

**Alaska Department of Education & Early Development - School Finance
FY2027 District Operating Fund Budget
Instructions**

- ☐ **Completing the workbook** - In order to use the spreadsheet capabilities, save this internet version to your computer and open the saved document through your Excel program. This spreadsheet automatically calculates totals after each activity, then automatically fills the operating fund budget summary on page 2. Many cells are protected against input because they have formulas. Use the Tab key to navigate through the document to complete the budget.
- ☐ **Uniform Chart of Accounts** - Please code according to the required codes AND DESCRIPTIONS in the State of Alaska Uniform Chart of Accounts 2018 Edition so your budget will not have to be returned to you. The Chart of Accounts is on our website at: https://education.alaska.gov/publications/chart_of_accounts.pdf
Effective 7/1/2018.
- ☐ **Do NOT include cents** when entering balances. **Please enter whole numbers.**
- ☐ **Include personnel full-time equivalents (FTE's)** for each salary listed in the expenditure functions.
- ☐ **Fund balances** - please manually enter the beginning and ending unreserved and reserved fund balances.
- ☐ **Leave blank** any required fund, function, or object code that is not applicable to your district.
- ☐ **ADM** - The district ADM for FY2026, upon which the budget is based, may or may not be the same as submitted for the initial projections. Please breakout the projected ADM as brick & mortar and then correspondence.
- ☐ **TRS/PERS On-behalf** - The full amount of the TRS and PERS on-behalf from all funds must be recorded in the operating fund using object revenue codes 056 and 057. The district is to calculate the functional break-out in order to allocate the related on-behalf expenditures.
- ☐ **Proofread and check for accuracy** the final workbook before submitting to the department.

Questions? Please contact:

School Finance
Linda Hall, Audit & Review Analyst
(907) 465-2748 or linda.hall2@alaska.gov

Note -- 10 percent limit on the unreserved operating fund balance per AS 14.17.505(a) is reinstated as of FY2026 financials

THIS REPORT IS DUE JULY 15TH
OF THE FISCAL YEAR FOR WHICH IT APPLIES
PER REGULATION 4 AAC 09.110.

Alaska Department of Education & Early Development - School Finance
FY2027 School Operating Fund Budget
Signature Page

FY27 Budget - Proposed

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School District Name: PETERSBURG SCHOOL DISTRICT

Proj. Brick & Mortar ADM 453.75

Proj. Correspondence AC 0

Proj. Intensive SPED Co 23

Proj. Total SPED Count
(includes Intensive
Count): 72

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
FY2027 School Operating Fund Budget Summary**

PETERSBURG SCHOOL DISTRICT

District Name

FY27 Budget - Proposed

Beginning Fund Balance: July 1, 2026 - (Subject to 10% Limit per AS 14.17.505(a))*	<u>\$901,864</u>
(Excluded from the 10% Limit)	<u>\$540,000</u>
Total Beginning Fund Balance	<u>\$1,441,864</u>

Revenue

010 City/Borough Appropriations	(1)	<u>\$3,250,000</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>8,721,995</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>\$12,252,176</u>

Expenditures

100 Instruction	(12)	<u>\$5,287,961</u>
200 Special Education Instruction	(13)	<u>1,869,198</u>
220 Special Education Support Services	(14)	<u>0</u>
300 Support Services - Students	(15)	<u>367,485</u>
350 Support Services - Instruction	(16)	<u>914,581</u>
400 School Administration	(17)	<u>469,602</u>

450 School Administration Support Services	(18)	394,850
510 District Administration	(19)	433,212
550 District Administration Support Services	(20)	484,919
600 Operations and Maintenance of Plant	(21)	1,498,225
700 Student Activities	(22)	596,096
780 Community Services	(23)	0
900 Other Financing Uses	(24)	0
Total Expenditures		\$12,316,130

Ending Fund Balance: June 30, 2027 (Subject to 10% Limit per AS 14.17.505(a))*	\$837,910
(Excluded from the 10% Limit)	\$540,000
Total Ending Fund Balance	\$1,377,910

** Must be greater than or equal to zero

DEED internal calcs

Percent of ending fund balance Subject to 10% Limit 6.80%

Total ending fund balance calculates to: \$1,377,910

*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 FY2027 School Operating Fund Budget Revenues

