support Staff	8.75	12.50	11.25	11.25	16.25	9.75	(6.50)	(40%)
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	3.50	-	-	-	0.50	-	(0.50)	-%
Total Non-Certificated	**25.41**	**34.66**	**38.09**	**37.09**	**58.50**	**40.75**	**(17.75)**	**(30%)**
STAFFING FTE TOTALS	**111.07**	**130.18**	**135.01**	**139.01**	**117.95**	**99.85**	**(18.10)**	**(15%)**

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: 6/5/2025**

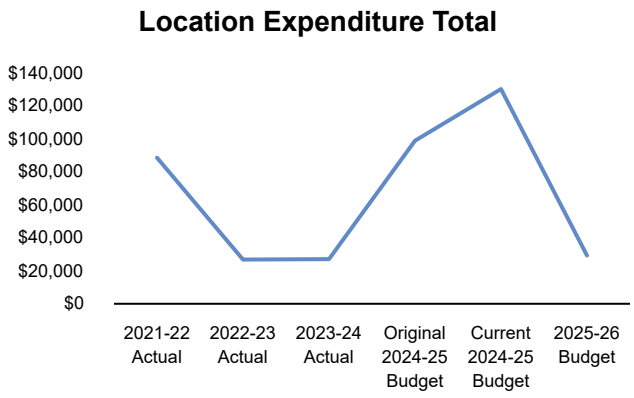
LOCATION EXPENDITURES

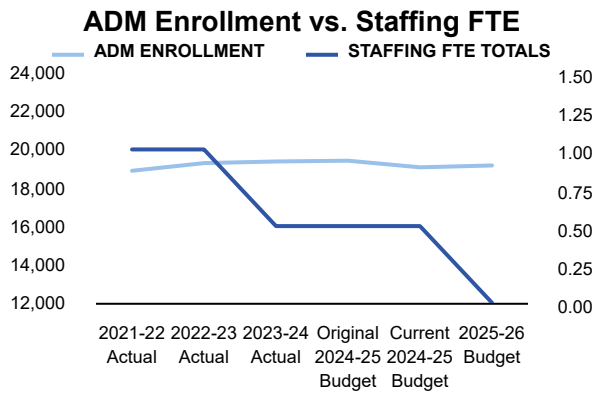
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 39,788	$ -	$ 1,204	$ 35,178	$ 69,820	$ -	$ (69,820)	(100%)
320	Non-certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	17,870	-	199	31,515	29,577	-	(29,577)	(100%)
	Total Personnel	**57,658**	**-**	**1,403**	**66,693**	**99,397**	**-**	**(99,397)**	**(100%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	3,500	3,600	3,705	10,000	10,000	3,150	(6,850)	(69%)
420	Staff Travel	1,215	2,102	2,617	2,450	1,500	1,301	(199)	(13%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	9,480	10,993	3,958	6,000	6,000	4,500	(1,500)	(25%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	15,762	8,823	14,313	12,692	12,387	18,000	5,613	45%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	701	780	570	800	800	1,800	1,000	125%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**30,658**	**26,298**	**25,163**	**31,942**	**30,687**	**28,751**	**(1,936)**	**(6%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 88,316**	**$ 26,298**	**$ 26,566**	**$ 98,635**	**$ 130,084**	**$ 28,751**	**$ (101,333)**	**(78%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	1.00	1.00	0.50	0.50	-	-	-	-%
Specialist - Department	-	-	-	-	0.50	-	(0.50)	-%
Total Certificated	**1.00**	**1.00**	**0.50**	**0.50**	**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**	**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: 6/5/2025**

LOCATION EXPENDITURES

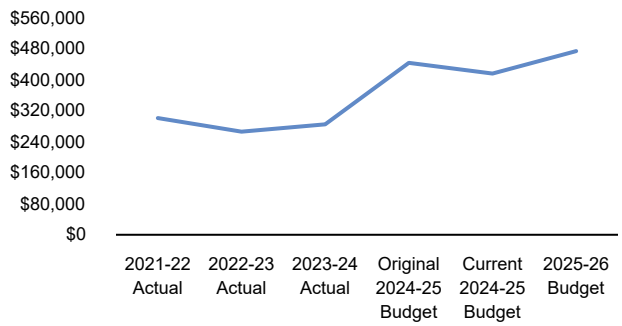
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 128,319	$ 96,097	$ 104,466	$ 109,381	$ 108,786	$ 142,954	$ 34,168	31%
320	Non-certificated Salaries	67,088	67,544	67,421	74,079	76,224	74,771	(1,453)	(2%)
360	Employee Benefits	91,687	87,090	91,728	100,328	101,021	110,275	9,254	9%
	Total Personnel	**287,094**	**250,731**	**263,615**	**283,788**	**286,031**	**328,000**	**41,969**	**15%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	387	375	-	-	3,600	3,600	(100%)
420	Staff Travel	942	2,684	1,206	8,319	8,319	4,050	(4,269)	(51%)
425	Student Travel	-	-	-	23,000	23,000	15,008	(7,992)	(35%)
430	Utilities	-	48	-	250	250	225	(25)	(10%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	6,649	6,049	3,421	4,241	4,561	4,341	(220)	(5%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	5,309	4,521	14,766	102,500	72,197	103,050	30,853	43%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	300	325	21,000	21,000	15,300	(5,700)	(27%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**12,900**	**13,989**	**20,093**	**159,310**	**129,327**	**145,574**	**16,247**	**13%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 299,994**	**$ 264,720**	**$ 283,708**	**$ 443,098**	**$ 415,358**	**$ 473,574**	**$ 58,216**	**14%**

LOCATION ADM ENROLLMENT & STAFFING FTE

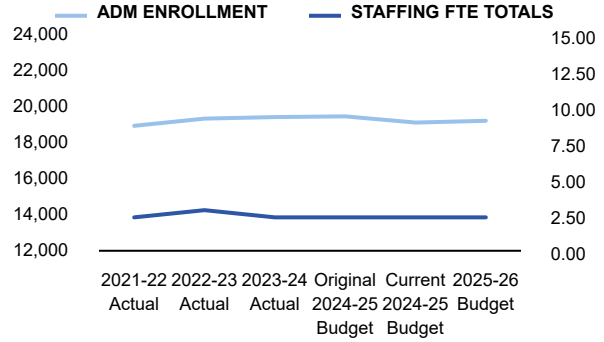
ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	0.75	0.75	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	1.25		-	-	-	-	-	-%
Counselor	-		-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	1.75	1.25	1.25	1.25	0.50	(0.75)	(60%)
Total Certificated	**1.25**	**1.75**	**1.25**	**1.25**	**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	**2.25**	**2.75**	**2.25**	**2.25**	**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: 6/5/2025**

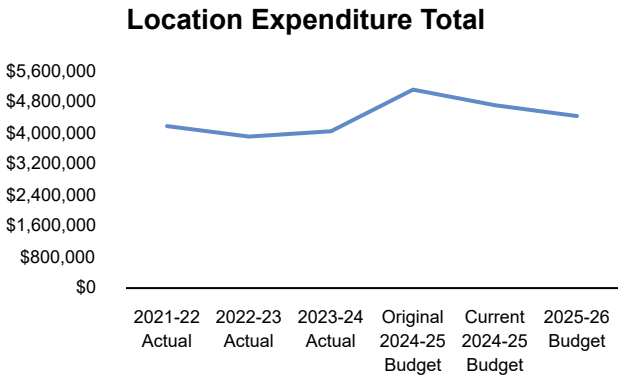
LOCATION EXPENDITURES

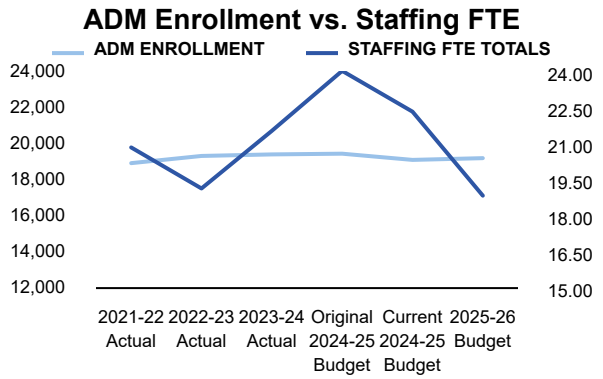
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,435,441	$ 1,321,199	$ 1,743,714	$ 1,737,441	$ 1,902,799	$ 1,877,717	$ (25,082)	(1%)
320	Non-certificated Salaries	748,923	727,353	630,619	709,134	702,980	497,677	(205,303)	(29%)
360	Employee Benefits	824,457	758,202	823,842	954,140	921,731	872,566	(49,165)	(5%)
	Total Personnel	**3,008,821**	**2,806,754**	**3,198,175**	**3,400,715**	**3,527,510**	**3,247,960**	**(279,550)**	**(8%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	127,791	295,511	200,020	520,000	254,140	148,500	(105,640)	(42%)
420	Staff Travel	36,177	121,922	104,508	164,880	152,841	88,272	(64,569)	(42%)
425	Student Travel	9,157	76,935	7,501	-	-	58,050	58,050	(100%)
430	Utilities	-	-	133	700	700	-	(700)	(100%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	165,845	6,004	50,039	75,068	53,073	45,918	(7,155)	(13%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	784,125	387,474	473,055	932,701	700,420	838,319	137,899	20%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	16,522	5,704	6,765	26,000	26,000	7,200	(18,800)	(72%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	10,472	24,900	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	167,130	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**1,150,089**	**1,085,580**	**842,021**	**1,719,349**	**1,187,174**	**1,186,259**	**(915)**	**(0%)**
550	Transfer To Other Funds	15,140	10,060	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 4,174,050**	**$ 3,902,394**	**$ 4,040,196**	**$ 5,120,064**	**$ 4,714,684**	**$ 4,434,219**	**$ (280,465)**	**(6%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	3.50	3.30	5.10	5.10	5.10	2.60	(2.50)	(49%)
Administrator	-	0.49	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	1.50	2.50	2.50	-	-%
Counselor	4.00	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	7.00	7.00	8.00	9.00	7.00	8.00	1.00	14%
Total Certificated	**14.50**	**10.79**	**13.10**	**15.60**	**14.60**	**13.10**	**(1.50)**	**(10%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	5.00	4.00	4.00	4.00	2.00	(2.00)	(50%)
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	4.32	3.32	4.41	4.41	3.71	3.71	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	1.00	-	-	-	-	-	-	-%
Total Non-Certificated	**6.32**	**8.32**	**8.41**	**8.41**	**7.71**	**5.71**	**(2.00)**	**(26%)**
STAFFING FTE TOTALS	**20.82**	**19.11**	**21.51**	**24.01**	**22.31**	**18.81**	**(3.50)**	**(16%)**

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: 6/5/2025**

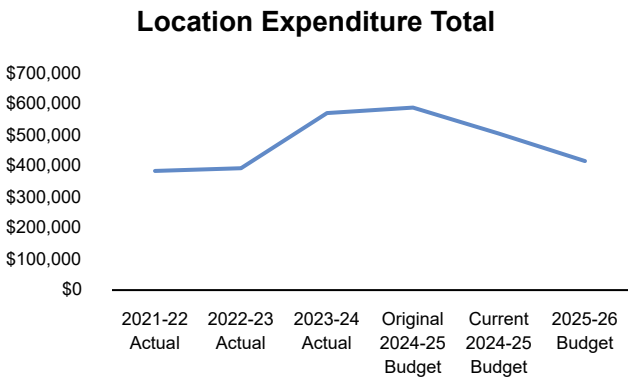
LOCATION EXPENDITURES

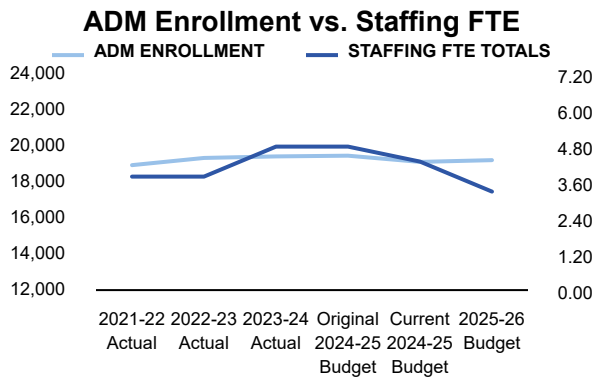
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	198,504	218,159	283,878	300,865	229,905	187,716	(42,189)	(18%)
360	Employee Benefits	119,327	127,707	189,067	204,856	176,700	139,579	(37,121)	(21%)
	Total Personnel	**317,831**	**345,866**	**472,945**	**505,721**	**406,605**	**327,295**	**(79,310)**	**(20%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	5,758	6,584	9,859	9,412	9,982	16,325	6,343	64%
435	Energy	12,990	14,441	25,670	22,777	26,424	25,365	(1,059)	(4%)
440	Purchased Services	8,093	10,633	34,337	14,000	23,019	9,000	(14,019)	(61%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	20,926	14,187	27,652	30,300	31,800	31,500	(300)	(1%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	17,347	-	-	6,000	6,000	5,400	(600)	(10%)
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**65,114**	**45,845**	**97,518**	**82,489**	**97,225**	**87,590**	**(9,635)**	**(10%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 382,945**	**$ 391,711**	**$ 570,463**	**$ 588,210**	**$ 503,830**	**$ 414,885**	**$ (88,945)**	**(18%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	0.50	0.50	0.50	0.50	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	1.00	-	-	-	-	-	-	-%
Custodial Staff	0.25	0.25	0.25	0.25	0.25	0.25	-	-%
Specialist - Department	2.00	3.00	4.00	4.00	4.00	3.00	(1.00)	(25%)
Total Non-Certificated	**3.75**	**3.75**	**4.75**	**4.75**	**4.25**	**3.25**	**(1.00)**	**(24%)**
STAFFING FTE TOTALS	**3.75**	**3.75**	**4.75**	**4.75**	**4.25**	**3.25**	**(1.00)**	**(24%)**

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: 6/5/2025**

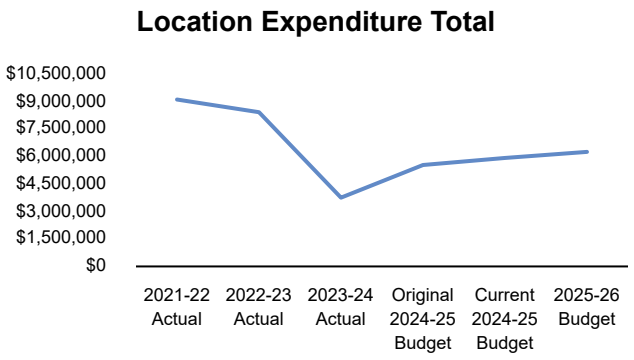
LOCATION EXPENDITURES

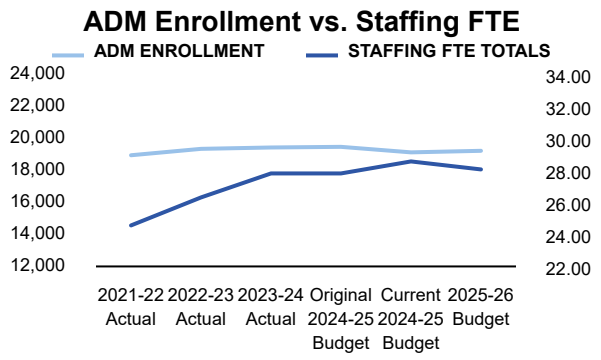
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	2,019,439	1,984,808	2,060,101	2,192,195	2,093,941	2,226,749	132,808	6%
360	Employee Benefits	1,081,555	1,082,285	1,107,070	1,204,430	1,147,942	1,259,667	111,725	10%
	Total Personnel	**3,100,994**	**3,067,093**	**3,167,171**	**3,396,625**	**3,241,883**	**3,486,416**	**244,533**	**8%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	129,756	120,442	60,789	75,000	75,000	200,000	125,000	167%
420	Staff Travel	29,132	41,074	39,810	55,000	55,000	55,000	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	153	272	-	5,000	7,602	1,000	(6,602)	(87%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	687,179	475,184	16,611	73,841	74,161	30,000	(44,161)	(60%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	3,296,163	2,209,848	245,947	1,077,000	1,452,921	924,696	(528,225)	(36%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	2,110	1,380	122	15,000	15,000	5,000	(10,000)	(67%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	1,437,603	733,388	158,446	795,000	956,329	1,507,516	551,187	58%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	1,315	-	-	-	-	-%
533	Principal On Long Term Debt	-	830,932	16,667	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**5,582,096**	**4,412,520**	**539,707**	**2,095,841**	**2,636,013**	**2,723,212**	**87,199**	**3%**
550	Transfer To Other Funds	390,000	900,000	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 9,073,090**	**$ 8,379,613**	**$ 3,706,878**	**$ 5,492,466**	**$ 5,877,896**	**$ 6,209,628**	**$ 331,732**	**6%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	1.00	1.00	-	-%
Supervisor	5.00	5.00	5.00	5.00	4.00	3.00	(1.00)	(25%)
Instructional Aide	7.50	-	-	-	-	-	-	-%
Support Staff	2.00	4.00	4.00	4.00	4.00	4.00	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	10.00	17.85	18.75	18.75	19.50	20.00	0.50	3%
Total Non-Certificated	**24.50**	**26.25**	**27.75**	**27.75**	**28.50**	**28.00**	**(0.50)**	**(2%)**
STAFFING FTE TOTALS	**24.50**	**26.25**	**27.75**	**27.75**	**28.50**	**28.00**	**(0.50)**	**(2%)**

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: 6/5/2025**

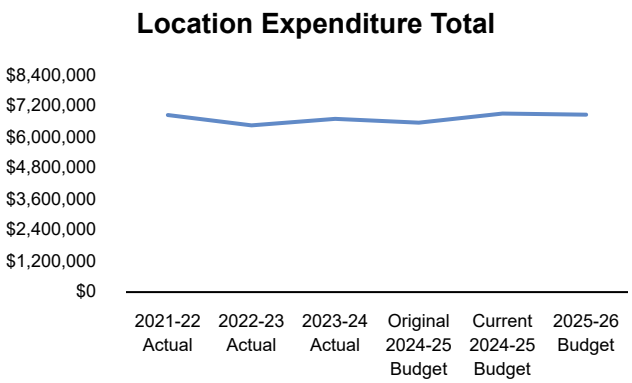
LOCATION EXPENDITURES

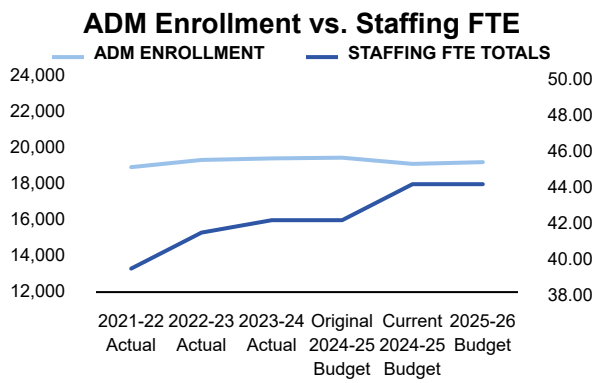
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	3,144,972	3,199,272	3,298,645	3,284,893	3,329,977	3,621,417	291,440	9%
360	Employee Benefits	1,829,884	1,770,218	1,755,141	1,821,207	1,907,390	1,866,543	(40,847)	(2%)
	Total Personnel	**4,974,856**	**4,969,490**	**5,053,786**	**5,106,100**	**5,237,367**	**5,487,960**	**250,593**	**5%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	13,624	848	46,054	9,500	23,500	20,250	(3,250)	(14%)
420	Staff Travel	2,899	4,210	4,789	5,200	5,200	-	(5,200)	(100%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	23,569	26,803	26,380	6,820	26,542	30,349	3,807	14%
435	Energy	50,215	84,094	97,935	56,841	55,851	60,089	4,238	8%
440	Purchased Services	270,441	303,153	473,400	605,500	590,833	480,808	(110,025)	(19%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	993,983	1,038,613	993,178	748,229	911,129	770,777	(140,352)	(15%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	8,609	9,552	2,523	4,500	46,500	4,050	(42,450)	(91%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	9,000	8,350	-	7,500	7,500	6,750	(750)	(10%)
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**1,372,340**	**1,475,623**	**1,644,259**	**1,444,090**	**1,667,055**	**1,373,073**	**(293,982)**	**(18%)**
550	Transfer To Other Funds	500,000	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 6,847,196**	**$ 6,445,113**	**$ 6,698,045**	**$ 6,550,190**	**$ 6,904,422**	**$ 6,861,033**	**$ (43,389)**	**(1%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	1.00	2.00	2.00	2.00	2.00	2.00	-	-%
Supervisor	4.00	5.00	5.00	5.00	5.00	5.00	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	-%
Custodial Staff	0.25	0.25	0.25	0.25	0.25	0.25	-	-%
Specialist - Department	32.00	32.00	32.69	32.69	34.69	34.69	-	-%
Total Non-Certificated	**39.25**	**41.25**	**41.94**	**41.94**	**43.94**	**43.94**	**-**	**-%**
STAFFING FTE TOTALS	**39.25**	**41.25**	**41.94**	**41.94**	**43.94**	**43.94**	**-**	**-%**

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: 6/5/2025**

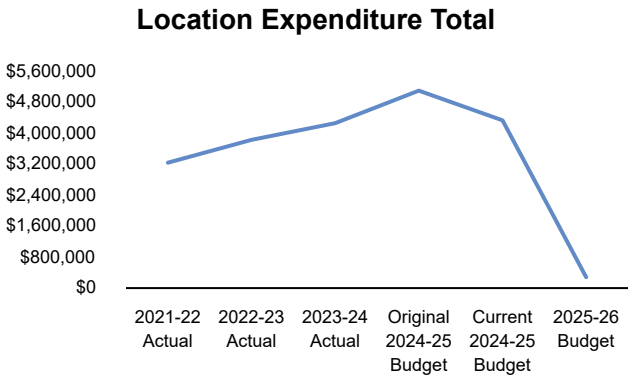
LOCATION EXPENDITURES

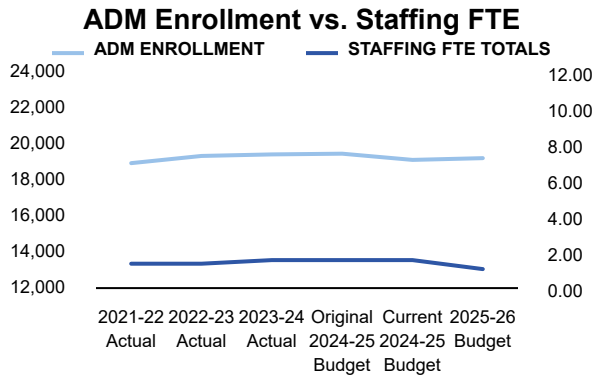
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	96,231	102,430	118,539	132,319	128,277	114,061	(14,216)	(11%)
360	Employee Benefits	61,766	63,425	72,961	78,741	79,698	61,308	(18,390)	(23%)
	Total Personnel	**157,997**	**165,855**	**191,500**	**211,060**	**207,975**	**175,369**	**(32,606)**	**(16%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	101,993	202,996	57,985	110,000	119,991	9,000	(110,991)	(92%)
420	Staff Travel	54	474	110	5,783	5,783	5,205	(578)	(10%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	29	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	3,797	25	4,481	35,000	-	31,500	31,500	(100%)
445	Insurance & Bond Premiums	2,941,296	3,411,681	3,971,443	4,692,139	3,954,445	-	(3,954,445)	(100%)
450	Supplies, Materials & Media	19,849	35,908	23,330	37,174	33,684	33,457	(227)	(1%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	390	332	1,108	2,127	2,127	1,914	(213)	(10%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**3,067,379**	**3,651,416**	**4,058,486**	**4,882,223**	**4,116,030**	**81,076**	**(4,034,954)**	**(98%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 3,225,376**	**$ 3,817,271**	**$ 4,249,986**	**$ 5,093,283**	**$ 4,324,005**	**$ 256,445**	**$ (4,067,560)**	**(94%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	0.30	0.30	0.50	0.50	0.50	-	(0.50)	-%
Total Non-Certificated	**1.30**	**1.30**	**1.50**	**1.50**	**1.50**	**1.00**	**(0.50)**	**(33%)**
STAFFING FTE TOTALS	**1.30**	**1.30**	**1.50**	**1.50**	**1.50**	**1.00**	**(0.50)**	**(33%)**

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: 6/5/2025**

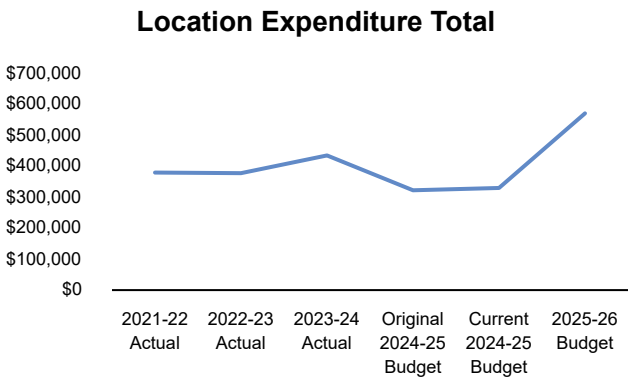
LOCATION EXPENDITURES

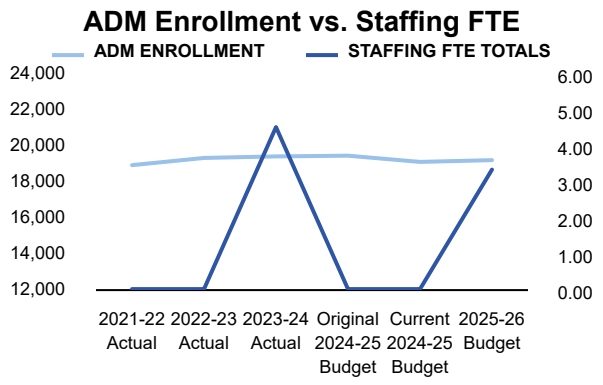
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 112,528	$ 118,345	$ 72,000	$ 83,011	$ 113,500	$ 390,657	$ 277,157	244%
320	Non-certificated Salaries	119,659	86,160	109,147	35,310	35,310	14,080	(21,230)	(60%)
360	Employee Benefits	36,900	32,704	32,783	19,048	6,689	150,381	143,692	2148%
	Total Personnel	**269,087**	**237,209**	**213,930**	**137,369**	**155,499**	**555,118**	**399,619**	**257%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	133,000	123,028	-	(123,028)	(100%)
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	108,587	138,500	219,242	49,891	49,232	14,390	(34,842)	(71%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**108,587**	**138,500**	**219,242**	**182,891**	**172,260**	**14,390**	**(157,870)**	**(92%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 377,674**	**$ 375,709**	**$ 433,172**	**$ 320,260**	**$ 327,759**	**$ 569,508**	**$ 241,749**	**74%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	3.13	3.13	(100%)
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	0.19	0.19	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**3.32**	**3.32**	**(100%)**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	4.50	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**4.50**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**4.50**	**-**	**-**	**3.32**	**3.32**	**(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: 6/5/2025**

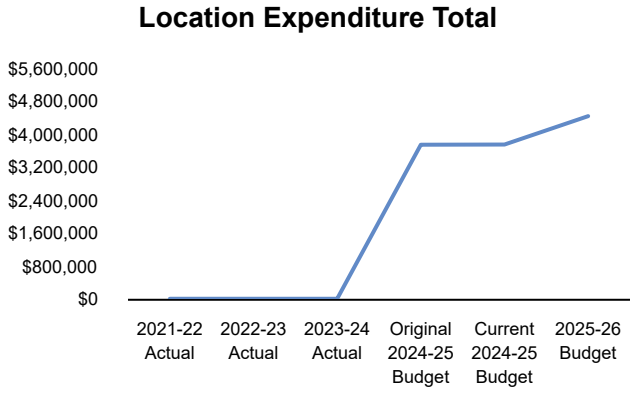
LOCATION EXPENDITURES

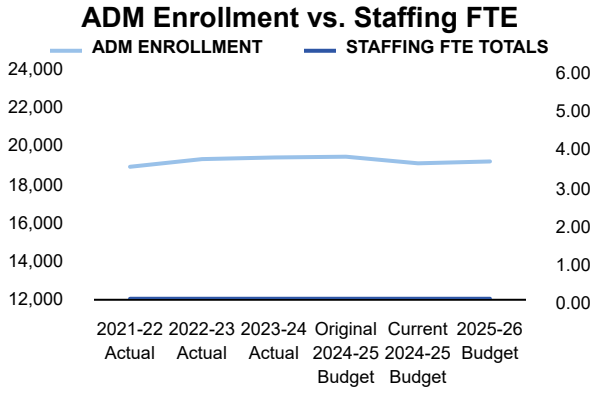
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	-	-	-	-	-	-	-	-%
	Total Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	99	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	-	-	-	-	-	-	-	-%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**99**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
550	Transfer To Other Funds	-	-	-	3,750,609	3,755,221	4,446,640	691,419	18%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 99**	**$ -**	**$ -**	**$ 3,750,609**	**$ 3,755,221**	**$ 4,446,640**	**$ 691,419**	**18%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

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





Fund: 100 General Fund **Location: 513 Food Services** **Date: 6/5/2025**

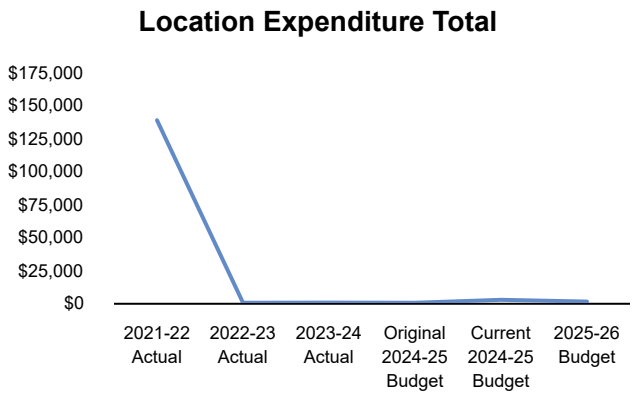
LOCATION EXPENDITURES

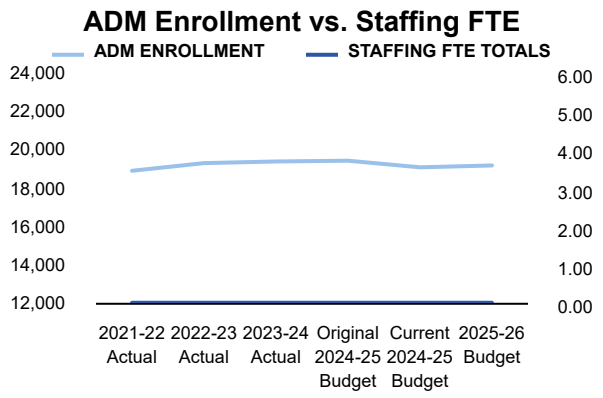
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	-	-	-	-	-	-	-	-%
	Total Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	60	-	840	-	(840)	(100%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	-	-	52	-	1,400	900	(500)	(36%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**-**	**112**	**-**	**2,240**	**900**	**(1,340)**	**(60%)**
550	Transfer To Other Funds	138,919	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 138,919**	**$ -**	**$ 112**	**$ -**	**$ 2,240**	**$ 900**	**$ (1,340)**	**(60%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

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





Fund: 100 General Fund **Location: 514 Medicaid Reimbursement** **Date: 6/5/2025**

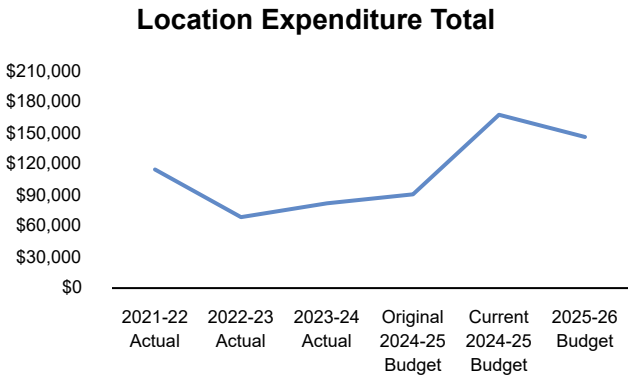
LOCATION EXPENDITURES

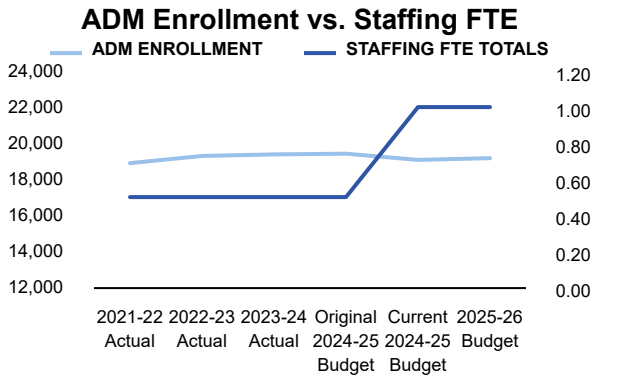
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	22,215	23,320	25,434	27,855	55,706	60,094	4,388	8%
360	Employee Benefits	18,295	18,951	19,899	22,335	44,922	49,844	4,922	11%
	Total Personnel	**40,510**	**42,271**	**45,333**	**50,190**	**100,628**	**109,938**	**9,310**	**9%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	19,041	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	54,800	25,748	36,121	40,000	66,919	36,000	(30,919)	(46%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	-	-	-	-	-	-	-	-%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**73,841**	**25,748**	**36,121**	**40,000**	**66,919**	**36,000**	**(30,919)**	**(46%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 114,351**	**$ 68,019**	**$ 81,454**	**$ 90,190**	**$ 167,547**	**$ 145,938**	**$ (21,609)**	**(13%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	0.50	0.50	0.50	0.50	1.00	1.00	-	-%
Total Non-Certificated	**0.50**	**0.50**	**0.50**	**0.50**	**1.00**	**1.00**	**-**	**-%**
STAFFING FTE TOTALS	**0.50**	**0.50**	**0.50**	**0.50**	**1.00**	**1.00**	**-**	**-%**

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: 6/5/2025**

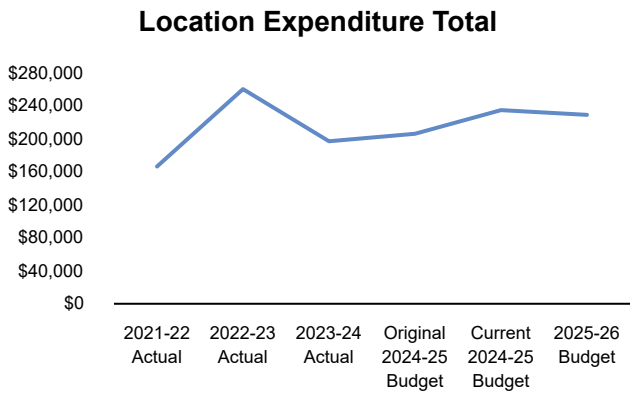
LOCATION EXPENDITURES

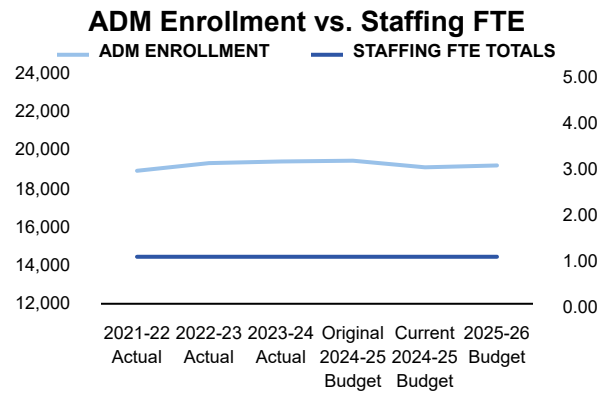
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	106,091	169,651	120,585	113,441	127,390	133,393	6,003	5%
360	Employee Benefits	38,834	55,470	61,177	60,591	65,423	66,813	1,390	2%
	Total Personnel	**144,925**	**225,121**	**181,762**	**174,032**	**192,813**	**200,206**	**7,393**	**4%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	279	-	1,015	-	-	-	-	-%
420	Staff Travel	63	1,434	970	1,400	1,400	1,080	(320)	(23%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	1,537	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	234	2,009	2,193	8,164	24,250	16,650	(7,600)	(31%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	20,313	29,109	10,020	22,050	15,964	10,814	(5,150)	(32%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	40	901	650	100	100	-	(100)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**20,929**	**34,990**	**14,848**	**31,714**	**41,714**	**28,544**	**(13,170)**	**(32%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 165,854**	**$ 260,111**	**$ 196,610**	**$ 205,746**	**$ 234,527**	**$ 228,750**	**$ (5,777)**	**(2%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	1.00	1.00	1.00	1.00	1.00	-	-%
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**	**-**	**-%**
STAFFING FTE TOTALS	**1.00**	**1.00**	**1.00**	**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: 6/5/2025**

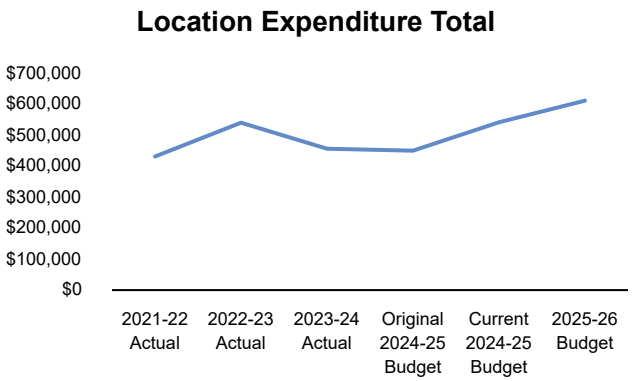
LOCATION EXPENDITURES

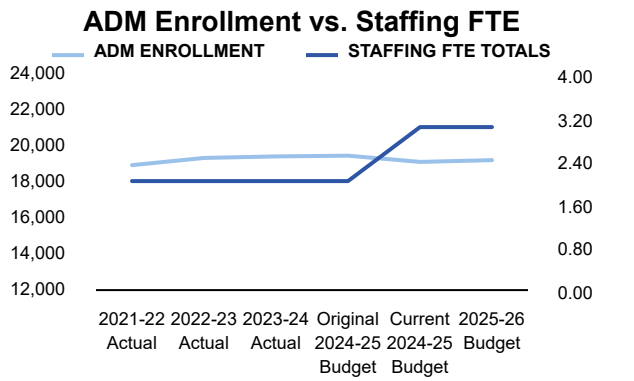
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	268,941	372,210	283,588	258,857	346,507	408,936	62,429	18%
360	Employee Benefits	127,229	141,194	132,750	130,959	140,000	156,127	16,127	12%
	Total Personnel	**396,170**	**513,404**	**416,338**	**389,816**	**486,507**	**565,063**	**78,556**	**16%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	12,341	475	740	2,000	2,000	1,800	(200)	(10%)
420	Staff Travel	2,781	4,672	4,599	7,700	3,200	2,430	(770)	(24%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	445	166	300	300	270	(30)	(10%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	5,812	5,388	9,068	9,573	9,018	(555)	(6%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	18,234	13,868	20,080	31,000	30,381	25,200	(5,181)	(17%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	225	635	2,198	3,700	3,700	2,430	(1,270)	(34%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	5,452	5,000	5,000	4,500	(500)	(10%)
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**33,581**	**25,907**	**38,623**	**58,768**	**54,154**	**45,648**	**(8,506)**	**(16%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 429,751**	**$ 539,311**	**$ 454,961**	**$ 448,584**	**$ 540,661**	**$ 610,711**	**$ 70,050**	**13%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Supervisor	-	-	-	-	1.00	1.00	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**2.00**	**2.00**	**2.00**	**2.00**	**3.00**	**3.00**	**-**	**-%**
STAFFING FTE TOTALS	**2.00**	**2.00**	**2.00**	**2.00**	**3.00**	**3.00**	**-**	**-%**

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: 6/5/2025**

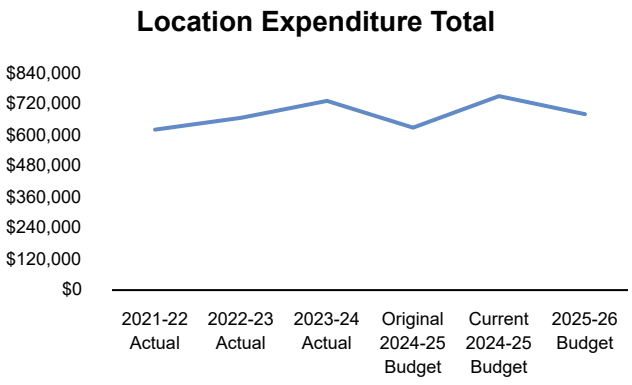
LOCATION EXPENDITURES

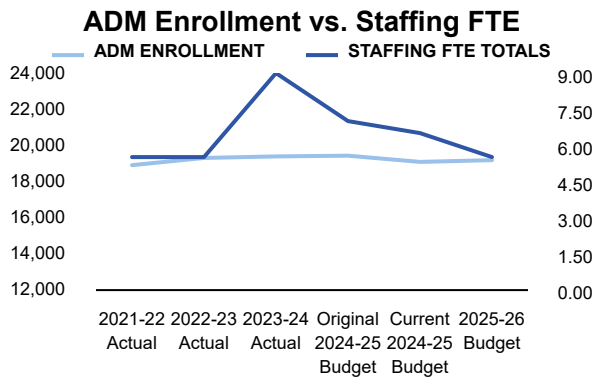
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	372,580	397,663	432,237	368,983	433,276	409,286	(23,990)	(6%)
360	Employee Benefits	218,960	234,632	272,793	221,332	279,016	236,627	(42,389)	(15%)
	Total Personnel	**591,540**	**632,295**	**705,030**	**590,315**	**712,292**	**645,913**	**(66,379)**	**(9%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	745	425	1,255	2,500	2,500	2,250	(250)	(10%)
420	Staff Travel	74	4,556	3,775	5,000	5,000	5,850	850	17%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	357	-	-	354	-	(354)	(100%)
435	Energy	8,820	8,818	-	-	-	-	-	-%
440	Purchased Services	15,534	11,259	11,146	13,825	14,143	12,965	(1,178)	(8%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	2,243	2,257	9,590	14,191	14,191	11,426	(2,765)	(19%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	1,167	6,101	1,174	2,000	2,000	1,800	(200)	(10%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**28,583**	**33,773**	**26,940**	**37,516**	**38,188**	**34,291**	**(3,897)**	**(10%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 620,123**	**$ 666,068**	**$ 731,970**	**$ 627,831**	**$ 750,480**	**$ 680,204**	**$ (70,276)**	**(9%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	0.50	0.50	1.00	1.00	1.50	1.50	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	1.00	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	5.00	5.00	8.00	6.00	5.00	4.00	(1.00)	(20%)
Total Non-Certificated	**5.50**	**5.50**	**9.00**	**7.00**	**6.50**	**5.50**	**(1.00)**	**(15%)**
STAFFING FTE TOTALS	**5.50**	**5.50**	**9.00**	**7.00**	**6.50**	**5.50**	**(1.00)**	**(15%)**

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: 6/5/2025**

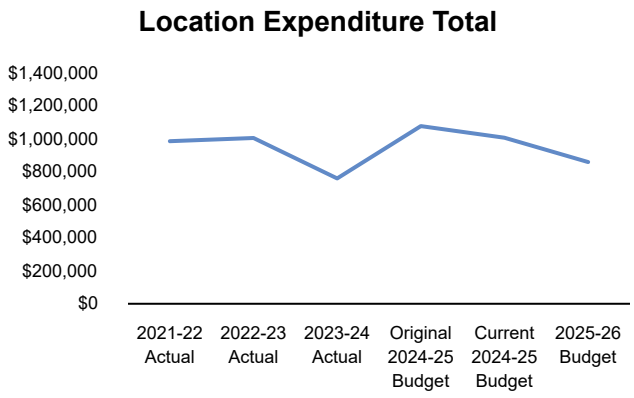
LOCATION EXPENDITURES

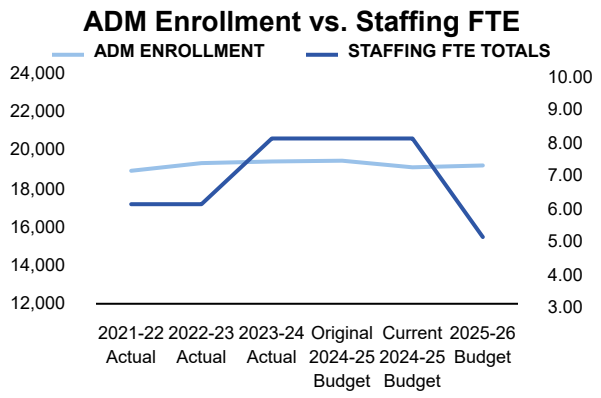
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	404,774	413,498	479,586	480,490	503,409	447,127	(56,282)	(11%)
360	Employee Benefits	203,837	185,097	213,780	229,877	242,818	196,604	(46,214)	(19%)
	Total Personnel	**608,611**	**598,595**	**693,366**	**710,367**	**746,227**	**643,731**	**(102,496)**	**(14%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	242	242	-	(242)	(100%)
420	Staff Travel	-	-	-	597	597	-	(597)	(100%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	225	-	50	491	-	(491)	(100%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	906	2,034	28	5,500	5,500	2,250	(3,250)	(59%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	373,966	402,113	63,455	358,611	251,496	210,469	(41,027)	(16%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**374,872**	**404,372**	**63,483**	**365,000**	**258,326**	**212,719**	**(45,607)**	**(18%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 983,483**	**$ 1,002,967**	**$ 756,849**	**$ 1,075,367**	**$ 1,004,553**	**$ 856,450**	**$ (148,103)**	**(15%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	4.00	3.00	3.00	3.00	3.00	3.00	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	1.00	2.00	4.00	4.00	4.00	1.00	(3.00)	(75%)
Specialist - Department	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Total Non-Certificated	**6.00**	**6.00**	**8.00**	**8.00**	**8.00**	**5.00**	**(3.00)**	**(38%)**
STAFFING FTE TOTALS	**6.00**	**6.00**	**8.00**	**8.00**	**8.00**	**5.00**	**(3.00)**	**(38%)**

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





Fund: 100 General Fund **Location: 529 Compliance** **Date: 6/5/2025**

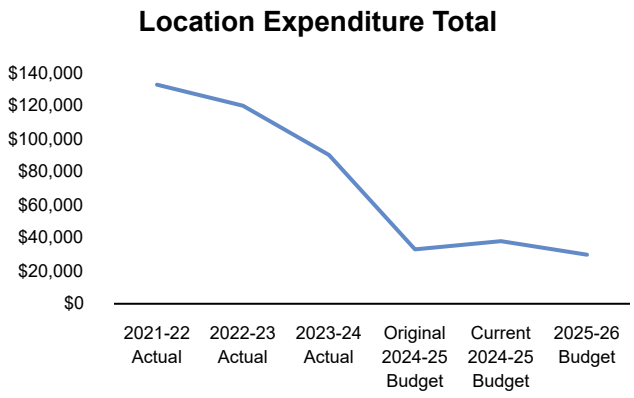
LOCATION EXPENDITURES

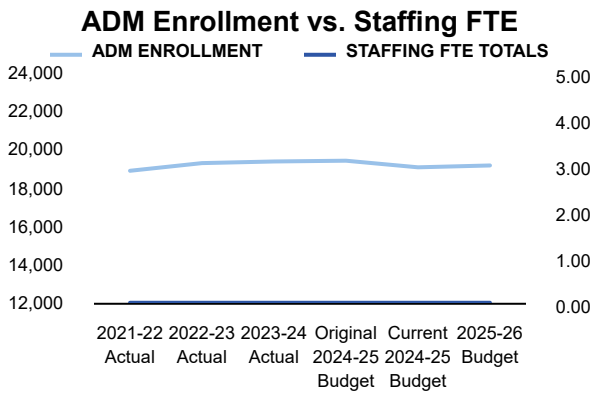
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	-	-	-	-	-	-	-	-%
	Total Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	1,045	-	400	-	(400)	(100%)
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	17,472	15,318	9,300	-	5,000	-	(5,000)	(100%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	114,878	104,533	77,114	-	20,324	4,500	(15,824)	(78%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	395	79	2,505	32,500	11,776	24,750	12,974	110%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**132,745**	**119,930**	**89,964**	**32,500**	**37,500**	**29,250**	**(8,250)**	**(22%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 132,745**	**$ 119,930**	**$ 89,964**	**$ 32,500**	**$ 37,500**	**$ 29,250**	**$ (8,250)**	**(22%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

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: 6/5/2025**

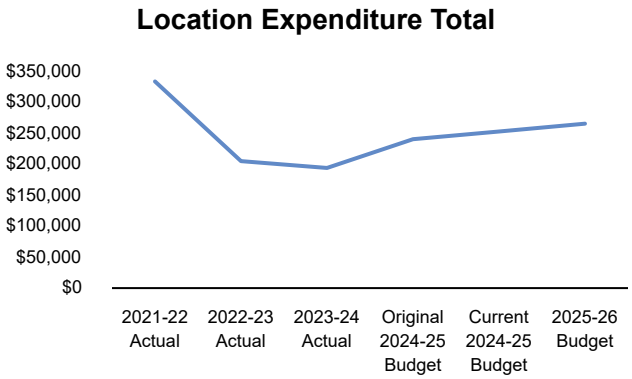
LOCATION EXPENDITURES

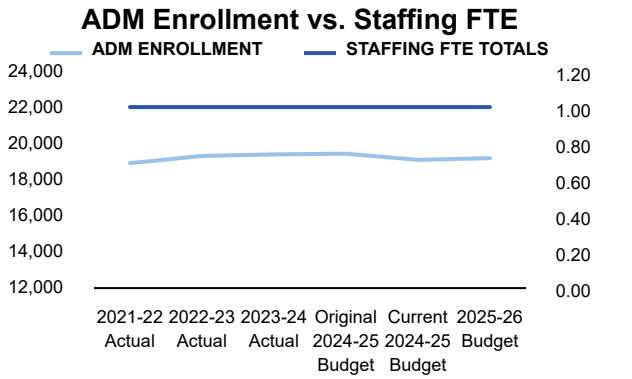
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 242,995	$ 152,056	$ 139,225	$ 145,303	$ 161,995	$ 170,237	$ 8,242	5%
320	Non-certificated Salaries	550	-	-	-	-	-	-	-%
360	Employee Benefits	83,830	48,268	47,696	46,442	45,610	51,455	5,845	13%
	Total Personnel	**327,375**	**200,324**	**186,921**	**191,745**	**207,605**	**221,692**	**14,087**	**7%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	42	-	300	300	270	(30)	(10%)
425	Student Travel	224	-	-	2,000	2,000	1,800	(200)	(10%)
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	413	1,000	1,000	2,354	1,354	135%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	4,840	3,230	5,737	44,615	41,215	38,700	(2,515)	(6%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	813	525	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**5,877**	**3,797**	**6,150**	**47,915**	**44,515**	**43,124**	**(1,391)**	**(3%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 333,252**	**$ 204,121**	**$ 193,071**	**$ 239,660**	**$ 252,120**	**$ 264,816**	**$ 12,696**	**5%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Total Certificated	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**-%**

Talented and Gifted Instruction is the cost center for TAG programs across the District. The location is set-up to assist in furthering student development by challenging high-achieving students to be more successful.





Fund: 100 General Fund **Location: 601 School Board** **Date: 6/5/2025**

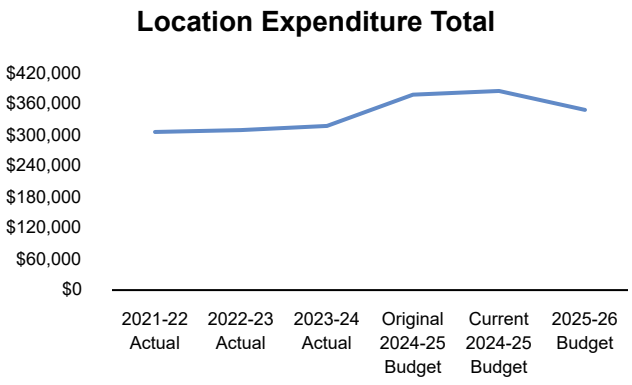
LOCATION EXPENDITURES

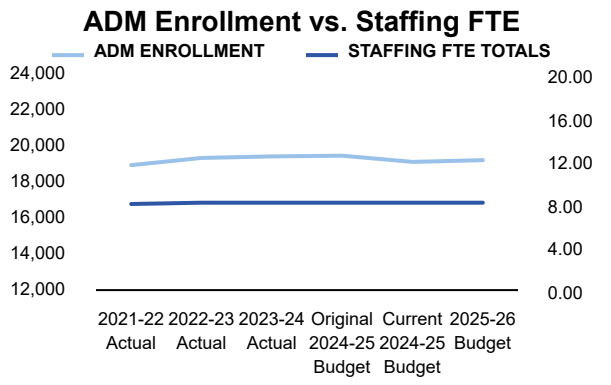
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	101,223	130,741	133,115	133,724	136,465	109,230	(27,235)	(20%)
360	Employee Benefits	106,350	93,445	93,770	105,805	135,442	137,375	1,933	1%
	Total Personnel	**207,573**	**224,186**	**226,885**	**239,529**	**271,907**	**246,605**	**(25,302)**	**(9%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	2,000	2,000	1,800	(200)	(10%)
420	Staff Travel	19,500	1,259	4,437	51,044	25,844	23,260	(2,584)	(10%)
425	Student Travel	-	-	-	1,000	1,000	721	(279)	(28%)
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	75,640	79,483	79,297	80,000	80,000	69,300	(10,700)	(13%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	2,725	4,274	6,179	4,000	4,000	6,300	2,300	58%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	103	-	465	500	500	450	(50)	(10%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**97,968**	**85,016**	**90,378**	**138,544**	**113,344**	**101,831**	**(11,513)**	**(10%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 305,541**	**$ 309,202**	**$ 317,263**	**$ 378,073**	**$ 385,251**	**$ 348,436**	**$ (36,815)**	**(10%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	7.00	7.00	7.00	7.00	7.00	7.00	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	0.88	1.00	1.00	1.00	1.00	1.00	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**7.88**	**8.00**	**8.00**	**8.00**	**8.00**	**8.00**	**-**	**-%**
STAFFING FTE TOTALS	**7.88**	**8.00**	**8.00**	**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: 6/5/2025**

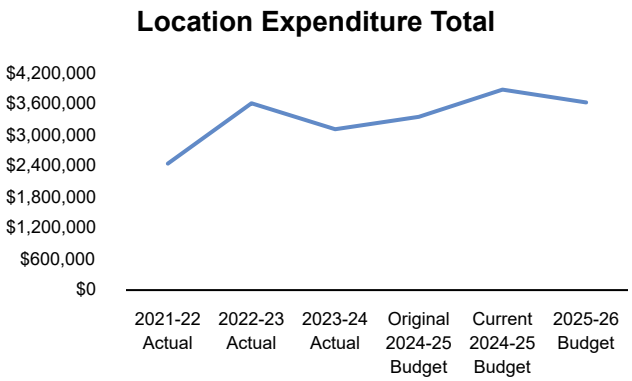
LOCATION EXPENDITURES

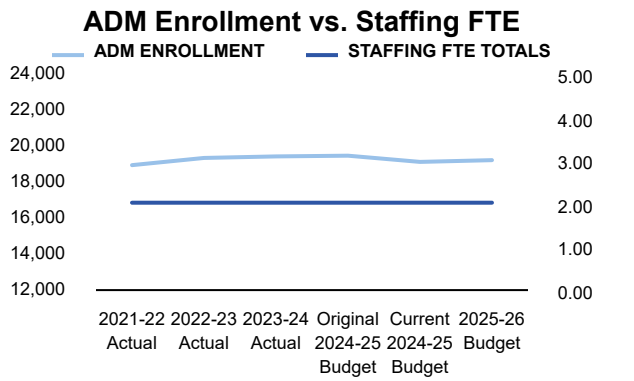
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 281,730	$ 278,353	$ 306,853	$ 265,835	$ 288,719	$ 302,331	$ 13,612	5%
320	Non-certificated Salaries	82,407	102,486	60,649	72,662	72,670	78,446	5,776	8%
360	Employee Benefits	117,495	120,799	114,468	113,422	126,863	129,586	2,723	2%
	Total Personnel	**481,632**	**501,638**	**481,970**	**451,919**	**488,252**	**510,363**	**22,111**	**5%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	1,500	-	1,350	1,350	(100%)
420	Staff Travel	14,446	16,353	7,101	13,000	6,000	6,300	300	5%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	9,264	6,112	7,368	8,568	9,350	8,568	(782)	(8%)
445	Insurance & Bond Premiums	-	-	50	-	-	-	-	-%
450	Supplies, Materials & Media	5,647	9,302	5,372	12,329	10,207	11,097	890	9%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	5,448	3,700	4,110	-	4,345	-	(4,345)	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**34,805**	**35,467**	**24,001**	**35,397**	**29,902**	**27,315**	**(2,587)**	**(9%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 516,437**	**$ 537,105**	**$ 505,971**	**$ 487,316**	**$ 518,154**	**$ 537,678**	**$ 19,524**	**4%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**-%**
STAFFING FTE TOTALS	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**2.00**	**-**	**-%**

The Mat-Su Borough School District Superintendent is the chief executive for the school district. The Superintendent ensures funding is received, Board objectives are met, and student success remains the most important aspect of the District.





