

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

FY 2026 Spring Budget Revision

Historic Revenue Summary

Revenue by Object - Excluding On-Behalf Payments

Fund 100 - General Operating Fund Presented: 5/6/2026

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Winter Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Spring Revision	Change From Current
011 - Borough Appropriation	74,881,853	77,883,127	77,883,126	-	77,883,126	77,883,126	-
044 - Other Local Revenue	122,900	85,000	85,000	-	85,000	85,000	-
046 - Other Local Reimbursement	750,422	318,171	324,281	(110)	324,171	324,171	-
047 - Federal E-Rate Reimbursements	1,124,801	1,231,376	1,198,981	-	1,198,981	1,198,981	-
048 - Other	68,707	65,000	65,000	-	65,000	65,000	-
050 - State Foundation Funding	164,075,245	188,299,159	189,565,084	-	189,565,084	189,367,080	(198,004)
090 - Other State Revenue	24,102,880	65,942	65,629	-	65,629	71,445	5,816
140 - Direct Federal	116,005	-	7,456	-	7,456	7,456	-
150 - Medicaid Reimbursement	836,489	742,775	742,775	-	742,775	742,775	-
Total Revenue	266,079,302	268,690,550	269,937,332	(110)	269,937,222	269,745,034	(192,188)
015 - Appropriation from Fund Balance	12,648,310	3,381,777	9,235,560	110	9,235,670	6,735,670	(2,500,000)
250 - Transfers from Other Gov Sources	-	-	312,400	-	312,400	312,400	-
Grand Total	\$278,727,612	\$272,072,327	\$279,485,292	\$ -	\$279,485,292	276,793,104	\$ (2,692,188)

Historic Expenditure Summary

Expenditure by Object - Excluding On-Behalf Payments

Fund 100 - General Operating Fund Presented: 5/6/2026

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Winter Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Spring Revision	Change From Current
310 - Certificated Salaries	114,520,677	109,540,313	111,417,261	369,876	111,787,137	112,188,155	401,018
320 - Non-Certificated Salaries	44,131,364	43,854,193	42,481,711	295,977	42,777,688	42,759,199	(18,489)
360 - Employee Benefits & Deductions	70,458,027	66,772,279	66,600,235	(161,128)	66,439,107	67,955,899	1,516,792
410 - Professional & Technical Services	11,306,725	9,839,637	10,685,455	69,158	10,754,612	10,814,612	60,000
420 - Staff Travel	391,010	516,031	519,475	4,803	524,277	517,645	(6,632)
425 - Students Travel	976,216	796,050	750,755	86,307	837,062	837,062	-
430 - Utility Services	2,609,187	2,491,219	2,629,083	62,798	2,691,881	2,554,902	(136,979)
435 - Energy	6,418,714	6,701,586	6,714,386	(9,425)	6,704,961	6,914,313	209,352
440 - Other Purchased Services	3,111,101	3,937,958	3,960,125	336,280	4,296,405	4,301,187	4,782
445 - Insurance & Bond Premiums	3,912,182	4,311,176	4,291,176	2,029	4,293,205	4,293,205	-
450 - Supplies & Materials	10,532,075	14,383,782	20,316,659	(1,039,685)	19,276,974	18,959,432	(317,542)
480 - Tuition & Stipends	203,370	105,000	105,033	15,854	120,887	120,887	-
490 - Other Expenses	2,075,021	1,438,371	2,396,764	102,255	2,499,019	1,708,826	(790,193)
495 - Indirect Costs	(1,195,201)	(940,994)	(947,592)	-	(947,592)	(947,592)	-
510 - Equipment	505,192	1,533,516	1,435,070	(135,159)	1,299,911	1,237,411	(62,500)
532 - Interest on Long-Term Debt	532,302	93,872	93,872	-	93,872	93,872	-
533 - Principal on Long-Term Debt	3,306,257	1,539,388	1,571,762	-	1,571,762	1,571,762	-
Total Expenditures	273,794,219	266,913,377	275,021,229	(60)	275,021,169	275,880,778	859,609
550 - Transfers to Other Funds	-	-	-	-	-	-	-
552 - Transfers to Special Revenue Funds	3,209,793	120,000	3,696,753	60	3,696,813	522,776	(3,174,037)
553 - Transfers to Debt Service Fund	593,600	4,446,640	-	-	-	-	-
554 - Transfers to Capital Project Funds	280,000	-	767,310	-	767,310	389,550	(377,760)
562 - Transfers to Other Government Units	850,000	592,310	-	-	-	-	-
Grand Total	\$278,727,612	\$272,072,327	\$279,485,292	\$ -	\$279,485,292	276,793,104	\$ (2,692,188)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT
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Historic Expenditure Summary

