

FY27 School Operating Budget - Proposed Petersburg School District



Robyn Taylor, Superintendent

Shannon Baird, Director of Finance

June 30, 2026

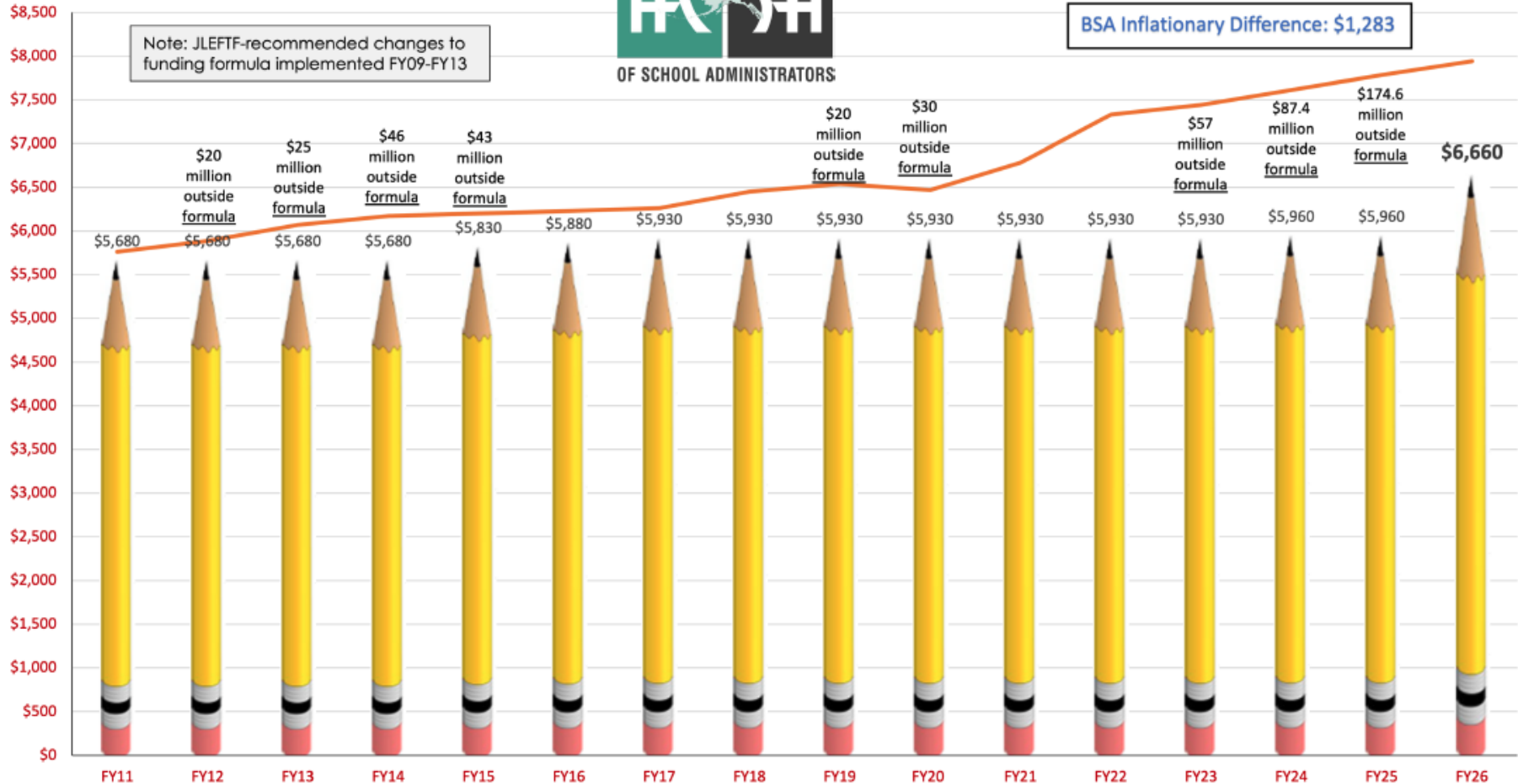
Alaska K-12 Funding Base Student Allocation Fiscal Year 2011 - 2026



