

# **Petersburg School District**

## **FY26 *Winter Revision***



**Robyn Taylor, Superintendent**  
**Shannon Baird, Director of Finance**  
**December 16, 2025**

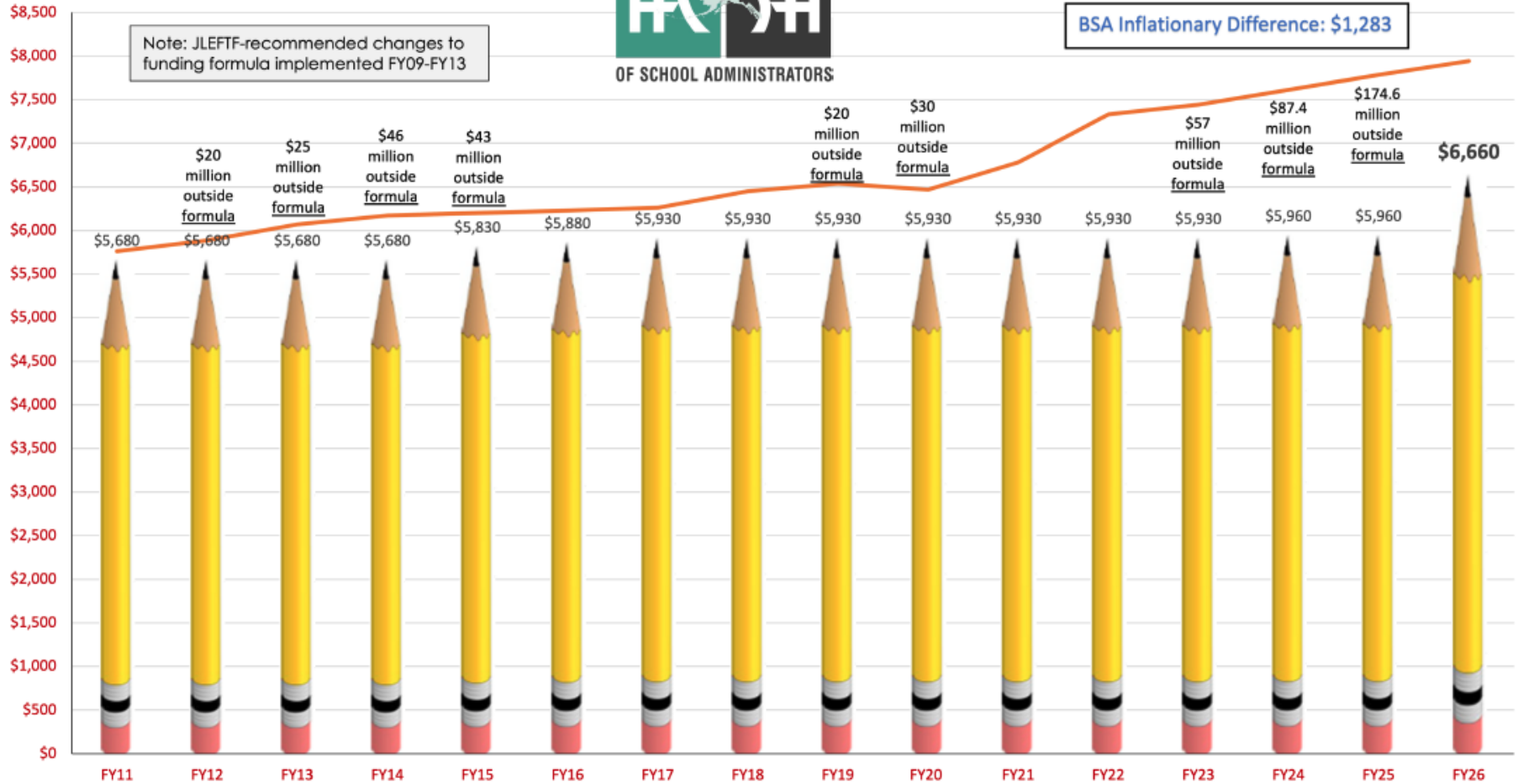
# Alaska K-12 Funding Base Student Allocation Fiscal Year 2011 - 2026



Data source: Urban Alaska Annual CPI-U  
**Line shows** what the BSA would have been if inflation adjusted since 2011 - FY26 = **\$7,943**

