

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

FY26 Budget - Final Revision

School District Name: PETERSBURG SCHOOL DISTRICT

Proj. Brick & Mortar ADM 466.1

Proj. Correspondence AC 0

Proj. Intensive SPED Cot 22

Proj. Total SPED Count
(includes Intensive
Count): 74

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 **FY26 Budget - Final Revision**

Beginning Fund Balance: July 1, 2025 - (Subject to 10% Limit - per AS 14.17.505(a))*	<u>\$1,587,762</u>	FY26 Spring Adopted Budget	FY26 Final Proposed Changes	FY26 Final Proposed Budget
(Excluded from the 10% Limit)	<u>\$435,000</u>	\$ 2,071,829	\$ -	\$ 2,071,829
Total Beginning Fund Balance	<u>\$2,022,762</u>	\$ 470,891	\$ -	\$ 470,891
		\$ 2,542,720	\$ -	\$ 2,542,720

Revenue

010 City/Borough Appropriations	(1)	<u>\$3,250,000</u>	\$ 3,250,000	\$ -	\$ 3,250,000
030 Earnings on Investments	(2)	<u>43,950</u>	\$ 70,050	\$ -	\$ 70,050
040 Other Local Revenues	(3)	<u>116,350</u>	\$ 116,350	\$ -	\$ 116,350
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>	\$ 101,450	\$ -	\$ 101,450
050 State Sources	(7)	<u>7,027,261</u>	\$ 7,919,076	\$ (23,930)	\$ 7,895,146
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>	\$ 11,456,925	\$ (23,930)	\$ 11,432,995

Expenditures

100 Instruction	(12)	<u>\$4,695,570</u>	\$ 4,971,278	\$ (26,600)	\$ 4,944,678
200 Special Education Instruction	(13)	<u>1,686,245</u>	\$ 1,764,912	\$ 10,000	\$ 1,774,912
220 Special Education Support Services	(14)	<u>0</u>		\$ -	\$ -
300 Support Services - Students	(15)	<u>338,040</u>	\$ 372,817	\$ 19,956	\$ 392,773
350 Support Services - Instruction	(16)	<u>908,899</u>	\$ 943,437	\$ (1,000)	\$ 942,437
400 School Administration	(17)	<u>443,650</u>	\$ 452,233	\$ -	\$ 452,233
450 School Administration Support Services	(18)	<u>342,438</u>	\$ 354,826	\$ 800	\$ 355,626
510 District Administration	(19)	<u>468,193</u>	\$ 495,741	\$ (67,864)	\$ 427,877
550 District Administration Support Services	(20)	<u>380,425</u>	\$ 377,380	\$ 59,017	\$ 436,397
600 Operations and Maintenance of Plant	(21)	<u>1,409,600</u>	\$ 1,461,401	\$ 49,250	\$ 1,510,651
700 Student Activities	(22)	<u>531,495</u>	\$ 651,265	\$ -	\$ 651,265
780 Community Services	(23)	<u>0</u>	\$ -	\$ -	\$ -
900 Other Financing Uses	(24)	<u>0</u>	\$ 645,000	\$ -	\$ 645,000
Total Expenditures		<u>\$11,204,553</u>	\$ 11,218,843	\$ 43,559	\$ 12,533,851

#####

Ending Fund Balance: June 30, 2026 (Subject to 10% Limit per AS 14.17.505(a))*	<u>\$907,930</u>	\$ 1,029,353	\$ (67,489)	<u>\$ 961,864</u>	<u>8.09%</u>
(Excluded from the 10% Limit)	<u>\$435,000</u>	\$ 480,000	\$ -	\$ 480,000	
Total Ending Fund Balance	<u>\$1,342,930</u>	\$ 1,509,353	\$ (67,489)	\$ 1,441,864	