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

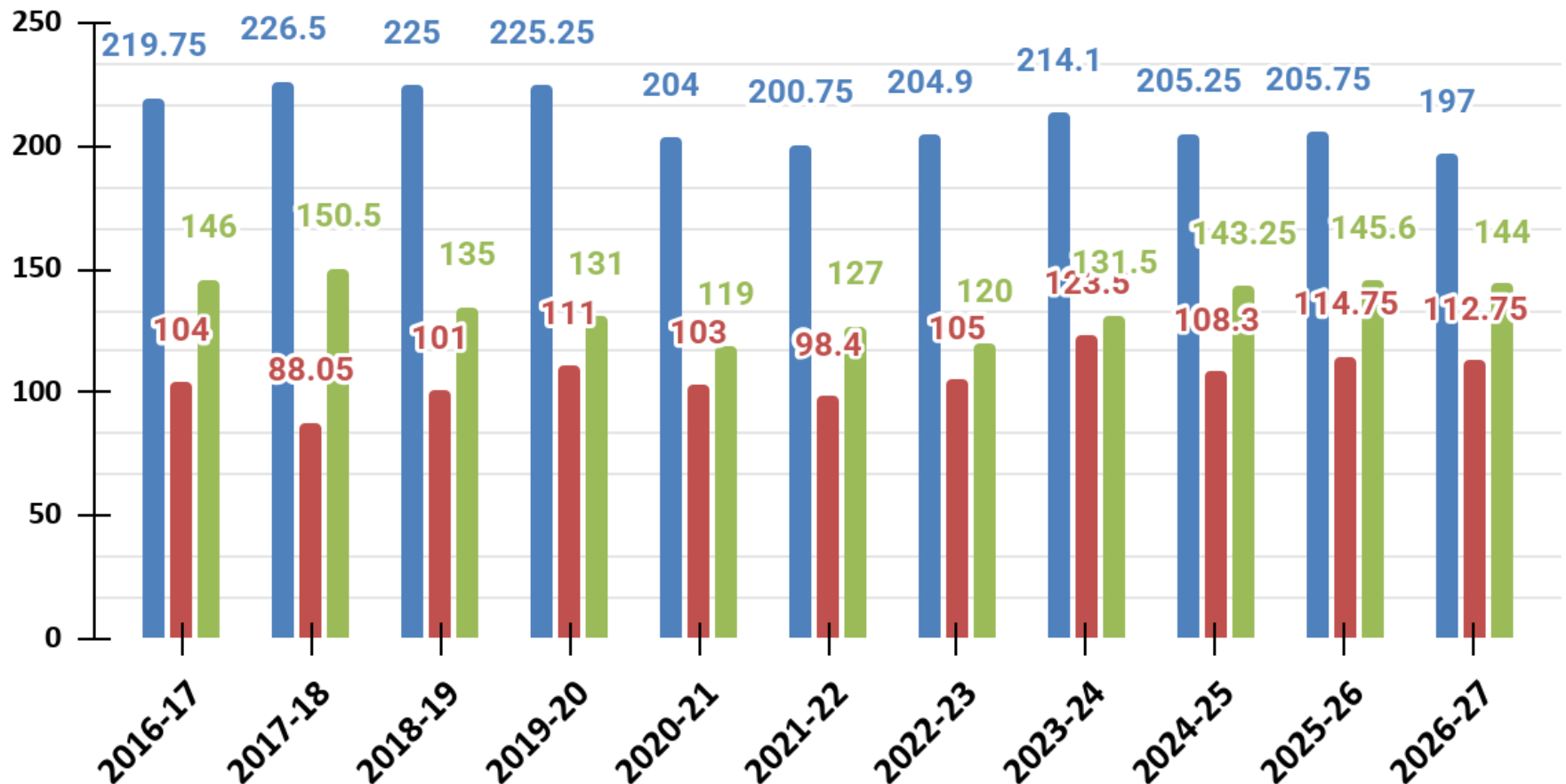
Note: JLETF-recommended changes to funding formula implemented FY09-FY13



10 Year Enrollment Trends

Enrollment Trends by School FY2017 - FY2027

■ Elementary School ■ Middle School ■ High School



Beginning Fund Balance: July 1, 2026 - (Subject to 10% Limit-per AS 14.17.505(a))*\$901,864**(Excluded from the 10% Limit)**\$540,000**Total Beginning Fund Balance**\$1,441,864**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\$12,252,176**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)	<u>394,850</u>
510 District Administration	(19)	<u>433,212</u>
550 District Administration Support Services	(20)	<u>484,919</u>
600 Operations and Maintenance of Plant	(21)	<u>1,498,225</u>
700 Student Activities	(22)	<u>596,096</u>
780 Community Services	(23)	<u>0</u>
900 Other Financing Uses	(24)	<u>0</u>