Fund: 100 General Fund **Location: 604 Payroll Department** **Date: 6/5/2025**

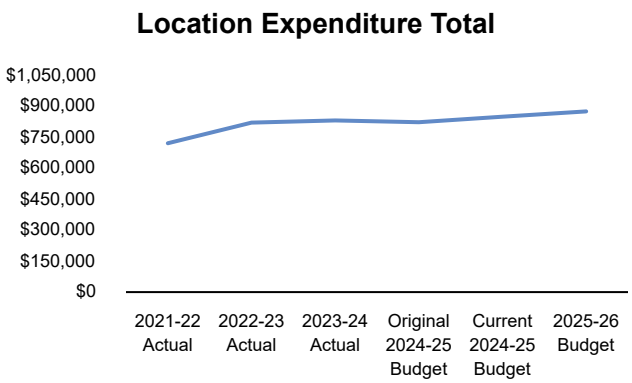
LOCATION EXPENDITURES

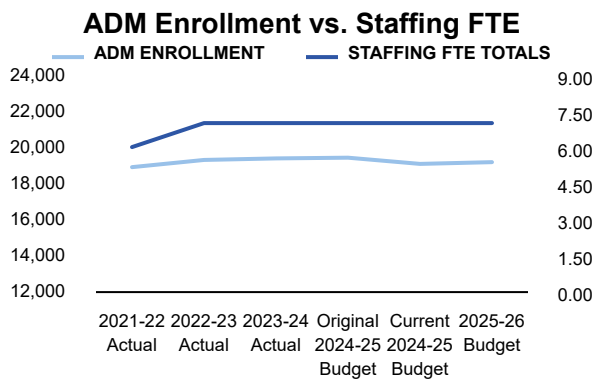
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	430,323	485,871	492,171	489,604	501,046	510,209	9,163	2%
360	Employee Benefits	272,560	307,067	302,845	306,029	278,934	340,808	61,874	22%
	Total Personnel	**702,883**	**792,938**	**795,016**	**795,633**	**779,980**	**851,017**	**71,037**	**9%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	424	425	-	1,250	27,520	300	(27,220)	(99%)
420	Staff Travel	-	71	3,968	2,472	-	4,000	4,000	(100%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	11,876	16,843	20,602	13,089	30,291	6,318	(23,973)	(79%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	3,112	3,334	4,052	2,000	3,505	3,500	(5)	(0%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	435	5,373	5,968	6,500	6,500	8,400	1,900	29%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**15,847**	**26,046**	**34,590**	**25,311**	**67,816**	**22,518**	**(45,298)**	**(67%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 718,730**	**$ 818,984**	**$ 829,606**	**$ 820,944**	**$ 847,796**	**$ 873,535**	**$ 25,739**	**3%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	1.00	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	4.00	6.00	6.00	6.00	6.00	6.00	-	-%
Total Non-Certificated	**6.00**	**7.00**	**7.00**	**7.00**	**7.00**	**7.00**	**-**	**-%**
STAFFING FTE TOTALS	**6.00**	**7.00**	**7.00**	**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: 6/5/2025**

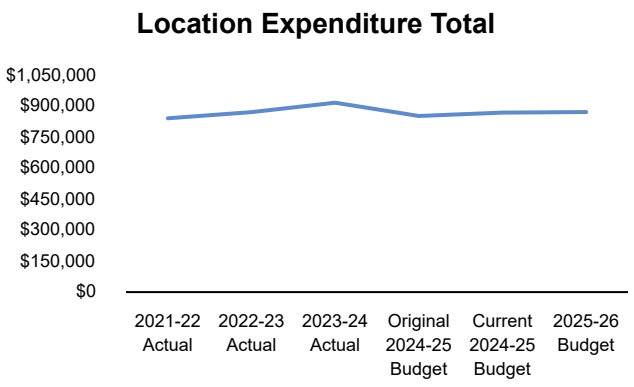
LOCATION EXPENDITURES

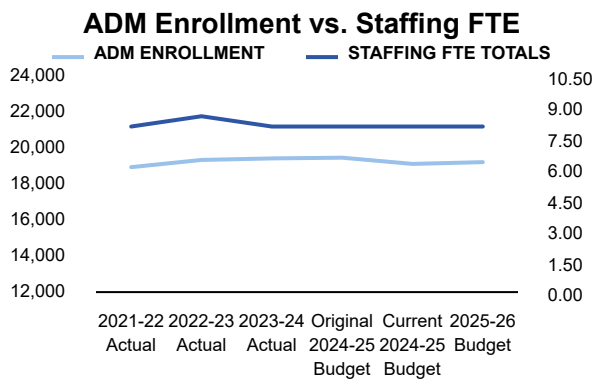
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	447,187	474,094	520,370	485,193	492,239	523,196	30,957	6%
360	Employee Benefits	252,572	264,117	254,645	253,900	258,586	276,119	17,533	7%
	Total Personnel	**699,759**	**738,211**	**775,015**	**739,093**	**750,825**	**799,315**	**48,490**	**6%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	1,670	550	1,199	3,200	3,200	2,880	(320)	(10%)
420	Staff Travel	3,578	4,185	2,129	8,000	8,000	7,200	(800)	(10%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	98,137	120,202	127,242	89,841	94,503	50,900	(43,603)	(46%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	36,653	6,476	9,991	10,790	10,790	9,711	(1,079)	(10%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	225	380	155	355	355	320	(35)	(10%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**140,263**	**131,793**	**140,716**	**112,186**	**116,848**	**71,011**	**(45,837)**	**(39%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 840,022**	**$ 870,004**	**$ 915,731**	**$ 851,279**	**$ 867,673**	**$ 870,326**	**$ 2,653**	**0%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	1.50	1.00	1.00	1.00	1.00	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	7.00	7.00	7.00	7.00	7.00	7.00	-	-%
Total Non-Certificated	**8.00**	**8.50**	**8.00**	**8.00**	**8.00**	**8.00**	**-**	**-%**
STAFFING FTE TOTALS	**8.00**	**8.50**	**8.00**	**8.00**	**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: 6/5/2025**

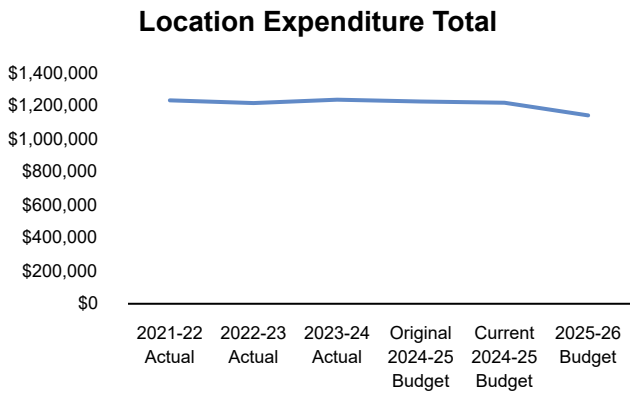
LOCATION EXPENDITURES

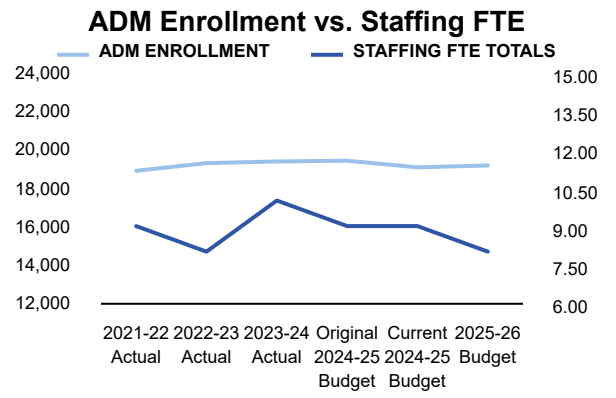
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 3,950	$ 9,212	$ 4,744	$ 17,500	$ 17,500	$ 40,825	$ 23,325	133%
320	Non-certificated Salaries	690,730	659,542	692,104	702,810	715,532	677,525	(38,007)	(5%)
360	Employee Benefits	393,800	408,097	382,381	402,357	380,449	326,149	(54,300)	(14%)
	Total Personnel	**1,088,480**	**1,076,851**	**1,079,229**	**1,122,667**	**1,113,481**	**1,044,499**	**(68,982)**	**(6%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	55,779	55,367	72,400	32,000	32,000	28,800	(3,200)	(10%)
420	Staff Travel	2,760	4,705	728	16,000	16,000	14,400	(1,600)	(10%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	44	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	47,863	53,506	44,484	13,000	14,737	15,543	806	5%
445	Insurance & Bond Premiums	150	-	-	200	200	180	(20)	(10%)
450	Supplies, Materials & Media	30,996	17,721	30,431	37,351	37,351	33,615	(3,736)	(10%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	6,089	7,418	2,624	3,800	3,800	3,420	(380)	(10%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	6,240	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**143,681**	**138,717**	**156,907**	**102,351**	**104,088**	**95,958**	**(8,130)**	**(8%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 1,232,161**	**$ 1,215,568**	**$ 1,236,136**	**$ 1,225,018**	**$ 1,217,569**	**$ 1,140,457**	**$ (77,112)**	**(6%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Supervisor	2.00	1.00	2.00	2.00	2.00	2.00	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	1.00	1.00	1.00	1.00	1.00	-	(1.00)	(100%)
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	5.00	5.00	6.00	5.00	5.00	5.00	-	-%
Total Non-Certificated	**9.00**	**8.00**	**10.00**	**9.00**	**9.00**	**8.00**	**(1.00)**	**(11%)**
STAFFING FTE TOTALS	**9.00**	**8.00**	**10.00**	**9.00**	**9.00**	**8.00**	**(1.00)**	**(11%)**

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: 6/5/2025**

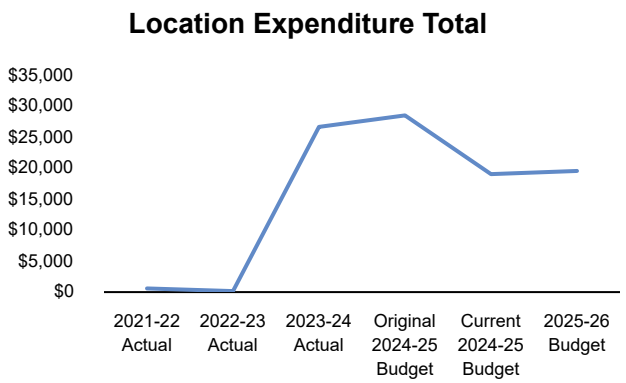
LOCATION EXPENDITURES

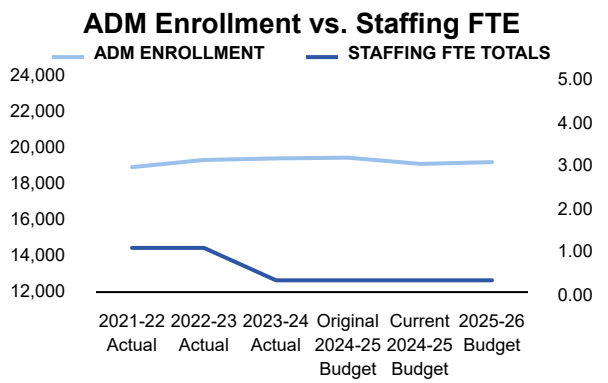
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	-	-	15,633	17,601	14,478	14,224	(254)	(2%)
360	Employee Benefits	-	-	10,393	10,869	4,477	4,344	(133)	(3%)
	Total Personnel	**-**	**-**	**26,026**	**28,470**	**18,955**	**18,568**	**(387)**	**(2%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	423	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	431	-	160	-	-	900	900	(100%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**431**	**-**	**583**	**-**	**-**	**900**	**900**	**(100%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 431**	**$ -**	**$ 26,609**	**$ 28,470**	**$ 18,955**	**$ 19,468**	**$ 513**	**3%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	1.00	1.00	0.25	0.25	0.25	0.25	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**1.00**	**1.00**	**0.25**	**0.25**	**0.25**	**0.25**	**-**	**-%**
STAFFING FTE TOTALS	**1.00**	**1.00**	**0.25**	**0.25**	**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: 6/5/2025**

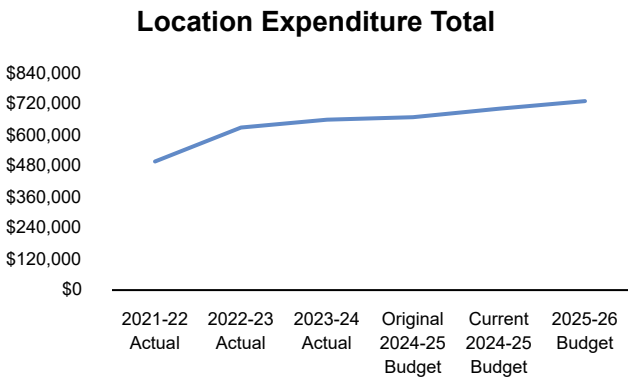
LOCATION EXPENDITURES

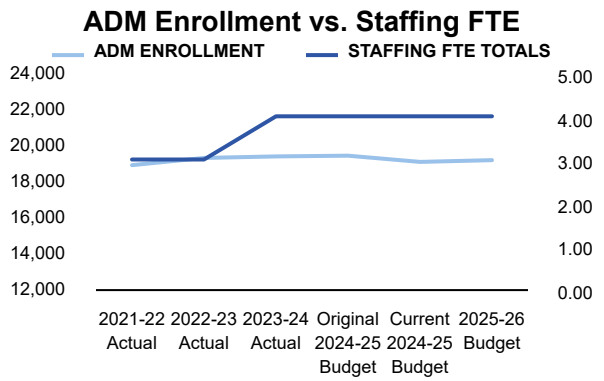
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	311,467	374,109	418,091	424,434	448,232	469,077	20,845	5%
360	Employee Benefits	167,565	178,965	225,615	232,072	241,292	248,587	7,295	3%
	Total Personnel	**479,032**	**553,074**	**643,706**	**656,506**	**689,524**	**717,664**	**28,140**	**4%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	5,551	2,259	2,564	4,200	4,200	3,780	(420)	(10%)
420	Staff Travel	1,713	3,047	3,900	3,700	3,700	3,330	(370)	(10%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	750	-	-	2,100	929	-	(929)	(100%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	6,362	67,106	4,648	2,000	3,171	3,150	(21)	(1%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	2,825	2,800	4,034	-	-	3,150	3,150	(100%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**17,201**	**75,212**	**15,146**	**12,000**	**12,000**	**13,410**	**1,410**	**12%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 496,233**	**$ 628,286**	**$ 658,852**	**$ 668,506**	**$ 701,524**	**$ 731,074**	**$ 29,550**	**4%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	1.00	1.00	1.00	1.00	1.00	1.00	-	-%
Supervisor	1.00	1.00	2.00	2.00	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**	**4.00**	**4.00**	**4.00**	**-**	**-%**
STAFFING FTE TOTALS	**3.00**	**3.00**	**4.00**	**4.00**	**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: 6/5/2025**

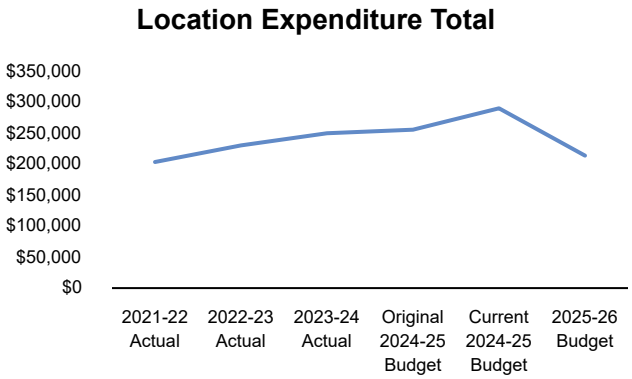
LOCATION EXPENDITURES

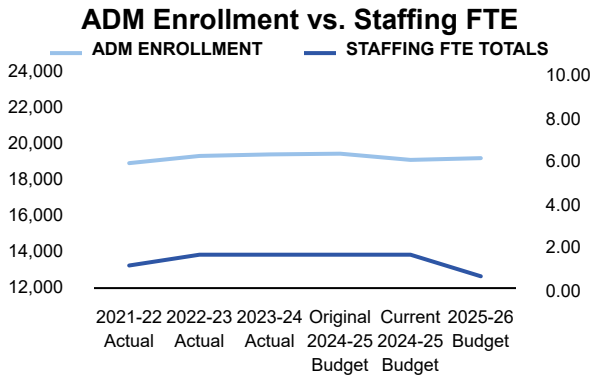
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	40,001	49,463	62,914	69,603	68,566	71,681	(48,960)	(71%)
360	Employee Benefits	12,462	13,966	16,293	17,061	17,283	17,867	(15,595)	(90%)
	Total Personnel	**52,463**	**63,429**	**79,207**	**86,664**	**85,849**	**89,548**	**(64,555)**	**(75%)**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	26,985	30,291	29,923	32,502	33,291	28,279	1,015	3%
435	Energy	119,507	132,525	129,631	127,832	132,011	6,327,638	18,164	14%
440	Purchased Services	-	-	-	-	30,495	-	(30,495)	(100%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	3,744	3,369	10,530	8,066	8,066	7,268	(798)	(10%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**150,236**	**166,185**	**170,084**	**168,400**	**203,863**	**6,363,185**	**(12,114)**	**(6%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 202,699**	**$ 229,614**	**$ 249,291**	**$ 255,064**	**$ 289,712**	**$ 6,452,733**	**$ (76,669)**	**(26%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	1.00	1.50	1.50	1.50	1.50	1.50	(1.00)	(67%)
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**1.00**	**1.50**	**1.50**	**1.50**	**1.50**	**1.50**	**(1.00)**	**(67%)**
STAFFING FTE TOTALS	**1.00**	**1.50**	**1.50**	**1.50**	**1.50**	**1.50**	**(1.00)**	**(67%)**

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: 6/5/2025**

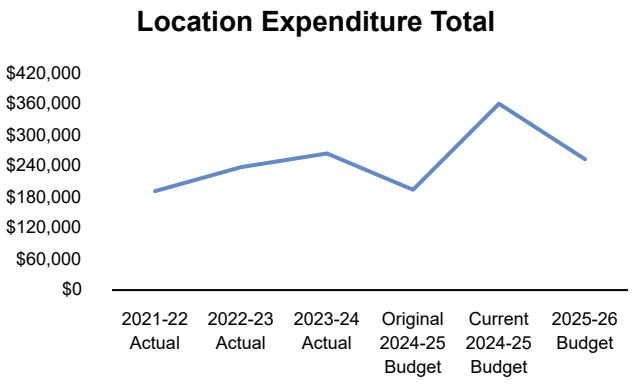
LOCATION EXPENDITURES

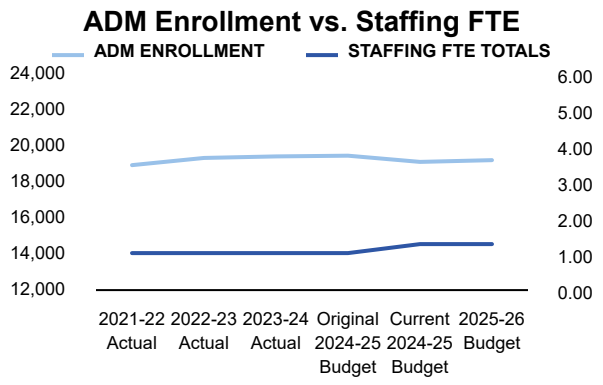
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ 109,907	$ 131,117	$ 139,185	$ 8,068	6%
320	Non-certificated Salaries	119,478	121,537	148,274	-	11,510	12,415	905	8%
360	Employee Benefits	61,669	62,383	55,834	28,025	56,590	51,215	(5,375)	(9%)
	Total Personnel	**181,147**	**183,920**	**204,108**	**137,932**	**199,217**	**202,815**	**3,598**	**2%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	-	2,695	-	-	4,030	-	(4,030)	(100%)
420	Staff Travel	99	3,074	915	3,500	3,500	3,150	(350)	(10%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	4,329	31,732	48,377	35,000	133,562	31,500	(102,062)	(76%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	4,850	12,805	9,202	13,861	18,637	12,479	(6,158)	(33%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	20	2,899	1,099	2,880	1,492	2,592	1,100	74%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**9,298**	**53,205**	**59,593**	**55,241**	**161,221**	**49,721**	**(111,500)**	**(69%)**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 190,445**	**$ 237,125**	**$ 263,701**	**$ 193,173**	**$ 360,438**	**$ 252,536**	**$ (107,902)**	**(30%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	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**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	1.00	1.00	1.00	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	0.25	0.25	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**1.00**	**1.00**	**1.00**	**-**	**0.25**	**0.25**	**-**	**-%**
STAFFING FTE TOTALS	**1.00**	**1.00**	**1.00**	**1.00**	**1.25**	**1.25**	**-**	**-%**

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: 6/5/2025**

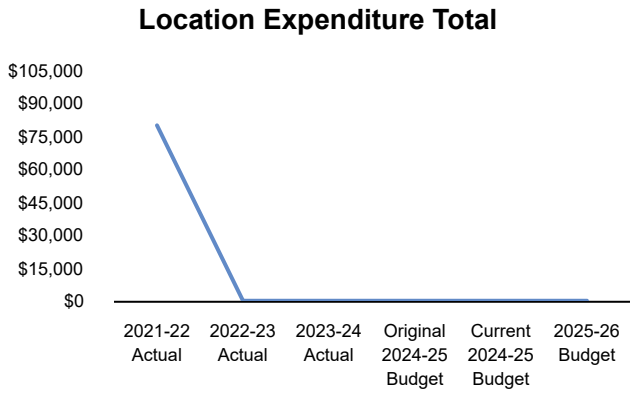
LOCATION EXPENDITURES

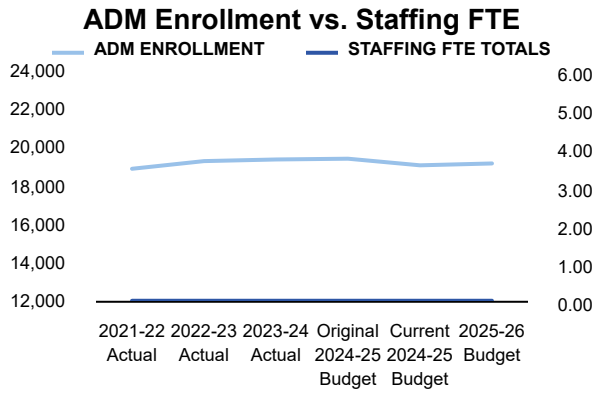
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	-	-	-	-	-	-	-	-%
	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 & Media	-	-	-	-	-	-	-	-%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**80,083**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 80,083**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

Planning and Demography reviews boundaries exemptions and analyzes Borough growth trends.





Fund: 100 General Fund **Location: 699 Operating Reserves** **Date: 6/5/2025**

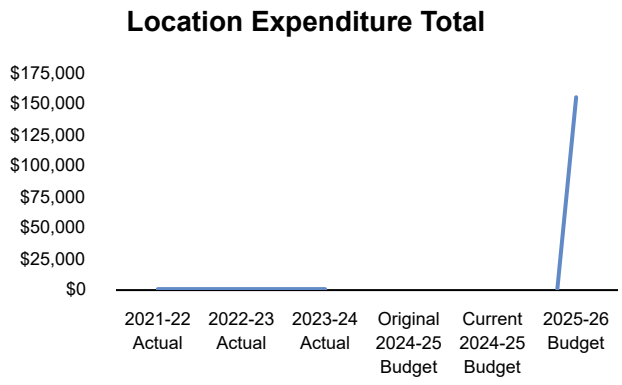
LOCATION EXPENDITURES

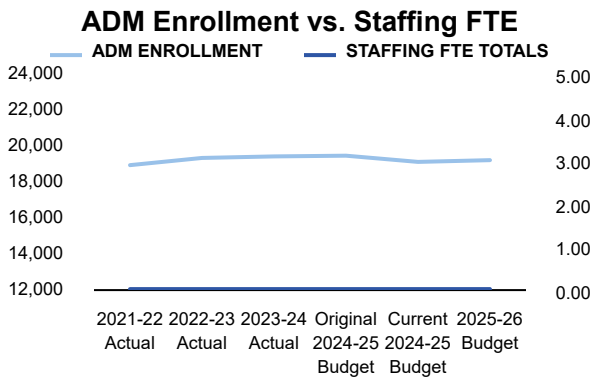
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ 520,000	$ 206,637	$ 1,475,770	$ 1,269,133	614%
320	Non-certificated Salaries	-	-	-	660,000	110,104	1,280,339	1,170,235	1063%
360	Employee Benefits	-	-	-	(3,476,880)	(852,165)	(2,600,631)	(1,748,466)	-%
	Total Personnel	**-**	**-**	**-**	**(2,296,880)**	**(535,424)**	**155,478**	**690,902**	**(100%)**
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 & Media	-	-	-	-	-	-	-	-%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ -**	**$ -**	**$ -**	**$ (2,296,880)**	**$ (535,424)**	**$ 155,478**	**$ 690,902**	**(100%)**

LOCATION ADM ENROLLMENT & STAFFING FTE

	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

Location 699 accounts for any necessary contingencies within the budget. These funds cover such instances as: emergencies in school buildings, non-receipt of anticipated revenues, transfers to other funds, and payroll contingencies.





Fund: 100 General Fund **Location: 999 PERS/TRS On Behalf Of Payments** **Date: 6/5/2025**

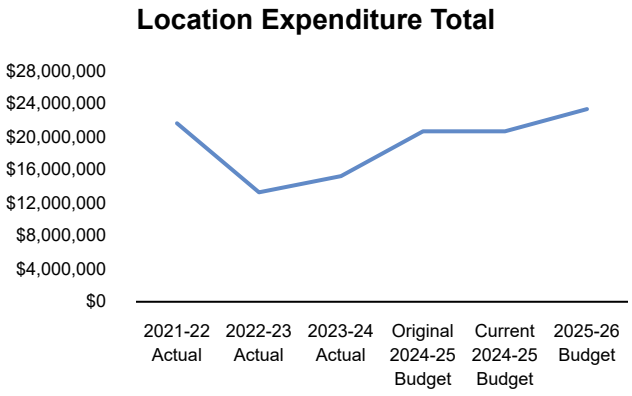
LOCATION EXPENDITURES

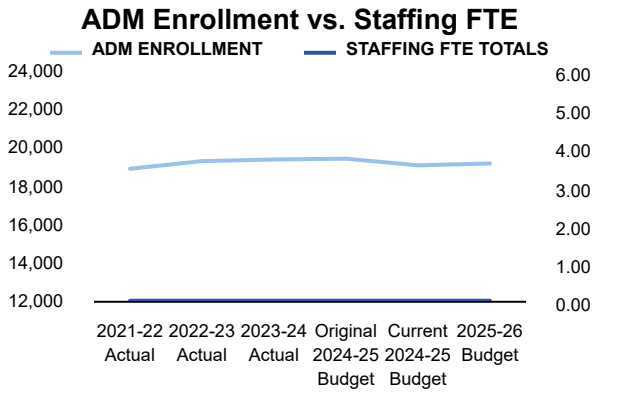
		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	21,608,365	13,202,057	15,174,896	20,628,310	20,628,310	23,334,461	2,706,151	13%
	Total Personnel	**21,608,365**	**13,202,057**	**15,174,896**	**20,628,310**	**20,628,310**	**23,334,461**	**2,706,151**	**13%**
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 & Media	-	-	-	-	-	-	-	-%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
LOCATION TOTALS		**$ 21,608,365**	**$ 13,202,057**	**$ 15,174,896**	**$ 20,628,310**	**$ 20,628,310**	**$ 23,334,461**	**$ 2,706,151**	**13%**

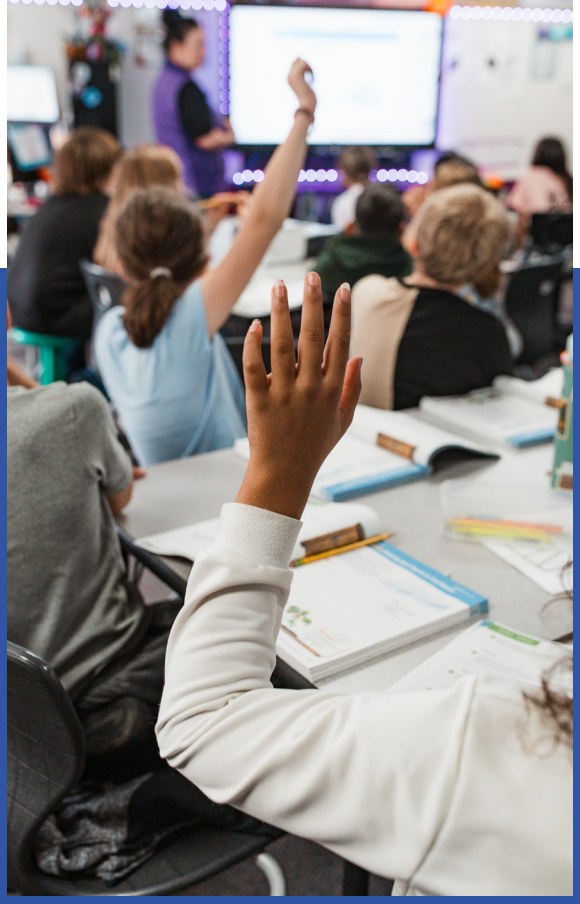
LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	**18,886.18**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

Location 999 is the cost center for required on-behalf-of contributions to the Teachers Retirement System (TRS) and the Public Employees Retirement System (PERS).







Special Revenue Funds



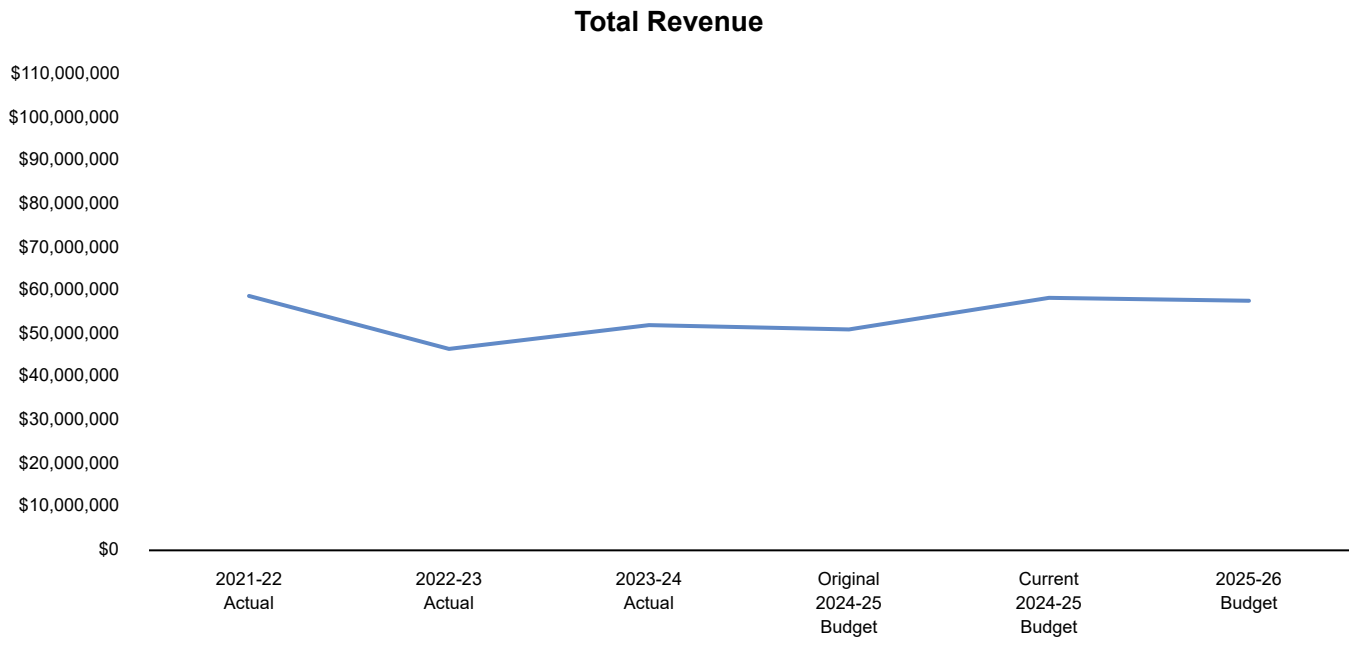
MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

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Fund: Special Revenue Fund Summary **Location: 501 District Wide** **Date: 6/5/2025**

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
REVENUE FROM LOCAL SOURCES:									
011	Borough Appropriation	$ 1,650,000	$ 1,767,415	$ 1,456,870	$ 150,000	$ 150,000	$ 150,000	$ -	-%
020	Paid Meals	20,136	1,061,347	1,080,092	1,546,194	1,073,912	1,911,233	837,321	78%
046	Other Local Revenue	97,966	369,822	370,811	44,229	270,128	336,770	66,642	25%
200	Revenue From Other Sources	269,028	272,327	288,271	298,570	298,570	300,852	2,282	1%
	Total Local Source Revenue	**2,037,130**	**3,470,911**	**3,196,044**	**2,038,993**	**1,792,610**	**2,698,855**	**906,245**	**51%**
REVENUE FROM STATE SOURCES:									
065	Student Transportation	16,258,136	16,530,622	16,297,643	16,224,720	15,796,721	17,292,145	1,495,424	9%
090	Other State Revenue	355,649	361,792	411,705	1,988,427	1,985,737	417,474	(1,568,263)	(79%)
	Total State Source Revenue	**16,613,785**	**16,892,414**	**16,709,348**	**18,213,147**	**17,782,458**	**17,709,619**	**(72,839)**	**(0%)**
REVENUE FROM FEDERAL SOURCES:									
100	Federal Revenue Direct	507,149	674,506	695,316	632,968	632,968	571,005	(61,963)	(10%)
150	Federal Revenue Thru State	27,472,548	22,230,955	26,358,497	20,705,781	27,593,554	28,340,370	746,816	3%
190	Federal Revenue - Other Intermediate Agencies	16,069	1,526	7,405	-	-	-	-	-%
	Total Federal Source Revenue	**27,995,766**	**22,906,987**	**27,061,218**	**21,338,749**	**28,226,522**	**28,911,375**	**684,853**	**2%**
APPROPRIATIONS & TRANSFERS:									
015	Budgeted Use Of Fund Balance	-	-	-	5,477,730	6,565,220	3,679,993	(2,885,227)	(44%)
250	Transfer From Other Funds	11,911,703	3,048,088	4,852,052	3,750,609	3,755,221	4,446,640	691,419	18%
	Total Appropriations & Transfers	**11,911,703**	**3,048,088**	**4,852,052**	**9,228,339**	**10,320,441**	**8,126,633**	**(2,193,808)**	**(21%)**
REVENUE TOTAL		**$ 58,558,384**	**$ 46,318,400**	**$ 51,818,662**	**$ 50,819,228**	**$ 58,122,031**	**$ 57,446,482**	**$ (675,549)**	**(1%)**

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.



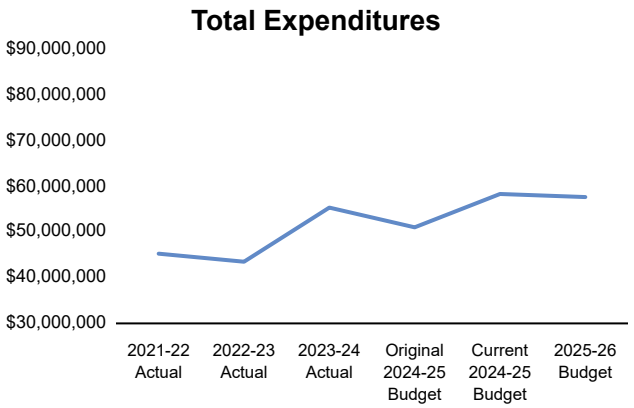
Fund: Special Revenue Fund Expenditure Summary **Location: 501 District Wide** **Date: 6/5/2025**

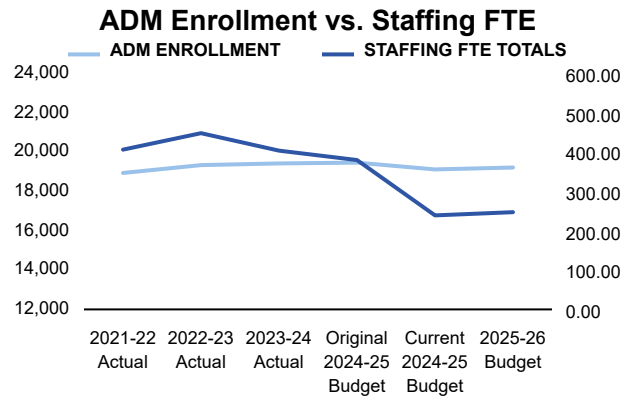
EXPENDITURES SUMMARY

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 5,738,120	$ 5,972,837	$ 6,596,764	$ 5,358,679	$ 9,727,408	$ 9,884,233	$ 156,825	2%
320	Non-certificated Salaries	6,333,837	6,545,695	8,077,690	6,818,445	6,865,280	7,355,990	490,710	7%
360	Employee Benefits	5,650,839	5,601,399	6,300,675	4,850,773	6,490,704	7,018,964	528,260	8%
	Total Personnel	**17,722,796**	**18,119,931**	**20,975,129**	**17,027,897**	**23,083,392**	**24,259,187**	**1,175,795**	**5%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	716,069	922,032	1,590,553	994,431	1,227,269	839,117	(388,152)	(32%)
420	Staff Travel	102,148	92,613	138,730	164,677	170,620	102,373	(68,247)	(40%)
425	Student Travel	65,334	51,737	246,296	138,684	100,098	115,390	15,292	15%
430	Utilities	16,263	23,995	24,541	24,790	44,260	35,486	(8,774)	(20%)
435	Energy	230,539	237,493	237,828	246,276	257,024	250,000	(7,024)	(3%)
440	Purchased Services	18,410,531	16,097,914	21,328,925	22,908,428	22,568,815	22,117,350	(451,465)	(2%)
445	Insurance & Bond Premiums	34,093	39,296	43,637	59,414	59,414	60,000	586	1%
450	Supplies, Materials & Media	6,403,355	6,254,200	8,852,113	7,103,737	7,947,485	6,953,757	(993,728)	(13%)
480	Stipends & Tuition (student)	-	3,161	75	-	2,600	-	(2,600)	(100%)
487	Student Transportation In Lieu	-	59,226	236	5,000	5,000	5,000	-	-%
490	Expenses Not Classified	167,121	34,853	86,438	40,845	69,178	37,439	(31,739)	(46%)
495	Indirect Cost	953,677	806,283	1,048,449	808,281	1,241,000	1,028,563	(212,437)	(17%)
510	Equipment Over $5,000	227,501	375,346	325,727	1,296,768	1,345,877	1,642,819	296,942	22%
533	Principal On Long Term Debt	-	16,790	27,600	-	-	-	-	-%
	Total Non-Personnel	**27,326,631**	**25,014,939**	**33,951,148**	**33,791,331**	**35,038,640**	**33,187,294**	**(1,851,346)**	**(5%)**
550	Transfer To Other Funds	-	153,699	213,197	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
TOTAL EXPENDITURES		**$ 45,049,427**	**$ 43,288,569**	**$ 55,139,474**	**$ 50,819,228**	**$ 58,122,032**	**$ 57,446,481**	**$ (675,551)**	**(1%)**

ADM ENROLLMENT & STAFFING FTE SUMMARY

	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	5.25	5.46	8.55	8.10	4.65	6.05	1.40	30%
Administrator	1.15	8.49	1.53	1.18	2.18	1.38	(0.80)	(37%)
Classroom Teacher	131.28	186.14	109.48	61.89	14.88	15.90	1.02	7%
SPED Teacher	7.92	9.97	21.84	21.38	0.60	0.50	(0.10)	-%
Specialist - School	31.56	21.54	31.76	40.30	12.40	15.11	2.71	22%
Counselor	15.08	8.09	9.16	7.71	7.59	8.11	0.52	7%
Nurse	4.67	3.01	4.40	4.50	0.50	0.50	-	-%
Specialist - Department	23.59	18.90	10.19	8.54	47.45	44.76	(2.69)	(6%)
Total Certificated	**220.50**	**261.60**	**196.91**	**153.60**	**90.25**	**92.31**	**2.06**	**2%**
NON-CERTIFICATED FTE								
Director	1.00	-	2.74	3.00	2.00	1.00	(1)	(50%)
Supervisor	5.00	8.38	9.00	9.91	8.50	11.00	2.50	29%
Instructional Aide	71.66	52.74	94.05	111.38	39.05	46.06	7.01	18%
Support Staff	79.73	86.99	66.07	69.31	66.07	63.65	(2.42)	(4%)
Custodial Staff	2.75	7.50	0.75	0.75	0.75	0.75	-	-%
Specialist - Department	23.00	28.30	31.57	29.25	29.88	29.88	-	-%
Total Non-Certificated	**183.14**	**183.91**	**204.18**	**223.60**	**146.25**	**152.34**	**6.09**	**4%**
STAFFING FTE TOTALS	**403.64**	**445.51**	**401.09**	**377.20**	**236.50**	**244.65**	**8.15**	**3%**





Fund: 205 Pupil Transportation **Location: 512 Student Transportation** **Date: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	16,258,136	16,530,622	16,297,643	16,224,720	15,796,721	17,292,145	1,495,424	9%
090	Other State Revenue	116,433	120,000	120,000	1,795,419	1,751,129	120,000	(1,631,129)	(93%)
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**16,374,569**	**16,650,622**	**16,417,643**	**18,020,139**	**17,547,850**	**17,412,145**	**(135,705)**	**(1%)**
Total Revenues		**16,374,569**	**16,650,622**	**16,417,643**	**18,020,139**	**17,547,850**	**17,412,145**	**(135,705)**	**(1%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ 147,300	$ 4,000	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	245,448	287,513	242,108	313,045	345,518	402,618	57,100	17%
360	Employee Benefits	155,298	126,496	140,258	223,886	214,337	232,796	18,459	9%
	Total Personnel	**400,746**	**561,309**	**386,366**	**536,931**	**559,855**	**635,414**	**75,559**	**13%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	2,198	-	2,200	2,200	2,500	300	14%
420	Staff Travel	-	4,653	1,669	3,000	6,121	2,000	(4,121)	(67%)
425	Student Travel	516	1,309	3,560	-	117	1,000	883	755%
430	Utilities	34	1,933	-	150	150	-	(150)	(100%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	17,872,855	15,147,155	20,026,917	21,203,267	20,722,296	21,200,560	478,264	2%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	7,993	8,796	6,901	19,500	6,632	12,286	5,654	85%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	59,226	236	5,000	5,000	5,000	-	-%
490	Expenses Not Classified	-	-	-	700	700	25	(675)	(96%)
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	16,790	27,600	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**17,881,398**	**15,242,060**	**20,066,883**	**21,233,817**	**20,743,216**	**21,223,371**	**480,155**	**2%**
250	Transfer From Other Funds	(1,372,784)	-	(3,188,352)	(3,750,609)	(3,755,221)	(4,446,640)	(691,419)	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**16,909,360**	**15,803,369**	**17,264,897**	**18,020,139**	**17,547,850**	**17,412,145**	**(135,705)**	**(1%)**
FUND TOTAL		**$ (534,791)**	**$ 847,253**	**$ (847,254)**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

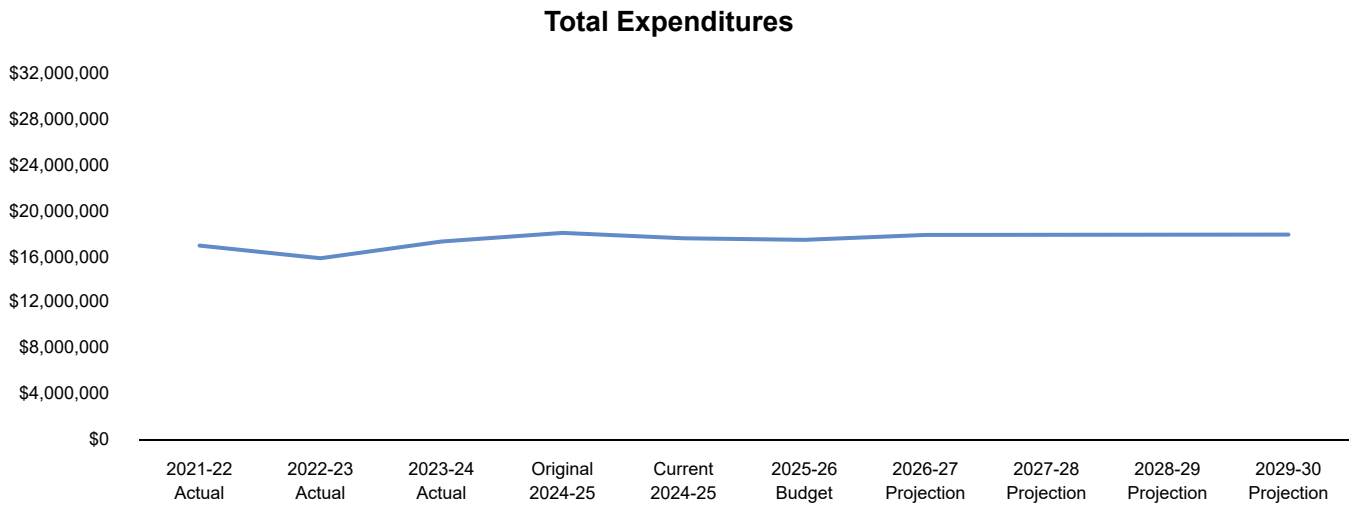
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	1.40	1.40	2.40	3.00	3.00	-	-%
Total Certificated	**-**	**1.40**	**1.40**	**2.40**	**3.00**	**3.00**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	1.00	1.00	2.00	2.00	2.00	2.00	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	2.38	1.00	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	1.40	1.40	2.40	3.00	3.00	-	-%
Total Non-Certificated	**3.38**	**3.40**	**3.40**	**4.40**	**5.00**	**5.00**	**-**	**-%**
STAFFING FTE TOTALS	**3.38**	**4.80**	**4.80**	**6.80**	**8.00**	**8.00**	**-**	**-%**

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: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 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	17,292,145	17,721,990	17,731,935	17,741,880	17,751,825
090	Other State Revenue	120,000	120,000	120,000	120,000	120,000
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	-	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**17,412,145**	**17,841,990**	**17,851,935**	**17,861,880**	**17,871,825**
	Total Revenues	**17,412,145**	**17,841,990**	**17,851,935**	**17,861,880**	**17,871,825**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-certificated Salaries	402,618	419,124	436,308	454,197	472,820
360	Employee Benefits	232,796	249,357	262,703	276,847	291,841
	Total Personnel	**635,414**	**668,481**	**699,011**	**731,044**	**764,661**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	2,500	2,500	2,500	2,500	2,500
420	Staff Travel	2,000	2,000	2,000	2,000	2,000
425	Student Travel	1,000	1,000	1,000	1,000	1,000
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	21,200,560	21,167,493	21,714,383	22,305,551	22,927,773
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies, Materials & Media	12,286	12,286	12,286	12,286	12,286
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	5,000	5,000	5,000	5,000	5,000
490	Expenses Not Classified	25	700	350	700	700
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**21,223,371**	**21,190,979**	**21,737,519**	**22,329,037**	**22,951,259**
250	Transfer From Other Funds	(4,446,640)	(4,017,470)	(4,584,595)	(5,198,201)	(5,844,095)
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**17,412,145**	**17,841,990**	**17,851,935**	**17,861,880**	**17,871,825**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: Bus Contracts increase by the CPI annually or as outlined in their agreements with routes maintained. Fuel costs increase by 2.5% annually. All other projections are based on the General Fund Methodology.

Fund: 235 Suicide Awareness & Prevention **Location: 502 Federal Programs** **Date: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 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	20,786	29,829	28,000	26,500	26,500	26,500	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**20,786**	**29,829**	**28,000**	**26,500**	**26,500**	**26,500**	**-**	**-%**
Total Revenues		**20,786**	**29,829**	**28,000**	**26,500**	**26,500**	**26,500**	**-**	**-%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ -	$ 1,373	$ 1,050	$ 977	$ 1,570	$ 593	61%
320	Non-certificated Salaries	-	-	-	990	1,112	688	(424)	(38%)
360	Employee Benefits	-	-	193	123	299	302	3	1%
	Total Personnel	**-**	**-**	**1,566**	**2,163**	**2,388**	**2,560**	**172**	**7%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	10,412	6,207	5,276	5,000	13,225	14,445	1,220	9%
420	Staff Travel	-	-	171	2,898	155	200	45	29%
425	Student Travel	-	300	767	1,500	1,984	2,200	216	11%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	9,159	21,823	18,359	13,000	6,994	5,478	(1,516)	(22%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	384	385	200	200	-	-%
495	Indirect Cost	1,215	1,499	1,477	1,554	1,554	1,417	(137)	(9%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**20,786**	**29,829**	**26,434**	**24,337**	**24,112**	**23,940**	**(172)**	**(1%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**20,786**	**29,829**	**28,000**	**26,500**	**26,500**	**26,500**	**-**	**-%**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

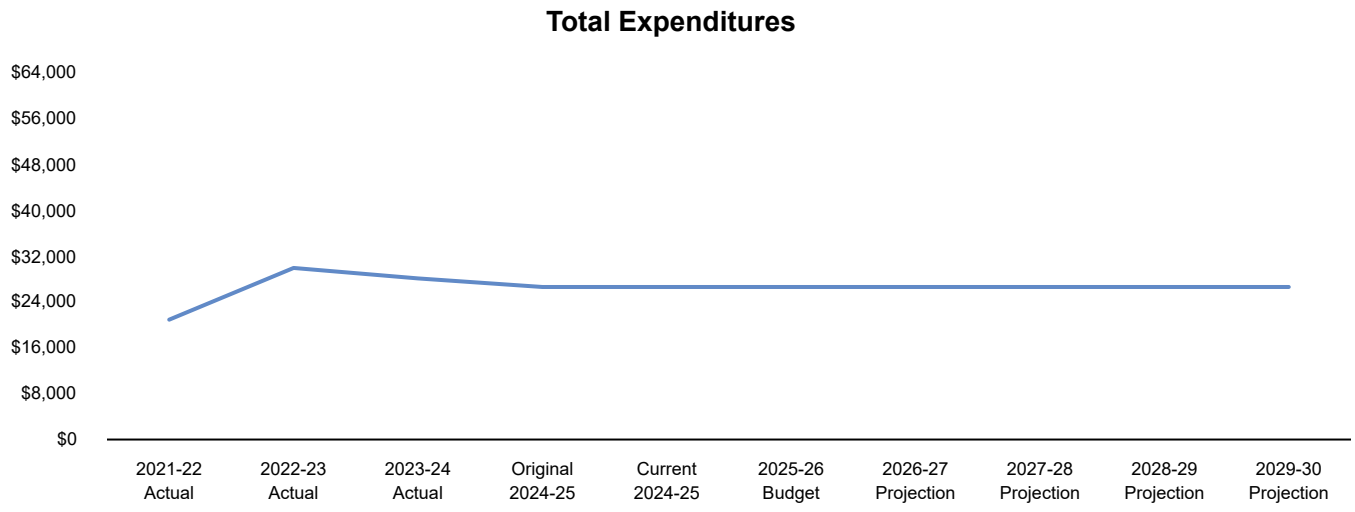
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

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

Fund: 235 Suicide Awareness & Prevention **Location: 502 Federal Programs** **Date: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 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	26,500	26,500	26,500	26,500	26,500
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	-	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**26,500**	**26,500**	**26,500**	**26,500**	**26,500**
	Total Revenues	**26,500**	**26,500**	**26,500**	**26,500**	**26,500**
PERSONNEL EXPENDITURE						
310	Certificated Salaries	$ 1,570	$ 1,570	$ 1,570	$ 1,570	$ 1,570
320	Non-certificated Salaries	688	688	688	688	688
360	Employee Benefits	302	302	302	302	302
	Total Personnel	**2,560**	**2,560**	**2,560**	**2,560**	**2,560**
NON-PERSONNEL EXPENDITURE						
410	Professional & Technical Services	14,445	14,445	14,445	14,445	14,445
420	Staff Travel	200	200	200	200	200
425	Student Travel	2,200	2,200	2,200	2,200	2,200
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies, Materials & Media	5,478	5,478	5,478	5,478	5,478
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	200	200	200	200	200
495	Indirect Cost	1,417	1,417	1,417	1,417	1,417
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**23,940**	**23,940**	**23,940**	**23,940**	**23,940**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**26,500**	**26,500**	**26,500**	**26,500**	**26,500**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: 2025-26 status quo for award. In FY26 updated indirect rate, increased certificated salaries 1%, and increase benefits 8%. For FY2026-30 reduce allocation by 5%, then status quo for remaining allocations, increased certificated staff salary by 1% each year and benefits by 8% each year. Increased indirect by 1% each year.

Fund: 236 Youth In Detention **Location: 503 Student Support Services** **Date: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 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	113,685	113,685	119,249	119,249	98,646	(20,603)	(17%)
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**103,670**	**113,685**	**113,685**	**119,249**	**119,249**	**98,646**	**(20,603)**	**(17%)**
Total Revenues		**103,670**	**113,685**	**113,685**	**119,249**	**119,249**	**98,646**	**(20,603)**	**(17%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 67,473	$ 74,608	$ 64,622	$ 69,671	$ 70,875	$ 68,891	$ (1,984)	(3%)
320	Non-certificated Salaries	4,895	-	3,627	-	-	-	-	-%
360	Employee Benefits	23,021	27,020	26,302	26,533	26,192	24,019	(2,173)	(8%)
	Total Personnel	**95,389**	**101,628**	**94,551**	**96,204**	**97,067**	**92,910**	**(4,157)**	**(4%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	10,000	9,109	-	(9,109)	(100%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	2,220	6,345	13,137	13,045	13,073	-	(13,073)	(100%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	6,061	5,712	5,998	-	-	5,736	5,736	(100%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**8,281**	**12,057**	**19,135**	**23,045**	**22,182**	**5,736**	**(16,446)**	**(74%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**103,670**	**113,685**	**113,686**	**119,249**	**119,249**	**98,646**	**(20,603)**	**(17%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

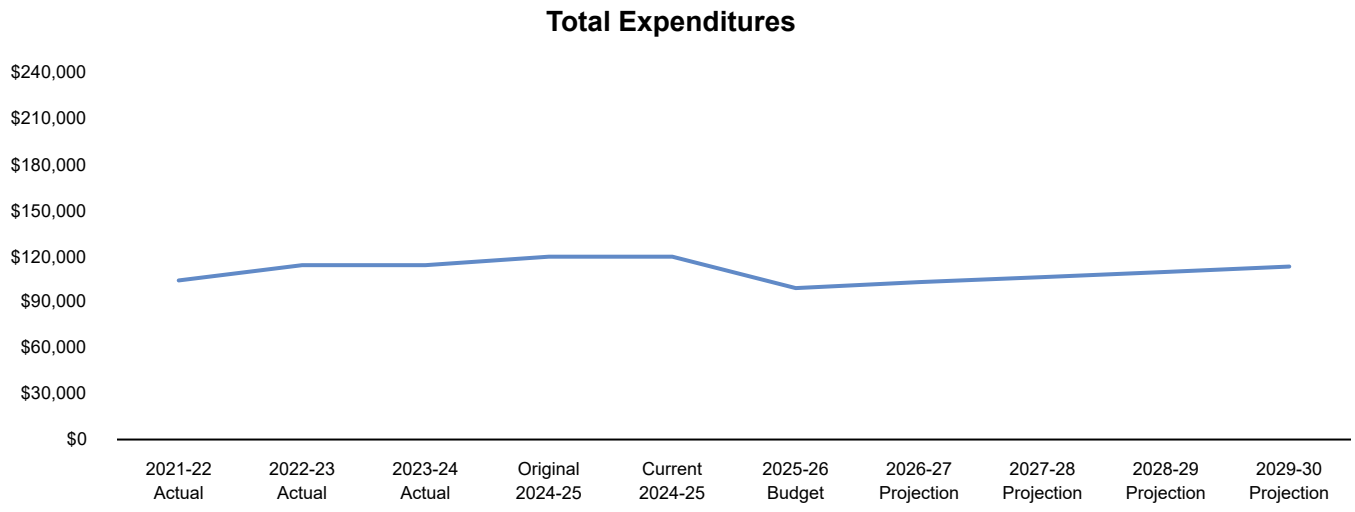
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	0.53	0.50	0.50	0.50	0.50	0.50	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**0.53**	**0.50**	**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	**0.78**	**0.50**	**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: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 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	98,646	102,576	105,843	109,243	112,778
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	-	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**98,646**	**102,576**	**105,843**	**109,243**	**112,778**
	Total Revenues	**98,646**	**102,576**	**105,843**	**109,243**	**112,778**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 68,891	$ 71,300	$ 73,154	$ 75,056	$ 77,007
320	Non-certificated Salaries	-	-	-	-	-
360	Employee Benefits	24,019	25,260	26,482	27,780	29,157
	Total Personnel	**92,910**	**96,560**	**99,636**	**102,836**	**106,164**
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 & Media	-	-	-	-	-
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	5,736	6,016	6,207	6,407	6,614
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**5,736**	**6,016**	**6,207**	**6,407**	**6,614**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**98,646**	**102,576**	**105,843**	**109,243**	**112,778**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



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: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 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	53,060	38,423	87,790	47,259	47,259	48,240	981	2%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**53,060**	**38,423**	**87,790**	**47,259**	**47,259**	**48,240**	**981**	**2%**
015	Use of Fund Balance	6,626	-	-	-	-	-	-	-%
Total Revenues		**59,686**	**38,423**	**87,790**	**47,259**	**47,259**	**48,240**	**981**	**2%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 9,797	$ 4,835	$ 1,559	$ 1,559	$ 1,559	$ 1,559	$ -	-%
320	Non-certificated Salaries	42,901	21,541	42,012	42,012	42,012	42,011	(1)	(0%)
360	Employee Benefits	6,988	2,486	3,688	3,688	3,688	4,670	982	27%
	Total Personnel	**59,686**	**28,862**	**47,259**	**47,259**	**47,259**	**48,240**	**981**	**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 & Media	-	-	-	-	-	-	-	-%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**59,686**	**28,862**	**47,259**	**47,259**	**47,259**	**48,240**	**981**	**2%**
FUND TOTAL		**$ -**	**$ 9,561**	**$ 40,531**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

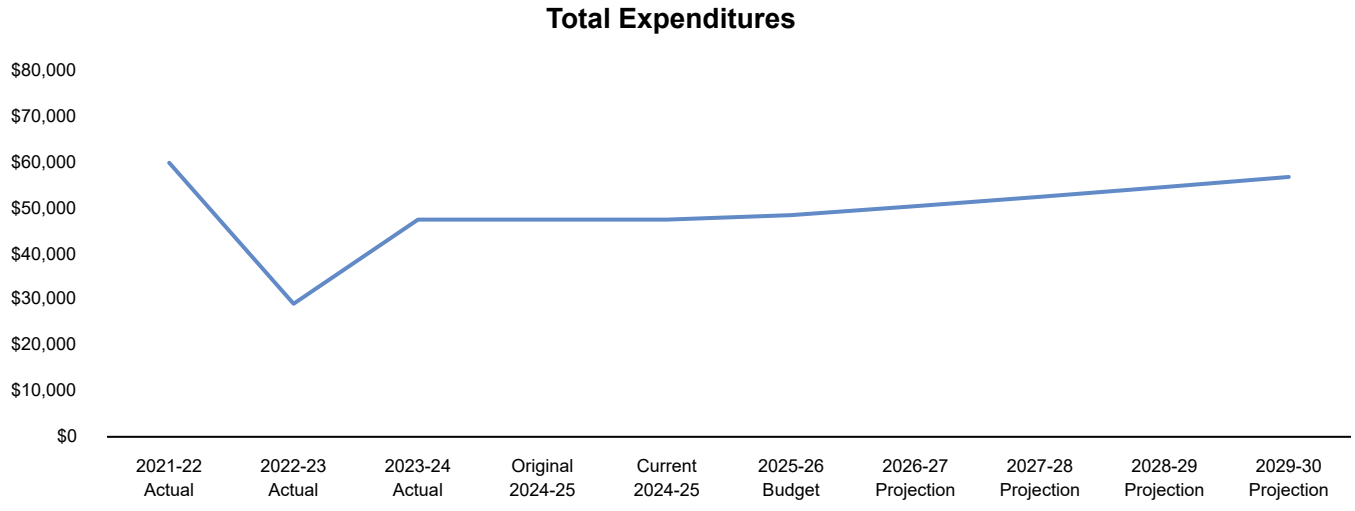
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	0.10	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**0.10**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	22.00	-	-	-	-	-	-	-%
Total Non-Certificated	**22.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**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: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 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	48,240	50,200	52,242	54,372	56,582
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	-	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**48,240**	**50,200**	**52,242**	**54,372**	**56,582**
015	Use of Fund Balance	-	-	-	-	-
	Total Revenues	**48,240**	**50,200**	**52,242**	**54,372**	**56,582**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 1,559	$ 1,600	$ 1,642	$ 1,685	$ 1,729
320	Non-certificated Salaries	42,011	43,734	45,526	47,393	49,336
360	Employee Benefits	4,670	4,866	5,074	5,294	5,517
	Total Personnel	**48,240**	**50,200**	**52,242**	**54,372**	**56,582**
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 & Media	-	-	-	-	-
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**48,240**	**50,200**	**52,242**	**54,372**	**56,582**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



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 to follow the same methodology as the General Fund.

Fund: 252 Alaskan Foods **Location: 513 Food Service** **Date: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 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	-	-	-	-	-	82,488	82,488	(100%)
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**-**	**-**	**-**	**-**	**-**	**82,488**	**82,488**	**(100%)**
015	Budgeted Use Of Fund Balance	187	384	31,750	45,000	70,000	-	(70,000)	(100%)
Total Revenues		**187**	**384**	**31,750**	**45,000**	**70,000**	**82,488**	**12,488**	**18%**
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 & Media	184	384	31,750	45,000	70,000	82,488	12,488	18%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**187**	**384**	**31,750**	**45,000**	**70,000**	**82,488**	**12,488**	**18%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**187**	**384**	**31,750**	**45,000**	**70,000**	**82,488**	**12,488**	**18%**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

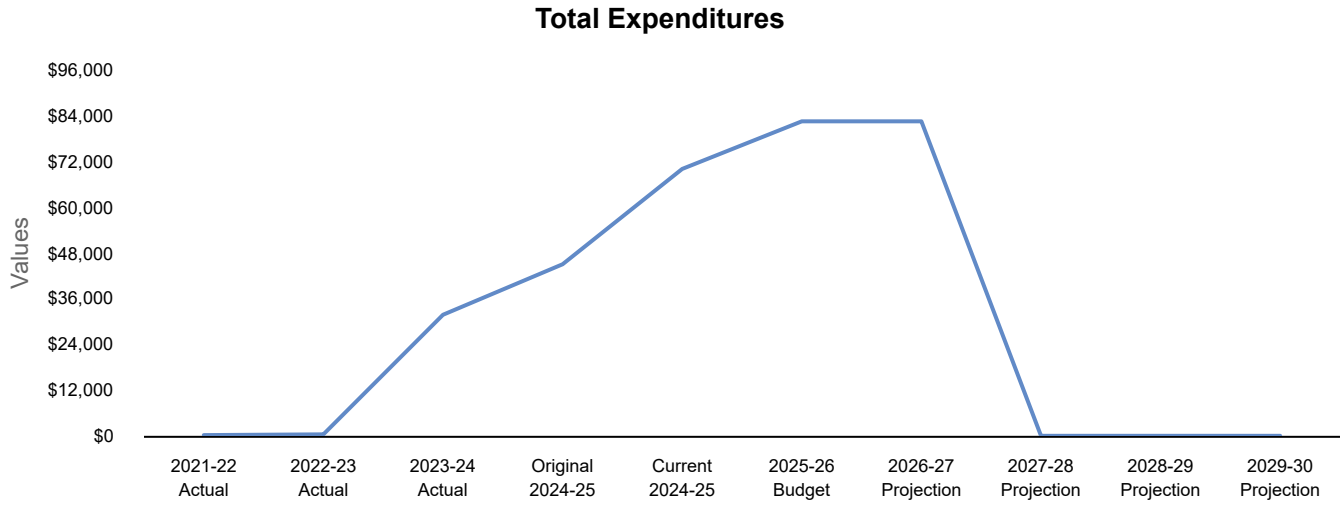
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

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

Fund: 252 Alaskan Foods **Location: 513 Food Service** **Date: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 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	82,488	82,488	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	-	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**82,488**	**82,488**	**-**	**-**	**-**
015	Budgeted Use Of Fund Balance	-	-	-	-	-
	Total Revenues	**82,488**	**82,488**	**-**	**-**	**-**
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 & Media	82,488	82,488	-	-	-
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**82,488**	**82,488**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**82,488**	**82,488**	**-**	**-**	**-**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: There is no new funding anticipated for this grant. However, the unspent award amounts carry over until funds are depleted, which is anticipated in FY 2027.

