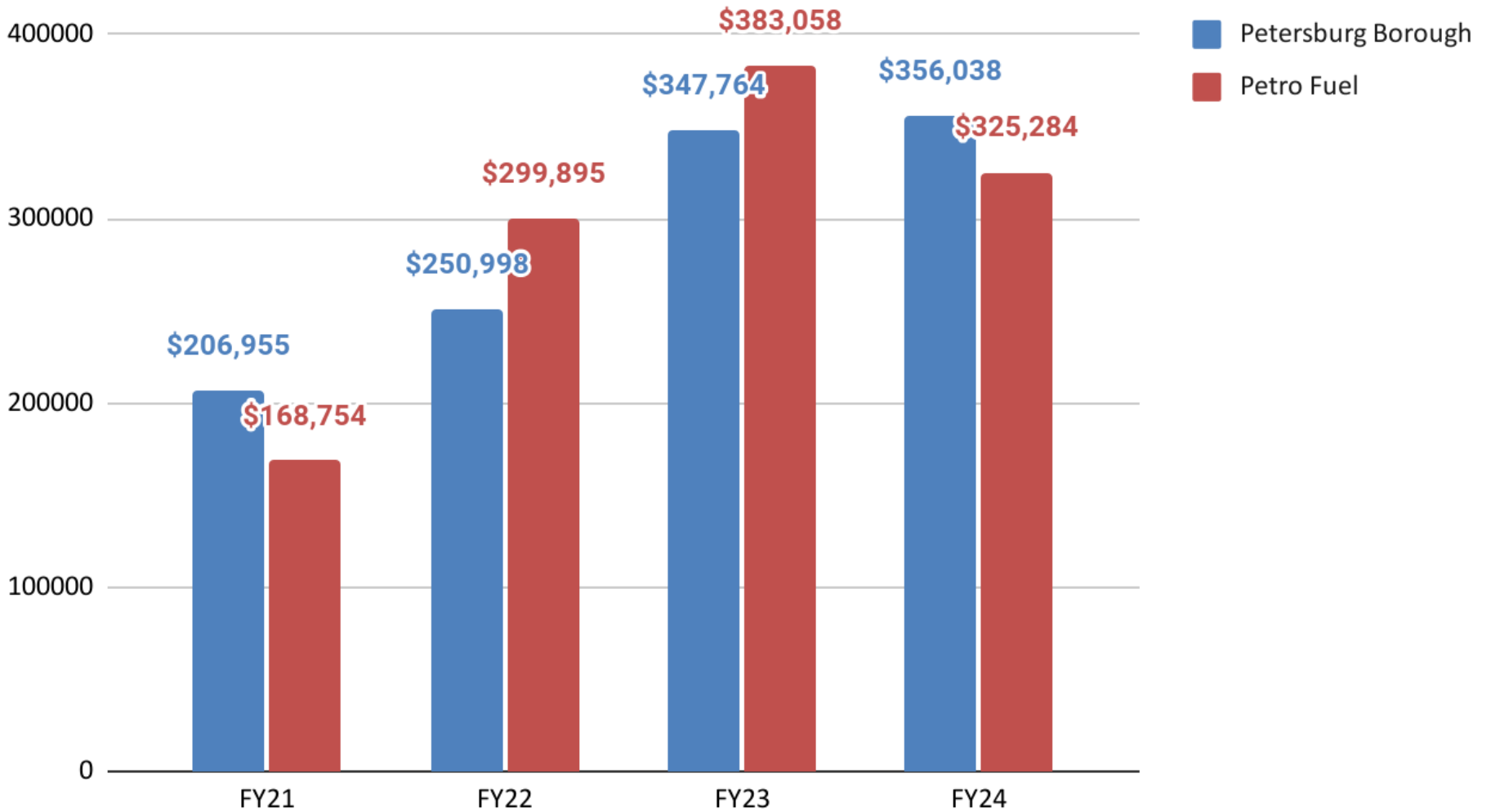


# **FY25 School Operating Budget WINTER REVISION Petersburg School District**



**Robyn Taylor, Superintendent  
Shannon Baird, Director of Finance  
December 17, 2024**

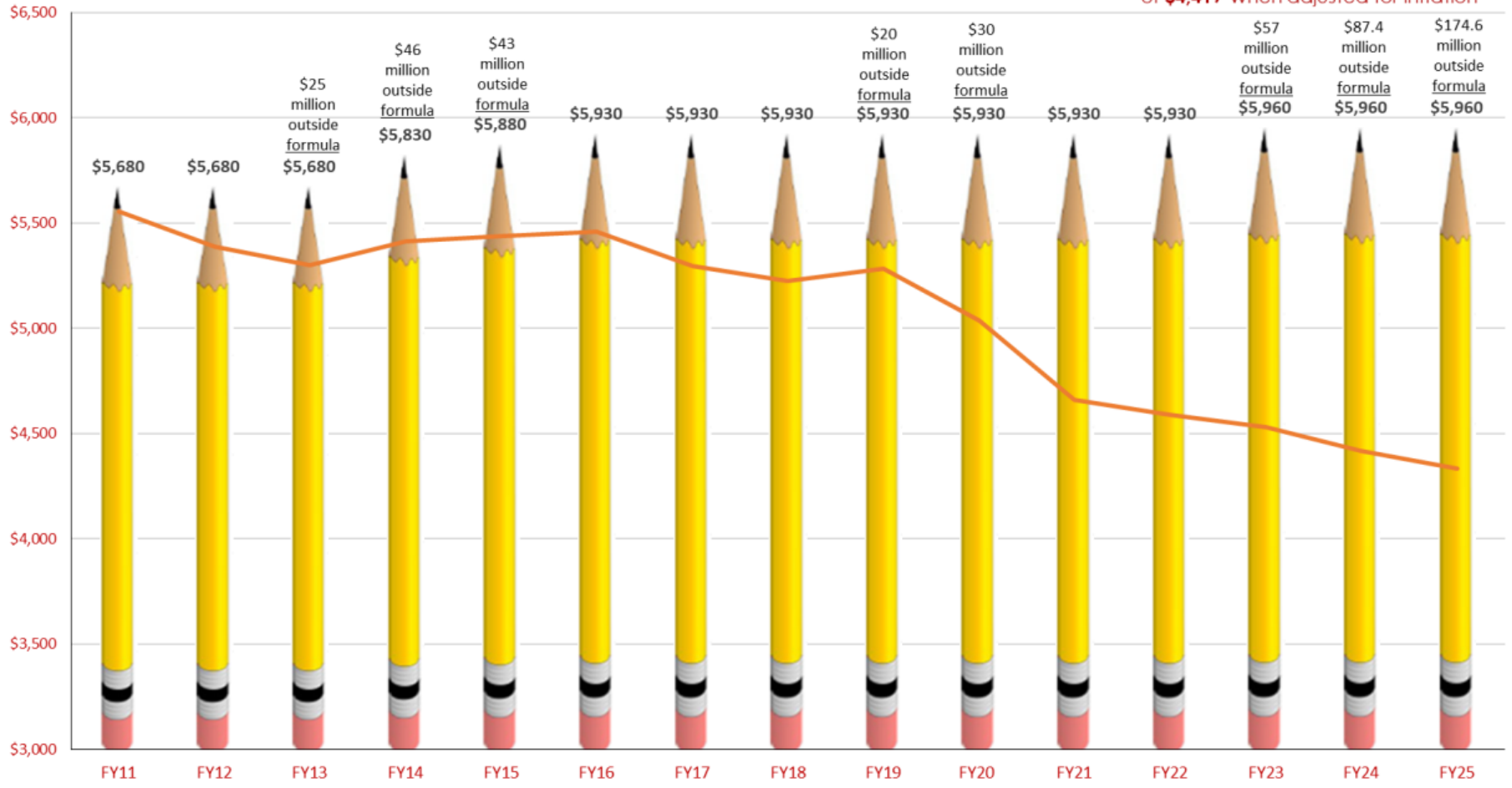
# Utilities and Heating Fuel



**Final FY24 Expenditures**

# 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

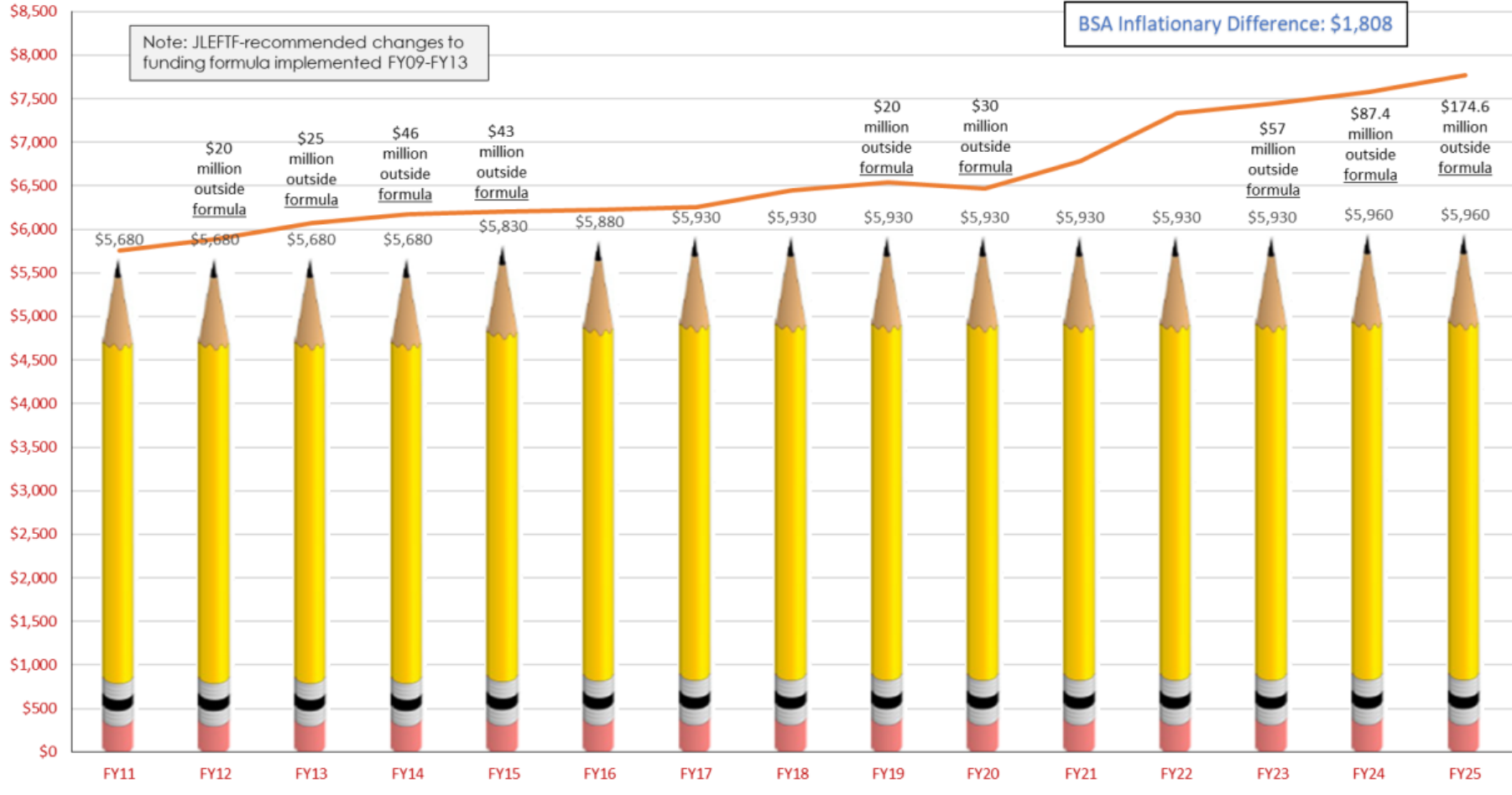


# Alaska K-12 Funding Base Student Allocation Fiscal Year 2011 - 2025

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 2025

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