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

FY27 Revenue Overview

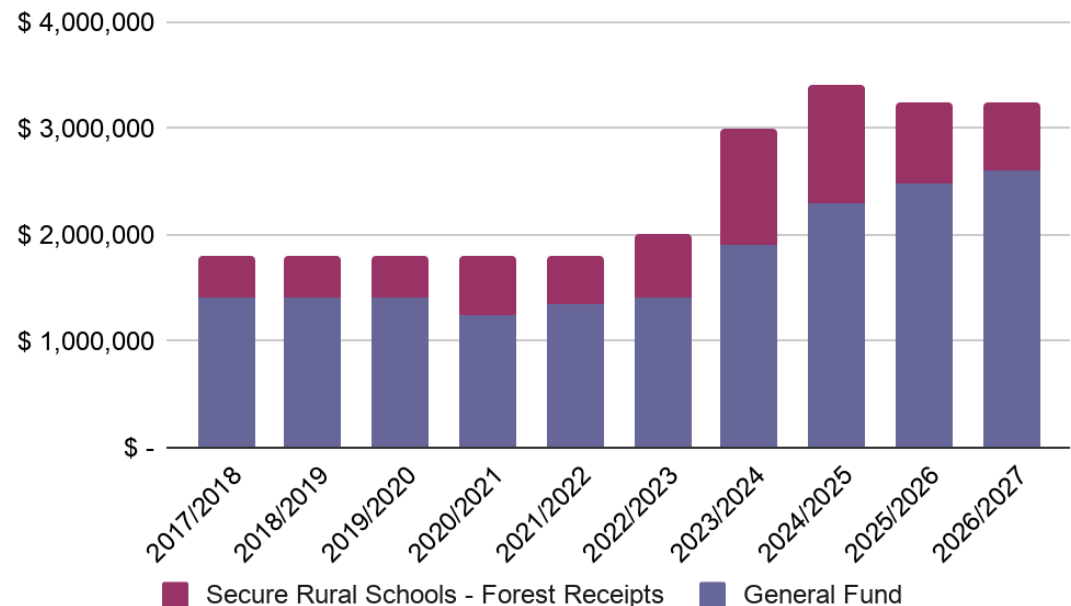
Revenue: Overall \$12,252,176

State Funding

- We are projecting 453.75 students, with 23 intensives
- The current BSA in statute is \$6,660; additional \$458 one-time funding
- \$177,202 one-time Energy Relief funding

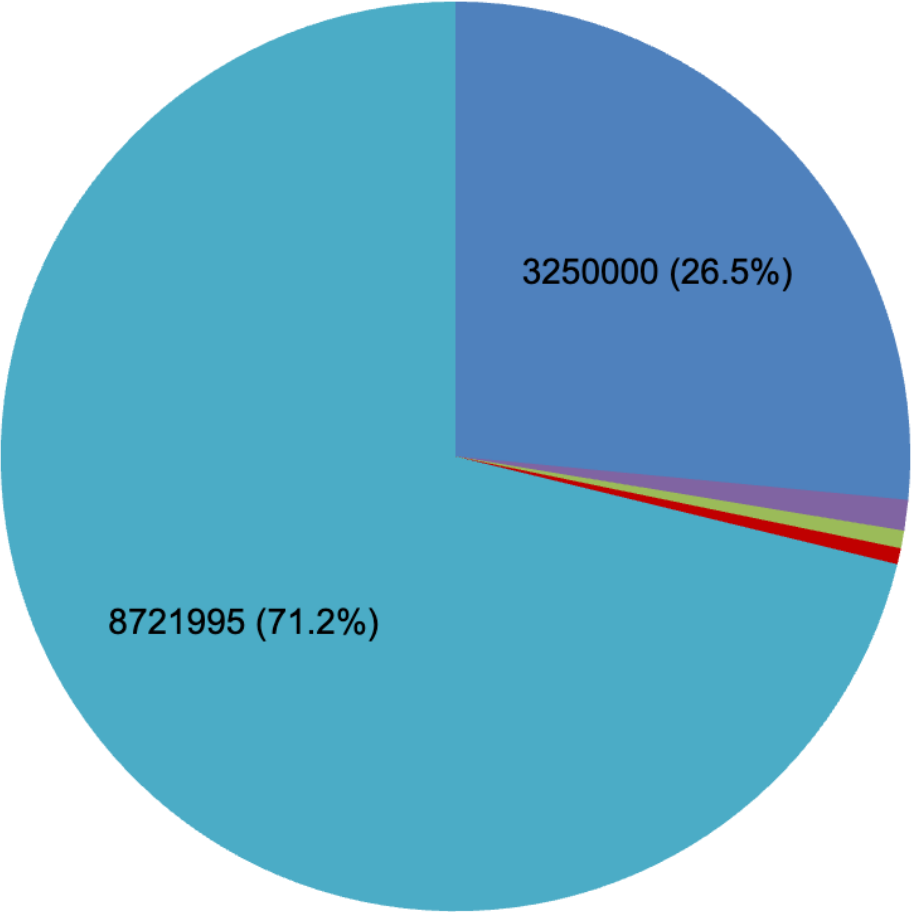
Borough Funding

- In FY27 the max allowable local contribution is over \$3.7 Million
- \$3.25 is consistent with FY26



