

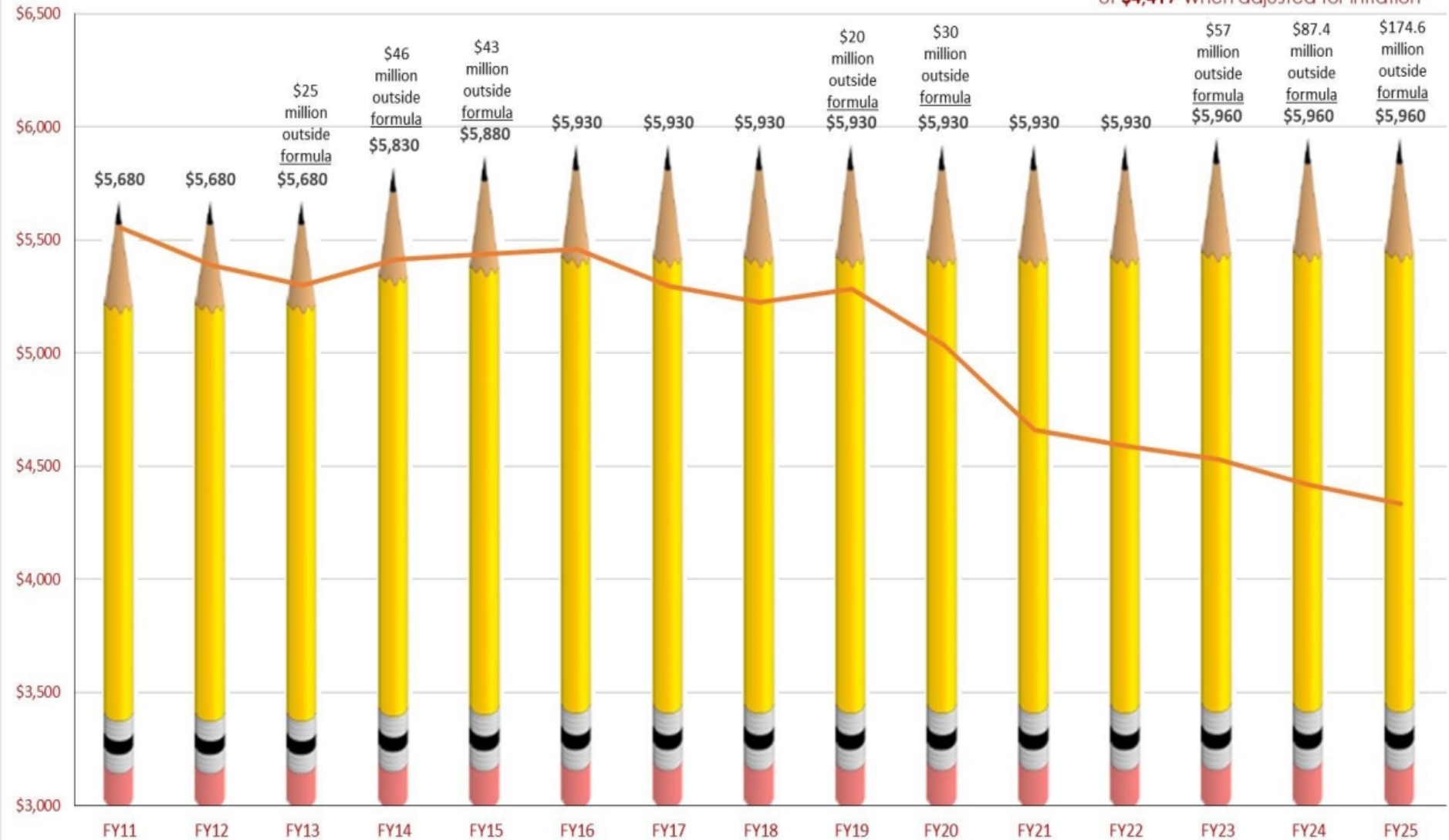
FY26 School Operating Budget Petersburg School District



Robyn Taylor, Superintendent
Shannon Baird, Director of Finance
June 17, 2025

Alaska K-12 Funding Base Student Allocation Fiscal Year 2011 - 2025

Data source: Legislative Finance
Line shows inflation adjusted to FY11 value (year not shown on graph);
BSA of \$5,960 in FY25 has an FY11 value of **\$4,419** when adjusted for inflation



