

**KENAI PENINSULA BOROUGH
SCHOOL DISTRICT**

Annual Budget

2023-24



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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

ANNUAL BUDGET

For the Fiscal Year Beginning July 1, 2023
and Ending June 30, 2024

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
2023 - 2024 Budget**

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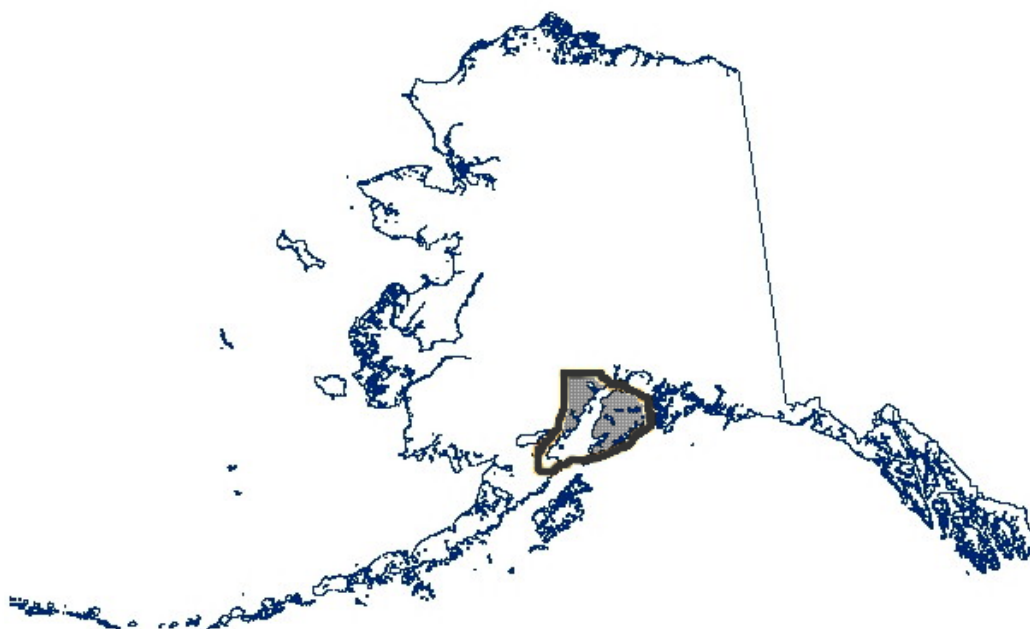
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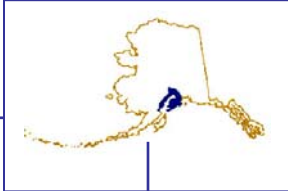
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KENAI PENINSULA BOROUGH SCHOOL DISTRICT



EXECUTIVE SECTION



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Executive Director of Finance

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7/10/2023

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

The Kenai Peninsula Borough School District (KPBSD) presents you with the comprehensive budget for fiscal year 2024. The District Superintendent and Executive Director of Finance assume responsibility for the accuracy of information contained within this document. The budget document and the year-end Annual Comprehensive Financial Report are the primary media for presenting the financial plan and the report of operations to the public.

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

A concerted effort has been made to continue to improve the readability of our budget document while conforming to requirements set forth in the Alaska Department of Education Uniform Chart of Accounts and Account Code Descriptions for Public School Districts and Association of School Business Officials International (ASBO). This effort resulted in the district's receipt of the Association of School Business Officials International (ASBO) Meritorious Budget Award (MBA) in fiscal year 2023. The Kenai Peninsula Borough School District is proud to be one of only 133 recipients nationally and 1 of 2 Alaskan districts to have been awarded the MBA in fiscal year 2023.

Organizational Component

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

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

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

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

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

Board of Education

Ms. Debbie Cary, President
Mr. Zen Kelly, Vice President
Mr. Jason Tauriainen, Clerk
Ms. Penny Vadla, Treasurer
Ms. Beverley Romanin, Member
Mr. Tim Daugharty, Member
Ms. Virginia Morgan, Member
Mr. Matt Morse, Member
Ms. Patti Truesdell, Member
Vacant, Student Representative

Administrative Cabinet

Mr. Clayton Holland, Superintendent

Ms. Kari Dendurent, Assistant Superintendent of Instruction

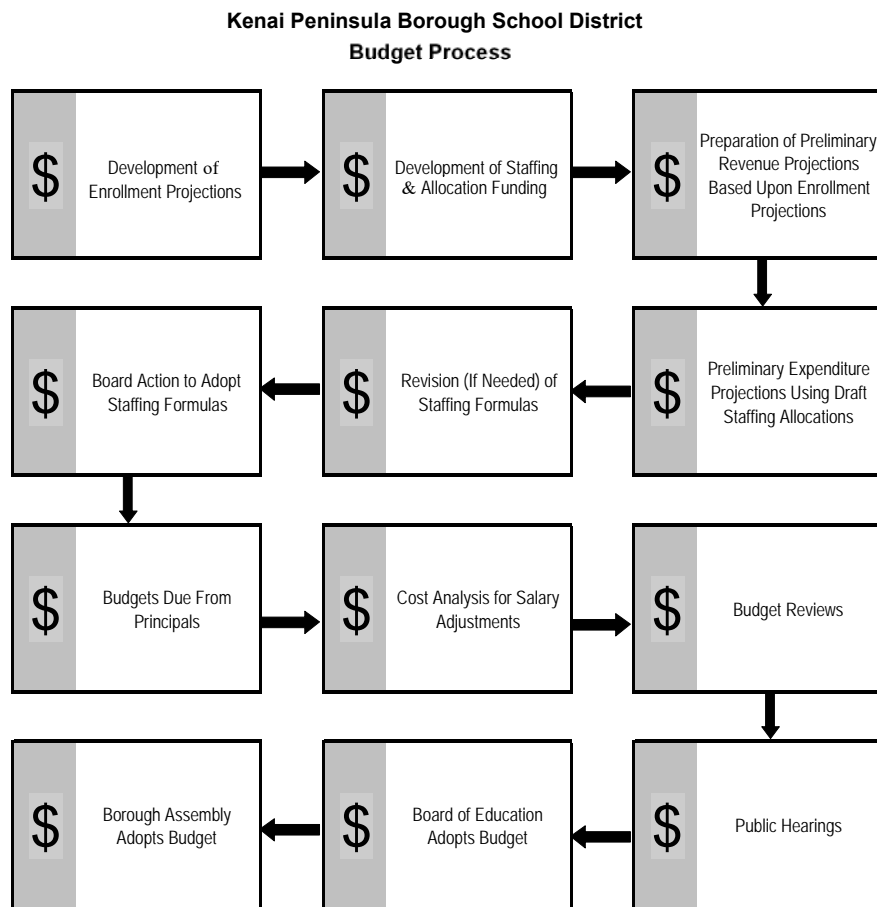
Budget Process

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

The planning and preparation phases began with building administrators submitting their enrollment forecasts in October 2022 for the FY24 school year. At the same time, district administration also prepared enrollment forecasts. A straight-line movement of students advancing in grade was used as the model for forecasting, along with input from principals and other local stakeholders to generate the estimate of 8,450 students enrolled for FY24. This student enrollment forecast, which is the basis for budget development, was presented to the School Board in December 2022. It is important to note that in October 2022, the district OASIS student count reported 8,369.56 students enrolled, which was under the projection for FY23 of 8,429. The decrease in FY23 brought the total loss in enrollment to over 2,007 students since FY98, from the district peak of 10,376.84 students. Enrollment is a significant factor in developing revenue projections for this and future budgets.

The review and adoption process started in November 2022. Community members, building administrators, District Office administrators, Borough Assembly members and School Board members provided input. The budget was analyzed and modified to address the needs of the District while balancing expenditures to available revenue. In February, budget presentation meetings were held in-person and via Zoom.

The initial budget was approved by the School Board on April 10, 2023. The Kenai Peninsula Borough School District, Board of Education, is required by Alaska law to adopt and submit an annual budget to the Kenai Peninsula Borough Assembly by May 1 of each year for approval by the Assembly. Within 30 days after receipt of the School District budget, the Borough Assembly must determine the total amount of funds to be made available from local sources for school purposes and must furnish the Board of Education with a statement of this amount. By May 31, the Assembly must appropriate the local share of funding. Any subsequent changes to the local effort portion of the School District budget must be authorized by the Borough Assembly.



Implementation of the budget is effective on July 1, 2023, marking the beginning of fiscal year 2024, which will run through June 30, 2024.

FY24 Preliminary Budget Development Calendar

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

1st - Board Meeting

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

12th - Board Meeting

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

3rd - Projected Enrollment Deadline for Schools
 3rd - Start of 20-Day OASIS Count
 3rd - Board Meeting
 4th - Board Work Session
 28th - End of 20-Day OASIS Count

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

5th - FY24 Projected Enrollment Report Due to DOEED
 7th - FY24 Staffing Projections and Site Budget Formulations Begin
 7th - Board Meeting
 11th - FY23 Average Daily Membership (ADM) report due.

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

5th - Board Meeting/Enrollment Information Reported to Board

January 2023						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

9th - Board Meeting/FY24 Preliminary Budget Information to Board
 10th - Board Worksession - FY24 Budget Discussion

February 2023						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

6th - Board Meeting
 14th - Public Budget Forum - Homer High School
 15th - Public Budget Forum - Kenai Central High School
 22nd - Public Budget Forum - Seward High School

March 2023						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

6th - School Board Meeting - FY24 Budget Recommendation

April 2023						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

3rd - School Board Meeting - Present FY24 Budget for Approval
 4th - Final KPBSD Budget Information to Borough Assembly

May 2023						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

1st - School Board Meeting
 *2nd - Ordinance Introduced at Borough Assembly (possible date)
 *16th - Borough Assembly Resolution (possible date)

June 2023						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

5th - School Board Meeting
 *6th - Borough Assembly Ordinance Vote (possible date)

*Tentative dates that are subject to change. The Borough Assembly sets their 2023 meeting dates late in the calendar year, so meeting dates for 2023 are not available at this time.

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

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

Significant Issues

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

The state budget, passed by the legislature and signed by the Governor, funded the foundation formula with a BSA of \$5,960 per student. In additions to the funding provided through the foundation formula, the State passed House bill 39 providing one-time funds outside the formula in the amount of \$174.8 million. The governor vetoed half of the one-time funds, which results in one-time funds for school districts of \$87.4 million. The projected amount of funding for our District is \$5.6 million.

On June 6, 2023, the Kenai Peninsula Borough passed Ordinance 2023-19 appropriating funds for fiscal year 2024. KPB Funding for FY24 is \$40,460,663 for appropriation and \$14,292,451 for in-kind services totaling \$54,753,114. Kenai Peninsula Borough could provide additional funding based on the additional revenue from the State of Alaska.

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

Enrollment Projections

The process that was used to project the FY24 enrollment is based on a straight-line projection for most schools as of November 4, 2022. The steps involved in formulating the enrollment projection of 8,450 were:

- Grades at each school site were moved ahead one grade level (except charter schools).
- Charter school enrollment projections are in concert with the contractual agreement between the School District and the charter school.
- AR 6183 (c) notes the enrollment staffing/funding for Homer Flex, Kenai Alternative, and Marathon.
- Kindergarten enrollment was based on the average of actual enrollment for FY21, FY22 and FY23 and administrator recommendations.
- Sites affected by feeder schools were adjusted appropriately.

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

General Fund Revenues and Expenditures

Revenue Budget

The revenue budget of \$140,782,417 based on the enrollment projection of 8,450. State funding through the foundation formula includes an increase to the Base Student Allocation (BSA) of \$30 for a BSA of \$5,960.

The Kenai Peninsula Borough funding, also known as local effort, brings the total local funding to \$54,753,114 for FY24. A portion of the local effort is provided as In-Kind Services in the amount of \$14,292,451.

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

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

Expenditure Budget

The expenditure budget of \$140,844,234 is based on the enrollment projection of 8,450 students and other consideration noted below.

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

The FY24 budget was developed based on the following significant elements:

- Change to salary and benefit budgeting process to account for more of the anticipated reductions from year to year due to hiring less experienced employees to replace retirees.
- Healthcare was calculated using the FY23 Health Plan rates + 5%.
- Salary and benefit accounts have been adjusted for staffing needed according to the enrollment projection. Employees have been stepped on the salary schedules and employer-paid benefits include 22% for PERS and 12.56% for TRS. Salary and benefit costs comprise just over 80% of this budget.
- The FY23 Budget reflects employer-paid amount per covered employee of \$29,363 for employees on the Health Plan. The Health Care Plan Committee, through the collective bargaining agreements, is tasked with overseeing cost containment of the health care

program. Employer-paid health care benefits comprise approximately 16% of the budget and 20% of the total salary and benefit amount.

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

CERTIFIED FORMULAS:

ELEMENTARY SCHOOLS GRADES K-6 >=250

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

ELEMENTARY SCHOOLS GRADES K-6 100-249

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

HIGH SCHOOL/MIDDLE SCHOOL

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

SMALL SCHOOLS<200

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

SUPPORT FORMULAS:

ELEMENTARY SCHOOLS GRADES K-8

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

HIGH SCHOOL

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

MIDDLE SCHOOL

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

SMALL SCHOOLS <100

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

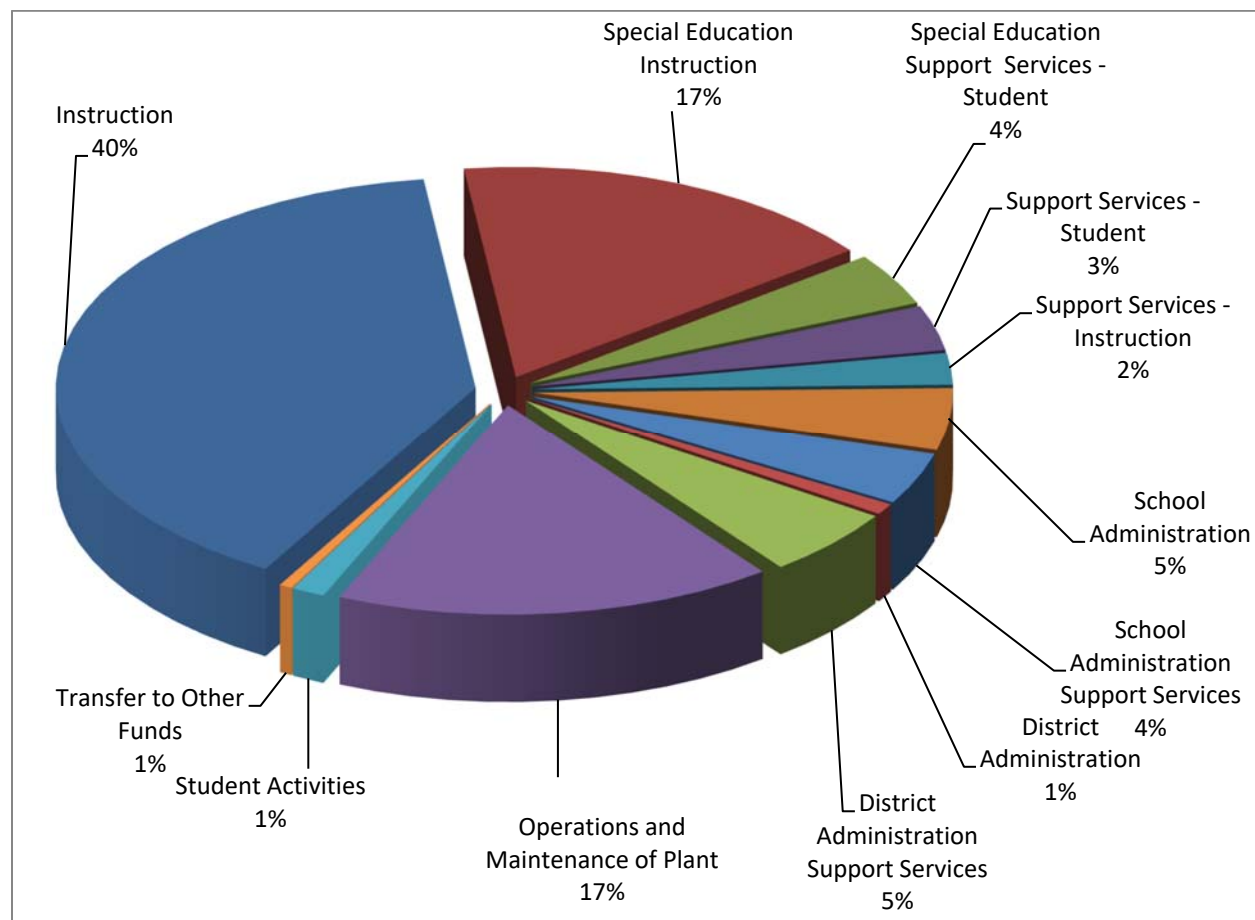
SMALL SCHOOLS >100 WITH HIGH SCHOOL

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

- Supply and copy budgets have been adjusted based on the enrollment projection.
- Utility budgets have been rolled forward with few adjustments. All utility budgets will be monitored for possible changes during the budget revision cycle. Utilities comprise approximately 5% of the budget.
- Budgets for property, liability, stop-loss insurance and worker's compensation costs, which are received as In-Kind Services from the Kenai Peninsula Borough, include the most recent insurance premium estimates.
- Fund transfers are included for the Student Transportation program in the amount of \$550,000 and to Student Activities for extra-curricular travel \$145,000.
- Equipment budgets for FY24 include:
 - Equipment to support Connections program.
 - Equipment to maintain technology infrastructure through the Technology Plan.
 - Equipment for students with special needs and compliance with ADA.

Expenditure Summary by Function	Current 2022-23 Budget	2023-24 Budget
Instruction	\$ 61,832,282	\$ 55,894,314
Special Education Instruction	21,149,106	23,491,370
Special Education Support Services - Student	6,167,627	5,700,086
Support Services - Student	4,079,964	4,895,788
Support Services - Instruction	2,663,977	3,427,143
School Administration	6,584,288	6,769,222
School Administration Support Services	5,937,501	5,661,448
District Administration	1,230,537	1,198,076
District Administration Support Services	6,888,089	7,465,090
Operations and Maintenance of Plant	22,088,181	23,841,348
Student Activities	1,794,460	1,805,349
Transfer to Other Funds	730,000	695,000
Total General Fund Expenditures	\$ 141,146,012	\$ 140,844,234

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



FY24 Budget by Object and Function

		Certificated Salaries	Non- Certificated Salaries	Benefits	Professional Technical	Travel	Utilities	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Fund Transfer	Total
Instruction	Sum of Amount	30,214,390	2,098,493	18,247,766	584,000	122,857	270,005	254,497	2,984,486	167,943	949,877		55,894,314
	% of Object	61.47%	10.89%	41.49%	30.63%	19.85%	3.96%	1.91%	72.04%	-220.68%	94.86%		39.69%
	% of Function	54.06%	3.75%	32.65%	1.04%	0.22%	0.48%	0.46%	5.34%	0.30%	1.70%		100.00%
Special Education Instruction	Sum of Amount	7,993,542	4,968,322	9,927,198	343,894	39,287		3,200	174,927	31,000	10,000		23,491,370
	% of Object	16.26%	25.78%	22.57%	18.04%	6.35%		0.02%	4.22%	-40.73%	1.00%		16.68%
	% of Function	34.03%	21.15%	42.26%	1.46%	0.17%		0.01%	0.74%	0.13%	0.04%		100.00%
Special Education Support Services - Student	Sum of Amount	2,577,332	530,617	1,977,582	438,400	91,635	5,000	3,575	62,505	13,440			5,700,086
	% of Object	5.24%	2.75%	4.50%	22.99%	14.81%	0.07%	0.03%	1.51%	-17.66%			4.05%
	% of Function	45.22%	9.31%	34.69%	7.69%	1.61%	0.09%	0.06%	1.10%	0.24%			100.00%
Support Services Student	Sum of Amount	1,120,831	1,639,904	1,988,794		73,980	803	6,700	58,276	6,500			4,895,788
	% of Object	2.28%	8.51%	4.52%		11.95%	0.01%	0.05%	1.41%	-8.54%			3.48%
	% of Function	22.89%	33.50%	40.62%		1.51%	0.02%	0.14%	1.19%	0.13%			100.00%
Support Services Instruction	Sum of Amount	1,164,759	589,587	1,332,322	28,000	40,879	10,366	8,970	235,065	17,195			3,427,143
	% of Object	2.37%	3.06%	3.03%	1.47%	6.61%	0.15%	0.07%	5.67%	-22.59%			2.43%
	% of Function	33.99%	17.20%	38.88%	0.82%	1.19%	0.30%	0.26%	6.86%	0.50%			100.00%
School Administration	Sum of Amount	4,472,606	13,539	2,165,970		81,755			9,900	25,452			6,769,222
	% of Object	9.10%	0.07%	4.92%		13.21%			0.24%	-33.44%			4.81%
	% of Function	66.07%	0.20%	32.00%		1.21%			0.15%	0.38%			100.00%
School Administration Support Services	Sum of Amount		2,350,011	2,579,348		1,800	668,600	250	40,039	21,400			5,661,448
	% of Object		12.19%	5.86%		0.29%	9.81%	0.00%	0.97%	-28.12%			4.02%
	% of Function		41.51%	45.56%		0.03%	11.81%	0.00%	0.71%	0.38%			100.00%
District Administration	Sum of Amount	353,609	180,804	263,260	175,000	78,195	18,700	45,400	49,700	33,408			1,198,076
	% of Object	0.72%	0.94%	0.60%	9.18%	12.64%	0.27%	0.34%	1.20%	-43.90%			0.85%
	% of Function	29.51%	15.09%	21.97%	14.61%	6.53%	1.56%	3.79%	4.15%	2.79%			100.00%
District Administration Support Services	Sum of Amount	298,857	3,116,561	1,972,270	337,500	71,827	27,952	1,812,544	230,659	-442,580	39,500		7,465,090
	% of Object	0.61%	16.17%	4.48%	17.70%	11.61%	0.41%	13.59%	5.57%	581.55%	3.94%		5.30%
	% of Function	4.00%	41.75%	26.42%	4.52%	0.96%	0.37%	24.28%	3.09%	-5.93%	0.53%		100.00%
Operations and Maintenance of Plant	Sum of Amount		3,358,284	3,205,222		8,650	5,810,868	11,163,262	293,062		2,000		23,841,348
	% of Object		17.43%	7.29%		1.40%	85.30%	83.72%	7.07%	0.00%	0.20%		16.93%
	% of Function		14.09%	13.44%		0.04%	24.37%	46.82%	1.23%	0.00%	0.01%		100.00%
Student Activities	Sum of Amount	955,901	426,347	325,630		8,000		35,000	4,333	50,138			1,805,349
	% of Object	1.94%	2.21%	0.74%		1.29%		0.26%	0.10%	-65.88%			1.28%
	% of Function	52.95%	23.62%	18.04%		0.44%		1.94%	0.24%	2.78%			100.00%
Fund Transfers	Sum of Amount											695,000	695,000
	% of Object											100.00%	0.49%
	% of Function											100.00%	100.00%
Total Sum of Amount		49,151,827	19,272,469	43,985,362	1,906,794	618,865	6,812,294	13,333,398	4,142,952	-76,104	1,001,377	695,000	140,844,234
Total % of Object		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
% of Total Budget		34.90%	13.68%	31.23%	1.35%	0.44%	4.84%	9.47%	2.94%	-0.05%	0.71%	0.49%	100.00%

Major Goals and Objectives

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

Board of Education Goals

Board goals for FY24 were set at the July 10, 2023 board meeting. Board goals for FY24 are:

- 1) Ensure Safety and Wellbeing of Students
- 2) Engage with the Public
- 3) Advocate Proactively for Predictable, Sustainable and Adequate Funding

District Goals

2022-2027 KPBSD Strategic Plan

Mission: Supporting students in life success.

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

Core Values:

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

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

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

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

Priorities:

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

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

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

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

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

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

	Actual FTE FY23	Projected FTE FY24	Difference
Regular Instruction	473.25	478.10	4.85
Special Education - Instruction	228.49	233.31	4.82
Special Education Support Services - Students	41.61	37.88	-3.73
Support Services - Students	49.28	49.08	-0.20
Support Services - Instruction	22.07	22.69	0.62
School Administration	36.40	36.70	0.30
School Administration Support Services	80.05	84.86	4.81
District Administration	4.00	3.00	-1.00
District Administration Support Services	16.50	14.00	-2.50
Operations and Maintenance of Plant	73.20	73.07	-0.13
Student Activities	2.00	2.00	0.00
	<u>1026.85</u>	<u>1034.69</u>	<u>7.84</u>

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

Financial Component

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

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

Alaska Statute 14.14.060 states a Borough can establish a centralized treasury and is responsible for major rehabilitation, construction, and major repair of school buildings. The Kenai Peninsula Borough provides for new and capital construction, debt service, centralized treasury, building maintenance, and the cost of property and fire insurance for school facilities. All physical plant, bonded debt, capital improvement funds, tax levies, tax collection, maintenance of buildings, and insurance of buildings are accounted for by the Kenai Peninsula Borough and are reflected in their budget. As of June 30, 2023, the Borough recorded \$51,845,000 in outstanding general obligation school debt.

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

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

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Budget	FY25 Estimate	FY26 Estimate	FY27 Estimate
Governmental Fund Revenues								
General Fund Revenues	\$ 146,618,608	\$ 137,853,444	\$ 135,260,138	\$ 138,279,075	\$ 137,935,408	\$ 137,935,408	\$ 137,935,408	\$ 137,935,408
Food Service Fund Revenues	3,060,187	2,811,850	4,996,106	3,429,904	3,554,950	3,554,950	3,554,950	3,554,950
Student Transportation Fund Revenues	7,801,442	6,078,294	7,206,772	7,385,941	7,492,521	7,492,521	7,492,521	7,492,521
Governmental Fund Revenues	<u>\$ 157,480,237</u>	<u>\$ 146,743,588</u>	<u>\$ 147,463,016</u>	<u>\$ 149,094,920</u>	<u>\$ 148,982,879</u>	<u>\$ 148,982,879</u>	<u>\$ 148,982,879</u>	<u>\$ 148,982,879</u>
Governmental Fund Expenditures								
General Fund Expenditures	\$ 142,248,037	\$ 141,182,474	\$ 135,012,486	\$ 141,146,012	\$ 137,240,408	\$ 139,985,216	\$ 142,784,920	\$ 145,640,619
Food Service Fund Expenditures	3,913,508	3,325,545	3,748,944	3,986,102	4,075,333	4,075,333	4,075,333	4,075,333
Student Transportation Fund Expenditures	7,985,095	6,435,934	8,277,034	7,935,941	8,042,521	8,042,521	8,042,521	8,042,521
Total Governmental Fund Expenditures	<u>\$ 154,146,640</u>	<u>\$ 150,943,953</u>	<u>\$ 147,038,464</u>	<u>\$ 153,068,055</u>	<u>\$ 149,358,262</u>	<u>\$ 152,103,070</u>	<u>\$ 154,902,774</u>	<u>\$ 157,758,473</u>
General Fund Revenues Over (Under) Expenditures	4,370,571	(3,329,030)	247,652	(2,866,937)	695,000	(2,049,808)	(4,849,512)	(7,705,211)
Transfers Out	(864,420)	(695,000)	(695,000)	(695,000)	(695,000)	(695,000)	(695,000)	(695,000)
Net Change in Fund Balance	<u>3,506,151</u>	<u>(4,024,030)</u>	<u>(447,348)</u>	<u>(3,561,937)</u>	<u>0</u>	<u>(2,744,808)</u>	<u>(5,544,512)</u>	<u>(8,400,211)</u>
General Fund Balance, Beginning of Year	16,341,780	19,847,931	15,823,901	15,376,553	11,814,616	11,814,616	9,069,808	3,525,296
General Fund Balance, End of Year	<u>\$ 19,847,931</u>	<u>\$ 15,823,901</u>	<u>\$ 15,376,553</u>	<u>\$ 11,814,616</u>	<u>\$ 11,814,616</u>	<u>\$ 9,069,808</u>	<u>\$ 3,525,296</u>	<u>\$ (4,874,915)</u>
Special Revenue Fund Revenues Over (Under) Expenditures	(1,036,974)	(871,335)	176,900	(1,106,198)	(1,070,383)	(1,070,383)	(1,070,383)	(1,070,383)
Transfers in	864,420	695,000	695,000	550,000	550,000	550,000	550,000	550,000
Net Change in Fund Balance	<u>(172,554)</u>	<u>(176,335)</u>	<u>871,900</u>	<u>(556,198)</u>	<u>(520,383)</u>	<u>(520,383)</u>	<u>(520,383)</u>	<u>(520,383)</u>
Special Revenue Fund Balance, Beginning of Year	2,460,498	2,287,944	2,111,609	2,983,509	2,427,311	1,906,928	1,386,545	866,162
Special Revenue Fund Balance, End of Year	<u>\$ 2,287,944</u>	<u>\$ 2,111,609</u>	<u>\$ 2,983,509</u>	<u>\$ 2,427,311</u>	<u>\$ 1,906,928</u>	<u>\$ 1,386,545</u>	<u>\$ 866,162</u>	<u>\$ 345,779</u>
Total Governmental Fund Balance, Beginning of Year	18,802,278	22,135,875	17,935,510	18,360,062	14,241,927	13,721,544	10,456,353	4,391,458
Total Governmental Fund Balance, End of Year	<u>\$ 22,135,875</u>	<u>\$ 17,935,510</u>	<u>\$ 18,360,062</u>	<u>\$ 14,241,927</u>	<u>\$ 13,721,544</u>	<u>\$ 10,456,353</u>	<u>\$ 4,391,458</u>	<u>\$ (4,529,136)</u>

Assumptions:

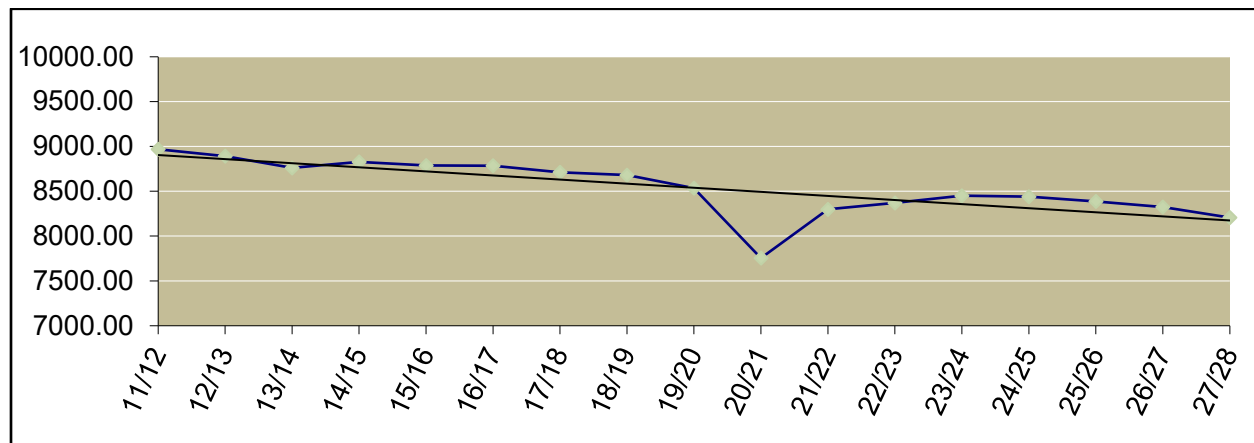
- FY25, FY26 and FY27 based on no change in assessed valuation or other General Fund revenues (except for state funding, due to enrollment)
- FY25, FY26 and FY27 Pupil Transportation Fund and Other Governmental Funds estimates assume revenues offset expenditures each year

Informational Component

FY12-FY23 OASIS Enrollment History and FY24-FY28 Future Projections

YEAR	PRE-K	K	1	2	3	4	5	6	7	8	9	10	11	12	Enroll	GROWTH
11/12	27.57	663.65	653.35	664.45	658.70	655.60	672.35	634.32	708.19	693.46	726.80	685.81	703.10	822.22	8969.57	-0.61%
12/13	22.99	691.25	661.95	651.30	688.10	687.15	660.45	674.45	630.95	722.45	701.35	731.90	664.75	703.02	8892.06	-0.86%
13/14	21.92	691.15	667.15	659.80	644.10	661.80	669.95	650.05	671.19	636.41	696.30	682.86	731.84	676.00	8760.52	-1.48%
14/15	21.92	698.29	691.70	675.45	664.16	642.55	678.01	693.20	654.60	682.01	639.16	685.71	669.90	731.21	8827.87	0.77%
15/16	28.13	662.45	696.85	688.74	688.70	673.60	655.20	680.01	676.50	667.00	674.75	624.76	681.65	689.26	8787.60	-0.46%
16/17	26.91	669.04	680.74	706.70	681.60	691.20	683.80	666.40	679.24	680.09	659.65	660.35	611.06	688.05	8784.83	-0.03%
17/18	35.35	688.50	656.85	670.20	688.90	691.95	692.58	698.50	648.00	662.25	663.75	657.45	646.55	610.90	8711.73	-0.83%
18/19	28.35	635.63	689.31	642.40	691.80	705.80	677.25	700.81	674.69	641.22	643.60	666.65	653.13	629.64	8680.28	-0.36%
19/20	29.26	632.45	614.10	672.60	640.50	677.90	712.65	668.05	680.80	667.30	630.80	626.55	658.20	623.88	8535.04	-1.67%
20/21	17.95	582.90	552.40	546.60	593.71	566.70	608.30	665.10	589.80	641.20	653.05	591.70	569.73	576.77	7755.91	-9.13%
21/22	18.29	625.15	623.70	607.85	611.50	658.60	628.25	663.00	702.05	639.45	659.70	678.36	589.76	592.81	8298.47	-2.77%
22/23	20.80	570.60	659.15	635.40	611.40	614.70	664.00	656.15	665.65	711.46	661.48	662.85	645.28	590.64	8369.56	0.86%
23/24	0.00	602.00	586.00	670.00	639.00	619.00	621.00	672.00	675.00	667.00	703.00	667.00	668.00	661.00	8450.00	0.96%
24/25	0.00	602.00	610.00	587.00	669.00	638.00	605.00	623.00	686.00	676.00	663.00	707.00	681.00	692.00	8439.00	-0.13%
25/26	0.00	594.00	610.00	610.00	586.00	668.00	624.00	605.00	637.00	687.00	673.00	667.00	721.00	705.00	8387.00	-0.62%
26/27	0.00	600.00	602.00	610.00	609.00	585.00	654.00	622.00	619.00	638.00	682.00	677.00	681.00	745.00	8324.00	-0.75%
27/28	0.00	601.00	608.00	602.00	609.00	608.00	571.00	647.00	636.00	620.00	622.00	686.00	691.00	705.00	8206.00	-1.42%

District annual enrollment change: FY12 through FY28



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

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

Capital Projects

The Borough has always provided exemplary care for facilities in the School District. This year is no exception. In addition to the bond revenue, the Borough has committed approximately \$4.0 million in additional maintenance support for the school district for FY24. Many of these upgrades will have a positive impact in operational efficiency and are expected to result in utility cost savings.

Area-wide asbestos abatement	\$200,000
Area-wide asphalt, sidewalk, and curb repair	720,000
Area-wide drainage and interior renovations	570,000
Area-wide electrical and lighting upgrades	125,000
Area-wide building envelope upgrade/replacement	50,000
Area-wide flooring replacement upgrades	225,000
Area-wide generator and associated hardware upgrades	150,000
Area-wide HVAC/DDC upgrades and repairs	1,125,000
Area-wide locker upgrades	150,000
Area-wide playground upgrades	75,000
Area-wide pool repairs and upgrades	30,000
Area-wide roof repair/replace	75,000
Area-wide security and safety improvements	250,000
Area-wide water quality improvements	30,000
Vehicles and boom truck	<u>245,000</u>
Total	<u>\$4,020,000</u>

The Kenai Peninsula Borough (KPB) is responsible, with input from the Board of Education, for the Capital budget.

Tax Base and Rate History

The Borough Code of Ordinances, section 5.12.010 (A), establishes a maximum 8.00 mill tax levy for operations of the Borough general government, including the local effort for education. The maximum is increased for the tax equivalent of the local payment for voter-approved debt. Fluctuations in the assessed value will affect the tax rate equivalents of any debt payments. The maximum mill rate that could be levied for FY24 is 8.69 mills. The General Fund property tax rate for FY24 is at 4.30 mills. The Borough has responsibility for the levy and collection of taxes to support the subordinate entities. The net effect for a taxpayer with a \$100,000 home and a 4.30 mill tax rate is a \$430 annual contribution for the combined operation of the Borough government and the School District.

Tax Levies and Collections

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

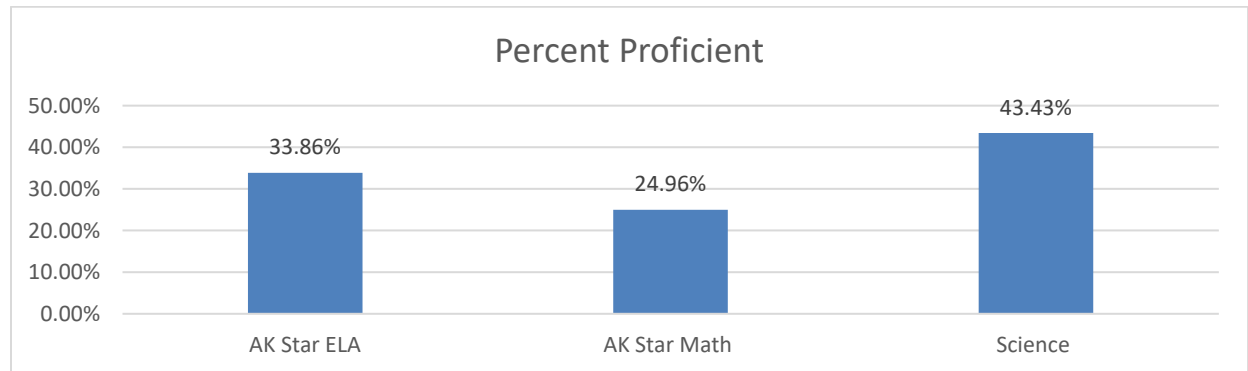
Fiscal Year	<u>Collected in the Fiscal Year of the Levy</u>			Collections in Subsequent Years	<u>Total Collections to Date</u>	
	Total Tax Levy for Fiscal Year	Amount	Percentage of Levy		Amount	Percentage of Levy
2012-13	30,823,497	30,382,636	98.570%	432,510	30,815,146	99.973%
2013-14	31,750,392	31,332,596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

This information was obtained from the Kenai Peninsula Borough.

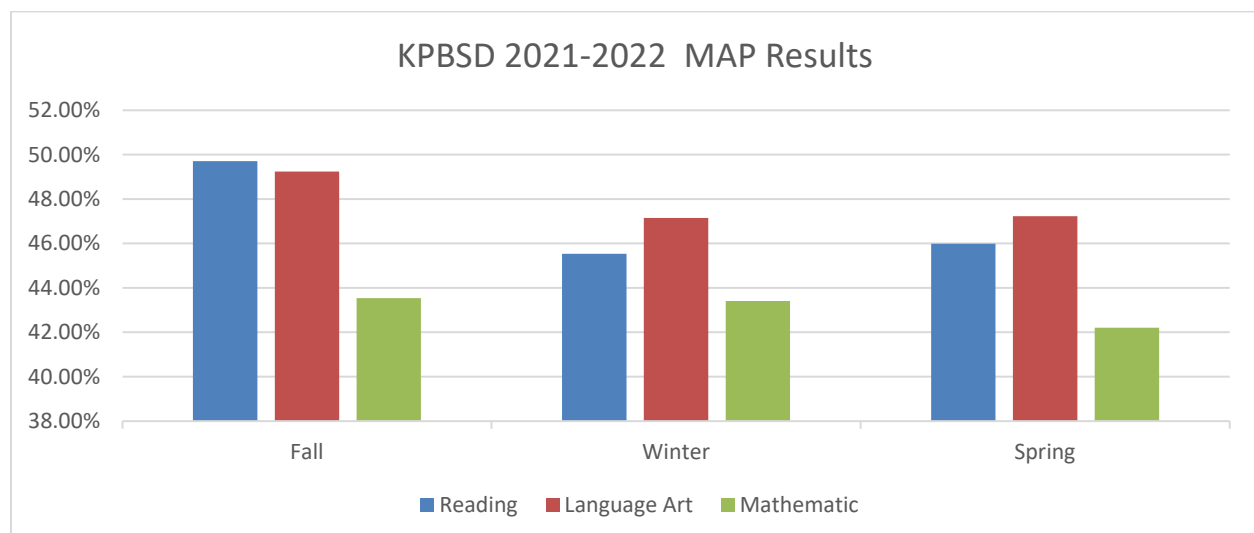
Performance Results

Alaska's New Balanced Assessment System - The State of Alaska partnered with NWEA to create Alaska's new summative assessment system called AK STAR. Students in grades 3-9 completed the AK STAR summative assessment once in the spring of 2022. Students also took assessments created by NWEA three times per year for KPBSD's district benchmarks called NWEA MAP Growth. Students in grades 3-10 took these assessments in the fall, winter, and spring.

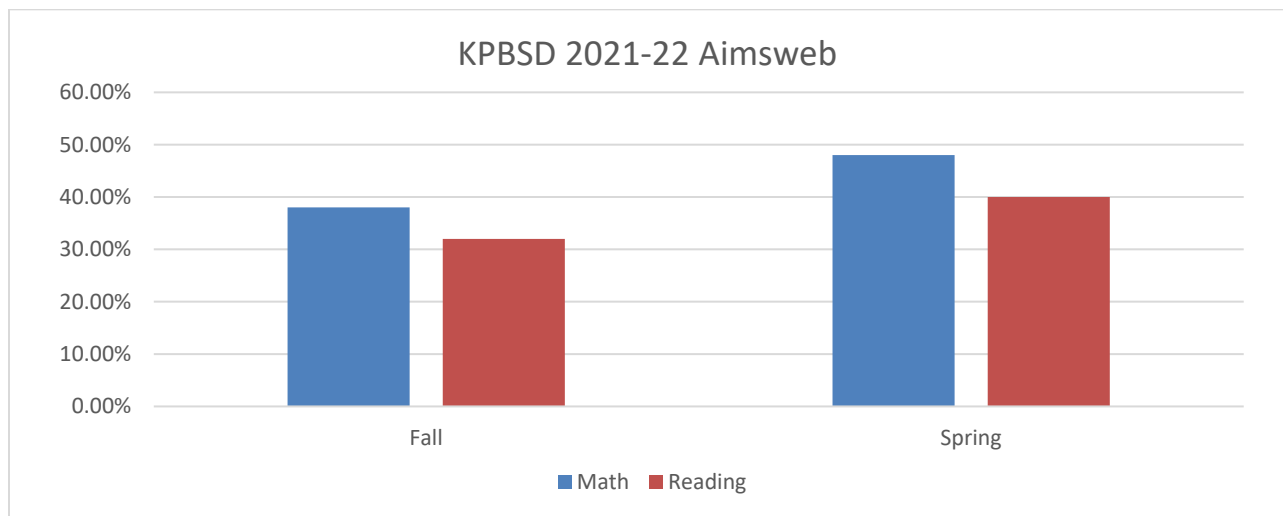
NWEA MAP Growth is a norm-referenced assessment that shows what students are ready to learn next in reading, language usage, and math, and it measures students' growth over time. The assessments are independent of students' assigned grade level and are item adaptive. This means that students could see assessment questions that are above or below their assigned grade level dependent on how they answer the previous question. The results of the assessment not only display the students' zone of proximal development, but also provide a conditional growth percentile and a national percentile ranking which allows for comparison between Alaska's students and the rest of America.



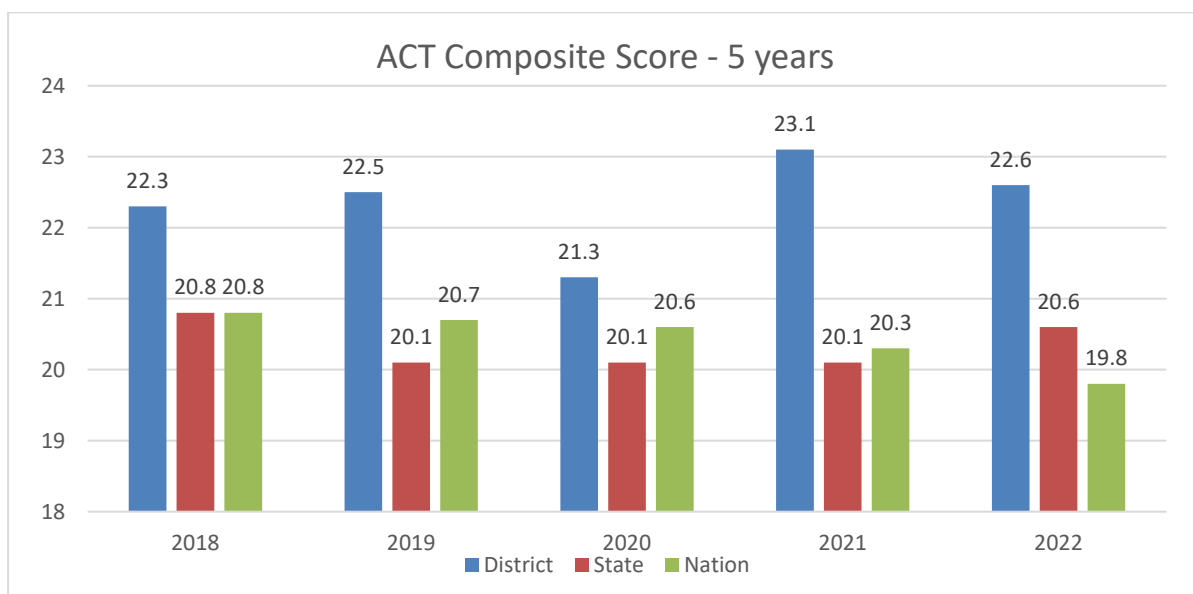
Measure of Academic Progress (MAP) - is a nationally normed online computer-adaptive assessment. Students in grades 3-10 are assessed three times a year in Reading, Mathematics, and Language Arts. The assessment provides for more accurate student placement, diagnosis of instructional needs and measurement of student gains across reporting periods (Fall, Winter, Spring).



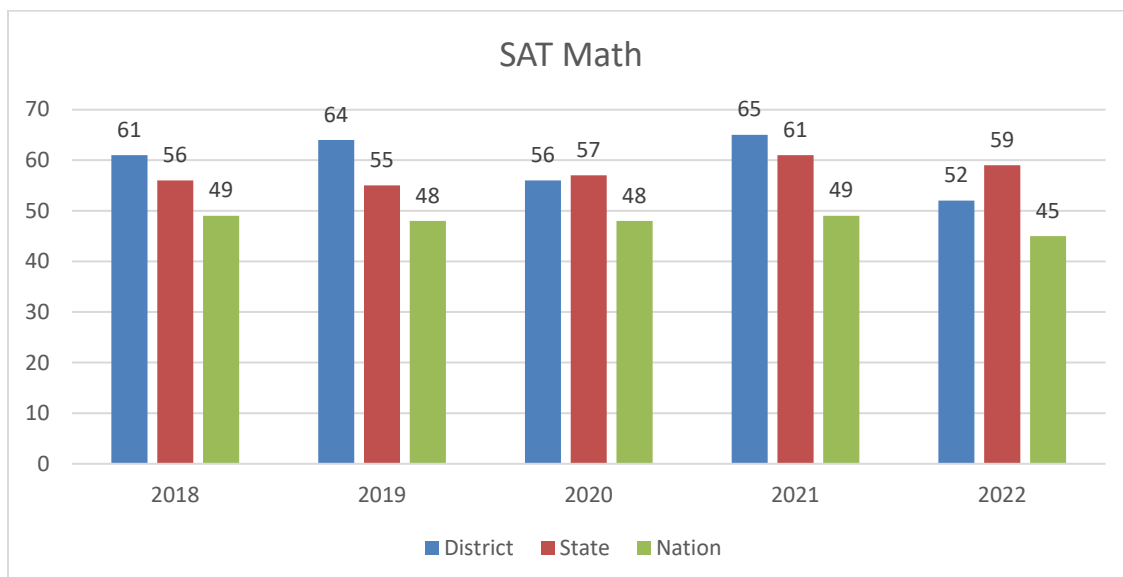
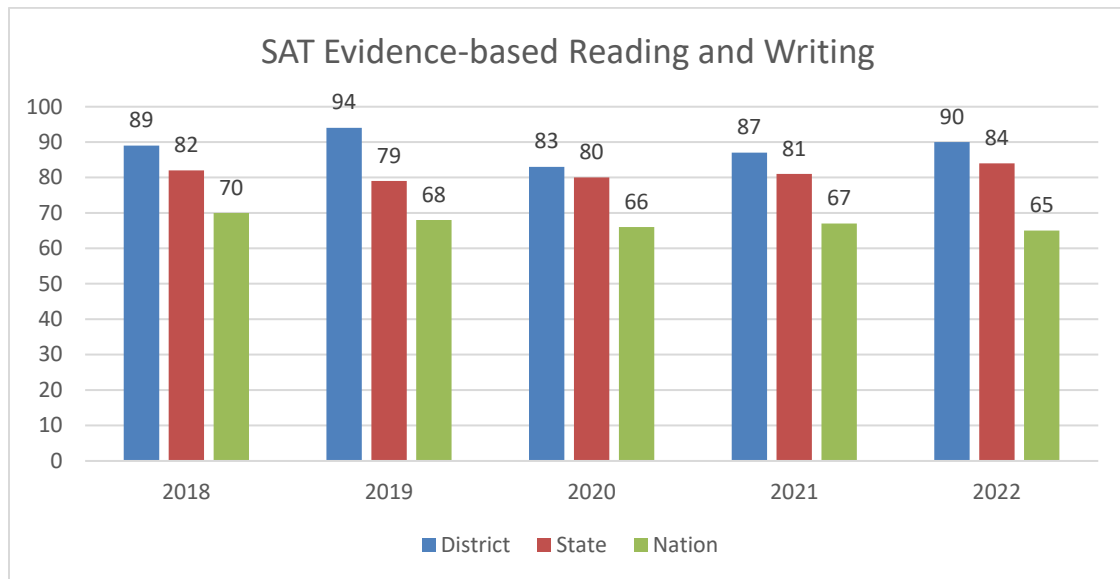
Aimsweb is a series of curriculum-based measurements (CBMs), used for universal screening three times a year and progress monitoring when needed in grades K-5. This form of brief assessment measures overall performance of key foundational skills at each grade level to provide an accurate prediction of reading and math achievement. KPBSD assesses early literacy and math skills (grades K-2), reading fluency (grades 2-5), computational fluency, number sense, and a math standards-based assessment (grade 2). Assessments are given in the fall, winter & spring. Students who fall below the 25th percentile are then progress monitored between testing windows to assist educators with differentiation and intervention decisions.



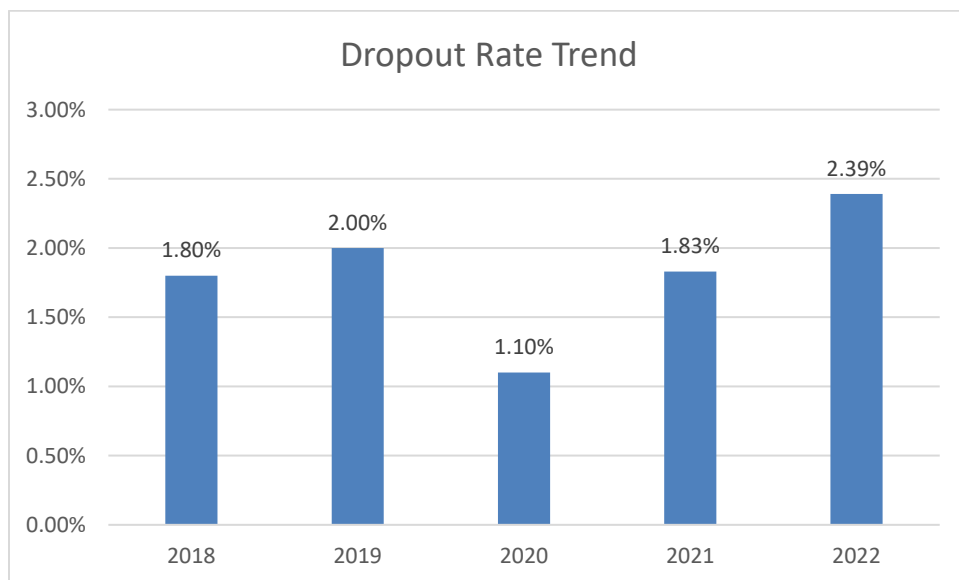
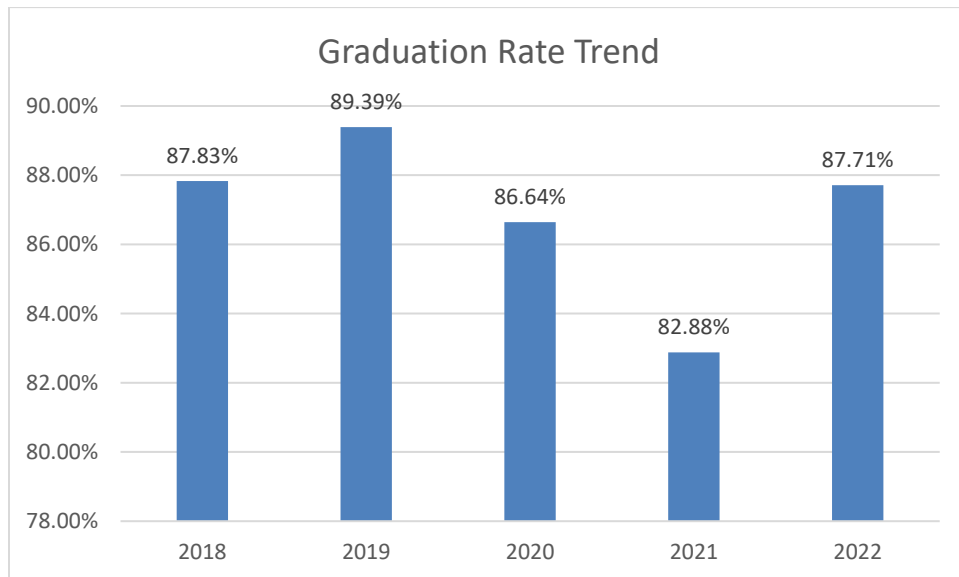
The ACT® test measures high school students' general educational development and predicts their ability to complete college-level work. The multiple-choice tests cover four skill areas: English, mathematics, reading, and science. The writing test, which is optional, measures skill in planning and writing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



The SAT is a standardized assessment of the critical reading, mathematical reasoning, and writing skill students have developed over time and that they need to be successful in college. While high school grades are a very useful indicator of how students will perform in college, there is great variation in grading standards and course rigor within and across high schools.



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



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

Future Year's General Fund Projections

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

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

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

- 1) The revenues of the District are based upon the School Board approved enrollment forecasts representing basically flat enrollment at most schools.
- 2) No change in the Borough assessments (upon which the local contribution is calculated).
- 3) Borough contribution of the level funded for FY25 of \$54,753,114.
- 4) No Changes to the State Foundation Formula.

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

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

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

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Budget	FY25 Projected	FY26 Projected	FY27 Projected
Twenty Day Enrollment	8,535.05	7,755.91	8,298.47	8,369.59	8,450.00	8,439.00	8,387.00	8,324.00
Base Student Allocation Per Pupil (AS 14.17.470)	\$5,930	\$5,930	\$5,930	\$5,930	\$5,960	\$5,960	\$5,960	\$5,960
Enrollment in <u>adjusted</u> ADM	17,804.41	17,959.89	17,433.23	17,345.79	17,225.13	17,719.04	17,719.04	17,719.04
BASIC NEED	\$105,580,151	\$104,351,100	\$103,379,054	\$102,860,535	\$102,661,775	\$105,605,478	\$105,605,478	\$105,605,478
Kenai Peninsula Borough Assessed Value (State Full and True Value)	\$10,686,886,404	\$10,690,439,310	\$11,247,287,861	\$10,915,540,863	\$11,727,364,956	\$11,727,364,956	\$11,727,364,956	\$11,727,364,956
Minimum Required Local Contr (2.65 mills * Assessed Value)	\$28,320,249	\$28,329,664	\$29,805,313	\$28,926,183	\$31,077,517	\$31,077,517	\$31,077,517	\$31,077,517
Impact Aid	-	-	-	-	-	-	-	-
State Funding Share (Basic Need - Local Required Contribution - Impact Aid)	\$77,259,902	\$76,021,436	\$73,573,741	\$73,934,352	\$71,584,258	\$74,527,961	\$74,527,961	\$74,527,961
Maximum Allowable Local Contribution (Minimum Contr + 23% of Basic Need)	\$51,716,191	\$52,395,174	\$53,646,650	\$53,448,607	\$54,753,114	\$54,753,114	\$54,753,114	\$54,753,114

Revenues

Local Contribution	\$ 52,489,253	\$ 47,888,909	\$ 48,000,000	\$ 52,564,284	\$ 54,753,114	\$ 54,753,114	\$ 54,753,114	\$ 54,753,114
Other Local Revenue	228,456	219,326	271,651	180,000	180,000	180,000	180,000	180,000
E-Rate	648,931	485,143	596,219	700,000	700,000	700,000	700,000	700,000
Interest	1,203,960	78,281	(755,921)	300,000	300,000	300,000	300,000	300,000
State Contribution (Foundation Funding)	80,879,179	78,164,948	73,573,326	73,933,936	71,584,258	74,527,961	74,527,961	74,527,961
State Contribution (Supplemental Funding)	-	-	29,652	3,844,884	5,856,544	-	-	-
Quality Schools/Learning Opportunity Grants	286,749	281,762	279,348	277,949	275,602	275,602	275,602	275,602
On Behalf TRS Relief Payment	9,174,109	8,773,802	9,329,203	5,963,728	6,490,123	6,490,123	6,490,123	6,490,123
On Behalf PERS Relief Payment	1,561,023	1,961,273	1,936,660	514,294	642,776	642,776	642,776	642,776
Federal Contribution	146,948	-	-	-	-	-	-	-
Federal-Through the State and other local intermediaries	-	-	2,000,000	-	-	-	-	-
	\$ 146,618,608	\$ 137,853,444	\$ 135,260,138	\$ 138,279,075	\$ 140,782,417	\$ 137,869,576	\$ 137,869,576	\$ 137,869,576

Expenditures

Instruction	\$ 63,157,217	\$ 63,058,953	\$ 58,194,099	\$ 61,832,282	\$ 55,894,314	\$ 57,012,200	\$ 58,152,444	\$ 59,315,493
Special Education - Instruction	21,164,305	21,685,009	21,211,388	21,149,106	23,491,370	23,961,197	24,440,421	24,929,230
Special Education Support Services - Student	6,110,763	6,181,743	6,444,932	6,167,627	5,700,086	5,814,088	5,930,369	6,048,977
Support Services - Student	4,801,293	4,552,799	3,423,674	4,079,964	4,895,788	4,993,704	5,093,578	5,195,449
Support Services - Instruction	3,634,751	3,508,325	2,559,175	2,663,977	3,427,143	3,495,686	3,565,600	3,636,912
School Administration	6,675,931	6,550,269	6,814,746	6,584,288	6,769,222	6,904,606	7,042,699	7,183,553
School Administration Support Services	5,156,499	5,178,368	5,291,429	5,937,501	5,661,448	5,774,677	5,890,170	6,007,974
District Administration	1,277,546	1,456,814	1,679,248	1,230,537	1,198,076	1,222,038	1,246,478	1,271,408
District Administration Support Services	6,928,112	6,447,526	5,964,530	6,888,089	7,465,090	7,614,392	7,766,680	7,922,013
Operation and Maintenance of Plant	21,746,782	21,001,746	21,750,919	22,088,181	23,841,348	24,318,175	24,804,538	25,300,629
Student Activities	1,594,838	1,560,921	1,678,346	1,794,460	1,805,349	1,841,456	1,878,285	1,915,851
Transfers to Other Funds	864,420	695,000	695,000	695,000	695,000	708,900	723,078	737,540
	\$ 143,112,457	\$ 141,877,473	\$ 135,707,486	\$ 141,111,012	\$ 140,844,234	\$ 143,661,119	\$ 146,534,341	\$ 149,465,028

Revenues Over (Under) Expenditures	3,506,151	(4,024,029)	(447,348)	(2,831,937)	(61,817)	(5,791,543)	(8,664,765)	(11,595,452)
Fund Balance, Beginning of Year	16,341,779	19,847,930	15,823,901	15,376,553	12,544,616	12,482,799	6,691,256	(1,973,509)
Fund Balance, End of Year	19,847,930	15,823,901	15,376,553	12,544,616	12,482,799	6,691,256	(1,973,509)	(13,568,961)

Assumptions:

- FY25, FY26 and FY27 based on no change in assessed valuation or other revenues (except due to enrollment for state funding)
- FY25, FY26 and FY27 expenditures based on 2% increase each year

Acknowledgments

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

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

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

Respectfully submitted,

Mr. Clayton Holland
Superintendent

Ms. Elizabeth Hayes
Director of Finance



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2022-2023.

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

A handwritten signature in black ink, reading 'John Hutchison'.

John Hutchison
President

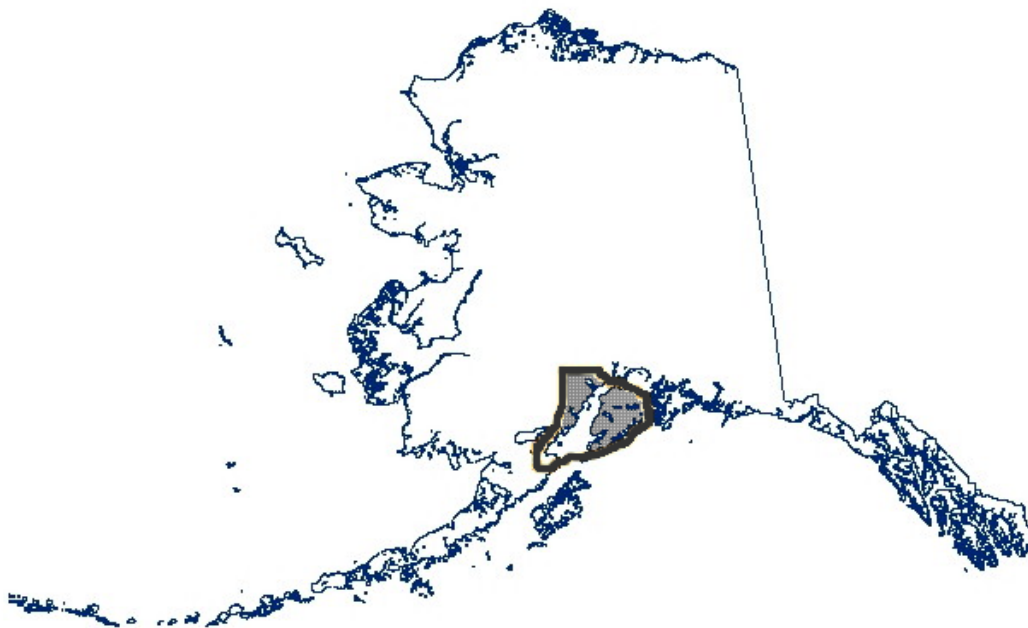
A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT

ORGANIZATIONAL SECTION



ORGANIZATIONAL SECTION

Organizational Section

Borough and School District Relationship

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

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

Mission Statement

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

The District encompasses the same geographic territory as the borough and is roughly 25,600 square miles in size. There are 42 schools; estimated enrollment for FY24 is 8,450 students, operated in 21 communities ranging in size from approximately 10 students to some with more than 500. The District is a microcosm representing the state of Alaska. Our communities are culturally diverse, including three Native communities, and four Russian-speaking communities. We have urban schools as well as remote, with some locations accessible only by air or boat. Schools on the peninsula can be found in almost any conceivable formation serving pre-kindergarten through 12th grades.

