

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2022-23 Preliminary Budget

February 7, 2022



**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**

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INTRODUCTORY SECTION



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

FY23 Enrollment Projection

	Pre-K	K	1	2	3	4	5	6	7	8	9	10	11	12	FY23 Projection	FY22 10-22-21	Difference
Aurora Borealis Charter	0	24	24	24	24	24	17	13	13	12	0	0	0	0	175	184	(9)
Chapman	0	18	20	19	16	19	21	20	19	12	0	0	0	0	164	164	0
Connections	0	60	64	77	70	71	88	99	97	93	89	100	102	95	1105	1212	(107)
Cooper Landing	0	1	1	2	3	1	3	0	2	0	1	0	1	0	15	13	2
Fireweed Academy Charter	0	14	10	18	15	16	10	13	0	0	0	0	0	0	96	99	(3)
Homer Flex	0	0	0	0	0	0	0	0	0	0	5	5	10	10	30	28	2
Homer High	0	0	0	0	0	0	0	0	0	0	102	91	105	85	383	359	24
Homer Middle	0	0	0	0	0	0	0	0	77	87	0	0	0	0	164	180	(16)
Hope	0	1	1	2	3	1	4	1	2	2	1	1	3	1	23	19	4
Kachemak Selo	0	3	3	4	3	2	4	3	1	0	3	0	2	4	32	31	1
Kaleidoscope Charter	0	40	44	44	44	44	44	0	0	0	0	0	0	0	260	227	33
K-Beach	0	51	53	56	51	56	53	54	0	0	0	0	0	0	374	374	0
Kenai Alternative	0	0	0	0	0	0	0	0	0	0	7	8	10	40	65	48	17
Kenai Central High	0	0	0	0	0	0	0	0	0	0	142	128	110	94	474	438	36
Kenai Middle	0	0	0	0	0	0	0	115	122	141	0	0	0	0	378	408	(30)
Marathon	0	0	0	0	0	0	0	0	0	2	2	2	2	2	10	7	3
McNeil Canyon	0	18	21	13	17	21	22	14	0	0	0	0	0	0	126	122	4
Moose Pass	0	2	2	4	2	4	3	0	0	0	0	0	0	0	17	15	2
Mountain View	0	68	68	60	58	62	62	0	0	0	0	0	0	0	378	381	(3)
Nanwalek	0	9	9	5	6	9	8	3	4	5	5	4	9	8	84	81	3
Nikiski Middle/Senior	0	0	0	0	0	0	0	46	57	55	39	50	56	37	340	321	19
Nikiski North Star	0	43	41	42	41	37	34		0	0	0	0	0	0	238	248	(10)
Nikolaevsk	0	2	2	0	2	1	1	1	2	1	1	1	0	2	16	15	1
Ninilchik	0	4	11	11	7	8	10	6	9	7	3	5	4	7	92	103	(11)
Paul Banks	0	53	55	52	0	0	0	0	0	0	0	0	0	0	160	155	5
Port Graham	0	1	1	3	1	3	1	3	2	2	2	3	1	1	24	27	(3)
Razdolna	0	6	6	7	5	6	4	9	6	8	3	14	6	3	83	85	(2)
Redoubt	0	44	54	36	42	52	57	52	0	0	0	0	0	0	337	343	(6)
River City Academy	0	0	0	0	0	0	0	0	15	15	21	13	14	37	115	114	1
Seward Elem	0	35	35	34	42	33	42	0	0	0	0	0	0	0	221	227	(6)
Seward High	0	0	0	0	0	0	0	0	0	0	42	43	31	31	147	132	15
Seward Middle	0	0	0	0	0	0	0	28	50	48	0	0	0	0	126	138	(12)
Skyview Middle	0	0	0	0	0	0	0	0	172	199	0	0	0	0	371	355	16
Soldotna Elem	0	42	39	30	36	34	35	27	0	0	0	0	0	0	243	259	(16)
Soldotna High	0	0	0	0	0	0	0	0	0	0	165	195	211	156	727	654	73
Soldotna Montessori Charter	0	20	24	25	21	25	25	24	0	0	0	0	0	0	164	163	1
Sterling	0	25	16	17	24	22	21	17	0	0	0	0	0	0	142	141	1
Susan B English	0	9	7	5	7	4	3	2	6	6	2	2	1	2	56	48	8
Tebughna	0	1	3	0	4	3	4	1	1	3	2	2	1	1	26	25	1
Tustumena	0	16	19	19	15	16	19	18	0	0	0	0	0	0	122	124	(2)
Voznesenka	0	11	12	16	9	9	7	10	5	6	13	5	10	5	118	129	(11)
West Homer	0	0	0	0	48	46	48	66	0	0	0	0	0	0	208	202	6
	0	621	645	625	616	629	650	645	662	704	650	672	689	621	8,429	8,398	31

Organizational Section

Borough and School District Relationship

The Kenai Peninsula Borough School District is operated as a dependent 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 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 School District budget must be authorized by the Borough Assembly.

Mission Statement

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

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 is to empower all learners to positively shape their futures. The School Board annually defines goals.

Board of Education Goals

Board goals for FY22 were set at the July 12, 2021, board planning session. Board goals for FY22 are:

- 1) Closing out the current 2017-2022 Strategic Plan and Development of the 2022-2027 Strategic Plan.
- 2) Strengthen KPBSD's relationship with the Peninsula Legislative Delegation, Borough Assembly, Borough Administration, Families and the Community-at-Large.
- 3) Development of a Comprehensive Long-term Facilities Plan (in partnership with the Borough).

District Goals

The Strategic Plan is in the process of being developed for FY23.

2017-2022 KPBSD Strategic Plan

Mission: Empower all learners to positively shape their futures.

Vision: KPBSD will inspire all learners to pursue their dreams in a rigorous, relevant and responsive environment.

Guiding Principles: Every KPBSD student will graduate prepared for their future. A strong, positive relationship with all students is the foundation of a quality education in KPBSD. A KPBSD diploma guarantees a student is ready for life, college, and career.

1. Ready for

- Life: KPBSD students will demonstrate life readiness skills by possessing resiliency, grit, and perseverance to achieve their goals with a growth mindset that empowers them to approach their future with confidence.
- College: KPBSD students will demonstrate college readiness by meeting rigorous academic indicators and/or post-secondary assessment scores.
- Career: KPBSD students will demonstrate career readiness by identifying a career interest and meeting employability/experiential benchmarks.

2. Rigor: *All Students will achieve high levels of academic growth*

- Students will learn in a performance-based instructional model.
- Student growth and success will be determined through multiple measures of learning.
- Students will have “accessible anywhere” curriculum without dependencies on particular technologies.

3. Relevance *Experience a personalized learning system*

- Students will learn in a flexible instructional model that is fluid and developmentally appropriate for all.
- Students will experience varied instructional strategies that target individual strengths and interests of each learner.
- Students will develop a personalized learner profile as demonstrated in their portfolio.
- Students will be given opportunities to develop healthy lifestyles and make healthy choices.
- Students will be provided instructional opportunities in partnership with parents and community that extend growth, exploration and learning beyond the classroom.

4. Responsive *Be immersed in a high quality instructional environment*

- Prioritize strong, positive relationships with all students to support their social and emotional needs.
- Teachers will utilize a repertoire of high-yield instructional strategies that are research-based, high quality instructional strategies, within the instructional environment.
- Develop a culture of continuous innovation within all schools across the district.
- Professional learning is embedded and ongoing, resulting in continuous growth and innovation.
- Develop a highly reliable and efficient organization through online/concurrent collaboration

District Administration and Management

District Administration

2022 - 2023

Mr. Clayton Holland, Superintendent
Ms. Kari Dendurent, Assistant Superintendent, Instruction
Vacant, Director of Communications, Community & Government Relations
Mr. Nate Crabtree, Director of Human Resources
Vacant, 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 – 2023

Aurora Borealis	Mr. Cody McCanna	Nikiski North Star	Ms. Jenna Fabian
Chapman	Vacant	Nikolaevsk	Vacant
Connections	Vacant	Ninilchik	Vacant
Cooper Landing	Mr. Douglas Hayman	Paul Banks	Mr. Jerry Stapleton
Fireweed Academy	Mr. William Hindman	Port Graham	Mr. Eric Hart
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	Vacant
Hope	Mr. Douglas Hayman	Seward High	Mr. Henry Burns
K- Beach Elementary	Mr. Janae Van Slyke	Seward Middle	Mr. Matthew Potter
Kachemak Selo	Mr. Michael Wojciak	Skyview Middle School	Vacant
Kaleidoscope Charter	Ms. Dawn Grimm	Soldotna Elementary	Mr. Austin Stevenson
Kenai Alternative	Vacant	Soldotna High	Mr. Sargeant 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. Douglas Hayman	Tustumena	Mr. Douglas Hayman
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 Elem	Mr. Alan Haskins

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 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 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, 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, 2012.

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.

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.

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.

Student Activity Fund - The Student Activity Fund accounts for each Kenai Peninsula Borough school's individual activity account which sponsors student activities within the school such as athletics and student clubs. The School Board recognizes money and money management comprise the foundational supports of the entire school program. The board has retained ultimate accountability for the use of public funds and delegated responsibility to the Superintendent for implementing the methodologies.

Budget Supervision and Oversight

Subsequent to 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 Account, is responsible for oversight and management of the District budgets as approved by the Board of Education. Assisting the Director of Finance are 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; orders require funds be 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 specific 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 regarding the status of revenues and expenditures. After the end of each quarter, the Board is presented with a report of all the budget transfers for the quarter just ended. Finally, the District prepares a Comprehensive Annual Financial Report to report the audited results of district operations for the fiscal year. For the past 30 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.



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.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2022 - 2023
All Government Funds - Revenue**

2018-19 Actual	2019-20 Actual	2020-21 Actual	Revenue Source	Original 2021-22 Budget	Current 2021-22 Budget	Preliminary 2022-23 Budget	Change	% of Chg
\$ 10,854,635	\$ 11,048,424	\$ 11,362,732	Borough In-Kind	\$ 11,362,732	\$ 11,462,686	\$ 11,462,686	\$ -	-
38,883,797	41,440,829	36,526,177	Borough Appropriation	36,637,268	36,537,314	38,537,314	2,000,000	5
1,153,016	1,203,960	78,281	Interest	300,000	300,000	300,000	-	-
613,575	648,931	485,143	E-Rate	700,000	700,000	700,000	-	-
28,150	26,400	23,400	Rentals	30,000	30,000	30,000	-	-
141,355	202,056	195,926	Other Local Revenue	150,000	150,000	150,000	-	-
<u>51,674,528</u>	<u>54,570,600</u>	<u>48,671,659</u>	Total Local Revenue	<u>49,180,000</u>	<u>49,180,000</u>	<u>51,180,000</u>	<u>2,000,000</u>	<u>4</u>
79,011,273	78,773,325	76,021,227	Foundation Program	71,118,602	73,755,851	73,591,664	(164,187)	(0)
1,389,955	2,105,854	32,630	Other State Revenue	-	-	-	-	-
1,360,827	1,561,023	1,961,273	PERS On-Behalf Payment	1,532,029	1,532,029	514,294	(1,017,735)	(66)
8,442,963	9,174,109	8,773,802	TRS On-Behalf Payment	9,300,952	9,300,952	5,963,728	(3,337,224)	(36)
288,080	286,749	281,762	Quality Schools	272,307	279,423	276,554	(2,869)	(1)
<u>90,493,098</u>	<u>91,901,060</u>	<u>87,070,694</u>	Total State Revenue	<u>82,223,890</u>	<u>84,868,255</u>	<u>80,346,240</u>	<u>(4,522,015)</u>	<u>(5)</u>
-	-	2,111,091	CARES Act, KPB	-	2,000,000	-	(2,000,000)	(100)
195,558	146,948	-	Medicaid - School Based	-	-	-	-	-
<u>195,558</u>	<u>146,948</u>	<u>2,111,091</u>	Total Federal Revenue	<u>-</u>	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>142,363,184</u>	<u>146,618,608</u>	<u>137,853,444</u>	Total General Fund Revenue	<u>131,403,890</u>	<u>136,048,255</u>	<u>131,526,240</u>	<u>(2,522,015)</u>	<u>(2)</u>
Special Revenue Funds Revenue:								
3,159,876	3,060,187	2,811,850	Food Service Fund	3,229,904	3,429,904	3,429,904	-	-
7,996,818	7,801,442	6,078,294	Student Transportation Fund	7,848,393	7,208,430	7,404,564	196,134	3
<u>11,156,694</u>	<u>10,861,629</u>	<u>8,890,144</u>	Total Special Revenue Funds Revenue	<u>11,078,297</u>	<u>10,638,334</u>	<u>10,834,468</u>	<u>196,134</u>	<u>2</u>
<u>\$153,519,878</u>	<u>\$ 157,480,237</u>	<u>\$ 146,743,588</u>	Total Revenues and Other Financing Sources	<u>\$ 142,482,187</u>	<u>\$ 146,686,589</u>	<u>\$142,360,708</u>	<u>\$ (2,325,881)</u>	<u>(2)</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2022 - 2023
All Government Funds - Expenditures**

