



Budget Adoption Recommendation Supplemental Tables

2026 - 2027

**MATANUSKA
SUSITNA**
BOROUGH SCHOOL
DISTRICT

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MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

HISTORIC REVENUE SUMMARY

REVENUE BY OBJECT - EXCLUDING ON-BEHALF PAYMENTS

FUND	100 - GENERAL OPERATING FUND				ADOPTED: 6/3/2026	
	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
011 - BOROUGH APPROPRIATION	74,881,853	77,883,127	77,883,126	87,469,440	81,332,407	(6,137,033)
040 - FACILITY USE FEES	122,900	85,000	85,000	-	-	-
046 - OTHER LOCAL REVENUE	747,554	318,171	324,171	318,171	318,171	-
047 - E-RATE REIMBURSEMENT	1,124,801	1,231,376	1,198,981	1,175,701	1,175,701	-
050 - STATE FOUNDATION FUNDING	164,075,245	188,299,159	65,000	183,810,657	183,439,558	(371,099)
053 - ENERGY RELIEF	-	-	-	-	2,010,476	2,010,476
090 - OTHER STATE REVENUE	24,102,880	65,942	189,367,080	65,609	16,282,787	16,217,178
100 - FEDERAL REVENUE DIRECT	-	-	71,445	-	-	-
150 - FEDERAL REVENUE THRU STATE	955,363	742,775	7,456	942,775	942,775	-
200 - REVENUE FROM OTHER SOURCES	-	65,000	742,775	65,000	65,000	-
REVENUE	266,010,596	268,690,550	269,745,034	273,847,353	285,566,875	11,719,522
015 - APPROPRIATION FROM FUND BALANCE	12,648,310	3,381,777	6,735,670	623,365	398,542	(224,823)
250 - TRANSFERS FROM OTHER GOV SOURCES	-	-	312,400	-	-	-
TOTAL REVENUE	\$ 278,658,906	\$ 272,072,327	\$ 276,793,104	\$ 274,470,718	\$ 285,965,417	\$ 11,494,699

HISTORIC EXPENDITURE SUMMARY

EXPENDITURE BY OBJECT - EXCLUDING ON-BEHALF PAYMENTS

FUND	100 - GENERAL OPERATING FUND				ADOPTED: 6/3/2026	
	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
310 - CERTIFICATED SALARIES	114,520,675	109,557,606	112,188,155	108,742,073	108,897,766	155,693
320 - NON-CERTIFIED SALARIES	44,131,364	43,836,896	42,759,199	44,091,201	43,349,383	(741,818)
360 - EMPLOYEE BENEFITS	70,458,025	66,772,283	67,955,899	69,002,528	73,291,253	4,288,725
410 - PROFESSIONAL & TECHNICAL SERVICES	11,306,725	9,839,637	10,814,612	9,592,873	10,036,094	443,221
420 - STAFF TRAVEL	391,011	516,031	517,645	322,625	329,325	6,700
425 - STUDENT TRAVEL	976,217	796,050	837,062	669,851	1,119,551	449,700
430 - UTILITIES	2,609,187	2,491,219	2,554,902	2,928,489	2,846,787	(81,702)
435 - ENERGY	6,418,714	6,701,586	6,914,313	7,201,449	6,899,224	(302,225)
440 - PURCHASED SERVICES	3,111,101	3,937,958	4,301,187	3,657,379	3,671,148	13,769
445 - INSURANCE & BOND PREMIUMS	3,912,183	4,311,176	4,293,205	4,882,686	4,957,795	75,109
450 - SUPPLIES, MATERIALS & MEDIA	10,532,075	14,383,782	18,959,432	15,809,186	15,991,324	182,138
480 - STIPENDS & TUITION (STUDENT)	203,370	105,000	120,887	121,550	121,550	-
490 - EXPENSES NOT CLASSIFIED	2,075,023	1,438,371	1,708,826	1,142,617	1,140,467	(2,150)
495 - INDIRECT COST	(1,195,201)	(940,994)	(947,592)	(1,152,605)	(1,176,939)	(24,334)
510 - EQUIPMENT OVER \$5,000	505,191	1,533,516	1,237,411	1,421,905	1,421,905	-
532 - INTEREST ON LONG TERM DEBT	532,302	93,872	93,872	84,070	84,070	-
533 - PRINCIPLE ON LONG TERM DEBT	3,306,257	1,539,388	1,571,762	1,419,903	1,016,463	(403,440)
EXPENDITURES	273,794,219	266,913,377	275,880,778	269,937,780	273,997,166	4,059,386
550 - TRANSFERS TO OTHER FUNDS	-	-	-	-	11,000	11,000
552 - TRANSFERS TO SPECIAL REVENUE FUNDS	3,341,087	4,446,640	522,776	3,547,028	5,671,341	2,124,313
553 - TRANSFERS TO DEBT SERVICE FUND	393,600	120,000	-	393,600	393,600	-
554 - TRANSFERS TO CAPITAL PROJECT FUNDS	680,000	-	389,550	-	1,000,000	1,000,000
556 - TRANSFERS TO INTERNAL SERVICE FUNDS	-	-	-	-	2,500,000	2,500,000
562 - TRANSFERS TO OTHER GOVERNMENT UNITS	450,000	592,310	-	592,310	2,392,310	1,800,000
TOTAL EXPENDITURES	\$ 278,658,906	\$ 272,072,327	\$ 276,793,104	\$ 274,470,718	\$ 285,965,417	\$ 11,494,699

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

HISTORIC EXPENDITURE SUMMARY

EXPENDITURE BY FUNCTION - EXCLUDING ON-BEHALF PAYMENTS

FUND

100 - GENERAL OPERATING FUND

ADOPTED: 6/3/2026

	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	116,129,405	112,006,557	120,494,469	118,888,032	121,701,682	2,813,650
200 - SPECIAL EDUCATION INSTRUCTION	44,208,127	45,065,907	44,150,468	45,364,362	44,885,043	(479,319)
220 - SPECIAL EDUCATION SUPPORT SERVICES	17,185,453	15,264,247	14,850,578	14,843,738	15,595,056	751,318
300 - SUPPORT SERVICES - STUDENTS	12,390,205	11,922,843	12,100,943	11,112,215	11,042,324	(69,891)
350 - SUPPORT SERVICES - INSTRUCTION	11,671,420	11,365,984	11,059,736	7,847,135	9,093,383	1,246,248
400 - SCHOOL ADMINISTRATION	11,518,779	11,027,180	11,740,980	11,234,207	10,748,846	(485,361)
450 - SCHOOL ADMINISTRATIVE SUPPORT	11,753,156	11,603,977	11,772,225	11,259,762	11,182,385	(77,377)
510 - DISTRICT ADMINISTRATION	1,503,346	1,156,736	1,225,744	1,234,311	1,256,327	22,016
550 - SCHOOL ADMINISTRATIVE SUPPORT	14,767,642	16,580,056	16,622,791	16,622,381	17,027,413	405,032
600 - OPERATIONS & MAINTENANCE	24,855,600	26,255,242	26,692,513	27,090,690	26,683,608	(407,082)
700 - STUDENT ACTIVITIES	3,896,709	2,955,258	3,503,529	2,947,974	3,691,566	743,592
760 - STUDENT TRANSPORTATION	(110)	-	-	-	-	-
780 - COMMUNITY SERVICES	77,021	76,132	1,228	-	-	-
790 - FOOD SERVICES	(1,093)	-	-	-	-	-
850 - DEBT SERVICES	3,838,559	1,633,260	1,665,634	1,503,973	1,100,533	(403,440)
EXPENDITURES	273,794,220	266,913,377	275,880,838	269,948,780	274,008,166	4,059,386
900 - OTHER FINANCING USES	4,864,686	5,158,950	912,266	4,521,938	11,957,251	7,435,313
TOTAL EXPENDITURES	\$ 278,658,906	\$ 272,072,327	\$ 276,793,104	\$ 274,470,718	\$ 285,965,417	\$ 11,494,699

HISTORIC EXPENDITURE SUMMARY

STAFFING CLASSIFICATION BY FTE

FUND

100 - GENERAL OPERATING FUND

ADOPTED: 6/3/2026

	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	1,259.10	1,182.25	1,193.68	1,115.03	1,118.87	3.85
DIRECTOR	9.35	7.35	8.35	7.35	7.35	-
ADMINISTRATOR	68.45	66.95	66.95	61.00	57.00	(4.00)
CLASSROOM TEACHER	756.92	703.80	704.85	700.50	708.01	7.52
SPED TEACHER	173.95	176.60	196.70	176.70	170.70	(6.00)
SPECIALIST - SCHOOL	104.53	93.48	87.24	61.24	69.19	7.95
COUNSELOR	34.20	33.85	34.00	35.00	35.73	0.73
NURSE	32.50	30.30	31.55	16.20	14.30	(1.90)
SPECIALIST - DEPARTMENT	79.20	69.92	64.04	57.04	56.59	(0.45)
NON-CERTIFICATED FTE	837.31	774.87	770.11	751.37	738.17	(13.20)
SCHOOL BOARD	7.00	7.00	7.00	7.00	7.00	-
DIRECTOR	7.00	7.00	7.00	7.00	7.00	-
SUPERVISOR	40.50	36.50	35.56	34.56	35.50	0.94
INSTRUCTIONAL AIDE	424.59	386.26	387.20	378.96	372.57	(6.39)
SUPPORT STAFF	160.22	145.11	146.25	136.75	132.75	(4.00)
CUSTODIAL STAFF	111.81	107.31	104.81	104.81	101.06	(3.75)
SPECIALIST - DEPARTMENT	86.19	85.69	82.29	82.29	82.29	-
LOCATION STAFFING FTE TOTAL	2,096.41	1,957.12	1,963.79	1,866.39	1,857.04	(9.35)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

HISTORIC EXPENDITURE SUMMARY

EXPENDITURE BY FUNCTION - OBJECT - EXCLUDING ON-BEHALF PAYMENTS

FUND

100 - GENERAL OPERATING FUND

ADOPTED: 5/27/2026

	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	116,129,405	112,006,557	120,494,469	118,888,032	121,698,590	2,810,558
310 - CERTIFICATED SALARIES	65,022,110	65,022,109	66,357,789	66,863,315	67,500,917	637,602
320 - NON-CERTIFIED SALARIES	5,360,368	5,360,367	4,404,023	5,423,668	5,562,863	139,195
360 - EMPLOYEE BENEFITS	32,103,745	25,691,985	28,306,960	29,397,349	31,341,823	1,944,474
410 - PROFESSIONAL & TECHNICAL SERVICES	5,271,261	5,271,261	5,685,365	4,668,766	4,668,766	-
420 - STAFF TRAVEL	43,914	47,895	50,142	36,528	36,228	(300)
425 - STUDENT TRAVEL	375,054	225,054	362,671	385,351	384,551	(800)
430 - UTILITIES	696,225	343,043	344,465	629,188	629,188	-
440 - PURCHASED SERVICES	110,380	178,043	136,407	133,424	133,424	-
450 - SUPPLIES, MATERIALS & MEDIA	5,180,532	8,513,092	13,208,403	10,297,539	10,389,576	92,037
480 - STIPENDS & TUITION (STUDENT)	138,450	105,000	120,887	87,550	87,550	-
490 - EXPENSES NOT CLASSIFIED	1,827,364	1,248,708	1,517,296	954,354	952,704	(1,650)
550 - TRANSFER TO OTHER FUNDS	-	-	60	11,000	11,000	-
200 - SPECIAL EDUCATION INSTRUCTION	44,208,127	45,065,907	44,150,468	45,364,362	44,885,043	(479,319)
310 - CERTIFICATED SALARIES	16,424,680	16,162,231	16,564,984	16,318,409	15,522,988	(795,421)
320 - NON-CERTIFIED SALARIES	12,391,238	12,991,210	12,300,179	13,313,907	13,002,128	(311,779)
360 - EMPLOYEE BENEFITS	15,226,775	15,673,610	15,121,751	15,636,193	16,266,074	629,881
410 - PROFESSIONAL & TECHNICAL SERVICES	35,678	45,425	20,322	200	200	-
420 - STAFF TRAVEL	4,632	2,805	2,549	2,500	2,500	-
425 - STUDENT TRAVEL	412	3,520	2,726	2,800	2,800	-
430 - UTILITIES	292	383	383	285	285	-
440 - PURCHASED SERVICES	-	213	115	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	112,049	171,208	130,195	88,068	86,068	(2,000)
490 - EXPENSES NOT CLASSIFIED	12,370	15,302	7,265	2,000	2,000	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	17,185,453	15,264,247	14,850,578	14,843,738	15,595,056	751,318
310 - CERTIFICATED SALARIES	6,407,120	6,316,999	6,205,233	5,916,489	6,026,192	109,703
320 - NON-CERTIFIED SALARIES	2,233,353	1,962,974	1,667,083	1,752,547	1,752,547	-
360 - EMPLOYEE BENEFITS	3,841,956	3,779,999	3,414,519	3,475,933	3,722,327	246,394
410 - PROFESSIONAL & TECHNICAL SERVICES	4,152,872	2,767,943	3,120,693	3,141,000	3,536,221	395,221
420 - STAFF TRAVEL	109,983	73,350	73,455	100,000	100,000	-
425 - STUDENT TRAVEL	2,398	630	737	-	-	-
430 - UTILITIES	7	-	77	-	-	-
440 - PURCHASED SERVICES	26,413	44,035	47,100	52,864	52,864	-
450 - SUPPLIES, MATERIALS & MEDIA	333,296	314,492	317,856	365,322	365,322	-
480 - STIPENDS & TUITION (STUDENT)	64,920	-	-	34,000	34,000	-
490 - EXPENSES NOT CLASSIFIED	13,137	3,825	3,825	5,583	5,583	-
300 - SUPPORT SERVICES - STUDENTS	12,390,205	11,922,843	12,100,943	11,112,215	11,042,324	(69,891)
310 - CERTIFICATED SALARIES	6,288,629	5,953,222	6,341,111	5,365,506	5,191,302	(174,204)
320 - NON-CERTIFIED SALARIES	2,219,704	2,072,203	1,987,859	2,088,703	2,052,400	(36,303)
360 - EMPLOYEE BENEFITS	3,184,418	3,175,702	2,974,743	2,843,891	2,986,582	142,691
410 - PROFESSIONAL & TECHNICAL SERVICES	478,632	391,850	543,238	497,971	497,971	-
420 - STAFF TRAVEL	3,134	1,664	1,664	2,400	2,400	-
425 - STUDENT TRAVEL	-	-	-	1,200	1,200	-
430 - UTILITIES	-	7,650	7,650	-	-	-
440 - PURCHASED SERVICES	24,434	39,650	40,706	21,850	21,850	-
450 - SUPPLIES, MATERIALS & MEDIA	191,044	229,102	170,172	238,894	236,819	(2,075)
490 - EXPENSES NOT CLASSIFIED	210	1,800	1,800	1,800	1,800	-
510 - EQUIPMENT OVER \$5,000	-	50,000	32,000	50,000	50,000	-
350 - SUPPORT SERVICES - INSTRUCTION	11,671,420	11,365,984	11,059,736	7,847,135	9,096,475	1,249,340
310 - CERTIFICATED SALARIES	5,997,685	5,833,235	5,829,079	3,649,975	4,293,362	643,387
320 - NON-CERTIFIED SALARIES	784,319	953,047	744,623	768,585	873,414	104,829
360 - EMPLOYEE BENEFITS	2,581,064	2,728,444	2,438,340	1,732,457	2,263,456	530,999
410 - PROFESSIONAL & TECHNICAL SERVICES	561,679	168,347	130,989	303,556	303,556	-
420 - STAFF TRAVEL	128,253	237,655	232,207	48,650	48,650	-
425 - STUDENT TRAVEL	31	-	-	-	-	-
430 - UTILITIES	905,844	840,540	916,549	963,754	935,179	(28,575)
440 - PURCHASED SERVICES	88,340	88,706	92,206	9,000	9,000	-
450 - SUPPLIES, MATERIALS & MEDIA	594,122	487,538	647,644	336,358	335,058	(1,300)
490 - EXPENSES NOT CLASSIFIED	7,253	19,121	19,324	34,800	34,800	-
510 - EQUIPMENT OVER \$5,000	22,830	9,350	8,775	-	-	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

HISTORIC EXPENDITURE SUMMARY

EXPENDITURE BY FUNCTION - OBJECT - EXCLUDING ON-BEHALF PAYMENTS

FUND

100 - GENERAL OPERATING FUND

ADOPTED: 5/27/2026

	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
400 - SCHOOL ADMINISTRATION	11,518,779	11,027,180	11,740,980	11,234,207	10,748,846	(485,361)
310 - CERTIFICATED SALARIES	8,609,216	8,165,560	8,690,731	8,290,953	7,788,586	(502,367)
360 - EMPLOYEE BENEFITS	2,864,750	2,809,533	2,964,321	2,890,082	2,909,088	19,006
410 - PROFESSIONAL & TECHNICAL SERVICES	2,650	6,301	31,025	4,500	4,500	-
420 - STAFF TRAVEL	14,902	16,219	17,674	15,500	15,500	-
425 - STUDENT TRAVEL	374	-	-	-	-	-
440 - PURCHASED SERVICES	575	-	413	1,500	1,500	-
450 - SUPPLIES, MATERIALS & MEDIA	21,956	28,221	31,993	26,972	26,472	(500)
490 - EXPENSES NOT CLASSIFIED	4,356	1,346	4,823	4,700	3,200	(1,500)
450 - SCHOOL ADMINISTRATIVE SUPPORT	11,753,156	11,603,977	11,772,225	11,259,762	11,182,385	(77,377)
320 - NON-CERTIFIED SALARIES	6,535,699	6,406,967	6,624,071	6,235,051	6,011,019	(224,032)
360 - EMPLOYEE BENEFITS	4,365,201	4,431,541	4,344,253	4,283,798	4,458,722	174,924
420 - STAFF TRAVEL	8,990	5,238	5,238	7,061	7,061	-
430 - UTILITIES	30,364	44,588	41,670	38,133	38,133	-
440 - PURCHASED SERVICES	563,342	539,158	587,615	548,001	522,482	(25,519)
450 - SUPPLIES, MATERIALS & MEDIA	227,707	172,642	164,316	143,018	140,268	(2,750)
490 - EXPENSES NOT CLASSIFIED	21,852	3,842	5,062	4,700	4,700	-
510 - DISTRICT ADMINISTRATION	1,503,346	1,156,736	1,225,744	1,234,311	1,256,327	22,016
310 - CERTIFICATED SALARIES	569,958	441,516	455,435	449,430	441,930	(7,500)
320 - NON-CERTIFIED SALARIES	312,096	239,549	246,536	239,106	238,806	(300)
360 - EMPLOYEE BENEFITS	385,759	303,122	331,224	348,605	378,421	29,816
410 - PROFESSIONAL & TECHNICAL SERVICES	3,048	3,150	3,150	3,000	3,000	-
420 - STAFF TRAVEL	12,771	32,710	32,632	31,576	31,576	-
425 - STUDENT TRAVEL	1,290	721	721	-	-	-
430 - UTILITIES	-	-	78	-	-	-
440 - PURCHASED SERVICES	174,921	103,050	122,987	114,600	114,600	-
450 - SUPPLIES, MATERIALS & MEDIA	38,099	29,876	23,759	39,994	39,994	-
490 - EXPENSES NOT CLASSIFIED	5,401	3,042	9,222	8,000	8,000	-
550 - DISTRICT ADMINISTRATIVE SUPPORT	14,767,642	16,580,056	16,622,791	16,622,381	17,027,413	405,032
310 - CERTIFICATED SALARIES	160,955	40,825	67,228	41,157	41,157	-
320 - NON-CERTIFIED SALARIES	5,991,342	5,714,411	5,875,950	5,995,940	5,980,220	(15,720)
360 - EMPLOYEE BENEFITS	3,281,610	3,079,298	3,077,299	3,290,132	3,523,699	233,567
410 - PROFESSIONAL & TECHNICAL SERVICES	1,233,246	1,165,110	1,260,268	938,880	986,880	48,000
420 - STAFF TRAVEL	64,284	98,495	99,367	78,410	85,410	7,000
430 - UTILITIES	17,149	17,070	19,229	23,343	23,343	-
440 - PURCHASED SERVICES	727,064	1,119,374	1,314,743	1,071,136	1,111,655	40,519
445 - INSURANCE & BOND PREMIUMS	1,660,679	1,854,625	1,854,625	2,132,611	2,132,611	-
450 - SUPPLIES, MATERIALS & MEDIA	2,303,766	2,937,492	2,785,270	2,816,292	2,931,292	115,000
490 - EXPENSES NOT CLASSIFIED	50,954	26,934	26,934	15,180	16,180	1,000
495 - INDIRECT COST	(1,195,201)	(940,994)	(947,592)	(1,152,605)	(1,176,939)	(24,334)
510 - EQUIPMENT OVER \$5,000	471,794	1,467,416	1,189,470	1,371,905	1,371,905	-
600 - OPERATIONS & MAINTENANCE	24,855,600	26,255,242	26,692,513	27,090,690	26,683,608	(407,082)
320 - NON-CERTIFIED SALARIES	7,865,529	8,093,425	8,216,190	8,236,622	7,840,414	(396,208)
360 - EMPLOYEE BENEFITS	4,612,700	4,698,158	4,600,548	4,645,434	4,916,034	270,600
410 - PROFESSIONAL & TECHNICAL SERVICES	17,800	20,250	19,562	35,000	35,000	-
430 - UTILITIES	959,306	1,245,595	1,232,451	1,273,786	1,220,659	(53,127)
435 - ENERGY	6,418,714	6,701,586	6,914,313	7,201,449	6,899,224	(302,225)
440 - PURCHASED SERVICES	1,166,526	1,634,530	1,792,866	1,500,004	1,498,773	(1,231)
445 - INSURANCE & BOND PREMIUMS	2,251,503	2,456,551	2,438,580	2,750,075	2,825,184	75,109
450 - SUPPLIES, MATERIALS & MEDIA	1,508,597	1,394,346	1,468,186	1,445,820	1,445,820	-
490 - EXPENSES NOT CLASSIFIED	44,357	4,050	2,651	2,500	2,500	-
510 - EQUIPMENT OVER \$5,000	10,568	6,750	7,166	-	-	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

HISTORIC EXPENDITURE SUMMARY

EXPENDITURE BY FUNCTION - OBJECT - EXCLUDING ON-BEHALF PAYMENTS

FUND

100 - GENERAL OPERATING FUND

ADOPTED: 5/27/2026

	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
700 - STUDENT ACTIVITIES	3,896,709	2,955,258	3,503,529	2,947,974	3,691,566	743,592
310 - CERTIFICATED SALARIES	1,650,480	1,621,907	1,694,619	1,866,592	2,109,585	242,993
320 - NON-CERTIFIED SALARIES	953,115	7,325	673,701	17,319	17,319	-
360 - EMPLOYEE BENEFITS	380,542	381,277	381,643	458,654	508,753	50,099
420 - STAFF TRAVEL	147	-	2,718	-	-	-
425 - STUDENT TRAVEL	596,657	558,475	462,557	280,500	731,000	450,500
440 - PURCHASED SERVICES	217,834	175,000	166,029	205,000	205,000	-
450 - SUPPLIES, MATERIALS & MEDIA	10,611	101,273	11,638	10,909	10,909	-
490 - EXPENSES NOT CLASSIFIED	87,323	110,000	110,624	109,000	109,000	-
760 - STUDENT TRANSPORTATION	(110)	-	-	-	-	-
360 - EMPLOYEE BENEFITS	(110)	-	-	-	-	-
780 - COMMUNITY SERVICES	77,021	76,132	1,228	-	-	-
320 - NON-CERTIFIED SALARIES	527	35,419	-	-	-	-
360 - EMPLOYEE BENEFITS	35,407	19,613	930	-	-	-
420 - STAFF TRAVEL	19,074	-	298	-	-	-
440 - PURCHASED SERVICES	11,272	16,199	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	10,296	4,500	-	-	-	-
490 - EXPENSES NOT CLASSIFIED	445	401	-	-	-	-
790 - FOOD SERVICES	(1,093)	-	-	-	-	-
360 - EMPLOYEE BENEFITS	(1,093)	-	-	-	-	-
850 - DEBT SERVICES	3,838,559	1,633,260	1,665,634	1,503,973	1,100,533	(403,440)
532 - INTEREST ON LONG TERM DEBT	532,302	93,872	93,872	84,070	84,070	-
533 - PRINCIPLE ON LONG TERM DEBT	3,306,257	1,539,388	1,571,762	1,419,903	1,016,463	(403,440)
900 - OTHER FINANCING USES	4,864,687	5,158,950	912,266	4,521,938	11,957,251	7,435,313
552 - TRANSFERS TO SPECIAL REVENUE FUNDS	3,341,087	4,446,640	-	3,536,028	5,671,341	2,135,313
553 - TRANSFERS TO DEBT SERVICE FUND	393,600	120,000	522,716	393,600	393,600	-
554 - TRANSFERS TO CAPITAL PROJECT FUNDS	680,000	-	-	-	1,000,000	1,000,000
556 - TRANSFERS TO INTERNAL SERVICE FUNDS	-	-	-	-	2,500,000	2,500,000
562 - TRANSFERS TO OTHER GOVERNMENT UNITS	450,000	592,310	389,550	592,310	2,392,310	1,800,000
TOTAL EXPENDITURES	\$ 278,658,906	\$ 272,072,327	\$ 276,793,104	\$ 274,470,718	\$ 285,965,417	\$ 11,494,699

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

HISTORIC EXPENDITURE SUMMARY

EXPENDITURE BY LOCATION - EXCLUDING ON-BEHALF PAYMENTS

FUND	100 - GENERAL OPERATING FUND			ADOPTED:	ADOPTED: 5/27/2026	
	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
ELEMENTARY SCHOOL	74,527,571	72,390,036	73,824,485	70,752,416	68,982,025	(1,770,391)
030 - BIG LAKE ELEMENTARY	4,580,322	4,307,221	4,203,099	3,986,403	4,547,556	561,153
032 - IDITAROD ELEMENTARY	4,668,022	4,512,117	4,840,931	4,625,874	5,197,502	571,628
033 - SHERROD ELEMENTARY	4,202,018	4,075,952	4,347,520	4,147,795	4,441,470	293,675
034 - SWANSON ELEMENTARY	4,365,225	4,144,306	4,409,655	4,117,924	4,210,304	92,380
039 - SNOWSHOE ELEMENTARY	4,376,244	4,281,056	3,896,915	3,793,563	4,120,660	327,097
041 - BUTTE ELEMENTARY	3,796,323	3,662,228	3,856,716	3,691,233	3,797,640	106,407
043 - COTTONWOOD CREEK ELEMENTARY	4,426,171	4,291,409	4,423,111	4,191,315	4,956,910	765,595
044 - TANAINA ELEMENTARY	4,124,919	4,001,427	4,059,628	3,847,080	4,750,224	903,144
045 - PIONEER PEAK ELEMENTARY	5,104,739	4,944,271	4,769,508	4,724,747	4,835,832	111,085
046 - LARSON ELEMENTARY	4,539,549	4,456,876	4,366,818	4,165,572	-	(4,165,572)
047 - FINGER LAKE ELEMENTARY	4,715,680	4,803,230	4,801,241	4,749,291	5,172,291	423,000
048 - GOOSE BAY ELEMENTARY	4,051,096	3,818,118	3,810,886	3,542,050	4,466,161	924,111
050 - JOHN SHAW ELEMENTARY	5,705,139	5,525,318	5,875,119	5,627,902	5,927,334	299,432
051 - MEADOW LAKES ELEMENTARY	4,254,083	4,200,725	4,412,610	4,165,598	-	(4,165,598)
052 - KNIK ELEMENTARY	2,948,230	2,893,514	2,920,960	2,798,008	3,735,377	937,369
053 - MACHETANZ ELEMENTARY	4,333,407	4,306,789	4,264,213	4,262,652	4,217,022	(45,630)
054 - DENA'INA ELEMENTARY	4,336,404	4,165,479	4,565,555	4,315,409	4,605,742	290,333
MIDDLE SCHOOL	31,099,821	29,229,787	29,490,826	29,654,166	30,693,881	1,039,715
010 - PALMER JR MIDDLE SCHOOL	6,453,887	5,857,896	6,106,931	5,889,002	6,176,132	287,130
011 - WASILLA MIDDLE SCHOOL	6,698,346	6,329,613	6,368,157	6,462,093	6,870,550	408,457
012 - COLONY MIDDLE SCHOOL	7,114,363	6,605,693	6,955,827	7,029,623	7,197,936	168,313
013 - TEELAND MIDDLE SCHOOL	6,547,591	6,239,737	6,019,273	6,002,942	6,153,019	150,077
014 - HOUSTON MIDDLE SCHOOL	4,285,633	4,196,848	4,040,638	4,270,506	4,296,244	25,738
HIGH SCHOOL	41,676,199	39,497,274	41,022,294	39,546,456	41,197,650	1,651,194
001 - PALMER HIGH SCHOOL	8,670,296	7,782,690	8,373,872	8,426,068	8,649,865	223,797
003 - WASILLA HIGH SCHOOL	9,751,099	9,320,385	9,680,071	9,415,721	9,718,976	303,255
005 - COLONY HIGH SCHOOL	10,269,233	9,958,666	10,350,667	9,684,164	10,143,503	459,339
007 - HOUSTON HIGH SCHOOL	5,792,077	5,435,388	5,481,493	5,259,226	5,566,119	306,893
080 - JOE REDINGTON SR. JR/SR HS	7,193,495	7,000,145	7,136,191	6,761,277	7,119,187	357,910
SMALL ATTENDANCE AREA SCHOOL	10,656,976	10,463,618	10,839,629	10,510,119	11,680,819	1,170,700
002 - SU VALLEY JR/SR HIGH SCHOOL	3,757,422	3,591,563	3,832,838	3,621,142	3,631,067	9,925
031 - GLACIER VIEW SCHOOL	898,143	749,530	754,592	778,498	-	(778,498)
035 - TALKEETNA ELEMENTARY	2,081,947	2,212,980	2,119,002	2,100,743	3,970,970	1,870,227
036 - TRAPPER CREEK ELEMENTARY	579,701	511,505	536,733	556,737	556,966	229
038 - WILLOW ELEMENTARY	1,876,721	1,876,087	2,062,913	1,913,410	1,938,992	25,582
042 - SUTTON ELEMENTARY	1,173,943	1,214,635	1,223,273	1,225,932	1,252,778	26,846
049 - BERYOZOVA SCHOOL	289,100	307,318	310,278	313,657	330,046	16,389
ALTERNATIVE/CORRESPONDENCE SCHOOL	31,554,444	31,749,684	35,785,126	34,734,185	35,426,025	691,840
006 - BURCHELL HIGH SCHOOL	2,571,413	2,272,657	2,285,346	2,336,853	2,382,045	45,192
071 - VALLEY PATHWAYS SCHOOL	2,068,924	2,706,727	3,142,116	3,180,237	3,210,482	30,245
072 - MAT-SU SECONDARY YTH FACILITY	172,382	161,409	303,572	300,960	311,098	10,138
073 - MAT-SU CAREER TECH HIGH SCHOOL	8,080,706	7,915,097	8,190,331	8,240,137	8,408,493	168,356
077 - MAT-SU DAY SCHOOL	3,026,308	2,290,195	2,248,305	2,398,168	2,452,926	54,758
079 - MAT-SU MIDDLE COLLEGE SCHOOL	2,418,266	2,226,548	2,662,117	2,489,740	2,507,585	17,845
091 - MAT-SU CENTRAL SCHOOL	13,216,445	14,177,051	16,953,339	15,416,599	15,243,740	(172,859)
092 - MAT-SU HYBRID LEARNING ACADEMY	-	-	-	371,491	909,656	538,165
CHARTER SCHOOL	25,822,149	25,816,311	28,755,889	25,630,588	27,076,697	1,446,109
061 - MIDNIGHT SUN CHARTER	2,792,221	2,673,087	2,779,169	2,718,054	2,818,894	100,840
062 - ACADEMY CHARTER	3,488,599	3,632,999	3,886,327	3,554,665	3,686,572	131,907
063 - KNIK CHARTER SCHOOL	2,607,711	3,315,597	3,586,680	3,176,389	3,501,888	325,499
065 - TWINDLY BRIDGE CHARTER	3,872,621	4,052,662	5,765,772	4,148,150	4,302,025	153,875
066 - BIRCHTREE CHARTER	5,754,840	5,435,542	5,730,066	5,461,775	5,767,995	306,220
067 - AMERICAN CHARTER ACADEMY	2,661,159	2,725,271	2,933,746	2,680,656	2,780,099	99,443
078 - FRONTERAS CHARTER	4,644,999	3,981,153	4,074,129	3,890,899	4,219,224	328,325

**MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET**

HISTORIC EXPENDITURE SUMMARY

EXPENDITURE BY LOCATION - EXCLUDING ON-BEHALF PAYMENTS

FUND	100 - GENERAL OPERATING FUND			ADOPTED:		ADOPTED: 5/27/2026	
	FY 2025 ACTUAL	FY 2026 ORIGINAL BUDGET	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED	
DISTRICT WIDE	63,321,746	62,925,617	57,074,855	63,642,788	70,908,320	7,265,532	
198 - ADMINISTRATION ANNEX WEST	12,086	9,134	7,978	9,989	9,989	-	
501 - DISTRICT-WIDE SERVICES	15,866,765	17,702,542	17,972,084	17,710,407	23,473,808	5,763,401	
502 - FEDERAL PROGRAMS	1,833,481	466,569	489,002	620,444	632,602	12,158	
503 - SPECIAL EDUCATION OFFICE	13,111,172	13,099,519	12,385,992	11,901,790	12,104,938	203,148	
504 - HEALTH SERVICES	74,967	28,751	28,751	29,441	29,441	-	
505 - CAREER & TECHNICAL EDUCATION	324,872	473,573	483,380	489,985	499,749	9,764	
506 - OFFICE OF TEACHING & LEARNING	4,618,553	4,434,218	4,023,827	4,227,836	4,343,806	115,970	
507 - DISTRICT WAREHOUSE	504,655	414,884	403,078	429,421	511,842	82,421	
508 - INFORMATION TECHNOLOGY	4,875,138	6,209,627	5,000,280	5,964,091	6,128,657	164,566	
509 - FACILITIES	6,666,821	6,861,032	6,951,457	6,951,700	6,937,646	(14,054)	
510 - RISK MANAGEMENT	4,115,062	256,445	212,248	207,141	226,066	18,925	
511 - QUALITY SCHOOLS	328,348	569,508	570,680	567,432	566,545	(887)	
512 - STUDENT TRANSPORTATION	3,197,476	4,446,640	144,956	3,536,028	4,536,028	1,000,000	
513 - FOOD SERVICE	2,061	900	1,620	900	500,900	500,000	
514 - MEDICAID REIMBURSEMENT	139,403	145,938	149,622	148,368	152,197	3,829	
515 - SAFETY & EMERGENCY PREPARED	221,644	228,749	227,485	243,920	239,913	(4,007)	
516 - BUSINESS SERVICES	531,223	610,714	635,654	625,418	632,699	7,281	
517 - PURCHASING DEPARTMENT	744,710	680,201	697,007	717,048	673,690	(43,358)	
519 - CUSTODIAL SERVICES	796,560	856,452	835,438	740,898	762,487	21,589	
529 - COMPLIANCE	21,288	29,250	29,750	29,952	29,952	-	
530 - TALENTED & GIFTED INSTRUCTION	180,850	264,816	189,658	91,601	98,689	7,088	
601 - SCHOOL BOARD	314,501	348,436	372,872	377,306	399,129	21,823	
602 - OFFICE OF THE SUPERINTENDENT	540,315	537,678	544,119	549,599	559,911	10,312	
604 - PAYROLL DEPARTMENT	822,231	873,535	875,010	879,922	908,655	28,733	
605 - ACCOUNTING DEPARTMENT	923,932	870,326	969,305	947,498	975,700	28,202	
606 - HUMAN RES. & LABOR RELATIONS	1,201,831	1,140,457	1,180,560	1,152,572	1,231,874	79,302	
608 - EEO OFFICE	19,116	19,468	20,412	19,490	19,490	-	
609 - FINANCE & BUDGET	717,300	731,074	732,141	708,894	732,412	23,518	
610 - ADMINISTRATION BUILDING	281,685	213,042	288,441	270,674	270,674	-	
611 - PUBLIC INFORMATION OFFICE	333,700	252,536	269,930	290,865	286,027	(4,838)	
615 - FACILITY USE	-	-	792	-	-	-	
699 - RESERVE FOR OPERATING	-	149,603	381,326	3,202,158	2,432,804	(769,354)	
TOTAL EXPENDITURES	\$ 278,658,906	\$ 272,072,327	\$ 276,793,104	\$ 274,470,718	\$ 285,965,417	\$ 11,494,699	

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

001 - PALMER HIGH SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	3,760,132	3,635,347	3,746,198	3,763,789	17,591
310 - CERTIFICATED SALARIES	2,546,725	2,441,754	2,485,407	2,453,470	(31,937)
320 - NON-CERTIFIED SALARIES	135	-	-	-	-
360 - EMPLOYEE BENEFITS	1,065,057	1,067,439	1,144,829	1,194,357	49,528
410 - PROFESSIONAL & TECHNICAL SERVICES	631	1,125	-	-	-
420 - STAFF TRAVEL	328	3,050	-	-	-
425 - STUDENT TRAVEL	154	-	-	-	-
430 - UTILITIES	594	-	-	-	-
440 - PURCHASED SERVICES	1,048	3,070	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	101,394	77,457	73,962	73,962	-
490 - EXPENSES NOT CLASSIFIED	44,067	41,452	42,000	42,000	-
200 - SPECIAL EDUCATION INSTRUCTION	1,375,200	1,493,744	1,456,823	1,506,948	50,125
310 - CERTIFICATED SALARIES	487,086	514,546	425,896	425,896	-
320 - NON-CERTIFIED SALARIES	395,959	434,633	489,181	489,181	-
360 - EMPLOYEE BENEFITS	489,364	541,665	539,746	589,871	50,125
450 - SUPPLIES, MATERIALS & MEDIA	2,791	2,900	2,000	2,000	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	152,922	159,011	300,682	307,540	6,858
310 - CERTIFICATED SALARIES	105,450	114,969	207,019	207,019	-
360 - EMPLOYEE BENEFITS	45,472	44,042	93,663	100,521	6,858
450 - SUPPLIES, MATERIALS & MEDIA	2,000	-	-	-	-
300 - SUPPORT SERVICES - STUDENTS	803,593	745,078	678,160	690,246	12,086
310 - CERTIFICATED SALARIES	421,260	387,458	332,539	332,539	-
320 - NON-CERTIFIED SALARIES	87,708	91,704	88,469	86,969	(1,500)
360 - EMPLOYEE BENEFITS	198,377	177,016	176,125	189,711	13,586
410 - PROFESSIONAL & TECHNICAL SERVICES	73,662	85,500	78,027	78,027	-
450 - SUPPLIES, MATERIALS & MEDIA	22,586	3,400	3,000	3,000	-
350 - SUPPORT SERVICES - INSTRUCTION	73,230	77,410	27,028	27,028	-
310 - CERTIFICATED SALARIES	34,433	31,949	-	-	-
320 - NON-CERTIFIED SALARIES	250	250	-	-	-
360 - EMPLOYEE BENEFITS	18,495	20,364	-	-	-
410 - PROFESSIONAL & TECHNICAL SERVICES	5,619	-	-	-	-
420 - STAFF TRAVEL	4,954	-	-	-	-
430 - UTILITIES	9,266	23,747	26,528	26,528	-
450 - SUPPLIES, MATERIALS & MEDIA	212	1,100	500	500	-
400 - SCHOOL ADMINISTRATION	500,041	344,136	365,789	368,958	3,169
310 - CERTIFICATED SALARIES	380,134	246,814	260,827	258,933	(1,894)
360 - EMPLOYEE BENEFITS	119,908	97,322	104,962	110,025	5,063
450 - SCHOOL ADMINISTRATIVE SUPPORT	541,935	418,689	513,593	531,811	18,218
320 - NON-CERTIFIED SALARIES	291,729	236,980	287,309	287,309	-
360 - EMPLOYEE BENEFITS	220,644	157,213	208,284	226,502	18,218
430 - UTILITIES	404	1,821	-	-	-
440 - PURCHASED SERVICES	18,571	18,000	18,000	18,000	-
450 - SUPPLIES, MATERIALS & MEDIA	10,589	4,675	-	-	-
600 - OPERATIONS & MAINTENANCE	843,761	921,185	906,721	922,439	15,718
320 - NON-CERTIFIED SALARIES	248,736	261,445	257,155	257,155	-
360 - EMPLOYEE BENEFITS	184,360	212,296	201,603	217,321	15,718
430 - UTILITIES	42,833	55,327	63,301	63,301	-
435 - ENERGY	344,668	375,197	370,662	370,662	-
440 - PURCHASED SERVICES	7,616	420	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	15,548	16,500	14,000	14,000	-
700 - STUDENT ACTIVITIES	619,480	579,272	431,074	531,105	100,031
310 - CERTIFICATED SALARIES	201,800	253,989	296,868	316,868	20,000
320 - NON-CERTIFIED SALARIES	172,539	116,292	-	-	-
360 - EMPLOYEE BENEFITS	75,448	79,998	88,206	93,237	5,031
420 - STAFF TRAVEL	-	2,500	-	-	-
425 - STUDENT TRAVEL	110,788	72,500	-	75,000	75,000
440 - PURCHASED SERVICES	46,996	46,000	46,000	46,000	-
450 - SUPPLIES, MATERIALS & MEDIA	3,240	-	-	-	-
490 - EXPENSES NOT CLASSIFIED	8,670	7,993	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 8,670,296	\$ 8,373,872	\$ 8,426,068	\$ 8,649,865	\$ 223,797

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

001 - PALMER HIGH SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	7,790,702	7,529,882	7,688,088	7,836,885	148,797
NON-PERSONNEL DISCRETIONARY	382,978	285,799	181,462	256,462	75,000
UTILITIES	394,314	451,171	459,484	459,484	-
DISTRICT MANAGED CONTRACTS	102,302	107,020	97,034	97,034	-
LOCATION EXPENDITURE TOTAL	\$ 8,670,296	\$ 8,373,872	\$ 8,426,068	\$ 8,649,865	\$ 52,196
AVERAGE CLASS SIZE	21.467	21.850	21.018	21.519	1
ADM ENROLLMENT	622.55	611.80	578.00	581.00	3.00
ANNUAL COST PER ADM ENROLLMENT	\$ 11,960.66	\$ 13,284.33	\$ 12,308.82	\$ 12,309.82	\$ 1.00

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	43.00	41.00	39.50	39.00	(0.50)
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	3.00	2.00	2.00	2.00	-
CLASSROOM TEACHER	22.50	21.50	21.50	21.00	(0.50)
SPED TEACHER	7.00	7.00	7.00	7.00	-
SPECIALIST - SCHOOL	6.50	6.50	6.00	6.00	-
COUNSELOR	3.00	3.00	3.00	3.00	-
NURSE	1.00	1.00	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	23.22	24.09	24.09	24.09	0.00
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	1.00	1.00	1.00	1.00	-
INSTRUCTIONAL AIDE	11.22	12.09	12.09	12.09	0.00
SUPPORT STAFF	5.00	5.00	5.00	5.00	-
CUSTODIAL STAFF	6.00	6.00	6.00	6.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	66.22	65.09	63.59	63.09	(0.50)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

002 - SUSITNA VALLEY HIGH SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	1,578,791	1,546,118	1,478,373	1,493,960	15,587
310 - CERTIFICATED SALARIES	1,033,679	994,114	943,113	915,803	(27,310)
320 - NON-CERTIFIED SALARIES	27,184	30,377	32,352	32,352	-
360 - EMPLOYEE BENEFITS	498,909	486,994	475,687	518,584	42,897
420 - STAFF TRAVEL	-	425	900	900	-
425 - STUDENT TRAVEL	370	-	-	-	-
440 - PURCHASED SERVICES	350	340	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	16,015	33,868	26,321	26,321	-
490 - EXPENSES NOT CLASSIFIED	2,284	-	-	-	-
200 - SPECIAL EDUCATION INSTRUCTION	830,963	859,924	901,977	929,288	27,311
310 - CERTIFICATED SALARIES	329,226	351,240	354,590	354,590	(1)
320 - NON-CERTIFIED SALARIES	197,734	201,905	217,912	217,912	-
360 - EMPLOYEE BENEFITS	303,185	306,354	329,075	356,387	27,312
450 - SUPPLIES, MATERIALS & MEDIA	819	425	400	400	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	2,000	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	2,000	-	-	-	-
300 - SUPPORT SERVICES - STUDENTS	290,963	293,349	232,697	128,873	(103,824)
310 - CERTIFICATED SALARIES	152,157	157,980	111,719	111,719	-
320 - NON-CERTIFIED SALARIES	54,939	59,305	63,295	-	(63,295)
360 - EMPLOYEE BENEFITS	72,746	75,639	57,283	16,754	(40,529)
450 - SUPPLIES, MATERIALS & MEDIA	11,120	425	400	400	-
350 - SUPPORT SERVICES - INSTRUCTION	24,856	19,398	21,001	21,001	-
310 - CERTIFICATED SALARIES	4,400	750	-	-	-
320 - NON-CERTIFIED SALARIES	-	250	-	-	-
360 - EMPLOYEE BENEFITS	106	43	-	-	-
430 - UTILITIES	18,267	16,830	19,501	19,501	-
450 - SUPPLIES, MATERIALS & MEDIA	2,084	1,525	1,500	1,500	-
400 - SCHOOL ADMINISTRATION	174,301	180,720	190,704	195,235	4,531
310 - CERTIFICATED SALARIES	125,018	130,711	137,175	137,175	-
360 - EMPLOYEE BENEFITS	46,497	48,564	52,029	56,560	4,531
420 - STAFF TRAVEL	800	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	1,971	1,445	1,500	1,500	-
490 - EXPENSES NOT CLASSIFIED	15	-	-	-	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	147,871	150,288	158,751	163,282	4,531
320 - NON-CERTIFIED SALARIES	76,540	83,179	89,074	89,074	-
360 - EMPLOYEE BENEFITS	51,401	51,275	55,174	59,705	4,531
420 - STAFF TRAVEL	843	425	-	-	-
430 - UTILITIES	1,870	706	500	500	-
440 - PURCHASED SERVICES	13,233	13,003	13,003	13,003	-
450 - SUPPLIES, MATERIALS & MEDIA	3,984	1,700	1,000	1,000	-
600 - OPERATIONS & MAINTENANCE	419,613	530,336	457,844	465,500	7,656
320 - NON-CERTIFIED SALARIES	83,819	87,644	88,132	88,132	-
360 - EMPLOYEE BENEFITS	72,134	83,966	93,040	100,696	7,656
430 - UTILITIES	13,441	23,991	24,507	24,507	-
435 - ENERGY	237,346	278,573	252,165	252,165	-
440 - PURCHASED SERVICES	7,103	49,311	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	5,770	6,851	-	-	-
700 - STUDENT ACTIVITIES	288,064	252,705	179,795	233,927	54,132
310 - CERTIFICATED SALARIES	136,612	130,750	139,935	159,935	20,000
320 - NON-CERTIFIED SALARIES	52,576	53,159	-	-	-
360 - EMPLOYEE BENEFITS	32,315	33,366	39,860	40,992	1,132
425 - STUDENT TRAVEL	145	33,000	-	33,000	33,000
450 - SUPPLIES, MATERIALS & MEDIA	64,266	-	-	-	-
490 - EXPENSES NOT CLASSIFIED	2,150	2,430	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 3,757,422	\$ 3,832,838	\$ 3,621,142	\$ 3,631,067	\$ 9,924

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

002 - SUSITNA VALLEY HIGH SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	3,350,128	3,366,373	3,279,445	3,256,370	(23,075)
NON-PERSONNEL DISCRETIONARY	117,903	84,757	33,221	66,221	33,000
UTILITIES	267,072	314,799	292,410	292,410	-
DISTRICT MANAGED CONTRACTS	22,319	66,909	16,066	16,066	-
LOCATION EXPENDITURE TOTAL	\$ 3,757,422	\$ 3,832,838	\$ 3,621,142	\$ 3,631,067	\$ 9,925
AVERAGE CLASS SIZE	17.996	18.504	18.455	18.455	-
ADM ENROLLMENT	233.95	222.05	203.00	203.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 16,060.79	\$ 17,261.15	\$ 17,838.14	\$ 17,887.03	\$ 48.89