Fund: 253 Fresh Fruit and Vegetables **Location: 513 Food Service** **Date: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 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	371,282	389,625	389,625	360,000	(29,625)	(8%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**433,466**	**426,656**	**371,282**	**389,625**	**389,625**	**360,000**	**(29,625)**	**(8%)**
Total Revenues		**433,466**	**426,656**	**371,282**	**389,625**	**389,625**	**360,000**	**(29,625)**	**(8%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	31,923	29,176	22,478	43,351	25,256	21,447	(3,809)	(15%)
360	Employee Benefits	16,115	17,224	13,692	22,797	15,318	12,264	(3,054)	(20%)
	Total Personnel	**48,038**	**46,400**	**36,170**	**66,148**	**40,574**	**33,711**	**(6,863)**	**(17%)**
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 & Media	385,330	380,256	335,112	323,477	349,051	326,289	(22,762)	(7%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**385,427**	**380,256**	**335,112**	**323,477**	**349,051**	**326,289**	**(22,762)**	**(7%)**
Total Expenditures		**433,465**	**426,656**	**371,282**	**389,625**	**389,625**	**360,000**	**(29,625)**	**(8%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

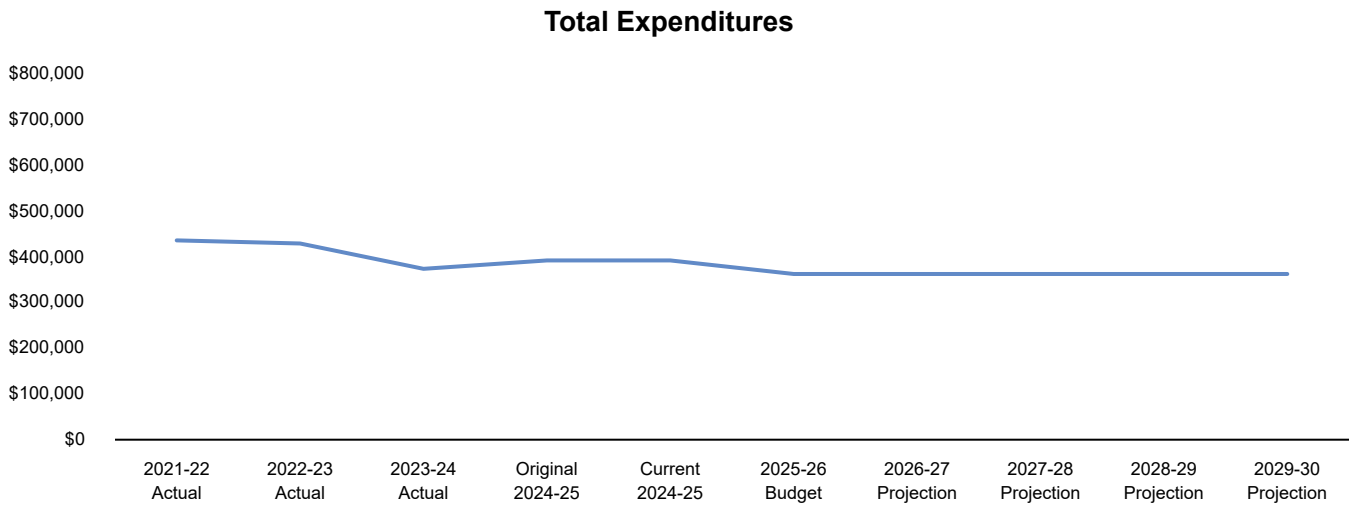
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	0.37	0.15	0.15	0.14	0.10	(0.04)	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	0.58	0.65	0.65	0.14	0.10	(0.04)	-%
Total Certificated	**-**	**0.95**	**0.80**	**0.80**	**0.28**	**0.20**	**(0.08)**	**-%**
NON-CERTIFICATED FTE								
Director	-	0.37	0.15	0.15	0.14	0.10	(0.04)	-%
Supervisor	0.38	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	0.30	0.58	0.65	0.65	0.14	0.10	(0.04)	-%
Total Non-Certificated	**0.68**	**0.95**	**0.80**	**0.80**	**0.28**	**0.20**	**(0.08)**	**-%**
STAFFING FTE TOTALS	**0.68**	**1.90**	**1.60**	**1.60**	**0.56**	**0.40**	**(0.16)**	**-%**

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: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 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	360,000	360,000	360,000	360,000	360,000
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**360,000**	**360,000**	**360,000**	**360,000**	**360,000**
	Total Revenues	**360,000**	**360,000**	**360,000**	**360,000**	**360,000**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-certificated Salaries	21,447	21,431	21,431	21,431	21,431
360	Employee Benefits	12,264	12,541	12,541	12,541	12,541
	Total Personnel	**33,711**	**33,972**	**33,972**	**33,972**	**33,972**
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 & Media	326,289	326,028	326,028	326,028	326,028
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**326,289**	**326,028**	**326,028**	**326,028**	**326,028**
	Total Expenditures	**360,000**	**360,000**	**360,000**	**360,000**	**360,000**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



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: 254 NSLP Equipment **Location: 513 Food Service** **Date: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 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	5,575	102,298	21,525	9,909	9,909	20,000	10,091	102%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**5,575**	**102,298**	**21,525**	**9,909**	**9,909**	**20,000**	**10,091**	**102%**
Total Revenues		**5,575**	**102,298**	**21,525**	**9,909**	**9,909**	**20,000**	**10,091**	**102%**
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 & Media	-	-	-	4,988	4,988	10,000	5,012	100%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	5,575	102,298	21,525	4,921	4,921	10,000	5,079	103%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**5,575**	**102,298**	**21,525**	**9,909**	**9,909**	**20,000**	**10,091**	**102%**
Total Expenditures		**5,575**	**102,298**	**21,525**	**9,909**	**9,909**	**20,000**	**10,091**	**102%**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

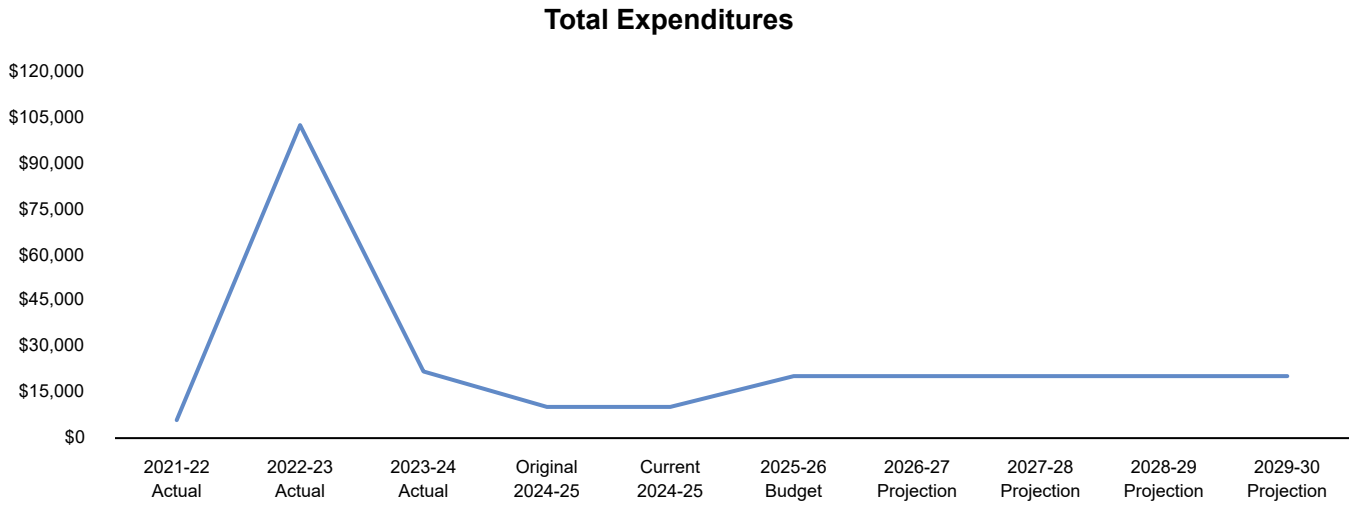
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

This fund provides for 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: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 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	20,000	20,000	20,000	20,000	20,000
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**
	Total Revenues	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**
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 & Media	10,000	10,000	10,000	10,000	10,000
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	10,000	10,000	10,000	10,000	10,000
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**
	Total Expenditures	**20,000**	**20,000**	**20,000**	**20,000**	**20,000**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



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: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	20,136	1,061,347	1,080,092	1,546,194	1,073,912	1,911,233	837,321	78%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	84,485	133,708	109,773	43,789	59,688	95,203	35,515	60%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
065	Student Transportation	-	-	-	-	-	-	-	-%
090	Other State Revenue	-	-	-	-	-	-	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	11,141,531	6,466,139	6,871,096	6,946,277	6,624,192	6,926,834	302,642	5%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**11,246,152**	**7,661,194**	**8,060,961**	**8,536,260**	**7,757,792**	**8,933,270**	**1,175,478**	**15%**
015	Budgeted Use Of Fund Balance	-	408,413	768,421	1,075,245	1,634,157	1,548,949	(85,208)	(5%)
Total Revenues		**11,246,152**	**8,069,607**	**8,829,382**	**9,611,505**	**9,391,949**	**10,482,219**	**1,090,270**	**12%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	2,625,996	2,655,230	3,072,485	3,580,586	3,382,281	3,504,606	122,325	4%
360	Employee Benefits	1,168,002	1,192,394	1,284,230	1,431,200	1,348,025	1,567,044	219,019	16%
	Total Personnel	**3,793,998**	**3,847,624**	**4,356,715**	**5,011,786**	**4,730,306**	**5,071,650**	**341,344**	**7%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	3,740	-	4,000	4,000	2,000	(2,000)	(50%)
420	Staff Travel	3,614	9,145	14,458	16,000	16,000	12,500	(3,500)	(22%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	11,592	17,245	20,926	19,392	29,625	23,753	(5,872)	(20%)
435	Energy	230,539	237,493	237,828	246,276	257,024	250,000	(7,024)	(3%)
440	Purchased Services	56,832	77,884	125,179	102,916	102,916	128,916	26,000	25%
445	Insurance & Bond Premiums	34,093	39,296	43,637	59,414	59,414	60,000	586	1%
450	Supplies, Materials & Media	3,804,570	3,592,147	3,838,679	3,697,999	3,738,942	3,630,400	(108,542)	(3%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	139,446	4,291	4,382	3,000	3,000	3,000	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	51,981	240,742	187,578	450,722	450,722	1,300,000	849,278	188%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**4,332,667**	**4,221,983**	**4,472,667**	**4,599,719**	**4,661,643**	**5,410,569**	**748,926**	**16%**
250	Transfer From Other Funds	(138,919)	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**7,987,746**	**8,069,607**	**8,829,382**	**9,611,505**	**9,391,949**	**10,482,219**	**1,090,270**	**12%**
FUND TOTAL		**$ 3,258,406**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

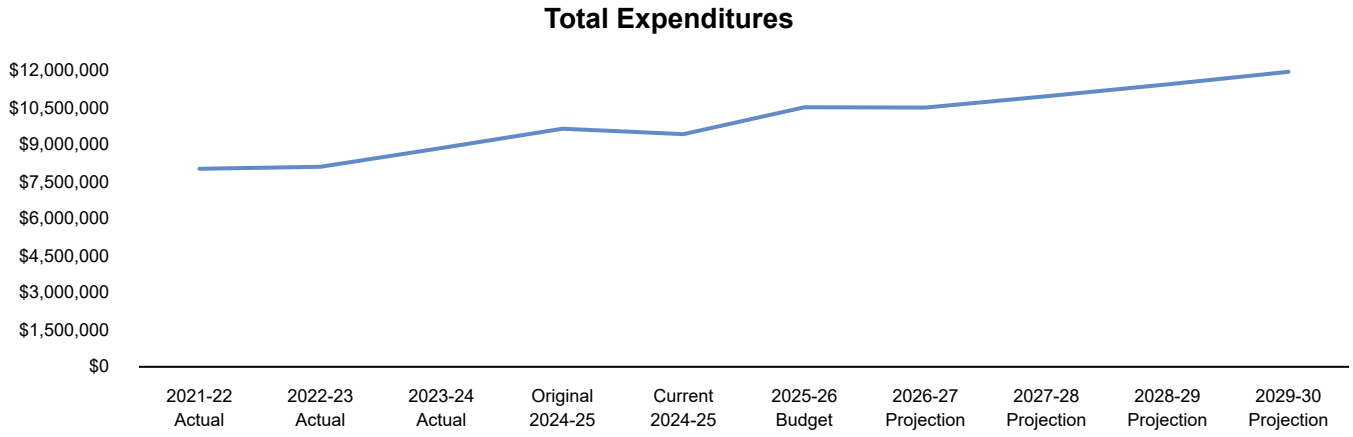
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	0.85	0.85	0.86	0.90	0.04	-%
Supervisor	4.00	3.00	3.50	3.50	3.50	3.50	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	68.56	62.06	58.81	58.81	59.00	58.50	(0.50)	(1%)
Custodial Staff	-	-	0.75	0.75	0.75	0.75	-	-%
Specialist - Department	-	21.86	23.60	23.60	24.86	24.90	0.04	0%
Total Non-Certificated	**72.56**	**86.92**	**87.51**	**87.51**	**88.97**	**88.55**	**(0.42)**	**(0%)**
STAFFING FTE TOTALS	**72.56**	**86.92**	**87.51**	**87.51**	**88.97**	**88.55**	**(0.42)**	**(0%)**

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: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	1,911,233	2,047,601	2,184,373	2,321,551	2,459,132
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	95,203	101,516	108,333	115,697	123,659
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	6,926,834	7,223,073	7,499,116	7,786,111	8,084,567
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**8,933,270**	**9,372,190**	**9,791,822**	**10,223,359**	**10,667,358**
015	Budgeted Use Of Fund Balance	1,548,949	1,097,677	1,136,654	1,187,647	1,251,530
	Total Revenues	**10,482,219**	**10,469,867**	**10,928,476**	**11,411,006**	**11,918,888**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ -	$ -	$ (10)	$ -	$ -
320	Non-certificated Salaries	3,504,606	3,657,665	3,807,629	3,963,742	4,126,256
360	Employee Benefits	1,567,044	2,011,576	2,119,404	2,233,574	2,354,484
	Total Personnel	**5,071,650**	**5,669,241**	**5,927,023**	**6,197,316**	**6,480,740**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	2,000	2,000	2,000	2,000	2,000
420	Staff Travel	12,500	12,500	12,500	12,500	12,500
425	Student Travel	-	-	-	-	-
430	Utilities	23,753	24,560	25,404	26,289	27,216
435	Energy	250,000	267,500	286,225	306,261	327,699
440	Purchased Services	128,916	128,916	128,916	128,916	128,916
445	Insurance & Bond Premiums	60,000	69,000	79,350	91,253	104,940
450	Supplies, Materials & Media	3,630,400	3,793,150	3,964,038	4,143,469	4,331,873
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 $5,000	1,300,000	500,000	500,000	500,000	500,000
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**5,410,569**	**4,800,626**	**5,001,433**	**5,213,686**	**5,438,140**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**10,482,219**	**10,469,867**	**10,928,456**	**11,411,002**	**11,918,880**
FUND TOTAL		**$ -**	**$ -**	**$ 20**	**$ 4**	**$ 8**



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: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 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	18,535	21,309	41,518	-	69,726	33,723	(36,003)	(52%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**18,535**	**21,309**	**41,518**	**-**	**69,726**	**33,723**	**(36,003)**	**(52%)**
Total Revenues		**18,535**	**21,309**	**41,518**	**-**	**69,726**	**33,723**	**(36,003)**	**(52%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ -	$ 5,834	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	7,424	9,287	19,470	-	15,000	18,050	3,050	20%
360	Employee Benefits	7,125	7,911	12,277	-	10,000	15,673	5,673	57%
	Total Personnel	**14,549**	**17,198**	**37,581**	**-**	**25,000**	**33,723**	**8,723**	**35%**
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 & Media	2,902	3,040	1,747	-	40,637	-	(40,637)	(100%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	1,084	1,071	2,191	-	4,089	-	(4,089)	(100%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**3,986**	**4,111**	**3,938**	**-**	**44,726**	**-**	**(44,726)**	**(100%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
		-	-	-	-	-	-	-	-%
Total Expenditures		**18,535**	**21,309**	**41,519**	**-**	**69,726**	**33,723**	**(36,003)**	**(52%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ 1**	**$ -**	**$ -**	**-**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

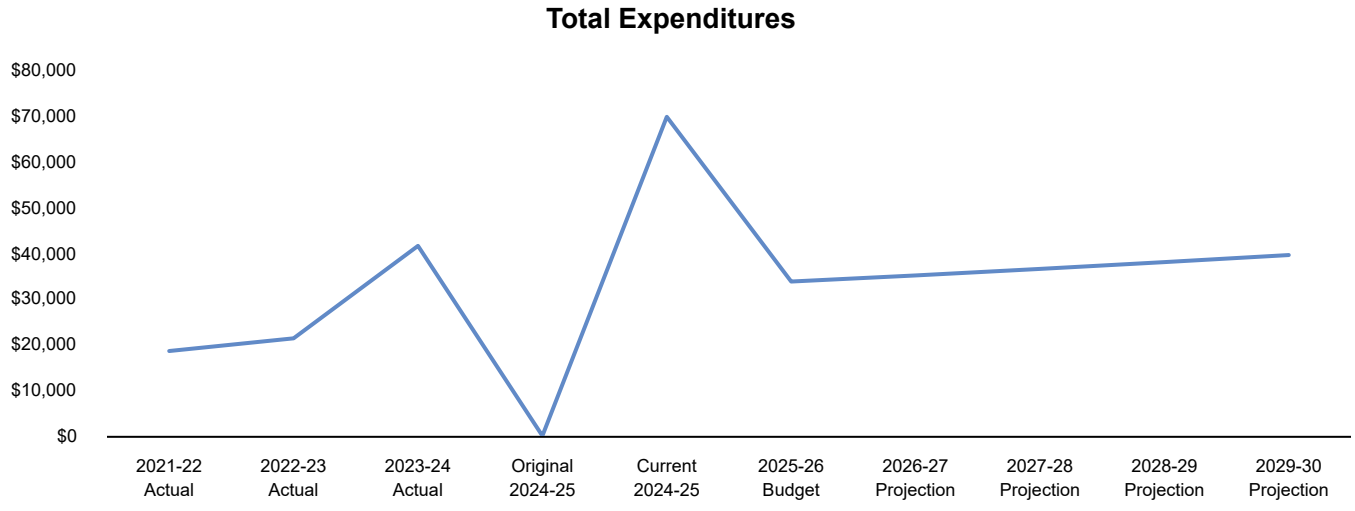
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	0.22	-	0.19	0.19	0.19	0.28	0.09	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**0.22**	**-**	**0.19**	**0.19**	**0.19**	**0.28**	**0.09**	**-%**
STAFFING FTE TOTALS	**0.22**	**-**	**0.19**	**0.19**	**0.19**	**0.28**	**0.09**	**-%**

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: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	33,723	35,056	36,484	37,968	39,513
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**33,723**	**35,056**	**36,484**	**37,968**	**39,513**
	Total Revenues	**33,723**	**35,056**	**36,484**	**37,968**	**39,513**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-certificated Salaries	18,050	18,790	19,560	20,362	21,197
360	Employee Benefits	15,673	16,266	16,924	17,606	18,316
	Total Personnel	**33,723**	**35,056**	**36,484**	**37,968**	**39,513**
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 & Media	-	-	-	-	-
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
		-	-	-	-	-
	Total Expenditures	**33,723**	**35,056**	**36,484**	**37,968**	**39,513**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: 2025-26 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: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 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	27,161	36,191	41,620	80,802	91,354	80,222	(11,132)	(12%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**27,161**	**36,191**	**41,620**	**80,802**	**91,354**	**80,222**	**(11,132)**	**(12%)**
Total Revenues		**27,161**	**36,191**	**41,620**	**80,802**	**91,354**	**80,222**	**(11,132)**	**(12%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ -	$ 7,737	$ 16,520	$ 6,886	$ 3,518	$ (3,368)	(49%)
320	Non-certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	-	-	1,089	2,577	1,462	539	(923)	(63%)
	Total Personnel	**-**	**-**	**8,826**	**19,097**	**8,348**	**4,057**	**(4,291)**	**(51%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	-	1,625	1,575	2,035	300	(1,735)	(85%)
420	Staff Travel	2,179	-	-	-	1,765	800	(965)	(55%)
425	Student Travel	60	1,836	3,479	7,000	4,020	7,000	2,980	74%
430	Utilities	728	-	851	2,200	10,500	7,500	(3,000)	(29%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	13,171	11,300	(1,871)	(14%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	22,014	32,213	17,882	43,691	40,767	41,725	958	2%
480	Stipends & Tuition (student)	-	-	-	-	250	-	(250)	(100%)
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	592	323	6,762	2,500	3,967	3,250	(717)	(18%)
495	Indirect Cost	1,588	1,818	2,196	4,739	6,531	4,290	(2,241)	(34%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**27,161**	**36,190**	**32,795**	**61,705**	**83,006**	**76,165**	**(6,841)**	**(8%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
		-	-	-	-	-	-	-	-%
Total Expenditures		**27,161**	**36,190**	**41,621**	**80,802**	**91,354**	**80,222**	**(11,132)**	**(12%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ 1**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

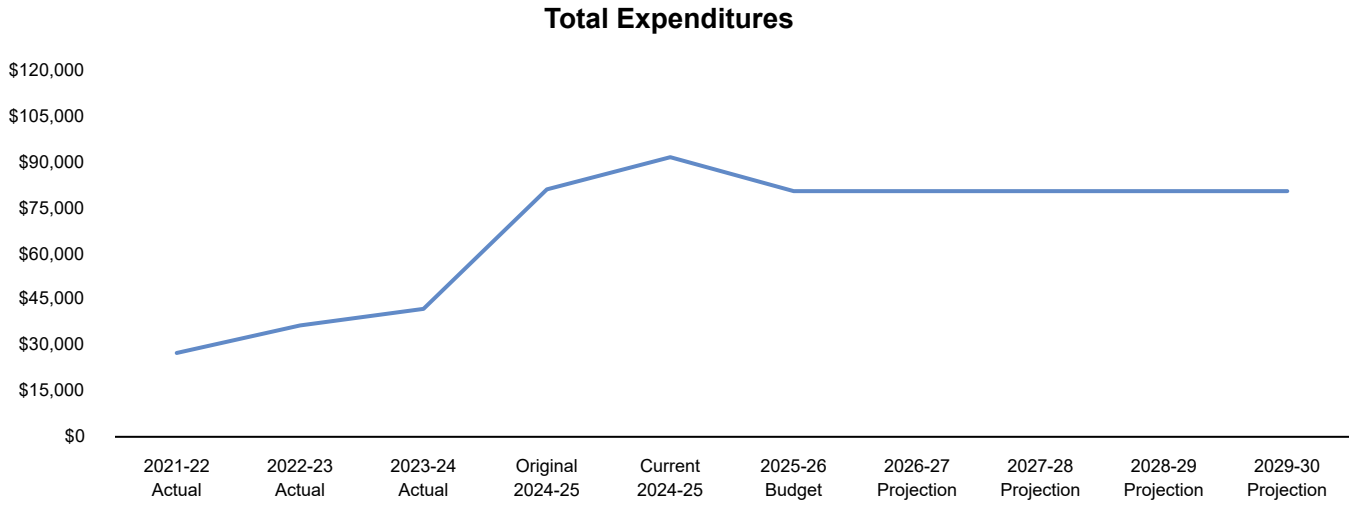
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

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

Fund: 260 McKinney-Vento **Location: 502 Federal Programs** **Date: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 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	80,222	80,222	80,222	80,222	80,222
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**80,222**	**80,222**	**80,222**	**80,222**	**80,222**
	Total Revenues	**80,222**	**80,222**	**80,222**	**80,222**	**80,222**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 3,518	$ 3,518	$ 3,518	$ 3,518	$ 3,518
320	Non-certificated Salaries	-	-	-	-	-
360	Employee Benefits	539	539	539	539	539
	Total Personnel	**4,057**	**4,057**	**4,057**	**4,057**	**4,057**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	300	300	300	300	300
420	Staff Travel	800	800	800	800	800
425	Student Travel	7,000	7,000	7,000	7,000	7,000
430	Utilities	7,500	7,500	7,500	7,500	7,500
435	Energy	-	-	-	-	-
440	Purchased Services	11,300	11,300	11,300	11,300	11,300
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies, Materials & Media	41,725	41,725	41,725	41,725	41,725
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	3,250	3,250	3,250	3,250	3,250
495	Indirect Cost	4,290	4,290	4,290	4,290	4,290
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**76,165**	**76,165**	**76,165**	**76,165**	**76,165**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
		-	-	-	-	-
	Total Expenditures	**80,222**	**80,222**	**80,222**	**80,222**	**80,222**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: 2025-26 has an anticipated 12% reduction with status quo for remaining allocations thereafter.

Fund: 262 Alternative Schools Grant 2 **Location: 502 Federal Programs** **Date: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 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	61,700	59,856	62,230	-	41,600	41,600	-	-%
100	Federal Revenue Direct	-	-	-	-	-	-	-	-%
150	Federal Revenue Thru State	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**61,700**	**59,856**	**62,230**	**-**	**41,600**	**41,600**	**-**	**-%**
Total Revenues		**61,700**	**59,856**	**62,230**	**-**	**41,600**	**41,600**	**-**	**-%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 390	$ -	$ 3,522	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	9,282	11,877	10,267	-	-	-	-	-%
360	Employee Benefits	12,215	13,289	12,516	-	-	-	-	-%
	Total Personnel	**21,887**	**25,166**	**26,305**	**-**	**-**	**-**	**-**	**-%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	9,435	4,485	2,948	-	2,000	2,000	-	-%
420	Staff Travel	-	447	-	-	500	500	-	-%
425	Student Travel	328	2,553	1,135	-	1,000	1,500	500	50%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	1,050	-	-	1,000	1,000	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	26,302	22,896	27,823	-	32,910	32,625	(285)	(1%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	140	250	735	-	1,750	1,750	-	-%
495	Indirect Cost	3,608	3,007	3,283	-	2,440	2,225	(215)	(9%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**39,813**	**34,688**	**35,924**	**-**	**41,600**	**41,600**	**-**	**-%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
		-	-	-	-	-	-	-	-%
Total Expenditures		**61,700**	**59,854**	**62,229**	**-**	**41,600**	**41,600**	**-**	**-%**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

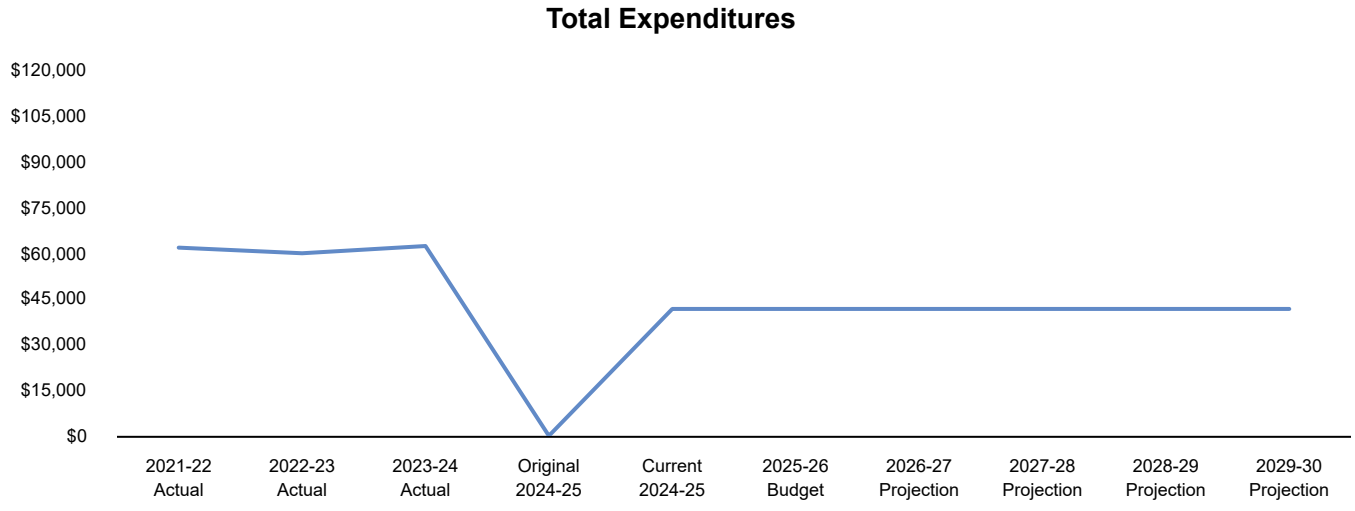
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	0.38	-	0.60	0.30	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**0.38**	**-**	**0.60**	**0.30**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**0.38**	**-**	**0.60**	**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: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 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	41,600	41,600	41,600	41,600	41,600
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	-	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**41,600**	**41,600**	**41,600**	**41,600**	**41,600**
	Total Revenues	**41,600**	**41,600**	**41,600**	**41,600**	**41,600**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-certificated Salaries	-	-	-	-	-
360	Employee Benefits	-	-	-	-	-
	Total Personnel	**-**	**-**	**-**	**-**	**-**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	2,000	2,000	2,000	2,000	2,000
420	Staff Travel	500	500	500	500	500
425	Student Travel	1,500	1,500	1,500	1,500	1,500
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	1,000	1,000	1,000	1,000	1,000
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies, Materials & Media	32,625	32,625	32,625	32,625	32,625
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	1,750	1,750	1,750	1,750	1,750
495	Indirect Cost	2,225	2,225	2,225	2,225	2,225
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**41,600**	**41,600**	**41,600**	**41,600**	**41,600**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
		-	-	-	-	-
	Total Expenditures	**41,600**	**41,600**	**41,600**	**41,600**	**41,600**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: 2025-26 status quo for award, with funding maintained thereafter.

Fund: 264 Title IIA **Location: 502 Federal Programs** **Date: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 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	467,731	526,516	485,581	617,779	1,234,427	1,393,654	159,227	13%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**467,731**	**526,516**	**485,581**	**617,779**	**1,234,427**	**1,393,654**	**159,227**	**13%**
Total Revenues		**467,731**	**526,516**	**485,581**	**617,779**	**1,234,427**	**1,393,654**	**159,227**	**13%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 107,337	$ 100,623	$ 109,746	$ 120,749	$ 467,084	$ 836,202	$ 369,118	79%
320	Non-certificated Salaries	58,310	69,669	-	16,500	87,615	41,712	(45,903)	(52%)
360	Employee Benefits	34,910	44,333	3,467	24,508	125,474	314,154	188,680	150%
	Total Personnel	**200,557**	**214,625**	**113,213**	**161,757**	**680,173**	**1,192,068**	**511,895**	**75%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	138,806	220,600	296,268	358,345	396,245	34,672	(361,573)	(91%)
420	Staff Travel	44,493	13,675	4,494	5,500	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	3,768	300	-	575	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	44,256	28,356	17,400	25,000	65,575	84,385	18,810	29%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	8,503	22,506	28,585	30,000	8,000	8,000	-	-%
495	Indirect Cost	27,348	26,453	25,620	36,602	84,434	74,530	(9,904)	(12%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**267,174**	**311,890**	**372,367**	**456,022**	**554,254**	**201,587**	**(352,667)**	**(64%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**467,731**	**526,515**	**485,580**	**617,779**	**1,234,427**	**1,393,655**	**159,228**	**13%**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**(1)**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

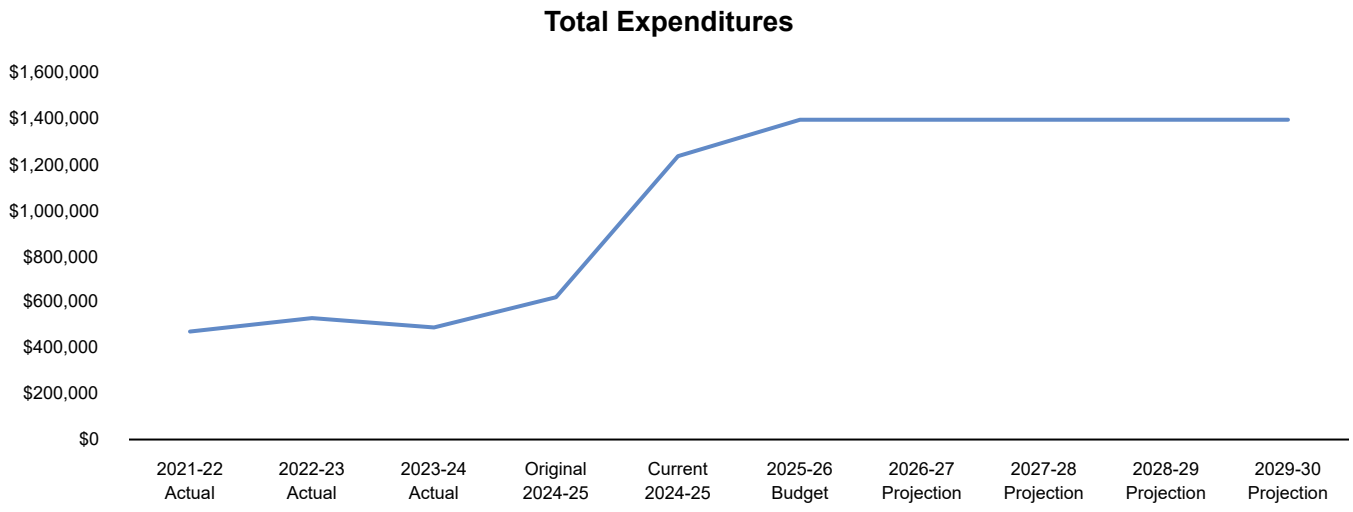
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	0.38	-	0.38	0.38	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	6.03	6.03	(100%)
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	2.75	0.72	(2.03)	(74%)
Total Certificated	**-**	**-**	**0.38**	**-**	**3.13**	**7.13**	**4.00**	**128%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	0.90	1.20	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	2.75	0.72	(2.03)	(74%)
Total Non-Certificated	**0.90**	**1.20**	**-**	**-**	**2.75**	**0.72**	**(2.03)**	**(74%)**
STAFFING FTE TOTALS	**0.90**	**1.20**	**0.38**	**-**	**5.88**	**7.85**	**1.97**	**34%**

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

Fund: 264 Title IIA **Location: 502 Federal Programs** **Date: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	1,393,654	1,393,654	1,393,654	1,393,654	1,393,654
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**1,393,654**	**1,393,654**	**1,393,654**	**1,393,654**	**1,393,654**
	Total Revenues	**1,393,654**	**1,393,654**	**1,393,654**	**1,393,654**	**1,393,654**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 836,202	$ 836,202	$ 836,202	$ 836,202	$ 836,202
320	Non-certificated Salaries	41,712	41,712	41,712	41,712	41,712
360	Employee Benefits	314,154	314,153	314,153	314,153	314,153
	Total Personnel	**1,192,068**	**1,192,067**	**1,192,067**	**1,192,067**	**1,192,067**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	34,672	34,672	34,672	34,672	34,672
420	Staff Travel	-	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies, Materials & Media	84,385	84,385	84,385	84,385	84,385
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	8,000	8,000	8,000	8,000	8,000
495	Indirect Cost	74,530	74,530	74,530	74,530	74,530
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**201,587**	**201,587**	**201,587**	**201,587**	**201,587**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**1,393,655**	**1,393,654**	**1,393,654**	**1,393,654**	**1,393,654**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: Reduce allocation by 13% for FY 2025-26. Maintained at status quo therafter.

Fund: 266 Carl Perkins **Location: 505 Career & Technical Education** **Date: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 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	769,918	605,029	701,072	579,247	775,146	234,051	(541,095)	(70%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**769,918**	**605,029**	**701,072**	**579,247**	**775,146**	**234,051**	**(541,095)**	**(70%)**
Total Revenues		**769,918**	**605,029**	**701,072**	**579,247**	**775,146**	**234,051**	**(541,095)**	**(70%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 189,689	$ 213,314	$ 246,174	$ 220,702	$ 217,561	$ 181,030	$ (36,531)	(17%)
320	Non-certificated Salaries	1,106	5,834	1,425	1,860	1,860	-	(1,860)	(100%)
360	Employee Benefits	58,157	58,374	60,978	58,529	61,670	53,021	(8,649)	(14%)
	Total Personnel	**248,952**	**277,522**	**308,577**	**281,091**	**281,091**	**234,051**	**(47,040)**	**(17%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	53,803	30,193	24,973	31,642	-	(31,642)	(100%)
420	Staff Travel	21,693	19,302	17,675	45,569	60,689	-	(60,689)	(100%)
425	Student Travel	2,273	1,650	11,615	11,000	19,000	-	(19,000)	(100%)
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	110,145	-	38,010	28,600	28,900	-	(28,900)	(100%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	234,730	201,123	238,856	153,218	271,182	-	(271,182)	(100%)
480	Stipends & Tuition (student)	-	-	-	-	1,800	-	(1,800)	(100%)
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	500	-	10,910	2,260	2,340	-	(2,340)	(100%)
495	Indirect Cost	30,915	27,670	32,792	27,336	34,742	-	(34,742)	(100%)
510	Equipment Over $5,000	120,710	23,957	12,445	5,200	43,761	-	(43,761)	(100%)
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**520,966**	**327,505**	**392,496**	**298,156**	**494,056**	**-**	**(494,056)**	**(100%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**769,918**	**605,027**	**701,073**	**579,247**	**775,147**	**234,051**	**(541,096)**	**(70%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

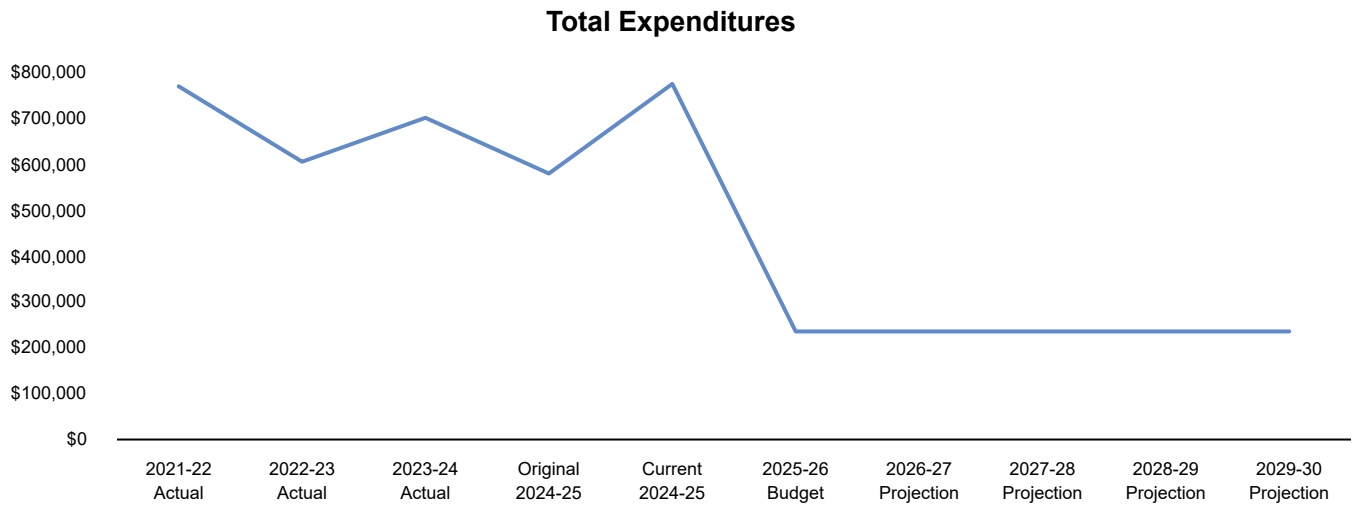
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	0.25	0.25	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	1.75	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	1.74	1.74	1.74	1.75	1.75	-	-%
Total Certificated	**1.75**	**1.74**	**1.74**	**1.74**	**1.75**	**2.00**	**0.25**	**14%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	0.25	0.25	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	1.74	1.74	1.74	1.75	1.75	-	-%
Total Non-Certificated	**-**	**1.74**	**1.74**	**1.74**	**1.75**	**2.00**	**0.25**	**14%**
STAFFING FTE TOTALS	**1.75**	**3.48**	**3.48**	**3.48**	**3.50**	**4.00**	**0.50**	**14%**

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: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 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	234,051	234,051	234,051	234,051	234,051
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**234,051**	**234,051**	**234,051**	**234,051**	**234,051**
	Total Revenues	**234,051**	**234,051**	**234,051**	**234,051**	**234,051**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 181,030	$ 181,031	$ 181,031	$ 181,031	$ 181,031
320	Non-certificated Salaries	-	-	-	-	-
360	Employee Benefits	53,021	53,020	53,020	53,020	53,020
	Total Personnel	**234,051**	**234,051**	**234,051**	**234,051**	**234,051**
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 & Media	-	-	-	-	-
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**234,051**	**234,051**	**234,051**	**234,051**	**234,051**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



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: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 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	34,605	72,849	46,699	-	68,244	59,236	(9,008)	(13%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**34,605**	**72,849**	**46,699**	**-**	**68,244**	**59,236**	**(9,008)**	**(13%)**
Total Revenues		**34,605**	**72,849**	**46,699**	**-**	**68,244**	**59,236**	**(9,008)**	**(13%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 14,533	$ 12,664	$ 21,644	$ -	$ 18,578	$ -	$ (18,578)	(100%)
320	Non-certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	2,181	2,030	3,289	-	2,773	-	(2,773)	(100%)
	Total Personnel	**16,714**	**14,694**	**24,933**	**-**	**21,351**	**-**	**(21,351)**	**(100%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	6,000	10,059	875	-	1,227	30,000	28,773	2345%
420	Staff Travel	-	-	1,881	-	2,000	-	(2,000)	(100%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	9,868	44,436	16,005	-	38,164	26,068	(12,096)	(32%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	540	-	1,500	-	(1,500)	(100%)
495	Indirect Cost	2,023	3,660	2,464	-	4,002	3,168	(834)	(21%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**17,891**	**58,155**	**21,765**	**-**	**46,893**	**59,236**	**12,343**	**26%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**34,605**	**72,849**	**46,698**	**-**	**68,244**	**59,236**	**(9,008)**	**(13%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

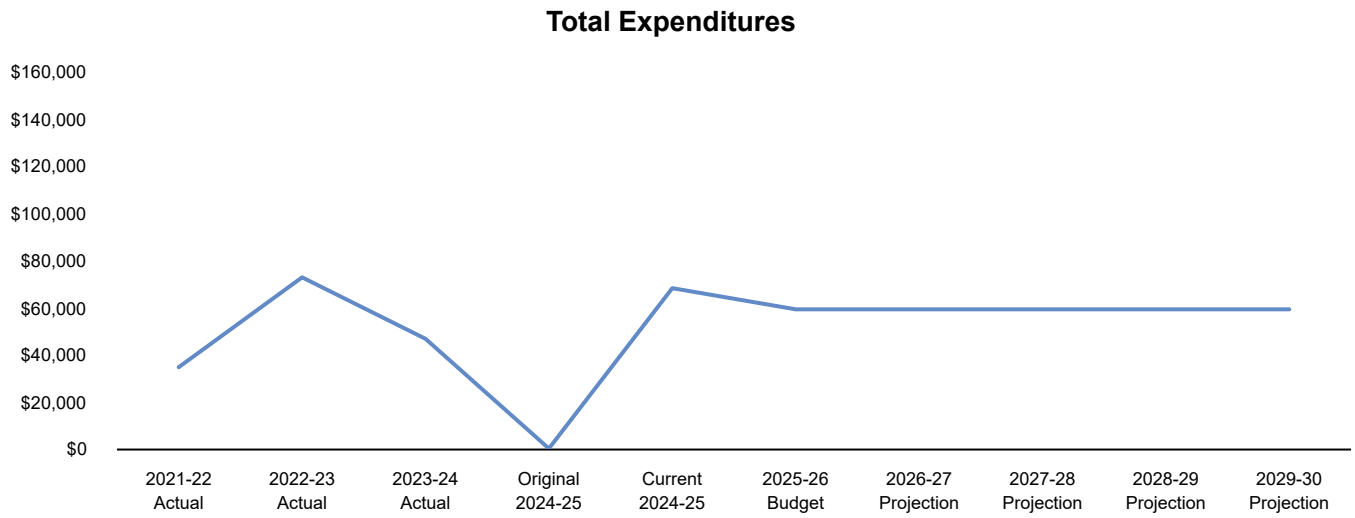
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

Funds 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: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 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	59,236	59,236	59,236	59,236	59,236
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**59,236**	**59,236**	**59,236**	**59,236**	**59,236**
	Total Revenues	**59,236**	**59,236**	**59,236**	**59,236**	**59,236**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-certificated Salaries	-	-	-	-	-
360	Employee Benefits	-	-	-	-	-
	Total Personnel	**-**	**-**	**-**	**-**	**-**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	30,000	30,000	30,000	30,000	30,000
420	Staff Travel	-	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies, Materials & Media	26,068	26,068	26,068	26,068	26,068
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	3,168	3,168	3,168	3,168	3,168
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**59,236**	**59,236**	**59,236**	**59,236**	**59,236**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**59,236**	**59,236**	**59,236**	**59,236**	**59,236**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



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

Fund: 271 Consolidated Administration **Location: 502 Federal Programs** **Date: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 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	1,793,699	1,826,192	1,959,970	1,874,856	1,454,472	1,404,625	(49,847)	(3%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**1,793,699**	**1,826,192**	**1,959,970**	**1,874,856**	**1,454,472**	**1,404,625**	**(49,847)**	**(3%)**
Total Revenues		**1,793,699**	**1,826,192**	**1,959,970**	**1,874,856**	**1,454,472**	**1,404,625**	**(49,847)**	**(3%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 983,505	$ 1,012,153	$ 1,125,618	$ 1,056,923	$ 809,511	$ 819,931	$ 10,420	1%
320	Non-certificated Salaries	201,262	206,510	208,507	221,330	196,697	192,576	(4,121)	(2%)
360	Employee Benefits	466,788	488,442	494,342	455,271	353,802	305,672	(48,130)	(14%)
	Total Personnel	**1,651,555**	**1,707,105**	**1,828,467**	**1,733,524**	**1,360,010**	**1,318,179**	**(41,831)**	**(3%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	3,135	7,351	5,768	8,000	385	1,000	615	160%
420	Staff Travel	5,807	14,514	19,542	18,500	7,248	5,000	(2,248)	(31%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	200	-	200	200	(100%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	200	-	200	200	(100%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	28,325	5,470	2,782	4,479	2,853	4,929	2,076	73%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	104,876	91,752	103,410	109,953	83,975	75,117	(8,858)	(11%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**142,143**	**119,087**	**131,502**	**141,332**	**94,461**	**86,446**	**(8,015)**	**(8%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**1,793,698**	**1,826,192**	**1,959,969**	**1,874,856**	**1,454,471**	**1,404,625**	**(49,846)**	**(3%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**(2)**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

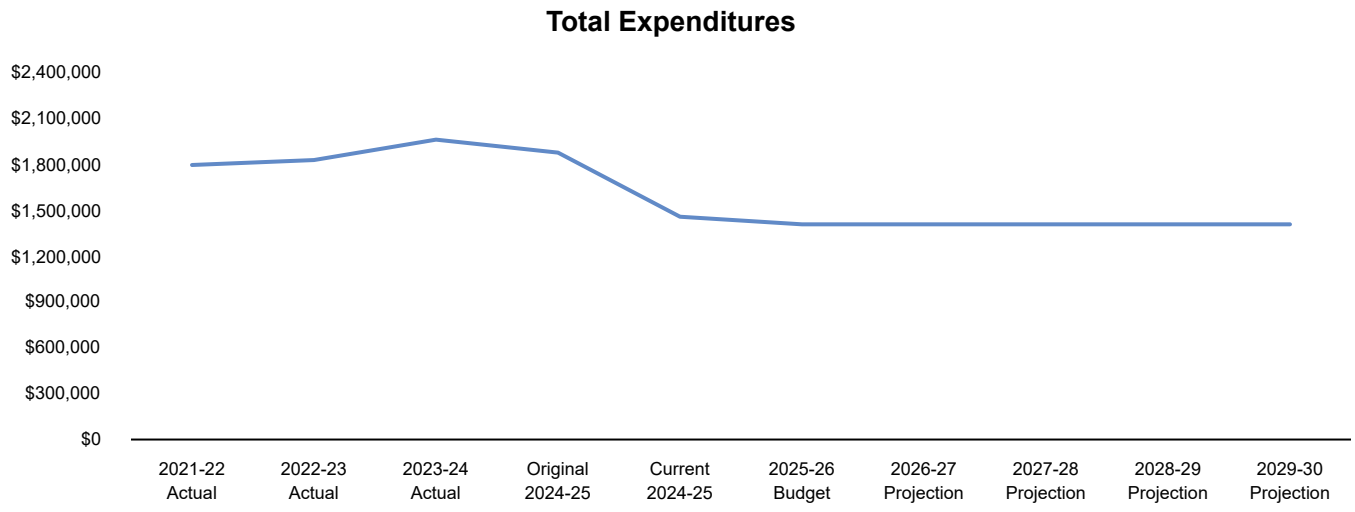
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	3.00	4.15	3.45	3.50	3.50	4.65	1.15	33%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	6.01	5.01	5.55	5.75	2.00	0.75	(1.25)	(63%)
Total Certificated	**9.01**	**9.16**	**9.00**	**9.25**	**5.50**	**5.40**	**(0.10)**	**(2%)**
NON-CERTIFICATED FTE								
Director	-	4.15	3.45	3.50	3.50	4.65	1.15	33%
Supervisor	1.00	2.00	1.00	1.00	1.00	3.00	2.00	200%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	2.75	2.25	1.59	1.59	1.59	0.30	(1.29)	(81%)
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	5.01	5.55	5.75	2.00	0.75	(1.25)	(63%)
Total Non-Certificated	**3.75**	**13.41**	**11.59**	**11.84**	**8.09**	**8.70**	**0.61**	**8%**
STAFFING FTE TOTALS	**12.76**	**22.57**	**20.59**	**21.09**	**13.59**	**14.10**	**0.51**	**4%**

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

Fund: 271 Consolidated Administration **Location: 502 Federal Programs** **Date: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	1,404,625	1,404,625	1,404,625	1,404,625	1,404,625
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**1,404,625**	**1,404,625**	**1,404,625**	**1,404,625**	**1,404,625**
	Total Revenues	**1,404,625**	**1,404,625**	**1,404,625**	**1,404,625**	**1,404,625**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 819,931	$ 819,931	$ 819,931	$ 819,931	$ 819,931
320	Non-certificated Salaries	192,576	192,577	192,577	192,577	192,577
360	Employee Benefits	305,672	305,671	305,671	305,671	305,671
	Total Personnel	**1,318,179**	**1,318,179**	**1,318,179**	**1,318,179**	**1,318,179**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	1,000	1,000	1,000	1,000	1,000
420	Staff Travel	5,000	5,000	5,000	5,000	5,000
425	Student Travel	-	-	-	-	-
430	Utilities	200	200	200	200	200
435	Energy	-	-	-	-	-
440	Purchased Services	200	200	200	200	200
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies, Materials & Media	4,929	4,929	4,929	4,929	4,929
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	75,117	75,117	75,117	75,117	75,117
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**86,446**	**86,446**	**86,446**	**86,446**	**86,446**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**1,404,625**	**1,404,625**	**1,404,625**	**1,404,625**	**1,404,625**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: For FY 2026 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: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 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	4,128,903	4,001,083	5,859,823	5,342,017	5,937,385	5,346,716	(590,669)	(10%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**4,128,903**	**4,001,083**	**5,859,823**	**5,342,017**	**5,937,385**	**5,346,716**	**(590,669)**	**(10%)**
Total Revenues		**4,128,903**	**4,001,083**	**5,859,823**	**5,342,017**	**5,937,385**	**5,346,716**	**(590,669)**	**(10%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 1,414,230	$ 1,329,827	$ 2,334,555	$ 2,130,097	$ 2,271,341	$ 1,911,069	$ (360,272)	(16%)
320	Non-certificated Salaries	768,337	906,802	973,851	1,018,291	1,002,928	789,194	(213,734)	(21%)
360	Employee Benefits	944,016	919,306	1,160,893	1,149,648	1,219,069	1,002,823	(216,246)	(18%)
	Total Personnel	**3,126,583**	**3,155,935**	**4,469,299**	**4,298,036**	**4,493,338**	**3,703,086**	**(790,252)**	**(18%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	84,956	80,245	111,423	115,000	98,334	191,536	93,202	95%
420	Staff Travel	14,639	9,865	26,324	27,000	29,411	41,103	11,692	40%
425	Student Travel	9,338	19,370	54,771	55,000	36,577	42,486	5,909	16%
430	Utilities	393	1,200	1,579	2,000	1,432	1,883	451	31%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	10,956	1,007	10,386	7,500	11,501	8,548	(2,953)	(26%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	576,583	517,812	810,864	524,192	907,469	998,028	90,559	10%
480	Stipends & Tuition (student)	-	2,970	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	17,685	3,876	25,465	-	11,439	20,214	8,775	77%
495	Indirect Cost	238,534	200,454	306,913	313,290	347,884	339,833	(8,051)	(2%)
510	Equipment Over $5,000	49,235	8,349	42,800	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**1,002,319**	**845,148**	**1,390,525**	**1,043,982**	**1,444,047**	**1,643,631**	**199,584**	**14%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**4,128,902**	**4,001,083**	**5,859,824**	**5,342,018**	**5,937,385**	**5,346,717**	**(590,668)**	**(10%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

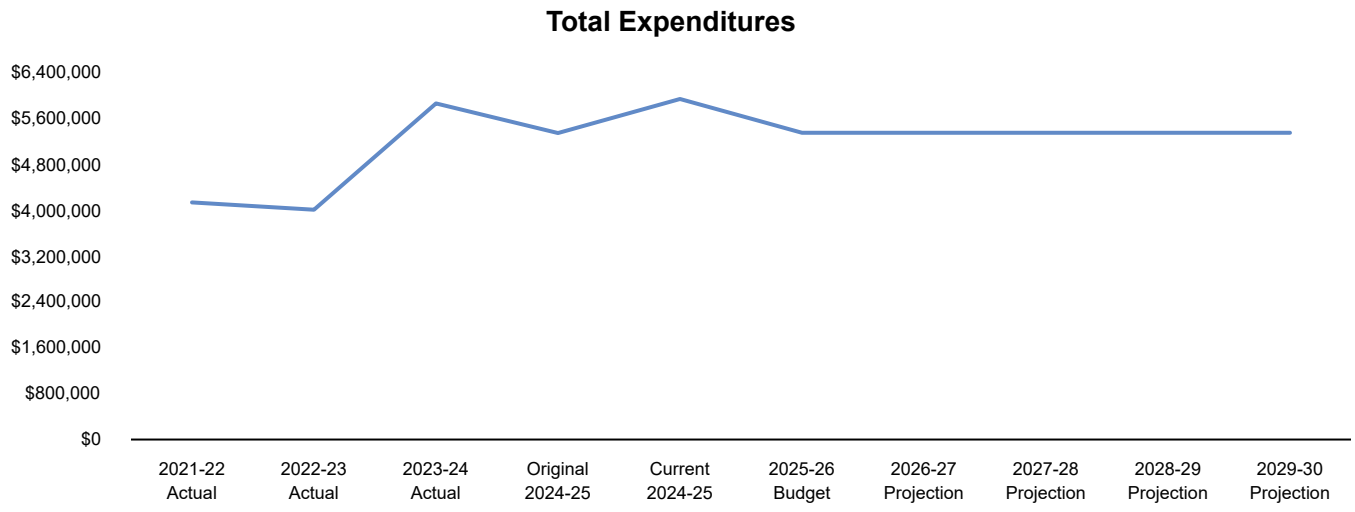
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	1.00	-	-	-	-	-	-	-%
Classroom Teacher	10.49	7.17	9.55	6.83	6.33	7.67	1.34	21%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	3.40	-	0.50	8.77	9.77	5.64	(4.13)	(42%)
Counselor	3.09	4.66	5.57	4.66	5.53	4.60	(0.93)	(17%)
Nurse	0.27	0.17	-	-	-	-	-	-%
Specialist - Department	0.25	0.25	0.25	0.25	0.25	1.18	0.93	(100%)
Total Certificated	**18.50**	**12.25**	**15.87**	**20.51**	**21.88**	**19.09**	**(2.79)**	**(13%)**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	0.77	-	-	-	0.50	0.50	-%
Instructional Aide	22.49	-	37.22	26.12	24.40	16.13	(8.27)	(34%)
Support Staff	0.88	-	-	-	2.00	2.00	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	2.55	0.25	0.25	0.25	0.25	1.18	0.93	(100%)
Total Non-Certificated	**25.92**	**1.02**	**37.47**	**26.37**	**26.65**	**19.81**	**(6.84)**	**(26%)**
STAFFING FTE TOTALS	**44.42**	**13.27**	**53.34**	**46.88**	**48.53**	**38.90**	**(9.63)**	**(20%)**

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: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 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	5,346,716	5,346,716	5,346,716	5,346,716	5,346,716
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**5,346,716**	**5,346,716**	**5,346,716**	**5,346,716**	**5,346,716**
	Total Revenues	**5,346,716**	**5,346,716**	**5,346,716**	**5,346,716**	**5,346,716**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 1,911,069	$ 1,911,069	$ 1,911,069	$ 1,911,069	$ 1,911,069
320	Non-certificated Salaries	789,194	789,195	789,195	789,195	789,195
360	Employee Benefits	1,002,823	1,002,822	1,002,822	1,002,822	1,002,822
	Total Personnel	**3,703,086**	**3,703,086**	**3,703,086**	**3,703,086**	**3,703,086**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	191,536	191,536	191,536	191,536	191,536
420	Staff Travel	41,103	41,103	41,103	41,103	41,103
425	Student Travel	42,486	42,486	42,486	42,486	42,486
430	Utilities	1,883	1,883	1,883	1,883	1,883
435	Energy	-	-	-	-	-
440	Purchased Services	8,548	8,548	8,548	8,548	8,548
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies, Materials & Media	998,028	998,028	998,028	998,028	998,028
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	20,214	20,214	20,214	20,214	20,214
495	Indirect Cost	339,833	339,833	339,833	339,833	339,833
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**1,643,631**	**1,643,631**	**1,643,631**	**1,643,631**	**1,643,631**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**5,346,717**	**5,346,717**	**5,346,717**	**5,346,717**	**5,346,717**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: For FY 2026 allocation reduced by 10% and maintained at status quo thereafter. Expenditures maintained at status quo with any additional staffing costs absorbed by other funds where possible

Fund: 274 VI-B Grant Fund **Location: 503 Student Support Services** **Date: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 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	4,676,862	4,165,256	5,291,824	-	5,925,964	5,916,635	(9,329)	(0%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**4,676,862**	**4,165,256**	**5,291,824**	**-**	**5,925,964**	**5,916,635**	**(9,329)**	**(0%)**
Total Revenues		**4,676,862**	**4,165,256**	**5,291,824**	**-**	**5,925,964**	**5,916,635**	**(9,329)**	**(0%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 908,657	$ 965,201	$ 810,378	$ -	$ 3,988,074	$ 4,110,382	$ 122,308	3%
320	Non-certificated Salaries	1,760,189	1,529,390	1,951,383	-	-	-	-	-%
360	Employee Benefits	1,637,072	1,460,073	1,629,111	-	1,590,354	1,659,294	68,940	4%
	Total Personnel	**4,305,918**	**3,954,664**	**4,390,872**	**-**	**5,578,428**	**5,769,676**	**191,248**	**3%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	-	591,303	-	-	-	-	-%
420	Staff Travel	1,320	1,320	30,445	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	96,173	-	-	-	-	-	-	-%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	273,452	209,272	279,203	-	347,536	146,959	(200,577)	(58%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**370,945**	**210,592**	**900,951**	**-**	**347,536**	**146,959**	**(200,577)**	**(58%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**4,676,863**	**4,165,256**	**5,291,823**	**-**	**5,925,964**	**5,916,635**	**(9,329)**	**(0%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

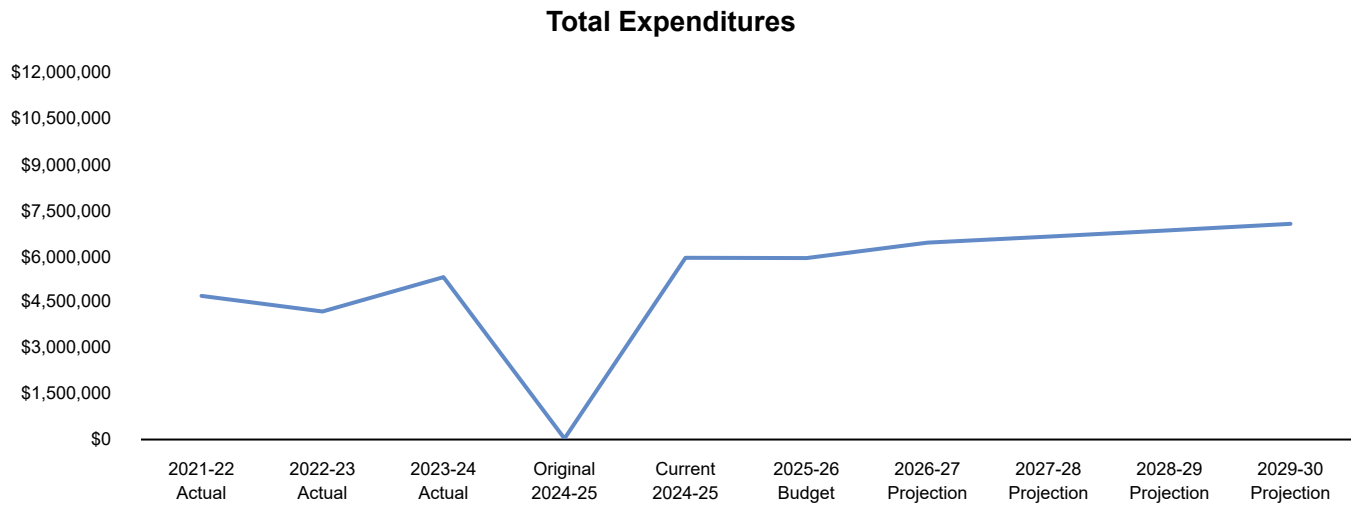
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	2.00	2.00	1.00	1.00	1.00	1.00	-	-%
Administrator	1.40	1.30	1.30	0.30	1.30	1.00	(0.30)	(23%)
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	4.00	4.00	3.00	3.00	-	-	-	-%
Specialist - School	-	-	0.25	0.25	0.25	0.25	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	0.50	0.50	0.50	0.50	0.50	0.50	-	-%
Specialist - Department	1.00	5.35	3.85	3.85	38.70	38.20	(0.50)	(1%)
Total Certificated	**8.90**	**13.15**	**9.90**	**8.90**	**41.75**	**40.95**	**(0.80)**	**(2%)**
NON-CERTIFICATED FTE								
Director	-	2.00	1.00	1.00	1.00	1.00	-	-%
Supervisor	2.00	1.00	1.41	0.41	-	-	-	-%
Instructional Aide	38.00	49.00	52.34	52.34	-	-	-	-%
Support Staff	9.00	4.50	3.50	3.50	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	3.35	5.35	3.85	3.85	38.70	38.20	(0.50)	(1%)
Total Non-Certificated	**52.35**	**12.85**	**62.10**	**61.10**	**39.70**	**39.20**	**(0.50)**	**(1%)**
STAFFING FTE TOTALS	**61.25**	**26.00**	**72.00**	**70.00**	**81.45**	**80.15**	**(1.30)**	**(2%)**

Funds to support special education students with IEP's.

Fund: 274 VI-B Grant Fund **Location: 503 Student Support Services** **Date: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 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	5,916,635	6,422,826	6,621,145	6,826,579	7,039,453
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**5,916,635**	**6,422,826**	**6,621,145**	**6,826,579**	**7,039,453**
	Total Revenues	**5,916,635**	**6,422,826**	**6,621,145**	**6,826,579**	**7,039,453**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 4,110,382	$ 4,254,722	$ 4,365,344	$ 4,478,842	$ 4,595,292
320	Non-certificated Salaries	-	-	-	-	-
360	Employee Benefits	1,659,294	1,791,429	1,867,495	1,947,383	2,031,323
	Total Personnel	**5,769,676**	**6,046,151**	**6,232,839**	**6,426,225**	**6,626,615**
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 & Media	-	-	-	-	-
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	146,959	376,675	388,306	400,354	412,838
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**146,959**	**376,675**	**388,306**	**400,354**	**412,838**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**5,916,635**	**6,422,826**	**6,621,145**	**6,826,579**	**7,039,453**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: Award is projected without carryover with an 8.5% increase in FY 2027 and a 3% increase thereafter. Increases to salaries and benefits follow the General Fund methodology. Indirect Rate maintained at status quo.