Major Goals and Objectives

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

Board of Education 2023 - 2024

Ms. Debbie Cary, President
Mr. John Kelly, Vice President
Mr. Jason Tauriainen, Clerk
Ms. Penny Vadla, Treasurer
Ms. Beverley Romanin, Member
Mr. Tim Daugharty, Member
Ms. Virginia Morgan, Member
Mr. Matt Morse, Member
Ms. Patti Truesdell, Member
Vacant , Student Representative

Board of Education Goals

Board goals for FY24 were set at the July 10, 2023 board meeting. Board goals for FY24 are:

- 1) Ensure Safety and Wellbeing of Students
- 2) Engage with the Public
- 3) Advocate Proactively for Predictable, Sustainable and Adequate Funding

District Goals

2022-2027 KPBSD Strategic Plan

Mission: Supporting students in life success.

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

Core Values:

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

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

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

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

Priorities:

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

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

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

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

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

Allocation of Resources to Achieve Goals and Objectives

Mission: Supporting students in life success.

The District allocates 71%, or \$100 million of the \$140 million operating funds budget to instructional program expenses.

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

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

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

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

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

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

District Administration and Management

District Administration 2023 - 2024

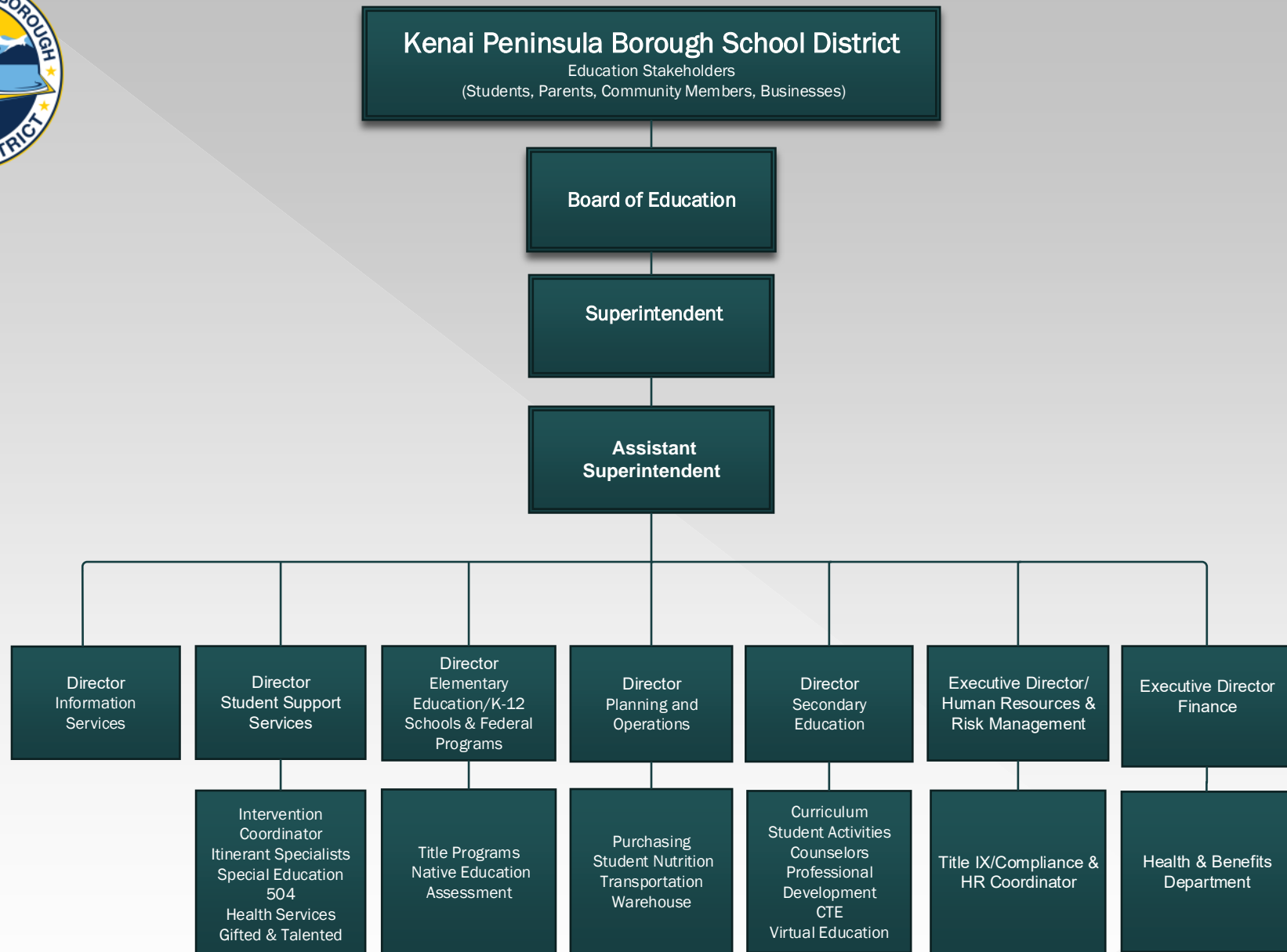
Mr. Clayton Holland, Superintendent
Ms. Kari Dendurent, Assistant Superintendent, Instruction
Mr. Nate Crabtree, Director of Human Resources
Ms. Theresa Manning, Director of Student Support Services
Mr. Eric Pederson, Director of Elementary Education
Mr. Tony Graham, Director of Secondary Education
Ms.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

School Administration and Management

School Administrators 2023-2024

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

2023-2024 Organizational Chart



Budget Administration and Management

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

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

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

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

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

Classification of Funds and Account Groups

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

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

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

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

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

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

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

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

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

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

Classification of Revenues and Expenditures

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

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

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

Required functions in the General Fund are:

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

Budget Supervision and Oversight

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

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

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

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

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

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

Budget Process

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

The planning and preparation phases began with building administrators submitting their enrollment forecasts in October 2022 for the FY24 school year. At the same time, district administration also prepared enrollment forecasts. A straight-line movement of students advancing in grade was used as the model for forecasting, along with input from principals and other local stakeholders to generate the estimate of 8,450 students enrolled for FY24. This student enrollment forecast, which is the basis for budget development, was presented to the School Board in December 2022. It is important to note that in October 2022, the district OASIS student count reported 8,369.56 students enrolled, which was under the projection for FY23 of 8,429. The decrease in FY23 brought the total loss in enrollment to over 2,007 students since FY98, from the district peak of 10,376.84 students. Enrollment is a significant factor in developing revenue projections for this and future budgets.

The review and adoption process started in November 2022. Community members, building administrators, District Office administrators, Borough Assembly members and School Board members provided input. The budget was analyzed and modified to address the needs of the District while balancing expenditures to available revenue. In February, budget presentation meetings were held in-person and via Zoom.

The initial budget was approved by the School Board on April 10, 2023. The Kenai Peninsula Borough School District, Board of Education, is required by Alaska law to adopt and submit an annual budget to the Kenai Peninsula Borough Assembly by May 1 of each year for approval by the Assembly. Within 30 days after receipt of the School District budget, the Borough Assembly must determine the total amount of funds to be made available from local sources for school purposes and must furnish the Board of Education with a statement of this amount. By May 31, the Assembly must appropriate the local share of funding. Any subsequent changes to the local effort portion of the School District budget must be authorized by the Borough Assembly.

Implementation of the budget is effective on July 1, 2023, marking the beginning of fiscal year 2024, which will run through June 30, 2024.

FY24 Preliminary Budget Development Calendar

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

1st - Board Meeting

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

12th - Board Meeting

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

3rd - Projected Enrollment Deadline for Schools
 3rd - Start of 20-Day OASIS Count
 3rd - Board Meeting
 4th - Board Work Session
 28th - End of 20-Day OASIS Count

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

5th - FY24 Projected Enrollment Report Due to DOEED
 7th - FY24 Staffing Projections and Site Budget Formulations Begin
 7th - Board Meeting
 11th - FY23 Average Daily Membership (ADM) report due.

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

5th - Board Meeting/Enrollment Information Reported to Board

January 2023						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

9th - Board Meeting/FY24 Preliminary Budget Information to Board
 10th - Board Worksession - FY24 Budget Discussion

February 2023						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

6th - Board Meeting
 14th - Public Budget Forum - Homer High School
 15th - Public Budget Forum - Kenai Central High School
 22nd - Public Budget Forum - Seward High School

March 2023						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

6th - School Board Meeting - FY24 Budget Recommendation

April 2023						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

3rd - School Board Meeting - Present FY24 Budget for Approval
 4th - Final KPBSD Budget Information to Borough Assembly

May 2023						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

1st - School Board Meeting
 *2nd - Ordinance Introduced at Borough Assembly (possible date)
 *16th - Borough Assembly Resolution (possible date)

June 2023						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

5th - School Board Meeting
 *6th - Borough Assembly Ordinance Vote (possible date)

*Tentative dates that are subject to change. The Borough Assembly sets their 2023 meeting dates late in the calendar year, so meeting dates for 2023 are not available at this time.

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

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

Revenue Budget

The revenue budget of \$140,782,417 based on the enrollment projection of 8,450. State funding through the foundation formula includes an increase to the Base Student Allocation (BSA) of \$30 for a BSA of \$5,960.

The Kenai Peninsula Borough funding, also known as local effort, brings the total local funding to \$54,753,114 for FY24. A portion of the local effort is provided as In-Kind Services in the amount of \$14,292,451.

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

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

Expenditure Budget

The expenditure budget of \$140,844,234 is based on the enrollment projection of 8,450 students and other consideration noted below.

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

The FY24 budget was developed based on the following significant elements:

- Change to salary and benefit budgeting process to account for more of the anticipated reductions from year to year due to hiring less experienced employees to replace retirees.
- Healthcare was calculated using the FY23 Health Plan rates + 5%.
- Salary and benefit accounts have been adjusted for staffing needed according to the enrollment projection. Employees have been stepped on the salary schedules and employer-paid benefits include 22% for PERS and 12.56% for TRS. Salary and benefit costs comprise just over 80% of this budget.
- The FY23 Budget reflects employer-paid amount per covered employee of \$29,363 for employees on the Health Plan. The Health Care Plan Committee, through the collective bargaining agreements, is tasked with overseeing cost containment of the health care program. Employer-paid health care benefits comprise approximately 16% of the budget and 20% of the total salary and benefit amount.

The Kenai Peninsula Borough School District Map

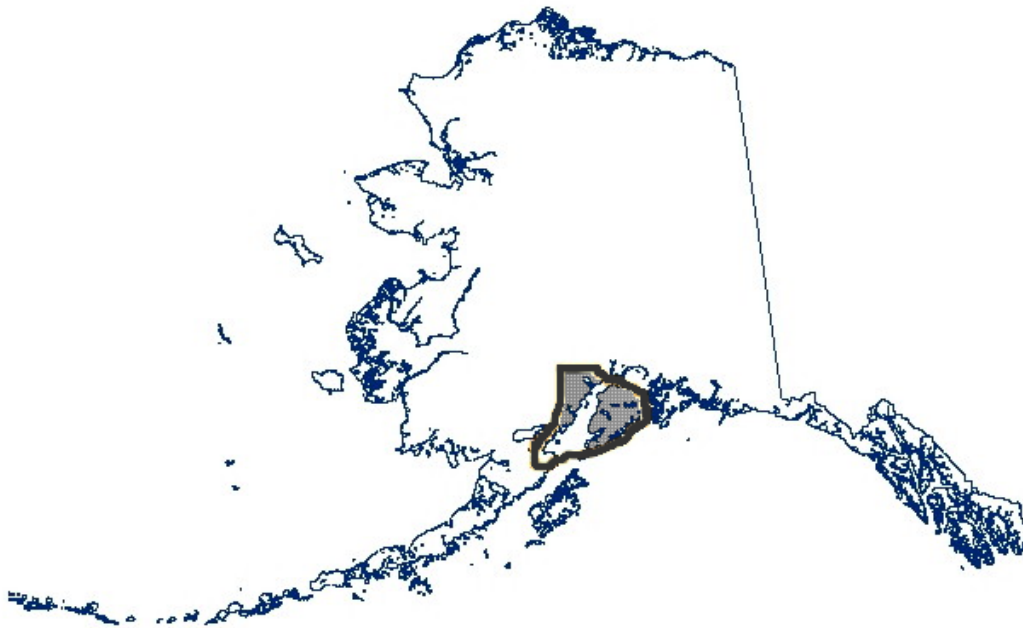


The Kenai Peninsula Borough School Board governs the Kenai Peninsula Borough School District and is comprised of nine members. The School Board generally meets at least once a month on Mondays, in the Assembly Chambers of the Borough Building located on Binkley Street in Soldotna, Alaska. The School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

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT

FINANCIAL
SECTION



FINANCIAL SECTION

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 – 2024 Budget**

Classification of Funds and Account Groups

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

Fund Accounting

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

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

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

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

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

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

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

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

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

Relationship with Kenai Peninsula Borough

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

Therefore, such physical plant, bonded debt, capital improvement funds, tax levies, tax collection, maintenance of buildings and insurance for buildings are accounted for by the Kenai Peninsula Borough and are reflected in their budget. Additional information about Capital spending and major projects can be found on page 240. The maintenance of buildings and insurance of buildings is also required by the State of Alaska to be shown in the School District report as "in-kind revenue and expenditures." These amounts are shown in the General Fund budget.

General Fund Revenues and Expenditures

Revenue Budget

The revenue budget of \$140,782,417 based on the enrollment projection of 8,450. State funding through the foundation formula includes an increase to the Base Student Allocation (BSA) of \$30 for a BSA of \$5,960.

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Fund Balance

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

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

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

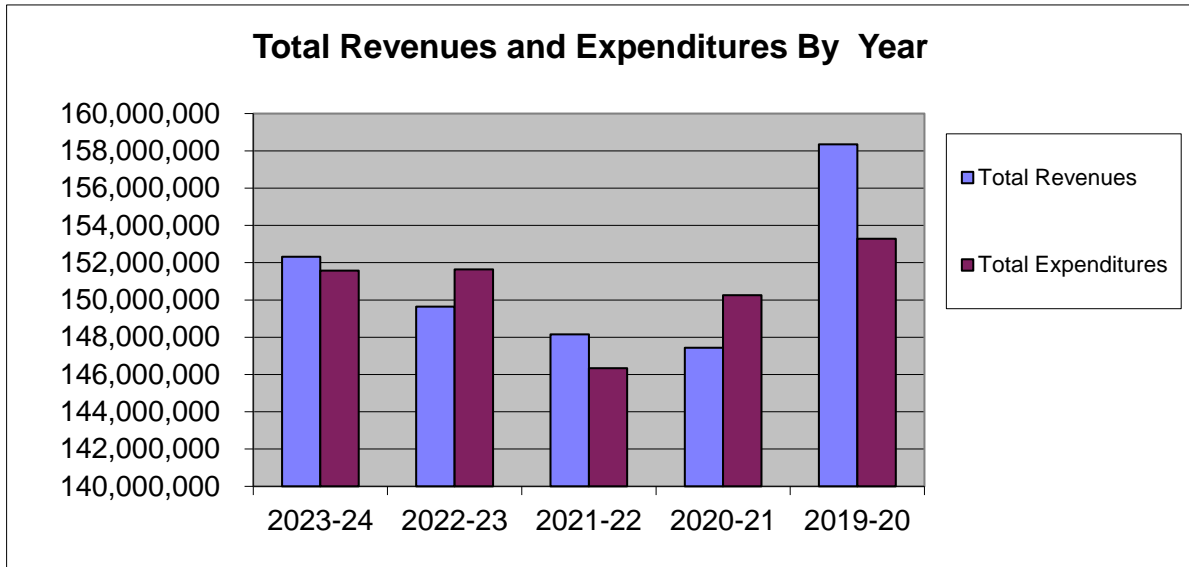
**Combined Budget Of Revenues Expenditures And
Changes In Fund Balance
All Funds
Fiscal Year 2023-24
With Comparative Totals for Prior Years**

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
Revenues:								
Intergovernmental - Local	\$ 52,489,253	\$ 47,888,909	\$ 48,000,000	\$ 52,564,284	\$ 54,753,114	\$ 54,753,114	\$ 54,753,114	\$ 54,753,114
Intergovernmental - State	99,702,502	93,148,988	92,354,961	91,920,732	92,341,824	89,504,808	89,518,962	89,473,467
Intergovernmental - Federal	2,644,290	4,870,138	6,974,372	2,754,904	2,813,997	2,867,277	2,921,622	2,977,055
Food sales	562,845	52,802	21,734	675,000	675,000	675,000	675,000	675,000
E-Rate	648,931	485,143	596,220	700,000	700,000	700,000	700,000	700,000
Interest	1,203,960	78,281	(755,921)	300,000	300,000	300,000	300,000	300,000
Other revenues	228,456	219,326	271,651	180,000	180,000	180,000	180,000	180,000
Total Revenues	157,480,237	146,743,587	147,463,017	149,094,920	151,763,935	148,980,199	149,048,698	149,058,636
Other financing sources:								
Operating transfers in	864,420	695,000	695,000	550,000	550,000	550,000	550,000	550,000
Total Revenues and Other Financing Sources	158,344,657	147,438,587	148,158,017	149,644,920	152,313,935	149,530,199	149,598,698	149,608,636
Expenditures:								
Certificated Salaries	49,588,031	50,226,533	47,589,098	47,797,895	49,151,827	50,134,864	51,137,561	52,160,312
Non-Certificated Salaries	18,092,539	18,165,984	17,862,302	19,072,257	19,272,469	19,657,918	20,051,077	20,452,098
Employee Benefits	46,484,323	47,628,328	43,785,481	42,088,864	43,985,362	44,865,069	45,762,371	46,677,618
Professional and Technical Services	1,961,115	1,829,454	2,102,398	2,699,558	1,906,794	1,944,930	1,983,828	2,023,505
Staff Travel	545,639	142,194	407,417	630,018	618,865	631,242	643,867	656,744
Utilities	6,980,520	6,877,371	7,389,551	6,993,266	6,812,294	6,948,540	7,087,511	7,229,261
Other Purchased Services	11,454,226	10,860,406	10,921,912	12,285,008	13,333,398	13,600,066	13,872,067	14,149,509
Supplies, Material, and Media	5,278,909	4,831,725	5,141,047	5,714,083	4,142,952	4,225,811	4,310,327	4,396,534
Other Expenses	(136,305)	(375,528)	(991,636)	678,186	(76,104)	(77,626)	(79,179)	(80,762)
Equipment	1,999,040	996,006	804,916	2,456,877	1,001,377	1,021,405	1,041,833	1,062,669
Student Transportation	7,985,095	6,435,934	8,277,035	7,935,941	8,042,521	8,203,371	8,367,439	8,534,788
Food Service	3,913,508	3,325,545	3,748,944	3,986,102	4,075,333	4,156,840	4,239,976	4,324,776
Total Expenditures	154,146,640	150,943,952	147,038,465	152,338,055	152,267,088	155,312,430	158,418,678	161,587,052
Other Financing Uses:								
Operating transfers out	(864,420)	(695,000)	(695,000)	(695,000)	(695,000)	(695,000)	(695,000)	(695,000)
Total Expenditures and Other Financing Uses	153,282,220	150,248,952	146,343,465	151,643,055	151,572,088	154,617,430	157,723,678	160,892,052
Excess (Deficiency) of Revenues Over Expenditures	5,062,437	(2,810,365)	1,814,552	(1,998,135)	741,847	(5,087,231)	(8,124,980)	(11,283,416)
Fund Balances, Beginning of Year	18,710,933	23,773,370	20,963,005	22,777,557	20,779,422	21,521,269	16,434,038	8,309,058
Fund Balances, End of Year	\$ 23,773,370	\$ 20,963,005	\$ 22,777,557	\$ 20,779,422	\$ 21,521,269	\$ 16,434,038	\$ 8,309,058	\$ (2,974,358)

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2023 - 2024 Budget

Governmental Fund Types - Total Revenues Vs. Total Expenditures



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GENERAL FUND

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
Budget Of Revenues, Expenditures By Function And
Changes In Fund Balance
General Fund
Fiscal Year 2023-24
With Comparative Totals for Prior Years

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
Revenues:								
Intergovernmental - Local	\$ 52,489,253	\$ 47,888,909	\$ 48,000,000	\$ 52,564,284	\$ 54,753,114	\$ 54,753,114	\$ 54,753,114	\$ 54,753,114
Intergovernmental - State	91,901,060	87,070,694	87,148,189	84,534,791	84,849,303	81,936,462	81,936,462	81,936,462
Intergovernmental - Federal	146,948	2,111,091	-	-	-	-	-	-
E-Rate	648,931	485,143	596,219	700,000	700,000	700,000	700,000	700,000
Earnings on Investments	1,203,960	78,281	(755,921)	300,000	300,000	300,000	300,000	300,000
Other Revenues	228,456	219,326	271,651	180,000	180,000	180,000	180,000	180,000
Total Revenues	146,618,608	137,853,444	135,260,138	138,279,075	140,782,417	137,869,576	137,869,576	137,869,576
Expenditures by Function:								
Instruction	63,157,217	63,058,953	58,194,099	61,832,282	55,894,314	57,012,200	58,152,444	59,315,493
Special Education - Instruction	21,164,305	21,685,009	21,211,388	21,149,106	23,491,370	23,961,197	24,440,421	24,929,230
Special Education Support Services - Student	6,110,763	6,181,743	6,444,932	6,167,627	5,700,086	5,814,088	5,930,369	6,048,977
Support Services - Student	4,801,293	4,552,799	3,423,674	4,079,964	4,895,788	4,993,704	5,093,578	5,195,449
Support Services - Instruction	3,634,750	3,508,325	2,559,175	2,663,977	3,427,143	3,495,686	3,565,600	3,636,912
School Administration	6,675,932	6,550,269	6,814,746	6,584,288	6,769,222	6,904,606	7,042,699	7,183,553
School Administration Support Services	5,156,499	5,178,368	5,291,429	5,937,501	5,661,448	5,774,677	5,890,170	6,007,974
District Administration	1,277,546	1,456,814	1,679,248	1,230,537	1,198,076	1,222,038	1,246,478	1,271,408
District Administration Support Services	6,928,111	6,447,526	5,964,530	6,888,089	7,465,090	7,614,392	7,766,680	7,922,013
Operations and Maintenance of plant	21,746,782	21,001,746	21,750,919	22,088,181	23,841,348	24,318,175	24,804,538	25,300,629
Student Activities	1,594,839	1,560,921	1,678,346	1,794,460	1,805,349	1,841,456	1,878,285	1,915,851
Total Expenditures	142,248,037	141,182,473	135,012,486	140,416,012	140,149,234	142,952,219	145,811,262	148,727,489
Other Financing Uses:								
Operating transfers out	864,420	695,000	695,000	695,000	695,000	695,000	695,000	695,000
Total Expenditures and Other Financing Uses	143,112,457	141,877,473	135,707,486	141,111,012	140,844,234	143,647,219	146,506,262	149,422,489
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	3,506,151	(4,024,029)	(447,348)	(2,831,937)	(61,817)	(5,777,643)	(8,636,686)	(11,552,913)
Fund Balances, Beginning of Year	\$ 16,341,779	\$ 19,847,930	\$ 15,823,901	\$ 15,376,553	\$ 12,544,616	\$ 12,482,799	\$ 6,691,256	\$ (1,973,508)
Fund Balances, End of Year	\$ 19,847,930	\$ 15,823,901	\$ 15,376,553	\$ 12,544,616	\$ 12,482,799	\$ 6,705,156	\$ (1,945,430)	\$ (13,526,421)

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Budget Of Revenues, Expenditures By Object And
Changes In Fund Balance
General Fund
Fiscal Year 2023-24
With Comparative Totals for Prior Years**

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
Revenues:								
Intergovernmental - Local	\$ 52,489,253	\$ 47,888,909	\$ 48,000,000	\$ 52,564,284	\$ 54,753,114	\$ 54,753,114	\$ 54,753,114	\$ 54,753,114
Intergovernmental - State	91,901,060	87,070,694	87,148,189	84,534,791	84,849,303	81,936,462	81,936,462	81,936,462
Intergovernmental - Federal	146,948	2,111,091	-	-	-	-	-	-
E-Rate	648,931	485,143	(755,921)	700,000	700,000	700,000	700,000	700,000
Earnings on Investments	1,203,960	78,281	596,219	300,000	300,000	300,000	300,000	300,000
Other Revenues	228,456	219,326	271,651	180,000	180,000	180,000	180,000	180,000
Total Revenues	146,618,608	137,853,444	135,260,138	138,279,075	140,782,417	137,869,576	137,869,576	137,869,576
Expenditures by Object:								
Certificated Salaries	49,588,031	50,226,533	47,589,098	47,797,895	49,151,827	50,134,864	51,137,561	52,160,312
Non-Certificated Salaries	18,092,539	18,165,984	17,862,302	19,072,257	19,272,469	19,657,918	20,051,077	20,452,098
Employee Benefits	46,484,323	47,628,328	43,785,481	42,088,864	43,985,362	44,865,069	45,762,371	46,677,618
Professional and Technical Services	1,961,115	1,829,454	2,102,398	2,699,558	1,906,794	1,944,930	1,983,828	2,023,505
Staff Travel	379,596	130,029	374,213	568,891	608,315	620,481	632,891	645,549
Student Travel	166,043	12,165	33,204	61,127	10,550	10,761	10,976	11,196
Utility Services	1,566,093	1,496,898	1,498,059	1,462,645	1,394,781	1,422,677	1,451,130	1,480,153
Energy Services	5,414,427	5,380,473	5,891,492	5,530,621	5,417,513	5,525,863	5,636,381	5,749,108
Other Purchased Services	11,454,226	10,860,406	10,921,912	12,285,008	13,333,398	13,600,066	13,872,067	14,149,509
Supplies, Materials, and Media	5,278,909	4,831,725	5,141,047	5,714,083	4,142,952	4,225,811	4,310,327	4,396,534
Other Expenses	(136,305)	(375,528)	(991,636)	678,186	(76,104)	(77,626)	(79,179)	(80,762)
Equipment	1,999,040	996,006	804,916	2,456,877	1,001,377	1,021,405	1,041,833	1,062,669
Total Expenditures	142,248,037	141,182,473	135,012,486	140,416,012	140,149,234	142,952,219	145,811,263	148,727,488
Other Financing Uses:								
Operating transfers out	864,420	695,000	695,000	695,000	695,000	695,000	695,000	695,000
Total Expenditures and Other Financing Uses	143,112,457	141,877,473	135,707,486	141,111,012	140,844,234	143,647,219	146,506,263	149,422,488
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	3,506,151	(4,024,029)	(447,348)	(2,831,937)	(61,817)	(5,777,643)	(8,636,687)	(11,552,912)
Fund Balances, Beginning of Year	\$ 14,199,854	\$ 17,706,005	\$ 13,681,976	\$ 13,234,628	\$ 10,402,691	\$ 17,348,528	\$ 20,507,512	\$ 20,877,696
Fund Balances, End of Year	\$ 17,706,005	\$ 13,681,976	\$ 13,234,628	\$ 10,402,691	\$ 10,340,874	\$ 11,570,885	\$ 11,870,825	\$ 9,324,784

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**General Fund Revenue
Fiscal Year 2023-24
With Comparative Totals for Prior Years**

<u>Revenue Source</u>	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Budget 2022-23</u>	<u>Budget 2023-24</u>	<u>Projected 2024-25</u>	<u>Projected 2025-26</u>	<u>Projected 2026-27</u>
Borough In-Kind	\$ 11,048,424	\$ 11,362,732	\$ 11,462,686	\$ 12,822,896	\$ 14,292,451	\$ 14,292,451	\$ 14,292,451	\$ 14,292,451
Borough Appropriation	41,440,829	36,526,177	36,537,314	39,741,388	40,460,663	40,460,663	40,460,663	40,460,663
Earnings on Investments	1,203,960	78,281	(755,921)	300,000	300,000	300,000	300,000	300,000
E-Rate	648,931	485,143	596,219	700,000	700,000	700,000	700,000	700,000
Rentals	26,400	23,400	22,800	30,000	30,000	30,000	30,000	30,000
Other Revenues	202,056	195,926	248,851	150,000	150,000	150,000	150,000	150,000
Total Local Revenue	54,570,600	48,671,659	48,111,949	53,744,284	55,933,114	55,933,114	55,933,114	55,933,114
Foundation Program	78,773,325	76,021,227	73,573,326	73,933,936	71,584,258	74,527,961	74,527,961	74,527,961
PERS On-Behalf Payment	1,561,023	1,961,273	1,936,660	514,294	642,776	642,776	642,776	642,776
TRS On-Behalf Payment	9,174,109	8,773,802	9,329,203	5,963,728	6,490,123	6,490,123	6,490,123	6,490,123
Quality Schools	286,749	281,762	279,348	277,949	275,602	275,602	275,602	275,602
Other State Revenue	2,105,854	2,143,721	2,029,652	3,844,884	5,856,544	-	-	-
Total State Revenue	91,901,060	89,181,785	87,148,189	84,534,791	84,849,303	81,936,462	81,936,462	81,936,462
Medicaid	146,948	-	-	-	-	-	-	-
Total Federal Revenue	146,948	-	-	-	-	-	-	-
Total General Fund Revenue	\$ 146,618,608	\$ 137,853,444	\$ 135,260,138	\$ 138,279,075	\$ 140,782,417	\$ 137,869,576	\$ 137,869,576	\$ 137,869,576

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget**

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

Actual Expenditures 2019-20	Actual Expenditures 2020-21	Actual Expenditures 2021-22	Current Appropriation 2022-23	Object	Description	Recommended 2023-24	Difference Between 2022-23 and Revised 2021-22 +(-)	PCT +(-)
\$ 179,696	\$ 193,690	\$ 179,000	\$ 179,000	3110	Superintendent	\$ 179,000	-	-
722	153,612	147,453	138,453	3120	Assistant Superintendent - Certified	161,109	22,656	16.36
4,210,507	4,216,370	4,130,279	4,307,488	3130	Principal/Assistant Principal	4,491,337	183,849	4.27
1,057,984	881,975	965,121	863,464	3140	Director/Coordinator - Certified	1,271,479	408,015	47.25
38,676,699	39,585,089	36,022,200	36,922,744	3150	Teachers	37,638,815	716,071	1.94
458,049	490,813	508,557	649,503	3161	Extra-Duty Compensation Certified	680,303	30,800	4.74
94,078	118,141	99,805	42,071	3162	Emolument	35,521	(6,550)	(15.57)
4,725	6,726	-	-	3163	Prep Time	-	-	-
266,705	148,263	373,973	632,183	3171	Substitute Certified w/Certificate	674,379	42,196	6.67
55,941	29,213	112,558	2,500	3172	Temporary Certified w/Certificate	2,500	-	-
414,566	311,594	347,725	175,000	3173	Long Term Substitute - Certified	175,000	-	-
3,818,563	3,791,680	3,711,641	3,750,417	3180	Specialists - Certified	3,608,934	(141,483)	(3.77)
349,796	299,369	990,787	233,450	3190	Leave - Certified	233,450	-	-
157,056	165,039	-	-	3211	Assistant Superintendent - Support	-	-	-
473,217	490,591	570,897	510,410	3212	Director/Coordinator Support	455,432	(54,978)	(10.77)
1,183,574	1,195,626	587,394	1,234,895	3220	Specialist - Nurse	1,380,551	145,656	11.80
5,803,008	5,619,984	5,667,768	5,753,082	3230	Tutors/Aides	6,074,347	321,265	5.58
6,024,428	6,012,805	5,755,755	7,199,482	3240	Support Staff	6,830,475	(369,007)	(5.13)
2,824,219	2,819,129	2,785,804	3,029,609	3250	Maintenance/Custodians	3,172,130	142,521	4.70
3,431	126	4,363	-	3272	Activity Bus Driver	-	-	-
179,584	156,849	258,572	456,605	3291	Substitute - Support	434,089	(22,516)	(4.93)
356,076	429,223	452,800	332,927	3292	Extra-Duty Compensation Support	330,505	(2,422)	(0.73)
21,801	52,969	46,760	5,000	3293	Long Term Substitute - Support	5,000	-	-
329,892	330,739	379,292	121,196	3294	Temporary Salaries - Support	118,657	(2,539)	(2.09)
92,194	115,058	197,568	40,180	3295	Overtime - Support	40,180	-	-
338,496	272,745	779,835	364,352	3296	Substitute Certified w/o Certificate	381,103	16,751	4.60
305,563	505,100	375,494	50,000	3300	Leave - Support	50,000	-	-
22,617,317	23,530,919	19,640,581	23,572,568	3511	Health Care Costs	22,466,329	(1,106,239)	(4.69)
95,610	97,632	90,348	97,030	3512	Life Insurance	100,072	3,042	3.14
66,142	218,172	24,785	97,030	3520	Unemployment Insurance	100,072	3,042	3.14
664,527	679,021	633,461	674,254	3541	FICA Medicare (TRS)	681,973	7,719	1.14
1,327,262	1,320,554	1,392,780	1,514,849	3542	FICA Contribution	1,531,472	16,623	1.10
6,053,082	6,148,270	5,732,497	5,879,604	3550	TRS Retirement	6,039,466	159,862	2.72
-	-	-	-	3558	TRS DC Forfeiture	-	-	-
9,174,109	8,773,802	9,304,014	5,963,728	3559	TRS On-Behalf	6,490,123	526,395	8.83
3,673,614	3,647,047	3,459,496	3,927,796	3560	PERS Retirement	3,971,134	43,338	1.10
-	-	-	-	3568	PERS DC Forfeiture	-	-	-
1,561,023	1,961,273	1,936,660	514,294	3569	PERS On-Behalf	642,776	128,482	24.98
1,251,637	1,251,637	1,570,859	1,713,231	3631	Worker's Compensation	1,961,945	248,714	14.52
1,688,129	1,585,151	1,854,506	1,043,894	4100	Professional-Technical Service	1,652,894	609,000	58.34
95,790	97,134	85,449	100,773	4121	In Kind Professional -Technical Audit	125,000	24,227	24.04
175,181	145,984	160,253	100,000	4140	Professional-Technical Legal	125,000	25,000	25.00
2,015	1,185	2,190	3,900	4150	Professional -Technical Medical	3,900	-	-
33,708	13,152	36,096	71,225	4201	Travel - Meals	69,525	(1,700)	(2.39)
157,764	83,767	183,911	226,964	4202	Travel - Mileage	241,504	14,540	6.41
188,124	33,111	154,206	287,126	4203	Travel - Other	297,286	10,160	3.54
166,043	12,165	33,204	10,050	4250	Student Travel	10,550	500	4.98
268,862	244,016	265,964	264,344	4310	Water And Sewage	253,900	(10,444)	(3.95)
147,958	141,429	160,111	141,661	4320	Garbage	140,881	(780)	(0.55)
39,622	27,828	26,366	40,550	4331	Postage	40,550	-	-
1,035,581	1,010,517	1,045,618	959,450	4332	Telephone	959,450	-	-
74,070	73,108	73,390	81,600	4350	In Kind Utilities	81,600	-	-
3,548,568	3,677,630	3,812,326	3,572,037	4360	Electricity	3,552,216	(19,821)	(0.55)
1,434,931	1,375,227	1,405,640	1,321,190	4370	Natural/Bottled Gas	1,332,721	11,531	0.87
430,928	327,616	600,137	416,262	4380	Fuel For Heating	450,976	34,714	8.34
9,670	12,064	9,408	10,850	4401	Freight Costs	10,850	-	-
303,076	419,844	329,924	473,319	4402	Purchased Service	157,320	(315,999)	(66.76)
109,747	122,636	128,015	132,564	4403	In Kind Custodial	133,652	1,088	0.82
8,338,586	7,270,220	7,729,732	8,683,359	4404	In Kind Maintenance	9,450,291	766,932	8.83
100,025	104,453	102,220	75,614	4408	Purchased Service - Copier	76,333	719	0.95
545,754	538,613	578,012	494,039	4410	Rental	538,392	44,353	8.98
312,286	347,592	468,673	428,571	4430	Repair & Maintenance Agreement	410,597	(17,974)	(4.19)
1,718,541	2,028,578	1,560,419	2,111,369	4450	Liability Insurance	2,539,963	428,594	20.30
16,541	16,405	15,508	16,000	4490	Student Accident Insurance	16,000	-	-
4,173,621	3,715,049	3,524,345	3,091,778	4501	Supplies	3,441,604	349,826	11.31
121,267	112,061	109,568	139,945	4502	Discretionary Material	150,838	10,893	7.78
898,883	962,441	1,472,604	475,862	4503	Software	517,385	41,523	8.73
62,732	17,579	51	-	4560	Inventory Adjustment	-	-	-
22,406	24,597	34,478	29,625	4580	Gas And Oil	33,125	3,500	11.81
-	-	-	-	4850	Stipends	-	-	-
22,269	(1,237)	(23,766)	166,720	4901	Other Expenses	178,394	11,674	7.00
67,429	18,773	59,654	211,157	4902	Career Development	213,336	2,179	1.03
30,096	30,073	26,348	27,666	4903	Professional Dues	26,166	(1,500)	(5.42)
375	1,610	683	-	4904	Physical Exam Reimbursement	-	-	-
3,000	12,359	14,941	6,000	4906	Moving Expenses	6,000	-	-
(259,474)	(437,107)	(1,069,495)	(387,137)	4950	Indirect Costs	(500,000)	(112,863)	-
125,497	103,885	224,217	10,000	5101	Equipment	24,000	14,000	140.00
1,873,543	892,120	580,698	1,453,686	5102	Equipment-Technology	977,377	(476,309)	(32.77)
864,420	695,000	695,000	695,000	5500	Transfer To Other	695,000	-	-
<u>\$ 143,112,457</u>	<u>\$ 141,877,473</u>	<u>\$ 135,707,486</u>	<u>\$ 137,935,408</u>		Fund Total	<u>\$ 140,844,234</u>	<u>\$ 2,908,826</u>	2.11

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget**

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

Actual Expenditures 2019-20	Actual Expenditures 2020-21	Actual Expenditures 2021-22	Current Appropriation 2022-23	Description	Recommended 2023-24	Difference Between 2022-23 Revised 2021-22 +(-)	PCT +(-)
689,911	672,489	612,316	642,298	01 Tebughna	712,410	70,112	11
1,914,971	1,811,366	1,513,184	1,558,059	02 Ninilchik	1,934,578	376,519	24
836,097	775,550	1,080,916	1,080,311	03 Susan B. English	1,147,436	67,125	6
5,057,819	5,203,105	5,015,224	5,060,945	06 Homer High	5,013,778	(47,167)	(1)
5,585,468	5,500,859	5,591,972	5,966,327	07 Kenai Central	5,872,785	(93,542)	(2)
2,165,271	2,275,811	2,143,724	2,012,239	08 Seward High	2,196,487	184,248	9
8,019,081	8,007,610	7,456,061	7,789,273	09 Soldotna High	8,352,330	563,057	7
4,698,628	4,639,703	4,043,069	4,356,221	10 Nikiski Jr/Sr	4,136,987	(219,234)	(5)
4,285,643	4,670,360	4,260,135	4,469,754	11 Kenai Middle	4,815,148	345,394	8
5,123,356	4,943,922	4,484,125	4,733,857	12 Skyview Middle	4,872,539	138,682	3
2,614,930	2,673,360	2,648,155	2,670,217	13 Homer Middle	2,654,398	(15,819)	(1)
1,587,771	1,801,297	1,487,893	1,461,791	14 Seward Middle	1,578,232	116,441	8
26,673	42,111	20,128	128,207	15 Marathon School	132,652	4,445	3
829,420	854,399	990,007	888,234	16 River City Academy	725,964	(162,270)	(18)
-	-	-	-	17 Soldotna Prep	-	-	-
1,630,082	1,732,484	1,957,825	2,093,407	31 Chapman	2,036,057	(57,350)	(3)
364,016	375,127	395,947	403,886	32 Cooper Landing	375,843	(28,043)	(7)
3,117,485	3,118,676	3,131,709	3,049,390	33 Paul Banks	3,021,607	(27,783)	(1)
1,375,514	1,303,756	1,379,346	1,449,847	34 Nanwalek	1,402,299	(47,548)	(3)
452,805	405,403	450,294	525,859	35 Hope	483,805	(42,054)	(8)
367,949	328,317	311,142	378,604	37 Moose Pass	385,654	7,050	2
1,011,086	817,336	413,918	452,950	38 Nikolaevsk	571,296	118,346	26
743,994	769,222	803,784	762,993	40 Port Graham	761,800	(1,193)	(0)
2,825,113	2,796,781	2,673,171	2,749,057	42 William H. Seward Elem	3,037,843	288,786	11
3,737,422	3,581,269	3,649,863	3,827,944	43 Soldotna Elem	3,416,128	(411,816)	(11)
2,321,508	2,270,578	2,072,546	2,018,061	44 Sterling	2,162,059	143,998	7
1,978,198	1,904,297	1,851,001	1,851,529	45 Tustumena	1,849,434	(2,095)	(0)
4,201,512	4,109,063	3,620,496	3,988,307	46 Redoubt	4,117,280	128,973	3
1,413,555	1,441,778	1,471,386	1,581,228	47 McNeil Canyon	1,580,580	(648)	(0)
4,434,869	4,669,562	3,976,886	3,803,249	48 K-Beach	4,735,083	931,834	25
1,096,029	1,139,172	1,147,703	1,113,283	49 Razdolna	1,290,454	177,171	16
3,278,201	3,084,324	2,811,386	2,977,995	50 West Homer	2,923,623	(54,372)	(2)
5,253,147	5,019,453	4,635,372	4,723,061	51 Mountain View	5,571,216	848,155	18
3,701,512	3,397,470	2,896,518	2,685,364	52 Nikiski North Star	3,126,839	441,475	16
1,427,424	1,620,546	1,785,186	1,653,068	53 Voznesenka	1,683,972	30,904	2
921,309	784,988	870,247	722,980	56 Kachemak Selo	793,809	70,829	10
3,531,575	3,456,680	3,185,015	3,479,597	63 Kaleidoscope Charter	3,342,311	(137,286)	(4)
2,486,710	2,400,529	2,406,761	2,345,311	64 Soldotna Montessori Charter	2,425,023	79,712	3
2,595,813	2,665,235	2,530,218	2,464,564	65 Aurora Borealis	2,580,800	116,236	5
633,482	649,538	637,894	657,048	66 Homer Flex	720,663	63,615	10
1,382,845	1,262,053	1,298,673	1,420,532	67 Kenai Alternative	1,180,072	(240,460)	(17)
1,850,963	1,655,267	1,702,940	1,513,015	68 Fireweed Academy	1,703,018	190,003	13
3,851,976	5,899,396	5,657,357	6,027,380	80 Connections Program	4,747,305	(1,280,075)	(21)
475,979	433,925	429,199	354,643	70 Board of Education	343,469	(11,174)	(3)
386,383	356,076	386,847	382,684	71 Superintendent	360,333	(22,351)	(6)
1,738,725	1,750,570	-	-	72 Asst Supt Instructional Services	-	-	-
239,066	393,033	582,590	577,186	73 Asst Supt Instruction	634,412	57,226	10
987,048	909,661	934,174	1,043,520	74 Director Fiscal Services	1,197,292	153,772	15
285,876	288,721	841,951	582,397	75 Planning and Operations	633,361	50,964	9
823,429	731,302	570,011	816,707	76 Purchasing/Warehouse	839,121	22,414	3
1,051,504	971,006	994,568	1,343,418	77 Director Human Resources	1,525,007	181,589	14
2,550,856	2,247,476	2,454,098	2,695,980	78 Director Information Services	3,158,771	462,791	17
1,159,246	667,105	502,211	724,135	79 E-Rate Program	774,877	50,742	7
3,963,309	3,578,563	3,347,885	3,625,564	81 Student Support Services	3,815,163	189,599	5
269,668	506,809	-	-	82 Schools and Compliance	-	-	-
20,773,250	19,984,196	21,218,717	14,587,490	83 DW - Services	15,994,635	1,407,145	10
896,625	1,011,218	406,156	736,198	84 Curriculum	736,198	-	-
926,688	424,678	647,302	697,029	85 Secondary Education	2,319,274	1,622,245	233
451,952	281,569	697,423	518,795	86 Elementary Education	736,656	217,861	42
516,548	609,328	359,379	624,965	87 DW - Health Services	800,571	175,606	28
195,172	201,995	263,482	208,019	88 Communications	-	(208,019)	(100)
-	-	-	4,879,436	96 Unallocated	803,497	(4,075,939)	(84)
<u>\$ 143,112,457</u>	<u>\$ 141,877,473</u>	<u>\$ 135,707,486</u>	<u>\$ 137,935,408</u>	Fund Total	<u>\$ 140,844,234</u>	<u>\$ 2,908,826</u>	<u>2</u>

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Kenai Peninsula Borough School District
2023 - 2024 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	\$ 1,519,952	\$ 69,817	\$ 42,478	\$ 62,708	\$ -	\$ 172,328	\$ 141,216
31 Chapman Elem	1,001,696	380,427	84,874	89,017	30,227	156,314	77,110
80 Connections	4,375,881	344,782	-	-	-	-	-
32 Cooper Landing Elem/High	183,661	-	-	7,919	-	17,273	90,441
68 Fireweed Academy	890,494	245,087	48,649	68,344	-	149,909	86,647
66 Homer Flex	292,138	89,612	-	35,035	-	161,030	85,525
06 Homer High	1,846,104	990,998	32,676	302,150	154,517	297,606	240,437
13 Homer Middle	1,120,356	725,822	33,069	108,389	33,854	176,699	87,239
35 Hope Elem/High	215,304	62,987	7	8,087	-	19,303	81,066
56 Kachemak Selo Elem/High	409,046	115,663	10,035	9,683	-	37,691	79,011
63 Kaleidoscope Charter	1,941,917	82,131	21,955	108,182	29,873	163,276	174,025
48 K-Beach Elem	2,378,202	1,043,233	321,087	76,910	98,630	247,615	157,740
67 Kenai Alternative	601,759	178,773	-	27,396	-	151,188	83,658
07 Kenai Central High	2,159,915	1,119,919	101,848	387,878	177,162	369,862	292,606
11 Kenai Middle	2,216,517	1,030,622	123,937	278,109	103,302	345,563	193,253
15 Marathon School	128,902	-	-	-	-	-	3,750
47 McNeil Canyon	861,379	193,107	95,790	300	30,827	94,616	88,863
37 Moose Pass Elem	192,321	-	-	25	-	18,244	84,525
51 Mountain View Elem	2,189,981	1,979,631	257,014	123,375	147,029	255,763	175,243
34 Nanwalek Elem/High	530,454	303,340	15,711	24,054	-	81,301	234,440
10 Nikiski Middle/Senior	1,808,626	651,479	74,226	233,029	160,666	206,740	185,568
52 Nikiski North Star Elem	1,390,020	745,578	175,293	107,464	31,108	168,621	101,399
38 Nikolaevsk Elem/High	212,422	64,500	850	14,270	250	37,259	70,724
02 Ninilchik Elem/High	811,902	359,366	82,216	105,547	200	132,710	75,990
33 Paul Banks	1,068,034	1,044,896	270,310	107,064	28,465	151,725	96,711
40 Port Graham Elem/High	255,485	74,970	3,029	14,270	-	35,842	222,991
49 Razdolna Elem/High	805,026	130,472	17,100	19,063	300	80,176	83,290
46 Redoubt Elem	1,967,295	1,248,730	231,983	500	38,105	175,685	138,635
16 River City Academy	323,751	163,997	27,427	47,238	-	78,563	80,929
08 Seward High	663,597	447,715	20,960	61,025	69,473	191,732	183,633
14 Seward Middle	659,178	266,264	23,867	59,875	66,191	87,358	128,058
12 Skyview Middle	2,184,848	951,600	93,689	295,646	37,120	243,542	151,249
43 Soldotna Elem	1,404,774	1,180,853	119,733	83,643	33,346	184,794	103,242
09 Soldotna High	3,544,436	1,866,838	63,775	565,558	238,026	463,395	376,272
64 Soldotna Montessori	1,347,175	224,998	17,885	39,474	13,170	167,122	82,845
44 Sterling Elem	1,053,351	349,917	114,238	107,164	26,046	174,719	95,011
03 Susan B English Elem/High	455,256	74,260	28,673	14,170	500	82,351	95,276
01 Tebughna School	272,043	-	1,359	14,170	-	35,600	129,640
45 Tustumena Elem	699,004	502,332	94,601	35,059	27,046	152,725	80,104
53 Voznesenka Elem/High	867,582	214,484	54,268	19,213	-	140,736	94,111
50 West Homer Elem	1,199,803	957,965	37,729	81,696	31,416	167,756	76,605
42 William H. Seward Elem	1,501,381	526,487	293,029	60,826	29,867	169,439	123,292
70 Board of Education	-	-	-	-	-	-	-
71 Office of Superintendent	-	-	-	-	-	-	-
72 Asst Supt Instructional Services	-	-	-	-	-	-	-
73 Asst Supt Instruction	150,857	-	-	-	21,849	-	-
74 Fiscal Services	-	-	-	-	-	-	-
75 Planning & Operations	-	-	-	-	-	-	-
76 Purchasing & Warehouse	-	-	-	-	-	-	-
77 Human Resources	-	-	-	-	-	-	-
78 Information Services	841,113	-	-	-	-	-	-
79 E-Rate & Technology	774,877	-	-	-	-	-	-
81 Student Support Services	9,470	1,401,155	2,326,204	-	78,334	-	-
83 Districtwide Services	1,479,272	1,086,563	338,512	258,062	267,545	525,051	429,078
84 Curriculum	664,828	-	-	-	71,370	-	-
85 Secondary Education	1,608,276	-	-	33,630	631,553	-	-
86 Elementary Education	11,156	-	-	-	719,776	-	-
87 Nursing Services	-	-	-	800,571	-	-	-
88 Communications	-	-	-	-	-	-	-
96 Unallocated	803,497	-	-	-	-	-	-
	<u>\$ 55,894,314</u>	<u>\$ 23,491,370</u>	<u>\$ 5,700,086</u>	<u>\$ 4,895,788</u>	<u>\$ 3,427,143</u>	<u>\$ 6,769,222</u>	<u>\$ 5,661,448</u>

Kenai Peninsula Borough School District
2023 - 2024 Budget
Summary of Function Codes by Fund/Location

Fund - 100 General Fund

LOCATION	4510 District Administration	4550 District Admin - Support	4600 Operation of Plant	4700 Pupil Activities	4900 Transfers to Other Funds	Total
65 Aurora Borealis Charter	\$ -	\$ -	\$ 572,301	\$ -	\$ -	\$ 2,580,800
31 Chapman Elem	-	-	190,008	26,384	-	2,036,057
80 Connections	-	-	20,842	5,800	-	4,747,305
32 Cooper Landing Elem/High	-	-	73,720	2,829	-	375,843
68 Fireweed Academy	-	-	213,888	-	-	1,703,018
66 Homer Flex	-	-	54,440	2,883	-	720,663
06 Homer High	-	-	907,912	241,378	-	5,013,778
13 Homer Middle	-	-	330,063	38,907	-	2,654,398
35 Hope Elem/High	-	-	93,821	3,230	-	483,805
56 Kachemak Selo Elem/High	-	-	129,076	3,604	-	793,809
63 Kaleidoscope Charter	-	-	820,952	-	-	3,342,311
48 K-Beach Elem	-	-	395,404	16,262	-	4,735,083
67 Kenai Alternative	-	-	133,178	4,120	-	1,180,072
07 Kenai Central High	-	-	983,005	280,590	-	5,872,785
11 Kenai Middle	-	-	465,720	58,125	-	4,815,148
15 Marathon School	-	-	-	-	-	132,652
47 McNeil Canyon	-	-	208,687	7,011	-	1,580,580
37 Moose Pass Elem	-	-	89,036	1,503	-	385,654
51 Mountain View Elem	-	-	426,167	17,013	-	5,571,216
34 Nanwalek Elem/High	-	-	199,460	13,539	-	1,402,299
10 Nikiski Middle/Senior	-	-	608,556	208,097	-	4,136,987
52 Nikiski North Star Elem	-	-	396,277	11,079	-	3,126,839
38 Nikolaevsk Elem/High	-	-	137,442	33,579	-	571,296
02 Ninilchik Elem/High	-	-	322,268	44,379	-	1,934,578
33 Paul Banks	-	-	246,581	7,821	-	3,021,607
40 Port Graham Elem/High	-	-	146,823	8,390	-	761,800
49 Razdolna Elem/High	-	-	149,639	5,388	-	1,290,454
46 Redoubt Elem	-	-	302,337	14,010	-	4,117,280
16 River City Academy	-	-	2,000	2,059	-	725,964
08 Seward High	-	-	425,310	133,042	-	2,196,487
14 Seward Middle	-	-	261,945	25,496	-	1,578,232
12 Skyview Middle	-	-	852,505	62,340	-	4,872,539
43 Soldotna Elem	-	-	293,490	12,253	-	3,416,128
09 Soldotna High	-	-	937,409	296,621	-	8,352,330
64 Soldotna Montessori	-	-	532,354	-	-	2,425,023
44 Sterling Elem	-	-	233,434	8,179	-	2,162,059
03 Susan B English Elem/High	-	-	390,126	6,824	-	1,147,436
01 Tebughna School	-	-	254,339	5,259	-	712,410
45 Tustumena Elem	-	-	251,256	7,307	-	1,849,434
53 Voznesenka Elem/High	-	-	286,941	6,637	-	1,683,972
50 West Homer Elem	-	-	359,887	10,766	-	2,923,623
42 William H. Seward Elem	-	-	321,256	12,266	-	3,037,843
70 Board of Education	343,469	-	-	-	-	343,469
71 Office of Superintendent	360,333	-	-	-	-	360,333
72 Asst Supt Instructional Services	-	-	-	-	-	-
73 Asst Supt Instruction	445,673	-	-	16,033	-	634,412
74 Fiscal Services	-	1,197,292	-	-	-	1,197,292
75 Planning & Operations	-	341,442	291,919	-	-	633,361
76 Purchasing & Warehouse	-	721,187	117,934	-	-	839,121
77 Human Resources	-	1,275,288	249,719	-	-	1,525,007
78 Information Services	-	2,317,658	-	-	-	3,158,771
79 E-Rate & Technology	-	-	-	-	-	774,877
81 Student Support Services	-	-	-	-	-	3,815,163
83 Districtwide Services	48,601	1,612,223	9,144,035	110,693	695,000	15,994,635
84 Curriculum	-	-	-	-	-	736,198
85 Secondary Education	-	-	12,162	33,653	-	2,319,274
86 Elementary Education	-	-	5,724	-	-	736,656
87 Nursing Services	-	-	-	-	-	800,571
88 Communications	-	-	-	-	-	-
96 Unallocated	-	-	-	-	-	803,497
	<u>\$ 1,198,076</u>	<u>\$ 7,465,090</u>	<u>\$ 23,841,348</u>	<u>\$ 1,805,349</u>	<u>\$ 695,000</u>	<u>\$ 140,844,234</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 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	
	Certified	Non-Certified	Employee	Pro-Tech	Staff	Student	Utility	Energy	Purchased	Supplies	Other	Equipment	Total
Location	Salaries	Salaries	Benefits	Services	Travel	Travel	Services	Services	Services	& Materials	Expenses		
65 Aurora Borealis Charter	\$ 957,356	\$ 54,561	\$ 557,375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (55,057)	\$ 5,717	\$ -	\$ 1,519,952
31 Chapman Elem.	646,139	5,229	336,035	-	-	-	-	-	1,806	12,487	-	-	1,001,696
80 Connections	1,137,322	368,917	730,929	300,000	12,000	5,000	70,205	-	57,169	1,518,125	1,214	175,000	4,375,881
32 Cooper Landing Elem.	97,922	13,311	70,110	-	-	-	-	-	230	2,088	-	-	183,661
68 Fireweed Academy	400,201	45,950	286,860	-	-	-	-	-	-	153,711	3,772	-	890,494
66 Homer Flex	189,420	1,463	96,858	-	-	-	-	-	355	4,042	-	-	292,138
06 Homer High	1,042,707	144,102	619,032	-	-	-	-	-	5,207	35,056	-	-	1,846,104
13 Homer Middle	713,647	26,519	366,182	-	-	-	-	-	2,129	11,879	-	-	1,120,356
35 Hope Elem./High	135,052	968	76,520	-	-	-	-	-	230	2,534	-	-	215,304
56 Kachemak Selo Elem./High	151,565	79,393	154,917	-	19,800	-	-	-	563	2,808	-	-	409,046
63 Kaleidoscope Charter	1,223,651	80,486	689,630	-	-	-	-	-	-	(59,253)	7,403	-	1,941,917
48 K-Beach Elem.	1,577,170	11,723	755,813	-	-	-	-	-	4,364	29,002	130	-	2,378,202
67 Kenai Alternative	371,443	2,588	178,699	40,000	-	-	-	-	679	8,350	-	-	601,759
07 Kenai Central High	1,304,678	81,090	727,414	-	-	-	-	-	7,104	39,629	-	-	2,159,915
11 Kenai Middle	1,414,594	28,780	738,161	-	-	-	-	-	4,457	30,525	-	-	2,216,517
15 Marathon	86,986	-	40,341	-	-	-	-	-	104	1,471	-	-	128,902
47 McNeil Canyon Elem.	557,609	4,154	287,094	-	-	-	-	-	1,482	11,040	-	-	861,379
37 Moose Pass Elem.	87,023	28,506	74,503	-	-	-	-	-	219	2,070	-	-	192,321
51 Mountain View Elem.	1,464,727	12,420	683,937	-	-	-	-	-	4,144	24,753	-	-	2,189,981
34 Nanwalek Elem/High	327,366	2,889	186,349	-	1,000	-	-	-	5,398	7,452	-	-	530,454
10 Nikiski Mid./Sr.	1,164,941	24,295	589,748	-	-	-	-	-	4,893	24,749	-	-	1,808,626
52 Nikiski North Star Elem.	910,531	6,908	451,157	-	-	-	-	-	2,485	18,939	-	-	1,390,020
38 Nikolaevsk Elem./High	133,324	950	74,878	-	-	-	-	-	574	2,696	-	-	212,422
02 Ninilchik Elem./High	474,778	40,298	284,459	-	-	-	-	-	1,919	10,448	-	-	811,902
33 Paul Banks Elem.	702,714	6,444	344,425	-	-	-	-	-	1,723	12,728	-	-	1,068,034
40 Port Graham Elem./High	168,430	954	79,901	-	1,000	-	-	-	2,053	3,147	-	-	255,485
49 Razdolna Elem./High	372,231	123,363	298,938	-	-	-	-	-	1,169	9,325	-	-	805,026
46 Redoubt Elem.	1,322,151	9,630	607,720	-	-	-	-	-	3,435	24,359	-	-	1,967,295
16 River City Academy	199,961	2,255	112,319	-	-	-	-	-	1,033	8,183	-	-	323,751
08 Seward High	347,491	66,231	234,583	-	-	-	-	-	2,193	13,099	-	-	663,597
14 Seward Middle	406,652	17,005	224,454	-	-	-	-	-	1,430	9,637	-	-	659,178
12 Skyview Middle	1,332,534	100,680	721,208	-	-	-	-	-	3,956	26,470	-	-	2,184,848
43 Soldotna Elem.	923,994	8,055	453,094	-	-	-	-	-	2,558	17,073	-	-	1,404,774
09 Soldotna High	2,226,734	81,291	1,152,910	-	-	-	-	-	10,246	73,255	-	-	3,544,436
64 Soldotna Montessori Charter	709,645	163,513	525,997	-	-	-	-	-	-	(57,351)	5,371	-	1,347,175
44 Sterling Elem.	691,721	4,725	344,508	-	-	-	-	-	1,462	10,935	-	-	1,053,351
03 Susan B English	260,535	33,814	151,935	-	-	-	-	-	3,695	5,277	-	-	455,256
01 Tebughna School	183,563	950	82,067	-	1,000	-	-	-	1,782	2,681	-	-	272,043
45 Tustumena Elem.	452,806	3,915	232,203	-	-	-	-	-	1,336	8,744	-	-	699,004
53 Voznesenka Elem./High	402,561	105,273	346,384	-	-	-	-	-	1,753	11,611	-	-	867,582
50 West Homer Elem.	771,379	6,647	403,348	-	-	-	-	-	2,192	16,237	-	-	1,199,803
42 William H. Seward Elem.	988,260	8,010	487,397	-	-	-	-	-	2,276	15,438	-	-	1,501,381
73 Asst Supt Instruction	4,200	-	321	-	9,000	-	-	-	-	3,000	134,336	-	150,857
78 Information Services	-	313,414	154,455	-	37,900	-	199,800	-	104,544	31,000	-	-	841,113
79 E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	774,877	774,877
81 Student Support Services	-	-	-	-	7,470	1,000	-	-	-	1,000	-	-	9,470
83 Districtwide Services	(380,013)	(66,853)	1,748,056	-	-	-	-	-	-	168,082	10,000	-	1,479,272
84 Curriculum	25,000	10,000	2,678	10,000	12,000	-	-	-	150	605,000	-	-	664,828
85 Secondary Education	848,516	6,986	386,708	234,000	15,687	-	-	-	-	116,379	-	-	1,608,276
86 Elementary Education	7,257	45	3,829	-	-	-	-	-	-	25	-	-	11,156
96 Unallocated	675,916	26,646	91,327	-	-	-	-	-	-	9,608	-	-	803,497
	<u>\$30,214,390</u>	<u>\$2,098,493</u>	<u>\$18,247,766</u>	<u>\$ 584,000</u>	<u>\$ 116,857</u>	<u>\$ 6,000</u>	<u>\$ 270,005</u>	<u>\$ -</u>	<u>\$ 254,497</u>	<u>\$2,984,486</u>	<u>\$ 167,943</u>	<u>\$ 949,877</u>	<u>\$55,894,314</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 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	\$ -	\$ 33,842	\$ 35,975	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,817
31	Chapman Elem.	165,004	66,428	148,395	-	-	-	-	-	600	-	-	380,427
80	Connections	226,484	1,350	116,198	-	-	-	-	-	750	-	-	344,782
32	Cooper Landing	-	-	-	-	-	-	-	-	-	-	-	-
68	Fireweed Academy	70,661	63,888	110,288	-	-	-	-	-	250	-	-	245,087
66	Homer Flex	38,532	14,863	36,092	-	-	-	-	-	125	-	-	89,612
06	Homer High	373,876	212,806	402,866	-	-	-	-	-	1,450	-	-	990,998
13	Homer Middle	245,879	182,630	295,363	-	-	-	-	-	1,950	-	-	725,822
35	Hope	-	29,726	33,261	-	-	-	-	-	-	-	-	62,987
56	Kachemak Selo Elem./High	25,749	38,947	50,867	-	-	-	-	-	100	-	-	115,663
63	Kaleidoscope	-	62,895	18,836	-	-	-	-	-	400	-	-	82,131
48	K-Beach Elem.	354,983	250,678	435,572	-	-	-	-	-	2,000	-	-	1,043,233
67	Kenai Alternative	66,187	38,947	73,389	-	-	-	-	-	250	-	-	178,773
07	Kenai Central High	432,434	219,486	465,499	-	-	-	-	-	2,500	-	-	1,119,919
11	Kenai Middle	449,356	172,760	405,206	-	-	-	-	-	3,300	-	-	1,030,622
47	McNeil Canyon Elem.	97,427	27,821	67,609	-	-	-	-	-	250	-	-	193,107
37	Moose Pass Elem.	-	-	-	-	-	-	-	-	-	-	-	-
51	Mountain View Elem.	667,841	498,596	808,894	-	-	-	-	-	4,300	-	-	1,979,631
34	Nanwalek Elem/High	60,744	102,103	140,243	-	-	-	-	-	250	-	-	303,340
10	Nikiski Mid./Sr.	271,794	116,841	258,544	-	-	-	-	-	4,300	-	-	651,479
52	Nikiski North Star Elem.	207,964	232,215	304,149	-	-	-	-	-	1,250	-	-	745,578
38	Nikolaevsk Elem./High	-	30,890	33,610	-	-	-	-	-	-	-	-	64,500
02	Ninilchik Elem./High	133,966	77,894	147,006	-	-	-	-	-	500	-	-	359,366
33	Paul Banks Elem.	329,532	277,215	436,449	-	-	-	-	-	1,700	-	-	1,044,896
40	Port Graham Elem./High	-	38,947	36,023	-	-	-	-	-	-	-	-	74,970
49	Razdolna Elem./High	38,623	34,687	57,012	-	-	-	-	-	150	-	-	130,472
46	Redoubt Elem.	365,822	351,635	530,023	-	-	-	-	-	1,250	-	-	1,248,730
16	River City Academy	106,533	-	57,089	-	-	-	-	-	375	-	-	163,997
08	Seward High	161,835	102,619	182,761	-	-	-	-	-	500	-	-	447,715
14	Seward Middle	124,374	33,430	107,960	-	-	-	-	-	500	-	-	266,264
12	Skyview Middle	336,599	213,970	397,881	-	-	-	-	-	3,150	-	-	951,600
43	Soldotna Elem.	432,192	255,746	490,015	-	-	-	-	-	2,900	-	-	1,180,853
09	Soldotna High	680,789	401,265	781,784	-	-	-	-	-	3,000	-	-	1,866,838
64	Soldotna Montessori Charter	64,372	59,792	100,584	-	-	-	-	-	250	-	-	224,998
44	Sterling Elem.	84,418	117,177	148,072	-	-	-	-	-	250	-	-	349,917
03	Susan B English	-	38,102	35,958	-	-	-	-	-	200	-	-	74,260
01	Tebughna School	-	-	-	-	-	-	-	-	-	-	-	-
45	Tustumena Elem.	127,665	155,788	218,154	-	-	-	-	-	725	-	-	502,332
53	Voznesenka Elem./High	97,427	38,947	77,860	-	-	-	-	-	250	-	-	214,484
50	West Homer Elem.	267,399	265,061	424,105	-	-	-	-	-	1,400	-	-	957,965
42	William H. Seward Elem.	293,824	40,588	189,775	-	-	-	-	-	2,300	-	-	526,487
81	Student Support Services	593,257	67,747	181,268	343,894	37,237	2,050	-	3,200	131,502	31,000	10,000	1,401,155
83	Districtwide Services	-	-	1,086,563	-	-	-	-	-	-	-	-	1,086,563
		<u>\$ 7,993,542</u>	<u>\$ 280,810</u>	<u>\$ 195,419</u>	<u>\$ 343,894</u>	<u>\$ 37,237</u>	<u>\$ 2,050</u>	<u>\$ 194,175</u>	<u>\$ 3,200</u>	<u>\$ 57,981</u>	<u>\$ 15,000</u>	<u>\$ 10,000</u>	<u>\$ 23,491,370</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 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	
	Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Utility Services	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Total
65	Aurora Borealis Charter	\$ 29,388	\$ -	\$ 13,014	\$ -	\$ -	\$ -	\$ -	\$ 76	\$ -	\$ -	\$ 42,478
31	Chapman Elem.	57,260	-	27,441	-	-	-	-	173	-	-	84,874
80	Connections	-	-	-	-	-	-	-	-	-	-	-
68	Fireweed Academy	32,971	-	15,585	-	-	-	-	93	-	-	48,649
66	Homer Flex	-	-	-	-	-	-	-	-	-	-	-
06	Homer High	21,690	-	10,916	-	-	-	-	70	-	-	32,676
13	Homer Middle	21,543	-	11,451	-	-	-	-	75	-	-	33,069
35	Hope	-	-	7	-	-	-	-	-	-	-	7
56	Kachemak Selo Elem./High	7,055	-	2,962	-	-	-	-	18	-	-	10,035
63	Kaleidoscope Charter	18,813	-	2,692	-	-	-	-	450	-	-	21,955
48	K-Beach Elem.	131,749	68,428	120,522	-	-	-	-	388	-	-	321,087
67	Kenai Alternative	-	-	-	-	-	-	-	-	-	-	-
07	Kenai Central High	70,386	-	31,272	-	-	-	-	190	-	-	101,848
11	Kenai Middle	86,999	-	36,720	-	-	-	-	218	-	-	123,937
47	McNeil Canyon Elem.	64,101	-	31,489	-	-	-	-	200	-	-	95,790
37	Moose Pass Elem.	-	-	-	-	-	-	-	-	-	-	-
51	Mountain View Elem.	120,700	38,063	97,851	-	-	-	-	400	-	-	257,014
34	Nanwalek	10,790	-	4,891	-	-	-	-	30	-	-	15,711
10	Nikiski Mid./Sr.	50,161	-	23,915	-	-	-	-	150	-	-	74,226
52	Nikiski North Star Elem.	76,425	35,302	63,353	-	-	-	-	213	-	-	175,293
38	Nikolaevsk	497	-	350	-	-	-	-	3	-	-	850
02	Ninilchik	57,150	-	24,916	-	-	-	-	150	-	-	82,216
33	Paul Banks Elem.	130,735	39,901	99,279	-	-	-	-	395	-	-	270,310
40	Port Graham	2,158	-	866	-	-	-	-	5	-	-	3,029
49	Razdolna	11,758	-	5,309	-	-	-	-	33	-	-	17,100
46	Redoubt Elem.	103,726	38,063	89,844	-	-	-	-	350	-	-	231,983
16	River City	18,823	-	8,551	-	-	-	-	53	-	-	27,427
08	Seward High	9,943	3,715	7,277	-	-	-	-	25	-	-	20,960
14	Seward Middle	9,943	5,308	8,591	-	-	-	-	25	-	-	23,867
12	Skyview Middle	64,478	-	29,033	-	-	-	-	178	-	-	93,689
43	Soldotna Elem.	33,727	38,780	47,126	-	-	-	-	100	-	-	119,733
09	Soldotna High	42,496	-	21,144	-	-	-	-	135	-	-	63,775
64	Soldotna Montessori Charter	-	9,695	8,190	-	-	-	-	-	-	-	17,885
44	Sterling Elem.	56,834	15,241	41,988	-	-	-	-	175	-	-	114,238
03	Susan B. English	19,421	-	9,194	-	-	-	-	58	-	-	28,673
01	Tebughna School	943	-	413	-	-	-	-	3	-	-	1,359
45	Tustumena Elem.	65,522	-	28,904	-	-	-	-	175	-	-	94,601
53	Voznesenka	37,626	-	16,542	-	-	-	-	100	-	-	54,268
50	West Homer Elem.	26,357	-	11,304	-	-	-	-	68	-	-	37,729
42	William H. Seward Elem.	99,987	70,514	122,178	-	-	-	-	350	-	-	293,029
81	Student Support Services	985,177	167,607	563,990	438,400	91,635	5,000	3,575	57,380	13,440	-	2,326,204
83	Districtwide Services	-	-	338,512	-	-	-	-	-	-	-	338,512
		<u>\$ 2,577,332</u>	<u>\$ 530,617</u>	<u>\$ 1,977,582</u>	<u>\$ 438,400</u>	<u>\$ 91,635</u>	<u>\$ 5,000</u>	<u>\$ 3,575</u>	<u>\$ 62,505</u>	<u>\$ 13,440</u>	<u>\$ -</u>	<u>\$ 5,700,086</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget**

