

# **FY27 School Operating Budget - Draft Petersburg School District**



**Robyn Taylor, Superintendent**  
**Shannon Baird, Director of Finance**  
**April 23, 2026**

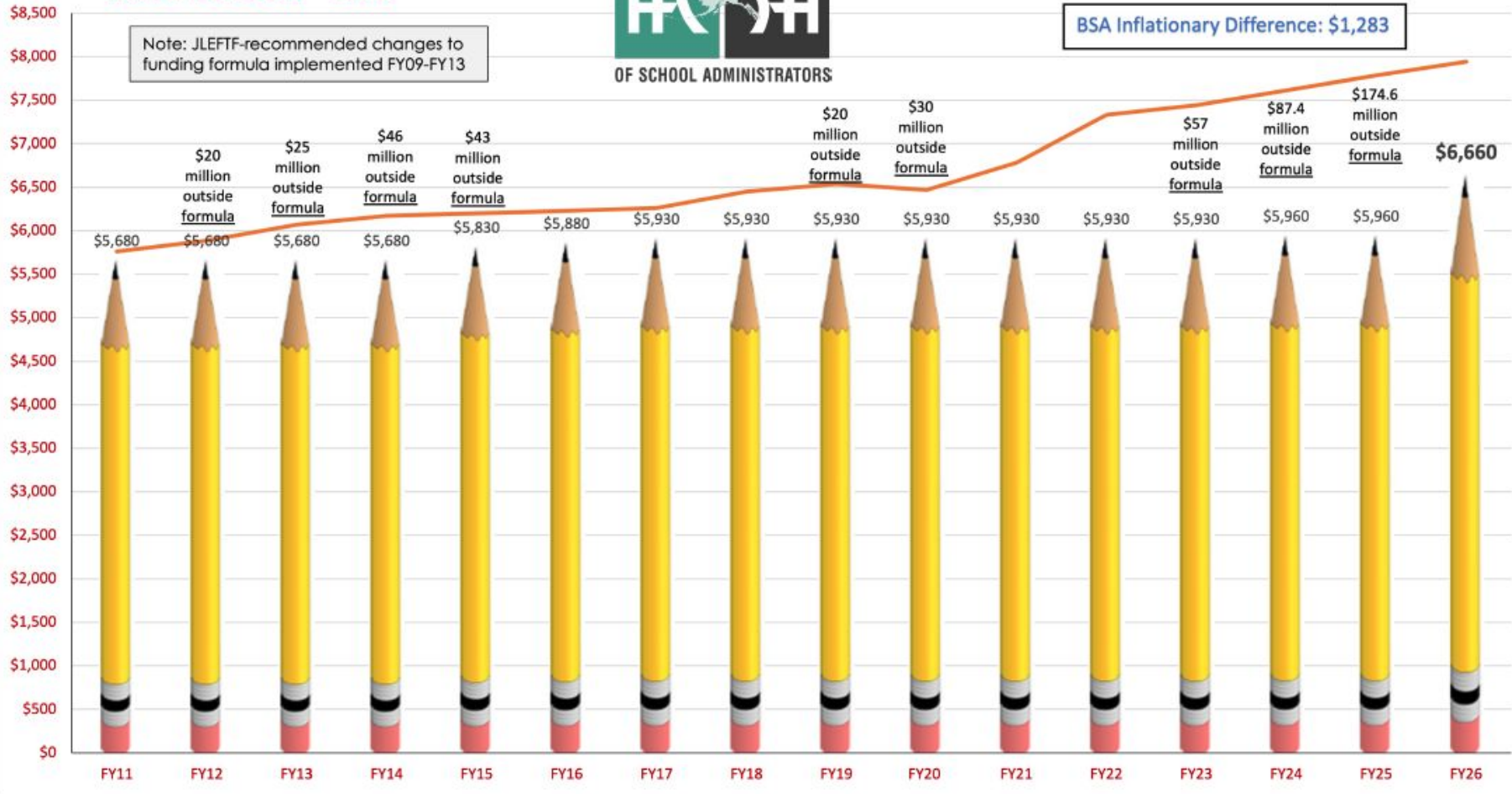
# Alaska K-12 Funding Base Student Allocation Fiscal Year 2011 - 2026