Expenditure by Function - Excluding On-Behalf Payments

Fund 100 - General Operating Fund Presented: 5/6/2026

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Winter Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Spring Revision	Change From Current
100 - Instruction	116,129,405	112,006,774	120,295,169	(513,937)	119,781,232	120,494,469	713,237
200 - Special Education Instruction	44,208,126	45,065,922	44,729,261	(4,717)	44,724,544	44,150,468	(574,076)
220 - Special Education Support Service	17,185,453	15,199,505	14,819,735	(1,733)	14,818,002	14,850,578	32,576
300 - Support Services - Students	12,390,204	11,922,856	12,109,779	(66,278)	12,043,501	12,100,943	57,442
350 - Support Services - Instruction	11,671,421	11,301,261	10,859,955	47,251	10,907,206	11,059,736	152,530
400 - School Administration	11,518,779	11,027,179	11,460,933	68,432	11,529,364	11,740,980	211,616
450 - School Admin. Support Services	11,753,156	11,603,734	11,707,157	103,760	11,810,917	11,772,225	(38,692)
510 - District Administration	1,503,346	1,156,736	1,140,014	-	1,140,014	1,225,744	85,730
550 - District Admin. Support Services	14,767,643	16,709,509	17,605,712	51,572	17,657,284	16,622,791	(1,034,493)
600 - Operations & Maintenance	24,855,600	26,255,250	26,141,080	278,413	26,419,493	26,692,513	273,020
700 - Student Activities	3,896,709	2,955,258	2,466,637	37,238	2,503,875	3,503,529	999,654
760 - Student Transportation	(110)	-	-	-	-	-	-
780 - Community Services	77,021	76,133	20,163	-	20,163	1,228	(18,935)
790 - Food Services	(1,093)	-	-	-	-	-	-
850 - Debt Service	3,838,559	1,633,260	1,665,634	-	1,665,634	1,665,634	-
Total Expenditures	273,794,219	266,913,377	275,021,229	-	275,021,229	275,880,838	859,609
900 - Other Financing Uses	4,933,393	5,158,950	4,464,063	-	4,464,063	912,266	(3,551,797)
Grand Total	\$278,727,612	\$272,072,327	\$279,485,292	\$ -	\$279,485,292	276,793,104	\$ (2,692,188)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

FY 2026 Spring Budget Revision

Historic Expenditure Summary

Expenditure by Function - Object - Excluding On-Behalf Payments

Fund 100 - General Operating Fund Presented: 5/6/2026

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Winter Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Spring Revision	Change From Current
100 - Instruction	116,129,405	112,006,774	120,295,169	(513,937)	119,781,232	120,494,469	713,237
310 - Certificated Salaries	68,431,615	65,022,110	66,653,106	312,036	66,965,142	66,357,789	(607,353)
320 - Non-Certificated Salaries	4,789,372	5,360,368	4,444,990	228,997	4,673,987	4,404,023	(269,964)
360 - Employee Benefits & Deductions	29,715,378	25,692,200	26,853,681	(200,480)	26,653,201	28,306,960	1,653,759
410 - Professional & Technical Services	4,821,120	5,271,261	5,638,724	46,641	5,685,365	5,685,365	-
420 - Staff Travel	43,914	47,895	48,427	1,715	50,142	50,142	-
425 - Student Travel	375,054	225,054	286,914	75,757	362,671	362,671	-
430 - Utility Services	696,225	343,043	343,160	1,305	344,465	344,465	-
440 - Other Purchased Services	110,380	178,043	115,454	13,205	128,659	136,407	7,748
450 - Supplies & Materials	5,180,532	8,513,092	14,423,599	(1,138,718)	13,284,881	13,208,403	(76,478)
480 - Tuition & Stipends	138,450	105,000	105,033	15,854	120,887	120,887	-
490 - Other Expenses	1,827,365	1,248,708	1,382,081	129,690	1,511,771	1,517,296	5,525
550 - Transfers to Other Funds	-	-	-	60	60	60	-
200 - Special Education Instruction	44,208,126	45,065,922	44,729,261	(4,717)	44,724,544	44,150,468	(574,076)
310 - Certificated Salaries	16,424,680	16,162,233	16,587,073	6,240	16,593,313	16,564,984	(28,329)
320 - Non-Certificated Salaries	12,391,238	12,991,208	12,798,063	(4,750)	12,793,313	12,300,179	(493,134)
360 - Employee Benefits & Deductions	15,226,775	15,673,625	15,177,918	(3,554)	15,174,364	15,121,751	(52,613)
410 - Professional & Technical Services	35,678	45,425	20,637	(315)	20,322	20,322	-
420 - Staff Travel	4,632	2,805	3,056	(507)	2,549	2,549	-
425 - Student Travel	412	3,520	2,890	(164)	2,726	2,726	-
430 - Utility Services	292	383	383	-	383	383	-
440 - Other Purchased Services	-	213	-	115	115	115	-
450 - Supplies & Materials	112,049	171,208	131,977	(1,782)	130,195	130,195	-
490 - Other Expenses	12,370	15,302	7,265	-	7,265	7,265	-
220 - Special Education Support Svcs	17,185,453	15,199,505	14,819,735	(1,733)	14,818,002	14,850,578	32,576
310 - Certificated Salaries	6,407,120	6,316,999	6,077,688	-	6,077,688	6,205,233	127,545
320 - Non-Certificated Salaries	2,233,353	1,925,588	1,725,203	-	1,725,203	1,667,083	(58,120)
360 - Employee Benefits & Deductions	3,841,956	3,752,643	3,451,368	-	3,451,368	3,414,519	(36,849)
410 - Professional & Technical Services	4,152,872	2,767,943	3,120,775	(82)	3,120,693	3,120,693	-
420 - Staff Travel	109,983	73,350	73,455	-	73,455	73,455	-
425 - Student Travel	2,398	630	630	107	737	737	-
430 - Utility Services	7	-	-	77	77	77	-
440 - Other Purchased Services	26,413	44,035	51,135	(4,035)	47,100	47,100	-
450 - Supplies & Materials	333,296	314,492	315,656	2,200	317,856	317,856	-
480 - Tuition & Stipends	64,920	-	-	-	-	-	-
490 - Other Expenses	13,135	3,825	3,825	-	3,825	3,825	-
300 - Support Services - Students	12,390,204	11,922,856	12,109,779	(66,278)	12,043,501	12,100,943	57,442
310 - Certificated Salaries	6,288,629	5,953,224	6,325,147	4,624	6,329,771	6,341,111	11,340
320 - Non-Certificated Salaries	2,219,704	2,072,203	1,960,212	8,732	1,968,944	1,987,859	18,915
360 - Employee Benefits & Deductions	3,184,418	3,175,713	3,010,854	430	3,011,284	2,974,743	(36,541)
410 - Professional & Technical Services	478,632	391,850	481,671	225	481,896	543,238	61,342
420 - Staff Travel	3,134	1,664	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	40,706	1,056
450 - Supplies & Materials	191,044	229,102	249,131	(80,289)	168,842	170,172	1,330
490 - Other Expenses	209	1,800	1,800	-	1,800	1,800	-
510 - Equipment	-	50,000	32,000	-	32,000	32,000	-

