



**MATANUSKA-SUSITNA**  
BOROUGH SCHOOL DISTRICT

# ADOPTED BUDGET



# FY 2022-2023

*We prepare all students for success*

# ADOPTED BUDGET

**FY 2022-2023**

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**MATANUSKA-SUSITNA**  
BOROUGH SCHOOL DISTRICT



**MATANUSKA  
SUSITNA**

BOROUGH SCHOOL  
DISTRICT

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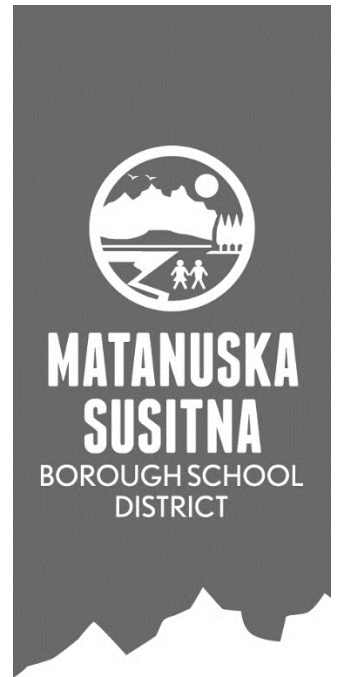
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# Executive Summary

*We prepare all students for success*

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## EXECUTIVE SUMMARY

### Introduction

The Fiscal Year 2022-2023 (FY 2023) Adopted Budget is presented for review by all stakeholders of the Matanuska-Susitna Borough School District (District). The budget is the financial plan that communicates the District's future plans for revenue and expenditures, and it is with this budget document that the District conveys the organization's goals and objectives to be achieved through the allocation of resources for the upcoming fiscal year.

The FY 2023 Adopted Budget is comprised of four major sections, which are intended to assist the public in navigating the document. The four major sections are:

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

In 1961, the State of Alaska adopted the borough structure for first-order administrative subdivisions by statute. Boroughs are an "all purpose" form of government that functions similar to what is referred to as a county in most other states. The Matanuska-Susitna Borough (Borough), which is situated within Southcentral Alaska, and encompasses an area more than 25,000 square miles in size, was incorporated as a second-class borough on January 1, 1964. The Borough has an elected mayor and an elected assembly of seven members. The District is a component unit of the Borough and is governed by an elected school board of seven members. There is also a non-voting student representative. The District operates 48 schools ranging in size from less than 30 to over 2,800 students.

The District's Adopted Budget for the fiscal year beginning July 1, 2022, and ending June 30, 2023, includes three years of actual results from the audited financial statements, the original and revised budgets for FY 2022, and the Adopted Budget for FY 2023.

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
  - Renewal and Replacement Fund
  - Anticipated Special Revenue Funds (Grants)
- Capital Improvement Plan (CIP) Fund
- Debt Service Fund

#### Proprietary Fund

- Enterprise Funds
- Internal Service Fund (Workers' Compensation Self-Insurance)

The accounting policies of the District are consistent with those prescribed by the State of Alaska for school districts and also adheres to accounting standards issued by the Governmental Accounting Standards Board (GASB). Therefore, the FY 2023 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 2023.

**Figure 1**

		RATIOS		METRICS - PER PUPIL		
		Pupil to Teacher (PTR)*	Elementary Specials to Teaching Staff**	Materials & Supplies	Health & Postage Supplies	Additional Allocations ***
Fiscal Year 2022-23	Grades K-2	23 to 1	1 to 6	\$85.00	\$5.00	NA
	Grades 3-5	26 to 1				
	Grades 6-8	29 to 1	NA	\$85.00	\$5.00	\$27.00
	Grades 9-12	33 to 1	NA	\$85.00	\$5.00	\$118.00
Fiscal Year 2021-22	Grades K-2	23 to 1	1 to 6	\$85.00	\$5.00	NA
	Grades 3-5	26 to 1				
	Grades 6-8	29 to 1	NA	\$85.00	\$5.00	\$27.00
	Grades 9-12	32 to 1	NA	\$85.00	\$5.00	\$118.00

**Notes:**

- \* PTR applies to core area schools for regular education instruction.
- \*\* Elementary Specials include music, physical education, and library.
- \*\*\* Includes class fees which apply to all students & Accelerated Learning funds which apply to only AP/IB enrolled students.

former requirement set forth in AS 14.17.510(c) by allocating 77.61% of its operating expenses to the instructional area and 22.39% to instructional support. By allocating this large of a percentage of resources to the instructional area, the School Board is demonstrating its belief that the needs and best interests of students should drive all decisions.

### Budget Process

The District adheres to a budget calendar in the process to adopt a budget for the upcoming fiscal year (outlined in figures 2 and 3).

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

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

In order to prepare a balanced Budget by April 1<sup>st</sup>, 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 1<sup>st</sup>. In addition to this funding uncertainty, April 1<sup>st</sup> is usually before the Public Education Health Trust has established a renewal rate for health insurance premiums. The April 1<sup>st</sup> deadline also typically precedes the date when collective bargaining agreements are ratified for successive years.

In order to develop projections for state revenues that will be provided to the District, District Administration refers to the education funding priorities in the budget issued by the Governor in December. This year, the Governor's Budget supported funding programs at the levels prescribed by statute. For K-12 education, this was interpreted to mean full funding of the State's Foundation Formula.

The District 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.

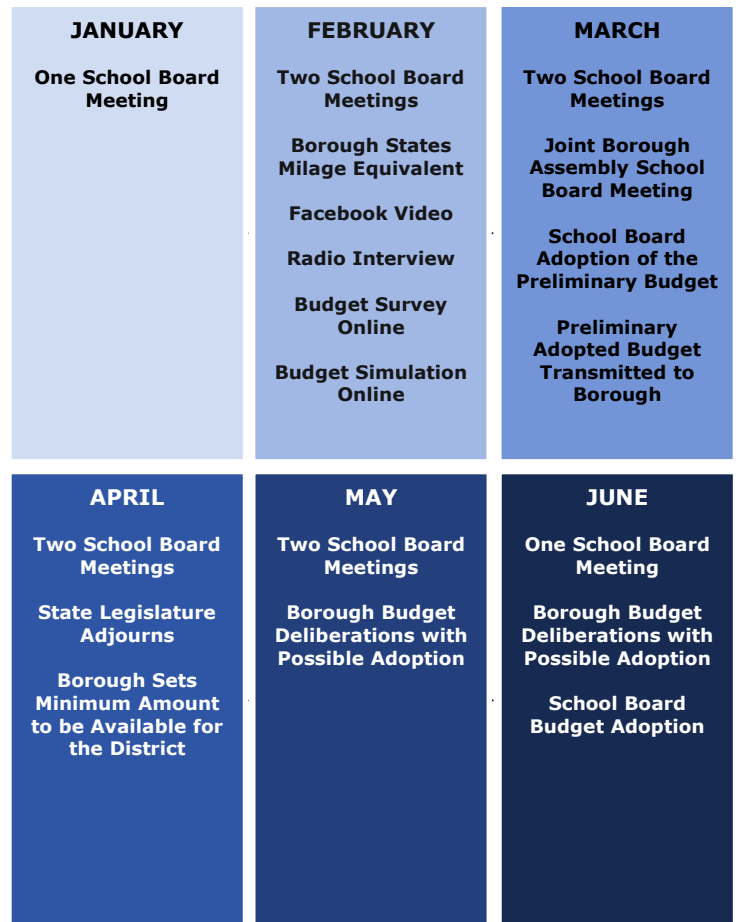
Per Borough Ordinance 3.04.020, the Preliminary Budget must be submitted to the Borough Manager by the last Tuesday in March, along with an official request for local funding. According to AS 14.14.060, the Assembly must approve a minimum amount to be made available for school operations within thirty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

In the May-June time frame, after both the state and local funding 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 15<sup>th</sup>. See Figure 3 for the complete budget cycle.

### ADM Enrollment

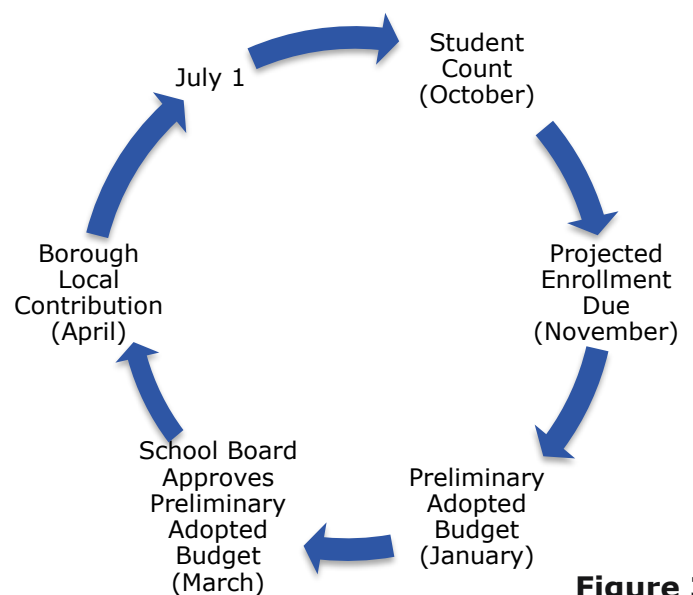
The District follows a series of steps to develop a forecast of student ADM enrollment. Using the annual student count held every October as the starting point, student enrollment was forecasted to be 19,135 for FY 2023.

1. Grades at all school sites were moved ahead one grade level, assuming 100% cohort survival.



**Figure 2**

made available for school operations within thirty (30) days following the District's budget submission.



**Figure 3**

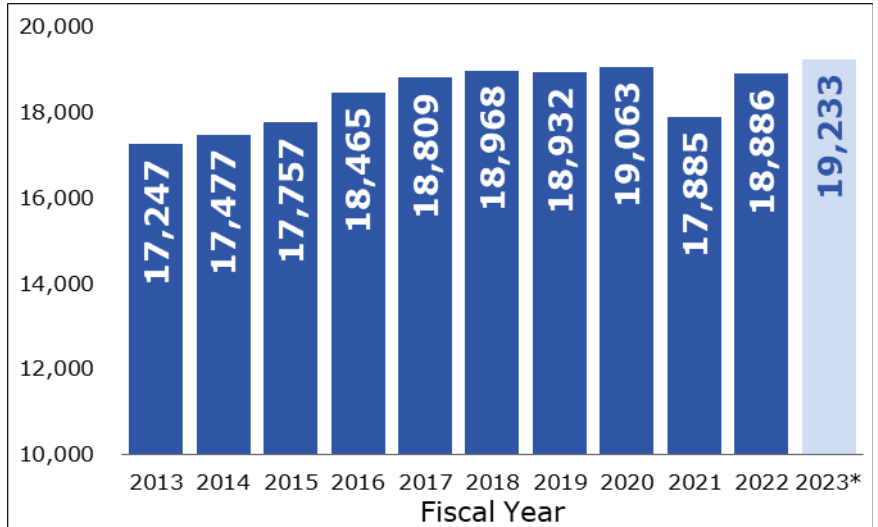
- Kindergarten enrollment was established by analyzing live birth rate data as determined by the State of Alaska Department of Health and Social Services.
- Grade level projections at every school are combined, providing for an aggregate, district-wide enrollment projection.
- Economic trends and other factors which may assist in determining the accuracy of the projected enrollment are also analyzed and may result in manual adjustments.

**Figure 4**

ADM ENROLLMENT HISTORY BY YEAR & GRADE							PROJECTION BY YEAR & GRADE				
Grade	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
PK	108	114	116	100	92	87	87	88	89	90	91
K	1,489	1,420	1,440	1,443	1,362	1,508	1,331	1,344	1,358	1,371	1,385
1	1,386	1,511	1,430	1,468	1,343	1,451	1,497	1,512	1,527	1,542	1,558
2	1,389	1,436	1,532	1,487	1,369	1,388	1,479	1,494	1,509	1,524	1,539
3	1,490	1,442	1,437	1,446	1,336	1,469	1,438	1,452	1,467	1,482	1,496
4	1,508	1,516	1,444	1,567	1,340	1,425	1,520	1,535	1,551	1,566	1,582
5	1,447	1,538	1,517	1,511	1,402	1,440	1,465	1,480	1,494	1,509	1,524
6	1,451	1,474	1,552	1,521	1,395	1,475	1,487	1,502	1,517	1,532	1,547
7	1,314	1,448	1,490	1,542	1,393	1,429	1,520	1,535	1,551	1,566	1,582
8	1,392	1,340	1,454	1,531	1,423	1,487	1,454	1,469	1,483	1,498	1,513
9	1,383	1,393	1,366	1,475	1,472	1,473	1,519	1,534	1,550	1,565	1,581
10	1,416	1,374	1,376	1,436	1,395	1,510	1,544	1,559	1,575	1,591	1,607
11	1,315	1,411	1,349	1,280	1,362	1,393	1,440	1,454	1,469	1,484	1,498
12	1,378	1,392	1,464	1,274	1,201	1,352	1,452	1,466	1,483	1,500	1,514
<b>TOTAL</b>	<b>17,757</b>	<b>18,466</b>	<b>18,809</b>	<b>18,966</b>	<b>17,885</b>	<b>18,886</b>	<b>19,233</b>	<b>19,424</b>	<b>19,622</b>	<b>19,820</b>	<b>20,017</b>

Projected ADM enrollment for the District is required to be submitted to DEED no later than November 5<sup>th</sup> of each year. Figure 4 displays the District's enrollment history as well as a four-year projection for Fiscal Years 2023-2027. Projected enrollment was determined using the District's cohort survival method, as specified above.

Over the past decade, the District has experienced sustained growth. From FY 2013-2022, enrollment increased by 1,639 students. The Matanuska-Susitna Borough School District continues to be the fastest growing school district in the State of Alaska.



**Figure 5**

### Budget Development

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

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

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

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

#### *Governor's Budget*

The budget proposed by the Governor was released on December 15, 2021. In the Governor's Budget, there was a commitment to funding educational programs at the level prescribed in state law. The Governor's Proposed budget, along with any supplements and amendments, can be found on the website for the Office of Management and Budget at <http://www.omb.alaska.gov>. The budget called for full funding of K-12 education through the State's Foundation Formula using the \$5,930 base student allocation (BSA) set forth in statute.

#### *Legislative Sessions*

The 2<sup>nd</sup> Regular Session of the 32<sup>nd</sup> Legislature commenced on January 18, 2022, and adjourned without any special sessions on May 18, 2022. With oil revenue declining over the past several decades, Permanent Fund earnings have been relied upon to fund government services as well as a payout to Alaska residents. However, the amount of earnings used to support either government services or the Permanent Fund Dividend (PFD) has continued to be a major policy issue for the State. This year was no exception, with the Senate and the House unable to agree on the size of the Permanent Fund Dividend (PFD). The Senate approved a \$4,200 PFD with an energy rebate of \$1,300 for a total payment of \$5,500 to all Alaskans. The cost of this appropriation was \$3.6 billion, which exceeded projections for the higher-than-anticipated oil revenues.

The House almost passed the Senate's plan, which would have aligned with the Governor's priorities of a larger PFD and reduced government services. Instead, a conference committee was established to work out a compromise budget. The conference committee largely adopted the Senate's budget with a reduced PFD of \$2,550 and an energy rebate of \$1,300. On adjournment day, however, the energy rebate did not receive a  $\frac{3}{4}$  vote in order for half of the funding to be appropriated from the Constitutional Budget Reserve (CBR). Therefore, the final amount paid to each Alaskan was \$3,200 (\$2,550 PFD + \$650 Energy Rebate).

Conference Committee Substitute for House Bill 281 (CCS HB 281), which was signed into law by the Governor on June 28, 2022, contained the Department of Education and Early Development's (DEED) operating budget for FY 2023. Most notably public education received \$57 million outside the Foundation Formula for FY 2023, of which \$7.7 million was projected for the Mat-Su Borough School District. Additionally, CCS HB 281 also provided \$79 million for the School Debt Reimbursement Program for FY 2023 and \$220.8 million for recent years (FY 2017, 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.

#### *Elementary and Secondary Emergency Relief Funds*

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

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

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

The School Board accepted the CARES Act ESSER grant award in the amount of \$3,997,351 on June 3, 2020. The grant supported remote learning, additional teaching positions to help close learning gaps through class size reductions, increased substitute usage, and supplies necessary to maintain safe and healthy school environments during Fiscal Year 2021. The CARES Act ESSER grant was fully expended in FY 2022, and, as such, is not available to support ongoing needs in FY 2023.

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

The proposed two-year spending plan for ESSER II Funds for FY 2022 and FY 2023 was approved by the School Board on March 3, 2021. The District's spending plan included classroom teachers, counselors, custodial service staff, a nurse coordinator to assist in maintaining appropriate health guidelines, building substitutes, and professional development related to curriculum (math, AP, and differentiation). Proposed non-personnel expenditures included classroom technology, HVAC improvements and custodial equipment, year-round interventions to address learning loss, CTE certifications and AP testing, allocations provided to charter schools based on their enrollment, and estimated indirect costs, which allows the District to recover administrative and overhead costs for the grant. The District projects that \$5,931,834 of ESSER II funds will be available to support ongoing needs in FY 2023 based on spending through June 30, 2022. The use of these funds will help maintain current staffing levels.

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

The proposed three-year budget for ESSER III Funds for FY 2022, FY 2023, and FY 2024 was accepted by the School Board on June 2, 2021. The District's spending plan included maintaining staffing levels to address learning loss and increase student achievement; funding classroom technology; supporting before/after school programs; expanding summer learning opportunities; and providing for additional custodial positions to promote safe and healthy schools. The District estimates \$23,481,728 of ESSER III

funds will be available to support ongoing costs in FY 2023 and FY 2024. This includes all spending under the grant through June 30, 2022. Of this amount, \$11,610,369 has been allocated to FY 2023.

#### *General Fund Budget Development*

The District relied 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 19,333 was used in the State's Foundation Formula with a BSA of \$5,930 to establish the projection for state funding.

The annual operating revenue contribution from the Borough is set at the dollar equivalent of a 6.30 mill tax levy on the Borough's assessed real and personal . Due to a significant increase in assessed values from the preceding year, the dollar equivalent of 6.3 mill would have resulted in a 9.37% increase in the local education contribution over the FY 2022 amount of \$65,841,806. On January 31, 2022, the District received a letter from the Borough Manager stating that he would be proposing a 4.9% increase to offset the dramatic increase in assessed value. The District adjusted its budget estimate for the local education contribution to reflect a 4.9% net increase, which was equal to the approximate year-over-year change in inflation at that time.

The District began developing the expenditure side of the budget in December 2021 by forecasting compensation and benefit costs for all employee groups. This process involved a review of all budgeted positions. Salary increases, for those employees eligible for regular movement within their respective salary schedules, were accounted for during this review. Mandatory benefits such as retirement, Medicare, and Workers' Compensation were also adjusted as a percentage of total salaries. To forecast health insurance premiums, the District analyzed the national trend for health plan renewals and estimated an 8% increase to this cost category with any premium splits based on established language within the collective bargaining agreements.

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

After all location budgets had been compiled, and a thorough analysis of all revenue and expenditures had been completed, the FY 2023 Budget was established with an anticipated revenue deficit of \$10.2 million.

On March 3, 2022, the School Board considered a modified budget to reduce 1.00 administrative position, 8.00 certified positions, 21.16 non-certified positions from the General Fund, and authorized an additional 75.50 certified positions be funded from ESSER III Fund revenues in FY 2023. These positions are aimed at reducing class sizes, supporting unique instructional needs, and providing health services in core area schools (excluding charter schools).

The additional ESSER funding allowed the District to stave off cuts and preserve its fund balance heading into FY 2023. By reducing 75.50 positions from the General Fund, the District was able to significantly reduce its projected \$10.2 million revenue deficit for FY 2023.

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

• State Foundation Formula Adjustment	\$ 381,135
• Adjust Payroll Reserve to 1%	\$ 689,902
• Adjust Transportation Subsidy	\$ 25,125
• Reduction of 1.00 Administrator	\$ (104,503)
• Reduction of 6.50 School Monitor FTE	\$ (159,479)
• Reduction of 2.00 Hold Teachers	\$ (227,905)
• Beryozova School Closure	\$ (250,396)

• Reduction of 4 Secondary Classroom Teachers	\$ (456,096)
• Reduction of 6.13 SPED Assistants	\$ (476,021)
• Knik Cultural Charter Enrollment Adjustment	\$ (540,963)
• Reduction of 7.00 Records Specialists	\$ (776,151)
• Adjust Indirect for anticipated ESSER III	\$ (838,385)
• Reassign 75.50 FTE to ESSER III	\$ (7,619,418)

The FY 2023 Preliminary Adopted Budget was unanimously approved by the School Board on March 16, 2022. The official request for local funding was established at \$70,696,614.

Following the adoption of its preliminary budget, the District learned of actual health insurance premium increases in April 2022. On average, plan options offered by the Public Education Health Trust increased by 3.4-3.7% depending on the plan. The District had budgeted an 8% increase in the preliminary adopted budget, so this renewal represented a budgetary savings. The District's executive team, Principals Association, and Mid-Level Managers Association are on a Qualified High-Deductible Health Plan with a 90/10 premiums split between the District and employees.

The following budget adjustments represent the major change to revenue and expenditure accounts to maintain a balanced budget at arrive at the FY 2023 Adopted Budget:

Revenue Adjustments:

• Addition of State one-time funding	\$ (7,767,297)
• Reduction to Other Local funding	\$ 815,800
• Reduction to E-Rate Category 2 funding	\$ 495,893
• Additional 1% Renewal & Replacement Fund Appropriation (2.5%)	\$ 706,966
• Enrollment Reduction to State Foundation Formula	\$ 608,768

Expenditure Adjustments:

• 30.5 FTE Reabsorbed from ESSER III	\$ 2,928,962
• MSC Correspondence student allotment increase	\$ 1,208,400
• Other staffing adjustments (including Health Insurance)	\$ 871,926
• Charter State one-time allocations	\$ 728,961
• Payroll contingency at 1%	\$ 387,859
• Increase for AP/IB testing	\$ 300,000
• E-Rate Category 2 Reduction	\$ (755,600)
• Knik Charter projected enrollment reduction	\$ (814,768)

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

## Revenue

### All Funds Revenue Summary

Figure 6

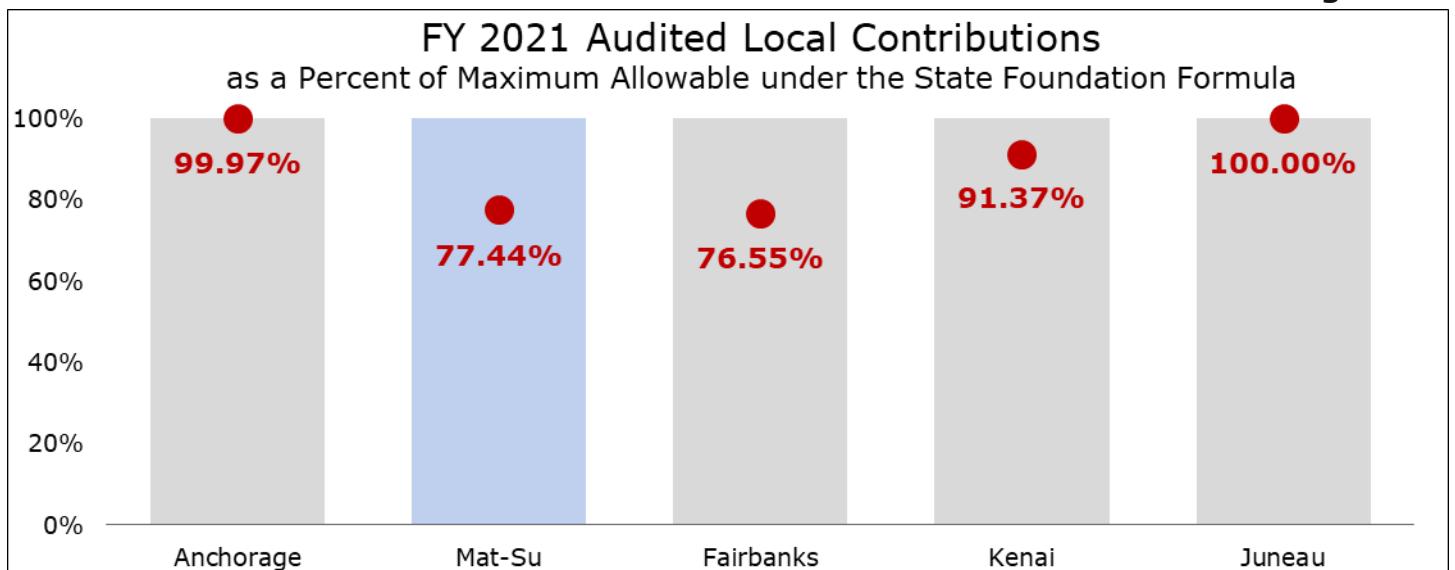
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>REVENUE FROM LOCAL SOURCES:</b>								
011 Borough Direct Appropriation	\$ 58,374,918	\$ 60,665,932	\$ 62,310,148	\$ 65,841,806	\$ 65,841,806	\$ 70,696,614	\$ 4,854,808	7%
020 Food Services Meal Sales	2,637,493	1,462,599	167,724	113,789	47,977	1,142,338	1,094,361	2281%
044 Local Revenue	593,267	417,211	559,155	125,000	127,167	100,000	(27,167)	-21%
046 Other Local Reimbursements	789,821	566,534	642,369	827,454	502,705	223,176	(279,529)	-56%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
<b>Total Local Source Revenue</b>	<b>62,395,499</b>	<b>63,112,276</b>	<b>63,679,396</b>	<b>66,908,049</b>	<b>66,519,655</b>	<b>72,162,128</b>	<b>5,642,473</b>	<b>8%</b>
<b>REVENUE FROM STATE SOURCES:</b>								
051 Foundation Program	169,485,342	169,667,391	173,028,762	170,439,031	172,420,912	170,802,082	(1,618,830)	-1%
052 Quality Schools	541,059	543,865	555,955	553,087	558,435	558,461	26	0%
056 TRS Revenue On-Behalf	16,208,585	17,889,178	17,841,542	19,460,606	19,460,606	12,096,936	(7,363,670)	-38%
057 PERS Revenue On-Behalf	1,966,871	2,338,553	3,022,315	3,038,299	3,038,299	1,055,796	(1,982,503)	-65%
090 Other State Revenues	20,242,202	21,441,670	18,743,501	17,587,179	17,132,015	24,695,590	7,563,575	44%
<b>Total State Source Revenue</b>	<b>208,444,059</b>	<b>211,880,657</b>	<b>213,192,075</b>	<b>211,078,202</b>	<b>212,610,267</b>	<b>209,208,865</b>	<b>(3,401,402)</b>	<b>-2%</b>
<b>REVENUE FROM FEDERAL SOURCES:</b>								
140 Direct Federal Revenue	6,470,748	6,273,749	9,173,343	7,825,386	11,842,506	8,732,703	(3,109,803)	-26%
047 E-Rate Revenue	1,276,298	1,344,024	1,439,607	1,383,261	1,409,198	965,173	(444,025)	-32%
152 Medicaid Reimbursement	618,220	18,384	501,424	480,000	400,000	500,000	100,000	25%
190 AK & Other Intermediate Agencies	14,787,153	14,690,218	18,908,545	41,840,183	45,936,257	43,340,027	(2,596,230)	-6%
<b>Total Federal Source Revenue</b>	<b>23,152,419</b>	<b>22,326,375</b>	<b>30,022,919</b>	<b>51,528,830</b>	<b>59,587,962</b>	<b>53,537,903</b>	<b>(6,050,059)</b>	<b>-10%</b>
<b>REVENUE TOTAL</b>	<b>293,991,977</b>	<b>297,319,308</b>	<b>306,894,390</b>	<b>329,515,081</b>	<b>338,717,883</b>	<b>334,908,896</b>	<b>(3,808,988)</b>	<b>-1%</b>
<b>APPROPRIATIONS &amp; TRANSFERS:</b>								
015 Fund Balance Appropriation	4,018,192	3,194,294	12,324,432	11,536,151	13,545,553	10,044,691	(3,500,862)	-26%
250 Transfers from Other Funds	6,190,984	13,323,153	18,738,068	13,591,755	19,848,882	5,542,218	(14,306,664)	-72%
<b>Total Appropriations &amp; Transfers</b>	<b>10,209,176</b>	<b>16,517,447</b>	<b>31,062,500</b>	<b>25,127,906</b>	<b>33,394,435</b>	<b>15,586,909</b>	<b>(17,807,526)</b>	<b>-53%</b>
<b>GRAND TOTAL</b>	<b>\$ 304,201,153</b>	<b>\$ 313,836,755</b>	<b>\$ 337,956,890</b>	<b>\$ 354,642,987</b>	<b>\$ 372,112,318</b>	<b>\$ 350,495,805</b>	<b>\$ (21,616,514)</b>	<b>-6%</b>

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 1% reduction in total Revenues. This reduction is in part due to the change in National School Lunch Program, with the sunset of the free school meals that were being provided for all students that was in place during the COVID 19 Pandemic.

### General Fund Local Revenue

For FY 2023, the District has budgeted an 8.5% increase (\$5.64 M) in local funding over FY 2022, which is largely attributable to increased funding from the Borough. However, 2.5% of the local appropriation, or \$1,767,415, will be allocated to the Renewal and Replacement fund for to assist in on-going deferred

Figure 7



maintenance for the District. The local appropriation makes up 26.2% of the District's total General Fund Revenues. Figure 7 presents the District's FY 2021 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 2021, the most recent audit available at the time of this document. The District projects that its FY 2023 total local revenue will equate to approximately 84% of the maximum allowable local appropriation.

#### *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 of Alaska:

- **State Foundation Funding Formula**  
With a projected student enrollment of 19,233, and a base student allocation (BSA) of \$5,930 as provided under AS 14.17.470, the District anticipates a state entitlement of \$171,360,543 if the State Legislature appropriates full funding to the State Foundation Formula.
- **TRS and PERS On-Behalf Relief**  
The State will continue to provide contributions on-behalf of school districts to pay down the unfunded liabilities that exist within the Teacher's Retirement System (TRS) and the Public Employees Retirement System (PERS). These "on-behalf" contributions are calculated using the difference between actuarial rates and the employer pay-in rates as set by the Department of Administration Division of Retirement and Benefits and the State Legislature, respectively. In the FY 2023 Adopted Budget, the District accounted for \$12,096,936 in TRS and \$1,055,796 in PERS on-behalf payments. Because no cash is transferred between the State and the District, projections for these revenues and the corresponding expenditures are often excluded from budget discussions, reports, and presentations.
- **One-Time Funding**  
With the passage of CCS HB 281 in 2022, the State Legislature allocated one-time funding to the school districts in lieu of increasing the BSA. These one-time funds are approximately equal to an additional \$220 to the BSA. For the District, this totals \$7,767,297. Also included is the PFD Lottery, which is estimated at \$65,000.

#### *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 2023, the District anticipates an estimated \$965,173 in E-rate funds and approximately \$500,000 in Medicaid revenue as reimbursement for eligible services provided to students.

#### *Revenue for All Other Funds*

Transfers from the General Fund have been necessary to cover revenue shortfalls in both the Student Transportation and Food Service Funds in recent years. However, in the last couple of years, there has been increased participation in the meal services provided to students due to programs supplying meals to all students regardless of income eligibility. This is not expected to continue in FY 2023. The FY 2023 Adopted Budget includes transfers to other funds in the amount of \$4,042,218, which represents a transfer to the Student Transportation Fund of \$3,648,618, and a transfer of \$393,600 to the Debt Service Fund for Fronteras Spanish Immersion Charter School facility lease payments to the Borough.

#### *Fund Balance*

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

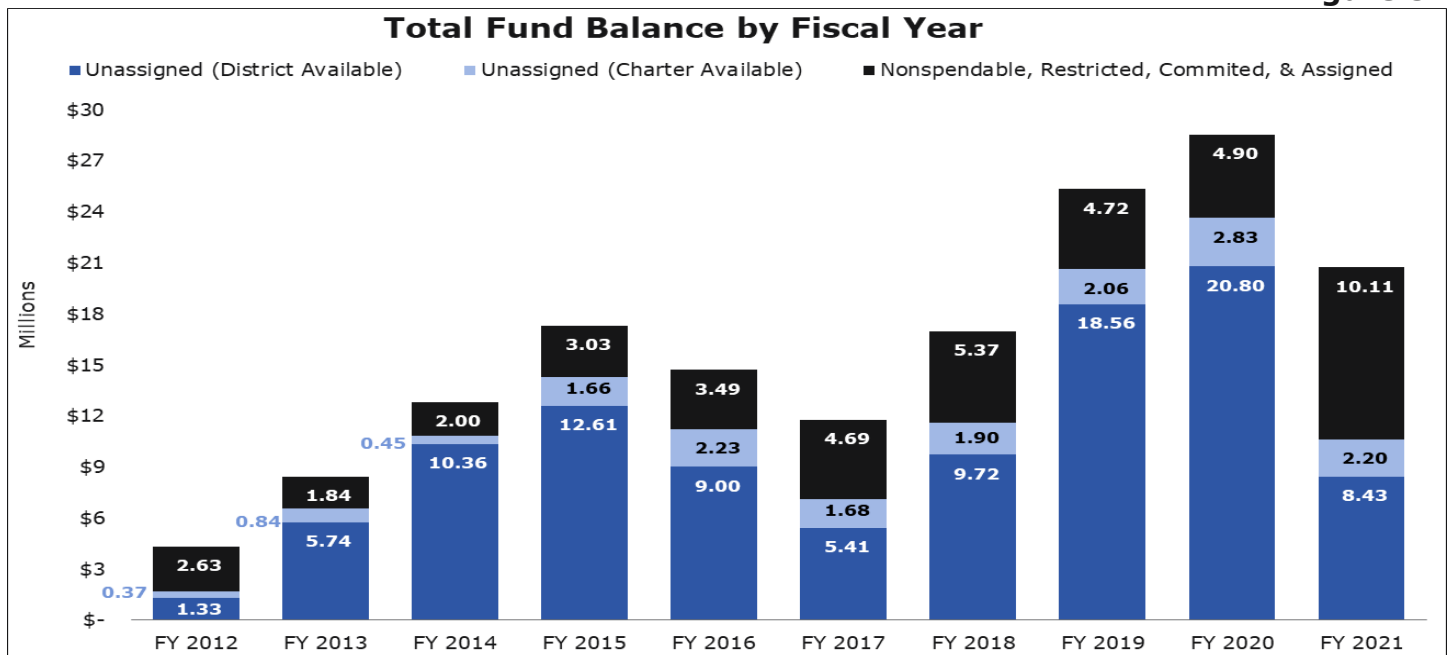
for future year, it will be necessary for District Administration to take action to curtail expenditures in order to maintain an appropriate amount of unassigned fund balance.

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

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

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

**Figure 8**



The District is projecting to utilize only \$200,000 of unassigned fund balance in FY 2023. These funds were set aside in FY 2022 for the purchase of support vehicles for the District that were unable to be purchased in that year. Figure 8 depicts the District's last ten years of General Fund balance.

## Expenditures

### All Funds Expenditure Summary

In the schedule shown in figure 9, expenditure figures are detailed for all funds included in this document. Excluding the Appropriations and Transfers, the District is only anticipating a 1% increase in total expenditures from the current FY 2022 Budgets. The largest increase is in certificated salaries.

**Figure 9**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Current 2021-22 Budget (D)	2022-23 Budget (E)	Change (E-D)	% of Change
<b>PERSONNEL EXPENDITURES</b>							
Certificated Salaries	\$ 100,476,060	\$ 100,594,658	\$ 108,983,051	\$110,741,243	\$118,843,316	\$8,102,073	7%
Non-Certificated Salaries	40,843,035	41,883,740	42,027,292	44,370,848	45,659,373	1,288,525	3%
Employee Benefits	81,985,586	84,906,549	89,809,659	93,298,560	88,074,748	(5,223,812)	-6%
<b>Subtotal Personnel</b>	<b>223,304,682</b>	<b>227,384,947</b>	<b>240,820,002</b>	<b>248,410,652</b>	<b>252,577,437</b>	<b>4,166,785</b>	<b>2%</b>
<b>NON-PERSONNEL EXPENDITURES</b>							
Professional & Technical Svc	6,130,747	6,309,251	7,298,028	9,628,366	10,390,211	761,845	8%
Staff Travel	708,474	471,959	235,935	722,706	747,370	24,664	3%
Student Travel	1,032,520	885,185	395,831	1,194,840	1,325,443	130,603	11%
Utility Services	3,030,629	3,126,071	2,143,005	2,956,425	2,348,563	(607,862)	-21%
Energy	5,743,820	5,441,096	5,380,469	6,144,987	7,171,065	1,026,078	17%
Other Purchased Services	25,769,703	24,882,219	26,313,901	29,586,600	29,487,072	(99,528)	0%
Insurance & Bond Premiums	3,562,639	4,032,412	3,871,083	4,906,326	5,009,927	103,601	2%
Supplies, Materials and Media	15,516,475	14,000,211	25,203,103	34,688,317	30,659,593	(4,028,724)	-12%
Transportation in Lieu	4,504	107	-	-	5,000	5,000	100%
Other Expenses	1,127,469	471,390	639,479	1,277,904	1,104,756	(173,148)	-14%
Indirect Costs	30,068	(18,714)	(22,869)	(4,216)	84,326	88,542	100%
Capital Outlay	189,084	156,036	929,514	1,044,943	1,044,943	-	0%
Equipment	2,122,249	1,525,991	1,036,764	3,469,598	4,185,753	716,155	21%
Interest Long-Term Debt	242,811	237,264	271,449	312,127	312,127	-	0%
Other Capital Outlay Expenses	-	-	29,700	-	-	-	0%
<b>Subtotal Non-Personnel</b>	<b>65,211,190</b>	<b>61,520,478</b>	<b>73,725,393</b>	<b>95,928,922</b>	<b>93,876,149</b>	<b>(2,052,773)</b>	<b>-2%</b>
<b>TOTAL EXPENDITURES</b>	<b>288,515,871</b>	<b>288,905,425</b>	<b>314,545,395</b>	<b>344,339,574</b>	<b>346,453,587</b>	<b>2,114,012</b>	<b>1%</b>
550 - Transfer to Other Funds	4,120,729	16,711,891	18,218,152	27,772,744	4,042,218	(23,730,526)	-85%
<b>GRAND TOTAL</b>	<b>\$ 292,636,601</b>	<b>\$ 305,617,316</b>	<b>\$ 332,763,547</b>	<b>\$ 372,112,318</b>	<b>\$ 350,495,805</b>	<b>\$ (21,616,514)</b>	<b>-6%</b>

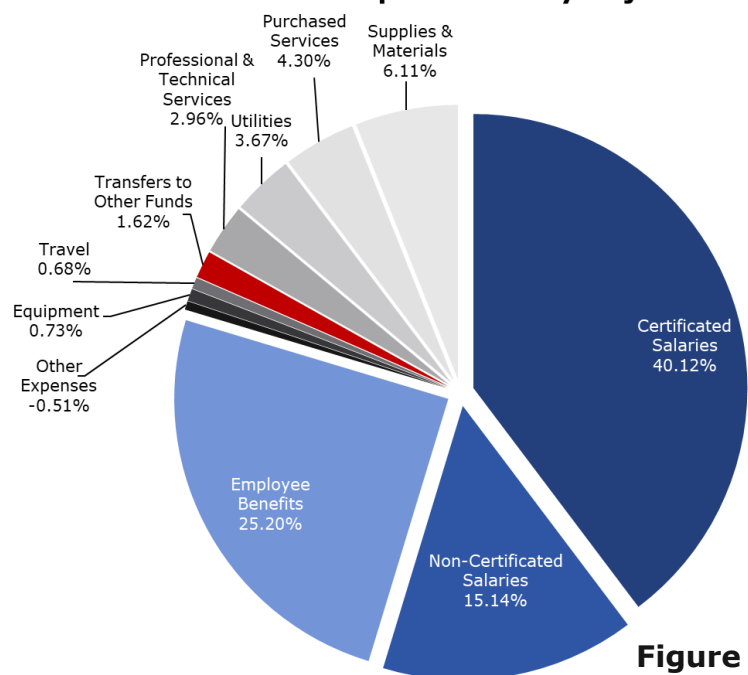
### General Fund Expenditures

Detailed in Figure 10 are the FY 2023's budgeted expenditures for all funds presented in this document, which are expected to increase by \$2.11 M compared with the budget for FY 2022. This can primarily be attributed to the addition of two new school locations: the reopening of Houston High School, and the opening of Knik Charter School. The increases are seen in staffing, with a net of \$1.87 M, and other large increases in energy, insurance bonds and premiums; and supplies, materials, and media.

### General Fund Personnel Expenditures

The District is very much a human resource organization, with a majority of expenditures dedicated to compensation and benefit costs. In FY 2023, expenditures for employee compensation, which includes both salaries and benefits (excluding on-behalf), is

**General Fund Expenditures by Object**

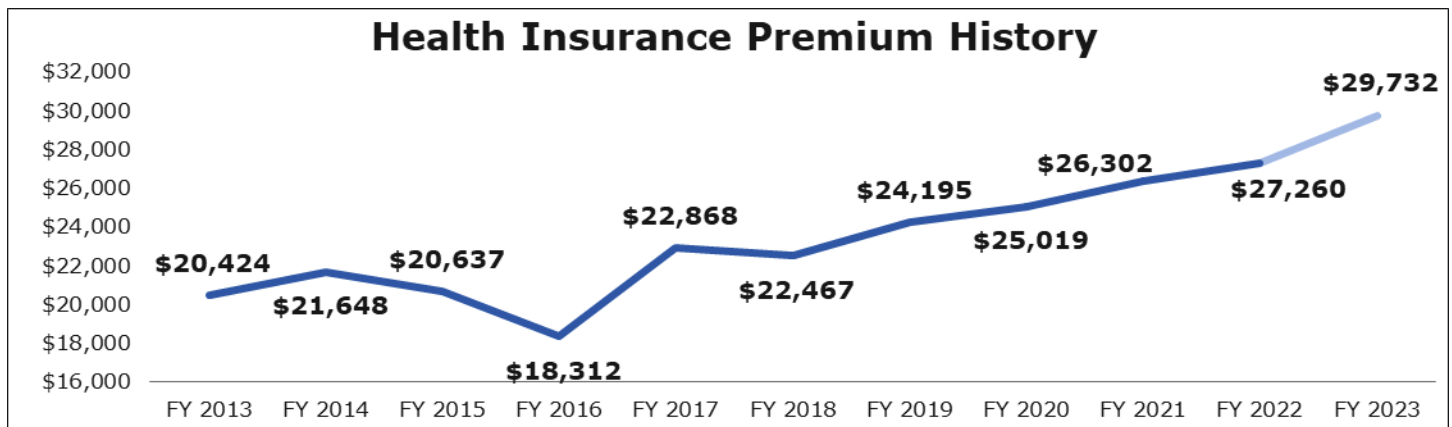


**Figure 10**

projected to total \$201,139,288 or 81.7% of total budgeted expenditures. Salary and benefit costs have historically increased from one year to the next. One reason for this trend is the regular movement on the salary schedule, which contributes to an approximate increase of 1.60% for certificated salaries and a 3.10% increase for non-certificated salaries. Even without a negotiated increase to salary schedules, the District can expect to adjust total salaries by these percentages as a result of eligible employees receiving a step increase based on the existing salary schedules. Also included in this increase is the reabsorption of FTE from the ESSER funds. Total FTE Increase in the General Fund for certificated staff is 54.49 FTE, and 34.79 FTE in the non-certificated staff. In FY 2022, ESSER funds were utilized to support more teaching positions, which were previously assigned to the General Fund, so the District could make a long-term investment in classroom technology. This adjustment was approved by the School Board during the FY 2022 Fall Budget Revision.

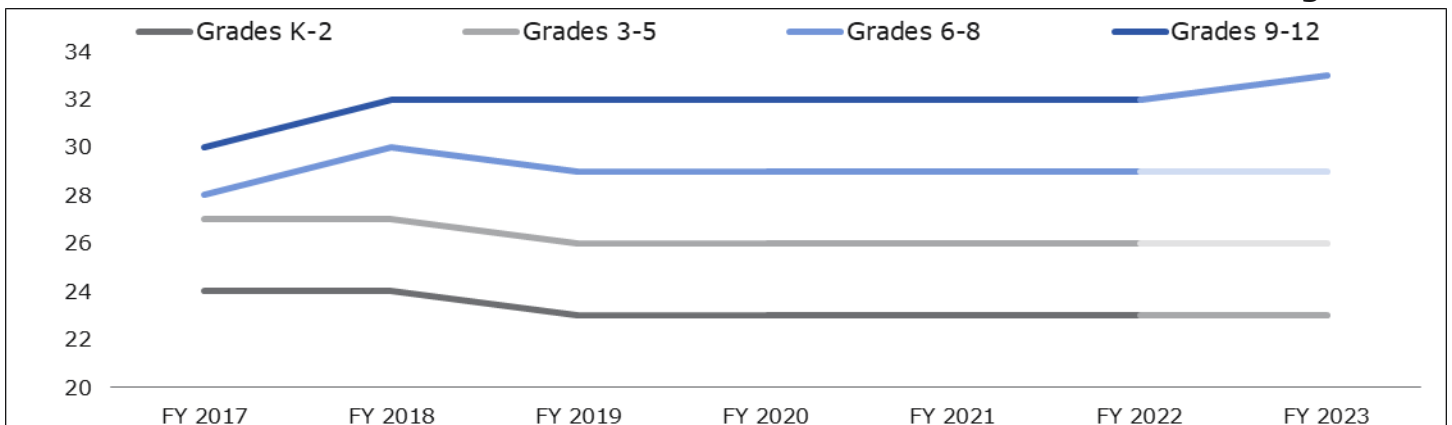
These adjustments increased the salary amounts for FY 2023 by a total of 10.25% over those projected for the current year. To more accurately forecast personnel expenditures, the budget also factors in projections for attrition, regular position vacancies, and employee leaves of absence. Employee benefit costs also generally increase from one year to the next.

**Figure 11**



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

**Figure 12**



Personnel costs are also impacted by staffing levels across the District. The FY 2023 Adopted Budget supports an increase to grades 9-12 pupil-to-teacher (PTR) ratios when compared to the preceding four fiscal years (Figure 12).

### General Fund Non-Personnel Expenditures

The FY 2023 Adopted Budget provides an increase to the metrics for non-personnel budgets over FY 2022. Non-personnel metrics at schools include an allocation for materials and supplies, health supplies, and postage. Where applicable, this metric also includes class fees and per pupil resource allocations for accelerated learning (Figure 13).

TOTAL METRICS - PER PUPIL				
	FY 2021	FY 2022	FY 2023	Change
<b>Grades K-5</b>	\$ 71.00	<b>\$ 90.00</b>	<b>\$ 90.00</b>	\$ -
<b>Grades 6-8*</b>	\$ 108.00	<b>\$ 117.00</b>	<b>\$ 117.00</b>	\$ -
<b>Grades 9-12**</b>	\$ 206.00	<b>\$ 208.00</b>	<b>\$ 208.00</b>	\$ -

\* Includes additional allocation for Class Fees

\*\* Includes additional allocations for Class Fees & Accelerated Learning

**Figure 13**

The budgets for energy and utilities represent the projected resources needed to heat and operate the District's facilities. For FY 2023, the District is projecting to expend \$9,166,455 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 condition beyond FY 2023. In the District's long-term forecasts, expenditures are expected to outpace projected revenues, creating a structural deficit in subsequent years. Based on the following assumptions, the District prepared long-term forecasts that extend through FY 2027.

### Revenue Assumptions

#### Local Funding

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

#### State Funding

- BSA increased by \$30 to \$5,960 in FY 2024 and is maintained thereafter.
- Intensive count is maintained at 547.
- One-time grant from the State is maintained at the FY 2023 level of \$220 per AADM.
- On-behalf revenue is excluded.

#### Federal Funding

- Federal revenue maintained with no change.

#### Use of Fund Balance

- No use of fund balance after FY 2023.

### Expenditure Assumptions

#### Personnel

- Staff funded through the CRRSA ESSER II Funds (42.45 FTE) are reabsorbed into the General Fund in FY 2024 with the sunset of that grant.
- Staff funded through the ARP ESSER III Funds (75.50 FTE) are reabsorbed into the General Fund in FY 2025 with the sunset of that grant.

#### Regular Salary Schedule Movement

- In FY 2023, salary schedules increase according to the negotiated agreement for each employee group as outlined below.
  - MSPA and MLMA increased by 1.5%.
  - All other employee groups are maintained with no increase.
- In FY 2024 and thereafter, salary schedules are maintained according to the current negotiated agreement for each employee group with no increase.
  - Total certificated salaries increase by 1.6% for regular movement on the salary schedule annually.
  - Total non-certificated salaries increase by 3.1% for regular movement on the salary schedule annually.

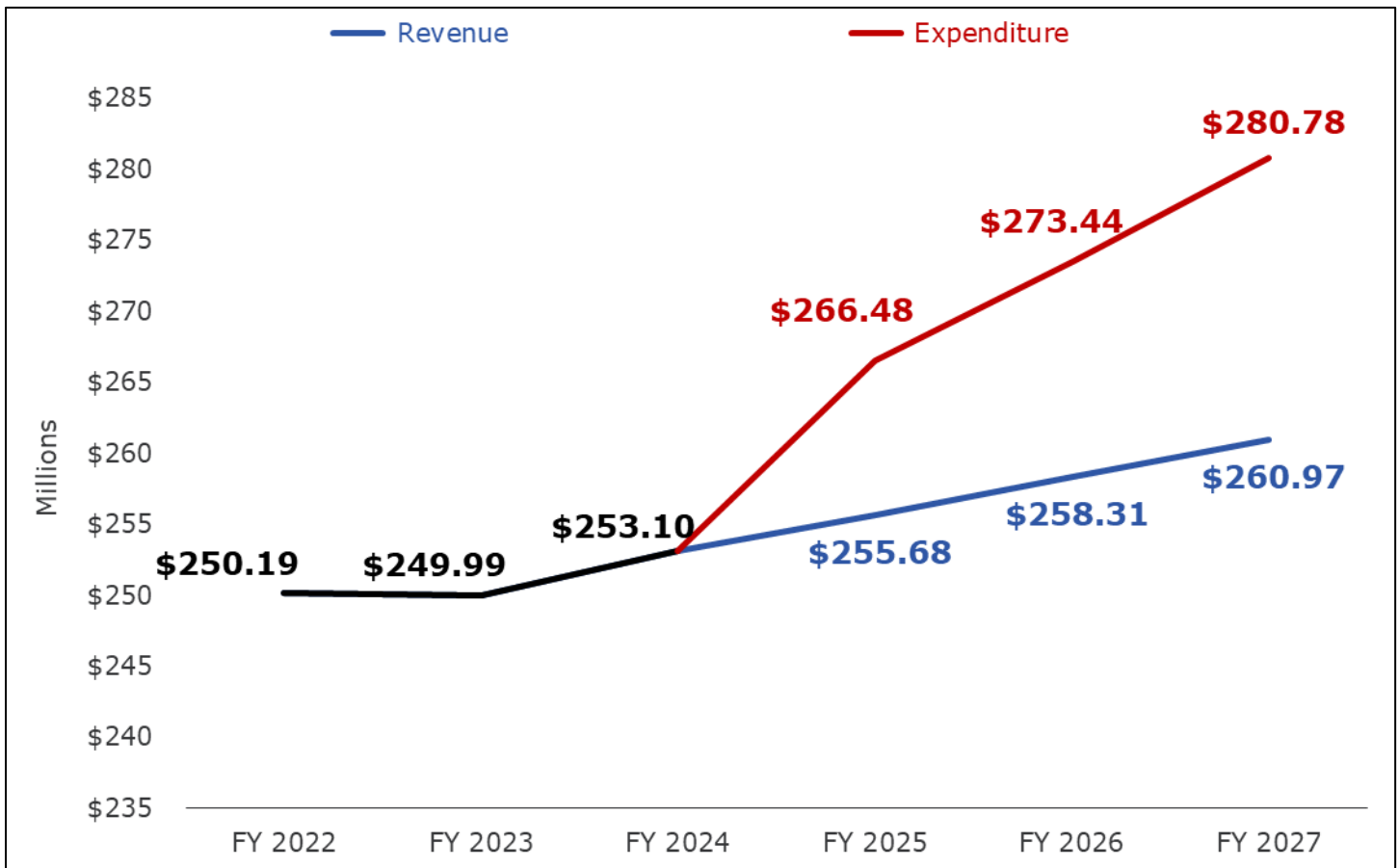
#### Benefits

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

#### Non-Personnel

- Rates for utilities increase by 2.5% and are applied to the annual average usage from FY 2017-2019, and 2021.
- Property and liability insurance increase at a rate of 20%.
- Transfers to other funds includes a transfer to subsidize the Student Transportation Fund and a transfer to the Debt Service Fund for Fronteras Spanish Immersion Charter School lease payment.
- All other planned non-personnel expenditures are maintained with no increase or decrease.

**Figure 14**



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Revenue	250,185,132	249,987,212	253,099,742	255,677,046	258,306,040	260,966,245
Expenditure	250,185,132	249,987,212	253,099,742	266,476,677	273,438,282	280,780,068
Excess (Deficit)	-	-	-	(10,799,631)	(15,132,242)	(19,813,823)

The projected deficits in FY 2025, FY 2026, and FY 2027 are \$10.80 M, \$15.13 M, and \$19.81 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.

### 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 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**

<b>Direct &amp; Overlapping Property Tax Rates</b> <i>(mill levy rate per \$1,000 of assessed value)</i> Last Five Fiscal Years					
	<b>Direct Rates</b>				
	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
Areawide Borough	9.984	10.332	10.331	10.386	10.386
Non-Areawide Borough	0.525	0.548	0.548	0.057	0.057

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

### Staffing by Function

Figure 16 presents General Fund staffing numbers for all permanent positions. Between FY 2022 and FY 2023, the District plans to increase staffing charged to the General Fund by 73.49 FTE.

As mentioned previously, this increase in FTE includes the addition of two new schools, and the reabsorption of 30.5 FTE from ESSER III. The non charter positions funded by the CARES Act, 15.76 FTE, reallocated between ESSER II and ESSER III. Total positions allocated to ESSER Funds for FY 2023, including Charter Allocations are 49.60 FTE in ESSER II, and 74.93 FTE in ESSER III.

	FY 2022 Revised	FY 2023 Adopted	Change
100 - Instruction	687.93	<b>746.43</b>	58.50
200 - Special Education: Instruction	434.09	<b>445.42</b>	11.33
220 - Special Education: Support Services	137.30	<b>130.75</b>	(6.55)
300 - Support Services: Students	90.07	<b>102.98</b>	12.91
350 - Support Services: Instruction	48.26	<b>52.00</b>	3.74
400 - School Administration	62.64	<b>62.94</b>	0.30
450 - School Administration Support	121.94	<b>120.50</b>	(1.44)
510 - District Administration	10.00	<b>10.00</b>	-
550 - District Administration Support	66.00	<b>64.50</b>	(1.50)
600 - Operations & Maintenance	147.69	<b>142.90</b>	(4.79)
700 - Student Activities	3.25	<b>4.25</b>	1.00
	<b>1,809.17</b>	<b>1,882.66</b>	<b>73.49</b>

**Figure 16**

### Performance Results

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

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

In response to the Coronavirus Disease 2019 (COVID-19), the Alaska Department of Education and Early Development (DEED) submitted a request to the U.S. Department of Education (USDE) to waive certain requirements of the Elementary and Secondary Education Act (ESEA) related to assessment requirements. The approved Accountability waiver limited the data that is available on the Report Card to the Public for the 2020 – 2021 school year.

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

**Figure 17**

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

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

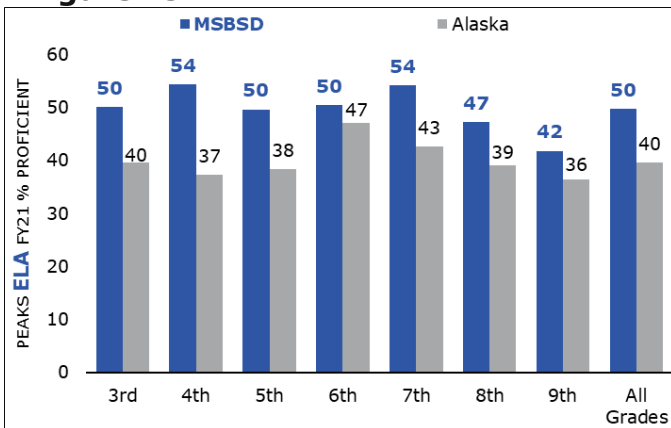
MAP Score Required for PEAKS Proficiency		
Grade	ELA	Math
3	61	45
4	55	48
5	55	53
6	53	56
7	57	68
8	66	75

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

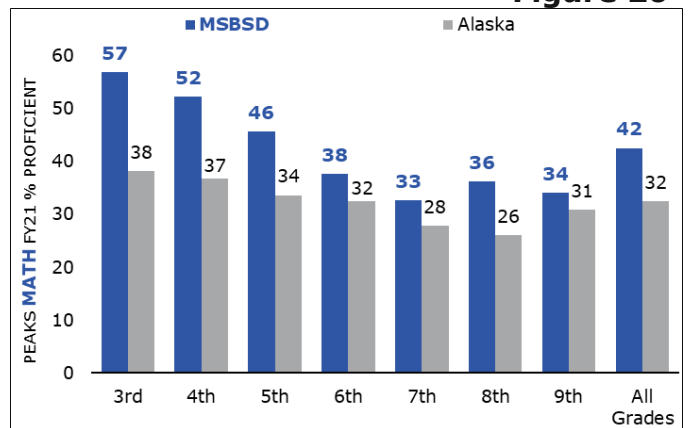
**Figure 18**

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

**Figure 19**



**Figure 20**

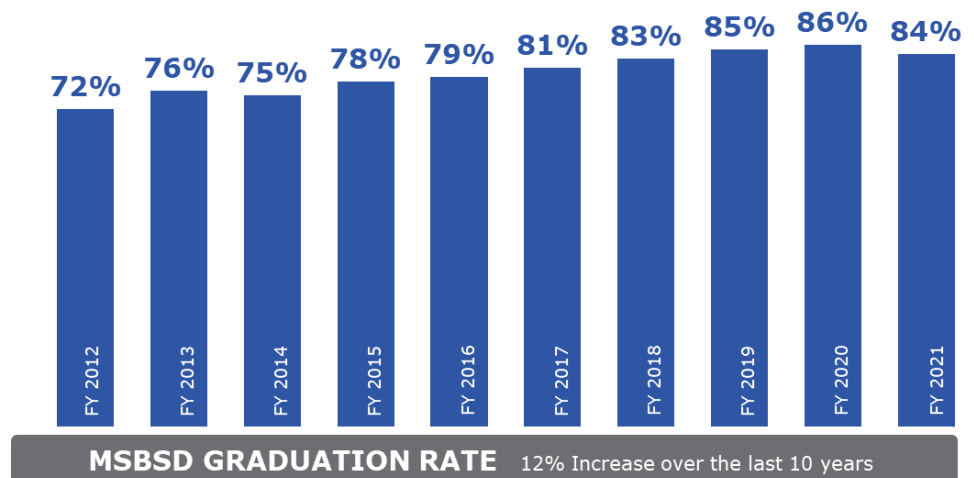


### Graduation Rate

The graduation rate is the final measure of student success. Over the past ten years, the District's graduation rate has increased from 72% to 84%. For FY 2021, the State had an average graduation rate of 78.09%. In comparison, the District's graduation rate was 83.95%. The District's Graduation rate continues to be the highest of the "Big-5".

Data has shown that students who take at least two career and technical education courses in a row have a 95% graduation rate.

**Figure 21**



### Summary

The process to develop the FY 2023 Adopted Budget included an extensive review of all expected revenue and expenditure line items. Support for the District's mission is achieved through the equitable distribution of resources. The budget development process relies on a system of ratios and metrics to equitably distribute resources across traditional schools, charter schools, special mission schools, and correspondence schools.

This budget was prepared in accordance with all laws and 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 to carry out its mission: *to prepare all students for success.*

### **MERITORIOUS BUDGET AWARD**

The Association of School Business Officials International (ASBO) presented the District with the Meritorious Budget Award for the fiscal year ending June 30, 2022. 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.



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 2021-2022.

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



A handwritten signature in black ink, reading 'W. Edward Chabal'.

**W. Edward Chabal**  
President

A handwritten signature in black ink, reading 'David J. Lewis'.

**David J. Lewis**  
Executive Director

**PRINCIPAL OFFICIALS  
MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT**

**2021-2022 SCHOOL BOARD**

Ryan Ponder, President  
Jim Hart, Vice President  
Dwight Probasco, Clerk  
Thomas Bergey, Member  
Ole Larson, Member  
Jeff Taylor, Member  
Jubilee Underwood, Member



**2021-2022 DISTRICTWIDE ADMINISTRATION**

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

Dr. Justin Ainsworth, Associate Superintendent of Instruction  
Reese Everett, Associate Superintendent of Instruction  
DeeDee Hanes, Associate Superintendent of Instruction  
Traci Pedersen, Associate Superintendent of Instruction  
Dan Molina, Executive Director of Student Support Services  
Sandra Main, Assistant Director of Student Support Services  
Amy Tucker, Assistant Director of Student Support Services  
Andrea Everett, Executive Director of Federal Programs

Luke Fulp, Deputy Superintendent of Business & Operations  
Katherine Gardner, Associate Superintendent of Human Resources  
Jim Estes, Executive Director of Operations  
Zachary Albert, Director of Finance  
Tony Weese, Assistant Director of Capital Planning & Construction Manager

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# Organizational Section

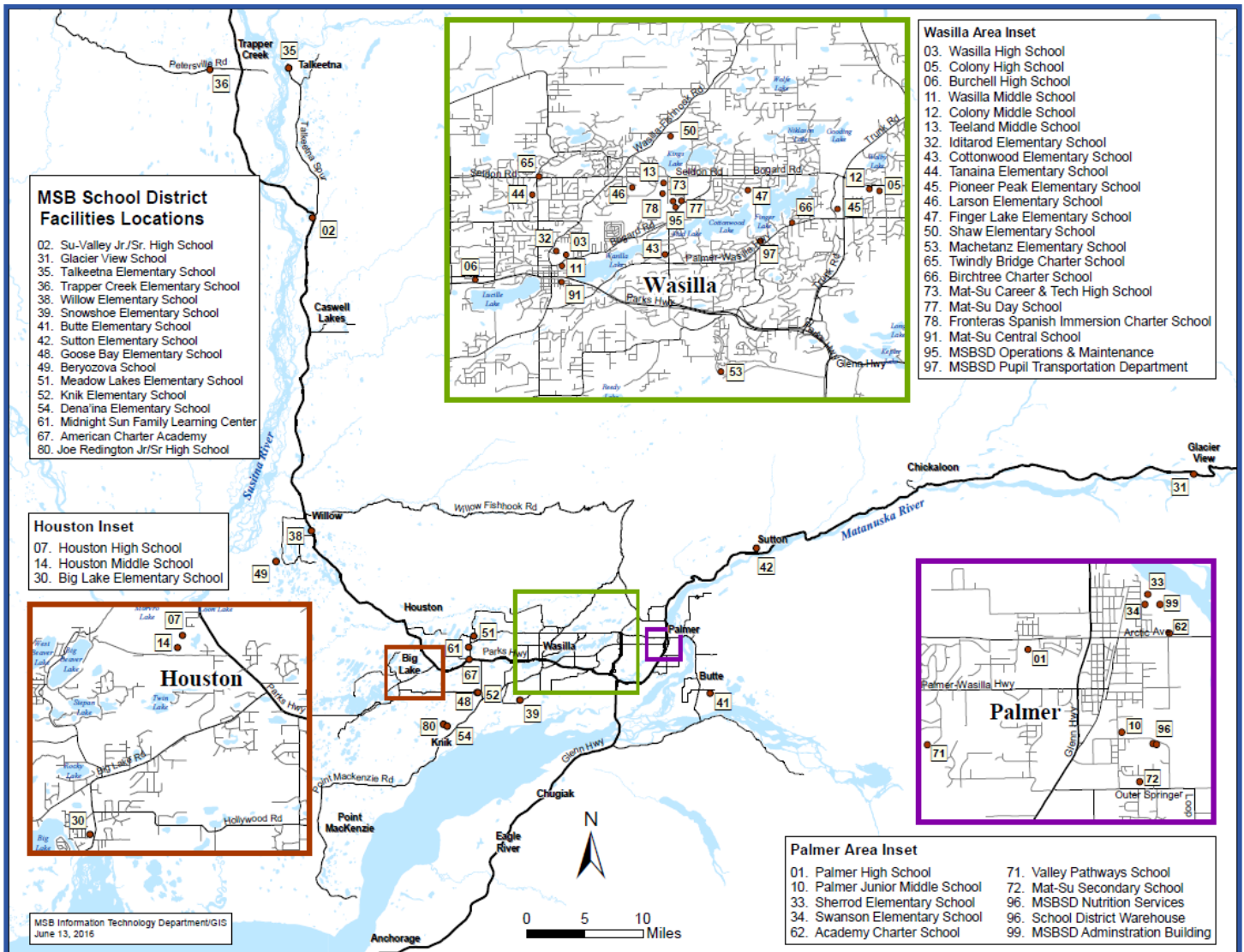
*We prepare all students for success*

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**MSBSD**

# DISTRICT MAP

## School Locations by Area



## Second Largest School District in the State:

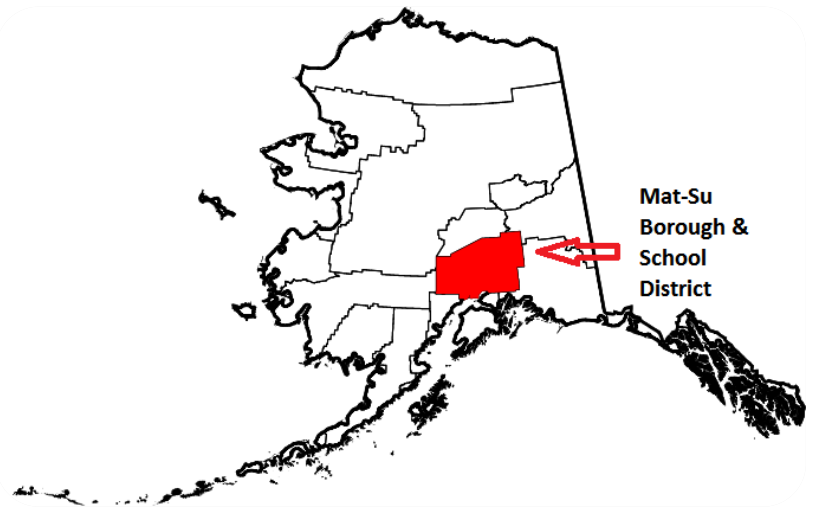
- 48 Schools
- 18,885.18 Student Population (FY 2022)
- 25,258 Square Miles



## DISTRICT PROFILE

**Figure 1**

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



Mat-Su  
Borough &  
School  
District

Aptly named, the Mat-Su Valley is bordered to the east by the Matanuska River and on the west by the Susitna River. More than 100,000 people currently reside within the Borough, which is located just 35 miles north of Anchorage.

In FY 2022, the Matanuska-Susitna Borough School District (District) served 18,886 students at 47 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/home school program. Additionally, the District hosts six charter schools and five alternative education schools, which offer a range of specialized programs including a second correspondence/home school 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 recently approved Knik Charter School will be opening to offer both in-person and correspondence delivery to students in kindergarten through 12<sup>th</sup> grade.

## GOVERNMENT STRUCTURE

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

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

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

District. Alaska Statutes 14.14.060 states that a borough can establish a centralized treasury and is responsible for major rehabilitation, all construction, and major repair of school buildings.

Under Alaska Statutes 14.17.505(a), 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 \$25 million. However, in early 2021, Governor Mike Dunleavy signed HB76 into law, which allows school districts to accumulate an unlimited unreserved fund balance in the general fund. This provision is repealed June 30, 2025.

## BUDGET CALENDAR

The annual budget is a financial plan which is intended to aid in the day-to-day management of 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

### *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 5<sup>th</sup>. The projected enrollment for the District is based on a modified cohort-survival analysis, which is outlined in the Executive Summary of this document.

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

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

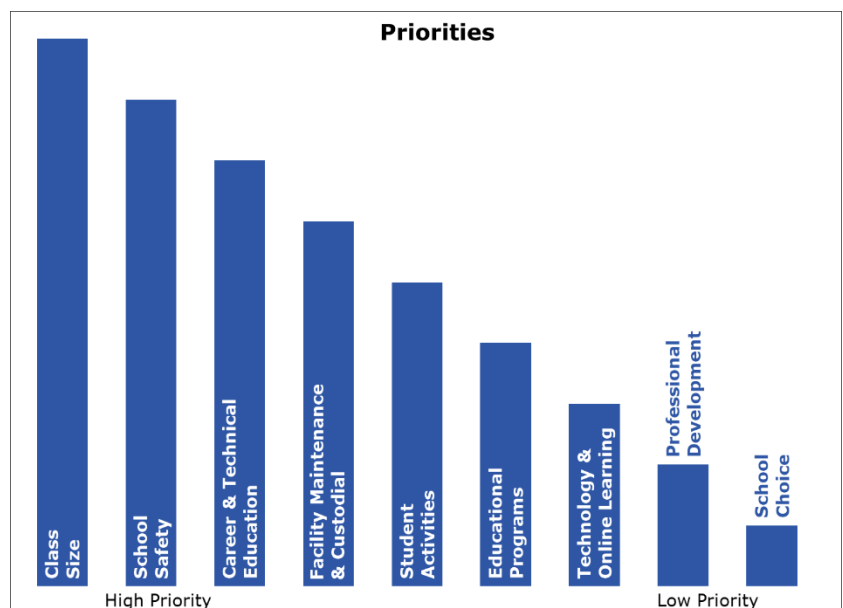
To help stakeholders understand the projected expenditure plan, information within the budget is presented by fund, function, and object code in accordance with the DEED Uniform Chart of Accounts for Public School Districts. Adherence to this account code structure also assists the District with reporting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

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

The chart in Figure 3 presents the ranking of funding priorities from the 119 respondents to this year's online survey. This survey was open from February 2-10, 2022.

The School Board deliberates over the preliminary budget from January through March, and adjustments are made in order to deliver a balanced budget to the Assembly. After a balanced budget has been adopted by the School Board, the preliminary budget is submitted to the Borough Manager on or before the last Tuesday of March, as required by Borough Code 3.04.020(b). The budget is required to be formally presented to the Borough Assembly by the first day of April each year, along with a message requesting a specific

**Figure 3**



level of local funding. The District rarely knows the full funding picture at the time the budget is required to be submitted to the Assembly because the April 1<sup>st</sup> 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 31<sup>st</sup>. 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 15<sup>th</sup>.

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 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 2023 Adopted Budget as well as a history of ratios and metrics from recent years can be found in Figures 5 and 6.

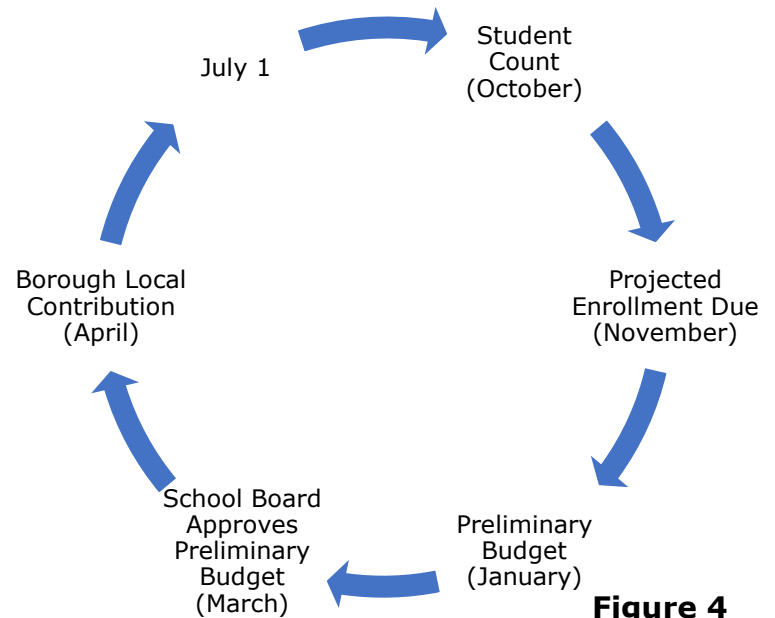
**Figure 5**

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.

	TOTAL METRICS - PER PUPIL					
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Change
<b>Grades K-5</b>	\$ 83.10	\$ 74.25	\$ 71.00	\$ 90.00	<b>\$ 90.00</b>	\$ -
<b>Grades 6-8*</b>	\$ 125.42	\$ 112.25	\$ 108.00	\$ 117.00	<b>\$117.00</b>	\$ -
<b>Grades 9-12**</b>	\$ 232.10	\$ 213.25	\$ 206.00	\$ 208.00	<b>\$208.00</b>	\$ -

\* Includes additional allocation for Class Fees

\*\* Includes additional allocations for Class Fees & Accelerated Learning



**Figure 4**

**Figure 6**

		RATIOS		METRICS - PER PUPIL		
		Pupil to Teacher (PTR)	Elementary Specials to Teaching Staff	Materials & Supplies	Health & Postage Supplies	Additional Allocations
Fiscal Year 2022-2023	Grades K-2	23 to 1	1 to 6	\$85.00	\$5.00	NA
	Grades 3-5	26 to 1				
	Grades 6-8	29 to 1	NA	\$85.00	\$5.00	\$27.00
	Grades 9-12	33 to 1	NA	\$85.00	\$5.00	\$118.00
Fiscal Year 2021-2022	Grades K-2	23 to 1	1 to 6	\$85.00	\$5.00	NA
	Grades 3-5	26 to 1				
	Grades 6-8	29 to 1	NA	\$85.00	\$5.00	\$27.00
	Grades 9-12	32 to 1	NA	\$85.00	\$5.00	\$118.00
Fiscal Year 2020-2021	Grades K-2	23 to 1	1 to 6	\$66.00	\$5.00	NA
	Grades 3-5	26 to 1				
	Grades 6-8	29 to 1	NA	\$75.00	\$5.00	\$28.00
	Grades 9-12	32 to 1	NA	\$84.00	\$5.00	\$117.00
Fiscal Year 2019-2020	Grades K-2	23 to 1	1 to 6	\$68.50	\$5.75	NA
	Grades 3-5	26 to 1				
	Grades 6-8	29 to 1	NA	\$77.50	\$5.75	\$29.00
	Grades 9-12	32 to 1	NA	\$86.50	\$5.75	\$121.00
Fiscal Year 2018-2019	Grades K-2	24 to 1	1 to 6	\$76.00	\$7.10	NA
	Grades 3-5	27 to 1				
	Grades 6-8	31 to 1	NA	\$86.00	\$7.10	\$32.32
	Grades 9-12	33 to 1	NA	\$95.00	\$7.10	\$130.00

#### *Special Revenue Budget Development Process*

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

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

grant purpose, amount, granting agency, period of performance, allocation of grant funds, number of staff funded by the grant, and the activities funded by the grant and how they support District goals. Grants funded by State or Federal resources are administered by Federal Programs.

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

## **CAPITAL BUDGET DEVELOPMENT PROCESS**

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

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

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

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

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

## **BUDGET ADMINISTRATION**

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

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

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

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

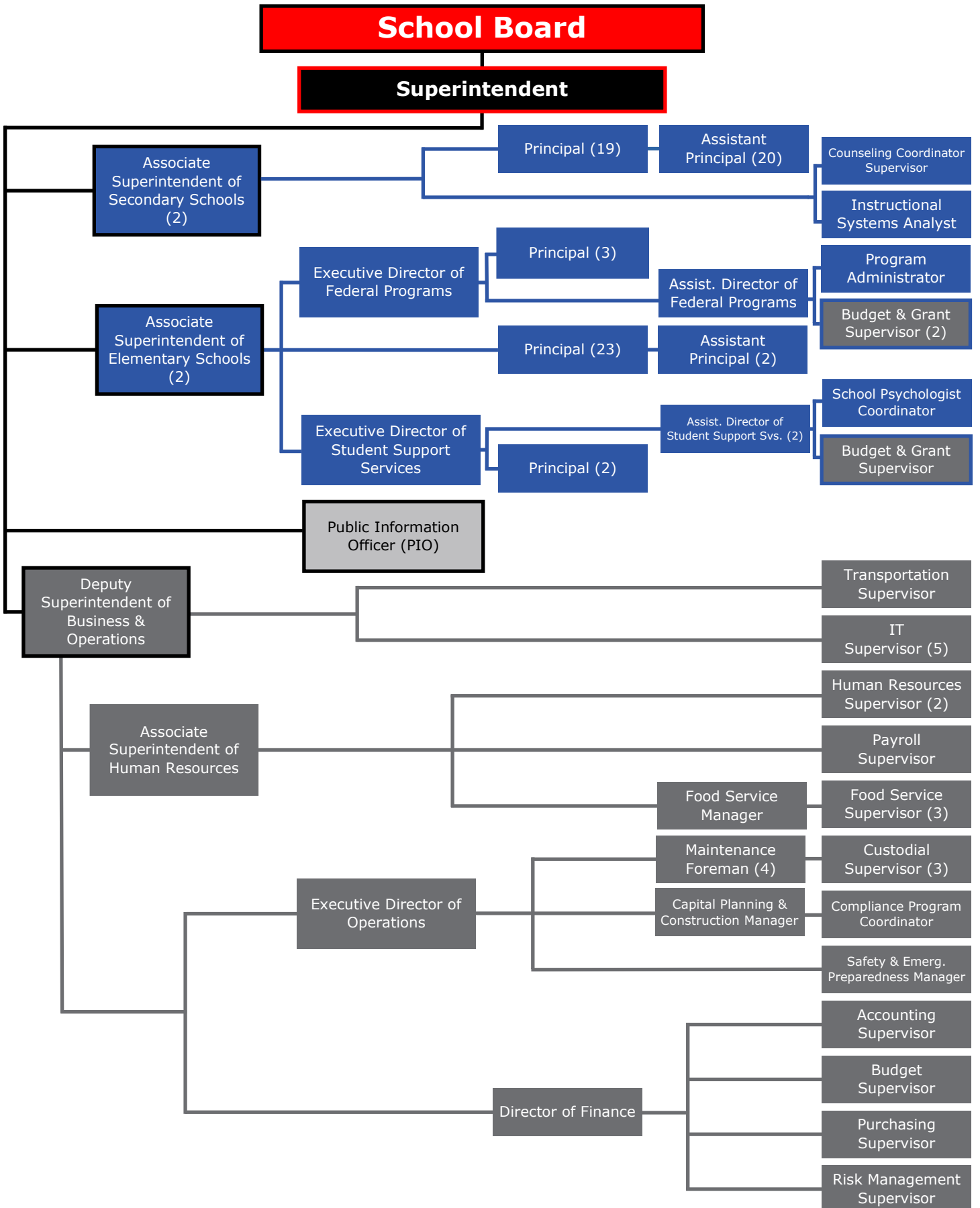
Budget revisions are entered into the District's ERP system and go through an online workflow process. Administrative personnel enter budget transfer requests into the ERP system which are routed for the site administrator's approval and any additional approvals when needed. Entry into the District's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

Internal controls are part of the District's larger comprehensive risk management plan, which also includes information technology system backups and disaster recovery processes. A disaster recovery plan has been developed utilizing the District's financial management system to switch the data load, processes, and workflow to alternative servers outside the State of Alaska. 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.



## SCHOOL BOARD & CENTRAL OFFICE ADMINISTRATION

School Board		
<b>School Board President</b>	<b>School Board</b>	<b>Ryan Ponder</b>
School Board Vice-President	School Board	Jim Hart
School Board Clerk	School Board	Dwight Probasco
School Board Member	School Board	Thomas Bergey
School Board Member	School Board	Ole Larson
School Board Member	School Board	Jeff Taylor
School Board Member	School Board	Jubilee Underwood
Office of the Superintendent		
<b>Superintendent</b>	<b>Office of the Superintendent</b>	<b>Dr. Randy Trani</b>
Officer	Public Information	Jillian Morrissey
Instruction		
Associate Superintendent	Instruction Secondary Schools	Dr. Justin Ainsworth
Associate Superintendent	Instruction Secondary Schools	Reese Everett
Associate Superintendent	Instruction Elementary Schools	Dee Dee Hanes
Associate Superintendent	Instruction Elementary Schools	Traci Pedersen
Executive Director	Student Support Services	Dan Molina
Executive Director	Federal Programs	Andrea Everett
Assistant Director	Student Support Services	Amy Tucker
Assistant Director	Student Support Services	Sandra Main
Assistant Director	Federal Programs	Rayna Bird
Supervisor	Student Support Services Grants & Budget	Carmel Dehn
Supervisor	Instructional Systems Analyst	Dina Henderson
Supervisor	Federal Programs Grants & Budget	Melissa Roovers
Supervisor	Federal Programs Grants & Budget	Ashley Perkins
Business & Operations		
Deputy Superintendent	Business & Operations	Luke Fulp
Associate Superintendent	Human Resources, Payroll, & Food Services	Katherine Gardner
Executive Director	Operations	James Estes
Director	Finance	Zachary Albert
Assistant Director	Capital Planning & Construction Manager	Tony Weese
Supervisor	Accounting	Alicia Campbell
Supervisor	Budget	Charity Vaona
Supervisor	Compliance Program Coordinator	Daniel Belanger
Supervisor	Custodial	Billy Burson
Supervisor	Custodial	John Geffken
Supervisor	Custodial	Janean Pralle
Supervisor	Food Services Manager	Diane Russo
Assistant Supervisor	Food Services	Mike Graham
Assistant Supervisor	Food Services	Kayla Patarini
Assistant Supervisor	Food Services	David Williams
Supervisor	Human Resources	Kristin Wouk
Supervisor	IT Applications	Michelle Hoyt
Supervisor	IT Customer Service	Charles Chapman
Supervisor	IT Network Services	Bill Stannard
Supervisor	IT Senior Program Analyst	Justin Michaud
Supervisor	IT Network Systems	John Bidney
Supervisor	Maintenance Foreman	Steven Belanger
Supervisor	Maintenance Foreman	Stephen Murray
Supervisor	Maintenance Foreman	David Larson
Supervisor	Payroll/Benefits	Sunshine Hunsaker
Supervisor	Purchasing/Warehouse	Beth Munson
Supervisor	Human Services Recruitment Coordinator	Bethany Lyons
Supervisor	Risk Management	Nicole Lundstrom
Supervisor	Safety & Emergency Preparedness Manager	Steven Paine
Supervisor	Transportation	Crystal Smith

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Instruction Principals and Assistant Principals			
Principal	Academy Charter	Barbara Gerard	Peter Olson (A.P.)
Principal	American Charter Academy	Patricia Farren	
Principal	Beryozova School	Chasitie Cork	
Principal	Big Lake Elementary	Leigh Magnan	
Principal	Birchtree Charter	Brandt Bowen	Dr. Susan McCauley (A.P.)
Principal	Burchell High Alternative	Michella Lincoln	Daniel Hietala (A.P.)
Principal	Burchell High PACE	Lebron McPhail	
Principal	Butte Elementary	Joshua Rockey	
Principal	Colony High	Brendon McMahon	Tom Lincoln (A.P.) Kristin Johnston (A.P.) Megan Raanes (A.P.) Juliane Schultz (A.P.)
Principal	Colony Middle	Mary Fulp	
Principal	Cottonwood Creek Elementary	Dr. Monica Goyette	
Principal	Dena'ina Elementary	Benjamin Lavalier	
Principal	Finger Lake Elementary	Juliana Hardy	
Principal	Fred and Sara Machetanz Elementary	Jennifer Dowd	
Principal	Fronteras Spanish Immersion Charter	Jennifer Hutchins	
Principal	Glacier View School	Wendy Taylor	
Principal	Goose Bay Elementary	Ayla Brown	
Principal	Houston Jr-Sr High	Benjamin Howard	Brenna Reintsma (A.P.) Orin Wear (A.P.)
Principal	Iditarod Elementary	Brian Porcello	
Principal	John Shaw Elementary	David Russell	
Principal	Knik Elementary	John Gardner	
Principal	Mat-Su Career and Tech High	Jason Ross	Michael Looney (A.P.)
Principal	Mat-Su Central School	Stacey McIntosh	Nathan Chud (A.P.) Rourke Spatz (A.P.)
Principal	Mat-Su Day School	Jeff Nelles	
Principal	Mat-Su Middle College School	Gregory Giauque	
Principal	Meadow Lakes Elementary	Mary Watts	
Principal	Midnight Sun Family Learning Center	Amy Harren	
Principal	Palmer High	Paul Reid	James Simmons (A.P.) Dave Booth (A.P.) Ryan Geagel (A.P.)
Principal	Palmer Jr Middle	Brad Allen	
Principal	Pioneer Peak Elementary	Jason Moen	
Principal	Redington Sr Jr-Sr High	Thomas Lytle	Claudia Blydenburgh (A.P.) Matt Swalling (A.P.)
Principal	Ron Larson Elementary	Beckie Murphy	
Principal	Sherrod Elementary	Lorri Cook	
Principal	Snowshoe Elementary	Jason Moore	
Principal	Susitna Valley Jr-Sr High	Lisa Shelby	
Principal	Sutton Elementary	Emily Jordan	
Principal	Swanson Elementary	Tammy Halfacre	
Principal	Talkeetna Elementary	Becky Moren	
Principal	Tanaina Elementary	Cheri Mattson	
Principal	Teeland Middle	JoAnn Hinds	Charles Carte (A.P.) Felicia Pridgen (A.P.)
Principal	Trapper Creek Elementary	Allison Wall	
Principal	Twindly Bridge Charter	John Weetman	
Principal	Valley Pathways Alternative	Jim Wanser	
Principal	Wasilla High	Jason Marvel	Tyler Gilligan (A.P.) Karen Bloxsom (A.P.) Allegra Butler (A.P.)
Principal	Wasilla Middle	Casey Hull	
Principal	Willow Elementary	Jennifer Rinaldi	

## **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.

### **Vision**

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

### **Mission**

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

### **Beliefs**

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

### **Goals**

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

### **Guiding Principles**

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

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

### **Objectives**

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

1. Improve student success, achievement, and performance.
  - a. Increase graduation rate.
  - b. Review curriculum alignment to increase student achievement.
  - c. Facilitate District-wide accreditation.
  - d. Expand personalized learning.
  - e. Innovate and expand career and technical education choices.
2. Develop excellent educators and leaders.
  - a. Provide high quality professional development for the District's current and future leaders.
  - b. Expand professional development opportunities for specialists.
  - c. Enhance professional development opportunities for classified staff.
  - d. Advance recruitment efforts.
  - e. Evaluate current health insurance plan costs and benefits.
3. Use innovative practices to improve the education system.
  - a. Expand access to personalized learning.

- b. Innovate and expand Career and Technical Education choices.
  - c. Implement and deploy new student information system (SIS).
  - d. Develop a long-term strategic financial plan.
  - e. Improve business processes.
4. Include families and community members in the education of our students.
- a. Increase family and community awareness regarding school safety.
  - b. Increase communication with families regarding student progress.
  - c. Increase opportunities to build relationships with elected officials.
  - d. Pursue business partnerships.
  - e. Utilize PTA/PTO organizations as communication avenue.
5. Promote safe and healthy environments for all.
- a. Advance long-term capital planning efforts
  - b. Implement a District-wide recycling program.
  - c. Develop long-term safety and security plan.
  - d. Expand access to community-based behavioral health services.
  - e. Increase knowledge and skills to staff to provide a safe environment.
  - f. Revise and update policies and procedures related to student safety.

### **Long-Term Strategic Plan**

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

- Student Achievement
- Educational Access
- School Safety
- Process Improvement
- Capital Planning

While each priority area is distinct in nature, they work cohesively to meet the overarching mission of the District *to prepare all students for success*. The following pages outline priority summaries, objectives, budgets, measures of success, and a detailed action plan for each strategic priority.

## Student Achievement: Overview



### SCHOOL BOARD GOALS:

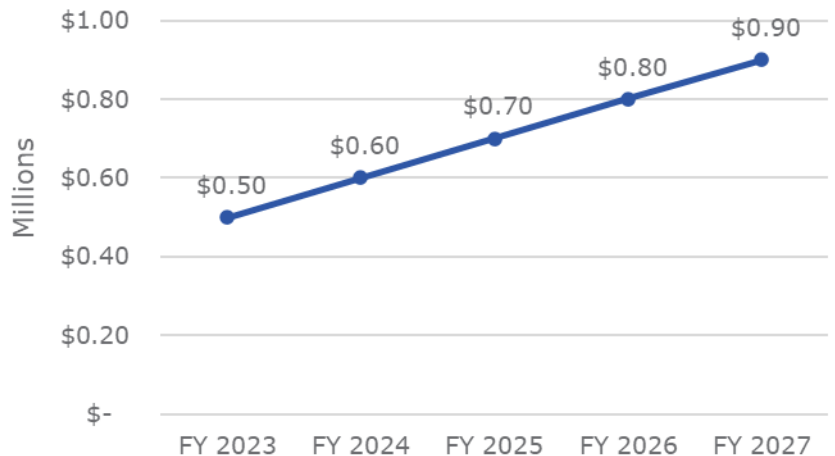
- #1. Improve student success, achievement, and performance.
- #2. Develop excellent educators and leaders.
- #4. Include families and community members in the education of our students.

### OBJECTIVES:

- Increase student achievement and graduation rates.
- Ensure curriculum is rigorous and aligned to State standards.
- Evaluate effective delivery of instruction.

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

### STUDENT ACHIEVEMENT TOTAL ANNUAL PROJECTED COST



### STUDENT ACHIEVEMENT

#### Detailed Line-Item Expenditures

Object Code	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
490 Other Expenses	500,000	600,000	700,000	800,000	900,000
<b>Total</b>	<b>\$ 500,000</b>	<b>\$ 600,000</b>	<b>\$ 700,000</b>	<b>\$ 800,000</b>	<b>\$ 900,000</b>

## Student Achievement: Action Plan

### MEASURES OF SUCCESS:

- Increase graduation rate by 2% annually.
- 3<sup>rd</sup> and 6<sup>th</sup> Grade Math and ELA AK-STAR (Baseline FY23, 5% annually thereafter).
- Algebra I participation by 8<sup>th</sup> grade (30% FY23, 5% annually thereafter).
- Increase Enrollment in Algebra II and above by 5% annually.
- Increase number of K-8 students who meet iReady growth goal (Baseline FY23, 5% annually thereafter).
- Increase dual college credit by 10% annually.
- SAT/PSAT participation increase by 10% annually.
- SAT achievement increase by 2.5% annually.
- Increase Career and Technical Education (CTE) certifications by 10% annually.
- Double the number of students in AP/IB courses FY 23-24, 50% annually thereafter.
- Increase college qualifying scores in writing intensive classes by 5% annually.

**AVERAGE ANNUAL COST:**  
**\$700,000**

**TOTAL 5-YEAR COST:**  
**\$3,500,000**

**FY 2023**  
**\$500,000**

- Increase number of students taking AP/IB courses.
- Increase number of 8<sup>th</sup> graders in Algebra I.
- Provide on-going PD for math teachers.
- Create common math assessments in grades 6-8.
- Create common math assessments in Algebra I and Geometry.
- Provide training on standards through a 2-day Teacher Clarity Institute for all teachers.
- Identify and train a Teacher Clarity Trainer Cadre to provide support and training in schools.
- Select English Language Acquisition (ELA) materials that support instruction on the standards.
- Increase writing across the curriculum, develop school wide writing plans that include collaboration at grade levels and departments at the site level.
- Support Instructional Tours within the building.
- Review secondary math options
- Hold weekly Professional Learning Community meetings to support District initiatives

**FY 2024**  
**\$600,000**

- Increase number of students taking AP/IB courses.
- Increase number of 8<sup>th</sup> graders in Algebra I.
- Continue Teacher Clarity process of creating learning intentions and success criteria, provide on-going coaching for teachers on the process.
- Provide PD on new ELA materials.
- Provide opportunity for grade levels and departments to collaborate on writing instruction at the District level.
- Change math graduation requirements to 4 years.
- Support Instructional Tours between schools.

**FY 2025**  
**\$700,000**

- Increase number of students taking AP/IB courses.
- Increase number of 8<sup>th</sup> graders in Algebra I.
- Create common math assessments in Algebra II.
- Provide on-going PD for ELA teachers.
- Provide opportunity for grade levels and departments to collaborate on the Teacher Clarity process by reviewing learning intentions and success criteria for power standards.

**FY 2026**  
**\$800,000**

- Increase number of students taking AP/IB courses.
- Increase number of 8<sup>th</sup> graders in Algebra I.
- Continue collaborating on Teacher Clarity process.

**FY 2027**  
**\$900,000**

- Increase number of students taking AP/IB courses.
- Increase number of 8<sup>th</sup> graders in Algebra I.
- Continue collaborating on Teacher Clarity process.

## Educational Access: Overview



### SCHOOL BOARD GOALS:

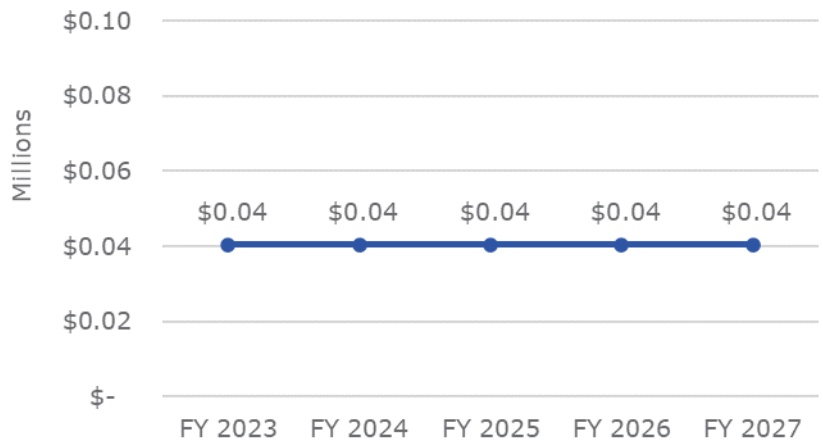
- #1. Improve student success, achievement, and performance.
- #2. Develop excellent educators and leaders.
- #4. Include families and community members in the education of our students.

### OBJECTIVES:

- Close student opportunity gaps for underserved populations.
- Increase graduation rates for underserved populations.
- Increase diversity in Career and Technical Education.
- Increase learning opportunities outside of the regular school day for underserved populations.

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

### EDUCATIONAL ACCESS TOTAL ANNUAL PROJECTED COST



### EDUCATIONAL ACCESS

#### Detailed Line-Item Expenditures

Object Code	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
410 Prof. Technical Services	40,500	40,500	40,500	40,500	40,500
<b>Total</b>	<b>\$ 40,500</b>	<b>\$ 40,500</b>	<b>\$ 40,500</b>	<b>\$ 40,500</b>	<b>\$ 40,500</b>

## Education Access: Action Plan

### MEASURES OF SUCCESS:

- Increase graduation rates for subgroups with the lowest rates by 5% FY23-FY24, 3% FY25, 2% FY26 and 1% FY27.
- District choice programs, AP/IB/CTE and college courses reflect District demographics FY23-25.
- Increase number of female students in computer science, engineering, and manufacturing programs by 10% annually FY23-FY25.

**AVERAGE ANNUAL COST:**  
**\$40,500**

**TOTAL 5-YEAR COST:**  
**\$202,500**

**FY 2023**  
**\$40,500**

- Evaluate ratios of subgroups in District-wide choice programs, discipline, and overall achievement.
- Increase number of underrepresented students in choice programs (i.e. Career & Technical High School lottery) and AP/IB/college credit courses.
- Increase after-school and summer learning opportunities for underserved students, including Girls Who Code and STEM programs.
- Hold regular data meetings with school leaders that focus on underserved populations.
- Audit master schedules with a focus on reducing the number of fundamentals/remedial courses and increasing inclusion for students with Individualized Educations Plans (IEPs).
- Increase opportunities for credit recoupment (summer school, Adult Basic and Literacy Education, and grading practices).
- Increase opportunities for family and community engagement.

**FY 2024**  
**\$40,500**

- Monitor ratios in student achievement and discipline data.
- Review Title I thresholds for school-wide qualification.
- Ensure underrepresented students have adequate support in AP/IB courses.
- Develop and promote opportunities for students and other stakeholders to engage in the athletic and cultural events provided by the 2024 Arctic Winter Games.

**FY 2025**  
**\$40,500**

- Monitor ratios in student achievement and discipline data.

**FY 2026**  
**\$40,500**

- Review Title I thresholds for school-wide qualification.
- Evaluate educational access initiatives to date.

**FY 2027**  
**\$40,500**

- Modify program and initiatives based on the FY 2026 educational access review.

## School Safety: Overview



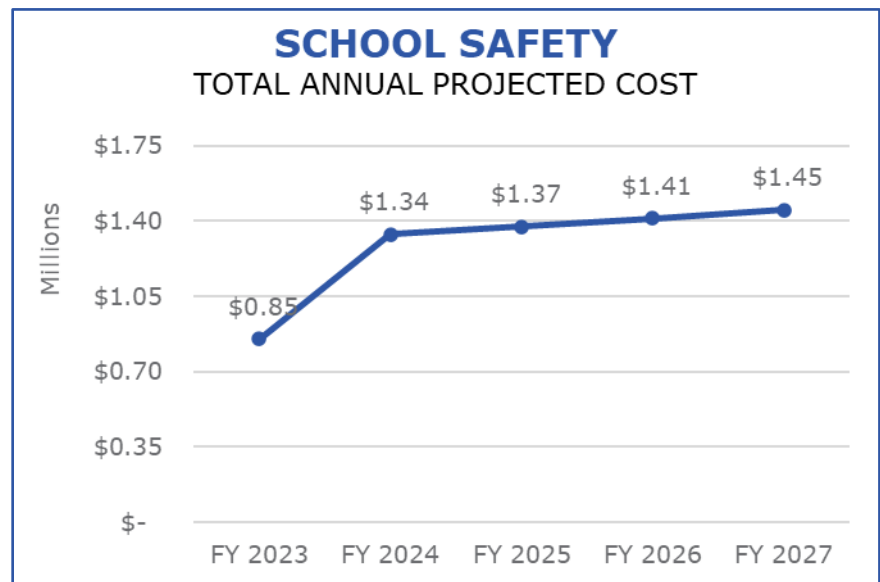
### SCHOOL BOARD GOALS:

- #4. Include families and community members in the education of our students.
- #5. Promote safe and healthy environments for all

### OBJECTIVES:

- Develop programs, PD opportunities and partnerships that promote positive school climates District wide.
- Increase opportunities for positive student engagement with safety personnel.
- Increase social emotional learning opportunities for students.
- Improve digital citizenship for staff and students.
- Partner with community agencies to support safe, healthy learning environments for all.

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



### SCHOOL SAFETY

#### Detailed Line-Item Expenditures

Object Code	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
310 Certificated Salaries	446,168	604,409	614,080	623,905	633,887
320 Non Certificated Salaries	108,880	114,324	120,040	126,042	132,344
360 Employee Benefits	272,302	354,094	366,878	380,201	394,093
410 Prof. Technical Services	-	240,000	248,400	257,094	266,092
420 Staff Travel	25,000	25,000	25,000	25,000	25,000
<b>Total</b>	<b>\$ 852,350</b>	<b>\$1,337,827</b>	<b>\$1,374,398</b>	<b>\$1,412,242</b>	<b>\$1,451,416</b>

## School Safety: Action Plan

### MEASURES OF SUCCESS:

- Improved results on school climate and culture surveys.
- Improved training and drill completion data.
- Reduction in number of out of school suspensions.
- Minimum of 25% of SROs/SSCs receive annual NASRO training.
- 100% of principals have completed ICS-100 training.
- 100% of new principals receive training on District safety, security, and emergency preparedness procedures.
- Increased interagency coordination with EMS and law enforcement agencies.

**AVERAGE ANNUAL COST:**  
**\$1,285,647**

**TOTAL 5-YEAR COST:**  
**\$6,428,233**

**FY 2023**  
**\$852,350**

- Behavior Threat Assessment included in Synergy and training for school teams.
- Continue expansion of elementary counseling opportunities.
- Expand District-wide mental and behavioral health support.
- Provide employee behavioral threat assessment training for school leaders.
- Implement framework for coordinated safety presence in schools (unarmed/armed security presence).
- School Safety Coordinator (SSC) expansion to Career & Technical High School (CTHS).
- Quarterly safety committee meetings to address school and occupational safety topics.
- Host Biennial School Safety Form and Tabletop Exercise (TTX).
- Attend annual school resource officer (SRO) conference Basic I and Basic II.
- Evaluate physical threat training protocol.
- Continue annual "See Something, Say Something" campaign.
- Monitor and evaluates implantation of the Alaska Safe Children's Act.
- Host principal training for school safety topics.
- Provide Incident Command System (ICS-100) virtual training to all school principals.
- Train individuals on roles and responsibilities related to Mat-Su Valley Drug Endangered Children (DEC-MDT).
- Update Crisis Intervention manual and provide training to intervention teams.
- PREPARE 1 training for school crisis intervention teams (August).
- Implement at-home internet filtering and enhanced safety alerts for students.
- Implement parent app and how-to resources for additional filtering and monitoring.

**FY 2024**  
**\$1,337,827**

- SRO Expansion to Redington Jr/Sr High School and CTHS.
- Participate in AK Shield or Great Alaska Shakeout with school involvement.
- Host new Principal training for school safety topics.
- Provide ICS-100 Training for school principals.
- Attend annual school resource officer (SRO) conference Basic I and Basic II.

**FY 2025**  
**\$1,374,398**

- Participate in AK Shield or Great Alaska Shakeout with school involvement.
- Host all principal training for school safety topics.
- Provide ICS-100 Training for school principals.
- Attend annual school resource officer (SRO) conference Basic I and Basic II.

**FY 2026**  
**\$1,412,242**

- Participate in AK Shield or Great Alaska Shakeout with school involvement.
- Host new principal training for school safety topics.
- Provide ICS-100 Training for school principals.

**FY 2027**  
**\$1,451,416**

- Host biennial School Safety Forum and TTX.
- Host all principal training for school safety topics.
- Provide ICS-100 Training for school principals.

## Process Improvement: Overview



### SCHOOL BOARD GOALS:

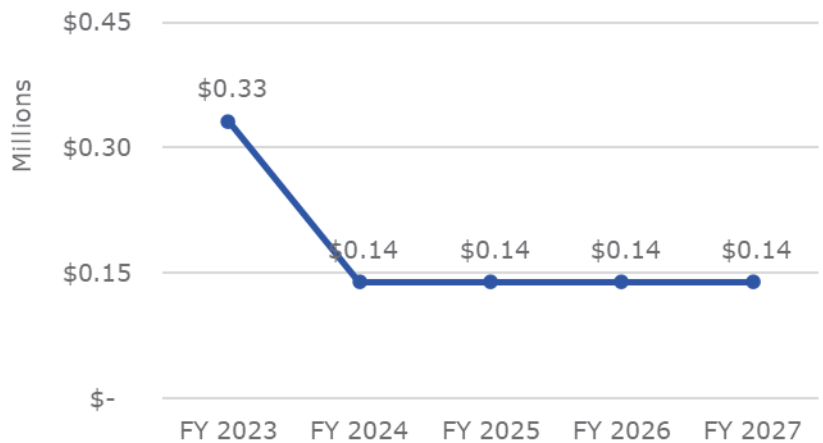
- #1. Improve student success, achievement, and performance.
- #2. Develop excellent educators and leaders.
- #3. Use innovative practices to improve the educational system.
- #4. Include families and community members in the education of our students.

### OBJECTIVES:

- Increase staff's abilities to create and produce work leveraging technology.
- Explore business system improvements and efficiencies.
- Support open communication, training opportunities, and continued access to business operations and publications.
- Improve the District's cyber-security posture.

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

### PROCESS IMPROVEMENT TOTAL ANNUAL PROJECTED COST



### PROCESS IMPROVEMENT

#### Detailed Line-Item Expenditures

Object Code	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
410 Prof. Technical Services	150,000	-	-	-	-
475 Technology Supplies	182,000	139,250	139,250	139,250	139,250
<b>Total</b>	<b>\$ 332,000</b>	<b>\$ 139,250</b>	<b>\$ 139,250</b>	<b>\$ 139,250</b>	<b>\$ 139,250</b>

## Education Access: Action Plan

### MEASURES OF SUCCESS:

- Maintain 75% or more of total operating expenditures on the instructional component.
- Increase unrestricted fund balance to at least 5% of 'unreserved fund balance' as defined under 4AAC 09.160.
- Increase the candidate pool for all position types.
- Increase substitute fill rate by 5%.
- Increase catering revenue by 10%.
- Limit General Fund support to Food Service to unpaid meal charges.
- Maintain or reduce workers' compensation claims expenses per \$1,000 of payroll spend.
- Maintain or reduce the number of workplace injuries per full-time equivalent employees.

**AVERAGE ANNUAL COST:**  
**\$177,800**

**TOTAL 5-YEAR COST:**  
**\$889,000**

**FY 2023**  
**\$332,000**

- Evaluate outcomes, seek stakeholder/community input, and update the Long-Term Strategic Plan in the fall of every year.
- Evaluate the viability of an alternative school calendar model.
- Review and update the District's recruitment plan.
- Continue the development of the late deployment pool for substitutes.
- Review staffing metrics and budget methodology for all position classifications including special education.
- Provide customized information security training to user groups with elevated access.
- Continue monthly security reviews to enhance the District's information security program.
- Design and configure homeschool software enhancement to replace current solution.
- Implement new asset management solution to track the issuance, lifecycle, and refresh of IT hardware.
- Website redesign with focus on accessibility, navigation, and responsiveness with mobile devices.
- Configure and train staff on contracts module in Tyler Enterprise Resource Planning (ERP).
- Complete contract start-up for Durham School Services.
- Create an equipment replacement and refresh plan for all food service locations.
- Improve student activities process utilizing existing functionality within ERP.
- Review the evaluation instrument and procedures for all certificated positions.
- Implement annual targeted Board Policy/Administrative Regulations training with building administrators.

**FY 2024**  
**\$139,250**

- Implement homeschool software enhancements.
- Implement ERP contract module.
- Streamline warehouse pickup/delivery requests, moving process to TeamDynamix.
- Evaluate meal prices and consider necessary adjustments.
- Expand school meal vending machine options to additional locations.
- Explore options to offer school lunch program for charter school students.
- Implement the updated evaluation instrument and procedures for all administrative and classified positions.
- Review and the evaluation instrument and procedures for all administrative and classified positions.

**FY 2025**  
**\$139,250**

- Evaluate various electronic bidding solutions.
- Evaluate the use of ERP, including Frontline products (Absence Management, Recruitment and Hiring, Time and Attendance, and Professional Growth) and consider viability of software to meet future needs of the District.
- Implement the updated evaluation instrument and procedures for all administrative and classified positions.
- Identify strategies and methods to increase catering opportunities and revenue.

**FY 2026**  
**\$139,250**

- ERP system market research and evaluation.
- Implementation of electronic bidding solution.

**FY 2027**  
**\$139,250**

- In warranted, conduct Request for Proposal (RFP) and selection of ERP system.

## Capital Planning: Overview



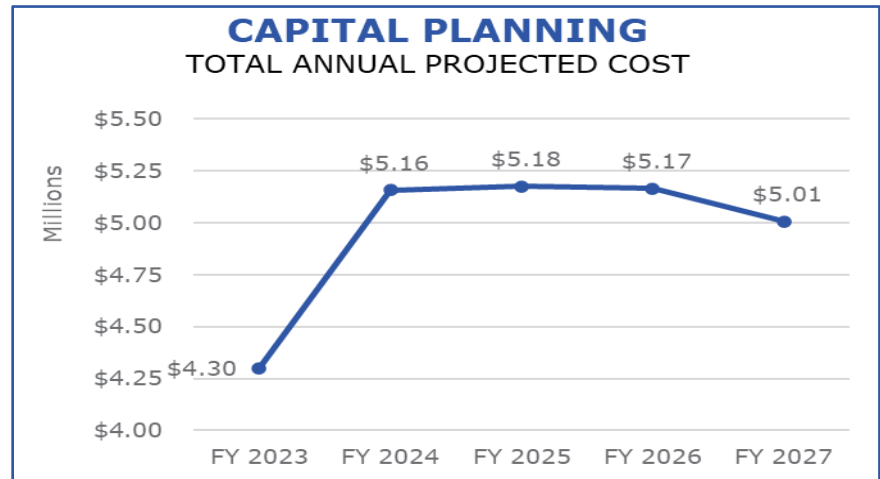
### SCHOOL BOARD GOALS:

#5. Promote safe and healthy environments for all

### OBJECTIVES:

- Ensure student and staff safety through well maintained schools.
- Extend the useful life of facilities and building systems.
- Forecast community needs and engagement in long-term planning.

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



### CAPITAL PLANNING

#### Detailed Line-Item Expenditures

Project Code	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
0200 Flooring	-	150,000	100,000	150,000	150,000
0204 Code Compliance	200,000	50,000	-	75,000	200,000
0220 Parking Lot Refresh	200,000	150,000	150,000	350,000	200,000
0222 Exterior Upgrades	80,000	200,000	150,000	100,000	150,000
0226 Road & Field Refresh	150,000	250,000	100,000	-	-
0260 Water And Sewer Refresh	90,000	100,000	150,000	125,000	100,000
0263 Classroom Expansion	200,000	225,000	250,000	275,000	300,000
0266 Emergency Generators	-	300,000	200,000	150,000	100,000
0270 Building Equipment & Security	150,000	100,000	150,000	100,000	150,000
0271 Fleet Vehicle Refresh	150,000	200,000	150,000	150,000	100,000
0277 Mechanical Electrical & Plumbing	400,000	300,000	300,000	400,000	350,000
0282 Classroom Technology Refresh	2,200,000	2,237,800	2,276,473	2,316,040	2,357,523
0287 Energy Improvements	50,000	75,000	50,000	50,000	100,000
0289 Entry and Restroom Upgrades	-	150,000	150,000	75,000	100,000
0291 CTE Improvements	-	-	200,000	100,000	-
0293 Life Safety Systems	80,000	50,000	150,000	100,000	150,000
0294 Athletic Fields and Court Refresh	-	120,000	250,000	250,000	200,000
0295 Furnishing Renewal & Replacement	100,000	50,000	-	100,000	100,000
0296 Audio Visual Systems	-	250,000	100,000	50,000	100,000
0297 Roof Refresh	250,000	200,000	300,000	250,000	100,000
<b>Total</b>	<b>\$4,300,000</b>	<b>\$5,157,800</b>	<b>\$5,176,473</b>	<b>\$5,166,040</b>	<b>\$5,007,523</b>

## Capital Planning: Action Plan

### MEASURES OF SUCCESS:

- Zero lost school days due to facility maintenance issues.
- Major maintenance needs clearly communicated to the Borough Assembly.
- Zero deficiencies in the five primary building compliance areas.
- Minimum of 50% of District CIP funds are used for Deferred Maintenance needs.
- Houston High School is completed and occupied during the 2022-2023 school year.
- Mat-Su Central design is completed and within budget.

**AVERAGE ANNUAL COST:**  
**\$4,961,567**

**TOTAL 5-YEAR COST:**  
**\$24,807,836**

**FY 2023**  
**\$4,300,000**

- Develop communication materials for \$37 million bond package, including new construction for Mat-Su Central School, roof replacements, and elevator upgrades.
- Support the Borough's effort to complete Houston High School construction project.
- Complete design for Mat-Su Central School.
- Pursue 50% state funding match for Academy Charter, American Charter Academy, and Birchtree Charter construction projects.
- Complete and report on Board-approved capital improvement plan (CIP) and high-priority deferred maintenance.
- Manage high-priority deferred maintenance, including mechanical, electrical, and plumbing upgrades.
- Commit funds for classroom technology in FY 2028, including student devices, staff devices, and interactive displays.

**FY 2024**  
**\$5,157,800**

- Manage high-priority deferred maintenance, including audio visual systems, access roads, and field upgrades.
- Commit funds for classroom technology in FY 2029, including student devices, staff devices, and interactive displays.

**FY 2025**  
**\$5,176,473**

- Manage high-priority deferred maintenance, including roof refresh.
- Commit funds for classroom technology in FY 2030, including student devices, staff devices, and interactive displays.

**FY 2026**  
**\$5,166,040**

- Develop communication materials for a \$19 million bond package, including seismic upgrades and HVAC systems.
- Manage high-priority deferred maintenance, including parking lot refresh.
- Commit funds for classroom technology in FY 2031, including student devices, staff devices, and interactive displays.

**FY 2027**  
**\$5,007,523**

- Manage high-priority deferred maintenance, including mechanical, electrical, and plumbing.
- Commit funds for classroom technology in FY 2032, including student devices, staff devices, and interactive displays.

## **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 2017. 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 are 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 2023, there are a total of 39 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 (capital projects) 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 student located at the Mat-Su Youth Facility.

### **243 Small Legislative Grants**

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

### **244 Large Legislative Grants**

Funds set aside by the State Legislature in the States Capital Budget for communities and organizations for identified purposes in amounts greater than \$300,000. Any funds expended in this

fund are considered under the jurisdiction of the District.

**246 Student Life Skills**

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

**252 Alaskan Foods**

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

**253 Alaska Fresh Fruits and Vegetables**

Funds used to assist in the purchase of locally grown fruits and vegetables for meals served during the day.

**255 Food Service Fund**

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

**256 Title I-D, Neglected and Delinquent Youth**

Funds are used to provide assistance to Mat-Su Secondary students to continue their education by receiving a high school diploma, trade school hours, or college credits.

**259 Youth Survey**

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

**260 McKinney-Vento**

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

**262 Alternative School Grant 2**

Funds granted by the state of Alaska to support healthy student initiatives at identified schools within the District.

**264 Title II, Part A**

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

**266 Carl Perkins**

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

**270 Title III, Part A English Learners**

Funds provided to assist English learners and immigrant children and youth attain English proficiency and high levels of academic achievement in English.

**271 Consolidated Administration**

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

**273 Title I, Part A Basic**

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

**274 Title VI, Part B**

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

**276 Learning Center**

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

**285 Title I, Part C Migrant Education**

Funds are used to improve educational opportunities for migratory children to help them succeed in the regular school program and meet the challenging State academic standards.

**286 Migrant Education Book Grant**

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

**289 CEIS VI-B Grant**

IDEA Federal funds are used for intervention to provide supplemental education opportunities for students who have not reached grade level proficiency.

**291 Preschool VI-B Grant**

IDEA Special Education funding for preschool program's students with IEP's.

**298 Title VI-A Success**

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

**310 Level II School Improvement**

Assists identified schools in reaching their goals as a Title I Focus School in the areas of leadership and staff development as well as implementing selected elements of the school's improvement plan.

**324 Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act: Elementary and Secondary School Emergency Relief (ESSER II)**

Funds provided to offset the additional necessary expenditures due to the public health emergency with respect to the Coronavirus that are, or will be, incurred through September 30, 2023.

**325 American Rescue Plan: Elementary and Secondary School Emergency Relief (ESSER III)**

Funds provided to offset the additional necessary expenditures due to the public health emergency with respect to the Coronavirus that are, or will be, incurred through September 30, 2024.

**349 Coronavirus Aide, Relief, and Economic Security (CARES) Act: Elementary and Secondary School Emergency Relief (ESSER I)**

Funds provided to offset the additional necessary expenditures due to the public health emergency with respect to the Coronavirus that are, or will be, incurred from March 1 through September 30, 2022.

**352 Indian Education**

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

**382 Mat-Su Construction Trades**

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

**387 Mat-Su Health Foundation Grants**

Grants awarded at both the School and District Level to help provide a stronger focus on health and wellness to students and employees.

**395 Renewal and Replacement Fund**

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

**400 Debt Service Fund**

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

**500 Capitalized Improvements Plan (CIP)**

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

**503 Small Legislative Grants**

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

**506 Bond Reimbursement**

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

**540 Capital Improvement Plan (CIP)**

Funds used to account for all resources used for acquiring capital faculties including real property, initial equipment, additions and major repairs or improvements to facilities prior to FY 2022. All projects are funded by other District designated funds. Projects were split into funds 395 and 500 starting in FY 2022 to better account for capitalize and not capitalized projects.

**550 Disaster Relief**

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

**Proprietary Funds**

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

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

Internal service funds are used to track activities which provide goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. The number range for internal service funds is fund 650 through fund 699 in the Alaska Department of Education and Early Development Uniform Chart of Accounts for Public School Districts.

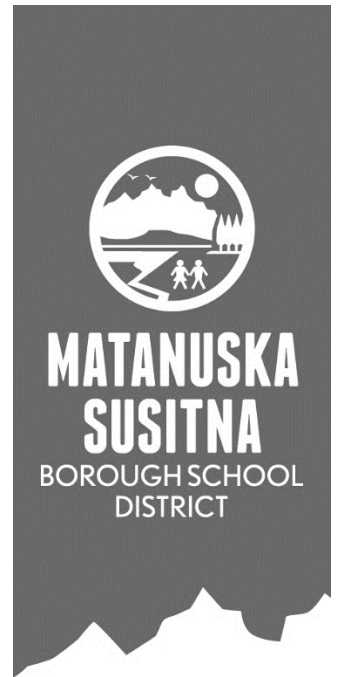
**651 Workers' Compensation Fund**

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

**Fiduciary Funds**

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

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



# Financial Section

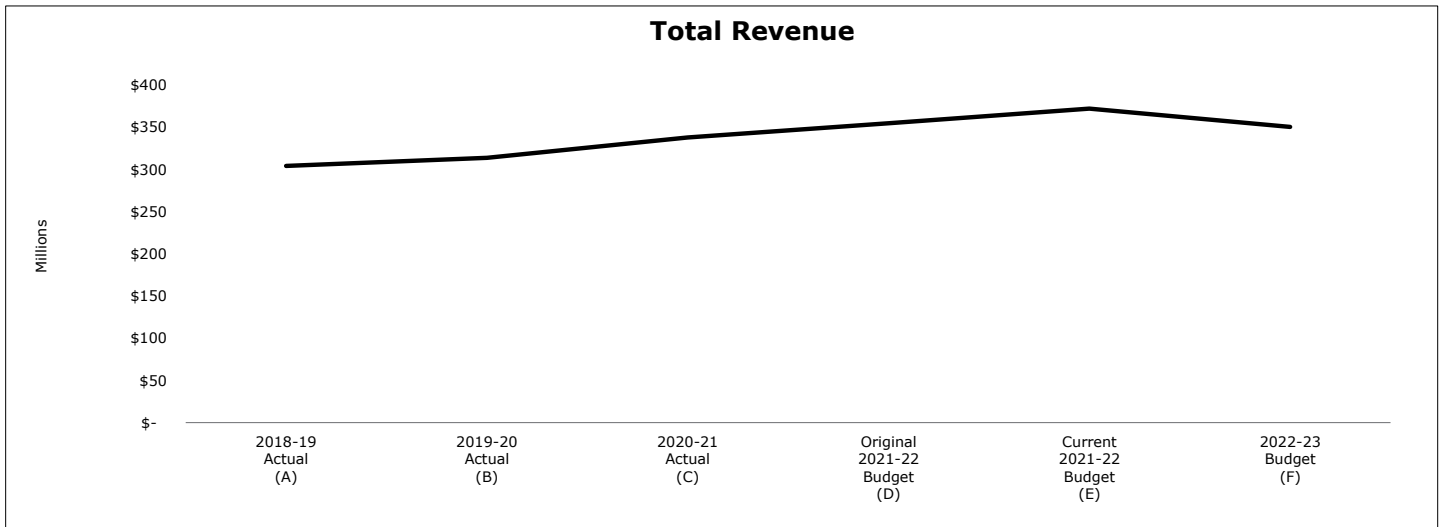
*We prepare all students for success*

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Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: All Fund Revenue Summary  
Location: **501 District Wide**  
Date: 6/15/2022

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>REVENUE FROM LOCAL SOURCES:</b>								
011 Borough Direct Appropriation	\$ 58,374,918	\$ 60,665,932	\$ 62,310,148	\$ 65,841,806	\$ 65,841,806	\$ 70,696,614	\$ 4,854,808	7%
020 Food Services Meal Sales	2,637,493	1,462,599	167,724	113,789	47,977	1,142,338	1,094,361	2281%
044 Local Revenue	593,267	417,211	559,155	125,000	127,167	100,000	(27,167)	-21%
046 Other Local Reimbursements	789,821	566,534	642,369	827,454	502,705	223,176	(279,529)	-56%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
<b>Total Local Source Revenue</b>	<b>62,395,499</b>	<b>63,112,276</b>	<b>63,679,396</b>	<b>66,908,049</b>	<b>66,519,655</b>	<b>72,162,128</b>	<b>5,642,473</b>	<b>8%</b>
<b>REVENUE FROM STATE SOURCES:</b>								
051 Foundation Program	169,485,342	169,667,391	173,028,762	170,439,031	172,420,912	170,802,082	(1,618,830)	-1%
052 Quality Schools	541,059	543,865	555,955	553,087	558,435	558,461	26	0%
056 TRS Revenue On-Behalf	16,208,585	17,889,178	17,841,542	19,460,606	19,460,606	12,096,936	(7,363,670)	-38%
057 PERS Revenue On-Behalf	1,966,871	2,338,553	3,022,315	3,038,299	3,038,299	1,055,796	(1,982,503)	-65%
090 Other State Revenues	20,242,202	21,441,670	18,743,501	17,587,179	17,132,015	24,695,590	7,563,575	44%
<b>Total State Source Revenue</b>	<b>208,444,059</b>	<b>211,880,657</b>	<b>213,192,075</b>	<b>211,078,202</b>	<b>212,610,267</b>	<b>209,208,865</b>	<b>(3,401,402)</b>	<b>-2%</b>
<b>REVENUE FROM FEDERAL SOURCES:</b>								
047 E-Rate Revenue	1,276,298	1,344,024	1,439,607	1,383,261	1,409,198	965,173	(444,025)	-32%
140 Direct Federal Revenue	6,470,748	6,273,749	9,173,343	7,825,386	11,842,506	8,732,703	(3,109,803)	-26%
152 Medicaid Reimbursement	618,220	18,384	501,424	480,000	400,000	500,000	100,000	25%
190 AK & Other Intermediate Agencies	14,787,153	14,690,218	18,908,545	41,840,183	45,936,257	43,340,027	(2,596,230)	-6%
<b>Total Federal Source Revenue</b>	<b>23,152,419</b>	<b>22,326,375</b>	<b>30,022,919</b>	<b>51,528,830</b>	<b>59,587,962</b>	<b>53,537,903</b>	<b>(6,050,059)</b>	<b>-10%</b>
<b>REVENUE TOTAL</b>	<b>293,991,977</b>	<b>297,319,308</b>	<b>306,894,390</b>	<b>329,515,081</b>	<b>338,717,883</b>	<b>334,908,896</b>	<b>(3,808,988)</b>	<b>-1%</b>
<b>APPROPRIATIONS &amp; TRANSFERS:</b>								
015 Fund Balance Appropriation	4,018,192	3,194,294	12,324,432	11,536,151	13,545,553	10,044,691	(3,500,862)	-26%
250 Transfers from Other Funds	6,190,984	13,323,153	18,738,068	13,591,755	19,848,882	5,542,218	(14,306,664)	-72%
<b>Total Appropriations &amp; Transfers</b>	<b>10,209,176</b>	<b>16,517,447</b>	<b>31,062,500</b>	<b>25,127,906</b>	<b>33,394,435</b>	<b>15,586,909</b>	<b>(17,807,526)</b>	<b>-53%</b>
<b>GRAND TOTAL</b>	<b>\$ 304,201,153</b>	<b>\$ 313,836,755</b>	<b>\$ 337,956,890</b>	<b>\$ 354,642,987</b>	<b>\$ 372,112,318</b>	<b>\$ 350,495,805</b>	<b>\$ (21,616,514)</b>	<b>-6%</b>



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: All Fund Expenditure Summary  
Location: **501 District Wide**  
Date: 6/15/2022

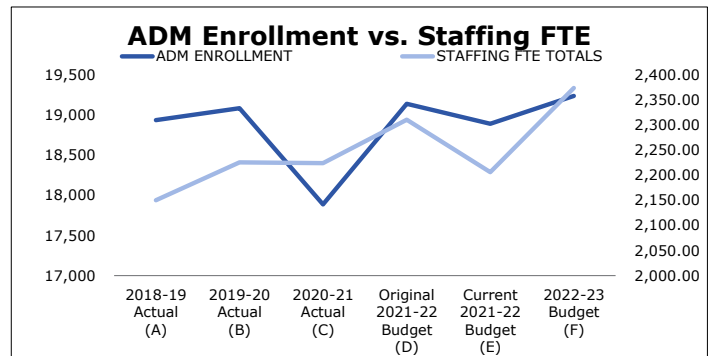
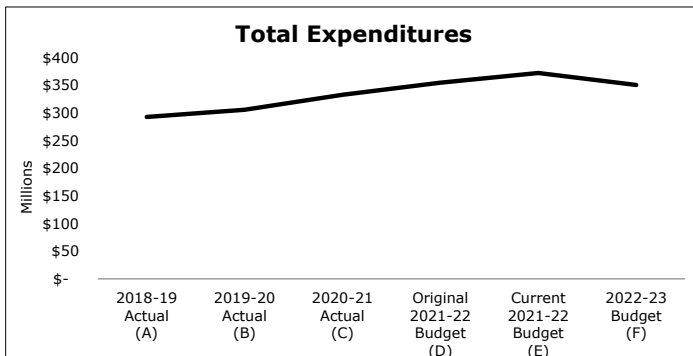
**EXPENDITURES SUMMARY**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 100,476,060	\$ 100,594,658	\$ 108,983,051	\$ 117,763,022	\$ 110,741,243	\$ 118,843,316	\$ 8,102,073	7%
320 Non-Certificated Salaries	40,843,035	41,883,740	42,027,292	45,039,162	44,370,848	45,659,373	1,288,525	3%
360 Employee Benefits	81,985,586	84,906,549	89,809,659	97,634,491	93,298,560	88,074,748	(5,223,812)	-6%
<b>Total Personnel</b>	<b>223,304,682</b>	<b>227,384,947</b>	<b>240,820,002</b>	<b>260,436,675</b>	<b>248,410,652</b>	<b>252,577,437</b>	<b>4,166,785</b>	<b>2%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	6,130,747	6,309,251	7,298,028	7,384,409	9,628,366	10,390,211	761,845	8%
420 Staff Travel	708,474	471,959	235,935	756,422	722,706	747,370	24,664	3%
425 Student Travel	1,032,520	885,185	395,831	1,034,610	1,194,840	1,325,443	130,603	11%
430 Utility Services	3,030,629	3,126,071	2,143,005	2,875,958	2,956,425	2,348,563	(607,862)	-21%
435 Energy	5,743,820	5,441,096	5,380,469	6,366,018	6,144,987	7,171,065	1,026,078	17%
440 Purchased Services	25,769,703	24,882,219	26,313,901	28,549,500	29,586,600	29,487,072	(99,528)	0%
445 Insurance & Bond Premiums	3,562,639	4,032,412	3,871,083	4,506,279	4,906,326	5,009,927	103,601	2%
450 Supplies, Materials & Media	15,516,475	14,000,211	25,203,103	24,849,958	34,688,317	30,659,593	(4,028,724)	-12%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
487 Student Transportation in Lieu	4,504	107	-	5,000	-	5,000	5,000	100%
490 Other Expenses	1,127,469	471,390	639,479	1,119,373	1,277,904	1,104,756	(173,148)	-14%
495 Indirect Costs	30,068	(18,714)	(22,869)	960,871	(4,216)	84,326	88,542	100%
500 Capital Outlay	189,084	156,036	929,514	917,634	1,044,943	1,044,943	-	0%
510 Equipment	2,122,249	1,525,991	1,036,764	1,991,385	3,469,598	4,185,753	716,155	21%
532 Interest on Long-Term Debt	242,811	237,264	271,449	262,567	312,127	312,127	-	0%
540 Other Capital Outlay Expenses	-	-	29,700	30,888	-	-	-	0%
<b>Total Non-Personnel</b>	<b>65,211,190</b>	<b>61,520,478</b>	<b>73,725,393</b>	<b>81,610,873</b>	<b>95,928,922</b>	<b>93,876,149</b>	<b>(2,052,773)</b>	<b>-2%</b>
550 Transfers to Other Funds	4,120,729	16,711,891	18,218,152	12,547,439	27,772,744	4,042,218	(23,730,526)	-85%
<b>TOTAL EXPENDITURES</b>	<b>\$ 292,636,601</b>	<b>\$ 305,617,316</b>	<b>\$ 332,763,547</b>	<b>\$ 354,594,987</b>	<b>\$ 372,112,318</b>	<b>\$ 350,495,805</b>	<b>\$ (21,616,514)</b>	<b>-6%</b>

**ADM ENROLLMENT & STAFFING FTE SUMMARY**

	18931.80	19080.25	17885.13	19135.00	18886.19	19233.00	346.81	2%
<b>CERTIFICATED FTE</b>								
Director	9.79	11.95	11.74	11.84	11.84	11.54	(0.30)	-3%
Administrator	64.19	66.09	67.29	65.89	64.54	67.23	2.69	4%
Classroom Teacher	759.89	771.22	734.31	800.10	728.27	857.52	129.24	18%
SPED Teacher	218.56	212.46	214.41	203.81	214.51	204.96	(9.55)	-4%
Specialist - Schools	88.51	97.91	118.09	103.43	97.78	103.69	5.91	6%
Counselor	30.99	33.98	43.39	54.54	50.80	41.17	(9.63)	-19%
Nurse	32.72	32.53	36.00	31.50	31.50	28.66	(2.84)	-9%
Specialist - Department	97.38	99.78	113.33	116.45	102.01	122.15	20.14	20%
<b>Total Certificated</b>	<b>1,302.03</b>	<b>1,325.92</b>	<b>1,338.56</b>	<b>1,387.56</b>	<b>1,301.26</b>	<b>1,436.92</b>	<b>135.66</b>	<b>10%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	7.00	7.00	7.00	7.00	7.00	7.00	-	0%
Director	6.25	6.25	6.00	5.00	5.00	6.00	1.00	20%
Supervisor	37.50	36.50	38.00	41.38	40.88	44.76	3.88	9%
Instructional Aide	363.42	398.98	392.91	409.97	409.79	418.97	9.17	2%
Support Staff	226.82	239.86	222.27	251.87	230.75	249.33	18.57	8%
Custodial Staff	103.60	101.60	105.88	109.88	107.63	104.90	(2.73)	-3%
Specialist - Department	103.29	109.16	113.08	97.30	103.30	105.20	1.90	2%
<b>Total Non-Certificated</b>	<b>847.88</b>	<b>899.35</b>	<b>885.14</b>	<b>922.39</b>	<b>904.36</b>	<b>936.16</b>	<b>31.80</b>	<b>4%</b>
<b>STAFFING FTE TOTALS</b>	<b>2,149.91</b>	<b>2,225.27</b>	<b>2,223.70</b>	<b>2,309.95</b>	<b>2,205.62</b>	<b>2,373.07</b>	<b>167.44</b>	<b>8%</b>

The fund used to account for all financial resources not accounted for in another fund.



## **ALL FUNDS OVERVIEW**

As a government entity, the District uses fund accounting to record financial information. A fund is a fiscal and accounting entity with a self-balancing set of accounts. Governmental funds are used to account for the District's basic services and activities, which are largely funded through non-exchange revenues. For FY 2023, 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 the District's governmental funds can be found in the Informational Section.

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

### **Revenue Projections**

The District is projecting a decrease in revenue of approximately \$3.8 million, or 1% from the current year when excluding appropriations and transfers. This projected decrease is primarily the result of a reduction to the calculation rates used for the PERS and TRS on-behalf revenue, also included is the reduction from 50% to 25% in the Hold Harmless Provision factor in the Foundation Formula. Revenue from Federal Sources also shows a significant reduction. The majority of this is in the Direct Federal Revenue and is due to the changes to the Food Service Fund and the sunset of the expanded National School Lunch Program that provided reimbursements for free meals to all students. Historically, the District has been able to bridge budget deficits by utilizing a portion of fund balance. The current FY 2022 budget is projected to utilize \$13.54 million from fund balance, while the Adopted FY 2023 budget is balanced with a projected use of \$10.04 million in fund balance.

### **Expenditure Projections**

Across the governmental funds, total expenditures show a reduction of approximately 2% when excluding transfers between funds. While costs for indirect costs and student transportation are projected to increase, the largest of the projected expenditure reductions are in utilities and supplies, materials, and media. The FY 2021 budget for transfers to other funds included transfers to the Borough, CIP Capital Projects Fund, Renewal and Replacement Fund, and Food Service Fund. There are no transfers to the Borough, Capital Projects Fund and Renewal and Replacement Fund included in the FY 2023 budget.

## GENERAL FUND OVERVIEW

### Funding Sources

The Matanuska-Susitna Borough School District (District) is financially dependent upon funding from 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 2022-2023 (FY 2023), it is estimated that the State of Alaska will contribute 73% of the District's General Fund revenue and, the Borough will supply 26%. The remaining 1% of the District's General Fund revenue consists of approximately 1% Medicaid and E-Rate program funding, fees, and other school generated revenues. The District is planning to use approximately \$200,000 of unassigned fund balance to balance the budget and is planning to utilize the remaining ESSER funds.

The General Fund budget includes \$13.15 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 must record these contributions in the General Fund with an accounting entry that recognizes increases in both revenues and expenditures. Accounting entries for transactions 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. Most of the District's funding comes from the State Foundation Formula.

The District's total projected General Fund revenue for the FY 2023 Adopted Budget is \$263,139,944. This number represents a 7.1% decrease from FY 2022, and a 19.0% decrease 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 \$13,682. However, the District's estimated per ADM funding amount for the General Fund is \$12,998, excluding on-behalf payments, which is a difference of approximately \$684. When on-behalf payments are excluded, there is an overall decrease of 5.26% 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.

#### BOROUGH APPROPRIATION

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

#### OTHER LOCAL REVENUE

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

#### STATE FOUNDATION FORMULA

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

#### STATE ON-BEHALF PAYMENTS

State funding allocated to offset the unfunded pensions obligation for employees. This is an accounting entry, and no actual cash is spent or received by the District.

#### OTHER STATE REVENUE

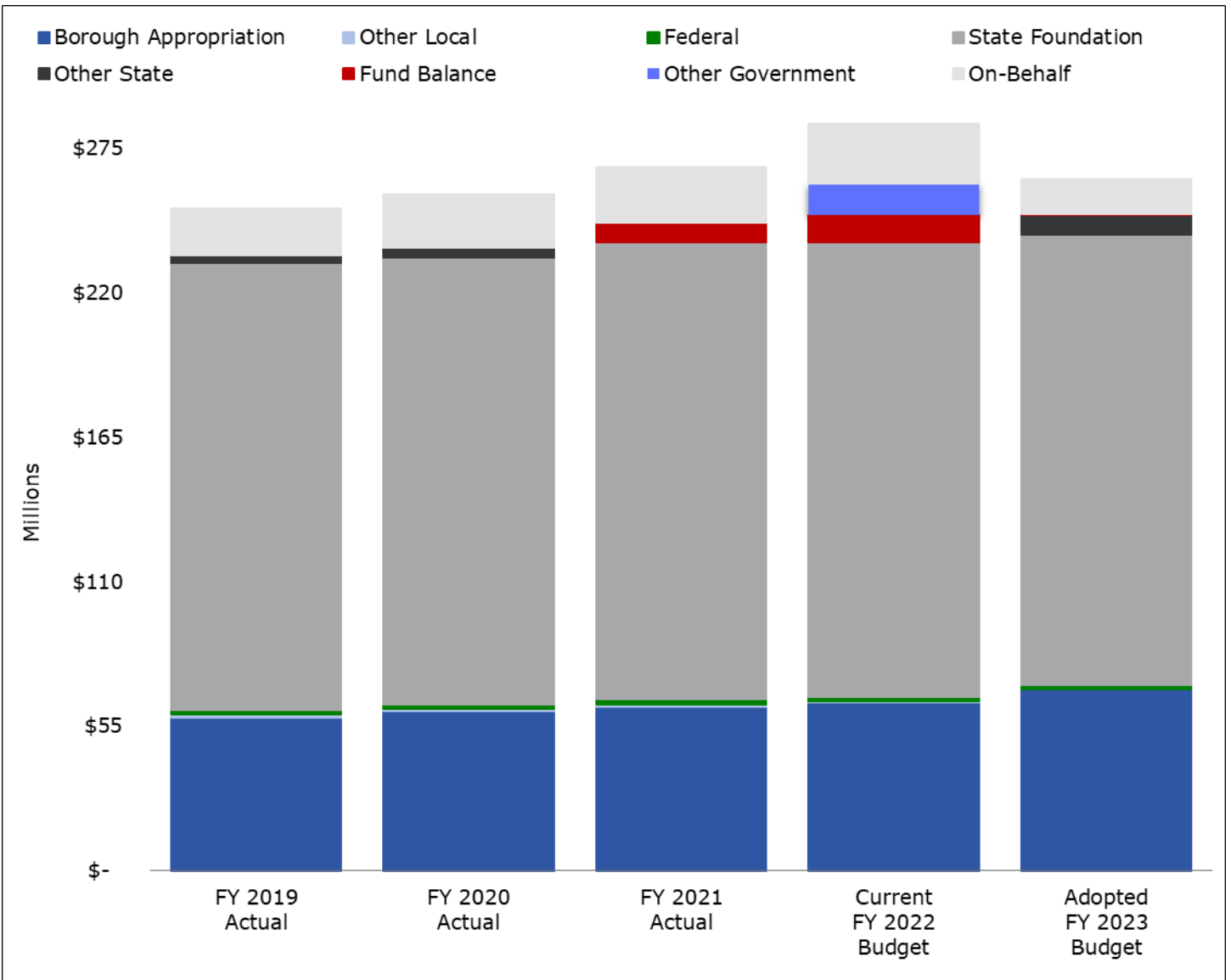
State funding, including one-time funding, is given in addition to the State Foundation Formula that the Legislature appropriated for educational use.

#### FEDERAL REVENUE

Funding received from the Federal government for programs such as NCLB, E-Rate, and Medicaid-eligible services.

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	Current FY 2022 Budget	Adopted FY 2023 Budget
Borough Appropriation	\$ 58,374,918	\$ 60,665,932	\$ 62,310,148	\$ 64,191,806	\$ 68,929,199
Other Local	1,041,016	827,987	1,015,490	152,423	200,000
Federal	1,894,518	1,579,894	2,131,704	1,809,198	1,465,173
State Foundation	170,026,401	170,211,256	173,584,717	172,979,347	171,360,543
Other State	2,740,246	3,994,080	64,408	64,524	7,832,297
On-Behalf	18,175,456	20,227,731	20,863,857	22,498,905	13,152,732
<b>Total Revenue</b>	<b>252,252,554</b>	<b>257,506,880</b>	<b>259,970,324</b>	<b>261,696,203</b>	<b>262,939,944</b>
Fund Balance	-	-	7,780,774	10,584,781	200,000
Other Government	-	-	-	11,900,000	-
	<b>\$ 252,252,554</b>	<b>\$ 257,506,880</b>	<b>\$ 267,751,098</b>	<b>\$ 284,180,984</b>	<b>\$ 263,139,944</b>



### 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. 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 1<sup>st</sup> of each academic year. Since the ADM is the driving factor in State funding for the District, it is the number referenced through out 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 2015, the State applied a more conservative approach to funding education outside of the State Foundation Formula with a series of one-time funding allocations. These changes were precipitated by uncertainty in the oil and gas industry, which is the primary source of Alaska's operating revenue.

In FY 2015, the Legislature passed another multi-year funding plan with the adoption of HB278. In FY 2016, the first year after adoption, the BSA increased by \$150, from \$5,680 to \$5,830. The next two fiscal years the BSA increased by \$50 each, making FY 2017's BSA amount \$5,880 and FY 2018's BSA amount \$5,930. The rate of \$5,930 has been maintained through FY 2023.

#### *Governor's Budget*

The budget proposed by the Governor was released on December 15, 2021. In the Governor's Budget, there was a commitment to funding educational programs at the level prescribed in state law. The Governor's Proposed budget, along with any supplements and amendments, can be found on the website for the Office of Management and Budget at <http://www.omb.alaska.gov>. The budget called for full funding of K-12 education through the State's Foundation Formula using the \$5,930 base student allocation (BSA) set in statute.

#### *Legislative Session*

The 2<sup>nd</sup> Regular Session of the 32<sup>nd</sup> Legislature commenced on January 18, 2022 and adjourned without any special sessions on May 18, 2022. With oil revenue declining over the past several decades, Permanent Fund earnings have been relied upon to fund government services as well as a payout to Alaska residents. However, the amount of earnings used to support either government services or the Permanent Fund Dividend (PFD) has continued to be a major policy issue for the State. This year was no exception, with the Senate and the House unable to agree on the size of the Permanent Fund Dividend (PFD). The Senate approved a \$4,200 PFD with an energy rebate of \$1,300 for a total payment of \$5,500 to all Alaskans. The cost of this appropriation was \$3.6 billion, which exceeded projections for the higher-than-anticipated oil revenues.

The House almost passed the Senate's plan, which would have aligned with the Governor's priorities of a larger PFD and reduced government services. Instead, a conference committee was established to work out a compromise budget. The conference committee largely adopted the Senate's budget with a reduced PFD of \$2,550 and an energy rebate of \$1,300. On adjournment day, however, the energy rebate did not receive a  $\frac{3}{4}$  vote in order for half of the funding to be appropriated from the Constitutional Budget Reserve (CBR). Therefore, the final amount paid to each Alaskan was \$3,200 (\$2,550 PFD + \$650 Energy Rebate).

Conference Committee Substitute for House Bill 281 (CCS HB 281), which was signed into law by the Governor on June 28, 2022, contained the Department of Education and Early Development's (DEED) operating budget for FY 2023. Most notably public education received \$57 million outside the Foundation Formula for FY 2023, of which \$7.7 million was projected for the Mat-Su Borough School District. Additionally, CCS HB 281 also provided \$79 million for the School Debt Reimbursement Program for FY 2023 and \$220.8 million for recent years (FY 2017, 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.

#### *Elementary and Secondary Emergency Relief Funds*

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

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

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

The School Board accepted the CARES Act ESSER grant award in the amount of \$3,997,351 on June 3, 2020. The grant supported remote learning, additional teaching positions to help close learning gaps through class size reductions, increased substitute usage, and supplies necessary to maintain safe and healthy school environments during Fiscal Year 2021. The CARES Act ESSER grant was fully expended in FY 2022, and, as such, is not available to support ongoing needs in FY 2023.

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

The proposed two-year spending plan for ESSER II Funds for FY 2022 and FY 2023 was approved by the School Board on March 3, 2021. The District's spending plan included classroom teachers, counselors, custodial service staff, a nurse coordinator to assist in maintaining appropriate health guidelines, building substitutes, and professional development related to curriculum (math, AP, and differentiation). Proposed non-personnel expenditures included classroom technology, HVAC improvements and custodial equipment, year-round interventions to address learning loss, CTE certifications and AP testing, allocations provided to charter schools based on their enrollment, and estimated indirect costs, which allows the District to recover administrative and overhead costs for the grant. The District projects that \$5,931,834 of ESSER II funds will be available to support ongoing needs in FY 2023 based on spending through June 30, 2022. The use of these funds will help maintain current staffing levels.

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

The proposed three-year budget for ESSER III Funds for FY 2022, FY 2023, and FY 2024 was accepted by the School Board on June 2, 2021. The District's spending plan included maintaining staffing levels to address learning loss and increase student achievement; funding classroom technology; supporting before/after school programs; expanding summer learning opportunities; and providing for additional custodial positions to promote safe and healthy schools. The District estimates \$23,481,728 of ESSER III funds will be available to support ongoing costs in FY 2023 and FY 2024. This includes all spending under the grant through June 30, 2022. Of this amount, \$11,610,369 has been allocated to FY 2023.

#### *The Foundation Formula*

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



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 2022						
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	$39.60 + (1.62 \times (ADM - 20))$
30 - 74.99	$55.80 + (1.49 \times (ADM - 30))$
75 - 149.99	$122.85 + (1.27 \times (ADM - 75))$
150 - 249.99	$218.10 + (1.08 \times (ADM - 150))$
250 - 399.99	$326.10 + (0.97 \times (ADM - 250))$
400 - 749.99	$471.60 + (0.92 \times (ADM - 400))$
700 & Over	$793.60 + (0.84 \times (ADM - 750))$

STEP 1(a)	19,233.00	Projected Enrollment
	<u>- 2,935.00</u>	Correspondence Projection
	16,298.00	Enrollment Number utilized in the School Size Adjustment

After applying the School Size Adjustment formula to 16,298.00, the new AADM becomes **19,003.79**.

### 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’.”

The District utilized this provision in FY 2023 with FY 2020 as the ‘base year’. As such, for FY 2022 a difference of 50% of the change from the base year was added to the adjusted school size ADM.

STEP 1(b)	19,425.59	FY 2020 School Size Adjustment for Hold Harmless
	<u>- 19,003.79</u>	School Size Adjustment
	421.80	
	x <u>.25</u>	Hold Harmless Year-3 Factor
	105.45	
	<u>+19,003.79</u>	School Size Adjustment
	19,109.24	

After applying the Hold Harmless factor, the new AADM is **19,109.24**. This number will be used in the calculation of Step 2.

### Step Two - District Cost Factor

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

STEP 2	19,109.24	AADM from Step 1
	<u>x 0.07</u>	District Cost Factor – ISER
	1,337.65	District Cost Factor Adjustment to be added to the AADM

After applying the District Cost Factor to the AADM from Step 1(b), the new AADM becomes **20,446.89**. This number will be used in the calculation of Step 3.

### Step Three - Special Needs Factor

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

STEP 3	20,446.89	AADM from Step 2
	<u>x 0.20</u>	Special Needs Factor
	4089.38	Special Needs Factor Adjustment to be added to the AADM

After applying the Special Needs Factor to the AADM from Step 2, the new AADM becomes **24,536.26**. This number will be utilized in the calculation of Step 4.

### Step Four - Vocational & Technical Education Funding

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

STEP 4	24,536.26	AADM from Step 3
	<u>x 0.015</u>	Vocational and Technical Education Factor
	368.04	Vocational Education Factor Adjustment to be added to the AADM

After applying the Vocational Education Factor to the AADM from Step 3, the new AADM becomes **24,904.31**. 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	566.00	Intensive Needs Projection
	<u>X 13.00</u>	Intensive Needs Factor
	7,358.00	Intensive Needs Factor Adjustment to be added to the AADM

After applying the Intensive Needs Factor to the AADM from Step 4, the new AADM becomes **32,262.31**. This number will be added to the calculations from Step 6 to equal the finalized total AADM.

### Step Six - Correspondence Programs

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

STEP 6	2,935.00	Correspondence Projection from Step 1
	<u>X 0.90</u>	Correspondence Factor
	2,641.50	Correspondence Adjustment to be added to the AADM

After adding the Correspondence Factor to the AADM from Step 5, the new AADM becomes **34,903.81**. This number is the District's total **Adjusted ADM (AADM)** and will be used to represent the District for FY 2023 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	34,903.81	District's Total AADM (Calculated in Steps 1-6)
	x \$ 5,930.00	Base Student Allocation (BSA)
	<b>\$206,979,582.00</b>	<b>BASIC NEED</b>

### 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:

\$206,920,427.00 Prior Year ACTUAL Basic Need  
x 0.45 **OR**  
\$ 93,114,192.00

\$13,651,886,897.00 Tax Base (2021)  
x 0.00265 Mill Rate Factor  
**\$ 36,177,500.00**

### 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	\$206,979,582.00	Basic Need (Step 7)
	- \$ 36,177,500.00	Minimum Required Local Contribution (Step 8)
	<b>\$170,802,082.00</b>	<b>Net Basic Need</b> (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	34,903.81	District's Total AADM (Step 6)
	x \$ 16.00	Quality Schools Funding Factor
	<b>\$558,461.00</b>	<b>Quality Schools Funding Adjustment</b>

### Final Calculation for Total State Funding:

\$170,802,082.00	State Foundation Entitlement (Step 9)
+ \$ 558,461.00	Quality Schools Funding Adjustment (Step 10)
<b>\$171,360,543.00</b>	<b>Total Foundation Funding</b>

### 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 \$79,738,694. The calculations are as follows:

#### The Greater of:

\$13,651,886,897.00 Tax Base (2021)  
x 0.002 Mill Rate Factor  
\$ 27,303,774.00

OR

\$206,979,582.00 Basic Need  
x 0.23 23% of Basic Need  
\$ 47,605,304.00  
+\$ 36,177,500.00 Minimum Required Local  
**\$83,782,804.00**

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

# STATE FOUNDATION FORMULA FUNDING COMPONENTS

## STUDENT ENROLLMENT-47%

**ADM: 16,298.00**

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: 2,811.24**

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

## DISTRICT COST FACTOR-3%

**Adjustment to ADM: 1,337.65**

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

## SPECIAL NEEDS FACTOR-12%

**Adjustment to ADM: 4,089.38**

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

## VOC-ED FACTOR-1%

**Adjustment to ADM: 368.04**

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

## CORRESPONDENCE COUNT-7%

**Adjustment to ADM: 2,641.50**

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

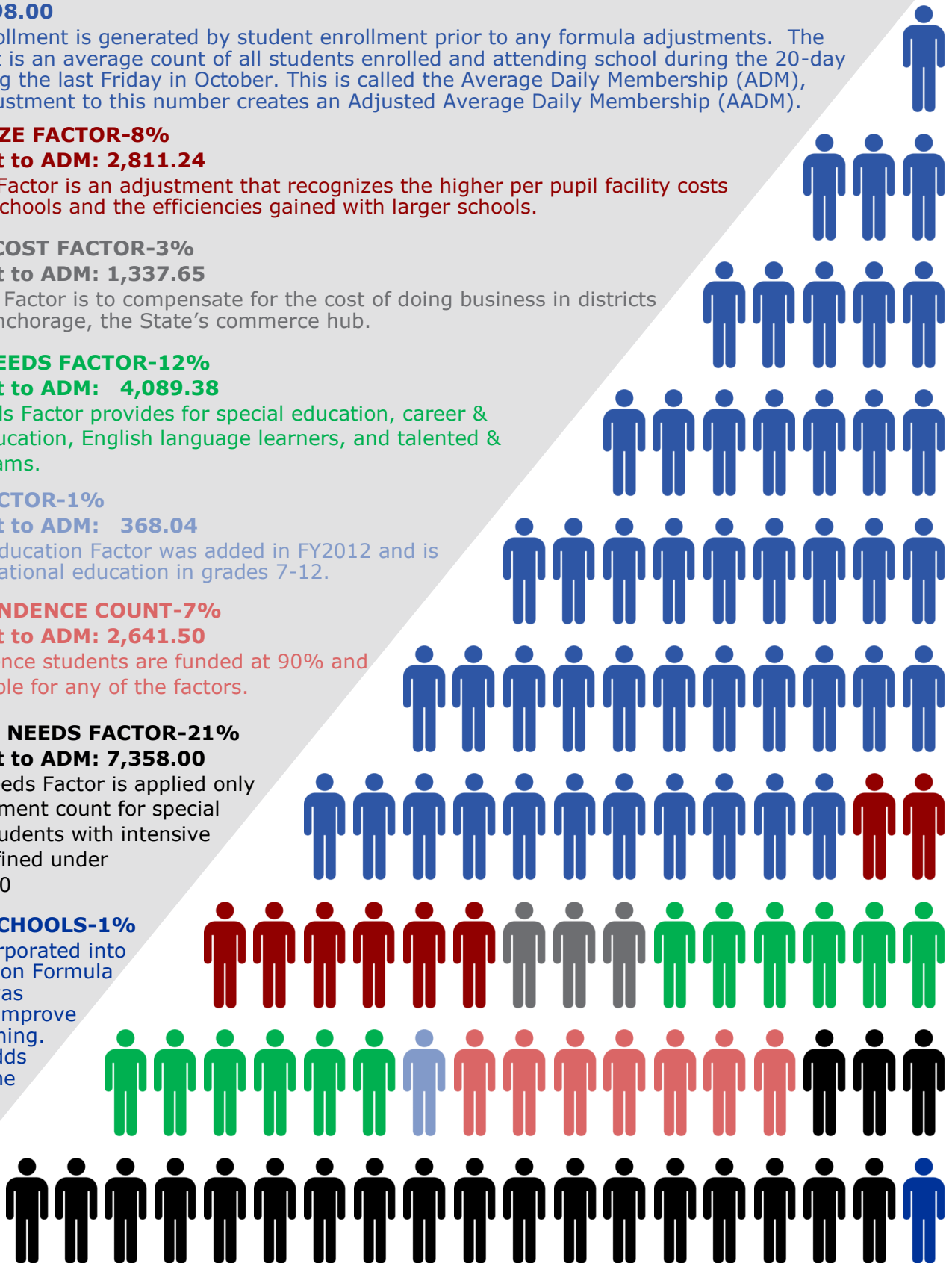
## INTENSIVE NEEDS FACTOR-21%

**Adjustment to ADM: 7,358.00**

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.



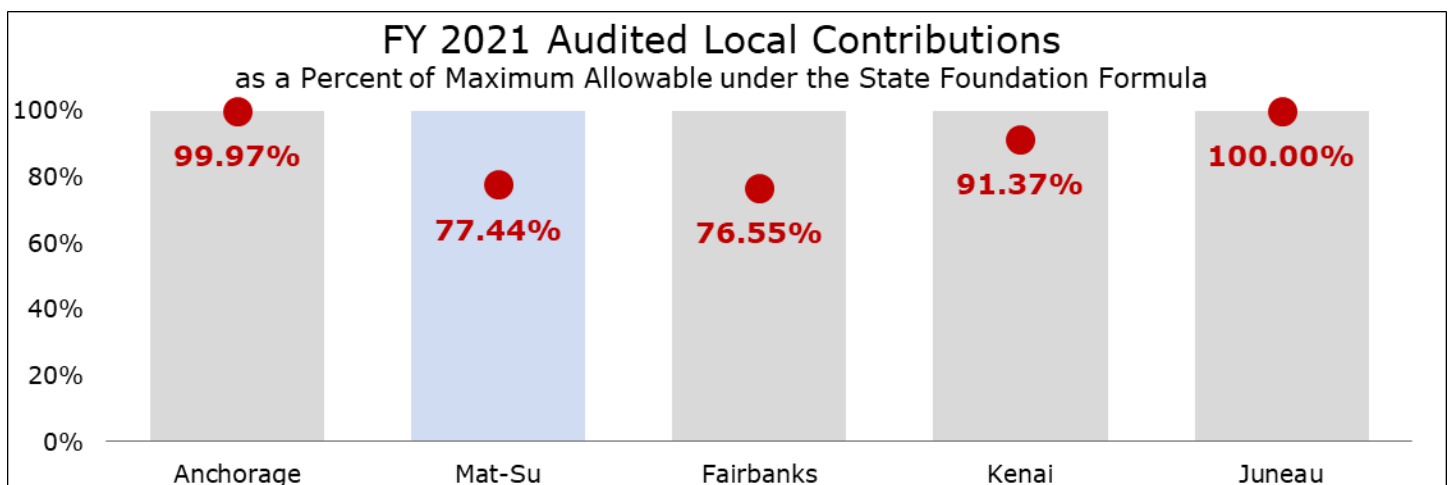
## Local Revenue

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.

On January 31<sup>st</sup>, 2022, the District received a letter of intent from the Borough Manager in which, he indicated that the Borough was anticipating a significant increase to their personal property assessments, which would put the 6.3 mills allocated for the District at \$72,008,566, or an increase of 9.37% over the current year. Due to this dramatic increase, the Borough Manager indicated that he would be proposing a 4.9% increase to the Borough budget rather than putting additional tax burden on the residents. With that information, the District adjusted the budget for a net 4.9% increase to local funding. This represents a 4.9% increase over the current year's budget, plus the change to the Required Local Contribution from the State Foundation Formula. This is an overall total increase of 7.4%, or \$4.85 million to the local contribution, making the District's total request \$70,696,614. While the total request for local funding is \$70,696,614, the amount shown in the General Fund totals \$68,929,199. This is due to 2.5% (\$1,767,415) of the local contribution being appropriated to the Renewal and Replacement Fund to finance needed deferred maintenance across the District, leaving the annual increase shown in the General Fund from FY 2022 at 7.0%.

One of the measures the District uses to compare funding levels to other districts across the state is the percentage of local funding each district receives compared to the maximum amount allowed by State statutes. With the Borough's contribution linked to the millage rate, the FY 2023 local appropriation is equal to 84% of the maximum allowable. The District has long advocated for a local contribution that is more closely aligned with the local funding percentages of the other large school districts in the State. Ranked by size, the five largest school districts in Alaska are: Anchorage, Mat-Su, Fairbanks Northstar, Kenai Peninsula, and Juneau. The graph below provides a comparison of local contributions as a percentage of the maximum allowable for the "Big 5" districts using FY 2021's audited financial statements.



