

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

FY 2025-2026 Winter Revised Budget

Historic Revenue Summary

Revenue by Object - Excluding On-Behalf Payments

Fund 100 - General Operating Fund Presented: 1/21/2026

	FY 2025 Actuals	FY 2026 Fall Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Winter Revision	Change From Current
011 - Borough Appropriation	74,881,853	77,883,126	-	77,883,126	77,883,126	-
030 - Earnings On Investments	-	-	-	-	-	-
044 - Other Local Revenue	122,900	85,000	-	85,000	85,000	-
046 - Other Local Reimbursement	747,554	318,171	-	318,171	324,281	6,110
047 - Federal E-Rate Reimbursements	1,124,801	1,231,376	-	1,231,376	1,198,981	(32,395)
048 - Other	-	65,000	-	65,000	65,000	-
050 - State Foundation Funding	164,075,245	188,299,159	-	188,299,159	189,565,084	1,265,925
090 - Other State Revenue	24,102,880	65,942	-	65,942	65,629	(313)
140 - Direct Federal	-	-	-	-	7,456	7,456
150 - Medicaid Reimbursement	955,363	742,775	-	742,775	742,775	-
Total Revenue	266,010,596	268,690,549	-	268,690,549	269,937,332	1,246,783
015 - Appropriation from Fund Balance	12,648,310	8,681,533	-	8,681,533	9,235,560	554,027
250 - Transfers from Other Gov Sources	-	312,400	-	312,400	312,400	-
Grand Total	\$278,658,906	\$277,684,482	\$ -	\$277,684,482	\$279,485,292	\$ 1,800,810

Historic Expenditure Summary

Expenditure by Object - Excluding On-Behalf Payments

Fund 100 - General Operating Fund Presented: 1/21/2026

	FY 2025 Actuals	FY 2026 Fall Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Winter Revision	Change From Current
310 - Certificated Salaries	114,520,675	110,679,083	(18,664)	110,660,419	111,417,261	756,842
320 - Non-Certificated Salaries	44,131,364	43,295,850	(98,236)	43,197,614	42,481,711	(715,903)
360 - Employee Benefits & Deductions	70,458,025	65,360,341	(57,193)	65,303,148	66,600,235	1,297,087
410 - Professional & Technical Services	11,306,725	10,066,551	118,904	10,185,455	10,685,455	500,000
420 - Staff Travel	391,011	515,953	3,321	519,274	519,475	200
425 - Students Travel	976,217	692,098	58,657	750,755	750,755	-
430 - Utility Services	2,609,187	2,492,275	15,816	2,508,091	2,629,083	120,992
435 - Energy	6,418,714	6,701,586	12,800	6,714,386	6,714,386	-
440 - Other Purchased Services	3,111,101	4,020,009	(84,884)	3,935,125	3,960,125	25,000
445 - Insurance & Bond Premiums	3,912,183	4,311,176	(20,000)	4,291,176	4,291,176	-
450 - Supplies & Materials	10,532,075	19,808,441	(60,305)	19,748,136	20,316,659	568,523
480 - Tuition & Stipends	203,370	105,033	-	105,033	105,033	-
490 - Other Expenses	2,075,023	2,265,854	130,910	2,396,764	2,396,764	-
495 - Indirect Costs	(1,195,201)	(940,994)	-	(940,994)	(947,592)	(6,598)
510 - Equipment	505,191	1,485,516	-	1,485,516	1,435,070	(50,446)
532 - Interest on Long-Term Debt	532,302	93,872	-	93,872	93,872	-
533 - Principal on Long-Term Debt	3,306,257	1,572,888	(1,126)	1,571,762	1,571,762	-
Total Expenditures	273,794,219	272,525,532	-	272,525,532	275,021,229	2,495,697
550 - Transfers to Other Funds	-	-	-	-	-	-
552 - Transfers to Special Revenue Funds	3,341,087	4,446,640	-	4,446,640	3,696,753	(749,887)
553 - Transfers to Debt Service Fund	393,600	120,000	-	120,000	-	(120,000)
554 - Transfers to Capital Project Funds	680,000	-	-	-	767,310	767,310
562 - Transfers to Other Government Units	450,000	592,310	-	592,310	-	(592,310)
Grand Total	\$278,658,906	\$277,684,482	\$ -	\$277,684,482	\$279,485,292	\$ 1,800,810

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2025-2026 Winter Revised Budget

