

**Alaska Department of Education & Early Development - School Finance
FY2026 School Operating Fund Budget
Signature Page**

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PROPOSED FY26 - PRESENTED JUNE 17TH

School District Name: PETERSBURG SCHOOL DISTRICT

Proj. Brick & Mortar ADM: 435.5

Proj. Correspondence ADM: 0

Proj. Intensive SPED Count: 19

Proj. Total SPED Count
(includes Intensive Count): 73

Prepared by: Signature/Title Date

Phone Number:

Approved by: Superintendent's Signature Date

Approval of City/Borough Official of Local Contribution designated on Page 3:

Official Signature/Title Date

**Alaska Department of Education & Early Development - School Finance
FY2026 School Operating Fund Budget Summary**

PETERSBURG SCHOOL DISTRICT

District Name **PROPOSED FY26 - PRESENTED JUNE 17TH**

Beginning Fund Balance: July 1, 2025 - (Subject to 10% Limit-per AS 14.17.505(a))*	<u>\$1,587,762</u>	Currently Budgeted
(Excluded from the 10% Limit)	<u>\$435,000</u>	estimated prepaids
Total Beginning Fund Balance	<u>\$2,022,762</u>	

Revenue

010 City/Borough Appropriations	(1)	<u>\$3,250,000</u>	
030 Earnings on Investments	(2)	<u>43,950</u>	
040 Other Local Revenues	(3)	<u>116,350</u>	
041 Tuition from Students	(4)	<u>0</u>	
042 Tuition - Other Districts	(5)	<u>0</u>	
047 E-Rate Program	(6)	<u>87,160</u>	
050 State Sources	(7)	<u>7,027,261</u>	
100 Federal Sources - Direct	(8)	<u>0</u>	
150 Federal Sources - Through the State	(9)	<u>0</u>	
190 Federal Sources - Other Agencies	(10)	<u>0</u>	
250 Transfers From Other Funds	(11)	<u>0</u>	
Total Revenue			<u>\$10,524,721</u>

Expenditures

100 Instruction	(12)	<u>\$4,695,570</u>	
200 Special Education Instruction	(13)	<u>1,686,245</u>	
220 Special Education Support Services	(14)	<u>0</u>	
300 Support Services - Students	(15)	<u>338,040</u>	
350 Support Services - Instruction	(16)	<u>908,899</u>	
400 School Administration	(17)	<u>443,650</u>	
450 School Administration Support Services	(18)	<u>342,438</u>	
510 District Administration	(19)	<u>468,193</u>	
550 District Administration Support Services	(20)	<u>380,425</u>	
600 Operations and Maintenance of Plant	(21)	<u>1,409,600</u>	
700 Student Activities	(22)	<u>531,495</u>	
780 Community Services	(23)	<u>0</u>	
900 Other Financing Uses	(24)	<u>0</u>	
Total Expenditures			<u>\$11,204,553</u>

Ending Fund Balance: June 30, 2026 (Subject to 10% Limit per AS 14.17.505(a))*	<u>\$907,930</u>	8.10%
(Excluded from the 10% Limit)	<u>\$435,000</u>	
Total Ending Fund Balance	<u>\$1,342,930</u>	

** Must be greater than or equal to zero

*Note regarding Fund Balance -- **10% Limit per AS 14.17.505(a) is reinstated as of FY2026 financials**

Alaska Department of Education & Early Development - School Finance
FY2026 School Operating Fund Budget Revenues

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PETERSBURG SCHOOL DISTRICT

District Name

PROPOSED FY26 - PRESENTED JUNE 17TH

010 City/Borough Appropriations

	Amount
011 City/Borough Direct Appropriation	3,250,000
012 City/Borough "In-Kind"	
(detail descriptions & dollar amts required for in-kind or budget will be returned)	
Total City/Borough Appropriations	\$3,250,000

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030 Earnings on Investments

030 Earnings on Investments	43,950
Total Earnings on Investments	\$43,950

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040 Other Local Revenues

040 Other Local Revenues - Identify:	
(provide detail descriptions & dollar amts for local revenues)	
040 LOCAL REVENUES	40,000
043 STUDENT ACTIVITY FEES	44,000
043 ACTIVITY GATE RECEIPTS	7,000
044 STUDENT CLASS FEES	10,000
045 STUDENT TECH FEES	12,850
046 LOCAL RENTAL REVENUE	2,500
Total Other Local Revenues	\$116,350

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041 Tuition from Students

041 Tuition from Students	0
Total Tuition from Students	\$0

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042 Tuition - Other Districts