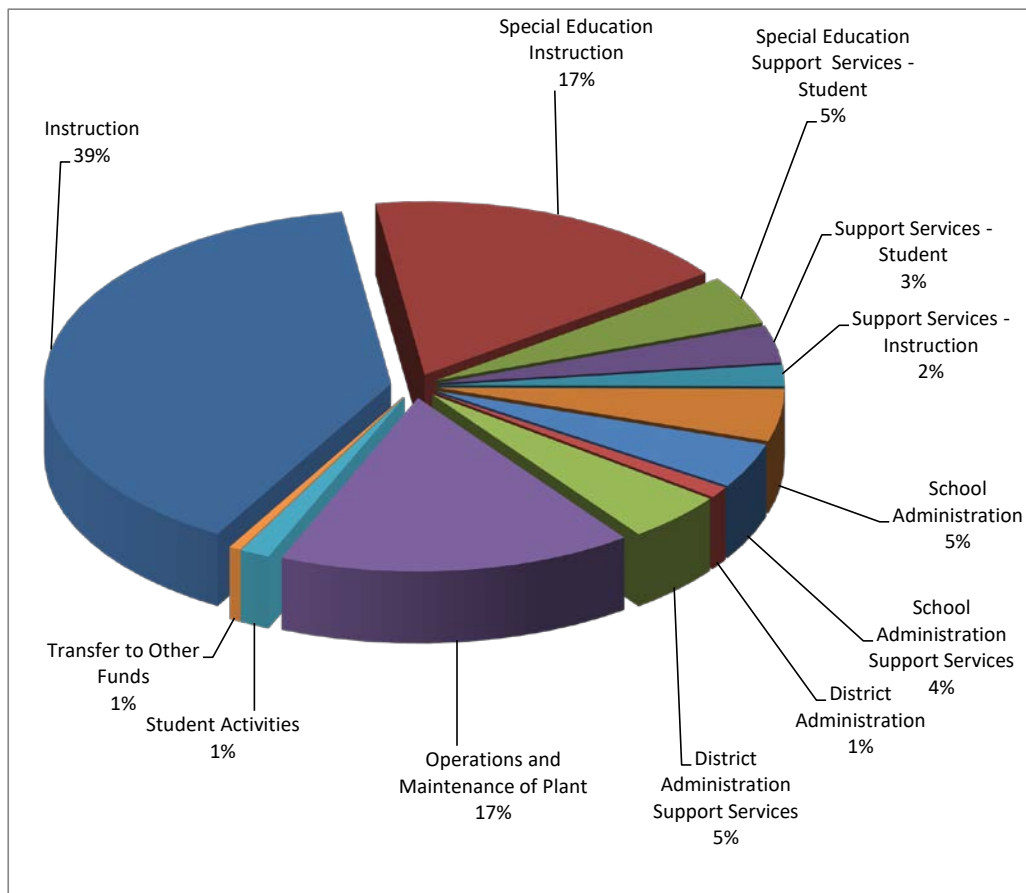
2018-19 Actual	2019-20 Actual	2020-21 Actual	Expenditure Summary by Function	Original 2021-22 Budget	Revised 2021-22 Budget	Preliminary 2022-23 Budget	Change	% of Chg
\$ 61,912,283	\$ 63,157,217	\$ 63,058,952	Instruction	\$ 52,164,050	\$ 60,268,738	\$ 51,822,129	\$ (8,446,609)	(14)
21,128,793	21,164,305	21,685,009	Special Education - Instruction	23,972,281	21,736,131	22,741,359	1,005,228	5
6,000,380	6,110,763	6,181,743	Special Education Support Services - Student	6,152,967	6,161,505	6,015,728	(145,777)	(2)
4,667,500	4,801,293	4,552,800	Support Services - Student	4,913,449	4,417,330	4,592,906	175,576	4
3,441,872	3,634,751	3,508,325	Support Services - Instruction	3,443,607	2,912,231	2,622,514	(289,717)	(10)
6,285,566	6,675,931	6,550,269	School Administration	6,088,767	6,106,592	6,433,749	327,157	5
5,124,066	5,156,499	5,178,368	School Administration Support Services	5,212,634	5,059,290	5,551,738	492,448	10
1,352,816	1,277,546	1,456,814	District Administration	1,419,763	1,414,599	1,381,546	(33,053)	(2)
6,056,752	6,928,112	6,447,526	District Administration Support Services	6,360,208	6,509,750	6,094,150	(415,600)	(6)
21,519,961	21,746,782	21,001,746	Operations and Maintenance of Plant	21,850,326	21,283,838	21,744,087	460,249	2
1,981,270	1,594,838	1,560,921	Student Activities	1,953,060	1,803,507	1,831,334	27,827	2
<u>139,471,259</u>	<u>142,248,037</u>	<u>141,182,473</u>	Total General Fund Expenditures	<u>133,531,112</u>	<u>137,673,511</u>	<u>130,831,240</u>	<u>(6,842,271)</u>	<u>(5)</u>
Special Revenue Funds Expenditures:								
3,596,804	3,913,508	3,325,545	Food Service Fund	3,937,664	3,979,904	3,979,904	-	-
7,964,944	7,985,095	6,435,934	Student Transportation Fund	8,008,282	7,949,771	8,036,690	86,919	1
<u>11,561,748</u>	<u>11,898,603</u>	<u>9,761,479</u>	Total Special Revenue Fund Expenditures	<u>11,945,946</u>	<u>11,929,675</u>	<u>12,016,594</u>	<u>86,919</u>	<u>1</u>
<u>151,033,007</u>	<u>154,146,640</u>	<u>150,943,952</u>	Total Expenditures	<u>145,477,058</u>	<u>149,603,186</u>	<u>142,847,834</u>	<u>(6,755,352)</u>	<u>(5)</u>
Excess (Deficiency) of Revenues Over Expenditures - General Fund								
2,891,925	4,370,571	(3,329,029)	General Fund	(2,127,222)	(1,625,256)	695,000	2,320,256	(143)
(405,054)	(1,036,974)	(871,335)	Special Revenue	(867,649)	(1,291,341)	(1,182,126)	109,215	(8)
<u>2,486,871</u>	<u>3,333,597</u>	<u>(4,200,364)</u>	Total Excess (Deficiency) of Revenues Over Expenditures - All Funds	<u>(2,994,871)</u>	<u>(2,916,597)</u>	<u>(487,126)</u>	<u>2,429,471</u>	<u>(83)</u>
Other Financing Sources/Uses (transfers):								
750,000	864,420	695,000	Transfers to Special Revenue Funds	550,000	695,000	695,000	-	-
(750,000)	(864,420)	(695,000)	Transfers from General Fund	(550,000)	(695,000)	(695,000)	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in/Allocation of Fund Balance								
2,141,925	3,506,151	(4,024,029)	General Fund	(2,677,222)	(2,320,256)	-	2,320,256	(100)
344,946	(172,554)	(176,335)	Special Revenue	(317,649)	(596,341)	(487,126)	109,215	(18)
<u>2,486,871</u>	<u>3,333,597</u>	<u>(4,200,364)</u>	Total Net Change in/Allocation of Fund Balance	<u>(2,994,871)</u>	<u>(2,916,597)</u>	<u>(487,126)</u>	<u>2,429,471</u>	<u>(83)</u>
Fund Balance, Beginning of Year								
14,199,854	16,341,779	19,847,930	General Fund	15,823,901	15,823,901	13,503,645	(2,320,256)	(15)
2,115,553	2,460,499	2,287,945	Special Revenue	2,111,610	2,111,610	1,515,269	(596,341)	(28)
<u>16,315,407</u>	<u>18,802,278</u>	<u>22,135,875</u>	Total Fund Balance, Beginning of Year	<u>17,935,511</u>	<u>17,935,511</u>	<u>15,018,914</u>	<u>(2,916,597)</u>	<u>(16)</u>
Fund Balance, End of Year								
16,341,779	19,847,930	15,823,901	General Fund	13,146,679	13,503,645	13,503,645	-	-
2,460,499	2,287,945	2,111,610	Special Revenue	1,793,961	1,515,269	1,028,143	(487,126)	(32)
<u>\$ 18,802,278</u>	<u>\$ 22,135,875</u>	<u>\$ 17,935,511</u>	Fund Balances, End of Year - All Funds	<u>\$ 14,940,640</u>	<u>\$ 15,018,914</u>	<u>\$ 14,531,788</u>	<u>(487,126)</u>	<u>(3)</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2022 - 2023 Budget

General Fund Expenditure Summary by Function

Expenditure Summary by Function	Current 2021-22 Budget	2022-23 Budget
Instruction	\$ 60,268,738	\$ 51,822,129
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	5,551,738
District Administration	1,414,599	1,381,546
District Administration Support Services	6,509,750	6,094,150
Operations and Maintenance of Plant	21,283,838	21,744,087
Student Activities	1,803,507	1,831,334
Transfer to Other Funds	695,000	695,000
Total General Fund Expenditures	<u>\$ 138,368,511</u>	<u>\$ 131,526,240</u>



GENERAL FUND

**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 -2022 +(-)	PCT +(-)
\$ 169,900	\$ 179,696	\$ 193,690	\$ 179,000	3110	Superintendent	\$ 179,000	-	-
144,489	722	153,612	133,988	3120	Assistant Superintendent - Certified	138,453	4,465	3.33
4,081,543	4,210,507	4,216,370	3,833,292	3130	Principal/Assistant Principal	4,307,488	474,196	12.37
841,370	1,057,984	881,975	863,920	3140	Director/Coordinator - Certified	863,464	(456)	(0.05)
39,720,796	38,676,699	39,585,089	35,826,607	3150	Teachers	35,089,127	(737,480)	(2.06)
627,557	458,049	490,813	687,677	3161	Extra-Duty Compensation Certified	649,503	(38,174)	(5.55)
170,479	94,078	118,141	42,071	3162	Emolument	42,071	-	-
3,350	4,725	6,726	-	3163	Prep Time	-	-	-
404,282	266,705	148,263	566,159	3171	Substitute Certified w/Certificate	632,183	66,024	11.66
74,045	55,941	29,213	2,500	3172	Temporary Certified w/Certificate	2,500	-	-
395,909	414,566	311,594	175,000	3173	Long Term Substitute - Certified	175,000	-	-
3,670,718	3,818,563	3,791,680	3,682,287	3180	Specialists - Certified	3,750,417	68,130	1.85
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	1,100,479	3220	Specialist - Nurse	1,234,895	134,416	12.21
5,929,404	5,803,008	5,619,984	5,766,674	3230	Tutors/Aides	5,753,082	(13,592)	(0.24)
5,874,338	6,024,428	6,012,805	5,744,593	3240	Support Staff	6,180,969	436,376	7.60
2,871,785	2,824,219	2,819,129	2,826,176	3250	Maintenance/Custodians	3,029,609	203,433	7.20
2,378	3,431	126	-	3272	Activity Bus Driver	-	-	-
270,123	179,584	156,849	353,044	3291	Substitute - Support	456,605	103,561	29.33
420,626	356,076	429,223	342,043	3292	Extra-Duty Compensation Support	332,927	(9,116)	(2.67)
46,013	21,801	52,969	5,000	3293	Long Term Substitute - Support	5,000	-	-
395,778	329,892	330,738	115,557	3294	Temporary Salaries - Support	121,196	5,639	4.88
93,870	92,194	115,058	40,180	3295	Overtime - Support	40,180	-	-
526,554	338,496	272,745	257,008	3296	Substitute Certified w/o Certificate	364,352	107,344	41.77
210,964	305,563	505,100	50,000	3300	Leave - Support	50,000	-	-
21,952,377	22,617,317	23,530,919	21,202,085	3511	Health Care Costs	22,464,768	1,262,683	5.96
108,559	95,610	97,632	91,132	3512	Life Insurance	93,576	2,444	2.68
40,252	66,142	218,172	91,132	3520	Unemployment Insurance	93,576	2,444	2.68
668,885	664,527	679,021	648,541	3541	FICA Medicare (TRS)	648,061	(480)	(0.07)
1,340,693	1,327,262	1,320,554	1,400,487	3542	FICA Contribution	1,436,932	36,445	2.60
6,198,156	6,053,082	6,148,270	5,618,122	3550	TRS Retirement	5,652,717	34,595	0.62
(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	3,658,501	3560	PERS Retirement	3,703,724	45,223	1.24
(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	1,570,859	-	-
2,300,192	1,688,129	1,585,151	1,558,141	4100	Professional-Technical Service	1,043,894	(514,247)	(33.00)
88,527	95,790	97,134	97,132	4121	In Kind Professional - Technical Audit	97,132	-	-
129,208	175,181	145,984	100,000	4140	Professional-Technical Legal	100,000	-	-
2,875	2,015	1,185	3,900	4150	Professional - Technical Medical	3,900	-	-
55,659	33,708	13,152	73,377	4201	Travel - Meals	71,225	(2,152)	(2.93)
195,128	157,764	83,767	219,913	4202	Travel - Mileage	226,964	7,051	3.21
282,618	188,124	33,111	304,150	4203	Travel - Other	287,126	(17,024)	(5.60)
244,349	166,043	12,165	11,325	4250	Student Travel	10,050	(1,275)	(11.26)
303,053	268,862	244,016	272,313	4310	Water And Sewage	264,344	(7,969)	(2.93)
149,094	147,958	141,429	139,542	4320	Garbage	141,661	2,119	1.52
36,188	39,622	27,828	40,835	4331	Postage	40,550	(285)	(0.70)
1,043,912	1,035,581	1,010,517	957,925	4332	Telephone	959,450	1,525	0.16
73,109	74,070	73,108	80,000	4350	In Kind Utilities	80,000	-	-
3,894,553	3,548,568	3,677,630	3,598,377	4360	Electricity	3,572,037	(26,340)	(0.73)
1,360,728	1,434,931	1,375,227	1,330,260	4370	Natural/Bottled Gas	1,321,190	(9,070)	(0.68)
499,065	430,928	327,616	425,209	4380	Fuel For Heating	416,262	(8,947)	(2.10)
20,580	9,670	12,064	10,850	4401	Freight Costs	10,850	-	-
359,393	303,076	419,844	674,028	4402	Purchased Service	473,319	(200,709)	(29.78)
115,665	109,747	122,636	125,045	4403	In Kind Custodial	125,045	-	-
8,064,850	8,338,586	7,270,220	8,029,231	4404	In Kind Maintenance	8,029,231	-	-
105,958	100,025	104,453	68,001	4408	Purchased Service - Copier	75,614	7,613	11.20
537,852	545,754	538,613	506,882	4410	Rental	494,039	(12,843)	(2.53)
579,592	312,286	347,592	531,029	4430	Repair & Maintenance Agreement	428,571	(102,458)	(19.29)
1,419,726	1,718,541	2,028,578	1,560,419	4450	Liability Insurance	1,560,419	-	-
16,663	16,541	16,405	15,000	4490	Student Accident Insurance	16,000	1,000	6.67
2,731,696	4,173,621	3,715,049	4,873,556	4501	Supplies	3,091,778	(1,781,778)	(36.56)
126,266	121,267	112,061	163,607	4502	Discretionary Material	139,945	(23,662)	(14.46)
894,632	898,883	962,441	1,300,242	4503	Software	475,862	(824,380)	(63.40)
(37,894)	62,732	17,579	-	4560	Inventory Adjustment	-	-	-
30,527	22,406	24,597	29,625	4580	Gas And Oil	29,625	-	-
(16,574)	22,269	(1,237)	1,143,888	4901	Other Expenses	166,720	(977,168)	(85.43)
144,720	67,429	18,773	208,157	4902	Career Development	211,157	3,000	1.44
26,388	30,096	30,073	27,766	4903	Professional Dues	27,666	(100)	(0.36)
854	375	1,610	-	4904	Physical Exam Reimbursement	-	-	-
-	3,000	12,360	6,000	4906	Moving Expenses	6,000	-	-
(287,168)	(259,474)	(437,107)	(382,093)	4950	Indirect Costs	(387,137)	(5,044)	-
236,840	125,497	103,885	193,096	5101	Equipment	10,000	(183,096)	(94.82)
897,058	1,873,543	892,120	926,836	5102	Equipment-Technology	926,635	(201)	(0.02)
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>\$ 131,526,240</u>	<u>\$ (6,842,271)</u>	<u>(4.94)</u>