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**

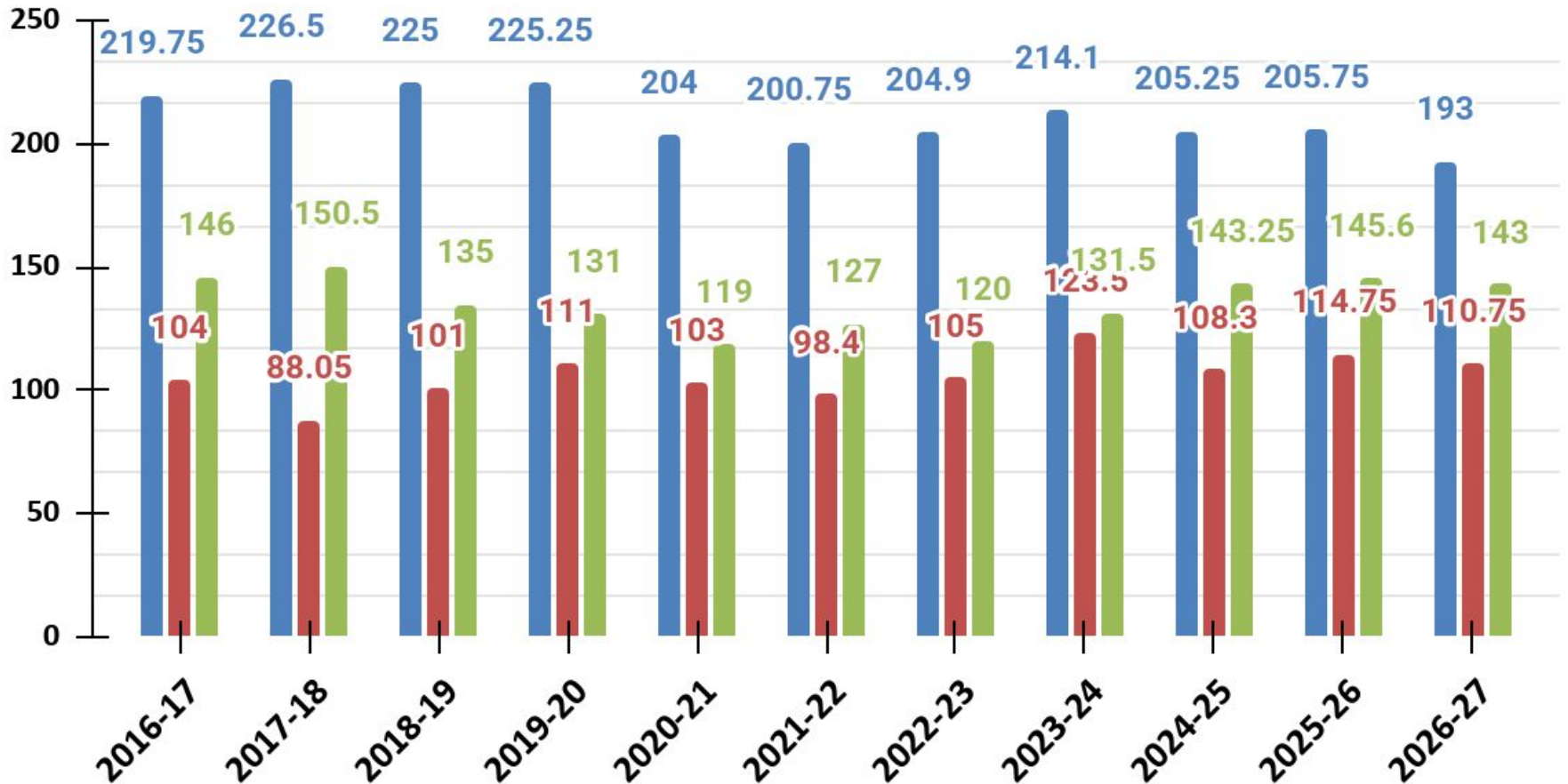
Note: JLEFTF-recommended changes to funding formula implemented FY09-FY13



# 10 Year Enrollment Trends

## Enrollment Trends by School FY2017 - FY2027

■ Elementary School ■ Middle School ■ High School



<b>Beginning Fund Balance: July 1, 2026 - (Subject to 10% Limit-per AS 14.17.505(a))*</b>	<u>\$1,184,529</u>
<b>(Excluded from the 10% Limit)</b>	<u>\$480,000</u>
<b>Total Beginning Fund Balance</b>	<u>\$1,664,529</u>

**Revenue**

010 City/Borough Appropriations	(1)	<u>\$3,450,000</u>
030 Earnings on Investments	(2)	<u>70,050</u>
040 Other Local Revenues	(3)	<u>133,350</u>
041 Tuition from Students	(4)	<u>0</u>
042 Tuition - Other Districts	(5)	<u>0</u>
047 E-Rate Program	(6)	<u>76,780</u>
050 State Sources	(7)	<u>7,612,406</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>
<b>Total Revenue</b>		<u>\$11,342,587</u>

**Expenditures**

100 Instruction	(12)	<u>\$5,005,417</u>
200 Special Education Instruction	(13)	<u>1,686,833</u>
220 Special Education Support Services	(14)	<u>0</u>
300 Support Services - Students	(15)	<u>365,883</u>
350 Support Services - Instruction	(16)	<u>915,617</u>
400 School Administration	(17)	<u>469,519</u>
450 School Administration Support Services	(18)	<u>367,806</u>
510 District Administration	(19)	<u>416,696</u>
550 District Administration Support Services	(20)	<u>446,834</u>
600 Operations and Maintenance of Plant	(21)	<u>1,435,306</u>
700 Student Activities	(22)	<u>576,091</u>
780 Community Services	(23)	<u>0</u>
900 Other Financing Uses	(24)	<u>0</u>
<b>Total Expenditures</b>		<u>\$11,686,002</u>

