

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Annual Budget

2022-23



**Soldotna, Alaska
99669
www.kpbsd.k12.ak.us**

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

ANNUAL BUDGET

For the Fiscal Year Beginning July 1, 2022
and Ending June 30, 2023

Mr. Clayton Holland, Superintendent of Schools

Prepared by the Finance Department

Elizabeth Hayes
Director of Finance

Jimmy Love
Chief Accountant

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**Kenai Peninsula Borough School District
2022 - 2023 Budget**

TABLE OF CONTENTS

I. EXECUTIVE SUMMARY

Budget Introduction	1
Organizational Component	1
Budget Process.....	2
FY23 Budget Development Calendar	4
Significant Issues.....	6
Enrollment Projections	6
General Fund Revenues and Expenditures	7
Revenue Budget	7
Expenditure Budget	7
Staffing Formulas.....	8
FY23 Expenditure Budget by Function	11
FY23 Budget by Object and Function	12
Major Goals and Objectives	13
Board of Education goals.....	13
District Goals.....	13
Financial Component.....	15
All Governmental Revenues and Expenditures.....	16
Informational Component	17
Enrollment History and Projections.....	17
Capital Projects.....	18
Tax Base and Rate History	18
Performance Results	20
Future Year General Fund Projections.....	25
General Fund Revenue and Expenditure Budget Projections.....	26
Acknowledgments.....	28
ASBO Meritorious Budget Award	29

II. ORGANIZATIONAL SECTION

Borough and School District Relationship	31
Major Goals and Objectives	31
Board of Education Goals.....	32
District Goals	32
District Administration and Management.....	34
School Administration and Management.....	34
Organization Chart	35
Budget Administration and Management	36
Classification of Funds and Account Groups	36
Classification of Revenues and Expenditures	37
Budget Supervision and Oversight.....	38
Budget Process	39
Revenue Budget.....	42
Expenditure Budget	42
KPBSD Map.....	43

III. FINANCIAL SECTION

Classification of Funds and Account Groups	45
Relationship with Kenai Peninsula Borough.....	46
General Fund Revenues and Expenditures	46
Revenue Budget	46
Expenditure Budget	46
Fund Balance.....	47
Combined Budget of Revenues, Expenditures and Changes in Fund Balance,	
Governmental Fund Types, All Funds	48
Governmental Fund Types, Total Revenues vs. Total Expenditures	49
General Fund.....	51
Budget of Revenues, Expenditures by Function and Changes in Fund	
Balances, General Fund	52
Budget of Revenues, Expenditures by Object and Changes in Fund	
Balances, General Fund	53
General Fund Revenue	54
Districtwide Budget Summary by Object for Expense Accounts,	
General Fund	56
District wide Budget Summary by Location for Expense Accounts,	
General Fund	57
Summary of Function Codes by Fund/Location	58
Summary of Object Codes by Fund/Function/Location	
4100 Instruction	60
4200 Special Education - Instruction.....	61
4220 Special Education Support Services - Student	62
4300 Support Services - Student	63
4350 Support Services - Instruction	64
4400 School Administration.....	65
4450 School Administration Support Services	66
4510 District Administration.....	67
4550 District Administration Support Services	68
4600 Operations and Maintenance of Plant	69
4700 Student Activities	70
4900 Transfer to Other Funds	71
Aurora Borealis Charter School.....	72
Chapman	74
Connections	76
Cooper Landing School	78
Fireweed Academy Charter	80
Homer Flex High School.....	82
Homer High.....	84
Homer Middle School	86
Hope Elementary/High.....	88
Kachemak Selo Elementary/High	90
Kaleidoscope Charter School	92
K-Beach Elementary	94
Kenai Alternative High School	96
Kenai Central High.....	98
Kenai Middle School	100
Marathon School.....	102
McNeil Canyon Elementary	104
Moose Pass Elementary.....	106

III. FINANCIAL SECTION (Continued)

Mountain View Elementary	108
Nanwalek Elementary/High	110
Nikiski Middle/Senior High	112
Nikiski North Star Elementary	114
Nikolaevsk Elementary/High	116
Ninilchik Elementary/High	118
Paul Banks Elementary	120
Port Graham Elementary/High	122
Razdolna Elementary/High	124
Redoubt Elementary	126
River City Academy	128
Seward High School	130
Seward Middle	132
Skyview Middle	134
Soldotna Elementary	136
Soldotna High	138
Soldotna Montessori Charter School	140
Soldotna Prep	142
Sterling Elementary	144
Susan B. English	146
Tebughna	148
Tustumena Elementary	150
Voznesenka Elementary/High	152
West Homer Elementary	154
William H. Seward Elementary	156
Board of Education	158
Office of Superintendent	160
Assistant Superintendent Instructional Support	162
Assistant Superintendent Instruction	164
Fiscal Services	166
Planning and Operations	168
Purchasing/Warehouse	170
Human Resources	172
Information Services	174
E-Rate/Tech Plan II	176
Pupil Services	178
Schools and Compliance	180
Districtwide Service	182
Curriculum	184
Secondary Education	186
Elementary Education	188
Nursing Service	190
Communications/Relations	192
Unallocated	194
Special Revenue Funds	197
Food Service	198
Student Transportation	199
Special Revenue Expenditures – Other with Comparative Totals For Prior Years	200

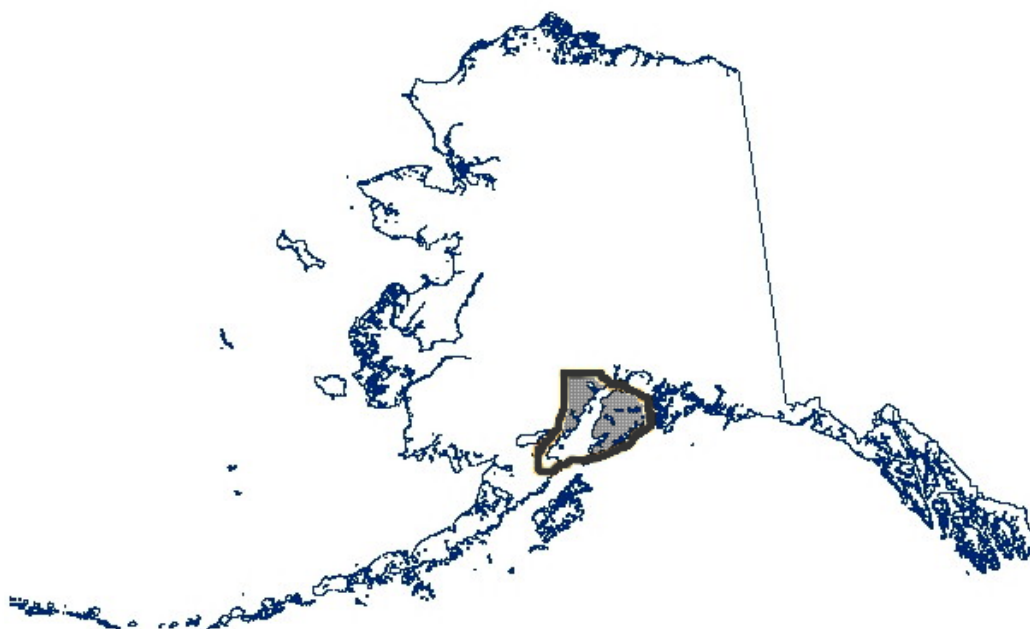
IV. INFORMATIONAL SECTION

Ordinance 2022-19	201
Enrollment History and Projections	205
Enrollment History by School	206

IV. INFORMATIONAL SECTION (continued)

Revenue and Expenditures	207
General Fund Expenditures by Location	208
General Fund Expenditures by Object	210
General Fund Expenditure History by Object Code	212
General Fund Expenditures by Function	214
General Fund Expenditure History by Function	215
General Fund Budget Revenue vs. Expenditures	216
General Fund and Special Revenue Funds, Schedule of Fund Balance	217
Anchorage Consumer Price Index (CPI)	218
General Fund Operating Revenues by Source	219
Local Educational Support and Taxation Information	220
All Governmental Funds Revenue and Expenditure Budget Projections	221
General Fund Revenue and Expenditure Budget Projections	222
Property Tax Levies and Collections – Last Ten Fiscal Years	224
Property Tax Rates and Tax Levies- Direct and Overlapping Governments Last Ten Fiscal Years	225
Assessed Value and Estimated Actual Value of Taxable Property – Last Ten Fiscal Years	226
Ratio of Net Area Wide General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita and Student Capita – Last Ten Fiscal Years	227
General Obligation Bonds	228
Average Daily Membership as Compared to Assessed Valuation Showing Assessed Valuation Support per Student – Last Ten Fiscal Years	229
Average Pupil/Teacher Ratio – Last Ten Fiscal Years	230
KPBSD Standardized Testing	231
Drop Out Rates and Graduation Rates	232
Free and Reduced Lunches	233
General Fund – Staffing in FTE's	234
Staff – All Funds	236
2022-23 Instruction & Office Supply Allocation	237
2022-23 Custodial Supply Allocation	238
2022-23 Copy Allocation	239
Capital Spending and Major Projects	240
Account Structure Components Fund Codes	241
Location Codes	241
Function Codes	242
Object Codes	247
Glossary of Terms	256
Alaska Facts	260

KENAI PENINSULA BOROUGH SCHOOL DISTRICT



EXECUTIVE SECTION



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Assistant Superintendent

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7/11/2022

Members of the Board of Education
Kenai Peninsula Borough School District
Soldotna, Alaska 99669

The Kenai Peninsula Borough School District (KPBSD) presents you with the comprehensive budget for fiscal year 2023. The District Superintendent and Executive Director of Finance assume responsibility for the accuracy of information contained within this document. The budget document and the year-end Annual Comprehensive Financial Report are the primary media for presenting the financial plan and the report of operations to the public.

We welcome the opportunity to present and discuss the instructional, operational, and financial plans in an open forum. We believe community interaction between interested parties leads to improvements benefiting the educational experience of children in the Kenai Peninsula Borough School District.

A concerted effort has been made to continue to improve the readability of our budget document while conforming to requirements set forth in the Alaska Department of Education Uniform Chart of Accounts and Account Code Descriptions for Public School Districts and Association of School Business Officials International (ASBO). This effort resulted in the district's receipt of the Association of School Business Officials International (ASBO) Meritorious Budget Award (MBA) in fiscal year 2022. The Kenai Peninsula Borough School District is proud to be one of only 134 recipients nationally and 1 of 2 Alaskan districts to have been awarded the MBA in fiscal year 2022.

Organizational Component

The Kenai Peninsula Borough was incorporated into a second-class borough on January 1, 1964. This form of government includes an elected mayor and a nine-member assembly. The District encompasses the same geographic territory as the Borough and is roughly 25,600 square miles in size. There are 42 schools operating in 21 communities ranging in size from approximately 10 students to some with over 500 students. The district has urban schools, as well as the truly rural, with locations accessible only by air or by boat.

Pursuant to Alaska Statute 29.35.160. Education, the Kenai Peninsula Borough has the responsibility for establishing, maintaining, and operating a system of public schools. The Kenai Peninsula Borough has delegated the administrative responsibilities to the Kenai Peninsula Borough School District, Board of Education.

The Kenai Peninsula Borough School District is operated as a component unit of the Kenai Peninsula Borough and is governed by a nine-member school board with members elected by district and complemented by a non-voting student representative. Financial data for the school district is also reported in the Kenai Peninsula Borough Budget and Comprehensive Annual Financial Report.

The Superintendent administers the District with the help of an Administrative Leadership Team and input from site-based councils representing the schools.

In the State of Alaska, the number of students enrolled in a district during the 20-school day count period is the basis for computing the Average Daily Membership (ADM) that is used to calculate the amount of state funding provided to each district.

Board of Education

Mr. John Kelly, President
Ms. Debbie Cary, Vice President
Mr. Jason Tauriainen, Clerk
Ms. Penny Vadla, Treasurer
Ms. Jennifer Waller, Member
Mr. Tim Daugharty, Member
Ms. Virginia Morgan, Member
Mr. Matt Morse, Member
Ms. Patti Truesdell, Member
Ms. Neviya Reed, Student Representative

Administrative Cabinet

Mr. Clayton Holland, Superintendent
Ms. Kari Dendurent, Assistant Superintendent of Instruction

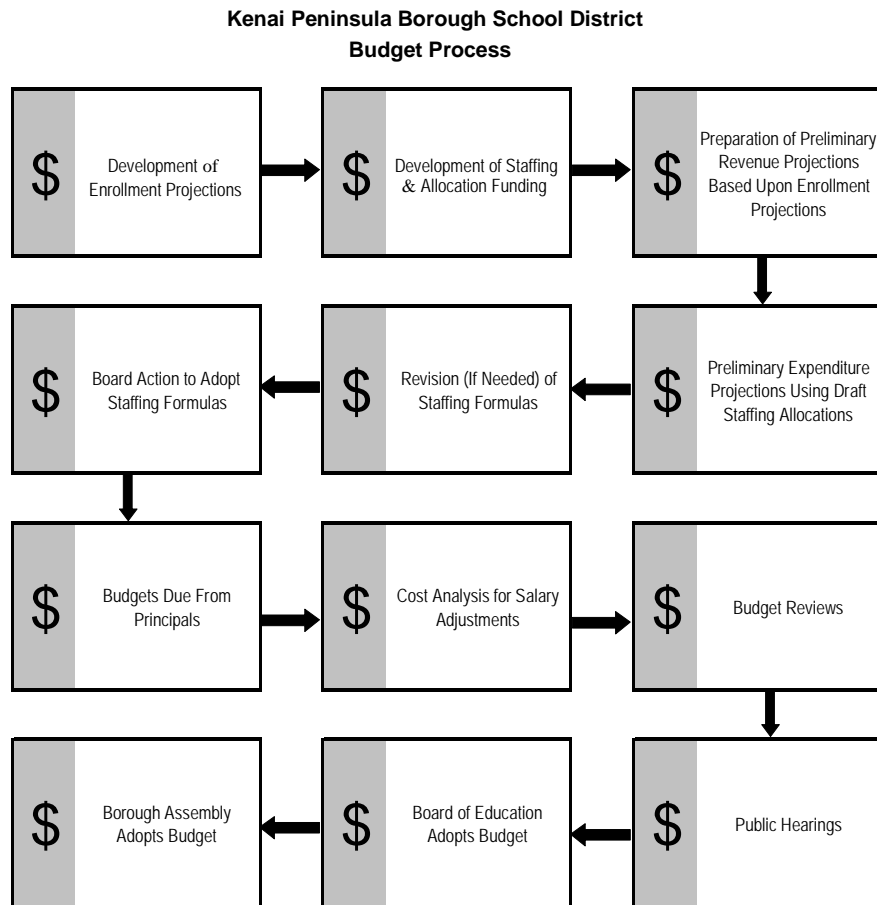
Budget Process

The budget process is comprised of five distinct components: planning, preparation, adoption, implementation, and evaluation.

The planning and preparation phases began with building administrators submitting their enrollment forecasts in October 2021 for the FY23 school year. At the same time, district administration also prepared enrollment forecasts. A straight-line movement of students advancing in grade was used as the model for forecasting, along with input from principals and other local stakeholders to generate the estimate of 8,429 students enrolled for FY23. This student enrollment forecast, which is the basis for budget development, was presented to the School Board in December 2021. It is important to note that in October 2021, the district OASIS student count reported 8,309.53 students enrolled, which was over the projection for FY22 of 7,861. The increase in FY22 brought the total loss in enrollment to over 2,067 students since FY98, from the district peak of 10,376.84 students. Enrollment is a significant factor in developing revenue projections for this and future budgets.

The review and adoption process started in November 2021. Community members, building administrators, District Office administrators, Borough Assembly members and School Board members provided input. The budget was analyzed and modified to address the needs of the District while balancing expenditures to available revenue. In February, budget presentation meetings were held in-person and via Zoom.

The initial budget was approved by the School Board on April 11, 2022. The Kenai Peninsula Borough School District, Board of Education, is required by Alaska law to adopt and submit an annual budget to the Kenai Peninsula Borough Assembly by May 1 of each year for approval by the Assembly. Within 30 days after receipt of the School District budget, the Borough Assembly must determine the total amount of funds to be made available from local sources for school purposes and must furnish the Board of Education with a statement of this amount. By May 31, the Assembly must appropriate the local share of funding. Any subsequent changes to the local effort portion of the School District budget must be authorized by the Borough Assembly.



Implementation of the budget is effective on July 1, 2022, marking the beginning of fiscal year 2023, which will run through June 30, 2023.

FY23 Preliminary Budget Development Calendar

August 2021						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

2nd - Board Meeting

September 2021						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

13th - Board Meeting

27th - Start of 20-Day OASIS Count

October 2021						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

1st - Projected Enrollment Deadline for Schools

4th - Board Meeting

5th - Board Work Session

22nd - End of 20-Day OASIS Count

November 2021						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

1st - Board Meeting

5th - FY22 Actual Enrollment Report Due to DOEED

5th - FY23 Projected Enrollment Report Due to DOEED

8th - FY23 Staffing Projections and Site Budget Formulations Begin

December 2021						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

6th - Enrollment Information Reported to Board

January 2022						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

10th - FY23 Preliminary Budget Information to Board

11th - Board Worksession - FY23 Budget Discussion

February 2022						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

7th - Board Meeting
 15th - Public Budget Forum - Homer High School
 16th - Public Budget Forum - Kenai Central High School
 24rd - Public Budget Forum - Seward High School

March 2022						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

14th - School Board Meeting - FY23 Budget Recommendation

April 2022						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

4th - School Board Meeting - Present FY23 Budget for Approval
 *5th - Final KPBSD Budget Information to Borough Assembly

May 2022						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

2nd - School Board Meeting
 *3rd - Ordinance Introduced at Borough Assembly (possible date)
 *17th - Borough Assembly Resolution (possible date)

June 2022						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

6th - School Board Meeting
 *7th - Borough Assembly Ordinance Vote (possible date)

*Tentative dates that are subject to change. The Borough Assembly sets their 2022 meeting dates late in the calendar year, so meeting dates for 2022 are not available at this time.

The KPBSD School Board, in partnership with site councils and community members, acting as the Budget Development committee.

Alaska Statute Sec. 14.14.060. Relationship between the borough school district and borough; finances and buildings. (c) Except as otherwise provided by municipal ordinance, the borough school board shall submit the school budget for the following school year to the borough assembly by May 1 for approval of the total amount. Within 30 days after receipt of the budget, the assembly shall determine the total amount of money to be made available. If the assembly does not, within 30 days, furnish the school board with a statement of the support to be made available, the amount requested in the budget is automatically approved. Except as otherwise provided by municipal ordinance, by June 30, the assembly shall appropriate the amount to be made available from local sources from money available for the purpose.

Significant Issues

The financial condition of the school district is, and will continue to be, a pressing concern for the future. The State Public School Funding Program sets the amount of general school funding (foundation funding) the School District receives from the State, and it also sets a limit on the amount that can be raised from local sources under an equalization section of the formula. The Kenai Peninsula Borough is the local funding source for the District, and for many years, the School District was consistently funded to the maximum allowed from local governmental funding (the cap).

The state budget, passed by the legislature and signed by the Governor, funded the foundation formula with a BSA of \$5,930 per student. In additions to the funding provided through the foundation formula, the State passed House bill 281 providing one-time funds outside the formula in the amount of \$57 million. The projected amount of funding for our District is \$3.8 million.

On June 7, 2022, the Kenai Peninsula Borough passed Ordinance 2022-19 appropriating funds for fiscal year 2023. KPB Funding for FY23 is \$39,741,388 for appropriation and \$12,822,896 for in-kind services totaling \$52,564,284. Kenai Peninsula Borough could provide additional funding if the revenue comes in higher than projected.

The legislature has yet to come up with a long-term fiscal plan. The State of Alaska relies on oil for about 90% of the state's revenue stream. Since oil fluctuates, there is a real need for the state to develop diversified revenue streams as part of a long-term fiscal plan. There is discussion and debate, but apparently, not the political will to move forward with a restructuring of current reserves for a sustainable draw, implementing an income tax or state sales tax, revising use taxes, revising the oil and gas production taxes or credits or any other revisions to the revenue budget.

Enrollment Projections

The process that was used to project the FY23 enrollment is based on a straight-line projection for most schools as of November 5, 2021. The steps involved in formulating the enrollment projection of 8,429 were:

- Grades at each school site were moved ahead one grade level (except charter schools).
- Charter school enrollment projections are in concert with the contractual agreement between the School District and the charter school.
- AR 6183 (c) notes the enrollment staffing/funding for Homer Flex, Kenai Alternative, and Marathon.
- Kindergarten enrollment was based on the average of actual enrollment for FY20, FY21 and FY22 and administrator recommendations.
- Sites affected by feeder schools were adjusted appropriately.

Changes in enrollment have a dramatic impact on the District's Public School Funding Program revenue from the State.

General Fund Revenues and Expenditures

Revenue Budget

The revenue budget of \$137,935,408 based on the enrollment projection of 8,429. State funding through the foundation formula remains at the FY17, FY18, FY19, FY20, FY21, and FY22 BSA level of \$5,930.

The Kenai Peninsula Borough funding, also known as local effort, brings the total local funding to \$52,564,284 for FY23. A portion of the local effort is provided as In-Kind Services in the amount of \$12,822,896.

Federal funding, from historical sources, is expected to continue at reduced levels; the budget was prepared with the most current information available from the Department of Education and Early Development. Costs of labor, retirement benefits, health care, property and liability insurance, and energy continue to increase.

The District hopes to receive continued legislative assistance through “on-behalf” payments made directly to the Division of Retirement on behalf of the District to cover part of the District’s Teachers’ Retirement System (TRS) and Public Employees’ Retirement System (PERS) unfunded liability. However, as this assistance is awarded annually; there is concern about the State’s long term ability to continue this assistance.

Expenditure Budget

The expenditure budget of \$137,935,408 is based on the enrollment projection of 8,429 students and other consideration noted below.

Accounts not under site administrator control include salary, benefit, and utility (water, sewer, garbage, electricity, fuel for heating, and telephone) accounts. These budgets were developed by district office staff.

The FY23 budget was developed based on the following significant elements:

- Change to salary and benefit budgeting process to account for more of the anticipated reductions from year to year due to hiring less experienced employees to replace retirees.
- Healthcare was calculated using the FY22 High Deduction Health Plan rates + 5%.
- Salary and benefit accounts have been adjusted for staffing needed according to the enrollment projection. Employees have been stepped on the salary schedules and employer-paid benefits include 22% for PERS and 12.56% for TRS. Salary and benefit costs comprise just over 80% of this budget.
- The FY23 Budget reflects employer-paid amount per covered employee of \$27,965 for employees on the High Deductible Health Plan. The Health Care Plan Committee, through the collective bargaining agreements, is tasked with overseeing cost containment of the health care program. Employer-paid health care benefits comprise approximately 17% of the budget and 21% of the total salary and benefit amount.

- Schools are staffed based on staffing formulas that fit their size and configuration as follows:

CERTIFIED FORMULAS:

ELEMENTARY SCHOOLS GRADES K-6 >=250

Elementary Classroom	Kindergarten 1:20.5 pupil/teacher ratio Grades 1-3 1:22.5 pupil/teacher ratio Grades 4-6 1:24.5 pupil/teacher ratio
Elementary Specialists	1.5 FTE if enrollment <270 2.0 FTE if enrollment 270-345 2.5 FTE if enrollment 346-409 3.0 FTE if enrollment >=410
Elementary Intervention	.50 FTE if enrollment 200-350 1.00FTE if enrollment >350

ELEMENTARY SCHOOLS GRADES K-6 100-249

Elementary Classroom	1:19.5 pupil/teacher ratio
Elementary Specialists	1.0 FTE per school
Elementary Intervention	.50 FTE per school

HIGH SCHOOL/MIDDLE SCHOOL

Secondary Classroom	1:30 pupil/teacher ratio Grades 9-12 1:25 pupil/teacher ratio Grades 7-8
Secondary Program Staffing	15% of classroom allocation
Secondary Counseling	1:250 pupil/teacher ratio Grades 9-12 1:350 pupil/teacher ratio Grades 7-8
Secondary Library	.50 FTE if enrollment >=200 1.0 FTE if enrollment >=600
Secondary AD	.50 FTE if enrollment >250 (High Schools only)
Secondary Read 180	.50 FTE if Grades 7-8 enrollment 80-150 1.0 FTE if Grades 7-8 enrollment >150
Secondary Intervention	.50 FTE (Middle School only)

SMALL SCHOOLS<200

Small Schools Elementary Classroom	1:17.5 pupil/teacher ratio Grades K-6 (1.0 FTE minimum) if ADM <25
Small Schools Elementary Specialists	1.0 FTE if Grade K-6 enrollment >100
Small Schools Secondary Program Staffing	1.0 FTE if Grades 7-12 enrollment 8-20 2.0 FTE if Grades 7-12 enrollment 21-40 1:19.5 pupil/teacher ratio if Grades 7-12 enrollment > 40
Small Schools Intervention	.50 FTE if enrollment >= 75 (K-6 and K-8 schools only)

SUPPORT FORMULAS:

ELEMENTARY SCHOOLS GRADES K-8

Elementary Custodian	Average of 1.0 FTE/20,000 Square Feet and 1:125 pupil/custodian ratio
Elementary Secretary	1.0 FTE if enrollment < =275 1:275 pupil/secretary ratio if enrollment >275
Elementary Library Aide	.38 FTE if Grades K-6 enrollment < =275 .44 FTE if Grades K-6 enrollment > =276

HIGH SCHOOL

High School Custodian	Average of 1.0 FTE/22,000 Square Feet and 1:200 pupil/custodian ratio
High School Secretary	1:250 pupil/secretary ratio
High School Bookkeeper	1.0 FTE per school
High School Counseling Assistant	.50 FTE if enrollment 200-400 1.0 FTE if enrollment >400
High School Library Aide	.44 FTE per school

MIDDLE SCHOOL

Middle School Custodian	Average of 1.0 FTE/22,000 Square Feet and 1:200 pupil/custodian ratio
Middle School Secretary	1:200 pupil/secretary ratio, .88 FTE minimum
Middle School Counseling Assistant	.50 FTE if enrollment 200-400 1.0 FTE if enrollment >400
Middle School Library Aide	.44 FTE per school

SMALL SCHOOLS <100

Small School Custodian	Average of 1.0 FTE/18,000 Square Feet and 1:100 pupil/custodian ratio, .25 FTE minimum
Small School Secretary	.88 FTE per school

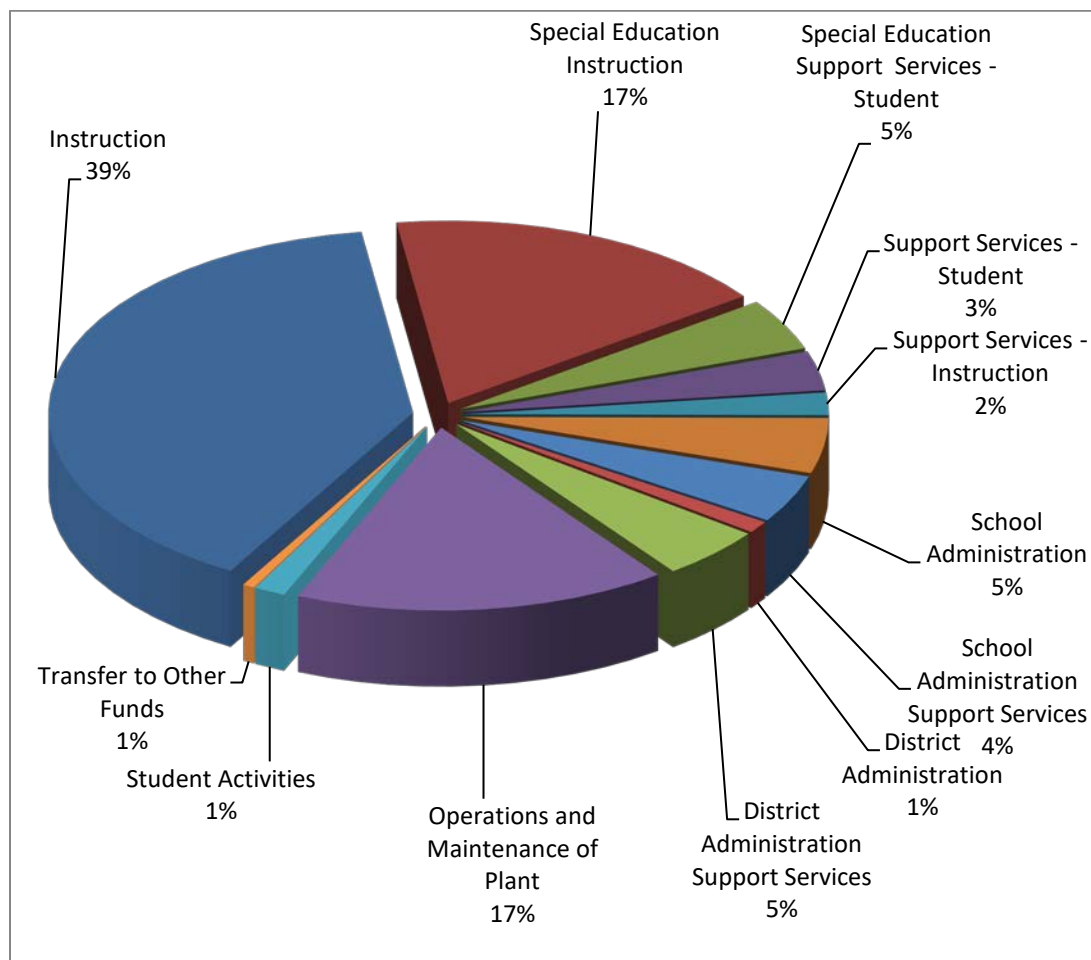
SMALL SCHOOLS >100 WITH HIGH SCHOOL

Small School Custodian	Average of 1.0 FTE/18,000 Square Feet and 1:100 pupil/custodian ratio
Small School Secretary	1.0 FTE if enrollment <225 1.5 FTE if enrollment >= 225

- Supply and copy budgets have been adjusted based on the enrollment projection.
- Utility budgets have been rolled forward with few adjustments. All utility budgets will be monitored for possible changes during the budget revision cycle. Utilities comprise approximately 5% of the budget.
- Budgets for property, liability, stop-loss insurance and worker's compensation costs, which are received as In-Kind Services from the Kenai Peninsula Borough, include the most recent insurance premium estimates.
- Fund transfers are included for the Student Nutrition program in the amount of \$550,000 and to Student Activities for extra-curricular travel \$145,000.
- Equipment budgets for FY23 include:
 - Equipment to support Connections program.
 - Equipment to maintain technology infrastructure through the Technology Plan.
 - Equipment for students with special needs and compliance with ADA.

Expenditure Summary by Function	Current 2021-22 Budget	2022-23 Budget
Instruction	\$ 60,268,738	\$ 56,918,544
Special Education Instruction	21,736,131	22,741,359
Special Education Support Services - Student	6,161,505	6,015,728
Support Services - Student	4,417,330	4,592,906
Support Services - Instruction	2,912,231	2,622,514
School Administration	6,106,592	6,433,749
School Administration Support Services	5,059,290	5,600,195
District Administration	1,414,599	1,381,546
District Administration Support Services	6,509,750	6,405,447
Operations and Maintenance of Plant	21,283,838	22,697,086
Student Activities	1,803,507	1,831,334
Transfer to Other Funds	695,000	695,000
Total General Fund Expenditures	\$ 138,368,511	\$ 137,935,408

The following graph depicts the functional allocation of the FY23 General Fund expenditure budget in accordance with the State of Alaska Chart of Accounts:



FY23 Budget by Object and Function

		Certificated Salaries	Non-Certificated Salaries	Benefits	Professional Technical	Travel	Utilities	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Fund Transfer	Total
Instruction	Sum of Amount	29,972,023	3,065,403	18,618,308	100,000	122,857	270,005	538,215	2,637,302	165,745	1,428,686		56,918,544
	% of Object	62.50%	16.10%	42.36%	8.01%	20.64%	3.97%	4.33%	70.56%	693.32%	97.61%		41.26%
	% of Function	52.66%	5.39%	32.71%	0.18%	0.22%	0.47%	0.95%	4.63%	0.29%	2.51%		100.00%
Special Education Instruction	Sum of Amount	7,540,838	4,863,137	9,889,803	223,894	35,917		3,200	153,570	31,000			22,741,359
	% of Object	15.72%	25.55%	22.50%	17.93%	6.03%		0.03%	4.11%	129.67%			16.49%
	% of Function	33.16%	21.38%	43.49%	0.98%	0.16%		0.01%	0.68%	0.14%			100.00%
Special Education Support Services - Student	Sum of Amount	2,853,976	461,493	2,112,084	438,400	78,255	5,000	3,575	52,505	10,440	0		6,015,728
	% of Object	5.95%	2.42%	4.81%	35.11%	13.14%	0.07%	0.03%	1.40%	43.67%	0.00%		4.36%
	% of Function	47.44%	7.67%	35.11%	7.29%	1.30%	0.08%	0.06%	0.87%	0.17%	0.00%		100.00%
Support Services Student	Sum of Amount	1,068,266	1,427,760	1,965,809		63,980	803	6,700	53,088	6,500			4,592,906
	% of Object	2.23%	7.50%	4.47%		10.75%	0.01%	0.05%	1.42%	27.19%			3.33%
	% of Function	23.26%	31.09%	42.80%		1.39%	0.02%	0.15%	1.16%	0.14%			100.00%
Support Services Instruction	Sum of Amount	883,168	437,127	972,507	28,000	37,379	10,366	8,970	229,002	15,995			2,622,514
	% of Object	1.84%	2.30%	2.21%	2.24%	6.28%	0.15%	0.07%	6.13%	66.91%			1.90%
	% of Function	33.68%	16.67%	37.08%	1.07%	1.43%	0.40%	0.34%	8.73%	0.61%			100.00%
School Administration	Sum of Amount	4,207,587	13,581	2,095,674		81,755			9,700	25,452			6,433,749
	% of Object	8.77%	0.07%	4.77%		13.73%			0.26%	106.47%			4.66%
	% of Function	65.40%	0.21%	32.57%		1.27%			0.15%	0.40%			100.00%
School Administration Support Services	Sum of Amount		2,284,365	2,591,639		1,800	668,600	250	40,039	13,502			5,600,195
	% of Object		12.00%	5.90%		0.30%	9.84%	0.00%	1.07%	56.48%			4.06%
	% of Function		40.79%	46.28%		0.03%	11.94%	0.00%	0.71%	0.24%			100.00%
District Administration	Sum of Amount	330,953	304,789	377,456	145,000	84,945	18,700	46,400	36,395	36,908			1,381,546
	% of Object	0.69%	1.60%	0.86%	11.61%	14.27%	0.28%	0.37%	0.97%	154.39%			1.00%
	% of Function	23.96%	22.06%	27.32%	10.50%	6.15%	1.35%	3.36%	2.63%	2.67%			100.00%
District Administration Support Services	Sum of Amount	141,678	2,520,139	1,837,014	313,273	71,827	27,952	1,562,142	228,159	-329,737	33,000		6,405,447
	% of Object	0.30%	13.24%	4.18%	25.09%	12.06%	0.41%	12.57%	6.10%	-1379.31%	2.25%		4.64%
	% of Function	2.21%	39.34%	28.68%	4.89%	1.12%	0.44%	24.39%	3.56%	-5.15%	0.52%		100.00%
Operations and Maintenance of Plant	Sum of Amount		3,215,865	3,165,608		8,650	5,795,668	10,216,233	293,062		2,000		22,697,086
	% of Object		16.89%	7.20%		1.45%	85.27%	82.22%	7.84%	0.00%	0.14%		16.45%
	% of Function		14.17%	13.95%		0.04%	25.53%	45.01%	1.29%	0.00%	0.01%		100.00%
Student Activities	Sum of Amount	958,830	443,169	328,346		8,000		40,000	4,888	48,101			1,831,334
	% of Object	2.00%	2.33%	0.75%		1.34%		0.32%	0.13%	201.21%			1.33%
	% of Function	52.36%	24.20%	17.93%		0.44%		2.18%	0.27%	2.63%			100.00%
Fund Transfers	Sum of Amount											695,000	695,000
	% of Object											100.00%	0.50%
	% of Function											100.00%	100.00%
Total Sum of Amount		47,957,319	19,036,828	43,954,248	1,248,567	595,365	6,797,094	12,425,685	3,737,710	23,906	1,463,686	695,000	137,935,408
Total % of Object		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
% of Total Budget		34.77%	13.80%	31.87%	0.91%	0.43%	4.93%	9.01%	2.71%	0.02%	1.06%	0.50%	100.00%

Major Goals and Objectives

The budget is a reflection of the Kenai Peninsula Borough School District Board of Education's beliefs, goals, and strategies. The mission of the Kenai Peninsula Borough School District is to empower all learners to positively shape their futures. The School Board annually defines goals.

Board of Education Goals

Board goals for FY23 were set at the July 11, 2022 board meeting. Board goals for FY23 are:

- 1) Strengthen relationships by fostering active engagement and involvement with families and communities.
- 2) Cultivate student success with an emphasis on literacy, career and technical education (CTE) and citizenship.
- 3) Support and build partnerships with businesses and the community while increasing collaboration on facility usage.

District Goals

2022-2027 KPBSD Strategic Plan

Mission: Supporting students in life success.

Vision: Every KPBSD student will be a lifelong learner who will graduate with the knowledge, skills, integrity, perseverance, and community connectedness needed to pursue their passions and desired post-secondary opportunities.

Core Values:

Community – We are welcoming to all and to accomplish our goals through collaboration; ensuring the work honors and reflects our diverse voices and values.

Perseverance – We are committed to instilling a strong work ethic in students, providing multiple opportunities to succeed while encouraging them to keep striving for greater and greater achievement.

Academic Excellence – We will support and engage students in their learning in order for them to demonstrate the abilities to perform, achieve and excel in scholastic activities.

Integrity – We will provide students the skills and the experiences to become honest and exhibit strong moral principles.

Priorities:

Priority One: Student Success – Our Why: Student success is our our critical commitment – it represents our promise to provide academic excellence for all. KPBSD ensures all students have equitable access to and engagement with programs and supports that reduce barriers to learning.

Priority Two: School Climate and Safety – Our Why: A positive school climate – where students feel a sense of safety and belonging where relational trust prevails – improves academic achievement, test scores, grades and engagement and helps reduce the negative effects of poverty on academic achievement.

Priority Three: Family and Community Engagement – Our Why: Family and community engagement in schools contributes to positive student outcomes, including improved child and student achievement, decreased disciplinary issues, improved parent-teacher, and teacher-student relationships and improved school environment.

Priority Four: - Workforce Development – Our Why: Workforce development leads to prosperous employees, schools, and local communities. By training, and upskilling our workforce, our district can enjoy happier staff, lower turnover, and exciting growth opportunities.

Priority Five: Organizational and Resource Management – Our Why: Organizational and Resource Management represents the conscious commitment to align the district as one team, unified in a singular commitment to support all schools, students, and families, and build a culture of continuous improvement centered on designing equitable systems for school and instructional improvement.

**Kenai Peninsula Borough School District
General Fund
Staff by Functional Category**

	Actual FTE FY22	Projected FTE FY23	Difference
Regular Instruction	440.35	473.25	32.90
Special Education - Instruction	229.14	228.49	-0.65
Special Education Support Services - Students	40.96	41.61	0.65
Support Services - Students	48.28	49.28	1.00
Support Services - Instruction	22.07	22.07	0.00
School Administration	33.60	36.40	2.80
School Administration Support Services	75.92	80.05	4.13
District Administration	4.00	4.00	0.00
District Administration Support Services	16.50	16.50	0.00
Operations and Maintenance of Plant	69.20	73.20	4.00
Student Activities	2.00	2.00	0.00
	<u>982.02</u>	<u>1026.85</u>	<u>44.83</u>

In general, changes to staffing result from changes in student enrollment numbers.

Financial Component

The Kenai Peninsula Borough School District receives revenue from the State of Alaska, the Kenai Peninsula Borough and the Federal Government. The majority of these funds are in the General Fund and comes as a result of the “Foundation” program jointly funded by the State of Alaska and the Kenai Peninsula Borough, with about 2/3 from the state and 1/3 from the borough. Borough-provided maintenance and insurance of buildings are required to be reflected in the general operating fund and are reported as “in-kind” revenue and expenditures.

Other forms of revenue are received in the form of categorical grants to fund specific programs and are recorded in the “Special Revenue” funds such as Pupil Transportation, and Food Services, twenty-five funds in all. Activities of the General Fund and the Special Revenue Funds are included in the annual appropriating budget.

Alaska Statute 14.14.060 states a Borough can establish a centralized treasury and is responsible for major rehabilitation, construction, and major repair of school buildings. The Kenai Peninsula Borough provides for new and capital construction, debt service, centralized treasury, building maintenance, and the cost of property and fire insurance for school facilities. All physical plant, bonded debt, capital improvement funds, tax levies, tax collection, maintenance of buildings, and insurance of buildings are accounted for by the Kenai Peninsula Borough and are reflected in their budget. As of June 30, 2022, the Borough recorded \$24,640,000 in outstanding general obligation school debt.

Since the Borough and School District operate a centralized treasury under the control of the Borough, all cash management functions are handled by the Borough except bank reconciliation of the School District zero balance payroll and accounts payable accounts and the food service/pupil activity fund bank account.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
All Governmental Funds Revenue and Expenditure Budget Projections

	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Budget	FY23 Budget	FY24 Estimate	FY25 Estimate	FY26 Estimate
Governmental Fund Revenues								
General Fund Revenues	\$ 142,363,184	\$ 146,618,608	\$ 138,277,807	\$ 131,403,890	\$ 137,935,408	\$ 139,877,965	\$ 139,877,965	\$ 139,877,965
Food Service Fund Revenues	3,159,875	3,060,187	3,229,904	3,278,002	3,429,904	3,377,103	3,428,145	3,428,145
Student Transportation Fund Revenues	7,996,818	7,801,442	7,848,393	7,944,438	7,404,564	8,070,813	8,070,813	8,070,813
Governmental Fund Revenues	<u>\$ 153,519,877</u>	<u>\$ 157,480,237</u>	<u>\$ 149,356,104</u>	<u>\$ 142,626,330</u>	<u>\$ 148,769,876</u>	<u>\$ 151,325,881</u>	<u>\$ 151,376,923</u>	<u>\$ 151,376,923</u>
Governmental Fund Expenditures								
General Fund Expenditures	\$ 139,471,259	\$ 142,248,037	\$ 145,835,310	\$ 133,531,112	\$ 137,240,408	\$ 139,985,216	\$ 142,784,920	\$ 145,640,619
Food Service Fund Expenditures	3,596,804	3,913,508	3,979,904	4,030,667	4,234,888	4,191,740	4,274,701	4,274,701
Student Transportation Fund Expenditures	7,964,944	7,985,095	8,008,282	8,168,448	8,036,690	8,498,453	8,668,421	8,668,421
Total Governmental Fund Expenditures	<u>\$ 151,033,007</u>	<u>\$ 154,146,640</u>	<u>\$ 157,823,496</u>	<u>\$ 145,730,227</u>	<u>\$ 149,511,986</u>	<u>\$ 152,675,409</u>	<u>\$ 155,728,042</u>	<u>\$ 158,583,741</u>
General Fund Revenues Over (Under) Expenditures	2,891,925	4,370,571	(7,557,503)	(2,127,222)	695,000	(107,251)	(2,906,955)	(5,762,654)
Transfers Out	(750,000)	(864,420)	(750,000)	(550,000)	(550,000)	(795,906)	(811,824)	(811,824)
Net Change in Fund Balance	<u>2,141,925</u>	<u>3,506,151</u>	<u>(8,307,503)</u>	<u>(2,677,222)</u>	<u>145,000</u>	<u>(903,157)</u>	<u>(3,718,779)</u>	<u>(6,574,478)</u>
General Fund Balance, Beginning of Year	14,199,855	16,341,780	19,847,931	11,540,428	8,863,206	9,008,206	8,105,049	4,386,270
General Fund Balance, End of Year	<u>\$ 16,341,780</u>	<u>\$ 19,847,931</u>	<u>\$ 11,540,428</u>	<u>\$ 8,863,206</u>	<u>\$ 9,008,206</u>	<u>\$ 8,105,049</u>	<u>\$ 4,386,270</u>	<u>\$ (2,188,208)</u>
Special Revenue Fund Revenues Over (Under) Expenditures	(405,055)	(1,036,974)	(909,889)	(976,675)	(1,437,110)	(1,242,277)	(1,444,164)	(1,444,164)
Transfers in	750,000	864,420	750,000	550,000	550,000	795,906	811,824	811,824
Net Change in Fund Balance	<u>344,945</u>	<u>(172,554)</u>	<u>(159,889)</u>	<u>(426,675)</u>	<u>(887,110)</u>	<u>(446,371)</u>	<u>(632,340)</u>	<u>(632,340)</u>
Special Revenue Fund Balance, Beginning of Year	2,115,553	2,460,498	2,287,944	2,128,055	1,701,380	814,270	367,899	(264,441)
Special Revenue Fund Balance, End of Year	<u>\$ 2,460,498</u>	<u>\$ 2,287,944</u>	<u>\$ 2,128,055</u>	<u>\$ 1,701,380</u>	<u>\$ 814,270</u>	<u>\$ 367,899</u>	<u>\$ (264,441)</u>	<u>\$ (896,781)</u>
Total Governmental Fund Balance, Beginning of Year	16,315,408	18,802,278	22,135,875	13,668,483	10,564,586	9,822,476	8,472,948	4,121,829
Total Governmental Fund Balance, End of Year	<u>\$ 18,802,278</u>	<u>\$ 22,135,875</u>	<u>\$ 13,668,483</u>	<u>\$ 10,564,586</u>	<u>\$ 9,822,476</u>	<u>\$ 8,472,948</u>	<u>\$ 4,121,829</u>	<u>\$ (3,084,989)</u>

Assumptions:

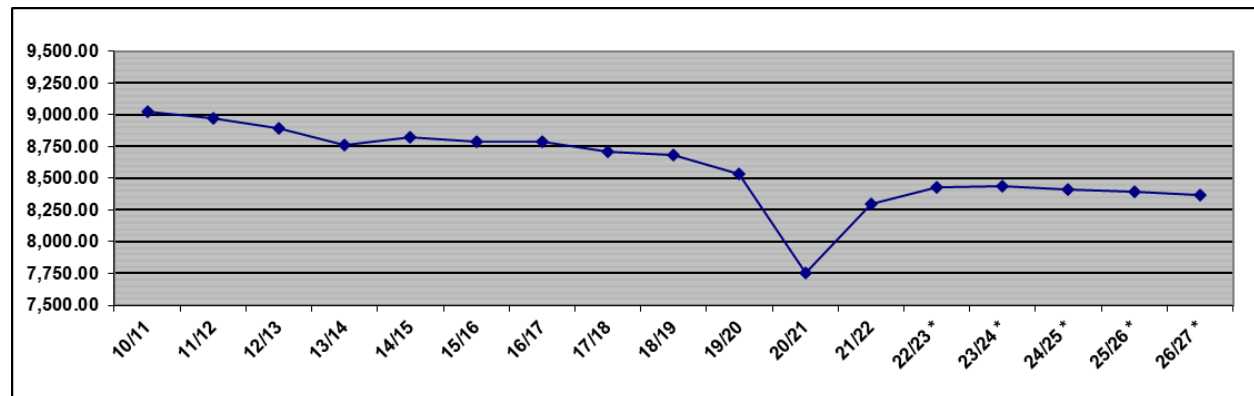
- FY23, FY24 and FY25 based on no change in assessed valuation or other General Fund revenues (except for state funding, due to enrollment)
- FY23, FY24 and FY25 Pupil Transportation Fund and Other Governmental Funds estimates assume revenues offset expenditures each year

Informational Component

FY11-FY22 OASIS Enrollment History and FY23-FY27 Future Projections

Year	PreSch	K	1	2	3	4	5	6	7	8	9	10	11	12	Enroll	Growth
10/11	6.90	681.79	665.85	656.65	666.70	657.40	629.65	706.24	696.60	727.03	695.31	723.72	746.94	764.28	9,025.06	-1.31%
11/12	27.57	663.65	653.35	664.45	658.70	655.60	672.35	634.32	708.19	693.46	726.80	685.81	703.10	822.22	8,969.57	-0.61%
12/13	22.99	691.25	661.95	651.30	688.10	687.15	660.45	674.45	630.95	722.45	701.35	731.90	664.75	703.02	8,892.06	-0.86%
13/14	21.92	691.15	667.15	659.80	644.10	661.80	669.95	650.05	671.19	636.41	696.30	682.86	731.84	676.00	8,760.52	-1.48%
14/15	21.92	698.29	691.70	675.45	664.16	642.55	678.01	693.20	654.60	682.01	639.16	685.71	669.90	731.21	8,827.87	0.77%
15/16	28.13	662.45	696.85	688.74	688.70	673.60	655.20	680.01	676.50	667.00	674.75	624.76	681.65	689.26	8,787.60	-0.46%
16/17	26.91	669.04	680.74	706.70	681.60	691.20	683.80	666.40	679.24	680.09	659.65	660.35	611.06	688.05	8,784.83	-0.03%
17/18	35.35	688.50	656.85	670.20	688.90	691.95	692.58	698.50	648.00	662.25	663.75	657.45	646.55	610.90	8,711.73	-0.83%
18/19	28.35	635.63	689.31	642.40	691.80	705.80	677.25	700.81	674.69	641.22	643.60	666.65	653.13	629.64	8,680.28	-0.36%
19/20	29.26	632.45	614.10	672.60	640.50	677.90	712.65	667.45	680.40	668.30	630.10	626.55	658.20	624.58	8,535.04	-1.67%
20/21	17.95	582.90	552.40	546.60	593.71	566.70	608.30	665.10	589.80	641.20	653.05	591.70	569.73	576.77	7,755.91	-9.13%
21/22	18.29	625.15	623.70	607.85	611.50	658.60	628.25	663.00	702.05	639.45	659.70	678.36	589.76	592.81	8,298.47	7.00%
22/23 *	0	621.00	645.00	625.00	616.00	629.00	650.00	645.00	662.00	704.00	650.00	672.00	689.00	621.00	8,429.00	1.57%
23/24 *	0	592.00	629.00	646.00	621.00	620.00	629.00	648.00	659.00	664.00	671.00	647.00	687.00	721.00	8,434.00	0.06%
24/25 *	0	617.00	600.00	630.00	642.00	625.00	620.00	628.00	662.00	661.00	677.00	674.00	666.00	711.00	8,413.00	-0.25%
25/26 *	0	612.00	625.00	600.00	626.00	646.00	625.00	623.00	642.00	664.00	671.00	680.00	693.00	690.00	8,397.00	-0.19%
26/27 *	0	609.00	620.00	626.00	596.00	630.00	646.00	622.00	637.00	644.00	645.00	674.00	699.00	717.00	8,365.00	-0.38%

District annual enrollment change: FY11 through FY27



Beginning in FY98, the Kenai Peninsula Borough School District entered a troublesome cycle. This was the first year in which enrolling kindergarten students constituted a smaller segment of the student population than the graduating class. That decline in enrollment continues, so the District has attempted to project future enrollments with an emphasis on conservatism.

There are a number of factors that have contributed to the District's declining enrollment numbers: changes to companies in local industry, declining birth rates, emigration, and correspondence programs offered by other districts in the state. The District offers the Connections home school program to families residing within the district as a local correspondence program and has been encouraged by the positive response. Since FY16, kindergarten enrollment increased for 3 years in a row, which is a positive sign. However, overall enrollment is still projected to decline.

Capital Projects

The Borough has always provided exemplary care for facilities in the School District. This year is no exception. In addition to the bond revenue, the Borough has committed approximately \$5.39 million in additional maintenance support for the school district for FY23. Many of these upgrades will have a positive impact in operational efficiency and are expected to result in utility cost savings.

Areawide facilities

Area-wide asphalt and sidewalk repair	\$155,000
Area-wide auditorium lighting upgrades	300,000
Area-wide bleacher replacement	60,000
Area-wide system assessment/design needs	100,000
Area-wide electrical and lighting upgrades	65,000
Area-wide elevator upgrades	50,000
Area-wide flooring replacement upgrades	100,000
Area-wide generator and associated hardware upgrades	50,000
Area-wide HVAC/DDC & boiler upgrades	400,000
Area-wide locker upgrades	250,000
Area-wide playground upgrades	25,000
Area-wide portables and outbuildings	350,000
Area-wide security and safety improvements	150,000
Area-wide water quality improvements	40,000
Area-wide building envelope upgrade/replacement	155,000
Match for Kachemak-Selo School Construction Project	3,000,000

Total	<u>\$5,250,000</u>
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The Kenai Peninsula Borough (KPB) is responsible, with input from the Board of Education, for the Capital budget.

Tax Base and Rate History

The Borough Code of Ordinances, section 5.12.010 (A), establishes a maximum 8.00 mill tax levy for operations of the Borough general government, including the local effort for education. The maximum is increased for the tax equivalent of the local payment for voter-approved debt. Fluctuations in the assessed value will affect the tax rate equivalents of any debt payments. The maximum mill rate that could be levied for FY23 is 8.56 mills. The General Fund property tax rate for FY23 remains at 4.50 mills. The Borough has responsibility for the levy and collection of taxes to support the subordinate entities. The net effect for a taxpayer with a \$100,000 home and a 4.50 mill tax rate is a \$450 annual contribution for the combined operation of the Borough government and the School District.

Tax Levies and Collections

Total tax levies declined in FY08 and FY09, primarily from a decline in Sales Tax revenue due to a voter approved initiative exempting non-prepared foods from September through May of each year. However, total tax levies have increased each year since FY09. Sales tax revenue collected by the Borough is dedicated for schools.

Fiscal Year	Collected in the Fiscal Year of the Levy			Collections in Subsequent Years	Total Collections to Date	
	Total Tax Levy for Fiscal Year	Amount	Percentage of Levy		Amount	Percentage of Levy
2012-13	30,823,497	30,382,636	98.570%	432,510	30,815,146	99.973%
2013-14	31,750,392	31,332,596	98.684%	408,584	31,741,180	99.971%
2014-15	31,685,014	31,142,025	98.286%	533,148	31,675,173	99.969%
2015-16	33,108,951	32,410,590	97.891%	687,592	33,098,182	99.967%
2016-17	35,591,917	35,157,568	98.780%	418,511	35,576,079	99.956%
2017-18	37,068,282	36,645,827	98.860%	400,072	37,045,899	99.940%
2018-19	38,941,185	38,535,145	98.957%	365,278	38,900,423	99.895%
2019-20	40,079,402	39,607,678	98.823%	309,659	39,917,337	99.596%
2020-21	40,380,465	39,981,984	99.013%	325,592	39,981,984	99.013%
2021-22	40,286,872	39,858,410	98.936%	-	39,858,410	98.936%

Performance Results

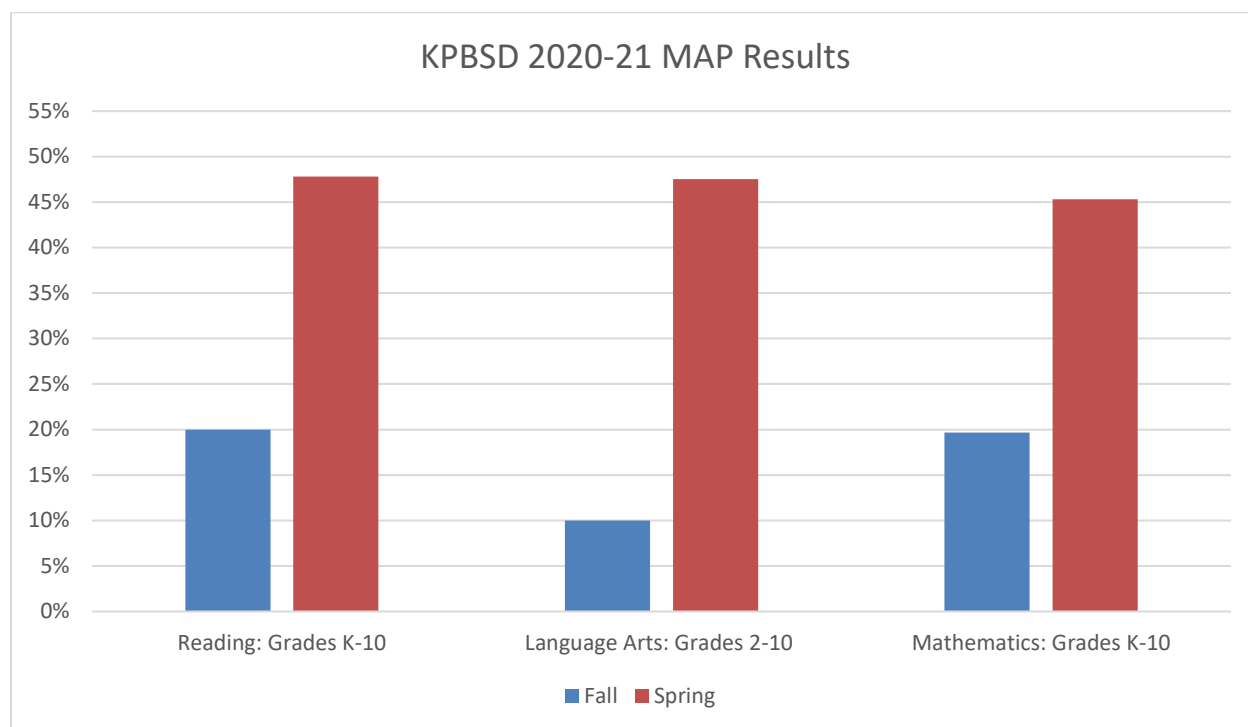
Performance Evaluation of Alaska's Schools (PEAKS) The Alaska Department of Education and Early Development (DEED) selected Data Recognition Corporation (DRC) to administer the statewide summative assessments for grades 3-9 in English language arts (ELA), math and grades 4, 8, and 10 in science. The new assessments in ELA and math was administered for the first time in spring 2017. The PEAKS assessments are intended to measure the skills and concepts in the Alaska English Language Arts and Mathematics Standards adopted in 2012.

In the spring of 2020, the federal government waived the requirement for state assessments due to the COVID-19 pandemic. As a result, the PEAKS assessment was not administered to students in the 2019-2020 school year.

In FY21, we administered the PEAK assessments, but with low participation the results are not a clear indicator of growth over prior years. FY22 data was not available at the time of this report.

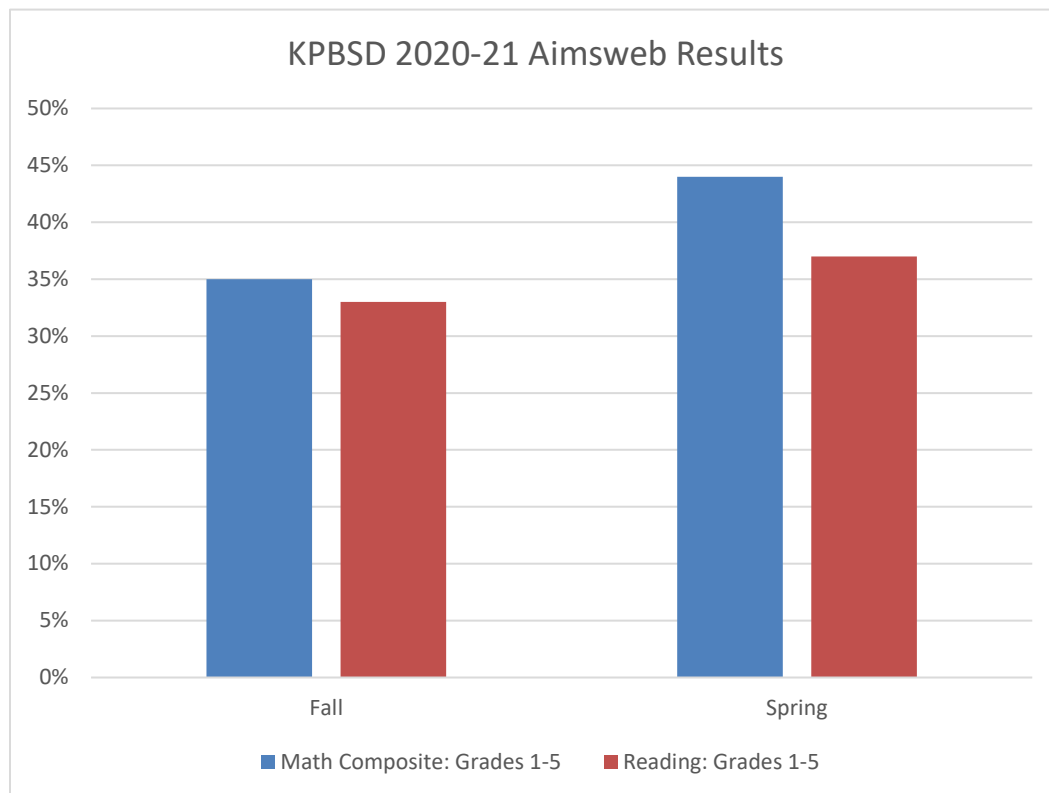
Measure of Academic Progress (MAP) - is a nationally normed online computer-adaptive assessment. Grades 3-10 are assessed three times a year in Reading, Mathematics, and Language Arts. The table below indicates grades K-10 as special circumstances needed additional grade level students accessed. The assessment provides for more accurate student placement, diagnosis of instructional needs and measurement of student gains across reporting periods (Fall, Winter, Spring).

MAP Growth benchmark assessments were not required in the fall of 2020, due to COVID-19 disruptions. The data in the graphic below includes some, but not all, of our 3-10 grade students for the fall assessment window.

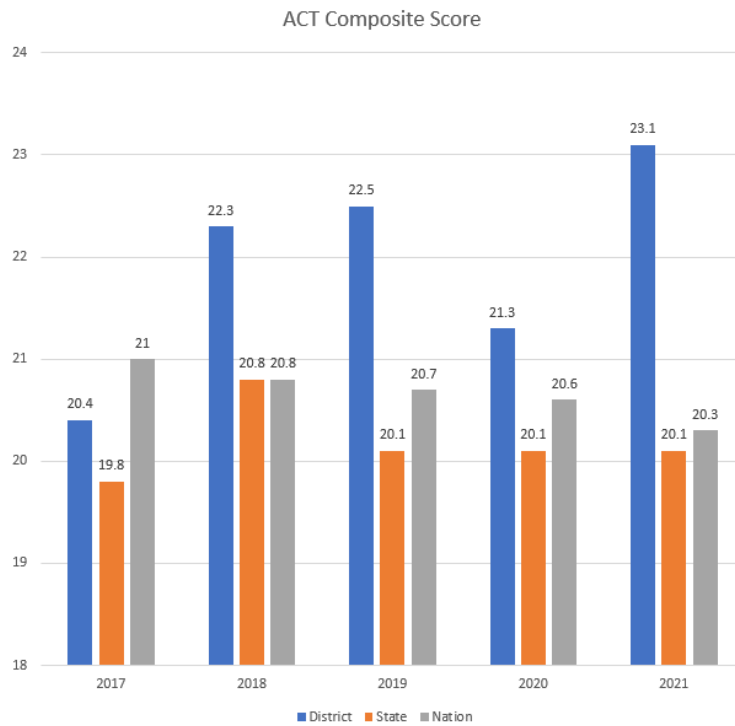


Aimsweb is a series of curriculum-based measurements (CBM), used for universal screening three times a year and progress monitoring when needed in grades K-5. This form of brief assessment measures overall performance of key foundational skills at each grade level to provide an accurate prediction of reading and math achievement. KPBSD assesses early literacy and math skills (grades K-2), reading fluency (grades 2-5), computational fluency, number sense, and a math standards-based assessment (grade 2). Assessments are given in the fall, winter & spring. As a district assessment, students in Grades K – 5 are required to test.

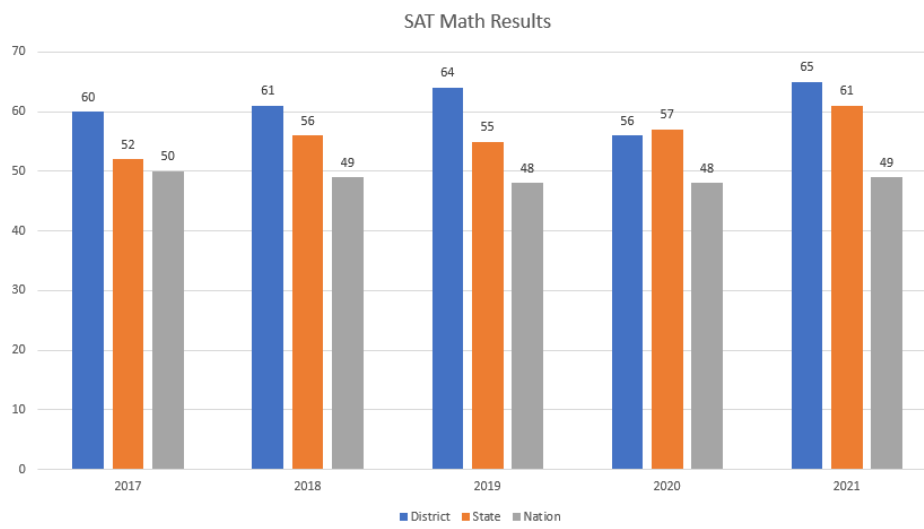
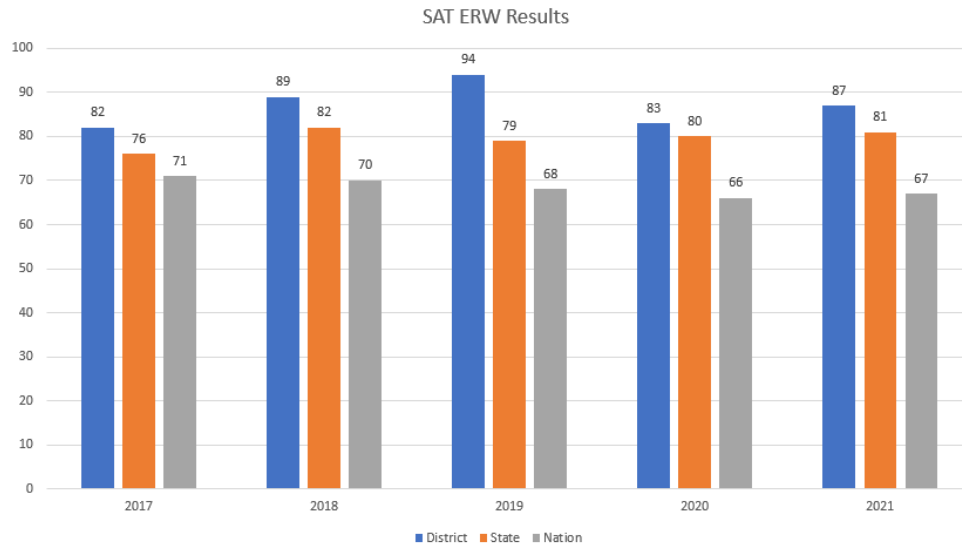
Aimsweb benchmark assessments were not required in the fall of 2020, due to COVID-19 disruptions. The data in the graphic below includes some, but not all, of our K-5 students for the fall assessment window.



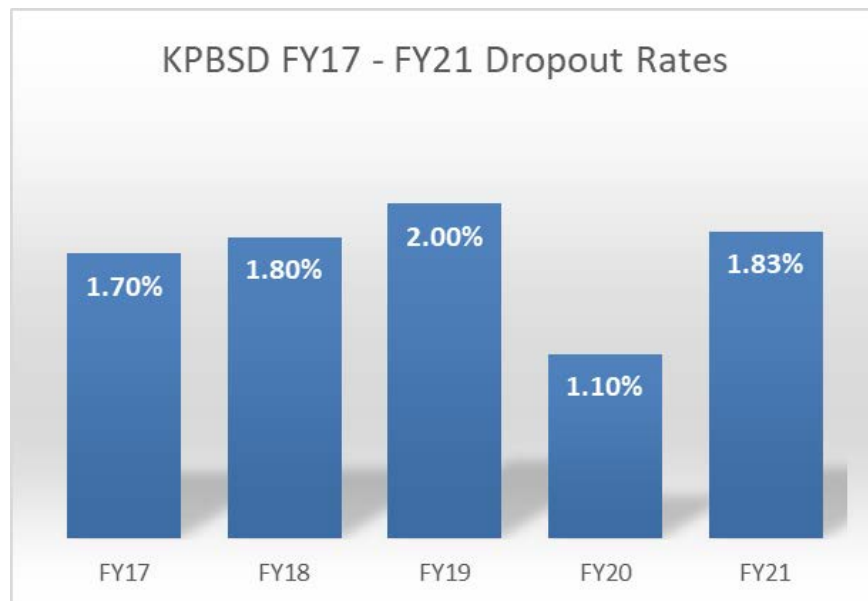
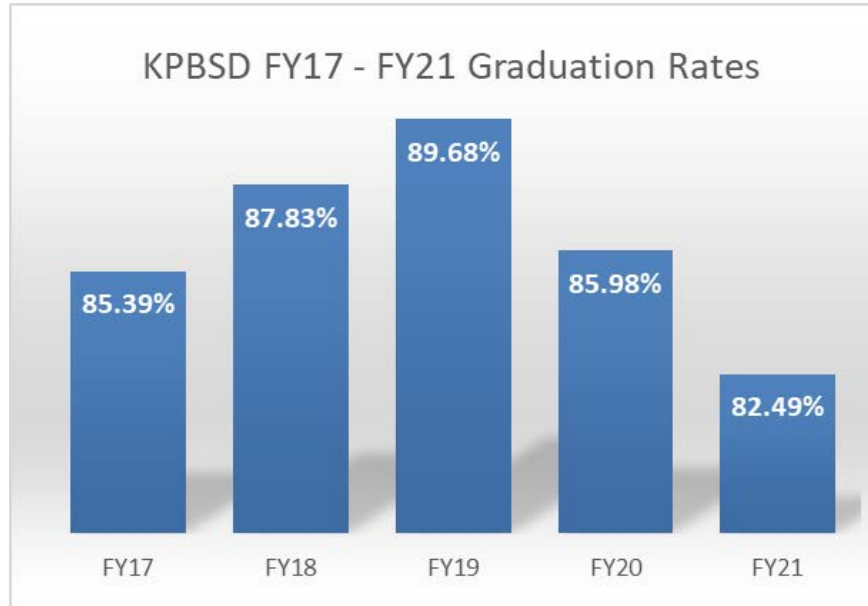
The ACT® test measures high school students' general educational development and predicts their ability to complete college-level work. The multiple-choice tests cover four skill areas: English, mathematics, reading, and science. The writing test, which is optional, measures skill in planning and writing a short essay.



The SAT - In March of 2016, the new SAT test was released. The redesigned SAT provides more robust data and uses a two section score (Evidence based Reading & Writing [EWR] and Math) and one composite score. As a result, 2017 was the benchmark year for new SAT and reporting.



Graduation Rate & Dropout Rate – Two measurements the district monitors and works to improve is the High School Graduation Rate and Secondary Schools Dropout Rate.



Drop Out Rates are determined by students in grades 7 - 12 who leave school in a given year and don't re-enroll within the State in the same year. Graduation Rates are calculated on students who enter 9th grade and graduate within 4 years.

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Future Year's General Fund Projections

Forecasting the budget for future years requires making assumptions about many variable factors.

Estimates for future years are based on continued fiscal conservatism and targeting sustainability of current staffing formulas, which provides stability for students in the classroom.

The following projections were, therefore, prepared based upon current statutes with the following assumptions:

- 1) The revenues of the District are based upon the School Board approved enrollment forecasts representing basically flat enrollment at most schools.
- 2) No change in the Borough assessments (upon which the local contribution is calculated).
- 3) Borough contribution of the level funded for FY23 of \$50,000,000.
- 4) No Changes to the State Foundation Formula.

More information about the funding formula may be found on the State of Alaska website in the section devoted to the Department of Education and Early Development in the School Finance area.

<http://www.eed.state.ak.us/>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Revenue and Expenditure Budget Projections

	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected
Twenty Day Enrollment	8,680.28	8,535.05	7,755.91	8,398.00	8,429.00	8,434.00	8,413.00	8,397.00
Base Student Allocation Per Pupil (AS 14.17.470)	\$5,930	\$5,930	\$5,930	\$5,930	\$5,930	\$5,960	\$5,960	\$5,960
Enrollment in <u>adjusted</u> ADM	17,914.01	17,804.41	17,959.89	17,721.69	17,719.04	17,719.04	17,719.04	17,719.04
BASIC NEED	\$106,230,079	\$105,580,151	\$104,351,100	\$103,379,054	\$102,497,737	\$105,605,478	\$105,605,478	\$105,605,478
Kenai Peninsula Borough Assessed Value (State Full and True Value)	\$10,270,697,890	\$10,378,538,220	\$10,690,439,310	\$11,247,287,861	\$10,907,974,607	\$11,247,287,861	\$11,247,287,861	\$11,247,287,861
Minimum Required Local Contribution (4 mills * Assessed Value) - FY09 - FY12								
Minimum Required Local Contr (2.65 mills * Assessed Value) - FY13 Onward	\$27,217,349	\$27,503,126	\$28,329,664	\$29,805,313	\$28,906,133	\$28,906,133	\$28,906,133	\$28,906,133
Impact Aid	-	-	-	-	-	-	-	-
State Funding Share (Basic Need - Local Required Contribution - Impact Aid)	\$79,012,730	\$78,077,025	\$76,021,436	\$73,573,741	\$73,591,604	\$76,699,345	\$76,699,345	\$76,699,345
Maximum Allowable Local Contribution (Minimum Contr + 23% of Basic Need)	\$51,301,627	\$51,716,191	\$52,395,174	\$53,646,650	\$52,544,220	\$52,563,913	\$52,563,913	\$52,563,913

Revenues

Local Contribution	\$ 49,738,432	\$ 52,489,253	\$ 47,888,909	\$ 48,000,000	\$ 52,564,284	\$ 50,000,000	\$ 50,000,000	\$ 50,000,000
Other Local Revenue	169,505	228,456	219,326	180,000	180,000	180,000	180,000	180,000
E-Rate	613,575	648,931	485,143	700,000	700,000	700,000	700,000	700,000
Interest	1,153,016	1,203,960	78,281	300,000	300,000	300,000	300,000	300,000
State Contribution (Foundation Funding)	80,401,228	80,879,179	78,164,948	75,755,851	77,436,548	76,699,345	76,699,345	76,699,345
Quality Schools/Learning Opportunity Grants	288,080	286,749	281,762	279,423	276,554	283,488	283,505	283,505
On Behalf TRS Relief Payment	8,442,963	9,174,109	8,773,802	9,300,952	5,963,728	9,300,952	9,300,952	9,300,952
On Behalf PERS Relief Payment	1,360,827	1,561,023	1,961,273	1,532,029	514,294	1,532,029	1,532,029	1,532,029
Federal Contribution	195,558	146,948	-	-	-	-	-	-
	\$ 142,363,184	\$ 146,618,608	\$ 137,853,444	\$ 136,048,255	\$ 137,935,408	\$ 138,995,814	\$ 138,995,831	\$ 138,995,831

Expenditures

Instruction	\$ 61,912,283	\$ 67,448,952	\$ 63,058,953	\$ 60,037,567	\$ 56,918,544	\$ 58,056,915	\$ 59,218,053	\$ 60,402,414
Special Education - Instruction	21,128,793	21,113,691	21,685,009	21,920,419	22,741,359	23,196,186	23,660,110	24,133,312
Special Education Support Services - Student	6,000,381	6,134,594	6,181,743	6,128,637	6,015,728	6,136,043	6,258,763	6,383,939
Support Services - Student	4,667,500	4,858,449	4,552,799	3,815,223	4,592,906	4,684,764	4,778,459	4,874,029
Support Services - Instruction	3,441,871	3,587,114	3,508,325	2,908,759	2,622,514	2,674,964	2,728,464	2,783,033
School Administration	6,285,566	6,462,914	6,550,269	6,326,159	6,433,749	6,562,424	6,693,672	6,827,546
School Administration Support Services	5,124,066	5,182,157	5,178,368	5,244,859	5,600,195	5,712,199	5,826,443	5,942,972
District Administration	1,352,816	1,236,838	1,456,814	1,505,981	1,381,546	1,409,177	1,437,360	1,466,108
District Administration Support Services	6,056,752	6,741,551	6,447,526	6,621,045	6,405,447	6,533,556	6,664,227	6,797,512
Operation and Maintenance of Plant	21,519,961	21,259,040	21,001,746	21,436,728	22,697,086	23,151,028	23,614,048	24,086,329
Student Activities	1,981,270	2,006,395	1,560,921	1,728,134	1,831,334	1,867,961	1,905,320	1,943,426
Transfers to Other Funds	750,000	864,420	695,000	695,000	695,000	708,900	723,078	737,540
	\$ 140,221,259	\$ 146,896,115	\$ 141,877,473	\$ 138,368,511	\$ 137,935,408	\$ 140,694,116	\$ 143,507,998	\$ 146,378,158

Revenues Over (Under) Expenditures	2,141,925	(277,507)	(4,024,029)	(2,320,256)	0	(1,698,302)	(4,512,167)	(7,382,327)
Fund Balance, Beginning of Year	14,199,854	16,341,779	16,064,272	12,040,243	9,719,987	9,719,987	8,021,685	3,509,517
Fund Balance, End of Year	16,341,779	16,064,272	12,040,243	9,719,987	9,719,987	8,021,685	3,509,517	(3,872,810)

Assumptions:

- FY23, FY24 and FY25 based on no change in assessed valuation or other revenues (except due to enrollment for state funding)
- FY23, FY24 and FY25 expenditures based on 2% increase each year

Acknowledgments

The preparation of this budget could not be accomplished without the efficient and dedicated services of the entire staff of the finance department and the cooperation of the building administrators, site-based councils, staff, and the Budget Review Committee. We would like to express our appreciation to all the people who assisted in the preparation of this budget. We thank you, the Board of Education, for your interest and support in planning and conducting the financial operations of the School District in a responsible and progressive manner.

The Association of School Business Officials International (ASBO) conducts a program to evaluate school district budgets. Receipt of the ASBO Meritorious Budget Award signifies recognition of the highest level of accomplishment by a school business entity. The District first received the Meritorious Budget Award for the FY03 budget document. This budget has also been submitted to ASBO International for award review and consideration.