DEED internal calcs

Percent of ending fund balance Subject to 10% Limit 8.09%

** Must be greater than or equal to zero

Total ending fund balance calculates to: \$1,441,864

*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

PETERSBURG SCHOOL DISTRICT

District Name FY26 Budget - Final Revision

Page 3

		Amount
010 City/Borough Appropriations		
011 City/Borough Direct Appropriation		<u>3,250,000</u>
012 City/Borough "In-Kind"		
(detail descriptions & dollar amts required for in-kind or budget will be returned)		
Total City/Borough Appropriations		<u><u>\$3,250,000</u></u>
		Transferred to (1) on page 2
030 Earnings on Investments		
030 Earnings on Investments		<u>43,950</u>
Total Earnings on Investments		<u><u>\$43,950</u></u>
		Transferred to (2) on page 2
040 Other Local Revenues		
040 Other Local Revenues - Identify:		
(provide detail descriptions & dollar amts for local revenues)		
040 LOCAL REVENUES		<u>40,000</u>
043 STUDENT ACTIVITY FEES		<u>44,000</u>
043 ACTIVITY GATE RECEIPTS		<u>7,000</u>
044 STUDENT CLASS FEES		<u>10,000</u>
045 STUDENT TECH FEES		<u>12,850</u>
046 LOCAL RENTAL REVENUE		<u>2,500</u>
Total Other Local Revenues		<u><u>\$116,350</u></u>
		Transferred to (3) on page 2
041 Tuition from Students		
041 Tuition from Students		<u>0</u>

FY26 Previously Adopted Changes	FY26 Spring Proposed Changes	FY26 Spring Proposed Budget
\$ -	\$ -	\$ 3,250,000
\$ -	\$ -	\$ 3,250,000
\$ 26,100	\$ -	\$ 70,050
\$ 26,100	\$ -	\$ 70,050
\$ -	\$ -	\$ 40,000
\$ -	\$ -	\$ 44,000
\$ -	\$ -	\$ 7,000
\$ -	\$ -	\$ 10,000
\$ -	\$ -	\$ 12,850
\$ -	\$ -	\$ 2,500
\$ -	\$ -	\$ 116,350

Total Tuition from Students	<u><u>\$0</u></u>
	Transferred to (4) on page 2
042 Tuition - Other Districts	
042 Tuition	<u>0</u>
Total Tuition - Other Districts	<u><u>\$0</u></u>
	Transferred to (5) on page 2
047 E-Rate Program	
047 E-Rate Program Revenue	<u>87,160</u>
Total E-Rate Program	<u><u>\$87,160</u></u>
	Transferred to (6) on page 2

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

PETERSBURG SCHOOL DISTRICT
District Name **FY26 Budget - Final Revision**

Page 4

050 State Sources (051 includes quality schools grants)	
051 Foundation Program	<u>6,128,763</u>
051 QUALITY SCHOOLS	<u>19,158</u>
055 Supplemental Aid	<u>0</u>
056 TRS On-Behalf Payments	<u>784,120</u>
057 PERS On-Behalf Payments	<u>93,220</u>
059 Tuition	<u>0</u>
090 Other State Revenues - Identify	
AK PFD Education Raffle	<u>2,000</u>
Total State Sources	<u><u>\$7,027,261</u></u>
	Transferred to (7) on page 2
100 Federal Sources - Direct	
110 Impact Aid (Public Law 874 (100%))	
140 Other Federal Revenue - Identify	
Total Federal Sources - Direct	<u><u>\$0</u></u>
	Transferred to (8) on page 2
150 Federal Sources - Through the State of Alaska - Identify:	
Total Federal Sources - Through the State	<u><u>\$0</u></u>
	Transferred to (9) on page 2

\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	14,290	\$	-	\$	101,450
\$	14,290	\$	-	\$	101,450
\$	890,301	\$	(23,935)	\$	6,995,129
\$	1,514	\$	5	\$	20,677
\$	-	\$	-	\$	-
\$	-	\$	-	\$	784,120
\$	-	\$	-	\$	93,220
\$	-	\$	-	\$	-
\$	-	\$	-	\$	2,000
\$	-	\$	-	\$	-
\$	891,815	\$	(23,930)	\$	7,895,146
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-