FY27 Revenue Overview

Revenue by Source

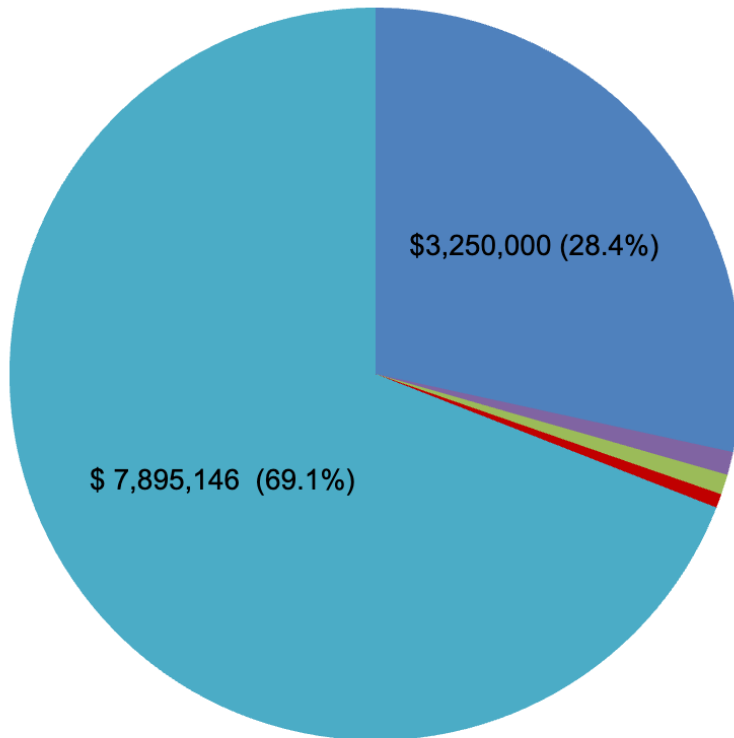


City/Borough Appropriations	\$ 3,250,000	26.53%
Other Local Revenues	\$ 133,350	1.09%
E-Rate Program	\$ 76,780	0.63%
Earnings on Investments	\$ 70,050	0.57%
State Sources	\$ 8,721,995	71.19%
TOTAL	\$ 12,252,175	

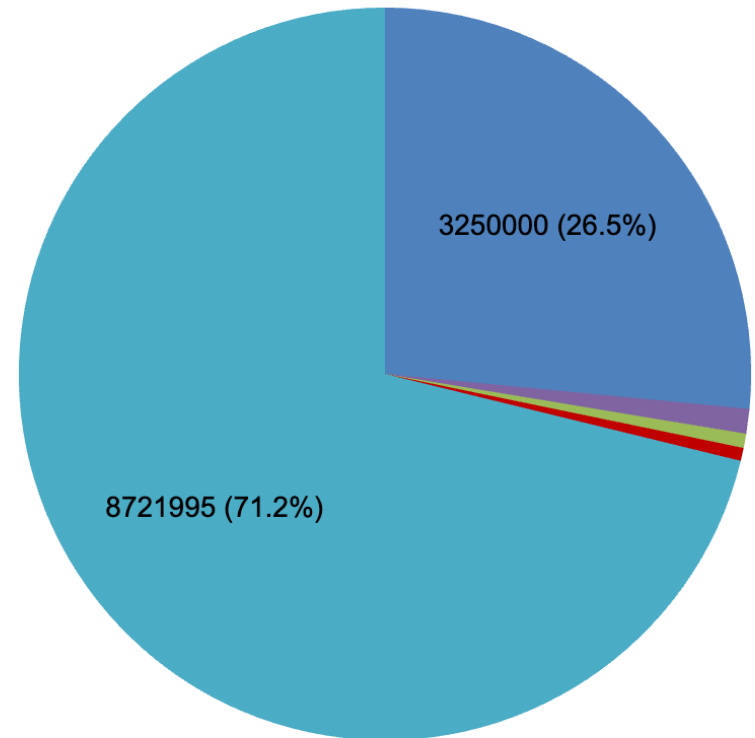
- City/Borough Appropriations
- Other Local Revenues
- E-Rate Program
- Earnings on Investments
- State Sources

FY27 Revenue Overview

FY26 by Source



FY27 by Source



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

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

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FY27 Expense Overview

Expenditure: Overall \$12,316,130

- Health insurance premiums rates increasing by approximately 2.5%
- Property, Liability and Workers Comp insurance - increase 5.9%: due to rate, value, and payroll increase
- Heating Fuel Budgeted \$320,000 (FY23-25 three year average \$330,439)
- Curriculum Budgeted at \$25,000 for samples and one year extensions
- 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 Expense Overview