Similarly, ASBO International offers a program to assess the School District Comprehensive Annual Financial Report. The Kenai Peninsula Borough School District has been the proud recipient of ASBO International Certificate of Excellence in Financial Reporting awards each year since 1989.

Respectfully submitted,

Mr. Clayton Holland
Superintendent

Ms. Elizabeth Hayes
Director of Finance



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2021-2022.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'Will Sutter'.

William A. Sutter
President

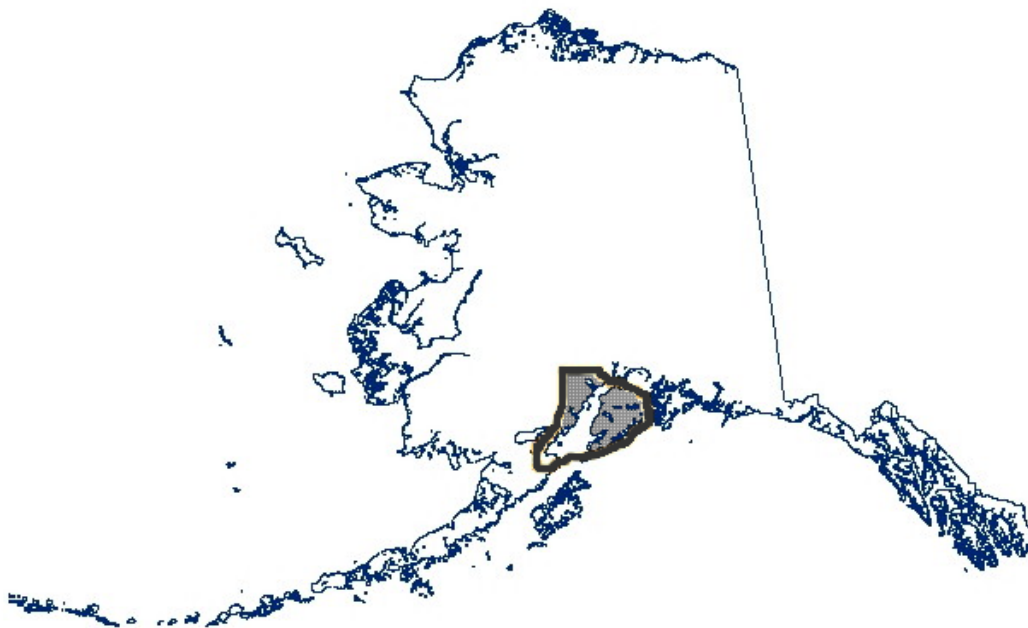
A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT

ORGANIZATIONAL SECTION



ORGANIZATIONAL SECTION

Organizational Section

Borough and School District Relationship

The Kenai Peninsula Borough School District is operated as a component unit of the Kenai Peninsula Borough and is governed by a nine-member school board with members elected by district and complemented by a non-voting student representative. Financial data for the school district is also reported in the Kenai Peninsula Borough Budget and Comprehensive Annual Financial Report.

The Kenai Peninsula Borough Board of Education is required by Alaska law to adopt and submit an annual budget to the Kenai Peninsula Borough Assembly by May 1 of each year for approval. Within 30 days after receipt of the School District budget, the Borough Assembly must determine the total amount of funds to be made available from local sources for school purposes and furnish the Board of Education with a statement of this amount. By May 31, the Assembly must appropriate the local share of funding. Any subsequent increases in the local share of the School District budget must be authorized by the Borough Assembly.

Mission Statement

The mission of the Kenai Peninsula Borough School District is supporting students in life success.

The District encompasses the same geographic territory as the borough and is roughly 25,600 square miles in size. There are 42 schools; estimated enrollment for FY23 is 8,429 students, operated in 21 communities ranging in size from approximately 10 students to some with more than 500. The District is a microcosm representing the state of Alaska. Our communities are culturally diverse, including three Native communities, and four Russian-speaking communities. We have urban schools as well as remote, with some locations accessible only by air or boat. Schools on the peninsula can be found in almost any conceivable formation serving pre-kindergarten through 12th grades.

Major Goals and Objectives

The budget is a reflection of the Kenai Peninsula Borough School District Board of Education’s beliefs, goals, and strategies. The mission of the Kenai Peninsula Borough School District, in partnership with its richly diverse communities, is to develop creative, productive learners who demonstrate skills, knowledge, and attitudes to meet life’s challenges, by providing stimulating, integrated learning opportunities in a safe, supportive environment. The School Board annually defines goals.

Board of Education
2022 - 2023

Mr. John Kelly, President
Ms. Debbie Cary, Vice President
Mr. Jason Tauriainen, Clerk
Ms. Penny Vadla, Treasurer
Ms. Jennifer Waller, Member
Mr. Tim Daugharty, Member
Ms. Virginia Morgan, Member
Mr. Matt Morse, Member
Ms. Patti Truesdell, Member
Ms. Neviya Reed, Student Representative

Board of Education Goals

Board goals for FY23 were set at the July 11, 2022 board meeting. Board goals for FY23 are:

- 1) Strengthen relationships by fostering active engagement and involvement with families and communities.
- 2) Cultivate student success with an emphasis on literacy, career and technical education (CTE) and citizenship.
- 3) Support and build partnerships with businesses and the community while increasing collaboration on facility usage.

District Goals

2022-2027 KPBSD Strategic Plan

Mission: Supporting students in life success.

Vision: Every KPBSD student will be a lifelong learner who will graduate with the knowledge, skills, integrity, perseverance, and community connectedness needed to pursue their passions and desired post-secondary opportunities.

Core Values:

Community – We are welcoming to all and to accomplish our goals through collaboration; ensuring the work honors and reflects our diverse voices and values.

Perseverance – We are committed to instilling a strong work ethic in students, providing multiple opportunities to succeed while encouraging them to keep striving for greater and greater achievement.

Academic Excellence – We will support and engage students in their learning in order for them to demonstrate the abilities to perform, achieve and excel in scholastic activities.

Integrity – We will provide students the skills and the experiences to become honest and exhibit strong moral principles.

Priorities:

Priority One: Student Success – Our Why: Student success is our our critical commitment – it represents our promise to provide academic excellence for all. KPBSD ensures all students have equitable access to and engagement with programs and supports that reduce barriers to learning.

Priority Two: School Climate and Safety – Our Why: A positive school climate – where students feel a sense of safety and belonging where relational trust prevails – improves academic achievement, test scores, grades and engagement and helps reduce the negative effects of poverty on academic achievement.

Priority Three: Family and Community Engagement – Our Why: Family and community engagement in schools contributes to positive student outcomes, including improved child and student achievement, decreased disciplinary issues, improved parent-teacher, and teacher-student relationships and improved school environment.

Priority Four: - Workforce Development – Our Why: Workforce development leads to prosperous employees, schools, and local communities. By training, and upskilling our workforce, our district can enjoy happier staff, lower turnover, and exciting growth opportunities.

Priority Five: Organizational and Resource Management – Our Why: Organizational and Resource Management represents the conscious commitment to align the district as one team, unified in a singular commitment to support all schools, students, and families, and build a culture of continuous improvement centered on designing equitable systems for school and instructional improvement.

Allocation of Resources to Achieve Goals and Objectives

Mission: Supporting students in life success.

The District allocates 72 %, or \$99.3 million of the \$137 million operating funds budget to instructional program expenses.

The instructional program provides bilingual, migrant, gifted and talented, at-risk, special education, CTE and regular education programs to meet individual student needs.

Also included in the instructional program budgets are Counselors, Student support liaisons, Speech Pathologists, Occupational Therapists, Psychology services and Nursing. The support these services provide is vital in making sure all students can achieve their personal education goals.

The District has a curriculum committee that reviews our curriculum on a rotating schedule to ensure it aligns with the Districts Goals and Strategic plan as well as the State standards. We allocate \$600 thousand to support the curriculum department. Schools can also use supply funds provided to their school to supplement the district provided curriculum.

The Information Services department is responsible for our Technology plan. With an annual budget of approximately \$724 thousand, the plan is to replace all computers district-wide on a 3-year cycle. Due to the high volume of computers throughout the District, this is now taking close to 6 years. To keep the overall age of devices at the lowest possible number districtwide, a secondary replacement cycle occurs each summer following the placement of new technology. Any equipment that is directly replaced in any given year through the normal technology plan process is evaluated and redistributed to other schools with even older technology.

Most schools allow students to bring their personally owned computing devices to school although some schools still enforce limits on cell phone use in school. BYOD or Bring-Your-Own-Device is an attractive alternative to the district supplying all student equipment. The district's extensive wireless environment positions us well for BYOD.

With our technology plan and allowing students to BYOD, we can ensure our students have the tools to be successful in all levels of their education.

District Administration and Management

District Administration 2022 - 23

Mr. Clayton Holland, Superintendent
Ms. Kari Dendurent, Assistant Superintendent, Instruction
Mr. Nate Crabtree, Director of Human Resources
Ms. Theresa Manning, Director of Student Support Services
Mr. Eric Pederson, Director of Elementary Education
Mr. Tony Graham, Director of Secondary Education
Ms. Elizabeth Hayes, Director of Finance
Mr. Kevin Lyon, Director of Planning & Operations
Mr. Eric Soderquist, Director of Information Services

School Administration and Management

School Administrators 2022-23

Aurora Borealis	Mr. Cody McCanna	Nikiski North Star	Ms. Jenna Fabian
Chapman	Mr. Eric Hart	Nikolaevsk	Mr. Matthew LaHue
Connections	Mr. Douglas Hayman	Ninilchik	Mr. Matthew LaHue
Cooper Landing	Ms. Cynthia McKibben	Paul Banks	Mr. Sean Campbell
Fireweed Academy	Mr. Kyle Darbonne	Port Graham	Mr. Jimmy Hayes
Homer Flex	Mr. Christopher Brown	Razdolna	Mr. Michael Sturm
Homer High	Mr. Doug Waclawski	Redoubt	Mr. William Withrow
Homer Middle	Ms. Meghan Redmond	River City Academy	Mr. Shea Nash
Hope	Ms. Cynthia McKibben	Seward High	Mr. Henry Burns
K- Beach Elementary	Ms. Janae Van Slyke	Seward Middle	Mr. Matthew Potter
Kachemak Selo	Mr. Michael Wojciak	Skyview Middle School	Ms. Shonia Werner
Kaleidoscope Charter	Ms. Dawn Grimm	Soldotna Elementary	Mr. Austin Stevenson
Kenai Alternative	Mr. Kyle McFall	Soldotna High	Mr. Sarge Truesdell
Kenai Central High	Mr. Dan Beck	Soldotna Montessori	Mr. John DeVold
Kenai Middle	Mr. Vaughn Dosko	Sterling	Ms. Denise Kelly
Marathon School	Ms. Melissa Linton	Susan B. English	Mr. Scott Jonsson
McNeil Canyon	Mr. Peter Swanson	Tebughna	Ms. Christy Gomez
Moose Pass	Mr. Matthew Potter	Tustumena	Ms. Devin Way
Mountain View	Mr. Karl Kircher	Voznesenka	Mr. Michael Wojciak
Nanwalek	Ms. Penny Bearden	West Homer Elementary	Mr. Eric Waltenbaugh
Nikiski Middle/Senior	Mr. Shane Bostic	William H. Seward	Mr. Alan Haskins

2022-2023 Organizational Chart



Kenai Peninsula Borough School District

Education Stakeholders
(Students, Parents, Community Members, Businesses)

Board of Education

Superintendent

Assistant
Superintendent

Director
Information
Services

Director
Student Support
Services

Director
Elementary
Education/K-12
Schools & Federal
Programs

Director
Planning and
Operations

Director
Secondary
Education

Executive Director/
Human Resources &
Risk Management

Executive Director
Finance/CFO

Communications
Officer

Program Supervisors
Intervention/Pre-K
Coordinator
Itinerant Specialists

Professional Learning
&
Professional
Development
Supervisors/Managers
1) Title 1 Liaison
2) Native Education

Purchasing
Supervisors/
Managers
1) Student Nutrition
2) Transportation
3) Warehouse

Curriculum
Assessment
Student Activities
Counselors
CTE

Title IX/Compliance &
HR Coordinator

Health & Benefits
Department

Budget Administration and Management

The District uses the *economic resources measurement focus* and the *accrual basis of accounting*. The agency fund accounts for assets and liabilities and, as such, cannot be said to have a measurement focus. Agency funds do however, use the accrual basis of accounting to recognize receivables and payables. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

All major revenue sources including revenues from the Kenai Peninsula Borough, the State of Alaska and the United States government are considered susceptible to accrual. Entitlements and shared revenues are considered to be susceptible to accrual and so are recognized as revenues of the current fiscal period. Revenue for expenditure-driven grants is recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the School District.

When both restricted and unrestricted resources are available for use, it is the School District's policy to use restricted resources first, then unrestricted resources as they are needed.

The District's maximum fund balance policy is mandated by Alaska Statute AS 14.17.505. This established that a District may not accumulate in a fiscal year an unreserved portion (as defined by 4AAC 09.130) of its year-end fund balance in its school operating budget that is greater than 10 percent of its expenditure for that fiscal year. The District's Board Policy on minimum fund balance states that the District should maintain a minimum committed fund balance in its General Fund of 3 percent of the subsequent year's budget expenditures and out-going transfers. Due to COVID-19, the State of Alaska has extended a waiver on the 10% unreserved portion (as defined by 4AAC 09.130) for FY21 through FY25 fund balance.

Classification of Funds and Account Groups

The accounts of the School District are organized on the basis of funds. A fund is considered a separate set of self-balancing accounts comprised of assets, liabilities, fund balance, revenues and expenditures, for transactions related to certain district functions or activities. Undesignated fund balance represents the excess of assets over liabilities and reserved fund balance.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate fund types.

Governmental Funds Governmental fund operations are focused on the measurement of the sources and flow of current financial resources. This measurement is unique in that generally only current expendable financial resources are accounted for in this group. Governmental funds consist of the following fund types:

General Fund - The general School District activities are recorded in the General Fund. The revenues of the General Fund are derived primarily from the State of Alaska, the Kenai Peninsula Borough and the United States government. Primary expenditures in the general fund are made for student instruction, operation and maintenance of plant and administration.

The State Board of Education and Early Development adopted a revision to the Uniform Chart of Accounts and Account Code Descriptions for Public School Districts effective July 1, 2013.

Special Revenue Funds - These funds account for revenues from specific revenue sources including food sales, transportation, grants from the State of Alaska and United States government, and transfers from the General Fund designated to finance particular functions and activities. This includes the Student Activity fund, formally presented as a fiduciary fund.

Capital Projects Fund – This fund is used to account for the purchase of moveable equipment and furnishings for new and remodeled schools. All costs associated with construction, remodel work and renovation are accounted for by the Kenai Peninsula Borough. Capital spending and major projects are approved by the School Board and submitted to the Borough for consideration via yearly on-site inspections and the formation of a Capital Improvements/Major Maintenance six year plan list. Funding for the capital projects is appropriated and accounted for by the Borough.

Proprietary Funds Proprietary funds are focused on the measurement of the economic resources required for a particular purpose and limitations on the use of net assets rather than on the source of those assets.

Internal Service Fund – The employee compensated leave fund was established effective FY04 to account for the assets required to pay for sick, personal, and annual leave accrued by employees. The health care plan internal service fund was established in FY12 to account for the contributions and other income collected to pay health care plan expenditures for employee and dependent health services and administration.

Fiduciary Funds This fund category is used to account for those assets which the District holds on behalf of others as their agent. The District holds no Fiduciary funds.

Classification of Revenues and Expenditures

The Kenai Peninsula Borough School District account components and structure meet the requirements as outlined by the *State of Alaska Department of Education and Early Development Uniform Chart of Accounts for School Districts and Account Code Descriptions*. The “State Chart of Accounts” was created to provide guidelines and instructions for coding revenues and expenditures consistently statewide and to allow for more meaningful comparison of data from district to district. The Kenai Peninsula Borough School District’s chart of accounts is located on pages 239-253.

The Kenai Peninsula Borough is the source of Local Revenues, which are appropriated each year by the Borough Assembly. The State of Alaska Department of Education and Early Development provide the formula to determine the district’s share of funding from the state and local government. The District receives about 2/3 of General Fund Revenues from the state and about 1/3 from the borough.

Expenditures are classified into several functional categories guided by the State Chart of Accounts. The required functions cover broad categories that can be further divided with optional designations. For example, the broad functional category of Instruction can have further optional functional components such as Bilingual/Bicultural Instruction, Gifted/Talented Instruction, Correspondence Study Instruction and Vocational Education Instruction.

Required functions in the General Fund are:

- Instruction
- Special Education - Instruction
- Special Education Support Services – Students
- Support Services – Students
- Support Services – Instruction
- School Administration
- School Administration Support Services
- District Administration
- Board of Education
- Office of the Superintendent
- Operations and Maintenance of Plant
- Student Activities

Budget Supervision and Oversight

After the formal budget adoption, the Board of Education may, by motion, transfer appropriations between major budget classifications or departments. The Superintendent may transfer amounts between line items within a major budget classification. Appropriations on annual budgets lapse at year end.

The Director of Finance, with assistance from the Chief Accountant, is responsible for oversight and management of the District budgets as approved by the Board of Education. Site and department level administrators, who are responsible for their site and/or department budget management and review. These administrators are responsible for ensuring expenditures do not exceed authorized budgeted amounts. They also ensure the revenue is expended for authorized, proper, and legal purposes.

The District's software system maintains account balances; the system require that funds be budgeted in accounts before expenditures are approved. All budget transfers are reviewed for compliance with the State of Alaska Chart of Accounts and District requirements.

The School District financial system constrains expenditures to accounts controlled by each administrator. As purchases are made, funds are encumbered (obligated) to reduce the budget and to prevent inadvertent over spending. The system will not automatically allow purchase orders to be released if they exceed the available budgeted revenue for the account. Administrators are given limited latitude to transfer funds between accounts in order to meet the changing needs of their particular program or facility. Any budget transfer of \$50,000 or more requires school board approval.

The budget is revised to reflect the most accurate revenue projections available after the yearly student enrollment counts and review of actual staffing for positions are completed. At this time, expenditure accounts are also refined and balanced to the revenue projection.

The Board is routinely apprised of the District's financial situation through monthly reports of the status of revenues and expenditures. Quarterly, the Board is presented with a report of all the budget transfers. Finally, the District prepares a Comprehensive Annual Financial Report to report the audited results of district operations for the fiscal year. For the past 28 years, the Kenai Peninsula Borough School District has been the recipient of the Association of School Business Officials International (ASBO) award for excellence in financial reporting.

Budget Process

The budget process is comprised of five distinct components: planning, preparation, adoption, implementation, and evaluation.

The planning and preparation phases began with building administrators submitting their enrollment forecasts in October 2021 for the FY23 school year. At the same time, district administration also prepared enrollment forecasts. A straight-line movement of students advancing in grade was used as the model for forecasting, along with input from principals and other local stakeholders to generate the estimate of 8,429 students enrolled for FY23. This student enrollment forecast, which is the basis for budget development, was presented to the School Board in December 2021. It is important to note that in October 2021, the district OASIS student count reported 8,309.53 students enrolled, which was over the projection for FY22 of 7,861. The increase in FY22 brought the total loss in enrollment to over 2,067 students since FY98, from the district peak of 10,376.84 students. Enrollment is a significant factor in developing revenue projections for this and future budgets.

The review and adoption process started in November 2021. Community members, building administrators, District Office administrators, Borough Assembly members and School Board members provided input. The budget was analyzed and modified to address the needs of the District while balancing expenditures to available revenue. In February, budget presentation meetings were held in-person and via Zoom.

The initial budget was approved by the School Board on April 11, 2022. The Kenai Peninsula Borough School District, Board of Education, is required by Alaska law to adopt and submit an annual budget to the Kenai Peninsula Borough Assembly by May 1 of each year for approval by the Assembly. Within 30 days after receipt of the School District budget, the Borough Assembly must determine the total amount of funds to be made available from local sources for school purposes and must furnish the Board of Education with a statement of this amount. By May 31, the Assembly must appropriate the local share of funding. Any subsequent changes to the local effort portion of the School District budget must be authorized by the Borough Assembly.

Implementation of the budget is effective on July 1, 2022, marking the beginning of fiscal year 2023, which will run through June 30, 2023.

FY22 Preliminary Budget Development Calendar

August 2020						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

3rd - Board Meeting

September 2020						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

14th - Board Meeting

25th - Start of 20-Day OASIS Count

October 2020						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

1st - Projected Enrollment Deadline for Schools

5th - Board Meeting

6th - Board Work Session

23rd - End of 20-Day OASIS Count

November 2020						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

2nd - Board Meeting

5th - FY21 Actual Enrollment Report Due to DOEED

6th - FY22 Projected Enrollment Report Due to DOEED

9th - FY22 Staffing Projections and Site Budget Formulations Begin

December 2020						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

7th - Enrollment Information Reported to Board

January 2021						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

11th - FY22 Preliminary Budget Information to Board

12th - Board Worksession - FY22 Budget Discussion

February 2021						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

1st - Board Meeting
 16th - Public Budget Forum - TBD
 17th - Public Budget Forum - TBD
 18th - Public Budget Forum - TBD
 23rd - Public Budget Forum - TBD

March 2021						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

1st - School Board Meeting - FY22 Budget Recommendation

April 2021						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

5th - School Board Meeting - Present FY22 Budget for Approval
 *6th - Final KPBSD Budget Information to Borough Assembly

May 2021						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

3rd - School Board Meeting
 *4th - Ordinance Introduced at Borough Assembly (possible date)
 *18th - Borough Assembly Resolution (possible date)

June 2021						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

7th - School Board Meeting
 *8th - Borough Assembly Ordinance Vote (possible date)

*Tentative dates that are subject to change. The Borough Assembly sets their 2021 meeting dates late in the calendar year, so meeting dates for 2021 are not available at this time.

The KPBSD School Board, in partnership with site councils and community members, acting as the Budget Development committee.

Alaska Statute Sec. 14.14.060. Relationship between the borough school district and borough; finances and buildings. (c) Except as otherwise provided by municipal ordinance, the borough school board shall submit the school budget for the following school year to the borough assembly by May 1 for approval of the total amount. Within 30 days after receipt of the budget, the assembly shall determine the total amount of money to be made available. If the assembly does not, within 30 days, furnish the school board with a statement of the support to be made available, the amount requested in the budget is automatically approved. Except as otherwise provided by municipal ordinance, by June 30, the assembly shall appropriate the amount to be made available from local sources from money available for the purpose.

Revenue Budget

The revenue budget of \$137,935,408 based on the enrollment projection of 8,429. State funding through the foundation formula remains at the FY17, FY18, FY19, FY20, FY21, and FY22 BSA level of \$5,930.

The Kenai Peninsula Borough funding, also known as local effort, brings the total local funding to \$52,564,284 for FY23. A portion of the local effort is provided as In-Kind Services in the amount of \$12,822,896.

Federal funding, from historical sources, is expected to continue at reduced levels; the budget was prepared with the most current information available from the Department of Education and Early Development. Costs of labor, retirement benefits, health care, property and liability insurance, and energy continue to increase.

The District hopes to receive continued legislative assistance through “on-behalf” payments made directly to the Division of Retirement on behalf of the District to cover part of the District’s Teachers’ Retirement System (TRS) and Public Employees’ Retirement System (PERS) unfunded liability. However, as this assistance is awarded annually; there is concern about the State’s long term ability to continue this assistance.

Expenditure Budget

The expenditure budget of \$137,935,408 is based on the enrollment projection of 8,429 students and other consideration noted below.

Accounts not under site administrator control include salary, benefit, and utility (water, sewer, garbage, electricity, fuel for heating, and telephone) accounts. These budgets were developed by district office staff.

The FY23 budget was developed based on the following significant elements:

- Change to salary and benefit budgeting process to account for more of the anticipated reductions from year to year due to hiring less experienced employees to replace retirees.
- Healthcare was calculated using the FY22 High Deduction Health Plan rates + 5%.
- Salary and benefit accounts have been adjusted for staffing needed according to the enrollment projection. Employees have been stepped on the salary schedules and employer-paid benefits include 22% for PERS and 12.56% for TRS. Salary and benefit costs comprise just over 80% of this budget.
- The FY23 Budget reflects employer-paid amount per covered employee of \$27,965 for employees on the High Deductible Health Plan. The Health Care Plan Committee, through the collective bargaining agreements, is tasked with overseeing cost containment of the health care program. Employer-paid health care benefits comprise approximately 17% of the budget and 21% of the total salary and benefit amount.

The Kenai Peninsula Borough School District Map

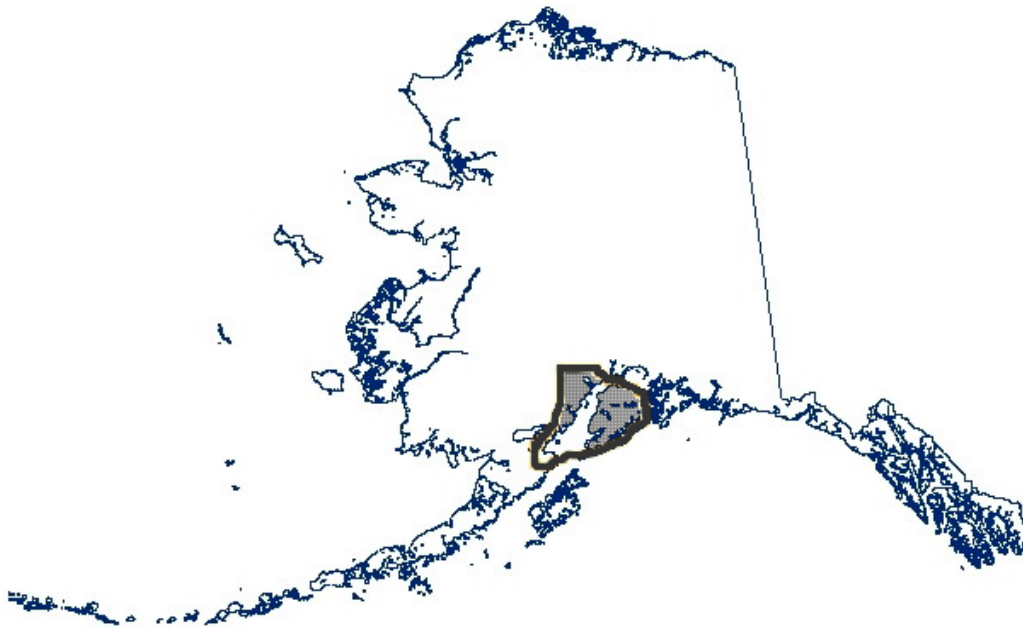


The Kenai Peninsula Borough School Board governs the Kenai Peninsula Borough School District and is comprised of nine members. The School Board generally meets at least once a month on Mondays, in the Assembly Chambers of the Borough Building located on Binkley Street in Soldotna, Alaska. The School Board holds their regularly scheduled meeting in Homer and Seward once each year. In addition, special meetings and work sessions are scheduled throughout the year.

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT

FINANCIAL
SECTION



FINANCIAL SECTION

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 – 2023 Budget**

Classification of Funds and Account Groups

The Kenai Peninsula Borough School District account components and structure meet the requirements as outlined by the *State of Alaska Department of Education Uniform Chart of Accounts for School Districts and Account Code Descriptions*.

Fund Accounting

The accounts are organized on the basis of funds and account groups. A fund is considered a separate set of self-balancing accounts comprised of assets, liabilities, fund balance, revenues and expenditures for transactions related to certain district functions or activities.

Funds are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate fund types.

Governmental Funds - Governmental funds consist of the following fund types:

General Fund – The general School District activities are recorded in the General Fund. The revenues of the General Fund are derived primarily from the Kenai Peninsula Borough and allocations received from the State of Alaska and the United States government. Primary expenditures in the general fund are made for student instruction, administration and operation of plant.

Special Revenue Funds - These funds account for revenues from specific revenue sources including food sales, grants from the State of Alaska and United States government, and transfers from the General Fund which are designated to finance particular functions and activities.

Proprietary Funds – Proprietary funds are focused on the measurement of the economic resources required for a particular purpose and limitations on the use of net assets rather than on the source of those assets.

Internal Service Fund – These funds account for the assets needed to pay for accrued employee compensated leave and the self-funded health care plan.

Fiduciary Funds - This fund category is used to account for those assets which the School District holds on behalf of others as their agent.

Student Activity Fund - The Student Activity Fund accounts for each Kenai Peninsula Borough school's individual activity account that sponsors student activities within the school such as athletics and student clubs.

Relationship with Kenai Peninsula Borough

The Kenai Peninsula Borough School District is a component unit of the Kenai Peninsula Borough. Pursuant to Alaska Statute 14.12.020(c), the Kenai Peninsula Borough Assembly provides the portion of revenue which must be raised from local sources to maintain and operate the School District. Alaska Statute 14.14.060 states that a Borough can establish a centralized treasury and is responsible for major rehabilitation, all construction and major repair of school buildings. The Kenai Peninsula Borough provides for new construction, debt service, centralized treasury, building maintenance, and the cost of property, liability, and fire insurance for school facilities.

Therefore, such physical plant, bonded debt, capital improvement funds, tax levies, tax collection, maintenance of buildings and insurance for buildings are accounted for by the Kenai Peninsula Borough and are reflected in their budget. Additional information about Capital spending and major projects can be found on page 239. The maintenance of buildings and insurance of buildings is also required by the State of Alaska to be shown in the School District report as "in-kind revenue and expenditures." These amounts are shown in the General Fund budget.

General Fund Revenues and Expenditures

Revenue Budget

The revenue budget of \$137,935,408 based on the enrollment projection of 8,429. State funding through the foundation formula remains at the FY17, FY18, FY19, FY20, FY21, and FY22 BSA level of \$5,930.

The Kenai Peninsula Borough funding, also known as local effort, brings the total local funding to \$52,564,284 for FY23. A portion of the local effort is provided as In-Kind Services in the amount of \$12,822,896.

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Fund Balance

The District should maintain a minimum unassigned fund balance in its General Fund of 3 percent of the subsequent year's budget expenditures and out-going transfers. Board approval is required to go below 3 percent. This minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain a budget stabilization commitment.

Replenishing deficiencies, when fund balance falls below the minimum 3 percent range, the District should replenish shortages/deficiencies using the budget strategies and timeframes described below.

The following budgetary strategies shall be utilized by the District to replenish funding deficiencies.

- The District will reduce recurring expenditures to eliminate any structural deficit or,
- The District will increase revenues or pursue other funding sources, or,
- Some combination of the two options above
- Replenishment of funds may occur over a multi-year period.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

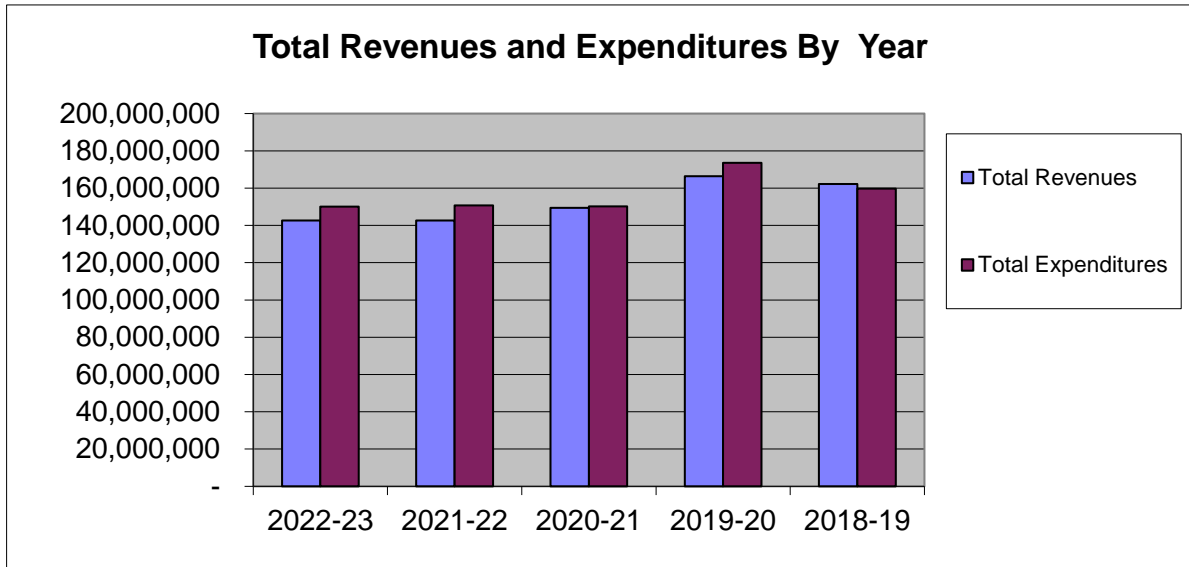
**Combined Budget Of Revenues Expenditures And
Changes In Fund Balance
All Funds
Fiscal Year 2022-23
With Comparative Totals for Prior Years**

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
Revenues:								
Intergovernmental - Local	\$ 49,738,432	\$ 52,489,253	\$ 47,888,909	\$ 48,000,000	\$ 52,564,284	\$ 50,000,000	\$ 50,000,000	\$ 50,000,000
Intergovernmental - State	98,489,916	99,702,502	93,148,988	92,076,685	87,750,804	96,784,724	96,768,778	96,768,778
Intergovernmental - Federal	2,675,058	2,644,290	2,111,091	2,000,000	3,844,884	2,652,062	2,702,103	2,753,145
Food sales	679,755	562,845	52,802	21,734	675,000	675,000	675,000	675,000
E-Rate	613,575	648,931	485,143	700,000	700,000	700,000	700,000	700,000
Interest	1,153,016	1,203,960	78,281	300,000	300,000	300,000	300,000	300,000
Other revenues	170,126	228,456	219,326	180,000	180,000	180,000	180,000	180,000
Total Revenues	153,519,878	157,480,237	143,984,540	143,278,419	146,014,972	151,291,786	151,325,881	151,376,923
Other financing sources:								
Operating transfers in	750,000	864,420	550,000	550,000	550,000	780,300	795,906	811,824
Total Revenues and Other Financing Sources	154,269,878	158,344,657	144,534,540	143,828,419	146,564,972	152,072,086	152,121,787	152,188,747
Expenditures:								
Certificated Salaries	50,551,410	49,588,031	50,226,533	46,804,594	47,896,273	45,938,557	46,857,328	47,794,475
Non-Certificated Salaries	18,384,694	18,092,539	18,165,984	17,430,894	19,097,738	17,697,389	18,051,336	18,412,363
Employee Benefits	43,909,273	46,484,323	46,376,691	44,271,254	43,954,384	46,545,525	47,476,436	48,425,965
Professional and Technical Services	2,520,802	1,961,115	1,829,454	1,883,326	1,248,567	1,248,405	1,273,373	1,298,840
Staff Travel	777,754	545,639	142,194	589,737	595,365	775,139	790,642	806,454
Utilities	7,359,702	6,980,520	6,877,371	7,006,744	6,797,094	6,990,954	7,130,772	7,273,388
Other Purchased Services	11,220,280	11,454,226	10,860,406	11,474,932	12,425,685	11,907,295	12,145,441	12,388,350
Supplies, Material, and Media	3,745,226	5,278,909	4,831,726	6,359,730	3,737,210	4,475,092	4,564,594	4,655,886
Other Expenses	(131,780)	(136,305)	(375,528)	716,778	24,406	(210,776)	(214,991)	(219,291)
Equipment	1,133,898	1,999,040	996,006	1,135,522	1,463,686	834,155	850,838	867,855
Student Transportation	7,964,944	7,985,095	6,435,934	7,949,771	8,036,690	8,331,816	8,498,452	8,668,421
Food Service	3,596,804	3,913,508	3,325,545	4,583,946	4,234,888	4,110,406	4,191,740	4,274,701
Total Expenditures	151,033,007	154,146,640	149,692,316	150,207,228	149,511,986	148,643,957	151,615,961	154,647,407
Other Financing Uses:								
Operating transfers out	750,000	864,420	550,000	550,000	550,000	561,000	572,220	583,665
Total Expenditures and Other Financing Uses	151,783,007	155,011,060	150,242,316	150,757,228	150,061,986	149,204,957	152,188,181	155,231,072
Excess (Deficiency) of Revenues Over Expenditures	2,486,871	3,333,597	(5,707,776)	(6,928,809)	(3,497,014)	2,867,129	(66,394)	(3,042,325)
Fund Balances, Beginning of Year	16,224,062	18,710,933	22,044,530	16,336,754	9,407,945	5,910,931	8,778,060	8,711,666
Fund Balances, End of Year	\$ 18,710,933	\$ 22,044,530	\$ 16,336,754	\$ 9,407,945	\$ 5,910,931	\$ 8,778,060	\$ 8,711,666	\$ 5,669,341

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2022 - 2023 Budget

Governmental Fund Types - Total Revenues Vs. Total Expenditures



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GENERAL FUND

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
Budget Of Revenues, Expenditures By Function And
Changes In Fund Balance
General Fund
Fiscal Year 2021-22
With Comparative Totals for Prior Years

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
Revenues:								
Intergovernmental - Local	\$ 49,738,432	\$ 52,489,253	\$ 47,888,909	\$ 48,000,000	\$ 52,564,284	\$ 50,000,000	\$ 50,000,000	\$ 50,000,000
Intergovernmental - State	90,493,098	91,901,060	87,070,694	84,868,255	84,191,124	88,751,318	88,697,965	88,697,965
Intergovernmental - Federal	195,558	146,948	2,111,091	2,000,000	-	-	-	-
E-Rate	613,575	648,931	485,143	700,000	700,000	700,000	700,000	700,000
Earnings on Investments	1,153,016	1,203,960	78,281	300,000	300,000	300,000	300,000	300,000
Other Revenues	169,505	228,456	219,326	180,000	180,000	180,000	180,000	180,000
Total Revenues	142,363,184	146,618,608	137,853,444	136,048,255	137,935,408	139,931,318	139,877,965	139,877,965
Expenditures by Function:								
Instruction	61,912,283	63,157,217	63,058,953	59,894,958	56,918,544	58,056,915	59,218,053	60,402,414
Special Education - Instruction	21,128,793	21,164,305	21,685,009	21,812,602	22,741,359	23,196,186	23,660,110	24,133,312
Special Education Support Services - Student	6,000,381	6,110,763	6,181,743	6,487,059	6,015,728	6,136,043	6,258,763	6,383,939
Support Services - Student	4,667,500	4,801,293	4,552,799	3,797,200	4,592,906	4,684,764	4,778,459	4,874,029
Support Services - Instruction	3,441,871	3,634,750	3,508,325	2,865,200	2,622,514	2,674,964	2,728,464	2,783,033
School Administration	6,285,566	6,675,932	6,550,269	6,269,004	6,433,749	6,562,424	6,693,672	6,827,546
School Administration Support Services	5,124,066	5,156,499	5,178,368	5,237,701	5,600,195	5,712,199	5,826,443	5,942,972
District Administration	1,352,816	1,277,546	1,456,814	1,505,981	1,381,546	1,409,177	1,437,360	1,466,108
District Administration Support Services	6,056,752	6,928,111	6,447,526	6,588,445	6,405,447	6,533,556	6,664,227	6,797,512
Operations and Maintenance of plant	21,519,961	21,746,782	21,001,746	21,487,227	22,697,086	23,151,028	23,614,048	24,086,329
Student Activities	1,981,270	1,594,839	1,560,921	1,728,134	1,831,334	1,867,961	1,905,320	1,943,426
Total Expenditures	139,471,259	142,248,037	141,182,473	137,673,511	137,240,408	139,985,216	142,784,920	145,640,619
Other Financing Uses:								
Operating transfers out	750,000	864,420	695,000	695,000	695,000	708,900	723,078	737,540
Total Expenditures and Other Financing Uses	140,221,259	143,112,457	141,877,473	138,368,511	137,935,408	140,694,116	143,507,998	146,378,159
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	2,141,925	3,506,151	(4,024,029)	(2,320,256)	-	(762,798)	(3,630,033)	(6,500,194)
Fund Balances, Beginning of Year	\$ 14,199,854	\$ 16,341,779	\$ 19,847,930	\$ 15,823,901	\$ 13,503,645	\$ 13,503,645	\$ 16,662,628	\$ 17,032,813
Fund Balances, End of Year	\$ 16,341,779	\$ 19,847,930	\$ 15,823,901	\$ 13,503,645	\$ 13,503,645	\$ 12,740,847	\$ 13,032,595	\$ 10,532,619

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Budget Of Revenues, Expenditures By Object And
Changes In Fund Balance
General Fund
Fiscal Year 2022-23
With Comparative Totals for Prior Years**

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26
Revenues:								
Intergovernmental - Local	\$ 49,738,432	\$ 52,489,253	\$ 47,888,909	\$ 48,000,000	\$ 52,564,284	\$ 50,000,000	\$ 50,000,000	\$ 50,000,000
Intergovernmental - State	90,493,098	91,901,060	87,070,694	84,868,255	84,191,124	88,751,318	88,697,965	88,697,965
Intergovernmental - Federal	195,558	146,948	2,111,091	2,000,000	-	-	-	-
E-Rate	613,575	648,931	485,143	700,000	700,000	700,000	700,000	700,000
Earnings on Investments	1,153,016	1,203,960	78,281	300,000	300,000	300,000	300,000	300,000
Other Revenues	169,505	228,456	219,326	180,000	180,000	180,000	180,000	180,000
Total Revenues	142,363,184	146,618,608	137,853,444	136,048,255	137,935,408	139,931,318	139,877,965	139,877,965
Expenditures by Object:								
Certificated Salaries	50,551,410	49,588,031	50,226,533	46,804,594	47,896,273	48,854,198	49,831,282	50,827,908
Non-Certificated Salaries	18,384,694	18,092,539	18,165,984	17,430,894	19,097,738	19,479,693	19,869,287	20,266,672
Employee Benefits	43,909,273	46,484,323	47,628,328	44,271,254	43,954,384	44,833,472	45,730,141	46,644,744
Professional and Technical Services	2,520,802	1,961,115	1,829,454	1,875,016	1,248,567	1,273,538	1,299,009	1,324,989
Staff Travel	533,405	379,596	130,029	552,497	585,315	597,021	608,962	621,141
Student Travel	244,349	166,043	12,165	37,240	10,050	10,251	10,456	10,665
Utility Services	1,605,355	1,566,093	1,496,898	1,531,044	1,406,005	1,434,125	1,462,808	1,492,064
Energy Services	5,754,347	5,414,427	5,380,473	5,475,700	5,391,089	5,498,911	5,608,889	5,721,067
Other Purchased Services	11,220,280	11,454,226	10,860,406	11,474,932	12,425,685	12,674,199	12,927,683	13,186,236
Supplies, Materials, and Media	3,745,226	5,278,909	4,831,725	6,359,730	3,737,210	3,811,954	3,888,193	3,965,957
Other Expenses	(131,780)	(136,305)	(375,528)	725,088	24,406	24,894	25,392	25,900
Equipment	1,133,898	1,999,040	996,006	1,135,522	1,463,686	1,492,960	1,522,819	1,553,275
Total Expenditures	139,471,259	142,248,037	141,182,473	137,673,511	137,240,408	139,985,216	142,784,920	145,640,619
Other Financing Uses:								
Operating transfers out	750,000	864,420	695,000	695,000	695,000	708,900	723,078	737,540
Total Expenditures and Other Financing Uses	140,221,259	143,112,457	141,877,473	138,368,511	137,935,408	140,694,116	143,507,998	146,378,159
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	2,141,925	3,506,151	(4,024,029)	(2,320,256)	-	(762,798)	(3,630,033)	(6,500,194)
Fund Balances, Beginning of Year	\$ 14,199,854	\$ 16,341,779	\$ 19,847,930	\$ 15,823,901	\$ 13,503,645	\$ 17,348,528	\$ 20,507,512	\$ 20,877,696
Fund Balances, End of Year	\$ 16,341,779	\$ 19,847,930	\$ 15,823,901	\$ 13,503,645	\$ 13,503,645	\$ 16,585,730	\$ 16,877,479	\$ 14,377,502

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**General Fund Revenue
Fiscal Year 2022-23
With Comparative Totals for Prior Years**

<u>Revenue Source</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Budget 2021-22</u>	<u>Budget 2022-23</u>	<u>Projected 2023-24</u>	<u>Projected 2024-25</u>	<u>Projected 2025-26</u>
Borough In-Kind	\$ 10,854,635	\$ 11,048,424	\$ 11,362,732	\$ 11,462,686	\$ 12,822,896	\$ 12,822,896	\$ 12,822,896	\$ 12,822,896
Borough Appropriation	38,883,797	41,440,829	36,526,177	36,537,314	39,741,388	39,741,388	39,741,388	39,741,388
Earnings on Investments	1,153,016	1,203,960	78,281	300,000	300,000	300,000	300,000	300,000
E-Rate	613,575	648,931	485,143	700,000	700,000	700,000	700,000	700,000
Rentals	28,150	26,400	23,400	30,000	30,000	30,000	30,000	30,000
Other Revenues	141,355	202,056	195,926	150,000	150,000	150,000	150,000	150,000
Total Local Revenue	51,674,528	54,570,600	48,671,659	49,180,000	53,744,284	53,744,284	53,744,284	53,744,284
Foundation Program	79,011,273	78,773,325	76,021,227	73,755,851	73,591,664	77,634,849	77,581,479	77,581,479
PERS On-Behalf Payment	1,360,827	1,561,023	1,961,273	1,532,029	514,294	514,294	514,294	514,294
TRS On-Behalf Payment	8,442,963	9,174,109	8,773,802	9,300,952	5,963,728	5,963,728	5,963,728	5,963,728
Quality Schools	288,080	286,749	281,762	279,423	276,554	282,000	287,640	287,640
Other State Revenue	1,389,955	2,105,854	2,143,721	2,000,000	3,844,884	-	-	-
Total State Revenue	90,493,098	91,901,060	89,181,785	86,868,255	84,191,124	84,394,871	84,347,141	84,347,141
Medicaid	195,558	146,948	-	-	-	-	-	-
Total Federal Revenue	195,558	146,948	-	-	-	-	-	-
Total General Fund Revenue	\$ 142,363,184	\$ 146,618,608	\$ 137,853,444	\$ 136,048,255	\$ 137,935,408	\$ 138,139,155	\$ 138,091,425	\$ 138,091,425

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

**Districtwide Budget Summary by Object for Expense Accounts
General Fund**

Actual Expenditures 2018-19	Actual Expenditures 2019-20	Actual Expenditures 2020-21	Current Appropriation 2021-22	Object	Description	Recommended 2022-23	Difference Between 2022-23 and Revised 2021-22 +(-)	PCT +(-)
\$ 169,900	\$ 179,696	\$ 193,690	\$ 179,000	3110	Superintendent	\$ 179,000	-	-
144,489	722	153,612	151,453	3120	Assistant Superintendent - Certified	138,453	(13,000)	(8.58)
4,081,543	4,210,507	4,216,370	4,101,903	3130	Principal/Assistant Principal	4,307,488	205,585	5.01
841,370	1,057,984	881,975	922,585	3140	Director/Coordinator - Certified	863,464	(59,121)	(6.41)
39,720,796	38,676,699	39,585,089	36,134,154	3150	Teachers	36,922,744	788,590	2.18
627,557	458,049	490,813	508,812	3161	Extra-Duty Compensation Certified	649,503	140,691	27.65
170,479	94,078	118,141	67,082	3162	Emolument	42,071	(25,011)	(37.28)
3,350	4,725	6,726	-	3163	Prep Time	-	-	-
404,282	266,705	148,263	390,744	3171	Substitute Certified w/Certificate	632,183	241,439	61.79
74,045	55,941	29,213	111,502	3172	Temporary Certified w/Certificate	2,500	(109,002)	(97.76)
395,909	414,566	311,594	322,793	3173	Long Term Substitute - Certified	175,000	(147,793)	(45.79)
3,670,718	3,818,563	3,791,680	3,681,116	3180	Specialists - Certified	3,750,417	69,301	1.88
246,973	349,796	299,369	233,450	3190	Leave - Certified	233,450	-	-
150,656	157,056	165,039	-	3211	Assistant Superintendent - Support	-	-	-
426,568	473,217	490,591	509,402	3212	Director/Coordinator Support	510,410	1,008	0.20
1,165,636	1,183,574	1,195,626	591,987	3220	Specialist - Nurse	1,234,895	642,908	108.60
5,929,404	5,803,008	5,619,984	5,677,201	3230	Tutors/Aides	5,753,082	75,881	1.34
5,874,338	6,024,428	6,012,805	5,852,343	3240	Support Staff	7,199,482	1,347,139	23.02
2,871,785	2,824,219	2,819,129	2,840,982	3250	Maintenance/Custodians	3,029,609	188,627	6.64
2,378	3,431	126	1,722	3272	Activity Bus Driver	-	(1,722)	(100.00)
270,123	179,584	156,849	250,301	3291	Substitute - Support	456,605	206,304	82.42
420,626	356,076	429,223	452,802	3292	Extra-Duty Compensation Support	332,927	(119,875)	(26.47)
46,013	21,801	52,969	46,044	3293	Long Term Substitute - Support	5,000	(41,044)	(89.14)
395,778	329,892	330,739	338,859	3294	Temporary Salaries - Support	121,196	(217,663)	(64.23)
93,870	92,194	115,058	44,107	3295	Overtime - Support	40,180	(3,927)	(8.90)
526,554	338,496	272,745	769,736	3296	Substitute Certified w/o Certificate	364,352	(405,384)	(52.67)
210,964	305,563	505,100	55,408	3300	Leave - Support	50,000	(5,408)	(9.76)
21,952,377	22,617,317	23,530,919	20,340,703	3511	Health Care Costs	23,572,568	3,231,865	15.89
108,559	95,610	97,632	90,753	3512	Life Insurance	97,030	6,277	6.92
40,252	66,142	218,172	90,744	3520	Unemployment Insurance	97,030	6,286	6.93
668,885	664,527	679,021	646,489	3541	FICA Medicare (TRS)	674,254	27,765	4.29
1,340,693	1,327,262	1,320,554	1,410,581	3542	FICA Contribution	1,514,849	104,268	7.39
6,198,156	6,053,082	6,148,270	5,633,496	3550	TRS Retirement	5,879,604	246,108	4.37
(626,972)	-	-	-	3558	TRS DC Forfeiture	-	-	-
8,421,856	9,174,109	8,773,802	9,300,952	3559	TRS On-Behalf	5,963,728	(3,337,224)	(35.88)
3,674,635	3,673,614	3,647,047	3,654,648	3560	PERS Retirement	3,927,796	273,148	7.47
(431,853)	-	-	-	3568	PERS DC Forfeiture	-	-	-
1,360,827	1,561,023	1,961,273	1,532,029	3569	PERS On-Behalf	514,294	(1,017,735)	(66.43)
1,201,858	1,251,637	1,251,637	1,570,859	3631	Worker's Compensation	1,713,231	142,372	9.06
2,300,192	1,688,129	1,585,151	1,641,294	4100	Professional-Technical Service	1,043,894	(597,400)	(36.40)
88,527	95,790	97,134	97,132	4121	In Kind Professional -Technical Audit	100,773	3,641	3.75
129,208	175,181	145,984	134,000	4140	Professional-Technical Legal	100,000	(34,000)	(25.37)
2,875	2,015	1,185	2,590	4150	Professional -Technical Medical	3,900	1,310	50.58
55,659	33,708	13,152	68,504	4201	Travel - Meals	71,225	2,721	3.97
195,128	157,764	83,767	211,312	4202	Travel - Mileage	226,964	15,652	7.41
282,618	188,124	33,111	272,681	4203	Travel - Other	287,126	14,445	5.30
244,349	166,043	12,165	37,240	4250	Student Travel	10,050	(27,190)	(73.01)
303,053	268,862	244,016	276,357	4310	Water And Sewage	264,344	(12,013)	(4.35)
149,094	147,958	141,429	147,587	4320	Garbage	141,661	(5,926)	(4.02)
36,188	39,622	27,828	39,125	4331	Postage	40,550	1,425	3.64
1,043,912	1,035,581	1,010,517	987,975	4332	Telephone	959,450	(28,525)	(2.89)
73,109	74,070	73,108	80,000	4350	In Kind Utilities	81,600	1,600	2.00
3,894,553	3,548,568	3,677,630	3,672,167	4360	Electricity	3,572,037	(100,130)	(2.73)
1,360,728	1,434,931	1,375,227	1,374,306	4370	Natural/Bottled Gas	1,321,190	(53,116)	(3.86)
499,065	430,928	327,616	429,227	4380	Fuel For Heating	416,262	(12,965)	(3.02)
20,580	9,670	12,064	11,022	4401	Freight Costs	10,850	(172)	(1.56)
359,393	303,076	419,844	606,860	4402	Purchased Service	473,319	(133,541)	(22.01)
115,665	109,747	122,636	125,045	4403	In Kind Custodial	132,564	7,519	6.01
8,064,850	8,338,586	7,270,220	8,029,231	4404	In Kind Maintenance	8,683,359	654,128	8.15
105,958	100,025	104,453	70,031	4408	Purchased Service - Copier	75,614	(25,341)	(29.79)
537,852	545,754	538,613	517,362	4410	Rental	494,039	(23,323)	(4.51)
579,592	312,286	347,592	539,454	4430	Repair & Maintenance Agreement	428,571	(110,883)	(20.55)
1,419,726	1,718,541	2,028,578	1,560,419	4450	Liability Insurance	2,111,369	550,950	35.31
16,663	16,541	16,405	15,508	4490	Student Accident Insurance	16,000	(541)	(3.17)
2,731,696	4,173,621	3,715,049	4,717,477	4501	Supplies	3,091,778	(1,625,699)	(34.46)
126,266	121,267	112,061	155,334	4502	Discretionary Material	139,945	(15,389)	(9.91)
894,632	898,883	962,441	1,445,702	4503	Software	475,862	(969,840)	(67.08)
(37,894)	62,732	17,579	-	4560	Inventory Adjustment	-	-	-
30,527	22,406	24,597	41,217	4580	Gas And Oil	29,625	(11,592)	(28.12)
-	-	-	-	4850	Stipends	-	-	-
(16,574)	22,269	(1,237)	861,880	4901	Other Expenses	166,720	(695,160)	(80.66)
144,720	67,429	18,773	203,157	4902	Career Development	211,157	8,000	3.94
26,388	30,096	30,073	27,202	4903	Professional Dues	27,666	464	1.71
854	375	1,610	-	4904	Physical Exam Reimbursement	-	-	-
-	3,000	12,359	14,942	4906	Moving Expenses	6,000	(8,942)	(59.84)
(287,168)	(259,474)	(437,107)	(382,093)	4950	Indirect Costs	(387,137)	(5,044)	-
236,840	125,497	103,885	204,944	5101	Equipment	10,000	(194,944)	(95.12)
897,058	1,873,543	892,120	930,578	5102	Equipment-Technology	1,453,686	523,108	56.21
750,000	864,420	695,000	695,000	5500	Transfer To Other	695,000	-	-
<u>\$ 140,221,259</u>	<u>\$ 143,112,457</u>	<u>\$ 141,877,473</u>	<u>\$ 138,368,511</u>		Fund Total	<u>\$ 137,935,408</u>	<u>\$ (433,103)</u>	(0.31)

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

**Districtwide Budget Summary by Location for Expense Accounts
General Fund**

Actual Expenditures 2018-19	Actual Expenditures 2019-20	Actual Expenditures 2020-21	Current Appropriation 2021-22	Description	Recommended 2022-23	Difference Between 2022-23 Revised 2021-22 +(-)	PCT +(-)
762,457	689,911	672,489	577,296	01 Tebughna	642,298	65,002	11
1,870,250	1,914,971	1,811,366	1,501,580	02 Ninilchik	1,558,059	56,479	4
968,444	836,097	775,550	1,036,334	03 Susan B. English	1,080,311	43,977	4
5,402,527	5,057,819	5,203,105	4,936,059	06 Homer High	5,060,945	124,886	3
5,532,230	5,585,468	5,500,859	5,549,166	07 Kenai Central	5,966,327	417,161	8
2,700,865	2,165,271	2,275,811	2,053,982	08 Seward High	2,012,239	(41,743)	(2)
6,922,699	8,019,081	8,007,610	7,449,312	09 Soldotna High	7,789,273	339,961	5
4,888,304	4,698,628	4,639,703	4,120,341	10 Nikiski Jr/Sr	4,356,221	235,880	6
3,876,051	4,285,643	4,670,360	4,289,096	11 Kenai Middle	4,469,754	180,658	4
4,986,275	5,123,356	4,943,922	4,405,277	12 Skyview Middle	4,733,857	328,580	7
2,666,699	2,614,930	2,673,360	2,685,686	13 Homer Middle	2,670,217	(15,469)	(1)
1,655,569	1,587,771	1,801,297	1,487,474	14 Seward Middle	1,461,791	(25,683)	(2)
73,053	26,673	42,111	61,062	15 Marathon School	128,207	67,145	110
878,578	829,420	854,399	1,022,074	16 River City Academy	888,234	(133,840)	(13)
2,517,742	-	-	-	17 Soldotna Prep	-	-	-
1,591,654	1,630,082	1,732,484	1,898,074	31 Chapman	2,093,407	195,333	10
319,599	364,016	375,127	391,810	32 Cooper Landing	403,886	12,076	3
2,810,285	3,117,485	3,118,676	3,059,932	33 Paul Banks	3,049,390	(10,542)	(0)
1,508,590	1,375,514	1,303,756	1,265,261	34 Nanwalek	1,449,847	184,586	15
411,549	452,805	405,403	440,175	35 Hope	525,859	85,684	19
341,544	367,949	328,317	306,672	37 Moose Pass	378,604	71,932	23
1,143,000	1,011,086	817,336	439,343	38 Nikolaevsk	452,950	13,607	3
682,700	743,994	769,222	785,086	40 Port Graham	762,993	(22,093)	(3)
2,918,112	2,825,113	2,796,781	2,614,579	42 William H. Seward Elem	2,749,057	134,478	5
3,503,852	3,737,422	3,581,269	3,652,173	43 Soldotna Elem	3,827,944	175,771	5
2,389,599	2,321,508	2,270,578	2,087,077	44 Sterling	2,018,061	(69,016)	(3)
2,054,713	1,978,198	1,904,297	1,847,977	45 Tustumena	1,851,529	3,552	0
3,772,345	4,201,512	4,109,063	3,623,175	46 Redoubt	3,988,307	365,132	10
1,349,041	1,413,555	1,441,778	1,463,185	47 McNeil Canyon	1,581,228	118,043	8
4,144,168	4,434,869	4,669,562	3,860,770	48 K-Beach	3,803,249	(57,521)	(1)
1,105,623	1,096,029	1,139,172	1,125,022	49 Razdolna	1,113,283	(11,739)	(1)
3,243,399	3,278,201	3,084,324	2,881,321	50 West Homer	2,977,995	96,674	3
5,069,698	5,253,147	5,019,453	4,619,441	51 Mountain View	4,723,061	103,620	2
3,542,134	3,701,512	3,397,470	2,764,809	52 Nikiski North Star	2,685,364	(79,445)	(3)
1,481,081	1,427,424	1,620,546	1,723,740	53 Voznesenka	1,653,068	(70,672)	(4)
867,786	921,309	784,988	864,084	56 Kachemak Selo	722,980	(141,104)	(16)
3,422,739	3,531,575	3,456,680	3,598,201	63 Kaleidoscope Charter	3,479,597	(118,604)	(3)
2,339,100	2,486,710	2,400,529	2,613,455	64 Soldotna Montessori Charter	2,345,311	(268,144)	(10)
2,760,515	2,595,813	2,665,235	2,751,875	65 Aurora Borealis	2,464,564	(287,311)	(10)
585,878	633,482	649,538	646,098	66 Homer Flex	657,048	10,950	2
1,310,345	1,382,845	1,262,053	1,276,446	67 Kenai Alternative	1,420,532	144,086	11
1,620,024	1,850,963	1,655,267	1,958,543	68 Fireweed Academy	1,513,015	(445,528)	(23)
4,004,644	3,851,976	5,899,396	6,182,657	80 Connections Program	6,027,380	(155,277)	(3)
432,012	475,979	433,925	373,815	70 Board of Education	354,643	(19,172)	(5)
492,244	386,383	356,076	406,688	71 Superintendent	382,684	(24,004)	(6)
1,547,367	1,738,725	1,750,570	-	72 Asst Supt Instructional Services	-	-	-
552,527	239,066	393,033	607,933	73 Asst Supt Instruction	577,186	(30,747)	(5)
882,104	987,048	909,661	1,045,073	74 Director Fiscal Services	1,043,520	(1,553)	(0)
265,039	285,876	288,721	795,873	75 Planning and Operations	582,397	(213,476)	(27)
743,695	823,429	731,302	810,824	76 Purchasing/Warehouse	816,707	5,883	1
976,203	1,051,504	971,006	1,210,392	77 Director Human Resources	1,343,418	133,026	11
2,268,512	2,550,856	2,247,476	2,734,413	78 Director Information Services	2,695,980	(38,433)	(1)
644,392	1,159,246	667,105	700,923	79 E-Rate Program	724,135	23,212	3
4,220,804	3,963,309	3,578,563	3,440,961	81 Student Support Services	3,625,564	184,603	5
-	269,668	506,809	-	82 Schools and Compliance	-	-	-
18,208,271	20,773,250	19,984,196	21,162,057	83 DW - Services	14,587,490	(6,574,567)	(31)
1,391,516	896,625	1,011,218	1,002,134	84 Curriculum	736,198	(265,936)	(27)
632,995	926,688	424,678	776,548	85 Secondary Education	697,029	(79,519)	(10)
637,990	451,952	281,569	770,312	86 Elementary Education	518,795	(251,517)	(33)
330,128	516,548	609,328	410,222	87 DW - Health Services	624,965	214,743	52
-	195,172	201,995	204,623	88 Communications	208,019	3,396	2
-	-	-	-	96 Unallocated	4,879,436	4,879,436	-
<u>\$ 140,221,259</u>	<u>\$ 143,112,457</u>	<u>\$ 141,877,473</u>	<u>\$ 138,368,511</u>	Fund Total	<u>\$ 137,935,408</u>	<u>\$ (433,103)</u>	<u>(0)</u>

Kenai Peninsula Borough School District
2022 - 2023 Budget
Summary of Function Codes by Fund/Location

Fund - 100 General Fund

<u>LOCATION</u>	<u>4100 Regular Instruction</u>	<u>4200 Special Ed Instruction</u>	<u>4220 Special Serv Students</u>	<u>4300 Support Serv Pupils</u>	<u>4350 Support Serv Instruction</u>	<u>4400 School Administration</u>	<u>4450 School Admin Support</u>
65 Aurora Borealis Charter	\$ 1,371,763	\$ 119,193	\$ 40,787	\$ 58,834	\$ -	\$ 158,215	\$ 162,127
31 Chapman Elem	1,074,020	287,098	123,101	107,301	28,516	155,157	72,713
80 Connections	5,758,714	244,906	-	-	-	-	-
32 Cooper Landing School	201,612	8,429	-	13,277	-	18,601	86,215
68 Fireweed Academy	749,792	217,626	41,755	74,996	-	150,928	79,850
66 Homer Flex	283,983	69,031	-	13,899	-	150,189	83,578
06 Homer High	2,095,654	926,957	37,379	257,127	81,944	274,850	233,943
13 Homer Middle	1,141,468	689,372	31,403	167,655	31,714	164,651	86,237
35 Hope Elem/High	217,427	94,668	5,298	200	-	37,092	77,219
56 Kachemak Selo Elem/High	325,763	112,454	6,489	7,100	-	51,691	74,948
63 Kaleidoscope Charter	1,814,180	156,055	101,291	103,807	54,767	150,014	167,929
48 K-Beach Elem	1,644,861	860,456	276,495	84,704	95,047	303,265	150,856
67 Kenai Alternative	567,421	418,504	12,799	26,549	-	164,274	82,296
07 Kenai Central High	2,358,801	1,135,874	108,076	373,554	107,273	341,203	282,742
11 Kenai Middle	2,000,843	1,002,351	119,647	238,468	101,040	318,269	186,943
15 Marathon School	124,457	-	-	-	-	-	3,750
47 McNeil Canyon	896,552	189,675	58,396	300	30,109	86,852	84,194
37 Moose Pass Elem	179,194	-	-	25	-	18,226	81,266
51 Mountain View Elem	1,810,445	1,661,153	161,071	119,853	140,799	236,577	159,232
34 Nanwalek Elem/High	606,711	259,887	20,935	23,347	-	78,001	231,773
10 Nikiski Middle/Senior	1,924,021	654,375	172,858	221,219	40,300	263,480	235,359
52 Nikiski North Star Elem	1,065,837	733,471	114,023	104,400	29,382	155,932	95,516
38 Nikolaevsk Elem/High	91,685	41,483	3,006	41,285	250	37,017	81,393
02 Niinilchik Elem/High	430,523	359,146	102,407	114,244	200	92,377	99,484
33 Paul Banks	1,080,114	1,045,622	283,163	104,000	26,994	162,894	95,061
40 Port Graham Elem/High	246,455	82,390	5,233	23,247	-	33,267	217,825
49 Razzolna Elem/High	653,704	124,570	6,489	13,899	300	76,332	81,343
46 Redoubt Elem	1,751,196	1,248,367	219,912	86,704	37,267	163,637	133,968
16 River City Academy	557,279	108,478	9,406	59,306	-	80,234	69,634
08 Seward High	680,112	318,445	15,644	59,119	35,318	173,302	169,166
14 Seward Middle	705,421	158,757	26,260	57,969	33,208	81,604	127,119
12 Skyview Middle	2,144,183	844,812	122,720	274,469	35,872	307,558	189,424
43 Soldotna Elem	1,384,641	1,418,819	334,547	79,839	31,837	171,808	100,507
09 Soldotna High	3,302,313	1,836,053	178,197	421,443	160,024	364,402	319,107
64 Soldotna Montessori	1,222,493	223,672	63,093	37,215	64,576	153,382	76,543
44 Sterling Elem	813,489	428,255	159,095	104,100	27,591	162,200	92,783
03 Susan B English Elem/High	454,424	81,680	15,701	23,147	500	34,667	86,328
01 Tebughna School	224,039	-	-	20,015	-	33,626	113,669
45 Tustumena Elem	756,261	500,626	91,899	32,819	26,254	103,313	75,271
53 Voznesenka Elem/High	932,407	202,483	58,396	14,049	-	116,643	91,883
50 West Homer Elem	1,123,563	952,043	184,710	79,365	29,684	156,983	81,476
42 William H. Seward Elem	1,376,732	500,993	171,925	67,545	28,159	157,836	120,557
70 Board of Education	-	-	-	-	-	-	-
71 Office of Superintendent	-	-	-	-	-	-	-
72 Asst Supt Instructional Services	-	-	-	-	-	-	-
73 Asst Supt Instruction	148,678	-	-	-	21,849	-	-
74 Fiscal Services	-	-	-	-	-	-	-
75 Planning & Operations	-	-	-	-	-	-	-
76 Purchasing & Warehouse	-	-	-	-	-	-	-
77 Human Resources	-	-	-	-	-	-	-
78 Information Services	833,956	-	-	-	-	-	-
79 E-Rate & Technology	724,135	-	-	-	-	-	-
81 Student Support Services	9,470	1,388,593	2,178,294	-	49,207	-	-
82 Schools & Compliance	-	-	-	-	-	-	-
83 Districtwide Services	1,454,298	1,034,537	353,828	203,073	135,762	493,200	458,968
84 Curriculum	664,828	-	-	-	71,370	-	-
85 Secondary Education	48,232	-	-	54,474	560,670	-	-
86 Elementary Education	10,958	-	-	-	504,731	-	-
87 Nursing Services	-	-	-	624,965	-	-	-
88 Communications	-	-	-	-	-	-	-
96 Unallocated	4,879,436	-	-	-	-	-	-
	<u>\$ 56,918,544</u>	<u>\$ 22,741,359</u>	<u>\$ 6,015,728</u>	<u>\$ 4,592,906</u>	<u>\$ 2,622,514</u>	<u>\$ 6,433,749</u>	<u>\$ 5,600,195</u>

Kenai Peninsula Borough School District
2022 - 2023 Budget
Summary of Function Codes by Fund/Location

Fund - 100 General Fund

LOCATION	4510 District Administration	4550 District Admin - Support	4600 Operation of Plant	4700 Pupil Activities	4900 Transfers to Other Funds	Total
65 Aurora Borealis Charter	\$ -	\$ -	\$ 553,645	\$ -	\$ -	\$ 2,464,564
31 Chapman Elem	-	-	220,766	24,735	-	2,093,407
80 Connections	-	-	20,100	3,660	-	6,027,380
32 Cooper Landing School	-	-	72,664	3,088	-	403,886
68 Fireweed Academy	-	-	198,068	-	-	1,513,015
66 Homer Flex	-	-	53,527	2,841	-	657,048
06 Homer High	-	-	880,095	272,996	-	5,060,945
13 Homer Middle	-	-	323,566	34,151	-	2,670,217
35 Hope Elem/High	-	-	90,451	3,504	-	525,859
56 Kachemak Selo Elem/High	-	-	140,554	3,981	-	722,980
63 Kaleidoscope Charter	-	112,863	818,691	-	-	3,479,597
48 K-Beach Elem	-	-	371,417	16,148	-	3,803,249
67 Kenai Alternative	-	-	143,915	4,774	-	1,420,532
07 Kenai Central High	-	-	984,583	274,221	-	5,966,327
11 Kenai Middle	-	-	447,517	54,676	-	4,469,754
15 Marathon School	-	-	-	-	-	128,207
47 McNeil Canyon	-	-	227,586	7,564	-	1,581,228
37 Moose Pass Elem	-	-	97,753	2,140	-	378,604
51 Mountain View Elem	-	-	415,729	18,202	-	4,723,061
34 Nanwalek Elem/High	-	-	214,544	14,649	-	1,449,847
10 Nikiski Middle/Senior	-	10	631,604	213,005	-	4,356,221
52 Nikiski North Star Elem	-	-	374,158	12,645	-	2,685,364
38 Nikolaevsk Elem/High	-	-	127,341	29,490	-	452,950
02 Ninilchik Elem/High	-	-	317,994	41,684	-	1,558,059
33 Paul Banks	-	-	242,575	8,967	-	3,049,390
40 Port Graham Elem/High	-	-	145,895	8,681	-	762,993
49 Razzdolna Elem/High	-	-	151,212	5,434	-	1,113,283
46 Redoubt Elem	-	-	331,573	15,683	-	3,988,307
16 River City Academy	-	-	2,000	1,897	-	888,234
08 Seward High	-	-	417,633	143,500	-	2,012,239
14 Seward Middle	-	-	247,958	23,495	-	1,461,791
12 Skyview Middle	-	-	753,744	61,075	-	4,733,857
43 Soldotna Elem	-	-	291,076	14,870	-	3,827,944
09 Soldotna High	-	-	923,611	284,123	-	7,789,273
64 Soldotna Montessori	-	-	504,337	-	-	2,345,311
44 Sterling Elem	-	-	221,374	9,174	-	2,018,061
03 Susan B English Elem/High	-	-	375,765	8,099	-	1,080,311
01 Tebughna School	-	-	248,112	2,837	-	642,298
45 Tustumena Elem	-	-	256,687	8,399	-	1,851,529
53 Voznesenka Elem/High	-	-	225,937	11,270	-	1,653,068
50 West Homer Elem	-	-	356,999	13,172	-	2,977,995
42 William H. Seward Elem	-	-	311,972	13,338	-	2,749,057
70 Board of Education	354,643	-	-	-	-	354,643
71 Office of Superintendent	382,684	-	-	-	-	382,684
72 Asst Supt Instructional Services	-	-	-	-	-	-
73 Asst Supt Instruction	390,626	-	-	16,033	-	577,186
74 Fiscal Services	-	1,043,520	-	-	-	1,043,520
75 Planning & Operations	-	294,923	287,474	-	-	582,397
76 Purchasing & Warehouse	-	706,914	109,793	-	-	816,707
77 Human Resources	-	1,093,699	249,719	-	-	1,343,418
78 Information Services	-	1,862,024	-	-	-	2,695,980
79 E-Rate & Technology	-	-	-	-	-	724,135
81 Student Support Services	-	-	-	-	-	3,625,564
82 Schools & Compliance	-	-	-	-	-	-
83 Districtwide Services	45,574	1,291,504	8,312,266	109,480	695,000	14,587,490
84 Curriculum	-	-	-	-	-	736,198
85 Secondary Education	-	-	-	33,653	-	697,029
86 Elementary Education	-	-	3,106	-	-	518,795
87 Nursing Services	-	-	-	-	-	624,965
88 Communications	208,019	-	-	-	-	208,019
96 Unallocated	-	-	-	-	-	4,879,436
	<u>\$ 1,381,546</u>	<u>\$ 6,405,447</u>	<u>\$ 22,697,086</u>	<u>\$ 1,831,334</u>	<u>\$ 695,000</u>	<u>\$ 137,935,408</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4100 Instruction

	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4300 Utility Services	4350 Energy Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
Location													
65 Aurora Borealis Charter	\$ 904,170	\$ 25,613	\$ 497,249	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (60,862)	\$ 5,593	\$ -	\$ 1,371,763
31 Chapman Elem.	694,882	5,657	357,839	-	-	-	-	-	1,962	13,680	-	-	1,074,020
80 Connections	1,940,245	345,312	1,249,569	50,000	27,687	5,000	70,205	-	357,307	1,534,675	1,214	177,500	5,758,714
32 Cooper Landing School	96,048	29,252	74,737	-	-	-	-	-	157	1,418	-	-	201,612
68 Fireweed Academy	440,958	42,894	196,950	-	-	-	-	-	-	65,557	3,433	-	749,792
66 Homer Flex	181,361	1,463	97,279	-	-	-	-	-	313	3,567	-	-	283,983
06 Homer High	1,207,134	139,228	707,654	-	-	-	-	-	5,249	36,389	-	-	2,095,654
13 Homer Middle	712,984	22,331	393,417	-	-	-	-	-	1,962	10,774	-	-	1,141,468
35 Hope Elem./High	137,916	1,031	75,676	-	-	-	-	-	240	2,564	-	-	217,427
56 Kachemak Selo Elem./High	81,591	76,409	144,289	-	19,800	-	-	-	584	3,090	-	-	325,763
63 Kaleidoscope Charter	1,091,885	113,567	661,328	-	-	-	-	-	-	(60,496)	7,896	-	1,814,180
48 K-Beach Elem.	1,106,355	8,262	502,240	-	-	-	-	-	3,905	23,969	130	-	1,644,861
67 Kenai Alternative	339,595	2,925	175,859	40,000	-	-	-	-	679	8,363	-	-	567,421
07 Kenai Central High	1,449,099	81,856	781,966	-	-	-	-	-	6,969	38,911	-	-	2,358,801
11 Kenai Middle	1,291,874	26,614	650,089	-	-	-	-	-	4,196	28,070	-	-	2,000,843
15 Marathon	83,034	-	39,848	-	-	-	-	-	104	1,471	-	-	124,457
47 McNeil Canyon Elem.	588,317	4,014	293,077	-	-	-	-	-	1,315	9,829	-	-	896,552
37 Moose Pass Elem.	79,900	25,956	71,462	-	-	-	-	-	177	1,699	-	-	179,194
51 Mountain View Elem.	1,192,025	10,845	578,844	-	-	-	-	-	4,196	24,535	-	-	1,810,445
34 Nanwalek Elem/High	380,135	3,105	208,217	-	1,000	-	-	-	5,502	8,752	-	-	606,711
10 Nikiski Mid./Sr.	1,240,705	25,558	626,026	-	-	-	-	-	5,050	26,682	-	-	1,924,021
52 Nikiski North Star Elem.	695,991	5,459	343,655	-	-	-	-	-	2,485	18,247	-	-	1,065,837
38 Nikolaevsk Elem./High	57,222	536	32,524	-	-	-	-	-	417	986	-	-	91,685
02 Ninilchik Elem./High	210,556	70,943	139,798	-	-	-	-	-	1,710	7,516	-	-	430,523
33 Paul Banks Elem.	699,751	6,854	359,360	-	-	-	-	-	1,670	12,479	-	-	1,080,114
40 Port Graham Elem./High	163,345	1,004	76,520	-	1,000	-	-	-	2,001	2,585	-	-	246,455
49 Razdolna Elem./High	272,073	116,646	255,298	-	-	-	-	-	1,117	8,570	-	-	653,704
46 Redoubt Elem.	1,156,774	9,180	557,004	-	-	-	-	-	3,518	24,720	-	-	1,751,196
16 River City Academy	349,982	2,961	189,934	-	-	-	-	-	1,451	12,951	-	-	557,279
08 Seward High	355,075	88,081	222,781	-	-	-	-	-	2,110	12,065	-	-	680,112
14 Seward Middle	443,134	19,446	230,083	-	-	-	-	-	1,565	11,193	-	-	705,421
12 Skyview Middle	1,305,640	115,693	690,776	-	-	-	-	-	4,123	27,951	-	-	2,144,183
43 Soldotna Elem.	892,577	9,158	463,322	-	-	-	-	-	2,537	17,047	-	-	1,384,641
09 Soldotna High	2,056,086	77,727	1,086,377	-	-	-	-	-	10,090	72,033	-	-	3,302,313
64 Soldotna Montessori Charter	714,627	130,343	429,427	-	-	-	-	-	-	(57,226)	5,322	-	1,222,493
44 Sterling Elem.	528,321	4,545	268,529	-	-	-	-	-	1,482	10,612	-	-	813,489
03 Susan B English	258,193	31,649	155,707	-	-	-	-	-	3,685	5,190	-	-	454,424
01 Tebughna School	141,504	968	76,189	-	1,000	-	-	-	1,771	2,607	-	-	224,039
45 Tustumena Elem.	482,985	4,275	259,241	-	-	-	-	-	1,274	8,486	-	-	756,261
53 Voznesenka Elem./High	468,591	96,732	353,891	-	-	-	-	-	1,732	11,461	-	-	932,407
50 West Homer Elem.	716,399	6,876	382,156	-	-	-	-	-	2,172	15,960	-	-	1,123,563
42 William H. Seward Elem.	891,528	7,002	460,353	-	-	-	-	-	2,307	15,542	-	-	1,376,732
73 Asst Supt Instruction	4,200	-	321	-	9,000	-	-	-	-	3,000	132,157	-	148,678
78 Information Services	-	293,502	198,773	-	37,900	-	199,800	-	88,981	15,000	-	-	833,956
79 E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	724,135	724,135
81 Student Support Services	-	-	-	-	7,470	1,000	-	-	-	1,000	-	-	9,470
83 Districtwide Services	(313,982)	(54,627)	1,285,856	-	-	-	-	-	-	-	10,000	527,051	1,454,298
84 Curriculum	25,000	10,000	2,678	10,000	12,000	-	-	-	150	605,000	-	-	664,828
85 Secondary Education	-	-	-	-	-	-	-	-	-	48,232	-	-	48,232
86 Elementary Education	7,071	45	3,817	-	-	-	-	-	-	25	-	-	10,958
96 Unallocated	2,149,167	1,018,513	1,710,323	-	-	-	-	-	-	1,433	-	-	4,879,436
	<u>\$29,972,023</u>	<u>\$3,065,403</u>	<u>\$18,618,308</u>	<u>\$ 100,000</u>	<u>\$ 116,857</u>	<u>\$ 6,000</u>	<u>\$ 270,005</u>	<u>\$ -</u>	<u>\$ 538,215</u>	<u>\$2,637,302</u>	<u>\$ 165,745</u>	<u>\$1,428,686</u>	<u>\$56,918,544</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4200 Special Education - Instruction