Historic Expenditure Summary

Expenditure by Function - Excluding On-Behalf Payments

Fund

100 - General Operating Fund

Presented: 1/21/2026

	FY 2025 Actuals	FY 2026 Fall Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Winter Revision	Change From Current
100 - Instruction	116,129,405	118,213,847	32,320	118,246,167	120,295,169	2,049,002
200 - Special Education Instruction	44,208,127	44,607,242	(64,167)	44,543,075	44,729,261	186,186
220 - Special Education Support Service	17,185,453	14,609,039	70,491	14,679,530	14,819,735	140,205
300 - Support Services - Students	12,390,205	12,136,611	(14,747)	12,121,864	12,109,779	(12,085)
350 - Support Services - Instruction	11,671,420	10,658,642	48,281	10,706,923	10,859,955	153,032
400 - School Administration	11,518,779	11,594,477	13,991	11,608,467	11,460,933	(147,534)
450 - School Admin. Support Services	11,753,156	11,572,436	(23,083)	11,549,353	11,707,157	157,804
510 - District Administration	1,503,346	1,187,867	-	1,187,867	1,140,014	(47,853)
550 - District Admin. Support Services	14,767,642	17,571,787	(5,071)	17,566,716	17,605,712	38,996
600 - Operations & Maintenance	24,855,600	26,284,157	(94,571)	26,189,586	26,141,080	(48,506)
700 - Student Activities	3,896,709	2,401,383	37,683	2,439,066	2,466,637	27,571
760 - Student Transportation	(110)	-	-	-	-	-
780 - Community Services	77,021	21,284	-	21,284	20,163	(1,121)
790 - Food Services	(1,093)	-	-	-	-	-
850 - Debt Service	3,838,559	1,666,760	(1,126)	1,665,634	1,665,634	-
Total Expenditures	273,794,220	272,525,532	-	272,525,532	275,021,229	2,495,697
900 - Other Financing Uses	4,864,686	5,158,950	-	5,158,950	4,464,063	(694,887)
Grand Total	\$278,658,906	\$277,684,482	\$ -	\$277,684,482	\$279,485,292	\$ 1,800,810

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

FY 2025-2026 Winter Revised Budget

Historic Expenditure Summary

Expenditure by Function - Object - Excluding On-Behalf Payments

Fund

100 - General Operating Fund

Presented: 1/21/2026

	FY 2025 Actuals	FY 2026 Fall Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Winter Revision	Change From Current
100 - Instruction	116,129,405	118,213,847	32,320	118,246,167	120,295,169	2,049,002
310 - Certificated Salaries	65,022,110	66,561,594	21,996	66,583,590	66,653,106	69,516
320 - Non-Certificated Salaries	5,360,368	5,131,550	(51,032)	5,080,518	4,444,990	(635,528)
360 - Employee Benefits & Deductions	32,103,745	25,245,504	(48,502)	25,197,002	26,853,681	1,656,679
410 - Professional & Technical Services	5,271,261	5,237,382	1,342	5,238,724	5,638,724	400,000
420 - Staff Travel	43,914	47,895	532	48,427	48,427	-
425 - Student Travel	375,054	225,054	61,860	286,914	286,914	-
430 - Utility Services	696,225	343,043	117	343,160	343,160	-
440 - Other Purchased Services	110,380	184,943	(69,489)	115,454	115,454	-
450 - Supplies & Materials	5,180,532	13,878,943	(13,679)	13,865,264	14,423,599	558,335
480 - Tuition & Stipends	138,450	105,033	-	105,033	105,033	-
490 - Other Expenses	1,827,364	1,252,906	129,175	1,382,081	1,382,081	-
200 - Special Education Instruction	44,208,127	44,607,242	(64,167)	44,543,075	44,729,261	186,186
310 - Certificated Salaries	16,424,680	15,976,023	1,240	15,977,263	16,587,073	609,810
320 - Non-Certificated Salaries	12,391,238	12,886,736	(20,719)	12,866,017	12,798,063	(67,954)
360 - Employee Benefits & Deductions	15,226,775	15,505,627	25,803	15,531,430	15,177,918	(353,512)
410 - Professional & Technical Services	35,678	45,425	(24,788)	20,637	20,637	-
420 - Staff Travel	4,632	2,805	251	3,056	3,056	-
425 - Student Travel	412	3,520	(630)	2,890	2,890	-
430 - Utility Services	292	383	-	383	383	-
450 - Supplies & Materials	112,049	171,349	(37,214)	134,135	131,977	(2,158)
490 - Other Expenses	12,370	15,374	(8,109)	7,265	7,265	-
220 - Special Education Support Svcs	17,185,453	14,609,039	70,491	14,679,530	14,819,735	140,205
310 - Certificated Salaries	6,407,120	6,000,177	(66,246)	5,933,931	6,077,688	143,757
320 - Non-Certificated Salaries	2,233,353	1,736,464	-	1,736,464	1,725,203	(11,261)
360 - Employee Benefits & Deductions	3,841,956	3,453,698	(9,934)	3,443,764	3,451,368	7,604
410 - Professional & Technical Services	4,152,872	2,982,368	138,407	3,120,775	3,120,775	-
420 - Staff Travel	109,983	73,350	-	73,350	73,455	105
425 - Student Travel	2,398	630	-	630	630	-
430 - Utility Services	7	-	-	-	-	-
440 - Other Purchased Services	26,413	44,035	7,100	51,135	51,135	-
450 - Supplies & Materials	333,296	314,492	1,164	315,656	315,656	-
480 - Tuition & Stipends	64,920	-	-	-	-	-
490 - Other Expenses	13,137	3,825	-	3,825	3,825	-
300 - Support Services - Students	12,390,205	12,136,611	(14,747)	12,121,864	12,109,779	(12,085)
310 - Certificated Salaries	6,288,629	6,143,756	(1,898)	6,141,858	6,325,147	183,289
320 - Non-Certificated Salaries	2,219,704	2,165,169	(7,378)	2,157,791	1,960,212	(197,579)
360 - Employee Benefits & Deductions	3,184,418	3,020,983	(12,334)	3,008,649	3,010,854	2,205
410 - Professional & Technical Services	478,632	481,321	350	481,671	481,671	-
420 - Staff Travel	3,134	1,664	-	1,664	1,664	-
430 - Utility Services	-	7,650	-	7,650	7,650	-
440 - Other Purchased Services	24,434	39,650	-	39,650	39,650	-
450 - Supplies & Materials	191,044	242,618	6,513	249,131	249,131	-
490 - Other Expenses	210	1,800	-	1,800	1,800	-
510 - Equipment	-	32,000	-	32,000	32,000	-
350 - Support Services - Instruction	11,671,420	10,658,642	48,281	10,706,923	10,859,955	153,032
310 - Certificated Salaries	5,997,685	5,585,885	1,589	5,587,474	5,651,948	64,474
320 - Non-Certificated Salaries	784,319	712,550	-	712,550	773,743	61,193
360 - Employee Benefits & Deductions	2,581,064	2,410,981	167	2,411,148	2,423,039	11,891
410 - Professional & Technical Services	561,679	125,244	5,593	130,837	130,837	-
420 - Staff Travel	128,253	237,655	-	237,655	237,655	-
425 - Student Travel	31	-	-	-	-	-
430 - Utility Services	905,844	840,540	13,885	854,425	871,599	17,174
440 - Other Purchased Services	88,340	88,706	-	88,706	88,706	-
450 - Supplies & Materials	594,122	628,610	26,435	655,045	653,345	(1,700)
490 - Other Expenses	7,253	19,121	612	19,733	19,733	-
510 - Equipment	22,830	9,350	-	9,350	9,350	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

