

Petersburg School District

FY26 Spring Revision



Robyn Taylor, Superintendent
Shannon Baird, Director of Finance
March 17, 2026

PETERSBURG SCHOOL DISTRICT

District Name

FY26 Budget - Spring Revision

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

		FY26 Winter Adopted Budget	FY26 Spring Proposed Changes	FY26 Spring Proposed Budget
\$1,587,762	\$	2,071,829	\$ -	\$ 2,071,829
\$435,000	\$	470,891	\$ -	\$ 470,891
\$2,022,762	\$	2,542,720	\$ -	\$ 2,542,720

Revenue

010 City/Borough Appropriations	(1)	\$3,250,000	\$	3,250,000	\$	-	\$	3,250,000
030 Earnings on Investments	(2)	43,950	\$	70,050	\$	-	\$	70,050
040 Other Local Revenues	(3)	116,350	\$	116,350	\$	-	\$	116,350
041 Tuition from Students	(4)	0	\$	-	\$	-	\$	-
042 Tuition - Other Districts	(5)	0	\$	-	\$	-	\$	-
047 E-Rate Program	(6)	87,160	\$	101,450	\$	-	\$	101,450
050 State Sources	(7)	7,027,261	\$	7,919,076	\$	-	\$	7,919,076
100 Federal Sources - Direct	(8)	0	\$	-	\$	-	\$	-
150 Federal Sources - Through the State	(9)	0	\$	-	\$	-	\$	-
190 Federal Sources - Other Agencies	(10)	0	\$	-	\$	-	\$	-
250 Transfers From Other Funds	(11)	0	\$	-	\$	-	\$	-
Total Revenue			\$10,524,721	\$ 11,456,925	\$ -	\$ 11,456,925		

Expenditures

100 Instruction	(12)	\$4,695,570	\$	4,709,356	\$	261,922	\$	4,971,278
200 Special Education Instruction	(13)	1,686,245	\$	1,696,332	\$	68,580	\$	1,764,912
220 Special Education Support Services	(14)	0	\$	-	\$	-	\$	-
300 Support Services - Students	(15)	338,040	\$	339,095	\$	33,722	\$	372,817
350 Support Services - Instruction	(16)	908,899	\$	927,757	\$	15,681	\$	943,437
400 School Administration	(17)	443,650	\$	443,650	\$	8,583	\$	452,233
450 School Administration Support Services	(18)	342,438	\$	342,438	\$	12,389	\$	354,826
510 District Administration	(19)	468,193	\$	469,027	\$	26,714	\$	495,741
550 District Administration Support Services	(20)	380,425	\$	380,425	\$	(3,045)	\$	377,380
600 Operations and Maintenance of Plant	(21)	1,409,600	\$	1,379,269	\$	82,133	\$	1,461,401
700 Student Activities	(22)	531,495	\$	531,495	\$	119,770	\$	651,265
780 Community Services	(23)	0	\$	-	\$	-	\$	-
900 Other Financing Uses	(24)	0	\$	-	\$	645,000	\$	645,000
Total Expenditures			\$11,204,553	\$ 11,218,843	\$ 1,271,450	\$ 12,490,292	\$ 11,845,292	