		3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	5100	
	<u>Location</u>	<u>Certified</u>	<u>Non-Certified</u>	<u>Employee</u>	<u>Pro-Tech</u>	<u>Staff</u>	<u>Student</u>	<u>Utility</u>	<u>Purchased</u>	<u>Supplies</u>	<u>Other</u>	<u>Equipment</u>	<u>Total</u>
		<u>Salaries</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Travel</u>	<u>Services</u>	<u>Services</u>	<u>& Materials</u>	<u>Expenses</u>		
65	Auora Borealis	\$ 1,800	\$ 56,993	\$ 60,392	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8	\$ -	\$ -	\$ 119,193
31	Chapman Elem.	112,376	40,704	133,418	-	-	-	-	-	600	-	-	287,098
80	Connections	164,034	900	79,472	-	-	-	-	-	500	-	-	244,906
68	Fireweed Academy	66,666	49,239	101,471	-	-	-	-	-	250	-	-	217,626
66	Homer Flex	36,887	422	31,597	-	-	-	-	-	125	-	-	69,031
06	Homer High	358,505	176,490	390,512	-	-	-	-	-	1,450	-	-	926,957
13	Homer Middle	223,753	176,902	286,804	-	-	-	-	-	1,913	-	-	689,372
35	Hope	18,000	32,795	43,810	-	-	-	-	-	63	-	-	94,668
56	Kachemak Selo Elem./High	24,532	37,479	50,343	-	-	-	-	-	100	-	-	112,454
63	Kaleidoscope	57,772	28,312	69,321	-	-	-	-	-	650	-	-	156,055
48	K-Beach Elem.	282,752	213,387	362,567	-	-	-	-	-	1,750	-	-	860,456
67	Kenai Alternative	138,801	107,752	171,538	-	-	-	-	-	413	-	-	418,504
07	Kenai Central High	421,642	240,601	471,131	-	-	-	-	-	2,500	-	-	1,135,874
11	Kenai Middle	439,744	158,896	400,411	-	-	-	-	-	3,300	-	-	1,002,351
47	McNeil Canyon Elem.	95,517	26,772	67,136	-	-	-	-	-	250	-	-	189,675
37	Moose Pass Elem.	-	-	-	-	-	-	-	-	-	-	-	-
51	Mountain View Elem.	541,203	404,177	711,723	-	-	-	-	-	4,050	-	-	1,661,153
34	Nanwalek Elem./High	28,385	96,930	134,322	-	-	-	-	-	250	-	-	259,887
10	Nikiski Mid./Sr.	279,262	112,230	258,583	-	-	-	-	-	4,300	-	-	654,375
52	Nikiski North Star Elem.	188,080	220,705	323,436	-	-	-	-	-	1,250	-	-	733,471
38	Nikolaevsk Elem./High	7,452	14,016	19,992	-	-	-	-	-	23	-	-	41,483
02	Ninilchik Elem./High	136,880	74,958	146,808	-	-	-	-	-	500	-	-	359,146
33	Paul Banks Elem.	319,936	287,518	436,490	-	-	-	-	-	1,678	-	-	1,045,622
40	Port Graham Elem./High	6,131	37,479	38,760	-	-	-	-	-	20	-	-	82,390
49	Razdolna Elem./High	36,798	31,671	55,951	-	-	-	-	-	150	-	-	124,570
46	Redoubt Elem.	374,404	343,084	529,629	-	-	-	-	-	1,250	-	-	1,248,367
16	River City Academy	70,216	-	38,012	-	-	-	-	-	250	-	-	108,478
08	Seward High	81,717	95,078	141,400	-	-	-	-	-	250	-	-	318,445
14	Seward Middle	60,968	28,033	69,506	-	-	-	-	-	250	-	-	158,757
12	Skyview Middle	321,213	163,566	356,883	-	-	-	-	-	3,150	-	-	844,812
43	Soldotna Elem.	551,053	293,298	571,318	-	-	-	-	-	3,150	-	-	1,418,819
09	Soldotna High	573,829	492,275	767,199	-	-	-	-	-	2,750	-	-	1,836,053
64	Soldotna Montessori Charter	61,656	63,861	97,905	-	-	-	-	-	250	-	-	223,672
44	Sterling Elem.	133,366	112,436	181,953	-	-	-	-	-	500	-	-	428,255
03	Susan B English	6,131	36,634	38,695	-	-	-	-	-	220	-	-	81,680
01	Tebughna School	-	-	-	-	-	-	-	-	-	-	-	-
45	Tustumena Elem.	133,323	149,200	217,378	-	-	-	-	-	725	-	-	500,626
53	Voznesenka Elem./High	88,481	37,479	76,273	-	-	-	-	-	250	-	-	202,483
50	West Homer Elem.	261,994	264,722	423,927	-	-	-	-	-	1,400	-	-	952,043
42	William H. Seward Elem.	234,355	75,802	188,786	-	-	-	-	-	2,050	-	-	500,993
32	Cooper Landing School	5,400	-	3,009	-	-	-	-	-	20	-	-	8,429
81	Student Support Services	595,824	80,341	307,405	223,894	34,367	1,550	-	3,200	111,012	31,000	-	1,388,593
83	Districtwide Services	-	-	1,034,537	-	-	-	-	-	-	-	-	1,034,537
		<u>\$ 7,540,838</u>	<u>\$ 4,863,137</u>	<u>\$ 9,889,803</u>	<u>\$ 223,894</u>	<u>\$ 34,367</u>	<u>\$ 1,550</u>	<u>\$ -</u>	<u>\$ 3,200</u>	<u>\$ 153,570</u>	<u>\$ 31,000</u>	<u>\$ -</u>	<u>\$ 22,741,359</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4220 Special Education Support Services - Student

		3100	3200	3500	4100	4200	4300	4400	4500	4900	5100	
		Certified	Non-Certified	Employee	Pro-Tech	Staff	Utility	Purchased	Supplies	Other	Equipment	Total
	Location	Salaries	Salaries	Benefits	Services	Travel	Services	Services	& Materials	Expenses		
65	Aurora Borealis Charter	\$ 28,275	\$ -	\$ 12,436	\$ -	\$ -	\$ -	\$ -	\$ 76	\$ -	\$ -	\$ 40,787
31	Chapman Elem.	79,798	-	43,020	-	-	-	-	283	-	-	123,101
80	Connections	-	-	-	-	-	-	-	-	-	-	-
68	Fireweed Academy	28,382	-	13,290	-	-	-	-	83	-	-	41,755
66	Homer Flex	-	-	-	-	-	-	-	-	-	-	-
06	Homer High	24,554	-	12,742	-	-	-	-	83	-	-	37,379
13	Homer Middle	20,067	-	11,261	-	-	-	-	75	-	-	31,403
35	Hope	3,657	-	1,641	-	-	-	-	-	-	-	5,298
56	Kachemak Selo Elem./High	4,442	-	2,034	-	-	-	-	13	-	-	6,489
63	Kaleidoscope Charter	46,888	13,664	40,164	-	-	-	-	575	-	-	101,291
48	K-Beach Elem.	128,877	46,596	100,632	-	-	-	-	390	-	-	276,495
67	Kenai Alternative	8,728	-	4,046	-	-	-	-	25	-	-	12,799
07	Kenai Central High	74,306	-	33,564	-	-	-	-	206	-	-	108,076
11	Kenai Middle	83,689	-	35,745	-	-	-	-	213	-	-	119,647
47	McNeil Canyon Elem.	39,978	-	18,305	-	-	-	-	113	-	-	58,396
37	Moose Pass Elem.	-	-	-	-	-	-	-	-	-	-	-
51	Mountain View Elem.	103,883	-	56,813	-	-	-	-	375	-	-	161,071
34	Nanwalek	13,378	-	7,507	-	-	-	-	50	-	-	20,935
10	Nikiski Mid./Sr.	87,802	20,496	64,285	-	-	-	-	275	-	-	172,858
52	Nikiski North Star Elem.	36,904	32,609	44,410	-	-	-	-	100	-	-	114,023
38	Nikolaevsk	1,889	-	1,109	-	-	-	-	8	-	-	3,006
02	Ninilchik	69,841	-	32,366	-	-	-	-	200	-	-	102,407
33	Paul Banks Elem.	161,515	19,909	101,226	-	-	-	-	513	-	-	283,163
40	Port Graham Elem./High	3,344	-	1,876	-	-	-	-	13	-	-	5,233
49	Razdolna	4,442	-	2,034	-	-	-	-	13	-	-	6,489
46	Redoubt Elem.	97,463	34,160	87,939	-	-	-	-	350	-	-	219,912
16	River City	6,252	-	3,133	-	-	-	-	21	-	-	9,406
08	Seward High	10,971	-	4,645	-	-	-	-	28	-	-	15,644
14	Seward Middle	18,284	-	7,928	-	-	-	-	48	-	-	26,260
12	Skyview Middle	83,907	-	38,575	-	-	-	-	238	-	-	122,720
43	Soldotna Elem.	121,668	83,230	129,311	-	-	-	-	338	-	-	334,547
09	Soldotna High	121,827	-	56,025	-	-	-	-	345	-	-	178,197
64	Soldotna Montessori Charter	44,086	-	18,894	-	-	-	-	113	-	-	63,093
44	Sterling Elem.	109,557	-	49,238	-	-	-	-	300	-	-	159,095
03	Susan B English	10,033	-	5,630	-	-	-	-	38	-	-	15,701
01	Tebughna School	-	-	-	-	-	-	-	-	-	-	-
45	Tustumena Elem.	63,116	-	28,608	-	-	-	-	175	-	-	91,899
53	Voznesenka	39,978	-	18,305	-	-	-	-	113	-	-	58,396
50	West Homer Elem.	106,343	13,272	64,775	-	-	-	-	320	-	-	184,710
42	William H. Seward Elem.	64,605	42,204	64,951	-	-	-	-	165	-	-	171,925
81	Student Support Services	901,247	155,353	539,793	438,400	78,255	5,000	3,575	46,231	10,440	-	2,178,294
83	Districtwide Services	-	-	353,828	-	-	-	-	-	-	-	353,828
		<u>\$ 2,853,976</u>	<u>\$ 461,493</u>	<u>\$ 2,112,084</u>	<u>\$ 438,400</u>	<u>\$ 78,255</u>	<u>\$ 5,000</u>	<u>\$ 3,575</u>	<u>\$ 52,505</u>	<u>\$ 10,440</u>	<u>\$ -</u>	<u>\$ 6,015,728</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4300 Support Services - Student

		3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	5100	
	Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Staff Travel	Utility Services	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Total
65	Aurora Borealis Charter	\$ -	\$ 31,716	\$ 27,118	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	58,834
31	Chapman Elem.	15,225	45,697	45,779	-	-	-	-	-	600	-	-	107,301
32	Cooper Landing Elem.	9,145	-	4,107	-	-	-	-	-	25	-	-	13,277
68	Fireweed Academy	-	44,162	30,834	-	-	-	-	-	-	-	-	74,996
66	Homer Flex	7,135	-	6,614	-	-	-	-	-	150	-	-	13,899
06	Homer High	93,142	61,529	98,206	-	-	-	-	-	4,250	-	-	257,127
13	Homer Middle	43,081	61,046	62,753	-	-	-	-	-	775	-	-	167,655
35	Hope Elem./High	-	-	-	-	-	-	-	-	200	-	-	200
56	Kachemak Selo Elem./High	3,568	-	3,307	-	-	-	-	-	225	-	-	7,100
63	Kaleidoscope	-	60,663	42,644	-	-	-	-	-	500	-	-	103,807
48	K-Beach Elem.	-	45,697	38,007	-	-	-	-	-	1,000	-	-	84,704
67	Kenai Alternative	18,290	-	8,209	-	-	-	-	-	50	-	-	26,549
07	Kenai Central High	149,226	76,884	144,644	-	-	-	-	-	2,800	-	-	373,554
11	Kenai Middle	72,457	67,743	96,818	-	-	-	-	-	1,450	-	-	238,468
47	McNeil Canyon Elem.	-	-	-	-	-	-	-	-	300	-	-	300
37	Moose Pass Elem.	-	-	-	-	-	-	-	-	25	-	-	25
51	Mountain View Elem.	-	70,116	48,637	-	-	-	-	-	1,100	-	-	119,853
34	Nanwalek Elem/High	15,225	-	7,772	-	-	-	-	-	350	-	-	23,347
10	Nikiski Mid./Sr.	63,287	62,535	93,947	-	-	-	-	-	1,450	-	-	221,219
52	Nikiski North Star Elem.	-	61,046	42,604	-	-	-	-	-	750	-	-	104,400
38	Nikolaevsk Elem./High	15,225	10,052	15,758	-	-	-	-	-	250	-	-	41,285
02	Ninilchik Elem./High	45,726	27,904	39,939	-	-	-	-	-	675	-	-	114,244
33	Paul Banks Elem.	61,046	-	42,604	-	-	-	-	-	350	-	-	104,000
40	Port Graham Elem./High	15,225	-	7,772	-	-	-	-	-	250	-	-	23,247
49	Razdolna Elem./High	7,135	-	6,614	-	-	-	-	-	150	-	-	13,899
46	Redoubt Elem.	-	47,622	38,582	-	-	-	-	-	500	-	-	86,704
16	River City Academy	28,239	6,991	23,751	-	-	-	-	-	325	-	-	59,306
08	Seward High	38,064	-	19,430	-	-	-	-	-	1,625	-	-	59,119
14	Seward Middle	38,064	-	19,430	-	-	-	-	-	475	-	-	57,969
12	Skyview Middle	98,565	72,750	102,054	-	-	-	-	-	1,100	-	-	274,469
43	Soldotna Elem.	-	46,342	32,672	-	-	-	-	-	825	-	-	79,839
09	Soldotna High	184,415	63,273	170,855	-	-	-	-	-	2,900	-	-	421,443
64	Soldotna Montessori Charter	-	21,837	15,378	-	-	-	-	-	-	-	-	37,215
44	Sterling Elem.	-	61,046	42,604	-	-	-	-	-	450	-	-	104,100
03	Susan B English	15,225	-	7,772	-	-	-	-	-	150	-	-	23,147
01	Tebughna School	13,718	-	6,159	-	-	-	-	-	138	-	-	20,015
45	Tustumena Elem.	-	17,580	14,939	-	-	-	-	-	300	-	-	32,819
53	Voznesenka Elem./High	7,135	-	6,614	-	-	-	-	-	300	-	-	14,049
50	West Homer Elem.	-	46,439	32,426	-	-	-	-	-	500	-	-	79,365
42	William H. Seward Elem.	-	32,879	34,166	-	-	-	-	-	500	-	-	67,545
83	Districtwide Services	-	-	203,073	-	-	-	-	-	-	-	-	203,073
85	Secondary Education	10,703	135	9,931	-	25,380	2,500	-	4,500	1,325	-	-	54,474
87	Nursing Services	-	284,076	271,286	-	36,100	-	803	2,200	24,000	6,500	-	624,965
		<u>\$ 1,068,266</u>	<u>\$1,427,760</u>	<u>\$1,965,809</u>	<u>\$ -</u>	<u>\$ 61,480</u>	<u>\$ 2,500</u>	<u>\$ 803</u>	<u>\$ 6,700</u>	<u>\$ 53,088</u>	<u>\$ 6,500</u>	<u>\$ -</u>	<u>\$ 4,592,906</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4350 Support Services - Instruction

	<u>Location</u>	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
31	Chapman Elem.	\$ -	\$ 13,213	\$ 14,503	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ 28,516
68	Fireweed Academy	-	-	-	-	-	-	-	-	-	-	-	-
66	Homer Flex	-	-	-	-	-	-	-	-	-	-	-	-
06	Homer High	27,111	16,649	35,059	-	-	-	-	-	3,125	-	-	81,944
13	Homer Middle	-	13,469	16,245	-	-	-	-	-	2,000	-	-	31,714
63	Kaleidoscope Charter	-	25,696	28,671	-	-	-	-	-	400	-	-	54,767
48	K-Beach Elem.	43,440	12,752	36,230	-	-	-	-	-	2,625	-	-	95,047
07	Kenai Central High	42,640	17,187	37,321	-	-	-	-	-	10,125	-	-	107,273
11	Kenai Middle	42,640	16,227	37,248	-	-	-	-	-	4,925	-	-	101,040
47	McNeil Canyon Elem.	-	14,551	14,903	-	-	-	-	-	655	-	-	30,109
51	Mountain View Elem.	71,999	12,752	54,298	-	-	-	-	-	1,750	-	-	140,799
10	Nikiski Mid./Sr.	-	17,933	17,367	-	-	-	-	-	5,000	-	-	40,300
52	Nikiski North Star Elem.	-	14,303	14,829	-	-	-	-	-	250	-	-	29,382
38	Nikolaevsk Elem./High	-	-	-	-	-	-	-	-	250	-	-	250
02	Ninilchik Elem./High	-	-	-	-	-	-	-	-	200	-	-	200
33	Paul Banks Elem.	-	12,272	14,222	-	-	-	-	-	500	-	-	26,994
49	Razdolna Elem./High	-	-	-	-	-	-	-	-	300	-	-	300
46	Redoubt Elem.	-	16,973	17,294	-	-	-	-	-	3,000	-	-	37,267
08	Seward High	-	13,805	19,013	-	-	-	-	-	2,500	-	-	35,318
14	Seward Middle	-	15,838	16,870	-	-	-	-	-	500	-	-	33,208
12	Skyview Middle	-	14,360	16,512	-	-	-	-	-	5,000	-	-	35,872
43	Soldotna Elem.	-	14,611	15,476	-	-	-	-	-	1,750	-	-	31,837
09	Soldotna High	82,664	13,712	55,898	-	-	-	-	-	7,750	-	-	160,024
64	Soldotna Montessori Charter	-	29,249	35,327	-	-	-	-	-	-	-	-	64,576
44	Sterling Elem.	-	12,731	14,360	-	-	-	-	-	500	-	-	27,591
03	Susan B English	-	-	-	-	-	-	-	-	500	-	-	500
45	Tustumena Elem.	-	10,934	13,820	-	-	-	-	-	1,500	-	-	26,254
53	Voznesenka Elem./High	-	-	-	-	-	-	-	-	-	-	-	-
50	West Homer Elem.	-	14,343	14,841	-	-	-	-	-	500	-	-	29,684
42	William H. Seward Elem.	-	13,170	14,489	-	-	-	-	-	500	-	-	28,159
73	Asst Supt Instruction	20,000	-	1,849	-	-	-	-	-	-	-	-	21,849
81	Special Services	12,101	62	5,926	25,000	1,750	-	-	-	1,368	3,000	-	49,207
83	Districtwide Services	-	-	130,262	-	-	-	-	5,000	500	-	-	135,762
84	Curriculum	-	-	-	-	2,475	-	-	-	68,400	495	-	71,370
85	Secondary Education	283,320	55,632	162,201	-	17,854	-	9,650	3,350	22,163	6,500	-	560,670
86	Elementary Education	257,253	24,703	117,473	3,000	15,300	-	716	620	79,666	6,000	-	504,731
		<u>\$ 883,168</u>	<u>\$ 437,127</u>	<u>\$ 972,507</u>	<u>\$ 28,000</u>	<u>\$ 37,379</u>	<u>\$ -</u>	<u>\$ 10,366</u>	<u>\$ 8,970</u>	<u>\$ 229,002</u>	<u>\$ 15,995</u>	<u>\$ -</u>	<u>\$ 2,622,514</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4400 School Administration

	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
<u>Location</u>	<u>Salaries</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Services</u>	<u>& Materials</u>	<u>Expenses</u>	<u>Equipment</u>	<u>Total</u>
65 Aurora Borealis Charter	\$ 113,922	\$ -	\$ 44,268	\$ -	\$ -	\$ -	\$ 25	\$ -	\$ -	158,215
31 Chapman Elem.	109,271	420	43,391	-	1,125	-	250	700	-	155,157
32 Cooper Landing Elem.	12,544	42	4,500	-	1,350	-	25	140	-	18,601
68 Fireweed Academy	107,351	-	43,327	-	-	-	250	-	-	150,928
66 Homer Flex	104,778	420	42,677	-	1,350	-	250	714	-	150,189
06 Homer High	194,034	630	68,719	-	8,550	-	875	2,042	-	274,850
13 Homer Middle	117,617	420	44,300	-	1,350	-	250	714	-	164,651
35 Hope Elem./High	24,289	84	8,999	-	2,970	-	50	700	-	37,092
56 Kachemak Selo Elem./High	36,523	126	13,332	-	935	-	75	700	-	51,691
63 Kaleidoscope Charter	106,446	-	43,118	-	-	-	450	-	-	150,014
48 K-Beach Elem.	213,837	840	86,038	-	1,350	-	500	700	-	303,265
67 Kenai Alternative	117,691	420	44,524	-	675	-	250	714	-	164,274
07 Kenai Central High	242,258	840	90,177	-	5,850	-	650	1,428	-	341,203
11 Kenai Middle	227,792	840	87,748	-	675	-	500	714	-	318,269
47 McNeil Canyon Elem.	61,972	210	22,495	-	1,350	-	125	700	-	86,852
37 Moose Pass Elem.	12,394	42	4,500	-	1,125	-	25	140	-	18,226
51 Mountain View Elem.	168,293	630	65,679	-	900	-	375	700	-	236,577
34 Nanwalek Elem./High	52,073	210	21,293	-	3,600	-	125	700	-	78,001
10 Nikiski Mid./Sr.	189,292	630	67,969	-	4,500	-	375	714	-	263,480
52 Nikiski North Star Elem.	110,271	420	43,391	-	900	-	250	700	-	155,932
38 Nikolaevsk Elem./High	24,243	84	8,776	-	3,150	-	50	714	-	37,017
02 Ninilchik Elem./High	65,539	210	22,864	-	2,925	-	125	714	-	92,377
33 Paul Banks Elem.	115,842	420	44,332	-	1,350	-	250	700	-	162,894
40 Port Graham Elem./High	20,761	84	8,422	-	3,600	-	50	350	-	33,267
49 Razdolna Elem./High	53,095	210	21,513	-	675	-	125	714	-	76,332
46 Redoubt Elem.	116,617	420	44,300	-	1,350	-	250	700	-	163,637
16 River City Academy	57,472	225	21,637	-	675	-	125	100	-	80,234
08 Seward High	122,556	420	44,862	-	4,500	-	250	714	-	173,302
14 Seward Middle	58,022	210	21,787	-	900	-	125	560	-	81,604
12 Skyview Middle	218,358	840	86,471	-	675	-	500	714	-	307,558
43 Soldotna Elem.	123,891	420	45,197	-	1,350	-	250	700	-	171,808
09 Soldotna High	263,685	840	92,099	-	5,850	-	500	1,428	-	364,402
64 Soldotna Montessori Charter	109,498	-	43,634	-	-	-	250	-	-	153,382
44 Sterling Elem.	115,608	420	44,012	-	1,350	-	250	560	-	162,200
03 Susan B English	21,261	84	8,422	-	4,500	-	50	350	-	34,667
01 Tebughna School	19,856	84	8,436	-	4,500	-	50	700	-	33,626
45 Tustumena Elem.	73,866	252	26,995	-	1,350	-	150	700	-	103,313
53 Voznesenka Elem./High	82,554	294	31,106	-	1,800	-	175	714	-	116,643
50 West Homer Elem.	110,797	420	43,466	-	1,350	-	250	700	-	156,983
42 Williams H. Seward Elem.	111,418	420	43,698	-	1,350	-	250	700	-	157,836
83 Districtwide Services	-	-	493,200	-	-	-	-	-	-	493,200
	<u>\$ 4,207,587</u>	<u>\$ 13,581</u>	<u>\$2,095,674</u>	<u>\$ -</u>	<u>\$ 81,755</u>	<u>\$ -</u>	<u>\$ 9,700</u>	<u>\$ 25,452</u>	<u>\$ -</u>	<u>\$ 6,433,749</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4450 School Administration Support Services

		3200	3500	4100	4200	4300	4400	4500	4900	5100	
		Non-Certified	Employee	Pro-Tech	Staff	Utility	Purchased	Supplies	Other		
	<u>Location</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Services</u>	<u>Services</u>	<u>& Materials</u>	<u>Expenses</u>	<u>Equipment</u>	<u>Total</u>
65	Aurora Borealis Charter	\$ 84,305	\$ 77,822	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	162,127
31	Chapman Elem.	33,676	37,837	-	-	1,000	-	200	-	-	72,713
32	Cooper Landing Elem.	31,853	33,962	-	-	20,200	-	200	-	-	86,215
68	Fireweed Academy	39,927	39,923	-	-	-	-	-	-	-	79,850
66	Homer Flex	39,417	36,226	-	-	7,050	250	635	-	-	83,578
06	Homer High	111,747	102,846	-	-	18,700	-	650	-	-	233,943
13	Homer Middle	41,929	40,308	-	-	1,000	-	3,000	-	-	86,237
35	Hope Elem./High	29,471	33,248	-	-	14,450	-	50	-	-	77,219
56	Kachemak Selo Elem./High	33,302	34,396	-	1,800	5,250	-	200	-	-	74,948
63	Kaleidoscope Charter	85,725	77,804	-	-	1,900	-	2,500	-	-	167,929
48	K-Beach Elem.	73,551	63,655	-	-	10,250	-	3,400	-	-	150,856
67	Kenai Alternative	35,029	38,242	-	-	8,750	-	275	-	-	82,296
07	Kenai Central High	135,621	123,871	-	-	18,900	-	4,350	-	-	282,742
11	Kenai Middle	98,261	84,932	-	-	2,500	-	1,250	-	-	186,943
15	Marathon School	-	-	-	-	3,750	-	-	-	-	3,750
47	McNeil Canyon Elem.	38,240	39,204	-	-	6,050	-	700	-	-	84,194
37	Moose Pass Elem.	32,008	34,008	-	-	15,200	-	50	-	-	81,266
51	Mountain View Elem.	76,310	78,358	-	-	1,500	-	3,064	-	-	159,232
34	Nanwalek Elem./High	39,417	36,226	-	-	150,200	-	1,250	4,680	-	231,773
10	Nikiski Mid./Sr.	118,107	104,752	-	-	11,500	-	1,000	-	-	235,359
52	Nikiski North Star Elem.	43,759	40,857	-	-	10,300	-	600	-	-	95,516
38	Nikolaevsk Elem./High	39,417	36,226	-	-	5,500	-	250	-	-	81,393
02	Ninilchik Elem./High	53,739	43,845	-	-	1,700	-	200	-	-	99,484
33	Paul Banks Elem.	45,486	41,375	-	-	7,700	-	500	-	-	95,061
40	Port Graham Elem./High	31,853	33,962	-	-	150,200	-	250	1,560	-	217,825
49	Razdolna Elem./High	39,417	36,226	-	-	5,500	-	200	-	-	81,343
46	Redoubt Elem.	69,520	62,448	-	-	1,000	-	1,000	-	-	133,968
16	River City Academy	34,486	34,748	-	-	200	-	200	-	-	69,634
08	Seward High	60,438	59,728	-	-	48,000	-	1,000	-	-	169,166
14	Seward Middle	47,479	38,640	-	-	40,500	-	500	-	-	127,119
12	Skyview Middle	98,439	84,985	-	-	3,500	-	2,500	-	-	189,424
43	Soldotna Elem.	54,256	44,001	-	-	1,500	-	750	-	-	100,507
09	Soldotna High	164,662	146,445	-	-	4,500	-	3,500	-	-	319,107
64	Soldotna Montessori Charter	38,069	38,474	-	-	-	-	-	-	-	76,543
44	Sterling Elem.	45,042	41,241	-	-	5,500	-	1,000	-	-	92,783
03	Susan B English	37,202	35,564	-	-	10,700	-	500	2,362	-	86,328
01	Tebughna School	29,471	33,248	-	-	45,550	-	500	4,900	-	113,669
45	Tustumena Elem.	35,029	38,242	-	-	1,500	-	500	-	-	75,271
53	Voznesenka Elem./High	45,042	41,241	-	-	5,300	-	300	-	-	91,883
50	West Homer Elem.	39,407	39,554	-	-	1,500	-	1,015	-	-	81,476
42	William H. Seward Elem.	54,256	44,001	-	-	20,300	-	2,000	-	-	120,557
		-	-	-	-	-	-	-	-	-	-
83	DistictWide Services	-	458,968	-	-	-	-	-	-	-	458,968
		<u>\$ 2,284,365</u>	<u>\$ 2,591,639</u>	<u>\$ -</u>	<u>\$ 1,800</u>	<u>\$ 668,600</u>	<u>\$ 250</u>	<u>\$ 40,039</u>	<u>\$ 13,502</u>	<u>\$ -</u>	<u>\$ 5,600,195</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4510 District Administration

	<u>Location</u>	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
70	Board Of Education	\$ -	\$ 71,449	\$ 91,104	\$ 100,000	\$ 38,595	\$ 200	\$ 18,800	\$ 5,595	\$ 28,900	\$ -	\$ 354,643
71	Office Of Superintendent	192,500	39,849	79,385	-	29,350	15,750	6,050	15,800	4,000	-	382,684
73	Asst Supt Instruction	138,453	72,213	97,152	45,000	9,000	2,750	20,550	5,000	508	-	390,626
83	DistrictWide Services	-	-	45,574	-	-	-	-	-	-	-	45,574
88	Communications/Relations	-	121,278	64,241	-	8,000	-	1,000	10,000	3,500	-	208,019
		<u>\$ 330,953</u>	<u>\$ 304,789</u>	<u>\$ 377,456</u>	<u>\$ 145,000</u>	<u>\$ 84,945</u>	<u>\$ 18,700</u>	<u>\$ 46,400</u>	<u>\$ 36,395</u>	<u>\$ 36,908</u>	<u>\$ -</u>	<u>\$ 1,381,546</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4550 District Administration Support Services

		3100	3200	3500	4100	4200	4300	4400	4450	4500	4900	4950	5100	
	Location	Certified	Non-Certified	Employee	Pro-Tech	Staff	Utility	Purchased	Insurance	Supplies	Other	Indirect	Equipment	Total
		Salaries	Salaries	Benefits	Services	Travel	Services	Services	Premiums	& Materials	Expenses	Costs		
65	Aurora Borealis Charter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68	Fireweed Academy	-	-	-	-	-	-	-	-	-	-	-	-	-
63	Kaleidoscope Charter	-	-	-	-	-	-	-	-	-	-	112,863	-	112,863
64	Soldotna Montessori Charter	-	-	-	-	-	-	-	-	-	-	-	-	-
72	Asst Supt Instructional Svcs	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Fiscal Services	-	665,176	421,418	103,773	14,170	14,000	10,050	-	9,433	5,500	(200,000)	-	1,043,520
75	Planning & Operations	-	168,154	106,079	3,500	6,790	300	600	-	6,500	3,000	-	-	294,923
76	Purchasing & Warehouse	-	468,647	369,293	-	5,922	1,452	12,050	-	46,450	1,100	(200,000)	2,000	706,914
77	Human Resources	138,178	397,212	331,005	202,000	37,845	7,100	22,550	-	13,309	44,500	(100,000)	-	1,093,699
78	Information Services	3,500	820,950	523,512	4,000	7,100	5,100	311,095	-	152,467	3,300	-	31,000	1,862,024
79	E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	-	-
83	Districtwide Services	-	-	85,707	-	-	-	1,205,797	-	-	-	-	-	1,291,504
		<u>\$ 141,678</u>	<u>\$2,520,139</u>	<u>\$1,837,014</u>	<u>\$ 313,273</u>	<u>\$ 71,827</u>	<u>\$ 27,952</u>	<u>\$1,562,142</u>	<u>\$ -</u>	<u>\$ 228,159</u>	<u>\$ 57,400</u>	<u>\$ (387,137)</u>	<u>\$ 33,000</u>	<u>\$ 6,405,447</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4600 Operations and Maintenance of Plant

		3200	3500	4200	4300	4350	4400	4450	4500	4900	5100	
		Non-Certified	Employee	Staff	Utility		Purchased	Insurance	Supplies	Other	Equipment	Total
	<u>Location</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Travel</u>	<u>Services</u>	<u>Energy</u>	<u>Services</u>	<u>Premiums</u>	<u>& Materials</u>	<u>Expenses</u>		
65	Aurora Borealis Charter	\$ 29,376	\$ 36,634	\$ -	\$ 2,394	\$ 35,207	\$ 450,034	\$ -	\$ -	\$ -	\$ -	553,645
31	Chapman Elem.	63,023	60,501	-	11,236	82,757	250	-	2,999	-	-	220,766
80	Connections	9,733	9,867	-	-	-	-	-	500	-	-	20,100
32	Cooper Landing Elem.	17,554	19,134	-	6,787	26,939	250	-	2,000	-	-	72,664
68	Fireweed Academy	14,161	10,911	-	-	-	172,996	-	-	-	-	198,068
66	Homer Flex	21,096	20,195	-	2,061	8,150	25	-	2,000	-	-	53,527
06	Homer High	190,388	181,897	-	42,113	438,616	1,000	-	26,081	-	-	880,095
13	Homer Middle	94,717	83,869	-	7,538	128,539	250	-	8,653	-	-	323,566
35	Hope Elem./High	17,492	19,116	-	11	51,582	250	-	2,000	-	-	90,451
56	Kachemak Selo Elem./High	32,669	36,425	-	261	19,019	50,180	-	2,000	-	-	140,554
63	Kaleidoscope Charter	91,990	83,125	-	2,600	20,211	620,765	-	-	-	-	818,691
48	K-Beach Elem.	115,812	104,064	-	4,539	141,167	250	-	5,585	-	-	371,417
67	Kenai Alternative	36,924	35,479	-	2,919	66,705	250	-	1,638	-	-	143,915
07	Kenai Central High	215,574	217,190	-	32,472	485,492	1,000	-	32,855	-	-	984,583
11	Kenai Middle	118,987	118,890	-	10,441	187,539	250	-	11,410	-	-	447,517
47	McNeil Canyon Elem.	70,776	62,824	-	4,547	85,586	250	-	3,603	-	-	227,586
37	Moose Pass Elem.	27,696	22,172	-	7,025	38,610	250	-	2,000	-	-	97,753
51	Mountain View Elem.	136,909	124,257	-	10,331	138,165	250	-	5,817	-	-	415,729
34	Nanwalek Elem/High	31,162	37,083	500	9,355	105,673	28,396	-	2,375	-	-	214,544
10	Nikiski Mid./Sr.	140,739	139,276	-	9,543	321,982	1,000	-	19,064	-	-	631,604
52	Nikiski North Star Elem.	86,690	81,465	-	7,201	193,052	250	-	5,500	-	-	374,158
38	Nikolaevsk Elem./High	23,759	27,931	-	2,290	69,656	500	-	3,205	-	-	127,341
02	Ninilchik Elem./High	89,426	82,284	-	2,215	135,359	750	-	7,960	-	-	317,994
33	Paul Banks Elem.	70,648	62,787	-	7,694	97,204	250	-	3,992	-	-	242,575
40	Port Graham Elem./High	15,019	18,375	-	3,568	105,683	575	-	2,675	-	-	145,895
49	Razdolna Elem./High	31,803	36,165	-	1,228	25,879	54,137	-	2,000	-	-	151,212
46	Redoubt Elem.	115,081	103,845	-	7,373	99,788	250	-	5,236	-	-	331,573
16	River City Academy	-	-	-	-	-	-	-	2,000	-	-	2,000
08	Seward High	83,782	81,017	250	70,021	168,509	1,000	-	13,054	-	-	417,633
14	Seward Middle	52,524	43,481	400	5,911	140,442	250	-	4,950	-	-	247,958
12	Skyview Middle	145,587	168,483	-	11,447	411,114	250	-	16,863	-	-	753,744
43	Soldotna Elem.	94,716	83,869	-	4,987	101,295	250	-	5,959	-	-	291,076
09	Soldotna High	225,573	220,184	-	26,222	422,311	1,000	-	28,321	-	-	923,611
64	Soldotna Montessori Charter	38,110	39,208	-	-	-	427,019	-	-	-	-	504,337
44	Sterling Elem.	56,581	58,573	-	2,790	99,246	250	-	3,934	-	-	221,374
03	Susan B English	72,809	70,371	-	20,042	202,692	950	-	8,901	-	-	375,765
01	Tebughna School	47,184	41,882	-	28,877	125,562	750	-	3,857	-	-	248,112
45	Tustumena Elem.	63,023	60,501	-	4,087	123,691	250	-	5,135	-	-	256,687
53	Voznesenka Elem./High	25,394	41,184	-	2,980	26,908	127,471	-	2,000	-	-	225,937
50	West Homer Elem.	100,042	99,339	-	9,336	142,834	250	-	5,198	-	-	356,999
42	William H. Seward Elem.	86,691	81,466	500	11,486	125,837	250	-	5,742	-	-	311,972
72	Asst Supt Instructional Svcs	-	-	-	-	-	-	-	-	-	-	-
75	Planning & Operations	998	1,130	7,000	85	10,761	241,000	-	24,500	-	2,000	287,474
76	Purchasing & Warehouse	-	-	-	7,099	101,194	-	-	1,500	-	-	109,793
77	Human Resources	211,258	38,461	-	-	-	-	-	-	-	-	249,719
83	Districtwide Services	-	199,981	-	-	81,600	7,125,113	905,572	-	-	-	8,312,266
86	Elementary Education	2,389	717	-	-	-	-	-	-	-	-	3,106
		<u>\$3,215,865</u>	<u>\$3,165,608</u>	<u>\$ 8,650</u>	<u>\$ 403,112</u>	<u>\$ 5,392,556</u>	<u>\$ 9,310,661</u>	<u>\$ 905,572</u>	<u>\$ 293,062</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$22,697,086</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4700 Student Activities

	<u>Location</u>	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	Total
65	Aurora Borealis Charter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Chapman Elem.	18,225	3,875	2,635	-	-	-	-	-	-	-	24,735
80	Connections	-	-	-	-	-	-	-	-	-	3,660	3,660
32	Cooper Landing Elem.	1,718	750	282	-	-	-	-	-	-	338	3,088
66	Homer Flex	1,507	731	220	-	-	-	-	-	-	383	2,841
06	Homer High	125,676	93,101	41,332	-	500	-	-	5,000	1,250	6,137	272,996
13	Homer Middle	22,320	8,264	3,567	-	-	-	-	-	-	-	34,151
35	Hope Elem./High	2,451	515	351	-	-	-	-	-	-	187	3,504
56	Kachemak Selo Elem./High	2,555	619	367	-	-	-	-	-	-	440	3,981
48	K-Beach Elem.	9,094	5,706	1,348	-	-	-	-	-	-	-	16,148
67	Kenai Alternative	2,239	1,463	332	-	-	-	-	-	-	740	4,774
07	Kenai Central High	172,084	47,624	41,418	-	1,000	-	-	5,000	125	6,970	274,221
11	Kenai Middle	36,991	11,981	5,704	-	-	-	-	-	-	-	54,676
47	McNeil Canyon Elem.	4,652	2,232	680	-	-	-	-	-	-	-	7,564
37	Moose Pass Elem.	1,677	225	238	-	-	-	-	-	-	-	2,140
51	Mountain View Elem.	10,048	6,660	1,494	-	-	-	-	-	-	-	18,202
34	Nanwalek Elem./High	10,277	2,329	1,520	-	-	-	-	-	-	523	14,649
10	Nikiski Mid./Sr.	131,896	40,548	35,331	-	500	-	-	-	325	4,405	213,005
52	Nikiski North Star Elem.	7,467	4,079	1,099	-	-	-	-	-	-	-	12,645
38	Nikolaevsk Elem./High	19,785	5,825	3,185	-	-	-	-	-	-	695	29,490
02	Ninilchik Elem./High	15,873	21,305	3,732	-	-	-	-	-	-	774	41,684
33	Paul Banks Elem.	4,620	3,652	695	-	-	-	-	-	-	-	8,967
40	Port Graham Elem./High	6,802	502	960	-	-	-	-	-	-	417	8,681
49	Razdolna Elem./High	3,230	1,294	470	-	-	-	-	-	-	440	5,434
46	Redoubt Elem.	8,878	5,490	1,315	-	-	-	-	-	-	-	15,683
16	River City Academy	968	136	-	-	-	-	-	-	-	793	1,897
08	Seward High	80,096	37,110	21,000	-	2,000	-	-	-	63	3,231	143,500
14	Seward Middle	11,275	10,019	2,201	-	-	-	-	-	-	-	23,495
12	Skyview Middle	37,751	17,106	6,218	-	-	-	-	-	-	-	61,075
43	Soldotna Elem.	7,561	6,109	1,200	-	-	-	-	-	-	-	14,870
09	Soldotna High	146,354	83,618	39,438	-	500	-	-	5,000	125	9,088	284,123
44	Sterling Elem.	5,627	2,723	824	-	-	-	-	-	-	-	9,174
03	Susan B English	4,035	2,875	732	-	-	-	-	-	-	457	8,099
01	Tebughna School	1,840	484	298	-	-	-	-	-	-	215	2,837
45	Tustumena Elem.	5,267	2,363	769	-	-	-	-	-	-	-	8,399
53	Voznesenka Elem./High	6,897	2,633	1,032	-	-	-	-	-	-	708	11,270
50	West Homer Elem.	7,242	4,822	1,108	-	-	-	-	-	-	-	13,172
42	William H. Seward Elem.	7,789	4,401	1,148	-	-	-	-	-	-	-	13,338
												-
73	Asst Supt Instruction	14,063	-	1,970	-	-	-	-	-	-	-	16,033
77	Human Resources	-	-	-	-	-	-	-	-	-	-	-
83	Districtwide Services	-	-	101,980	-	-	-	-	-	-	7,500	109,480
85	Secondary Education	2,000	-	153	-	3,500	-	-	25,000	3,000	-	33,653
		<u>\$ 958,830</u>	<u>\$ 443,169</u>	<u>\$ 328,346</u>	<u>\$ -</u>	<u>\$ 8,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,000</u>	<u>\$ 4,888</u>	<u>\$ 48,101</u>	<u>\$ 1,831,334</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4900 Transfer To Other Funds

	<u>Location</u>	5500 Transfer To <u>Other</u>	<u>Total</u>
83	Districtwide Services	695,000	695,000
		<u>\$ 695,000</u>	<u>\$ 695,000</u>

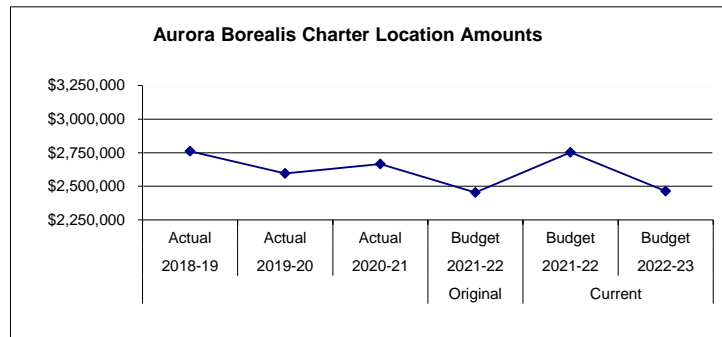
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 65 Aurora Borealis Charter School

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 1,074,858	\$ 1,032,696	\$ 1,142,388	3100 Certificated Salaries	\$ 1,106,647	\$ 1,022,254	\$ 1,048,167	\$ 25,913	3
241,013	225,923	205,175	3200 Non-Certificated Salaries	200,524	201,923	228,003	26,080	13
642,774	619,138	631,732	3500 Employee Benefits	744,925	564,369	755,919	191,550	34
<u>1,958,645</u>	<u>1,877,757</u>	<u>1,979,295</u>	Subtotal - Personnel Services	<u>2,052,096</u>	<u>1,788,546</u>	<u>2,032,089</u>	<u>243,543</u>	14
-	769	500	4100 Professional and Technical Services	-	-	-	-	-
1,289	300	75	4200 Staff Travel	-	-	-	-	-
32,107	5,138	8,968	4250 Student Travel	-	1,000	-	(1,000)	(100)
4,609	4,967	5,295	4300 Utility Services	-	-	2,394	2,394	-
38,688	38,708	38,928	4350 Energy	-	-	35,207	35,207	-
467,458	470,159	456,660	4400 Other Purchased Services	441,718	480,717	450,034	(30,683)	(6)
135,257	95,660	81,520	4500 Supplies, Materials, and Media	(45,501)	276,271	(60,753)	(337,024)	(122)
1,123	4,930	2,408	4900 Other Expenses	5,519	5,815	5,593	(222)	(4)
-	-	-	4900 Other Expenses - Additional Allowable	-	113,009	-	(113,009)	100
87,026	80,994	83,716	4950 Indirect Costs	-	83,117	-	(83,117)	(100)
<u>767,557</u>	<u>701,625</u>	<u>678,070</u>	Subtotal - Other	<u>401,736</u>	<u>959,929</u>	<u>432,475</u>	<u>(527,454)</u>	(55)
<u>34,313</u>	<u>16,431</u>	<u>7,870</u>	5100 Equipment	<u>-</u>	<u>3,400</u>	<u>-</u>	<u>(3,400)</u>	(100)
<u>\$ 2,760,515</u>	<u>\$ 2,595,813</u>	<u>\$ 2,665,235</u>	Location Totals	<u>\$ 2,453,832</u>	<u>\$ 2,751,875</u>	<u>\$ 2,464,564</u>	<u>\$ (287,311)</u>	(10)



Aurora Borealis Charter School (ABCS), located in Kenai, Alaska, is housed in the former Kenai Elementary building. ABCS endeavors to provide students with a classical education. Programs are spiraling in nature with modifications driven by assessment data. Aurora Borealis has an enrollment of approximately 180 students in grades K-8.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 65 Aurora Borealis Charter School

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
194.00	183.00	173.00	Enrollment in ADM (K-8)	172.00	184.00	175.00

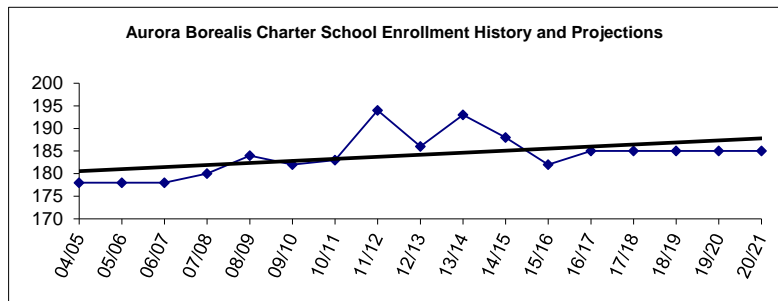
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.81	11.81	12.00	Teacher (Includes Quest)	12.00	12.00	12.00
0.20	0.35	0.20	Specialist*	0.18	0.30	0.30
0.05	-	0.10	Special Ed Teacher**	0.03	0.03	0.03
<u>13.06</u>	<u>13.16</u>	<u>13.30</u>	Certificated Subtotal	<u>13.21</u>	<u>13.33</u>	<u>13.33</u>
1.62	1.51	1.51	Special Ed Aide	1.51	1.51	1.51
1.26	0.88	0.88	Aide	0.88	0.88	0.88
0.53	0.53	0.33	Nurse***	0.33	0.63	0.63
1.50	1.88	1.88	Support	1.88	1.88	1.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>5.91</u>	<u>5.80</u>	<u>5.60</u>	Non-Certificated Subtotal	<u>5.60</u>	<u>5.90</u>	<u>5.90</u>
<u>18.97</u>	<u>18.96</u>	<u>18.90</u>	Total	<u>18.81</u>	<u>19.23</u>	<u>19.23</u>

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

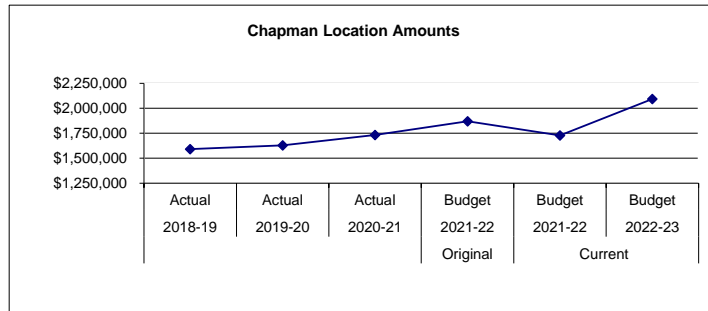


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 31 Chapman

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 817,723	\$ 791,134	\$ 893,430	3100 Certificated Salaries	\$ 918,033	\$ 892,978	\$ 1,029,777	\$ 136,799	15
173,915	153,373	156,610	3200 Non-Certificated Salaries	182,648	163,005	206,265	43,260	27
478,918	489,715	555,898	3500 Employee Benefits	656,158	545,742	738,923	193,181	35
1,470,556	1,434,222	1,605,938	Subtotal - Personnel Services	1,756,839	1,601,725	1,974,965	373,240	23
-	1,740	199	4100 Professional and Technical Services	-	-	-	-	-
423	2,013	(256)	4200 Staff Travel	1,125	1,125	1,125	-	-
1,607	2,001	-	4250 Student Travel	-	-	-	-	-
12,682	12,525	12,336	4300 Utility Services	12,237	12,237	12,236	(1)	(0)
80,920	84,239	83,113	4350 Energy	82,513	82,513	82,757	244	0
1,687	1,878	1,520	4400 Other Purchased Services	1,795	1,795	2,212	417	23
22,032	90,264	27,800	4500 Supplies, Materials, and Media	15,327	28,059	19,412	(8,647)	(31)
100	423	718	4900 Other Expenses	1,165	1,165	700	(465)	(40)
119,451	195,083	125,430	Subtotal - Other	114,162	126,894	118,442	(8,452)	(7)
1,647	778	1,116	5100 Equipment	-	-	-	-	-
<u>\$ 1,591,654</u>	<u>\$ 1,630,083</u>	<u>\$ 1,732,484</u>	Location Totals	<u>\$ 1,871,001</u>	<u>\$ 1,728,619</u>	<u>\$ 2,093,407</u>	<u>\$ 364,788</u>	21



Chapman Elementary School, located in Anchor Point, Alaska, was originally constructed in 1958 with the most recent renovations being completed in 1982. The facility was originally built to house 225 students in grades K-8. The community is located on the Kenai Peninsula at the junction of the Anchor River and its north fork, 16 miles northwest of Homer.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 31 Chapman

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
136.00	136.00	129.00	Enrollment in ADM (K-8)	124.00	164.00	164.00

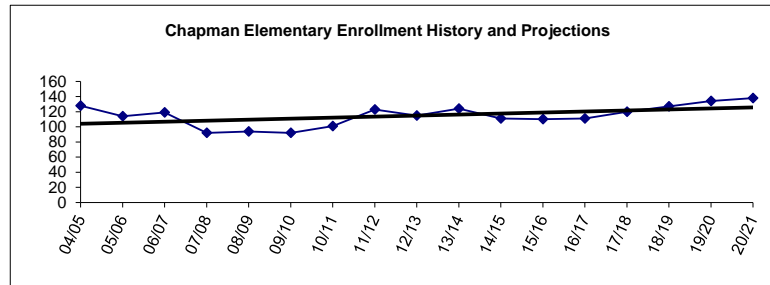
FTE's Included In Current Budget

0.80	0.80	1.00	Administrator	0.80	0.80	1.00
9.50	9.20	9.00	Teacher (Includes Quest)	9.25	9.77	11.74
0.80	0.40	0.50	Specialist*	0.50	0.80	1.33
1.00	1.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
12.10	11.40	12.50	Certificated Subtotal	12.55	13.37	16.07
-	0.88	1.06	Special Ed Aide	1.06	0.88	1.76
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.00	1.00	Custodian	1.00	1.00	1.50
3.26	4.14	4.32	Non-Certificated Subtotal	4.32	4.14	5.52
15.36	15.54	16.82	Total	16.87	17.51	21.59

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.



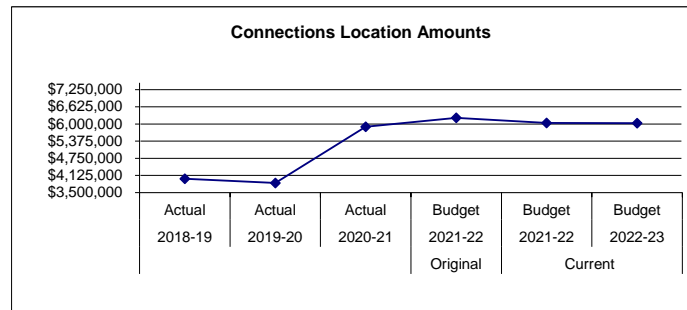
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 80 Connections

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 1,317,141	\$ 1,244,480	\$ 1,752,798	3100 Certificated Salaries	\$ 1,844,721	\$ 1,855,872	\$ 2,104,279	\$ 248,407	13
357,465	312,964	354,895	3200 Non-Certificated Salaries	367,443	347,913	355,945	8,032	2
800,170	749,079	1,000,699	3500 Employee Benefits	1,262,235	1,062,422	1,338,908	276,486	26
<u>2,474,776</u>	<u>2,306,523</u>	<u>3,108,392</u>	Subtotal - Personnel Services	<u>3,474,399</u>	<u>3,266,207</u>	<u>3,799,132</u>	<u>532,925</u>	<u>16</u>
44,955	58,612	78,279	4100 Professional and Technical Services	50,000	75,000	50,000	(25,000)	(33)
13,558	7,207	661	4200 Staff Travel	27,687	20,187	27,687	7,500	37
12,251	5,234	-	4250 Student Travel	5,000	5,000	5,000	-	-
85,676	73,838	102,336	4300 Utility Services	70,320	70,320	70,205	(115)	(0)
227,710	242,405	327,649	4400 Other Purchased Services	507,691	516,167	357,307	(158,860)	(31)
986,634	984,804	2,071,192	4500 Supplies, Materials, and Media	1,902,196	1,889,388	1,535,675	(353,713)	(19)
6,322	9,594	7,385	4900 Other Expenses	4,874	4,874	4,874	-	-
<u>1,377,106</u>	<u>1,381,694</u>	<u>2,587,502</u>	Subtotal - Other	<u>2,567,768</u>	<u>2,580,936</u>	<u>2,050,748</u>	<u>(530,188)</u>	<u>(21)</u>
<u>152,762</u>	<u>163,759</u>	<u>203,502</u>	5100 Equipment	<u>181,000</u>	<u>193,500</u>	<u>177,500</u>	<u>(16,000)</u>	<u>(8)</u>
<u>\$ 4,004,644</u>	<u>\$ 3,851,976</u>	<u>\$ 5,899,396</u>	Location Totals	<u>\$ 6,223,167</u>	<u>\$ 6,040,643</u>	<u>\$ 6,027,380</u>	<u>\$ (13,263)</u>	<u>(0)</u>



Connections is the KPBSD homeschool program. We believe this is a viable educational option for parents who are committed to being involved in the education of their children. Connections and KPBSD provide instructional resources, curriculum counseling, technology, access to local school academics and activities, and funding to support student individual learning plans. Students receive the use of a Dell computer and HP printer for the school year. All students may participate in the District sports programs, as well as take up to two academic classes, including art, music, dance, world languages and/or PE in the local schools. Currently there are over 900 students enrolled, with traditional school students also taking correspondence enrichment courses. Our mission is to provide a variety of educational options to best support the child's total educational plan.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 80 Connections

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
805.00	869.00	1,803.00	Enrollment in ADM (9-12)	1,289.00	1,212.00	1,105.00

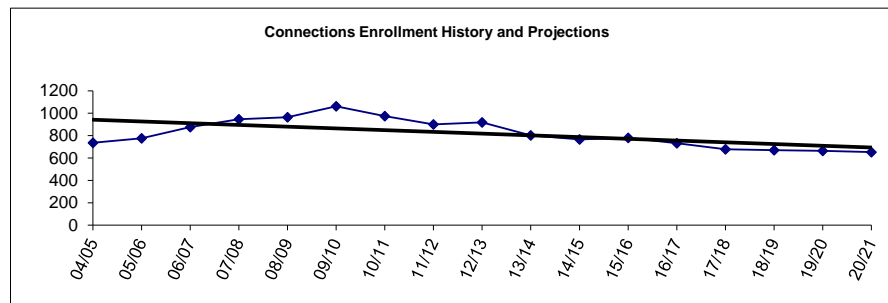
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	2.00	2.00
15.00	15.50	20.12	Teacher (Includes Quest)	21.00	24.00	21.50
0.01	-	-	Specialist*	-	-	-
1.00	1.00	1.00	Special Ed Teacher**	2.00	2.00	2.00
17.01	17.50	22.12	Certificated Subtotal	24.00	28.00	25.50
0.06	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
7.60	6.60	7.60	Support	7.60	7.70	7.70
0.25	0.25	0.25	Custodian	0.25	0.25	0.25
7.91	6.85	7.85	Non-Certificated Subtotal	7.85	7.95	7.95
24.92	24.35	29.97	Total	31.85	35.95	33.45

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

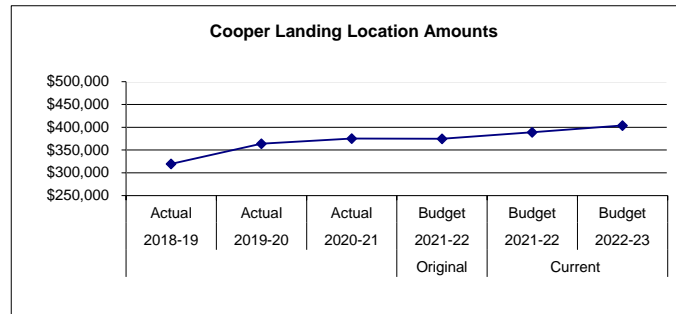


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 32 Cooper Landing School

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 103,400	\$ 106,385	\$ 111,644	3100 Certificated Salaries	\$ 109,209	\$ 122,944	\$ 124,855	\$ 1,911	2
68,397	57,998	69,578	3200 Non-Certificated Salaries	76,232	73,674	79,451	5,777	8
99,844	101,308	123,547	3500 Employee Benefits	133,299	128,126	139,731	11,605	9
271,641	265,691	304,769	Subtotal - Personnel Services	318,740	324,744	344,037	19,293	6
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,997	2,580	1,771	4200 Staff Travel	1,350	1,350	1,350	-	-
18,803	31,975	34,121	4300 Utility Services	25,081	25,031	26,987	1,956	8
23,176	28,520	29,121	4350 Energy	26,194	26,194	26,939	745	3
307	63	252	4400 Other Purchased Services	375	375	407	32	9
3,327	34,839	4,744	4500 Supplies, Materials, and Media	2,445	10,855	3,688	(7,167)	(66)
348	348	349	4900 Other Expenses	478	478	478	-	-
47,958	98,325	70,358	Subtotal - Other	55,923	64,283	59,849	(4,434)	(7)
-	-	-	5100 Equipment	-	-	-	-	-
\$ 319,599	\$ 364,016	\$ 375,127	Location Totals	\$ 374,663	\$ 389,027	\$ 403,886	\$ 14,859	4



Cooper Landing Schools serves students in grades K-12, and is located in Cooper Landing, Alaska. Cooper Landing is located on the banks of the Kenai River and Kenai Lake. Kenai Lake feeds into the Kenai River near mile 48 of the Sterling Highway in the heart of Cooper Landing. Despite the school's rural location, students have access to cutting edge technology and participate daily in distance education opportunities. Students have the opportunities to participate in activities that include music, drama, cross country skiing, downhill skiing, soccer and Battle of the Books.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 32 Cooper Landing School

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
14.00	13.00	11.00	Enrollment in ADM (K-12)	12.00	13.00	15.00

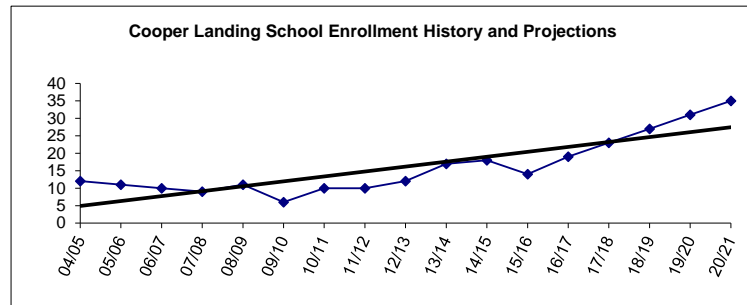
FTE's Included In Current Budget

0.10	0.10	0.10	Administrator	0.10	0.10	0.10
1.00	1.00	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	-	-	Specialist*	-	0.10	0.10
-	-	-	Special Ed Teacher**	-	0.08	0.08
1.10	1.10	1.10	Certificated Subtotal	1.10	1.28	1.28
0.88	0.88	0.88	Aide	0.88	0.88	0.88
0.04	0.04	0.05	Nurse***	0.05	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
2.30	2.30	2.31	Non-Certificated Subtotal	2.31	2.26	2.26
3.40	3.40	3.41	Total	3.41	3.54	3.54

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

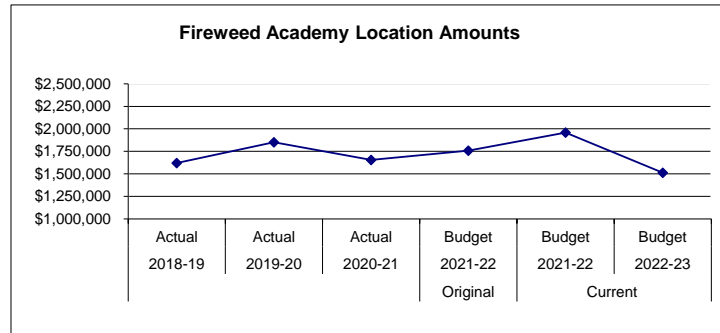


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 68 Fireweed Academy Charter

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 667,749	\$ 720,390	\$ 615,467	3100 Certificated Salaries	\$ 622,751	\$ 623,116	\$ 643,357	\$ 20,241	3
170,675	187,284	181,022	3200 Non-Certificated Salaries	157,718	145,879	190,383	44,504	31
431,051	482,702	459,062	3500 Employee Benefits	491,777	461,718	436,706	(25,012)	(5)
<u>1,269,475</u>	<u>1,390,376</u>	<u>1,255,551</u>	Subtotal - Personnel Services	<u>1,272,246</u>	<u>1,230,713</u>	<u>1,270,446</u>	<u>39,733</u>	<u>3</u>
2,165	1,305	4,416	4100 Professional and Technical Services	-	9,559	-	(9,559)	-
9,424	15,887	531	4200 Staff Travel	-	6,200	-	(6,200)	(100)
18	211	716	4250 Student Travel	-	-	-	-	-
5,985	5,886	5,681	4300 Utility Services	-	-	-	-	-
37,116	35,559	34,835	4350 Energy	-	-	-	-	-
212,033	248,482	236,952	4400 Other Purchased Services	219,736	220,325	172,996	(47,329)	(21)
23,468	58,805	60,842	4500 Supplies, Materials, and Media	205,893	129,987	66,140	(63,847)	(49)
100	7,440	267	4900 Other Expenses	3,955	3,681	3,433	(248)	100
-	-	-	4900 Other Expenses - Additional Allowable	-	305,461	-	(305,461)	(100)
<u>54,540</u>	<u>62,474</u>	<u>55,476</u>	4950 Indirect Costs	<u>56,531</u>	<u>52,617</u>	<u>-</u>	<u>(52,617)</u>	<u>(100)</u>
<u>344,849</u>	<u>436,049</u>	<u>399,716</u>	Subtotal - Other	<u>486,115</u>	<u>727,830</u>	<u>242,569</u>	<u>(485,261)</u>	<u>(67)</u>
<u>5,700</u>	<u>24,538</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,620,024</u>	<u>\$ 1,850,963</u>	<u>\$ 1,655,267</u>	Location Totals	<u>\$ 1,758,361</u>	<u>\$ 1,958,543</u>	<u>\$ 1,513,015</u>	<u>\$ (445,528)</u>	<u>(23)</u>



Fireweed Academy, formerly know as Homer Charter School, is located in Homer, Alaska, is housed at two sites: West Homer Elementary School and 813 East End Road. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southernmost point of the Sterling Highway. Fireweed Academy enrolls students in grades K-6.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 68 Fireweed Academy Charter

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
119.00	127.00	86.00	Enrollment in ADM (K-6)	112.00	99.00	96.00

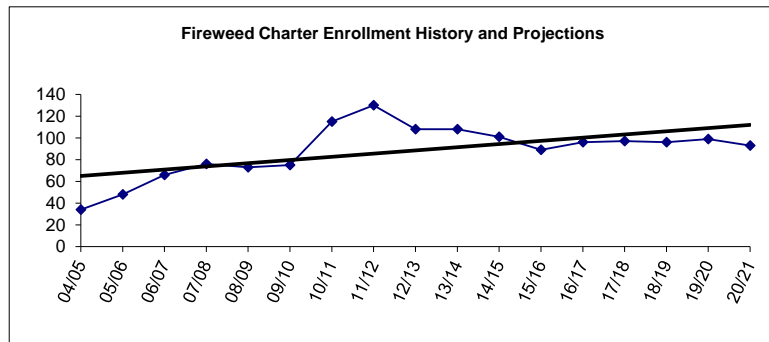
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
7.00	7.50	6.00	Teacher (Includes Quest)	6.00	6.00	6.00
0.15	0.39	0.31	Specialist*	0.31	0.33	0.33
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
9.15	9.89	8.31	Certificated Subtotal	8.31	8.33	8.33
0.88	0.88	0.88	Special Ed Aide	0.88	1.76	1.76
1.47	1.88	1.88	Aide	1.88	1.38	1.38
0.32	0.32	0.32	Nurse***	0.32	0.65	0.65
1.00	1.00	1.00	Support	1.00	1.00	1.00
0.35	0.35	0.35	Custodian	0.35	0.35	0.35
4.02	4.43	4.43	Non-Certificated Subtotal	4.43	5.14	5.14
13.17	14.32	12.74	Total	12.74	13.47	13.47

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

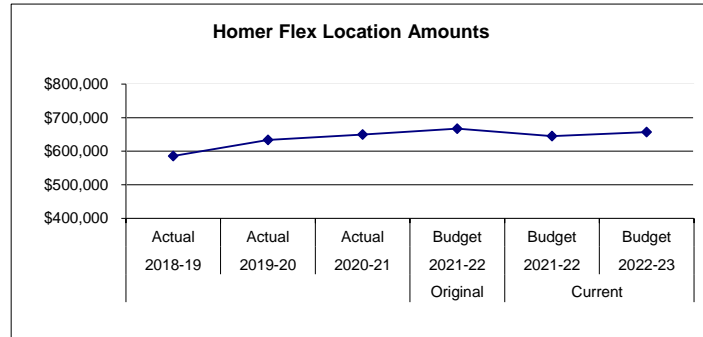


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 66 Homer Flex High School

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 290,530	\$ 319,459	\$ 319,748	3100 Certificated Salaries	\$ 327,778	\$ 328,510	\$ 331,668	\$ 3,158	1
75,982	76,915	66,368	3200 Non-Certificated Salaries	74,748	60,930	63,549	2,619	4
190,343	209,179	218,373	3500 Employee Benefits	238,284	227,318	234,808	7,490	3
<u>556,855</u>	<u>605,553</u>	<u>604,489</u>	Subtotal - Personnel Services	<u>640,810</u>	<u>616,758</u>	<u>630,025</u>	<u>13,267</u>	2
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
689	1,220	93	4200 Staff Travel	1,350	1,350	1,350	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
13,924	12,536	31,063	4300 Utility Services	9,326	9,326	9,111	(215)	(2)
8,649	7,573	8,229	4350 Energy	8,462	8,462	8,150	(312)	(4)
540	349	265	4400 Other Purchased Services	588	677	588	(89)	(13)
3,944	3,842	3,626	4500 Supplies, Materials, and Media	5,720	7,275	6,727	(548)	(8)
1,277	1,174	1,095	4900 Other Expenses	1,097	1,097	1,097	-	-
<u>29,023</u>	<u>26,694</u>	<u>44,371</u>	Subtotal - Other	<u>26,543</u>	<u>28,187</u>	<u>27,023</u>	<u>(1,164)</u>	(4)
-	1,235	678	5100 Equipment	-	-	-	-	-
<u>\$ 585,878</u>	<u>\$ 633,482</u>	<u>\$ 649,538</u>	Location Totals	<u>\$ 667,353</u>	<u>\$ 644,945</u>	<u>\$ 657,048</u>	<u>\$ 12,103</u>	2



Homer Flex Alternative High School was started in 1990 to serve the needs of young people in grades 9-12 outside the traditional high school setting. The mission of the Flex School is to prepare students for success in the post-secondary world - academically, socially/emotionally, and vocationally. Homer Flex has implemented a standards/performance-based model where students earn their high school diploma through a set of eight standards, where they show the skills and content needed for a successful high school education. Homer Flex respects the students' choice to live an adult life; therefore behavior and standards are based on what is required in that environment. Homer Flex also houses Flexwood, where students design and create rustic furniture from recycled local wood and market it at various craft fairs and galleries. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southern most point of the Sterling Highway.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 66 Homer Flex High School

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
30.00	28.00	29.00	Enrollment in ADM (9-12)	30.00	28.00	30.00

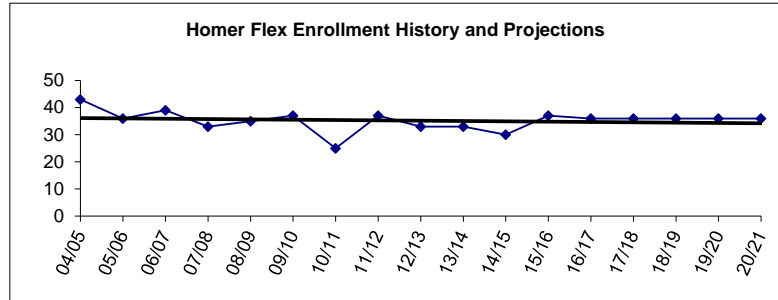
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
2.50	2.50	2.50	Teacher (Includes Quest)	2.55	2.50	2.55
0.20	0.20	0.20	Specialist*	0.20	0.20	0.20
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
4.20	4.20	4.20	Certificated Subtotal	4.25	4.20	4.25
0.44	0.44	0.44	Special Ed Aide	0.44	0.44	0.44
-	-	-	Nurse***	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
1.82	1.82	1.82	Non-Certificated Subtotal	1.82	1.82	1.82
6.02	6.02	6.02	Total	6.07	6.02	6.07

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

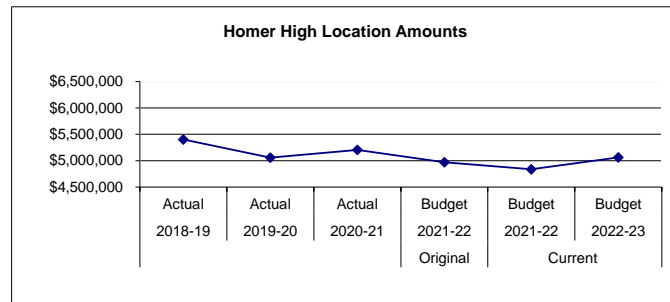


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: **06 Homer High**

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 2,288,466	\$ 2,128,604	\$ 2,149,252	3100 Certificated Salaries	\$ 2,048,123	\$ 1,911,994	\$ 2,030,156	\$ 118,162	6
920,771	835,216	882,976	3200 Non-Certificated Salaries	732,503	780,310	789,762	9,452	1
1,522,573	1,479,500	1,551,705	3500 Employee Benefits	1,570,359	1,458,832	1,638,967	180,135	12
4,731,810	4,443,320	4,583,933	Subtotal - Personnel Services	4,350,985	4,151,136	4,458,885	307,749	7
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
11,793	12,378	6,300	4200 Staff Travel	9,050	9,125	9,050	(75)	(1)
31,170	31,647	-	4250 Student Travel	-	-	-	-	-
80,232	58,295	45,029	4300 Utility Services	69,627	69,627	60,813	(8,814)	(13)
451,006	402,733	462,107	4350 Energy	448,208	448,208	438,616	(9,592)	(2)
14,118	10,778	12,690	4400 Other Purchased Services	11,008	13,806	11,249	(2,557)	(19)
67,402	72,863	60,724	4500 Supplies, Materials, and Media	70,729	137,430	74,153	(63,277)	(46)
11,060	10,106	8,742	4900 Other Expenses	8,951	8,752	8,179	(573)	(7)
666,781	598,800	595,592	Subtotal - Other	617,573	686,948	602,060	(84,888)	(12)
3,936	15,699	23,580	5100 Equipment	-	-	-	-	-
<u>\$ 5,402,527</u>	<u>\$ 5,057,819</u>	<u>\$ 5,203,105</u>	Location Totals	<u>\$ 4,968,558</u>	<u>\$ 4,838,084</u>	<u>\$ 5,060,945</u>	<u>\$ 222,861</u>	5



Homer High School serves students in grades 9-12, and is located in Homer on the north shore of Kachemak Bay on the southwestern Kenai Peninsula. Homer High maintains a comprehensive program focused on career-ready courses such as welding, small engines, and construction, as well as academically rigorous Advance Placement (AP) college preparation courses. Our fine arts and performing arts classes provide an opportunity for students to explore and demonstrate their creative talents. The Senior Service Project, required for graduation, encourages students to give back to the community with a minimum of 30 hours of community service.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 06 Homer High

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
389.00	372.00	345.00	Enrollment in ADM (9-12)	360.00	359.00	383.00

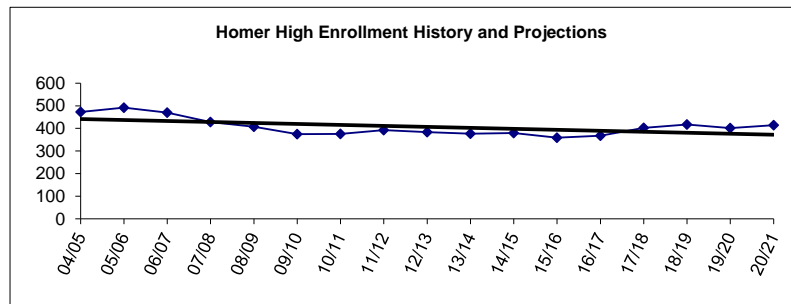
FTE's Included In Current Budget

2.00	2.00	1.50	Administrator	1.50	1.50	1.50
20.20	17.00	17.20	Teacher (Includes Quest)	15.20	16.20	16.87
2.80	2.40	1.90	Specialist*	1.90	1.50	1.83
5.00	5.00	5.00	Special Ed Teacher**	5.00	5.00	5.00
30.00	26.40	25.60	Certificated Subtotal	23.60	24.20	25.20
5.28	5.28	5.28	Special Ed Aide	5.28	5.28	5.28
1.44	1.44	1.44	Aide	0.44	0.44	1.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
6.00	5.50	5.50	Support	4.00	5.50	5.50
4.50	4.50	4.50	Custodian	4.50	4.50	4.50
18.10	17.60	17.60	Non-Certificated Subtotal	15.10	16.60	17.60
48.10	44.00	43.20	Total	38.70	40.80	42.80

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

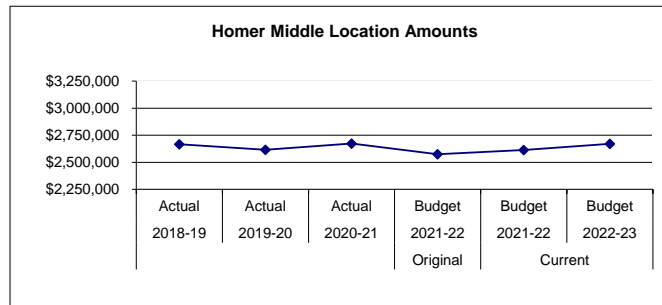


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 13 Homer Middle School

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 1,157,937	\$ 1,136,906	\$ 1,178,827	3100 Certificated Salaries	\$ 1,084,311	\$ 1,080,496	\$ 1,139,822	\$ 59,326	5
449,950	403,600	411,101	3200 Non-Certificated Salaries	426,055	410,351	419,078	8,727	2
878,159	892,073	910,012	3500 Employee Benefits	898,533	917,420	942,524	25,104	3
<u>2,486,046</u>	<u>2,432,579</u>	<u>2,499,940</u>	Subtotal - Personnel Services	<u>2,408,899</u>	<u>2,408,267</u>	<u>2,501,424</u>	<u>93,157</u>	4
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
832	1,561	92	4200 Staff Travel	1,350	1,350	1,350	-	-
3,536	4,335	-	4250 Student Travel	-	-	-	-	-
12,019	8,966	7,388	4300 Utility Services	9,458	9,458	8,538	(920)	(10)
131,407	119,629	134,581	4350 Energy	124,434	124,434	128,539	4,105	3
2,213	1,600	811	4400 Other Purchased Services	2,264	3,051	2,212	(839)	(27)
29,230	29,986	28,984	4500 Supplies, Materials, and Media	26,503	65,363	27,440	(37,923)	(58)
1,328	113	714	4900 Other Expenses	1,327	1,327	714	(613)	(46)
<u>180,565</u>	<u>166,190</u>	<u>172,570</u>	Subtotal - Other	<u>165,336</u>	<u>204,983</u>	<u>168,793</u>	<u>(36,190)</u>	(18)
88	16,161	850	5100 Equipment	-	-	-	-	-
<u>\$ 2,666,699</u>	<u>\$ 2,614,930</u>	<u>\$ 2,673,360</u>	Location Totals	<u>\$ 2,574,235</u>	<u>\$ 2,613,250</u>	<u>\$ 2,670,217</u>	<u>\$ 56,967</u>	2



Homer Middle School serves students in grades 7-8, and is located in Homer, Alaska. The staff of HMS is committed to maximizing learning opportunities for all students. With a district commitment towards maintaining low student/teacher ratios and via a process of *Continuous Improvement*, the teaching staff works collaboratively and strives for excellence. Homer is situated on the north shore of Kachemak Bay, roughly 218 road miles down the Kenai Peninsula from Anchorage. The community is noted as being at the southern terminus of the Sterling Highway, while providing connection with the Alaska Marine Highway System.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 13 Homer Middle School

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
194.00	175.00	138.00	Enrollment in ADM (7-8)	169.00	180.00	164.00

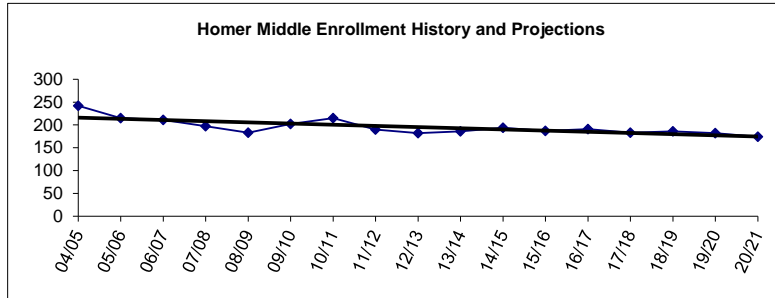
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.60	10.80	10.30	Teacher (Includes Quest)	8.30	10.30	9.80
0.70	0.40	0.85	Specialist*	0.80	0.80	0.80
3.00	3.00	2.95	Special Ed Teacher**	2.95	2.85	2.85
16.30	15.20	15.10	Certificated Subtotal	13.05	14.95	14.45
5.28	4.40	4.40	Special Ed Aide	4.40	4.40	4.40
0.88	0.88	0.88	Aide	0.88	0.88	0.88
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.50	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
10.54	9.16	9.16	Non-Certificated Subtotal	9.16	9.16	9.16
26.84	24.36	24.26	Total	22.21	24.11	23.61

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

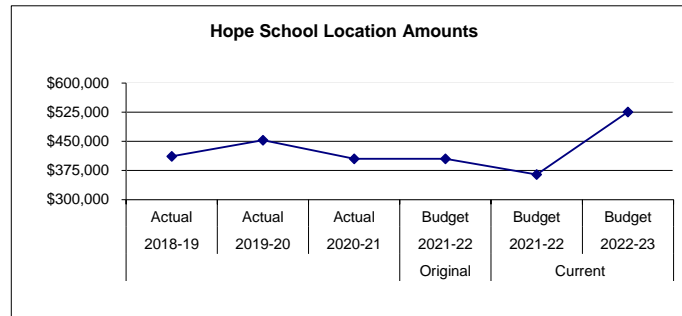


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 35 Hope Elementary / High

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 107,583	\$ 120,390	\$ 137,030	3100 Certificated Salaries	\$ 98,941	\$ 108,446	\$ 186,313	\$ 77,867	72
98,687	103,442	85,150	3200 Non-Certificated Salaries	83,971	74,942	81,388	6,446	9
116,841	115,552	120,146	3500 Employee Benefits	146,157	95,140	182,841	87,701	92
323,111	339,384	342,326	Subtotal - Personnel Services	329,069	278,528	450,542	172,014	62
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
2,347	1,702	1,844	4200 Staff Travel	2,970	2,970	2,970	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
26,831	26,623	2,742	4300 Utility Services	14,456	14,491	14,461	(30)	(0)
53,643	48,417	52,687	4350 Energy	52,189	52,189	51,582	(607)	(1)
435	305	658	4400 Other Purchased Services	563	563	490	(73)	(13)
4,985	35,977	4,919	4500 Supplies, Materials, and Media	4,681	14,983	4,927	(10,056)	(67)
197	227	227	4900 Other Expenses	1,013	1,013	887	(126)	(12)
88,438	113,251	63,077	Subtotal - Other	75,872	86,209	75,317	(10,892)	(13)
-	170	-	5100 Equipment	-	-	-	-	-
\$ 411,549	\$ 452,805	\$ 405,403	Location Totals	\$ 404,941	\$ 364,737	\$ 525,859	\$ 161,122	44



Hope School serves students in grades K-12 and is located in Hope, Alaska. Hope lies on the northern end of the Kenai Peninsula, on the south shore of the Turnagain Arm of Cook Inlet. Hope residents who are specialists in science, art and music volunteer at the school and help the teacher to provide a well-rounded education to students in all grades. Activities offered to the students include cross country skiing, downhill skiing, snowboarding, welding, small engine repair and battle of the books. Hope School prides itself on the unique learning environment it provides to students.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 35 Hope Elementary / High

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
17.00	16.00	27.00	Enrollment in ADM (K-12)	30.00	19.00	23.00

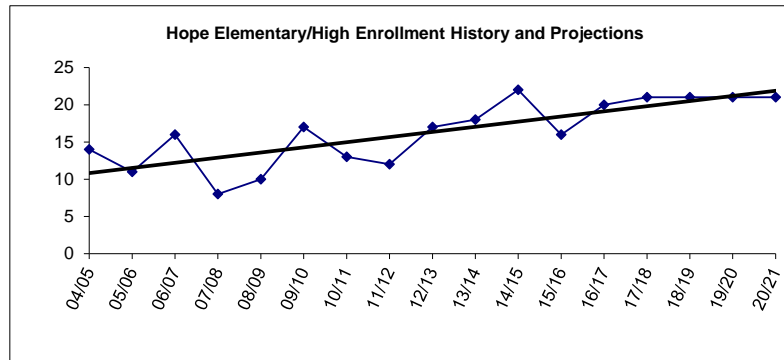
FTE's Included In Current Budget

0.10	0.10	0.10	Administrator	0.20	0.20	0.20
1.10	2.00	2.00	Teacher (Includes Quest)	1.00	2.00	2.00
-	-	-	Specialist*	-	0.14	0.04
0.17	0.08	0.30	Special Ed Teacher**	0.30	0.25	0.25
<u>1.37</u>	<u>2.18</u>	<u>2.40</u>	Certificated Subtotal	<u>1.50</u>	<u>2.59</u>	<u>2.49</u>
-	0.88	0.92	Special Ed Aide	0.92	0.88	0.88
0.04	0.04	0.04	Nurse***	0.04	-	-
0.88	0.88	-	Aide	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>2.30</u>	<u>3.18</u>	<u>2.34</u>	Non-Certificated Subtotal	<u>2.34</u>	<u>2.26</u>	<u>2.26</u>
<u>3.67</u>	<u>5.36</u>	<u>4.74</u>	Total	<u>3.84</u>	<u>4.85</u>	<u>4.75</u>

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.