<b>Ending Fund Balance: June 30, 2027 (Subject to 10% Limit per AS 14.17.505(a))*</b>	<u>\$841,114</u>
<b>(Excluded from the 10% Limit)</b>	<u>\$480,000</u>
<b>Total Ending Fund Balance</b>	<u>\$1,321,114</u>

# FY27 Revenue Overview

**Revenue: Overall \$11,342,587**

## State Funding

- We are projecting 446.75 students, with 20 intensives
- The current BSA in statute is \$6,660, which is \$700 higher than in FY25

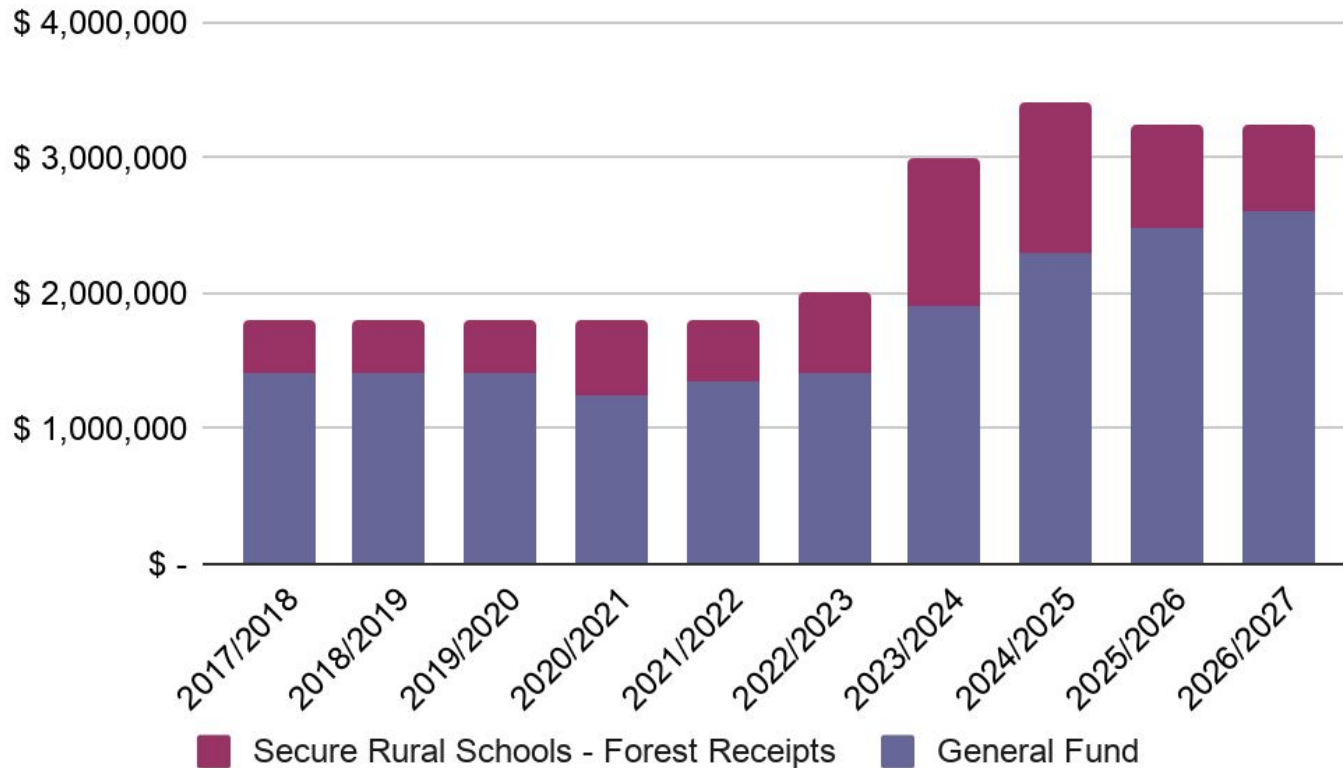
FY27 State Foundation Funding		
BSA	State Foundation Funding	Change in BSA
<b>\$6,660</b>	\$6,525,482	\$0 increase to BSA
<b>\$6,960</b>	\$6,895,913	\$300 increase to BSA
<b>\$7,057</b>	\$7,015,686	\$397 one-time
<b>\$7,290</b>	\$7,303,387	\$630 increase to BSA
<b>\$7,943</b>	\$8,109,692	\$1,283 increase to BSA
Student Count of 446.75, with an intensive count of 20		
<i>FY26 State Funding \$7,021,201 for Reference</i>		