The table below shows a five-year comparison of the millage rates for the Borough for FY 2019 through FY 2023. This includes the amount specified for education and education-related debt service. While the total adopted millage rate for FY 2023 decreased by 1.43 mills (to 8.901) from FY 2019, the allocated millage for the Borough's contribution to education has been maintained over that same period due to the adoption of Borough Ordinance 18-014 in April of 2018, which maintained the local appropriation at 6.3 mills. This ordinance sunsets on June 30, 2023.

	2019	2020	2021	2022	2023
<b>Contribution to Education</b>	<b>6.300</b>	<b>6.300</b>	<b>6.302</b>	<b>6.339</b>	<b>5.917</b>
Voter Approved Net Debt Service for School Bonds	0.994	1.858	2.313	1.941	0.658
Net Debt Service for all other Bonds	0.524	0.425	0.477	0.382	0.375
Borough Operations & Capital	2.513	1.803	1.230	1.280	1.951
<b>Total Area Wide Mill Rate</b>	<b>10.331</b>	<b>10.386</b>	<b>10.322</b>	<b>9.942</b>	<b>8.901</b>

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

Under State statutes, a municipality may incur general obligation bond debt only after a bond authorization ordinance is approved by a majority vote in an election. In 2011, Borough residents supported a \$214 million school bond debt issuance. Debt repayment is timed to correspond with expected cash inflows. Prior to 2015, the State of Alaska reimbursed municipalities between 60% and 70% for expenditures incurred for school debt, depending on whether the project was reviewed (60% reimbursement) or approved (70% reimbursement) by the DEED (AS 14.11.100). The bonds issued on behalf of the District were in accordance with a 70/30 split between the State and the Borough. However, the Bond Debt Reimbursement program was suspended from January 1, 2015, until July 1, 2020, and was not funded in the State's budget for FY 2022. However, for FY 2023, CCS HB 287 was approved which included \$79 million for the School Debt Reimbursement Program for FY 2023 and \$220.8 million for recent years (FY 2017, 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 a governmental funds and is defined as the difference between a fund's assets, liabilities, deferred outflows of resources, and deferred inflows of resources. Fund balance is divided into five separate categories: non-spendable, restricted, committed, assigned, and unassigned. Non-spendable fund balance cannot be spent because it is not in a spendable form, such as prepaid items or inventories. Restricted funds have external legal or contractual constraints imposed upon them. Committed funds are amounts that can only be used for specific purposes pursuant to constraints imposed by the District itself through formal resolutions of the District's School Board. Assigned funds represent resources the District intends to use for specific purposes, but which are neither restricted nor committed. The District's Superintendent has the authority to assign amounts to be used for specific purposes. Unassigned fund balance is available for any legal use.

The District's has made progress towards stabilizing and increasing the amount of unassigned fund balance in the General Fund over the past several years. Managing fund balance is a critical component of long-term planning. When faced with a financial contingency, inadequate fund balance would be detrimental to the District's ability to continue operations. Conversely, ample fund balance reserves allow for "resource smoothing" which can help the District stabilize resources available for educational services from year-to-year. Although the District has navigated the challenges and budgetary impacts to operations related to COVID-19 and the pressure of inflation reducing the purchasing power of resources it has available, additional revenues or reduced costs will be needed to overcome the projected structural deficits in future

years. If increased revenues do not become available for future years, it will be necessary for District Administration to take action to curtail expenditures to maintain an appropriate amount of unassigned fund balance.

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

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

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

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

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

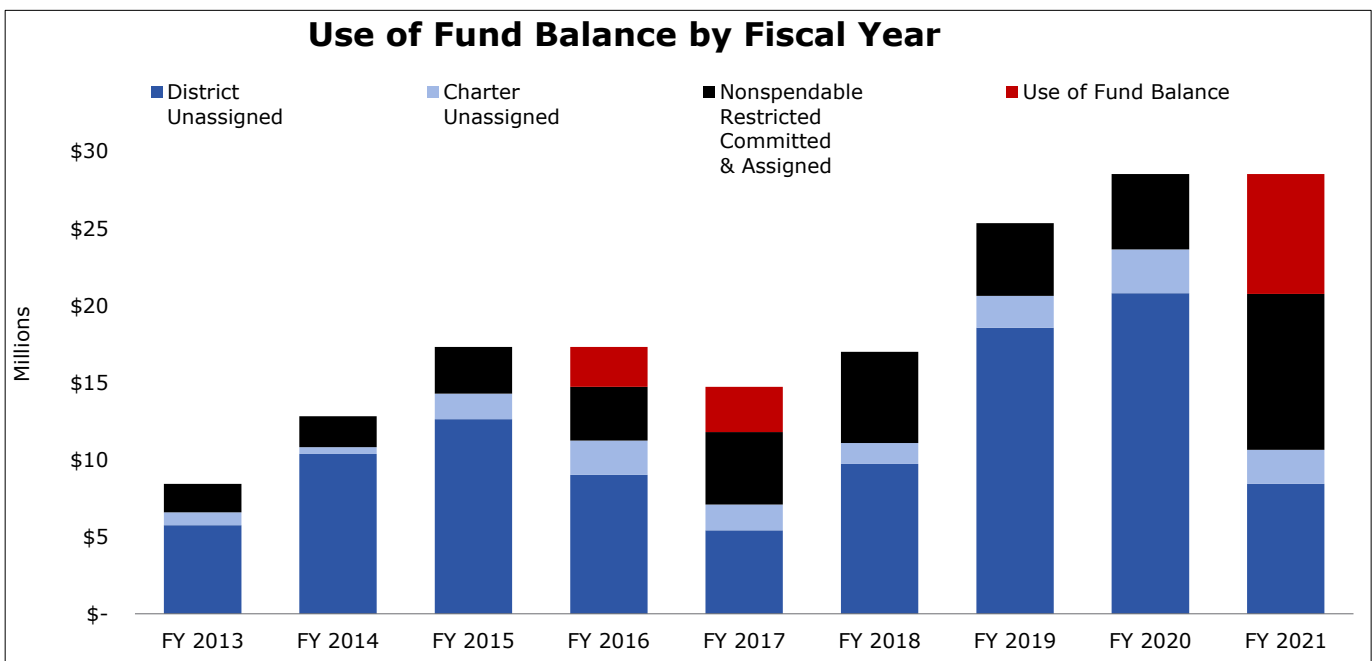
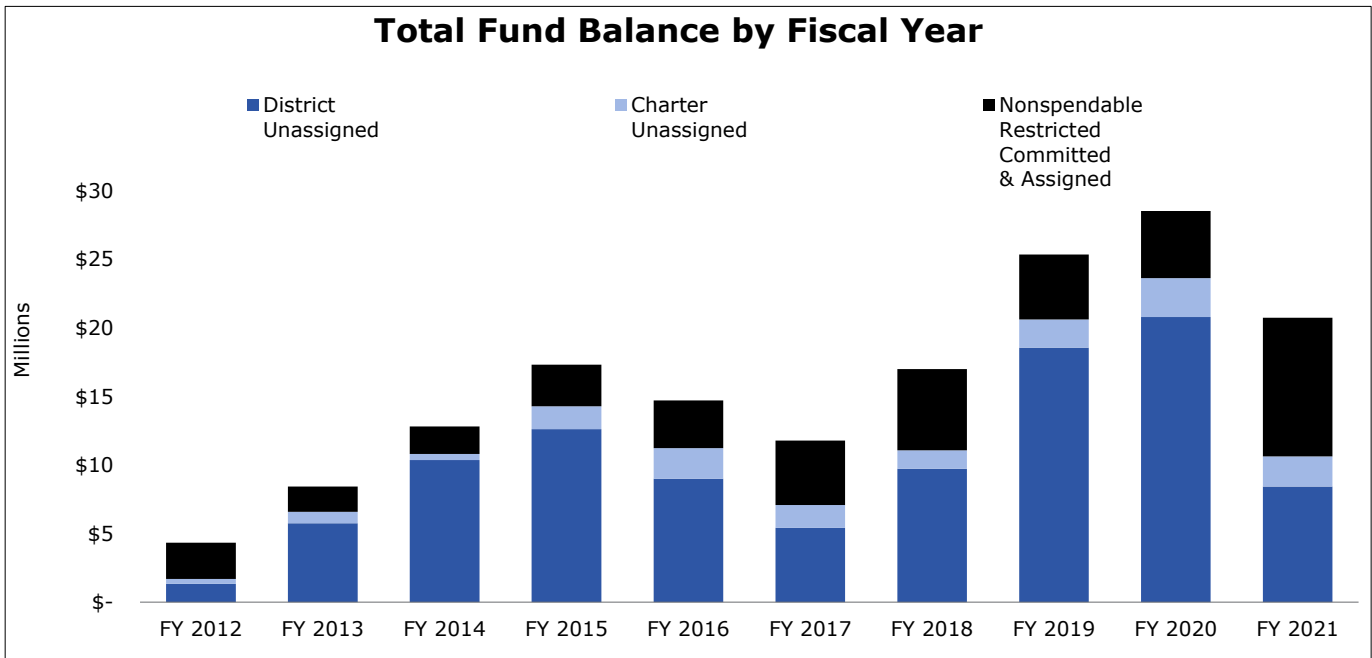
The District's unassigned fund balance increased again in FY 2020 by \$3,182,155. With the onset of the COVID-19 pandemic, the District transitioned to remote delivery of instruction in March 2020 as a result of a statewide closure of all in-person activities. The District's response to COVID-19 resulted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

While the District is expecting to utilize approximately \$9.58 million of fund balance during FY 2022, this total includes approximately \$2.20 million in charter school carryover and \$1.55 million in correspondent student allotments, leaving approximately \$5.83 million, or two thirds of the District's current unassigned fund balance to fill the current gap. The FY 2023 Adopted Budget includes the additional use of \$200,000. If the District utilizes the full amount budgeted for from fund balance, it will be depleted by more than 50%.

leaving the District with approximately \$2.6 million in unassigned fund balance (excluding charters). The table and charts on the following page outline the historical changes to the District's fund balance over the past ten years.

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

	<b>Nonspendable Restricted Committed &amp; Assigned</b>	<b>Charter Unassigned</b>	<b>District Unassigned</b>	<b>Total Year-End Fund Balance</b>	<b>Lapse to Borough</b>	<b>Use of Fund Balance</b>
FY 2012	2,625,081	371,495	1,328,391	<b>4,324,967</b>	298,946	-
FY 2013	1,844,037	837,805	5,744,741	<b>8,426,583</b>	752,526	-
FY 2014	2,003,064	445,929	10,363,796	<b>12,812,789</b>	-	-
FY 2015	3,027,460	1,664,621	12,613,914	<b>17,305,995</b>	-	-
FY 2016	3,485,292	2,227,407	9,002,734	<b>14,715,433</b>	-	2,590,562
FY 2017	4,694,219	1,678,097	5,410,389	<b>11,782,705</b>	-	2,932,728
FY 2018	5,924,943	1,346,528	9,721,586	<b>16,993,057</b>	-	-
FY 2019	4,724,656	2,057,852	18,557,374	<b>25,339,882</b>	-	-
FY 2020	4,896,882	2,830,152	20,795,003	<b>28,522,037</b>	-	-
FY 2021	10,110,214	2,198,823	8,432,226	<b>20,741,263</b>	-	7,780,774



## **OTHER POSTEMPLOYMENT BENEFIT (OPEB) OBLIGATIONS**

### **General Information about the Defined Benefit (DB) Plans**

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

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

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

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

### *Historical Context and Special Funding Situation*

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

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

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

### *Employee Contribution Rates*

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

### *Employer and Other Contribution Rates*

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

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

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

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

Contribution rates for the year ended June 30, 2021, were determined in the June 30, 2019, actuarial valuation. These rates are outlined in the tables below.

<b>PERS</b>	<b>Employer Effective Rate</b>	<b>ARM Board Adopted Rate</b>	<b>State Contribution Rate</b>
Pension	14.57%	26.58%	8.85%
Postemployment Healthcare	7.43%	4.27%	0.00%
<b>Total PERS Contribution Rates</b>	<b>22.00%</b>	<b>30.85%</b>	<b>8.85%</b>

<b>TRS</b>	<b>Employer Effective Rate</b>	<b>ARM Board Adopted Rate</b>	<b>State Contribution Rate</b>
Pension	5.65%	27.07%	17.91%
Postemployment Healthcare	6.91%	3.40%	0.00%
<b>Total TRS Contribution Rates</b>	<b>12.56%</b>	<b>30.47%</b>	<b>17.91%</b>

In 2021, the District was credited with the following contributions to the pension plans:

<b>PERS</b>	<b>District FY 2020 Measurement Period</b>	<b>District FY 2021 Measurement Period</b>
Employer Contributions	3,464,212	4,067,247
Non-employer Contributions (On-Behalf)	2,338,553	3,022,315
<b>Total PERS Contributions</b>	<b>\$ 5,802,765</b>	<b>\$ 7,089,562</b>

<b>TRS</b>	<b>District FY 2020 Measurement Period</b>	<b>District FY 2021 Measurement Period</b>
Employer Contributions	4,529,984	3,754,610
Non-employer Contributions (On-Behalf)	17,889,178	17,841,542
<b>Total TRS Contributions</b>	<b>\$ 22,419,162</b>	<b>\$ 21,596,152</b>

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

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

As of June 30, 2021, the District reported a liability for its proportionate share of the net pension liability (NPL) that reflected a reduction for State pension provided to the District. The amount recognized by the District for its proportional share, the related State portion, and the total portion of the net pension liability that was associated with the District totaled \$84,480,332 for the Public Employee Retirement System (PERS) and \$265,326,725 for the Teachers Retirement System (TRS).

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

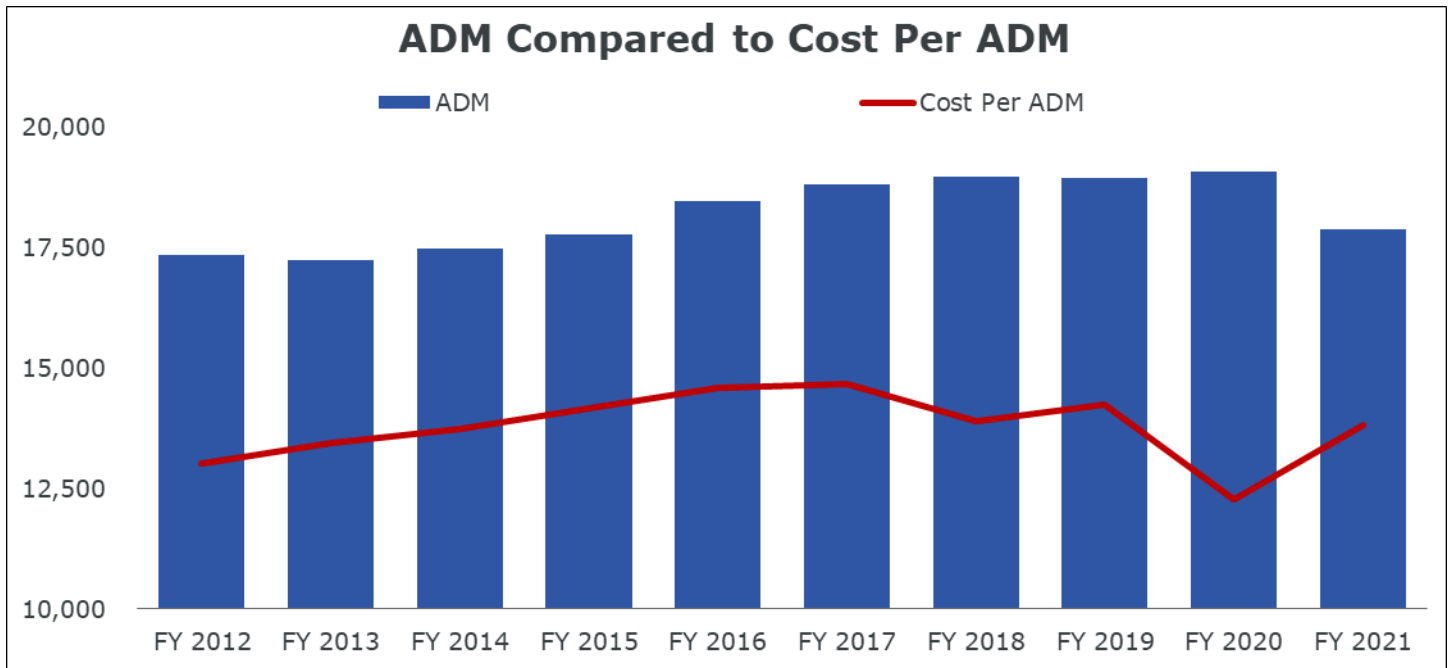
The total pension liability for the June 30, 2020, measurement date was determined by an actuarial valuation as of June 30, 2019, rolled forward to June 30, 2020, to calculate the net pension liability as of that date. The District's proportion of the net pension liability is based on the ratio of the present value of the projected future contributions for each employer to the present value of project future contributions to the plan for the fiscal years 2020 to 2039. As of the June 30, 2020, measurement date, the District's proportion for PERS was 1.01258%, which was a decrease of 0.03243% from its proportion measured as of June 30, 2019. At the June 30, 2020, measurement date, the District's proportion for TRS was 4.77105%, which was a decrease of 0.37089% from its proportion measured as of June 30, 2019.

## HISTORIC EXPENDITURE TREND ANALYSIS BY MAJOR OBJECT

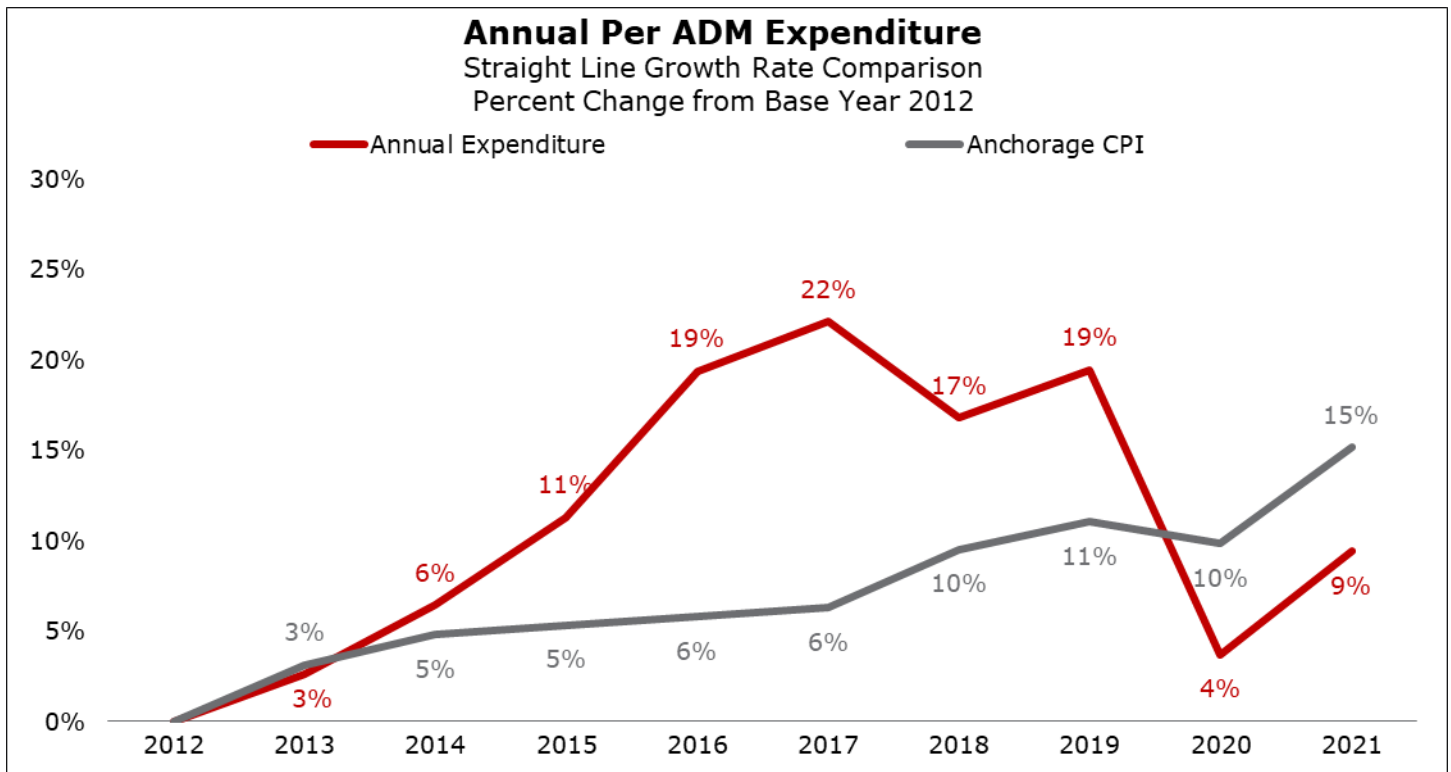
The preparation of the budget for the school year requires the use of estimates and forecasts. Careful analysis of expenditure trends and audited data were also used to aid in the budget process. The following section covers financial trends and highlights the significant cost drivers for the District's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

One of the key elements in analyzing trends is the growth of the District. Over the last decade (2012-2022), the District grew by approximately 1,547 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 a statewide closure of all in-person activities. FY 2021 saw the continuation of mitigations for COVID-19, which also had significant impact on the Districts planned expenditures, such as reductions to substitute usage, additional days for summer programs and student workers, co-curricular and activity stipends, as well as costs associated with heating and powering facilities, supply and material purchases, and student and staff transportation costs.

<b>Change in ADM 10 Year History</b>		
<b>Fiscal Year</b>	<b>ADM</b>	<b>Change from Base</b>
FY 2012	17,338	-
FY 2013	17,247	(90)
FY 2014	17,477	139
FY 2015	17,757	420
FY 2016	18,465	1,127
FY 2017	18,809	1,471
FY 2018	18,968	1,630
FY 2019	18,932	1,594
FY 2020	19,080	1,742
FY 2021	17,885	547
FY 2022	18,885	1,547



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



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

**Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget**

<b>Average Daily Membership (ADM)</b>										
	<b>17,337.80</b>	<b>17,247.39</b>	<b>17,476.51</b>	<b>17,757.44</b>	<b>18,464.59</b>	<b>18,809.04</b>	<b>18,968.46</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>
			229.12	510.05	1,217.20	1,561.65	1,721.07	1,684.41	1,832.86	637.74
<b>Straight Line Growth from Base</b>										
Total General Fund Expenditures	254,553,617	270,070,574	281,351,715	505,096,292	287,470,258	291,946,381	279,166,469	287,915,181	254,407,848	267,896,237
On-Behalf Payments	28,752,528	38,318,248	41,046,226	253,789,647	17,920,091	16,242,978	15,444,055	18,175,456	20,227,432	20,863,857
<b>Net Total Expenditures</b>	<b>225,801,089</b>	<b>231,752,326</b>	<b>240,305,489</b>	<b>251,306,645</b>	<b>269,550,167</b>	<b>275,703,403</b>	<b>263,722,414</b>	<b>269,739,725</b>	<b>234,180,416</b>	<b>247,032,380</b>
Total Change from Base Year (FY 2012)	-	15,516,957	26,798,098	250,542,675	32,916,641	37,392,764	24,612,852	33,361,564	(145,769)	13,342,620
Percent Total Change from Base Year	0.00%	6.10%	10.53%	98.42%	12.93%	14.69%	9.67%	13.11%	-0.06%	5.24%
<b>Net Expenditures Per ADM</b>	<b>13,023.63</b>	<b>13,436.95</b>	<b>13,750.20</b>	<b>14,152.19</b>	<b>14,598.22</b>	<b>14,658.03</b>	<b>13,903.21</b>	<b>14,247.97</b>	<b>12,273.45</b>	<b>13,812.17</b>
<b>Net Percent Change from Base Year</b>	<b>0.00%</b>	<b>2.64%</b>	<b>6.42%</b>	<b>11.30%</b>	<b>19.38%</b>	<b>22.10%</b>	<b>16.79%</b>	<b>19.46%</b>	<b>3.71%</b>	<b>9.40%</b>

**Historic Expenditure Comparison by Major Object \***

<b>Annual Expenditures</b>										
	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
310 - Certificated Salaries	81,300,008	87,172,311	85,743,900	90,726,667	94,248,108	96,964,222	94,041,894	95,792,736	95,705,956	101,862,166
320 - Non-Certificated Salaries	26,323,300	26,807,303	30,508,284	32,094,407	34,287,629	36,593,389	33,808,679	34,343,454	35,231,590	35,666,417
360 - Employee Benefits	48,498,867	48,529,788	50,441,380	52,500,607	55,763,451	60,659,406	59,051,676	58,291,211	59,341,328	62,655,006
410 - Professional & Technical Services	1,662,727	1,866,568	2,012,898	2,538,623	2,746,120	3,038,424	3,771,543	4,955,943	5,053,726	5,925,059
420 - Staff Travel	592,771	578,784	602,347	745,110	506,556	608,819	409,176	500,212	326,339	226,739
425 - Student Travel	435,276	483,518	482,910	600,368	668,019	809,404	730,915	889,474	817,887	291,181
430 - Utility Services	1,377,634	1,381,658	1,583,999	1,924,505	2,331,037	2,654,170	2,698,936	3,003,068	3,091,347	2,093,519
435 - Energy	4,395,336	4,320,265	4,312,587	5,159,703	5,370,293	5,868,236	5,992,982	5,526,341	5,224,492	5,150,148
440 - Other Purchased Services	7,833,144	7,274,399	7,625,052	7,582,491	9,692,552	9,280,942	6,711,428	5,806,301	5,947,502	5,742,947
445 - Insurance & Bonds Premiums	1,474,421	1,582,425	1,624,642	1,811,022	2,309,223	1,893,839	1,773,430	2,291,281	2,291,281	2,671,379
450 - Supplies, Materials and Media	10,561,394	10,885,474	11,399,298	11,974,974	13,011,505	10,093,810	10,460,900	9,572,637	9,260,280	12,283,499
500 - Equipment & Capital Outlay	848,129	278,550	161,674	456,119	1,192,977	1,017,343	822,426	1,002,902	1,154,229	762,307
	<b>\$ 185,303,007</b>	<b>\$ 191,161,043</b>	<b>\$ 196,799,567</b>	<b>\$ 208,114,596</b>	<b>\$ 222,127,470</b>	<b>\$ 229,482,004</b>	<b>\$ 220,493,592</b>	<b>\$ 221,457,715</b>	<b>\$ 223,445,957</b>	<b>\$ 235,330,367</b>

**Per ADM Expenditures**

	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
310 - Certificated Salaries	4,689	5,054	4,906	5,109	5,104	5,155	4,958	5,060	5,016	5,695
320 - Non-Certificated Salaries	1,518	1,554	1,746	1,807	1,857	1,782	1,814	1,846	1,994	1,994
360 - Employee Benefits	2,797	2,814	2,886	2,957	3,020	3,225	3,113	3,079	3,110	3,503
410 - Professional & Technical Services	96	108	115	143	149	162	199	262	265	331
420 - Staff Travel	34	27	34	42	22	32	13	26	17	13
425 - Student Travel	25	28	28	34	36	43	39	47	43	16
430 - Utility Services	79	80	91	108	126	141	142	159	162	117
435 - Energy	254	250	247	291	291	312	316	292	274	286
440 - Other Purchased Services	452	422	436	427	525	493	354	307	321	321
445 - Insurance & Bonds Premiums	85	92	93	102	125	101	105	94	120	149
450 - Supplies, Materials and Media	609	631	652	674	705	537	551	506	485	687
500 - Equipment & Capital Outlay	49	16	9	26	65	54	43	53	60	43
	<b>\$ 10,688</b>	<b>\$ 11,083</b>	<b>\$ 11,244</b>	<b>\$ 11,720</b>	<b>\$ 12,030</b>	<b>\$ 12,201</b>	<b>\$ 11,624</b>	<b>\$ 11,698</b>	<b>\$ 11,711</b>	<b>\$ 13,158</b>

**Total Change in Per ADM from Base Year**

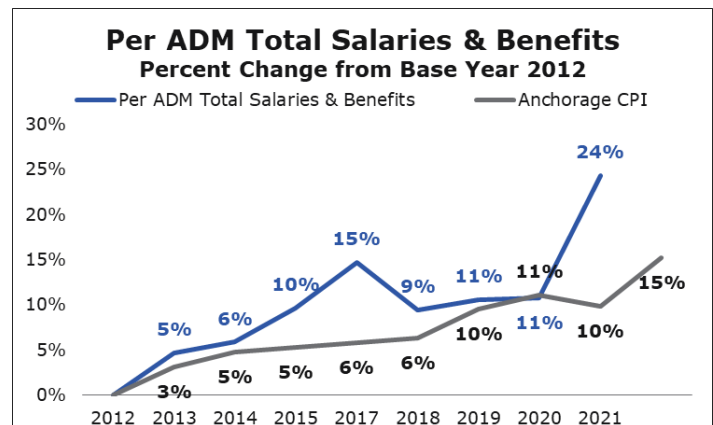
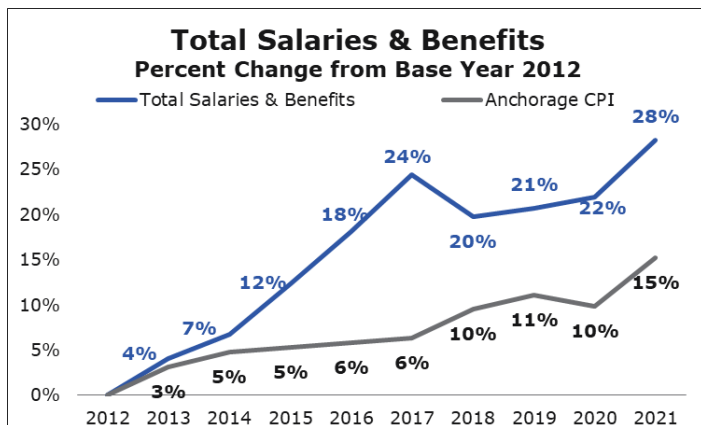
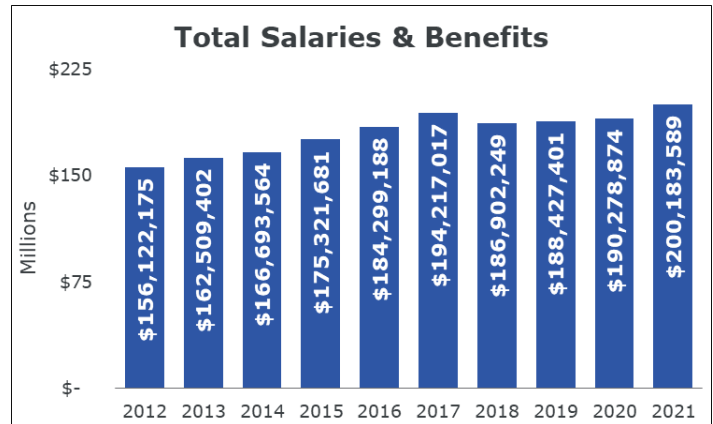
	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
310 - Certificated Salaries	0.00%	7.79%	4.63%	8.96%	8.85%	9.94%	5.73%	7.91%	6.97%	21.46%
320 - Non-Certificated Salaries	0.00%	2.37%	14.98%	19.04%	22.31%	28.14%	17.40%	19.48%	21.62%	31.35%
360 - Employee Benefits	0.00%	0.59%	3.18%	5.69%	7.96%	15.29%	11.29%	10.07%	11.18%	25.24%
410 - Professional & Technical Services	0.00%	12.85%	20.10%	49.07%	55.08%	68.44%	107.33%	172.97%	176.19%	245.44%
420 - Staff Travel	0.00%	-1.85%	0.81%	22.73%	-19.76%	-5.33%	-36.91%	-22.72%	-49.97%	-62.92%
425 - Student Travel	0.00%	11.67%	10.06%	34.67%	44.10%	71.41%	53.48%	87.14%	70.74%	-35.15%
430 - Utility Services	0.00%	0.82%	14.07%	36.40%	58.88%	77.59%	79.07%	99.63%	103.90%	47.31%
435 - Energy	0.00%	-1.19%	-2.66%	14.62%	14.73%	23.07%	24.63%	15.15%	8.01%	13.59%
440 - Other Purchased Services	0.00%	-6.65%	-3.43%	-5.49%	16.19%	9.22%	-32.12%	-31.01%	-31.01%	-28.93%
445 - Insurance & Bonds Premiums	0.00%	7.89%	9.31%	19.93%	17.06%	18.40%	23.55%	10.15%	41.21%	75.64%
450 - Supplies, Materials and Media	0.00%	3.61%	7.08%	10.70%	15.68%	-11.90%	-9.47%	-16.99%	-20.33%	12.75%
500 - Equipment & Capital Outlay	0.00%	-66.98%	-81.09%	-47.49%	32.08%	10.57%	-11.37%	8.29%	23.66%	-12.87%

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

## Salaries & Benefits

The District has negotiated agreements with four separate bargaining units. These agreements address salaries and benefits as well as other terms and conditions of employment. Salaries and benefits are divided into three major expenditure groups: certificated salaries, non-certificated salaries, and employee benefits, excluding State on-behalf payments. Because these three expenditure groups comprise more than 80% of the District's total annual expenditures, changes to these groups have a significant impact on the District's budget. Over the last decade, these costs have increased by 28%. However, when analyzed on a per-ADM basis, the total increase is 24%, which is still a significant increase. Some major factors that influence these expenditure groups include the following:

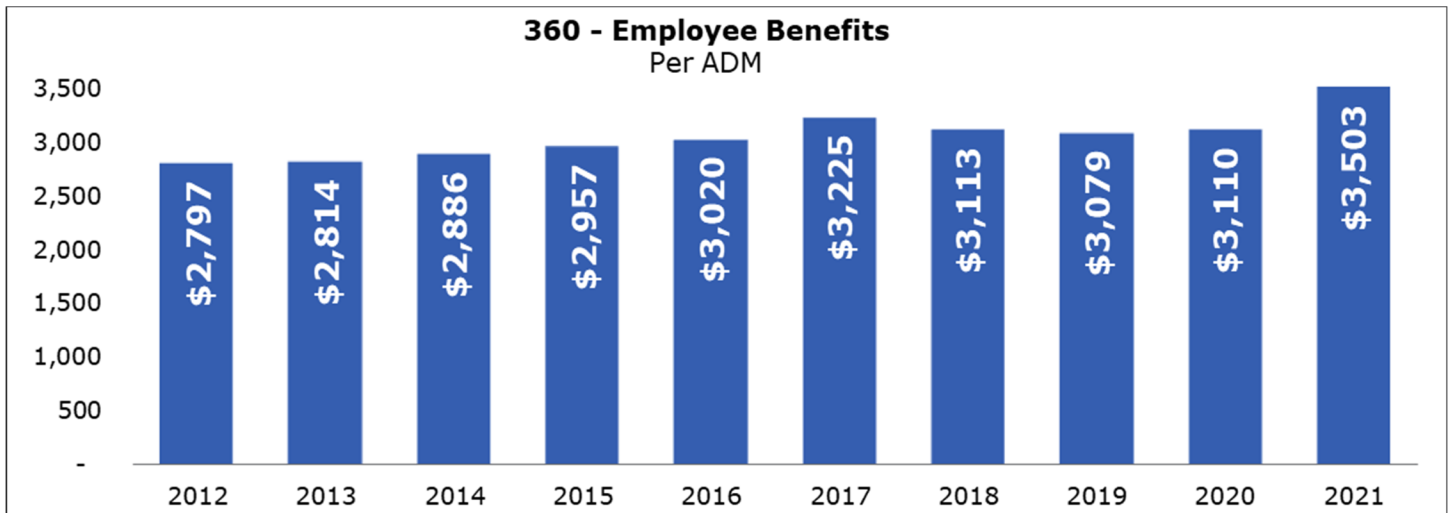
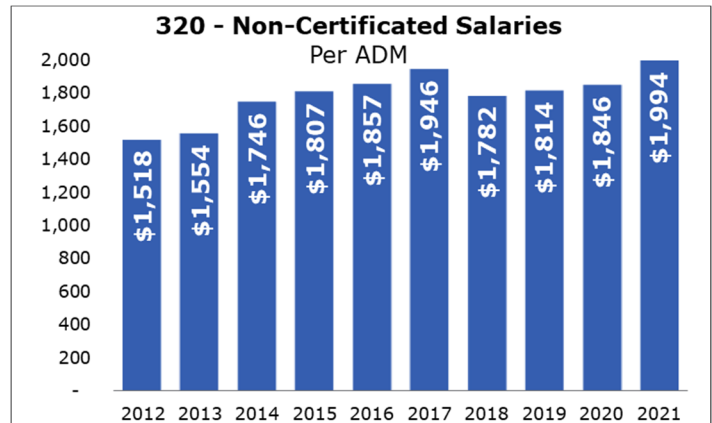
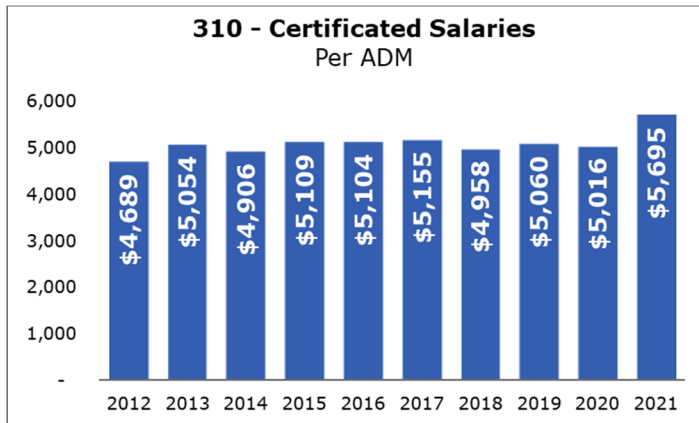
- Certificated Salaries
  - Class Sizes
  - Number of Schools
  - Salary Schedule Increases
- Non-Certificated Salaries
  - Number of Schools
  - Additional Facility Space
  - Substitute Utilizations
  - Salary Schedule Increases
- Employee Benefits
  - Insurance Premiums
  - Retirement Benefits
  - 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 29%, or by 25% on a per ADM basis over the last ten years. District health insurance premiums have increased by 29% since FY 2012. The District has tried to contain these increases by sharing any increase via a 50/50 split with its two largest employee groups, and 90/10 with the remaining groups who are on a separate high deductible plan. In FY 2018, a cap was implemented with two of the employee groups. This cap provided significant savings to the District, as is shown in the drop from FY 2017 to FY 2019. However, the cap was removed in the last set of negotiated agreements.

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

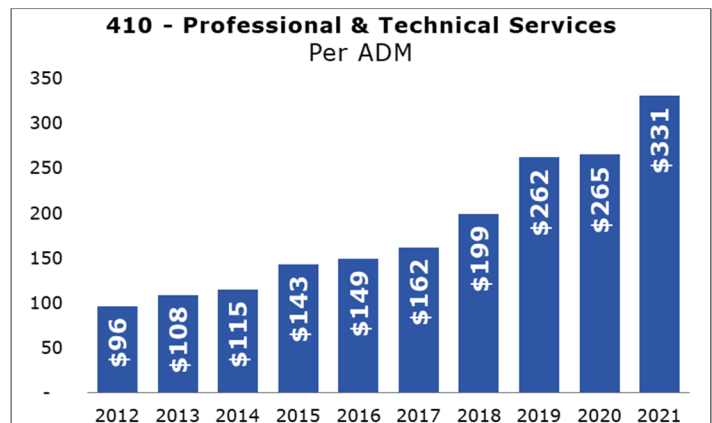
to these agreements become more apparent within the employee benefits, which grew by more than 25% within this 10-year time frame and increased by more than \$700 per ADM from FY 2012 to FY 2021.



### Professional and Technical Services

Professional and technical services include:

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

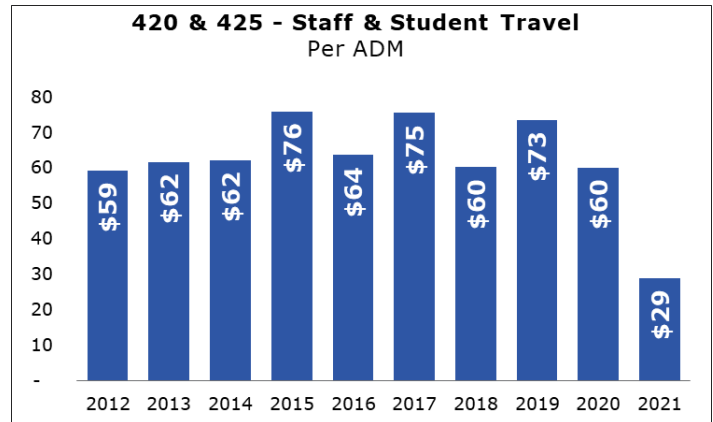


There is a significant year-over-year variance in professional and technical services, which is largely due to hard to fill related service provider positions, especially after the staffing difficulties compounded by COVID-19 concerns. While implementing various recruitment strategies, more difficult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

## Staff and Student Travel

Travel includes both staff and student travel; however, this does not include student transportation to and from home and school, which is recorded in the Student Transportation Fund. However, this does include transportation for student activities, such as travel for statewide and national competitions. Large trips that occur every other year are also included as part of student travel. This area saw significant impact due to COVID-19 with a halt of all travel starting in March of FY 2020 and continued through most of FY 2021. This reduced Student Travel by 35%, or \$9 per ADM. Staff and student travel includes:

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



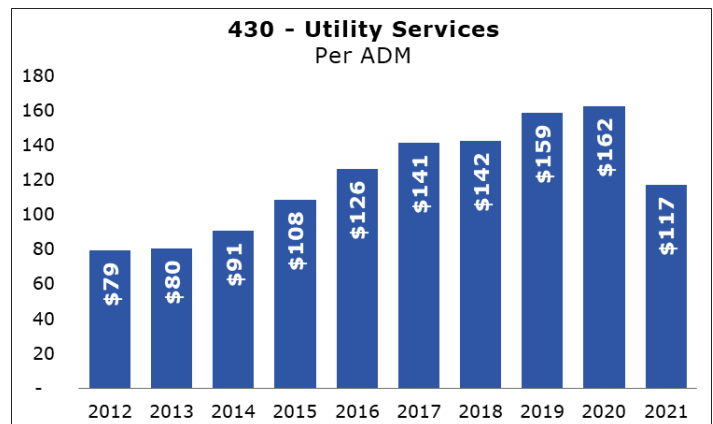
As the District has consolidated positions within schools, the number of employees who receive mileage reimbursements has grown, contributing to increasing costs in this area. However, the District has also tried to minimize the impact from staff travel to the budget and has reduced travel for conferences and training over the past six years. Due to this reduction and the halt in all District travel, staff travel on a per ADM basis has been reduced by 63%, or \$22 from the FY 2012 base year.

## Utility Services

Utility services include:

- Communications
- Water & Sewer
- Garbage

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

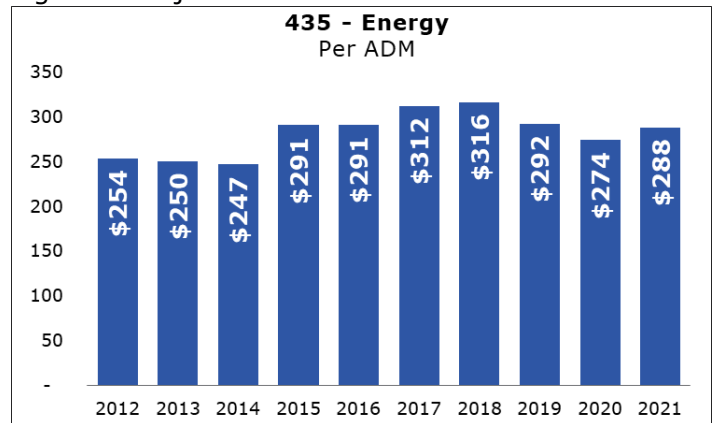


The District implemented a recycling program in FY 2018 to help manage waste. The District has also experienced a reduction in water usage due to the closure of the Wasilla and Palmer pools for planned upgrades. After reopening the Wasilla pool in FY 2019, the Borough acquired management and operating costs. The Palmer pool was under construction and renovations which were completed in October 2020 with the Borough again overseeing management and operating costs. This is another area that showed a significant impact from the school closures and reduced facility usage due to COVID-19, as shown in the drop in per ADM costs in FY 2021.

## Energy

Energy is used to report expenditures for heat and to supply power to the District facilities. The District has implemented multiple of cost containment measures for this factor that has helped maintain or minimize the impact of fluctuations in usage and costs. Due to this, and the building closures for COVID-19, this cost factor has seen an overall decrease over the past decade, which equates to approximately \$2.09 million dollars (\$34 per ADM). The per ADM total for this object has decreased by 14%. Cost containment measures include centralized and automated controls for both heat and lights at each facility as well as moving to LED lighting sources when possible. The main factors affecting these objects are:

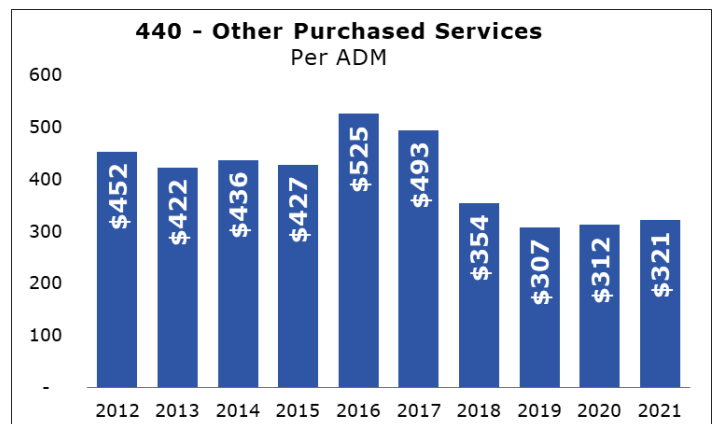
- Fluctuations in Fuel Costs
- Rate Increases
- Weather Variables
- Age and Condition of Buildings
- New Construction (increased square footage)



## Other Purchased Services

Other purchased services can significantly fluctuate year over year. In FY 2011, the District entered into two long-term lease agreements: Birchtree Charter and American Charter Academy. Also in FY 2011, a contract for AdvancePath, a credit recovery program, was added at three schools: Wasilla High, Valley Pathways, and American Charter. During that time, the District also renovated and remodeled Mat-Su Central's leased facility. The District has continued to invest in additional educational and technology-based programs, iTech Cyber Centers, and collaboration with the University of Alaska through the Mat-Su Middle College. FY 2017 also marked the last year for lease payments for Fronteras Spanish Immersion Charter School as the Borough entered into a USDA loan to purchase their new building. As such, lease expenditures for their building moved to a debt service fund in FY 2018. The District terminated the AdvancePath contract in FY 2018, and during that time also made a concerted effort to reduce advertising and printing costs, as well as other contracts that are not directly student related. Funding for security officers has gradually transitioned away from the General Fund and into grant funds starting in FY 2018. Other Purchased Services includes:

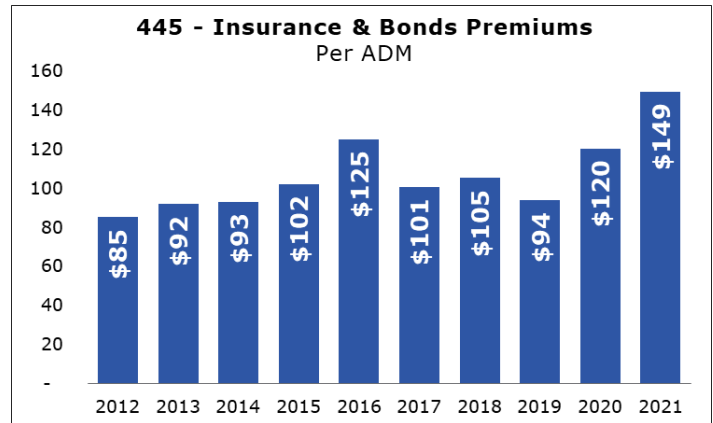
- Advertising Contracts
- Document Services Contracts
- Lease and Rental Agreements
- Security Officers
- Service Agreements



### Insurance and Bond Premiums

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

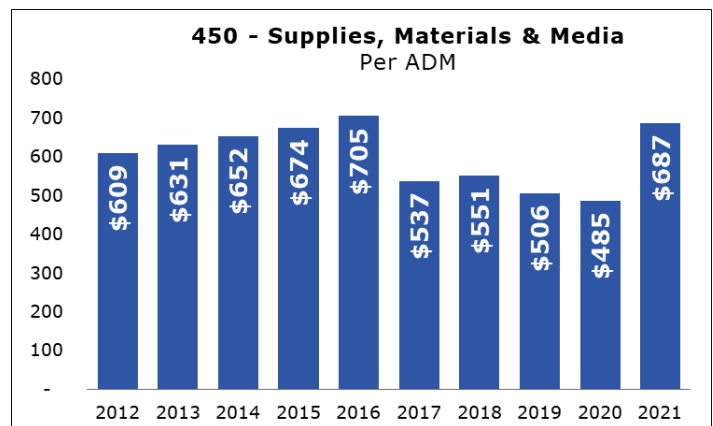
- National Trends
- Property Replacement Values
- Exposure to Risk
- Claims Expenses



### Supplies and Materials

The District utilizes enrollment metrics as a basis to equitably allocate non-personal service budgets to schools in order to provide resources for supplies and materials. This is also where curriculum purchased for the District is recorded. Expenditures were reduced in FY 2017 and FY 2018 based on reduced allocations. FY 2017, FY 2018, and FY 2019 also included year-end spending freezes which greatly impacted the amount spent in this area. There were no spending freezes, and a large curriculum purchase in FY 2021 contributed to the large jump seen in that year. Supplies and materials include:

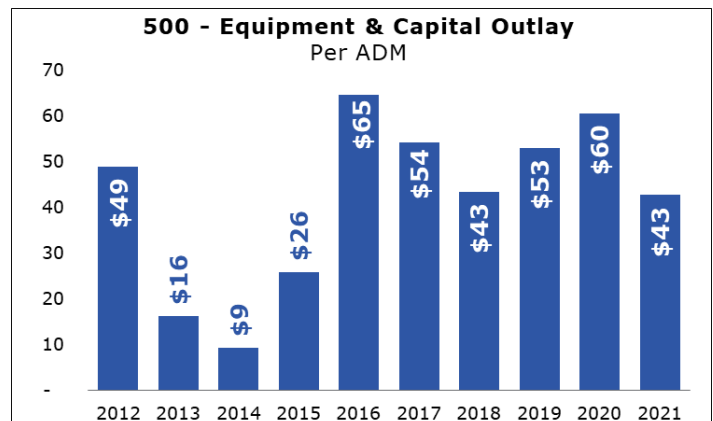
- Classroom Supplies
- Office Supplies
- Textbooks and Curriculum
- Library Books
- Computers
- Computer Supplies



### Equipment and Capital Outlay

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

The increases in FY 2019 and FY 2020 are mainly attributed to the needs of the District resulting from damages incurred during the earthquake in FY 2019. Purchases included servers, computer and internet hardware, and boilers, as well as regularly scheduled and planned equipment replacements.



## **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.

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

### **Designated Legislative Grants**

Designated Legislative Grants are funds set aside through the State's capital budget process and allocated by the Department of Commerce, Community, and Economic Development. The District utilizes five funds to track these designated grants from the State Legislature: Funds 243, 244, 503, 504, and 505. Designated Legislative Grants are grants that are specific and can only be used for the following purposes:

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

Each year in October, department heads and school principals submit capital project requests to administration. By the end of January, and after a thorough review and scoring of the capital project requests, the highest scoring projects are submitted to the State through the CAPSIS system. The Legislature deliberates and funding for any approved requests are signed into law. The corresponding grant award notifications are sent over the summer months, and resources are made available for the following fiscal year. The resources made available by these grant awards are able to be carried over from year to year until the award is fully expended or until the purpose for which the grant was awarded has been accomplished. Due to the State's current fiscal climate, no capital project funding requests were approved by the Legislature in FY 2020, FY 2021, or FY 2022, and none are anticipated for FY 2023.

### **Capital Projects**

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

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

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

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

In FY 2022, 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 2023, the District is appropriating 2.5%, or \$1.77 million of the local contribution for these purposes, which fulfills that requirement.

As the Renewal and Replacement fund is the only project-based fund that impacts the FY 2023 Adopted Budget, it is the only one shown in this document. The following list shows all projects within the Renewal and Replacement fund that are included for FY 2023.

	<b>FY 2021 Actuals</b>	<b>FY 2022 Winter Revision</b>	<b>FY 2023 Preliminary Budget</b>
0200 - Flooring	89,854	-	<b>99,132</b>
0204 - Code Compliance	8,059	220,100	<b>81,432</b>
0208 - IT Upgrades	49,731	89,949	-
0220 - Parking Lot Refresh	272,389	367,759	<b>170,902</b>
0222 - Exterior Upgrades	99,755	95,320	<b>121,558</b>
0226 - Road & Field Refresh	-	150,000	-
0229 - Fencing/Security Upgrade	-	6,299	<b>58,523</b>
0234 - MCS Software Technology Refresh	14,700	7,575	-
0263 - Classroom Expansion	139,625	420,911	<b>216,707</b>
0270 - Building Equipment & Security	85,995	168,101	-
0272 - WMS Computer Code/Common Space	-	27,246	-
0277 - Mechanical Electrical & Plumbing	386,558	515,510	<b>154,619</b>
0278 - Comm Room Improvements	6,875	5,230	-
0282 - Classroom Technology Refresh	1,277,134	10,026,038	<b>1,850,000</b>
0286 - Student Information System	9,745	-	-
0287 - Energy Improvements	33,929	26,727	<b>127,425</b>
0288 - Lunch Tables	-	662	<b>19,886</b>
0293 - Life Safety Systems	14,300	161,182	<b>10,264</b>
0295 - Furnishing Renewal & Replacement	-	43,931	-
0297 - Roof Refresh	-	250,000	-
<b>Grand Total</b>	<b>\$ 2,488,647</b>	<b>\$ 12,582,540</b>	<b>\$ 2,910,448</b>

Matanuska-Susitna Borough School District  
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FUND	PROJECT	FY 2023 BUDGET	ESTIMATED COMPLETION
<b>243</b>	<b>MSBSD DIRECT SMALL LEGISLATIVE GRANTS</b>	<b>\$ -</b>	
0804	AMC EXANDING MULTI-AGE PRGRAMS	-	COMPLETE
0805	CREATING COMMUNITY RESPONSE	-	COMPLETE
0806	LIBRARY & MEDIA UPGRADES	-	COMPLETE
0807	LIBRARY & TECHNICAL UPGRADES	-	COMPLETE
<b>244</b>	<b>MSBSD DIRECT LARGE LEGISLATIVE GRANTS</b>	<b>\$ -</b>	
0808	NATIONAL MATH SCIENCE INITIATIVE	-	COMPLETE
<b>500</b>	<b>CAPITAL IMPROVEMENT PLANNING FUND (CIP)</b>	<b>\$ 6,161,146</b>	
0204	ADA COMPLIANCE	3,710	ONGOING
0213	VEHICLE & EQUIPMENT REFRESH	118,465	ONGOING
0216	PE & PLAYGROUND REFRESH	338	ONGOING
0221	CHARTER SCHOOL PROJECTS	432,889	ONGOING
0222	EXTERIOR PAINT CURB APPEAL	-	ONGOING
0226	ROAD & FIELD REFRESH	116,638	FY 2024
0229	FENCING & SECURITY UPGRADE	10	COMPLETE
0260	WATER & SEWER REFRSH	-	ONGOING
0263	CLASSROOM EXPANSION	39,940	ONGOING
0270	BUILDING EQUIPMENT & SECURITY	1,010,991	ONGOING
0271	FLEET VEHICLE REFRESH	26,778	ONGOING
0277	MECHANICAL, ELECTRICAL, & PLUMBING	322,717	ONGOING
0287	ENERGY IMPROVEMENTS	3,626	ONGOING
0296	AUDIO & VISUAL SYSTEMS	-	FY 2022 QUARTER 2
0298	PJMSS RENOVATIONS	753	COMPLETE
0300	NEW SCHOOL CONSTRUCTION FF&E	-	ONGOING
0301	NEW SCHOOL CONSTRUCTION BUILDING	1,613,560	ONGOING
0343	HOUSTON SCHOOL REPLACEMENT	2,470,731	FY 2024
<b>503</b>	<b>SMALL LEGISLATIVE GRANTS</b>	<b>\$ -</b>	
0447	LPW447 IDE PLAYGROUND	-	COMPLETE
0450	LPW450 BLE PLAYGROUND	-	COMPLETE
0457	LPW457 SWE LIBRARY & TECHNOLOGY UPGRADES	-	COMPLETE
0461	LPW461 VPH LIBRARY & TECHNOLOGY UPGRADES	-	COMPLETE
0469	LPW469 SSE LIBRARY & TECHNOLOGY UPGRADES	-	COMPLETE
0473	LPW473 KNE LIBRARY & TECHNOLOGY UPGRADES	-	COMPLETE
0476	LPW476 SWE LIBRARY & TECHNOLOGY UPGRADES	-	COMPLETE
0479	LPW479 VPS LIBRARY & TECHNOLOGY UPGRADES	-	COMPLETE
0480	LPW480 ACC LIBRARY & TECHNOLOGY UPGRADES	-	COMPLETE
0481	LPW481 FRC LIBRARY & TECHNOLOGY UPGRADES	-	COMPLETE
0482	LPW482 BTC LIBRARY & TECHNOLOGY UPGRADES	-	COMPLETE
0485	LPW485 PHS LIBRARY & TECHNOLOGY UPGRADES	-	COMPLETE
0488	LPW488 BTC LIBRARY	-	COMPLETE
0490	LPW490 DW NETWORK INFRASTRUCTURE	-	COMPLETE
0493	LEG493 PPE EQUIPMENT & SUPPLIES	-	COMPLETE
0494	LEG494 WHSE IMPROVEMENTS	-	COMPLETE
0495	LEG495 GBE SCHOOL EQUIPMENT	-	COMPLETE
0496	LEG496 MNC SECURITY & FACILITY	-	COMPLETE
0497	LEG497 BTC LIBRARY	-	COMPLETE
0498	LEG498 BTE SCHOOL EQUIPMENT & IMPROVEMENTS	-	COMPLETE
0499	LEG499 BLE SCHOOL EQUIPMENT & IMPROVEMENTS	-	COMPLETE
0500	LEG500 GVS SCHOOL EQUIPMENT & IMPROVEMENTS	-	COMPLETE
0501	LEG501 WHS SPORTS EQUIPMENT	-	COMPLETE
0502	LEG502 AMC SCHOOL SCIENCE EQUIPMENT	-	COMPLETE
0506	LEG506 BHS SCHOOL EQUIPMENT & IMPROVEMENTS	-	COMPLETE
0507	LEG507 FRC COMPUTER LABS	-	COMPLETE
0508	LEG508 STE SCHOOL EQUIPMENT & IMPROVEMENTS	-	COMPLETE
0510	LEG510 BLE LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	COMPLETE
0511	LEG511 GBE LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	COMPLETE
0512	LEG512 HHS LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	COMPLETE
0513	LEG513 HMS LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	COMPLETE
0514	LEG514 KNE LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	COMPLETE
0515	LEG515 MLE LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	COMPLETE
0516	LEG516 AMC LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	COMPLETE
0517	LEG517 MNC LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	COMPLETE
0518	LEG518 SVS LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	COMPLETE
0519	LEG519 TCE LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	COMPLETE
0520	LEG520 WLE LIBRARY & TECHNOLOGY UPGRADES UPGRADE	-	COMPLETE
0522	PW522 KNE SEPTIC REPAIR	-	COMPLETE
0523	LEG523 WMS OUTDOOR RECREATIONAL FACILITIES	-	COMPLETE
0524	LEG524 GVS GYM FLOOR UPGRADE	-	COMPLETE
0533	LEG533 GVS VAN	-	COMPLETE
0534	LEG534 AMC STEM EQUIPMENT & MATERIALS	-	COMPLETE
0535	LEG535 MNC CRISIS PREPAREDNESS	-	COMPLETE
0536	LEG0536 BLE DIGITAL LITERACY	-	COMPLETE
0537	LEG 537 BLE INDOOR PE EQUIPMENT	-	COMPLETE
0538	LEG0538 BTE PORT LABS & IPADS	-	COMPLETE
0539	LEG539 GBE LIBRARY & TECHNOLOGY UPGRADES UPGR	-	COMPLETE

Matanuska-Susitna Borough School District  
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FUND	PROJECT	FY 2023 BUDGET	ESTIMATED COMPLETION
<b>503</b>	<b>SMALL LEGISLATIVE GRANTS (CONT.)</b>	<b>\$ -</b>	
0540	LEG540 MLE LIBRARY & TECHNOLOGY UPGRADES UPGR	-	COMPLETE
0541	LEG541 KNE LIBRARY & TECHNOLOGY UPGRADES UPGR	-	COMPLETE
0548	LEG548 CWE OUTDOOR SIGNAGE	-	COMPLETE
0550	LEG542 PHS SWIM SCOREBOARD	-	COMPLETE
0551	PW 551 BTE SIDEWALK	-	COMPLETE
0563	PW563 MSD SECURITY UPGRADES	-	COMPLETE
0567	PW567 CTHS FIRE SAFETY SYSTEM	-	COMPLETE
<b>540</b>	<b>CAPITAL IMPROVEMENT PLAN FUND (CIP)</b>	<b>\$ -</b>	
0200	FLOORING	-	MOVED TO OTHER FUNDS
0204	ADA COMPLIANCE	-	MOVED TO OTHER FUNDS
0208	DISTRICT WIDE IT UPGRADES	-	COMPLETE
0210	ADMINISTRATIVE BUILDING REMODEL	-	COMPLETE
0220	PARKING LOT REFRESH	-	MOVED TO OTHER FUNDS
0221	CHARTER SCHOOL FF&E	-	MOVED TO OTHER FUNDS
0222	EXTERIOR PAINT CURB APPEAL	-	MOVED TO OTHER FUNDS
0223	FACILITIES SHED & SNOW SHIELD	-	COMPLETE
0224	DW ELECTRONIC SIGNAGE	-	COMPLETE
0229	FENCING & SECURITY UPGRADE	-	MOVED TO OTHER FUNDS
0234	MCS SOFTWARE TECHNOLOGY REFRESH	-	COMPLETE
0238	DW TECHNOLOGY EQUIPMENT REPLACE & REFRESH	-	COMPLETE
0261	DATA CENTER FIRE ALARM	-	COMPLETE
0262	DW FIRE SPRINKLER REPLACEMENT	-	COMPLETE
0263	CLASSROOM EXPANSION	-	MOVED TO OTHER FUNDS
0265	DW DISASTER RECOVERY NETWORK	-	COMPLETE
0266	DW EMERGENCY GENERATORS	-	COMPLETE
0270	SAFETY & SECURITY UPGRADES	-	MOVED TO OTHER FUNDS
<b>540</b>	<b>CAPITAL IMPROVEMENT PLAN FUND (CIP) (CONT.)</b>	<b>\$ -</b>	
0271	FLEET VEHICLE REFRESH	-	COMPLETE
0272	WMS COMPUTER CODE COMMON SPACE	-	COMPLETE
0277	DW MECHANICAL ELECTRICAL & WATER FACILITIES	-	MOVED TO OTHER FUNDS
0278	DW COMMUNICATION ROOM IMPROVEMENTS	-	COMPLETE
0279	BHS ADVANCE PATH FACILITY CONSTRUCTION	-	COMPLETE
0280	CHARTER SAFETY & SECURITY IMPROVEMENTS	-	COMPLETE
0281	MZE EIFS & TILE	-	COMPLETE
0282	CLASSROOM TECHNOLOGY REFRESH	-	MOVED TO OTHER FUNDS
0284	BLE WATER SYSTEM IMPROVEMENTS	-	COMPLETE
0286	STUDENT INFORMATION SYSTEM	-	COMPLETE
0287	ENERGY IMPROVEMENTS	-	MOVED TO OTHER FUNDS
0288	DW LUNCH TABLE REFRESH	-	MOVED TO OTHER FUNDS
0289	DW ENTRY AND RESTROOM IMPROVEMENTS	-	MOVED TO OTHER FUNDS
0290	BHS STORAGE BUILDING DEMOLITION	-	COMPLETE
0291	DW CTE EQUIPMENT REPLACE & REFRESH	-	COMPLETE
0293	FIRE SECURITY CODE COMPLIANCE	-	COMPLETE
0294	TENNIS COURT REFRESH	-	COMPLETE
0295	FURNISHING RENEWAL & REPLACEMENT	-	MOVED TO OTHER FUNDS
0296	GYM AUDIO	-	MOVED TO OTHER FUNDS
0297	TKE ROOF REPAIR REPLACE	-	MOVED TO OTHER FUNDS
0298	PJMS RENOVATIONS	-	MOVED TO OTHER FUNDS
<b>550</b>	<b>DISASTER RELIEF FUND</b>	<b>\$ -</b>	
0572	DEBRIS REMOVED (EARTHQUAKE)	-	COMPLETE
0573	EXTRA EXPEDITED SHIPPING (EARTHQUAKE)	-	COMPLETE
0575	DEMOS CODE COMP CONSTRUCTION (EARTHQUAKE)	-	COMPLETE
0577	PROFESSIONAL FEE (EARTHQUAKE)	-	COMPLETE
0578	EARTHQUAKE RECOVERY OTHER (EARTHQUAKE)	-	COMPLETE
0579	ATHLETIC FIELD BUILDING LANDSCAPING (EARTHQUAKE)	-	COMPLETE
0580	PRESERVATION OF PROPERTY (EARTHQUAKE)	-	COMPLETE

## **FINANCIAL STATEMENTS & TABLES**

### **General Fund**

The General Fund is used to track revenues and expenditures not required to be reported in another fund type. Revenues come from federal, state, and local sources, and it is often referred to as the Operating Fund.

Revenues and expenditures are presented in the following section using a summary format comparing the prior three years of historical actuals to the current year budget and the projected year (FY 2018-FY 2023). Tables specify whether "on-behalf" payments are included. If it is not specified, the "on-behalf" payments are not included.

#### **General Fund Financial Tables:**

- Historical Object Revenue Summary with "on-behalf" - Payments
- Historical Object Revenue Summary
- Historical Function Expenditure Summary with "on-behalf" - Payments
- Historical Function Expenditure Summary
- Historical Object Expenditure with "on-behalf" - Payments
- Historical Object Expenditure Summary
- Historical Expenditure Summary by Function-Object
- Historical Expenditure Summary by Location
- Location Summary

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

### **Special Revenue Funds**

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

Funds included in this section are designated as non-competitive or entitlement grants. These funds are for contributions of cash or other assets from a government agency or organization and are from sources that the District considers to be on-going. A complete look at the District's historical audited governmental funds (which includes all grant funds received by the District) can be found in the Informational Section of this document. Grant funds are typically designated for specific purposes. Included in these grants are the Student Transportation and Food Service Funds.

- Summary
- Fund Detail

### **Debt Service**

A debt service fund was established on June 7, 2017, to account for the accumulated resources for Fronteras Spanish Immersion Charter School's long-term debt.

- Summary
- Fund Detail

### **Capital Projects**

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

### **Proprietary Funds**

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

### **Long-Term Forecasts**

- Explanation & Assumptions
- General Fund
  - Expense Detail
  - Revenue Scenario Forecasted Deficits
- All Funds Summary
  - Individual Fund listing

# General Fund

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Matanuska-Susitna Borough School District  
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**Historic Revenue Summary**  
**Revenue by Object - Including On-Behalf Payments**

Fund 100 - General Fund

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Revised Budget	FY 2023 Adopted Budget	Change From FY 2022
011 Borough Direct Appropriation	58,374,918	60,665,932	62,310,148	64,191,806	<b>68,929,199</b>	4,737,393
044 Local Revenue	164,518	86,804	27,521	50,000	<b>100,000</b>	50,000
046 Other Local Reimbursement	447,749	410,776	456,335	77,172	<b>100,000</b>	22,828
048 Other Program Revenue	428,749	330,407	531,634	25,251	-	(25,251)
051 Foundation Program	170,026,401	170,211,256	173,584,717	172,979,347	<b>171,360,543</b>	(1,618,804)
056 TRS Revenue On-Behalf	16,208,585	17,889,178	17,841,542	19,460,606	<b>12,096,936</b>	(7,363,670)
057 PERS Revenue On-Behalf	1,966,871	2,338,553	3,022,315	3,038,299	<b>1,055,796</b>	(1,982,503)
090 Other State Revenues	2,740,246	3,994,080	64,408	64,524	<b>7,832,297</b>	7,767,773
150 Direct Federal & E-Rate Revenue	1,276,298	1,561,510	1,630,280	1,409,198	<b>965,173</b>	(444,025)
152 Medicaid Reimbursement	618,220	18,384	501,424	400,000	<b>500,000</b>	100,000
<b>Total Revenue</b>	<b>252,252,554</b>	<b>257,506,880</b>	<b>259,970,324</b>	<b>261,696,203</b>	<b>262,939,944</b>	<b>1,243,741</b>
015 Fund Balance Appropriation	-	-	7,780,774	9,583,151	<b>200,000</b>	(9,383,151)
250 Transfers from Other Funds	-	-	-	11,900,000	-	(11,900,000)
<b>Grand Total</b>	<b>\$ 252,252,554</b>	<b>\$ 257,506,880</b>	<b>\$ 267,751,098</b>	<b>\$ 283,179,354</b>	<b>\$ 263,139,944</b>	<b>\$ (20,039,410)</b>

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

Fund 100 - General Fund

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Revised Budget	FY 2023 Adopted Budget	Change From FY 2022
011 Borough Direct Appropriation	58,374,918	60,665,932	62,310,148	64,191,806	<b>68,929,199</b>	4,737,393
044 Local Revenue	164,518	86,804	27,521	50,000	<b>100,000</b>	50,000
046 Other Local Reimbursement	447,749	410,776	456,335	77,172	<b>100,000</b>	22,828
048 Other Program Revenue	428,749	330,407	531,634	25,251	-	(25,251)
051 Foundation Program	170,026,401	170,211,256	173,584,717	172,979,347	<b>171,360,543</b>	(1,618,804)
090 Other State Revenues	2,740,246	3,994,080	64,408	64,524	<b>7,832,297</b>	7,767,773
150 Direct Federal & E-Rate Revenue	1,276,298	1,561,510	1,630,280	1,409,198	<b>965,173</b>	(444,025)
152 Medicaid Reimbursement	618,220	18,384	501,424	400,000	<b>500,000</b>	100,000
<b>Total Revenue</b>	<b>234,077,098</b>	<b>237,279,149</b>	<b>239,106,467</b>	<b>239,197,298</b>	<b>249,787,212</b>	<b>10,589,914</b>
015 Fund Balance Appropriation	-	-	7,780,774	9,583,151	<b>200,000</b>	(9,383,151)
250 Transfers from Other Funds	-	-	-	11,900,000	-	(11,900,000)
<b>Grand Total</b>	<b>\$ 234,077,098</b>	<b>\$ 237,279,149</b>	<b>\$ 246,887,241</b>	<b>\$ 260,680,449</b>	<b>\$ 249,987,212</b>	<b>\$ (10,693,237)</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**Historic Expenditure Summary**  
**Expenditure by Function - Including State of Alaska On-Behalf Revenues**

Fund 100 - General Fund

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Revised Budget	FY 2023 Adopted Budget	Change From FY 2022
100 Instruction	102,382,910	102,760,589	111,385,024	108,436,735	<b>108,978,900</b>	542,165
200 Special Education Instruction	39,039,945	40,592,744	42,572,756	42,739,673	<b>43,141,542</b>	401,869
220 Special Education Support Service	15,904,045	16,421,271	17,473,661	18,360,995	<b>17,642,789</b>	(718,206)
300 Support Services Students	9,235,099	9,869,909	10,609,671	9,668,676	<b>10,605,446</b>	936,770
350 Support Services Instruction	11,169,016	10,629,081	8,937,886	8,889,182	<b>9,708,765</b>	819,583
400 School Administration	10,341,792	10,243,720	11,055,847	11,319,173	<b>10,986,248</b>	(332,925)
450 School Admin. Support	10,355,295	10,077,567	10,359,783	11,091,970	<b>10,908,779</b>	(183,191)
510 District Administration	1,554,316	1,752,654	1,349,835	1,109,971	<b>1,094,335</b>	(15,636)
550 District Admin. Support	12,068,583	13,318,020	13,888,552	13,552,502	<b>14,280,121</b>	727,619
600 Operations & Maintenance	24,046,589	24,432,773	24,476,473	26,220,702	<b>27,411,440</b>	1,190,738
700 Student Activities	3,718,095	3,408,857	3,571,305	3,987,031	<b>4,309,361</b>	322,330
760 Student Transportation	-	-	(75)	-	-	-
780 Community Services	2,564	-	142	30,000	<b>30,000</b>	-
790 Food Services	-	(7,851)	(862)	-	-	-
880 Construction & Facilities Acquisition	-	13,500	-	-	-	-
<b>Total Expenditures</b>	<b>239,818,249</b>	<b>243,512,834</b>	<b>255,679,998</b>	<b>255,406,610</b>	<b>259,097,726</b>	<b>3,691,116</b>
900 Other Financing Uses	4,087,481	10,811,891	12,071,100	27,772,744	<b>4,042,218</b>	(23,730,526)
<b>Grand Total</b>	<b>\$ 243,905,730</b>	<b>\$ 254,324,725</b>	<b>\$ 267,751,098</b>	<b>\$ 283,179,354</b>	<b>\$ 263,139,944</b>	<b>\$ (20,039,410)</b>

**Historic Expenditure Summary**  
**Expenditure by Function - Excluding State of Alaska On-Behalf Revenues**

Fund 100 - General Fund

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Revised Budget	FY 2023 Adopted Budget	Change From FY 2022
100 Instruction	92,843,430	92,115,639	100,668,175	96,555,365	<b>101,978,908</b>	5,423,543
200 Special Education Instruction	36,158,389	37,392,996	39,198,260	38,926,484	<b>40,971,241</b>	2,044,757
220 Special Education Support Service	14,613,622	14,945,241	15,940,603	16,727,728	<b>16,607,757</b>	(119,971)
300 Support Services Students	8,148,826	8,656,425	9,273,930	8,644,277	<b>9,972,623</b>	1,328,346
350 Support Services Instruction	10,247,315	9,674,749	8,004,903	8,110,578	<b>9,180,059</b>	1,069,481
400 School Administration	9,180,325	9,002,110	9,822,203	9,918,345	<b>10,062,418</b>	144,073
450 School Admin. Support	10,066,336	9,755,028	9,941,782	10,611,854	<b>10,747,136</b>	135,282
510 District Administration	1,455,494	1,620,278	1,261,479	1,038,813	<b>1,055,776</b>	16,963
550 District Admin. Support	11,800,094	12,997,840	13,483,270	13,143,924	<b>14,128,708</b>	984,784
600 Operations & Maintenance	23,684,686	24,001,169	23,925,587	25,638,766	<b>27,213,251</b>	1,574,485
700 Student Activities	3,441,712	3,117,978	3,296,740	3,561,571	<b>3,997,117</b>	435,546
760 Student Transportation	-	-	(75)	-	-	-
780 Community Services	2,564	-	142	30,000	<b>30,000</b>	-
790 Food Services	-	(7,851)	(862)	-	-	-
880 Construction & Facilities Acquisition	-	13,500	-	-	-	-
<b>Total Expenditures</b>	<b>221,642,793</b>	<b>223,285,102</b>	<b>234,816,137</b>	<b>232,907,705</b>	<b>245,944,994</b>	<b>13,037,289</b>
900 Other Financing Uses	4,087,481	10,811,891	12,071,100	27,772,744	<b>4,042,218</b>	(23,730,526)
<b>Grand Total</b>	<b>\$ 225,730,274</b>	<b>\$ 234,096,993</b>	<b>\$ 246,887,237</b>	<b>\$ 260,680,449</b>	<b>\$ 249,987,212</b>	<b>\$ (10,693,237)</b>

Matanuska-Susitna Borough School District  
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**Historic Expenditure Summary**  
**Expenditure by Object - Including State of Alaska On-Behalf Revenues**

Fund 100 - General Fund

	<b>FY 2019 Actuals</b>	<b>FY 2020 Actuals</b>	<b>FY 2021 Actuals</b>	<b>FY 2022 Revised Budget</b>	<b>FY 2023 Adopted Budget</b>	<b>Change From FY 2022</b>
310 Certificated Salaries	95,792,736	95,705,956	101,862,167	93,709,192	<b>100,306,269</b>	6,597,077
320 Non-Certificated Salaries	34,343,454	35,231,590	35,666,417	36,666,838	<b>37,842,165</b>	1,175,327
360 Employee Benefits	76,466,667	79,569,060	83,518,863	82,179,058	<b>76,143,586</b>	(6,035,472)
410 Professional & Technical Svc	4,955,943	5,053,726	5,925,058	7,893,402	<b>7,390,039</b>	(503,363)
420 Staff Travel	500,218	326,339	225,235	460,926	<b>539,107</b>	78,181
425 Student Travel	889,474	817,887	294,598	1,050,144	<b>1,151,649</b>	101,505
430 Utility Services	3,003,068	3,091,347	2,093,518	2,567,352	<b>2,311,130</b>	(256,222)
435 Energy	5,526,341	5,224,492	5,150,148	5,895,567	<b>6,855,325</b>	959,758
440 Purchased Services	5,806,301	5,947,502	5,742,947	6,854,716	<b>7,012,263</b>	157,547
445 Insurance & Bond Premiums	1,773,430	2,291,281	2,671,379	3,097,233	<b>3,729,464</b>	632,231
450 Supplies, Materials & Media	9,572,637	9,260,280	12,283,500	14,577,819	<b>15,284,379</b>	706,560
490 Other Expenses	1,035,573	448,071	602,837	849,300	<b>835,230</b>	(14,070)
495 Indirect Costs	(850,495)	(608,926)	(1,148,677)	(2,425,275)	<b>(2,120,006)</b>	305,269
510 Equipment	1,002,902	1,154,229	762,307	2,030,338	<b>1,817,126</b>	(213,212)
540 Other Capital Outlay Expenses	-	-	29,700	-	-	-
<b>Total Expenditures</b>	<b>\$ 239,818,249</b>	<b>\$ 243,512,834</b>	<b>\$ 255,679,997</b>	<b>\$ 255,406,610</b>	<b>\$ 259,097,726</b>	<b>\$ 3,691,116</b>
550 Transfers to Other Funds	4,087,481	10,811,891	12,071,100	27,772,744	<b>4,042,218</b>	(23,730,526)
<b>Grand Total</b>	<b>\$ 243,905,730</b>	<b>\$ 254,324,725</b>	<b>\$ 267,751,098</b>	<b>\$ 283,179,354</b>	<b>\$ 263,139,944</b>	<b>\$ (20,039,410)</b>

**Historic Expenditure Summary**  
**Expenditure by Object - Excluding State of Alaska On-Behalf Revenues**

Fund 100 - General Fund

	<b>FY 2019 Actuals</b>	<b>FY 2020 Actuals</b>	<b>FY 2021 Actuals</b>	<b>FY 2022 Revised Budget</b>	<b>FY 2023 Adopted Budget</b>	<b>Change From FY 2022</b>
310 Certificated Salaries	95,792,736	95,705,956	101,862,167	93,709,192	<b>100,306,269</b>	6,597,077
320 Non-Certificated Salaries	34,343,454	35,231,590	35,666,417	36,666,838	<b>37,842,165</b>	1,175,327
360 Employee Benefits	58,291,211	59,341,328	62,655,006	59,680,153	<b>62,990,854</b>	3,310,701
410 Professional & Technical Svc	4,955,943	5,053,726	5,925,058	7,893,402	<b>7,390,039</b>	(503,363)
420 Staff Travel	500,218	326,339	225,235	460,926	<b>539,107</b>	78,181
425 Student Travel	889,474	817,887	294,598	1,050,144	<b>1,151,649</b>	101,505
430 Utility Services	3,003,068	3,091,347	2,093,518	2,567,352	<b>2,311,130</b>	(256,222)
435 Energy	5,526,341	5,224,492	5,150,148	5,895,567	<b>6,855,325</b>	959,758
440 Purchased Services	5,806,301	5,947,502	5,742,947	6,854,716	<b>7,012,263</b>	157,547
445 Insurance & Bond Premiums	1,773,430	2,291,281	2,671,379	3,097,233	<b>3,729,464</b>	632,231
450 Supplies, Materials & Media	9,572,637	9,260,280	12,283,500	14,577,819	<b>15,284,379</b>	706,560
490 Other Expenses	1,035,573	448,071	602,837	849,300	<b>835,230</b>	(14,070)
495 Indirect Costs	(850,495)	(608,926)	(1,148,677)	(2,425,275)	<b>(2,120,006)</b>	305,269
510 Equipment	1,002,902	1,154,229	762,307	2,030,338	<b>1,817,126</b>	(213,212)
540 Other Capital Outlay Expenses	-	-	29,700	-	-	-
<b>Total Expenditures</b>	<b>\$ 221,642,793</b>	<b>\$ 223,285,102</b>	<b>\$ 234,816,137</b>	<b>\$ 232,907,705</b>	<b>\$ 245,944,994</b>	<b>\$ 13,037,289</b>
550 Transfers to Other Funds	4,087,481	10,811,891	12,071,100	27,772,744	<b>4,042,218</b>	(23,730,526)
<b>Grand Total</b>	<b>\$ 225,730,274</b>	<b>\$ 234,096,993</b>	<b>\$ 246,887,237</b>	<b>\$ 260,680,449</b>	<b>\$ 249,987,212</b>	<b>\$ (10,693,237)</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**Historic Expenditure Summary**  
**Expenditure by Function Object Excluding On-Behalf Payments**

Fund 100 - General Fund

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Revised Budget	FY 2023 Adopted Budget	FY 2023 Adopted Budget
<b>100 Instruction</b>	<b>92,843,430</b>	<b>92,115,639</b>	<b>100,668,175</b>	<b>96,555,365</b>	<b>101,978,908</b>	<b>5,423,543</b>
310 Certificated Salaries	56,677,882	56,929,891	60,133,443	53,661,597	<b>57,084,313</b>	3,422,716
320 Non-Certificated Salaries	2,847,254	2,543,731	3,653,045	3,774,113	<b>4,144,228</b>	370,115
360 Employee Benefits	24,227,457	24,112,818	26,440,917	23,624,579	<b>24,726,830</b>	1,102,251
410 Professional & Technical Services	2,217,852	2,181,134	3,152,210	4,277,271	<b>3,781,721</b>	(495,550)
420 Staff Travel	54,058	28,802	9,496	48,966	<b>35,546</b>	(13,420)
425 Student Travel	450,129	407,946	136,365	422,498	<b>617,282</b>	194,784
430 Utility Services	352,824	395,964	572,124	472,831	<b>84,118</b>	(388,713)
440 Purchased Services	809,464	735,437	376,118	790,117	<b>1,170,915</b>	380,798
445 Insurance Bonds & Premiums	296	-	-	-	-	-
450 Supplies, Materials & Media	4,869,315	4,458,144	5,710,863	8,819,474	<b>9,622,997</b>	803,523
490 Other Expenses	329,378	321,772	457,311	630,234	<b>689,201</b>	58,967
510 Equipment	7,521	-	26,284	33,685	<b>21,757</b>	(11,928)
<b>200 Special Education Instruction</b>	<b>36,158,389</b>	<b>37,392,996</b>	<b>39,198,260</b>	<b>38,926,484</b>	<b>40,971,241</b>	<b>2,044,757</b>
310 Certificated Salaries	14,230,932	14,119,909	15,467,426	14,971,587	<b>15,513,867</b>	542,280
320 Non-Certificated Salaries	9,262,348	9,948,132	9,730,185	10,086,142	<b>10,728,647</b>	642,505
360 Employee Benefits	12,437,673	13,189,803	13,817,841	13,624,084	<b>14,437,762</b>	813,678
410 Professional & Technical Services	8,115	4,315	2,043	7,939	<b>6,000</b>	(1,939)
420 Staff Travel	1,210	2,066	539	600	<b>2,500</b>	1,900
425 Student Travel	4,588	3,482	3,956	6,740	<b>400</b>	(6,340)
430 Utility Services	-	-	740	-	<b>200</b>	200
440 Purchased Services	12,428	229	162	-	-	-
450 Supplies, Materials & Media	200,979	125,040	175,242	229,242	<b>281,865</b>	52,623
490 Other Expenses	116	20	127	150	-	(150)
<b>220 Special Education Support Svcs</b>	<b>14,613,621</b>	<b>14,945,241</b>	<b>15,940,603</b>	<b>16,727,728</b>	<b>16,607,757</b>	<b>(119,971)</b>
310 Certificated Salaries	7,091,708	7,240,582	7,912,182	8,147,252	<b>8,202,569</b>	55,317
320 Non-Certificated Salaries	1,546,016	1,745,605	1,752,097	1,876,461	<b>1,641,659</b>	(234,802)
360 Employee Benefits	3,664,237	3,891,322	4,168,374	4,515,989	<b>4,401,442</b>	(114,547)
410 Professional & Technical Services	2,034,690	1,713,835	1,704,813	1,819,182	<b>1,827,000</b>	7,818
420 Staff Travel	104,335	79,818	58,820	87,760	<b>135,000</b>	47,240
425 Student Travel	5,559	14,526	5,055	8,000	<b>10,000</b>	2,000
430 Utility Services	-	149	832	1,000	<b>1,000</b>	-
440 Purchased Services	47,111	3,989	27,799	51,084	<b>42,600</b>	(8,484)
450 Supplies, Materials & Media	114,737	245,282	309,863	220,000	<b>329,487</b>	109,487
490 Other Expenses	5,229	810	769	1,000	<b>2,000</b>	1,000
510 Equipment	-	9,323	-	-	<b>15,000</b>	15,000
<b>300 Support Services Students</b>	<b>8,148,826</b>	<b>8,656,425</b>	<b>9,273,930</b>	<b>8,644,277</b>	<b>9,972,623</b>	<b>1,328,346</b>
310 Certificated Salaries	4,739,431	4,923,970	5,213,171	3,991,589	<b>4,802,721</b>	811,132
320 Non-Certificated Salaries	1,089,477	1,094,656	1,262,498	1,701,025	<b>1,921,702</b>	220,677
360 Employee Benefits	2,120,502	2,273,315	2,548,784	2,300,827	<b>2,761,964</b>	461,137
410 Professional & Technical Services	3,500	16,873	6,349	318,538	<b>158,500</b>	(160,038)
420 Staff Travel	4,060	1,458	1,794	6,942	<b>4,257</b>	(2,685)
425 Student Travel	1,030	-	-	-	-	-
430 Utility Services	-	-	-	-	<b>200</b>	200
440 Purchased Services	37,086	20,380	22,833	33,914	<b>29,054</b>	(4,860)
450 Supplies, Materials & Media	151,608	176,004	214,546	187,262	<b>180,975</b>	(6,287)
490 Other Expenses	2,131	2,807	3,954	1,180	<b>2,000</b>	820
510 Equipment	-	146,962	-	103,000	<b>111,250</b>	8,250
<b>350 Support Services Instruction</b>	<b>10,247,315</b>	<b>9,674,749</b>	<b>8,004,903</b>	<b>8,110,578</b>	<b>9,180,059</b>	<b>1,069,481</b>
310 Certificated Salaries	4,004,565	3,493,257	3,807,157	3,434,512	<b>4,195,407</b>	760,895
320 Non-Certificated Salaries	1,352,048	1,371,266	820,118	791,171	<b>815,056</b>	23,885
360 Employee Benefits	2,188,946	1,995,340	1,787,745	1,599,946	<b>1,890,413</b>	290,467
410 Professional & Technical Services	12,641	190,552	92,916	267,540	<b>664,582</b>	397,042
420 Staff Travel	139,197	48,054	18,297	58,191	<b>60,920</b>	2,729
425 Student Travel	2,278	1,712	-	-	-	-
430 Utility Services	1,830,851	1,939,228	750,711	1,030,795	<b>811,134</b>	(219,661)
440 Purchased Services	15,813	14,439	187,759	179,079	<b>95,200</b>	(83,879)
450 Supplies, Materials & Media	664,684	599,984	505,670	663,866	<b>563,256</b>	(100,610)
490 Other Expenses	25,388	13,147	34,531	47,478	<b>48,091</b>	613
510 Equipment	10,904	7,770	-	38,000	<b>36,000</b>	(2,000)

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**Historic Expenditure Summary**  
**Expenditure by Function Object Excluding On-Behalf Payments**

Fund 100 - General Fund

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Revised Budget	FY 2023 Adopted Budget	FY 2023 Adopted Budget
<b>400 School Administration</b>	<b>9,180,325</b>	<b>9,002,110</b>	<b>9,822,203</b>	<b>9,918,345</b>	<b>10,062,418</b>	<b>144,073</b>
310 Certificated Salaries	6,828,026	6,724,639	7,330,830	7,491,174	7,660,285	169,111
360 Employee Benefits	2,250,920	2,176,015	2,392,923	2,289,162	2,276,242	(12,920)
410 Professional & Technical Services	-	1,495	245	-	1,600	1,600
420 Staff Travel	73,419	69,970	64,557	72,815	74,957	2,142
430 Utility Services	-	-	165	-	1,000	1,000
440 Purchased Services	256	500	3,680	15,900	1,000	(14,900)
450 Supplies, Materials & Media	21,036	24,718	23,441	39,452	33,819	(5,633)
490 Other Expenses	6,668	4,773	6,361	7,842	6,015	(1,827)
510 Equipment	5,490	-	-	2,000	7,500	5,500
<b>450 School Admin. Support</b>	<b>10,066,336</b>	<b>9,755,028</b>	<b>9,941,782</b>	<b>10,611,854</b>	<b>10,747,136</b>	<b>135,282</b>
320 Non-Certificated Salaries	5,544,530	5,408,241	5,353,401	5,685,605	5,793,651	108,046
360 Employee Benefits	3,616,210	3,577,090	3,625,364	3,850,987	4,063,472	212,485
410 Professional & Technical Services	6,400	-	139	-	150	150
420 Staff Travel	9,117	1,766	635	5,449	10,700	5,251
430 Utility Services	45,549	48,950	40,265	62,123	68,179	6,056
440 Purchased Services	612,054	504,805	591,154	758,232	550,133	(208,099)
450 Supplies, Materials & Media	219,416	213,313	329,614	247,108	255,051	7,943
490 Other Expenses	7,570	863	1,210	2,350	3,300	950
510 Equipment	5,490	-	-	-	2,500	2,500
<b>510 District Administration</b>	<b>1,455,494</b>	<b>1,620,278</b>	<b>1,261,479</b>	<b>1,038,813</b>	<b>1,055,776</b>	<b>16,963</b>
310 Certificated Salaries	490,105	623,996	355,627	248,533	241,348	(7,185)
320 Non-Certificated Salaries	361,488	368,462	390,514	318,457	338,765	20,308
360 Employee Benefits	423,370	393,946	350,986	253,390	252,880	(510)
410 Professional & Technical Services	1,682	30,026	300	2,611	2,611	-
420 Staff Travel	46,507	49,606	36,762	73,717	76,586	2,869
425 Student Travel	-	201	-	1,967	1,967	-
440 Purchased Services	94,867	125,055	104,311	105,228	105,228	-
450 Supplies, Materials & Media	28,456	19,216	13,758	30,746	32,227	1,481
490 Other Expenses	9,019	9,770	9,220	4,164	4,164	-
<b>550 District Admin. Support</b>	<b>11,800,094</b>	<b>12,997,840</b>	<b>13,483,270</b>	<b>13,143,924</b>	<b>14,128,708</b>	<b>984,784</b>
310 Certificated Salaries	21,567	51,261	3,900	2,150	18,000	15,850
320 Non-Certificated Salaries	4,709,048	4,911,645	4,910,185	4,900,704	5,349,183	448,479
360 Employee Benefits	2,656,362	2,867,003	2,759,309	2,754,737	2,934,956	180,219
410 Professional & Technical Services	660,501	884,179	924,757	1,153,930	936,924	(217,006)
420 Staff Travel	61,146	41,554	29,488	100,694	132,849	32,155
430 Utility Services	10,734	15,464	16,799	52,100	53,706	1,606
440 Purchased Services	960,352	1,327,594	913,447	1,182,594	1,490,910	308,316
445 Insurance Bonds & Premiums	362,893	437,954	767,818	1,123,676	1,325,014	201,338
450 Supplies, Materials & Media	1,734,590	2,071,301	3,585,367	2,587,279	2,576,594	(10,685)
490 Other Expenses	556,715	16,832	5,077	64,682	30,459	(34,223)
495 Indirect Costs	(850,495)	(608,926)	(1,148,677)	(2,425,275)	(2,120,006)	305,269
510 Equipment	916,681	981,979	686,100	1,646,653	1,400,119	(246,534)
540 Capital Outlay	-	-	29,700	-	-	-
<b>600 Operations &amp; Maintenance</b>	<b>23,684,686</b>	<b>24,001,169</b>	<b>23,925,587</b>	<b>25,638,766</b>	<b>27,213,251</b>	<b>1,574,485</b>
320 Non-Certificated Salaries	6,917,980	7,304,696	7,073,663	7,030,914	7,103,553	72,639
360 Employee Benefits	4,283,704	4,475,847	4,353,386	4,466,914	4,608,906	141,992
410 Professional & Technical Services	10,562	31,317	38,682	46,391	10,951	(35,440)
420 Staff Travel	7,054	2,999	3,526	4,792	4,792	-
430 Utility Services	763,110	691,592	710,904	947,407	1,291,593	344,186
435 Energy	5,526,341	5,224,492	5,150,148	5,895,567	6,855,325	959,758
440 Purchased Services	3,153,192	3,093,855	3,303,996	3,600,294	3,398,323	(201,971)
445 Insurance Bonds & Premiums	1,410,241	1,853,327	1,903,561	1,973,557	2,404,450	430,893
450 Supplies, Materials & Media	1,543,088	1,304,013	1,333,937	1,460,930	1,298,358	(162,572)
490 Other Expenses	7,108	10,836	3,860	5,000	14,000	9,000
510 Equipment	62,306	8,195	49,923	207,000	223,000	16,000

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**Historic Expenditure Summary**  
**Expenditure by Function Object Excluding On-Behalf Payments**

Fund 100 - General Fund

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Revised Budget	FY 2023 Adopted Budget	FY 2023 Adopted Budget
<b>700 Student Activities</b>	<b>3,441,710</b>	<b>3,117,978</b>	<b>3,296,740</b>	<b>3,561,571</b>	<b>3,997,117</b>	<b>435,546</b>
310 Certificated Salaries	1,718,445	1,611,110	1,644,440	1,769,027	<b>2,587,759</b>	818,732
320 Non-Certificated Salaries	700,840	522,405	714,697	488,362	<b>5,721</b>	(482,641)
360 Employee Benefits	421,766	396,772	410,317	399,369	<b>635,987</b>	236,618
410 Professional & Technical Services	-	-	2,605	-	-	-
420 Staff Travel	115	246	1,321	1,000	<b>1,000</b>	-
425 Student Travel	425,890	390,020	149,222	610,939	<b>522,000</b>	(88,939)
430 Utility Services	-	107,719	979	1,096	-	(1,096)
440 Purchased Services	63,677	-	211,543	138,274	<b>128,900</b>	(9,374)
450 Supplies, Materials & Media	24,728	23,265	81,198	68,284	<b>79,750</b>	11,466
490 Other Expenses	86,251	66,441	80,417	85,220	<b>36,000</b>	(49,220)
<b>760 Student Transportation</b>	<b>-</b>	<b>-</b>	<b>(75)</b>	<b>-</b>	<b>-</b>	<b>-</b>
360 Employee Benefits	-	-	(75)	-	-	-
425 Student Travel	-	-	-	-	-	-
440 Purchased Services	-	-	-	-	-	-
<b>780 Community Services</b>	<b>2,564</b>	<b>-</b>	<b>142</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>
320 Non-Certificated Salaries	2,500	-	-	5,655	-	(5,655)
360 Employee Benefits	64	-	(3)	169	-	(169)
440 Purchased Services	-	-	145	-	-	-
450 Supplies, Materials & Media	-	-	-	24,176	<b>30,000</b>	5,824
<b>790 Food Services</b>	<b>-</b>	<b>(7,851)</b>	<b>(862)</b>	<b>-</b>	<b>-</b>	<b>-</b>
320 Non-Certificated Salaries	-	92	-	-	-	-
360 Employee Benefits	-	(7,943)	(862)	-	-	-
<b>880 Construction &amp; Facilities Acquisition</b>	<b>-</b>	<b>13,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
440 Purchased Services	-	13,500	-	-	-	-
<b>900 Other Financing Uses</b>	<b>4,087,481</b>	<b>10,811,891</b>	<b>12,071,100</b>	<b>27,772,744</b>	<b>4,042,218</b>	<b>(23,730,526)</b>
550 Transfers to Other Funds	4,087,481	10,811,891	12,071,100	27,772,744	<b>4,042,218</b>	(23,730,526)
<b>Grand Total</b>	<b>\$ 225,730,274</b>	<b>\$ 234,096,993</b>	<b>\$ 246,887,237</b>	<b>\$ 260,680,449</b>	<b>\$ 249,987,212</b>	<b>\$ (10,693,237)</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**Historic Expenditure Summary**  
**Expense by Location - Excluding State of Alaska On-Behalf Revenues**

Fund 100 - General Fund

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Revised Budget	FY 2023 Adopted Budget	Change From FY 2022
<b>Elementary School</b>	<b>62,924,040</b>	<b>63,994,264</b>	<b>65,839,482</b>	<b>62,480,427</b>	<b>64,769,184</b>	<b>2,288,757</b>
Big Lake Elementary	3,771,047	3,797,633	4,070,826	3,653,898	<b>3,879,898</b>	226,000
Butte Elementary	3,044,515	2,884,426	2,914,199	2,725,624	<b>2,974,079</b>	248,455
Cottonwood Creek Elementary	4,118,937	4,175,802	4,377,314	3,786,964	<b>4,142,269</b>	355,305
Dena'ina Elementary	3,475,677	3,529,914	3,635,103	3,330,264	<b>3,505,407</b>	175,143
Finger Lake Elementary	3,290,500	3,245,124	3,722,630	3,682,063	<b>3,881,426</b>	199,363
Goose Bay Elementary	2,990,842	3,109,838	3,280,178	3,218,313	<b>3,345,168</b>	126,855
Iditarod Elementary	3,863,990	3,913,723	3,958,353	3,439,029	<b>3,707,486</b>	268,457
Knik Elementary	2,905,132	2,934,738	2,868,406	2,783,507	<b>2,885,993</b>	102,486
Larson Elementary	4,082,130	4,334,680	4,393,604	4,376,657	<b>4,342,024</b>	(34,633)
Machetaniz Elementary	3,990,737	4,030,783	4,537,163	4,160,134	<b>4,343,906</b>	183,772
Meadow Lakes Elementary	3,937,680	3,616,725	3,317,669	3,326,420	<b>3,377,274</b>	50,854
Pioneer Peak Elementary	4,065,483	4,067,376	4,134,663	4,540,730	<b>4,637,630</b>	96,900
Shaw Elementary	4,070,281	4,609,016	4,671,793	4,628,367	<b>4,876,394</b>	248,027
Sherrrod Elementary	3,889,994	3,749,219	4,371,988	3,693,622	<b>3,830,195</b>	136,573
Snowshoe Elementary	3,737,467	3,877,784	3,592,800	3,198,478	<b>3,390,449</b>	191,971
Swanson Elementary	3,743,797	4,076,185	4,164,969	4,211,591	<b>3,931,813</b>	(279,778)
Tanaina Elementary	3,945,833	4,041,298	3,827,824	3,724,766	<b>3,717,773</b>	(6,993)
<b>Middle School</b>	<b>23,681,372</b>	<b>23,292,507</b>	<b>24,825,489</b>	<b>21,997,568</b>	<b>26,898,369</b>	<b>4,900,802</b>
Colony Middle	5,767,651	5,873,264	5,822,046	5,163,845	<b>5,692,027</b>	528,182
Houston Middle	134,974	382,971	331,521	361,769	<b>3,199,875</b>	2,838,106
Palmer Jr Middle	5,324,869	5,016,198	5,407,003	5,021,055	<b>5,535,935</b>	514,880
Teeland Middle	6,585,308	5,940,846	6,850,951	5,758,054	<b>6,392,475</b>	634,421
Wasilla Middle	5,868,570	6,079,229	6,413,969	5,692,845	<b>6,078,057</b>	385,213
<b>High School</b>	<b>43,572,802</b>	<b>42,509,111</b>	<b>45,656,353</b>	<b>43,104,179</b>	<b>43,697,937</b>	<b>593,758</b>
Career & Technical High	5,614,578	5,636,779	6,380,959	6,537,012	<b>7,422,754</b>	885,742
Colony High	8,132,354	7,846,689	8,736,870	8,297,074	<b>8,919,895</b>	622,821
Houston High	102,324	363,975	238,188	89,646	<b>4,658,681</b>	4,569,035
Houston Jr/Sr High	7,900,853	6,895,131	7,349,543	6,623,072	-	(6,623,072)
Joe Redington Jr/Sr High	5,741,156	5,793,815	6,188,882	5,722,927	<b>5,852,623</b>	129,696
Palmer High	7,799,830	7,688,791	8,203,504	7,762,076	<b>8,115,761</b>	353,685
Wasilla High	8,281,708	8,283,931	8,558,408	8,072,372	<b>8,728,223</b>	655,851
<b>Small Attendance Area</b>	<b>8,772,149</b>	<b>8,637,554</b>	<b>8,735,789</b>	<b>8,274,987</b>	<b>8,390,311</b>	<b>115,324</b>
Beryozova	233,349	260,293	288,641	247,767	<b>224,020</b>	(23,747)
Glacier View	810,593	827,640	835,002	861,198	<b>677,234</b>	(183,964)
Sutton Elementary	866,882	894,414	946,217	866,524	<b>979,196</b>	112,672
Su-Valley Jr/Sr High	3,069,997	2,999,497	3,025,579	2,955,383	<b>3,161,187</b>	205,804
Talkeetna Elementary	1,526,280	1,482,564	1,489,813	1,382,498	<b>1,312,096</b>	(70,402)
Trapper Creek Elementary	567,424	568,658	441,981	439,969	<b>473,310</b>	33,341
Willow Elementary	1,697,623	1,604,488	1,708,556	1,521,648	<b>1,563,268</b>	41,620
<b>Alternative/Correspondence School</b>	<b>16,790,773</b>	<b>17,548,944</b>	<b>19,788,199</b>	<b>21,130,850</b>	<b>20,639,230</b>	<b>(491,620)</b>
Burchell High	2,551,644	2,300,100	2,299,059	2,001,806	<b>2,060,759</b>	58,953
Valley Pathways	1,732,402	1,763,314	1,876,146	1,722,511	<b>1,787,918</b>	65,407
Mat-Su Youth Facility	94	157,110	101,644	117,640	<b>111,349</b>	(6,291)
Mat-Su Day School	2,807,701	2,902,736	2,857,738	2,823,285	<b>2,833,682</b>	10,397
Mat-Su Middle College	1,503,369	1,758,329	1,867,899	1,991,532	<b>2,053,999</b>	62,467
Mat-Su Central	8,195,563	8,667,355	10,785,713	12,474,076	<b>11,791,523</b>	(682,553)
<b>Charter School</b>	<b>18,661,816</b>	<b>17,827,460</b>	<b>18,501,011</b>	<b>21,712,255</b>	<b>23,452,087</b>	<b>1,739,832</b>
Academy Charter	2,924,795	2,760,576	3,059,792	3,337,457	<b>3,115,087</b>	(222,370)
American Charter	2,411,831	2,189,018	2,384,084	2,875,289	<b>2,467,785</b>	(407,504)
Birchtree Charter	4,548,622	4,154,465	4,426,639	4,621,872	<b>4,484,710</b>	(137,162)
Fronteras Charter	3,351,673	3,612,733	3,045,293	3,718,405	<b>3,630,979</b>	(87,426)
Knik Charter	-	-	-	-	<b>3,183,179</b>	3,183,179
Midnight Sun Charter	2,732,872	2,601,890	2,522,558	3,016,232	<b>2,800,938</b>	(215,294)
Twindly Bridge Charter	2,692,024	2,508,779	3,062,646	4,143,000	<b>3,769,409</b>	(373,591)

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**Historic Expenditure Summary**  
**Expense by Location - Excluding State of Alaska On-Behalf Revenues**

Fund 100 - General Fund

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Revised Budget	FY 2023 Adopted Budget	Change From FY 2022
<b>District Wide</b>	<b>51,327,324</b>	<b>60,287,154</b>	<b>63,540,913</b>	<b>81,980,183</b>	<b>62,140,094</b>	<b>(19,840,089)</b>
Accounting Department	782,238	739,500	818,349	848,257	<b>822,739</b>	(25,518)
Administration Building	211,079	212,984	201,261	214,642	<b>299,640</b>	84,998
Budget & Finance	363,506	366,744	475,586	485,299	<b>524,238</b>	38,939
Business Services	547,958	528,570	404,377	418,081	<b>450,389</b>	32,308
Career & Technical Education	1,310,629	1,235,095	802,907	536,865	<b>480,834</b>	(56,031)
Compliance	-	-	-	218,323	<b>344,574</b>	126,251
Custodial Services	1,230,030	1,024,754	848,549	999,789	<b>1,025,544</b>	25,755
District Warehouse	401,590	377,555	372,370	362,911	<b>547,675</b>	184,764
District Wide Services	6,228,203	13,867,137	11,530,248	24,730,700	<b>3,142,441</b>	(21,588,259)
Education & Instruction	3,534,080	3,511,769	3,937,429	5,313,688	<b>6,701,240</b>	1,387,552
Equal Employment Opportunity	38,804	37,610	33,498	5,657	<b>110,077</b>	104,420
Facilities	6,059,597	6,261,641	6,421,344	6,801,158	<b>6,120,573</b>	(680,585)
Federal Programs	1,584,509	1,510,922	1,647,743	1,715,601	<b>2,257,873</b>	542,272
Food Service	13,414	313,439	147,052	138,919	-	(138,919)
Health Services	77,584	77,559	141,570	89,827	<b>79,894</b>	(9,933)
Human Resources and Labor Relations	1,146,360	1,064,643	1,083,381	1,206,223	<b>1,233,247</b>	27,024
Information & Technology	7,340,767	8,400,332	9,284,194	9,745,754	<b>9,788,282</b>	42,528
Medicaid Reimbursement	82,408	39,881	63,922	78,925	<b>82,316</b>	3,391
Office of the Superintendent	432,005	524,664	462,688	480,221	<b>470,341</b>	(9,880)
Operating Reserves	-	-	-	860,471	<b>649,829</b>	(210,642)
Payroll Department	670,066	704,126	714,463	721,837	<b>736,343</b>	14,506
Planning & Demography	7,381	-	-	102,000	-	(102,000)
Public Information Office	193,600	212,416	197,929	233,219	<b>238,179</b>	4,960
Purchasing Department	694,704	716,573	613,893	632,135	<b>650,797</b>	18,662
Quality Schools	539,589	546,770	455,315	549,696	<b>533,050</b>	(16,646)
Risk Management	2,075,792	2,706,528	3,165,036	3,407,273	<b>4,061,033</b>	653,760
Safety & Emergency Preparedness	189,834	175,458	286,722	171,689	<b>179,402</b>	7,713
School Board	372,306	369,203	321,803	333,438	<b>327,378</b>	(6,060)
Student Support Services	14,194,449	14,282,527	15,626,444	16,796,232	<b>16,396,488</b>	(399,744)
Student Transportation	836,622	351,028	3,164,571	3,451,151	<b>3,648,618</b>	197,467
Talented & Gifted Program	168,220	127,728	318,270	330,202	<b>237,060</b>	(93,142)
<b>Grand Total</b>	<b>\$ 225,730,274</b>	<b>\$ 234,096,993</b>	<b>\$ 246,887,237</b>	<b>\$ 260,680,449</b>	<b>\$ 249,987,212</b>	<b>\$ (10,693,237)</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

Fund 100 - General Fund  
State Function 110 - Instruction

	310 Certificated Salaries	320 Non- Certificated Salaries	360 Employee Benefits	410 Professional & Technical Services	420 Staff Travel
<b>Elementary</b>	<b>20,987,786</b>	<b>147,322</b>	<b>8,995,314</b>	<b>1,500</b>	<b>500</b>
Big Lake Elementary	1,061,997	-	466,602	-	-
Butte Elementary	945,493	7,284	340,969	-	-
Cottonwood Creek Elementary	1,489,100	1,000	605,502	-	-
Dena'ina Elementary	1,214,493	-	466,331	-	-
Finger Lake Elementary	1,295,199	850	563,143	-	-
Fred & Sara Machetanz Elementary	1,559,467	26,824	696,350	-	-
Goose Bay Elementary	933,802	26,294	418,549	-	-
Iditarod Elementary	1,294,265	-	573,858	-	-
John Shaw Elementary	1,593,840	28,379	690,588	-	-
Knik Elementary	1,026,089	7,284	439,219	-	-
Meadow Lakes Elementary	696,668	20,271	295,631	-	-
Pioneer Peak Elementary	1,560,272	21,852	683,522	1,500	-
Ron Larson Elementary	1,271,672	-	583,401	-	-
Sherrod Elementary	1,344,386	-	570,759	-	-
Snowshoe Elementary	1,097,178	7,284	496,764	-	-
Swanson Elementary	1,538,053	-	637,137	-	500
Tanaina Elementary	1,065,812	-	466,989	-	-
<b>Middle School</b>	<b>8,238,596</b>	<b>3,500</b>	<b>3,523,533</b>	<b>-</b>	<b>-</b>
Colony Middle	1,852,499	1,500	818,467	-	-
Houston Middle	789,955	-	315,885	-	-
Palmer Jr Middle	1,615,931	-	685,315	-	-
Teeland Middle	2,158,120	2,000	938,403	-	-
Wasilla Middle	1,822,091	-	765,463	-	-
<b>High School</b>	<b>14,010,423</b>	<b>50,952</b>	<b>5,983,885</b>	<b>-</b>	<b>635</b>
Colony High	3,176,240	48,952	1,400,390	-	-
Houston High	1,278,474	-	560,066	-	-
Joe Redington Sr. Jr/Sr High	1,728,838	-	751,113	-	-
Mat-Su Career & Technical High	2,840,440	-	1,183,422	-	135
Palmer High	2,272,815	-	931,923	-	-
Wasilla High	2,713,616	2,000	1,156,971	-	500
<b>Small Attendance Area</b>	<b>2,040,006</b>	<b>92,017</b>	<b>940,663</b>	<b>-</b>	<b>3,570</b>
Beryozova	78,642	-	42,345	-	-
Glacier View	191,002	24,325	73,835	-	1,320
Sutton Elementary	221,201	7,284	107,375	-	-
Su-Valley Jr/Sr High	798,782	46,590	355,203	-	-
Talkeetna Elementary	323,938	-	134,805	-	2,000
Trapper Creek Elementary	54,551	13,818	36,886	-	-
Willow Elementary	371,890	-	190,214	-	250
<b>Alternative/Correspondence School</b>	<b>2,739,715</b>	<b>167,153</b>	<b>1,199,965</b>	<b>3,126,221</b>	<b>4,320</b>
AK Middle College	155,325	-	72,358	1,192,500	-
Burchell High	627,090	75,703	291,754	-	1,320
Mat-Su Central	1,353,525	91,450	573,150	1,933,721	3,000
Mat-Su Youth Facility (Mat-Su Secondary)	-	-	-	-	-
Valley Pathways	603,775	-	262,703	-	-
<b>Charter School</b>	<b>6,659,244</b>	<b>937,928</b>	<b>3,889,635</b>	<b>610,000</b>	<b>5,230</b>
Academy Charter	1,412,877	64,735	699,431	-	-
American Charter	759,682	211,347	543,671	-	-
Birchtree Charter	1,550,277	160,412	878,375	-	-
Fronteras Spanish Immersion Charter	1,250,626	68,612	643,023	-	-
Knik Charter School	668,632	40,000	348,603	10,000	3,230
Midnight Sun Family Learning Center	612,131	357,822	613,870	-	-
Twindly Bridge Charter	405,019	35,000	162,662	600,000	2,000
<b>District Wide</b>	<b>2,408,543</b>	<b>2,745,356</b>	<b>7,194,025</b>	<b>44,000</b>	<b>21,291</b>
Career & Technical Education	-	-	-	-	6,091
District Wide Services	461,141	2,342,402	408,007	-	-
Education & Instruction	279,178	-	122,827	44,000	1,750
Federal Programs	711,953	49,041	342,241	-	13,300
Information & Technology	-	-	-	-	-
On-Behalf-Of Payments	-	-	6,999,992	-	-
Operating Reserves	775,596	213,955	(743,724)	-	-
Quality Schools Grant	147,000	139,958	59,426	-	-
Talented & Gifted Program	33,675	-	5,256	-	150
<b>Grand Total</b>	<b>57,084,313</b>	<b>4,144,228</b>	<b>31,727,020</b>	<b>3,781,721</b>	<b>35,546</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

Fund 100 - General Fund  
State Function 110 - Instruction

	425 Student Travel	430 Utility Services	440 Other Purchased Services	450 Supplies, Materials & Media	490 Other Expenses
<b>Elementary</b>	<b>1,800</b>	<b>-</b>	<b>500</b>	<b>442,832</b>	<b>800</b>
Big Lake Elementary	-	-	500	20,500	-
Butte Elementary	-	-	-	13,280	300
Cottonwood Creek Elementary	-	-	-	30,194	-
Dena'ina Elementary	-	-	-	33,150	-
Finger Lake Elementary	1,800	-	-	27,090	-
Fred & Sara Machetanz Elementary	-	-	-	38,845	-
Goose Bay Elementary	-	-	-	18,292	-
Iditarod Elementary	-	-	-	30,370	-
John Shaw Elementary	-	-	-	42,330	-
Knik Elementary	-	-	-	23,365	500
Meadow Lakes Elementary	-	-	-	17,150	-
Pioneer Peak Elementary	-	-	-	35,220	-
Ron Larson Elementary	-	-	-	31,960	-
Sherrod Elementary	-	-	-	26,615	-
Snowshoe Elementary	-	-	-	16,971	-
Swanson Elementary	-	-	-	16,800	-
Tanaina Elementary	-	-	-	20,700	-
<b>Middle School</b>	<b>1,800</b>	<b>-</b>	<b>1,200</b>	<b>231,612</b>	<b>2,500</b>
Colony Middle	-	-	-	65,169	-
Houston Middle	-	-	-	-	-
Palmer Jr Middle	1,800	-	1,200	41,000	2,000
Teeland Middle	-	-	-	63,775	-
Wasilla Middle	-	-	-	61,668	500
<b>High School</b>	<b>3,202</b>	<b>-</b>	<b>18,240</b>	<b>437,335</b>	<b>2,015</b>
Colony High	-	-	6,485	114,700	1,015
Houston High	-	-	1,500	71,996	-
Joe Redington Sr. Jr/Sr High	-	-	6,255	51,500	-
Mat-Su Career & Technical High	3,202	-	-	70,745	-
Palmer High	-	-	-	63,720	1,000
Wasilla High	-	-	4,000	64,674	-
<b>Small Attendance Area</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>72,859</b>	<b>1,050</b>
Beryozova	-	-	-	9,800	-
Glacier View	-	-	-	10,127	-
Sutton Elementary	-	-	-	9,770	-
Su-Valley Jr/Sr High	-	-	-	16,407	250
Talkeetna Elementary	1,500	-	-	4,635	400
Trapper Creek Elementary	-	-	-	9,790	-
Willow Elementary	-	-	-	12,330	400
<b>Alternative/Correspondence School</b>	<b>483,371</b>	<b>-</b>	<b>1,082,783</b>	<b>2,923,044</b>	<b>7,000</b>
AK Middle College	-	-	-	121,085	-
Burchell High	-	-	-	25,313	-
Mat-Su Central	483,371	-	1,082,783	2,764,325	5,500
Mat-Su Youth Facility (Mat-Su Secondary)	-	-	-	1,301	-
Valley Pathways	-	-	-	11,020	1,500
<b>Charter School</b>	<b>103,000</b>	<b>82,500</b>	<b>36,500</b>	<b>2,838,169</b>	<b>91,000</b>
Academy Charter	60,000	-	8,500	138,879	-
American Charter	3,000	-	-	183,773	-
Birchtree Charter	-	-	-	392,063	-
Fronteras Spanish Immersion Charter	-	-	-	303,246	-
Knik Charter School	25,000	2,500	6,000	448,995	1,000
Midnight Sun Family Learning Center	-	-	13,000	194,856	-
Twindly Bridge Charter	15,000	80,000	9,000	1,176,357	90,000
<b>District Wide</b>	<b>22,609</b>	<b>1,618</b>	<b>31,692</b>	<b>2,677,146</b>	<b>584,836</b>
Career & Technical Education	22,609	218	1,092	280,651	33,071
District Wide Services	-	-	-	-	-
Education & Instruction	-	-	20,000	1,316,651	550,000
Federal Programs	-	1,400	9,600	11,873	-
Information & Technology	-	-	-	843,245	-
On-Behalf-Of Payments	-	-	-	-	-
Operating Reserves	-	-	-	-	-
Quality Schools Grant	-	-	-	179,726	-
Talented & Gifted Program	-	-	1,000	45,000	1,765
<b>Grand Total</b>	<b>617,282</b>	<b>84,118</b>	<b>1,170,915</b>	<b>9,622,997</b>	<b>689,201</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

Fund 100 - General Fund  
State Function 110 - Instruction

	510 Equipment	Grand Total
<b>Elementary</b>	-	<b>30,578,354</b>
Big Lake Elementary	-	1,549,599
Butte Elementary	-	1,307,326
Cottonwood Creek Elementary	-	2,125,796
Dena'ina Elementary	-	1,713,974
Finger Lake Elementary	-	1,888,082
Fred & Sara Machetanz Elementary	-	2,321,486
Goose Bay Elementary	-	1,396,937
Iditarod Elementary	-	1,898,493
John Shaw Elementary	-	2,355,137
Knik Elementary	-	1,496,457
Meadow Lakes Elementary	-	1,029,720
Pioneer Peak Elementary	-	2,302,366
Ron Larson Elementary	-	1,887,033
Sherrod Elementary	-	1,941,760
Snowshoe Elementary	-	1,618,197
Swanson Elementary	-	2,192,490
Tanaina Elementary	-	1,553,501
<b>Middle School</b>	-	<b>12,002,741</b>
Colony Middle	-	2,737,635
Houston Middle	-	1,105,840
Palmer Jr Middle	-	2,347,246
Teeland Middle	-	3,162,298
Wasilla Middle	-	2,649,722
<b>High School</b>	-	<b>20,506,687</b>
Colony High	-	4,747,782
Houston High	-	1,912,036
Joe Redington Sr. Jr/Sr High	-	2,537,706
Mat-Su Career & Technical High	-	4,097,944
Palmer High	-	3,269,458
Wasilla High	-	3,941,761
<b>Small Attendance Area</b>	-	<b>3,151,665</b>
Beryozova	-	130,787
Glacier View	-	300,609
Sutton Elementary	-	345,630
Su-Valley Jr/Sr High	-	1,217,232
Talkeetna Elementary	-	467,278
Trapper Creek Elementary	-	115,045
Willow Elementary	-	575,084
<b>Alternative/Correspondence School</b>	-	<b>11,733,572</b>
AK Middle College	-	1,541,268
Burchell High	-	1,021,180
Mat-Su Central	-	8,290,825
Mat-Su Youth Facility (Mat-Su Secondary)	-	1,301
Valley Pathways	-	878,998
<b>Charter School</b>	-	<b>15,253,206</b>
Academy Charter	-	2,384,422
American Charter	-	1,701,473
Birchtree Charter	-	2,981,127
Fronteras Spanish Immersion Charter	-	2,265,507
Knik Charter School	-	1,553,960
Midnight Sun Family Learning Center	-	1,791,679
Twindly Bridge Charter	-	2,575,038
<b>District Wide</b>	<b>21,757</b>	<b>15,752,873</b>
Career & Technical Education	21,757	365,489
District Wide Services	-	3,211,550
Education & Instruction	-	2,334,406
Federal Programs	-	1,139,408
Information & Technology	-	843,245
On-Behalf-Of Payments	-	6,999,992
Operating Reserves	-	245,827
Quality Schools Grant	-	526,110
Talented & Gifted Program	-	86,846
<b>Grand Total</b>	<b>21,757</b>	<b>108,979,098</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

Fund  
State Function

100 - General Fund  
200 - Special Education Instruction

	310 Certificated Salaries	320 Non- Certificated Salaries	360 Employee Benefits	410 Professional & Technical Services	420 Staff Travel
<b>Elementary</b>	<b>7,074,078</b>	<b>5,281,879</b>	<b>7,170,900</b>	<b>-</b>	<b>500</b>
Big Lake Elementary	514,055	371,205	574,896	-	-
Butte Elementary	315,136	222,188	331,408	-	-
Cottonwood Creek Elementary	496,913	237,483	389,812	-	-
Dena'ina Elementary	380,690	275,298	382,295	-	-
Finger Lake Elementary	389,449	350,446	431,162	-	-
Fred & Sara Machetanz Elementary	343,189	288,539	357,157	-	-
Goose Bay Elementary	356,482	368,835	478,017	-	-
Iditarod Elementary	453,301	265,688	340,130	-	-
John Shaw Elementary	439,692	487,902	576,255	-	-
Knik Elementary	332,463	131,272	224,027	-	-
Meadow Lakes Elementary	441,850	395,098	570,489	-	-
Pioneer Peak Elementary	457,301	411,389	460,259	-	-
Ron Larson Elementary	479,304	417,653	583,930	-	-
Sherrod Elementary	415,991	185,979	336,484	-	-
Snowshoe Elementary	452,814	229,362	332,969	-	-
Swanson Elementary	304,093	231,783	309,824	-	500
Tanaina Elementary	501,355	411,759	491,786	-	-
<b>Middle School</b>	<b>2,391,701</b>	<b>1,342,750</b>	<b>2,098,594</b>	<b>-</b>	<b>-</b>
Colony Middle	450,695	227,142	402,263	-	-
Houston Middle	273,276	262,395	313,437	-	-
Palmer Jr Middle	569,156	295,757	442,772	-	-
Teeland Middle	569,162	257,695	478,313	-	-
Wasilla Middle	529,412	299,761	461,809	-	-
<b>High School</b>	<b>3,057,086</b>	<b>1,848,748</b>	<b>2,832,693</b>	<b>-</b>	<b>-</b>
Colony High	463,815	266,876	416,224	-	-
Houston High	413,148	131,937	319,779	-	-
Joe Redington Sr. Jr/Sr High	459,408	268,547	345,134	-	-
Mat-Su Career & Technical High	377,047	301,178	413,246	-	-
Palmer High	636,876	432,400	637,823	-	-
Wasilla High	706,792	447,810	700,487	-	-
<b>Small Attendance Area</b>	<b>621,381</b>	<b>353,773</b>	<b>584,468</b>	<b>-</b>	<b>1,000</b>
Glacier View	36,101	-	17,662	-	-
Sutton Elementary	106,060	26,824	61,022	-	-
Su-Valley Jr/Sr High	242,931	178,634	259,611	-	-
Talkeetna Elementary	85,366	79,904	109,200	-	1,000
Willow Elementary	150,923	68,411	136,973	-	-
<b>Alternative/Correspondence School</b>	<b>1,579,945</b>	<b>602,316</b>	<b>1,153,092</b>	<b>-</b>	<b>-</b>
Burchell High	157,569	-	72,709	-	-
Mat-Su Central	329,841	-	143,469	-	-
Mat-Su Day School	976,413	602,316	885,910	-	-
Mat-Su Youth Facility (Mat-Su Secondary)	39,561	-	14,997	-	-
Valley Pathways	76,561	-	36,007	-	-
<b>Charter School</b>	<b>467,742</b>	<b>146,143</b>	<b>358,470</b>	<b>-</b>	<b>-</b>
Academy Charter	55,569	-	23,108	-	-
American Charter	7,488	-	1,169	-	-
Birchtree Charter	145,335	-	70,799	-	-
Fronteras Spanish Immersion Charter	39,658	-	18,219	-	-
Knik Charter School	149,238	58,269	135,819	-	-
Midnight Sun Family Learning Center	-	87,874	74,302	-	-
Twindly Bridge Charter	70,454	-	35,054	-	-
<b>District Wide</b>	<b>321,934</b>	<b>1,153,038</b>	<b>2,409,648</b>	<b>6,000</b>	<b>1,000</b>
District Wide Services	-	990,611	90,938	-	-
Information & Technology	-	-	-	-	-
On-Behalf-Of Payments	-	-	2,170,301	-	-
Student Support Services	321,934	162,427	148,409	6,000	1,000
<b>Grand Total</b>	<b>15,513,867</b>	<b>10,728,647</b>	<b>16,607,865</b>	<b>6,000</b>	<b>2,500</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

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

	425 Student Travel	430 Utility Services	450 Supplies, Materials & Media	Grand Total
<b>Elementary</b>	-	-	13,350	19,540,707
Big Lake Elementary	-	-	2,000	1,462,156
Butte Elementary	-	-	1,100	869,832
Cottonwood Creek Elementary	-	-	400	1,124,608
Dena'ina Elementary	-	-	-	1,038,283
Finger Lake Elementary	-	-	-	1,171,057
Fred & Sara Machetanz Elementary	-	-	-	988,885
Goose Bay Elementary	-	-	400	1,203,734
Iditarod Elementary	-	-	-	1,059,119
John Shaw Elementary	-	-	-	1,503,849
Knik Elementary	-	-	200	687,962
Meadow Lakes Elementary	-	-	1,350	1,408,787
Pioneer Peak Elementary	-	-	2,500	1,331,449
Ron Larson Elementary	-	-	-	1,480,887
Sherrod Elementary	-	-	1,500	939,954
Snowshoe Elementary	-	-	1,000	1,016,145
Swanson Elementary	-	-	2,500	848,700
Tanaina Elementary	-	-	400	1,405,300
<b>Middle School</b>	400	-	9,100	5,842,545
Colony Middle	-	-	400	1,080,500
Houston Middle	-	-	-	849,108
Palmer Jr Middle	400	-	2,200	1,310,285
Teeland Middle	-	-	6,000	1,311,170
Wasilla Middle	-	-	500	1,291,482
<b>High School</b>	-	-	17,475	7,756,002
Colony High	-	-	-	1,146,915
Houston High	-	-	1,700	866,564
Joe Redington Sr. Jr/Sr High	-	-	5,525	1,078,614
Mat-Su Career & Technical High	-	-	3,250	1,094,721
Palmer High	-	-	2,000	1,709,099
Wasilla High	-	-	5,000	1,860,089
<b>Small Attendance Area</b>	-	-	1,550	1,562,172
Glacier View	-	-	-	53,763
Sutton Elementary	-	-	-	193,906
Su-Valley Jr/Sr High	-	-	550	681,726
Talkeetna Elementary	-	-	600	276,070
Willow Elementary	-	-	400	356,707
<b>Alternative/Correspondence School</b>	-	200	31,132	3,366,685
Burchell High	-	-	-	230,278
Mat-Su Central	-	-	-	473,310
Mat-Su Day School	-	200	31,132	2,495,971
Mat-Su Youth Facility (Mat-Su Secondary)	-	-	-	54,558
Valley Pathways	-	-	-	112,568
<b>Charter School</b>	-	-	6,200	978,555
Academy Charter	-	-	-	78,677
American Charter	-	-	-	8,657
Birchtree Charter	-	-	-	216,134
Fronteras Spanish Immersion Charter	-	-	-	57,877
Knik Charter School	-	-	1,000	344,326
Midnight Sun Family Learning Center	-	-	5,200	167,376
Twindly Bridge Charter	-	-	-	105,508
<b>District Wide</b>	-	-	203,058	4,094,678
District Wide Services	-	-	-	1,081,549
Information & Technology	-	-	40,000	40,000
On-Behalf-Of Payments	-	-	-	2,170,301
Student Support Services	-	-	163,058	802,828
<b>Grand Total</b>	400	200	281,865	43,141,344

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

Fund  
State Function

100 - General Fund  
220 - Special Education Support Services - Students

	310 Certificated Salaries	320 Non- Certificated Salaries	360 Employee Benefits	410 Professional & Technical Services	420 Staff Travel
<b>Elementary</b>	<b>131,783</b>	<b>101,058</b>	<b>127,719</b>	-	-
Big Lake Elementary	10,108	-	5,187	-	-
Butte Elementary	9,318	-	5,062	-	-
Cottonwood Creek Elementary	12,793	-	5,605	-	-
Finger Lake Elementary	9,658	20,703	7,036	-	-
Fred & Sara Machetanz Elementary	9,658	-	5,116	-	-
Goose Bay Elementary	-	25,184	21,253	-	-
Iditarod Elementary	10,779	-	5,291	-	-
John Shaw Elementary	9,658	15,771	21,759	-	-
Pioneer Peak Elementary	9,658	-	5,116	-	-
Ron Larson Elementary	13,014	17,645	11,155	-	-
Sherrod Elementary	9,173	-	5,040	-	-
Snowshoe Elementary	9,322	21,755	19,973	-	-
Swanson Elementary	10,329	-	5,220	-	-
Tanaina Elementary	8,315	-	4,906	-	-
<b>Middle School</b>	<b>54,895</b>	-	<b>23,010</b>	-	-
Colony Middle	9,658	-	5,116	-	-
Houston Middle	11,672	-	5,430	-	-
Palmer Jr Middle	13,464	-	5,709	-	-
Teeland Middle	9,658	-	1,517	-	-
Wasilla Middle	10,443	-	5,238	-	-
<b>High School</b>	<b>73,171</b>	<b>29,991</b>	<b>42,438</b>	-	-
Colony High	13,464	-	5,709	-	-
Houston High	11,672	-	5,430	-	-
Joe Redington Sr. Jr/Sr High	10,329	-	5,220	-	-
Mat-Su Career & Technical High	11,449	29,991	14,765	-	-
Palmer High	13,464	-	5,709	-	-
Wasilla High	12,793	-	5,605	-	-
<b>Alternative/Correspondence School</b>	-	<b>34,514</b>	<b>34,212</b>	-	-
Mat-Su Day School	-	34,514	34,212	-	-
<b>Charter School</b>	<b>57,961</b>	-	<b>9,048</b>	<b>127,000</b>	-
Academy Charter	-	-	-	15,000	-
Fronteras Spanish Immersion Charter	40,324	-	6,295	-	-
Midnight Sun Family Learning Center	17,637	-	2,753	39,000	-
Twindly Bridge Charter	-	-	-	73,000	-
<b>District Wide</b>	<b>7,884,759</b>	<b>1,476,096</b>	<b>5,200,047</b>	<b>1,700,000</b>	<b>135,000</b>
District Wide Services	-	28,125	2,582	-	-
Education & Instruction	106,567	-	40,691	-	-
Equal Employment Opportunity	-	61,723	42,697	-	-
Information & Technology	-	-	-	-	-
Medicaid Reimbursement	-	23,320	18,996	-	-
On-Behalf-Of Payments	-	-	1,035,032	-	-
Student Support Services	7,778,192	1,362,928	4,060,049	1,700,000	135,000
<b>Grand Total</b>	<b>8,202,569</b>	<b>1,641,659</b>	<b>5,436,474</b>	<b>1,827,000</b>	<b>135,000</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

Fund  
State Function

100 - General Fund  
220 - Special Education Support Services - Students

	425 Student Travel	430 Utility Services	440 Other Purchased Services	450 Supplies, Materials & Media	490 Other Expenses
<b>Elementary</b>	-	-	-	-	-
Big Lake Elementary	-	-	-	-	-
Butte Elementary	-	-	-	-	-
Cottonwood Creek Elementary	-	-	-	-	-
Finger Lake Elementary	-	-	-	-	-
Fred & Sara Machetanz Elementary	-	-	-	-	-
Goose Bay Elementary	-	-	-	-	-
Iditarod Elementary	-	-	-	-	-
John Shaw Elementary	-	-	-	-	-
Pioneer Peak Elementary	-	-	-	-	-
Ron Larson Elementary	-	-	-	-	-
Sherrod Elementary	-	-	-	-	-
Snowshoe Elementary	-	-	-	-	-
Swanson Elementary	-	-	-	-	-
Tanaina Elementary	-	-	-	-	-
<b>Middle School</b>	-	-	-	-	-
Colony Middle	-	-	-	-	-
Houston Middle	-	-	-	-	-
Palmer Jr Middle	-	-	-	-	-
Teeland Middle	-	-	-	-	-
Wasilla Middle	-	-	-	-	-
<b>High School</b>	-	-	-	-	-
Colony High	-	-	-	-	-
Houston High	-	-	-	-	-
Joe Redington Sr. Jr/Sr High	-	-	-	-	-
Mat-Su Career & Technical High	-	-	-	-	-
Palmer High	-	-	-	-	-
Wasilla High	-	-	-	-	-
<b>Alternative/Correspondence School</b>	-	-	-	-	-
Mat-Su Day School	-	-	-	-	-
<b>Charter School</b>	-	-	-	-	-
Academy Charter	-	-	-	-	-
Fronteras Spanish Immersion Charter	-	-	-	-	-
Midnight Sun Family Learning Center	-	-	-	-	-
Twindly Bridge Charter	-	-	-	-	-
<b>District Wide</b>	10,000	1,000	42,600	329,487	2,000
District Wide Services	-	-	-	-	-
Education & Instruction	-	-	-	-	-
Equal Employment Opportunity	-	-	-	-	-
Information & Technology	-	-	-	10,000	-
Medicaid Reimbursement	-	-	40,000	-	-
On-Behalf-Of Payments	-	-	-	-	-
Student Support Services	10,000	1,000	2,600	319,487	2,000
<b>Grand Total</b>	<b>10,000</b>	<b>1,000</b>	<b>42,600</b>	<b>329,487</b>	<b>2,000</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

Fund 100 - General Fund  
State Function 220 - Special Education Support S

	510 Equipment	Grand Total
<b>Elementary</b>	-	<b>360,560</b>
Big Lake Elementary	-	15,295
Butte Elementary	-	14,380
Cottonwood Creek Elementary	-	18,398
Finger Lake Elementary	-	37,397
Fred & Sara Machetanz Elementary	-	14,774
Goose Bay Elementary	-	46,437
Iditarod Elementary	-	16,070
John Shaw Elementary	-	47,188
Pioneer Peak Elementary	-	14,774
Ron Larson Elementary	-	41,814
Sherrod Elementary	-	14,213
Snowshoe Elementary	-	51,050
Swanson Elementary	-	15,549
Tanaina Elementary	-	13,221
<b>Middle School</b>	-	<b>77,905</b>
Colony Middle	-	14,774
Houston Middle	-	17,102
Palmer Jr Middle	-	19,173
Teeland Middle	-	11,175
Wasilla Middle	-	15,681
<b>High School</b>	-	<b>145,600</b>
Colony High	-	19,173
Houston High	-	17,102
Joe Redington Sr. Jr/Sr High	-	15,549
Mat-Su Career & Technical High	-	56,205
Palmer High	-	19,173
Wasilla High	-	18,398
<b>Alternative/Correspondence School</b>	-	<b>68,726</b>
Mat-Su Day School	-	68,726
<b>Charter School</b>	-	<b>194,009</b>
Academy Charter	-	15,000
Fronteras Spanish Immersion Charter	-	46,619
Midnight Sun Family Learning Center	-	59,390
Twindly Bridge Charter	-	73,000
<b>District Wide</b>	<b>15,000</b>	<b>16,795,989</b>
District Wide Services	-	30,707
Education & Instruction	-	147,258
Equal Employment Opportunity	-	104,420
Information & Technology	-	10,000
Medicaid Reimbursement	-	82,316
On-Behalf-Of Payments	-	1,035,032
Student Support Services	15,000	15,386,256
<b>Grand Total</b>	<b>15,000</b>	<b>17,642,789</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

Fund  
State Function

100 - General Fund  
300 - Support Services - Students

	310 Certificated Salaries	320 Non- Certificated Salaries	360 Employee Benefits	410 Professional & Technical Services	420 Staff Travel
<b>Elementary</b>	<b>811,146</b>	<b>403,633</b>	<b>448,886</b>	<b>-</b>	<b>-</b>
Big Lake Elementary	57,278	22,357	33,156	-	-
Butte Elementary	52,800	19,814	30,567	-	-
Cottonwood Creek Elementary	72,490	30,446	34,609	-	-
Dena'ina Elementary	-	16,789	1,598	-	-
Finger Lake Elementary	54,728	25,651	42,465	-	-
Fred & Sara Machetanz Elementary	54,728	32,722	34,134	-	-
Goose Bay Elementary	-	23,343	2,199	-	-
Iditarod Elementary	61,081	22,408	32,097	-	-
John Shaw Elementary	54,728	32,933	32,083	-	-
Knik Elementary	-	17,101	1,626	-	-
Meadow Lakes Elementary	64,385	4,797	34,556	-	-
Pioneer Peak Elementary	54,728	31,310	31,933	-	-
Ron Larson Elementary	73,743	26,938	34,481	-	-
Sherrod Elementary	51,981	21,971	30,638	-	-
Snowshoe Elementary	52,824	21,586	10,324	-	-
Swanson Elementary	58,531	35,778	32,937	-	-
Tanaina Elementary	47,121	17,689	29,483	-	-
<b>Middle School</b>	<b>1,097,215</b>	<b>387,520</b>	<b>657,938</b>	<b>76,251</b>	<b>-</b>
Colony Middle	196,169	85,712	121,934	19,167	-
Houston Middle	165,321	54,347	95,895	19,167	-
Palmer Jr Middle	234,293	80,236	151,374	18,750	-
Teeland Middle	248,861	85,524	133,070	-	-
Wasilla Middle	252,571	81,701	155,665	19,167	-
<b>High School</b>	<b>1,758,237</b>	<b>438,868</b>	<b>987,850</b>	<b>76,249</b>	<b>-</b>
Colony High	404,201	75,960	208,309	19,166	-
Houston High	227,466	37,980	128,106	19,167	-
Joe Redington Sr. Jr/Sr High	233,775	97,048	139,598	-	-
Mat-Su Career & Technical High	337,667	75,960	191,852	-	-
Palmer High	342,119	75,960	194,093	18,750	-
Wasilla High	213,009	75,960	125,892	19,166	-
<b>Small Attendance Area</b>	<b>199,950</b>	<b>14,851</b>	<b>96,413</b>	<b>-</b>	<b>-</b>
Beryozova	-	-	-	-	-
Glacier View	-	-	-	-	-
Sutton Elementary	-	5,651	527	-	-
Su-Valley Jr/Sr High	134,729	-	57,115	-	-
Talkeetna Elementary	35,547	2,005	17,780	-	-
Trapper Creek Elementary	-	-	-	-	-
Willow Elementary	29,674	7,195	20,991	-	-
<b>Alternative/Correspondence School</b>	<b>791,792</b>	<b>-</b>	<b>294,744</b>	<b>-</b>	<b>-</b>
AK Middle College	96,938	-	39,188	-	-
Burchell High	134,043	-	57,009	-	-
Mat-Su Central	461,629	-	159,009	-	-
Mat-Su Day School	-	-	-	-	-
Mat-Su Youth Facility (Mat-Su Secondary)	-	-	-	-	-
Valley Pathways	99,182	-	39,538	-	-
<b>Charter School</b>	<b>113,308</b>	<b>157,225</b>	<b>88,843</b>	<b>-</b>	<b>1,757</b>
Academy Charter	-	18,057	5,631	-	-
American Charter	27,245	-	4,253	-	-
Birchtree Charter	11,405	29,266	10,904	-	-
Fronteras Spanish Immersion Charter	-	38,888	12,125	-	-
Knik Charter School	74,658	66,014	55,469	-	1,757
Twindly Bridge Charter	-	5,000	461	-	-
<b>District Wide</b>	<b>31,073</b>	<b>519,605</b>	<b>820,113</b>	<b>6,000</b>	<b>2,500</b>
District Wide Services	-	227,718	20,905	-	-
Education & Instruction	-	291,887	149,506	-	-
Health Services	31,073	-	16,879	6,000	2,500
Information & Technology	-	-	-	-	-
On-Behalf-Of Payments	-	-	632,823	-	-
Safety & Emergency Preparedness	-	-	-	-	-
<b>Grand Total</b>	<b>4,802,721</b>	<b>1,921,702</b>	<b>3,394,787</b>	<b>158,500</b>	<b>4,257</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

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

	430 Utility Services	440 Other Purchased Services	450 Supplies, Materials & Media	490 Other Expenses	510 Equipment
<b>Elementary</b>	-	-	15,678	-	-
Big Lake Elementary	-	-	3,000	-	-
Butte Elementary	-	-	1,000	-	-
Cottonwood Creek Elementary	-	-	500	-	-
Dena'ina Elementary	-	-	585	-	-
Finger Lake Elementary	-	-	591	-	-
Fred & Sara Machetanz Elementary	-	-	686	-	-
Goose Bay Elementary	-	-	488	-	-
Iditarod Elementary	-	-	650	-	-
John Shaw Elementary	-	-	747	-	-
Knik Elementary	-	-	404	-	-
Meadow Lakes Elementary	-	-	1,500	-	-
Pioneer Peak Elementary	-	-	768	-	-
Ron Larson Elementary	-	-	564	-	-
Sherrod Elementary	-	-	585	-	-
Snowshoe Elementary	-	-	1,500	-	-
Swanson Elementary	-	-	910	-	-
Tanaina Elementary	-	-	1,200	-	-
<b>Middle School</b>	-	-	5,633	-	-
Colony Middle	-	-	2,023	-	-
Houston Middle	-	-	-	-	-
Palmer Jr Middle	-	-	1,452	-	-
Teeland Middle	-	-	1,158	-	-
Wasilla Middle	-	-	1,000	-	-
<b>High School</b>	-	-	9,221	-	-
Colony High	-	-	1,650	-	-
Houston High	-	-	1,100	-	-
Joe Redington Sr. Jr/Sr High	-	-	848	-	-
Mat-Su Career & Technical High	-	-	1,967	-	-
Palmer High	-	-	2,400	-	-
Wasilla High	-	-	1,256	-	-
<b>Small Attendance Area</b>	-	-	1,894	-	-
Beryozova	-	-	60	-	-
Glacier View	-	-	351	-	-
Sutton Elementary	-	-	400	-	-
Su-Valley Jr/Sr High	-	-	350	-	-
Talkeetna Elementary	-	-	400	-	-
Trapper Creek Elementary	-	-	133	-	-
Willow Elementary	-	-	200	-	-
<b>Alternative/Correspondence School</b>	-	-	5,610	-	-
AK Middle College	-	-	1,500	-	-
Burchell High	-	-	392	-	-
Mat-Su Central	-	-	3,000	-	-
Mat-Su Day School	-	-	350	-	-
Mat-Su Youth Facility (Mat-Su Secondary)	-	-	50	-	-
Valley Pathways	-	-	318	-	-
<b>Charter School</b>	200	5,600	11,100	-	8,250
Academy Charter	-	-	600	-	-
American Charter	-	-	800	-	-
Birchtree Charter	-	-	-	-	-
Fronteras Spanish Immersion Charter	-	5,000	1,200	-	-
Knik Charter School	200	600	8,000	-	8,250
Twindly Bridge Charter	-	-	500	-	-
<b>District Wide</b>	-	23,454	131,839	2,000	103,000
District Wide Services	-	-	-	-	-
Education & Instruction	-	-	-	-	-
Health Services	-	10,000	11,442	2,000	-
Information & Technology	-	11,040	103,397	-	103,000
On-Behalf-Of Payments	-	-	-	-	-
Safety & Emergency Preparedness	-	2,414	17,000	-	-
<b>Grand Total</b>	<b>200</b>	<b>29,054</b>	<b>180,975</b>	<b>2,000</b>	<b>111,250</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

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

	Grand Total
<b>Elementary</b>	<b>1,679,343</b>
Big Lake Elementary	115,791
Butte Elementary	104,181
Cottonwood Creek Elementary	138,045
Dena'ina Elementary	18,972
Finger Lake Elementary	123,435
Fred & Sara Machetanz Elementary	122,270
Goose Bay Elementary	26,030
Iditarod Elementary	116,236
John Shaw Elementary	120,491
Knik Elementary	19,131
Meadow Lakes Elementary	105,238
Pioneer Peak Elementary	118,739
Ron Larson Elementary	135,726
Sherrod Elementary	105,175
Snowshoe Elementary	86,234
Swanson Elementary	128,156
Tanaina Elementary	95,493
<b>Middle School</b>	<b>2,224,557</b>
Colony Middle	425,005
Houston Middle	334,730
Palmer Jr Middle	486,105
Teeland Middle	468,613
Wasilla Middle	510,104
<b>High School</b>	<b>3,270,425</b>
Colony High	709,286
Houston High	413,819
Joe Redington Sr. Jr/Sr High	471,269
Mat-Su Career & Technical High	607,446
Palmer High	633,322
Wasilla High	435,283
<b>Small Attendance Area</b>	<b>313,108</b>
Beryozova	60
Glacier View	351
Sutton Elementary	6,578
Su-Valley Jr/Sr High	192,194
Talkeetna Elementary	55,732
Trapper Creek Elementary	133
Willow Elementary	58,060
<b>Alternative/Correspondence School</b>	<b>1,092,146</b>
AK Middle College	137,626
Burchell High	191,444
Mat-Su Central	623,638
Mat-Su Day School	350
Mat-Su Youth Facility (Mat-Su Secondary)	50
Valley Pathways	139,038
<b>Charter School</b>	<b>386,283</b>
Academy Charter	24,288
American Charter	32,298
Birchtree Charter	51,575
Fronteras Spanish Immersion Charter	57,213
Knik Charter School	214,948
Twindly Bridge Charter	5,961
<b>District Wide</b>	<b>1,639,584</b>
District Wide Services	248,623
Education & Instruction	441,393
Health Services	79,894
Information & Technology	217,437
On-Behalf-Of Payments	632,823
Safety & Emergency Preparedness	19,414
<b>Grand Total</b>	<b>10,605,446</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

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

	310 Certificated Salaries	320 Non- Certificated Salaries	360 Employee Benefits	410 Professional & Technical Services	420 Staff Travel
<b>Elementary</b>	<b>1,420,938</b>	<b>-</b>	<b>522,339</b>	<b>-</b>	<b>250</b>
Big Lake Elementary	85,364	-	36,927	-	-
Butte Elementary	42,704	-	18,694	-	250
Cottonwood Creek Elementary	61,823	-	33,706	-	-
Dena'ina Elementary	85,408	-	37,388	-	-
Finger Lake Elementary	42,704	-	18,694	-	-
Fred & Sara Machetanz Elementary	141,316	-	58,143	-	-
Goose Bay Elementary	36,080	-	5,664	-	-
Iditarod Elementary	-	-	-	-	-
John Shaw Elementary	142,816	-	58,379	-	-
Knik Elementary	-	-	-	-	-
Meadow Lakes Elementary	76,561	-	36,007	-	-
Pioneer Peak Elementary	180,465	-	64,318	-	-
Ron Larson Elementary	133,615	-	32,948	-	-
Sherrod Elementary	140,216	-	33,979	-	-
Snowshoe Elementary	94,255	-	38,769	-	-
Swanson Elementary	76,605	-	36,015	-	-
Tanaina Elementary	81,006	-	12,708	-	-
<b>Middle School</b>	<b>271,586</b>	<b>-</b>	<b>114,564</b>	<b>-</b>	<b>-</b>
Colony Middle	83,164	-	37,038	-	-
Houston Middle	-	-	-	-	-
Palmer Jr Middle	94,211	-	38,763	-	-
Teeland Middle	-	-	-	-	-
Wasilla Middle	94,211	-	38,763	-	-
<b>High School</b>	<b>367,999</b>	<b>-</b>	<b>105,685</b>	<b>-</b>	<b>-</b>
Colony High	94,211	-	14,770	-	-
Houston High	-	-	-	-	-
Joe Redington Sr. Jr/Sr High	94,211	-	38,763	-	-
Mat-Su Career & Technical High	-	-	-	-	-
Palmer High	85,366	-	13,389	-	-
Wasilla High	94,211	-	38,763	-	-
<b>Small Attendance Area</b>	<b>105,487</b>	<b>5,187</b>	<b>47,052</b>	<b>-</b>	<b>-</b>
Beryozova	59,071	-	27,263	-	-
Glacier View	-	5,187	495	-	-
Sutton Elementary	-	-	-	-	-
Su-Valley Jr/Sr High	-	-	-	-	-
Talkeetna Elementary	18,040	-	2,837	-	-
Trapper Creek Elementary	-	-	-	-	-
Willow Elementary	28,376	-	16,457	-	-
<b>Alternative/Correspondence School</b>	<b>97,211</b>	<b>67,823</b>	<b>76,309</b>	<b>-</b>	<b>-</b>
AK Middle College	-	-	-	-	-
Burchell High	-	-	-	-	-
Mat-Su Central	97,211	44,307	53,065	-	-
Mat-Su Day School	-	-	-	-	-
Mat-Su Youth Facility (Mat-Su Secondary)	-	23,516	23,244	-	-
Valley Pathways	-	-	-	-	-
<b>Charter School</b>	<b>76,670</b>	<b>57,468</b>	<b>65,367</b>	<b>5,000</b>	<b>500</b>
Academy Charter	-	-	-	-	-
Fronteras Spanish Immersion Charter	39,658	-	18,219	-	-
Knik Charter School	37,012	57,468	47,148	5,000	500
Midnight Sun Family Learning Center	-	-	-	-	-
Twindly Bridge Charter	-	-	-	-	-
<b>District Wide</b>	<b>1,855,516</b>	<b>684,578</b>	<b>1,487,803</b>	<b>659,582</b>	<b>60,170</b>
Administration Building	-	-	-	-	-
District Wide Services	-	65,003	5,969	-	-
Education & Instruction	1,071,080	5,000	336,010	659,582	52,490
Federal Programs	675,312	-	243,621	-	7,680
Information & Technology	-	614,575	332,407	-	-
On-Behalf-Of Payments	-	-	528,706	-	-
Operations & Maintenance	-	-	-	-	-
Talented & Gifted Program	109,124	-	41,090	-	-
<b>Grand Total</b>	<b>4,195,407</b>	<b>815,056</b>	<b>2,419,119</b>	<b>664,582</b>	<b>60,920</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

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

	430 Utility Services	440 Other Purchased Services	450 Supplies, Materials & Media	490 Other Expenses	510 Equipment
<b>Elementary</b>	<b>245,847</b>	<b>-</b>	<b>20,773</b>	<b>-</b>	<b>-</b>
Big Lake Elementary	17,290	-	1,375	-	-
Butte Elementary	17,290	-	1,750	-	-
Cottonwood Creek Elementary	17,290	-	2,500	-	-
Dena'ina Elementary	17,290	-	-	-	-
Finger Lake Elementary	17,290	-	1,250	-	-
Fred & Sara Machetanz Elementary	17,290	-	-	-	-
Goose Bay Elementary	21,077	-	500	-	-
Iditarod Elementary	17,290	-	-	-	-
John Shaw Elementary	17,290	-	-	-	-
Knik Elementary	-	-	1,800	-	-
Meadow Lakes Elementary	17,290	-	1,150	-	-
Pioneer Peak Elementary	17,290	-	1,000	-	-
Ron Larson Elementary	17,290	-	-	-	-
Sherrod Elementary	-	-	4,935	-	-
Snowshoe Elementary	17,290	-	-	-	-
Swanson Elementary	-	-	2,500	-	-
Tanaina Elementary	17,290	-	2,013	-	-
<b>Middle School</b>	<b>118,658</b>	<b>-</b>	<b>15,700</b>	<b>2,000</b>	<b>-</b>
Colony Middle	26,178	-	4,700	-	-
Houston Middle	13,946	-	-	-	-
Palmer Jr Middle	26,178	-	5,000	2,000	-
Teeland Middle	26,178	-	3,000	-	-
Wasilla Middle	26,178	-	3,000	-	-
<b>High School</b>	<b>158,768</b>	<b>-</b>	<b>19,113</b>	<b>-</b>	<b>-</b>
Colony High	39,938	-	-	-	-
Houston High	27,892	-	3,900	-	-
Joe Redington Sr. Jr/Sr High	26,178	-	-	-	-
Mat-Su Career & Technical High	26,178	-	1,213	-	-
Palmer High	10,691	-	2,000	-	-
Wasilla High	27,891	-	12,000	-	-
<b>Small Attendance Area</b>	<b>103,443</b>	<b>-</b>	<b>2,800</b>	<b>-</b>	<b>-</b>
Beryozova	-	-	-	-	-
Glacier View	17,290	-	-	-	-
Sutton Elementary	16,269	-	-	-	-
Su-Valley Jr/Sr High	21,077	-	1,300	-	-
Talkeetna Elementary	16,269	-	1,000	-	-
Trapper Creek Elementary	16,269	-	-	-	-
Willow Elementary	16,269	-	500	-	-
<b>Alternative/Correspondence School</b>	<b>96,429</b>	<b>200</b>	<b>37,500</b>	<b>-</b>	<b>-</b>
AK Middle College	17,290	-	-	-	-
Burchell High	21,077	-	-	-	-
Mat-Su Central	27,855	200	37,500	-	-
Mat-Su Day School	15,249	-	-	-	-
Mat-Su Youth Facility (Mat-Su Secondary)	6,778	-	-	-	-
Valley Pathways	8,180	-	-	-	-
<b>Charter School</b>	<b>37,000</b>	<b>-</b>	<b>19,000</b>	<b>-</b>	<b>11,000</b>
Academy Charter	7,000	-	-	-	-
Fronteras Spanish Immersion Charter	-	-	-	-	-
Knik Charter School	10,000	-	13,000	-	11,000
Midnight Sun Family Learning Center	-	-	6,000	-	-
Twindly Bridge Charter	20,000	-	-	-	-
<b>District Wide</b>	<b>50,989</b>	<b>95,000</b>	<b>448,370</b>	<b>46,091</b>	<b>25,000</b>
Administration Building	29,912	-	-	-	-
District Wide Services	-	-	-	26,091	-
Education & Instruction	-	90,000	211,000	20,000	25,000
Federal Programs	-	-	6,050	-	-
Information & Technology	-	5,000	231,320	-	-
On-Behalf-Of Payments	-	-	-	-	-
Operations & Maintenance	21,077	-	-	-	-
Talented & Gifted Program	-	-	-	-	-
<b>Grand Total</b>	<b>811,134</b>	<b>95,200</b>	<b>563,256</b>	<b>48,091</b>	<b>36,000</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

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

	Grand Total
<b>Elementary</b>	<b>2,210,147</b>
Big Lake Elementary	140,956
Butte Elementary	80,688
Cottonwood Creek Elementary	115,319
Dena'ina Elementary	140,086
Finger Lake Elementary	79,938
Fred & Sara Machetanz Elementary	216,749
Goose Bay Elementary	63,321
Iditarod Elementary	17,290
John Shaw Elementary	218,485
Knik Elementary	1,800
Meadow Lakes Elementary	131,008
Pioneer Peak Elementary	263,073
Ron Larson Elementary	183,853
Sherrod Elementary	179,130
Snowshoe Elementary	150,314
Swanson Elementary	115,120
Tanaina Elementary	113,017
<b>Middle School</b>	<b>522,508</b>
Colony Middle	151,080
Houston Middle	13,946
Palmer Jr Middle	166,152
Teeland Middle	29,178
Wasilla Middle	162,152
<b>High School</b>	<b>651,565</b>
Colony High	148,919
Houston High	31,792
Joe Redington Sr. Jr/Sr High	159,152
Mat-Su Career & Technical High	27,391
Palmer High	111,446
Wasilla High	172,865
<b>Small Attendance Area</b>	<b>263,969</b>
Beryozova	86,334
Glacier View	22,972
Sutton Elementary	16,269
Su-Valley Jr/Sr High	22,377
Talkeetna Elementary	38,146
Trapper Creek Elementary	16,269
Willow Elementary	61,602
<b>Alternative/Correspondence School</b>	<b>375,472</b>
AK Middle College	17,290
Burchell High	21,077
Mat-Su Central	260,138
Mat-Su Day School	15,249
Mat-Su Youth Facility (Mat-Su Secondary)	53,538
Valley Pathways	8,180
<b>Charter School</b>	<b>272,005</b>
Academy Charter	7,000
Fronteras Spanish Immersion Charter	57,877
Knik Charter School	181,128
Midnight Sun Family Learning Center	6,000
Twindly Bridge Charter	20,000
<b>District Wide</b>	<b>5,413,099</b>
Administration Building	29,912
District Wide Services	97,063
Education & Instruction	2,470,162
Federal Programs	932,663
Information & Technology	1,183,302
On-Behalf-Of Payments	528,706
Operations & Maintenance	21,077
Talented & Gifted Program	150,214
<b>Grand Total</b>	<b>9,708,765</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