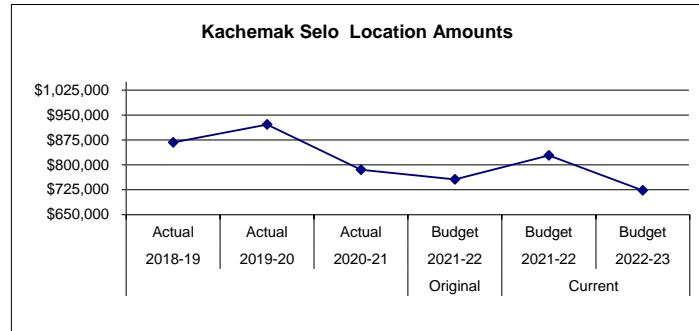
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 56 Kachemak Selo Elementary / High

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 307,587	\$ 321,535	\$ 221,612	3100 Certificated Salaries	\$ 214,264	\$ 230,227	\$ 153,211	\$ (77,016)	(33)
160,423	154,439	176,203	3200 Non-Certificated Salaries	157,916	168,764	180,604	11,840	7
298,099	314,327	294,796	3500 Employee Benefits	278,672	320,363	284,493	(35,870)	(11)
766,109	790,301	692,611	Subtotal - Personnel Services	650,852	719,354	618,308	(101,046)	(14)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
12,678	13,876	12,171	4200 Staff Travel	22,535	22,535	22,535	-	-
1,507	235	-	4250 Student Travel	-	-	-	-	-
7,638	9,769	8,165	4300 Utility Services	7,829	7,829	6,978	(851)	(11)
17,129	17,895	17,598	4350 Energy	18,073	18,073	17,552	(521)	(3)
50,243	50,075	49,955	4400 Other Purchased Services	50,754	50,754	50,764	10	0
11,862	38,572	4,105	4500 Supplies, Materials, and Media	4,678	8,464	5,703	(2,761)	(33)
620	586	383	4900 Other Expenses	1,215	1,215	1,140	(75)	(6)
101,677	131,008	92,377	Subtotal - Other	105,084	108,870	104,672	(4,198)	(4)
-	-	-	5100 Equipment	-	-	-	-	-
\$ 867,786	\$ 921,309	\$ 784,988	Location Totals	\$ 755,936	\$ 828,224	\$ 722,980	\$ (105,244)	(13)



Kachemak Selo School is a K-12 school, and is located 28 miles east of Homer in a remote village. Kachemak Selo is too small to have organized athletic programs by itself. However, we participate in the Homer co-op Hockey program, as well as participate with Razdolna and Vosnesenka in co-op football, wrestling and soccer programs. Our high school students participate each year in construction and welding academies. We have provided a sewing academy for our middle and high school students in the winter months. On even years we organize an Artist in the School residency; odd years our upper elementary school students overnight at the Kasitsna Bay research facility to study plankton and intertidal invertebrates.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 56 Kachemak Selo Elementary / High

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
43.00	38.00	32.00	Enrollment in ADM (K-12)	31.00	31.00	32.00

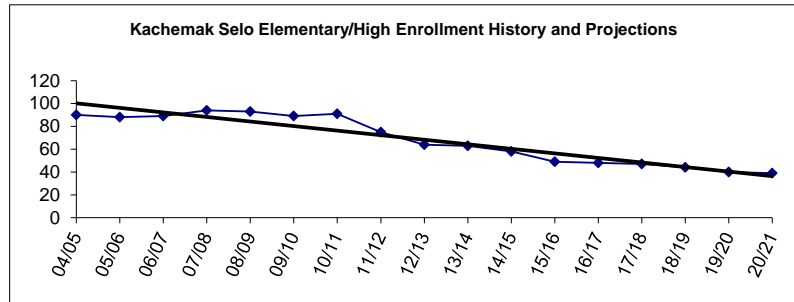
FTE's Included In Current Budget

0.30	0.30	0.30	Administrator	0.20	0.30	0.30
3.50	3.50	2.50	Teacher (Includes Quest)	2.50	3.20	2.20
0.16	0.16	0.10	Specialist*	0.10	0.15	0.15
0.40	0.40	0.40	Special Ed Teacher**	0.40	0.40	0.40
4.36	4.36	3.30	Certificated Subtotal	3.20	4.05	3.05
-	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
1.50	1.50	1.50	Aide	1.50	1.75	1.75
-	-	-	Nurse***	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.75	0.75	0.75	Custodian	0.75	0.96	0.96
3.13	4.01	4.01	Non-Certificated Subtotal	4.01	4.47	4.47
7.49	8.37	7.31	Total	7.21	8.52	7.52

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.



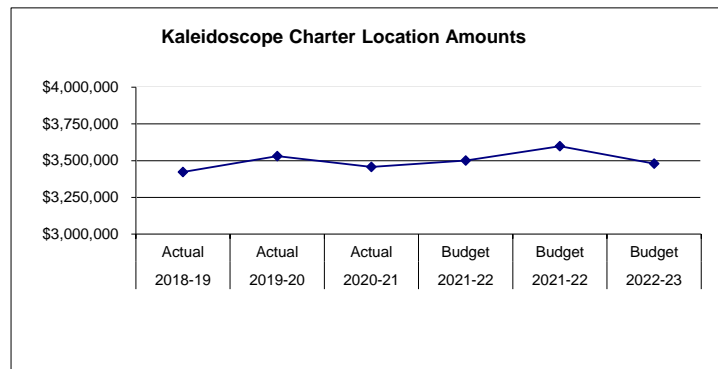
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 63 Kaleidoscope Charter School

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 1,316,767	\$ 1,350,504	\$ 1,326,770	3100 Certificated Salaries	\$ 1,349,148	\$ 1,210,080	\$ 1,302,991	\$ 92,911	8
293,235	330,446	367,509	3200 Non-Certificated Salaries	397,919	376,167	419,617	43,450	12
779,252	833,286	895,754	3500 Employee Benefits	1,062,583	803,247	1,046,175	242,928	30
<u>2,389,254</u>	<u>2,514,236</u>	<u>2,590,033</u>	Subtotal - Personnel Services	<u>2,809,650</u>	<u>2,389,494</u>	<u>2,768,783</u>	<u>379,289</u>	16
22,595	30,141	-	4100 Professional and Technical Services	-	-	-	-	-
28	-	-	4200 Staff Travel	-	-	-	-	-
5,130	1,780	1,057	4250 Student Travel	-	-	-	-	-
6,537	7,666	6,439	4300 Utility Services	3,900	3,900	4,500	600	15
81,224	78,523	91,116	4350 Energy	68,455	68,455	20,211	(48,244)	(70)
571,462	602,355	607,930	4400 Other Purchased Services	632,402	599,476	620,765	21,289	4
186,350	138,286	52,943	4500 Supplies, Materials, and Media	(22,149)	144,171	(55,421)	(199,592)	(138)
275	220	100	4900 Other Expenses	7,873	7,548	7,896	348	5
-	-	-	4900 Other Expenses - Additional Allowable	-	278,703	-	(278,703)	100
<u>108,287</u>	<u>109,168</u>	<u>106,015</u>	4950 Indirect Costs	<u>-</u>	<u>106,454</u>	<u>112,863</u>	<u>6,409</u>	6
<u>981,888</u>	<u>968,139</u>	<u>865,600</u>	Subtotal - Other	<u>690,481</u>	<u>1,208,707</u>	<u>710,814</u>	<u>(497,893)</u>	(41)
<u>51,597</u>	<u>49,200</u>	<u>1,047</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 3,422,739</u>	<u>\$ 3,531,575</u>	<u>\$ 3,456,680</u>	Location Totals	<u>\$ 3,500,131</u>	<u>\$ 3,598,201</u>	<u>\$ 3,479,597</u>	<u>\$ (118,604)</u>	(3)



Kaleidoscope School of Arts and Science is a charter school opened in the fall of 2004 and serves grades K-6 students. The arts and sciences are integrated into the core curriculum using thematic instruction. Instructional strategies are based upon current brain research and emphasize the inquiry method of instruction. Positive behavior and student responsibility are enhanced by teaching and modeling lifelong guidelines and life skills each day. The school mission includes the use of "real life" experiences along with hands-on learning to make the subject matter relevant to young children.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 63 Kaleidoscope Charter School

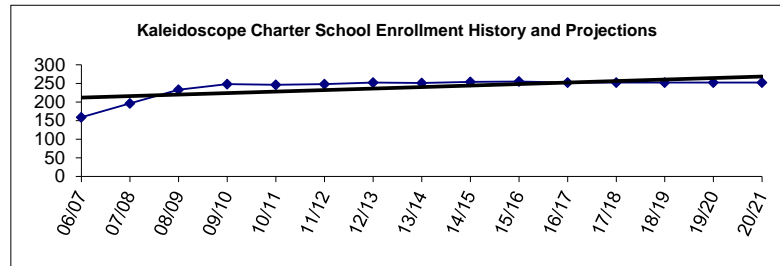
2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
258.00	260.00	220.00	Enrollment in ADM (K-5)	260.00	227.00	260.00
FTE's Included In Current Budget						
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
15.25	15.25	15.00	Teacher (Includes Quest)	15.00	14.00	14.00
-	0.70	0.70	Specialist*	0.65	0.70	0.70
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
17.25	17.95	17.70	Certificated Subtotal	17.65	16.70	16.70
0.88	-	0.88	Special Ed Aide	0.88	1.23	1.23
3.00	4.00	3.63	Aide	3.63	3.76	3.76
0.75	0.94	0.88	Nurse***	0.88	0.88	0.88
1.94	1.94	1.94	Support	1.94	1.88	1.88
1.50	2.00	2.00	Custodian	2.00	2.00	2.00
8.07	8.88	9.33	Non-Certificated Subtotal	9.33	9.75	9.75
25.32	26.83	27.03	Total	26.98	26.45	26.45

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

Charter school staffing is not determined by district staffing formulae

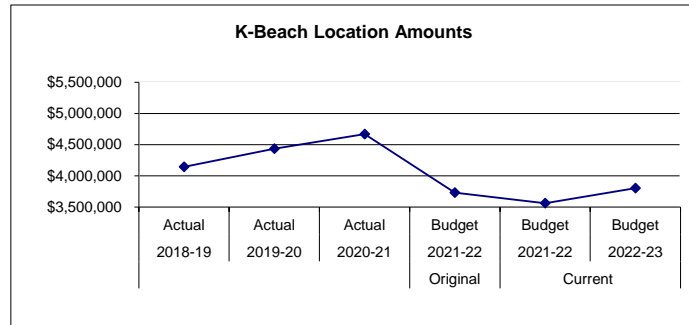


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 48 K-Beach Elementary

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 2,204,770	\$ 2,284,842	\$ 2,457,550	3100 Certificated Salaries	\$ 1,783,853	\$ 1,671,738	\$ 1,784,355	\$ 112,617	7
488,464	493,384	514,869	3200 Non-Certificated Salaries	486,160	440,229	522,603	82,374	19
1,191,369	1,314,605	1,457,875	3500 Employee Benefits	1,279,688	1,233,685	1,294,781	61,096	5
<u>3,884,603</u>	<u>4,092,831</u>	<u>4,430,294</u>	Subtotal - Personnel Services	<u>3,549,701</u>	<u>3,345,652</u>	<u>3,601,739</u>	<u>256,087</u>	8
39,389	-	-	4100 Professional and Technical Services	-	-	-	-	-
98	507	(9)	4200 Staff Travel	1,350	1,350	1,350	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
13,547	14,483	13,526	4300 Utility Services	14,392	14,392	14,789	397	3
130,348	135,120	158,035	4350 Energy	129,586	129,586	141,167	11,581	9
4,500	4,219	2,910	4400 Other Purchased Services	3,403	3,403	4,155	752	22
70,886	186,309	61,824	4500 Supplies, Materials, and Media	32,702	65,983	39,219	(26,764)	(41)
700	1,400	1,400	4900 Other Expenses	909	909	830	(79)	100
<u>259,468</u>	<u>342,038</u>	<u>237,686</u>	Subtotal - Other	<u>182,342</u>	<u>215,623</u>	<u>201,510</u>	<u>(14,113)</u>	(7)
97	-	1,582	5100 Equipment	-	-	-	-	-
<u>\$ 4,144,168</u>	<u>\$ 4,434,869</u>	<u>\$ 4,669,562</u>	Location Totals	<u>\$ 3,732,043</u>	<u>\$ 3,561,275</u>	<u>\$ 3,803,249</u>	<u>\$ 241,974</u>	7



K-Beach Elementary School serves grades K-6, and is located in Soldotna, is one of the larger elementary schools in the Kenai Peninsula Borough School District. Our highly qualified staff, motivated students, supportive parents and involved community members collaborate to ensure our students succeed both academically and socially. Our dedication to providing effective instruction to all our students has shown in the progress of our students. It is K-Beach Elementary School's mission to provide every student with a caring and safe environment, where every student counts and their potential as students and citizens can be realized.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 48 K-Beach Elementary

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
414.00	444.00	281.00	Enrollment in ADM (K-6)	302.00	374.00	374.00

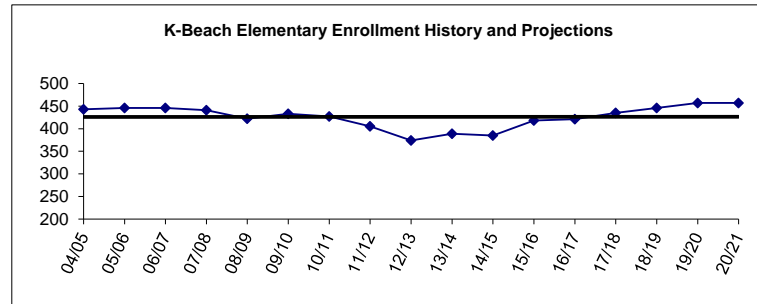
FTE's Included In Current Budget

1.00	1.50	2.00	Administrator	1.00	1.00	2.00
22.00	23.50	22.50	Teacher (Includes Quest)	13.50	15.00	19.30
2.26	1.98	2.06	Specialist*	2.06	2.06	2.06
3.00	3.00	4.00	Special Ed Teacher**	4.00	4.00	4.00
<u>28.26</u>	<u>29.98</u>	<u>30.56</u>	Certificated Subtotal	<u>20.56</u>	<u>22.06</u>	<u>27.36</u>
6.89	6.01	6.05	Special Ed Aide	6.05	6.16	6.16
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	1.00	1.00	Nurse***	1.00	0.88	0.88
1.50	1.50	1.50	Support	1.00	1.00	1.50
3.00	3.00	3.00	Custodian	2.50	2.50	2.50
<u>12.71</u>	<u>11.95</u>	<u>11.99</u>	Non-Certificated Subtotal	<u>10.99</u>	<u>10.98</u>	<u>11.48</u>
<u>40.97</u>	<u>41.93</u>	<u>42.55</u>	Total	<u>31.55</u>	<u>33.04</u>	<u>38.84</u>

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.



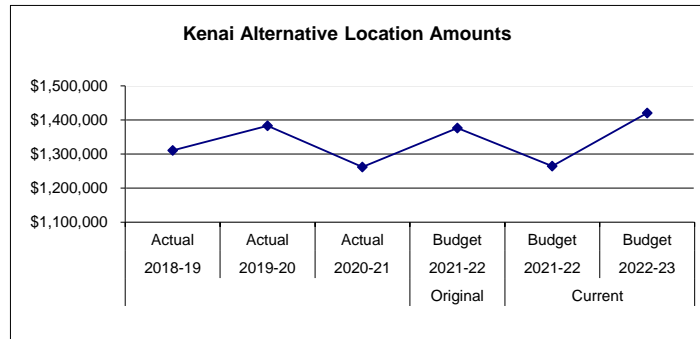
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 67 Kenai Alternative High School

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 643,118	\$ 676,061	\$ 631,487	3100 Certificated Salaries	\$ 656,866	\$ 574,638	\$ 625,344	\$ 50,706	9
148,314	148,273	140,097	3200 Non-Certificated Salaries	141,327	177,550	184,513	6,963	4
391,119	429,720	358,999	3500 Employee Benefits	447,526	381,205	478,229	97,024	25
<u>1,182,551</u>	<u>1,254,054</u>	<u>1,130,583</u>	Subtotal - Personnel Services	<u>1,245,719</u>	<u>1,133,393</u>	<u>1,288,086</u>	<u>154,693</u>	14
38,000	40,000	40,000	4100 Professional and Technical Services	40,000	40,000	40,000	-	-
-	-	-	4200 Staff Travel	675	675	675	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
14,749	13,871	16,045	4300 Utility Services	11,601	11,601	11,669	68	1
66,661	66,513	66,941	4350 Energy	64,872	64,872	66,705	1,833	3
275	362	267	4400 Other Purchased Services	929	929	929	-	-
6,655	6,573	5,675	4500 Supplies, Materials, and Media	10,669	11,676	11,014	(662)	(6)
1,454	1,472	739	4900 Other Expenses	1,604	1,604	1,454	(150)	(9)
<u>127,794</u>	<u>128,791</u>	<u>129,667</u>	Subtotal - Other	<u>130,350</u>	<u>131,357</u>	<u>132,446</u>	<u>1,089</u>	1
-	-	1,803	5100 Equipment	-	-	-	-	-
<u>\$ 1,310,345</u>	<u>\$ 1,382,845</u>	<u>\$ 1,262,053</u>	Location Totals	<u>\$ 1,376,069</u>	<u>\$ 1,264,750</u>	<u>\$ 1,420,532</u>	<u>\$ 155,782</u>	12



Kenai Alternative High School, is housed in the old Kenai Elementary building in downtown Kenai, sharing the building with Aurora Borealis Charter School and the Boys and Girls Club. Original construction of the building was in 1949 with the most recent renovations being completed in 1999. Kenai is located on the western coast of the Kenai Peninsula, fronting Cook Inlet. It lies on the western boundary of the Kenai National Wildlife Refuge, on the Kenai Spur Highway. Kenai Alternative High School enrolls about 85 students in grades 9 - 12.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 67 Kenai Alternative High School

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
74.00	67.00	40.00	Enrollment in ADM (9-12)	65.00	48.00	65.00

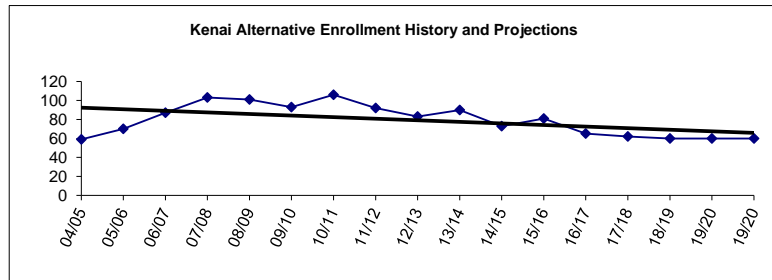
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
4.50	4.50	4.00	Teacher (Includes Quest)	4.50	4.00	4.55
0.39	0.60	0.40	Specialist*	0.40	0.30	0.30
1.50	1.50	1.50	Special Ed Teacher**	1.63	1.65	1.65
7.39	7.60	6.90	Certificated Subtotal	7.53	6.95	7.50
1.84	1.76	1.76	Special Ed Aide	1.76	2.64	2.64
-	-	-	Nurse***	-	-	-
1.00	1.00	1.00	Support	1.00	1.00	1.00
0.88	0.88	0.88	Custodian	0.88	0.88	0.88
3.72	3.64	3.64	Non-Certificated Subtotal	3.64	4.52	4.52
11.11	11.24	10.54	Total	11.17	11.47	12.02

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

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*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.



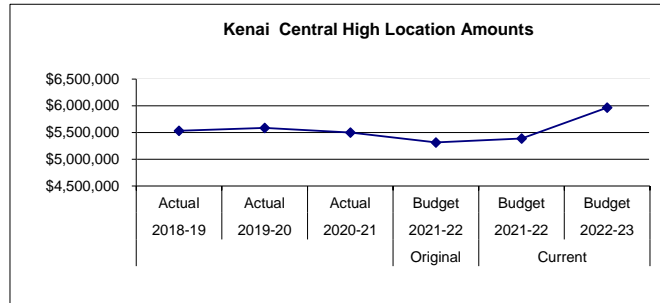
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 07 Kenai Central High

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 2,623,470	\$ 2,509,243	\$ 2,429,974	3100 Certificated Salaries	\$ 2,143,412	\$ 2,165,070	\$ 2,551,255	\$ 386,185	18
673,054	732,061	780,966	3200 Non-Certificated Salaries	781,575	771,246	816,187	44,941	6
1,545,941	1,647,255	1,666,262	3500 Employee Benefits	1,729,266	1,616,469	1,941,282	324,813	20
<u>4,842,465</u>	<u>4,888,559</u>	<u>4,877,202</u>	Subtotal - Personnel Services	<u>4,654,253</u>	<u>4,552,785</u>	<u>5,308,724</u>	<u>755,939</u>	17
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
7,567	9,125	2,985	4200 Staff Travel	6,850	6,850	6,850	-	-
24,511	25,096	30	4250 Student Travel	-	-	-	-	-
41,071	38,943	34,759	4300 Utility Services	51,876	51,876	51,372	(504)	(1)
483,187	480,788	492,501	4350 Energy	495,766	495,766	485,492	(10,274)	(2)
18,474	12,261	16,112	4400 Other Purchased Services	12,227	18,208	12,969	(5,239)	(29)
93,036	108,652	52,158	4500 Supplies, Materials, and Media	82,593	251,730	92,522	(159,208)	(63)
11,599	11,644	9,674	4900 Other Expenses	12,066	12,066	8,398	(3,668)	(30)
<u>679,445</u>	<u>686,509</u>	<u>608,219</u>	Subtotal - Other	<u>661,378</u>	<u>836,496</u>	<u>657,603</u>	<u>(178,893)</u>	(21)
10,320	10,400	15,438	5100 Equipment	-	-	-	-	-
<u>\$ 5,532,230</u>	<u>\$ 5,585,468</u>	<u>\$ 5,500,859</u>	Location Totals	<u>\$ 5,315,631</u>	<u>\$ 5,389,281</u>	<u>\$ 5,966,327</u>	<u>\$ 577,046</u>	11



Kenai Central High School serves students in grades 9-12, and is located in Kenai, Alaska. Kenai is located on the western coast of the Kenai Peninsula, fronting Cook Inlet. A wide variety of clubs, activities, and athletics provide all students an opportunity to get involved in school life outside of the classroom, which include Caring for the Kenai, National Honor Society, Leadership and Student Council. The school has always espoused the values of a solid work ethic, good citizenship, and a sense of morality that supports the community's values. Students are encouraged to develop a sense of responsibility that enables them to be both self-disciplined and self-reliant. Kenai Central High School provides all students with a comprehensive system of support in a positive environment where they will develop skills to become productive citizens in a global community.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 07 Kenai Central High

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
463.00	434.00	360.00	Enrollment in ADM (9-12)	403.00	438.00	474.00

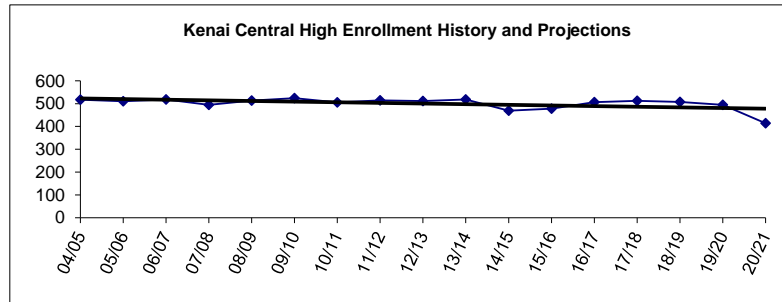
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
23.90	20.50	19.50	Teacher (Includes Quest)	14.50	17.82	21.32
2.90	2.90	2.90	Specialist*	2.90	3.32	3.32
4.60	6.00	6.00	Special Ed Teacher**	6.00	6.00	6.00
33.40	31.40	30.40	Certificated Subtotal	25.40	29.14	32.64
0.88	5.28	6.16	Special Ed Aide	6.16	6.16	6.16
1.44	1.44	1.44	Aide	0.44	0.44	1.44
0.60	0.60	1.00	Nurse***	1.00	0.60	0.60
5.00	5.00	5.00	Support	4.50	5.00	5.00
5.50	5.50	5.50	Custodian	5.50	5.50	5.50
13.42	17.82	19.10	Non-Certificated Subtotal	17.60	17.70	18.70
46.82	49.22	49.50	Total	43.00	46.84	51.34

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.



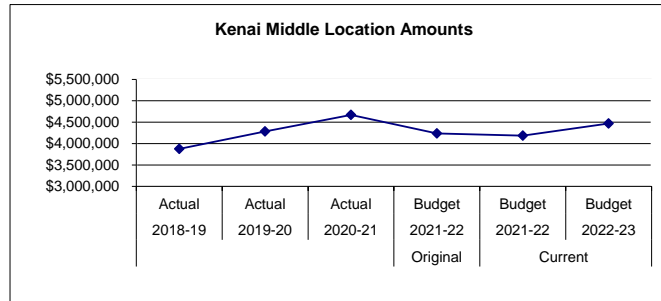
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 11 Kenai Middle School

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 2,121,997	\$ 2,255,896	\$ 2,482,653	3100 Certificated Salaries	\$ 2,051,436	\$ 2,076,002	\$ 2,195,187	\$ 119,185	6
385,395	478,960	502,447	3200 Non-Certificated Salaries	492,629	444,460	499,549	55,089	12
1,101,658	1,295,715	1,430,185	3500 Employee Benefits	1,438,213	1,326,424	1,517,585	191,161	14
3,609,050	4,030,571	4,415,285	Subtotal - Personnel Services	3,982,278	3,846,886	4,212,321	365,435	9
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,804	1,730	407	4200 Staff Travel	675	675	675	-	-
3,092	3,702	947	4250 Student Travel	-	-	-	-	-
13,420	12,873	12,469	4300 Utility Services	12,991	12,991	12,941	(50)	(0)
188,393	187,244	186,978	4350 Energy	191,041	191,041	187,539	(3,502)	(2)
7,003	4,745	3,691	4400 Other Purchased Services	4,102	4,565	4,446	(119)	(3)
43,575	42,573	48,392	4500 Supplies, Materials, and Media	46,333	125,674	51,118	(74,556)	(59)
1,588	2,205	2,191	4900 Other Expenses	1,869	1,869	714	(1,155)	(62)
258,875	255,072	255,075	Subtotal - Other	257,011	336,815	257,433	(79,382)	(24)
8,126	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 3,876,051</u>	<u>\$ 4,285,643</u>	<u>\$ 4,670,360</u>	Location Totals	<u>\$ 4,239,289</u>	<u>\$ 4,183,701</u>	<u>\$ 4,469,754</u>	<u>\$ 286,053</u>	7



Kenai Middle School serves students in grades 6-8, and is located in Kenai. Kenai is located on the western coast of the Kenai Peninsula, fronting Cook Inlet. Students' opportunities include academic, extra-curricular activities and electives, such as, choir, yearbook, shop/metals, digital storytelling and robotics. After school activities include a talent show, activity nights, canned food drive, ice fishing and Battle of the Books. The wide variety of activities are offered in hopes that all students will find opportunities to participate and become involved in the school and community,

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 11 Kenai Middle School

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
366.00	373.00	342.00	Enrollment in ADM (6-8)	345.00	408.00	378.00

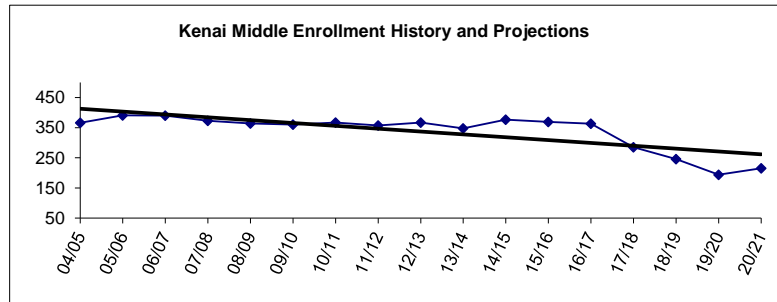
FTE's Included In Current Budget

1.50	1.50	2.00	Administrator	1.00	1.00	2.00
18.50	19.00	21.00	Teacher (Includes Quest)	15.50	18.50	19.03
2.28	2.20	2.20	Specialist*	2.20	2.38	2.35
5.40	6.00	6.00	Special Ed Teacher**	6.00	6.00	6.00
27.68	28.70	31.20	Certificated Subtotal	24.70	27.88	29.38
2.64	4.40	4.40	Special Ed Aide	4.40	4.40	4.40
0.88	0.88	0.88	Aide (ELL tutor budgeted @ Loc. 92)	0.88	0.88	0.88
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
2.00	2.50	2.50	Support	2.00	2.00	2.50
3.00	3.00	3.00	Custodian	3.00	3.00	3.00
9.40	11.66	11.66	Non-Certificated Subtotal	11.16	11.16	11.66
37.08	40.36	42.86	Total	35.86	39.04	41.04

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

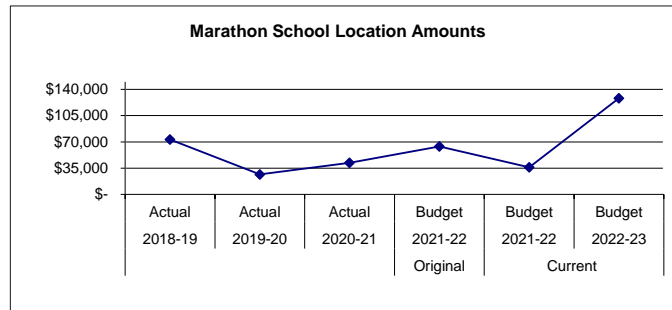


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 15 Marathon School

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 51,736	\$ 17,831	\$ 27,996	3100 Certificated Salaries	\$ 27,620	\$ 280	\$ 83,034	\$ 82,754	29,555
-	26	-	3200 Non-Certificated Salaries	260	260	-	(260)	-
17,596	5,138	9,808	3500 Employee Benefits	31,973	31,386	39,848	8,462	27
69,332	22,995	37,804	Subtotal - Personnel Services	59,853	31,926	122,882	90,956	285
-	31	-	4200 Staff Travel	-	-	-	-	-
3,574	3,606	4,288	4300 Utility Services	3,750	3,750	3,750	-	-
68	41	19	4400 Other Purchased Services	104	104	104	-	-
79	-	-	4500 Supplies, Materials, and Media	225	250	1,471	1,221	488
3,721	3,678	4,307	Subtotal - Other	4,079	4,104	5,325	1,221	30
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 73,053</u>	<u>\$ 26,673</u>	<u>\$ 42,111</u>	Location Totals	<u>\$ 63,932</u>	<u>\$ 36,030</u>	<u>\$ 128,207</u>	<u>\$ 92,177</u>	256



Marathon School, located within the Kenai Peninsula Youth Facility, provides educational services to youth housed in the facility. The program is supported through a combination of district and federal dollars. Students in the facility receive instruction using district approved curricula and can receive high school credit leading to a diploma. Students at the facility participate in all district and state assessments, including the HSGQE. The program runs year-round, with education services provided during the summer. KPBSD teaching staff works cooperatively with staff from the Department of Health and Social Services to assure that students receive educational opportunities designed to help them achieve a high school diploma.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 15 Marathon School

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
12.00	11.00	4.00	Enrollment in ADM (7-12)	10.00	7.00	10.00

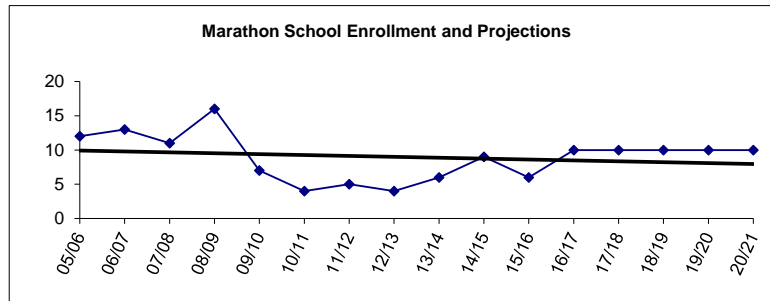
FTE's Included In Current Budget

-	-	-	Administrator	-	-	-
1.00	1.00	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	-	-	Special Ed Teacher**	-	-	-
1.00	1.00	1.00	Certificated Subtotal	1.00	1.00	1.00
-	-	-	Nurse***	-	-	-
-	-	-	Non-Certificated Subtotal	-	-	-
1.00	1.00	1.00	Totals	1.00	1.00	1.00

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

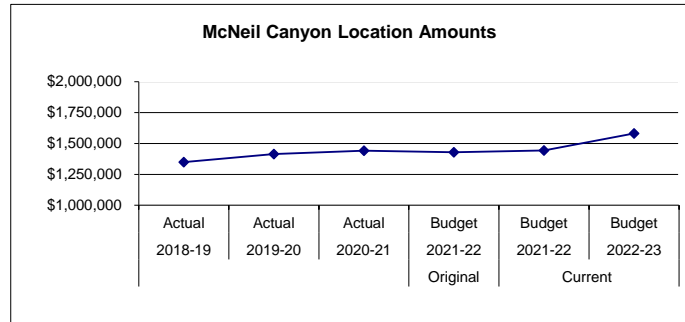


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 47 McNeil Canyon Elementary

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 681,513	\$ 683,215	\$ 736,954	3100 Certificated Salaries	\$ 719,672	\$ 735,712	\$ 790,436	\$ 54,724	7
141,802	121,500	125,387	3200 Non-Certificated Salaries	127,485	126,880	156,795	29,915	24
402,284	413,396	471,131	3500 Employee Benefits	474,307	466,180	518,624	52,444	11
<u>1,225,599</u>	<u>1,218,111</u>	<u>1,333,472</u>	Subtotal - Personnel Services	<u>1,321,464</u>	<u>1,328,772</u>	<u>1,465,855</u>	<u>137,083</u>	10
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
888	258	-	4200 Staff Travel	1,350	625	1,350	725	116
-	-	-	4250 Student Travel	-	-	-	-	-
6,123	13,722	13,594	4300 Utility Services	8,777	8,777	10,597	1,820	21
91,783	92,415	72,561	4350 Energy	82,413	82,413	85,586	3,173	4
1,743	1,565	1,399	4400 Other Purchased Services	1,357	1,357	1,565	208	15
22,187	86,766	20,134	4500 Supplies, Materials, and Media	13,346	21,064	15,575	(5,489)	(26)
718	718	618	4900 Other Expenses	700	700	700	-	-
<u>123,442</u>	<u>195,444</u>	<u>108,306</u>	Subtotal - Others	<u>107,943</u>	<u>114,936</u>	<u>115,373</u>	<u>437</u>	0
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 1,349,041</u>	<u>\$ 1,413,555</u>	<u>\$ 1,441,778</u>	Location Totals	<u>\$ 1,429,407</u>	<u>\$ 1,443,708</u>	<u>\$ 1,581,228</u>	<u>\$ 137,520</u>	10



McNeil Canyon Elementary School serves grades K-6, and is located 12 miles east of Homer, Alaska, was constructed in 1983. McNeil Canyon Elementary has a reputation for having an innovative approach to education with a particular emphasis in the Arts, with strong community support and a very capable and experienced staff. In fact, McNeil was chosen as a 2004 National No Child Left Behind Blue Ribbon School. McNeil Canyon also has the distinction of having a population of Russian Old Believer students, that account for 24 percent of the enrollment. The relatively high altitude, 1350 feet, of the school site provides lots of snow and ice so students are able to skate and ski for almost half of the school year.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 47 McNeil Canyon Elementary

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
117.00	122.00	96.00	Enrollment in ADM (K-6)	106.00	122.00	126.00

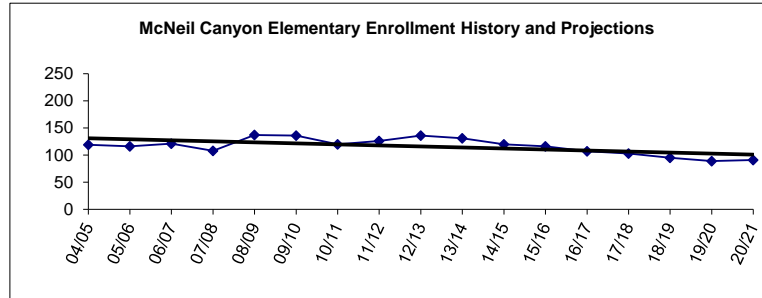
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
7.50	7.50	7.50	Teacher (Includes Quest)	7.45	7.47	8.47
0.10	-	-	Specialist*	-	0.45	0.45
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
9.10	9.00	9.00	Certificated Subtotal	8.95	9.42	10.42
0.63	0.63	0.63	Special Ed Aide	0.63	0.63	0.63
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.35	-	-	Nurse***	-	-	-
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.00	1.00	Custodian	1.00	1.00	1.50
3.36	3.01	3.01	Non-Certificated Subtotal	3.01	3.01	3.51
12.46	12.01	12.01	Total	11.96	12.43	13.93

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

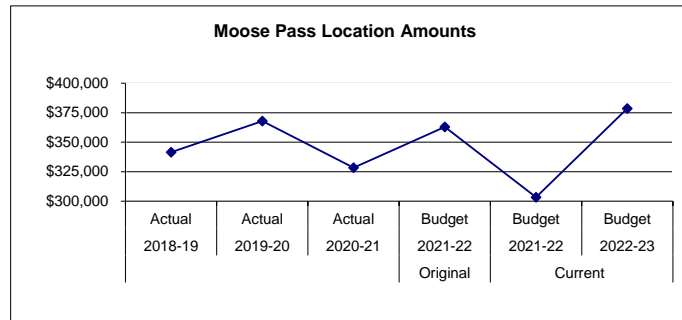


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 37 Moose Pass Elementary

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 91,181	\$ 87,394	\$ 94,513	3100 Certificated Salaries	\$ 94,497	\$ 90,455	\$ 93,971	\$ 3,516	4
76,735	76,756	66,186	3200 Non-Certificated Salaries	75,807	68,089	85,927	17,838	26
113,230	103,985	97,927	3500 Employee Benefits	128,975	74,226	132,380	58,154	78
<u>281,146</u>	<u>268,135</u>	<u>258,626</u>	Subtotal - Personnel Services	<u>299,279</u>	<u>232,770</u>	<u>312,278</u>	<u>79,508</u>	34
1,894	1,996	2,810	4200 Staff Travel	1,125	1,125	1,125	-	-
18,819	23,589	22,131	4300 Utility Services	21,253	21,253	22,225	972	5
35,198	40,012	40,620	4350 Energy	37,687	37,687	38,610	923	2
148	109	209	4400 Other Purchased Services	438	438	427	(11)	(3)
4,169	34,098	3,911	4500 Supplies, Materials, and Media	2,987	9,858	3,799	(6,059)	(61)
170	10	10	4900 Other Expenses	253	253	140	(113)	(45)
<u>60,398</u>	<u>99,814</u>	<u>69,691</u>	Subtotal - Other	<u>63,743</u>	<u>70,614</u>	<u>66,326</u>	<u>(4,288)</u>	(6)
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 341,544</u>	<u>\$ 367,949</u>	<u>\$ 328,317</u>	Location Totals	<u>\$ 363,022</u>	<u>\$ 303,384</u>	<u>\$ 378,604</u>	<u>\$ 75,220</u>	25



Moose Pass School serves students in grades K-8, and is located in Moose Pass, Alaska. Moose Pass is located 100 miles south of Anchorage, and 30 miles north of Seward on the Seward Highway along Upper Trail Lake. Students enjoy a well-rounded education in a multi-age/multi-grade setting as well as activities such as cross country and downhill skiing, cooperative activities with other small schools, and community supported sports and service projects. The Moose Pass School has a Site-Based decision making committee that is a highly active, helping to provide Moose Pass students with a variety of school, as well as community, based learning opportunities.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 37 Moose Pass Elementary

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
17.00	21.00	18.00	Enrollment in ADM (K-8)	18.00	15.00	17.00

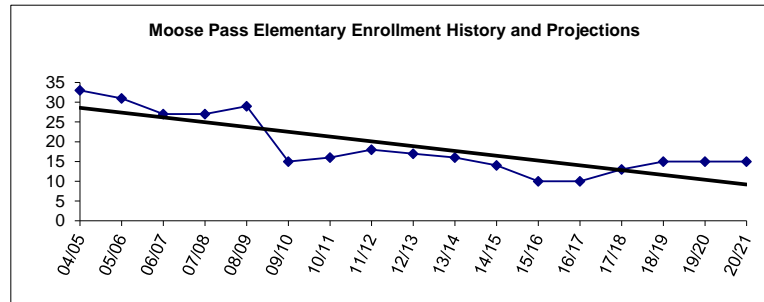
FTE's Included In Current Budget

0.10	0.10	0.10	Administrator	0.10	0.10	0.10
1.00	1.05	1.05	Teachers (includes Quest)	1.05	1.00	1.00
-	-	-	Specialists*	-	-	-
0.10	-	-	Special Ed Teachers**	-	-	-
<u>1.20</u>	<u>1.15</u>	<u>1.15</u>	Certificated Subtotal	<u>1.15</u>	<u>1.10</u>	<u>1.10</u>
-	-	-	Special Ed Aides	-	-	-
0.88	0.88	0.88	Aide	0.88	0.88	0.88
0.05	0.05	0.05	Nurse***	0.05	-	-
0.75	0.75	0.75	Support	0.75	0.75	0.88
0.50	0.50	0.50	Custodians	0.50	0.50	0.50
<u>2.18</u>	<u>2.18</u>	<u>2.18</u>	Non-Certificated Subtotal	<u>2.18</u>	<u>2.13</u>	<u>2.26</u>
<u><u>3.38</u></u>	<u><u>3.33</u></u>	<u><u>3.33</u></u>	Total	<u><u>3.33</u></u>	<u><u>3.23</u></u>	<u><u>3.36</u></u>

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

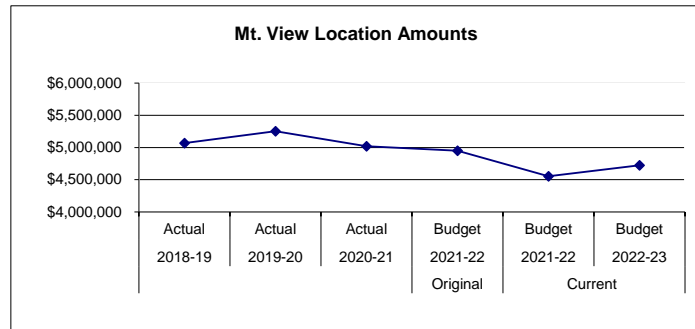


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 51 Mountain View Elementary

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 2,507,508	\$ 2,510,270	\$ 2,449,650	3100 Certificated Salaries	\$ 2,250,614	\$ 2,156,460	\$ 2,087,451	\$ (69,009)	(3)
703,841	701,443	694,719	3200 Non-Certificated Salaries	716,690	663,586	718,399	54,813	8
1,624,490	1,688,867	1,654,213	3500 Employee Benefits	1,788,861	1,530,947	1,720,103	189,156	12
<u>4,835,839</u>	<u>4,900,580</u>	<u>4,798,582</u>	Subtotal - Personnel Services	<u>4,756,165</u>	<u>4,350,993</u>	<u>4,525,953</u>	<u>174,960</u>	4
-	826	150	4100 Professional and Technical Services	-	-	-	-	-
-	16	-	4200 Staff Travel	900	900	900	-	100
-	19	-	4250 Student Travel	-	-	-	-	-
12,599	13,074	11,624	4300 Utility Services	12,636	12,636	11,831	(805)	(6)
135,729	140,568	138,199	4350 Energy	139,849	139,849	138,165	(1,684)	(1)
6,925	5,518	4,445	4400 Other Purchased Services	4,029	4,029	4,446	417	10
75,597	189,674	64,217	4500 Supplies, Materials, and Media	37,333	44,076	41,066	(3,010)	(7)
1,536	1,536	1,436	4900 Other Expenses	1,206	1,206	700	(506)	(42)
<u>232,386</u>	<u>351,231</u>	<u>220,071</u>	Subtotal - Other	<u>195,953</u>	<u>202,696</u>	<u>197,108</u>	<u>(5,588)</u>	(3)
<u>1,473</u>	<u>1,336</u>	<u>800</u>	5100 Equipment	-	364	-	(364)	-
<u>\$ 5,069,698</u>	<u>\$ 5,253,147</u>	<u>\$ 5,019,453</u>	Location Totals	<u>\$ 4,952,118</u>	<u>\$ 4,554,053</u>	<u>\$ 4,723,061</u>	<u>\$ 169,008</u>	4



Mountain View Elementary School is located in Kenai, Alaska and serves approximately 450 students in grades PreK-5. The school was constructed in 1987 and built to house 440 students. Mountain View Elementary school, in cooperation with its partners Peninsula Community Health Services and Nakenu Family Services, provides multiple supports for struggling learners and families. Academic supports at Mountain View elementary include Title I, Title VII and Intervention supports. Student activities include forensics, Battle of the Books, and band.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 51 Mountain View Elementary

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
488.00	439.00	299.00	Enrollment in ADM (K-5)	338.00	381.00	378.00

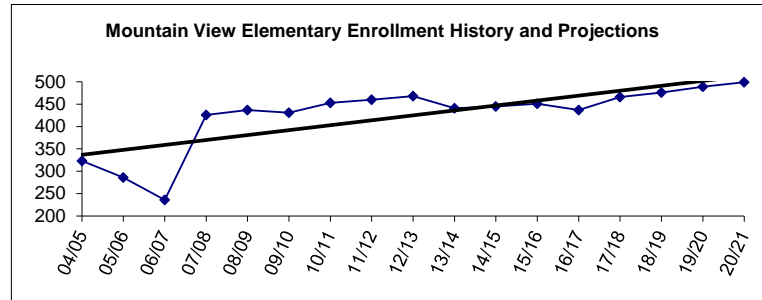
FTE's Included In Current Budget

2.00	2.00	1.50	Administrator	1.00	1.00	1.50
24.50	23.50	20.50	Teacher (Includes Quest)	17.00	16.50	20.10
2.98	2.80	3.01	Specialist *	4.01	2.50	2.50
6.00	6.00	7.00	Special Ed Teacher **	7.00	7.00	7.00
<u>35.48</u>	<u>34.30</u>	<u>32.01</u>	Certificated Subtotal	<u>29.01</u>	<u>27.00</u>	<u>31.10</u>
12.32	11.44	11.48	Special Ed Aide	11.48	11.44	11.44
0.44	0.44	0.44	Aide	0.44	0.44	0.44
1.00	1.00	1.00	Nurse ***	1.00	1.00	1.00
2.00	2.00	2.00	Support	1.50	1.50	2.00
3.00	3.00	3.00	Custodian	2.50	2.50	3.00
<u>18.76</u>	<u>17.88</u>	<u>17.92</u>	Non-Certificated Subtotal	<u>16.92</u>	<u>16.88</u>	<u>17.88</u>
<u>54.24</u>	<u>52.18</u>	<u>49.93</u>	Total	<u>45.93</u>	<u>43.88</u>	<u>48.98</u>

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

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*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

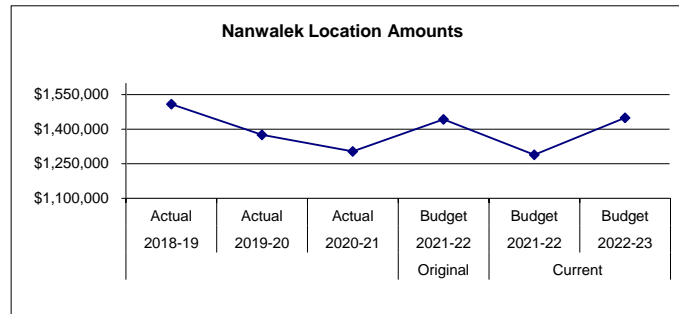


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 34 Nanwalek Elementary / High

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 528,231	\$ 441,655	\$ 439,682	3100 Certificated Salaries	\$ 506,403	\$ 460,186	\$ 499,473	\$ 39,287	9
149,833	145,343	153,192	3200 Non-Certificated Salaries	154,324	150,069	173,153	23,084	15
363,370	319,227	303,039	3500 Employee Benefits	451,539	334,615	453,940	119,325	36
<u>1,041,434</u>	<u>906,225</u>	<u>895,913</u>	Subtotal - Personnel Services	<u>1,112,266</u>	<u>944,870</u>	<u>1,126,566</u>	<u>181,696</u>	19
90,765	95,232	98,364	4100 Professional and Technical Services	-	-	-	-	-
3,325	3,876	91	4200 Staff Travel	5,100	5,100	5,100	-	-
2,900	2,900	-	4250 Student Travel	-	-	-	-	-
160,840	161,876	176,312	4300 Utility Services	158,442	158,442	159,555	1,113	1
143,388	102,778	70,853	4350 Energy	115,339	115,339	105,673	(9,666)	(8)
42,772	35,297	36,452	4400 Other Purchased Services	33,804	33,804	33,898	94	0
15,235	50,236	14,729	4500 Supplies, Materials, and Media	11,370	25,381	13,152	(12,229)	(48)
7,797	7,598	6,907	4900 Other Expenses	6,003	6,003	5,903	(100)	(2)
<u>467,022</u>	<u>459,793</u>	<u>403,708</u>	Subtotal - Other	<u>330,058</u>	<u>344,069</u>	<u>323,281</u>	<u>(20,788)</u>	(6)
134	9,496	4,135	5100 Equipment	-	-	-	-	-
<u>\$ 1,508,590</u>	<u>\$ 1,375,514</u>	<u>\$ 1,303,756</u>	Location Totals	<u>\$ 1,442,324</u>	<u>\$ 1,288,939</u>	<u>\$ 1,449,847</u>	<u>\$ 160,908</u>	12



Nanwalek School serves students in grades K-12. Nanwalek is an Alaska Native village and is located at the southern tip of the Kenai Peninsula, 10 miles southwest of Seldovia and west of Port Graham, and can only be reached by air or water. The Sug'piak culture is supported in the school through an active Sugs'stun bilingual program. The school works in partnership with Chugachmiut Corporation to provide culture and language education, and with Project Grad to provide academic, cultural, and family support. Popular sports are Native Youth Olympics, basketball, and volleyball.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 34 Nanwalek Elementary / High

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
75.00	78.00	70.00	Enrollment in ADM (K-12)	75.00	81.00	84.00

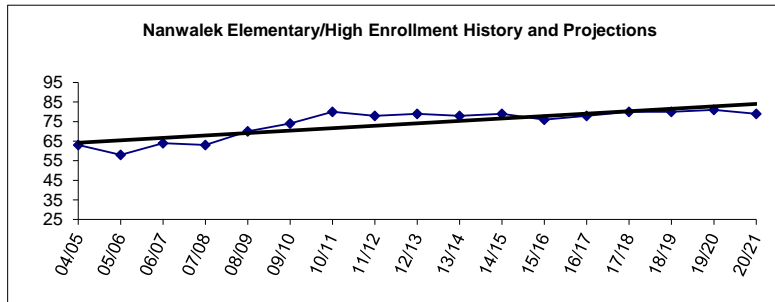
FTE's Included In Current Budget

0.50	0.75	0.75	Adminstrator	0.70	0.50	0.50
6.00	5.00	5.00	Teacher (Includes Quest)	5.05	5.00	5.50
0.20	0.20	0.30	Specialist*	0.30	0.40	0.40
1.20	0.60	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>7.90</u>	<u>6.55</u>	<u>7.05</u>	Certificated Subtotal	<u>7.05</u>	<u>6.90</u>	<u>7.40</u>
1.76	3.52	3.52	Special Ed Aide	3.52	2.64	2.64
-	-	-	Nurse***	-	-	-
-	-	-	Aide	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.00	0.50	1.00	Custodian	0.50	1.00	1.00
<u>3.64</u>	<u>4.90</u>	<u>5.40</u>	Non-Certificated Subtotal	<u>4.90</u>	<u>4.52</u>	<u>4.52</u>
<u>11.54</u>	<u>11.45</u>	<u>12.45</u>	Total	<u>11.95</u>	<u>11.42</u>	<u>11.92</u>

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

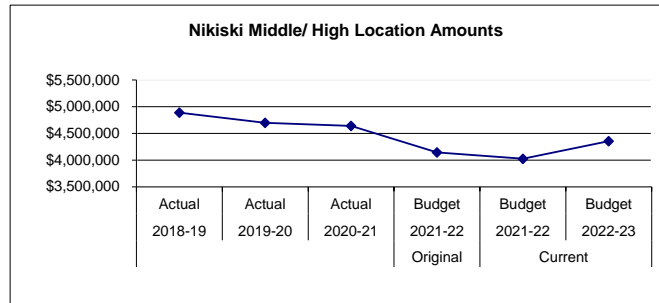


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 10 Nikiski Middle / Senior High

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 2,338,621	\$ 2,187,596	\$ 2,190,467	3100 Certificated Salaries	\$ 1,782,339	\$ 1,819,060	\$ 1,992,244	\$ 173,184	10
674,219	656,642	625,998	3200 Non-Certificated Salaries	618,961	488,401	538,776	50,375	10
1,413,101	1,404,379	1,402,202	3500 Employee Benefits	1,325,457	1,223,749	1,407,536	183,787	15
4,425,941	4,248,617	4,218,667	Subtotal - Personnel Services	3,726,757	3,531,210	3,938,556	407,346	12
688	1,050	1,260	4100 Professional and Technical Services	-	-	-	-	-
5,490	2,870	-	4200 Staff Travel	5,000	5,000	5,000	-	-
14,941	14,542	261	4250 Student Travel	-	-	-	-	-
23,016	21,768	17,873	4300 Utility Services	22,082	22,082	21,043	(1,039)	(5)
327,491	326,452	312,006	4350 Energy	325,179	325,179	321,982	(3,197)	(1)
15,829	4,653	4,550	4400 Other Purchased Services	5,632	10,881	6,050	(4,831)	(44)
59,040	58,629	48,566	4500 Supplies, Materials, and Media	52,042	124,136	58,471	(65,665)	(53)
8,385	7,885	6,130	4900 Other Expenses	8,134	8,134	5,119	(3,015)	(37)
454,880	437,849	390,646	Subtotal - Other	418,069	495,412	417,665	(77,747)	(16)
7,483	12,163	30,390	5100 Equipment	-	-	-	-	-
<u>\$ 4,888,304</u>	<u>\$ 4,698,629</u>	<u>\$ 4,639,703</u>	Location Totals	<u>\$ 4,144,826</u>	<u>\$ 4,026,622</u>	<u>\$ 4,356,221</u>	<u>\$ 329,599</u>	8



Nikiski Middle/High School serves students in grades 6-12, and is located in Nikiski, Alaska. Nikiski is located 17 miles north of the city of Kenai along the Cook Inlet. Along with strong academic programs, Nikiski offers state-recognized activities such as Drama/Debate, Dance Performance and a wide variety of sports. Since it is a smaller community, any student who wants to participate is afforded that opportunity. Nikiski Middle/High School is truly a diverse location that is the best kept secret on the Kenai Peninsula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 10 Nikiski Middle / Senior High

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
359.00	338.00	255.00	Enrollment in ADM (6-12)	300.00	321.00	340.00

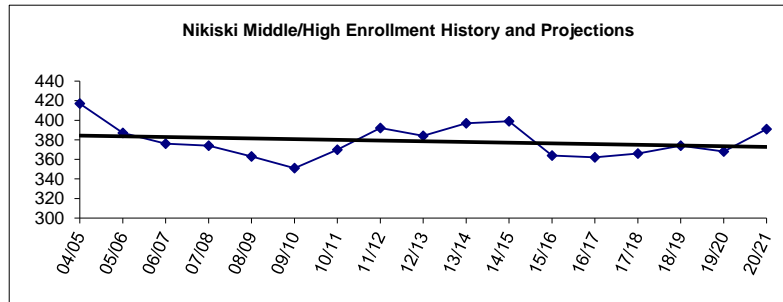
FTE's Included In Current Budget

1.50	1.50	1.50	Administrator	1.00	1.00	1.50
21.70	19.50	19.50	Teacher (Includes Quest)	14.15	16.43	18.93
1.72	1.70	1.80	Specialist*	0.80	2.10	2.10
5.00	5.00	4.25	Special Ed Teacher**	4.00	4.00	4.00
29.92	27.70	27.05	Certificated Subtotal	19.95	23.53	26.53
5.28	4.40	4.40	Special Ed Aide	4.40	3.17	3.17
1.88	1.88	1.88	Aide	0.88	0.88	1.88
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
3.00	3.00	3.00	Support	3.00	2.50	3.00
3.50	3.50	3.50	Custodian	3.00	3.50	3.50
14.54	13.66	13.66	Non-Certificated Subtotal	12.16	10.93	12.43
44.46	41.36	40.71	Total	32.11	34.46	38.96

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.



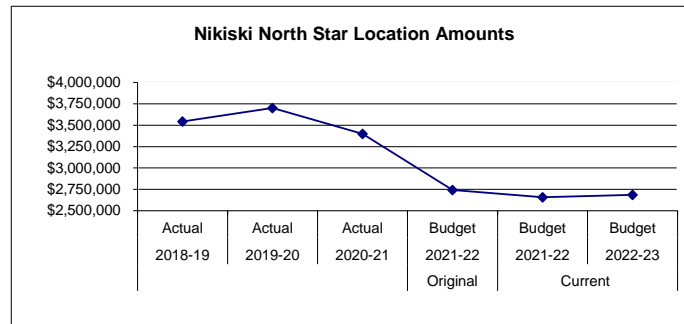
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 52 Nikiski North Star Elementary

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 1,713,217	\$ 1,695,098	\$ 1,443,550	3100 Certificated Salaries	\$ 1,105,665	\$ 1,045,880	\$ 1,038,713	\$ (7,167)	(1)
462,756	485,407	481,225	3200 Non-Certificated Salaries	454,907	451,796	469,070	17,274	4
1,108,901	1,152,963	1,061,345	3500 Employee Benefits	965,324	934,106	935,746	1,640	0
<u>3,284,874</u>	<u>3,333,468</u>	<u>2,986,120</u>	Subtotal - Personnel Services	<u>2,525,896</u>	<u>2,431,782</u>	<u>2,443,529</u>	<u>11,747</u>	0
-	3,374	122,280	4100 Professional and Technical Services	-	-	-	-	-
-	250	-	4200 Staff Travel	900	900	900	-	-
50	-	-	4250 Student Travel	-	-	-	-	-
16,300	16,448	15,150	4300 Utility Services	17,182	17,182	17,501	319	2
172,807	191,603	214,748	4350 Energy	173,227	173,227	193,052	19,825	11
8,424	4,156	3,382	4400 Other Purchased Services	2,971	3,071	2,735	(336)	(11)
58,681	148,850	46,013	4500 Supplies, Materials, and Media	22,121	30,388	26,947	(3,441)	(11)
998	1,103	1,025	4900 Other Expenses	1,135	1,135	700	(435)	(38)
<u>257,260</u>	<u>365,784</u>	<u>402,598</u>	Subtotal - Other	<u>217,536</u>	<u>225,903</u>	<u>241,835</u>	<u>15,932</u>	7
-	2,260	8,752	5100 Equipment	-	-	-	-	-
<u>\$ 3,542,134</u>	<u>\$ 3,701,512</u>	<u>\$ 3,397,470</u>	Location Totals	<u>\$ 2,743,432</u>	<u>\$ 2,657,685</u>	<u>\$ 2,685,364</u>	<u>\$ 27,679</u>	1



Nikiski North Star Elementary School serves grades pre-school - 6, and is located in Nikiski, Alaska on the Kenai Peninsula. In 2004 the two Nikiski elementary schools consolidated into one, with the new name of Nikiski North Star Elementary (NNS). The school is characterized by strong parental and community support. NNS is proud to be considered a CHARACTER COUNTS! school. Academics, specifically reading comprehension and mathematics, continue to be the main focus of the school. Additional support within the school is provided by Title I, the Boys and Girls Club, Central Peninsula Counseling Services, NAKENU and the Salamatof Native Corporation. In addition, NNS offers a morning and afternoon pre-kindergarten class for local four year olds.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 52 Nikiski North Star Elementary

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
337.00	342.00	199.00	Enrollment in ADM (K-5)	184.00	248.00	238.00

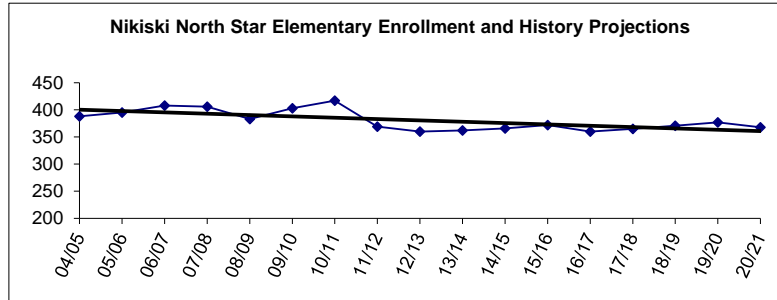
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
17.50	16.50	16.50	Teacher (Includes Quest)	10.50	11.48	14.73
1.50	1.50	0.40	Specialist*	1.40	0.40	0.40
4.00	4.00	2.00	Special Ed Teacher**	2.00	3.00	3.00
<u>24.00</u>	<u>23.00</u>	<u>19.90</u>	Certificated Subtotal	<u>14.90</u>	<u>15.88</u>	<u>19.13</u>
4.17	5.93	5.93	Special Ed Aide	5.93	5.93	5.93
0.44	0.44	0.44	Aide	0.38	0.44	0.38
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.75	1.50	1.50	Support	1.00	1.00	1.00
2.50	2.50	2.50	Custodian	2.00	2.00	2.00
<u>9.74</u>	<u>11.25</u>	<u>11.25</u>	Non-Certificated Subtotal	<u>10.19</u>	<u>10.25</u>	<u>10.19</u>
<u>33.74</u>	<u>34.25</u>	<u>31.15</u>	Total	<u>25.09</u>	<u>26.13</u>	<u>29.32</u>

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.



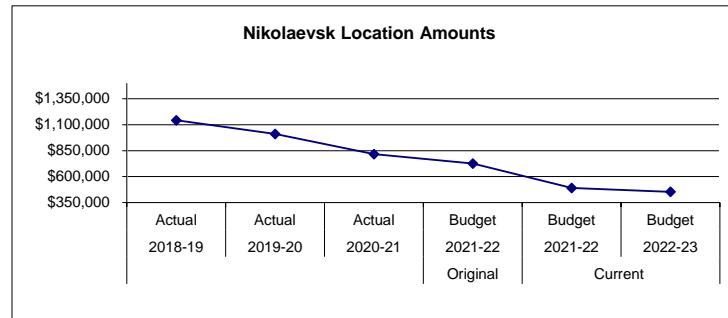
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 38 Nikolaevsk Elementary / High

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 518,803	\$ 448,244	\$ 340,241	3100 Certificated Salaries	\$ 280,891	\$ 154,902	\$ 125,816	\$ (29,086)	(19)
163,432	127,629	116,694	3200 Non-Certificated Salaries	110,855	84,095	93,689	9,594	11
354,455	306,546	271,780	3500 Employee Benefits	240,243	146,841	145,501	(1,340)	(1)
<u>1,036,690</u>	<u>882,419</u>	<u>728,715</u>	Subtotal - Personnel Services	<u>631,989</u>	<u>385,838</u>	<u>365,006</u>	<u>(20,832)</u>	(5)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,527	1,973	267	4200 Staff Travel	3,150	3,150	3,150	-	-
3,596	3,638	-	4250 Student Travel	-	-	-	-	-
10,150	6,656	5,073	4300 Utility Services	9,035	9,035	7,790	(1,245)	(14)
70,125	68,640	70,203	4350 Energy	71,106	71,106	69,656	(1,450)	(2)
817	3,671	1,004	4400 Other Purchased Services	1,053	1,053	917	(136)	(13)
16,905	41,658	10,667	4500 Supplies, Materials, and Media	6,460	17,667	5,022	(12,645)	(72)
1,409	1,592	1,406	4900 Other Expenses	2,392	2,392	1,409	(983)	(41)
<u>104,529</u>	<u>127,828</u>	<u>88,620</u>	Subtotal - Other	<u>93,196</u>	<u>104,403</u>	<u>87,944</u>	<u>(16,459)</u>	(16)
<u>1,781</u>	<u>839</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 1,143,000</u>	<u>\$ 1,011,086</u>	<u>\$ 817,335</u>	Location Totals	<u>\$ 725,185</u>	<u>\$ 490,241</u>	<u>\$ 452,950</u>	<u>\$ (37,291)</u>	(8)



Nikolaevsk School serves students in grades K-12 and is located in Nikolaevsk, Alaska. Nikolaevsk is located on the Kenai Peninsula via the North Fork Road, which junctions with the Sterling Highway 9 miles from Anchor Point. Students enjoy different activities which include cross country running, basketball, volleyball and battle of the books. The community of Nikolaevsk was founded as a Russian Old Believer community in 1968; however, demographics of the community are changing as more non-Russian families and retirees are moving into the community and enjoying the slower pace and quieter life style that the community has to offer.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 38 Nikolaevsk Elementary / High

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
77.00	48.00	21.00	Enrollment in ADM (K-12)	29.00	15.00	16.00

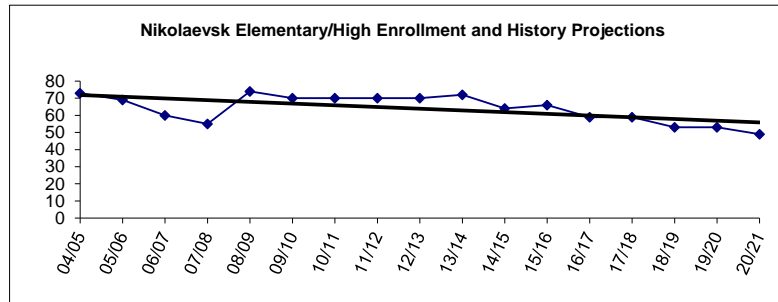
FTE's Included In Current Budget

0.50	0.50	0.20	Administrator	0.20	0.20	0.20
5.00	3.50	2.80	Teacher (Includes Quest)	1.50	1.50	1.87
0.40	0.40	0.40	Specialist*	0.40	0.20	0.23
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.09	0.09
<u>6.90</u>	<u>5.40</u>	<u>4.40</u>	Certificated Subtotal	<u>3.10</u>	<u>2.99</u>	<u>2.39</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.44	0.44
-	-	-	Aide	-	-	-
0.18	0.18	0.18	Nurse***	0.18	0.18	0.18
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	0.75	0.75
<u>2.94</u>	<u>2.94</u>	<u>2.94</u>	Non-Certificated Subtotal	<u>2.94</u>	<u>2.25</u>	<u>2.25</u>
<u>9.84</u>	<u>8.34</u>	<u>7.34</u>	Total	<u>6.04</u>	<u>5.24</u>	<u>4.64</u>

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.