Fund: 276 Learning Center **Location: 502 Federal Programs** **Date: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 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	472,839	494,866	479,895	489,297	538,227	530,957	(7,270)	(1%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**472,839**	**494,866**	**479,895**	**489,297**	**538,227**	**530,957**	**(7,270)**	**(1%)**
Total Revenues		**472,839**	**494,866**	**479,895**	**489,297**	**538,227**	**530,957**	**(7,270)**	**(1%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 172,192	$ 184,320	$ 170,268	$ 165,442	$ 197,191	$ 123,092	$ (74,099)	(38%)
320	Non-certificated Salaries	63,478	69,751	77,780	83,075	87,682	83,942	(3,740)	(4%)
360	Employee Benefits	80,377	102,046	80,471	81,850	72,913	75,570	2,657	4%
	Total Personnel	**316,047**	**356,117**	**328,519**	**330,367**	**357,786**	**282,604**	**(75,182)**	**(21%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	58,260	74,808	61,201	59,700	68,750	110,130	41,380	60%
420	Staff Travel	440	4,238	6,408	14,010	13,350	12,000	(1,350)	(10%)
425	Student Travel	50,413	21,145	36,724	29,184	32,424	61,204	28,780	89%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	3	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	19,805	13,401	21,722	27,340	34,351	36,621	2,270	7%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	225	295	-	-	-	-	-	-%
495	Indirect Cost	27,646	24,863	25,320	28,695	31,565	28,395	(3,170)	(10%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**156,792**	**138,750**	**151,375**	**158,929**	**180,440**	**248,350**	**67,910**	**38%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**472,839**	**494,867**	**479,894**	**489,296**	**538,226**	**530,954**	**(7,272)**	**(1%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

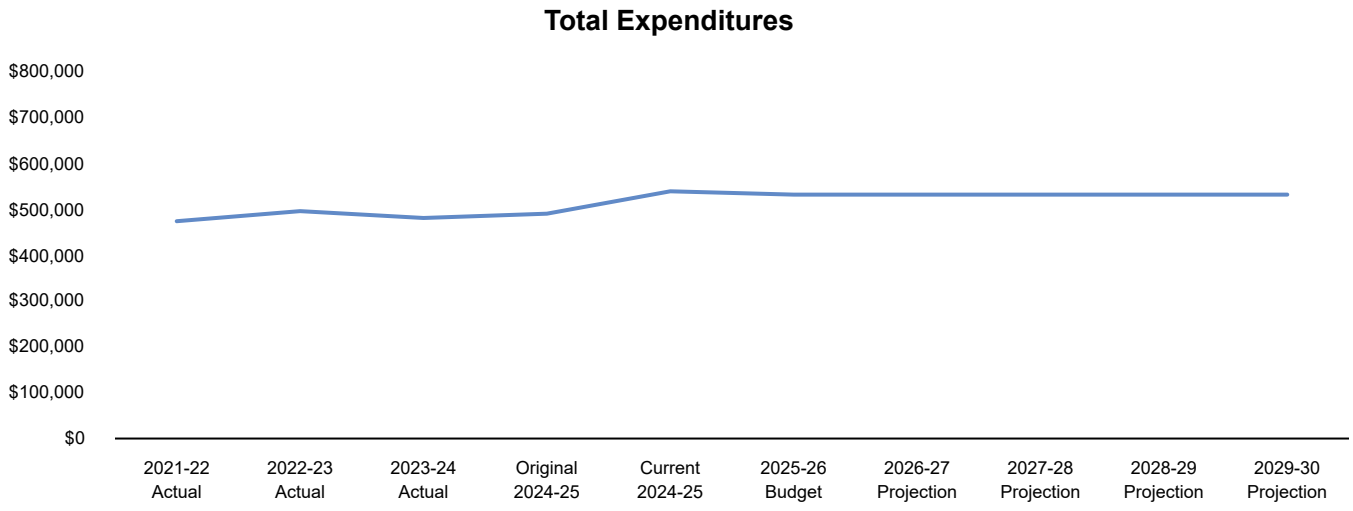
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	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	-	-	-	-	-	0.81	0.81	-%
Support Staff	1.63	1.63	1.63	1.63	1.63	1.00	(0.63)	(39%)
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**1.63**	**1.63**	**1.63**	**1.63**	**1.63**	**1.81**	**0.18**	**11%**
STAFFING FTE TOTALS	**2.13**	**2.13**	**2.13**	**2.13**	**2.13**	**1.81**	**(0.32)**	**(15%)**

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: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 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	530,957	530,957	530,957	530,957	530,957
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**530,957**	**530,957**	**530,957**	**530,957**	**530,957**
	Total Revenues	**530,957**	**530,957**	**530,957**	**530,957**	**530,957**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 123,092	$ 123,094	$ 123,094	$ 123,094	$ 123,094
320	Non-certificated Salaries	83,942	83,942	83,942	83,942	83,942
360	Employee Benefits	75,570	75,571	75,575	75,575	75,575
	Total Personnel	**282,604**	**282,607**	**282,611**	**282,611**	**282,611**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	110,130	110,130	110,130	110,130	110,130
420	Staff Travel	12,000	12,000	12,000	12,000	12,000
425	Student Travel	61,204	61,204	61,204	61,204	61,204
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies, Materials & Media	36,621	36,621	36,617	36,617	36,617
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	28,395	28,395	28,395	28,395	28,395
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**248,350**	**248,350**	**248,346**	**248,346**	**248,346**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**530,954**	**530,957**	**530,957**	**530,957**	**530,957**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: 2026 allocation reduced by 1% and maintained thereafer at status quo for award. Expenditures maintained at status quo with any additional staffing costs absorbed by other funds where possible.

Fund: 285 Title I-C Migrant Education **Location: 502 Federal Programs** **Date: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 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	2,633,170	2,552,158	3,057,089	3,349,787	2,897,237	4,547,020	1,649,783	57%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**2,633,170**	**2,552,158**	**3,057,089**	**3,349,787**	**2,897,237**	**4,547,020**	**1,649,783**	**57%**
Total Revenues		**2,633,170**	**2,552,158**	**3,057,089**	**3,349,787**	**2,897,237**	**4,547,020**	**1,649,783**	**57%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 1,195,670	$ 1,094,954	$ 1,083,753	$ 1,112,004	$ 755,915	$ 949,515	$ 193,600	26%
320	Non-certificated Salaries	265,447	345,241	754,628	984,064	945,023	1,579,971	634,948	67%
360	Employee Benefits	657,952	644,030	807,177	975,599	898,693	1,171,982	273,289	30%
	Total Personnel	**2,119,069**	**2,084,225**	**2,645,558**	**3,071,667**	**2,599,631**	**3,701,468**	**1,101,837**	**42%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	66,380	19,076	25,514	20,748	22,973	20,748	(2,225)	(10%)
420	Staff Travel	1,250	1,703	682	200	500	500	-	-%
425	Student Travel	1,388	1,815	133,299	5,000	-	-	-	-%
430	Utilities	3,446	3,414	1,109	648	2,150	2,150	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	200	200	200	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	287,677	311,433	86,737	53,708	100,157	577,785	477,628	477%
480	Stipends & Tuition (student)	-	191	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	2,084	2,894	1,000	1,000	1,000	-	-%
495	Indirect Cost	153,959	128,216	161,296	196,618	170,625	243,168	72,543	43%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**514,100**	**467,932**	**411,531**	**278,122**	**297,605**	**845,551**	**547,946**	**184%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**2,633,169**	**2,552,157**	**3,057,089**	**3,349,789**	**2,897,236**	**4,547,019**	**1,649,783**	**57%**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

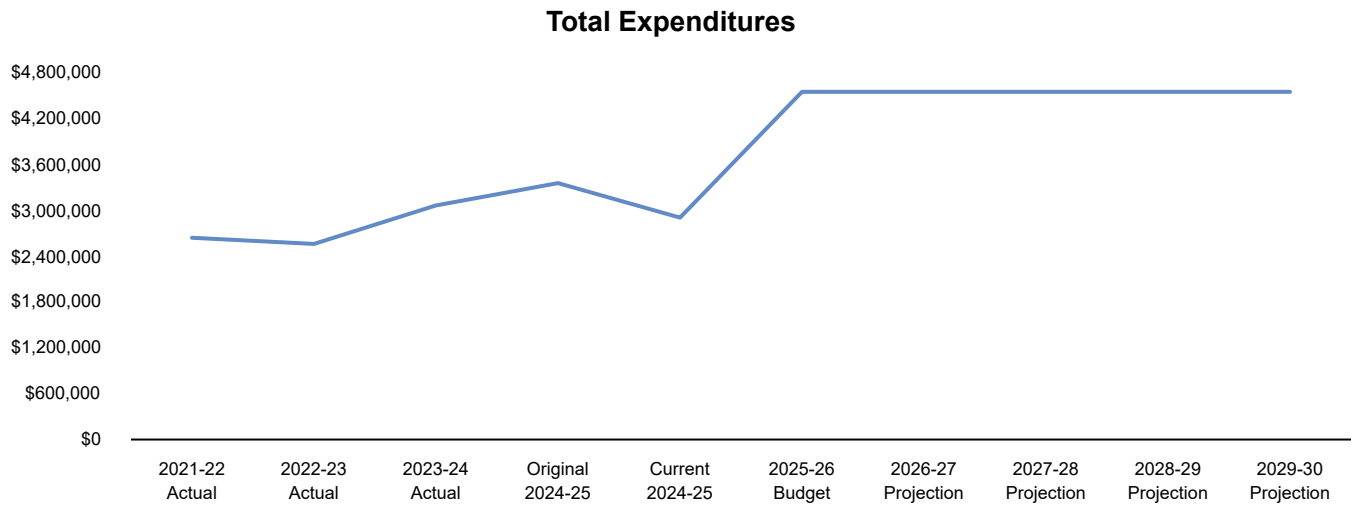
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	7.65	7.00	9.85	5.50	6.40	6.75	0.35	5%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	2.00	-	8.40	6.90	20.30	9.70	(10.60)	(52%)
Counselor	3.40	2.90	1.72	1.55	1.92	3.39	1.47	77%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	2.40	1.75	0.88	1.03	0.44	0.44	-	-%
Total Certificated	**15.45**	**11.65**	**20.85**	**14.98**	**29.06**	**20.28**	**(8.78)**	**(30%)**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	0.12	0.80	0.80	0.80	0.80	-	-%
Instructional Aide	4.29	-	5.30	5.91	9.41	23.40	13.99	149%
Support Staff	3.50	1.00	1.60	1.60	1.45	1.45	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	0.10	1.75	0.88	1.03	0.44	0.44	-	-%
Total Non-Certificated	**7.89**	**2.87**	**8.58**	**9.34**	**12.10**	**26.09**	**13.99**	**116%**
STAFFING FTE TOTALS	**23.34**	**14.52**	**29.43**	**24.32**	**41.16**	**46.37**	**5.21**	**13%**

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: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	4,547,020	4,547,020	4,547,020	4,547,020	4,547,020
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**4,547,020**	**4,547,020**	**4,547,020**	**4,547,020**	**4,547,020**
	Total Revenues	**4,547,020**	**4,547,020**	**4,547,020**	**4,547,020**	**4,547,020**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 949,515	$ 949,515	$ 949,515	$ 949,515	$ 949,515
320	Non-certificated Salaries	1,579,971	1,579,968	1,579,968	1,579,968	1,579,968
360	Employee Benefits	1,171,982	1,171,985	1,171,985	1,171,985	1,171,985
	Total Personnel	**3,701,468**	**3,701,468**	**3,701,468**	**3,701,468**	**3,701,468**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	20,748	20,748	20,748	20,748	20,748
420	Staff Travel	500	500	500	500	500
425	Student Travel	-	-	-	-	-
430	Utilities	2,150	2,150	2,150	2,150	2,150
435	Energy	-	-	-	-	-
440	Purchased Services	200	200	200	200	200
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies, Materials & Media	577,785	577,785	577,786	577,786	577,786
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	1,000	1,000	1,000	1,000	1,000
495	Indirect Cost	243,168	243,168	243,168	243,168	243,168
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**845,551**	**845,551**	**845,552**	**845,552**	**845,552**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**4,547,019**	**4,547,019**	**4,547,020**	**4,547,020**	**4,547,020**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: 2025-26 increases by 57% and is maintained as status quo minus reallocation amount. Expenditures maintained at status quo with any additional staffing costs absorbed by other funds where possible.

Fund: 291 Preschool VI-B Grant Fund **Location: 503 Student Support Services** **Date: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 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	37,334	67,890	375,998	-	212,671	167,683	(44,988)	(21%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**37,334**	**67,890**	**375,998**	**-**	**212,671**	**167,683**	**(44,988)**	**(21%)**
Total Revenues		**37,334**	**67,890**	**375,998**	**-**	**212,671**	**167,683**	**(44,988)**	**(21%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ -	$ 98,232	$ -	$ 105,903	$ 111,467	$ 5,564	5%
320	Non-certificated Salaries	17,477	19,960	94,289	-	-	-	-	-%
360	Employee Benefits	12,953	32,234	113,680	-	50,796	48,206	(2,590)	(5%)
	Total Personnel	**30,430**	**52,194**	**306,201**	**-**	**156,699**	**159,673**	**2,974**	**2%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	821	793	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	290	-	1,600	-	(1,600)	(100%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	4,720	11,463	48,876	-	41,900	-	(41,900)	(100%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	2,183	3,411	19,838	-	12,472	8,010	(4,462)	(36%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**6,903**	**15,695**	**69,797**	**-**	**55,972**	**8,010**	**(47,962)**	**(86%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**37,333**	**67,889**	**375,998**	**-**	**212,671**	**167,683**	**(44,988)**	**(21%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

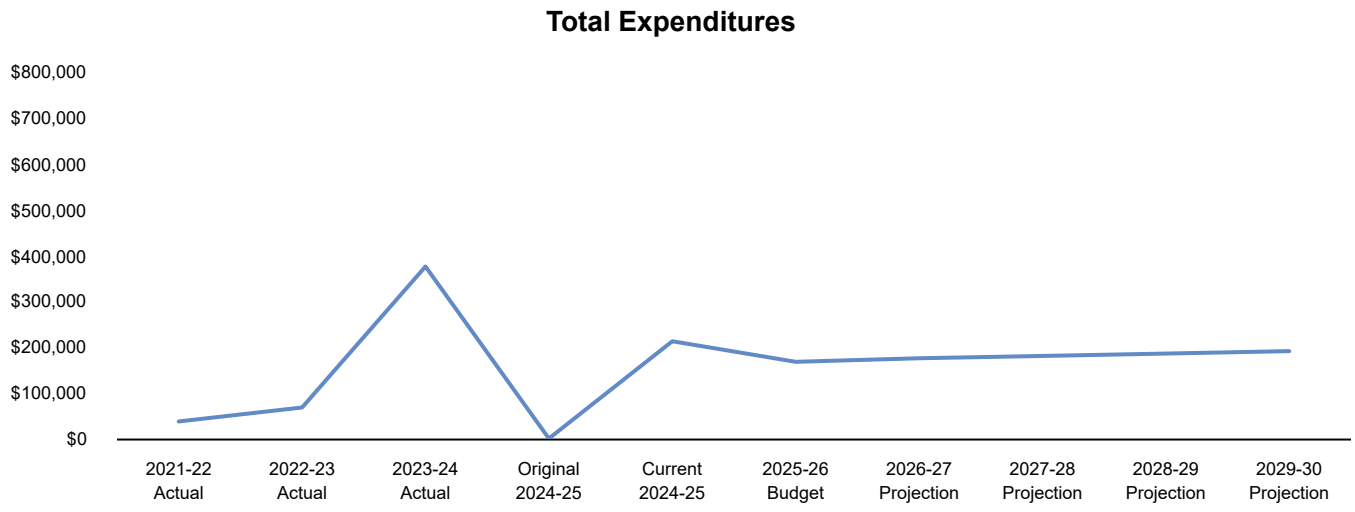
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	1.00	1.00	1.00	1.00	-	-%
Total Certificated	**-**	**-**	**1.00**	**1.00**	**1.00**	**1.00**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	0.88	-	1.31	1.31	-	-	-	-%
Support Staff	-	-	1.00	1.00	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	1.00	1.00	1.00	1.00	-	-%
Total Non-Certificated	**0.88**	**-**	**3.31**	**3.31**	**1.00**	**1.00**	**-**	**-%**
STAFFING FTE TOTALS	**0.88**	**-**	**4.31**	**4.31**	**2.00**	**2.00**	**-**	**-%**

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: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 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	167,683	175,476	180,523	185,721	191,076
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**167,683**	**175,476**	**180,523**	**185,721**	**191,076**
	Total Revenues	**167,683**	**175,476**	**180,523**	**185,721**	**191,076**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 111,467	$ 114,967	$ 117,956	$ 121,023	$ 124,170
320	Non-certificated Salaries	-	-	-	-	-
360	Employee Benefits	48,206	50,218	51,980	53,806	55,700
	Total Personnel	**159,673**	**165,185**	**169,936**	**174,829**	**179,870**
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 & Media	-	-	-	-	-
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	8,010	10,291	10,587	10,892	11,206
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**8,010**	**10,291**	**10,587**	**10,892**	**11,206**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**167,683**	**175,476**	**180,523**	**185,721**	**191,076**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: In FY2026 reduce allocation by 21%, with a 5% increase in FY 2027, and 3% each year thereafter. Staffing projections follow the methodology of the General Fund with the indirect rate maintained at status quo.

Fund: 298 Title VI-A Student Support & Academic Enrichment **Location: 502 Federal Programs** **Date: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 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	591,228	599,718	431,043	742,936	1,011,725	1,098,780	87,055	9%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**591,228**	**599,718**	**431,043**	**742,936**	**1,011,725**	**1,098,780**	**87,055**	**9%**
Total Revenues		**591,228**	**599,718**	**431,043**	**742,936**	**1,011,725**	**1,098,780**	**87,055**	**9%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 136,181	$ 169,414	$ 25,848	$ 99,246	$ 260,124	$ 330,752	$ 70,628	27%
320	Non-certificated Salaries	25,644	5,776	20,011	67,017	83,081	155,222	72,141	87%
360	Employee Benefits	78,640	64,679	22,438	59,550	67,503	142,575	75,072	111%
	Total Personnel	**240,465**	**239,869**	**68,297**	**225,813**	**410,708**	**628,549**	**217,841**	**53%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	300,545	303,475	325,668	338,500	505,898	383,700	(122,198)	(24%)
420	Staff Travel	240	12,415	6,536	9,000	21,974	27,770	5,796	26%
425	Student Travel	-	-	-	-	1,196	-	(1,196)	(100%)
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	1,700	-	(1,700)	(100%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	15,410	13,828	7,800	126,045	9,782	-	(9,782)	(100%)
480	Stipends & Tuition (student)	-	-	-	-	300	-	(300)	(100%)
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	34,569	30,131	22,742	43,577	60,168	58,761	(1,407)	(2%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**350,764**	**359,849**	**362,746**	**517,122**	**601,018**	**470,231**	**(130,787)**	**(22%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**591,229**	**599,718**	**431,043**	**742,935**	**1,011,726**	**1,098,780**	**87,054**	**9%**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

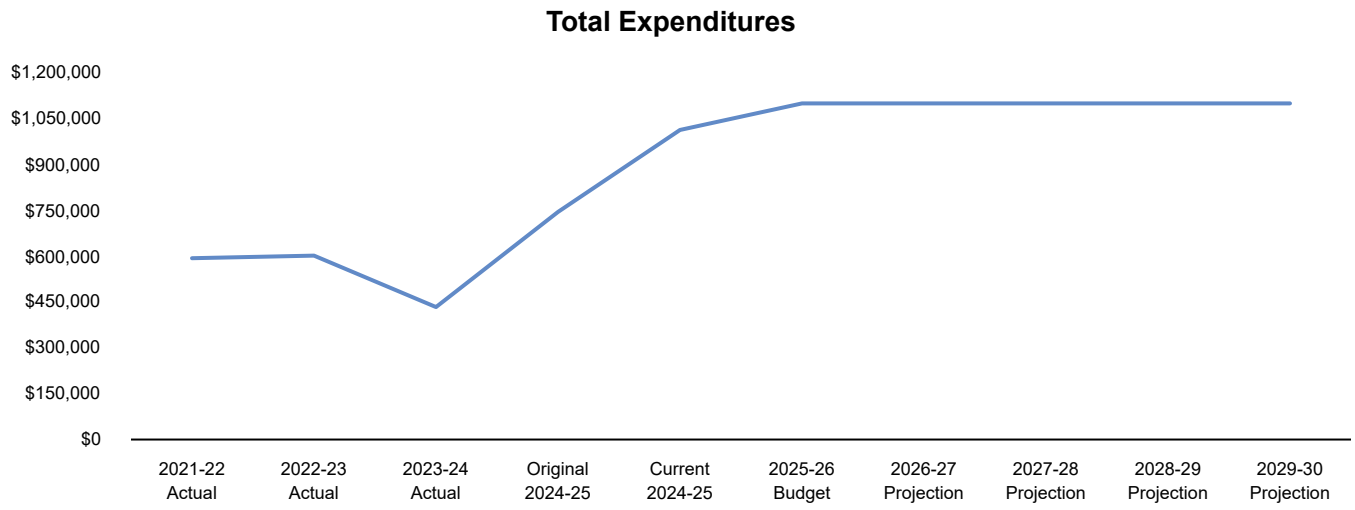
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	0.15	0.40	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	2.00	-	-	0.50	0.70	-	(0.70)	-%
SPED Teacher	-	-	-	0.10	0.10	-	(0.10)	-%
Specialist - School	-	-	-	0.40	0.20	1.97	1.77	(100%)
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	1.00	1.00	-	-	-	0.16	0.16	-%
Total Certificated	**3.15**	**1.40**	**-**	**1.00**	**1.00**	**2.13**	**1.13**	**113%**
NON-CERTIFICATED FTE								
Director	-	0.40	-	-	-	-	-	-%
Supervisor	-	-	0.10	0.10	0.10	0.10	-	-%
Instructional Aide	-	-	0.75	1.63	3.00	3.63	0.63	21%
Support Staff	1.75	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	1.00	-	-	-	0.16	0.16	-%
Total Non-Certificated	**1.75**	**1.40**	**0.85**	**1.73**	**3.10**	**3.89**	**0.79**	**25%**
STAFFING FTE TOTALS	**4.90**	**2.80**	**0.85**	**2.73**	**4.10**	**6.02**	**1.92**	**47%**

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: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	-	-	-	-	-
065	Student Transportation	-	-	-	-	-
090	Other State Revenue	-	-	-	-	-
100	Federal Revenue Direct	-	-	-	-	-
150	Federal Revenue Thru State	1,098,780	1,098,780	1,098,780	1,098,780	1,098,780
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**1,098,780**	**1,098,780**	**1,098,780**	**1,098,780**	**1,098,780**
	Total Revenues	**1,098,780**	**1,098,780**	**1,098,780**	**1,098,780**	**1,098,780**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 330,752	$ 330,751	$ 330,751	$ 330,751	$ 330,751
320	Non-certificated Salaries	155,222	155,225	155,225	155,225	155,225
360	Employee Benefits	142,575	142,573	142,573	142,573	142,573
	Total Personnel	**628,549**	**628,549**	**628,549**	**628,549**	**628,549**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	383,700	383,700	383,700	383,700	383,700
420	Staff Travel	27,770	27,770	27,770	27,770	27,770
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies, Materials & Media	-	-	-	-	-
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	58,761	58,761	58,761	58,761	58,761
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**470,231**	**470,231**	**470,231**	**470,231**	**470,231**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**1,098,780**	**1,098,780**	**1,098,780**	**1,098,780**	**1,098,780**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: FY 206 increased 9% then allocation is maintained at status quo thereafter. Expenditures maintained at status quo with any additional staffing costs absorbed by other funds where possible."

Fund: 299 Title VI-A Success **Location: 502 Federal Programs** **Date: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 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	103,767	103,674	109,732	133,251	133,251	100,235	(33,016)	(25%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**103,767**	**103,674**	**109,732**	**133,251**	**133,251**	**100,235**	**(33,016)**	**(25%)**
Total Revenues		**103,767**	**103,674**	**109,732**	**133,251**	**133,251**	**100,235**	**(33,016)**	**(25%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 61,296	$ 60,679	$ 62,014	$ 65,015	$ 65,015	$ 70,201	$ 5,186	8%
320	Non-certificated Salaries	3,714	4,646	5,151	6,151	6,151	-	(6,151)	(100%)
360	Employee Benefits	31,634	32,778	32,837	35,837	35,837	30,035	(5,802)	(16%)
	Total Personnel	**96,644**	**98,103**	**100,002**	**107,003**	**107,003**	**100,236**	**(6,767)**	**(6%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	10,000	10,000	-	(10,000)	(100%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	1,056	362	3,941	16,248	16,248	-	(16,248)	(100%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	6,067	5,209	5,790	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**7,123**	**5,571**	**9,731**	**26,248**	**26,248**	**-**	**(26,248)**	**(100%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**103,767**	**103,674**	**109,733**	**133,251**	**133,251**	**100,236**	**(33,015)**	**(25%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

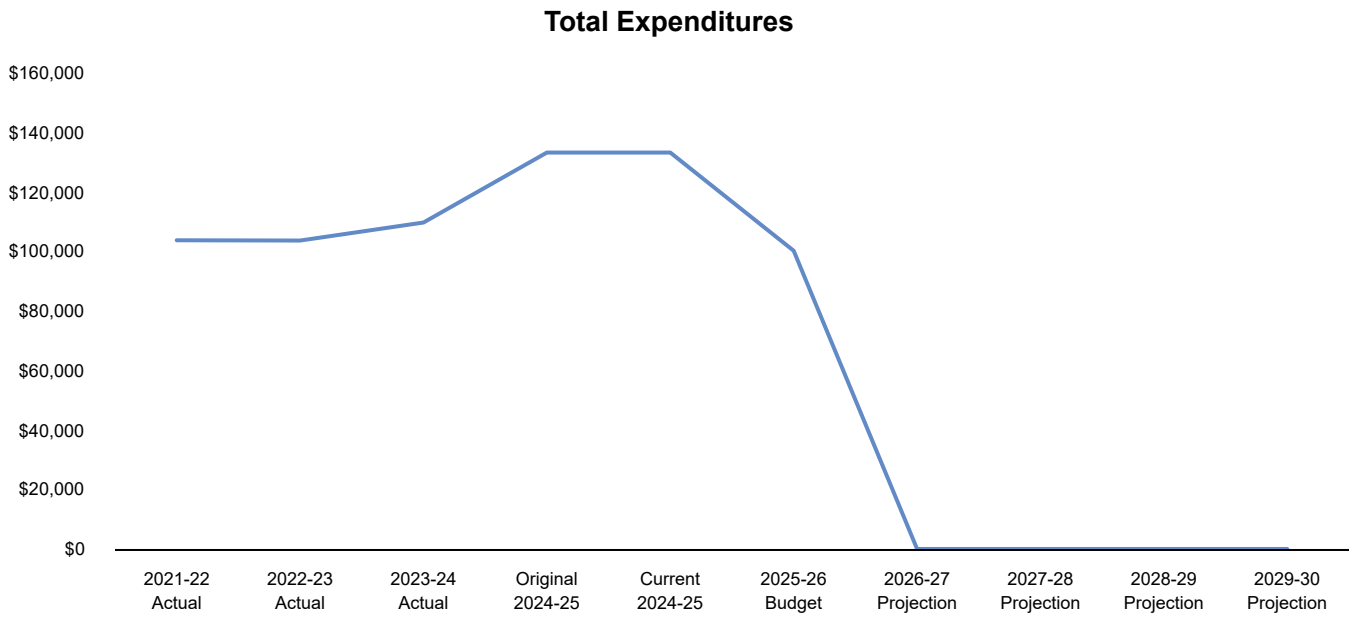
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	0.75	0.75	0.75	0.75	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**0.75**	**0.75**	**0.75**	**0.75**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	0.09	0.09	0.09	-	(0.09)	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**0.09**	**0.09**	**0.09**	**-**	**(0.09)**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**0.84**	**0.84**	**0.84**	**0.75**	**(0.09)**	**-%**

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: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 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	100,235	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**100,235**	**-**	**-**	**-**	**-**
	Total Revenues	**100,235**	**-**	**-**	**-**	**-**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 70,201	$ -	$ -	$ -	$ -
320	Non-certificated Salaries	-	-	-	-	-
360	Employee Benefits	30,035	-	-	-	-
	Total Personnel	**100,236**	**-**	**-**	**-**	**-**
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 & Media	-	-	-	-	-
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**100,236**	**-**	**-**	**-**	**-**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: No future funding projected after FY 2025-26.

Fund: 310 Title I-A Level II School Improvement **Location: 502 Federal Programs** **Date: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 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	136,223	163,134	212,730	150,000	220,000	120,000	(100,000)	(45%)
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**136,223**	**163,134**	**212,730**	**150,000**	**220,000**	**120,000**	**(100,000)**	**(45%)**
Total Revenues		**136,223**	**163,134**	**212,730**	**150,000**	**220,000**	**120,000**	**(100,000)**	**(45%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 51,905	$ 62,883	$ 73,668	$ 23,485	$ 81,308	$ 14,809	$ (66,499)	(82%)
320	Non-certificated Salaries	37,283	34,375	28,803	42,464	29,887	30,008	121	0%
360	Employee Benefits	26,542	30,123	44,349	23,242	42,322	11,814	(30,508)	(72%)
	Total Personnel	**115,730**	**127,381**	**146,820**	**89,191**	**153,517**	**56,631**	**(96,886)**	**(63%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	6,750	20,803	1,615	10,519	-	(10,519)	(100%)
420	Staff Travel	3,213	-	4,419	20,000	9,232	-	(9,232)	(100%)
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	440	440	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	9,316	20,806	29,023	29,957	34,855	56,952	22,097	63%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	7,965	8,196	11,224	8,797	11,876	6,417	(5,459)	(46%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**20,494**	**35,752**	**65,909**	**60,809**	**66,482**	**63,369**	**(3,113)**	**(5%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**136,224**	**163,133**	**212,729**	**150,000**	**219,999**	**120,000**	**(99,999)**	**(45%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

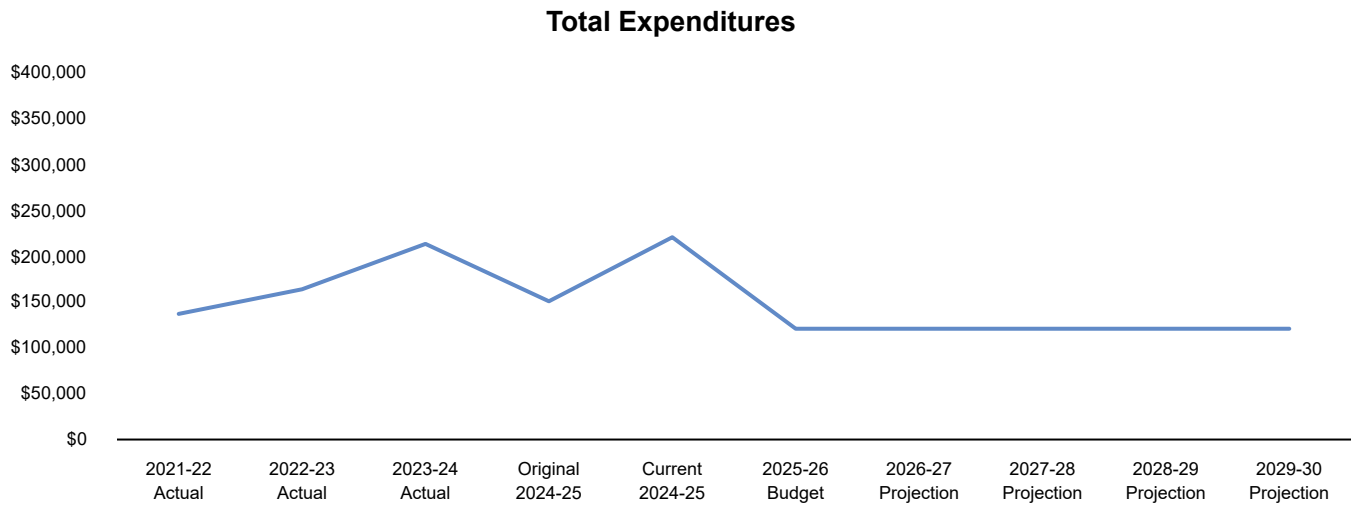
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	0.30	0.35	0.31	0.18	0.13	(0.05)	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	0.45	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**0.45**	**0.30**	**0.35**	**0.31**	**0.18**	**0.13**	**(0.05)**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	1.44	-	0.92	0.31	0.83	0.69	(0.14)	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**1.44**	**-**	**0.92**	**0.31**	**0.83**	**0.69**	**(0.14)**	**-%**
STAFFING FTE TOTALS	**1.89**	**0.30**	**1.27**	**0.62**	**1.01**	**0.82**	**(0.19)**	**(19%)**

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: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 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	120,000	120,000	120,000	120,000	120,000
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**120,000**	**120,000**	**120,000**	**120,000**	**120,000**
	Total Revenues	**120,000**	**120,000**	**120,000**	**120,000**	**120,000**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 14,809	$ 14,809	$ 14,809	$ 14,809	$ 14,809
320	Non-certificated Salaries	30,008	30,007	30,007	30,007	30,007
360	Employee Benefits	11,814	11,815	11,815	11,815	11,815
	Total Personnel	**56,631**	**56,631**	**56,631**	**56,631**	**56,631**
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 & Media	56,952	56,952	56,952	56,952	56,952
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	6,417	6,417	6,417	6,417	6,417
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**63,369**	**63,369**	**63,369**	**63,369**	**63,369**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**120,000**	**120,000**	**120,000**	**120,000**	**120,000**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: FY 2026 allocation is reduced by approximately 45% then maintained thereafter. Expenditures maintained at status quo with any additional staffing costs absorbed by other funds where possible.

Fund: 324 ESSER II COVID Relief **Location: 502 Federal Programs** **Date: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 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	7,962,463	5,915,232	16,601	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**7,962,463**	**5,915,232**	**16,601**	**-**	**-**	**-**	**-**	**-%**
Total Revenues		**7,962,463**	**5,915,232**	**16,601**	**-**	**-**	**-**	**-**	**-%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 2,771,083	$ 3,142,835	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	369,922	108,175	-	-	-	-	-	-%
360	Employee Benefits	1,355,424	1,493,005	-	-	-	-	-	-%
	Total Personnel	**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	15,725	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	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	465,265	297,194	876	-	-	-	-	-%
510	Equipment Over $5,000	5,005	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**3,466,034**	**1,171,217**	**16,601**	**-**	**-**	**-**	**-**	**-%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**7,962,463**	**5,915,232**	**16,601**	**-**	**-**	**-**	**-**	**-%**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

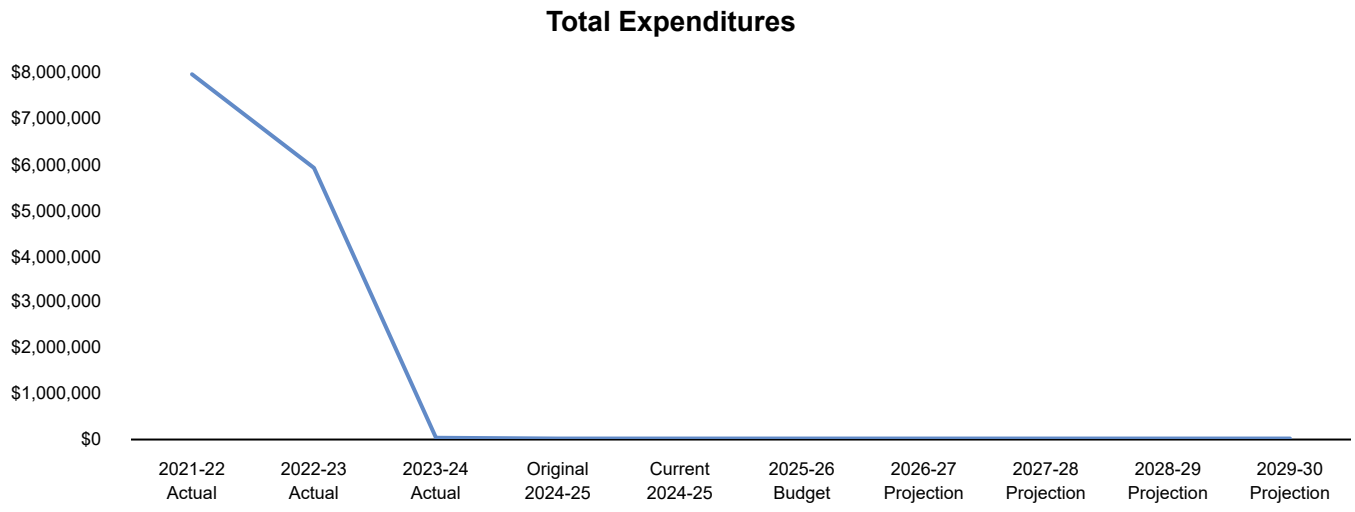
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	1.00	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	15.89	29.50	-	-	-	-	-	-%
SPED Teacher	0.99	1.00	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	16.00	1.50	-	-	-	-	-	-%
Nurse	-	4.20	-	-	-	-	-	-%
Specialist - Department	1.00	2.00	-	-	-	-	-	-%
Total Certificated	**33.88**	**39.20**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	1.00	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	7.13	-	-	-	-	-	-	-%
Support Staff	0.10	-	-	-	-	-	-	-%
Custodial Staff	5.50	0.25	-	-	-	-	-	-%
Specialist - Department	-	2.00	-	-	-	-	-	-%
Total Non-Certificated	**12.73**	**3.25**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**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: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 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	**-**	**-**	**-**	**-**	**-**
	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 & Media	-	-	-	-	-
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**-**	**-**	**-**	**-**	**-**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: One time funding for ESSER II Covid Relief will end in 2025-2026 with no projected future funding.

Fund: 325 APR: ESSER III **Location: 502 Federal Programs** **Date: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 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	17,544,642	8,975	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**12,083,636**	**5,937,357**	**17,544,642**	**8,975**	**-**	**-**	**-**	**-%**
Total Revenues		**12,083,636**	**5,937,357**	**17,544,642**	**8,975**	**-**	**-**	**-**	**-%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 7,307,644	$ 3,033,610	$ 11,276,042	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	376,064	512,338	179,215	-	-	-	-	-%
360	Employee Benefits	3,274,318	1,607,499	4,701,605	-	-	-	-	-%
	Total Personnel	**10,958,026**	**5,153,447**	**16,156,862**	**-**	**-**	**-**	**-**	**-%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	70,700	85,135	100,560	-	-	-	-	-%
420	Staff Travel	4,674	3,177	2,782	-	-	-	-	-%
425	Student Travel	509	9,454	9,874	-	-	-	-	-%
430	Utilities	-	540	53	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	156,852	225,514	12,424	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	186,356	161,784	177,765	8,449	-	-	-	-%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	68,691	-	-	-	-	-%
495	Indirect Cost	706,519	298,306	920,666	526	-	-	-	-%
510	Equipment Over $5,000	-	-	94,965	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**1,125,610**	**783,910**	**1,387,780**	**8,975**	**-**	**-**	**-**	**-%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**12,083,636**	**5,937,357**	**17,544,642**	**8,975**	**-**	**-**	**-**	**-%**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

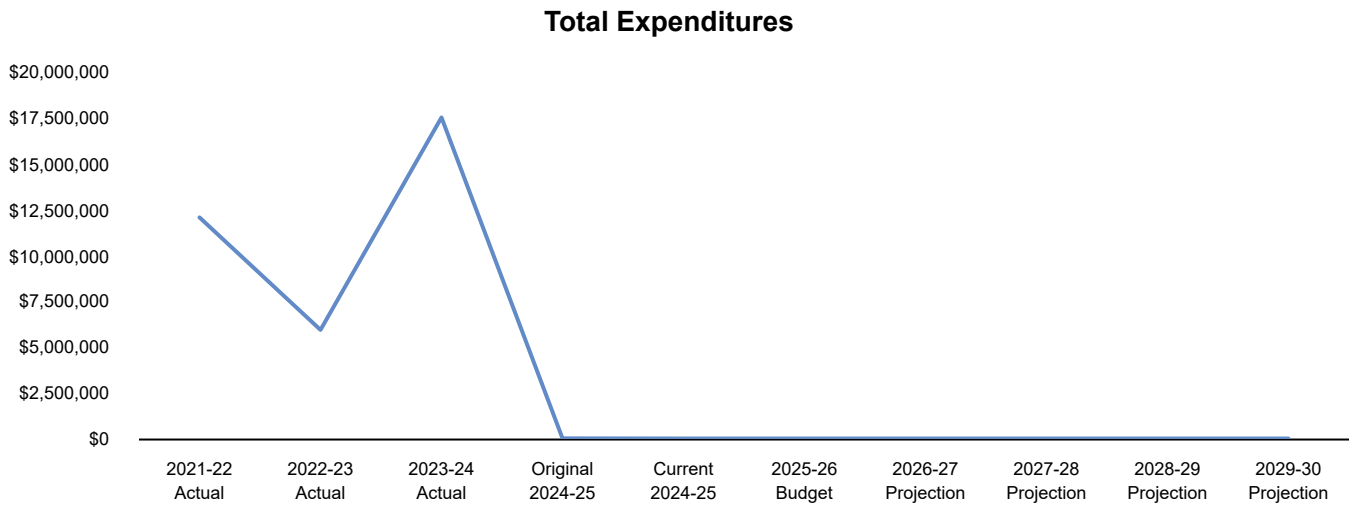
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	0.25	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	85.97	42.33	107.25	-	-	-	-	-%
SPED Teacher	-	-	12.00	-	-	-	-	-%
Specialist - School	-	-	24.50	-	-	-	-	-%
Counselor	-	-	2.00	-	-	-	-	-%
Nurse	-	-	4.00	-	-	-	-	-%
Specialist - Department	0.61	-	2.00	-	-	-	-	-%
Total Certificated	**86.58**	**42.33**	**152.00**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	0.25	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	10.88	-	5.50	-	-	-	-	-%
Support Staff	2.00	2.00	-	-	-	-	-	-%
Custodial Staff	2.00	-	-	-	-	-	-	-%
Specialist - Department	-	-	2.00	-	-	-	-	-%
Total Non-Certificated	**14.88**	**2.00**	**7.75**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**101.46**	**44.33**	**159.75**	**-**	**-**	**-**	**-**	**-%**

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: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 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	**-**	**-**	**-**	**-**	**-**
	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 & Media	-	-	-	-	-
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**-**	**-**	**-**	**-**	**-**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



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

Fund: 349 Cares Act **Location: 502 Federal Programs** **Date: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 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	47,103	643	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**47,103**	**643**	**-**	**-**	**-**	**-**	**-**	**-%**
Total Revenues		**47,103**	**643**	**-**	**-**	**-**	**-**	**-**	**-%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	7,054	-	-	-	-	-	-	-%
360	Employee Benefits	648	-	-	-	-	-	-	-%
	Total Personnel	**7,702**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
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 & Media	36,646	611	-	-	-	-	-	-%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	2,754	32	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**39,400**	**643**	**-**	**-**	**-**	**-**	**-**	**-%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**47,102**	**643**	**-**	**-**	**-**	**-**	**-**	**-%**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

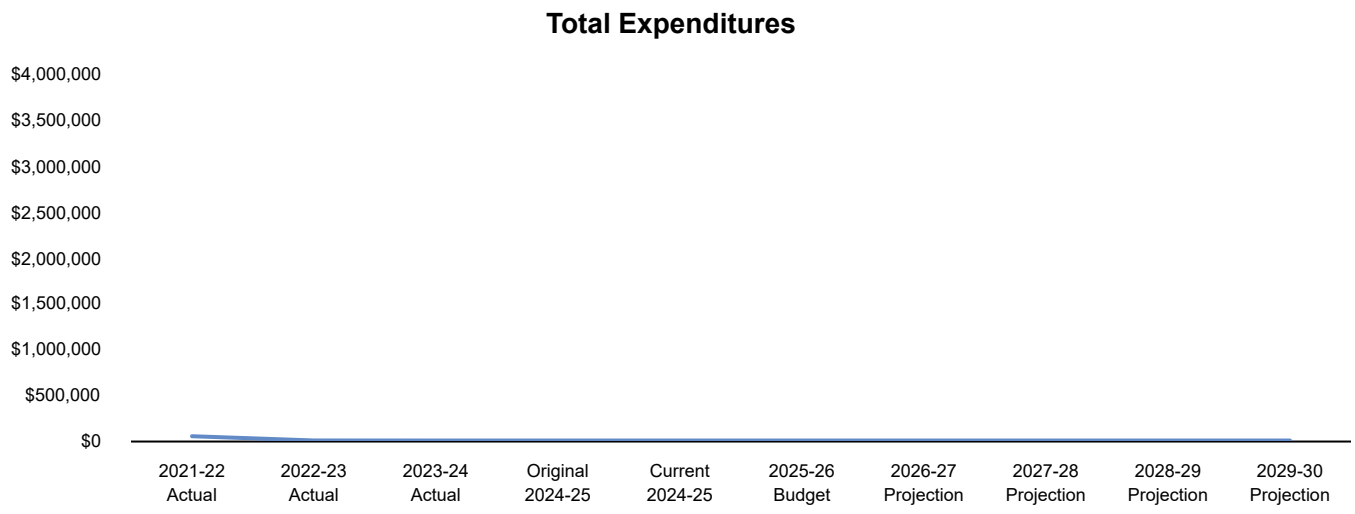
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	0.34	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**0.34**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**0.34**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

Funds provided to offset the additional necessary expenditures due to the public health emergency with respect to the Coronavirus through September 2022

Fund: 349 Cares Act **Location: 502 Federal Programs** **Date: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 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	**-**	**-**	**-**	**-**	**-**
	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 & Media	-	-	-	-	-
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**-**	**-**	**-**	**-**	**-**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: One time funding for Cares Act ended in 2024-2025 with no projected future funding.

Fund: 352 Indian Education **Location: 502 Federal Programs** **Date: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 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	507,149	674,506	695,316	632,968	632,968	571,005	(61,963)	(10%)
150	Federal Revenue Thru State	-	-	-	-	-	-	-	-%
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**507,149**	**674,506**	**695,316**	**632,968**	**632,968**	**571,005**	**(61,963)**	**(10%)**
Total Revenues		**507,149**	**674,506**	**695,316**	**632,968**	**632,968**	**571,005**	**(61,963)**	**(10%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 237,237	$ 273,062	$ 119,720	$ 142,829	$ 124,454	$ 146,286	$ 21,832	18%
320	Non-certificated Salaries	35,366	102,700	257,170	203,636	225,685	203,731	(21,954)	(10%)
360	Employee Benefits	127,530	174,417	188,314	168,795	160,911	170,375	9,464	6%
	Total Personnel	**400,133**	**550,179**	**565,204**	**515,260**	**511,050**	**520,392**	**9,342**	**2%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	9,750	28,491	1,050	3,000	2,000	14,086	12,086	604%
420	Staff Travel	3,259	515	3,232	3,000	1,676	-	(1,676)	(100%)
425	Student Travel	1,018	1,759	-	30,000	3,781	-	(3,781)	(100%)
430	Utilities	70	204	77	200	402	-	(402)	(100%)
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	2,645	600	-	1,000	725	-	(725)	(100%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	60,993	57,642	85,661	42,386	40,696	5,992	(34,704)	(85%)
480	Stipends & Tuition (student)	-	-	75	-	250	-	(250)	(100%)
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	1,228	3,335	1,000	35,282	-	(35,282)	(100%)
495	Indirect Cost	29,282	33,889	36,682	37,121	37,107	30,536	(6,571)	(18%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**107,017**	**124,328**	**130,112**	**117,707**	**121,919**	**50,614**	**(71,305)**	**(58%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**507,150**	**674,507**	**695,316**	**632,967**	**632,969**	**571,006**	**(61,963)**	**(10%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

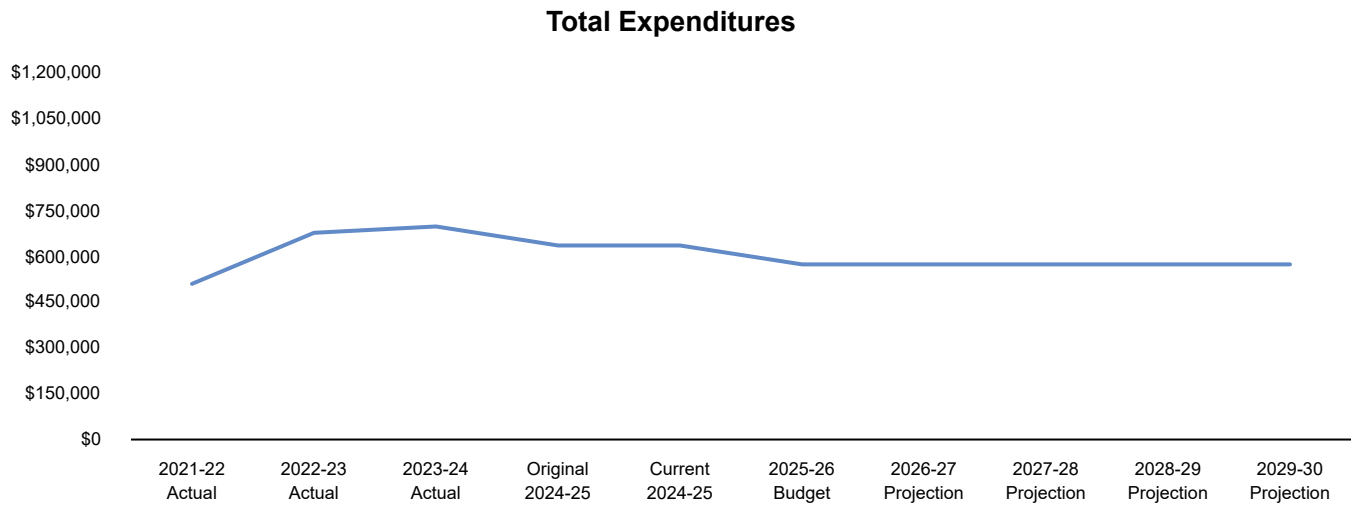
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	0.20	0.15	0.15	0.15	0.15	0.15	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	1.50	2.75	1.25	1.10	1.27	1.35	0.08	6%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	1.40	-	2.50	2.00	2.23	1.82	(0.41)	(18%)
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	2.63	0.88	0.72	0.44	0.44	-	-%
Total Certificated	**3.10**	**5.53**	**4.78**	**3.97**	**4.09**	**3.76**	**(0.33)**	**(8%)**
NON-CERTIFICATED FTE								
Director	-	0.15	0.15	0.15	0.15	0.15	-	-%
Supervisor	-	-	0.10	0.10	0.10	0.10	-	-%
Instructional Aide	0.44	-	2.00	2.00	1.13	1.13	-	-%
Support Staff	0.40	0.40	0.40	0.40	0.40	0.40	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	2.63	0.88	0.72	0.44	0.44	-	-%
Total Non-Certificated	**0.84**	**3.18**	**3.53**	**3.37**	**2.22**	**2.22**	**-**	**-%**
STAFFING FTE TOTALS	**3.94**	**8.71**	**8.31**	**7.34**	**6.31**	**5.98**	**(0.33)**	**(5%)**

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

Fund: 352 Indian Education **Location: 502 Federal Programs** **Date: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 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	571,005	571,005	571,005	571,005	571,005
150	Federal Revenue Thru State	-	-	-	-	-
190	Federal Revenue - Other Intermediate Agencies	-	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**571,005**	**571,005**	**571,005**	**571,005**	**571,005**
	Total Revenues	**571,005**	**571,005**	**571,005**	**571,005**	**571,005**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 146,286	$ 146,287	$ 146,287	$ 146,287	$ 146,287
320	Non-certificated Salaries	203,731	203,734	203,734	203,734	203,734
360	Employee Benefits	170,375	170,371	170,371	170,371	170,371
	Total Personnel	**520,392**	**520,392**	**520,392**	**520,392**	**520,392**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	14,086	14,086	14,086	14,086	14,086
420	Staff Travel	-	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies, Materials & Media	5,992	5,992	5,992	5,992	5,992
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	30,536	30,536	30,536	30,536	30,536
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**50,614**	**50,614**	**50,614**	**50,614**	**50,614**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**571,006**	**571,006**	**571,006**	**571,006**	**571,006**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: PAC communicated they want to pay for more tutors (non-certificated staff) and less discretionary. In FY2026 allocation is reduced by 10% then maintained thereafter. Expenditures maintained at status quo with any additional staffing costs absorbed by other funds where possible.

Fund: 376 Indian Education **Location: 502 Federal Programs** **Date: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 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	239,003	-	210,000	241,567	31,567	15%
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	16,069	1,526	7,405	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**16,069**	**223,017**	**246,408**	**-**	**210,000**	**241,567**	**31,567**	**15%**
Total Revenues		**16,069**	**223,017**	**246,408**	**-**	**210,000**	**241,567**	**31,567**	**15%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 10,164	$ 96,125	$ 87,498	$ -	$ 55,665	$ 69,439	$ 13,774	25%
320	Non-certificated Salaries	2,217	64,341	87,436	-	93,419	105,403	11,984	13%
360	Employee Benefits	2,385	55,073	59,898	-	60,529	66,725	6,196	10%
	Total Personnel	**14,766**	**215,539**	**234,832**	**-**	**209,613**	**241,567**	**31,954**	**15%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	-	-	-	-	-	-	-%
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	944	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	-	7,478	10,621	-	388	-	(388)	(100%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	1,302	-	11	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**1,302**	**7,478**	**11,576**	**-**	**388**	**-**	**(388)**	**(100%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**16,068**	**223,017**	**246,408**	**-**	**210,001**	**241,567**	**31,566**	**15%**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

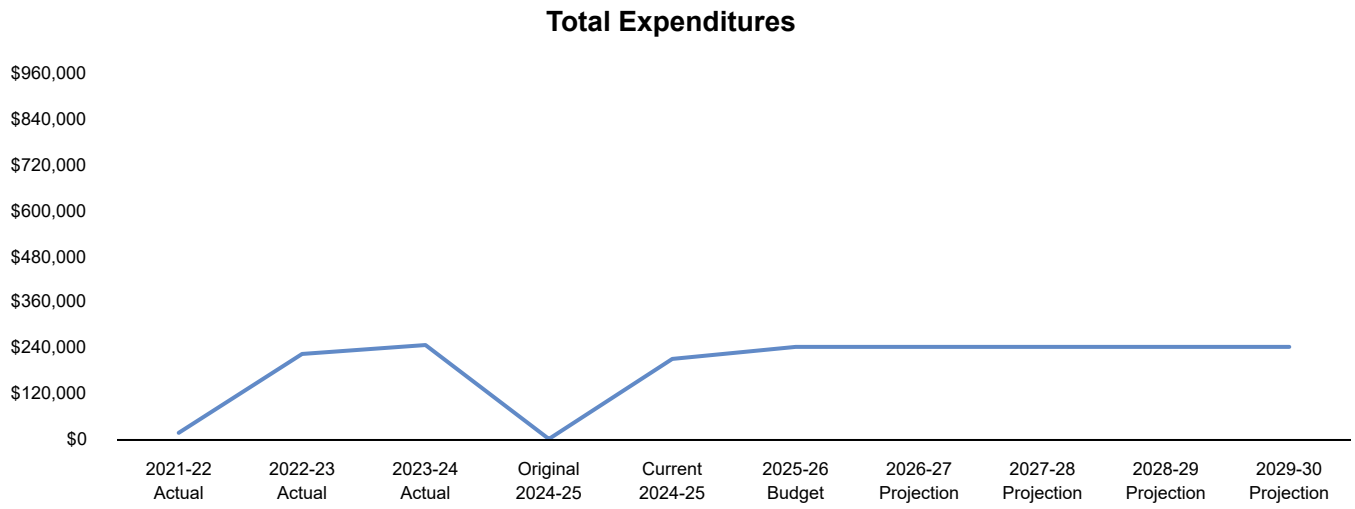
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	0.49	0.27	0.13	0.13	0.13	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**0.49**	**0.27**	**0.13**	**0.13**	**0.13**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	1.00	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**	**1.00**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**1.49**	**1.27**	**1.13**	**1.13**	**1.13**	**-**	**-%**

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

Fund: 376 Indian Education **Location: 502 Federal Programs** **Date: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	241,567	241,567	241,567	241,567	241,567
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	**241,567**	**241,567**	**241,567**	**241,567**	**241,567**
	Total Revenues	**241,567**	**241,567**	**241,567**	**241,567**	**241,567**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 69,439	$ 69,439	$ 69,439	$ 69,439	$ 69,439
320	Non-certificated Salaries	105,403	105,402	105,402	105,402	105,402
360	Employee Benefits	66,725	66,726	66,726	66,726	66,726
	Total Personnel	**241,567**	**241,567**	**241,567**	**241,567**	**241,567**
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 & Media	-	-	-	-	-
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**241,567**	**241,567**	**241,567**	**241,567**	**241,567**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



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

Fund: 378 Good Jobs Challenge **Location: 505 Career & Technical Education** **Date: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 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	-	-	33,903	104,016	104,016	69,484	(34,532)	(33%)
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Revenues	**-**	**-**	**33,903**	**104,016**	**104,016**	**69,484**	**(34,532)**	**(33%)**
Total Revenues		**-**	**-**	**33,903**	**104,016**	**104,016**	**69,484**	**(34,532)**	**(33%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ -	$ -	$ -	$ 46,873	$ 46,873	$ 49,115	$ 2,242	5%
320	Non-certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	-	-	-	16,693	16,693	20,369	3,676	22%
	Total Personnel	**-**	**-**	**-**	**63,566**	**63,566**	**69,484**	**5,918**	**9%**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	-	-	1,188	-	-	-	-	-%
420	Staff Travel	-	-	-	500	500	-	(500)	(100%)
425	Student Travel	-	-	499	2,500	2,500	-	(2,500)	(100%)
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	513	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	-	-	21,523	25,000	25,000	-	(25,000)	(100%)
480	Stipends & Tuition (student)	-	-	7,500	7,500	7,500	-	(7,500)	(100%)
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	750	-	-	-	-	-%
495	Indirect Cost	-	-	1,931	4,950	4,950	-	(4,950)	(100%)
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**-**	**33,904**	**40,450**	**40,450**	**-**	**(40,450)**	**(100%)**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**-**	**-**	**33,904**	**104,016**	**104,016**	**69,484**	**(34,532)**	**(33%)**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

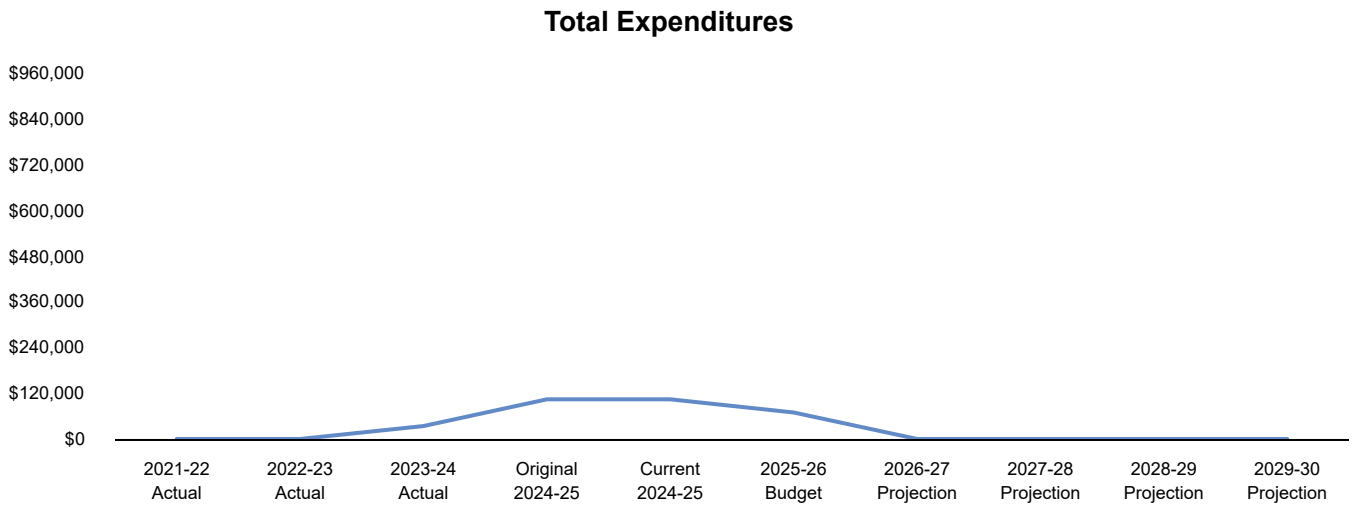
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	0.49	0.27	0.13	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	0.50	0.50	-	-%
Total Certificated	**-**	**0.49**	**0.27**	**0.13**	**0.50**	**0.50**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	1.00	1.00	1.00	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	0.50	0.50	-	-%
Total Non-Certificated	**-**	**1.00**	**1.00**	**1.00**	**0.50**	**0.50**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**1.49**	**1.27**	**1.13**	**1.00**	**1.00**	**-**	**-%**

Funds support industry-led training programs that offer good pay, benefits, and growth opportunities for participants, particularly focusing on historicall yunderserved communities and key technology industries.

Fund: 378 Good Jobs Challenge **Location: 505 Career & Technical Education** **Date: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 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	69,484	-	-	-	-
200	Revenue From Other Sources	-	-	-	-	-
	Total Revenues	**69,484**	**-**	**-**	**-**	**-**
	Total Revenues	**69,484**	**-**	**-**	**-**	**-**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 49,115	$ -	$ -	$ -	$ -
320	Non-certificated Salaries	-	-	-	-	-
360	Employee Benefits	20,369	-	-	-	-
	Total Personnel	**69,484**	**-**	**-**	**-**	**-**
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 & Media	-	-	-	-	-
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**69,484**	**-**	**-**	**-**	**-**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: One-Time Funding to be fully spent in FY 2026, with no further funding projected.