FY 2025-2026 Winter Revised Budget

Historic Expenditure Summary

Expenditure by Function - Object - Excluding On-Behalf Payments

Fund 100 - General Operating Fund Presented: 1/21/2026

	FY 2025 Actuals	FY 2026 Fall Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Winter Revision	Change From Current
400 - School Administration	11,518,779	11,594,477	13,990	11,608,467	11,460,933	(147,534)
310 - Certificated Salaries	8,609,216	8,600,922	(2,999)	8,597,923	8,459,260	(138,663)
360 - Employee Benefits & Deductions	2,864,750	2,941,068	15,138	2,956,206	2,947,579	(8,627)
410 - Professional & Technical Services	2,650	6,301	-	6,301	6,301	-
420 - Staff Travel	14,902	16,219	-	16,219	16,219	-
425 - Student Travel	374	-	-	-	-	-
440 - Other Purchased Services	575	-	-	-	-	-
450 - Supplies & Materials	21,956	28,732	918	29,650	29,406	(244)
490 - Other Expenses	4,356	1,235	933	2,168	2,168	-
450 - School Admin. Support Services	11,753,156	11,572,436	(23,083)	11,549,353	11,707,157	157,804
320 - Non-Certificated Salaries	6,535,699	6,463,495	(5,444)	6,458,051	6,555,108	97,057
360 - Employee Benefits & Deductions	4,365,201	4,343,473	(32,222)	4,311,251	4,373,698	62,447
420 - Staff Travel	8,990	5,238	-	5,238	5,238	-
430 - Utility Services	30,364	44,477	(2,040)	42,437	42,437	-
440 - Other Purchased Services	563,342	539,269	20,426	559,695	559,695	-
450 - Supplies & Materials	227,707	172,642	(5,498)	167,144	165,444	(1,700)
490 - Other Expenses	21,852	3,842	1,695	5,537	5,537	-
510 - District Administration	1,503,346	1,187,867	-	1,187,867	1,140,014	(47,853)
310 - Certificated Salaries	569,958	441,516	-	441,516	409,384	(32,132)
320 - Non-Certificated Salaries	312,096	247,280	-	247,280	229,661	(17,619)
360 - Employee Benefits & Deductions	385,759	306,522	-	306,522	308,420	1,898
410 - Professional & Technical Services	3,048	3,150	-	3,150	3,150	-
420 - Staff Travel	12,771	32,632	-	32,632	32,632	-
425 - Student Travel	1,290	721	-	721	721	-
430 - Utility Services	-	78	-	78	78	-
440 - Other Purchased Services	174,921	123,050	(63)	122,987	122,987	-
450 - Supplies & Materials	38,099	28,696	(4,937)	23,759	23,759	-
490 - Other Expenses	5,401	4,222	5,000	9,222	9,222	-
550 - District Admin. Support Services	14,767,642	17,571,787	(5,071)	17,566,716	17,605,712	38,996
310 - Certificated Salaries	160,955	46,485	-	46,485	64,878	18,393
320 - Non-Certificated Salaries	5,991,342	5,823,312	-	5,823,312	5,748,317	(74,995)
360 - Employee Benefits & Deductions	3,281,610	3,089,923	-	3,089,923	3,126,480	36,557
410 - Professional & Technical Services	1,233,246	1,165,110	(3,500)	1,161,610	1,261,610	100,000
420 - Staff Travel	64,284	98,495	-	98,495	98,590	95
430 - Utility Services	17,149	17,070	-	17,070	17,070	-
440 - Other Purchased Services	727,064	1,191,374	(3,175)	1,188,199	1,188,199	-
445 - Insurance & Bond Premiums	1,660,679	1,854,625	-	1,854,625	1,854,625	-
450 - Supplies & Materials	2,303,766	2,939,492	-	2,939,492	2,955,482	15,990
490 - Other Expenses	50,954	849,479	1,604	851,083	851,083	-
495 - Indirect Costs	(1,195,201)	(940,994)	-	(940,994)	(947,592)	(6,598)
510 - Equipment	471,794	1,437,416	-	1,437,416	1,386,970	(50,446)
600 - Operations & Maintenance	24,855,600	26,284,157	(94,571)	26,189,586	26,141,080	(48,506)
320 - Non-Certificated Salaries	7,865,529	8,085,076	(18,440)	8,066,636	8,012,317	(54,319)
360 - Employee Benefits & Deductions	4,612,700	4,732,684	(561)	4,732,123	4,609,118	(123,005)
410 - Professional & Technical Services	17,800	20,250	1,500	21,750	21,750	-
430 - Utility Services	959,306	1,246,684	3,854	1,250,538	1,354,356	103,818
435 - Energy	6,418,714	6,701,586	12,800	6,714,386	6,714,386	-
440 - Other Purchased Services	1,166,526	1,633,982	(39,683)	1,594,299	1,619,299	25,000
445 - Insurance & Bond Premiums	2,251,503	2,456,551	(20,000)	2,436,551	2,436,551	-
450 - Supplies & Materials	1,508,597	1,396,544	(34,041)	1,362,503	1,362,503	-
490 - Other Expenses	44,357	4,050	-	4,050	4,050	-
510 - Equipment	10,568	6,750	-	6,750	6,750	-