042 Tuition	0
Total Tuition - Other Districts	\$0

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047 E-Rate Program

047 E-Rate Program Revenue	87,160
Total E-Rate Program	\$87,160

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FY2026 School Operating Fund Budget Revenues

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PETERSBURG SCHOOL DISTRICT

District Name

PROPOSED FY26 - PRESENTED JUNE 17TH

050 State Sources (051 includes quality schools grants)

051 Foundation Program	6,128,763
051 QUALITY SCHOOLS	19,158
055 Supplemental Aid	0
056 TRS On-Behalf Payments	784,120
057 PERS On-Behalf Payments	93,220
059 Tuition	0
090 Other State Revenues - <u>Identify</u>	
AK PFD Education Raffle	2,000

Total State Sources

\$7,027,261

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100 Federal Sources - Direct

110 Impact Aid (Public Law 874 (100%))	
140 Other Federal Revenue - <u>Identify</u>	

Total Federal Sources - Direct

\$0

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150 Federal Sources - Through the State of Alaska - Identify:

Total Federal Sources - Through the State	

\$0

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190 Federal Sources - Other Agencies - Identify:

Total Federal Sources - Other Agencies	

\$0

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250 Transfers From Other Funds - Identify:

Total Transfers From Other Funds	

\$0

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Total Projected Revenues

\$10,524,721

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FY2026 School Operating Fund Budget Expenditures

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PETERSBURG SCHOOL DISTRICT

District Name **PROPOSED FY26 - PRESENTED JUNE 17TH**

<i>Function 100 Instruction</i>	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	2,522,085	33.11
320 Non-Certificated Salaries	160,924	2.59
Total Salaries	\$2,683,009	
Employee Benefits		
360 Employee Benefits	1,721,780	
380 Housing Allowance/Subsidy	0	
390 Transportation Allowance	0	
Total Employee Benefits	\$1,721,780	
Total Salaries & Employee Benefits	\$4,404,789	
Non-Personnel		
410 Professional and Technical Services	800	
419 Chief Administrator Contract Services	0	
420 Staff Travel	0	
425 Student Travel	3,300	
430 Utility Services	0	
435 Energy	0	
440 Other Purchased Services	0	
445 Insurance and Bond Premiums	0	
450 Supplies, Materials and Media	276,681	
480 Tuition and Stipends	0	
490 Other Expenses - Identify:		
VHS AND OTHER FEES	10,000	
510 Equipment	0	
Total Non-Personnel	\$290,781	
Total Salaries, Benefits, Non-Personnel	\$4,695,570	

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FY2026 School Operating Fund Budget Expenditures

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PETERSBURG SCHOOL DISTRICT

District Name **PROPOSED FY26 - PRESENTED JUNE 17TH**

Function 200 Special Education Instruction

	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	504,451	6.50
320 Non-Certificated Salaries	483,866	14.91
Total Salaries	\$988,317	
Employee Benefits		
360 Employee Benefits	677,028	
380 Housing Allowance/Subsidy	0	
390 Transportation Allowance	0	
Total Employee Benefits	\$677,028	
Total Salaries & Employee Benefits	\$1,665,345	
Non-Personnel		
410 Professional and Technical Services	5,000	
420 Staff Travel	4,500	
425 Student Travel	1,200	
430 Utility Services	0	
435 Energy	0	
440 Other Purchased Services	4,200	
445 Insurance and Bond Premiums	0	
450 Supplies, Materials and Media	5,750	
480 Tuition and Stipends	0	
490 Other Expenses - Identify:		
DUES & FEES	250	
510 Equipment		
Total Non-Personnel	\$20,900	
Total Salaries, Benefits, Non-Personnel	\$1,686,245	

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FY2026 School Operating Fund Budget Expenditures

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PETERSBURG SCHOOL DISTRICT

District Name **PROPOSED FY26 - PRESENTED JUNE 17TH**

Function 220 Special Education Support Services - Students

	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	0	0.00
320 Non-Certificated Salaries	0	0.00
Total Salaries	\$0	
Employee Benefits		
360 Employee Benefits	0	
380 Housing Allowance/Subsidy	0	
390 Transportation Allowance	0	
Total Employee Benefits	\$0	
Total Salaries & Employee Benefits	\$0	
Non-Personnel		
410 Professional and Technical Services	0	
419 Chief Administrator Contract Services	0	
420 Staff Travel	0	
425 Student Travel	0	
430 Utility Services	0	
435 Energy	0	
440 Other Purchased Services	0	
445 Insurance and Bond Premiums	0	
450 Supplies, Materials and Media	0	
480 Tuition and Stipends	0	
490 Other Expenses - Identify:		
	0	
	0	
	0	
510 Equipment	0	
Total Non-Personnel	\$0	
Total Salaries, Benefits, Non-Personnel	\$0	