Ending Fund Balance: June 30, 2026 (Subject to 10% Limit per AS 14.17.505(a))*

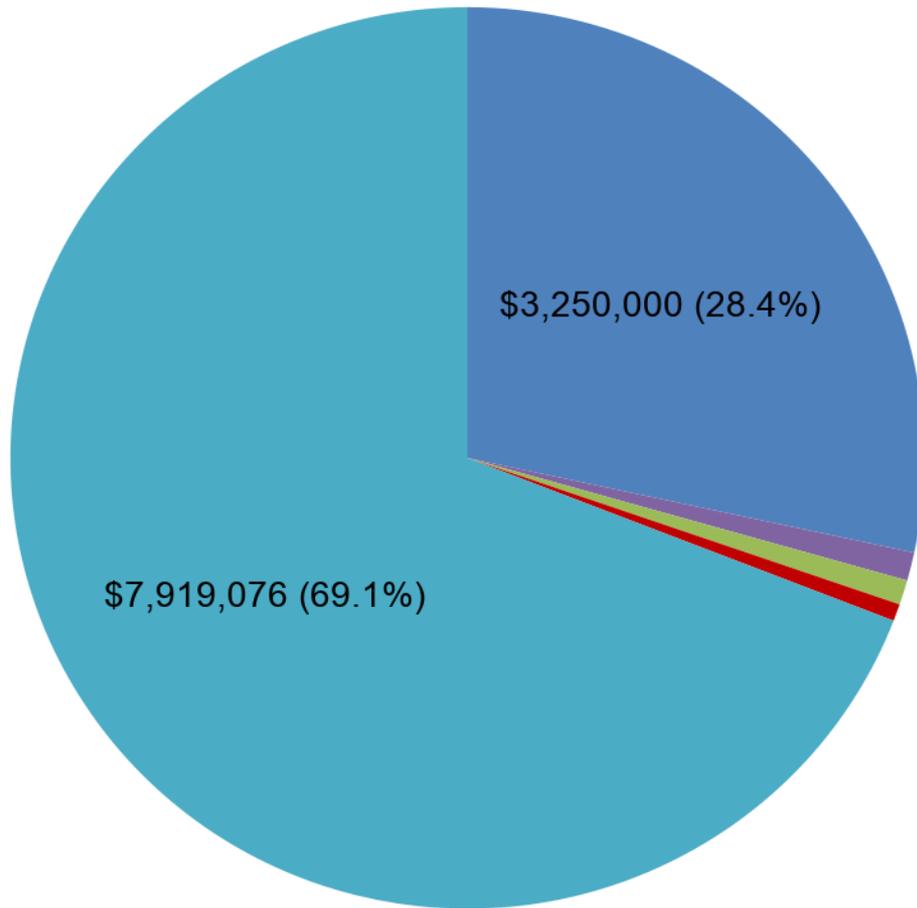
(Excluded from the 10% Limit)

Total Ending Fund Balance

\$907,930	\$	2,300,803	\$	(1,271,450)	\$	1,029,353	8.69%
\$435,000	\$	480,000	\$	-	\$	480,000	
\$1,342,930	\$	2,780,803	\$	(1,271,450)	\$	1,509,353	

Spring Budget Revision - Revenue

Revenue by Source



City/Borough Appropriations	\$3,250,000	28.37%
Other Local Revenues	\$116,350	1.02%
E-Rate Program	\$101,450	0.89%
Earnings on Investments	\$70,050	0.61%
State Sources	\$7,919,076	69.12%
TOTAL	\$11,456,925	

No Change

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

PETERSBURG SCHOOL DISTRICT

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047 E-Rate Program	(6)	87,160	\$	101,450	\$	-	\$	101,450
050 State Sources	(7)	7,027,261	\$	7,919,076	\$	-	\$	7,919,076
100 Federal Sources - Direct	(8)	0	\$	-	\$	-	\$	-
150 Federal Sources - Through the State	(9)	0	\$	-	\$	-	\$	-
190 Federal Sources - Other Agencies	(10)	0	\$	-	\$	-	\$	-
250 Transfers From Other Funds	(11)	0	\$	-	\$	-	\$	-
Total Revenue			\$10,524,721	\$ 11,456,925	\$ -		\$ 11,456,925	

Expenditures

100 Instruction	(12)	\$4,695,570	\$	4,709,356	\$	261,922	\$	4,971,278
200 Special Education Instruction	(13)	1,686,245	\$	1,696,332	\$	68,580	\$	1,764,912
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600 Operations and Maintenance of Plant	(21)	1,409,600	\$	1,379,269	\$	82,133	\$	1,461,401
700 Student Activities	(22)	531,495	\$	531,495	\$	119,770	\$	651,265
780 Community Services	(23)	0	\$	-	\$	-	\$	-
900 Other Financing Uses	(24)	0	\$	-	\$	645,000	\$	645,000
Total Expenditures			\$11,204,553	\$ 11,218,843	\$ 1,271,450		\$ 12,490,292	\$ 11,845,292