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2025-2026 Winter Revised Budget

Historic Expenditure Summary

Expenditure by Function - Object - Excluding On-Behalf Payments

Fund

100 - General Operating Fund

Presented: 1/21/2026

	FY 2025 Actuals	FY 2026 Fall Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Winter Revision	Change From Current
700 - Student Activities	3,896,709	2,401,383	37,683	2,439,066	2,466,637	27,571
310 - Certificated Salaries	1,650,480	1,340,020	27,654	1,367,674	1,206,072	(161,602)
320 - Non-Certificated Salaries	953,115	7,325	4,777	12,102	198,338	186,236
360 - Employee Benefits & Deductions	380,542	308,192	5,252	313,444	316,381	2,937
420 - Staff Travel	147	-	2,539	2,539	2,539	-
425 - Student Travel	596,657	454,523	(2,573)	451,950	451,950	-
440 - Other Purchased Services	217,834	175,000	-	175,000	175,000	-
450 - Supplies & Materials	10,611	6,323	34	6,357	6,357	-
490 - Other Expenses	87,323	110,000	-	110,000	110,000	-
760 - Student Transportation	(110)	-	-	-	-	-
360 - Employee Benefits & Deductions	(110)	-	-	-	-	-
780 - Community Services	77,021	21,284	-	21,284	20,163	(1,121)
310 - Certificated Salaries	527	-	-	-	-	-
320 - Non-Certificated Salaries	35,407	19,598	-	19,598	18,464	(1,134)
360 - Employee Benefits & Deductions	19,074	1,686	-	1,686	1,699	13
440 - Other Purchased Services	11,272	-	-	-	-	-
450 - Supplies & Materials	10,296	-	-	-	-	-
490 - Other Expenses	445	-	-	-	-	-
790 - Food Services	(1,093)	-	-	-	-	-
360 - Employee Benefits & Deductions	(1,093)	-	-	-	-	-
850 - Debt Service	3,838,559	1,666,760	(1,126)	1,665,634	1,665,634	-
532 - Interest on Long Term Debt	532,302	93,872	-	93,872	93,872	-
533 - Principal on Long Term Debt	3,306,257	1,572,888	(1,126)	1,571,762	1,571,762	-
900 - Other Financing Uses	4,864,687	5,158,950	-	5,158,950	4,464,063	(694,887)
552 - Transfers to Special Revenue Funds	3,341,087	4,446,640	-	4,446,640	3,696,753	(749,887)
553 - Transfers to Debt Service Fund	393,600	120,000	-	120,000	-	(120,000)
554 - Transfers to Capital Project Fund	680,000	-	-	-	767,310	767,310
562 - Transfers to Other Government Units	450,000	592,310	-	592,310	-	(592,310)
Grand Total	\$278,658,906	\$277,684,482	\$ -	\$277,684,482	\$279,485,292	\$ 1,800,810