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PETERSBURG SCHOOL DISTRICT

District Name **PROPOSED FY26 - PRESENTED JUNE 17TH**

Function 300 Support Services - Students

	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	170,253	2.00
320 Non-Certificated Salaries	1,400	0.00
Total Salaries	\$171,653	
Employee Benefits		
360 Employee Benefits	79,287	
380 Housing Allowance/Subsidy	0	
390 Transportation Allowance	0	
Total Employee Benefits	\$79,287	
Total Salaries & Employee Benefits	\$250,940	
Non-Personnel		
410 Professional and Technical Services	78,000	
420 Staff Travel	0	
425 Student Travel	0	
430 Utility Services	0	
435 Energy	0	
440 Other Purchased Services	0	
445 Insurance and Bond Premiums	0	
450 Supplies, Materials and Media	9,100	
480 Tuition and Stipends	0	
490 Other Expenses - Identify:		
510 Equipment		
Total Non-Personnel	\$87,100	
Total Salaries, Benefits, Non-Personnel	\$338,040	

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FY2026 School Operating Fund Budget Expenditures

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PETERSBURG SCHOOL DISTRICT

District Name **PROPOSED FY26 - PRESENTED JUNE 17TH**

Function 350 Support Services - Instruction

	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	290,918	3.00
320 Non-Certificated Salaries	62,779	1.00
Total Salaries	\$353,697	
Employee Benefits		
360 Employee Benefits	191,645	
380 Housing Allowance/Subsidy	0	
390 Transportation Allowance	0	
Total Employee Benefits	\$191,645	
Total Salaries & Employee Benefits	\$545,342	
Non-Personnel		
410 Professional and Technical Services	46,992	
420 Staff Travel	2,500	
425 Student Travel	0	
430 Utility Services	123,600	
435 Energy	0	
440 Other Purchased Services	69,615	
445 Insurance and Bond Premiums	9,000	
450 Supplies, Materials and Media	111,850	
480 Tuition and Stipends	0	
490 Other Expenses - Identify:		
510 Equipment		
Total Non-Personnel	\$363,557	
Total Salaries, Benefits, Non-Personnel	\$908,899	

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FY2026 School Operating Fund Budget Expenditures

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PETERSBURG SCHOOL DISTRICT

District Name **PROPOSED FY26 - PRESENTED JUNE 17TH**

Function 400 School Administration

	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	258,108	2.20
Total Salaries	<u>\$258,108</u>	
Employee Benefits		
360 Employee Benefits	173,792	
380 Housing Allowance/Subsidy	0	
390 Transportation Allowance	0	
Total Employee Benefits	<u>\$173,792</u>	
Total Salaries & Employee Benefits	<u><u>\$431,900</u></u>	
Non-Personnel		
410 Professional and Technical Services	0	
419 Chief Administrator Contract Services	0	
420 Staff Travel	4,800	
425 Student Travel	0	
430 Utility Services	0	
435 Energy	0	
440 Other Purchased Services	0	
445 Insurance and Bond Premiums	0	
450 Supplies, Materials and Media	5,000	
480 Tuition and Stipends	0	
490 Other Expenses - Identify:		
DUES & FEES	1,950	
510 Equipment		
Total Non-Personnel	<u><u>\$11,750</u></u>	
Total Salaries, Benefits, Non-Personnel	<u><u>\$443,650</u></u>	

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FY2026 School Operating Fund Budget Expenditures

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PETERSBURG SCHOOL DISTRICT

District Name

PROPOSED FY26 - PRESENTED JUNE 17TH

Function 450 School Administration Support Services

Amount

Personnel FTE

Salaries

320 Non-Certificated Salaries

171,829

3.81

Total Salaries

\$171,829

Employee Benefits

360 Employee Benefits

157,832

380 Housing Allowance/Subsidy

0

390 Transportation Allowance

0

Total Employee Benefits

\$157,832

Total Salaries & Employee Benefits

\$329,661

Non-Personnel

410 Professional and Technical Services

2,400

420 Staff Travel

2,400

425 Student Travel

0

430 Utility Services

6,577

435 Energy

0

440 Other Purchased Services

0

445 Insurance and Bond Premiums

0

450 Supplies, Materials and Media

1,400

480 Tuition and Stipends

0

490 Other Expenses - Identify:

510 Equipment

Total Non-Personnel

\$12,777

Total Salaries, Benefits, Non-Personnel

\$342,438

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FY2026 School Operating Fund Budget Expenditures