Fund: 382 Mat-Su Construction Trades **Location: 505 Career & Technical Education** **Date: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	32,750	-	-	-	-	-%
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	**-**	**-**	**32,750**	**-**	**-**	**-**	**-**	**-%**
015	Budgeted Use Of Fund Balance	-	253	37,356	187,471	-	-	-	-%
Total Revenues		**-**	**253**	**70,106**	**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	-	-	1,500	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	-	219	54,721	187,471	-	-	-	-%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	34	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	13,885	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**-**	**253**	**70,106**	**187,471**	**-**	**-**	**-**	**-%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**-**	**253**	**70,106**	**187,471**	**-**	**-**	**-**	**-%**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

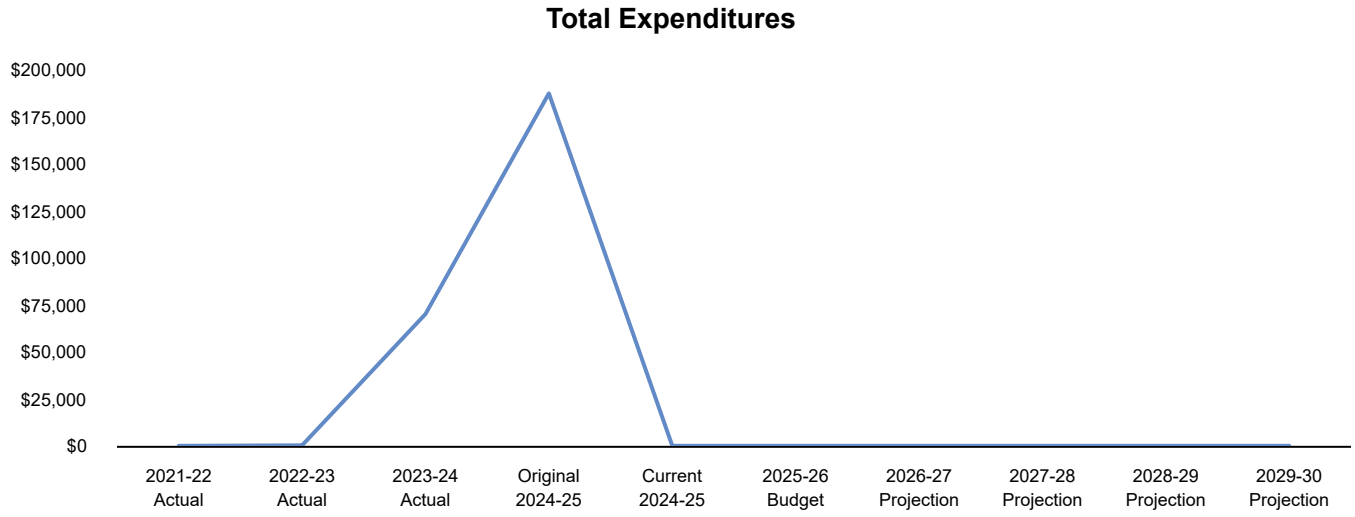
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

This fund provides for the 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: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 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 & Media	-	-	-	-	-
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**-**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**-**	**-**	**-**	**-**	**-**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



METHODOLOGY: 2025-26 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 FY2026-30 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: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
REVENUES									
011	Borough Appropriation	$ 1,650,000	$ 1,767,415	$ 1,456,870	$ 150,000	$ 150,000	$ 150,000	$ -	-%
020	Paid Meals	-	-	-	-	-	-	-	-%
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	13,481	14,623	22,035	440	440	-	(440)	(100%)
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**	**1,478,905**	**150,440**	**150,440**	**150,000**	**(440)**	**(0%)**
015	Budgeted Use Of Fund Balance	-	-	1,724,932	4,357,485	4,861,063	2,131,044	(2,730,019)	(56%)
Total Revenues		**1,663,481**	**1,782,038**	**3,203,837**	**4,507,925**	**5,011,503**	**2,281,044**	**(2,730,459)**	**(54%)**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 67,459	$ 55,557	$ 17,857	$ 5,371	$ 101,371	$ 5,532	$ (95,839)	(95%)
320	Non-certificated Salaries	51,965	96,044	132,996	120,209	220,209	112,002	(108,207)	(49%)
360	Employee Benefits	16,486	19,661	14,282	10,450	32,048	10,359	(21,689)	(68%)
	Total Personnel	**135,910**	**171,262**	**165,135**	**136,030**	**353,628**	**127,893**	**(225,735)**	**(64%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	28,391	100,746	110,639	51,776	65,836	32,000	(33,836)	(51%)
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	353,227	869,918	1,127,704	1,543,730	1,665,697	766,626	(899,071)	(54%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	753,768	952,686	3,187,037	1,940,464	2,079,869	1,021,706	(1,058,163)	(51%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	30	-	2,446	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	61,379	835,925	846,473	332,819	(513,654)	(61%)
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**1,135,416**	**1,923,350**	**4,489,205**	**4,371,895**	**4,657,875**	**2,153,151**	**(2,504,724)**	**(54%)**
250	Transfer From Other Funds	(10,400,000)	(3,048,088)	(1,663,700)	-	-	-	-	-%
550	Transfer To Other Funds	-	153,699	213,197	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
		-	-	-	-	-	-	-	-%
		-	-	-	-	-	-	-	-%
Total Expenditures		**(9,128,674)**	**(799,777)**	**3,203,837**	**4,507,925**	**5,011,503**	**2,281,044**	**(2,730,459)**	**(54%)**
FUND TOTAL		**$ 10,792,155**	**$ 2,581,815**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

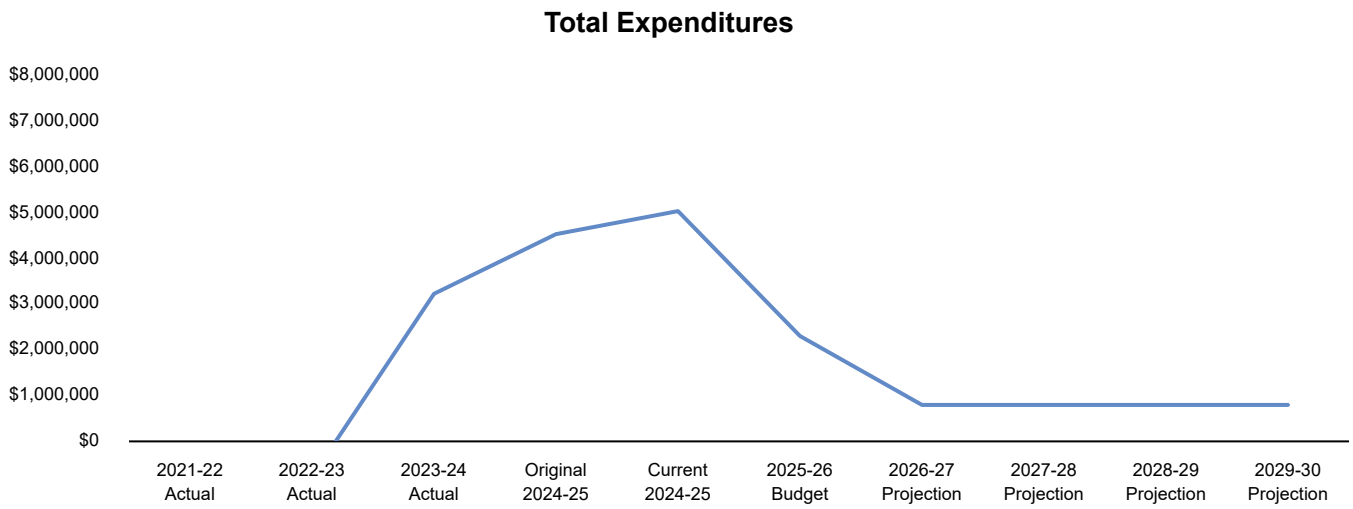
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

Funds used by the District to report on project costs that do not qualify for capitalization.

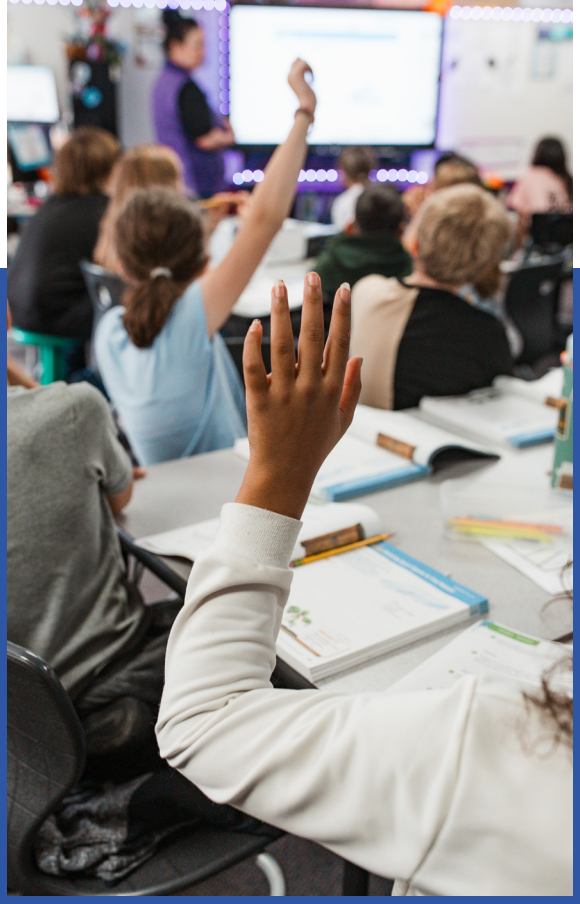
Fund: 395 Renewal and Replacement Fund **Location: 501 Districtwide** **Date: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 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	2,131,044	625,000	625,000	625,000	625,000
	Total Revenues	**2,281,044**	**775,000**	**775,000**	**775,000**	**775,000**
PERSONNEL EXPENDITURES						
310	Certificated Salaries	$ 5,532	$ -	$ -	$ -	$ -
320	Non-certificated Salaries	112,002	-	-	-	-
360	Employee Benefits	10,359	-	-	-	-
	Total Personnel	**127,893**	**-**	**-**	**-**	**-**
NON-PERSONNEL EXPENDITURES						
410	Professional & Technical Services	32,000	-	-	-	-
420	Staff Travel	-	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	766,626	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies, Materials & Media	1,021,706	775,000	775,000	775,000	775,000
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	332,819	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**2,153,151**	**775,000**	**775,000**	**775,000**	**775,000**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total Expenditures	**2,281,044**	**775,000**	**775,000**	**775,000**	**775,000**
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.



Debt Service Fund



MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

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Fund: 400 Debt Service **Location: 078 Fronteras Spanish Immersion Charter** **Date: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 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	-	-	-	-	-	273,600	273,600	(100%)
Total Revenues		**-**	**-**	**-**	**-**	**-**	**273,600**	**273,600**	**(100%)**
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	-	-	-	-	-	-%
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	-	-	-	-	-	-	-	-%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	206,979	219,882	213,490	161,911	161,911	204,672	42,761	26%
533	Principal On Long Term Debt	186,321	173,418	179,810	231,689	231,689	188,928	(42,761)	(18%)
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**393,420**	**393,360**	**393,300**	**393,600**	**393,600**	**393,600**	**-**	**-%**
250	Transfer From Other Funds	(570,469)	(670,054)	(393,600)	(393,600)	(393,600)	(120,000)	273,600	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**(177,049)**	**(276,694)**	**(300)**	**-**	**-**	**273,600**	**273,600**	**(100%)**
FUND TOTAL		**$ 177,049**	**$ 276,694**	**$ 300**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

ADM ENROLLMENT & STAFFING FTE SUMMARY

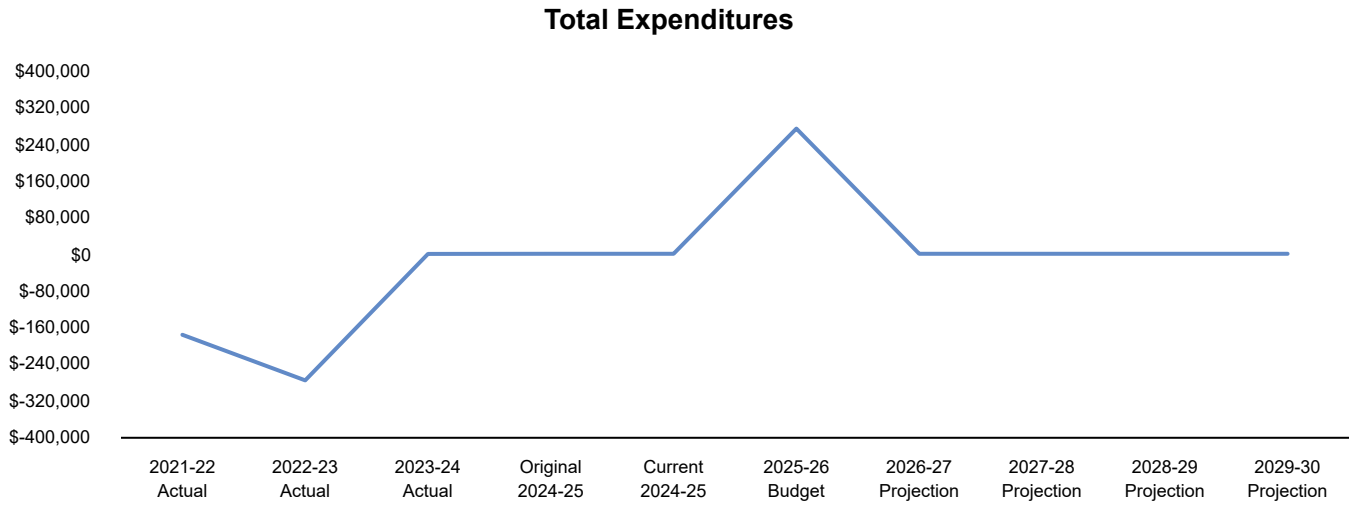
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - Schools	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

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

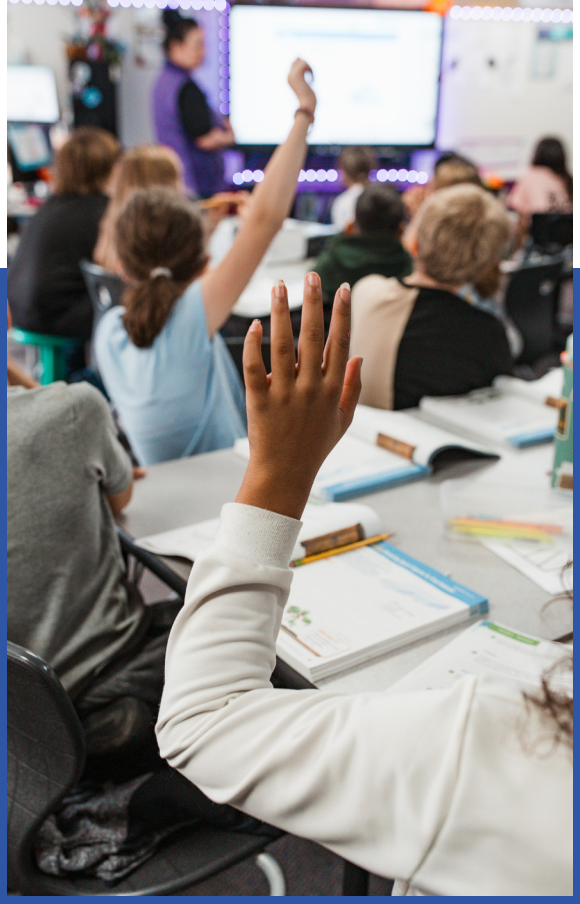
Fund: 400 Debt Service **Location: 078 Fronteras Spanish Immersion Charter** **Date: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 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	-	-	-	-	-
015	Budgeted Use Of Fund Balance	273,600	-	-	-	-
	Total Revenues	**273,600**	**-**	**-**	**-**	**-**
PERSONNEL EXPENDITURE						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-certificated Salaries	-	-	-	-	-
360	Employee Benefits	-	-	-	-	-
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 & Media	-	-	-	-	-
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	204,672	197,710	190,491	183,007	175,247
533	Principal On Long Term Debt	188,928	195,890	203,109	210,593	218,353
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**393,600**	**393,600**	**393,600**	**393,600**	**393,600**
250	Transfer From Other Funds	(120,000)	(393,600)	(393,600)	(393,600)	(393,600)
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**273,600**	**-**	**-**	**-**	**-**



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.



Capital Improvement Funds



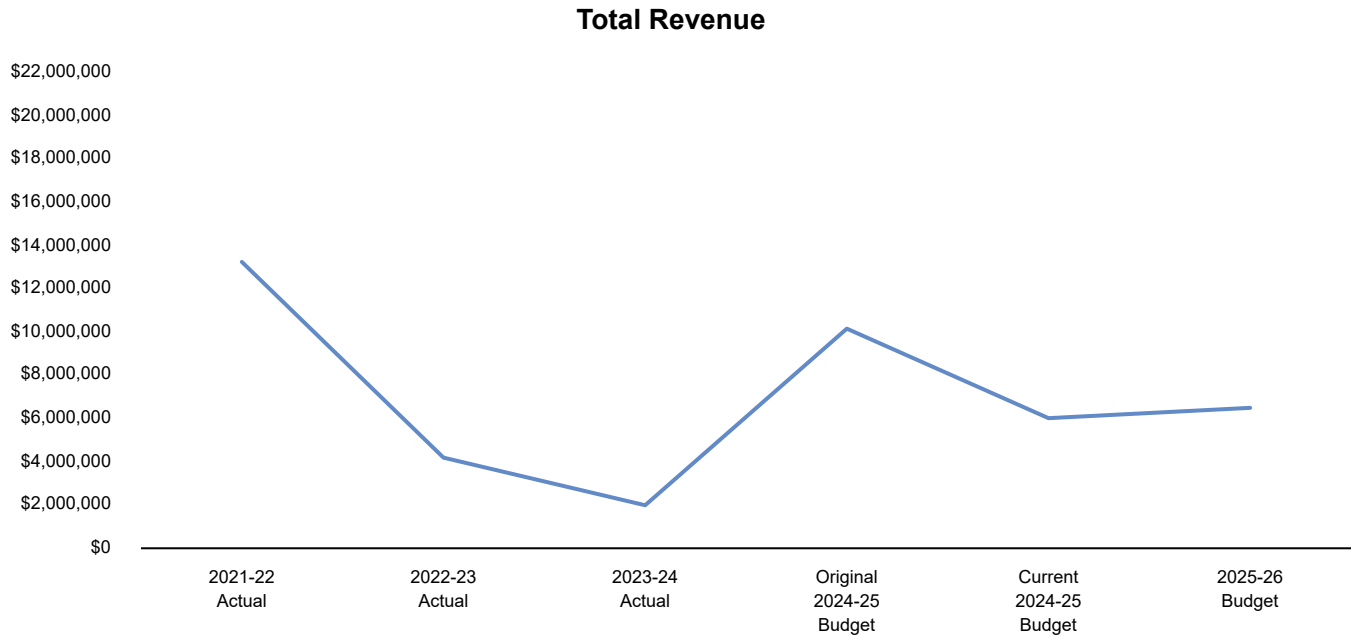
MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

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Fund: Capital Projects Funds Summary **Location: 501 Districtwide** **Date: 6/5/2025**

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
REVENUE FROM LOCAL SOURCES:									
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-%
020	Paid Meals	-	-	-	-	248,839	-	(248,839)	(100%)
030	Earnings On Investments	-	-	-	-	-	-	-	-%
040	Facility Use Fees	-	-	-	-	-	-	-	-%
046	Other Local Revenue	-	-	-	-	-	-	-	-%
049	Accrual Transfer In	-	-	-	-	-	-	-	-%
200	Revenue From Other Sources	-	-	-	-	-	-	-	-%
	Total Local Source Revenue	**-**	**-**	**-**	**-**	**248,839**	**-**	**(248,839)**	**(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	-	-	-	-	-	-	-	-%
	Total State Source Revenue	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
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	-	-	(13,700)	10,104,480	5,038,662	6,444,790	1,406,128	28%
250	Transfer From Other Funds	13,190,313	4,142,873	1,956,398	-	680,000	-	(680,000)	(100%)
	Total Appropriations & Transfers	**13,190,313**	**4,142,873**	**1,942,698**	**10,104,480**	**5,718,662**	**6,444,790**	**726,128**	**13%**
REVENUE TOTAL		**$ 13,190,313**	**$ 4,142,873**	**$ 1,942,698**	**$ 10,104,480**	**$ 5,967,501**	**$ 6,444,790**	**$ 477,289**	**8%**

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.



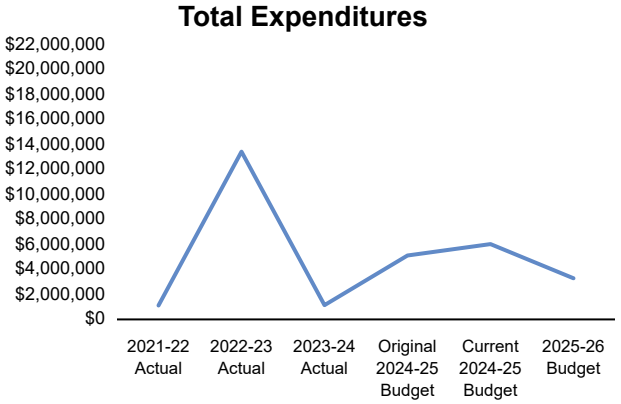
Fund: Capital Projects Funds Expenditure Summary **Location: 501 Districtwide** **Date: 6/5/2025**

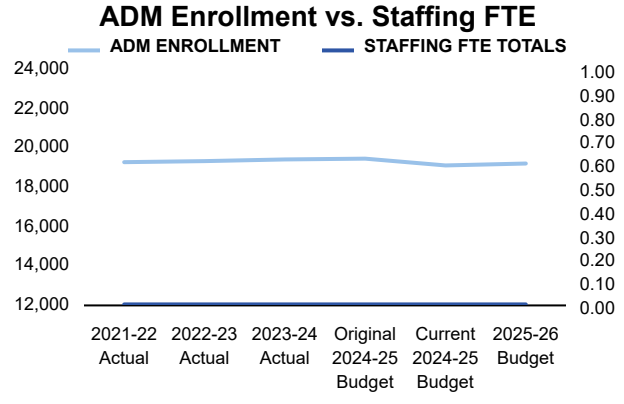
EXPENDITURES SUMMARY

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
PERSONNEL EXPENDITURE									
310	Certificated Salaries	$ 1,772	$ -	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	-	-	-	-	-	-	-	-%
360	Employee Benefits	277	-	-	-	-	-	-	-%
	Total Personnel	**2,049**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-PERSONNEL EXPENDITURE									
410	Professional & Technical Services	186,525	2,084,778	216,247	609,066	609,066	227,506	(381,560)	(63%)
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	141,091	448,664	784,464	3,102,512	2,901,403	1,990,271	(911,132)	(31%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	47,162	7,384	26,014	650,000	1,158,163	10,456	(1,147,707)	(99%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	6,421	-	11,672	11,672	11,672	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
500	Capital Outlay	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	158,925	141,290	25,243	678,990	887,197	982,490	95,293	11%
520	Land Expense	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	501,833	200,000	-	-	-	-	-	-%
	Total Non-Personnel	**1,035,536**	**2,888,537**	**1,051,968**	**5,052,240**	**5,567,501**	**3,222,395**	**(2,345,106)**	**(42%)**
550	Transfer To Other Funds	-	10,500,000	13,700	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	400,000	-	(400,000)	(100%)
TOTAL EXPENDITURES		**$ 1,037,585**	**$ 13,388,537**	**$ 1,065,668**	**$ 5,052,240**	**$ 5,967,501**	**$ 3,222,395**	**$ (2,745,106)**	**(46%)**

ADM ENROLLMENT & STAFFING FTE SUMMARY

ADM ENROLLMENT	**19,233.00**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - Schools	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	-%
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**





Fund: 500 Capital Improvement Plan Fund (Cip) **Location: 501 District Wide** **Date: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 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	-	-	-	5,052,240	5,038,662	3,222,395	(1,816,267)	(36%)
Total Revenues		**-**	**-**	**-**	**5,052,240**	**5,038,662**	**3,222,395**	**(1,816,267)**	**(36%)**
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	186,525	2,084,777	216,247	609,066	609,066	227,506	(381,560)	(63%)
420	Staff Travel	-	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	141,091	448,664	784,465	3,102,512	2,790,302	1,990,271	(800,031)	(29%)
445	Insurance & Bond Premiums	-	-	-	-	-	-	-	-%
450	Supplies, Materials & Media	47,162	7,383	29,108	650,000	1,096,132	10,456	(1,085,676)	(99%)
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	6,421	(3,093)	11,672	11,672	11,672	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	158,925	141,290	25,243	678,990	811,490	982,490	171,000	-21%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	501,833	200,000	-	-	-	-	-	-%
	Total Non-Personnel	**1,035,536**	**2,888,535**	**1,051,970**	**5,052,240**	**5,318,662**	**3,222,395**	**(2,096,267)**	**(39%)**
250	Transfer From Other Funds	(13,190,313)	(4,142,873)	(1,956,398)	-	(680,000)	-	680,000	-%
550	Transfer To Other Funds	-	10,500,000	13,700	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	400,000	-	(400,000)	(100%)
	Total Expenditures	**(12,152,728)**	**9,245,662**	**(890,728)**	**5,052,240**	**5,038,662**	**3,222,395**	**(1,816,267)**	**(36%)**
FUND TOTAL		**$ 12,152,728**	**$ (9,245,662)**	**$ 890,728**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

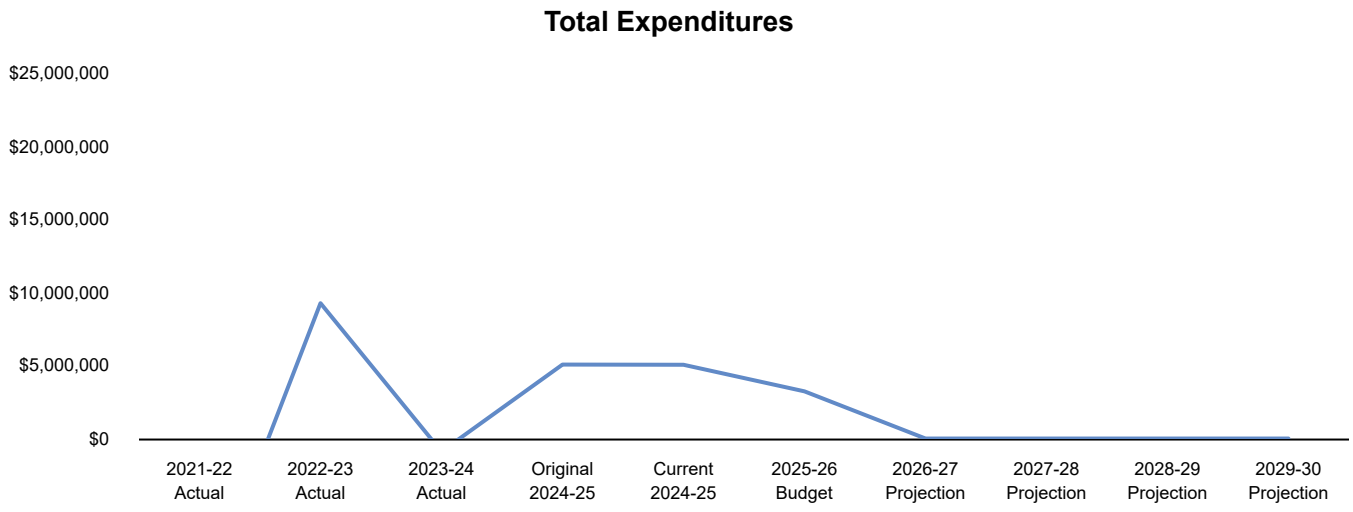
ADM ENROLLMENT		**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE									
Director		-	-	-	-	-	-	-	-%
Administrator		-	-	-	-	-	-	-	-%
Classroom Teacher		-	-	-	-	-	-	-	-%
SPED Teacher		-	-	-	-	-	-	-	-%
Specialist - Schools		-	-	-	-	-	-	-	-%
Counselor		-	-	-	-	-	-	-	-%
Nurse		-	-	-	-	-	-	-	-%
Specialist - Department		-	-	-	-	-	-	-	-%
	Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE									
School Board		-	-	-	-	-	-	-	-%
Director		-	-	-	-	-	-	-	-%
Supervisor		-	-	-	-	-	-	-	-%
Instructional Aide		-	-	-	-	-	-	-	-%
Support Staff		-	-	-	-	-	-	-	-%
Custodial Staff		-	-	-	-	-	-	-	-%
Specialist - Department		-	-	-	-	-	-	-	-%
	Total Non-Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
STAFFING FTE TOTALS		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**

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

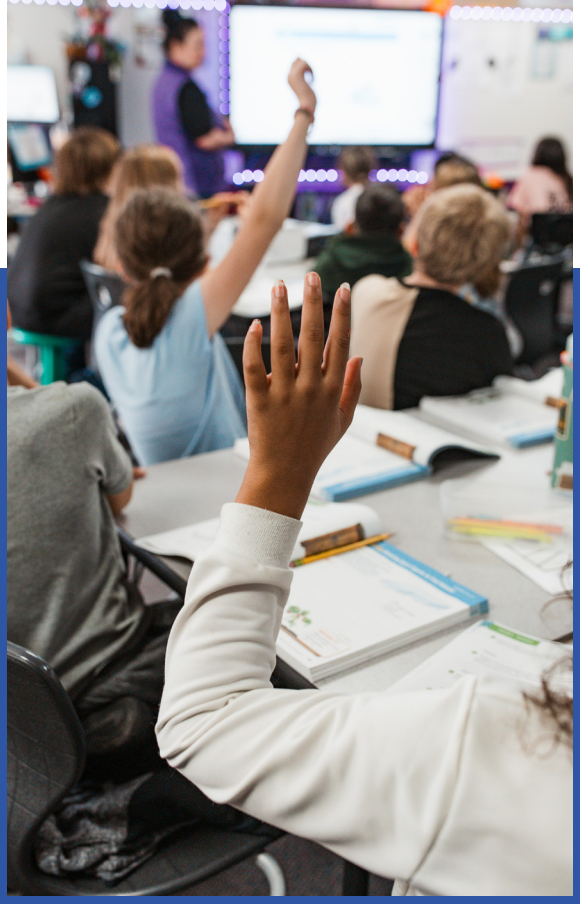
Fund: 500 Capital Improvement Plan Fund (Cip) **Location: 501 District Wide** **Date: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 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	227,506	-	-	-	-
420	Staff Travel	-	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	1,990,271	-	-	-	-
445	Insurance & Bond Premiums	-	-	-	-	-
450	Supplies, Materials & Media	10,456	-	-	-	-
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	11,672	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	982,490	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**3,222,395**	**-**	**-**	**-**	**-**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**3,222,395**	**-**	**-**	**-**	**-**
FUND TOTAL		**$ (3,222,395)**	**$ -**	**$ -**	**$ -**	**$ -**



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.



Proprietary Funds



MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

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Fund: 651 Workers' Compensation **Location: 510 Risk Management** **Date: 6/5/2025**

FUND REVENUE & EXPENDITURES

		2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 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	1,571,227	1,833,795	1,761,607	1,622,066	1,622,066	1,666,677	44,611	3%
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	**1,571,227**	**1,833,795**	**1,761,607**	**1,622,066**	**1,622,066**	**1,666,677**	**44,611**	**3%**
Total Revenues		**1,571,227**	**1,833,795**	**1,761,607**	**1,622,066**	**1,622,066**	**1,666,677**	**44,611**	**3%**
PERSONNEL EXPENDITURES									
310	Certificated Salaries	$ 31,953	$ 111,542	$ -	$ -	$ -	$ -	$ -	-%
320	Non-certificated Salaries	41,300	53,300	21,642	23,483	26,744	-	(26,744)	(100%)
360	Employee Benefits	42,595	98,087	19,202	19,005	20,486	-	(20,486)	(100%)
	Total Personnel	**115,848**	**262,929**	**40,844**	**42,488**	**47,230**	**-**	**(47,230)**	**(100%)**
NON-PERSONNEL EXPENDITURES									
410	Professional & Technical Services	133,450	150,940	130,505	160,755	203,755	238,637	34,882	17%
420	Staff Travel	73	-	-	-	-	-	-	-%
425	Student Travel	-	-	-	-	-	-	-	-%
430	Utilities	-	-	-	-	-	-	-	-%
435	Energy	-	-	-	-	-	-	-	-%
440	Purchased Services	-	-	-	-	-	-	-	-%
445	Insurance & Bond Premiums	1,267,955	1,419,926	1,471,125	1,418,823	1,371,081	1,428,040	56,959	4%
450	Supplies, Materials & Media	-	-	-	-	-	-	-	-%
480	Stipends & Tuition (student)	-	-	-	-	-	-	-	-%
487	Student Transportation In Lieu	-	-	-	-	-	-	-	-%
490	Expenses Not Classified	-	-	-	-	-	-	-	-%
495	Indirect Cost	-	-	-	-	-	-	-	-%
510	Equipment Over $5,000	-	-	-	-	-	-	-	-%
532	Interest On Long Term Debt	-	-	-	-	-	-	-	-%
533	Principal On Long Term Debt	-	-	-	-	-	-	-	-%
540	Capitalized Software	-	-	-	-	-	-	-	-%
	Total Non-Personnel	**1,401,478**	**1,570,866**	**1,601,630**	**1,579,578**	**1,574,836**	**1,666,677**	**91,841**	**6%**
250	Transfer From Other Funds	-	-	-	-	-	-	-	-%
550	Transfer To Other Funds	-	-	-	-	-	-	-	-%
560	Transfer To Other Governmental Units	-	-	-	-	-	-	-	-%
Total Expenditures		**1,517,326**	**1,833,795**	**1,642,474**	**1,622,066**	**1,622,066**	**1,666,677**	**44,611**	**3%**
FUND TOTAL		**$ 53,901**	**$ -**	**$ 119,133**	**$ -**	**$ -**	**$ -**	**$ -**	**-%**

FUND ADM ENROLLMENT & STAFFING FTE

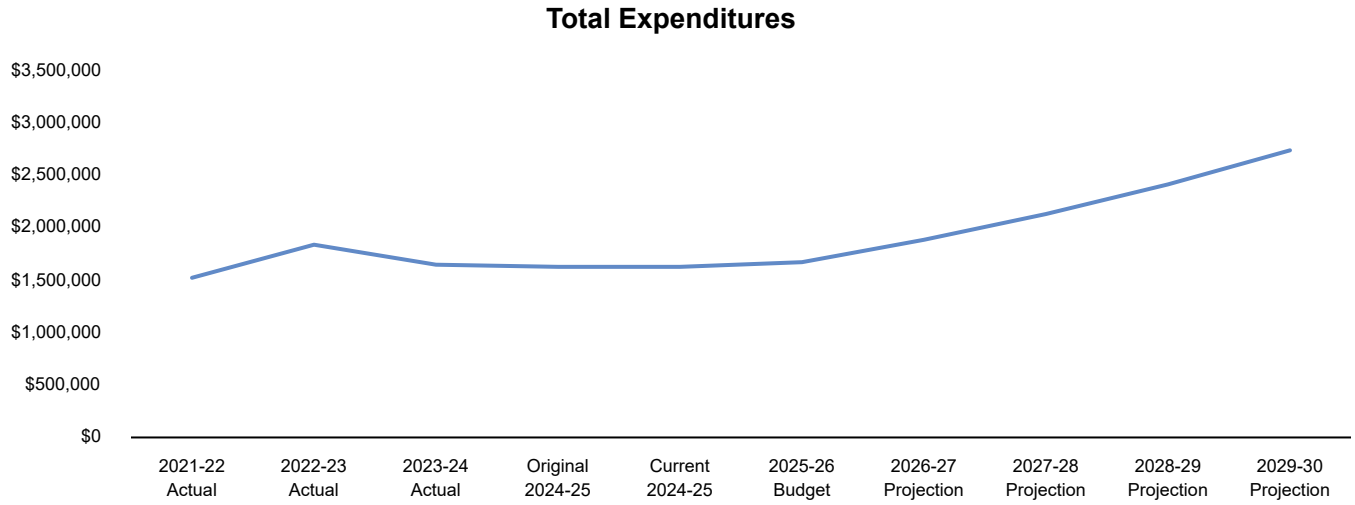
	2021-22 Actual	2022-23 Actual	2023-24 Actual	Original 2024-25 Budget	Current 2024-25 Budget	2025-26 Budget	Change	% of Change
ADM ENROLLMENT	**18,886.19**	**19,286.48**	**19,371.74**	**19,412.00**	**19,066.94**	**19,164.00**	**97.06**	**1%**
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Administrator	-	-	-	-	-	-	-	-%
Classroom Teacher	-	-	-	-	-	-	-	-%
SPED Teacher	-	-	-	-	-	-	-	-%
Specialist - School	-	-	-	-	-	-	-	-%
Counselor	-	-	-	-	-	-	-	-%
Nurse	-	-	-	-	-	-	-	-%
Specialist - Department	-	-	-	-	-	-	-	-%
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-%**
NON-CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	-%
Supervisor	-	-	-	-	-	-	-	-%
Instructional Aide	-	-	-	-	-	-	-	-%
Support Staff	-	-	-	-	-	-	-	-%
Custodial Staff	-	-	-	-	-	-	-	-%
Specialist - Department	-	0.70	0.50	0.50	0.50	-	(0.50)	-%
Total Non-Certificated	**-**	**0.70**	**0.50**	**0.50**	**0.50**	**-**	**(0.50)**	**-%**
STAFFING FTE TOTALS	**-**	**0.70**	**0.50**	**0.50**	**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.

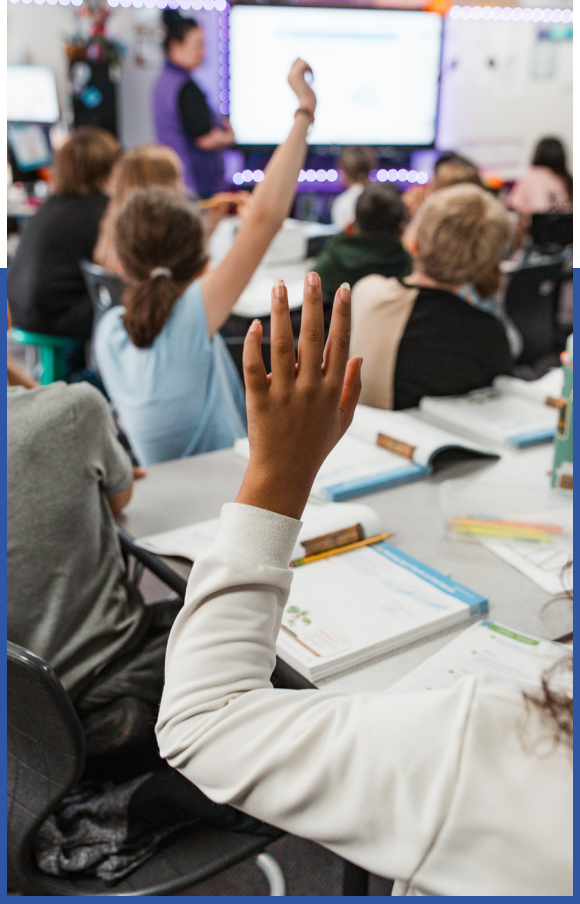
Fund: 651 Workers' Compensation **Location: 510 Risk Management** **Date: 6/5/2025**

LONG-TERM REVENUES & EXPENDITURES

		2025-26 Budget	2026-27 Projection	2027-28 Projection	2028-29 Projection	2029-2030 Projection
REVENUES						
011	Borough Appropriation	$ -	$ -	$ -	$ -	$ -
020	Paid Meals	-	-	-	-	-
030	Earnings On Investments	-	-	-	-	-
040	Facility Use Fees	-	-	-	-	-
046	Other Local Revenue	-	-	-	-	-
049	Accrual Transfer In	1,666,677	1,880,883	2,127,220	2,410,507	2,736,288
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	**1,666,677**	**1,880,883**	**2,127,220**	**2,410,507**	**2,736,288**
	Total Revenues	**1,666,677**	**1,880,883**	**2,127,220**	**2,410,507**	**2,736,288**
PERSONNEL EXPENDITURE						
310	Certificated Salaries	$ -	$ -	$ -	$ -	$ -
320	Non-certificated Salaries	-	-	-	-	-
360	Employee Benefits	-	-	-	-	-
	Total Personnel	**-**	**-**	**-**	**-**	**-**
NON-PERSONNEL EXPENDITURE						
410	Professional & Technical Services	238,637	238,637	238,637	238,637	238,637
420	Staff Travel	-	-	-	-	-
425	Student Travel	-	-	-	-	-
430	Utilities	-	-	-	-	-
435	Energy	-	-	-	-	-
440	Purchased Services	-	-	-	-	-
445	Insurance & Bond Premiums	1,428,040	1,642,246	1,888,583	2,171,870	2,497,651
450	Supplies, Materials & Media	-	-	-	-	-
480	Stipends & Tuition (student)	-	-	-	-	-
487	Student Transportation In Lieu	-	-	-	-	-
490	Expenses Not Classified	-	-	-	-	-
495	Indirect Cost	-	-	-	-	-
510	Equipment Over $5,000	-	-	-	-	-
532	Interest On Long Term Debt	-	-	-	-	-
533	Principal On Long Term Debt	-	-	-	-	-
540	Capitalized Software	-	-	-	-	-
	Total Non-Personnel	**1,666,677**	**1,880,883**	**2,127,220**	**2,410,507**	**2,736,288**
250	Transfer From Other Funds	-	-	-	-	-
550	Transfer To Other Funds	-	-	-	-	-
560	Transfer To Other Governmental Units	-	-	-	-	-
	Total Expenditures	**1,666,677**	**1,880,883**	**2,127,220**	**2,410,507**	**2,736,288**
FUND TOTAL		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



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.



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, 2024.

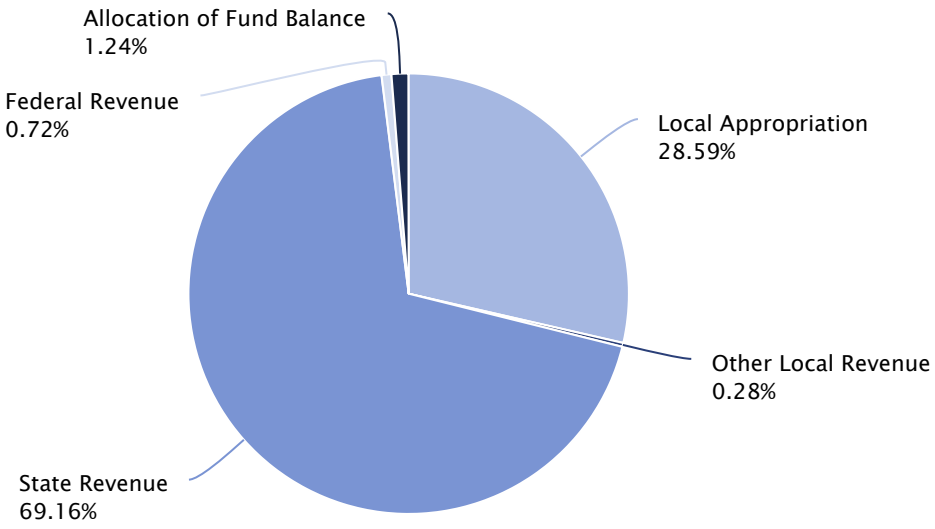
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General Fund Revenue

Local Appropriation	$	77,883,127	28.59%
Other Local Revenue		769,023	0.28%
State Revenue		188,365,101	69.16%
Federal Revenue		1,974,151	0.72%
Allocation of Fund Balance		3,381,777	1.24%
Total Revenue Budget	**$**	**272,373,160**	**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 2026 Revenue
General Fund

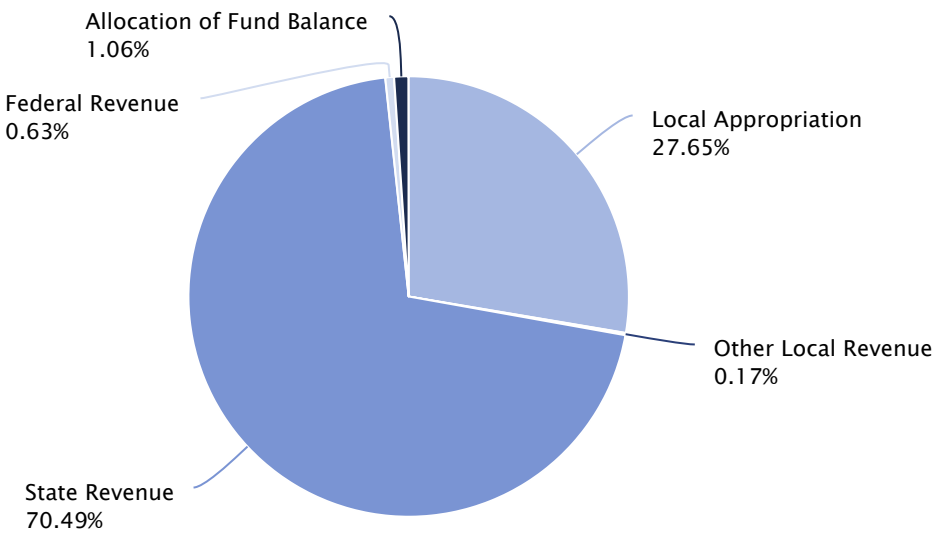


General Fund Revenue
With On-Behalf

Local Appropriation	$	77,883,127	26.34%
Other Local Revenue		769,023	0.26%
State Revenue		211,699,562	71.59%
Federal Revenue		1,974,151	0.67%
Allocation of Fund Balance		3,381,777	1.14%
Total Revenue Budget	**$**	**295,707,621**	**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 2026 Revenue
General Fund



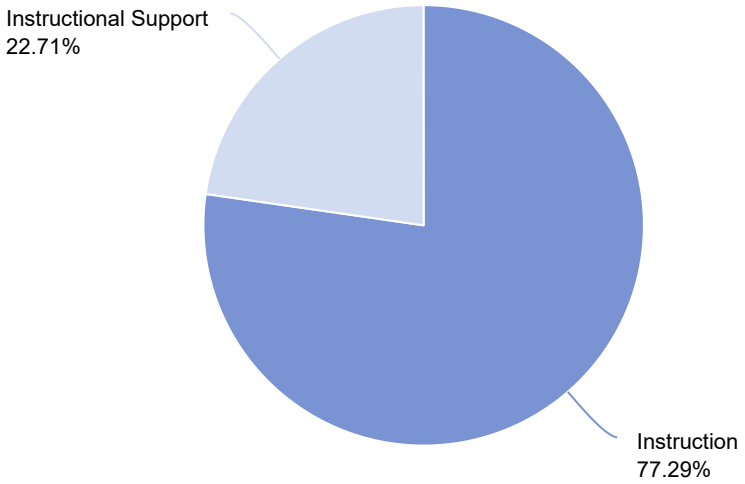
General Fund Expenditure by Function

Regular Instruction	$ 112,006,797		
Special Education - Instruction	45,065,907		
Special Education - Student	15,199,515		
Support Services - Student	11,922,840		
Support Services - Instruction	11,301,252		
School Administration	11,027,177		
Instruction Subtotal	**$ 206,523,488**	**$ 206,523,488**	**77.29%**
School Administration - Support	$ 11,603,726		
District Administration	1,457,588		
District Administration - Support	16,709,515		
Operations and Maintenance	26,255,244		
Student Transportation	-		
Student Activities	2,955,258		
Community Services	76,132		
Debt Services	1,633,260		
Instructional Support Subtotal	**$ 60,690,721**	**$ 60,690,721**	**22.71%**
Total Expenditures		**$ 267,214,209**	**100.00%**
Transfers to Other Funds	5,158,950	5,158,950	
Total Expenditure and Transfers	**$ 272,373,160**	**$ 272,373,159**	

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 2026 budget designates 77% of the operating budget to instructional expenses, as depicted in blue.

Instruction and Instructional Support
General Fund Expenditure



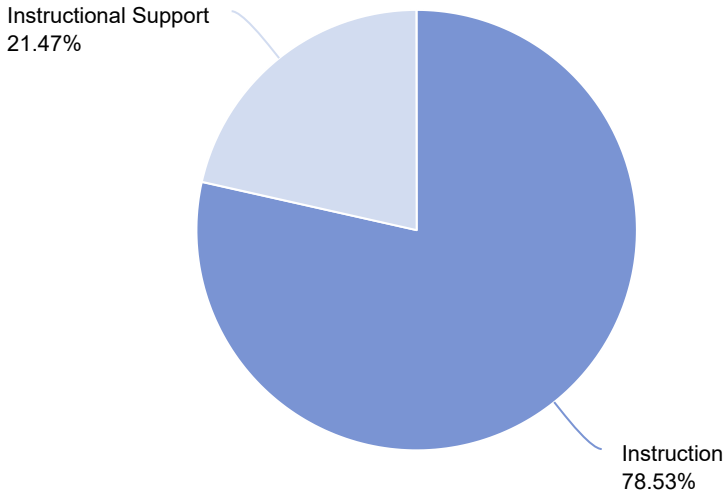
General Fund Expenditure by Function
With On-Behalf

Regular Instruction	$ 124,550,136		
Special Education - Instruction	48,921,821		
Special Education - Student	16,509,472		
Support Services - Student	13,171,430		
Support Services - Instruction	12,456,193		
School Administration	12,559,853		
Instruction Subtotal	**$ 228,168,905**	**$ 228,168,905**	**78.53%**
School Administration - Support	$ 12,006,280		
District Administration	1,555,624		
District Administration - Support	17,078,563		
Operations and Maintenance	26,767,512		
Student Transportation	-		
Student Activities	3,260,154		
Community Services	78,374		
Debt Services	1,633,260		
Instructional Support Subtotal	**$ 62,379,765**	**$ 62,379,765**	**21.47%**
Total Expenditures		**$ 290,548,670**	**100.00%**
Transfers to Other Funds	5,158,950	5,158,950	
Total Expenditure and Transfers	**$ 295,707,621**	**$ 295,707,620**	

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 2026 budget (with on-behalf included) designates 79% of the operating budget to instructional expenses, as depicted in blue.

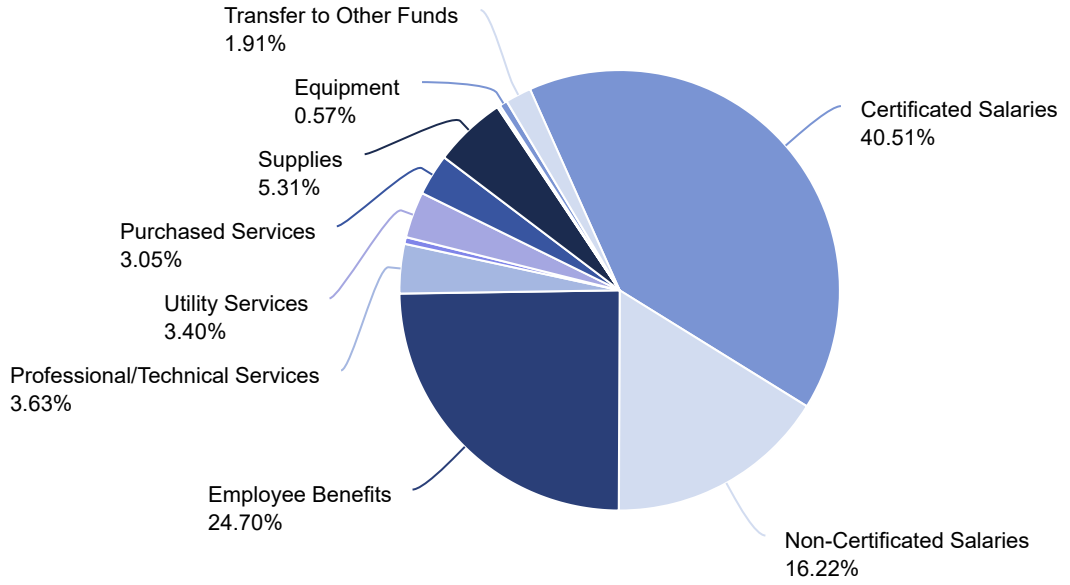
Instruction and Instructional Support
General Fund Expenditure



General Fund Expenditure by Object

Certificated Salaries	$	109,669,300	40.26%
Non-Certificated Salaries		43,926,999	16.13%
Employee Benefits		66,871,338	24.55%
Professional/Technical Services		9,839,637	3.61%
Travel		1,312,078	0.48%
Utility Services		9,192,804	3.38%
Purchased Services		8,249,132	3.03%
Supplies		14,383,771	5.28%
Tuition & Stipends		105,000	0.04%
Other Expenses		497,375	0.18%
Equipment		1,533,516	0.56%
Debt Sercives		1,633,260	0.60%
Transfer to Other Funds		5,158,950	1.89%
	$	**272,373,160**	**100.00%**

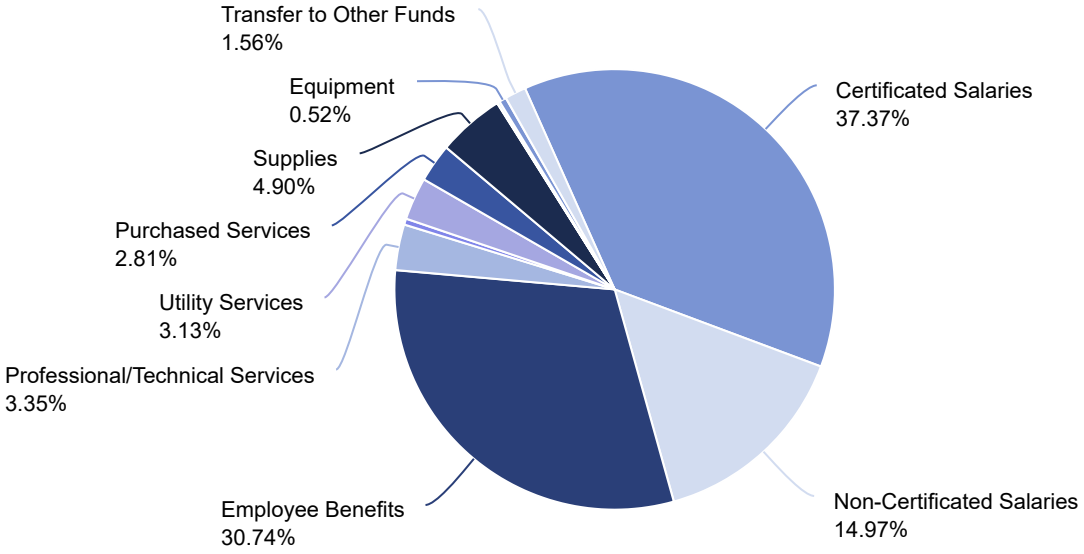
General Fund Expenditure by Object



General Fund Expenditure by Object
With On-Behalf

Certificated Salaries	$	109,669,300	37.16%
Non-Certificated Salaries		43,926,999	14.88%
Employee Benefits		90,205,799	30.57%
Professional/Technical Services		9,839,637	3.33%
Travel		1,312,077	0.44%
Utility Services		9,192,804	3.11%
Purchased Services		8,249,132	2.80%
Supplies		14,383,771	4.87%
Tuition & Stipends		105,000	0.04%
Other Expenses		497,375	0.17%
Equipment		1,533,516	0.52%
Long-Term Debt		1,633,260	0.55%
Transfer to Other Funds		4,566,640	1.55%
	$	295,115,310	100.00%

General Fund Expenditure by Object



ALL GOVERNMENTAL FUNDS REVENUES

Last Ten Fiscal Years

(modified accrual basis of accounting)

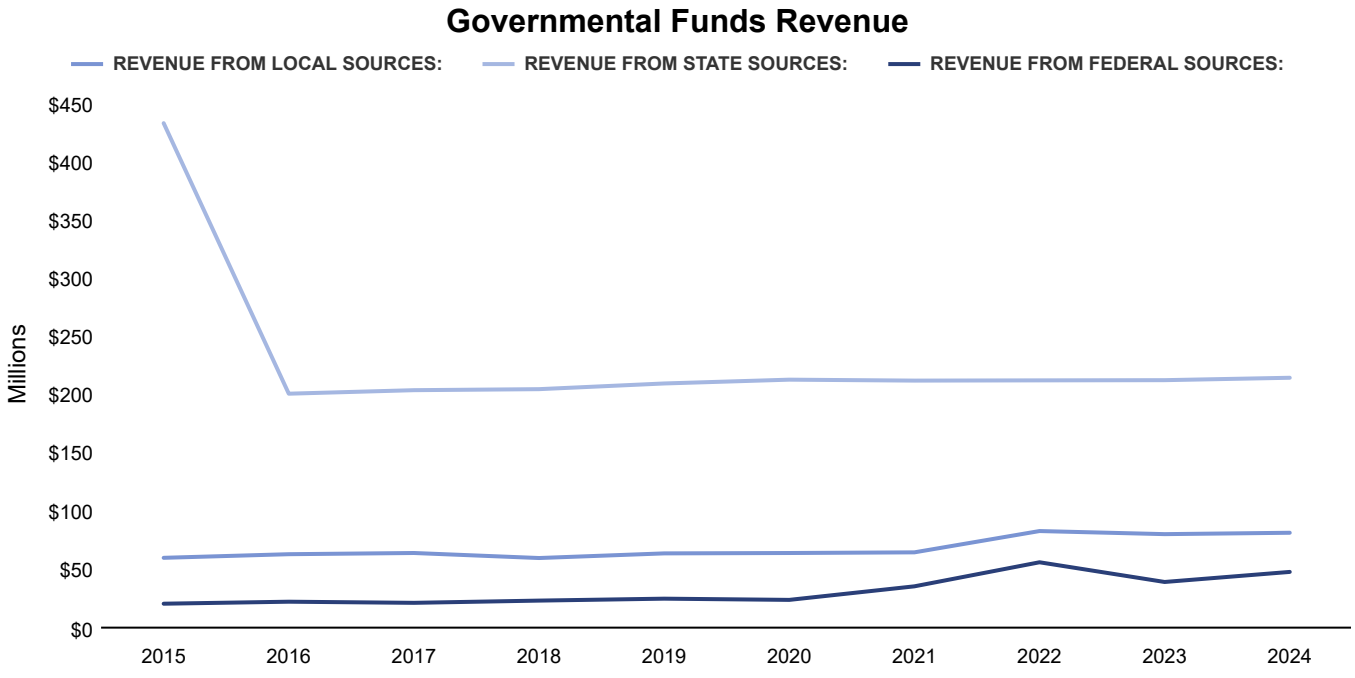
	Fiscal Year				
	2015	2016	2017	2018	2019
REVENUE FROM LOCAL SOURCES:					
Borough Direct Appropriations	$ 51,291,720	$ 52,665,941	$ 55,841,300	$ 55,841,300	$ 58,374,918
E-Rate Revenue	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.
USDA Food Service Reimbursement	1,108,593	1,039,643	1,115,178	1,097,620	1,180,345
Earnings On Investments	1,185	34	34	37	53
Other Local Revenues	6,635,854	8,435,083	6,214,888	1,919,618	3,283,467
Student Activity Fund Receipts	-	-	-	-	-
Tuition	-	-	-	-	-
Total Revenue From Local Sources	**59,037,352**	**62,140,701**	**63,171,400**	**58,858,575**	**62,838,783**
REVENUE FROM STATE SOURCES:					
Foundation Program	155,076,933	163,573,688	169,628,235	169,972,248	169,485,342
School Improvement	496,904	517,671	531,101	537,159	541,059
50% ISER Grant	-	-	-	-	-
Energy Relief Grant	5,300,487	-	-	-	-
Senate Bill 18	-	-	-	-	-
Tuition	-	-	-	-	-
TRS Revenue On-Behalf	239,848,269	16,045,044	14,735,551	14,396,752	16,208,585
PERS Revenue On-Behalf	13,941,378	1,875,047	1,507,427	1,047,303	1,966,871
Other State Revenue	17,283,941	17,834,064	16,457,713	17,777,841	20,413,336
Total Revenue From State Sources	**431,947,912**	**199,845,514**	**202,860,027**	**203,731,303**	**208,615,193**
REVENUE FROM FEDERAL SOURCES:					
Direct	852,066	778,384	804,092	629,961	594,830
E-Rate Revenue	1,222,684	2,437,337	1,349,403	1,280,412	1,276,298
Medicaid Reimbursement	1,150,746	1,066,987	1,090,092	1,356,014	618,220
AK & Other Intermediate Agencies	16,443,827	17,103,205	17,170,462	19,069,002	21,502,486
Total Revenue From Federal Sources	**19,669,323**	**21,385,913**	**20,414,049**	**22,335,389**	**23,991,834**
REVENUE TOTALS	**$ 510,654,587**	**$ 283,372,128**	**$ 286,445,476**	**$ 284,925,267**	**$ 295,445,810**

ALL GOVERNMENTAL FUNDS REVENUES

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year				
	2020	2021	2022	2023	2024
REVENUE FROM LOCAL SOURCES:					
Borough Direct Appropriations	$ 60,665,932	$ 62,310,148	$ 77,741,806	$ 70,696,614	$ 72,773,420
E-Rate Revenue	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.
USDA Food Service Reimbursement	924,359	117,724	104,621	1,061,347	1,080,092
Earnings On Investments	16	-	-	-	-
Other Local Revenues	1,570,975	-	872,360	3,751,681	2,700,187
Student Activity Fund Receipts	-	1,300,414	3,280,448	3,841,226	3,978,064
Tuition	-	-	-	-	-
Total Revenue From Local Sources	**63,161,282**	**63,728,286**	**81,999,235**	**79,350,868**	**80,531,763**
REVENUE FROM STATE SOURCES:					
Foundation Program	170,211,256	173,028,762	172,390,476	172,640,628	168,866,388
School Improvement	543,865	555,955	558,561	564,256	568,427
50% ISER Grant	-	-	-	-	-
Energy Relief Grant	-	-	-	-	-
Senate Bill 18	-	-	-	-	-
Tuition	-	-	-	-	-
TRS Revenue On-Behalf	17,889,178	17,841,542	18,654,054	12,218,945	14,047,733
PERS Revenue On-Behalf	2,338,553	3,022,315	2,954,311	983,112	1,127,163
Other State Revenue	20,898,625	16,625,163	16,721,264	25,043,278	28,901,812
Total Revenue From State Sources	**211,881,477**	**211,073,737**	**211,278,666**	**211,450,219**	**213,511,523**
REVENUE FROM FEDERAL SOURCES:					
Direct	752,961	834,165	638,853	165,023	825,462
E-Rate Revenue	1,344,024	1,439,607	1,383,260	968,856	635,411
Medicaid Reimbursement	18,384	501,424	681,942	649,320	897,063
AK & Other Intermediate Agencies	20,831,288	31,798,224	52,509,729	36,528,691	44,584,506
Total Revenue From Federal Sources	**22,946,657**	**34,573,420**	**55,213,784**	**38,311,890**	**46,942,442**
REVENUE TOTALS	**$ 297,989,416**	**$ 309,375,443**	**$ 348,491,685**	**$ 329,112,977**	**$ 340,985,728**



ALL GOVERNMENTAL FUNDS EXPENDITURES

Last Ten Fiscal Years

(modified accrual basis of accounting)