**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 +(-)
2,760,515	2,595,813	2,665,235	2,751,875	65 Aurora Borealis	2,464,564	(287,311)	(10)
1,591,654	1,630,082	1,732,484	1,751,360	31 Chapman	2,093,407	342,047	20
4,004,644	3,851,976	5,899,396	6,239,483	80 Connections Program	6,027,380	(212,103)	(3)
319,599	364,016	375,127	389,327	32 Cooper Landing	403,886	14,559	4
1,620,024	1,850,963	1,655,267	1,958,543	68 Fireweed Academy	1,513,015	(445,528)	(23)
585,878	633,482	649,538	635,810	66 Homer Flex	657,048	21,238	3
5,402,527	5,057,819	5,203,105	4,901,743	06 Homer High	5,060,945	159,202	3
2,666,699	2,614,930	2,673,360	2,668,007	13 Homer Middle	2,670,217	2,210	0
411,549	452,805	405,403	443,798	35 Hope	525,859	82,061	18
867,786	921,309	784,988	854,889	56 Kachemak Selo	722,980	(131,909)	(15)
3,422,739	3,531,575	3,456,680	3,598,201	63 Kaleidoscope Charter	3,479,597	(118,604)	(3)
4,144,168	4,434,869	4,669,562	3,767,547	48 K-Beach	3,803,249	35,702	1
1,310,345	1,382,845	1,262,053	1,266,459	67 Kenai Alternative	1,420,532	154,073	12
5,532,230	5,585,468	5,500,859	5,557,902	07 Kenai Central	5,966,327	408,425	7
3,876,051	4,285,643	4,670,360	4,277,738	11 Kenai Middle	4,469,754	192,016	4
73,053	26,673	42,111	116,435	15 Marathon School	128,207	11,772	10
1,349,041	1,413,555	1,441,778	1,445,208	47 McNeil Canyon	1,581,228	136,020	9
341,544	367,949	328,317	303,384	37 Moose Pass	378,604	75,220	25
5,069,698	5,253,147	5,019,453	4,516,367	51 Mountain View	4,723,061	206,694	5
1,508,590	1,375,514	1,303,756	1,226,649	34 Nanwalek	1,449,847	223,198	18
4,888,304	4,698,628	4,639,703	4,074,340	10 Nikiski Jr/Sr	4,356,221	281,881	7
3,542,134	3,701,512	3,397,470	2,720,373	52 Nikiski North Star	2,685,364	(35,009)	(1)
1,143,000	1,011,086	817,336	404,864	38 Nikolaevsk	452,950	48,086	12
1,870,250	1,914,971	1,811,366	1,594,974	02 Ninilchik	1,558,059	(36,915)	(2)
2,810,285	3,117,485	3,118,676	3,076,980	33 Paul Banks	3,049,390	(27,590)	(1)
682,700	743,994	769,222	771,590	40 Port Graham	762,993	(8,597)	(1)
1,105,623	1,096,029	1,139,172	1,113,779	49 Razdolna	1,113,283	(496)	(0)
3,772,345	4,201,512	4,109,063	3,558,261	46 Redoubt	3,988,307	430,046	12
878,578	829,420	854,399	997,150	16 River City Academy	888,234	(108,916)	(11)
2,700,865	2,165,271	2,275,811	2,028,109	08 Seward High	2,012,239	(15,870)	(1)
1,655,569	1,587,771	1,801,297	1,438,840	14 Seward Middle	1,461,791	22,951	2
4,986,275	5,123,356	4,943,922	4,431,180	12 Skyview Middle	4,733,857	302,677	7
3,503,852	3,737,422	3,581,269	3,525,677	43 Soldotna Elem	3,827,944	302,267	9
6,922,699	8,019,081	8,007,610	7,406,388	09 Soldotna High	7,789,273	382,885	5
2,339,100	2,486,710	2,400,529	2,613,455	64 Soldotna Montessori Charter	2,345,311	(268,144)	(10)
2,517,742	-	-	-	17 Soldotna Prep	-	-	-
2,389,599	2,321,508	2,270,578	2,104,413	44 Sterling	2,018,061	(86,352)	(4)
968,444	836,097	775,550	1,069,852	03 Susan B. English	1,080,311	10,459	1
762,457	689,911	672,489	579,699	01 Tebughna	642,298	62,599	11
2,054,713	1,978,198	1,904,297	1,821,411	45 Tustumena	1,851,529	30,118	2
1,481,081	1,427,424	1,620,546	1,688,272	53 Voznesenka	1,653,068	(35,204)	(2)
3,243,399	3,278,201	3,084,324	2,926,382	50 West Homer	2,977,995	51,613	2
2,918,112	2,825,113	2,796,781	2,501,676	42 William H. Seward Elem	2,749,057	247,381	10
432,012	475,979	433,925	334,736	70 Board of Education	354,643	19,907	6
492,244	386,383	356,076	387,809	71 Superintendent	382,684	(5,125)	(1)
1,547,367	1,738,725	1,750,570	-	72 Asst Supt Instructional Services	-	-	-
552,527	239,066	393,033	587,754	73 Asst Supt Instruction	577,186	(10,568)	(2)
882,104	987,048	909,661	1,021,475	74 Director Fiscal Services	1,039,879	18,404	2
265,039	285,876	288,721	773,689	75 Planning and Operations	582,397	(191,292)	(25)
743,695	823,429	731,302	788,041	76 Purchasing/Warehouse	816,707	28,666	4
976,203	1,051,504	971,006	1,288,391	77 Director Human Resources	1,343,418	55,027	4
2,268,512	2,550,856	2,247,476	2,722,119	78 Director Information Services	2,695,980	(26,139)	(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	3,544,459	81 Student Support Services	3,625,564	81,105	2
-	269,668	506,809	-	82 Schools and Compliance	-	-	-
18,208,271	20,773,250	19,984,196	21,765,226	83 DW - Services	12,703,870	(9,061,356)	(42)
1,391,516	896,625	1,011,218	1,092,674	84 Curriculum	736,198	(356,476)	(33)
632,995	926,688	424,678	794,554	85 Secondary Education	697,029	(97,525)	(12)
637,990	451,952	281,569	714,507	86 Elementary Education	518,795	(195,712)	(27)
330,128	516,548	609,328	527,256	87 DW - Health Services	624,965	97,709	19
-	195,172	201,995	204,623	88 Communications	208,019	3,396	2
-	-	-	1,885	96 Unallocated	357,529	355,644	18,867
<u>\$ 140,221,259</u>	<u>\$ 143,112,457</u>	<u>\$ 141,877,473</u>	<u>\$ 138,368,511</u>	Fund Total	<u>\$ 131,526,240</u>	<u>\$ (6,842,271)</u>	<u>(5)</u>

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

Fund - 100 General Fund

LOCATION	4100 Regular Instruction	4200 Special Ed Instruction	4220 Special Serv Students	4300 Support Serv Pupils	4350 Support Serv Instruction	4400 School Administration	4450 School Admin Support
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 Elem/High	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 Niniichik 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 Razdolna 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	-	-
83 Districtwide Services	879,790	1,034,537	353,828	203,073	135,762	493,200	410,511
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	357,529	-	-	-	-	-	-
	<u>\$ 51,822,129</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>\$ 5,551,738</u>

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

Fund - 100 General Fund

<u>LOCATION</u>	<u>4510 District Administration</u>	<u>4550 District Admin - Support</u>	<u>4600 Operation of Plant</u>	<u>4700 Pupil Activities</u>	<u>4900 Transfers to Other Funds</u>	<u>Total</u>
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 Elem/High	-	-	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	-	-	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	-	1,039,879	-	-	-	1,039,879
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
83 Districtwide Services	45,574	983,848	7,359,267	109,480	695,000	12,703,870
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	-	-	-	-	-	357,529
	<u>\$ 1,381,546</u>	<u>\$ 6,094,150</u>	<u>\$ 21,744,087</u>	<u>\$ 1,831,334</u>	<u>\$ 695,000</u>	<u>\$ 131,526,240</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	3200	3500	4100	4200	4250	4300	4350	4400	4500	4900	5100	
Location	Certified	Non-Certified	Employee	Pro-Tech	Staff	Student	Utility	Energy	Purchased	Supplies	Other	Equipment	Total
	Salaries	Salaries	Benefits	Services	Travel	Travel	Services	Services	Services	& Materials	Expenses		
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	32,687	-	70,205	-	357,307	1,534,675	1,214	177,500	5,758,714
32 Cooper Landing Elem.	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	-	-	-	-	8,470	-	-	-	-	1,000	-	-	9,470
83 Districtwide Services	(313,982)	(54,627)	1,238,399	-	-	-	-	-	-	-	10,000	-	879,790
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	315,550	-	40,546	-	-	-	-	-	-	1,433	-	-	357,529
	<u>\$28,138,406</u>	<u>\$2,046,890</u>	<u>\$16,901,074</u>	<u>\$ 100,000</u>	<u>\$ 122,857</u>	<u>\$ -</u>	<u>\$ 270,005</u>	<u>\$ -</u>	<u>\$ 538,215</u>	<u>\$2,637,302</u>	<u>\$ 165,745</u>	<u>\$ 901,635</u>	<u>\$51,822,129</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
32	Cooper Landing	5,400	-	3,009	-	-	-	-	-	20	-	-	8,429
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
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>\$ 280,810</u>	<u>\$ 195,419</u>	<u>\$ 223,894</u>	<u>\$ 34,367</u>	<u>\$ 1,550</u>	<u>\$ 194,175</u>	<u>\$ 3,200</u>	<u>\$ 57,981</u>	<u>\$ 15,000</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	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>\$ 1,007,220</u>	<u>\$1,488,806</u>	<u>\$1,965,809</u>	<u>\$ -</u>	<u>\$ 36,100</u>	<u>\$ 25,380</u>	<u>\$ 3,303</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>\$ 379,926</u>	<u>\$ 2,383</u>	<u>\$ 180,473</u>	<u>\$ 28,000</u>	<u>\$ 37,379</u>	<u>\$ -</u>	<u>\$ 10,366</u>	<u>\$ 8,970</u>	<u>\$ 679</u>	<u>\$ 8,237</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	3200	3500	4100	4200	4300	4500	4900	5100	
		Certified	Non-Certified	Employee	Pro-Tech	Staff	Utility	Supplies	Other	Equipment	
	<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>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	
	<u>Location</u>	<u>Non-Certified</u>	<u>Employee</u>	<u>Pro-Tech</u>	<u>Staff</u>	<u>Utility</u>	<u>Purchased</u>	<u>Supplies</u>	<u>Other</u>	<u>Equipment</u>	<u>Total</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>		
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	-	410,511	-	-	-	-	-	-	-	410,511
		<u>\$ 2,284,365</u>	<u>\$2,543,182</u>	<u>\$ -</u>	<u>\$ 1,800</u>	<u>\$ 668,600</u>	<u>\$ 250</u>	<u>\$ 194,175</u>	<u>\$ 13,502</u>	<u>\$ 57,981</u>	<u>\$ 5,551,738</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	100,132	14,170	14,000	10,050	-	9,433	5,500	(200,000)	-	1,039,879
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	-	-	-	898,141	-	-	-	-	-	983,848
		<u>\$ 141,678</u>	<u>\$2,520,139</u>	<u>\$1,837,014</u>	<u>\$ 309,632</u>	<u>\$ 71,827</u>	<u>\$ 27,952</u>	<u>\$ 1,254,486</u>	<u>\$ -</u>	<u>\$ 228,159</u>	<u>\$ 57,400</u>	<u>\$ (387,137)</u>	<u>\$ 33,000</u>	<u>\$ 6,094,150</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	-	1,728	17,552	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
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	-	153,523	-	-	80,000	5,565,325	1,560,419	-	-	-	7,359,267
86	Elementary Education	2,389	717	-	-	-	-	-	-	-	-	3,106
		<u>\$3,215,865</u>	<u>\$3,119,150</u>	<u>\$ 8,650</u>	<u>\$ 404,579</u>	<u>\$ 5,389,489</u>	<u>\$ 7,750,873</u>	<u>\$ 1,560,419</u>	<u>\$ 293,062</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$21,744,087</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>\$ 280,810</u>	<u>\$ 195,419</u>	<u>\$ -</u>	<u>\$ 8,000</u>	<u>\$ -</u>	<u>\$ 194,175</u>	<u>\$ 40,000</u>	<u>\$ 57,981</u>	<u>\$ 15,000</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	<u>695,000</u>	<u>695,000</u>
		<u>\$ 695,000</u>	<u>\$ 695,000</u>

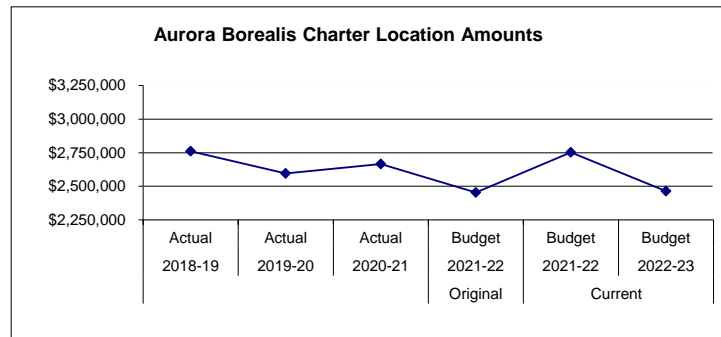
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

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	-	3,400	-	(3,400)	(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

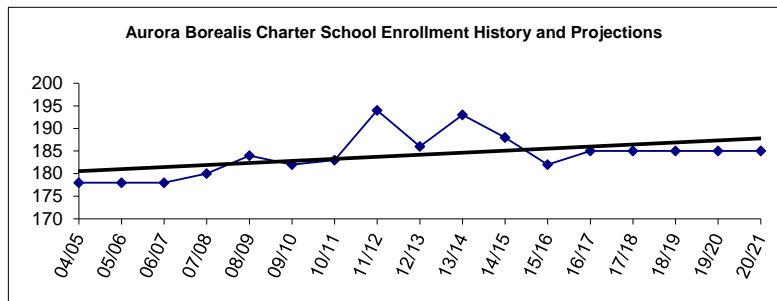
FTE's Included In Current Budget

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.

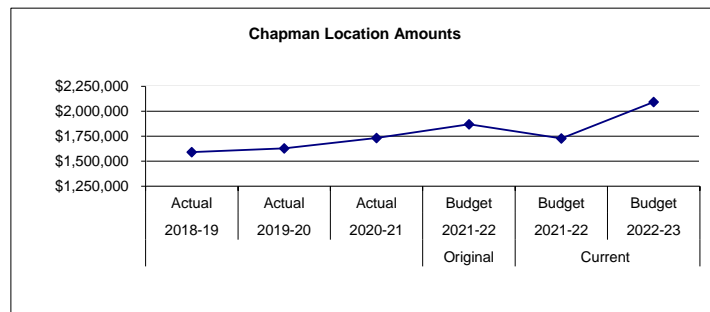


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

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

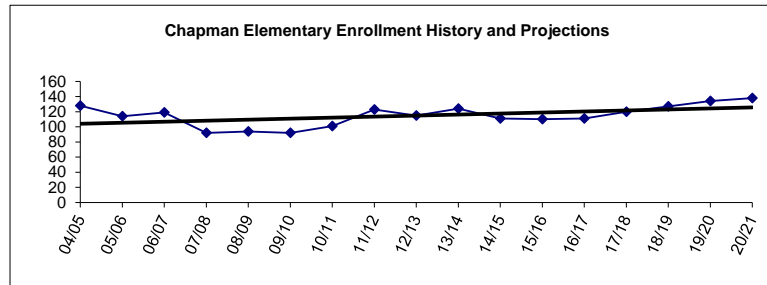
FTE's Included In Current Budget

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.



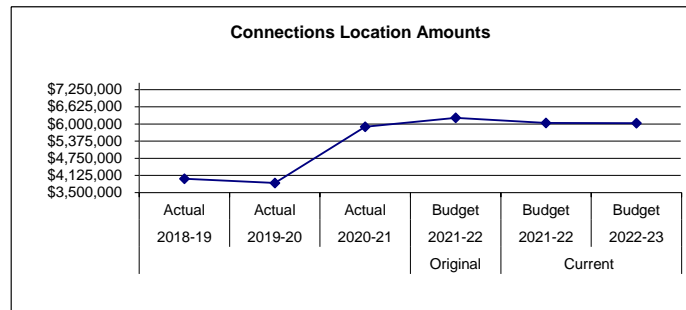
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

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>	16
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>	(21)
<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>	(8)
<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>	(0)



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

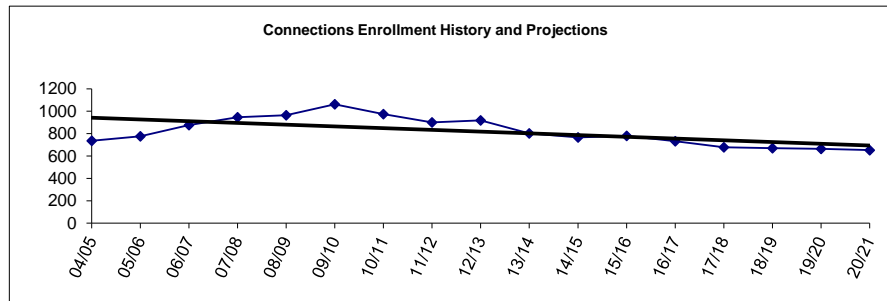
FTE's Included In Current Budget

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.