**BSA Inflationary Difference: \$1,283**

Note: JLETF-recommended changes to funding formula implemented FY09-FY13



# Enrollment Trends

## FY 2011 thru FY 2027

2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	Grade
1	1	2	0	1	0.75	0.75	1.5	1	0.25	0	1.5	1.9	1.5	1.5	3	4	PK
29	26	44	28	34	44	44	42	33	44	37	26	35	39	23	28	20	K
34	23	29	41	27	31	31	38	43	27	33	39.25	27	38.3	41.75	21	29	1
29	29	24	27	44	33	33	43	39	42	27	36	40	29	37	43	20	2
41	29	30	24	29	46	46	29	44	36	38	28	35	39.3	28	40.25	42	3
29	40	29	28	26	34	34	31	31	43	31	36	29	37	38	30	40	4
44	27	40	30	28	31	31	42	34	33	38	34	37	30	36	40	30	5
207	175	198	178	189	219.75	219.75	226.5	225	225.25	204	200.75	204.9	214.1	205.25	205.25	185	total
33	42	26	40	32	29	29	32.8	41	34	29	42.4	33	41.5	31	39.25	41	6
33	30	45	31	39	36	36	27	34	43	28	28	42	39	42.3	31.5	39	7
38	31	26	41	28	39	39	28.25	26	34	46	28	30	43	35	44.25	32	8
104	103	97	112	99	104	104	88.05	101	111	103	98.4	105	123.5	108.3	115	112	total
50	35	40	31	44	29	31	35	33	31	32	42	28	32.5	42.75	35.75	41	9
40	46	35	30	35	43	43	40	32	31	29	29	42	35	32	44	37.5	10
27	41	43	34	30	36.25	39	30.5	38	32	31	24	28	40.5	29	32.25	44.5	11
58	26	38	45	34	33	33	45	32	37	27	32	22	23.5	39.5	33.6	29.5	12
175	148	156	140	143	141.25	146	150.5	135	131	119	127	120	131.5	143.25	145.6	152.5	total
486	426	451	430	431	465	469.75	465.05	461	467.25	426	426	430	469.1	456.8	465.85	449.5	GRAND TOTAL
-4.71%	-12.35%	5.87%	-4.66%	0.23%	7.89%	1.02%	-1.00%	-0.87%	1.36%	-8.83%	0.04%	0.88%	9.12%	-2.62%	1.98%	-3.51%	% Changes

**Beginning Fund Balance: July 1, 2025 - (Subject to 10% Limit-per AS 14.17.505(a))\*****(Excluded from the 10% Limit)****Total Beginning Fund Balance**

\$1,587,762	\$	484,067	\$	2,071,829
\$435,000	\$	35,891	\$	470,891
\$2,022,762	\$	519,958	\$	2,542,720

**Revenue**

010 City/Borough Appropriations	(1)	\$3,250,000	\$	-	\$	3,250,000
030 Earnings on Investments	(2)	43,950	\$	26,100	\$	70,050
040 Other Local Revenues	(3)	116,350	\$	-	\$	116,350
041 Tuition from Students	(4)	0	\$	-	\$	-
042 Tuition - Other Districts	(5)	0	\$	-	\$	-
047 E-Rate Program	(6)	87,160	\$	14,290	\$	101,450
050 State Sources	(7)	7,027,261	\$	891,815	\$	7,919,076
100 Federal Sources - Direct	(8)	0	\$	-	\$	-
150 Federal Sources - Through the State	(9)	0	\$	-	\$	-
190 Federal Sources - Other Agencies	(10)	0	\$	-	\$	-
250 Transfers From Other Funds	(11)	0	\$	-	\$	-
<b>Total Revenue</b>		<b>\$10,524,721</b>	\$	932,205	\$	11,456,925

**Expenditures**

100 Instruction	(12)	\$4,695,570	\$	13,786	\$	4,709,356
200 Special Education Instruction	(13)	1,686,245	\$	10,088	\$	1,696,332
220 Special Education Support Services	(14)	0	\$	-	\$	-
300 Support Services - Students	(15)	338,040	\$	1,054	\$	339,095
350 Support Services - Instruction	(16)	908,899	\$	18,858	\$	927,757
400 School Administration	(17)	443,650	\$	-	\$	443,650
450 School Administration Support Services	(18)	342,438	\$	-	\$	342,438
510 District Administration	(19)	468,193	\$	834	\$	469,027
550 District Administration Support Services	(20)	380,425	\$	-	\$	380,425
600 Operations and Maintenance of Plant	(21)	1,409,600	\$	(30,331)	\$	1,379,269
700 Student Activities	(22)	531,495	\$	-	\$	531,495
780 Community Services	(23)	0	\$	-	\$	-
900 Other Financing Uses	(24)	0	\$	-	\$	-
<b>Total Expenditures</b>		<b>\$11,204,553</b>	\$	14,290	\$	11,218,843

**Ending Fund Balance: June 30, 2026 (Subject to 10% Limit per AS 14.17.505(a))\*****(Excluded from the 10% Limit)****Total Ending Fund Balance**