1	1	2	0	1	0.75	0.75	1.5	1	0.25	0	1.5	1.9	1.5	1.5
29	26	44	28	34	44	44	42	33	44	37	26	35	39	23
34	23	29	41	27	31	31	38	43	27	33	39.25	27	38.3	41.75
29	29	24	27	44	33	33	43	39	42	27	36	40	29	37
41	29	30	24	29	46	46	29	44	36	38	28	35	39.3	28
29	40	29	28	26	34	34	31	31	43	31	36	29	37	38
44	27	40	30	28	31	31	42	34	33	38	34	37	30	36
207	175	198	178	189	219.75	219.75	226.5	225	225.25	204	200.75	204.9	214.1	205.25
33	42	26	40	32	29	29	32.8	41	34	29	42.4	33	41.5	31
33	30	45	31	39	36	36	27	34	43	28	28	42	39	42.3
38	31	26	41	28	39	39	28.25	26	34	46	28	30	43	35
<b>104</b>	<b>103</b>	<b>97</b>	<b>112</b>	<b>99</b>	<b>104</b>	<b>104</b>	<b>88.05</b>	<b>101</b>	<b>111</b>	103	98.4	105	123.5	108.3
50	35	40	31	44	29	31	35	33	31	32	42	28	32.5	42.75
40	46	35	30	35	43	43	40	32	31	29	29	42	35	32
27	41	43	34	30	36.25	39	30.5	38	32	31	24	28	40.5	29
58	26	38	45	34	33	33	45	32	37	27	32	22	23.5	39.5
<b>175</b>	<b>148</b>	<b>156</b>	<b>140</b>	<b>143</b>	<b>141.25</b>	<b>146</b>	<b>150.5</b>	<b>135</b>	131	119	127	120	131.5	143.25
<b>486</b>	<b>426</b>	<b>451</b>	<b>430</b>	<b>431</b>	<b>465</b>	<b>469.75</b>	<b>465.05</b>	<b>461</b>	<b>467.25</b>	<b>426</b>	<b>426</b>	<b>430</b>	<b>469.1</b>	<b>456.8</b>
-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%