Alaska K-12 Funding

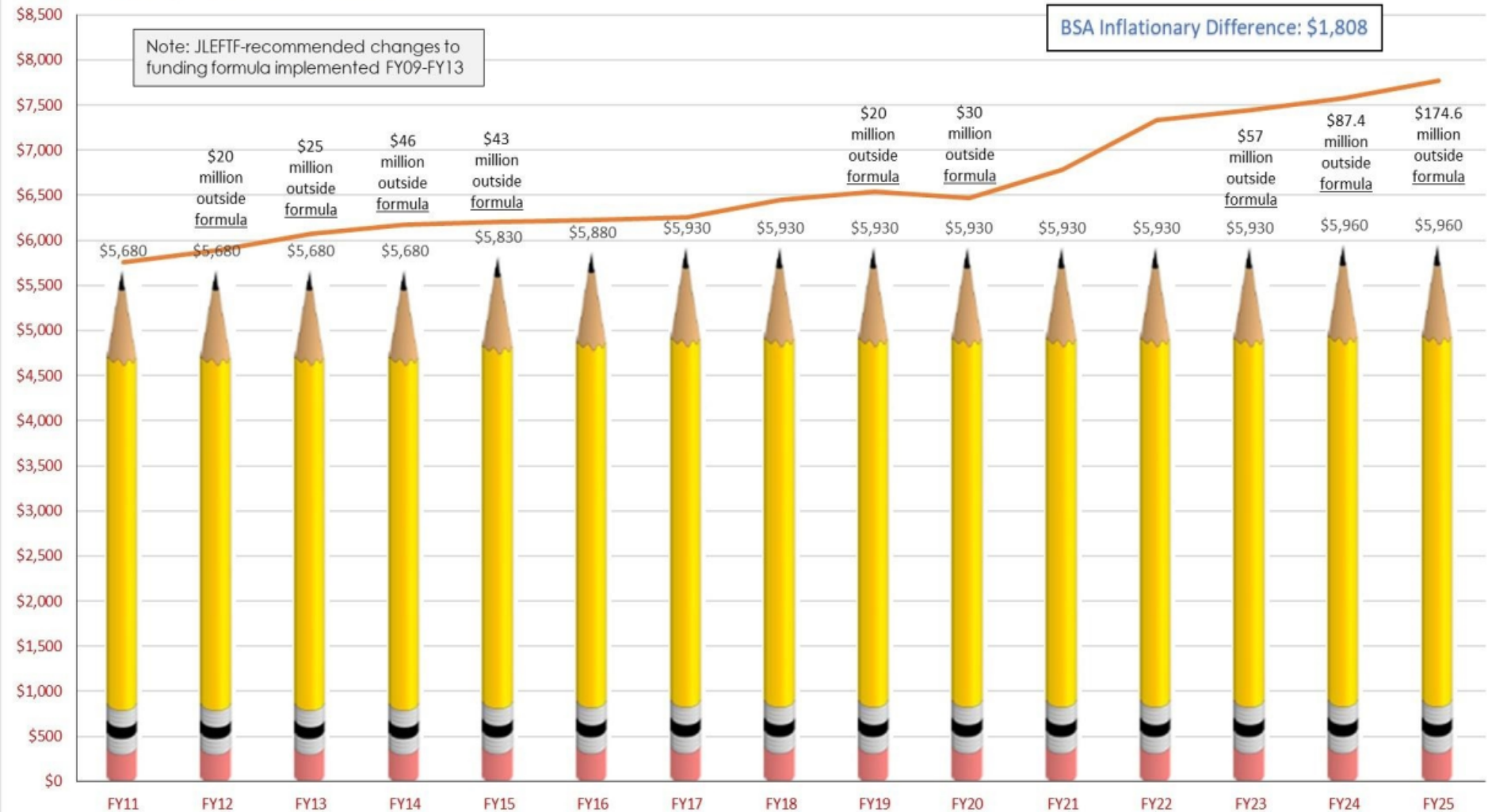
Base Student Allocation

Fiscal Year 2011 - 2025

Data source: Urban Alaska Annual CPI-U
Line shows what the BSA would have been if inflation adjusted since 2011 - FY25 = **\$7,769**

BSA Inflationary Difference: \$1,808

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



Enrollment Trends

FY 2011 thru FY 2026

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	Grade
1	1	2	0	1	0.75	0.75	1.5	1	0.25	0	1.5	1.9	1.5	1.5	1.5	PK
29	26	44	28	34	44	44	42	33	44	37	26	35	39	23	30	K
34	23	29	41	27	31	31	38	43	27	33	39.25	27	38.3	41.75	23	1
29	29	24	27	44	33	33	43	39	42	27	36	40	29	37	40	2
41	29	30	24	29	46	46	29	44	36	38	28	35	39.3	28	36	3
29	40	29	28	26	34	34	31	31	43	31	36	29	37	38	27	4
44	27	40	30	28	31	31	42	34	33	38	34	37	30	36	38	5
207	175	198	178	189	219.75	219.75	226.5	225	225.25	204	200.75	204.9	214.1	205.25	195.5	total
33	42	26	40	32	29	29	32.8	41	34	29	42.4	33	41.5	31	35	6
33	30	45	31	39	36	36	27	34	43	28	28	42	39	42.3	30	7
38	31	26	41	28	39	39	28.25	26	34	46	28	30	43	35	41	8
104	103	97	112	99	104	104	88.05	101	111	103	98.4	105	123.5	108.3	106	total
50	35	40	31	44	29	31	35	33	31	32	42	28	32.5	42.75	34	9
40	46	35	30	35	43	43	40	32	31	29	29	42	35	32	42	10
27	41	43	34	30	36.25	39	30.5	38	32	31	24	28	40.5	29	30	11
58	26	38	45	34	33	33	45	32	37	27	32	22	23.5	39.5	28	12
175	148	156	140	143	141.25	146	150.5	135	131	119	127	120	131.5	143.25	134	total
486	426	451	430	431	465	469.75	465.05	461	467.25	426	426	430	469.1	456.8	435.5	GRAND TOTAL
-4.71%	-12.35%	5.87%	-4.66%	0.23%	7.89%	1.02%	-1.00%	-0.87%	1.36%	-8.83%	0.03%	0.88%	9.20%	-2.86%	-7.82%	% Changes

BSA Value of \$5960 in FY25 has a FY11 value of \$4,419 when adjusted for inflation

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%
Budgeted 2025	\$1,578,762	14.97%
Budgeted 2026	\$907,930	8.10%

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).