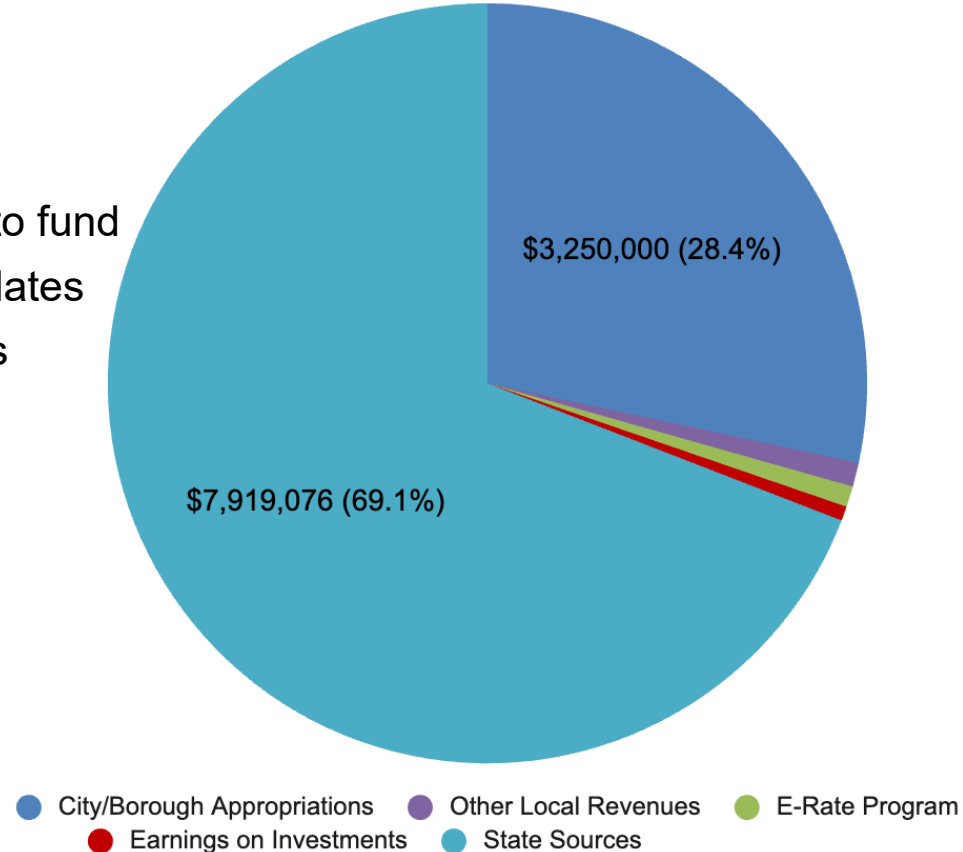
\$907,930	\$	1,392,873	\$	2,300,803	20.51%
\$435,000	\$	45,000	\$	480,000	
\$1,342,930	\$	1,437,873	\$	2,780,803	