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PETERSBURG SCHOOL DISTRICT

District Name **FY27 Budget - Proposed**

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	70,050
Total Earnings on Investments	\$70,050

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040 Other Local Revenues

040 Other Local Revenues - Identify:

(provide detail descriptions & dollar amts for local revenues)		
040	LOCAL REVENUES	55,000
043	STUDENT ACTIVITY FEES	46,000
043	ACTIVITY GATE RECEIPTS	5,500
044	STUDENT CLASS FEES	10,000
045	STUDENT TECH FEES	12,850
046	LOCAL RENTAL REVENUE	4,000

Total Other Local Revenues

\$133,350

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041 Tuition from Students

041	Tuition from Students	0
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Total Tuition from Students

\$0

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042 Tuition - Other Districts

042	Tuition	0
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Total Tuition - Other Districts

\$0

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047 E-Rate Program

047	E-Rate Program Revenue	76,780
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Total E-Rate Program

\$76,780

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**Alaska Department of Education & Early Development - School Finance
FY2027 School Operating Fund Budget Revenues**

PETERSBURG SCHOOL DISTRICT

District Name

FY27 Budget - Proposed

Page 4

050 State Sources (051 includes quality schools grants)

051	Foundation Program	7,422,168
051	QUALITY SCHOOLS	20,545
055	Supplemental Aid	0
056	TRS On-Behalf Payments	948,375
057	PERS On-Behalf Payments	151,705
059	Tuition	0
090	Other State Revenues - Identify	
	AK PFD Education Raffle	2,000
	ONE-TIME Energy Relief	177,202

Total State Sources

\$8,721,995

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100 Federal Sources - Direct

110 Impact Aid (Public Law 874 (100%))

140 Other Federal Revenue - Identify

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

\$12,252,176

**Alaska Department of Education & Early Development - School Finance
FY2027 School Operating Fund Budget Expenditures**

PETERSBURG SCHOOL DISTRICT

District Name

FY27 Budget - Proposed

Function 100 Instruction

Amount

Personnel FTE

Salaries

310 Certificated Salaries	2,654,790	33.11
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320 Non-Certificated Salaries	371,411	8.63
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Total Salaries\$3,026,200

Employee Benefits

360 Employee Benefits	2,036,211
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380 Housing Allowance/Subsidy	0
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390 Transportation Allowance	0
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Total Employee Benefits\$2,036,211**Total Salaries & Employee Benefits**\$5,062,411

Non-Personnel

410 Professional and Technical Services	8,750
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419 Chief Administrator Contract Services	0
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420 Staff Travel	0
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425 Student Travel	7,450
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430 Utility Services	0
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435 Energy	0
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440 Other Purchased Services	0
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445 Insurance and Bond Premiums	0
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450 Supplies, Materials and Media	203,350
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480 Tuition and Stipends	0
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490 Other Expenses - Identify:	
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VHS AND OTHER FEES	6,000
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510 Equipment	0
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Total Non-Personnel\$225,550**Total Salaries, Benefits, Non-Personnel**\$5,287,961

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**Alaska Department of Education & Early Development - School Finance
FY2027 School Operating Fund Budget Expenditures**

PETERSBURG SCHOOL DISTRICT

District Name

FY27 Budget - Proposed

Function 200 Special Education Instruction

Amount

Personnel FTE

Salaries

310 Certificated Salaries	429,178	5.20
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320 Non-Certificated Salaries	614,873	18.79
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Total Salaries\$1,044,051

Employee Benefits

360 Employee Benefits	726,088
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380 Housing Allowance/Subsidy	0
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390 Transportation Allowance	0
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Total Employee Benefits\$726,088**Total Salaries & Employee Benefits**\$1,770,138

Non-Personnel

410 Professional and Technical Services	86,000
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420 Staff Travel	4,500
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425 Student Travel	1,200
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430 Utility Services	0
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435 Energy	0
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440 Other Purchased Services	360
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445 Insurance and Bond Premiums	0
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450 Supplies, Materials and Media	6,750
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480 Tuition and Stipends	0
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490 Other Expenses - Identify:	
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DUES & FEES	250
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510 Equipment	
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Total Non-Personnel\$99,060**Total Salaries, Benefits, Non-Personnel**\$1,869,198