# FY27 Revenue Overview

**Revenue: Overall \$11,342,587**

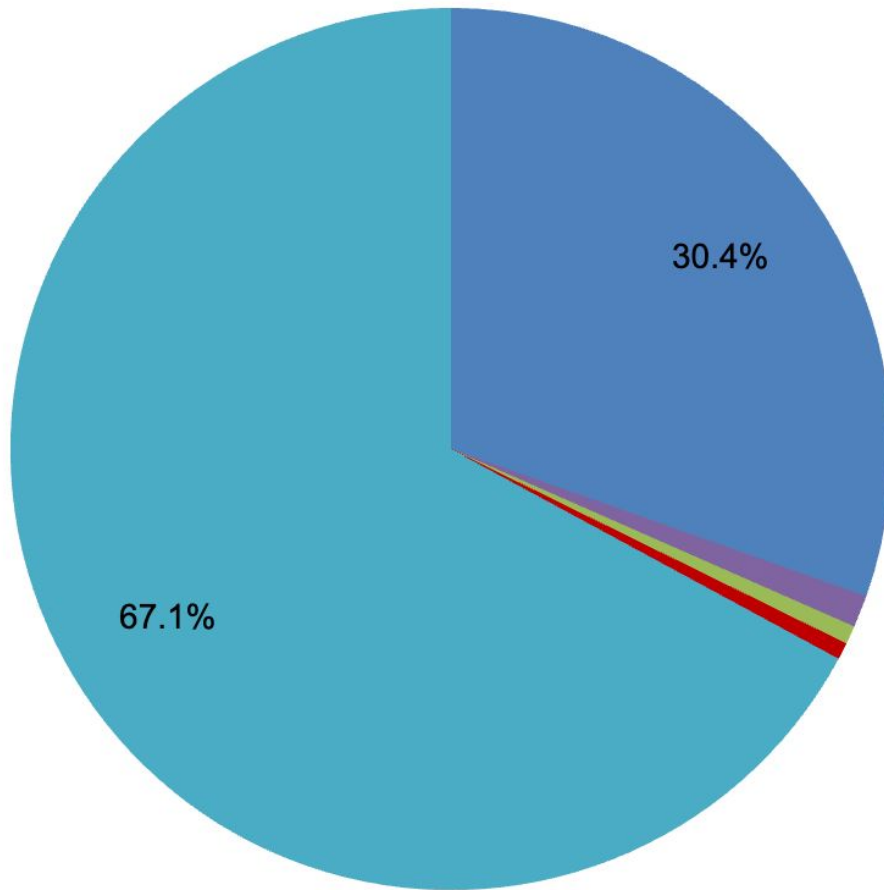
## Borough Funding

- In FY27 the max allowable local contribution will likely be between \$3.6 and \$3.7 Million
- \$3.45 is built into PSD's 1st Draft vs. \$3.25 is built into the Borough's 1st Draft Budget



# FY27 Revenue Overview

## Revenue by Source

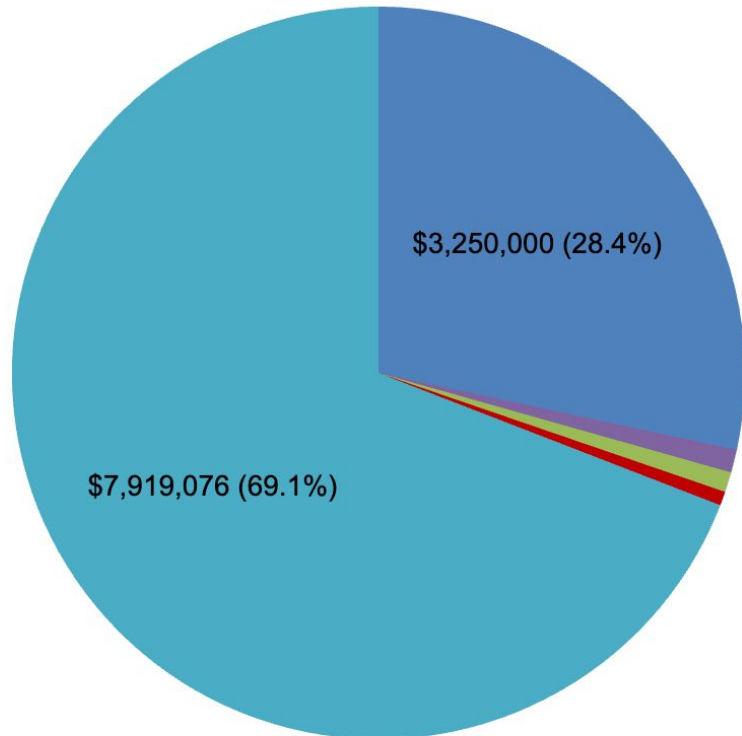


City/Borough Appropriations	\$3,450,000	30.42%
Other Local Revenues	\$133,350	1.18%
E-Rate Program	\$76,780	0.68%
Earnings on Investments	\$70,050	0.62%
State Sources	\$7,612,406	67.11%
<b>TOTAL</b>	<b>\$11,342,587</b>	