# Winter Budget Revision – Revenue

## Revenue: Overall Increase of \$932,205 to \$11,456,925

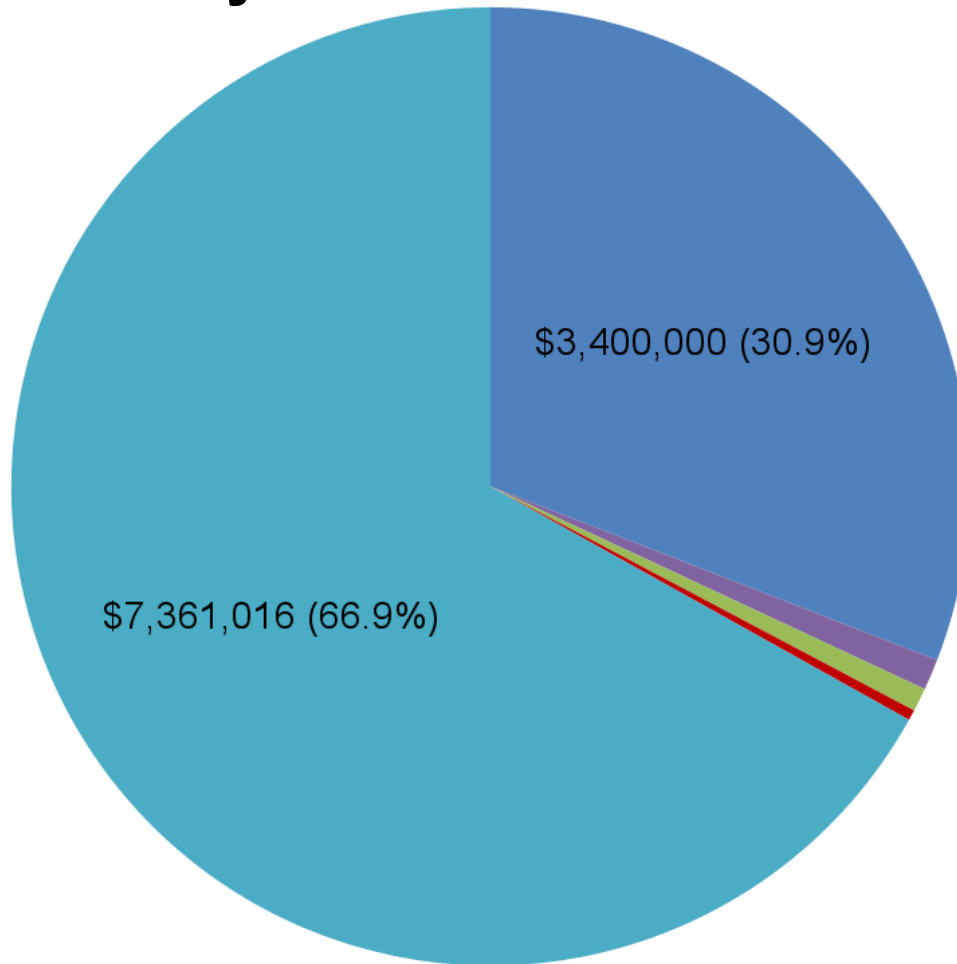
Based on 465.85 Student Count (originally budgeted 435.5 students)

- Intensive special needs students increase from 19 to 22 students.
- Increase in State Funding by \$891,815
  - Student Count Increase
  - BSA State Funding increased \$200 (full \$700 statutory increase funded)
- Increase in E-Rate Revenue by \$14,290 to fund Category two infrastructure hardware updates
- Increase in projected investment earnings by \$26,100



# Winter Budget Revision – Revenue

## Revenue by Source



City/Borough Appropriations	\$3,400,000	30.90%
Other Local Revenues	\$115,120	1.05%
E-Rate Program	\$87,160	0.79%
State Sources	\$39,025	0.35%
Earnings on Investments	\$7,361,016	66.90%
TOTAL	\$11,002,321	

City/Borough Appropriations   Other Local Revenues   E-Rate Program  
Earnings on Investments   State Sources



**Beginning Fund Balance: July 1, 2025 - (Subject to 10% Limit-per AS 14.17.505(a))\*****(Excluded from the 10% Limit)****Total Beginning Fund Balance**

\$1,587,762

\$435,000

\$2,022,762

**DEC 2025  
Proposed  
Changes****FY26 Adopted  
Budget**

\$ 484,067

\$ 35,891

\$ 519,958

\$ 2,071,829

\$ 470,891

\$ 2,542,720

**Revenue**

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(1) \$3,250,000

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042 Tuition - Other Districts

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**Total Revenue**

\$10,524,721

\$ 932,205

\$ 11,456,925

**Expenditures**

100 Instruction

(12) \$4,695,570

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\$ 4,709,356

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(13) 1,686,245

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700 Student Activities

(22) 531,495

\$ -

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780 Community Services

(23) 0

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**Total Expenditures**

\$11,204,553

\$ 14,290

\$ 11,218,843

**Ending Fund Balance: June 30, 2026 (Subject to 10% Limit per AS 14.17.505(a))\*****(Excluded from the 10% Limit)****Total Ending Fund Balance**

