

Kenai Peninsula Borough School District



JULY 1, 2021- JUNE 30, 2022 SCHOOL YEAR

FY22

COMMUNITY BUDGET MEETING

VIA ZOOM IN MARCH 2021
WWW.KPBSD.ORG



Superintendent John O'Brien

“Although the ESSER II and ESSER III funding is temporary, we are grateful to have this temporary revenue over the next two years so that we can retain our teachers, support staff, and the academic programs that ensure our students receive a high quality education here in KPBSD.”



**Incoming
Superintendent
Clayton Holland
(July 1, 2021)**



Ms. Liz Hayes

Director of Finance

AGENDA

Presentation

- ✓ Use “raise hand” to ask a question in real time; or
 - ✓ Type question in chat
- Note: Chat questions will be answered in Q & A

Q & A via Zoom



Preliminary FY22

General Fund Budget: State of Alaska Revenue

| | FY20 Actual | FY21 Revised | FY22 Preliminary |
|--|-------------------|-------------------|--------------------------|
| State of Alaska Foundation \$5,930 BSA | \$78,773,325 | \$76,181,372 | \$71,118,602 |
| State of Alaska One-Time funding | 2,105,854 | - | - |
| State of Alaska Quality Schools | 286,749 | 290,079 | 272,307 |
| State of Alaska TRS/PERS On-Behalf | <u>10,499,318</u> | <u>10,626,356</u> | <u>10,832,981</u> |
| Total | \$91,665,246 | \$87,097,807 | \$82,223,890 |

- **State of Alaska – Base Student Allocation** at same levels as FY17, FY18, FY19, FY20, FY21 and FY22 - \$5,930
- **Hold Harmless provision:** If a school district's AADM decreased by five percent or more from one fiscal year to the next fiscal year, the school district may use the last fiscal year before the decrease as the base year to offset the decrease.
 - **FY21 75% of the difference in AADM from base year FY20**
 - **FY22 50% of the difference in AADM from base year FY20**



Preliminary FY22 General Fund Budget:



Kenai Peninsula Borough (KPB) REVENUE

| | FY20 Actual | FY21 Revised | FY22 Preliminary |
|-------------------|-------------------|-------------------|--------------------------|
| KPB Appropriation | \$41,440,829 | \$38,637,268 | \$36,637,268 |
| KPB In-Kind | <u>11,048,424</u> | <u>11,362,732</u> | <u>11,362,732</u> |
| Total | \$52,489,253 | \$50,000,000 | \$48,000,000 |



Preliminary FY22 General Fund Budget: REVENUE



| | FY20 Actual | FY21 Revised | FY22 Preliminary |
|-------------------------|------------------|------------------|-----------------------------|
| State Of Alaska | \$91,665,246 | \$87,097,807 | \$82,223,890 |
| Kenai Peninsula Borough | 52,489,253 | 50,000,000 | 48,000,000 |
| Other Revenue* | <u>2,228,295</u> | <u>1,180,000</u> | <u>1,180,000</u> |
| Total Revenue | \$146,382,794 | \$138,277,807 | \$131,403,890 |

***Other Revenue:** E-rate, Medicaid, Interest Earnings and Other Miscellaneous

Preliminary FY22 General Fund Budget: EXPENDITURES

| | | |
|---|----------------------|----------------|
| Salaries (Includes Step Increases) | \$62,388,182 | 46.53% |
| Benefits | 44,381,231 | 33.10% |
| Workers Compensation | 1,251,637 | 0.93% |
| Professional and Technical | 1,223,926 | 0.91% |
| Travel (Includes Extra Curricular Travel) | 759,940 | 0.57% |
| Utilities | 6,853,876 | 5.11% |
| Purchased Services (Includes In-Kind Maintenance and Charter school rent and In-Kind) | 11,673,819 | 8.71% |
| Supplies | 4,387,345 | 3.27% |
| Other Expenses (Includes in-direct from grants) | (206,643) | -0.15% |
| Equipment | 817,799 | 0.61% |
| Transfers to Other Funds – Student Nutrition | <u>550,000</u> | <u>0.41%</u> |
| Total Expenditures | \$134,081,112 | 100.00% |