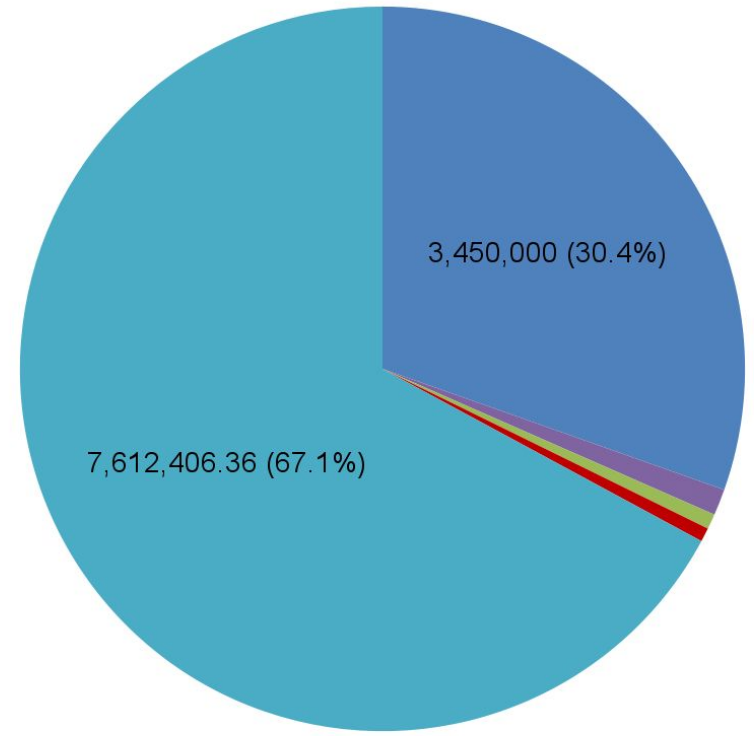
- City/Borough Appropriations
- Other Local Revenues
- E-Rate Program
- Earnings on Investments
- State Sources

# FY27 Revenue Overview

## FY26 by Source



## FY27 by Source



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

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● Earnings on Investments ● State Sources

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# FY27 Expense Overview

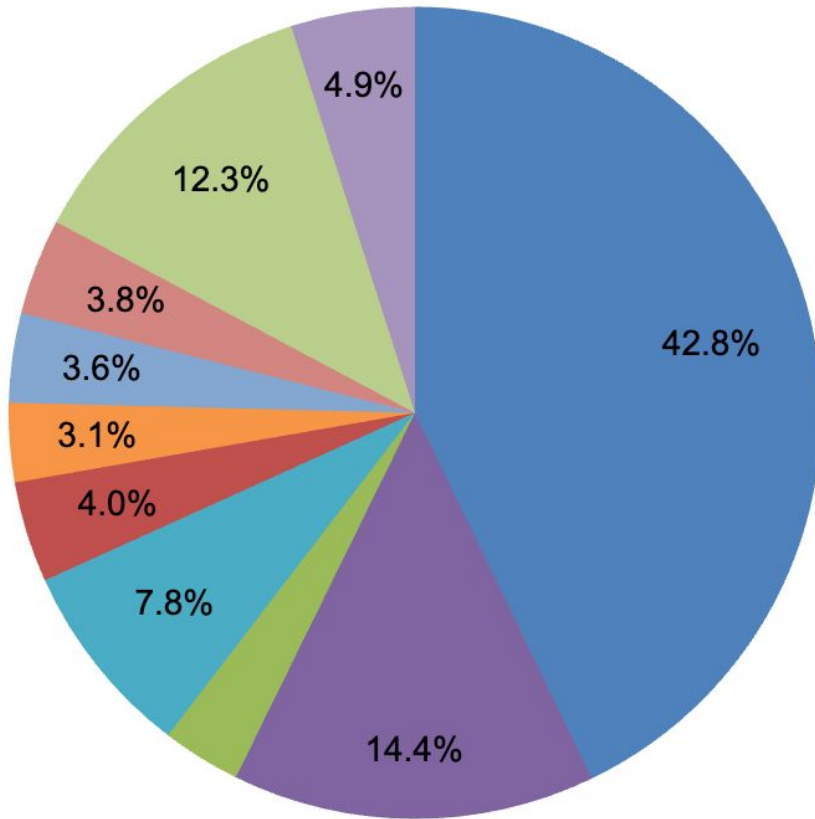
## Expenditure: Overall \$11,686,002

- Health insurance premiums rates increasing by approximately 2.5%
- Property, Liability and Workers Comp insurance - budgeting 10% increase
- Heating Fuel Budgeted \$310,000 (FY23-25 three year average \$330,439)
- Curriculum Budgeted at \$5,000 for samples
- Budgeting \$70,000 for Nurse and Mental Health Services
  - FY27 AMHT Grant supporting \$95,500 towards program
- Classified salaries are increasing 1.5% plus their step increases
- Certified salaries are increasing 3% plus any eligible step increases
- Average of 4.58% Salary Increase for Exempt Staff *No salary schedule steps*
- PERS/TRS On-Behalf rates increased to 7.84% and 21.46% respectively

