

FY25 School Operating Budget Spring Revision Petersburg School District



Robyn Taylor, Superintendent
Shannon Baird, Director of Finance
May 20, 2025

Alaska Department of Education & Early Development - School Finance
FY2025 School Operating Fund Budget Summary

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PETERSBURG SCHOOL DISTRICT

District Name **FY25 - Spring Budget Revision**

		FY25 Winter Adopted Budget	FY25 Spring Proposed Changes	FY25 Spring Proposed Budget
Beginning Fund Balance: July 1, 2024 - (Subject to 10% Limit per AS 14.17.505(a))*	\$1,216,269	\$ 1,534,411	\$ -	\$ 1,534,411
(Excluded from the 10% Limit)	\$250,000	\$ 432,814	\$ -	\$ 432,814
Total Beginning Fund Balance	\$1,466,269	\$ 1,967,225	\$ -	\$ 1,967,225

Revenue

010 City/Borough Appropriations	(1)	3,400,000.00	\$ 3,400,000	\$ -	\$ 3,400,000
030 Earnings on Investments	(2)	39,025.00	\$ 39,025	\$ -	\$ 39,025
040 Other Local Revenues	(3)	133,770.00	\$ 115,120	\$ -	\$ 115,120
041 Tuition from Students	(4)		\$ -	\$ -	\$ -
042 Tuition - Other Districts	(5)		\$ -	\$ -	\$ -
047 E-Rate Program	(6)	87,160.00	\$ 87,160	\$ -	\$ 87,160
050 State Sources	(7)	6,261,035.00	\$ 7,361,016	\$ -	\$ 7,361,016
100 Federal Sources - Direct	(8)	0.00	\$ -	\$ -	\$ -
150 Federal Sources - Through the State	(9)	0.00	\$ -	\$ -	\$ -
190 Federal Sources - Other Agencies	(10)	0.00	\$ -	\$ -	\$ -
250 Transfers From Other Funds	(11)	0.00	\$ -	\$ -	\$ -
Total Revenue		\$9,920,990	\$ 11,002,321	\$ -	\$ 11,002,321

Expenditures

100 Instruction	(12)	4,067,546.29	\$ 4,230,915	\$ 99,152	\$ 4,330,067
200 Special Education Instruction	(13)	1,660,302.64	\$ 1,703,018	\$ 4,135	\$ 1,707,153
220 Special Education Support Services	(14)	0.00	\$ -	\$ -	\$ -
300 Support Services - Students	(15)	208,773.05	\$ 212,216	\$ -	\$ 212,216
350 Support Services - Instruction	(16)	836,853.19	\$ 862,302	\$ 61,805	\$ 924,107
400 School Administration	(17)	406,216.60	\$ 421,240	\$ 120	\$ 421,360
450 School Administration Support Services	(18)	286,495.89	\$ 294,065	\$ -	\$ 294,065
510 District Administration	(19)	433,347.11	\$ 457,148	\$ (9,000)	\$ 448,148
550 District Administration Support Services	(20)	353,653.85	\$ 363,396	\$ -	\$ 363,396
600 Operations and Maintenance of Plant	(21)	1,456,241.89	\$ 1,530,290	\$ (141,212)	\$ 1,389,078
700 Student Activities	(22)	496,936.12	\$ 517,194	\$ -	\$ 517,194
780 Community Services	(23)	0.00	\$ -	\$ -	\$ -
900 Other Financing Uses	(24)	50,000.00	\$ 355,000	\$ (15,000)	\$ 340,000
Total Expenditures		\$10,256,367	\$ 10,946,784	\$ 0	\$ 10,946,784