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	19.50	18.50	17.00	17.00	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	1.00	1.00	1.00	1.00	-
CLASSROOM TEACHER	11.00	10.00	9.00	9.00	-
SPED TEACHER	4.00	4.00	4.00	4.00	-
SPECIALIST - SCHOOL	2.00	2.00	2.00	2.00	-
COUNSELOR	1.00	1.00	1.00	1.00	-
NURSE	0.50	0.50	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	10.05	10.05	10.05	9.25	(0.80)
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	0.80	0.80	0.80	-	(0.80)
INSTRUCTIONAL AIDE	5.25	5.25	5.25	5.25	-
SUPPORT STAFF	2.00	2.00	2.00	2.00	-
CUSTODIAL STAFF	2.00	2.00	2.00	2.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	29.55	28.55	27.05	26.25	(0.80)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

003 - WASILLA HIGH SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	4,477,190	4,215,807	4,197,171	4,300,289	103,118
310 - CERTIFICATED SALARIES	3,108,686	2,900,910	2,881,488	2,881,488	-
320 - NON-CERTIFIED SALARIES	1,650	3,000	1,500	1,500	-
360 - EMPLOYEE BENEFITS	1,260,132	1,217,304	1,243,176	1,346,294	103,118
410 - PROFESSIONAL & TECHNICAL SERVICES	663	958	1,900	1,900	-
420 - STAFF TRAVEL	1,327	-	500	500	-
425 - STUDENT TRAVEL	43	-	-	-	-
430 - UTILITIES	-	67	-	-	-
440 - PURCHASED SERVICES	2,464	4,099	1,000	1,000	-
450 - SUPPLIES, MATERIALS & MEDIA	96,140	81,906	64,607	64,607	-
490 - EXPENSES NOT CLASSIFIED	6,085	7,563	3,000	3,000	-
200 - SPECIAL EDUCATION INSTRUCTION	1,828,242	1,992,093	2,139,397	2,216,034	76,637
310 - CERTIFICATED SALARIES	639,822	667,670	709,181	709,181	-
320 - NON-CERTIFIED SALARIES	466,879	552,761	599,748	599,748	-
360 - EMPLOYEE BENEFITS	714,676	767,140	826,468	903,105	76,637
450 - SUPPLIES, MATERIALS & MEDIA	6,565	4,420	4,000	4,000	-
490 - EXPENSES NOT CLASSIFIED	299	102	-	-	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	28,377	22,558	23,734	23,735	1
310 - CERTIFICATED SALARIES	19,064	16,228	16,682	16,228	(454)
360 - EMPLOYEE BENEFITS	7,313	6,330	7,052	7,507	455
450 - SUPPLIES, MATERIALS & MEDIA	2,000	-	-	-	-
300 - SUPPORT SERVICES - STUDENTS	615,094	658,372	675,206	679,774	4,568
310 - CERTIFICATED SALARIES	357,496	382,720	393,127	390,556	(2,571)
320 - NON-CERTIFIED SALARIES	66,439	79,436	76,993	75,493	(1,500)
360 - EMPLOYEE BENEFITS	160,525	161,275	172,422	181,061	8,639
410 - PROFESSIONAL & TECHNICAL SERVICES	27,350	33,028	30,228	30,228	-
450 - SUPPLIES, MATERIALS & MEDIA	3,284	1,913	2,436	2,436	-
350 - SUPPORT SERVICES - INSTRUCTION	178,719	156,370	39,584	39,584	-
310 - CERTIFICATED SALARIES	81,495	82,467	-	-	-
320 - NON-CERTIFIED SALARIES	250	-	-	-	-
360 - EMPLOYEE BENEFITS	37,671	38,863	-	-	-
410 - PROFESSIONAL & TECHNICAL SERVICES	13,465	1,370	5,056	5,056	-
420 - STAFF TRAVEL	11,010	2,550	-	-	-
430 - UTILITIES	24,173	23,747	26,528	26,528	-
450 - SUPPLIES, MATERIALS & MEDIA	10,655	7,373	8,000	8,000	-
400 - SCHOOL ADMINISTRATION	717,800	753,506	599,424	594,778	(4,646)
310 - CERTIFICATED SALARIES	523,038	550,726	430,044	419,890	(10,154)
360 - EMPLOYEE BENEFITS	193,030	202,196	167,380	172,888	5,508
420 - STAFF TRAVEL	212	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	394	251	1,000	1,000	-
490 - EXPENSES NOT CLASSIFIED	1,126	333	1,000	1,000	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	510,535	526,218	522,527	539,245	16,718
320 - NON-CERTIFIED SALARIES	285,480	296,566	287,309	287,309	-
360 - EMPLOYEE BENEFITS	199,153	205,290	209,784	226,502	16,718
430 - UTILITIES	15	568	2,244	2,244	-
440 - PURCHASED SERVICES	21,262	20,467	20,190	20,190	-
450 - SUPPLIES, MATERIALS & MEDIA	4,625	3,327	3,000	3,000	-
600 - OPERATIONS & MAINTENANCE	905,290	904,888	937,241	947,100	9,859
320 - NON-CERTIFIED SALARIES	216,337	229,095	225,916	225,916	-
360 - EMPLOYEE BENEFITS	117,919	125,818	128,539	138,398	9,859
430 - UTILITIES	54,103	66,820	81,357	81,357	-
435 - ENERGY	471,066	462,660	484,429	484,429	-
440 - PURCHASED SERVICES	9,946	3,372	2,000	2,000	-
450 - SUPPLIES, MATERIALS & MEDIA	35,919	17,123	15,000	15,000	-
700 - STUDENT ACTIVITIES	489,853	450,259	281,437	378,437	97,000
310 - CERTIFICATED SALARIES	155,571	184,524	185,700	205,700	20,000
320 - NON-CERTIFIED SALARIES	126,245	87,599	-	-	-
360 - EMPLOYEE BENEFITS	34,675	39,576	41,737	43,737	2,000
420 - STAFF TRAVEL	147	179	-	-	-
425 - STUDENT TRAVEL	105,291	82,925	-	75,000	75,000
440 - PURCHASED SERVICES	57,918	45,896	54,000	54,000	-
450 - SUPPLIES, MATERIALS & MEDIA	17	-	-	-	-
490 - EXPENSES NOT CLASSIFIED	9,990	9,560	-	-	-
LOCATION EXPENDITURE TOTAL \$	\$ 9,751,099	\$ 9,680,071	\$ 9,415,721	\$ 9,718,976	\$ 303,255

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

003 - WASILLA HIGH

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM CURRENT
PERSONNEL	8,771,635	8,794,363	8,602,746	8,831,001	228,255
NON-PERSONNEL DISCRETIONARY	378,218	277,043	170,243	245,243	75,000
UTILITIES	546,687	549,473	590,636	590,636	-
DISTRICT MANAGED CONTRACTS	54,559	59,192	52,096	52,096	-
LOCATION EXPENDITURE TOTAL	\$ 9,751,099	\$ 9,680,071	\$ 9,415,721	\$ 9,718,976	\$ 303,255
AVERAGE CLASS SIZE	21.927	22.927	22.844	22.844	-
ADM ENROLLMENT	813.50	779.53	731.00	731.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 11,986.60	\$ 12,417.83	\$ 12,880.60	\$ 13,295.45	\$ 414.85

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM CURRENT
CERTIFICATED FTE	53.00	50.00	47.00	47.00	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	4.00	4.00	3.00	3.00	-
CLASSROOM TEACHER	30.30	27.00	26.00	26.00	-
SPED TEACHER	7.90	8.00	8.00	8.00	-
SPECIALIST - SCHOOL	6.80	7.00	6.00	6.00	-
COUNSELOR	3.00	3.00	3.00	3.00	-
NURSE	1.00	1.00	1.00	1.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	22.38	24.13	24.13	24.13	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	1.00	1.00	1.00	1.00	-
INSTRUCTIONAL AIDE	11.38	13.13	13.13	13.13	-
SUPPORT STAFF	5.00	5.00	5.00	5.00	-
CUSTODIAL STAFF	5.00	5.00	5.00	5.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	75.38	74.13	71.13	71.13	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

005 - COLONY HIGH SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	5,186,406	5,228,309	5,158,188	5,268,632	110,444
310 - CERTIFICATED SALARIES	3,553,619	3,561,840	3,558,666	3,557,606	(1,060)
320 - NON-CERTIFIED SALARIES	60,620	68,026	2,000	2,000	-
360 - EMPLOYEE BENEFITS	1,450,016	1,451,307	1,487,422	1,598,926	111,504
410 - PROFESSIONAL & TECHNICAL SERVICES	1,166	12,750	13,056	13,056	-
425 - STUDENT TRAVEL	357	-	-	-	-
440 - PURCHASED SERVICES	-	1,445	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	115,399	132,341	97,044	97,044	-
490 - EXPENSES NOT CLASSIFIED	4,989	600	-	-	-
550 - TRANSFERS TO OTHER FUNDS	240	-	-	-	-
200 - SPECIAL EDUCATION INSTRUCTION	1,441,290	1,459,338	1,592,908	1,651,201	58,293
310 - CERTIFICATED SALARIES	603,784	589,003	652,741	652,741	-
320 - NON-CERTIFIED SALARIES	312,500	347,414	354,942	354,942	-
360 - EMPLOYEE BENEFITS	522,734	521,731	584,375	642,668	58,293
450 - SUPPLIES, MATERIALS & MEDIA	2,273	1,190	850	850	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	17,631	16,603	704	250	(454)
310 - CERTIFICATED SALARIES	13,569	14,340	454	-	(454)
360 - EMPLOYEE BENEFITS	2,062	2,263	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	2,000	-	250	250	-
300 - SUPPORT SERVICES - STUDENTS	945,176	888,610	806,780	817,832	11,052
310 - CERTIFICATED SALARIES	541,187	502,428	420,713	418,142	(2,571)
320 - NON-CERTIFIED SALARIES	86,708	87,523	88,469	86,969	(1,500)
360 - EMPLOYEE BENEFITS	235,997	205,991	211,175	226,298	15,123
410 - PROFESSIONAL & TECHNICAL SERVICES	79,814	91,376	84,376	84,376	-
420 - STAFF TRAVEL	-	-	400	400	-
450 - SUPPLIES, MATERIALS & MEDIA	1,470	1,292	1,647	1,647	-
350 - SUPPORT SERVICES - INSTRUCTION	169,019	174,351	46,048	46,048	-
310 - CERTIFICATED SALARIES	114,193	113,954	-	-	-
360 - EMPLOYEE BENEFITS	17,516	17,589	-	-	-
430 - UTILITIES	34,614	38,983	43,548	43,548	-
450 - SUPPLIES, MATERIALS & MEDIA	2,695	1,000	2,500	2,500	-
510 - EQUIPMENT OVER \$5,000	-	2,825	-	-	-
400 - SCHOOL ADMINISTRATION	681,788	714,288	570,729	579,362	8,633
310 - CERTIFICATED SALARIES	499,111	520,257	414,880	409,921	(4,959)
360 - EMPLOYEE BENEFITS	182,677	194,031	155,849	169,441	13,592
450 - SCHOOL ADMINISTRATIVE SUPPORT	516,471	523,100	377,233	390,124	12,891
320 - NON-CERTIFIED SALARIES	290,882	308,811	200,970	200,970	-
360 - EMPLOYEE BENEFITS	196,873	186,331	150,366	163,257	12,891
430 - UTILITIES	163	-	-	-	-
440 - PURCHASED SERVICES	22,664	19,458	19,397	19,397	-
450 - SUPPLIES, MATERIALS & MEDIA	5,889	8,500	6,500	6,500	-
600 - OPERATIONS & MAINTENANCE	810,771	922,692	882,138	889,793	7,655
320 - NON-CERTIFIED SALARIES	204,320	248,433	219,414	219,414	-
360 - EMPLOYEE BENEFITS	118,749	158,561	133,152	140,807	7,655
430 - UTILITIES	30,741	41,482	46,053	46,053	-
435 - ENERGY	418,828	393,108	459,269	459,269	-
440 - PURCHASED SERVICES	21,598	59,108	9,750	9,750	-
450 - SUPPLIES, MATERIALS & MEDIA	16,534	22,000	14,500	14,500	-
700 - STUDENT ACTIVITIES	481,116	422,355	249,436	500,261	250,825
310 - CERTIFICATED SALARIES	162,022	199,584	185,700	312,193	126,493
320 - NON-CERTIFIED SALARIES	138,195	72,742	-	-	-
360 - EMPLOYEE BENEFITS	36,886	40,719	41,736	91,068	49,332
425 - STUDENT TRAVEL	86,840	75,000	-	75,000	75,000
440 - PURCHASED SERVICES	43,937	22,000	22,000	22,000	-
450 - SUPPLIES, MATERIALS & MEDIA	196	-	-	-	-
490 - EXPENSES NOT CLASSIFIED	13,040	12,310	-	-	-
780 - COMMUNITY SERVICES	19,804	1,021	-	-	-
320 - NON-CERTIFIED SALARIES	18,169	930	-	-	-
360 - EMPLOYEE BENEFITS	1,635	91	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 10,269,473	\$ 10,350,667	\$ 9,684,164	\$ 10,143,503	\$ 459,339

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

005 - COLONY HIGH SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	9,362,492	9,407,099	8,861,024	9,245,363	384,339
NON-PERSONNEL DISCRETIONARY	301,355	300,053	160,747	235,747	75,000
UTILITIES	479,832	458,864	537,496	537,496	-
DISTRICT MANAGED CONTRACTS	125,794	184,651	124,897	124,897	-
LOCATION EXPENDITURE TOTAL	\$ 10,269,473	\$ 10,350,667	\$ 9,684,164	\$ 10,143,503	\$ 459,339
AVERAGE CLASS SIZE	23.806	23.745	22.684	22.123	(1)
ADM ENROLLMENT	1,048.18	985.40	896.00	896.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 9,797.43	\$ 10,504.03	\$ 10,808.22	\$ 11,320.87	\$ 512.66

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	60.03	57.50	53.50	54.50	1.00
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	4.00	4.00	3.00	3.00	-
CLASSROOM TEACHER	36.53	35.00	34.00	34.00	-
SPED TEACHER	7.00	7.00	7.00	7.00	-
SPECIALIST - SCHOOL	7.50	6.50	5.50	6.50	1.00
COUNSELOR	4.00	4.00	4.00	4.00	-
NURSE	1.00	1.00	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	23.25	20.75	17.88	17.88	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	1.00	1.00	1.00	1.00	-
INSTRUCTIONAL AIDE	11.25	9.75	7.88	7.88	-
SUPPORT STAFF	6.00	5.00	4.00	4.00	-
CUSTODIAL STAFF	5.00	5.00	5.00	5.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	83.28	78.25	71.38	72.38	1.00

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

006 - BUCHELL HIGH SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM CURRENT
110 - REGULAR EDUCATION INSTRUCTION	1,421,736	1,244,959	1,276,207	1,317,965	41,758
310 - CERTIFICATED SALARIES	874,404	782,856	797,827	797,827	-
320 - NON-CERTIFIED SALARIES	83,087	55,196	44,307	44,307	-
360 - EMPLOYEE BENEFITS	446,334	385,553	411,109	452,867	41,758
420 - STAFF TRAVEL	32	32	-	-	-
425 - STUDENT TRAVEL	657	-	500	500	-
430 - UTILITIES	33	170	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	16,298	20,222	21,964	21,964	-
490 - EXPENSES NOT CLASSIFIED	892	930	500	500	-
200 - SPECIAL EDUCATION INSTRUCTION	75,509	86,743	97,093	103,124	6,031
310 - CERTIFICATED SALARIES	65,560	54,145	61,398	61,398	-
360 - EMPLOYEE BENEFITS	9,949	32,598	35,695	41,726	6,031
220 - SPECIAL EDUCATION SUPPORT SERVICES	-	10,583	11,101	9,231	(1,870)
310 - CERTIFICATED SALARIES	-	5,813	6,001	6,001	-
360 - EMPLOYEE BENEFITS	-	4,770	5,100	3,230	(1,870)
450 - SUPPLIES, MATERIALS & MEDIA	-	-	-	-	-
300 - SUPPORT SERVICES - STUDENTS	225,953	204,227	210,426	203,661	(6,765)
310 - CERTIFICATED SALARIES	149,129	130,327	132,667	132,667	-
360 - EMPLOYEE BENEFITS	76,141	73,050	76,759	69,994	(6,765)
450 - SUPPLIES, MATERIALS & MEDIA	683	850	1,000	1,000	-
350 - SUPPORT SERVICES - INSTRUCTION	152,641	155,568	159,283	160,594	1,311
310 - CERTIFICATED SALARIES	93,309	97,575	97,800	96,080	(1,720)
360 - EMPLOYEE BENEFITS	40,868	41,163	42,682	45,713	3,031
420 - STAFF TRAVEL	197	-	-	-	-
430 - UTILITIES	-	16,830	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	18,267	-	18,801	18,801	-
400 - SCHOOL ADMINISTRATION	280,445	191,756	200,550	200,746	196
310 - CERTIFICATED SALARIES	209,691	142,476	149,527	143,275	(6,252)
360 - EMPLOYEE BENEFITS	70,754	49,280	51,023	57,471	6,448
450 - SCHOOL ADMINISTRATIVE SUPPORT	184,976	147,838	150,536	155,067	4,531
320 - NON-CERTIFIED SALARIES	100,807	84,150	84,953	84,953	-
360 - EMPLOYEE BENEFITS	59,078	47,008	49,046	53,577	4,531
430 - UTILITIES	-	425	-	-	-
440 - PURCHASED SERVICES	11,912	11,537	11,537	11,537	-
450 - SUPPLIES, MATERIALS & MEDIA	13,179	4,718	5,000	5,000	-
600 - OPERATIONS & MAINTENANCE	222,972	241,672	231,657	231,657	-
320 - NON-CERTIFIED SALARIES	77,897	79,506	79,780	79,780	-
360 - EMPLOYEE BENEFITS	24,275	24,351	24,380	24,380	-
430 - UTILITIES	17,096	18,602	20,117	20,117	-
435 - ENERGY	95,293	108,360	101,980	101,980	-
440 - PURCHASED SERVICES	1,848	5,103	900	900	-
450 - SUPPLIES, MATERIALS & MEDIA	6,563	5,750	4,500	4,500	-
700 - STUDENT ACTIVITIES	7,180	2,000	-	-	-
310 - CERTIFICATED SALARIES	4,384	-	-	-	-
360 - EMPLOYEE BENEFITS	627	-	-	-	-
490 - EXPENSES NOT CLASSIFIED	2,170	2,000	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 2,571,413	\$ 2,285,346	\$ 2,336,853	\$ 2,382,045	\$ 45,192

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

006 - BURCHELL HIGH SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM CURRENT
PERSONNEL	2,386,293	2,089,817	2,150,054	2,195,246	45,192
NON-PERSONNEL DISCRETIONARY	40,754	35,097	33,464	33,464	-
UTILITIES	128,247	140,160	139,106	139,106	-
DISTRICT MANAGED CONTRACTS	16,118	20,272	14,229	14,229	-
LOCATION EXPENDITURE TOTAL	\$ 2,571,413	\$ 2,285,346	\$ 2,336,853	\$ 2,382,045	\$ 45,192
AVERAGE CLASS SIZE	19.005	19.720	18.700	18.700	-
ADM ENROLLMENT	209.05	197.20	187.00	187.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 12,300.47	\$ 11,588.98	\$ 12,496.54	\$ 12,738.21	\$ 241.67

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM CURRENT
CERTIFICATED FTE	15.30	13.50	13.50	13.50	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	1.50	1.00	1.00	1.00	-
CLASSROOM TEACHER	11.00	10.00	10.00	10.00	-
SPED TEACHER	1.00	1.00	1.00	1.00	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	1.00	1.00	1.00	1.00	-
NURSE	0.80	0.50	0.50	0.50	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	6.00	5.00	4.50	4.50	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	1.25	1.25	0.75	0.75	-
SUPPORT STAFF	3.00	2.00	2.00	2.00	-
CUSTODIAL STAFF	1.75	1.75	1.75	1.75	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	21.30	18.50	18.00	18.00	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

007 - HOUSTON HIGH SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM CURRENT
110 - REGULAR EDUCATION INSTRUCTION	2,230,124	2,065,703	2,108,844	2,147,214	38,370
310 - CERTIFICATED SALARIES	1,484,908	1,417,666	1,429,087	1,426,063	(3,024)
320 - NON-CERTIFIED SALARIES	750	751	-	-	-
360 - EMPLOYEE BENEFITS	684,802	599,143	635,319	676,713	41,394
420 - STAFF TRAVEL	171	-	-	-	-
425 - STUDENT TRAVEL	1,919	1,233	1,500	1,500	-
440 - PURCHASED SERVICES	6,675	737	1,000	1,000	-
450 - SUPPLIES, MATERIALS & MEDIA	45,337	44,589	40,963	40,963	-
490 - EXPENSES NOT CLASSIFIED	5,562	1,584	975	975	-
200 - SPECIAL EDUCATION INSTRUCTION	1,118,470	1,244,022	1,227,209	1,271,301	44,092
310 - CERTIFICATED SALARIES	440,297	499,833	430,852	430,852	-
320 - NON-CERTIFIED SALARIES	264,497	269,571	323,000	323,000	-
360 - EMPLOYEE BENEFITS	413,191	473,980	472,857	516,949	44,092
450 - SUPPLIES, MATERIALS & MEDIA	485	638	500	500	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	20,108	11,334	12,201	12,488	287
310 - CERTIFICATED SALARIES	14,741	7,823	8,114	8,114	-
360 - EMPLOYEE BENEFITS	3,367	3,511	4,087	4,374	287
450 - SUPPLIES, MATERIALS & MEDIA	2,000	-	-	-	-
300 - SUPPORT SERVICES - STUDENTS	568,738	539,131	540,900	555,917	15,017
310 - CERTIFICATED SALARIES	304,667	277,400	269,415	269,415	-
320 - NON-CERTIFIED SALARIES	65,006	70,069	72,011	72,011	-
360 - EMPLOYEE BENEFITS	171,883	159,162	171,072	186,089	15,017
410 - PROFESSIONAL & TECHNICAL SERVICES	25,000	30,800	27,802	27,802	-
420 - STAFF TRAVEL	200	-	-	-	-
440 - PURCHASED SERVICES	105	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	1,876	1,700	600	600	-
350 - SUPPORT SERVICES - INSTRUCTION	108,303	100,342	43,077	43,077	-
310 - CERTIFICATED SALARIES	57,654	55,472	-	-	-
320 - NON-CERTIFIED SALARIES	-	751	-	-	-
360 - EMPLOYEE BENEFITS	21,992	21,864	-	-	-
420 - STAFF TRAVEL	239	235	250	250	-
430 - UTILITIES	24,173	19,168	42,827	42,827	-
450 - SUPPLIES, MATERIALS & MEDIA	4,244	2,852	-	-	-
490 - EXPENSES NOT CLASSIFIED	-	612	-	-	-
400 - SCHOOL ADMINISTRATION	338,266	350,579	179,255	284,195	104,940
310 - CERTIFICATED SALARIES	243,544	256,155	128,953	198,882	69,929
360 - EMPLOYEE BENEFITS	89,938	92,444	48,802	83,813	35,011
420 - STAFF TRAVEL	4,410	807	1,000	1,000	-
450 - SUPPLIES, MATERIALS & MEDIA	374	758	500	500	-
490 - EXPENSES NOT CLASSIFIED	-	415	-	-	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	395,538	319,616	335,267	347,454	12,187
320 - NON-CERTIFIED SALARIES	205,564	165,170	169,499	169,499	-
360 - EMPLOYEE BENEFITS	170,231	135,219	145,843	158,030	12,187
430 - UTILITIES	376	638	650	650	-
440 - PURCHASED SERVICES	18,353	18,000	18,000	18,000	-
450 - SUPPLIES, MATERIALS & MEDIA	1,014	589	1,275	1,275	-
600 - OPERATIONS & MAINTENANCE	519,261	506,516	569,024	569,024	-
320 - NON-CERTIFIED SALARIES	159,741	143,168	150,585	150,585	-
360 - EMPLOYEE BENEFITS	49,124	44,992	46,019	46,019	-
430 - UTILITIES	24,449	30,283	34,680	34,680	-
435 - ENERGY	257,472	246,315	311,450	311,450	-
440 - PURCHASED SERVICES	19,351	33,308	26,290	26,290	-
450 - SUPPLIES, MATERIALS & MEDIA	9,124	8,450	-	-	-
700 - STUDENT ACTIVITIES	493,270	343,638	243,449	335,449	92,000
310 - CERTIFICATED SALARIES	208,577	153,181	176,350	196,350	20,000
320 - NON-CERTIFIED SALARIES	90,671	58,038	-	-	-
360 - EMPLOYEE BENEFITS	53,731	31,201	39,749	41,749	2,000
420 - STAFF TRAVEL	-	39	-	-	-
425 - STUDENT TRAVEL	107,204	69,525	-	70,000	70,000
440 - PURCHASED SERVICES	28,470	27,000	27,000	27,000	-
450 - SUPPLIES, MATERIALS & MEDIA	47	484	350	350	-
490 - EXPENSES NOT CLASSIFIED	4,570	4,170	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 5,792,077	\$ 5,480,881	\$ 5,259,226	\$ 5,566,119	\$ 306,893

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

007 - HOUSTON HIGH SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM CURRENT
PERSONNEL	5,198,105	4,936,564	4,721,614	4,958,507	236,893
NON-PERSONNEL DISCRETIONARY	225,174	167,055	76,563	146,563	70,000
UTILITIES	297,707	283,789	378,087	378,087	-
DISTRICT MANAGED CONTRACTS	71,091	94,085	82,962	82,962	-
LOCATION EXPENDITURE TOTAL	\$ 5,792,077	\$ 5,481,493	\$ 5,259,226	\$ 5,566,119	\$ 306,893
AVERAGE CLASS SIZE	17.753	18.274	18.545	18.545	-
ADM ENROLLMENT	337.30	310.66	306.00	306.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 17,171.89	\$ 17,644.67	\$ 17,187.01	\$ 18,189.93	\$ 1,002.92

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM CURRENT
CERTIFICATED FTE	30.00	27.50	25.00	25.50	0.50
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	2.00	2.00	1.00	1.50	0.50
CLASSROOM TEACHER	13.00	11.50	11.50	11.50	-
SPED TEACHER	6.00	6.00	5.00	5.00	-
SPECIALIST - SCHOOL	6.00	5.50	5.00	5.00	-
COUNSELOR	2.00	2.00	2.00	2.00	-
NURSE	1.00	0.50	0.50	0.50	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	16.13	15.00	15.00	15.00	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	1.00	1.00	1.00	1.00	-
INSTRUCTIONAL AIDE	6.13	7.00	7.00	7.00	-
SUPPORT STAFF	5.00	3.00	3.00	3.00	-
CUSTODIAL STAFF	4.00	4.00	4.00	4.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	46.13	42.50	40.00	40.50	0.50

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

010 - PALMER JUNIOR MIDDLE SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	2,987,277	2,821,052	2,840,051	2,915,922	75,871
310 - CERTIFICATED SALARIES	2,072,934	1,941,753	1,926,008	1,926,009	1
360 - EMPLOYEE BENEFITS	862,206	819,936	861,626	937,496	75,870
410 - PROFESSIONAL & TECHNICAL SERVICES	210	425	200	200	-
420 - STAFF TRAVEL	1,450	850	400	400	-
425 - STUDENT TRAVEL	1,466	850	400	400	-
440 - PURCHASED SERVICES	80	272	200	200	-
450 - SUPPLIES, MATERIALS & MEDIA	47,978	56,308	50,517	50,517	-
490 - EXPENSES NOT CLASSIFIED	954	658	700	700	-
200 - SPECIAL EDUCATION INSTRUCTION	1,360,320	1,257,917	1,237,702	1,402,554	164,852
310 - CERTIFICATED SALARIES	556,258	435,248	394,228	472,967	78,739
320 - NON-CERTIFIED SALARIES	314,946	351,160	364,317	364,317	-
360 - EMPLOYEE BENEFITS	485,856	470,459	477,557	563,670	86,113
425 - STUDENT TRAVEL	-	346	500	500	-
450 - SUPPLIES, MATERIALS & MEDIA	3,260	704	1,100	1,100	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	21,562	12,935	-	-	-
310 - CERTIFICATED SALARIES	15,442	11,247	-	-	-
360 - EMPLOYEE BENEFITS	6,120	1,688	-	-	-
300 - SUPPORT SERVICES - STUDENTS	577,527	494,488	435,658	449,432	13,774
310 - CERTIFICATED SALARIES	235,962	230,556	171,908	171,908	-
320 - NON-CERTIFIED SALARIES	110,750	68,078	74,828	77,828	3,000
360 - EMPLOYEE BENEFITS	136,474	108,909	108,295	119,069	10,774
410 - PROFESSIONAL & TECHNICAL SERVICES	73,662	85,500	78,027	78,027	-
450 - SUPPLIES, MATERIALS & MEDIA	20,679	1,445	2,600	2,600	-
350 - SUPPORT SERVICES - INSTRUCTION	185,732	177,822	29,888	29,888	-
310 - CERTIFICATED SALARIES	108,933	106,563	-	-	-
360 - EMPLOYEE BENEFITS	44,379	48,149	-	-	-
410 - PROFESSIONAL & TECHNICAL SERVICES	-	-	-	-	-
430 - UTILITIES	22,688	21,384	23,888	23,888	-
450 - SUPPLIES, MATERIALS & MEDIA	9,194	2,499	4,500	4,500	-
490 - EXPENSES NOT CLASSIFIED	539	(773)	1,500	1,500	-
400 - SCHOOL ADMINISTRATION	356,472	373,484	398,884	397,363	(1,521)
310 - CERTIFICATED SALARIES	262,596	273,334	289,160	280,577	(8,583)
360 - EMPLOYEE BENEFITS	93,234	98,875	106,724	113,786	7,062
420 - STAFF TRAVEL	492	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	151	1,275	3,000	3,000	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	411,560	370,983	375,196	388,788	13,592
320 - NON-CERTIFIED SALARIES	217,426	211,706	210,379	210,379	-
360 - EMPLOYEE BENEFITS	178,085	142,569	148,139	161,731	13,592
430 - UTILITIES	361	1,275	1,500	1,500	-
440 - PURCHASED SERVICES	15,688	15,178	15,178	15,178	-
450 - SUPPLIES, MATERIALS & MEDIA	-	255	-	-	-
600 - OPERATIONS & MAINTENANCE	454,544	512,552	524,514	535,076	10,562
320 - NON-CERTIFIED SALARIES	136,487	138,601	149,452	149,452	-
360 - EMPLOYEE BENEFITS	58,316	89,973	100,091	110,653	10,562
430 - UTILITIES	39,192	41,682	45,295	45,295	-
435 - ENERGY	201,221	222,385	226,376	226,376	-
440 - PURCHASED SERVICES	8,663	10,358	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	10,666	9,553	3,300	3,300	-
700 - STUDENT ACTIVITIES	98,893	85,698	47,109	57,109	10,000
310 - CERTIFICATED SALARIES	56,796	44,197	37,081	47,081	10,000
320 - NON-CERTIFIED SALARIES	28,343	31,112	-	-	-
360 - EMPLOYEE BENEFITS	11,014	10,389	10,028	10,028	-
425 - STUDENT TRAVEL	2,740	-	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 6,453,887	\$ 6,106,931	\$ 5,889,002	\$ 6,176,132	\$ 287,130

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

010 - PALMER JUNIOR MIDDLE SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	5,993,047	5,634,502	5,429,821	5,716,951	287,130
NON-PERSONNEL DISCRETIONARY	99,727	75,942	70,417	70,417	-
UTILITIES	260,665	282,571	294,720	294,720	-
DISTRICT MANAGED CONTRACTS	100,448	113,916	94,044	94,044	-
LOCATION EXPENDITURE TOTAL	\$ 6,453,887	\$ 6,106,931	\$ 5,889,002	\$ 6,176,132	\$ 287,130
AVERAGE CLASS SIZE	24.528	25.664	25.952	26.190	0.24
ADM ENROLLMENT	564.15	564.60	545.00	550.00	5.00
ANNUAL COST PER ADM ENROLLMENT	\$ 11,440.02	\$ 10,816.39	\$ 10,805.51	\$ 11,229.33	\$ 423.82

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	34.00	31.00	29.00	30.00	1.00
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	2.00	2.00	2.00	2.00	-
CLASSROOM TEACHER	21.00	20.00	20.00	20.00	-
SPED TEACHER	6.00	4.00	4.00	5.00	1.00
SPECIALIST - SCHOOL	2.00	2.00	1.00	1.00	-
COUNSELOR	2.00	2.00	2.00	2.00	-
NURSE	1.00	1.00	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	19.38	18.50	18.50	18.50	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	1.00	1.00	1.00	1.00	-
INSTRUCTIONAL AIDE	10.38	9.50	9.50	9.50	-
SUPPORT STAFF	4.00	4.00	4.00	4.00	-
CUSTODIAL STAFF	4.00	4.00	4.00	4.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	53.38	49.50	47.50	48.50	1.00

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

011 - WASILLA MIDDLE SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	3,137,995	2,947,267	2,967,694	3,282,241	314,547
310 - CERTIFICATED SALARIES	2,170,248	2,057,842	2,042,459	2,199,939	157,480
320 - NON-CERTIFIED SALARIES	1,250	-	1,500	1,500	-
360 - EMPLOYEE BENEFITS	901,167	825,097	860,621	1,017,689	157,068
425 - STUDENT TRAVEL	226	64	300	300	-
440 - PURCHASED SERVICES	45	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	65,021	64,264	62,814	62,814	-
490 - EXPENSES NOT CLASSIFIED	38	-	-	-	-
200 - SPECIAL EDUCATION INSTRUCTION	1,441,277	1,264,236	1,436,439	1,485,765	49,326
310 - CERTIFICATED SALARIES	514,645	478,775	539,319	539,319	-
320 - NON-CERTIFIED SALARIES	378,643	328,403	369,535	369,535	-
360 - EMPLOYEE BENEFITS	544,564	455,838	526,585	575,911	49,326
450 - SUPPLIES, MATERIALS & MEDIA	3,424	1,220	1,000	1,000	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	7,830	19,573	20,149	20,723	574
310 - CERTIFICATED SALARIES	6,784	12,758	13,208	13,208	-
360 - EMPLOYEE BENEFITS	1,047	6,815	6,941	7,515	574
300 - SUPPORT SERVICES - STUDENTS	529,347	622,515	624,980	640,827	15,847
310 - CERTIFICATED SALARIES	262,973	306,114	297,642	297,641	(1)
320 - NON-CERTIFIED SALARIES	91,231	104,139	106,861	106,860	(1)
360 - EMPLOYEE BENEFITS	143,853	177,638	188,149	203,998	15,849
410 - PROFESSIONAL & TECHNICAL SERVICES	27,350	33,028	30,228	30,228	-
450 - SUPPLIES, MATERIALS & MEDIA	3,941	1,596	2,100	2,100	-
350 - SUPPORT SERVICES - INSTRUCTION	157,719	158,195	25,388	25,388	-
310 - CERTIFICATED SALARIES	89,850	88,646	-	-	-
360 - EMPLOYEE BENEFITS	41,151	45,615	-	-	-
430 - UTILITIES	22,688	21,384	23,888	23,888	-
450 - SUPPLIES, MATERIALS & MEDIA	4,029	2,550	1,500	1,500	-
400 - SCHOOL ADMINISTRATION	331,848	329,014	345,444	346,182	738
310 - CERTIFICATED SALARIES	246,948	256,454	268,510	264,717	(3,793)
360 - EMPLOYEE BENEFITS	83,744	71,880	76,234	80,766	4,532
450 - SUPPLIES, MATERIALS & MEDIA	1,156	680	700	700	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	365,870	335,195	353,204	366,796	13,592
320 - NON-CERTIFIED SALARIES	188,169	181,546	192,914	192,914	-
360 - EMPLOYEE BENEFITS	158,613	134,871	142,812	156,404	13,592
420 - STAFF TRAVEL	36	-	-	-	-
430 - UTILITIES	740	850	-	-	-
440 - PURCHASED SERVICES	15,580	15,718	15,178	15,178	-
450 - SUPPLIES, MATERIALS & MEDIA	2,382	2,210	2,300	2,300	-
490 - EXPENSES NOT CLASSIFIED	350	-	-	-	-
600 - OPERATIONS & MAINTENANCE	626,351	612,891	641,686	645,517	3,831
320 - NON-CERTIFIED SALARIES	164,478	165,561	165,403	165,403	-
360 - EMPLOYEE BENEFITS	91,448	81,984	83,594	87,425	3,831
430 - UTILITIES	32,445	41,419	48,440	48,440	-
435 - ENERGY	309,354	309,807	335,978	335,978	-
440 - PURCHASED SERVICES	10,262	420	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	18,364	13,700	8,271	8,271	-
700 - STUDENT ACTIVITIES	100,109	79,271	47,109	57,109	10,000
310 - CERTIFICATED SALARIES	48,598	32,739	37,081	47,081	10,000
320 - NON-CERTIFIED SALARIES	40,598	37,524	-	-	-
360 - EMPLOYEE BENEFITS	10,913	9,008	10,028	10,028	-
LOCATION EXPENDITURE TOTAL \$	6,698,346 \$	6,368,157 \$	6,462,093 \$	6,870,550 \$	408,457

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

011 - WASILLA MIDDLE SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	6,179,581	5,859,247	5,927,796	6,336,253	408,457
NON-PERSONNEL DISCRETIONARY	101,087	87,134	80,585	80,585	-
UTILITIES	362,162	369,801	407,467	407,467	-
DISTRICT MANAGED CONTRACTS	55,517	51,975	46,245	46,245	-
LOCATION EXPENDITURE TOTAL	\$ 6,698,346	\$ 6,368,157	\$ 6,462,093	\$ 6,870,550	\$ 408,457
AVERAGE CLASS SIZE	24.227	26.277	29.143	26.609	(2.53)
ADM ENROLLMENT	583.15	578.10	612.00	612.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 11,486.49	\$ 11,015.67	\$ 10,558.98	\$ 11,226.39	\$ 667.41

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	35.07	33.00	32.00	34.00	2.00
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	2.00	2.00	2.00	2.00	-
CLASSROOM TEACHER	22.07	20.00	20.00	22.00	2.00
SPED TEACHER	6.00	6.00	6.00	6.00	-
SPECIALIST - SCHOOL	2.00	2.00	1.00	1.00	-
COUNSELOR	2.00	2.00	2.00	2.00	-
NURSE	1.00	1.00	1.00	1.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	20.50	18.50	18.50	18.50	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	1.00	1.00	1.00	1.00	-
INSTRUCTIONAL AIDE	10.50	9.50	9.50	9.50	-
SUPPORT STAFF	4.00	4.00	4.00	4.00	-
CUSTODIAL STAFF	5.00	4.00	4.00	4.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	55.57	51.50	50.50	52.50	2.00

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

012 - COLONY MIDDLE SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	3,559,308	3,820,065	3,932,866	4,051,299	118,433
310 - CERTIFICATED SALARIES	2,432,061	2,578,375	2,616,784	2,616,784	-
360 - EMPLOYEE BENEFITS	1,047,369	1,161,674	1,245,475	1,363,908	118,433
410 - PROFESSIONAL & TECHNICAL SERVICES	177	1,959	-	-	-
425 - STUDENT TRAVEL	160	150	-	-	-
440 - PURCHASED SERVICES	1,165	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	78,376	77,907	70,607	70,607	-
200 - SPECIAL EDUCATION INSTRUCTION	1,466,937	1,059,989	1,104,285	1,125,628	21,343
310 - CERTIFICATED SALARIES	675,501	376,888	381,840	381,840	-
320 - NON-CERTIFIED SALARIES	357,842	362,473	387,577	387,577	-
360 - EMPLOYEE BENEFITS	432,501	320,203	334,443	355,786	21,343
440 - PURCHASED SERVICES	-	115	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	848	310	425	425	-
490 - EXPENSES NOT CLASSIFIED	245	-	-	-	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	12,697	13,318	13,908	13,454	(454)
310 - CERTIFICATED SALARIES	11,021	11,577	12,151	11,697	(454)
360 - EMPLOYEE BENEFITS	1,676	1,741	1,757	1,757	-
300 - SUPPORT SERVICES - STUDENTS	473,018	498,762	511,875	513,834	1,959
310 - CERTIFICATED SALARIES	230,595	243,923	250,941	248,370	(2,571)
320 - NON-CERTIFIED SALARIES	78,894	78,742	85,705	85,705	-
360 - EMPLOYEE BENEFITS	81,584	82,936	89,211	93,742	4,531
410 - PROFESSIONAL & TECHNICAL SERVICES	80,374	91,601	84,376	84,376	-
450 - SUPPLIES, MATERIALS & MEDIA	1,571	1,560	1,642	1,642	-
350 - SUPPORT SERVICES - INSTRUCTION	173,915	147,137	31,288	31,288	-
310 - CERTIFICATED SALARIES	100,675	103,509	-	-	-
360 - EMPLOYEE BENEFITS	43,711	16,596	-	-	-
430 - UTILITIES	22,688	21,384	23,888	23,888	-
440 - PURCHASED SERVICES	1,360	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	5,481	5,648	7,400	7,400	-
490 - EXPENSES NOT CLASSIFIED	80	-	-	-	-
400 - SCHOOL ADMINISTRATION	361,438	385,651	400,091	397,497	(2,594)
310 - CERTIFICATED SALARIES	284,654	298,755	313,530	308,405	(5,125)
360 - EMPLOYEE BENEFITS	76,077	86,045	85,336	87,867	2,531
450 - SUPPLIES, MATERIALS & MEDIA	707	851	1,225	1,225	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	366,891	376,753	375,456	390,550	15,094
320 - NON-CERTIFIED SALARIES	206,650	215,966	210,379	210,379	-
360 - EMPLOYEE BENEFITS	143,400	142,333	146,639	161,733	15,094
430 - UTILITIES	384	1,700	2,260	2,260	-
440 - PURCHASED SERVICES	15,688	15,178	15,178	15,178	-
450 - SUPPLIES, MATERIALS & MEDIA	769	1,576	1,000	1,000	-
600 - OPERATIONS & MAINTENANCE	578,121	565,196	612,745	617,277	4,532
320 - NON-CERTIFIED SALARIES	193,081	164,055	201,545	201,545	-
360 - EMPLOYEE BENEFITS	90,836	108,687	89,545	94,077	4,532
430 - UTILITIES	19,779	26,738	25,561	25,561	-
435 - ENERGY	235,015	238,633	277,344	277,344	-
440 - PURCHASED SERVICES	22,533	12,583	5,250	5,250	-
450 - SUPPLIES, MATERIALS & MEDIA	16,877	14,500	13,500	13,500	-
700 - STUDENT ACTIVITIES	121,957	88,956	47,109	57,109	10,000
310 - CERTIFICATED SALARIES	79,133	67,228	37,081	47,081	10,000
320 - NON-CERTIFIED SALARIES	28,754	9,811	-	-	-
360 - EMPLOYEE BENEFITS	14,071	11,917	10,028	10,028	-
LOCATION EXPENDITURE TOTAL	\$ 7,114,283	\$ 6,955,827	\$ 7,029,623	\$ 7,197,936	\$ 168,313

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

012 - COLONY MIDDLE SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM CURRENT
PERSONNEL	6,599,112	6,443,434	6,499,967	6,668,280	168,313
NON-PERSONNEL DISCRETIONARY	119,735	106,501	98,059	98,059	-
UTILITIES	274,350	278,796	321,185	321,185	-
DISTRICT MANAGED CONTRACTS	121,166	127,096	110,412	110,412	-
LOCATION EXPENDITURE TOTAL	\$ 7,114,363	\$ 6,955,827	\$ 7,029,623	\$ 7,197,936	\$ 168,313
AVERAGE CLASS SIZE	24.184	23.193	23.742	23,742	-
ADM ENROLLMENT	773.90	742.18	736.00	736.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 9,192.87	\$ 9,372.16	\$ 9,551.12	\$ 9,779.80	\$ 228.69

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM CURRENT
CERTIFICATED FTE	44.00	41.00	40.00	40.00	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	2.00	2.00	2.00	2.00	-
CLASSROOM TEACHER	30.00	27.00	29.00	29.00	-
SPED TEACHER	7.00	4.00	4.00	4.00	-
SPECIALIST - SCHOOL	2.00	5.00	2.00	2.00	-
COUNSELOR	2.00	2.00	2.00	2.00	-
NURSE	1.00	1.00	1.00	1.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	22.53	20.38	20.38	20.38	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	1.00	1.00	1.00	1.00	-
INSTRUCTIONAL AIDE	11.53	10.38	10.38	10.38	-
SUPPORT STAFF	4.00	4.00	4.00	4.00	-
CUSTODIAL STAFF	6.00	5.00	5.00	5.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	66.53	61.38	60.38	60.38	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

013 - TEELAND MIDDLE SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM CURRENT
110 - REGULAR EDUCATION INSTRUCTION	3,049,453	3,029,922	3,099,077	3,189,548	90,471
310 - CERTIFICATED SALARIES	2,113,382	2,078,895	2,101,176	2,100,287	(889)
320 - NON-CERTIFIED SALARIES	1,400	500	500	500	-
360 - EMPLOYEE BENEFITS	872,874	883,314	943,838	1,035,198	91,360
425 - STUDENT TRAVEL	2,897	-	-	-	-
440 - PURCHASED SERVICES	100	8,100	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	58,800	57,513	52,563	52,563	-
490 - EXPENSES NOT CLASSIFIED	-	1,600	1,000	1,000	-
200 - SPECIAL EDUCATION INSTRUCTION	1,467,371	916,312	884,165	895,555	11,390
310 - CERTIFICATED SALARIES	627,705	423,689	406,086	406,086	-
320 - NON-CERTIFIED SALARIES	324,762	198,949	247,464	247,464	-
360 - EMPLOYEE BENEFITS	509,147	291,536	227,112	238,502	11,390
450 - SUPPLIES, MATERIALS & MEDIA	5,757	2,138	3,503	3,503	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	15,893	17,213	-	-	-
310 - CERTIFICATED SALARIES	10,186	10,870	-	-	-
360 - EMPLOYEE BENEFITS	5,706	6,343	-	-	-
300 - SUPPORT SERVICES - STUDENTS	437,908	461,039	391,842	405,935	14,093
310 - CERTIFICATED SALARIES	198,498	214,270	156,649	156,649	-
320 - NON-CERTIFIED SALARIES	81,383	85,031	98,978	98,979	1
360 - EMPLOYEE BENEFITS	153,541	158,998	133,515	147,607	14,092
410 - PROFESSIONAL & TECHNICAL SERVICES	105	-	-	-	-
420 - STAFF TRAVEL	200	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	4,180	2,740	2,700	2,700	-
350 - SUPPORT SERVICES - INSTRUCTION	105,837	23,005	25,388	25,388	-
310 - CERTIFICATED SALARIES	55,237	-	-	-	-
360 - EMPLOYEE BENEFITS	27,412	18	-	-	-
430 - UTILITIES	22,688	21,384	23,888	23,888	-
450 - SUPPLIES, MATERIALS & MEDIA	500	1,603	1,500	1,500	-
400 - SCHOOL ADMINISTRATION	385,100	392,242	420,568	419,519	(1,049)
310 - CERTIFICATED SALARIES	289,345	291,205	312,879	302,768	(10,111)
360 - EMPLOYEE BENEFITS	95,121	101,037	107,689	116,751	9,062
420 - STAFF TRAVEL	634	-	-	-	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	413,820	440,834	439,572	457,088	17,516
320 - NON-CERTIFIED SALARIES	214,221	234,072	226,681	226,681	-
360 - EMPLOYEE BENEFITS	169,329	189,979	194,713	212,229	17,516
430 - UTILITIES	-	19	-	-	-
440 - PURCHASED SERVICES	15,688	15,178	15,178	15,178	-
450 - SUPPLIES, MATERIALS & MEDIA	14,583	1,586	3,000	3,000	-
600 - OPERATIONS & MAINTENANCE	584,577	642,670	695,221	702,877	7,656
320 - NON-CERTIFIED SALARIES	145,731	158,421	163,987	163,987	-
360 - EMPLOYEE BENEFITS	101,218	110,320	116,221	123,877	7,656
430 - UTILITIES	23,859	33,827	42,272	42,272	-
435 - ENERGY	289,996	314,299	356,241	356,241	-
440 - PURCHASED SERVICES	3,188	8,783	3,000	3,000	-
450 - SUPPLIES, MATERIALS & MEDIA	20,585	17,020	13,500	13,500	-
700 - STUDENT ACTIVITIES	87,633	96,036	47,109	57,109	10,000
310 - CERTIFICATED SALARIES	55,735	56,843	37,081	47,081	10,000
320 - NON-CERTIFIED SALARIES	21,603	26,630	-	-	-
360 - EMPLOYEE BENEFITS	10,295	12,563	10,028	10,028	-
LOCATION EXPENDITURE TOTAL	\$ 6,547,591	\$ 6,019,273	\$ 6,002,942	\$ 6,153,019	\$ 150,077