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PETERSBURG SCHOOL DISTRICT

District Name **PROPOSED FY26 - PRESENTED JUNE 17TH**

Function 510 District Administration

	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	156,620	1.00
320 Non-Certificated Salaries	85,600	1.00
Total Salaries	\$242,220	
Employee Benefits		
360 Employee Benefits	127,278	
380 Housing Allowance/Subsidy	0	
390 Transportation Allowance	0	
Total Employee Benefits	\$127,278	
Total Salaries & Employee Benefits	\$369,498	
Non-Personnel		
410 Professional and Technical Services	26,090	
419 Chief Administrator Contract Services	0	
420 Staff Travel	17,500	
425 Student Travel	0	
430 Utility Services	1,525	
435 Energy	0	
440 Other Purchased Services	0	
445 Insurance and Bond Premiums	0	
450 Supplies, Materials and Media	13,199	
480 Tuition and Stipends	0	
490 Other Expenses - Identify:		
DUES & FEES	40,380	
510 Equipment		
Total Non-Personnel	\$98,694	
Total Salaries, Benefits, Non-Personnel	\$468,193	

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FY2026 School Operating Fund Budget Expenditures

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PETERSBURG SCHOOL DISTRICT

District Name **PROPOSED FY26 - PRESENTED JUNE 17TH**

Function 550 District Administration Support Services

	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	0	0.00
320 Non-Certificated Salaries	125,298	1.59
Total Salaries	\$125,298	
Employee Benefits		
360 Employee Benefits	67,207	
380 Housing Allowance/Subsidy	0	
390 Transportation Allowance	0	
Total Employee Benefits	\$67,207	
Total Salaries & Employee Benefits	\$192,504	
Non-Personnel		
410 Professional and Technical Services	112,950	
420 Staff Travel	7,500	
425 Student Travel	0	
430 Utility Services	0	
435 Energy	0	
440 Other Purchased Services	0	
445 Insurance and Bond Premiums	86,050	
450 Supplies, Materials and Media	950	
480 Tuition and Stipends	0	
490 Other Expenses - Identify:		
DUES & FEES	10,000	
495 Indirect Costs	(29,530)	
510 Equipment	0	
Total Non-Personnel	\$187,920	
Total Salaries, Benefits, Non-Personnel	\$380,425	

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Alaska Department of Education & Early Development - School Finance
FY2026 School Operating Fund Budget Expenditures

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PETERSBURG SCHOOL DISTRICT

District Name **PROPOSED FY26 - PRESENTED JUNE 17TH**

Function 600 Operations and Maintenance of Plant

	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	0	0.00
320 Non-Certificated Salaries	300,916	5.94
Total Salaries	\$300,916	
Employee Benefits		
360 Employee Benefits	133,342	
380 Housing Allowance/Subsidy	0	
390 Transportation Allowance	0	
Total Employee Benefits	\$133,342	
Total Salaries & Employee Benefits	\$434,259	
Non-Personnel		
410 Professional and Technical Services	18,000	
420 Staff Travel	4,000	
425 Student Travel	0	
430 Utility Services	75,293	
435 Energy	579,600	
440 Other Purchased Services	40,000	
445 Insurance and Bond Premiums	137,938	
450 Supplies, Materials and Media	100,510	
480 Tuition and Stipends	0	
490 Other Expenses - Identify:		
DUES & FEES	2,000	
510 Equipment	18,000	
Total Non-Personnel	\$975,341	
Total Salaries, Benefits, Non-Personnel	\$1,409,600	

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Alaska Department of Education & Early Development - School Finance
FY2026 School Operating Fund Budget Expenditures

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PETERSBURG SCHOOL DISTRICT

District Name **PROPOSED FY26 - PRESENTED JUNE 17TH**

Function 700 Student Activities

	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	124,918	0.55
320 Non-Certificated Salaries	66,216	0.00
Total Salaries	\$191,134	
Employee Benefits		
360 Employee Benefits	71,756	
380 Housing Allowance/Subsidy	0	
390 Transportation Allowance	0	
Total Employee Benefits	\$71,756	
Total Salaries & Employee Benefits	\$262,890	
Non-Personnel		
410 Professional and Technical Services	0	
420 Staff Travel	9,200	
425 Student Travel	233,700	
430 Utility Services	1,545	
435 Energy	0	
440 Other Purchased Services	0	
445 Insurance and Bond Premiums	0	
450 Supplies, Materials and Media	20,360	
480 Tuition and Stipends	0	
490 Other Expenses - Identify:		
DUES & FEES	3,800	
510 Equipment	0	
Total Non-Personnel	\$268,605	
Total Salaries, Benefits, Non-Personnel	\$531,495	