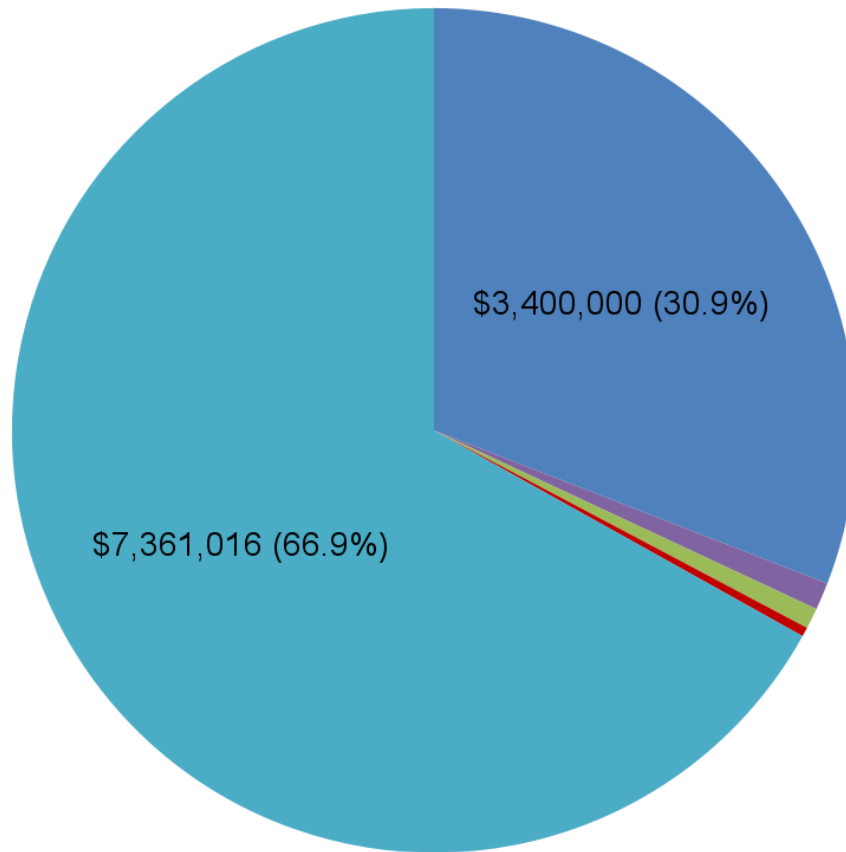
Ending Fund Balance: June 30, 2025 (Subject to 10% Limit per AS 14.17.505(a))*	\$880,892	\$ 1,587,762	\$ (0)	\$ 1,587,762	14.97%
(Excluded from the 10% Limit)	estimated prepaid \$250,000	\$ 435,000	\$ -	\$ 435,000	
Total Ending Fund Balance	\$1,130,892	\$ 2,022,762	\$ (0)	\$ 2,022,762	

*** Must be greater than or equal to zero

*Note regarding Fund Balance--please see the excerpt from HB 76 on the instructions page.

Spring Budget Revision - Revenue

Revenue by Source



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

City/Borough Appropriations	\$3,400,000	30.90%
Other Local Revenues	\$115,120	1.05%
E-Rate Program	\$87,160	0.79%
State Sources	\$39,025	0.35%
Earnings on Investments	\$7,361,016	66.90%
TOTAL	\$11,002,321	

No Change

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PETERSBURG SCHOOL DISTRICT

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100 Federal Sources - Direct	(8)	0.00	\$ -	\$ -	\$ -
150 Federal Sources - Through the State	(9)	0.00	\$ -	\$ -	\$ -
190 Federal Sources - Other Agencies	(10)	0.00	\$ -	\$ -	\$ -
250 Transfers From Other Funds	(11)	0.00	\$ -	\$ -	\$ -
Total Revenue		\$9,920,990	\$ 11,002,321	\$ -	\$ 11,002,321

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Total Expenditures		\$10,256,367	\$ 10,946,784	\$ 0	\$ 10,946,784

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Spring Budget Revision - Expenditures

Expenditures: Overall the same at \$10,946,784

Increases

- Curriculum for Math Adoption \$70,400 (*for a total of \$145,150*)
- Maintenance Purchased Services \$16,000
- Teaching Supplies and Materials \$23,000
- Teaching Tools and Subscriptions \$9,750
- Staffing for Summer School \$21,650
- Technology: iPads+cases & Smart Board Modules \$52,000
- Other Travel, Professional Services, and Supplies and Materials
- Transfer to Vehicle Replacement Fund, \$15,000

Spring Budget Revision - Expenditures

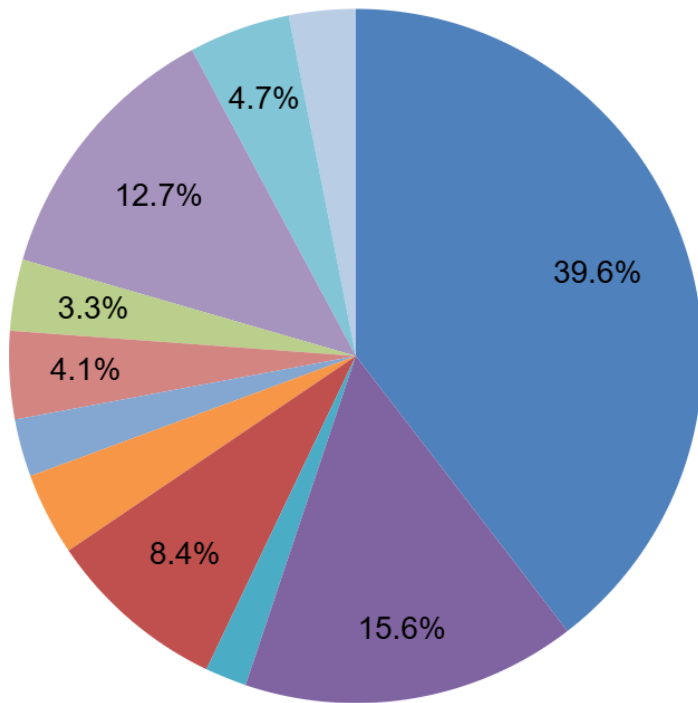
Expenditures: Overall the same at \$10,946,784