Fund  
State Function

100 - General Fund  
400 - School Administration

	310 Certificated Salaries	360 Employee Benefits	410 Professional & Technical Services	420 Staff Travel	430 Utility Services
<b>Elementary</b>	<b>2,013,286</b>	<b>594,700</b>	<b>-</b>	<b>12,240</b>	<b>-</b>
Big Lake Elementary	113,712	22,757	-	720	-
Butte Elementary	123,086	43,752	-	720	-
Cottonwood Creek Elementary	130,621	44,928	-	720	-
Dena'ina Elementary	101,392	40,365	-	720	-
Finger Lake Elementary	101,392	20,834	-	720	-
Fred & Sara Machetanz Elementary	130,621	44,928	-	720	-
Goose Bay Elementary	111,482	41,940	-	720	-
Iditarod Elementary	115,987	23,112	-	720	-
John Shaw Elementary	130,621	25,397	-	720	-
Knik Elementary	123,086	43,752	-	720	-
Meadow Lakes Elementary	118,307	43,005	-	720	-
Pioneer Peak Elementary	125,549	24,605	-	720	-
Ron Larson Elementary	118,307	43,005	-	720	-
Sherrod Elementary	111,482	41,940	-	720	-
Snowshoe Elementary	130,621	25,397	-	720	-
Swanson Elementary	103,934	21,231	-	720	-
Tanaina Elementary	123,086	43,752	-	720	-
<b>Middle School</b>	<b>1,267,639</b>	<b>384,799</b>	<b>-</b>	<b>11,820</b>	<b>-</b>
Colony Middle	238,528	86,327	-	2,040	-
Houston Middle	269,792	50,619	-	2,640	-
Palmer Jr Middle	249,430	68,498	-	2,040	-
Teeland Middle	262,325	91,618	-	3,060	-
Wasilla Middle	247,564	87,737	-	2,040	-
<b>High School</b>	<b>2,022,326</b>	<b>552,368</b>	<b>-</b>	<b>22,440</b>	<b>-</b>
Colony High	353,097	110,840	-	5,280	-
Houston High	269,792	50,619	-	2,640	-
Joe Redington Sr. Jr/Sr High	379,500	113,375	-	3,960	-
Mat-Su Career & Technical High	274,734	52,936	-	2,640	-
Palmer High	380,911	94,065	-	3,960	-
Wasilla High	364,292	130,533	-	3,960	-
<b>Small Attendance Area</b>	<b>630,787</b>	<b>213,956</b>	<b>-</b>	<b>8,100</b>	<b>-</b>
Glacier View	57,683	21,302	-	1,320	-
Sutton Elementary	98,467	39,908	-	720	-
Su-Valley Jr/Sr High	143,157	46,863	-	2,100	-
Talkeetna Elementary	110,196	41,759	-	1,320	-
Trapper Creek Elementary	115,367	42,565	-	1,320	-
Willow Elementary	105,917	21,559	-	1,320	-
<b>Alternative/Correspondence School</b>	<b>774,137</b>	<b>241,414</b>	<b>100</b>	<b>9,740</b>	<b>-</b>
AK Middle College	126,475	44,298	-	1,320	-
Burchell High	176,683	64,434	-	2,640	-
Mat-Su Central	334,080	86,755	100	4,460	-
Valley Pathways	136,899	45,927	-	1,320	-
<b>Charter School</b>	<b>946,110</b>	<b>288,065</b>	<b>1,500</b>	<b>10,617</b>	<b>1,000</b>
Academy Charter	124,965	37,386	-	2,584	-
American Charter	109,699	35,943	-	720	-
Birchtree Charter	171,675	45,793	-	1,073	-
Fronteras Spanish Immersion Charter	131,542	39,352	-	720	-
Knik Charter School	127,456	38,715	1,500	2,720	1,000
Midnight Sun Family Learning Center	96,029	33,808	-	720	-
Twindly Bridge Charter	184,744	57,068	-	2,080	-
<b>District Wide</b>	<b>6,000</b>	<b>924,770</b>	<b>-</b>	<b>-</b>	<b>-</b>
On-Behalf-Of Payments	-	923,830	-	-	-
Quality Schools Grant	6,000	940	-	-	-
<b>Grand Total</b>	<b>7,660,285</b>	<b>3,200,072</b>	<b>1,600</b>	<b>74,957</b>	<b>1,000</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

Fund  
State Function

100 - General Fund  
400 - School Administration

	440 Other Purchased Services	450 Supplies, Materials & Media	490 Other Expenses	510 Equipment	Grand Total
<b>Elementary</b>	-	10,850	-	-	2,631,076
Big Lake Elementary	-	-	-	-	137,189
Butte Elementary	-	250	-	-	167,808
Cottonwood Creek Elementary	-	500	-	-	176,769
Dena'ina Elementary	-	-	-	-	142,477
Finger Lake Elementary	-	2,500	-	-	125,446
Fred & Sara Machetanz Elementary	-	-	-	-	176,269
Goose Bay Elementary	-	900	-	-	155,042
Iditarod Elementary	-	500	-	-	140,319
John Shaw Elementary	-	-	-	-	156,738
Knik Elementary	-	-	-	-	167,558
Meadow Lakes Elementary	-	-	-	-	162,032
Pioneer Peak Elementary	-	-	-	-	150,874
Ron Larson Elementary	-	-	-	-	162,032
Sherrod Elementary	-	-	-	-	154,142
Snowshoe Elementary	-	-	-	-	156,738
Swanson Elementary	-	4,700	-	-	130,585
Tanaina Elementary	-	1,500	-	-	169,058
<b>Middle School</b>	-	3,000	615	-	1,667,873
Colony Middle	-	1,000	615	-	328,510
Houston Middle	-	-	-	-	323,051
Palmer Jr Middle	-	2,000	-	-	321,968
Teeland Middle	-	-	-	-	357,003
Wasilla Middle	-	-	-	-	337,341
<b>High School</b>	-	1,000	2,000	-	2,600,134
Colony High	-	-	-	-	469,217
Houston High	-	500	-	-	323,551
Joe Redington Sr. Jr/Sr High	-	-	-	-	496,835
Mat-Su Career & Technical High	-	-	-	-	330,310
Palmer High	-	-	-	-	478,936
Wasilla High	-	500	2,000	-	501,285
<b>Small Attendance Area</b>	-	3,469	1,400	-	857,712
Glacier View	-	-	-	-	80,305
Sutton Elementary	-	2,169	-	-	141,264
Su-Valley Jr/Sr High	-	1,200	700	-	194,020
Talkeetna Elementary	-	-	-	-	153,275
Trapper Creek Elementary	-	-	-	-	159,252
Willow Elementary	-	100	700	-	129,596
<b>Alternative/Correspondence School</b>	-	3,000	1,500	-	1,029,891
AK Middle College	-	1,500	-	-	173,593
Burchell High	-	-	-	-	243,757
Mat-Su Central	-	1,500	1,500	-	428,395
Valley Pathways	-	-	-	-	184,146
<b>Charter School</b>	1,000	12,500	500	7,500	1,268,792
Academy Charter	-	-	-	-	164,935
American Charter	-	5,000	-	-	151,362
Birchtree Charter	-	-	-	-	218,541
Fronteras Spanish Immersion Charter	-	1,000	-	-	172,614
Knik Charter School	1,000	5,500	500	7,500	185,891
Midnight Sun Family Learning Center	-	-	-	-	130,557
Twindly Bridge Charter	-	1,000	-	-	244,892
<b>District Wide</b>	-	-	-	-	930,770
On-Behalf-Of Payments	-	-	-	-	923,830
Quality Schools Grant	-	-	-	-	6,940
<b>Grand Total</b>	<b>1,000</b>	<b>33,819</b>	<b>6,015</b>	<b>7,500</b>	<b>10,986,248</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

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

	320 Non- Certificated Salaries	360 Employee Benefits	410 Professional & Technical Services	420 Staff Travel	430 Utility Services
<b>Elementary</b>	<b>1,703,509</b>	<b>1,127,618</b>	<b>150</b>	<b>1,050</b>	<b>20,396</b>
Big Lake Elementary	113,845	54,647	-	-	600
Butte Elementary	83,874	49,620	150	250	1,500
Cottonwood Creek Elementary	89,408	48,067	-	-	426
Dena'ina Elementary	94,181	87,994	-	-	1,365
Finger Lake Elementary	102,511	78,865	-	-	1,379
Fred & Sara Machetanz Elementary	96,710	53,634	-	-	1,600
Goose Bay Elementary	107,319	80,366	-	-	2,850
Iditarod Elementary	111,137	54,039	-	-	200
John Shaw Elementary	78,959	71,522	-	-	1,743
Knik Elementary	108,431	80,721	-	-	1,292
Meadow Lakes Elementary	122,318	81,763	-	-	1,271
Pioneer Peak Elementary	119,794	80,975	-	-	1,792
Ron Larson Elementary	96,140	76,880	-	-	1,316
Sherrod Elementary	96,710	73,777	-	-	1,365
Snowshoe Elementary	71,993	22,485	-	-	500
Swanson Elementary	91,565	75,464	-	800	-
Tanaina Elementary	118,614	56,799	-	-	1,197
<b>Middle School</b>	<b>838,563</b>	<b>636,708</b>	<b>-</b>	<b>-</b>	<b>8,589</b>
Colony Middle	199,389	132,543	-	-	2,387
Houston Middle	90,905	75,247	-	-	-
Palmer Jr Middle	150,705	117,344	-	-	1,500
Teeland Middle	200,971	156,470	-	-	2,702
Wasilla Middle	196,593	155,104	-	-	2,000
<b>High School</b>	<b>1,388,008</b>	<b>995,691</b>	<b>-</b>	<b>-</b>	<b>15,285</b>
Colony High	275,707	203,241	-	-	3,850
Houston High	164,967	121,791	-	-	2,916
Joe Redington Sr. Jr/Sr High	191,448	106,634	-	-	2,328
Mat-Su Career & Technical High	241,364	192,515	-	-	2,622
Palmer High	255,708	196,987	-	-	2,569
Wasilla High	258,814	174,523	-	-	1,000
<b>Small Attendance Area</b>	<b>290,930</b>	<b>231,241</b>	<b>-</b>	<b>1,900</b>	<b>3,129</b>
Beryozova	-	-	-	-	140
Glacier View	35,887	34,640	-	-	469
Sutton Elementary	54,251	40,367	-	-	511
Su-Valley Jr/Sr High	77,052	70,740	-	1,400	767
Talkeetna Elementary	55,552	40,772	-	500	165
Trapper Creek Elementary	27,131	8,469	-	-	427
Willow Elementary	41,057	36,253	-	-	650
<b>Alternative/Correspondence School</b>	<b>778,182</b>	<b>535,078</b>	<b>-</b>	<b>1,500</b>	<b>11,710</b>
AK Middle College	59,411	41,974	-	1,000	704
Burchell High	72,109	42,506	-	-	914
Mat-Su Central	460,598	327,496	-	500	9,000
Mat-Su Day School	59,500	41,971	-	-	-
Mat-Su Youth Facility (Mat-Su Secondary)	-	-	-	-	-
Valley Pathways	126,564	81,131	-	-	1,092
<b>Charter School</b>	<b>631,695</b>	<b>522,235</b>	<b>-</b>	<b>6,250</b>	<b>9,070</b>
Academy Charter	37,773	35,228	-	-	670
American Charter	36,574	34,723	-	-	-
Birchtree Charter	68,262	68,187	-	-	-
Fronteras Spanish Immersion Charter	152,019	117,753	-	-	400
Knik Charter School	88,581	73,863	-	250	-
Midnight Sun Family Learning Center	57,574	41,348	-	-	-
Twindly Bridge Charter	190,912	151,133	-	6,000	8,000

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

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

	440 Other Purchased Services	450 Supplies, Materials & Media	490 Other Expenses	510 Equipment	Grand Total
<b>Elementary</b>	<b>180,402</b>	<b>32,851</b>	<b>-</b>	<b>-</b>	<b>3,065,976</b>
Big Lake Elementary	9,295	2,000	-	-	180,387
Butte Elementary	11,220	1,770	-	-	148,384
Cottonwood Creek Elementary	11,364	700	-	-	149,965
Dena'ina Elementary	11,252	-	-	-	194,792
Finger Lake Elementary	11,298	-	-	-	194,053
Fred & Sara Machetanz Elementary	10,974	-	-	-	162,918
Goose Bay Elementary	9,295	3,000	-	-	202,830
Iditarod Elementary	11,252	500	-	-	177,128
John Shaw Elementary	11,145	-	-	-	163,369
Knik Elementary	9,278	-	-	-	199,722
Meadow Lakes Elementary	9,155	1,450	-	-	215,957
Pioneer Peak Elementary	11,323	3,000	-	-	216,884
Ron Larson Elementary	11,122	-	-	-	185,458
Sherrod Elementary	10,987	2,500	-	-	185,339
Snowshoe Elementary	9,278	10,000	-	-	114,256
Swanson Elementary	9,398	6,161	-	-	183,388
Tanaina Elementary	12,766	1,770	-	-	191,146
<b>Middle School</b>	<b>64,555</b>	<b>19,000</b>	<b>500</b>	<b>-</b>	<b>1,567,915</b>
Colony Middle	14,609	2,000	-	-	350,928
Houston Middle	5,517	-	-	-	171,669
Palmer Jr Middle	15,148	4,000	-	-	288,697
Teeland Middle	14,672	11,000	500	-	386,315
Wasilla Middle	14,609	2,000	-	-	370,306
<b>High School</b>	<b>101,662</b>	<b>23,500</b>	<b>-</b>	<b>-</b>	<b>2,524,146</b>
Colony High	18,320	-	-	-	501,118
Houston High	14,849	2,000	-	-	306,523
Joe Redington Sr. Jr/Sr High	15,307	-	-	-	315,717
Mat-Su Career & Technical High	17,875	4,500	-	-	458,876
Palmer High	16,690	12,000	-	-	483,954
Wasilla High	18,621	5,000	-	-	457,958
<b>Small Attendance Area</b>	<b>41,681</b>	<b>12,750</b>	<b>-</b>	<b>-</b>	<b>581,631</b>
Beryozova	-	-	-	-	140
Glacier View	4,009	3,200	-	-	78,205
Sutton Elementary	6,581	1,000	-	-	102,710
Su-Valley Jr/Sr High	12,373	3,500	-	-	165,832
Talkeetna Elementary	6,403	1,300	-	-	104,692
Trapper Creek Elementary	3,825	3,500	-	-	43,352
Willow Elementary	8,490	250	-	-	86,700
<b>Alternative/Correspondence School</b>	<b>86,083</b>	<b>97,000</b>	<b>300</b>	<b>-</b>	<b>1,509,853</b>
AK Middle College	3,888	5,000	-	-	111,977
Burchell High	10,392	-	-	-	125,921
Mat-Su Central	55,224	90,000	300	-	943,118
Mat-Su Day School	5,791	-	-	-	107,262
Mat-Su Youth Facility (Mat-Su Secondary)	1,902	-	-	-	1,902
Valley Pathways	8,886	2,000	-	-	219,673
<b>Charter School</b>	<b>75,750</b>	<b>68,750</b>	<b>2,500</b>	<b>2,500</b>	<b>1,318,750</b>
Academy Charter	-	2,750	-	-	76,421
American Charter	-	7,000	-	-	78,297
Birchtree Charter	-	-	-	-	136,449
Fronteras Spanish Immersion Charter	10,000	7,000	-	-	287,172
Knik Charter School	750	4,000	500	2,500	170,444
Midnight Sun Family Learning Center	-	-	-	-	98,922
Twindly Bridge Charter	65,000	48,000	2,000	-	471,045

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

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

	320 Non- Certificated Salaries	360 Employee Benefits	410 Professional & Technical Services	420 Staff Travel	430 Utility Services
<b>District Wide</b>	<b>162,764</b>	<b>176,544</b>	<b>-</b>	<b>-</b>	<b>-</b>
District Wide Services	162,764	14,901	-	-	-
Education & Instruction	-	-	-	-	-
On-Behalf-Of Payments	-	161,643	-	-	-
<b>Grand Total</b>	<b>5,793,651</b>	<b>4,225,115</b>	<b>150</b>	<b>10,700</b>	<b>68,179</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

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

	440 Other Purchased Services	450 Supplies, Materials & Media	490 Other Expenses	510 Equipment	Grand Total
<b>District Wide</b>	-	1,200	-	-	<b>340,508</b>
District Wide Services	-	-	-	-	<b>177,665</b>
Education & Instruction	-	1,200	-	-	<b>1,200</b>
On-Behalf-Of Payments	-	-	-	-	<b>161,643</b>
<b>Grand Total</b>	<b>550,133</b>	<b>255,051</b>	<b>3,300</b>	<b>2,500</b>	<b>10,908,779</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

Fund 100 - General Fund  
State Function 510 - District Administration

	310 Certificated Salaries	320 Non- Certificated Salaries	360 Employee Benefits	410 Professional & Technical Services	420 Staff Travel
<b>District Wide</b>	<b>241,348</b>	<b>338,765</b>	<b>291,439</b>	<b>2,611</b>	<b>76,586</b>
Business & Operations	-	196,698	85,931	-	2,760
Office of the Superintendent	241,348	-	62,373	-	14,527
On-Behalf-Of Payments	-	-	38,559	-	-
Public Information Office	-	120,767	62,171	-	2,417
School Board	-	21,300	42,405	2,611	56,882
<b>Grand Total</b>	<b>241,348</b>	<b>338,765</b>	<b>291,439</b>	<b>2,611</b>	<b>76,586</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

Fund 100 - General Fund  
State Function 510 - District Administration

	425 Student Travel	440 Other Purchased Services	450 Supplies, Materials & Media	490 Other Expenses	Grand Total
<b>District Wide</b>	<b>1,967</b>	<b>105,228</b>	<b>32,227</b>	<b>4,164</b>	<b>1,094,335</b>
Business & Operations	-	-	-	-	285,389
Office of the Superintendent	-	-	10,184	2,877	331,309
On-Behalf-Of Payments	-	-	-	-	38,559
Public Information Office	-	33,845	17,692	1,287	238,179
School Board	1,967	71,383	4,351	-	200,899
<b>Grand Total</b>	<b>1,967</b>	<b>105,228</b>	<b>32,227</b>	<b>4,164</b>	<b>1,094,335</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

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

	310 Certificated Salaries	320 Non- Certificated Salaries	360 Employee Benefits	410 Professional & Technical Services	420 Staff Travel
<b>High School</b>	-	-	-	-	-
Houston High	-	-	-	-	-
<b>Charter School</b>	-	-	-	-	-
Academy Charter	-	-	-	-	-
American Charter	-	-	-	-	-
Birchtree Charter	-	-	-	-	-
Fronteras Spanish Immersion Charter	-	-	-	-	-
Knik Charter School	-	-	-	-	-
Midnight Sun Family Learning Center	-	-	-	-	-
Twindly Bridge Charter	-	-	-	-	-
<b>District Wide</b>	<b>18,000</b>	<b>5,349,183</b>	<b>3,086,369</b>	<b>936,924</b>	<b>132,849</b>
Accounting Department	-	459,364	261,480	1,500	4,100
Administration Building	-	-	-	-	-
Business & Operations	-	70,882	45,552	4,000	3,100
Career & Technical Education	-	67,124	44,380	-	-
Chief Financial Office	-	317,551	171,370	-	4,100
District Warehouse	-	287,734	172,303	-	-
District Wide Services	-	-	-	555,000	20,000
Education & Instruction	-	360,047	180,706	-	-
Equal Employment Opportunity	-	-	-	-	-
Federal Programs	-	65,278	34,977	-	-
Human Resources and Labor Contracts	18,000	725,748	405,140	10,443	33,204
Information & Technology	-	1,382,621	734,285	222,466	55,000
Office of the Superintendent	-	83,897	49,067	-	-
On-Behalf-Of Payments	-	-	151,413	-	-
Operating Reserves	-	303,068	100,934	-	-
Operations & Maintenance	-	123,315	85,352	-	-
Payroll Department	-	434,050	276,982	-	3,362
Purchasing Department	-	377,307	223,665	-	4,000
Risk Management	-	102,430	63,363	143,515	5,783
Safety & Emergency Preparedness	-	108,880	38,808	-	200
School Board	-	79,887	46,592	-	-
Student Support Services	-	-	-	-	-
<b>Grand Total</b>	<b>18,000</b>	<b>5,349,183</b>	<b>3,086,369</b>	<b>936,924</b>	<b>132,849</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

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

	430 Utility Services	440 Other Purchased Services	445 Insurance & Bonds Premiums	450 Supplies, Materials & Media	490 Other Expenses
<b>High School</b>	-	-	-	500	-
Houston High	-	-	-	500	-
<b>Charter School</b>	-	-	40,909	-	-
Academy Charter	-	-	21,763	-	-
American Charter	-	-	-	-	-
Birchtree Charter	-	-	-	-	-
Fronteras Spanish Immersion Charter	-	-	15,016	-	-
Knik Charter School	-	-	-	-	-
Midnight Sun Family Learning Center	-	-	-	-	-
Twindly Bridge Charter	-	-	4,130	-	-
<b>District Wide</b>	53,706	1,490,910	1,284,105	2,576,094	30,459
Accounting Department	-	86,550	-	8,745	1,000
Administration Building	15,566	-	-	5,500	-
Business & Operations	100	10,000	-	28,366	3,000
Career & Technical Education	-	3,841	-	-	-
Chief Financial Office	-	18,217	-	9,500	3,500
District Warehouse	-	3,250	-	42,592	-
District Wide Services	-	-	-	18,000	-
Education & Instruction	-	6,068	-	-	-
Equal Employment Opportunity	-	-	-	5,004	653
Federal Programs	-	3,932	-	1,000	-
Human Resources and Labor Contracts	-	8,703	25,047	6,962	-
Information & Technology	37,040	1,233,266	-	2,409,766	15,000
Office of the Superintendent	-	6,068	-	-	-
On-Behalf-Of Payments	-	-	-	-	-
Operating Reserves	-	-	-	-	-
Operations & Maintenance	-	3,825	-	-	-
Payroll Department	-	15,791	-	3,079	3,079
Purchasing Department	1,000	20,077	-	9,191	2,000
Risk Management	-	56,918	1,259,058	23,389	2,127
Safety & Emergency Preparedness	-	7,000	-	5,000	100
School Board	-	-	-	-	-
Student Support Services	-	7,404	-	-	-
<b>Grand Total</b>	<b>53,706</b>	<b>1,490,910</b>	<b>1,325,014</b>	<b>2,576,594</b>	<b>30,459</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

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

	495	510	
	Indirect Costs	Equipment	Grand Total
<b>High School</b>	-	-	<b>500</b>
Houston High	-	-	500
<b>Charter School</b>	<b>807,825</b>	-	<b>848,734</b>
Academy Charter	111,510	-	133,273
American Charter	78,964	-	78,964
Birchtree Charter	144,275	-	144,275
Fronteras Spanish Immersion Charter	135,694	-	150,710
Knik Charter School	107,225	-	107,225
Midnight Sun Family Learning Center	90,414	-	90,414
Twindly Bridge Charter	139,743	-	143,873
<b>District Wide</b>	<b>(2,927,831)</b>	<b>1,400,119</b>	<b>13,430,887</b>
Accounting Department	-	-	822,739
Administration Building	-	-	21,066
Business & Operations	-	-	165,000
Career & Technical Education	-	-	115,345
Chief Financial Office	-	-	524,238
District Warehouse	-	-	505,879
District Wide Services	(2,927,831)	-	(2,334,831)
Education & Instruction	-	-	546,821
Equal Employment Opportunity	-	-	5,657
Federal Programs	-	-	105,187
Human Resources and Labor Contracts	-	-	1,233,247
Information & Technology	-	1,400,119	7,489,563
Office of the Superintendent	-	-	139,032
On-Behalf-Of Payments	-	-	151,413
Operating Reserves	-	-	404,002
Operations & Maintenance	-	-	212,492
Payroll Department	-	-	736,343
Purchasing Department	-	-	637,240
Risk Management	-	-	1,656,583
Safety & Emergency Preparedness	-	-	159,988
School Board	-	-	126,479
Student Support Services	-	-	7,404
<b>Grand Total</b>	<b>(2,120,006)</b>	<b>1,400,119</b>	<b>14,280,121</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

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

	320 Non- Certificated Salaries	360 Employee Benefits	410 Professional & Technical Services	420 Staff Travel	430 Utility Services
<b>Elementary</b>	<b>1,192,814</b>	<b>909,807</b>	<b>-</b>	<b>-</b>	<b>390,560</b>
Big Lake Elementary	72,414	46,048	-	-	25,994
Butte Elementary	96,763	77,074	-	-	13,090
Cottonwood Creek Elementary	72,854	21,089	-	-	15,795
Dena'ina Elementary	72,542	69,521	-	-	12,993
Finger Lake Elementary	84,157	49,711	-	-	21,640
Fred & Sara Machetanz Elementary	56,593	64,550	-	-	30,866
Goose Bay Elementary	65,614	43,928	-	-	31,331
Iditarod Elementary	77,765	71,150	-	-	21,096
John Shaw Elementary	76,635	70,798	-	-	25,087
Knik Elementary	66,735	67,712	-	-	13,330
Meadow Lakes Elementary	76,077	47,190	-	-	26,066
Pioneer Peak Elementary	84,156	49,710	-	-	22,299
Ron Larson Elementary	58,425	41,686	-	-	20,619
Sherrod Elementary	81,275	72,243	-	-	27,018
Snowshoe Elementary	31,967	33,420	-	-	22,844
Swanson Elementary	84,090	73,123	-	-	37,453
Tanaina Elementary	34,752	10,854	-	-	23,039
<b>Middle School</b>	<b>644,909</b>	<b>506,065</b>	<b>-</b>	<b>-</b>	<b>148,187</b>
Colony Middle	123,547	85,462	-	-	25,801
Houston Middle	102,559	55,467	-	-	20,100
Palmer Jr Middle	116,135	130,018	-	-	33,617
Teeland Middle	150,208	117,208	-	-	28,049
Wasilla Middle	152,460	117,910	-	-	40,620
<b>High School</b>	<b>985,667</b>	<b>659,308</b>	<b>-</b>	<b>-</b>	<b>263,155</b>
Colony High	179,404	102,897	-	-	35,792
Houston High	74,831	23,370	-	-	40,379
Joe Redington Sr. Jr/Sr High	150,044	70,293	-	-	22,996
Mat-Su Career & Technical High	144,491	115,425	-	-	24,965
Palmer High	246,414	217,539	-	-	68,565
Wasilla High	190,483	129,784	-	-	70,458
<b>Small Attendance Area</b>	<b>228,233</b>	<b>184,301</b>	<b>-</b>	<b>-</b>	<b>90,340</b>
Beryozova	6,118	581	-	-	-
Glacier View	-	-	-	-	6,448
Sutton Elementary	28,773	32,422	-	-	13,831
Su-Valley Jr/Sr High	73,778	69,907	-	-	25,520
Talkeetna Elementary	28,773	32,422	-	-	14,903
Trapper Creek Elementary	31,967	9,988	-	-	8,280
Willow Elementary	58,824	38,981	-	-	21,358
<b>Alternative/Correspondence School</b>	<b>189,850</b>	<b>106,148</b>	<b>-</b>	<b>-</b>	<b>79,730</b>
AK Middle College	-	-	-	-	-
Burchell High	48,376	15,102	-	-	27,371
Mat-Su Central	44,477	37,319	-	-	26,726
Mat-Su Day School	35,747	34,596	-	-	4,409
Valley Pathways	61,250	19,131	-	-	21,224
<b>Charter School</b>	<b>194,098</b>	<b>204,305</b>	<b>5,450</b>	<b>-</b>	<b>136,699</b>
Academy Charter	46,831	53,296	450	-	11,494
American Charter	54,840	58,139	-	-	56,205
Birchtree Charter	25,589	25,567	-	-	-
Fronteras Spanish Immersion Charter	30,751	33,039	-	-	29,000
Knik Charter School	35,087	34,172	5,000	-	11,000
Midnight Sun Family Learning Center	-	-	-	-	23,000
Twindly Bridge Charter	1,000	92	-	-	6,000

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

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

	435 Energy	440 Other Purchased Services	445 Insurance & Bonds Premiums	450 Supplies, Materials & Media	490 Other Expenses
<b>Elementary</b>	<b>1,872,208</b>	<b>184,066</b>	<b>-</b>	<b>2,606</b>	<b>-</b>
Big Lake Elementary	102,896	21,937	-	356	-
Butte Elementary	67,684	17,989	-	-	-
Cottonwood Creek Elementary	171,611	2,640	-	500	-
Dena'ina Elementary	76,599	16,288	-	-	-
Finger Lake Elementary	94,990	2,640	-	-	-
Fred & Sara Machetanz Elementary	155,553	24,113	-	-	-
Goose Bay Elementary	81,067	19,817	-	200	-
Iditarod Elementary	99,540	4,400	-	-	-
John Shaw Elementary	127,537	2,200	-	-	-
Knik Elementary	137,931	18,775	-	-	-
Meadow Lakes Elementary	137,147	29,022	-	150	-
Pioneer Peak Elementary	71,486	2,640	-	300	-
Ron Larson Elementary	133,851	1,760	-	-	-
Sherrod Elementary	119,454	1,012	-	600	-
Snowshoe Elementary	84,211	16,193	-	-	-
Swanson Elementary	114,279	-	-	-	-
Tanaina Elementary	96,372	2,640	-	500	-
<b>Middle School</b>	<b>1,220,854</b>	<b>7,260</b>	<b>-</b>	<b>-</b>	<b>-</b>
Colony Middle	271,155	4,620	-	-	-
Houston Middle	113,293	-	-	-	-
Palmer Jr Middle	223,529	-	-	-	-
Teeland Middle	275,608	2,640	-	-	-
Wasilla Middle	337,269	-	-	-	-
<b>High School</b>	<b>2,194,340</b>	<b>96,134</b>	<b>-</b>	<b>-</b>	<b>-</b>
Colony High	455,915	8,580	-	-	-
Houston High	200,590	52,727	-	-	-
Joe Redington Sr. Jr/Sr High	167,458	27,897	-	-	-
Mat-Su Career & Technical High	360,345	6,930	-	-	-
Palmer High	462,652	-	-	-	-
Wasilla High	547,380	-	-	-	-
<b>Small Attendance Area</b>	<b>692,975</b>	<b>174,300</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beryozova	-	-	-	-	-
Glacier View	84,401	15,696	-	-	-
Sutton Elementary	75,568	19,708	-	-	-
Su-Valley Jr/Sr High	265,268	38,060	-	-	-
Talkeetna Elementary	103,315	14,953	-	-	-
Trapper Creek Elementary	64,228	17,259	-	-	-
Willow Elementary	100,195	68,624	-	-	-
<b>Alternative/Correspondence School</b>	<b>339,254</b>	<b>697,173</b>	<b>-</b>	<b>4,750</b>	<b>-</b>
AK Middle College	-	60,000	-	750	-
Burchell High	124,648	110	-	-	-
Mat-Su Central	45,449	605,633	-	1,000	-
Mat-Su Day School	40,712	30,660	-	-	-
Valley Pathways	128,445	770	-	3,000	-
<b>Charter School</b>	<b>256,000</b>	<b>1,606,600</b>	<b>-</b>	<b>97,253</b>	<b>5,000</b>
Academy Charter	55,000	36,000	-	18,000	-
American Charter	-	236,800	-	10,000	-
Birchtree Charter	70,000	606,200	-	9,253	-
Fronteras Spanish Immersion Charter	40,000	-	-	9,000	-
Knik Charter School	25,000	275,000	-	15,000	5,000
Midnight Sun Family Learning Center	41,000	387,600	-	5,000	-
Twindly Bridge Charter	25,000	65,000	-	31,000	-

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

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

	510 Equipment	Grand Total
<b>Elementary</b>	-	<b>4,552,061</b>
Big Lake Elementary	-	269,645
Butte Elementary	-	272,600
Cottonwood Creek Elementary	-	284,489
Dena'ina Elementary	-	247,943
Finger Lake Elementary	-	253,138
Fred & Sara Machetanz Elementary	-	331,675
Goose Bay Elementary	-	241,957
Iditarod Elementary	-	273,951
John Shaw Elementary	-	302,257
Knik Elementary	-	304,483
Meadow Lakes Elementary	-	315,652
Pioneer Peak Elementary	-	230,591
Ron Larson Elementary	-	256,341
Sherrod Elementary	-	301,602
Snowshoe Elementary	-	188,635
Swanson Elementary	-	308,945
Tanaina Elementary	-	168,157
<b>Middle School</b>	-	<b>2,527,275</b>
Colony Middle	-	510,585
Houston Middle	-	291,419
Palmer Jr Middle	-	503,299
Teeland Middle	-	573,713
Wasilla Middle	-	648,259
<b>High School</b>	-	<b>4,198,604</b>
Colony High	-	782,588
Houston High	-	391,897
Joe Redington Sr. Jr/Sr High	-	438,688
Mat-Su Career & Technical High	-	652,156
Palmer High	-	995,170
Wasilla High	-	938,105
<b>Small Attendance Area</b>	-	<b>1,370,149</b>
Beryozova	-	6,699
Glacier View	-	106,545
Sutton Elementary	-	170,302
Su-Valley Jr/Sr High	-	472,533
Talkeetna Elementary	-	194,366
Trapper Creek Elementary	-	131,722
Willow Elementary	-	287,982
<b>Alternative/Correspondence School</b>	-	<b>1,416,905</b>
AK Middle College	-	60,750
Burchell High	-	215,607
Mat-Su Central	-	760,604
Mat-Su Day School	-	146,124
Valley Pathways	-	233,820
<b>Charter School</b>	<b>11,000</b>	<b>2,516,405</b>
Academy Charter	10,000	231,071
American Charter	-	415,984
Birchtree Charter	-	736,609
Fronteras Spanish Immersion Charter	-	141,790
Knik Charter School	1,000	406,259
Midnight Sun Family Learning Center	-	456,600
Twindly Bridge Charter	-	128,092

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

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

	320 Non- Certificated Salaries	360 Employee Benefits	410 Professional & Technical Services	420 Staff Travel	430 Utility Services
<b>District Wide</b>	<b>3,667,982</b>	<b>2,237,161</b>	<b>5,501</b>	<b>4,792</b>	<b>182,922</b>
Administration Building	41,676	13,014	-	-	16,088
Compliance	85,903	51,175	-	-	39,000
Custodial Services	438,524	221,682	242	1,097	695
District Warehouse	8,937	2,792	-	-	7,700
District Wide Services	232,114	21,309	-	-	78,107
Information & Technology	-	-	-	-	4,735
On-Behalf-Of Payments	-	198,189	-	-	-
Operations & Maintenance	2,860,828	1,729,000	5,259	3,695	35,952
Purchasing Department	-	-	-	-	645
Risk Management	-	-	-	-	-
Student Support Services	-	-	-	-	-
<b>Grand Total</b>	<b>7,103,553</b>	<b>4,807,095</b>	<b>10,951</b>	<b>4,792</b>	<b>1,291,593</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

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

	435 Energy	440 Other Purchased Services	445 Insurance & Bonds Premiums	450 Supplies, Materials & Media	490 Other Expenses
<b>District Wide</b>	<b>279,694</b>	<b>632,790</b>	<b>2,404,450</b>	<b>1,193,749</b>	<b>9,000</b>
Administration Building	177,884	-	-	-	-
Compliance	-	135,996	-	32,500	-
Custodial Services	-	500	-	358,804	-
District Warehouse	19,367	3,000	-	-	-
District Wide Services	-	130,000	-	-	-
Information & Technology	-	-	-	-	-
On-Behalf-Of Payments	-	-	-	-	-
Operations & Maintenance	69,531	363,294	-	802,445	9,000
Purchasing Department	12,912	-	-	-	-
Risk Management	-	-	2,404,450	-	-
Student Support Services	-	-	-	-	-
<b>Grand Total</b>	<b>6,855,325</b>	<b>3,398,323</b>	<b>2,404,450</b>	<b>1,298,358</b>	<b>14,000</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

Fund  
State Function

100 - General Fund  
600 - Operations & Maintenance

	510 Equipment	Grand Total
<b>District Wide</b>	<b>212,000</b>	<b>10,830,041</b>
Administration Building	-	248,662
Compliance	-	344,574
Custodial Services	4,000	1,025,544
District Warehouse	-	41,796
District Wide Services	-	461,530
Information & Technology	-	4,735
On-Behalf-Of Payments	-	198,189
Operations & Maintenance	8,000	5,887,004
Purchasing Department	-	13,557
Risk Management	-	2,404,450
Student Support Services	200,000	200,000
<b>Grand Total</b>	<b>223,000</b>	<b>27,411,440</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

Fund  
State Function

100 - General Fund  
700 - Student Activities

	310 Certificated Salaries	320 Non- Certificated Salaries	360 Employee Benefits	420 Staff Travel	425 Student Travel
<b>Elementary</b>	<b>123,998</b>	<b>-</b>	<b>26,962</b>	<b>-</b>	<b>-</b>
Big Lake Elementary	7,294	-	1,586	-	-
Butte Elementary	7,294	-	1,586	-	-
Cottonwood Creek Elementary	7,294	-	1,586	-	-
Dena'ina Elementary	7,294	-	1,586	-	-
Finger Lake Elementary	7,294	-	1,586	-	-
Fred & Sara Machetanz Elementary	7,294	-	1,586	-	-
Goose Bay Elementary	7,294	-	1,586	-	-
Iditarod Elementary	7,294	-	1,586	-	-
John Shaw Elementary	7,294	-	1,586	-	-
Knik Elementary	7,294	-	1,586	-	-
Meadow Lakes Elementary	7,294	-	1,586	-	-
Pioneer Peak Elementary	7,294	-	1,586	-	-
Ron Larson Elementary	7,294	-	1,586	-	-
Sherrod Elementary	7,294	-	1,586	-	-
Snowshoe Elementary	7,294	-	1,586	-	-
Swanson Elementary	7,294	-	1,586	-	-
Tanaina Elementary	7,294	-	1,586	-	-
<b>Middle School</b>	<b>382,000</b>	<b>-</b>	<b>83,050</b>	<b>-</b>	<b>-</b>
Colony Middle	76,400	-	16,610	-	-
Houston Middle	76,400	-	16,610	-	-
Palmer Jr Middle	76,400	-	16,610	-	-
Teeland Middle	76,400	-	16,610	-	-
Wasilla Middle	76,400	-	16,610	-	-
<b>High School</b>	<b>1,615,931</b>	<b>-</b>	<b>428,343</b>	<b>-</b>	<b>-</b>
Colony High	308,253	-	86,644	-	-
Houston High	308,253	-	86,644	-	-
Joe Redington Sr. Jr/Sr High	278,539	-	60,554	-	-
Mat-Su Career & Technical High	80,257	-	17,448	-	-
Palmer High	325,817	-	89,386	-	-
Wasilla High	314,812	-	87,667	-	-
<b>Small Attendance Area</b>	<b>209,406</b>	<b>-</b>	<b>50,499</b>	<b>-</b>	<b>-</b>
Glacier View	28,326	-	6,158	-	-
Sutton Elementary	2,084	-	453	-	-
Su-Valley Jr/Sr High	172,744	-	42,529	-	-
Talkeetna Elementary	2,084	-	453	-	-
Trapper Creek Elementary	2,084	-	453	-	-
Willow Elementary	2,084	-	453	-	-
<b>Alternative/Correspondence School</b>	<b>37,768</b>	<b>-</b>	<b>8,212</b>	<b>-</b>	<b>-</b>
AK Middle College	9,442	-	2,053	-	-
Burchell High	9,442	-	2,053	-	-
Mat-Su Central	9,442	-	2,053	-	-
Valley Pathways	9,442	-	2,053	-	-
<b>Charter School</b>	<b>16,433</b>	<b>1,000</b>	<b>2,565</b>	<b>-</b>	<b>-</b>
American Charter	-	-	-	-	-
Knik Charter School	16,433	-	2,565	-	-
Twindly Bridge Charter	-	1,000	-	-	-
<b>District Wide</b>	<b>202,223</b>	<b>4,721</b>	<b>348,600</b>	<b>1,000</b>	<b>522,000</b>
District Wide Services	140,850	4,721	23,014	-	-
Education & Instruction	-	-	-	-	522,000
Federal Programs	61,373	-	13,342	1,000	-
On-Behalf-Of Payments	-	-	312,244	-	-
<b>Grand Total</b>	<b>2,587,759</b>	<b>5,721</b>	<b>948,231</b>	<b>1,000</b>	<b>522,000</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

Fund 100 - General Fund  
State Function 700 - Student Activities

	440 Other Purchased Services	450 Supplies, Materials & Media	490 Other Expenses	Grand Total
<b>Elementary</b>	-	-	-	<b>150,960</b>
Big Lake Elementary	-	-	-	8,880
Butte Elementary	-	-	-	8,880
Cottonwood Creek Elementary	-	-	-	8,880
Dena'ina Elementary	-	-	-	8,880
Finger Lake Elementary	-	-	-	8,880
Fred & Sara Machetanz Elementary	-	-	-	8,880
Goose Bay Elementary	-	-	-	8,880
Iditarod Elementary	-	-	-	8,880
John Shaw Elementary	-	-	-	8,880
Knik Elementary	-	-	-	8,880
Meadow Lakes Elementary	-	-	-	8,880
Pioneer Peak Elementary	-	-	-	8,880
Ron Larson Elementary	-	-	-	8,880
Sherrod Elementary	-	-	-	8,880
Snowshoe Elementary	-	-	-	8,880
Swanson Elementary	-	-	-	8,880
Tanaina Elementary	-	-	-	8,880
<b>Middle School</b>	-	-	-	<b>465,050</b>
Colony Middle	-	-	-	93,010
Houston Middle	-	-	-	93,010
Palmer Jr Middle	-	-	-	93,010
Teeland Middle	-	-	-	93,010
Wasilla Middle	-	-	-	93,010
<b>High School</b>	-	-	-	<b>2,044,274</b>
Colony High	-	-	-	394,897
Houston High	-	-	-	394,897
Joe Redington Sr. Jr/Sr High	-	-	-	339,093
Mat-Su Career & Technical High	-	-	-	97,705
Palmer High	-	-	-	415,203
Wasilla High	-	-	-	402,479
<b>Small Attendance Area</b>	-	-	-	<b>259,905</b>
Glacier View	-	-	-	34,484
Sutton Elementary	-	-	-	2,537
Su-Valley Jr/Sr High	-	-	-	215,273
Talkeetna Elementary	-	-	-	2,537
Trapper Creek Elementary	-	-	-	2,537
Willow Elementary	-	-	-	2,537
<b>Alternative/Correspondence School</b>	-	-	-	<b>45,980</b>
AK Middle College	-	-	-	11,495
Burchell High	-	-	-	11,495
Mat-Su Central	-	-	-	11,495
Valley Pathways	-	-	-	11,495
<b>Charter School</b>	-	750	1,000	<b>21,748</b>
American Charter	-	750	-	750
Knik Charter School	-	-	-	18,998
Twindly Bridge Charter	-	-	1,000	2,000
<b>District Wide</b>	<b>128,900</b>	<b>79,000</b>	<b>35,000</b>	<b>1,321,444</b>
District Wide Services	-	-	-	168,585
Education & Instruction	125,000	78,000	35,000	760,000
Federal Programs	3,900	1,000	-	80,615
On-Behalf-Of Payments	-	-	-	312,244
<b>Grand Total</b>	<b>128,900</b>	<b>79,750</b>	<b>36,000</b>	<b>4,309,361</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

Fund 100 - General Fund  
State Function 780 - Community Services

	450 Supplies, Materials & Media	Grand Total
<b>Small Attendance Area</b>	<b>30,000</b>	<b>30,000</b>
Talkeetna Elementary	20,000	20,000
Trapper Creek Elementary	5,000	5,000
Willow Elementary	5,000	5,000
<b>Grand Total</b>	<b>30,000</b>	<b>30,000</b>

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**FY 2023 Expenditure Summary**  
**Function - Object - Location**

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

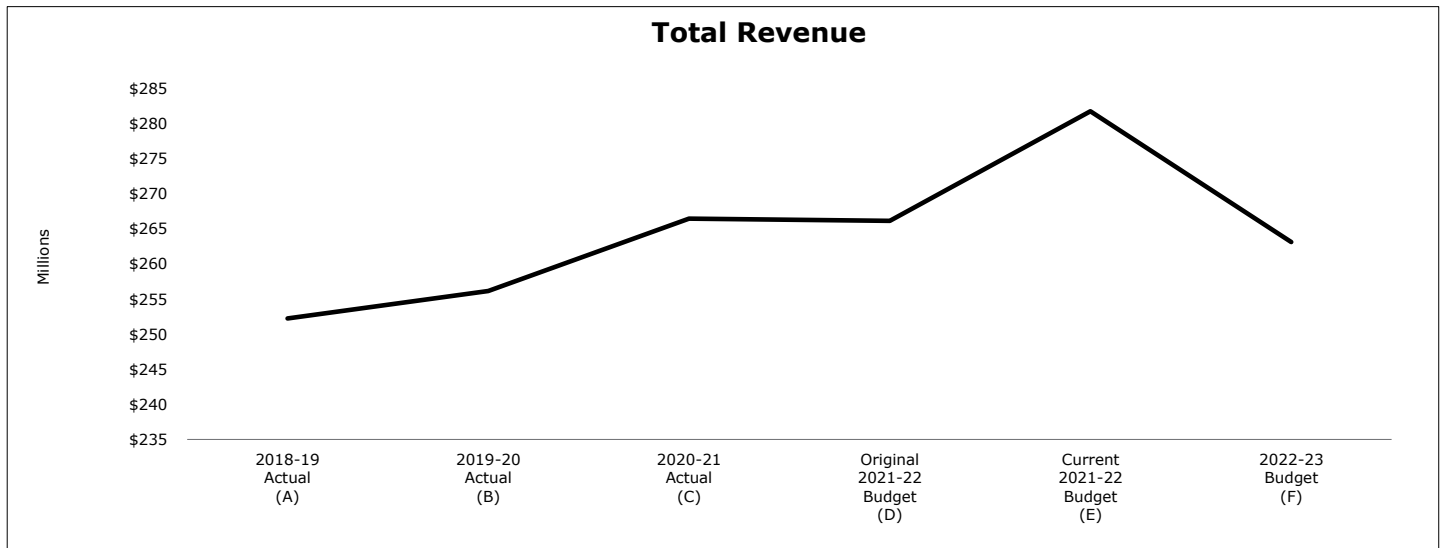
	550 Transfers to Other Funds	Grand Total
Charter School	393,600	393,600
Fronteras Spanish Immersion Charter	393,600	393,600
District Wide	3,648,618	3,648,618
Student Transportation	3,648,618	3,648,618
Grand Total	4,042,218	4,042,218

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund Revenue Summary  
Location: District Wide  
Date: 6/15/2022

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>REVENUE FROM LOCAL SOURCES:</b>								
011 Borough Direct Appropriation	\$ 58,374,918	\$ 60,665,932	\$ 62,310,148	\$ 65,841,806	\$ 64,191,806	\$ 68,929,199	\$ 4,737,393	7%
020 Food Services Meal Sales	-	-	-	-	-	-	-	0%
044 Local Revenue	593,267	417,211	559,155	125,000	50,000	100,000	50,000	100%
046 Other Local Reimbursements	447,749	410,776	483,856	350,000	102,423	100,000	(2,423)	-2%
<b>Total Local Source Revenue</b>	<b>59,415,934</b>	<b>61,493,919</b>	<b>63,353,159</b>	<b>66,316,806</b>	<b>64,344,229</b>	<b>69,129,199</b>	<b>4,784,970</b>	<b>7%</b>
<b>REVENUE FROM STATE SOURCES:</b>								
051 Foundation Program	169,485,342	169,667,391	173,028,762	170,439,031	172,979,347	170,802,082	(2,177,265)	-1%
052 Quality Schools	541,059	543,865	555,955	553,087	-	558,461	558,461	100%
056 TRS Revenue On-Behalf	16,208,585	17,889,178	17,841,542	19,460,606	19,460,606	12,096,936	(7,363,670)	-38%
057 PERS Revenue On-Behalf	1,966,871	2,338,553	3,022,315	3,038,299	3,038,299	1,055,796	(1,982,503)	-65%
090 Other State Revenues	2,740,246	3,994,080	64,408	65,000	64,524	7,832,297	7,767,773	12039%
<b>Total State Source Revenue</b>	<b>190,942,103</b>	<b>194,433,067</b>	<b>194,512,982</b>	<b>193,556,023</b>	<b>195,542,776</b>	<b>192,345,572</b>	<b>(3,197,204)</b>	<b>-2%</b>
<b>REVENUE FROM FEDERAL SOURCES:</b>								
047 E-Rate Revenue	1,276,298	1,344,024	1,439,607	1,383,261	1,383,261	965,173	(418,088)	-30%
140 Direct Federal Revenue	-	217,486	190,673	-	25,937	-	(25,937)	-100%
152 Medicaid Reimbursement	618,220	18,384	501,424	480,000	400,000	500,000	100,000	25%
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-	0%
<b>Total Federal Source Revenue</b>	<b>1,894,518</b>	<b>235,870</b>	<b>692,097</b>	<b>480,000</b>	<b>425,937</b>	<b>1,465,173</b>	<b>74,063</b>	<b>17%</b>
<b>APPROPRIATIONS &amp; TRANSFERS:</b>								
015 Fund Balance Appropriation	-	-	7,780,774	5,809,979	9,583,151	200,000	(9,383,151)	-98%
250 Transfers from Other Funds	-	-	147,052	-	11,900,000	-	(11,900,000)	-100%
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>7,927,826</b>	<b>5,809,979</b>	<b>21,483,151</b>	<b>200,000</b>	<b>(21,283,151)</b>	<b>-99%</b>
<b>REVENUE TOTAL</b>	<b>\$ 252,252,555</b>	<b>\$ 256,162,856</b>	<b>\$ 266,486,064</b>	<b>\$ 266,162,808</b>	<b>\$ 281,796,093</b>	<b>\$ 263,139,944</b>	<b>\$ (19,621,322)</b>	<b>-7%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund Expenditure Summary  
Location: District Wide  
Date: 6/15/2022

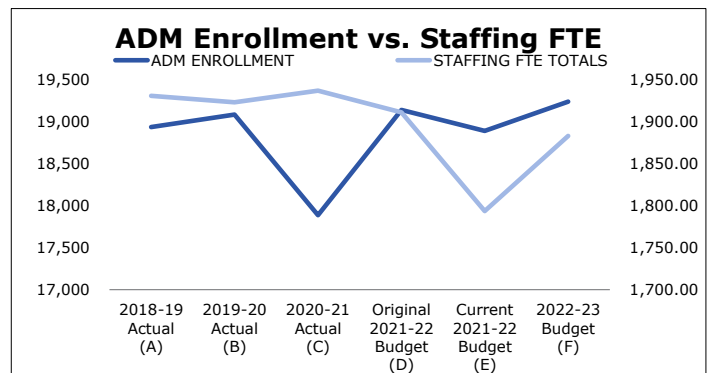
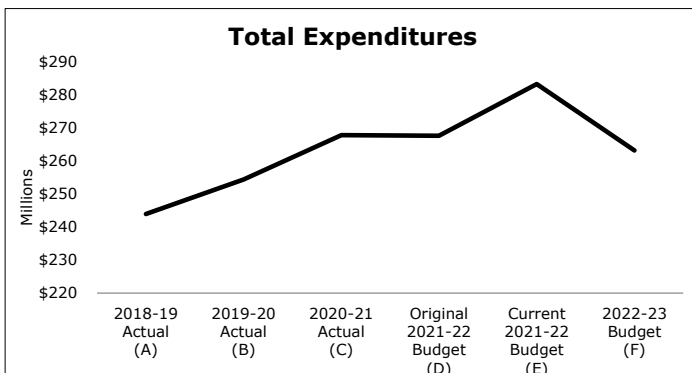
**EXPENDITURES SUMMARY**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 95,792,736	\$ 95,705,954	\$ 101,862,166	\$ 100,879,787	\$ 93,709,192	\$ 100,306,269	\$ 6,597,077	7%
320 Non-Certificated Salaries	34,343,454	35,231,590	35,666,416	37,541,149	36,666,838	37,842,165	1,175,327	3%
360 Employee Benefits	76,466,666	79,569,063	83,518,865	86,381,048	82,179,053	76,143,586	(6,035,467)	-7%
<b>Total Personnel</b>	<b>206,602,856</b>	<b>210,506,607</b>	<b>221,047,447</b>	<b>224,801,984</b>	<b>212,555,083</b>	<b>214,292,020</b>	<b>1,736,937</b>	<b>1%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	4,955,943	5,053,725	5,925,058	5,769,711	7,893,402	7,390,039	(503,363)	-6%
420 Staff Travel	500,219	326,339	225,235	522,455	460,926	539,107	78,181	17%
425 Student Travel	889,473	817,887	294,598	886,618	1,050,144	1,151,649	101,505	10%
430 Utility Services	3,003,069	3,091,348	2,093,518	2,458,749	2,567,352	2,311,130	(256,222)	-10%
435 Energy	5,526,342	5,224,492	5,150,148	6,146,768	5,895,567	6,855,325	959,758	16%
440 Purchased Services	5,806,300	5,947,501	5,742,947	6,802,070	6,854,716	7,012,263	157,547	2%
445 Insurance & Bond Premiums	1,773,430	2,291,281	2,671,379	2,705,392	3,097,233	3,729,464	632,231	20%
450 Supplies, Materials & Media	9,572,637	9,260,280	12,283,500	14,098,881	14,577,819	15,284,379	706,560	5%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	1,035,573	448,071	602,837	833,950	849,300	835,230	(14,070)	-2%
495 Indirect Costs	(850,495)	(608,926)	(1,148,677)	(1,480,260)	(2,425,275)	(2,120,006)	305,269	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	1,002,902	1,154,229	762,307	1,157,902	2,030,338	1,817,126	(213,212)	-11%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	29,700	30,888	-	-	-	0%
<b>Total Non-Personnel</b>	<b>33,215,393</b>	<b>33,006,226</b>	<b>34,632,550</b>	<b>39,933,124</b>	<b>42,851,522</b>	<b>44,805,706</b>	<b>1,954,184</b>	<b>5%</b>
550 Transfers to Other Funds	4,087,481	10,811,891	12,071,100	2,810,961	27,772,744	4,042,218	(23,730,526)	-85%
<b>TOTAL EXPENDITURES</b>	<b>\$ 243,905,730</b>	<b>\$ 254,324,725</b>	<b>\$ 267,751,098</b>	<b>\$ 267,546,069</b>	<b>\$ 283,179,349</b>	<b>\$ 263,139,944</b>	<b>\$ (20,039,405)</b>	<b>-7%</b>

**ADM ENROLLMENT & STAFFING FTE SUMMARY**

	18931.80	19080.25	17885.13	19135.00	18886.19	19233.00	346.81	2%
<b>ADM ENROLLMENT</b>								
<b>CERTIFICATED FTE</b>								
Director	7.99	7.99	6.49	6.49	6.49	6.49	-	0%
Administrator	62.69	61.69	63.89	62.99	61.64	63.93	2.29	4%
Classroom Teacher	732.58	732.58	688.31	678.35	603.03	633.81	30.78	5%
SPED Teacher	212.56	207.06	207.69	198.09	208.89	199.34	(9.55)	-5%
Specialist - Schools	83.51	85.01	104.09	92.18	86.53	94.24	7.71	9%
Counselor	30.99	30.49	34.80	32.75	28.31	34.97	6.66	24%
Nurse	32.22	31.62	31.03	30.73	30.73	27.89	(2.84)	-9%
Specialist - Department	96.38	95.38	99.93	104.18	89.74	109.18	19.44	22%
<b>Total Certificated</b>	<b>1,258.92</b>	<b>1,251.82</b>	<b>1,236.23</b>	<b>1,205.76</b>	<b>1,115.36</b>	<b>1,169.85</b>	<b>54.49</b>	<b>5%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	7.00	7.00	7.00	7.00	7.00	7.00	-	0%
Director	6.25	6.25	6.00	5.00	5.00	6.00	1.00	20%
Supervisor	29.00	28.50	33.00	33.00	32.50	38.00	5.50	17%
Instructional Aide	302.73	299.73	322.00	330.75	322.78	335.42	12.65	4%
Support Staff	133.38	134.38	139.43	156.50	136.32	153.20	16.88	12%
Custodial Staff	103.60	101.60	103.13	102.38	100.13	99.90	(0.23)	0%
Specialist - Department	89.41	93.28	89.58	70.30	74.30	73.30	(1.00)	-1%
<b>Total Non-Certificated</b>	<b>671.37</b>	<b>670.74</b>	<b>700.14</b>	<b>704.93</b>	<b>678.03</b>	<b>712.82</b>	<b>34.79</b>	<b>5%</b>
<b>STAFFING FTE TOTALS</b>	<b>1,930.29</b>	<b>1,922.56</b>	<b>1,936.36</b>	<b>1,910.69</b>	<b>1,793.39</b>	<b>1,882.66</b>	<b>89.26</b>	<b>5%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: **001 Palmer High School**  
Date: 6/15/2022

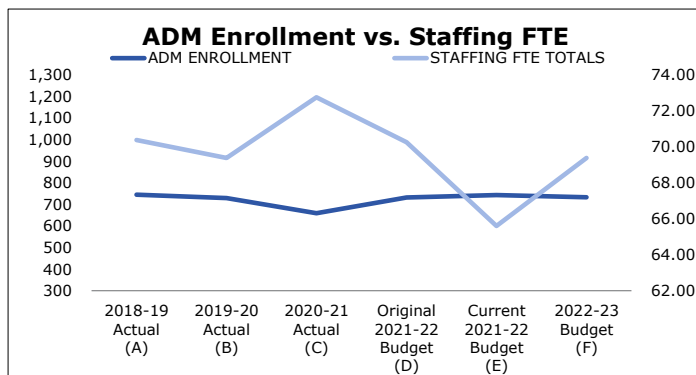
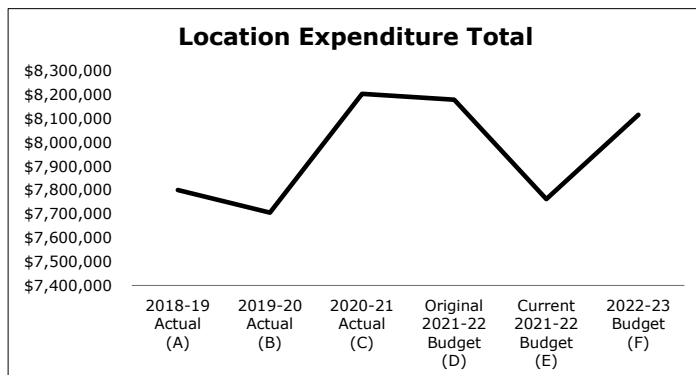
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 3,865,073	\$ 3,855,070	\$ 4,103,904	\$ 3,973,026	\$ 3,687,357	\$ 4,057,368	\$ 370,011	10%
320 Non-Certificated Salaries	964,379	1,049,867	1,131,564	1,088,723	1,137,003	1,010,482	(126,521)	-11%
360 Employee Benefits	2,234,301	2,206,380	2,418,584	2,458,623	2,253,358	2,380,914	127,556	6%
<b>Total Personnel</b>	<b>7,063,753</b>	<b>7,111,318</b>	<b>7,654,053</b>	<b>7,520,372</b>	<b>7,077,718</b>	<b>7,448,764</b>	<b>371,046</b>	<b>5%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	1,747	-	38,584	18,750	(19,834)	-51%
420 Staff Travel	13,016	8,593	3,960	3,960	3,960	3,960	-	0%
425 Student Travel	75,750	76,695	27,626	-	93,351	-	(93,351)	-100%
430 Utility Services	97,986	84,986	45,250	79,038	55,158	81,825	26,667	48%
435 Energy	411,626	271,299	284,988	483,575	316,274	462,652	146,378	46%
440 Purchased Services	21,698	31,365	52,399	9,922	61,289	16,690	(44,599)	-73%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	102,095	111,839	119,410	81,054	86,980	82,120	(4,860)	-6%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	13,906	9,254	14,072	722	28,762	1,000	(27,762)	-97%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>736,077</b>	<b>594,031</b>	<b>549,452</b>	<b>658,271</b>	<b>684,358</b>	<b>666,997</b>	<b>(17,361)</b>	<b>-3%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 7,799,830</b>	<b>\$ 7,705,349</b>	<b>\$ 8,203,504</b>	<b>\$ 8,178,643</b>	<b>\$ 7,762,076</b>	<b>\$ 8,115,761</b>	<b>\$ 353,685</b>	<b>5%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>744.78</b>	<b>729.08</b>	<b>658.93</b>	<b>732.00</b>	<b>742.98</b>	<b>733.00</b>	<b>(9.98)</b>	<b>-1%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	3.00	2.00	3.00	3.00	3.00	3.00	-	0%
Classroom Teacher	30.00	30.00	23.00	22.00	21.00	21.00	-	0%
SPED Teacher	10.00	10.00	9.00	9.00	9.00	8.00	(1.00)	-11%
Specialist - Schools	2.00	2.00	8.50	7.00	7.00	9.00	2.00	29%
Counselor	3.00	3.00	3.00	3.00	2.00	3.00	1.00	50%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	0.10	-	(0.10)	-100%
<b>Total Certificated</b>	<b>49.00</b>	<b>48.00</b>	<b>47.50</b>	<b>45.00</b>	<b>43.10</b>	<b>45.00</b>	<b>1.90</b>	<b>4%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	0.75	0.75	1.00	1.00	1.00	1.00	-	0%
Instructional Aide	9.63	9.63	12.25	12.25	10.50	11.38	0.88	8%
Support Staff	5.00	5.00	6.00	6.00	5.00	6.00	1.00	20%
Custodial Staff	6.00	6.00	6.00	6.00	6.00	6.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>21.38</b>	<b>21.38</b>	<b>25.25</b>	<b>25.25</b>	<b>22.50</b>	<b>24.38</b>	<b>1.88</b>	<b>8%</b>
<b>STAFFING FTE TOTALS</b>	<b>70.38</b>	<b>69.38</b>	<b>72.75</b>	<b>70.25</b>	<b>65.60</b>	<b>69.38</b>	<b>3.78</b>	<b>6%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 002 Su-Valley Jr/Sr High School  
Date: 6/15/2022

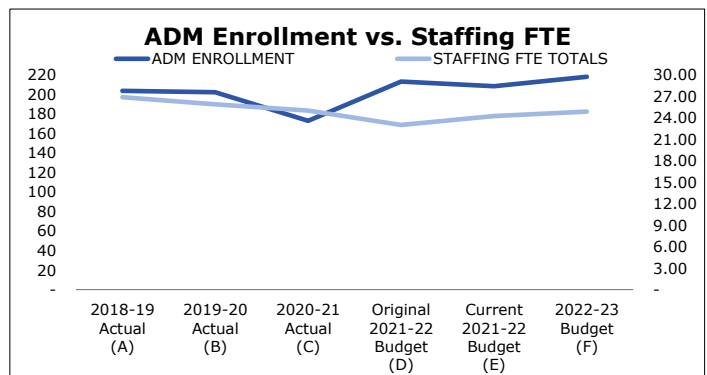
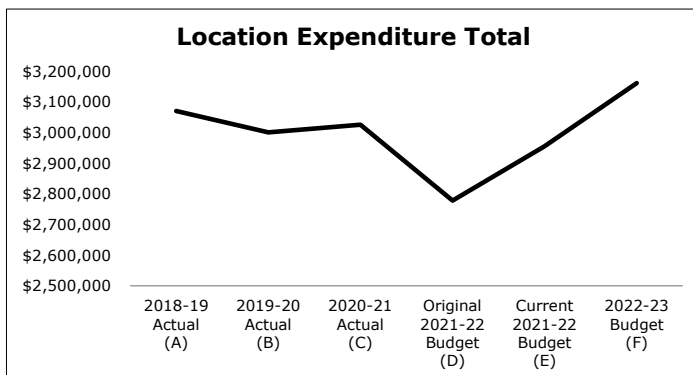
LOCATION EXPENDITURES

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 1,536,984	\$ 1,523,073	\$ 1,542,030	\$ 1,386,250	\$ 1,450,078	\$ 1,492,343	\$ 42,265	3%
320 Non-Certificated Salaries	319,348	293,802	321,614	307,355	331,501	376,054	44,553	13%
360 Employee Benefits	872,304	859,463	865,498	813,053	820,077	901,968	81,891	10%
<b>Total Personnel</b>	<b>2,728,636</b>	<b>2,676,338</b>	<b>2,729,142</b>	<b>2,506,658</b>	<b>2,601,656</b>	<b>2,770,365</b>	<b>168,709</b>	<b>6%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	408	-	195	-	-	-	-	0%
420 Staff Travel	2,682	1,669	1,470	4,820	2,445	3,500	1,055	43%
425 Student Travel	38,875	35,782	12,897	-	54,280	-	(54,280)	-100%
430 Utility Services	52,494	55,580	32,893	40,739	34,900	47,364	12,464	36%
435 Energy	182,556	172,755	162,096	159,705	201,712	265,268	63,556	32%
440 Purchased Services	41,932	41,900	59,678	42,600	30,915	50,433	19,518	63%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	100%
450 Supplies, Materials & Media	20,039	15,306	22,355	22,580	27,040	23,307	(3,733)	-14%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	2,375	1,036	1,438	950	2,435	950	(1,485)	-61%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	3,415	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>341,361</b>	<b>324,028</b>	<b>296,437</b>	<b>271,394</b>	<b>353,727</b>	<b>390,822</b>	<b>37,095</b>	<b>10%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 3,069,997</b>	<b>\$ 3,000,366</b>	<b>\$ 3,025,579</b>	<b>\$ 2,778,052</b>	<b>\$ 2,955,383</b>	<b>\$ 3,161,187</b>	<b>\$ 205,804</b>	<b>7%</b>

LOCATION ADM ENROLLMENT & STAFFING FTE

ADM ENROLLMENT	203.70	202.15	172.90	213.00	208.30	218.00	9.70	5%
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	10.50	9.50	7.00	7.00	6.00	6.00	-	0%
SPED Teacher	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Specialist - Schools	2.25	2.25	3.25	2.25	2.75	3.50	0.75	27%
Counselor	1.00	1.00	1.00	-	1.00	1.00	-	0%
Nurse	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Department	-	-	-	-	0.75	-	(0.75)	-100%
<b>Total Certificated</b>	<b>18.25</b>	<b>17.25</b>	<b>15.75</b>	<b>13.75</b>	<b>15.00</b>	<b>15.00</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	3.63	3.63	5.25	5.25	5.25	5.88	0.63	12%
Support Staff	3.00	3.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>8.63</b>	<b>8.63</b>	<b>9.25</b>	<b>9.25</b>	<b>9.25</b>	<b>9.88</b>	<b>0.63</b>	<b>7%</b>
<b>STAFFING FTE TOTALS</b>	<b>26.88</b>	<b>25.88</b>	<b>25.00</b>	<b>23.00</b>	<b>24.25</b>	<b>24.88</b>	<b>0.63</b>	<b>3%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 003 Wasilla High School  
Date: 6/15/2022

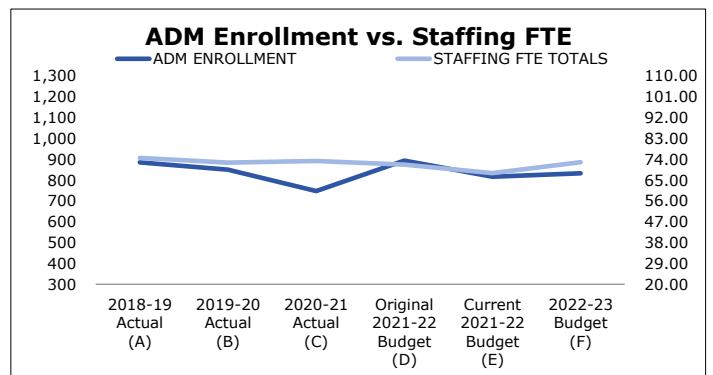
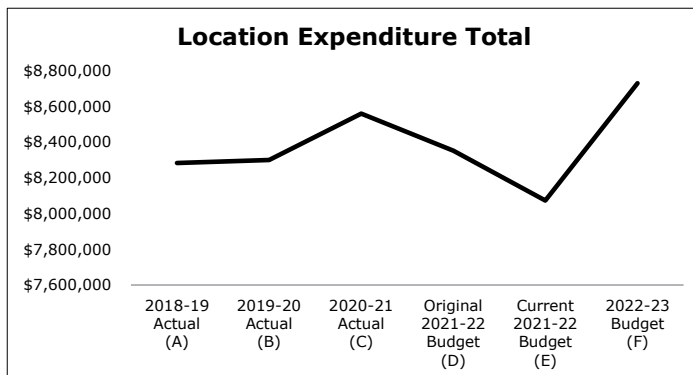
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 4,226,994	\$ 4,245,277	\$ 4,492,155	\$ 4,351,583	\$ 3,972,736	\$ 4,419,525	\$ 446,789	11%
320 Non-Certificated Salaries	965,062	987,000	929,208	851,047	970,806	975,067	4,261	0%
360 Employee Benefits	2,405,161	2,438,239	2,439,412	2,432,183	2,338,418	2,550,225	211,807	9%
<b>Total Personnel</b>	<b>7,597,217</b>	<b>7,670,515</b>	<b>7,860,775</b>	<b>7,634,813</b>	<b>7,281,960</b>	<b>7,944,817</b>	<b>662,857</b>	<b>9%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	2,000	-	37,500	19,166	(18,334)	-49%
420 Staff Travel	6,561	4,433	5,253	4,460	3,960	4,460	500	13%
425 Student Travel	56,373	59,833	26,064	-	77,819	-	(77,819)	-100%
430 Utility Services	85,699	83,039	56,985	77,417	71,643	99,349	27,706	39%
435 Energy	342,329	343,780	415,222	499,940	385,090	547,380	162,290	42%
440 Purchased Services	29,068	49,030	71,811	17,387	76,025	22,621	(53,404)	-70%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	152,114	75,529	97,977	114,798	126,904	88,430	(38,474)	-30%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	12,349	12,816	22,321	2,300	11,471	2,000	(9,471)	-83%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>684,491</b>	<b>628,460</b>	<b>697,633</b>	<b>716,302</b>	<b>790,412</b>	<b>783,406</b>	<b>(7,006)</b>	<b>-1%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 8,281,708</b>	<b>\$ 8,298,975</b>	<b>\$ 8,558,408</b>	<b>\$ 8,351,115</b>	<b>\$ 8,072,372</b>	<b>\$ 8,728,223</b>	<b>\$ 655,851</b>	<b>8%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>885.72</b>	<b>850.14</b>	<b>747.60</b>	<b>894.00</b>	<b>816.80</b>	<b>833.00</b>	<b>16.20</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	3.00	3.00	3.00	3.00	3.00	3.00	-	0%
Classroom Teacher	35.00	34.00	26.50	27.00	22.00	24.00	2.00	9%
SPED Teacher	9.00	9.00	9.00	9.00	9.00	9.00	-	0%
Specialist - Schools	2.00	2.00	10.00	9.00	9.00	10.50	1.50	17%
Counselor	4.00	3.00	3.00	2.00	1.00	2.00	1.00	100%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>54.00</b>	<b>52.00</b>	<b>52.50</b>	<b>51.00</b>	<b>45.00</b>	<b>49.50</b>	<b>4.50</b>	<b>10%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aide	9.63	9.63	8.75	8.75	11.05	12.25	1.20	11%
Support Staff	5.00	5.00	5.00	5.00	5.00	5.00	-	0%
Custodial Staff	5.00	5.00	6.00	6.00	6.00	5.00	(1.00)	-17%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>20.63</b>	<b>20.63</b>	<b>20.75</b>	<b>20.75</b>	<b>23.05</b>	<b>23.25</b>	<b>0.20</b>	<b>1%</b>
<b>STAFFING FTE TOTALS</b>	<b>74.63</b>	<b>72.63</b>	<b>73.25</b>	<b>71.75</b>	<b>68.05</b>	<b>72.75</b>	<b>4.70</b>	<b>7%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 004 Houston Jr/Sr High School  
Date: 6/15/2022

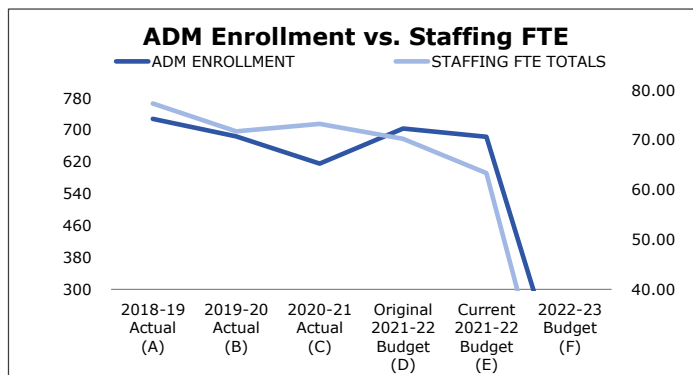
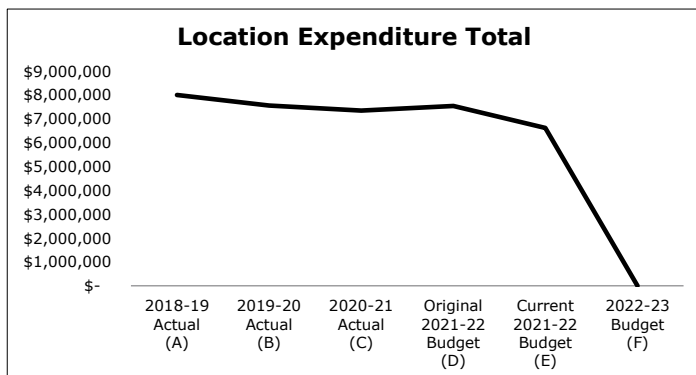
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 4,011,556	\$ 3,769,341	\$ 3,662,838	\$ 3,814,184	\$ 3,191,771	\$ -	\$ (3,191,771)	-100%
320 Non-Certificated Salaries	1,020,929	1,016,426	1,031,621	988,609	947,464	-	(947,464)	-100%
360 Employee Benefits	2,407,151	2,209,774	2,156,846	2,271,602	1,840,484	-	(1,840,484)	-100%
<b>Total Personnel</b>	<b>7,439,635</b>	<b>6,995,541</b>	<b>6,851,305</b>	<b>7,074,395</b>	<b>5,979,719</b>	<b>-</b>	<b>(5,979,719)</b>	<b>-100%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	4,261	3,126	3,960	4,057	3,342	-	(3,342)	-100%
425 Student Travel	75,313	66,736	28,264	-	90,996	-	(90,996)	-100%
430 Utility Services	77,220	77,780	51,465	43,252	61,224	-	(61,224)	-100%
435 Energy	249,247	265,499	264,894	290,381	311,991	-	(311,991)	-100%
440 Purchased Services	66,061	79,581	70,961	57,611	88,989	-	(88,989)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	84,943	69,185	70,147	77,390	82,611	-	(82,611)	-100%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	6,496	5,050	6,645	200	4,200	-	(4,200)	-100%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	1,901	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>563,542</b>	<b>566,957</b>	<b>498,238</b>	<b>472,891</b>	<b>643,353</b>	<b>-</b>	<b>(643,353)</b>	<b>-100%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 8,003,177</b>	<b>\$ 7,562,498</b>	<b>\$ 7,349,543</b>	<b>\$ 7,547,286</b>	<b>\$ 6,623,072</b>	<b>\$ -</b>	<b>\$ (6,623,072)</b>	<b>-100%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>728.20</b>	<b>684.20</b>	<b>616.07</b>	<b>704.00</b>	<b>683.35</b>	<b>-</b>	<b>(683.35)</b>	<b>-100%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	4.00	3.00	3.00	3.00	2.00	-	(2.00)	-100%
Classroom Teacher	34.00	31.00	24.00	23.00	19.00	-	(19.00)	-100%
SPED Teacher	13.00	12.00	11.00	11.00	11.00	-	(11.00)	-100%
Specialist - Schools	1.00	1.50	8.00	6.00	6.00	-	(6.00)	-100%
Counselor	2.50	3.00	3.00	3.00	2.00	-	(2.00)	-100%
Nurse	1.60	1.00	1.00	1.00	1.00	-	(1.00)	-100%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>56.10</b>	<b>51.50</b>	<b>50.00</b>	<b>47.00</b>	<b>41.00</b>	<b>-</b>	<b>(41.00)</b>	<b>-100%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	-	(1.00)	-100%
Instructional Aide	9.25	9.25	11.25	11.25	10.38	-	(10.38)	-100%
Support Staff	6.00	5.00	5.00	5.00	5.00	-	(5.00)	-100%
Custodial Staff	5.00	5.00	6.00	6.00	6.00	-	(6.00)	-100%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>21.25</b>	<b>20.25</b>	<b>23.25</b>	<b>23.25</b>	<b>22.38</b>	<b>-</b>	<b>(22.38)</b>	<b>-100%</b>
<b>STAFFING FTE TOTALS</b>	<b>77.35</b>	<b>71.75</b>	<b>73.25</b>	<b>70.25</b>	<b>63.38</b>	<b>-</b>	<b>(63.38)</b>	<b>-100%</b>

Houston Middle School, built in 1985, originally housed both Houston Middle School and Houston High School. It hosts a co-ed wrestling team, National Junior Honor Society, a music program, and the STEM (Science, Technology, Engineering, and Math) program. Houston High School was built in 2003. In addition to hosting an iTech/APEX program, Houston High School has a strong music program, various sports teams, Business Professionals of America, Peer Helpers, and National Honor Society.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 005 Colony High School  
Date: 6/15/2022

**LOCATION EXPENDITURES**

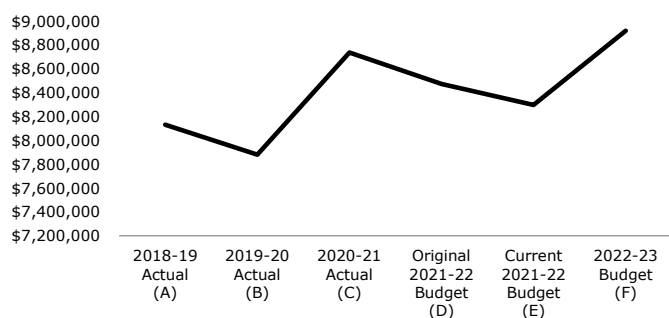
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 4,198,311	\$ 4,084,375	\$ 4,657,355	\$ 4,553,506	\$ 4,331,519	\$ 4,813,281	\$ 481,762	11%
320 Non-Certificated Salaries	949,031	901,226	957,155	838,910	884,374	846,899	(37,475)	-4%
360 Employee Benefits	2,289,983	2,230,405	2,513,376	2,463,205	2,312,864	2,549,024	236,160	10%
<b>Total Personnel</b>	<b>7,437,325</b>	<b>7,216,006</b>	<b>8,127,886</b>	<b>7,855,621</b>	<b>7,528,757</b>	<b>8,209,204</b>	<b>680,447</b>	<b>9%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	675	-	38,000	19,166	(18,834)	-50%
420 Staff Travel	25,035	5,200	3,960	5,280	6,597	5,280	(1,317)	-20%
425 Student Travel	80,000	69,167	22,510	-	86,967	-	(86,967)	-100%
430 Utility Services	68,935	65,317	31,872	56,785	36,546	79,580	43,034	118%
435 Energy	337,042	349,219	314,665	402,496	393,195	455,915	62,720	16%
440 Purchased Services	37,033	34,073	52,763	31,960	56,928	33,385	(23,543)	-41%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	130,173	129,165	131,069	120,061	137,830	116,350	(21,480)	-16%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	16,811	12,600	51,470	2,000	12,254	1,015	(11,239)	-92%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>695,029</b>	<b>664,740</b>	<b>608,984</b>	<b>618,582</b>	<b>768,317</b>	<b>710,691</b>	<b>(57,626)</b>	<b>-8%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 8,132,354</b>	<b>\$ 7,880,746</b>	<b>\$ 8,736,870</b>	<b>\$ 8,474,203</b>	<b>\$ 8,297,074</b>	<b>\$ 8,919,895</b>	<b>\$ 622,821</b>	<b>8%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

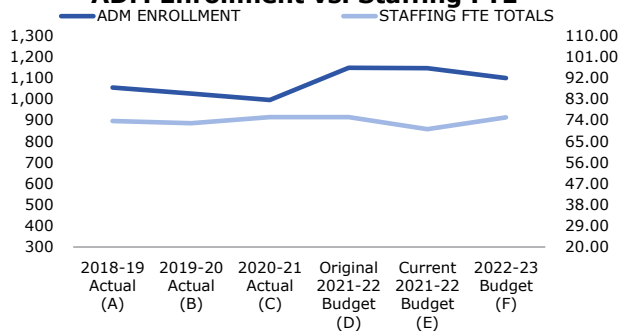
<b>ADM ENROLLMENT</b>	<b>1,053.64</b>	<b>1,025.33</b>	<b>994.73</b>	<b>1,147.00</b>	<b>1,144.95</b>	<b>1,098.00</b>	<b>(46.95)</b>	<b>-4%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	3.00	3.00	3.00	4.00	4.00	3.00	(1.00)	-25%
Classroom Teacher	36.50	35.50	31.00	33.00	29.00	34.00	5.00	17%
SPED Teacher	7.00	7.00	7.00	7.00	6.00	6.00	-	0%
Specialist - Schools	2.00	2.00	11.00	9.00	7.00	8.00	1.00	14%
Counselor	4.00	4.00	4.00	3.00	3.00	4.00	1.00	33%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>53.50</b>	<b>52.50</b>	<b>57.00</b>	<b>57.00</b>	<b>50.00</b>	<b>56.00</b>	<b>6.00</b>	<b>12%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aide	7.13	7.13	6.25	6.25	7.13	7.13	-	0%
Support Staff	6.00	6.00	6.00	6.00	6.00	6.00	-	0%
Custodial Staff	6.00	6.00	5.00	5.00	6.00	5.00	(1.00)	-17%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>20.13</b>	<b>20.13</b>	<b>18.25</b>	<b>18.25</b>	<b>20.13</b>	<b>19.13</b>	<b>(1.00)</b>	<b>-5%</b>
<b>STAFFING FTE TOTALS</b>	<b>73.63</b>	<b>72.63</b>	<b>75.25</b>	<b>75.25</b>	<b>70.13</b>	<b>75.13</b>	<b>5.00</b>	<b>7%</b>

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.

**Location Expenditure Total**



**ADM Enrollment vs. Staffing FTE**



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 006 Burchell High School  
Date: 6/15/2022

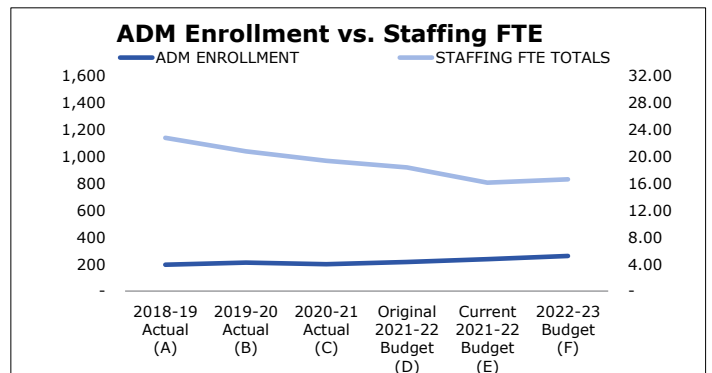
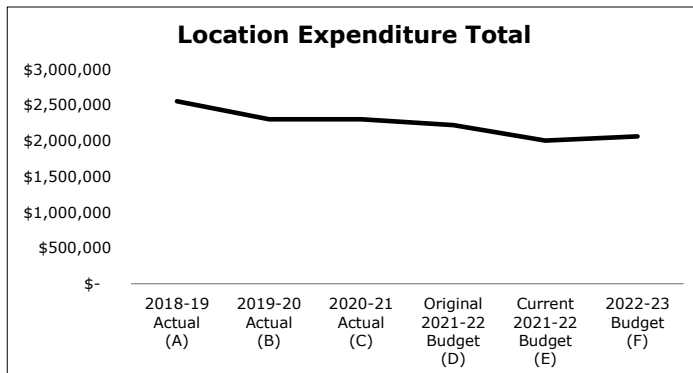
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 1,457,863	\$ 1,388,208	\$ 1,363,327	\$ 1,268,884	\$ 1,083,004	\$ 1,104,827	\$ 21,823	2%
320 Non-Certificated Salaries	190,417	187,534	180,826	177,412	209,826	196,188	(13,638)	-6%
360 Employee Benefits	656,141	575,737	613,589	598,574	542,852	545,567	2,715	1%
<b>Total Personnel</b>	<b>2,304,421</b>	<b>2,151,479</b>	<b>2,157,742</b>	<b>2,044,870</b>	<b>1,835,682</b>	<b>1,846,582</b>	<b>10,900</b>	<b>1%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	4,206	2,895	2,970	4,300	4,080	3,960	(120)	-3%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	52,439	50,924	31,043	39,097	43,092	49,362	6,270	15%
435 Energy	80,520	72,143	78,782	99,319	86,112	124,648	38,536	45%
440 Purchased Services	92,449	4,463	4,697	13,031	10,985	10,502	(483)	-4%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	14,170	15,621	21,761	16,837	18,385	25,705	7,320	40%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	3,438	2,574	2,065	1,500	3,470	-	(3,470)	-100%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>247,222</b>	<b>148,621</b>	<b>141,317</b>	<b>174,084</b>	<b>166,124</b>	<b>214,177</b>	<b>48,053</b>	<b>29%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 2,551,644</b>	<b>\$ 2,300,100</b>	<b>\$ 2,299,059</b>	<b>\$ 2,218,954</b>	<b>\$ 2,001,806</b>	<b>\$ 2,060,759</b>	<b>\$ 58,953</b>	<b>3%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>195.90</b>	<b>211.57</b>	<b>199.25</b>	<b>216.00</b>	<b>237.50</b>	<b>261.00</b>	<b>23.50</b>	<b>10%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	2.99	2.99	1.50	1.50	1.50	1.99	0.49	33%
Classroom Teacher	10.00	9.00	8.00	7.00	7.00	7.00	-	0%
SPED Teacher	1.00	1.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Schools	1.00	1.00	1.00	1.00	-	-	-	0%
Counselor	2.00	2.00	2.00	2.00	1.00	1.50	0.50	50%
Nurse	0.80	0.80	0.50	0.50	0.50	-	(0.50)	-100%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>17.79</b>	<b>16.79</b>	<b>15.00</b>	<b>14.00</b>	<b>12.00</b>	<b>12.49</b>	<b>0.49</b>	<b>4%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	1.50	0.50	0.63	0.63	1.62	0.62	(1.00)	-62%
Support Staff	2.00	2.00	2.00	2.00	1.50	2.50	1.00	67%
Custodial Staff	1.50	1.50	1.75	1.75	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>5.00</b>	<b>4.00</b>	<b>4.38</b>	<b>4.38</b>	<b>4.12</b>	<b>4.12</b>	<b>(0.00)</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>22.79</b>	<b>20.79</b>	<b>19.38</b>	<b>18.38</b>	<b>16.12</b>	<b>16.61</b>	<b>0.49</b>	<b>3%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 007 Houston High School  
Date: 6/15/2022

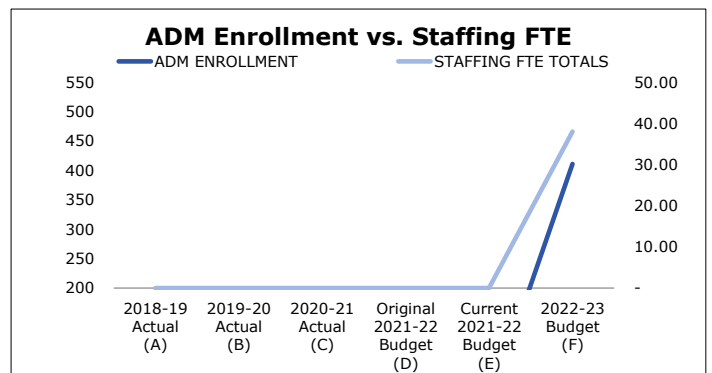
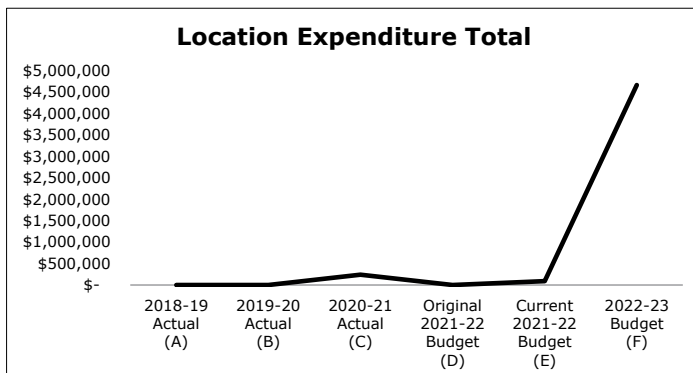
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ -	\$ 160,072	\$ -	\$ 34,979	\$ 2,508,805	\$ 2,473,826	7072%
320 Non-Certificated Salaries	-	-	-	-	-	409,715	409,715	100%
360 Employee Benefits	-	-	72,844	-	17,167	1,295,805	1,278,638	7448%
<b>Total Personnel</b>	-	-	<b>232,916</b>	-	<b>52,146</b>	<b>4,214,325</b>	<b>4,162,179</b>	<b>7982%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	37,500	19,167	(18,333)	-49%
420 Staff Travel	-	-	-	-	-	2,640	2,640	100%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	-	-	-	-	-	71,187	71,187	100%
435 Energy	-	-	-	-	-	200,590	200,590	100%
440 Purchased Services	-	-	5,272	-	-	69,076	69,076	100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	-	-	-	-	-	81,696	81,696	100%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	-	-	<b>5,272</b>	-	<b>37,500</b>	<b>444,356</b>	<b>406,856</b>	<b>1085%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 238,188</b>	<b>\$ -</b>	<b>\$ 89,646</b>	<b>\$ 4,658,681</b>	<b>\$ 4,569,035</b>	<b>5097%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	-	-	-	-	-	411.00	411.00	100%
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	2.00	2.00	100%
Classroom Teacher	-	-	-	-	-	10.00	10.00	100%
SPED Teacher	-	-	-	-	-	6.00	6.00	100%
Specialist - Schools	-	-	-	-	-	7.00	7.00	100%
Counselor	-	-	-	-	-	2.00	2.00	100%
Nurse	-	-	-	-	-	1.00	1.00	100%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	-	-	-	-	-	<b>28.00</b>	<b>28.00</b>	<b>100%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	0.50	0.50	100%
Instructional Aide	-	-	-	-	-	3.50	3.50	100%
Support Staff	-	-	-	-	-	3.00	3.00	100%
Custodial Staff	-	-	-	-	-	3.00	3.00	100%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	-	-	-	-	-	<b>10.00</b>	<b>10.00</b>	<b>100%</b>
<b>STAFFING FTE TOTALS</b>	-	-	-	-	-	<b>38.00</b>	<b>38.00</b>	<b>100%</b>

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



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 010 Palmer Jr Middle School  
Date: 6/15/2022

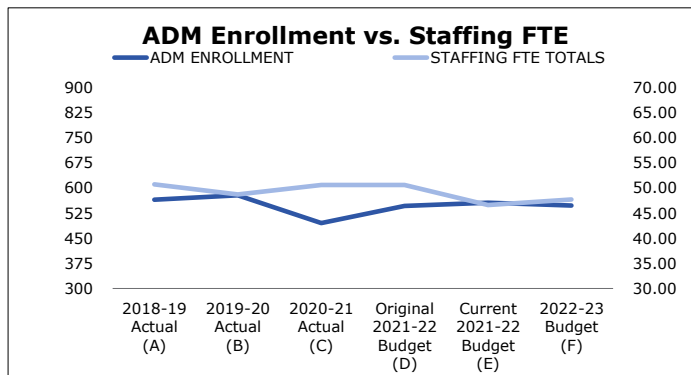
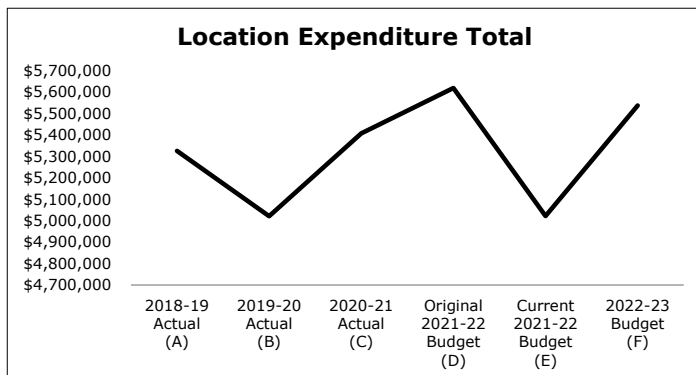
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 2,855,297	\$ 2,646,569	\$ 2,874,834	\$ 2,912,296	\$ 2,578,802	\$ 2,852,885	\$ 274,083	11%
320 Non-Certificated Salaries	566,724	628,789	624,248	642,007	608,053	642,833	34,780	6%
360 Employee Benefits	1,571,631	1,471,674	1,660,288	1,717,016	1,489,132	1,656,403	167,271	11%
<b>Total Personnel</b>	<b>4,993,652</b>	<b>4,747,032</b>	<b>5,159,371</b>	<b>5,271,319</b>	<b>4,675,987</b>	<b>5,152,121</b>	<b>476,134</b>	<b>10%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	37,500	18,750	(18,750)	-50%
420 Staff Travel	291	558	2,040	2,040	2,040	2,040	-	0%
425 Student Travel	4,236	1,058	630	2,700	6,825	2,200	(4,625)	-68%
430 Utility Services	63,592	60,561	32,845	47,264	39,843	61,295	21,452	54%
435 Energy	174,248	162,310	161,695	209,147	183,250	223,529	40,279	22%
440 Purchased Services	25,932	10,337	9,230	27,199	16,848	16,348	(500)	-3%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	62,487	37,557	38,819	54,362	54,762	55,652	890	2%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	431	1,270	2,373	4,000	4,000	4,000	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>331,218</b>	<b>273,651</b>	<b>247,632</b>	<b>346,712</b>	<b>345,068</b>	<b>383,814</b>	<b>38,746</b>	<b>11%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 5,324,869</b>	<b>\$ 5,020,683</b>	<b>\$ 5,407,003</b>	<b>\$ 5,618,031</b>	<b>\$ 5,021,055</b>	<b>\$ 5,535,935</b>	<b>\$ 514,880</b>	<b>10%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>565.15</b>	<b>578.55</b>	<b>495.55</b>	<b>547.00</b>	<b>556.60</b>	<b>548.00</b>	<b>(8.60)</b>	<b>-2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	22.00	21.00	20.00	20.00	17.00	17.00	-	0%
SPED Teacher	7.00	7.00	7.00	7.00	7.00	7.00	-	0%
Specialist - Schools	1.00	1.00	2.00	2.00	2.00	3.00	1.00	50%
Counselor	2.00	2.00	2.00	2.00	1.00	2.00	1.00	100%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>35.00</b>	<b>34.00</b>	<b>34.00</b>	<b>34.00</b>	<b>30.00</b>	<b>32.00</b>	<b>2.00</b>	<b>7%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	1.00	1.00	1.00	1.00	-	0%
Instructional Aide	7.75	7.75	8.63	8.63	8.63	7.75	(0.88)	-10%
Support Staff	4.00	3.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>15.75</b>	<b>14.75</b>	<b>16.63</b>	<b>16.63</b>	<b>16.63</b>	<b>15.75</b>	<b>(0.88)</b>	<b>-5%</b>
<b>STAFFING FTE TOTALS</b>	<b>50.75</b>	<b>48.75</b>	<b>50.63</b>	<b>50.63</b>	<b>46.63</b>	<b>47.75</b>	<b>1.12</b>	<b>2%</b>

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, wrestling, track and Native Youth Olympics.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: **011 Wasilla Middle School**  
Date: 6/15/2022

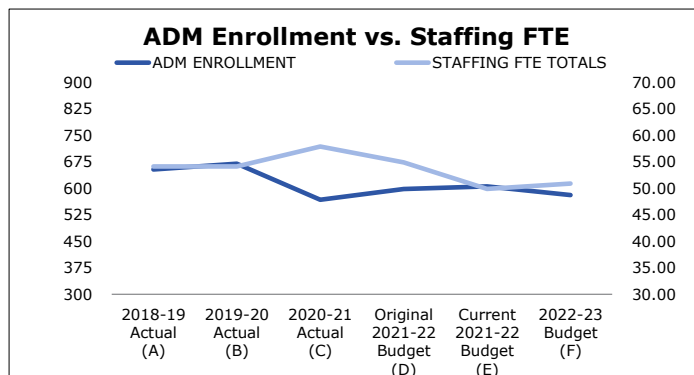
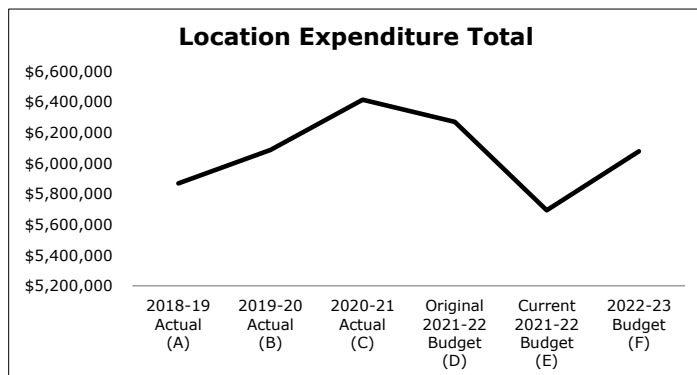
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 3,025,798	\$ 3,110,717	\$ 3,450,724	\$ 3,259,307	\$ 2,804,936	\$ 3,032,692	\$ 227,757	8%
320 Non-Certificated Salaries	667,317	754,556	657,927	671,148	722,352	730,515	8,163	1%
360 Employee Benefits	1,761,717	1,842,584	1,930,880	1,896,582	1,698,673	1,804,299	105,626	6%
<b>Total Personnel</b>	<b>5,454,833</b>	<b>5,707,858</b>	<b>6,039,532</b>	<b>5,827,037</b>	<b>5,225,961</b>	<b>5,567,506</b>	<b>341,546</b>	<b>7%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	37,500	19,167	(18,333)	-49%
420 Staff Travel	1,020	1,020	2,040	2,040	2,040	2,040	-	0%
425 Student Travel	1,703	-	-	-	345	-	(345)	-100%
430 Utility Services	66,265	62,482	44,170	54,739	56,014	68,798	12,784	23%
435 Energy	261,252	249,267	242,107	296,874	289,448	337,269	47,821	17%
440 Purchased Services	23,387	9,677	9,286	25,065	16,829	14,609	(2,220)	-13%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	59,081	55,189	76,180	63,808	64,116	68,168	4,052	6%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	1,029	872	654	500	592	500	(92)	-16%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>413,737</b>	<b>378,507</b>	<b>374,437</b>	<b>443,026</b>	<b>466,884</b>	<b>510,551</b>	<b>43,667</b>	<b>9%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 5,868,570</b>	<b>\$ 6,086,365</b>	<b>\$ 6,413,969</b>	<b>\$ 6,270,063</b>	<b>\$ 5,692,845</b>	<b>\$ 6,078,057</b>	<b>\$ 385,213</b>	<b>7%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>653.35</b>	<b>669.50</b>	<b>567.45</b>	<b>598.00</b>	<b>605.15</b>	<b>581.00</b>	<b>(24.15)</b>	<b>-4%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	25.00	25.00	26.00	24.00	20.00	19.00	(1.00)	-5%
SPED Teacher	6.00	6.00	8.00	7.00	7.00	7.00	-	0%
Specialist - Schools	1.00	1.00	2.00	2.00	2.00	3.00	1.00	50%
Counselor	2.00	2.00	2.00	2.00	1.00	2.00	1.00	100%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>37.00</b>	<b>37.00</b>	<b>41.00</b>	<b>38.00</b>	<b>33.00</b>	<b>34.00</b>	<b>1.00</b>	<b>3%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	1.00	1.00	1.00	1.00	-	0%
Instructional Aide	9.13	9.13	7.88	7.88	7.88	7.88	(0.00)	0%
Support Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Custodial Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>17.13</b>	<b>17.13</b>	<b>16.88</b>	<b>16.88</b>	<b>16.88</b>	<b>16.88</b>	<b>(0.00)</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>54.13</b>	<b>54.13</b>	<b>57.88</b>	<b>54.88</b>	<b>49.88</b>	<b>50.88</b>	<b>1.00</b>	<b>2%</b>

**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.**



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: **012 Colony Middle School**  
Date: 6/15/2022

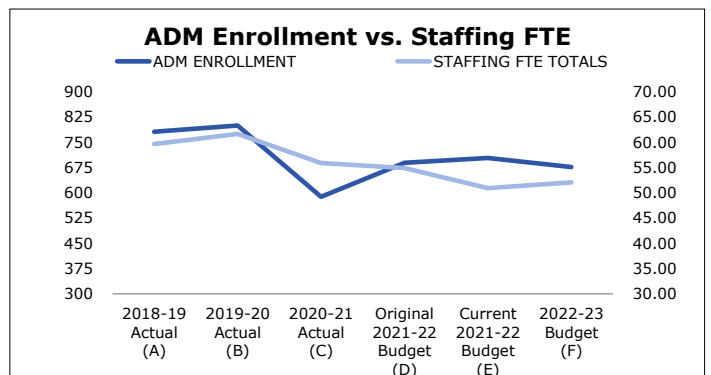
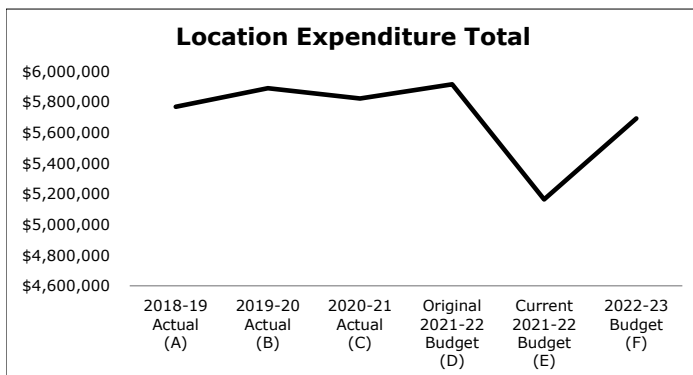
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 3,040,191	\$ 3,070,722	\$ 3,091,225	\$ 3,063,441	\$ 2,633,633	\$ 2,907,113	\$ 273,480	10%
320 Non-Certificated Salaries	654,256	710,552	681,775	697,688	601,204	637,290	36,086	6%
360 Employee Benefits	1,695,654	1,755,359	1,731,968	1,760,448	1,535,789	1,705,760	169,971	11%
<b>Total Personnel</b>	<b>5,390,102</b>	<b>5,536,633</b>	<b>5,504,967</b>	<b>5,521,577</b>	<b>4,770,626</b>	<b>5,250,163</b>	<b>479,537</b>	<b>10%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	1,051	249	2,000	37,520	19,167	(18,353)	-49%
420 Staff Travel	3,154	3,550	2,144	2,040	2,040	2,040	-	0%
425 Student Travel	-	-	-	-	4,125	-	(4,125)	-100%
430 Utility Services	56,491	52,623	23,990	43,668	30,475	54,366	23,891	78%
435 Energy	210,912	205,163	198,245	240,769	230,837	271,155	40,318	17%
440 Purchased Services	25,749	8,497	11,825	29,580	11,555	19,229	7,674	66%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	81,244	81,425	79,275	74,431	75,798	75,292	(506)	-1%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	-	140	1,351	615	869	615	(254)	-29%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>377,550</b>	<b>352,449</b>	<b>317,079</b>	<b>393,103</b>	<b>393,219</b>	<b>441,864</b>	<b>48,645</b>	<b>12%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 5,767,651</b>	<b>\$ 5,889,081</b>	<b>\$ 5,822,046</b>	<b>\$ 5,914,680</b>	<b>\$ 5,163,845</b>	<b>\$ 5,692,027</b>	<b>\$ 528,182</b>	<b>10%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>780.65</b>	<b>799.35</b>	<b>587.90</b>	<b>689.00</b>	<b>703.03</b>	<b>676.00</b>	<b>(27.03)</b>	<b>-4%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	27.00	29.00	28.00	27.00	22.00	21.00	(1.00)	-5%
SPED Teacher	7.00	7.00	6.00	6.00	6.00	6.00	-	0%
Specialist - Schools	2.00	2.00	1.00	1.00	1.00	3.00	2.00	200%
Counselor	2.00	2.00	2.00	2.00	1.00	2.00	1.00	100%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>41.00</b>	<b>43.00</b>	<b>40.00</b>	<b>39.00</b>	<b>33.00</b>	<b>35.00</b>	<b>2.00</b>	<b>6%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	1.00	1.00	1.00	1.00	-	0%
Instructional Aide	8.63	8.63	6.88	6.88	8.91	8.03	(0.88)	-10%
Support Staff	5.00	5.00	4.00	4.00	4.00	4.00	-	0%
Custodial Staff	5.00	5.00	4.00	4.00	4.00	4.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>18.63</b>	<b>18.63</b>	<b>15.88</b>	<b>15.88</b>	<b>17.91</b>	<b>17.03</b>	<b>(0.88)</b>	<b>-5%</b>
<b>STAFFING FTE TOTALS</b>	<b>59.63</b>	<b>61.63</b>	<b>55.88</b>	<b>54.88</b>	<b>50.91</b>	<b>52.03</b>	<b>1.12</b>	<b>2%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: **013 Teeland Middle School**  
Date: 6/15/2022

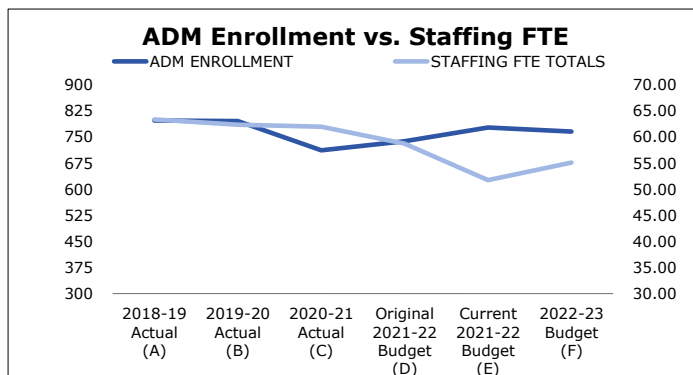
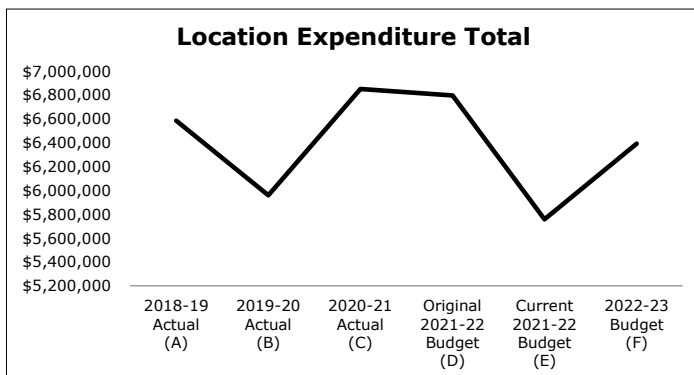
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 3,456,009	\$ 3,229,300	\$ 3,717,733	\$ 3,586,469	\$ 3,032,958	\$ 3,324,526	\$ 291,568	10%
320 Non-Certificated Salaries	715,203	628,017	671,875	675,048	629,728	696,398	66,670	11%
360 Employee Benefits	1,995,305	1,732,745	2,091,771	2,065,970	1,689,953	1,933,209	243,256	14%
<b>Total Personnel</b>	<b>6,166,517</b>	<b>5,590,063</b>	<b>6,481,379</b>	<b>6,327,487</b>	<b>5,352,639</b>	<b>5,954,133</b>	<b>601,494</b>	<b>11%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	175	-	-	-	-	0%
420 Staff Travel	1,017	150	3,060	3,060	3,060	3,060	-	0%
425 Student Travel	1,035	568	-	-	4,154	-	(4,154)	-100%
430 Utility Services	55,323	52,633	37,180	43,819	44,279	56,929	12,650	29%
435 Energy	260,445	239,378	241,103	310,698	246,649	275,608	28,959	12%
440 Purchased Services	28,205	9,530	13,339	28,875	17,312	17,312	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	72,046	65,100	74,540	81,783	89,732	84,933	(4,799)	-5%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	719	2,788	175	500	229	500	271	118%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>418,790</b>	<b>370,148</b>	<b>369,572</b>	<b>468,735</b>	<b>405,415</b>	<b>438,342</b>	<b>32,927</b>	<b>8%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 6,585,308</b>	<b>\$ 5,960,210</b>	<b>\$ 6,850,951</b>	<b>\$ 6,796,222</b>	<b>\$ 5,758,054</b>	<b>\$ 6,392,475</b>	<b>\$ 634,421</b>	<b>11%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>797.65</b>	<b>796.00</b>	<b>711.90</b>	<b>738.00</b>	<b>777.37</b>	<b>766.00</b>	<b>(11.37)</b>	<b>-1%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	3.00	3.00	3.00	3.00	3.00	2.00	(1.00)	-33%
Classroom Teacher	30.00	30.00	29.00	27.00	22.00	26.00	4.00	18%
SPED Teacher	8.00	7.00	8.00	7.00	7.00	7.00	-	0%
Specialist - Schools	-	-	1.00	1.00	1.00	1.00	-	0%
Counselor	2.00	2.00	3.00	3.00	1.00	2.00	1.00	100%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>44.00</b>	<b>43.00</b>	<b>45.00</b>	<b>42.00</b>	<b>35.00</b>	<b>39.00</b>	<b>4.00</b>	<b>11%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	1.00	1.00	1.00	1.00	-	0%
Instructional Aide	11.38	11.38	8.00	7.75	7.75	7.13	(0.63)	-8%
Support Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Custodial Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>19.38</b>	<b>19.38</b>	<b>17.00</b>	<b>16.75</b>	<b>16.75</b>	<b>16.13</b>	<b>(0.63)</b>	<b>-4%</b>
<b>STAFFING FTE TOTALS</b>	<b>63.38</b>	<b>62.38</b>	<b>62.00</b>	<b>58.75</b>	<b>51.75</b>	<b>55.13</b>	<b>3.38</b>	<b>7%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 014 Houston Middle School  
Date: 6/15/2022

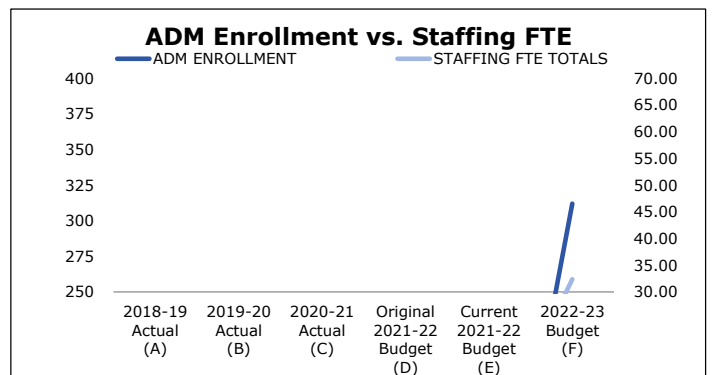
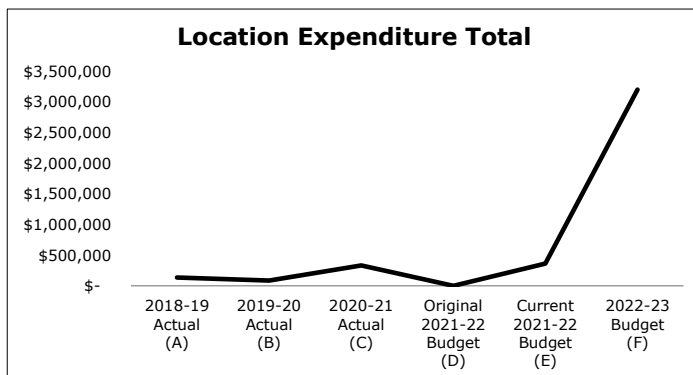
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ -	\$ 166,902	\$ -	\$ 172,029	\$ 1,586,416	\$ 1,414,387	822%
320 Non-Certificated Salaries	-	-	42,331	-	42,883	510,206	467,323	1090%
360 Employee Benefits	-	-	108,701	-	109,357	928,590	819,233	749%
<b>Total Personnel</b>	-	-	<b>317,934</b>	-	<b>324,269</b>	<b>3,025,212</b>	<b>2,700,943</b>	<b>833%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	37,500	19,167	(18,333)	-49%
420 Staff Travel	-	-	-	-	-	2,640	2,640	100%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	5,001	-	-	-	-	34,046	34,046	100%
435 Energy	129,973	85,208	13,587	-	-	113,293	113,293	100%
440 Purchased Services	-	-	-	-	-	5,517	5,517	100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	-	-	-	-	-	-	-	0%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>134,974</b>	<b>85,208</b>	<b>13,587</b>	-	<b>37,500</b>	<b>174,663</b>	<b>137,163</b>	<b>366%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 134,974</b>	<b>\$ 85,208</b>	<b>\$ 331,521</b>	<b>\$ -</b>	<b>\$ 361,769</b>	<b>\$ 3,199,875</b>	<b>\$ 2,838,106</b>	<b>785%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	-	-	-	-	-	312.00	312.00	100%
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	2.00	2.00	100%
Classroom Teacher	-	-	-	-	-	11.00	11.00	100%
SPED Teacher	-	-	-	-	-	4.00	4.00	100%
Specialist - Schools	-	-	-	-	-	1.00	1.00	100%
Counselor	-	-	-	-	-	1.00	1.00	100%
Nurse	-	-	-	-	-	1.00	1.00	100%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	-	-	-	-	-	<b>20.00</b>	<b>20.00</b>	<b>100%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	0.50	0.50	100%
Instructional Aide	-	-	-	-	-	6.88	6.88	100%
Support Staff	-	-	-	-	-	2.00	2.00	100%
Custodial Staff	-	-	-	-	-	3.00	3.00	100%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	-	-	-	-	-	<b>12.38</b>	<b>12.38</b>	<b>100%</b>
<b>STAFFING FTE TOTALS</b>	-	-	-	-	-	<b>32.38</b>	<b>32.38</b>	<b>100%</b>

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



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 030 Big Lake Elementary School  
Date: 6/15/2022

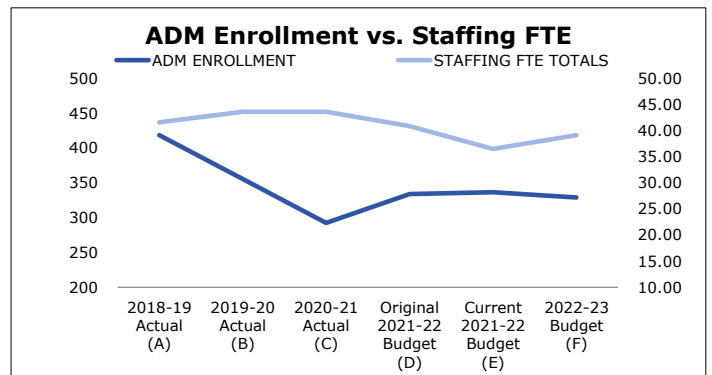
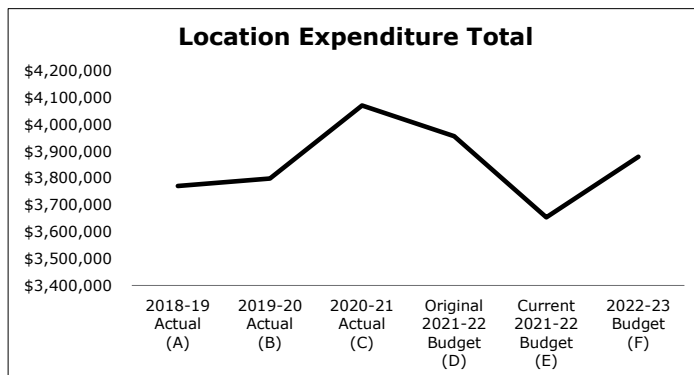
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 1,906,331	\$ 1,954,125	\$ 1,956,307	\$ 1,931,342	\$ 1,751,872	\$ 1,849,808	\$ 97,936	6%
320 Non-Certificated Salaries	495,227	518,906	615,030	583,271	551,183	579,821	28,638	5%
360 Employee Benefits	1,190,085	1,152,041	1,335,961	1,256,571	1,161,998	1,241,806	79,808	7%
<b>Total Personnel</b>	<b>3,591,643</b>	<b>3,625,072</b>	<b>3,907,299</b>	<b>3,771,184</b>	<b>3,465,053</b>	<b>3,671,435</b>	<b>206,382</b>	<b>6%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	100	-	50	-	(50)	-100%
420 Staff Travel	720	911	720	720	720	720	-	0%
425 Student Travel	25	-	-	-	-	-	-	0%
430 Utility Services	42,675	40,826	28,354	35,872	33,247	43,884	10,637	32%
435 Energy	79,712	82,164	86,434	88,065	93,673	102,896	9,223	10%
440 Purchased Services	28,194	27,958	27,721	31,660	31,511	31,732	221	1%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	27,460	21,572	19,874	28,894	29,194	29,231	37	0%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	618	-	324	200	450	-	(450)	-100%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>179,404</b>	<b>173,430</b>	<b>163,527</b>	<b>185,411</b>	<b>188,845</b>	<b>208,463</b>	<b>19,618</b>	<b>10%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 3,771,047</b>	<b>\$ 3,798,503</b>	<b>\$ 4,070,826</b>	<b>\$ 3,956,595</b>	<b>\$ 3,653,898</b>	<b>\$ 3,879,898</b>	<b>\$ 226,000</b>	<b>6%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>418.53</b>	<b>355.70</b>	<b>292.38</b>	<b>334.00</b>	<b>336.43</b>	<b>329.00</b>	<b>(7.43)</b>	<b>-2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	16.00	18.00	16.50	16.50	13.00	15.00	2.00	15%
SPED Teacher	7.00	7.00	8.00	7.00	7.00	7.00	-	0%
Specialist - Schools	3.50	3.50	1.50	1.50	1.50	0.50	(1.00)	-67%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>28.50</b>	<b>30.50</b>	<b>28.00</b>	<b>27.00</b>	<b>23.50</b>	<b>24.50</b>	<b>1.00</b>	<b>4%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	9.13	9.13	12.13	10.38	10.00	10.13	0.13	1%
Support Staff	2.00	2.00	2.50	2.50	2.00	2.50	0.50	25%
Custodial Staff	2.00	2.00	1.00	1.00	1.00	2.00	1.00	100%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>13.13</b>	<b>13.13</b>	<b>15.63</b>	<b>13.88</b>	<b>13.00</b>	<b>14.63</b>	<b>1.63</b>	<b>13%</b>
<b>STAFFING FTE TOTALS</b>	<b>41.63</b>	<b>43.63</b>	<b>43.63</b>	<b>40.88</b>	<b>36.50</b>	<b>39.13</b>	<b>2.63</b>	<b>7%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 031 Glacier View School  
Date: 6/15/2022

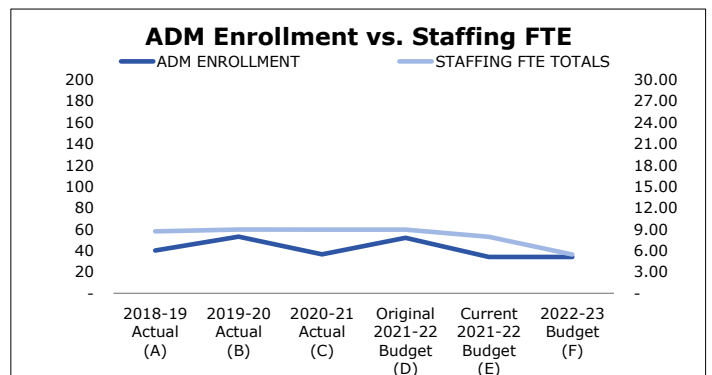
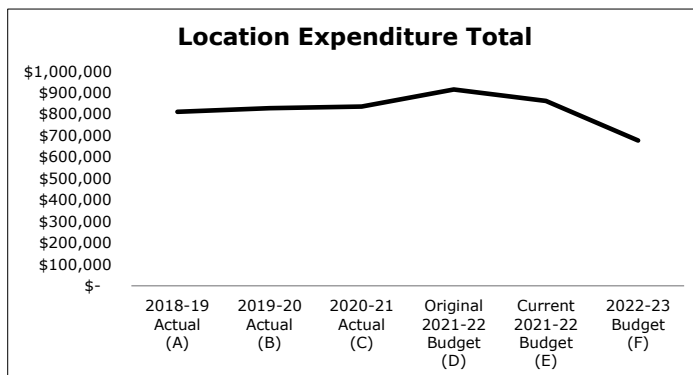
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 297,569	\$ 361,469	\$ 393,161	\$ 423,327	\$ 364,962	\$ 313,112	\$ (51,850)	-14%
320 Non-Certificated Salaries	182,204	141,455	115,679	126,216	138,560	65,399	(73,161)	-53%
360 Employee Benefits	222,945	223,767	243,451	271,652	225,326	154,092	(71,234)	-32%
<b>Total Personnel</b>	<b>702,719</b>	<b>726,692</b>	<b>752,292</b>	<b>821,195</b>	<b>728,848</b>	<b>532,603</b>	<b>(196,245)</b>	<b>-27%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,320	1,320	1,419	1,320	-	2,640	2,640	100%
425 Student Travel	2,517	764	-	-	4,500	-	(4,500)	-100%
430 Utility Services	32,017	22,287	9,862	19,442	20,708	24,207	3,499	17%
435 Energy	61,710	57,448	54,574	49,259	80,156	84,401	4,245	5%
440 Purchased Services	6,034	7,505	8,724	9,459	12,199	19,705	7,506	62%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	3,836	11,189	7,748	14,252	14,342	13,678	(664)	-5%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	441	435	385	-	445	-	(445)	-100%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>107,874</b>	<b>100,948</b>	<b>82,711</b>	<b>93,732</b>	<b>132,350</b>	<b>144,631</b>	<b>12,281</b>	<b>9%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 810,593</b>	<b>\$ 827,640</b>	<b>\$ 835,002</b>	<b>\$ 914,927</b>	<b>\$ 861,198</b>	<b>\$ 677,234</b>	<b>\$ (183,964)</b>	<b>-21%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>40.00</b>	<b>53.00</b>	<b>36.40</b>	<b>52.00</b>	<b>34.00</b>	<b>34.00</b>	<b>-</b>	<b>0%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	0.50	1.00	0.50	100%
Classroom Teacher	3.00	4.00	4.00	4.00	4.00	2.00	(2.00)	-50%
SPED Teacher	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>4.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.00</b>	<b>3.50</b>	<b>(1.50)</b>	<b>-30%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	2.19	1.44	1.44	1.44	0.94	0.94	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	1.00	1.00	1.00	1.00	1.00	-	(1.00)	-100%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>4.19</b>	<b>3.44</b>	<b>3.44</b>	<b>3.44</b>	<b>2.94</b>	<b>1.94</b>	<b>(1.00)</b>	<b>-34%</b>
<b>STAFFING FTE TOTALS</b>	<b>8.69</b>	<b>8.94</b>	<b>8.94</b>	<b>8.94</b>	<b>7.94</b>	<b>5.44</b>	<b>(2.50)</b>	<b>-31%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 032 Iditarod Elementary School  
Date: 6/15/2022

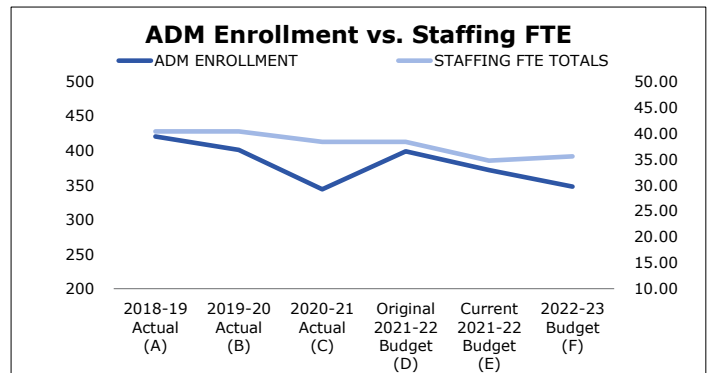
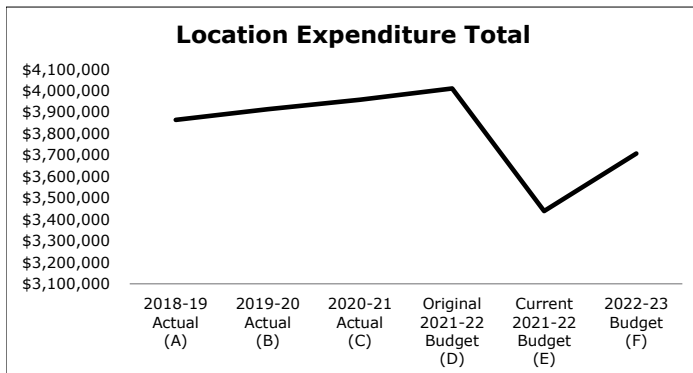
LOCATION EXPENDITURES

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 2,133,090	\$ 2,107,687	\$ 2,152,224	\$ 2,142,794	\$ 1,833,976	\$ 1,942,707	\$ 108,731	6%
320 Non-Certificated Salaries	383,188	435,279	430,426	440,873	425,037	476,998	51,961	12%
360 Employee Benefits	1,192,354	1,201,203	1,238,826	1,253,257	1,002,446	1,101,263	98,817	10%
<b>Total Personnel</b>	<b>3,708,632</b>	<b>3,744,169</b>	<b>3,821,476</b>	<b>3,836,924</b>	<b>3,261,459</b>	<b>3,520,968</b>	<b>259,509</b>	<b>8%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	26,162	-	-	-	-	-	0%
420 Staff Travel	940	720	720	1,220	1,220	720	(500)	-41%
425 Student Travel	145	228	-	-	-	-	-	0%
430 Utility Services	40,710	38,536	29,069	29,091	35,947	38,586	2,639	7%
435 Energy	75,503	77,015	74,831	88,545	87,809	99,540	11,731	13%
440 Purchased Services	3,435	3,240	-	19,161	15,652	15,652	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	33,794	23,654	32,258	35,410	36,942	32,020	(4,922)	-13%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	831	-	-	-	-	-	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>155,359</b>	<b>169,555</b>	<b>136,877</b>	<b>173,427</b>	<b>177,570</b>	<b>186,518</b>	<b>8,948</b>	<b>5%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 3,863,990</b>	<b>\$ 3,913,723</b>	<b>\$ 3,958,353</b>	<b>\$ 4,010,351</b>	<b>\$ 3,439,029</b>	<b>\$ 3,707,486</b>	<b>\$ 268,457</b>	<b>8%</b>

LOCATION ADM ENROLLMENT & STAFFING FTE

<b>ADM ENROLLMENT</b>	<b>420.45</b>	<b>400.95</b>	<b>343.95</b>	<b>399.00</b>	<b>371.75</b>	<b>348.00</b>	<b>(23.75)</b>	<b>-6%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	20.00	20.00	18.50	18.50	15.00	16.32	1.32	9%
SPED Teacher	7.00	7.00	5.99	5.99	4.99	4.99	-	0%
Specialist - Schools	1.50	1.50	0.50	0.50	0.50	0.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>30.50</b>	<b>30.50</b>	<b>26.99</b>	<b>26.99</b>	<b>22.49</b>	<b>23.81</b>	<b>1.32</b>	<b>6%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	5.88	5.88	6.88	6.88	8.24	7.25	(0.99)	-12%
Support Staff	2.00	2.00	2.50	2.50	2.00	2.50	0.50	25%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>9.88</b>	<b>9.88</b>	<b>11.38</b>	<b>11.38</b>	<b>12.24</b>	<b>11.75</b>	<b>(0.49)</b>	<b>-4%</b>
<b>STAFFING FTE TOTALS</b>	<b>40.38</b>	<b>40.38</b>	<b>38.37</b>	<b>38.37</b>	<b>34.73</b>	<b>35.56</b>	<b>0.83</b>	<b>2%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 033 Sherrod Elementary School  
Date: 6/15/2022

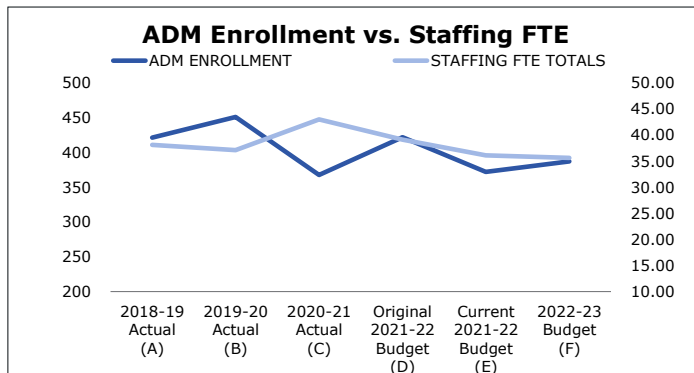
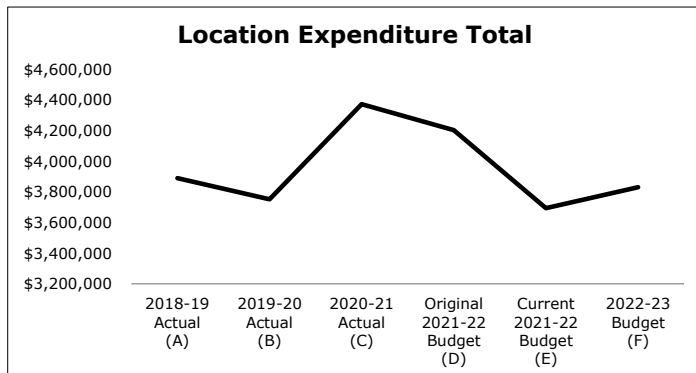
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 2,252,775	\$ 2,150,176	\$ 2,477,088	\$ 2,316,445	\$ 2,045,382	\$ 2,080,523	\$ 35,142	2%
320 Non-Certificated Salaries	337,997	396,197	420,622	420,111	376,645	385,935	9,290	2%
360 Employee Benefits	1,139,994	1,071,346	1,332,606	1,272,852	1,108,302	1,166,446	58,145	5%
<b>Total Personnel</b>	<b>3,730,766</b>	<b>3,617,719</b>	<b>4,230,316</b>	<b>4,009,408</b>	<b>3,530,328</b>	<b>3,632,904</b>	<b>102,576</b>	<b>3%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	749	785	720	720	648	720	72	11%
425 Student Travel	281	214	-	-	-	-	-	0%
430 Utility Services	15,599	13,278	16,046	22,100	17,426	28,383	10,957	63%
435 Energy	94,076	87,501	84,945	114,681	93,659	119,454	25,795	28%
440 Purchased Services	14,715	6,935	6,881	16,515	11,999	11,999	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	29,239	24,743	32,890	38,447	39,312	36,735	(2,577)	-7%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	4,570	165	192	200	250	-	(250)	-100%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>159,228</b>	<b>133,621</b>	<b>141,672</b>	<b>192,663</b>	<b>163,294</b>	<b>197,291</b>	<b>33,997</b>	<b>21%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 3,889,994</b>	<b>\$ 3,751,340</b>	<b>\$ 4,371,988</b>	<b>\$ 4,202,071</b>	<b>\$ 3,693,622</b>	<b>\$ 3,830,195</b>	<b>\$ 136,573</b>	<b>4%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>421.45</b>	<b>451.00</b>	<b>367.65</b>	<b>422.00</b>	<b>372.15</b>	<b>387.00</b>	<b>14.85</b>	<b>4%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	18.00	17.00	20.00	18.00	16.00	16.00	-	0%
SPED Teacher	5.00	5.00	6.00	5.00	5.00	5.00	-	0%
Specialist - Schools	3.50	3.50	2.50	2.50	2.50	1.50	(1.00)	-40%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>28.50</b>	<b>27.50</b>	<b>30.50</b>	<b>27.50</b>	<b>25.50</b>	<b>24.50</b>	<b>(1.00)</b>	<b>-4%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	5.63	5.63	8.00	7.13	6.63	6.63	-	0%
Support Staff	2.00	2.00	2.50	2.50	2.00	2.50	0.50	25%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>9.63</b>	<b>9.63</b>	<b>12.50</b>	<b>11.63</b>	<b>10.63</b>	<b>11.13</b>	<b>0.50</b>	<b>5%</b>
<b>STAFFING FTE TOTALS</b>	<b>38.13</b>	<b>37.13</b>	<b>43.00</b>	<b>39.13</b>	<b>36.13</b>	<b>35.63</b>	<b>(0.50)</b>	<b>-1%</b>

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



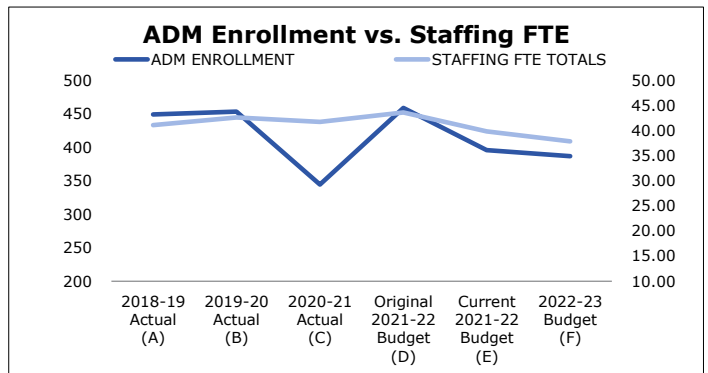
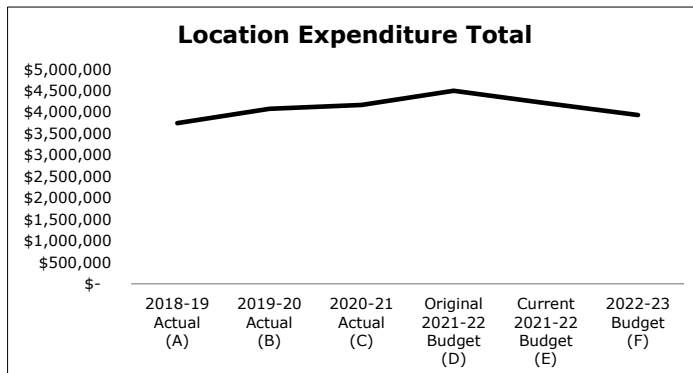
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: **034 Swanson Elementary School**  
Date: 6/15/2022

LOCATION EXPENDITURES									
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change	
PERSONNEL EXPENDITURE									
310 Certificated Salaries	\$ 2,110,019	\$ 2,255,368	\$ 2,317,267	\$ 2,423,581	\$ 2,324,396	\$ 2,098,839	\$ (225,557)	-10%	
320 Non-Certificated Salaries	394,733	442,570	392,924	474,293	423,502	443,216	19,714	5%	
360 Employee Benefits	1,091,827	1,231,886	1,304,090	1,424,548	1,279,719	1,192,537	(87,182)	-7%	
Total Personnel	3,596,580	3,929,825	4,014,281	4,322,422	4,027,617	3,734,592	(293,025)	-7%	
NON-PERSONNEL EXPENDITURE									
410 Professional & Technical Svc	-	1,495	-	-	-	-	-	0%	
420 Staff Travel	1,483	120	720	1,313	723	2,520	1,797	249%	
425 Student Travel	-	-	-	-	-	-	-	0%	
430 Utility Services	21,495	20,752	22,846	30,032	26,398	37,453	11,055	42%	
435 Energy	86,046	86,453	89,941	97,079	108,159	114,279	6,120	6%	
440 Purchased Services	6,456	6,456	5,577	6,457	7,237	9,398	2,161	30%	
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%	
450 Supplies, Materials & Media	31,399	30,974	31,604	40,477	40,629	33,571	(7,058)	-17%	
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%	
490 Other Expenses	338	110	-	-	828	-	(828)	-100%	
495 Indirect Costs	-	-	-	-	-	-	-	0%	
500 Capital Outlay	-	-	-	-	-	-	-	0%	
510 Equipment	-	-	-	-	-	-	-	0%	
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%	
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%	
Total Non-Personnel	147,218	146,360	150,687	175,358	183,974	197,221	13,247	7%	
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%	
LOCATION TOTALS	\$ 3,743,797	\$ 4,076,185	\$ 4,164,969	\$ 4,497,780	\$ 4,211,591	\$ 3,931,813	\$ (279,778)	-7%	

LOCATION ADM ENROLLMENT & STAFFING FTE								
ADM ENROLLMENT	449.40	453.65	344.50	459.00	395.85	387.00	(8.85)	-2%
CERTIFICATED FTE								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	19.00	20.00	21.50	22.50	20.50	18.00	(2.50)	-12%
SPED Teacher	5.00	5.00	4.00	4.00	4.00	4.00	-	0%
Specialist - Schools	3.50	4.00	1.50	1.50	1.50	1.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Certificated	29.50	31.00	29.00	30.00	28.00	25.50	(2.50)	-9%
NON-CERTIFICATED FTE								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	7.63	7.63	8.25	9.13	7.88	7.88	(0.00)	0%
Support Staff	2.00	2.00	2.50	2.50	2.00	2.50	0.50	25%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
Total Non-Certificated	11.63	11.63	12.75	13.63	11.88	12.38	0.50	4%
STAFFING FTE TOTALS	41.13	42.63	41.75	43.63	39.88	37.88	(2.01)	-5%

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



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 035 Talkeetna Elementary School  
Date: 6/15/2022

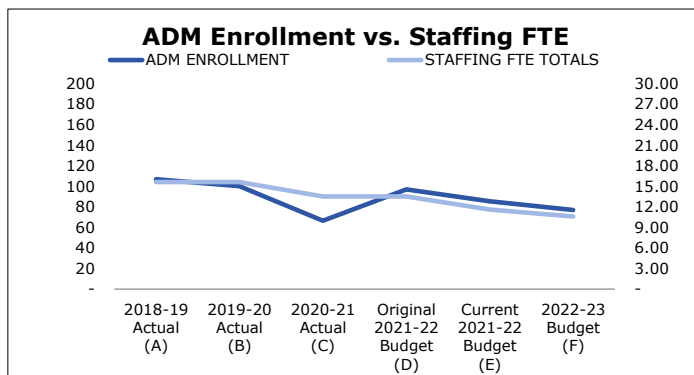
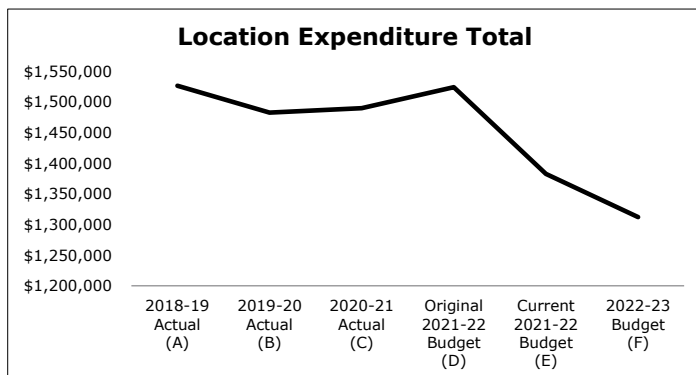
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 714,117	\$ 684,751	\$ 702,291	\$ 699,349	\$ 631,567	\$ 575,171	\$ (56,396)	-9%
320 Non-Certificated Salaries	187,444	203,742	189,738	203,160	172,198	166,234	(5,964)	-3%
360 Employee Benefits	481,768	469,363	465,666	477,965	403,926	380,028	(23,898)	-6%
<b>Total Personnel</b>	<b>1,383,329</b>	<b>1,357,856</b>	<b>1,357,695</b>	<b>1,380,474</b>	<b>1,207,691</b>	<b>1,121,433</b>	<b>(86,258)</b>	<b>-7%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	99	-	-	-	-	0%
420 Staff Travel	2,475	2,296	1,391	5,020	3,700	4,820	1,120	30%
425 Student Travel	-	-	-	1,400	1,400	1,500	100	7%
430 Utility Services	38,042	38,344	28,375	28,483	29,562	31,337	1,775	6%
435 Energy	86,402	64,803	67,042	63,109	95,776	103,315	7,539	8%
440 Purchased Services	10,585	13,801	28,591	17,444	22,063	21,356	(707)	-3%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	4,928	5,134	6,620	27,580	21,956	27,935	5,979	27%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	519	328	-	350	350	400	50	14%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>142,951</b>	<b>124,708</b>	<b>132,119</b>	<b>143,386</b>	<b>174,807</b>	<b>190,663</b>	<b>15,856</b>	<b>9%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 1,526,280</b>	<b>\$ 1,482,564</b>	<b>\$ 1,489,813</b>	<b>\$ 1,523,860</b>	<b>\$ 1,382,498</b>	<b>\$ 1,312,096</b>	<b>\$ (70,402)</b>	<b>-5%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>106.90</b>	<b>100.05</b>	<b>66.50</b>	<b>97.00</b>	<b>85.50</b>	<b>77.00</b>	<b>(8.50)</b>	<b>-10%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	6.00	6.00	6.00	6.00	5.00	4.00	(1.00)	-20%
SPED Teacher	2.00	2.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Schools	1.25	1.25	0.25	0.25	0.25	0.25	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>10.75</b>	<b>10.75</b>	<b>8.75</b>	<b>8.75</b>	<b>7.75</b>	<b>6.75</b>	<b>(1.00)</b>	<b>-13%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	2.88	2.88	2.78	2.78	1.84	1.84	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>4.88</b>	<b>4.88</b>	<b>4.78</b>	<b>4.78</b>	<b>3.84</b>	<b>3.84</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>15.63</b>	<b>15.63</b>	<b>13.53</b>	<b>13.53</b>	<b>11.59</b>	<b>10.59</b>	<b>(1.00)</b>	<b>-9%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 036 Trapper Creek Elementary School  
Date: 6/15/2022

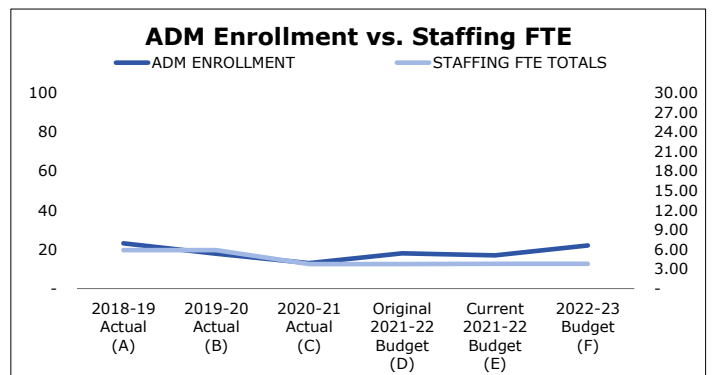
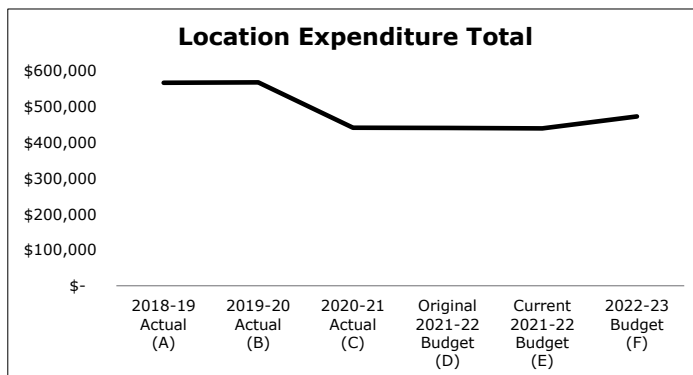
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 230,202	\$ 225,764	\$ 178,232	\$ 180,355	\$ 173,075	\$ 172,002	\$ (1,073)	-1%
320 Non-Certificated Salaries	111,483	141,575	70,846	69,539	67,167	72,916	5,749	9%
360 Employee Benefits	139,194	119,925	94,584	98,998	92,324	98,361	6,037	7%
<b>Total Personnel</b>	<b>480,880</b>	<b>487,264</b>	<b>343,662</b>	<b>348,892</b>	<b>332,566</b>	<b>343,279</b>	<b>10,713</b>	<b>3%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,861	1,745	1,382	1,420	100	1,320	1,220	1220%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	18,839	18,274	16,558	14,186	18,031	24,976	6,945	39%
435 Energy	50,731	41,318	46,473	40,735	51,724	64,228	12,504	24%
440 Purchased Services	10,614	14,228	30,720	17,713	20,145	21,084	939	5%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	4,499	5,735	3,187	18,325	17,403	18,423	1,020	6%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	-	95	-	-	-	-	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>86,545</b>	<b>81,394</b>	<b>98,320</b>	<b>92,379</b>	<b>107,403</b>	<b>130,031</b>	<b>22,628</b>	<b>21%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 567,424</b>	<b>\$ 568,658</b>	<b>\$ 441,981</b>	<b>\$ 441,271</b>	<b>\$ 439,969</b>	<b>\$ 473,310</b>	<b>\$ 33,341</b>	<b>8%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>23.10</b>	<b>17.75</b>	<b>13.00</b>	<b>18.00</b>	<b>17.00</b>	<b>22.00</b>	<b>5.00</b>	<b>29%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	2.00	2.00	1.00	1.00	1.00	1.00	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.20	0.20	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>3.20</b>	<b>3.20</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	1.19	1.19	0.25	0.25	0.28	0.28	-	0%
Support Staff	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Custodial Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>2.69</b>	<b>2.69</b>	<b>1.75</b>	<b>1.75</b>	<b>1.78</b>	<b>1.78</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>5.89</b>	<b>5.89</b>	<b>3.75</b>	<b>3.75</b>	<b>3.78</b>	<b>3.78</b>	<b>-</b>	<b>0%</b>

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.



**Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget**

Fund: 100 General Fund  
**Location: 038 Willow Elementary School**  
Date: 6/15/2022

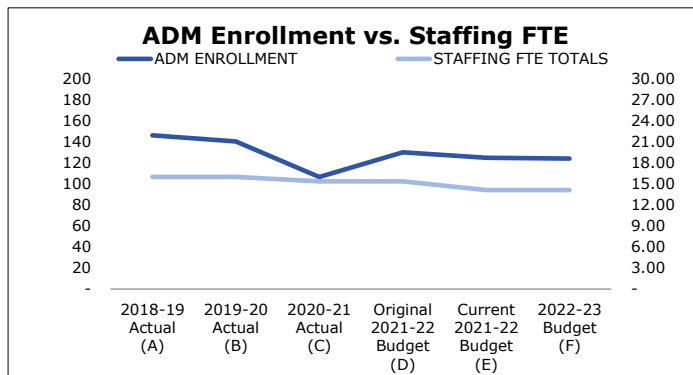
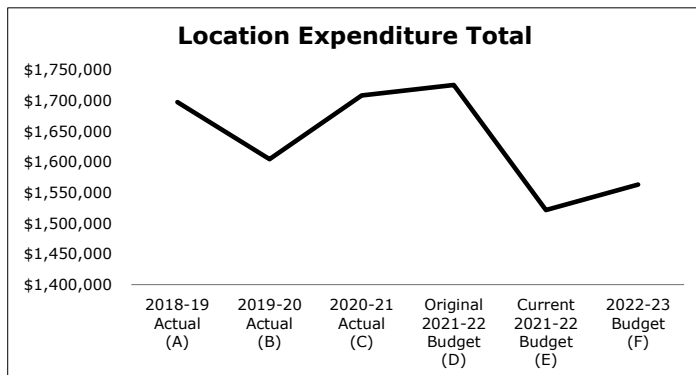
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 817,747	\$ 749,229	\$ 782,056	\$ 772,778	\$ 674,045	\$ 688,864	\$ 14,819	2%
320 Non-Certificated Salaries	222,512	199,607	238,483	228,284	178,260	175,487	(2,773)	-2%
360 Employee Benefits	507,130	499,538	523,804	530,170	458,337	461,881	3,544	1%
<b>Total Personnel</b>	<b>1,547,389</b>	<b>1,448,374</b>	<b>1,544,342</b>	<b>1,531,232</b>	<b>1,310,642</b>	<b>1,326,232</b>	<b>15,590</b>	<b>1%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,556	1,393	1,290	1,470	150	1,570	1,420	947%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	38,120	35,951	22,377	31,031	26,946	38,277	11,331	42%
435 Energy	69,916	70,104	73,489	67,357	90,787	100,195	9,408	10%
440 Purchased Services	36,309	39,080	56,022	74,666	73,023	77,114	4,091	6%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	3,365	8,724	7,171	18,900	19,150	18,780	(370)	-2%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	968	863	1,200	950	950	1,100	150	16%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	2,664	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>150,234</b>	<b>156,114</b>	<b>164,213</b>	<b>194,374</b>	<b>211,006</b>	<b>237,036</b>	<b>26,030</b>	<b>12%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 1,697,623</b>	<b>\$ 1,604,488</b>	<b>\$ 1,708,556</b>	<b>\$ 1,725,606</b>	<b>\$ 1,521,648</b>	<b>\$ 1,563,268</b>	<b>\$ 41,620</b>	<b>3%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>146.18</b>	<b>140.35</b>	<b>106.55</b>	<b>130.00</b>	<b>124.94</b>	<b>124.00</b>	<b>(0.94)</b>	<b>-1%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	6.00	6.00	6.00	6.00	5.00	5.00	-	0%
SPED Teacher	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Schools	1.50	1.50	0.50	0.50	0.50	0.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>11.00</b>	<b>11.00</b>	<b>10.00</b>	<b>10.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	2.50	2.50	2.88	2.88	2.63	2.63	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	1.50	1.50	1.50	1.50	1.50	1.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>5.00</b>	<b>5.00</b>	<b>5.38</b>	<b>5.38</b>	<b>5.13</b>	<b>5.13</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>16.00</b>	<b>16.00</b>	<b>15.38</b>	<b>15.38</b>	<b>14.13</b>	<b>14.13</b>	<b>-</b>	<b>0%</b>

**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!**



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: **039 Snowshoe Elementary School**  
Date: 6/15/2022

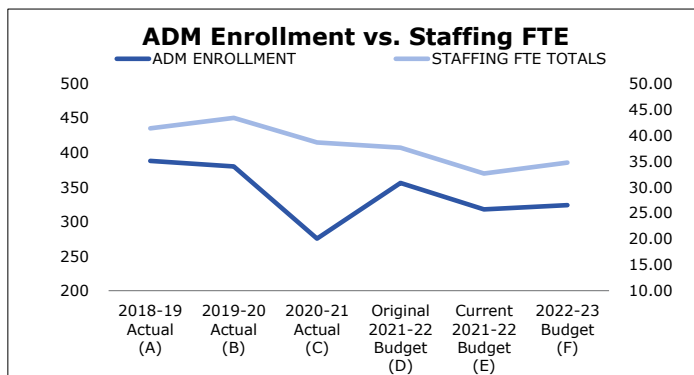
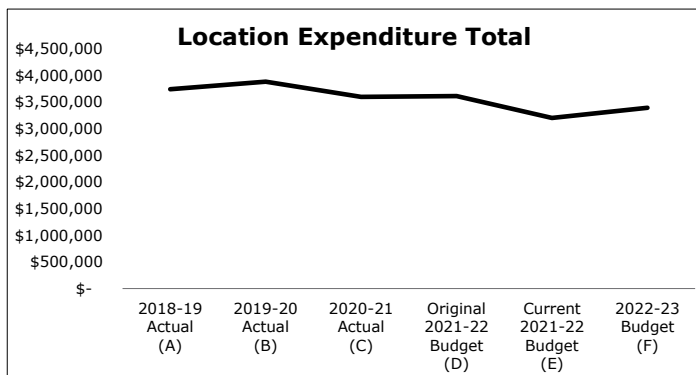
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 1,864,097	\$ 1,990,543	\$ 1,952,951	\$ 1,922,492	\$ 1,736,680	\$ 1,844,308	\$ 107,628	6%
320 Non-Certificated Salaries	531,012	546,369	399,502	438,180	365,944	383,947	18,003	5%
360 Employee Benefits	1,186,074	1,192,574	1,099,116	1,081,772	930,465	981,687	51,222	6%
<b>Total Personnel</b>	<b>3,581,183</b>	<b>3,729,486</b>	<b>3,451,569</b>	<b>3,442,444</b>	<b>3,033,089</b>	<b>3,209,942</b>	<b>176,853</b>	<b>6%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	920	980	720	720	720	720	-	0%
425 Student Travel	160	745	-	-	-	-	-	0%
430 Utility Services	38,682	38,804	25,585	32,065	29,943	40,634	10,691	36%
435 Energy	63,264	67,895	67,459	75,489	77,685	84,211	6,526	8%
440 Purchased Services	23,329	17,257	25,252	24,841	24,401	25,471	1,070	4%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	29,389	22,461	22,165	32,040	32,640	29,471	(3,169)	-10%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	540	938	50	-	-	-	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>156,284</b>	<b>149,080</b>	<b>141,231</b>	<b>165,155</b>	<b>165,389</b>	<b>180,507</b>	<b>15,118</b>	<b>9%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 3,737,467</b>	<b>\$ 3,878,566</b>	<b>\$ 3,592,800</b>	<b>\$ 3,607,599</b>	<b>\$ 3,198,478</b>	<b>\$ 3,390,449</b>	<b>\$ 191,971</b>	<b>6%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>388.00</b>	<b>380.03</b>	<b>275.45</b>	<b>356.00</b>	<b>317.75</b>	<b>324.00</b>	<b>6.25</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	17.00	19.00	16.50	15.50	14.00	16.00	2.00	14%
SPED Teacher	4.00	4.00	6.00	6.00	5.00	5.00	-	0%
Specialist - Schools	3.50	3.50	1.50	1.50	1.50	0.50	(1.00)	-67%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>26.50</b>	<b>28.50</b>	<b>26.00</b>	<b>25.00</b>	<b>22.50</b>	<b>23.50</b>	<b>1.00</b>	<b>4%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	10.88	10.88	7.13	7.13	7.13	7.75	0.62	9%
Support Staff	2.00	2.00	2.50	2.50	2.00	2.50	0.50	25%
Custodial Staff	2.00	2.00	3.00	3.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>14.88</b>	<b>14.88</b>	<b>12.63</b>	<b>12.63</b>	<b>10.13</b>	<b>11.25</b>	<b>1.12</b>	<b>11%</b>
<b>STAFFING FTE TOTALS</b>	<b>41.38</b>	<b>43.38</b>	<b>38.63</b>	<b>37.63</b>	<b>32.63</b>	<b>34.75</b>	<b>2.12</b>	<b>6%</b>

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.



**Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget**

Fund: 100 General Fund  
Location: **041 Butte Elementary School**  
Date: 6/15/2022

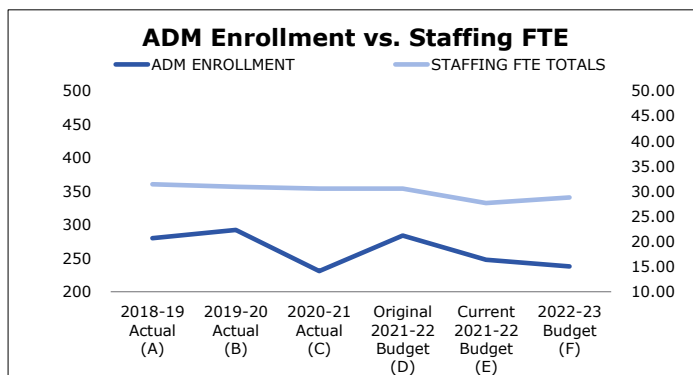
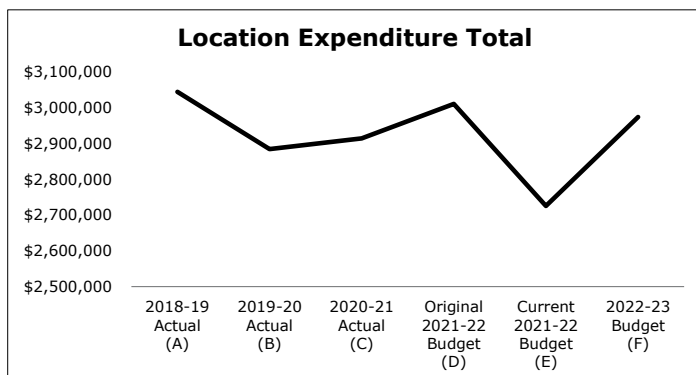
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 1,505,251	\$ 1,497,359	\$ 1,524,908	\$ 1,521,271	\$ 1,365,145	\$ 1,495,831	\$ 130,686	10%
320 Non-Certificated Salaries	415,546	390,621	374,507	404,590	382,618	429,923	47,305	12%
360 Employee Benefits	994,917	875,576	890,334	935,081	811,184	898,732	87,548	11%
<b>Total Personnel</b>	<b>2,915,714</b>	<b>2,763,556</b>	<b>2,789,750</b>	<b>2,860,942</b>	<b>2,558,947</b>	<b>2,824,486</b>	<b>265,539</b>	<b>10%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	139	-	-	150	150	100%
420 Staff Travel	1,775	948	915	820	970	1,220	250	26%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	34,638	32,135	17,220	25,407	27,907	31,880	3,973	14%
435 Energy	53,348	53,004	53,300	61,303	61,888	67,684	5,796	9%
440 Purchased Services	20,251	18,767	35,446	38,648	51,793	29,209	(22,584)	-44%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	18,729	16,016	17,134	23,563	23,604	19,150	(4,454)	-19%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	59	-	295	300	515	300	(215)	-42%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>128,800</b>	<b>120,870</b>	<b>124,449</b>	<b>150,041</b>	<b>166,677</b>	<b>149,593</b>	<b>(17,084)</b>	<b>-10%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 3,044,515</b>	<b>\$ 2,884,426</b>	<b>\$ 2,914,199</b>	<b>\$ 3,010,983</b>	<b>\$ 2,725,624</b>	<b>\$ 2,974,079</b>	<b>\$ 248,455</b>	<b>9%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>279.97</b>	<b>292.42</b>	<b>230.90</b>	<b>284.00</b>	<b>247.78</b>	<b>238.00</b>	<b>(9.78)</b>	<b>-4%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	12.00	12.00	14.00	14.00	12.00	12.00	-	0%
SPED Teacher	4.00	3.50	4.00	4.00	4.00	4.00	-	0%
Specialist - Schools	2.50	2.50	0.50	0.50	0.50	0.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.80	0.80	0.80	0.80	0.80	0.80	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>20.30</b>	<b>19.80</b>	<b>20.30</b>	<b>20.30</b>	<b>18.30</b>	<b>18.30</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	7.13	7.13	6.25	6.25	5.38	6.50	1.12	21%
Support Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>11.13</b>	<b>11.13</b>	<b>10.25</b>	<b>10.25</b>	<b>9.38</b>	<b>10.50</b>	<b>1.12</b>	<b>12%</b>
<b>STAFFING FTE TOTALS</b>	<b>31.43</b>	<b>30.93</b>	<b>30.55</b>	<b>30.55</b>	<b>27.68</b>	<b>28.80</b>	<b>1.12</b>	<b>4%</b>

**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.**



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: **042 Sutton Elementary School**  
Date: 6/15/2022

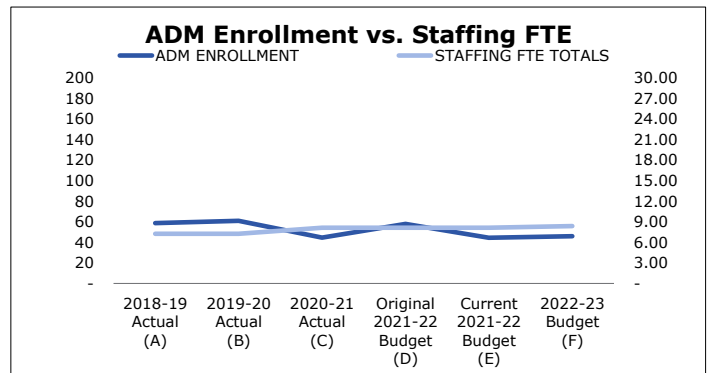
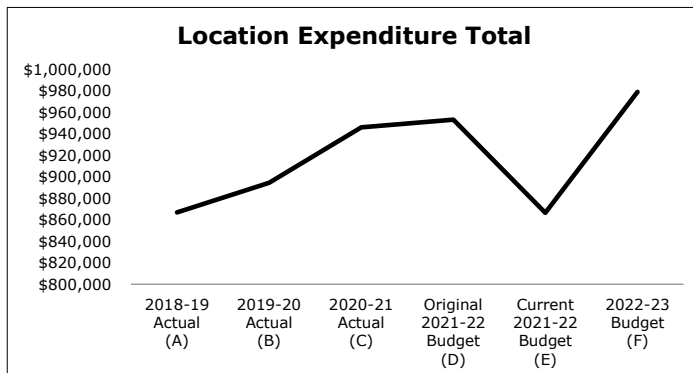
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 376,348	\$ 395,801	\$ 445,239	\$ 433,059	\$ 386,927	\$ 427,812	\$ 40,885	11%
320 Non-Certificated Salaries	100,447	106,846	116,620	113,850	110,777	122,783	12,006	11%
360 Employee Benefits	248,916	250,475	250,853	256,765	250,722	282,074	31,352	13%
<b>Total Personnel</b>	<b>725,711</b>	<b>753,122</b>	<b>812,711</b>	<b>803,674</b>	<b>748,426</b>	<b>832,669</b>	<b>84,243</b>	<b>11%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	1,705	-	-	-	-	-	-	0%
420 Staff Travel	829	720	690	720	-	720	720	100%
425 Student Travel	752	-	125	2,000	-	-	-	0%
430 Utility Services	52,583	53,806	52,137	74,174	18,715	30,611	11,896	64%
435 Energy	55,922	43,293	52,849	44,762	63,102	75,568	12,466	20%
440 Purchased Services	21,566	31,436	18,118	16,933	23,081	26,289	3,208	14%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	7,801	12,036	9,587	11,000	13,200	13,339	139	1%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	13	-	-	-	-	-	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>141,171</b>	<b>141,291</b>	<b>133,505</b>	<b>149,589</b>	<b>118,098</b>	<b>146,527</b>	<b>28,429</b>	<b>24%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 866,882</b>	<b>\$ 894,414</b>	<b>\$ 946,217</b>	<b>\$ 953,263</b>	<b>\$ 866,524</b>	<b>\$ 979,196</b>	<b>\$ 112,672</b>	<b>13%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>58.75</b>	<b>60.95</b>	<b>44.50</b>	<b>58.00</b>	<b>44.45</b>	<b>46.00</b>	<b>1.55</b>	<b>3%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	2.75	2.75	3.00	3.50	2.50	2.50	-	0%
SPED Teacher	0.50	0.50	0.50	0.50	1.50	1.50	-	0%
Specialist - Schools	0.75	0.75	0.50	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	0.25	0.25	1.13	1.13	1.13	1.38	0.25	22%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>2.25</b>	<b>2.25</b>	<b>3.13</b>	<b>3.13</b>	<b>3.13</b>	<b>3.38</b>	<b>0.25</b>	<b>8%</b>
<b>STAFFING FTE TOTALS</b>	<b>7.25</b>	<b>7.25</b>	<b>8.13</b>	<b>8.13</b>	<b>8.13</b>	<b>8.38</b>	<b>0.25</b>	<b>3%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: **043 Cottonwood Creek Elementary School**  
Date: 6/15/2022

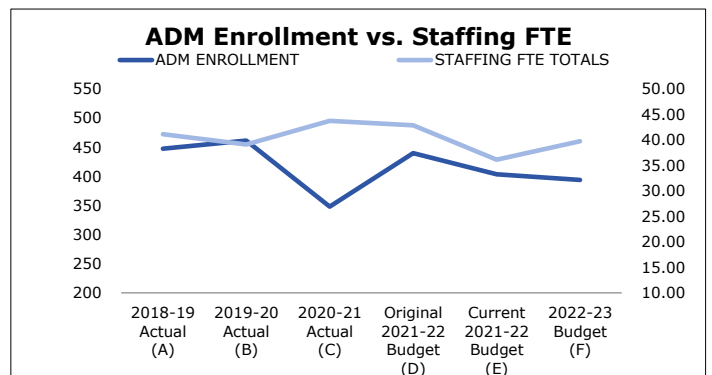
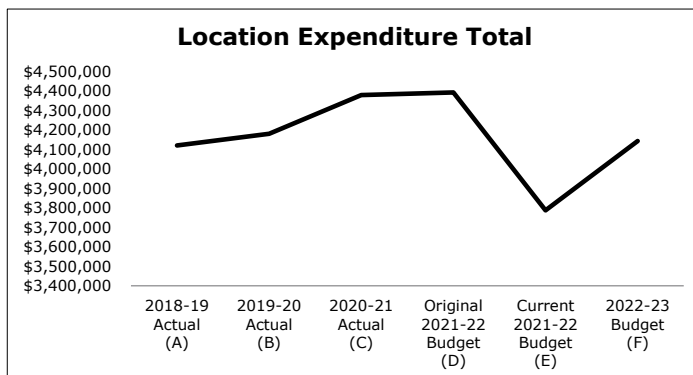
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 2,299,455	\$ 2,369,222	\$ 2,424,806	\$ 2,354,898	\$ 2,108,371	\$ 2,271,034	\$ 162,663	8%
320 Non-Certificated Salaries	445,737	480,069	492,619	540,071	415,929	431,191	15,262	4%
360 Employee Benefits	1,221,156	1,178,815	1,321,426	1,338,772	1,099,518	1,184,904	85,386	8%
<b>Total Personnel</b>	<b>3,966,348</b>	<b>4,028,106</b>	<b>4,238,851</b>	<b>4,233,741</b>	<b>3,623,818</b>	<b>3,887,129</b>	<b>263,311</b>	<b>7%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	130	-	(130)	-100%
420 Staff Travel	720	2,400	1,344	720	720	720	-	0%
425 Student Travel	2,611	354	-	-	-	-	-	0%
430 Utility Services	39,437	38,520	27,265	29,119	30,570	33,511	2,941	10%
435 Energy	70,756	68,766	70,642	81,161	78,888	171,611	92,723	118%
440 Purchased Services	8,400	6,994	8,138	9,096	16,165	14,004	(2,161)	-13%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	30,586	34,096	31,074	37,350	36,498	35,294	(1,204)	-3%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	79	-	-	-	175	-	(175)	-100%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>152,589</b>	<b>151,130</b>	<b>138,463</b>	<b>157,446</b>	<b>163,146</b>	<b>255,140</b>	<b>91,994</b>	<b>56%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 4,118,937</b>	<b>\$ 4,179,236</b>	<b>\$ 4,377,314</b>	<b>\$ 4,391,187</b>	<b>\$ 3,786,964</b>	<b>\$ 4,142,269</b>	<b>\$ 355,305</b>	<b>9%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>447.45</b>	<b>461.45</b>	<b>348.10</b>	<b>440.00</b>	<b>403.48</b>	<b>394.00</b>	<b>(9.48)</b>	<b>-2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	2.00	1.00	1.00	1.00	-	0%
Classroom Teacher	18.50	17.50	21.00	20.00	16.00	18.00	2.00	13%
SPED Teacher	6.00	5.00	6.00	6.00	6.00	6.00	-	0%
Specialist - Schools	3.00	3.00	1.25	1.25	1.25	1.25	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>29.50</b>	<b>27.50</b>	<b>31.25</b>	<b>29.25</b>	<b>25.25</b>	<b>27.25</b>	<b>2.00</b>	<b>8%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	7.63	7.63	8.00	9.13	6.88	7.75	0.87	13%
Support Staff	2.00	2.00	2.50	2.50	2.00	2.50	0.50	25%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.25	0.25	13%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>11.63</b>	<b>11.63</b>	<b>12.50</b>	<b>13.63</b>	<b>10.88</b>	<b>12.50</b>	<b>1.62</b>	<b>15%</b>
<b>STAFFING FTE TOTALS</b>	<b>41.13</b>	<b>39.13</b>	<b>43.75</b>	<b>42.88</b>	<b>36.13</b>	<b>39.75</b>	<b>3.62</b>	<b>10%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: **044 Tanaina Elementary School**  
Date: 6/15/2022

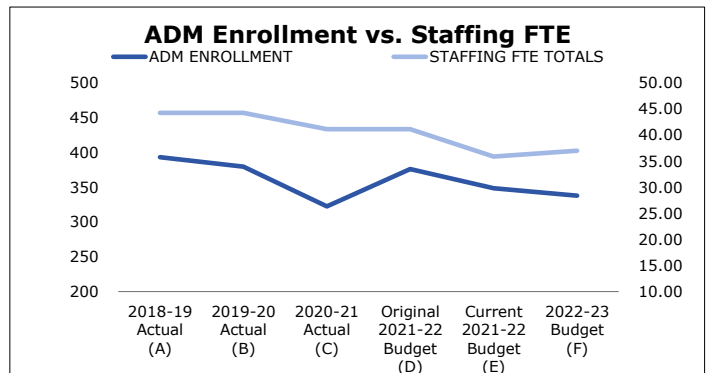
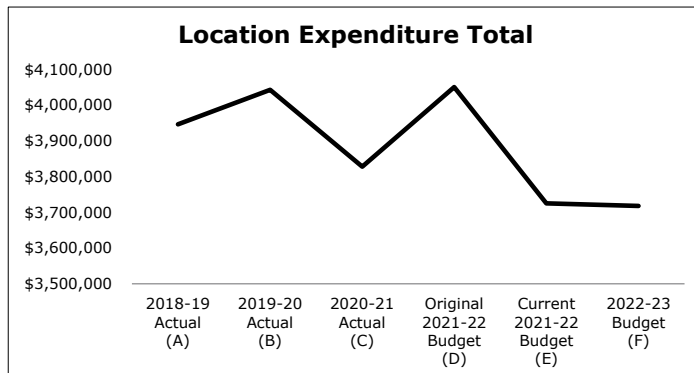
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 1,964,396	\$ 1,985,296	\$ 1,940,089	\$ 2,002,348	\$ 1,857,712	\$ 1,833,989	\$ (23,723)	-1%
320 Non-Certificated Salaries	587,640	656,921	571,919	628,079	564,731	582,814	18,083	3%
360 Employee Benefits	1,253,686	1,257,694	1,180,561	1,254,658	1,130,247	1,118,863	(11,384)	-1%
<b>Total Personnel</b>	<b>3,805,722</b>	<b>3,899,911</b>	<b>3,692,569</b>	<b>3,885,085</b>	<b>3,552,690</b>	<b>3,535,666</b>	<b>(17,024)</b>	<b>0%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	720	720	720	720	720	720	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	40,459	39,337	28,922	33,564	36,469	41,526	5,057	14%
435 Energy	75,593	73,646	77,065	88,551	87,741	96,372	8,631	10%
440 Purchased Services	6,456	8,099	8,672	10,775	15,406	15,406	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	16,884	19,900	19,776	31,340	31,661	28,083	(3,578)	-11%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	-	554	100	-	79	-	(79)	-100%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>140,111</b>	<b>142,256</b>	<b>135,255</b>	<b>164,950</b>	<b>172,076</b>	<b>182,107</b>	<b>10,031</b>	<b>6%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 3,945,833</b>	<b>\$ 4,042,167</b>	<b>\$ 3,827,824</b>	<b>\$ 4,050,035</b>	<b>\$ 3,724,766</b>	<b>\$ 3,717,773</b>	<b>\$ (6,993)</b>	<b>0%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>393.18</b>	<b>379.65</b>	<b>322.50</b>	<b>376.00</b>	<b>348.50</b>	<b>338.00</b>	<b>(10.50)</b>	<b>-3%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	18.00	18.00	16.50	16.50	15.00	14.00	(1.00)	-7%
SPED Teacher	5.00	5.00	6.00	6.00	5.00	5.00	-	0%
Specialist - Schools	3.50	3.50	1.50	1.50	1.50	1.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>28.50</b>	<b>28.50</b>	<b>26.00</b>	<b>26.00</b>	<b>23.50</b>	<b>22.50</b>	<b>(1.00)</b>	<b>-4%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	11.75	11.75	10.63	10.63	9.38	11.00	1.62	17%
Support Staff	2.00	2.00	2.50	2.50	2.00	2.50	0.50	25%
Custodial Staff	2.00	2.00	2.00	2.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>15.75</b>	<b>15.75</b>	<b>15.13</b>	<b>15.13</b>	<b>12.38</b>	<b>14.50</b>	<b>2.12</b>	<b>17%</b>
<b>STAFFING FTE TOTALS</b>	<b>44.25</b>	<b>44.25</b>	<b>41.13</b>	<b>41.13</b>	<b>35.88</b>	<b>37.00</b>	<b>1.12</b>	<b>3%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
**Location: 045 Pioneer Peak Elementary School**  
Date: 6/15/2022

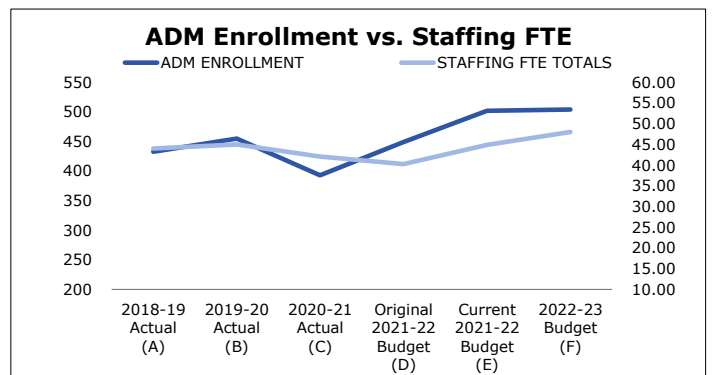
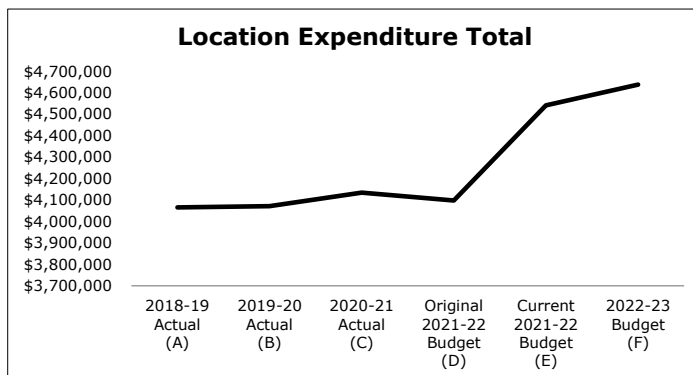
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 2,116,704	\$ 2,143,474	\$ 2,147,847	\$ 2,148,922	\$ 2,372,019	\$ 2,395,267	\$ 23,248	1%
320 Non-Certificated Salaries	530,266	556,929	579,806	531,690	643,181	668,501	25,320	4%
360 Employee Benefits	1,290,308	1,244,552	1,286,095	1,272,585	1,356,963	1,402,024	45,061	3%
<b>Total Personnel</b>	<b>3,937,277</b>	<b>3,944,955</b>	<b>4,013,747</b>	<b>3,953,197</b>	<b>4,372,163</b>	<b>4,465,792</b>	<b>93,629</b>	<b>2%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	1,500	1,500	1,500	-	0%
420 Staff Travel	720	1,190	720	720	720	720	-	0%
425 Student Travel	-	78	-	-	-	-	-	0%
430 Utility Services	38,356	36,705	21,106	31,343	35,984	41,381	5,397	15%
435 Energy	55,346	53,596	59,327	62,890	72,604	71,486	(1,118)	-2%
440 Purchased Services	5,076	6,915	5,912	9,272	13,963	13,963	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	28,519	27,391	33,676	38,910	43,796	42,788	(1,008)	-2%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	189	645	175	-	-	-	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>128,206</b>	<b>126,521</b>	<b>120,916</b>	<b>144,635</b>	<b>168,567</b>	<b>171,838</b>	<b>3,271</b>	<b>2%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 4,065,483</b>	<b>\$ 4,071,476</b>	<b>\$ 4,134,663</b>	<b>\$ 4,097,832</b>	<b>\$ 4,540,730</b>	<b>\$ 4,637,630</b>	<b>\$ 96,900</b>	<b>2%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>432.83</b>	<b>454.90</b>	<b>392.80</b>	<b>449.00</b>	<b>501.70</b>	<b>504.00</b>	<b>2.30</b>	<b>0%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	16.00	17.00	20.00	20.00	20.00	21.00	1.00	5%
SPED Teacher	8.00	8.00	4.00	4.00	5.40	6.00	0.60	11%
Specialist - Schools	3.50	3.50	1.50	1.50	1.50	1.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>29.50</b>	<b>30.50</b>	<b>27.50</b>	<b>27.50</b>	<b>28.90</b>	<b>30.50</b>	<b>1.60</b>	<b>6%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	10.50	10.50	10.06	8.25	12.00	13.00	1.00	8%
Support Staff	2.00	2.00	2.50	2.50	2.00	2.50	0.50	25%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>14.50</b>	<b>14.50</b>	<b>14.56</b>	<b>12.75</b>	<b>16.00</b>	<b>17.50</b>	<b>1.50</b>	<b>9%</b>
<b>STAFFING FTE TOTALS</b>	<b>44.00</b>	<b>45.00</b>	<b>42.06</b>	<b>40.25</b>	<b>44.90</b>	<b>48.00</b>	<b>3.10</b>	<b>7%</b>

**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.**



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: **046 Larson Elementary School**  
Date: 6/15/2022

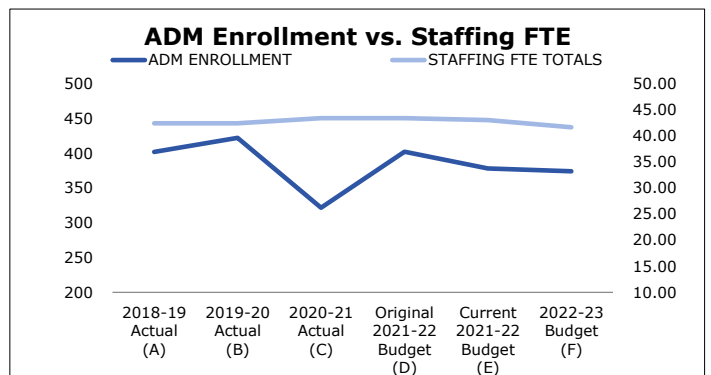
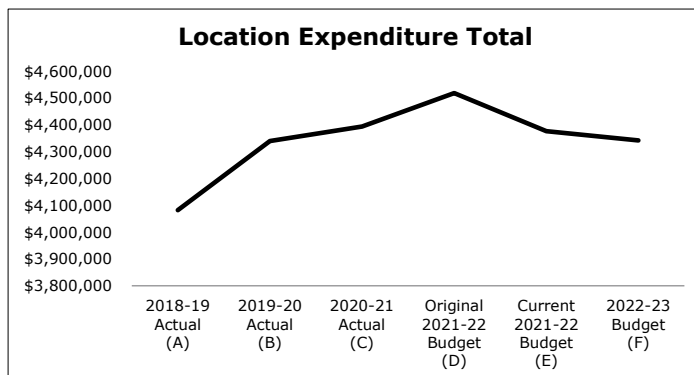
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 2,032,195	\$ 2,054,247	\$ 2,182,645	\$ 2,185,715	\$ 2,097,333	\$ 2,096,949	\$ (384)	0%
320 Non-Certificated Salaries	573,006	703,969	615,023	660,420	653,866	616,801	(37,065)	-6%
360 Employee Benefits	1,296,974	1,407,171	1,431,450	1,470,276	1,438,566	1,409,072	(29,494)	-2%
<b>Total Personnel</b>	<b>3,902,175</b>	<b>4,165,387</b>	<b>4,229,117</b>	<b>4,316,411</b>	<b>4,189,765</b>	<b>4,122,822</b>	<b>(66,943)</b>	<b>-2%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	920	720	720	720	720	720	-	0%
425 Student Travel	155	-	-	-	-	-	-	0%
430 Utility Services	37,964	36,636	27,762	30,682	34,697	39,225	4,528	13%
435 Energy	99,422	100,841	101,825	119,808	105,619	133,851	28,232	27%
440 Purchased Services	12,488	6,541	5,889	15,172	9,415	12,882	3,467	37%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	28,726	29,073	28,033	35,697	36,441	32,524	(3,917)	-11%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	280	360	258	-	-	-	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>179,955</b>	<b>174,170</b>	<b>164,486</b>	<b>202,079</b>	<b>186,892</b>	<b>219,202</b>	<b>32,310</b>	<b>17%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 4,082,130</b>	<b>\$ 4,339,558</b>	<b>\$ 4,393,604</b>	<b>\$ 4,518,490</b>	<b>\$ 4,376,657</b>	<b>\$ 4,342,024</b>	<b>\$ (34,633)</b>	<b>-1%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>401.75</b>	<b>421.98</b>	<b>321.55</b>	<b>402.00</b>	<b>377.95</b>	<b>374.00</b>	<b>(3.95)</b>	<b>-1%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	17.00	17.00	18.00	18.00	17.00	16.00	(1.00)	-6%
SPED Teacher	6.00	6.00	6.00	6.00	6.00	6.00	-	0%
Specialist - Schools	2.50	2.50	1.50	1.50	1.50	1.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>27.50</b>	<b>27.50</b>	<b>27.50</b>	<b>27.50</b>	<b>26.50</b>	<b>25.50</b>	<b>(1.00)</b>	<b>-4%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	10.88	10.88	11.38	11.38	12.50	11.63	(0.88)	-7%
Support Staff	2.00	2.00	2.50	2.50	2.00	2.50	0.50	25%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>14.88</b>	<b>14.88</b>	<b>15.88</b>	<b>15.88</b>	<b>16.50</b>	<b>16.13</b>	<b>(0.38)</b>	<b>-2%</b>
<b>STAFFING FTE TOTALS</b>	<b>42.38</b>	<b>42.38</b>	<b>43.38</b>	<b>43.38</b>	<b>43.00</b>	<b>41.63</b>	<b>(1.38)</b>	<b>-3%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: **047 Finger Lake Elementary School**  
Date: 6/15/2022

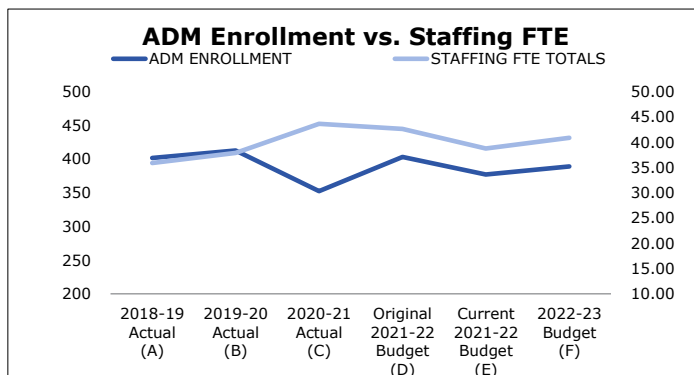
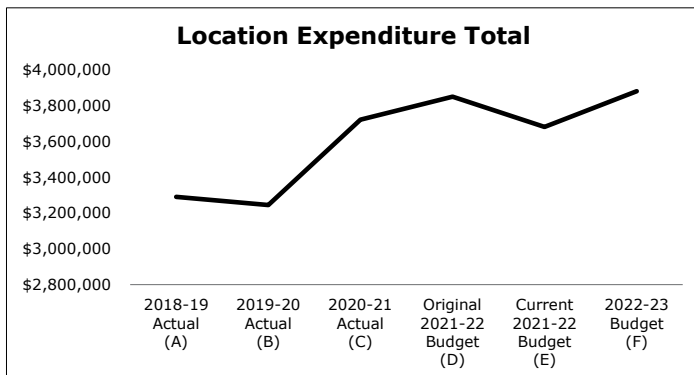
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 1,753,727	\$ 1,732,574	\$ 1,981,996	\$ 1,960,313	\$ 1,853,536	\$ 1,900,424	\$ 46,888	3%
320 Non-Certificated Salaries	383,468	387,512	435,662	518,466	502,318	584,318	82,000	16%
360 Employee Benefits	972,206	977,827	1,157,546	1,207,352	1,152,010	1,213,496	61,486	5%
<b>Total Personnel</b>	<b>3,109,400</b>	<b>3,097,913</b>	<b>3,575,203</b>	<b>3,686,131</b>	<b>3,507,864</b>	<b>3,698,238</b>	<b>190,374</b>	<b>5%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,424	720	720	2,270	2,270	720	(1,550)	-68%
425 Student Travel	195	400	-	1,800	1,800	1,800	-	0%
430 Utility Services	38,601	37,150	28,981	31,539	35,408	40,309	4,901	14%
435 Energy	77,552	75,259	79,978	87,431	89,452	94,990	5,538	6%
440 Purchased Services	7,829	6,572	10,142	10,869	13,856	13,938	82	1%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	54,883	27,110	27,605	30,522	31,413	31,431	18	0%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	616	-	-	-	-	-	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>181,100</b>	<b>147,211</b>	<b>147,427</b>	<b>164,431</b>	<b>174,199</b>	<b>183,188</b>	<b>8,989</b>	<b>5%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 3,290,500</b>	<b>\$ 3,245,124</b>	<b>\$ 3,722,630</b>	<b>\$ 3,850,562</b>	<b>\$ 3,682,063</b>	<b>\$ 3,881,426</b>	<b>\$ 199,363</b>	<b>5%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>401.62</b>	<b>412.62</b>	<b>352.35</b>	<b>403.00</b>	<b>377.10</b>	<b>389.00</b>	<b>11.90</b>	<b>3%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	17.00	19.00	19.00	18.00	16.00	16.00	-	0%
SPED Teacher	3.00	3.00	5.00	5.00	5.00	5.00	-	0%
Specialist - Schools	2.50	2.50	2.50	1.50	2.50	1.50	(1.00)	-40%
Counselor	-	-	-	1.00	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>24.50</b>	<b>26.50</b>	<b>28.50</b>	<b>27.50</b>	<b>25.50</b>	<b>24.50</b>	<b>(1.00)</b>	<b>-4%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	7.38	7.38	10.63	10.63	9.25	11.88	2.63	28%
Support Staff	2.00	2.00	2.50	2.50	2.00	2.50	0.50	25%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>11.38</b>	<b>11.38</b>	<b>15.13</b>	<b>15.13</b>	<b>13.25</b>	<b>16.38</b>	<b>3.13</b>	<b>24%</b>
<b>STAFFING FTE TOTALS</b>	<b>35.88</b>	<b>37.88</b>	<b>43.63</b>	<b>42.63</b>	<b>38.75</b>	<b>40.88</b>	<b>2.13</b>	<b>5%</b>

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!



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: **048 Goose Bay Elementary School**  
Date: 6/15/2022

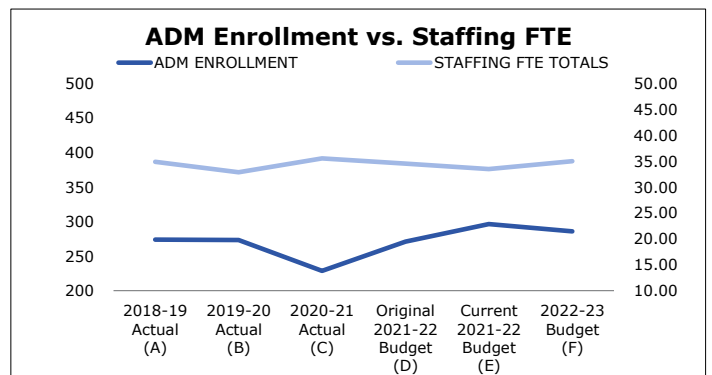
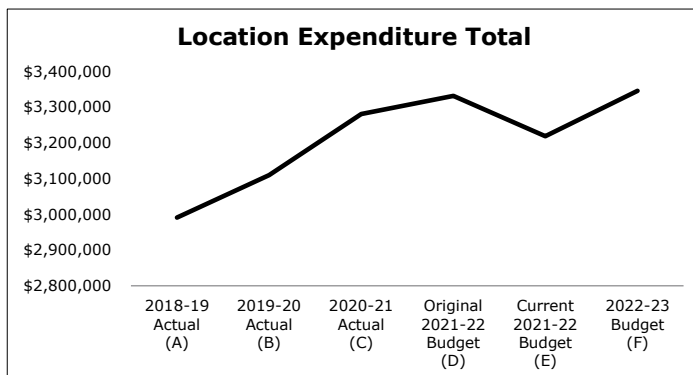
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 1,443,464	\$ 1,412,436	\$ 1,538,791	\$ 1,501,914	\$ 1,462,796	\$ 1,445,140	\$ (17,656)	-1%
320 Non-Certificated Salaries	425,563	515,087	523,808	549,099	542,332	616,589	74,257	14%
360 Employee Benefits	963,433	1,022,072	1,077,321	1,104,066	1,047,729	1,093,502	45,773	4%
<b>Total Personnel</b>	<b>2,832,461</b>	<b>2,949,596</b>	<b>3,139,920</b>	<b>3,155,079</b>	<b>3,052,857</b>	<b>3,155,231</b>	<b>102,374</b>	<b>3%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	75	-	-	-	-	0%
420 Staff Travel	1,440	1,640	720	720	720	720	-	0%
425 Student Travel	80	-	-	-	-	-	-	0%
430 Utility Services	45,228	54,020	32,796	42,262	36,496	55,258	18,762	51%
435 Energy	68,488	64,301	65,842	77,972	77,171	81,067	3,896	5%
440 Purchased Services	25,132	25,496	24,088	33,654	28,594	29,112	518	2%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	18,013	14,785	16,737	21,490	22,475	23,780	1,305	6%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>158,381</b>	<b>160,242</b>	<b>140,258</b>	<b>176,098</b>	<b>165,456</b>	<b>189,937</b>	<b>24,481</b>	<b>15%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 2,990,842</b>	<b>\$ 3,109,838</b>	<b>\$ 3,280,178</b>	<b>\$ 3,331,177</b>	<b>\$ 3,218,313</b>	<b>\$ 3,345,168</b>	<b>\$ 126,855</b>	<b>4%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>273.95</b>	<b>273.40</b>	<b>228.68</b>	<b>271.00</b>	<b>296.50</b>	<b>286.00</b>	<b>(10.50)</b>	<b>-4%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	14.00	13.00	14.00	13.00	13.00	13.00	-	0%
SPED Teacher	5.00	4.00	5.00	5.00	5.00	5.00	-	0%
Specialist - Schools	1.50	1.50	0.50	0.50	0.50	0.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	0.80	0.80	0.80	-	(0.80)	-100%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>22.50</b>	<b>20.50</b>	<b>21.30</b>	<b>20.30</b>	<b>20.30</b>	<b>19.50</b>	<b>(0.80)</b>	<b>-4%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	7.38	7.38	9.75	9.75	9.19	11.02	1.83	20%
Support Staff	2.00	2.00	2.50	2.50	2.00	2.50	0.50	25%
Custodial Staff	3.00	3.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>12.38</b>	<b>12.38</b>	<b>14.25</b>	<b>14.25</b>	<b>13.19</b>	<b>15.52</b>	<b>2.33</b>	<b>18%</b>
<b>STAFFING FTE TOTALS</b>	<b>34.88</b>	<b>32.88</b>	<b>35.55</b>	<b>34.55</b>	<b>33.49</b>	<b>35.02</b>	<b>1.53</b>	<b>5%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 049 Beryozova School  
Date: 6/15/2022

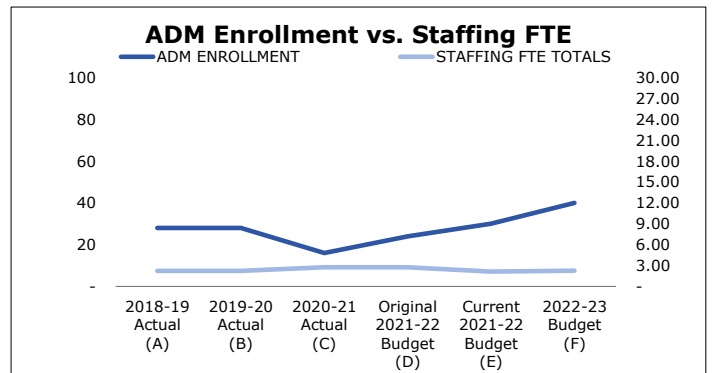
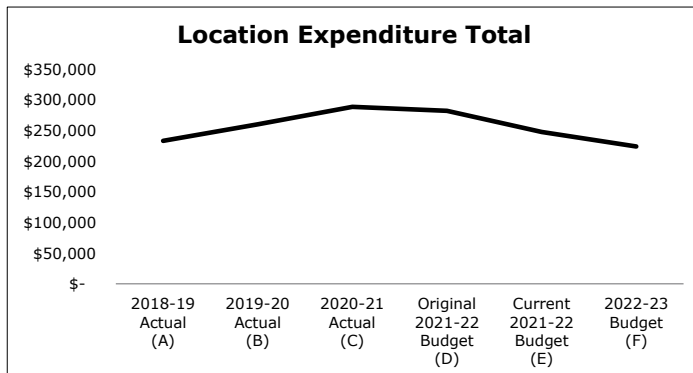
LOCATION EXPENDITURES

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 120,148	\$ 124,718	\$ 138,082	\$ 131,113	\$ 138,742	\$ 137,713	\$ (1,029)	-1%
320 Non-Certificated Salaries	11,135	21,868	24,282	25,315	5,092	6,118	1,026	20%
360 Employee Benefits	66,050	66,573	76,085	74,463	68,864	70,189	1,325	2%
<b>Total Personnel</b>	<b>197,332</b>	<b>213,158</b>	<b>238,448</b>	<b>230,891</b>	<b>212,698</b>	<b>214,020</b>	<b>1,322</b>	<b>1%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	100	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	11,207	17,485	14,305	8,788	12,967	140	(12,827)	-99%
435 Energy	9,174	10,348	9,791	3,403	10,170	-	(10,170)	-100%
440 Purchased Services	13,286	17,323	25,631	29,217	1,902	-	(1,902)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	2,230	1,890	386	9,950	9,950	9,860	(90)	-1%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	20	90	80	50	80	-	(80)	-100%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>36,018</b>	<b>47,135</b>	<b>50,193</b>	<b>51,408</b>	<b>35,069</b>	<b>10,000</b>	<b>(25,069)</b>	<b>-71%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 233,349</b>	<b>\$ 260,293</b>	<b>\$ 288,641</b>	<b>\$ 282,299</b>	<b>\$ 247,767</b>	<b>\$ 224,020</b>	<b>\$ (23,747)</b>	<b>-10%</b>

LOCATION ADM ENROLLMENT & STAFFING FTE

<b>ADM ENROLLMENT</b>	<b>28.00</b>	<b>28.00</b>	<b>16.00</b>	<b>24.00</b>	<b>30.00</b>	<b>40.00</b>	<b>10.00</b>	<b>33%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	1.75	1.75	1.75	1.75	1.75	1.75	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	0.25	0.25	0.25	0.25	0.25	0.25	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	-	-	0.50	0.50	-	-	-	0%
Support Staff	0.13	0.13	0.13	0.13	-	-	-	0%
Custodial Staff	0.10	0.10	0.13	0.13	0.13	0.25	0.12	92%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>0.23</b>	<b>0.23</b>	<b>0.75</b>	<b>0.75</b>	<b>0.13</b>	<b>0.25</b>	<b>0.12</b>	<b>92%</b>
<b>STAFFING FTE TOTALS</b>	<b>2.23</b>	<b>2.23</b>	<b>2.75</b>	<b>2.75</b>	<b>2.13</b>	<b>2.25</b>	<b>0.12</b>	<b>6%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 050 John Shaw Elementary School  
Date: 6/15/2022

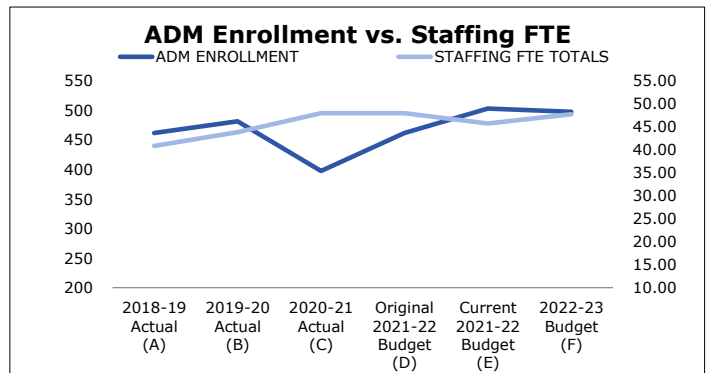
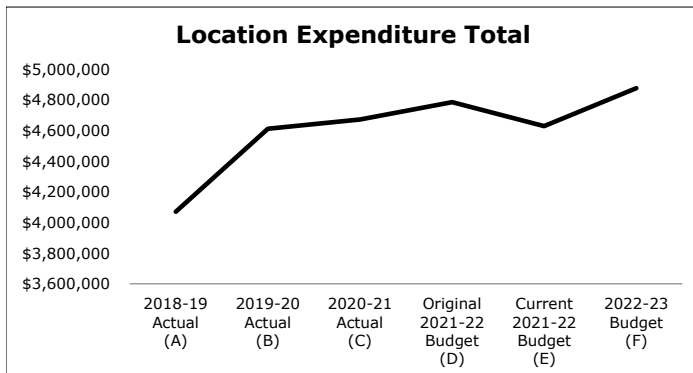
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 2,104,025	\$ 2,425,600	\$ 2,502,293	\$ 2,498,939	\$ 2,297,774	\$ 2,378,649	\$ 80,875	4%
320 Non-Certificated Salaries	519,597	593,024	555,888	612,423	664,564	720,579	56,015	8%
360 Employee Benefits	1,278,770	1,420,146	1,440,709	1,480,179	1,442,303	1,548,367	106,064	7%
<b>Total Personnel</b>	<b>3,902,392</b>	<b>4,438,770</b>	<b>4,498,890</b>	<b>4,591,541</b>	<b>4,404,641</b>	<b>4,647,595</b>	<b>242,954</b>	<b>6%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,463	740	776	720	720	720	-	0%
425 Student Travel	-	3,654	-	500	500	-	(500)	-100%
430 Utility Services	41,408	41,078	27,240	34,698	31,660	44,120	12,460	39%
435 Energy	88,919	89,639	104,822	108,915	132,559	127,537	(5,022)	-4%
440 Purchased Services	5,278	6,191	7,920	8,252	14,119	13,345	(774)	-5%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	30,312	31,009	32,144	39,706	43,868	43,077	(791)	-2%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	510	760	-	300	300	-	(300)	-100%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>167,890</b>	<b>173,070</b>	<b>172,903</b>	<b>193,091</b>	<b>223,726</b>	<b>228,799</b>	<b>5,073</b>	<b>2%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 4,070,281</b>	<b>\$ 4,611,840</b>	<b>\$ 4,671,793</b>	<b>\$ 4,784,632</b>	<b>\$ 4,628,367</b>	<b>\$ 4,876,394</b>	<b>\$ 248,027</b>	<b>5%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>461.95</b>	<b>482.00</b>	<b>397.68</b>	<b>462.00</b>	<b>503.40</b>	<b>498.00</b>	<b>(5.40)</b>	<b>-1%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	19.00	22.00	21.00	21.00	17.50	19.00	1.50	9%
SPED Teacher	4.00	4.00	6.00	6.00	6.00	6.00	-	0%
Specialist - Schools	2.50	2.50	2.00	1.50	1.50	1.50	-	0%
Counselor	-	-	-	0.50	0.50	-	(0.50)	-100%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>27.50</b>	<b>30.50</b>	<b>31.00</b>	<b>31.00</b>	<b>27.50</b>	<b>28.50</b>	<b>1.00</b>	<b>4%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	9.38	9.38	13.50	13.50	14.75	14.75	-	0%
Support Staff	2.00	2.00	1.50	1.50	1.50	2.50	1.00	67%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>13.38</b>	<b>13.38</b>	<b>17.00</b>	<b>17.00</b>	<b>18.25</b>	<b>19.25</b>	<b>1.00</b>	<b>5%</b>
<b>STAFFING FTE TOTALS</b>	<b>40.88</b>	<b>43.88</b>	<b>48.00</b>	<b>48.00</b>	<b>45.75</b>	<b>47.75</b>	<b>2.00</b>	<b>4%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 051 Meadow Lakes Elementary School  
Date: 6/15/2022

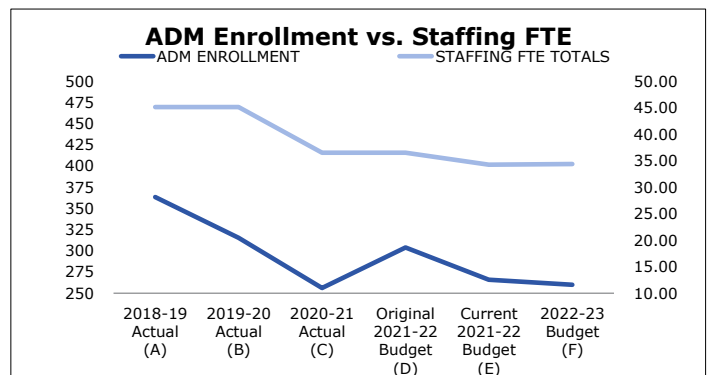
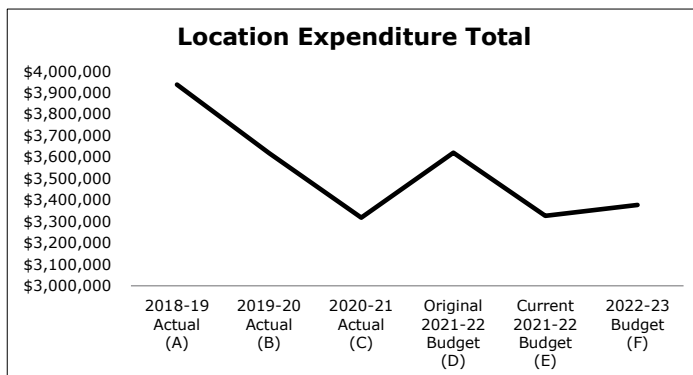
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 1,809,470	\$ 1,599,389	\$ 1,544,405	\$ 1,620,962	\$ 1,443,099	\$ 1,405,065	\$ (38,034)	-3%
320 Non-Certificated Salaries	641,998	593,972	494,527	583,115	569,713	618,561	48,848	9%
360 Employee Benefits	1,272,309	1,221,775	1,089,007	1,183,203	1,096,965	1,110,227	13,262	1%
<b>Total Personnel</b>	<b>3,723,777</b>	<b>3,415,135</b>	<b>3,127,939</b>	<b>3,387,280</b>	<b>3,109,777</b>	<b>3,133,853</b>	<b>24,076</b>	<b>1%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	237	-	-	-	-	-	-	0%
420 Staff Travel	1,343	950	720	720	720	720	-	0%
425 Student Travel	15	-	-	-	-	-	-	0%
430 Utility Services	42,133	41,450	30,106	36,457	37,048	44,627	7,579	20%
435 Energy	110,551	106,338	102,713	123,215	111,080	137,147	26,067	23%
440 Purchased Services	31,619	37,432	36,459	46,172	41,915	38,177	(3,738)	-9%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	28,004	17,089	19,256	26,026	25,575	22,750	(2,825)	-11%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	-	66	475	409	305	-	(305)	-100%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>213,902</b>	<b>203,324</b>	<b>189,730</b>	<b>232,999</b>	<b>216,643</b>	<b>243,421</b>	<b>26,778</b>	<b>12%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 3,937,680</b>	<b>\$ 3,618,459</b>	<b>\$ 3,317,669</b>	<b>\$ 3,620,279</b>	<b>\$ 3,326,420</b>	<b>\$ 3,377,274</b>	<b>\$ 50,854</b>	<b>2%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>363.38</b>	<b>315.40</b>	<b>256.10</b>	<b>304.00</b>	<b>265.85</b>	<b>260.00</b>	<b>(5.85)</b>	<b>-2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	16.00	16.00	12.00	13.00	10.00	9.00	(1.00)	-10%
SPED Teacher	7.00	7.00	6.00	6.00	6.00	6.00	-	0%
Specialist - Schools	3.50	3.50	2.50	1.50	1.50	1.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>28.50</b>	<b>28.50</b>	<b>22.50</b>	<b>22.50</b>	<b>19.50</b>	<b>18.50</b>	<b>(1.00)</b>	<b>-5%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	12.63	12.63	9.50	9.50	10.75	11.38	0.63	6%
Support Staff	2.00	2.00	2.50	2.50	2.00	2.50	0.50	25%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>16.63</b>	<b>16.63</b>	<b>14.00</b>	<b>14.00</b>	<b>14.75</b>	<b>15.88</b>	<b>1.13</b>	<b>8%</b>
<b>STAFFING FTE TOTALS</b>	<b>45.13</b>	<b>45.13</b>	<b>36.50</b>	<b>36.50</b>	<b>34.25</b>	<b>34.38</b>	<b>0.13</b>	<b>0%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: **052 Knik Elementary School**  
Date: 6/15/2022

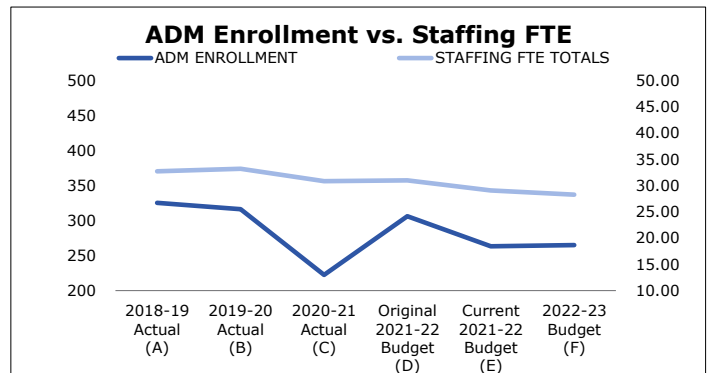
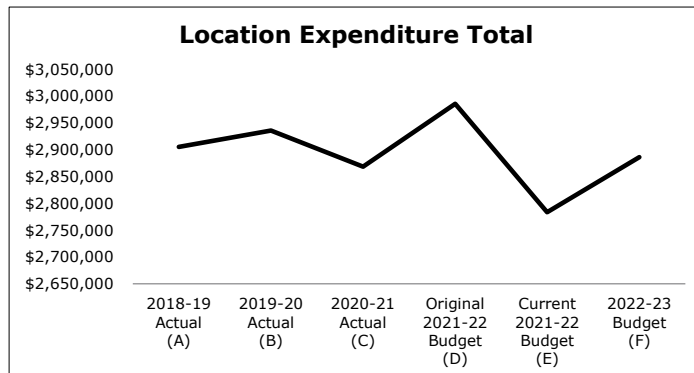
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 1,525,802	\$ 1,570,458	\$ 1,527,816	\$ 1,544,535	\$ 1,440,777	\$ 1,488,932	\$ 48,155	3%
320 Non-Certificated Salaries	323,436	335,969	319,266	336,193	320,640	330,823	10,183	3%
360 Employee Benefits	899,063	876,122	869,821	903,104	835,915	858,643	22,728	3%
<b>Total Personnel</b>	<b>2,748,301</b>	<b>2,782,549</b>	<b>2,716,903</b>	<b>2,783,832</b>	<b>2,597,332</b>	<b>2,678,398</b>	<b>81,066</b>	<b>3%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	75	-	-	-	-	0%
420 Staff Travel	1,216	720	720	720	720	720	-	0%
425 Student Travel	1,330	-	-	-	-	-	-	0%
430 Utility Services	9,600	8,443	9,876	13,434	12,581	14,622	2,041	16%
435 Energy	96,928	100,564	97,345	125,454	106,074	137,931	31,857	30%
440 Purchased Services	24,423	24,660	24,189	32,076	36,359	28,053	(8,306)	-23%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	23,133	18,518	19,298	29,541	29,941	25,769	(4,172)	-14%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	200	240	-	500	500	500	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>156,831</b>	<b>153,146</b>	<b>151,503</b>	<b>201,725</b>	<b>186,175</b>	<b>207,595</b>	<b>21,420</b>	<b>12%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 2,905,132</b>	<b>\$ 2,935,694</b>	<b>\$ 2,868,406</b>	<b>\$ 2,985,557</b>	<b>\$ 2,783,507</b>	<b>\$ 2,885,993</b>	<b>\$ 102,486</b>	<b>4%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>325.20</b>	<b>316.10</b>	<b>222.40</b>	<b>306.00</b>	<b>263.35</b>	<b>265.00</b>	<b>1.65</b>	<b>1%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	13.00	13.00	13.00	13.15	12.00	12.00	-	0%
SPED Teacher	3.50	3.50	4.50	4.50	4.50	4.50	-	0%
Specialist - Schools	3.00	3.50	2.50	2.50	2.50	1.50	(1.00)	-40%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.80	0.80	0.80	0.80	0.80	-	(0.80)	-100%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>21.30</b>	<b>21.80</b>	<b>21.80</b>	<b>21.95</b>	<b>20.80</b>	<b>19.00</b>	<b>(1.80)</b>	<b>-9%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	7.38	7.38	4.50	4.50	4.25	4.75	0.50	12%
Support Staff	2.00	2.00	2.50	2.50	2.00	2.50	0.50	25%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>11.38</b>	<b>11.38</b>	<b>9.00</b>	<b>9.00</b>	<b>8.25</b>	<b>9.25</b>	<b>1.00</b>	<b>12%</b>
<b>STAFFING FTE TOTALS</b>	<b>32.68</b>	<b>33.18</b>	<b>30.80</b>	<b>30.95</b>	<b>29.05</b>	<b>28.25</b>	<b>(0.80)</b>	<b>-3%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: **053 Machetan Elementary School**  
Date: 6/15/2022

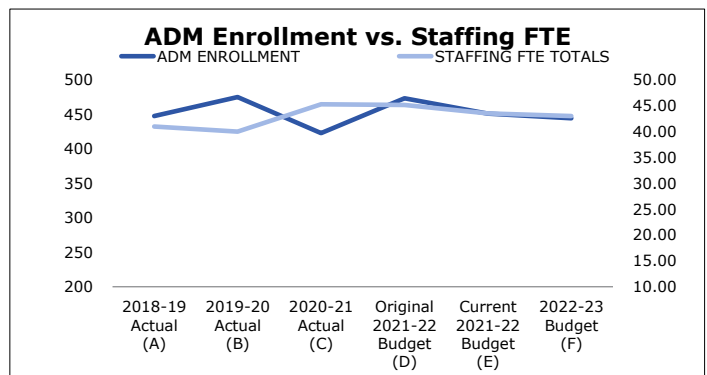
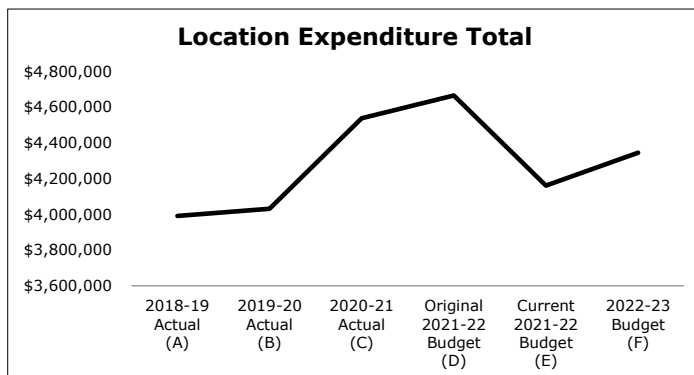
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 2,189,405	\$ 2,101,544	\$ 2,431,349	\$ 2,405,237	\$ 2,201,492	\$ 2,246,273	\$ 44,781	2%
320 Non-Certificated Salaries	370,862	458,761	498,022	542,825	499,371	501,388	2,017	0%
360 Employee Benefits	1,224,393	1,239,851	1,416,213	1,456,662	1,231,497	1,315,598	84,101	7%
<b>Total Personnel</b>	<b>3,784,660</b>	<b>3,800,157</b>	<b>4,345,584</b>	<b>4,404,724</b>	<b>3,932,360</b>	<b>4,063,259</b>	<b>130,899</b>	<b>3%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,633	3,227	791	1,470	1,470	720	(750)	-51%
425 Student Travel	1,694	-	2,405	-	-	-	-	0%
430 Utility Services	42,112	42,826	31,545	39,426	41,865	49,756	7,891	19%
435 Energy	102,605	126,487	100,694	149,145	115,867	155,553	39,686	34%
440 Purchased Services	34,164	36,426	23,231	29,631	28,244	35,087	6,843	24%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	22,245	21,185	32,042	39,928	40,328	39,531	(797)	-2%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	778	475	872	-	-	-	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	847	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>206,077</b>	<b>230,626</b>	<b>191,579</b>	<b>259,600</b>	<b>227,774</b>	<b>280,647</b>	<b>52,873</b>	<b>23%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 3,990,737</b>	<b>\$ 4,030,783</b>	<b>\$ 4,537,163</b>	<b>\$ 4,664,324</b>	<b>\$ 4,160,134</b>	<b>\$ 4,343,906</b>	<b>\$ 183,772</b>	<b>4%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>447.45</b>	<b>474.83</b>	<b>422.63</b>	<b>473.00</b>	<b>450.80</b>	<b>444.00</b>	<b>(6.80)</b>	<b>-2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	17.00	17.00	20.50	19.50	18.00	17.00	(1.00)	-6%
SPED Teacher	7.00	6.00	5.00	5.00	5.00	5.00	-	0%
Specialist - Schools	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>30.00</b>	<b>29.00</b>	<b>31.50</b>	<b>30.50</b>	<b>29.00</b>	<b>28.00</b>	<b>(1.00)</b>	<b>-3%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	6.97	6.97	9.75	10.61	10.50	10.50	-	0%
Support Staff	2.00	2.00	2.00	2.00	2.00	2.50	0.50	25%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>10.97</b>	<b>10.97</b>	<b>13.75</b>	<b>14.61</b>	<b>14.50</b>	<b>15.00</b>	<b>0.50</b>	<b>3%</b>
<b>STAFFING FTE TOTALS</b>	<b>40.97</b>	<b>39.97</b>	<b>45.25</b>	<b>45.11</b>	<b>43.50</b>	<b>43.00</b>	<b>(0.50)</b>	<b>-1%</b>

Machetan 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. Machetan Elementary offers a variety of before and after school clubs and sports for students to participate. Students and staff at Machetan works closely with community members and agencies to teach science and engineering concepts and provide service opportunities within our community.



**Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget**

Fund: 100 General Fund  
**Location: 054 Dena'ina Elementary School**  
Date: 6/15/2022

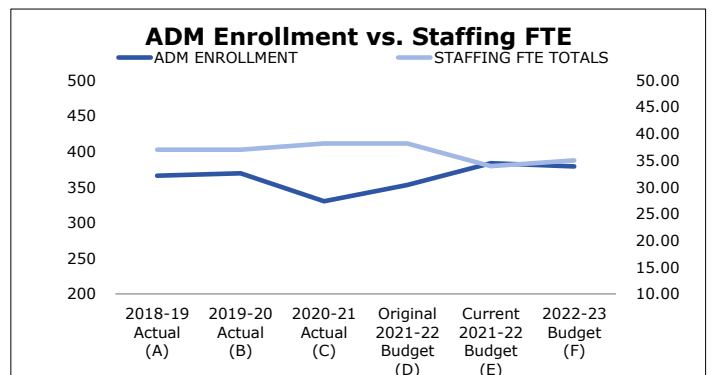
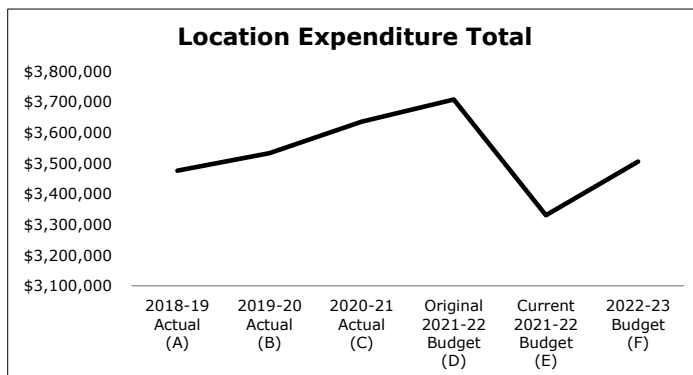
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 1,895,580	\$ 1,866,686	\$ 1,896,504	\$ 1,908,273	\$ 1,706,525	\$ 1,789,277	\$ 82,752	5%
320 Non-Certificated Salaries	341,607	437,928	464,758	498,276	416,092	458,810	42,718	10%
360 Employee Benefits	1,090,752	1,092,335	1,141,617	1,149,912	1,032,417	1,087,078	54,661	5%
<b>Total Personnel</b>	<b>3,327,939</b>	<b>3,396,950</b>	<b>3,502,879</b>	<b>3,556,461</b>	<b>3,155,034</b>	<b>3,335,165</b>	<b>180,131</b>	<b>6%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	720	720	720	720	720	720	-	0%
425 Student Travel	15	-	-	-	-	-	-	0%
430 Utility Services	34,461	33,097	25,016	24,776	30,223	31,648	1,425	5%
435 Energy	81,421	67,123	67,326	60,498	77,024	76,599	(425)	-1%
440 Purchased Services	10,610	13,696	19,278	34,521	33,244	27,540	(5,704)	-17%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	19,673	20,446	19,884	30,620	33,869	33,735	(134)	0%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	838	657	-	150	150	-	(150)	-100%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>147,737</b>	<b>135,739</b>	<b>132,224</b>	<b>151,285</b>	<b>175,230</b>	<b>170,242</b>	<b>(4,988)</b>	<b>-3%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 3,475,677</b>	<b>\$ 3,532,689</b>	<b>\$ 3,635,103</b>	<b>\$ 3,707,746</b>	<b>\$ 3,330,264</b>	<b>\$ 3,505,407</b>	<b>\$ 175,143</b>	<b>5%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>365.95</b>	<b>369.40</b>	<b>330.18</b>	<b>353.00</b>	<b>383.65</b>	<b>379.00</b>	<b>(4.65)</b>	<b>-1%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	19.00	19.00	16.50	16.50	14.00	15.00	1.00	7%
SPED Teacher	4.00	4.00	5.00	5.00	5.00	5.00	-	0%
Specialist - Schools	1.50	1.50	1.50	1.50	1.50	1.50	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	1.00	1.00	0.80	0.80	0.80	-	(0.80)	-100%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>26.50</b>	<b>26.50</b>	<b>24.80</b>	<b>24.80</b>	<b>22.30</b>	<b>22.50</b>	<b>0.20</b>	<b>1%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	6.50	6.50	8.88	8.88	7.63	8.00	0.37	5%
Support Staff	2.00	2.00	2.50	2.50	2.00	2.50	0.50	25%
Custodial Staff	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>10.50</b>	<b>10.50</b>	<b>13.38</b>	<b>13.38</b>	<b>11.63</b>	<b>12.50</b>	<b>0.87</b>	<b>7%</b>
<b>STAFFING FTE TOTALS</b>	<b>37.00</b>	<b>37.00</b>	<b>38.18</b>	<b>38.18</b>	<b>33.93</b>	<b>35.00</b>	<b>1.07</b>	<b>3%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: **061 Midnight Sun Family Learning Center**  
Date: 6/15/2022

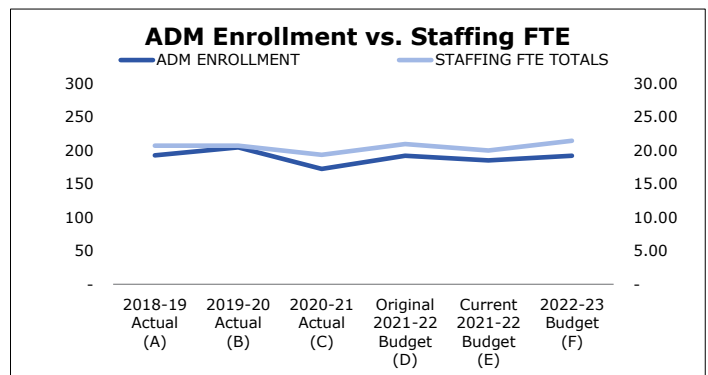
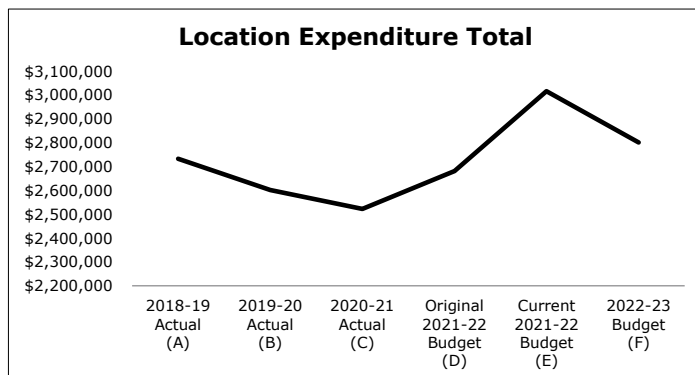
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 741,398	\$ 680,367	\$ 697,885	\$ 722,019	\$ 757,567	\$ 725,797	\$ (31,770)	-4%
320 Non-Certificated Salaries	449,773	497,288	454,540	473,077	526,523	503,270	(23,253)	-4%
360 Employee Benefits	654,044	626,007	629,923	719,149	775,499	766,081	(9,418)	-1%
<b>Total Personnel</b>	<b>1,845,215</b>	<b>1,803,663</b>	<b>1,782,348</b>	<b>1,914,245</b>	<b>2,059,589</b>	<b>1,995,148</b>	<b>(64,441)</b>	<b>-3%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	2,713	-	38,940	39,500	40,145	39,000	(1,145)	-3%
420 Staff Travel	4,370	720	720	2,820	2,320	720	(1,600)	-69%
425 Student Travel	14,482	5,783	-	-	821	-	(821)	-100%
430 Utility Services	25,024	24,032	16,876	22,500	26,275	23,000	(3,275)	-8%
435 Energy	36,194	36,045	33,150	39,000	39,000	41,000	2,000	0%
440 Purchased Services	513,512	481,562	455,313	443,601	559,436	400,600	(158,836)	-18687%
445 Insurance & Bond Premiums	713	-	846	-	850	-	(850)	-100%
450 Supplies, Materials & Media	175,605	169,073	115,430	129,366	142,674	211,056	68,382	100%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	160	35	250	2,000	2,000	-	(2,000)	-100%
495 Indirect Costs	105,110	80,978	78,685	88,101	143,122	90,414	(52,708)	-37%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	9,775	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>887,656</b>	<b>798,227</b>	<b>740,210</b>	<b>766,888</b>	<b>956,643</b>	<b>805,790</b>	<b>(150,853)</b>	<b>-16%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 2,732,872</b>	<b>\$ 2,601,890</b>	<b>\$ 2,522,558</b>	<b>\$ 2,681,133</b>	<b>\$ 3,016,232</b>	<b>\$ 2,800,938</b>	<b>\$ (215,294)</b>	<b>-7%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

	192.65	204.60	172.45	192.00	185.20	192.00	6.80	4%
<b>ADM ENROLLMENT</b>								
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	7.00	7.00	8.00	8.00	8.00	8.00	-	0%
SPED Teacher	1.00	1.00	-	0.65	-	-	-	0%
Specialist - Schools	0.50	0.50	0.10	0.84	-	0.20	0.20	100%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	0.20	-	-	-	0%
<b>Total Certificated</b>	<b>9.50</b>	<b>9.50</b>	<b>9.10</b>	<b>10.69</b>	<b>9.00</b>	<b>9.20</b>	<b>0.20</b>	<b>2%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	10.00	10.00	9.25	9.25	10.00	11.25	1.25	13%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	0.20	0.20	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>11.20</b>	<b>11.20</b>	<b>10.25</b>	<b>10.25</b>	<b>11.00</b>	<b>12.25</b>	<b>1.25</b>	<b>11%</b>
<b>STAFFING FTE TOTALS</b>	<b>20.70</b>	<b>20.70</b>	<b>19.35</b>	<b>20.94</b>	<b>20.00</b>	<b>21.45</b>	<b>1.45</b>	<b>7%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: **062 Academy Charter School**  
Date: 6/15/2022

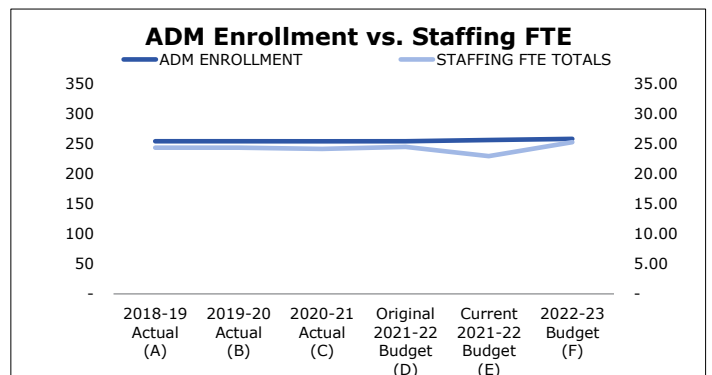
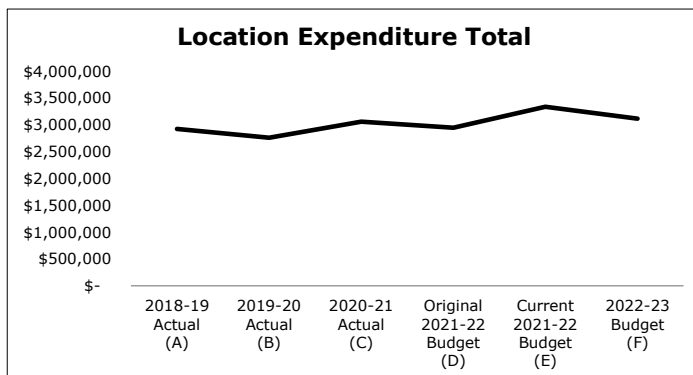
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 1,437,292	\$ 1,413,717	\$ 1,583,378	\$ 1,518,269	\$ 1,583,265	\$ 1,593,411	\$ 10,146	1%
320 Non-Certificated Salaries	199,133	180,253	179,999	163,199	115,569	167,396	51,827	45%
360 Employee Benefits	748,407	680,405	793,223	782,072	686,900	854,080	167,180	24%
<b>Total Personnel</b>	<b>2,384,831</b>	<b>2,274,375</b>	<b>2,556,599</b>	<b>2,463,540</b>	<b>2,385,734</b>	<b>2,614,887</b>	<b>229,153</b>	<b>10%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	240	450	149	17,500	33,445	15,450	(17,995)	-54%
420 Staff Travel	30,959	33,268	1,740	12,460	13,379	2,584	(10,795)	-81%
425 Student Travel	106,599	90,082	18,911	30,000	30,000	60,000	30,000	100%
430 Utility Services	35,311	35,993	17,783	36,429	88,080	19,164	(68,916)	-78%
435 Energy	45,599	48,422	47,376	50,000	50,000	55,000	5,000	10%
440 Purchased Services	69,841	15,442	39,175	44,500	44,500	44,500	-	0%
445 Insurance & Bond Premiums	24,217	-	21,672	26,571	26,571	21,763	(4,808)	-18%
450 Supplies, Materials & Media	108,993	160,953	238,349	155,298	439,787	160,229	(279,558)	-64%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	5,711	369	369	500	697	-	(697)	-100%
495 Indirect Costs	112,492	101,222	108,391	110,395	138,336	111,510	(26,826)	-19%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	9,278	-	11,928	10,000	(1,928)	-16%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>539,963</b>	<b>486,201</b>	<b>503,193</b>	<b>483,653</b>	<b>876,723</b>	<b>500,200</b>	<b>(376,523)</b>	<b>-43%</b>
550 Transfers to Other Funds	-	-	-	-	75,000	-	(75,000)	-100%
<b>LOCATION TOTALS</b>	<b>\$ 2,924,795</b>	<b>\$ 2,760,576</b>	<b>\$ 3,059,792</b>	<b>\$ 2,947,193</b>	<b>\$ 3,337,457</b>	<b>\$ 3,115,087</b>	<b>\$ (222,370)</b>	<b>-7%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>254.00</b>	<b>254.00</b>	<b>253.95</b>	<b>254.00</b>	<b>256.20</b>	<b>258.00</b>	<b>1.80</b>	<b>1%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	1.90	1.90	1.90	1.00	1.15	0.95	(0.20)	-17%
Classroom Teacher	15.16	15.16	15.58	16.97	17.43	18.49	1.06	6%
SPED Teacher	0.60	0.60	0.60	0.60	0.60	-	(0.60)	-100%
Specialist - Schools	0.35	0.35	-	0.41	-	0.60	0.60	100%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>18.01</b>	<b>18.01</b>	<b>18.08</b>	<b>18.98</b>	<b>19.18</b>	<b>20.04</b>	<b>0.86</b>	<b>4%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	2.81	2.81	2.75	3.00	1.25	2.56	1.31	105%
Support Staff	2.00	2.00	1.81	1.00	1.00	1.00	-	0%
Custodial Staff	1.50	1.50	1.50	1.50	1.50	1.65	0.15	10%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>6.31</b>	<b>6.31</b>	<b>6.06</b>	<b>5.50</b>	<b>3.75</b>	<b>5.21</b>	<b>1.46</b>	<b>39%</b>
<b>STAFFING FTE TOTALS</b>	<b>24.32</b>	<b>24.32</b>	<b>24.14</b>	<b>24.48</b>	<b>22.93</b>	<b>25.25</b>	<b>2.32</b>	<b>10%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 063 Knik Charter School  
Date: 6/15/2022

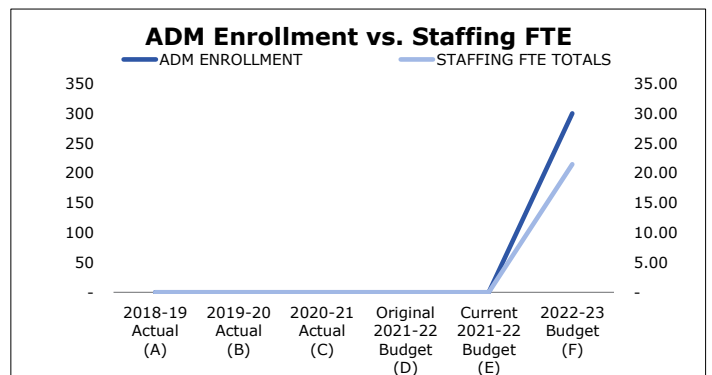
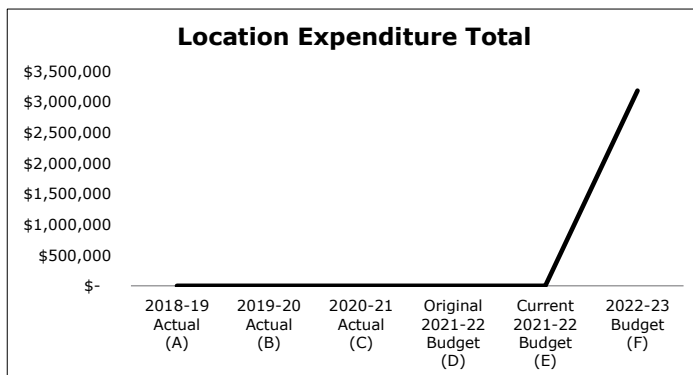
LOCATION EXPENDITURES

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	1,073,429	\$ 1,073,429	100%
320 Non-Certificated Salaries	-	-	-	-	-	345,419	345,419	100%
360 Employee Benefits	-	-	-	-	-	736,354	736,354	100%
<b>Total Personnel</b>	-	-	-	-	-	<b>2,155,202</b>	<b>2,155,202</b>	<b>100%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	21,500	21,500	100%
420 Staff Travel	-	-	-	-	-	8,457	8,457	100%
425 Student Travel	-	-	-	-	-	25,000	25,000	100%
430 Utility Services	-	-	-	-	-	24,700	24,700	100%
435 Energy	-	-	-	-	-	25,000	25,000	100%
440 Purchased Services	-	-	-	-	-	283,350	283,350	100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	-	-	-	-	-	495,495	495,495	100%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	7,000	7,000	100%
495 Indirect Costs	-	-	-	-	-	107,225	107,225	100%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	30,250	30,250	100%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	-	-	-	-	-	<b>1,027,977</b>	<b>1,027,977</b>	<b>100%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,183,179</b>	<b>\$ 3,183,179</b>	<b>100%</b>

LOCATION ADM ENROLLMENT & STAFFING FTE

<b>ADM ENROLLMENT</b>	-	-	-	-	-	300.00	300.00	100%
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	1.00	1.00	100%
Classroom Teacher	-	-	-	-	-	10.00	10.00	100%
SPED Teacher	-	-	-	-	-	2.00	2.00	100%
Specialist - Schools	-	-	-	-	-	0.49	0.49	100%
Counselor	-	-	-	-	-	0.49	0.49	100%
Nurse	-	-	-	-	-	0.49	0.49	100%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	-	-	-	-	-	<b>14.47</b>	<b>14.47</b>	<b>100%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	-	-	-	-	-	3.00	3.00	100%
Support Staff	-	-	-	-	-	3.00	3.00	100%
Custodial Staff	-	-	-	-	-	1.00	1.00	100%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	-	-	-	-	-	<b>7.00</b>	<b>7.00</b>	<b>100%</b>
<b>STAFFING FTE TOTALS</b>	-	-	-	-	-	<b>21.47</b>	<b>21.47</b>	<b>100%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 065 Twindly Bridge Charter School  
Date: 6/15/2022

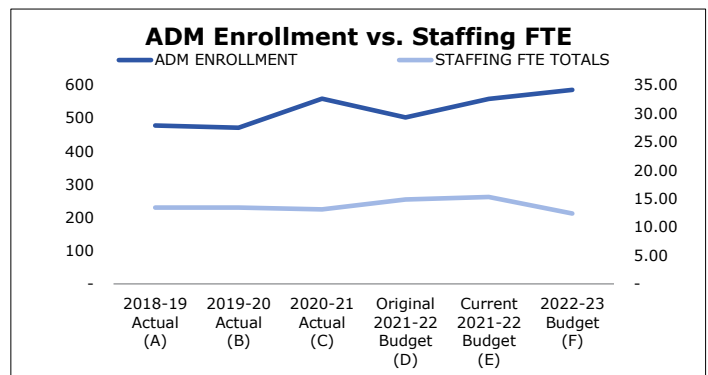
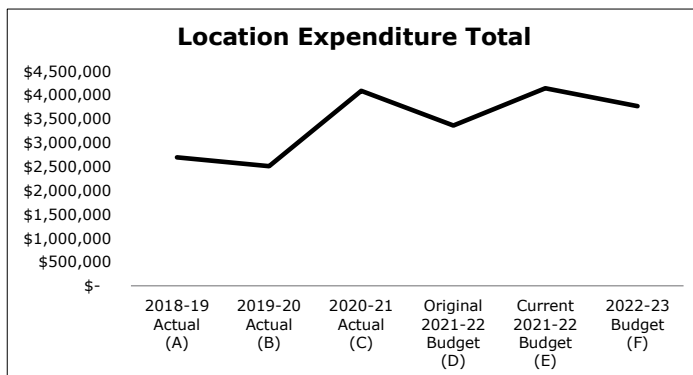
LOCATION EXPENDITURES

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 615,108	\$ 530,452	\$ 659,683	\$ 674,591	\$ 604,302	\$ 660,217	\$ 55,915	9%
320 Non-Certificated Salaries	305,645	269,973	269,240	360,677	271,609	232,912	(38,697)	-14%
360 Employee Benefits	338,873	329,956	386,032	496,019	375,403	406,470	31,067	8%
<b>Total Personnel</b>	<b>1,259,626</b>	<b>1,130,381</b>	<b>1,314,955</b>	<b>1,531,287</b>	<b>1,251,314</b>	<b>1,299,599</b>	<b>48,285</b>	<b>4%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	244,713	197,061	315,178	110,000	696,000	673,000	(23,000)	-3%
420 Staff Travel	3,592	11,426	1,050	44,113	15,913	10,080	(5,833)	-37%
425 Student Travel	95,251	74,496	54,557	10,000	80,000	15,000	(65,000)	-81%
430 Utility Services	85,605	109,578	121,142	58,000	114,018	114,000	(18)	0%
435 Energy	22,273	22,708	20,636	23,000	25,000	25,000	-	0%
440 Purchased Services	312,078	281,404	401,231	226,000	176,400	139,000	(37,400)	-21%
445 Insurance & Bond Premiums	6,659	1,331	5,387	1,331	10,331	4,130	(6,201)	-60%
450 Supplies, Materials & Media	461,385	534,164	631,315	1,176,980	1,368,383	1,256,857	(111,526)	-8%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	44,771	56,853	50,409	54,000	69,000	93,000	24,000	35%
495 Indirect Costs	103,539	89,461	146,786	126,809	173,217	139,743	(33,474)	-19%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	52,531	-	-	2,000	2,000	-	(2,000)	-100%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>1,432,397</b>	<b>1,378,482</b>	<b>1,747,691</b>	<b>1,832,233</b>	<b>2,730,262</b>	<b>2,469,810</b>	<b>(260,452)</b>	<b>-10%</b>
550 Transfers to Other Funds	-	-	1,025,475	-	161,424	-	(161,424)	-100%
<b>LOCATION TOTALS</b>	<b>\$ 2,692,024</b>	<b>\$ 2,508,863</b>	<b>\$ 4,088,121</b>	<b>\$ 3,363,520</b>	<b>\$ 4,143,000</b>	<b>\$ 3,769,409</b>	<b>\$ (373,591)</b>	<b>-9%</b>

LOCATION ADM ENROLLMENT & STAFFING FTE

<b>ADM ENROLLMENT</b>	<b>477.75</b>	<b>470.85</b>	<b>558.60</b>	<b>502.00</b>	<b>557.85</b>	<b>585.00</b>	<b>27.15</b>	<b>5%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.50	0.50	50%
Classroom Teacher	5.48	5.48	5.98	5.98	5.98	5.38	(0.60)	-10%
SPED Teacher	0.49	0.49	0.62	0.81	0.81	1.00	0.19	23%
Specialist - Schools	0.20	0.20	-	0.54	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>7.17</b>	<b>7.17</b>	<b>7.60</b>	<b>8.33</b>	<b>7.79</b>	<b>7.88</b>	<b>0.09</b>	<b>1%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	1.00	1.00	-	-	1.00	-	(1.00)	-100%
Support Staff	5.00	5.00	5.00	6.00	6.00	4.00	(2.00)	-33%
Custodial Staff	0.25	0.25	0.50	0.50	0.50	0.50	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>6.25</b>	<b>6.25</b>	<b>5.50</b>	<b>6.50</b>	<b>7.50</b>	<b>4.50</b>	<b>(3.00)</b>	<b>-40%</b>
<b>STAFFING FTE TOTALS</b>	<b>13.42</b>	<b>13.42</b>	<b>13.10</b>	<b>14.83</b>	<b>15.29</b>	<b>12.38</b>	<b>(2.91)</b>	<b>-19%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: **066 Birchtree Charter School**  
Date: 6/15/2022

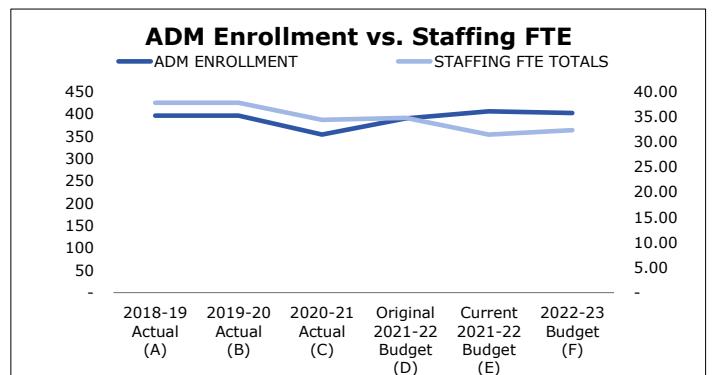
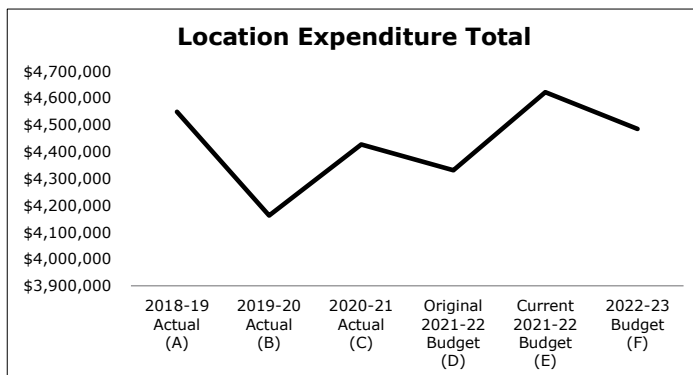
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 2,113,632	\$ 1,967,345	\$ 2,003,186	\$ 1,909,758	\$ 1,970,758	\$ 1,878,692	\$ (92,066)	-5%
320 Non-Certificated Salaries	428,632	441,327	436,517	371,212	428,212	283,529	(144,683)	-34%
360 Employee Benefits	1,029,016	969,169	1,065,201	1,148,015	1,125,015	1,099,625	(25,390)	-2%
<b>Total Personnel</b>	<b>3,571,280</b>	<b>3,377,841</b>	<b>3,504,904</b>	<b>3,428,985</b>	<b>3,523,985</b>	<b>3,261,846</b>	<b>(262,139)</b>	<b>-7%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	700	-	5,068	-	5,400	-	(5,400)	-100%
420 Staff Travel	10,674	1,460	1,440	1,073	1,073	1,073	-	0%
425 Student Travel	264	1,111	-	-	-	-	-	0%
430 Utility Services	24,316	21,913	11,895	-	32,733	-	(32,733)	-100%
435 Energy	64,523	64,372	68,621	70,916	80,916	70,000	(10,916)	-13%
440 Purchased Services	627,988	497,851	619,664	586,200	701,100	606,200	(94,900)	-14%
445 Insurance & Bond Premiums	815	-	2,272	-	-	-	-	0%
450 Supplies, Materials & Media	70,035	59,479	70,156	96,327	64,595	401,316	336,721	521%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	1,129	1,050	-	-	500	-	(500)	-100%
495 Indirect Costs	176,897	137,010	142,620	146,933	211,570	144,275	(67,295)	-32%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>977,342</b>	<b>784,246</b>	<b>921,735</b>	<b>901,449</b>	<b>1,097,887</b>	<b>1,222,864</b>	<b>124,977</b>	<b>11%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 4,548,622</b>	<b>\$ 4,162,087</b>	<b>\$ 4,426,639</b>	<b>\$ 4,330,434</b>	<b>\$ 4,621,872</b>	<b>\$ 4,484,710</b>	<b>\$ (137,162)</b>	<b>-3%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>396.20</b>	<b>396.20</b>	<b>353.80</b>	<b>390.00</b>	<b>405.80</b>	<b>402.00</b>	<b>(3.80)</b>	<b>-1%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	1.49	1.49	1.49	1.49	-	0%
Classroom Teacher	20.50	20.50	19.00	20.00	20.00	20.00	-	0%
SPED Teacher	3.49	3.49	2.49	2.00	2.00	2.00	-	0%
Specialist - Schools	1.00	1.00	-	0.97	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.20	0.20	0.50	0.20	0.20	0.20	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>27.19</b>	<b>27.19</b>	<b>23.48</b>	<b>24.66</b>	<b>23.69</b>	<b>23.69</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	7.84	7.84	8.13	8.13	6.25	5.88	(0.38)	-6%
Support Staff	2.00	2.00	2.00	2.00	1.00	2.00	1.00	100%
Custodial Staff	0.75	0.75	0.75	-	0.50	0.75	0.25	50%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>10.59</b>	<b>10.59</b>	<b>10.88</b>	<b>10.13</b>	<b>7.75</b>	<b>8.63</b>	<b>0.88</b>	<b>11%</b>
<b>STAFFING FTE TOTALS</b>	<b>37.78</b>	<b>37.78</b>	<b>34.36</b>	<b>34.79</b>	<b>31.44</b>	<b>32.32</b>	<b>0.88</b>	<b>3%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: **067 American Charter Academy**  
Date: 6/15/2022

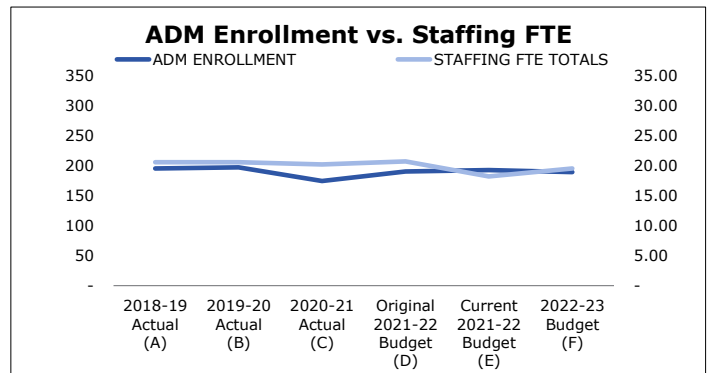
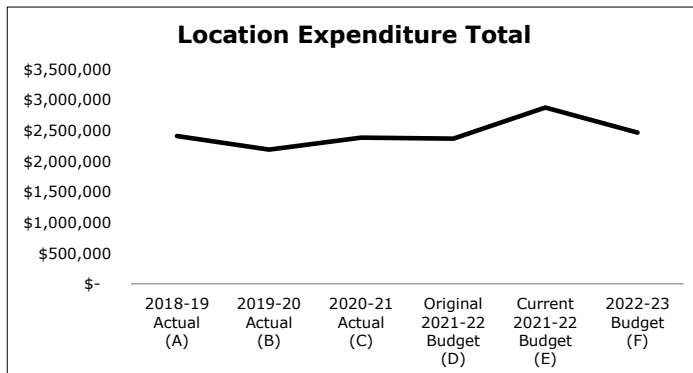
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 956,581	\$ 945,605	\$ 1,054,574	\$ 873,981	\$ 813,476	\$ 904,114	\$ 90,638	11%
320 Non-Certificated Salaries	303,715	237,603	240,058	309,440	259,912	302,761	42,849	16%
360 Employee Benefits	667,225	553,150	617,012	683,116	705,716	677,898	(27,818)	-4%
<b>Total Personnel</b>	<b>1,927,521</b>	<b>1,736,357</b>	<b>1,911,644</b>	<b>1,866,537</b>	<b>1,779,104</b>	<b>1,884,773</b>	<b>105,669</b>	<b>6%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	31,569	-	-	-	-	0%
420 Staff Travel	1,320	1,320	2,640	2,720	3,320	720	(2,600)	-78%
425 Student Travel	-	934	-	3,900	3,900	3,000	(900)	-23%
430 Utility Services	24,351	24,624	17,056	5,000	49,808	56,205	6,397	13%
435 Energy	65,878	64,410	63,573	98,000	103,040	-	(103,040)	-100%
440 Purchased Services	247,344	246,110	249,945	229,400	242,643	236,800	(5,843)	-2%
445 Insurance & Bond Premiums	117	-	422	-	-	-	-	0%
450 Supplies, Materials & Media	51,697	44,266	31,664	76,214	125,271	207,323	82,052	65%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	841	868	50	8,441	8,441	-	(8,441)	-100%
495 Indirect Costs	92,763	70,129	75,522	76,834	131,873	78,964	(52,909)	-40%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>484,310</b>	<b>452,661</b>	<b>472,440</b>	<b>500,509</b>	<b>668,296</b>	<b>583,012</b>	<b>(85,284)</b>	<b>-13%</b>
550 Transfers to Other Funds	-	-	-	-	427,889	-	(427,889)	-100%
<b>LOCATION TOTALS</b>	<b>\$ 2,411,831</b>	<b>\$ 2,189,018</b>	<b>\$ 2,384,084</b>	<b>\$ 2,367,046</b>	<b>\$ 2,875,289</b>	<b>\$ 2,467,785</b>	<b>\$ (407,504)</b>	<b>-14%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>194.90</b>	<b>196.90</b>	<b>174.20</b>	<b>190.00</b>	<b>192.20</b>	<b>189.00</b>	<b>(3.20)</b>	<b>-2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	0.80	0.80	2.00	1.00	1.00	1.00	-	0%
Classroom Teacher	11.85	11.85	11.00	10.00	10.00	10.00	-	0%
SPED Teacher	0.25	0.25	0.10	0.45	0.10	0.10	-	0%
Specialist - Schools	0.30	0.30	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.33	0.33	0.33	0.33	0.33	0.40	0.07	21%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>13.53</b>	<b>13.53</b>	<b>13.43</b>	<b>11.78</b>	<b>11.43</b>	<b>11.50</b>	<b>0.07</b>	<b>1%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	4.00	4.00	4.00	6.15	4.00	5.25	1.25	31%
Support Staff	2.00	2.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	1.00	1.00	1.75	1.75	1.75	1.75	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>7.00</b>	<b>7.00</b>	<b>6.75</b>	<b>8.90</b>	<b>6.75</b>	<b>8.00</b>	<b>1.25</b>	<b>19%</b>
<b>STAFFING FTE TOTALS</b>	<b>20.53</b>	<b>20.53</b>	<b>20.18</b>	<b>20.68</b>	<b>18.18</b>	<b>19.50</b>	<b>1.32</b>	<b>7%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: **071 Valley Pathways High School**  
Date: 6/15/2022

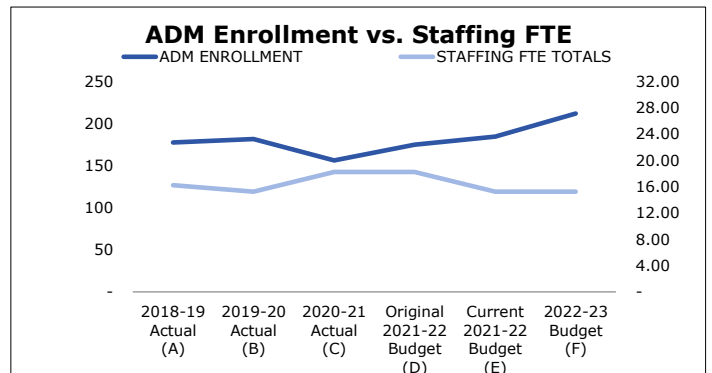
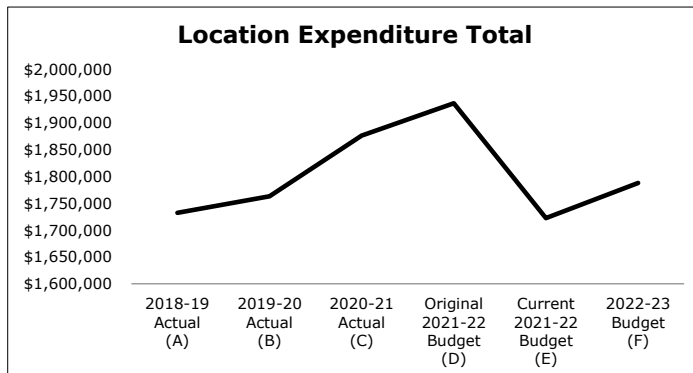
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 917,421	\$ 905,493	\$ 998,697	\$ 1,002,230	\$ 902,955	\$ 925,859	\$ 22,904	3%
320 Non-Certificated Salaries	216,375	209,136	205,247	211,534	181,998	187,814	5,816	3%
360 Employee Benefits	437,944	489,314	531,273	553,783	471,721	486,490	14,769	3%
<b>Total Personnel</b>	<b>1,571,741</b>	<b>1,603,944</b>	<b>1,735,216</b>	<b>1,767,547</b>	<b>1,556,674</b>	<b>1,600,163</b>	<b>43,489</b>	<b>3%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,320	1,320	1,320	1,320	1,320	1,320	-	0%
425 Student Travel	30	-	-	725	-	-	-	0%
430 Utility Services	39,955	38,948	18,621	31,234	22,662	30,496	7,834	35%
435 Energy	94,053	97,972	97,285	112,408	115,729	128,445	12,716	11%
440 Purchased Services	8,162	6,484	6,878	8,619	9,881	9,656	(225)	-2%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	15,317	12,907	14,915	13,700	13,700	16,338	2,638	19%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	1,824	1,739	1,910	975	2,545	1,500	(1,045)	-41%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>160,661</b>	<b>159,370</b>	<b>140,929</b>	<b>168,981</b>	<b>165,837</b>	<b>187,755</b>	<b>21,918</b>	<b>13%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 1,732,402</b>	<b>\$ 1,763,314</b>	<b>\$ 1,876,146</b>	<b>\$ 1,936,528</b>	<b>\$ 1,722,511</b>	<b>\$ 1,787,918</b>	<b>\$ 65,407</b>	<b>4%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>177.68</b>	<b>181.75</b>	<b>156.30</b>	<b>175.00</b>	<b>184.70</b>	<b>212.00</b>	<b>27.30</b>	<b>15%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	8.00	7.00	8.00	8.00	8.00	8.00	-	0%
SPED Teacher	2.00	2.00	2.00	2.00	1.00	1.00	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	2.00	2.00	1.00	1.00	-	0%
Nurse	1.00	1.00	0.50	0.50	0.50	-	(0.50)	-100%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>12.00</b>	<b>11.00</b>	<b>13.50</b>	<b>13.50</b>	<b>11.50</b>	<b>11.00</b>	<b>(0.50)</b>	<b>-4%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	0.25	0.25	-	-	-	-	-	0%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	3.00	3.00	3.00	3.00	2.00	2.50	0.50	25%
Custodial Staff	1.00	1.00	1.75	1.75	1.75	1.75	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>4.25</b>	<b>4.25</b>	<b>4.75</b>	<b>4.75</b>	<b>3.75</b>	<b>4.25</b>	<b>0.50</b>	<b>13%</b>
<b>STAFFING FTE TOTALS</b>	<b>16.25</b>	<b>15.25</b>	<b>18.25</b>	<b>18.25</b>	<b>15.25</b>	<b>15.25</b>	<b>-</b>	<b>0%</b>

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.



**Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget**

Fund: 100 General Fund  
Location: **072 Mat-Su Secondary School**  
Date: 6/15/2022

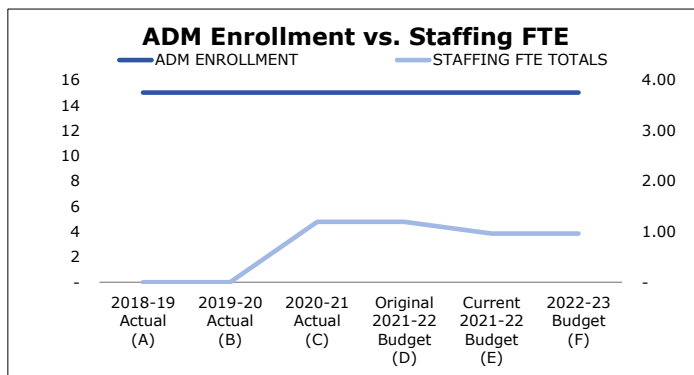
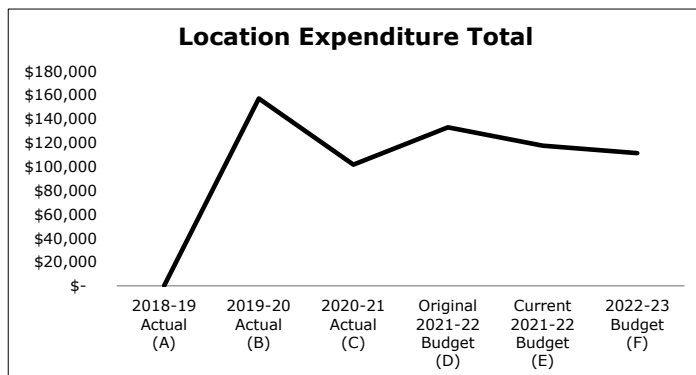
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ 40,859	\$ 40,753	\$ 64,706	\$ 45,908	\$ 39,561	\$ (6,347)	-14%
320 Non-Certificated Salaries	-	59,820	18,199	19,521	22,350	23,516	1,166	5%
360 Employee Benefits	-	45,872	35,096	45,973	38,967	38,241	(726)	-2%
<b>Total Personnel</b>	<b>-</b>	<b>146,551</b>	<b>94,048</b>	<b>130,200</b>	<b>107,225</b>	<b>101,318</b>	<b>(5,907)</b>	<b>-6%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	-	8,294	5,892	-	6,713	6,778	65	1%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	942	1,021	942	1,902	1,902	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	94	1,163	504	1,740	1,740	1,351	(389)	-22%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	-	160	180	-	60	-	(60)	-100%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>94</b>	<b>10,559</b>	<b>7,596</b>	<b>2,682</b>	<b>10,415</b>	<b>10,031</b>	<b>(384)</b>	<b>-4%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 94</b>	<b>\$ 157,110</b>	<b>\$ 101,644</b>	<b>\$ 132,882</b>	<b>\$ 117,640</b>	<b>\$ 111,349</b>	<b>\$ (6,291)</b>	<b>-5%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>-</b>	<b>0%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	0.37	0.37	-	0%
SPED Teacher	-	-	0.60	0.60	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>-</b>	<b>-</b>	<b>0.60</b>	<b>0.60</b>	<b>0.37</b>	<b>0.37</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	-	-	0.59	0.59	0.59	0.59	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>-</b>	<b>-</b>	<b>0.59</b>	<b>0.59</b>	<b>0.59</b>	<b>0.59</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>-</b>	<b>-</b>	<b>1.19</b>	<b>1.19</b>	<b>0.96</b>	<b>0.96</b>	<b>-</b>	<b>0%</b>

**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.**



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 073 Career and Technical High School  
Date: 6/15/2022

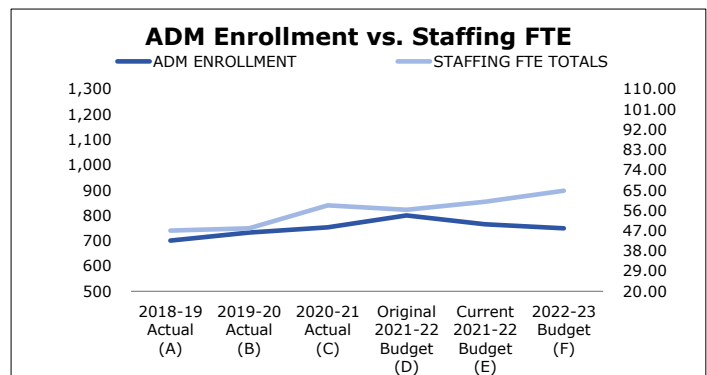
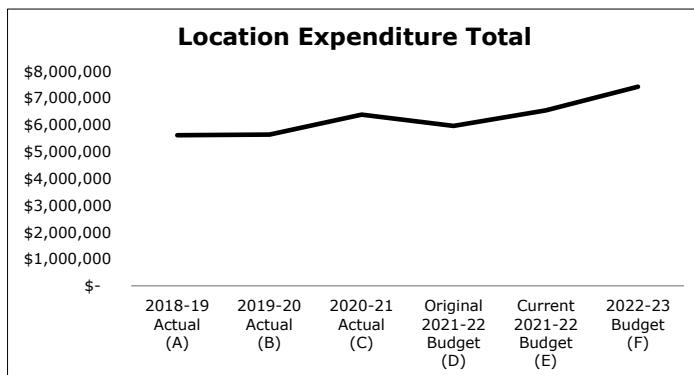
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 3,060,057	\$ 3,217,833	\$ 3,612,523	\$ 3,265,168	\$ 3,487,637	\$ 3,921,594	\$ 433,957	12%
320 Non-Certificated Salaries	417,189	468,934	520,520	551,669	668,987	792,984	123,997	19%
360 Employee Benefits	1,493,145	1,531,580	1,794,030	1,685,244	1,891,541	2,181,609	290,068	15%
<b>Total Personnel</b>	<b>4,970,391</b>	<b>5,218,347</b>	<b>5,927,073</b>	<b>5,502,081</b>	<b>6,048,165</b>	<b>6,896,187</b>	<b>848,022</b>	<b>14%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	205,000	-	900	-	-	-	-	0%
420 Staff Travel	2,305	1,953	2,815	2,782	2,782	2,775	(7)	0%
425 Student Travel	4,002	1,961	-	3,382	3,522	3,202	(320)	-9%
430 Utility Services	58,118	57,572	36,828	44,446	46,789	53,765	6,976	15%
435 Energy	255,667	250,793	271,865	301,331	296,648	360,345	63,697	21%
440 Purchased Services	12,003	9,574	23,731	18,253	26,551	24,805	(1,746)	-7%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	99,843	97,716	104,733	86,076	112,290	81,675	(30,615)	-27%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	7,248	216	13,014	-	265	-	(265)	-100%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>644,187</b>	<b>419,785</b>	<b>453,886</b>	<b>456,270</b>	<b>488,847</b>	<b>526,567</b>	<b>37,720</b>	<b>8%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 5,614,578</b>	<b>\$ 5,638,132</b>	<b>\$ 6,380,959</b>	<b>\$ 5,958,351</b>	<b>\$ 6,537,012</b>	<b>\$ 7,422,754</b>	<b>\$ 885,742</b>	<b>14%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>700.50</b>	<b>732.35</b>	<b>752.65</b>	<b>800.00</b>	<b>764.61</b>	<b>749.00</b>	<b>(15.61)</b>	<b>-2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
Classroom Teacher	31.26	32.26	21.00	21.00	18.00	20.00	2.00	11%
SPED Teacher	2.00	2.00	3.00	3.00	5.00	5.00	-	0%
Specialist - Schools	-	-	15.00	14.00	14.00	15.00	1.00	7%
Counselor	2.00	2.00	2.00	1.00	2.00	3.00	1.00	50%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	1.00	-	(1.00)	-100%
<b>Total Certificated</b>	<b>38.26</b>	<b>39.26</b>	<b>44.00</b>	<b>42.00</b>	<b>43.00</b>	<b>46.00</b>	<b>3.00</b>	<b>7%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	1.00	1.00	100%
Instructional Aide	1.75	1.75	5.25	5.25	7.88	8.75	0.87	11%
Support Staff	4.00	4.00	5.00	5.00	5.00	5.00	-	0%
Custodial Staff	3.00	3.00	4.00	4.00	4.00	4.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>8.75</b>	<b>8.75</b>	<b>14.25</b>	<b>14.25</b>	<b>16.88</b>	<b>18.75</b>	<b>1.87</b>	<b>11%</b>
<b>STAFFING FTE TOTALS</b>	<b>47.01</b>	<b>48.01</b>	<b>58.25</b>	<b>56.25</b>	<b>59.88</b>	<b>64.75</b>	<b>4.87</b>	<b>8%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: **077 Mat-Su Day School**  
Date: 6/15/2022

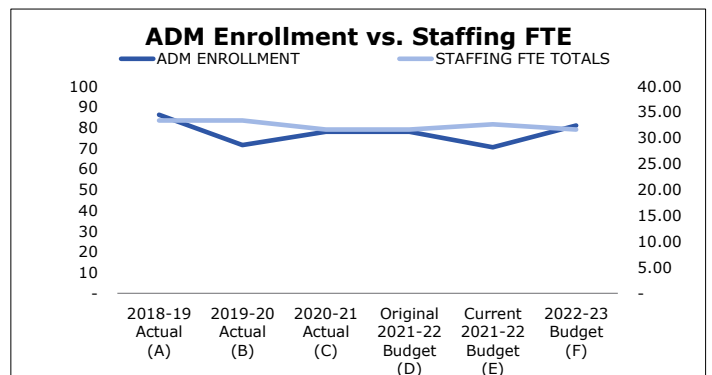
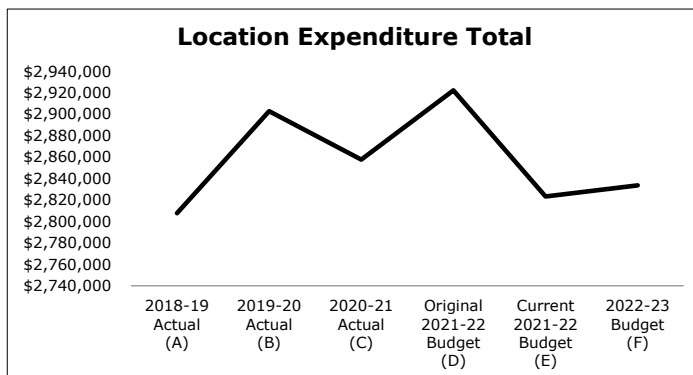
LOCATION EXPENDITURES

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 930,911	\$ 996,054	\$ 958,888	\$ 969,697	\$ 934,824	\$ 976,413	\$ 41,589	4%
320 Non-Certificated Salaries	719,061	770,801	725,824	759,688	736,555	732,077	(4,478)	-1%
360 Employee Benefits	1,021,383	1,004,079	1,047,120	1,085,862	1,004,704	996,689	(8,015)	-1%
<b>Total Personnel</b>	<b>2,671,355</b>	<b>2,770,934</b>	<b>2,731,832</b>	<b>2,815,247</b>	<b>2,676,083</b>	<b>2,705,179</b>	<b>29,096</b>	<b>1%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	1,024	958	76	-	-	-	-	0%
425 Student Travel	4,123	2,964	3,956	1,200	6,200	-	(6,200)	-100%
430 Utility Services	25,865	24,799	16,765	14,737	17,747	19,858	2,111	12%
435 Energy	50,810	50,268	47,924	26,106	53,838	40,712	(13,126)	-24%
440 Purchased Services	33,644	31,387	26,989	35,458	37,926	36,451	(1,475)	-4%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	20,291	20,856	29,600	29,421	31,021	31,482	461	1%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	590	570	597	-	470	-	(470)	-100%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>136,347</b>	<b>131,802</b>	<b>125,906</b>	<b>106,922</b>	<b>147,202</b>	<b>128,503</b>	<b>(18,699)</b>	<b>-13%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 2,807,701</b>	<b>\$ 2,902,736</b>	<b>\$ 2,857,738</b>	<b>\$ 2,922,169</b>	<b>\$ 2,823,285</b>	<b>\$ 2,833,682</b>	<b>\$ 10,397</b>	<b>0%</b>

LOCATION ADM ENROLLMENT & STAFFING FTE

<b>ADM ENROLLMENT</b>	<b>86.20</b>	<b>71.60</b>	<b>77.95</b>	<b>78.00</b>	<b>70.50</b>	<b>81.00</b>	<b>10.50</b>	<b>15%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	14.00	14.00	13.00	13.00	13.00	13.00	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>14.00</b>	<b>14.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	17.38	17.38	16.63	15.75	16.77	15.75	(1.02)	-6%
Support Staff	1.00	1.00	1.00	1.88	1.88	1.88	-	0%
Custodial Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>19.38</b>	<b>19.38</b>	<b>18.63</b>	<b>18.63</b>	<b>19.65</b>	<b>18.63</b>	<b>(1.02)</b>	<b>-5%</b>
<b>STAFFING FTE TOTALS</b>	<b>33.38</b>	<b>33.38</b>	<b>31.63</b>	<b>31.63</b>	<b>32.65</b>	<b>31.63</b>	<b>(1.02)</b>	<b>-3%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: **078 Fronteras Spanish Immersion Charter School**  
Date: 6/15/2022

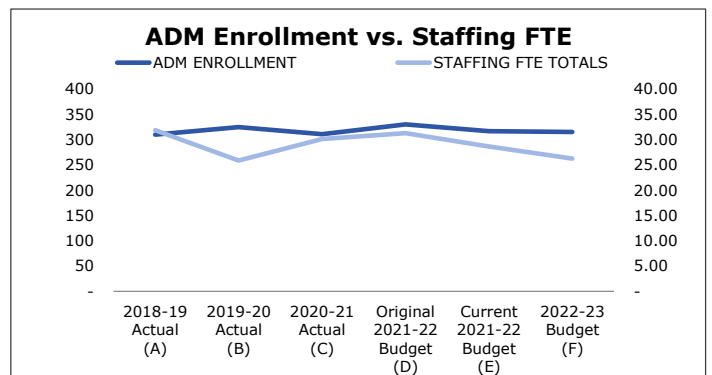
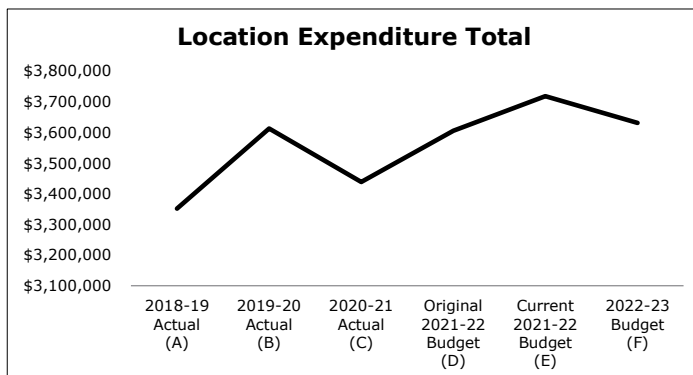
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 1,308,573	\$ 1,431,532	\$ 1,489,504	\$ 1,490,321	\$ 1,435,697	\$ 1,501,808	\$ 66,111	5%
320 Non-Certificated Salaries	447,451	418,937	386,924	427,228	343,923	290,270	(53,653)	-16%
360 Employee Benefits	815,408	813,643	813,806	1,013,002	759,124	888,025	128,901	17%
<b>Total Personnel</b>	<b>2,571,432</b>	<b>2,664,113</b>	<b>2,690,234</b>	<b>2,930,551</b>	<b>2,538,744</b>	<b>2,680,103</b>	<b>141,359</b>	<b>6%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	43,527	1,915	1,043	720	1,020	720	(300)	-29%
425 Student Travel	145	-	-	-	-	-	-	0%
430 Utility Services	35,459	32,247	22,262	36,400	18,546	29,400	10,854	59%
435 Energy	39,436	36,163	33,900	40,000	38,360	40,000	1,640	4%
440 Purchased Services	66,404	70,759	45,246	3,000	41,742	15,000	(26,742)	-64%
445 Insurance & Bond Premiums	15,620	-	14,953	17,000	17,000	15,016	(1,984)	-12%
450 Supplies, Materials & Media	154,386	178,109	113,678	63,572	362,629	321,446	(41,183)	-11%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	7,891	285	-	-	-	-	-	0%
495 Indirect Costs	117,372	130,415	123,975	120,771	129,895	135,694	5,799	4%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>480,241</b>	<b>449,893</b>	<b>355,058</b>	<b>281,463</b>	<b>609,192</b>	<b>557,276</b>	<b>(51,916)</b>	<b>-9%</b>
550 Transfers to Other Funds	300,000	498,727	393,600	393,600	570,469	393,600	(176,869)	-31%
<b>LOCATION TOTALS</b>	<b>\$ 3,351,673</b>	<b>\$ 3,612,733</b>	<b>\$ 3,438,893</b>	<b>\$ 3,605,614</b>	<b>\$ 3,718,405</b>	<b>\$ 3,630,979</b>	<b>\$ (87,426)</b>	<b>-2%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>309.75</b>	<b>324.70</b>	<b>310.75</b>	<b>330.00</b>	<b>316.70</b>	<b>315.00</b>	<b>(1.70)</b>	<b>-1%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	16.00	16.00	17.00	17.50	17.00	17.00	-	0%
SPED Teacher	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Specialist - Schools	0.91	0.91	0.50	1.38	0.50	1.00	0.50	100%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>18.41</b>	<b>18.41</b>	<b>19.00</b>	<b>20.38</b>	<b>19.00</b>	<b>19.50</b>	<b>0.50</b>	<b>3%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	8.44	2.44	6.13	5.88	4.63	2.75	(1.88)	-41%
Support Staff	3.00	5.00	3.00	3.00	3.00	3.00	-	0%
Custodial Staff	2.00	-	2.00	2.00	2.00	1.00	(1.00)	-50%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>13.44</b>	<b>7.44</b>	<b>11.13</b>	<b>10.88</b>	<b>9.63</b>	<b>6.75</b>	<b>(2.88)</b>	<b>-30%</b>
<b>STAFFING FTE TOTALS</b>	<b>31.85</b>	<b>25.85</b>	<b>30.13</b>	<b>31.26</b>	<b>28.63</b>	<b>26.25</b>	<b>(2.38)</b>	<b>-8%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: **079 Mat-Su Middle College**  
Date: 6/15/2022

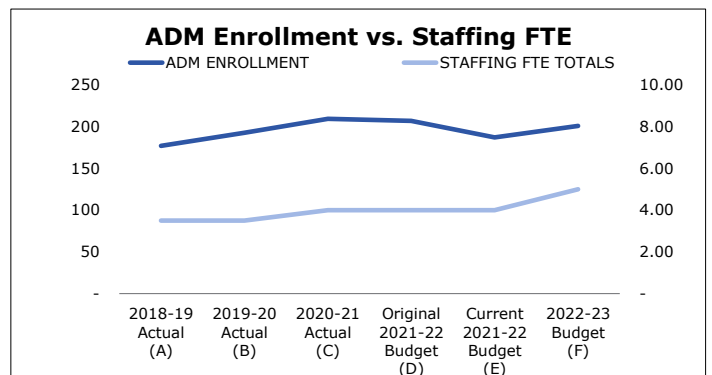
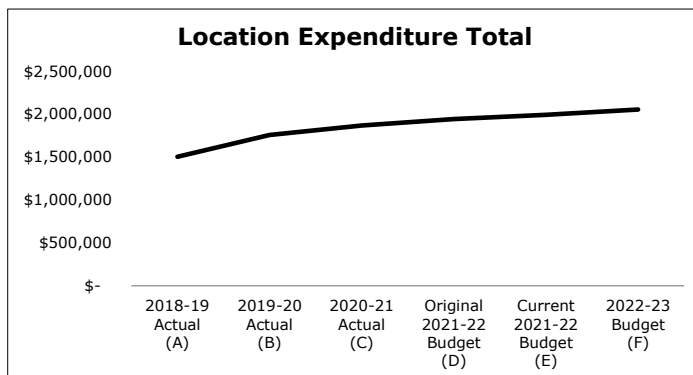
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 283,801	\$ 292,758	\$ 306,639	\$ 310,853	\$ 309,113	\$ 388,180	\$ 79,067	26%
320 Non-Certificated Salaries	31,066	31,058	61,171	59,366	62,098	59,411	(2,687)	-4%
360 Employee Benefits	118,450	118,430	157,268	163,210	159,982	199,871	39,889	25%
<b>Total Personnel</b>	<b>433,316</b>	<b>442,246</b>	<b>525,078</b>	<b>533,429</b>	<b>531,193</b>	<b>647,462</b>	<b>116,269</b>	<b>22%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	918,814	1,107,432	1,184,720	1,192,500	1,224,277	1,192,500	(31,777)	-3%
420 Staff Travel	2,671	1,999	1,363	1,320	1,320	2,320	1,000	76%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	707	17,398	7,277	-	7,903	17,994	10,091	128%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	50,565	75,000	33,237	80,000	80,960	63,888	(17,072)	-21%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	95,567	104,858	106,090	133,589	133,589	129,835	(3,754)	-3%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	1,729	9,396	10,134.50	2,000.00	12,290.00	-	(12,290)	-100%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>1,070,053</b>	<b>1,316,083</b>	<b>1,342,821</b>	<b>1,409,409</b>	<b>1,460,339</b>	<b>1,406,537</b>	<b>(53,802)</b>	<b>-4%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 1,503,369</b>	<b>\$ 1,758,329</b>	<b>\$ 1,867,899</b>	<b>\$ 1,942,838</b>	<b>\$ 1,991,532</b>	<b>\$ 2,053,999</b>	<b>\$ 62,467</b>	<b>3%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>177.00</b>	<b>192.75</b>	<b>209.40</b>	<b>207.00</b>	<b>187.15</b>	<b>201.00</b>	<b>13.85</b>	<b>7%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Classroom Teacher	1.00	1.00	1.00	1.00	1.00	2.00	1.00	100%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>1.00</b>	<b>33%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	0.50	0.50	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>0.50</b>	<b>0.50</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>3.50</b>	<b>3.50</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>	<b>1.00</b>	<b>25%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 080 Joe Redington Sr. Jr/Sr High School  
Date: 6/15/2022

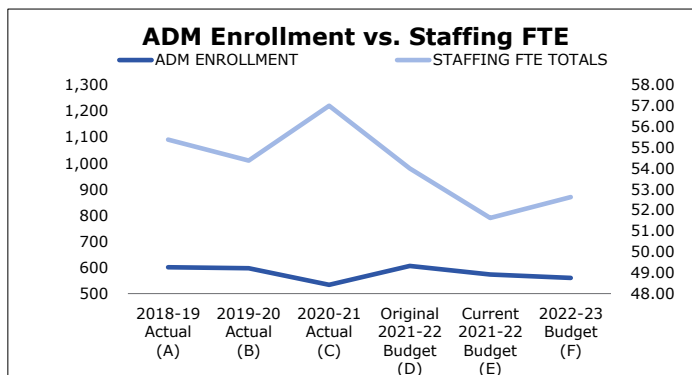
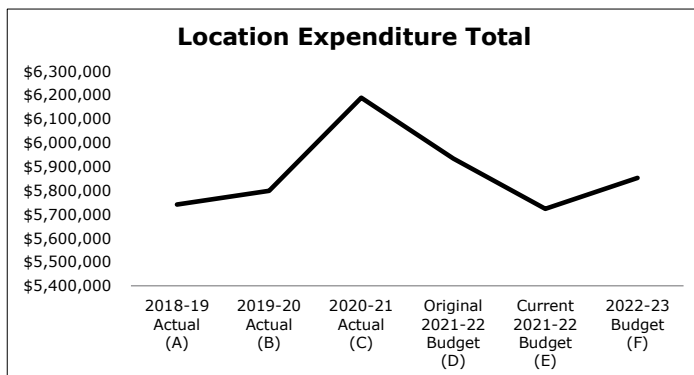
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 3,093,571	\$ 3,092,344	\$ 3,271,668	\$ 3,115,003	\$ 2,956,179	\$ 3,184,600	\$ 228,421	8%
320 Non-Certificated Salaries	593,699	632,768	679,604	712,922	718,350	707,087	(11,263)	-2%
360 Employee Benefits	1,640,946	1,661,206	1,750,363	1,762,374	1,545,980	1,630,684	84,704	5%
<b>Total Personnel</b>	<b>5,328,216</b>	<b>5,386,318</b>	<b>5,701,635</b>	<b>5,590,299</b>	<b>5,220,509</b>	<b>5,522,371</b>	<b>301,862</b>	<b>6%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	524	500	500	-	(500)	-100%
420 Staff Travel	2,640	2,640	3,960	4,960	4,960	3,960	(1,000)	-20%
425 Student Travel	64,312	45,620	17,564	1,000	88,211	-	(88,211)	-100%
430 Utility Services	59,960	57,201	39,129	43,971	48,669	51,502	2,833	6%
435 Energy	222,275	217,166	196,726	187,025	222,669	167,458	(55,211)	-25%
440 Purchased Services	19,601	36,845	51,603	52,611	61,553	49,459	(12,094)	-20%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	40,783	46,644	169,515	52,698	71,506	57,873	(13,633)	-19%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	3,370	5,925	8,226	500	4,350	-	(4,350)	-100%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>412,941</b>	<b>412,040</b>	<b>487,247</b>	<b>343,265</b>	<b>502,418</b>	<b>330,252</b>	<b>(172,166)</b>	<b>-34%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 5,741,156</b>	<b>\$ 5,798,358</b>	<b>\$ 6,188,882</b>	<b>\$ 5,933,564</b>	<b>\$ 5,722,927</b>	<b>\$ 5,852,623</b>	<b>\$ 129,696</b>	<b>2%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>600.80</b>	<b>596.82</b>	<b>533.65</b>	<b>606.00</b>	<b>573.29</b>	<b>560.00</b>	<b>(13.29)</b>	<b>-2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	2.00	2.00	3.00	3.00	3.00	3.00	-	0%
Classroom Teacher	26.00	25.00	22.00	21.00	20.00	20.00	-	0%
SPED Teacher	7.00	7.00	7.00	6.00	6.00	6.00	-	0%
Specialist - Schools	2.00	2.00	3.00	3.00	3.00	3.00	-	0%
Counselor	2.00	2.00	2.00	1.00	1.00	2.00	1.00	100%
Nurse	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>40.00</b>	<b>39.00</b>	<b>38.00</b>	<b>35.00</b>	<b>34.00</b>	<b>35.00</b>	<b>1.00</b>	<b>3%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	0.50	0.50	1.00	1.00	1.00	1.00	-	0%
Instructional Aide	6.88	6.88	10.00	9.50	8.63	8.63	-	0%
Support Staff	4.00	4.00	4.00	4.50	4.00	4.00	-	0%
Custodial Staff	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>15.38</b>	<b>15.38</b>	<b>19.00</b>	<b>19.00</b>	<b>17.63</b>	<b>17.63</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>55.38</b>	<b>54.38</b>	<b>57.00</b>	<b>54.00</b>	<b>51.63</b>	<b>52.63</b>	<b>1.00</b>	<b>2%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: **091 Mat-Su Central School**  
Date: 6/15/2022

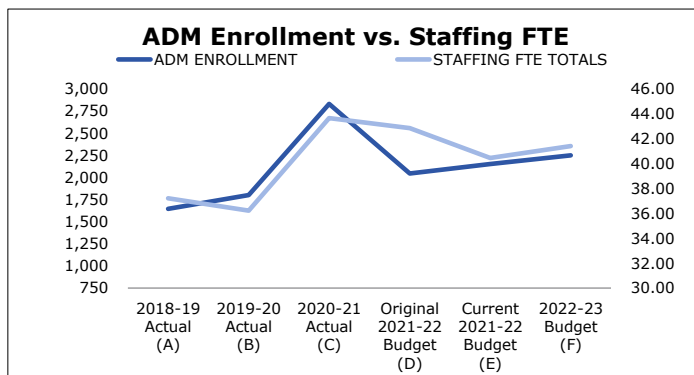
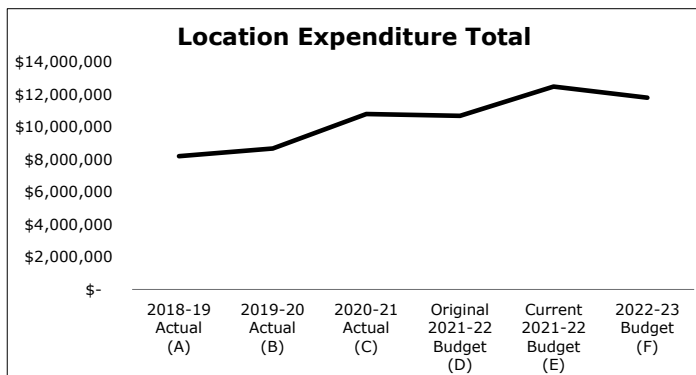
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 2,368,156	\$ 2,439,331	\$ 2,856,863	\$ 2,741,721	\$ 2,567,647	\$ 2,585,728	\$ 18,081	1%
320 Non-Certificated Salaries	554,796	584,146	678,559	669,906	652,889	640,832	(12,057)	-2%
360 Employee Benefits	1,220,985	1,209,559	1,416,354	1,477,184	1,323,652	1,382,316	58,664	4%
<b>Total Personnel</b>	<b>4,143,938</b>	<b>4,233,036</b>	<b>4,951,775</b>	<b>4,888,811</b>	<b>4,544,188</b>	<b>4,608,876</b>	<b>64,688</b>	<b>1%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	798,515	865,421	1,696,425	1,080,000	2,367,187	1,933,821	(433,366)	-18%
420 Staff Travel	6,550	5,647	3,754	8,485	10,456	7,960	(2,496)	-24%
425 Student Travel	198,891	223,662	60,143	275,000	275,070	483,371	208,301	76%
430 Utility Services	345,955	385,632	521,331	447,154	458,191	63,581	(394,610)	-86%
435 Energy	46,705	48,741	46,085	40,437	50,279	45,449	(4,830)	-10%
440 Purchased Services	1,184,317	1,256,949	896,765	1,332,680	1,394,996	1,743,840	348,844	25%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	1,206,336	1,384,355	2,257,853	2,302,500	3,046,088	2,897,325	(148,763)	-5%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	258,108	258,608	351,582	306,550	327,621	7,300	(320,321)	-98%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	6,248	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>4,051,625</b>	<b>4,429,016</b>	<b>5,833,938</b>	<b>5,792,806</b>	<b>7,929,888</b>	<b>7,182,647</b>	<b>(747,241)</b>	<b>-9%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 8,195,563</b>	<b>\$ 8,662,052</b>	<b>\$ 10,785,713</b>	<b>\$ 10,681,617</b>	<b>\$ 12,474,076</b>	<b>\$ 11,791,523</b>	<b>\$ (682,553)</b>	<b>-5%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>1,645.19</b>	<b>1,801.30</b>	<b>2,831.40</b>	<b>2,046.00</b>	<b>2,151.08</b>	<b>2,250.00</b>	<b>98.92</b>	<b>5%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	1.00	2.00	2.00	3.00	3.00	3.00	-	0%
Classroom Teacher	16.33	14.33	17.00	16.00	14.00	14.00	-	0%
SPED Teacher	2.49	2.49	3.99	3.99	3.99	3.99	-	0%
Specialist - Schools	5.00	5.00	3.25	1.00	1.28	1.20	(0.08)	-6%
Counselor	1.49	1.49	2.80	4.25	4.81	4.98	0.17	4%
Nurse	0.49	0.49	0.50	0.50	0.50	-	(0.50)	-100%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>26.80</b>	<b>25.80</b>	<b>29.54</b>	<b>28.74</b>	<b>27.58</b>	<b>27.17</b>	<b>(0.41)</b>	<b>-1%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	0.42	0.42	2.62	2.62	2.88	3.75	0.88	30%
Support Staff	9.00	9.00	10.50	10.50	7.00	9.50	2.50	36%
Custodial Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	2.00	-	(2.00)	-100%
<b>Total Non-Certificated</b>	<b>10.42</b>	<b>10.42</b>	<b>14.12</b>	<b>14.12</b>	<b>12.88</b>	<b>14.25</b>	<b>1.38</b>	<b>11%</b>
<b>STAFFING FTE TOTALS</b>	<b>37.22</b>	<b>36.22</b>	<b>43.66</b>	<b>42.86</b>	<b>40.46</b>	<b>41.42</b>	<b>0.97</b>	<b>2%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: **501 District Wide Services**  
Date: 6/15/2022

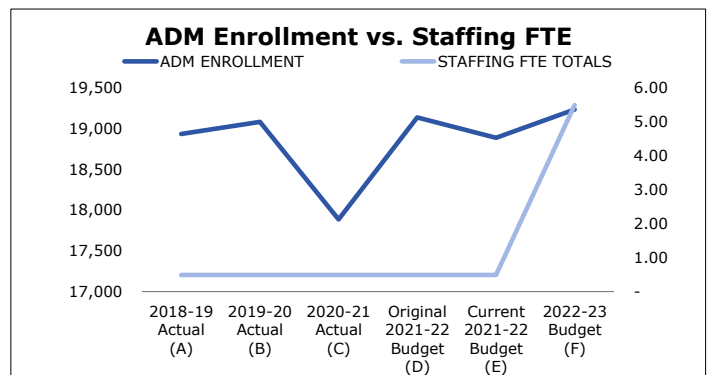
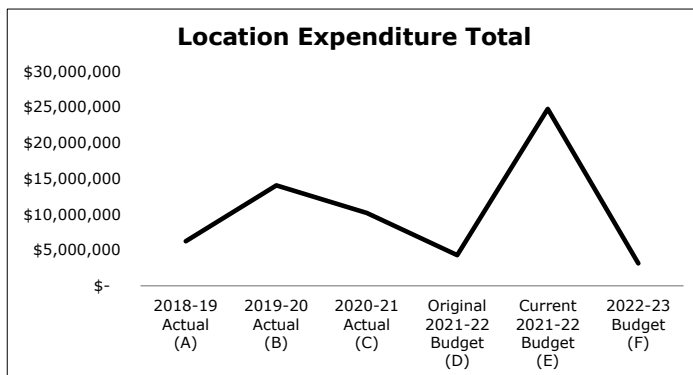
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 144,050	\$ 254,476	\$ 212,408	\$ 617,695	\$ 228,807	\$ 601,991	\$ 373,184	163%
320 Non-Certificated Salaries	3,559,836	2,969,095	3,374,622	3,870,481	3,754,394	4,053,458	299,064	8%
360 Employee Benefits	(1,158,276)	472,844	6,818	564,693	380,312	587,625	207,313	55%
<b>Total Personnel</b>	<b>2,545,610</b>	<b>3,696,415</b>	<b>3,593,848</b>	<b>5,052,869</b>	<b>4,363,513</b>	<b>5,243,074</b>	<b>879,561</b>	<b>20%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	264,097	357,945	319,582	364,885	678,886	555,000	(123,886)	-18%
420 Staff Travel	34	-	-	-	-	20,000	20,000	100%
425 Student Travel	13,082	5,448	-	-	-	-	-	0%
430 Utility Services	699,030	748,713	214,979	378,492	364,782	78,107	(286,675)	-79%
435 Energy	-	-	(35,074)	-	-	-	-	0%
440 Purchased Services	360,778	379,948	340,919	601,509	392,509	130,000	(262,509)	-67%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	448,791	92,705	152,251	16,500	222,620	18,000	(204,620)	-92%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	517,659	2,352	8,618	27,678	25,678	26,091	413	2%
495 Indirect Costs	(1,558,670)	(1,218,140)	(1,824,657)	(2,150,103)	(3,353,288)	(2,927,831)	425,457	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>744,801</b>	<b>368,971</b>	<b>(823,382)</b>	<b>(761,039)</b>	<b>(1,668,813)</b>	<b>(2,100,633)</b>	<b>(431,820)</b>	<b>0%</b>
550 Transfers to Other Funds	2,937,791	9,962,446	7,423,537	-	22,036,000	-	(22,036,000)	-100%
<b>LOCATION TOTALS</b>	<b>\$ 6,228,202</b>	<b>\$ 14,027,832</b>	<b>\$ 10,194,003</b>	<b>\$ 4,291,830</b>	<b>\$ 24,730,700</b>	<b>\$ 3,142,441</b>	<b>\$ (21,588,259)</b>	<b>-87%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>	<b>346.82</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	5.00	5.00	100%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	0.49	0.49	0.49	0.49	0.49	0.49	-	0%
<b>Total Certificated</b>	<b>0.49</b>	<b>0.49</b>	<b>0.49</b>	<b>0.49</b>	<b>0.49</b>	<b>5.49</b>	<b>5.00</b>	<b>1020%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>0.49</b>	<b>0.49</b>	<b>0.49</b>	<b>0.49</b>	<b>0.49</b>	<b>5.49</b>	<b>5.00</b>	<b>1020%</b>

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



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 502 Federal Programs  
Date: 6/15/2022

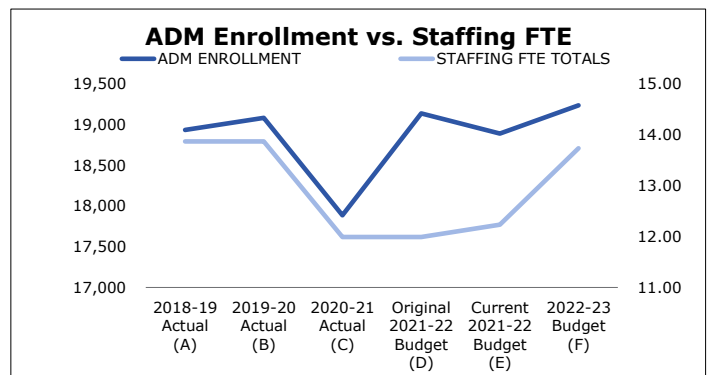
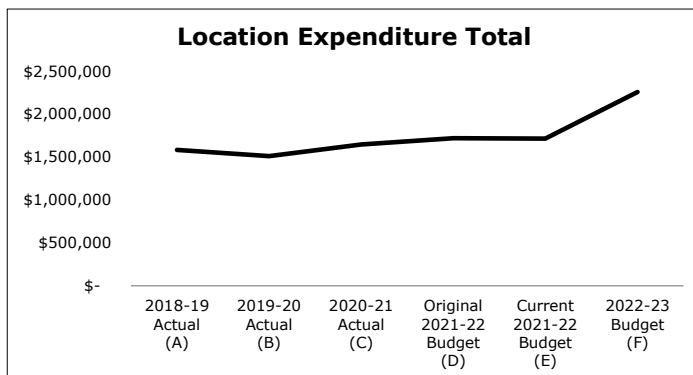
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 961,915	\$ 939,761	\$ 1,023,676	\$ 1,054,809	\$ 1,053,555	\$ 1,448,638	\$ 395,083	37%
320 Non-Certificated Salaries	135,215	109,044	113,580	96,871	111,967	114,319	2,352	2%
360 Employee Benefits	466,652	440,206	498,763	517,482	487,788	634,181	146,393	30%
<b>Total Personnel</b>	<b>1,563,783</b>	<b>1,489,011</b>	<b>1,636,019</b>	<b>1,669,162</b>	<b>1,653,310</b>	<b>2,197,138</b>	<b>543,828</b>	<b>33%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	9,596	9,142	4,108	14,990	13,401	21,980	8,579	64%
425 Student Travel	659	560	-	-	-	-	-	0%
430 Utility Services	-	-	280	1,400	1,400	1,400	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	169	-	2,557	15,315	22,667	17,432	(5,235)	-23%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	10,052	12,109	4,296	19,918	23,823	19,923	(3,900)	-16%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	250	100	483	-	1,000	-	(1,000)	-100%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>20,726</b>	<b>21,911</b>	<b>11,724</b>	<b>51,623</b>	<b>62,291</b>	<b>60,735</b>	<b>(1,556)</b>	<b>-2%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 1,584,509</b>	<b>\$ 1,510,922</b>	<b>\$ 1,647,743</b>	<b>\$ 1,720,785</b>	<b>\$ 1,715,601</b>	<b>\$ 2,257,873</b>	<b>\$ 542,272</b>	<b>32%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>	<b>346.82</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	0.99	0.99	0.99	0.99	0.99	1.99	1.00	101%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	2.00	2.00	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	9.00	9.00	9.00	9.00	9.74	9.74	-	0%
<b>Total Certificated</b>	<b>11.99</b>	<b>11.99</b>	<b>9.99</b>	<b>9.99</b>	<b>10.73</b>	<b>11.73</b>	<b>1.00</b>	<b>9%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	0.50	0.50	-	-	0.50	1.00	0.50	100%
Instructional Aide	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Support Staff	0.38	0.38	0.50	0.50	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	0.50	0.50	-	-	-	0%
<b>Total Non-Certificated</b>	<b>1.88</b>	<b>1.88</b>	<b>2.00</b>	<b>2.00</b>	<b>1.50</b>	<b>2.00</b>	<b>0.50</b>	<b>33%</b>
<b>STAFFING FTE TOTALS</b>	<b>13.87</b>	<b>13.87</b>	<b>11.99</b>	<b>11.99</b>	<b>12.23</b>	<b>13.73</b>	<b>1.50</b>	<b>12%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 503 Student Support Services  
Date: 6/15/2022

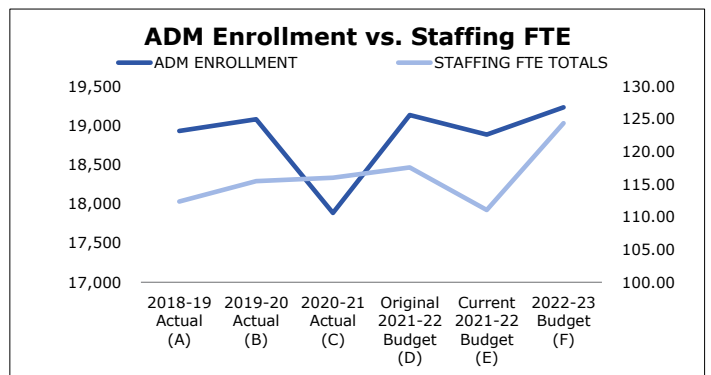
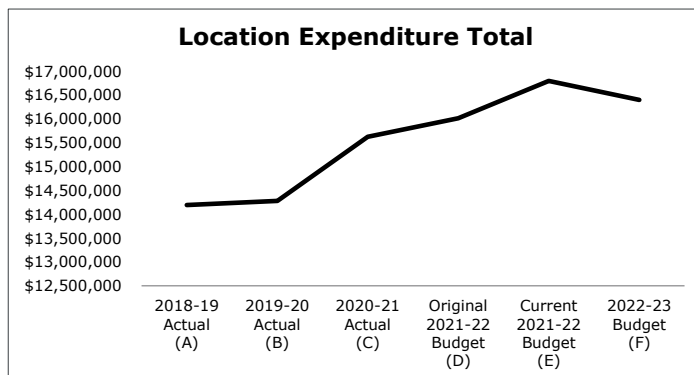
LOCATION EXPENDITURES

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 6,927,786	\$ 7,064,088	\$ 7,886,559	\$ 7,680,832	\$ 8,162,972	\$ 8,100,126	\$ (62,846)	-1%
320 Non-Certificated Salaries	1,345,092	1,483,477	1,631,275	1,876,595	1,906,440	1,525,355	(381,085)	-20%
360 Employee Benefits	3,531,479	3,622,503	4,010,701	4,089,165	4,411,631	4,208,458	(203,173)	-5%
<b>Total Personnel</b>	<b>11,804,357</b>	<b>12,170,068</b>	<b>13,528,536</b>	<b>13,646,592</b>	<b>14,481,043</b>	<b>13,833,939</b>	<b>(647,104)</b>	<b>-4%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	2,004,182	1,686,799	1,610,085	1,936,487	1,700,121	1,706,000	5,879	0%
420 Staff Travel	105,016	80,322	59,179	88,360	88,360	136,000	47,640	54%
425 Student Travel	5,559	14,526	5,055	8,000	8,000	10,000	2,000	25%
430 Utility Services	-	149	832	1,000	1,000	1,000	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	13,123	897	7,020	7,679	12,684	10,004	(2,680)	-21%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	256,982	319,775	414,972	322,958	304,019	482,545	178,526	59%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	5,229	810	769	1,000	1,000	2,000	1,000	100%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	9,323	-	-	200,000	215,000	15,000	8%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>2,390,091</b>	<b>2,112,601</b>	<b>2,097,911</b>	<b>2,365,484</b>	<b>2,315,184</b>	<b>2,562,549</b>	<b>247,365</b>	<b>11%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 14,194,448</b>	<b>\$ 14,282,670</b>	<b>\$ 15,626,446</b>	<b>\$ 16,012,076</b>	<b>\$ 16,796,227</b>	<b>\$ 16,396,488</b>	<b>\$ (399,739)</b>	<b>-2%</b>

LOCATION ADM ENROLLMENT & STAFFING FTE

<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>	<b>346.82</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	2.00	2.00	1.00	1.00	1.00	-	(1.00)	-100%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	10.24	10.24	7.30	2.00	15.00	5.26	(9.74)	-65%
Specialist - Schools	-	-	-	0.80	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	77.41	77.41	81.44	82.50	69.66	89.95	20.29	29%
<b>Total Certificated</b>	<b>89.65</b>	<b>89.65</b>	<b>89.74</b>	<b>86.30</b>	<b>85.66</b>	<b>95.21</b>	<b>9.55</b>	<b>11%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aide	1.25	1.25	5.00	13.28	12.16	17.03	4.87	40%
Support Staff	1.00	2.00	1.00	15.50	8.75	11.13	2.38	27%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	19.46	21.58	19.28	1.50	3.50	-	(3.50)	-100%
<b>Total Non-Certificated</b>	<b>22.71</b>	<b>25.83</b>	<b>26.28</b>	<b>31.29</b>	<b>25.41</b>	<b>29.16</b>	<b>3.75</b>	<b>15%</b>
<b>STAFFING FTE TOTALS</b>	<b>112.36</b>	<b>115.48</b>	<b>116.02</b>	<b>117.59</b>	<b>111.07</b>	<b>124.37</b>	<b>13.30</b>	<b>12%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 504 Health Services  
Date: 6/15/2022

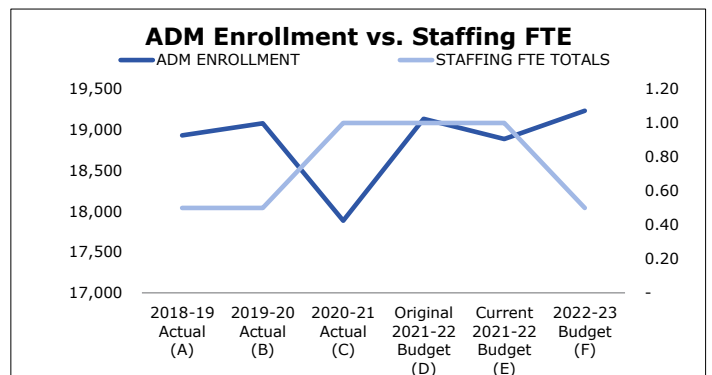
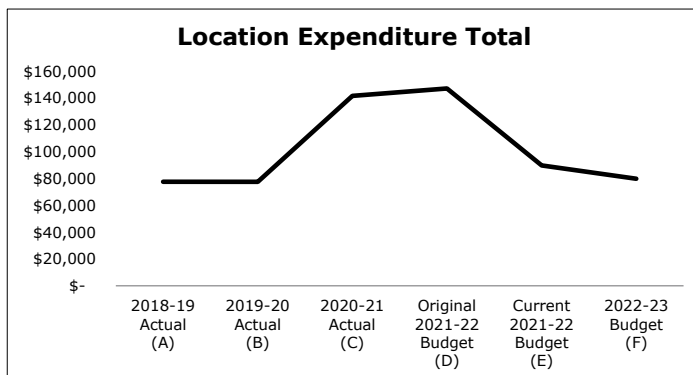
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 40,062	\$ 43,425	\$ 83,586	\$ 79,205	\$ 39,788	\$ 31,073	(8,715)	-22%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	16,836	17,028	35,605	35,990	17,917	16,879	(1,038)	-6%
<b>Total Personnel</b>	<b>56,897</b>	<b>60,453</b>	<b>119,191</b>	<b>115,195</b>	<b>57,705</b>	<b>47,952</b>	<b>(9,753)</b>	<b>-17%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	3,500	3,500	6,349	4,000	4,000	6,000	2,000	50%
420 Staff Travel	3,158	976	1,478	942	942	2,500	1,558	165%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	7,369	8,132	7,883	10,000	10,000	10,000	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	6,660	3,690	4,715	16,000	16,000	11,442	(4,558)	-28%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	-	807	1,954	1,000	1,180	2,000	820	69%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>20,687</b>	<b>17,106</b>	<b>22,379</b>	<b>31,942</b>	<b>32,122</b>	<b>31,942</b>	<b>(180)</b>	<b>-1%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 77,584</b>	<b>\$ 77,559</b>	<b>\$ 141,570</b>	<b>\$ 147,137</b>	<b>\$ 89,827</b>	<b>\$ 79,894</b>	<b>\$ (9,933)</b>	<b>-11%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>	<b>346.82</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	0.50	0.50	1.00	1.00	1.00	0.50	(0.50)	-50%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>0.50</b>	<b>0.50</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.50</b>	<b>(0.50)</b>	<b>-50%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>0.50</b>	<b>0.50</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.50</b>	<b>(0.50)</b>	<b>-50%</b>

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



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 505 Career & Technical Education  
Date: 6/15/2022

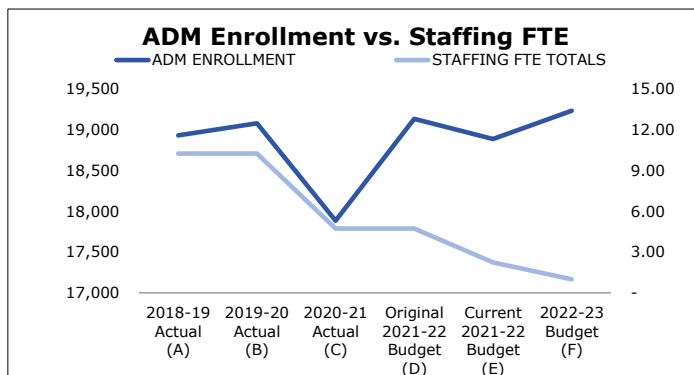
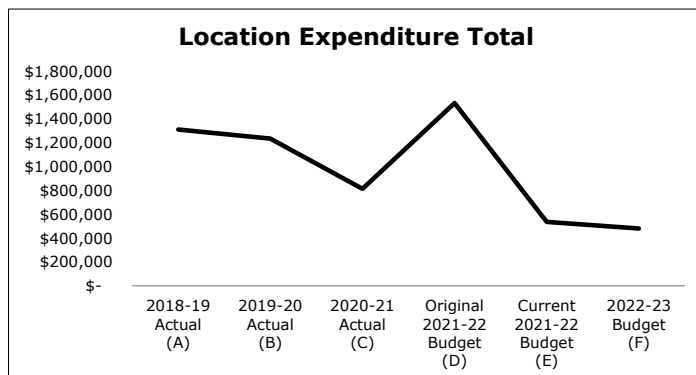
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 670,158	\$ 670,700	\$ 417,072	\$ 763,550	\$ 121,454	\$ -	\$ (121,454)	-100%
320 Non-Certificated Salaries	64,740	66,857	66,171	67,079	67,089	67,124	35	0%
360 Employee Benefits	290,261	309,617	190,732	334,410	91,788	44,380	(47,408)	-52%
<b>Total Personnel</b>	<b>1,025,160</b>	<b>1,047,174</b>	<b>673,975</b>	<b>1,165,039</b>	<b>280,331</b>	<b>111,504</b>	<b>(168,827)</b>	<b>-60%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	6,584	-	-	-	-	-	-	0%
420 Staff Travel	3,640	3,220	667	6,441	6,091	6,091	-	0%
425 Student Travel	9,853	7,669	-	22,609	22,609	22,609	-	0%
430 Utility Services	-	-	301	218	218	218	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	34,309	29,681	38,885	9,820	6,104	4,933	(1,171)	-19%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	224,104	147,216	66,285	273,734	166,973	280,651	113,678	68%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	1,064	135	1,825	33,071	32,782	33,071	289	1%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	5,916	-	20,968	21,757	21,757	21,757	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>285,469</b>	<b>187,920</b>	<b>128,932</b>	<b>367,650</b>	<b>256,534</b>	<b>369,330</b>	<b>112,796</b>	<b>44%</b>
550 Transfers to Other Funds	-	-	11,322	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 1,310,629</b>	<b>\$ 1,235,095</b>	<b>\$ 814,229</b>	<b>\$ 1,532,689</b>	<b>\$ 536,865</b>	<b>\$ 480,834</b>	<b>\$ (56,031)</b>	<b>-10%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>	<b>346.82</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	6.00	6.00	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	3.25	3.25	3.74	0.75	1.25	-	(1.25)	-100%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	2.99	-	-	-	0%
<b>Total Certificated</b>	<b>9.25</b>	<b>9.25</b>	<b>3.74</b>	<b>3.74</b>	<b>1.25</b>	<b>-</b>	<b>(1.25)</b>	<b>-100%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>10.25</b>	<b>10.25</b>	<b>4.74</b>	<b>4.74</b>	<b>2.25</b>	<b>1.00</b>	<b>(1.25)</b>	<b>-56%</b>

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



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 506 Education & Instruction  
Date: 6/15/2022

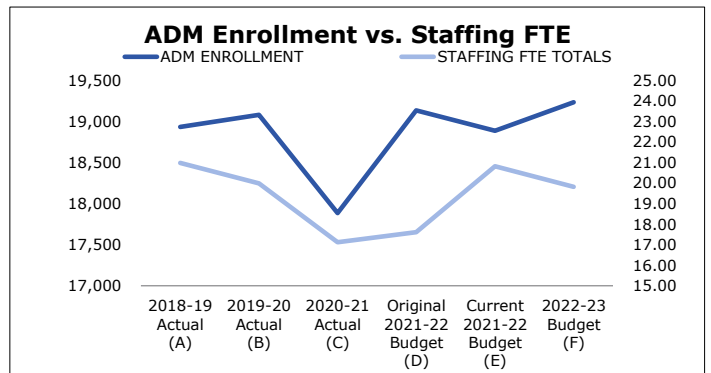
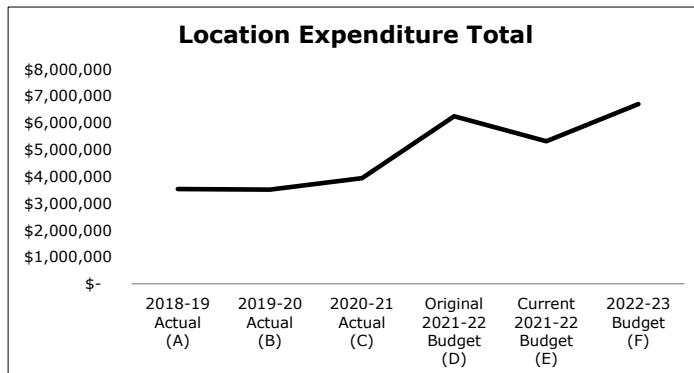
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 1,611,805	\$ 1,561,777	\$ 1,684,705	\$ 1,644,247	\$ 1,395,169	\$ 1,456,825	\$ 61,656	4%
320 Non-Certificated Salaries	417,184	410,188	425,496	396,250	713,483	656,934	(56,549)	-8%
360 Employee Benefits	741,523	686,554	778,611	769,896	823,851	829,740	5,889	1%
<b>Total Personnel</b>	<b>2,770,511</b>	<b>2,658,518</b>	<b>2,888,811</b>	<b>2,810,393</b>	<b>2,932,503</b>	<b>2,943,499</b>	<b>10,996</b>	<b>0%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	86,200	211,471	86,929	719,367	311,103	703,582	392,479	126%
420 Staff Travel	67,783	19,718	17,892	62,660	62,200	54,240	(7,960)	-13%
425 Student Travel	28,814	26,594	13,892	520,000	102,347	522,000	419,653	410%
430 Utility Services	-	-	887	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	33,636	34,198	268,459	234,567	197,675	241,068	43,393	22%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	501,959	534,759	639,726	1,572,092	1,440,851	1,606,851	166,000	12%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	34,273	18,741	20,834	306,000	209,200	605,000	395,800	189%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	10,904	7,770	-	24,000	38,000	25,000	(13,000)	-34%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>763,569</b>	<b>853,251</b>	<b>1,048,617</b>	<b>3,438,686</b>	<b>2,361,375</b>	<b>3,757,741</b>	<b>1,396,366</b>	<b>59%</b>
550 Transfers to Other Funds	-	-	-	-	19,810	-	(19,810)	-100%
<b>LOCATION TOTALS</b>	<b>\$ 3,534,080</b>	<b>\$ 3,511,769</b>	<b>\$ 3,937,429</b>	<b>\$ 6,249,079</b>	<b>\$ 5,313,688</b>	<b>\$ 6,701,240</b>	<b>\$ 1,387,552</b>	<b>26%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

	18,931.80	19,080.25	17,885.13	19,135.00	18,886.18	19,233.00	346.82	2%
<b>ADM ENROLLMENT</b>								
<b>CERTIFICATED FTE</b>								
Director	4.00	4.00	3.50	3.50	3.50	3.50	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	3.00	3.00	-	0.49	-	-	-	0%
Counselor	-	-	-	-	4.00	-	(4.00)	-100%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	8.48	7.48	8.00	8.00	7.00	8.00	1.00	14%
<b>Total Certificated</b>	<b>15.48</b>	<b>14.48</b>	<b>11.50</b>	<b>11.99</b>	<b>14.50</b>	<b>11.50</b>	<b>(3.00)</b>	<b>-21%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	5.00	4.00	400%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	4.00	4.00	3.62	4.62	4.32	3.32	(1.00)	-23%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	0.50	0.50	1.00	-	1.00	-	(1.00)	-100%
<b>Total Non-Certificated</b>	<b>5.50</b>	<b>5.50</b>	<b>5.62</b>	<b>5.62</b>	<b>6.32</b>	<b>8.32</b>	<b>2.00</b>	<b>32%</b>
<b>STAFFING FTE TOTALS</b>	<b>20.98</b>	<b>19.98</b>	<b>17.12</b>	<b>17.61</b>	<b>20.82</b>	<b>19.82</b>	<b>(1.00)</b>	<b>-5%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 507 District Warehouse  
Date: 6/15/2022

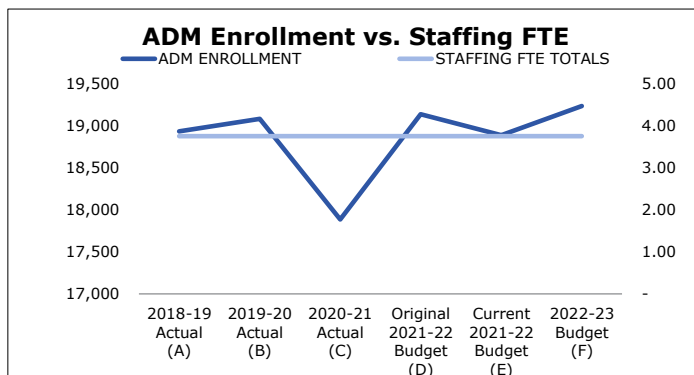
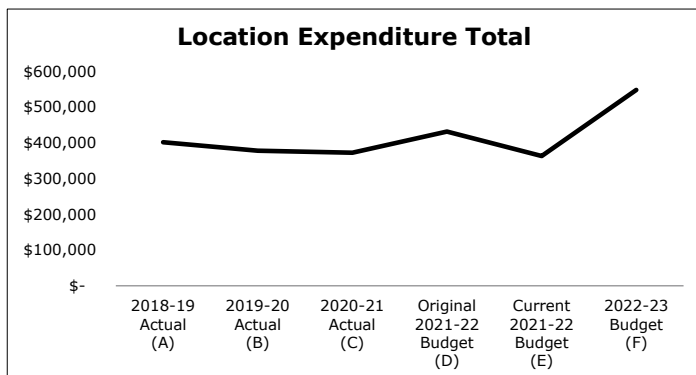
LOCATION EXPENDITURES

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
320 Non-Certificated Salaries	193,312	208,081	205,097	218,403	194,139	296,671	102,532	53%
360 Employee Benefits	132,288	137,099	136,289	150,146	118,578	175,095	56,517	48%
<b>Total Personnel</b>	<b>325,600</b>	<b>345,179</b>	<b>341,386</b>	<b>368,549</b>	<b>312,717</b>	<b>471,766</b>	<b>159,049</b>	<b>51%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	4,986	3,745	5,018	4,599	6,664	7,700	1,036	16%
435 Energy	22,113	11,994	12,602	31,188	13,688	19,367	5,679	41%
440 Purchased Services	7,206	6,074	3,888	14,250	14,250	6,250	(8,000)	-56%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	11,894	10,555	9,457	12,592	15,592	42,592	27,000	173%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	1	8	19	-	-	-	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	29,790	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>75,991</b>	<b>32,375</b>	<b>30,984</b>	<b>62,629</b>	<b>50,194</b>	<b>75,909</b>	<b>25,715</b>	<b>51%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 401,590</b>	<b>\$ 377,555</b>	<b>\$ 372,370</b>	<b>\$ 431,178</b>	<b>\$ 362,911</b>	<b>\$ 547,675</b>	<b>\$ 184,764</b>	<b>51%</b>

LOCATION ADM ENROLLMENT & STAFFING FTE

<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>	<b>346.82</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	0.25	0.25	0.25	0.25	0.25	0.25	-	0%
Specialist - Department	2.00	2.00	2.00	2.00	2.00	2.00	-	0%
<b>Total Non-Certificated</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>	<b>-</b>	<b>0%</b>

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.



**Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget**

Fund: 100 General Fund  
**Location: 508 Information & Technology**  
Date: 6/15/2022

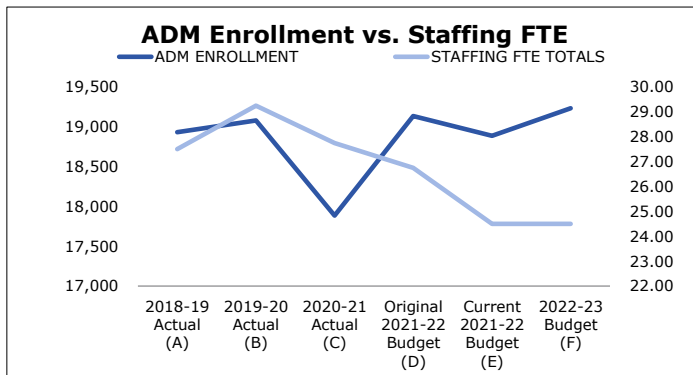
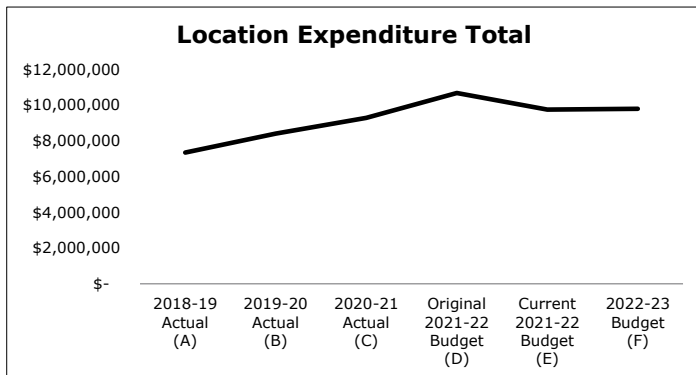
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
320 Non-Certificated Salaries	1,988,050	2,097,465	2,135,094	2,163,237	1,973,189	1,997,196	24,007	1%
360 Employee Benefits	1,115,954	1,161,814	1,133,773	1,229,470	1,065,149	1,066,692	1,543	0%
<b>Total Personnel</b>	<b>3,104,003</b>	<b>3,259,280</b>	<b>3,268,868</b>	<b>3,392,707</b>	<b>3,038,338</b>	<b>3,063,888</b>	<b>25,550</b>	<b>1%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	223,935	257,393	223,481	230,702	230,702	222,466	(8,236)	-4%
420 Staff Travel	37,564	33,904	26,314	57,760	55,000	55,000	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	1,981	2,984	234	39,709	36,000	41,775	5,775	16%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	683,405	1,098,655	660,875	1,124,749	902,526	1,249,306	346,780	38%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	2,402,571	2,612,829	4,387,993	4,691,746	3,300,256	3,637,728	337,472	10%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	415	6,347	630	41,000	41,000	15,000	(26,000)	-63%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	886,891	1,128,941	686,100	1,060,145	1,749,653	1,503,119	(246,534)	-14%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	29,700	30,888	-	-	-	0%
<b>Total Non-Personnel</b>	<b>4,236,763</b>	<b>5,141,052</b>	<b>6,015,327</b>	<b>7,276,699</b>	<b>6,315,137</b>	<b>6,724,394</b>	<b>409,257</b>	<b>6%</b>
550 Transfers to Other Funds	-	-	-	-	392,279	-	(392,279)	-100%
<b>LOCATION TOTALS</b>	<b>\$ 7,340,767</b>	<b>\$ 8,400,332</b>	<b>\$ 9,284,194</b>	<b>\$ 10,669,406</b>	<b>\$ 9,745,754</b>	<b>\$ 9,788,282</b>	<b>\$ 42,528</b>	<b>0%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>	<b>346.82</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	1.00	1.00	1.00	-	-	-	-	0%
Supervisor	5.00	5.00	5.00	5.00	5.00	5.00	-	0%
Instructional Aide	8.75	8.75	10.75	12.25	7.50	2.00	(5.50)	-73%
Support Staff	-	-	-	-	2.00	2.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	12.75	14.50	11.00	9.50	10.00	15.50	5.50	55%
<b>Total Non-Certificated</b>	<b>27.50</b>	<b>29.25</b>	<b>27.75</b>	<b>26.75</b>	<b>24.50</b>	<b>24.50</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>27.50</b>	<b>29.25</b>	<b>27.75</b>	<b>26.75</b>	<b>24.50</b>	<b>24.50</b>	<b>-</b>	<b>0%</b>

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).



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 509 Facilities  
Date: 6/15/2022

LOCATION EXPENDITURES

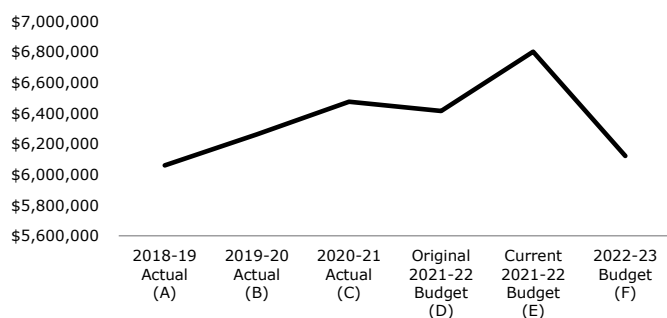
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
320 Non-Certificated Salaries	2,894,954	3,140,674	3,202,960	3,106,912	3,075,897	2,984,143	(91,754)	-3%
360 Employee Benefits	1,646,945	1,709,736	1,804,865	1,868,165	1,808,081	1,814,352	6,271	0%
<b>Total Personnel</b>	<b>4,541,898</b>	<b>4,850,410</b>	<b>5,007,825</b>	<b>4,975,077</b>	<b>4,883,978</b>	<b>4,798,495</b>	<b>(85,483)</b>	<b>-2%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	10,322	4,705	6,964	8,459	37,249	5,259	(31,990)	-86%
420 Staff Travel	6,743	2,999	3,526	7,795	3,695	3,695	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	37,093	45,579	27,636	38,770	29,214	57,029	27,815	95%
435 Energy	67,618	46,573	51,497	95,419	55,458	69,531	14,073	25%
440 Purchased Services	385,622	394,748	421,685	395,904	362,119	367,119	5,000	1%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	1,005,792	897,721	860,369	857,435	922,445	802,445	(120,000)	-13%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	4,509	10,711	3,860	9,000	4,000	9,000	5,000	125%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	8,195	37,982	26,000	3,000	8,000	5,000	167%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>1,517,699</b>	<b>1,411,230</b>	<b>1,413,519</b>	<b>1,438,782</b>	<b>1,417,180</b>	<b>1,322,078</b>	<b>(95,102)</b>	<b>-7%</b>
550 Transfers to Other Funds	-	-	52,901	-	500,000	-	(500,000)	-100%
<b>LOCATION TOTALS</b>	<b>\$ 6,059,597</b>	<b>\$ 6,261,641</b>	<b>\$ 6,474,245</b>	<b>\$ 6,413,859</b>	<b>\$ 6,801,158</b>	<b>\$ 6,120,573</b>	<b>\$ (680,585)</b>	<b>-10%</b>

LOCATION ADM ENROLLMENT & STAFFING FTE

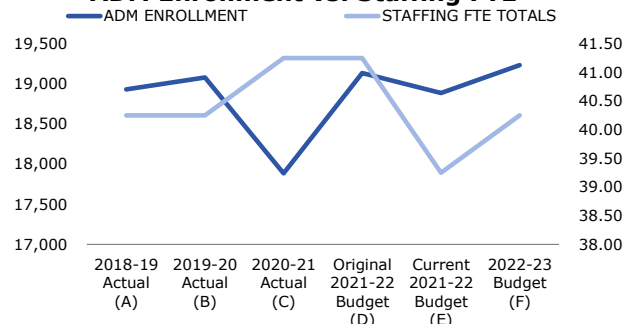
<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>	<b>346.82</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	2.00	2.00	2.00	2.00	1.00	2.00	1.00	100%
Supervisor	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
Instructional Aide	-	-	-	-	-	-	-	100%
Support Staff	1.00	1.00	2.00	2.00	2.00	2.00	-	0%
Custodial Staff	0.25	0.25	0.25	0.25	0.25	0.25	-	0%
Specialist - Department	33.00	33.00	33.00	33.00	32.00	32.00	-	100%
<b>Total Non-Certificated</b>	<b>40.25</b>	<b>40.25</b>	<b>41.25</b>	<b>41.25</b>	<b>39.25</b>	<b>40.25</b>	<b>1.00</b>	<b>3%</b>
<b>STAFFING FTE TOTALS</b>	<b>40.25</b>	<b>40.25</b>	<b>41.25</b>	<b>41.25</b>	<b>39.25</b>	<b>40.25</b>	<b>1.00</b>	<b>3%</b>

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.

Location Expenditure Total



ADM Enrollment vs. Staffing FTE



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 510 Risk Management  
Date: 6/15/2022

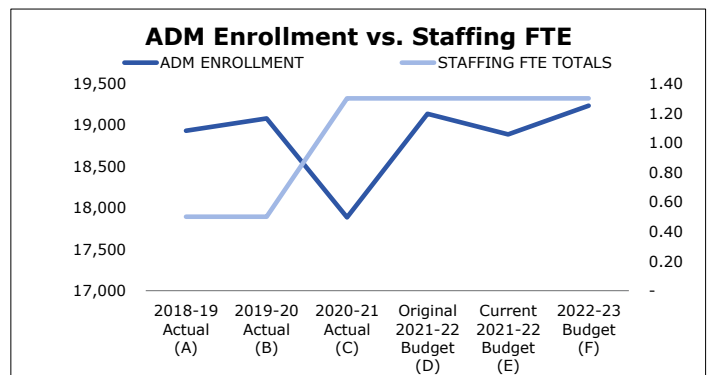
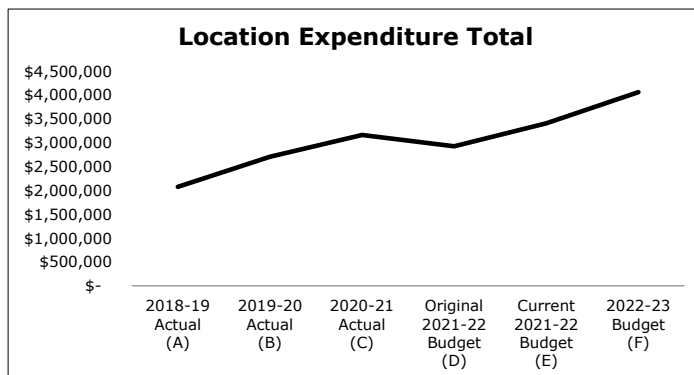
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
320 Non-Certificated Salaries	32,087	59,732	98,596	97,924	96,233	102,430	6,197	6%
360 Employee Benefits	20,649	37,402	64,823	62,695	61,874	63,363	1,489	2%
<b>Total Personnel</b>	<b>52,736</b>	<b>97,134</b>	<b>163,419</b>	<b>160,619</b>	<b>158,107</b>	<b>165,793</b>	<b>7,686</b>	<b>5%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	117,936	268,340	336,623	43,515	143,515	143,515	-	0%
420 Staff Travel	5,834	312	-	5,783	5,783	5,783	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	63,164	5,625	15,944	56,918	56,918	56,918	-	0%
445 Insurance & Bond Premiums	1,725,240	2,289,950	2,625,826	2,635,443	3,017,434	3,663,508	646,074	21%
450 Supplies, Materials & Media	70,251	45,162	23,225	23,389	23,389	23,389	-	0%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	40,632	5	-	2,127	2,127	2,127	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>2,023,057</b>	<b>2,609,394</b>	<b>3,001,617</b>	<b>2,767,175</b>	<b>3,249,166</b>	<b>3,895,240</b>	<b>646,074</b>	<b>20%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 2,075,792</b>	<b>\$ 2,706,528</b>	<b>\$ 3,165,036</b>	<b>\$ 2,927,794</b>	<b>\$ 3,407,273</b>	<b>\$ 4,061,033</b>	<b>\$ 653,760</b>	<b>19%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>	<b>346.82</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	1.00	1.00	1.00	1.00	-	0%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	0.50	0.50	0.30	0.30	0.30	0.30	-	0%
<b>Total Non-Certificated</b>	<b>0.50</b>	<b>0.50</b>	<b>1.30</b>	<b>1.30</b>	<b>1.30</b>	<b>1.30</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>0.50</b>	<b>0.50</b>	<b>1.30</b>	<b>1.30</b>	<b>1.30</b>	<b>1.30</b>	<b>-</b>	<b>0%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 511 Quality Schools  
Date: 6/15/2022

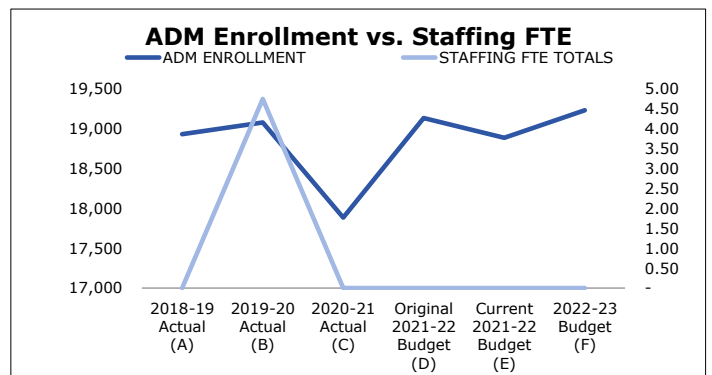
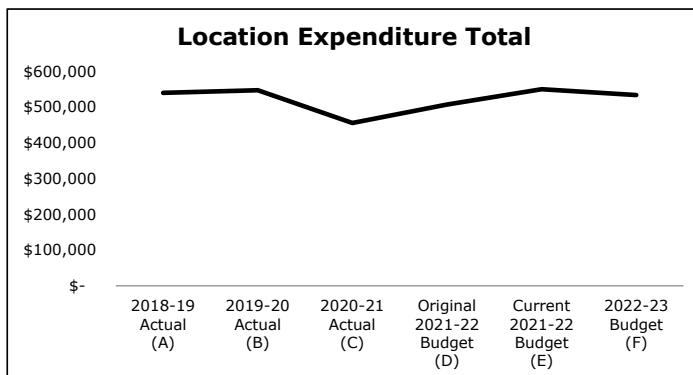
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 103,500	\$ 114,772	\$ 117,751	\$ 153,000	\$ 152,946	\$ 153,000	\$ 54	0%
320 Non-Certificated Salaries	153,951	145,291	121,319	112,937	119,737	139,958	20,221	17%
360 Employee Benefits	36,599	48,094	35,551	52,929	57,116	60,366	3,250	6%
<b>Total Personnel</b>	<b>294,050</b>	<b>308,157</b>	<b>274,621</b>	<b>318,866</b>	<b>329,799</b>	<b>353,324</b>	<b>23,525</b>	<b>7%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	109,620	29,181	-	(29,181)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	245,539	238,613	180,694	78,631	190,716	179,726	(10,990)	-6%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>245,539</b>	<b>238,613</b>	<b>180,694</b>	<b>188,251</b>	<b>219,897</b>	<b>179,726</b>	<b>(40,171)</b>	<b>-18%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 539,589</b>	<b>\$ 546,770</b>	<b>\$ 455,315</b>	<b>\$ 507,117</b>	<b>\$ 549,696</b>	<b>\$ 533,050</b>	<b>\$ (16,646)</b>	<b>-3%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>	<b>346.82</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	-	4.75	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>-</b>	<b>4.75</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>-</b>	<b>4.75</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>

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).



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 512 Student Transportation  
Date: 6/15/2022

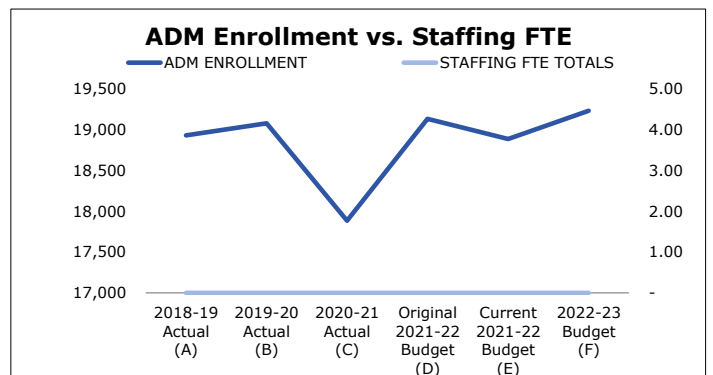
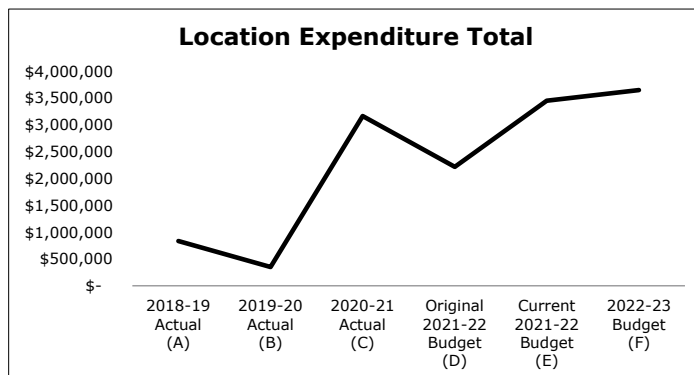
LOCATION EXPENDITURES

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	-	0%
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	345	310	306	684	197	-	(197)	-100%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	-	-	-	-	-	-	-	0%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>345</b>	<b>310</b>	<b>306</b>	<b>684</b>	<b>197</b>	<b>-</b>	<b>(197)</b>	<b>-100%</b>
550 Transfers to Other Funds	836,277	350,718	3,164,265	2,217,561	3,450,954	3,648,618	197,664	6%
<b>LOCATION TOTALS</b>	<b>\$ 836,622</b>	<b>\$ 351,028</b>	<b>\$ 3,164,571</b>	<b>\$ 2,218,245</b>	<b>\$ 3,451,151</b>	<b>\$ 3,648,618</b>	<b>\$ 197,467</b>	<b>6%</b>

LOCATION ADM ENROLLMENT & STAFFING FTE

<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>	<b>346.82</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>

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



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 513 Food Services  
Date: 6/15/2022

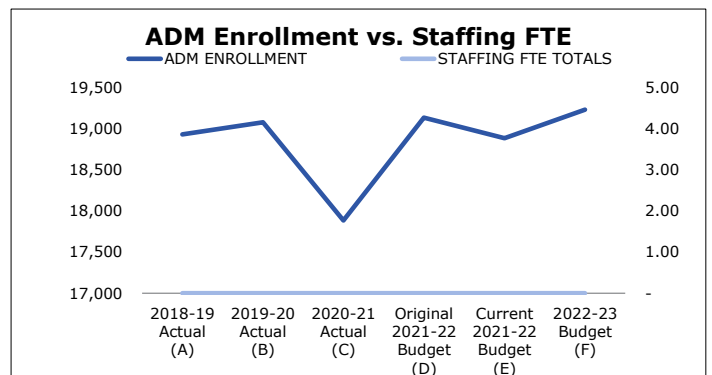
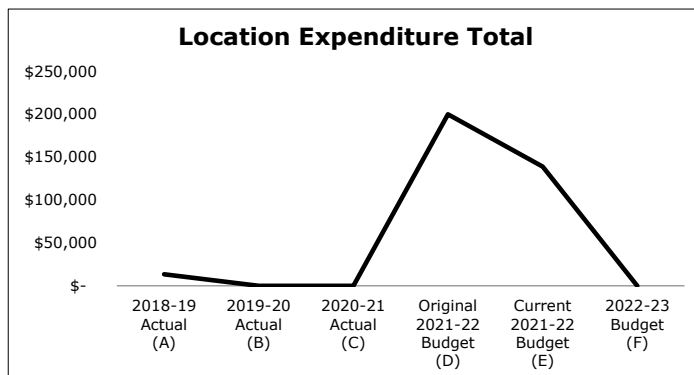
LOCATION EXPENDITURES

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	-	0%
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	-	-	-	-	-	-	-	0%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	-	-	-	-	-	-	-	0%
550 Transfers to Other Funds	13,414	-	-	199,800.00	138,919.00	-	(138,919)	-100%
<b>LOCATION TOTALS</b>	<b>\$ 13,414</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 199,800</b>	<b>\$ 138,919</b>	<b>\$ -</b>	<b>\$ (138,919)</b>	<b>-100%</b>

LOCATION ADM ENROLLMENT & STAFFING FTE

<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>	<b>346.82</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	-	-	-	-	-	-	-	0%
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	-	-	-	-	-	-	-	0%
<b>STAFFING FTE TOTALS</b>	-	-	-	-	-	-	-	0%

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



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 514 Medicaid Reimbursement  
Date: 6/15/2022

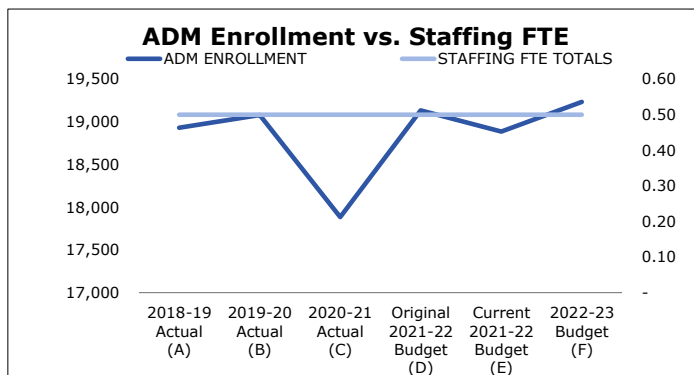
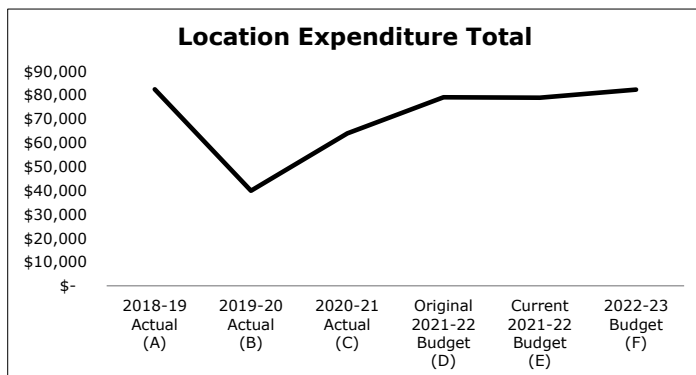
LOCATION EXPENDITURES

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
320 Non-Certificated Salaries	18,246	20,039	20,694	22,216	22,215	23,320	1,105	5%
360 Employee Benefits	17,766	16,751	17,351	18,426	18,310	18,996	686	4%
<b>Total Personnel</b>	<b>36,012</b>	<b>36,790</b>	<b>38,045</b>	<b>40,642</b>	<b>40,525</b>	<b>42,316</b>	<b>1,791</b>	<b>4%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	46,396	3,092	25,877	38,400	38,400	40,000	1,600	4%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	-	-	-	-	-	-	-	0%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>46,396</b>	<b>3,092</b>	<b>25,877</b>	<b>38,400</b>	<b>38,400</b>	<b>40,000</b>	<b>1,600</b>	<b>4%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 82,408</b>	<b>\$ 39,881</b>	<b>\$ 63,922</b>	<b>\$ 79,042</b>	<b>\$ 78,925</b>	<b>\$ 82,316</b>	<b>\$ 3,391</b>	<b>4%</b>

LOCATION ADM ENROLLMENT & STAFFING FTE

<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>	<b>346.82</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
<b>Total Non-Certificated</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>-</b>	<b>0%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 515 Safety & Emergency Preparedness  
Date: 6/15/2022

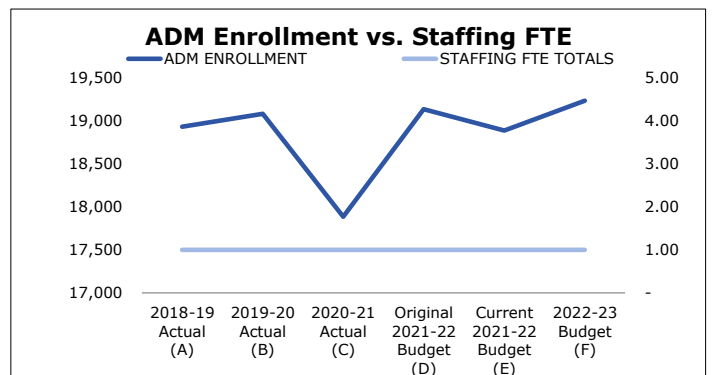
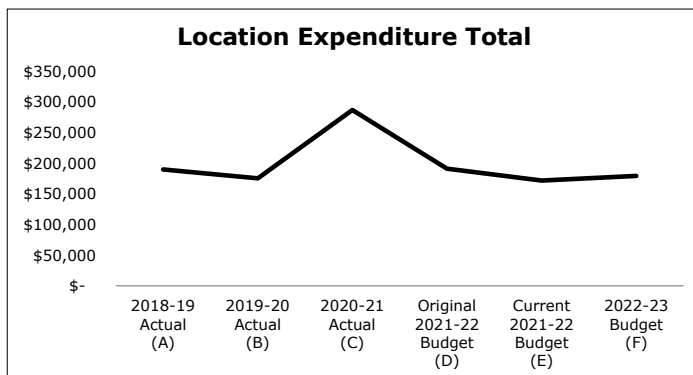
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
320 Non-Certificated Salaries	88,945	97,304	101,047	102,161	102,162	108,880	6,718	7%
360 Employee Benefits	49,923	51,116	53,700	57,125	37,813	38,808	995	3%
<b>Total Personnel</b>	<b>138,868</b>	<b>148,420</b>	<b>154,747</b>	<b>159,286</b>	<b>139,975</b>	<b>147,688</b>	<b>7,713</b>	<b>6%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	22	-	-	200	200	200	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	5,864	2,496	19,601	9,414	9,414	9,414	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	44,595	24,532	112,374	22,000	22,000	22,000	-	0%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	485	10	-	100	100	100	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>50,966</b>	<b>27,038</b>	<b>131,975</b>	<b>31,714</b>	<b>31,714</b>	<b>31,714</b>	<b>-</b>	<b>0%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 189,834</b>	<b>\$ 175,458</b>	<b>\$ 286,722</b>	<b>\$ 191,000</b>	<b>\$ 171,689</b>	<b>\$ 179,402</b>	<b>\$ 7,713</b>	<b>4%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>	<b>346.82</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>0%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 516 Business Services  
Date: 6/15/2022

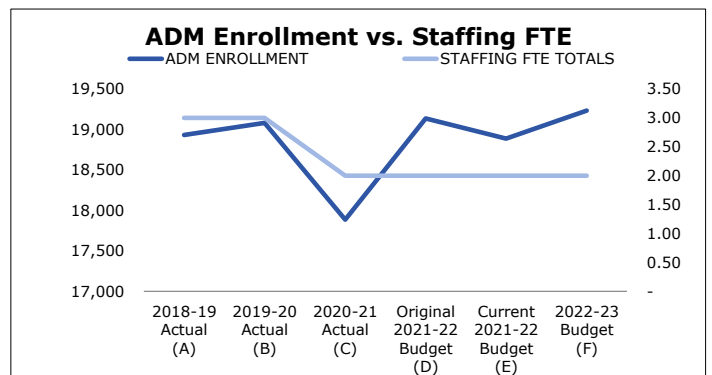
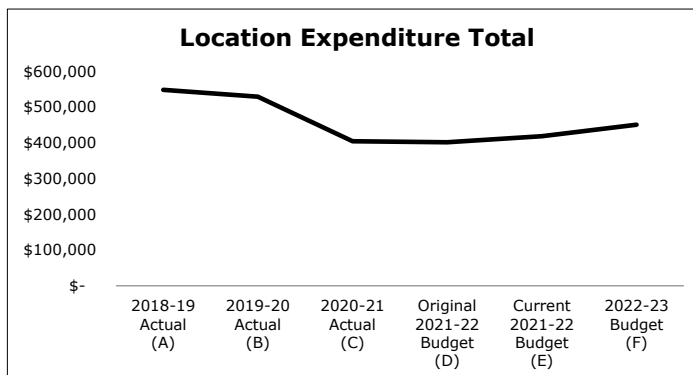
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
320 Non-Certificated Salaries	330,362	343,620	251,627	229,746	246,442	267,580	21,138	9%
360 Employee Benefits	165,028	166,206	118,854	120,329	120,313	131,483	11,170	9%
<b>Total Personnel</b>	<b>495,390</b>	<b>509,825</b>	<b>370,482</b>	<b>350,075</b>	<b>366,755</b>	<b>399,063</b>	<b>32,308</b>	<b>9%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	22,750	-	16,830	4,000	4,000	4,000	-	0%
420 Staff Travel	3,514	2,977	2,760	5,960	5,960	5,860	(100)	-2%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	222	-	-	100	100	100	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	2,997	300	2,800	11,000	11,000	10,000	(1,000)	-9%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	18,221	13,438	11,255	27,266	27,266	28,366	1,100	4%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	4,865	2,030	250	3,000	3,000	3,000	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>52,568</b>	<b>18,745</b>	<b>33,895</b>	<b>51,326</b>	<b>51,326</b>	<b>51,326</b>	<b>-</b>	<b>0%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 547,958</b>	<b>\$ 528,570</b>	<b>\$ 404,377</b>	<b>\$ 401,401</b>	<b>\$ 418,081</b>	<b>\$ 450,389</b>	<b>\$ 32,308</b>	<b>8%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>	<b>346.82</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Supervisor	1.00	1.00	-	-	-	-	-	0%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>0%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 517 Purchasing Department  
Date: 6/15/2022

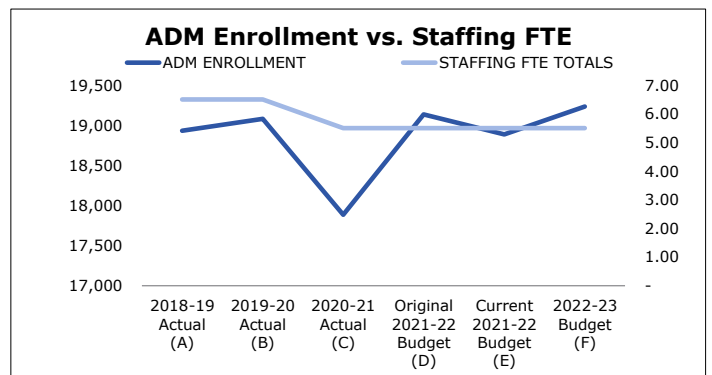
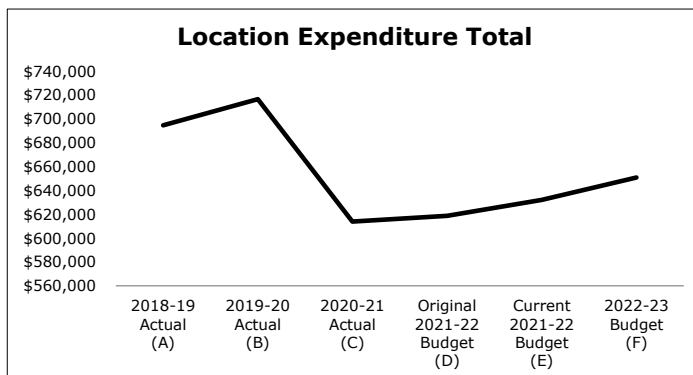
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
320 Non-Certificated Salaries	410,736	424,957	375,748	367,836	369,873	377,307	7,434	2%
360 Employee Benefits	265,718	265,626	216,339	219,806	218,897	223,665	4,768	2%
<b>Total Personnel</b>	<b>676,454</b>	<b>690,583</b>	<b>592,087</b>	<b>587,642</b>	<b>588,770</b>	<b>600,972</b>	<b>12,202</b>	<b>2%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	870	-	-	-	-	0%
420 Staff Travel	3,955	1,255	384	4,000	4,000	4,000	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	823	534	21	1,497	1,000	1,645	645	65%
435 Energy	-	10,095	8,826	-	10,349	12,912	2,563	25%
440 Purchased Services	8,757	9,289	9,555	14,310	19,825	20,077	252	1%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	3,532	3,664	1,076	9,191	6,191	9,191	3,000	48%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	1,183	1,153	1,074	2,000	2,000	2,000	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>18,250</b>	<b>25,990</b>	<b>21,806</b>	<b>30,998</b>	<b>43,365</b>	<b>49,825</b>	<b>6,460</b>	<b>15%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 694,704</b>	<b>\$ 716,573</b>	<b>\$ 613,893</b>	<b>\$ 618,640</b>	<b>\$ 632,135</b>	<b>\$ 650,797</b>	<b>\$ 18,662</b>	<b>3%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>	<b>346.82</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	0.50	0.50	0.50	0.50	0.50	0.50	-	0%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	1.00	1.00	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	5.00	5.00	5.00	5.00	5.00	5.00	-	0%
<b>Total Non-Certificated</b>	<b>6.50</b>	<b>6.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>6.50</b>	<b>6.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>-</b>	<b>0%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 519 Custodial Services  
Date: 6/15/2022

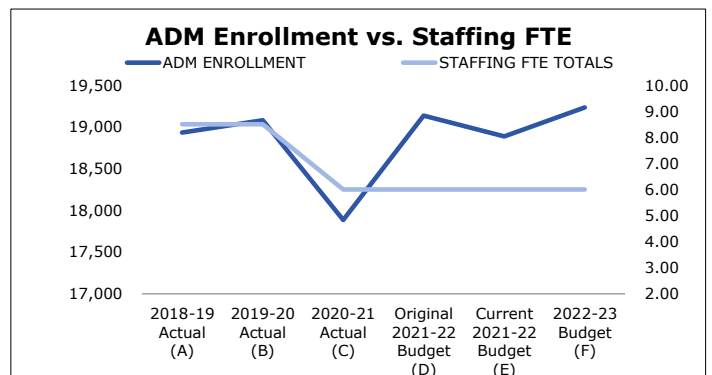
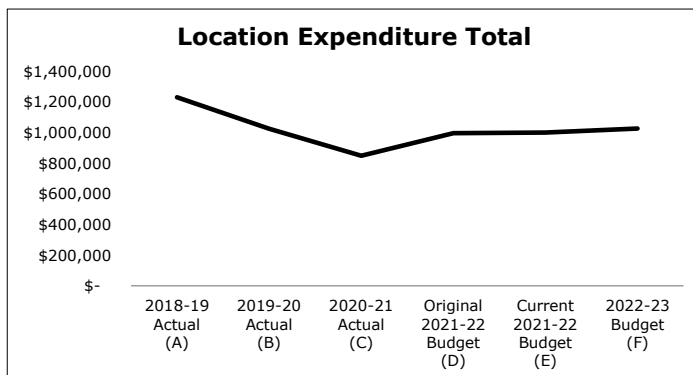
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
320 Non-Certificated Salaries	513,881	469,752	396,890	388,795	406,934	438,524	31,590	8%
360 Employee Benefits	282,907	246,550	209,200	214,288	198,162	221,682	23,520	12%
<b>Total Personnel</b>	<b>796,787</b>	<b>716,302</b>	<b>606,091</b>	<b>603,083</b>	<b>605,096</b>	<b>660,206</b>	<b>55,110</b>	<b>9%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	242	242	242	-	0%
420 Staff Travel	114	-	-	1,097	1,097	1,097	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	255	468	125	554	50	695	645	1290%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	157	-	1,788	500	500	500	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	430,143	307,984	240,545	366,190	388,804	358,804	(30,000)	-8%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	2,574	-	-	-	-	-	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	24,000	4,000	4,000	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>433,243</b>	<b>308,452</b>	<b>242,458</b>	<b>392,583</b>	<b>394,693</b>	<b>365,338</b>	<b>(29,355)</b>	<b>-7%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 1,230,030</b>	<b>\$ 1,024,754</b>	<b>\$ 848,549</b>	<b>\$ 995,666</b>	<b>\$ 999,789</b>	<b>\$ 1,025,544</b>	<b>\$ 25,755</b>	<b>3%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>	<b>346.82</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	4.00	4.00	4.00	4.00	4.00	3.00	(1.00)	-25%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	3.50	3.50	1.00	1.00	1.00	2.00	1.00	100%
Specialist - Department	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
<b>Total Non-Certificated</b>	<b>8.50</b>	<b>8.50</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>8.50</b>	<b>8.50</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>	<b>0%</b>

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



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 529 Compliance  
Date: 6/15/2022

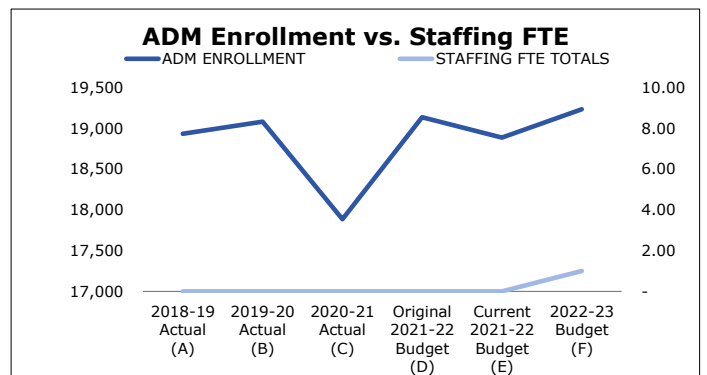
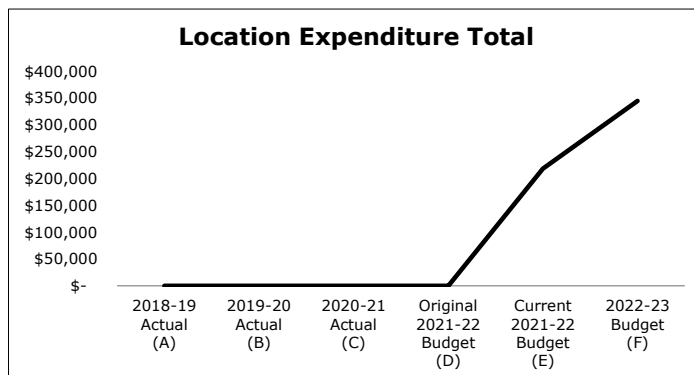
LOCATION EXPENDITURES

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	85,903	85,903	100%
360 Employee Benefits	-	-	-	-	-	51,175	51,175	100%
<b>Total Personnel</b>	-	-	-	-	-	<b>137,078</b>	<b>137,078</b>	<b>100%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	-	-	-	-	26,673	39,000	12,327	46%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	177,034	135,996	(41,038)	-23%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	-	-	-	-	14,616	32,500	17,884	122%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	-	-	-	-	<b>218,323</b>	<b>207,496</b>	<b>(10,827)</b>	<b>-5%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 218,323</b>	<b>\$ 344,574</b>	<b>\$ 126,251</b>	<b>58%</b>

LOCATION ADM ENROLLMENT & STAFFING FTE

<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>	<b>346.82</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	-	-	-	-	-	-	-	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	1.00	1.00	100%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	-	-	-	-	-	<b>1.00</b>	<b>1.00</b>	<b>100%</b>
<b>STAFFING FTE TOTALS</b>	-	-	-	-	-	<b>1.00</b>	<b>1.00</b>	<b>100%</b>

Compliance maintains buildings and occupants in accordance with laws, regulations, standards, ethical practices and school district policies.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 530 Talented and Gifted Instruction  
Date: 6/15/2022

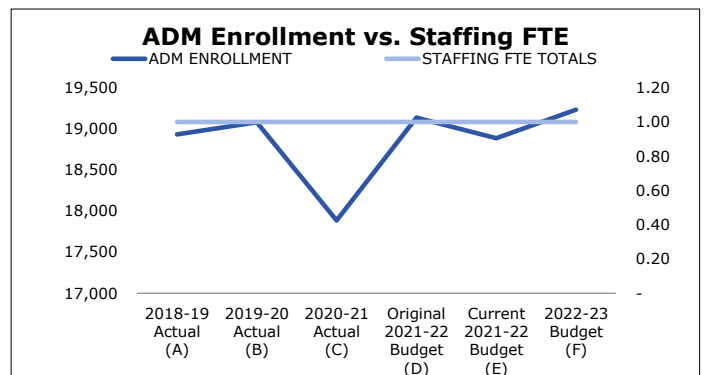
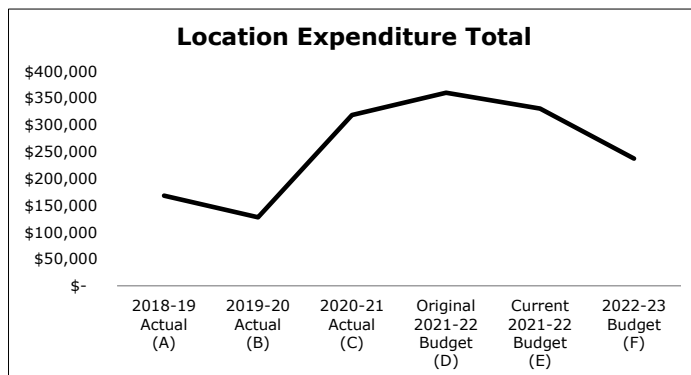
LOCATION EXPENDITURES

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 122,227	\$ 91,102	\$ 231,514	\$ 227,917	\$ 207,081	\$ 142,799	\$ (64,282)	-31%
320 Non-Certificated Salaries	1,125	-	576	1,159	-	-	-	0%
360 Employee Benefits	40,487	34,756	84,058	82,886	78,806	46,346	(32,460)	-41%
<b>Total Personnel</b>	<b>163,839</b>	<b>125,858</b>	<b>316,148</b>	<b>311,962</b>	<b>285,887</b>	<b>189,145</b>	<b>(96,742)</b>	<b>-34%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	59	-	131	131	150	19	15%
425 Student Travel	148	-	-	435	435	-	(435)	-100%
430 Utility Services	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	870	870	1,000	130	15%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	3,221	1,574	2,122	42,563	38,963	45,000	6,037	15%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	1,013	238	-	3,916	3,916	1,765	(2,151)	-55%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>4,381</b>	<b>1,871</b>	<b>2,122</b>	<b>47,915</b>	<b>44,315</b>	<b>47,915</b>	<b>3,600</b>	<b>8%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 168,220</b>	<b>\$ 127,728</b>	<b>\$ 318,270</b>	<b>\$ 359,877</b>	<b>\$ 330,202</b>	<b>\$ 237,060</b>	<b>\$ (93,142)</b>	<b>-28%</b>

LOCATION ADM ENROLLMENT & STAFFING FTE

<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>	<b>346.82</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
<b>Total Certificated</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>0%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: **601 School Board**  
Date: 6/15/2022

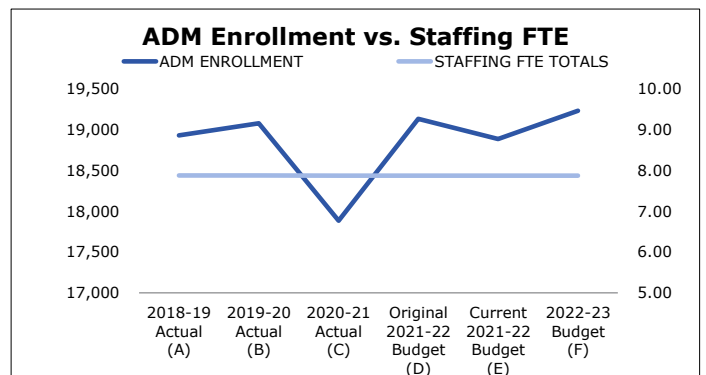
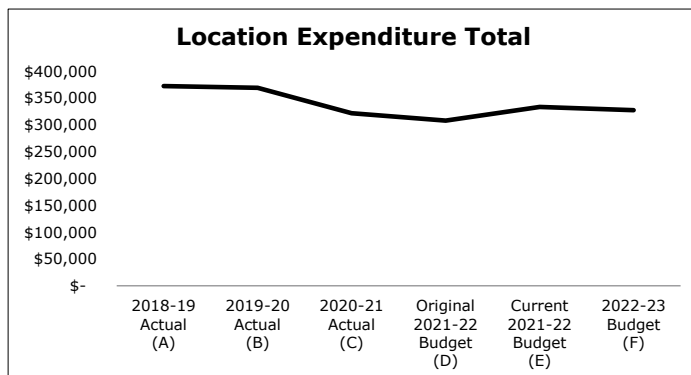
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
320 Non-Certificated Salaries	90,959	91,287	94,236	118,321	101,223	101,187	(36)	0%
360 Employee Benefits	169,382	130,409	121,120	51,084	99,371	88,997	(10,374)	-10%
<b>Total Personnel</b>	<b>260,341</b>	<b>221,696</b>	<b>215,357</b>	<b>169,405</b>	<b>200,594</b>	<b>190,184</b>	<b>(10,410)</b>	<b>-5%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	1,682	29,896	-	2,611	2,611	2,611	-	0%
420 Staff Travel	23,888	31,957	25,123	58,232	52,532	56,882	4,350	8%
425 Student Travel	-	-	-	1,967	1,967	1,967	-	0%
430 Utility Services	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	76,532	79,718	76,954	71,383	71,383	71,383	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	6,547	5,936	1,368	4,351	4,351	4,351	-	0%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	3,317	-	3,000	-	-	-	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>111,965</b>	<b>147,507</b>	<b>106,446</b>	<b>138,544</b>	<b>132,844</b>	<b>137,194</b>	<b>4,350</b>	<b>3%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 372,306</b>	<b>\$ 369,203</b>	<b>\$ 321,803</b>	<b>\$ 307,949</b>	<b>\$ 333,438</b>	<b>\$ 327,378</b>	<b>\$ (6,060)</b>	<b>-2%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>	<b>346.82</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	7.00	7.00	7.00	7.00	7.00	7.00	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	0.88	0.88	0.88	0.88	0.88	0.88	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>7.88</b>	<b>7.88</b>	<b>7.88</b>	<b>7.88</b>	<b>7.88</b>	<b>7.88</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>7.88</b>	<b>7.88</b>	<b>7.88</b>	<b>7.88</b>	<b>7.88</b>	<b>7.88</b>	<b>-</b>	<b>0%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 602 Office of the Superintendent  
Date: 6/15/2022

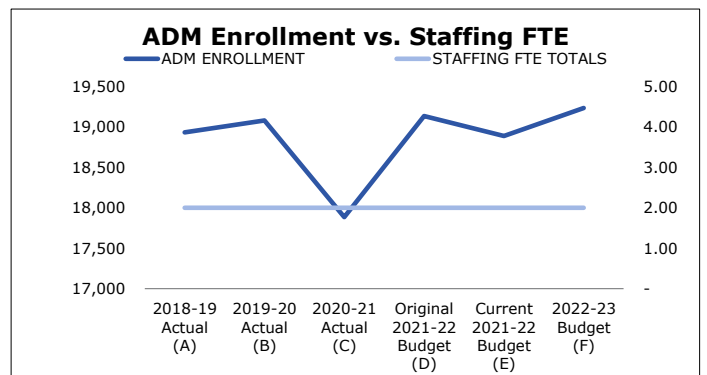
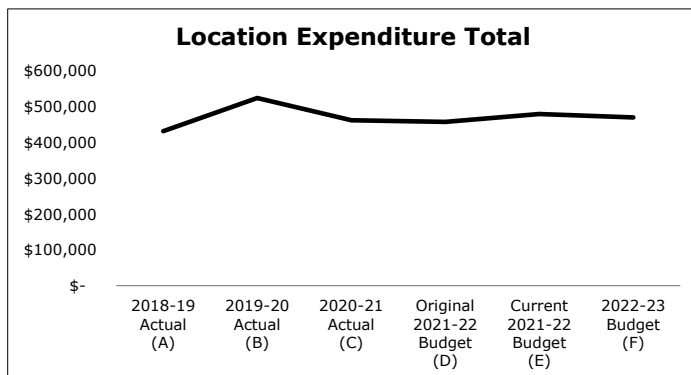
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 218,534	\$ 316,426	\$ 245,306	\$ 234,999	\$ 248,533	\$ 241,348	\$ (7,185)	-3%
320 Non-Certificated Salaries	84,487	81,988	80,982	83,883	84,147	83,897	(250)	0%
360 Employee Benefits	103,392	104,035	107,071	109,352	113,885	111,440	(2,445)	-2%
<b>Total Personnel</b>	<b>406,413</b>	<b>502,449</b>	<b>433,358</b>	<b>428,234</b>	<b>446,565</b>	<b>436,685</b>	<b>(9,880)</b>	<b>-2%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	130	300	-	-	-	-	0%
420 Staff Travel	13,852	9,107	8,770	15,408	16,008	14,527	(1,481)	-9%
425 Student Travel	-	201	-	-	-	-	-	0%
430 Utility Services	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	180	88	6,116	2,892	6,068	6,068	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	5,859	6,913	8,723	8,703	8,703	10,184	1,481	17%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	5,702	5,775	5,420	2,877	2,877	2,877	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>25,592</b>	<b>22,215</b>	<b>29,329</b>	<b>29,880</b>	<b>33,656</b>	<b>33,656</b>	<b>-</b>	<b>0%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 432,005</b>	<b>\$ 524,664</b>	<b>\$ 462,688</b>	<b>\$ 458,114</b>	<b>\$ 480,221</b>	<b>\$ 470,341</b>	<b>\$ (9,880)</b>	<b>-2%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>	<b>346.82</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>0%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 604 Payroll Department  
Date: 6/15/2022

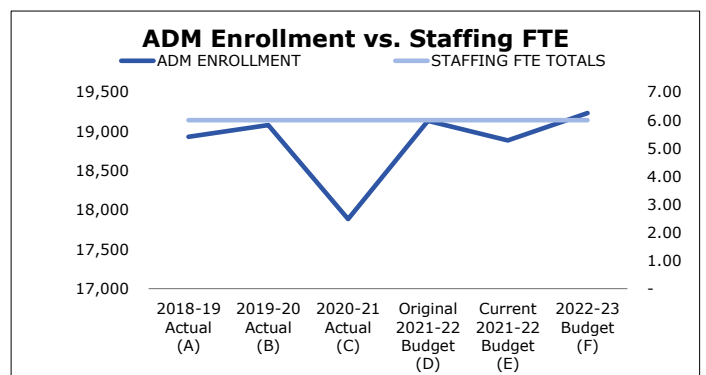
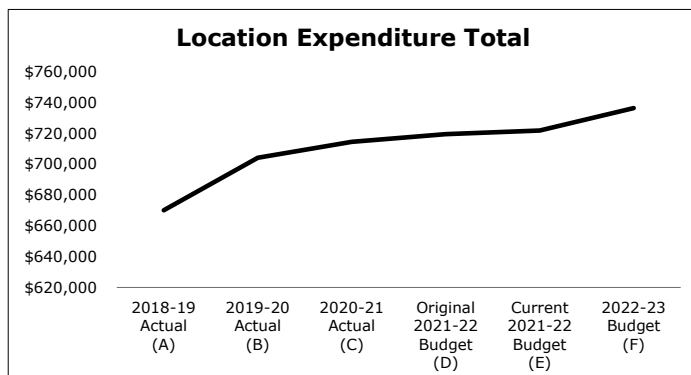
LOCATION EXPENDITURES

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
320 Non-Certificated Salaries	402,611	431,397	430,965	424,611	429,660	434,050	4,390	1%
360 Employee Benefits	254,283	260,591	266,859	272,714	272,934	276,982	4,048	1%
<b>Total Personnel</b>	<b>656,894</b>	<b>691,988</b>	<b>697,824</b>	<b>697,325</b>	<b>702,594</b>	<b>711,032</b>	<b>8,438</b>	<b>1%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	349	-	-	-	-	0%
420 Staff Travel	-	799	-	3,362	3,362	3,362	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	9,082	8,025	12,919	12,615	9,723	15,791	6,068	62%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	3,711	2,194	3,034	3,079	3,079	3,079	-	0%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	379	1,120	337	3,079	3,079	3,079	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>13,172</b>	<b>12,138</b>	<b>16,639</b>	<b>22,135</b>	<b>19,243</b>	<b>25,311</b>	<b>6,068</b>	<b>32%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 670,066</b>	<b>\$ 704,126</b>	<b>\$ 714,463</b>	<b>\$ 719,460</b>	<b>\$ 721,837</b>	<b>\$ 736,343</b>	<b>\$ 14,506</b>	<b>2%</b>

LOCATION ADM ENROLLMENT & STAFFING FTE

<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>	<b>346.82</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	4.00	4.00	4.00	4.00	4.00	4.00	-	0%
<b>Total Non-Certificated</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>	<b>0%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 605 Accounting Department  
Date: 6/15/2022

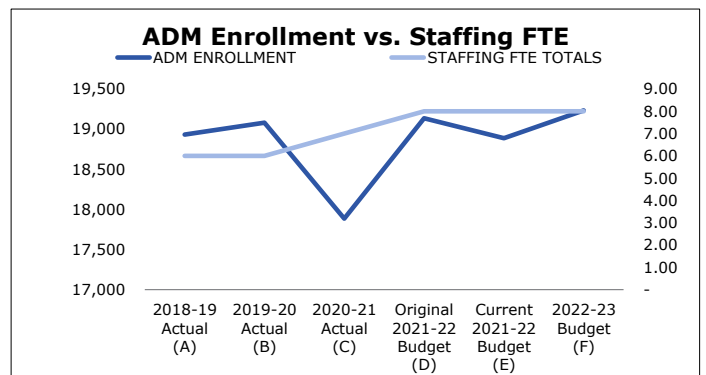
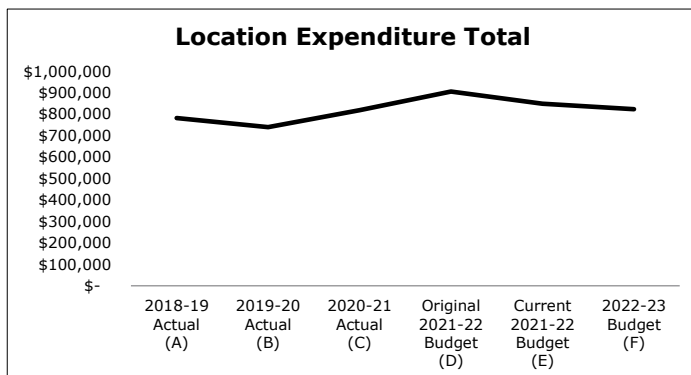
LOCATION EXPENDITURES

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
320 Non-Certificated Salaries	398,575	369,262	434,355	441,018	444,582	459,364	14,782	3%
360 Employee Benefits	248,222	241,396	277,939	323,790	252,634	261,480	8,846	4%
<b>Total Personnel</b>	<b>646,797</b>	<b>610,658</b>	<b>712,294</b>	<b>764,808</b>	<b>697,216</b>	<b>720,844</b>	<b>23,628</b>	<b>3%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	1,965	1,500	1,500	1,500	-	0%
420 Staff Travel	3,552	379	-	4,100	4,100	4,100	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	120,654	122,370	81,821	126,217	112,184	86,550	(25,634)	-23%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	10,973	5,824	22,269	7,745	32,257	8,745	(23,512)	-73%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	261	270	(0)	1,000	1,000	1,000	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>135,441</b>	<b>128,842</b>	<b>106,056</b>	<b>140,562</b>	<b>151,041</b>	<b>101,895</b>	<b>(49,146)</b>	<b>-33%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 782,238</b>	<b>\$ 739,500</b>	<b>\$ 818,349</b>	<b>\$ 905,370</b>	<b>\$ 848,257</b>	<b>\$ 822,739</b>	<b>\$ (25,518)</b>	<b>-3%</b>

LOCATION ADM ENROLLMENT & STAFFING FTE

<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>	<b>346.82</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	5.00	5.00	6.00	7.00	7.00	7.00	-	0%
<b>Total Non-Certificated</b>	<b>6.00</b>	<b>6.00</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>6.00</b>	<b>6.00</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>-</b>	<b>0%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 606 Human Resources and Labor Relations  
Date: 6/15/2022

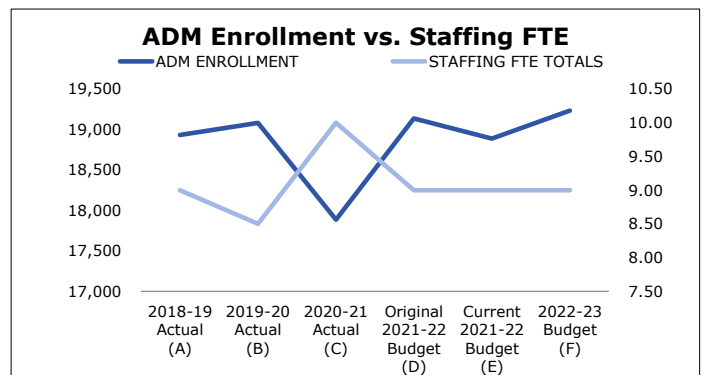
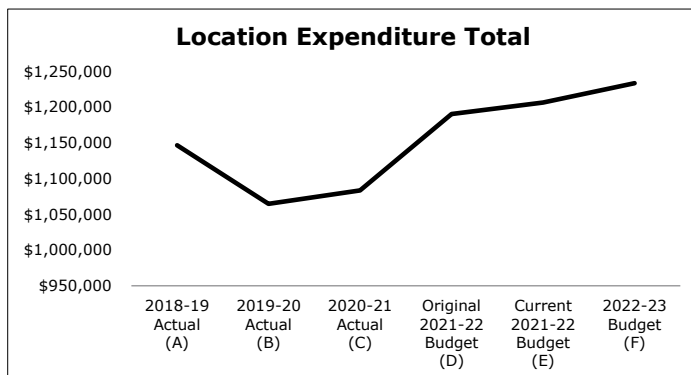
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 30,206	\$ 15,165	\$ 3,900	\$ 21,316	\$ 2,150	\$ 18,000	\$ 15,850	737%
320 Non-Certificated Salaries	610,013	577,111	604,624	690,078	699,453	725,748	26,295	4%
360 Employee Benefits	376,054	349,029	349,296	394,318	388,873	405,140	16,267	4%
<b>Total Personnel</b>	<b>1,016,273</b>	<b>941,304</b>	<b>957,820</b>	<b>1,105,712</b>	<b>1,090,476</b>	<b>1,148,888</b>	<b>58,412</b>	<b>5%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	34,330	34,474	33,640	10,443	3,481	10,443	6,962	200%
420 Staff Travel	8,396	4,056	2,760	33,204	21,907	33,204	11,297	52%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	24,973	45,196	51,923	8,703	40,394	8,703	(31,691)	-78%
445 Insurance & Bond Premiums	50	-	-	25,047	25,047	25,047	-	0%
450 Supplies, Materials & Media	57,625	37,794	31,145	6,962	16,595	6,962	(9,633)	-58%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	4,713	1,819	6,094	-	8,323	-	(8,323)	-100%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>130,087</b>	<b>123,338</b>	<b>125,562</b>	<b>84,359</b>	<b>115,747</b>	<b>84,359</b>	<b>(31,388)</b>	<b>-27%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 1,146,360</b>	<b>\$ 1,064,643</b>	<b>\$ 1,083,381</b>	<b>\$ 1,190,071</b>	<b>\$ 1,206,223</b>	<b>\$ 1,233,247</b>	<b>\$ 27,024</b>	<b>2%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>	<b>346.82</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Supervisor	2.00	1.50	2.00	2.00	2.00	2.00	-	0%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	1.00	1.00	2.00	1.00	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	5.00	5.00	5.00	5.00	5.00	5.00	-	0%
<b>Total Non-Certificated</b>	<b>9.00</b>	<b>8.50</b>	<b>10.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>9.00</b>	<b>8.50</b>	<b>10.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>0%</b>

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



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 608 Equal Employment Opportunity Office  
Date: 6/15/2022

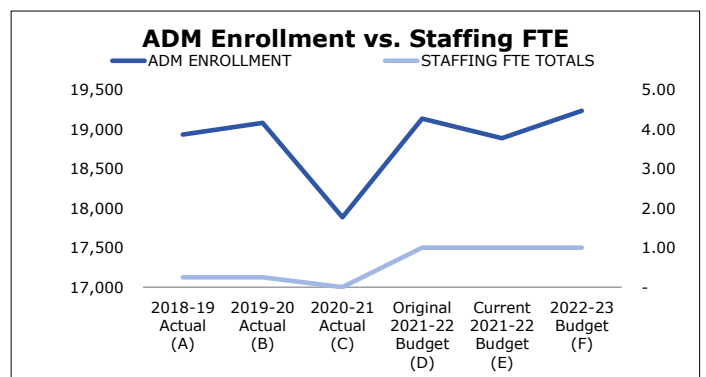
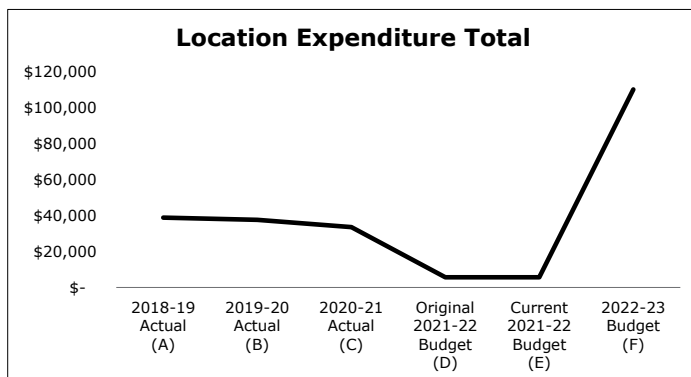
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
320 Non-Certificated Salaries	30,140	30,743	28,013	-	-	61,723	61,723	100%
360 Employee Benefits	3,450	2,976	2,229	-	-	42,697	42,697	100%
<b>Total Personnel</b>	<b>33,590</b>	<b>33,719</b>	<b>30,242</b>	<b>-</b>	<b>-</b>	<b>104,420</b>	<b>104,420</b>	<b>100%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	215	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	1,700	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	4,554	3,231	1,341	5,004	5,004	5,004	-	0%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	660	660	-	653	653	653	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>5,214</b>	<b>3,891</b>	<b>3,256</b>	<b>5,657</b>	<b>5,657</b>	<b>5,657</b>	<b>-</b>	<b>0%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 38,804</b>	<b>\$ 37,610</b>	<b>\$ 33,498</b>	<b>\$ 5,657</b>	<b>\$ 5,657</b>	<b>\$ 110,077</b>	<b>\$ 104,420</b>	<b>1846%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>	<b>346.82</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	0.25	0.25	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	1.00	1.00	1.00	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>0.25</b>	<b>0.25</b>	<b>-</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>0.25</b>	<b>0.25</b>	<b>-</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>0%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 609 Budget & Finance  
Date: 6/15/2022

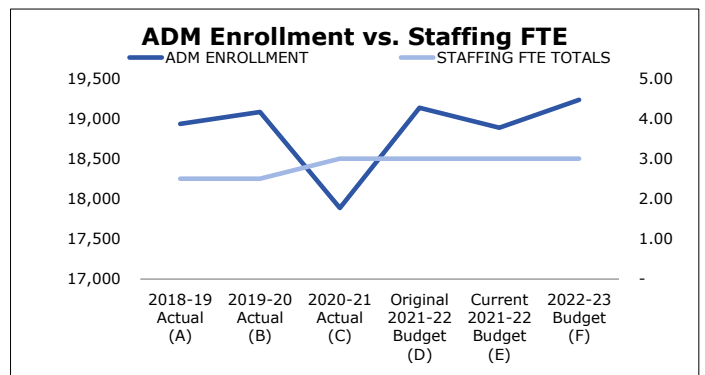
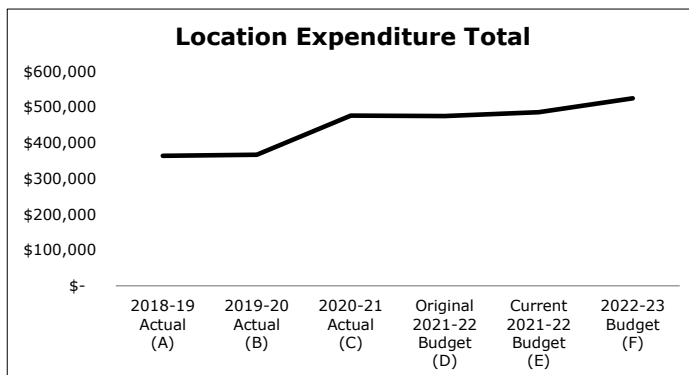
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
320 Non-Certificated Salaries	247,241	239,083	296,893	293,592	299,166	317,551	18,385	6%
360 Employee Benefits	110,010	116,415	158,274	165,235	165,215	171,370	6,155	4%
<b>Total Personnel</b>	<b>357,251</b>	<b>355,498</b>	<b>455,167</b>	<b>458,827</b>	<b>464,381</b>	<b>488,921</b>	<b>24,540</b>	<b>5%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	1,875	-	3,754	-	(3,754)	-100%
420 Staff Travel	1,068	633	31	5,100	3,142	4,100	958	30%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	550	1,950	4,266	4,892	3,892	18,217	14,325	368%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	1,581	5,432	11,068	2,521	6,930	9,500	2,570	37%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	3,057	3,230	3,180	3,500	3,200	3,500	300	9%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>6,255</b>	<b>11,246</b>	<b>20,419</b>	<b>16,013</b>	<b>20,918</b>	<b>35,317</b>	<b>14,399</b>	<b>69%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 363,506</b>	<b>\$ 366,744</b>	<b>\$ 475,586</b>	<b>\$ 474,840</b>	<b>\$ 485,299</b>	<b>\$ 524,238</b>	<b>\$ 38,939</b>	<b>8%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>	<b>346.82</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	0.50	0.50	1.00	1.00	1.00	1.00	-	0%
<b>Total Non-Certificated</b>	<b>2.50</b>	<b>2.50</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>2.50</b>	<b>2.50</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>0%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 610 Administration Building  
Date: 6/15/2022

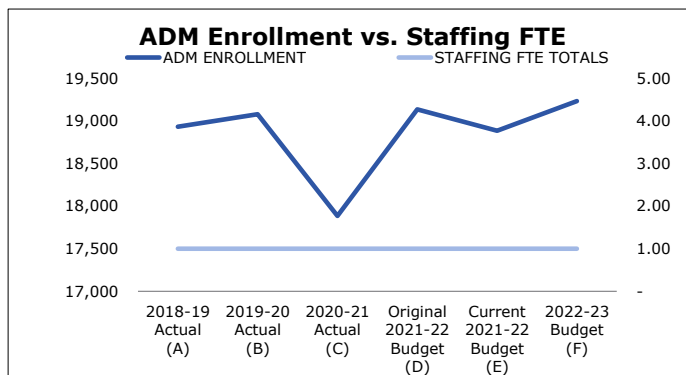
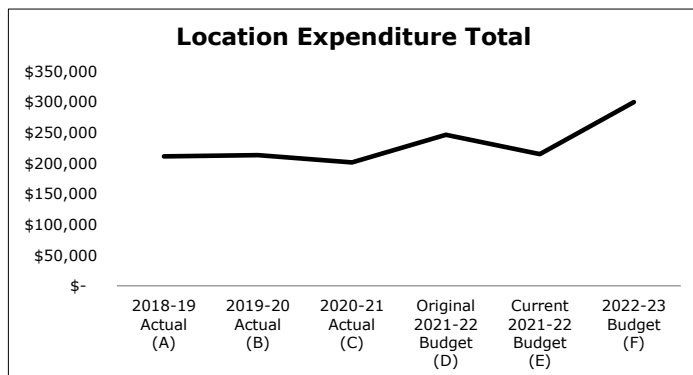
LOCATION EXPENDITURES

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
320 Non-Certificated Salaries	33,746	36,884	37,608	39,674	39,882	41,676	1,794	4%
360 Employee Benefits	10,711	11,212	11,540	12,409	12,378	13,014	636	5%
<b>Total Personnel</b>	<b>44,457</b>	<b>48,096</b>	<b>49,149</b>	<b>52,083</b>	<b>52,260</b>	<b>54,690</b>	<b>2,430</b>	<b>5%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	21,899	24,972	28,998	28,066	27,948	61,566	33,618	120%
435 Energy	139,663	134,842	119,065	160,207	127,368	177,884	50,516	40%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	5,060	5,073	4,049	6,066	7,066	5,500	(1,566)	-22%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>166,622</b>	<b>164,887</b>	<b>152,113</b>	<b>194,339</b>	<b>162,382</b>	<b>244,950</b>	<b>82,568</b>	<b>51%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 211,079</b>	<b>\$ 212,984</b>	<b>\$ 201,261</b>	<b>\$ 246,422</b>	<b>\$ 214,642</b>	<b>\$ 299,640</b>	<b>\$ 84,998</b>	<b>40%</b>

LOCATION ADM ENROLLMENT & STAFFING FTE

<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>	<b>346.82</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>0%</b>

The District Administration Building houses most of the administrative departments, with the exception of Facilities, Custodial Services, Purchasing/Warehouse, and Food Service. It is the headquarters for the school district.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: **611 Public Information Office**  
Date: 6/15/2022

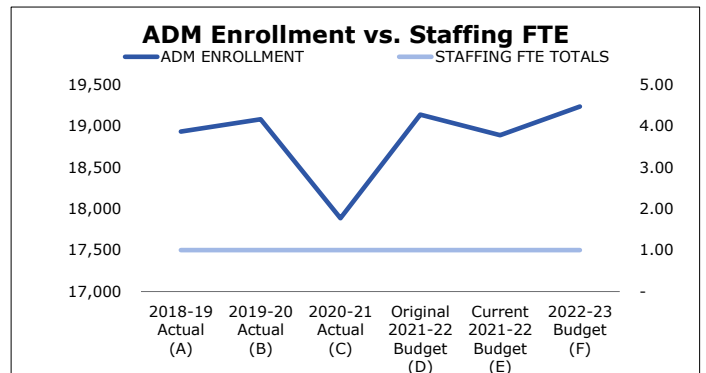
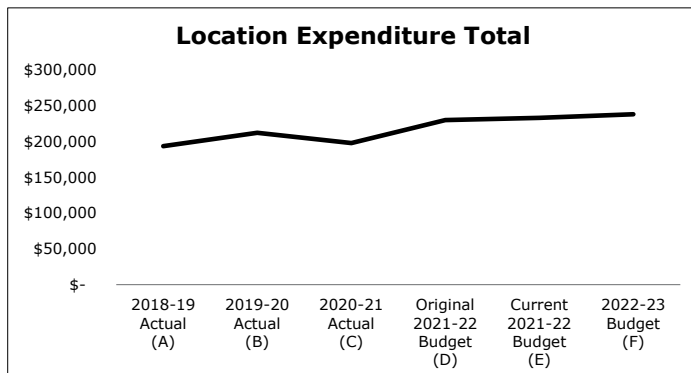
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
320 Non-Certificated Salaries	102,661	103,273	111,450	114,064	116,966	120,767	3,801	3%
360 Employee Benefits	53,486	54,009	57,047	60,797	61,012	62,171	1,159	2%
<b>Total Personnel</b>	<b>156,147</b>	<b>157,283</b>	<b>168,497</b>	<b>174,861</b>	<b>177,978</b>	<b>182,938</b>	<b>4,960</b>	<b>3%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	3,247	3,022	108	2,417	2,417	2,417	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	18,155	45,250	24,857	33,845	33,845	33,845	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	16,050	6,367	3,667	17,692	17,692	17,692	-	0%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	-	495	800	1,287	1,287	1,287	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>37,453</b>	<b>55,133</b>	<b>29,432</b>	<b>55,241</b>	<b>55,241</b>	<b>55,241</b>	<b>-</b>	<b>0%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 193,600</b>	<b>\$ 212,416</b>	<b>\$ 197,929</b>	<b>\$ 230,102</b>	<b>\$ 233,219</b>	<b>\$ 238,179</b>	<b>\$ 4,960</b>	<b>2%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>	<b>346.82</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	1.00	1.00	-	0%
Supervisor	1.00	1.00	1.00	1.00	-	-	-	0%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>0%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 612 Planning and Demography  
Date: 6/15/2022

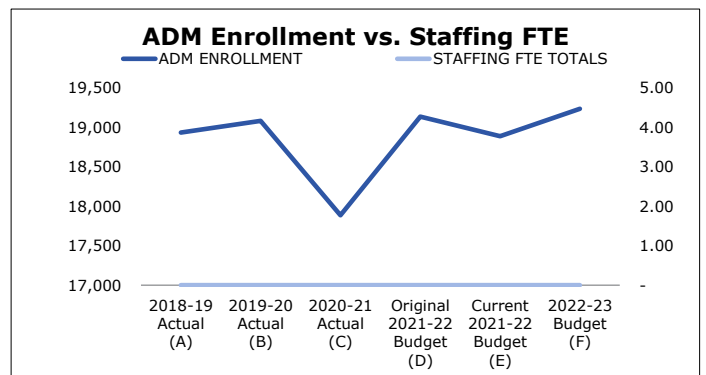
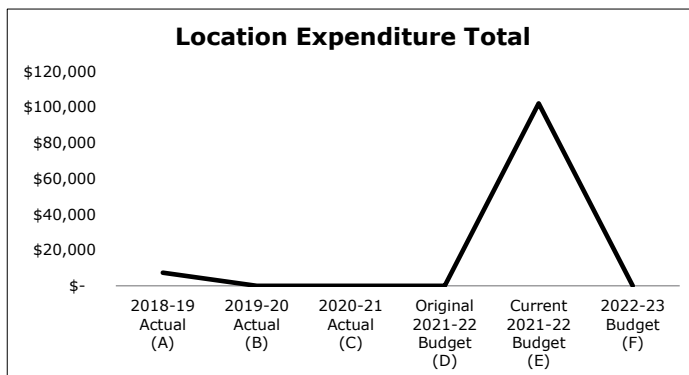
LOCATION EXPENDITURES

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	-	0%
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	7,381	-	-	-	102,000	-	(102,000)	-100%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	-	-	-	-	-	-	-	0%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	7,381	-	-	-	102,000	-	(102,000)	-100%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	\$ 7,381	\$ -	\$ -	\$ -	\$ 102,000	\$ -	\$ (102,000)	-100%

LOCATION ADM ENROLLMENT & STAFFING FTE

<b>ADM ENROLLMENT</b>	18,931.80	19,080.25	17,885.13	19,135.00	18,886.18	19,233.00	346.82	2%
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	-	-	-	-	-	-	-	0%
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	-	-	-	-	-	-	-	0%
<b>STAFFING FTE TOTALS</b>	-	-	-	-	-	-	-	0%

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



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 699 Operating Reserves  
Date: 6/15/2022

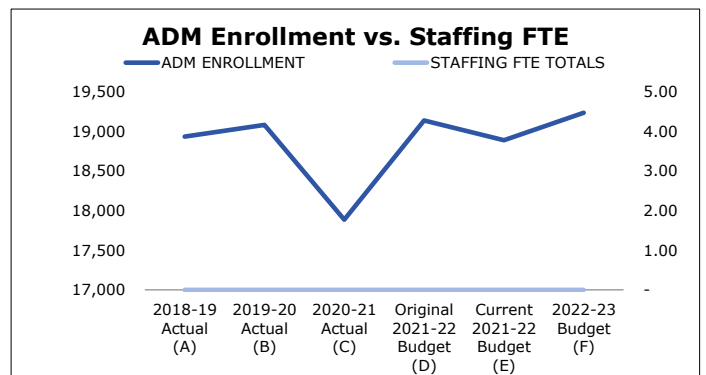
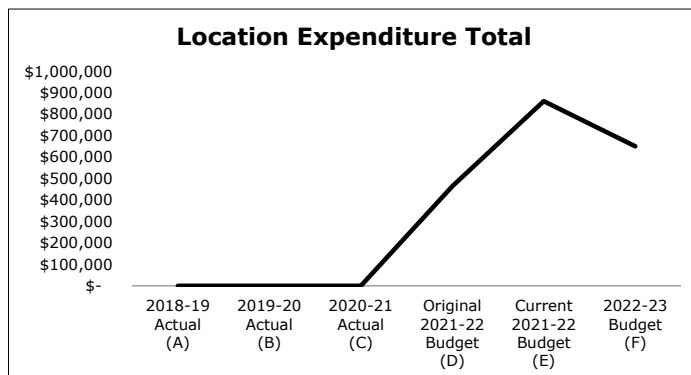
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ 544,992	\$ 485,405	\$ 775,596	\$ 290,191	60%
320 Non-Certificated Salaries	-	-	-	661,581	227,676	517,023	289,347	127%
360 Employee Benefits	-	-	-	(742,579)	147,390	(642,790)	(790,180)	-100%
<b>Total Personnel</b>	-	-	-	<b>463,994</b>	<b>860,471</b>	<b>649,829</b>	<b>(210,642)</b>	<b>-24%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	-	-	-	-	-	-	-	0%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	-	-	-	-	-	-	-	<b>0%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 463,994</b>	<b>\$ 860,471</b>	<b>\$ 649,829</b>	<b>\$ (210,642)</b>	<b>-24%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>	<b>346.82</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	-	-	-	-	-	-	-	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	-	-	-	-	-	-	-	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	-	-	-	-	-	-	-	<b>0%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund  
Location: 999 PERS/TRS On Behalf Of Payments  
Date: 6/15/2022

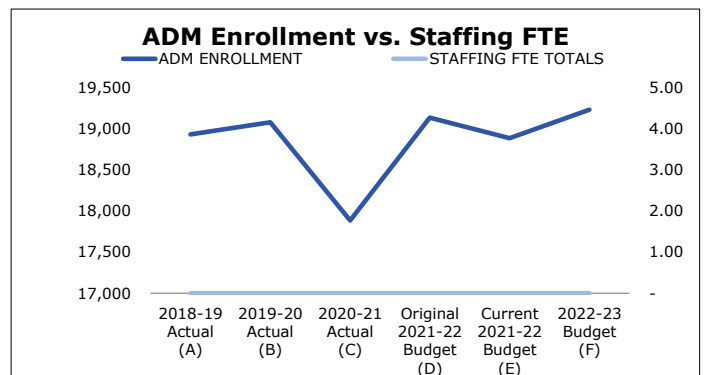
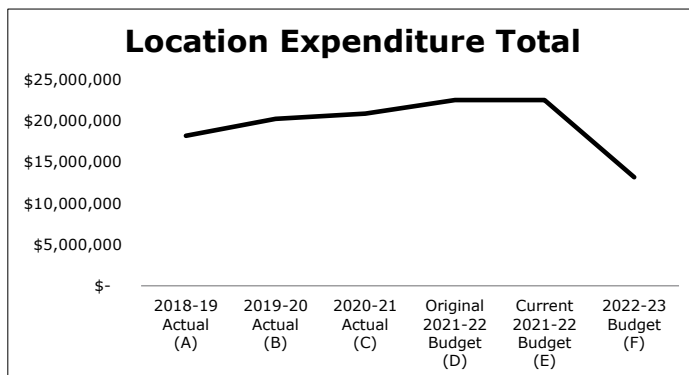
**LOCATION EXPENDITURES**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	18,175,456	20,227,732	20,863,857	22,498,905	22,498,905	13,152,732	(9,346,173)	-42%
<b>Total Personnel</b>	<b>18,175,456</b>	<b>20,227,732</b>	<b>20,863,857</b>	<b>22,498,905</b>	<b>22,498,905</b>	<b>13,152,732</b>	<b>(9,346,173)</b>	<b>-42%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	-	-	-	-	-	-	-	0%
480 Tuition-Students & Stipends	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
532 Interest on Long-Term Debt	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>LOCATION TOTALS</b>	<b>\$ 18,175,456</b>	<b>\$ 20,227,732</b>	<b>\$ 20,863,857</b>	<b>\$ 22,498,905</b>	<b>\$ 22,498,905</b>	<b>\$ 13,152,732</b>	<b>\$ (9,346,173)</b>	<b>-42%</b>

**LOCATION ADM ENROLLMENT & STAFFING FTE**

<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>	<b>346.82</b>	<b>2%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>

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

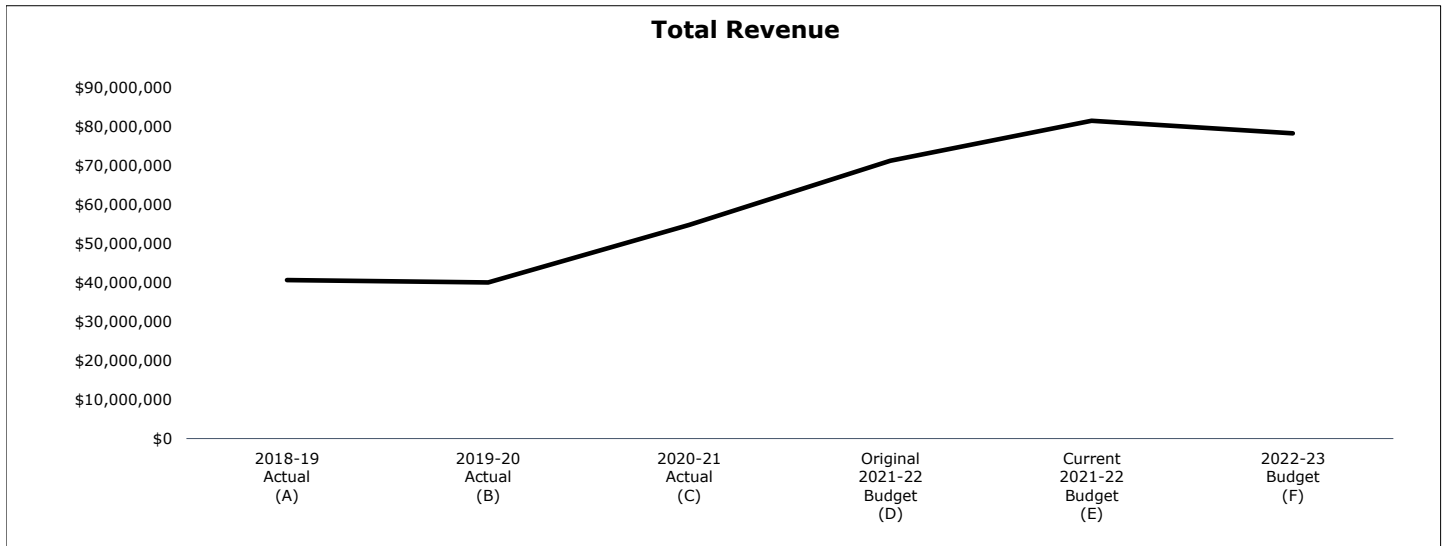
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Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: Special Revenue Fund Summary  
Location: 501 District Wide  
Date: 6/15/2022

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>REVENUE FROM LOCAL SOURCES:</b>								
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ 1,650,000	\$ 1,767,415	\$ 117,415	7%
020 Food Services Meal Sales	1,212,213	999,167	117,724	63,789	47,977	1,142,338	1,094,361	2281%
044 Local Revenue	-	-	-	-	-	-	-	0%
046 Other Local Reimbursements	306,642	147,895	158,482	473,554	473,554	123,176	(350,378)	-74%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
<b>Total Local Source Revenue</b>	<b>1,518,855</b>	<b>1,147,062</b>	<b>276,206</b>	<b>537,343</b>	<b>2,171,531</b>	<b>3,032,929</b>	<b>861,398</b>	<b>40%</b>
<b>REVENUE FROM STATE SOURCES:</b>								
051 Foundation Program	-	-	-	-	-	-	-	0%
052 Quality Schools	-	-	-	-	-	-	-	0%
056 TRS Revenue On-Behalf	-	-	-	-	-	-	-	0%
057 PERS Revenue On-Behalf	-	-	-	-	-	-	-	0%
090 Other State Revenues	17,381,205	17,430,364	18,636,204	17,479,290	17,067,491	16,863,293	(204,198)	-1%
<b>Total State Source Revenue</b>	<b>17,381,205</b>	<b>17,430,364</b>	<b>18,636,204</b>	<b>17,479,290</b>	<b>17,067,491</b>	<b>16,863,293</b>	<b>(204,198)</b>	<b>-1%</b>
<b>REVENUE FROM FEDERAL SOURCES:</b>								
047 E-Rate Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	6,470,748	6,056,263	8,982,670	7,825,386	11,842,506	8,732,703	(3,109,803)	-26%
152 Medicaid Reimbursement	-	-	-	-	-	-	-	0%
190 AK & Other Intern. Agencies	14,448,705	14,687,396	18,908,545	41,840,183	43,436,257	40,869,296	(2,566,961)	-6%
<b>Total Federal Source Revenue</b>	<b>20,919,453</b>	<b>20,743,659</b>	<b>27,891,215</b>	<b>49,665,569</b>	<b>55,278,764</b>	<b>49,601,999</b>	<b>(5,676,765)</b>	<b>-10%</b>
<b>APPROPRIATIONS &amp; TRANSFERS:</b>								
015 Fund Balance Appropriation	7,728	30	20,579	1,203,093	1,665,935	5,190,806	3,524,871	212%
250 Transfers from Other Funds	847,181	751,237	8,023,673	2,417,361	5,382,545	3,648,618	(1,733,927)	-32%
<b>Total Appropriations &amp; Transfers</b>	<b>854,909</b>	<b>751,267</b>	<b>8,044,252</b>	<b>3,620,454</b>	<b>7,048,480</b>	<b>8,839,424</b>	<b>1,790,944</b>	<b>25%</b>
<b>REVENUE TOTAL</b>	<b>\$ 40,674,422</b>	<b>\$ 40,072,352</b>	<b>\$ 54,847,877</b>	<b>\$ 71,302,656</b>	<b>\$ 81,566,265</b>	<b>\$ 78,337,645</b>	<b>\$ (3,228,621)</b>	<b>-4%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

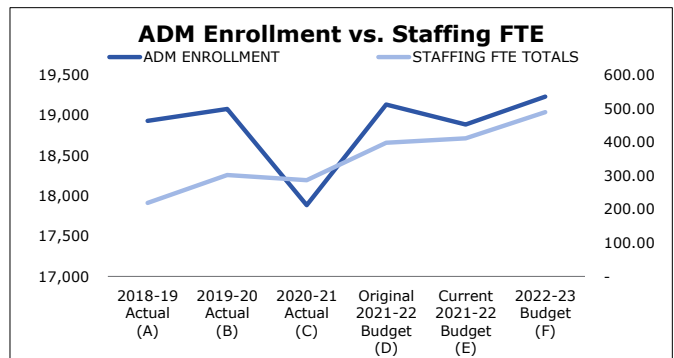
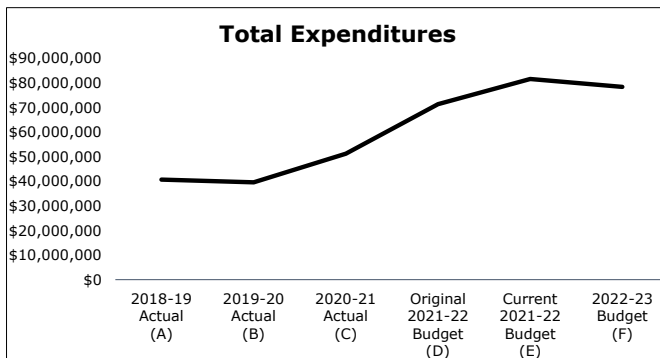
Fund: Special Revenue Fund Expenditure Summary  
Location: 501 District Wide  
Date: 6/15/2022

**EXPENDITURES SUMMARY**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 4,568,153	\$ 4,826,184	\$ 7,116,192	\$ 16,882,885	\$ 17,032,055	\$ 18,517,047	\$ 1,484,992	9%
320 Non-Certificated Salaries	6,380,363	6,594,556	6,328,121	7,468,535	7,674,532	7,738,525	63,993	1%
360 Employee Benefits	5,431,485	5,301,249	6,257,515	11,228,147	11,094,212	11,892,777	798,565	7%
<b>Total Personnel</b>	<b>16,380,002</b>	<b>16,721,989</b>	<b>19,701,828</b>	<b>35,579,567</b>	<b>35,800,800</b>	<b>38,148,349</b>	<b>2,347,549</b>	<b>7%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	712,427	895,007	1,018,628	1,396,864	1,464,964	1,309,489	(155,475)	-11%
420 Staff Travel	208,235	145,620	10,700	233,967	261,780	208,263	(53,517)	-20%
425 Student Travel	143,047	67,298	101,233	147,992	144,696	173,794	29,098	20%
430 Utility Services	27,560	34,723	49,487	417,209	389,073	37,433	(351,640)	-90%
435 Energy	214,425	214,354	230,321	219,250	249,420	315,740	66,320	27%
440 Purchased Services	17,590,221	16,614,450	18,546,006	19,300,815	21,391,290	20,990,533	(400,757)	-2%
445 Insurance & Bond Premiums	20,327	-	33,951	25,887	34,093	47,531	13,438	39%
450 Supplies, Materials & Media	4,393,329	4,215,906	10,206,883	10,625,351	17,673,746	13,375,214	(4,298,532)	-24%
487 Transportation in Lieu	4,504	107	-	5,000	-	5,000	5,000	100%
490 Other Expenses	68,475	23,319	35,671	284,427	428,604	269,526	(159,078)	-37%
495 Indirect Costs	880,563	590,212	1,125,808	2,441,131	2,421,059	2,204,332	(216,727)	-9%
510 Equipment	7,842	35,223	123,686	625,195	1,306,743	1,252,440	(54,303)	-4%
190 AK & Other Intermediate Agency	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>24,270,955</b>	<b>22,836,220</b>	<b>31,482,374</b>	<b>35,723,089</b>	<b>45,765,467</b>	<b>40,189,295</b>	<b>(5,576,172)</b>	<b>-12%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 40,650,957</b>	<b>\$ 39,558,209</b>	<b>\$ 51,184,202</b>	<b>\$ 71,302,656</b>	<b>\$ 81,566,267</b>	<b>\$ 78,337,645</b>	<b>\$ (3,228,623)</b>	<b>-4%</b>

**ADM ENROLLMENT & STAFFING FTE SUMMARY**

	18931.80	19080.25	17885.13	19135.00	18886.19	19233.00	346.81	2%
<b>CERTIFICATED FTE</b>								
Director	1.80	3.96	5.25	5.35	5.35	5.05	(0.30)	-6%
Administrator	1.50	4.40	3.40	2.90	2.90	3.30	0.40	14%
Classroom Teacher	27.31	38.64	46.01	121.75	125.25	223.71	98.46	79%
SPED Teacher	6.00	5.40	6.72	5.72	5.62	5.62	-	0%
Specialist - Schools	5.00	12.90	14.00	11.25	11.25	9.45	(1.80)	-16%
Counselor	-	3.49	8.59	21.79	22.49	6.20	(16.29)	-72%
Nurse	0.50	0.91	4.97	0.77	0.77	0.77	-	0%
Specialist - Department	1.00	4.40	13.40	12.27	12.27	12.97	0.70	6%
<b>Total Certificated</b>	<b>43.11</b>	<b>74.10</b>	<b>102.33</b>	<b>181.80</b>	<b>185.90</b>	<b>267.07</b>	<b>81.17</b>	<b>44%</b>
<b>NON-CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Supervisor	8.50	8.00	5.00	8.38	8.38	6.76	(1.62)	-19%
Instructional Aide	60.69	99.25	70.91	79.21	87.02	83.55	(3.47)	-4%
Support Staff	93.43	105.48	82.84	95.37	94.43	96.13	1.70	2%
Custodial Staff	-	-	2.75	7.50	7.50	5.00	(2.50)	-33%
Specialist - Department	13.38	15.38	23.00	26.30	28.30	31.20	2.90	10%
<b>Total Non-Certificated</b>	<b>176.00</b>	<b>228.11</b>	<b>184.50</b>	<b>216.76</b>	<b>225.63</b>	<b>222.64</b>	<b>(2.99)</b>	<b>-1%</b>
<b>STAFFING FTE TOTALS</b>	<b>219.11</b>	<b>302.20</b>	<b>286.84</b>	<b>398.56</b>	<b>411.53</b>	<b>489.71</b>	<b>78.18</b>	<b>19%</b>



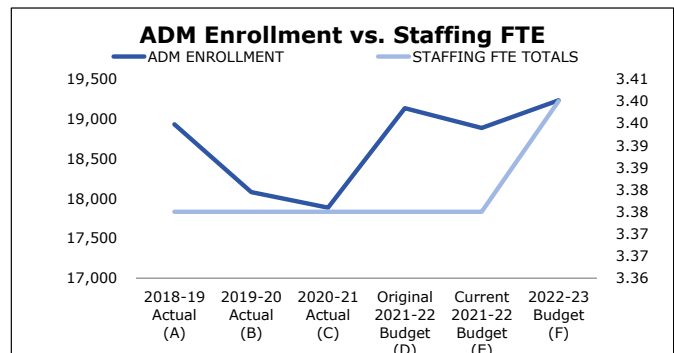
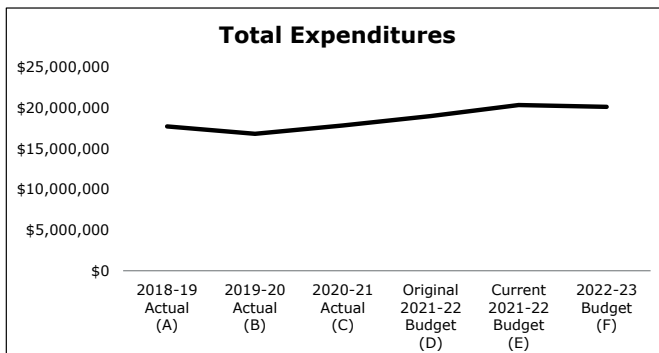
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 205 Pupil Transportation  
Location: 512 Student Transportation  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES								
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>DIRECT REVENUE</b>								
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
020 Food Service Meal Sales	-	-	-	-	-	-	-	0%
046 Other Local Reimbursements	-	-	-	-	-	-	-	0%
090 Other State Revenue	16,892,904	17,008,574	14,684,029	16,786,368	16,374,569	16,495,923	121,354	0%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
<b>Total Direct Revenue</b>	<b>16,892,904</b>	<b>17,008,574</b>	<b>14,684,029</b>	<b>16,786,368</b>	<b>16,374,569</b>	<b>16,495,923</b>	<b>121,354</b>	<b>1%</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>								
015 Fund Balance Appropriation	-	-	-	-	534,792	-	(534,792)	-100%
250 Transfers from Other Funds	833,767	350,718	3,164,265	2,217,561	3,450,954	3,648,618	197,664	6%
<b>Total Appropriations &amp; Transfers</b>	<b>833,767</b>	<b>350,718</b>	<b>3,164,265</b>	<b>2,217,561</b>	<b>3,985,746</b>	<b>3,648,618</b>	<b>(337,128)</b>	<b>-8%</b>
<b>Total Revenue</b>	<b>17,726,671</b>	<b>17,359,292</b>	<b>17,848,294</b>	<b>19,003,929</b>	<b>20,360,315</b>	<b>20,144,541</b>	<b>(215,774)</b>	<b>-1%</b>
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
320 Non-Certificated Salaries	205,968	217,301	229,659	237,666	242,737	250,714	7,977	3%
360 Employee Benefits	131,423	138,580	145,331	154,717	155,277	158,845	3,568	2%
<b>190 AK &amp; Other Interm. Agencies</b>	<b>337,391</b>	<b>355,882</b>	<b>374,990</b>	<b>392,383</b>	<b>398,014</b>	<b>409,559</b>	<b>11,545</b>	<b>3%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	516	-	(516)	-100%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	-	-	-	500	100	500	400	400%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	17,383,695	16,460,515	17,463,602	18,590,696	19,949,312	19,715,267	(234,045)	-1%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	3,430	5,419	9,702	15,000	12,373	13,515	1,142	9%
487 Student Transportation in Lieu	4,504	107	-	5,000	-	5,000	5,000	-100%
490 Other Expenses	161	2,577	-	350	-	700	700	-100%
495 Indirect Costs	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>17,391,790</b>	<b>16,468,618</b>	<b>17,473,304</b>	<b>18,611,546</b>	<b>19,962,301</b>	<b>19,734,982</b>	<b>(227,319)</b>	<b>0%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>17,729,181</b>	<b>16,824,500</b>	<b>17,848,294</b>	<b>19,003,929</b>	<b>20,360,315</b>	<b>20,144,541</b>	<b>(215,774)</b>	<b>0%</b>
<b>FUND TOTAL</b>	<b>\$ (2,510)</b>	<b>\$ 534,792</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>4%</b>

FUND ADM ENROLLMENT & STAFFING FTE								
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>18,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.19</b>	<b>19,233.00</b>	<b>346.81</b>	<b>100%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-	0%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	2.38	2.38	2.38	2.38	2.38	2.40	0.02	100%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>3.38</b>	<b>3.38</b>	<b>3.38</b>	<b>3.38</b>	<b>3.38</b>	<b>3.40</b>	<b>0.02</b>	<b>100%</b>
<b>STAFFING FTE TOTALS</b>	<b>3.38</b>	<b>3.38</b>	<b>3.38</b>	<b>3.38</b>	<b>3.38</b>	<b>3.40</b>	<b>0.02</b>	<b>100%</b>

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.



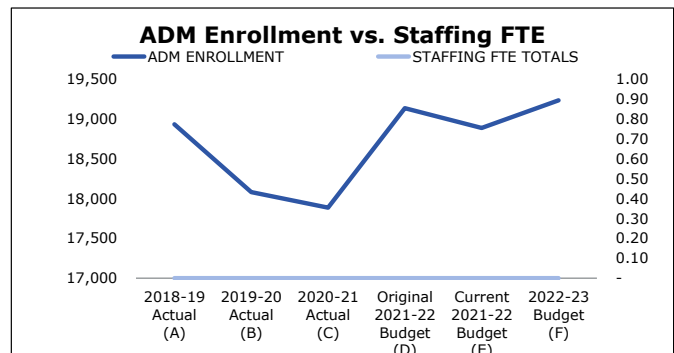
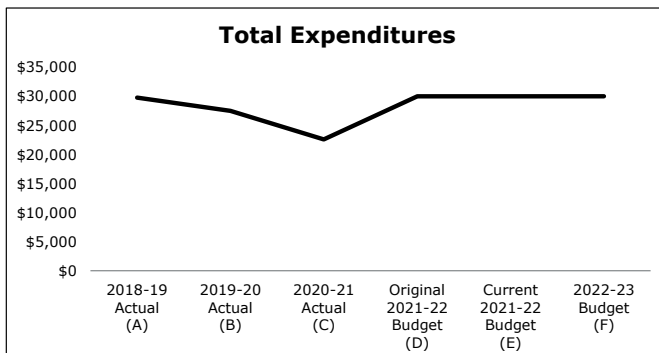
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 235 Suicide Awareness & Prevention  
Location: 502 Federal Programs  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES									
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change	
<b>DIRECT REVENUE</b>									
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
020 Food Service Meal Sales	-	-	-	-	-	-	-	0%	
046 Other Local Reimbursements	-	-	-	-	-	-	-	0%	
090 Other State Revenue	29,780	27,490	22,590	30,000	30,000	30,000	-	0%	
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%	
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-	0%	
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%	
<b>Total Direct Revenue</b>	<b>29,780</b>	<b>27,490</b>	<b>22,590</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>0%</b>	
<b>APPROPRIATIONS &amp; TRANSFERS</b>									
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%	
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Total Revenue</b>	<b>29,780</b>	<b>27,490</b>	<b>22,590</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>0%</b>	
<b>PERSONNEL EXPENDITURE</b>									
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,012	\$ 12	1%	
320 Non-Certificated Salaries	480	300	-	2,000	-	-	-	0%	
360 Employee Benefits	48	28	-	61	61	66	5	8%	
<b>190 AK &amp; Other Interm. Agencies</b>	<b>528</b>	<b>328</b>	<b>-</b>	<b>2,061</b>	<b>2,061</b>	<b>2,078</b>	<b>17</b>	<b>1%</b>	
<b>NON-PERSONNEL EXPENDITURE</b>									
410 Professional & Technical Svc	-	15,655	10,950	11,683	11,683	11,921	239	2%	
420 Staff Travel	5,241	1,210	-	-	-	-	-	0%	
425 Student Travel	539	1,247	-	-	-	-	-	0%	
430 Utility Services	-	-	-	-	-	-	-	0%	
435 Energy	-	-	-	-	-	-	-	0%	
440 Purchased Services	14,000	-	-	1,210	1,210	1,210	-	0%	
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%	
450 Supplies, Materials & Media	7,911	8,003	10,552	13,292	13,292	13,204	(88)	-1%	
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%	
490 Other Expenses	-	-	-	-	-	-	-	0%	
495 Indirect Costs	1,561	1,047	1,088	1,754	1,754	1,587	(167)	-10%	
510 Equipment	-	-	-	-	-	-	-	0%	
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%	
<b>Total Non-Personnel</b>	<b>29,251</b>	<b>27,162</b>	<b>22,590</b>	<b>27,939</b>	<b>27,939</b>	<b>27,922</b>	<b>(17)</b>	<b>0%</b>	
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>29,780</b>	<b>27,490</b>	<b>22,590</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>0%</b>	
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1%</b>	

FUND ADM ENROLLMENT & STAFFING FTE									
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change	
<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>18,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.19</b>	<b>19,233.00</b>	<b>346.81</b>	<b>100%</b>	
<b>CERTIFICATED FTE</b>									
Director	-	-	-	-	-	-	-	0%	
Administrator	-	-	-	-	-	-	-	0%	
Classroom Teacher	-	-	-	-	-	-	-	0%	
SPED Teacher	-	-	-	-	-	-	-	0%	
Specialist - School	-	-	-	-	-	-	-	0%	
Counselor	-	-	-	-	-	-	-	0%	
Nurse	-	-	-	-	-	-	-	0%	
Specialist - Department	-	-	-	-	-	-	-	0%	
<b>Total Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>NON-CERTIFICATED FTE</b>									
Director	-	-	-	-	-	-	-	0%	
Supervisor	-	-	-	-	-	-	-	0%	
Instructional Aide	-	-	-	-	-	-	-	0%	
Support Staff	-	-	-	-	-	-	-	0%	
Custodial Staff	-	-	-	-	-	-	-	0%	
Specialist - Department	-	-	-	-	-	-	-	0%	
<b>Total Non-Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>STAFFING FTE TOTALS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	

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



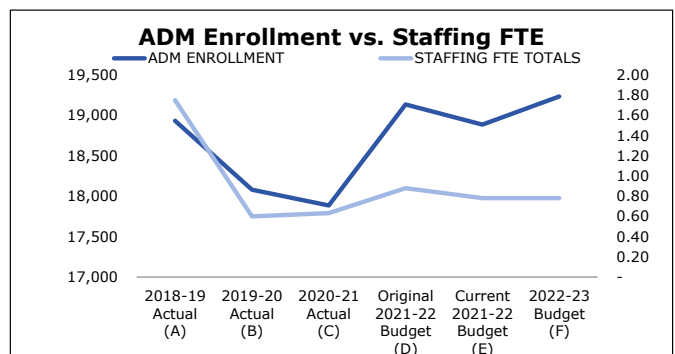
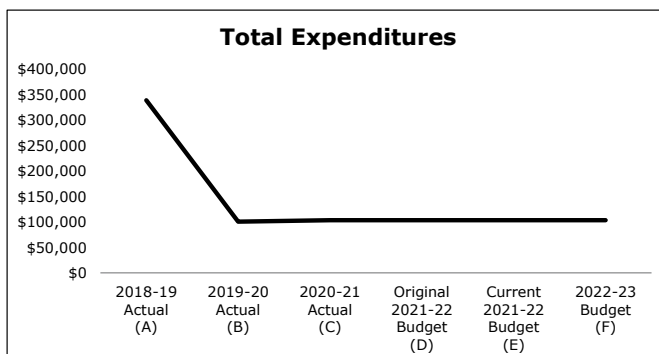
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 236 Youth In Detention  
Location: 503 Student Support Services  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES									
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change	
<b>DIRECT REVENUE</b>									
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
020 Food Service Meal Sales	-	-	-	-	-	-	-	0%	
046 Other Local Reimbursements	-	-	-	-	-	-	-	0%	
090 Other State Revenue	339,207	100,652	103,670	103,670	103,670	103,670	-	0%	
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%	
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-	0%	
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%	
<b>Total Direct Revenue</b>	<b>339,207</b>	<b>100,652</b>	<b>103,670</b>	<b>103,670</b>	<b>103,670</b>	<b>103,670</b>	<b>-</b>	<b>0%</b>	
<b>APPROPRIATIONS &amp; TRANSFERS</b>									
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%	
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Total Revenue</b>	<b>339,207</b>	<b>100,652</b>	<b>103,670</b>	<b>103,670</b>	<b>103,670</b>	<b>103,670</b>	<b>-</b>	<b>0%</b>	
<b>PERSONNEL EXPENDITURE</b>									
310 Certificated Salaries	\$ 160,348	\$ 69,100	\$ 69,116	\$ 61,202	\$ 60,743	\$ 61,800	\$ 1,057	2%	
320 Non-Certificated Salaries	55,782	2,989	-	8,658	7,484	7,600	116	2%	
360 Employee Benefits	84,486	24,080	26,263	21,613	22,663	24,600	1,937	9%	
<b>190 AK &amp; Other Interm. Agencies</b>	<b>300,616</b>	<b>96,169</b>	<b>95,379</b>	<b>91,473</b>	<b>90,890</b>	<b>94,000</b>	<b>3,110</b>	<b>3%</b>	
<b>NON-PERSONNEL EXPENDITURE</b>									
410 Professional & Technical Svc	11,123	-	-	-	-	-	-	0%	
420 Staff Travel	-	-	-	-	-	-	-	0%	
425 Student Travel	-	-	-	-	-	-	-	0%	
430 Utility Services	8,292	-	-	-	-	-	-	0%	
435 Energy	-	-	-	-	-	-	-	0%	
440 Purchased Services	942	-	-	-	-	-	-	0%	
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%	
450 Supplies, Materials & Media	3,284	4,483	3,298	6,135	6,718	4,185	(2,533)	-38%	
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%	
490 Other Expenses	100	-	-	-	-	-	-	0%	
495 Indirect Costs	14,850	-	4,993	6,061	6,062	5,485	(577)	-10%	
510 Equipment	-	-	-	-	-	-	-	0%	
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%	
<b>Total Non-Personnel</b>	<b>38,591</b>	<b>4,483</b>	<b>8,291</b>	<b>12,197</b>	<b>12,780</b>	<b>9,670</b>	<b>(3,110)</b>	<b>0%</b>	
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>339,207</b>	<b>100,652</b>	<b>103,670</b>	<b>103,670</b>	<b>103,670</b>	<b>103,670</b>	<b>-</b>	<b>0%</b>	
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	

FUND ADM ENROLLMENT & STAFFING FTE							
	18,931.80	18,080.25	17,885.13	19,135.00	18,886.19	19,233.00	346.81 2%
<b>ADM ENROLLMENT</b>							
<b>CERTIFIED FTE</b>							
Director	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	0%
SPED Teacher	1.00	0.40	0.63	0.63	0.53	0.53	0%
Specialist - School	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	0%
Specialist - Department	-	0.20	-	-	-	-	0%
<b>Certified Sub Total</b>	<b>1.00</b>	<b>0.60</b>	<b>0.63</b>	<b>0.63</b>	<b>0.53</b>	<b>0.53</b>	<b>0%</b>
<b>CLASSIFIED FTE</b>							
Director	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	0%
Instructional Aides	0.75	-	-	-	-	-	0%
Support Staff	-	-	-	0.25	0.25	0.25	0%
Custodial Staff	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>Classified Sub Total</b>	<b>0.75</b>	<b>-</b>	<b>-</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>1.75</b>	<b>0.60</b>	<b>0.63</b>	<b>0.88</b>	<b>0.78</b>	<b>0.78</b>	<b>0%</b>

Funds granted by the State of Alaska to support Mat-Su Secondary.



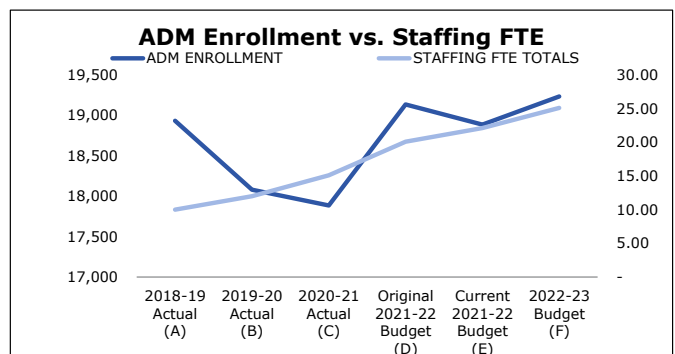
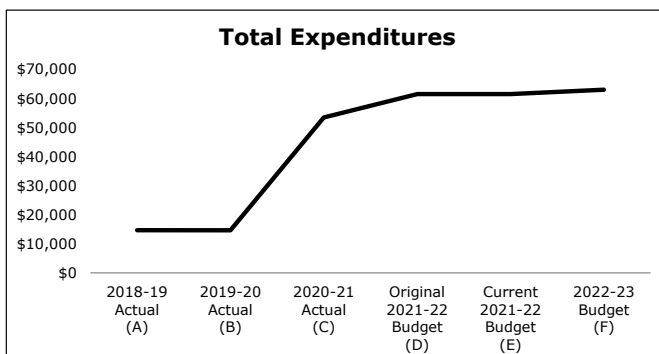
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 246 Student Life Skills  
Location: 503 Student Support Services  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES									
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change	
DIRECT REVENUE									
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
020 Food Service Meal Sales	-	-	-	-	-	-	-	0%	
046 Other Local Reimbursements	14,692	14,645	59,252	61,500	61,500	63,000	1,500	2%	
090 Other State Revenue	-	-	-	-	-	-	-	0%	
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%	
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-	0%	
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%	
Total Direct Revenue	14,692	14,645	59,252	61,500	61,500	63,000	1,500	2%	
APPROPRIATIONS & TRANSFERS									
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%	
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%	
Total Appropriations & Transfers	-	-	-	-	-	-	-	0%	
Total Revenue	14,692	14,645	59,252	61,500	61,500	63,000	1,500	2%	
PERSONNEL EXPENDITURE									
310 Certificated Salaries	\$ -	\$ -	\$ 18,915	\$ 9,200	\$ 9,200	\$ 10,000	\$ 800	9%	
320 Non-Certificated Salaries	12,705	14,414	30,060	43,500	43,500	44,000	500	1%	
360 Employee Benefits	169	230	4,472	8,800	8,800	9,000	200	2%	
190 AK & Other Interm. Agencies	12,874	14,644	53,447	61,500	61,500	63,000	1,500	2%	
NON-PERSONNEL EXPENDITURE									
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%	
420 Staff Travel	-	-	-	-	-	-	-	0%	
425 Student Travel	-	-	-	-	-	-	-	0%	
430 Utility Services	-	-	-	-	-	-	-	0%	
435 Energy	-	-	-	-	-	-	-	0%	
440 Purchased Services	-	-	-	-	-	-	-	0%	
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%	
450 Supplies, Materials & Media	1,818	-	-	-	-	-	-	0%	
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%	
490 Other Expenses	-	-	-	-	-	-	-	0%	
495 Indirect Costs	-	-	-	-	-	-	-	0%	
510 Equipment	-	-	-	-	-	-	-	0%	
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%	
Total Non-Personnel	1,818	-	-	-	-	-	-	0%	
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%	
Total Expenditures	14,692	14,644	53,447	61,500	61,500	63,000	1,500	0%	
FUND TOTAL	\$ -	\$ -	\$ 5,805	\$ -	\$ -	\$ -	\$ -	0%	

FUND ADM ENROLLMENT & STAFFING FTE							
	18,931.80	18,080.25	17,885.13	19,135.00	18,886.19	19,233.00	346.81 2%
<b>ADM ENROLLMENT</b>							
<b>CERTIFIED FTE</b>							
Director	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	0%
SPED Teacher	-	-	0.10	0.10	0.10	0.10	0%
Specialist - School	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>Certified Sub Total</b>	<b>-</b>	<b>-</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>	<b>0%</b>
<b>CLASSIFIED FTE</b>							
Director	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	0%
Instructional Aides	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	0%
Specialist - Department	10.00	12.00	15.00	20.00	22.00	25.00	0%
<b>Classified Sub Total</b>	<b>10.00</b>	<b>12.00</b>	<b>15.00</b>	<b>20.00</b>	<b>22.00</b>	<b>25.00</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>10.00</b>	<b>12.00</b>	<b>15.10</b>	<b>20.10</b>	<b>22.10</b>	<b>25.10</b>	<b>0%</b>

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.



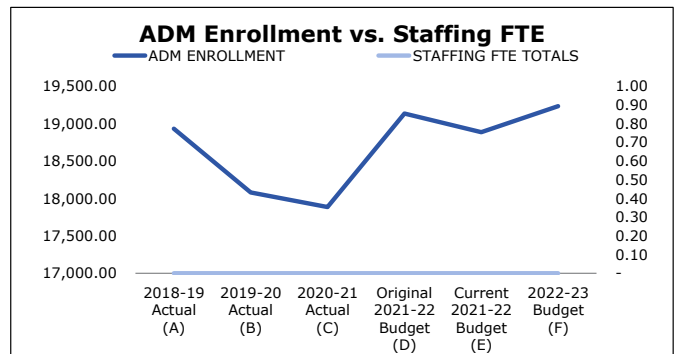
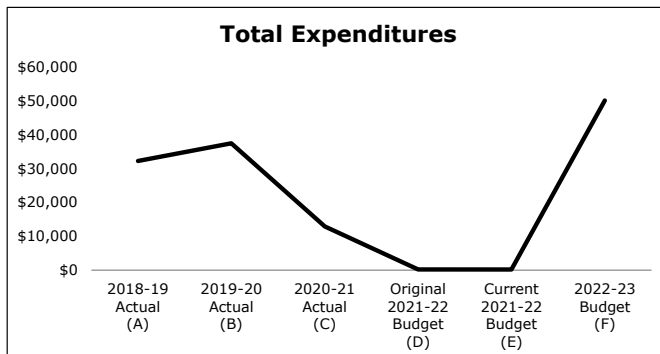
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 252 Alaskan Foods  
Location: 513 Food Service  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES									
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change	
<b>DIRECT REVENUE</b>									
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
020 Food Service Meal Sales	-	-	-	-	-	-	-	0%	
046 Other Local Revenue	-	-	-	-	-	-	-	0%	
090 Other State Revenue	32,205	37,399	-	-	-	-	-	0%	
140 Direct Federal	-	-	-	-	-	-	-	0%	
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-	0%	
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%	
<b>Subtotal Direct Revenue</b>	<b>32,205</b>	<b>37,399</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>APPROPRIATIONS &amp; TRANSFERS</b>									
015 Use of Fund Balance	-	-	12,866	191	187	50,000	49,813	26638%	
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%	
<b>total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>12,866</b>	<b>191</b>	<b>187</b>	<b>50,000</b>	<b>49,813</b>	<b>26638%</b>	
<b>Total Revenue</b>	<b>32,205</b>	<b>37,399</b>	<b>12,866</b>	<b>191</b>	<b>187</b>	<b>50,000</b>	<b>49,813</b>	<b>26638%</b>	
<b>PERSONNEL EXPENSES</b>									
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%	
360 Employee Benefits	-	-	-	-	-	-	-	0%	
<b>190 AK &amp; Other Interm. Agencies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>NON PERSONNEL EXPENSES</b>									
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%	
420 Staff Travel	-	-	-	-	-	-	-	0%	
425 Student Travel	-	-	-	-	-	-	-	0%	
430 Utilities	-	-	-	-	-	-	-	0%	
435 Energy	-	-	-	-	-	-	-	0%	
440 Purchased Services	-	-	-	3	-	-	-	0%	
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%	
450 Supplies & Materials	32,205	37,399	12,866	187	187	50,000	49,813	26575%	
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%	
490 Other Expenses	-	-	-	-	-	-	-	0%	
495 Indirect	-	-	-	-	-	-	-	0%	
510 Equipment	-	-	-	-	-	-	-	0%	
540 Capital Improvements	-	-	-	-	-	-	-	0%	
<b>Subtotal Non Personnel</b>	<b>32,205</b>	<b>37,399</b>	<b>12,866</b>	<b>191</b>	<b>187</b>	<b>50,000</b>	<b>49,813</b>	<b>26575%</b>	
550 Transfers to other Funds	-	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>32,205</b>	<b>37,399</b>	<b>12,866</b>	<b>191</b>	<b>187</b>	<b>50,000</b>	<b>49,813</b>	<b>0%</b>	
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-63%</b>	

FUND ADM ENROLLMENT & STAFFING FTE							
	18,931.80	18,080.25	17,885.13	19,135.00	18,886.19	19,233.00	346.81
<b>ADM ENROLLMENT</b>							<b>2%</b>
<b>CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>TOTAL CERTIFICATED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	0%
Instructional Aide	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>TOTAL NON-CERTIFICATED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>

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.



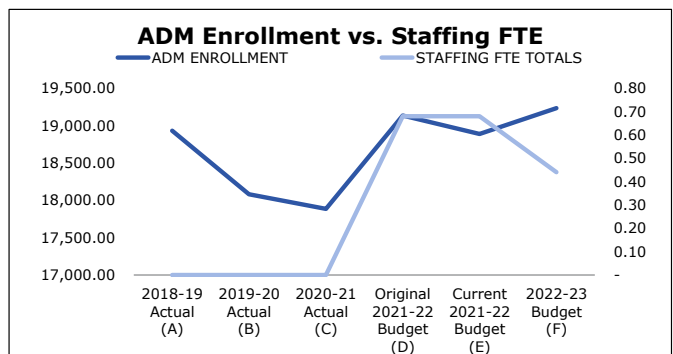
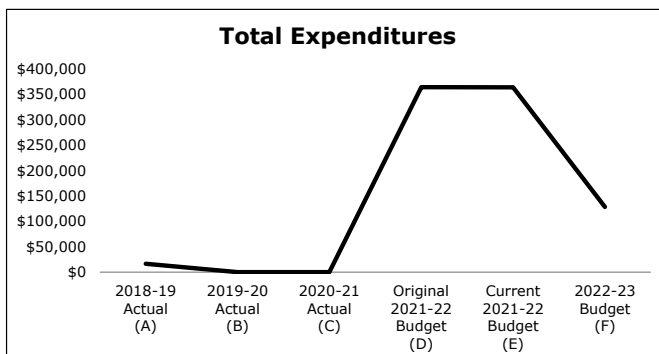
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 253 Fresh Fruit and Vegetables  
Location: 513 Food Service  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES										
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change		
<b>DIRECT REVENUE</b>										
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%		
020 Food Service Meal Sales	-	-	-	-	-	-	-	0%		
046 Other Local Revenue	-	-	-	-	-	-	-	0%		
090 Other State Revenue	16,550	-	-	433,506	433,506	155,700	-	0%		
140 Direct Federal	-	-	-	-	-	-	-	0%		
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-	0%		
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%		
<b>Subtotal Direct Revenue</b>	<b>16,550</b>	<b>-</b>	<b>-</b>	<b>433,506</b>	<b>433,506</b>	<b>155,700</b>	<b>-</b>	<b>0%</b>		
<b>APPROPRIATIONS &amp; TRANSFERS</b>										
015 Use of Fund Balance	-	-	-	-	-	-	-	0%		
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%		
<b>total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>		
<b>Total Revenue</b>	<b>16,550</b>	<b>-</b>	<b>-</b>	<b>433,506</b>	<b>433,506</b>	<b>155,700</b>	<b>-</b>	<b>0%</b>		
<b>PERSONNEL EXPENSES</b>										
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%		
320 Non-Certificated Salaries	-	-	-	47,295	47,059	15,750	(31,309)	-67%		
360 Employee Benefits	-	-	-	22,698	23,347	11,673	(11,674)	-50%		
<b>190 AK &amp; Other Interm. Agencies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69,993</b>	<b>70,406</b>	<b>27,423</b>	<b>(42,983)</b>	<b>-61%</b>		
<b>NON PERSONNEL EXPENSES</b>										
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%		
420 Staff Travel	-	-	-	-	-	-	-	0%		
425 Student Travel	-	-	-	-	-	-	-	0%		
430 Utilities	-	-	-	-	-	-	-	0%		
435 Energy	-	-	-	-	-	-	-	0%		
440 Purchased Services	-	-	-	116	116	144	28	24%		
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%		
450 Supplies & Materials	16,550	-	-	363,397	362,984	128,133	(234,851)	-65%		
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%		
490 Other Expenses	-	-	-	-	-	-	-	0%		
495 Indirect	-	-	-	-	-	-	-	0%		
510 Equipment	-	-	-	-	-	-	-	0%		
540 Capital Improvements	-	-	-	-	-	-	-	0%		
<b>Subtotal Non Personnel</b>	<b>16,550</b>	<b>-</b>	<b>-</b>	<b>363,513</b>	<b>363,100</b>	<b>128,277</b>	<b>(234,823)</b>	<b>-65%</b>		
550 Transfers to other Funds	-	-	-	-	-	-	-	0%		
<b>FUND TOTAL</b>	<b>16,550</b>	<b>-</b>	<b>-</b>	<b>433,506</b>	<b>433,506</b>	<b>155,700</b>	<b>(277,806)</b>	<b>-64%</b>		
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 277,806</b>	<b>-126%</b>		

FUND ADM ENROLLMENT & STAFFING FTE							
<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>18,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.19</b>	<b>19,233.00</b>	<b>346.81</b>
<b>CERTIFICATED FTE</b>							<b>2%</b>
Director	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>TOTAL CERTIFICATED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Supervisor	-	-	-	0.38	0.38	0.14	(0.24)
Instructional Aide	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	0.30	0.30	0.30	0%
<b>TOTAL NON-CERTIFICATED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.68</b>	<b>0.68</b>	<b>0.44</b>	<b>(0.24)</b>
<b>STAFFING FTE TOTALS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.68</b>	<b>0.68</b>	<b>0.44</b>	<b>(0.24)</b>

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.



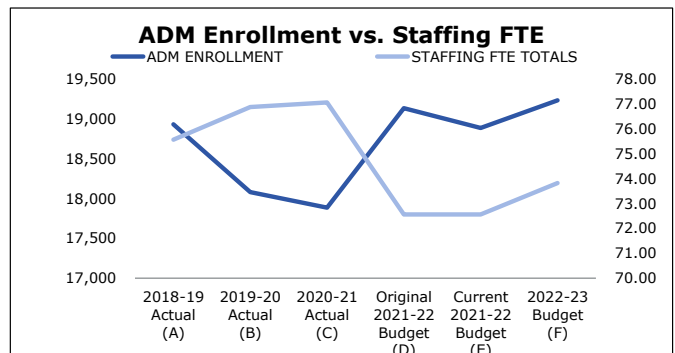
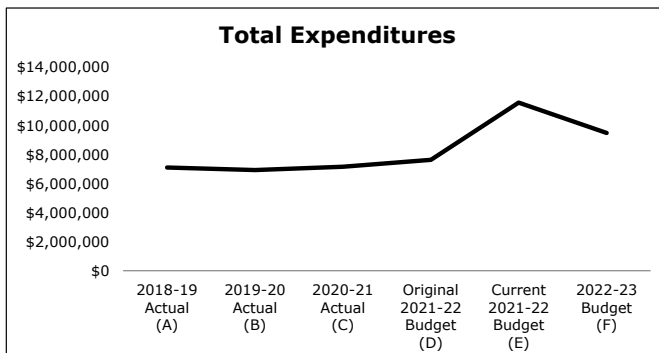
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 255 Food Service  
Location: 513 Food Service  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES								
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>DIRECT REVENUE</b>								
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
020 Food Service Meal Sales	1,212,213	999,167	117,724	63,789	47,977	1,142,338	1,094,361	2281%
046 Other Local Reimbursements	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	5,883,121	5,529,116	8,344,071	7,216,458	11,233,578	8,059,666	(3,173,912)	-28%
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
<b>Total Direct Revenue</b>	<b>7,095,334</b>	<b>6,528,283</b>	<b>8,461,795</b>	<b>7,280,247</b>	<b>11,281,555</b>	<b>9,202,004</b>	<b>(2,079,551)</b>	<b>-18%</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>								
015 Fund Balance Appropriation	-	-	-	147,052	147,052	276,574	129,522	88%
250 Transfers from Other Funds	13,414	400,519	1,448,221	199,800	138,919	-	(138,919)	-100%
<b>Total Appropriations &amp; Transfers</b>	<b>13,414</b>	<b>400,519</b>	<b>1,448,221</b>	<b>346,852</b>	<b>285,971</b>	<b>276,574</b>	<b>(9,397)</b>	<b>-3%</b>
<b>Total Revenue</b>	<b>7,108,748</b>	<b>6,928,802</b>	<b>9,910,016</b>	<b>7,627,099</b>	<b>11,567,526</b>	<b>9,478,578</b>	<b>(2,088,948)</b>	<b>-18%</b>
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
320 Non-Certificated Salaries	2,659,445	2,717,468	2,639,158	2,544,187	2,586,796	2,848,602	261,806	10%
360 Employee Benefits	1,210,375	1,214,745	1,178,545	1,220,028	1,149,750	1,394,586	244,836	21%
<b>190 AK &amp; Other Interm. Agencies</b>	<b>3,869,820</b>	<b>3,932,213</b>	<b>3,817,703</b>	<b>3,764,215</b>	<b>3,736,546</b>	<b>4,243,188</b>	<b>506,642</b>	<b>14%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	750	-	-	1,100	1,100	-100%
420 Staff Travel	4,312	3,833	1,444	5,437	6,262	4,350	(1,912)	-31%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	16,886	16,600	16,688	16,394	16,394	20,303	3,909	24%
435 Energy	214,425	214,354	230,321	219,250	249,420	315,740	66,320	27%
440 Purchased Services	98,028	95,388	52,936	57,017	67,019	71,021	4,002	6%
445 Insurance & Bond Premiums	20,327	-	33,951	25,887	34,093	47,531	13,438	39%
450 Supplies, Materials & Media	2,884,950	2,665,894	2,983,733	3,391,847	7,119,940	4,377,293	(2,742,647)	-39%
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	520	10	-	138,819	1,000	(137,819)	-99%
495 Indirect Costs	-	-	-	-	-	-	-	0%
510 Equipment	-	-	23,090	147,052	199,033	397,052	198,019	99%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>3,238,928</b>	<b>2,996,589</b>	<b>3,342,923</b>	<b>3,862,884</b>	<b>7,830,980</b>	<b>5,235,390</b>	<b>(2,595,590)</b>	<b>0%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>7,108,748</b>	<b>6,928,802</b>	<b>7,160,626</b>	<b>7,627,099</b>	<b>11,567,526</b>	<b>9,478,578</b>	<b>(2,088,948)</b>	<b>0%</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,749,390</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>32%</b>

FUND ADM ENROLLMENT & STAFFING FTE							
	18,931.80	18,080.25	17,885.13	19,135.00	18,886.19	19,233.00	346.81 100%
<b>ADM ENROLLMENT</b>							
<b>CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Supervisor	4.00	4.00	4.00	4.00	4.00	3.62	(0.38) 100%
Instructional Aide	-	-	-	-	-	-	0%
Support Staff	71.56	72.88	73.06	68.56	68.56	70.20	1.64 100%
Custodial Staff	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>75.56</b>	<b>76.88</b>	<b>77.06</b>	<b>72.56</b>	<b>72.56</b>	<b>73.82</b>	<b>1.26 100%</b>
<b>STAFFING FTE TOTALS</b>	<b>75.56</b>	<b>76.88</b>	<b>77.06</b>	<b>72.56</b>	<b>72.56</b>	<b>73.82</b>	<b>1.26 100%</b>

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.



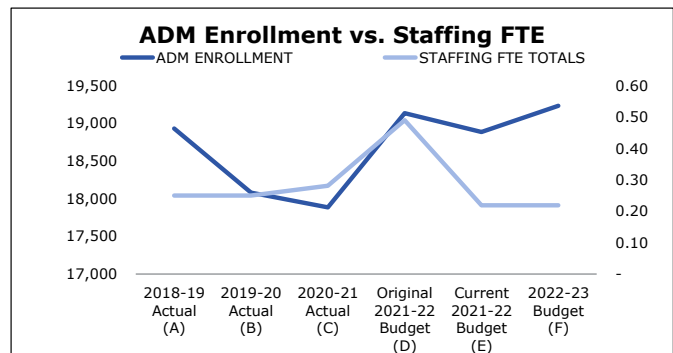
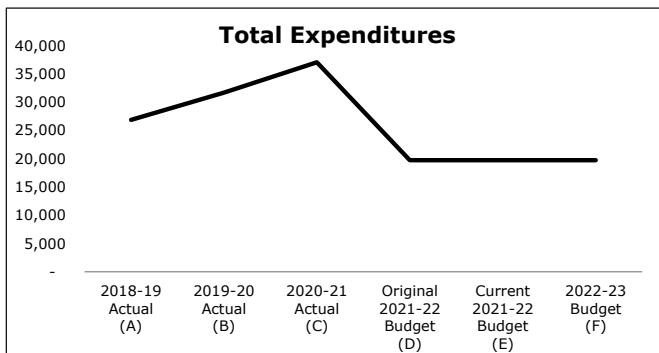
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 256 Title I-D Neglected and Delinquent Youth  
Location: 502 Federal Programs  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES									
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change	
<b>DIRECT REVENUE</b>									
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
020 Food Service Meal Sales	-	-	-	-	-	-	-	0%	
046 Other Local Reimbursements	-	-	-	-	-	-	-	0%	
090 Other State Revenue	-	-	-	-	-	-	-	0%	
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%	
190 AK & Other Interm. Agencies	26,837	31,658	37,034	19,724	19,724	19,724	(0)	0%	
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%	
<b>Total Direct Revenue</b>	<b>26,837</b>	<b>31,658</b>	<b>37,034</b>	<b>19,724</b>	<b>19,724</b>	<b>19,724</b>	<b>(0)</b>	<b>0%</b>	
<b>APPROPRIATIONS &amp; TRANSFERS</b>									
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%	
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Total Revenue</b>	<b>26,837</b>	<b>31,658</b>	<b>37,034</b>	<b>19,724</b>	<b>19,724</b>	<b>19,724</b>	<b>(0)</b>	<b>0%</b>	
<b>PERSONNEL EXPENDITURE</b>									
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
320 Non-Certificated Salaries	15,320	19,940	8,623	8,204	8,204	8,458	255	3%	
360 Employee Benefits	10,111	10,512	9,748	7,408	7,408	8,001	592	8%	
<b>190 AK &amp; Other Interm. Agencies</b>	<b>25,431</b>	<b>30,452</b>	<b>18,371</b>	<b>15,612</b>	<b>15,612</b>	<b>16,459</b>	<b>847</b>	<b>5%</b>	
<b>NON-PERSONNEL EXPENDITURE</b>									
410 Professional & Technical Svc	-	-	845	-	-	-	-	0%	
420 Staff Travel	-	-	-	-	-	-	-	0%	
425 Student Travel	-	-	-	-	-	-	-	0%	
430 Utility Services	-	-	-	-	-	-	-	0%	
435 Energy	-	-	-	-	-	-	-	0%	
440 Purchased Services	-	-	-	-	-	-	-	0%	
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%	
450 Supplies, Materials & Media	-	-	16,034	2,959	2,959	2,222	(737)	-25%	
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%	
490 Other Expenses	-	-	-	-	-	-	-	0%	
495 Indirect Costs	1,406	1,206	1,784	1,153	1,153	1,043	(110)	-10%	
510 Equipment	-	-	-	-	-	-	-	0%	
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%	
<b>Total Non-Personnel</b>	<b>1,406</b>	<b>1,206</b>	<b>18,663</b>	<b>4,112</b>	<b>4,112</b>	<b>3,265</b>	<b>(847)</b>	<b>0%</b>	
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>26,837</b>	<b>31,658</b>	<b>37,034</b>	<b>19,724</b>	<b>19,724</b>	<b>19,724</b>	<b>-</b>	<b>0%</b>	
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>5%</b>	

FUND ADM ENROLLMENT & STAFFING FTE									
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change	
<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>18,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.19</b>	<b>19,233.00</b>	<b>346.81</b>	<b>100%</b>	
<b>CERTIFICATED FTE</b>									
Director	-	-	-	-	-	-	-	0%	
Administrator	-	-	-	-	-	-	-	0%	
Classroom Teacher	-	-	-	-	-	-	-	0%	
SPED Teacher	-	-	-	-	-	-	-	0%	
Specialist - School	-	-	-	-	-	-	-	0%	
Counselor	-	0.50	-	-	-	-	-	0%	
Nurse	-	-	-	-	-	-	-	0%	
Specialist - Department	-	-	-	-	-	-	-	0%	
<b>TOTAL CERTIFICATED</b>	<b>-</b>	<b>0.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>NON-CERTIFICATED FTE</b>									
Director	-	-	-	-	-	-	-	0%	
Supervisor	-	-	-	-	-	-	-	0%	
Instructional Aide	0.25	0.25	0.28	0.49	0.22	0.22	-	0%	
Support Staff	-	-	-	-	-	-	-	0%	
Custodial Staff	-	-	-	-	-	-	-	0%	
Specialist - Department	-	-	-	-	-	-	-	0%	
<b>TOTAL NON-CERTIFICATED</b>	<b>0.25</b>	<b>0.25</b>	<b>0.28</b>	<b>0.49</b>	<b>0.22</b>	<b>0.22</b>	<b>-</b>	<b>0%</b>	
<b>STAFFING FTE TOTALS</b>	<b>0.25</b>	<b>0.25</b>	<b>0.28</b>	<b>0.49</b>	<b>0.22</b>	<b>0.22</b>	<b>-</b>	<b>0%</b>	

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.



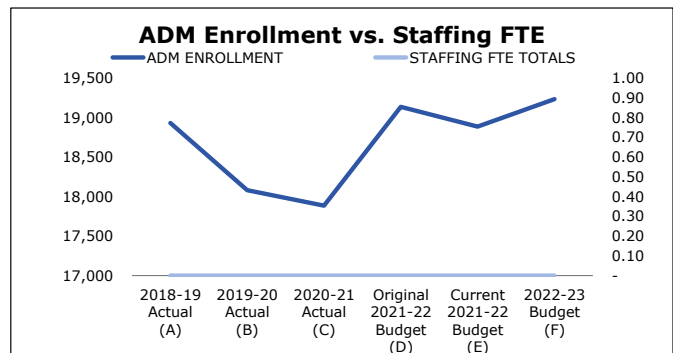
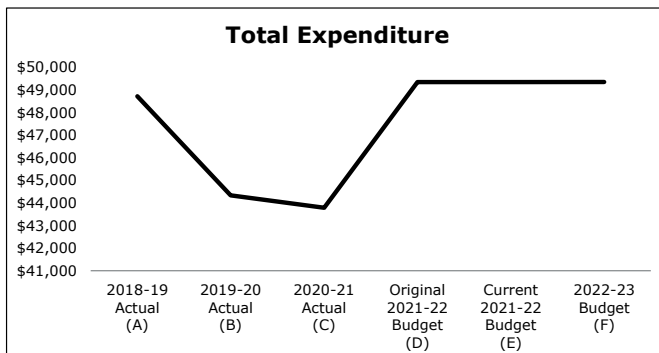
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 260 McKinney-Vento  
Location: 502 Federal Programs  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES									
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change	
<b>DIRECT REVENUE</b>									
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
020 Food Service Meal Sales	-	-	-	-	-	-	-	0%	
046 Other Local Reimbursements	-	-	-	-	-	-	-	0%	
090 Other State Revenue	-	-	-	-	-	-	-	0%	
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%	
190 AK & Other Interm. Agencies	48,715	44,333	43,787	49,347	49,347	49,347	-	0%	
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%	
<b>Total Direct Revenue</b>	<b>48,715</b>	<b>44,333</b>	<b>43,787</b>	<b>49,347</b>	<b>49,347</b>	<b>49,347</b>	<b>-</b>	<b>0%</b>	
<b>APPROPRIATIONS &amp; TRANSFERS</b>									
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%	
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Total Revenue</b>	<b>48,715</b>	<b>44,333</b>	<b>43,787</b>	<b>49,347</b>	<b>49,347</b>	<b>49,347</b>	<b>-</b>	<b>0%</b>	
<b>PERSONNEL EXPENDITURE</b>									
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%	
360 Employee Benefits	-	-	-	-	-	-	-	0%	
<b>190 AK &amp; Other Interm. Agencies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>NON-PERSONNEL EXPENDITURE</b>									
410 Professional & Technical Svc	1,200	-	-	-	-	-	-	0%	
420 Staff Travel	3,157	2,632	2,069	1,000	1,500	1,500	-	0%	
425 Student Travel	1,860	-	3,525	8,000	5,000	5,000	-	0%	
430 Utility Services	-	-	1,357	1,320	1,480	1,480	-	0%	
435 Energy	-	-	-	-	-	-	-	0%	
440 Purchased Services	-	1,712	1,678	-	-	-	-	0%	
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%	
450 Supplies, Materials & Media	38,215	36,240	33,049	35,005	37,654	37,887	233	1%	
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%	
490 Other Expenses	1,730	2,060	-	1,137	828	870	42	5%	
495 Indirect Costs	2,553	1,689	2,109	2,885	2,885	2,610	(275)	-10%	
510 Equipment	-	-	-	-	-	-	-	0%	
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%	
<b>Total Non-Personnel</b>	<b>48,715</b>	<b>44,333</b>	<b>43,787</b>	<b>49,347</b>	<b>49,347</b>	<b>49,347</b>	<b>0</b>	<b>0%</b>	
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>48,715</b>	<b>44,333</b>	<b>43,787</b>	<b>49,347</b>	<b>49,347</b>	<b>49,347</b>	<b>-</b>	<b>0%</b>	
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	

FUND ADM ENROLLMENT & STAFFING FTE									
<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>18,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.19</b>	<b>19,233.00</b>	<b>346.81</b>	<b>100%</b>	
<b>CERTIFICATED FTE</b>									
Director	-	-	-	-	-	-	-	0%	
Administrator	-	-	-	-	-	-	-	0%	
Classroom Teacher	-	-	-	-	-	-	-	0%	
SPED Teacher	-	-	-	-	-	-	-	0%	
Specialist - School	-	-	-	-	-	-	-	0%	
Counselor	-	-	-	-	-	-	-	0%	
Nurse	-	-	-	-	-	-	-	0%	
Specialist - Department	-	-	-	-	-	-	-	0%	
<b>TOTAL CERTIFICATED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>NON-CERTIFICATED FTE</b>									
Director	-	-	-	-	-	-	-	0%	
Supervisor	-	-	-	-	-	-	-	0%	
Instructional Aide	-	-	-	-	-	-	-	0%	
Support Staff	-	-	-	-	-	-	-	0%	
Custodial Staff	-	-	-	-	-	-	-	0%	
Specialist - Department	-	-	-	-	-	-	-	0%	
<b>TOTAL NON-CERTIFICATED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>STAFFING FTE TOTALS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	

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



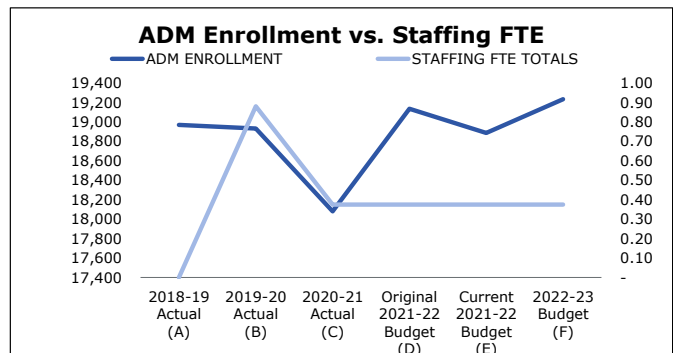
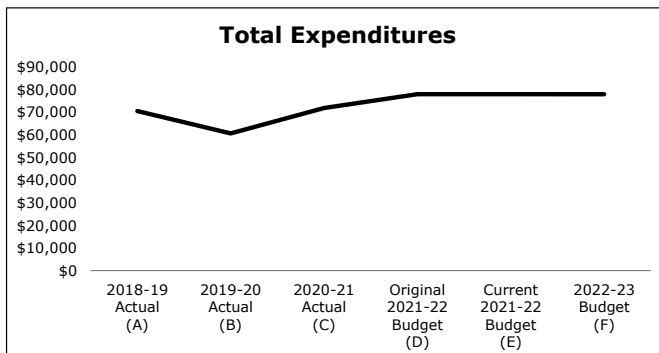
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 262 Alternative Schools Grant 2  
Location: 502 Federal Programs  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES									
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change	
<b>DIRECT REVENUE</b>									
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
020 Food Service Meal Sales	-	-	-	-	-	-	-	0%	
046 Other Local Reimbursements	-	-	-	-	-	-	-	0%	
090 Other State Revenue	70,560	60,671	71,888	78,000	78,000	78,000	-	0%	
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%	
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-	0%	
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%	
<b>Total Direct Revenue</b>	<b>70,560</b>	<b>60,671</b>	<b>71,888</b>	<b>78,000</b>	<b>78,000</b>	<b>78,000</b>	<b>-</b>	<b>0%</b>	
<b>APPROPRIATIONS &amp; TRANSFERS</b>									
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%	
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Total Revenue</b>	<b>70,560</b>	<b>60,671</b>	<b>71,888</b>	<b>78,000</b>	<b>78,000</b>	<b>78,000</b>	<b>-</b>	<b>0%</b>	
<b>PERSONNEL EXPENDITURE</b>									
310 Certificated Salaries	\$ 1,800	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
320 Non-Certificated Salaries	5,236	4,892	-	10,924	11,224	11,561	337	3%	
360 Employee Benefits	6,120	5,305	-	13,254	13,281	14,314	1,033	8%	
<b>190 AK &amp; Other Interm. Agencies</b>	<b>13,155</b>	<b>10,697</b>	<b>-</b>	<b>24,178</b>	<b>24,505</b>	<b>25,875</b>	<b>1,370</b>	<b>6%</b>	
<b>NON-PERSONNEL EXPENDITURE</b>									
410 Professional & Technical Svc	15,040	10,030	5,097	-	535	535	-	0%	
420 Staff Travel	2,976	812	-	-	40	40	-	0%	
425 Student Travel	1,053	1,775	523	8,000	8,000	7,794	(206)	-3%	
430 Utility Services	-	-	-	-	-	-	-	0%	
435 Energy	-	-	-	-	-	-	-	0%	
440 Purchased Services	2,109	1,349	2,082	3,000	3,000	3,000	-	0%	
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%	
450 Supplies, Materials & Media	32,429	32,897	57,724	38,261	37,219	36,490	(729)	-2%	
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%	
490 Other Expenses	100	800	3,000	-	140	140	-	0%	
495 Indirect Costs	3,697	2,311	3,462	4,561	4,561	4,126	(434)	-10%	
510 Equipment	-	-	-	-	-	-	-	0%	
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%	
<b>Total Non-Personnel</b>	<b>57,404</b>	<b>49,974</b>	<b>71,888</b>	<b>53,822</b>	<b>53,495</b>	<b>52,125</b>	<b>(1,370)</b>	<b>0%</b>	
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>70,560</b>	<b>60,671</b>	<b>71,888</b>	<b>78,000</b>	<b>78,000</b>	<b>78,000</b>	<b>-</b>	<b>0%</b>	
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>6%</b>	

FUND ADM ENROLLMENT & STAFFING FTE							
<b>ADM ENROLLMENT</b>	<b>18,968.44</b>	<b>18,931.80</b>	<b>18,080.25</b>	<b>19,135.00</b>	<b>18,886.19</b>	<b>19,233.00</b>	<b>346.81 100%</b>
<b>CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	0%
Nurse	-	0.21	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>TOTAL CERTIFICATED</b>	<b>-</b>	<b>0.21</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	0%
Instructional Aide	-	0.67	0.38	0.38	0.38	0.38	0%
Support Staff	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>TOTAL NON-CERTIFICATED</b>	<b>-</b>	<b>0.67</b>	<b>0.38</b>	<b>0.38</b>	<b>0.38</b>	<b>0.38</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>-</b>	<b>0.88</b>	<b>0.38</b>	<b>0.38</b>	<b>0.38</b>	<b>0.38</b>	<b>0%</b>

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



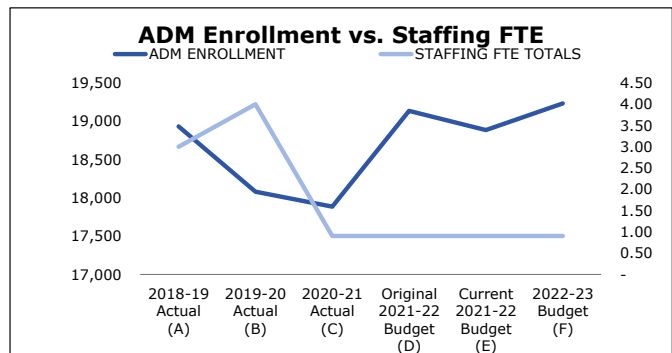
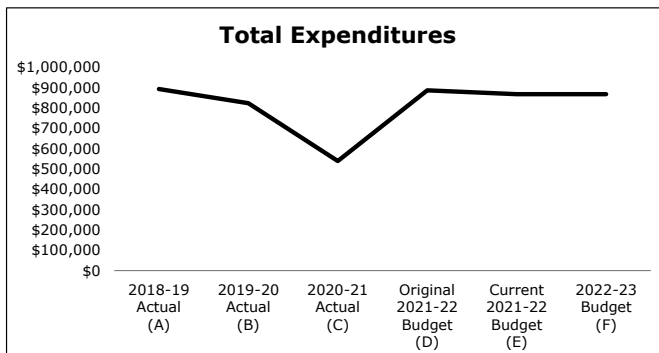
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 264 Title IIA  
Location: 502 Federal Programs  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES								
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>DIRECT REVENUE</b>								
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
020 Food Service Meal Sales	-	-	-	-	-	-	-	0%
046 Other Local Reimbursements	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
190 AK & Other Interm. Agencies	892,203	822,744	538,354	885,714	867,227	867,227	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
<b>Total Direct Revenue</b>	<b>892,203</b>	<b>822,744</b>	<b>538,354</b>	<b>885,714</b>	<b>867,227</b>	<b>867,227</b>	<b>-</b>	<b>0%</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>								
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Revenue</b>	<b>892,203</b>	<b>822,744</b>	<b>538,354</b>	<b>885,714</b>	<b>867,227</b>	<b>867,227</b>	<b>-</b>	<b>0%</b>
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 315,415	\$ 331,240	\$ 238,108	\$ 140,056	\$ 140,306	\$ 141,148	\$ 842	1%
320 Non-Certificated Salaries	79,824	63,394	92,147	197,261	198,319	204,269	5,950	3%
360 Employee Benefits	109,301	112,569	36,463	71,704	72,072	77,838	5,765	8%
<b>190 AK &amp; Other Interm. Agencies</b>	<b>504,540</b>	<b>507,203</b>	<b>366,718</b>	<b>409,021</b>	<b>410,697</b>	<b>423,254</b>	<b>12,557</b>	<b>3%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	141,805	142,147	107,701	205,990	220,990	210,000	(10,990)	-5%
420 Staff Travel	109,074	62,206	-	76,650	111,650	106,500	(5,150)	-5%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	2,817	-	3,893	1,100	4,309	4,150	(159)	-4%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	87,213	64,936	34,113	126,638	50,015	59,447	9,432	19%
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	14,912	-	18,863	18,888	18,000	(888)	-5%
495 Indirect Costs	46,753	31,340	25,929	-	50,678	45,876	(4,801)	-9%
510 Equipment	-	-	-	47,452	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>387,663</b>	<b>315,541</b>	<b>171,636</b>	<b>476,693</b>	<b>456,530</b>	<b>443,973</b>	<b>(12,557)</b>	<b>0%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>892,203</b>	<b>822,744</b>	<b>538,354</b>	<b>885,714</b>	<b>867,227</b>	<b>867,227</b>	<b>-</b>	<b>0%</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>3%</b>

FUND ADM ENROLLMENT & STAFFING FTE								
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>18,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.19</b>	<b>19,233.00</b>	<b>346.81</b>	<b>100%</b>
<b>CERTIFICATED FTE</b>								
Director	-	1.00	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	3.00	3.00	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>TOTAL CERTIFICATED</b>	<b>3.00</b>	<b>4.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	-	-	0.90	0.90	0.90	0.90	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>TOTAL NON-CERTIFICATED</b>	<b>-</b>	<b>-</b>	<b>0.90</b>	<b>0.90</b>	<b>0.90</b>	<b>0.90</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>3.00</b>	<b>4.00</b>	<b>0.90</b>	<b>0.90</b>	<b>0.90</b>	<b>0.90</b>	<b>-</b>	<b>0%</b>

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



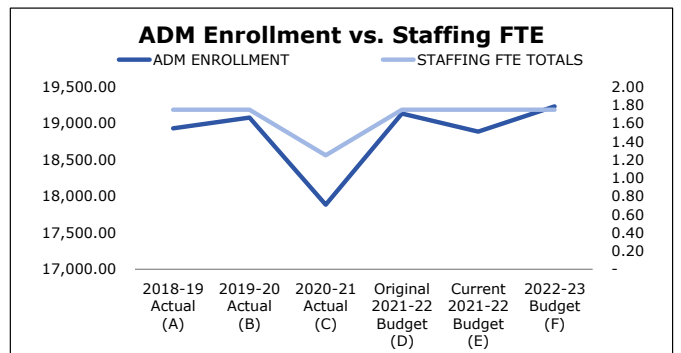
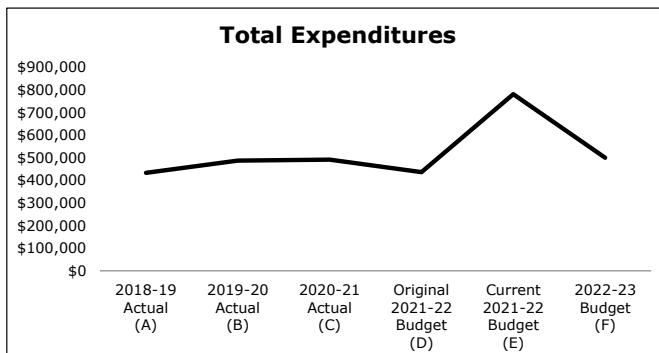
**Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget**

Fund: 266 Carl Perkins  
Location: 505 Career & Technical Education  
Date: 6/15/2022

<b>FUND REVENUE &amp; EXPENDITURES</b>									
	<b>2018-19 Actual (A)</b>	<b>2019-20 Actual (B)</b>	<b>2020-21 Actual (C)</b>	<b>Original 2021-22 Budget (D)</b>	<b>Current 2021-22 Budget (E)</b>	<b>2022-23 Budget (F)</b>	<b>Change (F-E)</b>	<b>% of Change</b>	
<b>DIRECT REVENUE</b>									
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
020 Food Service Meal Sales	-	-	-	-	-	-	-	0%	
046 Other Local Revenue	-	-	-	-	-	-	-	0%	
090 Other State Revenue	-	-	-	-	-	-	-	0%	
140 Direct Federal	-	-	-	-	-	-	-	0%	
190 AK & Other Interm. Agencies	433,413	487,645	491,911	436,511	781,295	499,911	(281,384)	-36%	
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%	
<b>Total Direct Revenue</b>	<b>433,413</b>	<b>487,645</b>	<b>491,911</b>	<b>436,511</b>	<b>781,295</b>	<b>499,911</b>	<b>(281,384)</b>	<b>-36%</b>	
<b>APPROPRIATIONS &amp; TRANSFERS</b>									
015 Use of Fund Balance	-	-	-	-	-	-	-	0%	
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Total Revenue</b>	<b>433,413</b>	<b>487,645</b>	<b>491,911</b>	<b>436,511</b>	<b>781,295</b>	<b>499,911</b>	<b>(281,384)</b>	<b>-36%</b>	
<b>PERSONNEL EXPENDITURE</b>									
310 Certificated Salaries	\$ 137,241	\$ 155,773	\$ 177,106	\$ 183,134	\$ 183,134	\$ 177,106	\$ (6,028)	-3%	
320 Non-Certificated Salaries	3,583	2,548	-	7,000	7,000	7,000	-	0%	
360 Employee Benefits	58,744	59,998	61,414	65,295	65,295	61,414	(3,881)	-6%	
<b>190 AK &amp; Other Interm. Agencies</b>	<b>199,568</b>	<b>218,319</b>	<b>238,520</b>	<b>255,429</b>	<b>255,429</b>	<b>245,520</b>	<b>(9,909)</b>	<b>-4%</b>	
<b>NON-PERSONNEL EXPENDITURE</b>									
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%	
420 Staff Travel	16,551	11,179	972	24,500	21,972	12,000	(9,972)	-45%	
425 Student Travel	-	683	-	2,500	2,500	-	(2,500)	-100%	
430 Utility Services	-	-	-	-	-	-	-	0%	
435 Energy	-	-	-	-	-	-	-	0%	
440 Purchased Services	18,947	17,150	55,800	34,940	114,345	55,800	(58,545)	-51%	
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%	
450 Supplies, Materials & Media	167,140	187,359	143,978	98,356	243,916	133,950	(109,966)	-45%	
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%	
490 Other Expenses	3,100	499	500	-	500	500	-	0%	
495 Indirect Costs	20,265	17,233	21,989	20,786	29,305	21,989	(7,316)	-25%	
510 Equipment	7,842	35,223	30,152	-	113,328	30,152	(83,176)	-73%	
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%	
<b>Total Non-Personnel</b>	<b>233,845</b>	<b>269,326</b>	<b>253,391</b>	<b>181,082</b>	<b>525,866</b>	<b>254,391</b>	<b>(271,475)</b>	<b>-52%</b>	
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>433,413</b>	<b>487,645</b>	<b>491,911</b>	<b>436,511</b>	<b>781,295</b>	<b>499,911</b>	<b>(281,384)</b>	<b>-36%</b>	
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	

<b>FUND ADM ENROLLMENT &amp; STAFFING FTE</b>							
<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.19</b>	<b>19,233.00</b>	<b>346.81</b>
<b>CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	0%
Classroom Teacher	1.75	1.75	1.25	1.75	1.75	1.75	100%
SPED Teacher	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>1.75</b>	<b>1.75</b>	<b>1.25</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>100%</b>
<b>NON-CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	0%
Instructional Aide	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>1.75</b>	<b>1.75</b>	<b>1.25</b>	<b>1.75</b>	<b>1.75</b>	<b>1.75</b>	<b>100%</b>

**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.**



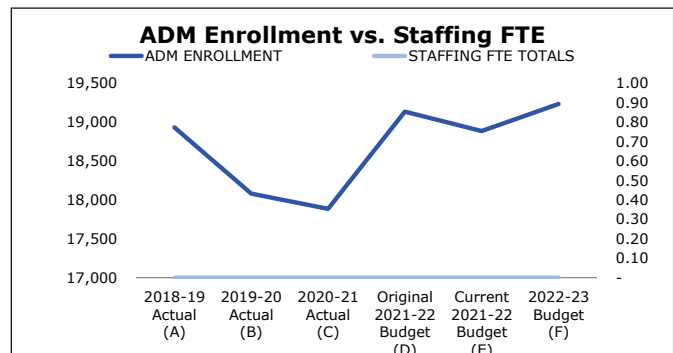
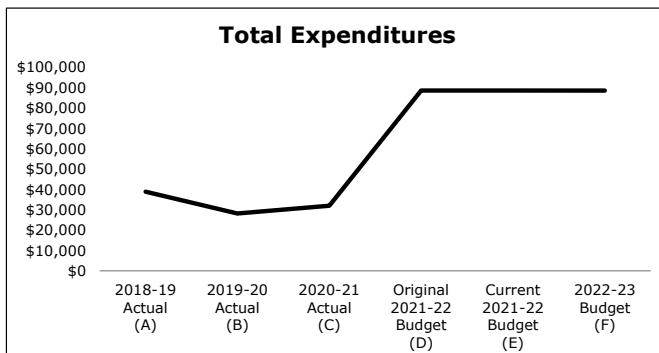
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 270 Title III-A English Learners  
Location: 502 Federal Programs  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES									
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change	
<b>DIRECT REVENUE</b>									
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
020 Food Service Meal Sales	-	-	-	-	-	-	-	0%	
046 Other Local Reimbursements	-	-	-	-	-	-	-	0%	
090 Other State Revenue	-	-	-	-	-	-	-	0%	
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%	
190 AK & Other Interm. Agencies	38,852	28,180	31,988	88,574	88,574	88,574	(0)	0%	
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%	
<b>Total Direct Revenue</b>	<b>38,852</b>	<b>28,180</b>	<b>31,988</b>	<b>88,574</b>	<b>88,574</b>	<b>88,574</b>	<b>(0)</b>	<b>0%</b>	
<b>APPROPRIATIONS &amp; TRANSFERS</b>									
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%	
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Total Revenue</b>	<b>38,852</b>	<b>28,180</b>	<b>31,988</b>	<b>88,574</b>	<b>88,574</b>	<b>88,574</b>	<b>(0)</b>	<b>0%</b>	
<b>PERSONNEL EXPENDITURE</b>									
310 Certificated Salaries	\$ 2,138	\$ 3,556	\$ 3,414	\$ 20,852	\$ 20,852	\$ 20,977	\$ 125	1%	
320 Non-Certificated Salaries	-	150	300	300	-	-	-	0%	
360 Employee Benefits	342	263	462	2,624	2,596	2,804	208	8%	
<b>190 AK &amp; Other Interm. Agencies</b>	<b>2,480</b>	<b>3,969</b>	<b>4,176</b>	<b>23,776</b>	<b>23,448</b>	<b>23,781</b>	<b>333</b>	<b>1%</b>	
<b>NON-PERSONNEL EXPENDITURE</b>									
410 Professional & Technical Svc	10,800	-	-	35,872	35,872	35,000	(872)	-2%	
420 Staff Travel	180	-	-	2,200	2,200	2,667	467	21%	
425 Student Travel	-	-	-	-	-	-	-	0%	
430 Utility Services	-	-	-	-	-	-	-	0%	
435 Energy	-	-	-	-	-	-	-	0%	
440 Purchased Services	-	-	675	-	-	-	-	0%	
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%	
450 Supplies, Materials & Media	24,631	22,538	25,596	21,547	21,875	22,441	566	3%	
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%	
490 Other Expenses	-	600	-	-	-	-	-	0%	
495 Indirect Costs	762	1,073	1,541	5,179	5,179	4,686	(493)	-10%	
510 Equipment	-	-	-	-	-	-	-	0%	
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%	
<b>Total Non-Personnel</b>	<b>36,373</b>	<b>24,211</b>	<b>27,812</b>	<b>64,798</b>	<b>65,126</b>	<b>64,794</b>	<b>(333)</b>	<b>0%</b>	
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>38,852</b>	<b>28,180</b>	<b>31,988</b>	<b>88,574</b>	<b>88,574</b>	<b>88,574</b>	<b>-</b>	<b>0%</b>	
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1%</b>	

FUND ADM ENROLLMENT & STAFFING FTE							
<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>18,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.19</b>	<b>19,233.00</b>	<b>346.81 100%</b>
<b>CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>TOTAL CERTIFICATED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	0%
Instructional Aide	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>TOTAL NON-CERTIFICATED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>

Funds provided to assist English learners and immigrant children and youth, to attain English proficiency and high levels of academic achievement in English.



