

**MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT**  
**FY 2023-2024 Fall Revised Budget**

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

Fund 100 - General Operating Fund

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Revised Budget	FY 2024 Adopted Budget	FY 2024 Fall Revision	Change From Adopted
011 - Borough Appropriation	62,310,148	76,091,806	68,929,199	71,389,589	<b>71,389,589</b>	-
044 - Facility Use Fees	27,521	55,211	95,000	125,000	<b>125,000</b>	-
046 - Other Local Reimbursement	456,335	249,174	185,000	267,500	<b>267,500</b>	-
048 - Other	531,634	357,458	-	-	-	-
051 - State Revenue	173,584,717	172,949,037	173,204,884	169,513,635	<b>169,513,635</b>	-
090 - Other State Revenue	64,408	59,289	7,820,312	24,140,696	<b>12,096,913</b>	(12,043,783)
150 - Direct Federal & E-Rate	1,630,280	1,692,223	965,173	635,411	<b>635,411</b>	-
152 - Medicaid Reimbursement	501,424	681,942	500,000	500,000	<b>500,000</b>	-
<b>Total Revenue</b>	<b>239,106,467</b>	<b>252,136,139</b>	<b>251,699,568</b>	<b>266,571,831</b>	<b>254,528,048</b>	<b>(12,043,783)</b>
015 - Appropriation from Fund Balance	7,780,774	-	5,659,538	-	<b>7,367,779</b>	7,367,779
250 - Transfers from Other Gov Sources	-	-	10,500,000	-	-	-
<b>Grand Total</b>	<b>\$ 246,887,241</b>	<b>\$ 252,136,139</b>	<b>\$ 267,859,106</b>	<b>\$ 266,571,831</b>	<b>\$ 261,895,827</b>	<b>\$ (4,676,004)</b>

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

Fund 100 - General Operating Fund

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Revised Budget	FY 2024 Adopted Budget	FY 2024 Fall Revision	Change From Adopted
310 - Certificated Salaries	101,862,167	93,522,231	107,071,789	107,071,789	<b>100,877,665</b>	(6,194,124)
320 - Non-Certificated Salaries	35,666,417	37,031,691	38,531,414	38,531,414	<b>37,379,777</b>	(1,151,637)
360 - Employee Benefits	62,655,006	58,365,174	69,279,395	69,282,395	<b>65,406,989</b>	(3,875,406)
410 - Professional & Technical Services	5,925,058	5,714,079	9,833,883	9,833,883	<b>9,856,008</b>	22,125
420 - Staff Travel	225,235	268,933	578,264	578,264	<b>525,203</b>	(53,061)
425 - Student Travel	294,598	883,620	845,464	845,464	<b>816,945</b>	(28,519)
430 - Utility Services	2,093,518	2,128,390	2,352,459	2,352,459	<b>2,352,459</b>	-
435 - Energy	5,150,148	5,410,655	5,886,113	5,886,113	<b>5,886,113</b>	-
440 - Other Purchased Services	5,742,947	3,351,193	4,538,841	4,538,841	<b>4,588,467</b>	49,626
445 - Insurance Bonds & Premiums	2,671,379	2,987,139	4,421,201	4,421,201	<b>4,028,777</b>	(392,424)
450 - Supplies & Materials	12,283,500	10,307,329	17,249,766	17,249,766	<b>23,278,421</b>	6,028,655
480 - Tuition & Stipends	-	-	-	-	<b>500,478</b>	500,478
490 - Other Expenses	602,837	870,752	1,309,276	1,309,276	<b>1,329,276</b>	20,000
495 - Indirect Costs	(1,148,677)	(2,383,418)	(1,966,178)	(1,966,178)	<b>(1,966,178)</b>	-
510 - Equipment	762,307	1,491,745	1,242,243	1,242,243	<b>1,242,243</b>	-
532 - Interest on Long-Term Debt	-	187,478	142,515	142,515	<b>143,693</b>	1,178
533 - Principal on Long-Term Debt	-	1,654,197	1,689,183	1,689,183	<b>1,721,288</b>	32,105
540 - Capital Outlay	29,700	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 234,816,137</b>	<b>\$ 221,791,188</b>	<b>\$ 263,005,628</b>	<b>\$ 263,008,628</b>	<b>\$ 257,967,624</b>	<b>\$ (5,041,004)</b>
550 - Transfers to Other Funds	3,057,213	-	-	-	-	-
552 - Transfers to Special Revenue Funds	943,703	11,928,080	3,169,603	3,169,603	<b>3,169,603</b>	-
553 - Transfers to Debt Service Fund	393,600	570,469	393,600	393,600	<b>393,600</b>	-
554 - Transfers to Capital Project Fund	7,676,584	13,190,313	-	-	<b>365,000</b>	365,000
562 - Transfers to Other Government Units	-	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 246,887,237</b>	<b>\$ 247,480,050</b>	<b>\$ 266,568,831</b>	<b>\$ 266,571,831</b>	<b>\$ 261,895,827</b>	<b>\$ (4,676,004)</b>

The amounts contained in the "Change From" column includes ALL budget transfers that have occurred since the adoption of budget (06/07/2023)

**MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT  
FY 2023-2024 Fall Revised Budget**

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

Fund 100 - General Operating Fund

	<b>FY 2021 Actuals</b>	<b>FY 2022 Actuals</b>	<b>FY 2023 Revised Budget</b>	<b>FY 2024 Adopted Budget</b>	<b>FY 2024 Fall Revision</b>	<b>Change From Adopted</b>
100 - Instruction	100,668,179	89,751,353	106,515,833	109,979,647	<b>111,077,702</b>	1,098,055
200 - Special Education Instruction	39,198,260	38,458,025	38,592,439	42,126,152	<b>39,526,920</b>	(2,599,232)
220 - Special Education Support Service	15,940,603	16,170,726	17,929,315	19,944,598	<b>19,155,963</b>	(788,635)
300 - Support Services - Students	9,273,930	8,461,487	9,692,840	11,207,420	<b>10,504,452</b>	(702,968)
350 - Support Services - Instruction	8,004,903	7,448,941	10,317,797	10,973,074	<b>10,853,268</b>	(119,806)
400 - School Administration	9,822,203	9,935,659	10,152,386	11,209,145	<b>10,736,610</b>	(472,535)
450 - School Admin. Support	9,941,782	10,212,838	10,736,177	11,110,185	<b>10,755,031</b>	(355,154)
510 - District Administration	1,261,479	1,298,768	1,213,515	1,162,889	<b>1,150,232</b>	(12,657)
550 - District Admin. Support	13,483,270	12,282,220	13,906,925	14,437,605	<b>14,141,067</b>	(296,538)
600 - Operations & Maintenance	23,925,587	22,429,248	24,569,856	25,165,190	<b>24,340,706</b>	(824,484)
700 - Student Activities	3,296,740	3,501,948	4,067,660	3,807,374	<b>3,792,526</b>	(14,848)
760 - Student Transportation	(75)	(567)	-	-	-	-
780 - Community Services	142	5,257	34,850	53,651	<b>68,166</b>	14,515
790 - Food Services	(862)	(6,211)	-	-	-	-
850 - Debt Service	-	1,841,675	1,900,050	1,831,698	<b>1,864,981</b>	33,283
880 - Capital Improvement Projects	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>234,816,141</b>	<b>221,791,368</b>	<b>249,629,643</b>	<b>263,008,628</b>	<b>257,967,624</b>	<b>(5,041,004)</b>
900 - Other Financing Uses	12,071,100	25,688,682	7,729,463	3,563,203	<b>3,928,203</b>	365,000
000 - Undesignated	-	-	10,500,000	-	-	-
<b>Grand Total</b>	<b>\$ 246,887,241</b>	<b>\$ 247,480,050</b>	<b>\$ 267,859,106</b>	<b>\$ 266,571,831</b>	<b>\$ 261,895,827</b>	<b>\$ 261,895,827</b>

*The amounts contained in the "Change From" column includes ALL budget transfers that have occurred since the adoption of budget (06/07/2023)*

**MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT**  
**FY 2023-2024 Fall Revised Budget**

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

Fund 100 - General Operating Fund

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Revised Budget	FY 2024 Adopted Budget	FY 2024 Fall Revision	Change From Adopted
<b>100 - Instruction</b>	<b>100,668,175</b>	<b>89,751,173</b>	<b>106,515,833</b>	<b>109,976,647</b>	<b>111,077,702</b>	<b>1,101,055</b>
310 - Certificated Salaries	60,133,443	53,156,803	57,245,168	61,110,162	56,882,482	(4,227,680)
320 - Non-Certificated Salaries	3,653,045	3,938,730	3,986,909	4,418,291	4,258,713	(159,578)
360 - Benefits & Deductions	26,440,917	22,799,758	25,698,041	27,653,595	27,170,444	(483,151)
410 - Professional & Technical Services	3,152,210	3,392,252	4,799,268	3,828,850	3,838,850	10,000
420 - Staff Travel	9,496	18,846	82,914	25,915	24,706	(1,209)
425 - Student Travel	136,365	253,217	743,451	293,306	293,306	-
430 - Utility Services	572,124	532,335	394,425	131,549	131,549	-
440 - Other Purchased Services	376,118	67,434	1,222,481	273,064	276,371	3,307
450 - Supplies & Materials	5,710,863	4,909,560	11,040,353	11,151,085	16,609,973	5,458,888
480 - Tuition & Stipends	-	-	129,665	-	500,478	500,478
490 - Other Expenses	457,311	664,917	1,124,056	1,090,830	1,090,830	-
510 - Equipment	26,284	17,323	49,001	-	-	-
550 - Transfers to Other Funds	-	-	101	-	-	-
<b>200 - Special Education Instruction</b>	<b>39,198,260</b>	<b>38,458,025</b>	<b>38,592,439</b>	<b>42,126,152</b>	<b>39,526,920</b>	<b>(2,599,232)</b>
310 - Certificated Salaries	15,467,426	14,910,430	14,949,924	16,144,031	15,082,133	(1,061,898)
320 - Non-Certificated Salaries	9,730,185	9,980,503	9,774,146	10,511,153	10,254,339	(256,814)
360 - Benefits & Deductions	13,817,841	13,327,530	13,554,565	15,240,634	13,950,539	(1,290,095)
410 - Professional & Technical Services	2,043	14,596	15,695	9,000	18,125	9,125
420 - Staff Travel	539	1,347	2,000	3,600	4,050	450
425 - Student Travel	3,956	4,494	5,829	4,000	4,000	-
430 - Utility Services	740	500	200	500	500	-
440 - Other Purchased Services	162	-	-	18,500	18,500	-
450 - Supplies & Materials	175,242	218,198	289,960	194,734	194,734	-
490 - Other Expenses	127	427	120	-	-	-
<b>220 - Special Education Support Svcs</b>	<b>15,940,603</b>	<b>16,170,726</b>	<b>17,929,315</b>	<b>19,944,598</b>	<b>19,155,963</b>	<b>(788,635)</b>
310 - Certificated Salaries	7,912,182	8,271,795	8,398,223	9,169,603	8,953,973	(215,630)
320 - Non-Certificated Salaries	1,752,097	1,887,387	1,740,055	1,875,802	1,739,588	(136,214)
360 - Benefits & Deductions	4,168,374	4,482,299	4,521,706	5,061,833	4,623,677	(438,156)
410 - Professional & Technical Services	1,704,813	1,204,465	2,678,199	3,198,000	3,198,000	-
420 - Staff Travel	58,820	64,204	108,307	137,760	139,125	1,365
425 - Student Travel	5,055	19,725	11,780	15,000	15,000	-
430 - Utility Services	832	1,105	1,700	1,000	1,000	-
440 - Other Purchased Services	27,799	74,699	42,600	45,000	45,000	-
450 - Supplies & Materials	309,863	163,686	402,745	430,300	430,300	-
490 - Other Expenses	769	1,362	9,000	300	300	-
510 - Equipment	-	-	15,000	10,000	10,000	-
<b>300 - Support Services - Students</b>	<b>9,273,930</b>	<b>8,461,487</b>	<b>9,692,840</b>	<b>11,207,420</b>	<b>10,504,452</b>	<b>(702,968)</b>
310 - Certificated Salaries	5,213,171	4,034,623	4,853,070	5,058,961	5,098,648	39,687
320 - Non-Certificated Salaries	1,262,498	1,669,921	1,703,267	2,045,868	1,876,081	(169,787)
360 - Benefits & Deductions	2,548,784	2,261,823	2,734,054	3,536,879	2,963,444	(573,435)
410 - Professional & Technical Services	6,349	168,388	157,384	210,652	210,652	-
420 - Staff Travel	1,794	1,495	3,045	2,000	2,624	624
425 - Student Travel	-	-	5,122	10,000	10,000	-
430 - Utility Services	-	-	465	-	-	-
440 - Other Purchased Services	22,833	13,270	40,454	35,496	35,496	-
450 - Supplies & Materials	214,546	311,267	192,812	204,922	204,865	(57)
490 - Other Expenses	3,954	701	3,167	2,642	2,642	-
510 - Equipment	-	-	-	100,000	100,000	-
<b>350 - Support Services - Instruction</b>	<b>8,004,903</b>	<b>7,448,941</b>	<b>10,317,797</b>	<b>10,973,074</b>	<b>10,853,268</b>	<b>(119,806)</b>
310 - Certificated Salaries	3,807,157	3,657,436	3,988,312	4,225,665	3,985,348	(240,317)
320 - Non-Certificated Salaries	820,118	751,262	812,989	785,558	727,576	(57,982)
360 - Benefits & Deductions	1,787,745	1,569,668	1,862,603	2,022,369	1,836,338	(186,031)
410 - Professional & Technical Services	92,916	111,351	1,537,883	1,883,700	1,886,700	3,000
420 - Staff Travel	18,297	40,589	217,859	108,443	106,967	(1,476)
425 - Student Travel	-	-	-	1,653	1,653	-
430 - Utility Services	750,711	805,264	842,309	791,011	791,011	-
440 - Other Purchased Services	187,759	153,234	175,622	171,924	172,124	200
450 - Supplies & Materials	505,670	319,785	760,586	864,671	1,227,471	362,800
490 - Other Expenses	34,531	29,881	46,538	55,580	55,580	-
510 - Equipment	-	10,472	73,096	62,500	62,500	-

