

**MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT  
FY 2025-2026 Fall Budget Revision**

**Historic Revenue Summary  
Use of Fund Balance - Excluding On-Behalf Payments**

Fund 100 - General Operating Fund Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	FY 2026 Fall Revised	Change from Revised
District Use of Fund Balance	14,602,330	2,500,000	2,500,000	-
Charter Unassigned Fund Balance	3,479,528	881,777	2,989,558	2,107,781
Charter Student Allotment Carryover	941,904	-	615,375	615,375
MSC Student Allotment Carryover	1,940,307	-	2,576,600	2,576,600
<b>Grand Total</b>	<b>\$ 20,964,069</b>	<b>\$ 3,381,777</b>	<b>\$ 8,681,533</b>	<b>\$ 5,299,756</b>

**MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT**  
**FY 2025-2026 Fall Budget Revision**

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

Fund 100 - General Operating Fund Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
011 - Borough Appropriation	74,881,853	77,883,127	-	77,883,127	77,883,126	(1)
044 - Other Local Revenue	120,885	85,000	-	85,000	85,000	-
046 - Other Local Reimbursement	348,829	318,171	-	318,171	318,171	-
047 - Federal E-Rate Reimbursements	1,434,309	1,231,376	-	1,231,376	1,231,376	-
048 - Other	44,664	65,000	-	65,000	65,000	-
050 - State Foundation Funding	164,151,214	188,299,159	-	188,299,159	188,299,159	-
090 - Other State Revenue	24,112,242	65,942	-	65,942	65,942	-
140 - Direct Federal	116,005	-	-	-	-	-
150 - Medicaid Reimbursement	836,489	742,775	-	742,775	742,775	-
<b>Total Revenue</b>	<b>266,046,490</b>	<b>268,690,550</b>	<b>-</b>	<b>268,690,550</b>	<b>268,690,549</b>	<b>(1)</b>
015 - Appropriation from Fund Balance	20,964,069	3,381,777	-	3,381,777	8,681,533	5,299,756
250 - Transfers from Other Gov Sources	-	-	-	-	312,400	312,400
<b>Grand Total</b>	<b>\$ 287,010,559</b>	<b>\$ 272,072,327</b>	<b>\$ -</b>	<b>\$ 272,072,327</b>	<b>\$ 277,684,482</b>	<b>\$ 5,612,155</b>

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

Fund 100 - General Operating Fund Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
310 - Certificated Salaries	113,530,065	109,557,606	(406,772)	109,150,834	110,679,083	1,528,249
320 - Non-Certificated Salaries	43,263,985	43,836,896	(152,334)	43,684,562	43,295,850	(388,712)
360 - Employee Benefits & Deductions	69,522,151	66,772,283	(228,827)	66,543,456	65,360,341	(1,183,115)
410 - Professional & Technical Services	12,214,006	9,839,637	45,037	9,884,674	10,066,551	181,877
420 - Staff Travel	521,910	516,031	(78)	515,953	515,953	-
425 - Students Travel	1,050,284	796,050	(103,952)	692,098	692,098	-
430 - Utility Services	2,647,977	2,491,219	76	2,491,295	2,492,275	980
435 - Energy	6,753,227	6,701,586	-	6,701,586	6,701,586	-
440 - Other Purchased Services	4,645,588	3,937,958	20,051	3,958,009	4,020,009	62,000
445 - Insurance & Bond Premiums	4,033,614	4,311,176	-	4,311,176	4,311,176	-
450 - Supplies & Materials	18,974,777	14,383,782	47,283	14,431,065	19,808,441	5,377,376
480 - Tuition & Stipends	104,026	105,000	33	105,033	105,033	-
490 - Other Expenses	1,752,047	1,438,371	827,483	2,265,854	2,265,854	-
495 - Indirect Costs	(866,465)	(940,994)	-	(940,994)	(940,994)	-
510 - Equipment	992,242	1,533,516	(48,000)	1,485,516	1,485,516	-
532 - Interest on Long-Term Debt	160,544	93,872	-	93,872	93,872	-
533 - Principal on Long-Term Debt	1,727,468	1,539,388	-	1,539,388	1,572,888	33,500
<b>Total Expenditures</b>	<b>281,027,444</b>	<b>266,913,377</b>	<b>-</b>	<b>266,913,377</b>	<b>272,525,532</b>	<b>5,612,155</b>
550 - Transfers to Other Funds	715	-	-	-	-	-
552 - Transfers to Special Revenue Funds	4,258,799	4,446,640	-	4,446,640	4,446,640	-
553 - Transfers to Debt Service Fund	593,601	120,000	-	120,000	120,000	-
554 - Transfers to Capital Project Funds	680,000	-	-	-	-	-
562 - Transfers to Other Government Units	450,000	592,310	-	592,310	592,310	-
<b>Grand Total</b>	<b>\$ 287,010,559</b>	<b>\$ 272,072,327</b>	<b>\$ -</b>	<b>\$ 272,072,327</b>	<b>\$ 277,684,482</b>	<b>\$ 5,612,155</b>

**MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT  
FY 2025-2026 Fall Budget Revision**

**Historic Expenditure Summary**

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

Fund 100 - General Operating Fund Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
100 - Instruction	120,833,306	112,006,557	120,515	112,127,072	118,213,847	6,086,775
200 - Special Education Instruction	44,241,946	45,065,907	(124,887)	44,941,020	44,607,242	(333,778)
220 - Special Education Support Service	16,926,370	15,264,247	(557,929)	14,706,318	14,609,039	(97,279)
300 - Support Services - Students	12,358,967	11,922,843	186,772	12,109,615	12,136,611	26,996
350 - Support Services - Instruction	12,161,839	11,365,984	(204,196)	11,161,788	10,658,642	(503,146)
400 - School Administration	11,211,921	11,027,180	157,977	11,185,156	11,594,477	409,321
450 - School Admin. Support Services	11,937,743	11,603,977	(242)	11,603,735	11,572,436	(31,299)
510 - District Administration	1,271,634	1,156,736	-	1,156,736	1,187,867	31,131
550 - District Admin. Support Services	17,597,315	16,580,056	951,999	17,532,054	17,571,787	39,733
600 - Operations & Maintenance	26,697,071	26,255,242	1,767	26,257,009	26,284,157	27,148
700 - Student Activities	3,810,558	2,955,258	(476,482)	2,478,776	2,401,383	(77,393)
780 - Community Services	91,477	76,132	(55,294)	20,838	21,284	446
850 - Debt Service	1,888,012	1,633,260	-	1,633,260	1,666,760	33,500
<b>Total Expenditures</b>	<b>281,028,159</b>	<b>266,913,377</b>	<b>-</b>	<b>266,913,377</b>	<b>272,525,532</b>	<b>5,612,155</b>
900 - Other Financing Uses	5,982,400	5,158,950	-	5,158,950	5,158,950	-
<b>Grand Total</b>	<b>\$ 287,010,559</b>	<b>\$ 272,072,327</b>	<b>\$ -</b>	<b>\$ 272,072,327</b>	<b>\$ 277,684,482</b>	<b>\$ 5,612,155</b>

**MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT**  
**FY 2025-2026 Fall Budget Revision**

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

Fund 100 - General Operating Fund Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
<b>100 - Instruction</b>	<b>120,833,306</b>	<b>112,006,557</b>	<b>120,515</b>	<b>112,127,072</b>	<b>118,213,847</b>	<b>6,086,775</b>
310 - Certificated Salaries	68,402,191	65,022,109	75,695	65,097,804	66,561,594	1,463,790
320 - Non-Certificated Salaries	4,476,061	5,360,367	266	5,360,633	5,131,550	(229,083)
360 - Employee Benefits & Deductions	28,753,330	25,691,985	693	25,692,678	25,245,504	(447,174)
410 - Professional & Technical Services	5,709,723	5,271,261	(88,285)	5,182,976	5,237,382	54,406
420 - Staff Travel	51,346	47,895	-	47,895	47,895	-
425 - Student Travel	316,909	225,054	-	225,054	225,054	-
430 - Utility Services	283,631	343,043	-	343,043	343,043	-
440 - Other Purchased Services	184,303	178,043	6,900	184,943	184,943	-
450 - Supplies & Materials	11,106,678	8,513,092	121,015	8,634,107	13,878,943	5,244,836
480 - Tuition & Stipends	104,026	105,000	33	105,033	105,033	-
490 - Other Expenses	1,444,394	1,248,708	4,198	1,252,906	1,252,906	-
550 - Transfers to Other Funds	715	-	-	-	-	-
<b>200 - Special Education Instruction</b>	<b>44,241,946</b>	<b>45,065,907</b>	<b>(124,887)</b>	<b>44,941,020</b>	<b>44,607,242</b>	<b>(333,778)</b>
310 - Certificated Salaries	16,437,463	16,162,231	(126,105)	16,036,126	15,976,023	(60,103)
320 - Non-Certificated Salaries	12,246,767	12,991,210	35,690	13,026,900	12,886,736	(140,164)
360 - Employee Benefits & Deductions	15,320,431	15,673,610	(34,472)	15,639,138	15,505,627	(133,511)
410 - Professional & Technical Services	55,381	45,425	-	45,425	45,425	-
420 - Staff Travel	7,743	2,805	-	2,805	2,805	-
425 - Student Travel	5,055	3,520	-	3,520	3,520	-
430 - Utility Services	500	383	-	383	383	-
440 - Other Purchased Services	-	213	(213)	-	-	-
450 - Supplies & Materials	165,076	171,208	141	171,349	171,349	-
490 - Other Expenses	3,530	15,302	72	15,374	15,374	-
<b>220 - Special Education Support Svcs</b>	<b>16,926,370</b>	<b>15,264,247</b>	<b>(557,929)</b>	<b>14,706,318</b>	<b>14,609,039</b>	<b>(97,279)</b>
310 - Certificated Salaries	6,173,106	6,316,999	(315,779)	6,001,220	6,000,177	(1,043)
320 - Non-Certificated Salaries	2,376,518	1,962,974	(226,510)	1,736,464	1,736,464	-
360 - Employee Benefits & Deductions	3,884,965	3,779,999	(230,065)	3,549,934	3,453,698	(96,236)
410 - Professional & Technical Services	3,926,809	2,767,943	214,425	2,982,368	2,982,368	-
420 - Staff Travel	81,046	73,350	-	73,350	73,350	-
425 - Student Travel	1,500	630	-	630	630	-
440 - Other Purchased Services	69,221	44,035	-	44,035	44,035	-
450 - Supplies & Materials	410,179	314,492	-	314,492	314,492	-
490 - Other Expenses	3,026	3,825	-	3,825	3,825	-
<b>300 - Support Services - Students</b>	<b>12,358,967</b>	<b>11,922,843</b>	<b>186,772</b>	<b>12,109,615</b>	<b>12,136,611</b>	<b>26,996</b>
310 - Certificated Salaries	6,218,185	5,953,222	131,093	6,084,315	6,143,756	59,441
320 - Non-Certificated Salaries	2,133,040	2,072,203	0	2,072,203	2,165,169	92,966
360 - Employee Benefits & Deductions	3,167,048	3,175,702	58,692	3,234,394	3,020,983	(213,411)
410 - Professional & Technical Services	465,447	391,850	-	391,850	481,321	89,471
420 - Staff Travel	3,630	1,664	-	1,664	1,664	-
430 - Utility Services	-	7,650	-	7,650	7,650	-
440 - Other Purchased Services	38,565	39,650	-	39,650	39,650	-
450 - Supplies & Materials	241,503	229,102	14,987	244,089	242,618	(1,471)
490 - Other Expenses	905	1,800	-	1,800	1,800	-
510 - Equipment	90,644	50,000	(18,000)	32,000	32,000	-
<b>350 - Support Services - Instruction</b>	<b>12,161,839</b>	<b>11,365,984</b>	<b>(204,196)</b>	<b>11,161,788</b>	<b>10,658,642</b>	<b>(503,146)</b>
310 - Certificated Salaries	5,825,148	5,833,235	(61,017)	5,772,219	5,585,885	(186,334)
320 - Non-Certificated Salaries	908,550	953,047	(37,617)	915,430	712,550	(202,880)
360 - Employee Benefits & Deductions	2,679,510	2,728,444	(33,520)	2,694,924	2,410,981	(283,943)
410 - Professional & Technical Services	413,491	168,347	(81,103)	87,244	125,244	38,000
420 - Staff Travel	202,986	237,655	-	237,655	237,655	-
430 - Utility Services	1,052,041	840,540	-	840,540	840,540	-
440 - Other Purchased Services	122,062	88,706	-	88,706	88,706	-
450 - Supplies & Materials	893,009	487,538	9,061	496,599	628,610	132,011
490 - Other Expenses	55,395	19,121	-	19,121	19,121	-
510 - Equipment	9,647	9,350	-	9,350	9,350	-

**MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT**  
**FY 2025-2026 Fall Budget Revision**

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

Fund 100 - General Operating Fund Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
<b>400 - School Administration</b>	<b>11,211,921</b>	<b>11,027,180</b>	<b>157,976</b>	<b>11,185,156</b>	<b>11,594,477</b>	<b>409,321</b>
310 - Certificated Salaries	8,312,575	8,165,560	134,747	8,300,307	8,600,922	300,615
360 - Employee Benefits & Deductions	2,832,861	2,809,533	22,829	2,832,362	2,941,068	108,706
410 - Professional & Technical Services	7,450	6,301	-	6,301	6,301	-
420 - Staff Travel	24,234	16,219	-	16,219	16,219	-
440 - Other Purchased Services	2,566	-	-	-	-	-
450 - Supplies & Materials	24,548	28,221	511	28,732	28,732	-
490 - Other Expenses	7,687	1,346	(111)	1,235	1,235	-
<b>450 - School Admin. Support Services</b>	<b>11,937,743</b>	<b>11,603,977</b>	<b>(242)</b>	<b>11,603,735</b>	<b>11,572,436</b>	<b>(31,299)</b>
320 - Non-Certificated Salaries	6,550,724	6,406,967	(0)	6,406,967	6,463,495	56,528
360 - Employee Benefits & Deductions	4,418,603	4,431,541	(241)	4,431,300	4,343,473	(87,827)
420 - Staff Travel	11,554	5,238	-	5,238	5,238	-
430 - Utility Services	59,059	44,588	(111)	44,477	44,477	-
440 - Other Purchased Services	621,919	539,158	111	539,269	539,269	-
450 - Supplies & Materials	254,288.01	172,642	-	172,642	172,642	-
490 - Other Expenses	21,596	3,842	-	3,842	3,842	-
<b>510 - District Administration</b>	<b>1,271,634</b>	<b>1,156,736</b>	<b>(0)</b>	<b>1,156,736</b>	<b>1,187,867</b>	<b>31,131</b>
310 - Certificated Salaries	419,836	441,516	(0)	441,516	441,516	-
320 - Non-Certificated Salaries	257,389	239,549	(0)	239,549	247,280	7,731
360 - Employee Benefits & Deductions	296,515	303,122	(0)	303,122	306,522	3,400
410 - Professional & Technical Services	6,030	3,150	-	3,150	3,150	-
420 - Staff Travel	35,344	32,710	(78)	32,632	32,632	-
425 - Student Travel	1,000	721	-	721	721	-
430 - Utility Services	-	-	78	78	78	-
440 - Other Purchased Services	216,339	103,050	-	103,050	123,050	20,000
450 - Supplies & Materials	32,844	29,876	(1,180)	28,696	28,696	-
490 - Other Expenses	6,337	3,042	1,180	4,222	4,222	-
<b>550 - District Admin. Support Services</b>	<b>17,597,315</b>	<b>16,580,056</b>	<b>951,998</b>	<b>17,532,054</b>	<b>17,571,787</b>	<b>39,733</b>
310 - Certificated Salaries	169,695	40,825	-	40,825	46,485	5,660
320 - Non-Certificated Salaries	5,726,024	5,714,411	74,772	5,789,183	5,823,312	34,129
360 - Employee Benefits & Deductions	3,099,763	3,079,298	54,681	3,133,979	3,089,923	(44,056)
410 - Professional & Technical Services	1,605,532	1,165,110	-	1,165,110	1,165,110	-
420 - Staff Travel	102,583	98,495	-	98,495	98,495	-
430 - Utility Services	23,300	17,070	-	17,070	17,070	-
440 - Other Purchased Services	1,152,359	1,119,374	30,000	1,149,374	1,191,374	42,000
445 - Insurance & Bond Premiums	1,670,852	1,854,625	-	1,854,625	1,854,625	-
450 - Supplies & Materials	3,973,105	2,937,492	-	2,937,492	2,939,492	2,000
490 - Other Expenses	63,882	26,934	822,545	849,479	849,479	-
495 - Indirect Costs	(866,465)	(940,994)	-	(940,994)	(940,994)	-