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350 - Support Services - Instruction	11,671,421	11,301,261	10,859,955	47,251	10,907,206	11,059,736	152,530
310 - Certificated Salaries	5,997,685	5,833,233	5,651,948	6,377	5,658,325	5,829,079	170,754
320 - Non-Certificated Salaries	784,319	915,661	773,743	(6,218)	767,525	744,623	(22,902)
360 - Employee Benefits & Deductions	2,581,065	2,701,110	2,423,039	3,714	2,426,753	2,438,340	11,587
410 - Professional & Technical Services	561,679	168,347	130,837	152	130,989	130,989	-
420 - Staff Travel	128,253	237,655	237,655	1,461	239,116	232,207	(6,909)
425 - Student Travel	31	-	-	-	-	-	-
430 - Utility Services	905,844	840,540	871,599	44,950	916,549	916,549	-
440 - Other Purchased Services	88,340	88,706	88,706	3,500	92,206	92,206	-
450 - Supplies & Materials	594,122	487,538	653,345	(5,701)	647,644	647,644	-
490 - Other Expenses	7,253	19,121	19,733	(409)	19,324	19,324	-
510 - Equipment	22,830	9,350	9,350	(575)	8,775	8,775	-
550 - Transfers to Other Funds	-	-	-	-	-	-	-
400 - School Administration	11,518,779	11,027,179	11,460,933	68,431	11,529,364	11,740,980	211,616
310 - Certificated Salaries	8,609,217	8,165,561	8,459,260	10,115	8,469,375	8,690,731	221,356
360 - Employee Benefits & Deductions	2,864,750	2,809,531	2,947,579	26,482	2,974,061	2,964,321	(9,740)
410 - Professional & Technical Services	2,650	6,301	6,301	24,724	31,025	31,025	-
420 - Staff Travel	14,902	16,219	16,219	1,455	17,674	17,674	-
425 - Student Travel	374	-	-	-	-	-	-
440 - Other Purchased Services	575	-	-	413	413	413	-
450 - Supplies & Materials	21,956	28,221	29,406	2,587	31,993	31,993	-
490 - Other Expenses	4,355	1,346	2,168	2,655	4,823	4,823	-
450 - School Admin. Support Services	11,753,156	11,603,734	11,707,157	103,760	11,810,917	11,772,225	(38,692)
320 - Non-Certificated Salaries	6,535,699	6,406,967	6,555,108	54,933	6,610,041	6,624,071	14,030
360 - Employee Benefits & Deductions	4,365,201	4,431,299	4,373,698	30,467	4,404,165	4,344,253	(59,912)
420 - Staff Travel	8,990	5,238	5,238	-	5,238	5,238	-
430 - Utility Services	30,364	44,588	42,437	(767)	41,670	41,670	-
440 - Other Purchased Services	563,342	539,158	559,695	20,730	580,425	587,615	7,190
450 - Supplies & Materials	227,707	172,642	165,444	(1,128)	164,316	164,316	-
490 - Other Expenses	21,853	3,842	5,537	(475)	5,062	5,062	-
510 - District Administration	1,503,346	1,156,736	1,140,014	-	1,140,014	1,225,744	85,730
310 - Certificated Salaries	569,959	441,516	409,384	-	409,384	455,435	46,051
320 - Non-Certificated Salaries	312,096	239,549	229,661	-	229,661	246,536	16,875
360 - Employee Benefits & Deductions	385,759	303,122	308,420	-	308,420	331,224	22,804
410 - Professional & Technical Services	3,048	3,150	3,150	-	3,150	3,150	-
420 - Staff Travel	12,771	32,710	32,632	-	32,632	32,632	-
425 - Student Travel	1,290	721	721	-	721	721	-
430 - Utility Services	-	-	78	-	78	78	-
440 - Other Purchased Services	174,921	103,050	122,987	-	122,987	122,987	-
450 - Supplies & Materials	38,099	29,876	23,759	-	23,759	23,759	-
490 - Other Expenses	5,403	3,042	9,222	-	9,222	9,222	-
550 - District Admin. Support Services	14,767,643	16,709,509	17,605,712	51,572	17,657,284	16,622,791	(1,034,493)
310 - Certificated Salaries	160,955	40,825	64,878	2,350	67,228	67,228	-
320 - Non-Certificated Salaries	5,991,342	5,789,183	5,748,317	0	5,748,317	5,875,950	127,633
360 - Employee Benefits & Deductions	3,281,611	3,133,979	3,126,480	56	3,126,536	3,077,299	(49,237)
410 - Professional & Technical Services	1,233,246	1,165,110	1,261,610	-	1,261,610	1,260,268	(1,342)
420 - Staff Travel	64,284	98,495	98,590	500	99,090	99,367	277
430 - Utility Services	17,149	17,070	17,070	2,159	19,229	19,229	-
440 - Other Purchased Services	727,064	1,119,374	1,188,199	136,889	1,325,088	1,314,743	(10,345)
445 - Insurance & Bond Premiums	1,660,679	1,854,625	1,854,625	-	1,854,625	1,854,625	-
450 - Supplies & Materials	2,303,766	2,937,492	2,955,482	73,049	3,028,531	2,785,270	(243,261)
490 - Other Expenses	50,954	26,934	851,083	(28,431)	822,652	26,934	(795,718)
495 - Indirect Costs	(1,195,201)	(940,994)	(947,592)	-	(947,592)	(947,592)	-
510 - Equipment	471,794	1,467,416	1,386,970	(135,000)	1,251,970	1,189,470	(62,500)