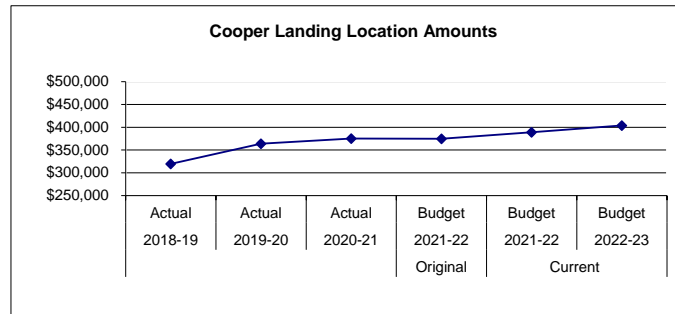


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

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
<u>271,641</u>	<u>265,691</u>	<u>304,769</u>	Subtotal - Personnel Services	<u>318,740</u>	<u>324,744</u>	<u>344,037</u>	<u>19,293</u>	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	-	-
<u>47,958</u>	<u>98,325</u>	<u>70,358</u>	Subtotal - Other	<u>55,923</u>	<u>64,283</u>	<u>59,849</u>	<u>(4,434)</u>	(7)
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 319,599</u>	<u>\$ 364,016</u>	<u>\$ 375,127</u>	Location Totals	<u>\$ 374,663</u>	<u>\$ 389,027</u>	<u>\$ 403,886</u>	<u>\$ 14,859</u>	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

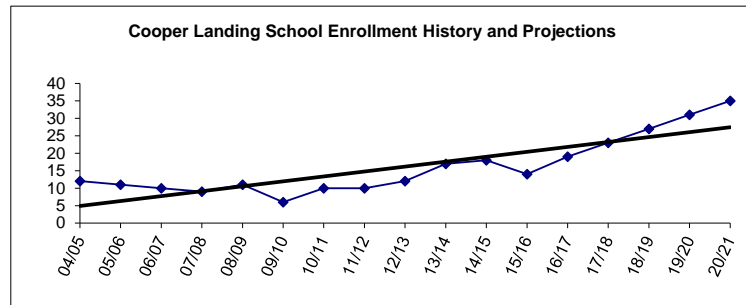
FTE's Included In Current Budget

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

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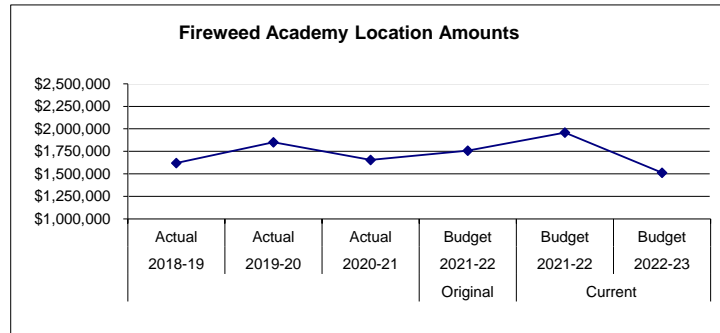


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

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

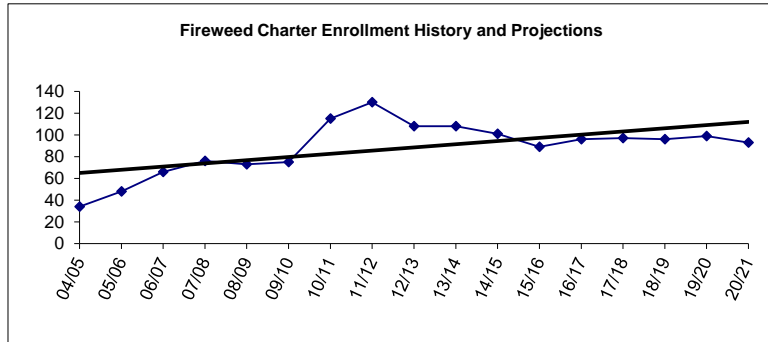
FTE's Included In Current Budget

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.

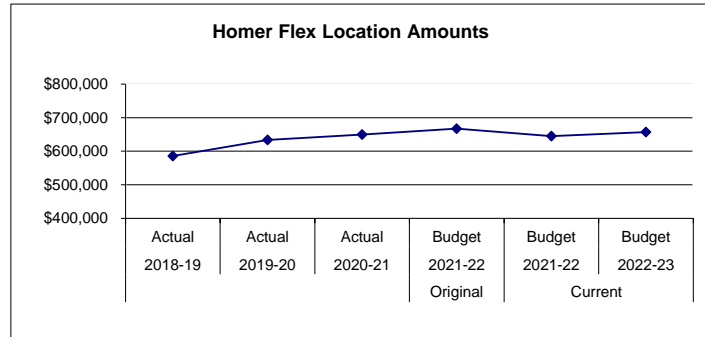


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

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

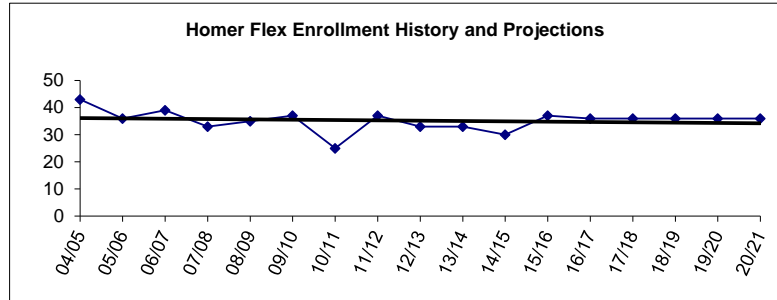
FTE's Included In Current Budget

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.

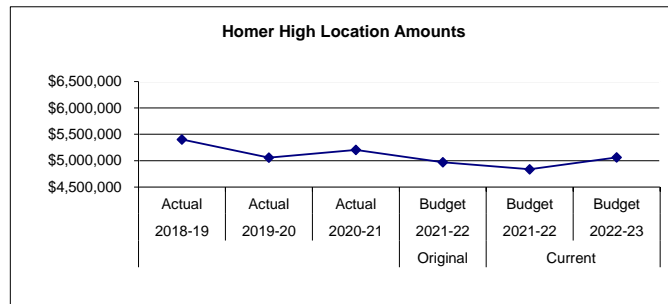


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

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

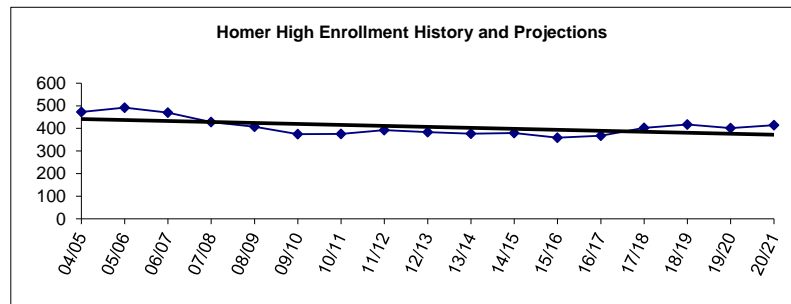
FTE's Included In Current Budget

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.

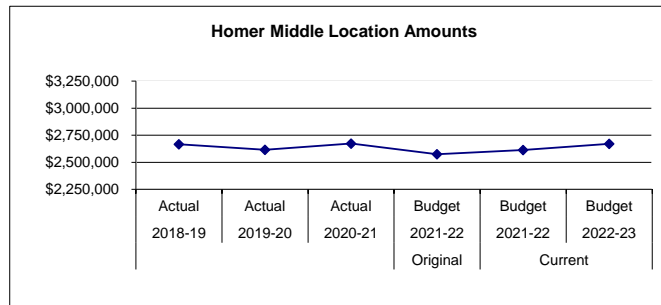


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

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>	<u>4</u>
-	-	-	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>	<u>(18)</u>
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>	<u>2</u>



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

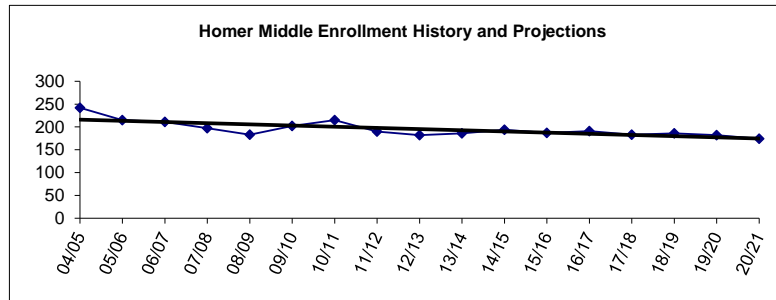
FTE's Included In Current Budget

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.

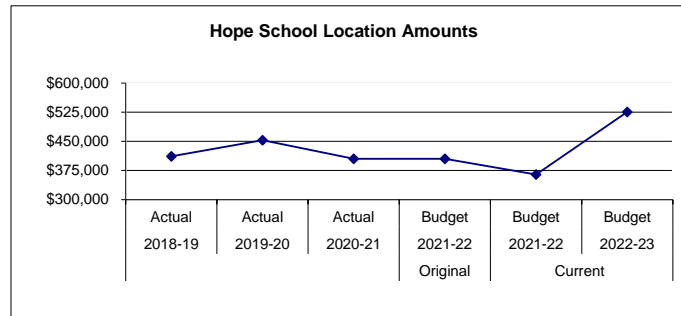


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

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

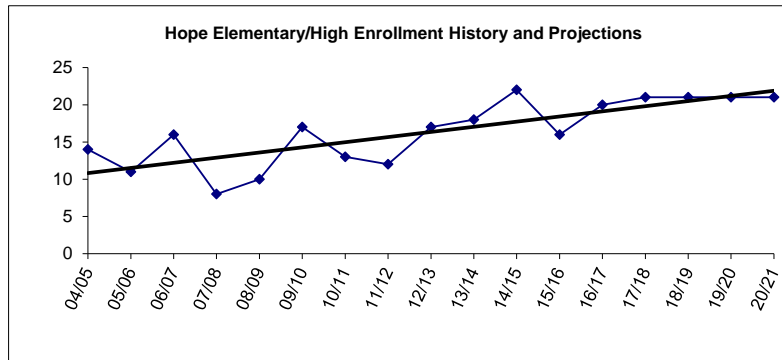
FTE's Included In Current Budget

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
1.37	2.18	2.40	Certificated Subtotal	1.50	2.59	2.49
-	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
2.30	3.18	2.34	Non-Certificated Subtotal	2.34	2.26	2.26
3.67	5.36	4.74	Total	3.84	4.85	4.75

* "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.



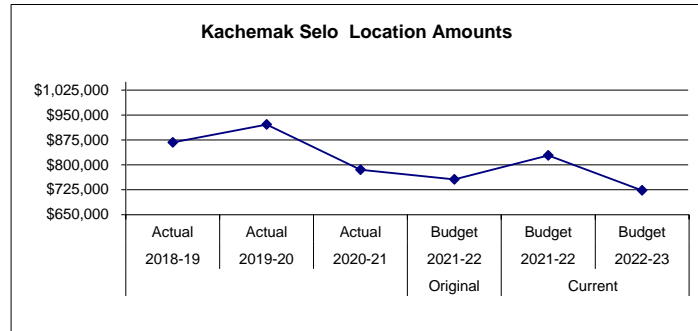
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

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

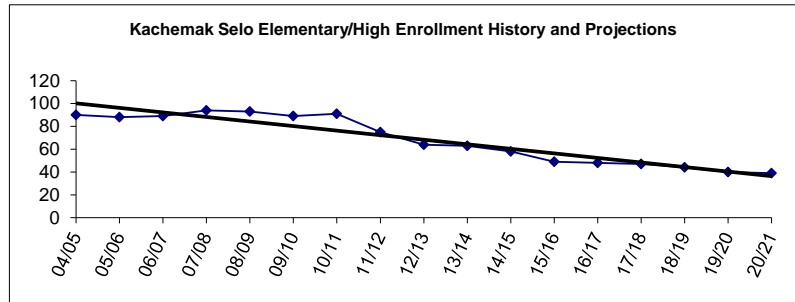
FTE's Included In Current Budget

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.



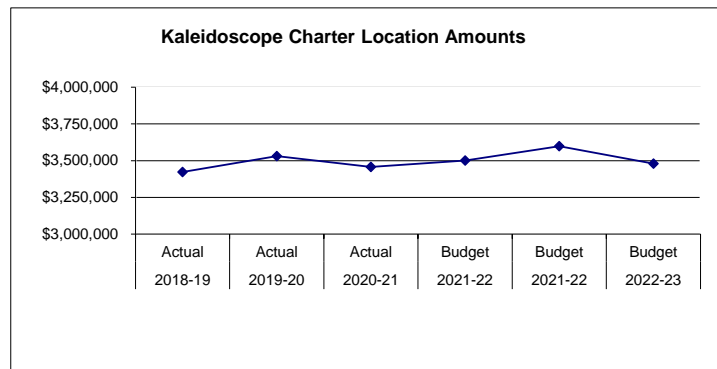
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

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

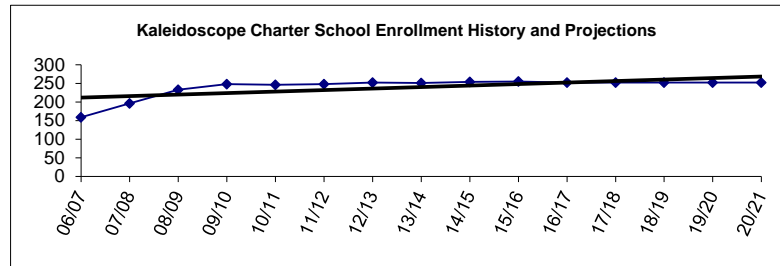
2018-19 Actual	2019-20 Actual	2020-21 Actual	Account Description	2021-22 Budget	Current 2021-22 Budget	2022-23 Budget
258.00	260.00	220.00	Enrollment in ADM (K-5)	260.00	227.00	260.00
FTE's Included In Current Budget						
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
15.25	15.25	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

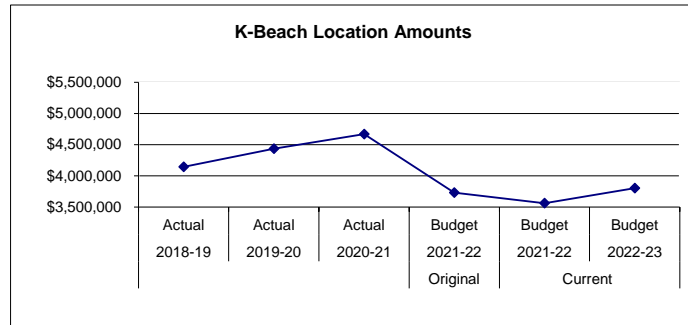


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

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

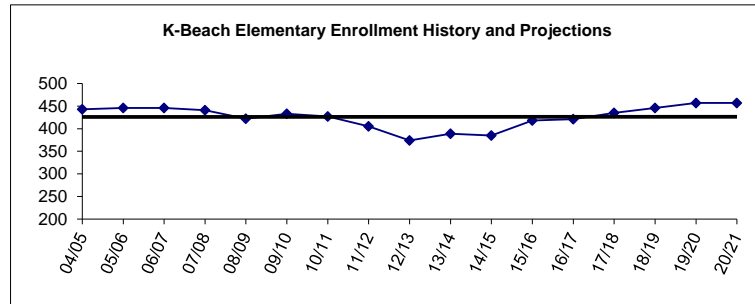
FTE's Included In Current Budget

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.



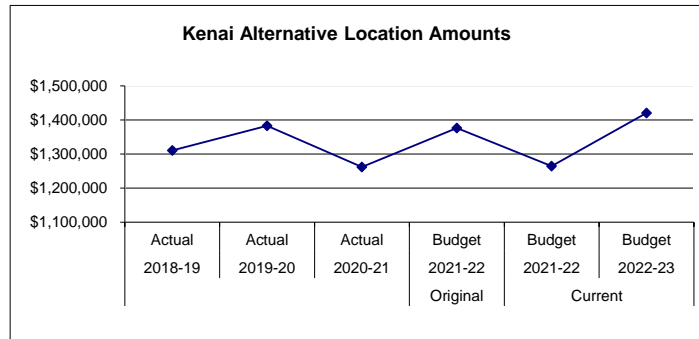
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

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
1,182,551	1,254,054	1,130,583	Subtotal - Personnel Services	1,245,719	1,133,393	1,288,086	154,693	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)
127,794	128,791	129,667	Subtotal - Other	130,350	131,357	132,446	1,089	1
-	-	1,803	5100 Equipment	-	-	-	-	-
\$ 1,310,345	\$ 1,382,845	\$ 1,262,053	Location Totals	\$ 1,376,069	\$ 1,264,750	\$ 1,420,532	\$ 155,782	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

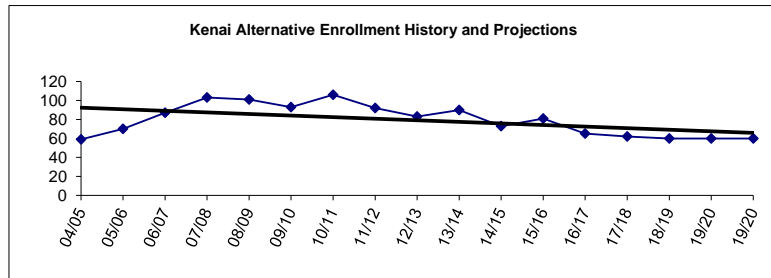
FTE's Included In Current Budget

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

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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.