Summary Of Object Codes By Fund/Function/Location

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

	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Staff Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
Location												
65 Aurora Borealis Charter	\$ -	\$ 34,020	\$ 28,688	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	62,708
31 Chapman Elem.	19,693	27,755	40,969	-	-	-	-	-	600	-	-	89,017
32 Cooper Landing Elem.	4,465	-	3,429	-	-	-	-	-	25	-	-	7,919
68 Fireweed Academy	-	38,343	30,001	-	-	-	-	-	-	-	-	68,344
66 Homer Flex	17,810	4,528	12,534	-	-	-	-	-	163	-	-	35,035
06 Homer High	136,156	55,151	106,468	-	-	-	-	-	4,375	-	-	302,150
13 Homer Middle	29,166	27,755	50,693	-	-	-	-	-	775	-	-	108,389
35 Hope Elem./High	4,465	-	3,422	-	-	-	-	-	200	-	-	8,087
56 Kachemak Selo Elem./High	5,833	-	3,625	-	-	-	-	-	225	-	-	9,683
63 Kaleidoscope	-	63,083	44,599	-	-	-	-	-	500	-	-	108,182
48 K-Beach Elem.	-	39,747	36,163	-	-	-	-	-	1,000	-	-	76,910
67 Kenai Alternative	17,810	-	9,523	-	-	-	-	-	63	-	-	27,396
07 Kenai Central High	155,814	82,307	146,957	-	-	-	-	-	2,800	-	-	387,878
11 Kenai Middle	77,650	83,156	115,853	-	-	-	-	-	1,450	-	-	278,109
47 McNeil Canyon Elem.	-	-	-	-	-	-	-	-	300	-	-	300
37 Moose Pass Elem.	-	-	-	-	-	-	-	-	25	-	-	25
51 Mountain View Elem.	-	72,881	49,394	-	-	-	-	-	1,100	-	-	123,375
34 Nanwalek Elem./High	13,394	-	10,285	-	-	-	-	-	375	-	-	24,054
10 Nikiski Mid./Sr.	66,187	69,201	96,191	-	-	-	-	-	1,450	-	-	233,029
52 Nikiski North Star Elem.	-	63,452	43,262	-	-	-	-	-	750	-	-	107,464
38 Nikolaevsk Elem./High	9,846	-	4,199	-	-	-	-	-	225	-	-	14,270
02 Ninilchik Elem./High	39,385	29,004	36,508	-	-	-	-	-	650	-	-	105,547
33 Paul Banks Elem.	-	63,452	43,262	-	-	-	-	-	350	-	-	107,064
40 Port Graham Elem./High	9,846	-	4,199	-	-	-	-	-	225	-	-	14,270
49 Razdolna Elem./High	11,666	-	7,247	-	-	-	-	-	150	-	-	19,063
46 Redoubt Elem.	-	-	-	-	-	-	-	-	500	-	-	500
16 River City Academy	22,323	7,273	17,367	-	-	-	-	-	275	-	-	47,238
08 Seward High	39,761	-	19,639	-	-	-	-	-	1,625	-	-	61,025
14 Seward Middle	39,761	-	19,639	-	-	-	-	-	475	-	-	59,875
12 Skyview Middle	100,536	87,441	106,569	-	-	-	-	-	1,100	-	-	295,646
43 Soldotna Elem.	-	49,306	33,512	-	-	-	-	-	825	-	-	83,643
09 Soldotna High	267,906	89,795	204,707	-	-	-	-	-	3,150	-	-	565,558
64 Soldotna Montessori Charter	-	23,232	16,242	-	-	-	-	-	-	-	-	39,474
44 Sterling Elem.	-	63,452	43,262	-	-	-	-	-	450	-	-	107,164
03 Susan B English	9,846	-	4,199	-	-	-	-	-	125	-	-	14,170
01 Tebughna School	9,846	-	4,199	-	-	-	-	-	125	-	-	14,170
45 Tustumena Elem.	-	19,324	15,435	-	-	-	-	-	300	-	-	35,059
53 Voznesenka Elem./High	11,666	-	7,247	-	-	-	-	-	300	-	-	19,213
50 West Homer Elem.	-	48,270	32,926	-	-	-	-	-	500	-	-	81,696
42 William H. Seward Elem.	-	27,755	32,571	-	-	-	-	-	500	-	-	60,826
83 Districtwide Services	-	-	258,062	-	-	-	-	-	-	-	-	258,062
85 Secondary Education	-	-	-	-	25,380	2,500	-	4,500	1,250	-	-	33,630
87 Nursing Services	-	470,221	245,747	-	46,100	-	803	2,200	29,000	6,500	-	800,571
	<u>\$ 1,120,831</u>	<u>\$1,639,904</u>	<u>\$1,988,794</u>	<u>\$ -</u>	<u>\$ 71,480</u>	<u>\$ 2,500</u>	<u>\$ 803</u>	<u>\$ 6,700</u>	<u>\$ 58,276</u>	<u>\$ 6,500</u>	<u>\$ -</u>	<u>\$ 4,895,788</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget**

Summary Of Object Codes By Fund/Function/Location

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

	<u>Location</u>	3100 Certified <u>Salaries</u>	3200 Non-Certified <u>Salaries</u>	3500 Employee <u>Benefits</u>	4100 Pro-Tech <u>Services</u>	4200 Staff <u>Travel</u>	4250 Student <u>Travel</u>	4300 Utility <u>Services</u>	4400 Purchased <u>Services</u>	4500 Supplies & <u>Materials</u>	4900 Other <u>Expenses</u>	5100 <u>Equipment</u>	<u>Total</u>
31	Chapman Elem.	\$ -	\$ 14,551	\$ 14,876	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ 30,227
68	Fireweed Academy	-	-	-	-	-	-	-	-	-	-	-	-
66	Homer Flex	-	-	-	-	-	-	-	-	-	-	-	-
06	Homer High	29,464	47,879	74,049	-	-	-	-	-	3,125	-	-	154,517
13	Homer Middle	-	15,140	16,714	-	-	-	-	-	2,000	-	-	33,854
63	Kaleidoscope Charter	-	22,680	6,793	-	-	-	-	-	400	-	-	29,873
48	K-Beach Elem.	45,197	14,016	36,792	-	-	-	-	-	2,625	-	-	98,630
07	Kenai Central High	44,309	46,792	75,936	-	-	-	-	-	10,125	-	-	177,162
11	Kenai Middle	44,309	16,551	37,517	-	-	-	-	-	4,925	-	-	103,302
47	McNeil Canyon Elem.	-	15,124	15,048	-	-	-	-	-	655	-	-	30,827
51	Mountain View Elem.	76,100	14,016	55,163	-	-	-	-	-	1,750	-	-	147,029
10	Nikiski Mid./Sr.	33,094	47,882	74,565	-	-	-	-	-	5,125	-	-	160,666
52	Nikiski North Star Elem.	-	15,652	15,206	-	-	-	-	-	250	-	-	31,108
38	Nikolaevsk Elem./High	-	-	-	-	-	-	-	-	250	-	-	250
02	Ninilchik Elem./High	-	-	-	-	-	-	-	-	200	-	-	200
33	Paul Banks Elem.	-	13,425	14,540	-	-	-	-	-	500	-	-	28,465
49	Razdolna Elem./High	-	-	-	-	-	-	-	-	300	-	-	300
46	Redoubt Elem.	-	17,641	17,464	-	-	-	-	-	3,000	-	-	38,105
08	Seward High	-	28,606	38,367	-	-	-	-	-	2,500	-	-	69,473
14	Seward Middle	-	32,139	33,552	-	-	-	-	-	500	-	-	66,191
12	Skyview Middle	-	15,345	16,775	-	-	-	-	-	5,000	-	-	37,120
43	Soldotna Elem.	-	15,794	15,802	-	-	-	-	-	1,750	-	-	33,346
09	Soldotna High	86,986	47,753	95,537	-	-	-	-	-	7,750	-	-	238,026
64	Soldotna Montessori Charter	-	6,294	6,876	-	-	-	-	-	-	-	-	13,170
44	Sterling Elem.	-	11,563	13,983	-	-	-	-	-	500	-	-	26,046
03	Susan B English	-	-	-	-	-	-	-	-	500	-	-	500
45	Tustumena Elem.	-	11,563	13,983	-	-	-	-	-	1,500	-	-	27,046
53	Voznesenka Elem./High	-	-	-	-	-	-	-	-	-	-	-	-
50	West Homer Elem.	-	15,696	15,220	-	-	-	-	-	500	-	-	31,416
42	William H. Seward Elem.	-	14,504	14,863	-	-	-	-	-	500	-	-	29,867
73	Asst Supt Instruction	20,000	-	1,849	-	-	-	-	-	-	-	-	21,849
81	Special Services	15,493	68	6,401	25,000	1,750	-	-	-	26,622	3,000	-	78,334
83	Districtwide Services	-	-	262,045	-	-	-	-	5,000	-	500	-	267,545
84	Curriculum	-	-	-	-	2,475	-	-	-	68,400	495	-	71,370
85	Secondary Education	337,597	57,248	177,129	-	17,854	-	9,650	3,350	22,225	6,500	-	631,553
86	Elementary Education	432,210	31,665	165,277	3,000	18,800	-	716	620	60,788	6,700	-	719,776
		<u>\$ 379,926</u>	<u>\$ 2,383</u>	<u>\$ 180,473</u>	<u>\$ 28,000</u>	<u>\$ 40,879</u>	<u>\$ -</u>	<u>\$ 10,366</u>	<u>\$ 8,970</u>	<u>\$ 679</u>	<u>\$ 8,237</u>	<u>\$ -</u>	<u>\$ 3,427,143</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 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	\$ 124,850	\$ -	\$ 47,228	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ -	172,328
31	Chapman Elem.	110,344	420	43,475	-	1,125	-	250	700	-	156,314
32	Cooper Landing Elem.	11,390	42	4,326	-	1,350	-	25	140	-	17,273
68	Fireweed Academy	105,236	-	44,423	-	-	-	250	-	-	149,909
66	Homer Flex	114,323	420	43,973	-	1,350	-	250	714	-	161,030
06	Homer High	214,033	630	71,476	-	8,550	-	875	2,042	-	297,606
13	Homer Middle	128,220	420	45,745	-	1,350	-	250	714	-	176,699
35	Hope Elem./High	11,240	42	4,326	-	2,970	-	25	700	-	19,303
56	Kachemak Selo Elem./High	26,794	84	9,128	-	935	-	50	700	-	37,691
63	Kaleidoscope Charter	116,825	-	46,001	-	-	-	450	-	-	163,276
48	K-Beach Elem.	177,773	630	66,787	-	1,350	-	375	700	-	247,615
67	Kenai Alternative	106,304	420	42,825	-	675	-	250	714	-	151,188
07	Kenai Central High	267,453	840	93,641	-	5,850	-	650	1,428	-	369,862
11	Kenai Middle	251,791	840	91,043	-	675	-	500	714	-	345,563
47	McNeil Canyon Elem.	68,795	210	23,436	-	1,350	-	125	700	-	94,616
37	Moose Pass Elem.	12,417	42	4,495	-	1,125	-	25	140	-	18,244
51	Mountain View Elem.	185,169	630	67,989	-	900	-	375	700	-	255,763
34	Nanwalek Elem./High	54,989	210	21,677	-	3,600	-	125	700	-	81,301
10	Nikiski Mid./Sr.	152,245	420	48,611	-	4,500	-	250	714	-	206,740
52	Nikiski North Star Elem.	121,433	420	44,918	-	900	-	250	700	-	168,621
38	Nikolaevsk Elem./High	24,465	84	8,796	-	3,150	-	50	714	-	37,259
02	Ninilchik Elem./High	93,358	336	35,177	-	2,925	-	200	714	-	132,710
33	Paul Banks Elem.	106,134	420	42,871	-	1,350	-	250	700	-	151,725
40	Port Graham Elem./High	23,026	84	8,732	-	3,600	-	50	350	-	35,842
49	Razdolna Elem./High	56,489	210	21,963	-	675	-	125	714	-	80,176
46	Redoubt Elem.	127,220	420	45,745	-	1,350	-	250	700	-	175,685
16	River City Academy	56,041	225	21,397	-	675	-	125	100	-	78,563
08	Seward High	138,739	420	47,109	-	4,500	-	250	714	-	191,732
14	Seward Middle	63,086	210	22,477	-	900	-	125	560	-	87,358
12	Skyview Middle	174,975	630	66,173	-	675	-	375	714	-	243,542
43	Soldotna Elem.	135,313	420	46,761	-	1,350	-	250	700	-	184,794
09	Soldotna High	337,912	1,050	116,530	-	5,850	-	625	1,428	-	463,395
64	Soldotna Montessori Charter	120,296	-	46,576	-	-	-	250	-	-	167,122
44	Sterling Elem.	126,622	420	45,517	-	1,350	-	250	560	-	174,719
03	Susan B English	55,489	210	21,677	-	4,500	-	125	350	-	82,351
01	Tebughna School	21,596	84	8,670	-	4,500	-	50	700	-	35,600
45	Tustumena Elem.	107,134	420	42,871	-	1,350	-	250	700	-	152,725
53	Voznesenka Elem./High	101,176	336	36,510	-	1,800	-	200	714	-	140,736
50	West Homer Elem.	120,282	420	44,754	-	1,350	-	250	700	-	167,756
42	Williams H. Seward Elem.	121,629	420	45,090	-	1,350	-	250	700	-	169,439
83	Districtwide Services	-	-	525,051	-	-	-	-	-	-	525,051
		<u>\$ 4,472,606</u>	<u>\$ 13,539</u>	<u>\$2,165,970</u>	<u>\$ -</u>	<u>\$ 81,755</u>	<u>\$ -</u>	<u>\$ 9,900</u>	<u>\$ 25,452</u>	<u>\$ -</u>	<u>\$ 6,769,222</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4450 School Administration Support Services

		3200	3500	4100	4200	4300	4400	4500	4900	5100	
		Non-Certified	Employee	Pro-Tech	Staff	Utility	Purchased	Supplies	Other		
	<u>Location</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Services</u>	<u>Services</u>	<u>& Materials</u>	<u>Expenses</u>	<u>Equipment</u>	<u>Total</u>
65	Aurora Borealis Charter	\$ 68,902	\$ 72,314	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	141,216
31	Chapman Elem.	37,114	38,796	-	-	1,000	-	200	-	-	77,110
32	Cooper Landing Elem.	35,155	34,886	-	-	20,200	-	200	-	-	90,441
68	Fireweed Academy	44,082	42,565	-	-	-	-	-	-	-	86,647
66	Homer Flex	40,963	36,627	-	-	7,050	250	635	-	-	85,525
06	Homer High	116,879	104,208	-	-	18,700	-	650	-	-	240,437
13	Homer Middle	42,753	40,486	-	-	1,000	-	3,000	-	-	87,239
35	Hope Elem./High	32,480	34,086	-	-	14,450	-	50	-	-	81,066
56	Kachemak Selo Elem./High	36,478	35,283	-	1,800	5,250	-	200	-	-	79,011
63	Kaleidoscope Charter	88,394	81,231	-	-	1,900	-	2,500	-	-	174,025
48	K-Beach Elem.	68,278	75,812	-	-	10,250	-	3,400	-	-	157,740
67	Kenai Alternative	38,687	35,946	-	-	8,750	-	275	-	-	83,658
07	Kenai Central High	143,373	125,983	-	-	18,900	-	4,350	-	-	292,606
11	Kenai Middle	103,225	86,278	-	-	2,500	-	1,250	-	-	193,253
15	Marathon School	-	-	-	-	3,750	-	-	-	-	3,750
47	McNeil Canyon Elem.	41,888	40,225	-	-	6,050	-	700	-	-	88,863
37	Moose Pass Elem.	34,564	34,711	-	-	15,200	-	50	-	-	84,525
51	Mountain View Elem.	88,740	81,939	-	-	1,500	-	3,064	-	-	175,243
34	Nanwalek Elem./High	40,963	36,627	-	-	150,200	-	1,250	5,400	-	234,440
10	Nikiski Mid./Sr.	90,578	82,490	-	-	11,500	-	1,000	-	-	185,568
52	Nikiski North Star Elem.	48,340	42,159	-	-	10,300	-	600	-	-	101,399
38	Nikolaevsk Elem./High	31,254	33,720	-	-	5,500	-	250	-	-	70,724
02	Ninilchik Elem./High	35,713	38,377	-	-	1,700	-	200	-	-	75,990
33	Paul Banks Elem.	46,810	41,701	-	-	7,700	-	500	-	-	96,711
40	Port Graham Elem./High	35,155	34,886	-	-	150,200	-	250	2,500	-	222,991
49	Razdolna Elem./High	40,963	36,627	-	-	5,500	-	200	-	-	83,290
46	Redoubt Elem.	73,192	63,443	-	-	1,000	-	1,000	-	-	138,635
16	River City Academy	43,224	37,305	-	-	200	-	200	-	-	80,929
08	Seward High	71,652	62,981	-	-	48,000	-	1,000	-	-	183,633
14	Seward Middle	48,249	38,809	-	-	40,500	-	500	-	-	128,058
12	Skyview Middle	79,820	65,429	-	-	3,500	-	2,500	-	-	151,249
43	Soldotna Elem.	56,415	44,577	-	-	1,500	-	750	-	-	103,242
09	Soldotna High	198,190	170,082	-	-	4,500	-	3,500	-	-	376,272
64	Soldotna Montessori Charter	41,842	41,003	-	-	-	-	-	-	-	82,845
44	Sterling Elem.	46,810	41,701	-	-	5,500	-	1,000	-	-	95,011
03	Susan B English	40,183	36,393	-	-	10,700	-	500	7,500	-	95,276
01	Tebughna School	40,963	36,627	-	-	45,550	-	500	6,000	-	129,640
45	Tustumena Elem.	38,802	39,302	-	-	1,500	-	500	-	-	80,104
53	Voznesenka Elem./High	46,810	41,701	-	-	5,300	-	300	-	-	94,111
50	West Homer Elem.	35,713	38,377	-	-	1,500	-	1,015	-	-	76,605
42	William H. Seward Elem.	56,415	44,577	-	-	20,300	-	2,000	-	-	123,292
		-	-	-	-	-	-	-	-	-	-
83	DistictWide Services	-	429,078	-	-	-	-	-	-	-	429,078
		<u>\$ 2,350,011</u>	<u>\$2,579,348</u>	<u>\$ -</u>	<u>\$ 1,800</u>	<u>\$ 668,600</u>	<u>\$ 250</u>	<u>\$ 194,175</u>	<u>\$ 21,400</u>	<u>\$ 57,981</u>	<u>\$ 5,661,448</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 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	\$ -	\$ 67,084	\$ 48,990	\$ 125,000	\$ 38,595	\$ 200	\$ 18,800	\$ 15,900	\$ 28,900	\$ -	\$ 343,469
71	Office Of Superintendent	192,500	35,484	63,399	-	29,350	15,750	6,050	13,800	4,000	-	360,333
73	Asst Supt Instruction	161,109	78,236	102,270	50,000	10,250	2,750	20,550	20,000	508	-	445,673
83	DistrictWide Services	-	-	48,601	-	-	-	-	-	-	-	48,601
88	Communications/Relations	-	-	-	-	-	-	-	-	-	-	-
		<u>\$ 353,609</u>	<u>\$ 180,804</u>	<u>\$ 263,260</u>	<u>\$ 175,000</u>	<u>\$ 78,195</u>	<u>\$ 18,700</u>	<u>\$ 45,400</u>	<u>\$ 49,700</u>	<u>\$ 33,408</u>	<u>\$ -</u>	<u>\$ 1,198,076</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 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	-	-	-	-	-	-	-	-	-	-	-	-	-
64	Soldotna Montessori Charter	-	-	-	-	-	-	-	-	-	-	-	-	-
72	Asst Supt Instructional Svcs	-	-	-	-	-	-	-	-	-	-	-	-	-
74	Fiscal Services	-	764,158	451,981	128,000	14,170	14,000	10,050	-	9,433	5,500	(200,000)	-	1,197,292
75	Planning & Operations	-	203,895	116,857	3,500	6,790	300	600	-	6,500	3,000	-	-	341,442
76	Purchasing & Warehouse	-	512,827	328,866	-	5,922	1,452	16,050	-	48,950	1,120	(200,000)	6,000	721,187
77	Human Resources	295,357	398,900	353,727	202,000	37,845	7,100	22,550	-	13,309	44,500	(100,000)	-	1,275,288
78	Information Services	3,500	1,236,781	597,352	4,000	7,100	5,100	274,558	-	152,467	3,300	-	33,500	2,317,658
79	E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	-	-
83	Districtwide Services	-	-	123,487	-	-	-	1,488,736	-	-	-	-	-	1,612,223
		<u>\$ 298,857</u>	<u>\$3,116,561</u>	<u>\$1,972,270</u>	<u>\$ 337,500</u>	<u>\$ 71,827</u>	<u>\$ 27,952</u>	<u>\$1,812,544</u>	<u>\$ -</u>	<u>\$ 230,659</u>	<u>\$ 57,420</u>	<u>\$ (500,000)</u>	<u>\$ 39,500</u>	<u>\$ 7,465,090</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 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	
	Location	Non-Certified	Employee	Staff	Utility		Purchased	Insurance	Supplies	Other	Equipment	Total
		Salaries	Benefits	Travel	Services	Energy	Services	Premiums	& Materials	Expenses		
65	Aurora Borealis Charter	\$ 41,809	\$ 41,756	\$ -	\$ -	\$ -	\$ 488,736	\$ -	\$ -	\$ -	\$ -	572,301
31	Chapman Elem.	49,068	42,377	-	11,218	84,096	250	-	2,999	-	-	190,008
80	Connections	10,318	10,024	-	-	-	-	-	500	-	-	20,842
32	Cooper Landing Elem.	15,885	18,598	-	7,636	29,351	250	-	2,000	-	-	73,720
68	Fireweed Academy	14,712	14,571	-	-	-	184,605	-	-	-	-	213,888
66	Homer Flex	21,929	20,409	-	1,889	8,188	25	-	2,000	-	-	54,440
06	Homer High	221,638	190,940	-	33,039	435,214	1,000	-	26,081	-	-	907,912
13	Homer Middle	98,472	84,854	-	6,367	131,467	250	-	8,653	-	-	330,063
35	Hope Elem./High	19,223	19,598	-	25	52,725	250	-	2,000	-	-	93,821
56	Kachemak Selo Elem./High	28,835	29,396	-	262	18,403	50,180	-	2,000	-	-	129,076
63	Kaleidoscope Charter	97,311	87,514	-	-	-	636,127	-	-	-	-	820,952
48	K-Beach Elem.	119,820	118,928	-	4,733	146,088	250	-	5,585	-	-	395,404
67	Kenai Alternative	38,015	25,226	-	2,911	65,138	250	-	1,638	-	-	133,178
07	Kenai Central High	210,498	215,285	-	34,472	488,895	1,000	-	32,855	-	-	983,005
11	Kenai Middle	132,004	122,578	-	10,809	188,669	250	-	11,410	-	-	465,720
47	McNeil Canyon Elem.	49,548	56,361	-	7,140	91,785	250	-	3,603	-	-	208,687
37	Moose Pass Elem.	15,885	18,598	-	7,800	44,503	250	-	2,000	-	-	89,036
51	Mountain View Elem.	142,329	125,670	-	10,440	141,661	250	-	5,817	-	-	426,167
34	Nanwalek Elem./High	31,290	23,212	500	8,535	105,152	28,396	-	2,375	-	-	199,460
10	Nikiski Mid./Sr.	126,270	134,696	-	10,169	317,357	1,000	-	19,064	-	-	608,556
52	Nikiski North Star Elem.	92,242	82,988	-	6,967	208,330	250	-	5,500	-	-	396,277
38	Nikolaevsk Elem./High	26,360	35,576	-	1,061	70,740	500	-	3,205	-	-	137,442
02	Ninilchik Elem./High	95,176	83,867	-	2,146	132,369	750	-	7,960	-	-	322,268
33	Paul Banks Elem.	75,489	64,131	-	6,439	96,280	250	-	3,992	-	-	246,581
40	Port Graham Elem./High	16,509	18,785	-	3,387	104,892	575	-	2,675	-	-	146,823
49	Razdolna Elem./High	27,759	29,076	-	1,214	26,645	62,945	-	2,000	-	-	149,639
46	Redoubt Elem.	91,668	96,658	-	7,771	100,754	250	-	5,236	-	-	302,337
16	River City Academy	-	-	-	-	-	-	-	2,000	-	-	2,000
08	Seward High	82,612	80,529	250	69,700	178,165	1,000	-	13,054	-	-	425,310
14	Seward Middle	54,614	44,037	400	6,126	151,568	250	-	4,950	-	-	261,945
12	Skyview Middle	207,804	186,800	-	13,357	427,431	250	-	16,863	-	-	852,505
43	Soldotna Elem.	98,472	84,854	-	4,960	98,995	250	-	5,959	-	-	293,490
09	Soldotna High	238,528	223,680	-	24,242	421,638	1,000	-	28,321	-	-	937,409
64	Soldotna Montessori Charter	33,314	39,171	-	-	-	459,869	-	-	-	-	532,354
44	Sterling Elem.	68,055	61,904	-	2,418	96,873	250	-	3,934	-	-	233,434
03	Susan B English	80,268	79,404	-	21,878	198,725	950	-	8,901	-	-	390,126
01	Tebughna School	49,068	42,377	-	28,877	129,410	750	-	3,857	-	-	254,339
45	Tustumena Elem.	60,381	59,605	-	4,203	121,682	250	-	5,135	-	-	251,256
53	Voznesenka Elem./High	55,170	64,965	-	3,040	31,745	130,021	-	2,000	-	-	286,941
50	West Homer Elem.	106,195	101,009	-	9,153	138,082	250	-	5,198	-	-	359,887
42	William H. Seward Elem.	92,242	82,988	500	10,479	129,055	250	-	5,742	-	-	321,256
75	Planning & Operations	3,649	3,584	7,000	-	10,186	241,000	-	24,500	-	2,000	291,919
76	Purchasing & Warehouse	-	-	-	7,520	108,914	-	-	1,500	-	-	117,934
77	Human Resources	211,258	38,461	-	-	-	-	-	-	-	-	249,719
83	Districtwide Services	-	194,602	-	-	81,600	7,816,606	1,051,227	-	-	-	9,144,035
85	Secondary Education	6,592	5,570	-	-	-	-	-	-	-	-	12,162
86	Elementary Education	-	10	-	972	4,742	-	-	-	-	-	5,724
		<u>\$3,358,284</u>	<u>\$3,205,222</u>	<u>\$ 8,650</u>	<u>\$ 393,355</u>	<u>\$ 5,417,513</u>	<u>\$10,112,035</u>	<u>\$ 1,051,227</u>	<u>\$ 293,062</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$23,841,348</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 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.	20,361	3,099	2,924	-	-	-	-	-	-	-	26,384
80	Connections	-	-	-	-	-	-	-	-	-	5,800	5,800
32	Cooper Landing Elem.	1,508	732	251	-	-	-	-	-	-	338	2,829
66	Homer Flex	1,507	731	220	-	-	-	-	-	-	425	2,883
06	Homer High	109,073	88,159	36,546	-	500	-	-	-	1,100	6,000	241,378
13	Homer Middle	24,929	9,901	4,077	-	-	-	-	-	-	-	38,907
35	Hope Elem./High	2,228	484	318	-	-	-	-	-	-	200	3,230
56	Kachemak Selo Elem./High	2,367	623	339	-	-	-	-	-	-	275	3,604
48	K-Beach Elem.	9,057	5,861	1,344	-	-	-	-	-	-	-	16,262
67	Kenai Alternative	2,070	1,294	306	-	-	-	-	-	-	450	4,120
07	Kenai Central High	178,387	46,414	42,989	-	1,000	-	-	5,000	-	6,800	280,590
11	Kenai Middle	40,420	11,528	6,177	-	-	-	-	-	-	-	58,125
47	McNeil Canyon Elem.	4,305	2,077	629	-	-	-	-	-	-	-	7,011
37	Moose Pass Elem.	1,108	236	159	-	-	-	-	-	-	-	1,503
51	Mountain View Elem.	9,406	6,210	1,397	-	-	-	-	-	-	-	17,013
34	Nanwalek Elem./High	9,201	2,221	1,367	-	-	-	-	-	-	750	13,539
10	Nikiski Mid./Sr.	129,351	39,090	35,656	-	500	-	-	-	200	3,300	208,097
52	Nikiski North Star Elem.	6,650	3,454	975	-	-	-	-	-	-	-	11,079
38	Nikolaevsk Elem./High	23,647	5,807	3,725	-	-	-	-	-	-	400	33,579
02	Ninilchik Elem./High	19,008	20,562	4,109	-	-	-	-	-	-	700	44,379
33	Paul Banks Elem.	3,998	3,222	601	-	-	-	-	-	-	-	7,821
40	Port Graham Elem./High	6,585	477	928	-	-	-	-	-	-	400	8,390
49	Razdolna Elem./High	3,056	1,312	445	-	-	-	-	-	-	575	5,388
46	Redoubt Elem.	8,011	4,815	1,184	-	-	-	-	-	-	-	14,010
16	River City Academy	776	108	1,175	-	-	-	-	-	-	-	2,059
08	Seward High	74,323	36,996	16,990	-	2,000	-	-	-	33	2,700	133,042
14	Seward Middle	12,634	10,406	2,456	-	-	-	-	-	-	-	25,496
12	Skyview Middle	39,709	16,152	6,479	-	-	-	-	-	-	-	62,340
43	Soldotna Elem.	6,256	4,996	1,001	-	-	-	-	-	-	-	12,253
09	Soldotna High	156,210	82,149	41,512	-	500	-	-	5,000	-	11,250	296,621
44	Sterling Elem.	5,075	2,363	741	-	-	-	-	-	-	-	8,179
03	Susan B English	3,484	2,324	616	-	-	-	-	-	-	400	6,824
01	Tebughna School	3,963	485	561	-	-	-	-	-	-	250	5,259
45	Tustumena Elem.	4,670	1,958	679	-	-	-	-	-	-	-	7,307
53	Voznesenka Elem./High	3,269	2,397	521	-	-	-	-	-	-	450	6,637
50	West Homer Elem.	6,035	3,807	924	-	-	-	-	-	-	-	10,766
42	William H. Seward Elem.	7,201	4,005	1,060	-	-	-	-	-	-	-	12,266
73	Asst Supt Instruction	14,063	-	1,970	-	-	-	-	-	-	-	16,033
77	Human Resources	-	-	-	-	-	-	-	-	-	-	-
83	Districtwide Services	-	-	103,193	-	-	-	-	-	-	7,500	110,693
85	Secondary Education	2,000	-	153	-	3,500	-	-	25,000	3,000	-	33,653
		<u>\$ 955,901</u>	<u>\$ 280,810</u>	<u>\$ 195,419</u>	<u>\$ -</u>	<u>\$ 8,000</u>	<u>\$ -</u>	<u>\$ 194,175</u>	<u>\$ 35,000</u>	<u>\$ 57,981</u>	<u>\$ 15,000</u>	<u>\$ 1,805,349</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4900 Transfer To Other Funds

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

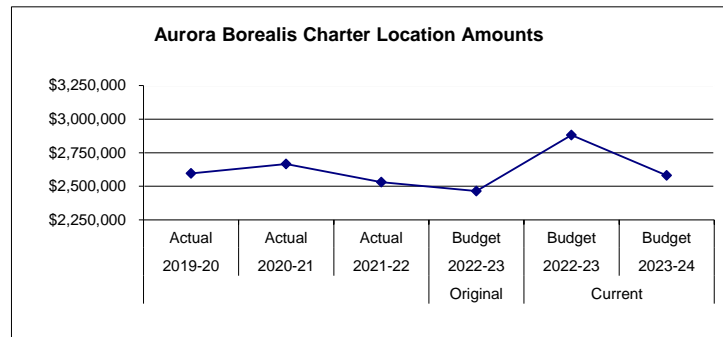
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 65 Aurora Borealis Charter School

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 1,032,696	\$ 1,142,388	\$ 1,057,695	3100 Certificated Salaries	\$ 1,048,167	\$ 1,068,697	\$ 1,111,594	\$ 42,897	4
225,923	205,175	226,727	3200 Non-Certificated Salaries	228,003	219,721	233,134	13,413	6
619,138	631,732	551,984	3500 Employee Benefits	755,919	626,966	796,350	169,384	27
<u>1,877,757</u>	<u>1,979,295</u>	<u>1,836,406</u>	Subtotal - Personnel Services	<u>2,032,089</u>	<u>1,915,384</u>	<u>2,141,078</u>	<u>225,694</u>	12
769	500	1,575	4100 Professional and Technical Services	-	1,750	-	(1,750)	-
300	75	109	4200 Staff Travel	-	-	-	-	-
5,138	8,968	9,581	4250 Student Travel	-	8,815	-	(8,815)	(100)
4,967	5,295	4,489	4300 Utility Services	2,394	2,394	-	(2,394)	-
38,708	38,928	38,956	4350 Energy	35,207	35,207	-	(35,207)	-
470,159	456,660	472,373	4400 Other Purchased Services	450,034	519,626	488,736	(30,890)	(6)
95,660	81,520	81,578	4500 Supplies, Materials, and Media	(60,753)	182,875	(54,731)	(237,606)	(130)
4,930	2,408	1,923	4900 Other Expenses	5,593	129,004	5,717	(123,287)	(96)
-	-	-	4900 Other Expenses - Additional Allowable	-	-	-	-	100
80,994	83,716	78,939	4950 Indirect Costs	-	84,174	-	(84,174)	(100)
<u>701,625</u>	<u>678,070</u>	<u>689,523</u>	Subtotal - Other	<u>432,475</u>	<u>963,845</u>	<u>439,722</u>	<u>(524,123)</u>	(54)
<u>16,431</u>	<u>7,870</u>	<u>4,289</u>	5100 Equipment	-	1,950	-	(1,950)	(100)
<u>\$ 2,595,813</u>	<u>\$ 2,665,235</u>	<u>\$ 2,530,218</u>	Location Totals	<u>\$ 2,464,564</u>	<u>\$ 2,881,179</u>	<u>\$ 2,580,800</u>	<u>\$ (300,379)</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
2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 65 Aurora Borealis Charter School

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
183.00	173.00	184.00	Enrollment in ADM (K-8)	175.00	187.00	180.00

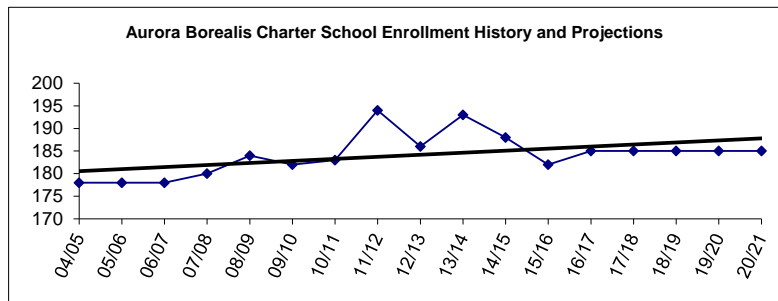
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.81	12.00	12.00	Teacher (Includes Quest)	12.00	12.00	12.00
0.35	0.20	0.30	Specialist*	0.30	-	-
-	0.10	0.03	Special Ed Teacher**	0.03	-	-
<u>13.16</u>	<u>13.30</u>	<u>13.33</u>	Certificated Subtotal	<u>13.33</u>	<u>13.00</u>	<u>13.00</u>
1.51	1.51	1.51	Special Ed Aide	1.51	0.88	0.88
0.88	0.88	0.88	Aide	0.88	1.76	1.76
0.53	0.33	0.63	Nurse***	0.63	0.63	0.63
1.88	1.88	1.88	Support	1.88	1.76	1.76
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>5.80</u>	<u>5.60</u>	<u>5.90</u>	Non-Certificated Subtotal	<u>5.90</u>	<u>6.03</u>	<u>6.03</u>
<u>18.96</u>	<u>18.90</u>	<u>19.23</u>	Total	<u>19.23</u>	<u>19.03</u>	<u>19.03</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.

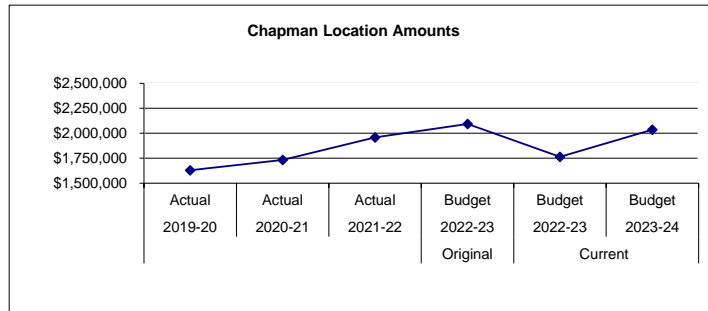


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

Fund: 100 General Fund - Expenditures
Location: 31 Chapman

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 791,134	\$ 893,430	\$ 1,069,596	3100 Certificated Salaries	\$ 1,029,777	\$ 881,861	\$ 1,018,801	\$ 136,940	16
153,373	156,610	192,576	3200 Non-Certificated Salaries	206,265	169,156	203,664	34,508	20
489,715	555,898	558,830	3500 Employee Benefits	738,923	566,067	695,288	129,221	23
1,434,222	1,605,938	1,821,002	Subtotal - Personnel Services	1,974,965	1,617,084	1,917,753	300,669	19
1,740	199	50	4100 Professional and Technical Services	-	-	-	-	-
2,013	(256)	8,617	4200 Staff Travel	1,125	1,125	1,125	-	-
2,001	-	-	4250 Student Travel	-	-	-	-	-
12,525	12,336	11,861	4300 Utility Services	12,236	12,236	12,218	(18)	(0)
84,239	83,113	84,938	4350 Energy	82,757	82,757	84,096	1,339	2
1,878	1,520	2,061	4400 Other Purchased Services	2,212	2,212	2,056	(156)	(7)
90,264	27,800	28,578	4500 Supplies, Materials, and Media	19,412	48,665	18,109	(30,556)	(63)
423	718	718	4900 Other Expenses	700	700	700	-	-
195,083	125,430	136,823	Subtotal - Other	118,442	147,695	118,304	(29,391)	(20)
778	1,116	-	5100 Equipment	-	-	-	-	-
<u>\$ 1,630,083</u>	<u>\$ 1,732,484</u>	<u>\$ 1,957,825</u>	Location Totals	<u>\$ 2,093,407</u>	<u>\$ 1,764,779</u>	<u>\$ 2,036,057</u>	<u>\$ 271,278</u>	15



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
2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures
Location: 31 Chapman

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
136.00	129.00	164.00	Enrollment in ADM (K-8)	164.00	158.00	149.00

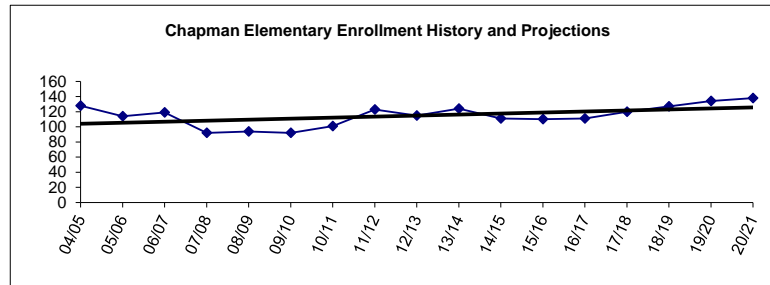
FTE's Included In Current Budget

0.80	1.00	0.80	Administrator	1.00	1.00	1.00
9.20	9.00	9.77	Teacher (Includes Quest)	11.74	11.00	10.00
0.40	0.50	0.80	Specialist*	1.33	0.40	0.40
1.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
11.40	12.50	13.37	Certificated Subtotal	16.07	14.40	13.40
0.88	1.06	0.88	Special Ed Aide	1.76	1.76	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	1.50	1.50	1.00
4.14	4.32	4.14	Non-Certificated Subtotal	5.52	5.52	5.02
15.54	16.82	17.51	Total	21.59	19.92	18.42

* "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.



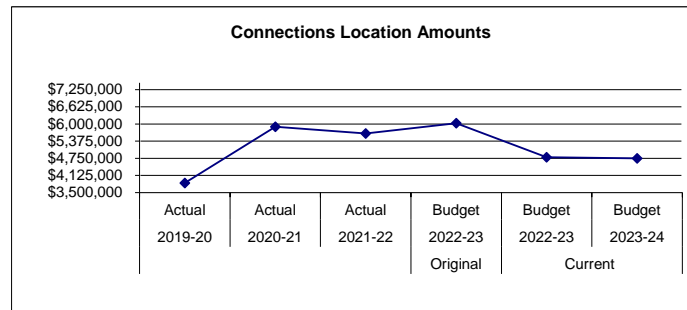
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 80 Connections

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 1,244,480	\$ 1,752,798	\$ 2,152,568	3100 Certificated Salaries	\$ 2,104,279	\$ 1,392,336	\$ 1,363,806	\$ (28,530)	(2)
312,964	354,895	311,498	3200 Non-Certificated Salaries	355,945	373,639	380,585	6,946	2
749,079	1,000,699	1,042,672	3500 Employee Benefits	1,338,908	824,591	857,151	32,560	4
<u>2,306,523</u>	<u>3,108,392</u>	<u>3,506,738</u>	Subtotal - Personnel Services	<u>3,799,132</u>	<u>2,590,566</u>	<u>2,601,542</u>	<u>10,976</u>	0
58,612	78,279	126,272	4100 Professional and Technical Services	50,000	285,000	300,000	15,000	5
7,207	661	6,438	4200 Staff Travel	27,687	12,000	12,000	-	-
5,234	-	12,968	4250 Student Travel	5,000	5,560	5,000	(560)	(10)
73,838	102,336	86,558	4300 Utility Services	70,205	120,705	70,205	(50,500)	(42)
242,405	327,649	221,034	4400 Other Purchased Services	357,307	358,030	57,169	(300,861)	(84)
984,804	2,071,192	1,664,394	4500 Supplies, Materials, and Media	1,535,675	1,232,319	1,519,375	287,056	23
9,594	7,385	9,516	4900 Other Expenses	4,874	4,874	7,014	2,140	44
<u>1,381,694</u>	<u>2,587,502</u>	<u>2,127,180</u>	Subtotal - Other	<u>2,050,748</u>	<u>2,018,488</u>	<u>1,970,763</u>	<u>(47,725)</u>	(2)
<u>163,759</u>	<u>203,502</u>	<u>23,439</u>	5100 Equipment	<u>177,500</u>	<u>179,004</u>	<u>175,000</u>	<u>(4,004)</u>	(2)
<u>\$ 3,851,976</u>	<u>\$ 5,899,396</u>	<u>\$ 5,657,357</u>	Location Totals	<u>\$ 6,027,380</u>	<u>\$ 4,788,058</u>	<u>\$ 4,747,305</u>	<u>\$ (40,753)</u>	(1)



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
2023 - 2024 Budget

Fund: 100 General Fund - Expenditures
 Location: 80 Connections

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
869.00	1,803.00	1,212.00	Enrollment in ADM (9-12)	1,105.00	1,107.00	1,039.00

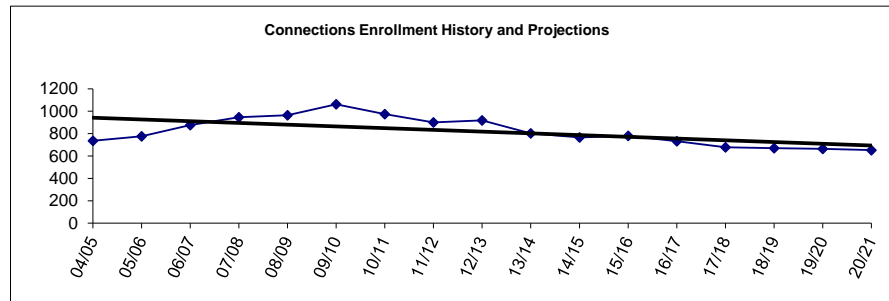
FTE's Included In Current Budget

1.00	1.00	2.00	Administrator	2.00	2.00	1.00
15.50	20.12	24.00	Teacher (Includes Quest)	21.50	12.00	11.50
-	-	-	Specialist*	-	-	-
1.00	1.00	2.00	Special Ed Teacher**	2.00	3.00	3.00
17.50	22.12	28.00	Certificated Subtotal	25.50	17.00	15.50
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
6.60	7.60	7.70	Support	7.70	7.70	7.70
0.25	0.25	0.25	Custodian	0.25	0.25	0.25
6.85	7.85	7.95	Non-Certificated Subtotal	7.95	7.95	7.95
24.35	29.97	35.95	Total	33.45	24.95	23.45

* "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.

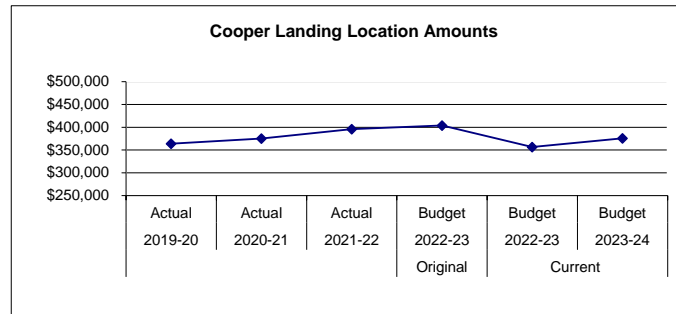


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 106,385	\$ 111,644	\$ 129,921	3100 Certificated Salaries	\$ 124,855	\$ 108,619	\$ 115,285	\$ 6,666	6
57,998	69,578	67,412	3200 Non-Certificated Salaries	79,451	79,222	65,125	(14,097)	(18)
101,308	123,547	120,800	3500 Employee Benefits	139,731	104,768	131,600	26,832	26
<u>265,691</u>	<u>304,769</u>	<u>318,133</u>	Subtotal - Personnel Services	<u>344,037</u>	<u>292,609</u>	<u>312,010</u>	<u>19,401</u>	7
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
2,580	1,771	1,635	4200 Staff Travel	1,350	1,350	1,350	-	-
31,975	34,121	34,055	4300 Utility Services	26,987	26,987	27,836	849	3
28,520	29,121	30,412	4350 Energy	26,939	26,939	29,351	2,412	9
63	252	840	4400 Other Purchased Services	407	407	480	73	18
34,839	4,744	10,510	4500 Supplies, Materials, and Media	3,688	7,849	4,338	(3,511)	(45)
348	349	362	4900 Other Expenses	478	478	478	-	-
<u>98,325</u>	<u>70,358</u>	<u>77,814</u>	Subtotal - Other	<u>59,849</u>	<u>64,010</u>	<u>63,833</u>	<u>(177)</u>	(0)
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 364,016</u>	<u>\$ 375,127</u>	<u>\$ 395,947</u>	Location Totals	<u>\$ 403,886</u>	<u>\$ 356,619</u>	<u>\$ 375,843</u>	<u>\$ 19,224</u>	5



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
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
13.00	11.00	13.00	Enrollment in ADM (K-12)	15.00	19.00	22.00

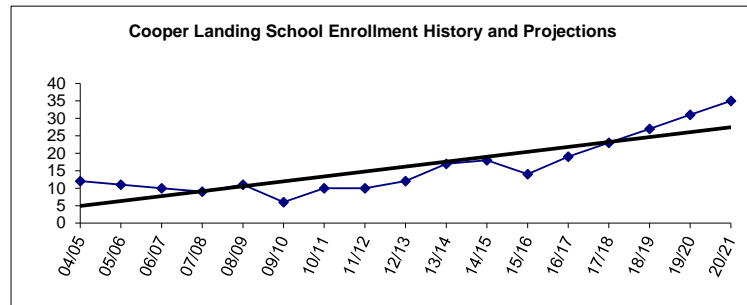
FTE's Included In Current Budget

0.10	0.10	0.10	Administrator	0.10	0.10	0.10
1.00	1.00	1.00	Teacher (Includes Quest)	1.00	2.00	1.00
-	-	0.10	Specialist*	0.10	0.10	0.10
-	-	0.08	Special Ed Teacher**	0.08	-	-
1.10	1.10	1.28	Certificated Subtotal	1.28	2.20	1.20
0.88	0.88	0.88	Aide	0.88	0.88	0.88
0.04	0.05	-	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
2.30	2.31	2.26	Non-Certificated Subtotal	2.26	2.26	2.26
3.40	3.41	3.54	Total	3.54	4.46	3.46

* "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.

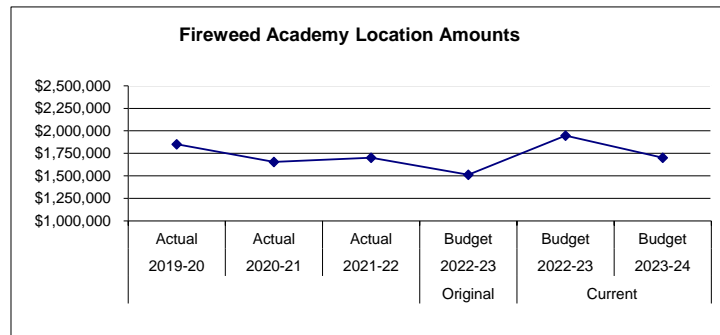


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 720,390	\$ 615,467	\$ 674,315	3100 Certificated Salaries	\$ 643,357	\$ 581,384	\$ 609,069	\$ 27,685	5
187,284	181,022	184,965	3200 Non-Certificated Salaries	190,383	181,202	206,975	25,773	14
482,702	459,062	456,944	3500 Employee Benefits	436,706	452,638	544,293	91,655	20
<u>1,390,376</u>	<u>1,255,551</u>	<u>1,316,224</u>	Subtotal - Personnel Services	<u>1,270,446</u>	<u>1,215,224</u>	<u>1,360,337</u>	<u>145,113</u>	<u>12</u>
1,305	4,416	9,343	4100 Professional and Technical Services	-	2,000	-	(2,000)	-
15,887	531	6,202	4200 Staff Travel	-	1,000	-	(1,000)	(100)
211	716	4,005	4250 Student Travel	-	2,500	-	(2,500)	-
5,886	5,681	6,034	4300 Utility Services	-	3,700	-	(3,700)	-
35,559	34,835	39,608	4350 Energy	-	28,100	-	(28,100)	-
248,482	236,952	231,748	4400 Other Purchased Services	172,996	245,543	184,605	(60,938)	(25)
58,805	60,842	31,730	4500 Supplies, Materials, and Media	66,140	268,776	154,304	(114,472)	(43)
7,440	267	737	4900 Other Expenses	3,433	127,511	3,772	(123,739)	100
-	-	-	4900 Other Expenses - Additional Allowable	-	-	-	-	-
<u>62,474</u>	<u>55,476</u>	<u>57,309</u>	4950 Indirect Costs	<u>-</u>	<u>52,924</u>	<u>-</u>	<u>(52,924)</u>	<u>(100)</u>
<u>436,049</u>	<u>399,716</u>	<u>386,716</u>	Subtotal - Other	<u>242,569</u>	<u>732,054</u>	<u>342,681</u>	<u>(389,373)</u>	<u>(53)</u>
24,538	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 1,850,963</u>	<u>\$ 1,655,267</u>	<u>\$ 1,702,940</u>	Location Totals	<u>\$ 1,513,015</u>	<u>\$ 1,947,278</u>	<u>\$ 1,703,018</u>	<u>\$ (244,260)</u>	<u>(13)</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
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
127.00	86.00	99.00	Enrollment in ADM (K-6)	96.00	107.00	114.00

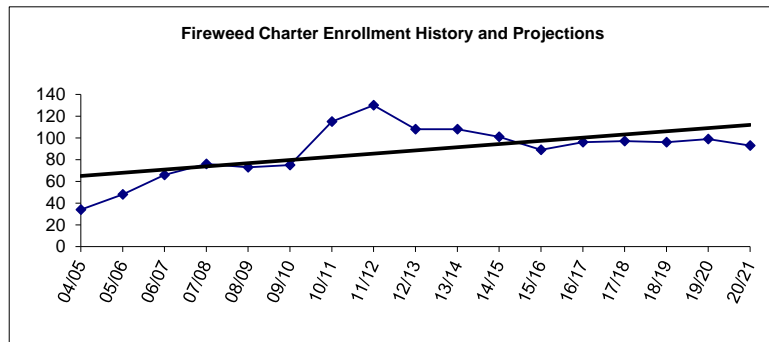
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
7.50	6.00	6.00	Teacher (Includes Quest)	6.00	6.00	7.00
0.39	0.31	0.33	Specialist*	0.33	-	-
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	-
<u>9.89</u>	<u>8.31</u>	<u>8.33</u>	Certificated Subtotal	<u>8.33</u>	<u>8.00</u>	<u>8.00</u>
0.88	0.88	1.76	Special Ed Aide	1.76	-	1.76
1.88	1.88	1.38	Aide	1.38	3.14	1.38
0.32	0.32	0.65	Nurse***	0.65	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
<u>4.43</u>	<u>4.43</u>	<u>5.14</u>	Non-Certificated Subtotal	<u>5.14</u>	<u>5.14</u>	<u>5.14</u>
<u>14.32</u>	<u>12.74</u>	<u>13.47</u>	Total	<u>13.47</u>	<u>13.14</u>	<u>13.14</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.

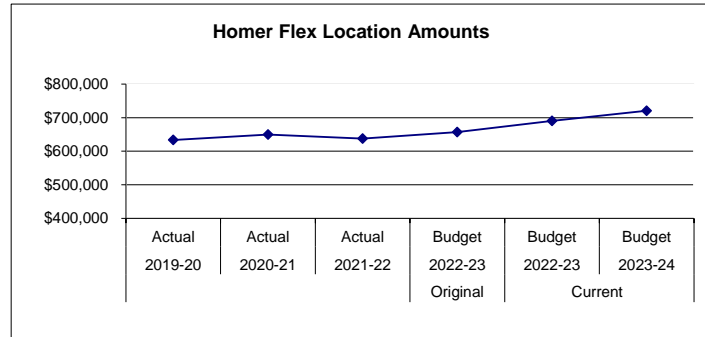


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 319,459	\$ 319,748	\$ 331,190	3100 Certificated Salaries	\$ 331,668	\$ 347,252	\$ 361,592	\$ 14,340	4
76,915	66,368	66,093	3200 Non-Certificated Salaries	63,549	82,762	84,897	2,135	3
209,179	218,373	208,480	3500 Employee Benefits	234,808	233,355	246,713	13,358	6
605,553	604,489	605,763	Subtotal - Personnel Services	630,025	663,369	693,202	29,833	4
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,220	93	492	4200 Staff Travel	1,350	1,350	1,350	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
12,536	31,063	15,092	4300 Utility Services	9,111	9,111	8,939	(172)	(2)
7,573	8,229	8,762	4350 Energy	8,150	8,150	8,188	38	0
349	265	404	4400 Other Purchased Services	588	588	630	42	7
3,842	3,626	6,336	4500 Supplies, Materials, and Media	6,727	6,877	7,215	338	5
1,174	1,095	1,045	4900 Other Expenses	1,097	1,097	1,139	42	4
26,694	44,371	32,131	Subtotal - Other	27,023	27,173	27,461	288	1
1,235	678	-	5100 Equipment	-	-	-	-	-
\$ 633,482	\$ 649,538	\$ 637,894	Location Totals	\$ 657,048	\$ 690,542	\$ 720,663	\$ 30,121	4



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
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
28.00	29.00	28.00	Enrollment in ADM (9-12)	30.00	37.00	34.00

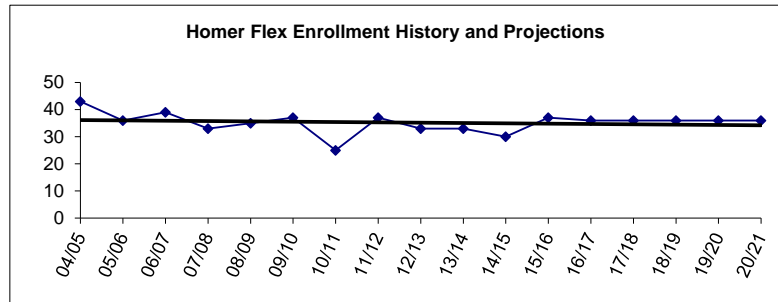
FTE's Included In Current Budget

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	2.50
0.20	0.20	0.20	Specialist*	0.20	0.25	0.25
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	4.25	4.25
0.44	0.44	0.44	Special Ed Aide	0.44	0.44	0.44
-	-	-	Nurse***	-	0.06	0.06
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	1.88	1.88
6.02	6.02	6.02	Total	6.07	6.13	6.13

* "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.