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	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Winter Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Spring Revision	Change From Current
600 - Operations & Maintenance	24,855,600	26,255,250	26,141,080	278,413	26,419,493	26,692,513	273,020
320 - Non-Certificated Salaries	7,865,529	8,093,427	8,012,317	10,919	8,023,236	8,216,190	192,954
360 - Employee Benefits & Deductions	4,612,701	4,698,165	4,609,118	(16,263)	4,592,855	4,600,548	7,693
410 - Professional & Technical Services	17,800	20,250	21,750	(2,188)	19,562	19,562	-
430 - Utility Services	959,306	1,245,595	1,354,356	15,074	1,369,430	1,232,451	(136,979)
435 - Energy	6,418,714	6,701,586	6,714,386	(9,425)	6,704,961	6,914,313	209,352
440 - Other Purchased Services	1,166,526	1,634,530	1,619,299	173,567	1,792,866	1,792,866	-
445 - Insurance & Bond Premiums	2,251,503	2,456,551	2,436,551	2,029	2,438,580	2,438,580	-
450 - Supplies & Materials	1,508,597	1,394,346	1,362,503	105,683	1,468,186	1,468,186	-
490 - Other Expenses	44,356	4,050	4,050	(1,399)	2,651	2,651	-
510 - Equipment	10,568	6,750	6,750	416	7,166	7,166	-
700 - Student Activities	3,896,709	2,955,258	2,466,637	37,238	2,503,875	3,503,529	999,654
310 - Certificated Salaries	1,650,480	1,621,907	1,206,072	29,334	1,235,406	1,694,619	459,213
320 - Non-Certificated Salaries	953,115	7,325	198,338	2,164	200,502	673,701	473,199
360 - Employee Benefits & Deductions	380,542	381,278	316,381	(1,980)	314,401	381,643	67,242
420 - Staff Travel	147	-	2,539	179	2,718	2,718	-
425 - Student Travel	596,657	558,475	451,950	10,607	462,557	462,557	-
430 - Utility Services	-	-	-	-	-	-	-
440 - Other Purchased Services	217,834	175,000	175,000	(8,104)	166,896	166,029	(867)
450 - Supplies & Materials	10,611	101,273	6,357	4,414	10,771	11,638	867
490 - Other Expenses	87,323	110,000	110,000	624	110,624	110,624	-
760 - Student Transportation	(110)	-	-	-	-	-	-
360 - Employee Benefits & Deductions	(110)	-	-	-	-	-	-
780 - Community Services	77,021	76,133	20,163	-	20,163	1,228	(18,935)
310 - Certificated Salaries	527	-	-	-	-	-	-
320 - Non-Certificated Salaries	35,407	35,419	18,464	-	18,464	930	(17,534)
360 - Employee Benefits & Deductions	19,074	19,614	1,699	-	1,699	298	(1,401)
440 - Other Purchased Services	11,272	16,199	-	-	-	-	-
450 - Supplies & Materials	10,296	4,500	-	-	-	-	-
490 - Other Expenses	445	401	-	-	-	-	-
790 - Food Services	(1,093)	-	-	-	-	-	-
360 - Employee Benefits & Deductions	(1,093)	-	-	-	-	-	-
850 - Debt Service	3,838,559	1,633,260	1,665,634	-	1,665,634	1,665,634	-
532 - Interest on Long Term Debt	532,302	93,872	93,872	-	93,872	93,872	-
533 - Principal on Long Term Debt	3,306,257	1,539,388	1,571,762	-	1,571,762	1,571,762	-
900 - Other Financing Uses	4,933,393	5,158,950	4,464,063	-	4,464,063	912,266	(3,551,797)
552 - Transfers to Special Revenue Funds	3,209,793	4,446,640	3,696,753	-	3,696,753	522,716	(3,174,037)
553 - Transfers to Debt Service Fund	593,600	120,000	-	-	-	-	-
554 - Transfers to Capital Project Fund	280,000	-	767,310	-	767,310	389,550	(377,760)
562 - Transfers to Other Government Units	850,000	592,310	-	-	-	-	-
Grand Total	\$278,727,612	\$272,072,327	\$279,485,292	\$ -	\$279,485,292	\$276,793,104	\$ (2,692,188)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