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	\$	2,300,803	\$	(1,271,450)	\$	1,029,353	8.69%
\$435,000	\$	480,000	\$	-	\$	480,000	
\$1,342,930	\$	2,780,803	\$	(1,271,450)	\$	1,509,353	

Spring Budget Revision - Expenditures

Expenditures: Overall Increase by \$1,271,450 to \$12,490,292

\$269,375 in Salary Adjustments and Benefits

- \$2,500 each full-time employee
- \$1,500 each part-time employee
- \$1,500 each long-term Substitute

\$261,675 in One-Time Equipment, Tools, and Supplies

- Classroom Furniture - \$74,773
- Activities Equipment & Supplies - \$54,865
- Musical Instruments - \$35,368
- Teaching Tools & Supplies - 34,756
- Custodial & Maintenance Tools & Equipment - \$61,913

Spring Budget Revision - Expenditures

Expenditures: Overall Increase by \$1,271,450 to \$12,490,292

\$70,400 in Student Travel - Activities

- Prorated out among HS activities - approximately 36% increase

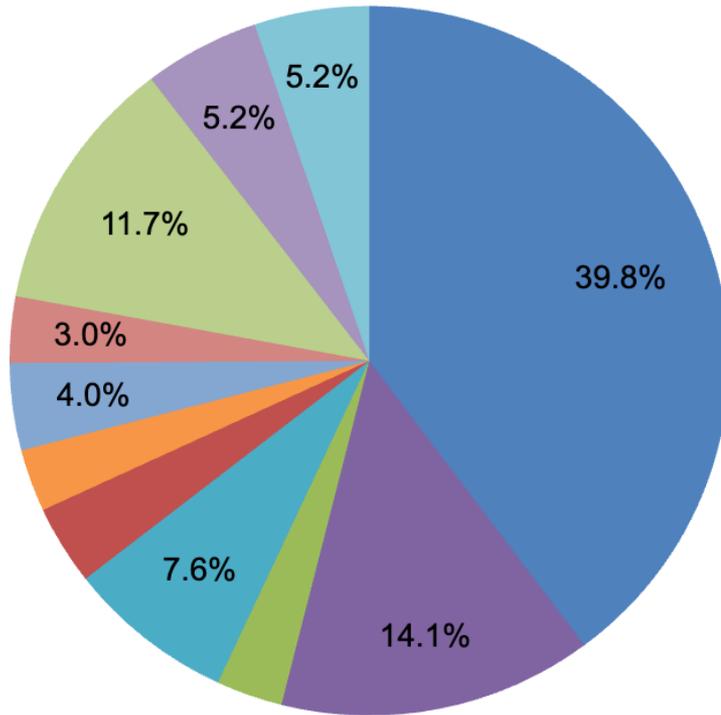
\$25,000 in Student Health Services

\$645,000 in Transfers to Other Funds

- \$570,000 - Capital Projects Fund
- \$15,000 - Carpet Replacement Fund
- \$30,000 - Vehicle Replacement Fund
- \$30,000 - CTE Equipment Replacement Fund