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

FY 2025-2026 Winter Revised Budget

Historic Expenditure Summary

Expenditure by Location - Excluding On-Behalf Payments

Fund

100 - General Operating Fund

Presented: 1/21/2026

	FY 2025 Actuals	FY 2026 Fall Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Winter Revision	Change From Current
Elementary School	74,527,571	72,405,074	3,345	72,408,419	72,647,835	239,416
Big Lake Elementary School	4,580,322	4,302,731	-	4,302,731	4,129,159	(173,572)
Butte Elementary School	3,796,323	3,625,604	-	3,625,604	3,764,607	139,003
Cottonwood Creek Elementary School	4,426,171	4,217,138	200	4,217,338	4,275,918	58,580
Dena'ina Elementary School	4,336,404	4,287,133	200	4,287,333	4,413,668	126,335
Finger Lake Elementary School	4,715,680	4,822,738	200	4,822,938	4,792,965	(29,973)
Goose Bay Elementary School	4,051,096	3,712,067	-	3,712,067	3,668,114	(43,953)
Iditarod Elementary School	4,668,022	4,615,036	420	4,615,456	4,738,428	122,972
Knik Elementary School	2,948,230	2,925,473	200	2,925,673	2,938,106	12,433
Larson Elementary School	4,539,549	4,338,814	200	4,339,014	4,336,249	(2,765)
Machetanz Elementary School	4,333,407	4,345,178	200	4,345,378	4,389,703	44,325
Meadow Lakes Elementary School	4,254,083	4,377,008	200	4,377,208	4,320,981	(56,227)
Pioneer Peak Elementary School	5,104,739	4,699,658	725	4,700,383	4,723,189	22,806
Shaw Elementary School	5,705,139	5,631,964	200	5,632,164	5,751,747	119,583
Sherrod Elementary School	4,202,018	4,231,926	200	4,232,126	4,187,356	(44,770)
Snowshoe Elementary School	4,376,244	3,994,644	200	3,994,844	3,895,274	(99,570)
Swanson Elementary School	4,365,225	4,298,113	-	4,298,113	4,372,252	74,139
Tanaina Elementary School	4,124,919	3,979,849	200	3,980,049	3,950,119	(29,930)
Middle School	31,099,821	29,640,790	26,016	29,666,806	29,535,070	(131,736)
Colony Middle School	7,114,363	6,987,577	5,000	6,992,577	6,978,214	(14,363)
Houston Middle School	4,285,633	4,198,637	5,000	4,203,637	4,088,073	(115,564)
Palmer Jr Middle School	6,453,887	5,924,239	5,000	5,929,239	5,925,036	(4,203)
Teeland Middle School	6,547,591	6,148,890	6,016	6,154,906	6,112,445	(42,461)
Wasilla Middle School	6,698,346	6,381,447	5,000	6,386,447	6,431,302	44,855
High School	49,756,905	48,001,103	53,891	48,054,994	48,483,716	428,722
Career & Technical High School	8,080,706	8,013,666	9,343	8,023,009	8,120,181	97,172
Colony High School	10,269,233	9,926,309	17,295	9,943,604	10,178,018	234,414
Houston High School	5,792,077	5,374,490	3,898	5,378,388	5,380,594	2,206
Joe Redington Jr/Sr High School	7,193,495	7,071,161	975	7,072,136	7,049,310	(22,826)
Palmer High School	8,670,296	8,147,694	10,883	8,158,577	8,195,169	36,592
Wasilla High School	9,751,099	9,467,783	11,497	9,479,280	9,560,444	81,164
Small Attendance Area School	10,656,976	10,515,291	1,655	10,516,946	10,381,284	(135,662)
Beryozova School	289,100	308,777	-	308,777	311,753	2,976
Glacier View School	898,143	739,681	200	739,881	738,812	(1,069)
Sutton Elementary School	1,173,943	1,186,660	-	1,186,660	1,196,489	9,829
Su-Valley Jr/Sr High School	3,757,422	3,661,259	1,055	3,662,314	3,614,023	(48,291)
Talkeetna Elementary School	2,081,947	2,103,513	200	2,103,713	2,001,159	(102,554)
Trapper Creek Elementary School	579,701	519,762	-	519,762	520,817	1,055
Willow Elementary School	1,876,721	1,995,639	200	1,995,839	1,998,231	2,392
Alternative/Correspondence School	23,473,738	26,923,812	23,937	26,947,749	27,426,669	478,920
Burchell High School	2,571,413	2,255,011	-	2,255,011	2,250,257	(4,754)
Valley Pathways High School	2,068,924	2,805,675	-	2,805,675	3,104,298	298,623
Mat-Su Youth Facility	172,382	301,620	-	301,620	303,771	2,151
Mat-Su Day School	3,026,308	2,260,077	-	2,260,077	2,246,323	(13,754)
Mat-Su Middle School College	2,418,266	2,249,611	-	2,249,611	2,656,367	406,756
Mat-Su Central School	13,216,445	17,051,818	23,937	17,075,755	16,865,653	(210,102)
Charter School	25,822,149	28,541,187	(5,594)	28,535,593	28,739,051	203,458
Academy Charter School	3,488,599	3,716,031	(3,596)	3,712,435	3,882,626	170,191
American Charter Academy	2,661,159	2,732,386	(455)	2,731,931	2,930,570	198,639
Birchtree Charter School	5,754,840	5,730,761	236	5,730,997	5,726,786	(4,211)
Fronteras Spanish Immersion Charter School	4,644,999	4,167,350	(690)	4,166,660	4,074,129	(92,531)
Knik Charter School	2,607,711	3,702,731	(1)	3,702,730	3,586,680	(116,050)
Midnight Sun Family Learning Center	2,792,221	2,699,406	(803)	2,698,603	2,775,468	76,865
Twindly Bridge Charter School	3,872,621	5,792,522	(285)	5,792,237	5,762,792	(29,445)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