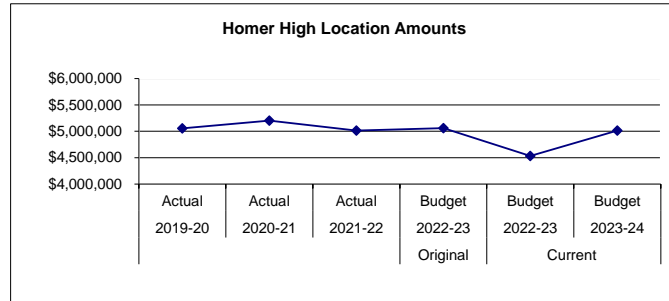


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 2,128,604	\$ 2,149,252	\$ 2,108,266	3100 Certificated Salaries	\$ 2,030,156	\$ 1,758,892	\$ 1,926,999	\$ 168,107	10
835,216	882,976	843,501	3200 Non-Certificated Salaries	789,762	820,113	887,244	67,131	8
1,479,500	1,551,705	1,383,264	3500 Employee Benefits	1,638,967	1,345,803	1,616,501	270,698	20
4,443,320	4,583,933	4,335,031	Subtotal - Personnel Services	4,458,885	3,924,808	4,430,744	505,936	13
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
12,378	6,300	11,991	4200 Staff Travel	9,050	9,050	9,050	-	-
31,647	-	-	4250 Student Travel	-	-	-	-	-
58,295	45,029	49,629	4300 Utility Services	60,813	60,813	51,739	(9,074)	(15)
402,733	462,107	440,802	4350 Energy	438,616	438,616	435,214	(3,402)	(1)
10,778	12,690	12,826	4400 Other Purchased Services	11,249	15,436	6,207	(9,229)	(60)
72,863	60,724	144,389	4500 Supplies, Materials, and Media	74,153	76,447	72,782	(3,665)	(5)
10,106	8,742	8,482	4900 Other Expenses	8,179	8,179	8,042	(137)	(2)
598,800	595,592	668,119	Subtotal - Other	602,060	608,541	583,034	(25,507)	(4)
15,699	23,580	12,074	5100 Equipment	-	-	-	-	-
<u>\$ 5,057,819</u>	<u>\$ 5,203,105</u>	<u>\$ 5,015,224</u>	Location Totals	<u>\$ 5,060,945</u>	<u>\$ 4,533,349</u>	<u>\$ 5,013,778</u>	<u>\$ 480,429</u>	11



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
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
372.00	345.00	359.00	Enrollment in ADM (9-12)	383.00	360.00	379.00

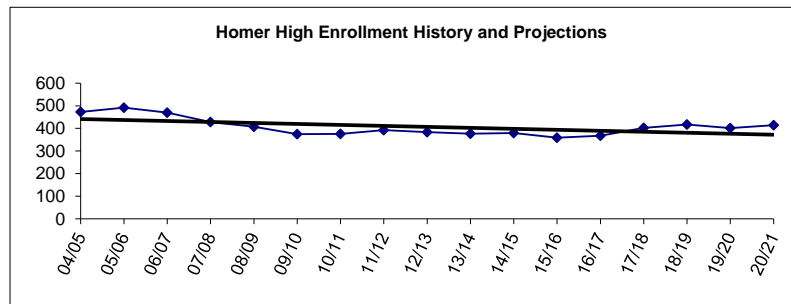
FTE's Included In Current Budget

2.00	1.50	1.50	Administrator	1.50	1.50	1.50
17.00	17.20	16.20	Teacher (Includes Quest)	16.87	16.70	16.20
2.40	1.90	1.50	Specialist*	1.83	4.00	4.00
5.00	5.00	5.00	Special Ed Teacher**	5.00	5.00	5.00
<u>26.40</u>	<u>25.60</u>	<u>24.20</u>	Certificated Subtotal	<u>25.20</u>	<u>27.20</u>	<u>26.70</u>
5.28	5.28	5.28	Special Ed Aide	5.28	5.28	5.28
1.44	1.44	0.44	Aide	1.44	1.44	1.44
0.88	0.88	0.88	Nurse***	0.88	0.53	0.53
5.50	5.50	5.50	Support	5.50	5.50	5.50
4.50	4.50	4.50	Custodian	4.50	4.50	4.50
<u>17.60</u>	<u>17.60</u>	<u>16.60</u>	Non-Certificated Subtotal	<u>17.60</u>	<u>17.25</u>	<u>17.25</u>
<u>44.00</u>	<u>43.20</u>	<u>40.80</u>	Total	<u>42.80</u>	<u>44.45</u>	<u>43.95</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.

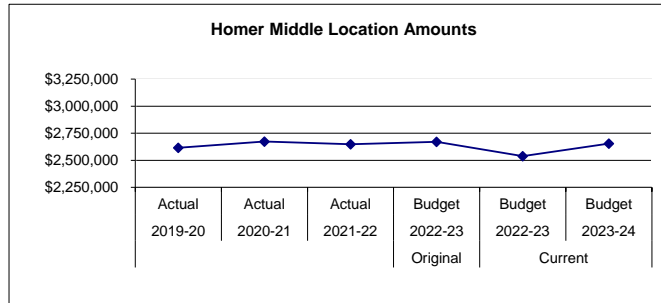


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 1,136,906	\$ 1,178,827	\$ 1,197,923	3100 Certificated Salaries	\$ 1,139,822	\$ 1,130,738	\$ 1,163,384	\$ 32,646	3
403,600	411,101	390,886	3200 Non-Certificated Salaries	419,078	363,432	403,590	40,158	11
892,073	910,012	849,414	3500 Employee Benefits	942,524	873,322	915,565	42,243	5
<u>2,432,579</u>	<u>2,499,940</u>	<u>2,438,223</u>	Subtotal - Personnel Services	<u>2,501,424</u>	<u>2,367,492</u>	<u>2,482,539</u>	<u>115,047</u>	5
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,561	92	822	4200 Staff Travel	1,350	1,350	1,350	-	-
4,335	-	-	4250 Student Travel	-	-	-	-	-
8,966	7,388	8,140	4300 Utility Services	8,538	8,538	7,367	(1,171)	(14)
119,629	134,581	140,191	4350 Energy	128,539	128,539	131,467	2,928	2
1,600	811	1,910	4400 Other Purchased Services	2,212	2,376	2,379	3	0
29,986	28,984	58,155	4500 Supplies, Materials, and Media	27,440	27,881	28,582	701	3
113	714	714	4900 Other Expenses	714	714	714	-	-
<u>166,190</u>	<u>172,570</u>	<u>209,932</u>	Subtotal - Other	<u>168,793</u>	<u>169,398</u>	<u>171,859</u>	<u>2,461</u>	1
<u>16,161</u>	<u>850</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>1,259</u>	<u>-</u>	<u>(1,259)</u>	-
<u>\$ 2,614,930</u>	<u>\$ 2,673,360</u>	<u>\$ 2,648,155</u>	Location Totals	<u>\$ 2,670,217</u>	<u>\$ 2,538,149</u>	<u>\$ 2,654,398</u>	<u>\$ 116,249</u>	5



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
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
175.00	138.00	180.00	Enrollment in ADM (7-8)	164.00	172.00	180.00

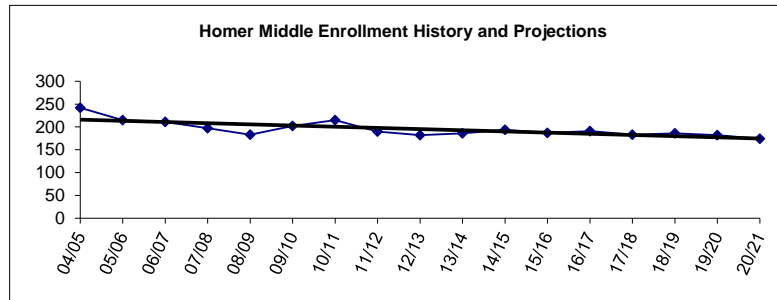
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.80	10.30	10.30	Teacher (Includes Quest)	9.80	9.80	9.80
0.40	0.85	0.80	Specialist*	0.80	1.50	1.50
3.00	2.95	2.85	Special Ed Teacher**	2.85	3.50	3.50
15.20	15.10	14.95	Certificated Subtotal	14.45	15.80	15.80
4.40	4.40	4.40	Special Ed Aide	4.40	4.40	4.40
0.88	0.88	0.88	Aide	0.88	0.44	0.44
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
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
9.16	9.16	9.16	Non-Certificated Subtotal	9.16	8.72	8.72
24.36	24.26	24.11	Total	23.61	24.52	24.52

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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.

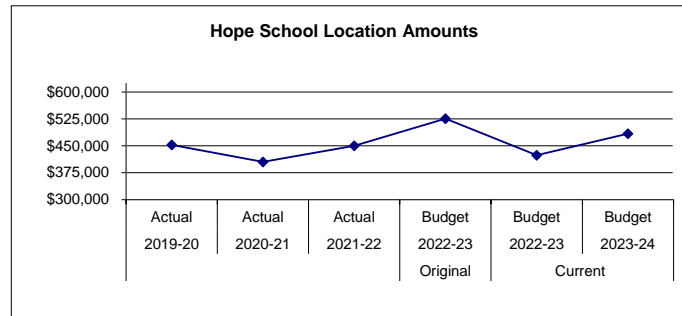


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 120,390	\$ 137,030	\$ 196,462	3100 Certificated Salaries	\$ 186,313	\$ 142,593	\$ 152,985	\$ 10,392	7
103,442	85,150	72,186	3200 Non-Certificated Salaries	81,388	78,269	82,923	4,654	6
115,552	120,146	99,566	3500 Employee Benefits	182,841	122,803	171,538	48,735	40
339,384	342,326	368,214	Subtotal - Personnel Services	450,542	343,665	407,446	63,781	19
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,702	1,844	1,678	4200 Staff Travel	2,970	2,970	2,970	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
26,623	2,742	4,731	4300 Utility Services	14,461	14,461	14,475	14	0
48,417	52,687	57,072	4350 Energy	51,582	51,582	52,725	1,143	2
305	658	165	4400 Other Purchased Services	490	490	480	(10)	(2)
35,977	4,919	16,287	4500 Supplies, Materials, and Media	4,927	10,069	4,809	(5,260)	(52)
227	227	247	4900 Other Expenses	887	887	900	13	1
113,251	63,077	80,180	Subtotal - Other	75,317	80,459	76,359	(4,100)	(5)
170	-	1,900	5100 Equipment	-	-	-	-	-
\$ 452,805	\$ 405,403	\$ 450,294	Location Totals	\$ 525,859	\$ 424,124	\$ 483,805	\$ 59,681	14



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
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
16.00	27.00	19.00	Enrollment in ADM (K-12)	23.00	19.00	22.00

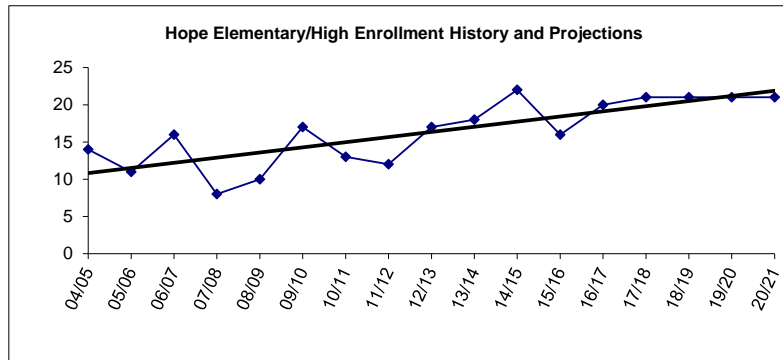
FTE's Included In Current Budget

0.10	0.10	0.20	Administrator	0.20	0.10	0.10
2.00	2.00	2.00	Teacher (Includes Quest)	2.00	2.00	2.00
-	-	0.14	Specialist*	0.04	0.10	0.10
0.08	0.30	0.25	Special Ed Teacher**	0.25	-	-
<u>2.18</u>	<u>2.40</u>	<u>2.59</u>	Certificated Subtotal	<u>2.49</u>	<u>2.20</u>	<u>2.20</u>
0.88	0.92	0.88	Special Ed Aide	0.88	0.88	0.88
0.04	0.04	-	Nurse***	-	-	-
0.88	-	-	Aide	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>3.18</u>	<u>2.34</u>	<u>2.26</u>	Non-Certificated Subtotal	<u>2.26</u>	<u>2.26</u>	<u>2.26</u>
<u>5.36</u>	<u>4.74</u>	<u>4.85</u>	Total	<u>4.75</u>	<u>4.46</u>	<u>4.46</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.



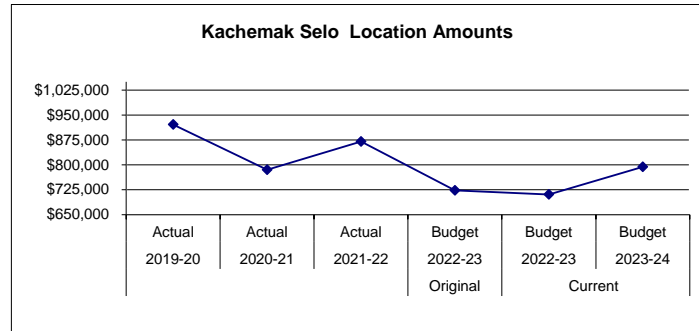
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 56 Kachemak Selo Elementary / High

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 321,535	\$ 221,612	\$ 273,687	3100 Certificated Salaries	\$ 153,211	\$ 146,435	\$ 219,363	\$ 72,928	50
154,439	176,203	182,325	3200 Non-Certificated Salaries	180,604	180,609	184,360	3,751	2
314,327	294,796	311,007	3500 Employee Benefits	284,493	265,470	286,517	21,047	8
790,301	692,611	767,019	Subtotal - Personnel Services	618,308	592,514	690,240	97,726	16
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
13,876	12,171	15,097	4200 Staff Travel	22,535	22,535	22,535	-	-
235	-	-	4250 Student Travel	-	-	-	-	-
# 9,769	8,165	8,102	4300 Utility Services	6,978	6,978	5,512	(1,466)	(21)
17,895	17,598	19,716	4350 Energy	17,552	17,552	18,403	851	5
50,075	49,955	49,954	4400 Other Purchased Services	50,764	50,929	50,743	(186)	(0)
38,572	4,105	10,026	4500 Supplies, Materials, and Media	5,703	19,164	5,401	(13,763)	(72)
586	383	333	4900 Other Expenses	1,140	1,140	975	(165)	(14)
131,008	92,377	103,228	Subtotal - Other	104,672	118,298	103,569	(14,729)	(12)
-	-	-	5100 Equipment	-	-	-	-	-
\$ 921,309	\$ 784,988	\$ 870,247	Location Totals	\$ 722,980	\$ 710,812	\$ 793,809	\$ 82,997	12



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
2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 56 Kachemak Selo Elementary / High

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
38.00	32.00	31.00	Enrollment in ADM (K-12)	32.00	30.00	30.00

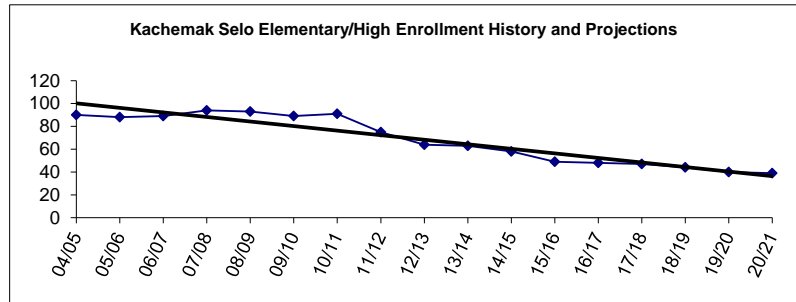
FTE's Included In Current Budget

0.30	0.30	0.30	Administrator	0.30	0.20	0.20
3.50	2.50	3.20	Teacher (Includes Quest)	2.20	2.20	2.20
0.16	0.10	0.15	Specialist*	0.15	0.10	0.10
0.40	0.40	0.40	Special Ed Teacher**	0.40	0.40	0.40
<u>4.36</u>	<u>3.30</u>	<u>4.05</u>	Certificated Subtotal	<u>3.05</u>	<u>2.90</u>	<u>2.90</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
1.50	1.50	1.75	Aide	1.75	1.75	1.75
-	-	-	Nurse***	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.75	0.75	0.96	Custodian	0.96	0.75	0.75
<u>4.01</u>	<u>4.01</u>	<u>4.47</u>	Non-Certificated Subtotal	<u>4.47</u>	<u>4.26</u>	<u>4.26</u>
<u>8.37</u>	<u>7.31</u>	<u>8.52</u>	Total	<u>7.52</u>	<u>7.16</u>	<u>7.16</u>

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

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

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



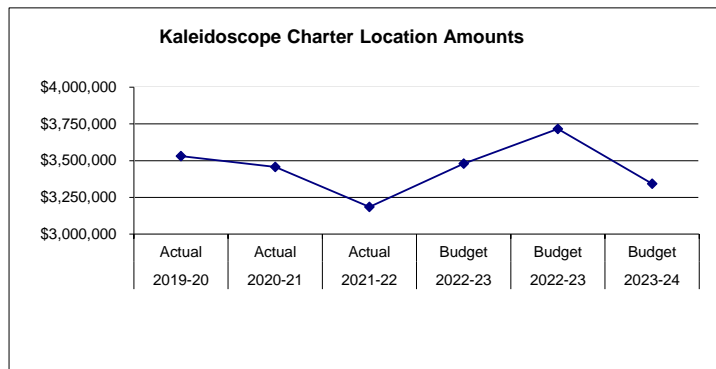
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 63 Kaleidoscope Charter School

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 1,350,504	\$ 1,326,770	\$ 1,289,828	3100 Certificated Salaries	\$ 1,302,991	\$ 1,186,056	\$ 1,359,289	\$ 173,233	15
330,446	367,509	337,274	3200 Non-Certificated Salaries	419,617	414,011	414,849	838	0
833,286	895,754	724,072	3500 Employee Benefits	1,046,175	782,314	977,296	194,982	25
<u>2,514,236</u>	<u>2,590,033</u>	<u>2,351,174</u>	Subtotal - Personnel Services	<u>2,768,783</u>	<u>2,382,381</u>	<u>2,751,434</u>	<u>369,053</u>	15
30,141	-	2,000	4100 Professional and Technical Services	-	10,200	-	(10,200)	-
-	-	614	4200 Staff Travel	-	-	-	-	-
1,780	1,057	2,870	4250 Student Travel	-	3,000	-	(3,000)	-
7,666	6,439	7,043	4300 Utility Services	4,500	4,500	1,900	(2,600)	(58)
78,523	91,116	89,055	4350 Energy	20,211	49,211	-	(49,211)	(100)
602,355	607,930	585,553	4400 Other Purchased Services	620,765	615,035	636,127	21,092	3
138,286	52,943	51,304	4500 Supplies, Materials, and Media	(55,421)	180,852	(54,553)	(235,405)	(130)
220	100	100	4900 Other Expenses	7,896	368,304	7,403	(360,901)	(98)
-	-	-	4900 Other Expenses - Additional Allowable	-	-	-	-	100
<u>109,168</u>	<u>106,015</u>	<u>95,302</u>	4950 Indirect Costs	<u>112,863</u>	<u>102,731</u>	<u>-</u>	<u>(102,731)</u>	(100)
<u>968,139</u>	<u>865,600</u>	<u>833,841</u>	Subtotal - Other	<u>710,814</u>	<u>1,333,833</u>	<u>590,877</u>	<u>(732,756)</u>	(55)
49,200	1,047	-	5100 Equipment	-	-	-	-	-
<u>\$ 3,531,575</u>	<u>\$ 3,456,680</u>	<u>\$ 3,185,015</u>	Location Totals	<u>\$ 3,479,597</u>	<u>\$ 3,716,214</u>	<u>\$ 3,342,311</u>	<u>\$ (373,903)</u>	(10)



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
2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 63 Kaleidoscope Charter School

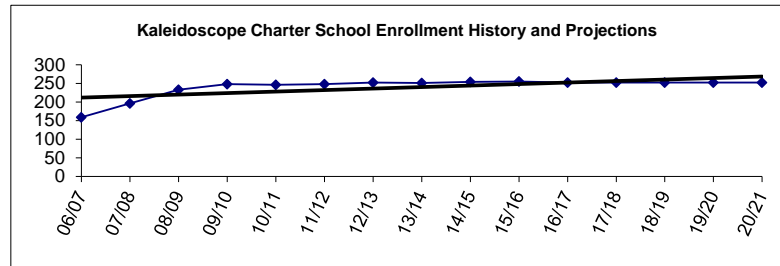
2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
260.00	220.00	227.00	Enrollment in ADM (K-5)	260.00	233.00	240.00
FTE's Included In Current Budget						
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
15.25	15.00	14.00	Teacher (Includes Quest)	14.00	16.00	16.00
0.70	0.70	0.70	Specialist*	0.70	1.00	1.00
1.00	1.00	1.00	Special Ed Teacher**	1.00	-	-
17.95	17.70	16.70	Certificated Subtotal	16.70	18.00	18.00
-	0.88	1.23	Special Ed Aide	1.23	-	1.76
4.00	3.63	3.76	Aide	3.76	6.40	4.64
0.94	0.88	0.88	Nurse***	0.88	0.88	0.88
1.94	1.94	1.88	Support	1.88	1.88	1.88
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
8.88	9.33	9.75	Non-Certificated Subtotal	9.75	11.16	11.16
26.83	27.03	26.45	Total	26.45	29.16	29.16

* "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.

Charter school staffing is not determined by district staffing formulae

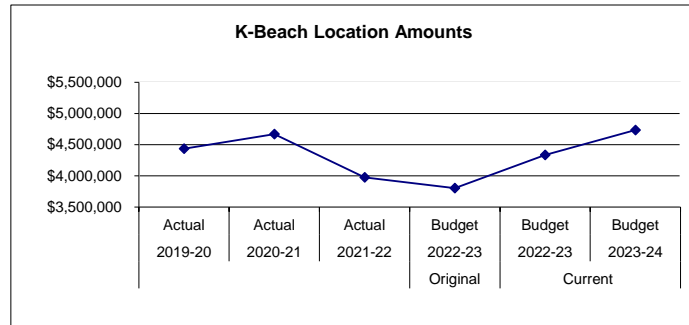


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 2,284,842	\$ 2,457,550	\$ 1,977,072	3100 Certificated Salaries	\$ 1,784,355	\$ 2,111,310	\$ 2,295,929	\$ 184,619	9
493,384	514,869	504,442	3200 Non-Certificated Salaries	522,603	523,697	579,181	55,484	11
1,314,605	1,457,875	1,172,857	3500 Employee Benefits	1,294,781	1,409,790	1,647,733	237,943	17
4,092,831	4,430,294	3,654,371	Subtotal - Personnel Services	3,601,739	4,044,797	4,522,843	478,046	12
-	-	88,058	4100 Professional and Technical Services	-	-	-	-	-
507	(9)	1,025	4200 Staff Travel	1,350	1,350	1,350	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
14,483	13,526	13,250	4300 Utility Services	14,789	14,789	14,983	194	1
135,120	158,035	145,110	4350 Energy	141,167	141,167	146,088	4,921	3
4,219	2,910	2,992	4400 Other Purchased Services	4,155	4,728	4,614	(114)	(2)
186,309	61,824	70,644	4500 Supplies, Materials, and Media	39,219	127,372	44,375	(82,997)	(65)
1,400	1,400	1,436	4900 Other Expenses	830	830	830	-	100
342,038	237,686	322,515	Subtotal - Other	201,510	290,236	212,240	(77,996)	(27)
-	1,582	-	5100 Equipment	-	-	-	-	-
\$ 4,434,869	\$ 4,669,562	\$ 3,976,886	Location Totals	\$ 3,803,249	\$ 4,335,033	\$ 4,735,083	\$ 400,050	9



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
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
444.00	281.00	374.00	Enrollment in ADM (K-6)	374.00	419.00	418.00

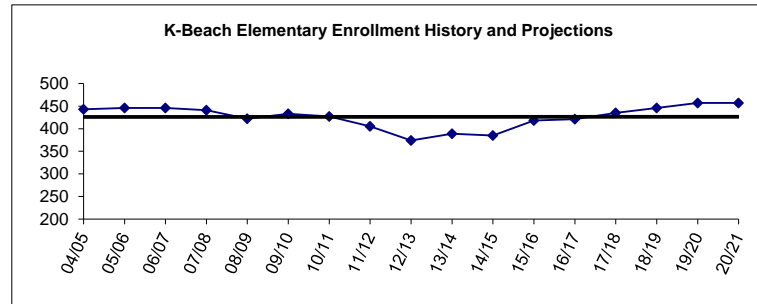
FTE's Included In Current Budget

1.50	2.00	1.00	Administrator	2.00	1.50	1.50
23.50	22.50	15.00	Teacher (Includes Quest)	19.30	21.50	22.00
1.98	2.06	2.06	Specialist*	2.06	3.80	3.80
3.00	4.00	4.00	Special Ed Teacher**	4.00	5.50	5.50
29.98	30.56	22.06	Certificated Subtotal	27.36	32.30	32.80
6.01	6.05	6.16	Special Ed Aide	6.16	7.92	7.92
0.44	0.44	0.44	Aide	0.44	0.44	0.44
1.00	1.00	0.88	Nurse***	0.88	0.88	0.88
1.50	1.50	1.00	Support	1.50	1.50	2.00
3.00	3.00	2.50	Custodian	2.50	3.00	3.00
11.95	11.99	10.98	Non-Certificated Subtotal	11.48	13.74	14.24
41.93	42.55	33.04	Total	38.84	46.04	47.04

* "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.



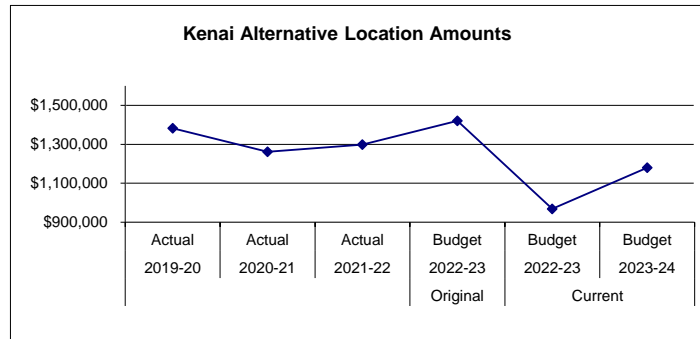
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 67 Kenai Alternative High School

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 676,061	\$ 631,487	\$ 602,255	3100 Certificated Salaries	\$ 625,344	\$ 430,075	\$ 563,814	\$ 133,739	31
148,273	140,097	189,008	3200 Non-Certificated Salaries	184,513	116,552	119,951	3,399	3
429,720	358,999	363,148	3500 Employee Benefits	478,229	289,895	365,914	76,019	26
1,254,054	1,130,583	1,154,411	Subtotal - Personnel Services	1,288,086	836,522	1,049,679	213,157	25
40,000	40,000	40,000	4100 Professional and Technical Services	40,000	40,000	40,000	-	-
-	-	297	4200 Staff Travel	675	675	675	-	-
-	-	287	4250 Student Travel	-	-	-	-	-
13,871	16,045	23,211	4300 Utility Services	11,669	11,669	11,661	(8)	(0)
66,513	66,941	61,960	4350 Energy	66,705	66,705	65,138	(1,567)	(2)
362	267	179	4400 Other Purchased Services	929	929	929	-	-
6,573	5,675	6,798	4500 Supplies, Materials, and Media	11,014	10,826	10,826	-	-
1,472	739	997	4900 Other Expenses	1,454	1,454	1,164	(290)	(20)
128,791	129,667	133,729	Subtotal - Other	132,446	132,258	130,393	(1,865)	(1)
-	1,803	10,533	5100 Equipment	-	-	-	-	-
\$ 1,382,845	\$ 1,262,053	\$ 1,298,673	Location Totals	\$ 1,420,532	\$ 968,780	\$ 1,180,072	\$ 211,292	22



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
2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 67 Kenai Alternative High School

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
67.00	40.00	48.00	Enrollment in ADM (9-12)	65.00	51.00	65.00

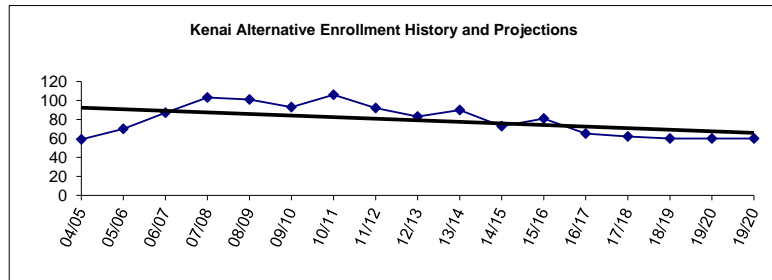
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
4.50	4.00	4.00	Teacher (Includes Quest)	4.55	4.50	4.50
0.60	0.40	0.30	Specialist*	0.30	0.25	0.25
1.50	1.50	1.65	Special Ed Teacher**	1.65	1.00	1.00
7.60	6.90	6.95	Certificated Subtotal	7.50	6.75	6.75
1.76	1.76	2.64	Special Ed Aide	2.64	0.88	0.88
-	-	-	Nurse***	-	-	-
1.00	1.00	1.00	Support	1.00	1.00	0.88
0.88	0.88	0.88	Custodian	0.88	0.88	0.50
3.64	3.64	4.52	Non-Certificated Subtotal	4.52	2.76	2.26
11.24	10.54	11.47	Total	12.02	9.51	9.01

* "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.



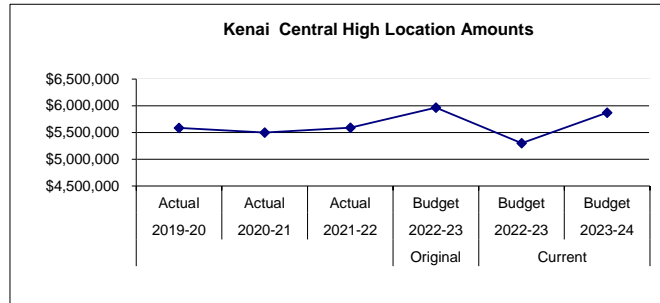
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 07 Kenai Central High

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 2,509,243	\$ 2,429,974	\$ 2,386,870	3100 Certificated Salaries	\$ 2,551,255	\$ 2,301,293	\$ 2,453,461	\$ 152,168	7
732,061	780,966	829,899	3200 Non-Certificated Salaries	816,187	757,732	830,800	73,068	10
1,647,255	1,666,262	1,529,203	3500 Employee Benefits	1,941,282	1,575,304	1,924,976	349,672	22
4,888,559	4,877,202	4,745,972	Subtotal - Personnel Services	5,308,724	4,634,329	5,209,237	574,908	12
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
9,125	2,985	13,706	4200 Staff Travel	6,850	6,850	6,850	-	-
25,096	30	97	4250 Student Travel	-	-	-	-	-
38,943	34,759	44,406	4300 Utility Services	51,372	51,372	53,372	2,000	4
480,788	492,501	493,394	4350 Energy	485,492	485,492	488,895	3,403	1
12,261	16,112	14,014	4400 Other Purchased Services	12,969	17,524	13,104	(4,420)	(25)
108,652	52,158	242,693	4500 Supplies, Materials, and Media	92,522	97,208	93,099	(4,109)	(4)
11,644	9,674	9,044	4900 Other Expenses	8,398	8,398	8,228	(170)	(2)
686,509	608,219	817,354	Subtotal - Other	657,603	666,844	663,548	(3,296)	(0)
10,400	15,438	28,646	5100 Equipment	-	-	-	-	-
\$ 5,585,468	\$ 5,500,859	\$ 5,591,972	Location Totals	\$ 5,966,327	\$ 5,301,173	\$ 5,872,785	\$ 571,612	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
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
434.00	360.00	438.00	Enrollment in ADM (9-12)	474.00	457.00	487.00

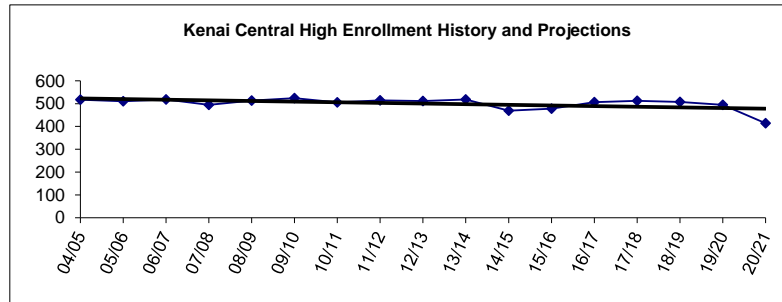
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
20.50	19.50	17.82	Teacher (Includes Quest)	21.32	21.00	21.00
2.90	2.90	3.32	Specialist*	3.32	2.50	2.50
6.00	6.00	6.00	Special Ed Teacher**	6.00	7.00	7.00
31.40	30.40	29.14	Certificated Subtotal	32.64	32.50	32.50
5.28	6.16	6.16	Special Ed Aide	6.16	6.16	6.16
1.44	1.44	0.44	Aide	1.44	1.44	1.44
0.60	1.00	0.60	Nurse***	0.60	0.60	0.60
5.00	5.00	5.00	Support	5.00	5.00	5.00
5.50	5.50	5.50	Custodian	5.50	5.50	5.50
17.82	19.10	17.70	Non-Certificated Subtotal	18.70	18.70	18.70
49.22	49.50	46.84	Total	51.34	51.20	51.20

* "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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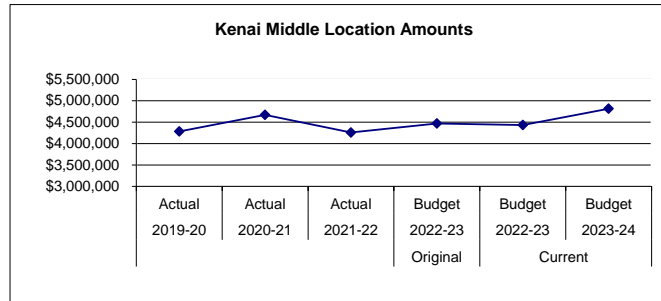
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 11 Kenai Middle School

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 2,255,896	\$ 2,482,653	\$ 2,245,732	3100 Certificated Salaries	\$ 2,195,187	\$ 2,331,059	\$ 2,365,119	\$ 34,060	1
478,960	502,447	468,488	3200 Non-Certificated Salaries	499,549	501,968	548,844	46,876	9
1,295,715	1,430,185	1,203,232	3500 Employee Benefits	1,517,585	1,332,914	1,639,533	306,619	23
4,030,571	4,415,285	3,917,452	Subtotal - Personnel Services	4,212,321	4,165,941	4,553,496	387,555	9
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,730	407	1,267	4200 Staff Travel	675	675	675	-	-
3,702	947	291	4250 Student Travel	-	-	-	-	-
12,873	12,469	15,139	4300 Utility Services	12,941	12,941	13,309	368	3
187,244	186,978	191,786	4350 Energy	187,539	187,539	188,669	1,130	1
4,745	3,691	8,816	4400 Other Purchased Services	4,446	7,419	4,707	(2,712)	(37)
42,573	48,392	124,197	4500 Supplies, Materials, and Media	51,118	54,269	53,578	(691)	(1)
2,205	2,191	1,187	4900 Other Expenses	714	714	714	-	-
255,072	255,075	342,683	Subtotal - Other	257,433	263,557	261,652	(1,905)	(1)
-	-	-	5100 Equipment	-	1,905	-	(1,905)	-
\$ 4,285,643	\$ 4,670,360	\$ 4,260,135	Location Totals	\$ 4,469,754	\$ 4,431,403	\$ 4,815,148	\$ 383,745	9



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
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
373.00	342.00	408.00	Enrollment in ADM (6-8)	378.00	411.00	403.00

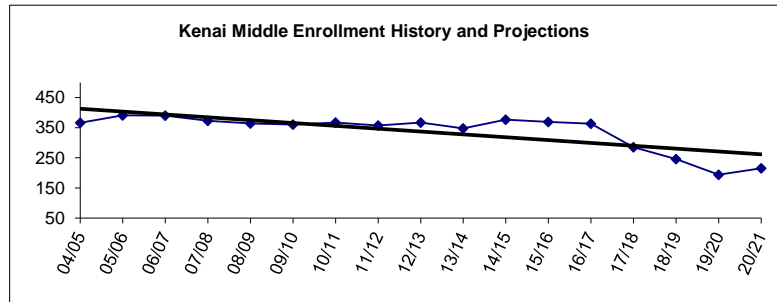
FTE's Included In Current Budget

1.50	2.00	1.00	Administrator	2.00	2.00	2.00
19.00	21.00	18.50	Teacher (Includes Quest)	19.03	20.50	20.50
2.20	2.20	2.38	Specialist*	2.35	2.50	2.50
6.00	6.00	6.00	Special Ed Teacher**	6.00	6.50	6.50
28.70	31.20	27.88	Certificated Subtotal	29.38	31.50	31.50
4.40	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	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
2.50	2.50	2.00	Support	2.50	2.50	3.00
3.00	3.00	3.00	Custodian	3.00	3.00	3.00
11.66	11.66	11.16	Non-Certificated Subtotal	11.66	11.22	11.72
40.36	42.86	39.04	Total	41.04	42.72	43.22

* "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.

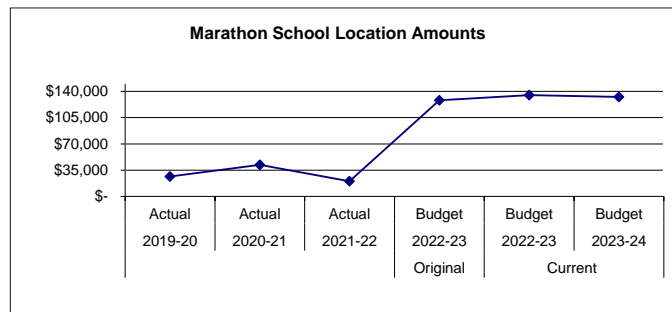


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 17,831	\$ 27,996	\$ 9,527	3100 Certificated Salaries	\$ 83,034	\$ 82,664	\$ 86,986	\$ 4,322	5
26	-	-	3200 Non-Certificated Salaries	-	-	-	-	-
5,138	9,808	6,263	3500 Employee Benefits	39,848	39,392	40,341	949	2
22,995	37,804	15,790	Subtotal - Personnel Services	122,882	122,056	127,327	5,271	4
31	-	-	4200 Staff Travel	-	-	-	-	-
3,606	4,288	4,239	4300 Utility Services	3,750	3,750	3,750	-	-
41	19	74	4400 Other Purchased Services	104	104	104	-	-
-	-	25	4500 Supplies, Materials, and Media	1,471	9,080	1,471	(7,609)	(84)
3,678	4,307	4,338	Subtotal - Other	5,325	12,934	5,325	(7,609)	(59)
-	-	-	5100 Equipment	-	-	-	-	-
\$ 26,673	\$ 42,111	\$ 20,128	Location Totals	\$ 128,207	\$ 134,990	\$ 132,652	\$ (2,338)	(2)



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
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
11.00	4.00	7.00	Enrollment in ADM (7-12)	10.00	9.00	10.00

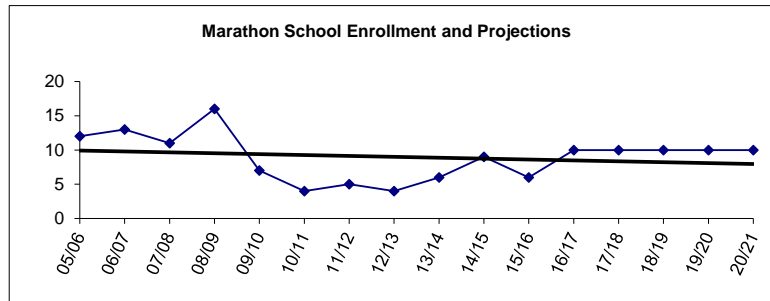
FTE's Included In Current Budget

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

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

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

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

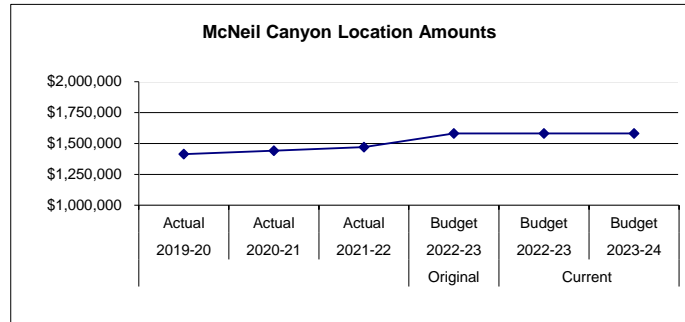


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 683,215	\$ 736,954	\$ 752,985	3100 Certificated Salaries	\$ 790,436	\$ 805,413	\$ 792,237	\$ (13,176)	(2)
121,500	125,387	125,731	3200 Non-Certificated Salaries	156,795	136,832	140,822	3,990	3
413,396	471,131	440,311	3500 Employee Benefits	518,624	493,121	521,891	28,770	6
<u>1,218,111</u>	<u>1,333,472</u>	<u>1,319,027</u>	Subtotal - Personnel Services	<u>1,465,855</u>	<u>1,435,366</u>	<u>1,454,950</u>	<u>19,584</u>	1
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
258	-	360	4200 Staff Travel	1,350	625	1,350	725	116
-	-	-	4250 Student Travel	-	-	-	-	-
13,722	13,594	15,562	4300 Utility Services	10,597	10,597	13,190	2,593	24
92,415	72,561	110,380	4350 Energy	85,586	85,586	91,785	6,199	7
1,565	1,399	1,609	4400 Other Purchased Services	1,565	1,905	1,732	(173)	(9)
86,766	20,134	21,831	4500 Supplies, Materials, and Media	15,575	46,266	16,873	(29,393)	(64)
718	618	718	4900 Other Expenses	700	700	700	-	-
<u>195,444</u>	<u>108,306</u>	<u>150,460</u>	Subtotal - Others	<u>115,373</u>	<u>145,679</u>	<u>125,630</u>	<u>(20,049)</u>	(14)
-	-	1,899	5100 Equipment	-	-	-	-	-
<u>\$ 1,413,555</u>	<u>\$ 1,441,778</u>	<u>\$ 1,471,386</u>	Location Totals	<u>\$ 1,581,228</u>	<u>\$ 1,581,045</u>	<u>\$ 1,580,580</u>	<u>\$ (465)</u>	(0)



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
2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 47 McNeil Canyon Elementary

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
122.00	96.00	122.00	Enrollment in ADM (K-6)	126.00	134.00	142.00

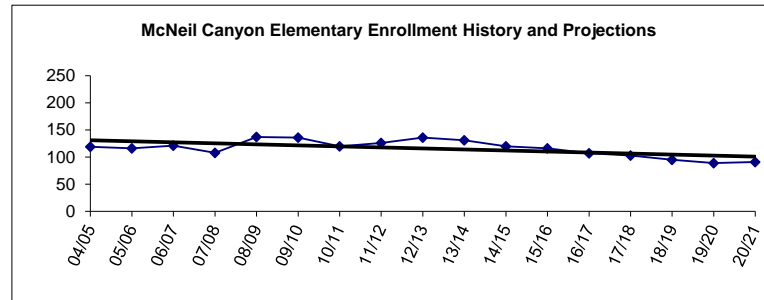
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
7.50	7.50	7.47	Teacher (Includes Quest)	8.47	8.50	8.50
-	-	0.45	Specialist*	0.45	0.20	0.20
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
9.00	9.00	9.42	Certificated Subtotal	10.42	10.20	10.20
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
-	-	-	Nurse***	-	-	-
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.00	1.00	Custodian	1.50	1.50	1.50
3.01	3.01	3.01	Non-Certificated Subtotal	3.51	3.51	3.51
12.01	12.01	12.43	Total	13.93	13.71	13.71

* "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.

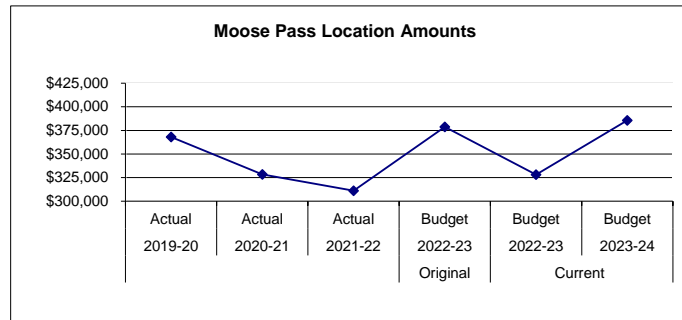


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 87,394	\$ 94,513	\$ 96,196	3100 Certificated Salaries	\$ 93,971	\$ 108,623	\$ 100,548	\$ (8,075)	(7)
76,756	66,186	61,042	3200 Non-Certificated Salaries	85,927	75,407	79,233	3,826	5
103,985	97,927	69,946	3500 Employee Benefits	132,380	71,820	132,466	60,646	84
<u>268,135</u>	<u>258,626</u>	<u>227,184</u>	Subtotal - Personnel Services	<u>312,278</u>	<u>255,850</u>	<u>312,247</u>	<u>56,397</u>	22
1,996	2,810	2,432	4200 Staff Travel	1,125	1,125	1,125	-	-
23,589	22,131	20,386	4300 Utility Services	22,225	22,225	23,000	775	3
40,012	40,620	52,877	4350 Energy	38,610	38,610	44,503	5,893	15
109	209	88	4400 Other Purchased Services	427	427	469	42	10
34,098	3,911	7,990	4500 Supplies, Materials, and Media	3,799	9,874	4,170	(5,704)	(58)
10	10	185	4900 Other Expenses	140	140	140	-	-
<u>99,814</u>	<u>69,691</u>	<u>83,958</u>	Subtotal - Other	<u>66,326</u>	<u>72,401</u>	<u>73,407</u>	<u>1,006</u>	1
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 367,949</u>	<u>\$ 328,317</u>	<u>\$ 311,142</u>	Location Totals	<u>\$ 378,604</u>	<u>\$ 328,251</u>	<u>\$ 385,654</u>	<u>\$ 57,403</u>	17



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
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
21.00	18.00	15.00	Enrollment in ADM (K-8)	17.00	18.00	21.00

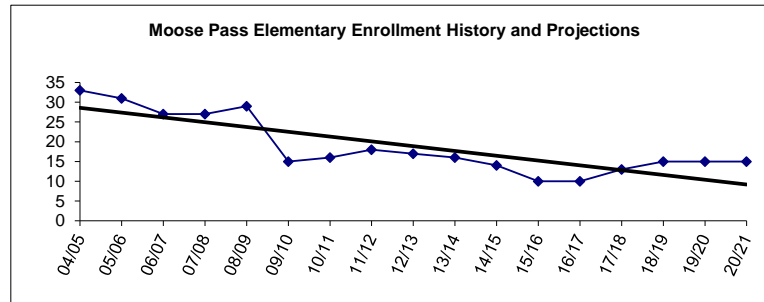
FTE's Included In Current Budget

0.10	0.10	0.10	Administrator	0.10	0.20	0.10
1.05	1.05	1.00	Teachers (includes Quest)	1.00	1.00	1.00
-	-	-	Specialists*	-	-	-
-	-	-	Special Ed Teachers**	-	-	-
1.15	1.15	1.10	Certificated Subtotal	1.10	1.20	1.10
-	-	-	Special Ed Aides	-	-	-
0.88	0.88	0.88	Aide	0.88	0.88	0.88
0.05	0.05	-	Nurse***	-	-	-
0.75	0.75	0.75	Support	0.88	0.75	0.88
0.50	0.50	0.50	Custodians	0.50	0.50	0.50
2.18	2.18	2.13	Non-Certificated Subtotal	2.26	2.13	2.26
3.33	3.33	3.23	Total	3.36	3.33	3.36

* "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.

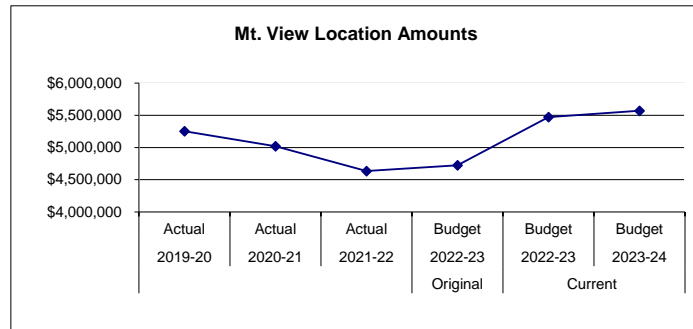


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 2,510,270	\$ 2,449,650	\$ 2,236,794	3100 Certificated Salaries	\$ 2,087,451	\$ 2,551,521	\$ 2,523,943	\$ (27,578)	(1)
701,443	694,719	745,281	3200 Non-Certificated Salaries	718,399	844,147	873,885	29,738	4
1,688,867	1,654,213	1,435,256	3500 Employee Benefits	1,720,103	1,787,745	1,972,234	184,489	10
4,900,580	4,798,582	4,417,331	Subtotal - Personnel Services	4,525,953	5,183,413	5,370,062	186,649	4
826	150	-	4100 Professional and Technical Services	-	-	-	-	-
16	-	874	4200 Staff Travel	900	900	900	-	100
19	-	-	4250 Student Travel	-	-	-	-	-
13,074	11,624	12,814	4300 Utility Services	11,831	11,831	11,940	109	1
140,568	138,199	146,215	4350 Energy	138,165	138,165	141,661	3,496	3
5,518	4,445	4,677	4400 Other Purchased Services	4,446	4,446	4,394	(52)	(1)
189,674	64,217	52,025	4500 Supplies, Materials, and Media	41,066	131,115	41,559	(89,556)	(68)
1,536	1,436	1,436	4900 Other Expenses	700	700	700	-	-
351,231	220,071	218,041	Subtotal - Other	197,108	287,157	201,154	(86,003)	(30)
1,336	800	-	5100 Equipment	-	-	-	-	-
<u>\$ 5,253,147</u>	<u>\$ 5,019,453</u>	<u>\$ 4,635,372</u>	Location Totals	<u>\$ 4,723,061</u>	<u>\$ 5,470,570</u>	<u>\$ 5,571,216</u>	<u>\$ 100,646</u>	2



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
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
439.00	299.00	381.00	Enrollment in ADM (K-5)	378.00	396.00	373.00

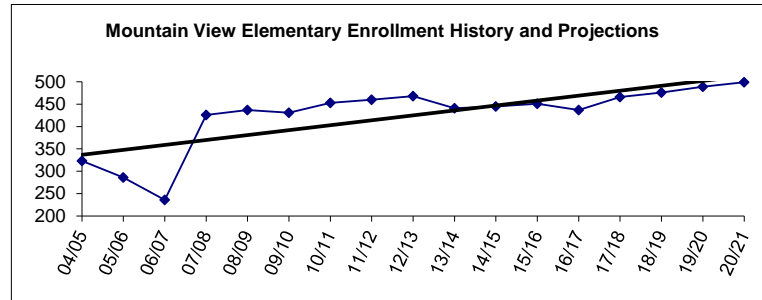
FTE's Included In Current Budget

2.00	1.50	1.00	Administrator	1.50	1.50	1.00
23.50	20.50	16.50	Teacher (Includes Quest)	20.10	21.00	20.00
2.80	3.01	2.50	Specialist *	2.50	3.60	3.60
6.00	7.00	7.00	Special Ed Teacher **	7.00	8.50	8.50
<u>34.30</u>	<u>32.01</u>	<u>27.00</u>	Certificated Subtotal	<u>31.10</u>	<u>34.60</u>	<u>33.10</u>
11.44	11.48	11.44	Special Ed Aide	11.44	13.20	13.20
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	1.50	Support	2.00	2.00	2.00
3.00	3.00	2.50	Custodian	3.00	3.00	3.00
<u>17.88</u>	<u>17.92</u>	<u>16.88</u>	Non-Certificated Subtotal	<u>17.88</u>	<u>19.64</u>	<u>19.64</u>
<u>52.18</u>	<u>49.93</u>	<u>43.88</u>	Total	<u>48.98</u>	<u>54.24</u>	<u>52.74</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.

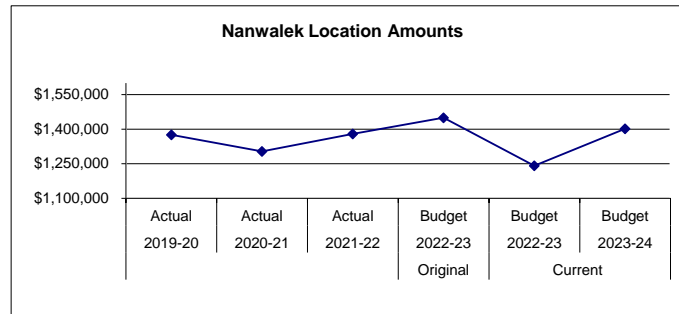


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 441,655	\$ 439,682	\$ 433,469	3100 Certificated Salaries	\$ 499,473	\$ 445,541	\$ 476,484	\$ 30,943	7
145,343	153,192	165,035	3200 Non-Certificated Salaries	173,153	146,600	179,676	33,076	23
319,227	303,039	290,364	3500 Employee Benefits	453,940	298,922	424,651	125,729	42
<u>906,225</u>	<u>895,913</u>	<u>888,868</u>	Subtotal - Personnel Services	<u>1,126,566</u>	<u>891,063</u>	<u>1,080,811</u>	<u>189,748</u>	21
95,232	98,364	102,337	4100 Professional and Technical Services	-	-	-	-	-
3,876	91	4,425	4200 Staff Travel	5,100	6,045	5,100	(945)	(16)
2,900	-	-	4250 Student Travel	-	-	-	-	-
161,876	176,312	185,582	4300 Utility Services	159,555	159,555	158,735	(820)	(1)
102,778	70,853	141,821	4350 Energy	105,673	105,673	105,152	(521)	(0)
35,297	36,452	27,688	4400 Other Purchased Services	33,898	33,898	33,794	(104)	(0)
50,236	14,729	19,817	4500 Supplies, Materials, and Media	13,152	31,142	11,857	(19,285)	(62)
7,598	6,907	6,750	4900 Other Expenses	5,903	5,903	6,850	947	16
<u>459,793</u>	<u>403,708</u>	<u>488,420</u>	Subtotal - Other	<u>323,281</u>	<u>342,216</u>	<u>321,488</u>	<u>(20,728)</u>	(6)
9,496	4,135	2,058	5100 Equipment	-	8,124	-	(8,124)	-
<u>\$ 1,375,514</u>	<u>\$ 1,303,756</u>	<u>\$ 1,379,346</u>	Location Totals	<u>\$ 1,449,847</u>	<u>\$ 1,241,403</u>	<u>\$ 1,402,299</u>	<u>\$ 160,896</u>	13



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
2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 34 Nanwalek Elementary / High

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
78.00	70.00	81.00	Enrollment in ADM (K-12)	84.00	79.00	74.00

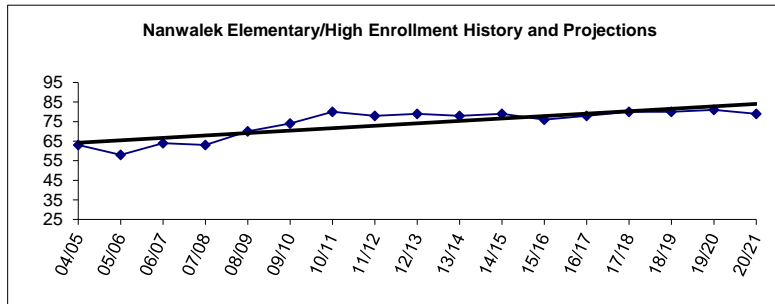
FTE's Included In Current Budget

0.75	0.75	0.50	Adminstrator	0.50	0.50	0.50
5.00	5.00	5.00	Teacher (Includes Quest)	5.50	5.50	5.00
0.20	0.30	0.40	Specialist*	0.40	0.30	0.30
0.60	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>6.55</u>	<u>7.05</u>	<u>6.90</u>	Certificated Subtotal	<u>7.40</u>	<u>7.30</u>	<u>6.80</u>
3.52	3.52	2.64	Special Ed Aide	2.64	2.64	2.64
-	-	-	Nurse***	-	-	-
-	-	-	Aide	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	1.00	1.00	Custodian	1.00	1.00	0.50
<u>4.90</u>	<u>5.40</u>	<u>4.52</u>	Non-Certificated Subtotal	<u>4.52</u>	<u>4.52</u>	<u>4.02</u>
<u>11.45</u>	<u>12.45</u>	<u>11.42</u>	Total	<u>11.92</u>	<u>11.82</u>	<u>10.82</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.

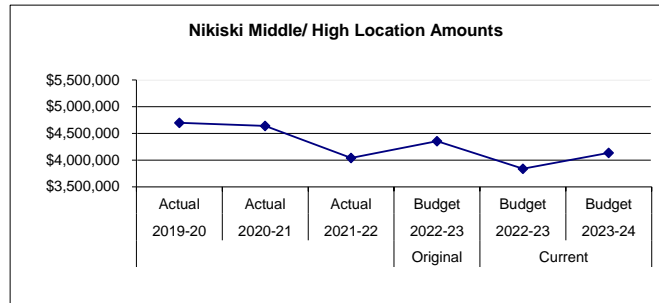


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 2,187,596	\$ 2,190,467	\$ 1,954,482	3100 Certificated Salaries	\$ 1,992,244	\$ 1,835,538	\$ 1,867,773	\$ 32,235	2
656,642	625,998	514,856	3200 Non-Certificated Salaries	538,776	488,359	514,577	26,218	5
1,404,379	1,402,202	1,082,357	3500 Employee Benefits	1,407,536	1,089,729	1,344,416	254,687	23
<u>4,248,617</u>	<u>4,218,667</u>	<u>3,551,695</u>	Subtotal - Personnel Services	<u>3,938,556</u>	<u>3,413,626</u>	<u>3,726,766</u>	<u>313,140</u>	<u>9</u>
1,050	1,260	-	4100 Professional and Technical Services	-	-	-	-	-
2,870	-	5,630	4200 Staff Travel	5,000	8,500	5,000	(3,500)	(41)
14,542	261	56	4250 Student Travel	-	-	-	-	-
21,768	17,873	24,191	4300 Utility Services	21,043	21,043	21,669	626	3
326,452	312,006	313,616	4350 Energy	321,982	321,982	317,357	(4,625)	(1)
4,653	4,550	9,006	4400 Other Purchased Services	6,050	9,268	5,893	(3,375)	(36)
58,629	48,566	126,305	4500 Supplies, Materials, and Media	58,471	59,884	56,288	(3,596)	(6)
7,885	6,130	5,897	4900 Other Expenses	5,119	5,119	4,014	(1,105)	(22)
<u>437,849</u>	<u>390,646</u>	<u>484,701</u>	Subtotal - Other	<u>417,665</u>	<u>425,796</u>	<u>410,221</u>	<u>(15,575)</u>	<u>(4)</u>
12,163	30,390	6,673	5100 Equipment	-	-	-	-	-
<u>\$ 4,698,629</u>	<u>\$ 4,639,703</u>	<u>\$ 4,043,069</u>	Location Totals	<u>\$ 4,356,221</u>	<u>\$ 3,839,422</u>	<u>\$ 4,136,987</u>	<u>\$ 297,565</u>	<u>8</u>



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
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
338.00	255.00	321.00	Enrollment in ADM (6-12)	340.00	316.00	325.00

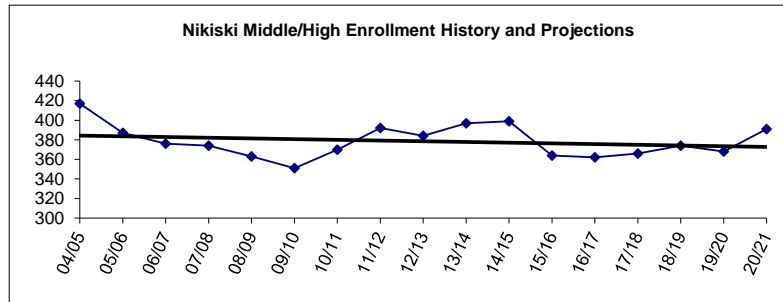
FTE's Included In Current Budget

1.50	1.50	1.00	Administrator	1.50	1.50	1.00
19.50	19.50	16.43	Teacher (Includes Quest)	18.93	18.00	16.90
1.70	1.80	2.10	Specialist*	2.10	1.50	1.50
5.00	4.25	4.00	Special Ed Teacher**	4.00	4.00	4.00
27.70	27.05	23.53	Certificated Subtotal	26.53	25.00	23.40
4.40	4.40	3.17	Special Ed Aide	3.17	2.64	2.64
1.88	1.88	0.88	Aide	1.88	1.44	1.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
3.00	3.00	2.50	Support	3.00	3.00	2.50
3.50	3.50	3.50	Custodian	3.50	3.50	3.50
13.66	13.66	10.93	Non-Certificated Subtotal	12.43	11.46	10.96
41.36	40.71	34.46	Total	38.96	36.46	34.36

* "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.



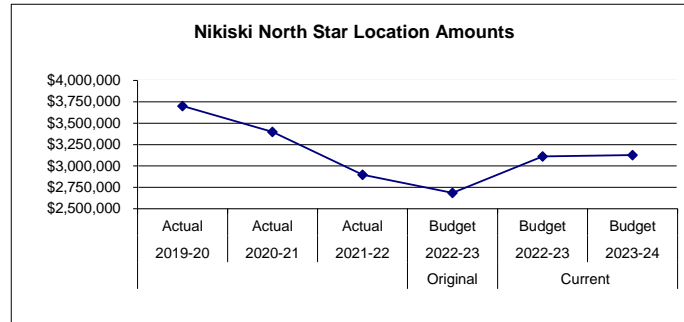
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 52 Nikiski North Star Elementary

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 1,695,098	\$ 1,443,550	\$ 1,181,814	3100 Certificated Salaries	\$ 1,038,713	\$ 1,289,279	\$ 1,323,003	\$ 33,724	3
485,407	481,225	463,692	3200 Non-Certificated Salaries	469,070	517,441	497,985	(19,456)	(4)
1,152,963	1,061,345	864,420	3500 Employee Benefits	935,746	1,002,234	1,048,167	45,933	5
<u>3,333,468</u>	<u>2,986,120</u>	<u>2,509,926</u>	Subtotal - Personnel Services	<u>2,443,529</u>	<u>2,808,954</u>	<u>2,869,155</u>	<u>60,201</u>	<u>2</u>
3,374	122,280	113,845	4100 Professional and Technical Services	-	-	-	-	-
250	-	634	4200 Staff Travel	900	900	900	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
16,448	15,150	14,701	4300 Utility Services	17,501	17,501	17,267	(234)	(1)
191,603	214,748	218,640	4350 Energy	193,052	193,052	208,330	15,278	8
4,156	3,382	3,782	4400 Other Purchased Services	2,735	2,900	2,735	(165)	(6)
148,850	46,013	33,884	4500 Supplies, Materials, and Media	26,947	87,115	27,752	(59,363)	(68)
1,103	1,025	718	4900 Other Expenses	700	700	700	-	-
<u>365,784</u>	<u>402,598</u>	<u>386,204</u>	Subtotal - Other	<u>241,835</u>	<u>302,168</u>	<u>257,684</u>	<u>(44,484)</u>	<u>(15)</u>
<u>2,260</u>	<u>8,752</u>	<u>388</u>	5100 Equipment	-	-	-	-	-
<u>\$ 3,701,512</u>	<u>\$ 3,397,470</u>	<u>\$ 2,896,518</u>	Location Totals	<u>\$ 2,685,364</u>	<u>\$ 3,111,122</u>	<u>\$ 3,126,839</u>	<u>\$ 15,717</u>	<u>1</u>



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
2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 52 Nikiski North Star Elementary

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
342.00	199.00	248.00	Enrollment in ADM (K-5)	238.00	242.00	238.00

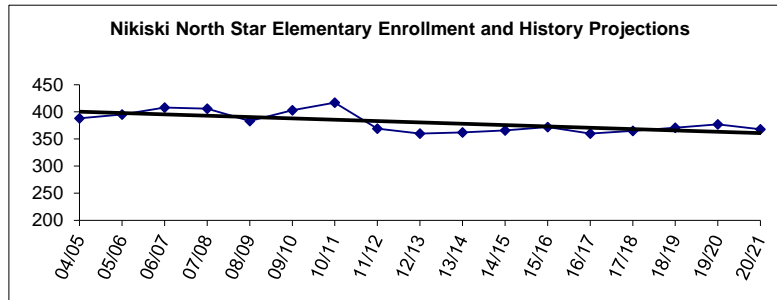
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
16.50	16.50	11.48	Teacher (Includes Quest)	14.73	14.00	13.50
1.50	0.40	0.40	Specialist*	0.40	2.75	2.75
4.00	2.00	3.00	Special Ed Teacher**	3.00	4.00	4.00
<u>23.00</u>	<u>19.90</u>	<u>15.88</u>	Certificated Subtotal	<u>19.13</u>	<u>21.75</u>	<u>21.25</u>
5.93	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
1.50	1.50	1.00	Support	1.00	1.50	1.00
2.50	2.50	2.00	Custodian	2.00	2.50	2.00
<u>11.25</u>	<u>11.25</u>	<u>10.25</u>	Non-Certificated Subtotal	<u>10.19</u>	<u>11.25</u>	<u>10.19</u>
<u>34.25</u>	<u>31.15</u>	<u>26.13</u>	Total	<u>29.32</u>	<u>33.00</u>	<u>31.44</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.