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

<i>Total Expenditures</i>	<u>\$11,204,553</u>	
<i>Ending Fund Balance: June 30, 2026 (Subject to 10% Limit per AS 14.17.505(a))*</i>	<u>\$907,930</u>	8.10%
<i>(Excluded from the 10% Limit)</i>	<u>\$435,000</u>	
<i>Total Ending Fund Balance</i>	<u>\$1,342,930</u>	

** Must be greater than or equal to zero

*Note regarding Fund Balance -- 10% Limit per AS 14.17.505(a) is reinstated as of FY2026 financials

PSD Budget to Actual History

	Budget to Actual Variance	Ending Fund Balance	%
2013	\$ 111,925		
2014	\$ 73,648		
2015	\$ 300,447		
2016	\$ (224,387)	Due to Transfer to Other Funds	
2017	\$ 37,237		
2018	\$ 169,532	\$ 783,261	9.47%
2019	\$ 379,451	\$ 780,396	9.01%
2020	\$ 299,602	\$ 1,173,731	13.77%
2021	\$ 151,104	\$ 1,311,894	15.61%
2022	\$ 257,421	\$ 1,156,125	13.69%
2023	\$ 34,004	\$ 831,169	9.23%
2024	\$ 500,956	\$ 1,534,411	16.63%

PETERSBURG SCHOOL DISTRICT

District Name

PROPOSED FY26 - PRESENTED JUNE 17TH

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

Currently Budgeted

\$435,000

estimated prepaids

\$2,022,762

Revenue

010 City/Borough Appropriations	(1)	<u>\$3,250,000</u>	
030 Earnings on Investments	(2)	<u>43,950</u>	
040 Other Local Revenues	(3)	<u>116,350</u>	
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>	
050 State Sources	(7)	<u>7,027,261</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>\$10,524,721</u>

Expenditures

100 Instruction	(12)	<u>\$4,695,570</u>	
200 Special Education Instruction	(13)	<u>1,686,245</u>	
220 Special Education Support Services	(14)	<u>0</u>	
300 Support Services - Students	(15)	<u>338,040</u>	
350 Support Services - Instruction	(16)	<u>908,899</u>	
400 School Administration	(17)	<u>443,650</u>	
450 School Administration Support Services	(18)	<u>342,438</u>	
510 District Administration	(19)	<u>468,193</u>	
550 District Administration Support Services	(20)	<u>380,425</u>	
600 Operations and Maintenance of Plant	(21)	<u>1,409,600</u>	
700 Student Activities	(22)	<u>531,495</u>	
780 Community Services	(23)	<u>0</u>	
900 Other Financing Uses	(24)	<u>0</u>	
Total Expenditures			<u>\$11,204,553</u>