FY 2025-2026 Winter Revised Budget

Historic Expenditure Summary

Expenditure by Location - Excluding On-Behalf Payments

Fund

100 - General Operating Fund

Presented: 1/21/2026

	FY 2025 Actuals	FY 2026 Fall Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Winter Revision	Change From Current
District Wide	63,321,746	61,657,225	(103,250)	61,553,975	62,271,667	717,692
Accounting Department	923,932	892,496	-	892,496	900,527	8,031
Administration Annex West	12,086	9,134	-	9,134	9,137	3
Administration Building	281,685	329,546	-	329,546	304,285	(25,261)
Business Services	531,223	622,912	-	622,912	605,679	(17,233)
Career & Technical Education	324,872	498,472	(16,143)	482,329	484,010	1,681
Compliance	21,288	29,250	-	29,250	29,250	-
Custodial Services	796,560	860,525	-	860,525	860,443	(82)
District Warehouse	504,655	356,342	-	356,342	359,052	2,710
District Wide Services	15,866,765	16,938,134	276,573	17,214,707	18,194,426	979,719
Equal Employment Opportunity	19,116	19,468	-	19,468	19,688	220
Facilities	6,666,821	6,894,409	-	6,894,409	6,833,629	(60,780)
Facility Use	-	-	-	-	-	-
Federal Programs	1,833,481	492,855	-	492,855	1,490,662	997,807
Finance	717,300	701,612	-	701,612	688,581	(13,031)
Health Services	74,967	28,751	-	28,751	28,751	-
Human Resources and Labor Relations	1,201,831	1,153,237	-	1,153,237	1,153,006	(231)
Information Technology	4,875,138	5,864,346	(55,000)	5,809,346	5,817,770	8,424
Medicaid Reimbursement	139,403	145,938	-	145,938	146,748	810
Nutrition Services	2,061	900	-	900	900	-
Office of Teaching & Learning	4,618,553	4,220,289	(1,077)	4,219,212	4,265,571	46,359
Office of the Superintendent	540,315	538,310	-	538,310	509,434	(28,876)
Operating Reserves	-	888,599	(219,944)	668,655	66,587	(602,068)
Payroll Department	822,231	848,534	-	848,534	869,202	20,668
Public Information Office	333,700	272,865	-	272,865	267,187	(5,678)
Purchasing Department	744,710	688,584	-	688,584	685,861	(2,723)
Quality Schools	328,348	571,112	(1,604)	569,508	570,680	1,172
Risk Management	4,115,062	218,916	(6,675)	212,241	208,614	(3,627)
Safety & Emergency Preparedness	221,644	228,749	-	228,749	220,529	(8,220)
School Board	314,501	350,837	-	350,837	352,167	1,330
Special Education Office	13,111,172	12,287,865	(76,180)	12,211,685	12,373,846	162,161
Student Transportation	3,197,476	4,446,640	-	4,446,640	3,696,753	(749,887)
Talented & Gifted Instruction	180,850	257,598	(3,200)	254,398	258,692	4,294
Grand Total	\$ 278,658,906	\$ 277,684,482	\$ -	\$ 277,684,482	\$ 279,485,292	\$ 1,800,810

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

FY 2025-2026 Winter Revised Budget

Historic Revenue Summary Revenue by Object

Fund 205 - Student Transportation Presented: 1/21/2026

	FY 2025 Actuals	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Winter Revision	Change From Current
065 - Student Transportation	15,787,324	17,292,145	-	17,292,145	17,427,231	135,086
090 - Other State Revenue	1,799,583	120,000	-	120,000	120,000	-
Total Revenue	17,586,907	17,412,145	-	17,412,145	17,547,231	135,086
015 - Use of Fund Balance	-	-	-	-	-	-
250 - Transfers From Other Funds	3,197,476	4,446,640	-	4,446,640	3,696,753	(749,887)
Grand Total	\$ 20,784,381	\$ 21,858,785	\$ -	\$ 21,858,785	\$ 21,243,984	\$ (614,801)

Historic Expenditure Summary Expenditure by Function

Fund 205 - Student Transportation Presented: 1/21/2026

	FY 2025 Actuals	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Winter Revision	Change From Current
760 - Student Transportation: School	20,302,854	21,456,476	(2,300)	21,454,176	20,840,525	(613,651)
762 - Student Transportation: Other	440,268	402,309	2,300	404,609	403,459	(1,150)
780 - Community Services	-	-	-	-	-	-
850 - Debt Services	41,261	-	-	-	-	-
Grand Total	\$ 20,784,381	\$ 21,858,785	\$ -	\$ 21,858,785	\$ 21,243,984	\$ (614,801)