# FY27 Budgeted Staff

- **44.21 FTE Certified Teachers** - Includes Regular Instruction, Special Education, Librarians, Counselors, Preschool
  - 41.11 FTE General Fund
  - 2.0 FTE Special Revenue - ESEA Title I-A & CLSD
- **36.0 FTE Classified Staff-** Includes Classroom Aides, Technology Assistant, Secretaries, Food Service, Maintenance/Custodial, and Finance Technician
  - 30.8 FTE General Fund
  - 5.2 FTE Special Revenue - Food Service & CLSD
- **10 FTE Exempts** - Includes Superintendent, 2 Principals, SPED Director, Activities Director, Technology Director, Finance Director, District Admin Assistant, Maintenance Director and Food Service Director
  - 7.9 FTE General Fund
  - 2.1 FTE Special Revenue (Food Service, Indian Ed, Title VI-B and Title I-C)

# Expenditures by Function Code

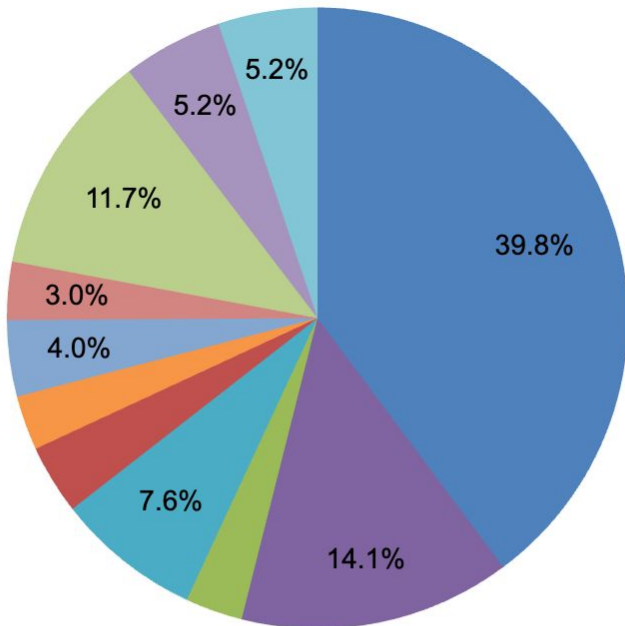


<b>Instruction</b>	<b>\$ 5,005,417</b>	<b>42.83%</b>
<b>Special Education Instruction</b>	<b>\$ 1,686,833</b>	<b>14.43%</b>
<b>Support Services - Students</b>	<b>\$ 365,883</b>	<b>3.13%</b>
<b>Support Services - Instruction</b>	<b>\$ 915,617</b>	<b>7.84%</b>
<b>School Administration</b>	<b>\$ 469,519</b>	<b>4.02%</b>
<b>School Administration Support Services</b>	<b>\$ 367,806</b>	<b>3.15%</b>
<b>District Administration</b>	<b>\$ 416,696</b>	<b>3.57%</b>
<b>District Administration Support Services</b>	<b>\$ 446,834</b>	<b>3.82%</b>
<b>Operations and Maintenance of Plant</b>	<b>\$ 1,435,306</b>	<b>12.28%</b>
<b>Student Activities</b>	<b>\$ 576,091</b>	<b>4.93%</b>
<b>Other Financing Uses</b>	<b>\$ -</b>	<b>0.00%</b>

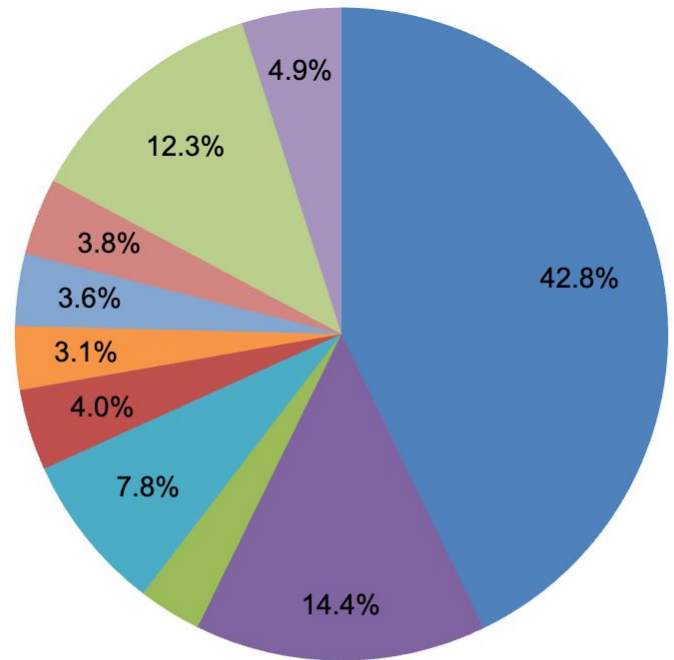
- Instruction
- Support Services - Students
- School Administration
- District Administration
- Operations and Maintenance of Plant
- Special Education Instruction
- Support Services - Instruction
- School Administration Support Services
- District Administration Support Services
- Student Activities