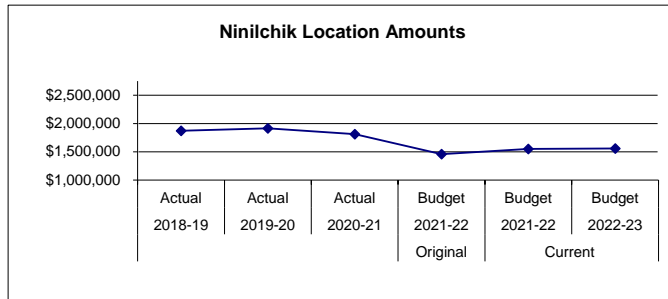
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 02 Ninilchik Elementary / High

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 808,440	\$ 806,778	\$ 759,756	3100 Certificated Salaries	\$ 585,069	\$ 550,248	\$ 544,415	\$ (5,833)	(1)
313,301	312,756	333,338	3200 Non-Certificated Salaries	237,903	331,253	338,485	7,232	2
554,961	579,871	564,447	3500 Employee Benefits	465,054	482,948	511,636	28,688	6
<u>1,676,702</u>	<u>1,699,405</u>	<u>1,657,541</u>	Subtotal - Personnel Services	<u>1,288,026</u>	<u>1,364,449</u>	<u>1,394,536</u>	<u>30,087</u>	2
5,000	4,656	2,522	4100 Professional and Technical Services	-	-	-	-	-
2,525	1,439	469	4200 Staff Travel	2,925	2,925	2,925	-	-
4,495	4,214	-	4250 Student Travel	-	-	-	-	-
3,839	3,904	3,532	4300 Utility Services	3,967	3,967	3,915	(52)	(1)
149,078	135,682	121,317	4350 Energy	142,235	142,235	135,359	(6,876)	(5)
1,932	7,812	1,661	4400 Other Purchased Services	2,335	2,335	2,460	125	5
22,457	50,407	21,561	4500 Supplies, Materials, and Media	16,647	31,902	17,376	(14,526)	(46)
4,167	3,933	2,763	4900 Other Expenses	1,965	1,965	1,488	(477)	(24)
<u>193,493</u>	<u>212,047</u>	<u>153,825</u>	Subtotal - Other	<u>170,074</u>	<u>185,329</u>	<u>163,523</u>	<u>(21,806)</u>	(12)
55	3,519	-	5100 Equipment	-	-	-	-	-
<u>\$ 1,870,250</u>	<u>\$ 1,914,971</u>	<u>\$ 1,811,366</u>	Location Totals	<u>\$ 1,458,100</u>	<u>\$ 1,549,778</u>	<u>\$ 1,558,059</u>	<u>\$ 8,281</u>	1



Ninilchik School is a K-12 school, and is located in Ninilchik Alaska. Students travel as much as 30 miles each way to attend school. Ninilchik students are provided opportunities to participate in academic programs and athletic activities. The Ninilchik School is a Project Grad school, which provides the support to strengthen high school academics and to ensure success in college. Other academic programs include Move it Math, Movement & Motion and Positive Behavior incentive programs. Athletic opportunities include basketball, volleyball and track. Ninilchik School continues to be a great place for a wonderful school experience for students.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 02 Ninilchik Elementary / High

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
114.00	119.00	93.00	Enrollment in ADM (K-12)	80.00	103.00	92.00

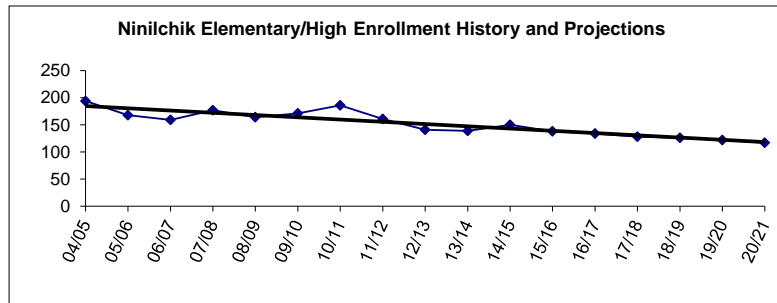
FTE's Included In Current Budget

0.80	0.80	0.80	Administrator	0.80	0.50	0.50
7.00	6.50	7.00	Teacher (Includes Quest)	3.00	3.50	5.20
0.70	0.80	0.80	Specialist*	0.80	1.30	1.30
2.00	2.00	1.95	Special Ed Teacher**	1.95	2.00	2.00
<u>10.50</u>	<u>10.10</u>	<u>10.55</u>	Certificated Subtotal	<u>6.55</u>	<u>7.30</u>	<u>9.00</u>
1.76	1.76	1.76	Special Ed Aide	1.76	1.76	1.76
-	-	-	Aide	-	-	-
0.40	0.40	-	Nurse***	-	0.40	0.40
2.00	2.00	2.00	Support	1.00	2.00	2.00
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>6.16</u>	<u>6.16</u>	<u>5.76</u>	Non-Certificated Subtotal	<u>4.76</u>	<u>6.16</u>	<u>6.16</u>
<u>16.66</u>	<u>16.26</u>	<u>16.31</u>	Total	<u>11.31</u>	<u>13.46</u>	<u>15.16</u>

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

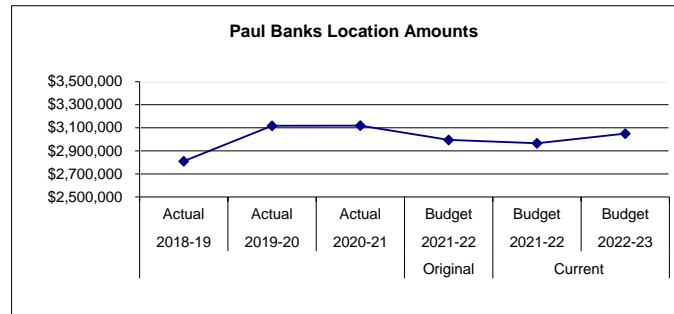


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 33 Paul Banks Elementary

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 1,313,582	\$ 1,369,124	\$ 1,342,729	3100 Certificated Salaries	\$ 1,278,688	\$ 1,259,378	\$ 1,301,664	\$ 42,286	3
420,055	490,279	490,230	3200 Non-Certificated Salaries	484,990	489,686	507,805	18,119	4
918,253	1,027,337	1,067,827	3500 Employee Benefits	1,093,475	1,072,920	1,103,091	30,171	3
<u>2,651,890</u>	<u>2,886,740</u>	<u>2,900,786</u>	Subtotal - Personnel Services	<u>2,857,153</u>	<u>2,821,984</u>	<u>2,912,560</u>	<u>90,576</u>	3
1,250	-	74,120	4100 Professional and Technical Services	-	-	-	-	-
979	1,073	93	4200 Staff Travel	1,350	1,350	1,350	-	-
23,044	18,146	19,742	4300 Utility Services	17,188	17,188	15,394	(1,794)	(10)
99,499	95,924	96,189	4350 Energy	97,495	97,495	97,204	(291)	(0)
2,725	1,876	1,983	4400 Other Purchased Services	1,858	3,218	1,920	(1,298)	(40)
30,052	112,292	25,045	4500 Supplies, Materials, and Media	19,015	23,913	20,262	(3,651)	(15)
718	718	718	4900 Other Expenses	1,772	772	700	(72)	(9)
<u>158,267</u>	<u>230,029</u>	<u>217,890</u>	Subtotal - Other	<u>138,678</u>	<u>143,936</u>	<u>136,830</u>	<u>(7,106)</u>	(5)
128	715	-	5100 Equipment	-	-	-	-	-
<u>\$ 2,810,285</u>	<u>\$ 3,117,484</u>	<u>\$ 3,118,676</u>	Location Totals	<u>\$ 2,995,831</u>	<u>\$ 2,965,920</u>	<u>\$ 3,049,390</u>	<u>\$ 83,470</u>	3



Paul Banks serves students in grades pre-school - 2, and is located in Homer, Alaska. Homer is located on the north shore of Kachemak Bay in the southwestern section of the Kenai Peninsula. Paul Banks is an exciting place to learn and students are actively engaged in their education. Some of the activities offered to students are technology, music, art/pottery, theme based read-a-thon and after school activities. We offer a strong academic program where the learning needs of each individual student are met. Parents are welcomed into the school as partners in their children's education.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 33 Paul Banks Elementary

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
232.00	206.00	160.00	Enrollment in ADM (PS-2)	154.00	155.00	160.00

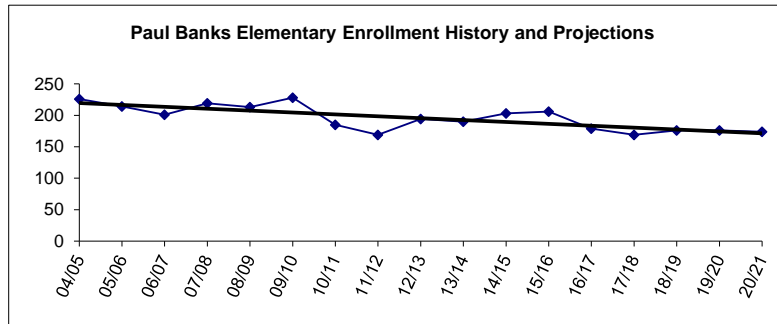
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.00	11.50	10.50	Teacher (Includes Quest)	9.25	10.77	10.27
1.40	1.86	2.13	Specialist*	2.06	2.05	2.05
5.00	5.00	4.00	Special Ed Teacher**	4.00	3.91	3.91
18.40	19.36	17.63	Certificated Subtotal	16.31	17.73	17.23
7.04	8.45	7.39	Special Ed Aide	7.39	7.57	7.57
0.38	0.38	0.38	Aide (ELL tutor budgeted @ Loc. 92)	0.38	0.38	0.38
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.50	1.50	1.50	Custodian	1.50	1.50	1.50
10.80	12.21	11.15	Non-Certificated Subtotal	11.15	11.33	11.33
29.20	31.57	28.78	Total	27.46	29.06	28.56

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.



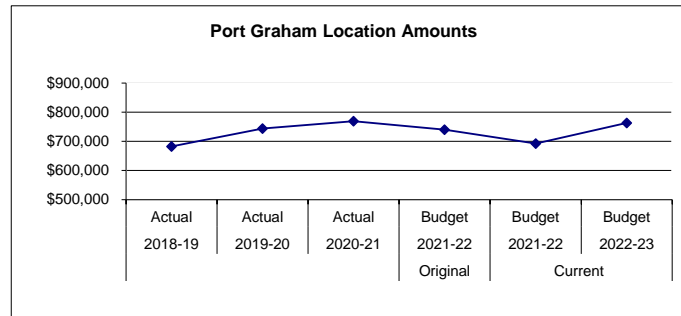
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 40 Port Graham Elementary / High

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 196,716	\$ 222,561	\$ 243,721	3100 Certificated Salaries	\$ 190,714	\$ 185,233	\$ 215,608	\$ 30,375	16
74,819	79,351	86,774	3200 Non-Certificated Salaries	87,621	83,485	85,941	2,456	3
125,111	124,936	154,188	3500 Employee Benefits	187,482	143,806	186,647	42,841	30
<u>396,646</u>	<u>426,848</u>	<u>484,683</u>	Subtotal - Personnel Services	<u>465,817</u>	<u>412,524</u>	<u>488,196</u>	<u>75,672</u>	18
-	-	100	4100 Professional and Technical Services	-	-	-	-	-
3,216	2,526	159	4200 Staff Travel	4,600	4,600	4,600	-	-
2,175	2,175	-	4250 Student Travel	-	-	-	-	-
155,198	154,744	171,882	4300 Utility Services	152,833	152,833	153,768	935	1
104,888	110,727	101,430	4350 Energy	105,969	105,969	105,683	(286)	(0)
5,119	1,983	2,544	4400 Other Purchased Services	2,690	2,690	2,576	(114)	(4)
9,779	40,296	5,426	4500 Supplies, Materials, and Media	6,221	10,323	5,843	(4,480)	(43)
2,492	3,158	2,997	4900 Other Expenses	2,427	2,427	2,327	(100)	(4)
<u>282,867</u>	<u>315,609</u>	<u>284,538</u>	Subtotal - Other	<u>274,740</u>	<u>278,842</u>	<u>274,797</u>	<u>(4,045)</u>	(1)
3,187	1,537	-	5100 Equipment	-	995	-	(995)	-
<u>\$ 682,700</u>	<u>\$ 743,994</u>	<u>\$ 769,221</u>	Location Totals	<u>\$ 740,557</u>	<u>\$ 692,361</u>	<u>\$ 762,993</u>	<u>\$ 70,632</u>	10



Port Graham School serves students in grades K-12 and is located in Port Graham, Alaska. Port Graham is located near the southern tip of the Kenai Peninsula and lies east of Nanwalek, and can only be reached by air or water. Curriculum is offered via classroom instruction and distance learning with online classes. Students also participate in athletics such as basketball and volleyball with other schools in the district. Project Grad is an active part of the school with students involved in community and leadership service projects.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 40 Port Graham Elementary / High

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
37.00	34.00	30.00	Enrollment in ADM (K-12)	35.00	27.00	24.00

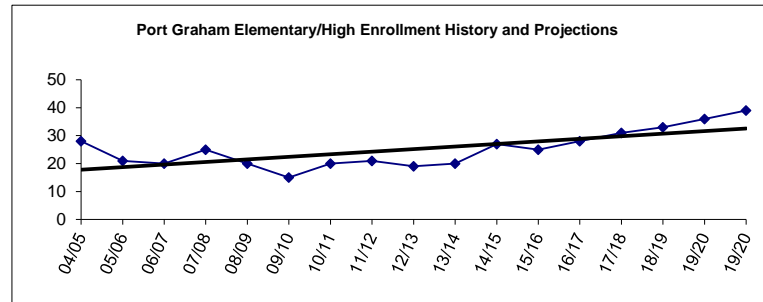
FTE's Included In Current Budget

0.25	0.25	0.25	Administrator	0.30	0.20	0.20
2.50	3.00	3.00	Teacher (Includes Quest)	2.00	2.80	1.90
0.20	0.20	0.20	Specialist*	0.20	0.25	0.25
0.40	0.20	0.05	Special Ed Teacher**	0.05	0.08	0.08
<u>3.35</u>	<u>3.65</u>	<u>3.50</u>	Certificated Subtotal	<u>2.55</u>	<u>3.33</u>	<u>2.43</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
-	-	-	Aide	-	-	-
0.08	-	-	Nurse***	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>2.34</u>	<u>2.26</u>	<u>2.26</u>	Non-Certificated Subtotal	<u>2.26</u>	<u>2.26</u>	<u>2.26</u>
<u>5.69</u>	<u>5.91</u>	<u>5.76</u>	Total	<u>4.81</u>	<u>5.59</u>	<u>4.69</u>

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

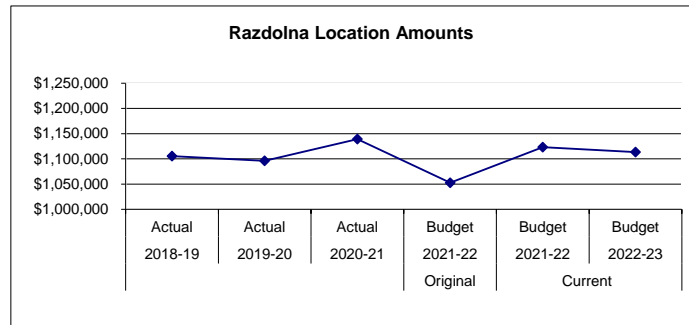


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 49 Razdolna Elementary / High

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 479,463	\$ 427,738	\$ 428,645	3100 Certificated Salaries	\$ 371,579	\$ 400,100	\$ 376,773	\$ (23,327)	(6)
163,316	180,091	201,778	3200 Non-Certificated Salaries	190,772	207,134	221,041	13,907	7
360,527	351,437	402,022	3500 Employee Benefits	390,601	399,112	414,271	15,159	4
1,003,306	959,266	1,032,445	Subtotal - Personnel Services	952,952	1,006,346	1,012,085	5,739	1
50	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,053	1,069	119	4200 Staff Travel	675	675	675	-	-
7,273	7,888	7,358	4300 Utility Services	7,502	7,502	6,728	(774)	(10)
24,903	23,398	29,336	4350 Energy	24,000	24,000	25,879	1,879	8
53,830	54,836	54,846	4400 Other Purchased Services	55,306	55,306	55,254	(52)	(0)
14,207	48,299	11,033	4500 Supplies, Materials, and Media	11,192	28,350	11,508	(16,842)	(59)
850	1,273	1,261	4900 Other Expenses	1,154	1,154	1,154	-	-
102,166	136,763	103,953	Subtotal - Other	99,829	116,987	101,198	(15,789)	(13)
151	-	2,774	5100 Equipment	-	-	-	-	-
<u>\$ 1,105,623</u>	<u>\$ 1,096,029</u>	<u>\$ 1,139,172</u>	Location Totals	<u>\$ 1,052,781</u>	<u>\$ 1,123,333</u>	<u>\$ 1,113,283</u>	<u>\$ (10,050)</u>	(1)



Razdolna School, located in the Village of Razdolna just outside of Homer, Alaska, is housed in a facility leased from the Village of Razdolna. The leased facility has been the home of Razdolna School since 1986 and currently houses students in grades K-12. Homer is located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southern most point of the Sterling Highway.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 49 Razdolna Elementary / High

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
94.00	83.00	84.00	Enrollment in ADM (K-12)	88.00	85.00	83.00

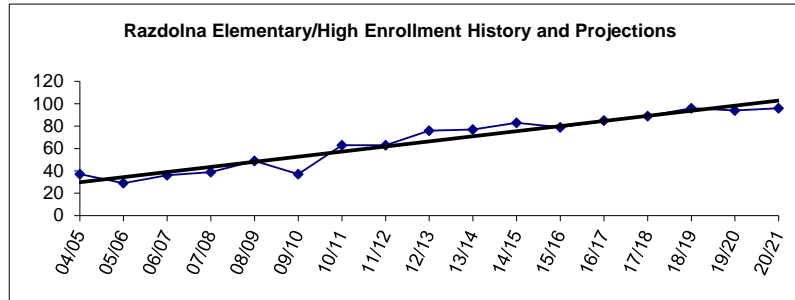
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
6.00	5.50	5.50	Teacher (Includes Quest)	4.00	4.40	4.90
0.27	0.17	0.20	Specialist*	0.20	0.25	0.25
0.60	0.60	0.60	Special Ed Teacher**	0.60	0.60	0.60
<u>7.37</u>	<u>6.77</u>	<u>6.80</u>	Certificated Subtotal	<u>5.30</u>	<u>5.75</u>	<u>6.25</u>
-	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
2.25	2.25	2.25	Aide	2.25	2.63	2.63
-	-	-	Nurse***	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.75	0.75	0.75	Custodian	0.75	0.96	0.96
<u>3.88</u>	<u>4.76</u>	<u>4.76</u>	Non-Certificated Subtotal	<u>4.76</u>	<u>5.35</u>	<u>5.35</u>
<u>11.25</u>	<u>11.53</u>	<u>11.56</u>	Total	<u>10.06</u>	<u>11.10</u>	<u>11.60</u>

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

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*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

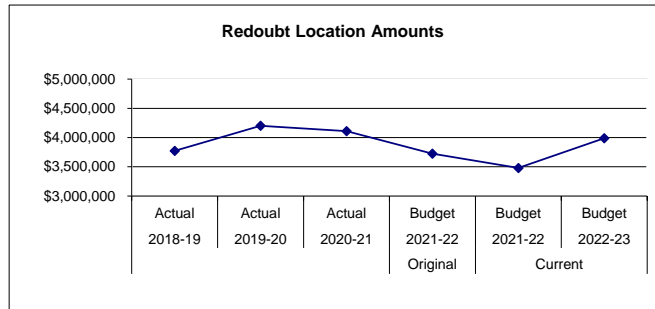


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 46 Redoubt Elementary

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 1,825,418	\$ 1,903,068	\$ 2,008,691	3100 Certificated Salaries	\$ 1,692,164	\$ 1,586,936	\$ 1,754,136	\$ 167,200	11
595,431	599,200	526,780	3200 Non-Certificated Salaries	549,639	523,585	641,530	117,945	23
1,184,456	1,343,364	1,329,292	3500 Employee Benefits	1,339,629	1,197,005	1,442,356	245,351	20
3,605,305	3,845,632	3,864,763	Subtotal - Personnel Services	3,581,432	3,307,526	3,838,022	530,496	16
-	87,937	96,726	4100 Professional and Technical Services	-	-	-	-	-
132	268	153	4200 Staff Travel	1,350	1,350	1,350	-	-
8,752	8,757	8,626	4300 Utility Services	8,096	8,096	8,373	277	3
101,794	106,320	91,249	4350 Energy	104,363	104,363	99,788	(4,575)	(4)
4,981	4,703	3,449	4400 Other Purchased Services	2,651	3,241	3,768	527	16
49,054	145,008	43,379	4500 Supplies, Materials, and Media	26,867	55,294	36,306	(18,988)	(34)
718	718	718	4900 Other Expenses	1,221	1,221	700	(521)	(43)
165,431	353,711	244,300	Subtotal - Other	144,548	173,565	150,285	(23,280)	(13)
1,609	2,169	-	5100 Equipment	-	-	-	-	-
<u>\$ 3,772,345</u>	<u>\$ 4,201,512</u>	<u>\$ 4,109,063</u>	Location Totals	<u>\$ 3,725,980</u>	<u>\$ 3,481,091</u>	<u>\$ 3,988,307</u>	<u>\$ 507,216</u>	15



Redoubt Elementary school serves grades K-8, and is located in the heart of Soldotna, borders the Soldotna High School and Soldotna Middle School campuses. The school's comprehensive academic program is supported by a variety of extra-curricular activities such as intramurals, band, choir and strings, and hosts Boys and Girls Club after school program. Positive Behavior Interventions and Supports (PBIS) is used to acknowledge appropriate student behavior through a variety of individual and school-wide reinforcements and is a hallmark for defining the school's positive atmosphere.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 46 Redoubt Elementary

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
337.00	368.00	246.00	Enrollment in ADM (K-6)	230.00	343.00	337.00

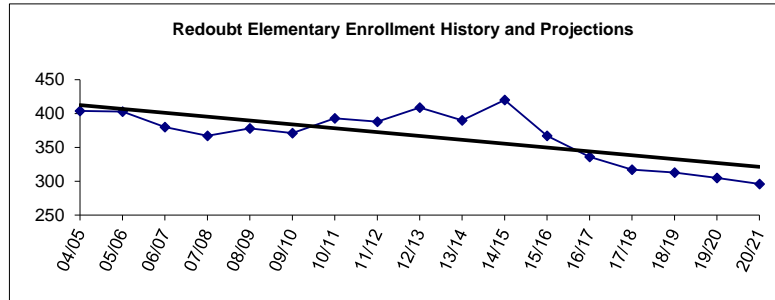
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
18.00	18.00	18.00	Teacher (Includes Quest)	13.00	14.00	18.00
1.50	1.65	1.45	Specialist*	1.45	1.40	1.40
3.20	5.00	5.00	Special Ed Teacher**	5.00	5.00	5.00
23.70	25.65	25.45	Certificated Subtotal	20.45	21.40	25.40
8.42	8.69	8.57	Special Ed Aide	8.77	9.30	9.30
0.44	0.44	0.44	Aide	0.38	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.50	1.50	1.50	Support	1.00	1.00	1.50
2.50	2.50	2.50	Custodian	2.00	2.00	2.50
13.74	14.01	13.89	Non-Certificated Subtotal	13.03	13.62	14.62
37.44	39.66	39.34	Total	33.48	35.02	40.02

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

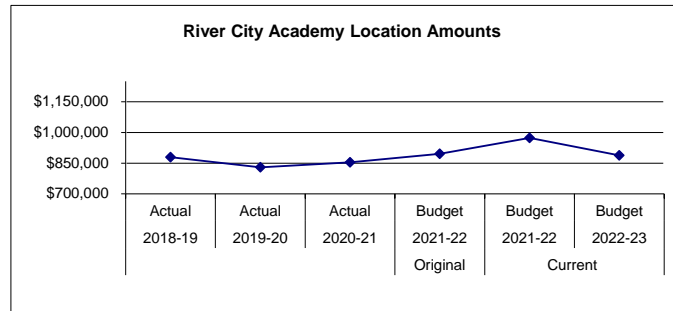


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 16 River City Academy

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 520,644	\$ 535,269	\$ 495,314	3100 Certificated Salaries	\$ 532,490	\$ 531,217	\$ 513,129	\$ (18,088)	(3)
68,849	34,695	41,173	3200 Non-Certificated Salaries	42,665	42,439	44,663	2,224	5
267,028	241,059	222,991	3500 Employee Benefits	300,381	227,872	311,351	83,479	37
856,521	811,023	759,478	Subtotal - Personnel Services	875,536	801,528	869,143	67,615	8
-	-	69,236	4100 Professional and Technical Services	-	150,000	-	-	-
58	276	42	4200 Staff Travel	675	675	675	-	-
604	580	619	4300 Utility Services	200	200	200	-	-
438	783	744	4400 Other Purchased Services	1,597	1,597	1,451	(146)	(9)
18,976	14,801	20,934	4500 Supplies, Materials, and Media	16,203	17,723	15,872	(1,851)	(10)
892	1,350	820	4900 Other Expenses	1,267	1,267	893	(374)	(30)
20,968	17,790	92,395	Subtotal - Other	19,942	171,462	19,091	(2,371)	(1)
1,089	607	2,526	5100 Equipment	-	360	-	(360)	-
\$ 878,578	\$ 829,420	\$ 854,399	Location Totals	\$ 895,478	\$ 973,350	\$ 888,234	\$ 65,244	7



River City Academy (RCA) serves students in grades 7-12, and is housed inside the Soldotna Prep School building. RCA is a small school of choice and offers a performance-based curriculum, which allows students to work at their individual level and pace, but provides the structure and support of a classroom. Progress at RCA is measured by performance on the KPBSD standards and students demonstrate proficiency in each standard. Students take ownership for their individual learning and are actively involved in the culture of the school. Core academic requirements are met during the regular semesters and January Interim classes meet elective needs. RCA students demonstrate a desire to take responsibility for their education and excel in a small school setting.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 16 River City Academy

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
70.00	83.00	103.00	Enrollment in ADM (7-12)	129.00	114.00	115.00

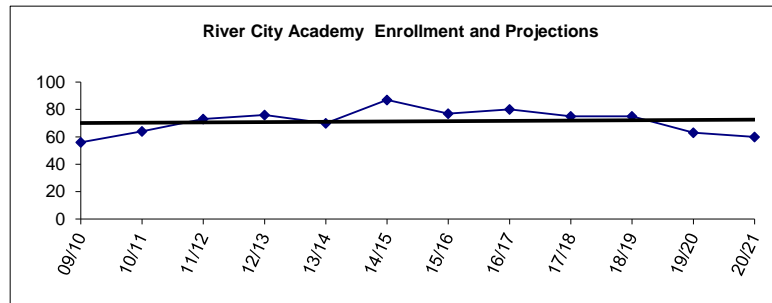
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
4.50	4.50	4.50	Teacher	4.80	5.50	5.00
0.40	0.33	0.29	Specialist*	0.29	0.58	0.58
1.60	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
7.00	6.33	6.29	Certificated Subtotal	6.59	7.58	7.08
0.88	-	-	Special Ed Aide	-	-	-
0.13	0.13	0.13	Nurse***	0.13	0.13	0.13
0.88	0.88	0.88	Support	0.88	0.88	0.88
-	-	-	Custodian	-	-	-
1.89	1.01	1.01	Non-Certificated Subtotal	1.01	1.01	1.01
8.89	7.34	7.30	Totals	7.60	8.59	8.09

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

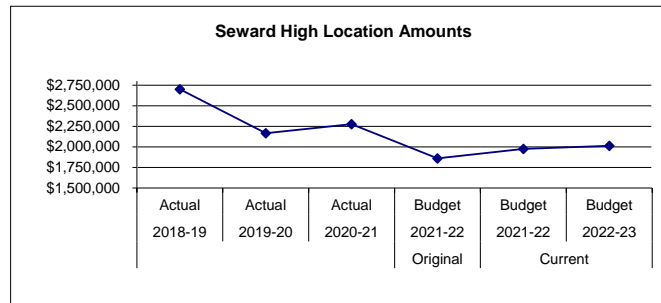


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 08 Seward High School

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 1,073,978	\$ 819,380	\$ 945,268	3100 Certificated Salaries	\$ 640,223	\$ 707,647	\$ 688,479	\$ (19,168)	(3)
469,984	389,606	367,638	3200 Non-Certificated Salaries	329,046	351,103	378,714	27,611	8
741,443	616,691	659,250	3500 Employee Benefits	550,277	532,011	613,876	81,865	15
<u>2,285,405</u>	<u>1,825,677</u>	<u>1,972,156</u>	Subtotal - Personnel Services	<u>1,519,546</u>	<u>1,590,761</u>	<u>1,681,069</u>	<u>90,308</u>	6
45,390	-	-	4100 Professional and Technical Services	-	-	-	-	-
3,918	1,715	-	4200 Staff Travel	6,750	6,750	6,750	-	-
15,510	15,466	-	4250 Student Travel	-	-	-	-	-
102,556	107,841	101,908	4300 Utility Services	117,081	117,081	118,021	940	1
198,636	162,629	144,401	4350 Energy	178,727	178,727	168,509	(10,218)	(6)
3,192	3,236	2,129	4400 Other Purchased Services	2,995	5,786	3,110	(2,676)	(46)
31,444	30,168	28,411	4500 Supplies, Materials, and Media	29,496	70,149	30,835	(39,314)	(56)
6,599	5,722	4,984	4900 Other Expenses	5,866	5,866	3,945	(1,921)	(33)
<u>407,245</u>	<u>326,777</u>	<u>281,833</u>	Subtotal - Other	<u>340,915</u>	<u>384,359</u>	<u>331,170</u>	<u>(53,189)</u>	(14)
<u>8,215</u>	<u>12,817</u>	<u>21,822</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,700,865</u>	<u>\$ 2,165,271</u>	<u>\$ 2,275,811</u>	Location Totals	<u>\$ 1,860,461</u>	<u>\$ 1,975,120</u>	<u>\$ 2,012,239</u>	<u>\$ 37,119</u>	2



Seward High School serves students in grades 9-12, and is located in Seward, Alaska, on Resurrection Bay on the southeast coast of the Kenai Peninsula. Students enjoy opportunities in clubs, extra-curricular activities and athletics. Some of the opportunities offered to our students include National Honor Society, Student Council, Debate and Drama. Seward High School is, in many ways, the social, athletic, and academic hub of Seward, Alaska - hosting a wide-range of community and athletic events for the students and community.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 08 Seward High School

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
157.00	158.00	140.00	Enrollment in ADM (9-12)	136.00	132.00	147.00

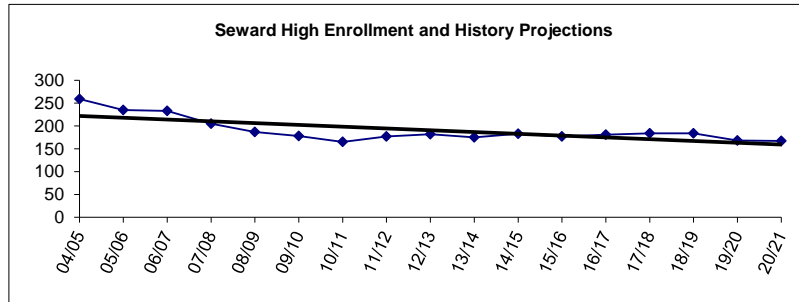
FTE's Included In Current Budget

1.00	0.50	0.50	Administrator	0.50	0.50	1.00
8.83	7.00	8.25	Teacher (Includes Quest)	4.50	5.50	6.00
1.12	0.85	0.60	Specialist*	0.10	0.61	0.61
1.88	2.00	2.00	Special Ed Teacher**	2.00	1.00	1.00
12.83	10.35	11.35	Certificated Subtotal	7.10	7.61	8.61
3.52	1.76	1.81	Special Ed Aide	1.81	2.64	2.64
1.04	1.04	1.04	Aide (ELL tutor budgeted @ Loc. 92)	0.44	0.44	1.04
0.39	0.39	0.39	Nurse***	0.39	-	-
3.00	3.00	3.00	Support	1.50	3.00	3.00
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
9.95	8.19	8.24	Non-Certificated Subtotal	6.14	8.08	8.68
22.78	18.54	19.59	Total	13.24	15.69	17.29

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

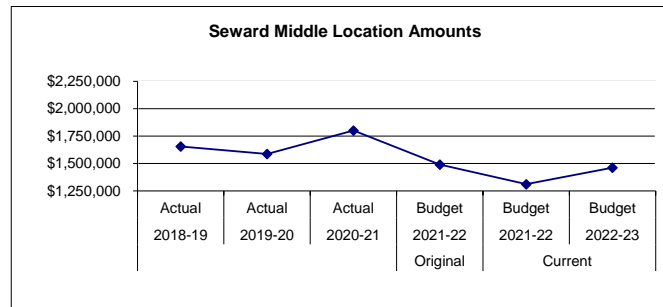


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 14 Seward Middle School

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 728,868	\$ 714,286	\$ 865,561	3100 Certificated Salaries	\$ 621,772	\$ 497,306	\$ 629,747	\$ 132,441	27
233,454	201,452	186,420	3200 Non-Certificated Salaries	199,000	163,961	173,549	9,588	6
478,897	454,967	551,556	3500 Employee Benefits	461,123	418,171	449,926	31,755	8
1,441,219	1,370,705	1,603,537	Subtotal - Personnel Services	1,281,895	1,079,438	1,253,222	173,784	16
1,512	1,116	-	4200 Staff Travel	1,300	1,300	1,300	-	-
2,893	2,747	-	4250 Student Travel	-	-	-	-	-
43,510	46,323	38,696	4300 Utility Services	46,611	46,611	46,411	(200)	(0)
142,319	151,505	127,501	4350 Energy	140,241	140,241	140,442	201	0
1,033	998	429	4400 Other Purchased Services	1,659	1,659	1,815	156	9
21,992	13,499	18,650	4500 Supplies, Materials, and Media	15,806	40,480	18,041	(22,439)	(55)
978	628	224	4900 Other Expenses	2,295	1,985	560	(1,425)	(72)
214,237	216,816	185,500	Subtotal - Other	207,912	232,276	208,569	(23,707)	(10)
113	250	12,260	5100 Equipment	-	-	-	-	-
\$ 1,655,569	\$ 1,587,771	\$ 1,801,297	Location Totals	\$ 1,489,807	\$ 1,311,714	\$ 1,461,791	\$ 150,077	11



Seward Middle School was opened in January 2006 and serves students in grades 7-8 and is located in Seward, Alaska. Seward is located on Resurrection Bay on the southeast coast of the Kenai Peninsula. Students have the opportunity to participate in activities such as cross country running, soccer, basketball, volleyball, wrestling, Nordic skiing and track. Students enjoy specialized classrooms for technology, art, vocational classes, and music. The school also contains an "auditeria"; a space that is used for dining, drama or holding group presentations. Seward Middle is located between the Seward High and Seward Elementary campuses - providing physical alignment between all three schools and opportunities for curricular alignment as well.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 14 Seward Middle School

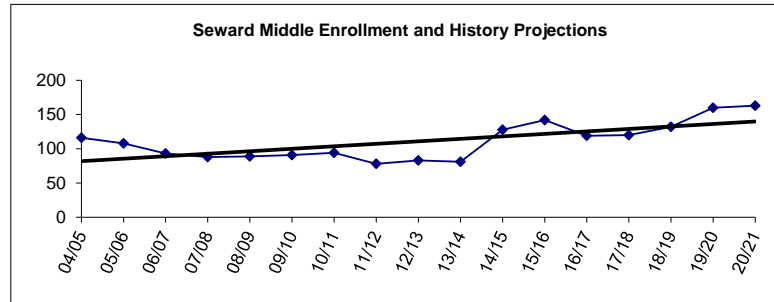
Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
122.00	143.00	109.00	Enrollment in ADM (6-8)	111.00	138.00	126.00
FTE's Included In Current Budget						
0.50	0.50	0.50	Administrator	0.50	0.50	0.50
7.70	7.95	8.70	Teacher (Includes Quest)	4.20	6.35	8.35
0.17	0.35	0.60	Specialist*	0.60	0.69	0.69
2.00	1.00	2.00	Special Ed Teacher**	2.00	2.00	1.00
10.37	9.80	11.80	Certificated Subtotal	7.30	9.54	10.54
1.87	0.97	0.91	Special Ed Aide	0.91	0.88	0.88
1.28	1.28	1.28	Aide	0.88	0.88	1.28
0.35	0.35	0.35	Nurse***	0.35	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
5.38	4.48	4.42	Non-Certificated Subtotal	4.02	3.64	4.04
15.75	14.28	16.22	Totals	11.32	13.18	14.58

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

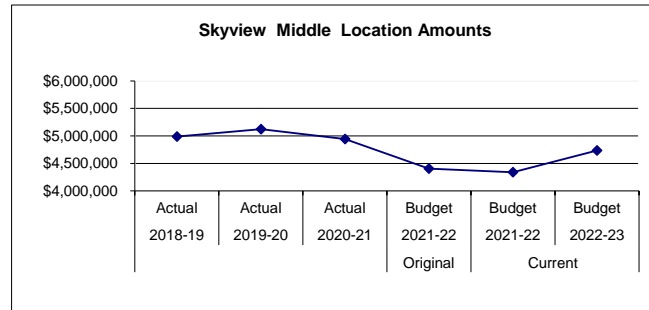


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 12 Skyview Middle School

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 2,446,581	\$ 2,455,834	\$ 2,310,483	3100 Certificated Salaries	\$ 1,921,747	\$ 1,903,104	\$ 2,065,434	\$ 162,330	9
623,727	669,795	676,099	3200 Non-Certificated Salaries	575,217	589,709	628,341	38,632	7
1,380,512	1,489,289	1,435,220	3500 Employee Benefits	1,433,910	1,295,233	1,550,957	255,724	20
4,450,820	4,614,918	4,421,802	Subtotal - Personnel Services	3,930,874	3,788,046	4,244,732	456,686	12
687	-	-	4100 Professional and Technical Services	-	-	-	-	-
115	839	107	4200 Staff Travel	675	199	675	476	100
7,083	4,168	-	4250 Student Travel	-	-	-	-	-
14,397	15,645	16,282	4300 Utility Services	14,662	14,662	14,947	285	2
393,155	415,735	424,451	4350 Energy	402,523	402,523	411,114	8,591	2
10,362	4,174	5,401	4400 Other Purchased Services	3,716	3,876	4,373	497	13
98,343	65,124	60,881	4500 Supplies, Materials, and Media	50,504	127,267	57,302	(69,965)	(55)
1,428	1,428	2,042	4900 Other Expenses	1,783	2,033	714	(1,319)	(65)
525,570	507,113	509,164	Subtotal - Other	473,863	550,560	489,125	(61,435)	(11)
9,885	1,325	12,956	5100 Equipment	-	-	-	-	-
<u>\$ 4,986,275</u>	<u>\$ 5,123,356</u>	<u>\$ 4,943,922</u>	Location Totals	<u>\$ 4,404,737</u>	<u>\$ 4,338,606</u>	<u>\$ 4,733,857</u>	<u>\$ 395,251</u>	9



Skyview Middle School serves students in grades 7-8, and is located in Soldotna. Soldotna lies ten miles inland from Cook Inlet and borders the Kenai River. Students enjoy a comprehensive academic program with a wide variety of electives which include art, wood, and metal shop, music, digital photography, computers and health. A wide range of extra-curricular activities are also offered including, soccer, cross country running, basketball, wrestling, Nordic skiing, volleyball, track and Battle of the Books.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 12 Skyview Middle School

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
410.00	404.00	295.00	Enrollment in ADM (7-8)	308.00	355.00	371.00

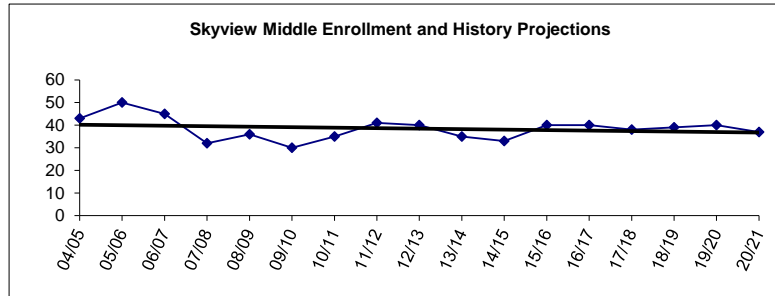
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	1.00	1.00	2.00
22.00	22.00	20.50	Teacher (Includes Quest)	15.50	17.50	19.50
2.20	1.88	1.89	Specialist*	1.89	1.95	1.95
5.00	5.00	5.00	Special Ed Teacher**	5.00	5.00	5.00
31.20	30.88	29.39	Certificated Subtotal	23.39	25.45	28.45
5.28	5.28	4.40	Special Ed Aide	4.40	4.40	4.40
0.88	0.88	0.88	Aide	0.88	0.88	0.88
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
4.00	4.00	4.00	Support	2.00	3.00	3.50
3.50	4.00	4.00	Custodian	4.00	4.00	4.50
14.54	15.04	14.16	Non-Certificated Subtotal	12.16	13.16	14.16
45.74	45.92	43.55	Total	35.55	38.61	42.61

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.



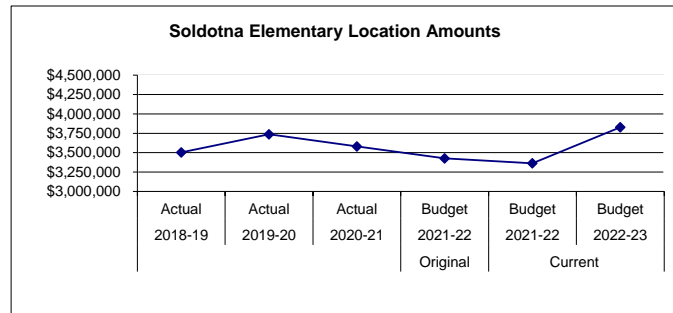
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 43 Soldotna Elementary

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 1,707,686	\$ 1,754,367	\$ 1,653,453	3100 Certificated Salaries	\$ 1,485,350	\$ 1,474,676	\$ 1,696,750	\$ 222,074	15
506,169	548,417	554,977	3200 Non-Certificated Salaries	563,463	533,552	602,140	68,588	13
1,123,518	1,181,995	1,228,553	3500 Employee Benefits	1,236,145	1,192,713	1,386,366	193,653	16
3,337,373	3,484,779	3,436,983	Subtotal - Personnel Services	3,284,958	3,200,941	3,685,256	484,315	15
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
(20)	52	-	4200 Staff Travel	1,350	1,350	1,350	-	-
15	-	-	4250 Student Travel	-	-	-	-	-
7,228	6,129	6,259	4300 Utility Services	7,209	7,209	6,487	(722)	(10)
104,966	103,064	95,854	4350 Energy	102,994	102,994	101,295	(1,699)	(2)
3,293	2,898	2,228	4400 Other Purchased Services	2,463	2,463	2,787	324	13
48,093	137,685	39,052	4500 Supplies, Materials, and Media	25,774	46,816	30,069	(16,747)	(36)
718	718	893	4900 Other Expenses	1,216	1,216	700	(516)	(42)
164,293	250,546	144,286	Subtotal - Other	141,006	162,048	142,688	(19,360)	(12)
2,186	2,097	-	5100 Equipment	-	-	-	-	-
\$ 3,503,852	\$ 3,737,422	\$ 3,581,269	Location Totals	\$ 3,425,964	\$ 3,362,989	\$ 3,827,944	\$ 464,955	14



Soldotna Elementary School serves student in grades pre-school - 6, located in the heart of Soldotna, and has a long history of academic achievement. Our teachers include local resources, such as Alaska Fish and Game, the Wildlife Refuge, and community businesses to enhance our student's educational experiences. Student opportunities include an after school tutor program (After the Bell), remedial Title 1 services, intervention program, Quest, Foster Grandparents, and a before school breakfast program. Extra-curricular offerings include Robotics, Battle of the Books, forensics, geography bee, spelling bee and the only Elementary after school gymnastics program in the district. The staff at Soldotna Elementary collaborates with both parents and colleagues to design and create individualized learning experiences for all students.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 43 Soldotna Elementary

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
293.00	290.00	209.00	Enrollment in ADM (PS-6)	212.00	259.00	243.00

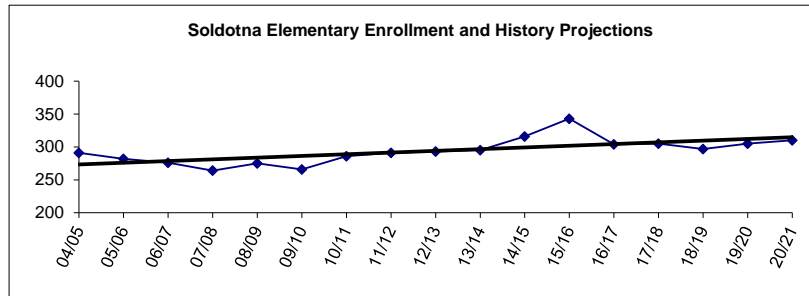
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.65	13.15	12.65	Teacher (Includes Quest)	8.65	12.00	14.50
1.30	1.15	1.15	Specialist*	2.15	1.35	1.35
5.00	7.00	7.00	Special Ed Teacher**	7.00	7.00	7.00
21.95	22.30	21.80	Certificated Subtotal	18.80	21.35	23.85
7.27	9.02	9.15	Special Ed Aide	8.95	9.30	9.30
0.40	0.40	0.40	Aide (ELL tutor budgeted @ Loc. 92)	0.40	0.40	0.40
0.56	0.56	0.56	Nurse***	0.56	0.68	0.68
1.50	1.50	1.50	Support	1.00	1.00	1.00
2.00	2.00	2.00	Custodian	2.00	1.50	2.00
11.73	13.48	13.61	Non-Certificated Subtotal	12.91	12.88	13.38
33.68	35.78	35.41	Total	31.71	34.23	37.23

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.



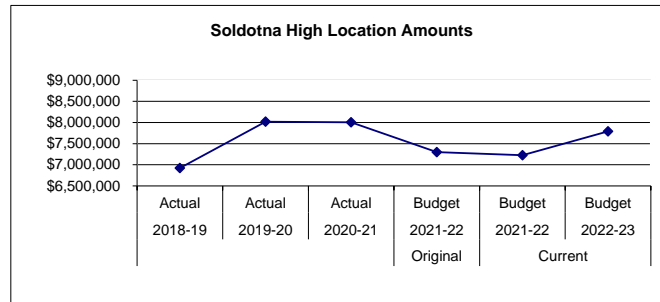
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 09 Soldotna High

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 3,037,038	\$ 3,753,711	\$ 3,667,172	3100 Certificated Salaries	\$ 3,163,535	\$ 3,136,081	\$ 3,428,860	\$ 292,779	9
1,151,438	1,108,849	1,124,246	3200 Non-Certificated Salaries	1,117,706	1,067,637	1,121,680	54,043	5
2,102,468	2,482,047	2,565,385	3500 Employee Benefits	2,442,636	2,306,368	2,634,520	328,152	14
6,290,944	7,344,607	7,356,803	Subtotal - Personnel services	6,723,877	6,510,086	7,185,060	674,974	10
687	-	-	4100 Professional and Technical Services	-	-	-	-	-
12,864	10,019	4,485	4200 Staff Travel	6,350	6,350	6,350	-	-
24,814	24,741	-	4250 Student Travel	-	-	-	-	-
37,867	29,883	24,620	4300 Utility Services	29,607	29,607	30,722	1,115	4
411,508	411,845	443,580	4350 Energy	415,307	415,307	422,311	7,004	2
21,655	13,680	16,708	4400 Other Purchased Services	14,670	21,515	16,090	(5,425)	(25)
98,396	156,373	120,623	4500 Supplies, Materials, and Media	101,061	228,050	118,224	(109,826)	(48)
12,368	17,999	14,266	4900 Other Expenses	11,510	11,510	10,516	(994)	(9)
620,159	664,540	624,282	Subtotal - Other	578,505	712,339	604,213	(108,126)	(15)
11,596	9,934	26,525	5100 Equipment	-	2,224	-	(2,224)	-
<u>\$ 6,922,699</u>	<u>\$ 8,019,081</u>	<u>\$ 8,007,610</u>	Location Totals	<u>\$ 7,302,382</u>	<u>\$ 7,224,649</u>	<u>\$ 7,789,273</u>	<u>\$ 564,624</u>	8



Soldotna High School, home of the Stars, serves students in grades 9-12 and is located in the heart of the City of Soldotna, 150 miles south of Anchorage. SoHi prides itself on an extensive variety of academic, activity, and athletic programs and strives to incorporate technology into instruction. SoHi has been highly accredited by the Northwest Accreditation Commission for over thirty years. SoHi students have received honors in Future Problem Solving, Academic Decathlon, VFW Voice of Democracy, Skills USA Leaders and Caring for the Kenai. Athletic teams have garnered top GPA honors, as well as regional and state top finishes. SoHi also offers students Consumer Science coursework, college credit through the University of Alaska, Anchorage as well as Process Technology program.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 09 Soldotna High

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
532.00	685.00	567.00	Enrollment in ADM (10-12)	591.00	654.00	727.00

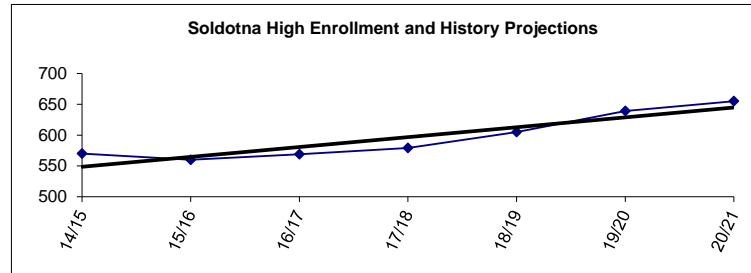
FTE's Included In Current Budget

2.00	3.00	2.00	Administrator	2.00	2.00	2.00
26.30	31.20	31.20	Teacher (Includes Quest)	21.70	25.89	32.69
4.08	4.95	5.12	Specialist*	5.12	5.18	4.38
7.20	7.00	7.00	Special Ed Teacher**	7.00	8.00	7.00
39.58	46.15	45.32	Certificated Subtotal	35.82	41.07	46.07
12.32	12.32	12.32	Special Ed Aide	12.32	12.32	12.32
1.69	1.44	1.19	Aide	1.44	0.44	1.44
1.00	1.00	1.00	Nurse***	1.00	1.00	1.00
5.50	6.00	6.00	Support	4.50	5.50	6.00
5.00	5.50	5.50	Custodian	5.00	5.00	5.50
25.51	26.26	26.01	Non-Certificated Subtotal	24.26	24.26	26.26
65.09	72.41	71.33	Total	60.08	65.33	72.33

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.



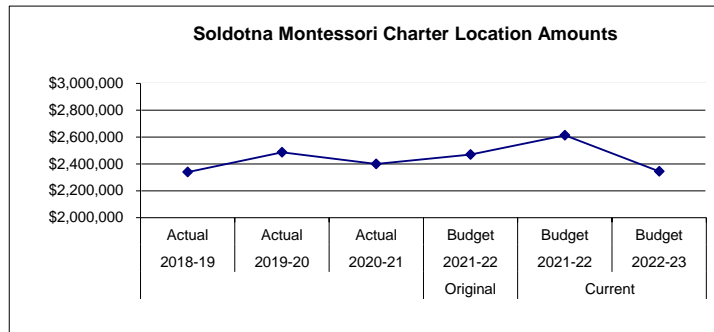
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 64 Soldotna Montessori Charter School

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 875,486	\$ 869,598	\$ 914,668	3100 Certificated Salaries	\$ 930,542	\$ 906,180	\$ 929,867	\$ 23,687	3
306,793	307,930	316,563	3200 Non-Certificated Salaries	315,019	310,475	321,469	10,994	4
601,583	616,546	589,184	3500 Employee Benefits	799,047	573,212	718,247	145,035	25
1,783,862	1,794,074	1,820,415	Subtotal - Personnel Services	2,044,608	1,789,867	1,969,583	179,716	10
1,165	3,089	249	4100 Professional and Technical Services	-	-	-	-	-
7,907	11,543	477	4200 Staff Travel	-	-	-	-	-
494	599	120	4250 Student Travel	-	275	-	(275)	(100)
2,859	3,723	2,857	4300 Utility Services	1,000	1,000	-	(1,000)	(100)
29,014	35,517	39,605	4350 Energy	10,507	10,507	-	(10,507)	(100)
396,385	434,058	417,987	4400 Other Purchased Services	439,059	432,750	427,019	(5,731)	(1)
41,972	56,591	42,733	4500 Supplies, Materials, and Media	(31,124)	37,430	(56,613)	(94,043)	(251)
1,400	17,099	893	4900 Other Expenses	5,555	6,798	5,322	(1,476)	(22)
-	77,822	-	4900 Other Expenses - Additional Allowable	-	259,109	-	(259,109)	-
73,284	-	74,318	4950 Indirect Costs	-	75,719	-	(75,719)	(100)
554,480	640,041	579,239	Subtotal - Other	424,997	823,588	375,728	(447,860)	(54)
758	52,595	875	5100 Equipment	-	-	-	-	-
<u>\$ 2,339,100</u>	<u>\$ 2,486,710</u>	<u>\$ 2,400,529</u>	Location Totals	<u>\$ 2,469,605</u>	<u>\$ 2,613,455</u>	<u>\$ 2,345,311</u>	<u>\$ (268,144)</u>	(10)



The Soldotna Montessori Charter School, located in Soldotna, Alaska, is housed in the Soldotna Elementary School building in the City of Soldotna. Soldotna Montessori Charter School has an enrollment of approximately 165 students in grades K-6. Key features of our school include key Montessori principles, including but not limited to multi-graded classrooms, in-depth studies of Environmental Literacy and service to the local community.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 64 Soldotna Montessori Charter School

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
165.00	164.00	156.00	Enrollment in ADM (K-6)	165.00	163.00	164.00

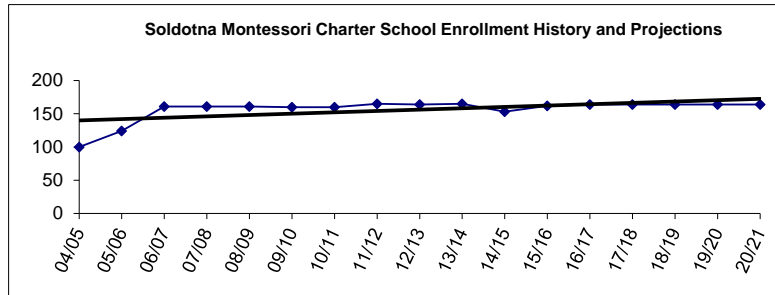
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
9.35	8.85	9.35	Teacher (Includes Quest)	9.35	9.35	9.35
0.54	0.55	0.40	Specialist*	0.40	0.45	0.45
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>11.89</u>	<u>11.40</u>	<u>11.75</u>	Certificated Subtotal	<u>11.75</u>	<u>11.80</u>	<u>11.80</u>
1.51	1.51	1.51	Special Ed Aide	1.51	1.51	1.51
4.77	4.91	4.91	Aide	4.91	4.77	4.77
0.32	0.32	0.32	Nurse***	0.32	0.32	0.32
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>8.60</u>	<u>8.74</u>	<u>8.74</u>	Non-Certificated Subtotal	<u>8.74</u>	<u>8.60</u>	<u>8.60</u>
<u>20.49</u>	<u>20.14</u>	<u>20.49</u>	Total	<u>20.49</u>	<u>20.40</u>	<u>20.40</u>

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.



KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 17 Soldotna Prep

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 1,070,579	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
431,631	-	-	3200 Non-Certificated Salaries	-	-	-	-	-
784,920	-	-	3500 Employee Benefits	-	-	-	-	-
<u>2,287,130</u>	<u>-</u>	<u>-</u>	Subtotal - Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
687	-	-	4100 Professional and Technical Services	-	-	-	-	-
960	-	-	4200 Staff Travel	-	-	-	-	-
1,563	-	-	4250 Student Travel	-	-	-	-	-
9,879	-	-	4300 Utility Services	-	-	-	-	-
185,178	-	-	4350 Energy	-	-	-	-	-
1,709	-	-	4400 Other Purchased Services	-	-	-	-	-
27,120	-	-	4500 Supplies, Materials, and Media	-	-	-	-	-
3,516	-	-	4900 Other Expenses	-	-	-	-	-
<u>230,612</u>	<u>-</u>	<u>-</u>	Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 2,517,742</u>	<u>\$ -</u>	<u>\$ -</u>	Location Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-

Soldotna Prep is a school of approximately 200 9th grade students. It is our mission to educate and prepare incoming 9th grade students for a successful transition into high school. Soldotna Prep provides a supportive environment, promote responsibility, and develop skills necessary for future success in high school and ultimately, college and career readiness.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 17 Soldotna Prep

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
186.00	-	-	Enrollment in ADM (9)	-	-	-
FTE's Included In Current Budget						
1.00	-	-	Administrator	-	-	-
10.00	-	-	Teacher (Includes Quest)	-	-	-
1.10	-	-	Specialist*	-	-	-
2.00	-	-	Special Ed Teacher**	-	-	-
14.10	-	-	Certificated Subtotal	-	-	-
3.52	-	-	Special Ed Aide	-	-	-
1.19	-	-	Aide	-	-	-
0.75	-	-	Nurse***	-	-	-
1.75	-	-	Support	-	-	-
2.50	-	-	Custodian	-	-	-
9.71	-	-	Non-Certificated Subtotal	-	-	-
23.81	-	-	Total	-	-	-

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

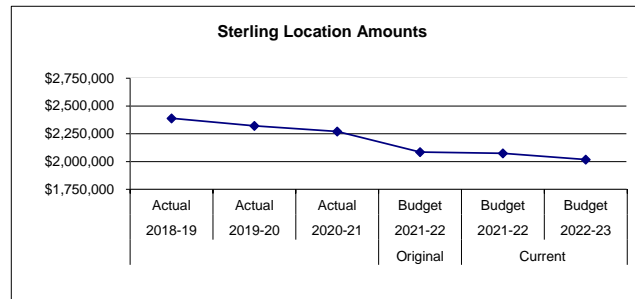
*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 44 Sterling Elementary

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 1,056,989	\$ 992,313	\$ 1,089,633	3100 Certificated Salaries	\$ 927,410	\$ 911,262	\$ 892,479	\$ (18,783)	(2)
353,604	300,821	268,486	3200 Non-Certificated Salaries	297,313	286,365	295,524	9,159	3
782,084	733,614	765,530	3500 Employee Benefits	731,272	729,757	701,334	(28,423)	(4)
2,192,677	2,026,748	2,123,649	Subtotal - Personnel Services	1,955,995	1,927,384	1,889,337	(38,047)	(2)
48,344	40,023	-	4100 Professional and Technical Services	-	-	-	-	-
111	1,204	451	4200 Staff Travel	1,350	1,350	1,350	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
11,941	13,749	9,670	4300 Utility Services	8,696	8,696	8,290	(406)	(5)
101,945	102,594	93,199	4350 Energy	98,825	98,825	99,246	421	0
2,992	2,279	1,808	4400 Other Purchased Services	1,795	1,795	1,732	(63)	(4)
30,626	133,943	32,330	4500 Supplies, Materials, and Media	17,514	35,316	17,546	(17,770)	(50)
963	968	718	4900 Other Expenses	710	710	560	(150)	(21)
196,922	294,760	138,176	Subtotal - Other	128,890	146,692	128,724	(17,968)	(12)
-	-	8,752	5100 Equipment	-	-	-	-	-
\$ 2,389,599	\$ 2,321,508	\$ 2,270,577	Location Totals	\$ 2,084,885	\$ 2,074,076	\$ 2,018,061	\$ (56,015)	(3)



Sterling Elementary School serves grades pre-school - 6, and is located in Sterling, Alaska, 12 miles east of Soldotna. Sterling Elementary School offers a comprehensive elementary program that includes vocal and instrumental music, physical education, art, and remedial and advanced academic programs. Students have the opportunity to participate in a variety of extra-curricular activities, including forensics, Battle of the Books, intramural sports, and band. The school also involves student's in several community service projects throughout the year, such as the annual Share in the Giving food and gift collections drive to benefit residents of the Sterling community.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 44 Sterling Elementary

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
214.00	193.00	141.00	Enrollment in ADM (K-6)	148.00	141.00	142.00

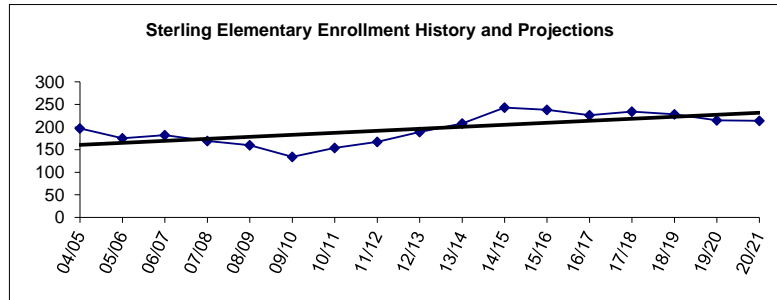
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
12.25	10.50	11.00	Teacher (Includes Quest)	8.00	9.00	8.90
0.73	0.70	0.90	Specialist*	0.90	1.20	1.20
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>15.98</u>	<u>14.20</u>	<u>14.90</u>	Certificated Subtotal	<u>11.90</u>	<u>13.20</u>	<u>13.10</u>
5.28	3.52	2.64	Special Ed Aide	2.64	2.64	2.64
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.50	1.50	1.50	Custodian	1.50	1.50	1.50
<u>9.04</u>	<u>7.28</u>	<u>6.40</u>	Non-Certificated Subtotal	<u>6.40</u>	<u>6.40</u>	<u>6.40</u>
<u>25.02</u>	<u>21.48</u>	<u>21.30</u>	Total	<u>18.30</u>	<u>19.60</u>	<u>19.50</u>

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

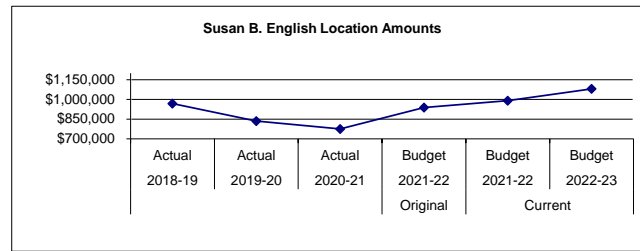


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 03 Susan B. English

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 237,563	\$ 179,402	\$ 213,271	3100 Certificated Salaries	\$ 249,222	\$ 257,082	\$ 314,878	\$ 57,796	22
169,996	153,493	133,911	3200 Non-Certificated Salaries	146,816	173,882	181,253	7,371	4
237,522	206,448	231,443	3500 Employee Benefits	273,050	279,129	322,893	43,764	16
645,081	539,343	578,625	Subtotal - Personnel Services	669,088	710,093	819,024	108,931	15
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,778	2,903	176	4200 Staff Travel	4,500	4,500	4,500	-	-
6,174	4,662	-	4250 Student Travel	-	-	-	-	-
41,017	46,221	25,861	4300 Utility Services	30,509	30,509	30,742	233	1
250,789	198,674	158,616	4350 Energy	212,168	212,168	202,692	(9,476)	(4)
5,591	2,620	2,000	4400 Other Purchased Services	4,572	4,572	4,635	63	1
7,549	39,874	7,920	4500 Supplies, Materials, and Media	14,636	24,531	15,549	(8,982)	(37)
2,951	1,800	2,352	4900 Other Expenses	3,794	3,794	3,169	(625)	(16)
315,849	296,754	196,925	Subtotal - Other	270,179	280,074	261,287	(18,787)	(7)
7,514	-	-	5100 Equipment	-	-	-	-	-
\$ 968,444	\$ 836,097	\$ 775,550	Location Totals	\$ 939,267	\$ 990,167	\$ 1,080,311	\$ 90,144	9



Susan B. English is a K-12 school and is located in Seldovia, Alaska. The community is accessible only by air or water. Susan B. English's students participate in a comprehensive program which includes academic and vocational offerings, as well as music and athletics. Students consistently perform above average on standardized assessments. The climate of the school is characterized by strong parental and community support. The facility includes a large gymnasium, pool, baseball field and separate vocational building.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 03 Susan B. English

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
31.00	33.00	45.00	Enrollment in ADM (K-12)	50.00	48.00	56.00

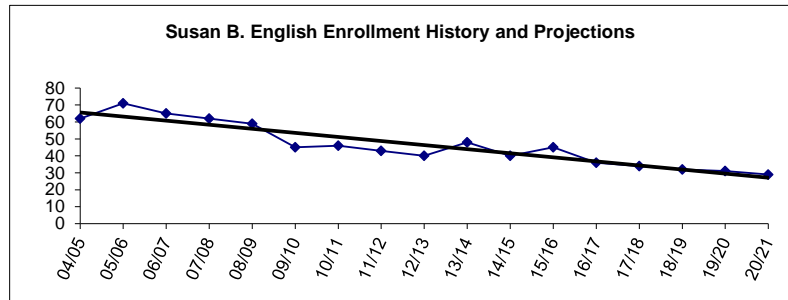
FTE's Included In Current Budget

0.25	0.20	0.20	Administrator	0.20	0.20	0.20
2.00	2.00	3.00	Teacher (Includes Quest)	3.00	3.80	3.30
0.20	0.20	0.20	Specialist*	0.20	0.35	0.35
0.10	0.20	0.05	Special Ed Teacher**	0.05	0.08	0.08
<u>2.55</u>	<u>2.60</u>	<u>3.45</u>	Certificated Subtotal	<u>3.45</u>	<u>4.43</u>	<u>3.93</u>
-	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
-	-	-	Aide	-	-	-
0.08	-	-	Nurse***	-	-	-
1.51	1.51	0.88	Support	0.88	1.51	1.51
2.00	1.75	1.75	Custodian	1.75	1.75	1.75
<u>3.59</u>	<u>4.14</u>	<u>3.51</u>	Non-Certificated Subtotal	<u>3.51</u>	<u>4.14</u>	<u>4.14</u>
<u>6.14</u>	<u>6.74</u>	<u>6.96</u>	Total	<u>6.96</u>	<u>8.57</u>	<u>8.07</u>

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

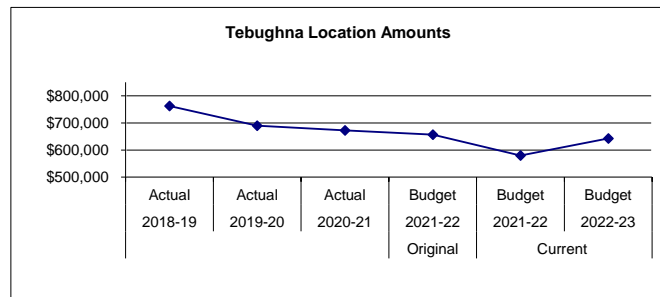


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 264,054	\$ 200,242	\$ 210,286	3100 Certificated Salaries	\$ 185,112	\$ 169,472	\$ 176,918	\$ 7,446	4
81,244	69,070	86,587	3200 Non-Certificated Salaries	87,532	74,422	78,191	3,769	5
154,968	124,453	143,420	3500 Employee Benefits	167,657	112,287	166,212	53,925	48
500,266	393,765	440,293	Subtotal - Personnel Services	440,301	356,181	421,321	65,140	18
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
5,309	3,196	353	4200 Staff Travel	5,500	5,940	5,500	(440)	(7)
725	725	-	4250 Student Travel	-	-	-	-	-
112,213	104,919	83,310	4300 Utility Services	74,335	74,335	74,427	92	0
117,997	131,956	126,732	4350 Energy	121,023	121,023	125,562	4,539	4
2,059	1,596	1,235	4400 Other Purchased Services	2,521	2,521	2,521	-	-
10,454	45,822	12,531	4500 Supplies, Materials, and Media	6,861	13,784	7,152	(6,632)	(48)
6,031	7,125	7,385	4900 Other Expenses	5,815	5,815	5,815	-	-
254,788	295,339	231,546	Subtotal - Other	216,055	223,418	220,977	(2,441)	(1)
7,403	806	650	5100 Equipment	-	-	-	-	-
<u>\$ 762,457</u>	<u>\$ 689,910</u>	<u>\$ 672,489</u>	Location Totals	<u>\$ 656,356</u>	<u>\$ 579,599</u>	<u>\$ 642,298</u>	<u>\$ 62,699</u>	11



Tebughna is a K-12 School, and is located in Tyonek, Alaska which is on the west side of the Cook Inlet. It is 35 air miles from Anchorage and 31 air miles from Kenai. It is the only community in the Kenai Peninsula Borough that is not directly on the Peninsula. Tebughna students, with the help of the community are able to participate in the Native Youth Olympics (NYO). This event is held yearly and embraces the rich native culture. Other activities include an Enviromental Camp, Winter Survival Camp and a community garden.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
31.00	21.00	24.00	Enrollment in ADM (K-12)	26.00	25.00	26.00

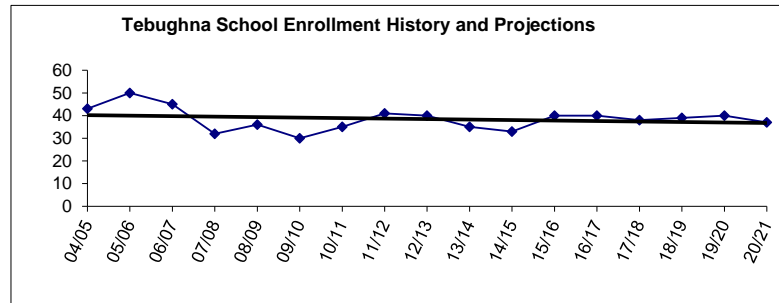
FTE's Included In Current Budget

0.50	0.20	0.10	Administrator	0.20	0.20	0.20
2.50	2.00	2.90	Teacher (Includes Quest)	2.00	2.10	2.15
-	-	-	Specialist *	-	-	-
0.50	0.08	0.10	Special Ed Teacher**	0.05	-	-
3.50	2.28	3.10	Certificated Subtotal	2.25	2.30	2.35
-	-	-	Aide	-	-	-
0.08	-	-	Nurse ***	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
1.96	1.88	1.88	Non-Certificated Subtotal	1.88	1.88	1.88
5.46	4.16	4.98	Total	4.13	4.18	4.23

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

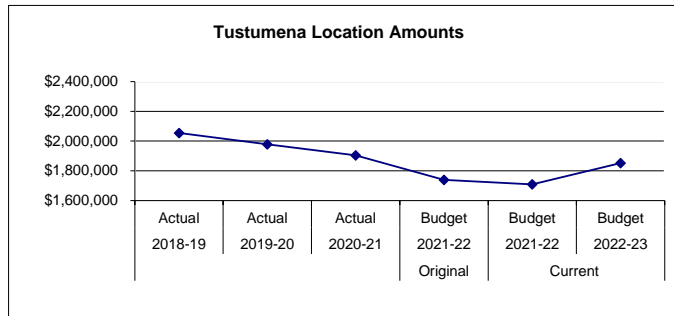


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 45 Tustumena Elementary

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 1,016,916	\$ 899,729	\$ 880,060	3100 Certificated Salaries	\$ 694,807	\$ 695,411	\$ 758,557	\$ 63,146	9
268,990	279,343	266,011	3200 Non-Certificated Salaries	274,219	270,186	282,656	12,470	5
601,235	577,679	608,114	3500 Employee Benefits	619,996	587,196	660,493	73,297	12
1,887,141	1,756,751	1,754,185	Subtotal - Personnel Services	1,589,022	1,552,793	1,701,706	148,913	10
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
-	64	25	4200 Staff Travel	1,350	1,350	1,350	-	-
-	-	66	4250 Student Travel	-	-	-	-	-
5,128	5,029	5,592	4300 Utility Services	5,442	5,442	5,587	145	3
129,138	121,622	120,313	4350 Energy	125,220	125,220	123,691	(1,529)	(1)
2,668	1,703	1,688	4400 Other Purchased Services	1,576	1,576	1,524	(52)	(3)
29,651	91,238	18,335	4500 Supplies, Materials, and Media	16,339	21,513	16,971	(4,542)	(21)
688	688	688	4900 Other Expenses	1,009	1,009	700	(309)	(31)
167,273	220,344	146,707	Subtotal - Other	150,936	156,110	149,823	(6,287)	(4)
299	1,103	3,405	5100 Equipment	-	-	-	-	-
\$ 2,054,713	\$ 1,978,198	\$ 1,904,297	Location Totals	\$ 1,739,958	\$ 1,708,903	\$ 1,851,529	\$ 142,626	8



Tustumena Elementary School serves students in grades pre-school - 6, and is located in Kasilof, Alaska, was originally constructed in 1958 with the most recent renovations being completed in 1995. In addition to a rigorous core educational experience, this unique setting, 12 miles south of Soldotna, is ideal for enhances afterschool activities such as cross country skiing, cross country running, archers, Battle of the Books, forensics, and other clubs. Just on river drainage south of teh world famous Kenai River, this high achieving school and close-knit community are the best kept secrets in Alaska.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 45 Tustumena Elementary

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
192.00	160.00	112.00	Enrollment in ADM (K-6)	127.00	124.00	122.00

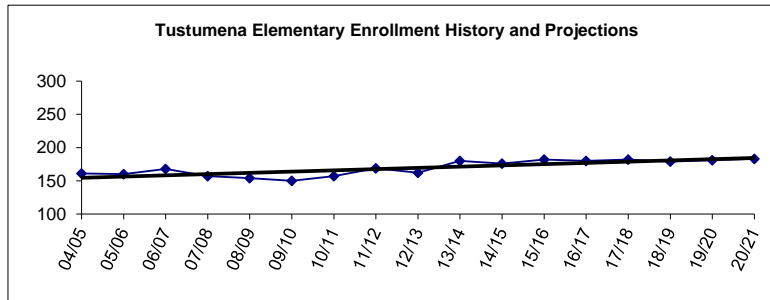
FTE's Included In Current Budget

0.70	0.70	0.70	Administrator	0.60	0.60	0.60
10.75	9.25	9.00	Teacher (Includes Quest)	6.00	8.00	7.80
0.40	0.40	0.40	Specialist*	0.40	0.70	0.70
2.00	1.92	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>13.85</u>	<u>12.27</u>	<u>12.10</u>	Certificated Subtotal	<u>9.00</u>	<u>11.30</u>	<u>11.10</u>
3.52	3.52	3.52	Special Ed Aide	3.52	3.52	3.52
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.35	0.35	0.35	Nurse***	0.35	0.35	0.35
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.00	2.00	1.50	Custodian	1.50	1.50	1.50
<u>7.25</u>	<u>7.25</u>	<u>6.75</u>	Non-Certificated Subtotal	<u>6.75</u>	<u>6.75</u>	<u>6.75</u>
<u>21.10</u>	<u>19.52</u>	<u>18.85</u>	Total	<u>15.75</u>	<u>18.05</u>	<u>17.85</u>

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.



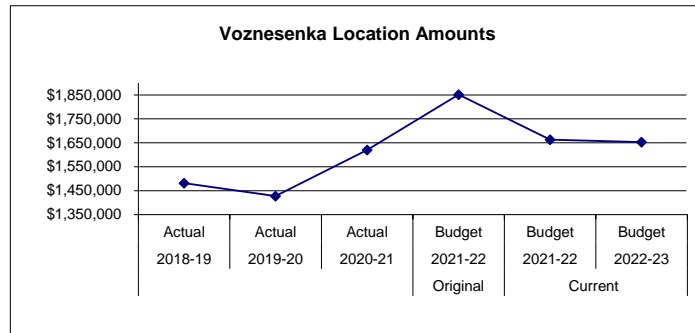
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 53 Voznesenka Elementary / High

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 643,176	\$ 583,808	\$ 717,639	3100 Certificated Salaries	\$ 824,891	\$ 719,514	\$ 693,636	\$ (25,878)	(4)
240,260	221,306	220,171	3200 Non-Certificated Salaries	235,873	219,816	207,574	(12,242)	(6)
439,233	451,714	527,328	3500 Employee Benefits	655,631	571,128	569,646	(1,482)	(0)
<u>1,322,669</u>	<u>1,256,828</u>	<u>1,465,138</u>	Subtotal - Personnel Services	<u>1,716,395</u>	<u>1,510,458</u>	<u>1,470,856</u>	<u>(39,602)</u>	(3)
961	679	172	4200 Staff Travel	1,800	1,800	1,800	-	-
998	-	-	4250 Student Travel	-	-	-	-	-
8,469	9,497	9,736	4300 Utility Services	8,639	8,639	8,280	(359)	(4)
22,959	27,106	30,693	4350 Energy	24,475	24,475	26,908	2,433	10
83,241	84,215	92,448	4400 Other Purchased Services	85,030	85,190	129,203	44,013	52
17,429	47,353	17,827	4500 Supplies, Materials, and Media	14,037	31,671	14,599	(17,072)	(54)
778	1,456	1,119	4900 Other Expenses	1,422	1,422	1,422	-	-
<u>134,835</u>	<u>170,306</u>	<u>151,995</u>	Subtotal - Other	<u>135,403</u>	<u>153,197</u>	<u>182,212</u>	<u>29,015</u>	19
<u>23,577</u>	<u>290</u>	<u>3,413</u>	5100 Equipment	-	-	-	-	-
<u>\$ 1,481,081</u>	<u>\$ 1,427,424</u>	<u>\$ 1,620,546</u>	Location Totals	<u>\$ 1,851,798</u>	<u>\$ 1,663,655</u>	<u>\$ 1,653,068</u>	<u>\$ (10,587)</u>	(1)



Voznesenka School is a K-12, and is located in the Village of Voznesenka just outside of Homer, Alaska. Students opportunities include a competitive Battle of the Books program as well as a construction and home economics class. All students have a Russian background, which is their primary language. Off-campus shop classes are made available to our students at Homer High and we are part of a co-op with Homer's hockey team. Our on-site activities include football, wrestling, and soccer.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 53 Voznesenka Elementary / High

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
111.00	120.00	117.00	Enrollment in ADM (K-12)	121.00	129.00	118.00

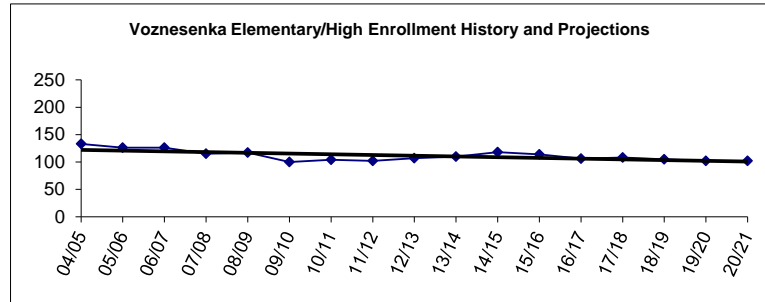
FTE's Included In Current Budget

0.70	0.70	0.70	Administrator	0.80	0.70	0.70
6.00	6.50	8.13	Teacher (Includes Quest)	9.00	8.40	7.90
0.17	0.17	0.20	Specialist*	0.20	0.65	0.65
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>7.87</u>	<u>8.37</u>	<u>10.03</u>	Certificated Subtotal	<u>11.00</u>	<u>10.75</u>	<u>10.25</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
2.25	2.25	2.25	Aide	2.25	2.38	2.38
0.20	-	-	Nurse***	-	-	-
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.38	1.38	1.63	Custodian	1.63	1.21	1.21
<u>5.71</u>	<u>5.51</u>	<u>5.76</u>	Non-Certificated Subtotal	<u>5.76</u>	<u>5.47</u>	<u>5.47</u>
<u>13.58</u>	<u>13.88</u>	<u>15.79</u>	Total	<u>16.76</u>	<u>16.22</u>	<u>15.72</u>

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

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*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

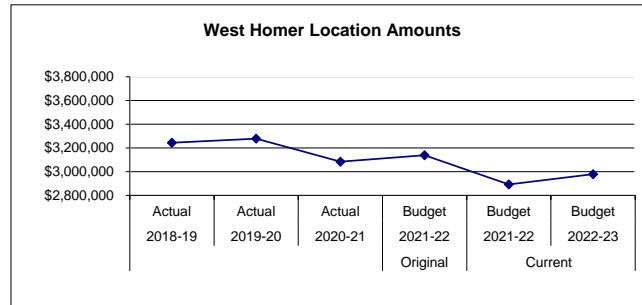


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 50 West Homer Elementary

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 1,517,703	\$ 1,485,218	\$ 1,379,938	3100 Certificated Salaries	\$ 1,266,636	\$ 1,259,364	\$ 1,202,775	\$ (56,589)	(4)
474,870	508,592	487,804	3200 Non-Certificated Salaries	527,658	456,292	490,343	34,051	7
1,016,477	1,029,675	1,053,819	3500 Employee Benefits	1,149,844	968,032	1,101,592	133,560	14
3,009,050	3,023,485	2,921,561	Subtotal - Personnel Services	2,944,138	2,683,688	2,794,710	111,022	4
18,629	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,420	748	319	4200 Staff Travel	1,350	1,350	1,350	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
11,946	11,235	9,808	4300 Utility Services	10,740	10,740	10,836	96	1
159,219	149,372	119,911	4350 Energy	154,742	154,742	142,834	(11,908)	(8)
3,607	3,011	2,579	4400 Other Purchased Services	2,338	2,498	2,422	(76)	(3)
38,530	89,632	29,253	4500 Supplies, Materials, and Media	24,114	38,483	25,143	(13,340)	(35)
998	718	893	4900 Other Expenses	750	750	700	(50)	(7)
234,349	254,716	162,763	Subtotal - Other	194,034	208,563	183,285	(25,278)	(12)
-	-	-	5100 Equipment	-	-	-	-	-
\$ 3,243,399	\$ 3,278,201	\$ 3,084,324	Location Totals	\$ 3,138,172	\$ 2,892,251	\$ 2,977,995	\$ 85,744	3



West Homer Elementary School is located in Homer, Alaska, located on the north shore of Kachemak Bay on the southwestern Kenai Peninsula, at the southernmost point of the Sterling Highway. Our campus was constructed in 1997 and currently serves students in grades 3-6. In 2012, West Homer Elementary was one of 314 schools nationwide to be identified as a Blue Ribbon School of Academic Excellence. We offer students a robust academic experience that is complemented with a rich music program and a comprehensive physical education curriculum. West Homer Elementary utilizes our unique outdoor setting and diverse community to enhance the learning experiences we offer students.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 50 West Homer Elementary

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
246.00	238.00	170.00	Enrollment in ADM (3-6)	200.00	202.00	208.00

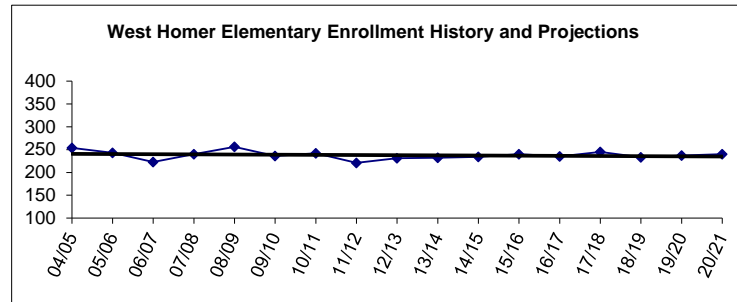
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.00	13.00	14.50	Teacher (Includes Quest)	9.50	12.50	14.00
1.95	1.78	1.73	Specialist*	2.73	1.28	1.28
4.00	5.00	4.00	Special Ed Teacher**	4.00	5.00	4.00
<u>20.95</u>	<u>20.78</u>	<u>21.23</u>	Certificated Subtotal	<u>17.23</u>	<u>19.78</u>	<u>20.28</u>
7.04	8.27	8.27	Special Ed Aide	8.27	7.39	7.39
0.44	0.44	0.44	Aide	0.44	0.44	0.38
0.67	0.67	0.67	Nurse***	0.67	0.67	0.67
1.00	1.00	1.00	Support	1.00	1.00	1.00
2.50	2.50	2.50	Custodian	2.50	2.50	2.50
<u>11.65</u>	<u>12.88</u>	<u>12.88</u>	Non-Certificated Subtotal	<u>12.88</u>	<u>12.00</u>	<u>11.94</u>
<u>32.60</u>	<u>33.66</u>	<u>34.11</u>	Total	<u>30.11</u>	<u>31.78</u>	<u>32.22</u>

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** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.