Decreases

- Energy Heating Oil -\$150,000
- Energy Electric -\$7,212
- Board Professional Services -\$10,000
- Other Travel, Professional Services, and Supplies and Materials
- Transfer to Food Service Fund, eliminate -\$30,000

Spring Budget Revision - Expenditures

Expenditures by Function Code

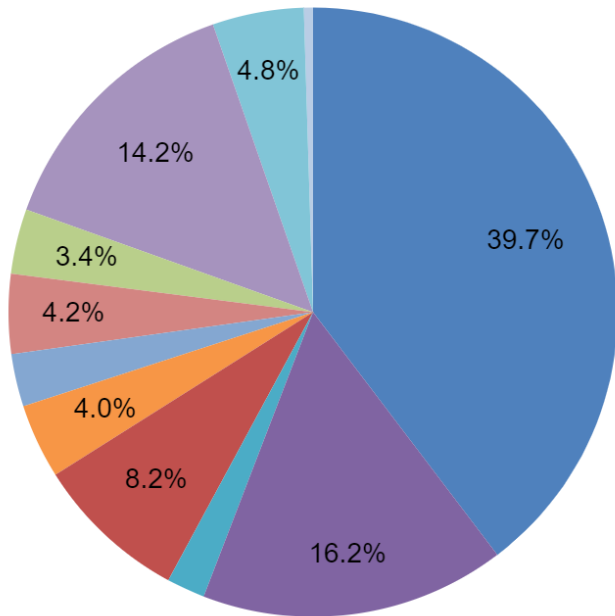


- Instruction
- Support Services - Students
- School Administration
- District Administration
- Operations and Maintenance of Plant
- Other Financing Uses
- Special Education Instruction
- Support Services - Instruction
- School Administration Support Services
- District Administration Support Services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

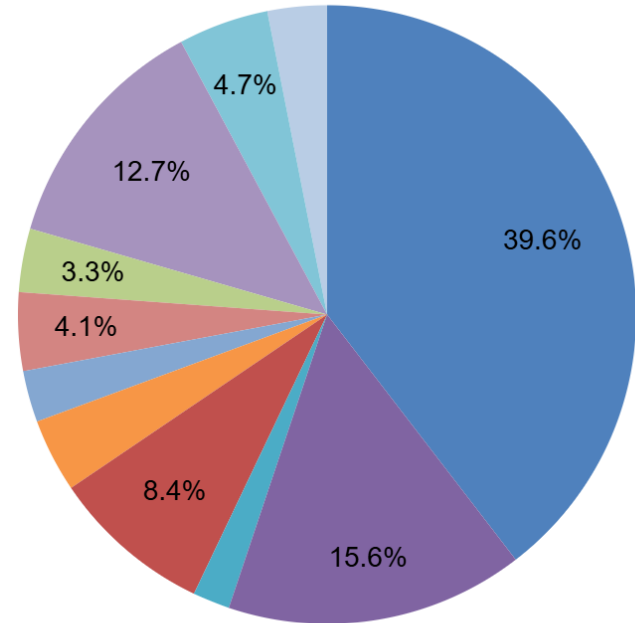
Instruction	\$4,330,067	39.56%
Special Education Instruction	\$1,707,153	15.60%
Special Education Support Services	\$0	0.00%
Support Services - Students	\$212,216	1.94%
Support Services - Instruction	\$924,107	8.44%
School Administration	\$421,360	3.85%
School Administration Support Services	\$294,065	2.69%
District Administration	\$448,148	4.09%
District Administration Support Services	\$363,396	3.32%
Operations and Maintenance of Plant	\$1,389,078	12.69%
Student Activities	\$517,194	4.72%
Community Services	\$0	0.00%
Other Financing Uses	\$340,000	3.11%
TOTAL	\$ 10,946,783	