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Alaska Department of Education & Early Development - School Finance
FY2026 School Operating Fund Budget Expenditures

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PETERSBURG SCHOOL DISTRICT

District Name

PROPOSED FY26 - PRESENTED JUNE 17TH

Function 780 Community Services

Amount

Personnel FTE

Salaries

310 Certificated Salaries

320 Non-Certificated Salaries

Total Salaries

\$0

Employee Benefits

360 Employee Benefits

380 Housing Allowance/Subsidy

390 Transportation Allowance

Total Employee Benefits

\$0

Total Salaries & Employee Benefits

\$0

Non-Personnel

410 Professional and Technical Services

420 Staff Travel

425 Student Travel

430 Utility Services

435 Energy

440 Other Purchased Services

445 Insurance and Bond Premiums

450 Supplies, Materials and Media

480 Tuition and Stipends

490 Other Expenses - Identify:

510 Equipment

Total Non-Personnel

\$0

Total Salaries, Benefits, Non-Personnel

\$0

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Alaska Department of Education & Early Development - School Finance
FY2026 School Operating Fund Budget Other Financing Uses

PETERSBURG SCHOOL DISTRICT

District Name **PROPOSED FY26 - PRESENTED JUNE 17TH**

<i>Function 900 Other Financing Uses</i>		Amount
Transfers To:		
550	Transfer to Other Funds	
	Total Other Financing Uses	<u>\$0</u>

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**Alaska Department of Education and Early Development - School Finance
FY2026 School Operating Fund Budget TRS/PERS Functional Breakdown**

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PETERSBURG SCHOOL DISTRICT

District Name **PROPOSED FY26 - PRESENTED JUNE 17TH**

The department uses two required revenue object codes, 056 and 057, for the purpose of recording TRS and PERS on-behalf revenue. The full amount of the TRS and PERS on-behalf from all funds must be recorded in the operating fund. The district is to calculate the functional break-out in order to allocate the related on-behalf expenditure.

The district is to use the following allocation method for breaking out the TRS by function.

- 1) To calculate the TRS on-behalf amount take the difference between the Board Recommended Rate and the Effective Rate and multiply the difference by the total district wide TRS payroll from all funds. You will now have the total dollar amount of the TRS on-behalf for all funds.
- 2) Divide the (total district wide TRS payroll by function from all funds) by the (total district wide TRS payroll from all funds) to derive a percentage of total district wide TRS payroll by function.
- 3) The total district wide TRS payroll by function percentage is multiplied by the total TRS on-behalf to come up with the total TRS on-behalf by function to be recorded in the operating fund.

The district is to use the same methodology for recording total PERS on-behalf. The TRS and PERS on-behalf allocations are to be recorded in the schedule below and also included in the employee benefits in each function. The total on-behalf employee benefits by function should reconcile to the total on-behalf revenues recorded from page 4.

Note: TRS on-behalf rate for FY2026 is 18.77% and PERS on-behalf rate for FY2026 is 6.33%

	TRS	PERS
Total On-Behalf Revenue from page 4	<u>784,120</u>	<u>93,220</u>
Function 100 On-Behalf Expenditures	<u>491,805</u>	<u>5,417</u>
Function 200 On-Behalf Expenditures	<u>104,319</u>	<u>29,394</u>
Function 220 On-Behalf Expenditures	<u>0</u>	<u>0</u>
Function 300 On-Behalf Expenditures	<u>35,993</u>	<u>11,888</u>
Function 350 On-Behalf Expenditures	<u>54,138</u>	<u>3,290</u>
Function 400 On-Behalf Expenditures	<u>47,856</u>	<u>0</u>
Function 450 On-Behalf Expenditures	<u>0</u>	<u>10,798</u>
Function 510 On-Behalf Expenditures	<u>29,094</u>	<u>5,381</u>
Function 550 On-Behalf Expenditures	<u>0</u>	<u>7,893</u>
Function 600 On-Behalf Expenditures	<u>0</u>	<u>18,212</u>
Function 700 On-Behalf Expenditures	<u>20,916</u>	<u>945</u>
Function 780 On-Behalf Expenditures	<u>0</u>	<u>0</u>
Total On-Behalf Employee Benefits by Function	<u>784,120</u>	<u>93,220</u>

Note: TRS and PERS on-behalf for Pupil Transportation and Food Service should be included in function 300 and TRS and PERS on-behalf for Construction & Facilities Acquisition should be included in function 600.