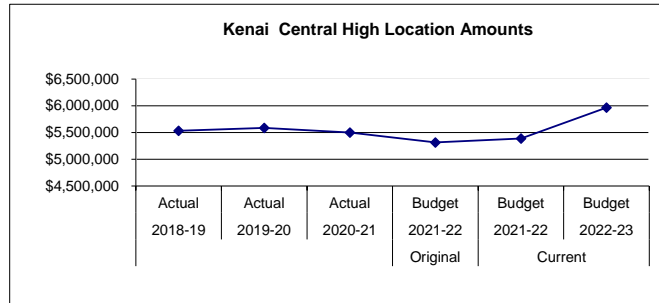
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 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

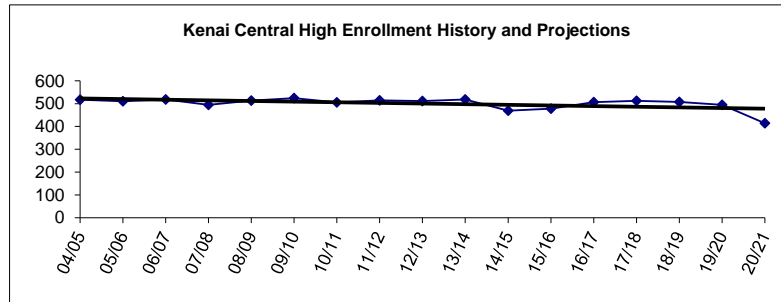
FTE's Included In Current Budget

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.

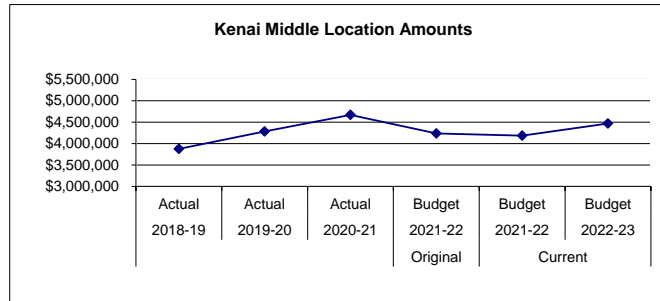


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
 Location: 11 Kenai 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
\$ 2,121,997	\$ 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

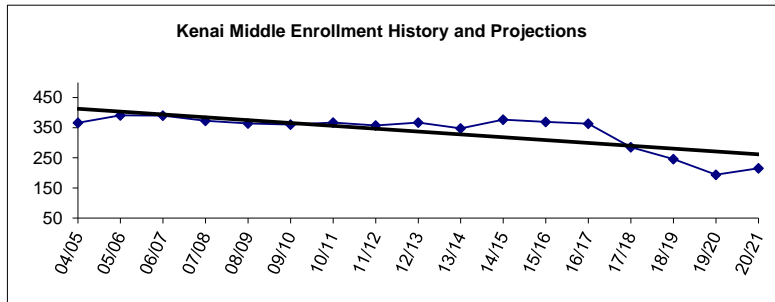
FTE's Included In Current Budget

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.

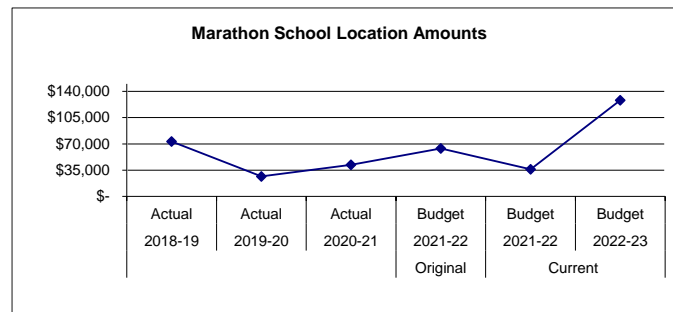


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

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	-	-	-	-	-
\$ 73,053	\$ 26,673	\$ 42,111	Location Totals	\$ 63,932	\$ 36,030	\$ 128,207	\$ 92,177	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

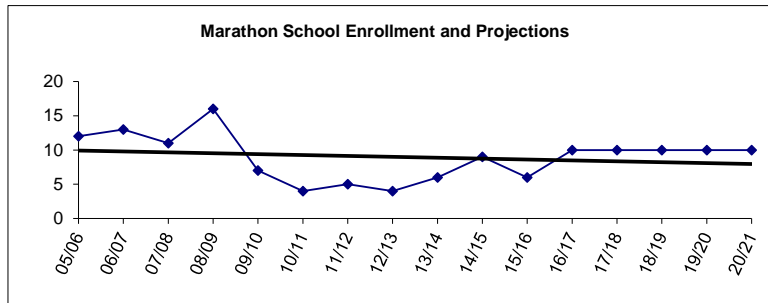
FTE's Included In Current Budget

-	-	-	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

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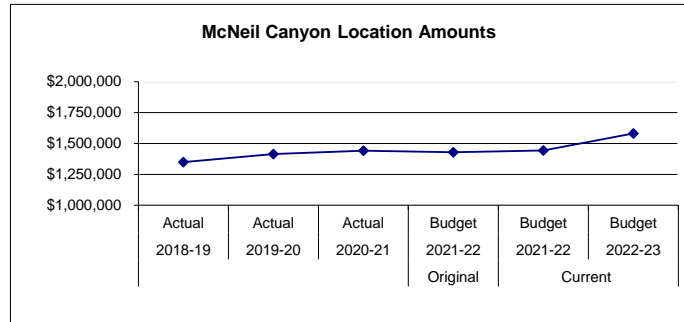


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

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

Date: 02/07/22

Location: 47 McNeil Canyon Elementary

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

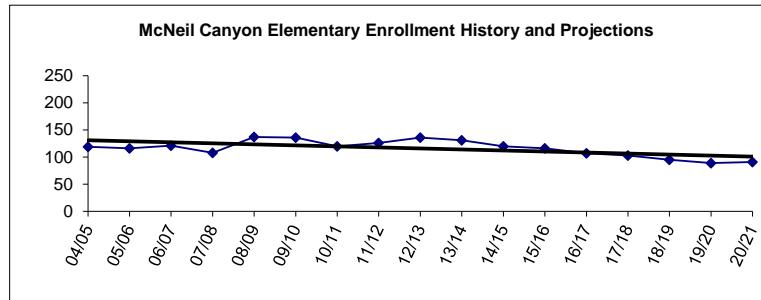
FTE's Included In Current Budget

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

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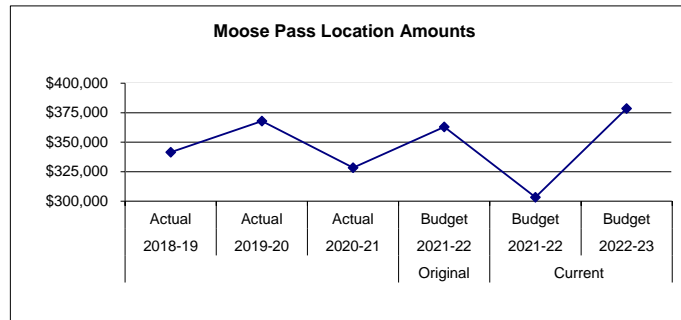


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

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

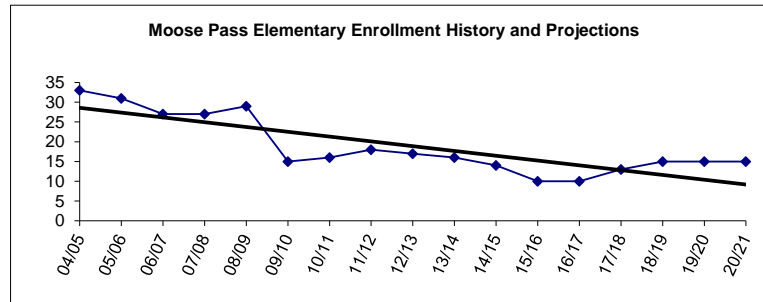
FTE's Included In Current Budget

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.

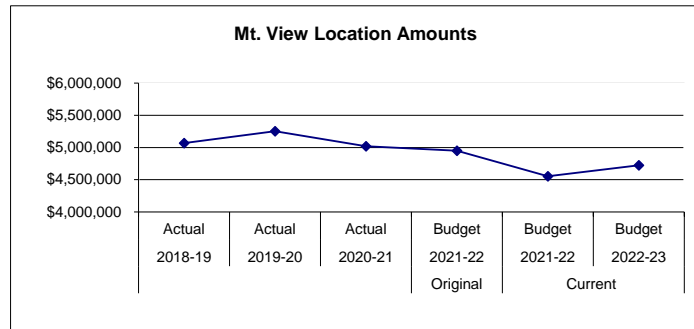


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

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

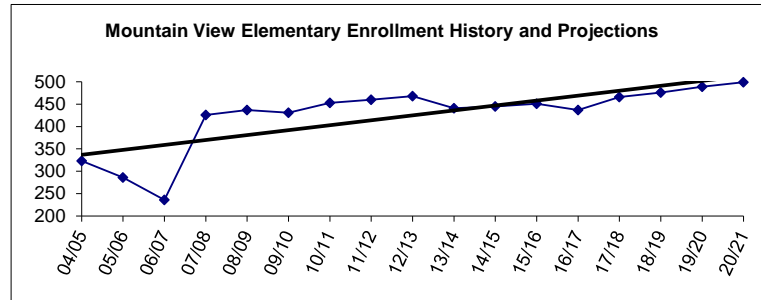
FTE's Included In Current Budget

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>

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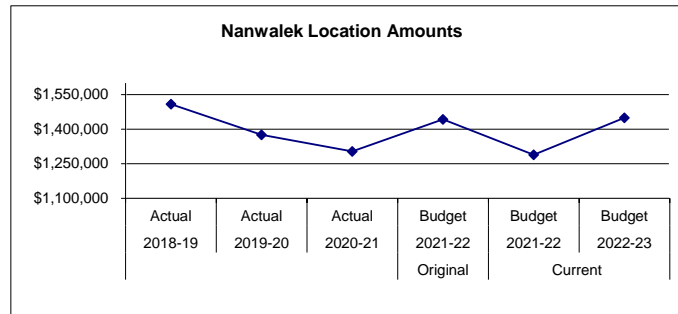


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

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

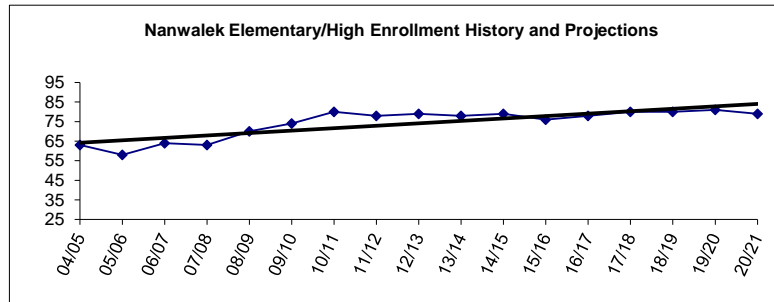
FTE's Included In Current Budget

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.

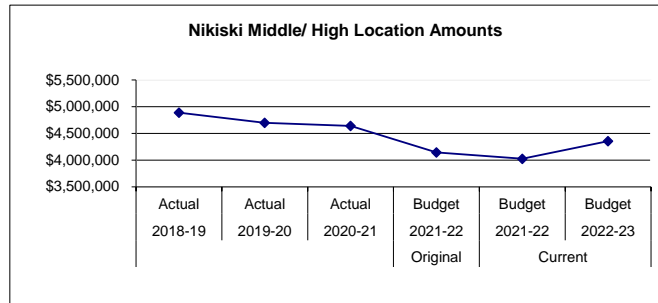


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

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

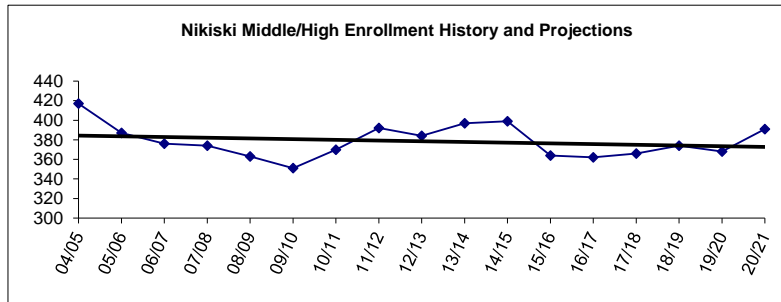
FTE's Included In Current Budget

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.

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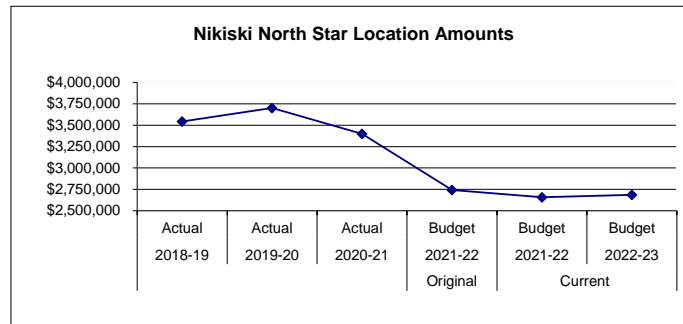
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

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

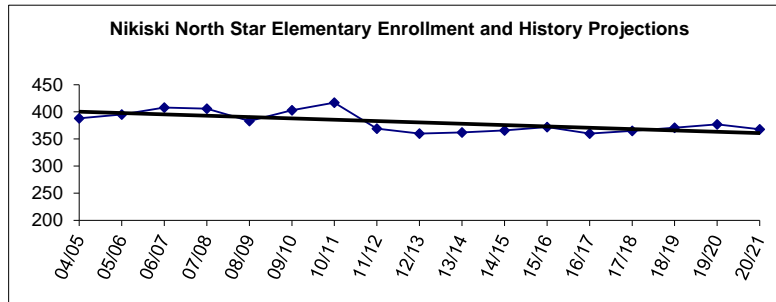
FTE's Included In Current Budget

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
24.00	23.00	19.90	Certificated Subtotal	14.90	15.88	19.13
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
9.74	11.25	11.25	Non-Certificated Subtotal	10.19	10.25	10.19
33.74	34.25	31.15	Total	25.09	26.13	29.32

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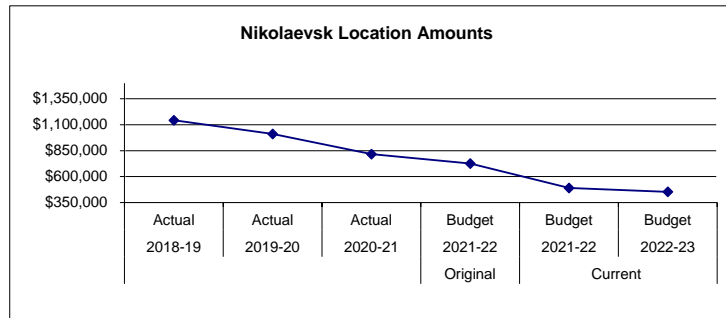
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

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)
1,781	839	-	5100 Equipment	-	-	-	-	-
<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

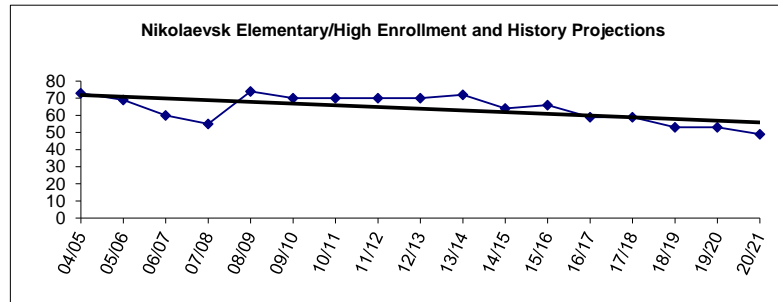
FTE's Included In Current Budget

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>

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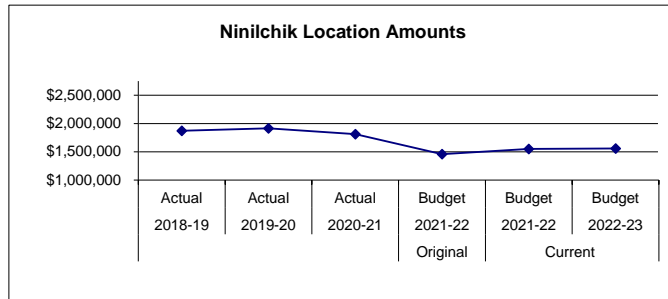
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

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

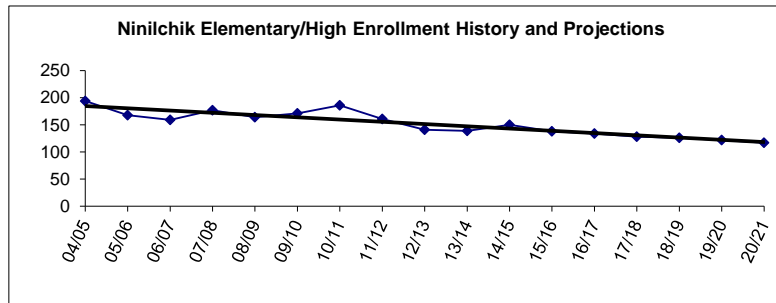
FTE's Included In Current Budget

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
10.50	10.10	10.55	Certificated Subtotal	6.55	7.30	9.00
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
6.16	6.16	5.76	Non-Certificated Subtotal	4.76	6.16	6.16
16.66	16.26	16.31	Total	11.31	13.46	15.16

* "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.