Preliminary FY22 General Fund Budget: EXPENDITURES



- **Employee salaries are calculated with a step increase**
- **The Healthcare calculation is based on FY21 HDHP rates + 5%**
This amount may be updated at a later date if more information is received
The split for health care is 85/15 per the negotiated agreement
- **A lapse calculation of 2% was used for salaries and benefits**
- **Utilities are based on a 3-year average**
- **Instructional & Office supply and copy budgets updated based on projected enrollment**

Preliminary FY22 General Fund Budget SUMMARY

| | |
|--|----------------------|
| Revenue | \$131,403,890 |
| Expenditures | 133,531,112 |
| Transfer to Other Fund – Student Nutrition | <u>550,000</u> |
| Total Expenditures and Transfers | <u>134,081,112</u> |
| Excess (Deficiency) of Revenues over Expenditures | (\$2,677,222) |

Preliminary FY22 General Fund Budget: Fund Balance

| | <u>FY17 Actual</u> | <u>FY18 Actual</u> | <u>FY19 Actual</u> | <u>FY20 Actual</u> |
|--------------------|--------------------|--------------------|--------------------|-------------------------|
| Non-Spendable | \$2,212,284 | \$2,074,756 | \$1,932,980 | \$2,427,700 |
| Restricted | 2,612,510 | 3,361,630 | 3,267,336 | 2,016,374 |
| Committed | 4,157,085 | 4,289,271 | 5,584,860 | 4,366,075 |
| Assigned | 1,618,721 | 2,802,979 | 1,626,718 | 9,360,559 |
| Unassigned | <u>3,954,326</u> | <u>1,671,218</u> | <u>3,929,885</u> | <u>1,677,222</u> |
| Total Fund Balance | \$14,554,926 | \$14,199,854 | \$16,341,779 | \$19,847,930 |



KPBSD COVID-19 RELATED GRANT FUNDS



- 1. Coronavirus Aid, Recovery and Economic Security (CARES) Act**
 1. Elementary and Secondary School Emergency Relief (ESSER) fund
 1. **\$2,295,953**
 2. March 2020 – June 30, 2021
- 2. Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act**
 1. Elementary and Secondary School Emergency Relief (ESSER II) fund
 1. **\$9,080,405**
 2. March 2020 – June 30, 2023
- 3. American Rescue Plan**
 - a. Elementary and Secondary School Emergency Relief (ESSER III) fund
 - i. **Amount unknown at this time** (3-22-21)
 - ii. July 1, 2021 – June 30, 202(?)

KPBSD COVID-19 RELATED GRANT FUNDS

ESSER \$2,295,953

- **Personal Protection Equipment (PPE)**
- **Student Chromebooks**
- **MiFi's and Data Plans**
- **Electrostatic Sprayers and Disinfectant Tabs**
- **Elementary School Counselors**
- **Smart Start Committee**
- **Zoom Platform licenses**
- **Wireless access points**
- **Touchless Sign-in barcode scanners**
- **Emergency Family Medical Leave and Emergency Paid Sick Leave**



ESSER Grant will be fully expended in FY21
Period of Availability March 13, 2020 – June 30, 2022

KPBSD COVID-19 RELATED GRANT FUNDS ESSER II \$9,088,405

- **Non-Certificated staffing reductions 9.70 FTE from FY21 staffing levels**
- **Certificated staffing reductions 48.30 FTE from FY21 staffing levels**
- **Maintain PTR at current Levels 28 FTE**
- **Elementary School Counselors**
- **Student Success Liaisons**

KPBSD COVID-19 RELATED GRANT FUNDS

ESSER III AMOUNT: TBD

ESSER III – Will be used to maintain staffing levels currently being supported by ESSER II, through the period of availability

20% of the ESSER III funding shall be reserved to address learning loss through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, and comprehensive afterschool programs



Period of Availability July 1, 2021 – June 30, 202(?)



KPBSD Finance Department: go.kpbsd.org/finance

*The mission of the Kenai Peninsula Borough School District
is to empower all learners to positively shape their futures.*

www.kpbsd.org

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