

**MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT  
FY 2023-2024 Proposed Adopted Budget**

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

Fund 100 - General Operating Fund

	<b>FY 2020 Actuals</b>	<b>FY 2021 Actuals</b>	<b>FY 2022 Actuals</b>	<b>FY 2023 Spring Revision</b>	<b>FY 2024 Proposed Budget</b>	<b>Change From Spring Revised</b>
011 - Borough Appropriation	60,665,932	62,310,148	76,091,806	68,929,199	<b>71,386,589</b>	2,457,390
044 - Facility Use Fees	86,804	27,521	55,211	45,000	<b>125,000</b>	80,000
046 - Other Local Reimbursement	410,776	456,335	249,174	235,000	<b>267,500</b>	32,500
048 - Other	330,407	531,634	357,458	-	-	-
051 - State Revenue	170,211,256	173,584,717	172,949,037	173,204,884	<b>169,513,635</b>	(3,691,249)
056 - TRS On-Behalf Payments	17,889,178	17,841,542	18,654,054	12,096,936	<b>13,870,000</b>	1,773,064
057 - PERS On-Behalf Payments	2,338,553	3,022,315	2,954,311	1,055,796	<b>1,181,489</b>	125,693
090 - Other State Revenue	3,994,080	64,408	59,289	7,820,312	<b>24,140,696</b>	16,320,384
150 - Direct Federal & E-Rate	1,561,510	1,630,280	1,692,223	965,173	<b>635,411</b>	(329,762)
152 - Medicaid Reimbursement	18,384	501,424	681,942	500,000	<b>500,000</b>	-
<b>Total Revenue</b>	<b>257,506,880</b>	<b>259,970,324</b>	<b>273,744,505</b>	<b>264,852,300</b>	<b>281,620,320</b>	<b>16,768,020</b>
015 - Appropriation from Fund Balance	-	7,780,774	-	5,659,538	-	(5,659,538)
250 - Transfers from Other Gov Sources	-	-	-	10,500,000	-	(10,500,000)
<b>Grand Total</b>	<b>\$ 257,506,880</b>	<b>\$ 267,751,098</b>	<b>\$ 273,744,505</b>	<b>\$ 281,011,838</b>	<b>\$ 281,620,320</b>	<b>\$ 608,482</b>

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

Fund 100 - General Operating Fund

	<b>FY 2020 Actuals</b>	<b>FY 2021 Actuals</b>	<b>FY 2022 Actuals</b>	<b>FY 2023 Spring Revision</b>	<b>FY 2024 Proposed Budget</b>	<b>Change From Spring Revised</b>
011 - Borough Appropriation	60,665,932	62,310,148	76,091,806	68,929,199	<b>71,386,589</b>	2,457,390
044 - Facility Use Fees	86,804	27,521	55,211	95,000	<b>125,000</b>	30,000
046 - Other Local Reimbursement	410,776	456,335	249,174	185,000	<b>267,500</b>	82,500
048 - Other	330,407	531,634	357,458	-	-	-
051 - State Revenue	170,211,256	173,584,717	172,949,037	173,204,884	<b>169,513,635</b>	(3,691,249)
090 - Other State Revenue	3,994,080	64,408	59,289	7,820,312	<b>24,140,696</b>	16,320,384
150 - Direct Federal & E-Rate	1,561,510	1,630,280	1,692,223	965,173	<b>635,411</b>	(329,762)
152 - Medicaid Reimbursement	18,384	501,424	681,942	500,000	<b>500,000</b>	-
<b>Total Revenue</b>	<b>237,279,149</b>	<b>239,106,467</b>	<b>252,136,139</b>	<b>251,699,568</b>	<b>266,568,831</b>	<b>14,869,263</b>
015 - Appropriation from Fund Balance	-	7,780,774	-	5,659,538	-	(5,659,538)
250 - Transfers from Other Gov Sources	-	-	-	10,500,000	-	(10,500,000)
<b>Grand Total</b>	<b>\$ 237,279,149</b>	<b>\$ 246,887,241</b>	<b>\$ 252,136,139</b>	<b>\$ 267,859,106</b>	<b>\$ 266,568,831</b>	<b>\$ (1,290,275)</b>

**MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT  
FY 2023-2024 Proposed Adopted Budget**

**Historic Expenditure Summary  
Expenditure by Function - Including On-Behalf Payments**

Fund 100 - General Operating Fund

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Spring Revision	FY 2024 Proposed Budget	Change From Spring Revised
100 - Instruction	102,760,589	111,385,024	100,891,540	113,515,825	<b>118,012,902</b>	4,497,077
200 - Special Education Instruction	40,592,744	42,572,756	41,829,496	40,762,740	<b>44,544,264</b>	3,781,524
220 - Special Education Support Service	16,421,271	17,473,661	17,843,640	18,964,347	<b>21,191,129</b>	2,226,782
300 - Support Services - Students	9,869,909	10,609,671	9,882,912	10,325,663	<b>11,926,483</b>	1,600,820
350 - Support Services - Instruction	10,629,081	8,937,886	8,403,528	10,846,503	<b>11,545,072</b>	698,569
400 - School Administration	10,243,720	11,055,847	11,264,363	11,076,216	<b>12,315,054</b>	1,238,838
450 - School Admin. Support	10,077,567	10,359,783	10,627,956	10,897,820	<b>11,295,557</b>	397,737
510 - District Administration	1,752,654	1,349,835	1,395,815	1,252,074	<b>1,203,514</b>	(48,560)
550 - District Admin. Support	13,318,020	13,888,552	12,678,699	14,058,338	<b>14,618,950</b>	560,612
600 - Operations & Maintenance	24,432,773	24,476,473	22,952,653	24,768,045	<b>25,387,603</b>	619,558
700 - Student Activities	3,408,857	3,571,305	3,788,750	4,379,904	<b>4,131,240</b>	(248,664)
760 - Student Transportation	-	(75)	(567)	-	-	-
780 - Community Services	-	142	5,257	34,850	<b>53,651</b>	18,801
790 - Food Services	(7,851)	(862)	(6,211)	-	-	-
850 - Debt Service	-	-	1,841,721	1,900,050	<b>1,831,698</b>	(68,352)
880 - Capital Improvement Projects	13,500	-	-	-	-	-
<b>Total Expenditures</b>	<b>243,512,834</b>	<b>255,679,998</b>	<b>243,399,552</b>	<b>262,782,375</b>	<b>278,057,117</b>	<b>15,274,742</b>
900 - Other Financing Uses	10,811,891	12,071,100	25,688,862	7,729,463	<b>3,563,203</b>	(4,166,260)
000 - Undesignated	-	-	-	10,500,000	-	(10,500,000)
<b>Grand Total</b>	<b>\$ 254,324,725</b>	<b>\$ 267,751,098</b>	<b>\$ 269,088,414</b>	<b>\$ 281,011,838</b>	<b>\$ 281,620,320</b>	<b>\$ 608,482</b>