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

013 - TEELAND MIDDLE SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM CURRENT
PERSONNEL	6,081,082	5,532,121	5,483,597	5,633,674	150,077
NON-PERSONNEL DISCRETIONARY	111,090	93,681	78,766	78,766	-
UTILITIES	330,621	363,796	418,837	418,837	-
DISTRICT MANAGED CONTRACTS	24,798	29,675	21,742	21,742	-
LOCATION EXPENDITURE TOTAL	\$ 6,547,591	\$ 6,019,273	\$ 6,002,942	\$ 6,153,019	\$ 150,077
AVERAGE CLASS SIZE	22.764	24.015	23.125	23.125	-
ADM ENROLLMENT	637.40	576.35	555.00	555.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 10,272.34	\$ 10,443.78	\$ 10,816.11	\$ 11,086.52	\$ 270.41

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM CURRENT
CERTIFICATED FTE	40.00	35.00	33.00	33.00	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	2.00	2.00	2.00	2.00	-
CLASSROOM TEACHER	27.00	24.00	24.00	24.00	-
SPED TEACHER	7.00	6.00	5.00	5.00	-
SPECIALIST - SCHOOL	1.00	-	-	-	-
COUNSELOR	2.00	2.00	2.00	2.00	-
NURSE	1.00	1.00	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	19.38	16.75	16.75	16.75	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	1.00	1.00	1.00	1.00	-
INSTRUCTIONAL AIDE	10.38	7.75	7.75	7.75	-
SUPPORT STAFF	4.00	4.00	4.00	4.00	-
CUSTODIAL STAFF	4.00	4.00	4.00	4.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	59.38	51.75	49.75	49.75	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

014 - HOUSTON MIDDLE SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	1,804,142	1,629,961	1,663,845	1,705,852	42,007
310 - CERTIFICATED SALARIES	1,203,433	1,107,891	1,125,397	1,109,771	(15,626)
360 - EMPLOYEE BENEFITS	570,167	486,023	508,925	566,558	57,633
440 - PURCHASED SERVICES	-	3,400	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	30,542	32,222	29,098	29,098	-
490 - EXPENSES NOT CLASSIFIED	-	425	425	425	-
200 - SPECIAL EDUCATION INSTRUCTION	876,902	909,676	977,264	1,013,575	36,311
310 - CERTIFICATED SALARIES	386,064	382,665	388,739	388,739	-
320 - NON-CERTIFIED SALARIES	210,799	206,417	252,583	252,583	-
360 - EMPLOYEE BENEFITS	279,183	320,169	335,517	371,828	36,311
450 - SUPPLIES, MATERIALS & MEDIA	856	425	425	425	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	14,815	11,334	11,810	12,097	287
310 - CERTIFICATED SALARIES	9,503	7,823	8,114	8,114	-
360 - EMPLOYEE BENEFITS	5,311	3,511	3,696	3,983	287
300 - SUPPORT SERVICES - STUDENTS	362,486	286,777	311,317	321,207	9,890
310 - CERTIFICATED SALARIES	134,835	125,199	129,392	129,392	-
320 - NON-CERTIFIED SALARIES	83,685	46,477	63,586	63,586	-
360 - EMPLOYEE BENEFITS	118,961	83,791	90,027	99,917	9,890
410 - PROFESSIONAL & TECHNICAL SERVICES	25,000	30,800	27,802	27,802	-
450 - SUPPLIES, MATERIALS & MEDIA	5	510	510	510	-
350 - SUPPORT SERVICES - INSTRUCTION	78,426	22,588	3,400	3,400	-
310 - CERTIFICATED SALARIES	56,298	-	-	-	-
360 - EMPLOYEE BENEFITS	22,128	18	-	-	-
430 - UTILITIES	-	19,170	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	-	3,400	3,400	3,400	-
400 - SCHOOL ADMINISTRATION	343,465	360,598	379,774	284,267	(95,507)
310 - CERTIFICATED SALARIES	269,986	284,043	297,313	210,423	(86,890)
360 - EMPLOYEE BENEFITS	73,479	76,555	82,461	73,844	(8,617)
450 - SCHOOL ADMINISTRATIVE SUPPORT	274,074	210,437	216,674	225,033	8,359
320 - NON-CERTIFIED SALARIES	134,554	103,911	105,985	105,985	-
360 - EMPLOYEE BENEFITS	122,849	89,103	93,391	101,750	8,359
420 - STAFF TRAVEL	-	85	100	100	-
430 - UTILITIES	-	850	850	850	-
440 - PURCHASED SERVICES	16,426	16,063	15,923	15,923	-
450 - SUPPLIES, MATERIALS & MEDIA	245	425	425	425	-
600 - OPERATIONS & MAINTENANCE	440,588	531,056	669,245	683,636	14,391
320 - NON-CERTIFIED SALARIES	104,059	119,850	121,286	121,286	-
360 - EMPLOYEE BENEFITS	86,143	118,435	124,536	138,927	14,391
430 - UTILITIES	30,462	23,628	38,861	38,861	-
435 - ENERGY	194,037	215,855	341,722	341,722	-
440 - PURCHASED SERVICES	15,189	42,288	34,840	34,840	-
450 - SUPPLIES, MATERIALS & MEDIA	10,698	11,000	8,000	8,000	-
700 - STUDENT ACTIVITIES	90,735	78,211	37,177	47,177	10,000
310 - CERTIFICATED SALARIES	55,519	42,537	28,893	38,893	10,000
320 - NON-CERTIFIED SALARIES	24,663	23,660	-	-	-
360 - EMPLOYEE BENEFITS	10,553	12,014	8,284	8,284	-
LOCATION EXPENDITURE TOTAL	\$ 4,285,633	\$ 4,040,638	\$ 4,270,506	\$ 4,296,244	\$ 25,738

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

014 - HOUSTON MIDDLE SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	3,962,173	3,640,092	3,768,125	3,793,863	25,738
NON-PERSONNEL DISCRETIONARY	42,346	52,742	43,233	43,233	-
UTILITIES	219,603	254,412	377,473	377,473	-
DISTRICT MANAGED CONTRACTS	61,511	93,392	81,675	81,675	-
LOCATION EXPENDITURE TOTAL	\$ 4,285,633	\$ 4,040,638	\$ 4,270,506	\$ 4,296,244	\$ 25,738
AVERAGE CLASS SIZE	19.853	21.757	20.786	20.786	-
ADM ENROLLMENT	317.65	304.60	291.00	291.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 13,491.68	\$ 13,265.39	\$ 14,675.28	\$ 14,763.73	\$ 88.45

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	25.00	22.50	22.50	22.00	(0.50)
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	2.00	2.00	2.00	1.50	(0.50)
CLASSROOM TEACHER	14.50	13.00	13.00	13.00	-
SPED TEACHER	5.00	5.00	5.00	5.00	-
SPECIALIST - SCHOOL	1.50	1.00	1.00	1.00	-
COUNSELOR	1.00	1.00	1.00	1.00	-
NURSE	1.00	0.50	0.50	0.50	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	13.88	13.25	13.25	13.25	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	1.00	0.50	0.50	0.50	-
INSTRUCTIONAL AIDE	6.88	7.75	7.75	7.75	-
SUPPORT STAFF	3.00	2.00	2.00	2.00	-
CUSTODIAL STAFF	3.00	3.00	3.00	3.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	38.88	35.75	35.75	35.25	(0.50)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

030 - BIG LAKE ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	1,960,118	1,833,918	1,791,741	2,317,963	526,222
310 - CERTIFICATED SALARIES	1,364,703	1,239,808	1,190,993	1,503,476	312,483
320 - NON-CERTIFIED SALARIES	7,086	89	-	-	-
360 - EMPLOYEE BENEFITS	570,004	566,400	574,098	787,837	213,739
440 - PURCHASED SERVICES	646	-	400	400	-
450 - SUPPLIES, MATERIALS & MEDIA	17,606	27,621	26,250	26,250	-
490 - EXPENSES NOT CLASSIFIED	74	-	-	-	-
200 - SPECIAL EDUCATION INSTRUCTION	1,466,679	1,211,318	1,336,454	1,369,062	32,608
310 - CERTIFICATED SALARIES	466,990	416,038	487,296	487,296	-
320 - NON-CERTIFIED SALARIES	469,396	396,227	433,150	433,151	1
360 - EMPLOYEE BENEFITS	528,584	397,353	414,916	447,523	32,607
450 - SUPPLIES, MATERIALS & MEDIA	1,709	1,700	1,092	1,092	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	20,642	20,072	780	-	(780)
310 - CERTIFICATED SALARIES	13,940	13,378	454	-	(454)
360 - EMPLOYEE BENEFITS	6,702	6,694	326	-	(326)
300 - SUPPORT SERVICES - STUDENTS	142,000	147,211	42,710	40,139	(2,571)
310 - CERTIFICATED SALARIES	71,748	75,805	2,571	-	(2,571)
320 - NON-CERTIFIED SALARIES	24,877	27,985	32,082	32,082	-
360 - EMPLOYEE BENEFITS	44,063	42,571	7,057	7,057	-
450 - SUPPLIES, MATERIALS & MEDIA	1,313	850	1,000	1,000	-
350 - SUPPORT SERVICES - INSTRUCTION	171,485	157,669	166,251	170,080	3,829
310 - CERTIFICATED SALARIES	112,456	103,684	103,509	103,509	-
360 - EMPLOYEE BENEFITS	43,181	41,445	48,584	52,413	3,829
430 - UTILITIES	14,985	12,540	14,008	14,008	-
450 - SUPPLIES, MATERIALS & MEDIA	863	-	150	150	-
400 - SCHOOL ADMINISTRATION	313,326	325,652	191,868	187,682	(4,186)
310 - CERTIFICATED SALARIES	244,617	233,546	137,837	129,120	(8,717)
360 - EMPLOYEE BENEFITS	68,709	89,832	52,531	57,062	4,531
450 - SUPPLIES, MATERIALS & MEDIA	-	2,274	1,500	1,500	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	220,232	229,133	181,662	187,693	6,031
320 - NON-CERTIFIED SALARIES	127,712	135,082	111,366	111,366	-
360 - EMPLOYEE BENEFITS	77,768	83,890	60,475	66,506	6,031
430 - UTILITIES	376	340	-	-	-
440 - PURCHASED SERVICES	9,772	9,821	9,821	9,821	-
450 - SUPPLIES, MATERIALS & MEDIA	4,604	-	-	-	-
600 - OPERATIONS & MAINTENANCE	269,940	268,523	264,382	264,382	-
320 - NON-CERTIFIED SALARIES	82,768	71,467	75,270	75,270	-
360 - EMPLOYEE BENEFITS	48,279	21,843	23,002	23,002	-
430 - UTILITIES	18,958	23,123	24,071	24,071	-
435 - ENERGY	100,389	113,674	108,946	108,946	-
440 - PURCHASED SERVICES	11,634	32,116	26,793	26,793	-
450 - SUPPLIES, MATERIALS & MEDIA	7,912	6,300	6,300	6,300	-
700 - STUDENT ACTIVITIES	14,106	9,603	10,555	10,555	-
310 - CERTIFICATED SALARIES	9,185	7,626	8,700	8,700	-
320 - NON-CERTIFIED SALARIES	4,920	773	-	-	-
360 - EMPLOYEE BENEFITS	-	1,204	1,855	1,855	-
450 - SUPPLIES, MATERIALS & MEDIA	-	-	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 4,578,528	\$ 4,203,099	\$ 3,986,403	\$ 4,547,556	\$ 561,153

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

030 - BIG LAKE ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	4,389,481	3,972,740	3,766,072	4,327,225	561,153
NON-PERSONNEL DISCRETIONARY	35,104	39,085	36,692	36,692	-
UTILITIES	128,909	142,943	142,622	142,622	-
DISTRICT MANAGED CONTRACTS	26,829	48,331	41,017	41,017	-
LOCATION EXPENDITURE TOTAL	\$ 4,580,322	\$ 4,203,099	\$ 3,986,403	\$ 4,547,556	\$ 561,153
AVERAGE CLASS SIZE	15.864	18.519	17.824	16.905	(0.92)
ADM ENROLLMENT	333.15	314.83	303.00	355.00	52.00
ANNUAL COST PER ADM ENROLLMENT	\$ 13,748.53	\$ 13,350.38	\$ 13,156.45	\$ 12,810.02	\$ (346.43)

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	29.00	26.00	23.00	27.00	4.00
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	2.00	2.00	1.00	1.00	-
CLASSROOM TEACHER	20.00	16.00	16.00	20.00	4.00
SPED TEACHER	5.00	6.00	5.00	5.00	-
SPECIALIST - SCHOOL	1.00	1.00	1.00	1.00	-
COUNSELOR	-	-	-	-	-
NURSE	1.00	1.00	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	18.13	16.13	15.63	15.63	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	13.63	11.63	11.63	11.63	-
SUPPORT STAFF	2.50	2.50	2.00	2.00	-
CUSTODIAL STAFF	2.00	2.00	2.00	2.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	47.13	42.13	38.63	42.63	4.00

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

031 - GLACIER VIEW SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	567,459	379,774	392,808	-	(392,808)
310 - CERTIFICATED SALARIES	354,305	235,181	232,644	-	(232,644)
320 - NON-CERTIFIED SALARIES	33,963	26,151	27,731	-	(27,731)
360 - EMPLOYEE BENEFITS	166,358	107,024	121,087	-	(121,087)
420 - STAFF TRAVEL	607	-	300	-	(300)
430 - UTILITIES	1,277	901	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	10,269	10,517	10,846	-	(10,846)
490 - EXPENSES NOT CLASSIFIED	679	-	200	-	(200)
300 - SUPPORT SERVICES - STUDENTS	52	102	500	-	(500)
450 - SUPPLIES, MATERIALS & MEDIA	52	102	500	-	(500)
350 - SUPPORT SERVICES - INSTRUCTION	16,417	12,753	12,740	-	(12,740)
310 - CERTIFICATED SALARIES	175	-	-	-	-
320 - NON-CERTIFIED SALARIES	65	-	-	-	-
360 - EMPLOYEE BENEFITS	11	-	-	-	-
430 - UTILITIES	14,985	12,540	12,540	-	(12,540)
450 - SUPPLIES, MATERIALS & MEDIA	1,180	213	200	-	(200)
400 - SCHOOL ADMINISTRATION	86,453	91,553	91,557	-	(91,557)
310 - CERTIFICATED SALARIES	63,391	67,108	66,758	-	(66,758)
360 - EMPLOYEE BENEFITS	23,050	24,020	24,299	-	(24,299)
450 - SUPPLIES, MATERIALS & MEDIA	13	425	500	-	(500)
450 - SCHOOL ADMINISTRATIVE SUPPORT	88,125	92,863	97,871	-	(97,871)
320 - NON-CERTIFIED SALARIES	44,126	47,686	49,931	-	(49,931)
360 - EMPLOYEE BENEFITS	39,460	40,524	43,212	-	(43,212)
440 - PURCHASED SERVICES	4,357	4,228	4,228	-	(4,228)
450 - SUPPLIES, MATERIALS & MEDIA	181	425	500	-	(500)
600 - OPERATIONS & MAINTENANCE	121,055	156,531	160,345	-	(160,345)
320 - NON-CERTIFIED SALARIES	34,106	41,386	43,430	-	(43,430)
360 - EMPLOYEE BENEFITS	10,529	12,635	13,270	-	(13,270)
430 - UTILITIES	2,923	6,173	4,845	-	(4,845)
435 - ENERGY	66,838	76,964	84,000	-	(84,000)
440 - PURCHASED SERVICES	5,458	16,673	12,800	-	(12,800)
450 - SUPPLIES, MATERIALS & MEDIA	1,202	2,700	2,000	-	(2,000)
700 - STUDENT ACTIVITIES	18,582	21,016	22,677	-	(22,677)
310 - CERTIFICATED SALARIES	3,222	7,660	18,700	-	(18,700)
320 - NON-CERTIFIED SALARIES	11,256	7,253	-	-	-
360 - EMPLOYEE BENEFITS	1,420	2,238	3,977	-	(3,977)
425 - STUDENT TRAVEL	2,299	3,500	-	-	-
490 - EXPENSES NOT CLASSIFIED	385	365	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 898,143	\$ 754,592	\$ 778,498	\$ -	(778,498)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

031 - GLACIER VIEW SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	785,437	618,866	645,039	-	(645,039)
NON-PERSONNEL DISCRETIONARY	18,145	19,148	15,046	-	(15,046)
UTILITIES	83,795	93,077	100,250	-	(100,250)
DISTRICT MANAGED CONTRACTS	10,765	23,501	18,163	-	(18,163)
LOCATION EXPENDITURE TOTAL	\$ 898,143	\$ 754,592	\$ 778,498	\$ -	\$ (778,498)
AVERAGE CLASS SIZE	6.000	10.500	7.000	-	(7.00)
ADM ENROLLMENT	24.00	21.00	14.00	-	(14.00)
ANNUAL COST PER ADM ENROLLMENT	\$ 37,422.62	\$ 35,932.95	\$ 55,607.00	\$ -	\$ (55,607.00)

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	5.00	3.00	3.00	-	(3.00)
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	1.00	1.00	1.00	-	(1.00)
CLASSROOM TEACHER	4.00	2.00	2.00	-	(2.00)
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	3.25	2.75	2.75	-	(2.75)
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	1.25	0.75	0.75	-	(0.75)
SUPPORT STAFF	1.00	1.00	1.00	-	(1.00)
CUSTODIAL STAFF	1.00	1.00	1.00	-	(1.00)
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	8.25	5.75	5.75	-	(5.75)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

032 - IDITAROD ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	2,655,460	2,545,758	2,494,144	3,013,292	519,148
310 - CERTIFICATED SALARIES	1,811,002	1,729,775	1,694,947	1,966,628	271,681
320 - NON-CERTIFIED SALARIES	8,046	20,742	-	23,438	23,438
360 - EMPLOYEE BENEFITS	813,519	761,037	766,960	990,989	224,029
420 - STAFF TRAVEL	61	-	250	250	-
425 - STUDENT TRAVEL	-	-	1,000	1,000	-
440 - PURCHASED SERVICES	350	850	1,000	1,000	-
450 - SUPPLIES, MATERIALS & MEDIA	22,482	33,354	29,987	29,987	-
200 - SPECIAL EDUCATION INSTRUCTION	1,255,274	1,291,118	1,371,241	1,416,536	45,295
310 - CERTIFICATED SALARIES	461,221	535,802	541,795	541,795	-
320 - NON-CERTIFIED SALARIES	308,664	280,097	306,753	306,753	-
360 - EMPLOYEE BENEFITS	485,170	475,219	522,193	567,488	45,295
450 - SUPPLIES, MATERIALS & MEDIA	218	-	500	500	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	23,015	17,144	-	-	-
310 - CERTIFICATED SALARIES	15,943	11,556	-	-	-
320 - NON-CERTIFIED SALARIES	163	-	-	-	-
360 - EMPLOYEE BENEFITS	6,909	5,588	-	-	-
300 - SUPPORT SERVICES - STUDENTS	140,204	141,356	38,965	37,941	(1,024)
310 - CERTIFICATED SALARIES	72,738	65,482	-	-	-
320 - NON-CERTIFIED SALARIES	27,713	30,959	32,650	32,650	-
360 - EMPLOYEE BENEFITS	39,036	44,609	5,827	4,803	(1,024)
420 - STAFF TRAVEL	200	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	518	306	488	488	-
350 - SUPPORT SERVICES - INSTRUCTION	18,988	174,009	93,183	93,183	-
310 - CERTIFICATED SALARIES	2,550	115,464	68,829	68,829	-
320 - NON-CERTIFIED SALARIES	250	-	-	-	-
360 - EMPLOYEE BENEFITS	97	44,135	10,346	10,346	-
410 - PROFESSIONAL & TECHNICAL SERVICES	105	-	-	-	-
420 - STAFF TRAVEL	-	-	-	-	-
430 - UTILITIES	14,985	12,540	14,008	14,008	-
450 - SUPPLIES, MATERIALS & MEDIA	1,001	1,870	-	-	-
400 - SCHOOL ADMINISTRATION	158,843	169,379	176,915	181,445	4,530
310 - CERTIFICATED SALARIES	114,370	120,692	126,647	126,647	-
360 - EMPLOYEE BENEFITS	44,254	48,262	49,843	54,373	4,530
450 - SUPPLIES, MATERIALS & MEDIA	219	425	425	425	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	176,893	218,647	177,565	181,243	3,678
320 - NON-CERTIFIED SALARIES	103,010	123,698	104,135	104,135	-
360 - EMPLOYEE BENEFITS	60,914	82,036	60,622	64,300	3,678
430 - UTILITIES	-	850	1,170	1,170	-
440 - PURCHASED SERVICES	12,024	11,638	11,638	11,638	-
450 - SUPPLIES, MATERIALS & MEDIA	945	425	-	-	-
600 - OPERATIONS & MAINTENANCE	221,839	271,399	263,306	263,306	-
320 - NON-CERTIFIED SALARIES	73,017	76,640	79,488	79,488	-
360 - EMPLOYEE BENEFITS	22,575	23,417	24,290	24,290	-
430 - UTILITIES	20,259	28,134	29,772	29,772	-
435 - ENERGY	89,473	107,241	100,487	100,487	-
440 - PURCHASED SERVICES	1,930	26,467	21,769	21,769	-
450 - SUPPLIES, MATERIALS & MEDIA	14,585	9,500	7,500	7,500	-
700 - STUDENT ACTIVITIES	17,505	12,121	10,555	10,555	-
310 - CERTIFICATED SALARIES	12,182	10,350	8,700	8,700	-
320 - NON-CERTIFIED SALARIES	2,198	-	-	-	-
360 - EMPLOYEE BENEFITS	2,082	1,771	1,855	1,855	-
425 - STUDENT TRAVEL	1,044	-	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 4,668,022	\$ 4,840,931	\$ 4,625,874	\$ 5,197,502	\$ 571,628

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

032 - IDITAROD ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	4,486,998	4,607,331	4,405,880	4,977,508	571,628
NON-PERSONNEL DISCRETIONARY	42,353	63,957	59,089	59,089	-
UTILITIES	122,268	139,727	138,047	138,047	-
DISTRICT MANAGED CONTRACTS	16,403	29,916	22,858	22,858	-
LOCATION EXPENDITURE TOTAL	\$ 4,668,022	\$ 4,840,931	\$ 4,625,874	\$ 5,197,502	\$ 571,628
AVERAGE CLASS SIZE	17.464	19.384	19.050	17.872	(1.18)
ADM ENROLLMENT	384.20	397.38	381.00	420.00	39.00
ANNUAL COST PER ADM ENROLLMENT	\$ 12,149.98	\$ 12,182.12	\$ 12,141.40	\$ 12,375.00	\$ 233.60

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	28.50	28.50	26.00	29.50	3.50
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	1.00	1.00	1.00	1.00	-
CLASSROOM TEACHER	20.00	18.50	19.00	22.50	3.50
SPED TEACHER	4.50	6.00	5.00	5.00	-
SPECIALIST - SCHOOL	2.00	2.00	1.00	1.00	-
COUNSELOR	-	-	-	-	-
NURSE	1.00	1.00	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	15.50	13.33	12.13	12.83	0.70
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	11.00	8.83	8.13	8.83	0.70
SUPPORT STAFF	2.50	2.50	2.00	2.00	-
CUSTODIAL STAFF	2.00	2.00	2.00	2.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	44.00	41.83	38.13	42.33	4.20

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

033 - SHERROD ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	2,039,222	2,007,707	1,909,306	1,869,903	(39,403)
310 - CERTIFICATED SALARIES	1,437,830	1,374,364	1,344,316	1,282,654	(61,662)
320 - NON-CERTIFIED SALARIES	7,177	38,259	-	-	-
360 - EMPLOYEE BENEFITS	570,843	572,784	546,543	568,802	22,259
450 - SUPPLIES, MATERIALS & MEDIA	23,373	22,300	18,447	18,447	-
200 - SPECIAL EDUCATION INSTRUCTION	1,010,082	1,100,966	1,189,822	1,347,721	157,899
310 - CERTIFICATED SALARIES	457,303	476,618	484,818	563,558	78,740
320 - NON-CERTIFIED SALARIES	204,644	255,184	300,687	300,687	-
360 - EMPLOYEE BENEFITS	347,885	368,484	403,567	482,726	79,159
425 - STUDENT TRAVEL	-	255	300	300	-
450 - SUPPLIES, MATERIALS & MEDIA	250	425	450	450	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	21,198	23,499	24,386	24,507	121
310 - CERTIFICATED SALARIES	14,669	16,228	16,682	16,228	(454)
360 - EMPLOYEE BENEFITS	6,528	7,271	7,704	8,279	575
300 - SUPPORT SERVICES - STUDENTS	150,411	163,976	175,248	175,931	683
310 - CERTIFICATED SALARIES	83,125	91,959	94,531	91,960	(2,571)
320 - NON-CERTIFIED SALARIES	25,457	27,410	33,160	33,160	-
360 - EMPLOYEE BENEFITS	39,304	43,587	46,537	49,791	3,254
410 - PROFESSIONAL & TECHNICAL SERVICES	1,383	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	1,143	1,020	1,020	1,020	-
350 - SUPPORT SERVICES - INSTRUCTION	299,838	324,066	157,056	316,009	158,953
310 - CERTIFICATED SALARIES	208,713	213,861	105,990	209,499	103,509
360 - EMPLOYEE BENEFITS	86,266	91,570	45,441	100,885	55,444
430 - UTILITIES	-	13,960	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	4,859	4,675	5,625	5,625	-
400 - SCHOOL ADMINISTRATION	171,241	179,638	188,561	191,092	2,531
310 - CERTIFICATED SALARIES	124,259	130,395	136,840	136,840	-
360 - EMPLOYEE BENEFITS	46,982	49,243	51,721	54,252	2,531
450 - SCHOOL ADMINISTRATIVE SUPPORT	183,623	197,103	175,158	178,987	3,829
320 - NON-CERTIFIED SALARIES	106,649	114,366	96,250	96,250	-
360 - EMPLOYEE BENEFITS	60,501	66,354	62,460	66,289	3,829
430 - UTILITIES	314	510	400	400	-
440 - PURCHASED SERVICES	12,094	11,708	11,708	11,708	-
450 - SUPPLIES, MATERIALS & MEDIA	4,064	4,165	4,340	4,340	-
600 - OPERATIONS & MAINTENANCE	310,270	337,458	317,703	326,765	9,062
320 - NON-CERTIFIED SALARIES	98,000	99,732	91,315	91,315	-
360 - EMPLOYEE BENEFITS	80,249	82,305	83,816	92,878	9,062
430 - UTILITIES	19,680	22,502	26,373	26,373	-
435 - ENERGY	101,136	119,536	108,349	108,349	-
440 - PURCHASED SERVICES	1,805	4,415	1,150	1,150	-
450 - SUPPLIES, MATERIALS & MEDIA	9,400	8,968	6,700	6,700	-
700 - STUDENT ACTIVITIES	16,133	13,107	10,555	10,555	-
310 - CERTIFICATED SALARIES	12,708	8,297	8,700	8,700	-
320 - NON-CERTIFIED SALARIES	1,414	3,183	-	-	-
360 - EMPLOYEE BENEFITS	2,011	1,627	1,855	1,855	-
LOCATION EXPENDITURE TOTAL	\$ 4,202,018	\$ 4,347,520	\$ 4,147,795	\$ 4,441,470	\$ 293,675

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

033 - SHERROD ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	4,022,518	4,133,081	3,962,933	4,256,608	293,675
NON-PERSONNEL DISCRETIONARY	44,786	42,318	37,282	37,282	-
UTILITIES	118,478	151,056	131,999	131,999	-
DISTRICT MANAGED CONTRACTS	16,237	21,065	15,581	15,581	-
LOCATION EXPENDITURE TOTAL	\$ 4,202,018	\$ 4,347,520	\$ 4,147,795	\$ 4,441,470	\$ 293,675
AVERAGE CLASS SIZE	17.908	19.266	19.371	18.833	(0.54)
ADM ENROLLMENT	358.15	346.78	339.00	339.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 11,732.57	\$ 12,536.82	\$ 12,235.38	\$ 13,101.68	\$ 866.30

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	27.00	26.00	24.50	26.00	1.50
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	1.00	1.00	1.00	1.00	-
CLASSROOM TEACHER	18.00	16.00	16.50	16.00	(0.50)
SPED TEACHER	5.00	6.00	5.00	6.00	1.00
SPECIALIST - SCHOOL	2.00	2.00	1.00	2.00	1.00
COUNSELOR	-	-	-	-	-
NURSE	1.00	1.00	1.00	1.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	12.88	13.50	13.00	13.00	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	8.38	9.00	9.00	9.00	-
SUPPORT STAFF	2.50	2.50	2.00	2.00	-
CUSTODIAL STAFF	2.00	2.00	2.00	2.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	39.88	39.50	37.50	39.00	1.50

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

034 - SWANSON ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM CURRENT
110 - REGULAR EDUCATION INSTRUCTION	2,216,313	2,174,571	2,022,736	1,952,987	(69,749)
310 - CERTIFICATED SALARIES	1,625,697	1,616,119	1,470,659	1,406,516	(64,143)
320 - NON-CERTIFIED SALARIES	14,086	-	-	-	-
360 - EMPLOYEE BENEFITS	549,487	542,344	532,539	526,933	(5,606)
420 - STAFF TRAVEL	-	2,168	2,000	2,000	-
450 - SUPPLIES, MATERIALS & MEDIA	27,044	13,940	17,538	17,538	-
200 - SPECIAL EDUCATION INSTRUCTION	1,125,367	1,165,969	1,166,010	1,197,118	31,108
310 - CERTIFICATED SALARIES	430,966	463,500	398,649	398,649	-
320 - NON-CERTIFIED SALARIES	302,350	319,837	376,407	376,407	-
360 - EMPLOYEE BENEFITS	389,857	377,957	388,654	419,762	31,108
420 - STAFF TRAVEL	-	425	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	2,194	4,250	2,300	2,300	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	19,860	21,430	812	-	(812)
310 - CERTIFICATED SALARIES	13,406	14,562	454	-	(454)
360 - EMPLOYEE BENEFITS	6,455	6,868	358	-	(358)
300 - SUPPORT SERVICES - STUDENTS	148,163	153,810	40,299	37,733	(2,566)
310 - CERTIFICATED SALARIES	75,967	82,518	2,571	-	(2,571)
320 - NON-CERTIFIED SALARIES	32,011	28,552	31,468	31,468	-
360 - EMPLOYEE BENEFITS	39,483	41,465	4,760	4,765	5
450 - SUPPLIES, MATERIALS & MEDIA	703	1,275	1,500	1,500	-
350 - SUPPORT SERVICES - INSTRUCTION	143,753	161,434	145,304	262,478	117,174
310 - CERTIFICATED SALARIES	96,169	98,558	96,080	194,637	98,557
360 - EMPLOYEE BENEFITS	41,943	46,196	47,474	66,091	18,617
410 - PROFESSIONAL & TECHNICAL SERVICES	350	-	-	-	-
420 - STAFF TRAVEL	-	-	-	-	-
430 - UTILITIES	-	13,960	-	-	-
440 - PURCHASED SERVICES	-	595	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	5,291	2,125	1,750	1,750	-
400 - SCHOOL ADMINISTRATION	196,523	165,469	185,709	182,513	(3,196)
310 - CERTIFICATED SALARIES	143,929	117,711	131,950	124,223	(7,727)
360 - EMPLOYEE BENEFITS	49,075	45,208	47,759	52,290	4,531
410 - PROFESSIONAL & TECHNICAL SERVICES	-	-	1,500	1,500	-
420 - STAFF TRAVEL	-	-	1,500	1,500	-
440 - PURCHASED SERVICES	50	-	1,500	1,500	-
450 - SUPPLIES, MATERIALS & MEDIA	3,469	2,550	1,500	1,500	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	200,451	213,767	201,167	209,526	8,359
320 - NON-CERTIFIED SALARIES	101,809	111,228	98,920	98,920	-
360 - EMPLOYEE BENEFITS	84,967	87,510	91,234	99,593	8,359
430 - UTILITIES	31	816	200	200	-
440 - PURCHASED SERVICES	10,005	10,813	10,813	10,813	-
450 - SUPPLIES, MATERIALS & MEDIA	3,638	3,400	-	-	-
600 - OPERATIONS & MAINTENANCE	306,484	340,801	345,332	357,394	12,062
320 - NON-CERTIFIED SALARIES	89,025	93,483	92,011	92,011	-
360 - EMPLOYEE BENEFITS	72,787	77,486	81,028	93,090	12,062
430 - UTILITIES	23,923	34,478	40,125	40,125	-
435 - ENERGY	109,540	121,079	123,168	123,168	-
440 - PURCHASED SERVICES	2,350	5,275	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	8,859	9,000	9,000	9,000	-
700 - STUDENT ACTIVITIES	8,311	12,404	10,555	10,555	-
310 - CERTIFICATED SALARIES	4,395	9,009	8,700	8,700	-
320 - NON-CERTIFIED SALARIES	2,981	1,727	-	-	-
360 - EMPLOYEE BENEFITS	935	1,668	1,855	1,855	-
LOCATION EXPENDITURE TOTAL	\$ 4,365,225	\$ 4,409,655	\$ 4,117,924	\$ 4,210,304	\$ 92,380

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

034 - SWANSON ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM CURRENT
PERSONNEL	4,167,672	4,183,506	3,903,530	3,995,910	92,380
NON-PERSONNEL DISCRETIONARY	51,736	40,544	40,288	40,288	-
UTILITIES	131,096	165,986	161,615	161,615	-
DISTRICT MANAGED CONTRACTS	14,721	19,619	12,491	12,491	-
LOCATION EXPENDITURE TOTAL	\$ 4,365,225	\$ 4,409,655	\$ 4,117,924	\$ 4,210,304	\$ 92,380
AVERAGE CLASS SIZE	16.033	17.797	18.000	17.500	(0.50)
ADM ENROLLMENT	320.65	320.35	315.00	315.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 13,613.68	\$ 13,765.12	\$ 13,072.77	\$ 13,366.04	\$ 293.27

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM CURRENT
CERTIFICATED FTE	22.00	26.00	22.50	23.00	0.50
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	1.00	1.00	1.00	1.00	-
CLASSROOM TEACHER	18.00	16.00	16.50	16.00	(0.50)
SPED TEACHER	-	6.00	4.00	4.00	-
SPECIALIST - SCHOOL	2.00	2.00	1.00	2.00	1.00
COUNSELOR	-	-	-	-	-
NURSE	1.00	1.00	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	14.63	15.25	14.75	14.75	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	10.13	10.75	10.75	10.75	-
SUPPORT STAFF	2.50	2.50	2.00	2.00	-
CUSTODIAL STAFF	2.00	2.00	2.00	2.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	36.63	41.25	37.25	37.75	0.50

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

035 - TALKEETNA ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM CURRENT
110 - REGULAR EDUCATION INSTRUCTION	821,174	877,414	889,920	950,619	60,699
310 - CERTIFICATED SALARIES	538,319	577,248	585,858	605,543	19,685
320 - NON-CERTIFIED SALARIES	6,954	-	-	-	-
360 - EMPLOYEE BENEFITS	262,804	286,256	293,416	334,430	41,014
420 - STAFF TRAVEL	2,640	1,700	1,000	1,000	-
430 - UTILITIES	-	170	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	10,458	12,040	9,646	9,646	-
200 - SPECIAL EDUCATION INSTRUCTION	567,586	578,604	592,407	549,601	(42,806)
310 - CERTIFICATED SALARIES	162,509	177,299	182,251	145,359	(36,892)
320 - NON-CERTIFIED SALARIES	188,971	193,492	202,923	202,923	-
360 - EMPLOYEE BENEFITS	214,870	206,283	204,933	199,019	(5,914)
420 - STAFF TRAVEL	1,236	680	1,000	1,000	-
450 - SUPPLIES, MATERIALS & MEDIA	-	850	1,300	1,300	-
300 - SUPPORT SERVICES - STUDENTS	78,616	84,830	97,926	73,953	(23,973)
310 - CERTIFICATED SALARIES	41,287	43,783	45,042	45,042	-
320 - NON-CERTIFIED SALARIES	11,934	15,811	13,705	5,793	(7,912)
360 - EMPLOYEE BENEFITS	25,058	24,981	38,829	22,768	(16,061)
450 - SUPPLIES, MATERIALS & MEDIA	337	255	350	350	-
350 - SUPPORT SERVICES - INSTRUCTION	66,824	68,437	12,638	73,417	60,779
310 - CERTIFICATED SALARIES	35,993	38,133	-	39,370	39,370
360 - EMPLOYEE BENEFITS	16,731	18,991	-	21,409	21,409
430 - UTILITIES	14,100	11,313	12,638	12,638	-
400 - SCHOOL ADMINISTRATION	146,581	153,740	162,407	173,404	10,997
310 - CERTIFICATED SALARIES	103,924	109,031	114,395	120,021	5,626
360 - EMPLOYEE BENEFITS	42,658	44,709	48,012	53,383	5,371
450 - SCHOOL ADMINISTRATIVE SUPPORT	111,967	114,183	112,192	116,723	4,531
320 - NON-CERTIFIED SALARIES	60,349	62,194	59,235	59,235	-
360 - EMPLOYEE BENEFITS	44,373	44,821	45,899	50,430	4,531
420 - STAFF TRAVEL	114	170	200	200	-
440 - PURCHASED SERVICES	6,913	6,658	6,658	6,658	-
450 - SUPPLIES, MATERIALS & MEDIA	218	340	200	200	-
600 - OPERATIONS & MAINTENANCE	220,753	234,925	229,031	229,031	-
320 - NON-CERTIFIED SALARIES	38,204	41,238	43,430	43,430	-
360 - EMPLOYEE BENEFITS	39,521	12,600	13,270	13,270	-
430 - UTILITIES	14,798	28,914	26,620	26,620	-
435 - ENERGY	95,417	114,527	115,586	115,586	-
440 - PURCHASED SERVICES	30,638	35,593	28,325	28,325	-
450 - SUPPLIES, MATERIALS & MEDIA	2,176	2,053	1,800	1,800	-
700 - STUDENT ACTIVITIES	11,846	6,770	4,222	4,222	-
310 - CERTIFICATED SALARIES	10,303	4,011	3,480	3,480	-
320 - NON-CERTIFIED SALARIES	-	1,863	-	-	-
360 - EMPLOYEE BENEFITS	1,544	896	742	742	-
780 - COMMUNITY SERVICES	55,241	99	-	-	-
320 - NON-CERTIFIED SALARIES	16,167	-	-	-	-
360 - EMPLOYEE BENEFITS	17,061	99	-	-	-
440 - PURCHASED SERVICES	11,272	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	10,296	-	-	-	-
490 - EXPENSES NOT CLASSIFIED	445	-	-	-	-
900 - OTHER FINANCING USES	-	-	-	1,800,000	1,800,000
562 - TRANSFER TO OTHER GOV UNITS	-	-	-	1,800,000	1,800,000
LOCATION EXPENDITURE TOTAL \$	2,080,589	\$ 2,119,002	\$ 2,100,743	\$ 3,970,970	\$ 1,870,227

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

035 - TALKEETNA ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM CURRENT
PERSONNEL	1,879,032	1,903,314	1,894,920	1,965,147	70,227
NON-PERSONNEL DISCRETIONARY	41,049	18,683	15,996	15,996	-
UTILITIES	124,046	152,242	153,585	153,585	-
DISTRICT MANAGED CONTRACTS	37,820	44,763	36,242	1,836,242	1,800,000
LOCATION EXPENDITURE TOTAL	\$ 2,081,947	\$ 2,119,002	\$ 2,100,743	\$ 3,970,970	\$ 1,870,227
AVERAGE CLASS SIZE	12.686	15.347	15.250	14.788	(0.46)
ADM ENROLLMENT	107.83	118.94	122.00	122.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 19,307.68	\$ 17,815.72	\$ 17,219.20	\$ 32,548.93	\$ 15,329.73

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM CURRENT
CERTIFICATED FTE	11.00	11.25	10.50	10.75	0.25
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	1.00	1.00	1.00	1.00	-
CLASSROOM TEACHER	8.00	7.25	8.00	7.75	(0.25)
SPED TEACHER	1.00	2.00	1.00	1.00	-
SPECIALIST - SCHOOL	0.50	0.50	-	0.50	0.50
COUNSELOR	-	-	-	-	-
NURSE	0.50	0.50	0.50	0.50	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	8.29	6.66	6.66	6.56	(0.10)
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	0.10	0.10	0.10	-	(0.10)
INSTRUCTIONAL AIDE	6.19	4.56	4.56	4.56	-
SUPPORT STAFF	1.00	1.00	1.00	1.00	-
CUSTODIAL STAFF	1.00	1.00	1.00	1.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	19.29	17.91	17.16	17.31	0.15

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

036 - TRAPPER CREEK ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM CURRENT
110 - REGULAR EDUCATION INSTRUCTION	143,207	253,864	273,635	281,612	7,977
310 - CERTIFICATED SALARIES	84,770	159,953	162,430	162,430	-
320 - NON-CERTIFIED SALARIES	30,254	23,207	29,742	29,742	-
360 - EMPLOYEE BENEFITS	22,169	65,059	76,563	84,540	7,977
420 - STAFF TRAVEL	247	680	500	500	-
430 - UTILITIES	808	252	200	200	-
450 - SUPPLIES, MATERIALS & MEDIA	4,959	4,713	4,200	4,200	-
200 - SPECIAL EDUCATION INSTRUCTION	508	70	-	-	-
310 - CERTIFICATED SALARIES	439	-	-	-	-
360 - EMPLOYEE BENEFITS	69	70	-	-	-
300 - SUPPORT SERVICES - STUDENTS	11,642	15,028	13,382	250	(13,132)
320 - NON-CERTIFIED SALARIES	6,805	10,038	7,912	-	(7,912)
360 - EMPLOYEE BENEFITS	4,472	4,735	5,220	-	(5,220)
450 - SUPPLIES, MATERIALS & MEDIA	366	255	250	250	-
350 - SUPPORT SERVICES - INSTRUCTION	15,254	13,863	15,338	15,338	-
430 - UTILITIES	14,100	11,313	12,638	12,638	-
450 - SUPPLIES, MATERIALS & MEDIA	1,153	2,550	2,700	2,700	-
400 - SCHOOL ADMINISTRATION	186,269	1,590	7,350	6,703	(647)
310 - CERTIFICATED SALARIES	140,047	535	7,150	5,626	(1,524)
360 - EMPLOYEE BENEFITS	46,222	800	-	877	877
450 - SUPPLIES, MATERIALS & MEDIA	-	255	200	200	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	38,412	46,856	46,415	46,415	-
320 - NON-CERTIFIED SALARIES	25,756	30,196	28,688	28,688	-
360 - EMPLOYEE BENEFITS	7,900	9,286	8,766	8,766	-
420 - STAFF TRAVEL	-	298	3,046	3,046	-
430 - UTILITIES	60	51	-	-	-
440 - PURCHASED SERVICES	4,105	3,965	3,965	3,965	-
450 - SUPPLIES, MATERIALS & MEDIA	592	3,060	1,950	1,950	-
600 - OPERATIONS & MAINTENANCE	182,483	202,984	196,395	202,426	6,031
320 - NON-CERTIFIED SALARIES	50,899	54,736	52,075	52,075	-
360 - EMPLOYEE BENEFITS	43,371	41,171	42,366	48,397	6,031
430 - UTILITIES	6,591	11,600	11,983	11,983	-
435 - ENERGY	46,880	54,599	57,023	57,023	-
440 - PURCHASED SERVICES	32,791	39,303	31,373	31,373	-
450 - SUPPLIES, MATERIALS & MEDIA	1,952	1,575	1,575	1,575	-
700 - STUDENT ACTIVITIES	-	2,370	4,222	4,222	-
310 - CERTIFICATED SALARIES	-	-	3,480	3,480	-
320 - NON-CERTIFIED SALARIES	-	2,184	-	-	-
360 - EMPLOYEE BENEFITS	-	186	742	742	-
780 - COMMUNITY SERVICES	1,925	108	-	-	-
310 - CERTIFICATED SALARIES	527	-	-	-	-
320 - NON-CERTIFIED SALARIES	1,071	-	-	-	-
360 - EMPLOYEE BENEFITS	327	108	-	-	-
LOCATION EXPENDITURE TOTAL \$	\$ 579,701	\$ 536,733	\$ 556,737	\$ 556,966	\$ 229

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

036 - TRAPPER CREEK ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM CURRENT
PERSONNEL	464,115	402,264	425,134	425,363	229
NON-PERSONNEL DISCRETIONARY	11,119	13,689	14,621	14,621	-
UTILITIES	65,986	75,457	80,849	80,849	-
DISTRICT MANAGED CONTRACTS	38,480	45,323	36,133	36,133	-
LOCATION EXPENDITURE TOTAL \$	579,701	\$ 536,733	\$ 556,737	\$ 556,966	\$ 229
AVERAGE CLASS SIZE	17.200	11.700	12.000	12.000	-
ADM ENROLLMENT	17.20	23.40	24.00	24.00	-
ANNUAL COST PER ADM ENROLLMENT \$	33,703.52	\$ 22,937.31	\$ 23,197.38	\$ 23,206.92	\$ 9.54

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 SUPERINTENDENT PROPOSED	CHANGE FROM CURRENT
CERTIFICATED FTE	2.00	2.00	2.00	2.00	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	1.00	-	-	-	-
CLASSROOM TEACHER	1.00	2.00	2.00	2.00	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	2.54	2.35	2.35	2.25	(0.10)
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	0.10	0.10	0.10	-	(0.10)
INSTRUCTIONAL AIDE	0.94	0.75	0.75	0.75	-
SUPPORT STAFF	0.50	0.50	0.50	0.50	-
CUSTODIAL STAFF	1.00	1.00	1.00	1.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	4.54	4.35	4.35	4.25	(0.10)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