Expenditure Comparison

FY25 Original by Function



FY25 Spring by Function

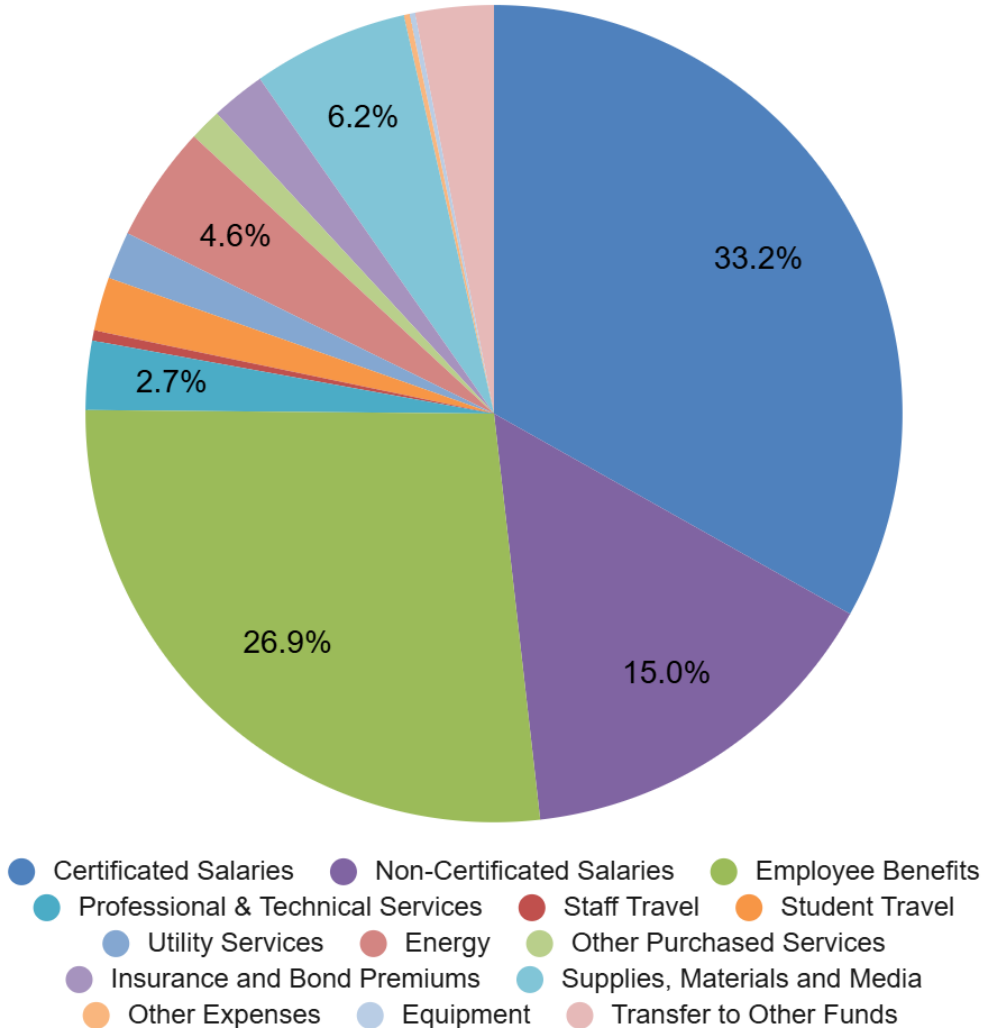


- Instruction
- Support Services - Students
- School Administration
- District Administration
- Operations and Maintenance of Plant
- Special Education Instruction
- Support Services - Instruction
- School Administration Support Services
- District Administration Support Services
- Student Activities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

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Spring Budget Revision - Expenditures