FY 2026 Spring Budget Revision

Historic Expenditure Summary

Expenditure by Location - Excluding On-Behalf Payments

Fund 100 - General Operating Fund Presented: 5/6/2026

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Winter Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Spring Revision	Change From Current
Elementary School	74,527,571	72,390,036	72,647,835	825,550	73,473,385	73,824,485	351,100
Big Lake Elementary School	4,580,322	4,307,221	4,129,159	71,163	4,200,322	4,203,099	2,777
Butte Elementary School	3,796,323	3,662,228	3,764,607	61,247	3,825,854	3,856,716	30,862
Cottonwood Creek Elementary School	4,426,171	4,291,409	4,275,918	108,493	4,384,411	4,423,111	38,700
Dena'ina Elementary School	4,336,404	4,165,479	4,413,668	90,657	4,504,325	4,565,555	61,230
Finger Lake Elementary School	4,715,680	4,803,230	4,792,965	767	4,793,732	4,801,241	7,509
Goose Bay Elementary School	4,051,096	3,818,118	3,668,114	97,475	3,765,589	3,810,886	45,297
Iditarod Elementary School	4,668,022	4,512,117	4,738,428	78,566	4,816,994	4,840,931	23,937
Knik Elementary School	2,948,230	2,893,514	2,938,106	(705)	2,937,401	2,920,960	(16,441)
Larson Elementary School	4,539,549	4,456,876	4,336,249	(827)	4,335,422	4,366,818	31,396
Machetaniz Elementary School	4,333,407	4,306,789	4,389,703	(3,322)	4,386,381	4,264,213	(122,168)
Meadow Lakes Elementary School	4,254,083	4,200,725	4,320,981	27,729	4,348,710	4,412,610	63,900
Pioneer Peak Elementary School	5,104,739	4,944,271	4,723,189	522	4,723,711	4,769,508	45,797
Shaw Elementary School	5,705,139	5,525,318	5,751,747	92,817	5,844,564	5,875,119	30,555
Sherrod Elementary School	4,202,018	4,075,952	4,187,356	133,506	4,320,862	4,347,520	26,658
Snowshoe Elementary School	4,376,244	4,281,056	3,895,274	6,440	3,901,714	3,896,915	(4,799)
Swanson Elementary School	4,365,225	4,144,306	4,372,252	60,103	4,432,355	4,409,655	(22,700)
Tanaina Elementary School	4,124,919	4,001,427	3,950,119	919	3,951,038	4,059,628	108,590
Middle School	31,099,821	29,229,787	29,535,070	(5,645)	29,529,425	29,490,826	(38,599)
Colony Middle School	7,114,363	6,605,693	6,978,214	1,256	6,979,470	6,955,827	(23,643)
Houston Middle School	4,285,633	4,196,848	4,088,073	(9,874)	4,078,199	4,040,638	(37,561)
Palmer Jr Middle School	6,453,887	5,857,896	5,925,036	(763)	5,924,273	6,106,931	182,658
Teeland Middle School	6,547,591	6,239,737	6,112,445	(189)	6,112,256	6,019,273	(92,983)
Wasilla Middle School	6,698,346	6,329,613	6,431,302	3,925	6,435,227	6,368,157	(67,070)
High School	49,759,079	47,412,371	48,483,716	94,910	48,578,626	49,212,625	633,999
Career & Technical High School	8,082,639	7,915,097	8,120,181	16,706	8,136,887	8,190,331	53,444
Colony High School	10,269,473	9,958,666	10,178,018	33,242	10,211,260	10,350,667	139,407
Houston High School	5,792,077	5,435,388	5,380,594	12,871	5,393,465	5,481,493	88,028
Joe Redington Jr/Sr High School	7,193,495	7,000,145	7,049,310	11,957	7,061,267	7,136,191	74,924
Palmer High School	8,670,296	7,782,690	8,195,169	13,642	8,208,811	8,373,872	165,061
Wasilla High School	9,751,099	9,320,385	9,560,444	6,492	9,566,936	9,680,071	113,135
Small Attendance Area School	10,286,486	10,463,618	10,381,284	61,441	10,442,725	10,839,629	396,904
Beryozova School	289,100	307,318	311,753	-	311,753	310,278	(1,475)
Glacier View School	898,143	749,530	738,812	864	739,676	754,592	14,916
Sutton Elementary School	1,173,988	1,214,635	1,196,489	1,151	1,197,640	1,223,273	25,633
Su-Valley Jr/Sr High School	3,757,422	3,591,563	3,614,023	6,132	3,620,155	3,832,838	212,683
Talkeetna Elementary School	2,081,947	2,212,980	2,001,159	24,000	2,025,159	2,119,002	93,843
Trapper Creek Elementary School	579,701	511,505	520,817	-	520,817	536,733	15,916
Willow Elementary School	1,506,186	1,876,087	1,998,231	29,294	2,027,525	2,062,913	35,388
Alternative/Correspondence School	23,478,825	23,834,587	27,426,669	(8,063)	27,418,606	27,594,795	176,189
Burchell High School	2,571,413	2,272,657	2,250,257	644	2,250,901	2,285,346	34,445
Valley Pathways High School	2,068,924	2,706,727	3,104,298	1,080	3,105,378	3,142,116	36,738
Mat-Su Youth Facility	172,382	161,409	303,771	-	303,771	303,572	(199)
Mat-Su Day School	3,026,308	2,290,195	2,246,323	155	2,246,478	2,248,305	1,827
Mat-Su Middle School College	2,418,266	2,226,548	2,656,367	-	2,656,367	2,662,117	5,750
Mat-Su Central School	13,221,531	14,177,051	16,865,653	(9,942)	16,855,711	16,953,339	97,628