190 Federal Sources - Other Agencies - Identify:

Total Federal Sources - Other Agencies		\$0
		Transferred to (10) on page 2

\$	-	\$	-	\$	-
----	---	----	---	----	---

250 Transfers From Other Funds - Identify:

Total Transfers From Other Funds		\$0
		Transferred to (11) on page 2

\$	-	\$	-	\$	-
\$932,205	(\$23,930)	\$11,432,996			

Total Projected Revenues	\$10,524,721
--------------------------	--------------

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

PETERSBURG SCHOOL DISTRICT
District Name **FY26 Budget - Final Revision**

Function 100 Instruction

	Amount	Personnel FTE			
Salaries					
310 Certificated Salaries	2,522,085	33.11	\$	77,186	\$ (140,000) \$ 2,459,271
320 Non-Certificated Salaries	160,924	2.59	\$	19,555	\$ 140,000 \$ 320,479
Total Salaries	\$2,683,009				
Employee Benefits					
360 Employee Benefits	1,721,780		\$	16,382	\$ - \$ 1,738,162
380 Housing Allowance/Subsidy	0				
390 Transportation Allowance	0				
Total Employee Benefits	\$1,721,780				
Total Salaries & Employee Benefits	\$4,404,789		\$	113,123	\$ (0) \$ 4,517,912
Non-Personnel					
410 Professional and Technical Services	800		\$	3,600	\$ - \$ 4,400
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

\$	3,000	\$	300	\$	6,600
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	43,940	\$	(50,300)	\$	270,321
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	10,000
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	112,045	\$	23,400	\$	135,445
\$	162,585	\$	(26,600)	\$	426,766

Total Salaries, Benefits, Non-Personnel

\$4,695,570

Transferred to (12) on page 2

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

Page 6

PETERSBURG SCHOOL DISTRICT
District NameFY26 Budget - Final Revision

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	

\$	(28,497)	\$	(75,000)	\$	400,954
\$	41,500	\$	75,000	\$	600,366
\$	-				
\$	-				
\$	(12,835)	\$	-	\$	664,192
\$	168	\$	-	\$	1,665,512
\$	78,500	\$	10,000	\$	93,500

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	<u><u>\$0</u></u>

Total Salaries, Benefits, Non-Personnel \$0

Transferred to (14) on page 2

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

Page 8

PETERSBURG SCHOOL DISTRICT
District Name **FY26 Budget - Final Revision**

Function 300 Support Services - Students

Salaries

310 Certificated Salaries	170,253	2.00	\$ 6,054	\$ -	\$ 176,308
320 Non-Certificated Salaries	1,400	0.00	\$ -	\$ 16,500	\$ 17,900
Total Salaries	<u>\$171,653</u>				

Employee Benefits

360 Employee Benefits	79,287		\$ 722	\$ 4,256	\$ 84,265
380 Housing Allowance/Subsidy	0				
390 Transportation Allowance	0				
Total Employee Benefits	<u>\$79,287</u>				

Total Salaries & Employee Benefits \$250,940 \$ 6,777 \$ 20,756 \$ 278,473

Non-Personnel

410 Professional and Technical Services	78,000		\$ 25,000	\$ -	\$ 103,000
---	--------	--	-----------	------	------------

420 Staff Travel	<u>0</u>
425 Student Travel	<u>0</u>
430 Utility Services	<u>0</u>
435 Energy	<u>0</u>
440 Other Purchased Services	<u>0</u>
445 Insurance and Bond Premiums	<u>0</u>
450 Supplies, Materials and Media	<u>9,100</u>
480 Tuition and Stipends	<u>0</u>
490 Other Expenses - Identify:	
DUES & FEES	<u>0</u>
510 Equipment	
Total Non-Personnel	<u><u>\$87,100</u></u>

\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	(1,000)	\$	(800)	\$	7,300
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	4,000	\$	-	\$	4,000
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	28,000	\$	(800)	\$	114,300