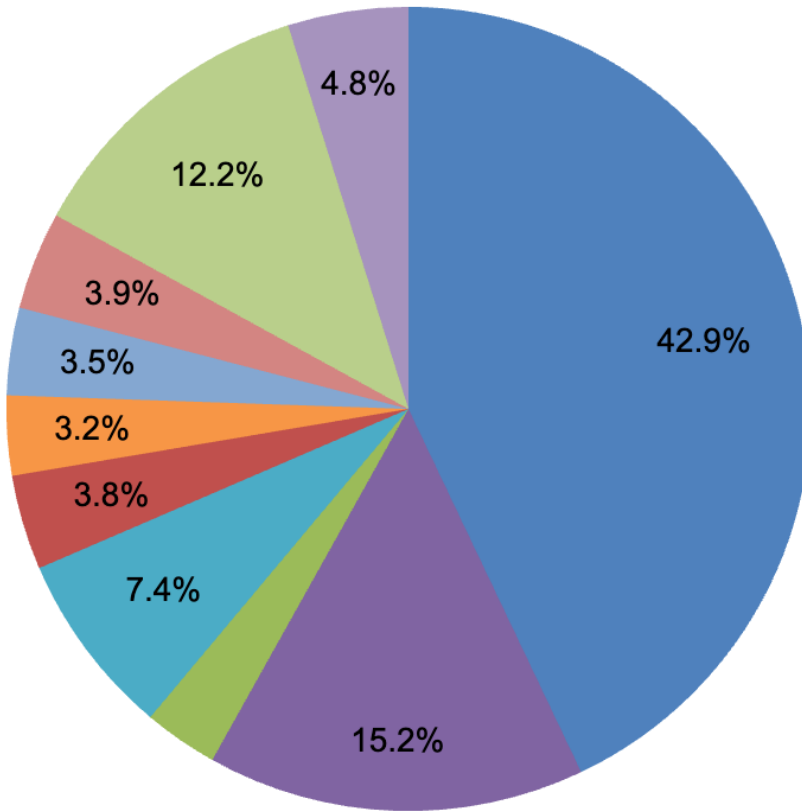
Expenditure: Overall \$12,316,130

PRIORITY	DEPT	DESCRIPTION	Estimated Cost
0	ES	CLSD Admin Assistant, split 40% GF, 60% CLSD	\$ 66,872.58
0	DW	Additional Curriculum, one year ELA extension	\$ 20,000.00
1	SPED	1 Special Education Paraprofessional	\$ 50,493.42
2	MS/HS	1 General Education Paraprofessional	\$ 50,493.42
3	ES	1 General Education Paraprofessional	\$ 50,493.42
4	DW	Increase copier contract for B&W and Color	\$ 7,000.00
5	ES	1 General Education Paraprofessional	\$ 50,493.42
6	FIN	Finance Technician 0.5 FTE	\$ 34,796.01
7	ES	Child Development - Paid Student Co-Op	\$ 25,688.69
8	MS/HS	1 FTE Teacher Credit Recovery and RTI	\$ 104,797.08
9	ACT	Increase Student Travel	\$ 30,722.00
10	ES	1 General Education Paraprofessional	\$ 50,493.42
11	MS/HS	1 General Education Paraprofessional	\$ 50,493.42
12	MX	INCREASED Substitute budget for Custodial and Maintenance	\$ 12,000.00
13	ES	1 General Education Paraprofessional	\$ 50,493.42
14	ES	1 General Education Paraprofessional	\$ 50,493.42
15	ES	1 General Education Paraprofessional	\$ 50,493.42
TOTAL			\$ 756,317.14

FY27 Budgeted Staff

- **44.11 FTE Certified Teachers** - Includes Regular Instruction, Special Education, Librarians, Counselors, Preschool
 - 42.11 FTE General Fund
 - 2.0 FTE Special Revenue - ESEA Title I-A & CLSD
- **43.60 FTE Classified Staff**- Includes Classroom Aides, Technology Assistant, Secretaries, Food Service, Maintenance/Custodial, and Finance Technician
 - 38.75 FTE General Fund
 - 4.85 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
 - 8.0 FTE General Fund
 - 2.0 FTE Special Revenue (Food Service, Indian Ed, Title VI-B and Title I-C)