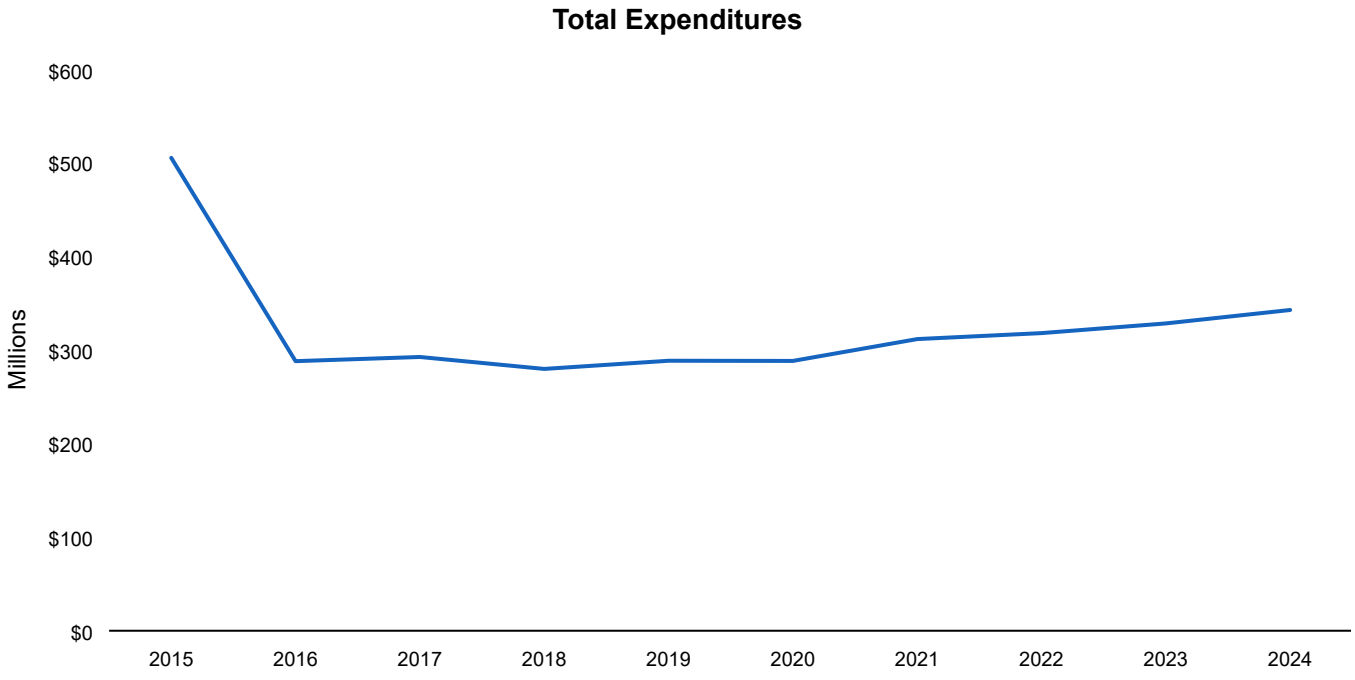
	Fiscal Year				
	2015	2016	2017	2018	2019
Instruction	$ 240,362,437	$ 108,132,268	$ 110,759,936	$ 107,417,063	$ 108,758,800
Special Education Instruction	72,343,485	39,130,728	42,212,271	41,630,066	42,447,550
Special Education Support Svc. - Students	31,087,214	16,183,342	17,240,183	17,795,980	17,547,078
Support Services - Students	21,320,389	9,853,439	10,599,150	9,684,574	10,320,728
Support Services - Instruction	26,037,639	13,534,368	12,575,788	11,471,417	14,565,633
School Administration	23,633,598	9,911,971	10,212,836	10,256,013	10,866,725
School Administration Support Services	12,078,209	10,699,171	11,344,458	10,522,280	10,355,295
District Administration	3,942,710	2,322,675	2,281,051	1,543,480	1,561,093
District Administration Support Services	12,527,440	15,122,521	12,659,529	12,363,490	13,365,885
Operations And Maintenance Of Plant	26,728,663	26,129,500	26,131,547	24,810,971	25,277,087
Student Activities	7,299,072	3,534,412	3,770,079	3,622,219	3,718,195
Student Transportation Service	15,287,959	17,051,828	18,040,165	17,452,335	17,519,061
Student Transportation Service-School Act	-	-	809,345	-	-
Adult And Continuing Education Instruction	-	-	-	400,198	228,364
Community Services	25,746	20,854	23,151	22,222	83,800
Food Services	6,513,662	6,801,723	7,103,929	6,901,329	6,870,276
Debt Service: Principal	-	-	-	133,244	150,489
Debt Service: Interest	-	-	-	401,222	242,811
Debt Service: Other Purchased Services	-	-	-	-	-
Capital Outlay	5,908,069	9,041,458	6,182,963	2,738,366	4,036,311
TOTAL EXPENDITURES	**$ 505,096,292**	**$ 287,470,258**	**$ 291,946,381**	**$ 279,166,469**	**$ 287,915,181**

ALL GOVERNMENTAL FUNDS EXPENDITURES

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year				
	2020	2021	2022	2023	2024
Instruction	$ 109,373,711	$ 126,447,541	$ 125,903,618	$ 122,801,126	$ 132,295,949
Special Education Instruction	42,948,462	44,875,681	44,732,945	42,900,132	45,551,801
Special Education Support Svc. - Students	17,876,281	19,390,806	20,641,383	20,715,841	22,734,416
Support Services - Students	10,905,975	12,081,601	15,261,533	13,014,907	13,686,992
Support Services - Instruction	14,323,543	11,801,881	11,316,388	13,701,578	17,637,717
School Administration	10,628,388	11,364,012	11,641,507	11,419,008	12,043,092
School Administration Support Services	10,091,986	10,459,825	10,903,071	10,968,699	11,417,656
District Administration	1,752,654	1,349,835	1,395,815	1,510,059	1,501,019
District Administration Support Services	14,322,826	15,396,072	15,788,043	14,705,698	15,142,437
Operations And Maintenance Of Plant	24,911,300	26,296,966	24,242,916	25,649,070	27,344,252
Student Activities	3,441,325	5,178,609	5,978,507	6,692,602	6,860,040
Student Transportation Service	16,524,347	17,598,692	17,929,959	15,447,852	20,007,402
Student Transportation Service-School Act	-	-	-	-	-
Adult And Continuing Education Instruction	300,153	249,527	351,596	337,726	417,014
Community Services	14,204	47,784	26,677	43,191	347,699
Food Services	6,687,893	6,871,697	8,093,495	8,584,646	8,999,771
Debt Service: Principal	156,036	161,787	1,821,993	2,926,128	3,455,222
Debt Service: Interest	237,264	231,513	413,028	511,308	575,501
Debt Service: Other Purchased Services	-	-	-	60	-
Capital Outlay	3,226,660	1,297,358	1,063,272	15,936,087	2,227,844
TOTAL EXPENDITURES	**$ 287,723,008**	**$ 311,101,187**	**$ 317,505,746**	**$ 327,865,718**	**$ 342,245,824**



FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

(modified accrual basis of accounting)

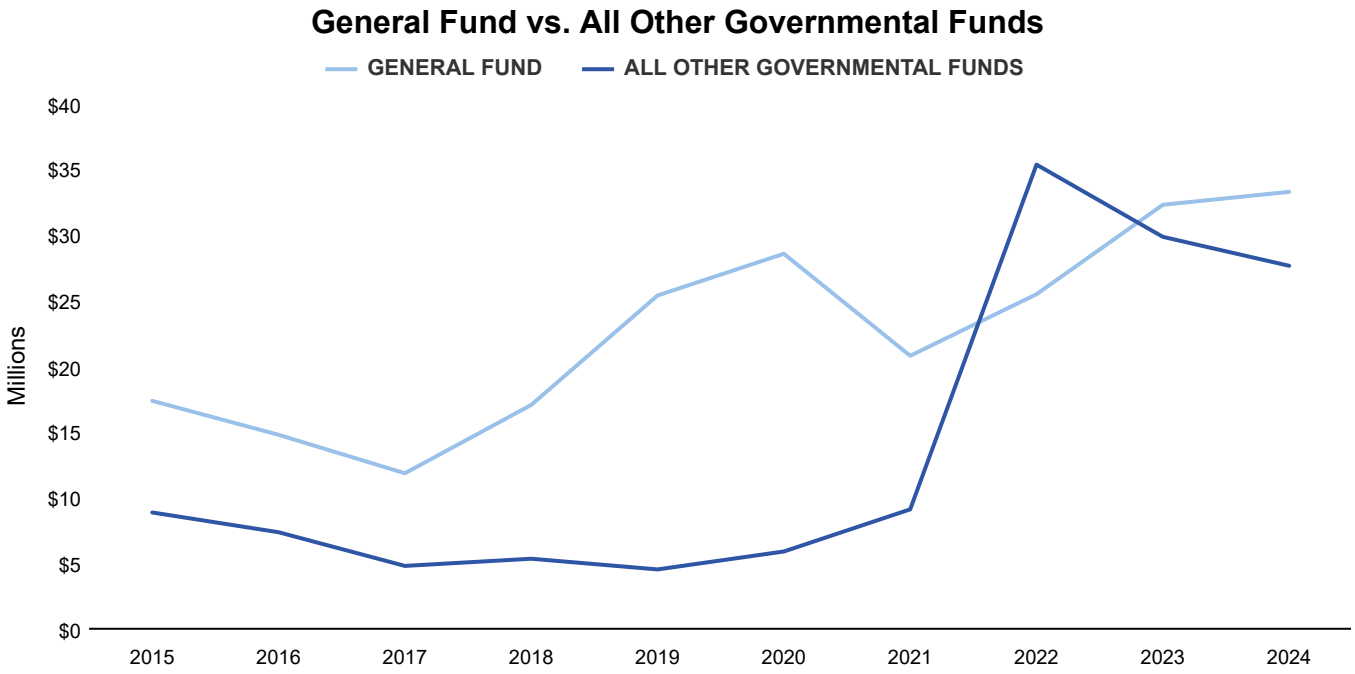
	Fiscal Year				
	2015	2016	2017	2018	2019
GENERAL FUND					
Nonspendable	$ 1,623,546	$ 1,763,837	$ 2,587,589	$ 2,600,665	$ 2,304,658
Restricted	903,914	1,221,455	1,606,630	1,768,396	1,919,998
Committed	500,000	500,000	500,000	500,000	-
Assigned	-	-	-	500,000	500,000
Unassigned	14,278,535	11,230,141	7,088,486	11,623,996	20,615,226
Total General Fund	**17,305,995**	**14,715,433**	**11,782,705**	**16,993,057**	**25,339,882**
ALL OTHER GOVERNMENTAL FUNDS					
Nonspendable, Reported In:					
Special Revenue Funds	633,195	563,139	879,944	758,689	667,038
Restricted	5,776	5,780	4,282	4,285	4,289
Committed, Reported In:					
Capital Projects Funds	6,654,120	4,857,129	3,053,923	3,735,930	3,013,030
Assigned, Reported In:					
Special Revenue Funds	1,499,642	1,859,118	1,010,450	775,924	682,624
Unassigned, Reported In:					
Special Revenue Funds	-	-	(231,610)	(9,393)	82,258
Total All Other Governmental Funds	**8,792,733**	**7,285,166**	**4,716,989**	**5,265,435**	**4,449,239**
Total Fund Balance for All Funds	**$ 26,098,728**	**$ 22,000,599**	**$ 16,499,694**	**$ 22,258,492**	**$ 29,789,121**

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year				
	2020	2021	2022	2023	2024
GENERAL FUND					
Nonspendable	$ 2,332,448	$ 6,447,219	$ 6,892,092	$ 7,634,554	$ 7,918,814
Restricted	2,064,434	3,162,995	2,883,810	3,097,070	3,389,851
Committed	-	-	-	-	-
Assigned	500,000	500,000	750,000	750,000	750,000
Unassigned	23,625,155	10,631,049	14,911,463	20,775,143	21,184,142
Total General Fund	**28,522,037**	**20,741,263**	**25,437,365**	**32,256,767**	**33,242,807**
ALL OTHER GOVERNMENTAL FUNDS					
Nonspendable, Reported In:					
Special Revenue Funds	1,781,642	1,409,084	1,332,303	1,385,480	1,472,232
Restricted	4,290	-	-	-	-
Committed, Reported In:					
Capital Projects Funds	3,736,478	6,252,286	28,395,298	23,381,181	22,852,397
Assigned, Reported In:					
Special Revenue Funds	1,326,551	1,368,496	5,592,102	5,046,224	3,279,651
Unassigned, Reported In:					
Special Revenue Funds	(1,032,346)	-	-	-	-
Total All Other Governmental Funds	**5,816,615**	**9,029,866**	**35,319,703**	**29,812,885**	**27,604,280**
Total Fund Balance for All Funds	**$ 34,338,652**	**$ 29,771,129**	**$ 60,757,068**	**$ 62,069,652**	**$ 60,847,087**

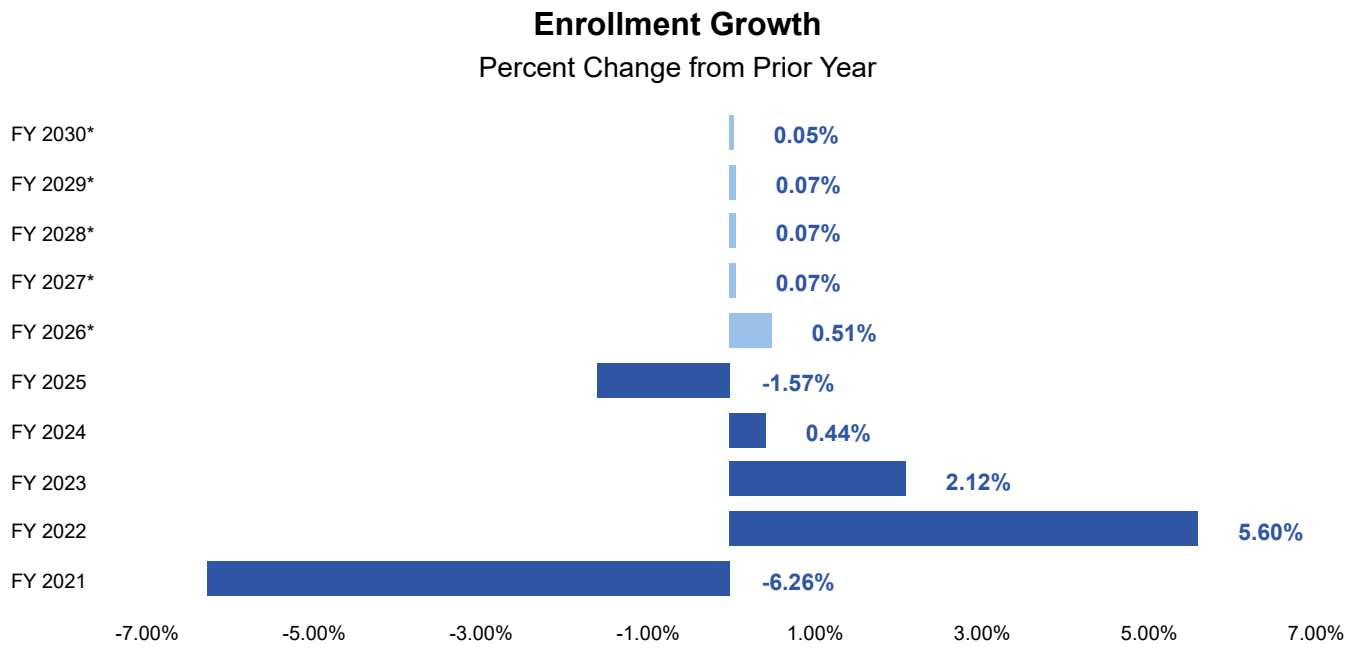


ADM ENROLLMENT HISTORY & PROJECTION

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.

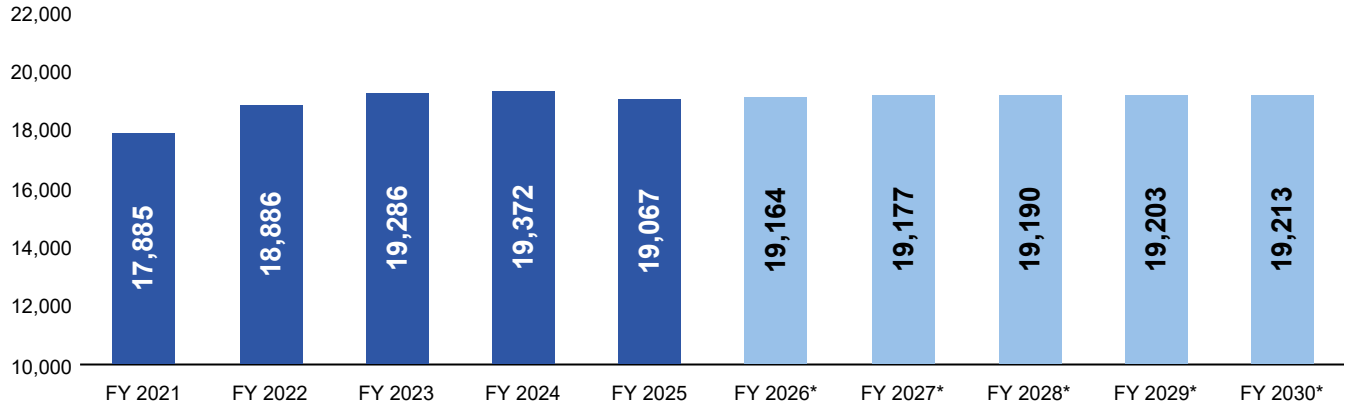
A factor of the average growth (0.54%) over the past 10 years for the District was applied for FY 2026-2030.



5 YEARS HISTORIC ENROLLMENT WITH 5 YEARS ENROLLMENT PROJECTION

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*	FY 2027*	FY 2028*	FY 2029*	FY 2030*
Enrollment (ADM)	17,885	18,886	19,286	19,372	19,067	19,164	19,177	19,190	19,203	19,213
Change from PY	(1,195)	1,001	400	85	(305)	97	13	13	13	10
% Change from PY	(6.26%)	5.60%	2.12%	0.44%	(1.57%)	0.51%	0.07%	0.07%	0.07%	0.05%

* Projected



ADM ENROLLMENT HISTORY BY GRADE LEVEL

Last Ten Fiscal Years, One Year Projection

Fiscal Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026*
PK	108	114	116	119	100	92	87	90	81	73	81
KG	1,489	1,420	1,440	1,513	1,444	1,360	1,508	1,413	1,375	1,328	1,281
1	1,386	1,511	1,430	1,435	1,469	1,340	1,451	1,549	1,426	1,346	1,327
2	1,389	1,436	1,532	1,410	1,488	1,367	1,388	1,518	1,584	1,426	1,371
3	1,490	1,442	1,437	1,520	1,447	1,335	1,469	1,450	1,531	1,585	1,437
4	1,508	1,516	1,444	1,478	1,566	1,338	1,425	1,542	1,481	1,518	1,594
5	1,447	1,538	1,517	1,472	1,510	1,401	1,440	1,476	1,568	1,502	1,547
Total Elem	**8,816**	**8,976**	**8,915**	**8,947**	**9,024**	**8,234**	**8,768**	**9,036**	**9,046**	**8,778**	**8,638**
6	1,451	1,474	1,552	1,523	1,519	1,396	1,475	1,484	1,496	1,562	1,505
7	1,314	1,448	1,490	1,530	1,544	1,397	1,429	1,474	1,503	1,480	1,577
8	1,392	1,340	1,454	1,469	1,529	1,420	1,487	1,477	1,466	1,494	1,467
Total MS	**4,158**	**4,262**	**4,496**	**4,522**	**4,592**	**4,212**	**4,391**	**4,435**	**4,465**	**4,536**	**4,549**
9	1,383	1,393	1,366	1,445	1,473	1,472	1,473	1,513	1,515	1,447	1,484
10	1,416	1,374	1,376	1,348	1,435	1,399	1,510	1,469	1,526	1,497	1,466
11	1,315	1,411	1,349	1,303	1,281	1,363	1,393	1,461	1,419	1,447	1,575
12	1,378	1,392	1,466	1,367	1,274	1,204	1,352	1,373	1,400	1,363	1,452
Total HS	**5,491**	**5,570**	**5,557**	**5,463**	**5,464**	**5,438**	**5,727**	**5,815**	**5,860**	**5,754**	**5,977**
Grand Total	**18,465**	**18,808**	**18,968**	**18,932**	**19,080**	**17,885**	**18,886**	**19,286**	**19,372**	**19,068**	**19,164**
Change	707	343	160	(36)	148	(1,195)	1,001	400	85	(304)	96
Percentage Change	3.8%	1.8%	0.8%	(0.2%)	0.8%	(6.7%)	5.3%	2.1%	0.4%	(1.6%)	0.5%

** Projected and unaudited ADM enrollment*

Source:

State of Alaska - Department of Education & Early Development
Average daily membership report for the fiscal year reporting 2016-26

ADM ENROLLMENT

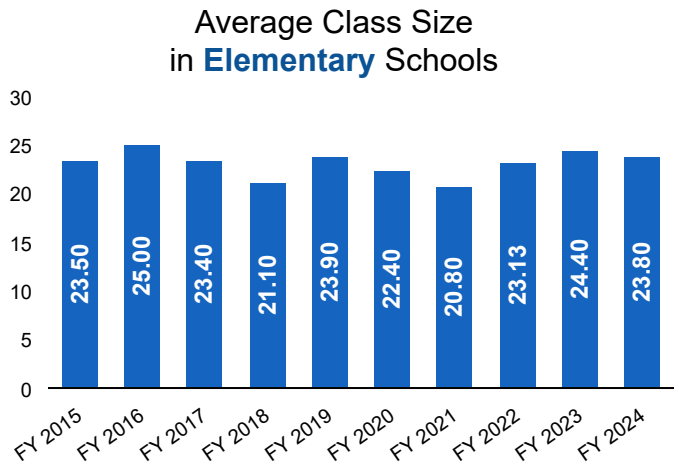
5 Years Enrollment History with 5 Years Enrollment Projection by School

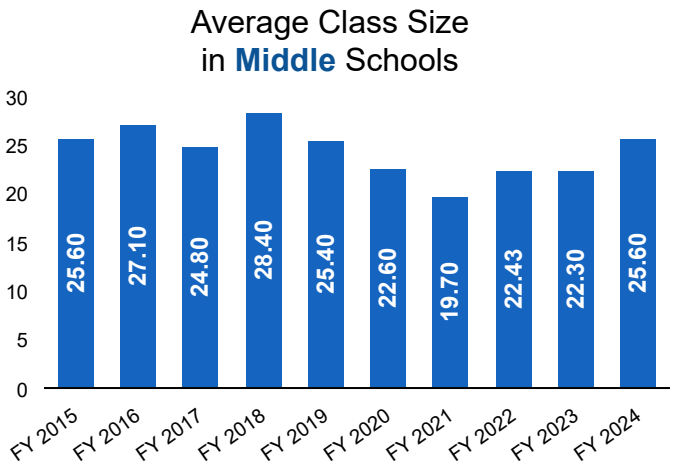
		FY 2021 ADM Count	FY 2022 ADM Count	FY 2023 ADM Count	FY 2024 ADM Count	FY 2025 ADM Count	FY 2026 PROJECTION	FY 2027 PROJECTION	FY 2028 PROJECTION	FY 2029 PROJECTION	FY 2030 PROJECTION
Elementary Schools											
030	Big Lake Elementary	292.38	336.43	353.15	313.45	333.15	315.00	315.00	315.00	315.00	315.00
032	Iditarod Elementary	343.95	371.75	397.00	410.00	384.00	377.00	377.00	377.00	377.00	377.00
033	Sherrod Elementary	376.65	372.15	393.30	371.00	358.15	348.00	348.00	348.00	348.00	348.00
034	Swanson Elementary	344.50	395.85	385.35	344.80	320.65	302.00	302.00	302.00	302.00	302.00
039	Snowshoe Elementary	275.45	317.75	342.95	355.80	349.20	353.00	353.00	353.00	353.00	353.00
041	Butte Elementary	230.90	247.78	247.50	263.78	236.25	231.00	231.00	231.00	231.00	231.00
043	Cottonwood Creek Elementary	348.10	403.48	434.83	422.75	390.80	376.00	376.00	376.00	376.00	376.00
044	Tanaina Elementary	322.50	348.50	384.40	368.73	318.33	301.00	301.00	301.00	301.00	301.00
045	Pioneer Peak Elementary	392.80	501.70	515.20	471.10	452.45	435.00	435.00	435.00	435.00	435.00
046	Larson Elementary	321.55	377.95	368.20	351.70	313.00	299.00	299.00	299.00	299.00	299.00
047	Finger Lake Elementary	352.35	377.10	388.45	396.13	406.93	416.00	416.00	416.00	416.00	416.00
048	Goose Bay Elementary	228.68	296.50	281.70	302.62	256.30	245.00	245.00	245.00	245.00	245.00
050	John Shaw Elementary	397.68	503.40	496.65	479.41	473.40	485.00	485.00	485.00	485.00	485.00
051	Meadow Lakes Elementary	256.10	265.85	288.20	281.05	286.00	295.00	295.00	295.00	295.00	295.00
052	Knik Elementary	222.40	263.35	245.30	267.60	263.30	269.00	269.00	269.00	269.00	269.00
053	Fred & Sarah Machetanz Elementary	422.63	450.80	464.60	476.75	464.80	464.00	464.00	464.00	464.00	464.00
054	Dena'ina Elementary	330.18	383.65	398.30	386.00	362.75	345.00	345.00	345.00	345.00	345.00
Middle Schools											
010	Palmer Middle	495.55	556.60	593.75	568.60	563.10	551.00	552.00	553.00	554.00	555.00
011	Wasilla Middle	567.45	605.15	609.10	567.60	582.60	588.00	589.00	590.00	591.00	592.00
012	Colony Middle	578.90	703.03	728.60	752.78	773.45	762.00	763.00	764.00	765.00	766.00
013	Teeland Middle	711.90	777.37	716.75	655.95	637.40	618.00	619.00	620.00	621.00	622.00
014	Houston Middle	241.65	315.55	328.35	343.90	317.65	309.00	309.00	309.00	309.00	309.00
High Schools											
001	Palmer High	658.93	742.98	730.83	658.68	622.55	612.00	613.00	614.00	615.00	616.00
003	Wasilla High	747.60	816.80	845.34	853.48	813.30	771.00	772.00	773.00	774.00	775.00
005	Colony High	994.73	1,144.95	1,120.69	1,098.30	1,048.18	1,013.00	1,014.00	1,015.00	1,016.00	1,017.00
007	Houston High	374.42	367.80	358.25	371.97	336.80	338.00	338.00	338.00	338.00	338.00
073	Mat-Su Career & Technical High	752.65	764.61	750.40	733.63	710.95	718.00	719.00	720.00	721.00	722.00
080	Joe Redington Jr/Sr High	533.65	573.29	555.60	523.10	500.36	478.00	478.00	478.00	478.00	478.00
Small Attendance Area											
002	Su Valley Jr/Sr High	172.90	208.30	220.00	235.00	233.80	237.00	237.00	237.00	237.00	237.00
031	Glacier View School	36.40	34.00	34.95	30.25	24.00	16.00	16.00	16.00	16.00	16.00
035	Talkeetna Elementary	66.50	85.50	91.55	107.10	107.83	114.00	114.00	114.00	114.00	114.00
036	Trapper Creek Elementary	13.00	17.00	22.00	24.75	17.20	20.00	20.00	20.00	20.00	20.00
038	Willow Elementary	106.55	124.94	126.95	118.35	118.75	117.00	117.00	117.00	117.00	117.00
042	Sutton Elementary	44.50	44.45	45.39	42.90	42.90	48.00	48.00	48.00	48.00	48.00
049	Beryozava School	16.00	30.00	23.75	31.25	39.00	42.00	42.00	42.00	42.00	42.00
Charter Schools											
061	Midnight Sun Family Learning Center	172.45	185.20	188.00	185.00	189.00	182.00	182.00	182.00	182.00	182.00
062	Academy Charter	253.95	256.20	261.00	265.50	268.00	266.00	266.00	266.00	266.00	266.00
063	Knik Tribal Charter	-	-	136.35	186.15	220.15	250.00	250.00	250.00	250.00	250.00
065	Twindly Bridge Charter	558.60	557.85	584.20	591.65	596.75	600.00	601.00	602.00	603.00	604.00
066	Birchtree Charter	353.80	405.80	407.00	407.45	416.25	431.00	431.00	431.00	431.00	431.00
067	American Charter Academy	174.20	192.20	186.40	196.65	193.00	185.00	185.00	185.00	185.00	185.00
078	Fronteras Spanish Immersion Charter	310.75	316.70	323.35	347.25	335.00	334.00	334.00	334.00	334.00	334.00
Alternative/Correspondence											
006	Burchell High	237.50	237.50	210.30	226.95	203.35	219.00	219.00	219.00	219.00	219.00
071	Valley Pathways Alternative	184.70	184.70	206.45	152.35	148.00	175.00	175.00	175.00	175.00	175.00
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	70.50	70.50	82.65	80.70	70.95	60.00	60.00	60.00	60.00	60.00
079	Mat-Su Middle College	187.15	187.15	181.55	203.50	223.00	234.00	234.00	234.00	234.00	234.00
091	Mat-Su Central Correspondence	2,151.08	2,151.08	2,216.90	2,533.33	2,729.21	3,005.00	3,009.00	3,013.00	3,017.00	3,021.00
TOTAL		**17,241.76**	**18,886.18**	**19,286.48**	**19,371.74**	**19,066.94**	**19,164.00**	**19,177.00**	**19,190.00**	**19,203.00**	**19,216.00**

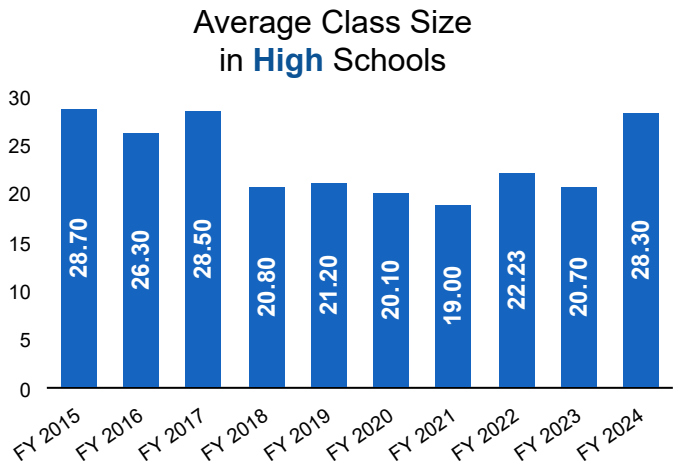
HISTORIC AVERAGE CLASS SIZE*

Last Ten School Years

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Elementary	23.50	25.00	23.40	21.10	23.90	22.40	20.80	23.13	24.40	23.80
Middle	25.60	27.10	24.80	28.40	25.40	22.60	19.70	22.43	22.30	25.60
High	28.70	26.30	28.50	20.80	21.20	20.10	19.00	22.23	20.70	28.30







*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 2025-2026	**Grades K-2**	**23 to 1**	**1 to 6**	**$85.00**	**$4.25**	**NA**
	Grades 3-5	**26 to 1**				
	Grades 6-8	**29 to 1**	**NA**	**$85.00**	**$4.25**	**$22.95**
	Grades 9-12	**33 to 1**	**NA**	**$85.00**	**$4.25**	**$65.45**
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**

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 2020, Accelerated Learning funds were applied only to the core area high schools as a blanket allocation for total enrollment at $50 per student.

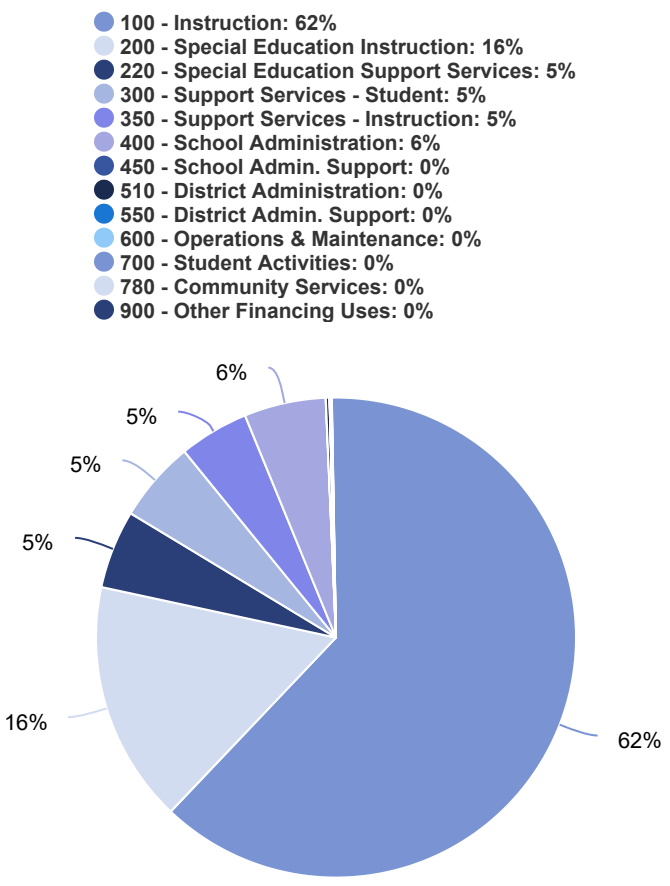
In FY 2021, Accelerated Learning funds were increased to $100 per student and applied only to those students who are actually enrolled in an IB/AP class District Wide.

FY 2026 STAFFING BY FUNCTION

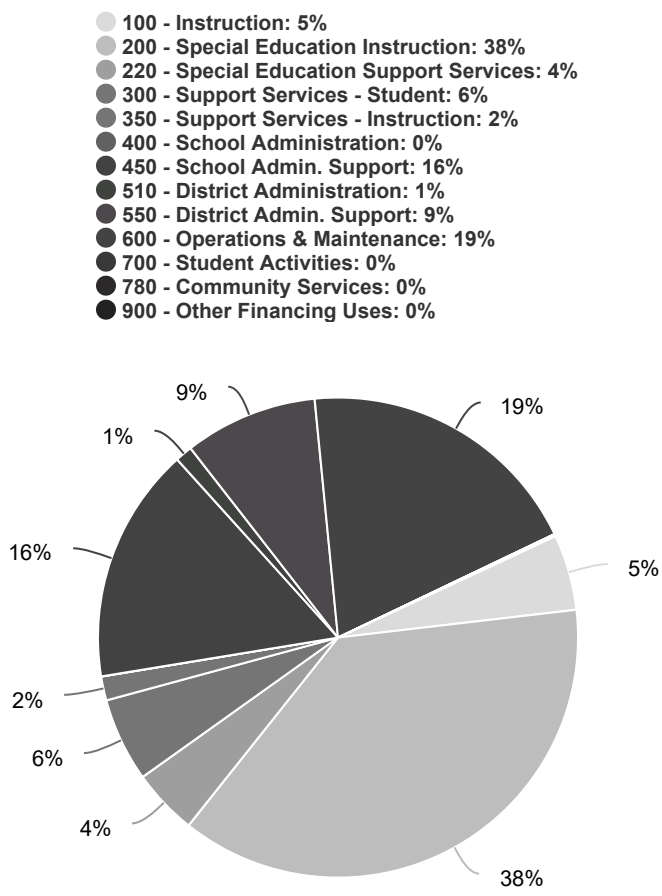
6/5/2025

	Certificated	Non-Certificated	Total Staffing
110 - Regular Education Instruction	741.29	39.57	780.86
200 - Special Education Instruction	193.50	290.97	484.47
220 - Special Education: Support	62.82	34.38	97.20
300 - Support Services: Students	64.94	43.78	108.72
350 - Support Services: Instruction	55.74	12.59	68.33
400 - School Administration	65.45	-	65.45
450 - School Administrative Support	-	123.25	123.25
510 - District Administration	3.00	9.00	12.00
550 - District Administrative Support	-	69.55	69.55
600 - Operations & Maintenance	-	150.81	150.81
700 - Student Activities	1.75	-	1.75
780 - Community Services	-	1.13	1.13
Total Staffing	**1,188.48**	**775.02**	**1,963.51**

Certificated Staffing by Function



Non-Certificated Staffing by Function



ADM Enrollment	17,885.13	18,886.18	19,286.48	19,530.00	19,066.94	19,164.00
Certificated	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Original	FY 2025 Current	FY 2026 Adopted
Director	6.49	6.30	7.10	10.35	9.35	7.35
Administrator	61.64	69.92	68.65	67.65	68.45	66.95
Classroom Teacher	603.03	671.38	668.96	735.32	756.91	703.79
SPED Teacher	208.89	203.69	170.35	176.23	182.95	177.60
Specialist - School	86.53	102.73	108.75	122.15	117.53	96.86
Counselor	28.31	33.08	32.59	34.45	33.95	33.85
Nurse	30.73	30.13	29.70	33.13	32.20	30.30
Specialist - Department	89.74	103.25	104.57	108.57	69.20	71.79
Total Certificated	**1,115.36**	**1,220.48**	**1,190.67**	**1,287.85**	**1,270.54**	**1,188.48**

Non-Certificated	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Original	FY 2025 Current	FY 2026 Adopted
School Board	7.00	7.00	7.00	7.00	7.00	7.00
Director	5.00	9.00	7.00	6.00	7.00	7.00
Supervisor	32.50	42.50	41.50	41.50	40.50	36.50
Instructional Aide	322.75	366.23	341.68	346.83	424.49	385.91
Support Staff	136.32	162.34	153.38	154.16	160.22	146.11
Custodial Staff	100.13	101.25	106.25	105.50	111.81	106.81
Specialist - Department	74.30	97.05	87.44	85.69	88.19	85.69
Total Non-Certificated	**678.00**	**785.37**	**744.25**	**746.68**	**839.21**	**775.02**
Total General Fund	**1,793.36**	**2,005.85**	**1,934.92**	**2,034.53**	**2,109.75**	**1,963.51**

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 $243.80 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 1,964 full-time equivalent (FTE) positions; 1,188 of them certificated. This represents a decrease of 82 certificated staffing in the General Fund, or 6.5%. 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 775 non-certificated FTE positions. This represents a decrease of approximately 64 FTE, or less than 7.6% decrease from the previous year. Overall, the District decreased its General Fund staffing by approximately 146 FTE, which represents a decrease of 6.9% from FY 2025's staffing.

However, these decreases actually represent changes in funding sources rather than an overall change to the total staffing of the District. When looking at all funding sources the District's staffing has been stable.

Special Revenue Funds Staffing Summary

ADM Enrollment	18,886.18	19,286.48	19,371.74	19,412.00	19,066.94	19,164.00
Certificated	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Original	FY 2025 Current	FY 2026 Budget
Director	5.25	5.46	8.55	8.10	4.65	6.05
Administrator	1.15	8.49	1.53	1.18	2.18	1.38
Classroom Teacher	131.28	186.14	109.48	61.89	14.88	15.90
SPED Teacher	7.92	9.97	21.84	21.38	0.60	0.50
Specialist - School	31.56	21.54	31.76	40.30	12.40	15.12
Counselor	15.08	8.09	9.16	7.71	7.59	8.11
Nurse	4.67	3.01	4.44	4.50	0.50	0.50
Specialist - Department	23.59	18.90	10.19	8.54	47.45	44.76
Total Certificated	**220.50**	**261.60**	**196.95**	**153.60**	**90.25**	**92.32**

Non-Certificated	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Original	FY 2025 Current	FY 2026 Budget
School Board	-	-	-	-	-	-
Director	1.00	-	2.74	3.00	2.00	1.00
Supervisor	5.00	8.38	9.00	9.91	8.50	11.00
Instructional Aide	71.66	52.74	94.05	111.38	39.05	46.06
Support Staff	79.73	86.99	66.07	69.31	66.07	63.65
Custodial Staff	2.75	7.50	0.75	0.75	0.75	0.75
Specialist - Department	23.00	28.30	31.57	29.25	29.88	29.88
Total Non-Certificated	**183.14**	**183.91**	**204.18**	**223.60**	**146.25**	**152.34**
Total Special Revenue	**403.64**	**445.51**	**401.13**	**377.20**	**236.50**	**244.66**

Proprietary Funds Staffing Summary

Certificated	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Original	FY 2025 Current	FY 2026 Budget
Director	-	-	-	-	-	-
Administrator	-	-	-	-	-	-
Classroom Teacher	-	-	-	-	-	-
SPED Teacher	-	-	-	-	-	-
Specialist - School	-	-	-	-	-	-
Counselor	-	-	-	-	-	-
Nurse	-	-	-	-	-	-
Specialist - Department	-	-	-	-	-	-
Total Certificated	**-**	**-**	**-**	**-**	**-**	**-**

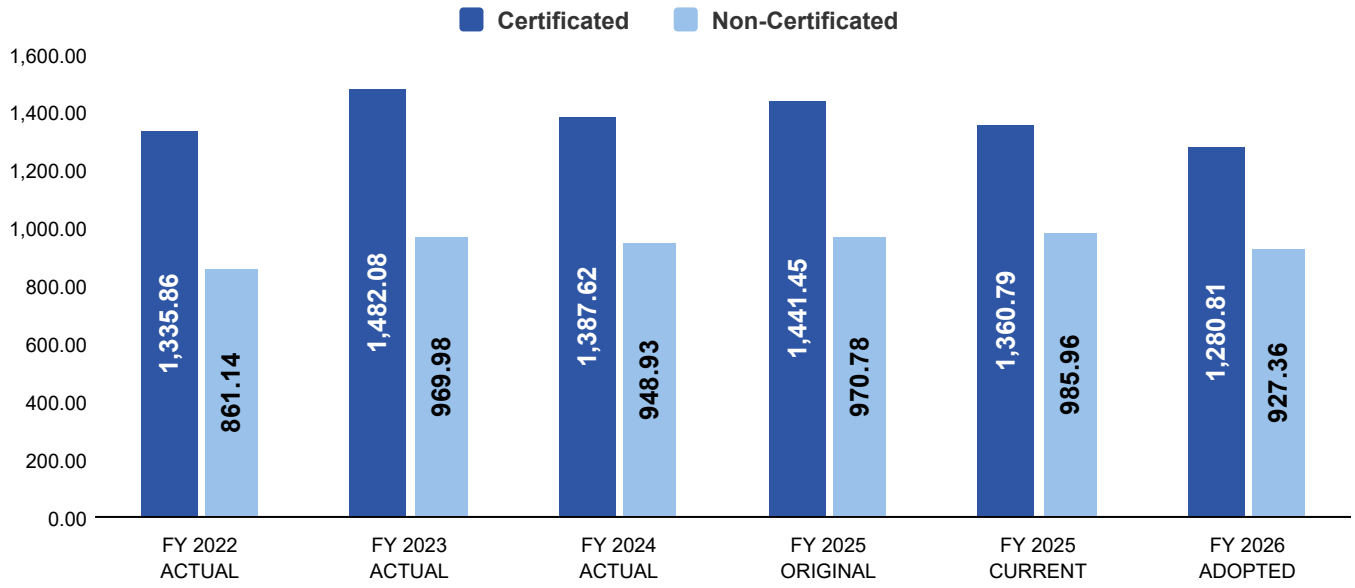
Non-Certificated	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Original	FY 2025 Current	FY 2026 Budget
School Board	-	-	-	-	-	-
Director	-	-	-	-	-	-
Supervisor	-	-	-	-	-	-
Instructional Aide	-	-	-	-	-	-
Support Staff	-	-	-	-	-	-
Custodial Staff	-	-	-	-	-	-
Specialist - Department	-	0.70	0.50	0.50	0.50	-
Total Non-Certificated	**-**	**0.70**	**0.50**	**0.50**	**0.50**	**-**
Total Special Revenue	**-**	**0.70**	**0.50**	**0.50**	**0.50**	**-**

Districtwide Staffing Summary - ALL FUNDS

ADM Enrollment	18,886.18	19,286.48	19,371.74	19,412.00	19,066.94	19,164.00
Certificated	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Original	FY 2025 Current	FY 2026 Budget
Director	11.74	11.76	15.65	18.45	14.00	13.40
Administrator	62.79	78.41	70.18	68.83	70.63	68.33
Classroom Teacher	734.31	857.52	778.44	797.21	771.79	719.69
SPED Teacher	216.81	213.66	192.19	197.61	183.55	178.10
Specialist - School	118.09	124.27	140.51	162.45	129.93	111.98
Counselor	43.39	41.17	41.75	42.16	41.54	41.96
Nurse	35.40	33.14	34.14	37.63	32.70	30.80
Specialist - Department	113.33	122.15	114.76	117.11	116.65	116.55
Total Certificated	**1,335.86**	**1,482.08**	**1,387.62**	**1,441.45**	**1,360.79**	**1,280.81**

Non-Certificated	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Original	FY 2025 Current	FY 2026 Budget
School Board	7.00	7.00	7.00	7.00	7.00	7.00
Director	6.00	9.00	9.74	9.00	9.00	8.00
Supervisor	37.50	50.88	50.50	51.41	49.00	47.50
Instructional Aide	394.41	418.97	435.73	458.21	463.54	431.97
Support Staff	216.05	249.33	219.45	223.47	226.29	209.76
Custodial Staff	102.88	108.75	107.00	106.25	112.56	107.56
Specialist - Department	97.30	126.05	119.51	115.44	118.57	115.57
Total Non-Certificated	**861.14**	**969.98**	**948.93**	**970.78**	**985.96**	**927.36**
Total Special Revenue	**2,197.00**	**2,452.06**	**2,336.55**	**2,412.23**	**2,346.75**	**2,208.17**

District Wide Staffing Summary - ALL FUNDS



TEACHER SALARY INFORMATION

Last Ten School Years

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Entry Level Salarya	$ 45,642	$ 46,213	$ 46,790	$ 46,790	$ 47,258	$ 47,258	$ 48,203	$ 50,151	$ 50,151	$ 53,205
Maximum Teacher Salaryb	85,704	86,775	87,860	87,860	88,739	88,739	88,396	94,170	94,170	102,240
Average Teacher Salaryc	68,665	69,275	70,098	70,480	70,671	70,708	71,059	73,345	73,680	75,315
% of Teachers at Max Column(s)d	44%	46%	46%	48%	49%	50%	51%	52%	53%	50%

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

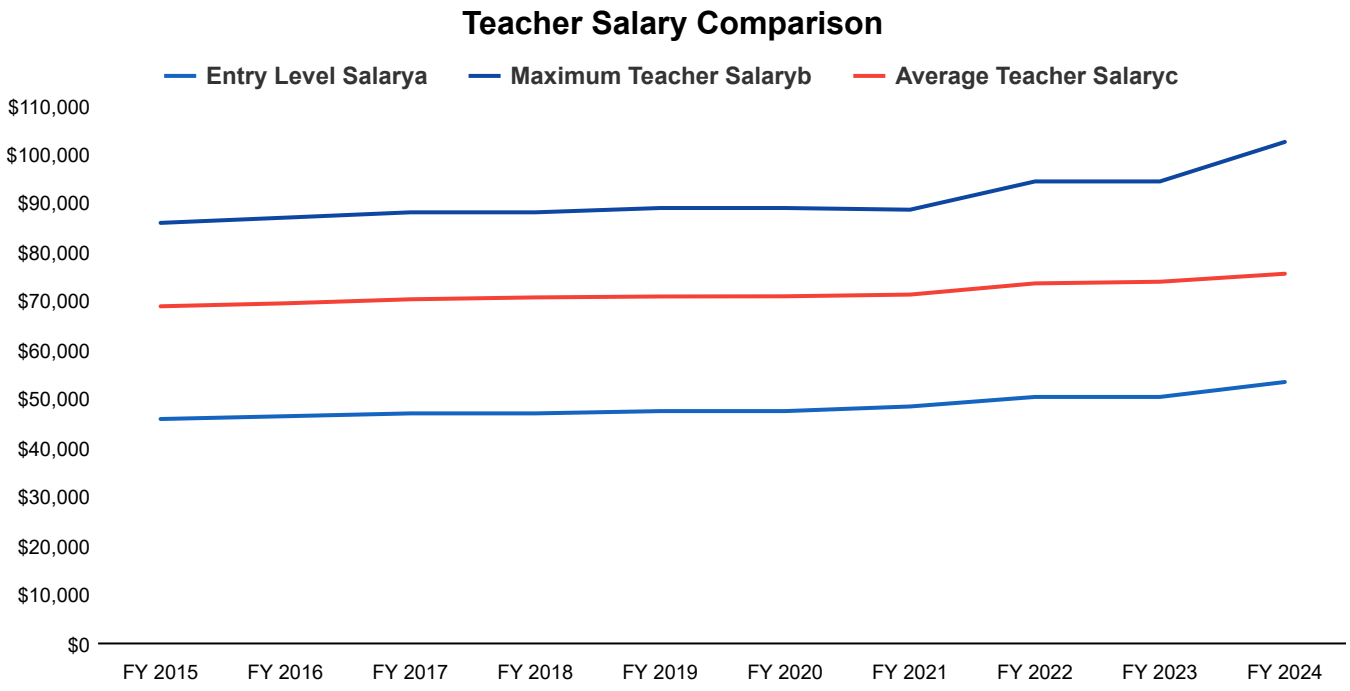
[b] Maximum salary represents a teacher with a masters degree, plus 45 additional credits, and at least 13 years of teaching experience.

[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:

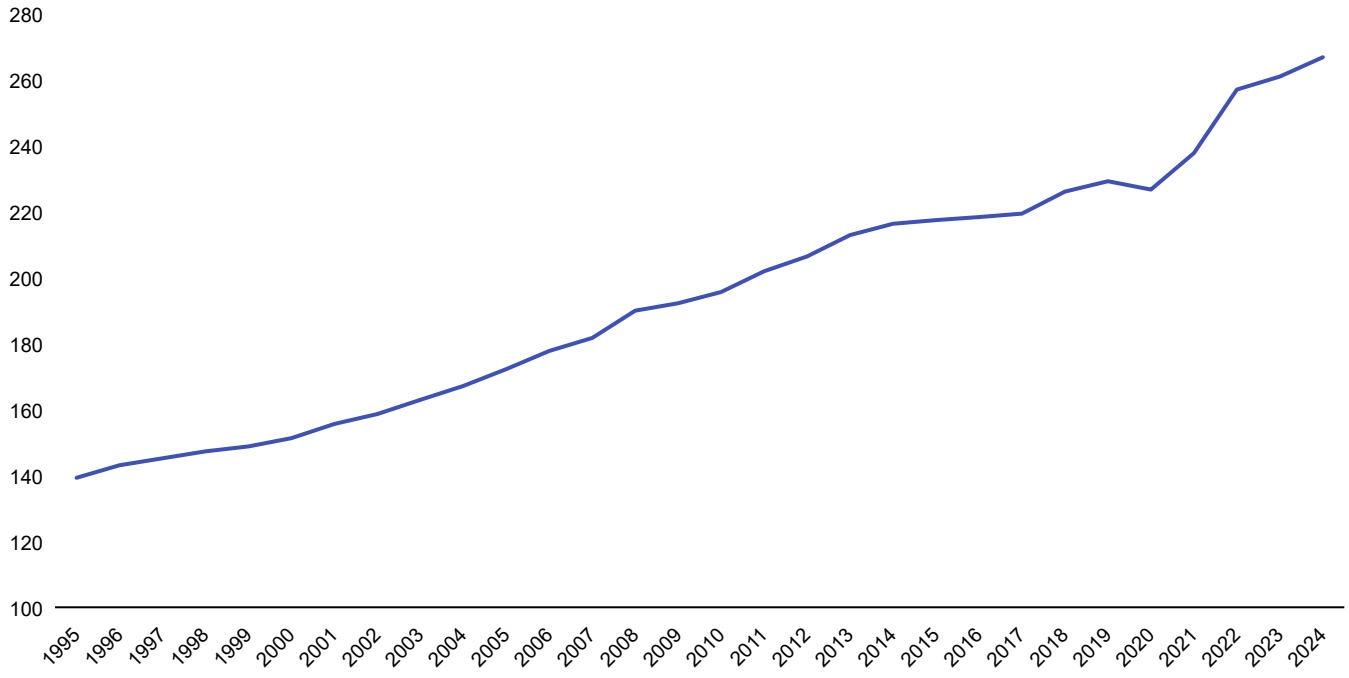
1. Bachelor
2. Bachelor + 15 credits
3. Bachelor + 30 credits
4. Bachelor + 45 credits or Masters
5. Bachelor + 60 credits or Masters + 15 credits
6. Masters + 30 credits
7. Masters + 45 credits

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
1995	138.90	2.90	2.15%	2010	195.14	3.40	1.77%
1996	142.70	3.80	2.74%	2011	201.43	6.28	3.22%
1997	144.80	2.10	1.47%	2012	205.92	4.49	2.23%
1998	146.90	2.10	1.45%	2013	212.38	6.47	3.14%
1999	148.40	1.50	1.02%	2014	215.81	3.42	1.61%
2000	150.90	2.50	1.68%	2015	216.91	1.10	0.51%
2001	155.20	4.30	2.85%	2016	217.83	0.92	0.42%
2002	158.20	3.00	1.93%	2017	218.87	1.04	0.48%
2003	162.50	4.30	2.72%	2018	225.55	6.67	3.05%
2004	166.70	4.20	2.58%	2019	228.68	3.13	1.39%
2005	171.80	5.10	3.06%	2020	226.15	(2.52)	(1.10%)
2006	177.30	5.50	3.20%	2021	237.19	11.04	4.88%
2007	181.24	3.94	2.22%	2022	256.42	19.24	8.11%
2008	189.50	8.26	4.56%	2023	260.37	3.95	1.54%
2009	191.74	2.25	0.63%	2024	266.21	5.84	2.24%



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

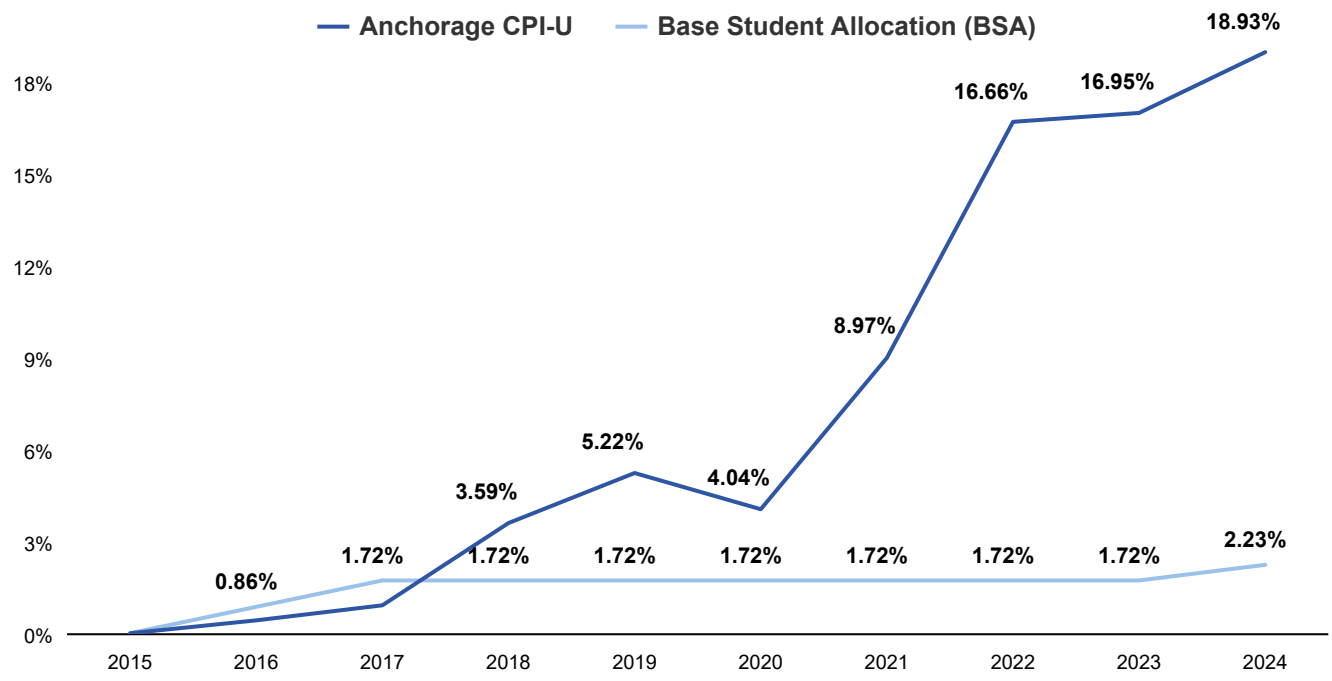
State Foundation Formula and the Base Student Allocation (BSA)

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.

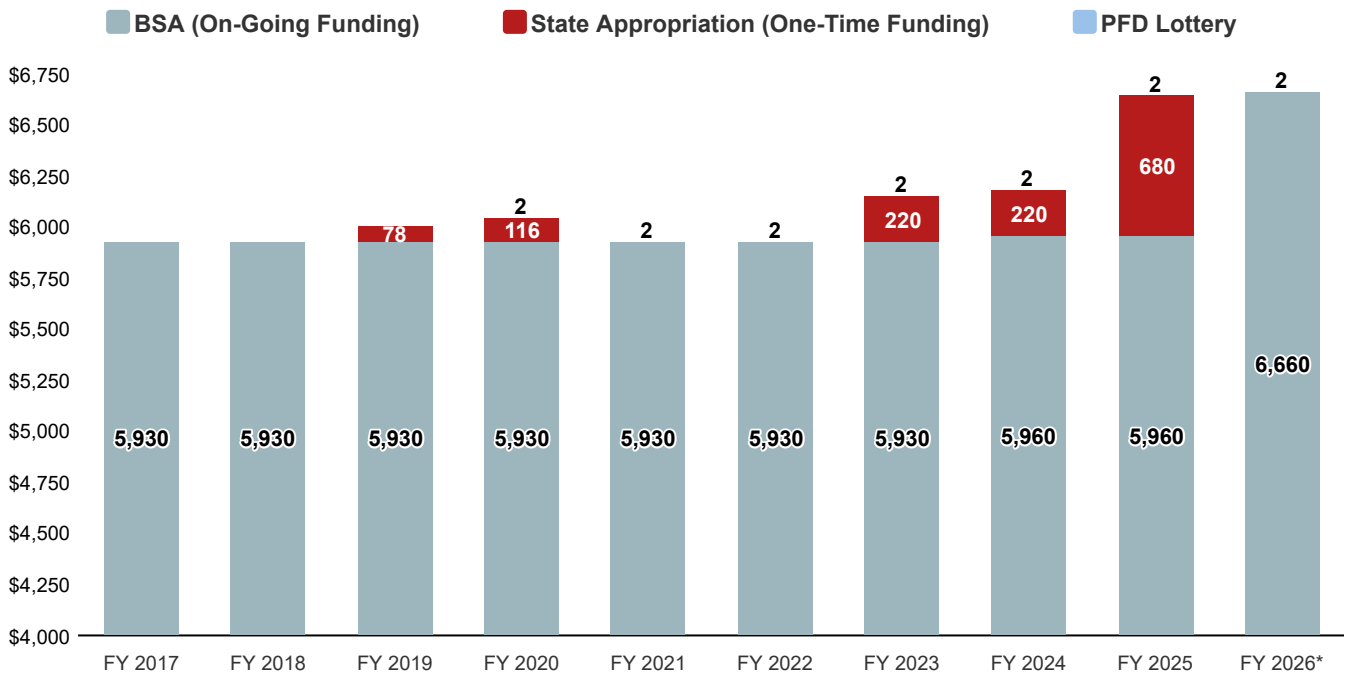


10 Year History of State Funding:

Per Adjusted Average Daily Membership (AADM)

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*
BSA (On-Going Funding)	5,930	5,930	5,930	5,930	5,930	5,930	5,930	5,960	5,960	6,660
State Appropriation (One-Time Funding)	-	-	78	116	-	-	220	220	680	-
PFD Lottery	-	-	-	2	2	2	2	2	2	2
	$ 5,930	**$ 5,930**	**$ 6,008**	**$ 6,048**	**$ 5,932**	**$ 5,932**	**$ 6,152**	**$ 6,182**	**$ 6,642**	**$ 6,662**

*Projected



CALCULATION OF PROJECTED AVERAGE DAILY MEMBERSHIP (ADM)

	2024-25 State Foundation Formula	2025-26 State Foundation Formula	
A	19,412.00	19,164.00	20-day Average Count
B	18,728.84	18,298.76	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
C	18,728.84	18,298.76	= B
D	0.070	0.070	District Cost Factor
E	1,311.02	1,280.91	= C x D
F	20,039.86	19,579.67	= B + E
J	0.20	0.20	Special Needs Factor
K	4,007.97	3,915.93	= F x J
L	24,047.83	23,495.61	= K + F
M	0.015	0.015	Vocational Education Factor
N	360.72	352.43	= L x M
O	24,408.55	23,848.04	= K + P
P	617.00	646.00	Intensive Needs Count
Q	13.00	13.00	Intensive Needs Factor
R	8,021.00	8,398.00	= P X Q
S	32,429.55	32,246.04	= O + R
T	3,418.00	3,635.00	Correspondence Count
U	0.90	0.90	Correspondence Factor
V	3,076.20	3,271.50	Adjusted Correspondence Count (= T x U)
W	**35,505.75**	**35,517.54**	**Total ADM (= S + V)**

CALCULATION OF FOUNDATION FUNDING

	2024-25 State Foundation Formula	2025-26 State Foundation Formula	
X	35,505.75	35,517.54	Total ADM (W)
Y	5,960.00	6,660.00	Base Student Allocation
Z	211,614,258.00	236,546,829.00	Basic Need (= X x Y)
AA	47,177,910.00	49,661,045.00	Minimum Required Local
AB	164,436,347.00	186,885,784.00	= Z - AA
AC	16.00	16.00	Quality Schools Factor
AD	568,092.00	568,281.00	= X x AC
AE	24,397,915.00	-	One-Time State Grant
AF	1,035,900.00	-	Alaska Reads Act
AG	66,931.00	65,707.00	PFD Raffle
AH	**190,505,185.00**	**187,519,772.00**	**Total Foundation Funding (= AB + AD + AE + AF + AG)**

CALCULATION OF MINIMUM REQUIRED LOCAL CONTRIBUTION

	2024-25 State Foundation Formula	2025-26 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 (2023)	TAX BASE (2024)	
	$ 17,802,984,994	$ 18,740,016,879	
	0.00265	0.00265	Times 2.65 mils
	$ 47,177,910	$ 49,661,045	
	OR		
B	Prior year ACTUAL basic need times 45%		
	$ 211,041,752	$ 210,687,550	Prior year ACTUAL basic need
	0.45	0.45	Times 45%
	$ 94,968,788	$ 94,809,398	
	$ 47,177,910	**$ 49,661,045**	**Minimum Required Local Contribution**

CALCULATION OF MAXIMUM REQUIRED LOCAL CONTRIBUTION

	2024-25 State Foundation Formula	2025-26 State Foundation Formula	
	The maximum allowable local contribution is the GREATER of:		
A	An additional 2 mils of the tax base		
	$ 17,802,984,994	$ 18,740,016,879	Tax Base
	0.002	0.002	Times 2 mils
	$ 35,605,970	$ 37,480,034	
	OR		
B	23% of basic plus the minimum required local contribution		
	$ 235,316,935	236,546,829.00	Basic need+ Quality schools +One-Time
	0.23	0.23	Times 23%
	$ 54,122,895	$ 54,405,771	23% of basic need
	$ 47,177,910	$ 49,661,045	Minimum required local contribution
	$ 101,300,805	$ 104,066,816	
	$ 101,300,805	**$ 104,066,816**	**Maximum Local Contribution Allowed**

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

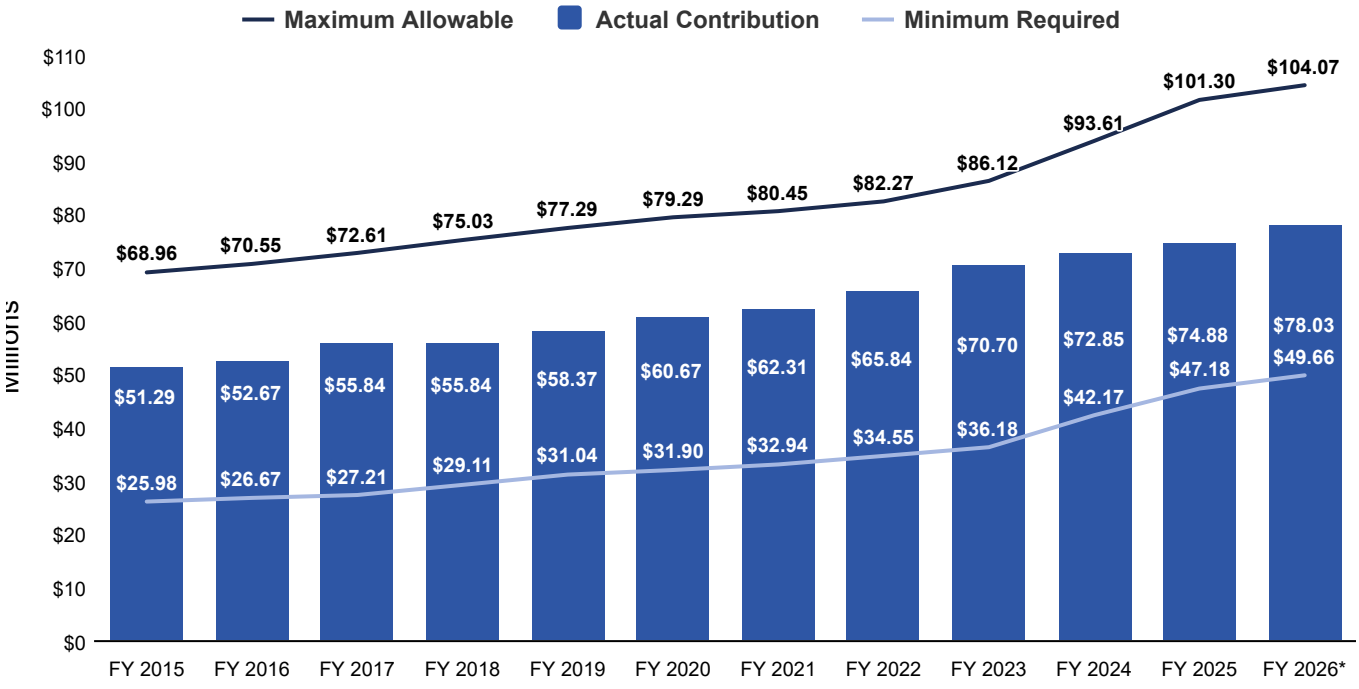
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Actual % of Maximum	74%	75%	77%	74%	76%	77%
Maximum Allowable	$ 68,958,493	$ 70,545,773	$ 72,606,177	$ 75,025,466	$ 77,291,155	$ 79,292,520
Actual Contribution	$ 51,291,720	$ 52,665,941	$ 55,841,300	$ 55,841,300	$ 58,374,918	$ 60,665,932
Minimum Required	$ 25,982,579	$ 26,670,537	$ 27,211,000	$ 29,112,441	$ 31,044,783	$ 31,902,441
Enrollment (ADM)	17,757	18,465	18,809	18,968	18,932	19,080
Per Pupil Contribution	**$ 2,888**	**$ 2,852**	**$ 2,969**	**$ 2,944**	**$ 3,083**	**$ 3,180**

*Projected or Unaudited Amounts

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

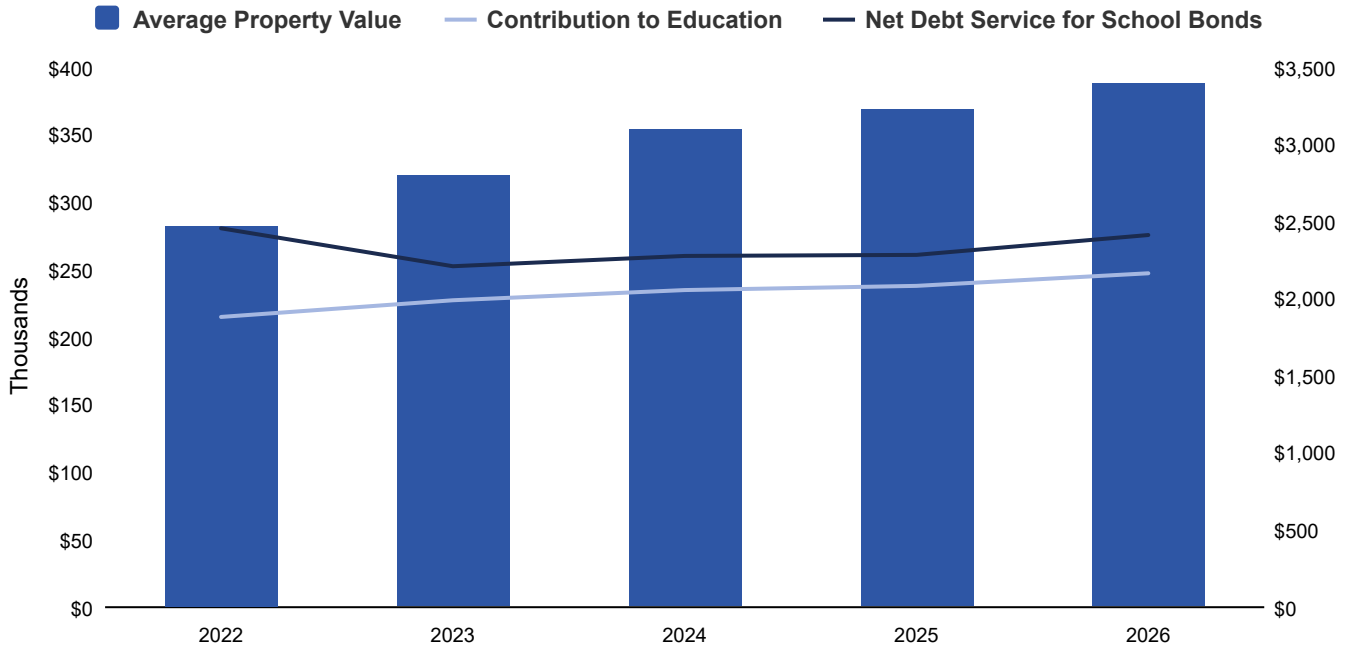
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026*
Actual % of Maximum	77%	80%	82%	78%	74%	75%
Maximum Allowable	$ 80,446,414	$ 82,273,475	$ 86,120,972	$ 93,609,496	$ 101,300,805	$ 104,066,816
Actual Contribution	$ 62,310,148	$ 65,841,806	$ 70,696,614	$ 72,846,459	$ 74,881,853	$ 78,033,127
Minimum Required	$ 32,944,658	$ 34,548,940	$ 36,177,500	$ 42,173,492	$ 47,177,910	$ 49,661,045
Enrollment (ADM)	17,885	18,895	19,286	19,372	19,067	19,164
Per Pupil Contribution	**$ 3,484**	**$ 3,485**	**$ 3,666**	**$ 3,760**	**$ 3,927**	**$ 4,072**

*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 2022		FY 2023		FY 2024		FY 2025		FY 2026	
Average Property Value	**$ 283,472**		**$ 320,688**		**$ 354,162**		**$ 369,300**		**$ 388,087**	
Contribution to Education	6.339	$ 1,873	5.917	$ 1,980.98	5.525	$ 2,047	5.355	$ 2,074.17	5.247	$ 2,155.69
Net Debt Service for School Bonds	1.941	574	0.658	$ 220.29	0.596	221	0.518	$ 200.64	0.603	$ 247.74
Net Debt Service for all other Bonds	0.382	113	0.375	$ 125.55	0.553	205	0.390	$ 151.06	0.464	$ 190.63
Borough Operations & Capital	1.280	378	1.951	$ 653.18	1.722	638	2.485	$ 962.13	2.171	$ 891.94
Unfunded Mandates	-	-	-	$ 0.00	-	-	-	$ 0.00	-	$ 0.00
Total Mill Rate & Average Tax Payer Cost	**9.942**	**$ 2,938**	**8.901**	**$ 2,980**	**8.396**	**$ 3,111**	**8.748**	**$ 3,388**	**8.485**	**$ 3,486**



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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BOROUGH TAX INFORMATION: YOUR PROPERTY TAX DOLLARS AT WORK

MATANUSKA-SUSITNA BOROUGH, ALASKA 2025

Matanuska-Susitna Borough Tax Bill And Mill Rate

The typical homeowner in the Matanuska-Susitna Borough would pay an average of $3,388 in property taxes (both areawide and non-areawide), based on an average assessed value of $369,300.