\$907,930

\$435,000

\$1,342,930

\$ 1,392,873

\$ 45,000

\$ 1,437,873

\$ 2,300,803

\$ 480,000

\$ 2,780,803

20.51%

# Winter Budget Revision – Expenditures

**Expenditures: Overall Increase by \$14,290 to \$11,218,843**

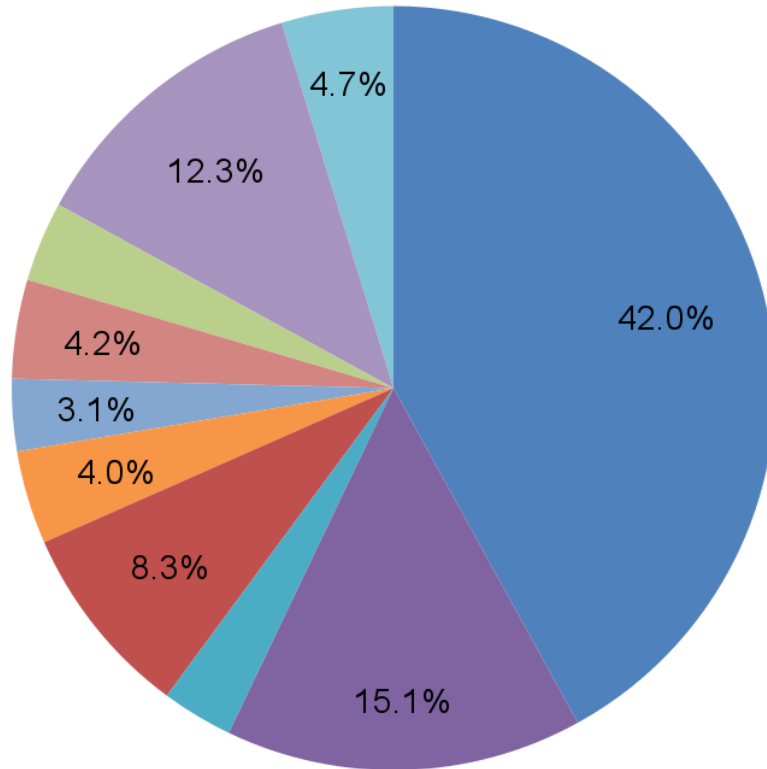
## **Notable Changes**

- Increase in copier supplies and contract (still less than FY25)
- Increased Musical Instrument Repair Budget of \$10,000 to catch up on repairs and replacements
- Increase in Technology supplies, offset by E-Rate Revenue (\$14,289.60)
- Added Chromebook software for old macbook hardware, 3rd-8th grade (\$7,900)
- Decrease in Electricity by \$30,331



# Winter Budget Revision - Expenditures

## Expenditures by Function Code



Instruction

Support Services - Students

School Administration

District Administration

Operations and Maintenance of Plant

Special Education Instruction

Support Services - Instruction

School Administration Support Services

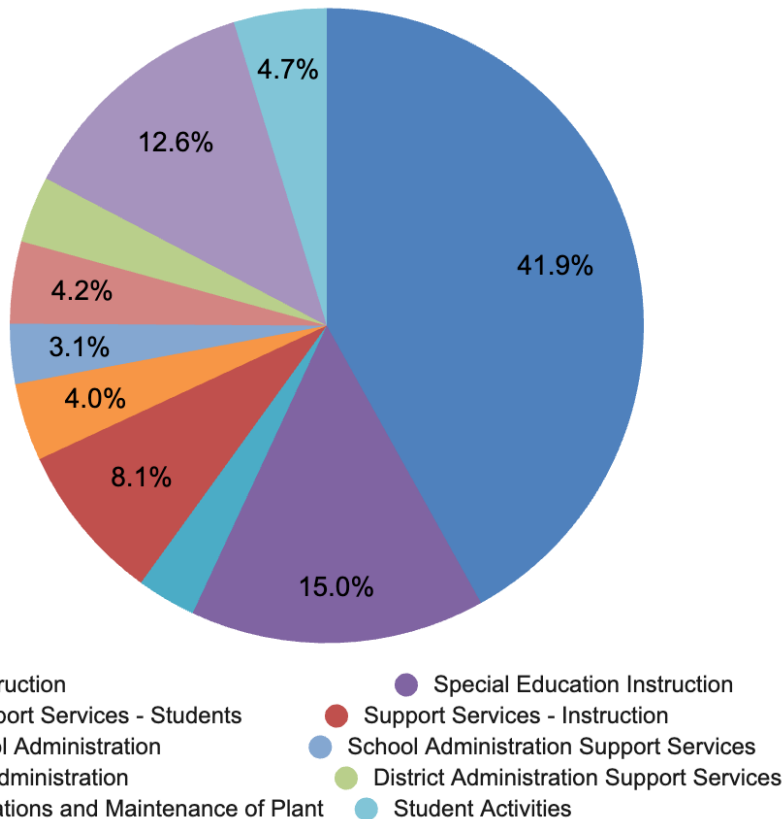
District Administration Support Services