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Alaska Department of Education & Early Development - School Finance
FY2027 School Operating Fund Budget Expenditures

Function 220 Special Education Support Services - Students

	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	<u>0</u>	<u>0.00</u>
320 Non-Certificated Salaries	<u>0</u>	<u>0.00</u>
Total Salaries	<u>\$0</u>	
Employee Benefits		
360 Employee Benefits	<u>0</u>	
380 Housing Allowance/Subsidy	<u>0</u>	
390 Transportation Allowance	<u>0</u>	
Total Employee Benefits	<u>\$0</u>	
Total Salaries & Employee Benefits	<u><u>\$0</u></u>	
Non-Personnel		
410 Professional and Technical Services	<u>0</u>	
419 Chief Administrator Contract Services	<u>0</u>	
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>0</u>	
480 Tuition and Stipends	<u>0</u>	
490 Other Expenses - Identify:		
	<u>0</u>	
	<u>0</u>	
	<u>0</u>	
510 Equipment	<u>0</u>	
Total Non-Personnel	<u><u>\$0</u></u>	
Total Salaries, Benefits, Non-Personnel	<u><u>\$0</u></u>	

**Alaska Department of Education & Early Development - School Finance
FY2027 School Operating Fund Budget Expenditures**

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PETERSBURG SCHOOL DISTRICT

District Name

FY27 Budget - Proposed

Function 300 Support Services - Students

Amount

Personnel FTE

Salaries

310 Certificated Salaries	182,838	2.00
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320 Non-Certificated Salaries	5,545	0.05
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Total Salaries

\$188,383

Employee Benefits

360 Employee Benefits	101,301
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380 Housing Allowance/Subsidy	0
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390 Transportation Allowance	0
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Total Employee Benefits

\$101,301

Total Salaries & Employee Benefits

\$289,685

Non-Personnel

410 Professional and Technical Services	70,000
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420 Staff Travel	0
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425 Student Travel	0
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430 Utility Services	0
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435 Energy	0
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440 Other Purchased Services	0
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445 Insurance and Bond Premiums	0
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450 Supplies, Materials and Media	4,300
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480 Tuition and Stipends	0
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490 Other Expenses - Identify:	
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DUES & FEES	3,500
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510 Equipment	
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Total Non-Personnel

\$77,800

Total Salaries, Benefits, Non-Personnel

\$367,485

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**Alaska Department of Education & Early Development - School Finance
FY2027 School Operating Fund Budget Expenditures**

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PETERSBURG SCHOOL DISTRICT

District Name

FY27 Budget - Proposed

Function 350 Support Services - Instruction

Amount

Personnel FTE

Salaries

310 Certificated Salaries

308,945

3.00

320 Non-Certificated Salaries

64,110

1.00

Total Salaries

\$373,055

Employee Benefits

360 Employee Benefits

211,320

380 Housing Allowance/Subsidy

0

390 Transportation Allowance

0

Total Employee Benefits

\$211,320

Total Salaries & Employee Benefits

\$584,375

Non-Personnel

410 Professional and Technical Services

51,956

420 Staff Travel

2,500

425 Student Travel

0

430 Utility Services

108,600

435 Energy

0

440 Other Purchased Services

68,250

445 Insurance and Bond Premiums

3,000

450 Supplies, Materials and Media

95,900

480 Tuition and Stipends

0

490 Other Expenses - Identify:

510 Equipment

Total Non-Personnel

\$330,206

Total Salaries, Benefits, Non-Personnel

\$914,581

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**Alaska Department of Education & Early Development - School Finance
FY2027 School Operating Fund Budget Expenditures**

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PETERSBURG SCHOOL DISTRICT

District Name

FY27 Budget - Proposed

Function 400 School Administration

Amount

Personnel FTE

Salaries

310 Certificated Salaries

266,430

2.20

Total Salaries

\$266,430

Employee Benefits

360 Employee Benefits

189,757

380 Housing Allowance/Subsidy

0

390 Transportation Allowance

0

Total Employee Benefits

\$189,757

Total Salaries & Employee Benefits

\$456,187

Non-Personnel

410 Professional and Technical Services

1,665

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	\$13,415

Total Salaries, Benefits, Non-Personnel **\$469,602**

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**Alaska Department of Education & Early Development - School Finance
FY2027 School Operating Fund Budget Expenditures**