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

Fund 100 - General Operating Fund

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Revised Budget	FY 2024 Adopted Budget	FY 2024 Fall Revision	Change From Adopted
<b>400 - School Administration</b>	<b>9,822,203</b>	<b>9,935,659</b>	<b>10,152,386</b>	<b>11,209,145</b>	<b>10,736,610</b>	<b>(472,535)</b>
310 - Certificated Salaries	7,330,830	7,550,300	7,721,989	8,533,245	8,063,691	(469,554)
360 - Benefits & Deductions	2,392,923	2,272,777	2,338,341	2,555,304	2,580,418	25,114
410 - Professional & Technical Services	245	50	932	1,500	1,500	-
420 - Staff Travel	64,557	62,477	43,366	88,525	60,430	(28,095)
425 - Student Travel	-	-	475	-	-	-
430 - Utility Services	165	-	304	-	-	-
440 - Other Purchased Services	3,680	15,975	898	-	-	-
450 - Supplies & Materials	23,441	28,630	35,793	25,021	25,021	-
490 - Other Expenses	6,361	5,452	8,005	5,550	5,550	-
510 - Equipment	-	-	2,283	-	-	-
<b>450 - School Admin. Support</b>	<b>9,941,782</b>	<b>10,212,838</b>	<b>10,736,177</b>	<b>11,110,185</b>	<b>10,755,031</b>	<b>(355,154)</b>
320 - Non-Certificated Salaries	5,353,401	5,631,961	5,876,553	5,979,751	5,894,611	(85,140)
360 - Benefits & Deductions	3,625,364	3,762,198	3,914,211	4,231,802	3,956,764	(275,038)
410 - Professional & Technical Services	139	55	150	-	-	-
420 - Staff Travel	635	2,875	13,111	7,075	7,075	-
430 - Utility Services	40,265	41,513	67,722	60,151	60,151	-
440 - Other Purchased Services	591,154	545,583	604,572	567,278	567,278	-
450 - Supplies & Materials	329,614	228,035	248,985	261,628	266,652	5,024
490 - Other Expenses	1,210	617	4,250	2,500	2,500	-
510 - Equipment	-	-	6,623	-	-	-
<b>510 - District Administration</b>	<b>1,261,479</b>	<b>1,298,768</b>	<b>1,213,515</b>	<b>1,162,889</b>	<b>1,150,232</b>	<b>(50,626)</b>
310 - Certificated Salaries	355,627	392,135	267,348	229,885	250,155	20,270
320 - Non-Certificated Salaries	390,514	414,226	447,743	349,405	339,496	(9,909)
360 - Benefits & Deductions	350,986	353,480	270,823	355,565	343,342	(12,223)
410 - Professional & Technical Services	300	-	2,611	3,500	3,500	-
420 - Staff Travel	36,762	36,805	48,263	73,964	63,044	(10,920)
425 - Student Travel	-	-	1,967	1,500	1,500	-
440 - Other Purchased Services	104,311	83,329	138,369	117,000	117,125	125
450 - Supplies & Materials	13,758	13,221	32,227	29,190	29,190	-
490 - Other Expenses	9,220	5,571	4,164	2,880	2,880	-
<b>550 - District Admin. Support</b>	<b>13,483,270</b>	<b>12,282,220</b>	<b>13,906,925</b>	<b>14,437,605</b>	<b>14,141,067</b>	<b>(296,538)</b>
310 - Certificated Salaries	3,900	(3,190)	20,567	115,473	113,492	(1,981)
320 - Non-Certificated Salaries	4,910,185	4,957,644	5,295,494	5,367,081	5,230,782	(136,299)
360 - Benefits & Deductions	2,759,309	2,753,499	2,927,342	3,215,581	3,100,855	(114,726)
410 - Professional & Technical Services	924,757	800,656	1,112,583	688,180	688,180	-
420 - Staff Travel	29,488	37,395	129,281	126,190	115,150	(11,040)
430 - Utility Services	16,799	14,873	53,706	55,222	55,222	-
440 - Other Purchased Services	913,447	885,590	1,524,997	1,513,880	1,513,880	-
445 - Insurance Bonds & Premiums	767,818	1,074,628	1,306,532	1,569,690	1,537,198	(32,492)
450 - Supplies & Materials	3,585,367	2,645,637	2,290,734	2,671,152	2,671,152	-
490 - Other Expenses	5,077	43,956	31,520	29,942	29,942	-
495 - Indirect Costs	(1,148,677)	(2,383,418)	(2,005,950)	(1,966,178)	(1,966,178)	-
510 - Equipment	686,100	1,454,950	1,220,119	1,051,392	1,051,392	-
540 - Capital Outlay	29,700	-	-	-	-	-
<b>600 - Operations &amp; Maintenance</b>	<b>23,925,587</b>	<b>22,429,248</b>	<b>24,569,856</b>	<b>25,165,190</b>	<b>24,340,706</b>	<b>(824,484)</b>
320 - Non-Certificated Salaries	7,073,663	7,110,196	7,323,769	7,174,611	7,020,936	(153,675)
360 - Benefits & Deductions	4,353,386	4,433,167	4,432,565	4,907,924	4,380,337	(527,587)
410 - Professional & Technical Services	38,682	19,067	13,751	10,501	10,501	-
420 - Staff Travel	3,526	2,899	5,190	4,792	2,032	(2,760)
430 - Utility Services	710,904	731,794	1,217,577	1,313,026	1,313,026	-
435 - Energy	5,150,148	5,410,655	5,979,134	5,886,113	5,886,113	-
440 - Other Purchased Services	3,303,996	1,343,777	1,610,314	1,671,699	1,689,169	17,470
445 - Insurance Bonds & Premiums	1,903,561	1,912,512	2,314,834	2,851,511	2,491,579	(359,932)
450 - Supplies & Materials	1,333,937	1,447,574	1,640,590	1,318,013	1,520,013	202,000
490 - Other Expenses	3,860	8,609	9,457	8,649	8,649	-
510 - Equipment	49,923	9,000	22,675	18,351	18,351	-
<b>700 - Student Activities</b>	<b>3,296,740</b>	<b>3,501,948</b>	<b>4,067,660</b>	<b>3,807,374</b>	<b>3,792,526</b>	<b>(14,848)</b>
310 - Certificated Salaries	1,644,440	1,554,724	1,941,360	2,493,129	2,456,108	(37,021)
320 - Non-Certificated Salaries	714,697	685,410	543,362	2,791	2,791	-
360 - Benefits & Deductions	410,317	355,529	484,505	482,399	484,567	2,168
410 - Professional & Technical Services	2,605	3,200	-	-	-	-
420 - Staff Travel	1,321	-	840	-	-	-
425 - Student Travel	149,222	606,184	644,560	520,005	491,486	(28,519)
430 - Utility Services	979	1,007	-	-	-	-
440 - Other Purchased Services	211,543	168,302	187,118	125,000	153,524	28,524
450 - Supplies & Materials	81,198	18,332	204,915	74,050	74,050	-
490 - Other Expenses	80,417	109,260	36,000	110,000	130,000	20,000
510 - Equipment	-	-	25,000	-	-	-
<b>760 - Student Transportation</b>	<b>(75)</b>	<b>(567)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
360 - Benefits & Deductions	(75)	(567)	-	-	-	-

**MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT  
FY 2023-2024 Fall Revised Budget**

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

Fund 100 - General Operating Fund

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Revised Budget	FY 2024 Adopted Budget	FY 2024 Fall Revision	Change From Adopted
<b>780 - Community Services</b>	<b>142</b>	<b>5,257</b>	<b>34,850</b>	<b>53,651</b>	<b>68,166</b>	<b>14,515</b>
320 - Non-Certificated Salaries	-	1,627	12,076	12,738	<b>26,499</b>	13,761
360 - Benefits & Deductions	(3)	225	12,939	15,510	<b>16,264</b>	754
440 - Other Purchased Services	145	-	35	-	-	-
450 - Supplies & Materials	-	3,405	9,398	25,000	<b>25,000</b>	-
490 - Other Expenses	-	-	402	403	<b>403</b>	-
<b>790 - Food Services</b>	<b>(862)</b>	<b>(6,211)</b>	-	-	-	-
320 - Non-Certificated Salaries	-	-	-	-	-	-
360 - Benefits & Deductions	(862)	(6,211)	-	-	-	-
<b>850 - Debt Service</b>	-	<b>1,841,675</b>	<b>1,900,050</b>	<b>1,831,698</b>	<b>1,864,981</b>	<b>33,283</b>
532 - Interest on Long Term Debt	-	187,478	233,985	142,515	<b>143,693</b>	1,178
533 - Principal on Long Term Debt	-	1,654,197	1,666,065	1,689,183	<b>1,721,288</b>	32,105
<b>880 - Capital Improvement Projects</b>	-	-	-	-	-	-
440 - Other Purchased Services	-	-	-	-	-	-
510 - Equipment	-	-	-	-	-	-
540 - Capital Outlay	-	-	-	-	-	-
<b>900 - Other Financing Uses</b>	<b>12,071,100</b>	<b>25,688,862</b>	<b>18,229,463</b>	<b>3,563,203</b>	<b>3,928,203</b>	<b>365,000</b>
550 - Transfers to Other Funds	3,057,213	-	-	-	-	-
552 - Transfers to Special Revenue Funds	943,703	11,928,080	3,048,088	3,169,603	3,169,603	-
553 - Transfers to Debt Service Fund	393,600	570,469	787,201	393,600	393,600	-
554 - Transfers to Capital Project Fund	7,676,584	13,190,313	3,894,174	-	365,000	365,000
562 - Transfers to Other Government Units	-	-	10,500,000	-	-	-
<b>Grand Total</b>	<b>\$ 246,887,237</b>	<b>\$ 247,480,050</b>	<b>\$ 267,859,106</b>	<b>\$ 266,568,831</b>	<b>\$ 261,895,827</b>	<b>\$ (4,710,973)</b>

The amounts contained in the "Change From" column includes ALL budget transfers that have occurred since the adoption of budget (06/07/2023)

**MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT**  
**FY 2023-2024 Fall Revised Budget**

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

Fund

100 - General Operating Fund

	<b>FY 2021 Actuals</b>	<b>FY 2022 Actuals</b>	<b>FY 2023 Revised Budget</b>	<b>FY 2024 Adopted Budget</b>	<b>FY 2024 Fall Revision</b>	<b>Change From Adopted</b>
<b>Elementary School</b>	<b>65,839,482</b>	<b>62,349,350</b>	<b>62,999,745</b>	<b>69,388,384</b>	<b>64,139,816</b>	<b>(5,248,568)</b>
Big Lake Elementary	4,070,826	3,665,527	3,680,925	4,146,264	<b>3,922,107</b>	(224,157)
Butte Elementary	2,914,199	2,714,532	3,052,178	3,383,814	<b>3,066,022</b>	(317,792)
Cottonwood Creek Elementary	4,377,314	3,810,336	4,095,761	4,417,936	<b>3,836,789</b>	(581,147)
Dena'ina Elementary	3,635,103	3,337,678	3,392,506	3,759,381	<b>3,520,500</b>	(238,881)
Finger Lake Elementary	3,722,630	3,644,243	3,908,909	4,204,554	<b>4,093,991</b>	(110,563)
Goose Bay Elementary	3,280,178	3,198,141	3,217,477	3,542,456	<b>3,347,076</b>	(195,380)
Iditarod Elementary	3,958,353	3,411,364	3,635,926	3,742,044	<b>3,763,215</b>	21,171
Knik Elementary	2,868,406	2,777,883	2,590,885	2,867,931	<b>2,618,338</b>	(249,593)
Larson Elementary	4,393,604	4,385,182	4,147,819	4,475,100	<b>4,388,510</b>	(86,590)
Machetanz Elementary	4,537,163	4,172,458	4,195,013	4,638,841	<b>4,179,840</b>	(459,001)
Meadow Lakes Elementary	3,317,669	3,328,629	3,201,383	3,593,606	<b>3,026,077</b>	(567,529)
Pioneer Peak Elementary	4,134,663	4,529,466	4,708,650	5,253,115	<b>4,614,851</b>	(638,264)
Shaw Elementary	4,671,793	4,619,632	4,549,988	5,015,133	<b>4,948,169</b>	(66,964)
Sherrod Elementary	4,371,988	3,682,427	3,671,492	3,961,048	<b>3,524,625</b>	(436,423)
Snowshoe Elementary	3,592,800	3,187,933	3,349,811	3,798,402	<b>3,386,826</b>	(411,576)
Swanson Elementary	4,164,969	4,200,327	3,921,360	4,228,152	<b>3,925,525</b>	(302,627)
Tanaina Elementary	3,827,824	3,683,591	3,679,662	4,360,607	<b>3,977,355</b>	(383,252)
<b>Middle School</b>	<b>24,825,489</b>	<b>21,923,341</b>	<b>26,290,811</b>	<b>29,048,777</b>	<b>26,334,348</b>	<b>(2,714,429)</b>
Colony Middle	5,822,046	5,174,811	5,705,573	6,373,697	<b>5,619,759</b>	(753,938)
Houston Middle	331,521	340,750	3,216,561	3,828,648	<b>3,411,052</b>	(417,596)
Palmer Jr Middle	5,407,003	5,039,863	5,441,039	6,001,399	<b>5,639,917</b>	(361,482)
Teeland Middle	6,850,951	5,741,352	6,120,388	6,541,861	<b>5,894,569</b>	(647,292)
Wasilla Middle	6,413,969	5,626,565	5,807,250	6,303,172	<b>5,769,051</b>	(534,121)
<b>High School</b>	<b>45,656,353</b>	<b>43,572,817</b>	<b>43,571,377</b>	<b>45,050,212</b>	<b>43,034,867</b>	<b>(2,015,345)</b>
Career & Technical High	6,380,959	6,565,664	7,303,650	7,650,917	<b>7,480,208</b>	(170,709)
Colony High	8,736,870	8,437,994	9,130,671	9,422,772	<b>8,646,532</b>	(776,240)
Houston High	238,188	84,836	4,836,433	5,073,198	<b>5,045,644</b>	(27,554)
Houston Jr/Sr High	7,349,543	6,651,168	38,848	-	-	-
Joe Redington Jr/Sr High	6,188,882	5,819,473	5,710,003	5,864,807	<b>5,674,761</b>	(190,046)
Palmer High	8,203,504	7,803,986	7,995,042	8,075,979	<b>7,621,070</b>	(454,909)
Wasilla High	8,558,408	8,209,698	8,556,730	8,962,539	<b>8,566,652</b>	(395,887)
<b>Small Attendance Area</b>	<b>8,735,789</b>	<b>8,310,047</b>	<b>8,539,718</b>	<b>9,082,099</b>	<b>8,556,812</b>	<b>(525,287)</b>
Beryozava	288,641	316,166	277,197	321,664	<b>294,640</b>	(27,024)
Glacier View	835,002	832,777	794,169	864,545	<b>850,194</b>	(14,351)
Sutton Elementary	946,217	866,747	765,975	956,819	<b>899,634</b>	(57,185)
Su-Valley Jr/Sr High	3,025,579	2,989,915	3,322,192	3,350,386	<b>3,071,684</b>	(278,702)
Talkeetna Elementary	1,489,813	1,361,102	1,415,967	1,544,419	<b>1,424,519</b>	(119,900)
Trapper Creek Elementary	441,981	434,396	419,901	449,721	<b>497,042</b>	47,321
Willow Elementary	1,708,556	1,508,943	1,544,317	1,594,545	<b>1,519,099</b>	(75,446)
<b>Alternative/Correspondence School</b>	<b>19,788,199</b>	<b>18,030,301</b>	<b>33,106,413</b>	<b>21,867,624</b>	<b>23,650,590</b>	<b>1,782,966</b>