Spring Budget Revision - Expenditures

Expenditures by Function Code



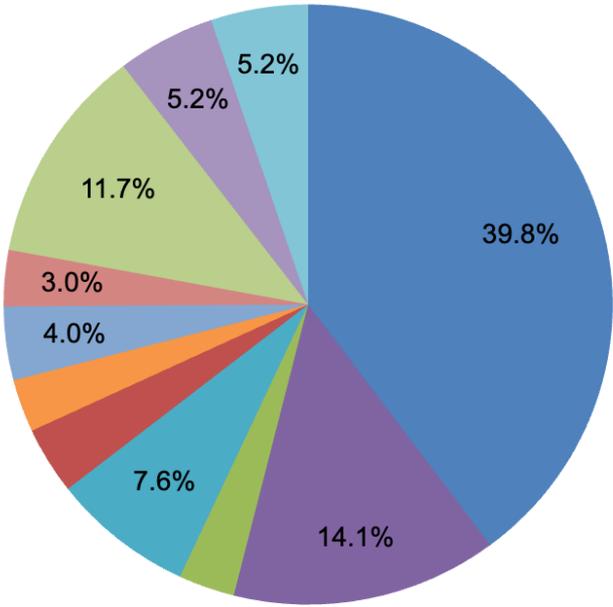
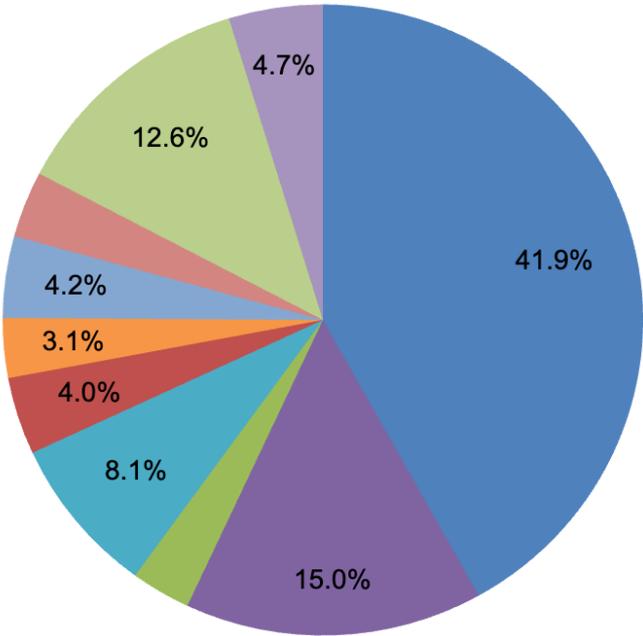
- Instruction
- Support Services - Students
- School Administration
- District Administration
- Operations and Maintenance of Plant
- Special Education Instruction
- Support Services - Instruction
- School Administration Support Services
- District Administration Support Services
- Student Activities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

Instruction	\$ 4,971,278	39.80%
Special Education Instruction	\$ 1,764,912	14.13%
Support Services - Students	\$ 372,817	2.98%
Support Services - Instruction	\$ 943,437	7.55%
School Administration	\$ 452,233	3.62%
School Administration Support Services	\$ 354,826	2.84%
District Administration	\$ 495,741	3.97%
District Administration Support Services	\$ 377,380	3.02%
Operations and Maintenance of Plant	\$ 1,461,401	11.70%
Student Activities	\$ 651,265	5.21%
Other Financing Uses	\$ 645,000	5.16%
TOTAL	\$ 12,490,292	