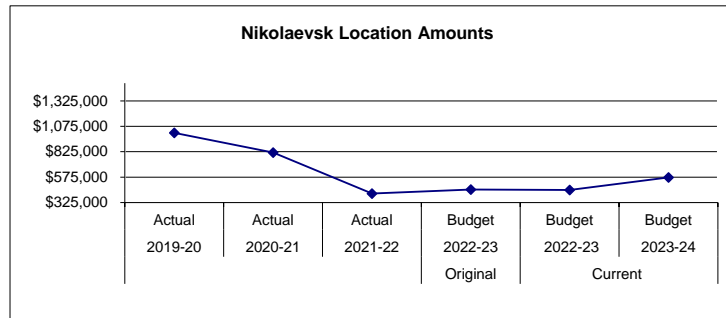
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 38 Nikolaevsk Elementary / High

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 448,244	\$ 340,241	\$ 105,889	3100 Certificated Salaries	\$ 125,816	\$ 116,022	\$ 191,779	\$ 75,757	65
127,629	116,694	83,436	3200 Non-Certificated Salaries	93,689	90,118	95,345	5,227	6
306,546	271,780	119,650	3500 Employee Benefits	145,501	142,123	194,854	52,731	37
882,419	728,715	308,975	Subtotal - Personnel Services	365,006	348,263	481,978	133,715	38
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,973	267	857	4200 Staff Travel	3,150	3,150	3,150	-	-
3,638	-	-	4250 Student Travel	-	-	-	-	-
6,656	5,073	5,579	4300 Utility Services	7,790	7,790	6,561	(1,229)	(16)
68,640	70,203	73,378	4350 Energy	69,656	69,656	70,740	1,084	2
3,671	1,004	728	4400 Other Purchased Services	917	917	1,074	157	17
41,658	10,667	18,897	4500 Supplies, Materials, and Media	5,022	16,749	6,679	(10,070)	(60)
1,592	1,406	1,277	4900 Other Expenses	1,409	1,409	1,114	(295)	(21)
127,828	88,620	100,716	Subtotal - Other	87,944	99,671	89,318	(10,353)	(10)
839	-	4,227	5100 Equipment	-	-	-	-	-
\$ 1,011,086	\$ 817,335	\$ 413,918	Location Totals	\$ 452,950	\$ 447,934	\$ 571,296	\$ 123,362	28



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
2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 38 Nikolaevsk Elementary / High

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
48.00	21.00	15.00	Enrollment in ADM (K-12)	16.00	29.00	31.00

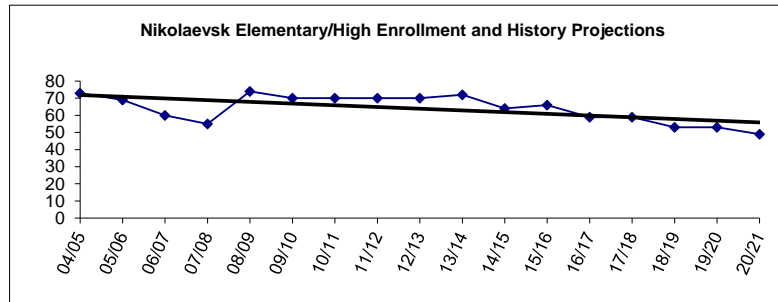
FTE's Included In Current Budget

0.50	0.20	0.20	Administrator	0.20	0.20	0.20
3.50	2.80	1.50	Teacher (Includes Quest)	1.87	2.00	2.00
0.40	0.40	0.20	Specialist*	0.23	0.10	0.10
1.00	1.00	1.09	Special Ed Teacher**	0.09	-	-
<u>5.40</u>	<u>4.40</u>	<u>2.99</u>	Certificated Subtotal	<u>2.39</u>	<u>2.30</u>	<u>2.30</u>
0.88	0.88	0.44	Special Ed Aide	0.44	0.88	0.88
-	-	-	Aide	-	-	-
0.18	0.18	0.18	Nurse***	0.18	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.00	1.00	0.75	Custodian	0.75	0.75	1.00
<u>2.94</u>	<u>2.94</u>	<u>2.25</u>	Non-Certificated Subtotal	<u>2.25</u>	<u>2.51</u>	<u>2.76</u>
<u>8.34</u>	<u>7.34</u>	<u>5.24</u>	Total	<u>4.64</u>	<u>4.81</u>	<u>5.06</u>

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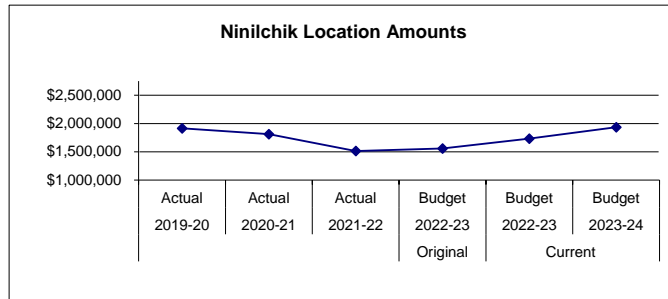


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 806,778	\$ 759,756	\$ 615,848	3100 Certificated Salaries	\$ 544,415	\$ 767,560	\$ 817,645	\$ 50,085	7
312,756	333,338	268,036	3200 Non-Certificated Salaries	338,485	281,516	298,983	17,467	6
579,871	564,447	437,831	3500 Employee Benefits	511,636	513,148	654,419	141,271	28
<u>1,699,405</u>	<u>1,657,541</u>	<u>1,321,715</u>	Subtotal - Personnel Services	<u>1,394,536</u>	<u>1,562,224</u>	<u>1,771,047</u>	<u>208,823</u>	13
4,656	2,522	-	4100 Professional and Technical Services	-	-	-	-	-
1,439	469	1,749	4200 Staff Travel	2,925	2,925	2,925	-	-
4,214	-	-	4250 Student Travel	-	-	-	-	-
3,904	3,532	3,834	4300 Utility Services	3,915	3,915	3,846	(69)	(2)
135,682	121,317	140,109	4350 Energy	135,359	135,359	132,369	(2,990)	(2)
7,812	1,661	1,456	4400 Other Purchased Services	2,460	2,460	2,669	209	8
50,407	21,561	37,477	4500 Supplies, Materials, and Media	17,376	23,383	20,308	(3,075)	(13)
3,933	2,763	2,713	4900 Other Expenses	1,488	1,488	1,414	(74)	(5)
<u>212,047</u>	<u>153,825</u>	<u>187,338</u>	Subtotal - Other	<u>163,523</u>	<u>169,530</u>	<u>163,531</u>	<u>(5,999)</u>	(4)
3,519	-	4,131	5100 Equipment	-	-	-	-	-
<u>\$ 1,914,971</u>	<u>\$ 1,811,366</u>	<u>\$ 1,513,184</u>	Location Totals	<u>\$ 1,558,059</u>	<u>\$ 1,731,754</u>	<u>\$ 1,934,578</u>	<u>\$ 202,824</u>	12



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
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
119.00	93.00	103.00	Enrollment in ADM (K-12)	92.00	122.00	112.00

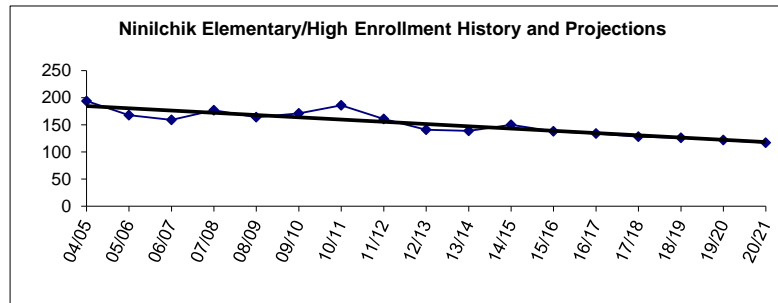
FTE's Included In Current Budget

0.80	0.80	0.50	Administrator	0.50	0.80	0.80
6.50	7.00	3.50	Teacher (Includes Quest)	5.20	7.50	8.00
0.80	0.80	1.30	Specialist*	1.30	1.60	1.60
2.00	1.95	2.00	Special Ed Teacher**	2.00	2.00	2.00
10.10	10.55	7.30	Certificated Subtotal	9.00	11.90	12.40
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	0.40
2.00	2.00	2.00	Support	2.00	1.75	1.83
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
6.16	5.76	6.16	Non-Certificated Subtotal	6.16	5.91	5.99
16.26	16.31	13.46	Total	15.16	17.81	18.39

* "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.

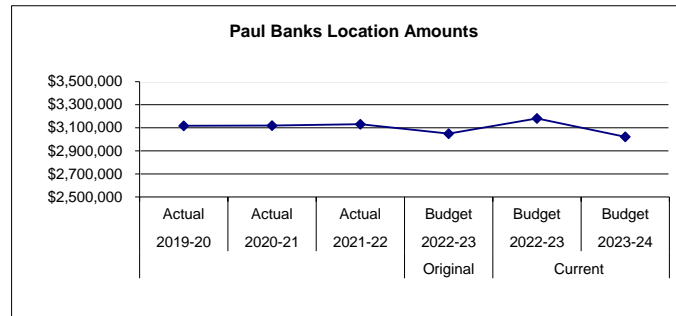


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 1,369,124	\$ 1,342,729	\$ 1,407,956	3100 Certificated Salaries	\$ 1,301,664	\$ 1,327,832	\$ 1,273,113	\$ (54,719)	(4)
490,279	490,230	481,843	3200 Non-Certificated Salaries	507,805	524,613	526,378	1,765	0
1,027,337	1,067,827	1,021,815	3500 Employee Benefits	1,103,091	1,068,312	1,087,259	18,947	2
<u>2,886,740</u>	<u>2,900,786</u>	<u>2,911,614</u>	Subtotal - Personnel Services	<u>2,912,560</u>	<u>2,920,757</u>	<u>2,886,750</u>	<u>(34,007)</u>	(1)
-	74,120	74,622	4100 Professional and Technical Services	-	86,400	-	(86,400)	-
1,073	93	604	4200 Staff Travel	1,350	1,582	1,350	(232)	(15)
18,146	19,742	20,213	4300 Utility Services	15,394	15,244	14,139	(1,105)	(7)
95,924	96,189	96,727	4350 Energy	97,204	97,204	96,280	(924)	(1)
1,876	1,983	2,028	4400 Other Purchased Services	1,920	1,920	1,973	53	3
112,292	25,045	25,183	4500 Supplies, Materials, and Media	20,262	57,354	20,415	(36,939)	(64)
718	718	718	4900 Other Expenses	700	618	700	82	13
<u>230,029</u>	<u>217,890</u>	<u>220,095</u>	Subtotal - Other	<u>136,830</u>	<u>260,322</u>	<u>134,857</u>	<u>(125,465)</u>	(48)
715	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 3,117,484</u>	<u>\$ 3,118,676</u>	<u>\$ 3,131,709</u>	Location Totals	<u>\$ 3,049,390</u>	<u>\$ 3,181,079</u>	<u>\$ 3,021,607</u>	<u>\$ (159,472)</u>	(5)



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
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
206.00	160.00	155.00	Enrollment in ADM (PS-2)	160.00	182.00	165.00

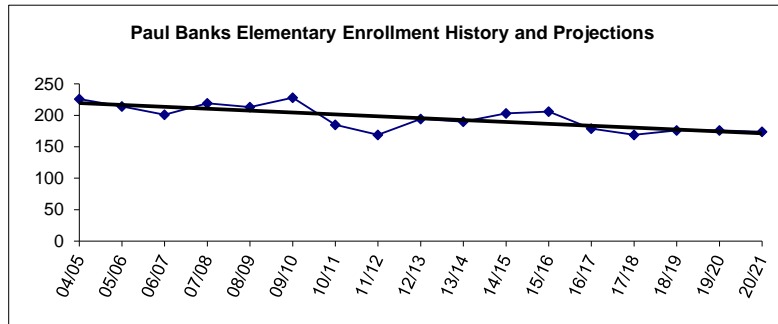
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.50	10.50	10.77	Teacher (Includes Quest)	10.27	10.00	10.00
1.86	2.13	2.05	Specialist*	2.05	2.20	2.20
5.00	4.00	3.91	Special Ed Teacher**	3.91	5.00	5.00
19.36	17.63	17.73	Certificated Subtotal	17.23	18.20	18.20
8.45	7.39	7.57	Special Ed Aide	7.57	7.92	7.92
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
12.21	11.15	11.33	Non-Certificated Subtotal	11.33	11.68	11.68
31.57	28.78	29.06	Total	28.56	29.88	29.88

* "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.



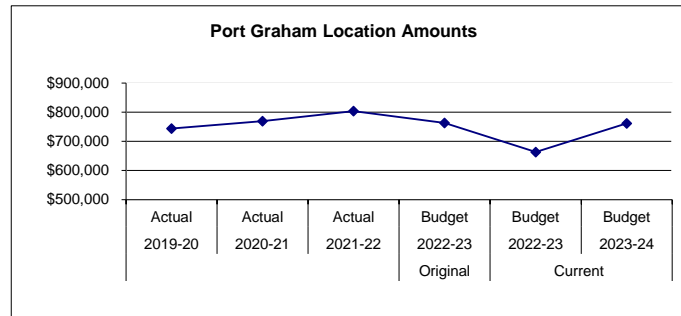
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 40 Port Graham Elementary / High

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 222,561	\$ 243,721	\$ 264,446	3100 Certificated Salaries	\$ 215,608	\$ 191,564	\$ 210,045	\$ 18,481	10
79,351	86,774	84,562	3200 Non-Certificated Salaries	85,941	88,496	92,126	3,630	4
124,936	154,188	144,046	3500 Employee Benefits	186,647	108,679	184,320	75,641	70
426,848	484,683	493,054	Subtotal - Personnel Services	488,196	388,739	486,491	97,752	25
-	100	-	4100 Professional and Technical Services	-	-	-	-	-
2,526	159	7,033	4200 Staff Travel	4,600	4,600	4,600	-	-
2,175	-	-	4250 Student Travel	-	-	-	-	-
154,744	171,882	181,559	4300 Utility Services	153,768	153,768	153,587	(181)	(0)
110,727	101,430	102,520	4350 Energy	105,683	105,683	104,892	(791)	(1)
1,983	2,544	951	4400 Other Purchased Services	2,576	2,576	2,628	52	2
40,296	5,426	13,802	4500 Supplies, Materials, and Media	5,843	5,894	6,352	458	8
3,158	2,997	3,241	4900 Other Expenses	2,327	2,327	3,250	923	40
315,609	284,538	309,106	Subtotal - Other	274,797	274,848	275,309	461	0
1,537	-	1,624	5100 Equipment	-	-	-	-	-
<u>\$ 743,994</u>	<u>\$ 769,221</u>	<u>\$ 803,784</u>	Location Totals	<u>\$ 762,993</u>	<u>\$ 663,587</u>	<u>\$ 761,800</u>	<u>\$ 98,213</u>	15



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
2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 40 Port Graham Elementary / High

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
34.00	30.00	27.00	Enrollment in ADM (K-12)	24.00	27.00	29.00

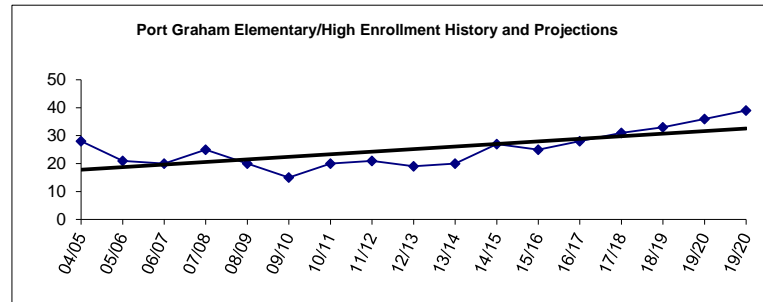
FTE's Included In Current Budget

0.25	0.25	0.20	Administrator	0.20	0.10	0.20
3.00	3.00	2.80	Teacher (Includes Quest)	1.90	1.90	2.00
0.20	0.20	0.25	Specialist*	0.25	0.10	0.10
0.20	0.05	0.08	Special Ed Teacher**	0.08	-	-
<u>3.65</u>	<u>3.50</u>	<u>3.33</u>	Certificated Subtotal	<u>2.43</u>	<u>2.10</u>	<u>2.30</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
-	-	-	Aide	-	-	-
-	-	-	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>2.26</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>5.91</u>	<u>5.76</u>	<u>5.59</u>	Total	<u>4.69</u>	<u>4.36</u>	<u>4.56</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.

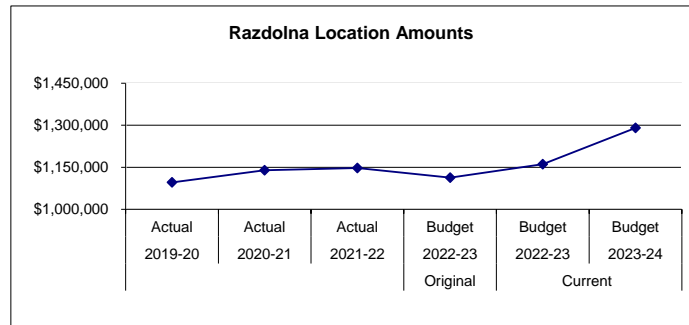


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 427,738	\$ 428,645	\$ 386,597	3100 Certificated Salaries	\$ 376,773	\$ 410,121	\$ 493,823	\$ 83,702	20
180,091	201,778	232,820	3200 Non-Certificated Salaries	221,041	222,709	228,294	5,585	3
351,437	402,022	374,792	3500 Employee Benefits	414,271	407,277	456,617	49,340	12
959,266	1,032,445	994,209	Subtotal - Personnel Services	1,012,085	1,040,107	1,178,734	138,627	13
-	-	-	4100 Professional and Technical Services	-	500	-	(500)	-
1,069	119	17,601	4200 Staff Travel	675	675	675	-	-
7,888	7,358	8,238	4300 Utility Services	6,728	7,128	6,714	(414)	(6)
23,398	29,336	27,200	4350 Energy	25,879	25,879	26,645	766	3
54,836	54,846	71,287	4400 Other Purchased Services	55,254	55,419	64,114	8,695	16
48,299	11,033	27,930	4500 Supplies, Materials, and Media	11,508	30,478	12,283	(18,195)	(60)
1,273	1,261	1,238	4900 Other Expenses	1,154	1,154	1,289	135	12
136,763	103,953	153,494	Subtotal - Other	101,198	121,233	111,720	(9,013)	(7)
-	2,774	-	5100 Equipment	-	-	-	-	-
\$ 1,096,029	\$ 1,139,172	\$ 1,147,703	Location Totals	\$ 1,113,283	\$ 1,161,340	\$ 1,290,454	\$ 129,614	11



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
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
83.00	84.00	85.00	Enrollment in ADM (K-12)	83.00	80.00	88.00

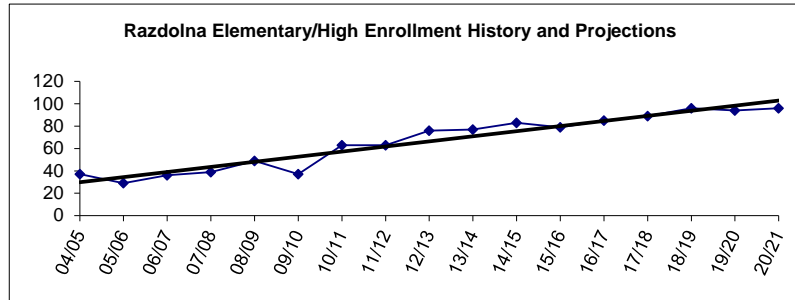
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
5.50	5.50	4.40	Teacher (Includes Quest)	4.90	4.90	4.90
0.17	0.20	0.25	Specialist*	0.25	0.20	0.20
0.60	0.60	0.60	Special Ed Teacher**	0.60	0.60	0.60
6.77	6.80	5.75	Certificated Subtotal	6.25	6.20	6.20
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
2.25	2.25	2.63	Aide	2.63	2.63	2.63
-	-	-	Nurse***	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.75	0.75	0.96	Custodian	0.96	0.75	0.75
4.76	4.76	5.35	Non-Certificated Subtotal	5.35	5.14	5.14
11.53	11.56	11.10	Total	11.60	11.34	11.34

* "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.

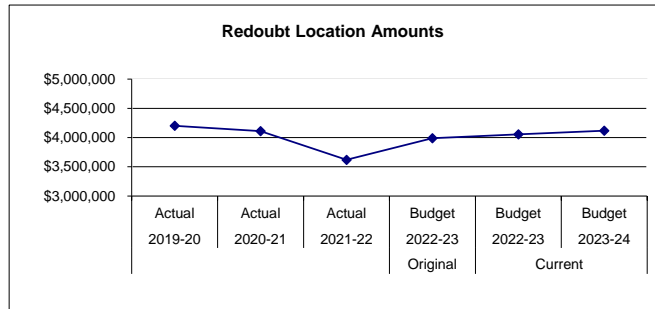


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 1,903,068	\$ 2,008,691	\$ 1,681,316	3100 Certificated Salaries	\$ 1,754,136	\$ 1,870,188	\$ 1,926,930	\$ 56,742	3
599,200	526,780	615,992	3200 Non-Certificated Salaries	641,530	566,262	587,064	20,802	4
1,343,364	1,329,292	1,143,693	3500 Employee Benefits	1,442,356	1,213,780	1,452,081	238,301	20
3,845,632	3,864,763	3,441,001	Subtotal - Personnel Services	3,838,022	3,650,230	3,966,075	315,845	9
87,937	96,726	-	4100 Professional and Technical Services	-	181,125	-	-	-
268	153	356	4200 Staff Travel	1,350	1,350	1,350	-	-
8,757	8,626	10,555	4300 Utility Services	8,373	8,373	8,771	398	5
106,320	91,249	104,693	4350 Energy	99,788	99,788	100,754	966	1
4,703	3,449	3,958	4400 Other Purchased Services	3,768	3,933	3,685	(248)	(6)
145,008	43,379	59,215	4500 Supplies, Materials, and Media	36,306	110,130	35,945	(74,185)	(67)
718	718	718	4900 Other Expenses	700	700	700	-	-
353,711	244,300	179,495	Subtotal - Other	150,285	405,399	151,205	(73,069)	(18)
2,169	-	-	5100 Equipment	-	675	-	(675)	-
<u>\$ 4,201,512</u>	<u>\$ 4,109,063</u>	<u>\$ 3,620,496</u>	Location Totals	<u>\$ 3,988,307</u>	<u>\$ 4,056,304</u>	<u>\$ 4,117,280</u>	<u>\$ 242,101</u>	6



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
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
368.00	246.00	343.00	Enrollment in ADM (K-6)	337.00	363.00	329.00

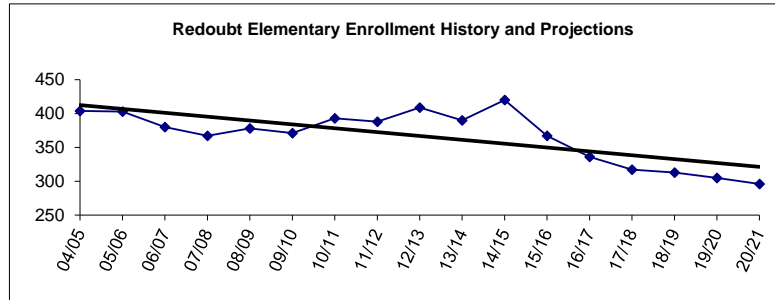
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
18.00	18.00	14.00	Teacher (Includes Quest)	18.00	18.50	16.50
1.65	1.45	1.40	Specialist*	1.40	2.50	2.50
5.00	5.00	5.00	Special Ed Teacher**	5.00	5.50	5.50
25.65	25.45	21.40	Certificated Subtotal	25.40	27.50	25.50
8.69	8.57	9.30	Special Ed Aide	9.30	9.30	9.30
0.44	0.44	0.44	Aide	0.44	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	-	-
1.50	1.50	1.00	Support	1.50	1.50	1.50
2.50	2.50	2.00	Custodian	2.50	2.50	2.50
14.01	13.89	13.62	Non-Certificated Subtotal	14.62	13.74	13.74
39.66	39.34	35.02	Total	40.02	41.24	39.24

* "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.

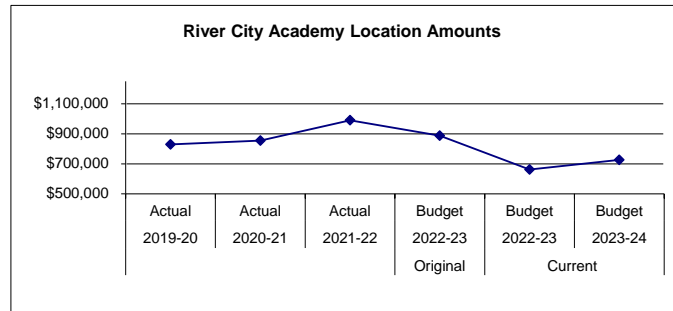


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 535,269	\$ 495,314	\$ 589,626	3100 Certificated Salaries	\$ 513,129	\$ 415,595	\$ 404,457	\$ (11,138)	(3)
34,695	41,173	47,733	3200 Non-Certificated Salaries	44,663	51,037	52,977	1,940	4
241,059	222,991	223,028	3500 Employee Benefits	311,351	176,391	254,136	77,745	44
811,023	759,478	860,387	Subtotal - Personnel Services	869,143	643,023	711,570	68,547	11
-	69,236	99,050	4100 Professional and Technical Services	-	-	-	-	-
276	42	226	4200 Staff Travel	675	675	675	-	-
580	619	775	4300 Utility Services	200	200	200	-	-
783	744	137	4400 Other Purchased Services	1,451	1,451	1,033	(418)	(29)
14,801	20,934	26,520	4500 Supplies, Materials, and Media	15,872	15,726	11,211	(4,515)	(29)
1,350	820	1,020	4900 Other Expenses	893	893	1,275	382	43
17,790	92,395	127,728	Subtotal - Other	19,091	18,945	14,394	(4,551)	(24)
607	2,526	1,892	5100 Equipment	-	-	-	-	-
\$ 829,420	\$ 854,399	\$ 990,007	Location Totals	\$ 888,234	\$ 661,968	\$ 725,964	\$ 63,996	10



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
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
83.00	103.00	114.00	Enrollment in ADM (7-12)	115.00	89.00	75.00

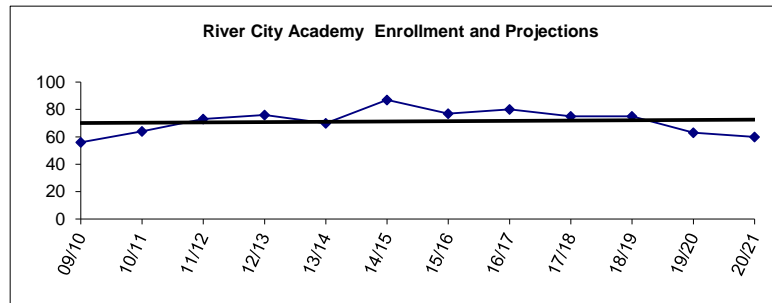
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
4.50	4.50	5.50	Teacher	5.00	5.00	3.50
0.33	0.29	0.58	Specialist*	0.58	0.50	0.30
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.50	1.50
6.33	6.29	7.58	Certificated Subtotal	7.08	7.50	5.80
-	-	-	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	1.00	0.88
-	-	-	Custodian	-	-	-
1.01	1.01	1.01	Non-Certificated Subtotal	1.01	1.13	1.01
7.34	7.30	8.59	Totals	8.09	8.63	6.81

* "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.

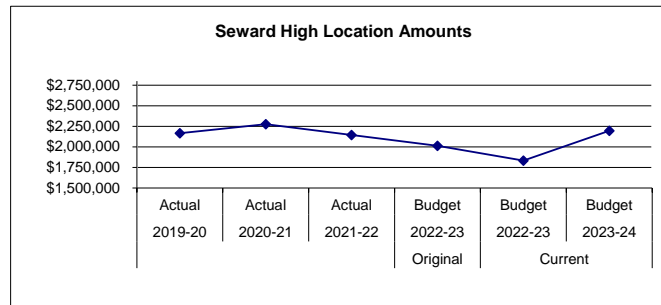


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 819,380	\$ 945,268	\$ 775,043	3100 Certificated Salaries	\$ 688,479	\$ 780,169	\$ 772,092	\$ (8,077)	(1)
389,606	367,638	395,431	3200 Non-Certificated Salaries	378,714	273,160	392,851	119,691	44
616,691	659,250	548,447	3500 Employee Benefits	613,876	443,543	690,236	246,693	56
<u>1,825,677</u>	<u>1,972,156</u>	<u>1,718,921</u>	Subtotal - Personnel Services	<u>1,681,069</u>	<u>1,496,872</u>	<u>1,855,179</u>	<u>358,307</u>	24
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,715	-	2,235	4200 Staff Travel	6,750	6,750	6,750	-	-
15,466	-	-	4250 Student Travel	-	-	-	-	-
107,841	101,908	105,303	4300 Utility Services	118,021	118,021	117,700	(321)	(0)
162,629	144,401	227,464	4350 Energy	168,509	168,509	178,165	9,656	6
3,236	2,129	3,739	4400 Other Purchased Services	3,110	6,835	3,193	(3,642)	(53)
30,168	28,411	72,715	4500 Supplies, Materials, and Media	30,835	32,414	32,086	(328)	(1)
5,722	4,984	4,776	4900 Other Expenses	3,945	3,945	3,414	(531)	(13)
<u>326,777</u>	<u>281,833</u>	<u>416,232</u>	Subtotal - Other	<u>331,170</u>	<u>336,474</u>	<u>341,308</u>	<u>4,834</u>	1
<u>12,817</u>	<u>21,822</u>	<u>8,571</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,165,271</u>	<u>\$ 2,275,811</u>	<u>\$ 2,143,724</u>	Location Totals	<u>\$ 2,012,239</u>	<u>\$ 1,833,346</u>	<u>\$ 2,196,487</u>	<u>\$ 363,141</u>	20



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
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
158.00	140.00	132.00	Enrollment in ADM (9-12)	147.00	132.00	155.00

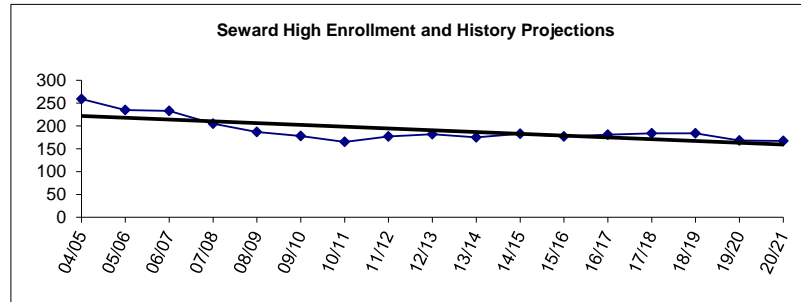
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	1.00	1.00	1.00
7.00	8.25	5.50	Teacher (Includes Quest)	6.00	8.00	6.50
0.85	0.60	0.61	Specialist*	0.61	0.50	0.50
2.00	2.00	1.00	Special Ed Teacher**	1.00	2.00	2.00
10.35	11.35	7.61	Certificated Subtotal	8.61	11.50	10.00
1.76	1.81	2.64	Special Ed Aide	2.64	2.64	2.64
1.04	1.04	0.44	Aide (ELL tutor budgeted @ Loc. 92)	1.04	1.04	1.04
0.39	0.39	-	Nurse***	-	-	-
3.00	3.00	3.00	Support	3.00	3.00	3.00
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
8.19	8.24	8.08	Non-Certificated Subtotal	8.68	8.68	8.68
18.54	19.59	15.69	Total	17.29	20.18	18.68

* "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.

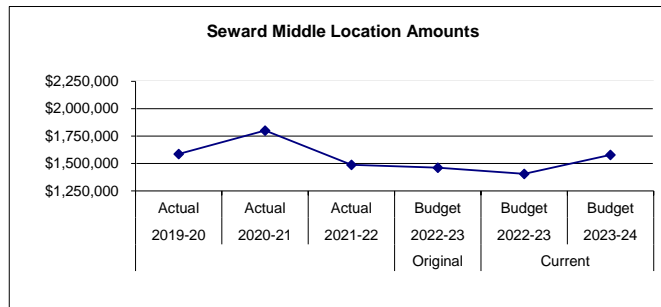


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 714,286	\$ 865,561	\$ 670,281	3100 Certificated Salaries	\$ 629,747	\$ 651,693	\$ 656,450	\$ 4,757	1
201,452	186,420	178,714	3200 Non-Certificated Salaries	173,549	154,921	201,361	46,440	30
454,967	551,556	384,025	3500 Employee Benefits	449,926	389,556	501,975	112,419	29
1,370,705	1,603,537	1,233,020	Subtotal - Personnel Services	1,253,222	1,196,170	1,359,786	163,616	14
1,116	-	1,265	4200 Staff Travel	1,300	1,300	1,300	-	-
2,747	-	-	4250 Student Travel	-	-	-	-	-
46,323	38,696	40,516	4300 Utility Services	46,411	46,411	46,626	215	0
151,505	127,501	175,696	4350 Energy	140,442	140,442	151,568	11,126	8
998	429	919	4400 Other Purchased Services	1,815	1,815	1,680	(135)	(7)
13,499	18,650	36,256	4500 Supplies, Materials, and Media	18,041	19,042	16,712	(2,330)	(12)
628	224	221	4900 Other Expenses	560	560	560	-	-
216,816	185,500	254,873	Subtotal - Other	208,569	209,570	218,446	8,876	4
250	12,260	-	5100 Equipment	-	-	-	-	-
<u>\$ 1,587,771</u>	<u>\$ 1,801,297</u>	<u>\$ 1,487,893</u>	Location Totals	<u>\$ 1,461,791</u>	<u>\$ 1,405,740</u>	<u>\$ 1,578,232</u>	<u>\$ 172,492</u>	12



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
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
143.00	109.00	138.00	Enrollment in ADM (6-8)	126.00	138.00	113.00

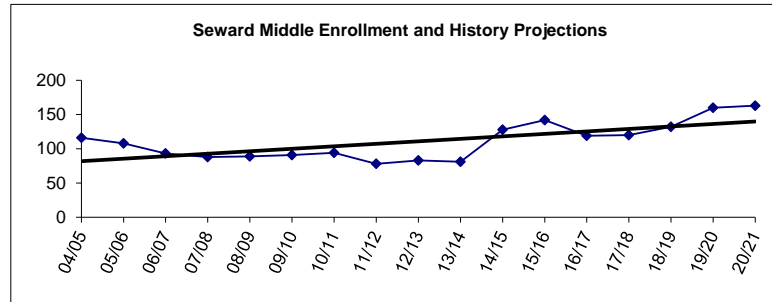
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.80	0.50
7.95	8.70	6.35	Teacher (Includes Quest)	8.35	8.75	6.25
0.35	0.60	0.69	Specialist*	0.69	0.50	0.50
1.00	2.00	2.00	Special Ed Teacher**	1.00	2.00	2.00
<u>9.80</u>	<u>11.80</u>	<u>9.54</u>	Certificated Subtotal	<u>10.54</u>	<u>12.05</u>	<u>9.25</u>
0.97	0.91	0.88	Special Ed Aide	0.88	0.88	0.88
1.28	1.28	0.88	Aide	1.28	0.84	0.84
0.35	0.35	-	Nurse***	-	-	-
0.88	0.88	0.88	Support	0.88	1.00	0.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>4.48</u>	<u>4.42</u>	<u>3.64</u>	Non-Certificated Subtotal	<u>4.04</u>	<u>3.72</u>	<u>3.60</u>
<u>14.28</u>	<u>16.22</u>	<u>13.18</u>	Totals	<u>14.58</u>	<u>15.77</u>	<u>12.85</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.

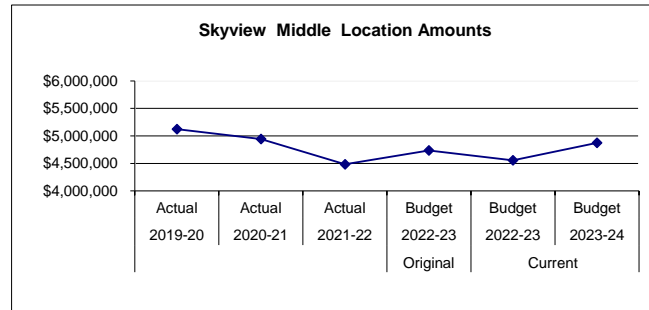


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 2,455,834	\$ 2,310,483	\$ 2,100,997	3100 Certificated Salaries	\$ 2,065,434	\$ 1,928,033	\$ 2,048,831	\$ 120,798	6
669,795	676,099	606,335	3200 Non-Certificated Salaries	628,341	807,678	721,842	(85,836)	(11)
1,489,289	1,435,220	1,192,161	3500 Employee Benefits	1,550,957	1,326,825	1,596,347	269,522	20
4,614,918	4,421,802	3,899,493	Subtotal - Personnel Services	4,244,732	4,062,536	4,367,020	304,484	7
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
839	107	366	4200 Staff Travel	675	675	675	-	100
4,168	-	363	4250 Student Travel	-	-	-	-	-
# 15,645	16,282	21,005	4300 Utility Services	14,947	14,947	16,857	1,910	13
415,735	424,451	442,107	4350 Energy	411,114	411,114	427,431	16,317	4
4,174	5,401	4,120	4400 Other Purchased Services	4,373	9,373	4,206	(5,167)	(55)
65,124	60,881	115,327	4500 Supplies, Materials, and Media	57,302	55,724	55,636	(88)	(0)
1,428	2,042	964	4900 Other Expenses	714	714	714	-	-
507,113	509,164	584,252	Subtotal - Other	489,125	492,547	505,519	12,972	3
1,325	12,956	380	5100 Equipment	-	530	-	(530)	-
\$ 5,123,356	\$ 4,943,922	\$ 4,484,125	Location Totals	\$ 4,733,857	\$ 4,555,613	\$ 4,872,539	\$ 316,926	7



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
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
404.00	295.00	355.00	Enrollment in ADM (7-8)	371.00	369.00	355.00

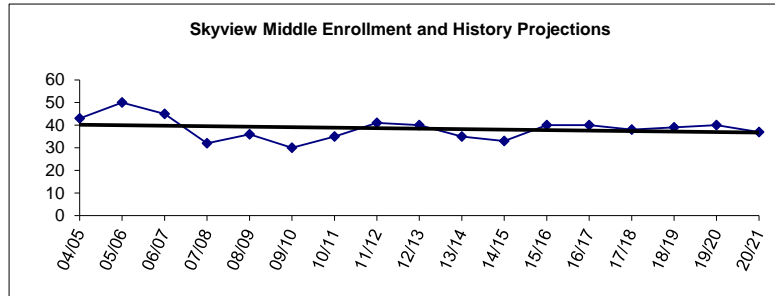
FTE's Included In Current Budget

2.00	2.00	1.00	Administrator	2.00	1.50	1.50
22.00	20.50	17.50	Teacher (Includes Quest)	19.50	19.00	18.00
1.88	1.89	1.95	Specialist*	1.95	2.50	2.50
5.00	5.00	5.00	Special Ed Teacher**	5.00	5.50	5.50
30.88	29.39	25.45	Certificated Subtotal	28.45	28.50	27.50
5.28	4.40	4.40	Special Ed Aide	4.40	5.28	5.28
0.88	0.88	0.88	Aide	0.88	0.44	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
4.00	4.00	3.00	Support	3.50	5.00	3.00
4.00	4.00	4.00	Custodian	4.50	4.50	4.50
15.04	14.16	13.16	Non-Certificated Subtotal	14.16	16.10	14.10
45.92	43.55	38.61	Total	42.61	44.60	41.60

* "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.



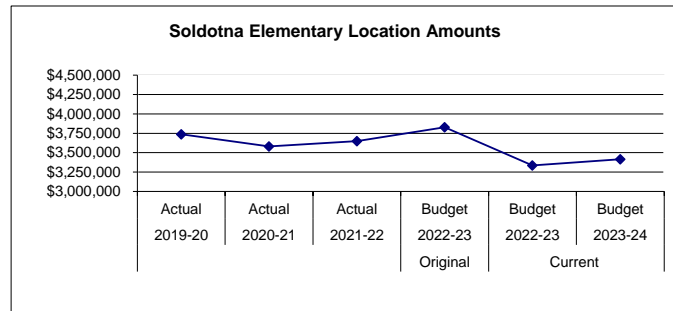
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 43 Soldotna Elementary

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 1,754,367	\$ 1,653,453	\$ 1,706,023	3100 Certificated Salaries	\$ 1,696,750	\$ 1,482,538	\$ 1,531,482	\$ 48,944	3
548,417	554,977	617,496	3200 Non-Certificated Salaries	602,140	500,091	527,984	27,893	6
1,181,995	1,228,553	1,162,487	3500 Employee Benefits	1,386,366	1,059,547	1,216,742	157,195	15
<u>3,484,779</u>	<u>3,436,983</u>	<u>3,486,006</u>	Subtotal - Personnel Services	<u>3,685,256</u>	<u>3,042,176</u>	<u>3,276,208</u>	<u>234,032</u>	8
-	-	-	4100 Professional and Technical Services	-	84,960	-	-	-
52	-	148	4200 Staff Travel	1,350	1,350	1,350	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
6,129	6,259	7,454	4300 Utility Services	6,487	6,487	6,460	(27)	(0)
103,064	95,854	98,066	4350 Energy	101,295	101,295	98,995	(2,300)	(2)
2,898	2,228	2,873	4400 Other Purchased Services	2,787	2,787	2,808	21	1
137,685	39,052	51,923	4500 Supplies, Materials, and Media	30,069	83,368	29,607	(53,761)	(64)
718	893	718	4900 Other Expenses	700	700	700	-	-
<u>250,546</u>	<u>144,286</u>	<u>161,182</u>	Subtotal - Other	<u>142,688</u>	<u>280,947</u>	<u>139,920</u>	<u>(56,067)</u>	(20)
<u>2,097</u>	<u>-</u>	<u>2,675</u>	5100 Equipment	<u>-</u>	<u>12,438</u>	<u>-</u>	<u>(12,438)</u>	-
<u>\$ 3,737,422</u>	<u>\$ 3,581,269</u>	<u>\$ 3,649,863</u>	Location Totals	<u>\$ 3,827,944</u>	<u>\$ 3,335,561</u>	<u>\$ 3,416,128</u>	<u>\$ 165,527</u>	5



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
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
290.00	209.00	259.00	Enrollment in ADM (PS-6)	243.00	250.00	245.00

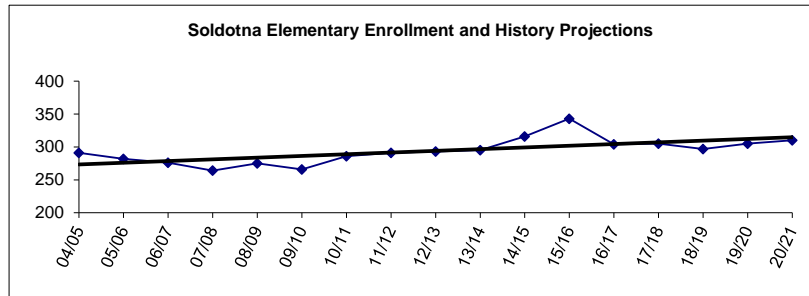
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.15	12.65	12.00	Teacher (Includes Quest)	14.50	14.00	14.00
1.15	1.15	1.35	Specialist*	1.35	1.50	1.50
7.00	7.00	7.00	Special Ed Teacher**	7.00	6.00	6.00
<u>22.30</u>	<u>21.80</u>	<u>21.35</u>	Certificated Subtotal	<u>23.85</u>	<u>22.50</u>	<u>22.50</u>
9.02	9.15	9.30	Special Ed Aide	9.30	7.54	7.54
0.40	0.40	0.40	Aide (ELL tutor budgeted @ Loc. 92)	0.40	0.57	0.57
0.56	0.56	0.68	Nurse***	0.68	0.68	0.68
1.50	1.50	1.00	Support	1.00	1.50	1.00
2.00	2.00	1.50	Custodian	2.00	3.00	3.00
<u>13.48</u>	<u>13.61</u>	<u>12.88</u>	Non-Certificated Subtotal	<u>13.38</u>	<u>13.29</u>	<u>12.79</u>
<u>35.78</u>	<u>35.41</u>	<u>34.23</u>	Total	<u>37.23</u>	<u>35.79</u>	<u>35.29</u>

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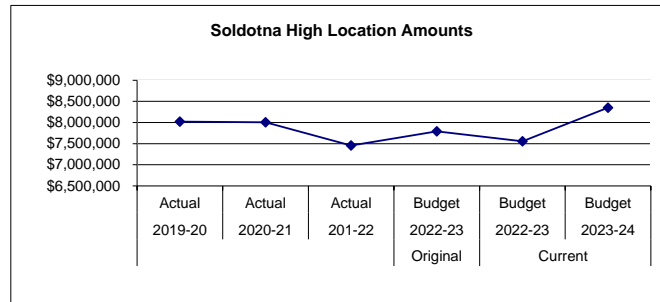
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 09 Soldotna High

2019-20 Actual	2020-21 Actual	201-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 3,753,711	\$ 3,667,172	\$ 3,409,442	3100 Certificated Salaries	\$ 3,428,860	\$ 3,467,184	\$ 3,799,033	\$ 331,849	10
1,108,849	1,124,246	1,128,021	3200 Non-Certificated Salaries	1,121,680	1,078,590	1,140,021	61,431	6
2,482,047	2,565,385	2,192,034	3500 Employee Benefits	2,634,520	2,387,945	2,807,886	419,941	18
<u>7,344,607</u>	<u>7,356,803</u>	<u>6,729,497</u>	Subtotal - Personnel services	<u>7,185,060</u>	<u>6,933,719</u>	<u>7,746,940</u>	<u>813,221</u>	12
-	-	26,222	4100 Professional and Technical Services	-	-	-	-	-
10,019	4,485	10,467	4200 Staff Travel	6,350	6,350	6,350	-	-
24,741	-	-	4250 Student Travel	-	-	-	-	-
29,883	24,620	30,979	4300 Utility Services	30,722	30,722	28,742	(1,980)	(6)
411,845	443,580	409,488	4350 Energy	422,311	422,311	421,638	(673)	(0)
13,680	16,708	19,021	4400 Other Purchased Services	16,090	27,156	16,246	(10,910)	(40)
156,373	120,623	204,742	4500 Supplies, Materials, and Media	118,224	123,282	119,736	(3,546)	(3)
17,999	14,266	13,092	4900 Other Expenses	10,516	10,516	12,678	2,162	21
<u>664,540</u>	<u>624,282</u>	<u>714,011</u>	Subtotal - Other	<u>604,213</u>	<u>620,337</u>	<u>605,390</u>	<u>(14,947)</u>	(2)
<u>9,934</u>	<u>26,525</u>	<u>12,553</u>	5100 Equipment	<u>-</u>	<u>1,084</u>	<u>-</u>	<u>(1,084)</u>	-
<u>\$ 8,019,081</u>	<u>\$ 8,007,610</u>	<u>\$ 7,456,061</u>	Location Totals	<u>\$ 7,789,273</u>	<u>\$ 7,555,140</u>	<u>\$ 8,352,330</u>	<u>\$ 797,190</u>	11



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
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
685.00	567.00	654.00	Enrollment in ADM (10-12)	727.00	658.00	742.00

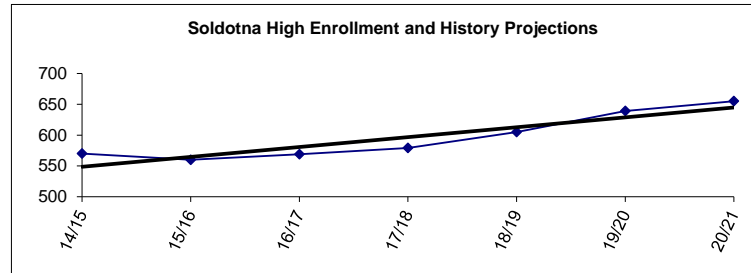
FTE's Included In Current Budget

3.00	2.00	2.00	Administrator	2.00	2.50	2.50
31.20	31.20	25.89	Teacher (Includes Quest)	32.69	31.00	32.50
4.95	5.12	5.18	Specialist*	4.38	6.00	6.00
7.00	7.00	8.00	Special Ed Teacher**	7.00	8.00	8.00
46.15	45.32	41.07	Certificated Subtotal	46.07	47.50	49.00
12.32	12.32	12.32	Special Ed Aide	12.32	12.32	12.32
1.44	1.19	0.44	Aide	1.44	1.44	1.44
1.00	1.00	1.00	Nurse***	1.00	1.00	1.00
6.00	6.00	5.50	Support	6.00	6.00	6.00
5.50	5.50	5.00	Custodian	5.50	5.50	5.50
26.26	26.01	24.26	Non-Certificated Subtotal	26.26	26.26	26.26
72.41	71.33	65.33	Total	72.33	73.76	75.26

* "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.



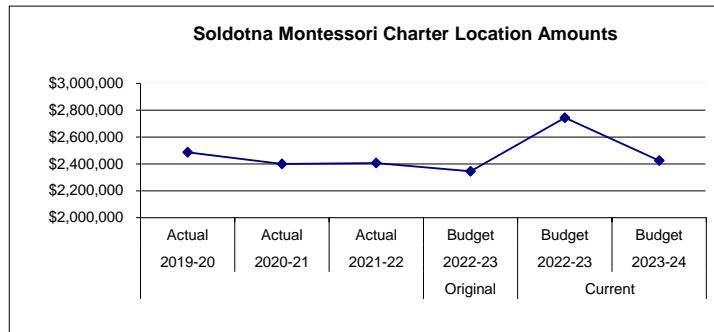
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 64 Soldotna Montessori Charter School

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 869,598	\$ 914,668	\$ 924,777	3100 Certificated Salaries	\$ 929,867	\$ 862,204	\$ 894,313	\$ 32,109	4
307,930	316,563	339,416	3200 Non-Certificated Salaries	321,469	323,955	337,682	13,727	4
616,546	589,184	533,666	3500 Employee Benefits	718,247	548,191	784,639	236,448	43
1,794,074	1,820,415	1,797,859	Subtotal - Personnel Services	1,969,583	1,734,350	2,016,634	282,284	16
3,089	249	10,310	4100 Professional and Technical Services	-	-	-	-	-
11,543	477	10,758	4200 Staff Travel	-	-	-	-	-
599	120	372	4250 Student Travel	-	-	-	-	-
3,723	2,857	3,245	4300 Utility Services	-	1,860	-	(1,860)	(100)
35,517	39,605	39,486	4350 Energy	-	41,000	-	(41,000)	(100)
434,058	417,987	424,787	4400 Other Purchased Services	427,019	473,444	459,869	(13,575)	(3)
56,591	42,733	44,584	4500 Supplies, Materials, and Media	(56,613)	228,905	(56,851)	(285,756)	(125)
17,099	893	372	4900 Other Expenses	5,322	185,556	5,371	(180,185)	(97)
77,822	-	-	4900 Other Expenses - Additional Allowable	-	-	-	-	-
-	74,318	74,290	4950 Indirect Costs	-	79,397	-	(79,397)	(100)
640,041	579,239	608,204	Subtotal - Other	375,728	1,010,162	408,389	(601,773)	(60)
52,595	875	698	5100 Equipment	-	-	-	-	-
<u>\$ 2,486,710</u>	<u>\$ 2,400,529</u>	<u>\$ 2,406,761</u>	Location Totals	<u>\$ 2,345,311</u>	<u>\$ 2,744,512</u>	<u>\$ 2,425,023</u>	<u>\$ (319,489)</u>	(12)



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
2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 64 Soldotna Montessori Charter School

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
164.00	156.00	163.00	Enrollment in ADM (K-6)	164.00	165.00	166.00

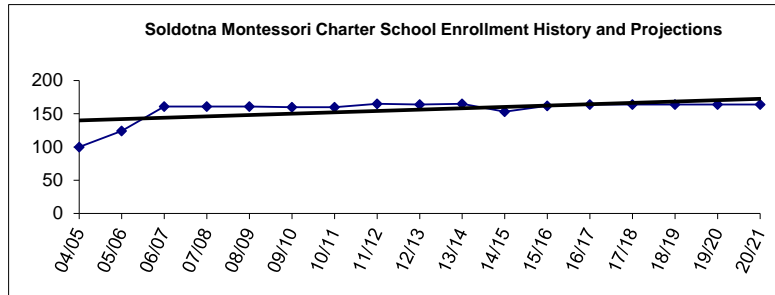
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
8.85	9.35	9.35	Teacher (Includes Quest)	9.35	9.85	9.85
0.55	0.40	0.45	Specialist*	0.45	-	-
1.00	1.00	1.00	Special Ed Teacher**	1.00	-	-
<u>11.40</u>	<u>11.75</u>	<u>11.80</u>	Certificated Subtotal	<u>11.80</u>	<u>10.85</u>	<u>10.85</u>
1.51	1.51	1.51	Special Ed Aide	1.51	-	-
4.91	4.91	4.77	Aide	4.77	6.09	6.09
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	-	-
<u>8.74</u>	<u>8.74</u>	<u>8.60</u>	Non-Certificated Subtotal	<u>8.60</u>	<u>7.41</u>	<u>7.41</u>
<u>20.14</u>	<u>20.49</u>	<u>20.40</u>	Total	<u>20.40</u>	<u>18.26</u>	<u>18.26</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
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
-	-	-	3200 Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500 Employee Benefits	-	-	-	-	-
-	-	-	Subtotal - Personnel Services	-	-	-	-	-
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
-	-	-	4200 Staff Travel	-	-	-	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
# -	-	-	4300 Utility Services	-	-	-	-	-
-	-	-	4350 Energy	-	-	-	-	-
-	-	-	4400 Other Purchased Services	-	-	-	-	-
-	-	-	4500 Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900 Other Expenses	-	-	-	-	-
-	-	-	Subtotal - Other	-	-	-	-	-
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ -</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
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
-	-	-	Enrollment in ADM (9)	-	-	-
<u>FTE's Included In Current Budget</u>						
-	-	-	Administrator	-	-	-
-	-	-	Teacher (Includes Quest)	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
-	-	-	Special Ed Aide	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
-	-	-	Support	-	-	-
-	-	-	Custodian	-	-	-
-	-	-	Non-Certificated Subtotal	-	-	-
-	-	-	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.

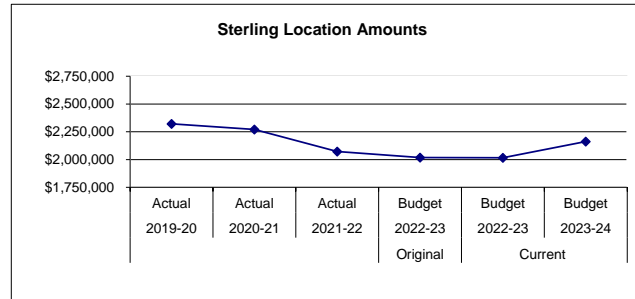
*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 992,313	\$ 1,089,633	\$ 1,001,979	3100 Certificated Salaries	\$ 892,479	\$ 918,364	\$ 964,670	\$ 46,306	5
300,821	268,486	280,328	3200 Non-Certificated Salaries	295,524	289,640	329,806	40,166	14
733,614	765,530	641,003	3500 Employee Benefits	701,334	648,134	741,676	93,542	14
2,026,748	2,123,649	1,923,310	Subtotal - Personnel Services	1,889,337	1,856,138	2,036,152	180,014	10
40,023	-	-	4100 Professional and Technical Services	-	-	-	-	-
1,204	451	293	4200 Staff Travel	1,350	1,350	1,350	-	-
-	-	7	4250 Student Travel	-	-	-	-	-
13,749	9,670	10,700	4300 Utility Services	8,290	8,290	7,918	(372)	(4)
102,594	93,199	94,828	4350 Energy	99,246	99,246	96,873	(2,373)	(2)
2,279	1,808	1,313	4400 Other Purchased Services	1,732	1,732	1,712	(20)	(1)
133,943	32,330	41,342	4500 Supplies, Materials, and Media	17,546	48,760	17,494	(31,266)	(64)
968	718	753	4900 Other Expenses	560	560	560	-	-
294,760	138,176	149,236	Subtotal - Other	128,724	159,938	125,907	(34,031)	(21)
-	8,752	-	5100 Equipment	-	-	-	-	-
\$ 2,321,508	\$ 2,270,577	\$ 2,072,546	Location Totals	\$ 2,018,061	\$ 2,016,076	\$ 2,162,059	\$ 145,983	7



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
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
193.00	141.00	141.00	Enrollment in ADM (K-6)	142.00	153.00	140.00

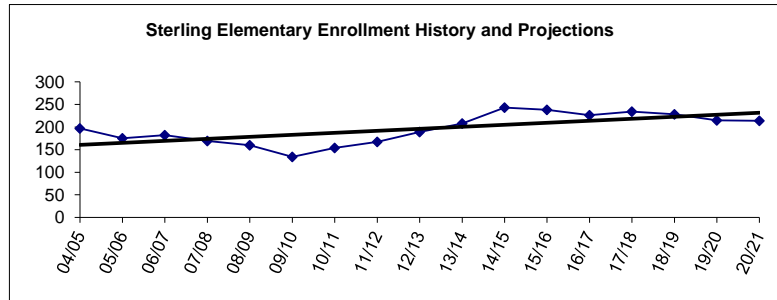
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.50	11.00	9.00	Teacher (Includes Quest)	8.90	10.50	8.50
0.70	0.90	1.20	Specialist*	1.20	2.20	2.20
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
14.20	14.90	13.20	Certificated Subtotal	13.10	15.70	13.70
3.52	2.64	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
7.28	6.40	6.40	Non-Certificated Subtotal	6.40	6.40	6.40
21.48	21.30	19.60	Total	19.50	22.10	20.10

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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.

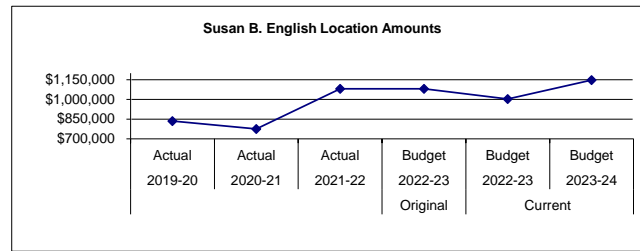


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 179,402	\$ 213,271	\$ 343,278	3100 Certificated Salaries	\$ 314,878	\$ 306,816	\$ 348,775	\$ 41,959	14
153,493	133,911	147,199	3200 Non-Certificated Salaries	181,253	160,455	194,901	34,446	21
206,448	231,443	275,208	3500 Employee Benefits	322,893	261,567	339,376	77,809	30
<u>539,343</u>	<u>578,625</u>	<u>765,685</u>	Subtotal - Personnel Services	<u>819,024</u>	<u>728,838</u>	<u>883,052</u>	<u>154,214</u>	21
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
2,903	176	3,438	4200 Staff Travel	4,500	4,500	4,500	-	-
4,662	-	-	4250 Student Travel	-	-	-	-	-
46,221	25,861	33,678	4300 Utility Services	30,742	30,742	32,578	1,836	6
198,674	158,616	238,884	4350 Energy	202,692	202,692	198,725	(3,967)	(2)
2,620	2,000	2,488	4400 Other Purchased Services	4,635	4,850	4,645	(205)	(4)
39,874	7,920	26,243	4500 Supplies, Materials, and Media	15,549	26,065	15,686	(10,379)	(40)
1,800	2,352	8,570	4900 Other Expenses	3,169	3,169	8,250	5,081	160
<u>296,754</u>	<u>196,925</u>	<u>313,301</u>	Subtotal - Other	<u>261,287</u>	<u>272,018</u>	<u>264,384</u>	<u>(7,634)</u>	(3)
-	-	1,930	5100 Equipment	-	2,300	-	(2,300)	-
<u>\$ 836,097</u>	<u>\$ 775,550</u>	<u>\$ 1,080,916</u>	Location Totals	<u>\$ 1,080,311</u>	<u>\$ 1,003,156</u>	<u>\$ 1,147,436</u>	<u>\$ 144,280</u>	14



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
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
33.00	45.00	48.00	Enrollment in ADM (K-12)	56.00	54.00	57.00

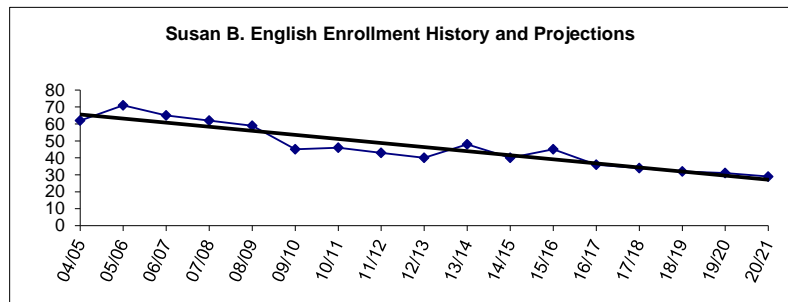
FTE's Included In Current Budget

0.20	0.20	0.20	Administrator	0.20	0.50	0.50
2.00	3.00	3.80	Teacher (Includes Quest)	3.30	3.50	3.00
0.20	0.20	0.35	Specialist*	0.35	0.10	0.10
0.20	0.05	0.08	Special Ed Teacher**	0.08	-	-
<u>2.60</u>	<u>3.45</u>	<u>4.43</u>	Certificated Subtotal	<u>3.93</u>	<u>4.10</u>	<u>3.60</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
1.51	0.88	1.51	Support	1.51	1.51	1.51
1.75	1.75	1.75	Custodian	1.75	2.00	2.00
<u>4.14</u>	<u>3.51</u>	<u>4.14</u>	Non-Certificated Subtotal	<u>4.14</u>	<u>4.39</u>	<u>4.39</u>
<u>6.74</u>	<u>6.96</u>	<u>8.57</u>	Total	<u>8.07</u>	<u>8.49</u>	<u>7.99</u>

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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.