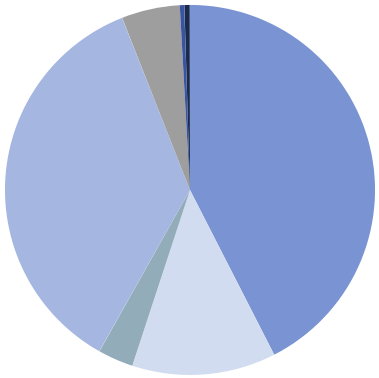
A mill rate, or mill levy is the rate of tax to be assessed on all taxable property. Mill rates are expressed in terms of $1 tax per $1,000 of assessed value.

Contribution to education makes up the largest distribution of tax funds with a mill rate equivalent of 5.355 Mills.

8.748
2025 Areawide Mill Rate

FY 2025 Areawide Expenditures			FY25*
Education Operating	42.49%	$	75.03
Education Debt Service	12.56%	$	22.18
Other Debt Service	3.10%	$	5.47
Areawide Services	35.87%	$	63.35
Capital	5.10%	$	9.01
Grants & Pass Through	0.00%	$	-
Port MacKenzie	0.39%	$	0.70
Transfer to Fire Service Areas	0.48%	$	0.86
Total Expenditure	**100.00%**	**$**	**176.58**

*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 113,920 has 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 $369,300 with a mill rate of 8.748 for Areawide, comes to a total of $3,388 for the average homeowners property tax.

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

$$\frac{\$385{,}306 * 8.748}{1000} = \$3{,}388$$

On The Dollar How The Average $3,388 Areawide 2025 Tax Bill Is Spent

	Average	Per$1
Education Operating	2074	0.61
Education Debt Service	201	0.06
Other Debt	151	0.05
Borough Operations & Capital Projects	962	0.28



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 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Areawide Borough	9.984	9.984	10.332	10.310	10.386	10.322	9.942	8.901	8.396	8.748
Non-Areawide Borough	0.517	0.525	0.548	0.548	0.057	0.051	0.432	0.392	0.390	0.387
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	3.430	3.430	3.430	3.430	3.430	3.430	3.430	3.160	3.000	2.912
Service Area Number 4	4.820	4.590	4.590	4.590	4.590	4.590	4.590	4.110	4.113	4.113
Service Area Number 7	1.070	0.910	0.910	0.910	0.910	0.910	1.500	1.500	1.500	1.500
Service Area Number 8	-	-	-	-	-	-	-	-	-	-

	Overlapping Rates									
	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Service Area Number 9	2.780	2.780	2.780	2.780	2.780	2.780	2.780	2.640	1.900	1.836
Service Area Number 14	1.860	1.850	1.850	1.850	1.850	1.850	1.850	1.739	1.500	1.500
Service Area Number 15	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.080	4.077	4.077
Service Area Number 16	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.370	1.342	1.315
Service Area Number 17	2.920	2.920	2.920	2.920	2.920	2.920	2.920	2.730	2.200	2.200
Service Area Number 19	2.510	2.510	2.500	2.510	2.510	2.510	2.510	2.370	2.368	2.368
Service Area Number 20	3.500	3.500	3.500	3.500	3.500	3.500	3.500	3.370	3.370	3.370
Service Area Number 21	2.570	2.570	2.570	2.570	2.570	2.570	2.570	2.490	2.466	2.800
Service Area Number 23	4.590	4.590	4.590	4.590	4.590	4.590	4.590	4.370	4.202	4.202
Service Area Number 24	2.040	2.040	2.040	2.040	2.040	3.040	3.040	2.910	2.914	2.914
Service Area Number 25	1.730	1.730	1.730	1.730	1.730	1.730	1.730	1.630	1.400	1.400
Service Area Number 26	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.210	2.880	2.792
Service Area Number 27	3.480	3.480	3.480	3.480	3.480	3.480	3.480	3.280	2.900	2.832
Service Area Number 28	2.000	1.990	1.990	1.990	1.990	1.990	1.990	1.870	1.600	1.700
Service Area Number 29	3.010	3.120	3.120	3.120	3.120	3.120	3.120	3.040	3.041	3.041
Service Area Number 30	4.410	4.410	4.410	4.410	4.410	4.410	4.410	4.300	4.301	4.301
Service Area Number 31	3.680	3.680	3.680	3.680	3.680	3.680	3.680	3.350	3.352	3.352
Service Area Number 35	2.750	2.750	2.750	2.750	2.750	2.750	2.750	2.640	2.637	2.637
Service Area Number 69	9.120	9.400	9.400	9.400	9.400	9.400	9.400	9.500	9.500	9.500
Service Area Number 130	1.990	2.150	2.150	2.120	2.120	2.150	2.150	1.950	1.900	1.846
Service Area Number 131	3.240	3.240	3.240	3.240	3.240	3.240	3.240	3.060	2.592	2.592
Service Area Number 132	0.940	0.960	0.960	0.960	0.960	0.960	0.960	0.900	0.881	0.863
Service Area Number 135 *	3.210	3.210	3.210	3.210	3.210	3.210	3.210	3.200	3.196	3.196
Service Area Number 136	1.880	2.200	2.200	2.200	2.200	2.200	2.200	2.060	2.000	1.950
Service Area Number 140	-	-	-	-	-	-	-	-	-	-
Jimmy's Drive	-	-	-	-	-	5.030	5.030	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.

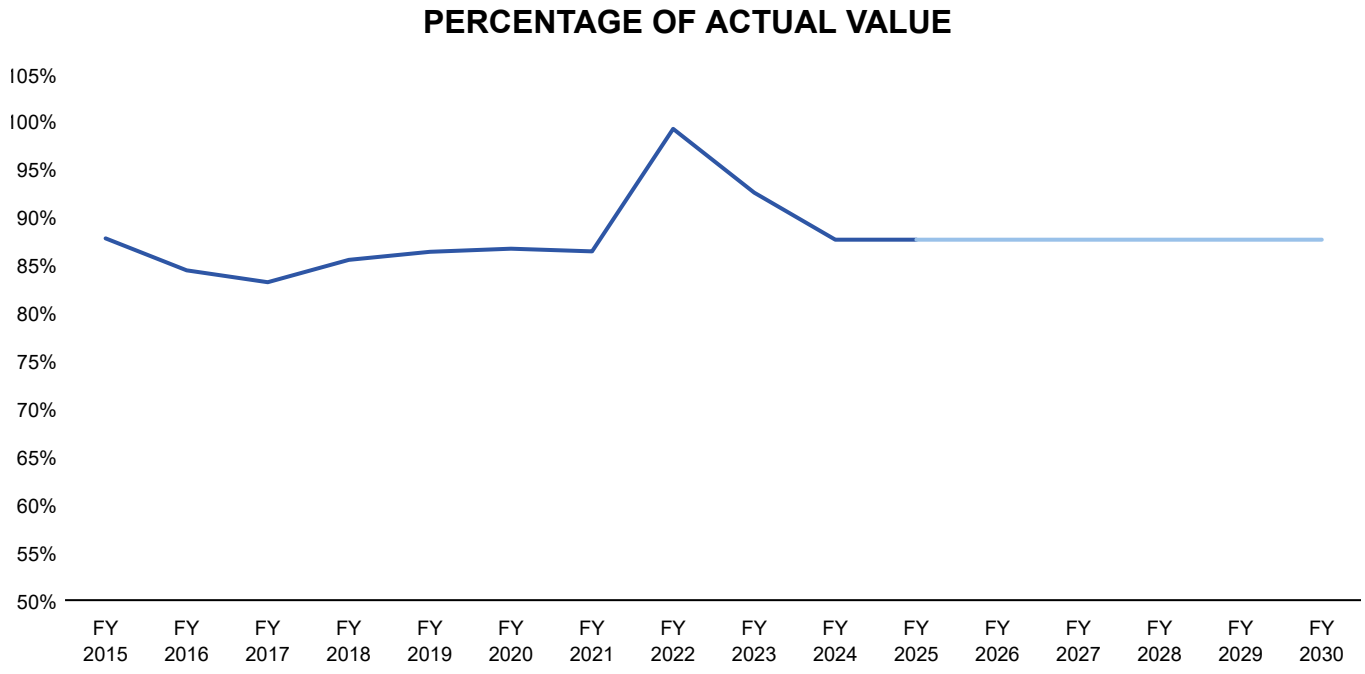
Source: Matanuska-Susitna Borough Adopted Budget for 2026. This information is for the most recent fiscal year available by the publication date of the School District's Budget Document.

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 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	18,893,042,739	82,682,383	3,389,343,794	15,586,381,328	8.396	17,802,984,997	87.55%
FY 2025	*19,554,299,235*	*85,576,266*	*3,507,970,827*	*16,131,904,674*	*8.748*	*18,426,089,472*	*87.55%*
FY 2026	*20,238,699,708*	*88,571,436*	*3,630,749,806*	*16,696,521,338*	*8.495*	*19,071,002,603*	*87.55%*
FY 2027	*20,947,054,198*	*91,671,436*	*3,757,826,049*	*17,280,899,585*	*8.495*	*19,738,487,695*	*87.55%*
FY 2028	*21,680,201,095*	*94,879,936*	*3,889,349,961*	*17,885,731,070*	*8.495*	*20,429,334,764*	*87.55%*
FY 2029	*22,439,008,133*	*98,200,734*	*4,025,477,209*	*18,511,731,658*	*8.495*	*21,144,361,481*	*87.55%*
FY 2030	*23,224,373,418*	*101,637,760*	*4,166,368,912*	*19,159,642,266*	*8.495*	*21,884,414,132*	*87.55%*

Estimated & Projected Assumes 3.5% Growth Annually



PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Taxes Levied for the Fiscal Year	$121,650,445	$130,590,976	$138,589,875	$146,304,207	$152,062,345
Net Tax Levy	$111,744,106	$119,295,403	$126,423,474	$132,715,228	$137,119,008
COLLECTED WITHIN THE LEVY FISCAL YEAR					
Amount	$108,285,996	$116,527,024	$122,648,889	$126,903,605	$133,194,431
% of Levy	96.91%	97.68%	97.01%	95.62%	97.14%
Collections in Subsequent Years	$ 3,296,725	$ 2,472,386	$ 3,217,501	$ 4,557,599	$ 2,732,639
TOTAL COLLECTIONS TO DATE					
Amount	$111,582,721	$118,999,410	$125,866,390	$131,461,204	$135,927,070
% of Net Levy	99.86%	99.75%	99.56%	99.06%	99.13%

Source: Matanuska-Susitna Borough Annual Comprehensive Financial Report for the year ended June 30, 2024. 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 2020	FY 2021	FY 2022	FY 2023	FY 2024
Taxes Levied for the Fiscal Year	$156,626,653	$162,608,723	$169,441,990	$172,384,353	$178,836,202
Net Tax Levy	$140,443,703	$145,797,613	$151,761,074	$155,024,646	$161,496,772
COLLECTED WITHIN THE LEVY FISCAL YEAR					
Amount	$135,753,457	$142,251,044	$149,328,084	$153,380,196	$160,408,599
% of Levy	96.66%	97.57%	98.40%	98.94%	99.33%
Collections in Subsequent Years	$ 2,729,853	$ 1,528,392	$ 721,163	$ 323,178	$ -
TOTAL COLLECTIONS TO DATE					
Amount	$138,483,310	$143,779,436	$150,049,247	$153,703,374	$160,408,599
% of Net Levy	98.60%	98.62%	98.87%	99.15%	99.33%

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 2023 adopted mill rate totaled 8.901, a marginal decrease from 2022. The notable decrease is accounted for in Voter Approved Net Debt Service for Education.

In 2022, 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 2023, 2024, or for 2025 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

	2021	2022	2023	2024	2025	2026
Contribution to Education	6.302	6.339	5.917	5.525	5.355	5.247
Voter Approved Net Debt Service for Education	2.313	1.941	0.658	0.596	0.518	0.603
Net Debt Service for all other Bonds	0.477	0.382	0.375	0.553	0.390	0.464
Borough Operations & Capital	1.230	1.280	1.951	1.722	2.484	2.171
Unfunded Mandates	-	-	-	-	-	-
Total Area Wide Mill Rate	**10.322**	**9.942**	**8.901**	**8.396**	**8.748**	**8.485**

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

As of 6/30/2024

Governmental Unit		Debt Outstanding	% Available to this Governmental Unit		Share of Direct and Overlapping Debt
Education Debt	$	143,415,000	100%	$	143,415,000
Certificates of Participations		9,580,000			9,580,000
Notes Payable					
AK Clean Water Fund Loans		7,664,158	100%		7,664,158
USDA		5,776,417	100%		5,776,417
Parks & Recreation		15,675,000	100%		15,675,000
Transportation		29,530,000	100%		29,530,000
Total	**$**	**211,640,575**	**100%**	**$**	**211,640,575**
Unamortized Bond Premiums		13,898,928	100%		13,898,928
Total	**$**	**225,539,503**	**100%**	**$**	**225,539,503**
Net Direct and Overlapping Debt				**$**	**225,539,503**

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, 2024. 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 2015	FY 2016	FY 2017	FY 2018	FY 2019
GOVERNMENT ACTIVITIES					
General Obligation Bonds	$335,920,000	$314,755,000	$313,680,000	$290,020,000	$269,440,000
Certificates of Participation	12,195,000	10,885,000	20,585,000	19,130,000	17,610,000
Notes Payable	292,721	6,781,005	7,490,497	7,248,163	7,759,268
Unamortized Bond Premium	33,411,389	30,910,711	36,415,101	33,744,998	31,129,886
Capital Leases	-	-	-	-	-
BUSINESS-TYPE ACTIVITIES					
General Obligation Bonds	$5,250,000	$4,750,000	$4,230,000	$3,690,000	$3,125,000
Notes Payable	4,395,179	6,147,994	5,956,722	6,857,169	10,572,460
Unamortized Bond Premium	508,184	449,547	390,911	332,274	273,637
TOTAL PRIMARY GOVERNMENT	**$391,972,473**	**$374,679,257**	**$388,748,231**	**$361,022,604**	**$339,910,251**
% of Personal Income	8.40%	7.89%	7.72%	7.33%	6.48%
Per Capita	3,879	3,599	3,659	3,370	3,138

NOTES: Matanuska-Susitna Borough Comprehensive Annual Financial Report for the year ended June 30, 2024. 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 6/30/2024

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Population	101,062	104,119	106,232	107,115	108,317
Assessed Property Value	9,004,077,191	9,266,261,014	9,735,990,144	10,009,586,623	10,387,398,286
General Obligation Bonds	375,089,573	350,865,258	354,723,066	327,787,272	303,968,523
Debt Services Monies	1,100,905	957,077	4,789,381	4,893,305	6,017,111
Total Outstanding Debt	**$373,988,668**	**$349,908,181**	**$349,933,685**	**$322,893,967**	**$297,951,412**
Legal Debt Limit*	630,285,403	648,638,271	681,519,310	700,671,064	727,117,880
% of the Debt Limit	59.34%	53.95%	51.35%	46.08%	40.98%
Total Outstanding Debt Cost Per Capita	$3,700.59	$3,360.66	$3,294.05	$3,014.46	$2,750.74
% of Taxable Assessed Value of Property*	4.04%	3.59%	3.50%	3.11%	2.77%

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

OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
GOVERNMENT ACTIVITIES					
General Obligation Bonds	$255,315,000	$238,260,000	$219,460,000	$210,700,000	$188,620,000
Certificates of Participation	16,030,000	14,400,000	12,690,000	10,905,000	9,580,000
Notes Payable	14,851,809	29,113,528	13,837,131	13,642,216	13,440,574
Unamortized Bond Premium	22,343,617	20,164,302	18,014,335	15,884,517	13,898,928
Capital Leases	-	-	671,249	198,744	177,210
BUSINESS-TYPE ACTIVITIES					
General Obligation Bonds	$2,545,000	$1,940,000	$1,320,000	$675,000	$-
Notes Payable	6,722,723	16,316,392	10,941,591	10,599,243	10,252,814
Unamortized Bond Premium	215,001	156,364	97,728	39,097	-
TOTAL PRIMARY GOVERNMENT	**$318,023,150**	**$320,350,586**	**$276,360,785**	**$262,445,073**	**$235,969,526**
% of Personal Income	5.73%	5.34	4.2	-%	-%
Per Capita	2,949	2,985	2,540	2,348	2,071

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING

As of 6/30/2024

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Population	107,829	107,305	108,805	111,752	113,920
Assessed Property Value	10,767,072,702	11,254,973,908	13,532,648,448	14,715,173,586	15,586,381,328
General Obligation Bonds	280,418,618	260,677,030	238,892,063	227,298,614	202,518,928
Debt Services Monies	5,339,817	16,671,081	23,438,124	15,759,097	N/A
Total Outstanding Debt	**$282,670,998**	**$243,849,585**	**$215,453,939**	**$199,539,517**	**$199,539,517**
Legal Debt Limit*	753,695,089	787,848,174	947,285,391	1,030,062,151	1,091,046,693
% of the Debt Limit	37.50%	30.95%	29.30%	19.37%	18.29%
Total Outstanding Debt Cost Per Capita	$2,621.47	$2,272.49	$1,980.18	$1,785.56	$1,751.58
% of Taxable Assessed Value of Property*	2.51%	2.17%	2.05%	2.05%	2.05%

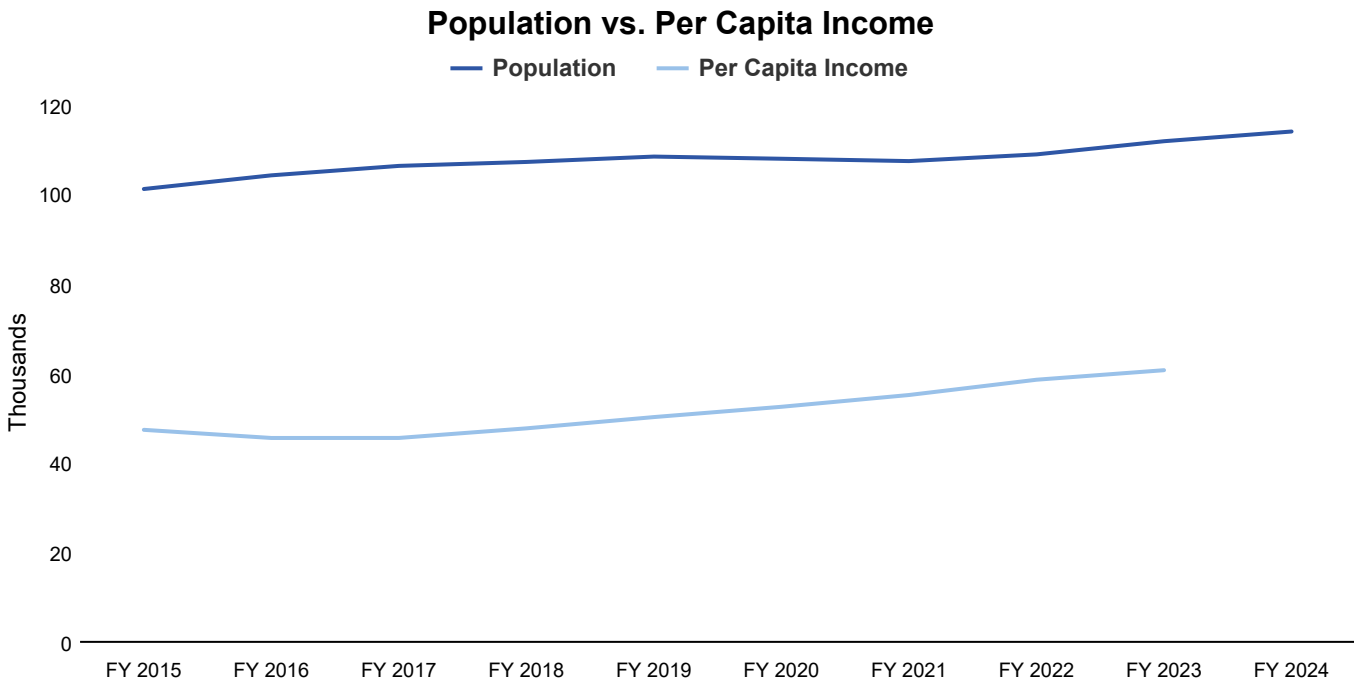
DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Calendar Years

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Population	101,062	104,119	106,232	107,115	108,317	107,829	107,305	108,805	111,752	113,920
Personal Income (thousands of $)	$ 4,712,798	$ 4,658,442	$ 4,744,355	$ 4,998,190	$ 5,311,995	$ 5,628,244	$ 6,103,713	$ 6,627,446	$ 6,976,303	N/A
Per Capita Income	$ 47,199	$ 45,378	$ 45,384	$ 47,530	$ 50,052	$ 52,354	$ 54,989	$ 58,406	$ 60,538	N/A
School Enrollment	17,757	18,466	18,809	18,968	18,932	19,080	17,885	18,886	19,286	19,372
Unemployment Rate	5.6%	5.8%	7.0%	6.7%	6.0%	5.9%	6.8%	6.0%	4.8%	5.1%

Note: Data for calendar year 2024 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, 2022. This information is for the most recent fiscal year available by publication date of the School District Budget Document.



PRINCIPAL TAXABLE PROPERTIES

2024 Compared to 2015 (10 year Comparison)

Taxpayer	2024 Taxable Assessed Valuation	2024 Rank	2024 Percentage of Total Assessed Valuation	2015 Taxable Assessed Valuation	2015 Rank	2015 Percentage of Total Assessed Valuation
Mat-Su Valley Medical Center	$ 168,346,900	1	1.08%	$ 103,713,900	1	1.15%
Enstar Natural Gas (Semco, Alaska Pipeline)	72,564,400	2	0.47%	44,611,600	2	0.51%
Fred Meyer Stores, Inc. (Kroger)	60,575,493	3	0.41%	42,200,411	3	0.48%
Alaska Hotel Properties, Inc.	48,499,800	4	0.33%	41,325,600	4	0.48%
Acer, LLC	43,186,500	5	0.29%	-		-%
CATC Alaska Tourism Corp.	33,048,800	6	0.22%	27,707,800	6	0.32%
Wal-Mart Stores, Inc.	31,417,134	7	0.21%	30,851,912	5	0.35%
GCI Cable/Alaska Wireless	-		-%	25,613,500	7	0.29%
DBC, LLC/Target	26,462,567	8	0.18%	21,801,555	9	0.25%
Global Finance & Investments S.A./Gary Lundgren	23,550,600	9	0.16%	24,880,400	8	0.29%
John Schweiger	23,049,800	10	0.16%	-		-%
Lowe's HIW Inc.	-		-%	16,314,864	10	0.19%
	$ 530,701,994		**3.51%**	**$ 379,021,542**		**4.30%**

Note: Includes real and personal property

Source: Matanuska-Susitna Borough Annual Comprehensive Financial Report for the year ended June 30, 2024. 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

2024 Compared to 2015 (10 year Comparison)

	2024		2015	
Employer Type	Rank	Employees	Rank	Employees
Educational and Health Services	1	5,888	2	4,058
Trade, Transportation, and Utilities	2	5,736	1	4,764
Leisure and Hospitality	3	3,643	4	2,654
Local Government	4	3,536	3	3,278
Construction	5	3,197	5	1,884
Professional and Business Services	6	1,766	7	1,279
State Government	7	1,609	6	1,523
Other Services	8	1,059	9	741
Financial Activities	9	919	8	768
Information	10	465	10	472
Manufacturing	11	458	11	428
Natural Resources and Mining	12	304	13	174
Federal Government	13	277	12	204
Unclassified Employers	14	14	14	58
Total Employees		**28,871**		**22,285**

Note: Beginning in 2015, 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, 2024. 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 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
AMERICAN COLLEGE TEST (ACT)										
Mat-Su	22.3	20.3	20.5	22.1	19.0	19.0	23.0	21.8	-	-
Alaska	21.1	20.0	19.8	20.8	20.1	20.1	20.6	20.4	20.2	19.9
Nation	21.0	20.8	21.0	20.8	20.7	20.6	20.3	19.8	19.5	19.4
SCHOLASTIC ASSESSMENT TEST (SAT)										
Mat-Su	1,503	1,396	1,039	1,095	1,101	1,148	1,134	1,086	1,018	1,034
Alaska	1,494	1,424	1,080	1,106	1,096	1,098	1,119	1,109	1,079	1,079
Nation	1,490	1,484	1,070	1,049	1,039	1,051	1,038	1,028	1,003	1,028

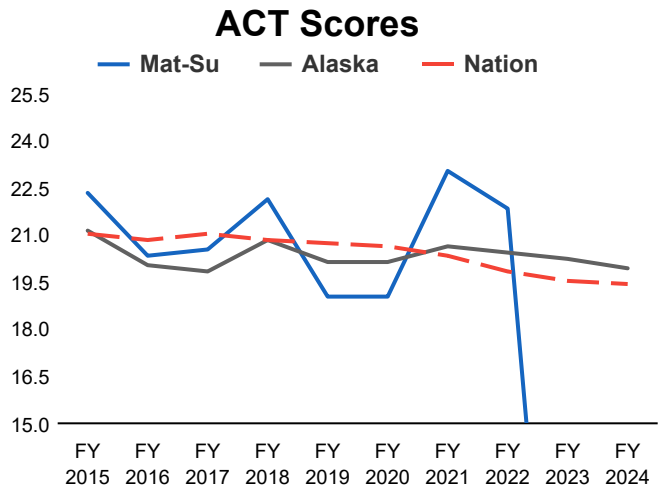
Notes: Prior to 2008-09, the SAT test was comprised of reading and math components. In 2009-10, a writing component was added.

* 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.

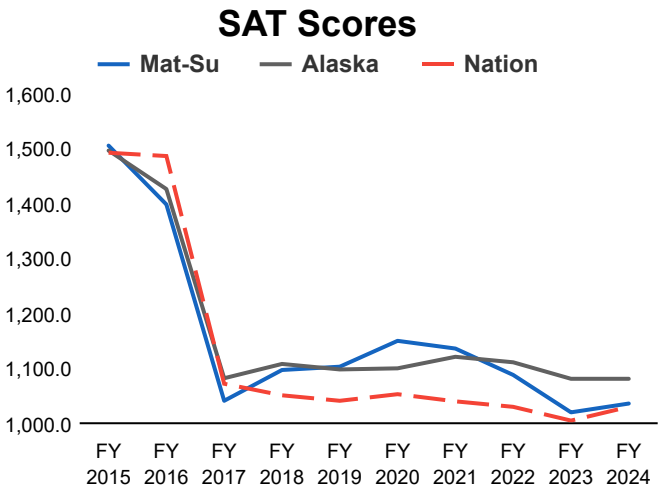
Generally, Alaskan students have scored at or above the national level on both the Scholastic Aptitude Test (SAT) and the American College Test (ACT) for more than the past decade. The Mat-Su Borough School District students have also outperformed the national averages in both the ACT and the SAT.

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.

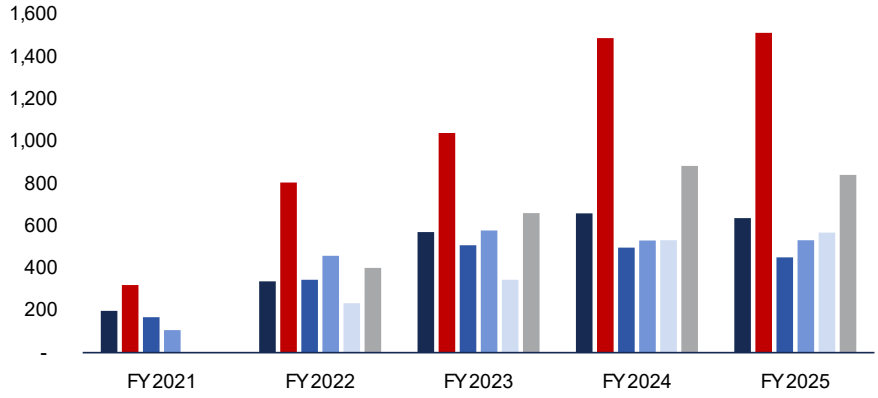


The Scholastic Aptitude Test (SAT) is a college entrance test that measures reading, writing, and mathematical skills needed to be successful academically.

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.



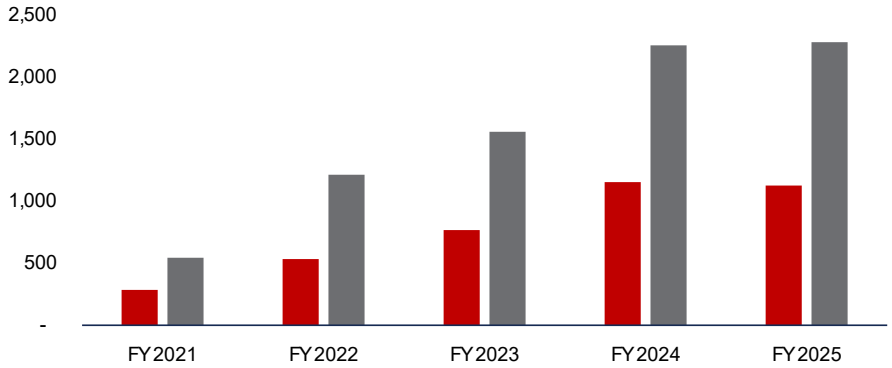
MSBSD NUMBER OF STUDENTS TAKING:
SAT, AP, & PSAT-RELATED ASSESSSMENTS



ASSESSMENT PARTICIPATION

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
SAT Graduating Seniors	198	337	570	658	636
AP All Students	320	804	1,038	1,487	1,512
PSAT 11th Grade	168	344	507	497	450
PSAT 10th Grade	106	458	577	530	531
PSAT 9th Grade	-	233	345	531	567
PSAT 8th Grade	-	401	659	882	840

MSBSD AP: NUMBER OF EXAMS TAKEN &
EXAMS WITH SCORES OF 3, 4, OR 5



AP EXAMS

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
AP Scores of 3, 4, or 5	285	533	768	1,153	1,127
Exams Taken	545	1,214	1,559	2,257	2,283

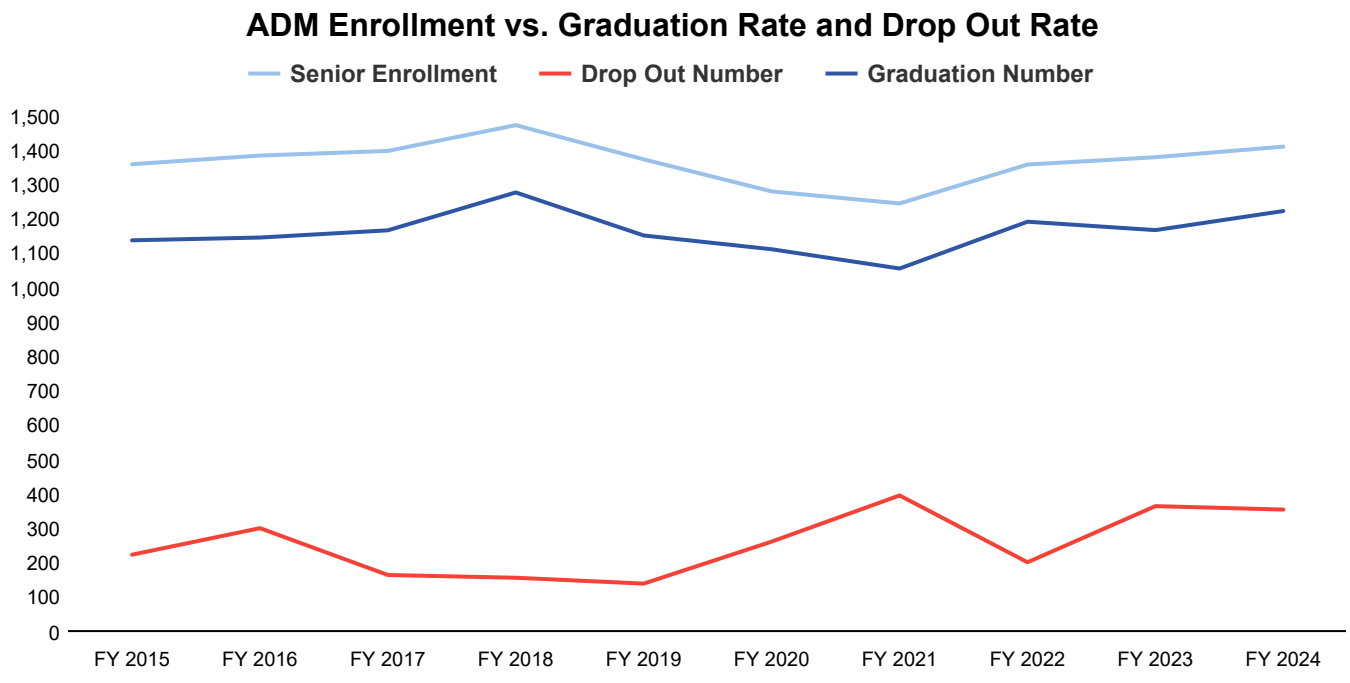
PERFORMANCE MEASURES

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 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
DROP OUT RATE										
Enrollment	17,757	18,465	18,808	18,968	18,932	19,074	18,352	18,886	19,286	19,372
Drop Out Number	219	296	160	152	135	257	391	197	360	350
State Drop Out %	2.80%	3.60%	1.91%	3.08%	3.01%	2.97%	4.67%	2.95%	3.55%	3.96%
REAL %	*1.23%*	*1.60%*	*0.85%*	*0.80%*	*0.71%*	*1.35%*	*2.13%*	*1.04%*	*1.87%*	*1.81%*
GRADUATION RATE										
Enrollment	17,757	18,465	18,808	18,968	18,932	19,074	18,352	18,886	19,286	19,372
Senior Enrollment	1,353	1,378	1,392	1,466	1,367	1,274	1,239	1,352	1,373	1,404
Graduation Number	1,132	1,140	1,161	1,271	1,146	1,106	1,050	1,186	1,162	1,217
Graduation Rate %	84%	83%	83%	87%	84%	87%	85%	88%	85%	86%
State Cohort %	81%	79%	81%	79%	80%	79%	78%	78%	78%	78%

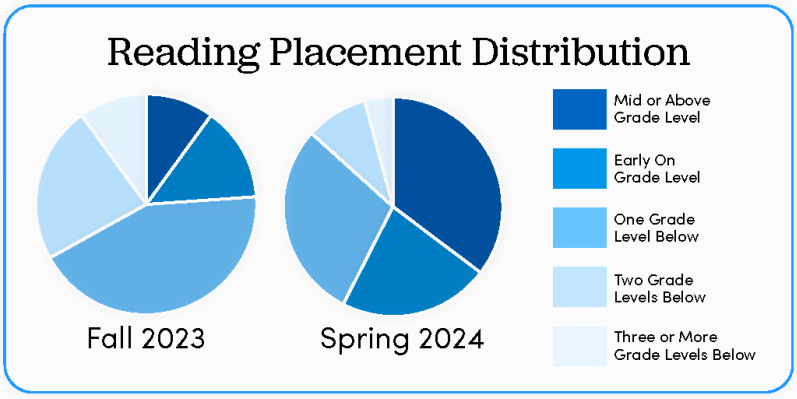


SUCCESS SPOTLIGHT

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

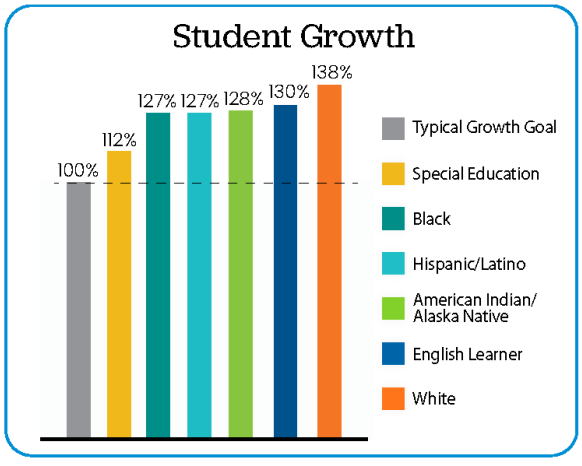
Mat-Su educators then devoted the first six weeks of the new school year's professional learning community time to additional training opportunities, developing school-specific resources for teachers, and establishing dedicated literacy coaches at each school site.

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.

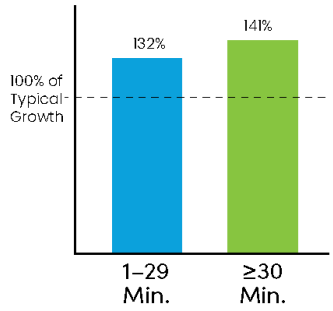
As illustrated in the figures below, students in Mat-Su who used *i-Ready Personalized Instruction* as recommended* showed greater gains toward both their Typical Growth and Stretch Growth targets.

Empowering Lifelong Learners

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

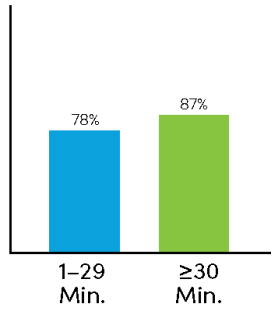
We recognize the progress being made and express gratitude for our ability to support these efforts now and in the future with the shared goal of helping every student achieve their academic goals and potential.

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

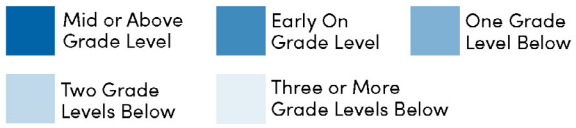
*The recommended average weekly usage of *i-Ready Personalized Instruction* is 30–49 minutes.

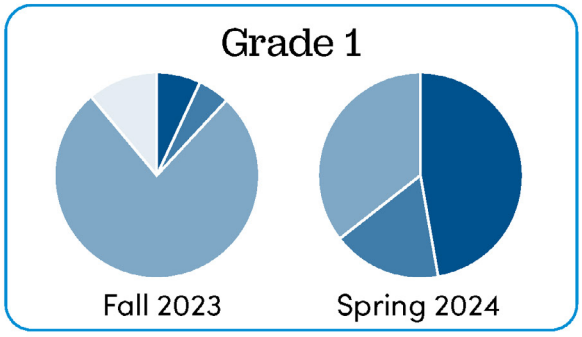
**Note: *N*-counts may vary across analysis due to business rules. Diagnostic performance includes only students who tested in both the fall and spring windows, where growth data includes students with any baseline Diagnostic and a Diagnostic during the spring window.

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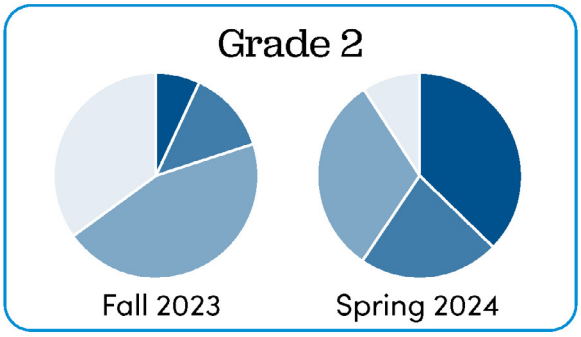
SUCCESS SPOTLIGHT

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

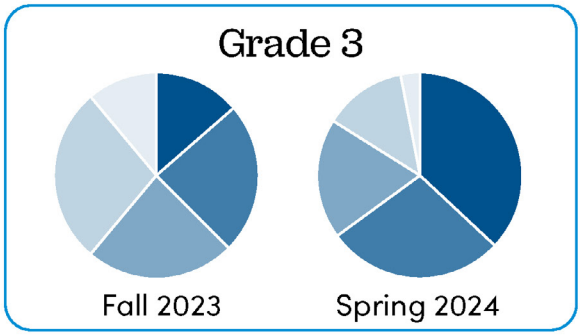




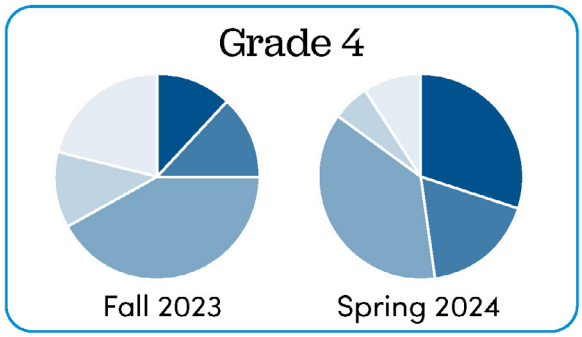
A better than 570-percent increase in the percentage of students performing mid or above grade level



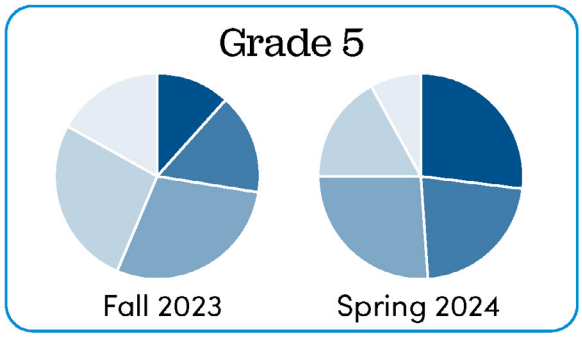
A better than 425-percent increase in the percentage of students performing mid or above grade level



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

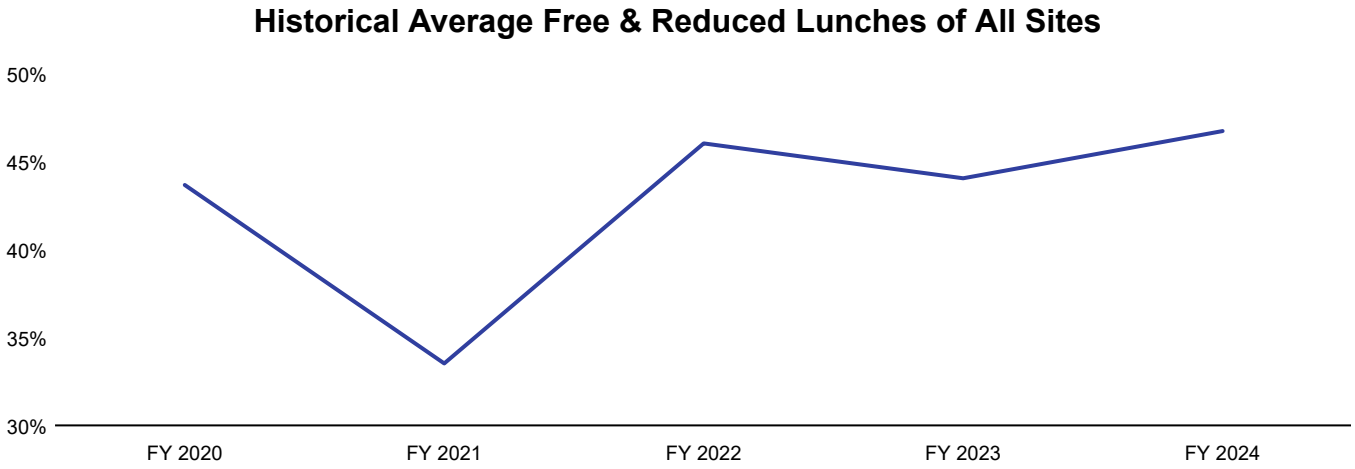
Scan to learn more!

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PERCENTAGE OF STUDENTS ELIGIBLE FOR FREE AND REDUCED MEALS BY SCHOOL

5 Years Historical

		FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
SCHOOL SITE LOCATIONS (Percentage in site number order)						
001	Palmer High	28.00	29.00	36.02	35.51	36.74
002	Su-Valley JR/SR High	45.45	41.83	58.41	52.14	52.28
003	Wasilla High	32.59	32.59	37.31	35.76	39.03
005	Colony High	37.68	25.57	31.10	31.06	31.78
006	Burchell High School	25.90	44.07	50.79	47.96	58.44
007	Houston High	45.96	38.78	43.22	49.28	43.56
010	Palmer Middle	38.62	39.46	48.17	46.07	47.15
011	Wasilla Middle	40.49	40.43	46.27	51.60	50.36
012	Colony Middle	25.97	27.36	33.29	30.45	31.34
013	Teeland Middle	32.92	37.58	41.09	43.08	42.55
014	Houston Middle	41.27	38.78	50.79	50.58	46.52
030	Big Lake Elementary	45.71	42.58	54.27	41.31	48.75
031	Glacier View School	40.32	38.24	47.06	34.62	30.77
032	Iditarod Elementary	38.59	36.67	47.01	48.13	49.31
033	Sherrod Elementary	37.75	41.40	56.68	47.45	44.75
034	Swanson Elementary	46.48	41.98	50.25	46.45	48.99
035	Talkeetna Elementary	76.92	41.24	57.85	56.92	65.60
036	Trapper Creek Elementary	39.13	70.59	68.00	64.29	82.35
038	Willow Elementary	40.07	32.14	51.82	49.66	47.66
039	Snowshoe Elementary	39.02	40.82	52.07	46.94	51.30
041	Butte Elementary	46.81	34.07	45.45	44.48	45.66
042	Sutton Elementary	37.46	45.45	53.70	47.54	55.74
043	Cottonwood Creek Elementary	35.47	33.64	53.28	42.95	41.59
044	Tanaina Elementary	28.79	42.66	51.68	45.26	51.21
045	Pioneer Peak Elementary	36.59	26.52	39.84	41.26	42.40
046	Larson Elementary	33.08	36.62	43.48	46.46	53.16
047	Finger Lake Elementary	36.80	28.03	42.15	39.56	43.84
048	Knik Goose Bay Elementary	12.50	37.93	44.29	40.06	44.72
049	Beryozova School	28.25	46.67	83.33	81.82	82.05
050	Shaw Elementary	37.89	32.78	43.69	41.39	42.86
051	Meadow Lakes Elementary	41.70	44.07	50.66	47.93	49.68
052	Knik Elementary	20.93	39.39	50.20	46.69	51.53
053	Machetanz Elementary	37.74	17.14	24.27	26.80	30.63
054	Dena'ina Elementary	42.31	35.87	36.97	33.25	34.74
063	Knik Charter	-	-	63.64	58.01	55.94
071	Valley Pathways School	16.18	16.18	42.86	49.34	61.03
073	Mat-Su Career & Tech High School	39.51	39.51	25.28	24.07	26.62
077	Mat-Su Day School	20.85	20.85	45.12	37.97	47.44
079	Mat-Su Middle College School	-	-	-	22.84	19.61
080	Joe Redington JR/SR High	39.78	39.78	37.45	31.76	36.29
Average of All Sites		**43.59%**	**33.46%**	**45.95%**	**43.97%**	**46.65%**



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

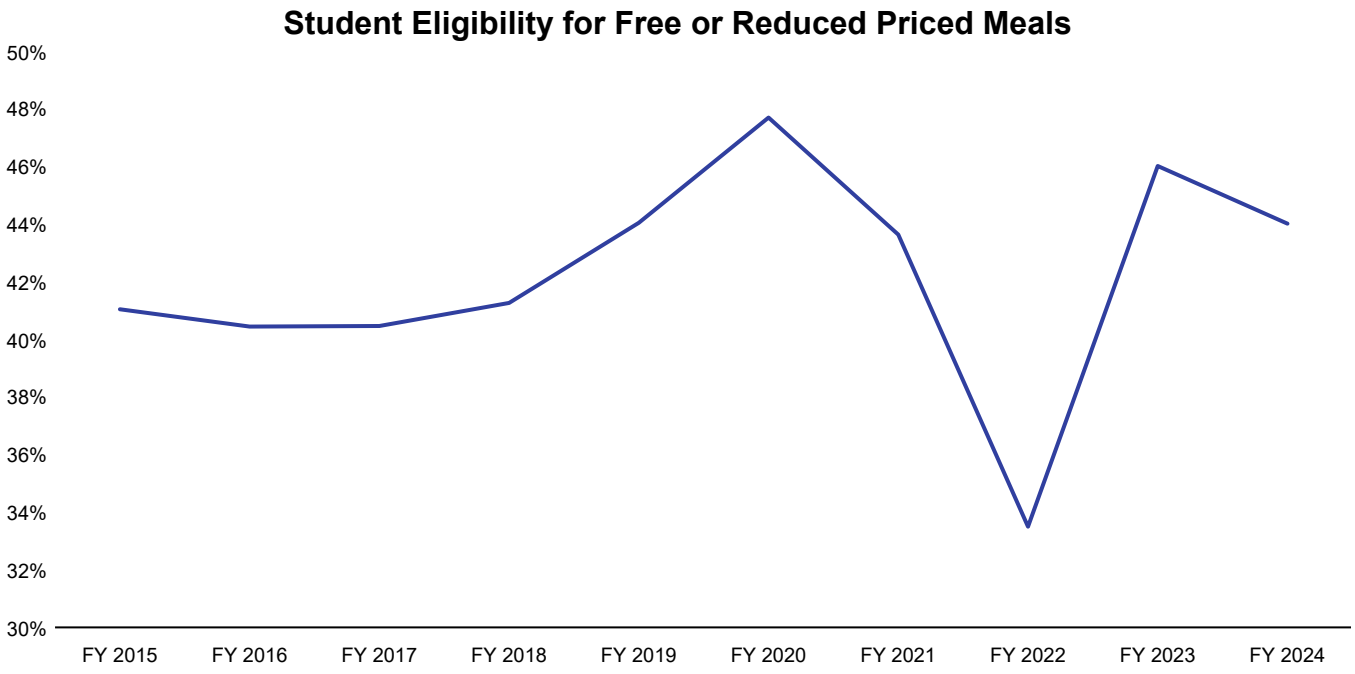
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
COST OF FULL PRICED MEALSa										
Breakfastb	$ 1.60	$ 1.60	$ 1.75	$ 2.00	$ 2.00	$ 2.00	$ 2.25	$ 2.25	$ 2.25	$ 2.25
Lunch	2.95	2.95	3.25	3.50	3.50	3.50	3.75	3.75	3.75	3.75
Local Revenue	1,108,593	1,039,643	1,115,178	1,097,620	1,212,213	999,167	117,724	112,028	1,195,056	1,080,092
Students Eligible for Free or Reduced-Priced Mealsc	**41.00%**	**40.40%**	**40.42%**	**41.22%**	**44.00%**	**47.65%**	**43.59%**	**33.46%**	**45.97%**	**43.97%**

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

[b] Breakfast free to all students for Fiscal Years 2012-2014, and 2025.

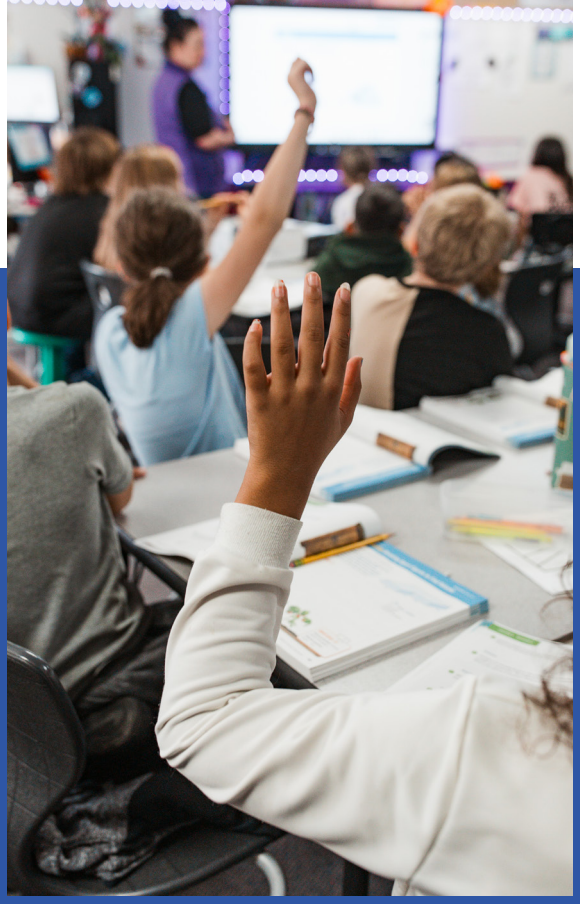
[c] Cybersoft Nutrition Services Software - for all sites including non-meal program participants.

*Numbers are estimated and unaudited



MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

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Glossary



MATANUSKA SUSITNA BOROUGH SCHOOL DISTRICT

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Accrual Basis
A method of accounting which records income when earned and expenditures when incurred rather than only when cash is received or paid by an entity.

Adjusted Average Daily Membership (AADM)
The resulting enrollment figure after all Foundation Formula factors have been applied to the Average Daily Membership (ADM).

Administrative 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.