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

FY 2026 Spring Budget Revision

Historic Expenditure Summary

Expenditure by Location - Excluding On-Behalf Payments

Fund 100 - General Operating Fund Presented: 5/6/2026

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Winter Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Spring Revision	Change From Current
Charter School	25,825,494	25,810,486	28,739,051	1,442	28,740,493	28,755,889	15,396
Academy Charter School	3,488,649	3,629,403	3,882,626	721	3,883,347	3,886,327	2,980
American Charter Academy	2,661,159	2,724,816	2,930,570	-	2,930,570	2,933,746	3,176
Birchtree Charter School	5,754,840	5,435,547	5,726,786	-	5,726,786	5,730,066	3,280
Fronteras Spanish Immersion Charter School	4,644,999	3,980,463	4,074,129	-	4,074,129	4,074,129	-
Knik Charter School	2,607,761	3,315,596	3,586,680	-	3,586,680	3,586,680	-
Midnight Sun Family Learning Center	2,792,221	2,672,284	2,775,468	721	2,776,189	2,779,169	2,980
Twindly Bridge Charter School	3,875,866	4,052,377	5,762,792	-	5,762,792	5,765,772	2,980
District Wide	63,750,338	62,931,442	62,271,667	(969,635)	61,302,032	57,074,855	(4,227,177)
Accounting Department	923,932	870,326	900,527	-	900,527	969,305	68,778
Administration Annex West	12,086	9,134	9,137	(966)	8,171	7,978	(193)
Administration Building	281,685	213,042	304,285	509	304,794	288,441	(16,353)
Business Services	531,223	610,714	605,679	-	605,679	635,654	29,975
Career & Technical Education	326,442	473,573	484,010	(17,663)	466,347	483,380	17,033
Compliance	21,288	29,250	29,250	500	29,750	29,750	-
Custodial Services	796,560	856,452	860,443	(80,200)	780,243	835,438	55,195
District Warehouse	504,655	414,884	359,052	(187)	358,865	403,078	44,213
District Wide Services	30,226,562	17,702,542	18,194,426	541,847	18,736,273	17,972,084	(764,189)
Equal Employment Opportunity	19,116	19,468	19,688	-	19,688	20,412	724
Facilities	6,666,821	6,861,032	6,833,629	7,281	6,840,910	6,951,457	110,547
Facility Use	1,104	-	-	-	-	792	792
Federal Programs	1,833,481	466,569	1,490,662	(846,266)	644,396	489,002	(155,394)
Finance	717,300	731,074	688,581	-	688,581	732,141	43,560
Health Services	74,967	28,751	28,751	-	28,751	28,751	-
Human Resources and Labor Relations	1,201,831	1,140,457	1,153,006	-	1,153,006	1,180,560	27,554
Information Technology	4,875,138	6,209,627	5,817,770	(362,947)	5,454,823	5,000,280	(454,543)
Medicaid Reimbursement	139,403	145,938	146,748	-	146,748	149,622	2,874
Nutrition Services	2,061	900	900	300	1,200	1,620	420
Office of Teaching & Learning	4,619,284	4,434,218	4,265,571	(244,581)	4,020,990	4,023,827	2,837
Office of the Superintendent	540,315	537,678	509,434	5,000	514,434	544,119	29,685
Operating Reserves	-	155,428	66,587	59,238	125,825	381,326	255,501
Payroll Department	822,231	873,535	869,202	-	869,202	875,010	5,808
Public Information Office	333,700	252,536	267,187	(5,000)	262,187	269,930	7,743
Planning & Demography	-	-	-	-	-	-	-
Purchasing Department	744,710	680,201	685,861	-	685,861	697,007	11,146
Quality Schools	328,348	569,508	570,680	-	570,680	570,680	-
Risk Management	1,980,450	256,445	208,614	-	208,614	212,248	3,634
Safety & Emergency Preparedness	221,644	228,749	220,529	(500)	220,029	227,485	7,456
School Board	314,501	348,436	352,167	-	352,167	372,872	20,705
Special Education Office	1,311,172	13,099,519	12,373,846	-	12,373,846	12,385,992	12,146
Student Transportation	3,197,476	4,446,640	3,696,753	-	3,696,753	144,956	(3,551,797)
Talented & Gifted Instruction	180,850	264,816	258,692	(26,000)	232,692	189,658	(43,034)
Grand Total	\$278,727,612	\$272,072,327	\$279,485,292	-	\$279,485,292	\$276,793,104	\$ (2,692,188)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

FY 2026 Spring Budget Revision

Historic Revenue Summary Revenue by Object

Fund	205 - Student Transportation					Presented:	5/6/2026
	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Winter Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Spring Revision	Change From Current
065 - Student Transportation	17,466,907	17,292,145	17,427,231	-	17,427,231	17,574,815	147,584
090 - Other State Revenue	120,000	120,000	120,000	-	120,000	120,000	-
Total Revenue	17,586,907	17,412,145	17,547,231	-	17,547,231	17,694,815	147,584
015 - Use of Fund Balance	-	-	-	-	-	-	-
250 - Transfers From Other Funds	3,197,476	4,446,640	3,696,753	-	3,696,753	144,956	(3,551,797)
Grand Total	\$ 20,784,383	\$ 21,858,785	\$ 21,243,984	\$ -	\$ 21,243,984	\$ 17,839,771	\$ (3,404,213)

Historic Expenditure Summary Expenditure by Function

Fund	205 - Student Transportation					Presented:	5/6/2026
	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Winter Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Spring Revision	Change From Current
760 - Student Transportation: School	20,302,854	21,456,476	20,840,525	(33,624)	20,806,901	17,402,688	(3,404,213)
762 - Student Transportation: Other	440,268	402,309	403,459	33,624	437,083	437,083	-
780 - Community Services	-	-	-	-	-	-	-
850 - Debt Services	41,261	-	-	-	-	-	-
Grand Total	\$ 20,784,383	\$ 21,858,785	\$ 21,243,984	\$ -	\$ 21,243,984	\$ 17,839,771	\$ (3,404,213)

Historic Expenditure Summary Expenditure by Object

Fund	205 - Student Transportation					Presented:	5/6/2026
	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Winter Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Spring Revision	Change From Current
310 - Certificated Salaries	-	-	-	-	-	-	-
320 - Non-Certificated Salaries	351,540	402,617	399,613	-	399,613	410,542	10,929
360 - Employee Benefits	212,937	232,797	230,144	-	230,144	232,292	2,148
410 - Professional & Technical Services	1,199	2,500	2,500	(2,500)	-	-	-
420 - Staff Travel	4,377	2,000	2,000	-	2,000	20,000	18,000
425 - Student Travel	201	1,000	1,000	-	1,000	1,000	-
430 - Utilities	-	-	-	50	50	50	-
440 - Purchased Services	20,169,537	21,200,560	20,597,896	(8,300)	20,589,596	17,172,306	(3,417,290)
450 - Supplies & Materials	3,078	12,286	5,806	750	6,556	6,556	-
487 - Student Transportation in Lieu	-	5,000	5,000	10,000	15,000	15,000	-
490 - Other Expenses	253	25	25	-	25	25	-
532 - Interest on Long-Term Debt	-	-	-	-	-	-	-
533 - Principal on Long-Term Debt	36,208	-	-	-	-	-	-
Grand Total	\$ 20,779,330	\$ 21,858,785	\$ 21,243,984	\$ -	\$ 21,243,984	\$ 17,857,771	\$ (3,386,213)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