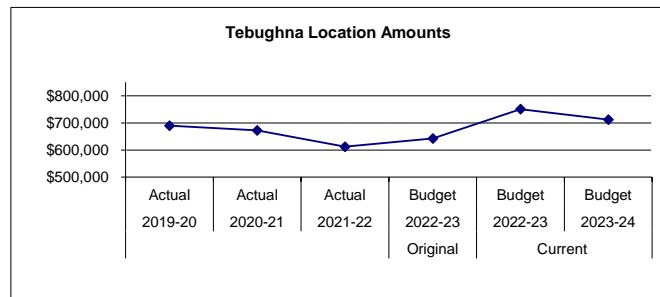


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 200,242	\$ 210,286	\$ 186,620	3100 Certificated Salaries	\$ 176,918	\$ 256,976	\$ 219,911	\$ (37,065)	(14)
69,070	86,587	72,466	3200 Non-Certificated Salaries	78,191	90,349	91,550	1,201	1
124,453	143,420	101,419	3500 Employee Benefits	166,212	173,459	174,914	1,455	1
393,765	440,293	360,505	Subtotal - Personnel Services	421,321	520,784	486,375	(34,409)	(7)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
3,196	353	5,538	4200 Staff Travel	5,500	5,500	5,500	-	-
725	-	-	4250 Student Travel	-	-	-	-	-
104,919	83,310	98,255	4300 Utility Services	74,427	74,427	74,427	-	-
131,956	126,732	125,719	4350 Energy	125,562	125,562	129,410	3,848	3
1,596	1,235	1,270	4400 Other Purchased Services	2,521	2,581	2,532	(49)	(2)
45,822	12,531	13,824	4500 Supplies, Materials, and Media	7,152	15,944	7,216	(8,728)	(55)
7,125	7,385	7,205	4900 Other Expenses	5,815	5,815	6,950	1,135	20
295,339	231,546	251,811	Subtotal - Other	220,977	229,829	226,035	(3,794)	(2)
806	650	-	5100 Equipment	-	-	-	-	-
<u>\$ 689,910</u>	<u>\$ 672,489</u>	<u>\$ 612,316</u>	Location Totals	<u>\$ 642,298</u>	<u>\$ 750,613</u>	<u>\$ 712,410</u>	<u>\$ (38,203)</u>	(5)



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
2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
21.00	24.00	25.00	Enrollment in ADM (K-12)	26.00	27.00	27.00

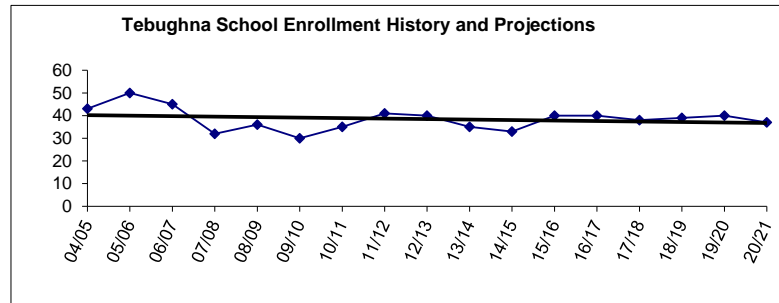
FTE's Included In Current Budget

0.20	0.10	0.20	Administrator	0.20	0.20	0.20
2.00	2.90	2.00	Teacher (Includes Quest)	2.15	2.80	2.00
-	-	0.10	Specialist *	-	0.15	0.15
0.08	0.10	-	Special Ed Teacher**	-	-	-
<u>2.28</u>	<u>3.10</u>	<u>2.30</u>	Certificated Subtotal	<u>2.35</u>	<u>3.15</u>	<u>2.35</u>
-	-	-	Aide	-	-	-
-	-	-	Nurse ***	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Custodian	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u>1.88</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>4.16</u>	<u>4.98</u>	<u>4.18</u>	Total	<u>4.23</u>	<u>5.03</u>	<u>4.23</u>

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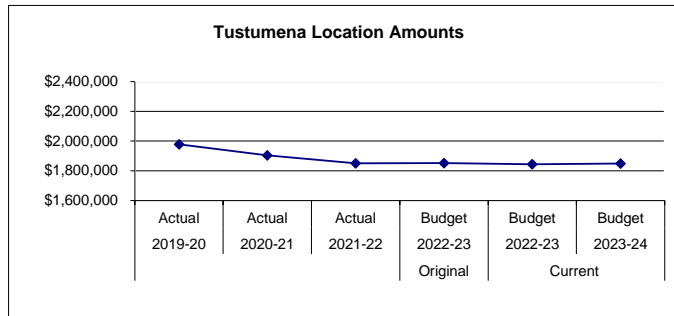


KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 899,729	\$ 880,060	\$ 856,062	3100 Certificated Salaries	\$ 758,557	\$ 773,492	\$ 757,797	\$ (15,695)	(2)
279,343	266,011	274,448	3200 Non-Certificated Salaries	282,656	281,651	292,151	10,500	4
577,679	608,114	562,174	3500 Employee Benefits	660,493	610,019	651,136	41,117	7
1,756,751	1,754,185	1,692,684	Subtotal - Personnel Services	1,701,706	1,665,162	1,701,084	35,922	2
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
64	25	948	4200 Staff Travel	1,350	1,350	1,350	-	-
-	66	-	4250 Student Travel	-	-	-	-	-
5,029	5,592	5,422	4300 Utility Services	5,587	5,587	5,703	116	2
121,622	120,313	123,109	4350 Energy	123,691	123,691	121,682	(2,009)	(2)
1,703	1,688	1,517	4400 Other Purchased Services	1,524	1,524	1,586	62	4
91,238	18,335	26,653	4500 Supplies, Materials, and Media	16,971	46,066	17,329	(28,737)	(62)
688	688	70	4900 Other Expenses	700	700	700	-	-
220,344	146,707	157,719	Subtotal - Other	149,823	178,918	148,350	(30,568)	(17)
1,103	3,405	598	5100 Equipment	-	-	-	-	-
<u>\$ 1,978,198</u>	<u>\$ 1,904,297</u>	<u>\$ 1,851,001</u>	Location Totals	<u>\$ 1,851,529</u>	<u>\$ 1,844,080</u>	<u>\$ 1,849,434</u>	<u>\$ 5,354</u>	0



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
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
160.00	112.00	124.00	Enrollment in ADM (K-6)	122.00	136.00	128.00

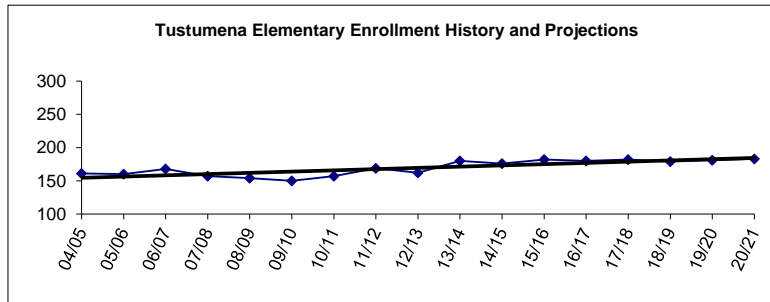
FTE's Included In Current Budget

0.70	0.70	0.60	Administrator	0.60	1.00	1.00
9.25	9.00	8.00	Teacher (Includes Quest)	7.80	7.50	8.00
0.40	0.40	0.70	Specialist*	0.70	1.20	1.20
1.92	2.00	2.00	Special Ed Teacher**	2.00	3.00	3.00
<u>12.27</u>	<u>12.10</u>	<u>11.30</u>	Certificated Subtotal	<u>11.10</u>	<u>12.70</u>	<u>13.20</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	1.50	1.50	Custodian	1.50	1.50	1.50
<u>7.25</u>	<u>6.75</u>	<u>6.75</u>	Non-Certificated Subtotal	<u>6.75</u>	<u>6.75</u>	<u>6.75</u>
<u>19.52</u>	<u>18.85</u>	<u>18.05</u>	Total	<u>17.85</u>	<u>19.45</u>	<u>19.95</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.



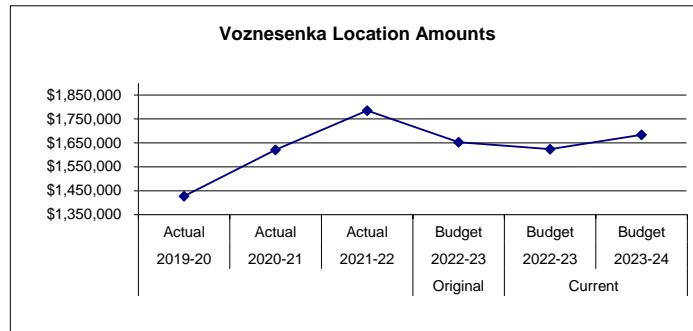
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 53 Voznesenka Elementary / High

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 583,808	\$ 717,639	\$ 793,808	3100 Certificated Salaries	\$ 693,636	\$ 723,027	\$ 653,725	\$ (69,302)	(10)
221,306	220,171	244,402	3200 Non-Certificated Salaries	207,574	195,374	248,933	53,559	27
451,714	527,328	535,417	3500 Employee Benefits	569,646	504,055	591,730	87,675	17
<u>1,256,828</u>	<u>1,465,138</u>	<u>1,573,627</u>	Subtotal - Personnel Services	<u>1,470,856</u>	<u>1,422,456</u>	<u>1,494,388</u>	<u>71,932</u>	5
-	-	100	4100 Professional and Technical Services	-	-	-	-	-
679	172	1,507	4200 Staff Travel	1,800	1,800	1,800	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
9,497	9,736	9,843	4300 Utility Services	8,280	8,280	8,340	60	1
27,106	30,693	37,472	4350 Energy	26,908	26,908	31,745	4,837	18
84,215	92,448	130,427	4400 Other Purchased Services	129,203	129,368	131,774	2,406	2
47,353	17,827	31,131	4500 Supplies, Materials, and Media	14,599	33,526	14,761	(18,765)	(56)
1,456	1,119	1,079	4900 Other Expenses	1,422	1,422	1,164	(258)	(18)
<u>170,306</u>	<u>151,995</u>	<u>211,559</u>	Subtotal - Other	<u>182,212</u>	<u>201,304</u>	<u>189,584</u>	<u>(11,720)</u>	(6)
290	3,413	-	5100 Equipment	-	-	-	-	-
<u>\$ 1,427,424</u>	<u>\$ 1,620,546</u>	<u>\$ 1,785,186</u>	Location Totals	<u>\$ 1,653,068</u>	<u>\$ 1,623,760</u>	<u>\$ 1,683,972</u>	<u>\$ 60,212</u>	4



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
2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 53 Voznesenka Elementary / High

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
120.00	117.00	129.00	Enrollment in ADM (K-12)	118.00	119.00	120.00

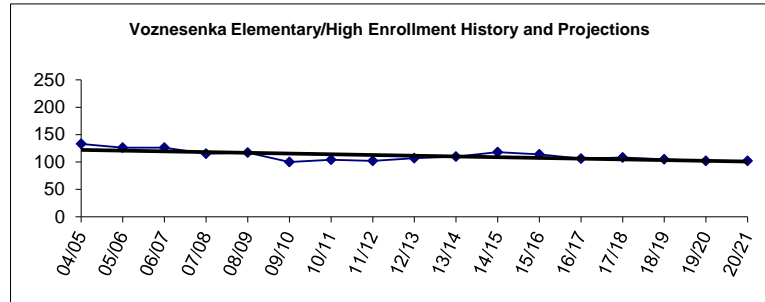
FTE's Included In Current Budget

0.70	0.70	0.70	Administrator	0.70	0.80	0.80
6.50	8.13	8.40	Teacher (Includes Quest)	7.90	8.90	8.40
0.17	0.20	0.65	Specialist*	0.65	0.20	0.20
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>8.37</u>	<u>10.03</u>	<u>10.75</u>	Certificated Subtotal	<u>10.25</u>	<u>10.90</u>	<u>10.40</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
2.25	2.25	2.38	Aide	2.38	2.38	2.38
-	-	-	Nurse***	-	-	-
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.38	1.63	1.21	Custodian	1.21	1.75	1.75
<u>5.51</u>	<u>5.76</u>	<u>5.47</u>	Non-Certificated Subtotal	<u>5.47</u>	<u>6.01</u>	<u>6.01</u>
<u>13.88</u>	<u>15.79</u>	<u>16.22</u>	Total	<u>15.72</u>	<u>16.91</u>	<u>16.41</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.

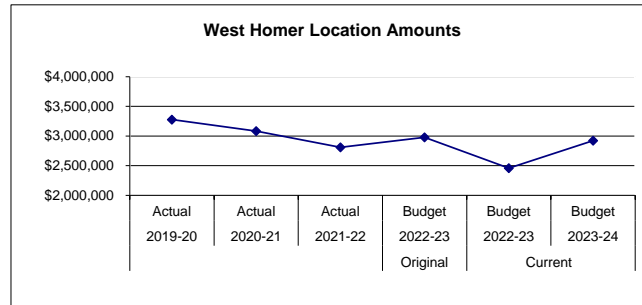


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 1,485,218	\$ 1,379,938	\$ 1,335,566	3100 Certificated Salaries	\$ 1,202,775	\$ 1,056,945	\$ 1,191,452	\$ 134,507	13
508,592	487,804	411,226	3200 Non-Certificated Salaries	490,343	416,088	481,809	65,721	16
1,029,675	1,053,819	864,813	3500 Employee Benefits	1,101,592	753,952	1,071,967	318,015	42
3,023,485	2,921,561	2,611,605	Subtotal - Personnel Services	2,794,710	2,226,985	2,745,228	518,243	23
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
748	319	656	4200 Staff Travel	1,350	1,350	1,350	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
11,235	9,808	12,057	4300 Utility Services	10,836	10,836	10,653	(183)	(2)
149,372	119,911	144,962	4350 Energy	142,834	142,834	138,082	(4,752)	(3)
3,011	2,579	2,566	4400 Other Purchased Services	2,422	2,422	2,442	20	1
89,632	29,253	36,453	4500 Supplies, Materials, and Media	25,143	74,024	25,168	(48,856)	(66)
718	893	893	4900 Other Expenses	700	700	700	-	-
254,716	162,763	197,587	Subtotal - Other	183,285	232,166	178,395	(53,771)	(23)
-	-	2,194	5100 Equipment	-	-	-	-	-
\$ 3,278,201	\$ 3,084,324	\$ 2,811,386	Location Totals	\$ 2,977,995	\$ 2,459,151	\$ 2,923,623	\$ 464,472	19



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
2023 - 2024 Budget**

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
238.00	170.00	202.00	Enrollment in ADM (3-6)	208.00	215.00	210.00

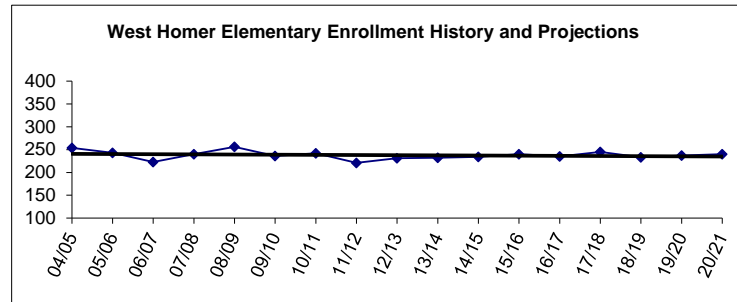
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.00	14.50	12.50	Teacher (Includes Quest)	14.00	12.50	12.50
1.78	1.73	1.28	Specialist*	1.28	2.40	2.40
5.00	4.00	5.00	Special Ed Teacher**	4.00	4.50	4.50
<u>20.78</u>	<u>21.23</u>	<u>19.78</u>	Certificated Subtotal	<u>20.28</u>	<u>20.40</u>	<u>20.40</u>
8.27	8.27	7.39	Special Ed Aide	7.39	7.04	7.04
0.44	0.44	0.44	Aide	0.38	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>12.88</u>	<u>12.88</u>	<u>12.00</u>	Non-Certificated Subtotal	<u>11.94</u>	<u>11.65</u>	<u>11.59</u>
<u>33.66</u>	<u>34.11</u>	<u>31.78</u>	Total	<u>32.22</u>	<u>32.05</u>	<u>31.99</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.



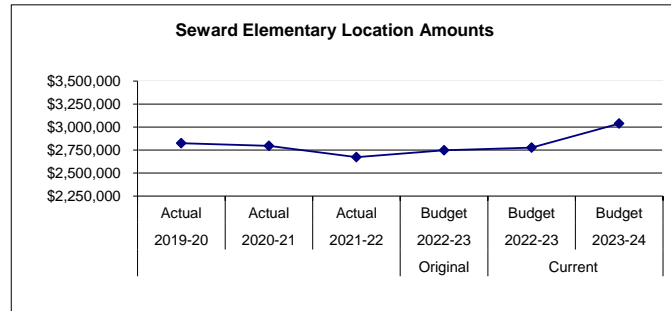
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 42 William H. Seward Elementary

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 1,408,152	\$ 1,505,834	\$ 1,335,756	3100 Certificated Salaries	\$ 1,309,695	\$ 1,500,101	\$ 1,510,901	\$ 10,800	1
346,481	268,322	320,444	3200 Non-Certificated Salaries	316,825	254,681	314,453	59,772	23
778,938	844,738	752,093	3500 Employee Benefits	933,058	781,772	1,020,499	238,727	31
<u>2,533,571</u>	<u>2,618,894</u>	<u>2,408,293</u>	Subtotal - Personnel Services	<u>2,559,578</u>	<u>2,536,554</u>	<u>2,845,853</u>	<u>309,299</u>	<u>12</u>
-	-	27,739	4100 Professional and Technical Services	-	-	-	-	-
2,203	319	1,968	4200 Staff Travel	1,850	1,850	1,850	-	-
30	-	-	4250 Student Travel	-	-	-	-	-
26,957	23,755	23,096	4300 Utility Services	31,786	31,786	30,779	(1,007)	(3)
122,083	111,890	160,322	4350 Energy	125,837	125,837	129,055	3,218	3
2,559	1,292	8,337	4400 Other Purchased Services	2,557	2,557	2,526	(31)	(1)
135,757	39,737	42,523	4500 Supplies, Materials, and Media	26,749	77,342	27,080	(50,262)	(65)
1,306	893	893	4900 Other Expenses	700	700	700	-	-
<u>290,895</u>	<u>177,886</u>	<u>264,878</u>	Subtotal - Other	<u>189,479</u>	<u>240,072</u>	<u>191,990</u>	<u>(48,082)</u>	<u>(20)</u>
647	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 2,825,113</u>	<u>\$ 2,796,780</u>	<u>\$ 2,673,171</u>	Location Totals	<u>\$ 2,749,057</u>	<u>\$ 2,776,626</u>	<u>\$ 3,037,843</u>	<u>\$ 261,217</u>	<u>9</u>



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
2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 42 William H. Seward Elementary

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
289.00	211.00	227.00	Enrollment in ADM (PS-5)	221.00	232.00	218.00

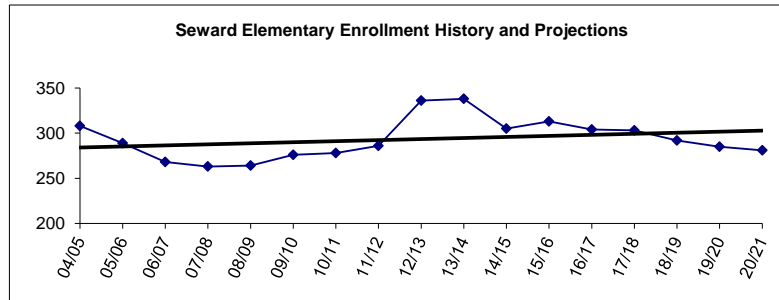
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.75	13.75	11.90	Teacher (Includes Quest)	15.90	14.00	12.50
0.70	2.00	0.66	Specialist*	0.66	3.00	3.00
4.00	4.00	4.00	Special Ed Teacher**	3.00	5.00	5.00
<u>20.45</u>	<u>20.75</u>	<u>17.56</u>	Certificated Subtotal	<u>20.56</u>	<u>23.00</u>	<u>21.50</u>
3.44	2.52	2.64	Special Ed Aide	2.64	2.76	2.76
0.37	0.38	0.38	Aide	0.38	0.38	0.38
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.50	1.00	1.00	Support	1.00	1.00	1.00
2.50	2.00	2.00	Custodian	2.00	2.00	2.00
<u>8.69</u>	<u>6.78</u>	<u>6.90</u>	Non-Certificated Subtotal	<u>6.90</u>	<u>7.02</u>	<u>7.02</u>
<u>29.14</u>	<u>27.53</u>	<u>24.46</u>	Total	<u>27.46</u>	<u>30.02</u>	<u>28.52</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
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 77,273	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
23,136	73,788	85,412	3200 Non-Certificated Salaries	71,449	66,258	67,084	826	1
121,841	108,282	90,315	3500 Employee Benefits	91,104	50,513	48,990	(1,523)	(3)
222,250	182,070	175,727	Subtotal - Personnel Services	162,553	116,771	116,074	(697)	
175,181	170,505	162,134	4100 Professional and Technical Services	100,000	100,000	125,000	25,000	25
24,070	8,351	27,133	4200 Staff Travel	38,595	38,595	38,595	-	-
-	17	-	4300 Utility Services	200	200	200	-	-
17,019	16,272	16,877	4400 Other Purchased Services	18,800	18,800	18,800	-	-
8,525	16,901	17,567	4500 Supplies, Materials, and Media	5,595	5,595	15,900	10,305	184
-	-	-	4800 Tuition and Stipends	-	-	-	-	-
28,934	29,169	29,761	4900 Other Expenses	28,900	28,900	28,900	-	-
253,729	241,215	253,472	Subtotal - Other	192,090	192,090	227,395	35,305	18
-	10,640	-	5100 Equipment	-	-	-	-	-
\$ 475,979	\$ 433,925	\$ 429,199	Location Totals	\$ 354,643	\$ 308,861	\$ 343,469	\$ 34,608	11

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
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2024-23 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
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 194,163	\$ 208,034	\$ 187,262	3100 Certificated Salaries	\$ 192,500	\$ 192,500	\$ 192,500	\$ -	-
67,027	40,188	51,440	3200 Non-Certificated Salaries	39,849	34,658	35,484	826	2
81,681	79,447	77,103	3500 Employee Benefits	79,385	64,573	63,399	(1,174)	(2)
<u>342,871</u>	<u>327,669</u>	<u>315,805</u>	Subtotal - Personnel Services	<u>311,734</u>	<u>291,731</u>	<u>291,383</u>	<u>(348)</u>	<u>(0)</u>
-	100	923	4100 Professional and Technical Services	-	-	-	-	-
8,635	841	21,085	4200 Staff Travel	29,350	29,350	29,350	-	-
12,473	12,841	13,026	4300 Utility Services	15,750	15,750	15,750	-	-
4,276	83	1,824	4400 Other Purchased Services	6,050	6,050	6,050	-	-
12,928	12,082	15,394	4500 Supplies, Materials, and Media	15,800	15,300	13,800	(1,500)	(10)
4,600	1,700	5,490	4900 Other Expenses	4,000	4,500	4,000	(500)	(11)
<u>42,912</u>	<u>27,647</u>	<u>57,742</u>	Subtotal - Other	<u>70,950</u>	<u>70,950</u>	<u>68,950</u>	<u>(2,000)</u>	<u>(3)</u>
<u>600</u>	<u>760</u>	<u>13,300</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 386,383</u>	<u>\$ 356,076</u>	<u>\$ 386,847</u>	Location Totals	<u>\$ 382,684</u>	<u>\$ 362,681</u>	<u>\$ 360,333</u>	<u>\$ (2,348)</u>	<u>(1)</u>

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
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 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 ***	-	-	-
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
1.50	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
2023 - 2024 Budget

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 72 Assistant Superintendent Instructional Support

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2021-22 Budget	Current 2021-22 Budget	2022-23 Budget	Change	% Of Change
\$ 74	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
254,724	325,550	-	3200 Non-Certificated Salaries	-	-	-	-	-
126,336	127,966	-	3500 Employee Benefits	-	-	-	-	-
381,134	453,516	-	Subtotal - Personnel Services	-	-	-	-	-
31,000	450	-	4100 Professional and Technical Services	-	-	-	-	-
4,593	85	-	4200 Staff Travel	-	-	-	-	-
3,813	2,854	-	4300 Utility Services	-	-	-	-	-
10,182	10,370	-	4350 Energy	-	-	-	-	-
263,787	256,416	-	4400 Other Purchased Services	-	-	-	-	-
1,010,866	1,010,866	-	4450 Insurance Premiums	-	-	-	-	-
31,785	16,013	-	4500 Supplies, Materials, and Media	-	-	-	-	-
230	-	-	4900 Other Expenses	-	-	-	-	-
1,356,256	1,297,054	-	Subtotal - Other	-	-	-	-	-
1,335	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 1,738,725</u>	<u>\$ 1,750,570</u>	<u>\$ -</u>	Location Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-

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
2023 - 2024 Budget

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 72 Assistant Superintendent Instructional Support

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
FTE's Included In Current Budget						
-	-	-	Assistant Superintendent	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	-	Assistant Superintendent	-	-	-
-	-	-	Nurse ***	-	-	-
1.00	1.00	-	Support	-	-	-
2.00	2.00	-	Non-Certified Subtotal	-	-	-
2.00	2.00	-	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
2023 - 2024 Budget

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 73 Assistant Superintendent Instruction

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 19,826	\$ 174,548	\$ 228,457	3100 Certificated Salaries	\$ 176,716	\$ 191,702	\$ 199,372	\$ 7,670	4
76,064	70,282	84,586	3200 Non-Certificated Salaries	72,213	76,192	78,236	2,044	3
46,550	97,151	96,554	3500 Employee Benefits	101,292	103,821	106,410	2,589	2
142,440	341,981	409,597	Subtotal - Personnel Services	350,221	371,715	384,018	12,303	3
44,000	44,100	65,000	4100 Professional and Technical Services	45,000	46,350	50,000	3,650	8
2,013	420	11,048	4200 Staff Travel	18,000	18,000	19,250	1,250	7
2,334	3,092	3,708	4300 Utility Services	2,750	2,750	2,750	-	-
5,102	21	23,321	4400 Other Purchased Services	20,550	19,200	20,550	1,350	7
1,405	718	18,776	4500 Supplies, Materials, and Media	8,000	8,000	23,000	15,000	188
40,823	2,701	46,814	4900 Other Expenses	132,665	132,665	134,844	2,179	2
95,677	51,052	168,667	Subtotal - Other	226,965	226,965	250,394	23,429	10
949	-	4,326	5100 Equipment	-	-	-	-	-
\$ 239,066	\$ 393,033	\$ 582,590	Location Totals	\$ 577,186	\$ 598,680	\$ 634,412	\$ 35,732	6

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
2023 - 2024 Budget

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 73 Assistant Superintendent Instruction

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 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
1.00	2.00	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
2023 - 2024 Budget

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 74 Fiscal Services

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 58	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
624,651	637,096	794,466	3200 Non-Certificated Salaries	665,176	743,861	764,158	20,297	3
374,624	358,737	392,632	3500 Employee Benefits	421,418	414,199	451,981	37,782	9
999,333	995,833	1,187,098	Subtotal - Personnel Services	1,086,594	1,158,060	1,216,139	58,079	5
113,290	97,866	91,039	4100 Professional and Technical Services	103,773	103,773	128,000		-
9,517	1,735	13,755	4200 Staff Travel	14,170	14,170	14,170		-
11,773	12,056	11,839	4300 Utility Services	14,000	14,000	14,000		-
6,715	6,524	3,968	4400 Other Purchased Services	10,050	10,050	10,050		-
8,645	7,312	11,102	4500 Supplies, Materials, and Media	9,433	9,433	9,433		-
5,755	3,975	6,499	4900 Other Expenses	5,500	5,500	5,500		-
(168,130)	(215,640)	(391,971)	4950 Indirect Costs	(200,000)	(200,000)	(200,000)		-
(12,435)	(86,172)	(253,769)	Subtotal - Other	(43,074)	(43,074)	(18,847)	-	-
150	-	845	5100 Equipment	-	-	-		-
\$ 987,048	\$ 909,661	\$ 934,174	Location Totals	\$ 1,043,520	\$ 1,114,986	\$ 1,197,292	\$ 58,079	5

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
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
7.00	7.00	7.00	Support	7.00	7.00	7.00
8.00	8.00	8.00	Non-Certificated Subtotal	8.00	8.00	8.00
8.00	8.00	8.00	Total	8.00	8.00	8.00

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

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 9	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
148,963	170,960	192,283	3200 Non-Certificated Salaries	169,152	201,630	207,544	5,914	3
88,950	102,222	104,928	3500 Employee Benefits	107,209	89,975	120,441	30,466	34
237,922	273,182	297,211	Subtotal - Personnel Services	276,361	291,605	327,985	36,380	12
2,015	1,185	23,104	4100 Professional and Technical Services	3,500	3,500	3,500	-	-
10,373	2,660	9,575	4200 Staff Travel	13,790	14,628	13,790	(838)	(6)
1,070	929	1,968	4300 Utility Services	385	385	300	(85)	(22)
-	-	10,006	4350 Energy	10,761	10,761	10,186	(575)	(5)
6,400	4,564	244,786	4400 Other Purchased Services	241,600	242,718	241,600	(1,118)	(0)
25,830	5,782	143,706	4500 Supplies, Materials, and Media	31,000	22,403	31,000	8,597	38
1,550	435	300	4900 Other Expenses	3,000	3,000	3,000	-	-
47,238	15,555	433,445	Subtotal - Other	304,036	297,395	303,376	5,981	2
716	(16)	111,295	5100 Equipment	2,000	87,680	2,000	(85,680)	(98)
<u>\$ 285,876</u>	<u>\$ 288,721</u>	<u>\$ 841,951</u>	Location Totals	<u>\$ 582,397</u>	<u>\$ 676,680</u>	<u>\$ 633,361</u>	<u>\$ (43,319)</u>	(6)

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
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
<u>FTE's Included In Current Budget</u>						
-	-	-	Director	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
0.75	1.00	1.00	Support	1.00	1.00	2.00
0.03	0.03	0.03	Custodian	0.03	0.09	0.09
1.78	2.03	2.03	Non-Certificated Subtotal	2.03	2.09	3.09
1.78	2.03	2.03	Total	2.03	2.09	3.09

* "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
2018- 2019 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 443,385	\$ 455,715	\$ 463,338	3200 Non-Certificated Salaries	\$ 468,647	\$ 493,589	\$ 512,827	\$ 19,238	4
300,688	318,452	326,191	3500 Employee Benefits	369,293	327,412	328,866	1,454	0
<u>744,073</u>	<u>774,167</u>	<u>789,529</u>	Subtotal - Personnel Services	<u>837,940</u>	<u>821,001</u>	<u>841,693</u>	<u>20,692</u>	3
2,480	2,688	2,544	4200 Staff Travel	5,922	5,922	5,922	-	-
8,104	8,686	8,873	4300 Utility Services	8,551	8,551	8,972	421	5
104,563	112,608	109,570	4350 Energy	101,194	101,194	108,914	7,720	8
4,682	6,136	17,247	4400 Other Purchased Services	12,050	14,400	16,050	1,650	11
127,056	42,481	34,697	4500 Supplies, Materials, and Media	47,950	75,327	50,450	(24,877)	(33)
1,545	1,387	1,722	4900 Other Expenses	1,100	1,750	1,120	(630)	(36)
<u>(169,074)</u>	<u>(216,851)</u>	<u>(394,171)</u>	4950 Indirect Costs	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>	-
<u>79,356</u>	<u>(42,865)</u>	<u>(219,518)</u>	Subtotal - Other	<u>(23,233)</u>	<u>7,144</u>	<u>(8,572)</u>	<u>(15,716)</u>	(220)
-	-	-	5100 Equipment	2,000	2,000	6,000	4,000	200
<u>\$ 823,429</u>	<u>\$ 731,302</u>	<u>\$ 570,011</u>	Location Totals	<u>\$ 816,707</u>	<u>\$ 830,145</u>	<u>\$ 839,121</u>	<u>\$ 8,976</u>	1

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
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
7.75	7.75	8.25	Support	8.25	8.50	8.50
-	-	-	Custodian	-	-	-
7.75	7.75	8.25	Non-Certificated Subtotal	8.25	8.50	8.50
7.75	7.75	8.25	Total	8.25	8.50	8.50

* "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
2023 - 2024 Budget

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 77 Human Resources

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 133,251	\$ 134,017	\$ 203,557	3100 Certificated Salaries	\$ 138,178	\$ 284,356	\$ 295,357	\$ 11,001	4
432,010	427,474	450,102	3200 Non-Certificated Salaries	608,470	596,283	610,158	13,875	2
280,713	282,236	271,331	3500 Employee Benefits	369,466	358,081	392,188	34,107	10
<u>845,974</u>	<u>843,727</u>	<u>924,990</u>	Subtotal - Personnel Services	<u>1,116,114</u>	<u>1,238,720</u>	<u>1,297,703</u>	<u>58,983</u>	5
211,331	166,840	189,492	4100 Professional and Technical Services	202,000	200,000	202,000	2,000	1
12,736	150	8,473	4200 Staff Travel	37,845	21,440	37,845	16,405	77
7,853	6,594	6,727	4300 Utility Services	7,100	7,100	7,100	-	-
10,801	19,393	17,127	4400 Other Purchased Services	22,550	27,003	22,550	(4,453)	(16)
25,387	19,374	29,900	4500 Supplies, Materials, and Media	13,309	51,767	13,309	(38,458)	(74)
16,201	22,040	15,082	4900 Other Expenses	44,500	49,315	44,500	(4,815)	(10)
<u>(84,596)</u>	<u>(108,501)</u>	<u>(197,223)</u>	4950 Indirect Costs	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>	-
<u>199,713</u>	<u>125,890</u>	<u>69,578</u>	Subtotal - Other	<u>227,304</u>	<u>256,625</u>	<u>227,304</u>	<u>(29,321)</u>	(11)
<u>5,817</u>	<u>1,392</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>3,679</u>	<u>-</u>	<u>(3,679)</u>	(100)
<u>\$ 1,051,504</u>	<u>\$ 971,009</u>	<u>\$ 994,568</u>	Location Totals	<u>\$ 1,343,418</u>	<u>\$ 1,499,024</u>	<u>\$ 1,525,007</u>	<u>\$ 25,983</u>	2

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
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Coordinator	-	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
1.00	1.00	1.00	Certificated Subtotal	1.00	2.00	2.00
-	-	-	Director	-	-	-
-	-	-	Nurse ***	-	-	-
5.50	6.00	6.00	Support	6.00	6.00	6.00
5.50	6.00	6.00	Non-Certificated Subtotal	6.00	6.00	6.00
6.50	7.00	7.00	Total	7.00	8.00	8.00

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

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 32	\$ -	\$ -	3100 Certificated Salaries	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	-
1,054,854	1,120,887	1,211,860	3200 Non-Certificated Salaries	1,114,452	1,265,183	1,550,195	285,012	23
558,636	611,557	617,372	3500 Employee Benefits	722,285	656,097	751,807	95,710	15
1,613,522	1,732,444	1,829,232	Subtotal - Personnel Services	1,840,237	1,924,780	2,305,502	380,722	20
16,900	2,832	199	4100 Professional and Technical Services	4,000	4,000	4,000	-	-
23,265	17,924	28,378	4200 Staff Travel	45,000	45,000	45,000	-	-
209,071	182,243	193,032	4300 Utility Services	204,900	204,900	204,900	-	-
273,673	319,290	397,802	4400 Other Purchased Services	400,076	400,699	379,102	(21,597)	(5)
172,366	197,695	375,893	4500 Supplies, Materials, and Media	167,467	167,467	183,467	16,000	10
299	869	569	4900 Other Expenses	3,300	3,300	3,300	-	-
(168,130)	(215,640)	(391,971)	4950 Indirect Costs	-	(200,000)	-	200,000	(100)
527,444	505,213	603,902	Subtotal - Other	824,743	625,366	819,769	194,403	31
409,890	9,819	20,964	5100 Equipment	31,000	31,000	33,500	2,500	8
<u>\$ 2,550,856</u>	<u>\$ 2,247,476</u>	<u>\$ 2,454,098</u>	Location Totals	<u>\$ 2,695,980</u>	<u>\$ 2,581,146</u>	<u>\$ 3,158,771</u>	<u>\$ 577,625</u>	22

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
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 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 ***	-	-	-
11.50	12.00	12.00	Support	13.00	13.00	13.00
12.50	13.00	13.00	Non-Certificated Subtotal	14.00	14.00	14.00
12.50	13.00	13.00	Total	14.00	14.00	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
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ -	\$ -	\$ -	4100 Professional and Technical Services	\$ -	\$ -	\$ -	-	-
-	-	-	4300 Utility Services	-	-	-	-	-
15,165	-	-	4400 Other Purchased Services	-	-	-	-	-
59,744	102,956	13,920	4500 Supplies, Materials, and Media	-	6,826	-	(6,826)	-
-	-	-	4900 Other Expenses	-	916,021	-	(916,021)	-
74,909	102,956	13,920	Subtotal - Other	-	922,847	-	(922,847)	-
1,084,337	564,149	488,291	5100 Equipment	724,135	-	774,877	774,877	-
\$ 1,159,246	\$ 667,105	\$ 502,211	Location Totals	\$ 724,135	\$ 922,847	\$ 774,877	\$ (147,970)	(16)

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
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 1,614,494	\$ 1,397,522	\$ 1,268,752	3100 Certificated Salaries	\$ 1,509,172	\$ 1,653,018	\$ 1,593,927	\$ (59,091)	(4)
254,038	207,191	270,100	3200 Non-Certificated Salaries	235,756	195,715	235,422	39,707	20
776,130	698,297	600,671	3500 Employee Benefits	853,124	746,275	751,659	5,384	1
<u>2,644,662</u>	<u>2,303,010</u>	<u>2,139,523</u>	Subtotal - Personnel Services	<u>2,598,052</u>	<u>2,595,008</u>	<u>2,581,008</u>	<u>(14,000)</u>	(1)
954,282	747,698	845,154	4100 Professional and Technical Services	687,294	1,280,915	807,294	(473,621)	(37)
93,268	48,510	71,634	4200 Staff Travel	121,842	120,588	138,092	17,504	15
1,029	-	1,161	4250 Student Travel	2,550	2,550	3,050	500	20
4,787	6,043	6,717	4300 Utility Services	5,000	5,000	5,000	-	-
1,306	1,902	28,545	4400 Other Purchased Services	6,775	7,569	6,775	(794)	(10)
182,212	451,374	220,092	4500 Supplies, Materials, and Media	159,611	168,356	216,504	48,148	29
13,306	15,794	19,949	4900 Other Expenses	44,440	37,614	47,440	9,826	26
<u>1,250,190</u>	<u>1,271,321</u>	<u>1,193,252</u>	Subtotal - Other	<u>1,027,512</u>	<u>1,622,592</u>	<u>1,224,155</u>	<u>(398,437)</u>	(25)
<u>68,457</u>	<u>4,232</u>	<u>15,110</u>	Subtotal - Equipment	<u>-</u>	<u>10,236</u>	<u>10,000</u>	<u>(236)</u>	(2)
<u>\$ 3,963,309</u>	<u>\$ 3,578,563</u>	<u>\$ 3,347,885</u>	Location Total	<u>\$ 3,625,564</u>	<u>\$ 4,227,836</u>	<u>\$ 3,815,163</u>	<u>\$ (412,673)</u>	(10)

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	1.00	1.00
2.30	2.15	2.15	Coordinator	2.15	3.15	3.15
1.00	1.00	-	Teacher (Includes Quest)	-	-	-
8.57	8.21	7.19	Specialist*	6.19	-	-
9.38	9.80	9.38	Special Ed Teacher**	9.38	6.45	6.45
22.25	22.16	19.72	Certificated Subtotal	18.72	10.60	10.60
0.33	2.88	3.25	Special Ed Aide	2.37	2.75	5.75
-	-	-	Nurse ***	-	-	-
3.00	3.00	3.00	Support	3.00	3.00	-
3.33	5.88	6.25	Non-Certificated Subtotal	5.37	5.75	5.75
25.58	28.04	25.97	Total	24.09	16.35	16.35

* "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
2023 - 2024 Budget

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

Date: 07/10/23

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
FTE's Included In Current Budget						
1.00	1.15	-	Director	-	-	-
-	-	-	Teacher (Includes Quest)	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
1.00	1.15	-	Certificated Subtotal	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse ***	-	-	-
1.00	1.00	-	Support	-	-	-
-	-	-	Custodian	-	-	-
1.00	1.00	-	Non-Certificated Subtotal	-	-	-
2.00	2.15	-	Total	-	-	-

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 93,459	\$ 54,576	\$ 42,365	3100 Certificated Salaries	\$ (313,982)	\$ 681,976	\$ (380,013)	(1,061,989)	(156)
225,075	240,375	16,452	3200 Non-Certificated Salaries	(54,627)	297,927	(66,853)	(364,780)	(122)
10,909,049	10,969,820	11,158,494	3500 Employee Benefits	2,679,735	6,729,189	3,155,305	(3,573,884)	(53)
1,251,637	1,251,637	1,570,859	3631 Worker Compensation	1,713,231	1,713,231	1,961,945	248,714	15
<u>12,479,220</u>	<u>12,516,408</u>	<u>12,788,170</u>	Subtotal - Personnel Services	<u>4,024,357</u>	<u>9,422,323</u>	<u>4,670,384</u>	<u>(4,751,939)</u>	(50)
626	-	-	4200 Staff Travel	-	-	-	-	
-	-	-	4250 Student Travel	-	-	-	-	100
-	-	-	4300 Utility Services	-	-	-	-	-
74,070	73,108	73,390	4350 In Kind Utilities	81,600	81,600	81,600	-	-
6,784,425	6,825,115	6,265,520	4400 Other Purchased Services	7,130,113	7,051,780	7,821,606	769,826	11
707,675	-	1,560,419	4450 Insurance and Bond Premiums	2,111,369	2,111,369	2,539,963	428,594	20
-	-	-	4500 Supplies, Materials, and Media	-	-	168,082	168,082	-
<u>(137,186)</u>	<u>(125,435)</u>	<u>(163,782)</u>	4900 Other Expenses	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>	<u>-</u>	-
<u>7,429,610</u>	<u>6,772,788</u>	<u>7,735,547</u>	Subtotal - Other	<u>9,341,082</u>	<u>9,262,749</u>	<u>10,629,251</u>	<u>1,366,502</u>	15
-	-	-	5100 Equipment	527,051	1,154,519	-	(1,154,519)	-
<u>864,420</u>	<u>695,000</u>	<u>695,000</u>	5500 Transfer to Other Fund	<u>695,000</u>	<u>730,000</u>	<u>695,000</u>	<u>(35,000)</u>	(5)
<u>\$ 20,773,250</u>	<u>\$ 19,984,196</u>	<u>\$ 21,218,717</u>	Totals	<u>\$ 14,587,490</u>	<u>\$ 20,569,591</u>	<u>\$ 15,994,635</u>	<u>\$ (4,539,956)</u>	(22)

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
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 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	4.00
-	-	-	Custodian	-	-	-
4.00	4.00	4.00	Non-Certificated Subtotal	4.00	4.00	4.00
4.00	4.00	4.00	Total	4.00	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.

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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
2023 - 2024 Budget

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 84 Curriculum

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 289,137	\$ 403,134	\$ 29,390	3100 Certificated Salaries	\$ 25,000	\$ 25,000	\$ 25,000	-	-
3,494	801	1,381	3200 Non-Certificated Salaries	10,000	10,000	10,000	-	-
114,594	164,147	4,198	3500 Employee Benefits	2,678	2,678	2,678	-	-
407,225	568,082	34,969	Subtotal - Personnel Services	37,678	37,678	37,678	-	-
4,433	3,891	123	4100 Professional and Technical Services	10,000	10,000	10,000	-	-
7,911	710	2,676	4200 Staff Travel	14,475	12,000	14,475	2,475	21
2,823	3,055	3,234	4300 Utility Services	-	-	-	-	-
147	58	462	4400 Other Purchased Services	150	150	150	-	-
472,053	433,868	361,184	4500 Supplies, Materials, and Media	673,400	721,290	673,400	(47,890)	(7)
2,033	1,554	3,508	4900 Other Expenses	495	-	495	495	-
489,400	443,136	371,187	Subtotal - Other	698,520	743,440	698,520	(44,920)	(6)
-	-	-	5100 Equipment	-	-	-	-	-
\$ 896,625	\$ 1,011,218	\$ 406,156	Location Totals	\$ 736,198	\$ 781,118	\$ 736,198	\$ (44,920)	(6)

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
2023 - 2024 Budget

Fund: 100 General Fund - Expenditures
Location: 84 Curriculum

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
FTE's Included In Current Budget						
1.00	1.00	-	Director	-	-	-
-	-	-	Coordinator	-	-	-
2.50	2.50	-	Teacher (Includes Quest)	-	-	-
0.50	0.50	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>4.00</u>	<u>4.00</u>	<u>-</u>	Certificated Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	Nurse ***	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Support	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	Non-Certificated Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
<u>4.00</u>	<u>4.00</u>	<u>-</u>	Total	<u>-</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
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 500,968	\$ 258,029	\$ 365,186	3100 Certificated Salaries	\$ 296,023	\$ 1,242,908	\$ 1,188,113	(54,795)	(4)
94,700	12,528	59,495	3200 Non-Certificated Salaries	55,767	67,967	70,826	2,859	4
277,939	116,162	158,701	3500 Employee Benefits	172,285	433,685	569,560	135,875	31
873,607	386,719	583,382	Subtotal - Personnel Services	524,075	1,744,560	1,828,499	83,939	5
175	295	1,060	4100 Professional and Technical Services	-	235,655	234,000	(1,655)	-
16,784	2,562	9,612	4200 Staff Travel	46,734	62,741	62,421	(320)	(1)
5,010	-	260	4250 Student Travel	2,500	2,500	2,500	-	-
3,913	489	4,057	4300 Utility Services	9,650	9,750	9,650	(100)	(1)
5,003	93	685	4400 Other Purchased Services	32,850	10,954	32,850	21,896	200
22,196	33,454	42,546	4500 Supplies, Materials, and Media	74,720	145,052	142,854	(2,198)	(2)
-	170	3,755	4900 Other Expenses	6,500	7,609	6,500	(1,109)	(15)
53,081	37,063	61,975	Subtotal - Other	172,954	474,261	490,775	16,514	3
-	896	1,945	5100 Equipment	-	3,581	-	(3,581)	-
\$ 926,688	\$ 424,678	\$ 647,302	Location Totals	\$ 697,029	\$ 2,222,402	\$ 2,319,274	\$ 96,872	4

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
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
FTE's Included In Current Budget						
1.00	-	1.00	Director	1.00	1.00	1.00
-	-	0.15	Coordinator	0.15	2.15	1.40
1.50	1.50	1.50	Teacher (Includes Quest)	1.50	13.50	10.00
2.80	1.10	0.80	Specialist*	0.80	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>5.30</u>	<u>2.60</u>	<u>3.45</u>	Certificated Subtotal	<u>3.45</u>	<u>16.65</u>	<u>12.40</u>
-	-	-	Nurse ***	-	-	-
2.24	-	1.20	Support	1.20	1.20	1.20
-	-	-	Custodian	-	0.13	0.13
<u>2.24</u>	<u>-</u>	<u>1.20</u>	Non-Certificated Subtotal	<u>1.20</u>	<u>1.33</u>	<u>1.33</u>
<u>7.54</u>	<u>2.60</u>	<u>4.65</u>	Total	<u>4.65</u>	<u>17.98</u>	<u>13.73</u>

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 157,664	\$ 134,588	\$ 414,173	3100 Certificated Salaries	\$ 264,324	\$ 401,358	\$ 439,467	38,109	9
59,428	49,209	46,753	3200 Non-Certificated Salaries	27,137	31,094	31,710	616	2
80,497	69,303	146,048	3500 Employee Benefits	122,007	167,952	169,116	1,164	1
297,589	253,100	606,974	Subtotal - Personnel Services	413,468	600,404	640,293	39,889	7
39,755	3,000	2,570	4100 Professional and Technical Services	3,000	3,000	3,000	-	-
6,850	366	7,165	4200 Staff Travel	15,300	15,300	18,800	3,500	23
-	-	884	4250 Student Travel	-	-	-	-	-
2,969	4,639	6,319	4300 Utility Services	716	716	1,688	972	136
-	5,266	4,219	4350 Energy	-	-	4,742	4,742	-
171	1,469	69	4400 Other Purchased Services	620	620	620	-	-
98,938	7,574	67,365	4500 Supplies, Materials, and Media	79,691	78,675	60,813	(17,862)	(23)
1,132	618	600	4900 Other Expenses	6,000	6,804	6,700	(104)	(2)
149,815	22,932	89,191	Subtotal - Other	105,327	105,115	96,363	(8,752)	(8)
4,548	5,537	1,258	5100 Equipment	-	855	-	(855)	(100)
\$ 451,952	\$ 281,569	\$ 697,423	Location Totals	\$ 518,795	\$ 706,374	\$ 736,656	\$ 30,282	4

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
2023 - 2024 Budget

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

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
FTE's Included In Current Budget						
0.75	0.75	2.00	Director	2.00	1.00	1.00
-	-	-	Coordinator	-	1.15	1.15
-	-	2.10	Teacher (Includes Quest)	2.10	1.10	1.10
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>0.75</u>	<u>0.75</u>	<u>4.10</u>	Certificated Subtotal	<u>4.10</u>	<u>3.25</u>	<u>3.25</u>
-	-	-	Aide	-	-	-
0.70	0.70	0.70	Support	0.70	0.50	0.50
-	0.06	0.06	Custodian	0.06	-	-
<u>0.70</u>	<u>0.76</u>	<u>0.76</u>	Non-Certificated Subtotal	<u>0.76</u>	<u>0.50</u>	<u>0.50</u>
<u>1.45</u>	<u>1.51</u>	<u>4.86</u>	Total	<u>4.86</u>	<u>3.75</u>	<u>3.75</u>

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

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

Fund: 100 General Fund - Expenditures
Location: 87 Nursing Service

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	-	-
268,249	358,488	191,672	3200 Non-Certificated Salaries	284,076	325,049	470,221	145,172	45
188,400	221,421	127,024	3500 Employee Benefits	271,286	181,005	245,747	64,742	36
456,649	579,909	318,696	Subtotal - Personnel Services	555,362	506,054	715,968	209,914	41
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
23,913	4,644	8,325	4200 Staff Travel	36,100	36,100	46,100	10,000	28
210	150	106	4300 Utility Services	803	1,003	803	(200)	(20)
1,385	432	1,581	4400 Other Purchased Services	2,200	3,700	2,200	(1,500)	(41)
32,818	19,148	15,567	4500 Supplies, Materials, and Media	24,000	22,300	29,000	6,700	30
375	4,933	895	4900 Other Expenses	6,500	6,500	6,500	-	-
58,701	29,307	26,474	Subtotal - Other	69,603	69,603	84,603	15,000	22
1,198	113	14,209	5100 Equipment	-	-	-	-	-
\$ 516,548	\$ 609,329	\$ 359,379	Function Totals	\$ 624,965	\$ 575,657	\$ 800,571	\$ 224,914	39

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
2023 - 2024 Budget

Fund: 100 General Fund - Expenditures
Location: 87 Nursing Service

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
4.86	4.83	5.73	Nurse***	5.73	7.08	7.08
1.00	1.00	1.00	Support	1.00	1.00	1.00
5.86	5.83	6.73	Non-Certificated Subtotal	6.73	8.08	8.08
5.86	5.83	6.73	Total	6.73	8.08	8.08

* "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
2023 - 2024 Budget

Fund: 100 General Fund - Expenditures

Date: 07/10/23

Location: 88 Communications/Relations

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ 120,652	\$ 124,540	\$ 169,698	3200 Non-Certificated Salaries	\$ 121,278	\$ 60,639	\$ -	(60,639)	(100)
59,890	63,489	68,868	3500 Employee Benefits	64,241	18,162	-	(18,162)	(100)
180,542	188,029	238,566	Subtotal - Personnel Services	185,519	78,801	-	(78,801)	(100)
-	2,290	78	4100 Professional and Technical Services	-	-	-	-	-
4,726	82	452	4200 Staff Travel	8,000	8,000	-	(8,000)	(100)
2,846	3,208	3,696	4300 Utility Services	-	-	-	-	-
749	5,270	5,964	4400 Other Purchased Services	1,000	1,000	-	(1,000)	-
2,775	1,995	11,101	4500 Supplies, Materials, and Media	10,000	10,000	-	(10,000)	-
2,444	1,121	3,625	4900 Other Expenses	3,500	3,500	-	(3,500)	-
13,540	13,966	24,916	Subtotal - Other	22,500	22,500	-	(22,500)	-
1,090	-	-	5100 Equipment	-	-	-	-	-
\$ 195,172	\$ 201,995	\$ 263,482	Function Totals	\$ 208,019	\$ 101,301	\$ -	\$ (101,301)	(100)

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
2023 - 2024 Budget

Fund: 100 General Fund - Expenditures
Location: **88 Communications/Relations**

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
<u>FTE's Included In Current Budget</u>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse***	-	-	-
-	-	-	Support	-	-	-
1.00	1.00	1.00	Non-Certificated Subtotal	1.00	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.

** "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
2023 - 2024 Budget

Fund: 100 General Fund - Expenditures
Location: 96 Unallocated

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	Original 2022-23 Budget	Current 2022-23 Budget	2023-24 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ 2,149,167	\$ 524,814	\$ 675,916	\$ 151,102	29
-	-	-	3200 Non-Certificated Salaries	1,018,513	-	26,646	26,646	-
-	-	-	3500 Employee Benefits	1,710,323	1,637,981	91,327	(1,546,654)	(94)
-	-	-	Subtotal - Personnel Services	4,878,003	2,162,795	793,889	(1,368,906)	(63)
-	-	-	4350 Energy	-	-	-	-	-
-	-	-	4400 Other Purchased Services	-	-	-	-	-
-	-	-	4500 Supplies, Materials, and Media	1,433	2,253	9,608	7,355	-
-	-	-	4900 Other Expenses	-	-	-	-	-
-	-	-	Subtotal - Other	1,433	2,253	9,608	7,355	-
-	-	-	5100 Equipment	-	-	-	-	-
\$ -	\$ -	\$ -	Location Totals	\$ 4,879,436	\$ 2,165,048	\$ 803,497	\$ (1,361,551)	(63)
<u>\$ 143,112,457</u>	<u>\$ 141,877,473</u>	<u>\$ 135,707,486</u>	Fund Totals	<u>\$ 137,935,408</u>	<u>\$ 141,146,012</u>	<u>\$ 140,844,234</u>	<u>\$ (301,778)</u>	(0)

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget

Fund: 100 General Fund - Expenditures
Location: 96 Unallocated

Date: 07/10/23

2019-20 Actual	2020-21 Actual	2021-22 Actual	Account Description	2022-23 Budget	Current 2022-23 Budget	2023-24 Budget
FTE's Included In Current Budget						
-	-	-	Administrator	-	-	-
3.00	1.80	5.00	Teacher (Includes Quest)	5.00	3.40	6.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
3.00	1.80	5.00	Certificated Subtotal	5.00	3.40	6.00
-	-	-	Special Ed Aide	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
-	-	-	Support	-	-	-
-	-	-	Custodian	-	-	-
-	-	-	Non-Certificated Subtotal	-	-	-
3.00	1.80	5.00	Total	5.00	3.40	6.00

* "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
2023-2024 Budget
Food Service

2019-20 Actual	2020-21 Actual	2020-22 Actual	Object Code	Account Description	2022-23 Budget	2023-24 Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected
<u>Revenue</u>									
\$ 562,845	\$ 52,802	\$ 21,734	0020	Type A Lunch-Student	\$ 675,000	\$ 675,000	\$ 675,000	\$ 675,000	\$ 675,000
-	-	-	0040	Other Local Revenue	-	-	-	-	-
2,335,726	2,597,480	4,774,485	0150	Intergovernmental Federal	2,604,904	2,663,997	2,717,277	2,771,622	2,827,055
161,616	161,568	199,887	0162	USDA	150,000	150,000	150,000	150,000	150,000
<u>3,060,187</u>	<u>2,811,850</u>	<u>4,996,106</u>		Total Revenue	<u>3,429,904</u>	<u>3,488,997</u>	<u>3,542,277</u>	<u>3,596,622</u>	<u>3,652,055</u>
<u>Other Financing Sources</u>									
864,420	550,000	-	0250	Transfer From Other Funds	-	-	-	-	-
<u>3,924,607</u>	<u>3,361,850</u>	<u>4,996,106</u>		Total Revenue & Other Financing Sources	<u>3,429,904</u>	<u>3,488,997</u>	<u>3,542,277</u>	<u>3,596,622</u>	<u>3,652,055</u>
<u>Expenditure</u>									
1,380,691	1,332,545	1,353,164	3200	Non-Certificated Salaries	1,526,190	1,542,345	1,573,192	1,604,656	1,636,749
961,244	1,003,071	989,920	3500	Employee Benefits	1,110,577	1,136,888	1,159,626	1,182,818	1,206,475
<u>2,341,935</u>	<u>2,335,616</u>	<u>2,343,084</u>		Subtotal - Personnel Services	<u>2,636,767</u>	<u>2,679,233</u>	<u>2,732,818</u>	<u>2,787,474</u>	<u>2,843,223</u>
-	1,260	459	4100	Professional and Technical Services	-	-	-	-	-
4,262	1,336	2,016	4200	Staff Travel	8,000	6,500	6,630	6,763	6,898
1,702	1,657	1,187	4300	Utility Services	2,100	2,100	2,142	2,185	2,229
35,429	31,150	31,717	4400	Other Purchased Services	23,200	20,700	21,114	21,536	21,967
1,525,864	923,708	1,334,551	4500	Supplies, Materials, and Media	1,308,000	1,362,400	1,389,648	1,417,441	1,445,790
1,074	4,666	3,541	4900	Other Expenses	5,450	4,400	4,488	4,578	4,669
<u>1,568,331</u>	<u>963,777</u>	<u>1,373,471</u>		Subtotal - Other	<u>1,346,750</u>	<u>1,396,100</u>	<u>1,424,022</u>	<u>1,452,502</u>	<u>1,481,552</u>
<u>3,242</u>	<u>26,152</u>	<u>32,389</u>	5100	Equipment	<u>2,585</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,913,508</u>	<u>3,325,545</u>	<u>3,748,944</u>		Fund Total	<u>3,986,102</u>	<u>4,075,333</u>	<u>4,156,840</u>	<u>4,239,976</u>	<u>4,324,776</u>
11,099	36,305	1,247,162		Excess (Deficiency) of Revenues over Expenditures	(556,198)	(586,336)	(614,563)	(643,354)	(672,721)
<u>1,095,246</u>	<u>1,106,345</u>	<u>1,142,650</u>		Fund Balance, Beginning of Year	<u>2,389,812</u>	<u>1,833,614</u>	<u>1,247,278</u>	<u>632,715</u>	<u>(10,639)</u>
<u>\$ 1,106,345</u>	<u>\$ 1,142,650</u>	<u>\$ 2,389,812</u>		Fund Balance, End of Year	<u>\$ 1,833,614</u>	<u>\$ 1,247,278</u>	<u>\$ 632,715</u>	<u>\$ (10,639)</u>	<u>\$ (683,360)</u>

Over seventy-five dedicated Student Nutrition Services employees located throughout 30 schools provide over 3800 nutritious meals daily. These meals meet the established USDA nutrient guidelines as a nutritional support for the classroom, The USDA breakfast provides one-quarter on the recommended daily allowance and the USDA lunch provides one-third.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget
Student Transportation

2019-20 Actual	2020-21 Actual	2021-22 Actual	Object Code	Account Description	2022-23 Budget	2023-24 Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected
<u>Revenue</u>									
\$ 7,801,442	\$ 6,078,294	\$ 7,206,772	0050	State	7,385,941	7,492,521	7,568,346	7,582,500	7,537,005
<u>Other Financing Sources</u>									
-	-	550,000	0250	Transfer From Other Funds	550,000	550,000	550,000	550,000	550,000
7,801,442	6,078,294	7,756,772		Total Revenue & Other Financing Sources	7,935,941	8,042,521	8,118,346	8,132,500	8,087,005
<u>Expenditure</u>									
63,864	86,533	98,095	3200	Non-Certificated Salaries	99,079	105,395	107,503	109,653	111,846
41,280	74,191	78,449	3500	Employee Benefits	85,178	88,795	90,571	92,382	94,230
105,144	160,724	176,544		Subtotal - Personnel Service	184,257	194,190	198,074	202,035	206,076
-	-	604	4100	Professional and Technical Services	-	-	-	-	-
1,480	2,051	3,147	4200	Staff Travel	3,250	3,250	3,315	3,381	3,449
7,553	4,363	6,456	4300	Utility Services	1,500	1,500	1,530	1,561	1,592
7,862,857	6,261,451	8,083,034	4400	Other Purchased Services	7,739,334	7,834,881	7,991,579	8,151,410	8,314,438
7,460	7,345	7,250	4500	Supplies, Materials, and Media	7,300	8,500	8,670	8,843	9,020
-	-	-	4900	Other Expenses	300	200	204	208	212
7,879,350	6,275,210	8,100,491		Subtotal - Other	7,751,684	7,848,331	8,005,298	8,165,404	8,328,712
601	-	-	5100	Equipment	-	-	-	-	-
7,985,095	6,435,934	8,277,035		Fund Total	7,935,941	8,042,521	8,203,371	8,367,439	8,534,788
(183,653)	(357,640)	(520,263)		Excess (Deficiency) of Revenues over Expenditures	-	-	(85,025)	(234,939)	(447,783)
1,365,253	1,181,600	823,960		Fund Balance, Beginning of Year	303,697	303,697	303,697	218,672	(16,267)
\$ 1,181,600	\$ 823,960	\$ 303,697		Fund Balance, End of Year	\$ 303,697	\$ 303,697	\$ 218,672	\$ (16,267)	\$ (464,050)

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

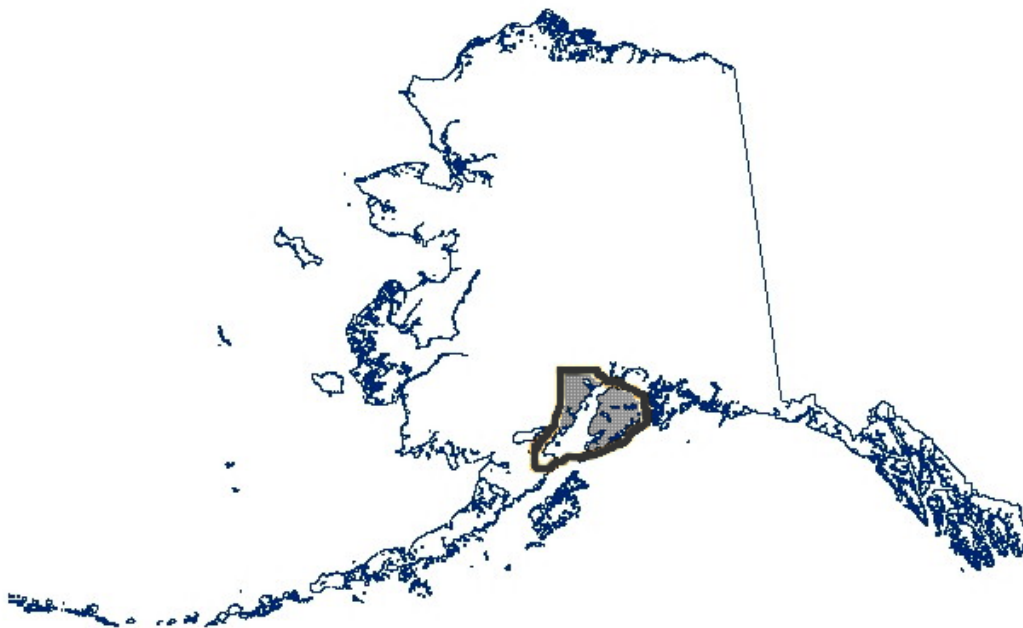
KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2023 - 2024 Budget

**Special Revenue Expenditures - Other
with Comparitive Totals for Prior Years**

2019-20 Actual	2020-21 Actual	2021-22 Actual	Fund	Fund Description	2022-23 Budget	Proposed 2023-24 Budget	Change
\$ -	\$ -	\$ 76	382	Alaska Child Trust	\$ 7,424	\$ -	\$ (7,424)
-	931,350	-	385	Alaska Energy Authority	-	-	-
-	-	3,026,003	386	ARP Act - ESSER III	10,929,221	6,484,776	-
1,740	1,558	1,588	235	Artists in Schools	3,572	2,500	(1,072)
6,115	11,542	22,853	240	Broadband Assistance Grant	22,853	22,853	-
223,039	278,422	353,038	265	Carl Perkins	389,265	389,265	-
53,373	34,404	34,870	372	Community Theater	35,000	35,000	-
-	1,764,283	-	282	Coronavirus Aid, Recovery and Economic Security Act - Kenai	-	-	-
-	2,295,953	-	280	Coronavirus Aid, Recovery and Economic Security Act Elementary	-	-	-
146,972	149,597	283,427	371	Corporate Grants	630,057	175,000	(455,057)
10,853	195,445	-	270	COVID-19, Contact Tracing	-	-	-
-	-	9,088,405	283	CRRSA Act - ESSER II	-	-	-
-	11,760	1,036,291	271	Department of Health and Social Services	-	-	-
3,059	5,086	36,642	378	Department of Labor	41,678	10,000	(31,678)
115,819	141,914	115,639	215	Early Learning	191,888	175,000	(16,888)
267,668	131,388	289,237	375	Equipment Replacement	2,832,915	2,832,915	-
143,300	140,062	216,162	255	Fresh Fruit and Vegetable Program	194,400	195,000	600
45,989	42,087	49,606	263	Governor's Alternative Schools	52,000	52,000	-
20,000	24,212	24,213	300	McKinney/Vento Homeless	32,214	25,000	(7,214)
-	-	6,066	301	McKinney/Vento Homeless - ARP	30,382	-	(30,382)
-	-	991	302	McKinney/Vento Homeless - ARP	92,305	-	(92,305)
15,749	14,800	18,150	281	Migrant Education	18,500	18,500	-
4,597,390	4,674,189	4,266,342	260	NCLB	7,844,751	4,675,000	(3,169,751)
5,620	11,853	14,488	255	NSLP - Equipment	-	-	-
14,619	9,695	3,235	255	Nutritional Alaskan Foods	195,891	191,091	(4,800)
60,162	-	-	290	Project Aware	-	-	-
21,334	1,273	550	201	Staff Development Grants	24,000	24,000	-
7,500	8,447	4,137	238	Substance & Addiction	27,000	8,500	(18,500)
27,333	17,787	27,162	292	Suicide Awareness Pre & Postvention	30,000	27,000	(3,000)
10,135	3,434	9,447	298	Title I-D, Delinquent	62,973	50,000	(12,973)
60,159	62,488	105,410	291	Title I-D, Neglected and Delinquent	123,793	125,000	1,207
399,754	434,785	384,970	350	Title VI, Indian Education	380,713	380,713	-
1,519,698	1,689,772	2,517,437	266	Title VI-B	4,855,899	2,500,000	(2,355,899)
-	-	142,196	266	Title VI-B - ARP	430,238	-	(430,238)
2,679	-	-	386	University of Alaska, Future Educators	17,269	-	(17,269)
33,473	45,123	15,603	272	Upward Bound	-	-	-
110,150	113,455	113,455	284	Youth in Detention	124,413	124,413	-
-	-	-	293	Youth Risk Behavior Survey	16,350	-	(16,350)
<u>\$ 7,923,682</u>	<u>\$ 13,246,164</u>	<u>\$ 22,207,689</u>			<u>\$ 29,636,964</u>	<u>\$ 18,523,526</u>	<u>\$ (6,668,993)</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT



INFORMATIONAL SECTION

Introduced by:	Mayor
Date:	05/02/23
Hearings:	05/16/23 & 06/06/23
Action:	Postponed as Amended to 06/06/23
Vote:	8 Yes, 0 No, 1 Absent
Date:	06/06/23
Action:	Enacted as Amended
Vote:	9 Yes, 0 No, 0 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2023-19**

AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2024

WHEREAS, Alaska Statute 29.35.100 and KPB 05.04.020 require that the mayor present a budget proposal to the assembly for the next fiscal year during or prior to the eighth week preceding the first day of the fiscal year; and

WHEREAS, the assembly is empowered with making appropriations for the General Fund, the Special Revenue Funds, the Debt Service Funds, the Capital Projects Funds, the Enterprise Funds, the Internal Service Funds of the borough, setting fee schedule and the Salary Range Schedule for Appendix A Personnel; and

WHEREAS, updates to the Borough's fee schedule will be effective July 1, 2023, except for the updates pertaining to Solid Waste fees which will be effective January 1, 2024;

NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH:

SECTION 1. That \$98,818,878 is appropriated in the General Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024 as follows:

General Government Operations	\$22,165,784
Transfer to School District for Operations and In-kind Services	54,753,114
Transfer to School Debt Service	4,949,652
Transfer to Special Revenue Funds:	
Solid Waste	11,384,528
Post-Secondary Education	975,800
911 Communications Fund	150,000
Eastern Peninsula Highway Emergency Service Area	340,000
Transfer to Capital Projects Funds:	
School Revenue	4,000,000
General Government	100,000

SECTION 2. The following is appropriated to the School Fund from local sources for operations purposes and in-kind services:

A. Local Effort	\$40,460,663
B. Maintenance	9,450,291
C. School District Utilities	81,600
D. School District Insurance	4,501,908
E. School District Audit	125,000
F. Custodial Services	133,652
Total Local Contribution per AS 14.17.410	<u>\$54,753,114</u>

SECTION 3. Disbursements from Section 2 item (A) shall be made monthly, and only as needed to supplement other revenues available and received by the school district to fund the operations portion of the school district budget. Any available balance remaining at the end of the fiscal year shall then be disbursed to the school district, provided that the total amount disbursed shall not exceed the amount allowed under AS 14.17.410 as determined after actual enrollment numbers are known.