Expenditures by Function Code

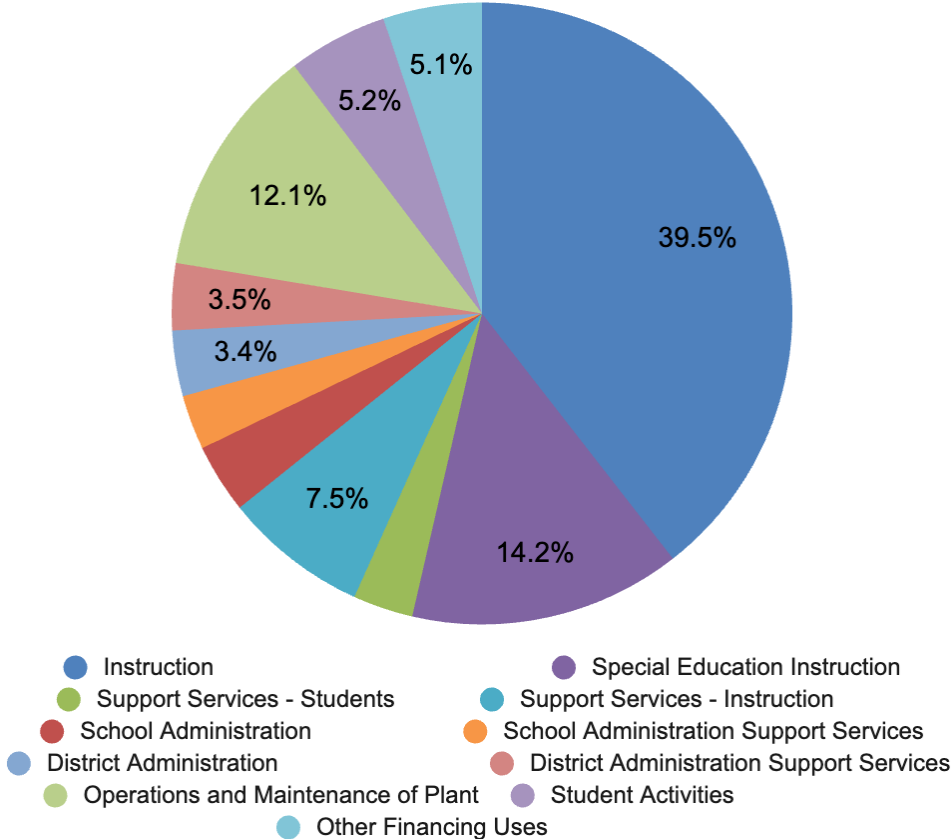


- Instruction
- Support Services - Students
- School Administration
- District Administration
- Operations and Maintenance of Plant
- Special Education Instruction
- Support Services - Instruction
- School Administration Support Services
- District Administration Support Services
- Student Activities

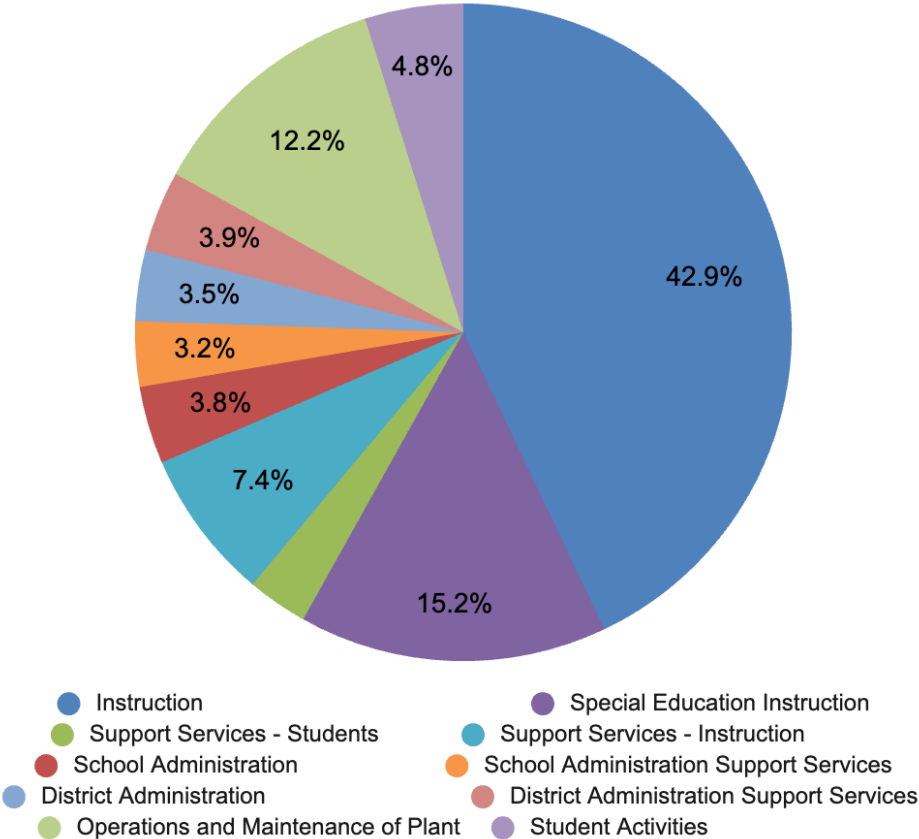
Instruction	\$ 5,287,961	42.94%
Special Education Instruction	\$ 1,869,198	15.18%
Support Services - Students	\$ 367,485	2.98%
Support Services - Instruction	\$ 914,581	7.43%
School Administration	\$ 469,602	3.81%
School Administration Support Services	\$ 394,850	3.21%
District Administration	\$ 433,212	3.52%
District Administration Support Services	\$ 484,919	3.94%
Operations and Maintenance of Plant	\$ 1,498,225	12.16%
Student Activities	\$ 596,096	4.84%
Other Financing Uses	\$ -	0.00%
TOTAL	\$ 12,316,130	