Student Activities

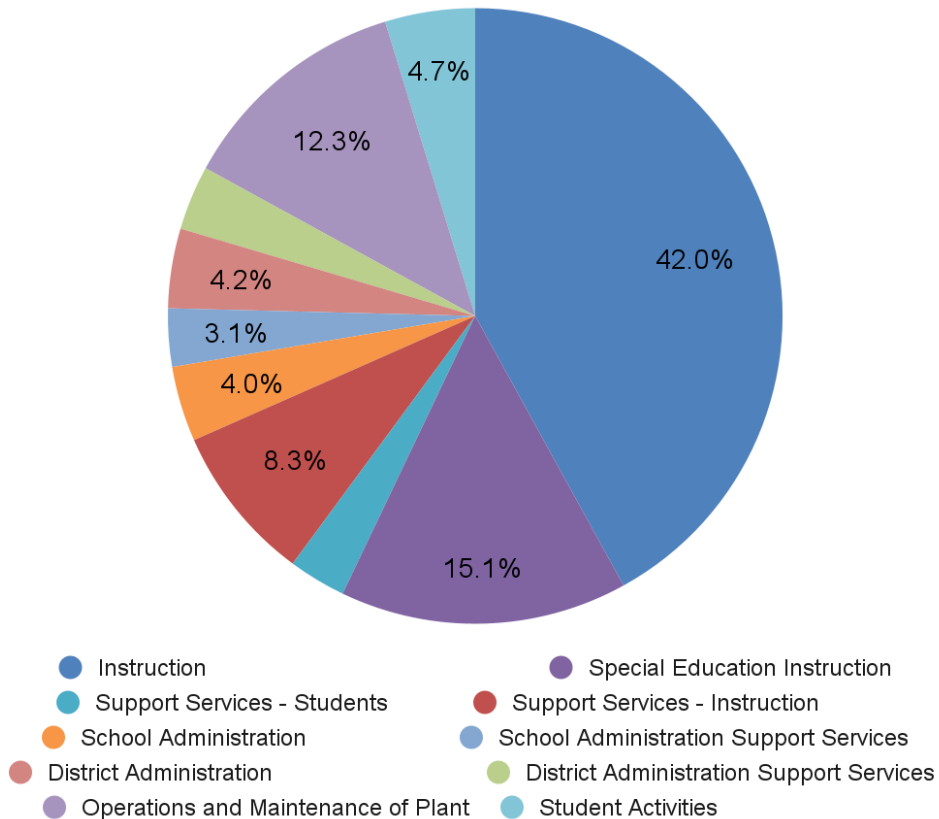
Instruction	\$ 4,709,356	41.98%
Special Education Instruction	\$ 1,696,332	15.12%
Special Education Support Services	\$ -	0.00%
Support Services - Students	\$ 339,095	3.02%
Support Services - Instruction	\$ 927,757	8.27%
School Administration	\$ 443,650	3.95%
School Administration Support Services	\$ 342,438	3.05%
District Administration	\$ 469,027	4.18%
District Administration Support Services	\$ 380,425	3.39%
Operations and Maintenance of Plant	\$ 1,379,269	12.29%
Student Activities	\$ 531,495	4.74%
Community Services	\$ -	0.00%
Other Financing Uses	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 11,218,843</b>	