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

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

PETERSBURG SCHOOL DISTRICT

District Name **FY25 - Winter Budget Revision**

		DEC 2024 Proposed Changes	FY25 Adopted Budget	
<b>Beginning Fund Balance: July 1, 2024 - (Subject to 10% Limit per AS-14-17-505(a))*</b>		\$1,216,269	\$ 318,142	\$ 1,534,411
<b>(Excluded from the 10% Limit)</b>		\$250,000	\$ 182,814	\$ 432,814
<b>Total Beginning Fund Balance</b>		\$1,466,269	\$ 500,956	\$ 1,967,225
<b>Revenue</b>				
010 City/Borough Appropriations	(1)	<u>3,400,000.00</u>	\$ -	\$ 3,400,000
030 Earnings on Investments	(2)	<u>39,025.00</u>	\$ -	\$ 39,025
040 Other Local Revenues	(3)	<u>133,770.00</u>	\$ (18,650)	\$ 115,120
041 Tuition from Students	(4)	<u>                    </u>	\$ -	\$ -
042 Tuition - Other Districts	(5)	<u>                    </u>	\$ -	\$ -
047 E-Rate Program	(6)	<u>87,160.00</u>	\$ -	\$ 87,160
050 State Sources	(7)	<u>6,261,035.00</u>	\$ 1,099,981	\$ 7,361,016
100 Federal Sources - Direct	(8)	<u>0.00</u>	\$ -	\$ -
150 Federal Sources - Through the State	(9)	<u>0.00</u>	\$ -	\$ -
190 Federal Sources - Other Agencies	(10)	<u>0.00</u>	\$ -	\$ -
250 Transfers From Other Funds	(11)	<u>0.00</u>	\$ -	\$ -
<b>Total Revenue</b>		\$9,920,990	\$ 1,081,331	\$ 11,002,321
<b>Expenditures</b>				
100 Instruction	(12)	<u>4,067,546.29</u>	\$ 163,369	\$ 4,230,915
200 Special Education Instruction	(13)	<u>1,660,302.64</u>	\$ 42,715	\$ 1,703,018
220 Special Education Support Services	(14)	<u>0.00</u>	\$ -	\$ -
300 Support Services - Students	(15)	<u>208,773.05</u>	\$ 3,442	\$ 212,216
350 Support Services - Instruction	(16)	<u>836,853.19</u>	\$ 25,449	\$ 862,302
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600 Operations and Maintenance of Plant	(21)	<u>1,456,241.89</u>	\$ 74,048	\$ 1,530,290
700 Student Activities	(22)	<u>496,936.12</u>	\$ 20,257	\$ 517,194
780 Community Services	(23)	<u>0.00</u>	\$ -	\$ -
900 Other Financing Uses	(24)	<u>50,000.00</u>	\$ 305,000	\$ 355,000
<b>Total Expenditures</b>		\$10,256,367	\$ 690,417	\$ 10,946,784
<b>Ending Fund Balance: June 30, 2025 (Subject to 10% Limit per AS-14-17-505(a))*</b>		\$880,892	\$ 706,870	\$ 1,587,762
<b>(Excluded from the 10% Limit)</b>	estimated prepaid	\$250,000	\$ 185,000	\$ 435,000
<b>Total Ending Fund Balance</b>		\$1,130,892	\$ 891,870	\$ 2,022,762
				\$ 10,591,784
				14.99%