SECTION 4. That the appropriations for the Special Revenue Funds for the fiscal year beginning July 1, 2023 and ending June 30, 2024 are as follows:

Nikiski Fire Service Area	\$6,666,739
Bear Creek Fire Service Area	1,082,356
Western Emergency Service Area	2,729,379
Central Emergency Service Area	13,868,258
Central Peninsula Emergency Medical Service Area	9,783
Kachemak Emergency Service Area	2,232,721
Eastern Peninsula Highway Emergency Area	349,199
Seward Bear Creek Flood Service Area	665,796
911 Communications	4,152,983
Kenai Peninsula Borough Road Service Area	9,651,895
Engineer's Estimate Fund	12,300
North Peninsula Recreation Service Area	3,033,733
Seldovia Recreational Service Area	101,062
Post-Secondary Education	975,800
Land Trust	2,433,976
Nikiski Senior Service Area	475,000
Solid Waste	12,583,404
Central Kenai Peninsula Hospital Service Area	8,932,410
South Kenai Peninsula Hospital Service Area (Prior Debt Fund 601)	2,216,794
South Kenai Peninsula Hospital Service Area (Operations Fund 602)	2,381,755

SECTION 5. That \$4,949,652 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

SECTION 6. That \$1,635,313 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

SECTION 7. That \$86,931 is appropriated in the Bear Creek Fire Service Area Debt Service Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

SECTION 8. That \$8,334,288 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

SECTION 9. That \$2,216,794 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

SECTION 10. That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2023 and ending June 30, 2024 are as follows:

School Revenue	\$3,775,000
911 Communications	64,890
Solid Waste	1,470,000
Service Areas:	
Nikiski Fire	590,000
Bear Creek Fire	500,000
Central Emergency Services	150,000
Kachemak Emergency Service Area	160,000
North Peninsula Recreation	417,000
Road Service Area	950,000
South Kenai Peninsula Hospital	2,268,543

SECTION 11. That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2023 and ending June 30, 2024 are as follows:

Insurance and Litigation	\$6,936,258
Health Insurance Reserve	9,474,960
Equipment Replacement	730,000

SECTION 12. That the FY2024 budget of the Kenai Peninsula Borough, as submitted to the assembly on May 2, 2023, is incorporated as a part of this ordinance to establish the appropriations assigned to the various departments and accounts and the positions authorized therein.

SECTION 13. That funds reserved for outstanding encumbrances as of June 30, 2023 are reappropriated for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

SECTION 14. That the Salary Range Schedule for Appendix A Personnel presented in the budget document is approved.

SECTION 15. That the fee schedule presented in the budget document is approved. The fee schedule is effective July 1, 2023, except for the changes to the Solid Waste fees which will be effective on January 1, 2024.

SECTION 16. Notwithstanding KPB 5.22.040, which provides that grant funds for senior citizen centers and adult day care centers will be distributed proportionately to the number of person served by each existing center in relation to the total number being served by all centers that have applied for funding, the grant funds distributed pursuant to KPB Chapter 5.22 will be distributed as set out in this ordinance for FY24.

SECTION 17. That this ordinance takes effect at 12:01 a.m. on July 1, 2023.

ENACTED AS AMENDED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 6TH DAY OF JUNE, 2023.


Brent Johnson, Assembly President

ATTEST:


Michele Turner, CMC, Acting Borough Clerk



05/16/23 Vote on motion to postpone Ordinance 2023-19 to 06/06/23:

Yes: Chesley, Cox, Ecklund, Elam, Hibbert, Ribbens, Tupper, Johnson

No: None

Absent: Derkevorkian

06/06/23 Vote on motion to Enact Ordinance 2023-19:

Yes: Chesley, Cox, Derkevorkian, Ecklund, Elam, Hibbert, Ribbens, Tupper, Johnson

No: None

Absent: None

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

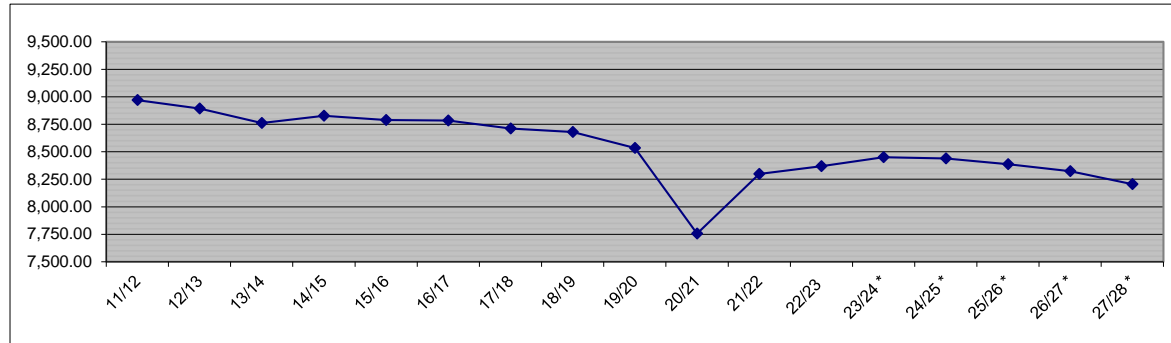
2023-2024 Budget FY12 - FY23 Enrollment History and FY24-FY28 Enrollment Projections

Student enrollment projections are the key factor in budget development. These projections determine or influence many of the financial estimates that go into the budget. Staff allocations are based upon predicted Pupil Teacher Ratio (PTR) calculations. Instructional supply and material budgets are based upon predicted enrollment. Long term facility planning is also dependent upon these estimates.

The Kenai Peninsula Borough School District completes the enrollment projections annually in the central office. There are four separate inputs to the process:

- 1) building administrators prepare an initial projection; 2) a straight line projection is prepared to show the numbers of students moving forward by grade;
- 3) the cohort survival method forecasts future enrollment from historic trends; and 4) a subjective analysis is performed to account for any changes to the economic base, transition of private school children into high school, and other potential anomalies.

Year	PreSch	K	1	2	3	4	5	6	7	8	9	10	11	12	Enroll	Growth
11/12	27.57	663.65	653.35	664.45	658.70	655.60	672.35	634.32	708.19	693.46	726.80	685.81	703.10	822.22	8,969.57	-0.61%
12/13	22.99	691.25	661.95	651.30	688.10	687.15	660.45	674.45	630.95	722.45	701.35	731.90	664.75	703.02	8,892.06	-0.86%
13/14	21.92	691.15	667.15	659.80	644.10	661.80	669.95	650.05	671.19	636.41	696.30	682.86	731.84	676.00	8,760.52	-1.48%
14/15	21.92	698.29	691.70	675.45	664.16	642.55	678.01	693.20	654.60	682.01	639.16	685.71	669.90	731.21	8,827.87	0.77%
15/16	28.13	662.45	696.85	688.74	688.70	673.60	655.20	680.01	676.50	667.00	674.75	624.76	681.65	689.26	8,787.60	-0.46%
16/17	26.91	669.04	680.74	706.70	681.60	691.20	683.80	666.40	679.24	680.09	659.65	660.35	611.06	688.05	8,784.83	-0.03%
17/18	35.35	688.50	656.85	670.20	688.90	691.95	692.58	698.50	648.00	662.25	663.75	657.45	646.55	610.90	8,711.73	-0.83%
18/19	28.35	635.63	689.31	642.40	691.80	705.80	677.25	700.81	674.69	641.22	643.60	666.65	653.13	629.64	8,680.28	-0.36%
19/20	29.26	632.45	614.10	672.60	640.50	677.90	712.65	667.45	680.40	668.30	630.10	626.55	658.20	624.58	8,535.04	-1.67%
20/21	17.95	582.90	552.40	546.60	593.71	566.70	608.30	665.10	589.80	641.20	653.05	591.70	569.73	576.77	7,755.91	-9.13%
21/22	18.29	625.15	623.70	607.85	611.50	658.60	628.25	663.00	702.05	639.45	659.70	678.36	589.76	592.81	8,298.47	7.00%
22/23	20.8	570.60	659.15	635.40	611.40	614.70	664.00	656.15	665.65	711.46	661.48	662.85	645.28	590.64	8,369.56	0.86%
23/24 *	0	602.00	586.00	670.00	639.00	619.00	621.00	672.00	675.00	667.00	703.00	667.00	668.00	661.00	8,450.00	0.96%
24/25 *	0	602.00	610.00	587.00	669.00	638.00	605.00	623.00	686.00	676.00	663.00	707.00	681.00	692.00	8,439.00	-0.13%
25/26 *	0	594.00	610.00	610.00	586.00	668.00	624.00	605.00	637.00	687.00	673.00	667.00	721.00	705.00	8,387.00	-0.62%
26/27 *	0	600.00	602.00	610.00	609.00	585.00	654.00	622.00	619.00	638.00	682.00	677.00	681.00	745.00	8,324.00	-0.75%
27/28 *	0	601.00	608.00	602.00	609.00	608.00	571.00	647.00	636.00	620.00	622.00	686.00	691.00	705.00	8,206.00	-1.42%



* Pre-school numbers are not projected since they are not funded through the State of Alaska.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023-2024 Budget
OASIS Enrollment History by School

	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23
Aurora Borealis Charter	193.30	188.14	193.05	187.25	181.80	193.70	197.00	193.70	183.00	173.45	184.00	187.00
Chapman	100.83	98.05	109.40	101.75	102.40	114.00	130.64	122.94	129.05	119.15	156.85	148.55
Connections	820.84	836.44	749.11	694.95	726.05	754.06	724.84	770.47	818.49	1,743.48	1,170.81	1,063.98
Cooper Landing	10.00	11.55	17.00	18.70	14.65	18.00	15.00	13.90	13.00	11.00	13.00	19.25
Fireweed Academy Charter	130.05	109.50	108.50	102.50	91.50	105.00	123.05	114.50	127.05	86.38	95.45	106.85
Homer Flex	35.10	28.30	34.00	31.60	36.05	37.60	29.80	37.85	27.80	25.85	29.00	36.82
Homer High	408.05	406.62	389.21	391.83	369.19	381.29	396.09	392.47	378.30	352.81	365.33	365.42
Homer Middle	192.45	183.75	189.55	197.44	189.15	194.91	188.85	196.50	177.45	137.44	180.05	175.60
Hope	12.00	16.80	17.25	22.00	16.00	17.00	17.00	17.00	16.00	26.40	19.00	20.25
Kachemak Selo	75.00	64.00	63.00	57.75	49.00	48.00	46.31	43.00	37.45	30.20	31.00	30.00
Kaleidoscope Charter	248.60	253.05	252.20	253.10	255.25	253.85	259.80	258.90	260.15	214.85	224.50	233.20
K-Beach	404.40	373.90	384.75	385.23	418.53	407.88	390.40	411.48	442.25	282.70	375.25	406.45
Kenai Alternative	80.43	78.23	79.18	70.90	73.25	70.75	69.43	63.10	56.15	31.95	40.10	52.35
Kenai Central	525.85	522.25	531.53	490.59	505.39	457.91	457.60	467.75	442.75	367.49	436.35	460.88
Kenai Middle	361.73	374.28	351.45	381.25	378.50	375.44	346.27	365.38	373.45	340.74	407.69	410.90
Marathon	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
McNeil Canyon	126.00	137.35	131.00	120.00	116.00	124.75	123.00	117.00	121.01	96.00	125.55	135.70
Moose Pass	18.00	17.00	16.10	13.75	10.00	11.00	13.95	17.00	20.75	18.00	15.00	18.15
Mountain View	435.30	453.90	423.74	427.25	430.90	418.57	465.82	468.98	422.46	282.13	372.60	377.80
Nanwalek	78.25	80.13	78.80	77.30	77.10	82.75	77.20	75.45	78.28	72.40	84.20	80.85
Nikiski Middle/Senior	396.78	388.76	400.95	407.26	368.84	373.64	362.85	362.23	340.20	259.10	326.29	320.50
Nikiski North Star	347.51	340.20	343.80	348.50	350.60	361.25	348.80	316.45	319.58	180.45	239.70	228.80
Nikolaevsk	70.50	71.00	72.10	64.00	66.00	65.50	77.85	78.50	48.75	21.00	16.25	29.50
Ninilchik	164.65	143.59	139.30	155.90	139.60	123.00	100.50	108.05	112.30	81.90	99.53	114.75
Paul Banks	162.95	173.31	165.05	183.43	184.50	197.67	188.40	204.74	179.05	139.55	145.01	169.70
Port Graham	21.40	19.00	20.00	27.00	26.60	36.50	33.00	37.15	33.95	30.60	27.70	27.00
Razdolna	64.50	77.50	77.00	83.48	81.73	86.72	90.75	94.75	83.88	83.85	84.75	80.45
Redoubt	371.06	390.35	373.50	400.65	351.75	349.40	339.15	321.85	348.30	228.75	323.72	346.00
River City Academy	71.45	75.55	71.45	88.45	73.65	80.85	82.85	69.95	85.10	102.85	115.60	90.45
Seward High	177.31	182.65	175.75	185.35	177.30	188.95	181.85	159.64	158.88	142.75	132.95	138.65
Seward Middle	79.52	82.25	82.05	125.95	144.50	125.65	118.84	122.04	145.01	110.85	139.69	112.37
Skyview High	369.65	332.29	268.66	-	-	-	-	-	-	-	-	-
Skyview Middle	-	-	-	389.88	419.99	413.40	403.05	410.36	408.41	293.61	358.19	370.95
Soldotna Elem	270.60	260.10	264.21	290.45	308.51	301.89	297.94	273.47	262.68	182.26	249.34	245.00
Soldotna High	504.90	487.13	539.90	583.60	571.58	554.22	560.10	544.74	717.78	546.99	684.21	688.69
Soldotna Middle	401.85	411.25	372.04	-	-	-	-	-	-	-	-	-
Soldotna Montessori Charter	166.25	166.05	166.50	155.28	162.00	164.82	167.00	164.90	164.00	156.00	163.00	165.00
Soldotna Prep	-	-	-	203.15	190.35	198.60	195.47	187.88	-	-	-	-
Spring Creek	55.00	-	-	-	-	-	-	-	-	-	-	-
Sterling	162.22	175.98	199.50	239.05	227.75	217.94	210.80	197.30	181.55	128.28	136.36	143.05
Susan B English	43.50	40.75	48.00	40.50	45.65	32.00	34.47	31.54	32.00	45.00	48.00	53.40
Tebughna	38.65	39.25	35.70	31.50	39.00	29.00	28.25	30.40	21.00	23.15	25.00	26.80
Tustumena	159.00	154.83	167.69	168.55	174.81	170.90	177.02	181.10	145.15	102.35	119.65	125.45
Voznesenka	102.45	98.78	103.75	111.10	104.25	99.80	97.00	101.00	111.00	105.40	118.00	109.00
West Homer Elem	222.20	230.25	232.25	230.25	242.60	253.86	255.20	245.95	239.30	169.80	203.25	215.30
William H. Seward Elem	279.49	308.00	312.55	279.45	285.33	282.81	278.54	278.92	262.35	199.00	211.75	228.75
	8,969.57	8,892.06	8,760.52	8,827.87	8,787.60	8,784.83	8,711.73	8,680.28	8,535.04	7,755.91	8,303.67	8,369.56

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2023-24 General Fund Budget Revenue and Expenditures

Actual					
	Assessed Value	Budgeted Expenditures	OASIS K-12 Foundation AADM	Actual Expenditures	Per Student
FY13	\$6,716,010,000	\$147,251,320	8,892.06	\$145,234,534	\$16,333
FY14	\$6,960,196,000	\$151,275,395	8,760.52	\$149,334,044	\$17,046
FY15	\$6,937,316,000	\$272,185,181	8,827.87	\$272,731,469	\$30,894
FY16	\$7,278,398,000	\$142,164,804	8,787.60	\$142,197,864	\$16,178
FY17	\$7,815,709,000	\$143,019,559	8,784.83	\$141,065,303	\$16,280
FY18	\$8,140,448,000	\$140,638,636	8,711.73	\$139,502,630	\$16,144
FY19	\$8,190,029,000	\$143,306,553	8,680.28	\$140,221,259	\$16,509
FY20	\$8,433,676,000	\$145,362,469	8,535.05	\$146,896,115	\$17,031
FY21	\$8,484,559,000	\$145,535,841	7,755.91	\$141,877,474	\$18,765
FY22	\$8,468,109,000	\$138,368,511	8,303.67	\$135,707,486	\$16,664

Budgeted					
	Assessed Value	Budgeted Expenditures	Projected K-12 Foundation ADM	Actual Expenditures	Per Student
FY23	\$8,468,109,000	\$141,111,012	8,429		\$16,741.13
FY23	*	\$140,844,234	8,450		\$16,668

Actual										
Year	Borough Appropriation	Borough In-Kind	Other Revenues	Total Local Effort	Local % of Funding	State Funding	State % of Funding	Federal Funding	Federal % of Funding	Total Revenue
FY13	\$33,806,586	\$9,193,414	\$847,163	\$43,847,163	30.35%	\$100,482,008	69.54%	\$164,384	0.11%	\$144,493,555
FY14	\$34,170,106	\$9,329,894	\$1,823,929	\$45,323,929	30.60%	\$102,583,231	69.26%	\$200,451	0.14%	\$148,107,611
FY15	\$34,330,654	\$9,682,871	\$1,014,030	\$45,027,555	16.58%	\$226,345,214	83.34%	\$211,375	0.08%	\$271,584,144
FY16	\$37,908,561	\$10,329,871	\$1,851,197	\$50,089,629	35.57%	\$90,440,989	64.23%	\$287,646	0.20%	\$140,818,264
FY17	\$37,583,417	\$10,655,015	\$1,180,000	\$49,418,432	35.32%	\$90,233,541	64.50%	\$250,781	0.18%	\$139,902,754
FY18	\$38,883,797	\$10,854,635	\$1,108,627	\$50,847,059	36.54%	\$88,001,771	63.24%	\$298,727	0.21%	\$139,147,557
FY19	\$38,883,797	\$10,854,635	\$1,936,096	\$51,674,528	36.30%	\$90,493,098	63.56%	\$195,558	0.14%	\$142,363,184
FY20	\$41,440,829	\$11,048,424	\$2,081,347	\$54,570,600	37.22%	\$91,901,060	62.68%	\$146,948	0.10%	\$146,618,608
FY21	\$36,526,177	\$11,362,732	\$782,750	\$48,671,659	35.31%	\$87,070,694	63.16%	\$2,111,091	1.53%	\$137,853,444
FY22	\$36,537,314	\$11,462,686	\$111,949	\$48,111,949	35.57%	\$85,148,189	62.95%	\$2,000,000	1.48%	\$135,260,138

Budgeted										
Year	Borough Appropriation	Borough In-Kind	Other Revenues	Total Local Effort	Local % of Funding	State Funding	State % of Funding	Federal Funding	Federal % of Funding	Operating Budget
FY23	\$39,741,388	\$12,822,896	\$1,180,000	\$53,744,284	38.87%	\$84,534,791	61.13%	\$0	0.00%	\$138,279,075
FY24	\$40,460,663	\$14,292,451	\$1,180,000	\$55,933,114	39.73%	\$84,849,303	60.27%	\$0	0.00%	\$140,782,417

* This information was not available at time of publication.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Location

Loc	Description	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	Budget	
												FY23	FY24
65	Aurora Borealis	2,208,526	2,548,408	2,497,700	2,697,894	2,751,662	2,760,515	2,595,813	2,595,813	2,665,235	2,530,218	2,881,179	2,580,800
31	Chapman	1,284,987	1,441,193	1,518,718	1,387,364	1,505,294	1,591,654	1,630,082	1,630,082	1,732,484	1,957,825	1,764,779	2,036,057
80	Connections Program	2,991,504	2,766,909	2,914,377	2,975,794	3,926,437	4,004,644	3,851,976	3,851,976	5,899,396	5,657,357	4,788,058	4,747,305
32	Cooper Landing	325,120	373,742	325,508	318,345	320,380	319,599	364,016	364,016	375,127	395,947	356,619	375,843
68	Fireweed Academy	970,649	1,425,042	1,446,656	1,530,941	1,706,156	1,620,024	1,850,963	1,850,963	1,655,267	1,702,940	1,947,278	1,703,018
66	Homer Flex	586,071	563,932	554,372	553,698	590,427	585,878	633,482	633,482	649,538	637,894	690,542	720,663
06	Homer High	5,282,573	5,283,420	5,264,533	5,150,098	5,518,283	5,402,527	5,057,818	5,057,818	5,203,105	5,015,224	4,533,349	5,013,778
13	Homer Middle	2,266,032	2,319,867	2,497,490	2,478,588	2,453,580	2,666,699	2,614,930	2,614,930	2,673,360	2,648,155	2,538,149	2,654,398
35	Hope	363,786	398,616	417,429	387,244	418,189	411,549	452,805	452,805	405,403	450,294	424,124	483,805
56	Kachemak Selo	904,910	1,019,928	857,905	828,907	861,184	867,786	921,310	921,310	784,988	870,247	710,812	793,809
63	Kaleidoscope Charter	2,777,780	3,290,076	3,460,549	3,540,179	3,441,118	3,422,739	3,531,575	3,531,575	3,456,680	3,185,015	3,716,214	3,342,311
48	K-Beach	3,506,731	3,747,666	4,071,099	4,210,750	4,135,203	4,144,168	4,434,869	4,434,869	4,669,562	3,976,886	4,335,033	4,735,083
67	Kenai Alternative	932,865	1,077,342	1,161,160	1,310,493	1,283,810	1,310,345	1,382,845	1,382,845	1,262,053	1,298,673	968,780	1,180,072
07	Kenai Central	5,744,653	5,836,797	5,858,188	5,775,776	5,693,111	5,532,230	5,585,468	5,585,468	5,500,859	5,591,972	5,301,173	5,872,785
11	Kenai Middle	3,887,602	3,838,852	3,994,365	4,206,643	4,084,203	3,876,051	4,285,643	4,285,643	4,670,360	4,260,135	4,431,403	4,815,148
15	Marathon	83,094	77,739	77,830	68,828	70,329	73,053	26,673	26,673	42,111	20,128	134,990	132,652
47	McNeil Canyon	1,505,386	1,626,787	1,471,674	1,428,619	1,425,014	1,349,041	1,413,555	1,413,555	1,441,778	1,471,386	1,581,045	1,580,580
37	Moose Pass	296,903	344,406	350,792	359,706	360,239	341,544	367,949	367,949	328,317	311,142	328,251	385,654
51	Mountain View	4,270,050	4,433,564	4,652,345	4,811,666	4,922,068	5,069,698	5,253,147	5,253,147	5,019,453	4,635,372	5,470,570	5,571,216
34	Nanwalek	1,093,426	1,330,118	1,410,452	1,365,661	1,402,096	1,508,590	1,375,514	1,375,514	1,303,756	1,379,346	1,241,403	1,402,299
10	Nikiski Jr/Sr	4,651,700	5,191,031	5,110,739	4,817,106	4,789,558	4,888,304	4,698,628	4,698,628	4,639,703	4,043,069	3,839,422	4,136,987
52	Nikiski North Star	3,418,935	3,447,578	3,589,739	3,678,994	3,633,311	3,542,134	3,701,512	3,701,512	3,397,470	2,896,518	3,111,122	3,126,839
38	Nikolaevsk	955,963	1,062,868	1,069,868	1,058,017	1,148,819	1,143,000	1,011,086	1,011,086	817,335	413,918	447,934	571,296
02	Ninilchik	2,078,957	2,031,755	2,196,051	2,072,810	1,872,853	1,870,250	1,914,971	1,914,971	1,811,366	1,513,184	1,731,754	1,934,578
33	Paul Banks	2,323,326	2,415,299	2,517,535	2,582,118	2,786,030	2,810,285	3,117,485	3,117,485	3,118,676	3,131,709	3,181,079	3,021,607
40	Port Graham	515,212	602,976	613,238	664,013	705,649	682,700	743,994	743,994	769,222	803,784	663,587	761,800
49	Razdolna	840,935	1,032,691	1,052,343	1,069,992	1,138,721	1,105,623	1,096,029	1,096,029	1,139,172	1,147,703	1,161,340	1,290,454
46	Redoubt	3,482,249	3,622,705	3,590,096	3,367,801	3,660,613	3,772,345	4,201,512	4,201,512	4,109,063	3,620,496	4,056,304	4,117,280
16	River City Academy	758,360	856,053	943,479	941,243	908,811	878,578	829,420	829,420	854,399	990,007	661,968	725,964
08	Seward High	2,497,543	2,520,442	2,592,469	2,555,211	2,597,800	2,700,865	2,165,271	2,165,271	2,275,811	2,143,724	1,833,346	2,196,487
14	Seward Middle	1,199,576	1,586,041	1,684,054	1,749,326	1,710,316	1,655,569	1,587,771	1,587,771	1,801,297	1,487,893	1,405,740	1,578,232
05	Skyview	3,575,852	-	-	-	-	-	-	-	-	-	-	-
12	Skyview Middle	4,473,332	5,123,327	5,437,258	5,228,810	5,124,940	4,986,275	5,123,356	5,123,356	4,943,922	4,484,125	4,555,613	4,872,539
43	Soldotna Elem	3,183,085	3,605,725	3,728,522	3,744,699	3,520,815	3,503,852	3,737,422	3,737,422	3,581,269	3,649,863	3,335,561	3,416,128
09	Soldotna High	6,205,943	7,059,469	7,109,632	7,049,438	6,876,637	6,922,699	8,019,081	8,019,081	8,007,610	7,456,061	7,555,140	8,352,330
64	Soldotna Montessori Charter	2,006,292	2,364,728	2,500,820	2,367,026	2,394,194	2,339,100	2,486,710	2,486,710	2,400,529	2,406,761	2,744,512	2,425,023
17	Soldotna Prep	-	2,282,763	2,255,693	2,710,218	2,646,246	2,517,742	-	-	-	-	-	-

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Location

Loc	Description	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	Budget	
												FY23	FY24
44	Sterling	1,935,238	2,180,121	2,301,777	2,570,853	2,413,798	2,459,465	2,389,599	2,321,508	2,270,577	2,072,546	2,016,076	2,162,059
03	Susan B English	1,015,899	1,058,476	1,128,469	1,016,984	889,398	913,094	968,444	836,097	775,550	1,080,916	1,003,156	1,147,436
01	Tebughna	699,178	607,332	669,678	659,507	756,292	791,282	762,457	689,911	672,489	612,316	750,613	712,410
45	Tustumena	1,913,347	1,925,020	2,100,168	2,188,582	2,286,983	2,143,582	2,054,713	1,978,198	1,904,297	1,851,001	1,844,080	1,849,434
53	Voznesenka	1,243,709	1,325,714	1,531,426	1,607,538	1,626,590	1,540,391	1,481,081	1,427,424	1,620,546	1,785,186	1,623,760	1,683,972
50	West Homer	2,756,651	3,145,196	3,203,395	3,315,458	3,228,712	3,009,016	3,243,399	3,278,201	3,084,324	2,811,386	2,459,151	2,923,623
42	William H. Seward Elem	2,884,177	3,076,601	2,964,149	2,856,294	3,065,897	2,902,921	2,918,112	2,825,113	2,796,780	2,673,171	2,776,626	3,037,843
70	Board of Education	314,699	328,675	348,736	424,055	365,722	396,110	432,012	475,979	433,925	429,199	308,861	343,469
71	Superintendent	383,923	496,753	474,794	451,272	480,683	479,638	492,244	386,383	356,076	386,847	362,681	360,333
72	Asst Supt Admin Services	1,640,573	1,015,732	1,157,437	1,341,552	1,299,273	1,526,972	1,547,367	1,738,725	1,750,570	-	-	-
73	Asst Supt Instruction	585,243	466,486	333,280	490,532	457,165	501,150	552,527	239,066	393,033	582,590	598,680	634,412
74	Fiscal Services	850,236	838,165	985,470	1,022,534	962,294	865,818	882,104	987,048	909,661	934,174	1,114,986	1,197,292
75	Planning and Operations	373,052	1,784,744	503,595	352,891	221,035	203,411	265,039	285,876	288,721	841,951	676,680	633,361
76	Purchasing/Warehouse	669,903	809,949	808,269	854,666	848,902	836,345	743,695	823,429	731,302	570,011	830,145	839,121
77	Human Resources	979,740	953,247	981,236	1,008,385	1,035,537	946,228	976,203	1,051,504	971,009	994,568	1,499,024	1,525,007
78	Information Services	2,094,472	1,934,668	2,257,613	2,447,376	2,138,581	2,272,837	2,268,511	2,550,856	2,247,476	2,454,098	2,581,146	3,158,771
79	E-Rate Program	1,048,952	1,185,646	1,006,888	898,352	933,835	892,905	644,392	1,159,246	667,105	502,211	922,847	774,877
81	Special Services	4,315,754	3,689,418	4,312,172	4,009,131	3,922,435	3,987,894	4,220,804	3,963,309	3,578,563	3,347,885	4,227,836	3,815,163
82	Schools and Compliance	-	-	-	-	-	-	-	269,668	506,809	-	-	-
83	DW - General	32,091,516	34,552,244	152,980,923	19,507,385	18,982,923	17,565,111	18,208,271	20,773,250	19,984,196	21,218,717	20,569,591	15,994,635
84	Curriculum	1,489,767	1,654,976	1,236,081	1,242,142	1,366,179	1,364,700	1,391,516	896,625	1,011,218	406,156	781,118	736,198
85	Secondary Ed/Pupil Activity	2,013,728	1,501,533	1,442,429	1,548,375	1,395,618	623,811	632,995	926,688	424,678	647,302	2,222,402	2,319,274
86	Elementary Ed	1,230,385	1,106,696	1,241,675	1,362,471	1,110,492	648,487	637,990	451,952	281,569	697,423	706,374	736,656
87	DW - Health Services	241,884	246,744	211,954	226,851	232,943	247,369	330,128	516,548	609,328	359,379	575,657	800,571
88	Community Education	-	-	-	-	-	-	-	195,172	201,995	263,482	101,301	-
96	Unallocated	-	-	-	-	-	-	-	-	-	-	2,165,048	803,497
		<u>\$ 146,221,934</u>	<u>\$ 154,433,991</u>	<u>\$ 274,976,292</u>	<u>\$ 142,447,202</u>	<u>\$ 142,405,383</u>	<u>\$ 139,296,192</u>	<u>\$ 140,108,284</u>	<u>\$ 143,112,457</u>	<u>\$ 141,877,473</u>	<u>\$ 135,707,486</u>	<u>\$ 141,146,012</u>	<u>\$ 140,844,234</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Object

Object	Description											Budget	
		FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
3110	Superintendent	\$ 155,000	\$ 160,000	\$ 169,069	\$ 140,750	\$ 145,725	\$ 155,000	\$ 169,900	\$ 179,696	\$ 193,690	\$ 179,000	\$ 179,000	\$ 179,000
3120	Asst Superintendent - Certificated	123,782	127,500	55,447	132,500	138,040	142,354	144,489	722	153,612	147,453	154,624	161,109
3130	Principal/Assistant Principal	3,982,456	3,896,288	4,088,300	4,069,804	3,956,837	4,150,922	4,081,543	4,210,507	4,216,370	4,130,279	4,515,309	4,491,337
3140	Director/Coordinator - Certificated	993,587	951,986	940,130	914,021	812,462	830,225	841,370	1,057,984	881,975	965,121	1,388,426	1,271,479
3150	Teachers	38,504,533	39,302,844	39,986,682	39,903,220	39,485,403	39,817,146	39,720,796	38,676,699	39,585,089	36,022,200	36,248,862	37,638,815
3161	Extra Duty Compensation	610,591	628,609	583,666	544,698	607,073	630,511	627,557	458,049	490,813	508,557	517,115	680,303
3162	Emolument	119,481	148,502	75,901	115,191	93,569	126,617	170,479	94,078	118,141	99,805	137,393	35,521
3163	Prep Time	1,300	1,250	1,100	1,850	4,750	1,575	3,350	4,725	6,726	-	3,400	-
3171	Certificated Substitutes - w/certificate	442,437	426,514	560,412	467,231	447,454	462,500	404,282	266,705	148,263	373,973	535,797	674,379
3172	Temporary Salaries - Certificated	112,640	119,964	85,375	71,953	149,127	65,747	74,045	55,941	29,213	112,558	134,378	2,500
3173	Long Term Substitute - Certificated	335,205	366,308	288,384	401,716	386,917	349,936	395,909	414,567	311,594	347,725	541,543	175,000
3180	Specialists - Certificated	3,815,010	3,780,297	3,750,343	3,579,871	3,394,229	3,632,070	3,670,718	3,818,563	3,791,680	3,711,641	3,208,598	3,608,934
3190	Leave Payoff - Certificated	305,567	228,391	270,027	227,795	214,204	209,002	246,973	349,796	299,369	990,787	233,450	233,450
3211	Asst Superintendent - Support	126,527	127,500	134,250	136,750	146,354	148,489	150,656	157,056	165,039	-	-	-
3212	Director/Coordinator - Support	348,934	452,026	471,666	535,489	441,582	411,926	426,568	473,217	490,591	570,897	437,746	455,432
3220	Specialists - Nurses	1,142,004	1,166,772	1,129,173	1,224,503	1,309,387	1,176,246	1,165,636	1,183,574	1,195,626	587,394	1,131,281	1,380,551
3230	Tutors/Aides	5,154,030	4,935,228	5,536,988	5,772,405	5,739,489	5,799,911	5,929,404	5,803,008	5,619,984	5,667,768	5,849,184	6,074,347
3240	Support Staff	5,676,657	5,869,672	6,130,327	6,215,334	6,014,521	6,023,707	5,874,338	6,024,428	6,012,805	5,755,755	6,418,439	6,830,475
3250	Maintenance/Custodians	2,889,943	3,012,479	3,087,371	3,184,853	3,232,619	2,938,482	2,871,785	2,824,219	2,819,129	2,785,804	2,916,155	3,172,130
3272	Activity Bus Drivers	6,657	5,527	6,146	3,649	2,374	4,817	2,378	3,431	126	4,363	1,634	-
3291	Substitutes - Non-Certificated	316,358	312,072	337,460	357,000	312,643	301,582	270,123	179,584	156,849	258,572	308,815	434,089
3292	Extra Duty Compensation - Support	383,161	410,805	372,854	436,111	482,136	418,132	420,626	356,076	429,223	452,800	468,928	330,505
3293	Long Term Substitutes - Support	28,959	33,207	26,600	29,609	81,983	23,116	46,013	21,801	52,969	46,760	17,673	5,000
3294	Temporary Salaries - Support	266,898	239,449	209,806	166,284	187,763	311,701	395,778	329,892	330,739	379,292	457,765	118,657
3295	Overtime	59,638	69,850	74,625	62,785	101,508	126,737	93,870	92,194	115,058	197,568	250,976	40,180
3296	Certificated Substitutes - w/o certificate	430,186	453,035	469,077	504,021	522,094	493,392	526,554	338,496	272,745	779,835	763,661	381,103
3300	Leave Payoff - Support	307,165	324,374	208,265	211,455	201,338	217,976	210,964	305,563	505,100	375,494	50,000	50,000
3511	Health Insurance	16,127,857	17,225,219	18,986,686	22,434,336	22,930,067	21,952,489	21,952,377	22,617,317	23,530,919	19,640,581	22,098,004	22,466,329
3512	Life Insurance	104,420	107,546	114,000	113,312	112,036	114,061	108,559	95,610	97,632	90,348	93,371	100,072
3520	Unemployment Insurance	129,478	107,248	75,181	49,408	56,298	57,698	40,252	66,142	218,172	24,785	93,381	100,072
3541	FICA Medicare	635,581	656,256	666,211	669,382	666,792	673,791	668,885	664,527	679,021	633,461	670,752	681,973
3542	FICA Contribution	1,297,912	1,314,793	1,363,939	1,436,073	1,397,794	1,353,236	1,340,693	1,327,262	1,320,554	1,392,780	1,454,139	1,531,472
3550	TRS Retirement	6,024,238	6,113,673	6,203,227	6,187,965	6,111,975	6,177,928	5,571,184	6,053,082	6,148,270	5,732,497	5,783,630	6,039,466
3559	TRS On-Behalf	19,868,298	21,055,068	133,498,407	8,560,061	7,603,279	7,664,800	8,421,856	9,174,109	8,773,802	9,304,014	5,963,728	6,490,123
3560	PERS Retirement	3,415,618	3,465,403	3,691,531	3,804,970	3,751,884	3,692,684	3,242,782	3,673,614	3,647,047	3,459,496	3,711,834	3,971,134
3569	PERS On-Behalf	3,039,655	3,179,450	10,396,146	1,307,281	1,035,089	737,438	1,360,827	1,561,023	1,961,273	1,936,660	514,294	642,776
3631	Workers' Comp	554,226	658,089	729,823	973,522	1,201,479	1,194,195	1,201,858	1,251,637	1,251,637	1,570,859	1,713,231	1,961,945

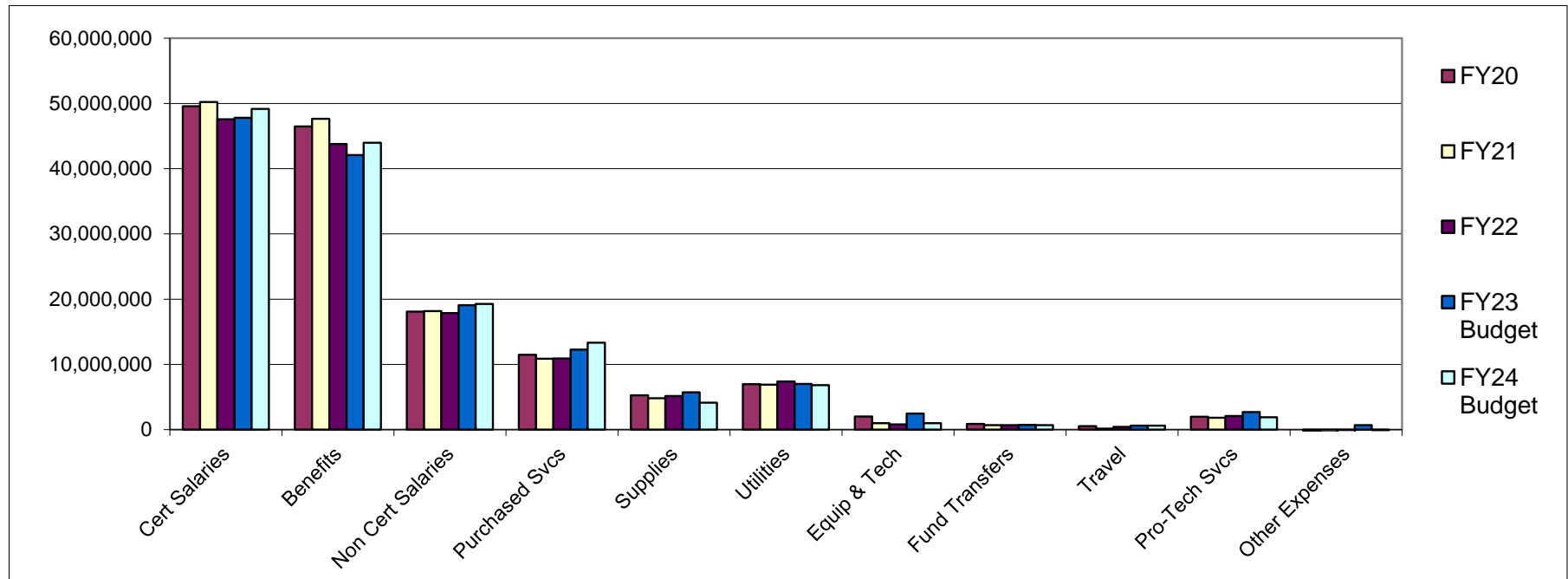
KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Object

Object	Description	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	Budget	
												FY23	FY24
4100	Professional/Technical Svcs	1,003,902	1,028,845	1,036,513	1,041,480	2,038,130	2,236,080	2,300,192	1,688,129	1,585,151	1,854,506	2,433,163	1,652,894
4121	In-Kind Professional/Technical	48,560	58,070	66,366	62,561	58,384	63,743	88,527	95,790	97,134	85,449	100,773	125,000
4140	Professional/Technical Legal	85,890	88,479	107,734	179,450	95,547	69,203	129,208	175,181	145,984	160,253	161,722	125,000
4150	Professional/Technical Medical	185	1,228	3,098	3,005	2,125	2,735	2,875	2,015	1,185	2,190	3,900	3,900
4201	Travel - Meals	108,698	105,272	94,831	95,091	66,415	58,738	55,659	33,708	13,152	36,096	79,145	69,525
4202	Travel - Mileage	263,097	274,684	255,295	221,748	183,621	193,963	195,128	157,764	83,767	183,911	237,696	241,504
4203	Travel - Other	436,399	376,402	418,002	407,327	351,822	301,467	282,618	188,124	33,111	154,206	252,050	297,286
4250	Student Travel	319,705	340,237	362,877	300,956	277,931	318,567	244,349	166,043	12,165	33,204	61,127	10,550
4310	Water and Sewage	260,201	250,169	238,310	267,000	281,834	271,083	303,053	268,861	244,016	265,964	269,254	253,900
4320	Garbage	129,361	139,640	141,842	145,416	141,385	147,766	149,094	147,958	141,429	160,111	144,311	140,881
4331	Postage	60,547	46,915	50,227	47,793	37,186	39,139	36,188	39,622	27,828	26,366	37,874	40,550
4332	Telephone	798,834	858,096	970,421	1,088,629	1,043,075	895,170	1,043,912	1,035,581	1,010,517	1,045,618	1,011,206	959,450
4350	In-Kind Utilities	68,739	74,374	83,989	85,200	84,002	78,877	73,109	74,070	73,108	73,390	81,600	81,600
4360	Electricity	3,122,455	3,540,745	3,830,231	3,846,152	3,869,789	3,827,931	3,894,553	3,548,568	3,677,630	3,812,326	3,651,037	3,552,216
4370	Natural/Bottled Gas	1,130,894	1,057,618	1,295,830	1,115,105	1,370,516	1,432,540	1,360,728	1,434,931	1,375,227	1,405,640	1,376,420	1,332,721
4380	Fuel for Heating	1,263,047	838,553	497,416	325,127	361,010	426,895	499,065	430,928	327,616	600,137	421,564	450,976
4401	Freight Costs	50,096	14,213	20,044	17,884	12,444	22,246	20,580	9,670	12,064	9,408	12,938	10,850
4402	Purchased Services	620,895	507,459	474,108	431,976	365,856	548,676	359,393	303,076	419,844	329,924	208,442	157,320
4403	In-Kind Custodial Services	119,318	109,859	108,150	112,608	114,352	116,630	115,665	109,747	122,636	128,015	132,564	133,652
4404	In-Kind Maintenance	6,570,596	6,957,118	7,366,727	7,509,321	7,822,761	7,511,402	8,064,850	8,338,586	7,270,220	7,729,732	8,683,359	9,450,291
4408	Purchased Service - Copiers	119,355	120,207	132,484	132,429	101,253	102,215	105,958	100,025	104,453	102,220	85,960	76,333
4410	Rental - Buildings	508,586	524,152	564,217	533,733	550,403	537,821	537,852	545,754	538,613	578,012	627,213	538,392
4430	Repair & Maintenance Agreement	265,345	189,688	275,044	491,547	282,827	434,705	579,592	312,286	347,592	468,673	407,163	410,597
4450	Liability Insurance	1,330,028	1,112,803	1,130,399	1,341,090	1,341,090	1,419,726	1,419,726	1,718,541	2,028,578	1,560,419	2,111,369	2,539,963
4490	Student Accident Insurance	-	-	-	12,068	20,658	-	16,663	16,541	16,405	15,508	16,000	16,000
4501	Supplies	4,258,341	3,885,784	4,166,327	3,053,094	2,724,578	2,604,697	2,731,696	4,173,621	3,715,049	3,524,345	4,855,412	3,441,604
4502	Discretionary Materials	137,714	134,529	137,053	131,496	127,890	127,030	126,266	121,267	112,061	109,568	135,594	150,838
4503	Software	779,531	342,696	716,943	733,142	527,844	736,781	894,632	898,883	962,441	1,472,604	692,825	517,385
4560	Inventory Adjustment	12,010	8,767	(16,104)	17,060	16,558	27,123	(37,894)	62,732	17,579	51	-	-
4580	Gas and Oil	40,815	34,631	40,896	27,965	25,507	28,495	30,527	22,406	24,597	34,478	30,252	33,125
4850	Stipends	33,600	33,600	33,600	33,300	33,600	33,600	-	-	-	-	-	-
4901	Other Expenses	104,631	128,302	98,946	98,304	90,001	121,589	(16,574)	22,269	(1,237)	(23,766)	806,935	178,394
4902	Career Development	136,303	116,483	122,854	138,485	102,275	146,162	144,720	67,429	18,773	59,654	212,972	213,336
4903	Professional Dues	33,903	30,706	31,627	31,944	24,867	27,994	26,388	30,096	30,073	26,348	31,553	26,166
4904	Physical Exam Reimbursement	514	460	375	590	375	850	854	375	1,610	683	-	-
4906	Moving Expenses	-	5,000	12,707	8,999	1,930	6,000	-	3,000	12,359	14,941	-	6,000
4950	Indirect Costs	(274,904)	(385,737)	(283,032)	(222,976)	(230,899)	(265,492)	(287,168)	(259,474)	(437,107)	(1,069,495)	(380,774)	(500,000)
5101	Equipment	883,513	1,961,047	690,091	584,780	106,193	83,209	236,840	125,497	103,885	224,217	78,873	24,000
5102	Equipment - Technology	1,751,005	1,564,997	1,380,436	1,599,830	1,406,822	1,329,135	897,058	1,873,543	892,120	580,698	2,378,004	977,377
5500	Transfer to Other Funds	816,836	1,424,759	1,300,000	1,200,000	1,755,072	850,000	750,000	864,420	695,000	695,000	730,000	695,000
		<u>\$ 145,234,534</u>	<u>\$ 149,334,044</u>	<u>\$ 272,731,469</u>	<u>\$ 142,197,867</u>	<u>\$ 141,065,303</u>	<u>\$ 139,502,630</u>	<u>\$ 140,221,259</u>	<u>\$ 143,112,457</u>	<u>\$ 141,877,473</u>	<u>\$ 135,707,486</u>	<u>\$ 141,146,012</u>	<u>\$ 140,844,234</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund Expenditure History by Object Code (in Dollars)

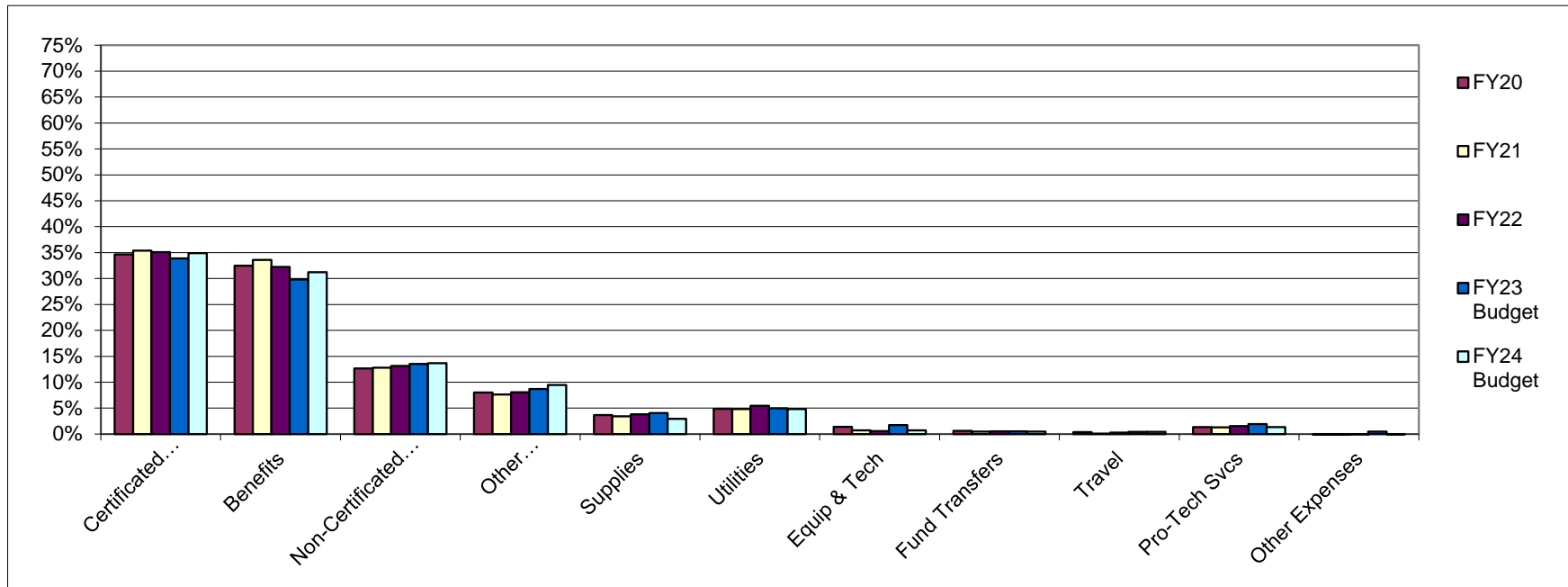
	Cert Salaries	Benefits	Non Cert Salaries	Purchased Svcs	Supplies	Utilities	Equip & Tech	Fund Transfers	Travel	Pro-Tech Svcs	Other Expenses	Total
FY20	49,588,032	46,484,324	18,092,539	11,454,226	5,278,909	6,980,519	1,999,040	864,420	545,639	1,961,115	-136,306	143,112,457
FY21	50,226,533	47,628,328	18,165,984	10,860,406	4,831,725	6,877,371	996,006	695,000	142,194	1,829,454	-375,528	141,877,473
FY22	47,589,099	43,785,481	17,862,302	10,921,911	5,141,046	7,389,552	804,915	695,000	407,417	2,102,398	-991,635	135,707,486
FY23 Budget	47,797,895	42,096,364	19,072,257	12,285,008	5,714,083	6,993,266	2,456,877	730,000	630,018	2,699,558	670,686	141,146,012
FY24 Budget	49,151,827	43,985,362	19,272,469	13,333,398	4,142,952	6,812,294	1,001,377	695,000	618,865	1,906,794	-76,104	140,844,234
Change from FY23	1,353,932	1,888,998	200,212	1,048,390	(1,571,131)	(180,972)	(1,455,500)	(35,000)	(11,153)	(792,764)	(746,790)	(301,778)
Change %	2.83%	4.49%	1.05%	8.53%	-27.50%	-2.59%	-59.24%	-4.79%	-1.77%	-29.37%	-111.35%	-0.21%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund Expenditure History by Object Code (Percentage)

	Certificated Salaries	Benefits	Non- Certificated Salaries	Other Purchased Svcs	Supplies	Utilities	Equip & Tech	Fund Transfers	Travel	Pro-Tech Svcs	Other Expenses	Salaries & Benefits Total
FY20	34.66%	32.48%	12.64%	8.00%	3.69%	4.88%	1.40%	0.60%	0.38%	1.37%	-0.10%	100.00%
FY21	35.40%	33.57%	12.80%	7.65%	3.41%	4.85%	0.70%	0.49%	0.10%	1.29%	-0.26%	100.00%
FY22	35.07%	32.26%	13.16%	8.05%	3.79%	5.45%	0.59%	0.51%	0.30%	1.55%	-0.73%	100.00%
FY23 Budget	33.87%	29.82%	13.51%	8.70%	4.05%	4.95%	1.74%	0.52%	0.45%	1.91%	0.48%	100.00%
FY24 Budget	34.90%	31.23%	13.68%	9.47%	2.94%	4.84%	0.71%	0.49%	0.44%	1.35%	-0.05%	100.00%
Change from FY23 Budget	1,160,164	(1,888,082)	(820,872)	(1,344,453)	120,374	(448,081)	(357,805)	(655,072)	(116,395)	(1,345,754)	1,245,914	-4,450,062
Change %	2.32%	-4.22%	-4.34%	-12.41%	2.93%	-6.51%	-24.08%	-37.32%	-10.86%	-51.09%	195.01%	-3.11%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

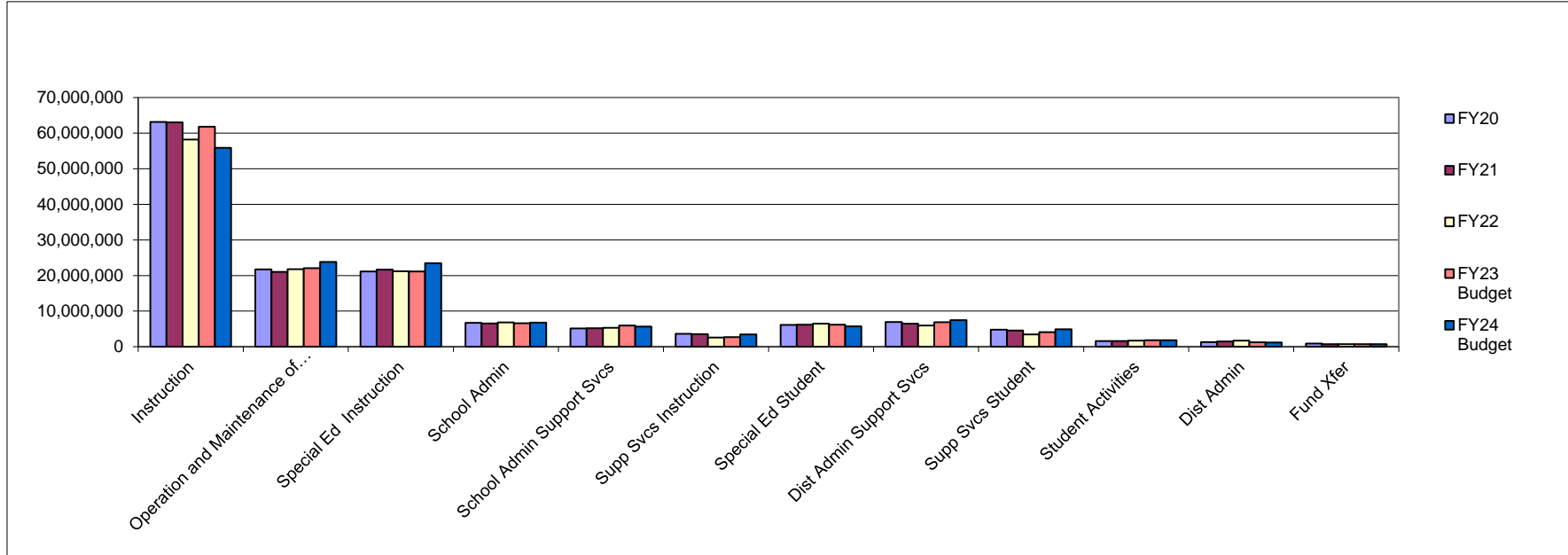
General Fund Expenditures by Function

Function	Description	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	Budget	
												FY23	FY23
4100	Regular Instruction	\$ 61,694,671	\$ 63,972,937	\$ 142,286,159	\$ 57,622,739	\$ 56,979,657	\$ 56,770,983	\$ 56,094,614	\$ 57,545,575	\$ 55,316,972	\$ 51,106,472	53,311,784	48,481,123
4120	Bilingual/Bicultural Instruction	948,202	976,032	1,102,628	1,272,796	1,022,776	462,319	476,047	491,955	516,282	560,046	547,805	580,207
4130	Gifted/Talented Instruction	785,215	824,514	872,292	788,609	798,535	811,523	782,869	743,081	810,592	670,259	715,255	834,015
4140	Alternative Instruction	2,747,567	2,866,273	2,650,125	2,786,593	2,842,813	3,035,116	3,086,097	3,006,098	4,879,650	4,299,733	4,523,040	4,375,881
4160	Vocational Instruction	2,506,644	1,969,480	1,812,345	1,799,411	1,678,084	1,535,160	1,472,656	1,370,508	1,535,457	1,557,588	1,518,267	1,623,088
4200	Special Education-Instruction	19,959,414	19,130,390	37,637,162	20,210,405	20,397,333	20,962,197	21,128,793	21,164,305	21,685,009	21,211,388	21,752,236	23,491,370
4220	Special Services-Student	6,106,612	5,964,489	12,031,525	5,523,880	5,632,111	5,777,098	6,000,381	6,110,763	6,181,743	6,444,932	6,223,538	5,700,086
4300	Support Services - Student	854,038	923,860	4,379,088	389,918	306,914	275,082	374,798	407,023	186,182	360,864	203,073	258,062
4320	Guidance Services	1,964,689	2,009,857	2,013,356	2,014,406	1,937,428	2,006,819	2,105,907	2,215,388	2,167,365	1,824,595	1,825,788	2,066,528
4330	Health Services	1,922,560	1,979,518	2,004,190	2,189,382	2,237,434	2,235,845	2,186,795	2,178,882	2,199,253	1,238,215	2,178,307	2,571,198
4350	Support Services - Instruction	2,373,288	2,481,700	5,110,461	2,030,116	1,617,772	1,666,673	2,065,884	2,146,251	2,132,028	1,412,599	1,489,604	2,051,243
4352	Library Services	1,122,296	1,215,050	1,277,499	1,279,859	1,276,756	1,286,554	1,375,988	1,488,499	1,376,297	1,146,575	1,164,429	1,375,900
4400	School Administration	6,865,731	6,794,017	15,775,084	6,318,128	6,095,433	6,354,513	6,285,566	6,675,932	6,550,269	6,814,746	6,767,930	6,769,222
4450	School Administration - Support	4,768,282	4,943,625	5,958,303	5,625,356	5,341,910	5,173,092	5,124,066	5,156,499	5,178,368	5,291,429	6,060,117	5,661,448
4510	District Administration - Support	161,488	146,311	670,584	62,271	52,209	51,717	60,954	50,397	81,565	81,496	45,574	48,601
4511	Board of Education	314,699	328,675	348,736	424,055	365,722	396,110	432,012	475,979	433,925	429,199	367,958	343,469
4512	Office of Superintendent	383,924	496,753	474,794	306,372	337,193	337,153	336,220	386,383	356,076	386,847	361,981	360,333
4513	Assistant Superintendent - Instruction	272,637	289,515	179,401	329,750	346,460	362,577	367,606	169,615	383,253	518,225	420,361	445,673
4515	Communications	-	-	-	143,753	144,463	142,485	156,024	195,172	201,995	263,482	-	-
4550	District Administration Support Svcs	404,085	424,397	1,262,900	149,609	125,512	95,487	150,512	194,835	247,183	1,139,098	1,291,504	1,612,223
4551	Fiscal Services	850,236	838,165	985,470	1,022,534	962,294	865,818	882,104	987,048	909,661	934,174	1,106,328	1,197,292
4552	Internal Services	795,703	947,964	977,152	1,008,039	956,912	910,299	873,000	953,884	892,105	781,238	1,102,122	1,055,729
4553	Staff Services	964,206	924,065	993,941	1,018,031	1,034,147	943,726	993,992	1,003,817	936,946	981,323	1,297,466	1,275,288
4555	Information Services	1,308,039	1,486,854	1,394,349	1,598,229	1,426,534	1,453,031	1,559,153	1,978,169	1,646,800	1,817,018	1,766,275	2,317,658
4556	Assistant Superintendent-Admin Svcs.	1,190,146	862,922	995,953	1,044,518	1,034,801	1,277,355	1,274,854	1,479,901	1,495,306	5,839	121,928	6,900
4557	Indirect Costs	334,190	371,239	306,039	303,602	320,260	325,004	323,136	330,457	319,524	305,841	319,226	-
4600	Operation and Maintenance of Plant	20,647,930	22,443,817	24,009,582	21,736,957	21,942,803	21,062,691	21,519,961	21,746,782	21,001,746	21,750,919	22,243,247	23,841,348
4700	Pupil Activity	2,171,206	2,296,866	3,922,351	1,998,548	2,095,965	2,076,203	1,981,270	1,594,839	1,560,921	1,678,346	1,690,869	1,805,349
4900	Fund Transfers	816,836	1,424,759	1,300,000	1,200,000	1,755,072	850,000	750,000	864,420	695,000	695,000	730,000	695,000
Total Expenditures		<u>\$ 145,234,534</u>	<u>\$ 149,334,044</u>	<u>\$ 272,731,469</u>	<u>\$ 142,197,866</u>	<u>\$ 141,065,303</u>	<u>\$ 139,502,630</u>	<u>\$ 140,221,259</u>	<u>\$ 143,112,457</u>	<u>\$ 141,877,473</u>	<u>\$ 135,707,486</u>	<u>\$ 141,146,012</u>	<u>\$ 140,844,234</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund Expenditure History by Function (in Dollars)