Historic Expenditure Summary Expenditure by Object

Fund 205 - Student Transportation Presented: 1/21/2026

	FY 2025 Actuals	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Winter Revision	Change From Current
310 - Certificated Salaries	-	-	-	-	-	-
320 - Non-Certificated Salaries	351,540	402,617	-	402,617	399,613	(3,004)
360 - Employee Benefits	212,937	232,797	-	232,797	230,144	(2,653)
410 - Professional & Technical Services	1,199	2,500	-	2,500	2,500	-
420 - Staff Travel	4,377	2,000	-	2,000	2,000	-
425 - Student Travel	201	1,000	-	1,000	1,000	-
430 - Utilities	-	-	-	-	-	-
435 - Energy	-	-	-	-	-	-
440 - Purchased Services	20,169,537	21,200,560	7,630	21,208,190	20,597,896	(610,294)
445 - Insurance Bonds & Premiums	-	-	-	-	-	-
450 - Supplies & Materials	3,078	12,286	(7,630)	4,656	5,806	1,150
487 - Student Transportation in Lieu	-	5,000	-	5,000	5,000	-
490 - Other Expenses	253	25	-	25	25	-
532 - Interest on Long-Term Debt	5,053	-	-	-	-	-
533 - Principal on Long-Term Debt	36,208	-	-	-	-	-
Grand Total	\$ 20,784,381	\$ 21,858,785	\$ -	\$ 21,858,785	\$ 21,243,984	\$ (614,801)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

FY 2025-2026 Winter Revised Budget

Historic Revenue Summary Revenue by Object

Fund 255 - Food Service Presented: 1/21/2026

	FY 2025 Actuals	FY 2026 Fall Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Winter Revision	Change From Current
021 - Student Meals	1,096,122	1,911,233	-	1,911,233	1,493,126	(418,107)
046 - Other Local Reimbursement	109,304	68,478	-	68,478	45,216	(23,262)
161 - USDA Food Reimbursements	6,714,712	6,824,109	-	6,824,109	8,013,042	1,188,933
Total Revenue	7,920,138	8,803,820	-	8,803,820	9,551,384	747,564
015 - Use of Fund Balance	2,026,275	1,539,959	-	1,539,959	646,770	(893,189)
Grand Total	\$ 9,946,413	\$ 10,343,779	\$ -	\$ 10,343,779	\$ 10,198,154	\$ (145,625)

Historic Expenditure Summary Expenditure by Function

Fund 255 - Food Service Presented: 1/21/2026

	FY 2025 Actuals	FY 2026 Fall Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Winter Revision	Change From Current
550 - District Admin. Support	3,905	3,916	-	3,916	3,916	-
600 - Operations & Maintenance	356,969	433,553	-	433,553	451,405	17,852
790 - Food Services	9,585,539	9,906,310	-	9,906,310	9,742,832	(163,478)
Grand Total	\$ 9,946,413	\$ 10,343,779	\$ -	\$ 10,343,779	\$ 10,198,154	\$ (145,625)

Historic Expenditure Summary Expenditure by Object

Fund 255 - Food Service Presented: 1/21/2026

	FY 2025 Actuals	FY 2026 Fall Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Winter Revision	Change From Current
320 - Non-Certificated Salaries	3,362,107	3,537,323	-	3,537,323	3,451,780	(85,543)
360 - Employee Benefits	1,351,625	1,395,887	-	1,395,887	1,376,338	(19,549)
410 - Professional & Technical Services	-	2,000	-	2,000	1,000	(1,000)
420 - Staff Travel	14,037	12,500	-	12,500	12,000	(500)
430 - Utilities	26,860	23,753	-	23,753	32,964	9,211
435 - Energy	249,718	250,000	-	250,000	250,000	-
440 - Purchased Services	94,317	128,916	-	128,916	148,566	19,650
445 - Insurance Bonds & Premiums	37,509	60,000	-	60,000	60,000	-
450 - Supplies & Materials	4,047,312	3,630,400	-	3,630,400	4,010,506	380,106
490 - Other Expenses	161,880	3,000	-	3,000	5,000	2,000
510 - Equipment	601,048	1,300,000	-	1,300,000	850,000	(450,000)
Grand Total	\$ 9,946,413	\$ 10,343,779	\$ -	\$ 10,343,779	\$ 10,198,154	\$ (145,625)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

FY 2025-2026 Winter Revised Budget

Historic Revenue Summary Revenue by Object

Fund 400 - Debt Service Presented: 1/21/2026

	FY 2025 Actuals	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Winter Revision	Change From Current
015 - Use of Fund Balance	-	273,600	-	273,600	393,600	120,000
250 - Transfers From Other Funds	393,240	120,000	-	120,000	-	(120,000)
Grand Total	\$ 393,240	\$ 393,600	\$ -	\$ 393,600	\$ 393,600	\$ -