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

8.10%

\$435,000

\$1,342,930

** Must be greater than or equal to zero

***Note regarding Fund Balance -- 10% Limit per AS 14.17.505(a) is reinstated as of FY2026 financials**

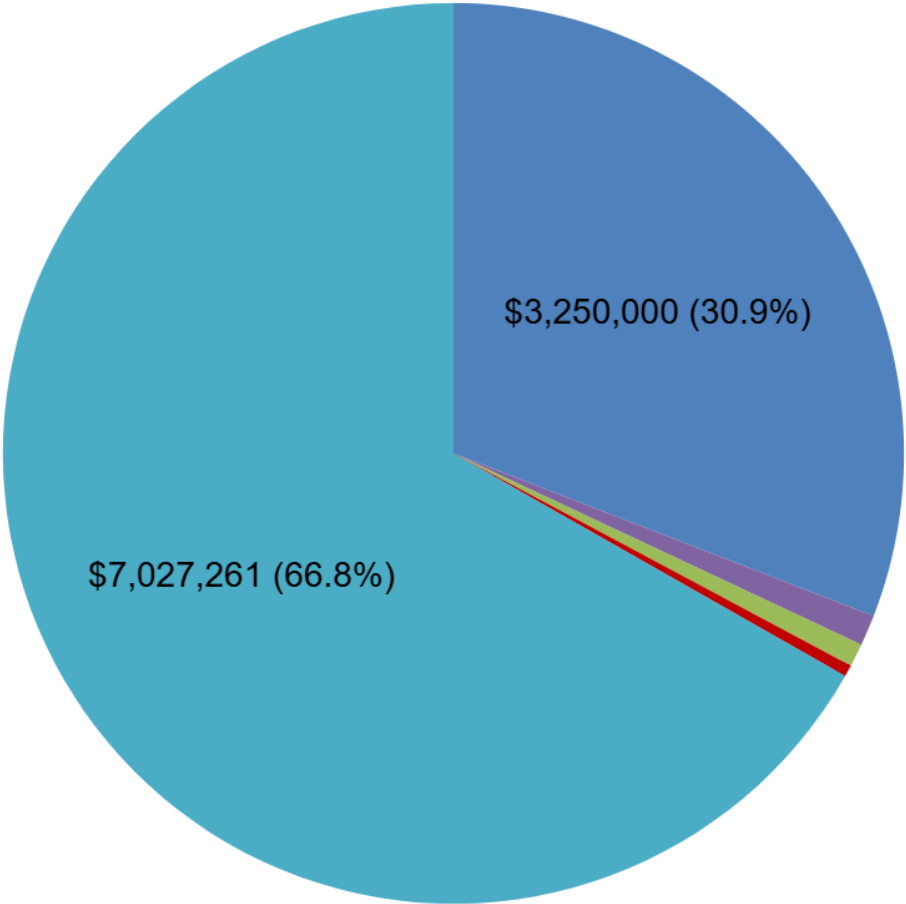
Revenue Overview

Revenue: Overall \$10,524,721

- Based on 435.5 Student Count
 - Intensive special needs students decrease from 20 to 19 in FY26
- Reduction in Foundation Funding from \$6,656,301 in FY25 to \$6,128,763 in FY26 (\$527,538 less)
- Decrease in Borough Funding by \$150,000 to a total local contribution of \$3.25 Million
- Utilize approximately \$679,832 of fund balance in FY26
- Small Increase in Investment Revenue
- E-Rate Revenue is stagnant
- Increase in State PERS/TRS On-Behalf Rates from 4.76% to 6.33% and 16.03% to 18.77%, respectively
- No Activity Travel Fees collected for General Operating

Revenue Overview

Revenue by Source

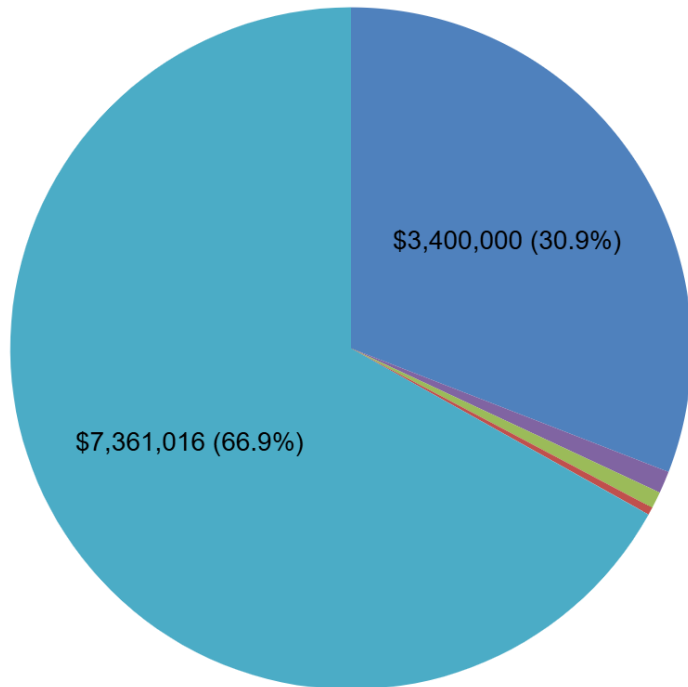


- City/Borough Appropriations
- Other Local Revenues
- E-Rate Program
- Earnings on Investments
- State Sources

City/Borough Appropriations	\$3,250,000	30.88%
Other Local Revenues	\$116,350	1.11%
E-Rate Program	\$87,160	0.83%
Earnings on Investments	\$43,950	0.42%
State Sources	\$7,027,261	66.77%
TOTAL	\$10,524,721	

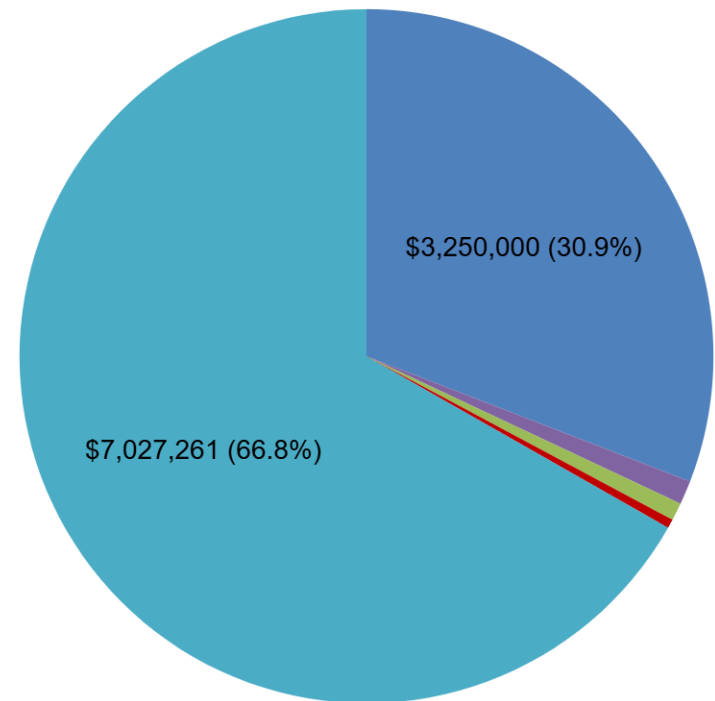
Revenue Comparison

FY25 by Source



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

FY26 by Source



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

State Funding Scenarios

FY26 State Foundation Funding			
BSA	State Foundation Funding	Ending Fund Balance	
\$6,460	\$6,128,763	\$1,342,930	\$500 increase to BSA
\$6,660	\$6,368,243	\$1,582,410	\$700 increase to BSA
\$6,960	\$6,727,643	\$1,941,810	\$1,000 increase to BSA
Student Count of 435.5, with an intensive count of 19			
FY25 State Funding \$6,656,301 for Reference			