038 - WILLOW ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM CURRENT
110 - REGULAR EDUCATION INSTRUCTION	879,468	978,893	811,315	860,578	49,263
310 - CERTIFICATED SALARIES	586,060	677,737	555,418	586,249	30,831
320 - NON-CERTIFIED SALARIES	15,090	-	-	-	-
360 - EMPLOYEE BENEFITS	271,165	287,935	245,601	264,033	18,432
420 - STAFF TRAVEL	-	45	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	6,954	13,051	9,296	9,296	-
490 - EXPENSES NOT CLASSIFIED	199	125	1,000	1,000	-
200 - SPECIAL EDUCATION INSTRUCTION	410,601	458,251	478,599	495,185	16,586
310 - CERTIFICATED SALARIES	172,479	181,131	184,726	184,726	-
320 - NON-CERTIFIED SALARIES	105,684	109,292	110,702	110,702	-
360 - EMPLOYEE BENEFITS	132,437	167,658	183,171	199,757	16,586
450 - SUPPLIES, MATERIALS & MEDIA	-	170	-	-	-
300 - SUPPORT SERVICES - STUDENTS	73,244	53,109	54,210	15,421	(38,789)
310 - CERTIFICATED SALARIES	41,437	31,614	33,714	-	(33,714)
320 - NON-CERTIFIED SALARIES	10,778	12,489	11,045	11,045	-
360 - EMPLOYEE BENEFITS	20,590	8,581	8,451	3,376	(5,075)
450 - SUPPLIES, MATERIALS & MEDIA	440	425	1,000	1,000	-
350 - SUPPORT SERVICES - INSTRUCTION	14,793	11,483	12,638	12,638	-
310 - CERTIFICATED SALARIES	675	-	-	-	-
360 - EMPLOYEE BENEFITS	17	-	-	-	-
430 - UTILITIES	14,100	11,313	12,638	12,638	-
450 - SUPPLIES, MATERIALS & MEDIA	-	170	-	-	-
400 - SCHOOL ADMINISTRATION	163,812	171,944	180,490	179,012	(1,478)
310 - CERTIFICATED SALARIES	118,085	123,610	129,997	125,988	(4,009)
360 - EMPLOYEE BENEFITS	44,378	47,654	49,743	52,274	2,531
450 - SUPPLIES, MATERIALS & MEDIA	1,349	680	250	250	-
490 - EXPENSES NOT CLASSIFIED	-	-	500	500	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	82,592	59,376	63,730	63,730	-
320 - NON-CERTIFIED SALARIES	39,177	37,740	42,623	42,623	-
360 - EMPLOYEE BENEFITS	33,128	11,533	12,109	12,109	-
430 - UTILITIES	246	255	-	-	-
440 - PURCHASED SERVICES	9,282	8,998	8,998	8,998	-
450 - SUPPLIES, MATERIALS & MEDIA	759	850	-	-	-
600 - OPERATIONS & MAINTENANCE	210,308	259,525	237,673	237,673	-
320 - NON-CERTIFIED SALARIES	58,396	62,822	65,625	65,625	-
360 - EMPLOYEE BENEFITS	14,026	14,950	15,615	15,615	-
430 - UTILITIES	11,890	13,842	15,166	15,166	-
435 - ENERGY	91,767	121,053	104,817	104,817	-
440 - PURCHASED SERVICES	25,378	43,008	32,850	32,850	-
450 - SUPPLIES, MATERIALS & MEDIA	8,851	3,850	3,600	3,600	-
700 - STUDENT ACTIVITIES	10,120	3,632	4,222	4,222	-
310 - CERTIFICATED SALARIES	6,891	3,161	3,480	3,480	-
320 - NON-CERTIFIED SALARIES	2,162	-	-	-	-
360 - EMPLOYEE BENEFITS	1,066	471	742	742	-
780 - COMMUNITY SERVICES	-	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	-	-	-	-	-
850 - DEBT SERVICES	31,783	66,700	70,533	70,533	-
532 - INTEREST ON LONG TERM DEBT	2,010	5,200	5,200	5,200	-
533 - PRINCIPLE ON LONG TERM DEBT	29,774	61,500	65,333	65,333	-
LOCATION EXPENDITURE TOTAL	\$ 1,876,721	\$ 2,062,913	\$ 1,913,410	\$ 1,938,992	\$ 25,582

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

038 - WILLOW ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM CURRENT
PERSONNEL	1,673,722	1,778,378	1,649,762	1,675,344	25,582
NON-PERSONNEL DISCRETIONARY	18,798	19,621	18,646	18,646	-
UTILITIES	114,522	141,832	130,509	130,509	-
DISTRICT MANAGED CONTRACTS	69,680	123,082	114,493	114,493	-
LOCATION EXPENDITURE TOTAL	\$ 1,876,721	\$ 2,062,913	\$ 1,913,410	\$ 1,938,992	\$ 25,582
AVERAGE CLASS SIZE	15.833	12.723	14.833	14.240	(0.59)
ADM ENROLLMENT	118.75	98.60	89.00	89.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 15,803.96	\$ 20,922.04	\$ 21,498.99	\$ 21,786.43	\$ 287.44

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM CURRENT
CERTIFICATED FTE	11.00	11.25	9.50	9.25	(0.25)
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	1.00	1.00	1.00	1.00	-
CLASSROOM TEACHER	7.50	7.75	6.00	6.25	0.25
SPED TEACHER	2.00	2.00	2.00	2.00	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	0.50	0.50	0.50	-	(0.50)
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	5.78	5.44	5.44	5.44	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	3.28	2.94	2.94	2.94	-
SUPPORT STAFF	1.00	1.00	1.00	1.00	-
CUSTODIAL STAFF	1.50	1.50	1.50	1.50	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	16.78	16.69	14.94	14.69	(0.25)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

039 - SNOWSHOE ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	2,247,374	1,965,391	1,917,973	1,949,934	31,961
310 - CERTIFICATED SALARIES	1,524,270	1,379,204	1,330,683	1,330,683	-
320 - NON-CERTIFIED SALARIES	12,621	175	-	-	-
360 - EMPLOYEE BENEFITS	693,549	564,144	570,742	602,703	31,961
440 - PURCHASED SERVICES	2,565	2,550	1,500	1,500	-
450 - SUPPLIES, MATERIALS & MEDIA	14,185	19,119	15,048	15,048	-
490 - EXPENSES NOT CLASSIFIED	185	199	-	-	-
200 - SPECIAL EDUCATION INSTRUCTION	1,172,730	990,463	1,092,756	1,263,988	171,232
310 - CERTIFICATED SALARIES	413,258	364,266	423,421	526,930	103,509
320 - NON-CERTIFIED SALARIES	385,212	328,807	362,535	362,535	-
360 - EMPLOYEE BENEFITS	373,436	296,540	306,600	374,323	67,723
450 - SUPPLIES, MATERIALS & MEDIA	825	778	200	200	-
490 - EXPENSES NOT CLASSIFIED	-	72	-	-	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	12,688	13,026	-	-	-
310 - CERTIFICATED SALARIES	10,920	11,247	-	-	-
360 - EMPLOYEE BENEFITS	1,769	1,779	-	-	-
300 - SUPPORT SERVICES - STUDENTS	101,170	101,879	38,456	38,456	-
310 - CERTIFICATED SALARIES	61,878	63,734	-	-	-
320 - NON-CERTIFIED SALARIES	26,174	25,112	34,237	34,237	-
360 - EMPLOYEE BENEFITS	12,449	12,608	3,919	3,919	-
450 - SUPPLIES, MATERIALS & MEDIA	670	425	300	300	-
350 - SUPPORT SERVICES - INSTRUCTION	198,484	199,786	144,942	270,281	125,339
310 - CERTIFICATED SALARIES	121,646	128,917	88,646	167,386	78,740
360 - EMPLOYEE BENEFITS	60,397	58,329	42,288	88,887	46,599
410 - PROFESSIONAL & TECHNICAL SERVICES	849	-	-	-	-
430 - UTILITIES	14,985	12,540	14,008	14,008	-
450 - SUPPLIES, MATERIALS & MEDIA	608	-	-	-	-
400 - SCHOOL ADMINISTRATION	201,264	159,667	174,107	168,843	(5,264)
310 - CERTIFICATED SALARIES	150,092	132,942	144,782	139,518	(5,264)
360 - EMPLOYEE BENEFITS	50,467	25,175	28,325	28,325	-
450 - SUPPLIES, MATERIALS & MEDIA	705	1,550	1,000	1,000	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	181,199	182,733	144,545	144,545	-
320 - NON-CERTIFIED SALARIES	109,907	115,041	93,669	93,669	-
360 - EMPLOYEE BENEFITS	47,137	50,319	28,616	28,616	-
430 - UTILITIES	146	213	-	-	-
440 - PURCHASED SERVICES	9,835	9,510	9,510	9,510	-
450 - SUPPLIES, MATERIALS & MEDIA	14,174	7,650	12,750	12,750	-
600 - OPERATIONS & MAINTENANCE	245,239	271,776	270,229	274,058	3,829
320 - NON-CERTIFIED SALARIES	72,625	68,727	75,270	75,270	-
360 - EMPLOYEE BENEFITS	59,814	51,500	56,058	59,887	3,829
430 - UTILITIES	16,987	23,525	21,354	21,354	-
435 - ENERGY	80,775	89,378	86,986	86,986	-
440 - PURCHASED SERVICES	9,457	29,616	25,061	25,061	-
450 - SUPPLIES, MATERIALS & MEDIA	5,580	9,030	5,500	5,500	-
700 - STUDENT ACTIVITIES	16,095	12,194	10,555	10,555	-
310 - CERTIFICATED SALARIES	13,234	9,076	8,700	8,700	-
320 - NON-CERTIFIED SALARIES	751	1,456	-	-	-
360 - EMPLOYEE BENEFITS	2,110	1,662	1,855	1,855	-
LOCATION EXPENDITURE TOTAL	\$ 4,376,244	\$ 3,896,915	\$ 3,793,563	\$ 4,120,660	\$ 327,097

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

039 - SNOWSHOE ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	4,202,074	3,689,485	3,600,346	3,927,443	327,097
NON-PERSONNEL DISCRETIONARY	42,130	42,861	36,298	36,298	-
UTILITIES	107,548	119,119	117,945	117,945	-
DISTRICT MANAGED CONTRACTS	24,492	45,450	38,974	38,974	-
LOCATION EXPENDITURE TOTAL	\$ 4,376,244	\$ 3,896,915	\$ 3,793,563	\$ 4,120,660	\$ 327,097
AVERAGE CLASS SIZE	18.382	19.081	20.424	19.257	(1.17)
ADM ENROLLMENT	349.25	343.45	337.00	337.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 12,530.40	\$ 11,346.38	\$ 11,256.86	\$ 12,227.48	\$ 970.61

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	25.15	25.00	22.50	24.50	2.00
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	1.00	1.00	1.00	1.00	-
CLASSROOM TEACHER	17.00	16.00	15.50	15.50	-
SPED TEACHER	5.00	5.00	5.00	6.00	1.00
SPECIALIST - SCHOOL	2.00	2.00	1.00	2.00	1.00
COUNSELOR	-	-	-	-	-
NURSE	0.15	1.00	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	16.63	14.38	13.88	13.88	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	12.13	9.88	9.88	9.88	-
SUPPORT STAFF	2.50	2.50	2.00	2.00	-
CUSTODIAL STAFF	2.00	2.00	2.00	2.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	41.78	39.38	36.38	38.38	2.00

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

041 - BUTTE ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	1,666,290	1,600,716	1,586,785	1,622,961	36,176
310 - CERTIFICATED SALARIES	1,186,948	1,171,955	1,132,671	1,132,601	(70)
320 - NON-CERTIFIED SALARIES	9,065	25,604	30,098	30,098	-
360 - EMPLOYEE BENEFITS	449,054	386,512	405,994	442,240	36,246
420 - STAFF TRAVEL	206	-	500	500	-
440 - PURCHASED SERVICES	1,128	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	19,837	16,298	16,500	16,500	-
490 - EXPENSES NOT CLASSIFIED	52	347	1,022	1,022	-
200 - SPECIAL EDUCATION INSTRUCTION	1,283,060	1,328,009	1,355,581	1,409,435	53,854
310 - CERTIFICATED SALARIES	368,139	411,933	428,373	428,373	-
320 - NON-CERTIFIED SALARIES	390,401	380,475	385,952	385,951	(1)
360 - EMPLOYEE BENEFITS	523,084	534,326	540,256	594,111	53,855
450 - SUPPLIES, MATERIALS & MEDIA	1,436	1,275	1,000	1,000	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	8,352	10,295	-	-	-
310 - CERTIFICATED SALARIES	5,600	8,922	-	-	-
360 - EMPLOYEE BENEFITS	2,751	1,373	-	-	-
300 - SUPPORT SERVICES - STUDENTS	88,217	91,310	41,025	41,025	-
310 - CERTIFICATED SALARIES	31,736	50,557	-	-	-
320 - NON-CERTIFIED SALARIES	34,279	30,105	35,348	35,348	-
360 - EMPLOYEE BENEFITS	20,949	10,308	4,577	4,577	-
450 - SUPPLIES, MATERIALS & MEDIA	1,253	340	1,100	1,100	-
350 - SUPPORT SERVICES - INSTRUCTION	140,482	143,379	15,008	15,008	-
310 - CERTIFICATED SALARIES	108,329	112,879	-	-	-
360 - EMPLOYEE BENEFITS	16,198	16,685	-	-	-
430 - UTILITIES	14,985	12,540	14,008	14,008	-
450 - SUPPLIES, MATERIALS & MEDIA	971	1,275	1,000	1,000	-
400 - SCHOOL ADMINISTRATION	172,990	178,247	187,765	185,891	(1,874)
310 - CERTIFICATED SALARIES	123,567	129,669	136,048	131,643	(4,405)
360 - EMPLOYEE BENEFITS	49,124	48,408	50,717	53,248	2,531
420 - STAFF TRAVEL	53	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	246	170	1,000	1,000	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	176,466	187,735	197,014	205,373	8,359
320 - NON-CERTIFIED SALARIES	104,272	89,544	93,669	93,669	-
360 - EMPLOYEE BENEFITS	58,838	84,715	89,632	97,991	8,359
420 - STAFF TRAVEL	200	170	200	200	-
430 - UTILITIES	-	688	500	500	-
440 - PURCHASED SERVICES	11,899	11,513	11,513	11,513	-
450 - SUPPLIES, MATERIALS & MEDIA	1,257	1,105	1,500	1,500	-
600 - OPERATIONS & MAINTENANCE	247,533	307,514	297,533	307,392	9,859
320 - NON-CERTIFIED SALARIES	73,979	75,232	79,149	79,149	-
360 - EMPLOYEE BENEFITS	73,353	78,852	83,703	93,562	9,859
430 - UTILITIES	14,490	19,230	21,537	21,537	-
435 - ENERGY	68,983	78,987	74,709	74,709	-
440 - PURCHASED SERVICES	12,115	49,463	33,935	33,935	-
450 - SUPPLIES, MATERIALS & MEDIA	4,614	5,750	4,500	4,500	-
700 - STUDENT ACTIVITIES	12,933	9,511	10,555	10,555	-
310 - CERTIFICATED SALARIES	6,861	6,113	8,700	8,700	-
320 - NON-CERTIFIED SALARIES	4,658	2,354	-	-	-
360 - EMPLOYEE BENEFITS	1,413	1,044	1,855	1,855	-
LOCATION EXPENDITURE TOTAL	\$ 3,796,323	\$ 3,856,716	\$ 3,691,266	\$ 3,797,640	\$ 106,374

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

041 - BUTTE ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	3,641,560	3,657,565	3,505,942	3,612,316	106,374
NON-PERSONNEL DISCRETIONARY	32,291	27,418	29,622	29,622	-
UTILITIES	95,777	104,597	106,078	106,078	-
DISTRICT MANAGED CONTRACTS	26,694	67,136	49,624	49,624	-
LOCATION EXPENDITURE TOTAL	\$ 3,796,323	\$ 3,856,716	\$ 3,691,266	\$ 3,797,640	\$ 106,374
AVERAGE CLASS SIZE	14.803	17.718	18.071	18.071	-
ADM ENROLLMENT	236.85	248.05	253.00	253.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 16,028.38	\$ 15,548.14	\$ 14,589.98	\$ 15,010.43	\$ 420.45

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	21.80	20.80	19.00	19.00	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	1.00	1.00	1.00	1.00	-
CLASSROOM TEACHER	15.00	13.00	14.00	14.00	-
SPED TEACHER	4.00	5.00	4.00	4.00	-
SPECIALIST - SCHOOL	1.00	1.00	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	0.80	0.80	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	16.38	14.75	14.75	14.75	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	11.88	10.75	10.75	10.75	-
SUPPORT STAFF	2.50	2.00	2.00	2.00	-
CUSTODIAL STAFF	2.00	2.00	2.00	2.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	38.18	35.55	33.75	33.75	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

042 - SUTTON ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	493,465	490,685	497,834	512,926	15,092
310 - CERTIFICATED SALARIES	337,420	349,700	349,901	349,901	-
320 - NON-CERTIFIED SALARIES	6,621	75	-	-	-
360 - EMPLOYEE BENEFITS	137,429	128,265	135,037	150,129	15,092
425 - STUDENT TRAVEL	-	595	595	595	-
430 - UTILITIES	175	170	170	170	-
450 - SUPPLIES, MATERIALS & MEDIA	11,820	11,880	12,131	12,131	-
200 - SPECIAL EDUCATION INSTRUCTION	184,414	196,552	205,210	213,570	8,360
310 - CERTIFICATED SALARIES	81,256	86,169	88,646	88,646	-
320 - NON-CERTIFIED SALARIES	28,484	30,712	32,352	32,352	-
360 - EMPLOYEE BENEFITS	74,674	79,671	84,212	92,572	8,360
300 - SUPPORT SERVICES - STUDENTS	21,277	26,177	10,094	10,094	-
310 - CERTIFICATED SALARIES	9,254	14,870	-	-	-
320 - NON-CERTIFIED SALARIES	5,436	6,628	7,006	7,006	-
360 - EMPLOYEE BENEFITS	6,340	4,254	2,588	2,588	-
450 - SUPPLIES, MATERIALS & MEDIA	247	425	500	500	-
350 - SUPPORT SERVICES - INSTRUCTION	15,282	11,483	12,959	12,959	-
310 - CERTIFICATED SALARIES	175	-	-	-	-
360 - EMPLOYEE BENEFITS	250	-	-	-	-
420 - STAFF TRAVEL	10	-	-	-	-
430 - UTILITIES	14,100	11,313	12,759	12,759	-
450 - SUPPLIES, MATERIALS & MEDIA	747	170	200	200	-
400 - SCHOOL ADMINISTRATION	157,739	166,947	174,810	173,673	(1,137)
310 - CERTIFICATED SALARIES	113,445	119,213	124,880	121,212	(3,668)
360 - EMPLOYEE BENEFITS	43,615	46,884	49,030	51,561	2,531
450 - SUPPLIES, MATERIALS & MEDIA	679	850	900	900	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	84,916	85,948	82,244	82,244	-
320 - NON-CERTIFIED SALARIES	58,839	60,375	57,375	57,375	-
360 - EMPLOYEE BENEFITS	18,214	18,438	17,524	17,524	-
430 - UTILITIES	403	340	150	150	-
440 - PURCHASED SERVICES	7,009	6,795	6,795	6,795	-
450 - SUPPLIES, MATERIALS & MEDIA	451	-	400	400	-
600 - OPERATIONS & MAINTENANCE	213,503	241,829	238,559	243,090	4,531
320 - NON-CERTIFIED SALARIES	48,997	53,021	52,075	52,075	-
360 - EMPLOYEE BENEFITS	42,909	42,134	43,866	48,397	4,531
430 - UTILITIES	19,026	23,640	24,810	24,810	-
435 - ENERGY	82,924	79,821	80,908	80,908	-
440 - PURCHASED SERVICES	17,235	39,863	35,400	35,400	-
450 - SUPPLIES, MATERIALS & MEDIA	2,412	3,350	1,500	1,500	-
700 - STUDENT ACTIVITIES	3,390	3,652	4,222	4,222	-
310 - CERTIFICATED SALARIES	1,414	1,547	3,480	3,480	-
320 - NON-CERTIFIED SALARIES	1,567	1,727	-	-	-
360 - EMPLOYEE BENEFITS	364	378	742	742	-
550 - TRANSFER TO OTHER FUNDS	45	-	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 1,173,988	\$ 1,223,273	\$ 1,225,932	\$ 1,252,778	\$ 26,846

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

042 - SUTTON ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	1,016,460	1,044,061	1,048,714	1,075,560	26,846
NON-PERSONNEL DISCRETIONARY	17,233	17,780	16,546	16,546	-
UTILITIES	111,437	109,839	115,437	115,437	-
DISTRICT MANAGED CONTRACTS	28,858	51,593	45,235	45,235	-
LOCATION EXPENDITURE TOTAL \$	1,173,988 \$	1,223,273 \$	1,225,932 \$	1,252,778 \$	26,846
AVERAGE CLASS SIZE	12.257	16.286	17.143	18.857	1.71
ADM ENROLLMENT	42.90	57.00	60.00	66.00	6.00
ANNUAL COST PER ADM ENROLLMENT \$	27,365.68 \$	21,460.93 \$	20,432.20 \$	18,981.48 \$	(1,450.72)

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	6.00	5.70	5.50	5.50	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	1.00	1.00	1.00	1.00	-
CLASSROOM TEACHER	3.50	3.50	3.50	3.50	-
SPED TEACHER	1.00	1.00	1.00	1.00	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	0.50	0.20	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	3.38	3.13	3.13	3.13	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	1.38	1.13	1.13	1.13	-
SUPPORT STAFF	1.00	1.00	1.00	1.00	-
CUSTODIAL STAFF	1.00	1.00	1.00	1.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	9.38	8.83	8.63	8.63	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

043 - COTTONWOOD CREEK ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	2,326,197	2,158,563	2,119,593	2,683,579	563,986
310 - CERTIFICATED SALARIES	1,595,293	1,535,184	1,542,400	1,848,688	306,288
320 - NON-CERTIFIED SALARIES	25,361	38,260	-	36,402	36,402
360 - EMPLOYEE BENEFITS	667,093	548,658	547,379	768,675	221,296
430 - UTILITIES	-	85	1,114	1,114	-
440 - PURCHASED SERVICES	2,008	6,000	500	500	-
450 - SUPPLIES, MATERIALS & MEDIA	34,495	27,879	26,200	26,200	-
490 - EXPENSES NOT CLASSIFIED	1,948	2,497	2,000	2,000	-
200 - SPECIAL EDUCATION INSTRUCTION	1,007,635	1,052,869	1,080,342	1,115,152	34,810
310 - CERTIFICATED SALARIES	401,306	433,324	435,803	435,803	-
320 - NON-CERTIFIED SALARIES	280,156	246,190	289,276	289,276	-
360 - EMPLOYEE BENEFITS	325,891	373,015	355,263	390,073	34,810
450 - SUPPLIES, MATERIALS & MEDIA	282	340	-	-	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	21,214	23,477	24,010	24,585	575
310 - CERTIFICATED SALARIES	14,575	16,150	16,228	16,228	-
360 - EMPLOYEE BENEFITS	6,638	7,327	7,782	8,357	575
300 - SUPPORT SERVICES - STUDENTS	158,989	168,949	174,309	177,563	3,254
310 - CERTIFICATED SALARIES	82,595	94,065	91,960	91,960	-
320 - NON-CERTIFIED SALARIES	32,727	30,205	34,770	34,770	-
360 - EMPLOYEE BENEFITS	43,055	44,143	47,115	50,369	3,254
450 - SUPPLIES, MATERIALS & MEDIA	611	536	464	464	-
350 - SUPPORT SERVICES - INSTRUCTION	239,577	318,051	94,221	244,263	150,042
310 - CERTIFICATED SALARIES	160,717	218,866	54,234	157,743	103,509
360 - EMPLOYEE BENEFITS	63,875	86,220	25,554	72,087	46,533
430 - UTILITIES	14,985	12,540	14,008	14,008	-
450 - SUPPLIES, MATERIALS & MEDIA	-	425	425	425	-
400 - SCHOOL ADMINISTRATION	171,658	175,785	190,155	190,193	38
310 - CERTIFICATED SALARIES	125,979	127,896	138,710	134,217	(4,493)
360 - EMPLOYEE BENEFITS	45,463	47,549	50,973	55,504	4,531
450 - SUPPLIES, MATERIALS & MEDIA	216	340	472	472	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	191,151	203,519	190,342	194,873	4,531
320 - NON-CERTIFIED SALARIES	119,787	129,206	113,788	113,788	-
360 - EMPLOYEE BENEFITS	58,643	60,877	62,713	67,244	4,531
440 - PURCHASED SERVICES	12,071	12,841	12,841	12,841	-
450 - SUPPLIES, MATERIALS & MEDIA	649	595	1,000	1,000	-
600 - OPERATIONS & MAINTENANCE	293,274	307,419	307,788	316,147	8,359
320 - NON-CERTIFIED SALARIES	103,836	94,886	95,511	95,511	-
360 - EMPLOYEE BENEFITS	80,049	80,557	90,195	98,554	8,359
430 - UTILITIES	18,310	21,327	24,237	24,237	-
435 - ENERGY	80,779	94,231	87,545	87,545	-
440 - PURCHASED SERVICES	2,040	7,945	3,000	3,000	-
450 - SUPPLIES, MATERIALS & MEDIA	8,261	8,473	7,300	7,300	-
700 - STUDENT ACTIVITIES	16,476	14,479	10,555	10,555	-
310 - CERTIFICATED SALARIES	14,084	12,497	8,700	8,700	-
360 - EMPLOYEE BENEFITS	2,179	1,982	1,855	1,855	-
450 - SUPPLIES, MATERIALS & MEDIA	214	-	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 4,426,171	\$ 4,423,111	\$ 4,191,315	\$ 4,956,910	\$ 765,595

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

043 - COTTONWOOD CREEK ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	4,248,756	4,226,632	4,010,209	4,775,804	765,595
NON-PERSONNEL DISCRETIONARY	49,230	47,595	39,475	39,475	-
UTILITIES	108,572	121,633	121,387	121,387	-
DISTRICT MANAGED CONTRACTS	19,613	27,251	20,244	20,244	-
LOCATION EXPENDITURE TOTAL	\$ 4,426,171	\$ 4,423,111	\$ 4,191,315	\$ 4,956,910	\$ 765,595
AVERAGE CLASS SIZE	17.784	18.675	18.615	17.143	(1.47)
ADM ENROLLMENT	391.25	382.83	363.00	420.00	57.00
ANNUAL COST PER ADM ENROLLMENT	\$ 11,312.90	\$ 11,553.72	\$ 11,546.32	\$ 11,802.17	\$ 255.84

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	28.00	27.50	25.50	30.50	5.00
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	1.00	1.00	1.00	1.00	-
CLASSROOM TEACHER	20.50	19.00	19.00	23.00	4.00
SPED TEACHER	4.00	5.00	4.00	4.00	-
SPECIALIST - SCHOOL	1.50	1.50	0.50	1.50	1.00
COUNSELOR	-	-	-	-	-
NURSE	1.00	1.00	1.00	1.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	14.25	14.20	13.00	13.70	0.70
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	9.50	9.70	9.00	9.70	0.70
SUPPORT STAFF	2.50	2.50	2.00	2.00	-
CUSTODIAL STAFF	2.25	2.00	2.00	2.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	42.25	41.70	38.50	44.20	5.70

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

044 - TANAINA ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM CURRENT
110 - REGULAR EDUCATION INSTRUCTION	1,840,269	1,759,286	1,718,737	2,531,661	812,924
310 - CERTIFICATED SALARIES	1,277,829	1,244,968	1,189,314	1,696,167	506,853
320 - NON-CERTIFIED SALARIES	11,420	1,200	-	-	-
360 - EMPLOYEE BENEFITS	526,898	494,133	509,322	815,393	306,071
440 - PURCHASED SERVICES	106	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	23,474	18,415	19,501	19,501	-
490 - EXPENSES NOT CLASSIFIED	542	570	600	600	-
200 - SPECIAL EDUCATION INSTRUCTION	1,330,563	1,320,947	1,347,337	1,389,763	42,426
310 - CERTIFICATED SALARIES	522,682	486,350	482,876	482,876	-
320 - NON-CERTIFIED SALARIES	369,680	356,911	366,678	366,678	-
360 - EMPLOYEE BENEFITS	437,902	477,686	497,783	540,209	42,426
450 - SUPPLIES, MATERIALS & MEDIA	299	-	-	-	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	12,674	13,984	736	-	(736)
310 - CERTIFICATED SALARIES	10,818	12,075	454	-	(454)
360 - EMPLOYEE BENEFITS	1,856	1,909	282	-	(282)
300 - SUPPORT SERVICES - STUDENTS	103,831	114,222	43,221	40,650	(2,571)
310 - CERTIFICATED SALARIES	61,301	68,427	2,571	-	(2,571)
320 - NON-CERTIFIED SALARIES	26,971	30,829	34,758	34,758	-
360 - EMPLOYEE BENEFITS	12,976	13,521	4,592	4,592	-
420 - STAFF TRAVEL	200	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	2,278	1,445	1,300	1,300	-
490 - EXPENSES NOT CLASSIFIED	105	-	-	-	-
350 - SUPPORT SERVICES - INSTRUCTION	196,158	105,285	52,479	89,189	36,710
310 - CERTIFICATED SALARIES	144,021	78,914	31,937	63,875	31,938
360 - EMPLOYEE BENEFITS	35,008	11,861	4,834	9,606	4,772
410 - PROFESSIONAL & TECHNICAL SERVICES	-	100	-	-	-
420 - STAFF TRAVEL	489	-	14,008	14,008	-
430 - UTILITIES	14,985	12,540	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	1,656	1,870	1,700	1,700	-
400 - SCHOOL ADMINISTRATION	186,767	199,223	206,358	210,889	4,531
310 - CERTIFICATED SALARIES	136,879	148,504	150,772	150,772	-
360 - EMPLOYEE BENEFITS	46,893	49,469	53,586	58,117	4,531
450 - SUPPLIES, MATERIALS & MEDIA	2,995	1,250	2,000	2,000	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	215,966	251,484	196,341	200,170	3,829
320 - NON-CERTIFIED SALARIES	133,975	145,337	113,788	113,788	-
360 - EMPLOYEE BENEFITS	68,188	91,025	67,810	71,639	3,829
440 - PURCHASED SERVICES	12,055	12,792	12,792	12,792	-
450 - SUPPLIES, MATERIALS & MEDIA	1,748	2,330	1,951	1,951	-
600 - OPERATIONS & MAINTENANCE	220,674	282,346	271,316	277,347	6,031
320 - NON-CERTIFIED SALARIES	78,550	89,956	92,011	92,011	-
360 - EMPLOYEE BENEFITS	25,653	51,933	54,569	60,600	6,031
430 - UTILITIES	15,887	19,705	20,419	20,419	-
435 - ENERGY	86,853	104,342	95,017	95,017	-
440 - PURCHASED SERVICES	1,405	6,205	3,000	3,000	-
450 - SUPPLIES, MATERIALS & MEDIA	12,325	10,205	6,300	6,300	-
700 - STUDENT ACTIVITIES	18,018	12,851	10,555	10,555	-
310 - CERTIFICATED SALARIES	13,443	8,186	8,700	8,700	-
320 - NON-CERTIFIED SALARIES	2,121	3,003	-	-	-
360 - EMPLOYEE BENEFITS	2,208	1,662	1,855	1,855	-
450 - SUPPLIES, MATERIALS & MEDIA	246	-	-	-	-
LOCATION EXPENDITURE TOTAL \$	4,124,919 \$	4,059,628 \$	3,847,080 \$	4,750,224 \$	903,144

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

044 - TANAINA ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM CURRENT
PERSONNEL	3,947,272	3,866,555	3,668,492	4,571,636	903,144
NON-PERSONNEL DISCRETIONARY	46,462	37,489	33,352	33,352	-
UTILITIES	114,448	130,239	125,041	125,041	-
DISTRICT MANAGED CONTRACTS	16,737	25,345	20,195	20,195	-
LOCATION EXPENDITURE TOTAL	\$ 4,124,919	\$ 4,059,628	\$ 3,847,080	\$ 4,750,224	\$ 903,144
AVERAGE CLASS SIZE	17.685	20.321	19.733	19.591	(0.14)
ADM ENROLLMENT	318.33	314.98	296.00	431.00	135.00
ANNUAL COST PER ADM ENROLLMENT	\$ 12,958.00	\$ 12,888.53	\$ 12,996.89	\$ 11,021.40	\$ (1,975.49)

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM CURRENT
CERTIFICATED FTE	25.00	22.50	20.00	27.00	7.00
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	1.00	1.00	1.00	1.00	-
CLASSROOM TEACHER	16.00	14.00	14.50	21.00	6.50
SPED TEACHER	5.00	5.00	4.00	4.00	-
SPECIALIST - SCHOOL	2.00	1.50	0.50	1.00	0.50
COUNSELOR	-	-	-	-	-
NURSE	1.00	1.00	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	14.63	13.50	13.00	13.00	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	10.13	9.00	9.00	9.00	-
SUPPORT STAFF	2.50	2.50	2.00	2.00	-
CUSTODIAL STAFF	2.00	2.00	2.00	2.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	39.63	36.00	33.00	40.00	7.00

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

045 - PIONEER PEAK ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	2,935,376	2,817,144	2,748,517	2,868,369	119,852
310 - CERTIFICATED SALARIES	1,963,791	1,950,171	1,858,155	1,893,810	35,655
320 - NON-CERTIFIED SALARIES	44,982	12,353	12,415	12,415	-
360 - EMPLOYEE BENEFITS	881,277	814,771	842,622	926,819	84,197
410 - PROFESSIONAL & TECHNICAL SERVICES	6,750	4,250	-	-	-
430 - UTILITIES	112	-	1,204	1,204	-
440 - PURCHASED SERVICES	125	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	38,339	35,599	34,121	34,121	-
200 - SPECIAL EDUCATION INSTRUCTION	1,137,116	1,116,131	1,160,059	1,192,793	32,734
310 - CERTIFICATED SALARIES	381,005	363,273	362,027	362,027	-
320 - NON-CERTIFIED SALARIES	333,766	352,552	377,538	377,538	-
360 - EMPLOYEE BENEFITS	421,540	399,881	420,494	453,228	32,734
425 - STUDENT TRAVEL	157	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	647	425	-	-	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	11,328	16,981	17,894	18,469	575
310 - CERTIFICATED SALARIES	8,360	11,128	11,247	11,247	-
360 - EMPLOYEE BENEFITS	2,968	5,853	6,647	7,222	575
300 - SUPPORT SERVICES - STUDENTS	238,489	130,626	139,115	142,369	3,254
310 - CERTIFICATED SALARIES	155,909	63,056	63,733	63,733	-
320 - NON-CERTIFIED SALARIES	33,962	30,860	34,237	34,237	-
360 - EMPLOYEE BENEFITS	47,845	35,860	40,644	43,898	3,254
450 - SUPPLIES, MATERIALS & MEDIA	774	850	501	501	-
350 - SUPPORT SERVICES - INSTRUCTION	208,885	66,304	64,198	14,008	(50,190)
310 - CERTIFICATED SALARIES	145,433	45,638	43,085	-	(43,085)
320 - NON-CERTIFIED SALARIES	-	250	-	-	-
360 - EMPLOYEE BENEFITS	48,228	7,201	7,105	-	(7,105)
430 - UTILITIES	14,985	12,540	14,008	14,008	-
450 - SUPPLIES, MATERIALS & MEDIA	239	675	-	-	-
400 - SCHOOL ADMINISTRATION	136,244	139,237	151,025	147,525	(3,500)
310 - CERTIFICATED SALARIES	114,852	117,711	127,723	124,223	(3,500)
360 - EMPLOYEE BENEFITS	21,094	21,101	23,302	23,302	-
450 - SUPPLIES, MATERIALS & MEDIA	298	425	-	-	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	173,475	199,239	168,126	171,955	3,829
320 - NON-CERTIFIED SALARIES	104,037	122,801	94,234	94,234	-
360 - EMPLOYEE BENEFITS	56,948	62,691	61,845	65,674	3,829
430 - UTILITIES	56	425	-	-	-
440 - PURCHASED SERVICES	12,433	12,047	12,047	12,047	-
450 - SUPPLIES, MATERIALS & MEDIA	-	1,275	-	-	-
600 - OPERATIONS & MAINTENANCE	243,670	272,042	265,258	269,789	4,531
320 - NON-CERTIFIED SALARIES	83,649	82,040	88,132	88,132	-
360 - EMPLOYEE BENEFITS	53,758	50,303	54,886	59,417	4,531
430 - UTILITIES	15,988	26,043	29,195	29,195	-
435 - ENERGY	79,589	95,161	81,495	81,495	-
440 - PURCHASED SERVICES	2,530	7,945	3,000	3,000	-
450 - SUPPLIES, MATERIALS & MEDIA	8,155	10,550	8,550	8,550	-
700 - STUDENT ACTIVITIES	20,155	11,804	10,555	10,555	-
310 - CERTIFICATED SALARIES	15,876	8,411	8,700	8,700	-
320 - NON-CERTIFIED SALARIES	1,743	1,863	-	-	-
360 - EMPLOYEE BENEFITS	2,537	1,530	1,855	1,855	-
LOCATION EXPENDITURE TOTAL \$	5,104,739	\$ 4,769,508	\$ 4,724,747	\$ 4,835,832	\$ 111,085

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

045 - PIONEER PEAK ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	4,923,560	4,560,509	4,540,626	4,651,711	111,085
NON-PERSONNEL DISCRETIONARY	55,653	55,263	44,376	44,376	-
UTILITIES	107,944	127,304	120,295	120,295	-
DISTRICT MANAGED CONTRACTS	17,581	26,432	19,450	19,450	-
LOCATION EXPENDITURE TOTAL \$	5,104,739	\$ 4,769,508	\$ 4,724,747	\$ 4,835,832	\$ 111,085
AVERAGE CLASS SIZE	17.074	18.300	18.667	18.667	-
ADM ENROLLMENT	452.45	411.75	392.00	392.00	-
ANNUAL COST PER ADM ENROLLMENT \$	11,282.44	\$ 11,583.50	\$ 12,052.93	\$ 12,336.31	\$ 283.38

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	33.00	28.50	27.00	27.00	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	1.00	1.00	1.00	1.00	-
CLASSROOM TEACHER	24.00	22.00	20.50	21.00	0.50
SPED TEACHER	4.50	4.00	4.00	4.00	-
SPECIALIST - SCHOOL	2.50	0.50	0.50	-	(0.50)
COUNSELOR	-	-	-	-	-
NURSE	1.00	1.00	1.00	1.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	15.50	14.63	14.13	14.13	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	11.50	10.13	10.13	10.13	-
SUPPORT STAFF	2.00	2.50	2.00	2.00	-
CUSTODIAL STAFF	2.00	2.00	2.00	2.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	48.50	43.13	41.13	41.13	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

046 - RON LARSON ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	1,807,763	1,751,966	1,668,224	-	(1,668,224)
310 - CERTIFICATED SALARIES	1,224,172	1,222,012	1,157,379	-	(1,157,379)
320 - NON-CERTIFIED SALARIES	16,271	850	-	-	-
360 - EMPLOYEE BENEFITS	549,470	502,198	483,847	-	(483,847)
410 - PROFESSIONAL & TECHNICAL SERVICES	-	85	-	-	-
420 - STAFF TRAVEL	-	255	-	-	-
425 - STUDENT TRAVEL	-	850	800	-	(800)
440 - PURCHASED SERVICES	2,890	680	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	14,751	24,186	25,348	-	(25,348)
490 - EXPENSES NOT CLASSIFIED	209	850	850	-	(850)
200 - SPECIAL EDUCATION INSTRUCTION	1,633,795	1,538,568	1,604,161	-	(1,604,161)
310 - CERTIFICATED SALARIES	527,073	465,536	463,060	-	(463,060)
320 - NON-CERTIFIED SALARIES	476,015	459,829	492,849	-	(492,849)
360 - EMPLOYEE BENEFITS	630,707	611,057	647,752	-	(647,752)
420 - STAFF TRAVEL	-	425	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	-	1,721	500	-	(500)
220 - SPECIAL EDUCATION SUPPORT SERVICES	21,325	21,520	21,257	-	(21,257)
310 - CERTIFICATED SALARIES	14,807	15,252	14,646	-	(14,646)
360 - EMPLOYEE BENEFITS	6,518	6,268	6,611	-	(6,611)
300 - SUPPORT SERVICES - STUDENTS	163,257	150,605	155,608	-	(155,608)
310 - CERTIFICATED SALARIES	83,905	86,423	82,992	-	(82,992)
320 - NON-CERTIFIED SALARIES	27,292	26,234	32,082	-	(32,082)
360 - EMPLOYEE BENEFITS	51,674	37,778	40,234	-	(40,234)
450 - SUPPLIES, MATERIALS & MEDIA	386	170	300	-	(300)
350 - SUPPORT SERVICES - INSTRUCTION	272,487	213,704	59,527	-	(59,527)
310 - CERTIFICATED SALARIES	199,719	147,036	40,608	-	(40,608)
360 - EMPLOYEE BENEFITS	57,752	53,278	6,129	-	(6,129)
430 - UTILITIES	14,985	12,540	12,540	-	(12,540)
450 - SUPPLIES, MATERIALS & MEDIA	31	850	250	-	(250)
400 - SCHOOL ADMINISTRATION	164,589	173,325	182,231	-	(182,231)
310 - CERTIFICATED SALARIES	119,549	125,446	131,643	-	(131,643)
360 - EMPLOYEE BENEFITS	45,041	47,199	50,588	-	(50,588)
420 - STAFF TRAVEL	-	255	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	-	425	-	-	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	198,464	217,875	204,108	-	(204,108)
320 - NON-CERTIFIED SALARIES	99,910	109,456	96,391	-	(96,391)
360 - EMPLOYEE BENEFITS	86,127	96,207	95,558	-	(95,558)
430 - UTILITIES	256	43	-	-	-
440 - PURCHASED SERVICES	12,045	11,659	11,659	-	(11,659)
450 - SUPPLIES, MATERIALS & MEDIA	127	510	500	-	(500)
600 - OPERATIONS & MAINTENANCE	256,407	286,317	259,901	-	(259,901)
320 - NON-CERTIFIED SALARIES	60,004	73,673	75,270	-	(75,270)
360 - EMPLOYEE BENEFITS	37,108	43,869	23,002	-	(23,002)
430 - UTILITIES	13,594	16,377	21,211	-	(21,211)
435 - ENERGY	128,484	120,173	132,418	-	(132,418)
440 - PURCHASED SERVICES	9,065	23,775	2,000	-	(2,000)
450 - SUPPLIES, MATERIALS & MEDIA	8,152	8,450	6,000	-	(6,000)
700 - STUDENT ACTIVITIES	21,461	12,938	10,555	-	(10,555)
310 - CERTIFICATED SALARIES	13,618	7,604	8,700	-	(8,700)
320 - NON-CERTIFIED SALARIES	5,283	3,776	-	-	-
360 - EMPLOYEE BENEFITS	2,560	1,558	1,855	-	(1,855)
LOCATION EXPENDITURE TOTAL	\$ 4,539,549	\$ 4,366,818	\$ 4,165,572	\$ -	\$ (4,165,572)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

046 - RON LARSON ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	4,334,575	4,141,689	3,951,196	-	(3,951,196)
NON-PERSONNEL DISCRETIONARY	26,801	40,605	34,548	-	(34,548)
UTILITIES	154,405	143,570	160,464	-	(160,464)
DISTRICT MANAGED CONTRACTS	23,768	40,954	19,364	-	(19,364)
LOCATION EXPENDITURE TOTAL	\$ 4,539,549	\$ 4,366,818	\$ 4,165,572	\$ -	(4,165,572)
AVERAGE CLASS SIZE	17.444	17.450	19.241	-	(19.24)
ADM ENROLLMENT	314.00	287.93	279.00	-	(279.00)
ANNUAL COST PER ADM ENROLLMENT	\$ 14,457.16	\$ 15,166.25	\$ 14,930.37	\$ -	(14,930.37)

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	25.00	23.50	20.50	-	(20.50)
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	1.00	1.00	1.00	-	(1.00)
CLASSROOM TEACHER	16.00	14.00	14.00	-	(14.00)
SPED TEACHER	5.00	5.00	4.00	-	(4.00)
SPECIALIST - SCHOOL	2.00	2.50	0.50	-	(0.50)
COUNSELOR	-	-	-	-	-
NURSE	1.00	1.00	1.00	-	(1.00)
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	18.13	17.88	16.50	-	(16.50)
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	13.63	13.38	12.50	-	(12.50)
SUPPORT STAFF	2.50	2.50	2.00	-	(2.00)
CUSTODIAL STAFF	2.00	2.00	2.00	-	(2.00)
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	43.13	41.38	37.00	-	(37.00)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

047 - FINGER LAKE ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	2,343,723	2,480,510	2,540,372	2,918,449	378,077
310 - CERTIFICATED SALARIES	1,608,925	1,727,963	1,745,708	1,946,273	200,565
320 - NON-CERTIFIED SALARIES	10,018	1,700	1,500	1,500	-
360 - EMPLOYEE BENEFITS	688,521	731,335	761,414	938,926	177,512
450 - SUPPLIES, MATERIALS & MEDIA	811	19,321	850	850	-
490 - EXPENSES NOT CLASSIFIED	35,447	192	30,900	30,900	-
200 - SPECIAL EDUCATION INSTRUCTION	1,360,934	1,257,026	1,311,862	1,336,237	24,375
310 - CERTIFICATED SALARIES	440,347	503,640	514,550	514,550	-
320 - NON-CERTIFIED SALARIES	408,100	371,147	406,638	406,638	-
360 - EMPLOYEE BENEFITS	474,847	379,689	389,674	414,049	24,375
410 - PROFESSIONAL & TECHNICAL SERVICES	35,678	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	1,963	2,550	1,000	1,000	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	19,529	19,892	21,119	21,799	680
310 - CERTIFICATED SALARIES	13,344	13,853	14,718	14,718	-
360 - EMPLOYEE BENEFITS	6,185	6,039	6,401	7,081	680
300 - SUPPORT SERVICES - STUDENTS	137,278	147,213	158,746	162,598	3,852
310 - CERTIFICATED SALARIES	75,615	81,053	83,401	83,401	-
320 - NON-CERTIFIED SALARIES	21,677	26,016	33,160	33,160	-
360 - EMPLOYEE BENEFITS	39,195	38,838	41,696	45,548	3,852
450 - SUPPLIES, MATERIALS & MEDIA	790	1,306	489	489	-
350 - SUPPORT SERVICES - INSTRUCTION	142,540	148,316	15,008	15,008	-
310 - CERTIFICATED SALARIES	93,444	98,557	-	-	-
360 - EMPLOYEE BENEFITS	32,788	36,515	-	-	-
430 - UTILITIES	14,985	12,540	14,008	14,008	-
450 - SUPPLIES, MATERIALS & MEDIA	1,324	704	1,000	1,000	-
400 - SCHOOL ADMINISTRATION	164,697	176,885	184,674	189,205	4,531
310 - CERTIFICATED SALARIES	119,549	129,668	131,643	131,643	-
360 - EMPLOYEE BENEFITS	45,148	47,217	53,031	57,562	4,531
450 - SCHOOL ADMINISTRATIVE SUPPORT	261,838	271,758	227,845	235,501	7,656
320 - NON-CERTIFIED SALARIES	146,163	140,025	113,788	113,788	-
360 - EMPLOYEE BENEFITS	98,022	105,375	100,867	108,523	7,656
430 - UTILITIES	499	2,250	1,173	1,173	-
440 - PURCHASED SERVICES	12,403	12,017	12,017	12,017	-
450 - SUPPLIES, MATERIALS & MEDIA	4,752	12,091	-	-	-
600 - OPERATIONS & MAINTENANCE	268,063	285,977	279,110	282,939	3,829
320 - NON-CERTIFIED SALARIES	90,582	88,238	88,132	88,132	-
360 - EMPLOYEE BENEFITS	57,531	58,184	59,983	63,812	3,829
430 - UTILITIES	17,257	25,080	27,645	27,645	-
435 - ENERGY	90,970	99,140	93,150	93,150	-
440 - PURCHASED SERVICES	1,715	6,135	3,000	3,000	-
450 - SUPPLIES, MATERIALS & MEDIA	10,008	9,200	7,200	7,200	-
700 - STUDENT ACTIVITIES	17,079	13,664	10,555	10,555	-
310 - CERTIFICATED SALARIES	12,982	11,786	8,700	8,700	-
320 - NON-CERTIFIED SALARIES	1,677	-	-	-	-
360 - EMPLOYEE BENEFITS	2,136	1,878	1,855	1,855	-
450 - SUPPLIES, MATERIALS & MEDIA	283	-	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 4,715,680	\$ 4,801,241	\$ 4,749,291	\$ 5,172,291	\$ 423,000

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

047 - FINGER LAKE ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	4,485,188	4,595,888	4,555,359	4,978,359	423,000
NON-PERSONNEL DISCRETIONARY	57,484	50,441	44,112	44,112	-
UTILITIES	117,577	130,116	130,400	130,400	-
DISTRICT MANAGED CONTRACTS	55,431	24,796	19,420	19,420	-
LOCATION EXPENDITURE TOTAL	\$ 4,715,680	\$ 4,801,241	\$ 4,749,291	\$ 5,172,291	\$ 423,000
AVERAGE CLASS SIZE	17.693	18.512	18.190	17.872	(0.32)
ADM ENROLLMENT	406.93	398.00	382.00	420.00	38.00
ANNUAL COST PER ADM ENROLLMENT	\$ 11,588.43	\$ 12,063.42	\$ 12,432.70	\$ 12,314.98	\$ (117.72)

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	25.00	29.50	28.00	30.50	2.50
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	1.00	1.00	1.00	1.00	-
CLASSROOM TEACHER	22.00	20.50	21.00	23.50	2.50
SPED TEACHER	-	6.00	5.00	5.00	-
SPECIALIST - SCHOOL	1.00	1.00	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	1.00	1.00	1.00	1.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	19.00	16.13	15.63	15.63	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	14.50	11.63	11.63	11.63	-
SUPPORT STAFF	2.50	2.50	2.00	2.00	-
CUSTODIAL STAFF	2.00	2.00	2.00	2.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	44.00	45.63	43.63	46.13	2.50