# Expenditures by Function Code - Comparison

## FY26 by Function



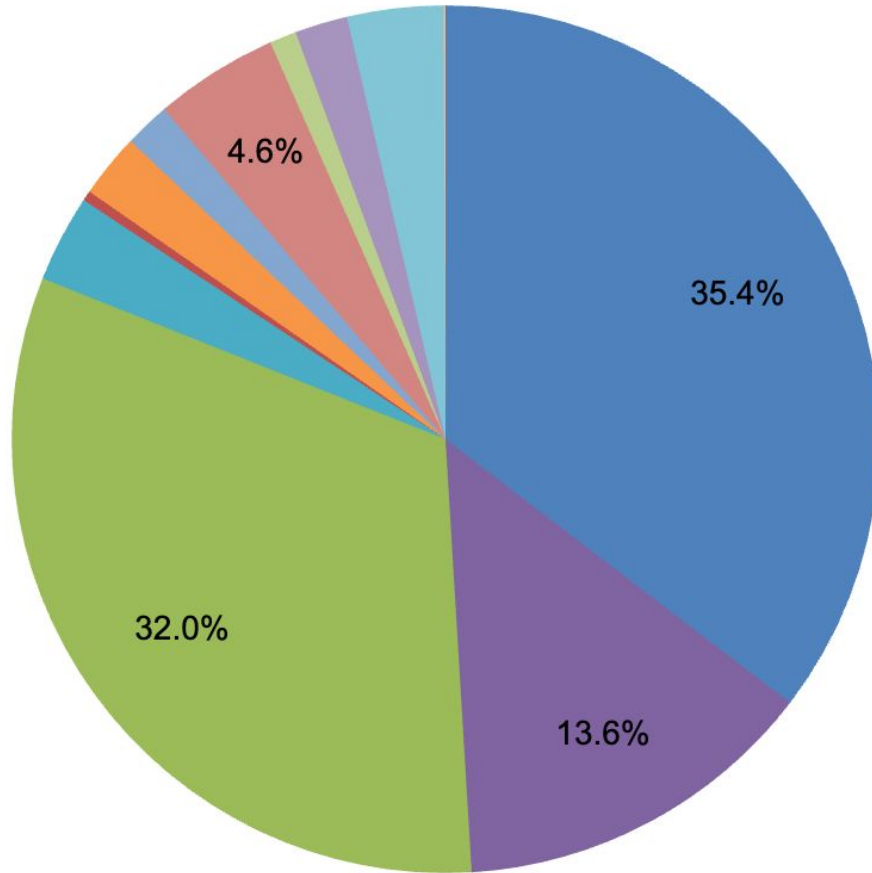
## FY27 by Function



- 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
- Other Financing Uses

- 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

# Expenditures by Object Code

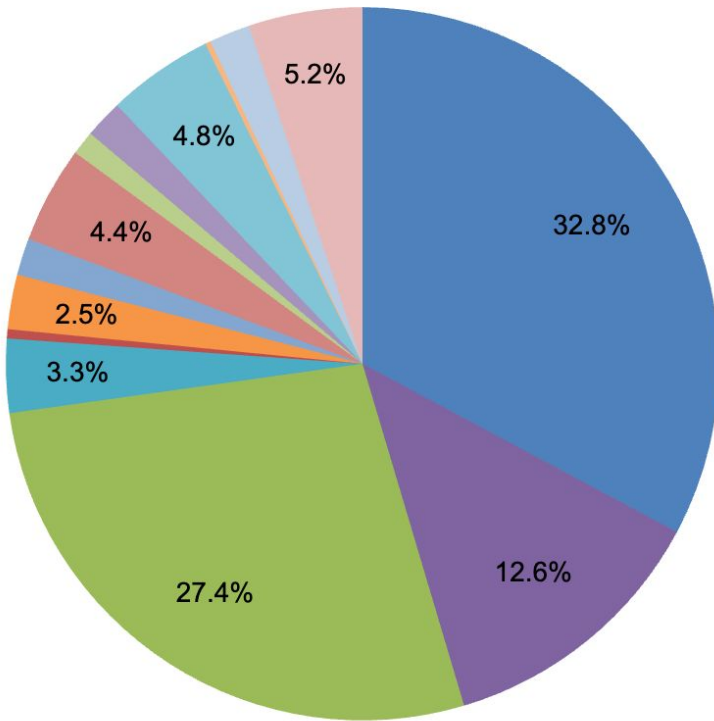


- Certified Salaries
- Non-Certificated Salaries
- Employee Benefits
- Professional & Technical Services
- Staff Travel
- Student Travel
- Utility Services
- Energy
- Other Purchased Services
- Insurance and Bond Premiums
- Supplies, Materials and Media
- Other Expenses