\*\* Must be greater than or equal to zero

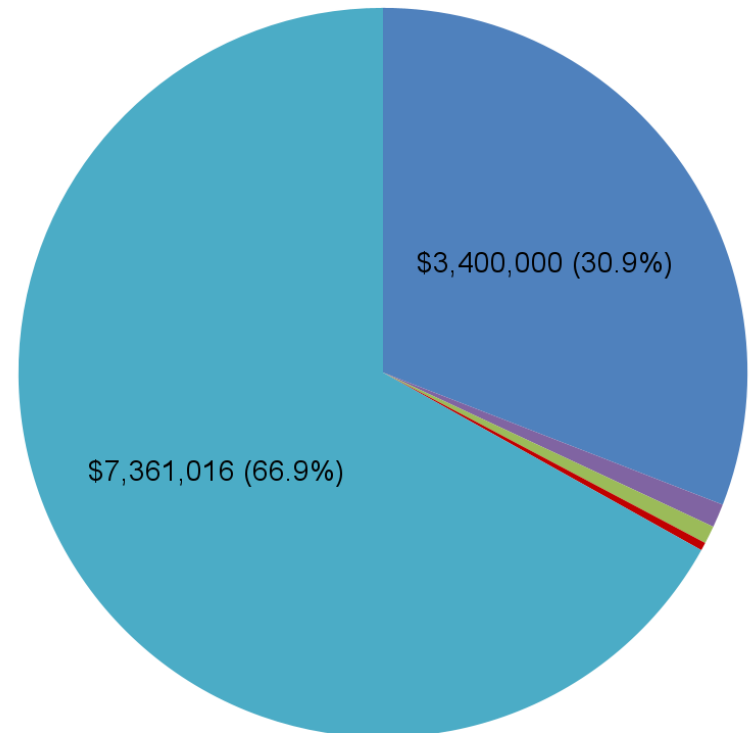
\*Note regarding Fund Balance--please see the excerpt from HB 76 on the instructions page.

# Winter Budget Revision - Revenue

## Revenue: Overall Increase of \$1,081,331 to \$11,002,321

Based on 456.8 Student Count (originally budgeted 450 students)

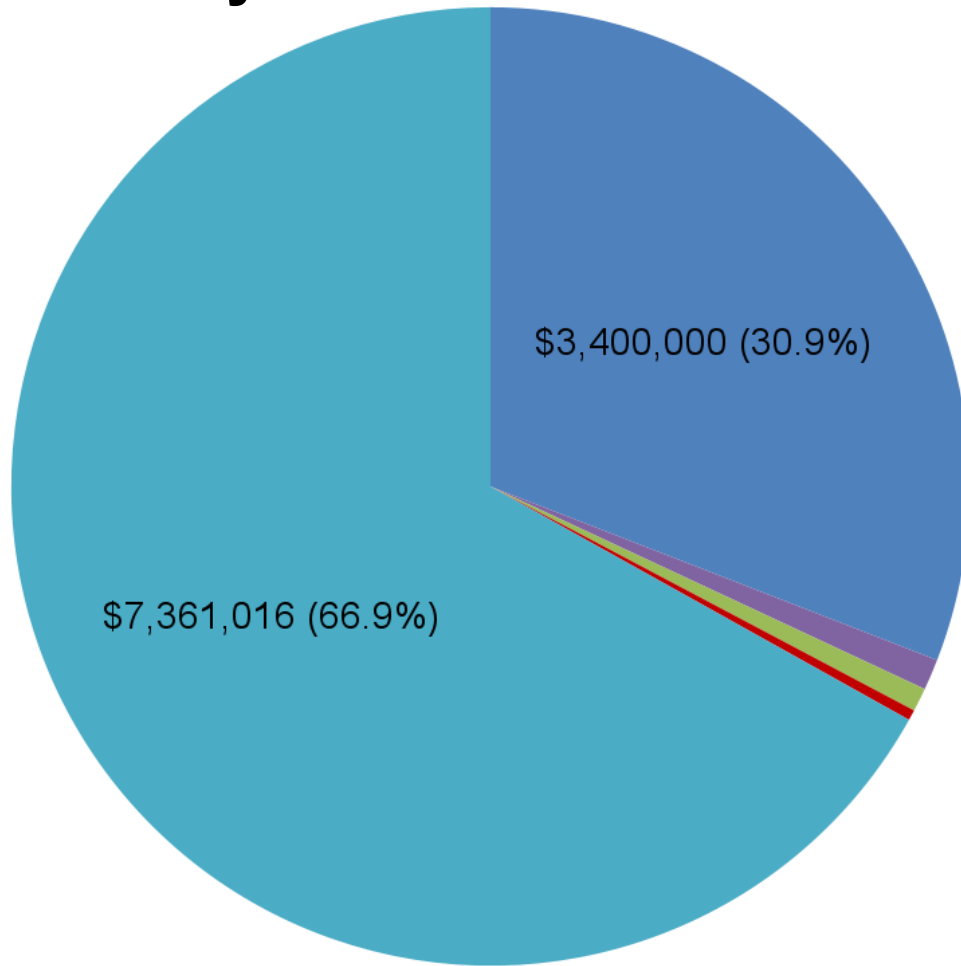
- Intensive special needs students increase from 18 to 20 students.
- Increase in State Funding by \$1,099,981
  - \$250,808 from Student Count Increase
  - \$849,034 from One-time 680 over the BSA State Funding
  - 139 increase in PERS/TRS On-Behalf
- Decrease in Student Travel Fees by \$18,650