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

048 - GOOSE BAY ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	1,847,001	1,699,387	1,629,512	2,341,103	711,591
310 - CERTIFICATED SALARIES	1,250,803	1,168,459	1,135,084	1,534,976	399,892
320 - NON-CERTIFIED SALARIES	7,634	23,206	-	24,570	24,570
360 - EMPLOYEE BENEFITS	570,253	491,869	482,490	769,619	287,129
450 - SUPPLIES, MATERIALS & MEDIA	18,311	15,853	11,938	11,938	-
200 - SPECIAL EDUCATION INSTRUCTION	1,194,741	1,117,148	1,169,245	1,206,415	37,170
310 - CERTIFICATED SALARIES	421,826	447,821	453,146	453,146	-
320 - NON-CERTIFIED SALARIES	334,304	269,688	290,803	290,803	-
360 - EMPLOYEE BENEFITS	437,274	399,214	425,046	462,216	37,170
450 - SUPPLIES, MATERIALS & MEDIA	1,037	425	250	250	-
490 - EXPENSES NOT CLASSIFIED	300	-	-	-	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	15,893	12,503	-	-	-
310 - CERTIFICATED SALARIES	10,186	10,870	-	-	-
360 - EMPLOYEE BENEFITS	5,707	1,633	-	-	-
300 - SUPPORT SERVICES - STUDENTS	113,661	102,453	38,260	38,260	-
310 - CERTIFICATED SALARIES	57,721	61,596	-	-	-
320 - NON-CERTIFIED SALARIES	20,839	28,343	34,770	34,770	-
360 - EMPLOYEE BENEFITS	34,428	12,046	3,015	3,015	-
450 - SUPPLIES, MATERIALS & MEDIA	672	468	475	475	-
350 - SUPPORT SERVICES - INSTRUCTION	205,793	181,086	19,101	176,327	157,226
310 - CERTIFICATED SALARIES	114,284	112,118	-	108,467	108,467
320 - NON-CERTIFIED SALARIES	-	250	-	-	-
360 - EMPLOYEE BENEFITS	72,682	42,628	-	48,759	48,759
410 - PROFESSIONAL & TECHNICAL SERVICES	560	-	-	-	-
430 - UTILITIES	18,267	25,245	18,801	18,801	-
450 - SUPPLIES, MATERIALS & MEDIA	-	845	300	300	-
400 - SCHOOL ADMINISTRATION	171,306	179,550	190,205	194,736	4,531
310 - CERTIFICATED SALARIES	124,259	130,395	136,840	136,840	-
360 - EMPLOYEE BENEFITS	45,764	47,965	51,365	55,896	4,531
450 - SUPPLIES, MATERIALS & MEDIA	1,284	1,190	2,000	2,000	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	246,685	223,084	219,881	228,943	9,062
320 - NON-CERTIFIED SALARIES	132,690	119,514	113,788	113,788	-
360 - EMPLOYEE BENEFITS	98,426	88,381	90,672	99,734	9,062
430 - UTILITIES	2,246	1,445	2,000	2,000	-
440 - PURCHASED SERVICES	10,656	10,544	10,621	10,621	-
450 - SUPPLIES, MATERIALS & MEDIA	2,668	3,200	2,800	2,800	-
600 - OPERATIONS & MAINTENANCE	245,286	287,668	265,291	269,822	4,531
320 - NON-CERTIFIED SALARIES	81,191	84,835	79,752	79,752	-
360 - EMPLOYEE BENEFITS	51,108	51,838	52,329	56,860	4,531
430 - UTILITIES	11,986	20,127	22,470	22,470	-
435 - ENERGY	83,140	95,600	80,172	80,172	-
440 - PURCHASED SERVICES	9,381	27,748	24,618	24,618	-
450 - SUPPLIES, MATERIALS & MEDIA	8,481	7,520	5,950	5,950	-
700 - STUDENT ACTIVITIES	10,731	8,007	10,555	10,555	-
310 - CERTIFICATED SALARIES	8,034	6,784	8,700	8,700	-
320 - NON-CERTIFIED SALARIES	1,414	-	-	-	-
360 - EMPLOYEE BENEFITS	1,284	1,223	1,855	1,855	-
LOCATION EXPENDITURE TOTAL	\$ 4,051,096	\$ 3,810,886	\$ 3,542,050	\$ 4,466,161	\$ 924,111

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

048 - GOOSE BAY ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	3,882,108	3,600,420	3,359,655	4,283,766	924,111
NON-PERSONNEL DISCRETIONARY	36,387	31,925	26,513	26,513	-
UTILITIES	111,139	134,441	116,813	116,813	-
DISTRICT MANAGED CONTRACTS	21,462	44,100	39,069	39,069	-
LOCATION EXPENDITURE TOTAL	\$ 4,051,096	\$ 3,810,886	\$ 3,542,050	\$ 4,466,161	\$ 924,111
AVERAGE CLASS SIZE	13.854	17.302	15.000	16.750	1.75
ADM ENROLLMENT	256.30	250.88	225.00	335.00	110.00
ANNUAL COST PER ADM ENROLLMENT	\$ 15,806.07	\$ 15,190.07	\$ 15,742.44	\$ 13,331.82	\$ (2,410.62)

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	23.50	21.50	19.00	25.00	6.00
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	1.00	1.00	1.00	1.00	-
CLASSROOM TEACHER	17.00	13.50	15.00	20.00	5.00
SPED TEACHER	3.00	5.00	3.00	3.00	-
SPECIALIST - SCHOOL	1.50	1.00	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	1.00	1.00	-	1.00	1.00
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	14.63	12.83	12.13	12.83	0.70
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	10.13	8.83	8.13	8.83	0.70
SUPPORT STAFF	2.50	2.00	2.00	2.00	-
CUSTODIAL STAFF	2.00	2.00	2.00	2.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	38.13	34.33	31.13	37.83	6.70

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

049 - BERYOZOVA SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	177,826	191,168	199,977	168,470	(31,507)
310 - CERTIFICATED SALARIES	92,679	98,557	99,042	73,784	(25,258)
320 - NON-CERTIFIED SALARIES	21,397	27,226	30,712	30,712	-
360 - EMPLOYEE BENEFITS	55,007	55,864	60,223	53,974	(6,249)
440 - PURCHASED SERVICES	46	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	8,696	9,521	10,000	10,000	-
300 - SUPPORT SERVICES - STUDENTS	49	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	49	-	-	-	-
350 - SUPPORT SERVICES - INSTRUCTION	100,331	105,856	111,141	150,209	39,068
310 - CERTIFICATED SALARIES	70,340	74,318	75,774	101,032	25,258
360 - EMPLOYEE BENEFITS	29,991	31,538	35,367	49,177	13,810
400 - SCHOOL ADMINISTRATION	8,261	8,483	-	8,828	8,828
310 - CERTIFICATED SALARIES	7,167	7,382	-	7,603	7,603
360 - EMPLOYEE BENEFITS	1,094	1,101	-	1,225	1,225
450 - SCHOOL ADMINISTRATIVE SUPPORT	2,634	2,539	2,539	2,539	-
440 - PURCHASED SERVICES	2,634	2,539	2,539	2,539	-
LOCATION EXPENDITURE TOTAL \$	289,100	\$ 308,046	\$ 313,657	\$ 330,046	\$ 16,389

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

049 - BERYOZOVA SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	277,675	298,218	301,118	317,507	16,389
NON-PERSONNEL DISCRETIONARY	8,791	9,521	10,000	10,000	-
UTILITIES	-	-	-	-	-
DISTRICT MANAGED CONTRACTS	2,634	2,539	2,539	2,539	-
LOCATION EXPENDITURE TOTAL \$	289,100	\$ 310,278	\$ 313,657	\$ 330,046	\$ 16,389
AVERAGE CLASS SIZE	19.500	18.750	18.000	18.000	-
ADM ENROLLMENT	39.00	37.50	36.00	36.00	-
ANNUAL COST PER ADM ENROLLMENT \$	7,412.82	\$ 8,274.08	\$ 8,712.69	\$ 9,167.94	\$ 455.25

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	2.25	2.00	2.00	2.00	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	1.75	1.75	1.75	1.75	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	0.25	0.25	0.25	0.25	-
COUNSELOR	0.25	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	0.88	0.88	0.88	0.88	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	0.88	0.88	0.88	0.88	-
SUPPORT STAFF	-	-	-	-	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	3.13	2.88	2.88	2.88	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

050 - JOHN SHAW ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	3,004,096	3,223,220	3,107,113	3,364,524	257,411
310 - CERTIFICATED SALARIES	2,111,282	2,284,664	2,194,713	2,319,015	124,302
320 - NON-CERTIFIED SALARIES	41,837	63,269	39,606	69,142	29,536
360 - EMPLOYEE BENEFITS	815,714	831,556	840,475	944,048	103,573
420 - STAFF TRAVEL	-	85	-	-	-
425 - STUDENT TRAVEL	2,590	850	-	-	-
430 - UTILITIES	960	255	-	-	-
440 - PURCHASED SERVICES	1,137	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	26,183	42,541	32,319	32,319	-
490 - EXPENSES NOT CLASSIFIED	4,393	-	-	-	-
200 - SPECIAL EDUCATION INSTRUCTION	1,545,244	1,396,735	1,449,752	1,483,810	34,058
310 - CERTIFICATED SALARIES	497,830	489,490	497,204	497,204	-
320 - NON-CERTIFIED SALARIES	497,090	469,482	483,984	483,984	-
360 - EMPLOYEE BENEFITS	549,189	437,763	463,564	497,622	34,058
450 - SUPPLIES, MATERIALS & MEDIA	1,135	-	5,000	5,000	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	16,737	17,645	17,894	18,469	575
310 - CERTIFICATED SALARIES	10,920	11,247	11,247	11,247	-
360 - EMPLOYEE BENEFITS	5,817	6,398	6,647	7,222	575
300 - SUPPORT SERVICES - STUDENTS	133,072	148,519	151,341	154,595	3,254
310 - CERTIFICATED SALARIES	61,878	63,734	63,733	63,733	-
320 - NON-CERTIFIED SALARIES	31,295	40,381	39,766	39,766	-
360 - EMPLOYEE BENEFITS	35,766	42,704	44,042	47,296	3,254
410 - PROFESSIONAL & TECHNICAL SERVICES	-	1,700	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	4,134	-	3,800	3,800	-
350 - SUPPORT SERVICES - INSTRUCTION	314,973	320,249	175,996	174,503	(1,493)
310 - CERTIFICATED SALARIES	214,114	221,283	109,014	105,990	(3,024)
360 - EMPLOYEE BENEFITS	85,874	86,001	50,474	52,005	1,531
430 - UTILITIES	14,985	12,540	14,008	14,008	-
450 - SUPPLIES, MATERIALS & MEDIA	-	425	2,500	2,500	-
400 - SCHOOL ADMINISTRATION	182,373	204,231	212,324	209,591	(2,733)
310 - CERTIFICATED SALARIES	154,895	151,414	156,036	150,772	(5,264)
360 - EMPLOYEE BENEFITS	27,478	51,967	55,788	58,319	2,531
450 - SUPPLIES, MATERIALS & MEDIA	-	850	500	500	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	214,615	219,698	197,645	201,474	3,829
320 - NON-CERTIFIED SALARIES	129,376	135,817	113,788	113,788	-
360 - EMPLOYEE BENEFITS	65,479	69,284	67,810	71,639	3,829
440 - PURCHASED SERVICES	12,433	12,047	12,047	12,047	-
450 - SUPPLIES, MATERIALS & MEDIA	7,327	2,550	4,000	4,000	-
600 - OPERATIONS & MAINTENANCE	274,691	329,981	305,282	309,813	4,531
320 - NON-CERTIFIED SALARIES	68,798	73,817	79,488	79,488	-
360 - EMPLOYEE BENEFITS	48,722	48,517	52,249	56,780	4,531
430 - UTILITIES	16,619	21,933	25,313	25,313	-
435 - ENERGY	118,727	142,988	138,982	138,982	-
440 - PURCHASED SERVICES	10,695	33,145	2,500	2,500	-
450 - SUPPLIES, MATERIALS & MEDIA	11,131	9,581	6,750	6,750	-
700 - STUDENT ACTIVITIES	19,339	14,841	10,555	10,555	-
310 - CERTIFICATED SALARIES	15,248	12,813	8,700	8,700	-
320 - NON-CERTIFIED SALARIES	1,567	-	-	-	-
360 - EMPLOYEE BENEFITS	2,523	2,028	1,855	1,855	-
LOCATION EXPENDITURE TOTAL	\$ 5,705,139	\$ 5,875,119	\$ 5,627,902	\$ 5,927,334	\$ 299,432

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

050 - JOHN SHAW ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	5,472,690	5,593,629	5,380,183	5,679,615	299,432
NON-PERSONNEL DISCRETIONARY	58,991	58,837	54,869	54,869	-
UTILITIES	146,967	171,671	174,354	174,354	-
DISTRICT MANAGED CONTRACTS	26,492	50,982	18,496	18,496	-
LOCATION EXPENDITURE TOTAL \$	5,705,139	\$ 5,875,119	\$ 5,627,902	\$ 5,927,334	\$ 299,432
AVERAGE CLASS SIZE	17.882	19.485	19.961	19.222	(0.74)
ADM ENROLLMENT	473.70	516.35	509.00	519.00	10.00
ANNUAL COST PER ADM ENROLLMENT \$	12,043.78	\$ 11,378.17	\$ 11,056.78	\$ 11,420.68	\$ 363.90

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	33.49	34.50	32.50	34.00	1.50
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	1.00	1.00	1.00	1.00	-
CLASSROOM TEACHER	24.49	24.50	24.50	26.00	1.50
SPED TEACHER	5.00	6.00	5.00	5.00	-
SPECIALIST - SCHOOL	2.00	2.00	1.00	1.00	-
COUNSELOR	-	-	-	-	-
NURSE	1.00	1.00	1.00	1.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	18.63	18.70	17.50	18.20	0.70
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	14.13	14.20	13.50	14.20	0.70
SUPPORT STAFF	2.50	2.50	2.00	2.00	-
CUSTODIAL STAFF	2.00	2.00	2.00	2.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	52.12	53.20	50.00	52.20	2.20

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

051 - MEADOW LAKES ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	1,579,839	1,751,996	1,584,825	-	(1,584,825)
310 - CERTIFICATED SALARIES	1,097,335	1,212,937	1,104,826	-	(1,104,826)
320 - NON-CERTIFIED SALARIES	10,130	-	-	-	-
360 - EMPLOYEE BENEFITS	453,856	516,608	462,328	-	(462,328)
425 - STUDENT TRAVEL	306	-	-	-	-
430 - UTILITIES	1,200	12	-	-	-
440 - PURCHASED SERVICES	-	584	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	15,985	20,554	17,071	-	(17,071)
490 - EXPENSES NOT CLASSIFIED	1,028	1,301	600	-	(600)
200 - SPECIAL EDUCATION INSTRUCTION	1,676,498	1,617,721	1,696,339	-	(1,696,339)
310 - CERTIFICATED SALARIES	577,292	537,899	548,694	-	(548,694)
320 - NON-CERTIFIED SALARIES	472,613	433,686	466,875	-	(466,875)
360 - EMPLOYEE BENEFITS	624,476	644,266	679,270	-	(679,270)
425 - STUDENT TRAVEL	255	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	1,863	1,870	1,500	-	(1,500)
220 - SPECIAL EDUCATION SUPPORT SERVICES	-	16,786	17,340	-	(17,340)
310 - CERTIFICATED SALARIES	-	11,426	11,625	-	(11,625)
360 - EMPLOYEE BENEFITS	-	5,360	5,715	-	(5,715)
300 - SUPPORT SERVICES - STUDENTS	172,003	128,626	149,567	-	(149,567)
310 - CERTIFICATED SALARIES	82,773	64,751	65,876	-	(65,876)
320 - NON-CERTIFIED SALARIES	27,032	21,502	26,507	-	(26,507)
360 - EMPLOYEE BENEFITS	60,752	41,098	55,909	-	(55,909)
450 - SUPPLIES, MATERIALS & MEDIA	1,446	1,275	1,275	-	(1,275)
350 - SUPPORT SERVICES - INSTRUCTION	19,701	14,298	13,390	-	(13,390)
310 - CERTIFICATED SALARIES	3,193	-	-	-	-
320 - NON-CERTIFIED SALARIES	250	-	-	-	-
360 - EMPLOYEE BENEFITS	375	15	-	-	-
420 - STAFF TRAVEL	-	43	-	-	-
430 - UTILITIES	14,985	12,540	12,540	-	(12,540)
450 - SUPPLIES, MATERIALS & MEDIA	899	1,700	850	-	(850)
400 - SCHOOL ADMINISTRATION	296,473	324,332	178,201	-	(178,201)
310 - CERTIFICATED SALARIES	211,783	232,557	125,596	-	(125,596)
360 - EMPLOYEE BENEFITS	84,690	91,775	51,105	-	(51,105)
490 - EXPENSES NOT CLASSIFIED	-	-	1,500	-	(1,500)
450 - SCHOOL ADMINISTRATIVE SUPPORT	202,121	229,462	192,980	-	(192,980)
320 - NON-CERTIFIED SALARIES	128,109	137,364	113,788	-	(113,788)
360 - EMPLOYEE BENEFITS	63,443	81,637	67,810	-	(67,810)
440 - PURCHASED SERVICES	9,957	9,632	9,632	-	(9,632)
450 - SUPPLIES, MATERIALS & MEDIA	612	829	1,750	-	(1,750)
600 - OPERATIONS & MAINTENANCE	296,370	315,060	322,401	-	(322,401)
320 - NON-CERTIFIED SALARIES	73,742	72,424	83,366	-	(83,366)
360 - EMPLOYEE BENEFITS	50,801	47,176	51,932	-	(51,932)
430 - UTILITIES	21,361	25,438	35,332	-	(35,332)
435 - ENERGY	130,966	138,493	125,534	-	(125,534)
440 - PURCHASED SERVICES	7,328	22,092	19,037	-	(19,037)
450 - SUPPLIES, MATERIALS & MEDIA	12,173	9,437	7,200	-	(7,200)
700 - STUDENT ACTIVITIES	11,077	14,329	10,555	-	(10,555)
310 - CERTIFICATED SALARIES	8,275	10,228	8,700	-	(8,700)
320 - NON-CERTIFIED SALARIES	1,414	2,263	-	-	-
360 - EMPLOYEE BENEFITS	1,388	1,838	1,855	-	(1,855)
LOCATION EXPENDITURE TOTAL	\$ 4,254,083	\$ 4,412,610	\$ 4,165,598	\$ -	\$ (4,165,598)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

051 - MEADOW LAKES ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	4,033,464	4,166,810	3,930,277	-	(3,930,277)
NON-PERSONNEL DISCRETIONARY	36,024	37,605	33,246	-	(33,246)
UTILITIES	164,121	171,043	167,804	-	(167,804)
DISTRICT MANAGED CONTRACTS	20,474	37,152	34,271	-	(34,271)
LOCATION EXPENDITURE TOTAL	\$ 4,254,083	\$ 4,412,610	\$ 4,165,598	\$ -	(4,165,598)
AVERAGE CLASS SIZE	16.824	18.528	19.000	-	(19.00)
ADM ENROLLMENT	286.00	296.45	285.00	-	(285.00)
ANNUAL COST PER ADM ENROLLMENT	\$ 14,874.42	\$ 14,884.84	\$ 14,616.13	\$ -	(14,616.13)

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	26.95	26.00	23.00	-	(23.00)
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	2.00	2.00	1.00	-	(1.00)
CLASSROOM TEACHER	16.00	15.00	15.00	-	(15.00)
SPED TEACHER	6.00	7.00	6.00	-	(6.00)
SPECIALIST - SCHOOL	1.00	1.00	-	-	-
COUNSELOR	0.10	-	-	-	-
NURSE	1.85	1.00	1.00	-	(1.00)
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	19.50	16.63	16.13	-	(16.13)
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	15.00	12.13	12.13	-	(12.13)
SUPPORT STAFF	2.50	2.50	2.00	-	(2.00)
CUSTODIAL STAFF	2.00	2.00	2.00	-	(2.00)
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	46.45	42.63	39.13	-	(39.13)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

052 - KNIK ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	1,528,911	1,241,084	1,291,396	2,069,905	778,509
310 - CERTIFICATED SALARIES	1,066,374	844,529	873,566	1,346,005	472,439
320 - NON-CERTIFIED SALARIES	8,127	-	-	-	-
360 - EMPLOYEE BENEFITS	433,868	375,208	398,788	704,858	306,070
420 - STAFF TRAVEL	181	-	-	-	-
430 - UTILITIES	532	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	19,830	20,922	19,042	19,042	-
490 - EXPENSES NOT CLASSIFIED	-	425	-	-	-
200 - SPECIAL EDUCATION INSTRUCTION	482,946	537,447	558,225	702,711	144,486
310 - CERTIFICATED SALARIES	229,932	248,986	253,555	339,725	86,170
320 - NON-CERTIFIED SALARIES	115,000	128,555	135,263	135,263	-
360 - EMPLOYEE BENEFITS	137,747	159,851	169,407	227,723	58,316
450 - SUPPLIES, MATERIALS & MEDIA	267	55	-	-	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	16,375	17,449	610	-	(610)
310 - CERTIFICATED SALARIES	10,419	11,002	454	-	(454)
360 - EMPLOYEE BENEFITS	5,955	6,447	156	-	(156)
300 - SUPPORT SERVICES - STUDENTS	122,183	131,004	39,394	36,823	(2,571)
310 - CERTIFICATED SALARIES	59,043	62,344	2,571	-	(2,571)
320 - NON-CERTIFIED SALARIES	26,775	28,478	32,604	32,604	-
360 - EMPLOYEE BENEFITS	36,193	39,016	3,719	3,719	-
450 - SUPPLIES, MATERIALS & MEDIA	171	1,166	500	500	-
350 - SUPPORT SERVICES - INSTRUCTION	90,837	255,877	152,593	156,422	3,829
310 - CERTIFICATED SALARIES	78,302	187,378	103,509	103,509	-
360 - EMPLOYEE BENEFITS	11,774	59,489	48,584	52,413	3,829
410 - PROFESSIONAL & TECHNICAL SERVICES	600	-	-	-	-
430 - UTILITIES	-	8,415	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	161	595	500	500	-
400 - SCHOOL ADMINISTRATION	171,414	176,108	189,683	189,721	38
310 - CERTIFICATED SALARIES	125,979	127,896	138,710	134,217	(4,493)
360 - EMPLOYEE BENEFITS	45,435	48,212	50,973	55,504	4,531
450 - SCHOOL ADMINISTRATIVE SUPPORT	224,012	235,004	219,643	229,502	9,859
320 - NON-CERTIFIED SALARIES	123,377	132,108	115,288	115,288	-
360 - EMPLOYEE BENEFITS	88,099	91,916	94,270	104,129	9,859
430 - UTILITIES	-	620	575	575	-
440 - PURCHASED SERVICES	9,835	9,510	9,510	9,510	-
450 - SUPPLIES, MATERIALS & MEDIA	2,700	850	-	-	-
600 - OPERATIONS & MAINTENANCE	294,622	314,141	335,909	339,738	3,829
320 - NON-CERTIFIED SALARIES	84,483	91,529	91,315	91,315	-
360 - EMPLOYEE BENEFITS	54,021	59,359	60,954	64,783	3,829
430 - UTILITIES	11,000	17,354	18,398	18,398	-
435 - ENERGY	130,091	114,274	137,124	137,124	-
440 - PURCHASED SERVICES	9,411	26,678	23,618	23,618	-
450 - SUPPLIES, MATERIALS & MEDIA	5,616	4,947	4,500	4,500	-
700 - STUDENT ACTIVITIES	16,932	12,846	10,555	10,555	-
310 - CERTIFICATED SALARIES	10,708	10,389	8,700	8,700	-
320 - NON-CERTIFIED SALARIES	4,242	728	-	-	-
360 - EMPLOYEE BENEFITS	1,982	1,729	1,855	1,855	-
LOCATION EXPENDITURE TOTAL \$	\$ 2,948,230	\$ 2,920,960	\$ 2,798,008	\$ 3,735,377	\$ 937,369

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

052 - KNIK ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	2,757,835	2,713,449	2,582,741	3,520,110	937,369
NON-PERSONNEL DISCRETIONARY	30,058	31,280	26,617	26,617	-
UTILITIES	138,798	134,432	151,800	151,800	-
DISTRICT MANAGED CONTRACTS	21,539	41,799	36,850	36,850	-
LOCATION EXPENDITURE TOTAL	\$ 2,948,230	\$ 2,920,960	\$ 2,798,008	\$ 3,735,377	\$ 937,369
AVERAGE CLASS SIZE	18.811	20.300	20.167	20.278	0.11
ADM ENROLLMENT	263.35	263.90	242.00	365.00	123.00
ANNUAL COST PER ADM ENROLLMENT	\$ 11,195.10	\$ 11,068.44	\$ 11,562.02	\$ 10,233.91	\$ (1,328.11)

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	19.00	18.00	16.00	23.00	7.00
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	1.00	1.00	1.00	1.00	-
CLASSROOM TEACHER	12.00	11.00	11.00	17.00	6.00
SPED TEACHER	3.00	3.00	3.00	4.00	1.00
SPECIALIST - SCHOOL	2.00	2.00	1.00	1.00	-
COUNSELOR	-	-	-	-	-
NURSE	1.00	1.00	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	10.63	9.13	8.63	8.63	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	6.13	4.63	4.63	4.63	-
SUPPORT STAFF	2.50	2.50	2.00	2.00	-
CUSTODIAL STAFF	2.00	2.00	2.00	2.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	29.63	27.13	24.63	31.63	7.00

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

053 - MACHETANZ ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	2,371,327	2,354,448	2,456,118	2,519,709	63,591
310 - CERTIFICATED SALARIES	1,714,317	1,664,311	1,735,805	1,735,805	-
320 - NON-CERTIFIED SALARIES	38,896	33,004	35,901	35,901	-
360 - EMPLOYEE BENEFITS	578,318	625,654	653,718	717,309	63,591
420 - STAFF TRAVEL	1,263	850	-	-	-
430 - UTILITIES	249	272	300	300	-
450 - SUPPLIES, MATERIALS & MEDIA	36,620	29,932	29,894	29,894	-
490 - EXPENSES NOT CLASSIFIED	1,664	425	500	500	-
200 - SPECIAL EDUCATION INSTRUCTION	895,531	870,336	943,424	818,137	(125,287)
310 - CERTIFICATED SALARIES	316,391	342,476	349,644	251,088	(98,556)
320 - NON-CERTIFIED SALARIES	301,276	251,639	292,967	292,967	-
360 - EMPLOYEE BENEFITS	276,027	275,371	300,063	273,332	(26,731)
450 - SUPPLIES, MATERIALS & MEDIA	1,837	850	750	750	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	18,342	19,132	790	-	(790)
310 - CERTIFICATED SALARIES	12,103	12,453	454	-	(454)
360 - EMPLOYEE BENEFITS	6,239	6,679	336	-	(336)
450 - SUPPLIES, MATERIALS & MEDIA	-	-	-	-	-
300 - SUPPORT SERVICES - STUDENTS	150,167	136,629	36,909	34,343	(2,566)
310 - CERTIFICATED SALARIES	68,583	70,564	2,571	-	(2,571)
320 - NON-CERTIFIED SALARIES	34,485	24,015	28,239	28,239	-
360 - EMPLOYEE BENEFITS	38,503	39,925	4,349	4,354	5
410 - PROFESSIONAL & TECHNICAL SERVICES	2,623	-	-	-	-
420 - STAFF TRAVEL	200	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	5,668	2,125	1,750	1,750	-
490 - EXPENSES NOT CLASSIFIED	105	-	-	-	-
350 - SUPPORT SERVICES - INSTRUCTION	186,941	138,689	110,300	110,300	-
310 - CERTIFICATED SALARIES	112,496	107,540	81,217	81,217	-
320 - NON-CERTIFIED SALARIES	11,807	250	-	-	-
360 - EMPLOYEE BENEFITS	46,613	16,069	13,825	13,825	-
420 - STAFF TRAVEL	-	1,190	-	-	-
430 - UTILITIES	14,985	12,540	14,008	14,008	-
450 - SUPPLIES, MATERIALS & MEDIA	1,041	1,100	1,250	1,250	-
400 - SCHOOL ADMINISTRATION	150,992	163,967	169,173	175,704	6,531
310 - CERTIFICATED SALARIES	109,000	118,777	121,152	121,152	-
360 - EMPLOYEE BENEFITS	41,433	43,733	47,021	53,552	6,531
420 - STAFF TRAVEL	-	638	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	559	394	500	500	-
490 - EXPENSES NOT CLASSIFIED	-	425	500	500	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	203,490	207,735	198,653	207,715	9,062
320 - NON-CERTIFIED SALARIES	105,215	113,195	98,336	98,336	-
360 - EMPLOYEE BENEFITS	84,262	81,982	85,959	95,021	9,062
430 - UTILITIES	-	850	750	750	-
440 - PURCHASED SERVICES	12,194	11,708	12,108	12,108	-
450 - SUPPLIES, MATERIALS & MEDIA	1,819	-	1,500	1,500	-
600 - OPERATIONS & MAINTENANCE	336,224	359,788	336,730	340,559	3,829
320 - NON-CERTIFIED SALARIES	90,381	92,607	94,099	94,099	-
360 - EMPLOYEE BENEFITS	83,221	59,685	61,803	65,632	3,829
430 - UTILITIES	20,860	28,953	35,039	35,039	-
435 - ENERGY	121,984	130,077	140,139	140,139	-
440 - PURCHASED SERVICES	10,050	41,216	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	9,728	7,250	5,650	5,650	-
700 - STUDENT ACTIVITIES	20,393	13,489	10,555	10,555	-
310 - CERTIFICATED SALARIES	15,607	8,185	8,700	8,700	-
320 - NON-CERTIFIED SALARIES	2,208	3,567	-	-	-
360 - EMPLOYEE BENEFITS	2,577	1,737	1,855	1,855	-
LOCATION EXPENDITURE TOTAL \$	\$ 4,333,407	\$ 4,264,213	\$ 4,262,652	\$ 4,217,022	\$ (45,630)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

053 - MACHETANZ ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	4,089,469	3,991,461	4,018,014	3,972,384	(45,630)
NON-PERSONNEL DISCRETIONARY	63,965	48,258	43,744	43,744	-
UTILITIES	154,169	166,003	185,578	185,578	-
DISTRICT MANAGED CONTRACTS	25,804	58,491	15,316	15,316	-
LOCATION EXPENDITURE TOTAL	\$ 4,333,407	\$ 4,264,213	\$ 4,262,652	\$ 4,217,022	\$ (45,630)
AVERAGE CLASS SIZE	19.371	18.643	18.773	18,773	-
ADM ENROLLMENT	464.90	428.80	413.00	413.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 9,321.16	\$ 9,944.53	\$ 10,321.19	\$ 10,210.71	\$ (110.48)

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	30.00	29.00	27.00	26.00	(1.00)
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	1.00	1.00	1.00	1.00	-
CLASSROOM TEACHER	22.00	21.00	21.00	21.00	-
SPED TEACHER	4.00	4.00	4.00	3.00	(1.00)
SPECIALIST - SCHOOL	2.00	2.00	1.00	1.00	-
COUNSELOR	-	-	-	-	-
NURSE	1.00	1.00	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	15.75	13.50	12.88	12.88	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	11.25	9.00	8.88	8.88	-
SUPPORT STAFF	2.50	2.50	2.00	2.00	-
CUSTODIAL STAFF	2.00	2.00	2.00	2.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	45.75	42.50	39.88	38.88	(1.00)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

054 - DENA'INA ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	2,304,240	2,374,439	2,184,711	2,271,756	87,045
310 - CERTIFICATED SALARIES	1,607,612	1,667,608	1,558,510	1,546,571	(11,939)
320 - NON-CERTIFIED SALARIES	8,976	35,043	-	35,752	35,752
360 - EMPLOYEE BENEFITS	652,958	637,196	594,381	657,613	63,232
420 - STAFF TRAVEL	723	2,125	1,000	1,000	-
440 - PURCHASED SERVICES	-	1,955	2,300	2,300	-
450 - SUPPLIES, MATERIALS & MEDIA	32,387	29,662	28,020	28,020	-
490 - EXPENSES NOT CLASSIFIED	1,585	850	500	500	-
200 - SPECIAL EDUCATION INSTRUCTION	1,134,670	1,220,451	1,266,180	1,316,083	49,903
310 - CERTIFICATED SALARIES	407,530	395,162	406,077	406,077	-
320 - NON-CERTIFIED SALARIES	328,626	366,758	394,548	394,548	-
360 - EMPLOYEE BENEFITS	397,417	458,106	465,355	515,258	49,903
420 - STAFF TRAVEL	742	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	355	425	200	200	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	-	13,806	-	-	-
310 - CERTIFICATED SALARIES	-	12,003	-	-	-
360 - EMPLOYEE BENEFITS	-	1,803	-	-	-
300 - SUPPORT SERVICES - STUDENTS	122,045	111,361	37,707	37,707	-
310 - CERTIFICATED SALARIES	75,245	68,014	-	-	-
320 - NON-CERTIFIED SALARIES	27,206	30,073	34,237	34,237	-
360 - EMPLOYEE BENEFITS	13,875	12,849	2,970	2,970	-
410 - PROFESSIONAL & TECHNICAL SERVICES	5,358	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	361	425	500	500	-
350 - SUPPORT SERVICES - INSTRUCTION	118,050	124,644	129,091	268,711	139,620
310 - CERTIFICATED SALARIES	65,519	69,180	71,310	162,435	91,125
320 - NON-CERTIFIED SALARIES	-	250	-	-	-
360 - EMPLOYEE BENEFITS	37,546	41,744	43,773	92,268	48,495
430 - UTILITIES	14,985	12,540	14,008	14,008	-
450 - SUPPLIES, MATERIALS & MEDIA	-	930	-	-	-
400 - SCHOOL ADMINISTRATION	160,530	169,350	178,699	181,021	2,322
310 - CERTIFICATED SALARIES	118,210	124,750	130,856	126,647	(4,209)
360 - EMPLOYEE BENEFITS	42,320	44,600	47,843	54,374	6,531
450 - SCHOOL ADMINISTRATIVE SUPPORT	228,425	240,948	218,098	225,712	7,614
320 - NON-CERTIFIED SALARIES	112,671	121,146	109,967	109,967	-
360 - EMPLOYEE BENEFITS	102,736	107,144	94,893	102,507	7,614
430 - UTILITIES	442	510	600	600	-
440 - PURCHASED SERVICES	12,024	11,638	11,638	11,638	-
450 - SUPPLIES, MATERIALS & MEDIA	552	510	1,000	1,000	-
600 - OPERATIONS & MAINTENANCE	255,288	297,940	290,368	294,197	3,829
320 - NON-CERTIFIED SALARIES	91,479	99,701	97,828	97,828	-
360 - EMPLOYEE BENEFITS	56,125	61,781	62,941	66,770	3,829
430 - UTILITIES	13,393	17,422	21,821	21,821	-
435 - ENERGY	77,249	88,229	83,791	83,791	-
440 - PURCHASED SERVICES	9,575	23,607	19,037	19,037	-
450 - SUPPLIES, MATERIALS & MEDIA	7,466	7,200	4,950	4,950	-
700 - STUDENT ACTIVITIES	13,154	12,616	10,555	10,555	-
310 - CERTIFICATED SALARIES	10,768	10,770	8,700	8,700	-
320 - NON-CERTIFIED SALARIES	707	-	-	-	-
360 - EMPLOYEE BENEFITS	1,679	1,846	1,855	1,855	-
LOCATION EXPENDITURE TOTAL \$	\$ 4,336,404	\$ 4,565,555	\$ 4,315,409	\$ 4,605,742	\$ 290,333

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

054 - DENA'INA ELEMENTARY

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	4,159,206	4,367,270	4,124,544	4,414,877	290,333
NON-PERSONNEL DISCRETIONARY	49,971	44,849	40,570	40,570	-
UTILITIES	104,207	113,769	116,125	116,125	-
DISTRICT MANAGED CONTRACTS	23,019	39,667	34,170	34,170	-
LOCATION EXPENDITURE TOTAL	\$ 4,336,404	\$ 4,565,555	\$ 4,315,409	\$ 4,605,742	\$ 290,333
AVERAGE CLASS SIZE	17.274	18.925	19.050	19.508	0.46
ADM ENROLLMENT	362.75	384.75	381.00	381.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 11,954.25	\$ 11,866.29	\$ 11,326.53	\$ 12,088.56	\$ 762.03

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	28.00	27.33	25.00	25.53	0.53
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	1.00	1.00	1.00	1.00	-
CLASSROOM TEACHER	19.00	18.33	19.00	17.53	(1.47)
SPED TEACHER	5.00	5.00	4.00	5.00	1.00
SPECIALIST - SCHOOL	2.00	2.00	1.00	2.00	1.00
COUNSELOR	-	-	-	-	-
NURSE	1.00	1.00	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	15.50	15.94	14.75	15.44	0.69
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	11.00	11.44	10.75	11.44	0.69
SUPPORT STAFF	2.50	2.50	2.00	2.00	-
CUSTODIAL STAFF	2.00	2.00	2.00	2.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	43.50	43.27	39.75	40.97	1.22

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

061 - MIDNIGHT SUN FAMILY LEARNING CENTER

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	1,736,453	1,663,134	1,615,838	1,633,907	18,069
310 - CERTIFICATED SALARIES	718,459	621,239	619,261	626,692	7,431
320 - NON-CERTIFIED SALARIES	317,980	340,295	269,010	274,247	5,237
360 - EMPLOYEE BENEFITS	547,798	528,169	464,703	514,701	49,998
410 - PROFESSIONAL & TECHNICAL SERVICES	6,451	5,438	5,000	5,000	-
420 - STAFF TRAVEL	8,816	2,000	-	-	-
425 - STUDENT TRAVEL	3,574	2	-	-	-
430 - UTILITIES	419	-	-	-	-
440 - PURCHASED SERVICES	8,959	3,131	84,312	84,312	-
450 - SUPPLIES, MATERIALS & MEDIA	116,554	158,649	163,552	118,955	(44,597)
490 - EXPENSES NOT CLASSIFIED	7,444	4,211	10,000	10,000	-
200 - SPECIAL EDUCATION INSTRUCTION	159,804	196,563	207,790	218,100	10,310
310 - CERTIFICATED SALARIES	-	56,447	58,923	58,923	-
320 - NON-CERTIFIED SALARIES	90,272	52,712	52,003	54,655	2,652
360 - EMPLOYEE BENEFITS	69,514	87,368	90,864	98,522	7,658
450 - SUPPLIES, MATERIALS & MEDIA	17	36	6,000	6,000	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	-	-	5,000	56,194	51,194
410 - PROFESSIONAL & TECHNICAL SERVICES	-	-	5,000	56,194	51,194
300 - SUPPORT SERVICES - STUDENTS	5,348	2,987	-	-	-
310 - CERTIFICATED SALARIES	4,652	2,597	-	-	-
360 - EMPLOYEE BENEFITS	696	390	-	-	-
350 - SUPPORT SERVICES - INSTRUCTION	24,542	9,303	15,000	15,000	-
430 - UTILITIES	14,985	9,303	5,000	5,000	-
440 - PURCHASED SERVICES	9,456	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	101	-	10,000	10,000	-
400 - SCHOOL ADMINISTRATION	149,695	152,154	156,958	166,938	9,980
310 - CERTIFICATED SALARIES	106,982	106,663	111,395	114,395	3,000
360 - EMPLOYEE BENEFITS	42,713	45,491	45,563	52,543	6,980
450 - SCHOOL ADMINISTRATIVE SUPPORT	100,820	107,948	116,614	122,645	6,031
320 - NON-CERTIFIED SALARIES	48,796	54,914	62,189	62,189	-
360 - EMPLOYEE BENEFITS	41,981	42,874	44,425	50,456	6,031
430 - UTILITIES	-	-	-	-	-
440 - PURCHASED SERVICES	10,043	10,043	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	-	117	10,000	10,000	-
550 - DISTRICT ADMINISTRATIVE SUPPORT	87,890	90,275	90,426	94,294	3,868
495 - INDIRECT COST	87,890	90,275	90,426	94,294	3,868
600 - OPERATIONS & MAINTENANCE	80,714	114,776	92,987	94,375	1,388
430 - UTILITIES	10,274	11,655	8,661	8,661	-
435 - ENERGY	34,962	38,176	50,000	50,000	-
440 - PURCHASED SERVICES	33,398	62,019	-	-	-
445 - INSURANCE & BOND PREMIUMS	1,207	1,207	-	1,388	1,388
450 - SUPPLIES, MATERIALS & MEDIA	874	1,719	34,326	34,326	-
700 - STUDENT ACTIVITIES	20,596	14,155	19,441	19,441	-
310 - CERTIFICATED SALARIES	8,182	5,878	6,392	6,392	-
320 - NON-CERTIFIED SALARIES	10,346	4,777	9,588	9,588	-
360 - EMPLOYEE BENEFITS	2,067	1,203	3,461	3,461	-
425 - STUDENT TRAVEL	-	2,297	-	-	-
850 - DEBT SERVICES	426,360	427,874	398,000	398,000	-
532 - INTEREST ON LONG TERM DEBT	52,214	24,508	25,870	25,870	-
533 - PRINCIPLE ON LONG TERM DEBT	374,146	403,366	372,130	372,130	-
LOCATION EXPENDITURE TOTAL	\$ 2,792,221	\$ 2,779,169	\$ 2,718,054	\$ 2,818,894	\$ 100,840

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

061 - MIDNIGHT SUN FAMILY LEARNING CENTER

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	2,010,439	1,951,017	1,837,777	1,926,764	88,987
NON-PERSONNEL DISCRETIONARY	721,561	766,038	816,616	828,469	11,853
UTILITIES	56,338	56,278	63,661	63,661	-
DISTRICT MANAGED CONTRACTS	3,883	5,836	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 2,792,221	\$ 2,779,169	\$ 2,718,054	\$ 2,818,894	\$ 100,840
AVERAGE CLASS SIZE	21.022	26.729	25.857	25.857	-
ADM ENROLLMENT	189.20	187.10	181.00	181.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 14,758.04	\$ 14,853.92	\$ 15,016.87	\$ 15,574.00	\$ 557.13

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	10.00	9.00	9.00	9.00	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	1.00	1.00	1.00	1.00	-
CLASSROOM TEACHER	9.00	7.00	7.00	7.00	-
SPED TEACHER	-	1.00	1.00	1.00	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	11.50	8.50	8.00	8.00	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	10.50	7.50	7.00	7.00	-
SUPPORT STAFF	1.00	1.00	1.00	1.00	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	21.50	17.50	17.00	17.00	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

062 - ACADEMY CHARTER SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	2,668,216	2,920,663	2,694,684	2,887,607	192,923
310 - CERTIFICATED SALARIES	1,669,827	1,696,581	1,660,271	1,638,792	(21,479)
320 - NON-CERTIFIED SALARIES	48,261	45,558	74,873	63,662	(11,211)
360 - EMPLOYEE BENEFITS	771,693	730,288	753,384	750,524	(2,860)
420 - STAFF TRAVEL	-	-	8,000	8,000	-
425 - STUDENT TRAVEL	19,901	83,170	75,744	75,744	-
430 - UTILITIES	-	17	-	-	-
440 - PURCHASED SERVICES	494	288	496	496	-
450 - SUPPLIES, MATERIALS & MEDIA	80,934	299,761	118,534	347,007	228,473
490 - EXPENSES NOT CLASSIFIED	77,055	65,000	3,382	3,382	-
550 - TRANSFER TO OTHER FUNDS	50	-	-	-	-
200 - SPECIAL EDUCATION INSTRUCTION	93,652	97,744	99,881	103,476	3,595
310 - CERTIFICATED SALARIES	64,265	65,512	66,612	67,557	945
320 - NON-CERTIFIED SALARIES	-	38	-	-	-
360 - EMPLOYEE BENEFITS	29,387	32,194	33,269	35,919	2,650
220 - SPECIAL EDUCATION SUPPORT SERVICES	-	-	-	36,062	36,062
310 - CERTIFICATED SALARIES	-	-	-	4,211	4,211
360 - EMPLOYEE BENEFITS	-	-	-	632	632
410 - PROFESSIONAL & TECHNICAL SERVICES	-	-	-	31,219	31,219
300 - SUPPORT SERVICES - STUDENTS	66,121	43,867	30,035	30,035	-
320 - NON-CERTIFIED SALARIES	60,662	40,482	27,610	27,610	-
360 - EMPLOYEE BENEFITS	5,459	3,385	2,425	2,425	-
350 - SUPPORT SERVICES - INSTRUCTION	43,309	65,841	24,909	24,909	-
410 - PROFESSIONAL & TECHNICAL SERVICES	7,137	18,000	-	-	-
420 - STAFF TRAVEL	11,141	10,000	-	-	-
430 - UTILITIES	18,267	26,855	24,909	24,909	-
440 - PURCHASED SERVICES	6,605	10,500	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	159	486	-	-	-
400 - SCHOOL ADMINISTRATION	191,438	286,433	310,397	162,510	(147,887)
310 - CERTIFICATED SALARIES	143,083	190,901	206,325	126,295	(80,030)
360 - EMPLOYEE BENEFITS	48,355	70,532	104,072	36,215	(67,857)
410 - PROFESSIONAL & TECHNICAL SERVICES	-	25,000	-	-	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	84,484	92,864	96,785	100,614	3,829
320 - NON-CERTIFIED SALARIES	42,681	46,311	48,816	48,816	-
360 - EMPLOYEE BENEFITS	40,929	45,553	47,969	51,798	3,829
430 - UTILITIES	875	500	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	-	500	-	-	-
550 - DISTRICT ADMINISTRATIVE SUPPORT	125,892	146,286	138,939	137,538	(1,401)
495 - INDIRECT COST	125,892	146,286	138,939	137,538	(1,401)
600 - OPERATIONS & MAINTENANCE	215,466	232,629	159,035	203,821	44,786
320 - NON-CERTIFIED SALARIES	47,182	34,632	36,941	36,941	-
360 - EMPLOYEE BENEFITS	34,189	20,700	39,248	43,779	4,531
430 - UTILITIES	13,397	13,865	16,246	16,246	-
435 - ENERGY	47,076	53,795	63,000	63,000	-
440 - PURCHASED SERVICES	30,447	46,963	-	-	-
445 - INSURANCE & BOND PREMIUMS	35,004	47,616	-	40,255	40,255
450 - SUPPLIES, MATERIALS & MEDIA	8,171	15,058	3,600	3,600	-
700 - STUDENT ACTIVITIES	70	-	-	-	-
425 - STUDENT TRAVEL	70	-	-	-	-
LOCATION EXPENDITURE TOTAL	3,488,649	3,886,327	3,554,665	3,686,572	131,907

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

062 - ACADEMY CHARTER SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	3,005,975	3,022,667	3,101,815	2,935,176	(166,639)
NON-PERSONNEL DISCRETIONARY	403,654	766,165	348,695	647,241	298,546
UTILITIES	78,740	94,515	104,155	104,155	-
DISTRICT MANAGED CONTRACTS	280	2,980	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 3,488,649	\$ 3,886,327	\$ 3,554,665	\$ 3,686,572	\$ 131,907
AVERAGE CLASS SIZE	13.556	14.758	15.616	15.573	(0.04)
ADM ENROLLMENT	268.00	279.95	280.00	280.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 13,017.35	\$ 13,882.22	\$ 12,695.23	\$ 13,166.33	\$ 471.10

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	21.32	21.52	20.53	19.58	(0.95)
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	0.95	1.95	2.00	1.00	(1.00)
CLASSROOM TEACHER	19.77	18.97	17.93	17.93	-
SPED TEACHER	0.60	0.60	0.60	0.60	-
SPECIALIST - SCHOOL	-	-	-	0.05	0.05
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	5.59	3.91	4.91	4.41	(0.50)
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	2.59	1.91	2.91	2.41	(0.50)
SUPPORT STAFF	1.00	1.00	1.00	1.00	-
CUSTODIAL STAFF	2.00	1.00	1.00	1.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	26.91	25.43	25.44	23.99	(1.45)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