FY 2026 Spring Budget Revision

Historic Revenue Summary Revenue by Object

Fund 255 - Food Service Presented: 5/6/2026

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Winter Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Spring Revision	Change From Current
021 - Student Meals	1,096,122	1,911,233	1,493,126	-	1,493,126	1,234,127	(258,999)
046 - Other Local Reimbursement	109,304	95,203	45,216	-	45,216	45,434	218
161 - USDA Food Reimbursements	6,714,712	6,926,834	8,013,042	-	8,013,042	7,179,930	(833,112)
Total Revenue	7,920,138	8,933,270	9,551,384	-	9,551,384	8,459,491	(1,091,893)
015 - Use of Fund Balance	2,026,275	1,548,962	646,770	-	646,770	937,540	290,770
Grand Total	\$ 9,946,413	\$ 10,482,232	\$ 10,198,154	-	\$ 10,198,154	\$ 9,397,031	\$ (801,123)

Historic Expenditure Summary Expenditure by Function

Fund 255 - Food Service Presented: 5/6/2026

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Winter Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Spring Revision	Change From Current
550 - District Admin. Support	3,905	3,916	3,916	-	3,916	3,916	-
600 - Operations & Maintenance	356,969	433,553	451,405	-	451,405	431,011	(20,394)
790 - Food Services	9,585,539	10,044,763	9,742,832	-	9,742,832	8,962,104	(780,728)
Grand Total	\$ 9,946,413	\$ 10,482,232	\$ 10,198,154	-	\$ 10,198,154	\$ 9,397,031	\$ (801,123)

Historic Expenditure Summary Expenditure by Object

Fund 255 - Food Service Presented: 5/6/2026

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Winter Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Spring Revision	Change From Current
320 - Non-Certificated Salaries	3,362,107	3,504,608	3,451,780	-	3,451,780	3,380,132	(71,648)
360 - Employee Benefits	1,351,625	1,567,055	1,376,338	-	1,376,338	1,324,925	(51,413)
410 - Professional & Technical Services	-	2,000	1,000	-	1,000	1,000	-
420 - Staff Travel	14,037	12,500	12,000	-	12,000	12,000	-
430 - Utilities	26,860	23,753	32,964	-	32,964	29,139	(3,825)
435 - Energy	249,718	250,000	250,000	-	250,000	255,922	5,922
440 - Purchased Services	94,317	128,916	148,566	-	148,566	148,566	-
445 - Insurance Bonds & Premiums	37,509	60,000	60,000	-	60,000	37,509	(22,491)
450 - Supplies & Materials	4,047,312	3,630,400	4,010,506	-	4,010,506	3,703,431	(307,075)
490 - Other Expenses	161,880	3,000	5,000	-	5,000	5,000	-
510 - Equipment	601,048	1,300,000	850,000	-	850,000	499,407	(350,593)
Grand Total	\$ 9,946,413	\$ 10,482,232	\$ 10,198,154	-	\$ 10,198,154	\$ 9,397,031	\$ (801,123)

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

FY 2026 Spring Budget Revision

Historic Revenue Summary Revenue by Object

Fund	Renewal & Replacement					Presented:	5/6/2026
	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Fall Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Spring Revision	Change From Current
011 - Borough Appropriation	150,000	150,000	150,000	-	150,000	150,000	-
046 - Other Local Reimbursement	126,011	-	100,000	-	100,000	100,000	-
Total Revenue	276,011	150,000	250,000	-	250,000	250,000	-
015 - Appropriation from Fund Balance	2,778,375	2,157,282	2,157,282	-	2,157,282	2,157,282	-
250 - Transfers from Other Funds	-	-	39,624	592,260	631,884	806,884	175,000
Grand Total	\$ 3,054,386	\$ 2,307,282	\$ 2,446,906	\$ 592,260	\$ 3,039,166	\$ 3,214,166	\$ 175,000

Historic Expenditure Summary Expenditure by Object

Fund	Renewal & Replacement					Presented:	5/6/2026
	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Fall Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Spring Revision	Change From Current
310 - Certificated Salaries	5,371	5,532	5,532	-	5,532	31,532	26,000
320 - Non-Certificated Salaries	243,176	112,002	112,002	-	112,002	212,002	100,000
360 - Employee Benefits	20,113	10,359	10,359	-	10,359	23,180	12,821
410 - Professional & Technical Services	43,482	55,500	55,500	-	55,500	55,500	-
440 - Other Purchased Services	775,615	766,626	866,626	-	866,626	866,626	-
450 - Supplies & Materials	1,452,672	1,024,444	1,064,068	122,260	1,186,328	1,222,507	36,179
490 - Other Expenditures	655	332,819	-	-	-	-	-
510 - Equipment	513,301	-	332,819	470,000	802,819	802,819	-
Total Expenditure	3,054,386	2,307,282	2,446,906	592,260	3,039,166	3,214,166	175,000
554 - Transfers to Capital Project Fund	-	-	-	-	-	-	-
Grand Total	\$ 3,054,386	\$ 2,307,282	\$ 2,446,906	\$ 592,260	\$ 3,039,166	\$ 3,214,166	\$ 175,000