# Expenditures by Function Code - Comparison

## FY26 Original

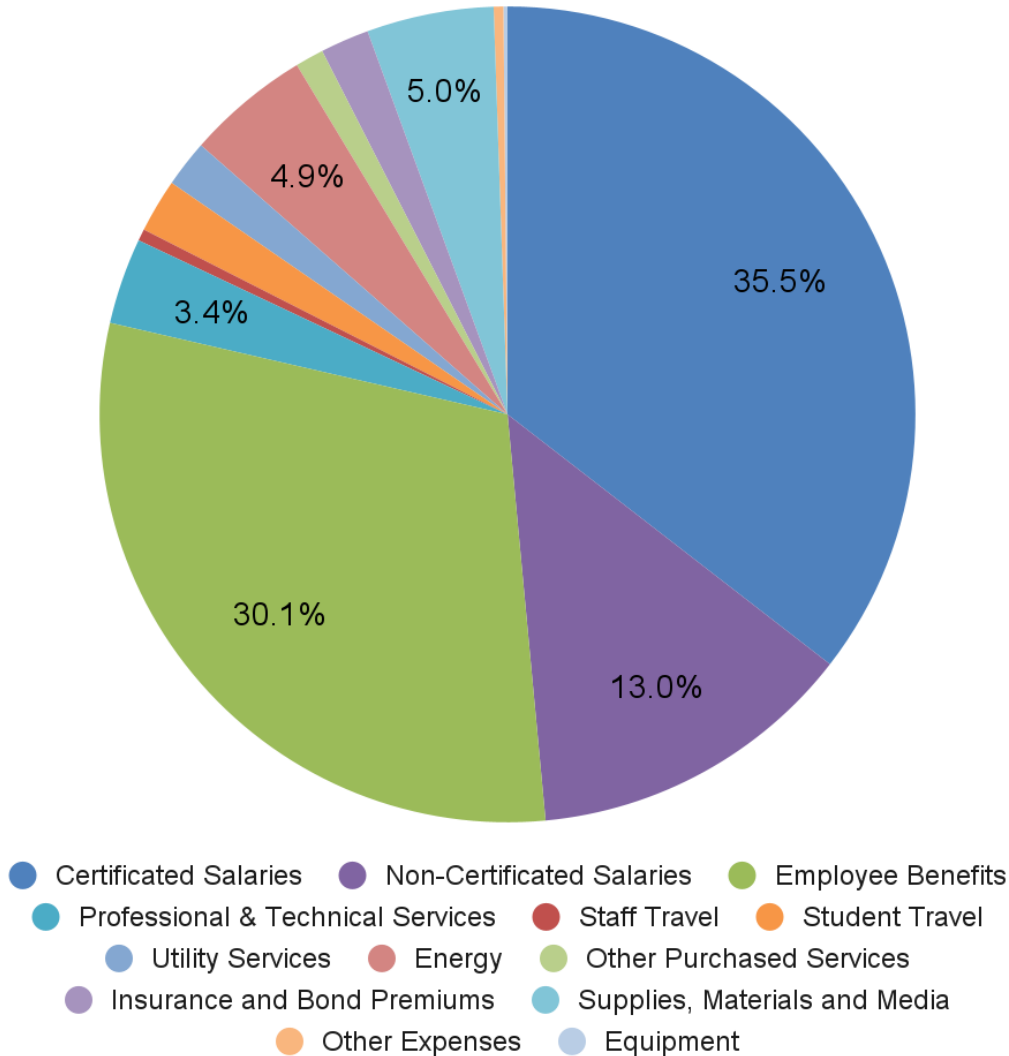


## FY26 Winter



# Winter Budget Revision – Expenditures

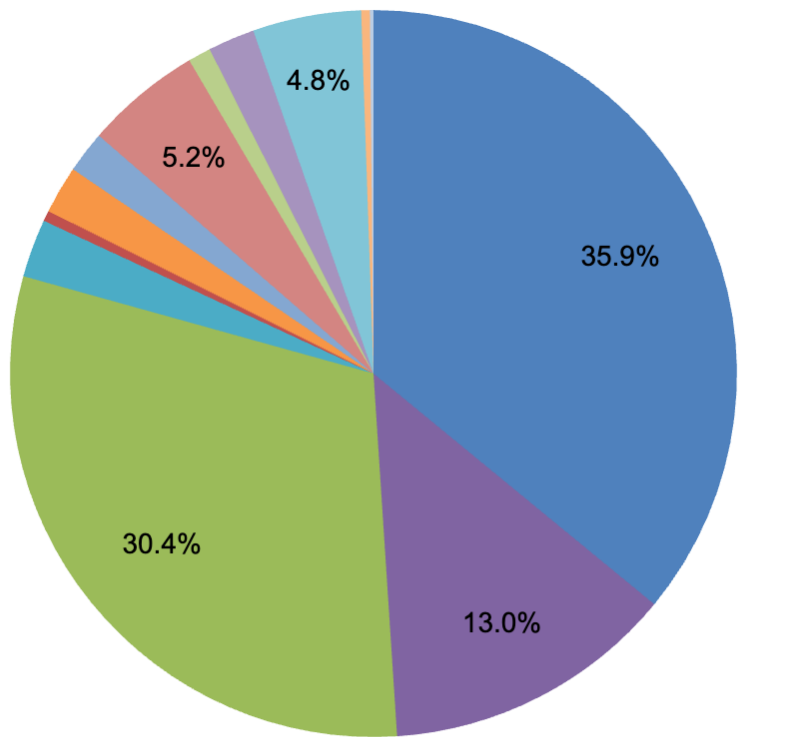
## Expenditures by Object Code



Certificated Salaries	\$ 3,981,597	35.49%
Non-Certificated Salaries	\$ 1,460,812	13.02%
Employee Benefits	\$ 3,376,032	30.09%
Professional & Technical Services	\$ 382,732	3.41%
Staff Travel	\$ 52,400	0.47%
Student Travel	\$ 238,200	2.12%
Utility Services	\$ 208,640	1.86%
Energy	\$ 549,269	4.90%
Other Purchased Services	\$ 126,933	1.13%
Insurance and Bond Premiums	\$ 216,688	1.93%
Supplies, Materials and Media	\$ 564,690	5.03%
Other Expenses	\$ 42,850	0.38%
Equipment	\$ 18,000	0.16%
<b>TOTAL</b>	<b>\$ 11,218,843</b>	