PETERSBURG SCHOOL DISTRICT

District Name

PROPOSED FY26 - PRESENTED JUNE 17TH

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

Currently Budgeted

\$435,000

estimated prepaids

\$2,022,762

Revenue

010 City/Borough Appropriations	(1)	<u>\$3,250,000</u>	
030 Earnings on Investments	(2)	<u>43,950</u>	
040 Other Local Revenues	(3)	<u>116,350</u>	
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>	
050 State Sources	(7)	<u>7,027,261</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>\$10,524,721</u>

Expenditures

100 Instruction	(12)	<u>\$4,695,570</u>	
200 Special Education Instruction	(13)	<u>1,686,245</u>	
220 Special Education Support Services	(14)	<u>0</u>	
300 Support Services - Students	(15)	<u>338,040</u>	
350 Support Services - Instruction	(16)	<u>908,899</u>	
400 School Administration	(17)	<u>443,650</u>	
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700 Student Activities	(22)	<u>531,495</u>	
780 Community Services	(23)	<u>0</u>	
900 Other Financing Uses	(24)	<u>0</u>	
Total Expenditures			<u>\$11,204,553</u>

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

8.10%

\$435,000

\$1,342,930

** Must be greater than or equal to zero

***Note regarding Fund Balance -- 10% Limit per AS 14.17.505(a) is reinstated as of FY2026 financials**

Expenditure Overview

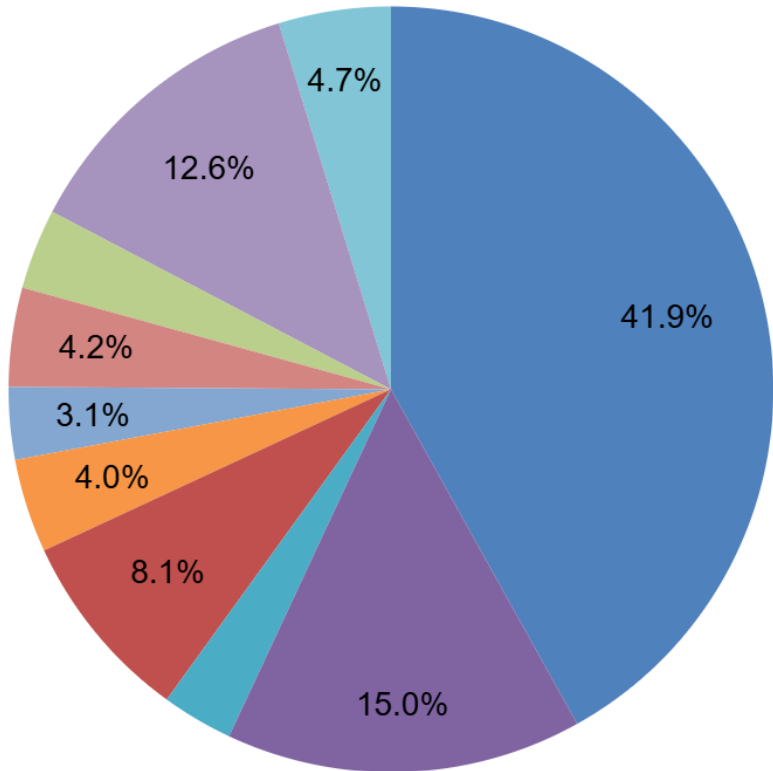
Expenditure: Overall \$11,204,553

- Health insurance premiums rates increasing by approximately 15.1%
- Property, Liability and Workers Comp insurance - 3% increase
- Heating Fuel Budgeted \$340,000, decrease from FY25 \$420,000 (FY24 actual \$325,284)
- Curriculum Budgeted at \$85,000 for Social Studies
- Budgeting \$78,000 for Nurse and Mental Health Services
 - Loss of two grants that in FY25 are paying for over \$50,000
- Classified salaries are increasing \$2.50 plus their step increases
- Certified salaries are getting between a 3.05% and 4.69% increase plus any eligible step increases
- Average of 4.22% Salary Increase for Exempt Staff
- Increased back to FY24 staffing levels
- PERS/TRS On-Behalf rates increased to 6.33% and 18.77% respectively
- This Budget includes \$2,000 for Ballot Proposition Information Distribution

Budgeted Staffing

- **44.11 FTE Certified Teachers** - Includes Regular Instruction, Special Education, Librarians, Counselors, Preschool
 - 42.91 FTE General Fund
 - 1.20 FTE Special Revenue- ESEA (Title I-A)
- **33.47 FTE Classified Staff**- Includes Classroom Aides, Technology Assistant, Secretaries, Food Service, Maintenance/Custodial, and Finance Technician
 - 27.40 FTE General Fund
 - 6.06 FTE Special Revenue (Food Service & USDA SCALES)
- **10 FTE Exempts** - Includes Superintendent, 2 Principals, SPED Director, Activities Director, Technology Director, Finance Director, District Admin Assistant, Maintenance Director and Food Service Director
 - 8.25 FTE General Fund
 - 1.75 FTE Special Revenue (Food Service, USDA SCALES, Indian Ed, Title VI-B and Title I-C)