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

# Winter Budget Revision - Revenue

## Revenue by Source



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%
<b>TOTAL</b>	<b>\$11,002,321</b>	

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



# Winter Budget Revision - Revenue

## Student Travel Fees

Option 1 - Leave the student travel fees in place (Total Revenue \$11,020,971)

Option 2 - Cut the student travel fees in half (Total Revenue \$11,011,646)

**Option 3 - Eliminate student travel fees for 24-25**

<b>Sport/Activity</b>	<b>Number of Trips</b>	<b>Travel Fee</b>	<b>Traveling participants</b>	<b>Travel FEES</b>
Baseball, Varsity	2	\$50	10	\$1,000
Basketball, Varsity Boys	4	\$50	10	\$2,000
Basketball, Varsity Girls	4	\$50	10	\$2,000
Cheerleading, Varsity	2	\$50	10	\$1,000
Cross Country, Varsity	4	\$50	14	\$2,800
Swim/Dive, Varsity	3	\$50	6	\$900
Track and Field, Varsity	3	\$50	20	\$3,000
Volleyball, Varsity	3	\$50	12	\$1,800
Wrestling, Varsity	3	\$50	12	\$1,800
<b>Middle School Sports</b>	1	\$25	94	\$2,350
			<b>TOTAL</b>	<b>\$18,650</b>

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

PETERSBURG SCHOOL DISTRICT

District Name **FY25 - Winter Budget Revision**

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<b>(Excluded from the 10% Limit)</b>		estimated prepaid \$250,000	\$ 185,000	\$ 435,000
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				\$ 10,591,784
				14.99%

\*\* Must be greater than or equal to zero

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

# Winter Budget Revision - Expenditures

**Expenditures: Overall Increase by \$690,417 to \$10,946,784**

- Increase in student activity travel by \$20,300
- Increases to staff travel to accommodate Admin Travel
- Added back in the [Freshman Laptop Refresh Program](#) \$96,849
- Increases in Maintenance/Janitorial supplies and services \$23,700
- Increase for Kyocera Printing Overage charges (overages were \$18,500)
- Increases for new software subscriptions
- Increase to Math Curriculum \$15,000
- Music Acoustic Shell replacements \$17,000