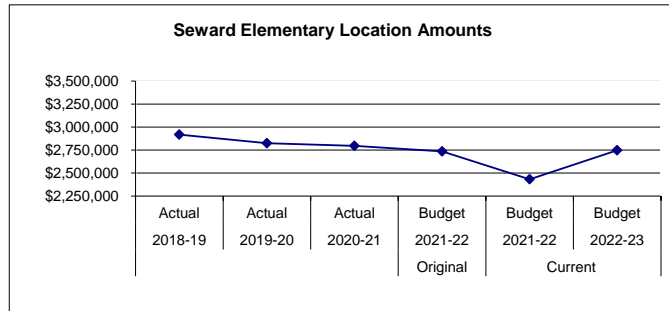
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 42 William H. Seward Elementary

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 1,418,549	\$ 1,408,152	\$ 1,505,834	3100 Certificated Salaries	\$ 1,315,987	\$ 1,162,918	\$ 1,309,695	\$ 146,777	13
352,239	346,481	268,322	3200 Non-Certificated Salaries	297,913	283,091	316,825	33,734	12
834,743	778,938	844,738	3500 Employee Benefits	933,120	790,829	933,058	142,229	18
<u>2,605,531</u>	<u>2,533,571</u>	<u>2,618,894</u>	Subtotal - Personnel Services	<u>2,547,020</u>	<u>2,236,838</u>	<u>2,559,578</u>	<u>322,740</u>	14
75,800	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,881	2,203	319	4200 Staff Travel	1,850	1,850	1,850	-	-
-	30	-	4250 Student Travel	-	-	-	-	-
27,071	26,957	23,755	4300 Utility Services	32,074	32,074	31,786	(288)	(1)
150,666	122,083	111,890	4350 Energy	129,225	129,225	125,837	(3,388)	(3)
2,831	2,559	1,292	4400 Other Purchased Services	2,192	2,192	2,557	365	17
52,600	135,757	39,737	4500 Supplies, Materials, and Media	23,133	28,968	26,749	(2,219)	(8)
380	1,306	893	4900 Other Expenses	1,165	1,165	700	(465)	(40)
<u>311,229</u>	<u>290,895</u>	<u>177,886</u>	Subtotal - Other	<u>189,639</u>	<u>195,474</u>	<u>189,479</u>	<u>(5,995)</u>	(3)
<u>1,352</u>	<u>647</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	-
<u>\$ 2,918,112</u>	<u>\$ 2,825,113</u>	<u>\$ 2,796,780</u>	Location Totals	<u>\$ 2,736,659</u>	<u>\$ 2,432,312</u>	<u>\$ 2,749,057</u>	<u>\$ 316,745</u>	13



William H. Seward Elementary School serves grades pre-school - 5, and is located in Seward, Alaska, was chosen as a Blue Ribbon School in 2008. In addition to academic services, we offer intramural sports, student council, and other special after school activities. Seward is situated on Resurrection Bay on the southeast coast of the Kenai Peninsula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 42 William H. Seward Elementary

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
304.00	289.00	211.00	Enrollment in ADM (PS-5)	186.00	227.00	221.00

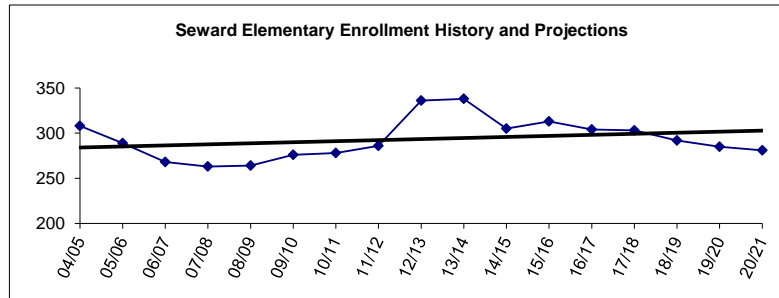
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.62	14.75	13.75	Teacher (Includes Quest)	9.75	11.90	15.90
2.33	0.70	2.00	Specialist*	3.00	0.66	0.66
3.80	4.00	4.00	Special Ed Teacher**	4.00	4.00	3.00
21.75	20.45	20.75	Certificated Subtotal	17.75	17.56	20.56
4.28	3.44	2.52	Special Ed Aide	2.52	2.64	2.64
0.44	0.37	0.38	Aide	0.38	0.38	0.38
-	0.88	0.88	Nurse***	0.88	0.88	0.88
1.50	1.50	1.00	Support	1.00	1.00	1.00
2.50	2.50	2.00	Custodian	2.00	2.00	2.00
8.72	8.69	6.78	Non-Certificated Subtotal	6.78	6.90	6.90
30.47	29.14	27.53	Total	24.53	24.46	27.46

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.



KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 70 Board of Education

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ -	\$ 77,273	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
76,666	23,136	73,788	3200 Non-Certificated Salaries	70,643	70,461	71,449	988	1
124,499	121,841	108,282	3500 Employee Benefits	119,048	80,298	91,104	10,806	13
201,165	222,250	182,070	Subtotal - Personnel Services	189,691	150,759	162,553	11,794	
138,374	175,181	170,505	4100 Professional and Technical Services	100,000	100,000	100,000	-	-
37,303	24,070	8,351	4200 Staff Travel	38,595	38,595	38,595	-	-
107	-	17	4300 Utility Services	200	200	200	-	-
14,864	17,019	16,272	4400 Other Purchased Services	18,800	19,821	18,800	(1,021)	(5)
11,497	8,525	16,901	4500 Supplies, Materials, and Media	5,595	9,095	5,595	(3,500)	(38)
-	-	-	4800 Tuition and Stipends	-	-	-	-	-
28,702	28,934	29,169	4900 Other Expenses	28,900	25,400	28,900	-	-
230,847	253,729	241,215	Subtotal - Other	192,090	193,111	192,090	(4,521)	(2)
-	-	10,640	5100 Equipment	-	-	-	-	-
\$ 432,012	\$ 475,979	\$ 433,925	Location Totals	\$ 381,781	\$ 343,870	\$ 354,643	\$ 7,273	2

Function: Operate within parameters of Alaska Statute to: 1. Approve Budget; 2. Hire Superintendent; 3. Create and update board policy.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
 Location: 70 Board of Education

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
0.50	0.50	0.50	Support	0.50	0.50	0.50
0.50	0.50	0.50	Non-Certificated Subtotal	0.50	0.50	0.50
0.50	0.50	0.50	Total	0.50	0.50	0.50

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 71 Office of Superintendent

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 202,289	\$ 194,163	\$ 208,034	3100 Certificated Salaries	\$ 196,790	\$ 192,500	\$ 192,500	\$ -	-
115,863	67,027	40,188	3200 Non-Certificated Salaries	39,043	38,861	39,849	988	3
118,383	81,681	79,447	3500 Employee Benefits	79,868	78,988	79,385	397	1
436,535	342,871	327,669	Subtotal - Personnel Services	315,701	310,349	311,734	1,385	0
-	-	100	4100 Professional and Technical Services	15,000	-	-	-	-
13,973	8,635	841	4200 Staff Travel	19,575	17,860	29,350	11,490	64
14,718	12,473	12,841	4300 Utility Services	15,750	15,750	15,750	-	-
6,145	4,276	83	4400 Other Purchased Services	6,050	6,050	6,050	-	-
13,356	12,928	12,082	4500 Supplies, Materials, and Media	15,800	13,900	15,800	1,900	14
4,504	4,600	1,700	4900 Other Expenses	4,000	5,900	4,000	(1,900)	(32)
52,696	42,912	27,647	Subtotal - Other	76,175	59,460	70,950	11,490	19
3,013	600	760	5100 Equipment	-	18,000	-	(18,000)	(100)
<u>\$ 492,244</u>	<u>\$ 386,383</u>	<u>\$ 356,076</u>	Location Totals	<u>\$ 391,876</u>	<u>\$ 387,809</u>	<u>\$ 382,684</u>	<u>\$ (5,125)</u>	(1)

Function: Supervise the selection, appointment, coaching and evaluation of all employees; Administer all aspects of the District in accordance with statute and Board policy; Recommend policies and procedures to the School Board, implement School Board and District goals, guide instruction and learning, and coordinate services for high student achievement.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 71 Office of Superintendent

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Superintendent	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
1.00	1.00	1.00	Certificated Subtotal	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
1.50	0.50	0.50	Support	0.50	0.50	0.50
1.50	0.50	0.50	Non-Certificated Subtotal	0.50	0.50	0.50
2.50	1.50	1.50	Total	1.50	1.50	1.50

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 72 Assistant Superintendent Instructional Support

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 7,457	\$ 74	\$ -	3100 Certificated Salaries	\$ -		\$ -	\$ -	#DIV/0!
239,356	254,724	325,550	3200 Non-Certificated Salaries	-		-	-	#DIV/0!
113,427	126,336	127,966	3500 Employee Benefits	-		-	-	#DIV/0!
360,240	381,134	453,516	Subtotal - Personnel Services	-	-	-	-	#DIV/0!
-	31,000	450	4100 Professional and Technical Services	-		-	-	-
12,242	4,593	85	4200 Staff Travel	-		-	-	#DIV/0!
4,906	3,813	2,854	4300 Utility Services	-		-	-	#DIV/0!
9,994	10,182	10,370	4350 Energy	-		-	-	#DIV/0!
257,273	263,787	256,416	4400 Other Purchased Services	-		-	-	#DIV/0!
867,505	1,010,866	1,010,866	4450 Insurance Premiums	-		-	-	#DIV/0!
33,383	31,785	16,013	4500 Supplies, Materials, and Media	-		-	-	#DIV/0!
355	230	-	4900 Other Expenses	-		-	-	#DIV/0!
1,185,658	1,356,256	1,297,054	Subtotal - Other	-	-	-	-	#DIV/0!
1,469	1,335	-	5100 Equipment	-	-	-	-	#DIV/0!
<u>\$ 1,547,367</u>	<u>\$ 1,738,725</u>	<u>\$ 1,750,570</u>	Location Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	#DIV/0!

Function: The responsibility of the Assistant Superintendent of Instructional Support is to manage instructional support operations of the school district. This includes finance, information systems, human resources, facility planning, custodial care, transportation, food services, warehouse, purchasing, risk management and community theater. In addition, the Assistant Superintendent of Instructional Support serves as a member of the District's Instructional Leadership Team, provides leadership on instructional support issues, and supervises assigned student matters.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 72 Assistant Superintendent Instructional Support

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
FTE's Included In Current Budget						
-	-	-	Assistant Superintendent	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	1.00	Assistant Superintendent	-	-	-
-	-	-	Nurse ***	-	-	-
1.00	1.00	1.00	Support	1.00	-	-
2.00	2.00	2.00	Non-Certified Subtotal	1.00	-	-
2.00	2.00	2.00	Total	1.00	-	-

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 73 Assistant Superintendent Instruction

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 197,021	\$ 19,826	\$ 174,548	3100 Certificated Salaries	\$ 168,608	\$ 172,251	\$ 176,716	\$ 4,465	3
74,545	76,064	70,282	3200 Non-Certificated Salaries	70,701	70,362	72,213	1,851	3
88,440	46,550	97,151	3500 Employee Benefits	100,858	99,684	101,292	1,608	2
<u>360,006</u>	<u>142,440</u>	<u>341,981</u>	Subtotal - Personnel Services	<u>340,167</u>	<u>342,297</u>	<u>350,221</u>	<u>7,924</u>	2
54,066	44,000	44,100	4100 Professional and Technical Services	-	65,000	45,000	(20,000)	(31)
18,864	2,013	420	4200 Staff Travel	18,000	18,000	18,000	-	-
3,308	2,334	3,092	4300 Utility Services	2,750	2,750	2,750	-	-
6,470	5,102	21	4400 Other Purchased Services	19,550	19,550	20,550	1,000	5
6,494	1,405	718	4500 Supplies, Materials, and Media	8,000	8,000	8,000	-	-
103,319	40,823	2,701	4900 Other Expenses	132,157	132,157	132,665	508	0
<u>192,521</u>	<u>95,677</u>	<u>51,052</u>	Subtotal - Other	<u>180,457</u>	<u>245,457</u>	<u>226,965</u>	<u>(18,492)</u>	(8)
-	949	-	5100 Equipment	-	-	-	-	-
<u>\$ 552,527</u>	<u>\$ 239,066</u>	<u>\$ 393,033</u>	Location Totals	<u>\$ 520,624</u>	<u>\$ 587,754</u>	<u>\$ 577,186</u>	<u>\$ (10,568)</u>	(2)

Function: The Instruction Department provides student centered curriculum and instructional model; develop, lead and directs daily operations of the instructional programs for the District; supervises district-wide staff professional development; monitors and reports student learning; supervises student discipline and attendance.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 73 Assistant Superintendent Instruction

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
FTE's Included In Current Budget						
1.00	-	1.00	Assistant Superintendent	1.00	1.00	1.00
-	-	-	Teacher (Includes Quest)	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
1.00	-	1.00	Certificated Subtotal	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.00	1.00	Non-Certificated Subtotal	1.00	1.00	1.00
2.00	1.00	2.00	Total	2.00	2.00	2.00

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 74 Fiscal Services

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 11,612	\$ 58	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
569,626	624,651	637,096	3200 Non-Certificated Salaries	713,609	661,273	665,176	3,903	1
335,006	374,624	358,737	3500 Employee Benefits	464,622	405,602	421,418	15,816	4
<u>916,244</u>	<u>999,333</u>	<u>995,833</u>	Subtotal - Personnel Services	<u>1,178,231</u>	<u>1,066,875</u>	<u>1,086,594</u>	<u>19,719</u>	2
88,527	113,290	97,866	4100 Professional and Technical Services	97,132	97,132	103,773		-
18,542	9,517	1,735	4200 Staff Travel	17,170	17,170	14,170		-
12,228	11,773	12,056	4300 Utility Services	14,000	14,000	14,000		-
7,106	6,715	6,524	4400 Other Purchased Services	10,050	10,050	10,050		-
9,054	8,645	7,312	4500 Supplies, Materials, and Media	8,233	9,903	9,433		-
4,340	5,755	3,975	4900 Other Expenses	5,500	5,500	5,500		-
(173,937)	(168,130)	(215,640)	4950 Indirect Costs	(200,000)	(200,000)	(200,000)		-
<u>(34,140)</u>	<u>(12,435)</u>	<u>(86,172)</u>	Subtotal - Other	<u>(47,915)</u>	<u>(46,245)</u>	<u>(43,074)</u>	<u>-</u>	-
-	150	-	5100 Equipment	-	845	-		-
<u>\$ 882,104</u>	<u>\$ 987,048</u>	<u>\$ 909,661</u>	Location Totals	<u>\$ 1,130,316</u>	<u>\$ 1,021,475</u>	<u>\$ 1,043,520</u>	<u>\$ 19,719</u>	2

Function: To provide excellent support to the classroom by supporting all departments and locations; budget development and reporting; annual financial audit and reporting; enrollment as it pertains to state funding; management of district finances.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
 Location: 74 Fiscal Services

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
7.00	7.00	7.00	Support	7.00	7.00	7.00
8.00	8.00	8.00	Non-Certificated Subtotal	8.00	8.00	8.00
8.00	8.00	8.00	Total	8.00	8.00	8.00

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location 75: Planning and Operations

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 1,806	\$ 9	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
149,142	148,963	170,960	3200 Non-Certificated Salaries	164,980	164,162	169,152	4,990	3
87,446	88,950	102,222	3500 Employee Benefits	106,130	104,115	107,209	3,094	3
<u>238,394</u>	<u>237,922</u>	<u>273,182</u>	Subtotal - Personnel Services	<u>271,110</u>	<u>268,277</u>	<u>276,361</u>	<u>8,084</u>	3
2,875	2,015	1,185	4100 Professional and Technical Services	3,500	3,500	3,500	-	-
12,513	10,373	2,660	4200 Staff Travel	12,940	12,165	13,790	1,625	13
336	1,070	929	4300 Utility Services	10,340	950	385	(565)	(59)
-	-	-	4350 Energy	-	9,990	10,761	771	8
130	6,400	4,564	4400 Other Purchased Services	241,600	247,917	241,600	(6,317)	(3)
8,546	25,830	5,782	4500 Supplies, Materials, and Media	30,300	120,060	31,000	(89,060)	(74)
995	1,550	435	4900 Other Expenses	3,000	3,000	3,000	-	-
<u>25,395</u>	<u>47,238</u>	<u>15,555</u>	Subtotal - Other	<u>301,680</u>	<u>397,582</u>	<u>304,036</u>	<u>(93,546)</u>	(24)
<u>1,250</u>	<u>716</u>	<u>(16)</u>	5100 Equipment	<u>2,000</u>	<u>107,830</u>	<u>2,000</u>	<u>(105,830)</u>	(98)
<u>\$ 265,039</u>	<u>\$ 285,876</u>	<u>\$ 288,721</u>	Location Totals	<u>\$ 574,790</u>	<u>\$ 773,689</u>	<u>\$ 582,397</u>	<u>\$ (191,292)</u>	(25)

Function: Planning and operations oversees the buildings and is the liaison between the borough maintenance department and the schools. Responsible for Capital Improvement Grant/Debt Reimbursement applications and state six-year plan.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location 75: Planning and Operations

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
<u>FTE's Included In Current Budget</u>						
-	-	-	Director	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
0.75	0.75	1.00	Support	1.00	1.00	1.00
0.03	0.03	0.03	Custodian	0.03	0.03	0.03
1.78	1.78	2.03	Non-Certificated Subtotal	2.03	2.03	2.03
1.78	1.78	2.03	Total	2.03	2.03	2.03

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018- 2019 Budget

Fund: 100 General Fund - Expenditures
Location: 76 Purchasing/Warehouse

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 424,458	\$ 443,385	\$ 455,715	3200 Non-Certificated Salaries	\$ 469,878	\$ 452,913	\$ 468,647	\$ 15,734	3
275,010	300,688	318,452	3500 Employee Benefits	356,656	331,534	369,293	37,759	11
699,468	744,073	774,167	Subtotal - Personnel Services	826,534	784,447	837,940	53,493	7
3,925	2,480	2,688	4200 Staff Travel	5,922	5,922	5,922	-	-
7,431	8,104	8,686	4300 Utility Services	8,110	8,110	8,551	441	5
98,634	104,563	112,608	4350 Energy	99,224	99,224	101,194	1,970	2
17,522	4,682	6,136	4400 Other Purchased Services	12,050	13,288	12,050	(1,238)	(9)
25,525	127,056	42,481	4500 Supplies, Materials, and Media	47,950	46,950	47,950	1,000	2
1,208	1,545	1,387	4900 Other Expenses	1,100	1,100	1,100	-	-
(174,913)	(169,074)	(216,851)	4950 Indirect Costs	(200,000)	(200,000)	(200,000)	-	-
(20,668)	79,356	(42,865)	Subtotal - Other	(25,644)	(25,406)	(23,233)	2,173	(9)
64,895	-	-	5100 Equipment	4,000	29,000	2,000	(27,000)	(93)
<u>\$ 743,695</u>	<u>\$ 823,429</u>	<u>\$ 731,302</u>	Location Totals	<u>\$ 804,890</u>	<u>\$ 788,041</u>	<u>\$ 816,707</u>	<u>\$ 28,666</u>	4

Function: The mission of the Purchasing department is to cost-effectively provide quality goods and services to the students and staff of the Kenai Peninsula Borough School District. Our goal is to maintain the highest standards of ethics and professionalism and to preserve the best interests of the District as we provide genuine value and timely service. The KPBSD Warehouse staff works to receive and deliver products to schools and departments in support of the business of the school district. Warehouse staff maintain a catalog of items purchased in bulk and available for use.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 76 Purchasing/Warehouse

Date: 02/07/22

2018-19 Actual	2018-19 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
7.75	7.75	7.75	Support	7.75	8.25	8.25
-	-	-	Custodian	-	-	-
7.75	7.75	7.75	Non-Certificated Subtotal	7.75	8.25	8.25
7.75	7.75	7.75	Total	7.75	8.25	8.25

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 77 Human Resources

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 139,949	\$ 133,251	\$ 134,017	3100 Certificated Salaries	\$ 136,323	\$ 144,704	\$ 138,178	\$ (6,526)	(5)
354,143	432,010	427,474	3200 Non-Certificated Salaries	633,306	578,080	608,470	30,390	5
250,270	280,713	282,236	3500 Employee Benefits	377,474	318,500	369,466	50,966	16
<u>744,362</u>	<u>845,974</u>	<u>843,727</u>	Subtotal - Personnel Services	<u>1,147,103</u>	<u>1,041,284</u>	<u>1,116,114</u>	<u>74,830</u>	<u>7</u>
187,743	211,331	166,840	4100 Professional and Technical Services	202,000	207,858	202,000	(5,858)	(3)
38,422	12,736	150	4200 Staff Travel	37,845	30,987	37,845	6,858	22
7,240	7,853	6,594	4300 Utility Services	7,100	7,100	7,100	-	-
40,243	10,801	19,393	4400 Other Purchased Services	22,550	38,390	22,550	(15,840)	(41)
10,265	25,387	19,374	4500 Supplies, Materials, and Media	13,309	15,272	13,309	(1,963)	(13)
35,446	16,201	22,040	4900 Other Expenses	44,500	44,500	44,500	-	-
(87,518)	(84,596)	(108,501)	4950 Indirect Costs	(100,000)	(100,000)	(100,000)	-	-
<u>231,841</u>	<u>199,713</u>	<u>125,890</u>	Subtotal - Other	<u>227,304</u>	<u>244,107</u>	<u>227,304</u>	<u>(16,803)</u>	<u>(7)</u>
-	5,817	1,392	5100 Equipment	3,000	3,000	-	(3,000)	(100)
<u>\$ 976,203</u>	<u>\$ 1,051,504</u>	<u>\$ 971,009</u>	Location Totals	<u>\$ 1,377,407</u>	<u>\$ 1,288,391</u>	<u>\$ 1,343,418</u>	<u>\$ 55,027</u>	<u>4</u>

Function: The Kenai Peninsula Borough School District's Human Resources Department is committed to providing the best and brightest employees to educate and support our students.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 77 Human Resources

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
1.00	1.00	1.00	Certificated Subtotal	1.00	1.00	1.00
-	-	-	Director	-	-	-
-	-	-	Nurse ***	-	-	-
5.00	5.50	6.00	Support	6.00	6.00	6.00
5.00	5.50	6.00	Non-Certificated Subtotal	6.00	6.00	6.00
6.00	6.50	7.00	Total	7.00	7.00	7.00

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 78 Information Services

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 6,570	\$ 32	\$ -	3100 Certificated Salaries	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	-
922,229	1,054,854	1,120,887	3200 Non-Certificated Salaries	1,142,190	1,136,915	1,114,452	(22,463)	(2)
472,450	558,636	611,557	3500 Employee Benefits	704,242	641,747	722,285	80,538	13
1,401,249	1,613,522	1,732,444	Subtotal - Personnel Services	1,849,932	1,782,162	1,840,237	58,075	3
55,075	16,900	2,832	4100 Professional and Technical Services	4,000	4,000	4,000	-	-
35,599	23,265	17,924	4200 Staff Travel	45,000	45,000	45,000	-	-
225,223	209,071	182,243	4300 Utility Services	199,275	199,275	204,900	5,625	3
499,443	273,673	319,290	4400 Other Purchased Services	489,825	503,515	400,076	(103,439)	(21)
216,518	172,366	197,695	4500 Supplies, Materials, and Media	159,919	344,694	167,467	(177,227)	(51)
534	299	869	4900 Other Expenses	3,300	3,300	3,300	-	-
(173,937)	(168,130)	(215,640)	4950 Indirect Costs	(200,000)	(200,000)	-	200,000	(100)
858,455	527,444	505,213	Subtotal - Other	701,319	899,784	824,743	(75,041)	(8)
8,808	409,890	9,819	5100 Equipment	31,000	40,173	31,000	(9,173)	(23)
<u>\$ 2,268,512</u>	<u>\$ 2,550,856</u>	<u>\$ 2,247,476</u>	Location Totals	<u>\$ 2,582,251</u>	<u>\$ 2,722,119</u>	<u>\$ 2,695,980</u>	<u>\$ (26,139)</u>	(1)

Function: Programming/support of administrative and other strategic software and technology across the district; technology and infrastructure planning for short-term and long-term issues.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
 Location: 78 Information Services

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
11.00	11.50	12.00	Support	12.00	12.00	13.00
12.00	12.50	13.00	Non-Certificated Subtotal	13.00	13.00	14.00
12.00	12.50	13.00	Total	13.00	13.00	14.00

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 79 E-Rate/Tech Plan II

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ -	\$ -	\$ -	4100 Professional and Technical Services	\$ -	\$ -	\$ -	-	-
-	-	-	4300 Utility Services	-	-	-	-	-
-	15,165	-	4400 Other Purchased Services	-	-	-	-	-
22,840	59,744	102,956	4500 Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900 Other Expenses	-	-	-	-	-
22,840	74,909	102,956	Subtotal - Other	-	-	-	-	-
621,552	1,084,337	564,149	5100 Equipment	594,299	700,923	724,135	23,212	3
\$ 644,392	\$ 1,159,246	\$ 667,105	Location Totals	\$ 594,299	\$ 700,923	\$ 724,135	\$ 23,212	3

KPBSD has made extensive use of the E-Rate funding from the very beginning of the program. It has always been the intent of the district administration to maximize the benefit we could receive from the E-Rate program. As of the end of FY11, the district has received over 6.5 million dollars in E-Rate subsidy. Although the main purpose given for the E-Rate program is to connect classrooms and libraries to the Internet, our buildings were some of the 14% of classrooms nationwide that were already wired at the beginning of the program. Our wiring head start was a real advantage. As other districts struggled with the time-intensive process of wiring schools in the early E-rate years, we were already moving on to other things, like fiber optic networks, and more significantly, an entire technology overhaul district-wide.

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 81 Student Support Services

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 1,403,306	\$ 1,614,494	\$ 1,397,522	3100 Certificated Salaries	\$ 1,762,103	\$ 1,333,462	\$ 1,509,172	\$ 175,710	13
430,102	254,038	207,191	3200 Non-Certificated Salaries	234,949	197,626	235,756	38,130	19
824,646	776,130	698,297	3500 Employee Benefits	971,929	722,805	853,124	130,319	18
<u>2,658,054</u>	<u>2,644,662</u>	<u>2,303,010</u>	Subtotal - Personnel Services	<u>2,968,981</u>	<u>2,253,893</u>	<u>2,598,052</u>	<u>344,159</u>	15
1,070,668	954,282	747,698	4100 Professional and Technical Services	687,294	980,804	687,294	(293,510)	(30)
121,458	93,268	48,510	4200 Staff Travel	121,842	123,343	121,842	(1,501)	(1)
2,371	1,029	-	4250 Student Travel	2,550	2,550	2,550	-	-
2,447	4,787	6,043	4300 Utility Services	5,000	5,000	5,000	-	-
5,691	1,306	1,902	4400 Other Purchased Services	6,775	6,775	6,775	-	-
286,814	182,212	451,374	4500 Supplies, Materials, and Media	158,225	181,022	159,611	(21,411)	(12)
8,020	13,306	15,794	4900 Other Expenses	44,440	41,427	44,440	3,013	7
<u>1,497,469</u>	<u>1,250,190</u>	<u>1,271,321</u>	Subtotal - Other	<u>1,026,126</u>	<u>1,340,921</u>	<u>1,027,512</u>	<u>(313,409)</u>	(23)
<u>65,281</u>	<u>68,457</u>	<u>4,232</u>	Subtotal - Equipment	<u>2,500</u>	<u>8,599</u>	<u>-</u>	<u>(8,599)</u>	(100)
<u>\$ 4,220,804</u>	<u>\$ 3,963,309</u>	<u>\$ 3,578,563</u>	Location Total	<u>\$ 3,997,607</u>	<u>\$ 3,603,413</u>	<u>\$ 3,625,564</u>	<u>\$ 22,151</u>	1

Function: Create a rigorous and rewarding environment that leads to measurable student growth.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 81 Student Support Services

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	1.00	1.00
2.30	2.30	2.15	Coordinator	2.15	2.15	2.15
1.00	1.00	1.00	Teacher (Includes Quest)	-	-	-
7.24	8.57	8.21	Specialist*	8.13	7.19	6.19
9.40	9.38	9.80	Special Ed Teacher**	9.86	9.38	9.38
20.94	22.25	22.16	Certificated Subtotal	21.14	19.72	18.72
5.63	0.33	2.88	Special Ed Aide	2.88	3.25	2.37
-	-	-	Nurse ***	-	-	-
3.00	3.00	3.00	Support	3.00	3.00	3.00
8.63	3.33	5.88	Non-Certificated Subtotal	5.88	6.25	5.37
29.57	25.58	28.04	Total	27.02	25.97	24.09

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 82 Schools and Compliance

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ -	\$ 134,488	\$ 256,280	3100 Certificated Salaries	\$ -		\$ -	-	#DIV/0!
-	54,264	55,235	3200 Non-Certificated Salaries	-		-	-	#DIV/0!
-	66,455	97,203	3500 Employee Benefits	-		-	-	#DIV/0!
-	255,207	408,718	Subtotal - Personnel Services	-	-	-	-	#DIV/0!
-	3,550	551	4200 Staff Travel	-		-	-	#DIV/0!
-	2,856	3,343	4300 Utility Services	-		-	-	#DIV/0!
-	-	-	4350 In Kind Utilities	-		-	-	100
-	812	3,561	4400 Other Purchased Services	-		-	-	#DIV/0!
-	2,164	89,653	4500 Supplies, Materials, and Media	-		-	-	#DIV/0!
-	-	-	4900 Other Expenses	-		-	-	#DIV/0!
-	9,382	97,108	Subtotal - Other	-	-	-	-	-
-	5,079	983	5100 Equipment	-		-	-	#DIV/0!
\$ -	\$ 269,668	\$ 506,809	Totals	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Function: First contact for support of KPBSD school. Compliance in meeting State and Federal assessment and reporting requirements.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 82 Schools and Compliance

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
FTE's Included In Current Budget						
-	1.00	1.15	Director	-	-	-
-	-	-	Teacher (Includes Quest)	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	1.00	1.15	Certificated Subtotal	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse ***	-	-	-
-	1.00	1.00	Support	-	-	-
-	-	-	Custodian	-	-	-
-	1.00	1.00	Non-Certificated Subtotal	-	-	-
-	2.00	2.15	Total	-	-	-

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

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*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 83 Districtwide Service

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ (12,831)	\$ 93,459	\$ 54,576	3100 Certificated Salaries	\$ (307,512)	\$ 677,043	\$ (313,982)	(991,025)	(146)
216,576	225,075	240,375	3200 Non-Certificated Salaries	(310,439)	104,919	(54,627)	(159,546)	(152)
8,901,710	10,909,049	10,969,820	3500 Employee Benefits	7,283,209	9,084,789	2,679,735	(6,405,054)	(71)
1,201,858	1,251,637	1,251,637	3631 Worker Compensation	1,251,637	1,570,859	1,713,231	142,372	9
<u>10,307,313</u>	<u>12,479,220</u>	<u>12,516,408</u>	Subtotal - Personnel Services	<u>7,916,895</u>	<u>11,437,610</u>	<u>4,024,357</u>	<u>(7,413,253)</u>	(65)
-	626	-	4200 Staff Travel	-	-	-	-	-
35,000	-	-	4250 Student Travel	145,000	-	-	-	100
-	-	-	4300 Utility Services	-	-	-	-	-
73,109	74,070	73,108	4350 In Kind Utilities	90,000	80,000	81,600	1,600	-
6,639,845	6,784,425	6,825,115	4400 Other Purchased Services	7,220,441	6,468,466	7,130,113	661,647	10
552,221	707,675	-	4450 Insurance and Bond Premiums	1,017,712	1,560,419	2,111,369	550,950	35
366	-	-	4500 Supplies, Materials, and Media	-	-	-	-	-
<u>(149,583)</u>	<u>(137,186)</u>	<u>(125,435)</u>	4900 Other Expenses	<u>20,000</u>	<u>20,000</u>	<u>18,000</u>	<u>(2,000)</u>	(10)
<u>7,150,958</u>	<u>7,429,610</u>	<u>6,772,788</u>	Subtotal - Other	<u>8,493,153</u>	<u>8,128,885</u>	<u>9,341,082</u>	<u>1,212,197</u>	15
-	-	-	5100 Equipment	-	-	527,051	527,051	-
<u>750,000</u>	<u>864,420</u>	<u>695,000</u>	5500 Transfer to Other Fund	<u>550,000</u>	<u>695,000</u>	<u>695,000</u>	-	-
<u>\$ 18,208,271</u>	<u>\$ 20,773,250</u>	<u>\$ 19,984,196</u>	Totals	<u>\$ 16,960,048</u>	<u>\$ 20,261,495</u>	<u>\$ 14,587,490</u>	<u>\$ (5,674,005)</u>	(28)

This budget includes in-kind services provided by the Kenai Peninsula Borough for maintenance of school sites as well as utility costs and custodial services for the District's share of the Kenai Peninsula Borough administration building. Some funds are budgeted in this department to cover negotiated leave. Additionally, expenditures for TRS and PERS On-Behalf payments are budgeted in this location.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
 Location: 83 Districtwide Service

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
FTE's Included In Current Budget						
-	-	-	Coordinator	-	-	-
-	-	-	Teacher (Includes Quest)	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse ***	-	-	-
4.00	4.00	4.00	Support	-	4.00	4.00
-	-	-	Custodian	-	-	-
4.00	4.00	4.00	Non-Certificated Subtotal	-	4.00	4.00
4.00	4.00	4.00	Total	-	4.00	4.00

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: **84 Curriculum**

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 342,050	\$ 289,137	\$ 403,134	3100 Certificated Salaries	\$ 25,000	\$ 25,000	\$ 25,000	-	-
38,325	3,494	801	3200 Non-Certificated Salaries	10,000	10,000	10,000	-	-
151,592	114,594	164,147	3500 Employee Benefits	2,678	2,678	2,678	-	-
531,967	407,225	568,082	Subtotal - Personnel Services	37,678	37,678	37,678	-	-
487,776	4,433	3,891	4100 Professional and Technical Services	25,000	10,000	10,000	-	-
24,734	7,911	710	4200 Staff Travel	56,975	38,975	14,475	(24,500)	(63)
3,288	2,823	3,055	4300 Utility Services	4,000	-	-	-	-
125	147	58	4400 Other Purchased Services	2,400	150	150	-	-
343,131	472,053	433,868	4500 Supplies, Materials, and Media	783,373	1,133,592	673,400	(460,192)	(41)
495	2,033	1,554	4900 Other Expenses	6,995	6,495	495	(6,000)	(92)
859,549	489,400	443,136	Subtotal - Other	878,743	1,189,212	698,520	(490,692)	(41)
-	-	-	5100 Equipment	-	-	-	-	-
\$ 1,391,516	\$ 896,625	\$ 1,011,218	Location Totals	\$ 916,421	\$ 1,226,890	\$ 736,198	\$ (490,692)	(40)

Function: The Curriculum Department develops an enriched, rigorous, and meaningful curriculum that will prepare all students for a successful future by including all stakeholders in the process and by selecting research based programs. The Elementary Education Department will use data to cultivate a culture of continuous improvement, thereby ensuring that the needs of all students and the goals of the District are met.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 84 Curriculum

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
FTE's Included In Current Budget						
0.75	1.00	1.00	Director	1.00	-	-
-	-	-	Coordinator	-	-	-
3.50	2.50	2.50	Teacher (Includes Quest)	-	-	-
0.50	0.50	0.50	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>4.75</u>	<u>4.00</u>	<u>4.00</u>	Certificated Subtotal	<u>1.00</u>	<u>-</u>	<u>-</u>
-	-	-	Nurse ***	-	-	-
0.50	-	-	Support	-	-	-
<u>0.50</u>	<u>-</u>	<u>-</u>	Non-Certificated Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
<u>5.25</u>	<u>4.00</u>	<u>4.00</u>	Total	<u>1.00</u>	<u>-</u>	<u>-</u>

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 85 Secondary Education

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 305,814	\$ 500,968	\$ 258,029	3100 Certificated Salaries	\$ 375,937	\$ 298,993	\$ 296,023	(2,970)	(1)
84,328	94,700	12,528	3200 Non-Certificated Salaries	63,025	57,096	55,767	(1,329)	(2)
167,676	277,939	116,162	3500 Employee Benefits	202,333	175,308	172,285	(3,023)	(2)
557,818	873,607	386,719	Subtotal - Personnel Services	641,295	531,397	524,075	(7,322)	(1)
-	175	295	4100 Professional and Technical Services	-	-	-	-	-
11,074	16,784	2,562	4200 Staff Travel	46,734	46,734	46,734	-	-
3,227	5,010	-	4250 Student Travel	2,500	2,500	2,500	-	-
3,335	3,913	489	4300 Utility Services	10,012	10,012	9,650	(362)	(4)
5,862	5,003	93	4400 Other Purchased Services	32,850	14,126	32,850	18,724	133
49,719	22,196	33,454	4500 Supplies, Materials, and Media	175,976	160,079	74,720	(85,359)	(53)
61	-	170	4900 Other Expenses	6,500	6,500	6,500	-	-
73,278	53,081	37,063	Subtotal - Other	274,572	239,951	172,954	(66,997)	(28)
1,899	-	896	5100 Equipment	-	1,946	-	(1,946)	-
\$ 632,995	\$ 926,688	\$ 424,678	Location Totals	\$ 915,867	\$ 773,294	\$ 697,029	\$ (76,265)	(10)

Function: The Innovation & Strategic Planning Department advances the district's five-year strategic plan, with a focus on facilitating, developing and implementing Personalized Learning throughout the school district in order to prepare students for Career, College, and Life, by providing rigorous, relevant and responsive learning environments. Additionally, it develops, implements and manages programs such as the distance learning and homeschool programs, Tech Prep, Work Force Development, and Career and

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 85 Secondary Education

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
FTE's Included In Current Budget						
1.00	1.00	-	Director	1.00	1.00	1.00
-	-	-	Coordinator	0.15	0.15	0.15
1.50	1.50	1.50	Teacher (Includes Quest)	1.50	1.50	1.50
-	2.80	1.10	Specialist*	1.10	0.80	0.80
-	-	-	Special Ed Teacher**	-	-	-
<u>2.50</u>	<u>5.30</u>	<u>2.60</u>	Certificated Subtotal	<u>3.75</u>	<u>3.45</u>	<u>3.45</u>
-	-	-	Nurse ***	-	-	-
<u>2.27</u>	<u>2.24</u>	<u>-</u>	Support	<u>1.00</u>	<u>1.20</u>	<u>1.20</u>
<u>2.27</u>	<u>2.24</u>	<u>-</u>	Non-Certificated Subtotal	<u>1.00</u>	<u>1.20</u>	<u>1.20</u>
<u><u>4.77</u></u>	<u><u>7.54</u></u>	<u><u>2.60</u></u>	Total	<u><u>4.75</u></u>	<u><u>4.65</u></u>	<u><u>4.65</u></u>

* "Specialists" as defined in the Alaska DEED Chart of Accounts includes: Guidance Counselors, Librarians, Psychologists, Speech Therapists, Occupational Therapists, Physical Therapists and Hearing Specialists who are also certificated employees.

** "Special Ed Teachers" refers to all other certificated special ed teachers not listed as specialists.

*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 86 Elementary Education

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 233,033	\$ 157,664	\$ 134,588	3100 Certificated Salaries	\$ 418,712	\$ 361,202	\$ 264,324	(96,878)	(27)
131,171	59,428	49,209	3200 Non-Certificated Salaries	45,479	45,467	27,137	(18,330)	(40)
155,421	80,497	69,303	3500 Employee Benefits	248,335	185,728	122,007	(63,721)	(34)
519,625	297,589	253,100	Subtotal - Personnel Services	712,526	592,397	413,468	(178,929)	(30)
(550)	39,755	3,000	4100 Professional and Technical Services	-	16,320	3,000	(13,320)	(82)
33,215	6,850	366	4200 Staff Travel	-	18,000	15,300	(2,700)	(15)
394	-	-	4250 Student Travel	-	-	-	-	-
3,522	2,969	4,639	4300 Utility Services	31	4,031	716	(3,315)	(82)
-	-	5,266	4350 Energy	-	-	-	-	-
34,243	171	1,469	4400 Other Purchased Services	-	2,250	620	(1,630)	(72)
44,502	98,938	7,574	4500 Supplies, Materials, and Media	53,666	71,471	79,691	8,220	12
3,039	1,132	618	4900 Other Expenses	-	1,100	6,000	4,900	445
118,365	149,815	22,932	Subtotal - Other	53,697	113,172	105,327	(7,845)	(7)
-	4,548	5,537	5100 Equipment	-	2,100	-	(2,100)	(100)
\$ 637,990	\$ 451,952	\$ 281,569	Location Totals	\$ 766,223	\$ 707,669	\$ 518,795	\$ (188,874)	(27)

Function: Effectively and efficiently manages federal education dollars that provide supports to targeted students, staff, schools and parents aligned with KPBSD goals and in compliance with KPBSD policies, federal regulation and state statutes.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 86 Elementary Education

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
FTE's Included In Current Budget						
1.00	0.75	0.75	Director	1.00	2.00	2.00
-	-	-	Teacher (Includes Quest)	2.50	2.10	2.10
0.80	-	-	Specialist*	0.50	-	-
-	-	-	Special Ed Teacher**	-	-	-
1.80	0.75	0.75	Certificated Subtotal	4.00	4.10	4.10
-	-	-	Aide	-	-	-
2.30	0.70	0.70	Support	0.70	0.70	0.70
-	-	0.06	Custodian	0.06	0.06	0.06
2.30	0.70	0.76	Non-Certificated Subtotal	0.76	0.76	0.76
4.10	1.45	1.51	Total	4.76	4.86	4.86

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 87 Nursing Service

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	-	-
179,638	268,249	358,488	3200 Non-Certificated Salaries	304,500	179,568	284,076	104,508	58
85,957	188,400	221,421	3500 Employee Benefits	252,792	206,026	271,286	65,260	32
265,595	456,649	579,909	Subtotal - Personnel Services	557,292	385,594	555,362	169,768	44
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
27,213	23,913	4,644	4200 Staff Travel	36,100	36,100	36,100	-	-
224	210	150	4300 Utility Services	810	810	803	(7)	(1)
766	1,385	432	4400 Other Purchased Services	2,200	2,200	2,200	-	-
23,960	32,818	19,148	4500 Supplies, Materials, and Media	24,000	24,000	24,000	-	-
5,215	375	4,933	4900 Other Expenses	6,500	6,500	6,500	-	-
57,378	58,701	29,307	Subtotal - Other	69,610	69,610	69,603	(7)	(0)
7,155	1,198	113	5100 Equipment	-	6,272	-	(6,272)	(100)
\$ 330,128	\$ 516,548	\$ 609,329	Function Totals	\$ 626,902	\$ 461,476	\$ 624,965	\$ 163,489	35

Nursing Services provides for on-site school nursing and program management for the entire Kenai Peninsula Borough School District's traditional schools, charter schools, and alternative schools. The amount of nurse time for each school is determined by a Board-generated formula with additional consideration of the individual building's specific medical needs. In order to provide the most comprehensive services, several nurses travel between multiple sites. This office maintains current nursing standing orders, a departmental procedure manual, conducts nursing inservices, provides continuing education and inservice hours, stocks a variety of supplies e.g. TB serum and those related to the Medic First Aid® training, and creates or maintains additional programmatic resources as required. In addition, Health Services is responsible for executing the role of Blood borne Pathogen (BBP) Exposure Control Officer and implementing the BBP Exposure Control Plan. This OSHA mandated safety program incorporates all staff districtwide in accordance with OSHA regulations.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 87 Nursing Service

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
3.44	4.86	4.83	Nurse***	4.83	5.73	5.73
1.00	1.00	1.00	Support	1.00	1.00	1.00
4.44	5.86	5.83	Non-Certificated Subtotal	5.83	6.73	6.73
4.44	5.86	5.83	Total	5.83	6.73	6.73

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 88 Communications/Relations

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ -	\$ 120,652	\$ 124,540	3200 Non-Certificated Salaries	\$ 119,495	\$ 118,900	\$ 121,278	2,378	2
-	59,890	63,489	3500 Employee Benefits	63,810	63,223	64,241	1,018	2
-	180,542	188,029	Subtotal - Personnel Services	183,305	182,123	185,519	3,396	2
-	-	2,290	4100 Professional and Technical Services	-	-	-	-	-
-	4,726	82	4200 Staff Travel	8,000	8,000	8,000	-	-
-	2,846	3,208	4300 Utility Services	-	-	-	-	-
-	749	5,270	4400 Other Purchased Services	1,000	1,000	1,000	-	-
-	2,775	1,995	4500 Supplies, Materials, and Media	10,000	10,000	10,000	-	-
-	2,444	1,121	4900 Other Expenses	3,500	3,500	3,500	-	-
-	13,540	13,966	Subtotal - Other	22,500	22,500	22,500	-	-
-	1,090	-	5100 Equipment	-	-	-	-	-
\$ -	\$ 195,172	\$ 201,995	Function Totals	\$ 205,805	\$ 204,623	\$ 208,019	\$ 3,396	2

Function: Is the spokesperson for the district, responsible for media relations, digital platform stories, district social media, internal and external communications in times of crisis communication, and communicating data, school, and district stories through written, print, visual, and multi-media platforms. This position works with directly with the Superintendent, Senior Management and Leadership Team to analyze, recommend, and implement communication goals related to the strategic plan and issues in the district, including production of the KPBSD Annual Report. The Board of Education Recognition Committee and Information Committee are connected with this function, and this position oversees school social media, the KPBSD Key Communicators, and works with elected officials to communicate and advocate for budget and education related legislative bills.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
 Location: **88 Communications/Relations**

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
<u>FTE's Included In Current Budget</u>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
-	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse***	-	-	-
-	-	-	Support	-	-	-
-	1.00	1.00	Non-Certificated Subtotal	1.00	1.00	1.00
-	1.00	1.00	Total	1.00	1.00	1.00

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 96 Unallocated

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ 253,208	\$ 196,780	\$ 2,149,167	\$ 1,952,387	992
-	-	-	3200 Non-Certificated Salaries	-	-	1,018,513	1,018,513	-
-	-	-	3500 Employee Benefits	32,563	760	1,710,323	1,709,563	224,943
-	-	-	Subtotal - Personnel Services	285,771	197,540	4,878,003	4,680,463	2,369
-	-	-	4350 Energy	-	-	-	-	-
-	-	-	4400 Other Purchased Services	-	-	-	-	-
-	-	-	4500 Supplies, Materials, and Media	-	1,125	1,433	308	-
-	-	-	4900 Other Expenses	-	-	-	-	-
-	-	-	Subtotal - Other	-	1,125	1,433	308	-
-	-	-	5100 Equipment	-	-	-	-	-
\$ -	\$ -	\$ -	Location Totals	\$ 285,771	\$ 198,665	\$ 4,879,436	\$ 4,680,771	2,356
<u>\$ 140,221,259</u>	<u>\$ 143,112,457</u>	<u>\$ 141,877,473</u>	Fund Totals	<u>\$ 134,081,112</u>	<u>\$ 134,960,742</u>	<u>\$ 137,935,408</u>	<u>\$ 2,974,666</u>	2

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 96 Unallocated

Date: 02/07/22

2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
FTE's Included In Current Budget						
-	-	-	Administrator	-	-	-
4.50	3.00	1.80	Teacher (Includes Quest)	4.00	5.00	5.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
4.50	3.00	1.80	Certificated Subtotal	4.00	5.00	5.00
-	-	-	Special Ed Aide	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
-	-	-	Support	-	-	-
-	-	-	Custodian	-	-	-
-	-	-	Non-Certificated Subtotal	-	-	-
4.50	3.00	1.80	Total	4.00	5.00	5.00

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SPECIAL REVENUE FUNDS

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022- 2023 Budget
Food Service

2018-19 Actual	2019-20 Actual	2020-21 Actual	Object Code	Account Description	2021-22 Budget	2022-23 Budget	2023-24 Projected	2024-25 Projected	2025-26 Projected
<u>Revenue</u>									
\$ 679,755	\$ 562,845	\$ 52,802	0020	Type A Lunch-Student	\$ 675,000	\$ 675,000	\$ 675,000	\$ 675,000	\$ 675,000
621	-	-	0040	Other Local Revenue	-	-	-	-	-
2,292,763	2,335,726	2,749,395	0150	Intergovernmental Federal	3,009,820	2,663,997	2,717,277	2,771,622	2,827,055
186,737	161,616	161,568	0162	USDA	150,000	150,000	150,000	150,000	150,000
<u>3,159,876</u>	<u>3,060,187</u>	<u>2,963,765</u>		Total Revenue	<u>3,834,820</u>	<u>3,488,997</u>	<u>3,542,277</u>	<u>3,596,622</u>	<u>3,652,055</u>
<u>Other Financing Sources</u>									
750,000	864,420	550,000	0250	Transfer From Other Funds	550,000	550,000	550,000	550,000	550,000
<u>3,909,876</u>	<u>3,924,607</u>	<u>3,513,765</u>		Total Revenue & Other Financing Sources	<u>4,384,820</u>	<u>4,038,997</u>	<u>4,092,277</u>	<u>4,146,622</u>	<u>4,202,055</u>
<u>Expenditure</u>									
1,362,355	1,380,691	1,332,546	3200	Non-Certificated Salaries	1,442,987	1,467,876	1,497,234	1,527,178	1,557,722
1,005,909	961,244	1,003,071	3500	Employee Benefits	1,050,138	1,063,642	1,084,915	1,106,613	1,128,745
<u>2,368,264</u>	<u>2,341,935</u>	<u>2,335,617</u>		Subtotal - Personnel Services	<u>2,493,125</u>	<u>2,531,518</u>	<u>2,582,148</u>	<u>2,633,791</u>	<u>2,686,467</u>
-	-	1,260	4100	Professional and Technical Services	-	-	-	-	-
4,680	4,262	1,336	4200	Staff Travel	6,500	6,500	6,630	6,763	6,898
1,753	1,702	1,657	4300	Utility Services	2,100	2,100	2,142	2,185	2,229
21,527	35,429	31,150	4400	Other Purchased Services	31,167	29,200	29,784	30,380	30,987
1,193,173	1,525,864	1,073,464	4500	Supplies, Materials, and Media	1,974,481	1,651,402	1,684,430	1,718,119	1,752,481
4,826	1,074	4,666	4900	Other Expenses	2,833	5,600	-	-	-
<u>1,225,959</u>	<u>1,568,331</u>	<u>1,113,533</u>		Subtotal - Other	<u>2,017,081</u>	<u>1,694,802</u>	<u>1,722,986</u>	<u>1,757,446</u>	<u>1,792,595</u>
<u>2,581</u>	<u>3,242</u>	<u>38,005</u>	5100	Equipment	<u>73,740</u>	<u>8,568</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,596,804</u>	<u>3,913,508</u>	<u>3,487,155</u>		Fund Total	<u>4,583,946</u>	<u>4,234,888</u>	<u>4,305,134</u>	<u>4,391,237</u>	<u>4,479,062</u>
313,072	11,099	26,610		Excess (Deficiency) of Revenues over Expenditures	(199,126)	(195,891)	(212,857)	(244,615)	(277,007)
<u>782,174</u>	<u>1,095,246</u>	<u>1,106,345</u>		Fund Balance, Beginning of Year	<u>1,132,955</u>	<u>933,829</u>	<u>737,938</u>	<u>525,081</u>	<u>280,466</u>
<u>\$ 1,095,246</u>	<u>\$ 1,106,345</u>	<u>\$ 1,132,955</u>		Fund Balance, End of Year	<u>\$ 933,829</u>	<u>\$ 737,938</u>	<u>\$ 525,081</u>	<u>\$ 280,466</u>	<u>\$ 3,459</u>

Over seventy-five dedicated Student Nutrition Services employees located throughout 30 schools provide over 3800 nutritious meals daily. These meals meet the established USDA nutrient guidelines as a nutritional support for the classroom, The USDA breakfast provides one-quarter on the recommended daily allowance and the USDA lunch provides one-third.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget
Student Transportation

2018-19 Actual	2019-20 Actual	2020-21 Actual	Object Code	Account Description	2021-22 Budget	2022-23 Budget	2023-24 Projected	2024-25 Projected	2025-26 Projected
<u>Revenue</u>									
\$ 7,996,818	\$ 7,801,442	\$ 6,078,294	0050	State	7,208,430	7,404,564	8,070,813	8,151,521	8,233,036
<u>Other Financing Sources</u>									
-	-	-	0250	Transfer From Other Funds	-	-	-	-	-
7,996,818	7,801,442	6,078,294		Total Revenue & Other Financing Sources	7,208,430	7,404,564	8,070,813	8,151,521	8,233,036
<u>Expenditure</u>									
55,872	63,864	86,533	3200	Non-Certificated Salaries	100,390	91,114	92,936	94,795	96,691
37,405	41,280	74,191	3500	Employee Benefits	82,383	83,219	84,883	86,581	88,313
93,277	105,144	160,724		Subtotal - Personnel Service	182,773	174,333	177,820	181,376	185,004
-	-	-	4100	Professional and Technical Services	604	-	-	-	-
2,503	1,480	2,051	4200	Staff Travel	3,650	4,000	4,080	4,162	4,245
1,969	7,553	4,363	4300	Utility Services	1,950	1,500	1,530	1,561	1,592
7,859,496	7,862,857	6,261,451	4400	Other Purchased Services	7,758,694	7,848,257	8,005,222	8,165,327	8,328,633
6,754	7,460	7,345	4500	Supplies, Materials, and Media	1,800	8,300	8,466	8,635	8,808
36	-	-	4900	Other Expenses	300	300	306	312	318
7,870,758	7,879,350	6,275,210		Subtotal - Other	7,766,998	7,862,357	8,019,604	8,179,996	8,343,596
909	601	-	5100	Equipment	-	-	-	-	-
7,964,944	7,985,095	6,435,934		Fund Total	7,949,771	8,036,690	8,197,424	8,361,372	8,528,600
31,874	(183,653)	(357,640)		Excess (Deficiency) of Revenues over Expenditures	(741,341)	(632,126)	(126,611)	(209,851)	(295,564)
1,333,379	1,365,253	1,181,600		Fund Balance, Beginning of Year	823,960	82,619	(549,507)	(676,118)	(885,969)
\$ 1,365,253	\$ 1,181,600	\$ 823,960		Fund Balance, End of Year	\$ 82,619	\$ (549,507)	\$ (676,118)	\$ (885,969)	\$ (1,181,533)

Student Transportation programs provide for transporting students to and from school.

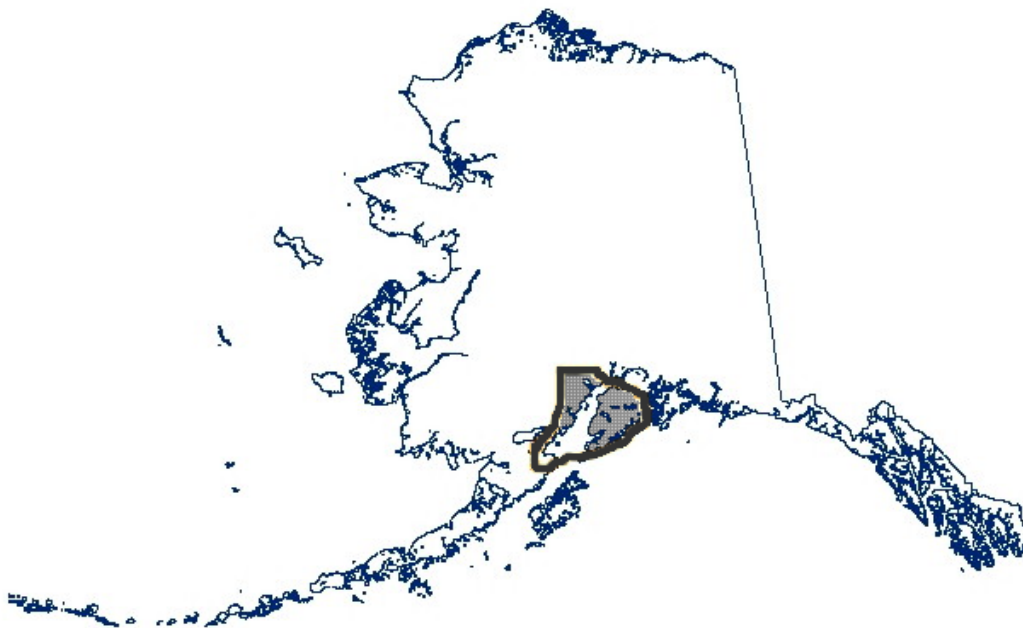
KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2022 - 2023 Budget

**Special Revenue Expenditures - Other
with Comparative Totals for Prior Years**

2018-19 Actual	2019-20 Actual	2020-21 Actual	Fund	Fund Description	2021-22 Budget	Proposed 2022-23 Budget	Change
\$ 10,000	\$ -	\$ -	382	Alaska Child Trust	\$ -	\$ -	\$ -
-	-	931,350	385	Alaska Energy Authority	-	-	-
1,673	1,740	1,558	235	Artists in Schools	1,558	1,558	-
6,115	6,115	11,542	240	Broadband Assistance Grant	11,542	11,542	-
277,351	223,039	278,422	265	Carl Perkins	278,422	278,422	-
71,736	53,373	34,404	372	Community Theater	35,000	35,000	-
-	-	1,764,283	282	Coronavirus Aid, Recovery and Economic Security Act - Kenai	-	-	-
-	-	2,295,953	280	Coronavirus Aid, Recovery and Economic Security Act Elementary	-	-	-
356,645	146,972	149,597	371	Corporate Grants	175,000	175,000	-
-	10,853	195,445	270	COVID-19, Contact Tracing	-	-	-
-	-	11,760	271	Department of Health and Social Services	1,324,982	-	(1,324,982)
-	3,059	5,086	378	Department of Labor	5,086	5,086	-
-	115,819	141,914	215	Early Learning	141,914	141,914	-
128,912	267,668	131,388	375	Equipment Replacement	3,351,391	3,051,391	(300,000)
145,344	143,300	140,062	255	Fresh Fruit and Vegetable Program	140,062	142,300	2,238
50,388	45,989	42,087	263	Governor's Alternative Schools	51,500	52,350	850
2,740	-	-	275	Marine/Aquatic Education	-	-	-
20,000	20,000	24,212	300	McKinney/Vento Homeless	25,000	25,000	-
14,555	15,749	14,800	281	Migrant Education	14,800	14,800	-
3,870,270	4,597,390	4,674,189	260	NCLB	4,675,000	4,675,000	-
9,944	5,620	11,853	255	NSLP - Equipment	-	-	-
225	14,619	9,695	255	Nutritional Alaskan Foods	-	-	-
293,776	60,162	-	290	Project Aware	-	-	-
8,286	-	-	237	Safe Children's Act	-	-	-
16,243	21,334	1,273	201	Staff Development Grants	1,468	1,770	302
-	7,500	8,447	238	Substance & Addiction	8,500	8,500	-
54,239	27,333	17,787	292	Suicide Awareness Pre & Postvention	27,000	27,000	-
16,534	10,135	3,434	298	Title I-D, Delinquent	7,500	7,500	-
-	60,159	62,488	291	Title I-D, Neglected and Delinquent	60,000	60,000	-
444,817	399,754	434,785	350	Title VI, Indian Education	445,000	445,000	-
2,726,898	1,519,698	1,689,772	266	Title VI-B	1,750,000	1,750,000	-
492	2,679	-	386	University of Alaska, Future Educators	-	-	-
13,628	33,473	45,123	272	Upward Bound	56,500	56,500	-
73,776	110,150	113,455	284	Youth in Detention	113,455	133,455	20,000
16,500	-	-	293	Youth Risk Behavior Survey	-	-	-
<u>\$ 8,631,087</u>	<u>\$ 7,923,682</u>	<u>\$ 13,246,164</u>			<u>\$ 12,700,680</u>	<u>\$ 11,099,088</u>	<u>\$ (1,601,592)</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT



INFORMATIONAL SECTION

Introduced by:	Mayor
Date:	05/03/22
Hearings:	05/17/22 & 06/07/22
Action:	Postponed as Amended to 06/07/22
Vote:	8 Yes, 0 No, 1 Absent
Date:	06/07/22
Action:	Enacted as Amended
Vote:	6 Yes, 0 No, 3 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2022-19**

AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2023

WHEREAS, Alaska Statute 29.35.100 and KPB 05.04.020 require that the mayor present a budget proposal to the assembly for the next fiscal year during or prior to the eighth week preceding the first day of the fiscal year; and

WHEREAS, the assembly is empowered with making appropriations for the General Fund, the Special Revenue Funds, the Debt Service Funds, the Capital Projects Funds, the Enterprise Funds, the Internal Service Funds of the borough, setting the Salary Range Schedule for Appendix A Personnel and fee schedule;

NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

SECTION 1. That \$95,022,741 is appropriated in the General Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023 as follows:

General Government Operations	\$20,534,664
Transfer to School District for Operations and In-kind Services	52,564,284
Transfer to School Debt Service	3,498,733
Transfer to Special Revenue Funds:	
Solid Waste	10,578,990
Post-Secondary Education	892,732
911 Communications Fund	150,000
Eastern Peninsula Highway Emergency Service Area	178,338
Transfer to Capital Projects Funds:	
School Revenue	5,250,000
General Government	500,000
Nikiski Fire Service Area – PILT	175,000
Bear Creek Fire Service Area – PILT	175,000
Central Emergency Service Area – PILT	175,000
Western Emergency Service Area – PILT	175,000
Kachemak Emergency Service Area – PILT	175,000

SECTION 2. The following is appropriated to the School Fund from local sources for operations purposes and in-kind services:

A. Local Effort	\$39,741,388
B. Maintenance	8,683,359
C. School District Utilities	81,600
D. School District Insurance	3,824,600
E. School District Audit	100,773
F. Custodial Services	<u>132,564</u>
Total Local Contribution per AS 14.17.410	<u>\$52,564,284</u>

SECTION 3. Disbursements from Section 2 item (A) shall be made monthly, and only as needed to supplement other revenues available and received by the school district to fund the operations portion of the school district budget. Any available balance remaining at the end of the fiscal year shall then be disbursed to the school district, provided that the total amount disbursed shall not exceed the amount allowed under AS 14.17.410 as determined after actual enrollment numbers are known.

SECTION 4. That the appropriations for the Special Revenue Funds for the fiscal year beginning July 1, 2022 and ending June 30, 2023 are as follows:

Nikiski Fire Service Area	\$6,094,148
Bear Creek Fire Service Area	1,029,706
Western Emergency Service Area	2,389,669
Central Emergency Service Area	12,183,752
Central Peninsula Emergency Medical Service Area	7,346
Kachemak Emergency Service Area	2,194,203
Eastern Peninsula Highway Emergency Area	344,070
Seward Bear Creek Flood Service Area	473,746
911 Communications	4,376,985
Kenai Peninsula Borough Road Service Area	9,648,338
Engineer's Estimate Fund	12,300
North Peninsula Recreation Service Area	3,035,671
Seldovia Recreational Service Area	64,239
Post-Secondary Education	892,732
Land Trust	3,526,780
Nikiski Senior Service Area	345,219
Solid Waste	11,316,062
Central Kenai Peninsula Hospital Service Area	9,792,639
South Kenai Peninsula Hospital Service Area (Prior Debt Fund 601)	2,216,719
South Kenai Peninsula Hospital Service Area (Operations Fund 602)	2,327,079

SECTION 5. That \$3,498,733 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

SECTION 6. That \$571,563 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

SECTION 7. That \$84,323 is appropriated in the Bear Creek Fire Service Area Debt Service Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

SECTION 8. That \$9,275,924 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

SECTION 9. That \$2,216,719 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

SECTION 10. That \$1,061,250 is appropriated in the Solid Waste Service Area Debt Service Fund for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

SECTION 11. That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2022 and ending June 30, 2023 are as follows:

School Revenue	\$5,250,000
General Government	887,702
911 Communications	129,652
Solid Waste	630,000
Service Areas:	
Nikiski Fire	390,000
Bear Creek Fire	442,500
Western Emergency Service Area	345,000
Central Emergency Services	1,525,000
Kachemak Emergency Service Area	662,500
North Peninsula Recreation	779,000
Road Service Area	2,565,550
South Kenai Peninsula Hospital	2,356,136

SECTION 12. That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2022 and ending June 30, 2023 are as follows:

Insurance and Litigation	\$6,013,594
Health Insurance Reserve	9,191,940
Equipment Replacement	650,000

SECTION 13. That the FY2023 budget of the Kenai Peninsula Borough, as submitted to the assembly on May 3, 2022, is incorporated as a part of this ordinance to establish the appropriations assigned to the various departments and accounts and the positions authorized therein.

SECTION 14. That funds reserved for outstanding encumbrances as of June 30, 2022 are reappropriated for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

SECTION 15. That the fee schedule presented in the budget document is approved.

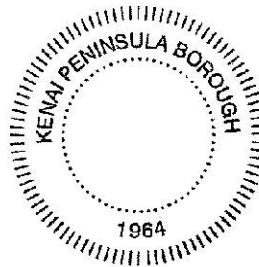
SECTION 16. That this ordinance takes effect at 12:01 a.m. on July 1, 2022.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 7TH DAY OF JUNE, 2022.


Brent Johnson, Assembly President

ATTEST:


John Blankenship, MMC, Borough Clerk



05/17/22 Vote on motion to postpone to 06/07/22 as amended:

Yes: Bjorkman, Chesley, Cox, Derkevorkian, Ecklund, Elam, Tupper, Johnson

No: None

Absent: Hibbert

06/07/22 Vote on motion to enact as amended:

Yes: Bjorkman, Ecklund, Elam, Hibbert, Tupper, Johnson

No: None

Absent: Chesley, Cox, Derkevorkian

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

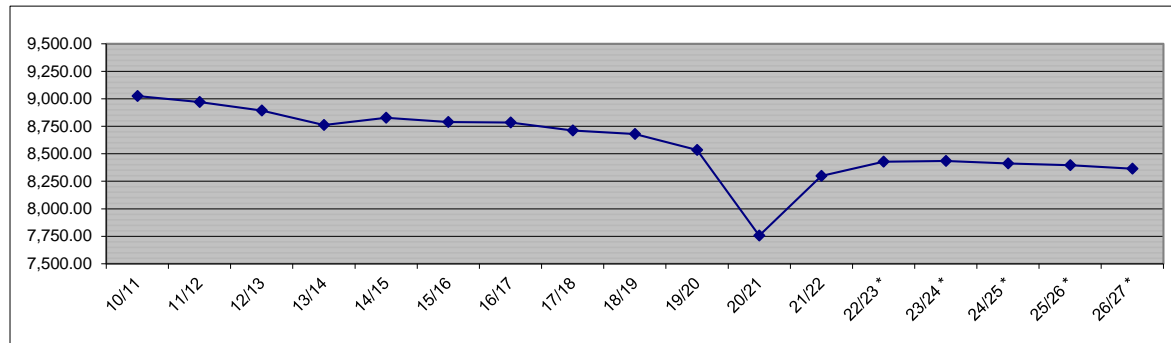
2022-2023 Budget FY11 - FY22 Enrollment History and FY23-FY27 Enrollment Projections

Student enrollment projections are the key factor in budget development. These projections determine or influence many of the financial estimates that go into the budget. Staff allocations are based upon predicted Pupil Teacher Ratio (PTR) calculations. Instructional supply and material budgets are based upon predicted enrollment. Long term facility planning is also dependent upon these estimates.

The Kenai Peninsula Borough School District completes the enrollment projections annually in the central office. There are four separate inputs to the process:

- 1) building administrators prepare an initial projection; 2) a straight line projection is prepared to show the numbers of students moving forward by grade;
- 3) the cohort survival method forecasts future enrollment from historic trends; and 4) a subjective analysis is performed to account for any changes to the economic base, transition of private school children into high school, and other potential anomalies.