Expenditures by Function Code

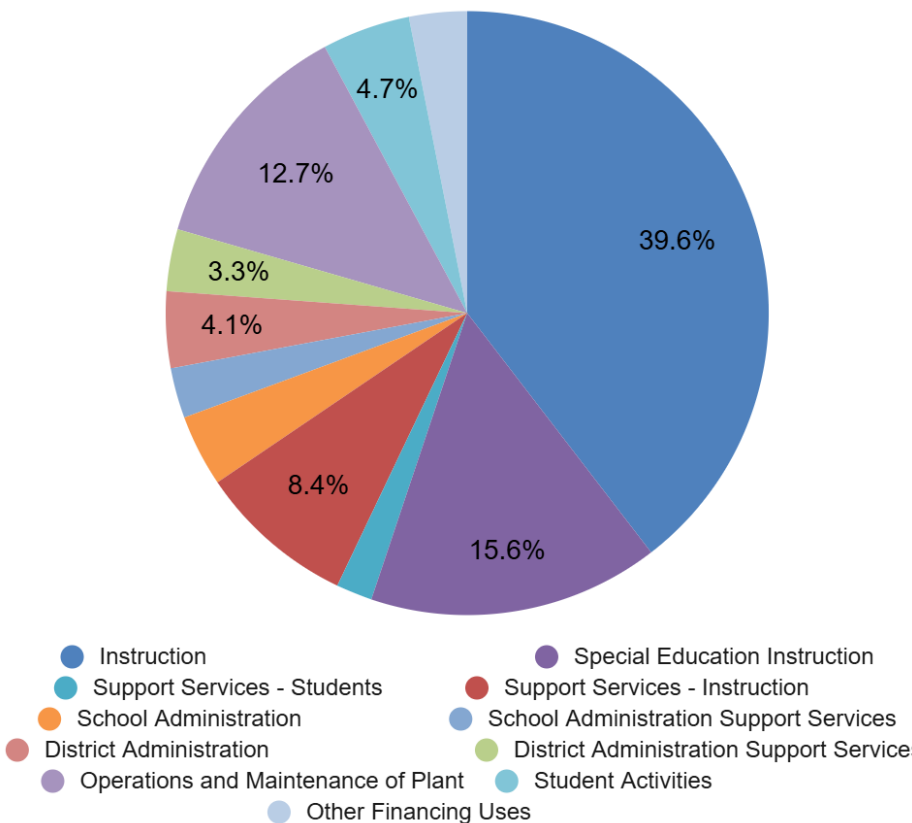


- Instruction
- Support Services - Students
- School Administration
- District Administration
- Operations and Maintenance of Plant
- Special Education Instruction
- Support Services - Instruction
- School Administration Support Services
- District Administration Support Services
- Student Activities

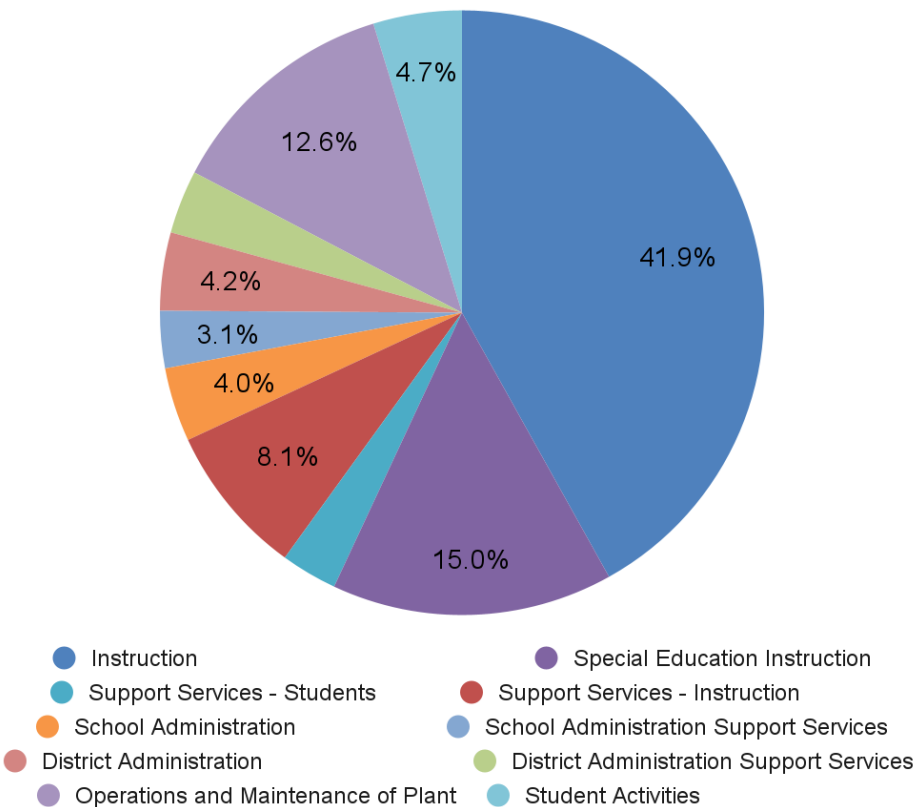
Instruction	\$4,695,570	41.91%
Special Education Instruction	1,686,245	15.05%
Special Education Support Services	0	0.00%
Support Services - Students	338,040	3.02%
Support Services - Instruction	908,899	8.11%
School Administration	443,650	3.96%
School Administration Support Services	342,438	3.06%
District Administration	468,193	4.18%
District Administration Support Services	380,425	3.40%
Operations and Maintenance of Plant	1,409,600	12.58%
Student Activities	531,495	4.74%
Community Services	0	0.00%
Other Financing Uses	0	0.00%
TOTAL	\$ 11,204,553	