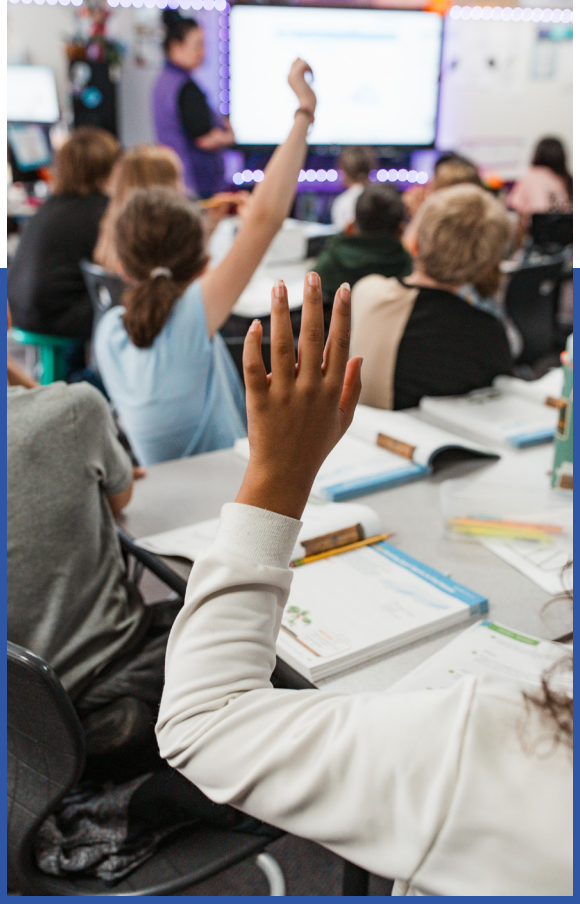
TRS
Teacher's Retirement System

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

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Matanuska-Susitna Borough School District
Elementary School Calendar - 2025-2026

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	9
10	PL	PL	PL	SO	15	16
17	18	19	20	KG	22	23
24	25	26	27	28	29	30
31						

SEPTEMBER

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

OCTOBER

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5	6	7	8	9	10	11
12	13	14	15	16	Q1	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

NOVEMBER

						1
2	PC	4	5	6	7	8
9	PL	V	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	H	H	29
30						

DECEMBER

	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	Q2	WD	20
21	V	V	V	H	V	27
28	V	V	V			

August

8	Work Day for Teachers (WD)*
11-13	Professional Learning Day (PL)*
14	School Opens for 1-12 (SO)
21	First Day for Kindergarten and PK (KG)

September

1	Labor Day Holiday (H)*
15	AK Reads Act Day (AK)*

October

17	Quarter 1 Ends (45 Days)

November

3	**Parent Conference Day (PC)***
10	Professional Learning Day (PL)*
11	**Veterans Day (V)***
27-28	Thanksgiving Holiday (H)*

December

18	Quarter 2 Ends (39 Days)
19	Work Day for Teachers (WD)*
25	Christmas Holiday (H)*
22-31	**Winter Vacation (V)***

January

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

February

9	**Parent Conference Day (PC)***
16	**Parent Conference Day (PC)***

March

5	Quarter 3 Ends (41 Days)
6	Work Day for Teachers (WD)*
9-13	**Spring Vacation (V)***

May

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

*Indicates no school for students

S	M	T	W	T	F	S

JANUARY

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18	H	20	21	22	23	24
25	26	27	28	29	30	31

FEBRUARY

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8	PC	10	11	12	13	14
15	PC	17	18	19	20	21
22	23	24	25	26	27	28

MARCH

1	2	3	4	Q3	WD	7
8	V	V	V	V	V	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

APRIL

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MAY

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17	18	19	SC	WD	SN	23
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31						

JUNE

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Matanuska-Susitna Borough School District
Secondary School Calendar - 2025-2026

S	M	T	W	T	F	S

JULY

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AUGUST

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10	PL	PL	PL	SO	15	16
17	18	19	20	KG	22	23
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31						

SEPTEMBER

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NOVEMBER

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DECEMBER

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7	8	9	10	11	12	13
14	15	16	17	Q2	WD	20
21	V	V	V	H	V	27
28	V	V	V			

August

8	Work Day for Teachers (WD)*
11-13	Professional Learning Day (PL)*
14	School Opens for 1-12 (SO)
21	First Day for Kindergarten and PK (KG)

September

1	Labor Day Holiday (H)*

October

17	Quarter 1 Ends (46 Days)

November

3	**Parent Conference Day (PC)***
10	Professional Learning Day (PL)*
11	**Veterans Day (V)***
27-28	Thanksgiving Holiday (H)*

December

18	Quarter 2 Ends (39 Days)
19	Work Day for Teachers (WD)*
25	Christmas Holiday (H)*
22-31	**Winter Vacation (V)***

January

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

February

16	**Parent Conference Day (PC)***

March

5	Quarter 3 Ends (42 Days)
6	Work Day for Teachers (WD)*
9-13	**Spring Vacation (V)***

May

20	School Closes/Quarter 4 Ends (48 Days)
21	Work Day for Teachers (WD)*
22	**Snow Day Makeup if needed (SN)**

*Indicates no school for students

S	M	T	W	T	F	S

JANUARY

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FEBRUARY

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MARCH

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29	30	31				

APRIL

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MAY

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JUNE

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Academy Charter School Calendar 2025-2026

S	M	T	W	T	F	S

JULY

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27	28	29	30	31		

AUGUST

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SEPTEMBER

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OCTOBER

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19	20	21	22	23	24	25
26	PC	PC	PL	PL	PL	

NOVEMBER

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DECEMBER

	1	2	3	4	5	6
7	8	9	10	11	12	13
14	QE	16	17	WD	WD	20
21	V	V	V	H	V	27
28	V	V	V			

*Indicates no school for students

August	
4	Work Day for Teachers (WD)*
5	Professional Learning Day (PL)*
5	Open House 5:00-6:45pm
6-8	Entrance Interviews
9	Parent Work Day
25-27	5th Grade Denali Fieldtrip
31-9/4	7th Grade Kennecott Fieldtrip
31-9/4	8th Grade Washington DC Fieldtrip

September	
1	Labor Day Holiday (H)*
24	Fall Pictures

October	
13-17	Middle School Intensive Week
24	K-5 Halloween Parties
27-28	Parent Conference Day (PC)*
29-31	Professional Learning Day (PL)*

November	
5	Picture Retakes
26	Family Feast & Early Release Day (ER)
27-28	Thanksgiving Holiday (H)*

December	
15	Quarter 2 Ends
17	Pajama Day
18-19	Work Day for Teachers (WD)*
25	Christmas Holiday (H)*
22-31	Winter Vacation (V)*

January	
1	New Years Day (H)*
2	Winter Vacation (V)*
19	Martin Luther King Jr. Day (H)*
26-30	Middle School Intensive Week

February	
9	K-5 Valentine's Parties
10	Early Release Day (ER)
11-13	Professional Learning Day (PL)*

March	
4	Early Release Day (ER)
4-5	Work Day for Teachers (WD)*
9-13	Spring Vacation (V)*
26	Alyeska Ski Day
31-4/2	6th Grade Juneau Fieldtrip

April	
8	Spring Pictures/8th Grade Grad Pics

May	
5-8	World Fair Week-Public Viewing 5/8
6	Middle School Dance
12	Early Release Day (ER)
13-15	Exit Interviews
18	School Closes
19	Snow Day Makeup if needed (SN)

S	M	T	W	T	F	S

JANUARY

				H	V	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	H	20	21	22	23	24
25	26	27	28	29	30	31

FEBRUARY

1	2	3	4	5	6	7
8	9	ER	PL	PL	PL	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

MARCH

1	2	3	ER	WD	WD	7
8	V	V	V	V	V	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

APRIL

			1	2	3	4
5	6	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	WF	WF	WF	WF	9
10	11	ER	EI	EI	EI	16
17	SC	SN	20	21	22	23
24	H	26	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
2025-2026

JULY

S	M	T	W	T	F	S
		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

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	WD	9
10	PL	PL	WD	SO	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

SEPTEMBER

S	M	T	W	T	F	S
	H	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	ER	20
21	22	23	24	25	26	27
28	29	30				

OCTOBER

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	Q1/ER	18
19	20	21	22	PC	PL	25
26	27	28	29	30	31	

NOVEMBER

S	M	T	W	T	F	S
						1
2	3	4	5	6	ER	8
9	PL	V	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	H	H	29
30						

DECEMBER

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	Q2/ER	20
21	V	V	V	H	V	27
28	V	V	V			

August

8	Work Day for Teachers (WD)*
11-12	Professional Learning Day (PL)*
13	Work Day for Teachers (WD)*
14	School Opens for All Students (SO)

September

1	Labor Day Holiday (H)*
19	Early Release

October

17	Quarter 1 Ends/Early Release(46 Days)
23	**Parent Conference Day (PC)***
24	Professional Learning Day (PL)*

November

7	Early Release
10	Professional Learning Day (PL)*
11	**Veterans Day (V)***
27-28	Thanksgiving Holiday (H)*

December

19	Quarter 2 Ends/Early Release (39)
25	Christmas Holiday (H)*
22-31	**Winter Vacation (V)***

January

1	New Years Day (H)*
2	**Winter Vacation (V)***
5	Work Day for Teachers (WD)*
16	Early Release
19	Martin Luther King Jr. Day (H)*

February

13	Early Release
16	**Parent Conference Day (PC)***
17	Professional Learning Day (PL)*

March

6	Quarter 3 Ends/Early Release (41)
9-13	**Spring Vacation (V)***
16	Work Day for Teachers (WD)*

April

3	Early Release

May

4	Professional Learning Day (PL)*
20	School Closes/Quarter 4 Ends (46)
21	Work Day for Teachers (WD)*
22	**Snow Day Makeup if needed (SN)**

*Indicates no school for students

ER Indicates 1 hr early release for students

JANUARY

S	M	T	W	T	F	S
				H	V	3
4	WD	6	7	8	9	10
11	12	13	14	15	ER	17
18	H	20	21	22	23	24
25	26	27	28	29	30	31

FEBRUARY

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	ER	14
15	PC	PL	18	19	20	21
22	23	24	25	26	27	28

MARCH

S	M	T	W	T	F	S
1	2	3	4	5	Q3/ER	7
8	V	V	V	V	V	14
15	WD	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

APRIL

S	M	T	W	T	F	S
			1	2	ER	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

S	M	T	W	T	F	S
					1	2
3	PL	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	SC	WD	SN	23
24	H	26	27	28	29	30
31						

JUNE

S	M	T	W	T	F	S
	1	2	3	4	5	6
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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
2025-2026

JULY

S	M	T	W	T	F	S
		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

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	WD	9
10	PL	PL	PL	SO	15	16
17	18	19	20	K/1	22	23
24	25	26	27	28	29	30
31						

SEPTEMBER

S	M	T	W	T	F	S
	H	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				

OCTOBER

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	Q1	18
19	20	21	22	23	24	25
26	27	28	29	PC	PL	

NOVEMBER

S	M	T	W	T	F	S
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9	PL	V	12	13	14	15
16	17	18	19	20	21	22
23	24	25	WD	H	H	29
30						

DECEMBER

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	Q2	WD	20
21	V	V	V	H	V	27
28	V	V	V			

August

8	Work Day for Teachers (WD)*
11-13	Professional Learning Day (PL)*
14	School Opens for 2-12 (SO)
21	First Day for Kindergarten and 1st(K/1)

September

1	Labor Day Holiday (H)*

October

17	Quarter 1 Ends (46 Days)
30-31	Parent Conference Day (PC)*

November

10	Professional Learning Day (PL)*
11	Veterans Day (V)*
26	Work Day for Teachers (WD)*
27-28	Thanksgiving Holiday (H)*

December

18	Quarter 2 Ends
19	Work Day for Teachers (WD)*
25	Christmas Holiday (H)*
22-31	Winter Vacation (V)*

January

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

March

5	Quarter 3 Ends
5-6	Parent Conference Day (PC)*
9-13	Spring Vacation (V)*

May

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

*Indicates no school for students

JANUARY

S	M	T	W	T	F	S
				H	V	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	H	20	21	22	23	24
25	26	27	28	29	30	31

FEBRUARY

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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

S	M	T	W	T	F	S
1	2	3	4	PC	PC	7
8	V	V	V	V	V	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

APRIL

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19	20	21	22	23	24	25
26	27	28	29	30		

MAY

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10	11	12	13	14	15	16
17	18	19	SC	WD	SN	23
24	H	26	27	28	29	30
31						

JUNE

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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
2025-2026



S	M	T	W	T	F	S

JULY

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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	31		

AUGUST

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3	4	5	6	7	PL	9
10	PL	PL	WD	SO	15	16
17	18	19	20	KG	22	23
24	25	26	27	28	29	30
31						

SEPTEMBER

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

OCTOBER

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5	6	7	8	9	10	11
12	13	14	15	16	Q1	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

NOVEMBER

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2	3	4	5	6	7	8
9	PL	V	PC	13	14	15
16	17	18	19	20	21	22
23	24	25	26	H	H	29
30						

DECEMBER

	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	Q2	19	20
21	V	V	V	H	V	27
28	V	V	V			

August

8-12	Professional Learning Day (PL)*
13	Work Day for Teachers (WD)*
14	School Opens for 1-12 (SO)
21	First Day for Kindergarten and PK (KG)

September

1	Labor Day Holiday (H)*
15	AK Reads Act Day (AK)*

October

17	Quarter 1 Ends (46 Days)

November

10	Professional Learning Day (PL)*
11	Veterans Day (V)*
12	Parent Conference Day (PC)*
27-28	Thanksgiving Holiday (H)*

December

18	Quarter 2 Ends
25	Christmas Holiday (H)*
22-31	Winter Vacation (V)*

January

1	New Years Day (H)*
2	Winter Vacation (V)*
5	Work Day for Teachers (WD)*
19	Martin Luther King Jr. Day (H)*

February

45910	Parent Conference Day (PC)*

March

5	Quarter 3 Ends
9-13	Spring Vacation (V)*
16	Work Day for Teachers (WD)*

May

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

20

*Indicates no school for students

S	M	T	W	T	F	S

JANUARY

				H	V	3
4	WD	6	7	8	9	10
11	12	13	14	15	16	17
18	H	20	21	22	23	24
25	26	27	28	29	30	31

FEBRUARY

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

MARCH

1	2	3	4	Q3	6	7
8	V	V	V	V	V	14
15	WD	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

					PL	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	SC	WD	SN	23
24	H	26	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				

Mondays will be late start for Fronteras students. School day will begin at 9am and students can arrive at 8:45am

Matanuska-Susitna Borough School District
Knik Charter School
2025-2026

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	WD	PL	9
10	PL	PL	PL	SO	15	16
17	18	19	20	KG	22	23
24	25	26	27	28	29	30
31						

SEPTEMBER

	H	2	3	4	5	6
7	V	9	10	11	12	13
14	V	16	17	18	13	20
21	V	23	24	25	14	27
28	PL	30				

OCTOBER

			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	Q1	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

NOVEMBER

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2	3	4	5	6	7	8
9	PC	V	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	H	H	29
30						

DECEMBER

	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	Q2	WD	20
21	V	V	V	H	V	27
28	V	V	V			

August	
7	Work Day for Teachers (WD)*
8-13	Professional Learning Day (PL)*
14	School Opens for 1-12 (SO)
21	First Day for Kindergarten and PK (KG)
September	
1	Labor Day Holiday (H)*
8	**Subsistence Day (V)***
15	**Subsistence Day (V)***
22	**Subsistence Day (V)***
29	Professional Learning Day (PL)*
October	
17	Quarter 1 Ends (42 Days)
November	
10	**Parent Conference Day (PC)***
11	Veterans Day (V)*
27-28	Thanksgiving Holiday (H)*
December	
18	Quarter 2 Ends (40 Days)
19	Work Day for Teachers (WD)*
25	Christmas Holiday (H)*
22-31	**Winter Vacation (V)***
January	
1	New Years Day (H)*
2	**Winter Vacation (V)***
19	Martin Luther King Jr. Day (H)*
February	
16	**Parent Conference Day (PC)***
March	
6	Quarter 3 Ends (43 Days)
9-13	**Spring Vacation (V)***
May	
20	School Closes/Quarter 4 Ends (48 Days)
21	Porfessional Learning Day (PL)*
22	**Snow Day Makeup if needed (SN)**
25	Memorial Day (H)*
26	Porfessional Learning Day (PL)*
27	Work Day for Teachers (WD)*

*Indicates no school for students

S M T W T F S

JANUARY

				H	V	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	H	20	21	22	23	24
25	26	27	28	29	30	31

FEBRUARY

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

MARCH

1	2	3	4	5	Q3	7
8	V	V	V	V	V	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

APRIL

			1	2	3	4
5	6	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

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3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	SC	PL	SN	23
24	H	PL	WD	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
Midnight Sun Family Learning Center
2025-2026

JULY

S	M	T	W	T	F	S
		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

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	WD	9
10	PL	PL	PL	SO	15	16
17	18	19	20	KG	22	23
24	25	26	27	28	29	30
31						

SEPTEMBER

S	M	T	W	T	F	S
	H	2	3	4	5	6
7	8	9	10	11	12	13
14	AK	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

OCTOBER

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	Q1	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

NOVEMBER

S	M	T	W	T	F	S
						1
2	PC	4	5	6	7	8
9	PL	V	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	H	H	29
30						

DECEMBER

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	Q2	WD	20
21	V	V	V	H	V	27
28	V	V	V			

August	
8	Work Day for Teachers (WD)*
11-13	Professional Learning Day (PL)*
14	School Opens for 1-12 (SO)
21	First Day for Kindergarten and PK (KG)
	Early Release
September	
1	Labor Day Holiday (H)*
15	AK Reads Act Day (AK)*
	Early Release
October	
17	Quarter 1 Ends (46 Days)
	Early Release
November	
3	**Parent Conference Day (PC)***
10	Professional Learning Day (PL)*
11	**Veterans Day (V)***
27-28	Thanksgiving Holiday (H)*
	Early Release
December	
18	Quarter 2 Ends
19	Work Day for Teachers (WD)*
25	Christmas Holiday (H)*
22-31	**Winter Vacation (V)***
	Early Release
January	
1	New Years Day (H)*
2	**Winter Vacation (V)***
19	Martin Luther King Jr. Day (H)*
	Early Release
February	
9	**Parent Conference Day (PC)***
16	**Parent Conference Day (PC)***
	Early Release
March	
5	Quarter 3 Ends
6	Work Day for Teachers (WD)*
9-13	Spring Vacation (V)*
	Early Release
May	
1	Professional Learning Day (PL)*
20	School Closes/Quarter 4 Ends
21	Work Day for Teachers (WD)*
20 22	**Snow Day Makeup if needed (SN)**
	Early Release

*Indicates no school for students

JANUARY

S	M	T	W	T	F	S
				H	V	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	H	20	21	22	23	24
25	26	27	28	29	30	31

FEBRUARY

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	PC	10	11	12	13	14
15	PC	17	18	19	20	21
22	23	24	25	26	27	28

MARCH

S	M	T	W	T	F	S
1	2	3	4	Q3	WD	7
8	V	V	V	V	V	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

APRIL

S	M	T	W	T	F	S
			1	2	3	4
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19	20	21	22	23	24	25
26	27	28	29	30		

MAY

S	M	T	W	T	F	S
					PL	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	SC	WD	SN	23
24	H	26	27	28	29	30
31						

JUNE

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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, AK 99645
Phn: 746.2358 Fax: 746.2368

AMERICAN CHARTER ACADEMY
244 S Sylvan Ste. 110
Wasilla, AK 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, AK 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, AK 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, AK 99645
Phn: 861.5500 Fax: 861.5509

COLONY MIDDLE SCHOOL
9250 E. Bogard Road
Palmer, AK 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, AK 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, AK 99654
Phn: 352.6400 Fax: 352.6480

HOUSTON HIGH SCHOOL
12801 W. Hawk Lane
Houston, AK 99694
Phn: 892.9400 Fax: 892.9460

HOUSTON MIDDLE SCHOOL
12501 W. Hawk Lane
Houston, AK 99694
Phn: 892.9500 Fax: 892.9560

IDITAROD ELEMENTARY
455 E. Carpenter Circle
Wasilla, AK 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, AK 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
2055 N. Stringfield Rd.
Palmer, AK 99645
Phn: 861.7100 Fax: 746.8609

MAT-SU CAREER & TECH HIGH
2472 N Seward Meridian Prkwy
Wasilla, AK 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, AK 99645
Phn: 761.7238 Fax: 761.7249

MEADOW LAKES ELEMENTARY
1741 N Pittman Road
Wasilla, AK 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, AK 99645
Phn: 746.8400 Fax: 746.8481

PALMER JR MIDDLE SCHOOL
1159 South Chugach
Palmer, AK 99645
Phn: 761.4300 Fax: 761.4372

PIONEER PEAK ELEMENTARY
1959 North Stringfield Road
Palmer, AK 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, AK 99645
Phn: 761.4100 Fax: 761.4180

SNOWSHOE ELEMENTARY
2001 W. Fairview Loop
Wasilla, AK 99654
Phn: 352.9500 Fax: 352.9560

SCHOOL LOCATION INFORMATION

SUSITNA VALLEY JR/SR HIGH SCHOOL
42728 S Parks Highway
Talkeetna, AK 99676
Phn: 733.9300 Fax: 733.9380

SUTTON ELEMENTARY
11672 N. Wright Way
Sutton, AK 99674
Phn: 861.5600 Fax: 861.5640

SWANSON ELEMENTARY
507 N Gulkana
Palmer, AK 99645
Phn: 861.5300 Fax: 861.5380

TALKEETNA ELEMENTARY
13930 E. Timberwolf Loop
Talkeetna, AK 99676
Phn: 733.9400 Fax: 733.9440

TANAINA ELEMENTARY
2550 Lucille Street
Wasilla, AK 99654
Phn: 352.9400 Fax: 352.9481

TEELAND MIDDLE SCHOOL
2788 N Seward Meridian Prkwy
Wasilla, AK 99654
Phn: 352.7500 Fax: 352.7585

TRAPPER CREEK ELEMENTARY
6742 E Petersville Road
Trapper Creek, AK 99683
Phn: 733.9451 Fax: 733.9480

TWINDLY BRIDGE CHARTER
141 E. Seldon Rd Suite "C"
Wasilla, AK 99654
Phn: 376.6680 Fax: 736.6683

VALLEY PATHWAYS
1150 North France Road
Palmer, AK 99645
Phn: 761.4650 Fax: 761.4680

WASILLA HIGH SCHOOL
701 E Bogard Road
Wasilla, AK 99654
Phn: 352.8200 Fax: 352.8280

WASILLA MIDDLE SCHOOL
650 Bogard Road
Wasilla, AK 99654
Phn: 352.5300 Fax: 352.5380

WILLOW ELEMENTARY
31706 W. Parks Highway
Willow, AK 99688
Phn: 495.9300 Fax: 495.9380

MSBSD CENTRAL ADMINISTRATION
501 N Gulkana Street
Palmer, AK 99645
Phn: 746.9200 Fax: 761.4076

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

2024-2025



Dr. Randy Trani
Superintendent

SCHOOL BOARD MEMBERS



Kathy McCollum, President
District 3



Andrew Shane, Vice-President
District 4



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 MIKE DUNLEAVY

Department of Commerce, Community, and Economic Development

Division of Community and Regional Affairs
Anchorage

550 W 7th AVE, STE 1650
Anchorage, AK 99501-3510
Main: 907.269.4501
Toll free: 877.769.4539
Fax: 907.269.4563

October 1, 2024

CERTIFIED/RETURN RECEIPT REQUESTED
9612 0710 5270 0749 1709 31

District Superintendent
Matanuska-Susitna Borough School District
501 N. Gulkana St
Palmer, AK 99645

RE: 2024 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:	$16,063,649,523
Personal Property	$2,589,790,427
State Assessed Property (AS 43.56):	$86,576,930
TOTAL:	$18,740,016,879

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,

Daniel C. Nelson

Dan Nelson
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

May 5, 2025

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 FY2026 approved Restricted Federal Indirect Cost Rate for Mat-Su Borough School District is 5.65%. The restricted Federal rate is effective from 7/1/2025 to 6/30/2026.

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
FY2026 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: 5.08%

Federal Programs - Restricted with Carry Forward 5.08%

Superintendent's Certification & Date 1/2/2025

EED USE ONLY

Your proposal has been accepted and the following rate approved: 5.65%

Federal Programs - Restricted with Carry Forward

This rate becomes effective July 1, 2025 and remains in effect until June 30, 2026 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.

5/2/2025

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 25-001

A RESOLUTION OF THE MATANUSKA-SUSTINA BOROUGH SCHOOL BOARD APPROVING THE REQUEST FOR LOCAL EDUCATION FUNDING FROM THE MATANUSKA-SUSITNA BOROUGH.

WHEREAS, Borough Code 3.04.046 sunset on July 1, 2023 and is no longer in effect which stated that *"the manager shall 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 as of February 1"*; 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 $2,483,135 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 changes, personnel expenditures, and inflation that occur year over 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 4% for fiscal year 2026 for a total of $78,033,127 local contribution to education.

APPROVED by the Matanuska-Susitna Borough School Board this 15th day of January 2025.

Kathy McCollum, Board President

Dr. Randy Trani, Superintendent

ATTEST: _____
Stacy Escobedo, Board Administrative Assistant

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

BUSINESS AND OPERATIONS

BOARD MEETING DATE: September 17, 2025

THROUGH: Dr. Randy Trani, Superintendent
Katherine Gardner, Deputy Superintendent of Business & Operations

FROM: Sunshine Hunsaker, Director of Finance
Charity Vaona, Budget Supervisor

SUBJECT: FY 2026 Fall Budget Revisions

This proposed revision will amend the budgets for the General Fund, Food Service Fund, Renewal and Replacement Fund, and the Capital Improvement Plan (CIP) Fund.

The amount of each amendment presented within the proposed revision are the net result of proposed adjustments and other smaller transfers authorized by administration since the Adoption of the Budgets on June 4th, 2025. All the budget amendments presented incorporate projected revenues and expenditures throughout the remainder of the fiscal year.

The tables for the proposed FY 2026 Fall Budget Revision are attached. Administration will be available during the School Board Meeting on September 17th, 2025, to present the proposed FY 2026 Fall Budget Revision and to answer any questions school board members may have.

GENERAL FUND

REVENUES

- **Borough Appropriation** is decreasing by $1 to align with the amount the Borough Adopted.
- **Appropriation from Fund Balance** is increasing by $5,299,756. This increase is attributed to the following adjustments:
  - Increase to Charter Unassigned Fund Balance as an estimate of FY 2025 carryover.
  - Increase to Charter Student Allotment Fund Balance as an estimate of FY 2025 carryover.
  - Increase to Mat-Su Central Student Allotment Fund Balance as an estimate of FY 2025 carryover.
- **Transfers from Other Funds** is increasing by $312,400 as a result of construction projects in the Capital Projects Fund being completed with remaining funds.

EXPENDITURES

- **Certificated Salaries** are increasing by $1,528,249 to align the budget with actual and projected expenditures.
- **Non-Certificated Salaries** are decreasing by $388,712 to align the budget with actual and projected expenditures.
- **Employee Benefits** are decreasing by $1,183,115 to align the budget with actual and projected expenditures, the majority of this reduction is from Health Insurance savings.
- **Professional & Technical Services** is increasing by $181,877 to align with contracted service agreements.

- **Other Purchased Services** are increasing by $62,000 to align the budget with actual and projected expenditures.
- **Supplies & Materials** is increasing by $5,377,376 to account for the charter and student allotment carryover amounts.
- **Principal on Long-Term Debt** is increasing by $33,500 to align the budget with actual and projected expenditures.
- All other minor adjustments as necessary to align the budget with actual and projected expenditures.

FOOD SERVICES FUND

REVENUE

- **USDA Food Reimbursements** is decreasing by $102,725 to align revenues with current reimbursement rates.
- **Other Local Reimbursements** are decreasing by $26,725 to account for reduction in catering availability.
- **Use of Fund Balance** is decreasing by $9,003 to account for the change in current participation in projected meal count.

EXPENDITURES

- **Non-Certificated Salaries and Employee Benefits** are decreasing by $138,453 to align with actual and projected expenditures.

RENEWAL AND REPLACEMENT FUND

The proposed revision allocates an increase of $139,624 including: $39,624 Midnight Sun Charter Chromebook purchases, and $100,000 for District Wide Mechanical, Electrical, and Plumbing Maintenance.

CAPITAL PROJECTS FUND

The proposed revision includes the transfer of funds to Renewal & Replacement for Midnight Sun Charter's Chromebook purchase, and the transfer of New Construction remaining funds back to the General Fund to support current and projected expenditures.

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2025-2026 Fall Budget Revision

Historic Revenue Summary
Use of Fund Balance - Excluding On-Behalf Payments

Fund 100 - General Operating Fund Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	FY 2026 Fall Revised	Change from Revised
District Use of Fund Balance	14,602,330	2,500,000	2,500,000	-
Charter Unassigned Fund Balance	3,479,528	881,777	2,989,558	2,107,781
Charter Student Allotment Carryover	941,904	-	615,375	615,375
MSC Student Allotment Carryover	1,940,307	-	2,576,600	2,576,600
Grand Total	**$ 20,964,069**	**$ 3,381,777**	**$ 8,681,533**	**$ 5,299,756**

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2025-2026 Fall Budget Revision

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

Fund 100 - General Operating Fund Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
011 - Borough Appropriation	74,881,853	77,883,127	-	77,883,127	77,883,126	(1)
044 - Other Local Revenue	120,885	85,000	-	85,000	85,000	-
046 - Other Local Reimbursement	348,829	318,171	-	318,171	318,171	-
047 - Federal E-Rate Reimbursements	1,434,309	1,231,376	-	1,231,376	1,231,376	-
048 - Other	44,664	65,000	-	65,000	65,000	-
050 - State Foundation Funding	164,151,214	188,299,159	-	188,299,159	188,299,159	-
090 - Other State Revenue	24,112,242	65,942	-	65,942	65,942	-
140 - Direct Federal	116,005	-	-	-	-	-
150 - Medicaid Reimbursement	836,489	742,775	-	742,775	742,775	-
Total Revenue	**266,046,490**	**268,690,550**	**-**	**268,690,550**	**268,690,549**	**(1)**
015 - Appropriation from Fund Balance	20,964,069	3,381,777	-	3,381,777	8,681,533	5,299,756
250 - Transfers from Other Gov Sources	-	-	-	-	312,400	312,400
Grand Total	**$ 287,010,559**	**$ 272,072,327**	**$ -**	**$ 272,072,327**	**$ 277,684,482**	**$ 5,612,155**

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

Fund 100 - General Operating Fund Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
310 - Certificated Salaries	113,530,065	109,557,606	(406,772)	109,150,834	110,679,083	1,528,249
320 - Non-Certificated Salaries	43,263,985	43,836,896	(152,334)	43,684,562	43,295,850	(388,712)
360 - Employee Benefits & Deductions	69,522,151	66,772,283	(228,827)	66,543,456	65,360,341	(1,183,115)
410 - Professional & Technical Services	12,214,006	9,839,637	45,037	9,884,674	10,066,551	181,877
420 - Staff Travel	521,910	516,031	(78)	515,953	515,953	-
425 - Students Travel	1,050,284	796,050	(103,952)	692,098	692,098	-
430 - Utility Services	2,647,977	2,491,219	76	2,491,295	2,492,275	980
435 - Energy	6,753,227	6,701,586	-	6,701,586	6,701,586	-
440 - Other Purchased Services	4,645,588	3,937,958	20,051	3,958,009	4,020,009	62,000
445 - Insurance & Bond Premiums	4,033,614	4,311,176	-	4,311,176	4,311,176	-
450 - Supplies & Materials	18,974,777	14,383,782	47,283	14,431,065	19,808,441	5,377,376
480 - Tuition & Stipends	104,026	105,000	33	105,033	105,033	-
490 - Other Expenses	1,752,047	1,438,371	827,483	2,265,854	2,265,854	-
495 - Indirect Costs	(866,465)	(940,994)	-	(940,994)	(940,994)	-
510 - Equipment	992,242	1,533,516	(48,000)	1,485,516	1,485,516	-
532 - Interest on Long-Term Debt	160,544	93,872	-	93,872	93,872	-
533 - Principal on Long-Term Debt	1,727,468	1,539,388	-	1,539,388	1,572,888	33,500
Total Expenditures	**281,027,444**	**266,913,377**	**-**	**266,913,377**	**272,525,532**	**5,612,155**
550 - Transfers to Other Funds	715	-	-	-	-	-
552 - Transfers to Special Revenue Funds	4,258,799	4,446,640	-	4,446,640	4,446,640	-
553 - Transfers to Debt Service Fund	593,601	120,000	-	120,000	120,000	-
554 - Transfers to Capital Project Funds	680,000	-	-	-	-	-
562 - Transfers to Other Government Units	450,000	592,310	-	592,310	592,310	-
Grand Total	**$ 287,010,559**	**$ 272,072,327**	**$ -**	**$ 272,072,327**	**$ 277,684,482**	**$ 5,612,155**

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2025-2026 Fall Budget Revision

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

Fund: 100 - General Operating Fund — Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
100 - Instruction	120,833,306	112,006,557	120,515	112,127,072	118,213,847	6,086,775
200 - Special Education Instruction	44,241,946	45,065,907	(124,887)	44,941,020	44,607,242	(333,778)
220 - Special Education Support Service	16,926,370	15,264,247	(557,929)	14,706,318	14,609,039	(97,279)
300 - Support Services - Students	12,358,967	11,922,843	186,772	12,109,615	12,136,611	26,996
350 - Support Services - Instruction	12,161,839	11,365,984	(204,196)	11,161,788	10,658,642	(503,146)
400 - School Administration	11,211,921	11,027,180	157,977	11,185,156	11,594,477	409,321
450 - School Admin. Support Services	11,937,743	11,603,977	(242)	11,603,735	11,572,436	(31,299)
510 - District Administration	1,271,634	1,156,736	-	1,156,736	1,187,867	31,131
550 - District Admin. Support Services	17,597,315	16,580,056	951,999	17,532,054	17,571,787	39,733
600 - Operations & Maintenance	26,697,071	26,255,242	1,767	26,257,009	26,284,157	27,148
700 - Student Activities	3,810,558	2,955,258	(476,482)	2,478,776	2,401,383	(77,393)
780 - Community Services	91,477	76,132	(55,294)	20,838	21,284	446
850 - Debt Service	1,888,012	1,633,260	-	1,633,260	1,666,760	33,500
Total Expenditures	**281,028,159**	**266,913,377**	**-**	**266,913,377**	**272,525,532**	**5,612,155**
900 - Other Financing Uses	5,982,400	5,158,950	-	5,158,950	5,158,950	-
Grand Total	**$ 287,010,559**	**$ 272,072,327**	**$ -**	**$ 272,072,327**	**$ 277,684,482**	**$ 5,612,155**

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2025-2026 Fall Budget Revision

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

Fund: 100 - General Operating Fund — Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
100 - Instruction	**120,833,306**	**112,006,557**	**120,515**	**112,127,072**	**118,213,847**	**6,086,775**
310 - Certificated Salaries	68,402,191	65,022,109	75,695	65,097,804	66,561,594	1,463,790
320 - Non-Certificated Salaries	4,476,061	5,360,367	266	5,360,633	5,131,550	(229,083)
360 - Employee Benefits & Deductions	28,753,330	25,691,985	693	25,692,678	25,245,504	(447,174)
410 - Professional & Technical Services	5,709,723	5,271,261	(88,285)	5,182,976	5,237,382	54,406
420 - Staff Travel	51,346	47,895	-	47,895	47,895	-
425 - Student Travel	316,909	225,054	-	225,054	225,054	-
430 - Utility Services	283,631	343,043	-	343,043	343,043	-
440 - Other Purchased Services	184,303	178,043	6,900	184,943	184,943	-
450 - Supplies & Materials	11,106,678	8,513,092	121,015	8,634,107	13,878,943	5,244,836
480 - Tuition & Stipends	104,026	105,000	33	105,033	105,033	-
490 - Other Expenses	1,444,394	1,248,708	4,198	1,252,906	1,252,906	-
550 - Transfers to Other Funds	715		-	-	-	-
200 - Special Education Instruction	**44,241,946**	**45,065,907**	**(124,887)**	**44,941,020**	**44,607,242**	**(333,778)**
310 - Certificated Salaries	16,437,463	16,162,231	(126,105)	16,036,126	15,976,023	(60,103)
320 - Non-Certificated Salaries	12,246,767	12,991,210	35,690	13,026,900	12,886,736	(140,164)
360 - Employee Benefits & Deductions	15,320,431	15,673,610	(34,472)	15,639,138	15,505,627	(133,511)
410 - Professional & Technical Services	55,381	45,425	-	45,425	45,425	-
420 - Staff Travel	7,743	2,805	-	2,805	2,805	-
425 - Student Travel	5,055	3,520	-	3,520	3,520	-
430 - Utility Services	500	383	-	383	383	-
440 - Other Purchased Services	-	213	(213)	-	-	-
450 - Supplies & Materials	165,076	171,208	141	171,349	171,349	-
490 - Other Expenses	3,530	15,302	72	15,374	15,374	-
220 - Special Education Support Srvs	**16,926,370**	**15,264,247**	**(557,929)**	**14,706,318**	**14,609,039**	**(97,279)**
310 - Certificated Salaries	6,173,106	6,316,999	(315,779)	6,001,220	6,000,177	(1,043)
320 - Non-Certificated Salaries	2,376,518	1,962,974	(226,510)	1,736,464	1,736,464	-
360 - Employee Benefits & Deductions	3,884,965	3,779,999	(230,065)	3,549,934	3,453,698	(96,236)
410 - Professional & Technical Services	3,926,809	2,767,943	214,425	2,982,368	2,982,368	-
420 - Staff Travel	81,046	73,350	-	73,350	73,350	-
425 - Student Travel	1,500	630	-	630	630	-
440 - Other Purchased Services	69,221	44,035	-	44,035	44,035	-
450 - Supplies & Materials	410,179	314,492	-	314,492	314,492	-
490 - Other Expenses	3,026	3,825	-	3,825	3,825	-
300 - Support Services - Students	**12,358,967**	**11,922,843**	**186,772**	**12,109,615**	**12,136,611**	**26,996**
310 - Certificated Salaries	6,218,185	5,953,222	131,093	6,084,315	6,143,756	59,441
320 - Non-Certificated Salaries	2,133,040	2,072,203	0	2,072,203	2,165,169	92,966
360 - Employee Benefits & Deductions	3,167,048	3,175,702	58,692	3,234,394	3,020,983	(213,411)
410 - Professional & Technical Services	465,447	391,850	-	391,850	481,321	89,471
420 - Staff Travel	3,630	1,664	-	1,664	1,664	-
430 - Utility Services	-	7,650	-	7,650	7,650	-
440 - Other Purchased Services	38,565	39,650	-	39,650	39,650	-
450 - Supplies & Materials	241,503	229,102	14,987	244,089	242,618	(1,471)
490 - Other Expenses	905	1,800	-	1,800	1,800	-
510 - Equipment	90,644	50,000	(18,000)	32,000	32,000	-
350 - Support Services - Instruction	**12,161,839**	**11,365,984**	**(204,196)**	**11,161,788**	**10,658,642**	**(503,146)**
310 - Certificated Salaries	5,825,148	5,833,235	(61,017)	5,772,219	5,585,885	(186,334)
320 - Non-Certificated Salaries	908,550	953,047	(37,617)	915,430	712,550	(202,880)
360 - Employee Benefits & Deductions	2,679,510	2,728,444	(33,520)	2,694,924	2,410,981	(283,943)
410 - Professional & Technical Services	413,491	168,347	(81,103)	87,244	125,244	38,000
420 - Staff Travel	202,986	237,655	-	237,655	237,655	-
430 - Utility Services	1,052,041	840,540	-	840,540	840,540	-
440 - Other Purchased Services	122,062	88,706	-	88,706	88,706	-
450 - Supplies & Materials	893,009	487,538	9,061	496,599	628,610	132,011
490 - Other Expenses	55,395	19,121	-	19,121	19,121	-
510 - Equipment	9,647	9,350	-	9,350	9,350	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2025-2026 Fall Budget Revision

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

Fund 100 - General Operating Fund Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
400 - School Administration	**11,211,921**	**11,027,180**	**157,976**	**11,185,156**	**11,594,477**	**409,321**
310 - Certificated Salaries	8,312,575	8,165,560	134,747	8,300,307	8,600,922	300,615
360 - Employee Benefits & Deductions	2,832,861	2,809,533	22,829	2,832,362	2,941,068	108,706
410 - Professional & Technical Services	7,450	6,301	-	6,301	6,301	-
420 - Staff Travel	24,234	16,219	-	16,219	16,219	-
440 - Other Purchased Services	2,566	-	-	-	-	-
450 - Supplies & Materials	24,548	28,221	511	28,732	28,732	-
490 - Other Expenses	7,687	1,346	(111)	1,235	1,235	-
450 - School Admin. Support Services	**11,937,743**	**11,603,977**	**(242)**	**11,603,735**	**11,572,436**	**(31,299)**
320 - Non-Certificated Salaries	6,550,724	6,406,967	(0)	6,406,967	6,463,495	56,528
360 - Employee Benefits & Deductions	4,418,603	4,431,541	(241)	4,431,300	4,343,473	(87,827)
420 - Staff Travel	11554	5,238	-	5,238	5,238	-
430 - Utility Services	59059	44,588	(111)	44,477	44,477	-
440 - Other Purchased Services	621919	539,158	111	539,269	539,269	-
450 - Supplies & Materials	254288.01	172,642	-	172,642	172,642	-
490 - Other Expenses	21596	3,842	-	3,842	3,842	-
510 - District Administration	**1,271,634**	**1,156,736**	**(0)**	**1,156,736**	**1,187,867**	**31,131**
310 - Certificated Salaries	419,836	441,516	(0)	441,516	441,516	-
320 - Non-Certificated Salaries	257,389	239,549	(0)	239,549	247,280	7,731
360 - Employee Benefits & Deductions	296,515	303,122	(0)	303,122	306,522	3,400
410 - Professional & Technical Services	6,030	3,150	-	3,150	3,150	-
420 - Staff Travel	35,344	32,710	(78)	32,632	32,632	-
425 - Student Travel	1,000	721	-	721	721	-
430 - Utility Services	-	-	78	78	78	
440 - Other Purchased Services	216,339	103,050	-	103,050	123,050	20,000
450 - Supplies & Materials	32,844	29,876	(1,180)	28,696	28,696	-
490 - Other Expenses	6,337	3,042	1,180	4,222	4,222	-
550 - District Admin. Support Services	**17,597,315**	**16,580,056**	**951,998**	**17,532,054**	**17,571,787**	**39,733**
310 - Certificated Salaries	169,695	40,825	-	40,825	46,485	5,660
320 - Non-Certificated Salaries	5,726,024	5,714,411	74,772	5,789,183	5,823,312	34,129
360 - Employee Benefits & Deductions	3,099,763	3,079,298	54,681	3,133,979	3,089,923	(44,056)
410 - Professional & Technical Services	1,605,532	1,165,110	-	1,165,110	1,165,110	-
420 - Staff Travel	102,583	98,495	-	98,495	98,495	-
430 - Utility Services	23,300	17,070	-	17,070	17,070	-
440 - Other Purchased Services	1,152,359	1,119,374	30,000	1,149,374	1,191,374	42,000
445 - Insurance & Bond Premiums	1,670,852	1,854,625	-	1,854,625	1,854,625	-
450 - Supplies & Materials	3,973,105	2,937,492	-	2,937,492	2,939,492	2,000
490 - Other Expenses	63,882	26,934	822,545	849,479	849,479	-
495 - Indirect Costs	(866,465)	(940,994)	-	(940,994)	(940,994)	-
510 - Equipment	876,685	1,467,416	(30,000)	1,437,416	1,437,416	-
600 - Operations & Maintenance	**26,697,071**	**26,255,242**	**1,767**	**26,257,009**	**26,284,157**	**27,148**
320 - Non-Certificated Salaries	7,873,263	8,093,425	2	8,093,427	8,085,076	(8,351)
360 - Employee Benefits & Deductions	4,604,186	4,698,158	7	4,698,165	4,732,684	34,519
410 - Professional & Technical Services	24,142	20,250	-	20,250	20,250	-
420 - Staff Travel	1,297	-	-	-	-	-
430 - Utility Services	1,229,446	1,245,595	109	1,245,704	1,246,684	980
435 - Energy	6,753,227	6,701,586	-	6,701,586	6,701,586	-
440 - Other Purchased Services	2,020,709	1,634,530	(548)	1,633,982	1,633,982	-
445 - Insurance & Bond Premiums	2,362,762	2,456,551	-	2,456,551	2,456,551	-
450 - Supplies & Materials	1,766,273	1,394,346	2,198	1,396,544	1,396,544	-
490 - Other Expenses	46,500	4,050	-	4,050	4,050	-
510 - Equipment	15,266	6,750	-	6,750	6,750	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2025-2026 Fall Budget Revision

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

Fund: 100 - General Operating Fund — Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
700 - Student Activities	**3,810,558**	**2,955,258**	**(476,482)**	**2,478,776**	**2,401,383**	**(77,393)**
310 - Certificated Salaries	1,589,400	1,621,907	(228,110)	1,393,797	1,340,020	(53,777)
320 - Non-Certificated Salaries	662,260	7,325	-	7,325	7,325	-
360 - Employee Benefits & Deductions	446,450	381,277	(49,469)	331,808	308,192	(23,616)
420 - Staff Travel	147	-	-	-	-	-
425 - Student Travel	725,820	558,475	(103,952)	454,523	454,523	-
440 - Other Purchased Services	206,273	175,000	-	175,000	175,000	-
450 - Supplies & Materials	81,858	101,273	(94,950)	6,323	6,323	-
490 - Other Expenses	98,350	110,000	-	110,000	110,000	-
780 - Community Services	**91,477**	**76,132**	**(55,294)**	**20,838**	**21,284**	**446**
320 - Non-Certificated Salaries	35,855	35,419	(16,233)	19,186	19,598	412
360 - Employee Benefits & Deductions	18,489	19,613	(17,961)	1,652	1,686	34
440 - Other Purchased Services	11,272	16,199	(16,199)	-	-	-
450 - Supplies & Materials	25,416	4,500	(4,500)	-	-	-
490 - Other Expenses	445	401	(401)	-	-	-
850 - Debt Service	**1,888,012**	**1,633,260**	**-**	**1,633,260**	**1,666,760**	**33,500**
532 - Interest on Long Term Debt	160,544	93,872	-	93,872	93,872	-
533 - Principal on Long Term Debt	1,727,468	1,539,388	-	1,539,388	1,572,888	33,500
900 - Other Financing Uses	**5,982,400**	**5,158,950**	**-**	**5,158,950**	**5,158,950**	**-**
552 - Transfers to Special Revenue Funds	4,258,799	4,446,640	-	4,446,640	4,446,640	-
553 - Transfers to Debt Service Fund	593,601	120,000	-	120,000	120,000	-
554 - Transfers to Capital Project Fund	680,000	-	-	-	-	-
562 - Transfers to Other Government Units	450,000	592,310	-	592,310	592,310	-
Grand Total	**$ 287,010,559**	**$ 272,072,327**	**$ -**	**$ 272,072,327**	**$ 277,684,482**	**$ 5,612,155**

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2025-2026 Fall Budget Revision

Historic Expenditure Summary
Expenditure by Location - Excluding On-Behalf Payments

Fund 100 - General Operating Fund Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
Elementary School	**74,565,039**	**72,390,036**	**(128,212)**	**72,261,824**	**72,405,074**	**143,250**
Big Lake Elementary School	4,595,677	4,307,221	(1,219)	4,306,002	4,302,731	(3,271)
Butte Elementary School	3,791,774	3,662,228	(1,314)	3,660,914	3,625,604	(35,310)
Cottonwood Creek Elementary School	4,422,084	4,291,409	(218)	4,291,191	4,217,138	(74,053)
Dena'ina Elementary School	4,333,861	4,165,479	1,795	4,167,274	4,287,133	119,859
Finger Lake Elementary School	4,724,483	4,803,230	2,259	4,805,489	4,822,738	17,249
Goose Bay Elementary School	4,060,713	3,818,118	77	3,818,195	3,712,067	(106,128)
Iditarod Elementary School	4,699,874	4,512,117	(1,176)	4,510,941	4,615,036	104,095
Knik Elementary School	2,956,734	2,893,514	-	2,893,514	2,925,473	31,959
Larson Elementary School	4,543,828	4,456,876	(128,502)	4,328,374	4,338,814	10,440
Machetanz Elementary School	4,315,436	4,306,789	2,429	4,309,218	4,345,178	35,960
Meadow Lakes Elementary School	4,290,576	4,200,725	-	4,200,725	4,377,008	176,283
Pioneer Peak Elementary School	5,111,346	4,944,271	(2,662)	4,941,609	4,699,658	(241,951)
Shaw Elementary School	5,641,235	5,525,318	2,257	5,527,575	5,631,964	104,389
Sherrod Elementary School	4,188,274	4,075,952	(3,881)	4,072,071	4,231,926	159,855
Snowshoe Elementary School	4,372,034	4,281,056	(3,881)	4,277,175	3,994,644	(282,531)
Swanson Elementary School	4,364,439	4,144,306	9,705	4,154,011	4,298,113	144,102
Tanaina Elementary School	4,152,673	4,001,427	(3,881)	3,997,546	3,979,849	(17,697)
Middle School	**31,035,124**	**29,229,787**	**(21,304)**	**29,208,483**	**29,640,790**	**432,307**
Colony Middle School	7,044,938	6,605,693	(7,441)	6,598,252	6,987,577	389,325
Houston Middle School	4,346,560	4,196,848	8,460	4,205,308	4,198,637	(6,671)
Palmer Jr Middle School	6,417,759	5,857,896	(7,441)	5,850,455	5,924,239	73,784
Teeland Middle School	6,557,602	6,239,737	(7,441)	6,232,296	6,148,890	(83,406)
Wasilla Middle School	6,668,264	6,329,613	(7,441)	6,322,172	6,381,447	59,275
High School	**49,312,983**	**47,412,371**	**478,661**	**47,891,032**	**48,001,103**	**110,071**
Career & Technical High School	8,041,279	7,915,097	1,474	7,916,571	8,013,666	97,095
Colony High School	10,234,092	9,958,666	85,204	10,043,870	9,926,309	(117,561)
Houston High School	5,731,820	5,435,388	70,421	5,505,809	5,374,490	(131,319)
Joe Redington Jr/Sr High School	7,097,161	7,000,145	89,864	7,090,009	7,071,161	(18,848)
Palmer High School	8,561,945	7,782,690	117,244	7,899,934	8,147,694	247,760
Wasilla High School	9,646,685	9,320,385	114,454	9,434,839	9,467,783	32,944
Small Attendance Area School	**10,812,102**	**10,463,618**	**12,980**	**10,476,598**	**10,515,291**	**38,693**
Beryozova School	302,687	307,318	8,484	315,802	308,777	(7,025)
Glacier View School	915,712	749,530	(2,161)	747,369	739,681	(7,688)
Sutton Elementary School	1,204,622	1,214,635	2,317	1,216,952	1,186,660	(30,292)
Su-Valley Jr/Sr High School	3,754,253	3,591,563	55,131	3,646,694	3,661,259	14,565
Talkeetna Elementary School	2,103,890	2,212,980	(48,446)	2,164,534	2,103,513	(61,021)
Trapper Creek Elementary School	587,809	511,505	-	511,505	519,762	8,257
Willow Elementary School	1,943,130	1,876,087	(2,345)	1,873,742	1,995,639	121,897
Alternative/Correspondence School	**24,877,739**	**23,834,587**	**370,677**	**24,205,264**	**26,923,812**	**2,718,548**
Burchell High School	2,568,071	2,272,657	(4,026)	2,268,631	2,255,011	(13,620)
Valley Pathways High School	2,069,812	2,706,727	(4,596)	2,702,131	2,805,675	103,544
Mat-Su Youth Facility	167,081	161,409	133,738	295,147	301,620	6,473
Mat-Su Day School	3,106,404	2,290,195	197,533	2,487,728	2,260,077	(227,651)
Mat-Su Middle School College	2,458,079	2,226,548	(3,806)	2,222,742	2,249,611	26,869
Mat-Su Central School	14,508,292	14,177,051	51,834	14,228,885	17,051,818	2,822,933
Charter School	**29,747,864**	**25,816,311**	**1,720**	**25,818,031**	**28,541,187**	**2,723,156**
Academy Charter School	3,878,907	3,632,999	-	3,632,999	3,716,031	83,032
American Charter Academy	2,893,771	2,725,271	-	2,725,271	2,732,386	7,115
Birchtree Charter School	6,292,313	5,435,542	-	5,435,542	5,730,761	295,219
Fronteras Spanish Immersion Charter School	4,808,054	3,981,153	-	3,981,153	4,167,350	186,197
Knik Charter School	3,435,949	3,315,597	510	3,316,107	3,702,731	386,624
Midnight Sun Family Learning Center	2,872,808	2,673,087	-	2,673,087	2,699,406	26,319
Twindly Bridge Charter School	5,566,064	4,052,662	1,210	4,053,872	5,792,522	1,738,650

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2025-2026 Fall Budget Revision

Historic Expenditure Summary
Expenditure by Location - Excluding On-Behalf Payments

Fund: 100 - General Operating Fund — Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
District Wide	**66,659,709**	**62,925,617**	**(714,522)**	**62,211,095**	**61,657,225**	**(553,870)**
Accounting Department	867,673	870,326	-	870,326	892,496	22,170
Administration Annex West	12,870	9,134	-	9,134	9,134	-
Administration Building	289,712	213,042	69,771	282,813	329,546	46,733
Business Services	540,661	610,714	-	610,714	622,912	12,198
Career & Technical Education	415,358	473,573	-	473,573	498,472	24,899
Compliance	37,500	29,250	-	29,250	29,250	-
Custodial Services	1,004,553	856,452	-	856,452	860,525	4,073
District Warehouse	503,830	414,884	-	414,884	356,342	(58,542)
District Wide Services	17,238,936	17,702,542	(714,648)	16,987,894	16,938,134	(49,760)
Equal Employment Opportunity	18,955	19,468	-	19,468	19,468	-
Facilities	6,904,422	6,861,032	-	6,861,032	6,894,409	33,377
Facility Use	481	-	-	-		-
Federal Programs	1,832,794	466,569	(26,208)	440,361	492,855	52,494
Finance	701,524	731,074	-	731,074	701,612	(29,462)
Health Services	130,084	28,751	-	28,751	28,751	-
Human Resources and Labor Relations	1,217,569	1,140,457	(11,213)	1,129,244	1,153,237	23,993
Information Technology	5,877,896	6,209,627	(96,000)	6,113,627	5,864,346	(249,281)
Medicaid Reimbursement	167,547	145,938	-	145,938	145,938	-
Nutrition Services	2,240	900	-	900	900	-
Office of Teaching & Learning	4,714,684	4,434,218	(262,214)	4,172,004	4,220,289	48,285
Office of the Superintendent	518,154	537,678	-	537,678	538,310	632
Operating Reserves	(535,424)	149,603	1,033,602	1,183,205	888,599	(294,606)
Payroll Department	847,796	873,535	-	873,535	848,534	(25,001)
Public Information Office	360,438	252,536	-	252,536	272,865	20,329
Purchasing Department	750,480	680,201	-	680,201	688,584	8,383
Quality Schools	327,759	569,508	-	569,508	571,112	1,604
Risk Management	4,324,005	256,445	-	256,445	218,916	(37,529)
Safety & Emergency Preparedness	234,527	228,749	-	228,749	228,749	-
School Board	385,251	348,436	-	348,436	350,837	2,401
Special Education Office	12,960,094	13,099,519	(707,612)	12,391,907	12,287,865	(104,042)
Student Transportation	3,755,221	4,446,640	-	4,446,640	4,446,640	-
Talented & Gifted Instruction	252,120	264,816	-	264,816	257,598	(7,218)
Grand Total	**$ 287,010,559**	**$ 272,072,327**	**$ -**	**$ 272,072,327**	**$ 277,684,482**	**$ 5,612,155**

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2025-2026 Fall Budget Revision

Historic Revenue Summary
Revenue by Object

Fund 255 - Food Service Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
021 - Student Meals	1,073,912	1,911,233	-	1,911,233	1,911,233	-
046 - Other Local Reimbursement	59,688	95,203	-	95,203	68,478	(26,725)
161 - USDA Food Reimbursements	6,624,192	6,926,834	-	6,926,834	6,824,109	(102,725)
Total Revenue	**7,757,792**	**8,933,270**	**-**	**8,933,270**	**8,803,820**	**(129,450)**
015 - Use of Fund Balance	1,634,157	1,548,962	-	1,548,962	1,539,959	(9,003)
Grand Total	**$ 9,391,949**	**$ 10,482,232**	**$ -**	**$ 10,482,232**	**$ 10,343,779**	**$ (138,453)**

Historic Expenditure Summary
Expenditure by Function

Fund 255 - Food Service Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
550 - District Admin. Support	3,916	3,916	-	3,916	3,916	-
600 - Operations & Maintenance	433,224	433,553	-	433,553	433,553	-
790 - Food Services	8,954,809	10,044,763	-	10,044,763	9,906,310	(138,453)
Grand Total	**$ 9,391,949**	**$ 10,482,232**	**$ -**	**$ 10,482,232**	**$ 10,343,779**	**$ (138,453)**

Historic Expenditure Summary
Expenditure by Object

Fund 255 - Food Service Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
320 - Non-Certificated Salaries	3,382,281	3,504,608	-	3,504,608	3,537,323	32,715
360 - Employee Benefits	1,348,025	1,567,055	-	1,567,055	1,395,887	(171,168)
410 - Professional & Technical Services	4,000	2,000	-	2,000	2,000	-
420 - Staff Travel	16,000	12,500	-	12,500	12,500	-
430 - Utilities	29,625	23,753	-	23,753	23,753	-
435 - Energy	257,024	250,000	-	250,000	250,000	-
440 - Purchased Services	102,916	128,916	-	128,916	128,916	-
445 - Insurance Bonds & Premiums	59,414	60,000	-	60,000	60,000	-
450 - Supplies & Materials	3,738,942	3,630,400	-	3,630,400	3,630,400	-
490 - Other Expenses	3,000	3,000	-	3,000	3,000	-
510 - Equipment	450,722	1,300,000	-	1,300,000	1,300,000	-
Grand Total	**$ 9,391,949**	**$ 10,482,232**	**$ -**	**$ 10,482,232**	**$ 10,343,779**	**$ (138,453)**

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2025-2026 Fall Budget Revision

Historic Revenue Summary
Revenue by Object

Fund: 395 - Renewal and Replacement — Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
011 - Borough Appropriation	150,000	150,000	-	150,000	150,000	-
046 - Other Local Reimbursement	440	-	-	-	100,000	100,000
Total Revenue	**150,440**	**150,000**	**-**	**150,000**	**250,000**	**100,000**
015 - Appropriation from Fund Balance	4,861,063	2,157,282	-	2,157,282	2,157,282	-
250 - Transfers from Other Funds	-	-	-	-	39,624	39,624
Grand Total	**$ 5,011,503**	**$ 2,307,282**	**$ -**	**$ 2,307,282**	**$ 2,446,906**	**$ 139,624**

Historic Expenditure Summary
Expenditure by Object

Fund: 395 - Renewal and Replacement — Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
310 - Certificated Salaries	101,371	5,532	-	5,532	5,532	-
320 - Non-Certificated Salaries	220,209	112,002	-	112,002	112,002	-
360 - Employee Benefits	32,048	10,359	-	10,359	10,359	-
410 - Professional & Technical Services	65,836	55,500	-	55,500	55,500	-
440 - Other Purchased Services	1,665,697	766,626	-	766,626	866,626	100,000
450 - Supplies & Materials	2,079,869	1,024,444	-	1,024,444	1,064,068	39,624
510 - Equipment	846,473	332,819	-	332,819	332,819	-
Total Expenditure	**5,011,503**	**2,307,282**	**-**	**2,307,282**	**2,446,906**	**139,624**
551 - Transfers to General Fund	-	-	-	-	-	-
554 - Transfers to Capital Project Fund	140,158	-	-	-	-	-
Grand Total	**$ 5,151,661**	**$ 2,307,282**	**$ -**	**$ 2,307,282**	**$ 2,446,906**	**$ 139,624**

Historic Expenditure Summary
Expenditure by Project

Fund: 395 - Renewal and Replacement — Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
0200 - Flooring	159,877	114,140	-	114,140	114,140	-
0204 - Code Compliance	121,317	96,006	-	96,006	96,006	-
0208 - IT Upgrades	1,360,717	889,629	-	889,629	889,629	-
0213 - Vehicle Refresh	74,112	3,907	-	3,907	3,907	-
0217 - Facility Library Upgrade	255	255	-	255	255	-
0220 - Parking Lot Refresh	110,932	11,094	-	11,094	11,094	-
0221 - Charter School Projects	13,578	-	-	-	-	-
0222 - Exterior Upgrades	61,150	23,653	-	23,653	23,653	-
0226 - Road & Field Refresh	51	51	-	51	51	-
0229 - Fencing/Security Upgrade	12,300	-	-	-	-	-
0234 - MCS Software Technology Refresh	7,575	7,575	-	7,575	7,575	-
0263 - Classroom Expansion	667,224	249,631	-	249,631	249,631	-
0266 - Emergency Generator	150,000	102,000	-	102,000	102,000	-
0270 - Building Equipment & Security	274,195	120,037	-	120,037	120,037	-
0272 - WMS Computer Code/Common Space	27,246	27,246	-	27,246	27,246	-
0277 - Mechanical Electrical & Plumbing	401,949	96,924	-	96,924	196,924	100,000
0278 - Communications Room Improvements	5,230	178	-	178	178	-
0282 - Classroom Technology Refresh	1,245,804	300,000	-	300,000	339,624	39,624
0287 - Energy Improvements	10,540	-	-	-	-	-
0288 - Lunch Tables	662	662	-	662	662	-
0289 - Restroom Refresh	23,882	1,955	-	1,955	1,955	-
0293 - Life Safety Systems	175,737	166,332	-	166,332	166,332	-
0295 - Furnishing Renewal & Replacement	87,088	87,088	-	87,088	87,088	-
0296 - Audio Visual Systems	11,165	2	-	2	2	-
0297 - Roof Refresh	8,917	8,917	-	8,917	8,917	-
Grand Total	**$ 5,011,503**	**$ 2,307,282**	**$ -**	**$ 2,307,282**	**$ 2,446,906**	**$ 139,624**

**Beginning budget is an estimate based on current available carryover as of 09/17/2025, and is subject to change pending the final Audit.*

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2025-2026 Fall Budget Revision

Historic Revenue Summary
Revenue by Object

Fund: 500 - Capital Improvement Plan (CIP) Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
015 - Appropriation from Fund Balance	5,038,662	3,222,395	-	3,222,395	3,222,395	-
250 - Transfers from Other Funds	680,000	-	-	-		-
Grand Total	**$ 5,718,662**	**$ 3,222,395**	**$ -**	**$ 3,222,395**	**$ 3,222,395**	**$ -**

Historic Expenditure Summary
Expenditure by Object

Fund: 500 - Capital Improvement Plan (CIP) Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
410 - Professional & Technical Services	609,066	227,506	-	227,506	227,506	-
440 - Other Purchased Services	2,790,302	1,990,271	-	1,990,271	1,865,771	(124,500)
450 - Supplies & Materials	1,096,132	10,456	-	10,456	10,456	-
490 - Other Expenses	11,672	11,672	-	11,672	11,672	-
510 - Equipment	811,490	982,490	-	982,490	720,153	(262,337)
Total Expenditure	**5,318,662**	**3,222,395**	**-**	**3,222,395**	**2,835,558**	**(386,837)**
551 - Transfers to General Fund	-	-	-	-	347,213	347,213
552 - Transfers to Special Revenue Funds	-	-	-	-	39,624	39,624
562 - Transfers to Other Government Units	400,000	-	-	-	-	-
Grand Total	**$ 5,718,662**	**$ 3,222,395**	**$ -**	**$ 3,222,395**	**$ 3,222,395**	**$ -**

Historic Expenditure Summary
Expenditure by Project

Fund: 500 - Capital Improvement Plan (CIP) Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
0204 - Code Compliance	200,260	35,025	-	35,025	35,025	-
0213 - Vehicle Refresh	49,738	33,008	-	33,008	33,008	-
0216 - PE & Playgroud Refresh	338	338	-	338	338	-
0220 - Parking Lot Refresh	345,273	161,536	-	161,536	161,536	-
0221 - Charter School FF&E	292,755	292,755	-	292,755	292,755	-
0226 - Road & Field Refresh	2,101	2,101	-	2,101	2,101	-
0260 - Water & Sewer Refresh	251,118	154,578	-	154,578	154,578	-
0263 - Classroom Expansion	28,816	18,610	-	18,610	143,110	124,500
0270 - Building Equipment & Security	1,613,448	1,308,221	-	1,308,221	1,183,721	(124,500)
0271 - Fleet Vehicle Refresh	322,908	246,670	(25,000)	221,670	221,670	-
0277 - Mechanical Electrical & Plumbing	103,800	100,120	-	100,120	100,120	-
0287 - Energy Improvements	3,626	3,626	-	3,626	3,626	-
0298 - PJMS Renovations	61,207	40,664	25,000	65,664	65,664	-
0300 - New School Construction FF&E	1,300,000	296,419	-	296,419	92,528	(203,891)
0301 - New Construction	1,143,274	528,724	-	528,724	380,591	(148,133)
Transfers to Other Funds	-	-	-	-	352,024	352,024
Grand Total	**$ 5,718,662**	**$ 3,222,395**	**$ -**	**$ 3,222,395**	**$ 3,222,395**	**$ -**

**Beginning budget is an estimate based on current available carryover as of 09/17/2025, and is subject to change pending the final Audit.*



MATANUSKA SUSITNA
BOROUGH SCHOOL DISTRICT

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