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PETERSBURG SCHOOL DISTRICT
District Name **FY27 Budget - Proposed**

Function 450 School Administration Support Services	Amount	Personnel FTE
Salaries		
320 Non-Certificated Salaries	196,003	4.28
Total Salaries	\$196,003	
Employee Benefits		
360 Employee Benefits	187,087	
380 Housing Allowance/Subsidy	0	
390 Transportation Allowance	0	
Total Employee Benefits	\$187,087	
Total Salaries & Employee Benefits	\$383,090	
Non-Personnel		
410 Professional and Technical Services	1,200	
420 Staff Travel	2,400	
425 Student Travel	0	
430 Utility Services	6,860	
435 Energy	0	
440 Other Purchased Services	0	
445 Insurance and Bond Premiums	0	
450 Supplies, Materials and Media	1,300	
480 Tuition and Stipends	0	
490 Other Expenses - Identify:		

510 Equipment		
Total Non-Personnel		\$11,760

Total Salaries, Benefits, Non-Personnel **\$394,850**

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**Alaska Department of Education & Early Development - School Finance
FY2027 School Operating Fund Budget Expenditures**

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PETERSBURG SCHOOL DISTRICT

District Name

FY27 Budget - Proposed

Function 510 District Administration

Amount

Personnel FTE

Salaries

310 Certificated Salaries	171,620	1.00
320 Non-Certificated Salaries	45,700	0.50
Total Salaries	\$217,320	

Employee Benefits

360 Employee Benefits	122,788	
380 Housing Allowance/Subsidy	0	
390 Transportation Allowance	0	
Total Employee Benefits	\$122,788	

Total Salaries & Employee Benefits

\$340,108

Non-Personnel

410 Professional and Technical Services	39,750
419 Chief Administrator Contract Services	0
420 Staff Travel	13,000
425 Student Travel	0
430 Utility Services	1,549
435 Energy	0
440 Other Purchased Services	0
445 Insurance and Bond Premiums	0
450 Supplies, Materials and Media	13,125

480 Tuition and Stipends	<u>0</u>	
490 Other Expenses - Identify:		
DUES & FEES	<u>25,680</u>	
510 Equipment		
Total Non-Personnel		<u><u>\$93,104</u></u>

Total Salaries, Benefits, Non-Personnel \$433,212

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**Alaska Department of Education & Early Development - School Finance
FY2027 School Operating Fund Budget Expenditures**

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PETERSBURG SCHOOL DISTRICT

District Name **FY27 Budget - Proposed**

Function 550 District Administration Support Services

Amount

Personnel FTE

Salaries

310 Certificated Salaries	<u>0</u>	<u>0.00</u>
320 Non-Certificated Salaries	<u>213,989</u>	<u>2.66</u>
Total Salaries	<u>\$213,989</u>	

Employee Benefits

360 Employee Benefits	<u>102,775</u>	
380 Housing Allowance/Subsidy	<u>0</u>	
390 Transportation Allowance	<u>0</u>	
Total Employee Benefits	<u>\$102,775</u>	

Total Salaries & Employee Benefits \$316,764

Non-Personnel

410 Professional and Technical Services	<u>110,450</u>
420 Staff Travel	<u>5,200</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	86,054	
450 Supplies, Materials and Media	950	
480 Tuition and Stipends	0	
490 Other Expenses - Identify:		
DUES & FEES	7,500	
495 Indirect Costs	(42,000)	
510 Equipment	0	
Total Non-Personnel		\$168,154

Total Salaries, Benefits, Non-Personnel **\$484,919**

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**Alaska Department of Education & Early Development - School Finance
FY2027 School Operating Fund Budget Expenditures**