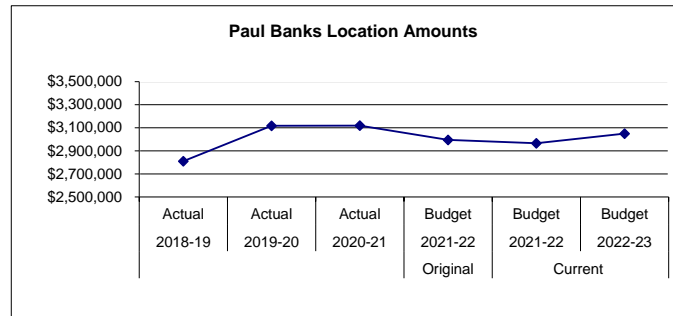


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

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

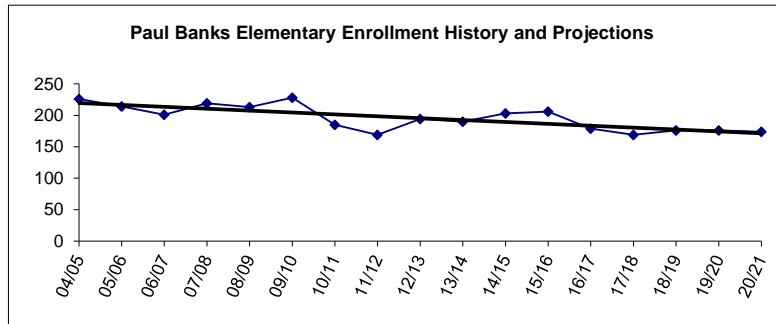
FTE's Included In Current Budget

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.

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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.



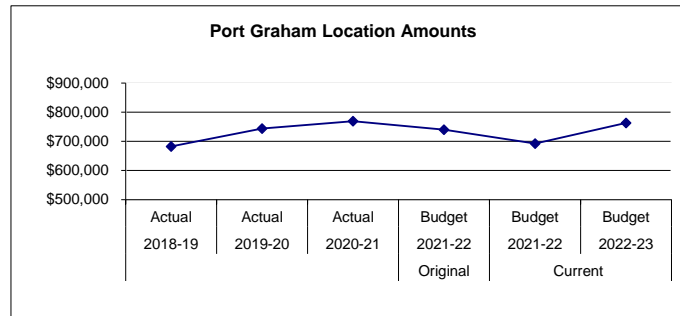
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 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

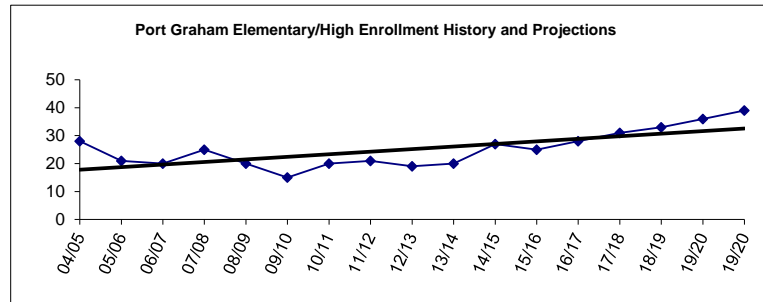
FTE's Included In Current Budget

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.

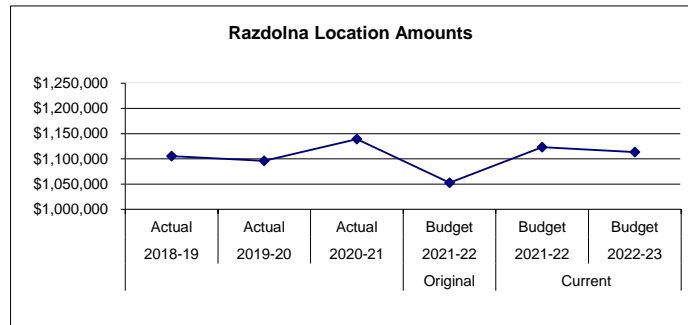


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

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
<u>1,003,306</u>	<u>959,266</u>	<u>1,032,445</u>	Subtotal - Personnel Services	<u>952,952</u>	<u>1,006,346</u>	<u>1,012,085</u>	<u>5,739</u>	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	-	-
<u>102,166</u>	<u>136,763</u>	<u>103,953</u>	Subtotal - Other	<u>99,829</u>	<u>116,987</u>	<u>101,198</u>	<u>(15,789)</u>	(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

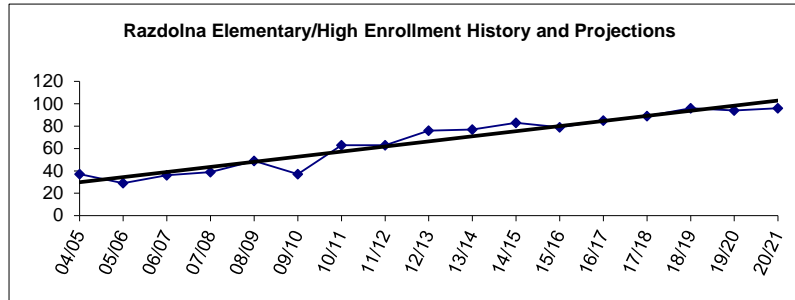
FTE's Included In Current Budget

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.

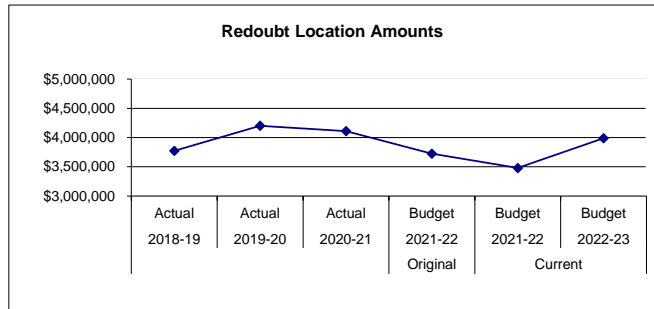


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

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

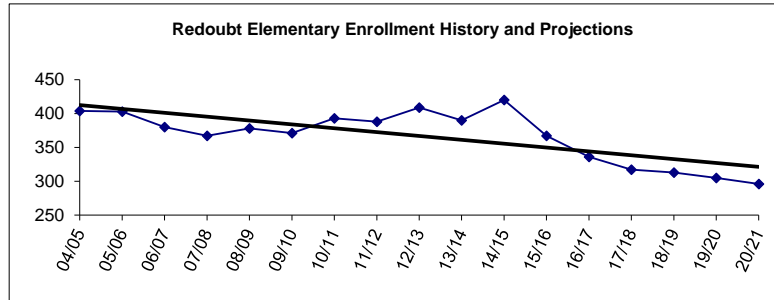
FTE's Included In Current Budget

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
<u>23.70</u>	<u>25.65</u>	<u>25.45</u>	Certificated Subtotal	<u>20.45</u>	<u>21.40</u>	<u>25.40</u>
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
<u>13.74</u>	<u>14.01</u>	<u>13.89</u>	Non-Certificated Subtotal	<u>13.03</u>	<u>13.62</u>	<u>14.62</u>
<u>37.44</u>	<u>39.66</u>	<u>39.34</u>	Total	<u>33.48</u>	<u>35.02</u>	<u>40.02</u>

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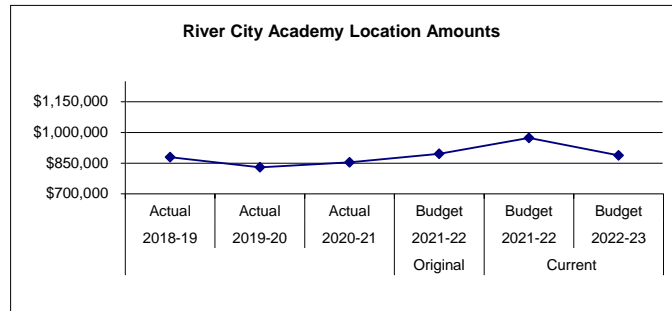


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

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)	-
<u>\$ 878,578</u>	<u>\$ 829,420</u>	<u>\$ 854,399</u>	Location Totals	<u>\$ 895,478</u>	<u>\$ 973,350</u>	<u>\$ 888,234</u>	<u>\$ 65,244</u>	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

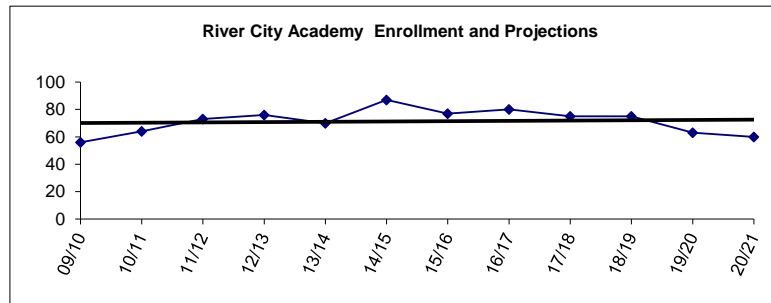
FTE's Included In Current Budget

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.

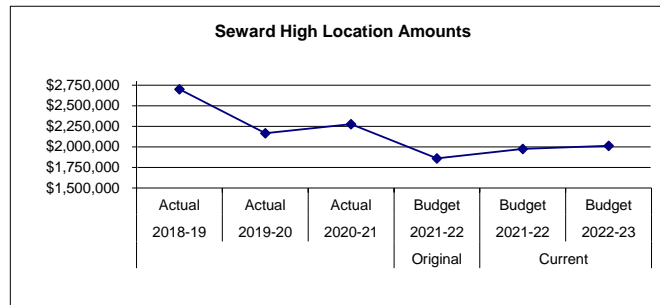


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

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

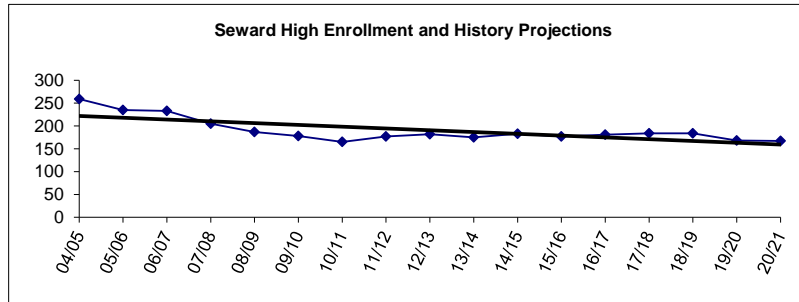
FTE's Included In Current Budget

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.

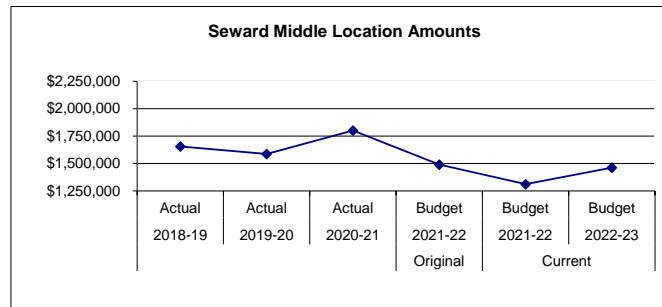


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

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

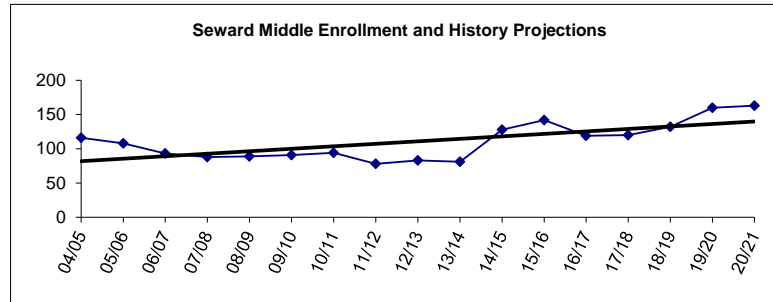
FTE's Included In Current Budget

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.

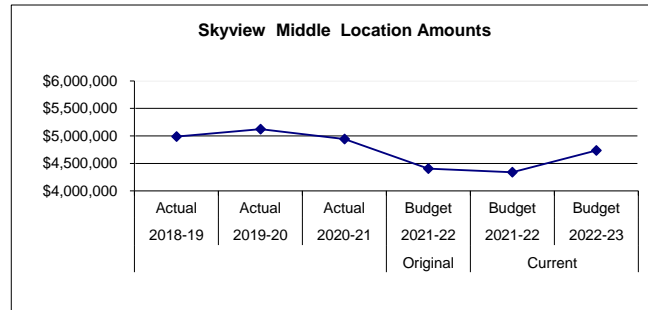


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

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

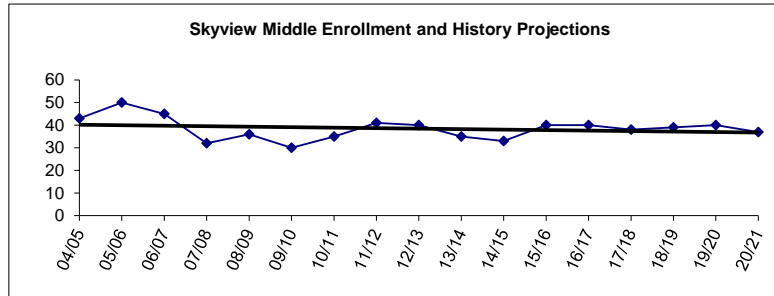
FTE's Included In Current Budget

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.

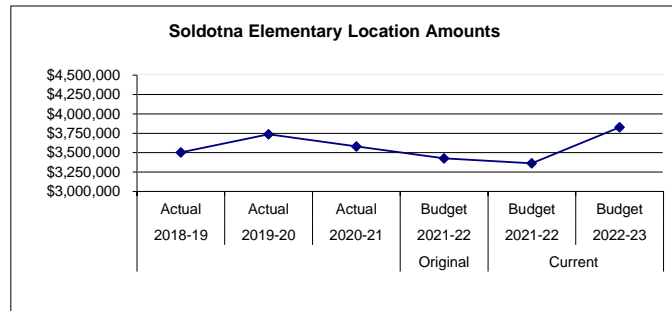


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 43 Soldotna 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
\$ 1,707,686	\$ 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

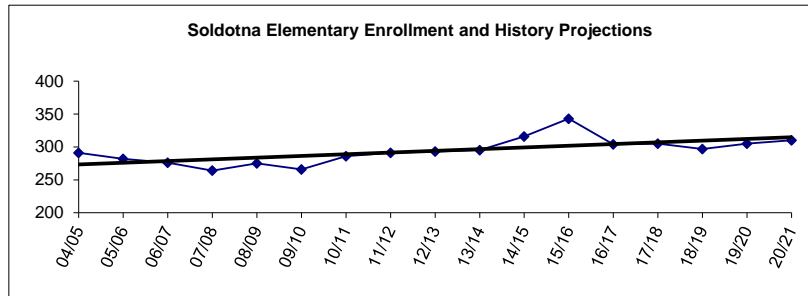
FTE's Included In Current Budget

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.