Burchell High	2,299,059	1,996,651	2,014,340	2,267,921	<b>2,009,708</b>	(258,213)
Valley Pathways	1,876,146	1,765,328	1,931,110	2,397,353	<b>2,100,692</b>	(296,661)
Mat-Su Youth Facility	101,644	132,678	145,433	140,986	<b>156,558</b>	15,572
Mat-Su Day School	2,857,738	2,820,585	3,029,846	3,105,621	<b>2,896,526</b>	(209,095)
Mat-Su Middle College	1,867,899	1,783,076	2,088,136	2,124,985	<b>2,122,970</b>	(2,015)
Mat-Su Central	10,785,713	9,531,984	23,897,548	11,830,758	<b>14,364,136</b>	2,533,378
<b>Charter School</b>	<b>18,501,011</b>	<b>17,728,719</b>	<b>25,998,499</b>	<b>23,734,588</b>	<b>27,658,279</b>	<b>3,923,691</b>
Academy Charter	3,059,792	2,439,914	4,042,100	3,292,507	<b>3,701,391</b>	408,884
American Charter	2,384,084	2,290,991	3,037,163	2,530,263	<b>2,786,820</b>	256,557
Birchtree Charter	4,426,639	4,025,918	5,139,746	4,721,817	<b>5,517,778</b>	795,961
Fronteras Charter	3,045,293	3,441,951	3,998,611	3,844,132	<b>4,283,244</b>	439,112
Knik Charter	-	-	1,771,826	2,539,936	<b>2,807,893</b>	267,957
Midnight Sun Charter	2,522,558	2,681,969	2,938,962	2,844,860	<b>3,046,736</b>	201,876
Twindly Bridge Charter	3,062,646	2,847,976	5,070,091	3,961,073	<b>5,514,417</b>	1,553,344

**MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT  
FY 2023-2024 Fall Revised Budget**

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

Fund 100 - General Operating Fund

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Revised Budget	FY 2024 Adopted Budget	FY 2024 Fall Revision	Change From Adopted
<b>District Wide</b>	<b>63,900,374</b>	<b>75,565,475</b>	<b>67,352,543</b>	<b>68,397,147</b>	<b>68,521,115</b>	<b>123,968</b>
Accounting Department	818,349	840,021	831,976	957,735	866,467	(91,268)
Administration Annex West	-	-	4,500	-	-	-
Administration Building	201,261	202,699	259,340	273,965	274,288	323
Budget & Finance	475,586	496,233	597,884	595,859	655,646	59,787
Business Services	404,377	429,751	554,489	457,774	420,425	(37,349)
Career & Technical Education	802,907	299,994	336,075	562,136	310,557	(251,579)
Compliance	-	132,745	205,496	262,500	32,500	(230,000)
Custodial Services	848,549	983,483	1,053,301	1,063,923	805,100	(258,823)
District Warehouse	372,370	382,944	492,670	440,618	535,326	94,708
District Wide Services	11,889,708	25,704,098	11,678,992	7,953,176	13,326,615	5,373,439
Equal Employment Opportunity	33,498	431	83,399	5,497	30,994	25,497
Facilities	6,421,344	6,847,195	6,633,410	6,400,467	6,471,212	70,745
Federal Programs	1,647,743	1,562,084	1,700,505	1,911,618	1,689,743	(221,875)
Food Service	147,052	138,919	-	-	-	-
Health Services	141,570	88,316	32,073	31,942	32,181	239
Human Resources and Labor Relations	1,083,381	1,232,160	1,371,895	1,270,849	1,071,335	(199,514)
Information & Technology	9,284,194	9,073,090	9,829,100	8,936,640	5,113,455	(3,823,185)
Medicaid Reimbursement	63,922	114,350	82,277	84,229	84,455	226
Office of Student Support	15,626,444	16,329,302	15,696,749	17,319,940	16,724,023	(595,917)
Office of Teaching & Learning	3,937,429	4,174,050	5,295,278	7,884,545	5,831,686	(2,052,859)
Office of the Superintendent	462,688	516,436	501,717	465,539	449,888	(15,651)
Operating Reserves	-	-	3,041,464	429,788	2,997,164	2,567,376
Payroll Department	714,463	718,729	833,364	648,056	793,610	145,554
Planning & Demography	-	80,083	-	-	-	-
Public Information Office	197,929	190,445	230,513	247,015	232,918	(14,097)
Purchasing Department	613,893	620,122	683,591	762,978	739,346	(23,632)
Quality Schools	455,315	377,673	564,256	598,721	566,764	(31,957)
Risk Management	3,165,036	3,225,377	3,930,719	4,767,154	4,389,461	(377,693)
Safety & Emergency Preparedness	286,722	165,854	252,844	220,100	202,465	(17,635)
School Board	321,803	305,541	374,364	428,968	457,568	28,600
Student Transportation	3,164,571	99	-	3,170,026	3,170,026	-
Talented & Gifted Program	318,270	333,252	200,302	245,389	245,897	508
<b>Grand Total</b>	<b>\$ 247,246,698</b>	<b>\$ 247,480,050</b>	<b>\$ 267,859,106</b>	<b>\$ 266,568,831</b>	<b>\$ 261,895,827</b>	<b>\$ (4,673,004)</b>