Historic Expenditure Summary Expenditure by Function

Fund 400 - Debt Service Presented: 1/21/2026

	FY 2025 Actuals	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Winter Revision	Change From Current
550 - District Admin. Support Services	-	-	-	-	-	-
850 - Debt Services	393,240	393,600	-	393,600	393,600	-
Grand Total	\$ 393,240	\$ 393,600	\$ -	\$ 393,600	\$ 393,600	\$ -

Historic Expenditure Summary Expenditure by Object

Fund 400 - Debt Service Presented: 1/21/2026

	FY 2025 Actuals	FY 2026 Adopted Budget	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Winter Revision	Change From Current
440 - Other Purchased Services	-	-	-	-	-	-
532 - Interest on Long-Term Debt	206,862	204,672	-	204,672	199,990	(4,682)
533 - Principal on Long-Term Debt	186,378	188,928	-	188,928	193,610	4,682
Grand Total	\$ 393,240	\$ 393,600	\$ -	\$ 393,600	\$ 393,600	\$ -

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
FY 2025-2026 Winter Revised Budget

Historic Revenue Summary
Revenue by Object

Fund 500 - Capital Improvement Plan (CIP) Presented: 1/21/2026

	FY 2025 Actuals	FY 2026 Fall Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Winter Revision	Change From Current
015 - Appropriation from Fund Balance	-	3,222,395	-	3,222,395	3,222,395	-
250 - Transfers from Other Funds	-	-	-	-	767,310	767,310
Grand Total	\$ -	\$ 3,222,395	\$ -	\$ 3,222,395	\$ 3,989,705	\$ 767,310

Historic Expenditure Summary
Expenditure by Object

Fund 500 - Capital Improvement Plan (CIP) Presented: 1/21/2026

	FY 2025 Actuals	FY 2026 Fall Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Winter Revision	Change From Current
310 - Certificated Salaries	-	-	-	-	-	-
320 - Non-Certificated Salaries	-	-	-	-	-	-
360 - Employee Benefits	-	-	-	-	-	-
410 - Professional & Technical Services	222,880	227,506	-	227,506	819,816	592,310
440 - Other Purchased Services	832,906	1,865,771	(100,000)	1,765,771	1,940,771	175,000
450 - Supplies & Materials	918,219	10,456	100,000	110,456	110,456	-
490 - Other Expenses	-	11,672	-	11,672	11,672	-
510 - Equipment	122,262	754,966	-	754,966	754,966	-
520 - Land Acquisition	-	-	-	-	-	-
540 - Other Capital Outlay	-	-	-	-	-	-
Total Expenditure	2,096,268	2,870,371	-	2,870,371	3,637,681	767,310
552 - Transfers to Special Revenue Funds	-	-	-	-	-	-
553 - Transfers to Debt Service Fund	-	-	-	-	-	-
551 - Transfers to General Fund	-	312,400	-	312,400	312,400	-
552 - Transfers to Special Revenue Funds	-	39,624	-	39,624	39,624	-
562 - Transfers to Other Government Units	400,000	-	-	-	-	-
Grand Total	\$ 2,496,268	\$ 3,222,395	\$ -	\$ 3,222,395	\$ 3,989,705	\$ 767,310

Historic Expenditure Summary
Expenditure by Project

Fund 500 - Capital Improvement Plan (CIP) Presented: 1/21/2026

	FY 2025 Actuals	FY 2026 Fall Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Winter Revision	Change From Current
0204 - Code Compliance	195,235	35,025	12,406	47,431	47,431	-
0213 - Vehicle Refresh	-	33,008	-	33,008	33,008	-
0216 - PE & Playgroud Refresh	-	338	-	338	338	-
0220 - Parking Lot Refresh	161,237	161,536	(17,000)	144,536	144,536	-
0221 - Charter School FF&E	-	292,755	-	292,755	292,755	-
0222 - Exterior Upgrades	-	-	-	-	-	-
0226 - Road & Field Refresh	-	2,101	-	2,101	2,101	-
0229 - Fencing/Security Upgrade	-	-	-	-	-	-
0260 - Water & Sewer Refresh	96,540	154,578	20,594	175,172	350,172	175,000
0263 - Classroom Expansion	10,205	143,110	100,000	243,110	243,110	-
0270 - Building Equipment & Security	305,227	1,183,721	(100,000)	1,083,721	1,083,721	-
0271 - Fleet Vehicle Refresh	76,240	221,670	-	221,670	221,670	-
0277 - Mechanical Electrical & Plumbing	3,680	100,120	(16,000)	84,120	84,120	-
0287 - Energy Improvements	-	3,626	-	3,626	3,626	-
0296 - Audio Visual Systems	-	-	-	-	-	-
0297 - Talkeetna Roof	-	-	-	-	-	-
0298 - PJMS Renovations	29,773	65,664	-	65,664	65,664	-
0300 - New School Construction FF&E	1,003,581	92,528	-	92,528	684,838	592,310
0301 - New Construction	614,550	380,591	-	380,591	380,591	-
Transfers to Other Funds	-	352,024	-	352,024	352,024	-
Grand Total	\$ 2,496,268	\$ 3,222,395	\$ -	\$ 3,222,395	\$ 3,989,705	\$ 767,310