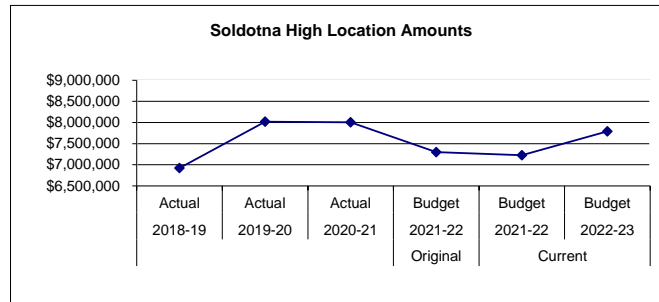


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 09 Soldotna 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
\$ 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

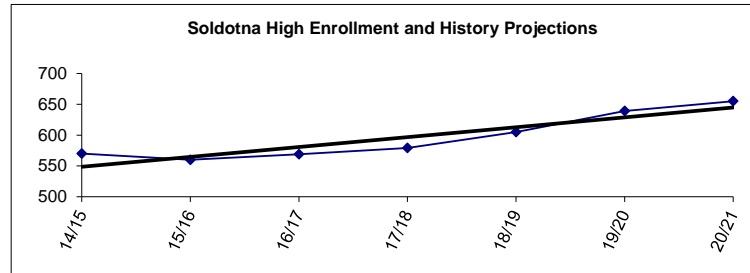
FTE's Included In Current Budget

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.



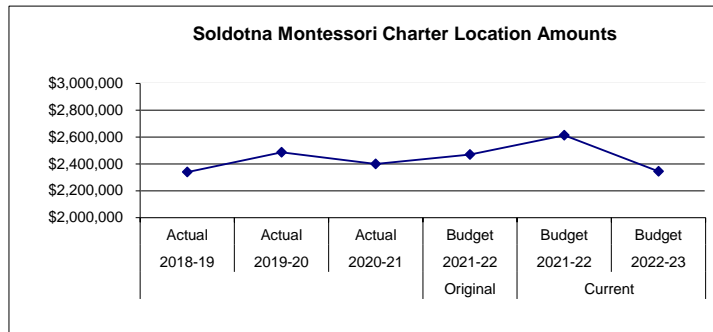
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

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

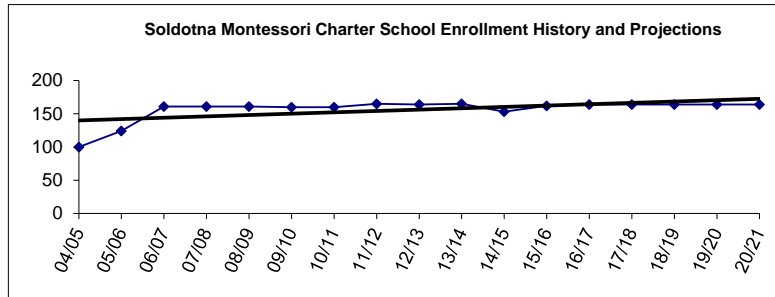
FTE's Included In Current Budget

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

Date: 02/07/22

Location: 17 Soldotna Prep

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.

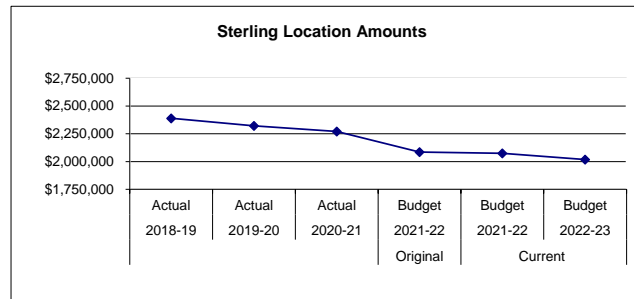
*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

**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

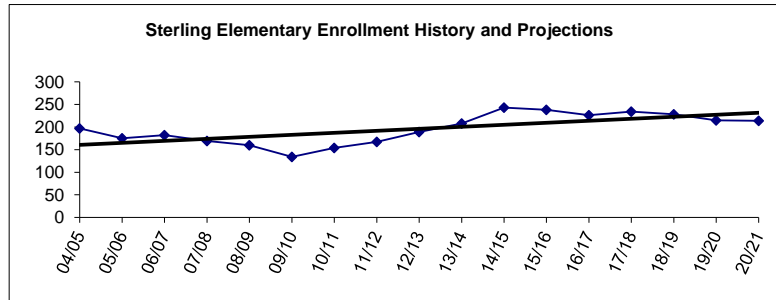
FTE's Included In Current Budget

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
15.98	14.20	14.90	Certificated Subtotal	11.90	13.20	13.10
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
9.04	7.28	6.40	Non-Certificated Subtotal	6.40	6.40	6.40
25.02	21.48	21.30	Total	18.30	19.60	19.50

* "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.

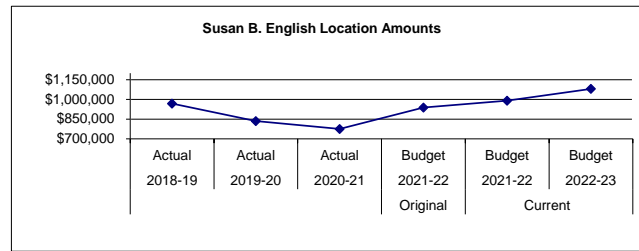


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

Fund: 100 General Fund - Expenditures
Location: 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

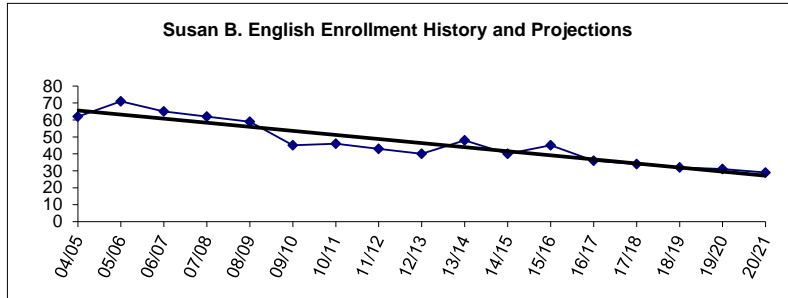
FTE's Included In Current Budget

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.

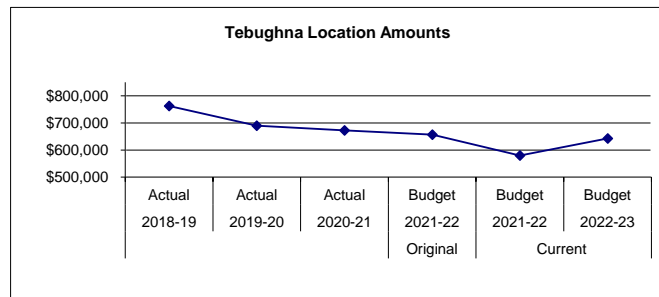


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

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

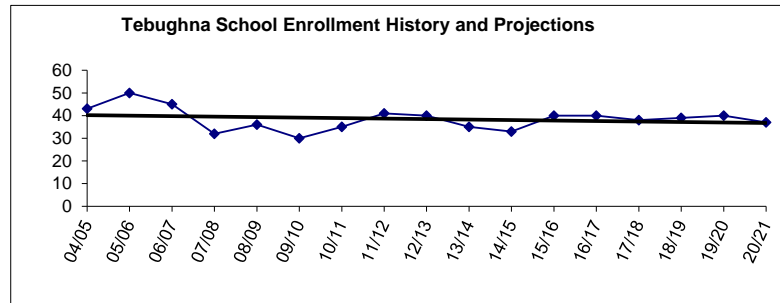
FTE's Included In Current Budget

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	-	-
<u>3.50</u>	<u>2.28</u>	<u>3.10</u>	Certificated Subtotal	<u>2.25</u>	<u>2.30</u>	<u>2.35</u>
-	-	-	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
<u>1.96</u>	<u>1.88</u>	<u>1.88</u>	Non-Certificated Subtotal	<u>1.88</u>	<u>1.88</u>	<u>1.88</u>
<u>5.46</u>	<u>4.16</u>	<u>4.98</u>	Total	<u>4.13</u>	<u>4.18</u>	<u>4.23</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.

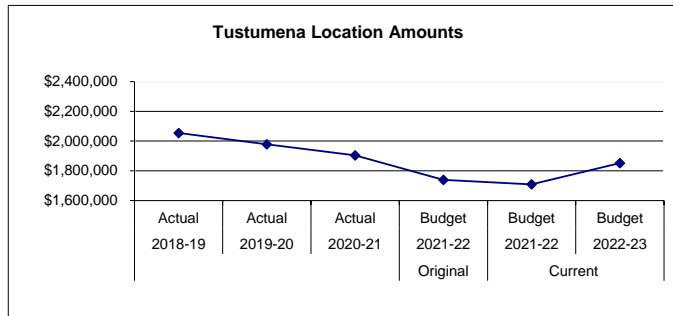


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures
Location: 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	-	-	-	-	-
<u>\$ 2,054,713</u>	<u>\$ 1,978,198</u>	<u>\$ 1,904,297</u>	Location Totals	<u>\$ 1,739,958</u>	<u>\$ 1,708,903</u>	<u>\$ 1,851,529</u>	<u>\$ 142,626</u>	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

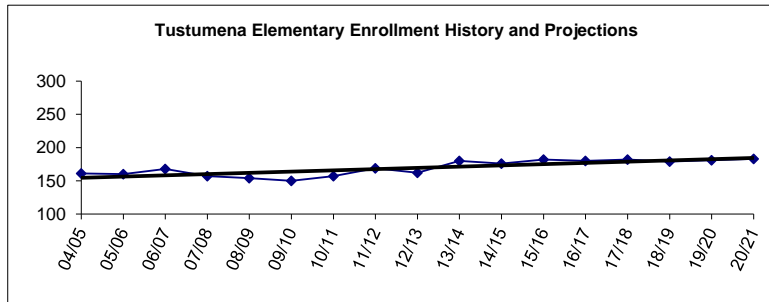
FTE's Included In Current Budget

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.



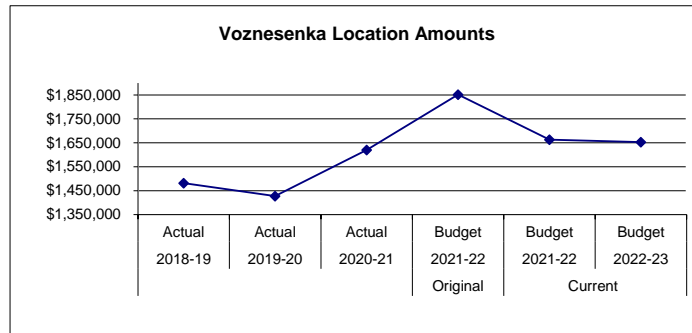
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

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

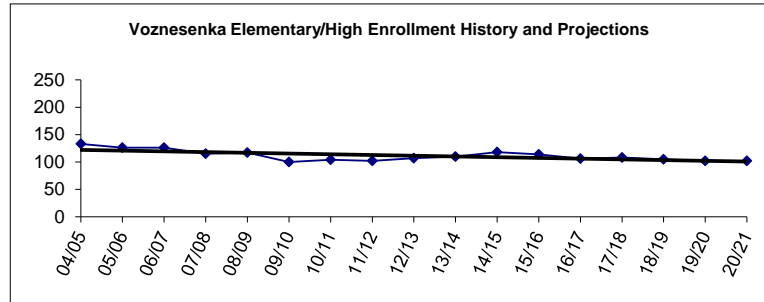
FTE's Included In Current Budget

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.

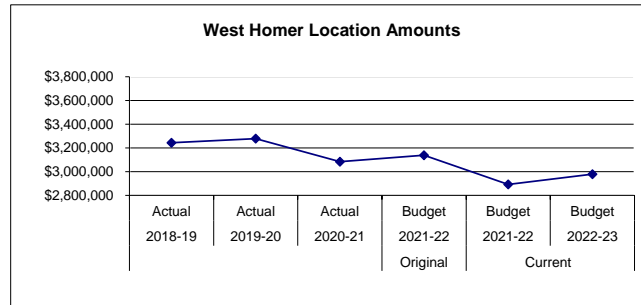


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget**

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

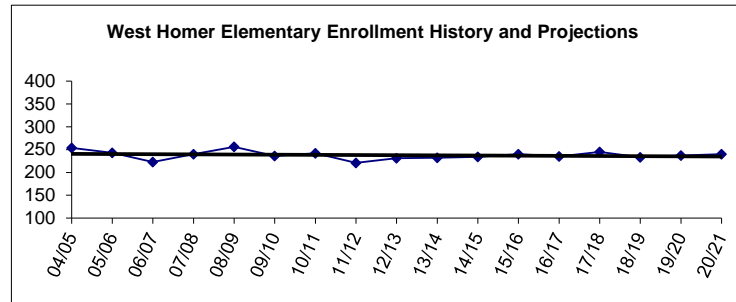
FTE's Included In Current Budget

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>

* "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.



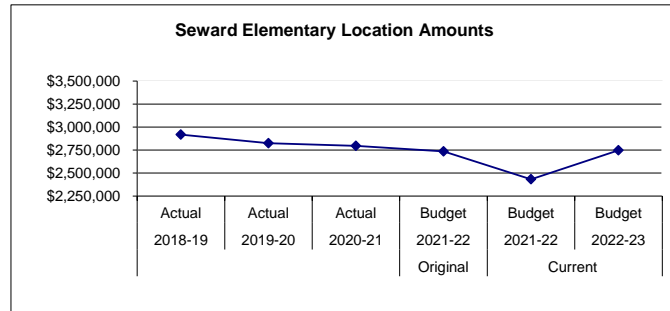
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 100 General Fund - Expenditures

Date: 02/07/22

Location: 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

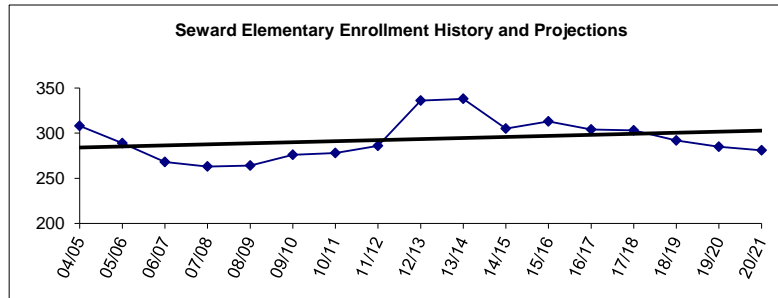
FTE's Included In Current Budget

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
360,006	142,440	341,981	Subtotal - Personnel Services	340,167	342,297	350,221	7,924	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
192,521	95,677	51,052	Subtotal - Other	180,457	245,457	226,965	(18,492)	(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	100,132		-
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>(46,715)</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>\$ 1,039,879</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.

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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 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
238,394	237,922	273,182	Subtotal - Personnel Services	271,110	268,277	276,361	8,084	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	-	-
25,395	47,238	15,555	Subtotal - Other	301,680	397,582	304,036	(93,546)	(24)
1,250	716	(16)	5100 Equipment	2,000	107,830	2,000	(105,830)	(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
FTE's Included In Current Budget						
-	-	-	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.

*** 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
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
744,362	845,974	843,727	Subtotal - Personnel Services	1,147,103	1,041,284	1,116,114	74,830	7
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)	-	-
231,841	199,713	125,890	Subtotal - Other	227,304	244,107	227,304	(16,803)	(7)
-	5,817	1,392	5100 Equipment	3,000	3,000	-	(3,000)	(100)
\$ 976,203	\$ 1,051,504	\$ 971,009	Location Totals	\$ 1,377,407	\$ 1,288,391	\$ 1,343,418	\$ 55,027	4

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.

** "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: 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	1,570,859	-	-
<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>3,881,985</u>	<u>(7,555,625)</u>	(66)
-	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	80,000	-	-
6,639,845	6,784,425	6,825,115	4400 Other Purchased Services	7,220,441	6,468,466	6,468,466	-	-
552,221	707,675	-	4450 Insurance and Bond Premiums	1,017,712	1,560,419	1,560,419	-	-
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>8,126,885</u>	<u>(2,000)</u>	(0)
-	-	-	5100 Equipment	-	-	-	-	-
<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>-</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>\$ 12,703,870</u>	<u>\$ (7,557,625)</u>	(37)

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.