510 - Equipment	876,685	1,467,416	(30,000)	1,437,416	1,437,416	-
<b>600 - Operations &amp; Maintenance</b>	<b>26,697,071</b>	<b>26,255,242</b>	<b>1,767</b>	<b>26,257,009</b>	<b>26,284,157</b>	<b>27,148</b>
320 - Non-Certificated Salaries	7,873,263	8,093,425	2	8,093,427	8,085,076	(8,351)
360 - Employee Benefits & Deductions	4,604,186	4,698,158	7	4,698,165	4,732,684	34,519
410 - Professional & Technical Services	24,142	20,250	-	20,250	20,250	-
420 - Staff Travel	1,297	-	-	-	-	-
430 - Utility Services	1,229,446	1,245,595	109	1,245,704	1,246,684	980
435 - Energy	6,753,227	6,701,586	-	6,701,586	6,701,586	-
440 - Other Purchased Services	2,020,709	1,634,530	(548)	1,633,982	1,633,982	-
445 - Insurance & Bond Premiums	2,362,762	2,456,551	-	2,456,551	2,456,551	-
450 - Supplies & Materials	1,766,273	1,394,346	2,198	1,396,544	1,396,544	-
490 - Other Expenses	46,500	4,050	-	4,050	4,050	-
510 - Equipment	15,266	6,750	-	6,750	6,750	-

**MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT**  
**FY 2025-2026 Fall Budget Revision**

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

Fund 100 - General Operating Fund Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
<b>700 - Student Activities</b>	<b>3,810,558</b>	<b>2,955,258</b>	<b>(476,482)</b>	<b>2,478,776</b>	<b>2,401,383</b>	<b>(77,393)</b>
310 - Certificated Salaries	1,589,400	1,621,907	(228,110)	1,393,797	1,340,020	(53,777)
320 - Non-Certificated Salaries	662,260	7,325	-	7,325	7,325	-
360 - Employee Benefits & Deductions	446,450	381,277	(49,469)	331,808	308,192	(23,616)
420 - Staff Travel	147	-	-	-	-	-
425 - Student Travel	725,820	558,475	(103,952)	454,523	454,523	-
440 - Other Purchased Services	206,273	175,000	-	175,000	175,000	-
450 - Supplies & Materials	81,858	101,273	(94,950)	6,323	6,323	-
490 - Other Expenses	98,350	110,000	-	110,000	110,000	-
<b>780 - Community Services</b>	<b>91,477</b>	<b>76,132</b>	<b>(55,294)</b>	<b>20,838</b>	<b>21,284</b>	<b>446</b>
320 - Non-Certificated Salaries	35,855	35,419	(16,233)	19,186	19,598	412
360 - Employee Benefits & Deductions	18,489	19,613	(17,961)	1,652	1,686	34
440 - Other Purchased Services	11,272	16,199	(16,199)	-	-	-
450 - Supplies & Materials	25,416	4,500	(4,500)	-	-	-
490 - Other Expenses	445	401	(401)	-	-	-
<b>850 - Debt Service</b>	<b>1,888,012</b>	<b>1,633,260</b>	<b>-</b>	<b>1,633,260</b>	<b>1,666,760</b>	<b>33,500</b>
532 - Interest on Long Term Debt	160,544	93,872	-	93,872	93,872	-
533 - Principal on Long Term Debt	1,727,468	1,539,388	-	1,539,388	1,572,888	33,500
<b>900 - Other Financing Uses</b>	<b>5,982,400</b>	<b>5,158,950</b>	<b>-</b>	<b>5,158,950</b>	<b>5,158,950</b>	<b>-</b>
552 - Transfers to Special Revenue Funds	4,258,799	4,446,640	-	4,446,640	4,446,640	-
553 - Transfers to Debt Service Fund	593,601	120,000	-	120,000	120,000	-
554 - Transfers to Capital Project Fund	680,000	-	-	-	-	-
562 - Transfers to Other Government Units	450,000	592,310	-	592,310	592,310	-
<b>Grand Total</b>	<b>\$ 287,010,559</b>	<b>\$ 272,072,327</b>	<b>\$ -</b>	<b>\$ 272,072,327</b>	<b>\$ 277,684,482</b>	<b>\$ 5,612,155</b>

**MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT**  
**FY 2025-2026 Fall Budget Revision**

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

Fund 100 - General Operating Fund Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
<b>Elementary School</b>	<b>74,565,039</b>	<b>72,390,036</b>	<b>(128,212)</b>	<b>72,261,824</b>	<b>72,405,074</b>	<b>143,250</b>
Big Lake Elementary School	4,595,677	4,307,221	(1,219)	4,306,002	4,302,731	(3,271)
Butte Elementary School	3,791,774	3,662,228	(1,314)	3,660,914	3,625,604	(35,310)
Cottonwood Creek Elementary School	4,422,084	4,291,409	(218)	4,291,191	4,217,138	(74,053)
Dena'ina Elementary School	4,333,861	4,165,479	1,795	4,167,274	4,287,133	119,859
Finger Lake Elementary School	4,724,483	4,803,230	2,259	4,805,489	4,822,738	17,249
Goose Bay Elementary School	4,060,713	3,818,118	77	3,818,195	3,712,067	(106,128)
Iditarod Elementary School	4,699,874	4,512,117	(1,176)	4,510,941	4,615,036	104,095
Knik Elementary School	2,956,734	2,893,514	-	2,893,514	2,925,473	31,959
Larson Elementary School	4,543,828	4,456,876	(128,502)	4,328,374	4,338,814	10,440
Machetanz Elementary School	4,315,436	4,306,789	2,429	4,309,218	4,345,178	35,960
Meadow Lakes Elementary School	4,290,576	4,200,725	-	4,200,725	4,377,008	176,283
Pioneer Peak Elementary School	5,111,346	4,944,271	(2,662)	4,941,609	4,699,658	(241,951)
Shaw Elementary School	5,641,235	5,525,318	2,257	5,527,575	5,631,964	104,389
Sherrod Elementary School	4,188,274	4,075,952	(3,881)	4,072,071	4,231,926	159,855
Snowshoe Elementary School	4,372,034	4,281,056	(3,881)	4,277,175	3,994,644	(282,531)
Swanson Elementary School	4,364,439	4,144,306	9,705	4,154,011	4,298,113	144,102
Tanaina Elementary School	4,152,673	4,001,427	(3,881)	3,997,546	3,979,849	(17,697)
<b>Middle School</b>	<b>31,035,124</b>	<b>29,229,787</b>	<b>(21,304)</b>	<b>29,208,483</b>	<b>29,640,790</b>	<b>432,307</b>
Colony Middle School	7,044,938	6,605,693	(7,441)	6,598,252	6,987,577	389,325
Houston Middle School	4,346,560	4,196,848	8,460	4,205,308	4,198,637	(6,671)
Palmer Jr Middle School	6,417,759	5,857,896	(7,441)	5,850,455	5,924,239	73,784
Teeland Middle School	6,557,602	6,239,737	(7,441)	6,232,296	6,148,890	(83,406)
Wasilla Middle School	6,668,264	6,329,613	(7,441)	6,322,172	6,381,447	59,275
<b>High School</b>	<b>49,312,983</b>	<b>47,412,371</b>	<b>478,661</b>	<b>47,891,032</b>	<b>48,001,103</b>	<b>110,071</b>
Career & Technical High School	8,041,279	7,915,097	1,474	7,916,571	8,013,666	97,095
Colony High School	10,234,092	9,958,666	85,204	10,043,870	9,926,309	(117,561)
Houston High School	5,731,820	5,435,388	70,421	5,505,809	5,374,490	(131,319)
Joe Redington Jr/Sr High School	7,097,161	7,000,145	89,864	7,090,009	7,071,161	(18,848)
Palmer High School	8,561,945	7,782,690	117,244	7,899,934	8,147,694	247,760
Wasilla High School	9,646,685	9,320,385	114,454	9,434,839	9,467,783	32,944
<b>Small Attendance Area School</b>	<b>10,812,102</b>	<b>10,463,618</b>	<b>12,980</b>	<b>10,476,598</b>	<b>10,515,291</b>	<b>38,693</b>
Beryozova School	302,687	307,318	8,484	315,802	308,777	(7,025)
Glacier View School	915,712	749,530	(2,161)	747,369	739,681	(7,688)
Sutton Elementary School	1,204,622	1,214,635	2,317	1,216,952	1,186,660	(30,292)
Su-Valley Jr/Sr High School	3,754,253	3,591,563	55,131	3,646,694	3,661,259	14,565
Talkeetna Elementary School	2,103,890	2,212,980	(48,446)	2,164,534	2,103,513	(61,021)
Trapper Creek Elementary School	587,809	511,505	-	511,505	519,762	8,257
Willow Elementary School	1,943,130	1,876,087	(2,345)	1,873,742	1,995,639	121,897
<b>Alternative/Correspondence School</b>	<b>24,877,739</b>	<b>23,834,587</b>	<b>370,677</b>	<b>24,205,264</b>	<b>26,923,812</b>	<b>2,718,548</b>
Burchell High School	2,568,071	2,272,657	(4,026)	2,268,631	2,255,011	(13,620)
Valley Pathways High School	2,069,812	2,706,727	(4,596)	2,702,131	2,805,675	103,544
Mat-Su Youth Facility	167,081	161,409	133,738	295,147	301,620	6,473
Mat-Su Day School	3,106,404	2,290,195	197,533	2,487,728	2,260,077	(227,651)
Mat-Su Middle School College	2,458,079	2,226,548	(3,806)	2,222,742	2,249,611	26,869
Mat-Su Central School	14,508,292	14,177,051	51,834	14,228,885	17,051,818	2,822,933
<b>Charter School</b>	<b>29,747,864</b>	<b>25,816,311</b>	<b>1,720</b>	<b>25,818,031</b>	<b>28,541,187</b>	<b>2,723,156</b>
Academy Charter School	3,878,907	3,632,999	-	3,632,999	3,716,031	83,032
American Charter Academy	2,893,771	2,725,271	-	2,725,271	2,732,386	7,115
Birchtree Charter School	6,292,313	5,435,542	-	5,435,542	5,730,761	295,219
Fronteras Spanish Immersion Charter School	4,808,054	3,981,153	-	3,981,153	4,167,350	186,197
Knik Charter School	3,435,949	3,315,597	510	3,316,107	3,702,731	386,624
Midnight Sun Family Learning Center	2,872,808	2,673,087	-	2,673,087	2,699,406	26,319
Twindly Bridge Charter School	5,566,064	4,052,662	1,210	4,053,872	5,792,522	1,738,650

**MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT**  
**FY 2025-2026 Fall Budget Revision**

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

Fund 100 - General Operating Fund Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
<b>District Wide</b>	<b>66,659,709</b>	<b>62,925,617</b>	<b>(714,522)</b>	<b>62,211,095</b>	<b>61,657,225</b>	<b>(553,870)</b>
Accounting Department	867,673	870,326	-	870,326	892,496	22,170
Administration Annex West	12,870	9,134	-	9,134	9,134	-
Administration Building	289,712	213,042	69,771	282,813	329,546	46,733
Business Services	540,661	610,714	-	610,714	622,912	12,198
Career & Technical Education	415,358	473,573	-	473,573	498,472	24,899
Compliance	37,500	29,250	-	29,250	29,250	-
Custodial Services	1,004,553	856,452	-	856,452	860,525	4,073
District Warehouse	503,830	414,884	-	414,884	356,342	(58,542)
District Wide Services	17,238,936	17,702,542	(714,648)	16,987,894	16,938,134	(49,760)
Equal Employment Opportunity	18,955	19,468	-	19,468	19,468	-
Facilities	6,904,422	6,861,032	-	6,861,032	6,894,409	33,377
Facility Use	481	-	-	-	-	-
Federal Programs	1,832,794	466,569	(26,208)	440,361	492,855	52,494
Finance	701,524	731,074	-	731,074	701,612	(29,462)
Health Services	130,084	28,751	-	28,751	28,751	-
Human Resources and Labor Relations	1,217,569	1,140,457	(11,213)	1,129,244	1,153,237	23,993
Information Technology	5,877,896	6,209,627	(96,000)	6,113,627	5,864,346	(249,281)
Medicaid Reimbursement	167,547	145,938	-	145,938	145,938	-
Nutrition Services	2,240	900	-	900	900	-
Office of Teaching & Learning	4,714,684	4,434,218	(262,214)	4,172,004	4,220,289	48,285
Office of the Superintendent	518,154	537,678	-	537,678	538,310	632
Operating Reserves	(535,424)	149,603	1,033,602	1,183,205	888,599	(294,606)
Payroll Department	847,796	873,535	-	873,535	848,534	(25,001)
Public Information Office	360,438	252,536	-	252,536	272,865	20,329
Purchasing Department	750,480	680,201	-	680,201	688,584	8,383
Quality Schools	327,759	569,508	-	569,508	571,112	1,604
Risk Management	4,324,005	256,445	-	256,445	218,916	(37,529)
Safety & Emergency Preparedness	234,527	228,749	-	228,749	228,749	-
School Board	385,251	348,436	-	348,436	350,837	2,401
Special Education Office	12,960,094	13,099,519	(707,612)	12,391,907	12,287,865	(104,042)
Student Transportation	3,755,221	4,446,640	-	4,446,640	4,446,640	-
Talented & Gifted Instruction	252,120	264,816	-	264,816	257,598	(7,218)
<b>Grand Total</b>	<b>\$ 287,010,559</b>	<b>\$ 272,072,327</b>	<b>\$ -</b>	<b>\$ 272,072,327</b>	<b>\$ 277,684,482</b>	<b>\$ 5,612,155</b>

**MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT  
FY 2025-2026 Fall Budget Revision**

**Historic Revenue Summary  
Revenue by Object**

Fund 255 - Food Service Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
021 - Student Meals	1,073,912	1,911,233	-	1,911,233	1,911,233	-
046 - Other Local Reimbursement	59,688	95,203	-	95,203	68,478	(26,725)
161 - USDA Food Reimbursements	6,624,192	6,926,834	-	6,926,834	6,824,109	(102,725)
<b>Total Revenue</b>	<b>7,757,792</b>	<b>8,933,270</b>	<b>-</b>	<b>8,933,270</b>	<b>8,803,820</b>	<b>(129,450)</b>
015 - Use of Fund Balance	1,634,157	1,548,962	-	1,548,962	1,539,959	(9,003)
<b>Grand Total</b>	<b>\$ 9,391,949</b>	<b>\$ 10,482,232</b>	<b>\$ -</b>	<b>\$ 10,482,232</b>	<b>\$ 10,343,779</b>	<b>\$ (138,453)</b>