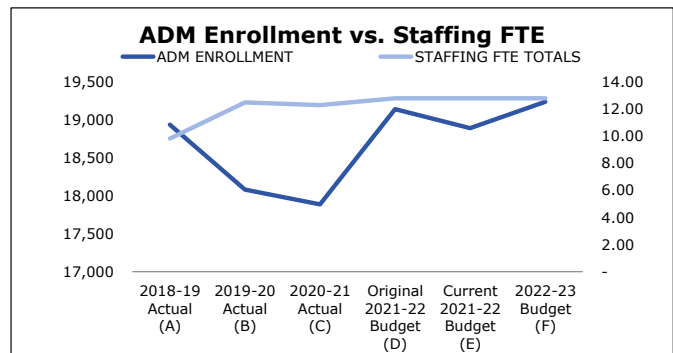
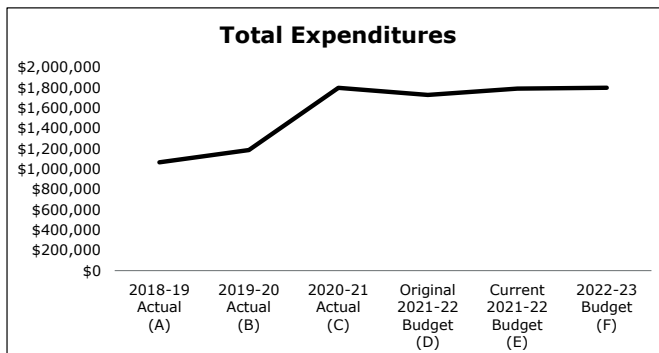
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 271 Consolidated Administration  
Location: 502 Federal Programs  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES									
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change	
<b>DIRECT REVENUE</b>									
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
020 Food Service Meal Sales	-	-	-	-	-	-	-	0%	
046 Other Local Reimbursements	-	-	-	-	-	-	-	0%	
090 Other State Revenue	-	-	-	-	-	-	-	0%	
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%	
190 AK & Other Interm. Agencies	1,064,468	1,184,457	1,795,854	1,726,699	1,788,232	1,797,173	8,941	1%	
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%	
<b>Total Direct Revenue</b>	<b>1,064,468</b>	<b>1,184,457</b>	<b>1,795,854</b>	<b>1,726,699</b>	<b>1,788,232</b>	<b>1,797,173</b>	<b>8,941</b>	<b>1%</b>	
<b>APPROPRIATIONS &amp; TRANSFERS</b>									
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%	
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Total Revenue</b>	<b>1,064,468</b>	<b>1,184,457</b>	<b>1,795,854</b>	<b>1,726,699</b>	<b>1,788,232</b>	<b>1,797,173</b>	<b>8,941</b>	<b>1%</b>	
<b>PERSONNEL EXPENDITURE</b>									
310 Certificated Salaries	\$ 436,250	\$ 535,259	\$ 947,942	\$ 915,638	\$ 946,853	\$ 952,534	\$ 5,681	1%	
320 Non-Certificated Salaries	249,898	258,246	216,016	193,920	196,134	202,018	5,884	3%	
360 Employee Benefits	303,237	329,837	490,477	469,077	469,683	507,258	37,575	8%	
<b>190 AK &amp; Other Interm. Agencies</b>	<b>989,384</b>	<b>1,123,342</b>	<b>1,654,435</b>	<b>1,578,635</b>	<b>1,612,670</b>	<b>1,661,810</b>	<b>49,140</b>	<b>3%</b>	
<b>NON-PERSONNEL EXPENDITURE</b>									
410 Professional & Technical Svc	-	-	5,050	3,135	3,135	1,800	(1,335)	-43%	
420 Staff Travel	8,105	6,682	1,551	5,765	6,665	4,000	(2,665)	-40%	
425 Student Travel	-	-	-	-	-	-	-	0%	
430 Utility Services	-	-	-	500	500	300	(200)	-40%	
435 Energy	-	-	-	-	-	-	-	0%	
440 Purchased Services	528	-	-	1,510	1,510	900	(610)	-40%	
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%	
450 Supplies, Materials & Media	10,301	9,315	48,324	36,195	59,195	33,293	(25,902)	-44%	
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%	
490 Other Expenses	369	-	-	-	-	-	-	0%	
495 Indirect Costs	55,780	45,118	86,494	100,959	104,556	95,070	(9,486)	-9%	
510 Equipment	-	-	-	-	-	-	-	0%	
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%	
<b>Total Non-Personnel</b>	<b>75,083</b>	<b>61,115</b>	<b>141,419</b>	<b>148,064</b>	<b>175,562</b>	<b>135,363</b>	<b>(40,198)</b>	<b>0%</b>	
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>1,064,468</b>	<b>1,184,457</b>	<b>1,795,854</b>	<b>1,726,699</b>	<b>1,788,232</b>	<b>1,797,173</b>	<b>8,942</b>	<b>0%</b>	
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1)</b>	<b>3%</b>	

FUND ADM ENROLLMENT & STAFFING FTE									
	18,931.80	18,080.25	17,885.13	19,135.00	18,886.19	19,233.00	346.81	100%	
<b>ADM ENROLLMENT</b>									
<b>CERTIFICATED FTE</b>									
Director	1.80	1.96	3.00	3.00	3.00	3.00	-	100%	
Administrator	-	0.50	0.50	-	-	-	-	0%	
Classroom Teacher	3.00	-	-	-	-	-	-	0%	
SPED Teacher	-	-	-	-	-	-	-	0%	
Specialist - School	-	2.00	-	-	-	-	-	0%	
Counselor	-	-	-	-	-	-	-	0%	
Nurse	-	-	-	-	-	-	-	0%	
Specialist - Department	-	-	6.51	6.01	6.01	6.01	-	100%	
<b>TOTAL CERTIFICATED</b>	<b>4.80</b>	<b>4.46</b>	<b>10.01</b>	<b>9.01</b>	<b>9.01</b>	<b>9.01</b>	<b>-</b>	<b>100%</b>	
<b>NON-CERTIFICATED FTE</b>									
Director	-	-	-	-	-	-	-	0%	
Supervisor	0.50	-	-	1.00	1.00	1.00	-	0%	
Instructional Aide	-	-	-	-	-	-	-	0%	
Support Staff	4.50	8.00	2.25	2.75	2.75	2.75	-	100%	
Custodial Staff	-	-	-	-	-	-	-	0%	
Specialist - Department	-	-	-	-	-	-	-	0%	
<b>TOTAL NON-CERTIFICATED</b>	<b>5.00</b>	<b>8.00</b>	<b>2.25</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>	<b>-</b>	<b>100%</b>	
<b>STAFFING FTE TOTALS</b>	<b>9.80</b>	<b>12.46</b>	<b>12.26</b>	<b>12.76</b>	<b>12.76</b>	<b>12.76</b>	<b>-</b>	<b>100%</b>	

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



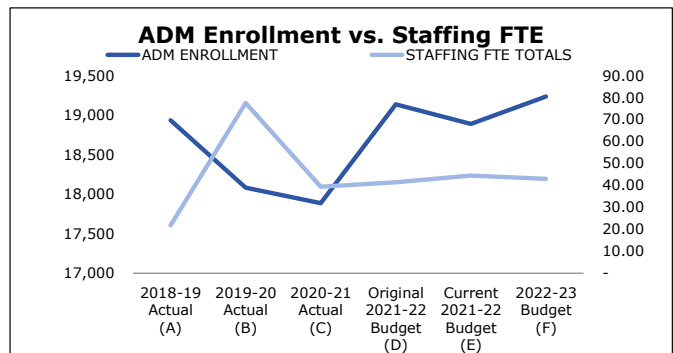
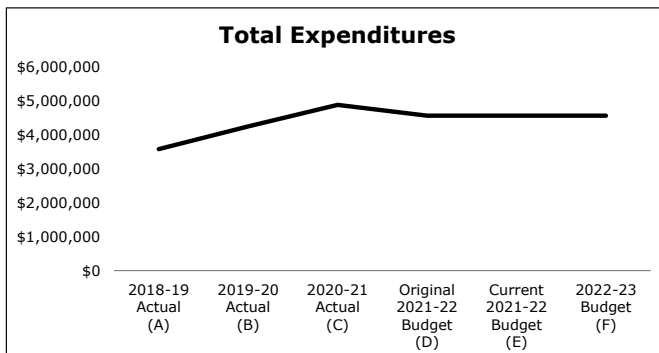
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 273 Title I-A Basic  
Location: 502 Federal Programs  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES								
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>DIRECT REVENUE</b>								
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
020 Food Service Meal Sales	-	-	-	-	-	-	-	0%
046 Other Local Reimbursements	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
190 AK & Other Interm. Agencies	3,582,824	4,252,662	4,886,819	4,569,720	4,566,193	4,566,193	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
<b>Total Direct Revenue</b>	<b>3,582,824</b>	<b>4,252,662</b>	<b>4,886,819</b>	<b>4,569,720</b>	<b>4,566,193</b>	<b>4,566,193</b>	<b>-</b>	<b>0%</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>								
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Revenue</b>	<b>3,582,824</b>	<b>4,252,662</b>	<b>4,886,819</b>	<b>4,569,720</b>	<b>4,566,193</b>	<b>4,566,193</b>	<b>-</b>	<b>0%</b>
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 1,206,641	\$ 1,361,207	\$ 1,459,141	\$ 1,442,801	\$ 1,407,482	\$ 1,415,927	\$ 8,445	1%
320 Non-Certificated Salaries	577,105	930,291	726,368	832,489	808,688	832,949	24,260	3%
360 Employee Benefits	692,295	949,704	1,000,758	993,942	1,000,725	1,080,783	80,058	8%
<b>190 AK &amp; Other Interm. Agencies</b>	<b>2,476,042</b>	<b>3,241,202</b>	<b>3,186,267</b>	<b>3,269,233</b>	<b>3,216,895</b>	<b>3,329,659</b>	<b>112,764</b>	<b>4%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	49,313	101,843	71,400	102,468	107,107	100,000	(7,107)	-7%
420 Staff Travel	25,593	14,341	2,118	19,425	16,412	15,500	(912)	-6%
425 Student Travel	33,636	19,451	4,657	23,489	23,133	21,000	(2,133)	-9%
430 Utility Services	1,253	4,921	4,959	4,217	3,920	3,750	(170)	-4%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	14,101	7,782	16,592	12,414	10,225	9,500	(725)	-7%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	657,754	699,958	1,340,676	806,479	857,686	790,000	(67,686)	-8%
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	60,044	1,173	12,083	27,651	22,403	21,500	(903)	-4%
495 Indirect Costs	265,087	161,991	234,721	264,891	260,273	241,552	(18,721)	-7%
510 Equipment	-	-	13,346	39,453	48,141	33,733	(14,408)	-30%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>1,106,782</b>	<b>1,011,460</b>	<b>1,700,552</b>	<b>1,300,487</b>	<b>1,349,298</b>	<b>1,236,535</b>	<b>(112,764)</b>	<b>0%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,582,824</b>	<b>4,252,662</b>	<b>4,886,819</b>	<b>4,569,720</b>	<b>4,566,193</b>	<b>4,566,193</b>	<b>-</b>	<b>0%</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>4%</b>

FUND ADM ENROLLMENT & STAFFING FTE							
	18,931.80	18,080.25	17,885.13	19,135.00	18,886.19	19,233.00	346.81 100%
<b>ADM ENROLLMENT</b>							
<b>CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Administrator	-	2.00	-	1.00	1.00	1.00	0%
Classroom Teacher	9.08	22.26	11.42	9.99	10.49	10.00	(0.49) 100%
SPED Teacher	-	-	-	-	-	-	0%
Specialist - School	-	2.85	1.50	3.40	3.40	3.00	(0.40) 100%
Counselor	-	2.19	3.69	2.59	3.09	3.00	(0.09) 100%
Nurse	-	0.20	0.27	0.27	0.27	0.27	- 0%
Specialist - Department	-	-	1.82	0.25	0.25	0.25	- 0%
<b>TOTAL CERTIFICATED</b>	<b>9.08</b>	<b>29.50</b>	<b>18.70</b>	<b>17.50</b>	<b>18.50</b>	<b>17.52</b>	<b>(0.98) 100%</b>
<b>NON-CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	0%
Instructional Aide	12.69	44.58	20.61	20.39	22.49	22.00	(0.49) 100%
Support Staff	-	3.38	-	0.88	0.88	0.88	- 0%
Custodial Staff	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	2.55	2.55	2.55	- 100%
<b>TOTAL NON-CERTIFICATED</b>	<b>12.69</b>	<b>47.95</b>	<b>20.61</b>	<b>23.81</b>	<b>25.92</b>	<b>25.43</b>	<b>(0.49) 100%</b>
<b>STAFFING FTE TOTALS</b>	<b>21.77</b>	<b>77.45</b>	<b>39.31</b>	<b>41.31</b>	<b>44.42</b>	<b>42.95</b>	<b>(1.47) 100%</b>

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.



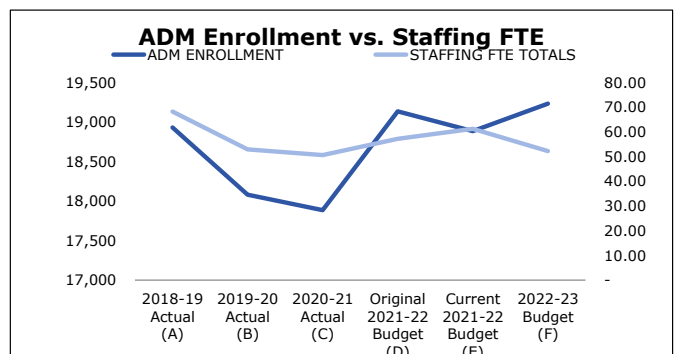
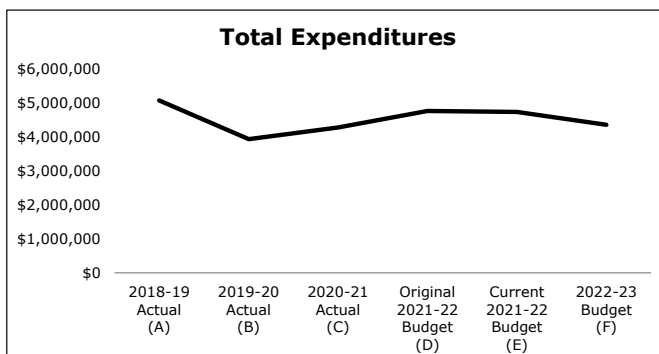
**Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget**

Fund: 274 VI-B Grant Fund  
Location: 503 Student Support Services  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES								
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>DIRECT REVENUE</b>								
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
020 Food Service Meal Sales	-	-	-	-	-	-	-	0%
046 Other Local Reimbursements	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
190 AK & Other Interm. Agencies	5,108,446	3,942,000	4,283,748	4,659,269	4,746,456	4,162,204	(584,252)	-12%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
<b>Total Direct Revenue</b>	<b>5,108,446</b>	<b>3,942,000</b>	<b>4,283,748</b>	<b>4,659,269</b>	<b>4,746,456</b>	<b>4,162,204</b>	<b>(584,252)</b>	<b>-12%</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>								
015 Fund Balance Appropriation	-	-	-	111,280	-	200,000	200,000	-100%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>111,280</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>-100%</b>
<b>Total Revenue</b>	<b>5,108,446</b>	<b>3,942,000</b>	<b>4,283,748</b>	<b>4,770,549</b>	<b>4,746,456</b>	<b>4,362,204</b>	<b>(384,252)</b>	<b>-8%</b>
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ 559,340	\$ 705,227	\$ 698,582	\$ 911,792	\$ 911,792	\$ 1,006,381	\$ 94,589	10%
320 Non-Certificated Salaries	2,208,829	1,615,740	1,581,572	1,803,371	1,780,686	1,517,133	(263,553)	-15%
360 Employee Benefits	1,961,538	1,381,392	1,335,405	1,632,255	1,632,255	1,618,509	(13,746)	-1%
<b>190 AK &amp; Other Interm. Agencies</b>	<b>4,729,707</b>	<b>3,702,359</b>	<b>3,615,559</b>	<b>4,347,418</b>	<b>4,324,733</b>	<b>4,142,023</b>	<b>(182,710)</b>	<b>-4%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	3,000	17,560	12,485	15,000	15,000	-	(15,000)	-100%
420 Staff Travel	20,707	8,571	1,320	14,000	14,000	-	(14,000)	-100%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	16,600	14,999	10,000	10,000	3	-	(3)	-100%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	44,764	48,354	378,358	95,200	105,199	-	(105,199)	-100%
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	20,000	10,000	10,000	-	(10,000)	-100%
495 Indirect Costs	267,694	150,157	203,297	278,930	277,521	220,181	(57,340)	-21%
510 Equipment	-	-	42,729	1	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>352,764</b>	<b>239,641</b>	<b>668,189</b>	<b>423,131</b>	<b>421,723</b>	<b>220,181</b>	<b>(201,542)</b>	<b>0%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,082,471</b>	<b>3,942,000</b>	<b>4,283,748</b>	<b>4,770,549</b>	<b>4,746,456</b>	<b>4,362,204</b>	<b>(384,252)</b>	<b>0%</b>
<b>FUND TOTAL</b>	<b>\$ 25,975</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

FUND ADM ENROLLMENT & STAFFING FTE							
	18,931.80	18,080.25	17,885.13	19,135.00	18,886.19	19,233.00	346.81
<b>ADM ENROLLMENT</b>							<b>2%</b>
<b>CERTIFIED FTE</b>							
Director	-	1.00	2.00	2.00	2.00	2.00	-
Administrator	1.00	1.40	2.40	1.40	1.40	1.40	-
Classroom Teacher	-	-	-	-	-	-	-
SPED Teacher	4.00	4.00	4.00	4.00	4.00	4.00	-
Specialist - School	-	-	-	-	-	-	-
Counselors	-	-	-	-	-	-	-
Nurse	0.50	0.50	0.50	0.50	0.50	0.50	-
Specialist - Department	1.00	1.80	1.00	1.00	1.00	2.00	1.00
<b>Certified Sub Total</b>	<b>6.50</b>	<b>8.70</b>	<b>9.90</b>	<b>8.90</b>	<b>8.90</b>	<b>9.90</b>	<b>1.00</b>
<b>CLASSIFIED FTE</b>							
Director	-	-	-	-	-	-	-
Supervisor	3.00	3.00	-	2.00	2.00	1.00	(1.00)
Instructional Aides	47.00	27.00	33.13	34.00	38.00	29.00	(9.00)
Support Staff	8.37	10.85	-	9.00	9.00	9.00	-
Custodial Staff	-	-	-	-	-	-	-
Specialist - Department	3.38	3.38	7.60	3.35	3.35	3.35	-
<b>Classified Sub Total</b>	<b>61.75</b>	<b>44.23</b>	<b>40.73</b>	<b>48.35</b>	<b>52.35</b>	<b>42.35</b>	<b>(10.00)</b>
<b>STAFFING FTE TOTALS</b>	<b>68.25</b>	<b>52.93</b>	<b>50.63</b>	<b>57.25</b>	<b>61.25</b>	<b>52.25</b>	<b>(9.00)</b>

Funds to support special education students with IEP's.



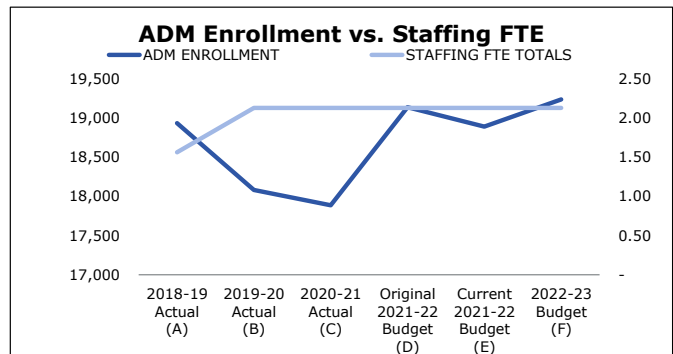
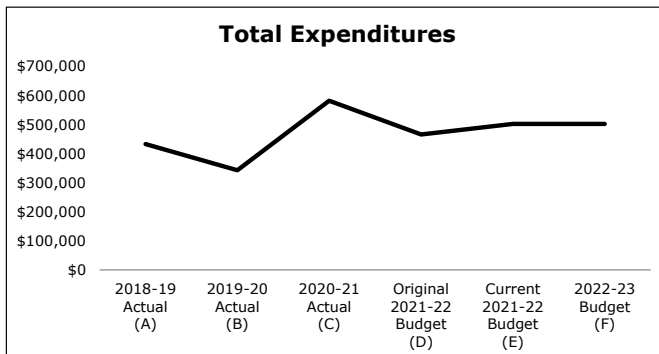
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 276 Learning Center  
Location: 502 Federal Programs  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES									
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change	
<b>DIRECT REVENUE</b>									
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
020 Food Service Meal Sales	-	-	-	-	-	-	-	0%	
046 Other Local Reimbursements	-	-	-	-	-	-	-	0%	
090 Other State Revenue	-	-	-	-	-	-	-	0%	
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%	
190 AK & Other Interm. Agencies	433,129	342,785	581,909	465,997	502,300	502,300	-	0%	
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%	
<b>Total Direct Revenue</b>	<b>433,129</b>	<b>342,785</b>	<b>581,909</b>	<b>465,997</b>	<b>502,300</b>	<b>502,300</b>	<b>-</b>	<b>0%</b>	
<b>APPROPRIATIONS &amp; TRANSFERS</b>									
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%	
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Total Revenue</b>	<b>433,129</b>	<b>342,785</b>	<b>581,909</b>	<b>465,997</b>	<b>502,300</b>	<b>502,300</b>	<b>-</b>	<b>0%</b>	
<b>PERSONNEL EXPENDITURE</b>									
310 Certificated Salaries	\$ 197,308	\$ 118,546	\$ 225,983	\$ 143,109	\$ 167,797	\$ 168,804	\$ 1,007	1%	
320 Non-Certificated Salaries	619	40,403	51,228	57,909	66,998	69,008	2,010	3%	
360 Employee Benefits	54,117	46,592	74,204	75,333	79,598	85,966	6,368	8%	
<b>190 AK &amp; Other Interm. Agencies</b>	<b>252,044</b>	<b>205,541</b>	<b>351,415</b>	<b>276,351</b>	<b>314,393</b>	<b>323,778</b>	<b>9,385</b>	<b>3%</b>	
<b>NON-PERSONNEL EXPENDITURE</b>									
410 Professional & Technical Svc	71,397	61,963	104,326	89,900	61,052	58,000	(3,052)	-5%	
420 Staff Travel	8,699	8,063	-	7,500	6,366	6,100	(266)	-4%	
425 Student Travel	46,819	43,920	71,829	46,000	58,880	56,000	(2,880)	-5%	
430 Utility Services	-	-	-	-	-	-	-	0%	
435 Energy	-	-	-	-	-	-	-	0%	
440 Purchased Services	40	-	-	-	100	100	-	0%	
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%	
450 Supplies, Materials & Media	29,022	10,241	26,313	19,000	31,548	31,001	(547)	-2%	
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%	
490 Other Expenses	2,411	-	-	-	775	750	(25)	-3%	
495 Indirect Costs	22,697	13,057	28,026	27,246	29,187	26,572	(2,615)	-9%	
510 Equipment	-	-	-	-	-	-	-	0%	
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%	
<b>Total Non-Personnel</b>	<b>181,085</b>	<b>137,244</b>	<b>230,494</b>	<b>189,646</b>	<b>187,907</b>	<b>178,523</b>	<b>(9,385)</b>	<b>0%</b>	
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>433,129</b>	<b>342,785</b>	<b>581,909</b>	<b>465,997</b>	<b>502,300</b>	<b>502,300</b>	<b>-</b>	<b>0%</b>	
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>3%</b>	

FUND ADM ENROLLMENT & STAFFING FTE									
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change	
<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>18,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.19</b>	<b>19,233.00</b>	<b>346.81</b>	<b>100%</b>	
<b>CERTIFICATED FTE</b>									
Director	-	-	-	-	-	-	-	0%	
Administrator	0.50	0.50	0.50	0.50	0.50	0.50	-	0%	
Classroom Teacher	-	-	-	-	-	-	-	0%	
SPED Teacher	-	-	-	-	-	-	-	0%	
Specialist - School	-	0.25	-	-	-	-	-	0%	
Counselor	-	-	-	-	-	-	-	0%	
Nurse	-	-	-	-	-	-	-	0%	
Specialist - Department	-	-	-	-	-	-	-	0%	
<b>TOTAL CERTIFICATED</b>	<b>0.50</b>	<b>0.75</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>-</b>	<b>0%</b>	
<b>NON-CERTIFICATED FTE</b>									
Director	-	-	-	-	-	-	-	0%	
Supervisor	-	-	-	-	-	-	-	0%	
Instructional Aide	-	-	-	-	-	-	-	0%	
Support Staff	1.06	1.38	1.63	1.63	1.63	1.63	-	100%	
Custodial Staff	-	-	-	-	-	-	-	0%	
Specialist - Department	-	-	-	-	-	-	-	0%	
<b>TOTAL NON-CERTIFICATED</b>	<b>1.06</b>	<b>1.38</b>	<b>1.63</b>	<b>1.63</b>	<b>1.63</b>	<b>1.63</b>	<b>-</b>	<b>100%</b>	
<b>STAFFING FTE TOTALS</b>	<b>1.56</b>	<b>2.13</b>	<b>2.13</b>	<b>2.13</b>	<b>2.13</b>	<b>2.13</b>	<b>-</b>	<b>100%</b>	

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.



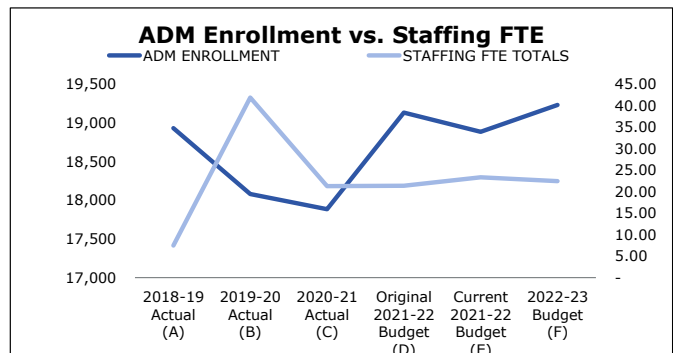
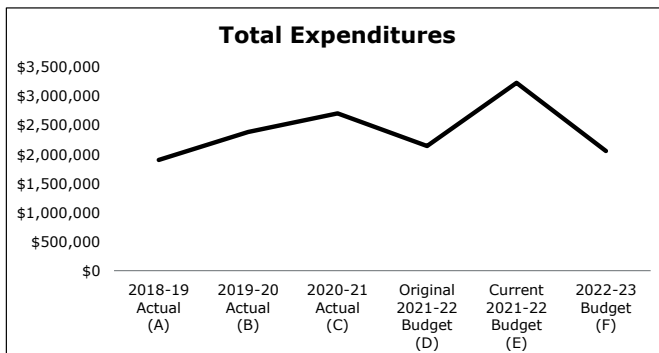
**Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget**

Fund: 285 Title I-C Migrant Education  
Location: **502 Federal Programs**  
Date: 6/15/2022

<b>FUND REVENUE &amp; EXPENDITURES</b>									
	<b>2018-19 Actual (A)</b>	<b>2019-20 Actual (B)</b>	<b>2020-21 Actual (C)</b>	<b>Original 2021-22 Budget (D)</b>	<b>Current 2021-22 Budget (E)</b>	<b>2022-23 Budget (F)</b>	<b>Change (F-E)</b>	<b>% of Change</b>	
<b>DIRECT REVENUE</b>									
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
020 Food Service Meal Sales	-	-	-	-	-	-	-	0%	
046 Other Local Reimbursements	-	-	750	-	-	-	-	0%	
090 Other State Revenue	-	-	-	-	-	-	-	0%	
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%	
190 AK & Other Interm. Agencies	1,904,270	2,385,677	2,703,781	2,145,011	3,230,564	2,058,043	(1,172,521)	-36%	
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%	
<b>Total Direct Revenue</b>	<b>1,904,270</b>	<b>2,385,677</b>	<b>2,704,531</b>	<b>2,145,011</b>	<b>3,230,564</b>	<b>2,058,043</b>	<b>(1,172,521)</b>	<b>-36%</b>	
<b>APPROPRIATIONS &amp; TRANSFERS</b>									
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%	
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Total Revenue</b>	<b>1,904,270</b>	<b>2,385,677</b>	<b>2,704,531</b>	<b>2,145,011</b>	<b>3,230,564</b>	<b>2,058,043</b>	<b>(1,172,521)</b>	<b>-36%</b>	
<b>PERSONNEL EXPENDITURE</b>									
310 Certificated Salaries	\$ 741,029	\$ 853,947	\$ 935,304	\$ 1,101,094	\$ 1,174,113	\$ 919,460	\$ (254,652)	-22%	
320 Non-Certificated Salaries	187,936	489,917	341,897	184,455	273,077	295,971	22,894	8%	
360 Employee Benefits	387,095	673,839	627,130	583,427	663,710	653,129	(10,580)	-2%	
<b>190 AK &amp; Other Interm. Agencies</b>	<b>1,316,060</b>	<b>2,017,703</b>	<b>1,904,331</b>	<b>1,868,977</b>	<b>2,110,899</b>	<b>1,868,560</b>	<b>(242,339)</b>	<b>-11%</b>	
<b>NON-PERSONNEL EXPENDITURE</b>									
410 Professional & Technical Svc	188,281	167,670	190,519	51,060	82,060	-	(82,060)	-100%	
420 Staff Travel	1,514	124	679	1,500	1,500	1,000	(500)	-33%	
425 Student Travel	57,327	222	20,699	4,000	4,100	-	(4,100)	-100%	
430 Utility Services	1,130	1,384	22,005	4,300	4,800	3,000	(1,800)	-38%	
435 Energy	-	-	-	-	-	-	-	0%	
440 Purchased Services	25,431	11,623	1,050	500	500	500	-	0%	
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%	
450 Supplies, Materials & Media	214,592	96,002	434,208	89,277	852,486	75,147	(777,339)	-91%	
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%	
490 Other Expenses	148	75	68	966	966	966	-	0%	
495 Indirect Costs	99,788	90,874	130,222	124,431	173,252	108,870	(64,382)	-37%	
510 Equipment	-	-	-	-	-	-	-	0%	
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%	
<b>Total Non-Personnel</b>	<b>588,210</b>	<b>367,974</b>	<b>799,450</b>	<b>276,034</b>	<b>1,119,665</b>	<b>189,483</b>	<b>(930,181)</b>	<b>0%</b>	
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>1,904,270</b>	<b>2,385,677</b>	<b>2,703,781</b>	<b>2,145,011</b>	<b>3,230,564</b>	<b>2,058,044</b>	<b>(1,172,520)</b>	<b>0%</b>	
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1)</b>	<b>25%</b>	

<b>FUND ADM ENROLLMENT &amp; STAFFING FTE</b>							
	<b>18,931.80</b>	<b>18,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.19</b>	<b>19,233.00</b>	<b>346.81</b>
<b>ADM ENROLLMENT</b>							
<b>CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	0%
Classroom Teacher	6.23	7.56	5.45	7.65	7.65	7.60	(0.05)
SPED Teacher	-	-	-	-	-	-	0%
Specialist - School	-	3.80	5.15	2.00	2.00	2.00	-
Counselor	-	0.80	3.40	3.20	3.40	3.20	(0.20)
Nurse	-	-	-	-	-	-	0%
Specialist - Department	-	2.00	0.12	2.40	2.40	2.40	-
<b>TOTAL CERTIFICATED</b>	<b>6.23</b>	<b>14.16</b>	<b>14.11</b>	<b>15.25</b>	<b>15.45</b>	<b>15.20</b>	<b>(0.25)</b>
<b>NON-CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	0%
Instructional Aide	-	25.63	5.43	2.54	4.29	4.00	(0.29)
Support Staff	1.25	2.13	1.75	3.50	3.50	3.25	(0.25)
Custodial Staff	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	0.10	0.10	-	(0.10)
<b>TOTAL NON-CERTIFICATED</b>	<b>1.25</b>	<b>27.75</b>	<b>7.18</b>	<b>6.14</b>	<b>7.89</b>	<b>7.25</b>	<b>(0.64)</b>
<b>STAFFING FTE TOTALS</b>	<b>7.48</b>	<b>41.91</b>	<b>21.29</b>	<b>21.39</b>	<b>23.34</b>	<b>22.45</b>	<b>(0.89)</b>

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



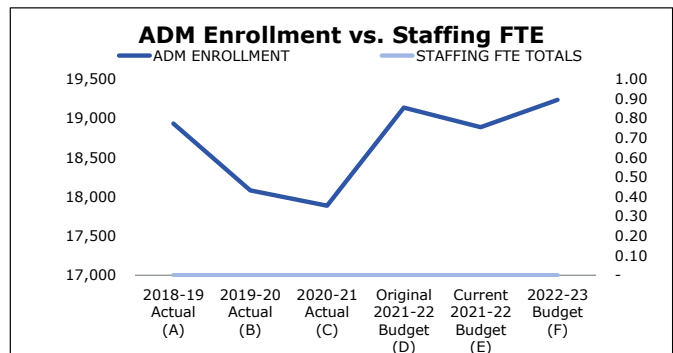
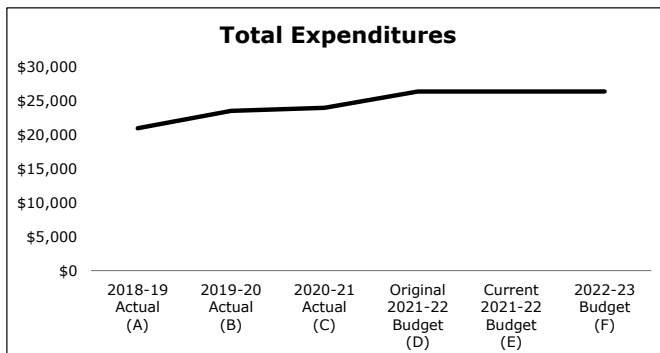
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 286 Migrant Education Book Grant  
Location: 502 Federal Programs  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES									
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change	
<b>DIRECT REVENUE</b>									
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
020 Food Service Meal Sales	-	-	-	-	-	-	-	0%	
046 Other Local Reimbursements	-	-	-	-	-	-	-	0%	
090 Other State Revenue	-	-	-	-	-	-	-	0%	
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%	
190 AK & Other Interm. Agencies	20,988	23,559	24,000	26,400	26,400	26,400	-	0%	
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%	
<b>Total Direct Revenue</b>	<b>20,988</b>	<b>23,559</b>	<b>24,000</b>	<b>26,400</b>	<b>26,400</b>	<b>26,400</b>	<b>-</b>	<b>0%</b>	
<b>APPROPRIATIONS &amp; TRANSFERS</b>									
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%	
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Total Revenue</b>	<b>20,988</b>	<b>23,559</b>	<b>24,000</b>	<b>26,400</b>	<b>26,400</b>	<b>26,400</b>	<b>-</b>	<b>0%</b>	
<b>PERSONNEL EXPENDITURE</b>									
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%	
360 Employee Benefits	-	-	-	-	-	-	-	0%	
<b>190 AK &amp; Other Interm. Agencies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>NON-PERSONNEL EXPENDITURE</b>									
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%	
420 Staff Travel	-	-	-	-	-	-	-	0%	
425 Student Travel	-	-	-	-	-	-	-	0%	
430 Utility Services	-	-	-	-	-	-	-	0%	
435 Energy	-	-	-	-	-	-	-	0%	
440 Purchased Services	-	-	-	-	-	-	-	0%	
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%	
450 Supplies, Materials & Media	20,988	23,559	24,000	24,856	24,856	25,003	147	1%	
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%	
490 Other Expenses	-	-	-	-	-	-	-	0%	
495 Indirect Costs	-	-	-	1,544	1,544	1,397	(147)	-10%	
510 Equipment	-	-	-	-	-	-	-	0%	
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%	
<b>Total Non-Personnel</b>	<b>20,988</b>	<b>23,559</b>	<b>24,000</b>	<b>26,400</b>	<b>26,400</b>	<b>26,400</b>	<b>-</b>	<b>0%</b>	
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>20,988</b>	<b>23,559</b>	<b>24,000</b>	<b>26,400</b>	<b>26,400</b>	<b>26,400</b>	<b>-</b>	<b>0%</b>	
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	

FUND ADM ENROLLMENT & STAFFING FTE							
<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>18,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.19</b>	<b>19,233.00</b>	<b>346.81 100%</b>
<b>CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>TOTAL CERTIFICATED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	0%
Instructional Aide	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>TOTAL NON-CERTIFICATED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>

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



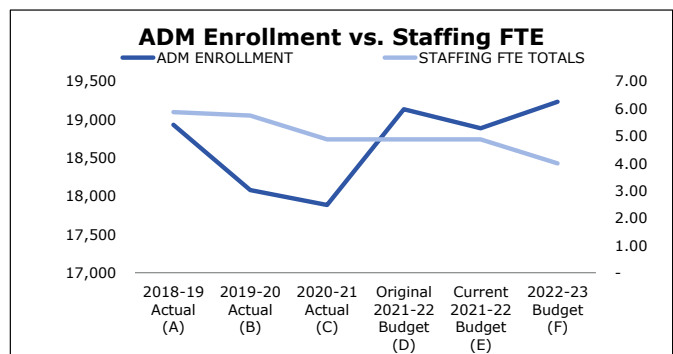
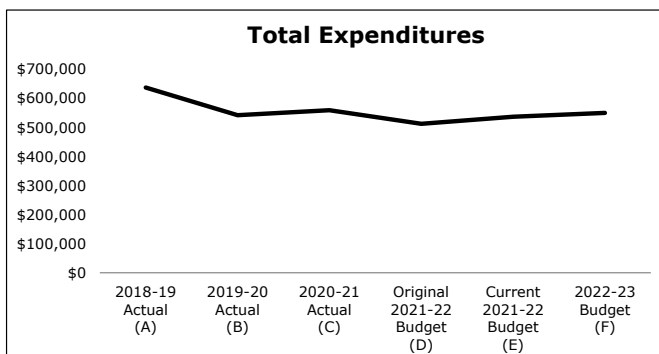
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 289 CEIS VI-B Grant Fund  
Location: 503 Student Support Services  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES									
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change	
<b>DIRECT REVENUE</b>									
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
020 Food Service Meal Sales	-	-	-	-	-	-	-	0%	
046 Other Local Reimbursements	-	-	-	-	-	-	-	0%	
090 Other State Revenue	-	-	-	-	-	-	-	0%	
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%	
190 AK & Other Interm. Agencies	637,205	521,398	532,533	512,488	536,580	550,000	13,420	3%	
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%	
<b>Total Direct Revenue</b>	<b>637,205</b>	<b>521,398</b>	<b>532,533</b>	<b>512,488</b>	<b>536,580</b>	<b>550,000</b>	<b>13,420</b>	<b>3%</b>	
<b>APPROPRIATIONS &amp; TRANSFERS</b>									
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%	
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Total Revenue</b>	<b>637,205</b>	<b>521,398</b>	<b>532,533</b>	<b>512,488</b>	<b>536,580</b>	<b>550,000</b>	<b>13,420</b>	<b>3%</b>	
<b>PERSONNEL EXPENDITURE</b>									
310 Certificated Salaries	\$ 383,416	\$ 313,564	\$ 313,120	\$ 320,874	\$ 322,174	\$ 330,000	\$ 7,826	2%	
320 Non-Certificated Salaries	25,788	62,590	63,410	34,220	33,540	-	(33,540)	-100%	
360 Employee Benefits	194,610	145,245	156,003	127,429	149,493	190,905	41,412	28%	
<b>190 AK &amp; Other Interm. Agencies</b>	<b>603,814</b>	<b>521,399</b>	<b>532,533</b>	<b>482,523</b>	<b>505,207</b>	<b>520,905</b>	<b>15,698</b>	<b>3%</b>	
<b>NON-PERSONNEL EXPENDITURE</b>									
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%	
420 Staff Travel	-	-	-	-	-	-	-	0%	
425 Student Travel	-	-	-	-	-	-	-	0%	
430 Utility Services	-	-	-	-	-	-	-	0%	
435 Energy	-	-	-	-	-	-	-	0%	
440 Purchased Services	-	-	-	-	-	-	-	0%	
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%	
450 Supplies, Materials & Media	-	-	-	-	-	-	-	0%	
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%	
490 Other Expenses	-	-	-	-	-	-	-	0%	
495 Indirect Costs	33,391	20,647	26,946	29,965	31,373	29,095	(2,278)	-7%	
510 Equipment	-	-	-	-	-	-	-	0%	
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%	
<b>Total Non-Personnel</b>	<b>33,391</b>	<b>20,647</b>	<b>26,946</b>	<b>29,965</b>	<b>31,373</b>	<b>29,095</b>	<b>(2,278)</b>	<b>0%</b>	
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>637,205</b>	<b>542,046</b>	<b>559,479</b>	<b>512,488</b>	<b>536,580</b>	<b>550,000</b>	<b>13,420</b>	<b>0%</b>	
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ (20,648)</b>	<b>\$ (26,946)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	

FUND ADM ENROLLMENT & STAFFING FTE							
	18,931.80	18,080.25	17,885.13	19,135.00	18,886.19	19,233.00	346.81
<b>ADM ENROLLMENT</b>							<b>2%</b>
<b>CERTIFIED FTE</b>							
Director	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	0%
Specialist - School	5.00	4.00	4.00	4.00	4.00	4.00	0%
Counselors	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>Certified Sub Total</b>	<b>5.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0%</b>
<b>CLASSIFIED FTE</b>							
Director	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	0%
Instructional Aides	-	-	0.88	0.88	0.88	-	(0.88)
Support Staff	0.88	1.75	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>Classified Sub Total</b>	<b>0.88</b>	<b>1.75</b>	<b>0.88</b>	<b>0.88</b>	<b>0.88</b>	<b>-</b>	<b>(0.88)</b>
<b>STAFFING FTE TOTALS</b>	<b>5.88</b>	<b>5.75</b>	<b>4.88</b>	<b>4.88</b>	<b>4.88</b>	<b>4.00</b>	<b>(0.88) -22%</b>

IDEA Federal funds are used for intervention to provide supplemental education opportunities for students who have not reached grade level proficiency.



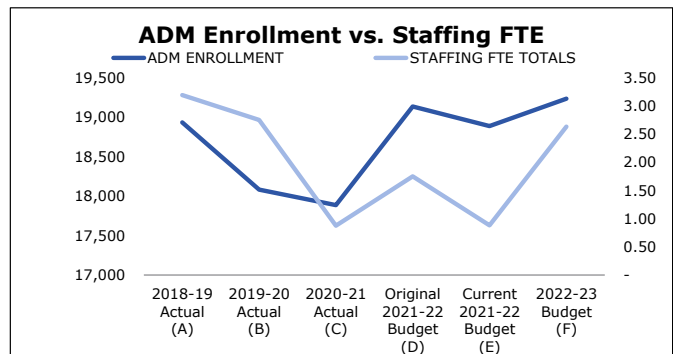
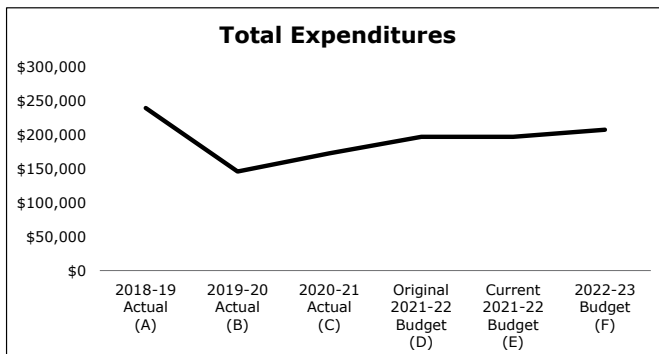
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 291 Preschool VI-B Grant Fund  
Location: 503 Student Support Services  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES									
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change	
<b>DIRECT REVENUE</b>									
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
020 Food Service Meal Sales	-	-	-	-	-	-	-	0%	
046 Other Local Reimbursements	-	-	-	-	-	-	-	0%	
090 Other State Revenue	-	-	-	-	-	-	-	0%	
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%	
190 AK & Other Interm. Agencies	239,608	145,998	172,897	197,106	157,742	157,742	-	0%	
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%	
<b>Total Direct Revenue</b>	<b>239,608</b>	<b>145,998</b>	<b>172,897</b>	<b>197,106</b>	<b>157,742</b>	<b>157,742</b>	<b>-</b>	<b>0%</b>	
<b>APPROPRIATIONS &amp; TRANSFERS</b>									
015 Fund Balance Appropriation	-	-	-	-	39,364	50,000	10,636	27%	
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,364</b>	<b>50,000</b>	<b>10,636</b>	<b>27%</b>	
<b>Total Revenue</b>	<b>239,608</b>	<b>145,998</b>	<b>172,897</b>	<b>197,106</b>	<b>197,106</b>	<b>207,742</b>	<b>10,636</b>	<b>5%</b>	
<b>PERSONNEL EXPENDITURE</b>									
310 Certificated Salaries	\$ 65,813	\$ 61,704	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
320 Non-Certificated Salaries	18,555	32,796	59,867	80,400	80,400	85,955	5,555	7%	
360 Employee Benefits	55,149	27,236	62,572	66,118	66,118	95,439	29,321	44%	
<b>190 AK &amp; Other Interm. Agencies</b>	<b>139,517</b>	<b>121,736</b>	<b>122,439</b>	<b>146,518</b>	<b>146,518</b>	<b>181,394</b>	<b>34,876</b>	<b>24%</b>	
<b>NON-PERSONNEL EXPENDITURE</b>									
410 Professional & Technical Svc	28,679	16,240	779	-	-	-	-	0%	
420 Staff Travel	1,387	-	-	10,000	10,000	8,906	(1,094)	-11%	
425 Student Travel	-	-	-	-	-	-	-	0%	
430 Utility Services	-	-	-	-	-	-	-	0%	
435 Energy	-	-	-	-	-	-	-	0%	
440 Purchased Services	469	625	-	-	-	-	-	0%	
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%	
450 Supplies, Materials & Media	56,999	1,836	41,352	29,063	29,063	9,097	(19,966)	-69%	
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%	
490 Other Expenses	-	1	-	-	-	-	-	0%	
495 Indirect Costs	12,556	5,561	8,327	11,525	11,525	8,345	(3,180)	-28%	
510 Equipment	-	-	-	-	-	-	-	0%	
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%	
<b>Total Non-Personnel</b>	<b>100,091</b>	<b>24,263</b>	<b>50,458</b>	<b>50,588</b>	<b>50,588</b>	<b>26,348</b>	<b>(24,240)</b>	<b>0%</b>	
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>239,608</b>	<b>145,999</b>	<b>172,897</b>	<b>197,106</b>	<b>197,106</b>	<b>207,742</b>	<b>10,636</b>	<b>0%</b>	
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ (1)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	

FUND ADM ENROLLMENT & STAFFING FTE							
<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>18,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.19</b>	<b>19,233.00</b>	<b>346.81</b>
<b>CERTIFIED FTE</b>							<b>2%</b>
Director	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	0%
SPED Teacher	1.00	1.00	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	0%
Counselors	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>Certified Sub Total</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>CLASSIFIED FTE</b>							
Director	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	0%
Instructional Aides	-	-	0.88	1.75	0.88	2.63	1.75
Support Staff	2.19	1.75	-	-	-	-	-100%
Custodial Staff	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>Classified Sub Total</b>	<b>2.19</b>	<b>1.75</b>	<b>0.88</b>	<b>1.75</b>	<b>0.88</b>	<b>2.63</b>	<b>1.75</b>
<b>STAFFING FTE TOTALS</b>	<b>3.19</b>	<b>2.75</b>	<b>0.88</b>	<b>1.75</b>	<b>0.88</b>	<b>2.63</b>	<b>1.75</b>

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



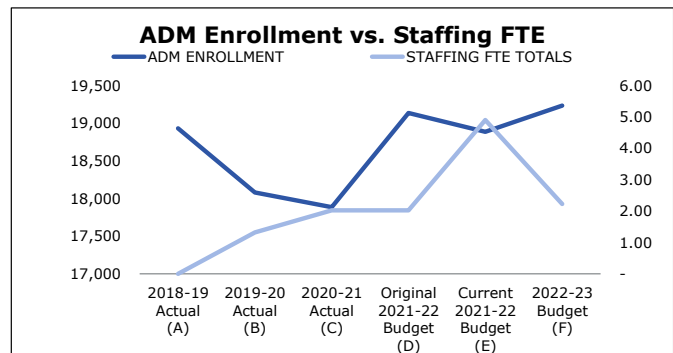
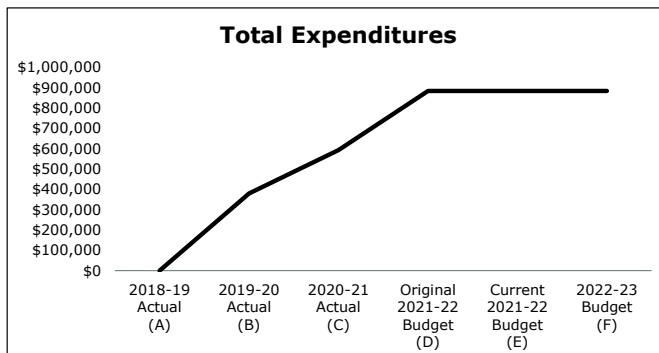
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 298 Title VI-A Success  
Location: 502 Federal Programs  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES									
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change	
<b>DIRECT REVENUE</b>									
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
020 Food Service Meal Sales	-	-	-	-	-	-	-	0%	
046 Other Local Reimbursements	-	-	-	-	-	-	-	0%	
090 Other State Revenue	-	-	-	-	-	-	-	0%	
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%	
190 AK & Other Interm. Agencies	-	379,724	593,083	883,047	883,047	883,047	0	0%	
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%	
<b>Total Direct Revenue</b>	-	379,724	593,083	883,047	883,047	883,047	0	0%	
<b>APPROPRIATIONS &amp; TRANSFERS</b>									
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%	
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Appropriations &amp; Transfers</b>	-	-	-	-	-	-	-	0%	
<b>Total Revenue</b>	-	379,724	593,083	883,047	883,047	883,047	0	0%	
<b>PERSONNEL EXPENDITURE</b>									
310 Certificated Salaries	\$ -	\$ 13,525	\$ 11,503	\$ 248,012	\$ 249,936	\$ 251,436	\$ 1,500	1%	
320 Non-Certificated Salaries	-	38,562	50,173	66,419	66,419	68,412	1,993	3%	
360 Employee Benefits	-	17,072	35,068	179,077	179,306	193,650	14,344	8%	
<b>190 AK &amp; Other Interm. Agencies</b>	-	69,159	96,744	493,508	495,661	513,498	17,837	4%	
<b>NON-PERSONNEL EXPENDITURE</b>									
410 Professional & Technical Svc	-	286,436	432,670	300,545	300,000	300,000	-	0%	
420 Staff Travel	-	-	34	240	-	-	-	0%	
425 Student Travel	-	-	-	-	-	-	-	0%	
430 Utility Services	-	-	-	-	-	-	-	0%	
435 Energy	-	-	-	-	-	-	-	0%	
440 Purchased Services	-	-	-	-	-	-	-	0%	
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%	
450 Supplies, Materials & Media	-	9,665	35,070	37,202	35,792	22,836	(12,956)	-36%	
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%	
490 Other Expenses	-	-	-	-	-	-	-	0%	
495 Indirect Costs	-	14,464	28,565	51,553	51,594	46,713	(4,881)	-9%	
510 Equipment	-	-	-	-	-	-	-	0%	
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%	
<b>Total Non-Personnel</b>	-	310,565	496,339	389,540	387,386	369,549	(17,837)	0%	
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	-	379,724	593,083	883,047	883,047	883,047	-	0%	
<b>FUND TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4%	

FUND ADM ENROLLMENT & STAFFING FTE							
	18,931.80	18,080.25	17,885.13	19,135.00	18,886.19	19,233.00	346.81 100%
<b>ADM ENROLLMENT</b>							
<b>CERTIFICATED FTE</b>							
Director	-	-	0.15	0.15	0.15	0.05	(0.10) 0%
Administrator	-	-	-	-	-	0.30	0.30 0%
Classroom Teacher	-	0.82	-	-	2.00	-	(2.00) 100%
SPED Teacher	-	-	-	-	-	-	- 0%
Specialist - School	-	-	1.00	-	-	-	- 0%
Counselor	-	-	-	-	-	-	- 0%
Nurse	-	-	-	-	-	-	- 0%
Specialist - Department	-	-	-	1.00	1.00	1.00	- 0%
<b>TOTAL CERTIFICATED</b>	-	0.82	1.15	1.15	3.15	1.35	(1.80) 100%
<b>NON-CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	- 0%
Supervisor	-	-	-	-	-	-	- 0%
Instructional Aide	-	-	-	-	-	-	- 0%
Support Staff	-	0.50	0.88	0.88	1.75	0.88	(0.88) 100%
Custodial Staff	-	-	-	-	-	-	- 0%
Specialist - Department	-	-	-	-	-	-	- 0%
<b>TOTAL NON-CERTIFICATED</b>	-	0.50	0.88	0.88	1.75	0.88	(0.88) 100%
<b>STAFFING FTE TOTALS</b>	-	1.32	2.03	2.03	4.90	2.23	(2.68) 100%

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



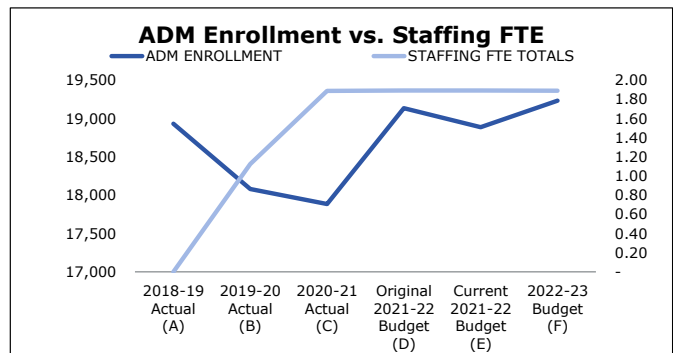
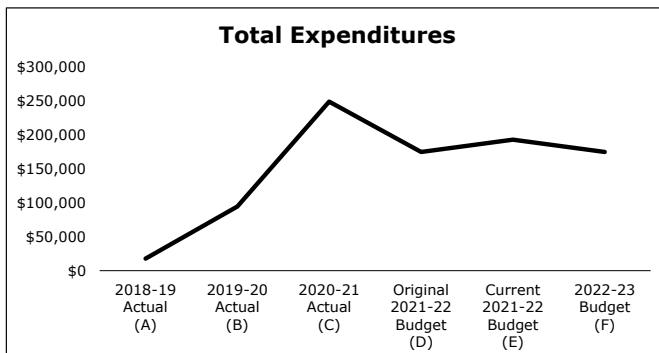
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 310 Title I-A Level II School Improvement  
Location: 502 Federal Programs  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES									
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change	
<b>DIRECT REVENUE</b>									
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
020 Food Service Meal Sales	-	-	-	-	-	-	-	0%	
046 Other Local Reimbursements	-	-	-	-	-	-	-	0%	
090 Other State Revenue	-	-	-	-	-	-	-	0%	
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%	
190 AK & Other Interm. Agencies	17,746	94,576	249,163	175,000	193,000	175,000	(18,000)	-9%	
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%	
<b>Total Direct Revenue</b>	<b>17,746</b>	<b>94,576</b>	<b>249,163</b>	<b>175,000</b>	<b>193,000</b>	<b>175,000</b>	<b>(18,000)</b>	<b>-9%</b>	
<b>APPROPRIATIONS &amp; TRANSFERS</b>									
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%	
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Total Revenue</b>	<b>17,746</b>	<b>94,576</b>	<b>249,163</b>	<b>175,000</b>	<b>193,000</b>	<b>175,000</b>	<b>(18,000)</b>	<b>-9%</b>	
<b>PERSONNEL EXPENDITURE</b>									
310 Certificated Salaries	\$ -	\$ 18,890	\$ 73,689	\$ 81,976	\$ 51,514	\$ 51,823	\$ 309	1%	
320 Non-Certificated Salaries	83	20,201	38,907	31,747	43,614	44,922	1,308	3%	
360 Employee Benefits	7	16,015	64,797	34,915	33,956	36,672	2,717	8%	
<b>190 AK &amp; Other Interm. Agencies</b>	<b>90</b>	<b>55,106</b>	<b>177,393</b>	<b>148,638</b>	<b>129,084</b>	<b>133,418</b>	<b>4,334</b>	<b>3%</b>	
<b>NON-PERSONNEL EXPENDITURE</b>									
410 Professional & Technical Svc	15,476	18,600	25,196	5,000	6,000	5,000	(1,000)	-17%	
420 Staff Travel	-	1,832	96	-	18,371	1,000	(17,371)	-95%	
425 Student Travel	-	-	-	-	-	-	-	0%	
430 Utility Services	-	-	-	-	-	-	-	0%	
435 Energy	-	-	-	-	-	-	-	0%	
440 Purchased Services	-	-	-	-	-	-	-	0%	
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%	
450 Supplies, Materials & Media	1,250	14,124	34,478	11,011	28,261	26,325	(1,936)	-7%	
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%	
490 Other Expenses	-	-	-	-	-	-	-	0%	
495 Indirect Costs	930	4,914	12,000	10,351	11,284	9,258	(2,027)	-18%	
510 Equipment	-	-	-	-	-	-	-	0%	
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%	
<b>Total Non-Personnel</b>	<b>17,656</b>	<b>39,470</b>	<b>71,770</b>	<b>26,362</b>	<b>63,916</b>	<b>41,583</b>	<b>(22,334)</b>	<b>0%</b>	
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>17,746</b>	<b>94,576</b>	<b>249,163</b>	<b>175,000</b>	<b>193,000</b>	<b>175,000</b>	<b>(18,000)</b>	<b>0%</b>	
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>13%</b>	

FUND ADM ENROLLMENT & STAFFING FTE							
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)
<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>18,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.19</b>	<b>19,233.00</b>	<b>346.81</b>
<b>CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	0%
Classroom Teacher	-	0.25	0.25	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	0%
Specialist - School	-	-	0.20	0.45	0.45	0.45	0%
Counselor	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>TOTAL CERTIFICATED</b>	<b>-</b>	<b>0.25</b>	<b>0.45</b>	<b>0.45</b>	<b>0.45</b>	<b>0.45</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	0%
Instructional Aide	-	0.88	1.44	1.44	1.44	1.44	100%
Support Staff	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>TOTAL NON-CERTIFICATED</b>	<b>-</b>	<b>0.88</b>	<b>1.44</b>	<b>1.44</b>	<b>1.44</b>	<b>1.44</b>	<b>100%</b>
<b>STAFFING FTE TOTALS</b>	<b>-</b>	<b>1.13</b>	<b>1.89</b>	<b>1.89</b>	<b>1.89</b>	<b>1.89</b>	<b>100%</b>

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.



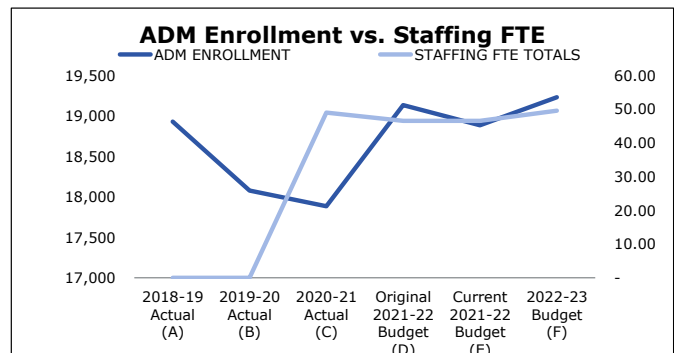
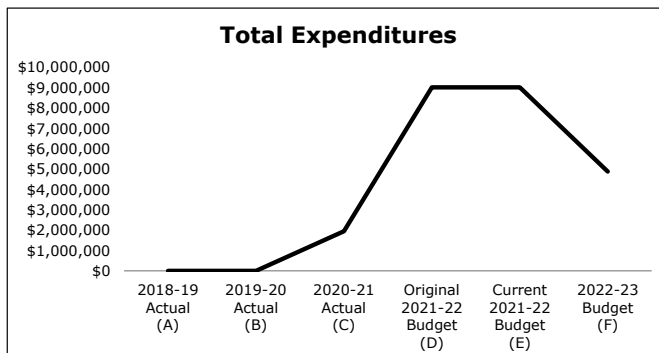
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 324 ESSER II COVID Relief  
Location: 502 Federal Programs  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES									
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change	
<b>DIRECT REVENUE</b>									
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
020 Meal Revenue	-	-	-	-	-	-	-	0%	
046 Other Local Reimbursements	-	-	-	-	-	-	-	0%	
090 Other State Revenue	-	-	-	-	-	-	-	0%	
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%	
190 AK & Other Interm. Agencies	-	-	1,941,684	9,016,225	9,016,225	4,878,072	(4,138,153)	-46%	
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%	
<b>Total Direct Revenue</b>	-	-	1,941,684	9,016,225	9,016,225	4,878,072	(4,138,153)	-46%	
<b>APPROPRIATIONS &amp; TRANSFERS</b>									
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%	
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Appropriations &amp; Transfers</b>	-	-	-	-	-	-	-	0%	
<b>Total Revenue</b>	-	-	1,941,684	9,016,225	9,016,225	4,878,072	(4,138,153)	-46%	
<b>PERSONNEL EXPENDITURE</b>									
310 Certificated Salaries	\$ -	\$ -	\$ 169,223	\$ 3,052,405	\$ 3,151,248	\$ 2,518,519	\$ (632,729)	-20%	
320 Non-Certificated Salaries	-	-	20,364	599,885	533,625	250,823	(282,803)	-53%	
360 Employee Benefits	-	-	32,684	1,608,796	1,570,344	1,242,306	(328,038)	-21%	
<b>190 AK &amp; Other Interm. Agencies</b>	-	-	222,271	5,261,086	5,255,217	4,011,648	(1,243,570)	-24%	
<b>NON-PERSONNEL EXPENDITURE</b>									
410 Professional & Technical Svc	-	-	-	186,931	207,211	150,000	(57,211)	-28%	
420 Staff Travel	-	-	-	25,000	-	-	-	0%	
425 Student Travel	-	-	-	1,003	18,417	18,000	(417)	-2%	
430 Utility Services	-	-	-	-	-	-	-	0%	
435 Energy	-	-	-	-	-	-	-	0%	
440 Purchased Services	-	-	-	31,738	17,250	15,000	(2,250)	-13%	
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%	
450 Supplies, Materials & Media	-	-	1,625,896	2,977,997	2,989,568	420,374	(2,569,193)	-86%	
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%	
490 Other Expenses	-	-	-	5,300	5,255	5,000	(255)	-5%	
495 Indirect Costs	-	-	93,517	527,170	518,302	258,050	(260,252)	-50%	
510 Equipment	-	-	-	-	5,005	-	(5,005)	-100%	
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%	
<b>Total Non-Personnel</b>	-	-	1,719,413	3,755,139	3,761,008	866,424	(2,894,584)	0%	
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	-	-	1,941,684	9,016,225	9,016,225	4,878,072	(4,138,153)	0%	
<b>FUND TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	22%	

FUND ADM ENROLLMENT & STAFFING FTE							
<b>ADM ENROLLMENT</b>	18,931.80	18,080.25	17,885.13	19,135.00	18,886.19	19,233.00	346.81 100%
<b>CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	0%
Classroom Teacher	-	-	26.39	15.89	15.89	39.89	24.00 100%
SPED Teacher	-	-	1.99	0.99	0.99	0.99	- 0%
Specialist - School	-	-	1.00	-	-	-	- 0%
Counselor	-	-	1.50	16.00	16.00	-	(16.00) 100%
Nurse	-	-	4.20	-	-	-	- 0%
Specialist - Department	-	-	3.75	1.00	1.00	-	(1.00) 100%
<b>TOTAL CERTIFICATED</b>	-	-	38.83	33.88	33.88	40.88	7.00 100%
<b>NON-CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	- 0%
Supervisor	-	-	-	-	-	-	- 0%
Instructional Aide	-	-	7.47	7.13	7.13	7.13	- 100%
Support Staff	-	-	-	0.10	0.10	0.10	- 0%
Custodial Staff	-	-	2.75	5.50	5.50	1.50	(4.00) 100%
Specialist - Department	-	-	-	-	-	-	- 0%
<b>TOTAL NON-CERTIFICATED</b>	-	-	10.22	12.73	12.73	8.72	(4.00) 100%
<b>STAFFING FTE TOTALS</b>	-	-	49.05	46.61	46.61	49.60	3.00 100%

Funds provided to offset the additional necessary expenditures due to the public health emergency with respect to the Coronavirus through September 2023.



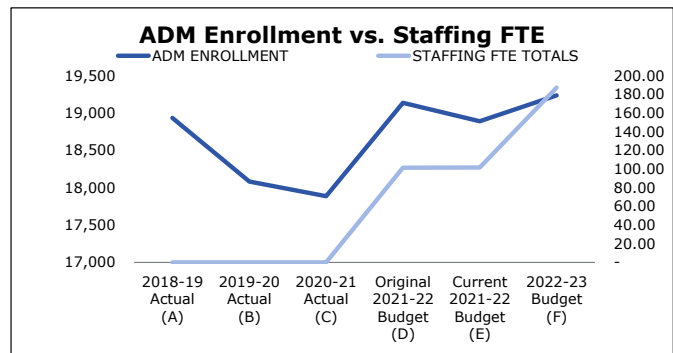
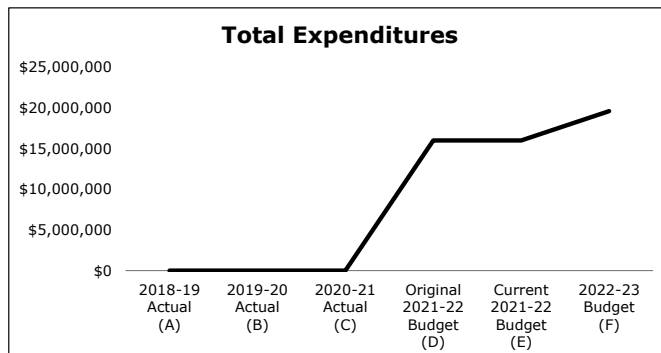
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 325 APR: ESSER III  
Location: 502 Federal Programs  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES										
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change		
<b>DIRECT REVENUE</b>										
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%		
020 Meal Revenue	-	-	-	-	-	-	-	0%		
046 Other Local Reimbursements	-	-	-	-	-	-	-	0%		
090 Other State Revenue	-	-	-	-	-	-	-	0%		
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%		
190 AK & Other Interm. Agencies	-	-	-	15,983,351	15,983,351	19,588,339	3,604,988	23%		
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%		
<b>Total Direct Revenue</b>	-	-	-	<b>15,983,351</b>	<b>15,983,351</b>	<b>19,588,339</b>	<b>3,604,988</b>	<b>23%</b>		
<b>APPROPRIATIONS &amp; TRANSFERS</b>										
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%		
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%		
<b>Total Appropriations &amp; Transfers</b>	-	-	-	-	-	-	-	0%		
<b>Total Revenue</b>	-	-	-	<b>15,983,351</b>	<b>15,983,351</b>	<b>19,588,339</b>	<b>3,604,988</b>	<b>23%</b>		
<b>PERSONNEL EXPENDITURE</b>										
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ 7,964,232	\$ 7,949,717	\$ 10,271,078	\$ 2,321,362	29%		
320 Non-Certificated Salaries	-	-	-	415,691	569,248	853,872	284,624	50%		
360 Employee Benefits	-	-	-	3,737,404	3,596,061	4,240,712	644,652	18%		
<b>190 AK &amp; Other Interm. Agencies</b>	-	-	-	<b>12,117,327</b>	<b>12,115,026</b>	<b>15,365,663</b>	<b>3,250,637</b>	<b>27%</b>		
<b>NON-PERSONNEL EXPENDITURE</b>										
410 Professional & Technical Svc	-	-	-	297,610	311,702	310,000	(1,702)	-1%		
420 Staff Travel	-	-	-	40,000	40,000	40,000	-	0%		
425 Student Travel	-	-	-	54,000	20,666	65,000	44,334	215%		
430 Utility Services	-	-	-	30,000	-	-	-	0%		
435 Energy	-	-	-	-	-	-	-	0%		
440 Purchased Services	-	-	-	50,000	65,000	65,000	-	0%		
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%		
450 Supplies, Materials & Media	-	-	-	1,852,819	2,010,663	2,286,453	275,790	14%		
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%		
490 Other Expenses	-	-	-	220,000	220,000	220,000	-	0%		
495 Indirect Costs	-	-	-	934,531	813,231	1,036,223	222,992	27%		
510 Equipment	-	-	-	387,064	387,064	200,000	(187,064)	-48%		
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%		
<b>Total Non-Personnel</b>	-	-	-	<b>3,866,024</b>	<b>3,868,326</b>	<b>4,222,676</b>	<b>354,350</b>	<b>0%</b>		
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%		
<b>Total Expenditures</b>	-	-	-	<b>15,983,351</b>	<b>15,983,351</b>	<b>19,588,339</b>	<b>3,604,988</b>	<b>0%</b>		
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>4%</b>		

FUND ADM ENROLLMENT & STAFFING FTE							
	18,931.80	18,080.25	17,885.13	19,135.00	18,886.19	19,233.00	346.81
<b>ADM ENROLLMENT</b>							<b>100%</b>
<b>CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	84.97	85.97	162.97	77.00
SPED Teacher	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	0.61	0.61	0.61	-
<b>TOTAL CERTIFICATED</b>	-	-	-	<b>85.58</b>	<b>86.58</b>	<b>163.58</b>	<b>77.00</b>
<b>NON-CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	0%
Instructional Aide	-	-	-	9.78	10.88	16.32	5.44
Support Staff	-	-	-	3.81	2.00	3.50	1.50
Custodial Staff	-	-	-	2.00	2.00	3.50	1.50
Specialist - Department	-	-	-	-	-	-	0%
<b>TOTAL NON-CERTIFICATED</b>	-	-	-	<b>15.59</b>	<b>14.88</b>	<b>23.32</b>	<b>8.44</b>
<b>STAFFING FTE TOTALS</b>	-	-	-	<b>101.17</b>	<b>101.45</b>	<b>186.90</b>	<b>85.45</b>

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.



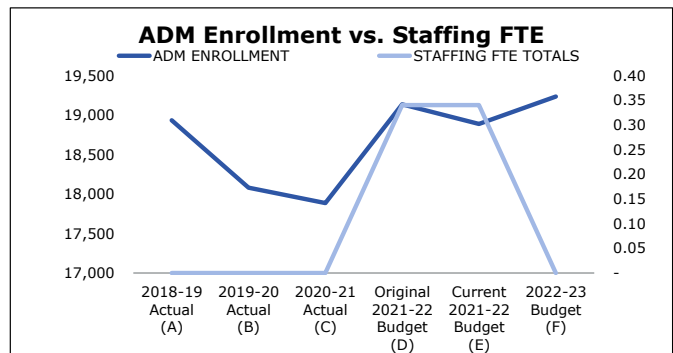
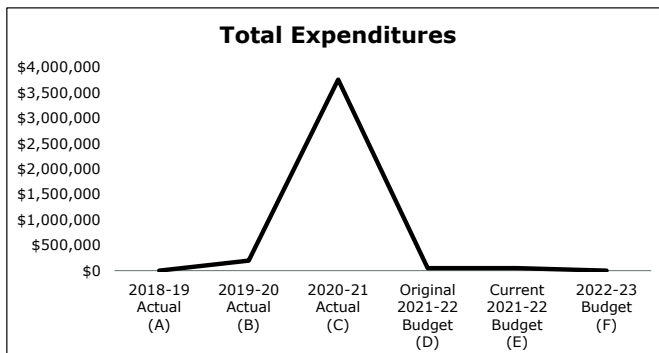
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 349 Cares Act  
Location: 502 Federal Programs  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES									
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change	
<b>DIRECT REVENUE</b>									
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
020 Meal Revenue	-	-	-	-	-	-	-	0%	
046 Other Local Reimbursements	-	-	-	-	-	-	-	0%	
090 Other State Revenue	-	195,578	3,754,027	47,746	47,746	-	(47,746)	-100%	
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%	
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-	0%	
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%	
<b>Total Direct Revenue</b>	-	195,578	3,754,027	47,746	47,746	-	(47,746)	-100%	
<b>APPROPRIATIONS &amp; TRANSFERS</b>									
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%	
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Appropriations &amp; Transfers</b>	-	-	-	-	-	-	-	0%	
<b>Total Revenue</b>	-	195,578	3,754,027	47,746	47,746	-	(47,746)	-100%	
<b>PERSONNEL EXPENDITURE</b>									
310 Certificated Salaries	\$ -	\$ -	\$ 1,377,354	\$ 6,384	\$ 7,376	\$ -	\$ (7,376)	-100%	
320 Non-Certificated Salaries	-	-	132,341	-	-	-	-	0%	
360 Employee Benefits	-	-	733,508	233	752	-	(752)	-100%	
<b>190 AK &amp; Other Interm. Agencies</b>	-	-	2,243,203	6,617	8,127	-	(8,127)	-100%	
<b>NON-PERSONNEL EXPENDITURE</b>									
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%	
420 Staff Travel	-	23,754	330	-	-	-	-	0%	
425 Student Travel	-	-	-	-	-	-	-	0%	
430 Utility Services	-	11,818	-	-	-	-	-	0%	
435 Energy	-	-	-	-	-	-	-	0%	
440 Purchased Services	-	830	2,211	-	-	-	-	0%	
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%	
450 Supplies, Materials & Media	-	151,726	1,327,478	38,164	36,827	-	(36,827)	-100%	
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%	
490 Other Expenses	-	-	-	-	-	-	-	0%	
495 Indirect Costs	-	7,450	180,805	2,965	2,792	-	(2,792)	-100%	
510 Equipment	-	-	-	-	-	-	-	0%	
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%	
<b>Total Non-Personnel</b>	-	195,578	1,510,824	41,129	39,618	-	(39,618)	0%	
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	-	195,578	3,754,027	47,746	47,746	-	(47,746)	0%	
<b>FUND TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	

FUND ADM ENROLLMENT & STAFFING FTE							
	18,931.80	18,080.25	17,885.13	19,135.00	18,886.19	19,233.00	346.81 100%
<b>ADM ENROLLMENT</b>							
<b>CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>TOTAL CERTIFICATED</b>	-	-	-	-	-	-	0%
<b>NON-CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	0%
Instructional Aide	-	-	-	-	-	-	0%
Support Staff	-	-	-	0.34	0.34	-	0%
Custodial Staff	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>TOTAL NON-CERTIFICATED</b>	-	-	-	0.34	0.34	-	0%
<b>STAFFING FTE TOTALS</b>	-	-	-	0.34	0.34	-	0%

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



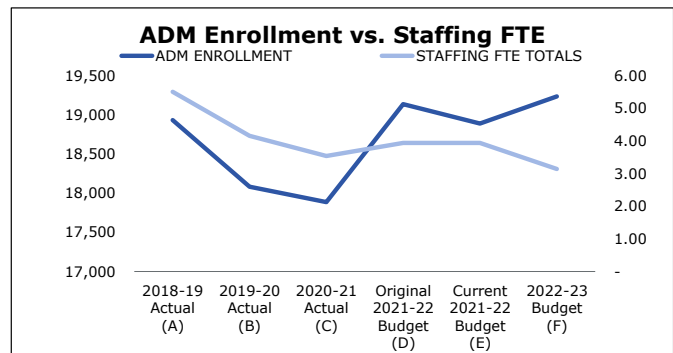
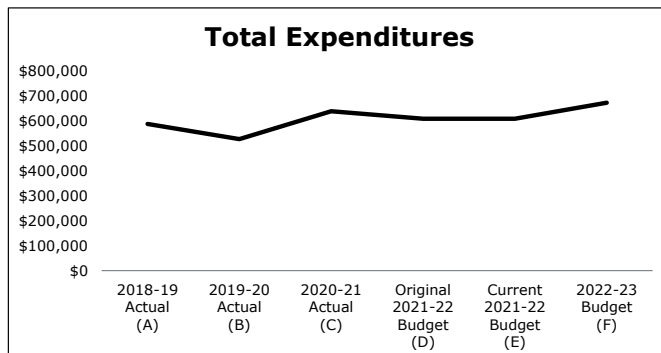
**Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget**

Fund: 352 Indian Education  
Location: 502 Federal Programs  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES									
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change	
<b>DIRECT REVENUE</b>									
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
020 Food Service Meal Sales	-	-	-	-	-	-	-	0%	
046 Other Local Reimbursements	-	-	-	-	-	-	-	0%	
090 Other State Revenue	-	-	-	-	-	-	-	0%	
140 Direct Federal Revenue	587,627	527,147	638,599	608,928	608,928	673,037	64,109	11%	
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-	0%	
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%	
<b>Total Direct Revenue</b>	<b>587,627</b>	<b>527,147</b>	<b>638,599</b>	<b>608,928</b>	<b>608,928</b>	<b>673,037</b>	<b>64,109</b>	<b>11%</b>	
<b>APPROPRIATIONS &amp; TRANSFERS</b>									
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%	
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Total Revenue</b>	<b>587,627</b>	<b>527,147</b>	<b>638,599</b>	<b>608,928</b>	<b>608,928</b>	<b>673,037</b>	<b>64,109</b>	<b>11%</b>	
<b>PERSONNEL EXPENDITURE</b>									
310 Certificated Salaries	\$ 313,762	\$ 270,271	\$ 320,320	\$ 260,190	\$ 230,886	\$ 181,742	\$ (49,144)	-21%	
320 Non-Certificated Salaries	35,733	52,850	46,031	42,999	41,745	115,612	73,867	177%	
360 Employee Benefits	165,866	146,415	172,023	127,491	122,299	178,092	55,793	46%	
<b>190 AK &amp; Other Interm. Agencies</b>	<b>515,361</b>	<b>469,536</b>	<b>538,374</b>	<b>430,680</b>	<b>394,930</b>	<b>475,445</b>	<b>80,515</b>	<b>20%</b>	
<b>NON-PERSONNEL EXPENDITURE</b>									
410 Professional & Technical Svc	16,200	17,760	29,400	28,300	26,150	60,000	33,850	129%	
420 Staff Travel	738	234	87	750	4,326	4,700	374	9%	
425 Student Travel	1,387	-	-	1,000	4,000	1,000	(3,000)	-75%	
430 Utility Services	-	-	1,252	8,100	10,000	8,100	(1,900)	-19%	
435 Energy	-	-	-	-	-	-	-	0%	
440 Purchased Services	838	178	893	3,699	4,520	5,000	481	11%	
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%	
450 Supplies, Materials & Media	22,023	19,359	38,600	103,608	121,954	83,088	(38,866)	-32%	
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%	
490 Other Expenses	288	-	-	100	10,000	100	(9,900)	-99%	
495 Indirect Costs	30,793	20,080	29,993	32,691	33,048	35,604	2,555	8%	
510 Equipment	-	-	-	-	-	-	-	0%	
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%	
<b>Total Non-Personnel</b>	<b>72,266</b>	<b>57,611</b>	<b>100,225</b>	<b>178,248</b>	<b>213,998</b>	<b>197,592</b>	<b>(16,407)</b>	<b>0%</b>	
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>587,627</b>	<b>527,147</b>	<b>638,599</b>	<b>608,928</b>	<b>608,928</b>	<b>673,037</b>	<b>64,109</b>	<b>0%</b>	
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>10%</b>	

FUND ADM ENROLLMENT & STAFFING FTE							
	18,931.80	18,080.25	17,885.13	19,135.00	18,886.19	19,233.00	346.81 100%
<b>ADM ENROLLMENT</b>							
<b>CERTIFICATED FTE</b>							
Director	-	-	0.10	0.20	0.20	-	(0.20) 0%
Administrator	-	-	-	-	-	0.10	0.10 0%
Classroom Teacher	4.25	3.00	1.25	1.50	1.50	1.50	- 100%
SPED Teacher	-	-	-	-	-	-	- 0%
Specialist - School	-	-	1.15	1.40	1.40	-	(1.40) 100%
Counselor	-	-	-	-	-	-	- 0%
Nurse	-	-	-	-	-	-	- 0%
Specialist - Department	-	0.40	0.20	-	-	0.70	0.70 0%
<b>TOTAL CERTIFICATED</b>	<b>4.25</b>	<b>3.40</b>	<b>2.70</b>	<b>3.10</b>	<b>3.10</b>	<b>2.30</b>	<b>(0.80) 100%</b>
<b>NON-CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	- 0%
Supervisor	-	-	-	-	-	-	- 0%
Instructional Aide	-	0.25	0.44	0.44	0.44	0.44	- 0%
Support Staff	1.25	0.50	-	0.40	0.40	0.40	- 0%
Custodial Staff	-	-	-	-	-	-	- 0%
Specialist - Department	-	-	0.40	-	-	-	- 0%
<b>TOTAL NON-CERTIFICATED</b>	<b>1.25</b>	<b>0.75</b>	<b>0.84</b>	<b>0.84</b>	<b>0.84</b>	<b>0.84</b>	<b>- 0%</b>
<b>STAFFING FTE TOTALS</b>	<b>5.50</b>	<b>4.15</b>	<b>3.54</b>	<b>3.94</b>	<b>3.94</b>	<b>3.14</b>	<b>(0.80) 100%</b>

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



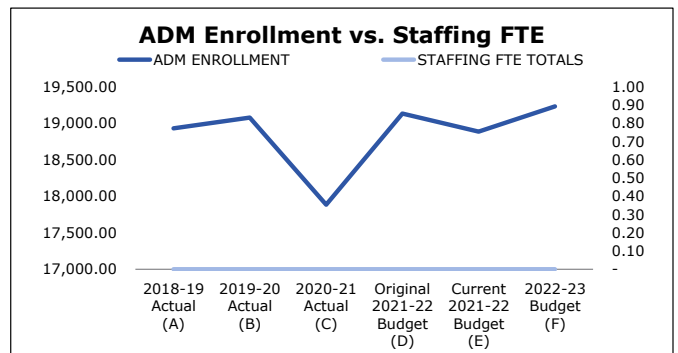
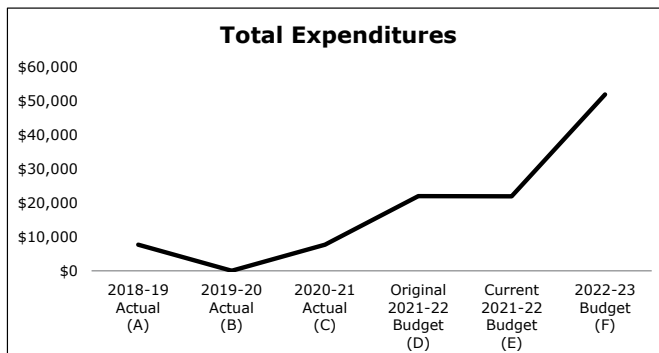
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 382 Mat-Su Construction Trades  
Location: 505 Career & Technical Education  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES									
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change	
<b>DIRECT REVENUE</b>									
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
020 Food Service Meal Sales	-	-	-	-	-	-	-	0%	
046 Other Local Revenue	-	-	-	-	-	-	-	0%	
090 Other State Revenue	-	-	-	-	-	-	-	0%	
140 Direct Federal	-	-	-	-	-	-	-	0%	
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-	0%	
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%	
<b>Total Direct Revenue</b>	-	-	-	-	-	-	-	0%	
<b>APPROPRIATIONS &amp; TRANSFERS</b>									
015 Use of Fund Balance	7,728	30	7,713	22,030	22,000	52,000	30,000	136%	
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Appropriations &amp; Transfers</b>	<b>7,728</b>	<b>30</b>	<b>7,713</b>	<b>22,030</b>	<b>22,000</b>	<b>52,000</b>	<b>30,000</b>	<b>136%</b>	
<b>Total Revenue</b>	<b>7,728</b>	<b>30</b>	<b>7,713</b>	<b>22,030</b>	<b>22,000</b>	<b>52,000</b>	<b>30,000</b>	<b>136%</b>	
<b>PERSONNEL EXPENDITURE</b>									
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%	
360 Employee Benefits	-	-	-	-	-	-	-	0%	
<b>190 AK &amp; Other Interm. Agencies</b>	-	-	-	-	-	-	-	0%	
<b>NON-PERSONNEL EXPENDITURE</b>									
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%	
420 Staff Travel	-	-	-	-	-	-	-	0%	
425 Student Travel	-	-	-	-	-	-	-	0%	
430 Utility Services	-	-	-	-	-	-	-	0%	
435 Energy	-	-	-	-	-	-	-	0%	
440 Purchased Services	1,950	30	1,950	2,000	2,000	2,000	-	0%	
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%	
450 Supplies, Materials & Media	5,753	-	5,753	20,000	20,000	50,000	30,000	150%	
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%	
490 Other Expenses	25	-	10	30	-	-	-	0%	
495 Indirect Costs	-	-	-	-	-	-	-	0%	
510 Equipment	-	-	-	-	-	-	-	0%	
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%	
<b>Total Non-Personnel</b>	<b>7,728</b>	<b>30</b>	<b>7,713</b>	<b>22,030</b>	<b>22,000</b>	<b>52,000</b>	<b>30,000</b>	<b>136%</b>	
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>7,728</b>	<b>30</b>	<b>7,713</b>	<b>22,030</b>	<b>22,000</b>	<b>52,000</b>	<b>30,000</b>	<b>136%</b>	
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	

FUND ADM ENROLLMENT & STAFFING FTE							
<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.19</b>	<b>19,233.00</b>	<b>346.81</b>
<b>CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>Total Certificated</b>	-	-	-	-	-	-	0%
<b>NON-CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	0%
Instructional Aide	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	-	-	-	-	-	-	0%
<b>STAFFING FTE TOTALS</b>	-	-	-	-	-	-	0%

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



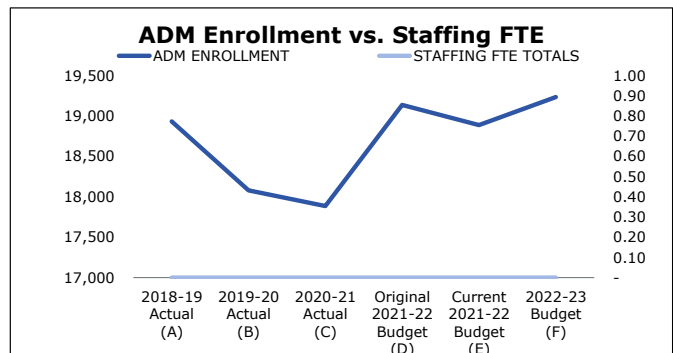
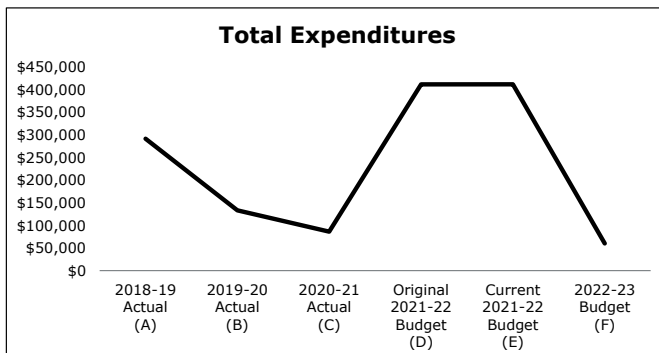
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 387 Mat-Su Health Foundation Grants  
Location: 502 Federal Programs  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES									
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change	
<b>DIRECT REVENUE</b>									
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	
020 Food Service Meal Sales	-	-	-	-	-	-	-	0%	
046 Other Local Reimbursements	291,950	133,250	98,480	412,054	412,054	60,176	(351,878)	-85%	
090 Other State Revenue	-	-	-	-	-	-	-	0%	
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%	
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-	0%	
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%	
<b>Total Direct Revenue</b>	<b>291,950</b>	<b>133,250</b>	<b>98,480</b>	<b>412,054</b>	<b>412,054</b>	<b>60,176</b>	<b>(351,878)</b>	<b>-85%</b>	
<b>APPROPRIATIONS &amp; TRANSFERS</b>									
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%	
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Total Revenue</b>	<b>291,950</b>	<b>133,250</b>	<b>98,480</b>	<b>412,054</b>	<b>412,054</b>	<b>60,176</b>	<b>(351,878)</b>	<b>-85%</b>	
<b>PERSONNEL EXPENDITURE</b>									
310 Certificated Salaries	\$ 47,653	\$ 13,875	\$ 175	\$ -	\$ -	\$ -	\$ -	0%	
320 Non-Certificated Salaries	37,475	9,563	-	-	-	-	-	0%	
360 Employee Benefits	6,451	1,592	7	-	-	-	-	0%	
<b>190 AK &amp; Other Interm. Agencies</b>	<b>91,579</b>	<b>25,030</b>	<b>182</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>NON-PERSONNEL EXPENDITURE</b>									
410 Professional & Technical Svc	160,113	39,103	9,109	9,852	22,950	-	(22,950)	-100%	
420 Staff Travel	-	147	-	-	-	-	-	0%	
425 Student Travel	426	-	-	-	-	-	-	0%	
430 Utility Services	-	-	3,226	351,878	351,878	-	(351,878)	-100%	
435 Energy	-	-	-	-	-	-	-	0%	
440 Purchased Services	9,726	2,269	-	-	-	-	-	0%	
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%	
450 Supplies, Materials & Media	30,106	66,599	69,563	50,324	37,226	60,176	22,950	62%	
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%	
490 Other Expenses	-	102	-	-	-	-	-	0%	
495 Indirect Costs	-	-	-	-	-	-	-	0%	
510 Equipment	-	-	4,265	-	-	-	-	0%	
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%	
<b>Total Non-Personnel</b>	<b>200,371</b>	<b>108,220</b>	<b>86,163</b>	<b>412,054</b>	<b>412,054</b>	<b>60,176</b>	<b>(351,878)</b>	<b>0%</b>	
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	<b>291,950</b>	<b>133,250</b>	<b>86,345</b>	<b>412,054</b>	<b>412,054</b>	<b>60,176</b>	<b>(351,878)</b>	<b>0%</b>	
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,135</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>85%</b>	

FUND ADM ENROLLMENT & STAFFING FTE							
<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>18,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.19</b>	<b>19,233.00</b>	<b>346.81 100%</b>
<b>CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>TOTAL CERTIFICATED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	0%
Instructional Aide	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>TOTAL NON-CERTIFICATED</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>

Funds help provide a stronger focus on health and wellness to students and employees.



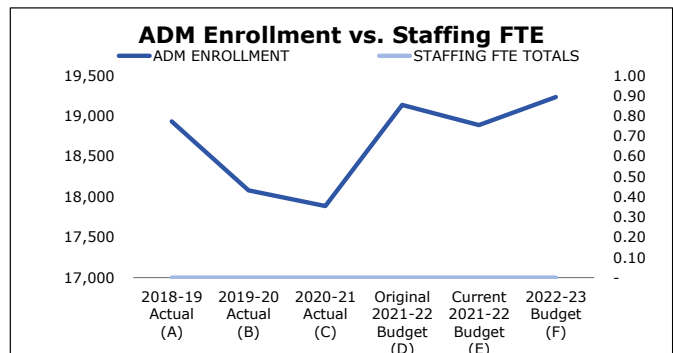
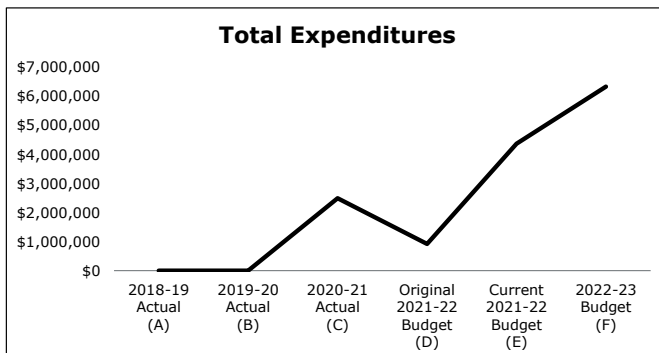
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 395 Renewal and Replacement Fund  
Location: 501 District Wide  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES								
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>DIRECT REVENUE</b>								
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ 1,650,000	\$ 1,767,415	\$ 117,415	7%
020 Food Service Meal Sales	-	-	-	-	-	-	-	0%
046 Other Local Reimbursements	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
<b>Total Direct Revenue</b>	-	-	-	-	<b>1,650,000</b>	<b>1,767,415</b>	<b>117,415</b>	<b>7%</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>								
015 Fund Balance Appropriation	-	-	-	922,540	922,540	4,562,232	3,639,692	395%
250 Transfers from Other Funds	-	-	3,411,187	-	1,792,672	-	(1,792,672)	-100%
<b>Total Appropriations &amp; Transfers</b>	-	-	<b>3,411,187</b>	<b>922,540</b>	<b>2,715,212</b>	<b>4,562,232</b>	<b>1,847,020</b>	<b>68%</b>
<b>Total Revenue</b>	-	-	<b>3,411,187</b>	<b>922,540</b>	<b>4,365,212</b>	<b>6,329,647</b>	<b>1,964,435</b>	<b>45%</b>
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ -	\$ 77,197	\$ 19,934	\$ 44,934	\$ 36,300	\$ (8,634)	-19%
320 Non-Certificated Salaries	-	-	-	18,035	28,035	3,898	(24,137)	-86%
360 Employee Benefits	-	-	10,181	4,447	9,362	6,215	(3,147)	-34%
<b>190 AK &amp; Other Interm. Agencies</b>	-	-	<b>87,378</b>	<b>42,416</b>	<b>82,331</b>	<b>46,413</b>	<b>(35,918)</b>	<b>-44%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	12,351	53,518	53,518	66,133	12,615	24%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	932,644	500,871	1,150,871	1,041,941	(108,930)	-9%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	-	-	1,446,169	321,532	2,524,289	4,583,657	2,059,368	82%
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	30	30	-	(30)	-100%
495 Indirect Costs	-	-	-	-	-	-	-	0%
510 Equipment	-	-	10,104	4,173	554,173	591,503	37,330	7%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	-	-	<b>2,401,268</b>	<b>880,124</b>	<b>4,282,881</b>	<b>6,283,234</b>	<b>2,000,353</b>	<b>0%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	<b>2,488,646</b>	<b>922,540</b>	<b>4,365,212</b>	<b>6,329,647</b>	<b>1,964,435</b>	<b>0%</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 922,541</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-89%</b>

FUND ADM ENROLLMENT & STAFFING FTE							
<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>18,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.19</b>	<b>19,233.00</b>	<b>346.81 100%</b>
<b>CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	0%
Specialist - School	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>TOTAL CERTIFICATED</b>	-	-	-	-	-	-	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	0%
Instructional Aide	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>TOTAL NON-CERTIFICATED</b>	-	-	-	-	-	-	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	-	-	-	-	-	-	<b>0%</b>

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



# Debt Service Fund

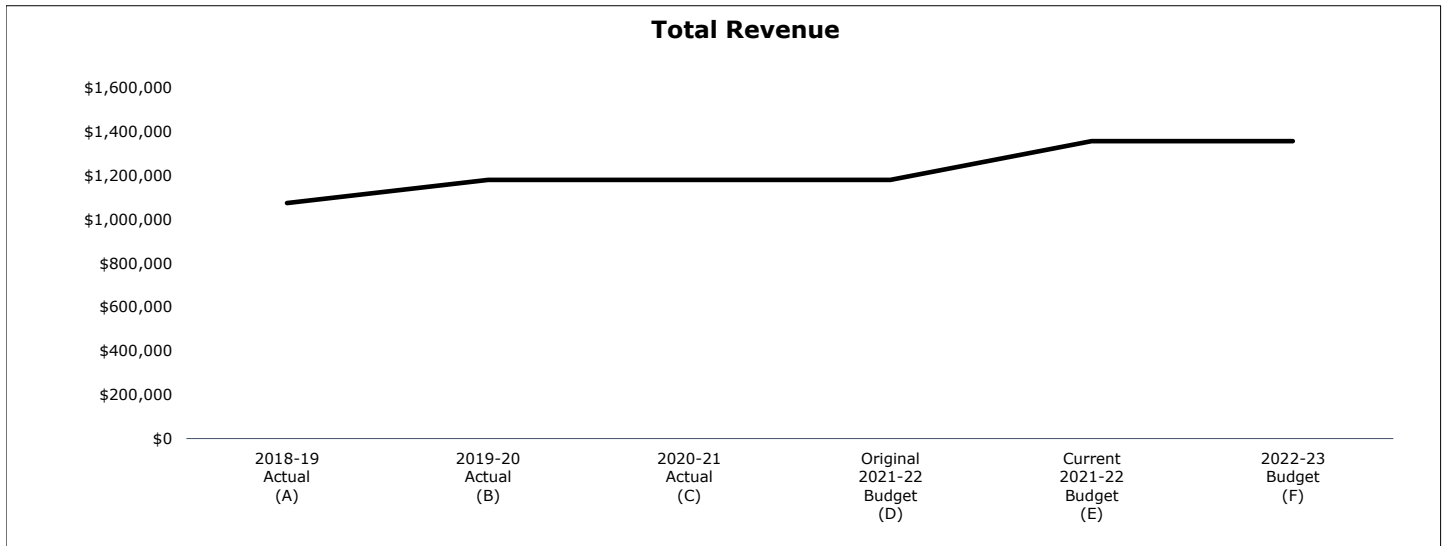
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Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: Debt Service Revenue Summary  
Location: **078 Fronteras Spanish Immersion Charter**  
Date: 6/15/2022

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>REVENUE FROM LOCAL SOURCES:</b>								
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
020 Food Services Meal Sales	-	-	-	-	-	-	-	0%
044 Local Revenue	-	-	-	-	-	-	-	0%
046 Other Local Reimbursements	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
<b>Total Local Source Revenue</b>	-	-	-	-	-	-	-	<b>0%</b>
<b>REVENUE FROM STATE SOURCES:</b>								
051 Foundation Program	-	-	-	-	-	-	-	0%
052 Quality Schools	-	-	-	-	-	-	-	0%
056 TRS Revenue On-Behalf	-	-	-	-	-	-	-	0%
057 PERS Revenue On-Behalf	-	-	-	-	-	-	-	0%
090 Other State Revenues	-	-	-	-	-	-	-	0%
<b>Total State Source Revenue</b>	-	-	-	-	-	-	-	<b>0%</b>
<b>REVENUE FROM FEDERAL SOURCES:</b>								
047 E-Rate Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
152 Medicaid Reimbursement	-	-	-	-	-	-	-	0%
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-	0%
<b>Total Federal Source Revenue</b>	-	-	-	-	-	-	-	<b>0%</b>
<b>APPROPRIATIONS &amp; TRANSFERS:</b>								
015 Fund Balance Appropriation	774,534	681,234	786,601	786,601	786,601	963,470	176,869	22%
250 Transfers from Other Funds	300,000	498,727	393,600	393,600	570,469	393,600	(176,869)	-31%
<b>Total Appropriations &amp; Transfers</b>	<b>1,074,534</b>	<b>1,179,961</b>	<b>1,180,201</b>	<b>1,180,201</b>	<b>1,357,070</b>	<b>1,357,070</b>	<b>-</b>	<b>0%</b>
<b>REVENUE TOTAL</b>	<b>\$ 1,074,534</b>	<b>\$ 1,179,961</b>	<b>\$ 1,180,201</b>	<b>\$ 1,180,201</b>	<b>\$ 1,357,070</b>	<b>\$ 1,357,070</b>	<b>\$ -</b>	<b>0%</b>

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.



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

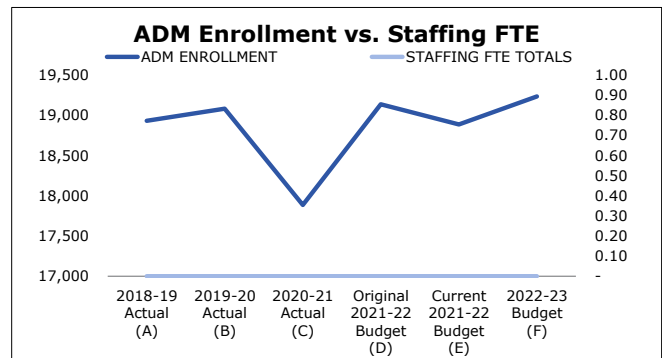
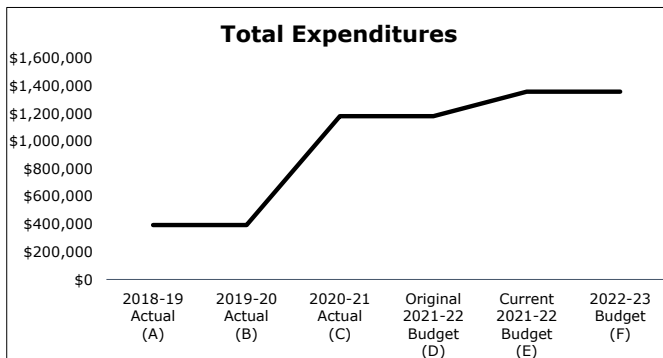
Fund: Debt Service Expenditure Summary  
Location: **078 Fronteras Spanish Immersion Charter**  
Date: 6/15/2022

**EXPENDITURES SUMMARY**

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	-	0%
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	-	-	-	-	-	-	-	0%
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	150,489	156,036	908,762	917,634	1,044,943	1,044,943	-	0%
532 Interest on Long-Term Debt	242,811	237,264	271,449	262,567	312,127	312,127	-	0%
<b>Total Non-Personnel</b>	<b>393,300</b>	<b>393,300</b>	<b>1,180,211</b>	<b>1,180,201</b>	<b>1,357,070</b>	<b>1,357,070</b>	-	0%
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 393,300</b>	<b>\$ 393,300</b>	<b>\$ 1,180,211</b>	<b>\$ 1,180,201</b>	<b>\$ 1,357,070</b>	<b>\$ 1,357,070</b>	<b>\$ -</b>	<b>0%</b>

**ADM ENROLLMENT & STAFFING FTE SUMMARY**

	18931.80	19080.25	17885.13	19135.00	18886.19	19233.00	346.81	2%
<b>ADM ENROLLMENT</b>								
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	-	-	-	-	-	-	-	0%
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	-	-	-	-	-	-	-	0%
<b>STAFFING FTE TOTALS</b>	-	-	-	-	-	-	-	0%



# Capital Improvement Funds

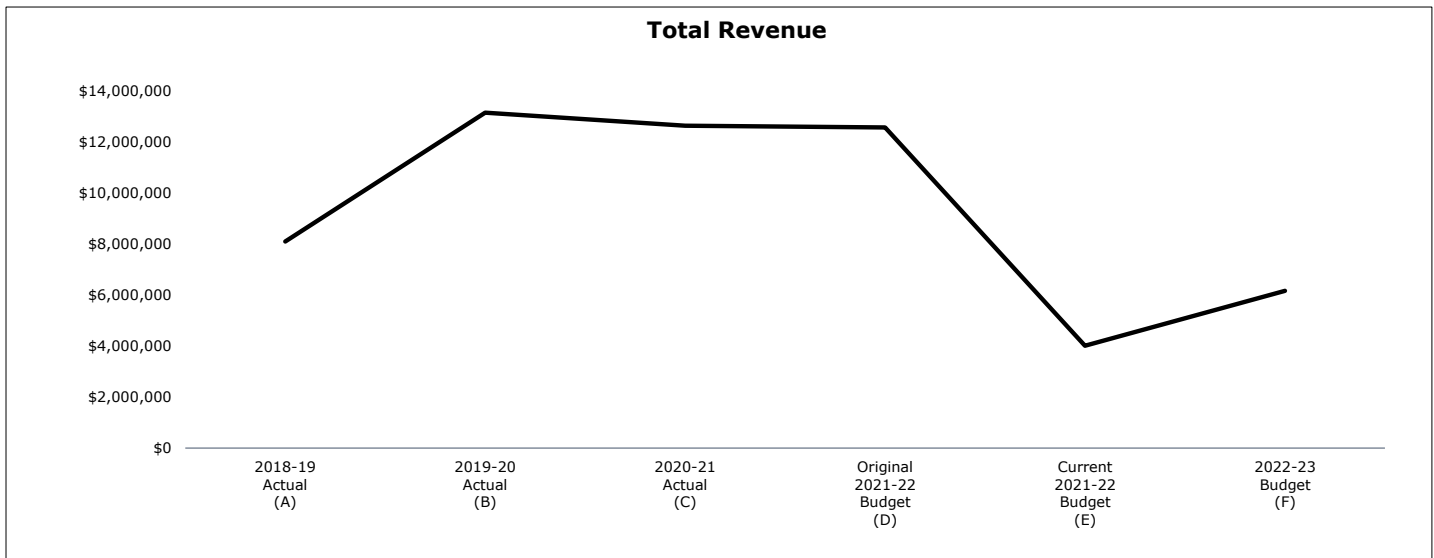
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Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: Capital Projects Funds Summary  
Location: **501 District Wide**  
Date: 6/15/2022

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>REVENUE FROM LOCAL SOURCES:</b>								
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
020 Food Services Meal Sales	1,425,280	463,432	50,000	-	-	-	-	0%
044 Local Revenue	-	-	-	-	-	-	-	0%
046 Other Local Reimbursements	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
<b>Total Local Source Revenue</b>	<b>1,425,280</b>	<b>463,432</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>REVENUE FROM STATE SOURCES:</b>								
051 Foundation Program	-	-	-	-	-	-	-	0%
052 Quality Schools	-	-	-	-	-	-	-	0%
056 TRS Revenue On-Behalf	-	-	-	-	-	-	-	0%
057 PERS Revenue On-Behalf	-	-	-	-	-	-	-	0%
090 Other State Revenues	120,751	17,226	42,889	42,889	-	-	-	0%
<b>Total State Source Revenue</b>	<b>120,751</b>	<b>17,226</b>	<b>42,889</b>	<b>42,889</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>REVENUE FROM FEDERAL SOURCES:</b>								
047 E-Rate Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
152 Medicaid Reimbursement	-	-	-	-	-	-	-	0%
190 AK & Other Interm. Agencies	338,448	2,822	-	-	2,500,000	2,470,731	(29,269)	-1%
<b>Total Federal Source Revenue</b>	<b>338,448</b>	<b>2,822</b>	<b>-</b>	<b>-</b>	<b>2,500,000</b>	<b>2,470,731</b>	<b>(29,269)</b>	<b>-1%</b>
<b>APPROPRIATIONS &amp; TRANSFERS:</b>								
015 Fund Balance Appropriation	3,235,930	2,513,030	3,736,478	3,736,478	1,509,866	3,690,415	2,180,549	144%
250 Transfers from Other Funds	2,971,038	10,145,050	8,798,527	8,784,926	-	-	-	0%
<b>Total Appropriations &amp; Transfers</b>	<b>6,206,968</b>	<b>12,658,080</b>	<b>12,535,005</b>	<b>12,521,404</b>	<b>1,509,866</b>	<b>3,690,415</b>	<b>2,180,549</b>	<b>144%</b>
<b>REVENUE TOTAL</b>	<b>\$ 8,091,447</b>	<b>\$ 13,141,560</b>	<b>\$ 12,627,895</b>	<b>\$ 12,564,293</b>	<b>\$ 4,009,866</b>	<b>\$ 6,161,146</b>	<b>\$ 2,151,280</b>	<b>54%</b>

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

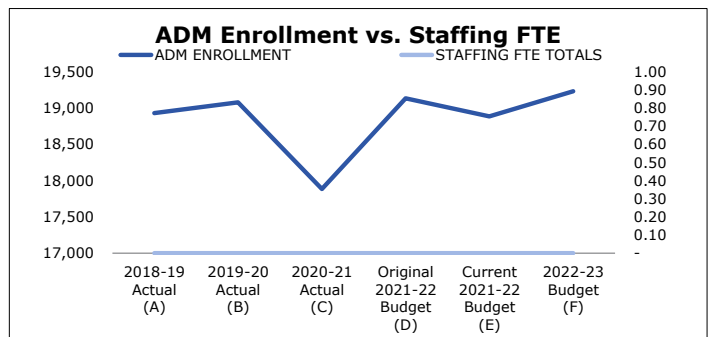
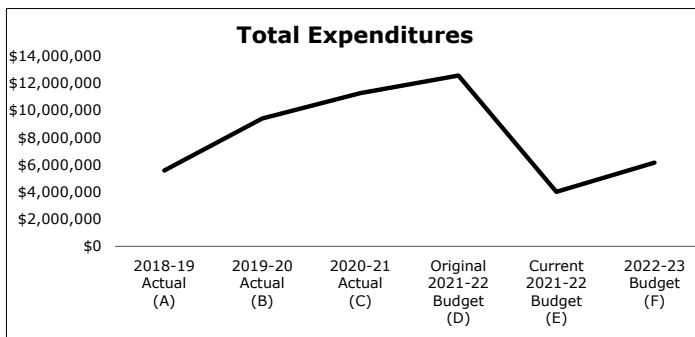


Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: Capital Projects Funds Expenditure Summary  
Location: 501 District Wide  
Date: 6/15/2022

EXPENDITURES SUMMARY									
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change	
<b>PERSONNEL EXPENDITURE</b>									
310 Certificated Salaries	\$ 99,213	\$ 58,732	\$ 350	\$ 350	\$ -	\$ -	\$ -	0%	
320 Non-Certificated Salaries	39,520	26,469	-	-	-	-	-	0%	
360 Employee Benefits	22,358	17,432	6	6	-	-	-	0%	
<b>Total Personnel</b>	<b>161,091</b>	<b>102,633</b>	<b>356</b>	<b>356</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>NON-PERSONNEL EXPENDITURE</b>									
410 Professional & Technical Svc	283,795	219,369	215,223	47,834	100,000	1,560,683	1,460,683	1461%	
420 Staff Travel	19	-	-	-	-	-	-	0%	
425 Student Travel	-	-	-	-	-	-	-	0%	
430 Utility Services	-	-	-	-	-	-	-	0%	
435 Energy	3,053	2,250	-	-	-	-	-	0%	
440 Purchased Services	2,373,181	2,320,267	2,024,948	2,444,615	1,340,594	1,484,276	143,682	11%	
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%	
450 Supplies, Materials & Media	1,550,509	524,025	2,712,719	125,726	2,436,755	2,000,000	(436,755)	-18%	
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%	
490 Other Expenses	23,421	-	971	996	-	-	-	0%	
500 Capital Outlay	-	-	986	-	-	-	-	0%	
510 Equipment	38,595	-	20,752	-	-	-	-	0%	
540 Other Capital Outlay Expenses	1,111,505	336,539	150,771	208,288	132,517	1,116,187	983,670	742%	
<b>Total Non-Personnel</b>	<b>5,384,078</b>	<b>3,402,449</b>	<b>5,126,371</b>	<b>2,827,459</b>	<b>4,009,866</b>	<b>6,161,146</b>	<b>2,151,280</b>	<b>54%</b>	
550 Transfers to Other Funds	33,248	5,900,000	6,147,052	9,736,478	-	-	-	0%	
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,578,417</b>	<b>\$ 9,405,082</b>	<b>\$ 11,273,779</b>	<b>\$ 12,564,293</b>	<b>\$ 4,009,866</b>	<b>\$ 6,161,146</b>	<b>\$ 2,151,280</b>	<b>54%</b>	

ADM ENROLLMENT & STAFFING FTE SUMMARY						
	18931.80	19080.25	17885.13	19135.00	18886.19	19233.00
<b>ADM ENROLLMENT</b>						
<b>CERTIFICATED FTE</b>						
Director	-	-	-	-	-	-
Administrator	-	-	-	-	-	-
Classroom Teacher	-	-	-	-	-	-
SPED Teacher	-	-	-	-	-	-
Specialist - Schools	-	-	-	-	-	-
Counselor	-	-	-	-	-	-
Nurse	-	-	-	-	-	-
Specialist - Department	-	-	-	-	-	-
<b>Total Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NON-CERTIFICATED FTE</b>						
School Board	-	-	-	-	-	-
Director	-	-	-	-	-	-
Supervisor	-	-	-	-	-	-
Instructional Aide	-	-	-	-	-	-
Support Staff	-	-	-	-	-	-
Custodial Staff	-	-	-	-	-	-
Specialist - Department	-	-	-	-	-	-
<b>Total Non-Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>STAFFING FTE TOTALS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



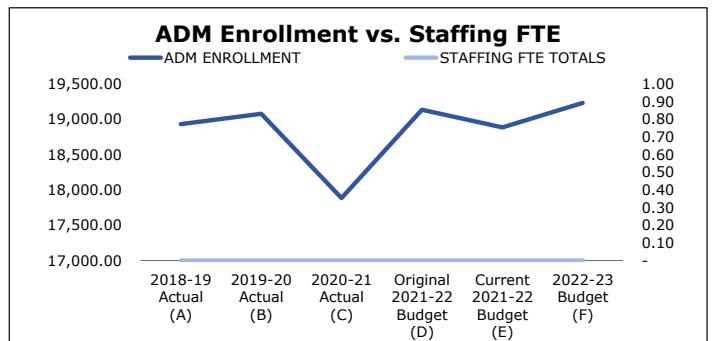
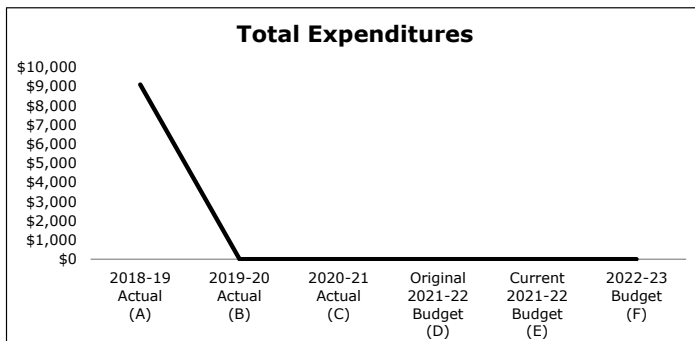
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 243 MSBSD Direct Small Legislative Grants  
Location: 501 District Wide  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES								
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>DIRECT REVENUE</b>								
020 Food Service Meal Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	9,088	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
<b>Total Direct Revenue</b>	<b>9,088</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Revenue</b>	<b>9,088</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	9,088	-	-	-	-	-	-	0%
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>9,088</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>9,088</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

FUND ADM ENROLLMENT & STAFFING FTE						
<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.19</b>	<b>19,233.00</b>
<b>CERTIFICATED FTE</b>						
Director	-	-	-	-	-	-
Administrator	-	-	-	-	-	-
Classroom Teacher	-	-	-	-	-	-
SPED Teacher	-	-	-	-	-	-
Specialist - Schools	-	-	-	-	-	-
Counselor	-	-	-	-	-	-
Nurse	-	-	-	-	-	-
Specialist - Department	-	-	-	-	-	-
<b>Total Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NON-CERTIFICATED FTE</b>						
School Board	-	-	-	-	-	-
Director	-	-	-	-	-	-
Supervisor	-	-	-	-	-	-
Instructional Aide	-	-	-	-	-	-
Support Staff	-	-	-	-	-	-
Custodial Staff	-	-	-	-	-	-
Specialist - Department	-	-	-	-	-	-
<b>Total Non-Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>STAFFING FTE TOTALS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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



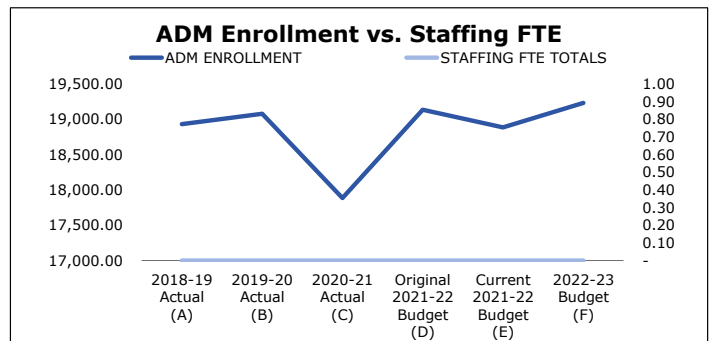
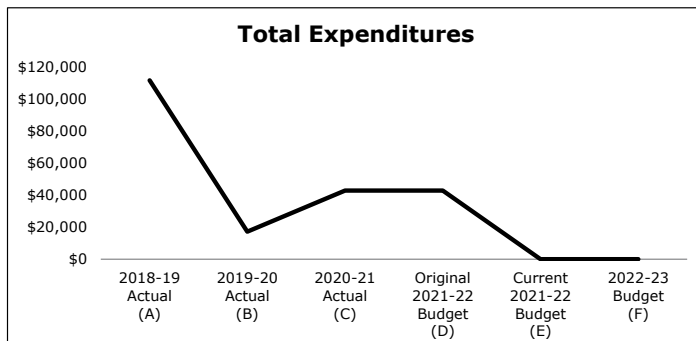
**Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget**

Fund: 244 MSBSD Direct Large Legislative Grants  
Location: 501 District Wide  
Date: 6/15/2022

<b>FUND REVENUE &amp; EXPENDITURES</b>									
	<b>2018-19 Actual (A)</b>	<b>2019-20 Actual (B)</b>	<b>2020-21 Actual (C)</b>	<b>Original 2021-22 Budget (D)</b>	<b>Current 2021-22 Budget (E)</b>	<b>2022-23 Budget (F)</b>	<b>Change (F-E)</b>	<b>% of Change</b>	
<b>DIRECT REVENUE</b>									
020 Food Service Meal Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
046 Other Local Revenue	-	-	-	-	-	-	-	-	0%
090 Other State Revenue	111,663	17,226	42,889	42,889	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	-	0%
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	-	0%
<b>Total Direct Revenue</b>	<b>111,663</b>	<b>17,226</b>	<b>42,889</b>	<b>42,889</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>									
015 Use of Fund Balance	-	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	-	0%
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Revenue</b>	<b>111,663</b>	<b>17,226</b>	<b>42,889</b>	<b>42,889</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>PERSONNEL EXPENDITURE</b>									
310 Certificated Salaries	\$ 27,325	\$ 1,400	\$ 350	\$ 350	\$ -	\$ -	\$ -	-	0%
320 Non-Certificated Salaries	41	-	-	-	-	-	-	-	0%
360 Employee Benefits	1,075	43	6	6	-	-	-	-	0%
<b>Total Personnel</b>	<b>28,441</b>	<b>1,443</b>	<b>356</b>	<b>356</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-PERSONNEL EXPENDITURE</b>									
410 Professional & Technical Svc	63,960	(299)	41,399	41,475	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	-	0%
430 Utility Services	-	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	-	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	762	16,082	148	62	-	-	-	-	0%
487 Student Transportation in Lieu	-	-	-	-	-	-	-	-	0%
490 Other Expenses	18,500	-	-	996	-	-	-	-	0%
495 Indirect Costs	-	-	986	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	-	0%
510 Equipment	-	-	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>83,222</b>	<b>15,783</b>	<b>42,533</b>	<b>42,533</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>111,663</b>	<b>17,226</b>	<b>42,889</b>	<b>42,889</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

<b>FUND ADM ENROLLMENT &amp; STAFFING FTE</b>								
<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.19</b>	<b>19,233.00</b>	<b>346.81</b>	<b>0%</b>
<b>CERTIFICATED FTE</b>								
Director	-	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>								
School Board	-	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	-	0%
Instructional Aide	-	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>

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



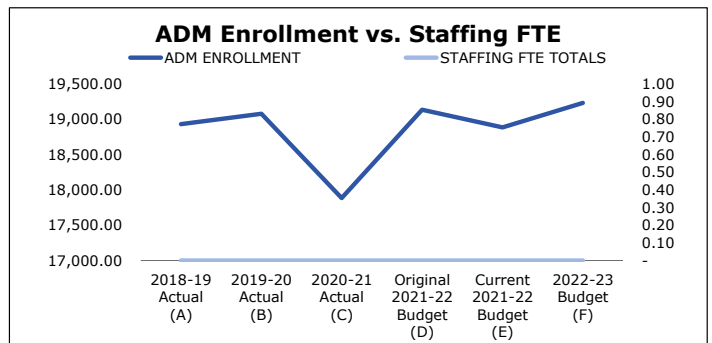
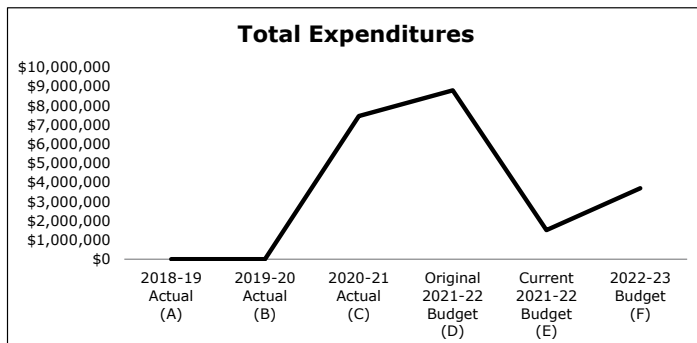
**Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget**

Fund: 500 Capital Improvement Planning  
Location: 501 District Wide  
Date: 6/15/2022

<b>FUND REVENUE &amp; EXPENDITURES</b>									
	<b>2018-19 Actual (A)</b>	<b>2019-20 Actual (B)</b>	<b>2020-21 Actual (C)</b>	<b>Original 2021-22 Budget (D)</b>	<b>Current 2021-22 Budget (E)</b>	<b>2022-23 Budget (F)</b>	<b>Change (F-E)</b>	<b>% of Change</b>	
<b>DIRECT REVENUE</b>									
020 Food Service Meal Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
046 Other Local Revenue	-	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	-	0%
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	-	0%
<b>Total Direct Revenue</b>	-	-	-	-	-	-	-	-	<b>0%</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>									
015 Use of Fund Balance	-	-	-	-	1,509,866	3,690,415	2,180,549	144%	
250 Transfers from Other Funds	-	-	8,798,527	8,784,926	-	-	-	-	0%
<b>Total Appropriations &amp; Transfers</b>	-	-	<b>8,798,527</b>	<b>8,784,926</b>	<b>1,509,866</b>	<b>3,690,415</b>	<b>2,180,549</b>	<b>144%</b>	
<b>Total Revenue</b>	-	-	<b>8,798,527</b>	<b>8,784,926</b>	<b>1,509,866</b>	<b>3,690,415</b>	<b>2,180,549</b>	<b>144%</b>	
<b>PERSONNEL EXPENDITURE</b>									
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	-	0%
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	<b>0%</b>
<b>NON-PERSONNEL EXPENDITURE</b>									
410 Professional & Technical Svc	-	-	33,208	6,359	-	1,460,683	1,460,683	100%	
420 Staff Travel	-	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	-	0%
430 Utility Services	-	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	-	0%
440 Purchased Services	-	-	1,120,351	2,444,615	1,240,594	1,413,545	172,951	14%	
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	-	-	49,058	125,664	136,755	-	(136,755)	-100%	
487 Student Transportation in Lieu	-	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	971	-	-	-	-	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	-	0%
510 Equipment	-	-	93,771	208,288	132,517	816,187	683,670	516%	
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	-	-	<b>1,297,359</b>	<b>2,784,926</b>	<b>1,509,866</b>	<b>3,690,415</b>	<b>2,180,549</b>	<b>144%</b>	
550 Transfers to Other Funds	-	-	6,147,052	6,000,000	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	<b>7,444,411</b>	<b>8,784,926</b>	<b>1,509,866</b>	<b>3,690,415</b>	<b>2,180,549</b>	<b>144%</b>	
<b>FUND TOTAL</b>	\$ -	\$ -	\$ <b>7,501,168</b>	\$ <b>6,000,000</b>	\$ -	\$ -	\$ -	\$ -	<b>0%</b>

<b>FUND ADM ENROLLMENT &amp; STAFFING FTE</b>						
<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.19</b>	<b>19,233.00</b>
<b>CERTIFICATED FTE</b>						
Director	-	-	-	-	-	-
Administrator	-	-	-	-	-	-
Classroom Teacher	-	-	-	-	-	-
SPED Teacher	-	-	-	-	-	-
Specialist - Schools	-	-	-	-	-	-
Counselor	-	-	-	-	-	-
Nurse	-	-	-	-	-	-
Specialist - Department	-	-	-	-	-	-
<b>Total Certificated</b>	-	-	-	-	-	-
<b>NON-CERTIFICATED FTE</b>						
School Board	-	-	-	-	-	-
Director	-	-	-	-	-	-
Supervisor	-	-	-	-	-	-
Instructional Aide	-	-	-	-	-	-
Support Staff	-	-	-	-	-	-
Custodial Staff	-	-	-	-	-	-
Specialist - Department	-	-	-	-	-	-
<b>Total Non-Certificated</b>	-	-	-	-	-	-
<b>STAFFING FTE TOTALS</b>	-	-	-	-	-	-

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.



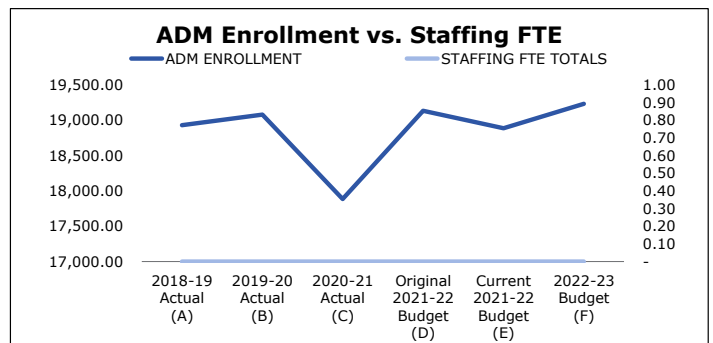
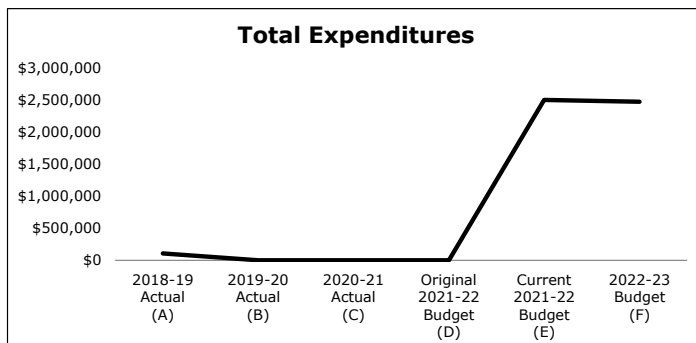
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 503 Small Legislative Grants  
Location: 501 District Wide  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES									
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change	
<b>DIRECT REVENUE</b>									
020 Food Service Meal Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
046 Other Local Revenue	-	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	-	0%
190 AK & Other Interm. Agencies	108,323	-	-	-	2,500,000	2,470,731	(29,269)	-1%	
230 Sale of Property & Equipment	-	-	-	-	-	-	-	-	0%
<b>Total Direct Revenue</b>	<b>108,323</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500,000</b>	<b>2,470,731</b>	<b>(29,269)</b>	<b>-1%</b>	
<b>APPROPRIATIONS &amp; TRANSFERS</b>									
015 Use of Fund Balance	-	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	-	0%
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>Total Revenue</b>	<b>108,323</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500,000</b>	<b>2,470,731</b>	<b>(29,269)</b>	<b>-1%</b>	
<b>PERSONNEL EXPENDITURE</b>									
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	
<b>NON-PERSONNEL EXPENDITURE</b>									
410 Professional & Technical Svc	-	-	-	-	100,000	100,000	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	-	0%
430 Utility Services	-	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	-	0%
440 Purchased Services	48,627	-	-	-	100,000	70,731	(29,269)	-29%	
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	54,146	-	-	-	2,300,000	2,000,000	(300,000)	-13%	
487 Student Transportation in Lieu	-	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	-	0%
510 Equipment	5,550	-	-	-	-	300,000	300,000	100%	
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>108,323</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500,000</b>	<b>2,470,731</b>	<b>(29,269)</b>	<b>-1%</b>	
550 Transfers to Other Funds	-	-	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>108,323</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500,000</b>	<b>2,470,731</b>	<b>(29,269)</b>	<b>-1%</b>	
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	

FUND ADM ENROLLMENT & STAFFING FTE							
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)
<b>ADM ENROLLMENT</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.19</b>	<b>19,233.00</b>	<b>346.81</b>
<b>CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	-
Administrator	-	-	-	-	-	-	-
Classroom Teacher	-	-	-	-	-	-	-
SPED Teacher	-	-	-	-	-	-	-
Specialist - Schools	-	-	-	-	-	-	-
Counselor	-	-	-	-	-	-	-
Nurse	-	-	-	-	-	-	-
Specialist - Department	-	-	-	-	-	-	-
<b>Total Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>							
School Board	-	-	-	-	-	-	-
Director	-	-	-	-	-	-	-
Supervisor	-	-	-	-	-	-	-
Instructional Aide	-	-	-	-	-	-	-
Support Staff	-	-	-	-	-	-	-
Custodial Staff	-	-	-	-	-	-	-
Specialist - Department	-	-	-	-	-	-	-
<b>Total Non-Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>

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



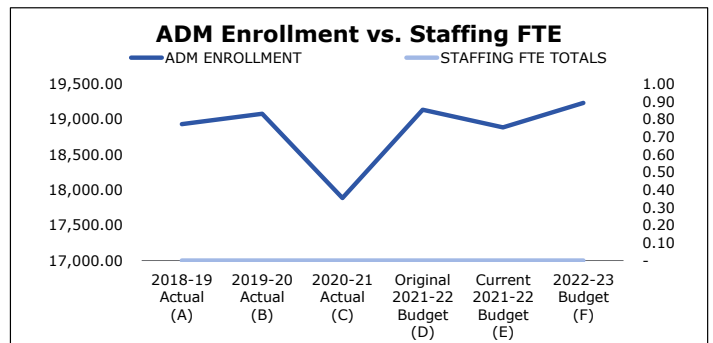
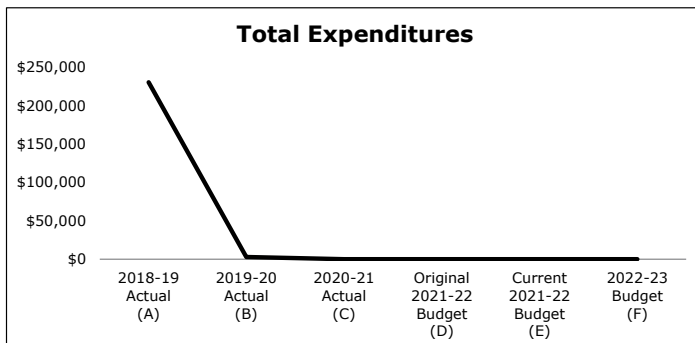
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 506 Bond Reimbursement  
Location: 501 District Wide  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES								
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>DIRECT REVENUE</b>								
020 Food Service Meal Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
046 Other Local Revenue	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	0%
190 AK & Other Interm. Agencies	230,125	2,822	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
<b>Total Direct Revenue</b>	<b>230,125</b>	<b>2,822</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>								
015 Use of Fund Balance	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	0%
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Revenue</b>	<b>230,125</b>	<b>2,822</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>PERSONNEL EXPENDITURE</b>								
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	0%
360 Employee Benefits	-	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-PERSONNEL EXPENDITURE</b>								
410 Professional & Technical Svc	-	-	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	0%
430 Utility Services	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	0%
440 Purchased Services	53,880	2,822	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	19,596	-	-	-	-	-	-	0%
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%
490 Other Expenses	-	-	-	-	-	-	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	0%
510 Equipment	156,649	-	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>230,125</b>	<b>2,822</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>230,125</b>	<b>2,822</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

FUND ADM ENROLLMENT & STAFFING FTE						
	18,931.80	19,080.25	17,885.13	19,135.00	18,886.19	19,233.00
<b>ADM ENROLLMENT</b>						
<b>CERTIFICATED FTE</b>						
Director	-	-	-	-	-	-
Administrator	-	-	-	-	-	-
Classroom Teacher	-	-	-	-	-	-
SPED Teacher	-	-	-	-	-	-
Specialist - Schools	-	-	-	-	-	-
Counselor	-	-	-	-	-	-
Nurse	-	-	-	-	-	-
Specialist - Department	-	-	-	-	-	-
<b>Total Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NON-CERTIFICATED FTE</b>						
School Board	-	-	-	-	-	-
Director	-	-	-	-	-	-
Supervisor	-	-	-	-	-	-
Instructional Aide	-	-	-	-	-	-
Support Staff	-	-	-	-	-	-
Custodial Staff	-	-	-	-	-	-
Specialist - Department	-	-	-	-	-	-
<b>Total Non-Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>STAFFING FTE TOTALS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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



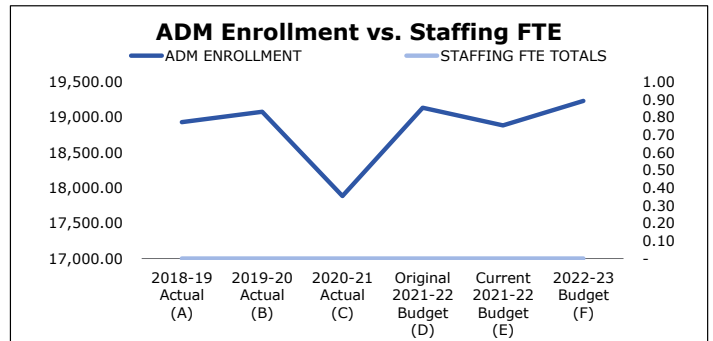
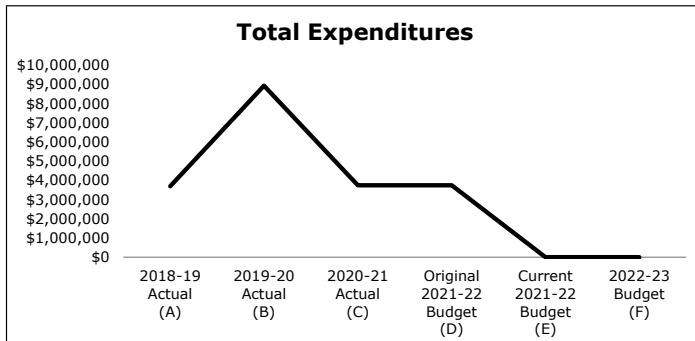
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 540 Capital Improvement Planning  
Location: 501 District Wide  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES									
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change	
<b>DIRECT REVENUE</b>									
020 Food Service Meal Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
046 Other Local Revenue	-	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	-	0%
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	-	0%
<b>Total Direct Revenue</b>	-	-	-	-	-	-	-	-	0%
<b>APPROPRIATIONS &amp; TRANSFERS</b>									
015 Use of Fund Balance	3,235,930	2,513,030	3,736,478	3,736,478	-	-	-	-	0%
250 Transfers from Other Funds	2,971,038	10,145,050	-	-	-	-	-	-	0%
<b>Total Appropriations &amp; Transfers</b>	<b>6,206,968</b>	<b>12,658,080</b>	<b>3,736,478</b>	<b>3,736,478</b>	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,206,968</b>	<b>12,658,080</b>	<b>3,736,478</b>	<b>3,736,478</b>	-	-	-	-	0%
<b>PERSONNEL EXPENDITURE</b>									
310 Certificated Salaries	\$ 14,050	\$ 40,166	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
320 Non-Certificated Salaries	-	-	-	-	-	-	-	-	0%
360 Employee Benefits	2,409	5,842	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>16,459</b>	<b>46,008</b>	-	-	-	-	-	-	0%
<b>NON-PERSONNEL EXPENDITURE</b>									
410 Professional & Technical Svc	128,174	186,868	140,616	-	-	-	-	-	0%
420 Staff Travel	-	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	-	0%
430 Utility Services	-	-	-	-	-	-	-	-	0%
435 Energy	-	-	-	-	-	-	-	-	0%
440 Purchased Services	1,535,618	1,987,909	902,597	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	997,464	464,278	2,663,513	-	-	-	-	-	0%
487 Student Transportation in Lieu	-	-	-	-	-	-	-	-	0%
490 Other Expenses	2,610	-	-	-	-	-	-	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	-	0%
500 Capital Outlay	38,595	-	20,752	-	-	-	-	-	0%
510 Equipment	941,770	336,539	9,000	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>3,644,231</b>	<b>2,975,594</b>	<b>3,736,478</b>	-	-	-	-	-	0%
550 Transfers to Other Funds	33,248	5,900,000	-	3,736,478	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,693,938</b>	<b>8,921,602</b>	<b>3,736,478</b>	<b>3,736,478</b>	-	-	-	-	0%
<b>FUND TOTAL</b>	<b>\$ 2,546,278</b>	<b>\$ 9,636,478</b>	<b>\$ -</b>	<b>\$ 3,736,478</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

FUND ADM ENROLLMENT & STAFFING FTE							
	18,931.80	19,080.25	17,885.13	19,135.00	18,886.19	19,233.00	346.81
<b>ADM ENROLLMENT</b>							<b>0%</b>
<b>CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>Total Certificated</b>	-	-	-	-	-	-	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>							
School Board	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	0%
Instructional Aide	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	-	-	-	-	-	-	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	-	-	-	-	-	-	<b>0%</b>

District funds used to account for all resources used for acquiring capital facilities including real property, initial equipment, additions and major repairs or improvements to facilities. All projects are funded by other District designated funds. In FY 2021 the District split the projects in the fund between the special revenue fund 395 for non-capitalizable projects, and fund 500 for projects that are capitalizable.



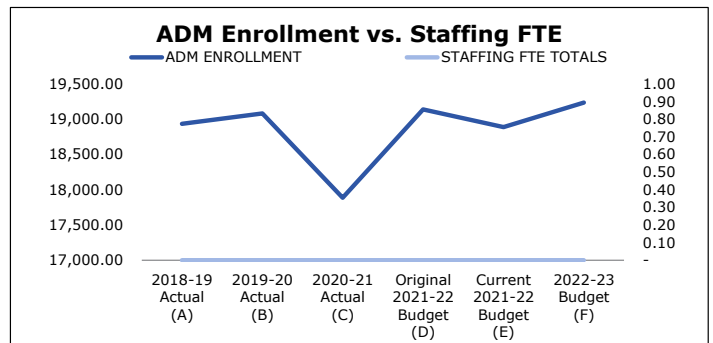
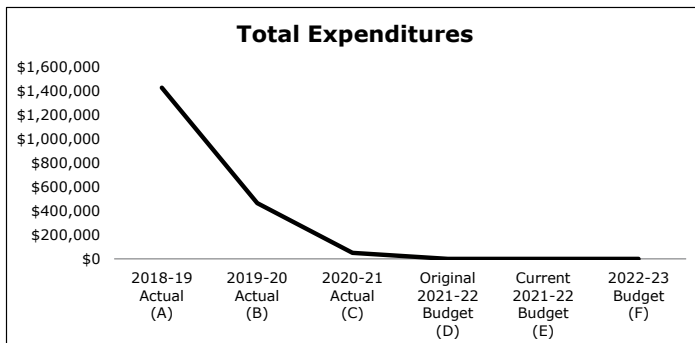
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 550 Disaster Relief Fund  
Location: 501 District Wide  
Date: 6/15/2022

FUND REVENUE & EXPENDITURES									
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change	
<b>DIRECT REVENUE</b>									
020 Food Service Meal Sales	\$ 1,425,280	\$ 463,432	\$ 50,000	\$ -	\$ -	\$ -	\$ -	-	0%
046 Other Local Revenue	-	-	-	-	-	-	-	-	0%
090 Other State Revenue	-	-	-	-	-	-	-	-	0%
140 Direct Federal	-	-	-	-	-	-	-	-	0%
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-	-	0%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	-	0%
<b>Total Direct Revenue</b>	<b>1,425,280</b>	<b>463,432</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>									
015 Use of Fund Balance	-	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	-	-	-	-	-	-	-	-	0%
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Revenue</b>	<b>1,425,280</b>	<b>463,432</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>PERSONNEL EXPENDITURE</b>									
310 Certificated Salaries	\$ 57,838	\$ 17,166	\$ -	\$ -	\$ -	\$ -	\$ -	-	0%
320 Non-Certificated Salaries	39,479	26,469	-	-	-	-	-	-	0%
360 Employee Benefits	18,874	11,547	-	-	-	-	-	-	0%
<b>Total Personnel</b>	<b>116,191</b>	<b>55,182</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-PERSONNEL EXPENDITURE</b>									
410 Professional & Technical Svc	91,661	32,800	-	-	-	-	-	-	0%
420 Staff Travel	19	-	-	-	-	-	-	-	0%
425 Student Travel	-	-	-	-	-	-	-	-	0%
430 Utility Services	-	-	-	-	-	-	-	-	0%
435 Energy	3,053	2,250	-	-	-	-	-	-	0%
440 Purchased Services	735,056	329,536	2,000	-	-	-	-	-	0%
445 Insurance & Bond Premiums	-	-	-	-	-	-	-	-	0%
450 Supplies, Materials & Media	469,453	43,665	-	-	-	-	-	-	0%
487 Student Transportation in Lieu	-	-	-	-	-	-	-	-	0%
490 Other Expenses	2,311	-	-	-	-	-	-	-	0%
495 Indirect Costs	-	-	-	-	-	-	-	-	0%
500 Capital Outlay	-	-	-	-	-	-	-	-	0%
510 Equipment	7,536	-	48,000	-	-	-	-	-	0%
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	-	0%
<b>Total Non-Personnel</b>	<b>1,309,089</b>	<b>408,250</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
550 Transfers to Other Funds	-	-	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,425,280</b>	<b>463,432</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>

FUND ADM ENROLLMENT & STAFFING FTE							
	18,931.80	19,080.25	17,885.13	19,135.00	18,886.19	19,233.00	346.81
<b>ADM ENROLLMENT</b>							<b>0%</b>
<b>CERTIFICATED FTE</b>							
Director	-	-	-	-	-	-	0%
Administrator	-	-	-	-	-	-	0%
Classroom Teacher	-	-	-	-	-	-	0%
SPED Teacher	-	-	-	-	-	-	0%
Specialist - Schools	-	-	-	-	-	-	0%
Counselor	-	-	-	-	-	-	0%
Nurse	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>Total Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>NON-CERTIFICATED FTE</b>							
School Board	-	-	-	-	-	-	0%
Director	-	-	-	-	-	-	0%
Supervisor	-	-	-	-	-	-	0%
Instructional Aide	-	-	-	-	-	-	0%
Support Staff	-	-	-	-	-	-	0%
Custodial Staff	-	-	-	-	-	-	0%
Specialist - Department	-	-	-	-	-	-	0%
<b>Total Non-Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>STAFFING FTE TOTALS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>

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



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# Proprietary Funds

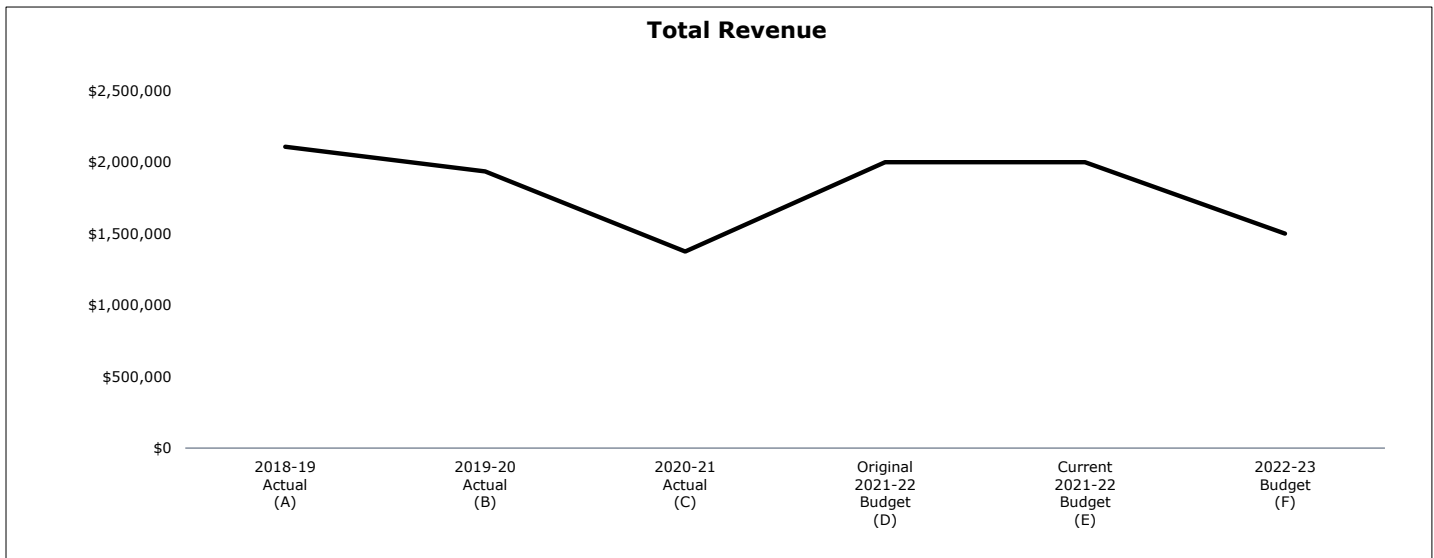
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Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 651 Workers' Compensation Revenue Summary  
Location: **510 Risk Management**  
Date: 6/15/2022

	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change
<b>REVENUE FROM LOCAL SOURCES:</b>								
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
020 Food Services Meal Sales	-	-	-	-	-	-	-	0%
044 Local Revenue	-	-	-	-	-	-	-	0%
046 Other Local Reimbursements	35,430	7,863	30	3,900	3,900	-	(3,900)	-100%
230 Sale of Property & Equipment	-	-	-	-	-	-	-	0%
<b>Total Local Source Revenue</b>	<b>35,430</b>	<b>7,863</b>	<b>30</b>	<b>3,900</b>	<b>3,900</b>	<b>-</b>	<b>(3,900)</b>	<b>-100%</b>
<b>REVENUE FROM STATE SOURCES:</b>								
051 Foundation Program	-	-	-	-	-	-	-	0%
052 Quality Schools	-	-	-	-	-	-	-	0%
056 TRS Revenue On-Behalf	-	-	-	-	-	-	-	0%
057 PERS Revenue On-Behalf	-	-	-	-	-	-	-	0%
090 Other State Revenues	-	-	-	-	-	-	-	0%
<b>Total State Source Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>REVENUE FROM FEDERAL SOURCES:</b>								
047 E-Rate Revenue	-	-	-	-	-	-	-	0%
140 Direct Federal Revenue	-	-	-	-	-	-	-	0%
152 Medicaid Reimbursement	-	-	-	-	-	-	-	0%
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-	0%
<b>Total Federal Source Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>APPROPRIATIONS &amp; TRANSFERS:</b>								
015 Fund Balance Appropriation	-	-	-	-	-	-	-	0%
250 Transfers from Other Funds	2,072,765	1,928,139	1,375,216	1,995,868	1,995,868	1,500,000	(495,868)	-25%
<b>Total Appropriations &amp; Transfers</b>	<b>2,072,765</b>	<b>1,928,139</b>	<b>1,375,216</b>	<b>1,995,868</b>	<b>1,995,868</b>	<b>1,500,000</b>	<b>(495,868)</b>	<b>-25%</b>
<b>REVENUE TOTAL</b>	<b>\$ 2,108,195</b>	<b>\$ 1,936,002</b>	<b>\$ 1,375,246</b>	<b>\$ 1,999,768</b>	<b>\$ 1,999,768</b>	<b>\$ 1,500,000</b>	<b>\$ (499,768)</b>	<b>-25%</b>

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

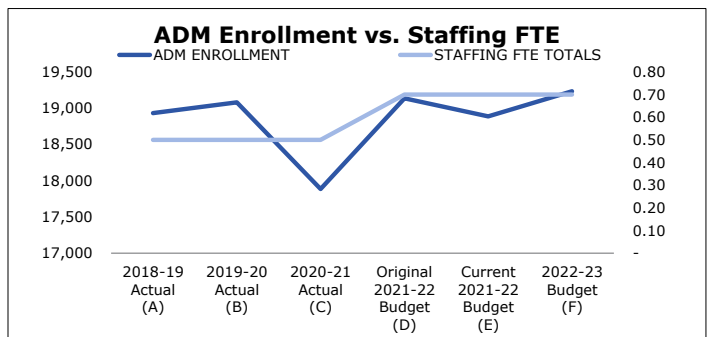
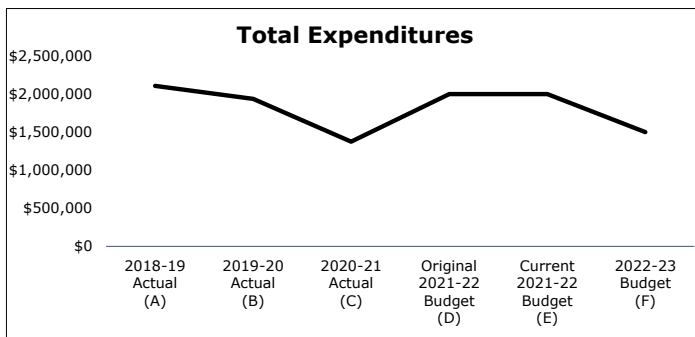


Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 651 Workers' Compensation Expenditures Summary  
Location: 510 Risk Management  
Date: 6/15/2022

EXPENDITURES SUMMARY									
	2018-19 Actual (A)	2019-20 Actual (B)	2020-21 Actual (C)	Original 2021-22 Budget (D)	Current 2021-22 Budget (E)	2022-23 Budget (F)	Change (F-E)	% of Change	
<b>PERSONNEL EXPENDITURE</b>									
310 Certificated Salaries	\$ 15,958	\$ 3,788	\$ 4,343	\$ -	\$ -	\$ 20,000	\$ 20,000	100%	
320 Non-Certificated Salaries	79,697	31,125	32,755	29,478	29,478	78,683	49,205	167%	
360 Employee Benefits	65,076	18,807	33,275	25,290	25,290	38,385	13,095	52%	
<b>Total Personnel</b>	<b>160,732</b>	<b>53,720</b>	<b>70,373</b>	<b>54,768</b>	<b>54,768</b>	<b>137,068</b>	<b>82,300</b>	<b>150%</b>	
<b>NON-PERSONNEL EXPENDITURE</b>									
410 Professional & Technical Svc	178,582	141,150	139,120	170,000	170,000	130,000	(40,000)	-24%	
420 Staff Travel	-	-	-	-	-	-	-	0%	
425 Student Travel	-	-	-	-	-	-	-	0%	
430 Utility Services	-	-	-	-	-	-	-	0%	
435 Energy	-	-	-	-	-	-	-	0%	
440 Purchased Services	-	-	-	-	-	-	-	0%	
445 Insurance & Bond Premiums	1,768,882	1,741,131	1,165,753	1,775,000	1,775,000	1,232,932	(542,068)	-31%	
450 Supplies, Materials & Media	-	-	-	-	-	-	-	0%	
487 Student Transportation in Lieu	-	-	-	-	-	-	-	0%	
490 Other Expenses	-	-	-	-	-	-	-	0%	
495 Indirect Costs	-	-	-	-	-	-	-	0%	
510 Equipment	-	-	-	-	-	-	-	0%	
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-	0%	
<b>Total Non-Personnel</b>	<b>1,947,463</b>	<b>1,882,281</b>	<b>1,304,873</b>	<b>1,945,000</b>	<b>1,945,000</b>	<b>1,362,932</b>	<b>(582,068)</b>	<b>-30%</b>	
550 Transfers to Other Funds	-	-	-	-	-	-	-	0%	
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,108,195</b>	<b>\$ 1,936,002</b>	<b>\$ 1,375,246</b>	<b>\$ 1,999,768</b>	<b>\$ 1,999,768</b>	<b>\$ 1,500,000</b>	<b>\$ (499,768)</b>	<b>-25%</b>	

ADM ENROLLMENT & STAFFING FTE SUMMARY						
	18931.80	19080.25	17885.13	19135.00	18886.19	19233.00
<b>ADM ENROLLMENT</b>						
<b>CERTIFICATED FTE</b>						
Director	-	-	-	-	-	-
Administrator	-	-	-	-	-	-
Classroom Teacher	-	-	-	-	-	-
SPED Teacher	-	-	-	-	-	-
Specialist - Schools	-	-	-	-	-	-
Counselor	-	-	-	-	-	-
Nurse	-	-	-	-	-	-
Specialist - Department	-	-	-	-	-	-
<b>Total Certificated</b>	-	-	-	-	-	-
<b>NON-CERTIFICATED FTE</b>						
School Board	-	-	-	-	-	-
Director	-	-	-	-	-	-
Supervisor	-	-	-	-	-	-
Instructional Aide	-	-	-	-	-	-
Support Staff	-	-	-	-	-	-
Custodial Staff	-	-	-	-	-	-
Specialist - Department	0.50	0.50	0.50	0.70	0.70	0.70
<b>Total Non-Certificated</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.70</b>	<b>0.70</b>	<b>0.70</b>
<b>STAFFING FTE TOTALS</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.70</b>	<b>0.70</b>	<b>0.70</b>



# LONG-TERM FORECAST

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## LONG-TERM FORECASTS

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

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

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

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

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

### Revenue Assumptions

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

#### Scenario A - Pessimistic

- Borough funding at 6.3 mills with an annual increase to the tax base of 2% from FY 2024-FY 2027
  - 1.5% is allocated to the Renewal and Replacement Fund
- Base Student Allocation (BSA) maintained at \$5,930, with no increase from FY 2024-FY 2027
- No State one-time funds
- All other revenues are maintained with no change

#### Scenario B - Moderate

- Borough funding at 6.3 mills with an annual increase to the tax base of 3.5% from FY 2024-FY 2027
  - 1.5% is allocated to the Renewal and Replacement Fund
- Base Student Allocation (BSA) increased by \$30 to \$5,960 in FY 2024 and maintained thereafter
- State one-time funds maintained at \$7,767,297 annually (approximately \$220 per AADM)
- All other revenues are maintained with no change

#### Scenario C – Optimistic

- Borough funding at 6.3 mills with an annual increase to the tax base of 5% from FY 2024-FY 2027
  - 1.5% is allocated to the Renewal and Replacement Fund
- Base Student Allocation (BSA) increases by \$250 to \$6,180 in FY 2024, and then by 2% annually (based on the 5-year average of the CPI) from FY 2025-FY 2027
- No State one-time funds
- All other revenues are maintained with no change

### Expenditure Assumptions

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

#### Personnel

- Staff funded through the CRRSA ESSER II Funds are reabsorbed into the General Fund and ARP ESSER III in FY 2024 with the sunset of that grant
- All Staffing funded through ESSER III reabsorbed into the General Fund in FY 2025 with the sunset of that grant

#### Regular Salary Schedule Movement

- In FY 2023, salary schedules increase according to the negotiated agreement for each employee group as outlined below
  - MLMA, and MSPA increased by 1.5%
  - All other employee groups are maintained with no increase
- In FY 2024, salary schedules are maintained according to the negotiated agreement for each employee group with no increase to the schedules
- Total certificated salaries increase by 1.6% annually for regular movement on the salary schedule
- Total non-certificated salaries increase by 3.1% annually for regular movement on the salary schedule

#### Benefits

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

#### Non-Personnel

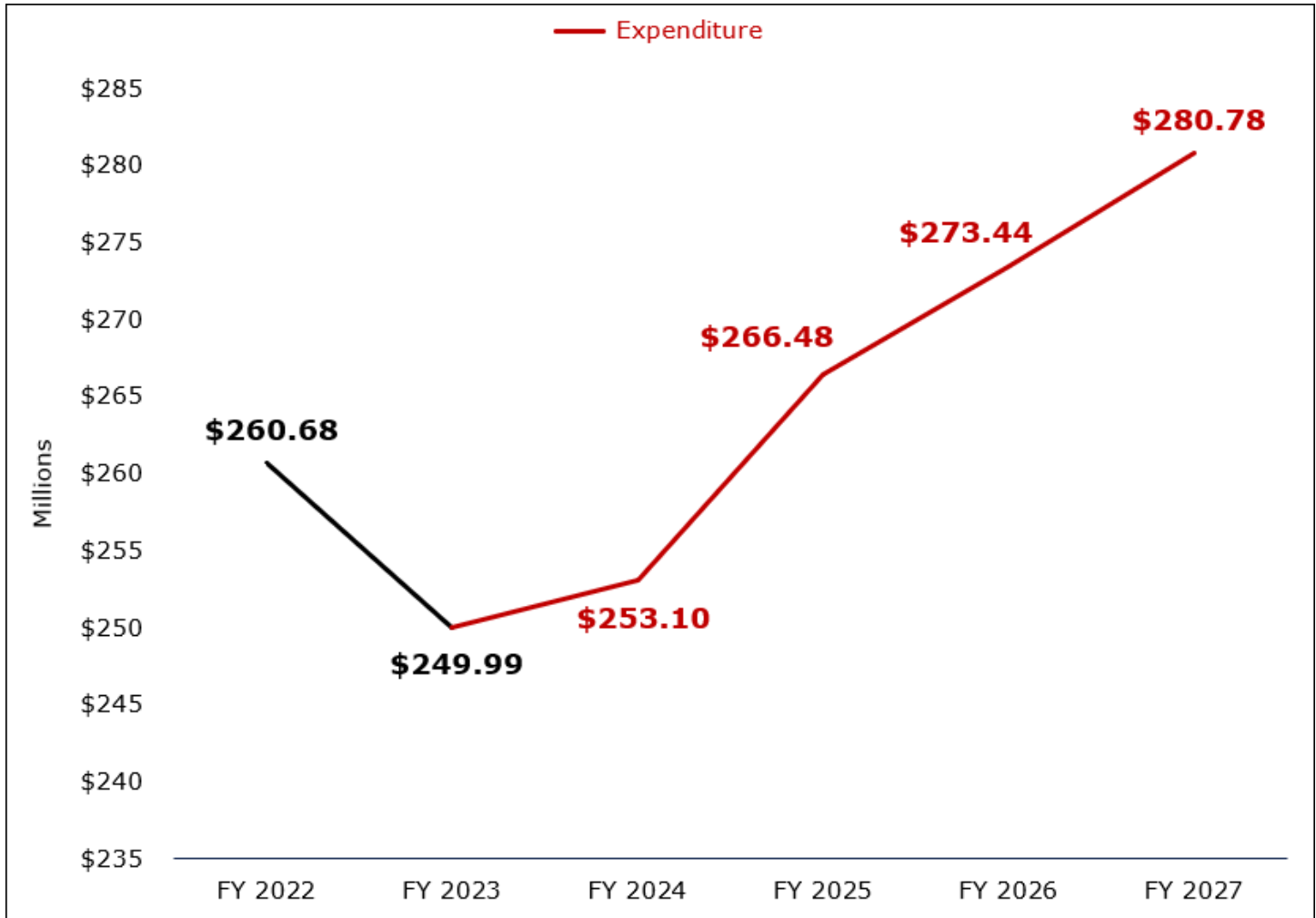
- School site non-personnel budgets are maintained with zero increase or decrease
- Department non-personnel budget are maintained with zero increase or decrease
- Utility rates are increase by 2.5% and applied to the annual average use from FY 2018, FY 2019, and FY 2021
- Property and liability insurance increase at an annual rate of 20%
- Transfers to other funds includes a subsidy to the Student Transportation Fund and an annual transfer to Debt Service Fund based on each funds long-term forecast
- All other non-personnel accounts are maintained with no change

The tables on the following pages are organized by fund with information through FY 2027. They include the FY 2022 Revised Budget with five years of projections. Expenditures are detailed in fund-object order similar to the layout found in the prior financial pages.