Expenditures by Function Code - Comparison

FY26 Original

FY26 Spring

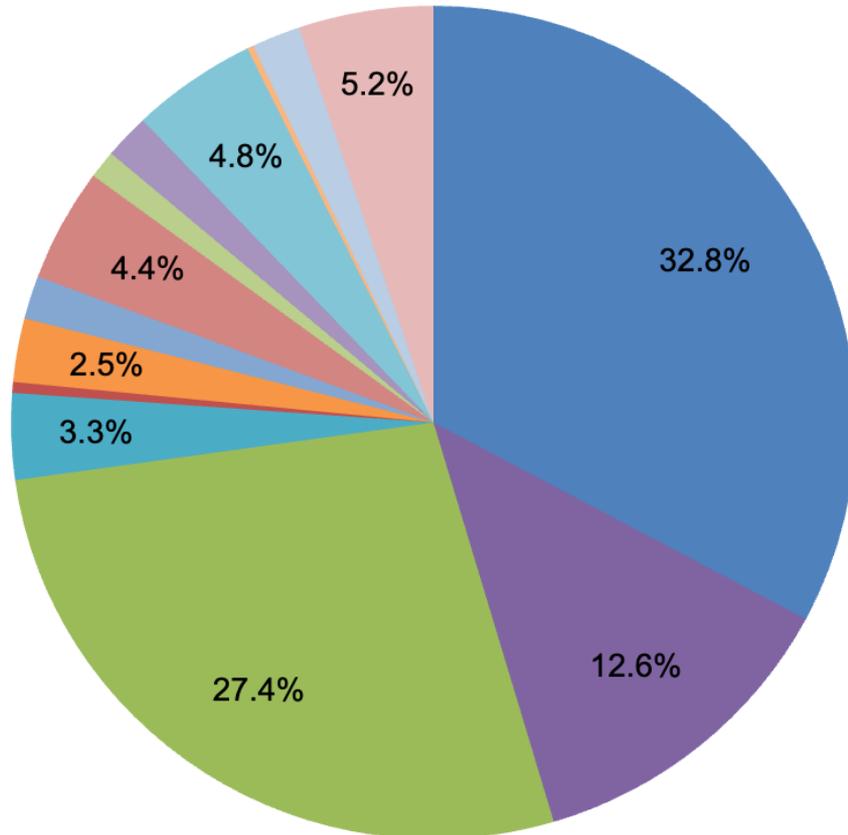


- Instruction
- Support Services - Students
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Spring Budget Revision - Expenditures

Expenditures by Object Code

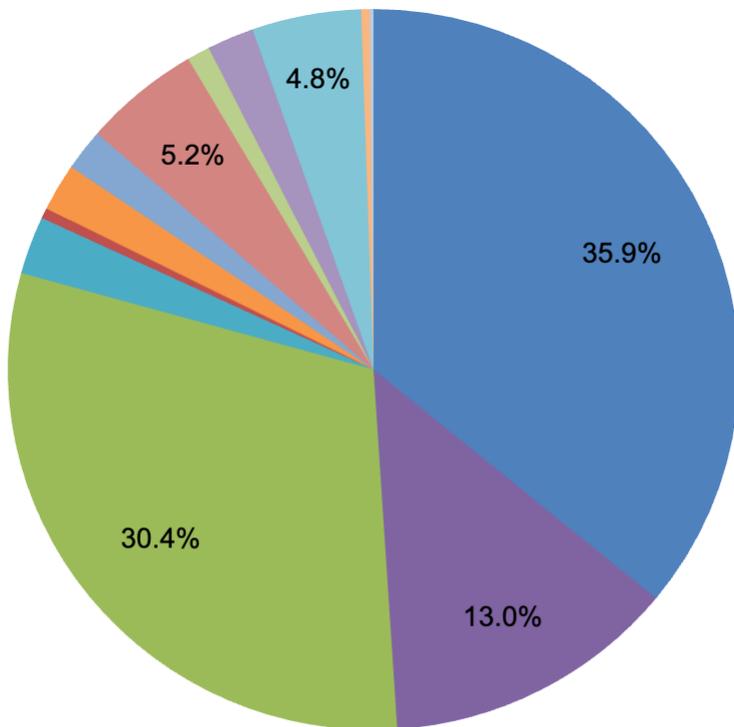


- Certificated Salaries
- Non-Certificated Salaries
- Employee Benefits
- Professional & Technical Services
- Staff Travel
- Student Travel
- Utility Services
- Energy
- Other Purchased Services
- Insurance and Bond Premiums
- Supplies, Materials and Media
- Other Expenses
- Equipment
- Transfer to Other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