Year	PreSch	K	1	2	3	4	5	6	7	8	9	10	11	12	Enroll	Growth
10/11	6.90	681.79	665.85	656.65	666.70	657.40	629.65	706.24	696.60	727.03	695.31	723.72	746.94	764.28	9,025.06	-1.31%
11/12	27.57	663.65	653.35	664.45	658.70	655.60	672.35	634.32	708.19	693.46	726.80	685.81	703.10	822.22	8,969.57	-0.61%
12/13	22.99	691.25	661.95	651.30	688.10	687.15	660.45	674.45	630.95	722.45	701.35	731.90	664.75	703.02	8,892.06	-0.86%
13/14	21.92	691.15	667.15	659.80	644.10	661.80	669.95	650.05	671.19	636.41	696.30	682.86	731.84	676.00	8,760.52	-1.48%
14/15	21.92	698.29	691.70	675.45	664.16	642.55	678.01	693.20	654.60	682.01	639.16	685.71	669.90	731.21	8,827.87	0.77%
15/16	28.13	662.45	696.85	688.74	688.70	673.60	655.20	680.01	676.50	667.00	674.75	624.76	681.65	689.26	8,787.60	-0.46%
16/17	26.91	669.04	680.74	706.70	681.60	691.20	683.80	666.40	679.24	680.09	659.65	660.35	611.06	688.05	8,784.83	-0.03%
17/18	35.35	688.50	656.85	670.20	688.90	691.95	692.58	698.50	648.00	662.25	663.75	657.45	646.55	610.90	8,711.73	-0.83%
18/19	28.35	635.63	689.31	642.40	691.80	705.80	677.25	700.81	674.69	641.22	643.60	666.65	653.13	629.64	8,680.28	-0.36%
19/20	29.26	632.45	614.10	672.60	640.50	677.90	712.65	667.45	680.40	668.30	630.10	626.55	658.20	624.58	8,535.04	-1.67%
20/21	17.95	582.90	552.40	546.60	593.71	566.70	608.30	665.10	589.80	641.20	653.05	591.70	569.73	576.77	7,755.91	-9.13%
21/22	18.29	625.15	623.70	607.85	611.50	658.60	628.25	663.00	702.05	639.45	659.70	678.36	589.76	592.81	8,298.47	7.00%
22/23 *	0	621.00	645.00	625.00	616.00	629.00	650.00	645.00	662.00	704.00	650.00	672.00	689.00	621.00	8,429.00	1.57%
23/24 *	0	592.00	629.00	646.00	621.00	620.00	629.00	648.00	659.00	664.00	671.00	647.00	687.00	721.00	8,434.00	0.06%
24/25 *	0	617.00	600.00	630.00	642.00	625.00	620.00	628.00	662.00	661.00	677.00	674.00	666.00	711.00	8,413.00	-0.25%
25/26 *	0	612.00	625.00	600.00	626.00	646.00	625.00	623.00	642.00	664.00	671.00	680.00	693.00	690.00	8,397.00	-0.19%
26/27 *	0	609.00	620.00	626.00	596.00	630.00	646.00	622.00	637.00	644.00	645.00	674.00	699.00	717.00	8,365.00	-0.38%



* Pre-school numbers are not projected since they are not funded through the State of Alaska.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022-2023 Budget
OASIS Enrollment History by School

	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
Aurora Borealis Charter	182.60	193.30	188.14	193.05	187.25	181.80	193.70	197.00	193.70	183.00	173.45	184.00
Chapman	89.21	100.83	98.05	109.40	101.75	102.40	114.00	130.64	122.94	129.05	119.15	156.85
Connections	887.93	820.84	836.44	749.11	694.95	726.05	754.06	724.84	770.47	818.49	1,743.48	1,170.81
Cooper Landing	10.00	10.00	11.55	17.00	18.70	14.65	18.00	15.00	13.90	13.00	11.00	13.00
Fireweed Academy Charter	115.55	130.05	109.50	108.50	102.50	91.50	105.00	123.05	114.50	127.05	86.38	95.45
Homer Flex	26.95	35.10	28.30	34.00	31.60	36.05	37.60	29.80	37.85	27.80	25.85	29.00
Homer High	384.93	408.05	406.62	389.21	391.83	369.19	381.29	396.09	392.47	378.30	352.81	365.33
Homer Middle	221.05	192.45	183.75	189.55	197.44	189.15	194.91	188.85	196.50	177.45	137.44	180.05
Hope	13.00	12.00	16.80	17.25	22.00	16.00	17.00	17.00	17.00	16.00	26.40	19.00
Kachemak Selo	84.40	75.00	64.00	63.00	57.75	49.00	48.00	46.31	43.00	37.45	30.20	31.00
Kaleidoscope Charter	246.00	248.60	253.05	252.20	253.10	255.25	253.85	259.80	258.90	260.15	214.85	224.50
K-Beach	426.50	404.40	373.90	384.75	385.23	418.53	407.88	390.40	411.48	442.25	282.70	375.25
Kenai Alternative	95.01	80.43	78.23	79.18	70.90	73.25	70.75	69.43	63.10	56.15	31.95	40.10
Kenai Central	513.05	525.85	522.25	531.53	490.59	505.39	457.91	457.60	467.75	442.75	367.49	436.35
Kenai Middle	370.85	361.73	374.28	351.45	381.25	378.50	375.44	346.27	365.38	373.45	340.74	407.69
Marathon	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
McNeil Canyon	121.45	126.00	137.35	131.00	120.00	116.00	124.75	123.00	117.00	121.01	96.00	125.55
Moose Pass	15.85	18.00	17.00	16.10	13.75	10.00	11.00	13.95	17.00	20.75	18.00	15.00
Mountain View	440.90	435.30	453.90	423.74	427.25	430.90	418.57	465.82	468.98	422.46	282.13	372.60
Nanwalek	79.75	78.25	80.13	78.80	77.30	77.10	82.75	77.20	75.45	78.28	72.40	84.20
Nikiski Middle/Senior	383.45	396.78	388.76	400.95	407.26	368.84	373.64	362.85	362.23	340.20	259.10	326.29
Nikiski North Star	390.54	347.51	340.20	343.80	348.50	350.60	361.25	348.80	316.45	319.58	180.45	239.70
Nikolaevsk	70.75	70.50	71.00	72.10	64.00	66.00	65.50	77.85	78.50	48.75	21.00	16.25
Ninilchik	185.30	164.65	143.59	139.30	155.90	139.60	123.00	100.50	108.05	112.30	81.90	99.53
Paul Banks	175.59	162.95	173.31	165.05	183.43	184.50	197.67	188.40	204.74	179.05	139.55	145.01
Port Graham	20.00	21.40	19.00	20.00	27.00	26.60	36.50	33.00	37.15	33.95	30.60	27.70
Razdolna	63.00	64.50	77.50	77.00	83.48	81.73	86.72	90.75	94.75	83.88	83.85	84.75
Redoubt	375.38	371.06	390.35	373.50	400.65	351.75	349.40	339.15	321.85	348.30	228.75	323.72
River City Academy	65.25	71.45	75.55	71.45	88.45	73.65	80.85	82.85	69.95	85.10	102.85	115.60
Seward High	166.00	177.31	182.65	175.75	185.35	177.30	188.95	181.85	159.64	158.88	142.75	132.95
Seward Middle	93.80	79.52	82.25	82.05	125.95	144.50	125.65	118.84	122.04	145.01	110.85	139.69
Skyview High	339.50	369.65	332.29	268.66	-	-	-	-	-	-	-	-
Skyview Middle	-	-	-	-	389.88	419.99	413.40	403.05	410.36	408.41	293.61	358.19
Soldotna Elem	247.73	270.60	260.10	264.21	290.45	308.51	301.89	297.94	273.47	262.68	182.26	249.34
Soldotna High	525.95	504.90	487.13	539.90	583.60	571.58	554.22	560.10	544.74	717.78	546.99	684.21
Soldotna Middle	374.81	401.85	411.25	372.04	-	-	-	-	-	-	-	-
Soldotna Montessori Charter	161.05	166.25	166.05	166.50	155.28	162.00	164.82	167.00	164.90	164.00	156.00	163.00
Soldotna Prep	-	-	-	-	203.15	190.35	198.60	195.47	187.88	-	-	-
Spring Creek	55.00	55.00	-	-	-	-	-	-	-	-	-	-
Sterling	154.50	162.22	175.98	199.50	239.05	227.75	217.94	210.80	197.30	181.55	128.28	136.36
Susan B English	49.20	43.50	40.75	48.00	40.50	45.65	32.00	34.47	31.54	32.00	45.00	48.00
Tebughna	34.50	38.65	39.25	35.70	31.50	39.00	29.00	28.25	30.40	21.00	23.15	25.00
Tustumena	149.80	159.00	154.83	167.69	168.55	174.81	170.90	177.02	181.10	145.15	102.35	119.65
Voznesenka	96.45	102.45	98.78	103.75	111.10	104.25	99.80	97.00	101.00	111.00	105.40	118.00
West Homer Elem	241.70	222.20	230.25	232.25	230.25	242.60	253.86	255.20	245.95	239.30	169.80	203.25
William H. Seward Elem	270.83	279.49	308.00	312.55	279.45	285.33	282.81	278.54	278.92	262.35	199.00	211.75
	9,025.06	8,969.57	8,892.06	8,760.52	8,827.87	8,787.60	8,784.83	8,711.73	8,680.28	8,535.04	7,755.91	8,303.67

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2022-23 General Fund Budget Revenue and Expenditures

Actual					
	Assessed Value	Budgeted Expenditures	OASIS K-12 Foundation AADM	Actual Expenditures	Per Student
FY12	\$6,633,241,000	\$138,363,092	8,969.57	\$138,995,990	\$15,496
FY13	\$6,716,010,000	\$147,251,320	8,892.06	\$145,234,534	\$16,333
FY14	\$6,960,196,000	\$151,275,395	8,760.52	\$149,334,044	\$17,046
FY15	\$6,937,316,000	\$272,185,181	8,827.87	\$272,731,469	\$30,894
FY16	\$7,278,398,000	\$142,164,804	8,787.60	\$142,197,864	\$16,178
FY17	\$7,815,709,000	\$143,019,559	8,784.83	\$141,065,303	\$16,280
FY18	\$8,140,448,000	\$140,638,636	8,711.73	\$139,502,630	\$16,144
FY19	\$8,190,029,000	\$143,306,553	8,680.28	\$140,221,259	\$16,509
FY20	\$8,433,676,000	\$145,362,469	8,535.05	\$146,896,115	\$17,031
FY21	\$8,484,559,000	\$145,535,841	7,755.91	\$141,877,474	\$18,765

Budgeted					
	Assessed Value	Budgeted Expenditures	Projected K-12 Foundation ADM	Actual Expenditures	Per Student
FY22	\$8,468,109,000	\$138,368,511	8,398		\$16,476.36
FY23	*	\$137,935,408	8,429		\$16,364

Actual										
Year	Borough Appropriation	Borough In-Kind	Other Revenues	Total Local Effort	Local % of Funding	State Funding	State % of Funding	Federal Funding	Federal % of Funding	Total Revenue
FY12	\$33,666,882	\$9,584,253	\$1,031,788	\$44,282,923	32.56%	\$91,374,686	67.19%	\$343,617	0.25%	\$136,001,226
FY13	\$33,806,586	\$9,193,414	\$847,163	\$43,847,163	30.35%	\$100,482,008	69.54%	\$164,384	0.11%	\$144,493,555
FY14	\$34,170,106	\$9,329,894	\$1,823,929	\$45,323,929	30.60%	\$102,583,231	69.26%	\$200,451	0.14%	\$148,107,611
FY15	\$34,330,654	\$9,682,871	\$1,014,030	\$45,027,555	16.58%	\$226,345,214	83.34%	\$211,375	0.08%	\$271,584,144
FY16	\$37,908,561	\$10,329,871	\$1,851,197	\$50,089,629	35.57%	\$90,440,989	64.23%	\$287,646	0.20%	\$140,818,264
FY17	\$37,583,417	\$10,655,015	\$1,180,000	\$49,418,432	35.32%	\$90,233,541	64.50%	\$250,781	0.18%	\$139,902,754
FY18	\$38,883,797	\$10,854,635	\$1,108,627	\$50,847,059	36.54%	\$88,001,771	63.24%	\$298,727	0.21%	\$139,147,557
FY19	\$38,883,797	\$10,854,635	\$1,936,096	\$51,674,528	36.30%	\$90,493,098	63.56%	\$195,558	0.14%	\$142,363,184
FY20	\$41,440,829	\$11,048,424	\$2,081,347	\$54,570,600	37.22%	\$91,901,060	62.68%	\$146,948	0.10%	\$146,618,608
FY21	\$36,526,177	\$11,362,732	\$782,750	\$48,671,659	35.31%	\$87,070,694	63.16%	\$2,111,091	1.53%	\$137,853,444

Budgeted										
Year	Borough Appropriation	Borough In-Kind	Other Revenues	Total Local Effort	Local % of Funding	State Funding	State % of Funding	Federal Funding	Federal % of Funding	Operating Budget
FY22	\$36,537,314	\$11,462,686	\$1,180,000	\$49,180,000	36.15%	\$84,868,255	62.38%	\$2,000,000	1.47%	\$136,048,255
FY23	\$39,741,388	\$12,822,896	\$1,180,000	\$53,744,284	38.96%	\$84,191,124	61.04%	\$0	0.00%	\$137,935,408

* This information was not available at time of publication.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Location

Loc	Description	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	Budget	
												FY22	FY23
65	Aurora Borealis	2,140,269	2,208,526	2,548,408	2,497,700	2,697,894	2,751,662	2,760,515	2,595,813	2,595,813	2,665,235	2,751,875	2,464,564
31	Chapman	1,506,660	1,284,987	1,441,193	1,518,718	1,387,364	1,505,294	1,591,654	1,630,082	1,630,082	1,732,484	1,898,074	2,093,407
80	Connections Program	2,901,739	2,991,504	2,766,909	2,914,377	2,975,794	3,926,437	4,004,644	3,851,976	3,851,976	5,899,396	6,182,657	6,027,380
32	Cooper Landing	278,334	325,120	373,742	325,508	318,345	320,380	319,599	364,016	364,016	375,127	391,810	403,886
68	Fireweed Academy	1,223,982	970,649	1,425,042	1,446,656	1,530,941	1,706,156	1,620,024	1,850,963	1,850,963	1,655,267	1,958,543	1,513,015
66	Homer Flex	564,285	586,071	563,932	554,372	553,698	590,427	585,878	633,482	633,482	649,538	646,098	657,048
06	Homer High	5,097,878	5,282,573	5,283,420	5,264,533	5,150,098	5,518,283	5,402,527	5,057,818	5,057,818	5,203,105	4,936,059	5,060,945
13	Homer Middle	2,217,664	2,266,032	2,319,867	2,497,490	2,478,588	2,453,580	2,666,699	2,614,930	2,614,930	2,673,360	2,685,686	2,670,217
35	Hope	350,456	363,786	398,616	417,429	387,244	418,189	411,549	452,805	452,805	405,403	440,175	525,859
56	Kachemak Selo	938,067	904,910	1,019,928	857,905	828,907	861,184	867,786	921,310	921,310	784,988	864,084	722,980
63	Kaleidoscope Charter	2,627,044	2,777,780	3,290,076	3,460,549	3,540,179	3,441,118	3,422,739	3,531,575	3,531,575	3,456,680	3,598,201	3,479,597
48	K-Beach	3,685,669	3,506,731	3,747,666	4,071,099	4,210,750	4,135,203	4,144,168	4,434,869	4,434,869	4,669,562	3,860,770	3,803,249
67	Kenai Alternative	974,641	932,865	1,077,342	1,161,160	1,310,493	1,283,810	1,310,345	1,382,845	1,382,845	1,262,053	1,276,446	1,420,532
07	Kenai Central	5,692,464	5,744,653	5,836,797	5,858,188	5,775,776	5,693,111	5,532,230	5,585,468	5,585,468	5,500,859	5,549,166	5,966,327
11	Kenai Middle	3,757,566	3,887,602	3,838,852	3,994,365	4,206,643	4,084,203	3,876,051	4,285,643	4,285,643	4,670,360	4,289,096	4,469,754
15	Marathon	93,956	83,094	77,739	77,830	68,828	70,329	73,053	26,673	26,673	42,111	61,062	128,207
47	McNeil Canyon	1,506,253	1,505,386	1,626,787	1,471,674	1,428,619	1,425,014	1,349,041	1,413,555	1,413,555	1,441,778	1,463,185	1,581,228
37	Moose Pass	307,040	296,903	344,406	350,792	359,706	360,239	341,544	367,949	367,949	328,317	306,672	378,604
51	Mountain View	4,305,460	4,270,050	4,433,564	4,652,345	4,811,666	4,922,068	5,069,698	5,253,147	5,253,147	5,019,453	4,619,441	4,723,061
34	Nanwalek	1,041,805	1,093,426	1,330,118	1,410,452	1,365,661	1,402,096	1,508,590	1,375,514	1,375,514	1,303,756	1,265,261	1,449,847
10	Nikiski Jr/Sr	4,561,559	4,651,700	5,191,031	5,110,739	4,817,106	4,789,558	4,888,304	4,698,628	4,698,628	4,639,703	4,120,341	4,356,221
52	Nikiski North Star	3,302,659	3,418,935	3,447,578	3,589,739	3,678,994	3,633,311	3,542,134	3,701,512	3,701,512	3,397,470	2,764,809	2,685,364
38	Nikolaevsk	930,226	955,963	1,062,868	1,069,868	1,058,017	1,148,819	1,143,000	1,011,086	1,011,086	817,335	439,343	452,950
02	Ninilchik	1,971,291	2,078,957	2,031,755	2,196,051	2,072,810	1,872,853	1,870,250	1,914,971	1,914,971	1,811,366	1,501,580	1,558,059
33	Paul Banks	2,448,279	2,323,326	2,415,299	2,517,535	2,582,118	2,786,030	2,810,285	3,117,485	3,117,485	3,118,676	3,059,932	3,049,390
40	Port Graham	472,796	515,212	602,976	613,238	664,013	705,649	682,700	743,994	743,994	769,222	785,086	762,993
49	Razdolna	729,558	840,935	1,032,691	1,052,343	1,069,992	1,138,721	1,105,623	1,096,029	1,096,029	1,139,172	1,125,022	1,113,283
46	Redoubt	3,482,457	3,482,249	3,622,705	3,590,096	3,367,801	3,660,613	3,772,345	4,201,512	4,201,512	4,109,063	3,623,175	3,988,307
16	River City Academy	697,493	758,360	856,053	943,479	941,243	908,811	878,578	829,420	829,420	854,399	1,022,074	888,234
08	Seward High	2,383,939	2,497,543	2,520,442	2,592,469	2,555,211	2,597,800	2,700,865	2,165,271	2,165,271	2,275,811	2,053,982	2,012,239
14	Seward Middle	1,141,522	1,199,576	1,586,041	1,684,054	1,749,326	1,710,316	1,655,569	1,587,771	1,587,771	1,801,297	1,487,474	1,461,791
05	Skyview	3,805,476	3,575,852	-	-	-	-	-	-	-	-	-	-
12	Skyview Middle	4,455,297	4,473,332	5,123,327	5,437,258	5,228,810	5,124,940	4,986,275	5,123,356	5,123,356	4,943,922	4,405,277	4,733,857
43	Soldotna Elem	3,215,588	3,183,085	3,605,725	3,728,522	3,744,699	3,520,815	3,503,852	3,737,422	3,737,422	3,581,269	3,652,173	3,827,944
09	Soldotna High	5,684,367	6,205,943	7,059,469	7,109,632	7,049,438	6,876,637	6,922,699	8,019,081	8,019,081	8,007,610	7,449,312	7,789,273
64	Soldotna Montessori Charter	1,968,769	2,006,292	2,364,728	2,500,820	2,367,026	2,394,194	2,339,100	2,486,710	2,486,710	2,400,529	2,613,455	2,345,311
17	Soldotna Prep	-	-	2,282,763	2,255,693	2,710,218	2,646,246	2,517,742	-	-	-	-	-

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Location

Loc	Description	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	Budget	
												FY22	FY23
04	Spring Creek	304,992	-	-	-	-	-	-	-	-	-	-	-
44	Sterling	1,877,715	1,935,238	2,180,121	2,301,777	2,570,853	2,413,798	2,459,465	2,389,599	2,321,508	2,270,577	2,087,077	2,018,061
03	Susan B English	996,791	1,015,899	1,058,476	1,128,469	1,016,984	889,398	913,094	968,444	836,097	775,550	1,036,334	1,080,311
01	Tebughna	616,632	699,178	607,332	669,678	659,507	756,292	791,282	762,457	689,911	672,489	577,296	642,298
45	Tustumena	1,843,029	1,913,347	1,925,020	2,100,168	2,188,582	2,286,983	2,143,582	2,054,713	1,978,198	1,904,297	1,847,977	1,851,529
53	Voznesenka	1,256,071	1,243,709	1,325,714	1,531,426	1,607,538	1,626,590	1,540,391	1,481,081	1,427,424	1,620,546	1,723,740	1,653,068
50	West Homer	2,649,978	2,756,651	3,145,196	3,203,395	3,315,458	3,228,712	3,009,016	3,243,399	3,278,201	3,084,324	2,881,321	2,977,995
42	William H. Seward Elem	2,773,896	2,884,177	3,076,601	2,964,149	2,856,294	3,065,897	2,902,921	2,918,112	2,825,113	2,796,780	2,614,579	2,749,057
70	Board of Education	280,193	314,699	328,675	348,736	424,055	365,722	396,110	432,012	475,979	433,925	373,815	354,643
71	Superintendent	421,411	383,923	496,753	474,794	451,272	480,683	479,638	492,244	386,383	356,076	406,688	382,684
72	Asst Supt Admin Services	1,640,351	1,640,573	1,015,732	1,157,437	1,341,552	1,299,273	1,526,972	1,547,367	1,738,725	1,750,570	-	-
73	Asst Supt Instruction	610,267	585,243	466,486	333,280	490,532	457,165	501,150	552,527	239,066	393,033	607,933	577,186
74	Fiscal Services	747,548	850,236	838,165	985,470	1,022,534	962,294	865,818	882,104	987,048	909,661	1,045,073	1,043,520
75	Planning and Operations	1,748,860	373,052	1,784,744	503,595	352,891	221,035	203,411	265,039	285,876	288,721	795,873	582,397
76	Purchasing/Warehouse	776,937	669,903	809,949	808,269	854,666	848,902	836,345	743,695	823,429	731,302	810,824	816,707
77	Human Resources	952,156	979,740	953,247	981,236	1,008,385	1,035,537	946,228	976,203	1,051,504	971,009	1,210,392	1,343,418
78	Information Services	2,202,107	2,094,472	1,934,668	2,257,613	2,447,376	2,138,581	2,272,837	2,268,511	2,550,856	2,247,476	2,734,413	2,695,980
79	E-Rate Program	846,380	1,048,952	1,185,646	1,006,888	898,352	933,835	892,905	644,392	1,159,246	667,105	700,923	724,135
81	Special Services	3,952,667	4,315,754	3,689,418	4,312,172	4,009,131	3,922,435	3,987,894	4,220,804	3,963,309	3,578,563	3,440,961	3,625,564
82	Schools and Compliance	-	-	-	-	-	-	-	-	269,668	506,809	-	-
83	DW - General	28,376,401	32,091,516	34,552,244	152,980,923	19,507,385	18,982,923	17,565,111	18,208,271	20,773,250	19,984,196	21,162,057	14,587,490
84	Curriculum	1,225,389	1,489,767	1,654,976	1,236,081	1,242,142	1,366,179	1,364,700	1,391,516	896,625	1,011,218	1,002,134	736,198
85	Secondary Ed/Pupil Activity	1,426,083	2,013,728	1,501,533	1,442,429	1,548,375	1,395,618	623,811	632,995	926,688	424,678	776,548	697,029
86	Elementary Ed	881,487	1,230,385	1,106,696	1,241,675	1,362,471	1,110,492	648,487	637,990	451,952	281,569	770,312	518,795
87	DW - Health Services	219,261	241,884	246,744	211,954	226,851	232,943	247,369	330,128	516,548	609,328	410,222	624,965
88	Community Education	-	-	-	-	-	-	-	-	195,172	201,995	204,623	208,019
92	Grants Administration	-	-	-	-	-	-	-	-	-	-	-	-
96	Unallocated	-	-	-	-	-	-	-	-	-	-	-	4,879,436
		<u>\$ 141,089,110</u>	<u>\$ 146,221,934</u>	<u>\$ 154,433,991</u>	<u>\$ 274,976,292</u>	<u>\$ 142,447,202</u>	<u>\$ 142,405,383</u>	<u>\$ 139,296,192</u>	<u>\$ 140,108,284</u>	<u>\$ 143,112,457</u>	<u>\$ 141,877,473</u>	<u>\$ 138,368,511</u>	<u>\$ 137,935,408</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Object**

Object	Description											Budget	
		FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
3110	Superintendent	\$ 140,328	\$ 155,000	\$ 160,000	\$ 169,069	\$ 140,750	\$ 145,725	\$ 155,000	\$ 169,900	\$ 179,696	\$ 193,690	\$ 179,000	\$ 179,000
3120	Asst Superintendent - Certificated	113,070	123,782	127,500	55,447	132,500	138,040	142,354	144,489	722	153,612	151,453	138,453
3130	Principal/Assistant Principal	3,727,861	3,982,456	3,896,288	4,088,300	4,069,804	3,956,837	4,150,922	4,081,543	4,210,507	4,216,370	4,101,903	4,307,488
3140	Director/Coordinator - Certificated	1,000,960	993,587	951,986	940,130	914,021	812,462	830,225	841,370	1,057,984	881,975	922,585	863,464
3150	Teachers	37,496,289	38,504,533	39,302,844	39,986,682	39,903,220	39,485,403	39,817,146	39,720,796	38,676,699	39,585,089	36,134,154	36,922,744
3161	Extra Duty Compensation	599,864	610,591	628,609	583,666	544,698	607,073	630,511	627,557	458,049	490,813	508,812	649,503
3162	Emolument	126,491	119,481	148,502	75,901	115,191	93,569	126,617	170,479	94,078	118,141	67,082	42,071
3163	Prep Time	775	1,300	1,250	1,100	1,850	4,750	1,575	3,350	4,725	6,726	-	-
3171	Certificated Substitutes - w/certificate	439,211	442,437	426,514	560,412	467,231	447,454	462,500	404,282	266,705	148,263	390,744	632,183
3172	Temporary Salaries - Certificated	115,077	112,640	119,964	85,375	71,953	149,127	65,747	74,045	55,941	29,213	111,502	2,500
3173	Long Term Substitute - Certificated	357,822	335,205	366,308	288,384	401,716	386,917	349,936	395,909	414,567	311,594	322,793	175,000
3180	Specialists - Certificated	3,706,927	3,815,010	3,780,297	3,750,343	3,579,871	3,394,229	3,632,070	3,670,718	3,818,563	3,791,680	3,681,116	3,750,417
3190	Leave Payoff - Certificated	226,759	305,567	228,391	270,027	227,795	214,204	209,002	246,973	349,796	299,369	233,450	233,450
3191	R Factor - Certificated	-	-	-	-	-	-	-	-	-	-	-	-
3211	Asst Superintendent - Support	121,401	126,527	127,500	134,250	136,750	146,354	148,489	150,656	157,056	165,039	-	-
3212	Director/Coordinator - Support	225,147	348,934	452,026	471,666	535,489	441,582	411,926	426,568	473,217	490,591	509,402	510,410
3220	Specialists - Nurses	1,031,009	1,142,004	1,166,772	1,129,173	1,224,503	1,309,387	1,176,246	1,165,636	1,183,574	1,195,626	591,987	1,234,895
3230	Tutors/Aides	4,669,061	5,154,030	4,935,228	5,536,988	5,772,405	5,739,489	5,799,911	5,929,404	5,803,008	5,619,984	5,677,201	5,753,082
3240	Support Staff	5,547,482	5,676,657	5,869,672	6,130,327	6,215,334	6,014,521	6,023,707	5,874,338	6,024,428	6,012,805	5,852,343	7,199,482
3250	Maintenance/Custodians	2,872,308	2,889,943	3,012,479	3,087,371	3,184,853	3,232,619	2,938,482	2,871,785	2,824,219	2,819,129	2,840,982	3,029,609
3272	Activity Bus Drivers	8,580	6,657	5,527	6,146	3,649	2,374	4,817	2,378	3,431	126	1,722	-
3291	Substitutes - Non-Certificated	311,733	316,358	312,072	337,460	357,000	312,643	301,582	270,123	179,584	156,849	250,301	456,605
3292	Extra Duty Compensation - Support	399,728	383,161	410,805	372,854	436,111	482,136	418,132	420,626	356,076	429,223	452,802	332,927
3293	Long Term Substitutes - Support	20,487	28,959	33,207	26,600	29,609	81,983	23,116	46,013	21,801	52,969	46,044	5,000
3294	Temporary Salaries - Support	253,823	266,898	239,449	209,806	166,284	187,763	311,701	395,778	329,892	330,739	338,859	121,196
3295	Overtime	70,227	59,638	69,850	74,625	62,785	101,508	126,737	93,870	92,194	115,058	44,107	40,180
3296	Certificated Substitutes - w/o certificate	394,903	430,186	453,035	469,077	504,021	522,094	493,392	526,554	338,496	272,745	769,736	364,352
3300	Leave Payoff - Support	204,311	307,165	324,374	208,265	211,455	201,338	217,976	210,964	305,563	505,100	55,408	50,000
3511	Health Insurance	14,775,278	16,127,857	17,225,219	18,986,686	22,434,336	22,930,067	21,952,489	21,952,377	22,617,317	23,530,919	20,340,703	23,572,568
3512	Life Insurance	102,565	104,420	107,546	114,000	113,312	112,036	114,061	108,559	95,610	97,632	90,753	97,030
3520	Unemployment Insurance	147,041	129,478	107,248	75,181	49,408	56,298	57,698	40,252	66,142	218,172	90,744	97,030
3541	FICA Medicare	598,472	635,581	656,256	666,211	669,382	666,792	673,791	668,885	664,527	679,021	646,489	674,254
3542	FICA Contribution	1,178,348	1,297,912	1,314,793	1,363,939	1,436,073	1,397,794	1,353,236	1,340,693	1,327,262	1,320,554	1,410,581	1,514,849
3550	TRS Retirement	5,858,595	6,024,238	6,113,673	6,203,227	6,187,965	6,111,975	6,177,928	5,571,184	6,053,082	6,148,270	5,633,496	5,879,604
3559	TRS On-Behalf	15,417,040	19,868,298	21,055,068	133,498,407	8,560,061	7,603,279	7,664,800	8,421,856	9,174,109	8,773,802	9,300,952	5,963,728
3560	PERS Retirement	3,222,825	3,415,618	3,465,403	3,691,531	3,804,970	3,751,884	3,692,684	3,242,782	3,673,614	3,647,047	3,654,648	3,927,796
3569	PERS On-Behalf	2,386,774	3,039,655	3,179,450	10,396,146	1,307,281	1,035,089	737,438	1,360,827	1,561,023	1,961,273	1,532,029	514,294
3631	Workers' Comp	709,013	554,226	658,089	729,823	973,522	1,201,479	1,194,195	1,201,858	1,251,637	1,251,637	1,570,859	1,713,231

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Object

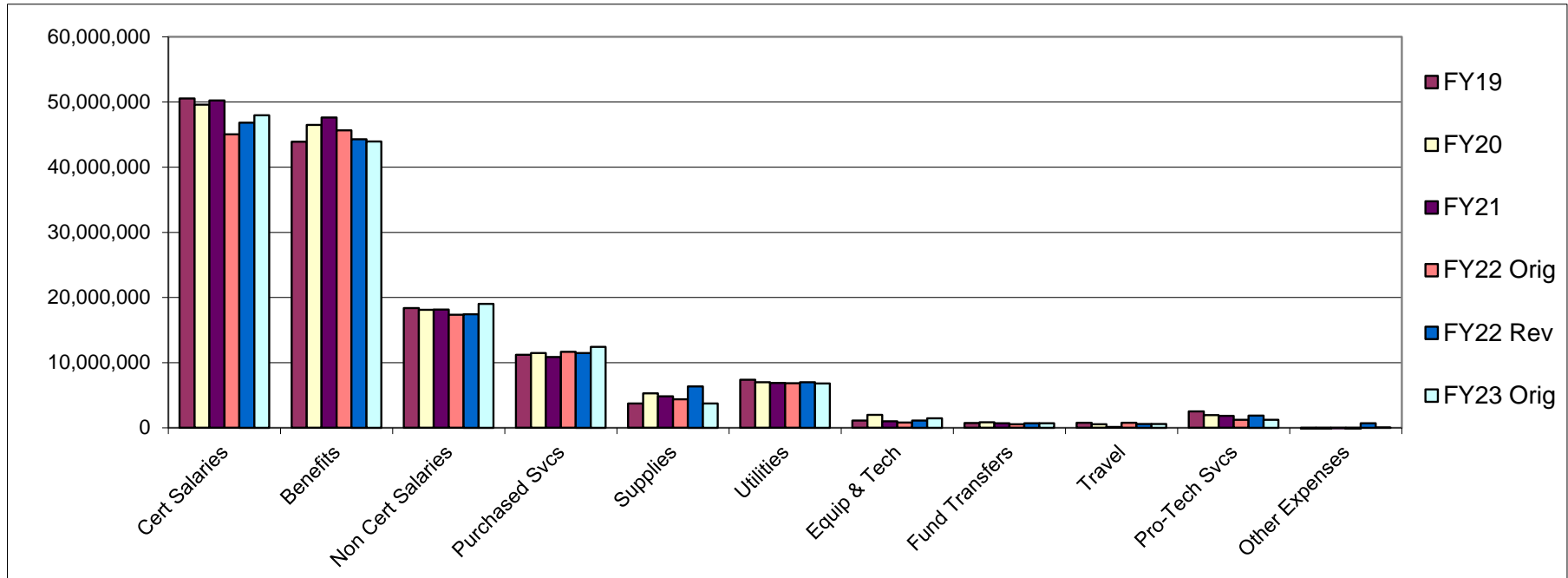
Object	Description	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	Budget	
												FY22	FY23
4100	Professional/Technical Svcs	896,738	1,003,902	1,028,845	1,036,513	1,041,480	2,038,130	2,236,080	2,300,192	1,688,129	1,585,151	1,641,294	1,043,894
4121	In-Kind Professional/Technical	55,884	48,560	58,070	66,366	62,561	58,384	63,743	88,527	95,790	97,134	97,132	100,773
4140	Professional/Technical Legal	39,498	85,890	88,479	107,734	179,450	95,547	69,203	129,208	175,181	145,984	134,000	100,000
4150	Professional/Technical Medical	16	185	1,228	3,098	3,005	2,125	2,735	2,875	2,015	1,185	2,590	3,900
4200	Travel	-	-	-	-	-	-	-	-	-	-	-	-
4201	* Travel - Meals	110,721	108,698	105,272	94,831	95,091	66,415	58,738	55,659	33,708	13,152	68,504	71,225
4202	* Travel - Mileage	244,165	263,097	274,684	255,295	221,748	183,621	193,963	195,128	157,764	83,767	211,312	226,964
4203	* Travel - Other	355,251	436,399	376,402	418,002	407,327	351,822	301,467	282,618	188,124	33,111	272,681	287,126
4250	Student Travel	379,589	319,705	340,237	362,877	300,956	277,931	318,567	244,349	166,043	12,165	37,240	10,050
4310	Water and Sewage	233,412	260,201	250,169	238,310	267,000	281,834	271,083	303,053	268,861	244,016	276,357	264,344
4320	Garbage	123,479	129,361	139,640	141,842	145,416	141,385	147,766	149,094	147,958	141,429	147,587	141,661
4331	Postage	57,366	60,547	46,915	50,227	47,793	37,186	39,139	36,188	39,622	27,828	39,125	40,550
4332	Telephone	785,727	798,834	858,096	970,421	1,088,629	1,043,075	895,170	1,043,912	1,035,581	1,010,517	987,975	958,450
4350	In-Kind Utilities	79,771	68,739	74,374	83,989	85,200	84,002	78,877	73,109	74,070	73,108	80,000	81,600
4360	Electricity	3,271,275	3,122,455	3,540,745	3,830,231	3,846,152	3,869,789	3,827,931	3,894,553	3,548,568	3,677,630	3,672,167	3,572,037
4370	Natural/Bottled Gas	1,124,124	1,130,894	1,057,618	1,295,830	1,115,105	1,370,516	1,432,540	1,360,728	1,434,931	1,375,227	1,374,306	1,321,190
4380	Fuel for Heating	1,454,751	1,263,047	838,553	497,416	325,127	361,010	426,895	499,065	430,928	327,616	429,227	416,262
4401	Freight Costs	21,789	50,096	14,213	20,044	17,884	12,444	22,246	20,580	9,670	12,064	11,022	10,850
4402	Purchased Services	1,879,394	620,895	507,459	474,108	431,976	365,856	548,676	359,393	303,076	419,844	606,860	473,319
4403	In-Kind Custodial Services	120,501	119,318	109,859	108,150	112,608	114,352	116,630	115,665	109,747	122,636	125,045	132,564
4404	In-Kind Maintenance	6,668,656	6,570,596	6,957,118	7,366,727	7,509,321	7,822,761	7,511,402	8,064,850	8,338,586	7,270,220	8,029,231	8,683,359
4408	Purchased Service - Copiers	116,950	119,355	120,207	132,484	132,429	101,253	102,215	105,958	100,025	104,453	70,031	75,614
4409	Purchased Service - Riso	-	-	-	-	-	-	-	-	-	-	-	-
4410	Rental - Buildings	520,148	508,586	524,152	564,217	533,733	550,403	537,821	537,852	545,754	538,613	517,362	494,039
4430	Repair & Maintenance Agreement	216,747	265,345	189,688	275,044	491,547	282,827	434,705	579,592	312,286	347,592	539,454	428,571
4450	Liability Insurance	1,858,912	1,330,028	1,112,803	1,130,399	1,341,090	1,341,090	1,419,726	1,419,726	1,718,541	2,028,578	1,560,419	2,111,369
4490	Student Accident Insurance	-	-	-	-	12,068	20,658	-	16,663	16,541	16,405	15,508	16,000
4501	Supplies	4,991,268	4,258,341	3,885,784	4,166,327	3,053,094	2,724,578	2,604,697	2,731,696	4,173,621	3,715,049	4,717,477	3,091,778
4502	Discretionary Materials	121,131	137,714	134,529	137,053	131,496	127,890	127,030	126,266	121,267	112,061	155,334	139,945
4503	Software	890,212	779,531	342,696	716,943	733,142	527,844	736,781	894,632	898,883	962,441	1,445,702	475,862
4560	Inventory Adjustment	21,108	12,010	8,767	(16,104)	17,060	16,558	27,123	(37,894)	62,732	17,579	-	-
4580	Gas and Oil	33,781	40,815	34,631	40,896	27,965	25,507	28,495	30,527	22,406	24,597	41,217	29,625
4850	Stipends	33,600	33,600	33,600	33,600	33,300	33,600	33,600	-	-	-	-	-
4901	Other Expenses	230,544	104,631	128,302	98,946	98,304	90,001	121,589	(16,574)	22,269	(1,237)	861,880	166,720
4902	Career Development	133,656	136,303	116,483	122,854	138,485	102,275	146,162	144,720	67,429	18,773	203,157	211,157
4903	Professional Dues	35,370	33,903	30,706	31,627	31,944	24,867	27,994	26,388	30,096	30,073	27,202	27,666
4904	Physical Exam Reimbursement	18,607	514	460	375	590	375	850	854	375	1,610	-	-
4906	Moving Expenses	-	-	5,000	12,707	8,999	1,930	6,000	-	3,000	12,359	14,942	6,000
4950	Indirect Costs	(343,629)	(274,904)	(385,737)	(283,032)	(222,976)	(230,899)	(265,492)	(287,168)	(259,474)	(437,107)	(382,093)	(387,137)
5101	Equipment	669,891	883,513	1,961,047	690,091	584,780	106,193	83,209	236,840	125,497	103,885	204,944	10,000
5102	Equipment - Technology	1,403,752	1,751,005	1,564,997	1,380,436	1,599,830	1,406,822	1,329,135	897,058	1,873,543	892,120	930,578	1,453,686
5500	Transfer to Other Funds	1,564,250	816,836	1,424,759	1,300,000	1,200,000	1,755,072	850,000	750,000	864,420	695,000	695,000	695,000
		<u>\$ 138,995,990</u>	<u>\$ 145,234,534</u>	<u>\$ 149,334,044</u>	<u>\$ 272,731,469</u>	<u>\$ 142,197,867</u>	<u>\$ 141,065,303</u>	<u>\$ 139,502,630</u>	<u>\$ 140,221,259</u>	<u>\$ 143,112,457</u>	<u>\$ 141,877,473</u>	<u>\$ 138,368,511</u>	<u>\$ 137,935,408</u>

* Beginning in FY09 we started breaking out travel by the categories meals, mileage and other travel.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund Expenditure History by Object Code (in Dollars)

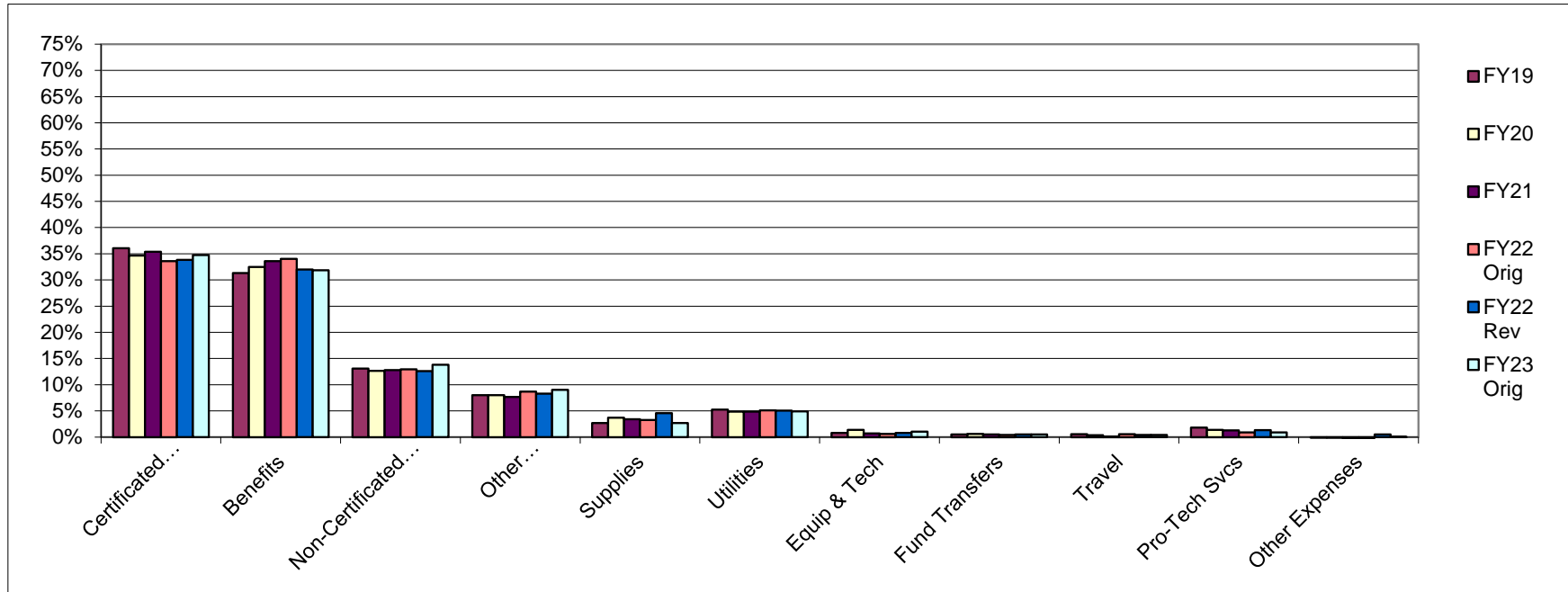
	Cert Salaries	Benefits	Non Cert Salaries	Purchased Svcs	Supplies	Utilities	Equip & Tech	Fund Transfers	Travel	Pro-Tech Svcs	Other Expenses	Total
FY19	50,551,410	43,909,273	18,384,694	11,220,280	3,745,226	7,359,702	1,133,898	750,000	777,754	2,520,802	-131,780	140,221,259
FY20	49,588,032	46,484,324	18,092,539	11,454,226	5,278,909	6,980,519	1,999,040	864,420	545,639	1,961,115	-136,306	143,112,457
FY21	50,226,533	47,628,328	18,165,984	10,860,406	4,831,725	6,877,371	996,006	695,000	142,194	1,829,454	-375,528	141,877,473
FY22 Orig	45,037,801	45,632,868	17,350,381	11,673,819	4,387,345	6,853,876	817,799	550,000	759,940	1,223,926	-206,643	134,081,112
FY22 Rev	46,804,594	44,271,254	17,430,894	11,474,932	6,359,730	7,006,744	1,135,522	695,000	589,737	1,883,326	716,778	138,368,511
FY23 Orig	47,957,319	43,954,248	19,036,828	12,425,685	3,737,710	6,797,094	1,463,686	695,000	595,365	1,248,567	23,906	137,935,408
Change from Rsvd	1,152,725	(317,006)	1,605,934	950,753	(2,622,020)	(209,650)	328,164	-	5,628	(634,759)	(692,872)	(433,103)
Change %	2.46%	-0.72%	9.21%	8.29%	-41.23%	-2.99%	28.90%	0.00%	0.95%	-33.70%	-96.66%	-0.31%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund Expenditure History by Object Code (Percentage)

	Certificated Salaries	Benefits	Non- Certificated Salaries	Other Purchased Svcs	Supplies	Utilities	Equip & Tech	Fund Transfers	Travel	Pro-Tech Svcs	Other Expenses	Salaries & Benefits Total
FY19	36.05%	31.31%	13.11%	8.00%	2.67%	5.25%	0.81%	0.53%	0.55%	1.80%	-0.09%	100.00%
FY20	34.66%	32.48%	12.64%	8.00%	3.69%	4.88%	1.40%	0.60%	0.38%	1.37%	-0.10%	100.00%
FY21	35.40%	33.57%	12.80%	7.65%	3.41%	4.85%	0.70%	0.49%	0.10%	1.29%	-0.26%	100.00%
FY22 Orig	33.59%	34.03%	12.94%	8.71%	3.27%	5.11%	0.61%	0.41%	0.57%	0.91%	-0.15%	100.00%
FY22 Rev	33.83%	32.00%	12.60%	8.28%	4.60%	5.06%	0.82%	0.50%	0.43%	1.36%	0.52%	100.00%
FY23 Orig	34.77%	31.87%	13.80%	9.01%	2.71%	4.93%	1.06%	0.50%	0.43%	0.90%	0.02%	100.00%
Change from Rvsd	1,160,164	(1,888,082)	(820,872)	(1,344,453)	120,374	(448,081)	(357,805)	(655,072)	(116,395)	(1,345,754)	1,245,914	-4,450,062
Change %	2.32%	-4.22%	-4.34%	-12.41%	2.93%	-6.51%	-24.08%	-37.32%	-10.86%	-51.09%	195.01%	-3.11%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

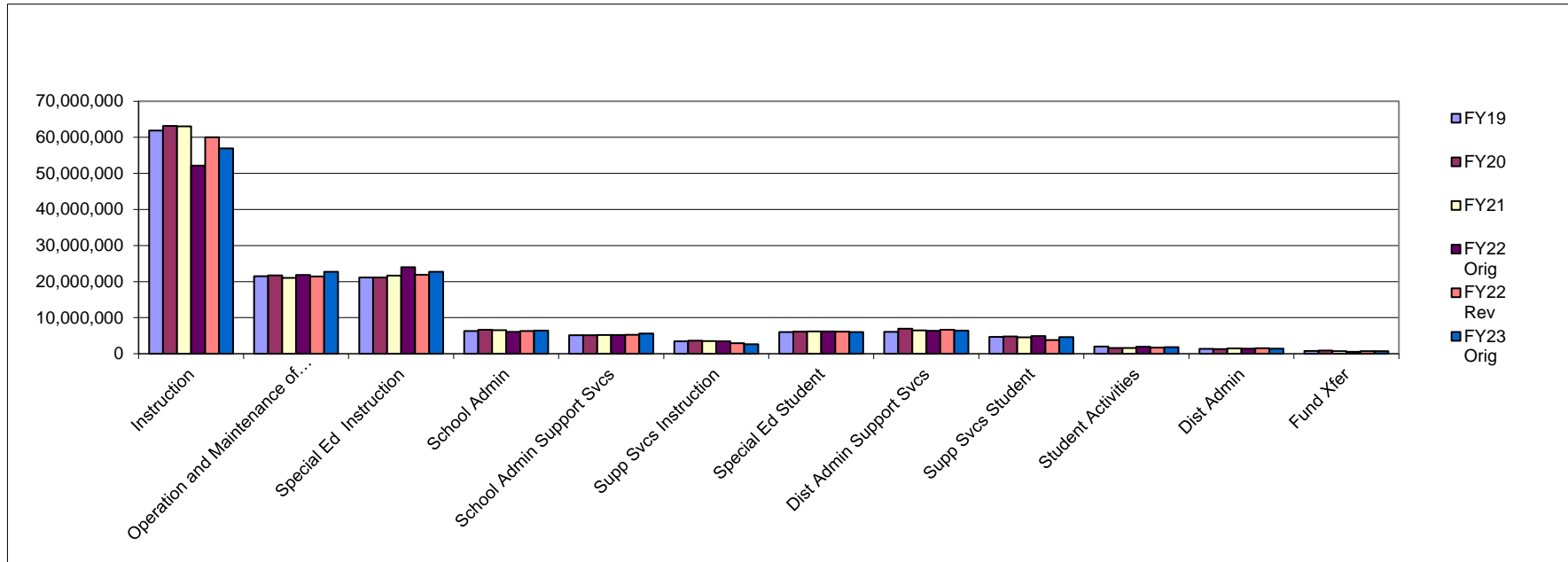
General Fund Expenditures by Function

Function	Description	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	Budget	
												FY22	FY23
4100	Regular Instruction	\$ 58,733,531	\$ 61,694,671	\$ 63,972,937	\$ 142,286,159	\$ 57,622,739	\$ 56,979,657	\$ 56,770,983	\$ 56,094,614	\$ 57,545,575	\$ 55,316,972	52,323,383	49,513,997
4120	Bilingual/Bicultural Instruction	841,179	948,202	976,032	1,102,628	1,272,796	1,022,776	462,319	476,047	491,955	516,282	571,816	557,588
4130	Gifted/Talented Instruction	765,205	785,215	824,514	872,292	788,609	798,535	811,523	782,869	743,081	810,592	691,108	707,042
4140	Alternative Instruction	2,638,288	2,747,567	2,866,273	2,650,125	2,786,593	2,842,813	3,035,116	3,086,097	3,006,098	4,879,650	4,864,206	4,556,256
4160	Vocational Instruction	1,678,038	2,506,644	1,969,480	1,812,345	1,799,411	1,678,084	1,535,160	1,472,656	1,370,508	1,535,457	1,587,054	1,583,661
4200	Special Education-Instruction	17,676,414	19,959,414	19,130,390	37,637,162	20,210,405	20,397,333	20,962,197	21,128,793	21,164,305	21,685,009	21,920,419	22,741,359
4220	Special Services-Student	5,614,026	6,106,612	5,964,489	12,031,525	5,523,880	5,632,111	5,777,098	6,000,381	6,110,763	6,181,743	6,128,637	6,015,728
4300	Support Services - Student	647,171	854,038	923,860	4,379,088	389,918	306,914	275,082	374,798	407,023	186,182	457,471	203,073
4320	Guidance Services	1,807,051	1,964,689	2,009,857	2,013,356	2,014,406	1,937,428	2,006,819	2,105,907	2,215,388	2,167,365	1,860,741	1,907,794
4330	Health Services	1,784,290	1,922,560	1,979,518	2,004,190	2,189,382	2,237,434	2,235,845	2,186,795	2,178,882	2,199,253	1,497,011	2,482,039
4350	Support Services - Instruction	1,803,130	2,373,288	2,481,700	5,110,461	2,030,116	1,617,772	1,666,673	2,065,884	2,146,251	2,132,028	1,754,343	1,306,656
4352	Library Services	1,071,105	1,122,296	1,215,050	1,277,499	1,279,859	1,276,756	1,286,554	1,375,988	1,488,499	1,376,297	1,154,416	1,315,858
4400	School Administration	6,223,151	6,865,731	6,794,017	15,775,084	6,318,128	6,095,433	6,354,513	6,285,566	6,675,932	6,550,269	6,326,159	6,433,749
4450	School Administration - Support	4,546,846	4,768,282	4,943,625	5,958,303	5,625,356	5,341,910	5,173,092	5,124,066	5,156,499	5,178,368	5,244,859	5,600,195
4510	District Administration - Support	99,499	161,488	146,311	670,584	62,271	52,209	51,717	60,954	50,397	81,565	84,388	45,574
4511	Board of Education	280,193	314,699	328,675	348,736	424,055	365,722	396,110	432,012	475,979	433,925	373,815	354,643
4512	Office of Superintendent	421,411	383,924	496,753	474,794	306,372	337,193	337,153	336,220	386,383	356,076	406,688	382,684
4513	Assistant Superintendent - Instruction	259,672	272,637	289,515	179,401	329,750	346,460	362,577	367,606	169,615	383,253	436,467	390,626
4515	Communications	-	-	-	-	143,753	144,463	142,485	156,024	195,172	201,995	204,623	208,019
4550	District Administration Support Svcs	360,586	404,085	424,397	1,262,900	149,609	125,512	95,487	150,512	194,835	247,183	1,144,467	1,291,504
4551	Fiscal Services	747,548	850,236	838,165	985,470	1,022,534	962,294	865,818	882,104	987,048	909,661	1,045,073	1,043,520
4552	Internal Services	884,093	795,703	947,964	977,152	1,008,039	956,912	910,299	873,000	953,884	892,105	1,008,537	994,837
4553	Staff Services	932,317	964,206	924,065	993,941	1,018,031	1,034,147	943,726	993,992	1,003,817	936,946	1,073,214	1,093,699
4555	Information Services	1,357,990	1,308,039	1,486,854	1,394,349	1,598,229	1,426,534	1,453,031	1,559,153	1,978,169	1,646,800	2,026,008	1,862,024
4556	Assistant Superintendent-Admin Svcs.	1,958,786	1,190,146	862,922	995,953	1,044,518	1,034,801	1,277,355	1,274,854	1,479,901	1,495,306	5,839	6,900
4557	Indirect Costs	369,326	334,190	371,239	306,039	303,602	320,260	325,004	323,136	330,457	319,524	317,907	112,863
4600	Operation and Maintenance of Plant	21,793,286	20,647,930	22,443,817	24,009,582	21,736,957	21,942,803	21,062,691	21,519,961	21,746,782	21,001,746	21,436,728	22,697,086
4700	Pupil Activity	2,137,608	2,171,206	2,296,866	3,922,351	1,998,548	2,095,965	2,076,203	1,981,270	1,594,839	1,560,921	1,728,134	1,831,334
4900	Fund Transfers	1,564,250	816,836	1,424,759	1,300,000	1,200,000	1,755,072	850,000	750,000	864,420	695,000	695,000	695,000
Total Expenditures		<u>\$ 138,995,990</u>	<u>\$ 145,234,534</u>	<u>\$ 149,334,044</u>	<u>\$ 272,731,469</u>	<u>\$ 142,197,866</u>	<u>\$ 141,065,303</u>	<u>\$ 139,502,630</u>	<u>\$ 140,221,259</u>	<u>\$ 143,112,457</u>	<u>\$ 141,877,473</u>	<u>\$ 138,368,511</u>	<u>\$ 137,935,308</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund Expenditure History by Function (in Dollars)

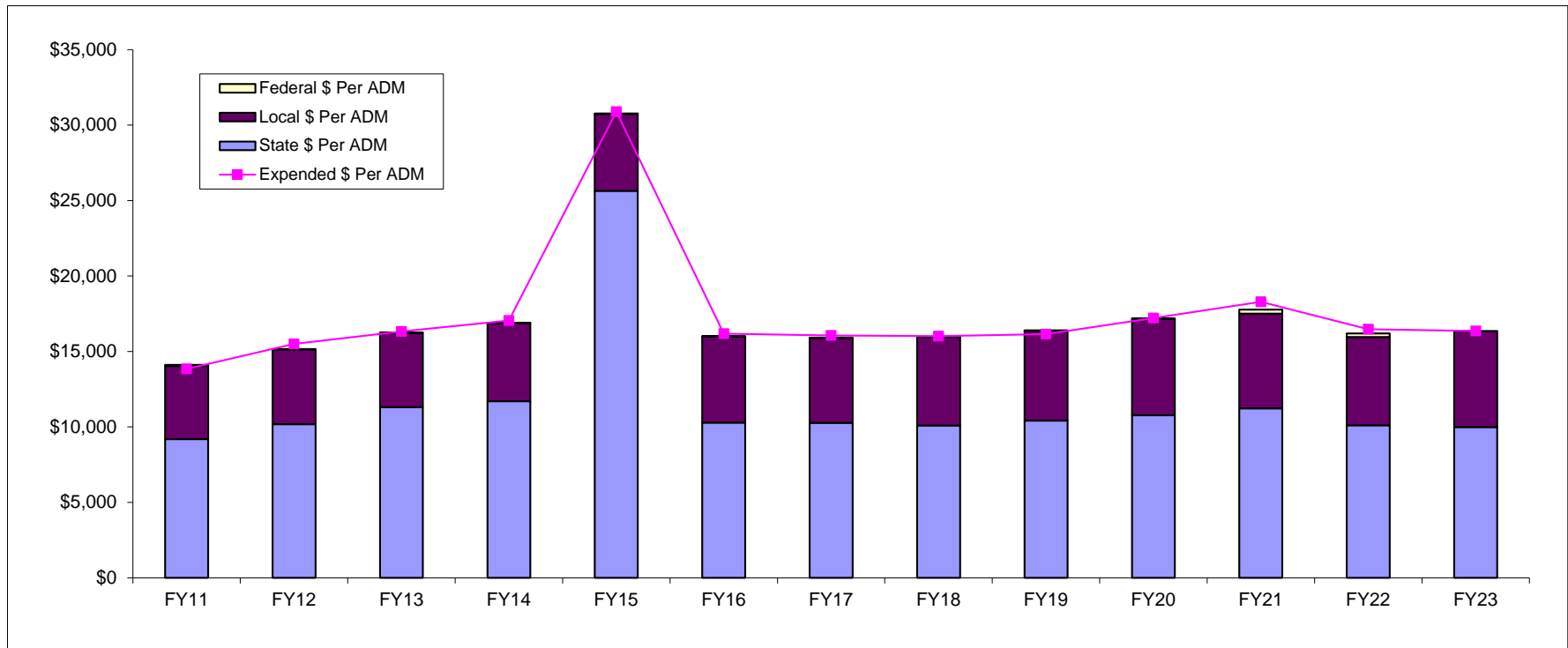
	Instruction	Operation and Maintenance of Plant	Special Ed Instruction	School Admin	School Admin Support Svcs	Supp Svcs Instruction	Special Ed Student	Dist Admin Support Svcs	Supp Svcs Student	Student Activities	Dist Admin	Fund Xfer	Total
FY19	61,912,283	21,519,961	21,128,793	6,285,566	5,124,066	3,441,871	6,000,381	6,056,752	4,667,500	1,981,270	1,352,816	750,000	140,221,259
FY20	63,157,217	21,746,782	21,164,305	6,675,932	5,156,499	3,634,750	6,110,763	6,928,111	4,801,293	1,594,839	1,277,546	864,420	143,112,457
FY21	63,058,953	21,001,746	21,685,009	6,550,269	5,178,368	3,508,325	6,181,743	6,447,526	4,552,799	1,560,921	1,456,814	695,000	141,877,473
FY22 Orig	52,164,050	21,850,326	23,972,281	6,088,767	5,212,634	3,443,607	6,152,967	6,360,208	4,913,449	1,953,060	1,419,763	550,000	134,081,112
FY22 Rev	60,037,567	21,436,728	21,920,419	6,326,159	5,244,859	2,908,759	6,128,637	6,621,045	3,815,223	1,728,134	1,505,981	695,000	138,368,511
FY23 Orig	56,918,544	22,697,086	22,741,359	6,433,749	5,600,195	2,622,514	6,015,728	6,405,447	4,592,906	1,831,334	1,381,546	695,000	137,935,408
Change from Rev	(3,119,023)	1,260,358	820,940	107,590	355,336	(286,245)	(112,909)	(215,598)	777,683	103,200	(124,435)	-	(433,103)
Change %	-5.20%	5.88%	3.75%	1.70%	6.77%	-9.84%	-1.84%	-3.26%	20.38%	5.97%	-8.26%	0.00%	-0.31%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund Budget Revenues vs. Expenditures

												Budget	
	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
AADM/ADM*	9,025.06	8,969.57	8,892.06	8,760.52	8,827.87	8,787.60	8,784.83	8,711.73	8,680.28	8,535.04	7,755.91	8,398	8,429
Local \$	\$43,703,109	\$44,282,923	\$43,847,163	\$45,323,929	\$45,027,555	\$50,089,629	\$49,265,966	\$50,847,059	\$51,674,528	\$54,570,600	\$48,671,659	\$49,180,000	\$53,744,284
Local \$ Per ADM	\$4,842	\$4,937	\$4,931	\$5,174	\$5,101	\$5,700	\$5,608	\$5,837	\$5,953	\$6,394	\$6,275	\$5,856	\$6,376
State \$	\$83,001,993	\$91,374,686	\$100,482,008	\$102,583,231	\$226,345,214	\$90,440,989	\$90,233,541	\$88,001,771	\$90,493,098	\$91,901,060	\$87,070,694	\$84,868,255	\$84,191,124
State \$ Per ADM	\$9,197	\$10,187	\$11,300	\$11,710	\$25,640	\$10,292	\$10,272	\$10,102	\$10,425	\$10,768	\$11,226	\$10,106	\$9,988
Federal \$	\$593,496	\$343,617	\$164,384	\$200,451	\$211,375	\$287,646	\$250,781	\$298,727	\$195,558	\$146,948	\$2,111,091	\$2,000,000	\$0
Federal \$ Per ADM	\$66	\$38	\$18	\$23	\$24	\$33	\$29	\$34	\$23	\$17	\$272	\$238	\$0
Revenue \$	\$127,298,598	\$136,001,226	\$144,493,555	\$148,107,611	\$271,584,144	\$140,818,264	\$139,750,288	\$139,147,557	\$142,363,184	\$146,618,608	\$137,853,444	\$136,048,255	\$137,935,408
Revenue \$ Per ADM	\$14,105	\$15,163	\$16,250	\$16,906	\$30,764	\$16,025	\$15,908	\$15,972	\$16,401	\$17,178	\$17,774	\$16,200	\$16,364
Expended \$	\$124,940,921	\$138,995,990	\$145,234,534	\$149,334,044	\$272,731,469	\$142,197,864	\$141,065,303	\$139,502,629	\$140,221,259	\$146,896,115	\$141,877,473	\$138,368,511	\$137,935,408
Expended \$ Per ADM	\$13,844	\$15,496	\$16,333	\$17,046	\$30,894	\$16,182	\$16,058	\$16,013	\$16,154	\$17,211	\$18,293	\$16,476	\$16,364



* Adjusted Average Daily Membership FY10 - FY20
 * Estimate Average Daily Membership FY21 - FY22

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

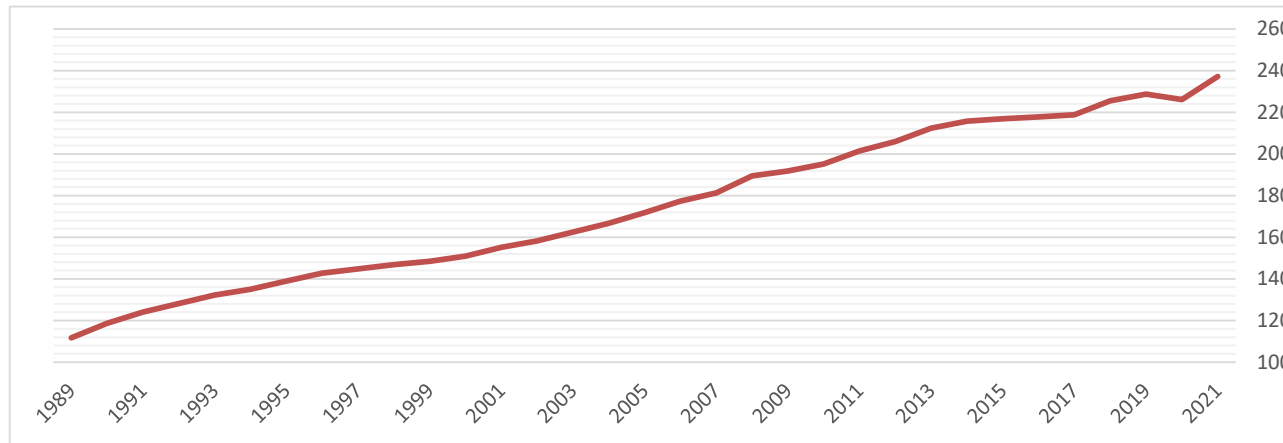
**General Fund and Special Revenue Funds
Schedule of Fund Balance**

	Actual FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	Projected FY22	Projected FY23
General Fund:												
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-	-	-
Undesignated	-	-	-	-	-	-	-	-	-	-	-	-
Total General Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Special Revenue Funds:												
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-	-	-
Undesignated	-	-	-	-	-	-	-	-	-	-	-	-
Total Special Revenue Funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
General Fund:												
Nonspendable	\$ 1,978,610	\$ 1,715,712	\$ 1,687,933	\$ 707,220	\$ 2,064,255	\$ 2,212,284	\$ 2,074,756	\$ 1,932,980	\$ 2,427,700	\$ 2,081,006	\$ 2,081,006	\$ 2,081,006
Restricted	983,984	1,485,931	2,471,131	2,988,996	3,307,934	2,612,510	3,361,630	3,267,336	2,016,374	2,944,466	2,944,466	2,944,466
Committed	-	-	-	-	4,200,580	4,157,085	4,289,271	5,584,860	4,366,075	4,022,433	4,022,433	4,022,433
Assigned	10,593,166	10,131,139	8,120,850	5,655,347	3,625,958	1,618,721	2,802,979	1,626,718	9,360,559	5,865,492	3,188,270	3,188,270
Unassigned	6,808,518	6,290,517	6,116,952	7,897,978	2,671,214	3,954,326	1,671,218	3,929,885	1,677,222	910,504	6,995,495	6,995,495
Total General Fund	<u>\$ 20,364,278</u>	<u>\$ 19,623,299</u>	<u>\$ 18,396,866</u>	<u>\$ 17,249,541</u>	<u>\$ 15,869,941</u>	<u>\$ 14,554,926</u>	<u>\$ 14,199,854</u>	<u>\$ 16,341,779</u>	<u>\$ 19,847,930</u>	<u>\$ 15,823,901</u>	<u>\$ 19,231,670</u>	<u>\$ 19,231,670</u>
Special Revenue Funds:												
Nonspendable	\$ 366,559	\$ 218,298	\$ 467,256	\$ 271,235	\$ 233,827	\$ 159,748	\$ 301,696	\$ 482,203	\$ 245,154	\$ 158,840	\$ 158,840	\$ 158,840
Restricted	-	-	-	-	-	-	-	-	1,264,106	4,311,427	4,311,427	4,311,427
Committed	-	-	-	-	-	-	-	-	4,623,951	4,609,602	4,609,602	4,609,602
Assigned	6,783,452	6,744,505	5,623,019	5,389,396	5,568,658	5,263,514	5,586,869	5,804,822	-	-	-	-
Unassigned	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)
Total Special Revenue Funds	<u>\$ 7,105,035</u>	<u>\$ 6,917,827</u>	<u>\$ 6,045,299</u>	<u>\$ 5,615,655</u>	<u>\$ 5,757,509</u>	<u>\$ 5,378,286</u>	<u>\$ 5,843,589</u>	<u>\$ 6,242,049</u>	<u>\$ 6,088,235</u>	<u>\$ 9,034,893</u>	<u>\$ 9,034,893</u>	<u>\$ 9,034,893</u>
Total Fund Balance	<u>\$ 27,469,313</u>	<u>\$ 26,541,126</u>	<u>\$ 24,442,165</u>	<u>\$ 22,865,196</u>	<u>\$ 21,627,450</u>	<u>\$ 19,933,212</u>	<u>\$ 20,043,443</u>	<u>\$ 22,583,828</u>	<u>\$ 25,936,165</u>	<u>\$ 24,858,794</u>	<u>\$ 28,266,563</u>	<u>\$ 28,266,563</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Anchorage Consumer Price Index (CPI)

Year	Annual	Change	Percentage Change	Year	Annual	Change	Percentage Change
1990	118.60	6.90	0.37%	2006	177.30	5.50	3.20%
1991	124.00	5.40	6.18%	2007	181.24	3.94	2.22%
1992	128.20	4.20	4.55%	2008	189.50	8.26	4.56%
1993	132.20	4.00	3.39%	2009	191.75	2.25	1.19%
1994	135.00	2.80	2.12%	2010	195.15	3.40	1.77%
1995	138.90	3.90	2.89%	2011	201.43	6.28	3.22%
1996	142.70	3.80	2.74%	2012	205.92	4.49	2.23%
1997	144.80	2.10	1.47%	2013	212.38	6.46	3.14%
1998	146.90	2.10	1.45%	2014	215.81	3.43	1.62%
1999	148.40	1.50	1.02%	2015	216.91	1.10	0.51%
2000	150.90	2.50	1.68%	2016	217.83	0.92	0.42%
2001	155.20	4.30	2.85%	2017	218.87	1.04	0.48%
2002	158.20	3.00	1.93%	2018	225.55	6.68	3.05%
2003	158.20	4.30	2.72%	2019	228.68	3.13	1.39%
2004	166.70	4.20	2.58%	2020	226.15	(2.53)	-1.11%
2005	171.80	5.10	3.06%	2021	237.19	11.04	4.88%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund Operating Revenues by Source Last Ten Fiscal Years

Fiscal Year	Local Government	Federal	State	Other Revenue	Total
2012-13	43,000,000	164,384	100,482,008	847,163	144,493,555
2013-14	43,500,000	200,451	102,583,231	1,823,929	148,107,611
2014-15	44,013,525	211,375	226,345,214	1,014,030	271,584,144
2015-16	48,238,432	287,646	90,440,989	1,851,197	140,818,264
2016-17	48,238,432	250,781	90,233,541	1,027,534	139,750,288
2017-18	49,738,432	298,727	88,001,771	1,108,628	139,147,558
2018-19	49,738,432	195,558	90,493,098	1,936,096	142,363,184
2019-20	52,489,253	286,749	91,469,353	1,180,000	145,425,355
2020-21	47,888,909	2,392,853	86,788,932	782,750	137,853,444
2021-22*	48,000,000	2,000,000	84,868,255	1,180,000	136,048,255

*Fiscal Year 2021-22 Audit is not complete, these are budgeted numbers.

FY 2022 Local Educational Support and Taxation Information

Local School Support Information

The purpose of the chart below is to show the amount of local financial support allowed by statute, and then the actual support provided in each location. The local financial support amounts are shown in mill rate equivalencies.

District FY2022 information	Anchorage	Fairbanks	Juneau	Kenai	Kodiak	Mat-Su
Required Local Effort	112,285,204	31,864,300	15,516,490	29,805,313	4,779,485	34,548,940
Allowable Excess	<u>100,343,037</u>	<u>33,549,404</u>	<u>11,710,558</u>	<u>23,841,337</u>	<u>7,713,411</u>	<u>47,724,535</u>
Total Allowable Local	212,628,241	65,413,704	27,227,048	53,646,650	12,492,896	82,273,475
FY2022 Budgeted Local +	214,943,663	49,445,400	27,264,600	36,537,314	10,025,244	65,841,806
Amount under State Cap	-2,315,422	15,968,304	-37,552	17,109,336	2,467,652	16,431,669
Percent of Cap Support	101.09%	75.59%	100.14%	68.11%	80.25%	80.03%

Source Document: Alaska Department of Education and Early Development - FY2018 Foundation Program (Mindy Lobaugh)

+ Cannot exceed the total allowable local

The Kenai Peninsula Borough (KPB) is one of seven Second-Class Boroughs within the state of Alaska. As such, it is required to assess and collect property, sales and use taxes that are approved and levied within its boundaries. However, property tax and sales tax are not mandated and municipalities are allowed to issue exemptions from taxes on real and personal property. One key element in the calculation of state aid to schools within a municipality is the "Full Value Determination (FVD)" of taxable real and personal property within the municipality's boundaries, regardless of any optional exemption that may have been enacted by local ordinance.

Alaska Statute 14.17.410 establishes the "basic need" dollar amount for a school district according to the Public School Foundation Program. The local municipality is required to make a "local contribution" towards the amount of basic need. The local contribution is defined as at least the equivalent of a 2.65 mill tax levy on the full and true value of the taxable real and personal property within the district; and not to exceed 45% of the district's basic need for the preceeding fiscal year. The local contribution was adjusted in FY13 from 4 mills to 2.65 mills, which shifted a larger portion of funding to the state.

In addition to the required local contribution, there is a maximum allowable amount of local contribution. The maximum is also known as "the cap" and the borough contribution may not exceed this amount. To calculate this, use the required local contribution plus 23% of basic need **OR** a 2-mill equivalent of the full and true value of the taxable real and personal property within the district, whichever is *greater*.

Currently, the KPB levies personal and real property tax and sales tax. The sales tax rate is 3%, but sales tax is not levied on nonprepared food items from September 1 through May 31.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
All Governmental Funds Revenue and Expenditure Budget Projections

	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget	FY24 Estimate	FY25 Estimate	FY26 Estimate
Governmental Fund Revenues								
General Fund Revenues	\$ 142,363,184	\$ 146,618,608	\$ 138,277,807	\$ 131,403,890	\$ 134,090,524	\$ 139,931,318	\$ 139,877,965	\$ 139,877,965
Food Service Fund Revenues	3,159,875	3,060,187	3,229,904	3,278,002	3,979,904	3,377,103	3,428,145	3,428,145
Student Transportation Fund Revenues	7,996,818	7,801,442	7,848,393	7,944,438	8,036,690	8,070,813	8,070,813	8,070,813
Governmental Fund Revenues	<u>\$ 153,519,877</u>	<u>\$ 157,480,237</u>	<u>\$ 149,356,104</u>	<u>\$ 142,626,330</u>	<u>\$ 146,107,118</u>	<u>\$ 151,379,234</u>	<u>\$ 151,376,923</u>	<u>\$ 151,376,923</u>
Governmental Fund Expenditures								
General Fund Expenditures	\$ 139,471,259	\$ 146,031,695	\$ 144,785,841	\$ 147,681,558	\$ 134,090,524	\$ 153,647,893	\$ 153,647,893	\$ 153,647,893
Food Service Fund Expenditures	3,596,804	4,019,324	3,979,904	4,058,628	3,979,904	4,220,831	4,220,831	4,220,831
Student Transportation Fund Expenditures	7,964,944	7,825,025	8,008,282	8,168,448	8,036,690	8,498,453	8,498,453	8,498,453
Total Governmental Fund Expenditures	<u>\$ 151,033,007</u>	<u>\$ 157,876,044</u>	<u>\$ 156,774,027</u>	<u>\$ 159,908,634</u>	<u>\$ 146,107,118</u>	<u>\$ 166,367,177</u>	<u>\$ 166,367,177</u>	<u>\$ 166,367,177</u>
General Fund Revenues Over (Under) Expenditures	2,891,925	586,913	(6,508,034)	(16,277,668)	0	(13,716,575)	(13,769,928)	(13,769,928)
Transfers Out	(750,000)	(864,420)	(750,000)	(765,000)	(695,000)	(695,000)	(695,000)	(695,000)
Net Change in Fund Balance	<u>2,141,925</u>	<u>(277,507)</u>	<u>(7,258,034)</u>	<u>(17,042,668)</u>	<u>(695,000)</u>	<u>(14,411,575)</u>	<u>(14,464,928)</u>	<u>(14,464,928)</u>
General Fund Balance, Beginning of Year	14,199,855	16,341,780	16,064,273	8,806,239	(8,236,429)	(8,931,429)	(23,343,004)	(37,807,932)
General Fund Balance, End of Year	<u>\$ 16,341,780</u>	<u>\$ 16,064,273</u>	<u>\$ 8,806,239</u>	<u>\$ (8,236,429)</u>	<u>\$ (8,931,429)</u>	<u>\$ (23,343,004)</u>	<u>\$ (37,807,932)</u>	<u>\$ (52,272,860)</u>
Special Revenue Fund Revenues Over (Under) Expenditures	(405,055)	(982,720)	(909,889)	(1,004,636)	0	(1,271,368)	(1,220,326)	(1,220,326)
Transfers in	750,000	864,420	750,000	765,000	695,000	695,000	695,000	695,000
Net Change in Fund Balance	<u>344,945</u>	<u>(118,300)</u>	<u>(159,889)</u>	<u>(239,636)</u>	<u>695,000</u>	<u>(576,368)</u>	<u>(525,326)</u>	<u>(525,326)</u>
Special Revenue Fund Balance, Beginning of Year	2,115,553	2,460,498	2,342,198	2,182,309	1,942,673	2,637,673	2,061,305	1,535,979
Special Revenue Fund Balance, End of Year	<u>\$ 2,460,498</u>	<u>\$ 2,342,198</u>	<u>\$ 2,182,309</u>	<u>\$ 1,942,673</u>	<u>\$ 2,637,673</u>	<u>\$ 2,061,305</u>	<u>\$ 1,535,979</u>	<u>\$ 1,010,653</u>
Total Governmental Fund Balance, Beginning of Year	16,315,408	18,802,278	18,406,471	10,988,548	(6,293,756)	(6,293,756)	(21,281,699)	(36,271,953)
Total Governmental Fund Balance, End of Year	<u>\$ 18,802,278</u>	<u>\$ 18,406,471</u>	<u>\$ 10,988,548</u>	<u>\$ (6,293,756)</u>	<u>\$ (6,293,756)</u>	<u>\$ (21,281,699)</u>	<u>\$ (36,271,953)</u>	<u>\$ (51,262,207)</u>

Assumptions:

- FY23, FY24 and FY25 based on no change in assessed valuation or other General Fund revenues (except for state funding, due to enrollment)
- FY23, FY24 and FY25 Pupil Transportation Fund and Other Governmental Funds estimates assume revenues offset expenditures each year

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Revenue and Expenditure Budget Projections

	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget	FY24 Projected	FY25 Projected	FY26 Projected
Twenty Day Enrollment	8,680.28	8,535.05	7,755.91	8,398.00	8,429.00	8,434.00	8,413.00	8,397.00
Base Student Allocation Per Pupil (AS 14.17.470)	\$5,930	\$5,930	\$5,930	\$5,930	\$5,930	\$5,960	\$5,960	\$5,960
Enrollment in <u>adjusted</u> ADM	17,914.01	17,804.41	17,959.89	17,721.69	17,719.04	17,719.04	17,719.04	17,719.04
BASIC NEED	\$106,230,079	\$105,580,151	\$104,351,100	\$103,379,054	\$102,497,737	\$105,605,478	\$105,605,478	\$105,605,478
Kenai Peninsula Borough Assessed Value (State Full and True Value)	\$10,270,697,890	\$10,378,538,220	\$10,690,439,310	\$11,247,287,861	\$10,907,974,607	\$11,247,287,861	\$11,247,287,861	\$11,247,287,861
Minimum Required Local Contribution (4 mills * Assessed Value) - FY09 - FY12								
Minimum Required Local Contr (2.65 mills * Assessed Value) - FY13 Onward	\$27,217,349	\$27,503,126	\$28,329,664	\$29,805,313	\$28,906,133	\$28,906,133	\$28,906,133	\$28,906,133
Impact Aid	-	-	-	-	-	-	-	-
State Funding Share (Basic Need - Local Required Contribution - Impact Aid)	\$79,012,730	\$78,077,025	\$76,021,436	\$73,573,741	\$73,591,604	\$76,699,345	\$76,699,345	\$76,699,345
Maximum Allowable Local Contribution (Minimum Contr + 23% of Basic Need)	\$51,301,627	\$51,716,191	\$52,395,174	\$53,646,650	\$52,544,220	\$52,563,913	\$52,563,913	\$52,563,913

Revenues

Local Contribution	\$ 49,738,432	\$ 52,489,253	\$ 47,888,909	\$ 48,000,000	\$ 52,564,284	\$ 50,000,000	\$ 50,000,000	\$ 50,000,000
Other Local Revenue	169,505	228,456	219,326	180,000	180,000	180,000	180,000	180,000
E-Rate	613,575	648,931	485,143	700,000	700,000	700,000	700,000	700,000
Interest	1,153,016	1,203,960	78,281	300,000	300,000	300,000	300,000	300,000
State Contribution (Foundation Funding)	80,401,228	80,879,179	78,164,948	75,755,851	77,436,548	76,699,345	76,699,345	76,699,345
Quality Schools/Learning Opportunity Grants	288,080	286,749	281,762	279,423	276,554	283,488	283,505	283,505
On Behalf TRS Relief Payment	8,442,963	9,174,109	8,773,802	9,300,952	5,963,728	9,300,952	9,300,952	9,300,952
On Behalf PERS Relief Payment	1,360,827	1,561,023	1,961,273	1,532,029	514,294	1,532,029	1,532,029	1,532,029
Federal Contribution	195,558	146,948	-	-	-	-	-	-
	<u>\$ 142,363,184</u>	<u>\$ 146,618,608</u>	<u>\$ 137,853,444</u>	<u>\$ 136,048,255</u>	<u>\$ 137,935,408</u>	<u>\$ 138,995,814</u>	<u>\$ 138,995,831</u>	<u>\$ 138,995,831</u>

Expenditures

Instruction	\$ 61,912,283	\$ 67,448,952	\$ 63,058,953	\$ 60,037,567	\$ 56,918,544	\$ 58,056,915	\$ 59,218,053	\$ 60,402,414
Special Education - Instruction	21,128,793	21,113,691	21,685,009	21,920,419	22,741,359	23,196,186	23,660,110	24,133,312
Special Education Support Services - Student	6,000,381	6,134,594	6,181,743	6,128,637	6,015,728	6,136,043	6,258,763	6,383,939
Support Services - Student	4,667,500	4,858,449	4,552,799	3,815,223	4,592,906	4,684,764	4,778,459	4,874,029
Support Services - Instruction	3,441,871	3,587,114	3,508,325	2,908,759	2,622,514	2,674,964	2,728,464	2,783,033
School Administration	6,285,566	6,462,914	6,550,269	6,326,159	6,433,749	6,562,424	6,693,672	6,827,546
School Administration Support Services	5,124,066	5,182,157	5,178,368	5,244,859	5,600,195	5,712,199	5,826,443	5,942,972
District Administration	1,352,816	1,236,838	1,456,814	1,505,981	1,381,546	1,409,177	1,437,360	1,466,108
District Administration Support Services	6,056,752	6,741,551	6,447,526	6,621,045	6,405,447	6,533,556	6,664,227	6,797,512
Operation and Maintenance of Plant	21,519,961	21,259,040	21,001,746	21,436,728	22,697,086	23,151,028	23,614,048	24,086,329
Student Activities	1,981,270	2,006,395	1,560,921	1,728,134	1,831,334	1,867,961	1,905,320	1,943,426
Transfers to Other Funds	750,000	864,420	695,000	695,000	695,000	708,900	723,078	737,540
	<u>\$ 140,221,259</u>	<u>\$ 146,896,115</u>	<u>\$ 141,877,473</u>	<u>\$ 138,368,511</u>	<u>\$ 137,935,408</u>	<u>\$ 140,694,116</u>	<u>\$ 143,507,998</u>	<u>\$ 146,378,158</u>

Revenues Over (Under) Expenditures	2,141,925	(277,507)	(4,024,029)	(2,320,256)	0	(1,698,302)	(4,512,167)	(7,382,327)
Fund Balance, Beginning of Year	14,199,854	16,341,779	16,064,272	12,040,243	9,719,987	9,719,987	8,021,685	3,509,517
Fund Balance, End of Year	16,341,779	16,064,272	12,040,243	9,719,987	9,719,987	8,021,685	3,509,517	(3,872,810)

Assumptions:

- FY23, FY24 and FY25 based on no change in assessed valuation or other revenues (except due to enrollment for state funding)
- FY23, FY24 and FY25 expenditures based on 2% increase each year

**Kenai Peninsula Borough School District
Funding Information - Historical & Estimated Data**

State Funding			FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget	FY23 Budget	FY24 Estimate*	FY25 Estimate*	FY26 Estimate*
Step #1	Twenty (20) Day Enrollment For All School Buildings		8,680.28	8,535.05	7,755.91	8,398.00	8,429.00	8,434.00	8,413.00	8,397.00
Step #2	Total ADM All Schools - After Size Factor Adjustment	AS 14.17.450	10,223.53	9,924.98	10,221.15	9,885.66	9,860.66	9,860.66	9,860.66	9,860.66
Step #3	District Cost Factor	AS 14.17.460	1.171	1.171	1.171	1.171	1.171	1.171	1.171	1.171
	Total After Adjustment for District Cost Factor		11,971.75	11,622.15	11,968.97	11,576.11	11,546.83	11,546.83	11,546.83	11,546.83
Step #4	Special Needs Factor	AS 17.17.420	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
	Total After Adjustment for Special Needs Factor		14,366.10	13,946.58	14,362.75	13,891.32	13,856.20	13,856.20	13,856.20	13,856.20
Step #4.5	High School Vocational Education Factor (SB 84 changes for FY12 and beyond)		1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015
	Total After Adjustment for High School Voc Ed Factor		14,581.60	14,155.78	14,578.19	14,099.69	14,064.04	14,064.04	14,064.04	14,064.04
Step #5	Special Education Intensive Services Factor (FY08 = 5, FY09 = 9, FY10 = 11, FY11 = 13)	AS 17.17.420	2,639	2,912	2,704	2,860	2,925	2,925	2,925	2,925
	Total After Adjustment for Special Education Intensive Services		17,220.60	17,067.78	17,282.19	16,959.69	16,989.04	16,989.04	16,989.04	16,989.04
Step #6	Correspondence (Correspondence ADM * .90)	AS 14.17.430	693.42	736.64	677.70	762.00	730.00	730.00	730.00	730.00
	Total District Adjusted ADM		17,914.02	17,804.42	17,959.89	17,721.69	17,719.04	17,719.04	17,719.04	17,719.04
Step #7	Base Student Allocation Value	AS 14.17.470	\$ 5,930	\$ 5,930	\$ 5,930	\$ 5,930	\$ 5,930	\$ 5,960	\$ 5,960	\$ 5,960
Step #8	Basic Need		106,230,079	105,580,214	104,351,100	103,379,054	102,497,737	105,605,478	105,605,478	105,605,478
Step #9	Less Required Local Effort	AS 14.17.410 (b)(2)	27,217,349	27,503,126	28,329,664	29,805,313	28,906,133	28,906,133	28,906,133	28,906,133
Step #10	Regular State Aid		79,012,730	78,077,088	76,021,436	73,573,741	73,591,604	76,699,345	76,699,345	76,699,345
Step #10.5	Additional One-Time Funding		-	1,389,955	-	2,000,000	3,844,884	-	-	-
	Total State Contribution		79,012,730	79,467,043	76,021,436	75,573,741	77,436,488	76,699,345	76,699,345	76,699,345
	State Increase (decrease) From Prior Year		\$ (249,314)	\$ 454,313	\$ (3,445,607)	\$ (447,695)	\$ 1,862,747	\$ (737,143)	\$ -	\$ -
Local Contribution										
Step #1	State of Alaska Full And True Value Used	AS 14.17.510	\$ 10,270,697,890	\$ 10,378,538,220	\$ 10,690,439,310	\$ 11,247,287,861	\$ 10,907,974,607	\$ 11,247,287,861	\$ 11,247,287,861	\$ 11,247,287,861
Step #2	Required Local Contribution	AS 14.17. 410.(b)(2)	27,217,349	27,503,126	28,329,664	29,805,313	28,906,133	28,906,133	28,906,133	28,906,133
Step #3	Additional Allowable Contribution	AS 14.17. 410.(c)(2)	24,498,842	24,213,065	24,065,510	23,841,337	23,638,087	23,657,780	23,657,780	23,657,780
Step #4	Local Cap Calculation		51,716,191	51,716,191	52,395,174	53,646,650	52,544,220	52,563,913	52,563,913	52,563,913
	Local Increase From Prior Year (assuming funding to maximum allowed)		\$ 414,564	\$ -	\$ 678,983	\$ 1,251,476	\$ (1,102,430)	\$ 19,693	\$ -	\$ -
	Actual Funding from Local Effort		\$ 49,738,432	\$ 52,489,253	\$ 50,000,000	\$ 48,000,000	\$ 52,564,284	\$ 50,000,000	\$ 50,000,000	\$ 50,000,000
	Difference Between Local Effort Allowed and Local Contribution		\$ (1,977,759)	\$ 773,062	\$ (2,395,174)	\$ (5,646,650)	\$ 20,064	\$ (2,563,913)	\$ (2,563,913)	\$ (2,563,913)

Assumptions:

- FY23, FY24 and FY25 based on no change in assessed valuation, other revenues or state funding formula from FY22

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Collected in the Fiscal Year of the Levy			Collections in Subsequent Years	Total Collections to Date	
	Total Tax Levy for Fiscal Year	Amount	Percentage of Levy		Amount	Percentage of Levy
2012-13	30,823,497	30,382,636	98.570%	432,510	30,815,146	99.973%
2013-14	31,750,392	31,332,596	98.684%	408,584	31,741,180	99.971%
2014-15	31,685,014	31,142,025	98.286%	533,148	31,675,173	99.969%
2015-16	33,108,951	32,410,590	97.891%	687,592	33,098,182	99.967%
2016-17	35,591,917	35,157,568	98.780%	418,511	35,576,079	99.956%
2017-18	37,068,282	36,645,827	98.860%	400,072	37,045,899	99.940%
2018-19	38,941,185	38,535,145	98.957%	365,278	38,900,423	99.895%
2019-20	40,079,402	39,607,678	98.823%	309,659	39,917,337	99.596%
2020-21	40,380,465	39,981,984	99.013%	325,592	39,981,984	99.013%
2021-22	40,286,872	39,858,410	98.936%	-	39,858,410	98.936%

This information was obtained from the Kenai Peninsula Borough.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Property Tax Rates and Tax Levies - Direct and Overlapping Governments Last Ten Fiscal Years (Unaudited)

Fiscal Year	Overlapping Rates						
	Borough	City of Homer	City of Kachemak*	City of Kenai	City of Seldovia	City of Seward	City of Soldotna
	Operating	Operating	Operating	Operating	Operating	Operating	Operating
2012-13	4.50	4.50	1.00	3.85	4.60	3.12	.65
2013-14	4.50	4.50	1.00	4.35	4.60	3.12	.50
2014-15	4.50	4.50	1.00	4.35	4.60	3.12	.50
2015-16	4.50	4.50	1.00	4.35	4.60	3.12	.50
2016-17	4.50	4.50	1.00	4.35	7.50	3.12	.50
2017-18	4.50	4.50	1.00	4.35	7.50	3.12	.50
2018-19	4.70	4.50	1.00	4.35	7.50	3.84	.50
2019-20	4.70	4.50	1.00	4.35	7.50	3.84	.50
2020-21	4.70	4.50	2.00	4.35	7.50	3.84	.50
2021-22	4.70	4.50	2.00	4.35	7.50	3.84	.50

This information was obtained from the Kenai Peninsula Borough.