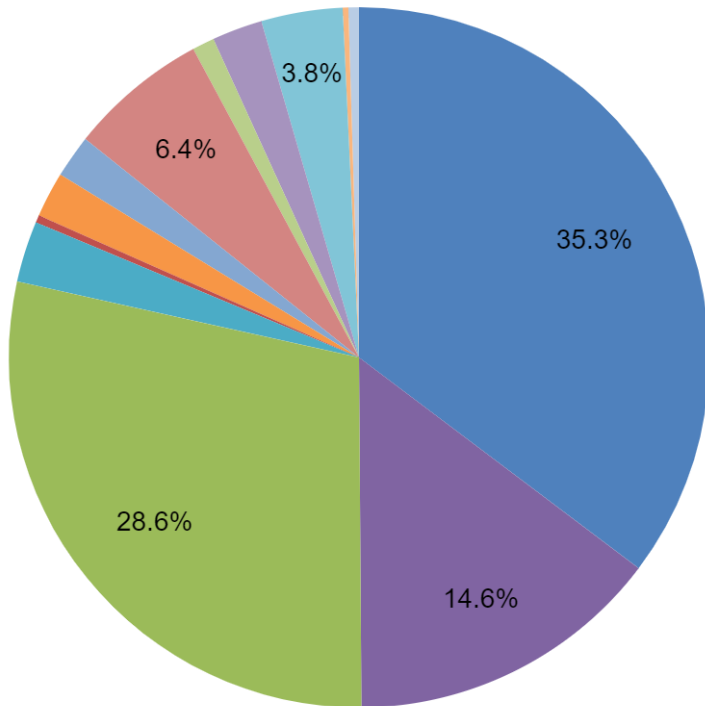
Expenditures by Object Code



Certificated Salaries	\$ 3,629,149	33.15%
Non-Certificated Salaries	\$ 1,646,680	15.04%
Employee Benefits	\$ 2,949,745	26.95%
Professional & Technical Services	\$ 298,068	2.72%
Staff Travel	\$ 44,300	0.40%
Student Travel	\$ 232,130	2.12%
Utility Services	\$ 206,400	1.89%
Energy	\$ 502,388	4.59%
Other Purchased Services	\$ 138,593	1.27%
Insurance and Bond Premiums	\$ 235,714	2.15%
Supplies, Materials and Media	\$ 675,222	6.17%
Other Expenses	\$ 24,895	0.23%
Equipment	\$ 23,500	0.21%
Transfer to Other Funds	\$ 340,000	3.11%
TOTAL	\$ 10,946,783	

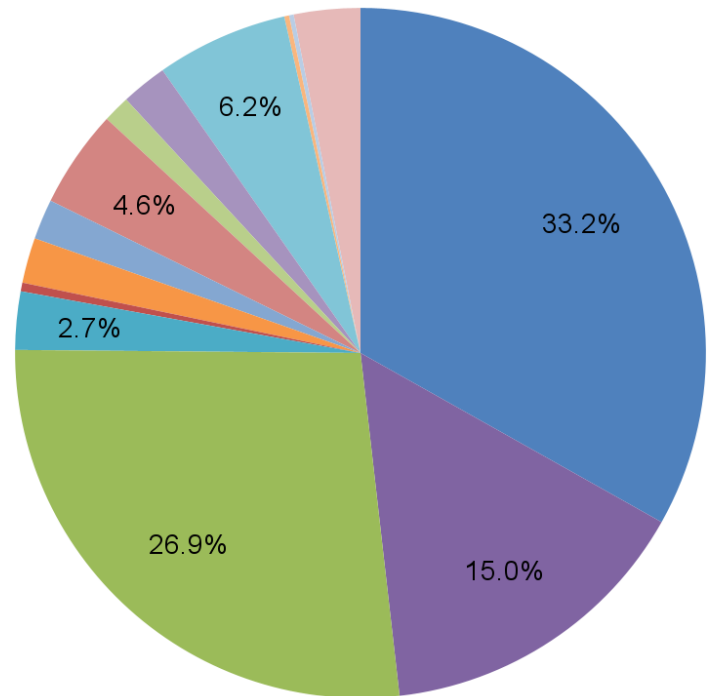
Expenditure Comparison

FY25 Original 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 ● Transfer to Other Funds

FY25 Spring by Object



● Certificated Salaries ● Non-Certificated Salaries ● Employee Benefits
● Professional & Technical Services ● Staff Travel ● Student Travel
● Utility Services ● Energy ● Other Purchased Services
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Petersburg School District Fund Balance

AS 14.17.505(a)- Fund Balance in school operating fund is limited to 10% of expenditures- waived through June 30,2025

Fiscal Year	Fund Balances	Percent of Fund Balance
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%
Final 2024	\$1,534,411	16.63%
Budgeted 2025	\$1,578,762	14.97%

Ending Fund Balance: June 30, 2025 (Subject to 10% Limit per AS 14.17.505(a))*

(Excluded from the 10% Limit)

Total Ending Fund Balance

estimated prepaid

\$880,892	\$ 1,587,762	\$ (0)	\$ 1,587,762	14.97%
\$250,000	\$ 435,000	\$ -	\$ 435,000	
\$1,130,892	\$ 2,022,762	\$ (0)	\$ 2,022,762	

** Must be greater than or equal to zero



Any Questions?

A fiscally responsible budget that supports board goals!