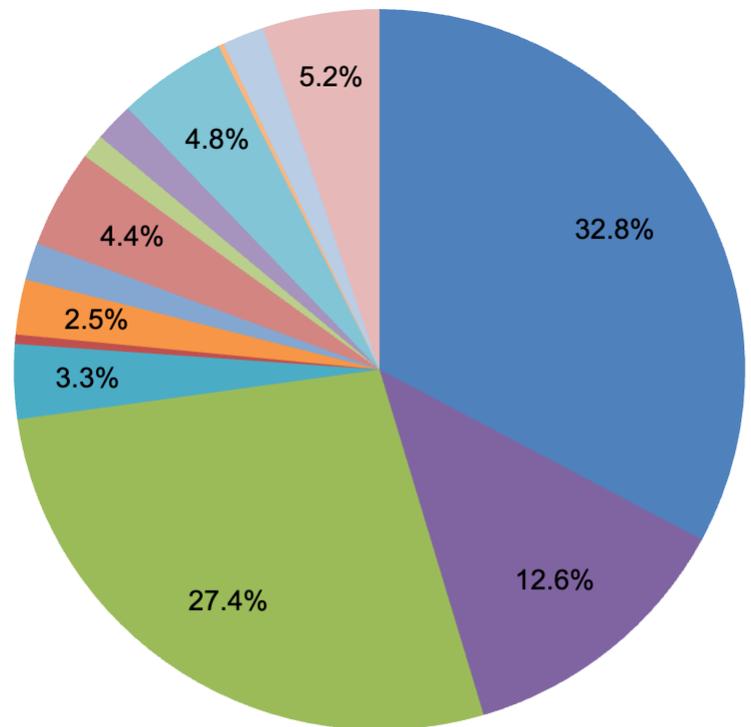
Certificated Salaries	\$ 4,099,597	32.82%
Non-Certificated Salaries	\$ 1,570,882	12.58%
Employee Benefits	\$ 3,420,536	27.39%
Professional & Technical Services	\$ 418,132	3.35%
Staff Travel	\$ 52,400	0.42%
Student Travel	\$ 308,600	2.47%
Utility Services	\$ 208,640	1.67%
Energy	\$ 549,269	4.40%
Other Purchased Services	\$ 135,703	1.09%
Insurance and Bond Premiums	\$ 216,688	1.73%
Supplies, Materials and Media	\$ 602,125	4.82%
Other Expenses	\$ 30,850	0.25%
Equipment	\$ 231,870	1.86%
Transfer to Other Funds	\$ 645,000	5.16%
TOTAL	\$ 12,490,292	

Expenditures by Object Code - Comparison

FY26 Original



FY26 Spring



- Certificated Salaries
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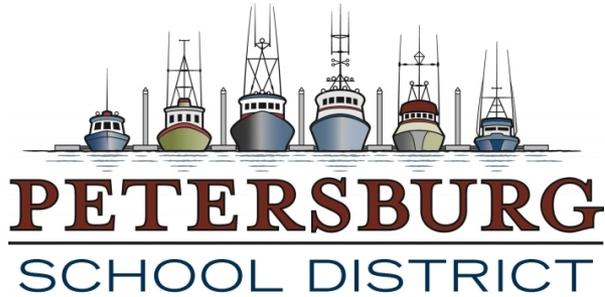
Fund Balance Use

Fiscal Year 2026	Expenditures	Ending Fund Balance
FY26 Budget - Winter	\$ 11,218,843	\$ 2,300,803
Additional - Salaries & Benefits	\$ 269,375	\$ (269,375)
Additional - Tools, Eqp, Furniture	\$ 286,675	\$ (286,675)
Additional - Student Travel	\$ 70,400	\$ (70,400)
Transfers to Capital Funds		\$ (645,000)
Possible Budget/Actual Variance	\$ (150,000)	\$ 150,000
Other		
TOTAL ENDING	\$ 11,695,292	\$ 1,179,353
10%	\$ 1,169,529	

Allowable Ending Fund Balance

AS 14.17.505(a)- Fund Balance in school operating fund is limited to 10% of expenditures - June 30, 2026

<u>\$11,204,553</u>	\$ 11,218,843	\$ 1,271,450	\$ 12,490,292	\$ 11,845,292
\$907,930	\$ 2,300,803	\$ (1,271,450)	\$ 1,029,353	8.69%
\$435,000	\$ 480,000	\$ -	\$ 480,000	
<u>\$1,342,930</u>	\$ 2,780,803	\$ (1,271,450)	\$ 1,509,353	



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
or Robyn Taylor, supt@pcsd.us