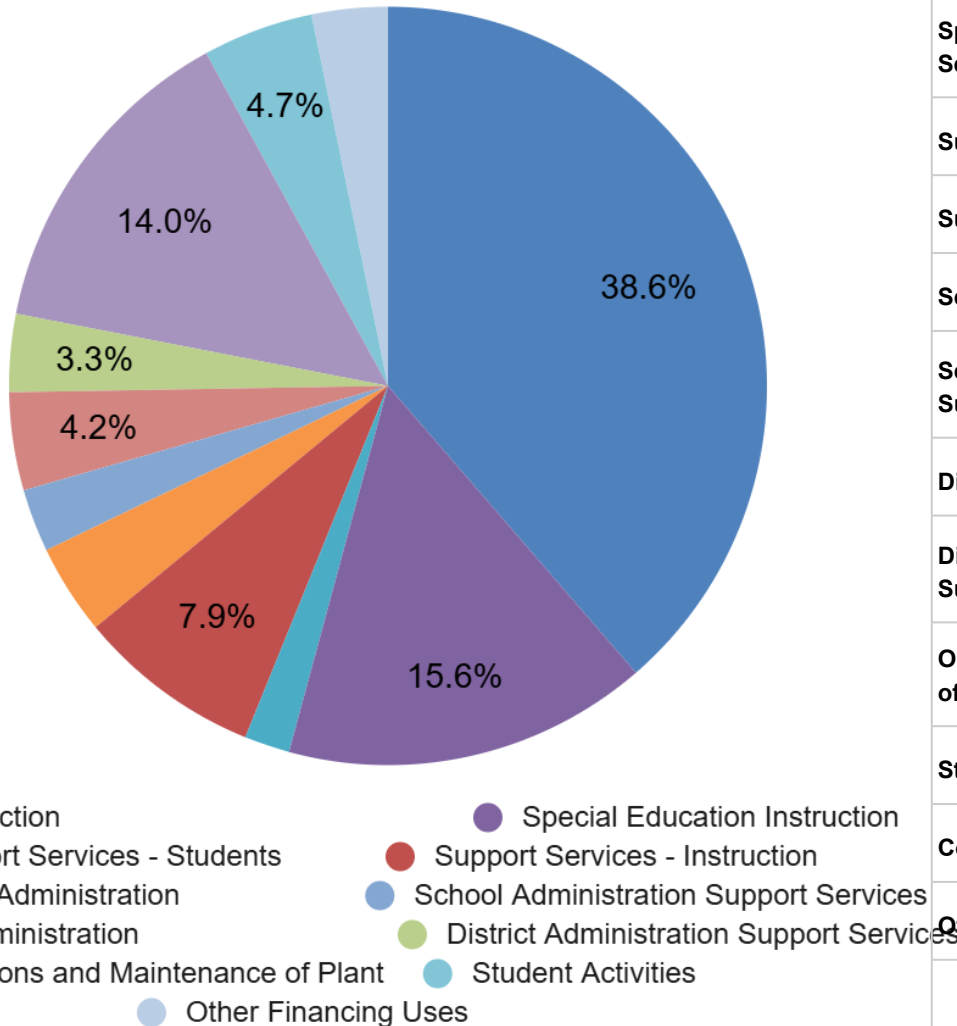
# Winter Budget Revision - Expenditures

## Expenditures: Overall Increase by \$690,417 to \$10,946,784

- Staffing Increases: long-term substitutes added, 0.5 FTE classified staff added, 0.11 FTE certified Teacher added, truing up budgeted salaries, adding one-time staff salary adjustments, and adjusting staff benefits
  - Option 1 - \$500 one-time staff salary adjustments (Total Exp \$10,845,267)
  - Option 2 - \$1,000 one-time staff salary adjustments (Total Exp \$10,896,026)
  - Option 3 - \$1,500 one-time staff salary adjustments**
- Transfers to Other Funds increased from \$50,000 to \$355,000
  - Food Service \$30,000
  - Vehicle Replacement Fund \$25,000
  - Capital Fund \$300,000
    - Heating supply Pump replacement and backup, DW Condition Survey, Gym Floor Replacement, and Carport