Historic Expenditure Summary Expenditure by Project

Fund	Renewal & Replacement					Presented:	5/6/2026
	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Fall Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Spring Revision	Change From Current
0200 - Flooring	45,737	114,140	114,140	-	114,140	114,140	-
0204 - Code Compliance	25,311	96,006	96,006	-	96,006	96,006	-
0208 - IT Upgrades	471,088	889,629	889,629	-	889,629	889,629	-
0213 - Vehicle Refresh	70,205	3,907	3,907	-	3,907	3,907	-
0217 - Facility Library Upgrade	-	-	-	-	-	255	255
0220 - Parking Lot Refresh	99,838	11,094	11,094	-	11,094	11,094	-
0221 - Charter School Projects	13,578	-	-	214,500	214,500	214,500	-
0222 - Exterior Upgrades	37,497	23,653	23,653	-	23,653	23,653	-
0226 - Road & Field Refresh	-	51	51	-	51	51	-
0229 - Fencing/Security Upgrade	12,300	-	-	-	-	-	-
0234 - MCS Software Technology Refresh	-	7,575	7,575	-	7,575	7,575	-
0263 - Classroom Expansion	417,086	249,631	249,631	-	249,631	424,631	175,000
0266 - Emergency Generator	48,000	102,000	102,000	-	102,000	102,000	-
0270 - Building Equipment & Security	129,158	120,037	120,037	-	120,037	120,037	-
0272 - WMS Computer Code/Common Space	-	27,246	27,246	-	27,246	27,246	-
0277 - Mechanical Electrical & Plumbing	305,025	96,924	196,924	-	196,924	196,924	-
0278 - Communications Room Improvements	5,052	178	178	-	178	178	-
0282 - Classroom Technology Refresh	1,295,969	300,000	339,624	-	339,624	339,624	-
0287 - Energy Improvements	11,048	-	-	-	-	-	-
0288 - Lunch Tables	-	662	662	1,293	1,955	1,955	-
0289 - Restroom Refresh	21,627	1,955	1,955	164,377	166,332	166,332	-
0293 - Life Safety Systems	34,405	166,332	166,332	(79,244)	87,088	87,088	-
0295 - Furnishing Renewal & Replacement	-	87,088	87,088	(87,086)	2	2	-
0296 - Audio Visual Systems	11,163	2	2	8,915	8,917	8,917	-
0297 - Roof Refresh	-	8,917	8,917	368,843	377,760	377,760	-
Grand Total	\$ 3,054,086	\$ 2,307,027	\$ 2,446,651	\$ 592,260	\$ 3,038,911	\$ 3,214,166	\$ 175,255

MATANUSKA-SUSITNA BOROUGH SCHOOL DISTRICT

FY 2026 Spring Budget Revision

Historic Revenue Summary Revenue by Object

Fund 500 - Capital Improvement Plan (CIP) Presented: 5/6/2026

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Winter Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Spring Revision	Change From Current
015 - Appropriation from Fund Balance	1,816,267	3,222,395	3,222,395	-	3,222,395	3,222,395	-
250 - Transfers from Other Funds	680,000	-	767,310	(377,760)	389,550	389,550	-
Grand Total	\$ 2,496,267	\$ 3,222,395	\$ 3,989,705	\$ (377,760)	\$ 3,611,945	\$ 3,611,945	\$ -

Historic Expenditure Summary Expenditure by Object

Fund 500 - Capital Improvement Plan (CIP) Presented: 5/6/2026

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Winter Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Spring Revision	Change From Current
410 - Professional & Technical Services	222,880	227,506	819,816	(592,260)	227,556	227,556	-
440 - Other Purchased Services	832,906	1,990,271	1,940,771	(50,000)	1,890,771	1,715,771	(175,000)
450 - Supplies & Materials	918,219	10,456	110,456	50,000	160,456	160,456	-
490 - Other Expenses	-	11,672	11,672	-	11,672	11,672	-
510 - Equipment	122,262	982,490	754,966	-	754,966	754,966	-
Total Expenditure	2,096,267	3,222,395	3,637,681	(592,260)	3,045,421	2,870,421	(175,000)
551 - Transfers to General Fund	-	-	312,400	-	312,400	312,400	-
552 - Transfers to Special Revenue Funds	400,000	-	39,624	214,500	254,124	429,124	175,000
562 - Transfers to Other Government Units	-	-	-	-	-	-	-
Grand Total	\$ 2,496,267	\$ 3,222,395	\$ 3,989,705	\$ (377,760)	\$ 3,611,945	\$ 3,611,945	\$ -

Historic Expenditure Summary Expenditure by Project

Fund 500 - Capital Improvement Plan (CIP) Presented: 5/6/2026

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2026 Winter Revision	Current Site Based Changes	FY 2026 Current Budget	FY 2026 Spring Revision	Change From Current
0204 - Code Compliance	195,235	35,025	47,431	-	47,431	47,431	-
0213 - Vehicle Refresh	-	33,008	33,008	-	33,008	33,008	-
0216 - PE & Playgroud Refresh	-	338	338	-	338	338	-
0220 - Parking Lot Refresh	161,237	161,536	144,536	-	144,536	144,536	-
0221 - Charter School FF&E	-	292,755	292,755	-	292,755	292,755	-
0226 - Road & Field Refresh	-	2,101	2,101	-	2,101	2,101	-
0260 - Water & Sewer Refresh	96,540	154,578	350,172	-	350,172	175,172	(175,000)
0263 - Classroom Expansion	10,205	18,610	243,110	50,000	293,110	293,110	-
0270 - Building Equipment & Security	305,227	1,308,221	1,083,721	(50,000)	1,033,721	1,033,721	-
0271 - Fleet Vehicle Refresh	76,240	246,670	221,670	-	221,670	221,670	-
0277 - Mechanical Electrical & Plumbing	3,680	100,120	84,120	-	84,120	84,120	-
0287 - Energy Improvements	-	3,626	3,626	-	3,626	3,626	-
0298 - PJMS Renovations	29,773	40,664	65,664	-	65,664	65,664	-
0300 - New School Construction FF&E	1,003,581	296,419	684,838	(592,310)	92,528	92,528	-
0301 - New Construction	614,550	528,724	380,591	312,450	693,041	693,041	-
Transfers to Other Funds	-	-	352,024	(97,900)	254,124	429,124	175,000
Grand Total	\$ 2,496,267	\$ 3,222,395	\$ 3,989,705	\$ (377,760)	\$ 3,611,945	\$ 3,611,945	\$ -