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PETERSBURG SCHOOL DISTRICT

District Name **FY27 Budget - Proposed**

Function 600 Operations and Maintenance of Plant	Amount	Personnel FTE
Salaries		
310 Certificated Salaries	0	0.00
320 Non-Certificated Salaries	349,227	5.90
Total Salaries	\$349,227	
Employee Benefits		
360 Employee Benefits	197,403	
380 Housing Allowance/Subsidy	0	
390 Transportation Allowance	0	
Total Employee Benefits	\$197,403	
Total Salaries & Employee Benefits	\$546,630	
Non-Personnel		
410 Professional and Technical Services	14,967	
420 Staff Travel	4,000	
425 Student Travel	0	

430 Utility Services	79,761	
435 Energy	570,000	
440 Other Purchased Services	48,200	
445 Insurance and Bond Premiums	138,368	
450 Supplies, Materials and Media	94,800	
480 Tuition and Stipends	0	
490 Other Expenses - Identify:		
DUES & FEES	1,500	
510 Equipment	0	
Total Non-Personnel		\$951,596

Total Salaries, Benefits, Non-Personnel

\$1,498,225

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**Alaska Department of Education & Early Development - School Finance
FY2027 School Operating Fund Budget Expenditures**

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PETERSBURG SCHOOL DISTRICT

District Name

FY27 Budget - Proposed

Function 700 Student Activities

Amount

Personnel FTE

Salaries

310 Certificated Salaries	110,226	0.55
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320 Non-Certificated Salaries	73,564	0.00
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Total Salaries

\$183,790

Employee Benefits

360 Employee Benefits	71,504
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380 Housing Allowance/Subsidy	0
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390 Transportation Allowance	0
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Total Employee Benefits

\$71,504

Total Salaries & Employee Benefits

\$255,294

Non-Personnel

410 Professional and Technical Services	0
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420 Staff Travel	7,900	
425 Student Travel	306,700	
430 Utility Services	1,592	
435 Energy	0	
440 Other Purchased Services	0	
445 Insurance and Bond Premiums	0	
450 Supplies, Materials and Media	20,810	
480 Tuition and Stipends	0	
490 Other Expenses - Identify:		
DUES & FEES	3,800	
510 Equipment	0	
Total Non-Personnel		\$340,802

Total Salaries, Benefits, Non-Personnel

\$596,096

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**Alaska Department of Education & Early Development - School Finance
FY2027 School Operating Fund Budget Expenditures**

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PETERSBURG SCHOOL DISTRICT

District Name

FY27 Budget - Proposed

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
FY2027 School Operating Fund Budget Other Financing Uses**

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PETERSBURG SCHOOL DISTRICT

District Name **FY27 Budget - Proposed**

Function 900 Other Financing Uses

Amount

Transfers To:

550 Transfer to Other Funds	
Total Other Financing Uses	\$0

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**Alaska Department of Education and Early Development - School Finance
FY2027 School Operating Fund Budget TRS/PERS Functional Breakdown**

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PETERSBURG SCHOOL DISTRICT

District Name

FY27 Budget - Proposed

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 FY2027 is 21.46% and PERS on-behalf rate for FY2027 is 7.84%

	TRS	PERS
Total On-Behalf Revenue from page 4	<u>948,375</u>	<u>151,705</u>
Function 100 On-Behalf Expenditures	<u>613,526</u>	<u>20,390</u>
Function 200 On-Behalf Expenditures	<u>110,552</u>	<u>46,121</u>
Function 220 On-Behalf Expenditures	<u>0</u>	<u>0</u>
Function 300 On-Behalf Expenditures	<u>45,234</u>	<u>19,298</u>
Function 350 On-Behalf Expenditures	<u>65,614</u>	<u>4,180</u>
Function 400 On-Behalf Expenditures	<u>56,918</u>	<u>0</u>
Function 450 On-Behalf Expenditures	<u>0</u>	<u>15,116</u>
Function 510 On-Behalf Expenditures	<u>34,336</u>	<u>3,489</u>
Function 550 On-Behalf Expenditures	<u>0</u>	<u>16,416</u>
Function 600 On-Behalf Expenditures	<u>0</u>	<u>25,404</u>
Function 700 On-Behalf Expenditures	<u>22,196</u>	<u>1,292</u>
Function 780 On-Behalf Expenditures	<u>0</u>	<u>0</u>
Total On-Behalf Employee Benefits by Function	<u>948,375</u>	<u>151,705</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.