# Winter Budget Revision - Expenditures

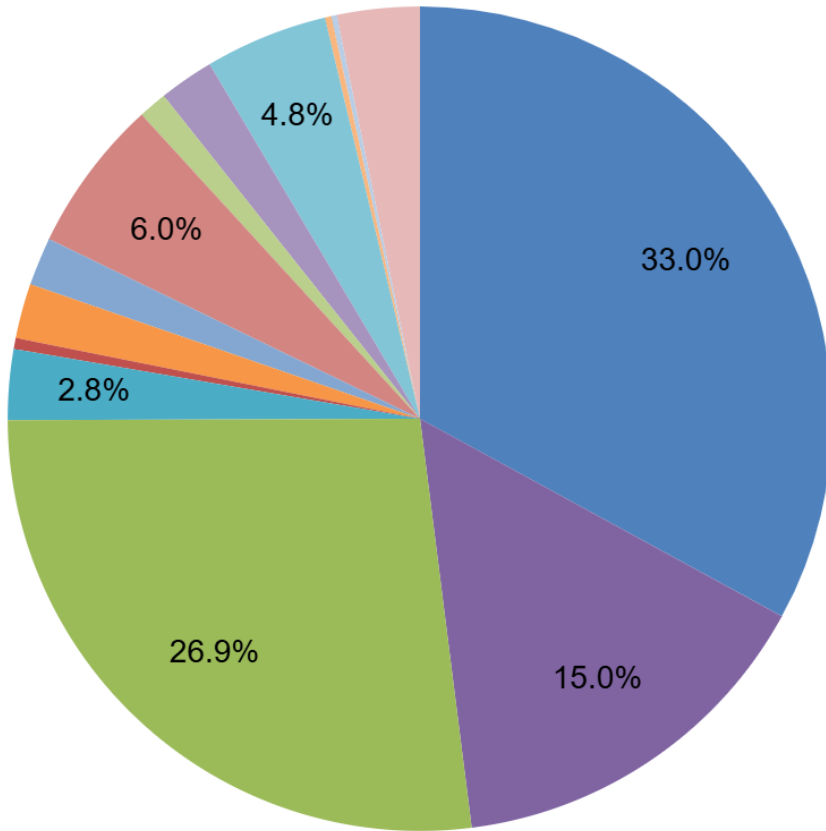
## Expenditures by Function Code



Instruction	\$4,230,915	38.65%
Special Education Instruction	\$1,703,018	15.56%
Special Education Support Services	\$0	0.00%
Support Services - Students	\$212,216	1.94%
Support Services - Instruction	\$862,302	7.88%
School Administration	\$421,240	3.85%
School Administration Support Services	\$294,065	2.69%
District Administration	\$457,148	4.18%
District Administration Support Services	\$363,396	3.32%
Operations and Maintenance of Plant	\$1,530,290	13.98%
Student Activities	\$517,194	4.72%
Community Services	\$0	0.00%
Other Financing Uses	\$355,000	3.24%
<b>TOTAL</b>	<b>\$ 10,946,784</b>	

# Winter Budget Revision - Expenditures

## Expenditures by Object Code



- Certified 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

<b>Certificated Salaries</b>	<b>\$ 3,607,492</b>	<b>32.95%</b>
<b>Non-Certificated Salaries</b>	<b>\$ 1,646,680</b>	<b>15.04%</b>
<b>Employee Benefits</b>	<b>\$ 2,949,745</b>	<b>26.95%</b>
<b>Professional &amp; Technical Services</b>	<b>\$ 302,793</b>	<b>2.77%</b>
<b>Staff Travel</b>	<b>\$ 47,200</b>	<b>0.43%</b>
<b>Student Travel</b>	<b>\$ 235,400</b>	<b>2.15%</b>
<b>Utility Services</b>	<b>\$ 206,400</b>	<b>1.89%</b>
<b>Energy</b>	<b>\$ 659,600</b>	<b>6.03%</b>
<b>Other Purchased Services</b>	<b>\$ 122,593</b>	<b>1.12%</b>
<b>Insurance and Bond Premiums</b>	<b>\$ 235,714</b>	<b>2.15%</b>
<b>Supplies, Materials and Media</b>	<b>\$ 527,397</b>	<b>4.82%</b>
<b>Other Expenses</b>	<b>\$ 27,270</b>	<b>0.25%</b>
<b>Equipment</b>	<b>\$ 23,500</b>	<b>0.21%</b>
<b>Transfer to Other Funds</b>	<b>\$ 355,000</b>	<b>3.24%</b>
<b>TOTAL</b>	<b>\$ 10,946,784</b>	

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

PETERSBURG SCHOOL DISTRICT

District Name **FY25 - Winter Budget Revision**

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				14.99%

\*\* Must be greater than or equal to zero

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

# 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
	10.60%

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

**(Excluded from the 10% Limit)**

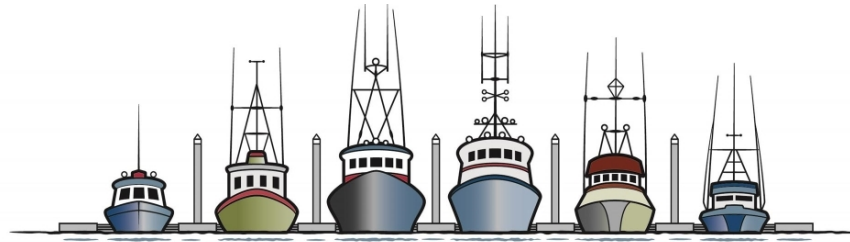
**Total Ending Fund Balance**

\$880,892	\$	706,870	\$ 1,587,762	14.99%
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\$1,130,892	\$	891,870	\$ 2,022,762	

\*\* Must be greater than or equal to zero

Final 2024	\$1,534,411
	16.63%





# PETERSBURG

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## SCHOOL DISTRICT



# Any Questions?

A fiscally responsible budget that supports board goals!