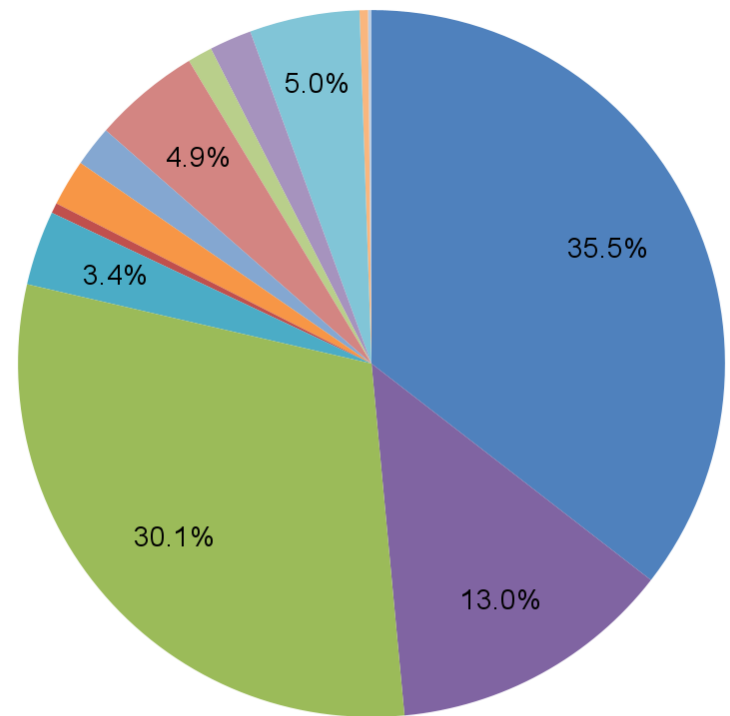
# Expenditures by Object Code - Comparison

## FY26 Original



- Certificated Salaries
- Non-Certificated Salaries
- Employee Benefits
- Professional & Technical Services
- Staff Travel
- Student Travel
- Utility Services
- Energy
- Other Purchased Services
- Insurance and Bond Premiums
- Supplies, Materials and Media
- Other Expenses
- Equipment

## FY26 Winter



- Certificated Salaries
- Non-Certificated Salaries
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\$ 2,780,803

20.51%

# Allowable Ending Fund Balance

**AS 14.17.505(a)- Fund Balance in school operating fund is limited to 10% of expenditures - waived through June 30, 2025**

<u>\$11,204,553</u>	\$	14,290	\$	11,218,843	
\$907,930	\$	1,392,873	\$	2,300,803	20.51%
<u>\$435,000</u>	\$	45,000	\$	480,000	
<u>\$1,342,930</u>	\$	1,437,873	\$	2,780,803	



# Petersburg School District Fund Balance History

<b>Fiscal Year</b>	<b>Fund Balances</b>	<b>% of Expenditures</b>
2018	\$783,261	9.47%
2019	\$780,396	9.01%
2020	\$1,173,731	13.77%
2021	\$1,311,894	15.61%
2022	\$1,156,125	13.69%
2023	\$831,169	9.23%
2024	\$1,534,411	16.63%
2025	\$2,071,829	20.65%
<b>Budgeted 2026</b>	<b>\$2,300,803</b>	<b>20.51%</b>

The percentage of expenditures is calculated by dividing the ending fund balance (excluding prepaid expenses) by total expenditures (excluding other financing uses, such as transfers to other funds).

# PSD Budget to Actual History

	Budget to Actual Variance	Ending Fund Balance	%
<b>2018</b>	\$ 169,532	\$ 783,261	9.47%
<b>2019</b>	\$ 379,451	\$ 780,396	9.01%
<b>2020</b>	\$ 299,602	\$ 1,173,731	13.77%
<b>2021</b>	\$ 151,104	\$ 1,311,894	15.61%
<b>2022</b>	\$ 257,421	\$ 1,156,125	13.69%
<b>2023</b>	\$ 34,004	\$ 831,169	9.23%
<b>2024</b>	\$ 500,956	\$ 1,534,411	16.63%
<b>2025</b>	\$ 519,957	\$ 2,071,829	20.65%

# Winter Budget Revision – Fund Balance

## **Fund Balance over the allowable 10%:**

We are currently budgeting that \$1,178,919 of this fund balance will need to either be spent on one-time improvement and purchases, or transferred to other funds. It will likely be more than that based on our history of years budget to actual variances.

- We have more than enough in identified capital needs to justify transferring anything over a 10% fund balance directly to our Capital Projects Fund
- We also have need in our facilities for furniture, equipment and small tools upgrades

## **Looking Forward**

- December-February: Administrators will work to identify needs within their departments
- February: District Administration will prioritize and evaluate these requests
- March 2026: the Spring Budget Revision will include our proposed one-time purchases and our proposed transfer(s) into other funds



# Any Questions?

A fiscally responsible budget that supports board goals!