*** 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: 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**	-	-	-
<u>1.80</u>	<u>0.75</u>	<u>0.75</u>	Certificated Subtotal	<u>4.00</u>	<u>4.10</u>	<u>4.10</u>
-	-	-	Aide	-	-	-
2.30	0.70	0.70	Support	0.70	0.70	0.70
-	-	0.06	Custodian	0.06	0.06	0.06
<u>2.30</u>	<u>0.70</u>	<u>0.76</u>	Non-Certificated Subtotal	<u>0.76</u>	<u>0.76</u>	<u>0.76</u>
<u>4.10</u>	<u>1.45</u>	<u>1.51</u>	Total	<u>4.76</u>	<u>4.86</u>	<u>4.86</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: 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

* "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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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

* "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: 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	\$ 315,550	\$ 118,770	60
-	-	-	3200 Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500 Employee Benefits	32,563	760	40,546	39,786	5,235
-	-	-	Subtotal - Personnel Services	285,771	197,540	356,096	158,556	80
-	-	-	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	\$ 357,529	\$ 158,864	80
<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>\$ 131,526,240</u>	<u>\$ (3,434,502)</u>	(3)

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

* "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

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SPECIAL REVENUE FUNDS

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 255 Food Service

Date: 02/7/22

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
<u>Revenue</u>								
\$ 679,755	\$ 562,845	\$ 52,802	0020 Type A Lunch-Pupils	\$ 675,000	\$ 675,000	\$ 675,000	\$ -	-
621	-	-	0040 Other Local Revenue	-	-	-	-	-
2,292,763	2,335,726	2,597,480	0150 Intergovernmental Federal	2,404,904	2,604,904	2,604,904	-	-
186,737	161,616	161,568	0162 USDA	150,000	150,000	150,000	\$ -	-
<u>3,159,876</u>	<u>3,060,187</u>	<u>2,811,850</u>	Total Revenue	<u>3,229,904</u>	<u>3,429,904</u>	<u>3,429,904</u>	<u>-</u>	<u>-</u>
<u>Other Financing Sources</u>								
750,000	864,420	550,000	0250 Transfer From Other Funds	750,000	550,000	550,000	-	-
<u>3,909,876</u>	<u>3,924,607</u>	<u>3,361,850</u>	Total Revenue & Other Financing Sources	<u>3,979,904</u>	<u>3,979,904</u>	<u>3,979,904</u>	<u>-</u>	<u>-</u>
<u>Expenditure</u>								
1,362,355	1,380,691	1,332,545	3200 Non-Certificated Salaries	1,469,126	1,442,987	1,467,876	24,889	2
1,005,909	961,244	1,003,071	3500 Employee Benefits	1,076,997	1,050,138	1,063,642	13,504	1
<u>2,368,264</u>	<u>2,341,935</u>	<u>2,335,616</u>	Subtotal - Personnel Services	<u>2,546,123</u>	<u>2,493,125</u>	<u>2,531,518</u>	<u>38,393</u>	<u>2</u>
-	-	1,260	4100 Professional and Technical Services	-	-	-	-	-
4,680	4,262	1,336	4200 Staff Travel	6,500	6,500	6,500	-	-
1,753	1,702	1,657	4300 Utility Services	2,100	2,100	2,100	-	-
21,527	35,429	31,150	4400 Other Purchased Services	29,200	31,167	29,200	(1,967)	(6)
1,193,173	1,525,864	923,708	4500 Supplies, Materials, and Media	1,350,841	1,411,258	1,404,986	(6,272)	(0)
4,826	1,074	4,666	4900 Other Expenses	2,900	2,833	5,600	2,767	98
<u>1,225,959</u>	<u>1,568,331</u>	<u>963,777</u>	Subtotal - Other	<u>1,391,541</u>	<u>1,453,858</u>	<u>1,448,386</u>	<u>(5,472)</u>	<u>(0)</u>
2,581	3,242	26,152	5100 Equipment	-	32,921	-	(32,921)	-
<u>3,596,804</u>	<u>3,913,508</u>	<u>3,325,545</u>	Fund Total	<u>3,937,664</u>	<u>3,979,904</u>	<u>3,979,904</u>	<u>-</u>	<u>-</u>
313,072	11,099	36,305	Excess (Deficiency) of Revenues over Expenditures	42,240	-	-	-	-
<u>782,174</u>	<u>1,095,246</u>	<u>1,106,345</u>	Fund Balance, Beginning of Year	<u>1,142,650</u>	<u>1,142,651</u>	<u>1,142,651</u>	<u>-</u>	<u>-</u>
<u>\$ 1,095,246</u>	<u>\$ 1,106,345</u>	<u>\$ 1,142,650</u>	Fund Balance, End of Year	<u>\$ 1,184,890</u>	<u>\$ 1,142,651</u>	<u>\$ 1,142,651</u>	<u>\$ -</u>	<u>-</u>

Our dedicated Student Nutrition Services employees ensure affordable, quality, nutritious lunches are served daily to students of the Kenai Peninsula schools. Student Nutrition Services participates in the federal "National School Lunch Program." The District supplies over 3,800 nutritious meals daily, providing students with one-third of the recommended daily allowance of the eight major vitamins averaged over the course of a week.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2022 - 2023 Budget

Fund: 205 Student Transportation

Date: 02/7/22

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
<u>Revenue</u>								
\$ 7,996,818	\$ 7,801,442	\$ 6,078,294	0050 Intergovernmental - State	7,848,393	7,208,430	7,404,564	\$ 196,134	3
7,996,818	7,801,442	6,078,294	Total Revenue	7,848,393	7,208,430	7,404,564	196,134	3
<u>Other Financing Sources</u>								
-	-	-	0250 Transfer From Other Funds	-	-	-	-	-
-	-	-	Total Other Financing Sources	-	-	-	-	-
7,996,818	7,801,442	6,078,294	Total Revenue & Other Financing Sources	7,848,393	7,208,430	7,404,564	\$ 196,134	3
<u>Expenditure</u>								
55,872	63,864	86,533	3200 Non-Certificated Salaries	69,507	100,390	91,114	(9,276)	(9)
37,405	41,280	74,192	3500 Employee Benefits	44,801	82,383	83,219	836	1
93,277	105,144	160,725	Subtotal - Personnel Services	114,308	182,773	174,333	(8,440)	(5)
-	-	-	4100 Professional and Technical Services	-	604	-	-	-
2,503	1,480	2,051	4200 Staff Travel	5,250	3,650	4,000	350	10
1,969	7,553	4,362	4300 Utility Services	2,500	1,950	1,500	(450)	(23)
7,859,496	7,862,857	6,261,451	4400 Other Purchased Services	7,864,474	7,758,694	7,848,257	89,563	-
6,754	7,460	7,345	4500 Supplies, Materials, and Media	20,950	1,800	8,300	6,500	361
36	-	-	4900 Other Expenses	800	300	300	-	-
7,870,758	7,879,350	6,275,209	Subtotal - Other	7,893,974	7,766,998	7,862,357	95,963	-
909	601	-	5100 Equipment	-	-	-	-	-
7,964,944	7,985,095	6,435,934	Fund Total	8,008,282	7,949,771	8,036,690	87,523	-
31,874	(183,653)	(357,640)	Excess (Deficiency) of Revenues over Expenditures	(159,889)	(741,341)	(632,126)	108,611	(15)
1,333,379	1,365,253	1,181,600	Fund Balance, Beginning of Year	823,960	823,960	82,619	(741,341)	(90)
\$ 1,365,253	\$ 1,181,600	\$ 823,960	Fund Balance, End of Year	\$ 664,071	\$ 82,619	\$ (549,507)	\$ (632,126)	(765)

Student Transportation programs provide for transporting students to and from school.

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INFORMATIONAL SECTION

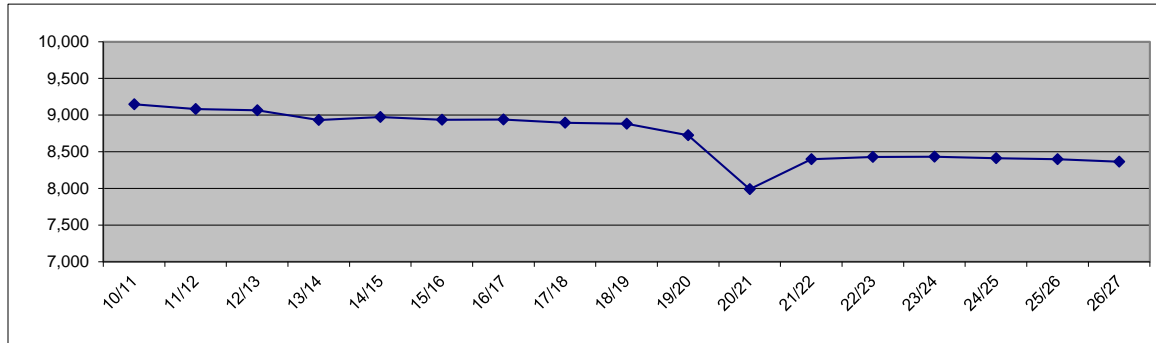
KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2022-2023 Budget Enrollment History and 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	195	663	668	659	666	657	629	707	695	725	694	723	748	719	9,148	0.00%
11/12	176	663	654	666	660	656	673	634	711	694	729	689	706	772	9,083	-0.71%
12/13	223	691	661	652	685	689	661	670	631	722	701	730	662	687	9,065	-0.20%
13/14	215	692	666	660	644	663	668	644	670	636	695	682	729	668	8,932	-1.47%
14/15	197	697	691	670	664	644	676	690	653	679	636	684	667	726	8,974	0.47%
15/16	225	661	696	686	685	672	654	671	675	665	667	622	677	679	8,935	-0.43%
16/17	245	663	675	702	676	685	681	661	675	679	654	658	607	678	8,939	0.04%
17/18	248	686	655	670	684	692	694	692	647	659	660	656	646	606	8,895	-0.49%
18/19	236	637	686	645	693	702	675	699	673	643	642	665	653	633	8,882	-0.15%
19/20	243	632	616	672	640	675	712	668	680	667	631	624	654	611	8,725	-1.77%
20/21	189	583	554	548	595	571	612	665	594	644	656	589	579	611	7,990	-8.42%
21/22	132	631	624	608	610	656	630	664	704	637	659	677	590	576	8,398	5.11%
22/23	0	621	645	625	616	629	650	645	662	704	650	672	689	621	8,429	0.37%
23/24	0	592	629	646	621	620	629	648	659	664	671	647	687	721	8,434	0.06%
24/25	0	617	600	630	642	625	620	628	662	661	677	674	666	711	8,413	-0.25%
25/26	0	612	625	600	626	646	625	623	642	664	671	680	693	690	8,397	-0.19%
26/27	0	609	620	626	596	630	646	622	637	644	645	674	699	717	8,365	-0.38%



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

**2021-2022 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

Loc #	Name	Projected	150 Copies	Copies	-4408 Object
		Enrollment	Per Month	Per Year	0.0058 per copy Budget
65	Aurora Borealis Charter *	175	-	-	-
31	Chapman	164	24,600	295,200	1,712
80	Connections***	1105	33,150	397,800	2,307
32	Cooper Landing	15	2,250	27,000	157
68	Fireweed Academy Charter *	96	-	-	-
66	Homer Flex **	30	4,500	54,000	313
06	Homer High	383	57,450	689,400	3,999
13	Homer Middle	164	24,600	295,200	1,712
35	Hope	23	3,450	41,400	240
56	Kachemak Selo	32	4,800	57,600	334
63	Kaleidoscope Charter*	260	-	-	-
48	K-Beach	374	56,100	673,200	3,905
67	Kenai Alternative **	65	9,750	117,000	679
07	Kenai Central	474	71,100	853,200	4,949
11	Kenai Middle	378	56,700	680,400	3,946
15	Marathon	10	1,500	18,000	104
47	McNeil Canyon	126	18,900	226,800	1,315
37	Moose Pass	17	2,550	30,600	177
51	Mountain View	378	56,700	680,400	3,946
34	Nanwalek	84	12,600	151,200	877
10	Nikiski Middle/Sr	340	51,000	612,000	3,550
52	Nikiski North Star	238	35,700	428,400	2,485
38	Nikolaevsk	16	2,400	28,800	167
02	Ninilchik	92	13,800	165,600	960
33	Paul Banks	160	24,000	288,000	1,670
40	Port Graham	24	3,600	43,200	251
49	Razdolna	83	12,450	149,400	867
46	Redoubt	337	50,550	606,600	3,518
16	River City Academy	115	17,250	207,000	1,201
08	Seward High	147	22,050	264,600	1,535
14	Seward Middle	126	18,900	226,800	1,315
12	Skyview Middle School	371	55,650	667,800	3,873
43	Soldotna Elem	243	36,450	437,400	2,537
09	Soldotna High	727	109,050	1,308,600	7,590
64	Soldotna Montessori Charter *	164	-	-	-
44	Sterling	142	21,300	255,600	1,482
03	Susan B English	56	8,400	100,800	585
01	Tebughna	26	3,900	46,800	271
45	Tustumena	122	18,300	219,600	1,274
53	Voznesenka	118	17,700	212,400	1,232
50	West Homer	208	31,200	374,400	2,172
42	William H. Seward Elementary	221	33,150	397,800	2,307
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
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2021

	Major Funds			Non-Major Funds Other	Total Governmental
	General	Equipment - Special Revenue	Title I - Special Revenue	Governmental	Funds
<u>ASSETS</u>					
Assets:					
Cash	\$ 11,935	\$ -	\$ -	\$ -	\$ 11,935
Equity in Central Treasury	18,048,137	3,351,391	-	6,002,012	27,401,540
Accounts Receivable	197,374	-	-	5,553	202,927
Prepaid Items	1,272,067	-	-	-	1,272,067
Due from Other Governments	-	-	1,866,385	2,946,076	4,812,461
Due from Special Revenue Funds	4,811,826	-	-	-	4,811,826
Inventories	808,939	-	-	158,840	967,779
Total Assets	<u>\$ 25,150,278</u>	<u>\$ 3,351,391</u>	<u>\$ 1,866,385</u>	<u>\$ 9,112,481</u>	<u>\$ 39,480,535</u>
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Accounts Payable	\$ 1,296,802	\$ -	\$ 14	\$ 230,288	\$ 1,527,104
Accrued Liabilities	8,029,575	-	-	-	8,029,575
Unearned Revenue	-	-	-	253,236	253,236
Due to General Fund	-	-	1,866,371	2,945,455	4,811,826
Total Liabilities	<u>9,326,377</u>	<u>-</u>	<u>1,866,385</u>	<u>3,428,979</u>	<u>14,621,741</u>
Fund Balances:					
Nonspendable:					
Inventories	808,939	-	-	158,840	967,779
Prepaid Items	1,272,067	-	-	-	1,272,067
Restricted for:					
Home School Carry-over	1,282,585	-	-	-	1,282,585
Facilities Maintenance	1,661,881	-	-	-	1,661,881
Student Activities	-	-	-	3,356,079	3,356,079
Student Transportation	-	-	-	823,960	823,960
Other Educational Purpose	-	-	-	131,388	131,388
Committed:					
Minimum Fund Balance Policy	4,022,433	-	-	-	4,022,433
Equipment Fund	-	3,351,391	-	-	3,351,391
Student Nutrition Services	-	-	-	1,243,554	1,243,554
Community Theater	-	-	-	14,657	14,657
Assigned to:					
School Incentive Purchases	868,014	-	-	-	868,014
Professional - Technical Services	313,517	-	-	-	313,517
Staff Travel	4,610	-	-	-	4,610
Purchased Services	32,692	-	-	-	32,692
Supplies	813,766	-	-	-	813,766
Other Expenses	1,031,032	-	-	-	1,031,032
Equipment	124,639	-	-	-	124,639
Subsequent Year Operations	2,677,222	-	-	-	2,677,222
Unassigned	910,504	-	-	(44,976)	865,528
Total Fund Balances	<u>15,823,901</u>	<u>3,351,391</u>	<u>-</u>	<u>5,683,502</u>	<u>24,858,794</u>
Total Liabilities and Fund Balances	<u>\$ 25,150,278</u>	<u>\$ 3,351,391</u>	<u>\$ 1,866,385</u>	<u>\$ 9,112,481</u>	<u>\$ 39,480,535</u>

The notes to the basic financial statements are an integral part of this statement.

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		

CODE STRUCTURE:	<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.

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).

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.

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.

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.

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)

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)

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.

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).

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.

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.

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

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.

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