Total Salaries, Benefits, Non-Personnel

\$338,040

Transferred to (15) on page 2

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

Page 9

PETERSBURG SCHOOL DISTRICT
District Name **FY26 Budget - Final Revision**

Function 350 Support Services - Instruction

Salaries

310 Certificated Salaries	<u>290,918</u>	
320 Non-Certificated Salaries	<u>62,779</u>	
Total Salaries	<u><u>\$353,697</u></u>	

Employee Benefits

360 Employee Benefits	<u>191,645</u>	
380 Housing Allowance/Subsidy	<u>0</u>	
390 Transportation Allowance	<u>0</u>	
Total Employee Benefits	<u><u>\$191,645</u></u>	

Total Salaries & Employee Benefits

\$545,342

Non-Personnel

410 Professional and Technical Services	<u>46,992</u>
420 Staff Travel	<u>2,500</u>

\$	7,500	\$	-	\$	298,418
\$	2,500	\$	-	\$	65,279
\$	-				
\$	-				
\$	1,681	\$	-	\$	193,326
\$	11,681	\$	-	\$	557,023
\$	4,800	\$	-	\$	51,792
\$	-	\$	-	\$	2,500

425 Student Travel	<u>0</u>
430 Utility Services	<u>123,600</u>
435 Energy	<u>0</u>
440 Other Purchased Services	<u>69,615</u>
445 Insurance and Bond Premiums	<u>9,000</u>
450 Supplies, Materials and Media	<u>111,850</u>
480 Tuition and Stipends	<u>0</u>
490 Other Expenses - Identify:	
510 Equipment	
Total Non-Personnel	<u><u>\$363,557</u></u>

\$	-	\$	-	\$	-
\$	-	\$	-	\$	123,600
\$	-	\$	-	\$	-
\$	16,718	\$	-	\$	86,333
\$	(4,300)	\$	-	\$	4,700
\$	5,640	\$	(1,000)	\$	116,490
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	22,858	\$	(1,000)	\$	385,415

Total Salaries, Benefits, Non-Personnel

\$908,899

\$34,539	(\$1,000)	\$942,437

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

Transferred to (16) on page 2

PETERSBURG SCHOOL DISTRICT
District Name **FY26 Budget - Final Revision**

Function 400 School Administration

	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	<u>258,108</u>	2.20
Total Salaries	<u><u>\$258,108</u></u>	
Employee Benefits		
360 Employee Benefits	<u>173,792</u>	
380 Housing Allowance/Subsidy	<u>0</u>	
390 Transportation Allowance	<u>0</u>	
Total Employee Benefits	<u><u>\$173,792</u></u>	
Total Salaries & Employee Benefits	<u><u>\$431,900</u></u>	
Non-Personnel		
410 Professional and Technical Services	<u>0</u>	
419 Chief Administrator Contract Services	<u>0</u>	
420 Staff Travel	<u>4,800</u>	

\$	7,500	\$ - \$ 265,608
\$	-	
\$	-	
\$	1,083	\$ - \$ 174,875
\$	8,583	\$ - \$ 440,483
\$	-	\$ - \$ -
\$	-	\$ - \$ -
\$	-	\$ - \$ 4,800

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

\$	100	\$	-	\$	6,677
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	(100)	\$	-	\$	1,300
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	800	\$	13,577

Total Salaries, Benefits, Non-Personnel

\$342,438

Transferred to (18) on page 2

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

PETERSBURG SCHOOL DISTRICT
District Name **FY26 Budget - Final Revision**

Function 510 District Administration

	Amount	Personnel FTE			
Salaries					
310 Certificated Salaries	156,620	1.00	\$ 2,500	\$ 10,000	\$ 169,120
320 Non-Certificated Salaries	85,600	0.50	\$ 19,000	\$ (59,000)	\$ 45,600
Total Salaries	\$242,220		\$ -		
Employee Benefits			\$ -		
360 Employee Benefits	127,278		\$ 5,214	\$ (18,864)	\$ 113,628
380 Housing Allowance/Subsidy	0				
390 Transportation Allowance	0				
Total Employee Benefits	\$127,278				
Total Salaries & Employee Benefits	\$369,498		\$ 26,714	\$ (67,864)	\$ 328,348
Non-Personnel					
410 Professional and Technical Services	26,090		\$ -	\$ -	\$ 26,090
419 Chief Administrator Contract Services	0		\$ -	\$ -	\$ -
420 Staff Travel	17,500		\$ -	\$ -	\$ 17,500
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