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

Fund 100 - General Operating Fund

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Spring Revision	FY 2024 Proposed Budget	Change From Spring Revised
100 - Instruction	92,115,639	100,668,179	89,751,353	106,515,833	<b>109,976,647</b>	3,460,814
200 - Special Education Instruction	37,392,996	39,198,260	38,458,025	38,592,439	<b>42,126,152</b>	3,533,713
220 - Special Education Support Service	14,945,241	15,940,603	16,170,726	17,929,315	<b>19,944,598</b>	2,015,283
300 - Support Services - Students	8,656,425	9,273,930	8,461,487	9,692,840	<b>11,207,420</b>	1,514,580
350 - Support Services - Instruction	9,674,749	8,004,903	7,448,941	10,317,797	<b>10,973,074</b>	655,277
400 - School Administration	9,002,110	9,822,203	9,935,659	10,152,386	<b>11,209,145</b>	1,056,759
450 - School Admin. Support	9,755,028	9,941,782	10,212,838	10,736,177	<b>11,110,185</b>	374,008
510 - District Administration	1,620,278	1,261,479	1,298,768	1,213,515	<b>1,162,889</b>	(50,626)
550 - District Admin. Support	12,997,840	13,483,270	12,282,220	13,906,925	<b>14,437,605</b>	530,680
600 - Operations & Maintenance	24,001,169	23,925,587	22,429,248	24,569,856	<b>25,165,190</b>	595,334
700 - Student Activities	3,117,978	3,296,740	3,501,948	4,067,660	<b>3,807,374</b>	(260,286)
760 - Student Transportation	-	(75)	(567)	-	-	-
780 - Community Services	-	142	5,257	34,850	<b>53,651</b>	18,801
790 - Food Services	(7,851)	(862)	(6,211)	-	-	-
850 - Debt Service	-	-	1,841,675	1,900,050	<b>1,831,698</b>	(68,352)
880 - Capital Improvement Projects	13,500	-	-	-	-	-
<b>Total Expenditures</b>	<b>223,285,102</b>	<b>234,816,141</b>	<b>221,791,368</b>	<b>249,629,643</b>	<b>263,005,628</b>	<b>13,375,985</b>
900 - Other Financing Uses	10,811,891	12,071,100	25,688,682	7,729,463	<b>3,563,203</b>	(4,166,260)
000 - Undesignated	-	-	-	10,500,000	-	(10,500,000)
<b>Grand Total</b>	<b>\$ 234,096,993</b>	<b>\$ 246,887,241</b>	<b>\$ 247,480,050</b>	<b>\$ 267,859,106</b>	<b>\$ 266,568,831</b>	<b>\$ (1,290,275)</b>

# MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

## FY 2023-2024 Proposed Adopted Budget

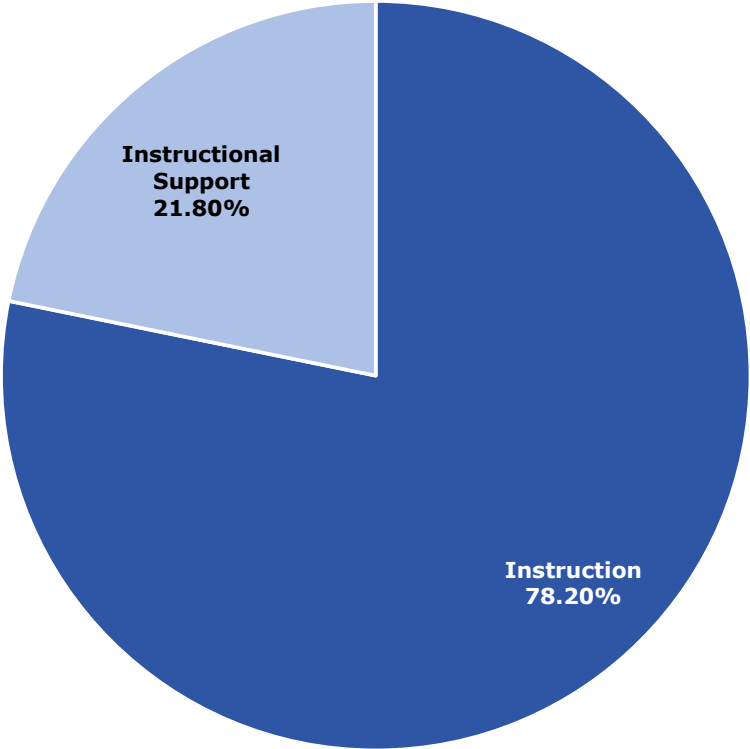
Current Year Expenditure Summary Comparison