Expenditures by Function Code - Comparison

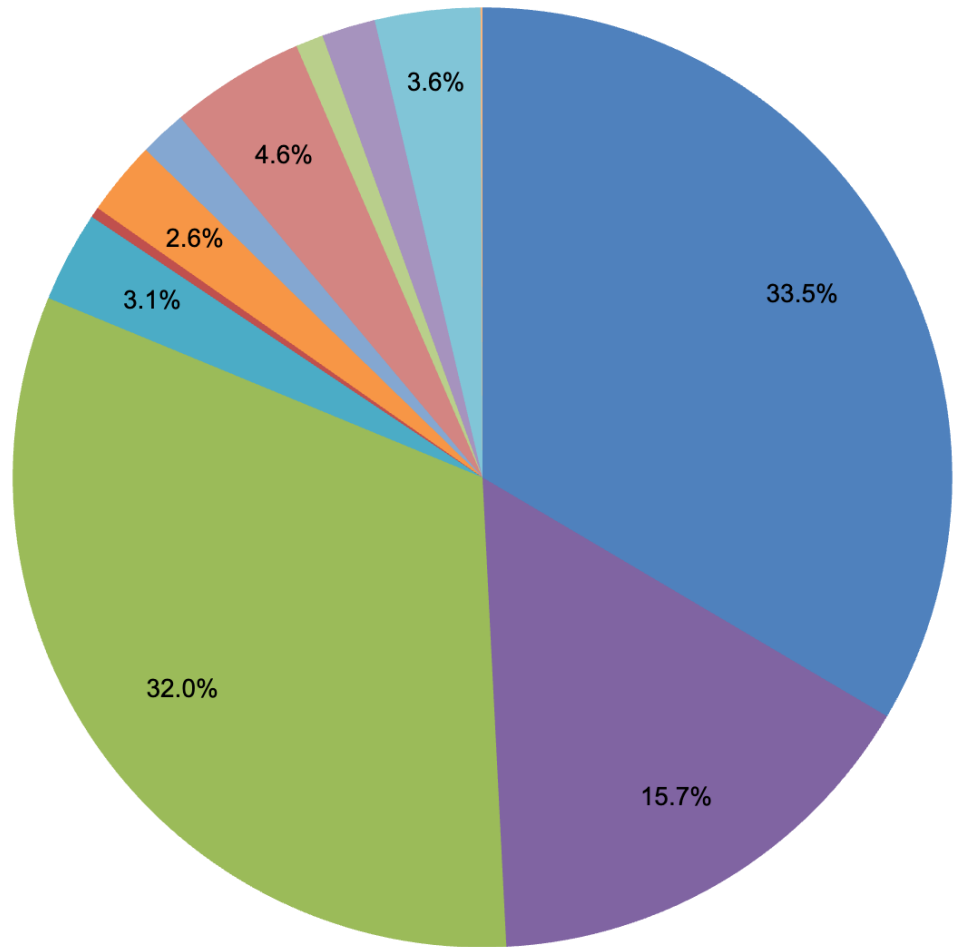
FY26 by Function



FY27 by Function



Expenditures by Object Code

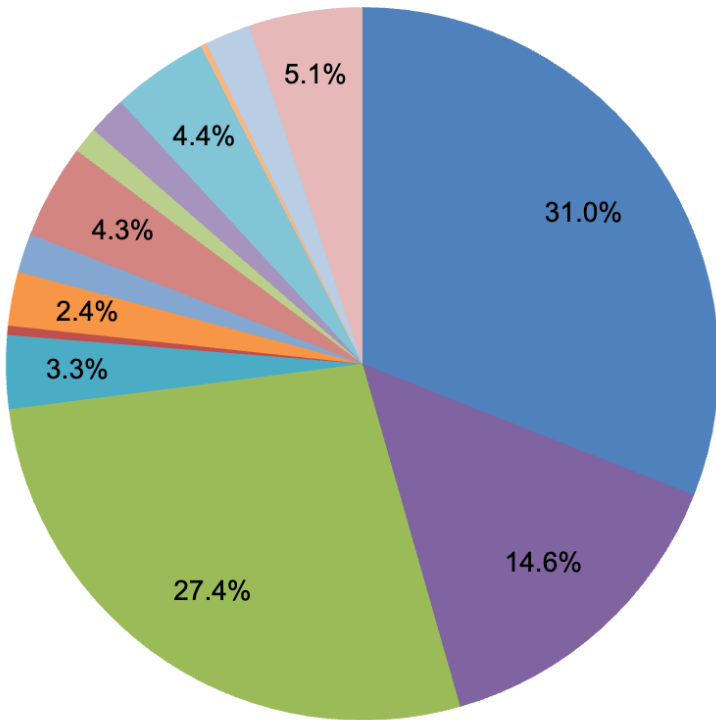


● Certificated Salaries
 ● Non-Certificated Salaries
 ● Employee Benefits
● Professional & Technical Services
 ● Staff Travel
 ● Student Travel
 ● Utility Services
● Energy
 ● Other Purchased Services
 ● Insurance and Bond Premiums
● Supplies, Materials and Media
 ● Other Expenses