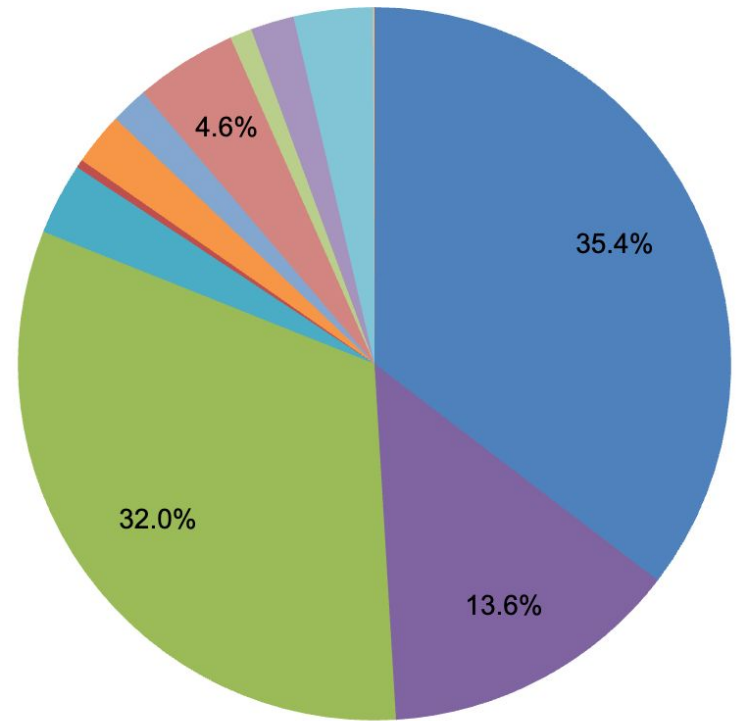
<b>Certificated Salaries</b>	<b>\$ 4,135,594</b>	<b>35.39%</b>
<b>Non-Certificated Salaries</b>	<b>\$ 1,595,045</b>	<b>13.65%</b>
<b>Employee Benefits</b>	<b>\$ 3,740,022</b>	<b>32.00%</b>
<b>Professional &amp; Technical Services</b>	<b>\$ 379,824</b>	<b>3.25%</b>
<b>Staff Travel</b>	<b>\$ 44,300</b>	<b>0.38%</b>
<b>Student Travel</b>	<b>\$ 279,450</b>	<b>2.39%</b>
<b>Utility Services</b>	<b>\$ 198,362</b>	<b>1.70%</b>
<b>Energy</b>	<b>\$ 540,000</b>	<b>4.62%</b>
<b>Other Purchased Services</b>	<b>\$ 116,810</b>	<b>1.00%</b>
<b>Insurance and Bond Premiums</b>	<b>\$ 229,430</b>	<b>1.96%</b>
<b>Supplies, Materials and Media</b>	<b>\$ 419,285</b>	<b>3.59%</b>
<b>Other Expenses</b>	<b>\$ 7,880</b>	<b>0.07%</b>
<b>Equipment</b>	<b>\$ -</b>	<b>0.00%</b>

# Expenditures by Object Code - Comparison

## FY26 by Object



## FY27 by Object



- 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
- Transfer to Other Funds

- Certificated Salaries
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# FY27 Budget Deficit

## 1st Draft Working Budget

Total Revenue	\$11,342,587
<u>Total Expense</u>	<u>-\$11,686,002</u>
Deficit	-\$343,415

- Possible \$200,000 less in Borough Funding
- Possible \$490,204 more in State Funding *one-time funding in House Budget*
- Unknown Expense Variables still outstanding

DEED internal calcs

Percent of ending fund balance Subject to 10% Limit 7.20%

Total ending fund balance calculates to: \$1,321,114

# Balancing Act - FY27 Budget Simulation

## Interaction

- 346 Pageviews (60 returns)
- Approx. 6 minutes - average time on site
- **12 Submissions**

## Trends and Feedback

- Top Expense Decreases - School Admin, District Admin, Student Activities and Instruction *in rank order by % reduction*
- Top Revenue Increases - Fund Balance and Borough *in rank order by % reduction*
- 3 submissions only adjusted the revenue, 3 only adjusted expenditures, and 6 adjusted both

# Strategic Plan

## Focus Areas:

Well being of staff and students



Student, Family, and Community Engagement



Internal and External Communications



Pathways and diverse learning  
opportunities for students

## Any Questions?

Reach out to Shannon Baird, [business@pcsd.us](mailto:business@pcsd.us)

A fiscally responsible budget that supports board goals.