70/30 Instructional Support Split by Function

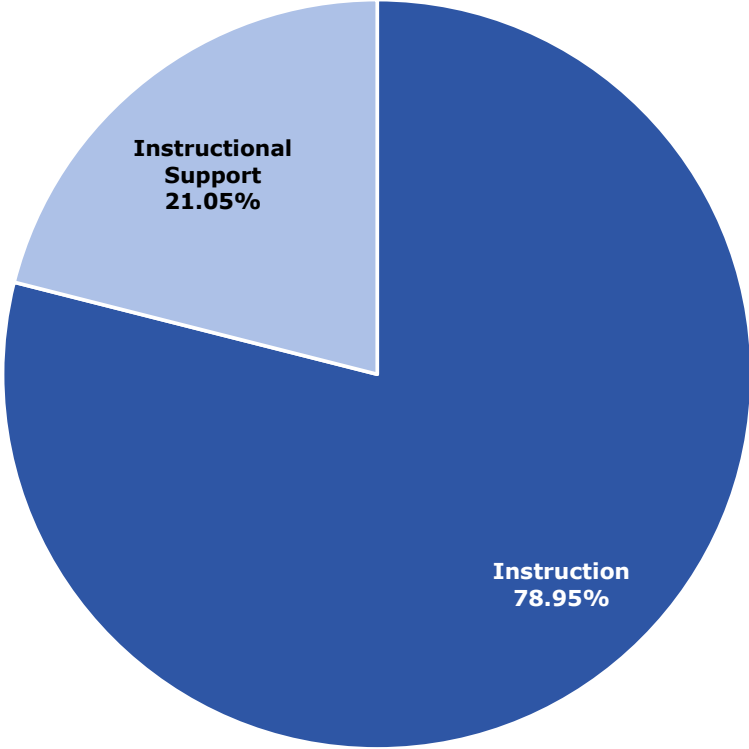
Fund

100 - General Operating Fund

### FY 2023 Spring Revised Budget



### FY 2024 Proposed Budget



**MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT  
FY 2023-2024 Proposed Adopted Budget**

**Historic Expenditure Summary  
Expenditure by Object - Including On-Behalf Payments**

Fund 100 - General Operating Fund

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Spring Revision	FY 2024 Proposed Budget	Change From Spring Revised
310 - Certificated Salaries	95,705,956	101,862,167	93,522,231	99,381,423	107,071,789	7,690,366
320 - Non-Certificated Salaries	35,231,590	35,666,417	37,031,691	37,520,901	38,531,414	1,010,513
360 - Employee Benefits	79,569,060	83,518,863	79,973,537	75,904,427	84,330,884	8,426,457
410 - Professional & Technical Services	5,053,726	5,925,058	5,714,079	10,318,456	9,833,883	(484,573)
420 - Staff Travel	326,339	225,235	268,933	654,176	578,264	(75,912)
425 - Students Travel	817,887	294,598	883,620	1,413,184	845,464	(567,720)
430 - Utility Services	3,091,347	2,093,518	2,128,390	2,578,408	2,352,459	(225,949)
435 - Energy	5,224,492	5,150,148	5,410,655	5,979,134	5,886,113	(93,021)
440 - Other Purchased Services	5,947,502	5,742,947	3,351,193	5,547,460	4,538,841	(1,008,619)
445 - Insurance Bonds & Premiums	2,291,281	2,671,379	2,987,139	3,621,366	4,421,201	799,835
450 - Supplies & Materials	9,260,280	12,283,500	10,307,329	17,149,098	17,249,766	100,668
480 - Tuition & Stipends	-	-	-	129,665	-	(129,665)
490 - Other Expenses	448,071	602,837	870,752	1,276,679	1,309,276	32,597
495 - Indirect Costs	(608,926)	(1,148,677)	(2,383,418)	(2,005,950)	(1,966,178)	39,772
510 - Equipment	1,154,229	762,307	1,491,745	1,413,797	1,242,243	(171,554)
532 - Interest on Long-Term Debt	-	-	187,478	233,985	142,515	(91,470)
533 - Principal on Long-Term Debt	-	-	1,654,197	1,666,065	1,689,183	23,118
540 - Capital Outlay	-	29,700	-	-	-	-
<b>Total Expenditures</b>	<b>243,512,834</b>	<b>255,679,998</b>	<b>243,399,552</b>	<b>262,782,274</b>	<b>\$ 278,057,117</b>	<b>15,274,843</b>
550 - Transfers to Other Funds	10,811,891	3,057,213	-	101	-	(101)
552 - Transfers to Special Revenue Funds	-	943,703	11,928,080	3,048,088	3,169,603	121,515
553 - Transfers to Debt Service Fund	-	393,600	570,469	787,201	393,600	(393,601)
554 - Transfers to Capital Project Funds	-	7,676,584	13,190,313	3,894,174	-	(3,894,174)
562 - Transfers to Other Government Units	-	-	-	10,500,000	-	(10,500,000)
<b>Grand Total</b>	<b>\$ 254,324,725</b>	<b>\$ 267,751,098</b>	<b>\$ 269,088,414</b>	<b>\$ 281,011,838</b>	<b>\$ 281,620,320</b>	<b>\$ 608,482</b>