063 - KNIK CHARTER SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	1,546,134	2,068,174	1,817,897	1,834,351	16,454
310 - CERTIFICATED SALARIES	1,026,542	1,049,371	1,071,180	1,046,128	(25,052)
320 - NON-CERTIFIED SALARIES	19,970	40,003	74,324	74,324	-
360 - EMPLOYEE BENEFITS	364,551	410,689	461,637	503,153	41,516
410 - PROFESSIONAL & TECHNICAL SERVICES	16,542	230,700	70,000	70,000	-
420 - STAFF TRAVEL	363	876	-	-	-
425 - STUDENT TRAVEL	229	840	-	-	-
430 - UTILITIES	109	101	-	-	-
440 - PURCHASED SERVICES	4,147	4,967	5,000	5,000	-
450 - SUPPLIES, MATERIALS & MEDIA	96,954	329,759	134,756	134,746	(10)
490 - EXPENSES NOT CLASSIFIED	16,676	808	1,000	1,000	-
550 - TRANSFER TO OTHER FUNDS	50	60	-	-	-
200 - SPECIAL EDUCATION INSTRUCTION	372,366	396,878	405,121	414,655	9,534
310 - CERTIFICATED SALARIES	192,380	204,408	207,020	209,497	2,477
320 - NON-CERTIFIED SALARIES	71,924	72,385	75,895	75,895	-
360 - EMPLOYEE BENEFITS	108,062	115,085	120,206	127,263	7,057
450 - SUPPLIES, MATERIALS & MEDIA	-	5,000	2,000	2,000	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	-	-	-	77,006	77,006
410 - PROFESSIONAL & TECHNICAL SERVICES	-	-	-	77,006	77,006
300 - SUPPORT SERVICES - STUDENTS	50,433	38,093	79,686	94,021	14,335
310 - CERTIFICATED SALARIES	31,583	29,654	77,772	68,518	(9,254)
320 - NON-CERTIFIED SALARIES	11,665	1,623	-	-	-
360 - EMPLOYEE BENEFITS	1,897	1,816	1,914	25,503	23,589
450 - SUPPLIES, MATERIALS & MEDIA	5,288	5,000	-	-	-
350 - SUPPORT SERVICES - INSTRUCTION	37,892	43,637	35,767	203,385	167,618
310 - CERTIFICATED SALARIES	175	-	-	-	-
320 - NON-CERTIFIED SALARIES	3,987	6,367	6,883	111,712	104,829
360 - EMPLOYEE BENEFITS	1,309	3,642	3,884	66,673	62,789
430 - UTILITIES	14,985	33,628	25,000	25,000	-
450 - SUPPLIES, MATERIALS & MEDIA	254	-	-	-	-
510 - EQUIPMENT OVER \$5,000	17,183	-	-	-	-
400 - SCHOOL ADMINISTRATION	202,208	226,341	210,250	220,215	9,965
310 - CERTIFICATED SALARIES	146,496	159,567	148,861	151,861	3,000
360 - EMPLOYEE BENEFITS	51,768	52,653	51,789	58,754	6,965
410 - PROFESSIONAL & TECHNICAL SERVICES	-	2,500	2,500	2,500	-
420 - STAFF TRAVEL	2,574	5,000	5,000	5,000	-
450 - SUPPLIES, MATERIALS & MEDIA	-	6,621	2,100	2,100	-
490 - EXPENSES NOT CLASSIFIED	1,370	-	-	-	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	90,510	213,416	222,798	231,008	8,210
320 - NON-CERTIFIED SALARIES	43,609	118,193	120,477	120,477	-
360 - EMPLOYEE BENEFITS	41,999	90,226	97,321	105,531	8,210
440 - PURCHASED SERVICES	4,357	4,217	4,000	4,000	-
450 - SUPPLIES, MATERIALS & MEDIA	545	780	1,000	1,000	-
550 - DISTRICT ADMINISTRATIVE SUPPORT	94,847	142,022	130,891	152,784	21,893
310 - CERTIFICATED SALARIES	-	2,000	-	-	-
360 - EMPLOYEE BENEFITS	-	48	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	2,550	5,100	5,100	5,100	-
495 - INDIRECT COST	92,297	134,874	125,791	147,684	21,893
600 - OPERATIONS & MAINTENANCE	10,925	219,260	15,901	16,385	484
430 - UTILITIES	3,474	9,580	9,800	9,800	-
440 - PURCHASED SERVICES	-	199,680	-	-	-
445 - INSURANCE & BOND PREMIUMS	421	-	-	484	484
450 - SUPPLIES, MATERIALS & MEDIA	7,030	10,000	6,101	6,101	-
700 - STUDENT ACTIVITIES	5,326	41,739	58,078	58,078	-
310 - CERTIFICATED SALARIES	-	30,605	41,145	41,145	-
320 - NON-CERTIFIED SALARIES	4,428	-	-	-	-
360 - EMPLOYEE BENEFITS	348	-	8,933	8,933	-
425 - STUDENT TRAVEL	169	-	-	-	-
490 - EXPENSES NOT CLASSIFIED	380	11,134	8,000	8,000	-
850 - DEBT SERVICES	197,120	197,120	200,000	200,000	-
532 - INTEREST ON LONG TERM DEBT	31,346	39,068	41,000	41,000	-
533 - PRINCIPLE ON LONG TERM DEBT	165,774	158,052	159,000	159,000	-
LOCATION EXPENDITURE TOTAL	\$ 2,607,761	\$ 3,586,680	\$ 3,176,389	\$ 3,501,888	\$ 325,499

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

063 - KNIK CHARTER SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	2,122,694	2,279,203	2,388,335	2,795,367	407,032
NON-PERSONNEL DISCRETIONARY	466,608	1,285,192	1,155,137	671,721	(483,416)
UTILITIES	18,459	22,285	43,208	34,800	(8,408)
DISTRICT MANAGED CONTRACTS	-	-	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 2,607,761	\$ 3,586,680	\$ 3,586,680	\$ 3,501,888	\$ (84,792)
AVERAGE CLASS SIZE	14.113	18.400	19.967	19.967	-
ADM ENROLLMENT	186.15	220.25	239.00	239.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 14,008.92	\$ 16,284.59	\$ 15,007.03	\$ 14,652.25	\$ (354.78)

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	16.55	14.97	15.97	15.70	(0.27)
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	1.00	1.00	1.00	1.00	-
CLASSROOM TEACHER	12.70	11.97	11.97	11.97	-
SPED TEACHER	2.00	2.00	2.00	2.00	-
SPECIALIST - SCHOOL	0.49	-	-	-	-
COUNSELOR	0.36	-	1.00	0.73	(0.27)
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	5.13	4.59	5.47	6.41	0.94
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	0.06	0.06	1.00	0.94
INSTRUCTIONAL AIDE	3.13	2.53	3.41	3.41	-
SUPPORT STAFF	2.00	2.00	2.00	2.00	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	21.68	19.56	21.44	22.11	0.67

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

065 - TWINDLY BRIDGE CHARTER SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	2,433,418	4,332,599	2,839,659	2,832,428	(7,231)
310 - CERTIFICATED SALARIES	507,009	673,973	698,075	704,378	6,303
320 - NON-CERTIFIED SALARIES	157,260	130,322	101,226	101,226	-
360 - EMPLOYEE BENEFITS	214,432	323,203	329,306	356,839	27,533
410 - PROFESSIONAL & TECHNICAL SERVICES	627,212	520,039	700,000	700,000	-
420 - STAFF TRAVEL	12,526	2,389	3,000	3,000	-
425 - STUDENT TRAVEL	89,840	97,255	70,000	70,000	-
430 - UTILITIES	98,796	40,200	25,200	25,200	-
440 - PURCHASED SERVICES	21,525	24,605	21,616	21,616	-
450 - SUPPLIES, MATERIALS & MEDIA	491,550	2,402,168	770,236	729,169	(41,067)
480 - STIPENDS & TUITION (STUDENT)	1,970	15,854	20,000	20,000	-
490 - EXPENSES NOT CLASSIFIED	208,053	102,591	90,000	90,000	-
550 - TRANSFER TO OTHER FUNDS	3,245	-	11,000	11,000	-
200 - SPECIAL EDUCATION INSTRUCTION	94,411	52,657	52,703	52,403	(300)
310 - CERTIFICATED SALARIES	81,256	44,323	45,563	45,563	-
360 - EMPLOYEE BENEFITS	13,155	8,334	7,140	6,840	(300)
220 - SPECIAL EDUCATION SUPPORT SERVICES	-	46,000	46,000	171,495	125,495
410 - PROFESSIONAL & TECHNICAL SERVICES	-	46,000	46,000	171,495	125,495
300 - SUPPORT SERVICES - STUDENTS	5,348	872	-	-	-
320 - NON-CERTIFIED SALARIES	930	585	-	-	-
360 - EMPLOYEE BENEFITS	85	52	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	4,333	235	-	-	-
350 - SUPPORT SERVICES - INSTRUCTION	127,354	141,767	138,109	144,662	6,553
310 - CERTIFICATED SALARIES	70,572	72,865	66,485	71,439	4,954
360 - EMPLOYEE BENEFITS	33,201	33,743	31,624	33,223	1,599
430 - UTILITIES	23,581	35,159	40,000	40,000	-
400 - SCHOOL ADMINISTRATION	290,341	301,097	299,721	311,390	11,669
310 - CERTIFICATED SALARIES	215,853	222,318	220,777	222,977	2,200
360 - EMPLOYEE BENEFITS	72,971	77,356	76,944	86,413	9,469
420 - STAFF TRAVEL	1,402	1,223	2,000	2,000	-
450 - SUPPLIES, MATERIALS & MEDIA	115	200	-	-	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	482,867	404,602	367,176	373,926	6,750
320 - NON-CERTIFIED SALARIES	245,875	180,206	172,008	171,899	(109)
360 - EMPLOYEE BENEFITS	149,884	134,787	101,168	108,027	6,859
420 - STAFF TRAVEL	7,054	3,000	3,000	3,000	-
430 - UTILITIES	3,733	12,000	12,000	12,000	-
440 - PURCHASED SERVICES	13,921	40,764	50,000	50,000	-
450 - SUPPLIES, MATERIALS & MEDIA	42,865	32,000	27,000	27,000	-
490 - EXPENSES NOT CLASSIFIED	19,535	1,845	2,000	2,000	-
550 - DISTRICT ADMINISTRATIVE SUPPORT	137,649	221,155	160,000	166,381	6,381
495 - INDIRECT COST	137,649	221,155	160,000	166,381	6,381
600 - OPERATIONS & MAINTENANCE	270,591	238,813	244,782	249,340	4,558
320 - NON-CERTIFIED SALARIES	26,991	23,998	21,715	21,715	-
360 - EMPLOYEE BENEFITS	2,405	2,064	1,867	1,867	-
430 - UTILITIES	6,817	43,507	19,200	19,200	-
435 - ENERGY	32,639	25,548	29,000	29,000	-
440 - PURCHASED SERVICES	93,089	74,277	75,000	75,000	-
445 - INSURANCE & BOND PREMIUMS	9,804	6,336	8,000	12,558	4,558
450 - SUPPLIES, MATERIALS & MEDIA	91,056	63,083	90,000	90,000	-
490 - EXPENSES NOT CLASSIFIED	25	-	-	-	-
510 - EQUIPMENT OVER \$5,000	7,765	-	-	-	-
700 - STUDENT ACTIVITIES	7,489	1,210	-	-	-
310 - CERTIFICATED SALARIES	5,842	-	-	-	-
320 - NON-CERTIFIED SALARIES	517	-	-	-	-
360 - EMPLOYEE BENEFITS	1,130	1,210	-	-	-
850 - DEBT SERVICES	26,400	25,000	-	-	-
532 - INTEREST ON LONG TERM DEBT	2,748	1,581	-	-	-
533 - PRINCIPLE ON LONG TERM DEBT	23,652	23,419	-	-	-
LOCATION EXPENDITURE TOTAL \$	\$ 3,875,866	\$ 5,765,772	\$ 4,148,150	\$ 4,302,025	\$ 153,875

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

065 - TWINDLY BRIDGE CHARTER SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	1,798,238	1,928,129	1,873,898	1,932,406	58,508
NON-PERSONNEL DISCRETIONARY	2,014,412	3,730,449	2,186,052	2,281,419	95,367
UTILITIES	62,937	103,926	88,200	88,200	-
DISTRICT MANAGED CONTRACTS	280	3,268	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 3,875,866	\$ 5,765,772	\$ 4,148,150	\$ 4,302,025	\$ 153,875
AVERAGE CLASS SIZE	112.594	95.215	94.687	94.687	-
ADM ENROLLMENT	596.75	603.35	600.00	600.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 6,494.96	\$ 9,556.26	\$ 6,913.58	\$ 7,170.04	\$ 256.46

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	9.79	9.84	9.84	9.84	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	2.00	2.00	2.00	2.00	-
CLASSROOM TEACHER	4.55	5.59	5.59	5.59	-
SPED TEACHER	2.00	0.50	0.50	0.50	-
SPECIALIST - SCHOOL	0.75	0.75	0.75	0.75	-
COUNSELOR	0.49	1.00	1.00	1.00	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	5.91	5.50	5.50	5.50	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	2.00	2.00	2.00	2.00	-
SUPPORT STAFF	3.41	3.00	3.00	3.00	-
CUSTODIAL STAFF	0.50	0.50	0.50	0.50	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	15.70	15.34	15.34	15.34	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

066 - BIRCHTREE CHARTER SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	3,466,409	3,658,890	3,436,412	3,769,404	332,992
310 - CERTIFICATED SALARIES	1,974,936	1,955,197	1,931,567	2,099,993	168,426
320 - NON-CERTIFIED SALARIES	360,065	282,580	286,693	313,510	26,817
360 - EMPLOYEE BENEFITS	1,091,012	1,125,937	1,047,887	1,232,316	184,429
410 - PROFESSIONAL & TECHNICAL SERVICES	129	-	-	-	-
425 - STUDENT TRAVEL	319	-	-	-	-
440 - PURCHASED SERVICES	713	2,000	2,000	2,000	-
450 - SUPPLIES, MATERIALS & MEDIA	39,130	293,176	168,265	121,585	(46,680)
490 - EXPENSES NOT CLASSIFIED	105	-	-	-	-
200 - SPECIAL EDUCATION INSTRUCTION	187,891	304,106	253,600	253,600	-
310 - CERTIFICATED SALARIES	136,586	174,819	179,770	179,770	-
320 - NON-CERTIFIED SALARIES	779	37,839	34,063	34,063	-
360 - EMPLOYEE BENEFITS	50,526	91,448	39,767	39,767	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	-	-	-	232,926	232,926
310 - CERTIFICATED SALARIES	-	-	-	137,969	137,969
360 - EMPLOYEE BENEFITS	-	-	-	69,982	69,982
410 - PROFESSIONAL & TECHNICAL SERVICES	-	-	-	24,975	24,975
300 - SUPPORT SERVICES - STUDENTS	205,442	230,935	251,382	254,816	3,434
310 - CERTIFICATED SALARIES	127,098	145,476	153,052	151,947	(1,105)
320 - NON-CERTIFIED SALARIES	31,214	36,144	43,155	43,155	-
360 - EMPLOYEE BENEFITS	46,310	48,315	54,175	58,714	4,539
450 - SUPPLIES, MATERIALS & MEDIA	820	1,000	1,000	1,000	-
350 - SUPPORT SERVICES - INSTRUCTION	17,362	4,500	-	-	-
310 - CERTIFICATED SALARIES	1,409	-	-	-	-
360 - EMPLOYEE BENEFITS	42	-	-	-	-
410 - PROFESSIONAL & TECHNICAL SERVICES	-	4,500	-	-	-
420 - STAFF TRAVEL	124	-	-	-	-
430 - UTILITIES	14,100	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	1,686	-	-	-	-
400 - SCHOOL ADMINISTRATION	298,680	298,992	311,339	325,595	14,256
310 - CERTIFICATED SALARIES	247,927	254,437	261,727	274,094	12,367
360 - EMPLOYEE BENEFITS	50,754	44,555	49,612	51,501	1,889
450 - SCHOOL ADMINISTRATIVE SUPPORT	157,595	171,655	153,306	157,837	4,531
320 - NON-CERTIFIED SALARIES	76,028	83,149	87,587	87,587	-
360 - EMPLOYEE BENEFITS	74,175	77,406	54,719	59,250	4,531
440 - PURCHASED SERVICES	6,363	7,000	7,000	7,000	-
450 - SUPPLIES, MATERIALS & MEDIA	1,028	4,100	4,000	4,000	-
550 - DISTRICT ADMINISTRATIVE SUPPORT	191,335	194,535	177,196	196,101	18,905
495 - INDIRECT COST	191,335	194,535	177,196	196,101	18,905
600 - OPERATIONS & MAINTENANCE	193,926	163,013	175,100	277,716	102,616
320 - NON-CERTIFIED SALARIES	26,075	26,307	29,952	75,270	45,318
360 - EMPLOYEE BENEFITS	8,262	8,046	9,157	23,002	13,845
430 - UTILITIES	8,045	7,480	8,300	13,615	5,315
435 - ENERGY	83,165	80,000	91,691	132,418	40,727
440 - PURCHASED SERVICES	56,051	31,180	26,000	20,000	(6,000)
445 - INSURANCE & BOND PREMIUMS	2,966	-	-	3,411	3,411
450 - SUPPLIES, MATERIALS & MEDIA	9,363	10,000	10,000	10,000	-
850 - DEBT SERVICES	586,200	703,440	703,440	300,000	(403,440)
532 - INTEREST ON LONG TERM DEBT	120,813	-	-	-	-
533 - PRINCIPLE ON LONG TERM DEBT	465,387	703,440	703,440	300,000	(403,440)
900 - OTHER FINANCING USES	450,000	-	-	-	-
560 - TRANSFER TO OTHER GOV UNITS	450,000	-	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 5,754,840	\$ 5,730,066	\$ 5,461,775	\$ 5,767,995	\$ 306,220

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

066 - BIRCHTREE CHARTER SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	4,303,198	4,391,655	4,262,883	4,931,890	669,007
NON-PERSONNEL DISCRETIONARY	896,052	1,247,651	1,098,901	690,072	(408,829)
UTILITIES	103,048	85,700	99,991	146,033	46,042
DISTRICT MANAGED CONTRACTS	452,542	5,060	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 5,754,840	\$ 5,730,066	\$ 5,461,775	\$ 5,767,995	\$ 306,220
AVERAGE CLASS SIZE	18.098	18.617	21.905	18.860	(3.04)
ADM ENROLLMENT	416.25	428.00	460.00	460.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 13,825.44	\$ 13,388.00	\$ 11,873.42	\$ 12,539.12	\$ 665.70

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	28.00	28.59	26.60	29.99	3.39
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	2.00	2.00	2.00	2.00	-
CLASSROOM TEACHER	23.00	22.99	21.00	22.99	1.99
SPED TEACHER	1.60	2.00	2.00	2.00	-
SPECIALIST - SCHOOL	-	-	-	1.40	1.40
COUNSELOR	1.00	1.00	1.00	1.00	-
NURSE	0.40	0.60	0.60	0.60	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	11.00	12.13	11.25	13.38	2.13
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	9.25	9.38	8.50	9.38	0.88
SUPPORT STAFF	1.00	2.00	2.00	2.00	-
CUSTODIAL STAFF	0.75	0.75	0.75	2.00	1.25
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	39.00	40.72	37.85	43.37	5.52

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

067 - AMERICAN CHARTER ACADEMY

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	1,885,493	2,130,887	1,970,742	2,035,000	64,258
310 - CERTIFICATED SALARIES	1,013,209	1,078,386	1,103,568	1,098,463	(5,105)
320 - NON-CERTIFIED SALARIES	245,505	255,404	218,043	220,784	2,741
360 - EMPLOYEE BENEFITS	585,859	550,443	559,151	597,390	38,239
425 - STUDENT TRAVEL	3,895	-	5,000	5,000	-
430 - UTILITIES	579	620	-	-	-
440 - PURCHASED SERVICES	300	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	30,222	246,524	84,980	113,363	28,383
490 - EXPENSES NOT CLASSIFIED	5,923	(490)	-	-	-
200 - SPECIAL EDUCATION INSTRUCTION	9,016	9,077	9,393	9,393	-
310 - CERTIFICATED SALARIES	8,792	8,865	9,113	9,113	-
360 - EMPLOYEE BENEFITS	223	212	280	280	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	-	-	-	27,057	27,057
410 - PROFESSIONAL & TECHNICAL SERVICES	-	-	-	27,057	27,057
300 - SUPPORT SERVICES - STUDENTS	578	9,677	8,153	17,928	9,775
310 - CERTIFICATED SALARIES	-	8,299	6,995	16,003	9,008
320 - NON-CERTIFIED SALARIES	384	-	-	-	-
360 - EMPLOYEE BENEFITS	35	878	658	1,425	767
450 - SUPPLIES, MATERIALS & MEDIA	159	500	500	500	-
350 - SUPPORT SERVICES - INSTRUCTION	20,849	18,289	20,000	20,000	-
310 - CERTIFICATED SALARIES	2,600	-	-	-	-
360 - EMPLOYEE BENEFITS	71	-	-	-	-
410 - PROFESSIONAL & TECHNICAL SERVICES	3,145	-	-	-	-
420 - STAFF TRAVEL	-	196	-	-	-
430 - UTILITIES	14,985	17,905	20,000	20,000	-
450 - SUPPLIES, MATERIALS & MEDIA	48	188	-	-	-
400 - SCHOOL ADMINISTRATION	182,916	181,129	189,505	194,484	4,979
310 - CERTIFICATED SALARIES	129,454	128,334	134,827	137,827	3,000
360 - EMPLOYEE BENEFITS	47,788	48,943	52,678	54,657	1,979
410 - PROFESSIONAL & TECHNICAL SERVICES	450	-	-	-	-
420 - STAFF TRAVEL	115	-	-	-	-
440 - PURCHASED SERVICES	525	413	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	3,344	1,500	2,000	2,000	-
490 - EXPENSES NOT CLASSIFIED	1,240	1,939	-	-	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	72,500	85,503	72,889	72,889	-
320 - NON-CERTIFIED SALARIES	55,714	59,036	57,607	57,607	-
360 - EMPLOYEE BENEFITS	4,980	14,997	15,282	15,282	-
430 - UTILITIES	-	550	-	-	-
440 - PURCHASED SERVICES	10,016	10,813	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	1,790	107	-	-	-
550 - DISTRICT ADMINISTRATIVE SUPPORT	86,854	101,776	101,500	94,832	(6,668)
310 - CERTIFICATED SALARIES	-	350	-	-	-
360 - EMPLOYEE BENEFITS	-	8	-	-	-
495 - INDIRECT COST	86,854	101,418	101,500	94,832	(6,668)
600 - OPERATIONS & MAINTENANCE	161,747	151,544	176,474	176,516	42
320 - NON-CERTIFIED SALARIES	50,851	57,803	58,502	58,502	-
360 - EMPLOYEE BENEFITS	13,936	15,115	15,472	15,472	-
430 - UTILITIES	7,175	12,655	11,500	11,500	-
435 - ENERGY	71,997	47,856	69,000	69,000	-
440 - PURCHASED SERVICES	11,993	14,770	15,000	15,000	-
445 - INSURANCE & BOND PREMIUMS	514	(514)	550	592	42
450 - SUPPLIES, MATERIALS & MEDIA	5,280	3,859	6,450	6,450	-
700 - STUDENT ACTIVITIES	-	364	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	-	364	-	-	-
850 - DEBT SERVICES	241,206	245,500	132,000	132,000	-
532 - INTEREST ON LONG TERM DEBT	8,592	23,515	12,000	12,000	-
533 - PRINCIPLE ON LONG TERM DEBT	232,614	221,985	120,000	120,000	-
LOCATION EXPENDITURE TOTAL \$	\$ 2,661,159	\$ 2,933,746	\$ 2,680,656	\$ 2,780,099	\$ 99,443

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

067 - AMERICAN CHARTER ACADEMY

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	2,159,402	2,227,073	2,232,176	2,282,805	50,629
NON-PERSONNEL DISCRETIONARY	407,600	625,277	347,980	396,794	48,814
UTILITIES	94,157	78,416	100,500	100,500	-
DISTRICT MANAGED CONTRACTS	-	2,980	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 2,661,159	\$ 2,933,746	\$ 2,680,656	\$ 2,780,099	\$ 99,443
AVERAGE CLASS SIZE	16.083	17.238	16.333	16.333	-
ADM ENROLLMENT	193.00	206.85	196.00	196.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 13,788.39	\$ 14,182.96	\$ 13,676.82	\$ 14,184.18	\$ 507.36

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	13.10	13.20	13.20	13.30	0.10
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	1.00	1.00	1.00	1.00	-
CLASSROOM TEACHER	12.00	12.00	12.00	12.00	-
SPED TEACHER	0.10	0.10	0.10	0.10	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	0.10	0.10	0.20	0.10
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	8.06	8.06	7.06	7.31	0.25
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	5.50	5.50	4.50	4.75	0.25
SUPPORT STAFF	1.25	1.25	1.25	1.25	-
CUSTODIAL STAFF	1.31	1.31	1.31	1.31	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	21.16	21.26	20.26	20.61	0.35

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

071 - VALLEY PATHWAYS SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	1,024,762	842,954	849,370	874,353	24,983
310 - CERTIFICATED SALARIES	722,436	572,327	574,000	574,000	-
320 - NON-CERTIFIED SALARIES	3,206	2,348	-	-	-
360 - EMPLOYEE BENEFITS	277,537	246,966	257,485	282,468	24,983
425 - STUDENT TRAVEL	154	1,275	500	500	-
450 - SUPPLIES, MATERIALS & MEDIA	21,429	19,413	17,085	17,085	-
490 - EXPENSES NOT CLASSIFIED	-	625	300	300	-
200 - SPECIAL EDUCATION INSTRUCTION	147,776	1,397,171	1,417,458	1,456,064	38,606
310 - CERTIFICATED SALARIES	102,124	594,739	593,822	593,822	-
320 - NON-CERTIFIED SALARIES	-	340,087	344,507	344,507	-
360 - EMPLOYEE BENEFITS	45,652	462,260	479,044	517,650	38,606
430 - UTILITIES	-	85	85	85	-
300 - SUPPORT SERVICES - STUDENTS	205,500	224,439	231,225	183,490	(47,735)
310 - CERTIFICATED SALARIES	176,983	171,235	176,868	132,335	(44,533)
320 - NON-CERTIFIED SALARIES	28,078	52,779	-	-	-
360 - EMPLOYEE BENEFITS	105	-	54,057	50,855	(3,202)
450 - SUPPLIES, MATERIALS & MEDIA	333	425	300	300	-
350 - SUPPORT SERVICES - INSTRUCTION	10,531	13,326	14,008	14,008	-
310 - CERTIFICATED SALARIES	3,350	750	-	-	-
360 - EMPLOYEE BENEFITS	92	36	-	-	-
430 - UTILITIES	7,089	12,540	14,008	14,008	-
400 - SCHOOL ADMINISTRATION	160,154	167,323	179,392	183,923	4,531
310 - CERTIFICATED SALARIES	114,096	120,297	126,834	126,834	-
360 - EMPLOYEE BENEFITS	46,057	47,026	52,558	57,089	4,531
450 - SCHOOL ADMINISTRATIVE SUPPORT	248,219	203,381	201,317	205,146	3,829
320 - NON-CERTIFIED SALARIES	140,274	122,006	118,937	118,937	-
360 - EMPLOYEE BENEFITS	92,806	68,667	69,382	73,211	3,829
430 - UTILITIES	647	510	350	350	-
440 - PURCHASED SERVICES	9,949	9,803	9,648	9,648	-
450 - SUPPLIES, MATERIALS & MEDIA	4,543	2,395	3,000	3,000	-
600 - OPERATIONS & MAINTENANCE	267,210	292,092	287,467	293,498	6,031
320 - NON-CERTIFIED SALARIES	80,157	83,853	80,470	80,470	-
360 - EMPLOYEE BENEFITS	52,320	50,134	51,048	57,079	6,031
430 - UTILITIES	14,881	20,217	21,462	21,462	-
435 - ENERGY	115,284	129,028	129,587	129,587	-
440 - PURCHASED SERVICES	1,340	3,835	875	875	-
450 - SUPPLIES, MATERIALS & MEDIA	3,227	5,025	4,025	4,025	-
700 - STUDENT ACTIVITIES	4,774	1,430	-	-	-
310 - CERTIFICATED SALARIES	2,828	-	-	-	-
360 - EMPLOYEE BENEFITS	417	-	-	-	-
490 - EXPENSES NOT CLASSIFIED	1,530	1,430	-	-	-
LOCATION EXPENDITURE TOTAL \$	2,068,924 \$	3,142,116 \$	3,180,237 \$	3,210,482 \$	30,245

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

071 - VALLEY PATHWAYS SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	1,888,413	2,935,510	2,979,012	3,009,257	30,245
NON-PERSONNEL DISCRETIONARY	31,968	31,338	25,645	25,645	-
UTILITIES	133,795	157,125	162,584	162,584	-
DISTRICT MANAGED CONTRACTS	14,748	18,143	12,996	12,996	-
LOCATION EXPENDITURE TOTAL	\$ 2,068,924	\$ 3,142,116	\$ 3,180,237	\$ 3,210,482	\$ 30,245
AVERAGE CLASS SIZE	18.644	31.800	25.667	25.667	-
ADM ENROLLMENT	149.15	190.80	154.00	154.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 13,871.43	\$ 16,468.11	\$ 20,650.89	\$ 20,847.29	\$ 196.40

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	12.00	15.00	15.00	14.50	(0.50)
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	1.00	1.00	1.00	1.00	-
CLASSROOM TEACHER	8.00	6.00	6.00	6.00	-
SPED TEACHER	1.00	6.00	6.00	6.00	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	1.00	1.00	1.00	1.00	-
NURSE	1.00	1.00	1.00	0.50	(0.50)
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	4.28	10.75	10.75	10.75	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	0.03	7.00	7.00	7.00	-
SUPPORT STAFF	2.50	2.00	2.00	2.00	-
CUSTODIAL STAFF	1.75	1.75	1.75	1.75	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	16.28	25.75	25.75	25.25	(0.50)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

072 - MAT-SU SECONDARY SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	1,226	1,683	1,723	1,723	-
450 - SUPPLIES, MATERIALS & MEDIA	1,226	1,683	1,723	1,723	-
200 - SPECIAL EDUCATION INSTRUCTION	97,500	94,180	94,230	95,745	1,515
310 - CERTIFICATED SALARIES	68,941	70,130	68,891	68,891	-
360 - EMPLOYEE BENEFITS	23,917	24,050	25,339	26,854	1,515
450 - SUPPLIES, MATERIALS & MEDIA	4,642	-	-	-	-
300 - SUPPORT SERVICES - STUDENTS	-	133,606	138,457	142,988	4,531
310 - CERTIFICATED SALARIES	-	93,601	96,080	96,080	-
360 - EMPLOYEE BENEFITS	-	40,005	42,377	46,908	4,531
350 - SUPPORT SERVICES - INSTRUCTION	70,903	71,474	64,011	68,103	4,092
320 - NON-CERTIFIED SALARIES	35,317	38,094	30,874	30,874	-
360 - EMPLOYEE BENEFITS	29,713	28,232	27,386	31,478	4,092
430 - UTILITIES	5,874	5,148	5,751	5,751	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	2,634	2,539	2,539	2,539	-
440 - PURCHASED SERVICES	2,634	2,539	2,539	2,539	-
700 - STUDENT ACTIVITIES	120	90	-	-	-
490 - EXPENSES NOT CLASSIFIED	120	90	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 172,382	\$ 303,572	\$ 300,960	\$ 311,098	\$ 10,138

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

072 - MAT-SU SECONDARY SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	157,887	294,112	290,947	301,085	10,138
NON-PERSONNEL DISCRETIONARY	5,988	1,773	1,723	1,723	-
UTILITIES	5,874	5,148	5,751	5,751	-
DISTRICT MANAGED CONTRACTS	2,634	2,539	2,539	2,539	-
LOCATION EXPENDITURE TOTAL	\$ 172,382	\$ 303,572	\$ 300,960	\$ 311,098	\$ 10,138
AVERAGE CLASS SIZE	N/A	N/A	N/A	N/A	N/A
ADM ENROLLMENT	11.65	15.00	15.00	15.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 14,796.76	\$ 20,238.13	\$ 20,064.00	\$ 20,739.87	\$ 675.87

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	0.50	1.50	1.50	1.50	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	0.50	0.50	0.50	0.50	-
SPECIALIST - SCHOOL	-	1.00	1.00	1.00	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	0.59	0.59	0.59	0.59	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	0.59	0.59	0.59	0.59	-
SUPPORT STAFF	-	-	-	-	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	1.09	2.09	2.09	2.09	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

073 - MAT-SU CAREER & TECHNICAL HIGH SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	4,598,406	4,388,956	4,415,261	4,475,998	60,737
310 - CERTIFICATED SALARIES	3,189,356	3,028,944	3,045,310	3,042,286	(3,024)
320 - NON-CERTIFIED SALARIES	-	1,002	-	-	-
360 - EMPLOYEE BENEFITS	1,291,804	1,219,695	1,292,136	1,355,897	63,761
410 - PROFESSIONAL & TECHNICAL SERVICES	1,970	-	-	-	-
420 - STAFF TRAVEL	79	128	128	128	-
425 - STUDENT TRAVEL	3,385	1,762	1,762	1,762	-
430 - UTILITIES	126	100	-	-	-
440 - PURCHASED SERVICES	4,838	2,727	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	99,832	129,508	75,925	75,925	-
490 - EXPENSES NOT CLASSIFIED	5,363	5,090	-	-	-
550 - TRANSFER TO OTHER FUNDS	1,653	-	-	-	-
200 - SPECIAL EDUCATION INSTRUCTION	1,297,593	1,510,689	1,454,814	1,504,937	50,123
310 - CERTIFICATED SALARIES	439,945	472,164	414,041	414,041	-
320 - NON-CERTIFIED SALARIES	398,759	477,666	489,315	489,315	-
360 - EMPLOYEE BENEFITS	455,629	558,745	549,335	599,458	50,123
450 - SUPPLIES, MATERIALS & MEDIA	2,806	2,114	2,123	2,123	-
490 - EXPENSES NOT CLASSIFIED	173	-	-	-	-
550 - TRANSFER TO OTHER FUNDS	280	-	-	-	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	22,584	20,768	21,838	21,959	121
310 - CERTIFICATED SALARIES	13,569	13,962	14,417	13,963	(454)
360 - EMPLOYEE BENEFITS	7,016	6,806	7,421	7,996	575
450 - SUPPLIES, MATERIALS & MEDIA	2,000	-	-	-	-
300 - SUPPORT SERVICES - STUDENTS	646,516	645,808	663,080	671,325	8,245
310 - CERTIFICATED SALARIES	378,893	398,335	401,561	398,990	(2,571)
320 - NON-CERTIFIED SALARIES	74,748	80,596	84,921	84,921	-
360 - EMPLOYEE BENEFITS	190,360	164,986	174,699	185,515	10,816
450 - SUPPLIES, MATERIALS & MEDIA	2,514	1,891	1,899	1,899	-
350 - SUPPORT SERVICES - INSTRUCTION	32,291	23,517	25,046	25,046	-
310 - CERTIFICATED SALARIES	5,758	-	-	-	-
320 - NON-CERTIFIED SALARIES	1,001	751	-	-	-
360 - EMPLOYEE BENEFITS	608	229	-	-	-
410 - PROFESSIONAL & TECHNICAL SERVICES	110	-	-	-	-
430 - UTILITIES	22,688	21,384	23,888	23,888	-
450 - SUPPLIES, MATERIALS & MEDIA	2,126	1,153	1,158	1,158	-
400 - SCHOOL ADMINISTRATION	350,001	361,059	379,842	377,162	(2,680)
310 - CERTIFICATED SALARIES	276,196	285,360	298,648	291,437	(7,211)
360 - EMPLOYEE BENEFITS	73,804	75,699	81,194	85,725	4,531
450 - SCHOOL ADMINISTRATIVE SUPPORT	403,420	451,461	465,630	483,050	17,420
320 - NON-CERTIFIED SALARIES	219,623	243,021	244,038	244,038	-
360 - EMPLOYEE BENEFITS	151,707	178,888	191,486	208,906	17,420
430 - UTILITIES	743	2,146	2,161	2,161	-
440 - PURCHASED SERVICES	22,448	19,468	19,468	19,468	-
450 - SUPPLIES, MATERIALS & MEDIA	8,898	7,938	8,477	8,477	-
600 - OPERATIONS & MAINTENANCE	670,863	728,791	749,590	763,980	14,390
320 - NON-CERTIFIED SALARIES	191,138	198,372	198,372	198,372	-
360 - EMPLOYEE BENEFITS	137,383	134,262	144,029	158,419	14,390
430 - UTILITIES	24,439	36,809	48,611	48,611	-
435 - ENERGY	304,354	332,760	350,703	350,703	-
440 - PURCHASED SERVICES	3,148	14,788	7,875	7,875	-
450 - SUPPLIES, MATERIALS & MEDIA	10,401	11,800	-	-	-
700 - STUDENT ACTIVITIES	60,965	59,282	65,036	85,036	20,000
310 - CERTIFICATED SALARIES	45,992	45,041	50,125	70,125	20,000
360 - EMPLOYEE BENEFITS	7,025	6,741	14,911	14,911	-
425 - STUDENT TRAVEL	212	-	-	-	-
490 - EXPENSES NOT CLASSIFIED	7,735	7,500	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 8,082,639	\$ 8,190,331	\$ 8,240,137	\$ 8,408,493	\$ 168,356

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

073 - MAT-SU CAREER & TECHNICAL HIGH SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	7,550,058	7,591,265	7,695,959	7,864,315	168,356
NON-PERSONNEL DISCRETIONARY	158,010	173,857	93,633	93,633	-
UTILITIES	343,254	381,210	414,371	414,371	-
DISTRICT MANAGED CONTRACTS	31,318	43,999	36,174	36,174	-
LOCATION EXPENDITURE TOTAL	\$ 8,082,639	\$ 8,190,331	\$ 8,240,137	\$ 8,408,493	\$ 168,356
AVERAGE CLASS SIZE	19.351	20.928	20.865	20.865	-
ADM ENROLLMENT	710.95	706.10	704.00	704.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 11,368.79	\$ 11,599.39	\$ 11,704.74	\$ 11,943.88	\$ 239.14

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	47.74	44.74	43.74	43.74	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	2.00	2.00	2.00	2.00	-
CLASSROOM TEACHER	22.00	21.00	21.00	21.00	-
SPED TEACHER	5.00	5.00	4.00	4.00	-
SPECIALIST - SCHOOL	14.74	12.74	12.74	12.74	-
COUNSELOR	3.00	3.00	3.00	3.00	-
NURSE	1.00	1.00	1.00	1.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	19.25	21.00	21.00	21.00	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	1.00	1.00	1.00	1.00	-
INSTRUCTIONAL AIDE	8.75	10.50	10.50	10.50	-
SUPPORT STAFF	5.00	5.00	5.00	5.00	-
CUSTODIAL STAFF	4.50	4.50	4.50	4.50	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	66.99	65.74	64.74	64.74	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

077 - MAT-SU DAY SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	773	-	-	-	-
310 - CERTIFICATED SALARIES	750	-	-	-	-
360 - EMPLOYEE BENEFITS	23	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	-	-	-	-	-
200 - SPECIAL EDUCATION INSTRUCTION	2,540,861	1,654,010	1,751,396	1,797,942	46,546
310 - CERTIFICATED SALARIES	1,003,473	681,664	689,364	689,364	-
320 - NON-CERTIFIED SALARIES	651,532	384,316	417,913	417,913	-
360 - EMPLOYEE BENEFITS	853,982	561,374	616,719	663,265	46,546
410 - PROFESSIONAL & TECHNICAL SERVICES	-	110	200	200	-
420 - STAFF TRAVEL	-	768	1,500	1,500	-
425 - STUDENT TRAVEL	-	2,125	2,000	2,000	-
430 - UTILITIES	292	298	200	200	-
440 - PURCHASED SERVICES	-	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	28,983	21,655	21,500	21,500	-
490 - EXPENSES NOT CLASSIFIED	2,600	1,700	2,000	2,000	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	28,042	10,706	17,130	17,810	680
310 - CERTIFICATED SALARIES	-	7,000	11,247	11,247	-
320 - NON-CERTIFIED SALARIES	19,540	-	-	-	-
360 - EMPLOYEE BENEFITS	6,016	3,706	5,883	6,563	680
450 - SUPPLIES, MATERIALS & MEDIA	2,486	-	-	-	-
300 - SUPPORT SERVICES - STUDENTS	156,145	163,386	212,035	215,887	3,852
310 - CERTIFICATED SALARIES	35,178	39,665	63,733	63,733	-
320 - NON-CERTIFIED SALARIES	74,835	76,900	82,925	82,925	-
360 - EMPLOYEE BENEFITS	45,635	46,396	64,927	68,779	3,852
450 - SUPPLIES, MATERIALS & MEDIA	497	425	450	450	-
350 - SUPPORT SERVICES - INSTRUCTION	13,397	10,918	12,065	12,065	-
310 - CERTIFICATED SALARIES	175	-	-	-	-
360 - EMPLOYEE BENEFITS	5	-	-	-	-
420 - STAFF TRAVEL	-	450	250	250	-
430 - UTILITIES	13,216	10,468	11,815	11,815	-
400 - SCHOOL ADMINISTRATION	102	147,269	149,339	149,339	-
310 - CERTIFICATED SALARIES	-	123,297	126,834	126,834	-
360 - EMPLOYEE BENEFITS	-	23,759	22,255	22,255	-
450 - SUPPLIES, MATERIALS & MEDIA	102	213	250	250	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	130,683	137,260	143,100	146,929	3,829
320 - NON-CERTIFIED SALARIES	73,492	79,810	83,326	83,326	-
360 - EMPLOYEE BENEFITS	50,413	50,905	53,382	57,211	3,829
430 - UTILITIES	146	128	-	-	-
440 - PURCHASED SERVICES	6,132	5,992	5,992	5,992	-
450 - SUPPLIES, MATERIALS & MEDIA	500	425	400	400	-
600 - OPERATIONS & MAINTENANCE	154,799	124,316	113,103	112,954	(149)
320 - NON-CERTIFIED SALARIES	47,897	33,027	29,409	29,409	-
360 - EMPLOYEE BENEFITS	42,518	12,809	9,141	8,992	(149)
430 - UTILITIES	3,740	5,244	6,247	6,247	-
435 - ENERGY	56,487	66,996	64,406	64,406	-
440 - PURCHASED SERVICES	420	3,090	750	750	-
450 - SUPPLIES, MATERIALS & MEDIA	3,736	3,150	3,150	3,150	-
700 - STUDENT ACTIVITIES	1,506	440	-	-	-
425 - STUDENT TRAVEL	936	-	-	-	-
490 - EXPENSES NOT CLASSIFIED	570	440	-	-	-
LOCATION EXPENDITURE TOTAL \$	\$ 3,026,308	\$ 2,248,305	\$ 2,398,168	\$ 2,452,926	\$ 54,758

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

077 - MAT-SU DAY SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	2,901,749	2,123,353	2,275,808	2,330,566	54,758
NON-PERSONNEL DISCRETIONARY	44,563	33,162	33,150	33,150	-
UTILITIES	73,164	80,903	81,673	81,673	-
DISTRICT MANAGED CONTRACTS	6,832	10,887	7,537	7,537	-
LOCATION EXPENDITURE TOTAL	\$ 3,026,308	\$ 2,248,305	\$ 2,398,168	\$ 2,452,926	\$ 54,758
AVERAGE CLASS SIZE	N/A	N/A	N/A	N/A	N/A
ADM ENROLLMENT	70.95	43.65	34.00	34.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 42,654.09	\$ 51,507.56	\$ 70,534.35	\$ 72,144.88	\$ 1,610.53

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	12.50	10.00	10.00	10.00	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	-	1.00	1.00	1.00	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	12.00	8.00	8.00	8.00	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	0.50	1.00	1.00	1.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	20.63	12.88	12.88	12.88	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	1.00	1.00	1.00	1.00	-
INSTRUCTIONAL AIDE	16.63	9.63	9.63	9.63	-
SUPPORT STAFF	2.00	1.50	1.50	1.50	-
CUSTODIAL STAFF	1.00	0.75	0.75	0.75	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	33.13	22.88	22.88	22.88	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

078 - FRONTERAS SPANISH IMMERSION CHARTER

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	2,786,140	2,963,768	2,679,551	2,694,444	14,893
310 - CERTIFICATED SALARIES	1,425,218	1,515,892	1,531,787	1,544,172	12,385
320 - NON-CERTIFIED SALARIES	240,868	247,939	253,956	254,721	765
360 - EMPLOYEE BENEFITS	766,830	787,372	808,663	878,865	70,202
420 - STAFF TRAVEL	543	4,014	-	-	-
430 - UTILITIES	120	253	-	-	-
440 - PURCHASED SERVICES	8,605	1,676	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	336,955	405,203	85,145	16,686	(68,459)
490 - EXPENSES NOT CLASSIFIED	7,000	1,419	-	-	-
200 - SPECIAL EDUCATION INSTRUCTION	72,776	77,067	77,573	80,688	3,115
310 - CERTIFICATED SALARIES	50,247	52,994	53,031	54,232	1,201
360 - EMPLOYEE BENEFITS	22,529	24,073	24,542	26,456	1,914
220 - SPECIAL EDUCATION SUPPORT SERVICES	-	-	-	58,275	58,275
410 - PROFESSIONAL & TECHNICAL SERVICES	-	-	-	58,275	58,275
300 - SUPPORT SERVICES - STUDENTS	132,142	135,969	99,802	129,210	29,408
310 - CERTIFICATED SALARIES	4,538	-	-	-	-
320 - NON-CERTIFIED SALARIES	89,511	106,150	72,810	98,096	25,286
360 - EMPLOYEE BENEFITS	26,470	29,031	26,992	31,114	4,122
410 - PROFESSIONAL & TECHNICAL SERVICES	3,451	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	8,171	788	-	-	-
350 - SUPPORT SERVICES - INSTRUCTION	88,271	86,737	8,509	96,716	88,207
310 - CERTIFICATED SALARIES	50,247	53,344	1,276	54,232	52,956
360 - EMPLOYEE BENEFITS	22,530	24,086	1,293	27,499	26,206
430 - UTILITIES	14,985	9,307	5,940	14,985	9,045
450 - SUPPLIES, MATERIALS & MEDIA	509	-	-	-	-
400 - SCHOOL ADMINISTRATION	159,840	165,916	172,323	178,541	6,218
310 - CERTIFICATED SALARIES	113,264	115,912	122,983	124,223	1,240
360 - EMPLOYEE BENEFITS	44,093	46,430	49,340	54,318	4,978
420 - STAFF TRAVEL	243	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	1,965	2,659	-	-	-
490 - EXPENSES NOT CLASSIFIED	275	915	-	-	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	268,612	236,827	133,153	211,416	78,263
320 - NON-CERTIFIED SALARIES	159,118	146,548	101,611	137,798	36,187
360 - EMPLOYEE BENEFITS	89,360	73,247	31,542	73,618	42,076
430 - UTILITIES	10,717	10,328	-	-	-
440 - PURCHASED SERVICES	9,401	5,009	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	15	1,695	-	-	-
550 - DISTRICT ADMINISTRATIVE SUPPORT	165,386	154,222	136,047	158,603	22,556
495 - INDIRECT COST	165,386	154,222	136,047	158,603	22,556
600 - OPERATIONS & MAINTENANCE	344,973	249,985	190,341	217,731	27,390
320 - NON-CERTIFIED SALARIES	73,220	80,614	82,213	82,213	-
360 - EMPLOYEE BENEFITS	50,560	55,680	58,178	62,007	3,829
430 - UTILITIES	11,458	13,949	9,450	9,040	(410)
435 - ENERGY	38,107	50,000	40,500	39,500	(1,000)
440 - PURCHASED SERVICES	92,283	28,926	-	-	-
445 - INSURANCE & BOND PREMIUMS	21,714	-	-	24,971	24,971
450 - SUPPLIES, MATERIALS & MEDIA	57,631	20,816	-	-	-
700 - STUDENT ACTIVITIES	3,260	3,638	-	-	-
310 - CERTIFICATED SALARIES	2,828	3,162	-	-	-
360 - EMPLOYEE BENEFITS	432	476	-	-	-
900 - OTHER FINANCING USES	623,600	-	393,600	393,600	-
550 - TRANSFER TO OTHER FUNDS	623,600	-	393,600	393,600	-
LOCATION EXPENDITURE TOTAL \$	\$ 4,644,999	\$ 4,074,129	\$ 3,890,899	\$ 4,219,224	\$ 328,325