**Historic Expenditure Summary  
Expenditure by Function**

Fund 255 - Food Service Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
550 - District Admin. Support	3,916	3,916	-	3,916	3,916	-
600 - Operations & Maintenance	433,224	433,553	-	433,553	433,553	-
790 - Food Services	8,954,809	10,044,763	-	10,044,763	9,906,310	(138,453)
<b>Grand Total</b>	<b>\$ 9,391,949</b>	<b>\$ 10,482,232</b>	<b>\$ -</b>	<b>\$ 10,482,232</b>	<b>\$ 10,343,779</b>	<b>\$ (138,453)</b>

**Historic Expenditure Summary  
Expenditure by Object**

Fund 255 - Food Service Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
320 - Non-Certificated Salaries	3,382,281	3,504,608	-	3,504,608	3,537,323	32,715
360 - Employee Benefits	1,348,025	1,567,055	-	1,567,055	1,395,887	(171,168)
410 - Professional & Technical Services	4,000	2,000	-	2,000	2,000	-
420 - Staff Travel	16,000	12,500	-	12,500	12,500	-
430 - Utilities	29,625	23,753	-	23,753	23,753	-
435 - Energy	257,024	250,000	-	250,000	250,000	-
440 - Purchased Services	102,916	128,916	-	128,916	128,916	-
445 - Insurance Bonds & Premiums	59,414	60,000	-	60,000	60,000	-
450 - Supplies & Materials	3,738,942	3,630,400	-	3,630,400	3,630,400	-
490 - Other Expenses	3,000	3,000	-	3,000	3,000	-
510 - Equipment	450,722	1,300,000	-	1,300,000	1,300,000	-
<b>Grand Total</b>	<b>\$ 9,391,949</b>	<b>\$ 10,482,232</b>	<b>\$ -</b>	<b>\$ 10,482,232</b>	<b>\$ 10,343,779</b>	<b>\$ (138,453)</b>

**MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT**  
**FY 2025-2026 Fall Budget Revision**

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

Fund 395 - Renewal and Replacement Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
011 - Borough Appropriation	150,000	150,000	-	150,000	150,000	-
046 - Other Local Reimbursement	440	-	-	-	100,000	100,000
<b>Total Revenue</b>	<b>150,440</b>	<b>150,000</b>	<b>-</b>	<b>150,000</b>	<b>250,000</b>	<b>100,000</b>
015 - Appropriation from Fund Balance	4,861,063	2,157,282	-	2,157,282	2,157,282	-
250 - Transfers from Other Funds	-	-	-	-	39,624	39,624
<b>Grand Total</b>	<b>\$ 5,011,503</b>	<b>\$ 2,307,282</b>	<b>\$ -</b>	<b>\$ 2,307,282</b>	<b>\$ 2,446,906</b>	<b>\$ 139,624</b>

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

Fund 395 - Renewal and Replacement Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
310 - Certificated Salaries	101,371	5,532	-	5,532	5,532	-
320 - Non-Certificated Salaries	220,209	112,002	-	112,002	112,002	-
360 - Employee Benefits	32,048	10,359	-	10,359	10,359	-
410 - Professional & Technical Services	65,836	55,500	-	55,500	55,500	-
440 - Other Purchased Services	1,665,697	766,626	-	766,626	866,626	100,000
450 - Supplies & Materials	2,079,869	1,024,444	-	1,024,444	1,064,068	39,624
510 - Equipment	846,473	332,819	-	332,819	332,819	-
<b>Total Expenditure</b>	<b>5,011,503</b>	<b>2,307,282</b>	<b>-</b>	<b>2,307,282</b>	<b>2,446,906</b>	<b>139,624</b>
551 - Transfers to General Fund	-	-	-	-	-	-
554 - Transfers to Capital Project Fund	140,158	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 5,151,661</b>	<b>\$ 2,307,282</b>	<b>\$ -</b>	<b>\$ 2,307,282</b>	<b>\$ 2,446,906</b>	<b>\$ 139,624</b>