Certificated Salaries	\$ 4,124,027	33.48%
Non-Certificated Salaries	\$ 1,934,421	15.71%
Employee Benefits	\$ 3,946,234	32.04%
Professional & Technical Services	\$ 384,738	3.12%
Staff Travel	\$ 44,300	0.36%
Student Travel	\$ 315,350	2.56%
Utility Services	\$ 198,362	1.61%
Energy	\$ 570,000	4.63%
Other Purchased Services	\$ 116,810	0.95%
Insurance and Bond Premiums	\$ 227,422	1.85%
Supplies, Materials and Media	\$ 446,285	3.62%
Other Expenses	\$ 8,180	0.07%
Equipment	\$ -	0.00%
TOTAL	\$ 12,316,130	

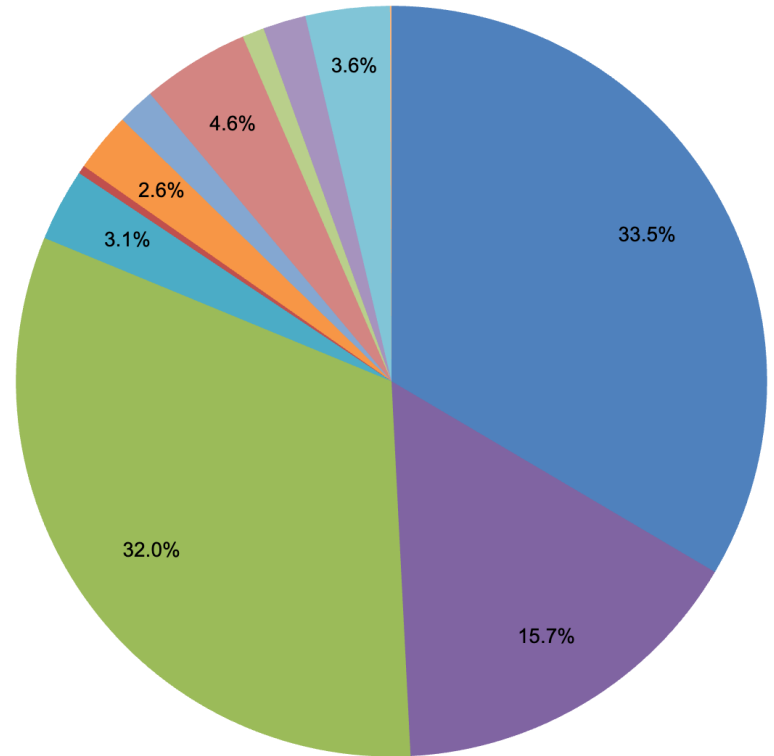
Expenditures by Object Code – Comparison

FY26 by Object



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

FY27 by Object



- Certificated Salaries
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Petersburg School District Fund Balance History

Fiscal Year	Fund Balances	% of Expenditures
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%
Budgeted 2026	\$961,864	8.09%

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).

FY27 Budget Deficit

Proposed Budget

Total Revenue	\$12,252,176
<u>Total Expense</u>	<u>-\$12,316,130</u>
Deficit	-\$63,945

- The District will come into the year with a 10% unreserved fund balance, not 8.09%
- The District will likely have some unspent fund in FY27 (budget to actual variance)

DEED internal calcs

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

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

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

A fiscally responsible budget that supports board goals.



Quarter	Timeframe	Event	Revenue	Expenses	Remaining GO Bond Funds
FY25 Q4	Spring 2025	Full Bond Amount Issued	\$ 3,557,799	\$ -	\$ 3,557,799
FY25 Q4	Spring 2025	Borough Bond Expenses	\$ -	\$ (59,592)	\$ 3,498,208
FY26 Q1	Summer/Fall 2025	Security - Entry & Office Remodel <i>(Construction, Designs, Management, Admin Overhead, etc)</i>	\$ -	\$ (1,338,242)	\$ 2,159,965
FY26 Q1	Summer/Fall 2025	MS/HS Roof Remodel/Replace <i>(Construction, Designs, Management, Admin Overhead, etc)</i>	\$ -	\$ (2,875,754)	\$ (715,789)
FY26 Q2	Calendar Year 2025	Borough Bond Investment Revenue	\$ 53,648	\$ -	\$ (662,141)
FY26 Q2	Summer/Fall 2025	State 65% Reimbursement - MS/HS Roof	\$ 1,869,240		\$ 1,207,099
FY27 Q1	Summer 2026	Psg Campus Security Upgrades <i>(with % for Designs, Management, Admin Overhead and Contingency)</i>	\$ -	\$ (1,512,396)	\$ (305,297)
FY27 Q2	Summer/Fall 2026	State 65% Reimbursement - Entry/Office	\$ 869,858		\$ 564,560

Capital Funding Update

Reach out to Shannon Baird, business@pcsd.us

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