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

Fund 100 - General Operating Fund

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Spring Revision	FY 2024 Proposed Budget	Change From Spring Revised
310 - Certificated Salaries	95,705,956	101,862,167	93,522,231	99,381,423	107,071,789	7,690,366
320 - Non-Certificated Salaries	35,231,590	35,666,417	37,031,691	37,520,901	38,531,414	1,010,513
360 - Employee Benefits	59,341,328	62,655,006	58,365,174	62,751,695	69,279,395	6,527,700
410 - Professional & Technical Services	5,053,726	5,925,058	5,714,079	10,318,456	9,833,883	(484,573)
420 - Staff Travel	326,339	225,235	268,933	654,176	578,264	(75,912)
425 - Student Travel	817,887	294,598	883,620	1,413,184	845,464	(567,720)
430 - Utility Services	3,091,347	2,093,518	2,128,390	2,578,408	2,352,459	(225,949)
435 - Energy	5,224,492	5,150,148	5,410,655	5,979,134	5,886,113	(93,021)
440 - Other Purchased Services	5,947,502	5,742,947	3,351,193	5,547,460	4,538,841	(1,008,619)
445 - Insurance Bonds & Premiums	2,291,281	2,671,379	2,987,139	3,621,366	4,421,201	799,835
450 - Supplies & Materials	9,260,280	12,283,500	10,307,329	17,149,098	17,249,766	100,668
480 - Tuition & Stipends	-	-	-	129,665	-	(129,665)
490 - Other Expenses	448,071	602,837	870,752	1,276,679	1,309,276	32,597
495 - Indirect Costs	(608,926)	(1,148,677)	(2,383,418)	(2,005,950)	(1,966,178)	39,772
510 - Equipment	1,154,229	762,307	1,491,745	1,413,797	1,242,243	(171,554)
532 - Interest on Long-Term Debt	-	-	187,478	233,985	142,515	(91,470)
533 - Principal on Long-Term Debt	-	-	1,654,197	1,666,065	1,689,183	23,118
540 - Capital Outlay	-	29,700	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 223,285,102</b>	<b>\$ 234,816,141</b>	<b>221,791,188</b>	<b>\$ 249,629,542</b>	<b>\$ 263,005,628</b>	<b>\$ 13,376,086</b>
550 - Transfers to Other Funds	10,811,891	3,057,213	-	101	-	(101)
552 - Transfers to Special Revenue Funds	-	943,703	11,928,080	3,048,088	3,169,603	121,515
553 - Transfers to Debt Service Fund	-	393,600	570,469	787,201	393,600	(393,601)
554 - Transfers to Capital Project Fund	-	7,676,584	13,190,313	3,894,174	-	(3,894,174)
562 - Transfers to Other Government Units	-	-	-	10,500,000	-	(10,500,000)
<b>Grand Total</b>	<b>\$ 234,096,993</b>	<b>\$ 246,887,241</b>	<b>\$ 247,480,050</b>	<b>\$ 267,859,106</b>	<b>\$ 266,568,831</b>	<b>\$ (1,290,275)</b>

**MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT  
FY 2023-2024 Proposed Adopted Budget**

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

Fund 100 - General Operating Fund

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Spring Revision	FY 2024 Proposed Budget	Change From Spring Revised
<b>100 - Instruction</b>	<b>92,115,639</b>	<b>100,668,175</b>	<b>89,751,173</b>	<b>106,515,833</b>	<b>109,976,647</b>	<b>3,460,814</b>
310 - Certificated Salaries	56,929,891	60,133,443	53,156,803	57,245,168	61,110,162	3,864,994
320 - Non-Certificated Salaries	2,543,731	3,653,045	3,938,730	3,986,909	4,418,291	431,382
360 - Benefits & Deductions	24,112,818	26,440,917	22,799,758	25,698,041	27,653,595	1,955,554
410 - Professional & Technical Services	2,181,134	3,152,210	3,392,252	4,799,268	3,828,850	(970,418)
420 - Staff Travel	28,802	9,496	18,846	82,914	25,915	(56,999)
425 - Student Travel	407,946	136,365	253,217	743,451	293,509	(450,145)
430 - Utility Services	395,964	572,124	532,335	394,425	131,549	(262,876)
440 - Other Purchased Services	735,437	376,118	67,434	1,222,481	273,064	(949,417)
445 - Insurance Bonds & Premiums	-	-	-	-	-	-
450 - Supplies & Materials	4,458,144	5,710,863	4,909,560	11,040,353	11,151,085	110,732
480 - Tuition & Stipends	-	-	-	129,665	-	(129,665)
490 - Other Expenses	321,772	457,311	664,917	1,124,056	1,090,830	(33,226)
510 - Equipment	-	26,284	17,323	49,001	-	(49,001)
550 - Transfers to Other Funds	-	-	-	101	-	(101)
<b>200 - Special Education Instruction</b>	<b>37,392,996</b>	<b>39,198,260</b>	<b>38,458,025</b>	<b>38,592,439</b>	<b>42,126,152</b>	<b>3,533,713</b>
310 - Certificated Salaries	14,119,909	15,467,426	14,910,430	14,949,924	16,144,031	1,194,107
320 - Non-Certificated Salaries	9,948,132	9,730,185	9,980,503	9,774,146	10,511,153	737,007
360 - Benefits & Deductions	13,189,803	13,817,841	13,327,530	13,554,565	15,240,634	1,686,069
410 - Professional & Technical Services	4,315	2,043	14,596	15,695	9,000	(6,695)
420 - Staff Travel	2,066	539	1,347	2,000	3,600	1,600
425 - Student Travel	3,482	3,956	4,494	5,829	4,000	(1,829)
430 - Utility Services	-	740	500	200	500	300
440 - Other Purchased Services	229	162	-	-	18,500	18,500
450 - Supplies & Materials	125,040	175,242	218,198	289,960	194,734	(95,226)
490 - Other Expenses	20	127	427	120	-	(120)
<b>220 - Special Education Support Svcs</b>	<b>14,945,241</b>	<b>15,940,603</b>	<b>16,170,726</b>	<b>17,929,315</b>	<b>19,944,598</b>	<b>2,015,283</b>
310 - Certificated Salaries	7,240,582	7,912,182	8,271,795	8,398,223	9,169,603	771,380
320 - Non-Certificated Salaries	1,745,605	1,752,097	1,887,387	1,740,055	1,875,802	135,747
360 - Benefits & Deductions	3,891,322	4,168,374	4,482,299	4,521,706	5,061,833	540,127
410 - Professional & Technical Services	1,713,835	1,704,813	1,204,465	2,678,199	3,198,000	519,801
420 - Staff Travel	79,818	58,820	64,204	108,307	137,760	29,453
425 - Student Travel	14,526	5,055	19,725	11,780	15,000	3,220
430 - Utility Services	149	832	1,105	1,700	1,000	(700)
440 - Other Purchased Services	3,989	27,799	74,699	42,600	45,000	2,400
450 - Supplies & Materials	245,282	309,863	163,686	402,745	430,300	27,555
480 - Tuition & Stipends	-	-	-	-	-	-
490 - Other Expenses	810	769	1,362	9,000	300	(8,700)
510 - Equipment	9,323	-	-	15,000	10,000	(5,000)
<b>300 - Support Services - Students</b>	<b>8,656,425</b>	<b>9,273,930</b>	<b>8,461,487</b>	<b>9,692,840</b>	<b>11,207,420</b>	<b>1,514,580</b>
310 - Certificated Salaries	4,923,970	5,213,171	4,034,623	4,853,070	5,058,961	205,891
320 - Non-Certificated Salaries	1,094,656	1,262,498	1,669,921	1,703,267	2,045,868	342,601
360 - Benefits & Deductions	2,273,315	2,548,784	2,261,823	2,734,054	3,536,879	802,825
410 - Professional & Technical Services	16,873	6,349	168,388	157,384	210,652	53,268
420 - Staff Travel	1,458	1,794	1,495	3,045	2,000	(1,045)
425 - Student Travel	-	-	-	5,122	10,000	4,878
430 - Utility Services	-	-	-	465	-	(465)
440 - Other Purchased Services	20,380	22,833	13,270	40,454	35,496	(4,958)
450 - Supplies & Materials	176,004	214,546	311,267	192,812	204,922	12,110
490 - Other Expenses	2,807	3,954	701	3,167	2,642	(525)
510 - Equipment	146,962	-	-	-	100,000	100,000
<b>350 - Support Services - Instruction</b>	<b>9,674,749</b>	<b>8,004,903</b>	<b>7,448,941</b>	<b>10,317,797</b>	<b>10,973,074</b>	<b>655,277</b>
310 - Certificated Salaries	3,493,257	3,807,157	3,657,436	3,988,312	4,225,665	237,353
320 - Non-Certificated Salaries	1,371,266	820,118	751,262	812,989	785,558	(27,431)
360 - Benefits & Deductions	1,995,340	1,787,745	1,569,668	1,862,603	2,022,369	159,766
410 - Professional & Technical Services	190,552	92,916	111,351	1,537,883	1,883,700	345,817
420 - Staff Travel	48,054	18,297	40,589	217,859	108,443	(109,416)
425 - Student Travel	1,712	-	-	-	1,653	1,653
430 - Utility Services	1,939,228	750,711	805,264	842,309	791,011	(51,298)
440 - Other Purchased Services	14,439	187,759	153,234	175,622	171,924	(3,698)
450 - Supplies & Materials	599,984	505,670	319,785	760,586	864,671	104,085
490 - Other Expenses	13,147	34,531	29,881	46,538	55,580	9,042
510 - Equipment	7,770	-	10,472	73,096	62,500	(10,596)

**MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT**  
**FY 2023-2024 Proposed Adopted Budget**

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

Fund 100 - General Operating Fund

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Spring Revision	FY 2024 Proposed Budget	Change From Spring Revised
<b>400 - School Administration</b>	<b>9,002,110</b>	<b>9,822,203</b>	<b>9,935,659</b>	<b>10,152,386</b>	<b>11,209,145</b>	<b>1,056,759</b>
310 - Certificated Salaries	6,724,639	7,330,830	7,550,300	7,721,989	<b>8,533,245</b>	811,256
360 - Benefits & Deductions	2,176,015	2,392,923	2,272,777	2,338,341	<b>2,555,304</b>	216,963
410 - Professional & Technical Services	1,495	245	50	932	<b>1,500</b>	568
420 - Staff Travel	69,970	64,557	62,477	43,366	<b>88,525</b>	45,159
425 - Student Travel	-	-	-	475	-	(475)
430 - Utility Services	-	165	-	304	-	(304)
440 - Other Purchased Services	500	3,680	15,975	898	-	(898)
450 - Supplies & Materials	24,718	23,441	28,630	35,793	<b>25,021</b>	(10,772)
490 - Other Expenses	4,773	6,361	5,452	8,005	<b>5,550</b>	(2,455)
510 - Equipment	-	-	-	2,283	-	(2,283)
<b>450 - School Admin. Support</b>	<b>9,755,028</b>	<b>9,941,782</b>	<b>10,212,838</b>	<b>10,736,177</b>	<b>11,110,185</b>	<b>374,008</b>
320 - Non-Certificated Salaries	5,408,241	5,353,401	5,631,961	5,876,553	<b>5,979,751</b>	103,198
360 - Benefits & Deductions	3,577,090	3,625,364	3,762,198	3,914,211	<b>4,231,802</b>	317,591
410 - Professional & Technical Services	-	139	55	150	-	(150)
420 - Staff Travel	1,766	635	2,875	13,111	<b>7,075</b>	(6,036)
430 - Utility Services	48,950	40,265	41,513	67,722	<b>60,151</b>	(7,571)
440 - Other Purchased Services	504,805	591,154	545,583	604,572	<b>567,278</b>	(37,294)
450 - Supplies & Materials	213,313	329,614	228,035	248,985	<b>261,628</b>	12,643
490 - Other Expenses	863	1,210	617	4,250	<b>2,500</b>	(1,750)
510 - Equipment	-	-	-	6,623	-	(6,623)
<b>510 - District Administration</b>	<b>1,620,278</b>	<b>1,261,479</b>	<b>1,298,768</b>	<b>1,213,515</b>	<b>1,162,889</b>	<b>(50,626)</b>
310 - Certificated Salaries	623,996	355,627	392,135	267,348	<b>229,885</b>	(37,463)
320 - Non-Certificated Salaries	368,462	390,514	414,226	447,743	<b>349,405</b>	(98,338)
360 - Benefits & Deductions	393,946	350,986	353,480	270,823	<b>355,565</b>	84,742
410 - Professional & Technical Services	30,026	300	-	2,611	<b>3,500</b>	889
420 - Staff Travel	49,606	36,762	36,805	48,263	<b>73,964</b>	25,701
425 - Student Travel	201	-	-	1,967	<b>1,500</b>	(467)
440 - Other Purchased Services	125,055	104,311	83,329	138,369	<b>117,000</b>	(21,369)
450 - Supplies & Materials	19,216	13,758	13,221	32,227	<b>29,190</b>	(3,037)
490 - Other Expenses	9,770	9,220	5,571	4,164	<b>2,880</b>	(1,284)
<b>550 - District Admin. Support</b>	<b>12,997,840</b>	<b>13,483,270</b>	<b>12,282,220</b>	<b>13,906,925</b>	<b>14,437,605</b>	<b>530,680</b>
310 - Certificated Salaries	51,261	3,900	(3,190)	20,567	<b>115,473</b>	94,906
320 - Non-Certificated Salaries	4,911,645	4,910,185	4,957,644	5,295,494	<b>5,367,081</b>	71,587
360 - Benefits & Deductions	2,867,003	2,759,309	2,753,499	2,927,342	<b>3,215,581</b>	288,239
410 - Professional & Technical Services	884,179	924,757	800,656	1,112,583	<b>688,180</b>	(424,403)
420 - Staff Travel	41,554	29,488	37,395	129,281	<b>126,190</b>	(3,091)
430 - Utility Services	15,464	16,799	14,873	53,706	<b>55,222</b>	1,516
440 - Other Purchased Services	1,327,594	913,447	885,590	1,524,997	<b>1,513,880</b>	(11,117)
445 - Insurance Bonds & Premiums	437,954	767,818	1,074,628	1,306,532	<b>1,569,690</b>	263,158
450 - Supplies & Materials	2,071,301	3,585,367	2,645,637	2,290,734	<b>2,671,152</b>	380,418
490 - Other Expenses	16,832	5,077	43,956	31,520	<b>29,942</b>	(1,578)
495 - Indirect Costs	(608,926)	(1,148,677)	(2,383,418)	(2,005,950)	<b>(1,966,178)</b>	39,772
510 - Equipment	981,979	686,100	1,454,950	1,220,119	<b>1,051,392</b>	(168,727)
540 - Capital Outlay	-	29,700	-	-	-	-