The amounts contained in the "Change From" column includes ALL budget transfers that have occurred since the adoption of budget (06/07/2023)

**MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT**  
**FY 2023-2024 Fall Revised Budget**

**Historic Revenue Summary**  
**Revenue by Object**

Fund 325 - American Rescue Plan (ARP): Elementary & Secondary School Emergency Relief Fund (ESSER III)

	<b>FY 2022 Original Budget</b>	<b>FY 2022 Actuals</b>	<b>FY 2023 Actuals*</b>	<b>FY 2024 Beginning Budget</b>	<b>FY 2024 Fall Revised</b>	<b>Change From Beginning</b>
151 - Federal Revenue Thru State	35,565,364	12,083,636	5,999,630	8,702,065	17,587,009	8,884,944
<b>Total Revenue</b>	<b>35,565,364</b>	<b>12,083,636</b>	<b>5,999,630</b>	<b>8,702,065</b>	<b>17,587,009</b>	<b>8,884,944</b>
250 - Transfers From Other Funds	-	-	-	-	-	-
<b>Grand Total</b>	<b>35,565,364</b>	<b>12,083,636</b>	<b>\$ 5,999,630</b>	<b>\$ 8,702,065</b>	<b>\$ 17,587,009</b>	<b>\$ 8,884,944</b>

**Historic Expenditure Summary**  
**Expenditure by Function**

Fund 325 - American Rescue Plan (ARP): Elementary & Secondary School Emergency Relief Fund (ESSER III)

	<b>FY 2022 Original Budget</b>	<b>FY 2022 Actuals</b>	<b>FY 2023 Actuals*</b>	<b>FY 2024 Beginning Budget</b>	<b>FY 2024 Fall Revised</b>	<b>Change From Beginning</b>
100 - Instruction	13,088,743	9,679,747	5,010,047	7,491,334	12,051,318	4,559,984
200 - Special Education Instruction	-	79,846	-	100,802	882,969	-
300 - Support Services - Students	1,234,748	1,130,674	-	872,444	956,664	84,220
350 - Support Services - Instruction	19,934,794	134,653	111,183	217,154	2,698,154	2,481,000
400 - School Administration	-	-	7,992	-	-	-
450 - School Admin. Support	-	-	183,803	8,045	8,045	-
550 - District Admin. Support	920,015	188,088	298,306	-	977,574	977,574
600 - Operations & Maintenance	387,064	-	326,026	12,286	12,286	-
<b>Grand Total</b>	<b>\$ 35,565,364</b>	<b>\$ 11,213,008</b>	<b>\$ 5,937,356</b>	<b>\$ 8,702,065</b>	<b>\$ 17,587,009</b>	<b>\$ 8,102,777</b>

**Historic Expenditure Summary**  
**Expenditure by Object**

Fund 325 - American Rescue Plan (ARP): Elementary & Secondary School Emergency Relief Fund (ESSER III)

	<b>FY 2022 Original Budget</b>	<b>FY 2022 Actuals</b>	<b>FY 2023 Actuals*</b>	<b>FY 2024 Beginning Budget**</b>	<b>FY 2024 Fall Revised</b>	<b>Change From Beginning</b>
310 - Certificated Salaries	14,107,962	7,307,644	3,033,610	5,875,729	12,771,531	6,895,802
320 - Non-Certificated Salaries	2,355,000	376,064	512,338	243,229	206,744	(36,484)
360 - Employee Benefits	6,803,544	3,274,318	1,607,499	1,971,690	3,001,802	1,030,112
410 - Professional & Technical Services	650,000	70,700	85,135	120,671	138,613	17,942
420 - Staff Travel	-	4,674	3,177	37,573	37,573	-
425 - Student Travel	-	509	9,454	14,236	14,236	-
430 - Utility Services	-	-	540	225	225	-
440 - Other Purchased Services	-	156,852	225,514	46,345	46,345	-
450 - Supplies & Materials	5,400,000	186,356	161,783	172,367	172,367	-
480 - Tuition & Stipends	-	-	-	-	-	-
490 - Other Expenses	2,856,249	-	-	220,000	220,000	-
495 - Indirect Costs	2,208,609	706,519	298,306	-	977,573	977,573
510 - Equipment	1,184,000	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 35,565,364</b>	<b>\$ 12,083,636</b>	<b>\$ 5,937,356</b>	<b>\$ 8,702,065</b>	<b>\$ 17,587,009</b>	<b>\$ 8,884,944</b>
550 - Transfers to Other Funds	-	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 35,565,364</b>	<b>\$ 12,083,636</b>	<b>\$ 5,937,356</b>	<b>\$ 8,702,065</b>	<b>\$ 17,587,009</b>	<b>\$ 8,884,944</b>

\*FY 2023 Actuals are unaudited

\*\*Grant is pending Substantial approval from the State. The amounts that will be presented to the Board for acceptance (pending this approval) will be the Revised budget shown here.



**MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT  
FY 2023-2024 Fall Revised Budget**

**Historic Revenue Summary  
Revenue by Object**

Fund 500 - Capital Improvement Plan (CIP)

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Spring Revision	FY 2024 Beginning Budget*	FY 2024 Fall Revision	Change From Beginning
015 - Appropriation from Fund Balance	-	1,037,585	14,152,175	3,336,624	<b>3,336,624</b>	-
250 - Transfers from Other Funds	7,297,358	13,190,313	3,247,873	-	<b>365,000</b>	365,000
<b>Grand Total</b>	<b>\$ 7,297,358</b>	<b>\$ 14,227,898</b>	<b>\$ 17,400,048</b>	<b>\$ 3,336,624</b>	<b>\$ 3,701,624</b>	<b>\$ 365,000</b>

**Historic Expenditure Summary  
Expenditure by Object**

Fund 500 - Capital Improvement Plan (CIP)

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Spring Revision	FY 2024 Beginning Budget*	FY 2024 Fall Revision	Change From Beginning
310 - Certificated Salaries	-	1,772	-	-	-	-
320 - Non-Certificated Salaries	-	-	-	-	-	-
360 - Employee Benefits	-	277	-	-	-	-
410 - Professional & Technical Services	33,207	186,525	2,894,757	232,582	<b>232,582</b>	-
440 - Other Purchased Services	1,120,351	141,091	3,204,039	1,574,597	<b>1,939,597</b>	365,000
450 - Supplies & Materials	49,058	47,162	7,382	-	-	-
490 - Other Expenses	971	-	15,000	923,700	<b>923,700</b>	-
510 - Equipment	93,771	158,925	578,870	548,950	<b>548,950</b>	-
520 - Land Acquisition	-	-	-	-	-	-
540 - Other Capital Outlay	-	501,833	200,000	639	<b>639</b>	-
<b>Total Expenditure</b>	<b>1,297,358</b>	<b>1,037,585</b>	<b>6,900,048</b>	<b>3,280,468</b>	<b>3,645,468</b>	<b>365,000</b>
551 - Transfers to General Fund	-	-	10,500,000	56,156	<b>56,156</b>	-
562 - Transfers to Other Government Units	6,000,000	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 7,297,358</b>	<b>\$ 1,037,585</b>	<b>\$ 17,400,048</b>	<b>\$ 3,336,624</b>	<b>\$ 3,701,624</b>	<b>\$ 365,000</b>

**FY 2021 Expenditure Summary  
Expenditure by Project**

Fund 500 - Capital Improvement Plan (CIP)

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Spring Revision	FY 2024 Beginning Budget*	FY 2024 Fall Revision	Change From Beginning
0000 - Unclassified	6,000,000	-	-	-	-	-
0204 - Code Compliance	43,323	-	203,710	80,619	<b>80,619</b>	-
0213 - Vehicle Refresh	-	31,535	118,465	161,393	<b>161,393</b>	-
0216 - PE & Playgroud Refresh	-	17,662	338	150,000	<b>150,000</b>	-
0220 - Parking Lot Refresh	-	-	400,000	-	-	-
0221 - Charter School FF&E	-	-	692,755	85,000	<b>85,000</b>	-
0222 - Exterior Upgrades	-	267,739	-	-	-	-
0226 - Road & Field Refresh	-	33,362	145,079	212,501	<b>212,501</b>	-
0229 - Fencing/Security Upgrade	11,322	-	10	85,000	<b>85,000</b>	-
0260 - Water And Sewer Refresh	-	77,620	6,150	10	<b>10</b>	-
0263 - Classroom Expansion	543,538	223,604	96,581	9,292	<b>9,292</b>	-
0270 - Building Equipment & Security	101,817	153,242	1,623,829	652,258	<b>652,258</b>	-
0271 - Fleet Vehicle Refresh	27,600	102,567	214,837	224,698	<b>224,698</b>	-
0277 - Mechanical Electrical & Plumbing	34,062	68,413	421,625	236,175	<b>601,175</b>	365,000
0287 - Energy Improvements	-	-	3,626	21,161	<b>21,161</b>	-
0296 - Audio Visual Systems	80,759	7,161	-	-	-	-
0297 - Talketna Roof	384,084	-	-	-	-	-
0298 - PJMS Renovations	70,853	-	752	300,139	<b>300,139</b>	-
0301 - New Construction	-	54,680	13,472,291	1,118,378	<b>1,118,378</b>	-
<b>Grand Total</b>	<b>\$ 7,297,358</b>	<b>\$ 1,037,585</b>	<b>\$ 17,400,048</b>	<b>\$ 17,400,048</b>	<b>\$ 3,701,624</b>	<b>\$ 365,000</b>

The amounts contained in the "Change From" column includes ALL budget transfers that have occurred since the beginning of the Fiscal Year

\*Beginning budget is an estimate based on current available carryover as of 08/28/2023, and is subject to change pending the final Audit.