\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	86,050
\$	-	\$	-	\$	950
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	10,000
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	(12,000)	\$	-	\$	(41,530)
\$	-	\$	-	\$	-
\$	(8,000)	\$	(2,000)	\$	177,920

Total Salaries, Benefits, Non-Personnel

\$380,425

Transferred to (20) on page 2

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

PETERSBURG SCHOOL DISTRICT

District Name

FY26 Budget - Final Revision

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	\$	15,500	\$ 30,000
Total Salaries	\$300,916				\$ 493,756
Employee Benefits					
360 Employee Benefits	133,342		\$	3,998	\$ 10,000
380 Housing Allowance/Subsidy	0				\$ 147,340
390 Transportation Allowance	0				
Total Employee Benefits	\$133,342				
Total Salaries & Employee Benefits	\$434,259		\$	19,498	\$ 40,000
Non-Personnel					
410 Professional and Technical Services	18,000		\$	12,000	\$ (10,000)
420 Staff Travel	4,000		\$	-	\$ 20,000

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

\$	-	\$	-	\$	-
\$	-	\$	13,000	\$	88,293
\$	(30,331)	\$	(13,000)	\$	536,269
\$	5,170	\$	14,000	\$	59,170
\$	(12,000)	\$	(0)	\$	125,938
\$	3,640	\$	-	\$	104,150
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	2,000
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	53,825	\$	5,250	\$	77,075
\$	32,304	\$	9,250	\$	1,016,895

Total Salaries, Benefits, Non-Personnel

\$1,409,600

Transferred to (21) on page 2

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

PETERSBURG SCHOOL DISTRICT
District NameFY26 Budget - Final Revision

Function 700 Student Activities

	Amount	Personnel FTE			
Salaries					
310 Certificated Salaries	124,918	0.55	\$	-	\$ (9,215) \$ 115,703
320 Non-Certificated Salaries	66,216	0.00	\$	-	\$ 9,215 \$ 75,431
Total Salaries	\$191,134				
Employee Benefits					
360 Employee Benefits	71,756		\$	-	\$ - \$ 71,756
380 Housing Allowance/Subsidy	0				
390 Transportation Allowance	0				
Total Employee Benefits	\$71,756				
Total Salaries & Employee Benefits	\$262,890		\$	-	\$ - \$ 262,890
Non-Personnel					
410 Professional and Technical Services	0		\$	-	\$ -
420 Staff Travel	9,200		\$	-	\$ - \$ 9,200

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
--	------------

Transferred to (23) on page 2

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

PETERSBURG SCHOOL DISTRICT

District Name **FY26 Budget - Final Revision**

Page 17

Function 900 Other Financing Uses	Amount
Transfers To:	
550 Transfer to Other Funds	
TRANSFER TO CARPET RPL FUND 504	
TRANSFER TO VEHICLE RPL FUND 505	
TRANSFER TO CTE EQUIPMENT PRL FUND 512	
TRANSFER TO CAPITAL FUND 500	
Total Other Financing Uses	\$0

Transferred to (24) on page 2

\$	15,000	\$ -	\$ 15,000
\$	30,000	\$ -	\$ 30,000
\$	30,000	\$ -	\$ 30,000
\$	570,000	\$ -	\$ 570,000
\$	-	\$ -	\$ -
\$	645,000	\$ -	\$ 645,000

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

PETERSBURG SCHOOL DISTRICT
District Name **FY26 Budget - Final Revision**

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

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.