Expenditures by Function Code - Comparison

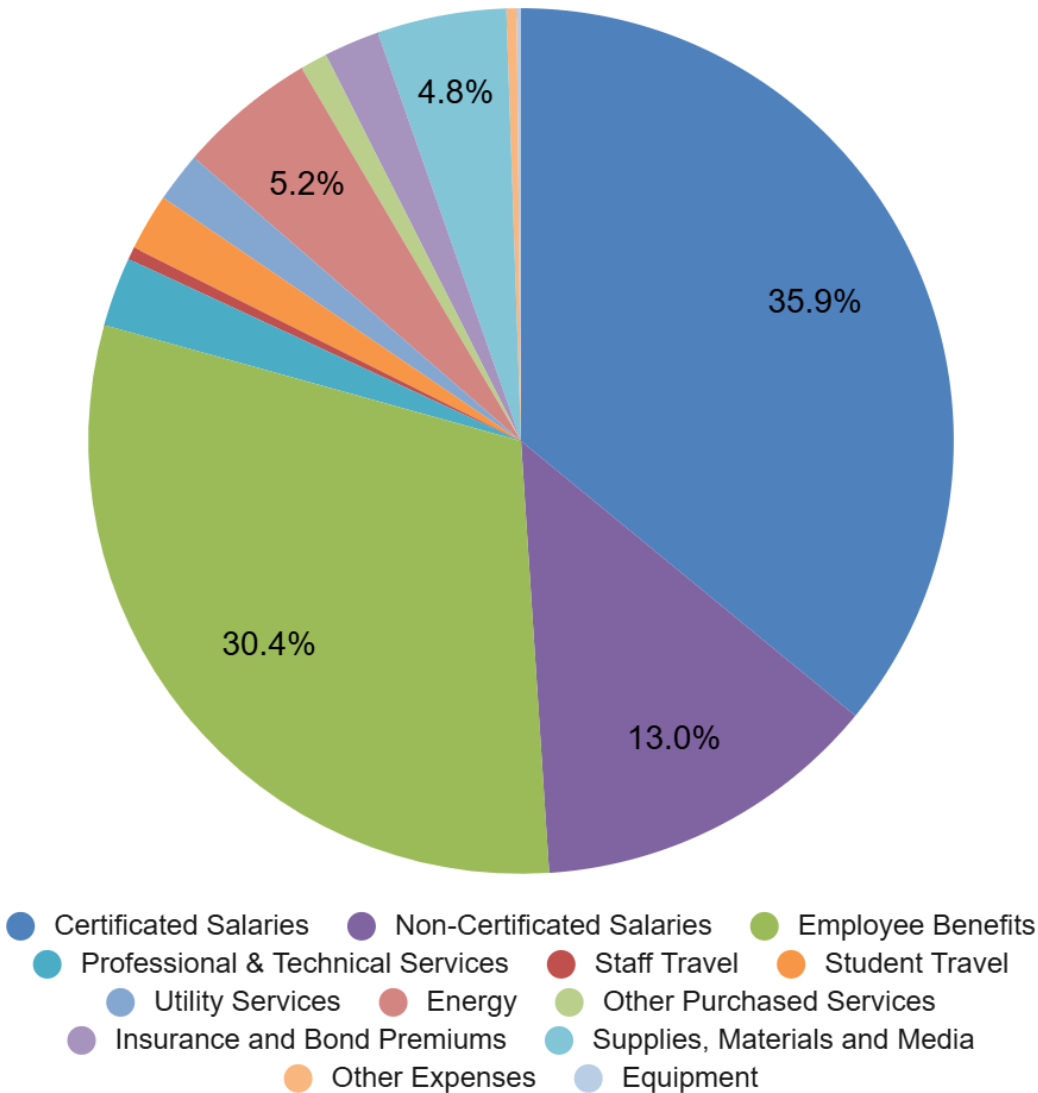
FY25 by Function



FY26 by Function



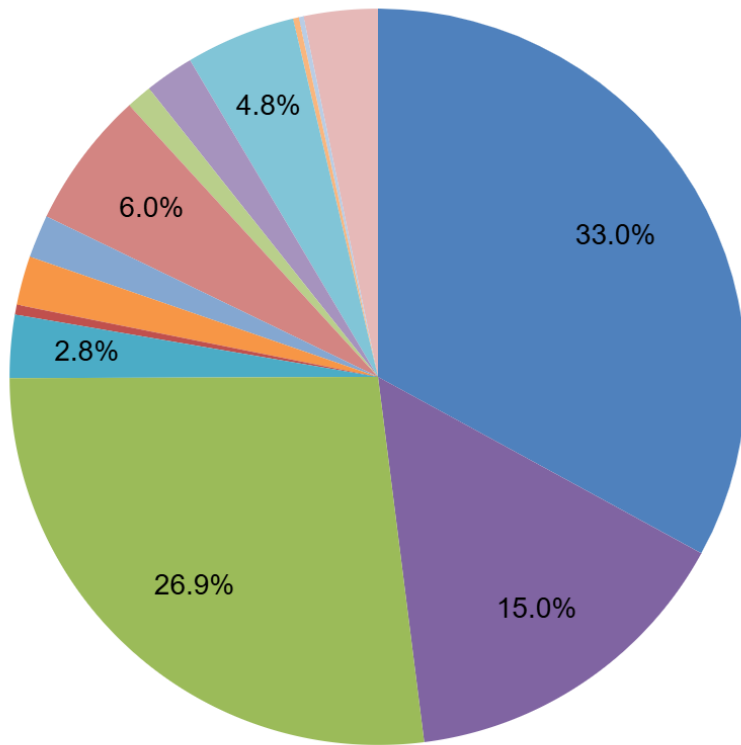
Expenditures by Object Code



Certificated Salaries	\$ 4,027,353	35.94%
Non-Certificated Salaries	\$ 1,458,828	13.02%
Employee Benefits	\$ 3,400,947	30.35%
Professional & Technical Services	\$ 290,232	2.59%
Staff Travel	\$ 52,400	0.47%
Student Travel	\$ 238,200	2.13%
Utility Services	\$ 208,540	1.86%
Energy	\$ 579,600	5.17%
Other Purchased Services	\$ 113,815	1.02%
Insurance and Bond Premiums	\$ 232,988	2.08%
Supplies, Materials and Media	\$ 540,800	4.83%