<b>600 - Operations &amp; Maintenance</b>	<b>24,001,169</b>	<b>23,925,587</b>	<b>22,429,248</b>	<b>24,569,856</b>	<b>25,165,190</b>	<b>595,334</b>
320 - Non-Certificated Salaries	7,304,696	7,073,663	7,110,196	7,323,769	<b>7,174,611</b>	(149,158)
360 - Benefits & Deductions	4,475,847	4,353,386	4,433,167	4,432,565	<b>4,907,924</b>	475,359
410 - Professional & Technical Services	31,317	38,682	19,067	13,751	<b>10,501</b>	(3,250)
420 - Staff Travel	2,999	3,526	2,899	5,190	<b>4,792</b>	(398)
430 - Utility Services	691,592	710,904	731,794	1,217,577	<b>1,313,026</b>	95,449
435 - Energy	5,224,492	5,150,148	5,410,655	5,979,134	<b>5,886,113</b>	(93,021)
440 - Other Purchased Services	3,093,855	3,303,996	1,343,777	1,610,314	<b>1,671,699</b>	61,385
445 - Insurance Bonds & Premiums	1,853,327	1,903,561	1,912,512	2,314,834	<b>2,851,511</b>	536,677
450 - Supplies & Materials	1,304,013	1,333,937	1,447,574	1,640,590	<b>1,318,013</b>	(322,577)
490 - Other Expenses	10,836	3,860	8,609	9,457	<b>8,649</b>	(808)
510 - Equipment	8,195	49,923	9,000	22,675	<b>18,351</b>	(4,324)
540 - Capital Outlay	-	-	-	-	-	-
<b>700 - Student Activities</b>	<b>3,117,978</b>	<b>3,296,740</b>	<b>3,501,948</b>	<b>4,067,660</b>	<b>3,807,374</b>	<b>(260,286)</b>
310 - Certificated Salaries	1,611,110	1,644,440	1,554,724	1,941,360	<b>2,493,129</b>	551,769
320 - Non-Certificated Salaries	522,405	714,697	685,410	543,362	<b>2,791</b>	(540,571)
360 - Benefits & Deductions	396,772	410,317	355,529	484,505	<b>482,399</b>	(2,106)
410 - Professional & Technical Services	-	2,605	3,200	-	-	-
420 - Staff Travel	246	1,321	-	840	-	(840)
425 - Student Travel	390,020	149,222	606,184	644,560	<b>520,005</b>	(124,555)
430 - Utility Services	107,719	979	1,007	-	-	-
440 - Other Purchased Services	-	211,543	168,302	187,118	<b>125,000</b>	(62,118)
450 - Supplies & Materials	23,265	81,198	18,332	204,915	<b>74,050</b>	(130,865)
490 - Other Expenses	66,441	80,417	109,260	36,000	<b>110,000</b>	74,000
510 - Equipment	-	-	-	25,000	-	(25,000)
<b>760 - Student Transportation</b>	<b>-</b>	<b>(75)</b>	<b>(567)</b>	<b>-</b>	<b>-</b>	<b>-</b>
360 - Benefits & Deductions	-	(75)	(567)	-	-	-

**MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT  
FY 2023-2024 Proposed Adopted Budget**

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

Fund 100 - General Operating Fund

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Spring Revision	FY 2024 Proposed Budget	Change From Spring Revised
<b>780 - Community Services</b>	-	142	5,257	34,850	53,651	18,801
320 - Non-Certificated Salaries	-	-	1,627	12,076	12,738	662
360 - Benefits & Deductions	-	(3)	225	12,939	15,510	2,571
440 - Other Purchased Services	-	145	-	35	-	(35)
450 - Supplies & Materials	-	-	3,405	9,398	25,000	15,602
490 - Other Expenses	-	-	-	402	403	1
<b>790 - Food Services</b>	(7,851)	(862)	(6,211)	-	-	-
320 - Non-Certificated Salaries	92	-	-	-	-	-
360 - Benefits & Deductions	(7,943)	(862)	(6,211)	-	-	-
<b>850 - Debt Service</b>	13,500	-	1,841,675	1,900,050	1,831,698	(68,352)
532 - Interest on Long Term Debt	-	-	187,478	233,985	142,515	(91,470)
533 - Principal on Long Term Debt	-	-	1,654,197	1,666,065	1,689,183	23,118
<b>880 - Capital Improvement Projects</b>	13,500	-	-	-	-	-
440 - Other Purchased Services	13,500	-	-	-	-	-
510 - Equipment	-	-	-	-	-	-
540 - Capital Outlay	-	-	-	-	-	-
<b>900 - Other Financing Uses</b>	10,811,891	12,071,100	25,688,862	18,229,463	3,563,203	(14,666,260)
550 - Transfers to Other Funds	10,811,891	3,057,213	-	-	-	-
552 - Transfers to Special Revenue Funds	-	943,703	11,928,080	3,048,088	3,169,603	121,515
553 - Transfers to Debt Service Fund	-	393,600	570,469	787,201	393,600	(393,601)
554 - Transfers to Capital Project Fund	-	7,676,584	13,190,313	3,894,174	-	(3,894,174)
562 - Transfers to Other Government Units	-	-	-	10,500,000	-	(10,500,000)
<b>Grand Total</b>	<b>\$ 234,110,493</b>	<b>\$ 246,887,237</b>	<b>\$ 247,480,050</b>	<b>\$ 267,859,106</b>	<b>\$ 266,568,831</b>	<b>\$ (1,290,275)</b>

**MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT**  
**FY 2023-2024 Proposed Adopted Budget**

**Historic Expenditure Summary**  
**Expense by Location - Excluding On-Behalf Payments**

Fund

100 - General Operating Fund

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Spring Revision	FY 2024 Proposed Budget	Change From Spring Revised
<b>Elementary School</b>	<b>63,994,264</b>	<b>65,839,482</b>	<b>62,349,350</b>	<b>62,999,745</b>	<b>69,388,384</b>	<b>6,388,639</b>
Big Lake Elementary	3,797,633	4,070,826	3,665,527	3,680,925	<b>4,146,264</b>	465,339
Butte Elementary	2,884,426	2,914,199	2,714,532	3,052,178	<b>3,383,814</b>	331,636
Cottonwood Creek Elementary	4,175,802	4,377,314	3,810,336	4,095,761	<b>4,417,936</b>	322,175
Dena'ina Elementary	3,529,914	3,635,103	3,337,678	3,392,506	<b>3,759,381</b>	366,875
Finger Lake Elementary	3,245,124	3,722,630	3,644,243	3,908,909	<b>4,204,554</b>	295,645
Goose Bay Elementary	3,109,838	3,280,178	3,198,141	3,217,477	<b>3,542,456</b>	324,979
Iditarod Elementary	3,913,723	3,958,353	3,411,364	3,635,926	<b>3,742,044</b>	106,118
Knik Elementary	2,934,738	2,868,406	2,777,883	2,590,885	<b>2,867,931</b>	277,046
Larson Elementary	4,334,680	4,393,604	4,385,182	4,147,819	<b>4,475,100</b>	327,281
Machetanz Elementary	4,030,783	4,537,163	4,172,458	4,195,013	<b>4,638,841</b>	443,828
Meadow Lakes Elementary	3,616,725	3,317,669	3,328,629	3,201,383	<b>3,593,606</b>	392,223
Pioneer Peak Elementary	4,067,376	4,134,663	4,529,466	4,708,650	<b>5,253,115</b>	544,465
Shaw Elementary	4,609,016	4,671,793	4,619,632	4,549,988	<b>5,015,133</b>	465,145
Sherrod Elementary	3,749,219	4,371,988	3,682,427	3,671,492	<b>3,961,048</b>	289,556
Snowshoe Elementary	3,877,784	3,592,800	3,187,933	3,349,811	<b>3,798,402</b>	448,591
Swanson Elementary	4,076,185	4,164,969	4,200,327	3,921,360	<b>4,228,152</b>	306,792
Tanaina Elementary	4,041,298	3,827,824	3,683,591	3,679,662	<b>4,360,607</b>	680,945
<b>Middle School</b>	<b>23,292,507</b>	<b>24,825,489</b>	<b>21,923,341</b>	<b>26,290,811</b>	<b>29,048,777</b>	<b>2,757,966</b>
Colony Middle	5,873,264	5,822,046	5,174,811	5,705,573	<b>6,373,697</b>	668,124
Houston Middle	382,971	331,521	340,750	3,216,561	<b>3,828,648</b>	612,087
Palmer Jr Middle	5,016,198	5,407,003	5,039,863	5,441,039	<b>6,001,399</b>	560,360
Teeland Middle	5,940,846	6,850,951	5,741,352	6,120,388	<b>6,541,861</b>	421,473
Wasilla Middle	6,079,229	6,413,969	5,626,565	5,807,250	<b>6,303,172</b>	495,922
<b>High School</b>	<b>42,509,111</b>	<b>45,656,353</b>	<b>43,572,817</b>	<b>43,571,377</b>	<b>45,050,212</b>	<b>1,478,835</b>
Career & Technical High	5,636,779	6,380,959	6,565,664	7,303,650	<b>7,650,917</b>	347,267
Colony High	7,846,689	8,736,870	8,437,994	9,130,671	<b>9,422,772</b>	292,101
Houston High	363,975	238,188	84,836	4,836,433	<b>5,073,198</b>	236,765
Houston Jr/Sr High	6,895,131	7,349,543	6,651,168	38,848	-	(38,848)
Joe Redington Jr/Sr High	5,793,815	6,188,882	5,819,473	5,710,003	<b>5,864,807</b>	154,804
Palmer High	7,688,791	8,203,504	7,803,986	7,995,042	<b>8,075,979</b>	80,937
Wasilla High	8,283,931	8,558,408	8,209,698	8,556,730	<b>8,962,539</b>	405,809
<b>Small Attendance Area</b>	<b>8,637,554</b>	<b>8,735,789</b>	<b>8,310,047</b>	<b>8,539,718</b>	<b>9,082,099</b>	<b>542,381</b>
Beryozava	260,293	288,641	316,166	277,197	<b>321,664</b>	44,467
Glacier View	827,640	835,002	832,777	794,169	<b>864,545</b>	70,376
Sutton Elementary	894,414	946,217	866,747	765,975	<b>956,819</b>	190,844
Su-Valley Jr/Sr High	2,999,497	3,025,579	2,989,915	3,322,192	<b>3,350,386</b>	28,194
Talkeetna Elementary	1,482,564	1,489,813	1,361,102	1,415,967	<b>1,544,419</b>	128,452
Trapper Creek Elementary	568,658	441,981	434,396	419,901	<b>449,721</b>	29,820
Willow Elementary	1,604,488	1,708,556	1,508,943	1,544,317	<b>1,594,545</b>	50,228
<b>Alternative/Correspondence School</b>	<b>17,548,944</b>	<b>19,788,199</b>	<b>18,030,301</b>	<b>33,106,413</b>	<b>21,867,624</b>	<b>(11,238,789)</b>
Burchell High	2,300,100	2,299,059	1,996,651	2,014,340	<b>2,267,921</b>	253,581
Valley Pathways	1,763,314	1,876,146	1,765,328	1,931,110	<b>2,397,353</b>	466,243
Mat-Su Youth Facility	157,110	101,644	132,678	145,433	<b>140,986</b>	(4,447)
Mat-Su Day School	2,902,736	2,857,738	2,820,585	3,029,846	<b>3,105,621</b>	75,775
Mat-Su Middle College	1,758,329	1,867,899	1,783,076	2,088,136	<b>2,124,985</b>	36,849
Mat-Su Central	8,667,355	10,785,713	9,531,984	23,897,548	<b>11,830,758</b>	(12,066,790)
<b>Charter School</b>	<b>17,827,460</b>	<b>18,501,011</b>	<b>17,728,719</b>	<b>25,998,499</b>	<b>23,734,588</b>	<b>(2,263,911)</b>
Academy Charter	2,760,576	3,059,792	2,439,914	4,042,100	<b>3,292,507</b>	(749,593)
American Charter	2,189,018	2,384,084	2,290,991	3,037,163	<b>2,530,263</b>	(506,900)
Birchtree Charter	4,154,465	4,426,639	4,025,918	5,139,746	<b>4,721,817</b>	(417,929)
Fronteras Charter	3,612,733	3,045,293	3,441,951	3,998,611	<b>3,844,132</b>	(154,479)
Knik Charter	-	-	-	1,771,826	<b>2,539,936</b>	768,110
Midnight Sun Charter	2,601,890	2,522,558	2,681,969	2,938,962	<b>2,844,860</b>	(94,102)
Twindly Bridge Charter	2,508,779	3,062,646	2,847,976	5,070,091	<b>3,961,073</b>	(1,109,018)



**MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT  
FY 2023-2024 Proposed Adopted Budget**

**Historic Expenditure Summary  
Expense by Location - Excluding On-Behalf Payments**

Fund 100 - General Operating Fund

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Spring Revision	FY 2024 Proposed Budget	Change From Spring Revised
<b>District Wide</b>	<b>60,287,154</b>	<b>63,900,374</b>	<b>75,565,475</b>	<b>67,352,543</b>	<b>68,397,147</b>	<b>1,044,604</b>
Accounting Department	739,500	818,349	840,021	831,976	<b>957,735</b>	125,759
Administration Annex West	-	-	-	4,500	-	(4,500)
Administration Building	212,984	201,261	202,699	259,340	<b>273,965</b>	14,625
Budget & Finance	366,744	475,586	496,233	597,884	<b>595,859</b>	(2,025)
Business Services	528,570	404,377	429,751	554,489	<b>457,774</b>	(96,715)
Career & Technical Education	1,235,095	802,907	299,994	336,075	<b>562,136</b>	226,061
Compliance	-	-	132,745	205,496	<b>262,500</b>	57,004
Custodial Services	1,024,754	848,549	983,483	1,053,301	<b>1,063,923</b>	10,622
District Warehouse	377,555	372,370	382,944	492,670	<b>440,618</b>	(52,052)
District Wide Services	13,867,137	11,889,708	25,704,098	11,678,992	<b>7,953,176</b>	(3,725,816)
Education & Instruction	3,511,769	3,937,429	4,174,050	5,295,278	<b>7,884,545</b>	2,589,267
Equal Employment Opportunity	37,610	33,498	431	83,399	<b>5,497</b>	(77,902)
Facilities	6,261,641	6,421,344	6,847,195	6,633,410	<b>6,400,467</b>	(232,943)
Federal Programs	1,510,922	1,647,743	1,562,084	1,700,505	<b>1,911,618</b>	211,113
Food Service	313,439	147,052	138,919	-	-	-
Health Services	77,559	141,570	88,316	32,073	<b>31,942</b>	(131)
Human Resources and Labor Relations	1,064,643	1,083,381	1,232,160	1,371,895	<b>1,270,849</b>	(101,046)
Information & Technology	8,400,332	9,284,194	9,073,090	9,829,100	<b>8,936,640</b>	(892,460)
Medicaid Reimbursement	39,881	63,922	114,350	82,277	<b>84,229</b>	1,952
Office of the Superintendent	524,664	462,688	516,436	501,717	<b>465,539</b>	(36,178)
Operating Reserves	-	-	-	3,041,464	<b>429,788</b>	(2,611,676)
Payroll Department	704,126	714,463	718,729	833,364	<b>648,056</b>	(185,308)
Planning & Demography	-	-	80,083	-	-	-
Public Information Office	212,416	197,929	190,445	230,513	<b>247,015</b>	16,502
Purchasing Department	716,573	613,893	620,122	683,591	<b>762,978</b>	79,387
Quality Schools	546,770	455,315	377,673	564,256	<b>598,721</b>	34,465
Risk Management	2,706,528	3,165,036	3,225,377	3,930,719	<b>4,767,154</b>	836,435
Safety & Emergency Preparedness	175,458	286,722	165,854	252,844	<b>220,100</b>	(32,744)
School Board	369,203	321,803	305,541	374,364	<b>428,968</b>	54,604
Student Support Services	14,282,527	15,626,444	16,329,302	15,696,749	<b>17,319,940</b>	1,623,191
Student Transportation	351,028	3,164,571	99	-	<b>3,170,026</b>	3,170,026
Talented & Gifted Program	127,728	318,270	333,252	200,302	<b>245,389</b>	45,087
<b>Grand Total</b>	<b>\$ 234,096,993</b>	<b>\$ 247,246,698</b>	<b>\$ 247,480,050</b>	<b>\$ 267,859,106</b>	<b>\$ 266,568,831</b>	<b>\$ (1,290,275)</b>