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

078 - FRONTERAS SPANISH IMMERSION CHARTER

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	3,204,052	3,362,950	3,220,217	3,503,564	283,347
NON-PERSONNEL DISCRETIONARY	1,375,936	634,943	614,792	652,135	37,343
UTILITIES	64,151	72,566	55,890	63,525	7,635
DISTRICT MANAGED CONTRACTS	860	3,670	-	-	-
LOCATION EXPENDITURE TOTAL \$	4,644,999 \$	4,074,129 \$	3,890,899 \$	4,219,224 \$	328,325
AVERAGE CLASS SIZE	19.143	18.289	18.529	18.000	(0.53)
ADM ENROLLMENT	335.00	320.05	315.00	315.00	-
ANNUAL COST PER ADM ENROLLMENT \$	13,865.67 \$	12,729.66 \$	12,352.06 \$	13,394.36 \$	1,042.30

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	19.00	19.00	18.50	19.00	0.50
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	1.00	1.00	1.00	1.00	-
CLASSROOM TEACHER	17.00	17.00	17.00	17.00	-
SPED TEACHER	0.50	0.50	0.50	0.50	-
SPECIALIST - SCHOOL	0.50	0.50	-	0.50	0.50
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	13.63	13.94	12.06	13.94	1.88
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	8.63	8.94	8.06	8.94	0.88
SUPPORT STAFF	3.00	3.00	2.00	3.00	1.00
CUSTODIAL STAFF	2.00	2.00	2.00	2.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	32.63	32.94	30.56	32.94	2.38

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

079 - MAT-SU MIDDLE COLLEGE

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	1,878,580	2,083,983	1,929,740	1,937,396	7,656
310 - CERTIFICATED SALARIES	213,020	222,475	216,935	216,935	-
320 - NON-CERTIFIED SALARIES	-	425	-	-	-
360 - EMPLOYEE BENEFITS	88,964	96,944	100,280	107,936	7,656
410 - PROFESSIONAL & TECHNICAL SERVICES	1,491,705	1,667,550	1,468,610	1,468,610	-
425 - STUDENT TRAVEL	1,882	850	750	750	-
430 - UTILITIES	-	170	700	700	-
440 - PURCHASED SERVICES	-	850	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	83,009	93,494	141,165	141,165	-
490 - EXPENSES NOT CLASSIFIED	-	1,225	1,300	1,300	-
300 - SUPPORT SERVICES - STUDENTS	159,621	166,861	167,995	171,824	3,829
310 - CERTIFICATED SALARIES	113,580	116,808	114,330	114,330	-
360 - EMPLOYEE BENEFITS	46,041	49,840	53,373	57,202	3,829
450 - SUPPLIES, MATERIALS & MEDIA	-	213	292	292	-
350 - SUPPORT SERVICES - INSTRUCTION	16,521	12,922	14,458	14,458	-
310 - CERTIFICATED SALARIES	1,500	-	-	-	-
360 - EMPLOYEE BENEFITS	36	18	-	-	-
420 - STAFF TRAVEL	-	-	150	150	-
430 - UTILITIES	14,985	12,540	14,008	14,008	-
490 - EXPENSES NOT CLASSIFIED	-	364	300	300	-
400 - SCHOOL ADMINISTRATION	179,849	213,537	218,055	220,586	2,531
310 - CERTIFICATED SALARIES	145,086	147,525	154,837	154,837	-
360 - EMPLOYEE BENEFITS	28,595	53,262	57,018	59,549	2,531
410 - PROFESSIONAL & TECHNICAL SERVICES	2,200	2,975	-	-	-
420 - STAFF TRAVEL	3,968	8,500	5,000	5,000	-
450 - SUPPLIES, MATERIALS & MEDIA	-	1,275	1,200	1,200	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	145,456	150,624	129,492	133,321	3,829
320 - NON-CERTIFIED SALARIES	64,484	66,512	62,814	62,814	-
360 - EMPLOYEE BENEFITS	47,549	51,932	52,239	56,068	3,829
420 - STAFF TRAVEL	-	595	100	100	-
430 - UTILITIES	-	170	100	100	-
440 - PURCHASED SERVICES	19,548	20,602	12,539	12,539	-
450 - SUPPLIES, MATERIALS & MEDIA	12,676	9,613	500	500	-
490 - EXPENSES NOT CLASSIFIED	1,200	1,200	1,200	1,200	-
600 - OPERATIONS & MAINTENANCE	30,764	30,595	30,000	30,000	-
440 - PURCHASED SERVICES	30,000	30,000	30,000	30,000	-
450 - SUPPLIES, MATERIALS & MEDIA	764	595	-	-	-
700 - STUDENT ACTIVITIES	7,475	3,055	-	-	-
310 - CERTIFICATED SALARIES	1,502	-	-	-	-
320 - NON-CERTIFIED SALARIES	3,403	-	-	-	-
360 - EMPLOYEE BENEFITS	530	-	-	-	-
425 - STUDENT TRAVEL	-	835	-	-	-
490 - EXPENSES NOT CLASSIFIED	2,040	2,220	-	-	-
LOCATION EXPENDITURE TOTAL \$	2,418,266 \$	2,661,577 \$	2,489,740 \$	2,507,585 \$	17,845

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

079 - MAT-SU MIDDLE COLLEGE

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	754,289	805,316	811,826	829,671	17,845
NON-PERSONNEL DISCRETIONARY	124,652	146,722	165,307	165,307	-
UTILITIES	14,985	12,540	14,008	14,008	-
DISTRICT MANAGED CONTRACTS	1,524,339	1,697,539	1,498,599	1,498,599	-
LOCATION EXPENDITURE TOTAL \$	2,418,266 \$	2,662,117 \$	2,489,740 \$	2,507,585 \$	17,845
AVERAGE CLASS SIZE	111.500	113.750	114.000	114.000	-
ADM ENROLLMENT	223.00	227.50	228.00	228.00	-
ANNUAL COST PER ADM ENROLLMENT \$	10,844.24 \$	11,701.61 \$	10,919.91 \$	10,998.18 \$	78.27

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	4.00	4.00	4.00	4.00	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	1.00	1.00	1.00	1.00	-
CLASSROOM TEACHER	2.00	2.00	2.00	2.00	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	1.00	1.00	1.00	1.00	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	1.00	1.00	1.00	1.00	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	-	-	-	-	-
SUPPORT STAFF	1.00	1.00	1.00	1.00	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	5.00	5.00	5.00	5.00	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

080 - JOE REDINGTON SR. JR/SR HIGH SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	3,168,466	2,917,707	3,002,698	3,040,964	38,266
310 - CERTIFICATED SALARIES	2,171,228	2,043,159	2,058,392	2,027,586	(30,806)
360 - EMPLOYEE BENEFITS	920,963	800,380	875,562	944,634	69,072
420 - STAFF TRAVEL	1,227	1,275	1,000	1,000	-
425 - STUDENT TRAVEL	43	-	-	-	-
430 - UTILITIES	26	425	300	300	-
440 - PURCHASED SERVICES	3,603	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	71,369	70,543	67,444	67,444	-
490 - EXPENSES NOT CLASSIFIED	8	1,925	-	-	-
200 - SPECIAL EDUCATION INSTRUCTION	1,116,073	1,341,157	1,406,378	1,452,958	46,580
310 - CERTIFICATED SALARIES	488,506	482,529	474,914	474,914	-
320 - NON-CERTIFIED SALARIES	238,922	369,380	430,153	430,153	-
360 - EMPLOYEE BENEFITS	386,300	487,973	500,111	546,691	46,580
450 - SUPPLIES, MATERIALS & MEDIA	2,344	1,275	1,200	1,200	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	21,630	22,446	-	-	-
310 - CERTIFICATED SALARIES	13,119	15,263	-	-	-
320 - NON-CERTIFIED SALARIES	191	-	-	-	-
360 - EMPLOYEE BENEFITS	6,320	7,183	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	2,000	-	-	-	-
300 - SUPPORT SERVICES - STUDENTS	707,085	671,601	538,428	683,327	144,899
310 - CERTIFICATED SALARIES	369,337	403,285	314,561	311,537	(3,024)
320 - NON-CERTIFIED SALARIES	75,673	33,175	25,441	104,559	79,118
360 - EMPLOYEE BENEFITS	210,709	177,886	143,821	212,626	68,805
410 - PROFESSIONAL & TECHNICAL SERVICES	50,000	56,405	53,605	53,605	-
420 - STAFF TRAVEL	305	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	1,059	850	1,000	1,000	-
350 - SUPPORT SERVICES - INSTRUCTION	173,358	172,234	29,909	23,888	(6,021)
310 - CERTIFICATED SALARIES	104,971	104,845	591	-	(591)
320 - NON-CERTIFIED SALARIES	-	500	-	-	-
360 - EMPLOYEE BENEFITS	44,811	42,455	5,430	-	(5,430)
430 - UTILITIES	22,688	21,384	23,888	23,888	-
450 - SUPPLIES, MATERIALS & MEDIA	888	3,050	-	-	-
400 - SCHOOL ADMINISTRATION	580,117	597,520	431,991	444,226	12,235
310 - CERTIFICATED SALARIES	431,305	442,857	317,647	321,684	4,037
360 - EMPLOYEE BENEFITS	148,793	154,663	114,344	122,542	8,198
450 - SUPPLIES, MATERIALS & MEDIA	19	-	-	-	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	307,831	356,743	373,635	388,727	15,092
320 - NON-CERTIFIED SALARIES	185,780	201,607	209,859	209,859	-
360 - EMPLOYEE BENEFITS	105,812	137,842	146,482	161,574	15,092
440 - PURCHASED SERVICES	16,239	17,294	17,294	17,294	-
600 - OPERATIONS & MAINTENANCE	683,157	668,398	654,428	664,287	9,859
320 - NON-CERTIFIED SALARIES	210,576	204,844	201,727	201,727	-
360 - EMPLOYEE BENEFITS	116,086	104,080	117,301	127,160	9,859
430 - UTILITIES	25,845	29,888	31,077	31,077	-
435 - ENERGY	255,918	272,371	255,673	255,673	-
440 - PURCHASED SERVICES	63,248	46,215	39,650	39,650	-
450 - SUPPLIES, MATERIALS & MEDIA	11,484	11,000	9,000	9,000	-
700 - STUDENT ACTIVITIES	435,779	388,385	323,810	420,810	97,000
310 - CERTIFICATED SALARIES	151,372	168,741	265,175	285,175	20,000
320 - NON-CERTIFIED SALARIES	133,773	102,374	-	-	-
360 - EMPLOYEE BENEFITS	34,337	39,160	58,635	60,635	2,000
425 - STUDENT TRAVEL	108,037	75,000	-	75,000	75,000
440 - PURCHASED SERVICES	4,000	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	810	-	-	-	-
490 - EXPENSES NOT CLASSIFIED	3,450	3,110	-	-	-
LOCATION EXPENDITURE TOTAL \$	7,193,495 \$	7,136,191 \$	6,761,277 \$	7,119,187 \$	357,910

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

080 - JOE REDINGTON SR. JR/SR HIGH SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	6,548,886	6,523,649	6,260,146	6,543,056	282,910
NON-PERSONNEL DISCRETIONARY	210,671	168,985	79,944	154,944	75,000
UTILITIES	297,862	315,483	304,418	304,418	-
DISTRICT MANAGED CONTRACTS	136,076	128,074	116,769	116,769	-
LOCATION EXPENDITURE TOTAL	\$ 7,193,495	\$ 7,136,191	\$ 6,761,277	\$ 7,119,187	\$ 357,910
AVERAGE CLASS SIZE	20.014	21.485	21.045	21.045	-
ADM ENROLLMENT	500.36	494.15	463.00	463.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 14,376.64	\$ 14,441.35	\$ 14,603.19		\$ (14,603.19)

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 SUPERINTENDENT PROPOSED	CHANGE FROM PROPOSED
CERTIFICATED FTE	38.00	35.85	32.00	32.00	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	3.00	3.00	2.00	2.00	-
CLASSROOM TEACHER	21.00	19.00	19.00	19.00	-
SPED TEACHER	7.00	7.00	6.00	6.00	-
SPECIALIST - SCHOOL	4.00	4.00	3.00	3.00	-
COUNSELOR	2.00	2.00	2.00	2.00	-
NURSE	1.00	0.85	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	18.13	19.75	19.75	20.75	1.00
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	1.00	-	-	1.00	1.00
INSTRUCTIONAL AIDE	8.63	11.25	11.25	11.25	-
SUPPORT STAFF	4.00	4.00	4.00	4.00	-
CUSTODIAL STAFF	4.50	4.50	4.50	4.50	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	56.13	55.60	51.75	52.75	1.00

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

091 - MAT-SU CENTRAL SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	9,343,354	13,506,768	11,860,595	11,634,444	(226,151)
310 - CERTIFICATED SALARIES	2,121,768	2,003,816	2,030,483	1,848,234	(182,249)
320 - NON-CERTIFIED SALARIES	74,608	47,214	53,841	53,841	-
360 - EMPLOYEE BENEFITS	840,937	815,162	871,671	827,769	(43,902)
410 - PROFESSIONAL & TECHNICAL SERVICES	2,660,335	3,220,826	2,400,500	2,400,500	-
420 - STAFF TRAVEL	4,755	3,013	4,500	4,500	-
425 - STUDENT TRAVEL	240,147	156,117	201,500	201,500	-
430 - UTILITIES	590,564	300,000	600,000	600,000	-
440 - PURCHASED SERVICES	31,291	35,139	4,750	4,750	-
450 - SUPPLIES, MATERIALS & MEDIA	1,535,359	6,098,505	5,323,800	5,323,800	-
480 - STIPENDS & TUITION (STUDENT)	136,481	105,033	67,550	67,550	-
490 - EXPENSES NOT CLASSIFIED	1,100,202	721,943	302,000	302,000	-
550 - TRANSFER TO OTHER FUNDS	6,908	-	-	-	-
200 - SPECIAL EDUCATION INSTRUCTION	538,006	557,316	569,010	584,228	15,218
310 - CERTIFICATED SALARIES	373,482	383,599	384,321	384,321	-
360 - EMPLOYEE BENEFITS	164,524	173,717	184,689	199,907	15,218
300 - SUPPORT SERVICES - STUDENTS	742,372	589,405	594,022	605,061	11,039
310 - CERTIFICATED SALARIES	545,544	434,937	427,345	427,345	-
360 - EMPLOYEE BENEFITS	196,659	153,775	166,177	177,216	11,039
420 - STAFF TRAVEL	-	363	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	168	330	500	500	-
350 - SUPPORT SERVICES - INSTRUCTION	231,638	224,724	226,989	223,965	(3,024)
310 - CERTIFICATED SALARIES	111,209	109,337	106,533	103,509	(3,024)
320 - NON-CERTIFIED SALARIES	50,343	54,182	57,101	57,101	-
360 - EMPLOYEE BENEFITS	32,457	32,128	33,554	33,554	-
430 - UTILITIES	21,096	16,830	18,801	18,801	-
440 - PURCHASED SERVICES	575	661	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	15,958	11,520	11,000	11,000	-
490 - EXPENSES NOT CLASSIFIED	-	66	-	-	-
400 - SCHOOL ADMINISTRATION	370,655	292,553	297,154	291,713	(5,441)
310 - CERTIFICATED SALARIES	274,288	213,257	213,805	204,208	(9,597)
360 - EMPLOYEE BENEFITS	96,037	76,487	79,899	84,055	4,156
410 - PROFESSIONAL & TECHNICAL SERVICES	-	550	500	500	-
420 - STAFF TRAVEL	-	1,251	1,000	1,000	-
450 - SUPPLIES, MATERIALS & MEDIA	-	212	750	750	-
490 - EXPENSES NOT CLASSIFIED	330	796	1,200	1,200	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	1,094,853	1,033,052	1,049,242	1,080,913	31,671
320 - NON-CERTIFIED SALARIES	640,979	607,834	595,803	595,803	-
360 - EMPLOYEE BENEFITS	385,913	366,072	397,363	429,034	31,671
420 - STAFF TRAVEL	744	495	415	415	-
430 - UTILITIES	14,833	6,608	8,000	8,000	-
440 - PURCHASED SERVICES	17,875	26,351	17,661	17,661	-
450 - SUPPLIES, MATERIALS & MEDIA	33,757	25,370	28,500	28,500	-
490 - EXPENSES NOT CLASSIFIED	752	322	1,500	1,500	-
600 - OPERATIONS & MAINTENANCE	272,737	289,992	227,277	231,106	3,829
320 - NON-CERTIFIED SALARIES	60,666	81,980	88,132	88,132	-
360 - EMPLOYEE BENEFITS	57,063	66,962	59,983	63,812	3,829
430 - UTILITIES	24,588	23,580	27,982	27,982	-
435 - ENERGY	56,931	108,105	46,680	46,680	-
440 - PURCHASED SERVICES	18,724	3,865	-	-	-
445 - INSURANCE & BOND PREMIUMS	45,262	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	9,503	5,500	4,500	4,500	-
700 - STUDENT ACTIVITIES	14,798	36,809	-	-	-
310 - CERTIFICATED SALARIES	838	16,227	-	-	-
320 - NON-CERTIFIED SALARIES	2,614	4,938	-	-	-
360 - EMPLOYEE BENEFITS	326	2,914	-	-	-
490 - EXPENSES NOT CLASSIFIED	11,020	12,730	-	-	-
850 - DEBT SERVICES	613,118	-	-	-	-
532 - INTEREST ON LONG TERM DEBT	61,039	-	-	-	-
533 - PRINCIPLE ON LONG TERM DEBT	552,078	-	-	-	-
900 - OTHER FINANCING USES	-	-	592,310	592,310	-
562 - TRANSFER TO OTHER GOV UNITS	-	-	592,310	592,310	-
LOCATION EXPENDITURE TOTAL \$	\$ 13,221,531	\$ 16,530,619	\$ 15,416,599	\$ 15,243,740	\$ (172,859)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

091 - MAT-SU CENTRAL SCHOOL

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	6,030,256	5,644,538	5,750,700	5,577,841	(172,859)
NON-PERSONNEL DISCRETIONARY	6,446,772	10,723,540	8,969,965	8,969,965	-
UTILITIES	101,406	147,710	92,668	92,668	-
DISTRICT MANAGED CONTRACTS	643,097	14,831	603,266	603,266	-
LOCATION EXPENDITURE TOTAL \$	13,221,531	\$ 16,530,619	\$ 15,416,599	\$ 15,243,740	\$ (172,859)
AVERAGE CLASS SIZE	112.669	100.877	110.582	109.331	(1.25)
ADM ENROLLMENT	2,733.34	2,497.37	2,738.00	2,488.00	(250.00)
ANNUAL COST PER ADM ENROLLMENT \$	4,837.13	\$ 6,619.21	\$ 5,630.61	\$ 6,126.91	\$ 496.30

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	33.01	31.26	31.26	29.26	(2.00)
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	3.00	1.50	1.50	1.50	-
CLASSROOM TEACHER	21.26	23.76	23.76	21.76	(2.00)
SPED TEACHER	3.75	4.00	4.00	4.00	-
SPECIALIST - SCHOOL	3.00	1.00	1.00	1.00	-
COUNSELOR	2.00	1.00	1.00	1.00	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	13.99	15.35	15.35	15.35	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	2.49	2.35	2.35	2.35	-
SUPPORT STAFF	9.50	11.00	11.00	11.00	-
CUSTODIAL STAFF	2.00	2.00	2.00	2.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	47.00	46.61	46.61	44.61	(2.00)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

092 - MAT-SU HYBRID LEARNING ACADEMY

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	-	97,129	52,575	453,109	400,534
310 - CERTIFICATED SALARIES	-	45,394	-	260,989	260,989
360 - EMPLOYEE BENEFITS	-	13,710	-	139,545	139,545
410 - PROFESSIONAL & TECHNICAL SERVICES	-	160	2,000	2,000	-
420 - STAFF TRAVEL	-	1,212	-	-	-
440 - PURCHASED SERVICES	-	180	5,000	5,000	-
450 - SUPPLIES, MATERIALS & MEDIA	-	35,913	42,075	42,075	-
490 - EXPENSES NOT CLASSIFIED	-	560	3,500	3,500	-
300 - SUPPORT SERVICES - STUDENTS	-	164,832	161,232	291,860	130,628
310 - CERTIFICATED SALARIES	-	117,687	114,330	197,326	82,996
360 - EMPLOYEE BENEFITS	-	47,145	46,902	94,534	47,632
400 - SCHOOL ADMINISTRATION	-	112,551	103,775	107,764	3,989
310 - CERTIFICATED SALARIES	-	85,374	77,437	78,937	1,500
360 - EMPLOYEE BENEFITS	-	27,177	26,338	28,826	2,488
450 - SCHOOL ADMINISTRATIVE SUPPORT	-	48,208	53,909	56,924	3,015
320 - NON-CERTIFIED SALARIES	-	27,037	31,162	31,162	-
360 - EMPLOYEE BENEFITS	-	21,171	22,747	25,762	3,015
LOCATION EXPENDITURE TOTAL \$	-	\$ 422,720	\$ 371,491	\$ 909,656	\$ 538,165

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

092 - MAT-SU HYBRID LEARNING ACADEMY

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	-	384,695	318,916	857,081	538,165
NON-PERSONNEL DISCRETIONARY	-	38,025	52,575	52,575	-
UTILITIES	-	-	-	-	-
DISTRICT MANAGED CONTRACTS	-	-	-	-	-
LOCATION EXPENDITURE TOTAL	\$ -	\$ 422,720	\$ 371,491	\$ 909,656	\$ 538,165
AVERAGE CLASS SIZE	N/A	N/A	N/A	N/A	N/A
ADM ENROLLMENT	-	475.89	450.00	700.00	250.00
ANNUAL COST PER ADM ENROLLMENT	#DIV/0!	\$ 888.27	\$ 825.54	\$ 700.00	\$ (125.54)

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	-	1.50	1.50	5.50	4.00
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	-	0.50	0.50	0.50	-
CLASSROOM TEACHER	-	-	-	3.00	3.00
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	1.00	1.00	2.00	1.00
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	-	0.50	0.50	0.50	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	-	-	-	-	-
SUPPORT STAFF	-	0.50	0.50	0.50	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	-	2.00	2.00	6.00	4.00

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

198 - ADMINISTRATION ANNEX WEST

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
350 - SUPPORT SERVICES - INSTRUCTION	10,563	6,270	7,004	7,004	-
430 - UTILITIES	10,563	6,270	7,004	7,004	-
600 - OPERATIONS & MAINTENANCE	1,523	1,708	2,985	2,985	-
430 - UTILITIES	1,423	535	1,548	1,548	-
435 - ENERGY	-	-	1,124	1,124	-
440 - PURCHASED SERVICES	100	1,173	313	313	-
LOCATION EXPENDITURE TOTAL \$	12,086 \$	7,978 \$	9,989 \$	9,989 \$	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

198 - ADMINISTRATION ANNEX WEST

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	-	-	-	-	-
NON-PERSONNEL DISCRETIONARY	-	-	-	-	-
UTILITIES	11,699	8,536	9,392	9,392	-
DISTRICT MANAGED CONTRACTS	388	601	597	597	-
LOCATION EXPENDITURE TOTAL	\$ 12,086	\$ 9,137	\$ 9,989	\$ 9,989	\$ -
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,738.00	1.00
ANNUAL COST PER ADM ENROLLMENT	\$ 0.63	\$ 0.48	\$ 0.53	\$ 0.53	\$ 0.05

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	-	-	-	-	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	-	-	-	-	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	-	-	-	-	-
SUPPORT STAFF	-	-	-	-	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	-	-	-	-	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

501 DISTRICT WIDE SERVICES

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	4,420,220	4,696,623	4,982,593	5,420,219	437,626
310 - CERTIFICATED SALARIES	257,811	461,469	462,634	731,056	268,422
320 - NON-CERTIFIED SALARIES	2,737,146	2,341,384	2,482,470	2,482,470	-
360 - EMPLOYEE BENEFITS	304,848	289,689	421,299	504,613	83,314
410 - PROFESSIONAL & TECHNICAL SERVICES	-	12,000	-	-	-
440 - PURCHASED SERVICES	80	9,648	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	802,078	1,048,774	1,132,190	1,218,080	85,890
490 - EXPENSES NOT CLASSIFIED	318,257	533,659	484,000	484,000	-
200 - SPECIAL EDUCATION INSTRUCTION	1,123,153	940,748	947,284	2,219,191	1,271,907
320 - NON-CERTIFIED SALARIES	1,003,237	868,834	925,268	1,570,561	645,293
360 - EMPLOYEE BENEFITS	98,098	29,414	22,016	648,630	626,614
450 - SUPPLIES, MATERIALS & MEDIA	21,817	42,500	-	-	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	4,346,714	3,165,217	3,299,158	3,299,158	-
310 - CERTIFICATED SALARIES	350	-	-	-	-
320 - NON-CERTIFIED SALARIES	13,285	12,172	11,549	11,549	-
360 - EMPLOYEE BENEFITS	(7,267)	(14,985)	276	276	-
410 - PROFESSIONAL & TECHNICAL SERVICES	3,966,984	2,922,548	3,040,000	3,040,000	-
425 - STUDENT TRAVEL	1,500	-	-	-	-
440 - PURCHASED SERVICES	2,318	2,635	8,000	8,000	-
450 - SUPPLIES, MATERIALS & MEDIA	295,148	239,022	199,750	199,750	-
480 - STIPENDS & TUITION (STUDENT)	64,920	-	34,000	34,000	-
490 - EXPENSES NOT CLASSIFIED	9,826	3,825	5,583	5,583	-
300 - SUPPORT SERVICES - STUDENTS	179,026	227,569	225,125	225,125	-
310 - CERTIFICATED SALARIES	350	-	-	-	-
320 - NON-CERTIFIED SALARIES	159,624	181,773	203,643	203,643	-
360 - EMPLOYEE BENEFITS	(9,718)	(9,669)	4,846	4,846	-
425 - STUDENT TRAVEL	-	7,650	1,200	1,200	-
440 - PURCHASED SERVICES	3,855	9,556	3,700	3,700	-
450 - SUPPLIES, MATERIALS & MEDIA	24,915	38,259	11,736	11,736	-
350 - SUPPORT SERVICES - INSTRUCTION	1,976,010	897,744	503,819	503,204	(615)
310 - CERTIFICATED SALARIES	1,108,146	241,123	114,604	111,660	(2,944)
320 - NON-CERTIFIED SALARIES	77,916	59,183	60,089	60,089	-
360 - EMPLOYEE BENEFITS	458,230	89,582	58,752	61,081	2,329
410 - PROFESSIONAL & TECHNICAL SERVICES	34,308	-	-	-	-
420 - STAFF TRAVEL	-	141,453	-	-	-
430 - UTILITIES	149,525	92,400	170,374	170,374	-
440 - PURCHASED SERVICES	64,429	55,250	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	77,810	198,248	70,000	70,000	-
490 - EXPENSES NOT CLASSIFIED	-	14,555	30,000	30,000	-
510 - EQUIPMENT OVER \$5,000	5,647	5,950	-	-	-
400 - SCHOOL ADMINISTRATION	7,921	6,830	18,687	18,687	-
310 - CERTIFICATED SALARIES	20,190	16,854	18,253	18,253	-
360 - EMPLOYEE BENEFITS	(12,269)	(10,024)	434	434	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	124,769	125,261	143,904	143,904	-
320 - NON-CERTIFIED SALARIES	110,309	132,711	140,560	140,560	-
360 - EMPLOYEE BENEFITS	14,460	(7,450)	3,344	3,344	-
510 - DISTRICT ADMINISTRATION	291,698	(1,749)	-	-	-
310 - CERTIFICATED SALARIES	128,489	-	-	-	-
320 - NON-CERTIFIED SALARIES	74,282	-	-	-	-
360 - EMPLOYEE BENEFITS	88,927	(1,749)	-	-	-
550 - DISTRICT ADMINISTRATIVE SUPPORT	802,500	4,528,112	3,786,865	3,722,516	(64,349)
310 - CERTIFICATED SALARIES	(2,161)	-	-	-	-
320 - NON-CERTIFIED SALARIES	(1)	(8,579)	-	-	-
360 - EMPLOYEE BENEFITS	(8,808)	(18,626)	-	-	-
410 - PROFESSIONAL & TECHNICAL SERVICES	931,509	1,092,171	612,400	612,400	-
440 - PURCHASED SERVICES	470,467	1,069,300	906,885	932,404	25,519
445 - INSURANCE & BOND PREMIUMS	-	1,854,445	2,132,611	2,132,611	-
450 - SUPPLIES, MATERIALS & MEDIA	1,453,142	2,529,258	2,217,473	2,217,473	-
490 - EXPENSES NOT CLASSIFIED	40,856	500	-	-	-
495 - INDIRECT COST	(2,082,504)	(1,990,357)	(2,082,504)	(2,172,372)	(89,868)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

501 DISTRICT WIDE SERVICES

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
600 - OPERATIONS & MAINTENANCE	2,328,565	2,493,334	571,777	3,270,464	2,698,687
320 - NON-CERTIFIED SALARIES	91,232	45,231	146,185	54,198	(91,987)
360 - EMPLOYEE BENEFITS	11,740	(19,347)	9,303	1,290	(8,013)
430 - UTILITIES	90,982	67,368	5,874	9,230	3,356
440 - PURCHASED SERVICES	-	15,753	407,665	446,271	38,606
445 - INSURANCE & BOND PREMIUMS	2,134,611	2,383,935	-	2,741,525	2,741,525
450 - SUPPLIES, MATERIALS & MEDIA	-	394	2,750	17,950	15,200
700 - STUDENT ACTIVITIES	98,575	125,085	489,637	516,027	26,390
310 - CERTIFICATED SALARIES	46,819	64,557	128,405	111,005	(17,400)
320 - NON-CERTIFIED SALARIES	14,238	7,325	7,731	7,731	-
360 - EMPLOYEE BENEFITS	5,261	10,846	27,501	23,791	(3,710)
425 - STUDENT TRAVEL	5,453	425	200,000	247,500	47,500
440 - PURCHASED SERVICES	8,432	9,133	26,000	26,000	-
450 - SUPPLIES, MATERIALS & MEDIA	-	867	-	-	-
490 - EXPENSES NOT CLASSIFIED	18,373	31,932	100,000	100,000	-
760 - STUDENT TRANSPORTATION	(110)	-	-	-	-
360 - EMPLOYEE BENEFITS	(110)	-	-	-	-
780 - COMMUNITY SERVICES	51	-	-	-	-
360 - EMPLOYEE BENEFITS	51	-	-	-	-
790 - FOOD SERVICES	(1,093)	-	-	-	-
360 - EMPLOYEE BENEFITS	(1,093)	-	-	-	-
850 - DEBT SERVICES	1,708,661	-	-	-	-
532 - INTEREST ON LONG TERM DEBT	253,538	-	-	-	-
533 - PRINCIPLE ON LONG TERM DEBT	1,455,123	-	-	-	-
900 - OTHER FINANCING USES	3,847,476	767,310	-	4,135,313	4,135,313
552 - TRANSFER TO SPECIAL REV FUNDS	-	377,760	-	635,313	635,313
554 - TRANSFER TO CAPITAL PROJECT FUND	3,847,476	389,550	-	1,000,000	1,000,000
556 - TRANSFER TO INTERNAL SERVICE FUND	-	-	-	2,500,000	2,500,000
LOCATION EXPENDITURE TOTAL	21,254,136	17,972,084	14,968,849	23,473,808	8,504,959

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

501 DISTRICT WIDE SERVICES

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	6,783,074	5,060,313	5,249,162	6,751,080	1,501,918
NON-PERSONNEL DISCRETIONARY	9,014,620	4,879,450	5,104,353	5,888,256	783,903
UTILITIES	240,507	102,183	170,374	170,374	-
DISTRICT MANAGED CONTRACTS	5,215,935	7,930,138	4,444,960	10,664,098	6,219,138
LOCATION EXPENDITURE TOTAL	\$ 21,254,136	\$ 17,972,084	\$ 14,968,849	\$ 23,473,808	\$ 8,504,959
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,737.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 1,113.92	\$ 943.92	\$ 798.89	\$ 1,252.81	\$ 453.91

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	CHANGE FROM CURRENT
CERTIFICATED FTE	14.00	7.00	4.00	7.00
DIRECTOR	-	-	-	-
ADMINISTRATOR	-	-	-	-
CLASSROOM TEACHER	3.00	6.00	3.00	3.00
SPED TEACHER	-	-	-	-
SPECIALIST - SCHOOL	11.00	-	-	-
COUNSELOR	-	-	-	-
NURSE	-	-	-	-
SPECIALIST - DEPARTMENT	-	1.00	1.00	1.00
NON-CERTIFICATED FTE	1.00	-	-	14.00
SCHOOL BOARD	-	-	-	-
DIRECTOR	-	-	-	-
SUPERVISOR	-	-	-	-
INSTRUCTIONAL AIDE	-	-	-	14.00
SUPPORT STAFF	-	-	-	-
CUSTODIAL STAFF	-	-	-	-
SPECIALIST - DEPARTMENT	1.00	-	-	-
LOCATION STAFFING FTE TOTAL	15.00	7.00	4.00	21.00

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MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

502 - FEDERAL PROGRAMS

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	1,631,125	18,129	6,500	6,500	-
310 - CERTIFICATED SALARIES	1,115,561	-	-	-	-
320 - NON-CERTIFIED SALARIES	5,061	1,186	-	-	-
360 - EMPLOYEE BENEFITS	500,493	412	-	-	-
410 - PROFESSIONAL & TECHNICAL SERVICES	3,344	3,500	3,500	3,500	-
420 - STAFF TRAVEL	5,897	6,500	3,000	3,000	-
450 - SUPPLIES, MATERIALS & MEDIA	771	6,531	-	-	-
300 - SUPPORT SERVICES - STUDENTS	6,250	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	6,250	-	-	-	-
350 - SUPPORT SERVICES - INSTRUCTION	54,332	312,188	434,488	445,878	11,390
310 - CERTIFICATED SALARIES	42,153	215,224	300,439	300,439	-
360 - EMPLOYEE BENEFITS	11,799	96,964	134,049	145,439	11,390
420 - STAFF TRAVEL	380	-	-	-	-
550 - DISTRICT ADMINISTRATIVE SUPPORT	134,992	132,101	146,454	147,222	768
320 - NON-CERTIFIED SALARIES	91,823	95,487	97,961	97,961	-
360 - EMPLOYEE BENEFITS	30,413	29,373	31,673	32,441	768
430 - UTILITIES	47	926	500	500	-
440 - PURCHASED SERVICES	4,212	4,072	5,020	5,020	-
450 - SUPPLIES, MATERIALS & MEDIA	8,497	2,243	11,300	11,300	-
700 - STUDENT ACTIVITIES	6,782	26,584	33,002	33,002	-
310 - CERTIFICATED SALARIES	3,872	11,116	22,620	22,620	-
360 - EMPLOYEE BENEFITS	579	5,545	4,823	4,823	-
450 - SUPPLIES, MATERIALS & MEDIA	2,330	9,923	5,559	5,559	-
LOCATION EXPENDITURE TOTAL	\$ 1,833,481	\$ 489,002	\$ 620,444	\$ 632,602	\$ 12,158

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

502 - FEDERAL PROGRAMS

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	1,801,754	1,456,967	591,565	603,723	12,158
NON-PERSONNEL DISCRETIONARY	27,516	29,623	23,859	23,859	-
UTILITIES	-	-	-	-	-
DISTRICT MANAGED CONTRACTS	4,212	4,072	5,020	5,020	-
LOCATION EXPENDITURE TOTAL	\$ 1,833,481	\$ 1,490,662	\$ 620,444	\$ 632,602	\$ 12,158
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,737.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 96.09	\$ 78.29	\$ 33.11	\$ 33.76	\$ 0.65

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	14.25	3.00	3.00	3.00	-
DIRECTOR	0.25	-	-	-	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	14.00	3.00	3.00	3.00	-
NON-CERTIFICATED FTE	2.60	1.00	1.00	1.00	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	1.00	1.00	1.00	1.00	-
INSTRUCTIONAL AIDE	0.75	-	-	-	-
SUPPORT STAFF	0.85	-	-	-	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	16.85	4.00	4.00	4.00	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

503 - SPECIAL EDUCATION OFFICE

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
200 - SPECIAL EDUCATION INSTRUCTION	1,199,074	1,585,412	1,162,463	1,192,370	29,907
310 - CERTIFICATED SALARIES	350,962	672,376	341,543	341,543	-
320 - NON-CERTIFIED SALARIES	410,818	442,676	429,651	429,651	-
360 - EMPLOYEE BENEFITS	417,845	444,371	391,269	421,176	29,907
410 - PROFESSIONAL & TECHNICAL SERVICES	-	20,212	-	-	-
420 - STAFF TRAVEL	2,653	251	-	-	-
425 - STUDENT TRAVEL	-	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	8,044	136	-	-	-
490 - EXPENSES NOT CLASSIFIED	8,753	5,391	-	-	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	11,902,635	10,792,716	10,739,327	10,912,568	173,241
310 - CERTIFICATED SALARIES	5,869,874	5,742,208	5,520,419	5,518,753	(1,666)
320 - NON-CERTIFIED SALARIES	2,130,502	1,591,916	1,680,904	1,680,904	-
360 - EMPLOYEE BENEFITS	3,580,137	3,194,879	3,239,682	3,414,589	174,907
410 - PROFESSIONAL & TECHNICAL SERVICES	185,888	152,145	50,000	50,000	-
420 - STAFF TRAVEL	109,983	73,455	100,000	100,000	-
425 - STUDENT TRAVEL	898	737	-	-	-
430 - UTILITIES	7	77	-	-	-
440 - PURCHASED SERVICES	376	8,465	8,000	8,000	-
450 - SUPPLIES, MATERIALS & MEDIA	21,661	28,834	140,322	140,322	-
490 - EXPENSES NOT CLASSIFIED	3,311	-	-	-	-
350 - SUPPORT SERVICES - INSTRUCTION	631	15	-	-	-
310 - CERTIFICATED SALARIES	613	-	-	-	-
360 - EMPLOYEE BENEFITS	19	15	-	-	-
550 - DISTRICT ADMINISTRATIVE SUPPORT	8,831	7,849	-	-	-
430 - UTILITIES	2,469	1,733	-	-	-
440 - PURCHASED SERVICES	6,362	6,116	-	-	-
LOCATION EXPENDITURE TOTAL \$	\$ 13,111,172	\$ 12,385,992	\$ 11,901,790	\$ 12,104,937	\$ 203,147

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

503 - SPECIAL EDUCATION OFFICE

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	12,763,491	12,076,400	11,603,468	11,806,616	203,148
NON-PERSONNEL DISCRETIONARY	341,318	291,330	298,322	298,322	-
UTILITIES	-	-	-	-	-
DISTRICT MANAGED CONTRACTS	6,362	6,116	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 13,111,172	\$ 12,373,846	\$ 11,901,790	\$ 12,104,938	\$ 203,148
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,737.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 687.15	\$ 649.89	\$ 635.20	\$ 646.04	\$ 10.84

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	59.45	57.90	51.90	51.45	(0.45)
DIRECTOR	2.00	3.00	2.00	2.00	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	2.00	7.50	7.50	7.50	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	55.45	47.40	42.40	41.95	(0.45)
NON-CERTIFICATED FTE	58.50	38.98	38.98	38.98	(0.00)
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	1.00	1.00	1.00	1.00	-
INSTRUCTIONAL AIDE	40.75	28.63	28.63	28.63	(0.00)
SUPPORT STAFF	16.25	8.75	8.75	8.75	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	0.50	0.60	0.60	0.60	-
LOCATION STAFFING FTE TOTAL	117.95	96.88	90.88	90.43	(0.45)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

504 - HEALTH SERVICES

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
300 - SUPPORT SERVICES - STUDENTS	74,967	28,751	29,441	29,441	-
310 - CERTIFICATED SALARIES	44,991	-	-	-	-
360 - EMPLOYEE BENEFITS	17,808	-	-	-	-
410 - PROFESSIONAL & TECHNICAL SERVICES	3,500	3,500	3,500	3,500	-
420 - STAFF TRAVEL	1,553	1,301	-	-	-
440 - PURCHASED SERVICES	1,038	5,000	1,500	1,500	-
450 - SUPPLIES, MATERIALS & MEDIA	6,076	17,150	22,641	22,641	-
490 - EXPENSES NOT CLASSIFIED	-	1,800	1,800	1,800	-
LOCATION EXPENDITURE TOTAL \$	74,967 \$	28,751 \$	29,441 \$	29,441 \$	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

504 - HEALTH SERVICES

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	62,800	-	-	-	-
NON-PERSONNEL DISCRETIONARY	12,168	28,751	29,441	29,441	-
UTILITIES	-	-	-	-	-
DISTRICT MANAGED CONTRACTS	-	-	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 74,967	\$ 28,751	\$ 29,441	\$ 29,441	\$ -
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,737.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 3.93	\$ 1.51	\$ 1.57	\$ 1.57	\$ -

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	0.50	-	-	-	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	0.50	-	-	-	-
NON-CERTIFICATED FTE	-	-	-	-	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	-	-	-	-	-
SUPPORT STAFF	-	-	-	-	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	0.50	-	-	-	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

505 - CAREER & TECHNICAL EDUCATION

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	187,146	183,856	199,684	201,597	1,913
310 - CERTIFICATED SALARIES	108,786	53,311	33,176	33,176	-
360 - EMPLOYEE BENEFITS	49,734	22,758	21,517	23,430	1,913
410 - PROFESSIONAL & TECHNICAL SERVICES	3,965	3,600	4,000	4,000	-
420 - STAFF TRAVEL	887	4,050	2,100	2,100	-
425 - STUDENT TRAVEL	-	15,008	23,500	23,500	-
430 - UTILITIES	31	225	-	-	-
440 - PURCHASED SERVICES	87	360	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	18,236	69,244	114,391	114,391	-
490 - EXPENSES NOT CLASSIFIED	3,850	15,300	1,000	1,000	-
510 - EQUIPMENT OVER \$5,000	1,570	-	-	-	-
350 - SUPPORT SERVICES - INSTRUCTION	-	161,564	156,314	160,335	4,021
310 - CERTIFICATED SALARIES	-	122,062	118,148	118,148	-
360 - EMPLOYEE BENEFITS	-	39,502	38,166	42,187	4,021
550 - DISTRICT ADMINISTRATIVE SUPPORT	131,586	137,960	133,987	137,817	3,829
320 - NON-CERTIFIED SALARIES	76,224	78,582	74,771	74,771	-
360 - EMPLOYEE BENEFITS	51,259	55,397	55,887	59,716	3,829
440 - PURCHASED SERVICES	4,102	3,981	3,329	3,329	-
850 - DEBT SERVICES	7,710	-	-	-	-
533 - PRINCIPLE ON LONG TERM DEBT	7,710	-	-	-	-
LOCATION EXPENDITURE TOTAL \$	\$ 326,442	\$ 483,380	\$ 489,985	\$ 499,749	\$ 9,764

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

505 - CAREER & TECHNICAL EDUCATION

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	286,003	354,579	341,665	351,429	9,764
NON-PERSONNEL DISCRETIONARY	36,336	125,450	144,991	144,991	-
UTILITIES	-	-	-	-	-
DISTRICT MANAGED CONTRACTS	4,102	3,981	3,329	3,329	-
LOCATION EXPENDITURE TOTAL	\$ 326,442	\$ 484,010	\$ 489,985	\$ 499,749	\$ 9,764
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,737.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 17.11	\$ 25.42	\$ 26.15	\$ 26.67	\$ 0.52

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	1.25	1.25	1.25	1.25	-
DIRECTOR	-	0.75	0.75	0.75	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	1.25	0.50	0.50	0.50	-
NON-CERTIFICATED FTE	1.00	1.00	1.00	1.00	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	-	-	-	-	-
SUPPORT STAFF	1.00	1.00	1.00	1.00	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	2.25	2.25	2.25	2.25	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

506 - OFFICE OF TEACHING & LEARNING

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	312,202	360,030	692,000	701,691	9,692
310 - CERTIFICATED SALARIES	118,276	110,543	113,297	113,297	-
360 - EMPLOYEE BENEFITS	57,154	37,385	39,787	49,479	9,692
420 - STAFF TRAVEL	-	12,150	7,200	7,200	-
440 - PURCHASED SERVICES	-	14,400	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	136,772	184,714	531,716	531,716	-
490 - EXPENSES NOT CLASSIFIED	-	838	-	-	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	171,440	-	-	-	-
310 - CERTIFICATED SALARIES	124,789	-	-	-	-
360 - EMPLOYEE BENEFITS	46,651	-	-	-	-
300 - SUPPORT SERVICES - STUDENTS	593,760	352,248	361,055	368,368	7,312
310 - CERTIFICATED SALARIES	113,405	116,808	114,330	114,330	-
320 - NON-CERTIFIED SALARIES	317,992	127,902	125,260	123,760	(1,500)
360 - EMPLOYEE BENEFITS	161,802	107,851	116,465	125,278	8,813
420 - STAFF TRAVEL	273	-	2,000	2,000	-
450 - SUPPLIES, MATERIALS & MEDIA	288	(313)	3,000	3,000	-
350 - SUPPORT SERVICES - INSTRUCTION	2,746,956	2,606,132	2,419,521	2,505,146	85,625
310 - CERTIFICATED SALARIES	1,414,623	1,545,546	1,436,666	1,436,666	-
320 - NON-CERTIFIED SALARIES	2,775	(231)	2,000	2,000	-
360 - EMPLOYEE BENEFITS	451,490	468,326	429,255	514,880	85,625
410 - PROFESSIONAL & TECHNICAL SERVICES	355,531	106,419	298,500	298,500	-
420 - STAFF TRAVEL	99,719	76,090	48,000	48,000	-
425 - STUDENT TRAVEL	31	-	-	-	-
430 - UTILITIES	-	-	100	100	-
440 - PURCHASED SERVICES	5,915	25,200	9,000	9,000	-
450 - SUPPLIES, MATERIALS & MEDIA	409,507	380,282	193,000	193,000	-
490 - EXPENSES NOT CLASSIFIED	6,634	4,500	3,000	3,000	-
550 - TRANSFER TO OTHER FUNDS	731	-	-	-	-
400 - SCHOOL ADMINISTRATION	3,552	-	-	-	-
310 - CERTIFICATED SALARIES	3,108	-	-	-	-
360 - EMPLOYEE BENEFITS	444	-	-	-	-
450 - SCHOOL ADMINISTRATIVE SUPPORT	608	241	500	500	-
450 - SUPPLIES, MATERIALS & MEDIA	608	241	500	500	-
550 - DISTRICT ADMINISTRATIVE SUPPORT	755,448	632,790	625,594	638,935	13,340
310 - CERTIFICATED SALARIES	154,445	24,053	-	-	-
320 - NON-CERTIFIED SALARIES	376,879	398,718	399,534	399,534	-
360 - EMPLOYEE BENEFITS	217,467	203,701	219,742	233,082	13,340
430 - UTILITIES	89	-	-	-	-
440 - PURCHASED SERVICES	6,568	6,318	6,318	6,318	-
700 - STUDENT ACTIVITIES	35,317	72,386	129,166	129,166	-
310 - CERTIFICATED SALARIES	2,461	7,275	10,440	10,440	-
360 - EMPLOYEE BENEFITS	384	1,561	2,226	2,226	-
425 - STUDENT TRAVEL	1,308	47,550	80,500	80,500	-
440 - PURCHASED SERVICES	28,082	16,000	30,000	30,000	-
450 - SUPPLIES, MATERIALS & MEDIA	3,083	-	5,000	5,000	-
490 - EXPENSES NOT CLASSIFIED	-	-	1,000	1,000	-
LOCATION EXPENDITURE TOTAL	\$ 4,619,284	\$ 4,023,827	\$ 4,227,836	\$ 4,343,806	\$ 115,970