* Real Property Tax

One mill of tax is equal to \$1.00 for every \$1,000 of assessed valuation of property.

For example, the 4.50 mill rate on a \$200,000 home with no exemptions would mean \$900 tax for the homeowner.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Assessed Value and Estimated Actual Value of Taxable Property Last Ten Fiscal Years (in thousands of dollars)

Fiscal Year	Assessed Values			Tax Exempt Values		Total Taxable Assessed Value	Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
	Real Property	Oil Related	Personal Property	Real Property	Personal Property			
2012-13	6,172,547	810,065	286,399	520,490	32,511	6,716,010	4.50	92.39%
2013-14	6,202,494	989,766	294,407	492,565	31,906	6,960,196	4.50	92.99%
2014-15	6,330,106	1,142,158	324,853	826,802	32,999	6,937,316	4.50	88.97%
2015-16	6,625,363	1,224,525	339,478	876,982	33,986	7,278,398	4.50	88.83%
2016-17	6,915,818	1,467,353	368,985	902,055	34,392	7,815,709	4.50	89.30%
2017-18	7,315,913	1,468,600	361,549	971,773	33,844	8,140,448	4.50	89.00%
2018-19	7,355,511	1,518,606	358,789	1,008,085	34,792	8,190,029	4.70	88.70%
2019-20	7,606,558	1,563,998	353,177	1,055,143	34,914	8,433,676	4.70	88.55%
2020-21	7,762,088	1,493,429	358,947	1,094,461	35,444	8,484,559	4.70	88.25%
2021-22	7,840,659	1,421,416	361,131	1,120,268	34,829	8,468,109	4.70	88.00%

This information was obtained from the Kenai Peninsula Borough.
The Borough maintains taxing authority; the School District has no taxation authority.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Ratio of Net Area Wide General Bonded Debt To Assessed Value and Net Bonded Debt Per Capita and Student Capita Last Ten Fiscal Years (Unaudited)

Fiscal Year	Population*	Student Population	Assessed Value	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita	Net Bonded Debt Per Student Capita
2012-13	56,756	8,886	6,716,010,000	29,905,000 **	0.45%	527	3,365
2013-14	56,862	8,756	6,960,196,000	47,995,000 **	0.69%	844	5,481
2014-15	57,147	8,826	6,937,316,000	44,505,000 **	0.64%	779	5,042
2015-16	57,763	8,788	7,278,398,000	44,325,000 **	0.61%	767	5,044
2016-17	58,060	8,785	7,815,709,000	46,935,000 **	0.60%	808	5,343
2017-18	58,060	8,712	8,140,448,000	43,495,000 **	0.53%	749	4,993
2018-19	58,471	8,680	8,190,029,000	39,920,000 **	0.49%	683	4,599
2019-20	58,708	8,535	8,433,676,000	39,585,425 **	0.47%	674	4,638
2020-21	58,934	7,756	8,484,559,000	36,284,450 **	0.43%	616	4,678
2021-22	58,799	8,298	8,468,109,000	31,572,949 **	0.37%	537	3,805

* Population figures from State of Alaska, Department of Community and Economic Development.

** In fiscal year 2012 the Borough early adopted the GASB Statement 61, which changed accounting and financial reporting for Central Peninsula

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2022 - 2023 Budget

General Obligation Bonds

Issued School Bonds: School bonds were issued for the construction of public schools in the Borough. Bonds are paid from the General Fund through the levy of property taxes, plus funding from the State of Alaska, which reimburses the Borough for up to 70% of debt service expenditures for school bonds approved by the voters after June 30, 1983.

The October 2002 election authorized the issuance of general obligation bonds in the amount of \$14,700,000 for construction of a new middle school in Seward, Alaska. Bonds dated 8/7/03 were issued through an agreement with the Alaska Municipal Bond Bank Authority.

The October 2006 election authorized the issuance of general obligation bonds in the amount of \$2,588,000 in general obligation bonds. On 1-31-07 \$2,515,000 in general obligation bonds were issued. The bonds will finance the purchase of equipment to reduce the level of arsenic in water, Nikolaevsk reroof, Soldotna Elementary window replacement, and McNeil Canyon reroof. These bonds were issued through an agreement with the Alaska Municipal Bond Bank Authority.

The October 2010 election authorized the issuance of general obligation bonds in the amount of \$16,685,000 for roof repairs to various schools.

The October 2013 election authorized the issuance of general obligation bonds in the amount of \$20,860,000 for roof repairs to various schools and Homer high school field project.

A summary of changes in general obligation bonds is as follows:

	Beginning Balance July 1, 2021	Additions	Reductions	Ending Balance June 30, 2022	Due Within One Year
Areawide School Bonds	\$ 25,785,000	\$ -	\$ 1,145,000	\$ 24,640,000	\$ 2,795,000

A summary of bonds payable at June 30, 2021, is as follows:

	Date of Issue	Issued	Interest Rate	Maturity Dates	Annual Installments	Outstanding June 30, 2022
School Bonds	08/07/03	14,700,000	5.00	2004-2023	\$922,500	900,000
	12/09/10	16,865,000	5.00	2011-2031	\$1,040,125 to \$1,058,875	7,625,000
	11/13/14	20,860,000	.343 - 5.00	2014-2034	\$509,402 to \$1,509,326	16,115,000
Total School Bonds		\$ 52,425,000				\$ 24,640,000

A summary of school debt service requirement to maturity:

	Fiscal Year	Principal	Interest	Total
School Bonds	2022-23	2,795,000	703,733	3,498,733
	2023-24	1,980,000	597,027	2,577,027
	2024-25	2,045,000	530,201	2,575,201
	2025-26	2,095,000	479,827	2,574,827
	2026-27	2,145,000	424,333	2,569,333
	Out Years	13,580,000	1,212,642	14,792,642
Total School Bonds		\$ 24,640,000	\$ 3,947,763	\$ 28,587,763

This information was obtained from the Kenai Peninsula Borough. The Borough maintains taxing authority; the School District has no independent authority to bond.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

**Average Daily Membership as Compared to Assessed Valuation
Showing Assessed Valuation Support Per Student
Last Ten Fiscal Years**

Fiscal Year	Average Daily Membership Grades K-12	Percentage Average Daily Increase (Decrease) Over Previous Year	Assessed Valuation	Assessed Valuation Percentage Increase (Decrease) Over Previous Year	Assessed Valuation Support Per Student Capita
2012-13	8,892	-0.87%	6,716,010,000	1.25%	755,282
2013-14	8,761	-1.48%	6,960,196,000	3.64%	794,496
2014-15	8,828	0.77%	6,937,316,000	-0.33%	785,843
2015-16	8,788	-0.46%	7,278,398,000	4.92%	828,258
2016-17	8,785	-0.03%	7,815,709,000	7.38%	889,682
2017-18	8,712	-0.83%	8,140,448,000	4.15%	934,395
2018-19	8,680	-0.37%	8,190,029,000	0.61%	943,552
2019-20	8,535	-1.67%	8,418,102,000	2.78%	986,304
2020-21	7,756	-9.13%	8,484,559,000	0.79%	1,093,935
2021-22	8,298	6.99%	8,468,109,000	-0.19%	1,020,500

This information was obtained from the Kenai Peninsula Borough.

The Borough maintains taxing authority; the School District has no taxation authority or independent authority to bond.

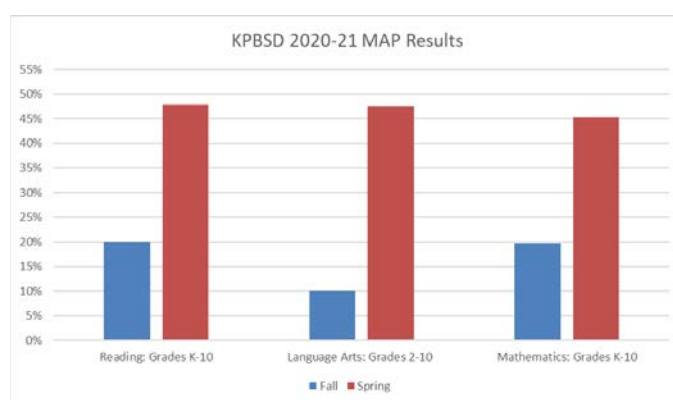
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

**Average Pupil/Teacher Ratio
Last Ten Fiscal Years**

Fiscal Year	Professional Teaching Staff	Average Daily Membership Grades K-12	Ratio of Pupils to Teaching Staff
2012-13	681.90	8,892	13.04
2013-14	692.05	8,761	12.66
2014-15	684.16	8,828	12.90
2015-16	683.54	8,788	12.86
2016-17	670.50	8,785	13.10
2017-18	663.90	8,712	13.12
2018-19	652.60	8,680	13.30
2019-20	642.51	8,535	13.28
2020-21	642.65	7,756	12.07
2021-22	660.30	8,298	12.57

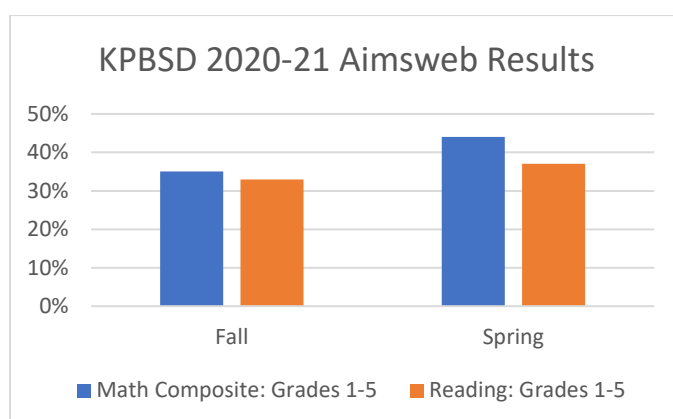
Measure of Academic Progress (MAP) - is a nationally normed online computer-adaptive assessment. Grades 3-10 are assessed three times a year in Reading, Mathematics, and Language Arts. The table below indicates grades K-10 as special circumstances needed additional grade level students accessed. The assessment provides for more accurate student placement, diagnosis of instructional needs and measurement of student gains across reporting periods (Fall, Winter, Spring).

MAP Growth benchmark assessments were not required in the fall of 2020, due to COVID-19 disruptions. The data in the graphic below includes some, but not all, of our 3-10 grade students for the fall assessment window.



Aimsweb is a series of curriculum-based measurements (CBM), used for universal screening three times a year and progress monitoring when needed in grades K-5. This form of brief assessment measures overall performance of key foundational skills at each grade level to provide an accurate prediction of reading and math achievement. KPBSD assesses early literacy and math skills (grades K-2), reading fluency (grades 2-5), computational fluency, number sense, and a math standards-based assessment (grade 2). Assessments are given in the fall, winter & spring. As a district assessment, students in Grades K – 5 are required to test.

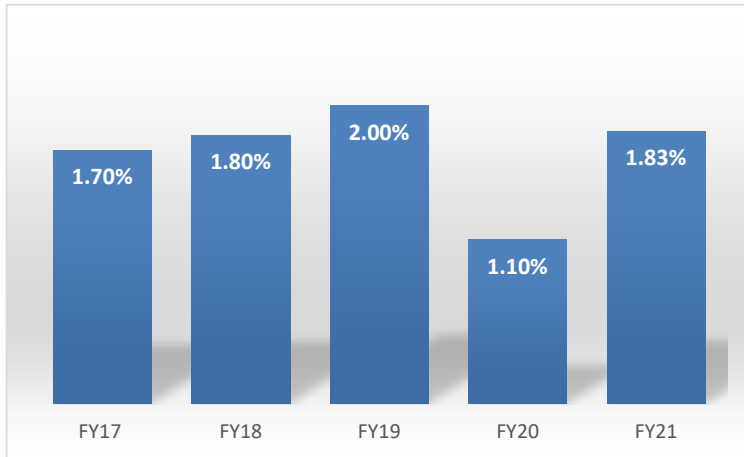
Aimsweb benchmark assessments were not required in the fall of 2020, due to COVID-19 disruptions. The data in the graphic below includes some, but not all, of our K-5 students for the fall assessment window.



KENAI PENINSULA BOROUGH SCHOOL DISTRICT
Drop Out Rates and Graduation Rates
District-Wide Performance
Last Five Years

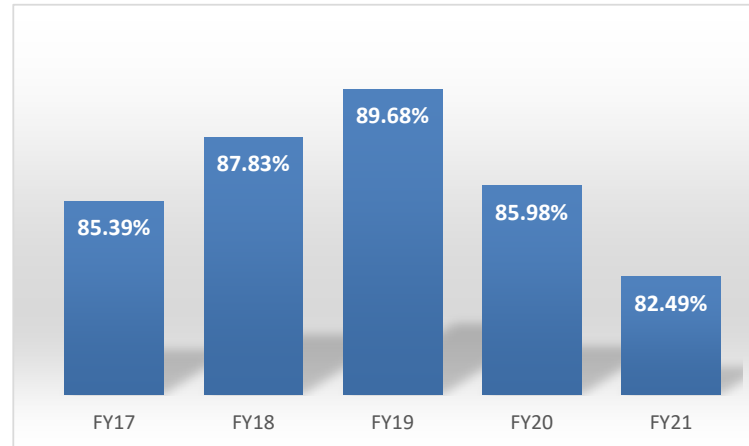
Drop Out Rates

FY17	FY18	FY19	FY20	FY21
1.70%	1.80%	2.00%	1.10%	1.83%



Graduation Rates

FY17	FY18	FY19	FY20	FY21
85.39%	87.83%	89.68%	85.98%	82.49%



Drop Out Rates are determined by students in grades 7 - 12 who leave school in a given year and don't re-enroll within the State in the same year. The FY21 Drop Out and Graduation Rates were not available at time of reporting. Graduation Rates are calculated on students who enter 9th grade and graduate within 4 years.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
Free and Reduced Lunches

Last Four Years

	<u>Paid Lunches</u>	<u>%</u>	<u>Free Lunches</u>	<u>%</u>	<u>Reduced Lunches</u>	<u>%</u>	<u>Total Lunches</u>
2018-19	167,933	34.44%	261,850	53.69%	57,884	11.87%	487,667
2019-20	131,627	31.42%	241,455	57.65%	45,781	10.93%	418,863
2020-21	0	0.00%	300,641	100.00%	0	0.00%	300,641
2021-22	0	0.00%	538,343	100.00%	0	0.00%	538,343

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget
General Fund - Staffing in FTE's

Loc	School or Department	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	Current FY22 Budget	Projected FY23 Budget	Change FY23 Current To FY22
65	Aurora Borealis Charter School	18.18	18.73	18.92	18.97	18.96	18.90	19.23	19.23	-
31	Chapman Elementary School	13.53	13.45	13.99	15.36	15.54	16.82	17.51	21.59	4.08
80	Connections/Alternative Programs	17.25	17.75	24.75	24.92	24.35	29.97	35.95	33.45	(2.50)
32	Cooper Landing School	3.50	3.50	3.40	3.40	3.40	3.41	3.54	3.54	-
68	Fireweed Academy Charter School	12.61	11.94	13.75	13.17	14.32	12.74	13.47	13.47	-
66	Homer Flex School	5.91	6.11	6.10	6.02	6.02	6.02	6.02	6.07	0.05
06	Homer High School	47.18	45.23	47.70	48.10	44.00	43.20	40.80	42.80	2.00
13	Homer Middle School	24.28	24.72	25.14	26.84	24.36	24.26	24.11	23.61	(0.50)
35	Hope Elementary/High School	3.99	3.85	3.50	3.67	5.36	4.74	4.85	4.75	(0.10)
56	Kachemak Selo Elementary/High School	9.13	8.15	7.84	7.49	8.37	7.31	8.52	7.52	(1.00)
63	Kaleidoscope Charter School	27.05	28.81	26.67	25.32	26.83	27.03	26.45	26.45	-
48	K-Beach Elementary School	40.44	41.70	40.14	40.97	41.93	42.55	33.04	38.84	5.80
67	Kenai Alternative School	9.31	11.22	11.29	11.11	11.24	10.54	11.47	12.02	0.55
07	Kenai Central High School	51.66	50.58	47.84	46.82	49.22	49.50	46.84	51.34	4.50
11	Kenai Middle School	36.89	37.20	37.50	37.08	40.36	42.86	39.04	41.04	2.00
15	Marathon	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
47	McNeil Canyon Elementary School	13.29	12.91	12.96	12.46	12.01	12.01	12.43	13.93	1.50
37	Moose Pass Elementary School	3.54	3.51	3.42	3.38	3.33	3.33	3.23	3.36	0.13
51	Mountain View Elementary School	51.05	52.49	53.14	54.24	52.18	49.93	43.88	48.98	5.10
34	Nanwalek Elementary/High School	13.79	12.62	11.74	11.54	11.45	12.45	11.42	11.92	0.50
10	Nikiski Middle/Senior High School	46.17	43.44	43.21	44.46	41.36	40.71	34.46	38.96	4.50
52	Nikiski North Star Elementary School	37.47	36.53	35.24	33.74	34.25	31.15	26.13	29.32	3.19
38	Nikolaevsk Elementary/High School	9.84	8.84	9.84	9.84	8.34	7.34	5.24	4.64	(0.60)
02	Ninilchik Elementary/High School	20.27	19.12	16.87	16.66	16.26	16.31	13.46	15.16	1.70
33	Paul Banks Elementary School	25.21	26.09	28.23	29.20	31.57	28.78	29.06	28.56	(0.50)
40	Port Graham Elementary/High School	4.50	5.18	5.13	5.69	5.91	5.76	5.59	4.69	(0.90)
49	Razdolna Elementary/High School	10.74	11.32	10.89	11.25	11.53	11.56	11.10	11.60	0.50
46	Redoubt Elementary School	36.70	33.90	36.89	37.44	39.66	39.34	35.02	40.02	5.00
16	River City Academy	8.98	8.82	8.94	8.89	7.34	7.30	8.59	8.09	(0.50)
08	Seward High School	22.63	21.43	22.35	22.78	18.54	19.59	15.69	17.29	1.60
14	Seward Middle	16.30	16.02	15.75	15.75	14.28	16.22	13.18	14.58	1.40

**2022-2023 Budget
General Fund - Staffing in FTE's**

Loc	School or Department	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	Current FY22 Budget	Projected FY23 Budget	Change FY23 Current To FY22
12	Skyview Middle School	51.97	48.46	46.94	45.74	45.92	43.55	38.61	42.61	4.00
43	Soldotna Elementary School	38.47	38.24	33.83	33.68	35.78	35.41	34.23	37.23	3.00
09	Soldotna High School	67.55	66.33	63.99	65.09	72.41	71.33	65.33	72.33	7.00
64	Soldotna Montessori Charter School	21.73	19.51	20.51	20.49	20.14	20.49	20.40	20.40	-
17	Soldotna Prep	20.99	26.36	25.29	23.81	-	-	-	-	-
44	Sterling Elementary School	28.14	26.64	26.99	25.02	21.48	21.30	19.60	19.50	(0.10)
03	Susan B. English School	8.80	7.34	7.06	6.14	6.74	6.96	8.57	8.07	(0.50)
01	Tebughna School	4.96	5.51	5.51	5.46	4.16	4.98	4.18	4.23	0.05
45	Tustumena Elementary School	21.38	22.05	21.15	21.10	19.52	18.85	18.05	17.85	(0.20)
53	Voznesenka Elementary/High School	15.84	14.84	13.95	13.58	13.88	15.79	16.22	15.72	(0.50)
50	West Homer Elementary School	34.79	34.84	30.80	32.60	33.66	34.11	31.78	32.22	0.44
42	William H. Seward Elementary School	29.35	31.75	30.54	30.47	29.14	27.53	24.46	27.46	3.00
70	Board of Education	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-
71	Office of the Superintendent	2.50	2.50	2.50	2.50	1.50	1.50	1.50	1.50	-
72	Assistant Superintendent Admin Svcs	1.50	1.00	2.00	2.00	2.00	2.00	-	-	-
73	Assistant Superintendent Instruction	2.00	2.00	2.00	2.00	1.00	2.00	2.00	2.00	-
74	Fiscal Services	9.50	9.00	8.00	8.00	8.00	8.00	8.00	8.00	-
75	Planning and Operations	2.00	1.50	1.53	1.78	1.78	2.03	2.03	2.03	-
76	Purchasing and Warehouse	8.75	8.75	8.75	7.75	7.75	7.75	8.25	8.25	-
77	Human Resources	8.00	7.00	6.00	6.00	6.50	7.00	7.00	7.00	-
78	Information Services	13.00	13.00	12.00	12.00	12.50	13.00	13.00	14.00	1.00
79	E-Rate	-	-	-	-	-	-	-	-	-
81	Pupil Services Instruction	32.55	29.05	26.24	29.57	25.58	28.04	25.97	24.09	(1.88)
82	Schools & Compliance	-	-	-	-	2.00	2.15	-	-	-
83	Districtwide Instruction	4.50	4.50	4.00	4.00	4.00	4.00	4.00	4.00	-
84	Curriculum	7.56	5.25	4.95	5.25	4.00	4.00	-	-	-
85	Secondary Education	11.98	11.19	4.67	4.77	7.54	2.60	4.65	4.65	-
86	Elementary Education	14.21	13.76	3.60	4.10	1.45	1.51	4.86	4.86	-
87	Nursing Services	3.46	3.42	3.90	4.44	5.86	5.83	6.73	6.76	0.03
88	Communications	-	-	-	-	1.00	1.00	1.00	1.00	-
96	Unallocated	7.40	7.00	1.50	4.50	3.00	1.80	5.00	5.00	-
TOTALS		<u>1,115.77</u>	<u>1,097.45</u>	<u>1,062.83</u>	<u>1,069.90</u>	<u>1,042.06</u>	<u>1,037.64</u>	<u>976.24</u>	<u>1,029.08</u>	<u>52.84</u>

**Kenai Peninsula Borough School District
2022 - 2023 Budget
Staff - All Funds**

											Budget	
	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY21	FY22	FY23
Support Staff												
C/O Administrators	3.00	4.00	5.00	5.00	6.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00
Aides	217.99	213.37	207.41	210.80	206.25	216.15	210.91	229.67	205.52	202.31	227.76	232.54
Secretaries	101.32	101.51	103.60	101.49	98.41	93.38	90.94	92.42	89.17	87.43	89.77	88.40
Custodians	85.69	84.88	85.67	85.23	84.78	85.23	75.76	74.89	73.14	72.95	73.70	73.20
Food Service	43.36	45.12	46.40	46.59	44.90	46.11	43.82	44.58	42.63	42.60	42.11	42.29
Warehouse	7.50	7.50	7.50	7.50	8.75	8.75	8.75	7.75	7.75	7.75	8.25	8.25
Information Services	14.00	13.00	13.00	13.00	13.00	13.00	12.00	12.00	12.50	13.00	13.00	14.00
Other Support	40.33	40.33	41.58	40.23	38.61	38.49	38.23	36.97	38.04	38.13	39.41	39.41
Total Support Staff	513.19	509.71	510.16	509.84	500.70	506.11	485.41	503.28	473.75	469.17	498.00	502.09
Certificated Staff												
C/O Administrators	8.00	7.30	7.05	6.60	6.36	6.05	6.05	6.05	6.05	6.20	6.15	6.15
Principals/Asst Principals	42.60	42.61	42.83	40.88	40.63	38.99	38.70	38.30	38.50	37.30	38.30	36.40
Classroom Teachers	521.65	512.45	523.60	513.16	514.89	503.25	494.60	497.61	474.06	474.80	485.80	449.25
Special Education Teachers	141.70	142.95	142.45	143.45	142.55	141.55	139.00	140.55	140.95	142.75	143.75	143.75
Other Certified Staff	26.00	26.50	26.00	27.55	26.10	25.70	24.95	27.65	27.50	25.10	30.75	31.25
Total Certificated Staff	739.95	731.81	741.93	731.64	730.53	715.54	703.30	710.16	687.06	686.15	704.75	666.80
Total Staff	1,253.14	1,241.52	1,252.09	1,241.48	1,231.23	1,221.65	1,188.71	1,213.44	1,160.81	1,155.32	1,202.75	1,168.89

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2022 - 2023 Instructional and Office Supply Allocations

School	Enrollment				Funding			
	P/K-6	7-8	9-12	Total K-12	K-6	7-8	9-12	Total
65 Aurora Borealis Charter *	150	25	-	175	\$ -	\$ -	\$ -	\$ -
31 Chapman	133	31	-	164	10,151	2,868	-	13,019
80 Connections **	529	190	386	1,105	-	-	-	-
32 Cooper Landing	11	2	2	15	986	185	222	1,393
68 Fireweed Academy Charter *	96	-	-	96	-	-	-	-
66 Homer Flex	-	-	30	30	-	-	3,664	3,664
06 Homer High	-	-	383	383	-	-	42,019	42,019
13 Homer Middle	-	164	-	164	-	15,173	-	15,173
35 Hope	13	4	6	23	1,165	416	733	2,314
56 Kachemak Selo	22	1	9	32	1,804	98	1,038	2,940
63 Kaleidoscope Charter*	260	-	-	260	-	-	-	-
48 K-Beach Elementary	374	-	-	374	28,544	-	-	28,544
67 Kenai Alternative	-	-	65	65	-	-	7,500	7,500
07 Kenai Central	-	-	474	474	-	-	52,003	52,003
11 Kenai Middle	115	263	-	378	8,777	24,333	-	33,110
15 Marathon ***	-	-	10	10	-	-	1,221	1,221
47 McNeil Canyon	126	-	-	126	9,616	-	-	9,616
37 Moose Pass	17	-	-	17	1,524	-	-	1,524
51 Mountain View	378	-	-	378	28,849	-	-	28,849
34 Nanwalek	49	9	26	84	4,533	995	3,398	8,927
10 Nikiski Middle/Sr High	46	112	182	340	3,192	10,362	19,967	33,521
52 Nikiski North Star	238	-	-	238	18,164	-	-	18,164
38 Nikolaevsk	9	3	4	16	738	269	462	1,468
02 Ninilchik	57	16	19	92	4,350	1,480	2,084	7,915
33 Paul Banks	160	-	-	160	12,211	-	-	12,211
40 Port Graham	13	4	7	24	1,203	442	915	2,560
49 Razdolna	43	14	26	83	3,855	1,455	2,885	8,195
46 Redoubt Elementary	337	-	-	337	25,720	-	-	25,720
16 River City Academy	-	30	85	115	-	2,776	9,325	12,101
08 Seward High	-	-	147	147	-	-	16,127	16,127
14 Seward Middle	28	98	-	126	2,137	9,067	-	11,204
12 Skyview Middle School	-	371	-	371	-	34,325	-	34,325
43 Soldotna Elementary	243	-	-	243	18,546	-	-	18,546
09 Soldotna High	-	-	727	727	-	-	79,759	79,759
64 Soldotna Montessori Charter *	164	-	-	164	-	-	-	-
44 Sterling Elementary	142	-	-	142	10,837	-	-	10,837
03 Susan B. English	37	12	7	56	3,423	1,327	915	5,665
01 Tebughna	16	4	6	26	1,480	442	784	2,707
45 Tustumena	122	-	-	122	9,311	-	-	9,311
53 Voznesenka	74	11	33	118	5,648	1,018	3,620	10,286
50 West Homer	208	-	-	208	15,875	-	-	15,875
42 William H. Seward Elementary	221	-	-	221	16,867	-	-	16,867
TOTAL	4,431	1,364	2,634	8,429	\$ 249,505	\$ 107,033	\$ 248,642	\$ 605,179

* Charter school's budgets are not tied to the supply formula.

** The Connections Program receives a composite student allocation in lieu of a categorical appropriation for instructional and office supplies.

*** Marathon enrollment projection is based on number of beds funded by the state.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2022 - 2023 Custodial Supply Allocation

	Building Square Footage	Number of Portables	Portable Square Footage	Total Square Footage	Auditorium Size	Multiplier	Supply Budget
Aurora Borealis Charter *	-	-	-	-		0.110	\$ -
Chapman	25,348	2	1,920	27,268		0.110	2,999
Connections	-	-	-	-		-	500
Cooper Landing **	8,324	1	960	9,284		0.110	2,000
Fireweed Academy Charter *	-	-	-	-		-	-
Homer Flex **	5,405	-	-	5,405		0.110	2,000
Homer High	158,200	-	-	158,200	Intermediate	0.144	26,081
Homer Middle	65,556	-	-	65,556		0.132	8,653
Hope	13,500	-	-	13,500		0.110	2,000
Kachemak Selo **	5,468	-	-	5,468		0.110	2,000
Kaleidoscope Charter *	-	-	-	-		-	-
K-Beach	46,935	4	3,840	50,775		0.110	5,585
Kenai Alternative	14,895	-	-	14,895		0.110	1,638
Kenai Central	189,007	1	960	189,967	Large	0.144	32,855
Kenai Elem	-	2	1,920	1,920		-	-
Kenai Middle	85,476	1	960	86,436		0.132	11,410
Marathon	-	-	-	-		-	-
McNeil Canyon	32,750	-	-	32,750		0.110	3,603
Moose Pass **	8,989	-	-	8,989		0.110	2,000
Mountain View	50,000	3	2,880	52,880		0.110	5,817
Nanwalek	14,832	-	-	14,832		0.110	2,000
Nikiski Middle/Sr	117,504	2	1,920	119,424	Intermediate	0.132	19,064
Nikiski North Star	50,000	-	-	50,000		0.110	5,500
Nikolaevsk	24,282	-	-	24,282		0.132	3,205
Ninilchik	55,277	-	-	55,277		0.144	7,960
Paul Banks	33,414	3	2,880	36,294		0.110	3,992
Port Graham	12,568	-	-	12,568		0.110	2,000
Razdolna ***	2,948	1	960	3,908		0.110	2,000
Redoubt	46,639	1	960	47,599		0.110	5,236
River City Academy **	-	-	-	-		0.144	2,000
Seward High	75,373	-	-	75,373	Small	0.144	13,054
Seward Middle	37,500	-	-	37,500		0.132	4,950
Skyview Middle School	117,101	-	-	117,101		0.144	16,863
Soldotna Elem	54,177	-	-	54,177		0.110	5,959
Soldotna High	154,637	4	3,840	158,477	Large	0.144	28,321
Soldotna Montessori Charter *	-	1	960	-		-	-
Sterling	33,844	2	1,920	35,764		0.110	3,934
Susan B English	59,208	-	-	59,208		0.144	8,526
Tebughna	25,976	-	-	25,976		0.110	2,857
Tustumena	46,679	-	-	46,679		0.110	5,135
Voznesenka **	5,200	3	2,880	8,080		0.110	2,000
West Homer	52,500	-	-	52,500		0.110	5,198
William H. Seward Elementary	52,199	-	-	52,199		0.110	5,742
	<u>1,781,711</u>	<u>31</u>	<u>29,760</u>	<u>1,810,511</u>			<u>\$ 264,637</u>

* The Connections Program and Charter Schools receive a composite allocation in lieu of a categorical appropriation for custodial supplies.

** Schools with 150 or less students receive a minimum allocation of \$2,000.

Three additional portables are not currently in use.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2022 - 2023 Copy Allocation

				-4408 Object 0.0058 per copy
Loc #	Name	Projected Enrollment	150 Copies Per Month	Copies Per Year Budget
65	Aurora Borealis Charter *	175	-	-
31	Chapman	164	24,600	295,200
80	Connections***	1105	33,150	397,800
32	Cooper Landing	15	2,250	27,000
68	Fireweed Academy Charter *	96	-	-
66	Homer Flex **	30	4,500	54,000
06	Homer High	383	57,450	689,400
13	Homer Middle	164	24,600	295,200
35	Hope	23	3,450	41,400
56	Kachemak Selo	32	4,800	57,600
63	Kaleidoscope Charter*	260	-	-
48	K-Beach	374	56,100	673,200
67	Kenai Alternative **	65	9,750	117,000
07	Kenai Central	474	71,100	853,200
11	Kenai Middle	378	56,700	680,400
15	Marathon	10	1,500	18,000
47	McNeil Canyon	126	18,900	226,800
37	Moose Pass	17	2,550	30,600
51	Mountain View	378	56,700	680,400
34	Nanwalek	84	12,600	151,200
10	Nikiski Middle/Sr	340	51,000	612,000
52	Nikiski North Star	238	35,700	428,400
38	Nikolaevsk	16	2,400	28,800
02	Ninilchik	92	13,800	165,600
33	Paul Banks	160	24,000	288,000
40	Port Graham	24	3,600	43,200
49	Razdolna	83	12,450	149,400
46	Redoubt	337	50,550	606,600
16	River City Academy	115	17,250	207,000
08	Seward High	147	22,050	264,600
14	Seward Middle	126	18,900	226,800
12	Skyview Middle School	371	55,650	667,800
43	Soldotna Elem	243	36,450	437,400
09	Soldotna High	727	109,050	1,308,600
64	Soldotna Montessori Charter *	164	-	-
44	Sterling	142	21,300	255,600
03	Susan B English	56	8,400	100,800
01	Tebughna	26	3,900	46,800
45	Tustumena	122	18,300	219,600
53	Voznesenka	118	17,700	212,400
50	West Homer	208	31,200	374,400
42	William H. Seward Elementary	221	33,150	397,800
Total		8,429	1,027,500	12,330,000
				71,514

* Charter schools budgets are not tied to the copy allocation formulas.

** Homer Flex and Kenai Alternative enrollment projected with board approved number.

*** Connections is calculated at 30 copies per month.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2022-23 Budget Capital Spending and Major Projects

Developing the capital budgets is an ongoing process with updates annually to the capital improvement projects list. Borough departments and the School District provide input regarding the capital improvement and major maintenance project data compiled the previous year. These submittals result in the deletion of projects completed, addition of new projects, changes in project descriptions and project modifications. The major projects department assists the maintenance department in prioritizing, cost estimating, and project scoping. The projects are listed in order of priority based on input from the school district, borough administration and maintenance personnel. It includes all projects that the Borough expects to complete in the next 5 years.

The proposed FY23 budget includes funding for the following projects:

Area-wide asphalt and sidewalk repair	155,000
Area-wide assessment/design needs	300,000
Area-wide bleacher replacements	60,000
Area-wide assessment/design needs	100,000
Area-wide electrical and lighting upgrades	65,000
Area-wide elevator upgrades	50,000
Area-wide flooring replacement upgrades	100,000
Area-wide generator and associated hardware upgrades	100,000
Area-wide HVAC/DDC upgrades and repairs	400,000
Area-wide locker upgrades	250,000
Area-wide playground upgrades	25,000
Area-wide portables and outbuildings	350,000
Area-wide security and safety improvements	150,000
Area-wide water quality improvements	40,000
Area-wide building envelope upgrade/replacement	155,000
Vehicle/pickup for maintenance	140,001
Match for K-Selo School Facility Construction Project	3,000,000
Total	<u>\$2,320,000</u>

Capital Projects

The Board of Education (BOE) is required to set the district's six-year capital plan priorities per AS 14.08.101. Once the BOE makes the recommendation for the six-year plan, it is approved and sent to the Kenai Peninsula Borough for consideration. Funding for the capital projects is appropriated and accounted for by the Borough. It is neither anticipated nor expected that all projects on the priority list will receive funding and action in the coming fiscal year. The priorities are subdivided by 1) health/safety issues, 2) maintenance issues, and 3) other recognized supplemental needs.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

CODE STRUCTURE:

Fund
xxx

Location
xx

Function
xxxx

Program
xxxx

Object
xxxx

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

For purposes of budget building, the "100 School Operating (General Fund)" is used.

FUND CODES

100	School Operating (General Fund)	260	Title III-A, English Lang. Acquisit.	300	McKinney-Vento Homeless
201	State Staff Dev Mini-Grants	263	Governor's Alternative Grant	350	Title VI - Indian Education
205	Pupil Transportation	265	Carl Perkins - Basic	356	Gear Up
214	Statewide Alaska Mentorship	266	Title VI-B	371	Corporate Grants
221	AK Works	272	Upward Bound/UAF	372	Community Theater
255	Food Service	281	Migrant Education	375	Equipment Fund
260	Title I-A	284	Youth in Detention	379	School Incentive
260	Title I-C, Migrant Education	289	Governor's Drug Prevention	500	Capital Project
260	Title I-D, Neglected & Delinquent	295	School Improvement	710	Pupil Activity
260	Title II-A, Professional Devel.	298	Title I-D, Delinquent		

CODE STRUCTURE:

Fund
xxx

Location
xx

Function
xxxx

Program
xxxx

Object
xxxx

Location codes are used to identify the site for a particular budget. (Example, school or department)

LOCATION CODES:

01	Tebughna School	40	Port Graham Elem/High	72	C/O Asst. Supt. Admin. Services
02	Ninilchik Elem/High	42	William H. Seward Elementary	73	C/O Asst. Supt.-Instruction
03	Susan B English Elem/Hi	43	Soldotna Elementary	74	C/O Fiscal Services
06	Homer High	44	Sterling Elementary	75	C/O Planning and Operations
07	Kenai Central High	45	Tustumena Elementary	76	C/O Purchasing & Warehouse
08	Seward High	46	Redoubt Elementary	77	C/O Human Resources
09	Soldotna High	47	McNeil Canyon Elem	78	C/O Information Services
10	Nikiski Mid/Sr High	48	K-Beach Elementary	79	E-Rate/Tech Plan
11	Kenai Middle	49	Razdolna Elementary	80	Connections
12	Skyview Middle	50	West Homer Elementary	81	Student Support Services
13	Homer Middle	51	Mt. View Elementary	82	Schools and Compliance
14	Seward Middle	52	Nikiski North Star Elementary	83	Districtwide Services
15	Kenai Youth Facility	53	Voznesenka Elem/High	84	Curriculum
16	River City Academy	56	Kachemak Selo	85	Innovations/Strategic Planning
17	Soldotna Prep	63	Kaleidoscope Charter	86	Prof. Development/Federal Prog.
31	Chapman Elem	64	Montessori Charter	87	Nursing Services
32	Cooper Landing Elem	65	Aurora Borealis Charter	88	Communications
33	Paul Banks Elem	66	Homer Flex	89	Community Theater
34	Nanwalek Elem/High	67	Kenai Alternative High School	90	Student Nutrition Services
35	Hope Elem/High	68	Fireweed Academy Charter	96	Unallocated
37	Moose Pass Elementary	70	C/O Board of Education		
38	Nikolaevsk Elem/High	71	Superintendent		

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

<u>CODE STRUCTURE:</u>	<u>Fund</u>	<u>Location</u>	<u>Function</u>	<u>Program</u>	<u>Object</u>
	xxx	xx	xxxx	xxxx	xxxx

FUNCTION CODES

FUNCTION describes a broad classification of financial activities within a fund which provides for the reporting of financial information in a manner which is useful to school boards, superintendents, the Department of Education and the Legislature and in some instances provides for the accumulation of expenditures in such a manner as to show compliance with law or regulation.

4100	Regular Instruction	4511	Board of Education
4120	Bilingual/Bicultural Instruction	4512	Office of the Superintendent
4130	Gifted/Talented Instruction	4513	Asst Supt Instruction
4140	Alternative Instruction	4515	Public Relations
4160	Vocational Instruction	4551	Fiscal Services
4200	Special Education Instruction	4552	Internal Services
4220	Special Ed Support Services-Students	4553	Asst Supt Human Resources
4320	Guidance Services	4555	Data Processing Services
4330	Health Services	4556	Asst Supt Operations & Business
4350	Support Services-Instruction	4600	Operation & Maintenance of Plant
4352	Library Services	4700	Pupil Activities
4354	Inservice	4760	Pupil Transportation
4400	School Administration	4780	Community Services
4450	School Administration Support	4790	Food Services

FUNCTION CODES AND DESCRIPTIONS

4100 **REGULAR INSTRUCTION**

Activities dealing with the teaching of pupils and curricular support for the classroom or in some instances in the home or hospital. Instruction costs for vocational education, special education, bilingual, or correspondence pupil functions are not classified under the regular instruction function. Such costs are classified under separate function. Classified under this function would be salaries for classroom teacher, aides who assist with regular instruction and secretaries or clerks who work for teachers and substitute employees. Employee benefits, teaching supplies, textbooks and equipment used in the classroom in the regular instruction teaching process, equipment repair, and travel between schools and/or other locations for instructional purposes are coded to this function. Inservice teacher training and conferences or workshops that are of benefit to teachers for staff development are not classified as instruction expenses (they are classified under support services for instruction). Salaries and related costs of principals and counselors are not classified under any of the instruction functions. Student instructional travel for field trips and curricular related activities are included in this function.

4120 **BILINGUAL/BICULTURAL EDUCATION INSTRUCTION**

Costs of instruction designed for children of limited English-speaking ability are classified under this function. Costs include salaries for classroom teachers, teacher aides, support staff for bilingual/bicultural education, and substitute employees. Employee benefits, teaching supplies, textbooks, equipment used in the classroom in the teaching process, equipment repair, and travel between schools and/or other location for bilingual/bicultural instructional purposes. Specific bilingual/bicultural inservice teacher training, conferences or workshops for bilingual/bicultural education teacher's staff development are included in this function.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4130 GIFTED/TALENTED INSTRUCTION

Activities dealing with the teaching of pupils who exhibit outstanding intellect, ability or creative talent. Classified under this function would be salaries of gifted talented teachers, teacher aides, substitute employees, employee benefits, teaching supplies, textbooks, classroom equipment, equipment repair, and travel between schools and/or other location for gifted/talented instructional purposes. Objects of expense for testing of gifted/talented and inservice teacher training are classified here.

4140 ALTERNATIVE INSTRUCTION

Activities dealing directly with the teaching of pupils when the primary medium of instruction is written communication between the instructor at one physical location and the pupil at another physical location when the student does not attend a designated school on a regular basis. Classified under this function would be salaries for teachers, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment, equipment repair, and travel to visit correspondence pupils, the cost of courses and postage.

4160 VOCATIONAL EDUCATION INSTRUCTION

Activities dealing with costs of instruction including curricular support of State approved vocational education classes. Classified under this function would be salaries of vocational education classroom teachers, substitutes and teacher aides, employee benefits, teaching supplies, textbooks, instructional equipment, equipment repair costs, and travel between schools and/or other locations for vocational instructional purposes.

4200 SPECIAL EDUCATION INSTRUCTION

Activities dealing with the teaching of handicapped pupils in the classroom or other facility. Under this function would be classified those costs of instruction of the child who deviates from the average or normal child in mental, physical or social characteristics to such an extent that s/he requires a modification of school practices or special education services in order to develop to his/her maximum capacity. Classified under this function are salaries for teacher, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment, equipment repair, and travel between schools and/or other location for special education purposes. Specific inservice teacher training, conferences or workshops for special education teacher's staff development are classified under this function. General instructional inservice involving special education teachers are not classified under this function (Districtwide Inservice). (Note: costs for special education guidance, health services, social work, psychological services, speech pathology services, audiology services, and physical therapy services are recorded in Function 4220.)

4220 SPECIAL EDUCATION SUPPORT SERVICES - STUDENTS

Includes all special education guidance, health services, social work, psychological services, speech pathology services, audiology services, and physical therapy services provided to students as the result of an IEP. The special education director/coordinator is classified under this function. Classified under this function are salaries for teachers, specialists, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment used in the classroom, equipment, equipment repair, and travel between schools and/or other location for special education purposes. Specific inservice teacher training, conferences or workshops for staff development are classified under this function. General instructional inservice is not classified under this function (Districtwide Inservice).

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4320 GUIDANCE SERVICES

Activities designed to help pupils assess and understand their abilities, aptitudes, interests, environmental factors and educational needs; assist pupils in increasing their understanding of educational and career opportunities; and aid pupils in the formulation of realistic goals. Classified under this function are salaries for counselors, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment, equipment repair, and travel between schools and/or other location. Specific inservice teacher training, conferences or workshops for counseling staff development, is classified under this function. General instructional inservice involving counselors are not classified under this function.

4330 HEALTH SERVICES

Activities which pertain to physical and mental health pupil services which are not direct instruction. Classified under this function are salaries for nurses, substitute employees, employee benefits, nursing supplies, equipment, equipment repair, and travel between schools and/or other location. Specific nurses training, conferences or workshops for nursing staff development are classified under this function. General inservice costs involving nurses are not classified under this function.

4350 SUPPORT SERVICES - INSTRUCTION

Activities which assist instructional staff with the content and process of providing learning experience for students. This includes the cost of non-teaching directors and/or coordinators of instructional programs, librarians and library aides. Classified under this function are salaries for administrators, support staff, substitute employees, employee benefits, supplies, equipment, equipment repair, and travel between schools and/or other location.

4352 LIBRARY SERVICE

Pertains to the cost of organizing and maintaining libraries. Classified under this function would be salaries of librarians, library aides, substitute employees, employee benefits, supplies, books, equipment, equipment repair, and travel between schools and/or other location.

4354 INSERVICE

Pertains to general instruction of teaching staff including teacher training, conferences, workshops, and staff development related expenses including membership in staff development networks. Instruction related inservice substitute salaries, employee benefits, supplies, materials, travel and conference fees are coded to this function.

4400 SCHOOL ADMINISTRATION

Pertains to activities of overall management, direction and leadership of a school. This includes general supervision of the school, evaluation of school staff members, assignment of duties to staff members, and coordination of school instructional activities. Included here are certificated school administration staff including principals and head teachers while not in the classroom teaching. Also included are other corresponding expenditures related to principals, and head teachers. Examples of the types of expenditures to include are certificated salaries, employee benefits, supplies, communication expenditures, travel, dues and fees. General office expense such as copy machines for school administration is recorded in function 450.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4450 SCHOOL ADMINISTRATION SUPPORT

Activities that support function 400 in the overall management of a school. Included are the non certificated school administration staff including secretaries and clerks. Also included are personnel with applicable training who are directly assigned to social work and attendance. The time spent on attendance recording and reporting on a district wide basis is charged to district administration support services, function 550. Secretarial or other general duties should be recorded in their respective functions. Examples of the types of expenditures to include are salaries and employee benefits.

45xx DISTRICT ADMINISTRATION

Activities relating to the broad overall executive and general administration of the school system and the elected body which has been created according to State law.

4511	Board of Education
4512	Office of the Superintendent
4513	Assistant Superintendent
4515	Public Relations
4551	Fiscal Services
4552	Internal Services
4553	Staff Services
4555	Information Services
4556	Assistant Superintendent

Salaries for administrators, support staff, substitute and temporary employees, employee benefits, supplies, equipment, equipment repair, travel, telephone, postage, supplies, and dues are included in these functions.

4600 OPERATION AND MAINTENANCE OF PLANT

Consists of activities involved with keeping buildings open and ready for use. Included under this function are custodial and substitute employee salaries, employee benefits, building rental expenses, utilities, equipment, equipment repair, supplies and the cost of property and vehicle insurance for school facilities and vehicles.

4700 PUPIL ACTIVITY

Used in the School Operating Fund and Pupil Activity Fund for activities relating to student activities (clubs, interscholastic activities, etc.). The director or coordinator of activities and other staff salaries are expensed to this function. Extra duty compensation paid for activity contracts, employee benefits, and travel for all extracurricular activities are included in this category. Band, chorus, swimming and other athletic activities for students and staff or chaperones are compiled here.

4760 PUPIL TRANSPORTATION

Includes costs for transportation of students between home and school and administrative costs for managing the student transportation system. Salaries for coordinators, bus drivers, support staff, substitute and temporary employees, employee benefits, supplies, equipment, equipment repair, travel, telephone, postage, supplies, transportation contracts and dues are included in this function.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4780 COMMUNITY SERVICES

Community Services are comprised of those activities that are not directly related to providing education for pupils in a public school. Community Services consists of those services provided by the school or school system for purposes relating to the community as a whole or some segment of the community. Salaries for coordinators, substitute and temporary employees, employee benefits, supplies, equipment, equipment repair, travel, telephone, postage, supplies, and dues are included in these functions.

4790 FOOD SERVICES

This function accounts for those non-instructional activities involved with the management and operation of food service programs of the school or school system; the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities, and the delivery of food. This function is not used in the School Operating Fund. Salaries for coordinators, food service staff, support staff, substitute and temporary employees, employee benefits, food and milk, supplies, equipment, equipment repair, travel, telephone, postage, supplies, and dues are included in this function.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

OBJECT CODES – REVENUE ACCOUNT DESCRIPTIONS

<u>CODE STRUCTURE:</u>	<u>Fund</u>	<u>Location</u>	<u>Function</u>	<u>Program</u>	<u>Object</u>
	xxx	xx	xxxx	xxxx	xxxx

OBJECT codes describe the financial activity represented by a specific transaction. Revenue object codes refer to the source and type of specific revenues. Expenditure object codes describe the service or commodity obtained as a result of a specific expenditure. Balance sheet object codes refer to the asset acquired, liability incurred, or balance in a specific fund.

0011 CITY/BOROUGH – DIRECT APPROPRIATIONS

Monies distributed to the school district by direct appropriation from the local city or borough for general school purposes. (Required)

0012 SERVICES PERFORMED BY CITY/BOROUGH

In kind services provided without charge by the local government unit (city or borough) in lieu of a cash appropriation or in addition to such an appropriation. Amounts credited to this account should be supported by appropriate documentation, preferably a billing from the governmental unit (city or borough). Examples of service which may be provided or paid for include: water, electricity, audits and maintenance of plant. (Required)

0020 FOOD SERVICES

Receipts from local food sales not reimbursed by State or Federal agencies. (Required)

0021 TYPE A STUDENT MEAL SALES

Receipts from the sale of Type A lunches to students. (Optional)

0025 OTHER FOOD SALES

Receipts from food service programs which cannot be classified above. (Optional)

0040 OTHER LOCAL REVENUE

All other local revenues which are not classified in any of the required accounts above. Fees collected from students and adults for use of school district operated swimming pools. Monies collected from the rental of school facilities such as the gymnasium. Unrestricted cash donations to the school district for school purposes made by individuals or organizations. Prior year recovery, out-of-state tuition and transportation, community services, proceeds from sale of supplies, equipment rentals and parking fee receipts. In-kind contributions other than from cities and boroughs, such as tribal organizations. (Required)

0041 TUITION FROM STUDENTS

Tuition payments received from students enrolled in any instructional program for which a tuition fee is collected by the district. (Required)

0046 RENTAL

Receipts resulting from the rental of space, equipment, or other district assets. (optional)

0050 REVENUE FROM STATE SOURCES

Object codes 050-099 have been reserved for revenue from State sources. (Required)

0051 FOUNDATION PROGRAM

The basic appropriation of State monies allocated to each school district based on the foundation formula. (Optional)

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

0100 REVENUE FROM FEDERAL SOURCES - DIRECT

Object codes 100-139 have been reserved for revenue from direct Federal sources. Object codes 150-189 have been reserved for Federal revenue received through the Alaska Department of Education. (Required)

0150 FEDERAL ASSISTANCE THROUGH THE STATE OF ALASKA

Each district may develop its own revenue account listing of Federal grant revenue codes 151-189. (Required)

0162 USDA DONATED COMMODITIES AND PAYMENTS IN LIEU OF COMMODITIES

Value of USDA donated commodities received. (Optional)

0210 PUPIL ACTIVITY REVENUE

0211 PUPIL ACTIVITY GATE RECEIPTS

0212 PUPIL ACTIVITY PICTURE RECEIPTS

0214 PUPIL ACTIVITY PARTICIPATION FEES

0215 PUPIL ACTIVITY FUND RAISING REVENUE

0216 PUPIL ACTIVITY FEE

0220 PUPIL ACTIVITY DONATIONS

0230 PROCEEDS FROM SALE OF PROPERTY AND EQUIPMENT (Optional)

0250 TRANSFERS FROM OTHER FUNDS

Money received unconditionally from another fund without expectation of repayment. Such monies are other financing sources of the receiving fund. (Required)

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

OBJECT CODES – EXPENDITURE ACCOUNT DESCRIPTIONS

<u>CODE STRUCTURE:</u>		<u>Fund</u>	<u>Location</u>	<u>Function</u>	<u>Program</u>	<u>Object</u>
		xxx	xx	xxxx	xxxx	xxxx
3110	Superintendent		3293	Long Term Sub - Support	4332	Telephone
3120	Asst. Supt - TRS		3294	Temporary Salaries-Support	4350	In-Kind Utilities
3130	Principal/Asst. Principal		3295	Overtime- Support	4360	Electricity
3140	Director/Coordinator - TRS		3296	Substitute-Certified w/o certificate	4380	Fuel for Heating
3150	Teachers		3297	Officials	4401	Freight Costs
3161	Extra-Duty Compensation		3300	Leave - Support	4402	Purchased Services
3162	Emolument		3511	Health Care Costs	4408	Purchased Services - Copier
3171	Substitute-Certified w/certificate		3512	Life Insurance	4409	Purchased Services - Riso
3172	Tem-Certified w/Certificate		3520	Unemployment Insurance	4410	Rentals
3173	Long Term Sub - Certified		3541	Medicare-Certified	4430	Equip. Repair & Maintenance
3180	Specialists - Certified		3542	FICA Contribution	4501	Supplies
3190	Leave - Certified		3550	Teachers Retirement - TRS	4502	Discretionary Material
3211	Asst. Supt - Classified		3560	Support Retirement - PERS	4503	Software
3212	Director/Coordinator - Classified		4100	Profess/Tech Services	4580	Gas & Oil
3220	Specialists - Nurse		4140	Profess/Tech- Legal	4590	Food
3230	Tutors/Aides		4150	Profess/Tech- Medical	4600	Milk
3240	Support Staff		4201	Travel - Meals	4850	Stipends
3250	Custodians		4202	Travel - Mileage	4901	Other Expenses
3260	Food Service Staff		4203	Travel - Other	4903	Professional Dues
3271	Bus Drivers		4250	Student/Co-Curricular Travel	4904	Physical Exam Reimbursement
3272	Bus Drivers Activity, Co-Curr.		4310	Water & Sewage	4950	Indirect Costs
3291	Substitute-Support		4320	Garbage	5101	Equipment-General
3292	Extra-Duty Compensation-Support		4331	Postage	5102	Equipment-Technology

OBJECT CODES AND DESCRIPTIONS

SALARIES - are amounts paid under the payroll system for those who are in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. Salary and benefit accounts are included in the numbers form 3110-3599. Other expenditures are recorded in the numbers from 4100-5500.

ACCOUNT CODES AND DESCRIPTIONS - PERSONNEL

3110 SUPERINTENDENT

A certificated individual who is chief administrator of a school district. Directs and coordinates activities concerned with administration of school system in accordance with Board of Education standards. This object code is used in function 4512 only.

3120 ASSISTANT SUPERINTENDENT - Certified

Assists superintendents in districtwide administrative duties. May act as chief administrator of district in superintendent's absence. This object code is used in function 4513 and 4553 only.

3130 PRINCIPAL/ASSISTANT PRINCIPAL

Directs and coordinates educational, administrative, and counseling activities of primary or secondary attendance center. Chief administrator of school. May also include that portion of time that a head teacher is delegated administrative duties for a small attendance center. Assistant principal acts as chief administrator in principal's absence.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

3140 DIRECTOR/COORDINATOR - Certified

Individuals who have primary responsibilities in designated areas to plan, develop, analyze, and administer programs to provide educational opportunities for students or districtwide administrative functions. Included in this category are curriculum, special education, vocational, federal program professionals who belong to the Teachers Retirement System (TRS).

3150 TEACHER

A certificated individual who works under a contract, is paid from the teacher salary schedule, and provides direct instruction to students.

3161 EXTRA DUTY COMPENSATION - Certified

A category used to record those expenses for extracurricular duties performed by certificated personnel, such as coaches, sponsors, advisors, etc.

3162 EMOLUMENT

Emolument payments for certified employees for services outside the instructional day.

3171 SUBSTITUTES - Certified with Certificate

Substitute teachers who are required to have a teaching certificate as a condition of their employment.

3172 TEMPORARY - Certified w/Certificate

Temporary teachers who have a teaching certificate.

3173 LONG TERM SUB – Certified

Substitute teachers for employees on long-term leave.

3180 SPECIALISTS - Certified

Certificated individuals in the program areas of special education, gifted and talented, bilingual/bicultural and pupil support who perform services of a specialized nature. Examples in the area of special education are audiologist, physical or occupational therapist, psychologist; in the area of bilingual/bicultural: recognized expert; in the area of pupil support: social workers, attendance officers, counselors, and librarians.

3190 LEAVE – Certified

Leave for certified employees requesting leave cash-outs per the negotiated agreement.

3211 ADMINISTRATOR – Classified

Assistant Superintendents in Districtwide administrative duties. May act as chief administrator of district in superintendent's absence.

3212 DIRECTOR/COORDINATOR - Classified

Individuals who have primary responsibilities in designated areas to plan, develop, analyze, and administer districtwide functions. Included in this category are fiscal, data processing, and etc service individuals that belong to the Public Employees Retirement System (PERS).

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

3220 SPECIALISTS - NURSES

Individuals who perform specialized services that are not certificated; these individuals belong PERS.

3230 AIDES/TUTORS

Instructional personnel, for whom no certificate is required, who assist staff members to perform professional education teaching assignments.

3240 SUPPORT STAFF

Individuals who perform administrative support services including such personnel as secretaries, bookkeepers, data processing clerks, attendance clerks, accounting clerks, technicians, and pool managers.

3250 MAINTENANCE/CUSTODIAL

Individuals who are responsible for keeping the grounds, buildings and equipment in repair or daily upkeep.

3260 FOOD SERVICE STAFF

All individuals working in the food service program including cooks, assistant cooks, cashiers, dishwashers, deliverymen, and managers.

3272 BUS DRIVERS: ACTIVITY and/or CO-CURRICULAR

Personnel who transport students for activities, field trips, and co-curricular activities.

3291 SUBSTITUTES - SUPPORT STAFF

Individuals performing duties in the absence of regular employees for whom a certificate is not required.

3292 EXTRA DUTY COMPENSATION - Support

Individuals who perform extracurricular and are not certificated personnel, such as coaches, sponsors and advisors.

3293 LONG TERM SUB – Support

Substitutes for classified employees on long-term leave.

3294 TEMPORARY SALARIES - SUPPORT

This category is used for support staff who perform duties on a short-term basis.

3295 OVERTIME - SUPPORT

Overtime for support staff is recorded in this account.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

3296 SUBSTITUTES - Certified w/o certificate

Substitute teachers who do not have a teaching certificate.

3297 OFFICIALS

Payments for individuals officiating at district athletic events who are not paid through an official's association.

3300 LEAVE – Support

Leave for classified employees requesting leave cash-outs according to the negotiated agreement.

35xx BENEFITS

Amounts paid by the school system for the benefit of the employee, such as health care coverage, unemployment insurance, life insurance, retirement and physical exam reimbursement.

The fringe benefits for employees are based upon their actual salary and the actual cost of the fringe benefit, as we now know it.

3511 Health Care Costs

	<u>CERTIFIED</u>	<u>FY21</u>	<u>FY22</u>
3512	Life Insurance including Spouse Insurance	.15 %	.15 %
3520	Unemployment Insurance	.15 %	.15 %
3541	Medicaid (certified)	1.45 %	1.45 %
3550	Teachers Retirement System (TRS)	<u>12.56 %</u>	<u>12.56 %</u>
		14.61 %	14.61 %

SUPPORT STAFF

3512	Life Insurance including Spouse Insurance	.15 %	.15 %
3520	Unemployment Insurance	.15 %	.15 %
3542	Social Security	7.65 %	7.65 %
3560	Public Employees Retirement (PERS)	<u>22.00 %</u>	<u>22.00 %</u>
		30.25 %	30.25 %

3190 LEAVE – TRS

Cash in leave according to negotiated agreements.

3300 LEAVE – PERS

Cash in leave according to negotiated agreements.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

OBJECT CODES AND DESCRIPTIONS - NON-PERSONNEL

4100 PROFESSIONAL AND TECHNICAL SERVICES

Use this account for all professional and technical services. Included are the services of architects, engineers, consultants, accountants and the cost of non-payroll services performed by qualified persons directly engaged in providing learning experiences for students or inservice training for instructional staff such as **college class fees for staff development and students**. These are services rendered by personnel not on the payroll of the local education agency. Travel for these individuals included in this object code.

4140 PROFESSIONAL/TECHNICAL SERVICES - LEGAL

Services that by their nature can be performed only by persons with specialized skills and knowledge that are acquired through intensive academic preparation. Included are the services of lawyers.

4150 PROFESSIONAL/TECHNICAL SERVICES - MEDICAL

Services that by their nature can be performed only by persons with specialized skills and knowledge that are acquired through intensive academic preparation. Included are the services of medical doctors and dentists.

4200 TRAVEL

Costs for transportation, meals, hotel and other expenses associated with traveling on business for all school district personnel including public transportation fares or private vehicle reimbursement at the designated rate per mile, subsistence, **lunches for staff meetings and inservice**, and other travel expenses. Included are registration and conference fees. Note: staff accompanying students as chaperones are recorded under student travel.

4250 STUDENT TRAVEL/CO-CURRICULAR TRAVEL

Costs for transportation and related costs of students and staff or other expenses for classroom related and co-curricular travel activities for students and chaperones.

4310 WATER & SEWAGE - for building, including bottled water and water dispensing units

4320 GARBAGE - for building.

4331 POSTAGE

Charge this account with payments for postage stamps, stamped cards and envelopes, deposits for meter postage, postage meter machine rental, and post office box rental.

4332 TELEPHONE

Charge this account with all costs for telephone equipment, local and long distance services, including the original cost of telephone installation and any subsequent rearrangement or alteration necessary to the continued operation of such facilities. Telegrams and fax costs are also charged to this account.

4360 ELECTRICITY - for building.

4380 FUEL - for building

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4401 **FREIGHT COSTS**

Expenditures for shipping freight to remote schools.

4402 **PURCHASED SERVICES**

Expenditures for purchased services which include advertising, printing, contracted building repairs, computer software, licenses and software upgrades (software/upgrade/license only, no CD is received), umpires and referees for games (when paid through an association), Internet access charges (telephone line charges will be charged to object code 4332) and DHL charges.

4408 **COPY SERVICES**

Per copy costs are recorded under this object code.

4410 **RENTALS**

Expenditures for the lease or rental of land, buildings and equipment for temporary or long-range use. This includes bus and other vehicle rental when operated by District personnel, lease of data processing equipment, lease-purchase arrangements and similar rental agreements. Oxygen, Acetylene, etc cylinder rental charges are recorded under this object code.

4430 **EQUIPMENT REPAIR & MAINTENANCE CONTRACTS**

Included are repair costs and contracts for maintenance on equipment such as computers, typewriter, copy machines, security systems or Library Service agreements.

4501 **SUPPLIES**

A supply item is any article or material which meets any one or more of the following conditions: 1) It is consumed in use; 2) it loses its original shape or appearance with use; 3) it is expendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it; 4) it is an inexpensive item whose small unit cost makes it inadvisable to capitalize the item; or 5) it loses its identity through incorporation into a different or more complex unit or substance.

Included are teaching, maintenance, janitorial and office supplies, batteries, tires, instructional media including textbooks, graduation expenses, supplies for staff meetings and inservice, computer keyboards and monitors, computer software and/or software upgrades (where a CD is received), food service point of sale pin pads, and periodicals is included. Gas and oil are also recorded here if not used for food service delivery, pupil transportation, or warehouse delivery.

4502 **DISCRETIONAL MATERIAL**

That amount negotiated for the purchase and reimbursement of instructional materials to teachers, principals and certain aides/tutors.

4580 **GAS & OIL**

This expenditure code is used for food service delivery, pupil transportation and warehouse delivery only.

4590 **FOOD** - For food service fund use only.

4600 **MILK** - For food service fund use only.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4850 STIPENDS

Payments by the school district for the feeding and lodging of pupils in a private home or other facility when such pupils are required to live away from home to attend school. Included under this expense object are boarding home stipends and allowances paid boarding home and RSVP students. Short-term vocational education lodging costs and payments for school board members are also recorded in this category.

4901 OTHER EXPENSES

Amounts paid for goods and services not otherwise classified above. Example: Membership dues; Northwest Accrediting dues; Web-based memberships, etc.

4902 CAREER DEVELOPMENT

Amounts negotiated for staff development for KPEA, KPESA and KPAA.

4903 PROFESSIONAL DUES

That amount negotiated for dues and fees for membership in professional organizations.

4904 PHYSICAL EXAM REIMBURSEMENT

Each employee is requested to have a physical exam every three years. Employees are reimbursed up to \$100.00 for costs incurred.

4950 INDIRECT COSTS

To record expenditures related to indirect cost recovery on grants and the corresponding credit to the Operating Fund (functions 455x only).

5101 EQUIPMENT - General

Amounts paid for the acquisition of fixed assets or additions to fixed assets. To determine if an item should be capitalized, the following criteria should be met: 1) The life of the item purchased must be longer than one year; 2) the cost should exceed a minimum amount of \$500, except for computer components; 3) the item purchased is not a repair part; and 4) an improvement must increase the value, or extend the life, of the item being improved. EXCEPTIONS: Charge sensitive (highly mobile) equipment such as TV's, VCR's, CD players in excess of \$100, GPS, and fax machines costing less than \$500 under this object code. Also, lease payments for copiers are recorded here.

5102 EQUIPMENT – Technology

Amounts paid for the acquisition of technology equipment. These items will be included in the fixed asset inventory. To determine if an item should be capitalized, the following criteria should be met: 1) The life of the item purchased must be longer than one year; 2) the cost should exceed a minimum amount of \$500; 3) the item purchased is not a repair part; and 4) an improvement must increase the value, or extend the life, of the item being improved. EXCEPTIONS: Charge external disk drives, digital cameras, zip drives, etc. costing less than \$500 under this object code.

Glossary of Terms

Account Number	A system of numbering or otherwise designating accounts, in such a manner that the number and placement used reveals certain information.
Accrual Basis	The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the entity.
Activity	A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible.
ADM	Average Daily Membership – the aggregate days of membership of pupils divided by the actual number of days in session for the counting period for which a determination is being made. AS14.17.250
Adopted Budget	Refers to the budget amounts as originally approved by the Kenai Peninsula Borough Assembly at the beginning of the year and also to the budget document which consolidates all beginning of the year operating appropriations and new capital project appropriations.
Annual Budget	A budget development and enacted to apply to a single fiscal year.
Appropriation	The legal authorization granted by the legislative body of a government which permits officials to incur obligations and make expenditures of governmental resources for specific purposes. Appropriations are usually limited in amounts and time it may be expended.
ASBO	Association of School Business Officials International
Assessed Value	The value placed on property for tax purposes and used as a basis for division of the tax burden.
Audit	A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspections, observation, inquiries and confirmations with third parties.
Balanced Budget	A budget in which planned funds available equal planned expenditures.
Basis Of Accounting	A term used to refer to when revenues, expenditures, expenses and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.
Benefits	Contributions to Employee Retirement Systems, Healthcare, and Life Insurance.
Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Sometimes the term "budget" designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body.
Budget Document	The official written statement prepared by the School District's administrative staff to present a comprehensive financial plan to the School Board. The first part provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of personnel and salary schedules, the chart of accounts, and a glossary.
Budget Process	The schedule of key dates or milestones which the Borough follows in the preparation and adoption of the budget.
CAFR	Comprehensive Annual Financial Report

Capital Improvements	A plan that identifies: (a) all capital improvements which are proposed to be undertaken during a five fiscal year period; (b) the cost estimate of each improvement; (c) method of financing each improvement; and (d) the recommended time schedule for each project.
Capital Outlay	Expenditures which result in the acquisition of items such as tools, desks, machinery, and vehicles that cost more than \$500 have a useful life of more than one year, and are not consumed through use are defined as Capital Outlays.
Career Development	These are expenses related to staff development opportunities, sometimes as part of negotiated agreements with employee groups.
Categorical Aid	Money from the state or federal government that is allocated to local school districts for special children or special programs. (Grant funding)
Component Unit	A Separate government unit, agency or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP.
Comprehensive Annual Financial Report	The official annual report of a government. It includes: (a) the five combined financial statements in the combined statement-overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial report pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material and detailed statistical sections.
Discretionary Material	Teachers are allocated \$200 for incidental classroom purchases not required to be processed through the normal purchasing procedures as per the negotiated agreement.
Emolument	Stipends for certificated employees for services outside the instructional day.
Employee Benefits	Contributions made by the District to designated funds to meet commitments or obligations for employee fringe benefits. Included are the Borough's share of costs for Social Security and the various pension plans, medical costs and life insurance.
Encumbrances	Commitments related to unperformed contracts, in the form of purchase orders or contracts for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures that will result if unperformed contracts in process are completed.
Exemption	Removal of property from the tax base.
Expenditure	Decreases in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, and inter-governmental grants, entitlements and shared revenues.
Extra-Duty Compensation	Contract addenda for co-curricular activity coaches or club sponsors.
Fiscal Year	The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operations. The School District's fiscal year extends from July 1 to the following June 30.
Foundation Level	A dollar level of financial support per student representing the combined total of state and local resources available as a result of the state aid formula.
Function	A group of related activities aimed at accomplishing a major service for which a government is responsible.
Fund	A fiscal and accounting entity with a self-balancing set of accounts in which cash and/or other financial resources, all related liabilities, and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
Fund Balance	The difference between fund assets and fund liabilities of governmental and similar trust funds.
GFOA	Government Finance Officers Association
General Fund	A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the Borough, including the School District, which are not accounted for in specific purpose funds. The primary sources of revenue for this fund are local taxes and federal and state revenues.

Generally Accepted Accounting Principles (GAAP)	Uniform minimum standards and guidelines for financial account and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.
Governmental Fund Types	Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in the proprietary funds and fiduciary fund. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.
Grants	Contributions or gifts of cash or other assets from another government or other organization to be used or a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.
Interfund Transfers	Transfers of money from one fund to another without a requirement for repayment.
KPAA	Kenai Peninsula Administrators Association
KPBSD	Kenai Peninsula Borough School District
KPEA	Kenai Peninsula Education Association
KPESA	Kenai Peninsula Education Support Employees
LOG	Learning Opportunity Grant – categorical funds awarded by Alaska Legislature.
Maintenance Contracts	Service agreements for mainframe computer, copiers, typewriters, postage meters, and telephones, etc.
Measurement Focus	The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).
Mill	A measure of the rate of property taxation, representing one one-thousandth of a dollar of assessed value.
Modified Accrual Basis of Accounting	A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is when they are both "measurable" and "available" to finance expenditures of the current period. "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.
Operating Budget	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Annual operating budgets are essential to sound financial management and should be adopted by every government.
Operating Transfers	All interfund transfers other than residual equity transfers.
Ordinance	A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, usually require ordinances.

Other Expenses	A miscellaneous category for items not normally falling into a defined category. Included would be items such as ASAA region dues or Northwest Accreditation dues.
Oversight Responsibility	The basic, but not the only, criterion for including a government department, agency, institution, commission, public authority or other organization in a government unit's reporting entity for general purpose financial reports. Oversight responsibility is derived from the government unit's power and includes, but is not limited to, financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters
Performance Measures	Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity.
Purchased Services	Services such as printing, advertising, contracted building repairs, computer site licenses, umpires and referees, internet access charges and DHL charges
RTI	Response to Intervention
School District Administration	A portion of the overall Borough budget is under the control of the KPB School District. The School District is governed by the Board of Education. The Borough School District receives a lump-sum appropriation from the Borough for School District operations.
Revenue	Increases in the net current assets of a governmental fund type other than expenditure refunds and residual equity transfers. General long-term debt proceeds and operating transfers are classified as 'other financing sources' rather than as revenues. Increases in the net total assets of a proprietary fund type other than expense refunds, capital contributions, residual equity transfers. Operating transfers, as in governmental fund types, are classified separately from revenue.
RIP	Retirement Incentive Program offered through the State of Alaska Division of Retirement and Benefits for the Public Employee's Retirement System and the Teacher's Retirement System.
Single Audit	An audit performed in accordance with the Single Audit Act of 1984 and the Office of Management and Budget (OMB) Circular 1-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.
Special Revenue Fund	A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.
Specialists	Certificated employees working as librarians, counselors, psychologists, speech therapists and occupational/physical therapists are designated "specialists" because of a requirement in the State of Alaska Chart of Accounts to record their salaries in a specific object code.
Support Staff	Secretaries, nurses, aides and tutors, accounting and Human Resources staff, bookkeepers, clerical staff, computer hardware and software technical staff, theater technicians, pool managers, food service staff, custodians, warehouse and purchasing staff.
Teachers	Certificated staff members (not including administrators and specialists).

Alaska Facts

Did you know that Alaska

- ❖ is the farthest north, west, and east of all the United States?
- ❖ cut in half would be the first and second largest states?
- ❖ has more land mass between low and high tides than all the New England states combined? Alaska is about 1/5 the size of the lower 48 states.
- ❖ is the home of the tallest mountain in North America – Denali, at 20,320 feet? Of the nation's 20 highest mountains, 17 are in Alaska.
- ❖ has more miles of shoreline than the United States – twice the length of the lower 48 ?
- ❖ has the world's largest concentration of bald eagles? Along the Chilkat River just north of Haines as many as 3,000 bald eagles can gather in the fall and winter.
- ❖ consumes nearly six times the national average of seafood a year?
- ❖ has the highest consumption per capita of ice cream?
- ❖ has North America's longest night and day? In Barrow the sun sets mid November and won't return until mid January , more than two months later – and from early May through early August , Barrow has 82 days of when the sun never drops below the horizon.
- ❖ has elbow room – with almost a square mile of territory for each of its residents?
- ❖ has 15 National Parks and over 29,000 square miles of glaciers? Glaciers cover about 5% of the state.
- ❖ maintains a Permanent Dividend Fund? It is the only such fund that pays dividends to state residents – over 600,000 residents apply for and receive the dividend annually.
- ❖ contains the nation's largest school district? The North Slope Borough School District covers more than 88,000 square miles