Other Expenses	\$ 42,850	0.38%
Equipment	\$ 18,000	0.16%
TOTAL	\$ 11,204,553	

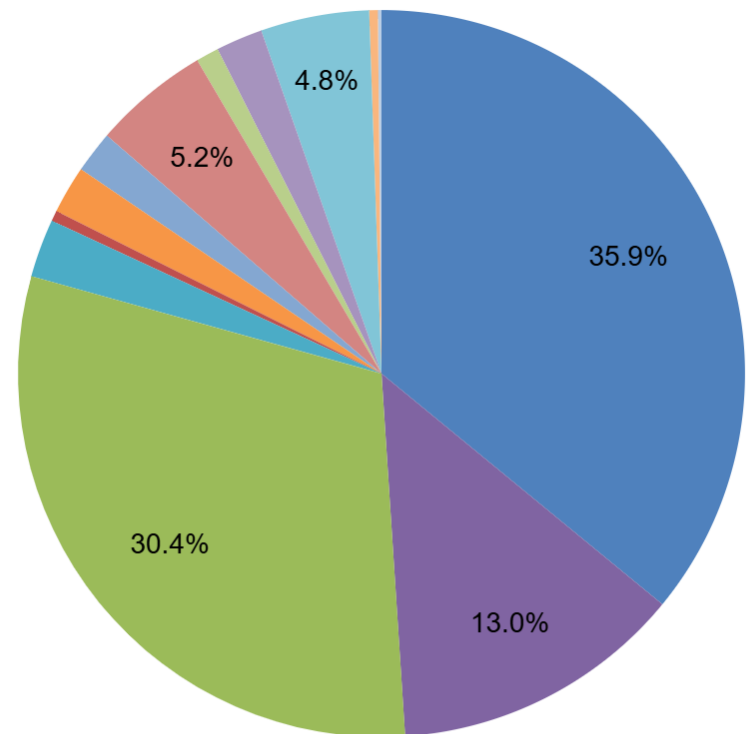
Expenditures by Object Code - Comparison

FY25 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

FY26 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

PETERSBURG SCHOOL DISTRICT

District Name

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8.10%

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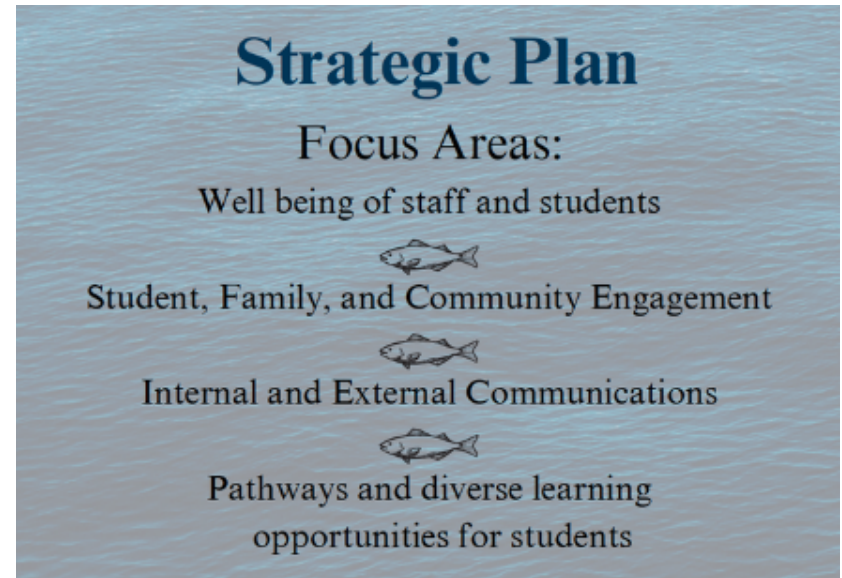
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Any Questions?

A fiscally responsible budget that supports board goals!