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

506 - OFFICE OF TEACHING & LEARNING

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
DISTRICT MANAGED CONTRACTS	3,561,969	3,147,695	3,007,002	3,122,972	115,970
NON-PERSONNEL DISCRETIONARY	844,371	928,929	1,214,516	1,214,516	-
UTILITIES	-	-	-	-	-
DISTRICT MANAGED CONTRACS	212,944	188,947	6,318.00	6,318	-
LOCATION EXPENDITURE TOTAL	\$ 4,619,284	\$ 4,265,571	\$ 4,227,836	\$ 4,343,806	\$ 115,970
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,737.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 242.09	\$ 224.03	\$ 225.64	\$ 231.83	\$ 6.19

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	14.60	12.60	11.60	11.60	-
DIRECTOR	5.10	2.60	2.60	2.60	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	2.50	2.00	2.00	2.00	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	7.00	8.00	7.00	7.00	-
NON-CERTIFICATED FTE	7.71	6.00	6.00	6.00	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	4.00	2.00	2.00	2.00	-
INSTRUCTIONAL AIDE	-	-	-	-	-
SUPPORT STAFF	3.71	4.00	4.00	4.00	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	22.31	18.60	17.60	17.60	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

507 - DISTRICT WAREHOUSE

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
550 - DISTRICT ADMINISTRATIVE SUPPORT	419,068	322,453	367,016	449,437	30,907
320 - NON-CERTIFIED SALARIES	232,700	157,116	180,675	232,189	-
360 - EMPLOYEE BENEFITS	174,985	123,037	143,761	174,668	30,907
440 - PURCHASED SERVICES	6,413	6,300	7,000	7,000	-
450 - SUPPLIES, MATERIALS & MEDIA	4,970	30,600	35,580	35,580	-
510 - EQUIPMENT OVER \$5,000	-	5,400	-	-	-
600 - OPERATIONS & MAINTENANCE	85,587	80,625	62,405	62,405	-
320 - NON-CERTIFIED SALARIES	15,203	11,881	12,439	12,439	-
360 - EMPLOYEE BENEFITS	4,718	4,000	3,801	3,801	-
430 - UTILITIES	10,519	15,907	14,624	14,624	-
435 - ENERGY	25,089	28,216	27,141	27,141	-
440 - PURCHASED SERVICES	7,080	19,521	3,000	3,000	-
450 - SUPPLIES, MATERIALS & MEDIA	22,979	1,100	1,400	1,400	-
LOCATION EXPENDITURE TOTAL \$	504,655	\$ 403,078	\$ 429,421	\$ 511,842	\$ 30,907

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

507 - DISTRICT WAREHOUSE

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	427,605	271,395	340,676	423,097	82,421
NON-PERSONNEL DISCRETIONARY	34,362	45,900	46,980	46,980	-
UTILITIES	33,921	38,719	40,087	40,087	-
DISTRICT MANAGED CONTRACTS	8,766	3,038	1,678	1,678	-
LOCATION EXPENDITURE TOTAL \$	504,655 \$	359,052 \$	429,421 \$	511,842 \$	82,421
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,737.00	-
ANNUAL COST PER ADM ENROLLMENT \$	26.45 \$	18.86 \$	22.92 \$	27.32 \$	4.40

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	-	-	-	-	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	4.75	3.75	3.75	3.75	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	0.50	0.50	0.50	0.50	-
INSTRUCTIONAL AIDE	-	-	-	-	-
SUPPORT STAFF	-	-	-	-	-
CUSTODIAL STAFF	0.25	0.25	0.25	0.25	-
SPECIALIST - DEPARTMENT	4.00	3.00	3.00	3.00	-
LOCATION STAFFING FTE TOTAL	4.75	3.75	3.75	3.75	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

508 - INFORMATION & TECHNOLOGY

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	-	120,545	155,000	155,000	-
450 - SUPPLIES, MATERIALS & MEDIA	-	120,545	155,000	155,000	-
200 - SPECIAL EDUCATION INSTRUCTION	-	25,000	25,000	25,000	-
450 - SUPPLIES, MATERIALS & MEDIA	-	25,000	25,000	25,000	-
220 - SPECIAL EDUCATION SUPPORT SERVICES	-	50,000	25,000	25,000	-
450 - SUPPLIES, MATERIALS & MEDIA	-	50,000	25,000	25,000	-
300 - SUPPORT SERVICES - STUDENTS	35,227	106,125	195,000	195,000	-
440 - PURCHASED SERVICES	831	10,000	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	34,397	64,125	145,000	145,000	-
510 - EQUIPMENT OVER \$5,000	-	32,000	50,000	50,000	-
350 - SUPPORT SERVICES - INSTRUCTION	944,378	934,005	960,446	980,290	19,844
320 - NON-CERTIFIED SALARIES	599,860	583,526	611,638	611,638	-
360 - EMPLOYEE BENEFITS	344,518	350,479	348,808	368,652	19,844
550 - DISTRICT ADMINISTRATIVE SUPPORT	3,892,730	3,764,605	4,603,645	4,748,367	144,722
320 - NON-CERTIFIED SALARIES	1,592,249	1,515,141	1,590,768	1,585,548	(5,220)
360 - EMPLOYEE BENEFITS	870,151	763,732	828,151	878,093	49,942
410 - PROFESSIONAL & TECHNICAL SERVICES	168,272	130,500	300,000	300,000	-
420 - STAFF TRAVEL	40,514	55,000	55,000	55,000	-
430 - UTILITIES	-	1,000	7,321	7,321	-
440 - PURCHASED SERVICES	7,852	23,500	35,000	35,000	-
450 - SUPPLIES, MATERIALS & MEDIA	741,528	91,162	420,000	520,000	100,000
490 - EXPENSES NOT CLASSIFIED	371	5,000	-	-	-
510 - EQUIPMENT OVER \$5,000	471,794	1,179,570	1,367,405	1,367,405	-
600 - OPERATIONS & MAINTENANCE	2,802	-	-	-	-
510 - EQUIPMENT OVER \$5,000	2,802	-	-	-	-
LOCATION EXPENDITURE TOTAL \$	4,875,138 \$	5,000,280 \$	5,964,091 \$	6,128,657 \$	164,566

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

508 - INFORMATION & TECHNOLOGY

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	3,405,850	3,290,989	3,374,365	3,438,931	64,566
NON-PERSONNEL DISCRETIONARY	765,078	1,579,782	1,672,321	1,772,321	100,000
UTILITIES	-	-	-	-	-
DISTRICT MANAGED CONTRACTS	704,210	946,999	917,405	917,405	-
LOCATION EXPENDITURE TOTAL	\$ 4,875,138	\$ 5,817,770	\$ 5,964,091	\$ 6,128,657	\$ 164,566
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,737.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 255.50	\$ 305.56	\$ 318.31	\$ 327.09	\$ 8.78

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	-	-	-	-	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	28.50	27.00	27.00	27.00	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	1.00	1.00	1.00	1.00	-
SUPERVISOR	4.00	3.00	3.00	3.00	-
INSTRUCTIONAL AIDE	-	-	-	-	-
SUPPORT STAFF	4.00	3.00	3.00	3.00	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	19.50	20.00	20.00	20.00	-
LOCATION STAFFING FTE TOTAL	28.50	27.00	27.00	27.00	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

509 - FACILITIES

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
350 - SUPPORT SERVICES - INSTRUCTION	18,267	16,830	18,801	18,801	-
430 - UTILITIES	18,267	16,830	18,801	18,801	-
550 - DISTRICT ADMINISTRATIVE SUPPORT	593,947	541,185	548,419	563,309	14,890
320 - NON-CERTIFIED SALARIES	397,332	350,746	350,205	350,205	-
360 - EMPLOYEE BENEFITS	192,511	186,024	194,249	209,139	14,890
440 - PURCHASED SERVICES	4,105	3,965	3,965	3,965	-
450 - SUPPLIES, MATERIALS & MEDIA	-	450	-	-	-
600 - OPERATIONS & MAINTENANCE	6,054,607	6,393,442	6,384,480	6,355,536	(28,944)
320 - NON-CERTIFIED SALARIES	3,000,842	3,301,459	3,299,534	3,152,061	(147,473)
360 - EMPLOYEE BENEFITS	1,723,225	1,694,239	1,705,140	1,823,669	118,529
410 - PROFESSIONAL & TECHNICAL SERVICES	17,400	18,500	35,000	35,000	-
430 - UTILITIES	9,695	23,201	16,042	16,042	-
435 - ENERGY	54,438	86,854	64,295	64,295	-
440 - PURCHASED SERVICES	326,131	394,108	434,000	434,000	-
450 - SUPPLIES, MATERIALS & MEDIA	878,645	865,264	827,969	827,969	-
490 - EXPENSES NOT CLASSIFIED	44,232	2,651	2,500	2,500	-
510 - EQUIPMENT OVER \$5,000	-	7,166	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 6,666,821	\$ 6,951,457	\$ 6,951,700	\$ 6,937,646	\$ (14,055)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

509 - FACILITIES

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	5,301,699	5,442,279	5,539,128	5,525,074	(14,054)
NON-PERSONNEL DISCRETIONARY	1,281,456	1,293,810	1,309,469	1,309,469	-
UTILITIES	79,731	90,414	96,847	96,847	-
DISTRICT MANAGED CONTRACTS	3,935	7,126	6,256	6,256	-
LOCATION EXPENDITURE TOTAL	\$ 6,666,821	\$ 6,833,629	\$ 6,951,700	\$ 6,937,646	\$ (14,054)
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,737.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 349.40	\$ 358.91	\$ 371.01	\$ 370.26	\$ (0.75)

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	-	-	-	-	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	43.94	42.94	42.94	42.94	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	2.00	2.00	2.00	2.00	-
SUPERVISOR	5.00	5.00	5.00	5.00	-
INSTRUCTIONAL AIDE	-	-	-	-	-
SUPPORT STAFF	2.00	2.00	2.00	2.00	-
CUSTODIAL STAFF	0.25	0.25	0.25	0.25	-
SPECIALIST - DEPARTMENT	34.69	33.69	33.69	33.69	-
LOCATION STAFFING FTE TOTAL	43.94	42.94	42.94	42.94	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

510 - RISK MANAGEMENT

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
550 - DISTRICT ADMINISTRATIVE SUPPORT	1,980,450	212,248	207,141	226,066	18,925
320 - NON-CERTIFIED SALARIES	134,537	89,435	89,854	89,854	-
360 - EMPLOYEE BENEFITS	80,668	48,412	49,265	53,190	3,925
410 - PROFESSIONAL & TECHNICAL SERVICES	73,072	9,000	9,500	9,500	-
420 - STAFF TRAVEL	2,031	5,205	5,500	5,500	-
430 - UTILITIES	-	-	22	22	-
440 - PURCHASED SERVICES	-	24,825	16,500	31,500	15,000
445 - INSURANCE & BOND PREMIUMS	1,660,679	-	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	28,562	33,457	34,500	34,500	-
490 - EXPENSES NOT CLASSIFIED	901	1,914	2,000	2,000	-
LOCATION EXPENDITURE TOTAL	\$ 1,980,450	\$ 212,248	\$ 207,141	\$ 226,066	\$ 18,925

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

510 - RISK MANAGEMENT

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	215,205	134,213	139,119	143,044	3,925
NON-PERSONNEL DISCRETIONARY	32,813	74,401	68,022	83,022	15,000
UTILITIES	-	-	-	-	-
DISTRICT MANAGED CONTRACTS	1,732,432	-	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 1,980,450	\$ 208,614	\$ 207,141	\$ 226,066	\$ 18,925
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,737.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 103.79	\$ 10.96	\$ 11.06	\$ 12.07	\$ 1.01

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	-	-	-	-	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	1.50	0.75	0.75	0.75	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	1.00	0.75	0.75	0.75	-
INSTRUCTIONAL AIDE	-	-	-	-	-
SUPPORT STAFF	-	-	-	-	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	0.50	-	-	-	-
LOCATION STAFFING FTE TOTAL	1.50	0.75	0.75	0.75	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

511 - QUALITY SCHOOLS

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	90,722	41,966	85,945	73,040	(12,905)
310 - CERTIFICATED SALARIES	14,250	-	-	-	-
320 - NON-CERTIFIED SALARIES	7,357	14,080	-	-	-
360 - EMPLOYEE BENEFITS	1,047	199	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	68,068	27,687	85,945	73,040	(12,905)
350 - SUPPORT SERVICES - INSTRUCTION	237,626	528,714	481,487	493,505	12,018
310 - CERTIFICATED SALARIES	73,250	385,119	333,691	333,691	-
320 - NON-CERTIFIED SALARIES	-	-	-	-	-
360 - EMPLOYEE BENEFITS	1,876	142,995	147,796	159,814	12,018
410 - PROFESSIONAL & TECHNICAL SERVICES	139,900	600	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	22,600	-	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 328,348	\$ 570,680	\$ 567,432	\$ 566,545	\$ (887)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

511 - QUALITY SCHOOLS

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	97,780	535,939	481,487	493,505	12,018
NON-PERSONNEL DISCRETIONARY	230,568	34,741	85,945	73,040	(12,905)
UTILITIES	-	-	-	-	-
DISTRICT MANAGED CONTRACTS	-	-	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 328,348	\$ 570,680	\$ 567,432	\$ 566,545	\$ (887)
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,737.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 17.21	\$ 29.97	\$ 30.28	\$ 30.24	\$ (0.05)

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	-	3.14	3.14	3.14	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	3.14	3.14	3.14	-
NON-CERTIFICATED FTE	-	-	-	-	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	-	-	-	-	-
SUPPORT STAFF	-	-	-	-	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	-	3.14	3.14	3.14	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

512 - STUDENT TRANSPORTATION

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
900 - OTHER FINANCING USES	-	144,956	3,536,028	4,536,028	1,000,000
552 - TRANSFER TO SPECIAL REV FUNDS	-	144,956	3,536,028	4,536,028	1,000,000
LOCATION EXPENDITURE TOTAL	\$ -	\$ 144,956	\$ 3,536,028	\$ 4,536,028	\$ 1,000,000

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

512 - STUDENT TRANSPORTATION

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	-	-	-	-	-
NON-PERSONNEL DISCRETIONARY	-	-	-	-	-
UTILITIES	-	-	-	-	-
DISTRICT MANAGED CONTRACTS	-	3,696,753	3,536,028	4,536,028	1,000,000
LOCATION EXPENDITURE TOTAL	\$ -	\$ 3,696,753	\$ 3,536,028	\$ 4,536,028	\$ 1,000,000
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,737.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ -	\$ 194.16	\$ 188.72	\$ 242.09	\$ 53.37

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	-	-	-	-	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	-	-	-	-	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	-	-	-	-	-
SUPPORT STAFF	-	-	-	-	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	-	-	-	-	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

513 - NUTRITION SERVICES

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
600 - OPERATIONS & MAINTENANCE	2,061	1,620	900	900	-
440 - PURCHASED SERVICES	840	420	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	1,221	1,200	900	900	-
900 - OTHER FINANCING USES	-	-	-	500,000	500,000
552 - TRANSFER TO SPECIAL REV FUNDS	-	-	-	500,000	500,000
LOCATION EXPENDITURE TOTAL \$	2,061 \$	1,620 \$	900 \$	500,900 \$	500,000

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

513 - NUTRITION SERVICES

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	-	-	-	-	-
NON-PERSONNEL DISCRETIONARY	1,221	900	900	900	-
UTILITIES	-	-	-	-	-
DISTRICT MANAGED CONTRACTS	840	-	-	500,000	500,000
LOCATION EXPENDITURE TOTAL	\$ 2,061	\$ 900	\$ 900	\$ 500,900	\$ 500,000
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,737.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 0.11	\$ 0.05	\$ 0.05	\$ 26.73	\$ 26.69

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	-	-	-	-	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	-	-	-	-	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	-	-	-	-	-
SUPPORT STAFF	-	-	-	-	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	-	-	-	-	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

514 - MEDICAID REIMBURSEMENT

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
220 - SPECIAL EDUCATION SUPPORT SERVICES	139,403	149,622	148,368	152,197	3,829
320 - NON-CERTIFIED SALARIES	69,671	62,995	60,094	60,094	-
360 - EMPLOYEE BENEFITS	46,012	50,627	51,410	55,239	3,829
440 - PURCHASED SERVICES	23,719	36,000	36,864	36,864	-
LOCATION EXPENDITURE TOTAL \$	139,403	\$ 149,622	\$ 148,368	\$ 152,197	\$ 3,829

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

514 - MEDICAID REIMBURSEMENT

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	115,684	110,748	111,504	115,333	3,829
NON-PERSONNEL DISCRETIONARY	23,719	36,000	36,864	36,864	-
UTILITIES	-	-	-	-	-
DISTRICT MANAGED CONTRACTS	-	-	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 139,403	\$ 146,748	\$ 148,368	\$ 152,197	\$ 3,829
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,737.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 7.31	\$ 7.71	\$ 7.92	\$ 8.12	\$ 0.20

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	-	-	-	-	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	1.00	1.00	1.00	1.00	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	-	-	-	-	-
SUPPORT STAFF	-	-	-	-	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	1.00	1.00	1.00	1.00	-
LOCATION STAFFING FTE TOTAL	1.00	1.00	1.00	1.00	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

515 - SAFETY & EMERGENCY PREPAREDNESS

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
300 - SUPPORT SERVICES - STUDENTS	18,500	22,569	29,229	29,229	-
440 - PURCHASED SERVICES	18,500	16,150	16,650	16,650	-
450 - SUPPLIES, MATERIALS & MEDIA	-	6,419	12,579	12,579	-
550 - DISTRICT ADMINISTRATIVE SUPPORT	203,144	204,916	214,691	210,684	(4,007)
320 - NON-CERTIFIED SALARIES	127,390	132,911	142,332	134,832	(7,500)
360 - EMPLOYEE BENEFITS	65,395	66,530	72,359	75,852	3,493
410 - PROFESSIONAL & TECHNICAL SERVICES	259	-	-	-	-
420 - STAFF TRAVEL	1,932	1,580	-	-	-
440 - PURCHASED SERVICES	2,930	1,889	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	4,388	2,006	-	-	-
490 - EXPENSES NOT CLASSIFIED	850	-	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 221,644	\$ 227,485	\$ 243,920	\$ 239,913	\$ (4,007)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

515 - SAFETY & EMERGENCY PREPAREDNESS

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	192,785	191,985	214,691	210,684	(4,007)
NON-PERSONNEL DISCRETIONARY	28,860	28,544	29,229	29,229	-
UTILITIES	-	-	-	-	-
DISTRICT MANAGED CONTRACTS	-	-	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 221,644	\$ 220,529	\$ 243,920	\$ 239,913	\$ (4,007)
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,737.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 11.62	\$ 11.58	\$ 13.02	\$ 12.80	\$ (0.21)

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	-	-	-	-	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	1.00	1.00	1.00	1.00	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	1.00	1.00	1.00	1.00	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	-	-	-	-	-
SUPPORT STAFF	-	-	-	-	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	1.00	1.00	1.00	1.00	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

516 - BUSINESS SERVICES

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
510 - DISTRICT ADMINISTRATION	308,100	323,535	316,961	320,743	3,782
320 - NON-CERTIFIED SALARIES	214,414	223,136	215,706	215,706	-
360 - EMPLOYEE BENEFITS	93,686	100,399	101,255	105,037	3,782
550 - DISTRICT ADMINISTRATIVE SUPPORT	223,123	312,119	308,456	311,956	3,500
320 - NON-CERTIFIED SALARIES	145,052	198,464	199,102	197,602	(1,500)
360 - EMPLOYEE BENEFITS	50,383	68,007	63,769	63,769	-
410 - PROFESSIONAL & TECHNICAL SERVICES	1,925	1,800	2,500	2,500	-
420 - STAFF TRAVEL	1,192	2,430	3,180	3,180	-
430 - UTILITIES	45	270	500	500	-
440 - PURCHASED SERVICES	6,763	9,018	9,318	9,318	-
450 - SUPPLIES, MATERIALS & MEDIA	16,740	25,200	23,157	28,157	5,000
490 - EXPENSES NOT CLASSIFIED	1,024	2,430	2,430	2,430	-
510 - EQUIPMENT OVER \$5,000	-	4,500	4,500	4,500	-
LOCATION EXPENDITURE TOTAL	\$ 531,223	\$ 635,654	\$ 625,417	\$ 632,699	\$ 7,282

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

516 - BUSINESS SERVICES

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	503,535	555,643	579,332	581,614	2,282
NON-PERSONNEL DISCRETIONARY	21,121	43,718	39,767	44,767	5,000
UTILITIES	-	-	-	-	-
DISTRICT MANAGED CONTRACTS	6,568	6,318	6,318	6,318	-
LOCATION EXPENDITURE TOTAL	\$ 531,223	\$ 605,679	\$ 625,417	\$ 632,699	\$ 7,282
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,737.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 27.84	\$ 31.81	\$ 33.38	\$ 33.77	\$ 0.39

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	-	-	-	-	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	3.00	3.00	3.00	3.00	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	1.00	1.00	1.00	1.00	-
SUPERVISOR	1.00	1.00	1.00	1.00	-
INSTRUCTIONAL AIDE	-	-	-	-	-
SUPPORT STAFF	1.00	1.00	1.00	1.00	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	3.00	3.00	3.00	3.00	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

517 - PURCHASING DEPARTMENT

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
550 - DISTRICT ADMINISTRATIVE SUPPORT	744,710	696,823	716,894	673,536	8,156
320 - NON-CERTIFIED SALARIES	444,676	422,912	435,984	384,470	-
360 - EMPLOYEE BENEFITS	277,398	239,796	252,045	254,201	2,156
410 - PROFESSIONAL & TECHNICAL SERVICES	1,739	2,250	2,200	2,200	-
420 - STAFF TRAVEL	4,967	5,850	5,400	5,400	-
440 - PURCHASED SERVICES	12,850	12,965	13,965	13,965	-
450 - SUPPLIES, MATERIALS & MEDIA	2,074	11,250	6,300	11,300	5,000
490 - EXPENSES NOT CLASSIFIED	1,006	1,800	1,000	2,000	1,000
600 - OPERATIONS & MAINTENANCE	-	184	154	154	-
430 - UTILITIES	-	8	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	-	176	154	154	-
LOCATION EXPENDITURE TOTAL	\$ 744,710	\$ 697,007	\$ 717,048	\$ 673,690	\$ 8,156

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

517 - PURCHASING DEPARTMENT

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	722,074	651,570	688,029	638,671	(49,358)
NON-PERSONNEL DISCRETIONARY	18,531	30,326	25,054	31,054	6,000
UTILITIES	-	-	-	-	-
DISTRICT MANAGED CONTRACTS	4,105	3,965	3,965	3,965	-
LOCATION EXPENDITURE TOTAL	\$ 744,710	\$ 685,861	\$ 717,048	\$ 673,690	\$ (43,358)
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,737.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 39.03	\$ 36.02	\$ 38.27	\$ 35.96	\$ (2.31)

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 SUPERINTENDENT PROPOSED	CHANGE FROM PROPOSED
CERTIFICATED FTE	-	-	-	-	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	6.00	5.00	5.00	5.00	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	1.00	1.00	1.00	1.00	-
INSTRUCTIONAL AIDE	-	-	-	-	-
SUPPORT STAFF	-	-	-	-	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	5.00	4.00	4.00	4.00	-
LOCATION STAFFING FTE TOTAL	6.00	5.00	5.00	5.00	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

519 - CUSTODIAL SERVICES

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
600 - OPERATIONS & MAINTENANCE	796,560	835,438	740,898	762,487	21,589
320 - NON-CERTIFIED SALARIES	511,398	499,350	362,259	362,259	-
360 - EMPLOYEE BENEFITS	240,699	203,569	160,012	181,601	21,589
440 - PURCHASED SERVICES	15	2,250	2,000	2,000	-
450 - SUPPLIES, MATERIALS & MEDIA	44,448	130,269	216,627	216,627	-
LOCATION EXPENDITURE TOTAL \$	796,560	\$ 835,438	\$ 740,898	\$ 762,487	\$ 21,589

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

519 - CUSTODIAL SERVICES

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	752,097	646,940	522,271	543,860	21,589
NON-PERSONNEL DISCRETIONARY	44,463	213,503	218,627	218,627	-
UTILITIES	-	-	-	-	-
DISTRICT MANAGED CONTRACTS	-	-	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 796,560	\$ 860,443	\$ 740,898	\$ 762,487	\$ 21,589
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,737.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 41.75	\$ 45.19	\$ 39.54	\$ 40.69	\$ 1.15

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	-	-	-	-	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	8.00	5.00	4.00	4.00	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	3.00	3.00	2.00	2.00	-
INSTRUCTIONAL AIDE	-	-	-	-	-
SUPPORT STAFF	-	-	-	-	-
CUSTODIAL STAFF	4.00	1.00	1.00	1.00	-
SPECIALIST - DEPARTMENT	1.00	1.00	1.00	1.00	-
LOCATION STAFFING FTE TOTAL	8.00	5.00	4.00	4.00	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

529 - COMPLIANCE

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
600 - OPERATIONS & MAINTENANCE	21,288	29,750	29,952	29,952	-
410 - PROFESSIONAL & TECHNICAL SERVICES	400	1,062	-	-	-
430 - UTILITIES	1,650	-	-	-	-
440 - PURCHASED SERVICES	17,222	23,946	23,580	23,580	-
450 - SUPPLIES, MATERIALS & MEDIA	1,916	4,742	6,372	6,372	-
490 - EXPENSES NOT CLASSIFIED	100	-	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 21,288	\$ 29,750	\$ 29,952	\$ 29,952	\$ -

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

529 - COMPLIANCE

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	-	-	-	-	-
NON-PERSONNEL DISCRETIONARY	19,638	29,250	29,952	29,952	-
UTILITIES	-	-	-	-	-
DISTRICT MANAGED CONTRACTS	1,650	-	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 21,288	\$ 29,250	\$ 29,952	\$ 29,952	\$ -
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,737.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 1.12	\$ 1.54	\$ 1.60	\$ 1.60	\$ -

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	-	-	-	-	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	-	-	-	-	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	-	-	-	-	-
SUPPORT STAFF	-	-	-	-	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	-	-	-	-	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

530 - TALENTED & GIFTED INSTRUCTION

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	13,384	18,287	91,601	98,689	7,088
310 - CERTIFICATED SALARIES	7,358	4,409	47,442	47,442	-
360 - EMPLOYEE BENEFITS	1,052	659	-	7,088	7,088
420 - STAFF TRAVEL	-	270	250	250	-
425 - STUDENT TRAVEL	-	1,800	1,500	1,500	-
440 - PURCHASED SERVICES	800	2,354	1,500	1,500	-
450 - SUPPLIES, MATERIALS & MEDIA	4,174	8,795	38,909	38,909	-
490 - EXPENSES NOT CLASSIFIED	-	-	2,000	2,000	-
350 - SUPPORT SERVICES - INSTRUCTION	167,466	171,371	-	-	-
310 - CERTIFICATED SALARIES	121,995	125,655	-	-	-
360 - EMPLOYEE BENEFITS	45,471	45,716	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 180,850	\$ 189,658	\$ 91,601	\$ 98,689	\$ 7,088

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

530 - TALENTED & GIFTED INSTRUCTION

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	175,876	218,768	47,442	54,530	7,088
NON-PERSONNEL DISCRETIONARY	4,974	39,924	44,159	44,159	-
DISTRICT MANAGED CONTRACTS	-	-	-	-	-
DISTRICT MANAGED CONTRACS	-	-	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 180,850	\$ 258,692	\$ 91,601	\$ 98,689	\$ 7,088
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,737.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 9.48	\$ 13.59	\$ 4.89	\$ 5.27	\$ 0.38

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	1.00	1.00	-	-	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	1.00	1.00	-	-	-
NON-CERTIFICATED FTE	-	-	-	-	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	-	-	-	-	-
SUPPORT STAFF	-	-	-	-	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	1.00	1.00	-	-	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

601 - SCHOOL BOARD

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
510 - DISTRICT ADMINISTRATION	173,721	228,805	236,947	254,239	17,292
320 - NON-CERTIFIED SALARIES	23,400	23,400	23,400	23,100	(300)
360 - EMPLOYEE BENEFITS	75,590	103,574	109,272	126,864	17,592
410 - PROFESSIONAL & TECHNICAL SERVICES	-	1,800	3,000	3,000	-
420 - STAFF TRAVEL	1,135	23,260	24,175	24,175	-
425 - STUDENT TRAVEL	790	721	-	-	-
440 - PURCHASED SERVICES	66,672	69,300	69,300	69,300	-
450 - SUPPLIES, MATERIALS & MEDIA	6,134	6,300	6,800	6,800	-
490 - EXPENSES NOT CLASSIFIED	-	450	1,000	1,000	-
550 - DISTRICT ADMINISTRATIVE SUPPORT	140,781	144,067	140,359	144,890	4,531
320 - NON-CERTIFIED SALARIES	87,865	90,502	86,109	86,109	-
360 - EMPLOYEE BENEFITS	52,916	53,565	54,250	58,781	4,531
LOCATION EXPENDITURE TOTAL	\$ 314,501	\$ 372,872	\$ 377,306	\$ 399,129	\$ 21,823

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

601 - SCHOOL BOARD

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	239,771	250,336	273,031	294,854	21,823
NON-PERSONNEL DISCRETIONARY	74,730	101,831	104,275	104,275	-
UTILITIES	-	-	-	-	-
DISTRICT MANAGED CONTRACTS	-	-	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 314,501	\$ 352,167	\$ 377,306	\$ 399,129	\$ 21,823
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,737.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 16.48	\$ 18.50	\$ 20.14	\$ 21.30	\$ 1.16

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	-	-	-	-	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	8.00	8.00	8.00	8.00	-
SCHOOL BOARD	7.00	7.00	7.00	7.00	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	-	-	-	-	-
SUPPORT STAFF	1.00	1.00	1.00	1.00	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	8.00	8.00	8.00	8.00	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

602 - OFFICE OF THE SUPERINTENDENT

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
510 - DISTRICT ADMINISTRATION	411,198	421,431	406,510	412,290	5,780
310 - CERTIFICATED SALARIES	308,477	316,381	301,326	301,326	-
360 - EMPLOYEE BENEFITS	78,664	79,053	83,683	89,463	5,780
410 - PROFESSIONAL & TECHNICAL SERVICES	-	1,350	-	-	-
420 - STAFF TRAVEL	8,320	6,222	4,201	4,201	-
425 - STUDENT TRAVEL	500	-	-	-	-
430 - UTILITIES	-	78	-	-	-
440 - PURCHASED SERVICES	2,919	2,187	2,300	2,300	-
450 - SUPPLIES, MATERIALS & MEDIA	6,918	9,980	10,000	10,000	-
490 - EXPENSES NOT CLASSIFIED	5,401	6,180	5,000	5,000	-
550 - DISTRICT ADMINISTRATIVE SUPPORT	129,117	122,688	143,089	147,621	4,532
320 - NON-CERTIFIED SALARIES	72,670	78,425	82,184	82,184	-
360 - EMPLOYEE BENEFITS	49,880	37,945	54,587	59,119	4,532
440 - PURCHASED SERVICES	6,568	6,318	6,318	6,318	-
LOCATION EXPENDITURE TOTAL	\$ 540,315	\$ 544,119	\$ 549,599	\$ 559,911	\$ 10,312

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

602 - OFFICE OF THE SUPERINTENDENT

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	509,691	482,119	521,780	532,092	10,312
NON-PERSONNEL DISCRETIONARY	24,057	20,997	21,501	21,501	-
UTILITIES	-	-	-	-	-
DISTRICT MANAGED CONTRACTS	6,568	6,318	6,318	6,318	-
LOCATION EXPENDITURE TOTAL	\$ 540,315	\$ 509,434	\$ 549,599	\$ 559,911	\$ 10,312
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,737.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 28.32	\$ 26.76	\$ 29.33	\$ 29.88	\$ 0.55

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	1.00	1.00	1.00	1.00	-
DIRECTOR	1.00	1.00	1.00	1.00	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	1.00	1.00	1.00	1.00	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	-	-	-	-	-
SUPPORT STAFF	1.00	1.00	1.00	1.00	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	2.00	2.00	2.00	2.00	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

604 - PAYROLL DEPARTMENT

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
550 - DISTRICT ADMINISTRATIVE SUPPORT	822,231	875,010	879,922	908,655	28,733
320 - NON-CERTIFIED SALARIES	505,866	530,892	523,074	523,074	-
360 - EMPLOYEE BENEFITS	284,226	321,600	333,941	362,674	28,733
410 - PROFESSIONAL & TECHNICAL SERVICES	300	300	1,500	1,500	-
420 - STAFF TRAVEL	-	4,000	4,000	4,000	-
440 - PURCHASED SERVICES	28,320	6,318	7,318	7,318	-
450 - SUPPLIES, MATERIALS & MEDIA	3,508	3,500	4,089	4,089	-
490 - EXPENSES NOT CLASSIFIED	12	8,400	6,000	6,000	-
LOCATION EXPENDITURE TOTAL \$	822,231	\$ 875,010	\$ 879,922	\$ 908,655	\$ 28,733

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

604 - PAYROLL DEPARTMENT

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	790,093	846,684	857,015	885,748	28,733
NON-PERSONNEL DISCRETIONARY	25,571	16,200	16,589	16,589	-
UTILITIES	-	-	-	-	-
DISTRICT MANAGED CONTRACTS	6,568	6,318	6,318	6,318	-
LOCATION EXPENDITURE TOTAL	\$ 822,231	\$ 869,202	\$ 879,922	\$ 908,655	\$ 28,733
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,737.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 43.09	\$ 45.65	\$ 46.96	\$ 48.50	\$ 1.53

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	-	-	-	-	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	7.00	7.00	7.00	7.00	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	1.00	1.00	1.00	1.00	-
INSTRUCTIONAL AIDE	-	-	-	-	-
SUPPORT STAFF	-	-	-	-	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	6.00	6.00	6.00	6.00	-
LOCATION STAFFING FTE TOTAL	7.00	7.00	7.00	7.00	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

605 - ACCOUNTING DEPARTMENT

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
550 - DISTRICT ADMINISTRATIVE SUPPORT	923,932	969,305	947,498	975,700	28,202
320 - NON-CERTIFIED SALARIES	495,479	538,447	563,258	563,258	-
360 - EMPLOYEE BENEFITS	259,456	296,432	317,725	340,926	23,201
410 - PROFESSIONAL & TECHNICAL SERVICES	1,624	2,880	3,000	3,000	-
420 - STAFF TRAVEL	3,949	7,200	200	5,200	5,000
440 - PURCHASED SERVICES	154,271	114,315	50,200	50,200	-
450 - SUPPLIES, MATERIALS & MEDIA	8,622	9,711	12,515	12,515	-
490 - EXPENSES NOT CLASSIFIED	531	320	600	600	-
LOCATION EXPENDITURE TOTAL \$	923,932 \$	969,305 \$	947,498 \$	975,700 \$	28,202

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

605 - ACCOUNTING DEPARTMENT

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	754,936	829,516	880,983	904,185	23,202
NON-PERSONNEL DISCRETIONARY	14,739	21,011	16,515	21,515	5,000
UTILITIES	-	-	-	-	-
DISTRICT MANAGED CONTRACTS	154,258	50,000	50,000	50,000	-
LOCATION EXPENDITURE TOTAL	\$ 923,932	\$ 900,527	\$ 947,498	\$ 975,700	\$ 28,202
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,737.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 48.42	\$ 47.30	\$ 50.57	\$ 52.07	\$ 1.51

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	-	-	-	-	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	8.00	8.00	8.00	8.00	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	1.00	1.00	1.00	1.00	-
INSTRUCTIONAL AIDE	-	-	-	-	-
SUPPORT STAFF	-	-	-	-	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	7.00	7.00	7.00	7.00	-
LOCATION STAFFING FTE TOTAL	8.00	8.00	8.00	8.00	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

606 - HUMAN RESOURCES & LABOR RELATIONS

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
550 - DISTRICT ADMINISTRATIVE SUPPORT	1,201,831	1,180,560	1,152,572	1,231,874	79,302
310 - CERTIFICATED SALARIES	8,671	40,825	41,157	41,157	-
320 - NON-CERTIFIED SALARIES	725,853	703,787	698,380	698,381	1
360 - EMPLOYEE BENEFITS	381,327	350,831	364,774	394,075	29,301
410 - PROFESSIONAL & TECHNICAL SERVICES	51,672	17,587	7,000	52,000	45,000
420 - STAFF TRAVEL	5,475	14,772	3,800	3,800	-
440 - PURCHASED SERVICES	5,282	15,543	-	-	-
445 - INSURANCE & BOND PREMIUMS	-	180	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	21,402	33,615	37,461	42,461	5,000
490 - EXPENSES NOT CLASSIFIED	2,149	3,420	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 1,201,831	\$ 1,180,560	\$ 1,152,572	\$ 1,231,874	\$ 79,302

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

606 - HUMAN RESOURCES & LABOR RELATIONS

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	1,115,851	1,068,261	1,104,311	1,133,613	29,302
NON-PERSONNEL DISCRETIONARY	84,243	84,745	48,261	98,261	50,000
UTILITIES	-	-	-	-	-
DISTRICT MANAGED CONTRACTS	1,737	-	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 1,201,831	\$ 1,153,006	\$ 1,152,572	\$ 1,231,874	\$ 79,302
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,737.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 62.99	\$ 60.56	\$ 61.51	\$ 65.75	\$ 4.23

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	-	-	-	-	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	9.00	8.00	8.00	8.00	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	1.00	1.00	1.00	1.00	-
SUPERVISOR	2.00	2.00	2.00	2.00	-
INSTRUCTIONAL AIDE	-	-	-	-	-
SUPPORT STAFF	1.00	-	-	-	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	5.00	5.00	5.00	5.00	-
LOCATION STAFFING FTE TOTAL	9.00	8.00	8.00	8.00	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

608 - EQUAL EMPLOYMENT OPPORTUNITY OFFICE

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
550 - DISTRICT ADMINISTRATIVE SUPPORT	19,116	20,412	19,490	19,490	-
320 - NON-CERTIFIED SALARIES	14,478	14,948	14,224	14,224	-
360 - EMPLOYEE BENEFITS	4,475	4,564	4,344	4,344	-
450 - SUPPLIES, MATERIALS & MEDIA	162	900	922	922	-
LOCATION EXPENDITURE TOTAL	\$ 19,116	\$ 20,412	\$ 19,490	\$ 19,490	\$ -

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

608 - EQUAL EMPLOYMENT OPPORTUNITY OFFICE

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	18,954	18,788	18,568	18,568	-
NON-PERSONNEL DISCRETIONARY	162	900	922	922	-
UTILITIES	-	-	-	-	-
DISTRICT MANAGED CONTRACTS	-	-	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 19,116	\$ 19,688	\$ 19,490	\$ 19,490	\$ -
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,737.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 1.00	\$ 1.03	\$ 1.04	\$ 1.04	\$ -

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	-	-	-	-	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	0.25	0.25	0.25	0.25	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	-	-	-	-	-
SUPPORT STAFF	0.25	0.25	0.25	0.25	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	0.25	0.25	0.25	0.25	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

609 - BUDGET & FINANCE

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
550 - DISTRICT ADMINISTRATIVE SUPPORT	717,300	732,141	708,894	732,412	23,518
320 - NON-CERTIFIED SALARIES	458,758	475,601	454,524	453,025	(1,499)
360 - EMPLOYEE BENEFITS	243,948	243,130	245,638	265,655	20,017
410 - PROFESSIONAL & TECHNICAL SERVICES	2,874	3,780	780	3,780	3,000
420 - STAFF TRAVEL	4,224	3,330	1,330	3,330	2,000
450 - SUPPLIES, MATERIALS & MEDIA	4,241	3,150	3,472	3,472	-
490 - EXPENSES NOT CLASSIFIED	3,255	3,150	3,150	3,150	-
LOCATION EXPENDITURE TOTAL \$	717,300	\$ 732,141	\$ 708,894	\$ 732,412	\$ 23,518

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

609 - BUDGET & FINANCE

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	702,705	675,171	700,162	718,680	18,518
NON-PERSONNEL DISCRETIONARY	14,595	13,410	8,732	13,732	5,000
UTILITIES	-	-	-	-	-
DISTRICT MANAGED CONTRACTS	-	-	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 717,300	\$ 688,581	\$ 708,894	\$ 732,412	\$ 23,518
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,737.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 37.59	\$ 36.17	\$ 37.83	\$ 39.09	\$ 1.26

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	-	-	-	-	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	4.00	3.75	3.75	3.75	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	1.00	1.00	1.00	1.00	-
SUPERVISOR	2.00	1.75	1.75	1.75	-
INSTRUCTIONAL AIDE	-	-	-	-	-
SUPPORT STAFF	-	-	-	-	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	1.00	1.00	1.00	1.00	-
LOCATION STAFFING FTE TOTAL	4.00	3.75	3.75	3.75	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

610 - ADMINISTRATION BUILDING

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
350 - SUPPORT SERVICES - INSTRUCTION	-	42,195	-	-	-
430 - UTILITIES	-	42,195	-	-	-
550 - DISTRICT ADMINISTRATIVE SUPPORT	17,879	18,968	19,423	19,423	-
430 - UTILITIES	14,498	15,300	15,000	15,000	-
450 - SUPPLIES, MATERIALS & MEDIA	3,381	3,668	4,423	4,423	-
600 - OPERATIONS & MAINTENANCE	263,806	227,278	251,251	251,251	-
320 - NON-CERTIFIED SALARIES	70,705	54,870	52,075	52,075	-
360 - EMPLOYEE BENEFITS	17,563	16,757	15,907	15,907	-
430 - UTILITIES	15,621	17,492	18,982	18,982	-
435 - ENERGY	125,017	129,849	160,687	160,687	-
440 - PURCHASED SERVICES	29,715	2,210	-	-	-
450 - SUPPLIES, MATERIALS & MEDIA	5,184	6,100	3,600	3,600	-
LOCATION EXPENDITURE TOTAL	\$ 281,685	\$ 246,246	\$ 270,674	\$ 270,674	\$ -

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

610 - ADMINISTRATION BUILDING

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	88,269	68,826	67,982	67,982	-
NON-PERSONNEL DISCRETIONARY	51,249	22,568	23,023	23,023	-
UTILITIES	139,502	212,891	179,669	179,669	-
DISTRICT MANAGED CONTRACTS	2,666	-	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 281,685	\$ 304,285	\$ 270,674	\$ 270,674	\$ -
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,737.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 14.76	\$ 15.98	\$ 14.45	\$ 14.45	\$ -

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	-	-	-	-	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	1.50	1.00	1.00	1.00	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	-	-	-	-	-
SUPPORT STAFF	-	-	-	-	-
CUSTODIAL STAFF	1.50	1.00	1.00	1.00	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	1.50	1.00	1.00	1.00	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

611 - PUBLIC INFORMATION OFFICE

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
510 - DISTRICT ADMINISTRATION	318,629	253,722	273,892	269,054	(4,838)
310 - CERTIFICATED SALARIES	132,992	139,054	148,104	140,604	(7,500)
360 - EMPLOYEE BENEFITS	48,892	49,947	54,394	57,056	2,662
410 - PROFESSIONAL & TECHNICAL SERVICES	3,048	-	-	-	-
420 - STAFF TRAVEL	3,317	3,150	3,200	3,200	-
440 - PURCHASED SERVICES	105,331	51,500	43,000	43,000	-
450 - SUPPLIES, MATERIALS & MEDIA	25,048	7,479	23,194	23,194	-
490 - EXPENSES NOT CLASSIFIED	-	2,592	2,000	2,000	-
550 - DISTRICT ADMINISTRATIVE SUPPORT	15,071	16,208	16,973	16,973	-
320 - NON-CERTIFIED SALARIES	11,510	12,415	13,001	13,001	-
360 - EMPLOYEE BENEFITS	3,561	3,793	3,972	3,972	-
LOCATION EXPENDITURE TOTAL	\$ 333,700	\$ 269,930	\$ 290,865	\$ 286,027	\$ (4,838)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION

LOCATION

611 - PUBLIC INFORMATION OFFICE

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	196,955	197,466	219,471	214,633	(4,838)
NON-PERSONNEL DISCRETIONARY	136,744	69,721	71,394	71,394	-
UTILITIES	-	-	-	-	-
DISTRICT MANAGED CONTRACTS	-	-	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 333,700	\$ 267,187	\$ 290,865	\$ 286,027	\$ (4,838)
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,737.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 17.49	\$ 14.03	\$ 15.52	\$ 15.27	\$ (0.26)

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	1.00	1.00	1.00	1.00	-
DIRECTOR	1.00	1.00	1.00	1.00	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	0.25	0.25	0.25	0.25	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	0.25	0.25	0.25	0.25	-
SUPPORT STAFF	-	-	-	-	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	1.25	1.25	1.25	1.25	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

615 - FACILITY USE

ADOPTED: 6/3/2026

EXPENDITURE BY STATE FUNCTION-OBJECT	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
600 - OPERATIONS & MAINTENANCE	1,104	792	-	-	-
430 - UTILITIES	1,104	792	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 1,104	\$ -	\$ -	\$ -	\$ -

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

615 - FACILITY USE

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	-	-	-	-	-
NON-PERSONNEL DISCRETIONARY	-	-	-	-	-
UTILITIES	-	-	-	-	-
DISTRICT MANAGED CONTRACTS	1,104	-	-	-	-
LOCATION EXPENDITURE TOTAL	\$ 1,104	\$ -	\$ -	\$ -	\$ -
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,737.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ 0.06	\$ -	\$ -	\$ -	\$ -

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT BUDGET	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	-	-	-	-	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	-	-	-	-	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	-	-	-	-	-
SUPPORT STAFF	-	-	-	-	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	-	-	-	-	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

699 - OPERATIONS RESERVES

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT REVISION	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
110 - REGULAR EDUCATION INSTRUCTION	-	381,326	3,202,158	2,432,804	(769,354)
310 - CERTIFICATED SALARIES	-	225,000	1,513,503	1,594,478	80,975
320 - NON-CERTIFIED SALARIES	-	126,020	1,319,368	1,312,247	(7,121)
360 - EMPLOYEE BENEFITS	-	30,306	369,287	(473,921)	(843,208)
550 - DISTRICT ADMINISTRATIVE SUPPORT	-	-	-	-	-
490 - EXPENSES NOT CLASSIFIED	-	-	-	-	-
LOCATION EXPENDITURE TOTAL	\$ -	\$ 381,326	\$ 3,202,158	\$ 2,432,804	\$ (769,354)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2026-2027 ADOPTED BUDGET

EXPENDITURE SUMMARY BY LOCATION
LOCATION

699 - OPERATIONS RESERVES

ADOPTED: 6/3/2026

EXPENDITURE BY TYPE	FY 2025 ACTUAL	FY 2026 CURRENT REVISION	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
PERSONNEL	-	(757,562)	3,202,158	2,432,804	(769,354)
NON-PERSONNEL DISCRETIONARY	-	824,149	-	-	-
UTILITIES	-	-	-	-	-
DISTRICT MANAGED CONTRACTS	-	-	-	-	-
LOCATION EXPENDITURE TOTAL	\$ -	\$ 66,587	\$ 3,202,158	\$ 2,432,804	\$ (769,354)
AVERAGE CLASS SIZE	-	-	-	-	-
ADM ENROLLMENT	19,080.52	19,039.83	18,737.00	18,737.00	-
ANNUAL COST PER ADM ENROLLMENT	\$ -	\$ 3.50	\$ 170.90	\$ 129.84	\$ (41.06)

STAFFING CLASSIFICATION BY FTE	FY 2025 ACTUAL	FY 2026 CURRENT REVISION	FY 2027 SUPERINTENDENT PROPOSED	FY 2027 ADOPTION	CHANGE FROM PROPOSED
CERTIFICATED FTE	-	-	-	-	-
DIRECTOR	-	-	-	-	-
ADMINISTRATOR	-	-	-	-	-
CLASSROOM TEACHER	-	-	-	-	-
SPED TEACHER	-	-	-	-	-
SPECIALIST - SCHOOL	-	-	-	-	-
COUNSELOR	-	-	-	-	-
NURSE	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
NON-CERTIFICATED FTE	-	-	-	-	-
SCHOOL BOARD	-	-	-	-	-
DIRECTOR	-	-	-	-	-
SUPERVISOR	-	-	-	-	-
INSTRUCTIONAL AIDE	-	-	-	-	-
SUPPORT STAFF	-	-	-	-	-
CUSTODIAL STAFF	-	-	-	-	-
SPECIALIST - DEPARTMENT	-	-	-	-	-
LOCATION STAFFING FTE TOTAL	-	-	-	-	-



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