#### **Long-Term Forecast Listing**

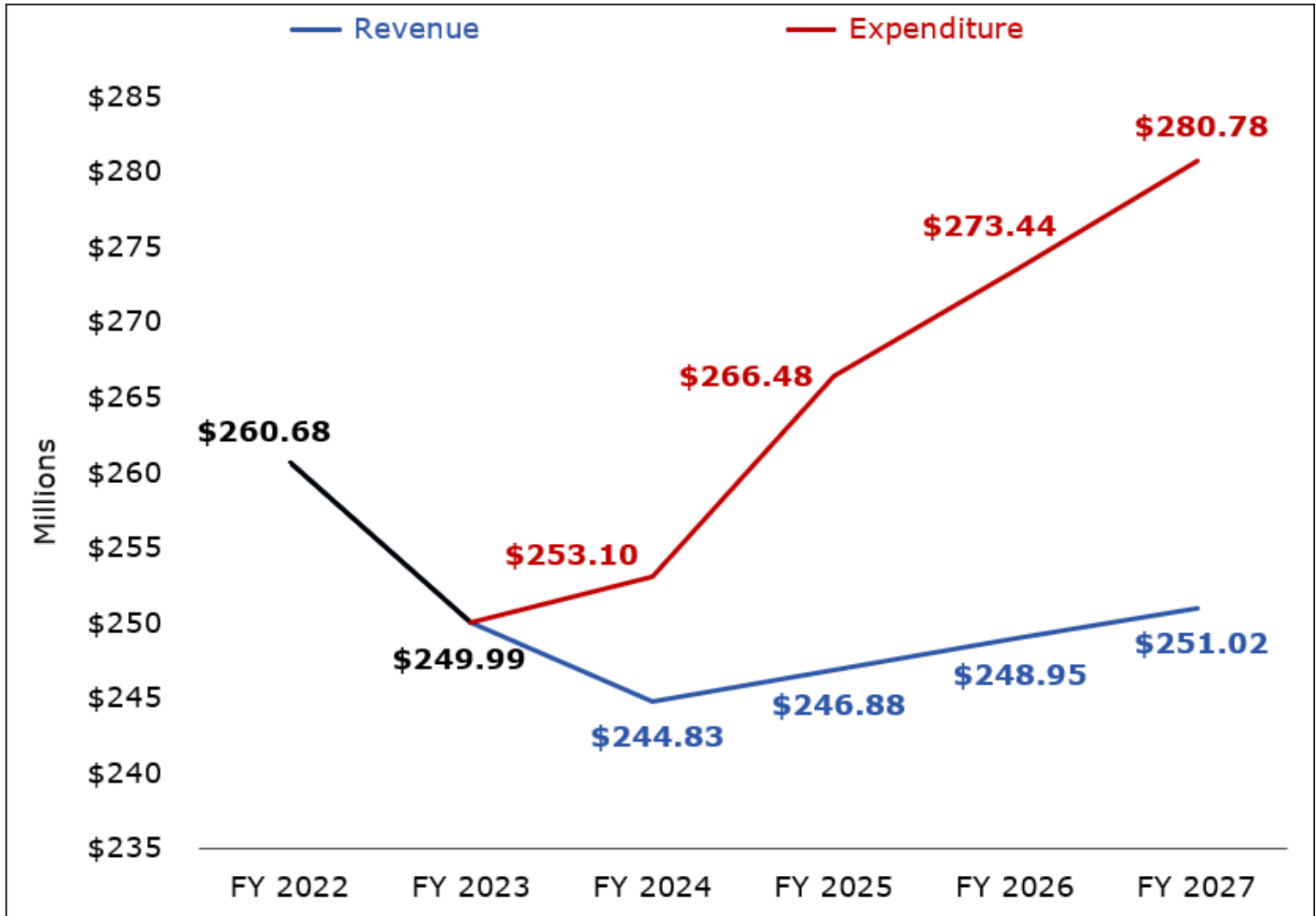
- General Fund Revenue Scenarios
- All funds long-term forecast summary
- Individual fund long-term forecast listing

## General Fund Long-Term Forecast: Expenditure Summary



	FY 2022 Revised Budget	FY 2023 Adopted Budget	FY 2024 Projection	FY 2025 Projection	FY 2026 Projection	FY 2027 Projection
<b>Personnel</b>						
310 Certificated Salaries	93,709,192	100,306,269	99,511,367	107,158,568	108,873,105	110,615,075
320 Non-Certificated Salaries	36,666,838	37,842,165	40,033,302	39,990,842	41,230,558	42,508,705
360 Employee Benefits	59,680,153	62,990,854	63,192,380	67,447,876	69,732,181	72,099,928
<b>Total Personnel</b>	<b>190,056,183</b>	<b>201,139,288</b>	<b>202,737,049</b>	<b>214,597,286</b>	<b>219,835,844</b>	<b>225,223,708</b>
<b>Non-Personnel</b>						
410 Professional & Technical Services	7,893,402	7,390,039	7,390,039	7,390,039	7,390,039	7,390,039
420 Staff Travel	460,926	539,107	539,107	539,107	539,107	539,107
425 Student Travel	1,050,144	1,151,649	1,151,649	1,151,649	1,151,649	1,151,649
430 Utility Services	2,567,352	2,311,130	2,014,522	2,064,885	2,116,507	2,169,419
435 Energy	5,895,567	6,855,325	7,026,708	7,202,376	7,382,435	7,566,996
440 Other Purchased Services	6,854,716	7,012,263	7,012,263	7,012,263	7,012,263	7,012,263
445 Insurance Bonds & Premiums	3,097,233	3,729,464	4,475,357	5,370,428	6,444,514	7,733,417
450 Supplies & Materials	14,577,819	15,284,379	15,284,379	15,284,379	15,284,379	15,284,379
490 Other Expenses	849,300	835,230	835,230	835,230	835,230	835,230
495 Indirect Costs	(2,425,275)	(2,120,006)	(2,120,006)	(2,120,006)	(2,120,006)	(2,120,006)
510 Equipment	2,030,338	1,817,126	1,817,126	1,817,126	1,817,126	1,817,126
<b>Total Non-Personnel</b>	<b>42,851,522</b>	<b>44,805,706</b>	<b>45,426,374</b>	<b>46,547,476</b>	<b>47,853,243</b>	<b>49,379,619</b>
<b>Total Expenses</b>	<b>232,907,705</b>	<b>245,944,994</b>	<b>248,163,423</b>	<b>261,144,762</b>	<b>267,689,087</b>	<b>274,603,327</b>
550 Transfers to Other Funds	27,772,744	4,042,218	4,936,319	5,331,915	5,749,195	6,176,741
<b>Grand Total</b>	<b>\$ 260,680,449</b>	<b>\$ 249,987,212</b>	<b>253,099,742</b>	<b>\$ 266,476,677</b>	<b>\$ 273,438,282</b>	<b>\$ 280,780,068</b>

## General Fund Long-Term Forecast: Scenario A - Pessimistic

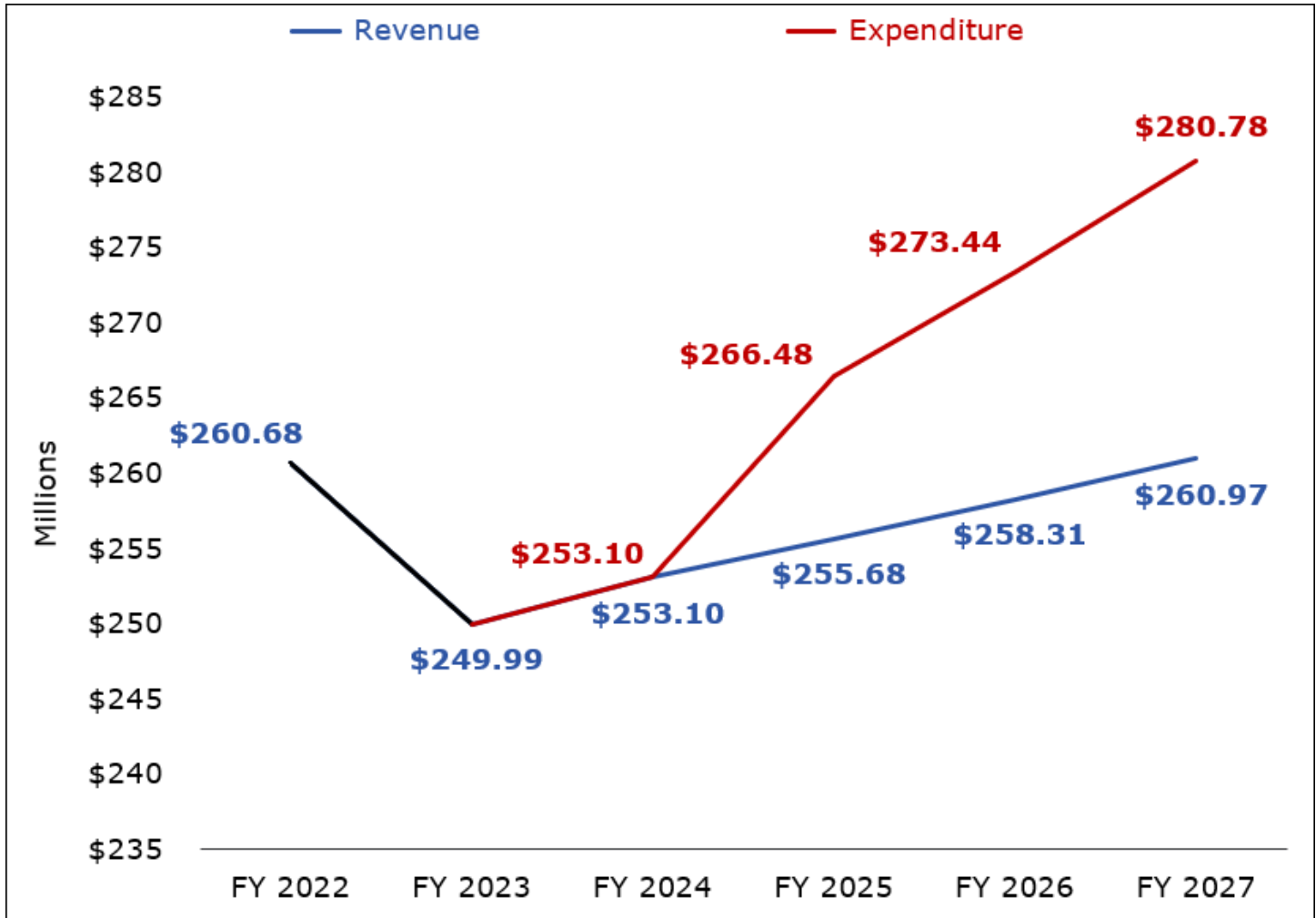


	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Revenue	260,680,449	249,987,212	244,830,566	246,878,387	248,949,126	251,021,096
Expenditure	260,680,449	249,987,212	253,099,742	266,476,677	273,438,282	280,780,068
Excess (Deficit)	-	-	(8,269,176)	(19,598,290)	(24,489,156)	(29,758,972)

### Revenue Assumptions:

- Enrollment increases annually by 1%
- Borough funding at 6.3 mills with an annual increase to the tax base of 2% from FY 2024-2027
  - 1.5% is allocated to the Renewal and Replacement fund
- State BSA increases by \$30 to \$5,960 in FY 2024 and maintains thereafter
- All other revenue maintains with no increase or decrease

## General Fund Long-Term Forecast: Scenario B - Moderate

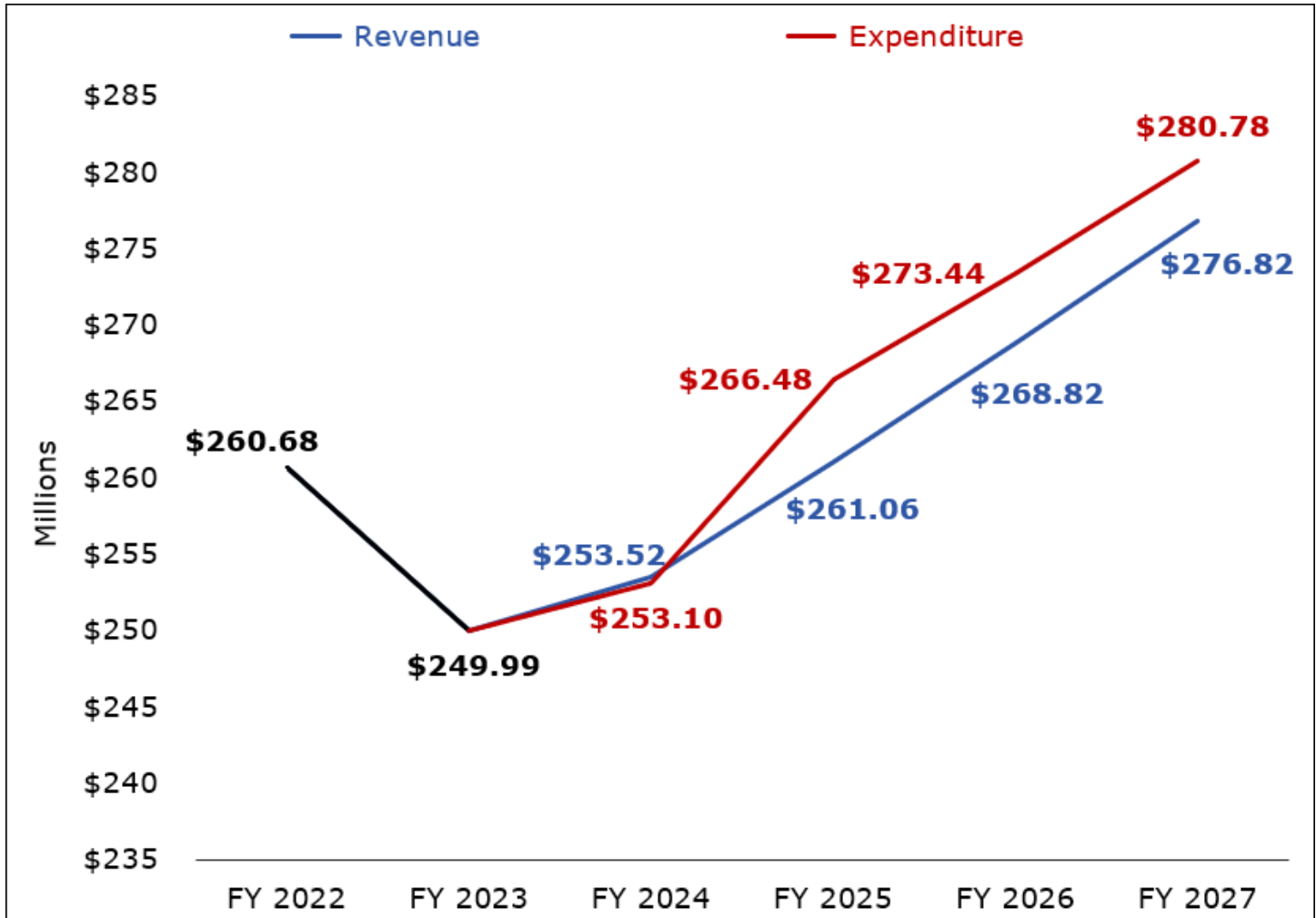


	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Revenue	260,680,449	249,987,212	253,099,742	255,677,046	258,306,040	260,966,245
Expenditure	260,680,449	249,987,212	253,099,742	266,476,677	273,438,282	280,780,068
Excess (Deficit)	-	-	-	(10,799,631)	(15,132,242)	(19,813,823)

### Revenue Assumptions:

- Enrollment increases annually by 1%
- Borough funding at 6.3 mills with an annual increase to the tax base of 3.5% from FY 2024-2027
  - 1.5% is allocated to the Renewal and Replacement fund
- State BSA increases by \$30 to \$5,960 in FY 2024 and maintains thereafter
- State one-time funding maintains at \$7,767,297 annually (approx. \$220 per AADM)
- All other revenue maintains with no increase or decrease

## General Fund Long-Term Forecast: Scenario C - Optimistic



	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Revenue	260,680,449	249,987,212	253,522,455	261,056,198	268,815,230	276,817,381
Expenditure	260,680,449	249,987,212	253,099,742	266,476,677	273,438,282	280,780,068
Excess (Deficit)	-	-	422,713	(5,420,479)	(4,623,052)	(3,962,687)

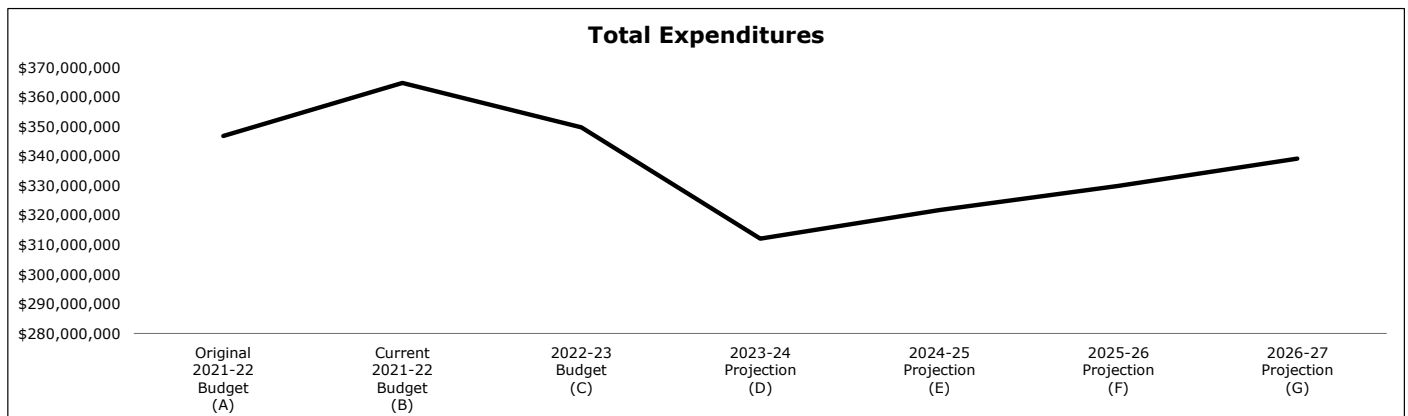
### Revenue Assumptions:

- Enrollment increases annually by 1%
- Borough funding at 6.3 mills with an annual increase to the tax base of 5% from FY 2024-2027
  - 1.5% is allocated to the Renewal and Replacement fund
- State BSA increases by \$250 to \$6,180 in FY 2024 and then 2% annually thereafter
- All other revenue maintains with no increase or decrease

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: All Funds  
Location: District Wide

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ 65,841,806	\$ 65,841,806	\$ 70,696,614	\$ 73,170,995	\$ 75,731,980	\$ 78,382,599	\$ 81,125,990
020 Food Service Meal Sales	63,789	47,977	1,142,338	1,239,505	1,281,253	1,323,736	1,366,996
044 Local Revenue	125,000	125,000	100,000	100,000	100,000	100,000	100,000
046 Other Local Revenue	827,454	827,454	223,176	363,000	420,234	439,868	399,333
047 E-Rate Revenue	1,383,261	1,383,261	965,173	965,173	965,173	965,173	965,173
051 Foundation Program	170,439,031	172,420,912	170,802,082	178,537,678	178,537,678	178,537,678	178,537,678
052 Quality Schools	553,087	558,435	558,461	558,461	558,461	558,461	558,461
056 TRS Revenue On-Behalf	19,460,606	19,460,606	12,096,936	-	-	-	-
057 PERS Revenue On-Behalf	3,038,299	3,038,299	1,055,796	-	-	-	-
090 Other State Revenue	17,587,179	17,175,567	25,047,465	17,437,578	17,603,403	17,759,358	17,888,068
140 Direct Federal	7,825,386	11,868,443	8,732,703	8,988,288	9,210,735	9,437,000	9,677,707
152 Medicaid Reimbursement	480,000	480,000	500,000	500,000	500,000	500,000	500,000
190 AK & Other Interm. Agencies	41,966,409	45,936,257	43,340,027	21,557,460	16,305,993	16,397,213	16,494,760
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>329,591,306</b>	<b>339,164,017</b>	<b>335,260,771</b>	<b>303,418,138</b>	<b>301,214,910</b>	<b>304,401,086</b>	<b>307,614,166</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	11,717,786	13,218,986	9,183,077	2,241,656	2,577,620	2,461,520	2,951,228
250 Transfers from Other Funds	6,312,396	12,663,142	5,592,218	6,689,425	7,386,710	8,165,140	9,025,154
<b>Total Appropriations &amp; Transfers</b>	<b>18,030,182</b>	<b>25,882,128</b>	<b>14,775,294</b>	<b>8,931,081</b>	<b>9,964,330</b>	<b>10,626,660</b>	<b>11,976,382</b>
<b>Total Revenue</b>	<b>347,621,488</b>	<b>365,046,145</b>	<b>350,036,065</b>	<b>312,349,219</b>	<b>311,179,240</b>	<b>315,027,745</b>	<b>319,590,547</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ 117,625,631	\$ 110,931,024	\$ 118,843,316	\$ 109,221,348	\$ 112,932,369	\$ 114,684,928	\$ 116,463,150
320 Non-Certificated Salaries	44,998,388	44,924,259	45,690,682	46,960,176	46,597,755	47,793,402	49,067,399
360 Employee Benefits	97,530,239	93,350,779	88,086,422	70,728,402	74,598,302	77,271,193	80,068,842
<b>Total Personnel</b>	<b>260,154,258</b>	<b>249,206,061</b>	<b>252,620,421</b>	<b>226,909,926</b>	<b>234,128,425</b>	<b>239,749,522</b>	<b>245,599,391</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	7,752,590	10,584,971	10,390,211	8,244,927	8,226,277	8,215,540	8,196,009
420 Staff Travel	756,182	772,028	747,370	657,019	631,041	626,563	614,085
425 Student Travel	1,034,610	1,039,524	1,325,443	1,224,899	1,219,399	1,214,899	1,207,399
430 Utilities	2,875,958	3,268,020	2,348,563	2,045,433	2,094,082	2,143,471	2,196,380
435 Energy	6,366,018	6,535,350	7,171,065	7,350,342	7,534,101	7,722,453	7,915,514
440 Purchased Services	26,966,662	30,756,085	29,487,072	28,208,523	28,757,960	29,332,992	29,915,070
445 Insurance & Bond Premiums	4,506,279	4,890,634	5,009,927	6,011,912	7,214,294	8,657,153	10,388,584
450 Supplies, Materials & Media	24,610,007	34,690,663	30,784,538	23,936,762	24,042,261	24,203,905	24,269,530
487 Student Transportation in Lieu	103,356	243,916	138,950	138,950	138,950	138,950	138,950
490 Other Expenses	1,118,377	1,276,644	1,104,756	859,920	855,770	849,259	843,270
495 Indirect Costs	941,134	17,993	84,326	(781,948)	(1,069,942)	(1,024,071)	(932,547)
500 Capital Outlay	917,634	1,044,943	168,050	174,243	180,664	187,321	194,224
510 Equipment	1,943,407	4,829,014	4,185,753	1,978,086	2,278,881	1,984,700	2,280,542
532 Interest on Long-Term Debt	262,567	312,127	225,550	219,357	212,936	206,279	199,376
540 Other Capital Outlay Expenses	30,888	30,888	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>80,185,670</b>	<b>100,292,799</b>	<b>93,171,574</b>	<b>80,268,425</b>	<b>82,316,675</b>	<b>84,459,414</b>	<b>87,426,386</b>
550 Transfers to other Funds	6,547,439	15,364,512	4,042,218	4,936,319	5,331,915	5,749,195	6,176,741
<b>Total Expenditures</b>	<b>346,887,367</b>	<b>364,863,372</b>	<b>349,834,213</b>	<b>312,114,670</b>	<b>321,777,015</b>	<b>329,958,131</b>	<b>339,202,518</b>
<b>FUND TOTAL</b>	<b>\$ 734,121</b>	<b>\$ 182,773</b>	<b>\$ 201,852</b>	<b>\$ 234,549</b>	<b>\$ (10,597,775)</b>	<b>\$ (14,930,385)</b>	<b>\$ 13,435,230</b>



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 100 General Fund Revenue Summary

Location: 501 District Wide

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ 65,841,806	\$ 64,191,806	\$ 68,929,199	\$ 72,073,430	\$ 74,596,000	\$ 77,206,860	\$ 79,909,100
044 Local Revenue	125,000	125,000	100,000	100,000	100,000	100,000	100,000
046 Other Local Revenue	350,000	350,000	100,000	354,734	354,734	372,868	330,833
047 E-Rate Revenue	1,383,261	1,383,261	965,173	965,173	965,173	965,173	965,173
051 Foundation Program	170,439,031	172,420,912	170,802,082	178,537,678	178,537,678	178,537,678	178,537,678
052 Quality Schools	553,087	558,435	558,461	558,461	558,461	558,461	558,461
056 TRS Revenue On-Behalf	19,460,606	19,460,606	12,096,936	-	-	-	-
057 PERS Revenue On-Behalf	3,038,299	3,038,299	1,055,796	-	-	-	-
090 Other State Revenue	65,000	65,000	7,832,297	65,000	65,000	65,000	65,000
140 Direct Federal	-	25,937	-	-	-	-	-
152 Medicaid Reimbursement	480,000	480,000	500,000	500,000	500,000	500,000	500,000
<b>Total Direct Revenue</b>	<b>261,736,090</b>	<b>262,099,256</b>	<b>262,939,944</b>	<b>253,099,742</b>	<b>255,677,046</b>	<b>258,306,040</b>	<b>260,966,245</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	5,809,979	10,584,781	200,000	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>5,809,979</b>	<b>10,584,781</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>267,546,069</b>	<b>272,684,037</b>	<b>263,139,944</b>	<b>253,099,742</b>	<b>255,677,046</b>	<b>258,306,040</b>	<b>260,966,245</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ 100,879,787	\$ 93,896,846	\$ 100,306,269	\$ 99,511,367	\$ 107,158,568	\$ 108,873,105	\$ 110,615,075
320 Non-Certificated Salaries	37,541,149	37,220,012	37,842,165	40,033,302	39,990,842	41,230,558	42,508,705
360 Employee Benefits	86,381,048	82,231,642	76,143,586	63,192,380	67,447,876	69,732,181	72,099,928
<b>Total Personnel</b>	<b>224,801,984</b>	<b>213,348,501</b>	<b>214,292,020</b>	<b>202,737,049</b>	<b>214,597,286</b>	<b>219,835,844</b>	<b>225,223,708</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	5,769,711	7,084,736	7,390,039	7,390,039	7,390,039	7,390,039	7,390,039
420 Staff Travel	522,455	510,248	539,107	539,107	539,107	539,107	539,107
425 Student Travel	886,618	894,828	1,151,649	1,151,649	1,151,649	1,151,649	1,151,649
430 Utilities	2,458,749	2,878,947	2,311,130	2,014,522	2,064,885	2,116,507	2,169,419
435 Energy	6,146,768	6,285,930	6,855,325	7,026,708	7,202,376	7,382,435	7,566,996
440 Purchased Services	6,802,070	7,360,569	7,012,263	7,012,263	7,012,263	7,012,263	7,012,263
445 Insurance & Bond Premiums	2,705,392	3,081,541	3,729,464	4,475,357	5,370,428	6,444,514	7,733,417
450 Supplies, Materials & Media	14,098,881	14,892,725	15,284,379	15,284,379	15,284,379	15,284,379	15,284,379
490 Other Expenses	833,950	847,550	835,230	835,230	835,230	835,230	835,230
495 Indirect Costs	(1,480,260)	(2,400,275)	(2,120,006)	(2,120,006)	(2,120,006)	(2,120,006)	(2,120,006)
510 Equipment	1,157,902	2,503,338	1,817,126	1,817,126	1,817,126	1,817,126	1,817,126
540 Other Capital Outlay Expenses	30,888	30,888	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>39,933,124</b>	<b>43,971,025</b>	<b>44,805,706</b>	<b>45,426,374</b>	<b>46,547,476</b>	<b>47,853,243</b>	<b>49,379,619</b>
550 Transfers to other Funds	2,810,961	15,364,512	4,042,218	4,936,319	5,331,915	5,749,195	6,176,741
<b>Total Expenditures</b>	<b>267,546,069</b>	<b>272,684,037</b>	<b>263,139,944</b>	<b>253,099,742</b>	<b>266,476,677</b>	<b>273,438,282</b>	<b>280,780,068</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (10,799,631)</b>	<b>\$ (15,132,242)</b>	<b>\$ (19,813,823)</b>
<b>METHODOLOGY: Enrollment increases by 1%, Borough Appropriations increases by 3.5%, State BSA increases by \$30 to \$5,960 in 2023-2024 and maintains thereafter. State One-Time Funding maintains at \$7,767,297 annually (approximately \$220 per AADM). All other revenue maintained. Expenditure Assumptions were outlined in this section previously.</b>							

Fund: 205 Pupil Transportation

Location: 512 Student Transportation

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	16,786,368	16,374,569	16,495,923	16,658,733	16,824,558	16,992,393	17,159,223
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>16,786,368</b>	<b>16,374,569</b>	<b>16,495,923</b>	<b>16,658,733</b>	<b>16,824,558</b>	<b>16,992,393</b>	<b>17,159,223</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	534,792	-	-	-	-	-
250 Transfers from Other Funds	2,217,561	3,450,954	3,648,618	4,542,719	4,938,315	5,355,595	5,783,141
<b>Total Appropriations &amp; Transfers</b>	<b>2,217,561</b>	<b>3,985,746</b>	<b>3,648,618</b>	<b>4,542,719</b>	<b>4,938,315</b>	<b>5,355,595</b>	<b>5,783,141</b>
<b>Total Revenue</b>	<b>19,003,929</b>	<b>20,360,315</b>	<b>20,144,541</b>	<b>21,201,452</b>	<b>21,762,873</b>	<b>22,347,988</b>	<b>22,942,364</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320 Non-Certificated Salaries	237,666	242,737	250,714	260,910	271,537	282,616	294,166
360 Employee Benefits	154,717	155,277	158,845	164,981	171,516	178,323	185,405
<b>Total Personnel</b>	<b>392,383</b>	<b>398,014</b>	<b>409,559</b>	<b>425,891</b>	<b>443,053</b>	<b>460,939</b>	<b>479,571</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	-	-	-	-	-	-	-
420 Staff Travel	-	516	-	-	-	-	-
425 Student Travel	-	-	-	-	-	-	-
430 Utilities	500	100	500	500	500	500	500
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	18,590,696	19,949,312	19,715,267	20,756,196	21,300,105	21,867,684	22,443,078
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	15,000	12,373	13,515	13,515	13,515	13,515	13,515
487 Student Transportation in Lieu	5,000	-	5,000	5,000	5,000	5,000	5,000
490 Other Expenses	350	-	700	350	700	350	700
495 Indirect Costs	-	-	-	-	-	-	-
510 Equipment	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>18,611,546</b>	<b>19,962,301</b>	<b>19,734,982</b>	<b>20,775,561</b>	<b>21,319,820</b>	<b>21,887,049</b>	<b>22,462,793</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>19,003,929</b>	<b>20,360,315</b>	<b>20,144,541</b>	<b>21,201,452</b>	<b>21,762,873</b>	<b>22,347,988</b>	<b>22,942,364</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>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.</b>							

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 235 Suicide Awareness & Prevention  
Location: 502 Federal Programs

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	30,000	30,000	30,000	28,500	28,500	28,500	28,500
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>28,500</b>	<b>28,500</b>	<b>28,500</b>	<b>28,500</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	-	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>28,500</b>	<b>28,500</b>	<b>28,500</b>	<b>28,500</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ -	\$ 2,000	\$ 2,012	\$ 2,024	\$ 2,036	\$ 2,048	\$ 2,060
320 Non-Certificated Salaries	2,000	-	-	-	-	-	-
360 Employee Benefits	61	61	66	71	77	83	90
<b>Total Personnel</b>	<b>2,061</b>	<b>2,061</b>	<b>2,078</b>	<b>2,095</b>	<b>2,113</b>	<b>2,131</b>	<b>2,150</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	11,683	11,683	11,921	11,921	11,631	11,631	11,631
420 Staff Travel	-	-	-	-	-	-	-
425 Student Travel	-	-	-	-	-	-	-
430 Utilities	-	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	1,210	1,210	1,210	1,210	1,210	1,210	1,210
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	13,292	13,292	13,204	11,481	11,469	11,165	10,861
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	-	-	-	-	-	-	-
495 Indirect Costs	1,754	1,754	1,587	1,793	2,078	2,363	2,648
510 Equipment	-	-	-	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>27,939</b>	<b>27,939</b>	<b>27,922</b>	<b>26,405</b>	<b>26,388</b>	<b>26,369</b>	<b>26,350</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>28,500</b>	<b>28,500</b>	<b>28,500</b>	<b>28,500</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: 2022-23 status quo for award. In FY23 updated indirect rate, increased certificated salaries 1%, and increase benefits 8%. For FY2023-27 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.</b>							

Fund: 236 Youth In Detention  
Location: 503 Student Support Services

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	103,670	103,670	103,670	103,670	103,670	103,670	103,670
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>103,670</b>	<b>103,670</b>	<b>103,670</b>	<b>103,670</b>	<b>103,670</b>	<b>103,670</b>	<b>103,670</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	-	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>103,670</b>	<b>103,670</b>	<b>103,670</b>	<b>103,670</b>	<b>103,670</b>	<b>103,670</b>	<b>103,670</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ 61,202	\$ 60,743	\$ 61,800	\$ 62,500	\$ 63,500	\$ 64,500	\$ 65,500
320 Non-Certificated Salaries	8,658	7,484	7,600	8,900	6,040	-	-
360 Employee Benefits	21,613	22,663	24,600	26,568	28,428	30,134	30,134
<b>Total Personnel</b>	<b>91,473</b>	<b>90,890</b>	<b>94,000</b>	<b>97,968</b>	<b>97,968</b>	<b>94,634</b>	<b>95,634</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	-	-	-	-	-	-	-
420 Staff Travel	-	-	-	-	-	-	-
425 Student Travel	-	-	-	-	-	-	-
430 Utilities	-	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	-	-	-	-	-	-	-
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	6,135	6,718	4,185	-	-	3,334	2,334
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	-	-	-	-	-	-	-
495 Indirect Costs	6,061	6,062	5,485	5,702	5,702	5,702	5,702
510 Equipment	-	-	-	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>12,197</b>	<b>12,780</b>	<b>9,670</b>	<b>5,702</b>	<b>5,702</b>	<b>9,036</b>	<b>8,036</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>103,670</b>	<b>103,670</b>	<b>103,670</b>	<b>103,670</b>	<b>103,670</b>	<b>103,670</b>	<b>103,670</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: This fund supports programs specific to the Mat-Su Secondary School. Funding is anticipated to be maintained. Salaries and Benefits follow the methodology of the General Fund, and Supplies, Materials and Media is only funded at what is available. The Non-Certificated position will not be maintained after FY2025 under this current plan.</b>							

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 243 MSBSD Direct Small Legislative Grants

Location: 501 District Wide

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	-	-	-	-	-	-	-
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	-	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	-	-	-
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320 Non-Certificated Salaries	-	-	-	-	-	-	-
360 Employee Benefits	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	-	-	-	-	-	-	-
420 Staff Travel	-	-	-	-	-	-	-
425 Student Travel	-	-	-	-	-	-	-
430 Utilities	-	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	-	-	-	-	-	-	-
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	-	-	-	-	-	-	-
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	-	-	-	-	-	-	-
495 Indirect Costs	-	-	-	-	-	-	-
510 Equipment	-	-	-	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	-	-	-	-	-	-	-
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-
<b>FUND TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>METHODOLOGY: The District currently does not have any current or committed funds set aside by the State Legislature in the States Capital Budget for communities and organizations for identified purposes in amounts less than \$300,000. Any funds expended in this fund are considered under the jurisdiction of the District.</b>							

Fund: 244 MSBSD Direct Large Legislative Grants

Location: 501 District Wide

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	42,889	42,889	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>42,889</b>	<b>42,889</b>	-	-	-	-	-
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	-	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>42,889</b>	<b>42,889</b>	-	-	-	-	-
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ 350	\$ 350	\$ -	\$ -	\$ -	\$ -	\$ -
320 Non-Certificated Salaries	-	-	-	-	-	-	-
360 Employee Benefits	6	6	-	-	-	-	-
<b>Total Personnel</b>	<b>356</b>	<b>356</b>	-	-	-	-	-
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	41,399	41,475	-	-	-	-	-
420 Staff Travel	-	-	-	-	-	-	-
425 Student Travel	-	-	-	-	-	-	-
430 Utilities	-	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	-	-	-	-	-	-	-
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	148	62	-	-	-	-	-
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	-	490	-	-	-	-	-
495 Indirect Costs	986	-	-	-	-	-	-
510 Equipment	-	-	-	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>42,533</b>	<b>42,027</b>	-	-	-	-	-
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>42,889</b>	<b>42,383</b>	-	-	-	-	-
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ 506</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: Current balance on funds set aside by the State Legislature in the States Capital Budget for communities and organizations for identified purposes in amounts greater than \$300,000. Any funds expended in this fund are considered under the jurisdiction of the District.</b>							

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 246 Student Life Skills  
Location: 503 Student Support Services

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	61,500	61,500	63,000	63,000	65,500	67,000	68,500
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>61,500</b>	<b>61,500</b>	<b>63,000</b>	<b>63,000</b>	<b>65,500</b>	<b>67,000</b>	<b>68,500</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	-	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>61,500</b>	<b>61,500</b>	<b>63,000</b>	<b>63,000</b>	<b>65,500</b>	<b>67,000</b>	<b>68,500</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ 9,200	\$ 9,200	\$ 10,000	\$ 10,000	\$ 11,000	\$ 11,500	\$ 12,000
320 Non-Certificated Salaries	43,500	43,500	44,000	44,000	45,000	45,500	46,000
360 Employee Benefits	8,800	8,800	9,000	9,000	9,500	10,000	10,500
<b>Total Personnel</b>	<b>61,500</b>	<b>61,500</b>	<b>63,000</b>	<b>63,000</b>	<b>65,500</b>	<b>67,000</b>	<b>68,500</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	-	-	-	-	-	-	-
420 Staff Travel	-	-	-	-	-	-	-
425 Student Travel	-	-	-	-	-	-	-
430 Utilities	-	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	-	-	-	-	-	-	-
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	-	-	-	-	-	-	-
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	-	-	-	-	-	-	-
495 Indirect Costs	-	-	-	-	-	-	-
510 Equipment	-	-	-	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>61,500</b>	<b>61,500</b>	<b>63,000</b>	<b>63,000</b>	<b>65,500</b>	<b>67,000</b>	<b>68,500</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: This fund is a reimbursement for the Life Skills program and is anticipated to be maintained at the current rate. Salary increases are anticipated at approximately 1% on alternating years.</b>							

Fund: 252 AK Foods  
Location: 513 Food Service

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	-	187	50,000	50,000	50,000	38,120	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>-</b>	<b>187</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>38,120</b>	<b>-</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	-	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>-</b>	<b>187</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>38,120</b>	<b>-</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320 Non-Certificated Salaries	-	-	-	-	-	-	-
360 Employee Benefits	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	-	-	-	-	-	-	-
420 Staff Travel	-	-	-	-	-	-	-
425 Student Travel	-	-	-	-	-	-	-
430 Utilities	-	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	-	-	-	-	-	-	-
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	-	187	50,000	50,000	50,000	38,120	-
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	-	-	-	-	-	-	-
495 Indirect Costs	-	-	-	-	-	-	-
510 Equipment	-	-	-	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>-</b>	<b>187</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>38,120</b>	<b>-</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>187</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>38,120</b>	<b>-</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>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 2026.</b>							

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 253 Fresh Fruit and Vegetables

Location: 513 Food Service

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	433,506	433,506	457,575	457,575	457,575	457,575	457,575
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>433,506</b>	<b>433,506</b>	<b>457,575</b>	<b>457,575</b>	<b>457,575</b>	<b>457,575</b>	<b>457,575</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	-	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>433,506</b>	<b>433,506</b>	<b>457,575</b>	<b>457,575</b>	<b>457,575</b>	<b>457,575</b>	<b>457,575</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320 Non-Certificated Salaries	47,295	47,295	47,059	55,788	55,788	55,787	55,787
360 Employee Benefits	22,698	22,698	23,347	11,673	11,673	11,673	11,673
<b>Total Personnel</b>	<b>69,993</b>	<b>69,993</b>	<b>70,406</b>	<b>67,461</b>	<b>67,461</b>	<b>67,460</b>	<b>67,460</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	-	-	-	-	-	-	-
420 Staff Travel	-	-	-	-	-	-	-
425 Student Travel	-	-	-	-	-	-	-
430 Utilities	-	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	116	116	144	144	144	144	144
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	363,397	362,984	387,025	389,970	389,970	389,971	389,971
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	-	-	-	-	-	-	-
495 Indirect Costs	-	-	-	-	-	-	-
510 Equipment	-	-	-	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>363,513</b>	<b>363,100</b>	<b>387,169</b>	<b>390,114</b>	<b>390,114</b>	<b>390,115</b>	<b>390,115</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>433,506</b>	<b>433,093</b>	<b>457,575</b>	<b>457,575</b>	<b>457,575</b>	<b>457,575</b>	<b>457,575</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ 413</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: 2022-23 Status Quo with award. Grant Administrative salaries and benefits calculated at 10% of grant award. Staff salary increased at 1% and benefits at 8%.</b>							

Fund: 255 Food Service

Location: 513 Food Service

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	63,789	47,977	1,142,338	1,239,505	1,281,253	1,323,736	1,366,996
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	7,216,458	11,233,578	8,059,666	8,348,903	8,571,350	8,797,615	9,038,322
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>7,280,247</b>	<b>11,281,555</b>	<b>9,202,004</b>	<b>9,588,408</b>	<b>9,852,603</b>	<b>10,121,351</b>	<b>10,405,318</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	147,052	147,052	276,574	-	397,291	241,624	690,849
250 Transfers from Other Funds	199,800	138,919	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>346,852</b>	<b>285,971</b>	<b>276,574</b>	<b>-</b>	<b>397,291</b>	<b>241,624</b>	<b>690,849</b>
<b>Total Revenue</b>	<b>7,627,099</b>	<b>11,567,526</b>	<b>9,478,578</b>	<b>9,588,408</b>	<b>10,249,894</b>	<b>10,362,975</b>	<b>11,096,167</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320 Non-Certificated Salaries	2,544,187	2,586,796	2,848,602	2,936,909	3,027,953	3,121,820	3,218,596
360 Employee Benefits	1,220,028	1,149,750	1,394,586	1,443,671	1,496,960	1,552,339	1,609,896
<b>Total Personnel</b>	<b>3,764,215</b>	<b>3,736,546</b>	<b>4,243,188</b>	<b>4,380,580</b>	<b>4,524,913</b>	<b>4,674,159</b>	<b>4,828,492</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	-	-	1,100	1,100	1,100	1,100	1,100
420 Staff Travel	5,437	6,262	4,350	4,372	4,394	4,416	4,438
425 Student Travel	-	-	-	-	-	-	-
430 Utilities	16,394	16,394	20,303	20,811	21,331	21,864	22,411
435 Energy	219,250	249,420	315,740	323,634	331,725	340,018	348,518
440 Purchased Services	57,017	67,019	71,021	71,021	71,021	71,021	71,021
445 Insurance & Bond Premiums	25,887	34,093	47,531	57,037	68,444	82,133	98,560
450 Supplies, Materials & Media	3,391,847	7,119,940	4,377,293	4,596,158	4,825,966	5,067,264	5,320,627
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	-	138,819	1,000	1,000	1,000	1,000	1,000
495 Indirect Costs	-	-	-	-	-	-	-
510 Equipment	147,052	199,033	397,052	100,000	400,000	100,000	400,000
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>3,862,884</b>	<b>7,830,980</b>	<b>5,235,390</b>	<b>5,175,133</b>	<b>5,724,981</b>	<b>5,688,816</b>	<b>6,267,675</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>7,627,099</b>	<b>11,567,526</b>	<b>9,478,578</b>	<b>9,555,713</b>	<b>10,249,894</b>	<b>10,362,975</b>	<b>11,096,167</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,695</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: Salaries &amp; Benefits, Utilities, Energy, and Insurance Bonds &amp; Premiums follow the General Fund methodology. Staff Travel increases by half a percent annually. Supplies, Materials and Media incraes by 5% annually, and Equipment has alternate year large purchases. All other expenditures are maintained with no increase or decrease.</b>							

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 256 Title I-D Neglected and Delinquent Youth

**Location: 502 Federal Programs**

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	19,724	19,724	19,724	18,738	18,738	18,738	18,738
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>19,724</b>	<b>19,724</b>	<b>19,724</b>	<b>18,738</b>	<b>18,738</b>	<b>18,738</b>	<b>18,738</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	-	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>19,724</b>	<b>19,724</b>	<b>19,724</b>	<b>18,738</b>	<b>18,738</b>	<b>18,738</b>	<b>18,738</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320 Non-Certificated Salaries	8,204	8,204	8,458	8,712	8,649	8,286	7,954
360 Employee Benefits	7,408	7,408	8,001	8,641	8,910	9,086	9,231
<b>Total Personnel</b>	<b>15,612</b>	<b>15,612</b>	<b>16,459</b>	<b>17,353</b>	<b>17,559</b>	<b>17,372</b>	<b>17,185</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	-	-	-	-	-	-	-
420 Staff Travel	-	-	-	-	-	-	-
425 Student Travel	-	-	-	-	-	-	-
430 Utilities	-	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	-	-	-	-	-	-	-
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	2,959	2,959	2,222	394	-	-	-
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	-	-	-	-	-	-	-
495 Indirect Costs	1,153	1,153	1,043	991	1,179	1,366	1,553
510 Equipment	-	-	-	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>4,112</b>	<b>4,112</b>	<b>3,265</b>	<b>1,385</b>	<b>1,179</b>	<b>1,366</b>	<b>1,553</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>19,724</b>	<b>19,724</b>	<b>19,724</b>	<b>18,738</b>	<b>18,738</b>	<b>18,738</b>	<b>18,738</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: 2022-23 status quo for award. In FY23 updated indirect rate, increased certificated salaries 1%, and increased benefits 8%. For FY2023-27 reduce allocation by 5%, then status quo for remaining allocations. Increased indirect by 1% each year. Decrease FTE to balance budget in salary and benefits.</b>							

Fund: 259 Youth Survey

**Location: 503 Student Support Services**

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	-	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320 Non-Certificated Salaries	-	-	-	-	-	-	-
360 Employee Benefits	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	-	-	-	-	-	-	-
420 Staff Travel	-	-	-	-	-	-	-
425 Student Travel	-	-	-	-	-	-	-
430 Utilities	-	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	-	-	-	-	-	-	-
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	-	-	-	-	-	-	-
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	-	-	-	-	-	-	-
495 Indirect Costs	-	-	-	-	-	-	-
510 Equipment	-	-	-	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: The District currently does not have any funds or project any future funding from grant 259 Youth Survey.</b>							

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 260 McKinney-Vento  
Location: 502 Federal Programs

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	49,347	49,347	49,347	46,880	46,880	46,880	46,880
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>49,347</b>	<b>49,347</b>	<b>49,347</b>	<b>46,880</b>	<b>46,880</b>	<b>46,880</b>	<b>46,880</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	-	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>49,347</b>	<b>49,347</b>	<b>49,347</b>	<b>46,880</b>	<b>46,880</b>	<b>46,880</b>	<b>46,880</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320 Non-Certificated Salaries	-	-	-	-	-	-	-
360 Employee Benefits	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	-	-	-	-	-	-	-
420 Staff Travel	1,000	1,500	1,500	1,500	1,500	1,500	1,500
425 Student Travel	8,000	5,000	5,000	5,000	5,000	5,000	5,000
430 Utilities	1,320	1,480	1,480	1,300	1,200	1,100	1,000
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	-	-	-	-	-	-	-
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	35,005	37,654	37,887	36,600	36,231	35,862	35,494
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	1,137	828	870	-	-	-	-
495 Indirect Costs	2,885	2,885	2,610	2,480	2,949	3,418	3,886
510 Equipment	-	-	-	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>49,347</b>	<b>49,347</b>	<b>49,347</b>	<b>46,880</b>	<b>46,880</b>	<b>46,880</b>	<b>46,880</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>49,347</b>	<b>49,347</b>	<b>49,347</b>	<b>46,880</b>	<b>46,880</b>	<b>46,880</b>	<b>46,880</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: 2022-23 status quo for award. In FY23 updated indirect rate. For FY2023-27 reduce allocation by 5%, then status quo for remaining allocations, increased indirect by 1% each year, decrease Student Travel and Supplies and Materials to balance budget.</b>							

Fund: 262 Alternative Schools Grant 2  
Location: 502 Federal Programs

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	78,000	78,000	78,000	74,100	74,100	74,100	74,100
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>78,000</b>	<b>78,000</b>	<b>78,000</b>	<b>74,100</b>	<b>74,100</b>	<b>74,100</b>	<b>74,100</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	-	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>78,000</b>	<b>78,000</b>	<b>78,000</b>	<b>74,100</b>	<b>74,100</b>	<b>74,100</b>	<b>74,100</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320 Non-Certificated Salaries	10,924	11,224	11,561	11,908	12,265	12,633	13,012
360 Employee Benefits	13,254	13,281	14,314	15,459	16,696	18,032	19,475
<b>Total Personnel</b>	<b>24,178</b>	<b>24,505</b>	<b>25,875</b>	<b>27,367</b>	<b>28,961</b>	<b>30,665</b>	<b>32,487</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	-	535	535	535	535	535	535
420 Staff Travel	-	40	40	40	40	40	40
425 Student Travel	8,000	8,000	7,794	7,250	7,250	7,250	7,250
430 Utilities	-	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	3,000	3,000	3,000	3,000	3,000	3,000	3,000
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	38,261	37,219	36,490	31,848	29,513	27,068	24,506
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	-	140	140	140	140	140	140
495 Indirect Costs	4,561	4,561	4,126	3,920	4,661	5,402	6,143
510 Equipment	-	-	-	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>53,822</b>	<b>53,495</b>	<b>52,125</b>	<b>46,733</b>	<b>45,139</b>	<b>43,435</b>	<b>41,614</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>78,000</b>	<b>78,000</b>	<b>78,000</b>	<b>74,100</b>	<b>74,100</b>	<b>74,100</b>	<b>74,100</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: 2022-23 status quo for award. Updated FY23 indirect rate. Increased non-certificated salary 3% and increased benefits 8%. For FY2023-27 reduce allocation by 5%, then status quo for remaining allocations, increased indirect by 1% each year and decrease Supplies and Materials to balance budget.</b>							

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 264 Title IIA  
Location: 502 Federal Programs

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	885,714	867,227	867,227	823,866	823,866	823,866	823,866
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>885,714</b>	<b>867,227</b>	<b>867,227</b>	<b>823,866</b>	<b>823,866</b>	<b>823,866</b>	<b>823,866</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	-	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>885,714</b>	<b>867,227</b>	<b>867,227</b>	<b>823,866</b>	<b>823,866</b>	<b>823,866</b>	<b>823,866</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ 140,056	\$ 140,306	\$ 141,148	\$ 141,995	\$ 142,847	\$ 143,704	\$ 144,566
320 Non-Certificated Salaries	197,261	198,319	204,269	210,397	216,709	223,210	229,906
360 Employee Benefits	71,704	72,072	77,838	84,065	90,790	98,053	105,897
<b>Total Personnel</b>	<b>409,021</b>	<b>410,697</b>	<b>423,254</b>	<b>436,457</b>	<b>450,346</b>	<b>464,968</b>	<b>480,370</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	205,990	220,990	210,000	205,000	200,000	195,000	187,198
420 Staff Travel	76,650	111,650	106,500	65,000	52,000	45,000	40,000
425 Student Travel	-	-	-	-	-	-	-
430 Utilities	-	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	1,100	4,309	4,150	1,000	1,000	1,000	1,000
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	52,495	50,015	59,447	57,826	55,699	50,000	42,000
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	18,863	18,888	18,000	15,000	13,000	7,839	5,000
495 Indirect Costs	-	50,678	45,876	43,582	51,821	60,060	68,298
510 Equipment	47,452	-	-	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>402,550</b>	<b>456,530</b>	<b>443,973</b>	<b>387,408</b>	<b>373,520</b>	<b>358,899</b>	<b>343,496</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>811,571</b>	<b>867,227</b>	<b>867,227</b>	<b>823,865</b>	<b>823,866</b>	<b>823,866</b>	<b>823,866</b>
<b>FUND TOTAL</b>	<b>\$ 74,143</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: 2022-23 status quo for award. Updated FY23 indirect rate increased certificated salary 1% and increased benefits 8%. In FY2023-27 reduce allocation by 5%, then status quo for remaining allocations. Increased certificated staff salary by 1%, increased non-certificated staff salary by 3%, and increased benefits by 8% each year. Additionally, increased indirect by 1% each year. To balance budget, decreased discretionary line items.</b>							

Fund: 266 Carl Perkins  
Location: 505 Career & Technical Education

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	601,376	781,295	499,911	499,911	499,911	499,911	499,911
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>601,376</b>	<b>781,295</b>	<b>499,911</b>	<b>499,911</b>	<b>499,911</b>	<b>499,911</b>	<b>499,911</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	-	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>601,376</b>	<b>781,295</b>	<b>499,911</b>	<b>499,911</b>	<b>499,911</b>	<b>499,911</b>	<b>499,911</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ 183,134	\$ 183,134	\$ 177,106	\$ 177,106	\$ 177,106	\$ 177,106	\$ 177,106
320 Non-Certificated Salaries	7,000	7,000	7,000	7,000	7,000	7,000	7,000
360 Employee Benefits	65,295	65,295	61,414	61,414	61,414	61,414	61,414
<b>Total Personnel</b>	<b>255,429</b>	<b>255,429</b>	<b>245,520</b>	<b>245,520</b>	<b>245,520</b>	<b>245,520</b>	<b>245,520</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	-	-	-	-	-	-	-
420 Staff Travel	24,500	21,972	12,000	12,000	12,000	12,000	12,000
425 Student Travel	2,500	2,500	-	-	-	-	-
430 Utilities	-	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	34,940	114,345	55,800	55,800	55,800	55,800	55,800
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	-	-	-	-	-	-	-
487 Student Transportation in Lieu	98,356	243,916	133,950	133,950	133,950	133,950	133,950
490 Other Expenses	-	500	500	500	500	500	500
495 Indirect Costs	20,786	29,305	21,989	21,989	21,989	21,989	21,989
510 Equipment	-	113,328	30,152	30,152	30,152	30,152	30,152
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>181,082</b>	<b>525,866</b>	<b>254,391</b>	<b>254,391</b>	<b>254,391</b>	<b>254,391</b>	<b>254,391</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>436,511</b>	<b>781,295</b>	<b>499,911</b>	<b>499,911</b>	<b>499,911</b>	<b>499,911</b>	<b>499,911</b>
<b>FUND TOTAL</b>	<b>\$ 164,865</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: 2022-23 status quo for award. Updated FY23 indirect rate, increased certificated salaries 1%, and increased benefits 8%. In FY2023-27 reduce allocation by 5%, then status quo for remaining allocations. Increased certificated staff salary by 1% each year and benefits by 8% each year. Furthermore, increased indirect by 1% each year. Decrease expenses in Professional &amp; Technical services and Supplies and Materials to balance budget.</b>							

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 270 Title III-A English Learners  
Location: 502 Federal Programs

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	88,574	88,574	88,574	84,145	84,145	84,145	84,145
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>88,574</b>	<b>88,574</b>	<b>88,574</b>	<b>84,145</b>	<b>84,145</b>	<b>84,145</b>	<b>84,145</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	-	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>88,574</b>	<b>88,574</b>	<b>88,574</b>	<b>84,145</b>	<b>84,145</b>	<b>84,145</b>	<b>84,145</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ 20,852	\$ 20,852	\$ 20,977	\$ 21,103	\$ 21,230	\$ 21,357	\$ 21,485
320 Non-Certificated Salaries	300	-	-	-	-	-	-
360 Employee Benefits	2,624	2,596	2,804	3,028	3,270	3,532	3,815
<b>Total Personnel</b>	<b>23,776</b>	<b>23,448</b>	<b>23,781</b>	<b>24,131</b>	<b>24,500</b>	<b>24,889</b>	<b>25,300</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	35,872	35,872	35,000	25,000	25,000	22,000	20,000
420 Staff Travel	2,200	2,200	2,667	2,000	2,000	2,000	2,000
425 Student Travel	-	-	-	-	-	-	-
430 Utilities	-	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	-	-	-	-	-	-	-
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	21,547	21,875	22,441	28,563	27,352	29,122	29,870
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	-	-	-	-	-	-	-
495 Indirect Costs	5,179	5,179	4,686	4,451	5,293	6,134	6,976
510 Equipment	-	-	-	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>64,798</b>	<b>65,126</b>	<b>64,794</b>	<b>60,014</b>	<b>59,645</b>	<b>59,256</b>	<b>58,846</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>88,574</b>	<b>88,574</b>	<b>88,574</b>	<b>84,145</b>	<b>84,145</b>	<b>84,145</b>	<b>84,145</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: 2022-23 status quo for award. Updated FY23 indirect rate, increased certificated salaries 1%, and increased benefits 8%. In FY2023-27 reduce allocation by 5%, then status quo for remaining allocations. Increased certificated staff salary by 1% each year and benefits by 8% each year. Furthermore, increased indirect by 1% each year. Decrease expenses in Professional &amp; Technical services and Supplies and Materials to balance budget.</b>							

Fund: 271 Consolidated Administration  
Location: 502 Federal Programs

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	1,726,699	1,788,232	1,797,173	1,872,222	1,952,625	2,038,845	2,131,392
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>1,726,699</b>	<b>1,788,232</b>	<b>1,797,173</b>	<b>1,872,222</b>	<b>1,952,625</b>	<b>2,038,845</b>	<b>2,131,392</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	-	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>1,726,699</b>	<b>1,788,232</b>	<b>1,797,173</b>	<b>1,872,222</b>	<b>1,952,625</b>	<b>2,038,845</b>	<b>2,131,392</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ 915,638	\$ 946,853	\$ 952,534	\$ 958,249	\$ 963,998	\$ 969,782	\$ 975,601
320 Non-Certificated Salaries	193,920	196,134	202,018	208,079	214,321	220,751	227,374
360 Employee Benefits	469,077	469,683	507,258	547,839	591,666	638,999	690,119
<b>Total Personnel</b>	<b>1,578,635</b>	<b>1,612,670</b>	<b>1,661,810</b>	<b>1,714,166</b>	<b>1,769,986</b>	<b>1,829,532</b>	<b>1,893,093</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	3,135	3,135	1,800	1,800	1,800	1,800	1,800
420 Staff Travel	5,765	6,665	4,000	4,000	4,000	4,000	4,000
425 Student Travel	-	-	-	-	-	-	-
430 Utilities	500	500	300	300	300	300	300
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	1,510	1,510	900	900	900	900	900
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	36,195	59,195	33,293	33,293	33,293	33,293	33,293
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	-	-	-	-	-	-	-
495 Indirect Costs	100,959	104,556	95,070	117,763	142,346	169,020	198,006
510 Equipment	-	-	-	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>148,064</b>	<b>175,562</b>	<b>135,363</b>	<b>158,056</b>	<b>182,639</b>	<b>209,313</b>	<b>238,299</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,726,699</b>	<b>1,788,232</b>	<b>1,797,173</b>	<b>1,872,222</b>	<b>1,952,625</b>	<b>2,038,845</b>	<b>2,131,392</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: 2022-23 increased 1.5% for award. In FY23 updated indirect rate, increased certificated salary 1%, non-certificated salary by 3%, and benefits by 8%. For FY2023-27 increased certificated staff salary by 1%, non-certificated staff salary by 3%, and benefits by 8% each year. Additionally, increased indirect by 1% each year, discretionary budget remaining status quo. Allocation based on expenses and off the top of Title I allocation.</b>							

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 273 Title I-A Basic  
Location: 502 Federal Programs

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	4,569,720	4,566,193	4,566,193	4,337,883	4,337,883	4,337,883	4,337,883
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>4,569,720</b>	<b>4,566,193</b>	<b>4,566,193</b>	<b>4,337,883</b>	<b>4,337,883</b>	<b>4,337,883</b>	<b>4,337,883</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	-	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>4,569,720</b>	<b>4,566,193</b>	<b>4,566,193</b>	<b>4,337,883</b>	<b>4,337,883</b>	<b>4,337,883</b>	<b>4,337,883</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ 1,442,801	\$ 1,407,482	\$ 1,415,927	\$ 1,424,423	\$ 1,432,970	\$ 1,441,568	\$ 1,450,217
320 Non-Certificated Salaries	832,489	808,688	832,949	857,937	883,675	910,185	937,491
360 Employee Benefits	993,942	1,000,725	1,080,783	1,167,246	1,260,626	1,361,476	1,470,394
<b>Total Personnel</b>	<b>3,269,233</b>	<b>3,216,895</b>	<b>3,329,659</b>	<b>3,449,606</b>	<b>3,577,270</b>	<b>3,713,229</b>	<b>3,858,102</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	102,468	107,107	100,000	95,000	90,000	85,000	80,000
420 Staff Travel	19,425	16,412	15,500	15,000	10,000	7,500	5,000
425 Student Travel	23,489	23,133	21,000	20,000	17,500	15,000	12,500
430 Utilities	4,217	3,920	3,750	2,000	1,500	1,200	1,000
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	12,414	10,225	9,500	4,000	3,000	2,500	1,000
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	776,459	857,686	790,000	471,925	360,760	236,601	63,549
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	27,651	22,403	21,500	7,500	5,000	4,000	500
495 Indirect Costs	264,891	260,273	241,552	272,853	272,853	272,853	316,232
510 Equipment	39,453	48,141	33,733	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>1,270,467</b>	<b>1,349,298</b>	<b>1,236,535</b>	<b>888,278</b>	<b>760,613</b>	<b>624,654</b>	<b>479,781</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>4,539,700</b>	<b>4,566,193</b>	<b>4,566,193</b>	<b>4,337,884</b>	<b>4,337,883</b>	<b>4,337,883</b>	<b>4,337,883</b>
<b>FUND TOTAL</b>	<b>\$ 30,020</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: 2022-23 status quo for award. Updated FY23 indirect rate, increased certificated salaries 1%, non-certificated salaries 3%, and benefits 8%. For FY2023-27 reduce allocation by 5%, then status quo for remaining allocations, increased certificated staff salary by 1%, non-certificated staff salary by 3%, and benefits by 8% each year. Increased indirect by 1% then status quo. Decreased discretionary line items to balance budget.</b>							

Fund: 274 VI-B Grant Fund  
Location: 503 Student Support Services

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	4,659,269	4,746,456	4,162,204	4,117,983	4,151,889	4,088,262	4,012,964
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>4,659,269</b>	<b>4,746,456</b>	<b>4,162,204</b>	<b>4,117,983</b>	<b>4,151,889</b>	<b>4,088,262</b>	<b>4,012,964</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	111,280	-	200,000	100,000	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>111,280</b>	<b>-</b>	<b>200,000</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>4,770,549</b>	<b>4,746,456</b>	<b>4,362,204</b>	<b>4,217,983</b>	<b>4,151,889</b>	<b>4,088,262</b>	<b>4,012,964</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ 911,792	\$ 911,792	\$ 1,006,381	\$ 1,022,483	\$ 1,038,843	\$ 1,055,465	\$ 1,072,352
320 Non-Certificated Salaries	1,803,371	1,780,686	1,517,133	1,327,111	1,180,611	1,043,101	915,877
360 Employee Benefits	1,632,255	1,632,255	1,618,509	1,650,548	1,709,393	1,758,304	1,797,465
<b>Total Personnel</b>	<b>4,347,418</b>	<b>4,324,733</b>	<b>4,142,023</b>	<b>4,000,142</b>	<b>3,928,847</b>	<b>3,856,870</b>	<b>3,785,694</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	15,000	15,000	-	-	-	-	-
420 Staff Travel	14,000	14,000	-	-	-	-	-
425 Student Travel	-	-	-	-	-	-	-
430 Utilities	-	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	10,000	3	-	-	-	-	-
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	95,200	105,199	-	-	3,407	15,123	14,984
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	10,000	10,000	-	-	-	-	-
495 Indirect Costs	278,930	277,521	220,181	217,841	219,635	216,269	212,286
510 Equipment	1	-	-	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>423,131</b>	<b>421,723</b>	<b>220,181</b>	<b>217,841</b>	<b>223,042</b>	<b>231,392</b>	<b>227,270</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>4,770,549</b>	<b>4,746,456</b>	<b>4,362,204</b>	<b>4,217,983</b>	<b>4,151,889</b>	<b>4,088,262</b>	<b>4,012,964</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: Award is projected without carryover and reflects the impact of grant 289 CEIS. 8 0.50FTE Certificated salaries and benefits are increased year over year. Non-certificated salaries are reduced by balance.</b>							

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 276 Learning Center  
Location: 502 Federal Programs

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	465,997	502,300	502,300	477,185	477,185	477,185	477,185
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>465,997</b>	<b>502,300</b>	<b>502,300</b>	<b>477,185</b>	<b>477,185</b>	<b>477,185</b>	<b>477,185</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	-	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>465,997</b>	<b>502,300</b>	<b>502,300</b>	<b>477,185</b>	<b>477,185</b>	<b>477,185</b>	<b>477,185</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ 143,109	\$ 167,797	\$ 168,804	\$ 169,817	\$ 170,836	\$ 171,861	\$ 172,892
320 Non-Certificated Salaries	57,909	66,998	69,008	71,078	73,210	75,406	77,668
360 Employee Benefits	75,333	79,598	85,966	92,843	96,557	100,419	104,436
<b>Total Personnel</b>	<b>276,351</b>	<b>314,393</b>	<b>323,778</b>	<b>333,738</b>	<b>340,604</b>	<b>347,687</b>	<b>354,996</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	89,900	61,052	58,000	50,000	47,000	45,000	43,000
420 Staff Travel	7,500	6,366	6,100	1,000	1,000	1,000	1,000
425 Student Travel	46,000	58,880	56,000	40,000	37,000	35,000	30,000
430 Utilities	-	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	-	100	100	-	-	-	-
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	19,000	31,548	31,001	22,432	16,795	13,711	13,402
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	-	775	750	-	-	-	-
495 Indirect Costs	27,246	29,187	26,572	30,015	34,787	34,787	34,787
510 Equipment	-	-	-	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>189,646</b>	<b>187,907</b>	<b>178,523</b>	<b>143,447</b>	<b>136,582</b>	<b>129,498</b>	<b>122,189</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>465,997</b>	<b>502,300</b>	<b>502,300</b>	<b>477,185</b>	<b>477,185</b>	<b>477,185</b>	<b>477,185</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: 2022-23 status quo for award. Updated FY23 indirect rate, increased certificated salaries 1%, non-certificated salaries 3%, and benefits 8%. For FY2023-27 reduce allocation by 5% then status quo for remaining allocations. Increased certificated staff salary by 1%, non-certificated staff salaries 3%, and benefits by 8% each year. Additionally, increased indirect by 1% and decrease discretionary line items to balance budget.</b>							

Fund: 285 Title I-C Migrant Education  
Location: 502 Federal Programs

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	2,145,011	3,230,564	2,058,043	2,058,043	2,058,043	2,058,043	2,058,043
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>2,145,011</b>	<b>3,230,564</b>	<b>2,058,043</b>	<b>2,058,043</b>	<b>2,058,043</b>	<b>2,058,043</b>	<b>2,058,043</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	-	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>2,145,011</b>	<b>3,230,564</b>	<b>2,058,043</b>	<b>2,058,043</b>	<b>2,058,043</b>	<b>2,058,043</b>	<b>2,058,043</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ 1,101,094	\$ 1,174,113	\$ 919,460	\$ 924,977	\$ 930,527	\$ 936,110	\$ 941,727
320 Non-Certificated Salaries	184,455	273,077	295,971	254,850	213,997	173,417	133,120
360 Employee Benefits	583,427	663,710	653,129	697,165	732,468	767,465	802,146
<b>Total Personnel</b>	<b>1,868,977</b>	<b>2,110,899</b>	<b>1,868,560</b>	<b>1,876,992</b>	<b>1,876,992</b>	<b>1,876,992</b>	<b>1,876,992</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	51,060	82,060	-	-	-	-	-
420 Staff Travel	1,500	1,500	1,000	-	-	-	-
425 Student Travel	4,000	4,100	-	-	-	-	-
430 Utilities	4,300	4,800	3,000	1,000	1,000	1,000	1,000
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	500	500	500	500	500	500	500
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	72,417	852,486	75,147	50,000	50,000	50,000	50,000
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	966	966	966	100	100	100	100
495 Indirect Costs	124,431	173,252	108,870	129,451	129,451	129,451	129,451
510 Equipment	-	-	-	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>259,174</b>	<b>1,119,665</b>	<b>189,483</b>	<b>181,051</b>	<b>181,051</b>	<b>181,051</b>	<b>181,051</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,128,151</b>	<b>3,230,564</b>	<b>2,058,044</b>	<b>2,058,043</b>	<b>2,058,043</b>	<b>2,058,043</b>	<b>2,058,043</b>
<b>FUND TOTAL</b>	<b>\$ 16,860</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: 2022-23 status quo minus reallocation amount. Updated FY23 indirect rate, decreased salaries based on forecast, and decrease discretionary line items to balance budget. For FY2023-27 status quo for allocation, per deed projection. Increased certificated staff salary 1% each year, and indirect by 1%. Maintaining discretionary line items and decrease non-certificated salaries and benefits to balance budget.</b>							

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 286 Migrant Education Book Grant  
Location: 502 Federal Programs

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	26,400	26,400	26,400	25,080	25,080	25,080	25,080
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>26,400</b>	<b>26,400</b>	<b>26,400</b>	<b>25,080</b>	<b>25,080</b>	<b>25,080</b>	<b>25,080</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	-	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>26,400</b>	<b>26,400</b>	<b>26,400</b>	<b>25,080</b>	<b>25,080</b>	<b>25,080</b>	<b>25,080</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320 Non-Certificated Salaries	-	-	-	-	-	-	-
360 Employee Benefits	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	-	-	-	-	-	-	-
420 Staff Travel	-	-	-	-	-	-	-
425 Student Travel	-	-	-	-	-	-	-
430 Utilities	-	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	-	-	-	-	-	-	-
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	24,856	24,856	25,003	23,520	23,330	23,134	22,946
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	-	-	-	-	-	-	-
495 Indirect Costs	1,544	1,544	1,397	1,560	1,750	1,946	2,134
510 Equipment	-	-	-	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>26,400</b>	<b>26,400</b>	<b>26,400</b>	<b>25,080</b>	<b>25,080</b>	<b>25,080</b>	<b>25,080</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>26,400</b>	<b>26,400</b>	<b>26,400</b>	<b>25,080</b>	<b>25,080</b>	<b>25,080</b>	<b>25,080</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: 2022-23 status quo for award. Updated FY23 indirect rate. For FY2023-27 reduce allocation by 5%, then status quo for remaining allocations, increased indirect by 1% each year. Reduce Supplies and Materials to balance budget.</b>							

Fund: 289 CEIS VI-B Grant Fund  
Location: 503 Student Support Services

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	512,488	536,580	550,000	594,221	648,111	711,738	787,036
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>512,488</b>	<b>536,580</b>	<b>550,000</b>	<b>594,221</b>	<b>648,111</b>	<b>711,738</b>	<b>787,036</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	-	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>512,488</b>	<b>536,580</b>	<b>550,000</b>	<b>594,221</b>	<b>648,111</b>	<b>711,738</b>	<b>787,036</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ 320,874	\$ 322,174	\$ 330,000	\$ 335,280	\$ 340,645	\$ 346,095	\$ 351,633
320 Non-Certificated Salaries	34,220	33,540	-	-	-	-	-
360 Employee Benefits	127,429	149,493	190,905	229,086	274,903	329,884	395,861
<b>Total Personnel</b>	<b>482,523</b>	<b>505,207</b>	<b>520,905</b>	<b>564,366</b>	<b>615,548</b>	<b>675,979</b>	<b>747,494</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	-	-	-	-	-	-	-
420 Staff Travel	-	-	-	-	-	-	-
425 Student Travel	-	-	-	-	-	-	-
430 Utilities	-	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	-	-	-	-	-	-	-
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	-	-	-	-	-	-	-
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	-	-	-	-	-	-	-
495 Indirect Costs	29,965	31,373	29,095	29,855	32,563	35,759	39,542
510 Equipment	-	-	-	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>29,965</b>	<b>31,373</b>	<b>29,095</b>	<b>29,855</b>	<b>32,563</b>	<b>35,759</b>	<b>39,542</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>512,488</b>	<b>536,580</b>	<b>550,000</b>	<b>594,221</b>	<b>648,111</b>	<b>711,738</b>	<b>787,036</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: Follows the same methodology as outlined in the General Fund.</b>							

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 291 Preschool Disabled  
Location: 503 Student Support Services

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	157,742	157,742	157,742	162,742	167,742	172,742	177,742
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>157,742</b>	<b>157,742</b>	<b>157,742</b>	<b>162,742</b>	<b>167,742</b>	<b>172,742</b>	<b>177,742</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	39,364	50,000	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>39,364</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>157,742</b>	<b>197,106</b>	<b>207,742</b>	<b>162,742</b>	<b>167,742</b>	<b>172,742</b>	<b>177,742</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320 Non-Certificated Salaries	80,400	80,400	85,955	58,518	60,332	46,652	48,098
360 Employee Benefits	66,118	66,118	95,439	75,646	90,775	81,699	98,037
<b>Total Personnel</b>	<b>146,518</b>	<b>146,518</b>	<b>181,394</b>	<b>134,164</b>	<b>151,107</b>	<b>128,351</b>	<b>146,135</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	-	-	-	-	-	10,000	10,000
420 Staff Travel	10,000	10,000	8,906	10,000	5,000	10,000	5,000
425 Student Travel	-	-	-	-	-	-	-
430 Utilities	-	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	-	-	-	-	-	-	-
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	29,063	29,063	9,097	9,969	2,761	10,253	7,204
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	-	-	-	-	-	-	-
495 Indirect Costs	11,525	11,525	8,345	8,609	8,874	9,138	9,403
510 Equipment	-	-	-	-	-	5,000	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>50,588</b>	<b>50,588</b>	<b>26,348</b>	<b>28,578</b>	<b>16,635</b>	<b>44,391</b>	<b>31,607</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>197,106</b>	<b>197,106</b>	<b>207,742</b>	<b>162,742</b>	<b>167,742</b>	<b>172,742</b>	<b>177,742</b>
<b>FUND TOTAL</b>	<b>\$ (39,364)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: 2022-23 status quo for award. Updated FY23 indirect rate, increased certificated salaries 1%, non-certificated salaries by 3%, and benefits 8%. In FY2023-27 reduce allocation by 5%, then status quo for remaining allocations. Increased indirect by 1%, pay for SROS, then decrease salaries and benefits to balance budget. Remaining line items status quo.</b>							

Fund: 298 Title VI-A Success  
Location: 502 Federal Programs

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	883,772	883,047	883,047	838,895	838,895	838,895	838,895
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>883,772</b>	<b>883,047</b>	<b>883,047</b>	<b>838,895</b>	<b>838,895</b>	<b>838,895</b>	<b>838,895</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	-	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>883,772</b>	<b>883,047</b>	<b>883,047</b>	<b>838,895</b>	<b>838,895</b>	<b>838,895</b>	<b>838,895</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ 108,849	\$ 249,936	\$ 251,436	\$ 212,288	\$ 201,826	\$ 190,571	\$ 176,891
320 Non-Certificated Salaries	25,645	66,419	68,412	70,464	72,578	74,755	76,998
360 Employee Benefits	74,546	179,306	193,650	188,376	199,224	210,802	222,241
<b>Total Personnel</b>	<b>209,040</b>	<b>495,661</b>	<b>513,498</b>	<b>471,128</b>	<b>473,629</b>	<b>476,129</b>	<b>476,129</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	300,000	300,000	300,000	300,000	300,000	300,000	300,000
420 Staff Travel	-	-	-	-	-	-	-
425 Student Travel	-	-	-	-	-	-	-
430 Utilities	-	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	-	-	-	-	-	-	-
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	35,165	35,792	22,836	15,000	12,500	10,000	10,000
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	-	-	-	-	-	-	-
495 Indirect Costs	33,795	51,594	46,713	52,766	52,766	52,766	52,766
510 Equipment	-	-	-	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>368,960</b>	<b>387,386</b>	<b>369,549</b>	<b>367,766</b>	<b>365,266</b>	<b>362,766</b>	<b>362,766</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>578,001</b>	<b>883,047</b>	<b>883,047</b>	<b>838,895</b>	<b>838,895</b>	<b>838,895</b>	<b>838,895</b>
<b>FUND TOTAL</b>	<b>\$ 305,771</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: Follows the same methodology as outlined in the General Fund.</b>							

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 310 Title I-A Level II School Improvement

**Location: 502 Federal Programs**

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	175,000	193,000	175,000	175,000	175,000	175,000	175,000
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>175,000</b>	<b>193,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	-	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>175,000</b>	<b>193,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ 81,976	\$ 51,514	\$ 51,823	\$ 52,134	\$ 52,447	\$ 52,762	\$ 53,079
320 Non-Certificated Salaries	31,747	43,614	44,922	46,270	47,658	49,088	50,561
360 Employee Benefits	34,915	33,956	36,672	39,606	42,774	46,196	49,892
<b>Total Personnel</b>	<b>148,638</b>	<b>129,084</b>	<b>133,418</b>	<b>138,009</b>	<b>142,879</b>	<b>148,045</b>	<b>153,531</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	5,000	6,000	5,000	5,000	5,000	3,000	-
420 Staff Travel	-	18,371	1,000	-	-	-	-
425 Student Travel	-	-	-	-	-	-	-
430 Utilities	-	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	-	-	-	-	-	-	-
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	11,011	28,261	26,325	20,983	14,363	9,447	5,212
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	-	-	-	-	-	-	-
495 Indirect Costs	10,351	11,284	9,258	11,008	12,758	14,508	16,258
510 Equipment	-	-	-	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>26,362</b>	<b>63,916</b>	<b>41,583</b>	<b>36,991</b>	<b>32,121</b>	<b>26,955</b>	<b>21,470</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>175,000</b>	<b>193,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: 2022-23 status quo for award. updated FY23 indirect rate, increased certificated salaries 1%, non-certificated salaries 3%, and benefits 8%. For FY2023-27 maintained allocation. Increased certificated staff salary by 1%, non-certificated staff salaries 3%, benefits by 8% each year. Increased indirect by 1% each year. To balance budget decrease to Professional &amp; Technical Services and Supplies and Materials line items.</b>							

Fund: 324 ESSER II COVID Relief

**Location: 502 Federal Programs**

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	9,016,225	9,016,225	4,878,072	-	-	-	-
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>9,016,225</b>	<b>9,016,225</b>	<b>4,878,072</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	-	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>9,016,225</b>	<b>9,016,225</b>	<b>4,878,072</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ 3,052,405	\$ 3,151,248	\$ 2,518,519	\$ -	\$ -	\$ -	\$ -
320 Non-Certificated Salaries	599,885	533,625	250,823	-	-	-	-
360 Employee Benefits	1,608,796	1,570,344	1,242,306	-	-	-	-
<b>Total Personnel</b>	<b>5,261,086</b>	<b>5,255,217</b>	<b>4,011,648</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	186,931	207,211	150,000	-	-	-	-
420 Staff Travel	25,000	-	-	-	-	-	-
425 Student Travel	1,003	18,417	18,000	-	-	-	-
430 Utilities	-	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	31,738	17,250	15,000	-	-	-	-
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	2,977,997	2,989,568	420,374	-	-	-	-
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	5,300	5,255	5,000	-	-	-	-
495 Indirect Costs	527,170	518,302	258,050	-	-	-	-
510 Equipment	-	5,005	-	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>3,755,139</b>	<b>3,761,008</b>	<b>866,424</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>9,016,225</b>	<b>9,016,225</b>	<b>4,878,072</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: One time funding for ESSER II Covid Relief will end in 2022-2023 with no projected future funding.</b>							

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 325 APR: ESSER III  
Location: 502 Federal Programs

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	15,983,351	15,983,351	19,588,339	5,424,667	-	-	-
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>15,983,351</b>	<b>15,983,351</b>	<b>19,588,339</b>	<b>5,424,667</b>	-	-	-
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	-	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>15,983,351</b>	<b>15,983,351</b>	<b>19,588,339</b>	<b>5,424,667</b>	-	-	-
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ 7,964,232	\$ 7,949,717	\$ 10,271,078	\$ 3,974,859	\$ -	\$ -	\$ -
320 Non-Certificated Salaries	415,691	569,248	853,872	284,624	-	-	-
360 Employee Benefits	3,737,404	3,596,061	4,240,712	783,288	-	-	-
<b>Total Personnel</b>	<b>12,117,327</b>	<b>12,115,026</b>	<b>15,365,663</b>	<b>5,042,771</b>	-	-	-
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	297,610	311,702	310,000	-	-	-	-
420 Staff Travel	40,000	40,000	40,000	-	-	-	-
425 Student Travel	54,000	20,666	65,000	-	-	-	-
430 Utilities	30,000	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	50,000	65,000	65,000	-	-	-	-
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	1,852,819	2,010,663	2,286,453	40,685	-	-	-
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	220,000	220,000	220,000	-	-	-	-
495 Indirect Costs	934,531	813,231	1,036,223	341,212	-	-	-
510 Equipment	387,064	387,064	200,000	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>3,866,024</b>	<b>3,868,326</b>	<b>4,222,676</b>	<b>381,897</b>	-	-	-
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>15,983,351</b>	<b>15,983,351</b>	<b>19,588,339</b>	<b>5,424,667</b>	-	-	-
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: 2022-23 budget not allocated for grant FY22. Update FY23 indirect rate, increased certificated staff salary and benefits by 77 FTE per projection. For FY2023-27 allocation projected based on carried over. Salaries and benefits reduced by 50% of FY22 budget. Increase indirect by 1% and balance budget by allocating remaining funds to Supplies and Materials.</b>							

Fund: 349 Cares Act  
Location: 502 Federal Programs

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	47,746	47,746	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>47,746</b>	<b>47,746</b>	-	-	-	-	-
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	-	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>47,746</b>	<b>47,746</b>	-	-	-	-	-
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ 6,384	\$ 7,376	\$ -	\$ -	\$ -	\$ -	\$ -
320 Non-Certificated Salaries	-	-	-	-	-	-	-
360 Employee Benefits	233	752	-	-	-	-	-
<b>Total Personnel</b>	<b>6,617</b>	<b>8,127</b>	-	-	-	-	-
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	-	-	-	-	-	-	-
420 Staff Travel	-	-	-	-	-	-	-
425 Student Travel	-	-	-	-	-	-	-
430 Utilities	-	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	-	-	-	-	-	-	-
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	38,164	36,827	-	-	-	-	-
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	-	-	-	-	-	-	-
495 Indirect Costs	-	-	-	-	-	-	-
510 Equipment	2,965	2,792	-	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>41,129</b>	<b>39,618</b>	-	-	-	-	-
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>47,746</b>	<b>47,746</b>	-	-	-	-	-
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: One time funding for Cares Act ended in 2021-2022 with no projected future funding.</b>							

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 352 Indian Education  
Location: 502 Federal Programs

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	608,928	608,928	673,037	639,385	639,385	639,385	639,385
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>608,928</b>	<b>608,928</b>	<b>673,037</b>	<b>639,385</b>	<b>639,385</b>	<b>639,385</b>	<b>639,385</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	-	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>608,928</b>	<b>608,928</b>	<b>673,037</b>	<b>639,385</b>	<b>639,385</b>	<b>639,385</b>	<b>639,385</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ 260,190	\$ 230,886	\$ 181,742	\$ 182,832	\$ 183,929	\$ 185,033	\$ 186,143
320 Non-Certificated Salaries	42,999	41,745	115,612	119,080	122,652	123,020	126,711
360 Employee Benefits	127,491	122,299	178,092	192,339	207,726	224,344	242,292
<b>Total Personnel</b>	<b>430,680</b>	<b>394,930</b>	<b>475,445</b>	<b>494,252</b>	<b>514,308</b>	<b>532,397</b>	<b>555,145</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	28,300	26,150	60,000	19,616	14,000	10,000	10,000
420 Staff Travel	750	4,326	4,700	3,000	-	-	-
425 Student Travel	1,000	4,000	1,000	1,000	1,000	1,000	1,000
430 Utilities	8,100	10,000	8,100	5,000	3,366	1,000	750
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	3,699	4,520	5,000	1,200	-	-	-
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	103,608	121,954	83,088	75,000	60,000	41,883	12,991
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	100	10,000	100	100	100	100	100
495 Indirect Costs	32,691	33,048	35,604	40,217	46,611	53,005	59,399
510 Equipment	-	-	-	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>178,248</b>	<b>213,998</b>	<b>197,592</b>	<b>145,133</b>	<b>125,077</b>	<b>106,988</b>	<b>84,240</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>608,928</b>	<b>608,928</b>	<b>673,037</b>	<b>639,385</b>	<b>639,385</b>	<b>639,385</b>	<b>639,385</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: 2022-23 award allocation. Updated FY23 indirect rate and salaries and benefits based on projections. PAC communicated they want to pay for more tutors (classified staff) and less discretionary. In FY2023-27 reduced allocation by 5%, then status quo for remaining allocations. Increased indirect by 1%, certificated staff salary by 1%, non-certificated staff salary by 3%, and benefits by 8% each year. Decrease discretionary line items to balance budget.</b>							

Fund: 382 Mat-Su Construction Trades  
Location: 505 Career & Technical Education

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	203,856	203,856	203,856	253,856	253,856	253,856	253,856
250 Transfers from Other Funds	-	-	50,000	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>203,856</b>	<b>203,856</b>	<b>253,856</b>	<b>253,856</b>	<b>253,856</b>	<b>253,856</b>	<b>253,856</b>
<b>Total Revenue</b>	<b>203,856</b>	<b>203,856</b>	<b>253,856</b>	<b>253,856</b>	<b>253,856</b>	<b>253,856</b>	<b>253,856</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320 Non-Certificated Salaries	-	-	-	-	-	-	-
360 Employee Benefits	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	-	-	-	-	-	-	-
420 Staff Travel	-	-	-	-	-	-	-
425 Student Travel	-	-	-	-	-	-	-
430 Utilities	-	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	2,000	2,000	2,000	2,000	2,000	2,000	2,000
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	20,000	20,000	50,000	50,000	50,000	50,000	50,000
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	30	-	-	-	-	-	-
495 Indirect Costs	-	-	-	-	-	-	-
510 Equipment	-	-	-	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>22,030</b>	<b>22,000</b>	<b>52,000</b>	<b>52,000</b>	<b>52,000</b>	<b>52,000</b>	<b>52,000</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>22,030</b>	<b>22,000</b>	<b>52,000</b>	<b>52,000</b>	<b>52,000</b>	<b>52,000</b>	<b>52,000</b>
<b>FUND TOTAL</b>	<b>\$ 181,826</b>	<b>\$ 181,856</b>	<b>\$ 201,856</b>	<b>\$ 201,856</b>	<b>\$ 201,856</b>	<b>\$ 201,856</b>	<b>\$ 201,856</b>
<b>METHODOLOGY: 2022-23 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 FY2023-27 the next Mat-Su Construction Trades' projects/builds are being investigated for feasibility of build. All builds are constructed via a guaranteed &amp; viable curriculum with the highest outcome being students' skills development and fund growth to afford each subsequent build.</b>							

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 387 Mat-Su Health Foundation Grants  
Location: 502 Federal Programs

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	412,054	412,054	60,176	-	-	-	-
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>412,054</b>	<b>412,054</b>	<b>60,176</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	-	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>412,054</b>	<b>412,054</b>	<b>60,176</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320 Non-Certificated Salaries	-	-	-	-	-	-	-
360 Employee Benefits	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	9,852	22,950	-	-	-	-	-
420 Staff Travel	-	-	-	-	-	-	-
425 Student Travel	-	-	-	-	-	-	-
430 Utilities	351,878	351,878	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	-	-	-	-	-	-	-
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	50,324	37,226	60,176	-	-	-	-
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	-	-	-	-	-	-	-
495 Indirect Costs	-	-	-	-	-	-	-
510 Equipment	-	-	-	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>412,054</b>	<b>412,054</b>	<b>60,176</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>412,054</b>	<b>412,054</b>	<b>60,176</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: Funding from the Mat-Su Health Foundation will be awarded to individual schools with no projected future funding to the District.</b>							

Fund: 395 Renewal and Replacement Fund  
Location: 501 District Wide

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ 1,650,000	\$ 1,767,415	\$ 1,097,565	\$ 1,135,980	\$ 1,175,739	\$ 1,216,890
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>-</b>	<b>1,650,000</b>	<b>1,767,415</b>	<b>1,097,565</b>	<b>1,135,980</b>	<b>1,175,739</b>	<b>1,216,890</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	922,540	922,540	4,562,232	1,887,800	1,926,473	1,966,040	2,006,523
250 Transfers from Other Funds	-	1,792,672	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>922,540</b>	<b>2,715,212</b>	<b>4,562,232</b>	<b>1,887,800</b>	<b>1,926,473</b>	<b>1,966,040</b>	<b>2,006,523</b>
<b>Total Revenue</b>	<b>922,540</b>	<b>4,365,212</b>	<b>6,329,647</b>	<b>2,985,365</b>	<b>3,062,453</b>	<b>3,141,779</b>	<b>3,223,413</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ 19,934	\$ 44,934	\$ 36,300	\$ 16,312	\$ 16,733	\$ 17,167	\$ 17,613
320 Non-Certificated Salaries	18,035	28,035	3,898	3,217	3,300	3,386	3,474
360 Employee Benefits	4,447	9,362	6,215	2,602	2,670	2,739	2,810
<b>Total Personnel</b>	<b>42,416</b>	<b>82,331</b>	<b>46,413</b>	<b>22,131</b>	<b>22,703</b>	<b>23,292</b>	<b>23,897</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	53,518	53,518	66,133	9,916	10,172	10,435	10,706
420 Staff Travel	-	-	-	-	-	-	-
425 Student Travel	-	-	-	-	-	-	-
430 Utilities	-	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	500,871	1,150,871	1,041,941	299,289	307,017	314,970	323,154
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	321,532	2,524,289	4,583,657	2,623,221	2,690,958	2,760,660	2,832,392
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	30	30	-	-	-	-	-
495 Indirect Costs	-	-	-	-	-	-	-
510 Equipment	4,173	554,173	591,503	30,808	31,603	32,422	33,264
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>880,124</b>	<b>4,282,881</b>	<b>6,283,234</b>	<b>2,963,234</b>	<b>3,039,750</b>	<b>3,118,487</b>	<b>3,199,516</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>922,540</b>	<b>4,365,212</b>	<b>6,329,647</b>	<b>2,985,365</b>	<b>3,062,453</b>	<b>3,141,779</b>	<b>3,223,413</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: Use of fund balance is allocated for classroom technology refresh. 1.5% of the local appropriation is allocated amongst on-going District wide projects based on historical averages.</b>							

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 400 Debt Service Revenue Summary  
Location: 078 Fronteras Spanish Immersion Charter

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	-	-	-	-	-	-	-
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	786,601	786,601					
250 Transfers from Other Funds	393,600	570,469	393,600	393,600	393,600	393,600	393,600
<b>Total Appropriations &amp; Transfers</b>	<b>1,180,201</b>	<b>1,357,070</b>	<b>393,600</b>	<b>393,600</b>	<b>393,600</b>	<b>393,600</b>	<b>393,600</b>
<b>Total Revenue</b>	<b>1,180,201</b>	<b>1,357,070</b>	<b>393,600</b>	<b>393,600</b>	<b>393,600</b>	<b>393,600</b>	<b>393,600</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320 Non-Certificated Salaries	-	-	-	-	-	-	-
360 Employee Benefits	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	-	-	-	-	-	-	-
420 Staff Travel	-	-	-	-	-	-	-
425 Student Travel	-	-	-	-	-	-	-
430 Utilities	-	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	-	-	-	-	-	-	-
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	-	-	-	-	-	-	-
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	-	-	-	-	-	-	-
495 Indirect Costs	-	-	-	-	-	-	-
500 Capital Outlay	917,634	1,044,943	168,050	174,243	180,664	187,321	194,224
532 Interest on Long-Term Debt	262,567	312,127	225,550	219,357	212,936	206,279	199,376
<b>Total Non-Personnel</b>	<b>1,180,201</b>	<b>1,357,070</b>	<b>393,600</b>	<b>393,600</b>	<b>393,600</b>	<b>393,600</b>	<b>393,600</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,180,201</b>	<b>1,357,070</b>	<b>393,600</b>	<b>393,600</b>	<b>393,600</b>	<b>393,600</b>	<b>393,600</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: Maintain current revenues and expenditures for duration of debt. Capital Outlay increases by 3.685% annually and interest has a corresponding reduction.</b>							

Fund: 500 Capital Improvement Planning  
Location: 501 District Wide

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	-	-	-	-	-	-	-
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	3,690,415	-	-	-	-
250 Transfers from Other Funds	1,505,567	4,714,260		-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>1,505,567</b>	<b>4,714,260</b>	<b>3,690,415</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>1,505,567</b>	<b>4,714,260</b>	<b>3,690,415</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ 1,772	\$ 1,772	\$ -	\$ -	\$ -	\$ -	\$ -
320 Non-Certificated Salaries	-	-	-	-	-	-	-
360 Employee Benefits	278	278	-	-	-	-	-
<b>Total Personnel</b>	<b>2,050</b>	<b>2,050</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	375,161	1,723,796	1,460,683	-	-	-	-
420 Staff Travel	-	-	-	-	-	-	-
425 Student Travel	-	-	-	-	-	-	-
430 Utilities	-	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	863,781	1,904,226	1,413,545	-	-	-	-
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	107,230	68,047	-	-	-	-	-
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	-	-	-	-	-	-	-
495 Indirect Costs	-	-	-	-	-	-	-
510 Equipment	157,345	1,016,141	816,187	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>1,503,517</b>	<b>4,712,210</b>	<b>3,690,415</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,505,567</b>	<b>4,714,260</b>	<b>3,690,415</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: All projects within this fund are funded by other District designated resources. If funds are not available, they are not allocated for these projects.</b>							

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 503 Small Legislative Grants

Location: 501 District Wide

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	-	2,500,000	2,470,731	-	-	-	-
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	-	2,500,000	2,470,731	-	-	-	-
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	-	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	2,500,000	2,470,731	-	-	-	-
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320 Non-Certificated Salaries	-	-	-	-	-	-	-
360 Employee Benefits	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	-	100,000	100,000	-	-	-	-
420 Staff Travel	-	-	-	-	-	-	-
425 Student Travel	-	-	-	-	-	-	-
430 Utilities	-	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	-	100,000	70,731	-	-	-	-
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	-	2,300,000	2,000,000	-	-	-	-
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	-	-	-	-	-	-	-
495 Indirect Costs	-	-	-	-	-	-	-
510 Equipment	-	-	300,000	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	-	2,500,000	2,470,731	-	-	-	-
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	2,500,000	2,470,731	-	-	-	-
<b>FUND TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>METHODOLOGY: This fund was created for Small Legislative Grants for specific projects. After FY 2024 there are no more anticipated additional projects, so no future funding is projected.</b>							

Fund: 506 Bond Reimbursement

Location: 501 District Wide

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	-	-	-	-	-	-	-
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	-	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	-	-	-
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320 Non-Certificated Salaries	-	-	-	-	-	-	-
360 Employee Benefits	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	-	-	-	-	-	-	-
420 Staff Travel	-	-	-	-	-	-	-
425 Student Travel	-	-	-	-	-	-	-
430 Utilities	-	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	-	-	-	-	-	-	-
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	-	-	-	-	-	-	-
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	-	-	-	-	-	-	-
495 Indirect Costs	-	-	-	-	-	-	-
510 Equipment	-	-	-	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	-	-	-	-	-	-	-
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-
<b>FUND TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>METHODOLOGY: The District currently does not have any funds or project any future funding in relationship with Bond Reimbursement at this time.</b>							

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 540 Capital Improvement Planning

Location: 501 District Wide

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	-	-	-	-	-	-	-
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	3,736,478	-	-	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	<b>3,736,478</b>	-	-	-	-	-	-
<b>Total Revenue</b>	<b>3,736,478</b>	-	-	-	-	-	-
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320 Non-Certificated Salaries	-	-	-	-	-	-	-
360 Employee Benefits	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	-	-	-	-	-	-	-
420 Staff Travel	-	-	-	-	-	-	-
425 Student Travel	-	-	-	-	-	-	-
430 Utilities	-	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	-	-	-	-	-	-	-
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	-	-	-	-	-	-	-
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	-	-	-	-	-	-	-
495 Indirect Costs	-	-	-	-	-	-	-
510 Equipment	-	-	-	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	-	-	-	-	-	-	-
550 Transfers to other Funds	3,736,478	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>3,736,478</b>	-	-	-	-	-	-
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: This fund was discontinued in FY2022. In order to more accurately demonstrate the capitalization or non-capitalization of projects, this fund was reallocated between the Capital Improvement Plan Fund and the Renewal &amp; Replacement Fund. All current and future expenditures are reflected in those funds.</b>							

Fund: 550 Disaster Relief Fund

Location: 501 District Wide

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	-	-	-	-	-	-	-
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	-	-	-	-	-	-	-
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	-	-	-	-	-
250 Transfers from Other Funds	-	-	-	-	-	-	-
<b>Total Appropriations &amp; Transfers</b>	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	-	-	-
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
320 Non-Certificated Salaries	-	-	-	-	-	-	-
360 Employee Benefits	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	-	-	-	-	-	-	-
420 Staff Travel	-	-	-	-	-	-	-
425 Student Travel	-	-	-	-	-	-	-
430 Utilities	-	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	-	-	-	-	-	-	-
445 Insurance & Bond Premiums	-	-	-	-	-	-	-
450 Supplies, Materials & Media	-	-	-	-	-	-	-
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	-	-	-	-	-	-	-
495 Indirect Costs	-	-	-	-	-	-	-
510 Equipment	-	-	-	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	-	-	-	-	-	-	-
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>METHODOLOGY: Funds are based on specific or singular events. The District currently does not have any funds or project any future funding for Disaster Relief.</b>							

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

Fund: 651 Workers' Compensation  
Location: 510 Risk Management

	Original 2021-22 Budget (A)	Current 2021-22 Budget (B)	2022-23 Budget (C)	2023-24 Projection (D)	2024-25 Projection (E)	2025-26 Projection (F)	2026-27 Projection (G)
<b>DIRECT REVENUE</b>							
011 Borough Direct Appropriation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
020 Food Service Meal Sales	-	-	-	-	-	-	-
046 Other Local Revenue	3,900	3,900	-	-	-	-	-
090 Other State Revenue	-	-	-	-	-	-	-
140 Direct Federal	-	-	-	-	-	-	-
190 AK & Other Interm. Agencies	-	-	-	-	-	-	-
230 Sale of Property & Equipment	-	-	-	-	-	-	-
<b>Total Direct Revenue</b>	<b>3,900</b>	<b>3,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>APPROPRIATIONS &amp; TRANSFERS</b>							
015 Use of Fund Balance	-	-	-	-	-	-	-
250 Transfers from Other Funds	1,995,868	1,995,868	1,500,000	1,753,106	2,054,795	2,415,945	2,848,413
<b>Total Appropriations &amp; Transfers</b>	<b>1,995,868</b>	<b>1,995,868</b>	<b>1,500,000</b>	<b>1,753,106</b>	<b>2,054,795</b>	<b>2,415,945</b>	<b>2,848,413</b>
<b>Total Revenue</b>	<b>1,999,768</b>	<b>1,999,768</b>	<b>1,500,000</b>	<b>1,753,106</b>	<b>2,054,795</b>	<b>2,415,945</b>	<b>2,848,413</b>
<b>PERSONNEL EXPENSES</b>							
310 Certificated Salaries	\$ -	\$ -	\$ 20,000	\$ 21,600	\$ 23,328	\$ 25,194	\$ 27,210
320 Non-Certificated Salaries	29,478	29,478	78,683	81,122	83,637	86,230	88,903
360 Employee Benefits	25,290	25,290	38,385	40,866	42,408	44,015	45,693
<b>Total Personnel</b>	<b>54,768</b>	<b>54,768</b>	<b>137,068</b>	<b>143,588</b>	<b>149,373</b>	<b>155,439</b>	<b>161,806</b>
<b>NON-PERSONNEL EXPENSES</b>							
410 Professional & Technical Svc	170,000	170,000	130,000	130,000	130,000	130,000	130,000
420 Staff Travel	-	-	-	-	-	-	-
425 Student Travel	-	-	-	-	-	-	-
430 Utilities	-	-	-	-	-	-	-
435 Energy	-	-	-	-	-	-	-
440 Purchased Services	-	-	-	-	-	-	-
445 Insurance & Bond Premiums	1,775,000	1,775,000	1,232,932	1,479,518	1,775,422	2,130,506	2,556,607
450 Supplies, Materials & Media	-	-	-	-	-	-	-
487 Student Transportation in Lieu	-	-	-	-	-	-	-
490 Other Expenses	-	-	-	-	-	-	-
495 Indirect Costs	-	-	-	-	-	-	-
510 Equipment	-	-	-	-	-	-	-
540 Other Capital Outlay Expenses	-	-	-	-	-	-	-
<b>Total Non-Personnel</b>	<b>1,945,000</b>	<b>1,945,000</b>	<b>1,362,932</b>	<b>1,609,518</b>	<b>1,905,422</b>	<b>2,260,506</b>	<b>2,686,607</b>
550 Transfers to other Funds	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,999,768</b>	<b>1,999,768</b>	<b>1,500,000</b>	<b>1,753,106</b>	<b>2,054,795</b>	<b>2,415,945</b>	<b>2,848,413</b>
<b>FUND TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>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 &amp; Premiums increase at 20% annually, and all other expenditures are maintained. Revenues are supported to meet expenditures.</b>							



# Informational Section

*We prepare all students for success*

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## INFORMATIONAL SECTION

The data presented within this section is to help shareholders further understand the District's and the Borough's structure and finances. As well as to provide additional background and context for the decisions made during the budget process.

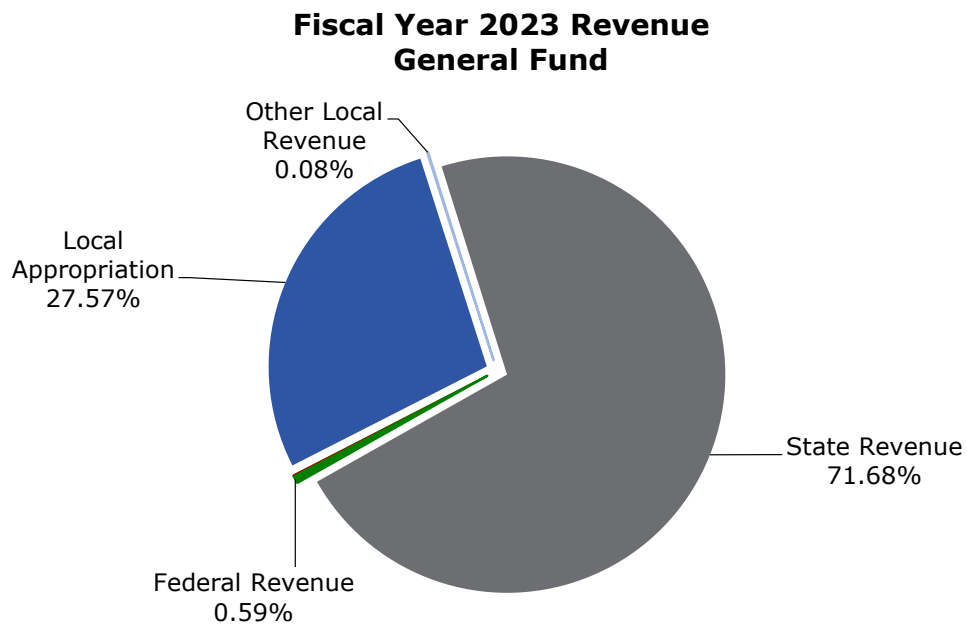
Unless otherwise noted, all information within this section is audited actual data. All audited data is as of June 30, 2021.

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### General Fund Revenue

<b>Local Appropriation</b>	\$ 68,929,199	27.57%
<b>Other Local Revenue</b>	200,000	0.08%
<b>State Revenue</b>	179,192,840	71.68%
<b>Federal Revenue</b>	1,465,173	0.59%
<b>Allocation of Fund Balance</b>	<u>200,000</u>	0.08%
<b>Total Revenue Budget</b>	<u>\$ 249,987,212</u>	<u>100.00%</u>

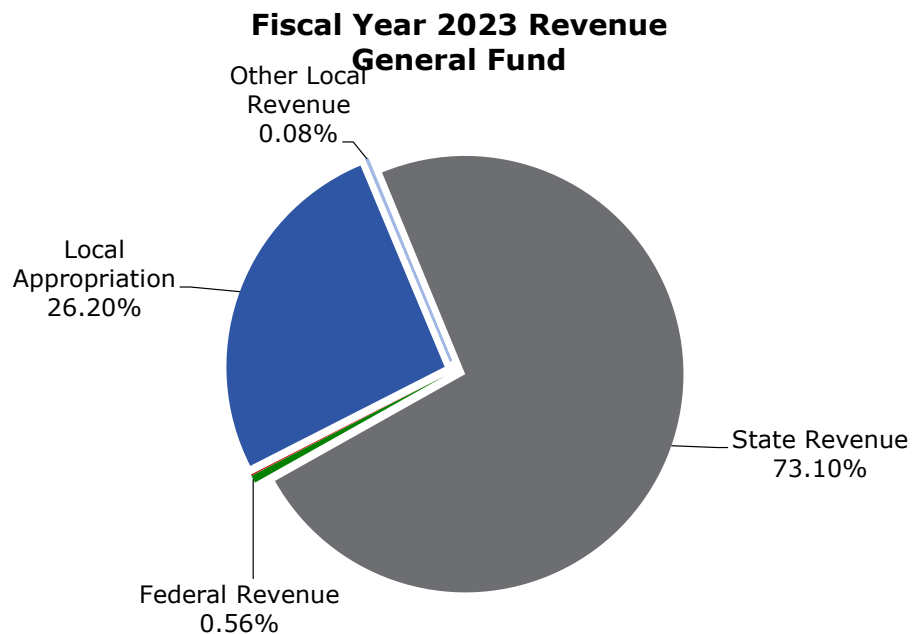
As this chart illustrates, the primary source of funding for the Matanuska-Susitna Borough School District is the State of Alaska. The Matanuska-Susitna Borough funds the District's local contribution through an annual funding appropriation. Federal revenue is primarily Medicaid reimbursements and E-Rate revenue.



**General Fund Revenue  
With On-Behalf**

<b>Local Appropriation</b>	\$ 68,929,199	26.20%
<b>Other Local Revenue</b>	200,000	0.08%
<b>State Revenue</b>	192,345,572	73.10%
<b>Federal Revenue</b>	1,465,173	0.56%
<b>Allocation of Fund Balance</b>	<u>200,000</u>	0.08%
<b>Total Revenue Budget</b>	<u>\$ 263,139,944</u>	<u>100.02%</u>

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.

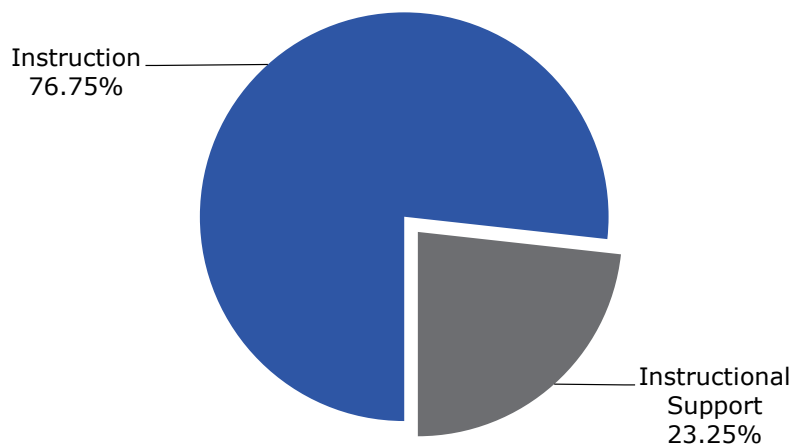


### General Fund Expenditure by Function

Regular Instruction	\$101,978,908		
Special Education - Instruction	40,971,241		
Special Education - Student	16,607,757		
Support Services - Student	9,972,623		
Support Services - Instruction	9,180,059		
School Administration	10,062,418		
<b>Instruction Subtotal</b>	<u>\$188,773,006</u>	<b>\$188,773,006</b>	<b>76.75%</b>
School Administration - Support	\$10,747,136		
District Administration	1,055,776		
District Administration - Support	14,128,708		
Operations and Maintenance	27,213,251		
Student Transportation	-		
Student Activities	3,997,117		
Community Services	30,000		
<b>Instructional Support Subtotal</b>	<u>\$57,171,988</u>	<b>\$57,171,988</b>	<b>23.25%</b>
<b>Total Expenditures</b>		<u><b>\$245,944,994</b></u>	<u><b>100.00%</b></u>
Transfers to Other Funds	4,042,218	<u><b>4,042,218</b></u>	
<b>Total Expenditure and Transfers</b>	<u>\$249,987,212</u>	<u><b>\$ 249,987,212</b></u>	

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 2023 budget designates 76% of the operating budget to instructional expenses, as depicted in blue.

### Instruction and Instructional Support General Fund Expenditure

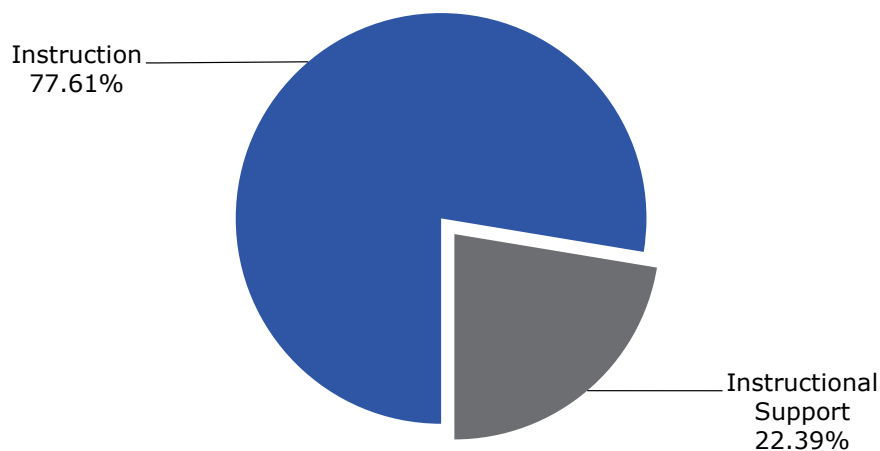


**General Fund Expenditure by Function  
With On-Behalf**

Regular Instruction	\$108,978,900		
Special Education - Instruction	43,141,542		
Special Education - Student	17,642,789		
Support Services - Student	10,605,446		
Support Services - Instruction	9,708,765		
School Administration	10,986,248		
<b>Instruction Subtotal</b>	<u>201,063,690</u>	<b>\$ 201,063,690</b>	<b>77.61%</b>
School Administration - Support	\$10,908,779		
District Administration	1,094,335		
District Administration - Support	14,280,121		
Operations and Maintenance	27,411,440		
Student Transportation	-		
Student Activities	4,309,361		
Community Services	30,000		
<b>Instructional Support Subtotal</b>	<u>\$58,034,036</u>	<u><b>58,004,036</b></u>	<u><b>22.39%</b></u>
<b>Total Expenditures</b>		<u><b>\$ 259,067,726</b></u>	<u><b>100.00%</b></u>
Transfers to Other Funds	4,042,218	<u><b>4,042,218</b></u>	
<b>Total Expenditure and Transfers</b>	<u>263,139,944</u>	<u><b>\$ 263,109,944</b></u>	

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 2023 budget (with on-behalf included) designates 77% of the operating budget to instructional expenses, as depicted in blue.

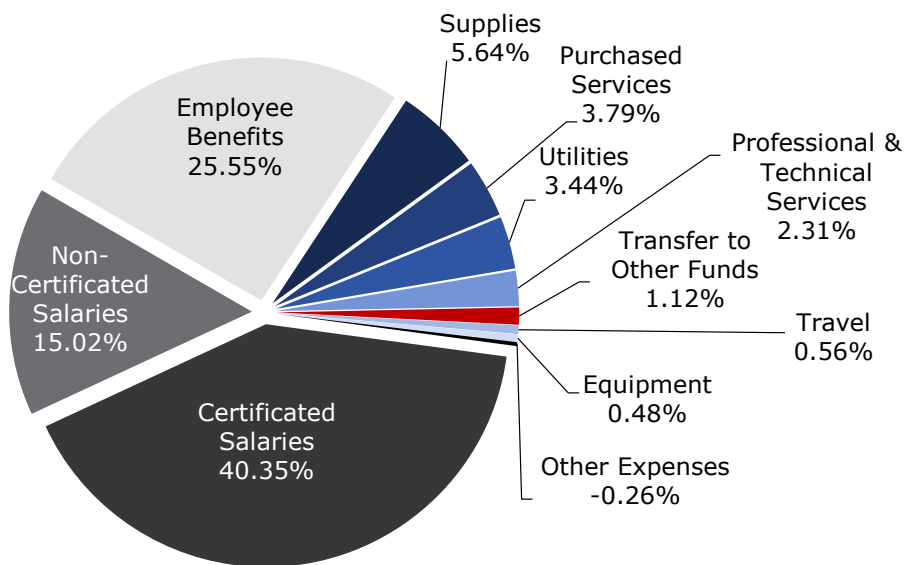
**Instruction and Instructional Support  
General Fund Expenditure**



### General Fund Expenditure by Object

Certificated Salaries	\$100,306,269	40.12%
Non-Certificated Salaries	37,842,165	15.14%
Employee Benefits	62,990,854	25.20%
Professional/Technical Services	7,390,039	2.96%
Travel	1,690,756	0.68%
Utility Services	9,166,455	3.67%
Purchased Services	10,741,727	4.30%
Supplies	15,284,379	6.11%
Tuition & Stipends	-	0.00%
Other Expenses	(1,284,776)	-0.51%
Equipment	1,817,126	0.73%
Transfer to Other Funds	4,042,218	1.62%
	<u>\$ 249,987,212</u>	<u>100.02%</u>

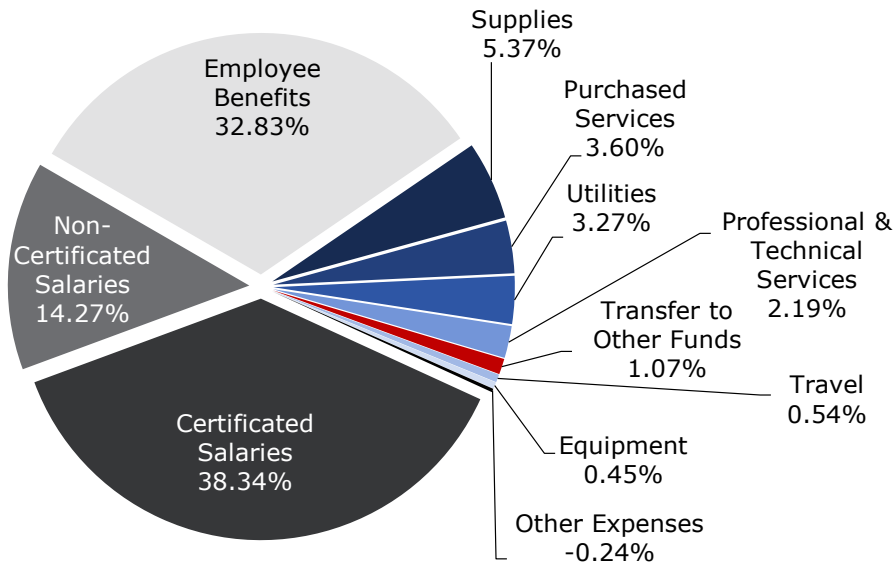
### General Fund Expenditure by Object



**General Fund Expenditure by Object  
With On-Behalf**

Certificated Salaries	\$100,306,269	38.13%
Non-Certificated Salaries	37,842,165	14.38%
Employee Benefits	76,143,586	28.94%
Professional/Technical Services	7,390,039	2.81%
Travel	1,690,756	0.64%
Utilities	9,166,455	3.48%
Purchased Services	10,741,727	4.08%
Supplies	15,284,379	5.81%
Tuition & Stipends	-	0.00%
Other Expenses	(1,284,776)	-0.49%
Equipment	1,817,126	0.69%
Transfer to Other Funds	4,042,218	1.54%
	<u>\$263,139,944</u>	<u>100.01%</u>

**General Fund Expenditure by Object**



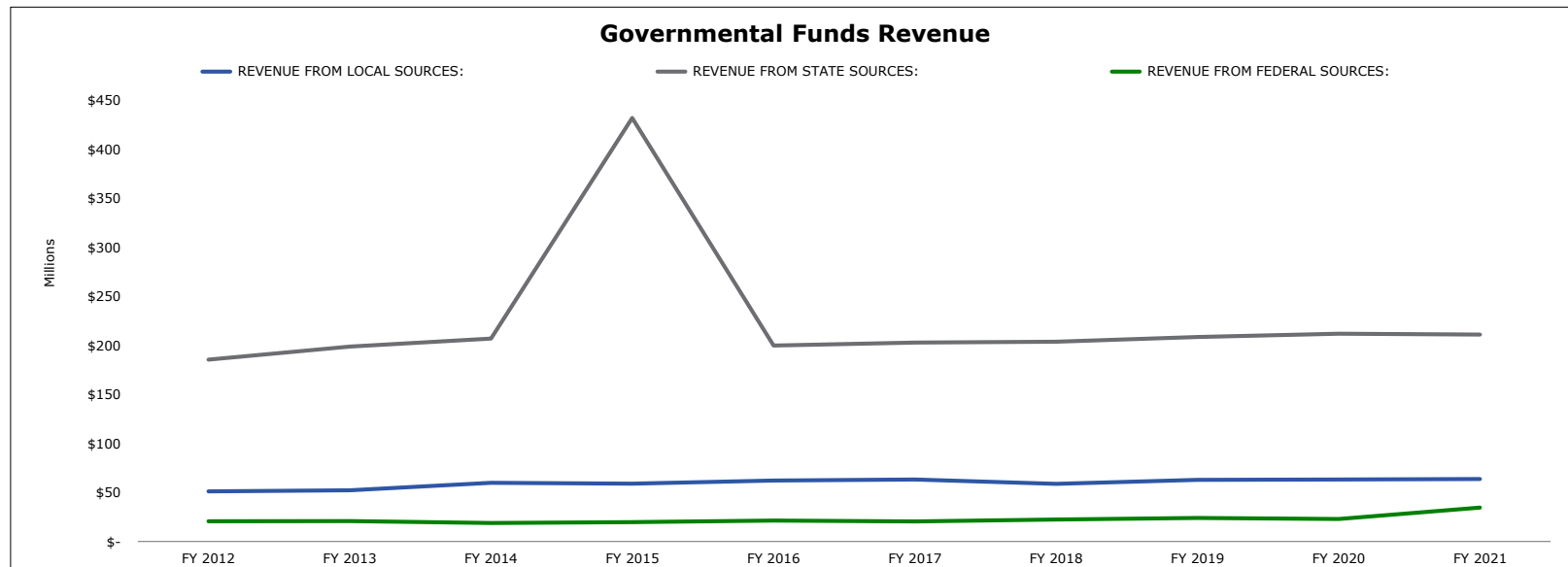
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**All Governmental Funds Revenues**

Last Ten Fiscal Years

(modified accrual basis of accounting)

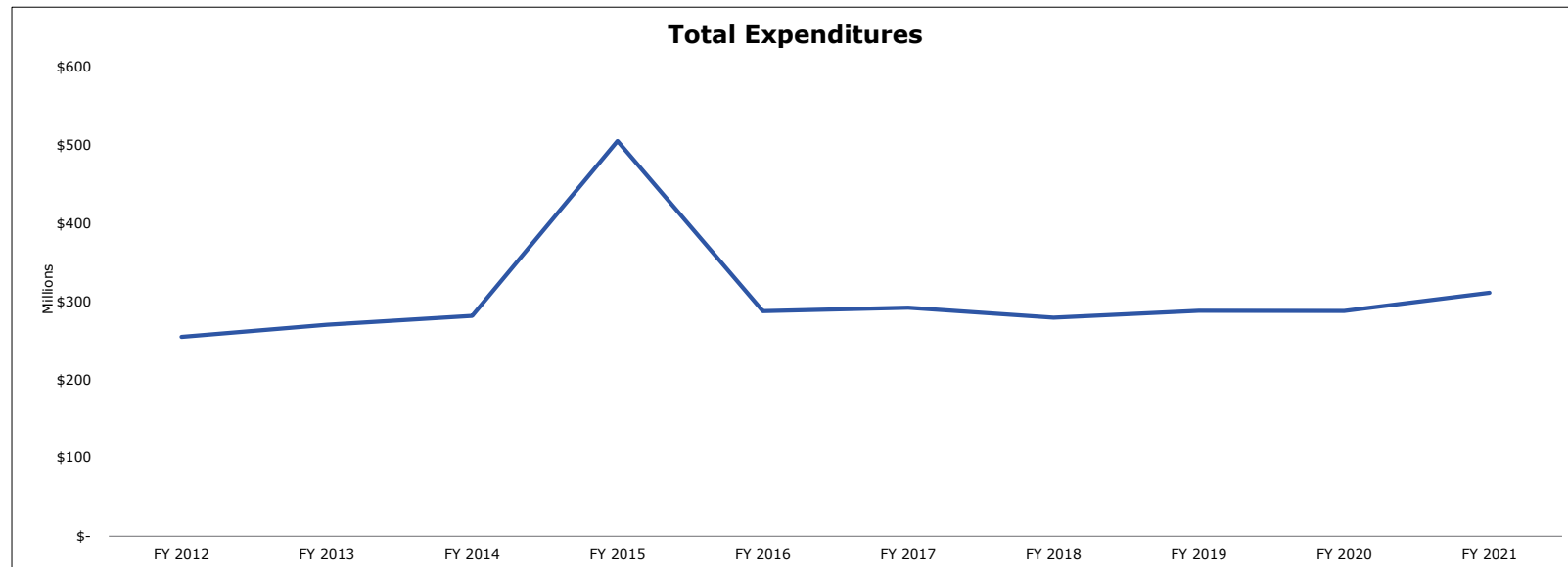
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Fiscal Year FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>REVENUE FROM LOCAL SOURCES:</b>										
Borough Direct Appropriations	\$ 48,048,419	\$ 48,845,260	\$ 51,226,720	\$ 51,291,720	\$ 52,665,941	\$ 55,841,300	\$ 55,841,300	\$ 58,374,918	\$ 60,665,932	\$ 62,310,148
E-Rate Revenue	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.	See Direct Fed.
USDA Food Service Reimbursement	1,401,593	1,238,418	1,143,678	1,108,593	1,039,643	1,115,178	1,097,620	1,180,345	924,359	117,724
Earnings On Investments	651	373	351	1,185	34	34	37	53	16	-
Other Local Revenues	1,660,026	2,113,217	7,504,075	6,635,854	8,435,083	6,214,888	1,919,618	3,283,467	1,570,975	-
Student Activity Fund Receipts	-	-	-	-	-	-	-	-	-	1,300,414
Tuition	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue From Local Sources</b>	<b>51,110,689</b>	<b>52,197,268</b>	<b>59,874,824</b>	<b>59,037,352</b>	<b>62,140,701</b>	<b>63,171,400</b>	<b>58,858,575</b>	<b>62,838,783</b>	<b>63,161,282</b>	<b>63,728,286</b>
<b>REVENUE FROM STATE SOURCES:</b>										
Foundation Program	\$ 139,119,165	\$ 141,276,085	\$ 143,796,099	\$ 155,076,933	\$ 163,573,688	\$ 169,628,235	\$ 169,972,248	\$ 169,485,342	\$ 170,211,256	\$ 173,028,762
School Improvement	459,962	466,013	476,483	496,904	517,671	531,101	537,159	541,059	543,865	555,955
Energy Relief Grant	2,361,367	2,929,851	2,517,299	5,300,487	-	-	-	-	-	-
Senate Bill 18	-	-	2,996,786	-	-	-	-	-	-	-
TRS Revenue On-Behalf	25,502,869	34,140,205	36,858,926	239,848,269	16,045,044	14,735,551	14,396,752	16,208,585	17,889,178	17,841,542
PERS Revenue On-Behalf	3,249,659	4,178,043	4,187,300	13,941,378	1,875,047	1,507,427	1,047,303	1,966,871	2,338,553	3,022,315
Other State Revenue	14,793,929	15,835,467	16,164,379	17,283,941	17,834,064	16,457,713	17,777,841	20,413,336	20,898,625	16,625,163
<b>Total Revenue From State Sources</b>	<b>185,486,951</b>	<b>198,825,664</b>	<b>206,997,272</b>	<b>431,947,912</b>	<b>199,845,514</b>	<b>202,860,027</b>	<b>203,731,303</b>	<b>208,615,193</b>	<b>211,881,477</b>	<b>211,073,737</b>
<b>REVENUE FROM FEDERAL SOURCES:</b>										
Direct	\$ 1,271,425	\$ 1,457,073	\$ 1,073,904	\$ 852,066	\$ 778,384	\$ 804,092	\$ 629,961	\$ 594,830	\$ 752,961	\$ 834,165
E-Rate Revenue	956,307	818,873	977,158	1,222,684	2,437,337	1,349,403	1,280,412	1,276,298	1,344,024	1,439,607
Medicaid Reimbursement	1,032,785	1,005,974	166,098	1,150,746	1,066,987	1,090,092	1,356,014	618,220	18,384	501,424
AK & Other Intermediate Agencies	17,429,596	17,566,958	16,641,195	16,443,827	17,103,205	17,170,462	19,069,002	21,502,486	20,831,288	31,798,224
<b>Total Revenue From Federal Sources</b>	<b>20,690,113</b>	<b>20,848,878</b>	<b>18,858,355</b>	<b>19,669,323</b>	<b>21,385,913</b>	<b>20,414,049</b>	<b>22,335,389</b>	<b>23,991,834</b>	<b>22,946,657</b>	<b>34,573,420</b>
<b>REVENUE TOTALS</b>	<b>\$ 257,287,753</b>	<b>\$ 271,871,810</b>	<b>\$ 285,730,451</b>	<b>\$ 510,654,587</b>	<b>\$ 283,372,128</b>	<b>\$ 286,445,476</b>	<b>\$ 284,925,267</b>	<b>\$ 295,445,810</b>	<b>\$ 297,989,416</b>	<b>\$ 309,375,443</b>



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**All Governmental Funds Expenditures**  
Last Ten Fiscal Years  
(modified accrual basis of accounting)

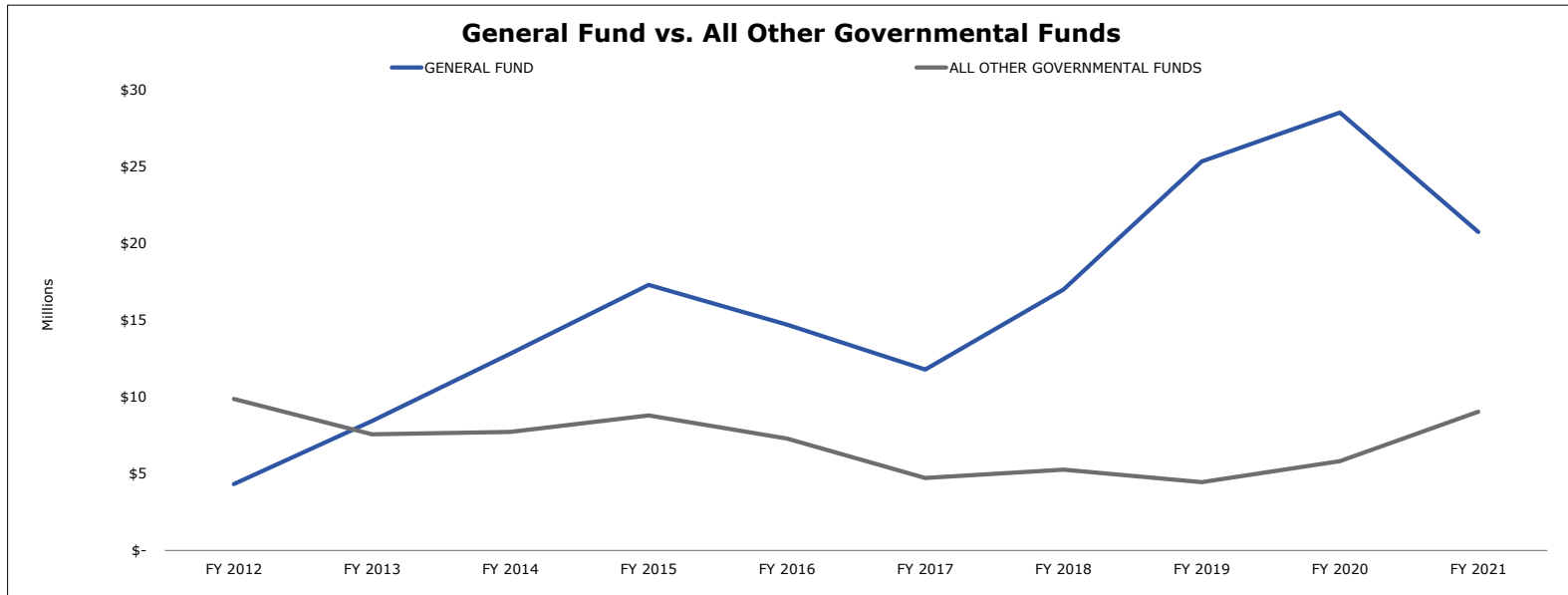
	Fiscal Year									
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Instruction	\$ 103,499,291	\$ 111,582,158	\$ 116,008,960	\$ 240,362,437	\$ 108,132,268	\$ 110,759,936	\$ 107,417,063	\$ 108,758,800	\$ 109,373,711	\$ 126,447,541
Special Education Instruction	34,909,793	37,968,642	39,595,992	72,343,485	39,130,728	42,212,271	41,630,066	42,447,550	42,948,462	44,875,681
Special Education Support Svc. - Students	13,404,443	14,356,252	14,977,473	31,087,214	16,183,342	17,240,183	17,795,980	17,547,078	17,876,281	19,390,806
Support Services - Students	9,276,323	10,118,303	10,296,301	21,320,389	9,853,439	10,599,150	9,684,574	10,320,728	10,905,975	12,081,601
Support Services - Instruction	11,622,599	12,869,796	11,881,290	26,037,639	13,534,368	12,575,788	11,471,417	14,565,633	14,323,543	11,801,881
School Administration	8,658,489	9,241,119	9,727,761	23,633,598	9,911,971	10,212,836	10,256,013	10,866,725	10,628,388	11,364,012
School Administration Support Services	8,409,581	9,335,527	10,349,865	12,078,209	10,699,171	11,344,458	10,522,280	10,355,295	10,091,986	10,459,825
District Administration	2,153,297	2,495,089	2,341,882	3,942,710	2,322,675	2,281,051	1,543,480	1,561,093	1,752,654	1,349,835
District Administration Support Services	11,277,610	11,108,804	9,808,134	12,527,440	15,122,521	12,659,529	12,363,490	13,365,885	14,322,826	15,396,072
Operations And Maintenance Of Plant	24,274,025	23,049,191	24,054,428	26,728,663	26,129,500	26,131,547	24,810,971	25,277,087	24,911,300	26,296,966
Student Activities	3,817,013	4,127,607	4,289,527	7,299,072	3,534,412	3,770,079	3,622,219	3,718,195	3,441,325	5,178,609
Student Transportation Service	14,037,739	14,971,166	14,628,406	15,287,959	17,051,828	18,040,165	17,452,335	17,519,061	16,524,347	17,598,692
Student Transportation Service-School Act	-	-	-	-	-	809,345	-	-	-	-
Adult And Continuing Education Instruction	-	-	-	-	-	-	400,198	228,364	300,153	249,527
Community Services	71,929	28,425	24,700	25,746	20,854	23,151	22,222	83,800	14,204	47,784
Food Services	5,923,944	6,134,367	6,310,791	6,513,662	6,801,723	7,103,929	6,901,329	6,870,276	6,687,893	6,871,697
Debt Service: Principal	-	-	-	-	-	-	133,244	150,489	156,036	161,787
Debt Service: Interest	-	-	-	-	-	-	401,222	242,811	237,264	231,513
Capital Outlay	3,217,541	2,684,128	7,056,205	5,908,069	9,041,458	6,182,963	2,738,366	4,036,311	3,226,660	1,297,358
<b>TOTAL EXPENDITURES</b>	<b>\$ 254,553,617</b>	<b>\$ 270,070,574</b>	<b>\$ 281,351,715</b>	<b>\$ 505,096,292</b>	<b>\$ 287,470,258</b>	<b>\$ 291,946,381</b>	<b>\$ 279,166,469</b>	<b>\$ 287,915,181</b>	<b>\$ 287,723,008</b>	<b>\$ 311,101,187</b>



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**Fund Balances of Governmental Funds**  
Last Ten Fiscal Years  
(modified accrual basis of accounting)

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Fiscal Year FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>GENERAL FUND</b>										
Nonspendable	\$ 2,125,081	\$ 1,344,040	\$ 1,503,064	\$ 1,623,546	\$ 1,763,837	\$ 2,587,589	\$ 2,600,665	\$ 2,304,658	\$ 2,332,448	\$ 6,447,219
Restricted	-	-	-	903,914	1,221,455	1,606,630	1,768,396	1,919,998	2,064,434	3,162,995
Committed	500,000	500,000	500,000	500,000	500,000	500,000	500,000	-	-	-
Assigned	-	-	-	-	-	-	500,000	500,000	500,000	500,000
Unassigned	1,699,886	6,582,546	10,809,725	14,278,535	11,230,141	7,088,486	11,623,996	20,615,226	23,625,155	10,631,049
<b>Total General Fund</b>	<b>\$ 4,324,967</b>	<b>\$ 8,426,586</b>	<b>\$ 12,812,789</b>	<b>\$ 17,305,995</b>	<b>\$ 14,715,433</b>	<b>\$ 11,782,705</b>	<b>\$ 16,993,057</b>	<b>\$ 25,339,882</b>	<b>\$ 28,522,037</b>	<b>\$ 20,741,263</b>
<b>ALL OTHER GOVERNMENTAL FUNDS</b>										
Nonspendable, Reported In:										
Special Revenue Funds	540,361	645,710	630,557	633,195	563,139	879,944	758,689	667,038	1,781,642	1,409,084
Restricted	5,764	5,768	5,772	5,776	5,780	4,282	4,285	4,289	4,290	-
Committed, Reported In:										
Capital Projects Funds	8,000,740	6,080,793	5,895,826	6,654,120	4,857,129	3,053,923	3,735,930	3,013,030	3,736,478	6,252,286
Assigned, Reported In:										
Special Revenue Funds	1,321,630	835,841	1,195,490	1,499,642	1,859,118	1,010,450	775,924	682,624	1,326,551	1,368,496
Unassigned, Reported In:										
Special Revenue Funds	-	-	-	-	-	(231,610)	(9,393)	82,258	(1,032,346)	-
<b>Total All Other Governmental Funds</b>	<b>\$ 9,868,495</b>	<b>\$ 7,568,112</b>	<b>\$ 7,727,645</b>	<b>\$ 8,792,733</b>	<b>\$ 7,285,166</b>	<b>\$ 4,716,989</b>	<b>\$ 5,265,435</b>	<b>\$ 4,449,239</b>	<b>\$ 5,816,615</b>	<b>\$ 9,029,866</b>
<b>Total Fund Balance for All Funds</b>	<b>\$ 14,193,462</b>	<b>\$ 15,994,698</b>	<b>\$ 20,540,434</b>	<b>\$ 26,098,728</b>	<b>\$ 22,000,599</b>	<b>\$ 16,499,694</b>	<b>\$ 22,258,492</b>	<b>\$ 29,789,121</b>	<b>\$ 34,338,652</b>	<b>\$ 29,771,129</b>

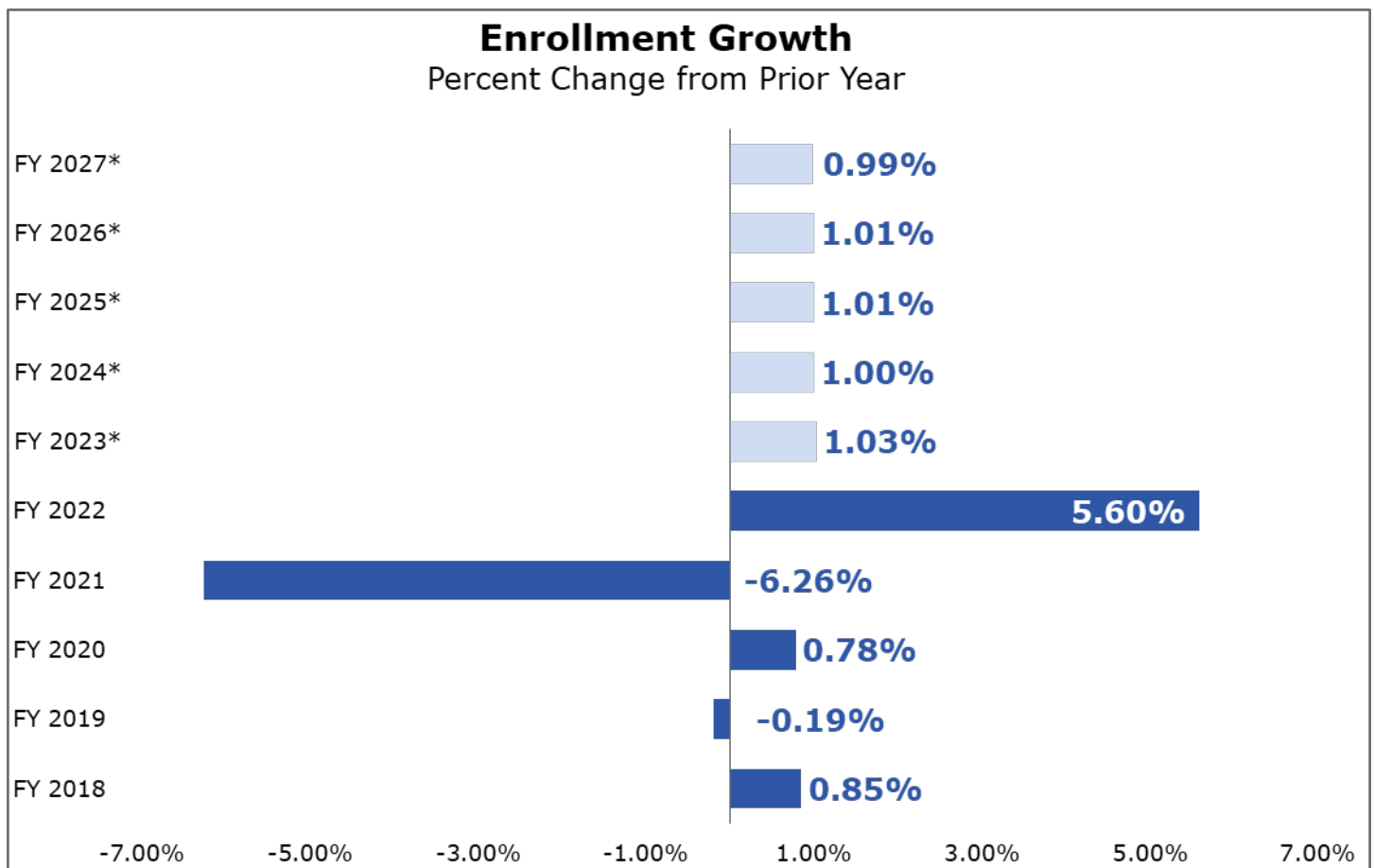


## ADM ENROLLMENT HISTORY & PROJECTION

ADM Enrollment is projected using a modified two-year cohort survival analysis. This process tracks the students as they move from grade to grade. Cohort survival analysis does not account for in or out migration during times of economic uncertainty or pandemic. Additionally, the District hosts an annual public meeting with a presentation from a local economist, providing an opportunity for the District to receive additional demographic updates from expert business leaders from throughout the Mat-Su Valley's community. The input from this meeting and other significant and relevant information related to the District is used as the basis to fine tune projections. Using this projection methodology, the District has had an average variance of less than 0.60% 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 Average Daily Membership (ADM). This number is then used to calculate State funding through the State Foundation Formula.

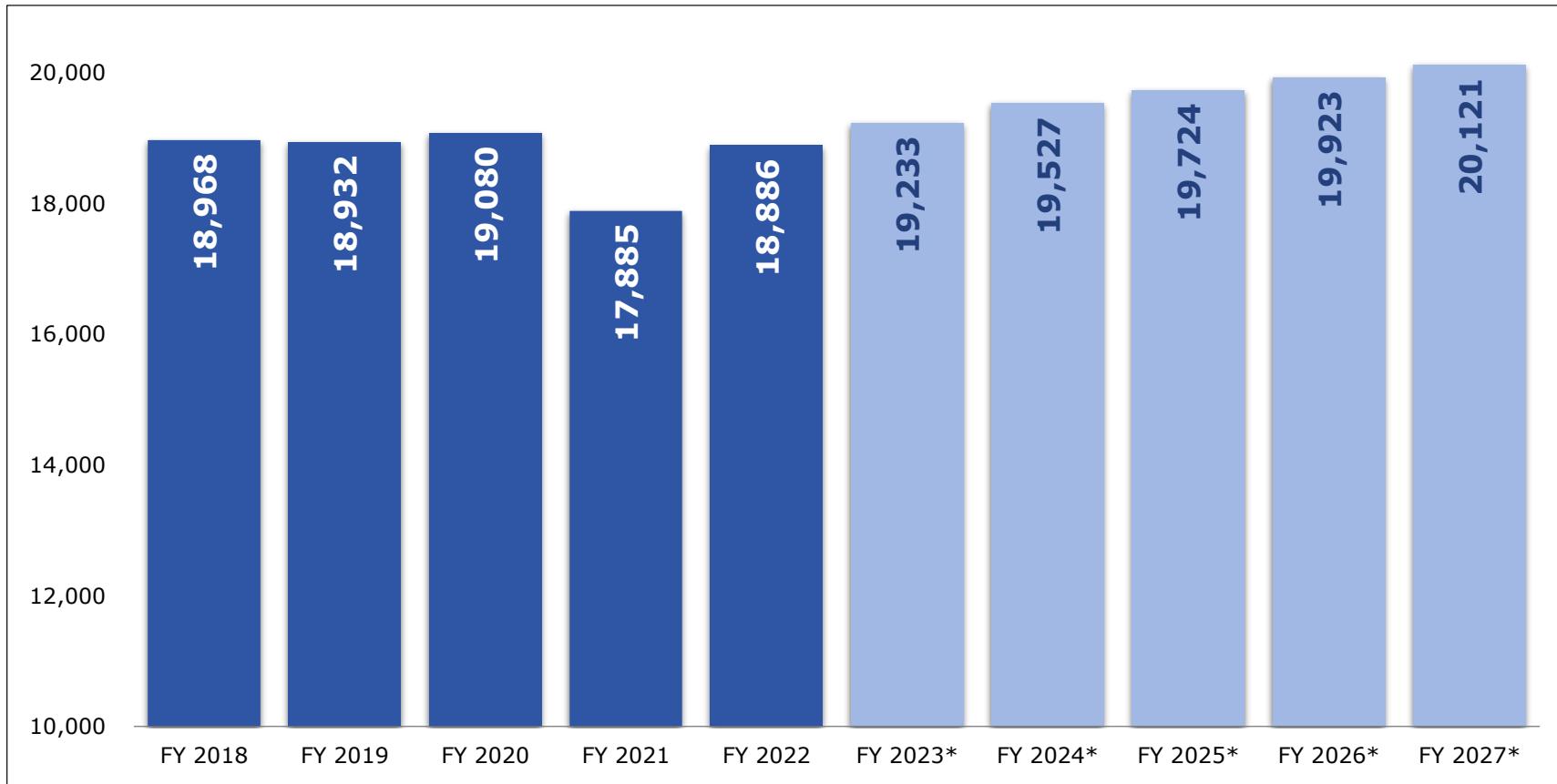
A factor of the average growth (1%) over the past 10 years for the District was applied for FY 2023-2027.



## 5 Years ADM Historic Enrollment with 5 Years ADM Enrollment Projection

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023*	FY 2024*	FY 2025*	FY 2026*	FY 2027*
Enrollment (ADM)	18,968	18,932	19,080	17,885	18,886	19,233	19,527	19,724	19,923	20,121
Change from PY	159	(37)	148	(1,195)	1,001	347	294	197	199	198
% Change from PY	0.85%	-0.19%	0.78%	-6.26%	5.25%	1.84%	1.53%	1.01%	1.01%	0.99%

\* Projected



Matanuska-Susitna Borough School District  
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**ADM Enrollment History by Grade Level**

Last Ten Fiscal Years, One Year Projection

Fiscal Year	PK	KG	1	2	3	4	5	Total Elem	6	7	8	Total MS	9	10	11	12	Total HS	Grand Total	Change	Percentage Change
<b>FY 2013</b>	116	1,334	1,405	1,350	1,351	1,239	1,293	<b>8,087</b>	1,304	1,382	1,293	<b>3,979</b>	1,281	1,261	1,278	1,362	<b>5,182</b>	<b>17,247</b>	(90)	-0.5%
<b>FY 2014</b>	113	1,323	1,383	1,430	1,374	1,358	1,261	<b>8,242</b>	1,298	1,297	1,379	<b>3,975</b>	1,299	1,274	1,272	1,414	<b>5,260</b>	<b>17,477</b>	229	1.3%
<b>FY 2015</b>	94	1,348	1,380	1,417	1,458	1,410	1,408	<b>8,516</b>	1,267	1,335	1,320	<b>3,922</b>	1,386	1,312	1,269	1,353	<b>5,319</b>	<b>17,757</b>	281	1.6%
<b>FY 2016</b>	108	1,489	1,386	1,389	1,490	1,508	1,447	<b>8,816</b>	1,451	1,314	1,392	<b>4,158</b>	1,383	1,416	1,315	1,378	<b>5,491</b>	<b>18,465</b>	707	3.8%
<b>FY 2017</b>	114	1,420	1,511	1,436	1,442	1,516	1,538	<b>8,976</b>	1,474	1,448	1,340	<b>4,262</b>	1,393	1,374	1,411	1,392	<b>5,570</b>	<b>18,808</b>	343	1.8%
<b>FY 2018</b>	116	1,440	1,430	1,532	1,437	1,444	1,517	<b>8,915</b>	1,552	1,490	1,454	<b>4,496</b>	1,366	1,376	1,349	1,466	<b>5,557</b>	<b>18,968</b>	160	0.8%
<b>FY 2019</b>	119	1,513	1,435	1,410	1,520	1,478	1,472	<b>8,947</b>	1,523	1,530	1,469	<b>4,522</b>	1,445	1,348	1,303	1,367	<b>5,463</b>	<b>18,932</b>	(36)	-0.2%
<b>FY 2020</b>	100	1,444	1,469	1,488	1,447	1,566	1,510	<b>9,024</b>	1,519	1,544	1,529	<b>4,592</b>	1,473	1,435	1,281	1,274	<b>5,464</b>	<b>19,080</b>	148	0.8%
<b>FY 2021</b>	92	1,360	1,340	1,367	1,335	1,338	1,401	<b>8,234</b>	1,396	1,397	1,420	<b>4,212</b>	1,472	1,399	1,363	1,204	<b>5,438</b>	<b>17,885</b>	(1,195)	-6.7%
<b>FY 2022</b>	87	1,508	1,451	1,388	1,469	1,425	1,440	<b>8,768</b>	1,475	1,429	1,487	<b>4,391</b>	1,473	1,510	1,393	1,352	<b>5,727</b>	<b>18,886</b>	1,001	5.3%
<b>FY 2023</b>	87	1,331	1,497	1,479	1,438	1,520	1,465	<b>8,817</b>	1,487	1,520	1,454	<b>4,461</b>	1,519	1,544	1,440	1,452	<b>5,955</b>	<b>19,233</b>	347	1.80%

*Projected or Unaudited Year*

**Source:**

State of Alaska - Department of Education & Early Development  
Average daily membership report for the fiscal year reporting 2011-22

Matanuska-Susitna Borough School District  
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**ENROLLMENT**

5 Years ADM Enrollment History with 5 Years ADM Enrollment Projection by School

	FY 2018 ADM Count	FY 2019 ADM Count	FY 2020 ADM Count	FY 2021 ADM Count	FY 2022 ADM Count	FY 2023 PROJECTION	FY 2024 PROJECTION	FY 2025 PROJECTION	FY 2026 PROJECTION	FY 2027 PROJECTION
<b>Elementary Schools</b>										
030 Big Lake Elementary	374.23	418.53	355.70	292.38	336.43	<b>329.00</b>	332.00	335.00	338.00	341.00
032 Iditarod Elementary	416.80	420.45	400.95	343.95	371.75	<b>348.00</b>	351.00	355.00	359.00	363.00
033 Sherrod Elementary	436.35	421.45	451.00	376.65	372.15	<b>387.00</b>	391.00	395.00	399.00	403.00
034 Swanson Elementary	450.65	449.40	453.65	344.50	395.85	<b>387.00</b>	391.00	395.00	399.00	403.00
039 Snowshoe Elementary	370.25	388.00	380.03	275.45	317.75	<b>324.00</b>	327.00	330.00	333.00	336.00
041 Butte Elementary	278.85	279.97	292.42	230.90	247.78	<b>238.00</b>	240.00	242.00	244.00	246.00
043 Cottonwood Creek Elementary	455.65	447.45	461.45	348.10	403.48	<b>394.00</b>	398.00	402.00	406.00	410.00
044 Tanaina Elementary	416.17	393.18	379.65	322.50	348.50	<b>338.00</b>	341.00	344.00	347.00	350.00
045 Pioneer Peak Elementary	431.43	432.82	454.90	392.80	501.70	<b>504.00</b>	509.00	514.00	519.00	524.00
046 Larson Elementary	391.00	401.75	421.98	321.55	377.95	<b>374.00</b>	378.00	382.00	386.00	390.00
047 Finger Lake Elementary	383.80	401.62	412.62	352.35	377.10	<b>389.00</b>	393.00	397.00	401.00	405.00
048 Goose Bay Elementary	306.15	273.95	273.40	228.68	296.50	<b>286.00</b>	289.00	292.00	295.00	298.00
050 John Shaw Elementary	426.60	461.95	482.00	397.68	503.40	<b>498.00</b>	503.00	508.00	513.00	518.00
051 Meadow Lakes Elementary	398.10	363.30	315.40	256.10	265.85	<b>260.00</b>	263.00	266.00	269.00	272.00
052 Knik Elementary	282.00	325.20	316.10	222.40	263.35	<b>265.00</b>	268.00	271.00	274.00	277.00
053 Fred & Sarah Machetanz Elementary	441.18	447.45	474.83	422.63	450.80	<b>444.00</b>	448.00	452.00	457.00	462.00
054 Dena'ina Elementary	393.15	365.99	369.40	330.18	383.65	<b>379.00</b>	383.00	387.00	391.00	395.00
<b>Middle Schools</b>										
010 Palmer Middle	569.55	565.15	578.55	495.55	556.60	<b>548.00</b>	553.00	559.00	565.00	571.00
011 Wasilla Middle	641.95	653.35	669.50	567.45	605.15	<b>581.00</b>	587.00	593.00	599.00	605.00
012 Colony Middle	762.45	780.65	799.35	578.90	703.03	<b>676.00</b>	683.00	690.00	697.00	704.00
013 Teeland Middle	773.69	797.65	796.00	711.90	777.37	<b>766.00</b>	774.00	782.00	790.00	798.00
014 Houston Middle	379.40	383.15	354.65	241.65	315.55	<b>312.00</b>	310.00	313.00	316.00	319.00
<b>High Schools</b>										
001 Palmer High	752.90	745.28	729.08	658.93	742.98	<b>733.00</b>	740.00	747.00	754.00	762.00
003 Wasilla High	919.00	885.72	850.14	747.60	816.80	<b>833.00</b>	841.00	849.00	857.00	866.00
005 Colony High	1,121.48	1,053.64	1,025.33	994.73	1,144.95	<b>1,098.00</b>	1,110.00	1,121.00	1,133.00	1,143.00
007 Houston High	364.60	345.05	329.55	374.42	367.80	<b>411.00</b>	420.00	424.00	428.00	432.00
073 Mat-Su Career & Technical High	654.00	700.50	732.35	752.65	764.61	<b>749.00</b>	756.00	764.00	772.00	780.00
080 Joe Redington Jr/Sr High	605.20	600.80	596.81	533.65	573.29	<b>560.00</b>	566.00	572.00	578.00	584.00
<b>Small Attendance Area</b>										
002 Su Valley Jr/Sr High	187.10	203.70	202.15	172.90	208.30	<b>218.00</b>	220.00	222.00	224.00	226.00
031 Glacier View	33.00	40.00	53.00	36.40	34.00	<b>34.00</b>	34.00	34.00	34.00	34.00
035 Talkeetna Elementary	99.50	106.90	100.05	66.50	85.50	<b>77.00</b>	78.00	79.00	80.00	81.00
036 Trapper Creek Elementary	22.00	23.10	17.75	13.00	17.00	<b>22.00</b>	22.00	22.00	22.00	22.00
038 Willow Elementary	139.35	146.18	140.35	106.55	124.94	<b>124.00</b>	125.00	126.00	127.00	128.00
042 Sutton Elementary	66.39	58.75	60.95	44.50	44.45	<b>46.00</b>	46.00	46.00	46.00	46.00
049 Beryozava	19.00	28.00	28.00	16.00	30.00	<b>40.00</b>	40.00	40.00	40.00	40.00

Matanuska-Susitna Borough School District  
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**ADM ENROLLMENT**

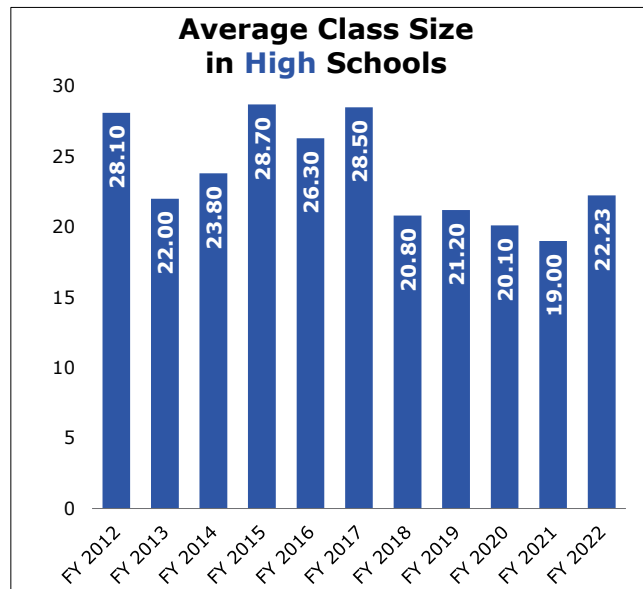
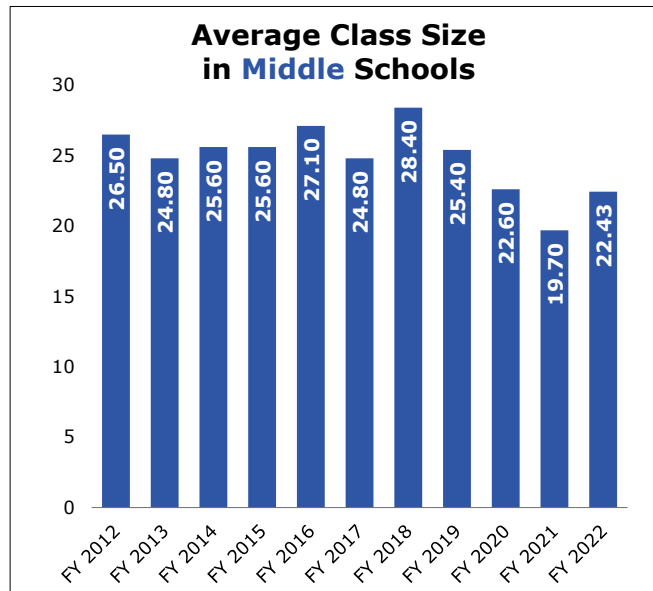
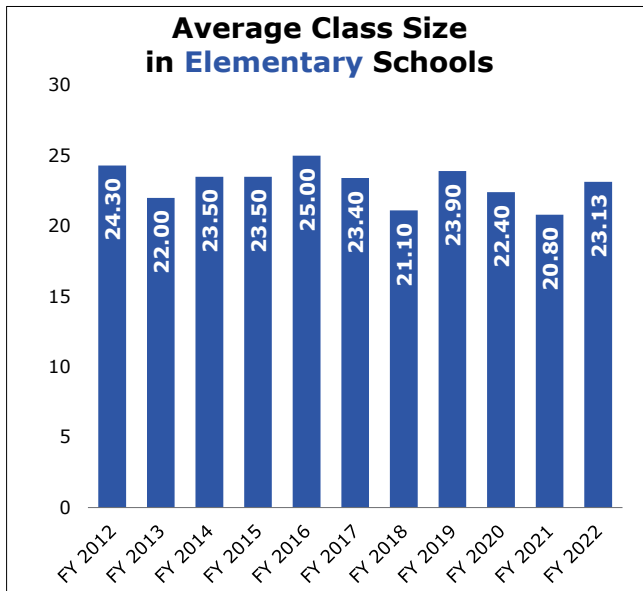
5 Years ADM Enrollment History with 5 Years ADM Enrollment Projection by School

	FY 2018 ADM Count	FY 2019 ADM Count	FY 2020 ADM Count	FY 2021 ADM Count	FY 2022 ADM Count	FY 2023 PROJECTION	FY 2024 PROJECTION	FY 2025 PROJECTION	FY 2026 PROJECTION	FY 2027 PROJECTION
<b>Charter Schools</b>										
061 Midnight Sun Family Learning Center	191.80	192.65	204.60	172.45	185.20	<b>192.00</b>	194.00	196.00	198.00	200.00
062 Academy Charter	247.65	254.00	254.00	253.95	256.20	<b>258.00</b>	261.00	264.00	267.00	270.00
063 Knik Tribal Charter	-	-	-	-	-	<b>300.00</b>	303.00	306.00	309.00	312.00
065 Twindly Bridge Charter	478.05	477.75	470.85	558.60	557.85	<b>585.00</b>	591.00	597.00	603.00	609.00
066 Birchtree Charter	411.85	396.20	396.20	353.80	405.80	<b>402.00</b>	406.00	410.00	414.00	418.00
067 American Charter Academy	210.30	194.90	196.90	174.20	192.20	<b>189.00</b>	191.00	193.00	195.00	197.00
078 Fronteras Spanish Immersion Charter	287.85	309.75	324.70	310.75	316.70	<b>315.00</b>	318.00	321.00	324.00	327.00
<b>Alternative/Correspondence</b>										
006 Burchell High	198.50	195.90	211.57	199.25	237.50	<b>261.00</b>	264.00	267.00	270.00	273.00
071 Valley Pathways Alternative	183.35	177.68	181.75	156.30	184.70	<b>212.00</b>	214.00	216.00	218.00	220.00
072 Mat-Su Youth Facility	15.00	15.00	15.00	15.00	15.00	<b>15.00</b>	15.00	15.00	15.00	15.00
077 Mat-Su Day School	88.35	86.20	71.60	77.95	70.50	<b>81.00</b>	82.00	83.00	84.00	85.00
079 Mat-Su Middle College	160.35	177.00	192.75	209.40	187.15	<b>201.00</b>	203.00	205.00	207.00	209.00
091 Mat-Su Central Correspondence	1,732.48	1,644.74	1,801.30	2,831.40	2,151.08	<b>2,250.00</b>	2,273.00	2,296.00	2,319.00	2,342.00
<b>TOTAL</b>	<b>18,968.46</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>18,886.18</b>	<b>19,233.00</b>	<b>19,425.00</b>	<b>19,619.00</b>	<b>19,815.00</b>	<b>20,011.00</b>

# **HISTORIC AVERAGE CLASS SIZE \***

Last Ten School Years

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Elementary	24.30	22.00	23.50	23.50	25.00	23.40	21.10	23.90	22.40	20.80	23.13
Middle	26.50	24.80	25.60	25.60	27.10	24.80	28.40	25.40	22.60	19.70	22.43
Senior High	28.10	22.00	23.80	28.70	26.30	28.50	20.80	21.20	20.10	19.00	22.23



\* 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.