**Historic Expenditure Summary**  
**Expenditure by Project**

Fund 395 - Renewal and Replacement Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
0200 - Flooring	159,877	114,140	-	114,140	114,140	-
0204 - Code Compliance	121,317	96,006	-	96,006	96,006	-
0208 - IT Upgrades	1,360,717	889,629	-	889,629	889,629	-
0213 - Vehicle Refresh	74,112	3,907	-	3,907	3,907	-
0217 - Facility Library Upgrade	255	255	-	255	255	-
0220 - Parking Lot Refresh	110,932	11,094	-	11,094	11,094	-
0221 - Charter School Projects	13,578	-	-	-	-	-
0222 - Exterior Upgrades	61,150	23,653	-	23,653	23,653	-
0226 - Road & Field Refresh	51	51	-	51	51	-
0229 - Fencing/Security Upgrade	12,300	-	-	-	-	-
0234 - MCS Software Technology Refresh	7,575	7,575	-	7,575	7,575	-
0263 - Classroom Expansion	667,224	249,631	-	249,631	249,631	-
0266 - Emergency Generator	150,000	102,000	-	102,000	102,000	-
0270 - Building Equipment & Security	274,195	120,037	-	120,037	120,037	-
0272 - WMS Computer Code/Common Space	27,246	27,246	-	27,246	27,246	-
0277 - Mechanical Electrical & Plumbing	401,949	96,924	-	96,924	196,924	100,000
0278 - Communications Room Improvements	5,230	178	-	178	178	-
0282 - Classroom Technology Refresh	1,245,804	300,000	-	300,000	339,624	39,624
0287 - Energy Improvements	10,540	-	-	-	-	-
0288 - Lunch Tables	662	662	-	662	662	-
0289 - Restroom Refresh	23,882	1,955	-	1,955	1,955	-
0293 - Life Safety Systems	175,737	166,332	-	166,332	166,332	-
0295 - Furnishing Renewal & Replacement	87,088	87,088	-	87,088	87,088	-
0296 - Audio Visual Systems	11,165	2	-	2	2	-
0297 - Roof Refresh	8,917	8,917	-	8,917	8,917	-
<b>Grand Total</b>	<b>\$ 5,011,503</b>	<b>\$ 2,307,282</b>	<b>\$ -</b>	<b>\$ 2,307,282</b>	<b>\$ 2,446,906</b>	<b>\$ 139,624</b>

\*Beginning budget is an estimate based on current available carryover as of 09/17/2025, and is subject to change pending the final Audit.

**MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT**  
**FY 2025-2026 Fall Budget Revision**

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

Fund 500 - Capital Improvement Plan (CIP) Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
015 - Appropriation from Fund Balance	5,038,662	3,222,395	-	3,222,395	3,222,395	-
250 - Transfers from Other Funds	680,000	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 5,718,662</b>	<b>\$ 3,222,395</b>	<b>\$ -</b>	<b>\$ 3,222,395</b>	<b>\$ 3,222,395</b>	<b>\$ -</b>

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

Fund 500 - Capital Improvement Plan (CIP) Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
410 - Professional & Technical Services	609,066	227,506	-	227,506	227,506	-
440 - Other Purchased Services	2,790,302	1,990,271	-	1,990,271	1,865,771	(124,500)
450 - Supplies & Materials	1,096,132	10,456	-	10,456	10,456	-
490 - Other Expenses	11,672	11,672	-	11,672	11,672	-
510 - Equipment	811,490	982,490	-	982,490	720,153	(262,337)
<b>Total Expenditure</b>	<b>5,318,662</b>	<b>3,222,395</b>	<b>-</b>	<b>3,222,395</b>	<b>2,835,558</b>	<b>(386,837)</b>
551 - Transfers to General Fund	-	-	-	-	347,213	347,213
552 - Transfers to Special Revenue Funds	-	-	-	-	39,624	39,624
562 - Transfers to Other Government Units	400,000	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 5,718,662</b>	<b>\$ 3,222,395</b>	<b>\$ -</b>	<b>\$ 3,222,395</b>	<b>\$ 3,222,395</b>	<b>\$ -</b>

**Historic Expenditure Summary**  
**Expenditure by Project**

Fund 500 - Capital Improvement Plan (CIP) Presented: 9/17/2025

	FY 2025 Spring Revision	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Fall Revision	Change From Current
0204 - Code Compliance	200,260	35,025	-	35,025	35,025	-
0213 - Vehicle Refresh	49,738	33,008	-	33,008	33,008	-
0216 - PE & Playgroud Refresh	338	338	-	338	338	-
0220 - Parking Lot Refresh	345,273	161,536	-	161,536	161,536	-
0221 - Charter School FF&E	292,755	292,755	-	292,755	292,755	-
0226 - Road & Field Refresh	2,101	2,101	-	2,101	2,101	-
0260 - Water & Sewer Refresh	251,118	154,578	-	154,578	154,578	-
0263 - Classroom Expansion	28,816	18,610	-	18,610	143,110	124,500
0270 - Building Equipment & Security	1,613,448	1,308,221	-	1,308,221	1,183,721	(124,500)
0271 - Fleet Vehicle Refresh	322,908	246,670	(25,000)	221,670	221,670	-
0277 - Mechanical Electrical & Plumbing	103,800	100,120	-	100,120	100,120	-
0287 - Energy Improvements	3,626	3,626	-	3,626	3,626	-
0298 - PJMS Renovations	61,207	40,664	25,000	65,664	65,664	-
0300 - New School Construction FF&E	1,300,000	296,419	-	296,419	92,528	(203,891)
0301 - New Construction	1,143,274	528,724	-	528,724	380,591	(148,133)
Transfers to Other Funds	-	-	-	-	352,024	352,024
<b>Grand Total</b>	<b>\$ 5,718,662</b>	<b>\$ 3,222,395</b>	<b>\$ -</b>	<b>\$ 3,222,395</b>	<b>\$ 3,222,395</b>	<b>\$ -</b>

*\*Beginning budget is an estimate based on current available carryover as of 09/17/2025, and is subject to change pending the final Audit.*