Matanuska-Susitna Borough School District  
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		RATIOS		METRICS - PER PUPIL		
		Pupil to Teacher (PTR)	Elementary Specials to Teaching Staff	Materials & Supplies	Health & Postage Supplies	Additional Allocations
<b>Fiscal Year 2022-2023</b>	<b>Grades K-2</b>	<b>23 to 1</b>	<b>1 to 6</b>	<b>\$85.00</b>	<b>\$5.00</b>	<b>NA</b>
	<b>Grades 3-5</b>	<b>26 to 1</b>				
	<b>Grades 6-8</b>	<b>29 to 1</b>	<b>NA</b>	<b>\$85.00</b>	<b>\$5.00</b>	<b>\$27.00</b>
	<b>Grades 9-12</b>	<b>33 to 1</b>	<b>NA</b>	<b>\$85.00</b>	<b>\$5.00</b>	<b>\$118.00</b>
<b>Fiscal Year 2021-2022</b>	<b>Grades K-2</b>	<b>23 to 1</b>	<b>1 to 6</b>	<b>\$85.00</b>	<b>\$5.00</b>	<b>NA</b>
	<b>Grades 3-5</b>	<b>26 to 1</b>				
	<b>Grades 6-8</b>	<b>29 to 1</b>	<b>NA</b>	<b>\$85.00</b>	<b>\$5.00</b>	<b>\$27.00</b>
	<b>Grades 9-12</b>	<b>32 to 1</b>	<b>NA</b>	<b>\$85.00</b>	<b>\$5.00</b>	<b>\$118.00</b>
<b>Fiscal Year 2020-2021</b>	<b>Grades K-2</b>	<b>23 to 1</b>	<b>1 to 6</b>	<b>\$66.00</b>	<b>\$5.00</b>	<b>NA</b>
	<b>Grades 3-5</b>	<b>26 to 1</b>				
	<b>Grades 6-8</b>	<b>29 to 1</b>	<b>NA</b>	<b>\$75.00</b>	<b>\$5.00</b>	<b>\$28.00</b>
	<b>Grades 9-12</b>	<b>32 to 1</b>	<b>NA</b>	<b>\$84.00</b>	<b>\$5.00</b>	<b>\$117.00</b>
<b>Fiscal Year 2019-2020</b>	<b>Grades K-2</b>	<b>23 to 1</b>	<b>1 to 6</b>	<b>\$68.50</b>	<b>\$5.75</b>	<b>NA</b>
	<b>Grades 3-5</b>	<b>26 to 1</b>				
	<b>Grades 6-8</b>	<b>29 to 1</b>	<b>NA</b>	<b>\$77.50</b>	<b>\$5.75</b>	<b>\$29.00</b>
	<b>Grades 9-12</b>	<b>32 to 1</b>	<b>NA</b>	<b>\$86.50</b>	<b>\$5.75</b>	<b>\$121.00</b>
<b>Fiscal Year 2018-2019</b>	<b>Grades K-2</b>	<b>23 to 1</b>	<b>1 to 6</b>	<b>\$76.00</b>	<b>\$7.10</b>	<b>NA</b>
	<b>Grades 3-5</b>	<b>26 to 1</b>				
	<b>Grades 6-8</b>	<b>29 to 1</b>	<b>NA</b>	<b>\$86.00</b>	<b>\$7.10</b>	<b>\$32.32</b>
	<b>Grades 9-12</b>	<b>32 to 1</b>	<b>NA</b>	<b>\$95.00</b>	<b>\$7.10</b>	<b>\$130.00</b>
<b>Fiscal Year 2017-2018</b>	<b>Grades K-2</b>	<b>24 to 1</b>	<b>1 to 6</b>	<b>\$76.00</b>	<b>\$7.10</b>	<b>NA</b>
	<b>Grades 3-5</b>	<b>27 to 1</b>				
	<b>Grades 6-8</b>	<b>31 to 1</b>	<b>NA</b>	<b>\$86.00</b>	<b>\$7.10</b>	<b>\$32.50</b>
	<b>Grades 9-12</b>	<b>33 to 1</b>	<b>NA</b>	<b>\$95.00</b>	<b>\$7.10</b>	<b>\$130.00</b>

**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 2017, 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 2018, 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.

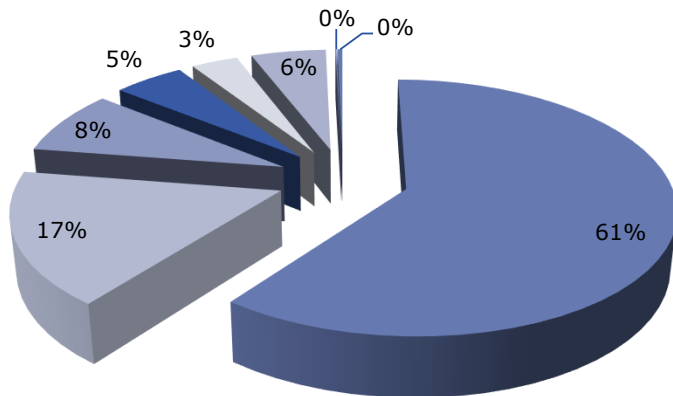
### FY 2023 Staffing by Function

6/2/2021

	Certificated	Non-Certificated	Total Staffing
100 - Instruction	706.88	39.55	<b>746.43</b>
200 - Special Education Instruction	199.05	246.38	<b>445.42</b>
220 - Special Education Support Services	97.22	33.53	<b>130.75</b>
300 - Support Services - Student	59.29	43.69	<b>102.98</b>
350 - Support Services - Instruction	39.22	12.78	<b>52.00</b>
400 - School Administration	62.94	-	<b>62.94</b>
450 - School Admin. Support	-	120.50	<b>120.50</b>
510 - District Administration	1.00	9.00	<b>10.00</b>
550 - District Admin. Support	-	64.50	<b>64.50</b>
600 - Operations & Maintenance	-	142.90	<b>142.90</b>
700 - Student Activities	4.25	-	<b>4.25</b>
780 - Community Services	-	-	<b>-</b>
900 - Other Financing Uses	-	-	<b>-</b>
<b>Total Staffing</b>	<b>1,169.85</b>	<b>712.82</b>	<b>1,882.66</b>

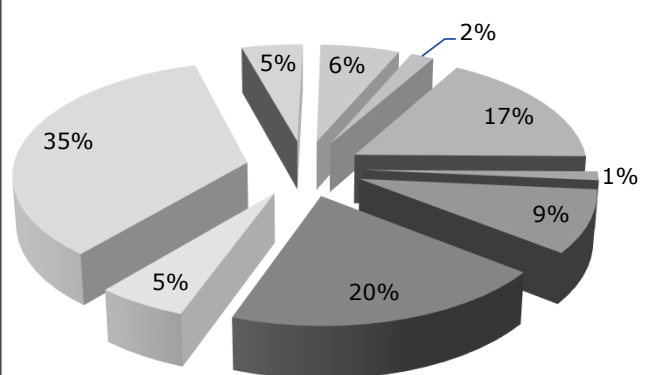
#### Certificated Staffing by Function

- 100 - Instruction
- 200 - Special Education Instruction
- 220 - Special Education Support Services
- 300 - Support Services - Student
- 350 - Support Services - Instructional
- 400 - School Administration
- 510 - District Administration
- 700 - Student Activities



#### Non-Certificated Staffing by Function

- 100 - Instruction
- 200 - Special Education Instruction
- 220 - Special Education Support Services
- 300 - Support Services Student
- 350 - Support Services Instructional
- 450 - School Admin. Support
- 510 - District Administration
- 550 - District Admin. Support
- 600 - Operations & Maintenance



Matanuska-Susitna Borough School District  
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<b>ADM Enrollment</b>	<b>18,968.46</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>
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<b>Certificated</b>	<b>FY 2018 ACTUAL</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 ACTUAL</b>	<b>FY 2022 ORIGINAL</b>	<b>FY 2022 CURRENT</b>	<b>FY 2023 ADOPTED</b>
Director	7.85	7.99	7.99	6.49	6.49	6.49	<b>8.75</b>
Administrator	62.79	62.69	61.69	63.89	62.99	61.64	<b>63.93</b>
Classroom Teacher	691.25	732.58	732.58	688.31	678.35	603.03	<b>633.81</b>
SPED Teacher	186.31	212.56	207.06	207.69	198.09	208.89	<b>197.08</b>
Specialist - Schools	129.09	83.51	85.01	104.09	92.18	86.53	<b>94.24</b>
Counselor	31.29	30.99	30.49	34.80	32.75	28.31	<b>34.97</b>
Nurse	32.42	32.22	31.62	31.03	30.73	30.73	<b>27.89</b>
Specialist - Departments	103.08	96.38	95.38	99.93	104.18	89.74	<b>109.18</b>
<b>Total Certificated</b>	<b>1,244.08</b>	<b>1,258.92</b>	<b>1,251.82</b>	<b>1,236.23</b>	<b>1,205.76</b>	<b>1,115.36</b>	<b>1,169.85</b>

<b>Non-Certificated</b>	<b>FY 2018 ACTUAL</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 ACTUAL</b>	<b>FY 2022 ORIGINAL</b>	<b>FY 2022 CURRENT</b>	<b>FY 2023 ADOPTED</b>
School Board	7.00	7.00	7.00	7.00	7.00	7.00	<b>7.00</b>
Director	6.25	6.25	6.25	6.00	5.00	5.00	<b>6.00</b>
Supervisor	24.50	29.00	28.50	33.00	33.00	32.50	<b>38.00</b>
Instructional Aides	288.65	302.73	299.73	322.00	330.75	322.78	<b>335.42</b>
Support Staff	131.13	133.38	134.38	139.43	156.50	136.32	<b>153.20</b>
Custodial	102.23	103.60	101.60	103.13	102.38	100.13	<b>99.90</b>
Specialist - Department	107.41	89.41	93.28	89.58	70.30	74.30	<b>73.30</b>
<b>Total Non-Certificated</b>	<b>667.17</b>	<b>671.37</b>	<b>670.74</b>	<b>700.14</b>	<b>704.93</b>	<b>678.03</b>	<b>712.82</b>

<b>Total General Fund</b>	<b>1,911.25</b>	<b>1,930.29</b>	<b>1,922.56</b>	<b>1,936.36</b>	<b>1,910.69</b>	<b>1,793.39</b>	<b>1,882.67</b>
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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 \$214.29 million on employee salaries and benefits, which represents roughly 81.5% of the budget including "On-Behalf" payments. As depicted in the table above, this fund supports about 1,883 full-time equivalent (FTE) positions; 1,170 of them certificated. This represents an increase of 69 certificated staffing in the General Fund, or 5.9%. 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 713 non-certificated FTE positions. This represents an increase of approximately 4 FTE, or less than 1% increase from the previous year. Overall, the District increased its General Fund staffing by approximately 73 FTE, which represents an increase of 3.86% from FY 2022's staffing.

However, these increases actually represent changes in funding sources rather than an overall changes 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

<b>ADM Enrollment</b>	<b>18,968.45</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,233.00</b>
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<b>Certificated</b>	<b>FY 2018 ACTUAL</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 ACTUAL</b>	<b>FY 2022 ORIGINAL</b>	<b>FY 2022 CURRENT</b>	<b>FY 2023 ADOPTED</b>
Director	1.80	1.80	3.96	3.51	2.25	2.25	<b>2.25</b>
Administrator	2.00	1.50	3.90	1.50	3.90	3.90	<b>3.90</b>
Classroom Teacher	35.38	27.31	38.64	35.10	39.45	33.61	<b>33.61</b>
SPED Teacher	-	6.00	5.40	6.77	5.30	3.80	<b>3.80</b>
Specialist - Schools	2.50	5.00	12.90	18.30	16.15	34.85	<b>34.85</b>
Counselor	-	-	3.49	6.79	6.54	5.54	<b>5.54</b>
Nurse	0.50	0.50	0.91	4.34	4.84	1.87	<b>1.87</b>
Specialist - Departments	1.50	1.00	4.40	15.71	14.41	8.66	<b>8.66</b>
<b>Total Certificated</b>	<b>43.68</b>	<b>43.11</b>	<b>73.60</b>	<b>92.01</b>	<b>92.84</b>	<b>94.48</b>	<b>94.48</b>

<b>Non-Certificated</b>	<b>FY 2018 ACTUAL</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 ACTUAL</b>	<b>FY 2022 ORIGINAL</b>	<b>FY 2022 CURRENT</b>	<b>FY 2023 ADOPTED</b>
School Board	-	-	-	-	-	-	-
Director	-	-	-	-	-	-	-
Supervisor	8.50	8.50	8.00	8.50	8.00	7.00	<b>7.00</b>
Instructional Aides	65.95	60.69	100.47	54.44	76.66	78.19	<b>78.19</b>
Support Staff	86.37	93.43	105.48	93.91	84.86	82.81	<b>82.81</b>
Custodial	-	-	-	4.00	4.50	6.00	<b>6.00</b>
Specialist - Department	3.38	3.38	3.38	3.38	2.35	2.35	<b>2.35</b>
<b>Total Non-Certificated</b>	<b>164.20</b>	<b>166.00</b>	<b>217.33</b>	<b>164.24</b>	<b>176.37</b>	<b>176.35</b>	<b>176.35</b>

<b>Total Special Revenue</b>	<b>207.88</b>	<b>209.11</b>	<b>290.92</b>	<b>256.25</b>	<b>269.21</b>	<b>270.83</b>	<b>270.83</b>
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### Proprietary Funds Staffing Summary

<b>Certificated</b>	<b>FY 2018 ACTUAL</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 ACTUAL</b>	<b>FY 2022 ORIGINAL</b>	<b>FY 2022 CURRENT</b>	<b>FY 2023 ADOPTED</b>
Director	-	-	-	-	-	-	-
Administrator	-	-	-	-	-	-	-
Classroom Teacher	-	-	-	-	-	-	-
SPED Teacher	-	-	-	-	-	-	-
Specialist - Schools	-	-	-	-	-	-	-
Counselor	-	-	-	-	-	-	-
Nurse	-	-	-	-	-	-	-
Specialist - Departments	-	-	-	-	-	-	-
<b>Total Certificated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Non-Certificated</b>	<b>FY 2018 ACTUAL</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 ACTUAL</b>	<b>FY 2022 ORIGINAL</b>	<b>FY 2022 CURRENT</b>	<b>FY 2023 ADOPTED</b>
School Board	-	-	-	-	-	-	-
Director	-	-	-	-	-	-	-
Supervisor	-	-	-	-	-	-	-
Instructional Aides	-	-	-	-	-	-	-
Support Staff	-	-	-	-	-	-	-
Custodial	-	-	-	-	-	-	-
Specialist - Department	0.50	0.50	0.50	0.70	0.50	0.70	<b>0.70</b>
<b>Total Non-Certificated</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.70</b>	<b>0.50</b>	<b>0.70</b>	<b>0.70</b>

<b>Total Proprietary</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.70</b>	<b>0.50</b>	<b>0.70</b>	<b>0.70</b>
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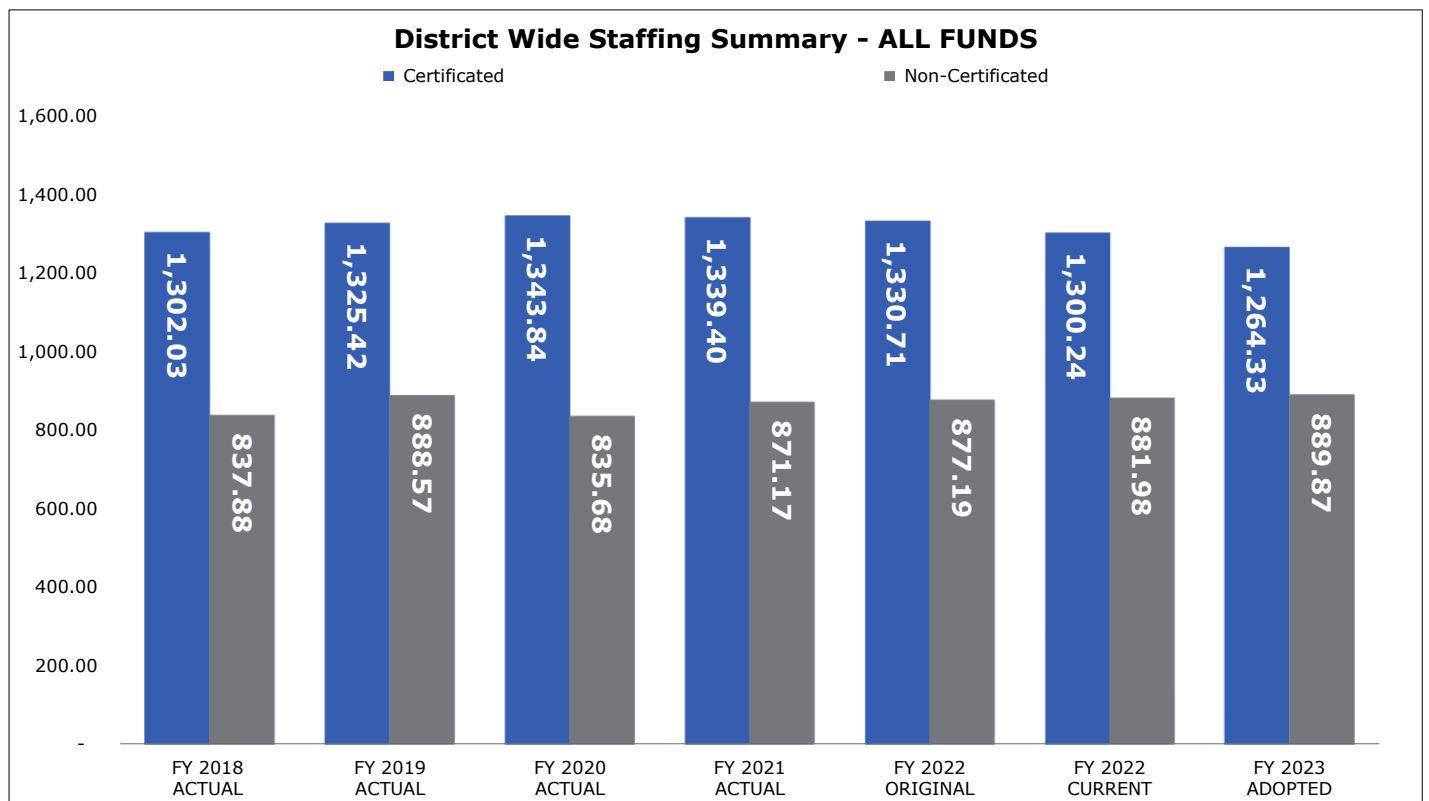
### District Wide Staffing Summary - ALL FUNDS

<b>ADM Enrollment</b>	<b>18,968.46</b>	<b>18,931.80</b>	<b>19,080.25</b>	<b>17,885.13</b>	<b>19,135.00</b>	<b>18,886.18</b>	<b>19,333.00</b>
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<b>Certificated</b>	<b>FY 2018 ACTUAL</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 ACTUAL</b>	<b>FY 2022 ORIGINAL</b>	<b>FY 2022 CURRENT</b>	<b>FY 2023 ADOPTED</b>
Director	9.79	11.95	11.50	8.74	8.74	8.74	<b>11.00</b>
Administrator	64.19	65.59	63.19	64.13	67.79	66.89	<b>67.83</b>
Classroom Teacher	759.89	771.22	767.68	757.70	721.92	711.96	<b>667.42</b>
SPED Teacher	218.56	212.46	213.83	211.13	211.49	201.89	<b>200.88</b>
Specialist - Schools	88.51	97.91	103.31	111.23	138.94	127.03	<b>129.09</b>
Counselor	30.99	33.98	37.28	37.53	40.34	38.29	<b>40.51</b>
Nurse	32.72	32.53	35.96	36.66	32.90	32.60	<b>29.76</b>
Specialist - Departments	97.38	99.78	111.09	112.28	108.59	112.84	<b>117.84</b>
<b>Total Certificated</b>	<b>1,302.03</b>	<b>1,325.42</b>	<b>1,343.84</b>	<b>1,339.40</b>	<b>1,330.71</b>	<b>1,300.24</b>	<b>1,264.33</b>

<b>Non-Certificated</b>	<b>FY 2018 ACTUAL</b>	<b>FY 2019 ACTUAL</b>	<b>FY 2020 ACTUAL</b>	<b>FY 2021 ACTUAL</b>	<b>FY 2022 ORIGINAL</b>	<b>FY 2022 CURRENT</b>	<b>FY 2023 ADOPTED</b>
School Board	7.00	7.00	7.00	7.00	7.00	7.00	<b>7.00</b>
Director	6.25	6.25	6.25	6.25	6.00	5.00	<b>6.00</b>
Supervisor	37.50	36.50	37.00	40.00	40.00	40.00	<b>45.00</b>
Instructional Aides	363.42	400.19	354.17	403.17	400.19	408.94	<b>413.61</b>
Support Staff	226.82	239.86	228.30	213.74	222.24	239.31	<b>236.01</b>
Custodial	103.60	101.60	105.60	108.38	109.13	108.38	<b>105.90</b>
Specialist - Department	93.29	97.16	97.36	92.63	92.63	73.35	<b>76.35</b>
<b>Total Non-Certificated</b>	<b>837.88</b>	<b>888.57</b>	<b>835.68</b>	<b>871.17</b>	<b>877.19</b>	<b>881.98</b>	<b>889.87</b>

<b>Total District Staffing</b>	<b>2,139.91</b>	<b>2,213.98</b>	<b>2,179.51</b>	<b>2,210.56</b>	<b>2,207.89</b>	<b>2,182.22</b>	<b>2,154.20</b>
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### Teacher Salary Information

Last Ten School Years

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Entry Level Salary <sup>a</sup>	\$ 44,195	\$ 45,079	\$ 45,079	\$ 45,642	\$ 46,213	\$ 46,790	\$ 46,790	\$ 47,258	\$ 47,258	\$ 48,203
Maximum Teacher Salary <sup>b</sup>	81,044	84,645	84,645	85,704	86,775	87,860	87,860	88,739	88,739	88,396
Average Teacher Salary <sup>c</sup>	64,265	67,333	67,924	68,665	69,275	70,098	70,480	70,671	70,708	71,059
% of Teachers at Max Column(s) <sup>d</sup>	35%	40%	46%	44%	46%	46%	48%	49%	50%	51%

<sup>a</sup> Entry level salary represents a teacher with a bachelor degree and no experience.

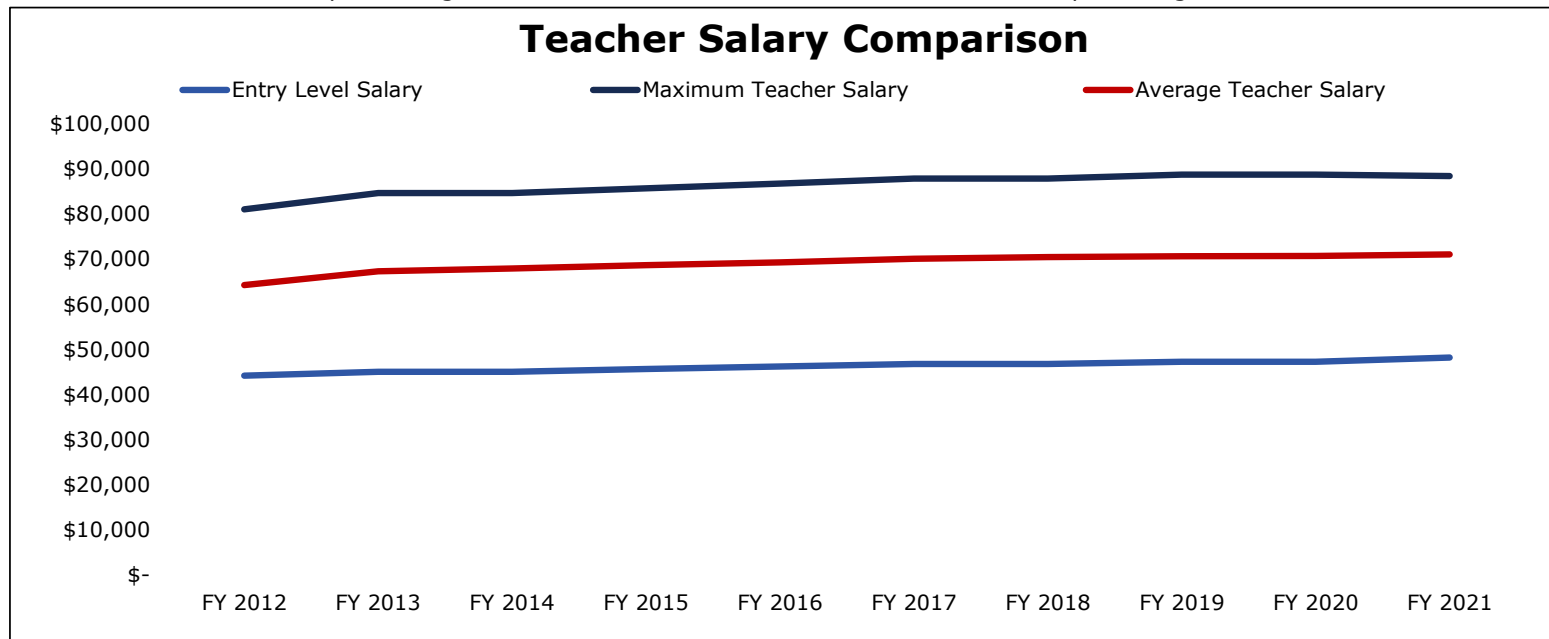
<sup>b</sup> Maximum salary represents a teacher with a masters degree, plus 45 additional credits, and at least 13 years of teaching experience.

<sup>c</sup> Average teacher salary is based on a scattergram of contracted certificated salaries for that school year.

<sup>d</sup> The teacher salary schedule has seven columns:

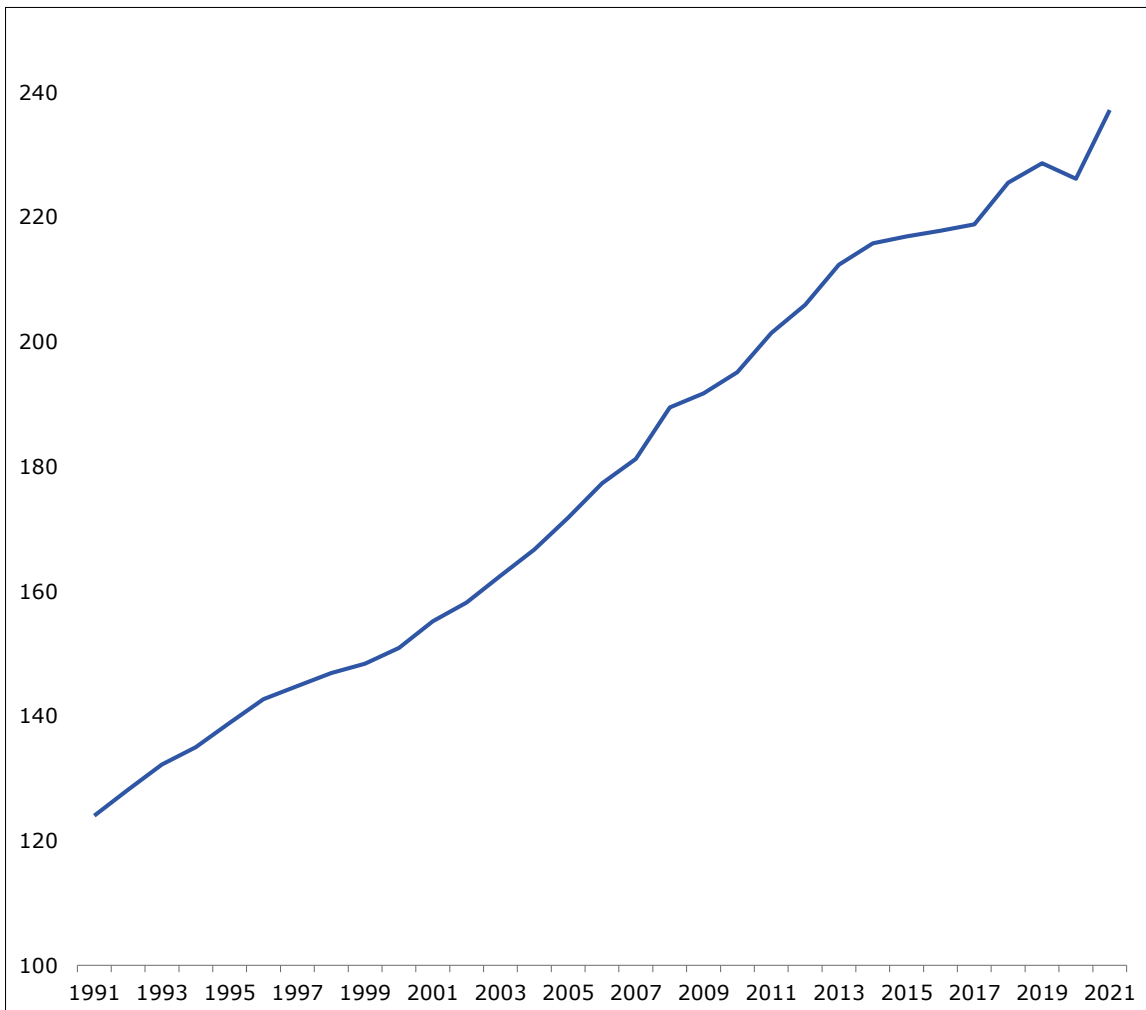
- |                          |                                     |
|--------------------------|-------------------------------------|
| 1. Bachelor              | 2. Bachelor + 15 credits            |
| 3. Bachelor + 30 credits | 4. Bachelor + 45 credits or Masters |
| credits                  | 6. Masters + 30 credits             |
| 7. Masters + 45 credits  |                                     |

The percentage of teacher FTE at maximum in each column is the percentage of the total teachers.



### 30 Years Historic Comparison of the Anchorage Consumer Price Index (CPI)

Year	Index	Change	Percentage Change	Year	Index	Change	Percentage Change
1992	128.20	3.40	2.74%	2007	181.24	2.20	1.24%
1993	132.20	3.10	2.42%	2008	189.50	4.60	2.54%
1994	135.00	2.10	1.59%	2009	191.74	1.20	0.63%
1995	138.90	2.90	2.15%	2010	195.14	1.80	0.94%
1996	142.70	2.70	1.94%	2011	201.43	3.20	1.64%
1997	144.80	1.50	1.05%	2012	205.92	2.20	1.09%
1998	146.90	1.50	1.04%	2013	212.38	3.10	1.51%
1999	148.40	1.00	0.68%	2014	215.81	1.60	0.75%
2000	150.90	1.70	1.15%	2015	216.91	0.50	0.23%
2001	155.20	2.80	1.86%	2016	217.83	0.40	0.18%
2002	158.20	1.90	1.22%	2017	218.87	0.50	0.23%
2003	162.50	2.70	1.71%	2018	225.55	3.00	1.37%
2004	166.70	2.60	1.60%	2019	228.68	1.40	0.62%
2005	171.80	3.10	1.86%	2020	226.15	(1.10)	-0.48%
2006	177.30	3.20	1.86%	2021	237.19	4.90	2.17%



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

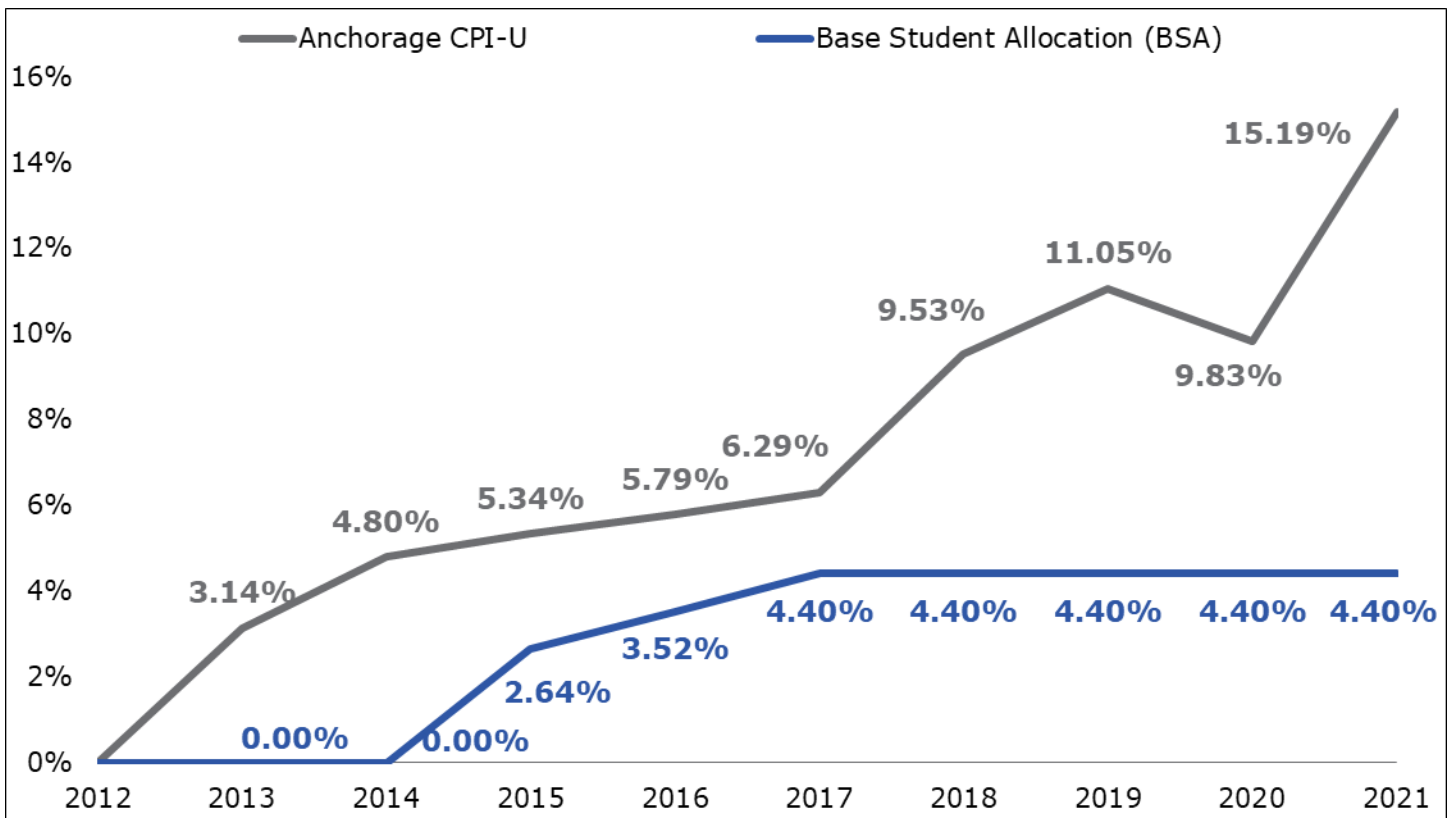
### State Foundation Formula and the Base Student Allocation (BSA)

The Base Student Allocation (BSA) is the amount that is applied to the District's Adjusted Average Daily Membership (AADM). These two factors determine the District's Basic Need, or the minimum amount of funding needed to be able to run a district. During the FY 2011 school year, the legislature forward funded the State Foundation Formula with an increase to the BSA of \$100 per fiscal year. From FY 2012-2014 the legislature and governor chose to supplement the State Foundation formula with a series of one-time funding payments, instead of committing to an increase that may not have been fiscally sustainable due to fluctuations in the oil markets. With the adoption of HB278, the legislature once again forward funded education by three years with both one-time funds and incremental increases to the BSA of \$150 in FY 2015, and \$50 in FY 2016 & FY 2017, in addition to a series of one-time grants each year for those three years. This increased the FY 2017 BSA from the prior year by 0.17%. However, that forward funding ended after FY 2017, and the BSA has been maintained at FY 2017 levels since then.

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.

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.

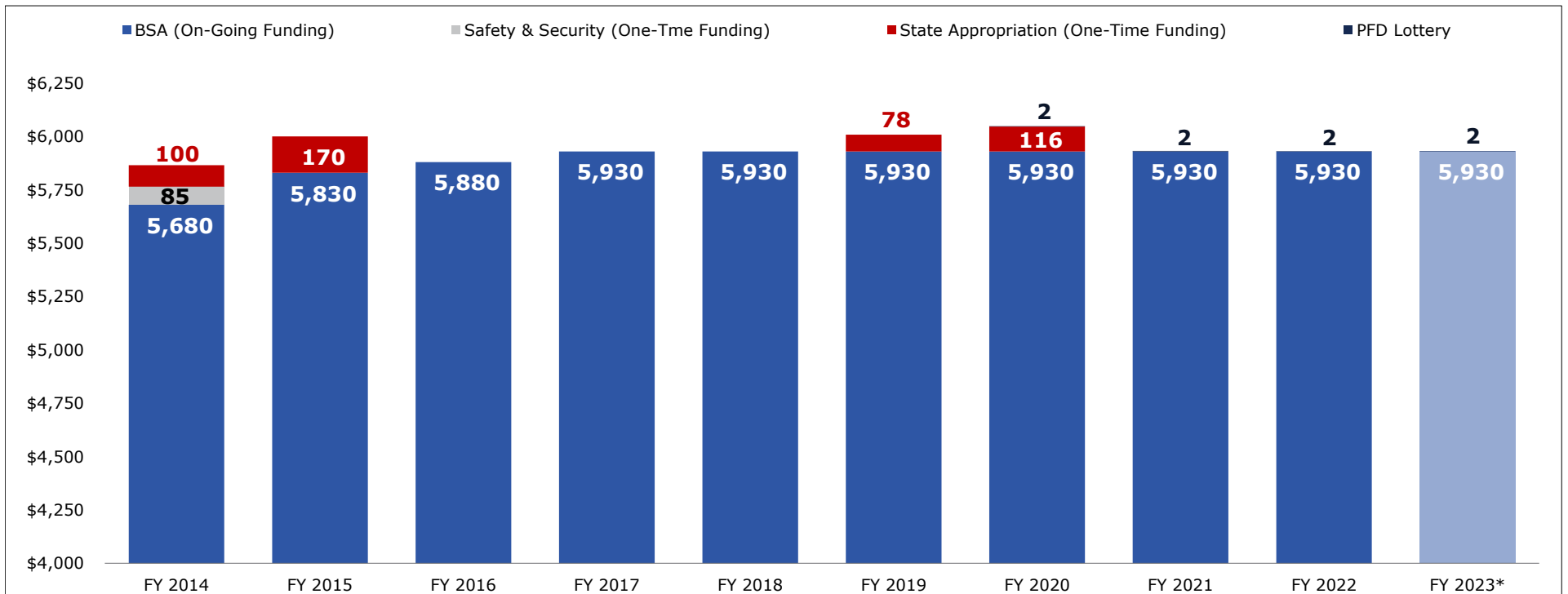


## 10 Year History of State Funding:

### Per Adjusted Average Daily Membership (AADM)

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023*
BSA (On-Going Funding)	5,680	5,830	5,880	5,930	5,930	5,930	5,930	5,930	5,930	5,930
Safety & Security (One-Time Funding)	85	-	-	-	-	-	-	-	-	-
State Appropriation (One-Time Funding)	100	170	-	-	-	78	116	-	-	-
PFD Lottery	-	-	-	-	-	-	2	2	2	2
	\$ 5,865	\$ 6,000	\$ 5,880	\$ 5,930	\$ 5,930	\$ 6,008	\$ 6,048	\$ 5,932	\$ 5,932	\$ 5,932

\*Projected



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

<b>2021-22 State Foundation Formula</b>		
<b>Calculation of Projected Average Daily Membership (ADM)</b>		
A	18,886.18	20-day Average Count
B	18,790.57	Adjusted for School Size (less Correspondence)
C	19,425.59	FY 2020 'Base Year' size adjustment for Hold Harmless
D	18,790.57	Adjusted for School Size (less Correspondence)
E	635.02	= C - D
F	50%	Hold Harmless Year - 2 Factor
G	317.52	= E x F
H	19,108.09	AADM with Hold Harmless (= D + G)
I	0.070	District Cost Factor
J	1,337.57	= H x I
K	20,445.65	= H + J
L	0.20	Special Needs Factor
M	4,089.13	= K x L
N	24,534.78	= K + M
O	0.015	
P	368.02	= N x O
Q	24,902.80	= N + P
R	2,708.93	Correspondence Count
S	0.90	Correspondence Factor
T	2,438.04	Adjusted Correspondence Count (= R x S)
U	27,340.84	= Q + T
V	581.00	Intensive Needs Count
W	13.00	Intensive Needs Factor
X	7,553.00	= V X W
Y	34,893.84	Total ADM (= U + X)

<b>2021-22 State Foundation Formula</b>		
<b>Calculation of Foundation Funding</b>		
Z	34,893.83	Total ADM (= U + X)
AA	5,930.00	Base Student Allocation
AB	206,920,427.00	Basic Need (= Z x AA)
AC	34,548,940.00	Minimum Required Local
AD	172,371,487.00	= AB - AC
AE	16.00	Quality Schools Factor
AF	558,301.00	= Z x AE
AG	-	One-Time State Grant
AH	-	
AI	172,929,788.00	Total Foundation Funding (= W + Y)

<b>2022-23 State Foundation Formula</b>		
<b>Calculation of Projected Average Daily Membership (ADM)</b>		
A	19,233.00	20-day Average Count
B	19,003.79	Adjusted for School Size (less Correspondence)
C	19,425.59	FY 2020 'Base Year' size adjustment for Hold Harm
D	19,003.79	Adjusted for School Size (less Correspondence)
E	421.80	= C - D
F	25%	Hold Harmless Year - 2 Factor
G	105.45	= E x F
H	19,109.24	AADM with Hold Harmless (= D + G)
I	0.070	District Cost Factor
J	1,337.65	= H x I
K	20,446.89	= H + J
L	0.20	Special Needs Factor
M	4,089.38	= K x L
N	24,536.26	= K + M
O	0.015	
P	368.04	= N x O
Q	24,904.31	= N + P
R	2,935.00	Correspondence Count
S	0.90	Correspondence Factor
T	2,641.50	Adjusted Correspondence Count (= R x S)
U	27,545.81	= Q + T
V	566.00	Intensive Needs Count
W	13.00	Intensive Needs Factor
X	7,358.00	= V X W
Y	34,903.81	Total ADM (= U + X)

<b>2022-23 State Foundation Formula</b>		
<b>Calculation of Foundation Funding</b>		
Z	34,903.81	Total ADM (= U + X)
AA	5,930.00	Base Student Allocation
AB	206,979,582.00	Basic Need (= Z x AA)
AC	36,177,500.00	Minimum Required Local
AD	170,802,082.00	= AB - AC
AE	16.00	Quality Schools Factor
AF	558,461.00	= Z x AE
AG	-	One-Time State Grant
AH	-	
AI	171,360,543.00	Total Foundation Funding (= W + Y)

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**2021-22 State Foundation Formula**

**Calculation of Minimum Required Local Contribution**

The minimum required local contribution is the **LESSER** of:

A TAX BASE (DCRA assessed valuation for prior year), as adjusted, times 2.65 mills			
	TAX BASE (2020)	\$	13,037,335,724
	Times 2.65 mills		0.00265
		\$	<u>34,548,940</u>

OR

B Prior year ACTUAL basic need times 45%

Prior year ACTUAL basic need	\$	204,081,629
Times 45%		0.45
	\$	<u>91,836,733</u>

Minimum Required Local Contribution	<u>\$ 34,548,940</u>
-------------------------------------	----------------------

**2021-22 State Foundation Formula**

**Calculation of Maximum Local Contribution allowed**

The maximum allowable local contribution is the **GREATER** of:

A An additional 2 mills of the tax base			
	Tax Base	\$	13,037,335,724
	Times 2 mills		0.002
		\$	<u>26,074,671</u>

OR

B 23% of basic plus the minimum required local contribution

Basic need	\$	204,081,629
Times 23%		0.23
23% of basic need	\$	46,938,775
Minimum required local contribution	\$	<u>34,548,940</u>
	\$	<u>81,487,713</u>

Maximum Local Contribution Allowed	<u>\$ 81,487,713</u>
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**2022-23 State Foundation Formula**

**Calculation of Minimum Required Local Contribution**

The minimum required local contribution is the **LESSER** of:

A TAX BASE (DCRA assessed valuation for prior year), as adjusted, times 2.65 mills			
	TAX BASE (2021)	\$	13,651,886,897
	Times 2.65 mills		0.00265
		\$	<u>36,177,500</u>

OR

B Prior year ACTUAL basic need times 45%

Prior year ACTUAL basic need	\$	206,920,427
Times 45%		0.45
	\$	<u>93,114,192</u>

Minimum Required Local Contribution	<u>\$ 36,177,500</u>
-------------------------------------	----------------------

**2022-23 State Foundation Formula**

**Calculation of Maximum Local Contribution allowed**

The maximum allowable local contribution is the **GREATER** of:

A An additional 2 mills of the tax base			
	Tax Base	\$	13,651,886,897
	Times 2 mills		0.002
		\$	<u>27,303,774</u>

OR

B 23% of basic plus the minimum required local contribution

Basic need	\$	206,979,582
Times 23%		0.23
23% of basic need	\$	47,605,304
Minimum required local contribution	\$	<u>36,177,500</u>
	\$	<u>83,782,804</u>

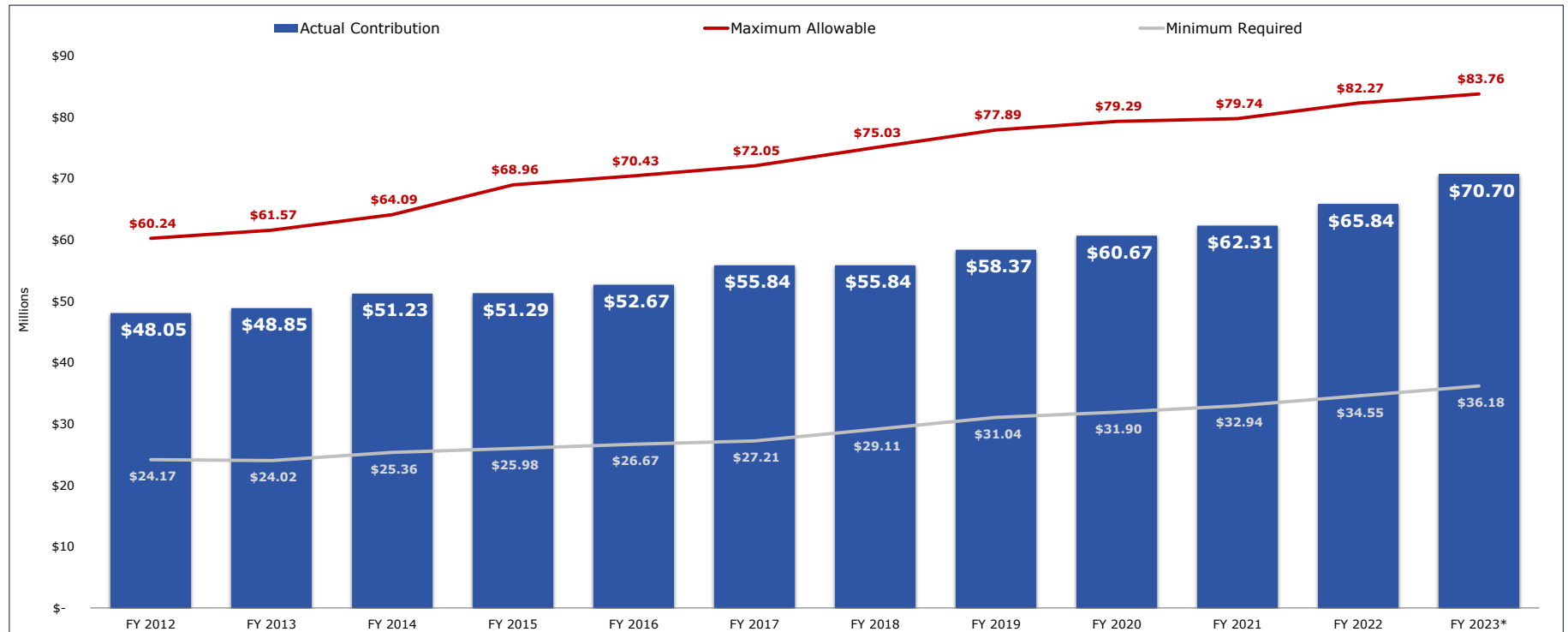
Maximum Local Contribution Allowed	<u>\$ 83,782,804</u>
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Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

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

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023*
Actual % of Maximum	80%	79%	80%	74%	75%	78%	74%	75%	77%	78%	80%	84%
Maximum Allowable	\$ 60,235,162	\$ 61,574,725	\$ 64,094,583	\$ 68,958,493	\$ 70,427,904	\$ 72,046,766	\$ 75,025,466	\$ 77,894,632	\$ 79,292,520	\$ 79,738,694	\$ 82,273,475	\$ 83,761,097
Actual Contribution	\$ 48,048,419	\$ 48,845,260	\$ 51,226,720	\$ 51,291,720	\$ 52,665,941	\$ 55,841,300	\$ 55,841,300	\$ 58,374,918	\$ 60,665,932	\$ 62,310,148	\$ 65,841,806	\$ 70,696,614
Minimum Required	\$ 24,167,203	\$ 24,018,753	\$ 25,355,209	\$ 25,982,579	\$ 26,670,537	\$ 27,211,000	\$ 29,112,441	\$ 31,044,783	\$ 31,902,441	\$ 32,944,658	\$ 34,548,940	\$ 36,177,500
Enrollment (ADM)	17,338	17,247	17,477	17,757	18,465	18,809	18,968	18,932	19,080	17,885	18,886	19,333
Per Pupil Contribution	\$ 2,771	\$ 2,832	\$ 2,931	\$ 2,888	\$ 2,852	\$ 2,969	\$ 2,944	\$ 3,083	\$ 3,180	\$ 3,484	\$ 3,486	\$ 3,657

\* Projected or Unaudited Amounts

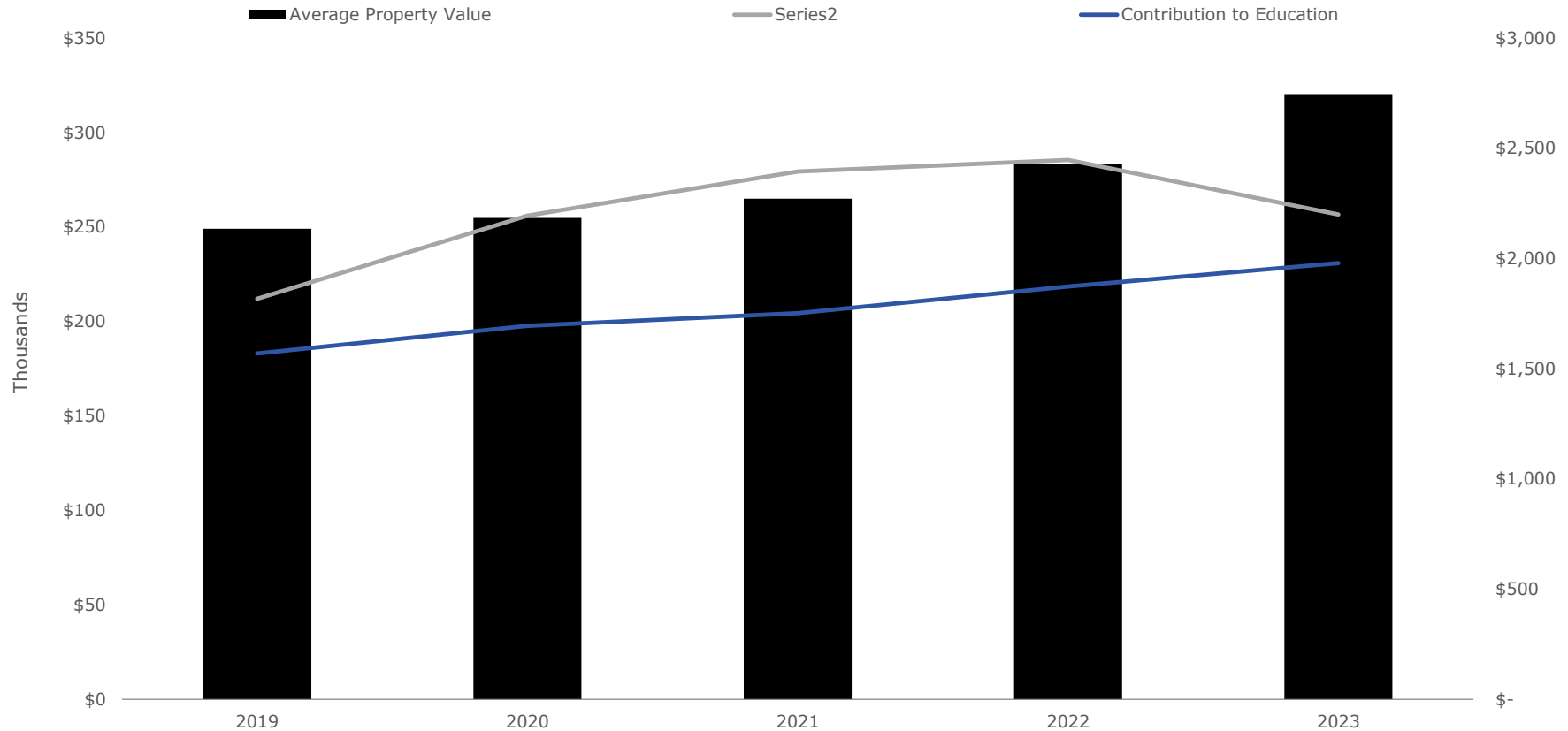




## Impact of Educational Funding on the Average Tax Payer



What money is spent on:	FY 2019		FY 2020		FY 2021		FY 2022		FY 2023	
<b>Average Property Value</b>	<b>\$249,055</b>		<b>\$254,845</b>		<b>\$265,011</b>		<b>\$283,203</b>		<b>\$320,307</b>	
Contribution to Education	6.300	\$ 1,569	6.300	\$ 1,694	6.302	\$ 1,752	6.339	\$ 1,873	5.917	\$ 1,979
Net Debt Service for School Bonds	0.994	248	1.858	500	2.313	643	1.941	574	0.658	220
Net Debt Service for all other Bonds	0.524	131	0.425	114	0.477	133	0.382	113	0.375	125
Borough Operations & Capital	2.513	626	1.803	326	1.230	342	1.280	378	1.951	653
Unfunded Mandates	0.000	-	0.000	-	0.000	-	0.000	-	0.000	-
<b>Total Mill Rate &amp; Average Tax Payer Cost</b>	<b>10.331</b>	<b>\$2,574</b>	<b>10.386</b>	<b>\$2,793</b>	<b>10.322</b>	<b>\$2,870</b>	<b>9.942</b>	<b>\$2,938</b>	<b>8.901</b>	<b>\$2,977</b>



Mill Rates shown are from the Matanuska-Susitna Borough's approved budget documents and are based on the adopted rates

# YOUR PROPERTY TAX DOLLARS AT WORK

## MATANUSKA-SUSITNA BOROUGH, ALASKA 2022

### MATANUSKA-SUSITNA BOROUGH TAX BILL AND MILL RATE

The typical homeowner in the Matanuska-Susitna Borough would pay an average of \$2,980 in property taxes (both areawide and non-areawide), based on an average assessed value of \$320,688.

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

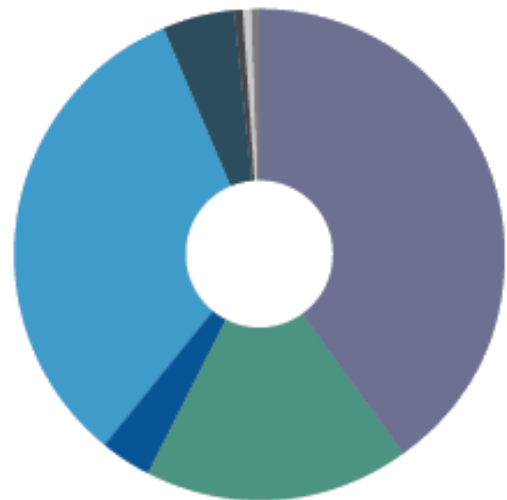
Contribution to education makes up the largest distribution of tax funds with a mill rate equivalent of 5.920 Mills.

# 8.901

### 2022 Areawide Mill Rate

FY 2023 Areawide Expenditures		FY23*
Education Operating	42.41%	70.70
Education Debt Service	12.49%	20.81
Other Debt Service	2.99%	4.98
Areawide Services	32.36%	53.95
Capital	7.78%	12.96
Grants & Pass Through	0.96%	1.60
Port MacKenzie	0.47%	0.78
Transfers to Fire Service Areas	0.55%	0.91
<b>Total Expenditures</b>	<b>100.00%</b>	<b>166.68</b>

\*amounts are expressed in millions of dollars



# 0.392

### 2022 Areawide Mill Rate

FY 2023 Non-Areawide Expenditures		FY23*
Animal Care	48.02%	2.76
Animal Care Debt Service	0.03%	0.002
Capital & Transfers	17.02%	0.98
Libraries	32.56%	1.87
Other Services	2.36%	0.14
<b>Total Expenditures</b>	<b>100.00%</b>	<b>5.75</b>

\*amounts are expressed in millions of dollars



The Borough contains three incorporated cities: Houston, Palmer, and Wasilla. Eighty-five percent (85%) of the Borough's population reside outside of the three cities. Today's population of approximately 108,000 has nearly doubled for 59,322 residents in 2000.

The Borough provides services on an areawide basis both within and outside the incorporated cities. Non-Areawide services are provided only outside of the incorporated cities.

Tax areas/Service areas are each assess a separate mill levy, set annually by the Borough Assembly. City property taxes are also collected by the Borough. There are 5 general tax areas within the Borough: Areawide, Non-Areawide, Road Service Areas, Fire Service Areas, and Special Service Areas.

### CALCULATION OF TAX BILL

The calculation of the average assessed value of \$320,688, with a mill rate of 9.293 (8.901 Areawide plus 0.392 Non-Areawide), comes to a total of \$2,980 for the average homeowners property tax.

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

$$\frac{\$320,688 \times 9.293}{1000} = \$2,980$$

### ON THE DOLLAR HOW THE AVERAGE \$2,855 AREAWIDE 2021 TAX BILL IS SPENT

	Average	Per \$1
Education Operating	1898	0.66
Education Debt Service	96	0.03
Other Debt	109	0.04
Borough Operations & Capital Projects	752	0.26



### ON THE QUARTER HOW THE AVERAGE \$12 NON-AREAWIDE

2022

	Average	Per 25¢
Capital and Transfers	21	0.04
Libraries	41	0.08
Animal Control	59	0.12
Other Services	3	0.01



### MATANUSKA-SUSITNA BOROUGH BUDGET SUMMARY

The Borough's budget is developed each year between December and the third week of April, when the manager's proposed budget is presented to the Assembly. Public hearings are held throughout the Borough prior to the budget's adoption. The fiscal year 2023 Comprehensive Annual Budget was adopted by the Assembly on May 24, 2022.

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](http://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](http://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.

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**Direct and Overlapping Property Tax Rates**  
(mill levy rate per \$1000 of assessed value)  
Last Ten Fiscal Years

	Direct Rates									
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Areawide Borough	10.051	9.691	9.852	9.662	9.984	9.984	10.332	10.310	10.386	10.322
Non-Areawide Borough	0.425	0.489	0.520	0.520	0.517	0.525	0.548	0.548	0.057	0.051
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	2.940	3.050	3.050	3.240	3.430	3.430	3.430	3.430	3.430	3.430
Service Area Number 4	3.960	4.060	4.410	4.590	4.820	4.590	4.590	4.590	4.590	4.590
Service Area Number 7	1.320	1.390	1.390	1.390	1.070	0.910	0.910	0.910	0.910	0.910
Service Area Number 8	8.220	4.000	4.000	-	-	-	-	-	-	-

	Overlapping Rates									
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Service Area Number 9	2.580	2.780	2.780	2.780	2.780	2.780	2.780	2.780	2.780	2.780
Service Area Number 14	1.660	1.770	1.770	1.770	1.860	1.850	1.850	1.850	1.850	1.850
Service Area Number 15	4.110	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100	4.100
Service Area Number 16	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500
Service Area Number 17	2.750	2.920	2.920	2.920	2.920	2.920	2.920	2.920	2.920	2.920
Service Area Number 19	2.510	2.510	2.510	2.510	2.510	2.510	2.500	2.510	2.510	2.510
Service Area Number 20	3.620	3.860	3.860	3.500	3.500	3.500	3.500	3.500	3.500	3.500
Service Area Number 21	2.570	2.570	2.570	2.570	2.570	2.570	2.570	2.570	2.570	2.570
Service Area Number 23	4.290	4.590	4.590	4.590	4.590	4.590	4.590	4.590	4.590	4.590
Service Area Number 24	1.840	1.950	1.950	2.040	2.040	2.040	2.040	2.040	2.040	3.040
Service Area Number 25	1.610	1.730	1.730	1.730	1.730	1.730	1.730	1.730	1.730	1.730
Service Area Number 26	3.230	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450	3.450
Service Area Number 27	3.240	3.480	3.480	3.480	3.480	3.480	3.480	3.480	3.480	3.480
Service Area Number 28	2.000	2.000	2.000	2.000	2.000	1.990	1.990	1.990	1.990	1.990
Service Area Number 29	2.730	2.890	2.890	2.890	3.010	3.120	3.120	3.120	3.120	3.120
Service Area Number 30	3.970	4.410	4.410	4.410	4.410	4.410	4.410	4.410	4.410	4.410
Service Area Number 31	3.680	3.680	3.680	3.680	3.680	3.680	3.680	3.680	3.680	3.680
Service Area Number 35	1.290	1.370	1.460	1.340	2.750	2.750	2.750	2.750	2.750	2.750
Service Area Number 69	8.210	9.120	9.120	9.120	9.120	9.400	9.400	9.400	9.400	9.400
Service Area Number 130	1.920	1.970	1.990	1.990	1.990	2.150	2.150	2.120	2.120	2.150
Service Area Number 131	3.680	4.130	3.240	3.240	3.240	3.240	3.240	3.240	3.240	3.240
Service Area Number 132	0.880	0.880	0.900	0.900	0.940	0.960	0.960	0.960	0.960	0.960
Service Area Number 135 *	3.000	2.960	2.960	2.960	3.210	3.210	3.210	3.210	3.210	3.210
Service Area Number 136	1.560	1.670	1.670	1.780	1.880	2.200	2.200	2.200	2.200	2.200
Jimmy's Drive	-	-	-	-	-	-	-	-	-	5.030

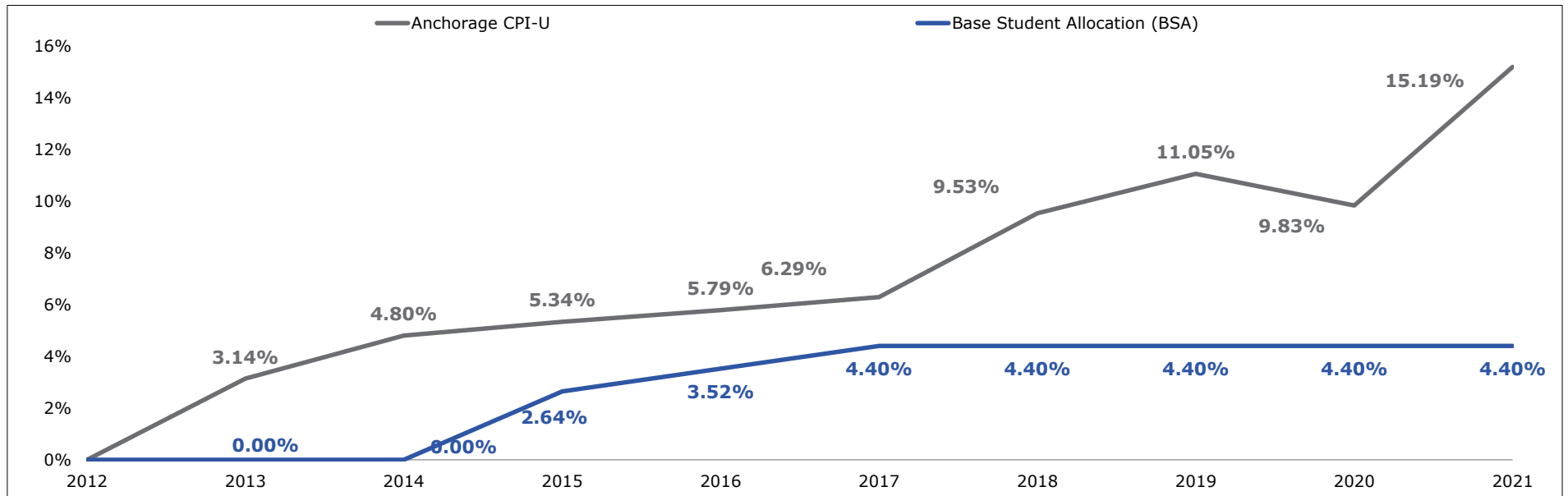
**Note:** Fire Service Area (FSA), Road Service Areas (RSA), and Service Areas (SA) are identified by service area numbers.

**Source:** Matanuska-Susitna Borough Annual Comprehensive Financial Report for the year ended June 30, 2021. This information is for the most recent fiscal year available by the publication date of the School District's Budget Document.

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**Base Student Allocation (BSA) vs Anchorage CPI-U**  
10 Year History

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Base Student Allocation (BSA)	\$ 5,680	\$ 5,680	\$ 5,680	\$ 5,830	\$ 5,880	\$ 5,930	\$ 5,930	\$ 5,930	\$ 5,930	\$ 5,930
% Change from Base Year	0.00%	0.00%	0.00%	2.64%	3.52%	4.40%	4.40%	4.40%	4.40%	4.40%
Anchorage CPI-U	205.916	212.381	215.805	216.909	217.830	218.873	225.545	228.676	226.153	237.188
% Change from Base Year	0.00%	3.14%	4.80%	5.34%	5.79%	6.29%	9.53%	11.05%	9.83%	15.19%

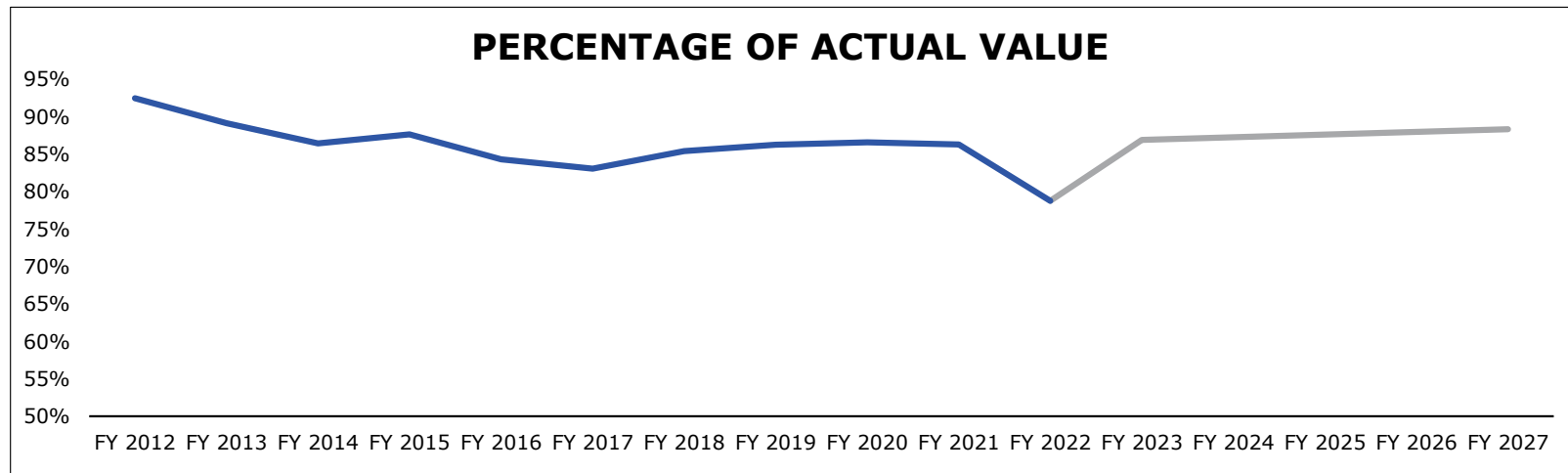


Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**Assessed & Estimated Actual Value of Taxable Property**  
10 Year Historic Actuals, 1 Year Estimated, & 4 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
<b>FY 2012</b>	9,844,733,062	71,482,452	1,532,187,448	8,384,028,066	10.051	9,063,680,270	92.50%
<b>FY 2013</b>	10,083,251,287	50,340,319	1,600,527,289	8,533,064,317	9.691	9,568,003,300	89.18%
<b>FY 2014</b>	10,350,396,337	63,442,515	1,711,599,833	8,702,239,019	9.852	10,064,353,720	86.47%
<b>FY 2015</b>	10,700,459,143	52,590,547	1,748,972,499	9,004,077,191	9.662	10,268,301,740	87.69%
<b>FY 2016</b>	11,241,555,014	55,738,480	2,031,032,480	9,266,261,014	9.984	10,985,826,830	84.35%
<b>FY 2017</b>	11,827,850,040	57,210,951	2,149,070,847	9,735,990,144	9.984	11,715,012,530	83.11%
<b>FY 2018</b>	12,143,847,289	55,474,108	2,189,734,774	10,009,586,623	10.332	11,715,012,530	85.44%
<b>FY 2019</b>	12,607,655,917	56,166,810	2,276,424,441	10,387,398,286	10.331	12,038,657,130	86.28%
<b>FY 2020</b>	13,073,712,851	56,296,592	2,362,963,741	10,767,045,702	10.386	12,431,946,562	86.61%
<b>FY 2021</b>	13,608,734,168	56,075,491	2,409,835,751	11,254,973,908	10.322	13,037,335,724	86.33%
<b>FY 2022</b>	14,351,757,135	56,278,674	3,762,856,303	10,645,179,506	9.942	13,510,989,132	78.79%
<b>FY 2023</b>	16,122,763,965	56,482,593	4,007,080,103	12,172,166,455	9.942	14,001,850,623	86.93%
<b>FY 2024</b>	16,746,620,967	56,687,251	4,137,230,971	12,666,077,247	9.942	14,510,545,376	87.29%
<b>FY 2025</b>	17,394,617,598	56,892,651	4,271,609,168	13,179,901,081	9.942	15,037,721,282	87.65%
<b>FY 2026</b>	18,067,687,922	57,098,795	4,410,351,999	13,714,434,718	9.942	15,584,049,772	88.00%
<b>FY 2027</b>	18,766,802,145	57,305,686	4,553,601,229	14,270,506,602	9.942	16,150,226,669	88.36%

*Estimated & Projected*



Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**Property Tax Levies and Collections**  
Last Ten Fiscal Years

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Taxes Levied for the Fiscal Year	\$ 114,442,314	\$ 114,904,572	\$ 118,906,810	\$ 121,650,445	\$ 130,590,976	\$ 138,589,875	\$ 146,304,207	\$ 152,062,345	\$ 156,626,653	\$ 162,608,723
Net Tax Levy	\$ 106,116,574	\$ 106,069,979	\$ 109,986,586	\$ 111,744,106	\$ 119,295,403	\$ 126,423,474	\$ 132,715,228	\$ 137,119,008	\$ 140,443,703	\$ 145,797,613
<b>COLLECTED WITHIN THE LEVY FISCAL YEAR</b>										
Amount	\$ 101,881,857	\$ 102,321,617	\$ 106,109,708	\$ 108,285,996	\$ 116,527,024	\$ 122,648,889	\$ 126,903,605	\$ 133,194,431	\$ 135,753,457	\$ 142,251,044
% of Levy	96.01%	96.47%	96.48%	96.91%	97.68%	97.01%	95.62%	97.14%	96.66%	97.57%
Collections in Subsequent Years	\$ 4,131,549	\$ 3,541,349	\$ 3,569,424	\$ 3,174,507	\$ 2,248,227	\$ 2,795,615	\$ 3,607,910	\$ 1,829,970	\$ 1,245,222	\$ -
<b>TOTAL COLLECTIONS TO DATE</b>										
Amount	\$ 106,013,406	\$ 105,862,966	\$ 109,679,132	\$ 111,460,503	\$ 118,775,251	\$ 125,444,504	\$ 130,511,515	\$ 135,024,401	\$ 136,998,679	\$ 142,251,044
% of Net Levy	99.90%	99.80%	99.72%	99.75%	99.56%	99.23%	98.34%	98.47%	97.55%	97.57%

**Source:** Matanuska-Susitna Borough Annual Comprehensive Financial Report for the year ended June 30, 2021. This information is for the most recent fiscal year available by the publication date of the School District's Budget Document.

## Borough Debt & the School District

In prior years as a component unit of the Matanuska-Susitna Borough the District did not hold, or manage any debt incurred on its behalf. Alaska Statute 14.14.060 states that a borough can establish a centralized treasury and is responsible for major rehabilitation, all construction, and major repair of school buildings. As such, the Borough is responsible for new construction and debt service. Accordingly, physical plant expenditures for debt services and the taxing authority necessary to repay debt lies with the Borough, not with the District. However, in FY 2016, with assistance of the Borough, the District built the new Fronteras Spanish Immersion Charter School. This capital lease is reflected on the District's financials and a debt service fund was established to account for the accumulation of funds for the long-term debt obligations associated with Fronteras Spanish Immersion Charter School.

The tables below and on the following pages provide an analysis of the Borough's debt service accounts and their effect on the Borough taxpayers. Although the District may assist in the management of capital project expenditures, the Borough is responsible for all debt incurred. There is no fiscal impact to the District's General Fund for this debt. While the State of Alaska does not set a legal debt margin for municipalities, in 1983 the Borough adopted an ordinance limiting the outstanding general obligation debt to 7% of the Borough's total taxable assessed value. The Borough's FY 2020 adopted mill rate totaled 10.386, a marginal increase from 2019. The notable increase is accounted for in Voter Approved Net Debt Service for Education.

In 2019, 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 2020, 2021, or for 2022 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

	2018	2019	2020	2021	2022	2023
Contribution to Education	6.278	6.300	6.300	6.302	6.339	5.917
Voter Approved Net Debt Service for Education	1.210	0.994	1.858	2.313	1.941	0.658
Net Debt Service for all other Bonds	0.291	0.524	0.425	0.477	0.382	0.375
Borough Operations & Capital	1.023	2.513	1.803	1.230	1.280	1.951
Unfunded Mandates	1.530	-	-	-	-	-
<b>Total Area Wide Mill Rate</b>	<b>10.332</b>	<b>10.331</b>	<b>10.386</b>	<b>10.322</b>	<b>9.942</b>	<b>8.901</b>

### Computation of Direct and Overlapping Debt

As of 6/30/2021

<b>Governmental Unit</b>	<b>Debt Outstanding</b>	<b>% Available to this Governmental Unit</b>	<b>Share of Direct and Overlapping Debt</b>
Education Debt	\$ 197,590,000	100%	\$ 197,590,000
Certificates of Participations	-		
Animal Care Facility	1,015,000	100%	1,015,000
Public Safety Building	13,385,000	100%	13,385,000
Notes Payable			
AK Clean Water Fund Loans	18,087,565	100%	18,087,565
USDA	6,298,444	100%	6,298,444
Port	1,940,000	100%	1,940,000
Parks & Recreation	18,230,000	100%	18,230,000
Transportation	22,440,000	100%	22,440,000
Unamortized Bond Premiums	20,320,666	100%	20,320,666
<b>Total</b>	<b>\$ 299,306,675</b>	<b>100%</b>	<b>\$ 299,306,675</b>
Cities within the Borough, (Palmer and Wasilla)			
General Obligation Bonds as of June 30, 2019			
Palmer Ice Rink	390,000	100%	390,000
<b>Total</b>	<b>\$ 390,000</b>	<b>100%</b>	<b>\$ 390,000</b>
<b>Net Direct and Overlapping Debt</b>			<b>\$ 299,696,675</b>

**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, 2021. This information is for the most recent fiscal year available by publication date of the District Budget Book.

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**Outstanding Debt by Type**  
Last Ten Fiscal Years

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>GOVERNMENT ACTIVITIES</b>										
General Obligation Bonds	\$ 262,845,000	\$ 270,410,000	\$ 299,455,000	\$ 335,920,000	\$ 314,755,000	\$ 313,680,000	\$ 290,020,000	\$ 269,440,000.00	\$ 255,315,000.00	\$ 238,260,000.00
Certificates of Participation	6,390,000	5,645,000	13,450,000	12,195,000	10,885,000	20,585,000	19,130,000	17,610,000	16,030,000	14,400,000
Notes Payable	347,777	329,698	311,347	292,721	6,781,005	7,490,497	7,248,163	7,759,268	13,619,797	13,832,281
Unamortized Bond Premium	15,848,933	18,592,433	22,851,440	33,411,389	30,910,711	36,415,101	33,744,998	31,129,886	22,343,617	20,164,302
Capital Leases	-	-	-	-	-	-	-	-	-	-
<b>BUSINESS-TYPE ACTIVITIES</b>										
General Obligation Bonds	\$ 6,665,000	\$ 6,200,000	\$ 5,735,000	\$ 5,250,000	\$ 4,750,000	\$ 4,230,000	\$ 3,690,000	\$ 3,125,000.00	\$ 2,545,000.00	\$ 1,940,000.00
Notes Payable	4,561,767	4,434,462	4,346,366	4,395,179	6,147,994	5,956,722	6,857,169	10,572,460	10,703,445	10,553,728
Unamortized Bond Premium	684,094	625,457	566,821	508,184	449,547	390,911	332,274	273,637	215,001	156,364
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>297,342,571</b>	<b>306,237,050</b>	<b>346,715,974</b>	<b>391,972,473</b>	<b>374,679,257</b>	<b>388,748,231</b>	<b>361,022,604</b>	<b>339,910,251</b>	<b>320,771,860</b>	<b>299,306,675</b>
% of Personal Income	7.08%	6.84%	7.29%	8.40%	7.89%	7.72%	7.33%	6.5	6.12	NA
Per Capita	3,174	3,194	3,534	3,879	3,599	3,659	3,370	3,138	2,975	2,789

**NOTES:** Matanuska-Susitna Borough Comprehensive Annual Financial Report for the year ended June 30, 2021. 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 6/30/2021

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Population	\$ 93,677	\$ 95,880	\$ 98,103	\$ 101,062	\$ 104,119	\$ 106,232	\$ 107,115	\$ 108,317.00	\$ 107,829.00	\$ 107,305.00
Assessed Property Value	8,384,028,066	8,533,064,317	8,702,239,019	9,004,077,191	9,266,261,014	9,735,990,144	10,009,586,623	10,387,398,286	10,767,072,702	11,254,973,908
General Obligation Bonds	286,043,027	295,827,890	328,608,261	375,089,573	350,865,258	354,723,066	327,787,272	303,968,523	288,010,815	260,520,666
Debt Services Monies	1,038,091	1,041,305	1,106,592	1,100,905	957,077	4,789,381	4,893,305	6,017,111	5,339,817	16,671,081
<b>Total Outstanding Debt</b>	<b>285,004,936</b>	<b>294,786,585</b>	<b>327,501,669</b>	<b>373,988,668</b>	<b>349,908,181</b>	<b>349,933,685</b>	<b>322,893,967</b>	<b>297,951,412</b>	<b>282,670,998</b>	<b>243,849,585</b>
Legal Debt Limit*	586,881,965	597,314,502	609,156,731	630,285,403	648,638,271	681,519,310	700,671,064	727,117,880	753,695,089	787,848,174
% of the Debt Limit	48.56%	49.35%	53.76%	59.34%	53.95%	51.35%	46.08%	40.98%	37.50%	30.95%
Total Outstanding Debt Cost Per Capita	\$ 3,042.42	\$ 3,074.54	\$ 3,338.35	\$ 3,700.59	\$ 3,360.66	\$ 3,294.05	\$ 3,014.46	\$ 2,750.74	\$ 2,621.47	\$ 2,272.49
% of Taxable Assessed Value of Property*	3.34%	3.39%	3.64%	4.04%	3.59%	3.50%	3.11%	2.77%	2.51%	2.17%

**Note:** There is no legal debt margin for municipalities in the State of Alaska. In 1983, the Matanuska-Susitna Borough Assembly adopted an ordinance limiting the outstanding general obligation debt to 7% of the Borough's total taxable assessed value

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**Ratios of Net General Bonded Debt Outstanding**  
As of 6/30/2021

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Population	93,677	95,880	98,103	101,062	104,119	106,232	107,115	108,317	107,829	107,305
Assessed Property Value	8,384,028,066	8,533,064,317	8,702,239,019	9,004,077,191	9,266,261,014	9,735,990,144	10,009,586,623	10,387,398,286	10,767,072,702	11,254,973,908
General Obligation Bonds	286,043,027	295,827,890	328,608,261	375,089,573	350,865,258	354,723,066	327,787,272	303,968,523	288,010,815	260,520,666
Debt Services Monies	1,038,091	1,041,305	1,106,592	1,100,905	957,077	4,789,381	4,893,305	6,017,111	5,339,817	16,671,081
<b>Total Outstanding Debt</b>	<b>285,004,936</b>	<b>294,786,585</b>	<b>327,501,669</b>	<b>373,988,668</b>	<b>349,908,181</b>	<b>349,933,685</b>	<b>322,893,967</b>	<b>297,951,412</b>	<b>282,670,998</b>	<b>243,849,585</b>
Legal Debt Limit*	586,881,965	597,314,502	609,156,731	630,285,403	648,638,271	681,519,310	700,671,064	727,117,880	753,695,089	787,848,174
% of the Debt Limit	48.56%	49.35%	53.76%	59.34%	53.95%	51.35%	46.08%	40.98%	37.50%	30.95%
Total Outstanding Debt Cost Per Capita	\$ 3,042.42	\$ 3,074.54	\$ 3,338.35	\$ 3,700.59	\$ 3,360.66	\$ 3,294.05	\$ 3,014.46	\$ 2,750.74	\$ 2,621.47	\$ 2,272.49
% of Taxable Assessed Value of Property	3.41%	3.47%	3.78%	4.17%	3.79%	3.64%	3.27%	2.93%	2.67%	2.31%

**Note:** There is no legal debt margin for municipalities in the State of Alaska.  
In 1983, the Matanuska-Susitna Borough Assembly adopted an ordinance limiting the outstanding general obligation debt to 7% of the Borough's total taxable assessed value.

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**Demographic and Economic Statistics**

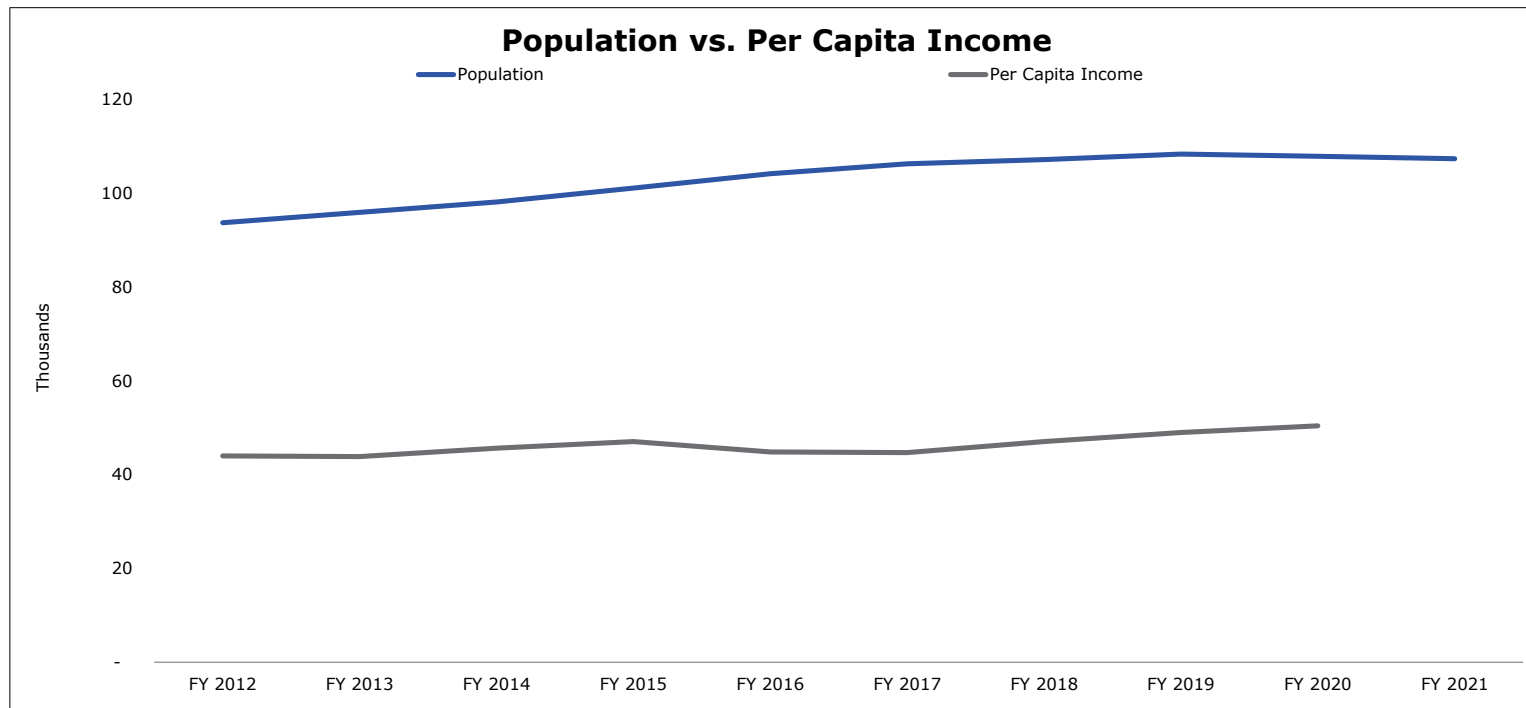
Last Ten Calendar Years

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Population	93,677	95,880	98,103	101,062	104,119	106,232	107,115	108,317	107,829	107,305
Personal Income (thousands of \$)	\$ 4,119,877	\$ 4,202,567	\$ 4,476,271	\$ 4,754,003	\$ 4,665,786	\$ 4,746,844	\$ 5,037,189	\$ 5,301,382	5,553,188	NA
Per Capita Income	\$ 43,980	\$ 43,832	\$ 45,628	\$ 47,040	\$ 44,812.00	\$ 44,684.00	\$ 47,026.00	\$ 48,943.00	50,386	NA
School Enrollment	17,338	17,247	17,477	17,757	18,466	18,809	18,968	18,932	19,080	17,885
Unemployment Rate	7.4%	7.0%	7.0%	7.0%	6.6%	6.7%	6.8%	6.2%	7.6%	6.9%

**Note:** Data for calendar year 2021 was not available from the state of Alaska at the publication date of this document. NA refers to "Not Available."

**Source:** 1) Alaska Department of Commerce, Community, and Economic Development  
2) United States Department of Commerce, Bureau of Economic Analysis  
3) Matanuska-Susitna Borough School District  
4) Alaska Department of Labor, Research and Analysis Division

Note: Matanuska-Susitna Borough Annual Comprehensive Financial Report for the fiscal year ended June 30, 2019. This information is for the most recent fiscal year available by publication date of the School District Budget Document.



**Principal Taxable Properties**  
2021 Compared to 2012 (10 year Comparison)

Taxpayer	2021				2012			
	Taxable Assessed Valuation	Rank	Percentage of Total Assessed Valuation		Taxable Assessed Valuation	Rank	Percentage of Total Assessed Valuation	
Mat-Su Valley Medical Center	\$ 127,439,000	1	1.13%		\$ 101,270,500	1	1.19%	
Enstar Natural Gas	65,905,700	2	0.59%		42,266,800	2	0.50%	
Fred Meyer Stores, Inc.	52,913,795	3	0.47%		39,725,355	4	0.47%	
Alaska Hotel Properties, Inc.	39,852,800	4	0.35%		40,972,100	3	0.48%	
Maple Springs	34,335,400	5	0.31%		-		0.00%	
Wal-Mart Stores, Inc.	28,331,726	6	0.25%		28,967,327	6	0.34%	
GCI Cable/Alaska Wireless	26,489,700	7	0.24%		20,469,700	9	0.24%	
Global Finance & Investments S.A./Gary Lundgren	24,803,100	8	0.22%		25,792,600	7	0.30%	
DBC, LLC/Target	20,536,562	9	0.18%		22,553,922	8	0.26%	
CATC Alaska Tourism Corp.	18,417,300	10	0.16%		-		-	
Cook Inlet Region, Inc.	-		-		34,793,894	5	0.41%	
Alaska Pipeline Co.	-		-		20,164,300	10	0.24%	
	<b>\$ 439,025,083</b>		<b>3.90%</b>	<b> </b>	<b>\$ 376,976,498</b>		<b>4.43%</b>	

**Note:** Includes real and personal property

**Source:** Matanuska-Susitna Borough Annual Comprehensive Financial Report for the year ended June 30, 2021. 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**  
2021 Compared to 2012 (10 year Comparison)

Employer Type	2021		2012	
	Rank	Employees	Rank	Employees
Trade, Transportation, and Utilities	1	5,225	1	4,417
Educational and Health Services	2	5,031	2	3,707
Local Government	3	3,250	3	3,045
Leisure and Hospitality	4	2,509	4	2,516
Construction	5	2,718	5	1,505
Professional and Business Services	6	1,407	7	1,159
State Government	7	1,415	6	1,185
Other Services	8	891	8	743
Financial Activities	9	867	9	738
Information	10	469	10	642
Manufacturing	11	300	12	209
Federal Government	12	317	11	216
Natural Resources and Mining	13	242	13	182
Unclassified Employers	14	16	14	38
<b>Total Employees</b>		<b>24,657</b>		<b>20,302</b>

**Note:** Beginning in 2012, 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, 2021. 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.

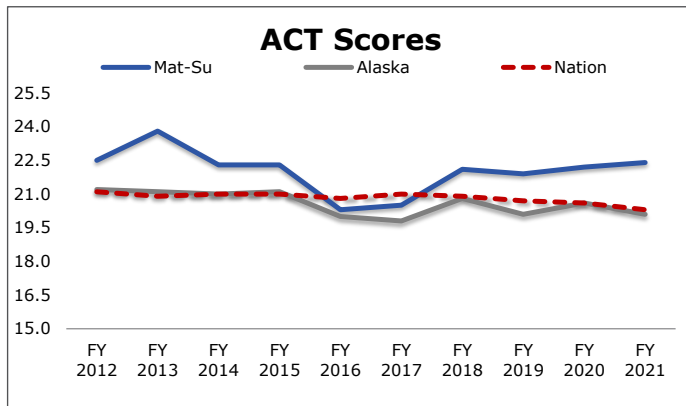
Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**Comparative Results from College Entrance Exams**  
Last Ten School Years

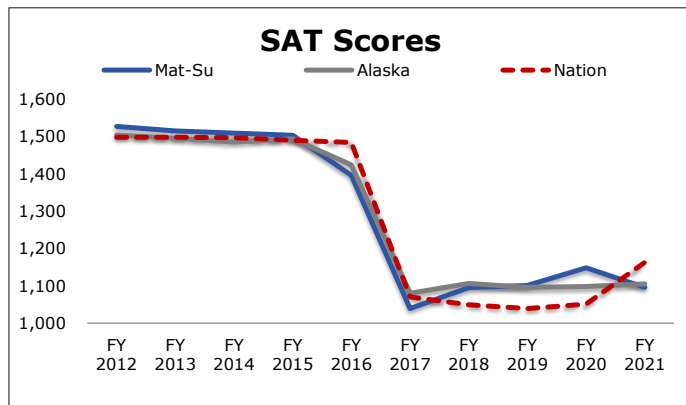
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>AMERICAN COLLEGE TEST (ACT)</b>										
Mat-Su	22.5	23.8	22.3	22.3	20.3	20.5	22.1	21.9	22.2	22.4
Alaska	21.2	21.1	21.0	21.1	20.0	19.8	20.8	20.1	20.6	20.1
Nation	21.1	20.9	21.0	21.0	20.8	21.0	20.9	20.7	20.6	20.3
<b>SCHOLASTIC ASSESSMENT TEST (SAT)</b>										
Mat-Su	1,527	1515	1509	1503	1396	1039	1095	1101	1148	1096
Alaska	1,504	1495	1485	1494	1424	1080	1106	1096	1098	1105
Nation	1,498	1498	1497	1490	1484	1070	1049	1039	1051	1163

**Source:** Results of the ACT are comprised of all grade level students who tested that year. Scores reflect average composite score. The composite score is the average of the four individual required test scores. Alaska and National SAT scores were provided by The College Board online at:  
<http://www.act.org/newsroom/data/2021/pdf/profile/Alaska.pdf> and  
<http://research.collegeboard.org/programs/sat/data/cb-seniors-2021>

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



The American College Test (ACT) is a college entrance test measuring English, mathematics, reading and science. It assesses the general educational development of high school students and their ability to complete college-level work.



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

In 2016-17 the SAT changed formats, combining the reading and writing aspect of the test into an evidence-based reading & writing section (ERW). The scores reflect the combined average of the Math and ERW sections.

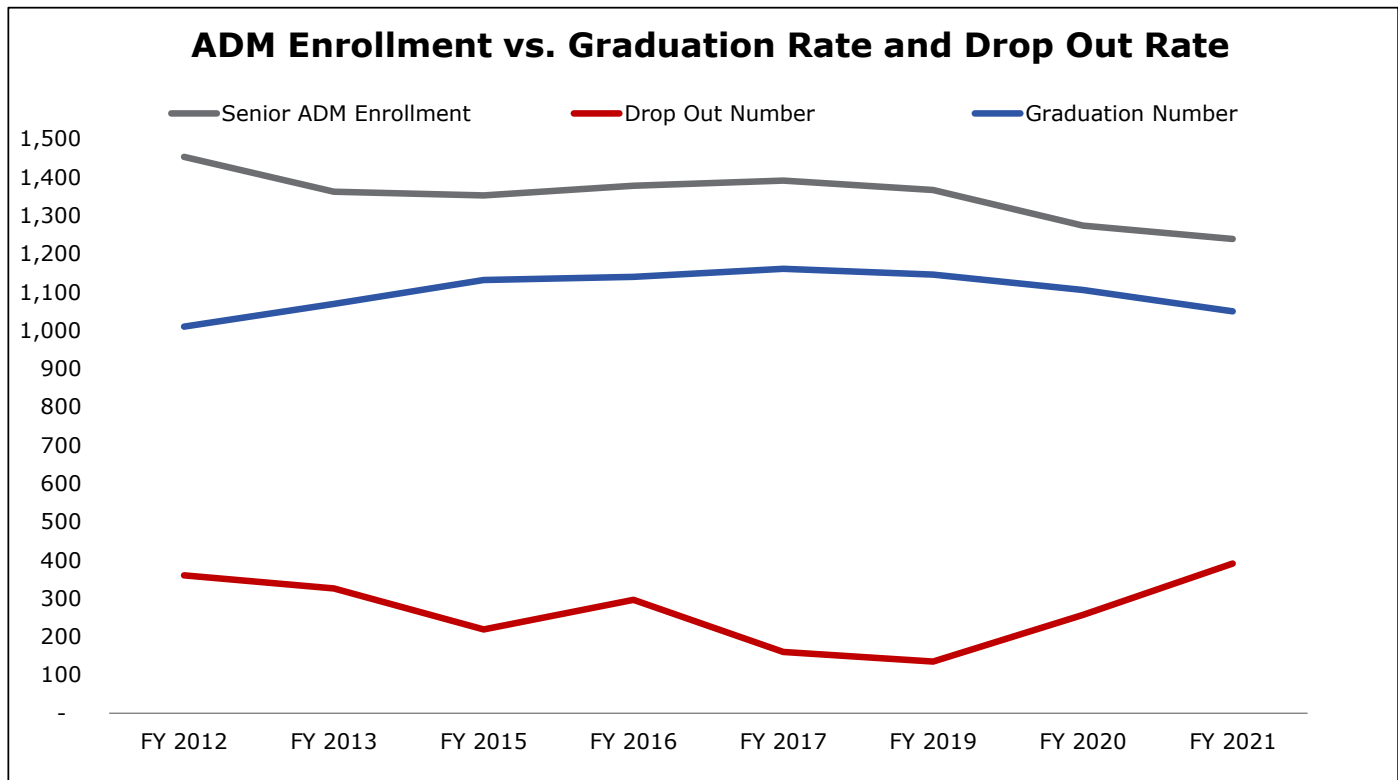
## PERFORMANCE MEASURES

### Graduation Rates

The MSBSD aims high for our students. High school graduation is a large predictor of future success. Students who graduate from high school have more opportunities to succeed in college, work, and life. In MSBSD, the goal is for every student to earn a diploma. As reflected in the Graduation Rate Summary chart below, MSBSD's graduation rate is consistently higher than the State average.

In 2010-2011, the State modified its method for calculating high school graduation rates to allow rates to be uniformly compared across states. The new rate is defined as the percentage of freshmen who graduate within four years with a regular high school diploma. Alaska's previous graduation rate was based primarily on whether students graduated as opposed to when they graduated.

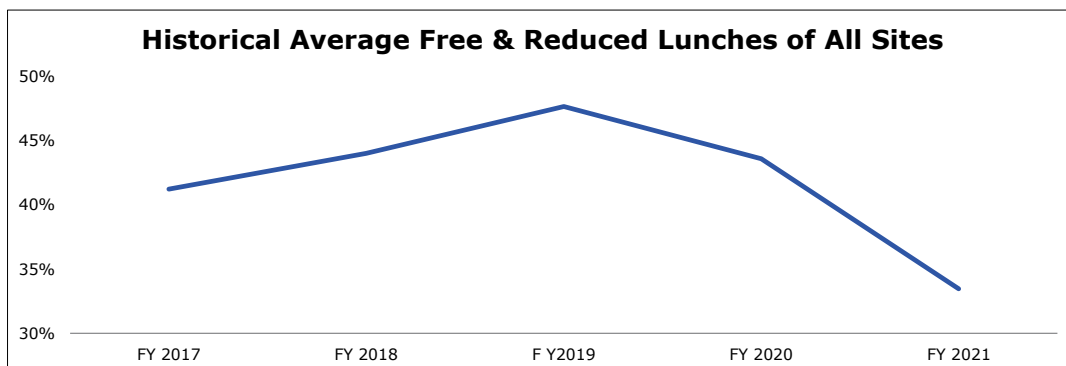
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>DROP OUT RATE</b>										
ADM Enrollment	17,338	17,247	17,477	17,757	18,465	18,808	18,968	18,932	19,074	18,352
Drop Out Number	360	326	491	219	296	160	152	135	257	391
State Drop Out %	3.60%	4.10%	2.78%	2.80%	3.60%	1.91%	3.08%	3.01%	2.97%	4.67%
<i>REAL %</i>	<i>2.08%</i>	<i>1.89%</i>	<i>2.81%</i>	<i>1.23%</i>	<i>1.60%</i>	<i>0.85%</i>	<i>0.80%</i>	<i>0.71%</i>	<i>1.35%</i>	<i>2.13%</i>
<b>GRADUATION RATE</b>										
ADM Enrollment	17,338	17,247	17,477	17,757	18,465	18,808	18,968	18,932	19,074	18,352
Senior Enrollment	1,453	1,362	1,414	1,353	1,378	1,392	1,466	1,367	1,274	1,239
Graduation Number	1,010	1,069	1,097	1,132	1,140	1,161	1,271	1,146	1,106	1,050
Graduation Rate %	69%	78%	78%	84%	83%	83%	87%	84%	87%	85%
State Cohort %	71%	79%	76%	81%	79%	81%	83%	85%	86%	84%



Matanuska-Susitna Borough School District  
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**Percentage of Students Eligible for Free and Reduced Meals by School**  
5 Years Historical

	FY 2017	FY 2018	F Y2019	FY 2020	FY 2021
<b>SCHOOL SITE LOCATIONS (Percentage in site number order)</b>					
001 Palmer High	31.77	31.00	37.00	33.16	28.00
002 Su-Valley JR/SR High	41.58	48.00	60.00	55.45	45.45
003 Wasilla High	34.59	36.00	42.00	38.53	32.59
005 Colony High	23.80	25.00	31.00	27.33	37.68
006 Burchell High School	100.00	100.00	91.07	91.07	25.90
007 Houston High	51.79	58.00	68.90	68.91	45.96
010 Palmer Middle	38.68	43.00	48.00	46.78	38.62
011 Wasilla Middle	44.90	46.00	52.00	49.93	40.49
012 Colony Middle	26.92	25.00	35.00	30.07	25.97
013 Teeland Middle	33.55	39.00	41.00	36.26	32.92
014 Houston Middle	55.71	74.61	68.93	68.91	41.27
030 Big Lake Elementary	84.58	84.51	75.95	75.95	45.71
031 Glacier View School	51.52	63.00	71.00	44.44	40.32
032 Iditarod Elementary	55.71	68.58	70.91	70.91	38.59
033 Sherrod Elementary	46.07	43.00	47.00	48.09	37.75
034 Swanson Elementary	40.85	42.00	52.00	46.28	46.48
035 Talkeetna Elementary	58.87	49.00	55.00	45.45	76.92
036 Trapper Creek Elementary	85.71	87.28	83.02	83.20	39.13
038 Willow Elementary	50.69	64.48	46.00	50.60	40.07
039 Snowshoe Elementary	45.09	46.00	53.00	45.55	39.02
041 Butte Elementary	45.95	48.00	46.00	36.44	46.81
042 Sutton Elementary	75.93	62.00	87.06	87.06	37.46
043 Cottonwood Creek Elementary	33.52	37.00	39.00	40.34	35.47
044 Tanaina Elementary	47.35	61.71	64.14	64.14	28.79
045 Pioneer Peak Elementary	29.71	32.00	35.00	31.87	36.59
046 Larson Elementary	40.47	43.00	45.00	40.40	33.08
047 Finger Lake Elementary	36.68	41.00	39.00	31.56	36.80
048 Goosebay Elementary	42.70	49.00	53.00	40.56	12.50
49 Beryozova School	100.00	75.00	57.14	12.50	28.25
050 Shaw Elementary	39.86	40.00	41.00	34.81	37.89
051 Meadow Lakes Elementary	52.63	62.78	72.38	72.38	41.70
052 Knik Elementary	52.67	46.00	55.00	42.12	20.93
053 Machetanz Elementary	20.85	21.00	23.00	20.86	37.74
054 Dena'ina Elementary	47.91	43.00	52.00	55.13	42.31
071 Valley Pathways School	48.96	51.00	52.00	49.75	16.18
073 Mat-Su Career & Tech High School	21.24	24.00	26.00	19.59	39.51
077 Mat-Su Day School	40.00	65.06	44.00	40.00	20.85
080 Joe Redington JR/SR High	49.73	49.00	56.00	49.19	39.78
<b>Average of All Sites</b>	<b>41.22%</b>	<b>44.00%</b>	<b>47.65%</b>	<b>43.59%</b>	<b>33.46%</b>



**Notes:**

Presenting the above information has relevancy for grant application purposes and the ongoing analysis with the Department of Instruction regarding impact of socio-economic status on student achievement. Studies have shown an extremely high correlation between socio-economic status and student performance.

**Source:**

Information taken from Food Services Cybersoft Software.

Matanuska-Susitna Borough School District  
2022-2023 Adopted Budget

**Significant Own-Sourced Revenue**  
Last Ten Fiscal Years

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
<b>COST OF FULL PRICED MEALS<sup>a</sup></b>										
Breakfast <sup>b</sup>	\$ 1.60	\$ 1.60	\$ 1.60	\$ 1.60	\$ 1.60	\$ 1.75	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.25
Lunch	2.85	2.95	2.95	2.95	2.95	3.25	3.50	3.50	3.50	3.75
Local Revenue	1,401,593	1,238,418	1,143,678	1,108,593	1,039,643	1,115,178	1,097,620	1,212,213	999,167	117,724
<b>Students Eligible for Free or Reduced-Priced Meals<sup>c</sup></b>	<b>38.20%</b>	<b>39.50%</b>	<b>40.00%</b>	<b>41.00%</b>	<b>40.40%</b>	<b>41.20%</b>	<b>44.00%</b>	<b>47.65%</b>	<b>43.60%</b>	<b>33.50%</b>

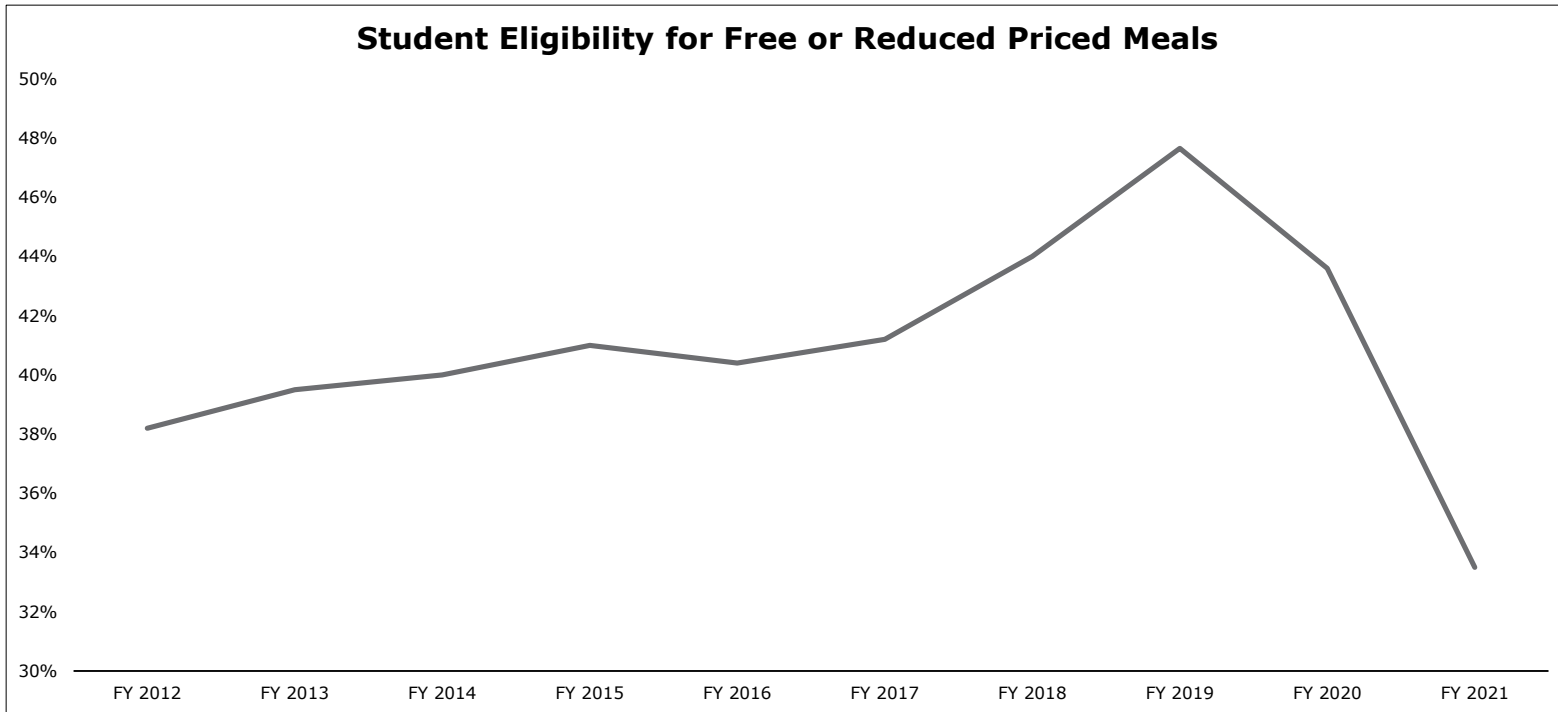
**Notes**

<sup>a</sup> The cost of full-price meals are for elementary.

<sup>b</sup> Breakfast free to all students for Fiscal Years 2009-2011, and 2021.

<sup>c</sup> Cybersoft Nutrition Services Software - for all sites including non-meal program participants.

\*Numbers are estimated and unaudited



# Glossary

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<b>Accrual Basis</b>	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.
<b>Adjusted Average Daily Membership (AADM)</b>	The resulting enrollment figure after all Foundation Formula factors have been applied to the Average Daily Membership (ADM).
<b>Administrative Support</b>	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.
<b>Adopted Budget</b>	The School Board approved annual spending plan for the upcoming and future years.
<b>Allocation</b>	An amount (usually money or staff) designated for a specific purpose or program.
<b>Appropriation</b>	Total educational funding approved by the Mat-Su Borough Assembly for use by the School District.
<b>ARP</b>	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.
<b>Assessed Value</b>	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.
<b>Assigned Fund Balance</b>	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.
<b>Audit</b>	The examination and verification of accounting records and internal controls.
<b>Average Daily Membership (ADM)</b>	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.
<b>Balanced Budget</b>	A budget in which estimated revenues and other funds available (including Beginning Fund Balance) equal or exceed planned expenditures.
<b>Base Student Allocation (BSA)</b>	The amount of money a school gets for each AADM generated from the 20-day count.
<b>Basis of Accounting</b>	The term used to refer to when revenue, expenditures, expenses, and transfers are recognized in accounts and reported in financial statements.
<b>Benefits</b>	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.

<b>Board of Education</b>	The governing body of a school district comprised of elected officials. The Matanuska Susitna Borough School District Board of Education (or School Board) is comprised of seven members elected for two-year terms and terms are staggered so that no more than three members are elected in any one election.
<b>Bond</b>	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.
<b>Budget</b>	A plan of financial operation consisting of an estimate of proposed expenditures for a given period and the proposed means to finance them.
<b>Calendar Year</b>	A 12-month period beginning on January 1 and ending on December 31 of each year.
<b>Capital Projects Fund</b>	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.
<b>Career &amp; Technical Education (CTE)</b>	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.
<b>CARES Act</b>	Coronavirus Aid, Relief and Economic Security Act, signed into law on March 27, 2020, provides funding and flexibilities for States to respond to the COVID-19 emergency in K-12 schools.
<b>Certificated Positions</b>	Positions requiring a valid Alaska Teaching Certification.
<b>Certificated Director</b>	Certificated executive staff responsible for the supervision of a department or division. Positions include associate superintendents, executive directors, and assistant directors.
<b>Certificated Specialists</b>	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).
<b>Certificated Support Staff</b>	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.

<b>CIP</b>	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.
<b>Committed Fund Balance</b>	The portion of fund balance that has constraints on use imposed by the Board of Education.
<b>Community Services</b>	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.
<b>Component Unit</b>	A legally separate entity for which the elected officials of the primary government are financially accountable.
<b>Consumer Price Index for all Urban Consumers (CPI-U)</b>	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.
<b>Correspondence Study</b>	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.
<b>Counselor</b>	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.
<b>CPI</b>	Consumer Price Index
<b>CRRSA Act</b>	Coronavirus Response and Relief Supplemental Appropriations Act, provides funding for States to respond to the COVID-19 pandemic in K-12 Schools.
<b>Custodian</b>	Non-Certificated staff whose primary responsibilities include cleaning district facilities, janitorial services, and some light maintenance.
<b>Curriculum</b>	The ordering of the content that allows students to acquire and integrate knowledge and skills.
<b>DEED</b>	Alaska Department of Education and Early Development.
<b>District Administration</b>	Includes the activities of broad overall district-wide executive and general administration of the school district. This includes the office of the superintendent; activities of the elected school board and any expenditures for lobbyist; public relations and information services; and any district-wide planning, research, development, and evaluation activities. Included are: the

superintendent, associate superintendents, and contracted chief administrators.

<b>Dropout Rate</b>	An annual rate reflecting the percentage of all students enrolled in grades 7-12 who leave school during the reporting period and are not know to transfer to other public or private schools.
<b>EEO</b>	Equal Employment Opportunity
<b>Employee Benefits</b>	Compensation, in addition to regular salary, provided to an employee. This includes such benefits as health insurance, life insurance, and retirement.
<b>Encumbrances</b>	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.
<b>Enterprise Funds</b>	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.
<b>ERP</b>	Enterprise Resource Planning is financial software used to manage and integrate the important parts of business within a single system.
<b>ESSER (I II &amp; III)</b>	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.
<b>Expenditure</b>	A decrease in financial resources.
<b>Fair Market Value</b>	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.
<b>FEMA</b>	The Federal Emergency Management Agency within the U.S Department of Homeland Security (DHS). FEMA's mission is helping people before, during and after disasters.
<b>Fiduciary Fund</b>	Funds used to report assets held in a trustee or agency capacity for others and which, therefore, cannot be used to support the governing bodies own programs.
<b>Fiscal Year (FY)</b>	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.
<b>Food Services</b>	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.

<b>FTE</b>	Full Time Equivalency. The number of employees divided by the number of hours that would be considered a full-time assignment.
<b>Function</b>	A major category or program within the District that provides services to accomplish a certain objective or end.
<b>Fund</b>	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.
<b>Fund Balance</b>	The difference between assets and liabilities of an entity.
<b>Fund Lapse</b>	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.
<b>GAAP</b>	Generally Accepted Accounting Principles are a uniform set of standards and guidelines for financial accounting and reporting.
<b>GASB</b>	Governmental Accounting Standards Board is a private non-governmental organization that creates accounting reporting standards, or generally accepted accounting principles (GAAP).
<b>General Fund</b>	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.
<b>Governmental Funds</b>	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.
<b>Grants</b>	Contributions of cash or other assets from a government or organization. Grants are typically designated for specified purposes.
<b>Hold Harmless Provision</b>	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.
<b>Indirect Costs</b>	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).
<b>Individualized Education Program (IEP)</b>	Written documents that direct the provision of special education services to students with disabilities.

<b>Instruction</b>	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.
<b>Instructional Support</b>	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.
<b>Inter-fund Transfer</b>	Money that is taken from one fund and added to another fund.
<b>Internal Service Funds</b>	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.
<b>IT</b>	Information Technology
<b>MAP</b>	Measures of Academic Progress
<b>Metric</b>	A unit of measurement.
<b>Mill</b>	A measure of the rate of property taxation representing one one-thousandth (1/1,000 <sup>th</sup> ) of a dollar of assessed value.
<b>Mill Rate</b>	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.
<b>Modified Accrual Basis of Accounting</b>	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.
<b>NCLB</b>	No Child Left Behind is Federal legislation that mandates minimum performance levels for all students.
<b>Non-Certificated Director</b>	Non-Certificated executive staff responsible for the supervision of a department or division. Positions include chief business officials, executive directors, assistant directors, and officers.
<b>Non-Certificated Positions</b>	Positions that do not require a valid Alaska Teaching Certification.
<b>Non-Certificated Supervisor</b>	Non-Certificated, non-executive department manager or professional employee.
<b>Non-Certificated Support Staff</b>	Non-Certificated staff who assist in the running and maintenance of the general

operations of the District at the District level, and who support the staff at the school levels. Staff includes, but is not limited to accountants, analysts, carpenters, drivers, HR specialists, inventory specialists, IT specialists, mechanics, payroll specialists, registrars, secretaries, and technicians.

**Non-Spendable Fund Balance**

The portion of the fund balance that includes inventories and prepaid expenditures that are not expected to be converted to cash.

**Nurse**

Registered Nurses (RN) who also hold a type C special services certificate.

**Object**

Identifies the type of revenue, service or commodity, item owned or amount owed.

**On-Behalf-Of Payments**

Funding received from the state to offset the unfunded pension obligation for employees. Tracked through PERS and TRS.

**OPEB**

Other Post-Employment are benefits (other than pensions) that U.S. state and local governments provide to their retired employees.

**Operating Budget**

A detailed projection of all estimated income expected to be received and expenditures to be incurred within a fiscal period.

**Ordinance**

A decree or law enacted by the governing body of a city or municipality which applies only within its boundaries.

**PERS**

Public Employees' Retirement System

**PIO**

Public Information Officer

**Program**

Group activities, operations, or organizational units directed to attaining specific purposes or objectives.

**Proprietary Fund Types**

The classification of funds used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. Enterprise funds and Internal Service funds are classified as Proprietary Fund Types.

**PTR**

Pupil-to-Teacher Ratio describes the actual number of pupils, or students, for every full-time teaching position in regular education. The District has a separate PTR for each of the following grade classification: K-2, 3-5, 6-8, and 9-12.

**QS**

Quality Schools Grant, considered part of the State Foundation Formula.

**Ratio**

A relationship in quantity, amount, or size between two things.

**RIT**

An abbreviation for "Rausch Unit." The difficulty and complexity of each MAP assessment question is measured using the RIT scale. A student's RIT score indicates the level at which the student was answering questions correctly 50% of the time.

<b>RTI</b>	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.
<b>Restricted Fund Balance</b>	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.
<b>Revenue</b>	Funds received that may be utilized for expenditures.
<b>SBA</b>	Standards Based Assessment is a battery of tests that measure student progress.
<b>Salary Schedule</b>	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.
<b>School Admin. Support</b>	Includes the activities that support school administration, in the overall management of the school. Included are the secretaries, clerks, and registrars.
<b>School Administration</b>	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.
<b>School Administrators</b>	Principals, assistant principals, and other certificated administrators who are responsible for the daily operations of, and education in, school environments.
<b>School/Location/Site</b>	Identifies an attendance center, program unit, physical location, or department within the District.
<b>Self-Insurance</b>	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.
<b>Special Education</b>	Includes the educational activities directly involving the interaction between teachers and special education students in the classroom or other facilities.
<b>Special Revenue Funds</b>	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.
<b>Specialists</b>	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.
<b>SPED</b>	Special Education instruction and support.
<b>SPED Teacher</b>	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.

<b>Stakeholder</b>	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.
<b>Step Increase</b>	A salary enlargement based on years of experience. This is also known as an increment.
<b>Student Activity Funds</b>	A fund used to account for student generated and controlled funds <u>only</u> . 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.
<b>Student Transportation</b>	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.
<b>Support Staff</b>	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.
<b>Tax Rate</b>	A rate of levy on each dollar of taxable value of taxable property except fee-in-lieu properties.
<b>Teacher</b>	Certificated staff who work in a classroom setting and who directly provide instruction to and facilitate the learning of students. The number of regular education teachers for the District is determination by the Pupil to Teacher Ratio (PTR).
<b>Transfers from other funds</b>	Money received unconditionally from another fund and without expectation of repayment.
<b>TRS</b>	Teacher's Retirement System
<b>Unassigned Fund Balance</b>	The portion of fund balance in the General Fund that is available for any purpose.
<b>Vocational Education</b>	Includes the educational activities directly involving the interaction between teachers and students in State approved vocational education classes. The District provides a dedicated vocational school, Career and Technical High School, and also offers vocational education throughout the District.

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# Appendix

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# Matanuska-Susitna Borough School District

## School Calendar

### 2022-2023

S M T W T F S

JULY						
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

AUGUST						
	1	2	3	4	5	6
7	8	9	WD	PD	PD	13
14	WD	SO	17	18	19	20
21	22	PK/K	24	25	26	27
28	29	30	31			

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

OCTOBER						
						1
2	3	4	5	6	7	8
9	10	11	12	13	Q1	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	PC					

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

DECEMBER						
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	Q2	WD	24
25	H	V	V	V	V	31

#### August

10	Work Day for Teachers (WD)*
11-12	Professional Development Days (PD)*
15	Work Day for Teachers (WD)*
16	School Opens for 1-12 (SO)
23	First Day for Preschool/Kindergarten

#### September

1-2	Professional Development Days (PD)*
5	Labor Day Holiday (H)*

#### October

14	Quarter 1 Ends (41 Days)
31	Parent Conference Day (PC)*

#### November

11	Professional Development Day (PD)*
24-25	Thanksgiving Holiday (H)*

#### December

22	Quarter 2 Ends (45 Days)
23	Work Day for Teachers (WD)*
26	Christmas Holiday (H)*
27-30	Winter Vacation (V)*

#### January

2	New Years Day (H)*
3-6	Winter Vacation (V)*
16	Martin Luther King Jr. Day (H)*

#### February

24	Parent Conference Day (PC)*
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#### March

9	Quarter 3 Ends (42 Days)
10	Work Day for Teachers (WD)*
13-17	Spring Vacation (V)*

#### April

28	Professional Development Day (PD)*
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#### May

19	School Closes/Quarter 4 Ends (44 Days)
22	Work Day for Teachers (WD)*

\* Indicates no school for students

S M T W T F S

JANUARY						
1	H	V	V	V	V	7
8	9	10	11	12	13	14
15	H	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

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

MARCH						
		1	2	3	4	
5	6	7	8	Q3	WD	11
12	V	V	V	V	V	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

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

MAY						
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	SC	20
21	WD	23	24	25	26	27
28	H	30	31			

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

# Matanuska-Susitna Borough School District

## School Calendar 2022-2023

### ACADEMY CHARTER

S	M	T	W	T	F	S
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JULY						
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

AUGUST						
	1	2	3	4	5	6
7	WD	PD	SO	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

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

OCTOBER						
						1
2	3	4	5	6	7	8
9	10	11	12	13	Q1	15
16	17	18	19	20	21	22
23	PC	PC	PD	PD	PD	29
30	31					

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

DECEMBER						
			1	2	3	
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	WD	WD	24
25	H	V	V	V	V	31

#### August

8	Work Day for Teachers (WD)*
9	Professional Development Days (PD)*
10	School Opens for 1-12 (SO)
10	First Day for Kindergarten

#### September

2	Early Release
5	Labor Day Holiday (H)*

#### October

14	Quarter 1 Ends (41 Days)
24-25	Parent Conference Day (PC)*
26-28	Professional Development Day (PD)*

#### November

23	Early Release
24-25	Thanksgiving Holiday (H)*

#### December

22-23	Work Day for Teachers (WD)*
26	Christmas Holiday (H)*
27-30	Winter Vacation (V)*

#### January

2	New Years Day (H)*
3-6	Winter Vacation (V)*
16	Martin Luther King Jr. Day (H)*

#### February

14	Early Release
15-17	Professional Development Day (PD)*

#### March

9	EARLY RELEASE
10	Work Day for Teachers (WD)*
13-17	Spring Vacation (V)*
31	Professional Development Day (PD)

#### April

#### May

5	Early Release
17	School Closes/Quarter 4 Ends (44 Days)
18	Work Day for Teachers (WD)*

\*Indicates no school for students

S	M	T	W	T	F	S
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JANUARY						
1	H	V	V	V	V	7
8	9	10	11	12	13	14
15	H	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

FEBRUARY						
		1	2	3	4	
5	6	7	8	9	10	11
12	13	ER	PD	PD	PD	18
19	20	21	22	23	24	25
26	27	28				

MARCH						
		1	2	3	4	
5	6	7	8	ER	WD	11
12	V	V	V	V	V	18
19	20	21	22	23	24	25
26	27	28	29	30	PD	

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	ER	6
7	8	9	10	11	12	13
14	15	16	SC	WD	19	20
21	22	23	24	25	26	27
28	H	30	31			

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

# American Charter Academy Calendar

## Mat-Su School District

### 2022-2023

S	M	T	W	T	F	S
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JULY						
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

AUGUST						
	1	2	3	4	5	6
7	8	9	WD	PD	PD	13
14	WD	SO		17	18	19
21	22	23	24	25	26	27
28	29	30	31			

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

OCTOBER						
						1
2	3	4	5	6	7	8
9	10	11	12	13	Q1/ER	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	PC					

NOVEMBER						
	PD	2	3	4	5	
6	7	8	9	10	WD	12
13	14	15	16	17	18	19
20	21	22	23	H	H	26
27	28	29	30			

DECEMBER						
			1	2	3	
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	Q2/ER	24
25	H	V	V	V	V	31

#### August

10	Work Day for Teachers (WD)*
11-12	Professional Development Days (PD)*
15	Work Day for Teachers (WD)*
16	School Opens for K-12 (SO)

#### September

1 & 2	Professional Development Days (PD)*
5	Labor Day Holiday (H)*

#### October

14	Quarter 1 Ends (41 Days)
31	Parent Conference Day (PC)*

#### November

1	Professional Development Day (PD)*
11	Work Day for Teachers (WD)*
24-25	Thanksgiving Holiday (H)*

#### December

22	Quarter 2 Ends (44 Days)
26	Christmas Holiday (H)*
27-30	Winter Vacation (V)*

#### January

2	New Years Day (H)*
3-6	Winter Vacation (V)*
9	Work Day for Teachers (WD)*
16	Martin Luther King Jr. Day (H)*

#### February

23	Parent Conference Day (PC)*
24	Professional Development Day (PD)*

#### March

9	Quarter 3 Ends (41 Days)
13-17	Spring Vacation (V)*
20	Work Day for Teachers (WD)*

#### April

28	Professional Development Day (PD)*
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#### May

19	School Closes/Quarter 4 Ends (44 Days)
22	Work Day for Teachers (WD)*

Early

Release End of Each Quarter

S	M	T	W	T	F	S
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JANUARY						
1	H	V	V	V	V	7
8	WD	10	11	12	13	14
15	H	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

FEBRUARY						
		1	2	3	4	
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	PC	PD	25
26	27	28				

MARCH						
		1	2	3	4	
5	6	7	8	9	Q3/ER	11
12	V	V	V	V	V	18
19	WD	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	PD	29
30						

MAY						
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	SC	20
21	WD	23	24	25	26	27
28	H	30	31			

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

# Matanuska-Susitna Borough School District

## Beryozova School Calendar

### 2022-2023

S	M	T	W	T	F	S
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JULY						
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

AUGUST						
	1	2	3	4	5	6
7	8	WD	WD	PD	PD	13
14	SO	16	17	18	H	20
21	22	23	24	25	26	27
28	29	30	31			

SEPTEMBER						
				PD	PD	3
4	H	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	H	22	23	24
25	26	H	28	29	30	

OCTOBER						
						1
2	3	4	5	6	7	8
9	10	11	12	13	PD	15
16	17	18	Q1	20	21	22
23	24	25	26	27	28	29
30	31					

NOVEMBER						
		1	2	3	4	5
6	7	8	9	10	PC	12
13	14	15	16	17	18	19
20	WD	22	23	H	H	26
27	28	29	30			

DECEMBER						
			1	2	3	
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	Q2	24
25	H	V	V	V	V	31

#### August

9-10	Work Day for Teachers (WD)*
11-12	Professional Development Days (PD)*
15	School Opens for 1-12 (SO)
19	Holiday (H)*

#### September

1-2	Professional Development Days (PD)*
5	Labor Day Holiday (H)*
21	Holiday (H)*
27	Holiday (H)*

#### October

14	Professional Development Day (PD)*
19	Quarter 1 Ends (41 Days)

#### November

11	Parent Conference Day (PC)*
21	Work Day for Teachers (WD)*
24-25	Thanksgiving Holiday (H)*

#### December

23	Quarter 2 Ends (44 Days)
26	Christmas Holiday (H)*
27-30	Winter Vacation (V)*

#### January

2	New Years Day (H)*
3-6	Winter Vacation (V)*
19	Professional Development Day (PD)*

#### February

15	Work Day for Teachers (WD)*
16	Parent Conference Day (PC)*

#### March

10	Quarter 3 Ends (41 Days)
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#### April

7	Professional Development Day (PD)*
17-21	Spring Vacation (V)*

#### May

10	Holiday (H)*
22	School Closes/Quarter 4 Ends (44 Days)
23	Work Day for Teachers (WD)*
24	Professional Development Days (PD)*

S	M	T	W	T	F	S
---	---	---	---	---	---	---

JANUARY						
1	H	V	V	V	V	7
8	9	10	11	12	13	14
15	16	17	18	PD	20	21
22	23	24	25	26	27	28
29	30	31				

FEBRUARY						
		1	2	3	4	
5	6	7	8	9	10	11
12	13	14	WD	PC	17	18
19	20	21	22	23	24	25
26	27	28				

MARCH						
		1	2	3	4	
5	6	7	8	9	Q3	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

APRIL						
						1
2	3	4	5	6	PD	8
9	10	11	12	13	14	15
16	V	V	V	V	V	22
23	24	25	26	27	28	29
30						

MAY						
		1	2	3	4	5
6	7	8	9	H	11	12
13	14	15	16	17	18	19
20	21	SC	WD	PD	25	26
27	28	H	30	31		

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

# Matanuska-Susitna Borough School District Calendar

## Birchtree Charter School

### 2022-2023

S M T W T F S

JULY						
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

AUGUST						
	1	2	3	4	5	6
7	8	9	PD	PD	WD	13
14	WD	SO	17	ER	19	20
21	22	SO	24	ER	26	27
28	29	30	31			

SEPTEMBER						
				ER	PD	3
4	H	6	7	ER	9	10
11	12	13	14	ER	16	17
18	19	20	21	ER	23	24
25	26	27	28	ER	30	

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

NOVEMBER						
		PD	2	ER	4	5
6	7	8	9	ER	11	12
13	14	15	16	ER	18	19
20	21	22	WD	H	H	26
27	28	29	30			

DECEMBER						
				ER	2	3
4	5	6	7	ER	9	10
11	12	13	14	ER	16	17
18	19	20	21	Q2	WD	24
25	H	V	V	V	V	31

#### August

2-4	Onsite Registration
10-11	Professional Development Days (PD)*
12 & 15	Work Day for Teachers (WD)*
16	School Opens for 2-8 (SO)
17-22	Kindergarten & 1st Grade Roll In
23	First Day for Kindergarten & 1st Grade

#### September

2	Professional Development Day (PD)*
5	Labor Day Holiday (H)*

#### October

31	Parent Conference Day (PC)*
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#### November

1	Professional Development Day (PD)*
23	Work Day for Teachers (WD)*
24-25	Thanksgiving Holiday (H)*

#### December

22	Semester 1 Ends (86 Days)
23	Work Day for Teachers (WD)*
26	Christmas Holiday (H)*
27-30	Winter Vacation (V)*

#### January

2	New Years Day (H)*
3-6	Winter Vacation (V)*
13	Professional Development Day (PD)*
16	Martin Luther King Jr. Day (H)*

#### February

24	Professional Development Day (PD)*
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#### March

9	Parent Conference Day (PC)*
10	Professional Development Day (PD)*
13-17	Spring Vacation (V)*

#### April

28	Professional Development Day (PD)*
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#### May

19	School Closes/Semester 2 Ends (85 Days)
22	Work Day for Teachers (WD)*

\*Indicates no school for students

ER indicates early release dismissal at 2pm

S M T W T F S

JANUARY						
1	H	V	V	V	V	7
8	9	10	11	ER	PD	14
15	H	17	18	ER	20	21
22	23	24	25	ER	27	28
29	30	31				

FEBRUARY						
			1	ER	3	4
5	6	7	8	ER	10	11
12	13	14	15	ER	17	18
19	20	21	22	ER	PD	25
26	27	28				

MARCH						
			1	ER	3	4
5	6	7	8	PC	PD	11
12	V	V	V	V	V	18
19	20	21	22	ER	24	25
26	27	28	29	ER	31	

APRIL						
						1
2	3	4	5	ER	7	8
9	10	11	12	ER	14	15
16	17	18	19	ER	21	22
23	24	25	26	ER	PD	29
30						

MAY						
	1	2	3	ER	5	6
7	8	9	10	ER	12	13
14	15	16	17	ER	SC	20
21	WD	23	24	25	26	27
28	H	30	31			

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

# Matanuska-Susitna Borough School District

## Fronteras School Calendar

### 2022-2023

S	M	T	W	T	F	S
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JULY						
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

AUGUST						
1	2	3	4	5	6	
7	8	9	WD	PD	PD	13
14	WD	SO		17	18	19
21	22	23	24	25	26	27
28	29	30	31			

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

OCTOBER						
						1
2	3	4	5	6	ER	8
9	10	11	12	13	Q1	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	PC					

NOVEMBER						
	PD	2	3	4	5	
6	7	8	9	10	PD	12
13	14	15	16	17	18	19
20	21	22	23	H	H	26
27	28	29	30			

DECEMBER						
			1	2	3	
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	Q2	WD	24
25	H	V	V	V	V	31

#### August

10	Work Day for Teachers (WD)*
11-12	Professional Development Days (PD)*
15	Work Day for Teachers (WD)*
16	School Opens for 1-12 (SO)
23	First Day for Kindergarten

#### September

1-2	Professional Development Days (PD)*
5	Labor Day Holiday (H)*

#### October

7	Early Release (ER)
14	Quarter 1 Ends (41 Days)
31	Parent Conference Day (PC)*

#### November

1	Professional Development Day (PD)*
11	Professional Development Day (PD)*
24-25	Thanksgiving Holiday (H)*

#### December

22	Quarter 2 Ends (44 Days)
23	Work Day for Teachers (WD)*
26	Christmas Holiday (H)*
27-30	Winter Vacation (V)*

#### January

2	New Years Day (H)*
3-6	Winter Vacation (V)*
16	Martin Luther King Jr. Day (H)*

#### February

2	Early Release (ER)
23	Parent Conference Day (PC)*
24	Professional Development Day (PD)*

#### March

9	Quarter 3 Ends (41 Days)
10	Work Day for Teachers (WD)*
13-17	Spring Vacation (V)*

#### April

7	Early Release (ER)
28	Professional Development Day (PD)*

#### May

5	Early Release (ER)
19	School Closes/Quarter 4 Ends (44 Days)
22	Work Day for Teachers (WD)*

\*Indicates no school for students

S	M	T	W	T	F	S
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JANUARY						
1	H	V	V	V	V	7
8	9	10	11	12	13	14
15	H	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

FEBRUARY						
		1	2	ER		4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	PC	PD	25
26	27	28				

MARCH						
		1	2	3	4	
5	6	7	8	Q3	WD	11
12	V	V	V	V	V	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

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

MAY						
	1	2	3	4	ER	6
7	8	9	10	11	12	13
14	15	16	17	18	SC	20
21	WD	23	24	25	26	27
28	H	30	31			

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

# Matanuska-Susitna Borough School District

## Knik Charter School Calendar 2022-2023

S	M	T	W	T	F	S
---	---	---	---	---	---	---

JULY						
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

AUGUST						
	1	2	3	4	5	6
7	8	9	WD	PD	PD	13
14	WD	SO		17	18	19
21	22	23	24	25	26	27
28	29	30	31			

SEPTEMBER						
				PD	PD	3
4	H	V	V	V	V	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

OCTOBER						
						1
2	3	4	5	6	7	8
9	10	11	12	13	Q1	15
16	17	18	19	20	21	22
23	24	25	26	PC	PD	29
30	31					

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

DECEMBER						
			1	2	3	
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	Q2	WD	24
25	H	V	V	V	V	31

### August

10	Work Day for Teachers (WD)*
11-12	Professional Development Days (PD)*
15	Work Day for Teachers (WD)*
16	School Opens for 1-12 (SO)
23	First Day for Kindergarten

### September

1-2	Professional Development Days (PD)*
5	Labor Day Holiday (H)*
6-9	Fall Vacation (V)*

### October

14	Quarter 1 Ends (37 Days)
27	Parent Conference Day (PC)*
28	Professional Development Day (PD)*

### November

11	Professional Development Day (PD)*
24-25	Thanksgiving Holiday (H)*

### December

22	Quarter 2 Ends (44 Days)
23	Work Day for Teachers (WD)*
26	Christmas Holiday (H)*
27-30	Winter Vacation (V)*

### January

2	New Years Day (H)*
3-6	Winter Vacation (V)*
16	Martin Luther King Jr. Day (H)*

### February

23	Parent Conference Day (PC)*
24	Professional Development Day (PD)*

### March

9	Quarter 3 Ends (41 Days)
10	Work Day for Teachers (WD)*
13-17	Spring Vacation (V)*

### April

28	Professional Development Day (PD)*
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### May

19	School Closes/Quarter 4 Ends (48 Days)
22	Work Day for Teachers (WD)*

S	M	T	W	T	F	S
---	---	---	---	---	---	---

JANUARY						
1	H	V	V	V	V	7
8	9	10	11	12	13	14
15	H	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

FEBRUARY						
		1	2	3	4	
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	PC	PD	25
26	27	28				

MARCH						
		1	2	3	4	
5	6	7	8	Q3	WD	11
12	V	V	V	V	V	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

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

MAY						
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	SC	WD	27
28	H	30	31			

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

# Matanuska-Susitna Borough School District

## Midnight Sun Family Learning Center Calendar

### 2022-2023

S M T W T F S

JULY						
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

AUGUST						
	1	2	3	4	5	6
7	8	9	WD	PD	PD	13
14	WD	SO		17	18	19
21	22	23	24	25	26	27
28	29	30	31			

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

OCTOBER						
						1
2	3	4	5	6	7	8
9	10	11	12	13	Q1	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	PC					

NOVEMBER						
		PD	2	3	4	5
6	7	8	9	10	PD	12
13	14	15	16	17	18	19
20	21	22	23	H	H	26
27	28	29	30			

DECEMBER						
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	Q2	WD	24
25	H	V	V	V	V	31

#### August

10	Work Day for Teachers (WD)*
11-12	Professional Development Days (PD)*
15	Work Day for Teachers (WD)*
16	School Opens for 1-12 (SO)
16	MSFLC First Day for Kindergarten
24	Early Release

#### September

1-2	Professional Development Days (PD)*
5	Labor Day Holiday (H)*
14	Early Release

#### October

14	Quarter 1 Ends (41 Days)
12	Early Release
31	Parent Conference Day (PC)*

#### November

1	Professional Development Day (PD)*
11	Professional Development Day (PD)*
24-25	Thanksgiving Holiday (H)*
9	Early Release

#### December

14	Early Release
22	Quarter 2 Ends (44 Days)
23	Work Day for Teachers (WD)*
26	Christmas Holiday (H)*
27-30	Winter Vacation (V)*

#### January

2	New Years Day (H)*
3-6	Winter Vacation (V)*
16	Martin Luther King Jr. Day (H)*
18	Early Release

#### February

8	Early Release
23	Parent Conference Day (PC)*
24	Professional Development Day (PD)*

#### March

8	Early Release
9	Quarter 3 Ends (41 Days)
10	Work Day for Teachers (WD)*
13-17	Spring Vacation (V)*

#### April

12	Early Release
28	Professional Development Day (PD)*

#### May

10	Early Release
19	School Closes/Quarter 4 Ends (44 Days)
22	Work Day for Teachers (WD)*

\*Indicates no school for students

S M T W T F S

JANUARY						
1	H	V	V	V	V	7
8	9	10	11	12	13	14
15	H	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

FEBRUARY						
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	PC	PD	25
26	27	28				

MARCH						
			1	2	3	4
5	6	7	8	Q3	WD	11
12	V	V	V	V	V	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

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

MAY						
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	SC	20
21	WD	23	24	25	26	27
28	H	30	31			

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

## SCHOOL LOCATION INFORMATION

### **Academy Charter**

801 East Arctic  
Palmer, Alaska 99645  
Phn: 746.2358 Fax: 746.2368



### **American Charter Academy**

244 S Sylvan Ste. 110  
Wasilla, Alaska 99654  
Phn: 352.0150 Fax: 352.0180



### **Beryozova**

10015 Redington School Rd.  
Wasilla, AK 99687  
Phn: 864.5400 Fax: 864.5480



### **Big Lake Elementary**

3808 South Big Lake Road  
Big Lake, Alaska 99652  
Phn: 892.9700 Fax: 892.9780



### **Birchtree Charter School**

7000 E. Wonder Circle  
Palmer, AK 99645  
Phn: 745.1831 Fax: 745.1843



### **Burchell High School**

101 N. Deskas St  
Wasilla, Alaska 99654  
Phn: 864.2600 Fax: 864.2680



### **Butte Elementary**

4006 South Butte Road  
Palmer, AK 99645  
Phn: 861.5200 Fax: 861.5280



### **Colony High School**

9550 E. Bogard Road  
Palmer, Alaska 99645  
Phn: 861.5500 Fax: 861.5509



### **Colony Middle School**

9250 E. Bogard Road  
Palmer, Alaska 99645  
Phn: 761.1500 Fax: 761.1592



### **Cottonwood Creek Elementary**

800 N. Seward Meridian Parkway  
Wasilla, AK 99654  
Phn: 864.2100 Fax: 864.2180



### **Dena'ina Elementary**

7068 S Knick Knack Mud Shack Rd  
Wasilla, AK 99654  
Phn: 864.5600 Fax: 864.5680



### **Finger Lake Elementary**

5981 Eek Street  
Wasilla, Alaska 99654  
Phn: 864.2200 Fax: 864.2280



### **Fronteras Spanish Immersion**

2315 N. Seward Meridian Parkway  
Wasilla, AK 99654  
Phn: 745.2223 Fax: 745.6132



### **Glacier View**

65975 S. Wolverine Circle  
Sutton, AK 99674  
Phn: 861.5650 Fax: 861.5680



### **Goose Bay Elementary**

6400 W Hollywood Blvd  
Wasilla, Alaska 99654  
Phn: 352.6400 Fax: 352.6480



### **Houston High School**

12801 W. Hawk Lane  
Houston, Alaska 99694  
Phn: 892.9400 Fax: 892.9460



### **Houston Middle School**

12501 W. Hawk Lane  
Houston, Alaska 99694  
Phn: 892.9500 Fax: 892.9560



### **Iditarod Elementary**

455 E. Carpenter Circle  
Wasilla, Alaska 99654  
Phn: 352.9100 Fax: 352.9180



## SCHOOL LOCATION INFORMATION

### **Joe Redington Sr. Jr/Sr High**

10015 Redington School Rd.

Wasilla, AK 99687

Phn: 864.5400 Fax: 864.5480



### **Knik Charter School**

758 N. Shoreline Drive

Wasilla, AK 99654

Phn: Fax:



### **Knik Elementary**

6350 W Hollywood Blvd

Wasilla, AK 99654

Phn: 352.0300 Fax: 352.0380



### **Larson Elementary**

2722 E Seldon Road

Wasilla, Alaska 99654

Phn: 352.2300 Fax: 352.2345



### **Machetanz Elementary**

4961 E. Nelson Rd

Wasilla, AK 99654

Phn: 864.2300 Fax: 864.2380



### **Mat-Su Central School**

600 E Railroad Avenue, #6

Wasilla, Alaska 99654

Phn: 352.7450 Fax: 352.7480



### **Mat-Su Career & Tech High**

2472 N Seward Meridian Prkwy

Wasilla, Alaska 99654

Phn: 352.0400 Fax: 352.0480



### **Mat-Su Day School**

2360 N Tait Drive

Wasilla, AK 99654

Phn: 864.2040 Fax: 864.2083



### **Mat-Su Middle College School**

645 S Musgrove Rd

Palmer, AK 99645

Phn: 746.8494 Fax: 746.8485



### **Mat-Su Secondary School**

581 S. Outer Springer Lp

Palmer, Alaska 99645

Phn: 761.7238 Fax: 761.7249



### **Meadow Lakes Elementary**

1741 N Pittman Road

Wasilla, Alaska 99654

Phn: 352.6100 Fax: 352.6147



### **Midnight Sun Charter**

7275 W. Midnight Sun Circle

Wasilla, AK 99654

Phn: 357.6786 Fax: 373.6786



### **Palmer High School**

1170 W Bogard Road

Palmer, Alaska 99645

Phn: 746.8400 Fax: 746.8481



### **Palmer Jr Middle School**

1159 South Chugach

Palmer, Alaska 99645

Phn: 761.4300 Fax: 761.4372



### **Pioneer Peak Elementary**

1959 North Stringfield Road

Palmer, Alaska 99645

Phn: 861.5700 Fax: 861.5780



### **Shaw Elementary**

3750 E Paradise Lane

Wasilla, AK 99654

Phn: 352.0500 Fax: 352.0580



### **Sherrod Elementary**

561 N Gulkana

Palmer, Alaska 99645

Phn: 761.4100 Fax: 761.4180



### **Snowshoe Elementary**

2001 W. Fairview Loop

Wasilla, Alaska 99654

Phn: 352.9500 Fax: 352.9560



## SCHOOL LOCATION INFORMATION

### Susitna Valley Jr/Sr High School

42728 S Parks Highway  
Talkeetna, Alaska 99676

Phn: 733.9300 Fax: 733.9380



### Sutton Elementary

11672 N. Wright Way  
Sutton, Alaska 99674

Phn: 861.5600 Fax: 861.5640



### Swanson Elementary

507 N Gulkana  
Palmer, Alaska 99645

Phn: 861.5300 Fax: 861.5380



### Talkeetna Elementary

13930 E. Timberwolf Loop  
Talkeetna, Alaska 99676

Phn: 733.9400 Fax: 733.9440



### Tanaina Elementary

2550 Lucille Street  
Wasilla, Alaska 99654

Phn: 352.9400 Fax: 352.9481



### Teeland Middle School

2788 N Seward Meridian Prkwy  
Wasilla, Alaska 99654

Phn: 352.7500 Fax: 352.7585



### Trapper Creek Elementary

6742 E Petersville Road  
Trapper Creek, Alaska 99683

Phn: 733.9451 Fax: 733.9480



### Twindly Bridge Charter

141 E. Seldon Rd Suite "C"  
Wasilla, Alaska 99654

Phn: 376.6680 Fax: 736.6683



### Valley Pathways

1150 North France Road  
Palmer, Alaska 99645

Phn: 761.4650 Fax: 761.4680



### Wasilla High School

701 E Bogard Road  
Wasilla, Alaska 99654

Phn: 352.8200 Fax: 352.8280



### Wasilla Middle School

650 Bogard Road  
Wasilla, Alaska 99654

Phn: 352.5300 Fax: 352.5380



### Willow Elementary

31706 W. Parks Highway  
Willow, Alaska 99688

Phn: 495.9300 Fax: 495.9380



### MSBSD Central Administration

501 N Gulkana Street  
Palmer, Alaska 99645

Phn: 746.9200 Fax: 761.4076





# MATANUSKA-SUSITNA

## BOROUGH SCHOOL DISTRICT

2021-2022



**Superintendent**  
Dr. Randy Trani

## SCHOOL BOARD MEMBERS



**President**  
Ryan Ponder  
District 5  
Term Ends: 2022



**Vice-President**  
Jim Hart  
District 2  
Term Ends: 2022



**Clerk**  
Dwight Probasco  
District 6  
Term Ends: 2023



**Member**  
Ole Larson  
District 3  
Term Ends: 2023



**Member**  
Thomas Bergey  
District 1  
Term Ends: 2024



**Member**  
Jeff Taylor  
District 7  
Term Ends: 2022



**Member**  
Jubilee Underwood  
District 4  
Term Ends: 2024



**Student Advisory  
Board Rep**  
Vanessa Schachle  
2022-2023



THE STATE  
of **ALASKA**  
GOVERNOR MICHAEL J. DUNLEAVY

**Department of Commerce, Community,  
and Economic Development**

DIVISION OF COMMUNITY AND REGIONAL AFFAIRS

550 West Seventh Avenue, Suite 1640  
Anchorage, AK 99501  
Main: 907.269.4501/ 907.269.4581  
Programs fax: 907.269.4539

September 24, 2021

Matanuska-Susitna Borough School District  
District Superintendent  
501 N. Gulkana St  
Palmer, AK 99645

Re: 2021 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:	\$11,765,415,839
Personal Property:	\$1,876,873,288
State Assessed Property (AS 43.56):	\$9,597,770
Total:	<hr/> \$13,651,886,897

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,

A handwritten signature in blue ink, appearing to read "Joe Caissie".

Joseph Caissie,  
Acting State Assessor



## MATANUSKA-SUSITNA BOROUGH

### Office of the Borough Manager

350 East Dahlia Avenue • Palmer, AK 99645

Phone (907) 861-8689 • Fax (907) 861-8669

[Mike.Brown@matsugov.us](mailto:Mike.Brown@matsugov.us)

January 31, 2022

Dr. Randy Trani, Superintendent of Schools  
Matanuska-Susitna Borough School District  
501 North Gulkana Street  
Palmer, AK 99645

Dear Dr. Trani:

In accordance with Matanuska-Susitna Borough Code 3.04.046, Local Education Funding, I am notifying you of the Fiscal Year 2023 amount the Borough will budget for the local education contribution. Based upon the January 18, 2022 preliminary assessment role, the estimated full and true value of taxable real and personal property is \$11,689,436,676.

As mandated by Code at 6.30 mills, the local education funding included in the budget will be \$72,008,566 for Fiscal Year 2023. This is a 9.37% increase in the local education contribution over the Fiscal Year 2022 amount of \$65,841,806.

The increases the Borough has experienced in growth is unprecedented therefore, I will not be proposing a 9.37% increase in revenues for Borough operations. Instead, I will propose a 4.9% increase in revenues in order to lower mill rates to offset the dramatic increase in assessed value thereby managing the additional tax burden on our residents. A 4.9% increase represents the 2021 average annual increase in the consumer price index (CPI) for urban Alaska. This will provide for adequate funding to sustain ongoing operations with growing inflation and support voter approved road infrastructure improvements, without taking on additional debt.

If you have any questions regarding the funding amount please contact, Cheyenne Heindel at (907) 861-8630.

Sincerely,

A handwritten signature in blue ink, appearing to read "MB", with a long horizontal flourish extending to the right.

Michael Brown  
Borough Manager

*Providing Outstanding Borough Services to the Matanuska-Susitna Community*

D-22-10350



THE STATE  
of **ALASKA**  
GOVERNOR MIKE DUNLEAVY

**Department of Education  
& Early Development**

FINANCE & SUPPORT SERVICES

801 West 10<sup>th</sup> Street, Suite 200  
P.O. Box 110500  
Juneau, Alaska 99811-0500  
Main: 907.465.8683  
Meridith.Jones@alaska.gov

February 28, 2022

Alicia Campbell  
Mat-Su Borough School District  
501 N. Gulkana  
Palmer, AK 99645

Dear Ms. Campbell:

The Alaska Department of Education & Early Development has been delegated the authority, by the U.S. Department of Education, to approve Restricted Federal Indirect Cost Rate Proposals pursuant to delegation agreement number 2021-012, effective until June 30, 2023. The FY2023 approved Restricted Federal Indirect Cost Rate for Mat-Su Borough School District is 5.29%. The restricted Federal rate is effective from 7/1/2022 to 6/30/2023.

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](mailto:meridith.jones@alaska.gov).

Sincerely,

A handwritten signature in black ink that reads "Meridith Jones".

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**  
**FY2023 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: 5.29%

Federal Programs - Restricted with Carry Forward

 12/21/2021  
\_\_\_\_\_  
Superintendent's Certification & Date

*Luke Fulp, Deputy Superintendent  
for R. Trani, Supt.*

**DEED USE ONLY**

Your proposal has been accepted and the following rate approved: 5.29%

Federal Programs - Restricted with Carry Forward

This rate becomes effective July 1, 2022 and remains in effect until June 30, 2023 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.



2/25/2022

\_\_\_\_\_  
Alaska Department of Education & Early Development Authorization & Date