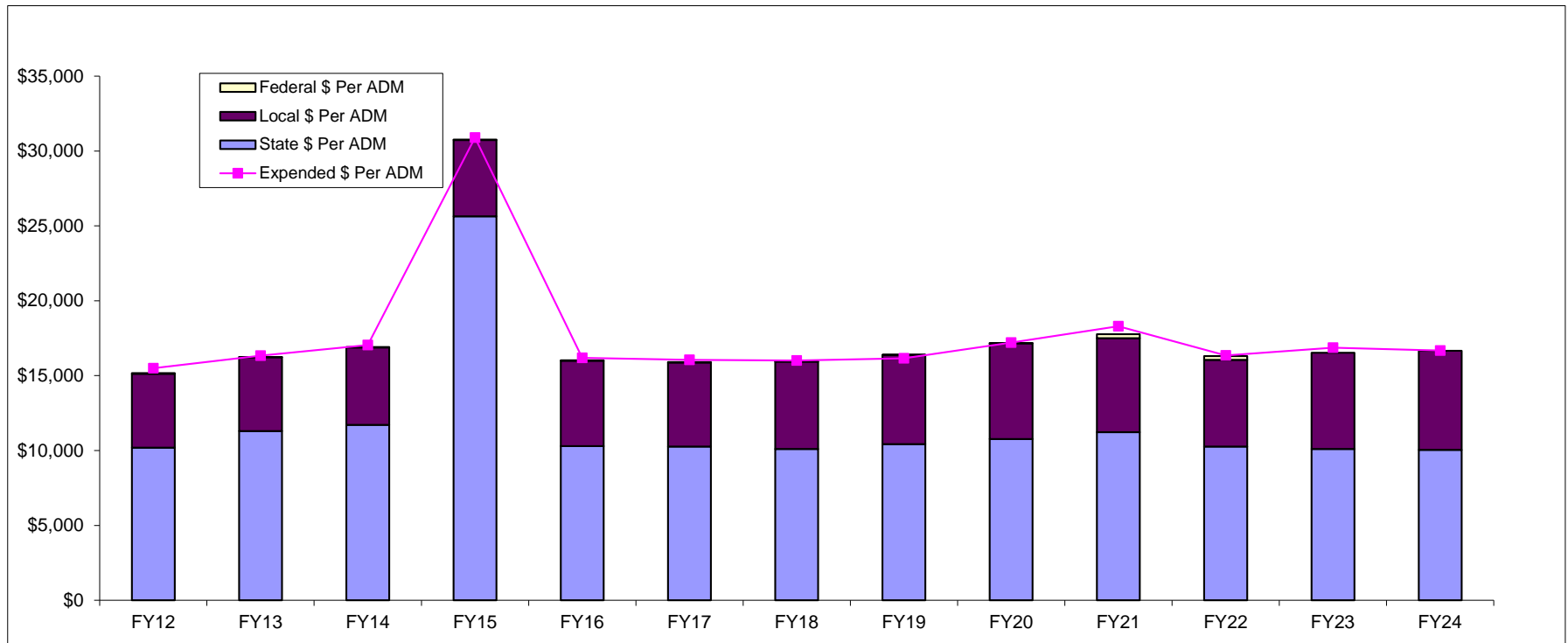
	Instruction	Operation and Maintenance of Plant	Special Ed Instruction	School Admin	School Admin Support Svcs	Supp Svcs Instruction	Special Ed Student	Dist Admin Support Svcs	Supp Svcs Student	Student Activities	Dist Admin	Fund Xfer	Total
FY20	63,157,217	21,746,782	21,164,305	6,675,932	5,156,499	3,634,750	6,110,763	6,928,111	4,801,293	1,594,839	1,277,546	864,420	143,112,457
FY21	63,058,953	21,001,746	21,685,009	6,550,269	5,178,368	3,508,325	6,181,743	6,447,526	4,552,799	1,560,921	1,456,814	695,000	141,877,473
FY22	58,194,099	21,750,919	21,211,388	6,814,746	5,291,429	2,559,175	6,444,932	5,964,530	3,423,674	1,678,346	1,679,248	695,000	135,707,486
FY23 Budget	61,832,282	22,088,181	21,149,106	6,584,288	5,937,501	2,663,977	6,167,627	6,888,089	4,079,964	1,794,460	1,230,537	730,000	141,146,012
FY24 Budget	55,894,314	23,841,348	23,491,370	6,769,222	5,661,448	3,427,143	5,700,086	7,465,090	4,895,788	1,805,349	1,198,076	695,000	140,844,234
Change from FY23													
Budget	(5,937,968)	1,753,167	2,342,264	184,934	(276,053)	763,166	(467,541)	577,001	815,824	10,889	(32,461)	(35,000)	(301,778)
Change %	-9.60%	7.94%	11.08%	2.81%	-4.65%	28.65%	-7.58%	8.38%	20.00%	0.61%	-2.64%	0.00%	-0.21%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund Budget Revenues vs. Expenditures

	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	Budget	
												FY23	FY24
AADM/ADM*	8,969.57	8,892.06	8,760.52	8,827.87	8,787.60	8,784.83	8,711.73	8,680.28	8,535.04	7,755.91	8,298.47	8,370	8,450
Local \$	\$44,282,923	\$43,847,163	\$45,323,929	\$45,027,555	\$50,089,629	\$49,265,966	\$50,847,059	\$51,674,528	\$54,570,600	\$48,671,659	\$48,111,949	\$53,744,284	\$55,933,114
Local \$ Per ADM	\$4,937	\$4,931	\$5,174	\$5,101	\$5,700	\$5,608	\$5,837	\$5,953	\$6,394	\$6,275	\$5,798	\$6,421	\$6,619
State \$	\$91,374,686	\$100,482,008	\$102,583,231	\$226,345,214	\$90,440,989	\$90,233,541	\$88,001,771	\$90,493,098	\$91,901,060	\$87,070,694	\$85,148,189	\$84,534,791	\$84,849,303
State \$ Per ADM	\$10,187	\$11,300	\$11,710	\$25,640	\$10,292	\$10,272	\$10,102	\$10,425	\$10,768	\$11,226	\$10,261	\$10,100	\$10,041
Federal \$	\$343,617	\$164,384	\$200,451	\$211,375	\$287,646	\$250,781	\$298,727	\$195,558	\$146,948	\$2,111,091	\$2,000,000	\$0	\$0
Federal \$ Per ADM	\$38	\$18	\$23	\$24	\$33	\$29	\$34	\$23	\$17	\$272	\$241	\$0	\$0
Revenue \$	\$136,001,226	\$144,493,555	\$148,107,611	\$271,584,144	\$140,818,264	\$139,750,288	\$139,147,557	\$142,363,184	\$146,618,608	\$137,853,444	\$135,260,138	\$138,279,075	\$140,782,417
Revenue \$ Per ADM	\$15,163	\$16,250	\$16,906	\$30,764	\$16,025	\$15,908	\$15,972	\$16,401	\$17,178	\$17,774	\$16,299	\$16,522	\$16,661
Expended \$	\$138,995,990	\$145,234,534	\$149,334,044	\$272,731,469	\$142,197,864	\$141,065,303	\$139,502,629	\$140,221,259	\$146,896,115	\$141,877,473	\$135,707,486	\$141,146,012	\$140,844,234
Expended \$ Per ADM	\$15,496	\$16,333	\$17,046	\$30,894	\$16,182	\$16,058	\$16,013	\$16,154	\$17,211	\$18,293	\$16,353	\$16,864	\$16,668



* Adjusted Average Daily Membership FY10 - FY20
 * Estimate Average Daily Membership FY21 - FY22

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

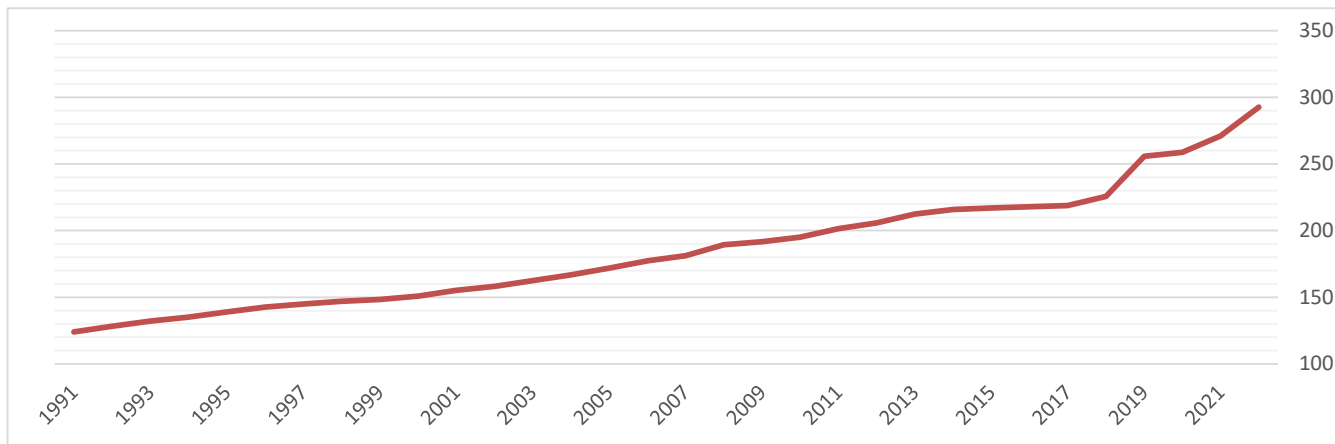
**General Fund and Special Revenue Funds
Schedule of Fund Balance**

	Actual										Projected	Projected
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
General Fund:												
Nonspendable	\$ 1,715,712	\$ 1,687,933	\$ 707,220	\$ 2,064,255	\$ 2,212,284	\$ 2,074,756	\$ 1,932,980	\$ 2,427,700	\$ 2,081,006	\$ 1,759,582	\$ 1,759,582	\$ 1,759,582
Restricted	1,485,931	2,471,131	2,988,996	3,307,934	2,612,510	3,361,630	3,267,336	2,016,374	2,944,466	3,582,730	3,582,730	3,582,730
Committed	-	-	-	4,200,580	4,157,085	4,289,271	5,584,860	4,366,075	4,022,433	4,138,062	4,138,062	4,138,062
Assigned	10,131,139	8,120,850	5,655,347	3,625,958	1,618,721	2,802,979	1,626,718	9,360,559	5,865,492	3,541,908	3,541,908	3,541,908
Unassigned	6,290,517	6,116,952	7,897,978	2,671,214	3,954,326	1,671,218	3,929,885	1,677,222	910,504	2,354,271	2,199,675	2,137,858
Total General Fund	<u>\$ 19,623,299</u>	<u>\$ 18,396,866</u>	<u>\$ 17,249,541</u>	<u>\$ 15,869,941</u>	<u>\$ 14,554,926</u>	<u>\$ 14,199,854</u>	<u>\$ 16,341,779</u>	<u>\$ 19,847,930</u>	<u>\$ 15,823,901</u>	<u>\$ 15,376,553</u>	<u>\$ 15,221,957</u>	<u>\$ 15,160,140</u>
Special Revenue Funds:												
Nonspendable	\$ 218,298	\$ 467,256	\$ 271,235	\$ 233,827	\$ 159,748	\$ 301,696	\$ 482,203	\$ 245,154	\$ 158,840	\$ 413,977	\$ 413,977	\$ 413,977
Restricted	-	-	-	-	-	-	-	1,264,106	4,311,427	3,896,462	3,896,462	3,896,462
Committed	-	-	-	-	-	-	-	4,623,951	4,609,602	5,091,483	5,091,483	5,091,483
Assigned	6,744,505	5,623,019	5,389,396	5,568,658	5,263,514	5,586,869	5,804,822	-	-	-	-	-
Unassigned	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)
Total Special Revenue Funds	<u>\$ 6,917,827</u>	<u>\$ 6,045,299</u>	<u>\$ 5,615,655</u>	<u>\$ 5,757,509</u>	<u>\$ 5,378,286</u>	<u>\$ 5,843,589</u>	<u>\$ 6,242,049</u>	<u>\$ 6,088,235</u>	<u>\$ 9,034,893</u>	<u>\$ 9,356,946</u>	<u>\$ 9,356,946</u>	<u>\$ 9,356,946</u>
Total Fund Balance	<u>\$ 26,541,126</u>	<u>\$ 24,442,165</u>	<u>\$ 22,865,196</u>	<u>\$ 21,627,450</u>	<u>\$ 19,933,212</u>	<u>\$ 20,043,443</u>	<u>\$ 22,583,828</u>	<u>\$ 25,936,165</u>	<u>\$ 24,858,794</u>	<u>\$ 24,733,499</u>	<u>\$ 24,578,903</u>	<u>\$ 24,517,086</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Anchorage Consumer Price Index (CPI)

Year	Annual	Change	Percentage Change	Year	Annual	Change	Percentage Change
1991	124.00	5.40	6.18%	2007	181.24	181.24	2.22%
1992	128.20	4.20	4.55%	2008	189.50	8.26	4.56%
1993	132.20	4.00	3.39%	2009	191.75	2.25	1.19%
1994	135.00	2.80	2.12%	2010	195.15	3.40	1.77%
1995	138.90	3.90	2.89%	2011	201.43	6.28	3.22%
1996	142.70	3.80	2.74%	2012	205.92	4.49	2.23%
1997	144.80	2.10	1.47%	2013	212.38	6.46	3.14%
1998	146.90	2.10	1.45%	2014	215.81	3.43	1.62%
1999	148.40	1.50	1.02%	2015	216.91	1.10	0.51%
2000	150.90	2.50	1.68%	2016	217.83	0.92	0.42%
2001	155.20	4.30	2.85%	2017	218.87	1.04	0.48%
2002	158.20	3.00	1.93%	2018	225.55	6.68	3.05%
2003	158.20	4.30	2.72%	2019	255.66	30.11	13.35%
2004	166.70	4.20	2.58%	2020	258.81	3.15	1.23%
2005	171.80	5.10	3.06%	2021	270.97	12.16	4.70%
2006	177.30	5.50	3.20%	2022	292.66	21.69	8.00%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund Operating Revenues by Source Last Ten Fiscal Years

Fiscal Year	Local Government	Federal	State	Other Revenue	Total
2013-14	43,500,000	200,451	102,583,231	1,823,929	148,107,611
2014-15	44,013,525	211,375	226,345,214	1,014,030	271,584,144
2015-16	48,238,432	287,646	90,440,989	1,851,197	140,818,264
2016-17	48,238,432	250,781	90,233,541	1,027,534	139,750,288
2017-18	49,738,432	298,727	88,001,771	1,108,628	139,147,558
2018-19	49,738,432	195,558	90,493,098	1,936,096	142,363,184
2019-20	52,489,253	286,749	91,469,353	1,180,000	145,425,355
2020-21	47,888,909	2,392,853	86,788,932	782,750	137,853,444
2021-22	48,000,000	2,000,000	85,148,189	111,949	135,260,138
2022-23*	52,564,284	0	84,534,791	1,180,000	138,279,075

*Fiscal Year 2022-23 Audit is not complete, these are budgeted numbers.

FY 2023 Local Educational Support and Taxation Information

Local School Support Information

The purpose of the chart below is to show the amount of local financial support allowed by statute, and then the actual support provided in each location. The local financial support amounts are shown in mill rate equivalencies.

District FY2023 information	Anchorage	Fairbanks	Juneau	Kenai	Kodiak	Mat-Su
Required Local Effort	112,606,410	33,688,581	16,236,967	28,926,183	4,952,954	36,177,500
Allowable Excess	<u>104,482,399</u>	<u>34,387,368</u>	<u>12,254,314</u>	<u>24,601,273</u>	<u>7,845,754</u>	<u>49,943,472</u>
Total Allowable Local	217,088,809	68,075,949	28,491,281	53,527,456	12,798,708	86,120,972
FY2023 Budgeted Local *	212,394,716	52,095,400	28,491,200	52,564,284	11,955,244	68,929,199
Amount under State Cap	4,694,093	15,980,549	81	963,172	843,464	17,191,773
Percent of Cap Support	97.84%	76.53%	100.00%	98.20%	93.41%	80.04%

Source Document: Alaska Department of Education and Early Development

* Cannot exceed the total allowable local

The Kenai Peninsula Borough (KPB) is one of seven Second-Class Boroughs within the state of Alaska. As such, it is required to assess and collect property, sales and use taxes that are approved and levied within its boundaries. However, property tax and sales tax are not mandated and municipalities are allowed to issue exemptions from taxes on real and personal property. One key element in the calculation of state aid to schools within a municipality is the "Full Value Determination (FVD)" of taxable real and personal property within the municipality's boundaries, regardless of any optional exemption that may have been enacted by local ordinance.

Alaska Statute 14.17.410 establishes the "basic need" dollar amount for a school district according to the Public School Foundation Program. The local municipality is required to make a "local contribution" towards the amount of basic need. The local contribution is defined as at least the equivalent of a 2.65 mill tax levy on the full and true value of the taxable real and personal property within the district; and not to exceed 45% of the district's basic need for the preceeding fiscal year. The local contribution was adjusted in FY13 from 4 mills to 2.65 mills, which shifted a larger portion of funding to the state.

In addition to the required local contribution, there is a maximum allowable amount of local contribution. The maximum is also known as "the cap" and the borough contribution may not exceed this amount. To calculate this, use the required local contribution plus 23% of basic need **OR** a 2-mill equivalent of the full and true value of the taxable real and personal property within the district, whichever is *greater*.

Currently, the KPB levies personal and real property tax and sales tax. The sales tax rate is 3%, but sales tax is not levied on nonprepared food items from September 1 through May 31.

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

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Budget	FY25 Estimate	FY26 Estimate	FY27 Estimate
Governmental Fund Revenues								
General Fund Revenues	\$ 146,618,608	\$ 137,853,444	\$ 135,260,138	\$ 138,279,075	\$ 137,935,408	\$ 137,935,408	\$ 137,935,408	\$ 137,935,408
Food Service Fund Revenues	3,060,187	2,811,850	4,996,106	3,429,904	3,554,950	3,554,950	3,554,950	3,554,950
Student Transportation Fund Revenues	7,801,442	6,078,294	7,206,772	7,385,941	7,492,521	7,492,521	7,492,521	7,492,521
Governmental Fund Revenues	<u>\$ 157,480,237</u>	<u>\$ 146,743,588</u>	<u>\$ 147,463,016</u>	<u>\$ 149,094,920</u>	<u>\$ 148,982,879</u>	<u>\$ 148,982,879</u>	<u>\$ 148,982,879</u>	<u>\$ 148,982,879</u>
Governmental Fund Expenditures								
General Fund Expenditures	\$ 142,248,037	\$ 141,182,474	\$ 135,012,486	\$ 141,146,012	\$ 137,240,408	\$ 139,985,216	\$ 142,784,920	\$ 145,640,619
Food Service Fund Expenditures	3,913,508	3,325,545	3,748,944	3,986,102	4,075,333	4,075,333	4,075,333	4,075,333
Student Transportation Fund Expenditures	7,985,095	6,435,934	8,277,034	7,935,941	8,042,521	8,042,521	8,042,521	8,042,521
Total Governmental Fund Expenditures	<u>\$ 154,146,640</u>	<u>\$ 150,943,953</u>	<u>\$ 147,038,464</u>	<u>\$ 153,068,055</u>	<u>\$ 149,358,262</u>	<u>\$ 152,103,070</u>	<u>\$ 154,902,774</u>	<u>\$ 157,758,473</u>
General Fund Revenues Over (Under) Expenditures	4,370,571	(3,329,030)	247,652	(2,866,937)	695,000	(2,049,808)	(4,849,512)	(7,705,211)
Transfers Out	(864,420)	(695,000)	(695,000)	(695,000)	(695,000)	(695,000)	(695,000)	(695,000)
Net Change in Fund Balance	<u>3,506,151</u>	<u>(4,024,030)</u>	<u>(447,348)</u>	<u>(3,561,937)</u>	<u>0</u>	<u>(2,744,808)</u>	<u>(5,544,512)</u>	<u>(8,400,211)</u>
General Fund Balance, Beginning of Year	16,341,780	19,847,931	15,823,901	15,376,553	11,814,616	11,814,616	9,069,808	3,525,296
General Fund Balance, End of Year	<u>\$ 19,847,931</u>	<u>\$ 15,823,901</u>	<u>\$ 15,376,553</u>	<u>\$ 11,814,616</u>	<u>\$ 11,814,616</u>	<u>\$ 9,069,808</u>	<u>\$ 3,525,296</u>	<u>\$ (4,874,915)</u>
Special Revenue Fund Revenues Over (Under) Expenditures	(1,036,974)	(871,335)	176,900	(1,106,198)	(1,070,383)	(1,070,383)	(1,070,383)	(1,070,383)
Transfers in	864,420	695,000	695,000	550,000	550,000	550,000	550,000	550,000
Net Change in Fund Balance	<u>(172,554)</u>	<u>(176,335)</u>	<u>871,900</u>	<u>(556,198)</u>	<u>(520,383)</u>	<u>(520,383)</u>	<u>(520,383)</u>	<u>(520,383)</u>
Special Revenue Fund Balance, Beginning of Year	2,460,498	2,287,944	2,111,609	2,983,509	2,427,311	1,906,928	1,386,545	866,162
Special Revenue Fund Balance, End of Year	<u>\$ 2,287,944</u>	<u>\$ 2,111,609</u>	<u>\$ 2,983,509</u>	<u>\$ 2,427,311</u>	<u>\$ 1,906,928</u>	<u>\$ 1,386,545</u>	<u>\$ 866,162</u>	<u>\$ 345,779</u>
Total Governmental Fund Balance, Beginning of Year	18,802,278	22,135,875	17,935,510	18,360,062	14,241,927	13,721,544	10,456,353	4,391,458
Total Governmental Fund Balance, End of Year	<u>\$ 22,135,875</u>	<u>\$ 17,935,510</u>	<u>\$ 18,360,062</u>	<u>\$ 14,241,927</u>	<u>\$ 13,721,544</u>	<u>\$ 10,456,353</u>	<u>\$ 4,391,458</u>	<u>\$ (4,529,136)</u>

Assumptions:

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

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

	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Budget	FY25 Projected	FY26 Projected	FY27 Projected
Twenty Day Enrollment	8,535.05	7,755.91	8,298.47	8,369.59	8,450.00	8,439.00	8,387.00	8,324.00
Base Student Allocation Per Pupil (AS 14.17.470)	\$5,930	\$5,930	\$5,930	\$5,930	\$5,960	\$5,960	\$5,960	\$5,960
Enrollment in <u>adjusted</u> ADM	17,804.41	17,959.89	17,433.23	17,345.79	17,225.13	17,719.04	17,719.04	17,719.04
BASIC NEED	\$105,580,151	\$104,351,100	\$103,379,054	\$102,860,535	\$102,661,775	\$105,605,478	\$105,605,478	\$105,605,478
Kenai Peninsula Borough Assessed Value (State Full and True Value)	\$10,686,886,404	\$10,690,439,310	\$11,247,287,861	\$10,915,540,863	\$11,727,364,956	\$11,727,364,956	\$11,727,364,956	\$11,727,364,956
Minimum Required Local Contr (2.65 mills * Assessed Value)	\$28,320,249	\$28,329,664	\$29,805,313	\$28,926,183	\$31,077,517	\$31,077,517	\$31,077,517	\$31,077,517
Impact Aid	-	-	-	-	-	-	-	-
State Funding Share (Basic Need - Local Required Contribution - Impact Aid)	\$77,259,902	\$76,021,436	\$73,573,741	\$73,934,352	\$71,584,258	\$74,527,961	\$74,527,961	\$74,527,961
Maximum Allowable Local Contribution (Minimum Contr + 23% of Basic Need)	\$51,716,191	\$52,395,174	\$53,646,650	\$53,448,607	\$54,753,114	\$54,753,114	\$54,753,114	\$54,753,114

Revenues

Local Contribution	\$ 52,489,253	\$ 47,888,909	\$ 48,000,000	\$ 52,564,284	\$ 54,753,114	\$ 54,753,114	\$ 54,753,114	\$ 54,753,114
Other Local Revenue	228,456	219,326	271,651	180,000	180,000	180,000	180,000	180,000
E-Rate	648,931	485,143	596,219	700,000	700,000	700,000	700,000	700,000
Interest	1,203,960	78,281	(755,921)	300,000	300,000	300,000	300,000	300,000
State Contribution (Foundation Funding)	80,879,179	78,164,948	73,573,326	73,933,936	71,584,258	74,527,961	74,527,961	74,527,961
State Contribution (Supplemental Funding)	-	-	29,652	3,844,884	5,856,544	-	-	-
Quality Schools/Learning Opportunity Grants	286,749	281,762	279,348	277,949	275,602	275,602	275,602	275,602
On Behalf TRS Relief Payment	9,174,109	8,773,802	9,329,203	5,963,728	6,490,123	6,490,123	6,490,123	6,490,123
On Behalf PERS Relief Payment	1,561,023	1,961,273	1,936,660	514,294	642,776	642,776	642,776	642,776
Federal Contribution	146,948	-	-	-	-	-	-	-
Federal-Through the State and other local intermediaries	-	-	2,000,000	-	-	-	-	-
	\$ 146,618,608	\$ 137,853,444	\$ 135,260,138	\$ 138,279,075	\$ 140,782,417	\$ 137,869,576	\$ 137,869,576	\$ 137,869,576

Expenditures

Instruction	\$ 63,157,217	\$ 63,058,953	\$ 58,194,099	\$ 61,832,282	\$ 55,894,314	\$ 57,012,200	\$ 58,152,444	\$ 59,315,493
Special Education - Instruction	21,164,305	21,685,009	21,211,388	21,149,106	23,491,370	23,961,197	24,440,421	24,929,230
Special Education Support Services - Student	6,110,763	6,181,743	6,444,932	6,167,627	5,700,086	5,814,088	5,930,369	6,048,977
Support Services - Student	4,801,293	4,552,799	3,423,674	4,079,964	4,895,788	4,993,704	5,093,578	5,195,449
Support Services - Instruction	3,634,751	3,508,325	2,559,175	2,663,977	3,427,143	3,495,686	3,565,600	3,636,912
School Administration	6,675,931	6,550,269	6,814,746	6,584,288	6,769,222	6,904,606	7,042,699	7,183,553
School Administration Support Services	5,156,499	5,178,368	5,291,429	5,937,501	5,661,448	5,774,677	5,890,170	6,007,974
District Administration	1,277,546	1,456,814	1,679,248	1,230,537	1,198,076	1,222,038	1,246,478	1,271,408
District Administration Support Services	6,928,112	6,447,526	5,964,530	6,888,089	7,465,090	7,614,392	7,766,680	7,922,013
Operation and Maintenance of Plant	21,746,782	21,001,746	21,750,919	22,088,181	23,841,348	24,318,175	24,804,538	25,300,629
Student Activities	1,594,838	1,560,921	1,678,346	1,794,460	1,805,349	1,841,456	1,878,285	1,915,851
Transfers to Other Funds	864,420	695,000	695,000	695,000	695,000	708,900	723,078	737,540
	\$ 143,112,457	\$ 141,877,473	\$ 135,707,486	\$ 141,111,012	\$ 140,844,234	\$ 143,661,119	\$ 146,534,341	\$ 149,465,028

Revenues Over (Under) Expenditures	3,506,151	(4,024,029)	(447,348)	(2,831,937)	(61,817)	(5,791,543)	(8,664,765)	(11,595,452)
Fund Balance, Beginning of Year	16,341,779	19,847,930	15,823,901	15,376,553	12,544,616	12,482,799	6,691,256	(1,973,509)
Fund Balance, End of Year	19,847,930	15,823,901	15,376,553	12,544,616	12,482,799	6,691,256	(1,973,509)	(13,568,961)

Assumptions:

- FY25, FY26 and FY27 based on no change in assessed valuation or other revenues (except due to enrollment for state funding)
- FY25, FY26 and FY27 expenditures based on 2% increase each year

**Kenai Peninsula Borough School District
Funding Information - Historical & Estimated Data**

			FY20 Actual	FY21 Actual	FY22 Actual	FY23 Budget	FY24 Budget	FY25 Estimate*	FY26 Estimate*	FY27 Estimate*
State Funding										
Step #1	Twenty (20) Day Enrollment For All School Buildings		8,535.04	7,755.91	8,298.47	8,369.56	8,450.00	8,439.00	8,387.00	8,324.00
Step #2	Total ADM All Schools - After Size Factor Adjustment	AS 14.17.450	9,924.98	10,221.15	9,606.92	9,594.35	9,598.43	9,860.66	9,860.66	9,860.66
Step #3	District Cost Factor	AS 14.17.460	1.171	1.171	1.171	1.171	1.171	1.171	1.171	1.171
	Total After Adjustment for District Cost Factor		11,622.15	11,968.97	11,249.70	11,234.98	11,239.76	11,546.83	11,546.83	11,546.83
Step #4	Special Needs Factor	AS 17.17.420 1	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
	Total After Adjustment for Special Needs Factor		13,946.58	14,362.75	13,499.63	13,481.97	13,487.71	13,856.20	13,856.20	13,856.20
Step #4.5	High School Vocational Education Factor (SB 84 changes for FY12 and beyond)		1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015
	Total After Adjustment for High School Voc Ed Factor		14,155.78	14,578.19	13,702.13	13,684.20	13,690.03	14,064.04	14,064.04	14,064.04
Step #5	Special Education Intensive Services Factor	AS 17.17.420	2,912	2,704	2,678	2,704	2,600	2,925	2,925	2,925
	Total After Adjustment for Special Education Intensive Services		17,067.78	17,282.19	16,380.13	16,388.20	16,290.03	16,989.04	16,989.04	16,989.04
Step #6	Correspondence (Correspondence ADM * .90)	AS 14.17.430 #	736.64	677.70	1,053.10	957.58	935.10	730.00	730.00	730.00
	Total District Adjusted ADM		17,804.42	17,959.89	17,433.23	17,345.78	17,225.13	17,719.04	17,719.04	17,719.04
Step #7	Base Student Allocation Value	AS 14.17.470	\$ 5,930	\$ 5,930	\$ 5,930	\$ 5,930	\$ 5,960	\$ 5,960	\$ 5,960	\$ 5,960
Step #8	Basic Need		105,580,214	104,351,100	103,379,039	102,860,488	102,661,775	105,605,478	105,605,478	105,605,478
Step #9	Less Required Local Effort	AS 14.17.410 (b)(2)	27,503,126	28,329,664	29,805,313	28,926,183	31,077,517	28,906,133	28,906,133	28,906,133
Step #10	Regular State Aid		78,077,088	76,021,436	73,573,726	73,934,305	71,584,258	76,699,345	76,699,345	76,699,345
Step #10.5	Additional One-Time Funding		1,389,955	-	-	3,844,884	5,856,544	-	-	-
	Total State Contribution		79,467,043	76,021,436	73,573,726	77,779,189	77,440,802	76,699,345	76,699,345	76,699,345
	State Increase (decrease) From Prior Year		\$ 79,467,043	\$ (3,445,607)	\$ (2,447,710)	\$ 4,205,463	\$ (338,388)	\$ (741,456)	\$ -	\$ -
Local Contribution										
Step #1	State of Alaska Full And True Value Used	AS 14.17.510	\$ 10,378,538,220	\$ 10,690,439,310	\$ 11,247,287,861	\$ 10,915,540,863	\$ 11,727,364,956	\$ 11,727,364,956	\$ 11,727,364,956	\$ 11,727,364,956
Step #2	Required Local Contribution	AS 14.17. 410.(b)(2)	27,503,126	28,329,664	29,805,313	28,926,183	31,077,517	28,906,133	28,906,133	28,906,133
Step #3	Additional Allowable Contribution	AS 14.17. 410.(c)(2)	24,213,065	24,065,510	23,841,337	24,601,273	23,675,597	23,657,780	23,657,780	23,657,780
Step #4	Local Cap Calculation		51,716,191	52,395,174	53,646,650	53,527,456	54,753,114	52,563,913	52,563,913	52,563,913
	Local Increase From Prior Year (assuming funding to maximum allowed)		\$ 10,569,246	\$ 678,983	\$ 1,251,476	\$ (119,194)	\$ 1,225,658	\$ (2,189,201)	\$ -	\$ -
	Actual Funding from Local Effort		\$ 52,489,253	\$ 50,000,000	\$ 48,000,000	\$ 52,564,284	\$ 54,753,114	\$ 54,753,114	\$ 54,753,114	\$ 54,753,114
	Difference Between Local Effort Allowed and Local Contribution		\$ 773,062	\$ (2,395,174)	\$ (5,646,650)	\$ (963,172)	\$ -	\$ 2,189,201	\$ 2,189,201	\$ 2,189,201

Assumptions:
- FY25, FY26 and FY27 based on no change in assessed valuation, other revenues or state funding formula

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Collected in the Fiscal Year of the Levy			Collections in Subsequent Years	Total Collections to Date	
	Total Tax Levy for Fiscal Year	Amount	Percentage of Levy		Amount	Percentage of Levy
2012-13	30,823,497	30,382,636	98.570%	432,510	30,815,146	99.973%
2013-14	31,750,392	31,332,596	98.684%	408,584	31,741,180	99.971%
2014-15	31,685,014	31,142,025	98.286%	533,148	31,675,173	99.969%
2015-16	33,108,951	32,410,590	97.891%	687,592	33,098,182	99.967%
2016-17	35,591,917	35,157,568	98.780%	418,511	35,576,079	99.956%
2017-18	37,068,282	36,645,827	98.860%	400,072	37,045,899	99.940%
2018-19	38,941,185	38,535,145	98.957%	365,278	38,900,423	99.895%
2019-20	40,079,402	39,607,678	98.823%	309,659	39,917,337	99.596%
2020-21	40,380,465	39,981,984	99.013%	325,592	40,307,576	99.819%
2021-22	40,286,872	39,858,410	98.936%	-	39,858,410	98.936%

This information was obtained from the Kenai Peninsula Borough.
2022-23 information not available at time of publication

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Property Tax Rates and Tax Levies - Direct and Overlapping Governments Last Ten Fiscal Years (Unaudited)

Fiscal Year	Overlapping Rates						
	Borough	City of Homer	City of Kachemak*	City of Kenai	City of Seldovia	City of Seward	City of Soldotna
	Operating	Operating	Operating	Operating	Operating	Operating	Operating
2012-13	4.50	4.50	1.00	3.85	4.60	3.12	.65
2013-14	4.50	4.50	1.00	4.35	4.60	3.12	.50
2014-15	4.50	4.50	1.00	4.35	4.60	3.12	.50
2015-16	4.50	4.50	1.00	4.35	4.60	3.12	.50
2016-17	4.50	4.50	1.00	4.35	7.50	3.12	.50
2017-18	4.50	4.50	1.00	4.35	7.50	3.12	.50
2018-19	4.70	4.50	1.00	4.35	7.50	3.84	.50
2019-20	4.70	4.50	1.00	4.35	7.50	3.84	.50
2020-21	4.70	4.50	2.00	4.35	7.50	3.84	.50
2021-22	4.70	4.50	2.00	4.35	7.50	3.84	.50

This information was obtained from the Kenai Peninsula Borough.

* Real Property Tax

One mill of tax is equal to \$1.00 for every \$1,000 of assessed valuation of property.

For example, the 4.50 mill rate on a \$200,000 home with no exemptions would mean \$900 tax for the homeowner.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Assessed Value and Estimated Actual Value of Taxable Property Last Ten Fiscal Years (in thousands of dollars)

Fiscal Year	Assessed Values			Tax Exempt Values		Total Taxable Assessed Value	Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
	Real Property	Oil Related	Personal Property	Real Property	Personal Property			
2012-13	6,172,547	810,065	286,399	520,490	32,511	6,716,010	4.50	92.39%
2013-14	6,202,494	989,766	294,407	492,565	31,906	6,960,196	4.50	92.99%
2014-15	6,330,106	1,142,158	324,853	826,802	32,999	6,937,316	4.50	88.97%
2015-16	6,625,363	1,224,525	339,478	876,982	33,986	7,278,398	4.50	88.83%
2016-17	6,915,818	1,467,353	368,985	902,055	34,392	7,815,709	4.50	89.30%
2017-18	7,315,913	1,468,600	361,549	971,773	33,844	8,140,448	4.50	89.00%
2018-19	7,355,511	1,518,606	358,789	1,008,085	34,792	8,190,029	4.70	88.70%
2019-20	7,606,558	1,563,998	353,177	1,055,143	34,914	8,433,676	4.70	88.55%
2020-21	7,762,088	1,493,429	358,947	1,094,461	35,444	8,484,559	4.70	88.25%
2021-22	7,840,659	1,421,416	361,131	1,120,268	34,829	8,468,109	4.70	88.00%

This information was obtained from the Kenai Peninsula Borough.
The Borough maintains taxing authority; the School District has no taxation authority.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Ratio of Net Area Wide General Bonded Debt To Assessed Value and Net Bonded Debt Per Capita and Student Capita Last Ten Fiscal Years (Unaudited)

Fiscal Year	Population*	Student Population	Assessed Value	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita	Net Bonded Debt Per Student Capita
2012-13	56,756	8,886	6,716,010,000	29,905,000 **	0.45%	527	3,365
2013-14	56,862	8,756	6,960,196,000	47,995,000 **	0.69%	844	5,481
2014-15	57,147	8,826	6,937,316,000	44,505,000 **	0.64%	779	5,042
2015-16	57,763	8,788	7,278,398,000	44,325,000 **	0.61%	767	5,044
2016-17	58,060	8,785	7,815,709,000	46,935,000 **	0.60%	808	5,343
2017-18	58,060	8,712	8,140,448,000	43,495,000 **	0.53%	749	4,993
2018-19	58,471	8,680	8,190,029,000	39,920,000 **	0.49%	683	4,599
2019-20	58,708	8,535	8,433,676,000	39,585,425 **	0.47%	674	4,638
2020-21	58,934	7,756	8,484,559,000	36,284,450 **	0.43%	616	4,678
2021-22	58,957	8,298	8,468,109,000	31,572,949 **	0.37%	536	3,805

* Population figures from State of Alaska, Department of Community and Economic Development.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2022 - 2023 Budget

General Obligation Bonds

Issued School Bonds: School bonds were issued for the construction of public schools in the Borough. Bonds are paid from the General Fund through the levy of property taxes, plus funding from the State of Alaska, which reimburses the Borough for up to 70% of debt service expenditures for school bonds approved by the voters after June 30, 1983.

The October 2010 election authorized the issuance of general obligation bonds in the amount of \$16,685,000 for roof repairs to various schools.

The October 2013 election authorized the issuance of general obligation bonds in the amount of \$20,860,000 for roof repairs to various schools and Homer high school field project.

The October 2022 election authorized the issuance of general obligation bonds in the amount of \$30,000,000 for planning, designing, site preparations, construction, acquiring, renovating, installing, and equipping educational capital improvement projects.

A summary of changes in general obligation bonds is as follows:

	Beginning Balance July 1, 2022	Additions	Reductions	Ending Balance June 30, 2022	Due Within One Year
Areawide School Bonds	<u>\$ 24,640,000</u>	<u>\$ 30,000,000</u>	<u>\$ 2,795,000</u>	<u>\$ 51,845,000</u>	<u>\$ 2,875,000</u>

A summary of bonds payable at June 30, 2021, is as follows:

	Date of Issue	Issued	Interest Rate	Maturity Dates	Annual Installments	Outstanding June 30, 2023
School Bonds	12/09/10	16,865,000	5.00	2011-2031	\$1,040,125 to \$1,058,875	6,930,000
	11/13/14	20,860,000	.443 - 5.00	2014-2034	\$509,402 to \$1,509,326	14,915,000
	02/15/23	<u>30,000,000</u>	5.00	2023-2043	\$441,667 to \$2,374,875	<u>30,000,000</u>
Total School Bonds		<u>\$ 67,725,000</u>				<u>\$ 51,845,000</u>

A summary of school debt service requirement to maturity:

	Fiscal Year	Principal	Interest	Total
School Bonds	2023-24	2,875,000	2,074,652	4,949,652
	2024-25	2,985,000	1,961,951	4,946,951
	2025-26	3,085,000	1,863,327	4,948,327
	2026-27	3,185,000	2,198,750	5,383,750
	2027-28	4,190,000	3,120,516	7,310,516
	Out Years	<u>56,925,000</u>	<u>26,573,001</u>	<u>83,498,001</u>
Total School Bonds		<u>\$ 73,245,000</u>	<u>\$ 37,792,197</u>	<u>\$ 111,037,197</u>

This information was obtained from the Kenai Peninsula Borough. The Borough maintains taxing authority; the School District has no independent authority to bond.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget**

**Average Daily Membership as Compared to Assessed Valuation
Showing Assessed Valuation Support Per Student
Last Ten Fiscal Years**

Fiscal Year	Average Daily Membership Grades K-12	Percentage Average Daily Increase (Decrease) Over Previous Year	Assessed Valuation	Assessed Valuation Percentage Increase (Decrease) Over Previous Year	Assessed Valuation Support Per Student Capita
2012-13	8,892	-0.87%	6,716,010,000	1.25%	755,282
2013-14	8,761	-1.48%	6,960,196,000	3.64%	794,496
2014-15	8,828	0.77%	6,937,316,000	-0.33%	785,843
2015-16	8,788	-0.46%	7,278,398,000	4.92%	828,258
2016-17	8,785	-0.03%	7,815,709,000	7.38%	889,682
2017-18	8,712	-0.83%	8,140,448,000	4.15%	934,395
2018-19	8,680	-0.37%	8,190,029,000	0.61%	943,552
2019-20	8,535	-1.67%	8,418,102,000	2.78%	986,304
2020-21	7,756	-9.13%	8,484,559,000	0.79%	1,093,935
2021-22	8,298	6.99%	8,468,109,000	-0.19%	1,020,500

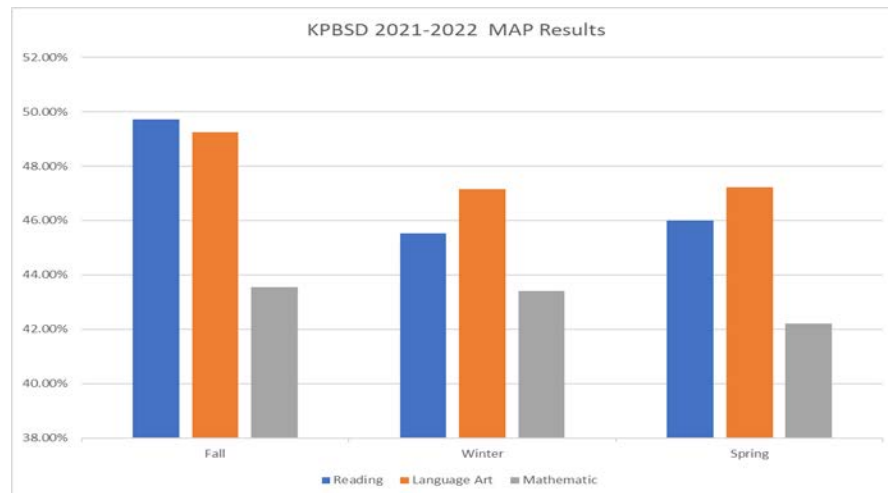
This information was obtained from the Kenai Peninsula Borough.
The Borough maintains taxing authority; the School District has no taxation authority or independent authority to bond.
2022-23 information not available at time of publication

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget**

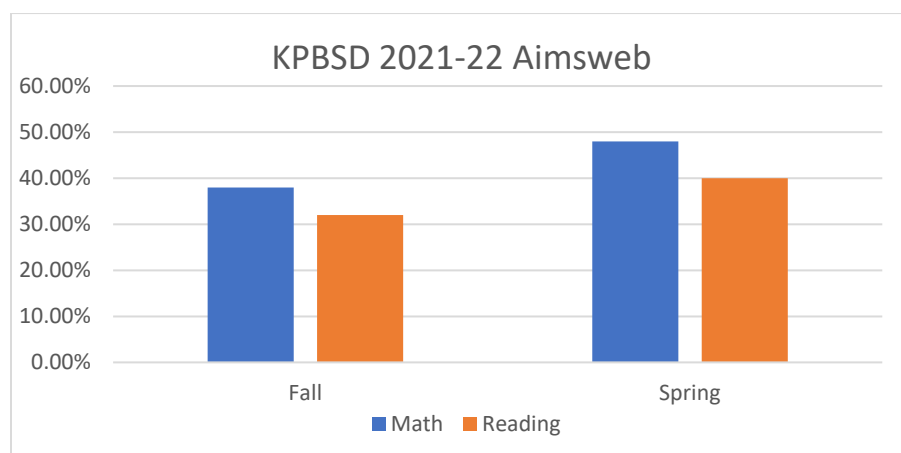
**Average Pupil/Teacher Ratio
Last Ten Fiscal Years**

Fiscal Year	Professional Teaching Staff	Average Daily Membership Grades K-12	Ratio of Pupils to Teaching Staff
2013-14	692.05	8,761	12.66
2014-15	684.16	8,828	12.90
2015-16	683.54	8,788	12.86
2016-17	670.50	8,785	13.10
2017-18	663.90	8,712	13.12
2018-19	652.60	8,680	13.30
2019-20	642.51	8,535	13.28
2020-21	642.65	7,756	12.07
2021-22	660.30	8,298	12.57
2022-23	642.05	8,370	13.04

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



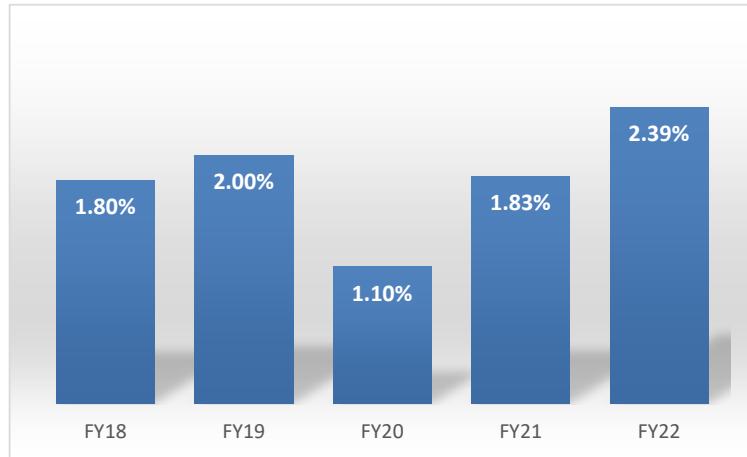
Aimsweb is a series of curriculum-based measurements (CBM), used for universal screening three times a year and progress monitoring when needed in grades K-5. This form of brief assessment measures overall performance of key foundational skills at each grade level to provide an accurate prediction of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



KENAI PENINSULA BOROUGH SCHOOL DISTRICT
Drop Out Rates and Graduation Rates
District-Wide Performance
Last Five Years

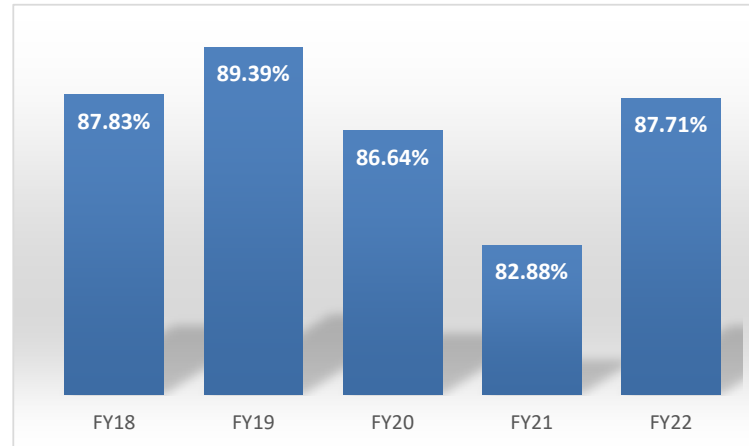
Drop Out Rates

FY18	FY19	FY20	FY21	FY22
1.80%	2.00%	1.10%	1.83%	2.39%



Graduation Rates

FY18	FY19	FY20	FY21	FY22
87.83%	89.39%	86.64%	82.88%	87.71%



Drop Out Rates are determined by students in grades 7 - 12 who leave school in a given year and don't re-enroll within the State in the same year. The FY22 Drop Out and Graduation Rates were not available at time of reporting. Graduation Rates are calculated on students who enter 9th grade and graduate within 4 years.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
Free and Reduced Lunches

Last Five Years

	<u>Paid Lunches</u>	<u>%</u>	<u>Free Lunches</u>	<u>%</u>	<u>Reduced Lunches</u>	<u>%</u>	<u>Total Lunches</u>
2018-19	167,933	34.44%	261,850	53.69%	57,884	11.87%	487,667
2019-20	131,627	31.42%	241,455	57.65%	45,781	10.93%	418,863
2020-21	0	0.00%	300,641	100.00%	0	0.00%	300,641
2021-22	0	0.00%	538,343	100.00%	0	0.00%	538,343
2022--23	166,722	38.35%	227,187	52.26%	40,855	9.40%	434,764

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2023 - 2024 Budget
General Fund - Staffing in FTE's

Loc	School or Department	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	Current FY23 Budget	Projected FY24 Budget	Change FY24 Current To FY23
65	Aurora Borealis Charter School	18.73	18.92	18.97	18.96	18.90	19.23	19.33	19.33	-
31	Chapman Elementary School	13.45	13.99	15.36	15.54	16.82	17.51	16.64	17.64	1.00
80	Connections/Alternative Programs	17.75	24.75	24.92	24.35	29.97	35.95	24.95	23.45	(1.50)
32	Cooper Landing School	3.50	3.40	3.40	3.40	3.41	3.54	3.36	3.46	0.10
68	Fireweed Academy Charter School	11.94	13.75	13.17	14.32	12.74	13.47	13.52	13.51	(0.01)
66	Homer Flex School	6.11	6.10	6.02	6.02	6.02	6.02	6.13	6.13	-
06	Homer High School	45.23	47.70	48.10	44.00	43.20	40.80	36.72	34.23	(2.49)
13	Homer Middle School	24.72	25.14	26.84	24.36	24.26	24.11	22.76	22.26	(0.50)
35	Hope Elementary/High School	3.85	3.50	3.67	5.36	4.74	4.85	4.41	4.51	0.10
56	Kachemak Selo Elementary/High School	8.15	7.84	7.49	8.37	7.31	8.52	6.23	7.23	1.00
63	Kaleidoscope Charter School	28.81	26.67	25.32	26.83	27.03	26.45	29.36	29.36	-
48	K-Beach Elementary School	41.70	40.14	40.97	41.93	42.55	33.04	39.39	41.39	2.00
67	Kenai Alternative School	11.22	11.29	11.11	11.24	10.54	11.47	9.51	9.01	(0.50)
07	Kenai Central High School	50.58	47.84	46.82	49.22	49.50	46.84	44.96	43.96	(1.00)
11	Kenai Middle School	37.20	37.50	37.08	40.36	42.86	39.04	41.03	39.53	(1.50)
15	Marathon	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
47	McNeil Canyon Elementary School	12.91	12.96	12.46	12.01	12.01	12.43	13.34	13.24	(0.10)
37	Moose Pass Elementary School	3.51	3.42	3.38	3.33	3.33	3.23	3.38	3.41	0.03
51	Mountain View Elementary School	52.49	53.14	54.24	52.18	49.93	43.88	50.64	48.74	(1.90)
34	Nanwalek Elementary/High School	12.62	11.74	11.54	11.45	12.45	11.42	11.94	10.94	(1.00)
10	Nikiski Middle/Senior High School	43.44	43.21	44.46	41.36	40.71	34.46	33.00	29.95	(3.05)
52	Nikiski North Star Elementary School	36.53	35.24	33.74	34.25	31.15	26.13	28.55	26.54	(2.01)
38	Nikolaevsk Elementary/High School	8.84	9.84	9.84	8.34	7.34	5.24	4.82	5.07	0.25
02	Ninilchik Elementary/High School	19.12	16.87	16.66	16.26	16.31	13.46	16.21	15.46	(0.75)
33	Paul Banks Elementary School	26.09	28.23	29.20	31.57	28.78	29.06	28.50	27.00	(1.50)
40	Port Graham Elementary/High School	5.18	5.13	5.69	5.91	5.76	5.59	4.38	4.58	0.20
49	Razdolna Elementary/High School	11.32	10.89	11.25	11.53	11.56	11.10	10.47	11.47	1.00
46	Redoubt Elementary School	33.90	36.89	37.44	39.66	39.34	35.02	38.14	36.14	(2.00)
16	River City Academy	8.82	8.94	8.89	7.34	7.30	8.59	7.84	6.52	(1.32)
08	Seward High School	21.43	22.35	22.78	18.54	19.59	15.69	16.75	14.75	(2.00)
14	Seward Middle	16.02	15.75	15.75	14.28	16.22	13.18	12.11	11.69	(0.42)

2023-2024 Budget
General Fund - Staffing in FTE's

Loc	School or Department	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	Current FY23 Budget	Projected FY24 Budget	Change FY24 Current To FY23
12	Skyview Middle School	48.46	46.94	45.74	45.92	43.55	38.61	39.75	37.25	(2.50)
43	Soldotna Elementary School	38.24	33.83	33.68	35.78	35.41	34.23	31.34	30.34	(1.00)
09	Soldotna High School	66.33	63.99	65.09	72.41	71.33	65.33	65.53	64.30	(1.23)
64	Soldotna Montessori Charter School	19.51	20.51	20.49	20.14	20.49	20.40	19.61	19.61	-
17	Soldotna Prep	26.36	25.29	23.81	-	-	-	-	-	-
44	Sterling Elementary School	26.64	26.99	25.02	21.48	21.30	19.60	18.85	18.25	(0.60)
03	Susan B. English School	7.34	7.06	6.14	6.74	6.96	8.57	7.82	7.69	(0.13)
01	Tebughna School	5.51	5.51	5.46	4.16	4.98	4.18	4.99	4.19	(0.80)
45	Tustumena Elementary School	22.05	21.15	21.10	19.52	18.85	18.05	16.95	16.45	(0.50)
53	Voznesenka Elementary/High School	14.84	13.95	13.58	13.88	15.79	16.22	17.31	15.31	(2.00)
50	West Homer Elementary School	34.84	30.80	32.60	33.66	34.11	31.78	25.92	27.36	1.44
42	William H. Seward Elementary School	31.75	30.54	30.47	29.14	27.53	24.46	27.65	25.65	(2.00)
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	1.50	1.50	1.50	1.50	1.50	-
72	Assistant Superintendent Admin Svcs	1.00	2.00	2.00	2.00	2.00	-	-	-	-
73	Assistant Superintendent Instruction	2.00	2.00	2.00	1.00	2.00	2.00	2.00	2.00	-
74	Fiscal Services	9.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	-
75	Planning and Operations	1.50	1.53	1.78	1.78	2.03	2.03	2.09	2.09	-
76	Purchasing and Warehouse	8.75	8.75	7.75	7.75	7.75	8.25	8.50	8.50	-
77	Human Resources	7.00	6.00	6.00	6.50	7.00	7.00	8.00	7.00	(1.00)
78	Information Services	13.00	12.00	12.00	12.50	13.00	13.00	14.00	14.00	-
79	E-Rate	-	-	-	-	-	-	-	-	-
81	Pupil Services Instruction	29.05	26.24	29.57	25.58	28.04	25.97	25.88	23.88	(2.00)
82	Schools & Compliance	-	-	-	2.00	2.15	-	-	-	-
83	Districtwide Instruction	4.50	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-
84	Curriculum	5.25	4.95	5.25	4.00	4.00	-	-	-	-
85	Secondary Education	11.19	4.67	4.77	7.54	2.60	4.65	14.48	13.73	(0.75)
86	Elementary Education	13.76	3.60	4.10	1.45	1.51	4.86	3.75	3.75	-
87	Nursing Services	3.42	3.90	4.44	5.86	5.83	6.73	8.08	8.08	-
88	Communications	-	-	-	1.00	1.00	1.00	1.00	-	(1.00)
96	Unallocated	7.00	1.50	4.50	3.00	1.80	5.00	-	6.00	6.00
TOTALS		<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>976.87</u>	<u>950.93</u>	<u>(25.94)</u>
					1,039.61	1,035.24	982.02	1,052.04	1,034.69	

**Kenai Peninsula Borough School District
2023-2024
Staff - All Funds**

											Budget	
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Support Staff												
C/O Administrators	4.00	5.00	5.00	6.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00
Aides	213.37	207.41	210.80	206.25	216.15	210.91	229.67	205.52	202.31	227.76	293.67	251.43
Secretaries	101.51	103.60	101.49	98.41	93.38	90.94	92.42	89.17	87.43	89.77	89.89	88.16
Custodians	84.88	85.67	85.23	84.78	85.23	75.76	74.89	73.14	72.95	73.70	74.70	73.07
Food Service	45.12	46.40	46.59	44.90	46.11	43.82	44.58	42.63	42.60	42.11	42.83	42.83
Warehouse	7.50	7.50	7.50	8.75	8.75	8.75	7.75	7.75	7.75	8.25	8.50	8.50
Information Services	13.00	13.00	13.00	13.00	13.00	12.00	12.00	12.50	13.00	13.00	14.00	14.00
Other Support	40.33	41.58	40.23	38.61	38.49	38.23	36.97	38.04	38.13	39.41	40.16	40.24
Total Support Staff	509.71	510.16	509.84	500.70	506.11	485.41	503.28	473.75	469.17	498.00	567.75	522.23
Certificated Staff												
C/O Administrators	7.30	7.05	6.60	6.36	6.05	6.05	6.05	6.05	6.20	6.15	9.45	8.70
Principals/Asst Principals	42.61	42.83	40.88	40.63	38.99	38.70	38.30	38.50	37.30	38.30	39.00	36.70
Classroom Teachers	512.45	523.60	513.16	514.89	503.25	494.60	497.61	474.06	474.80	485.80	467.20	451.50
Special Education Teachers	142.95	142.45	143.45	142.55	141.55	139.00	140.55	140.95	142.75	143.75	142.75	142.75
Other Certified Staff	26.50	26.00	27.55	26.10	25.70	24.95	27.65	27.50	25.10	30.75	32.10	32.65
Total Certificated Staff	731.81	741.93	731.64	730.53	715.54	703.30	710.16	687.06	686.15	704.75	690.50	672.30
Total Staff	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	1,258.25	1,194.53

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2023 - 2024 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 *	153	27	-	180	\$ -	\$ -	\$ -	\$ -
31 Chapman	113	36	-	149	8,624	3,331	-	11,955
80 Connections **	431	168	440	1,039	-	-	-	-
32 Cooper Landing	16	2	4	22	1,434	185	444	2,063
68 Fireweed Academy Charter *	114	-	-	114	-	-	-	-
66 Homer Flex	-	-	34	34	-	-	4,152	4,152
06 Homer High	-	-	379	379	-	-	41,580	41,580
13 Homer Middle	-	180	-	180	-	16,654	-	16,654
35 Hope	10	5	7	22	896	520	855	2,271
56 Kachemak Selo	22	4	4	30	1,804	393	462	2,658
63 Kaleidoscope Charter*	240	-	-	240	-	-	-	-
48 K-Beach Elementary	418	-	-	418	31,902	-	-	31,902
67 Kenai Alternative	-	-	65	65	-	-	7,500	7,500
07 Kenai Central	-	-	487	487	-	-	53,429	53,429
11 Kenai Middle	121	282	-	403	9,235	26,091	-	35,325
15 Marathon ***	-	-	10	10	-	-	1,221	1,221
47 McNeil Canyon	142	-	-	142	10,837	-	-	10,837
37 Moose Pass	21	-	-	21	1,882	-	-	1,882
51 Mountain View	373	-	-	373	28,467	-	-	28,467
34 Nanwalek	45	10	19	74	4,163	1,106	2,483	7,752
10 Nikiski Middle/Sr High	38	104	183	325	2,637	9,622	20,077	32,336
52 Nikiski North Star	238	-	-	238	18,164	-	-	18,164
38 Nikolaevsk	15	7	9	31	1,230	627	1,038	2,896
02 Ninilchik	65	20	27	112	4,961	1,850	2,962	9,773
33 Paul Banks	165	-	-	165	12,593	-	-	12,593
40 Port Graham	15	6	8	29	1,388	664	1,045	3,097
49 Razdolna	45	15	28	88	4,034	1,559	3,107	8,700
46 Redoubt Elementary	329	-	-	329	25,109	-	-	25,109
16 River City Academy	-	23	52	75	-	2,128	5,705	7,833
08 Seward High	-	-	155	155	-	-	17,005	17,005
14 Seward Middle	42	71	-	113	3,205	6,569	-	9,774
12 Skyview Middle School	-	355	-	355	-	32,845	-	32,845
43 Soldotna Elementary	245	-	-	245	18,698	-	-	18,698
09 Soldotna High	-	-	742	742	-	-	81,405	81,405
64 Soldotna Montessori Charter *	166	-	-	166	-	-	-	-
44 Sterling Elementary	140	-	-	140	10,685	-	-	10,685
03 Susan B. English	40	6	11	57	3,701	664	1,437	5,802
01 Tebughna	18	3	6	27	1,665	332	784	2,781
45 Tustumena	128	-	-	128	9,769	-	-	9,769
53 Voznesenka	73	17	30	120	5,571	1,573	3,291	10,436
50 West Homer	210	-	-	210	16,027	-	-	16,027
42 William H. Seward Elementary	218	-	-	218	16,638	-	-	16,638
TOTAL	4,409	1,341	2,700	8,450	\$ 255,321	\$ 106,711	\$ 249,983	\$ 612,016

* 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

2023 - 2024 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

2023 - 2024 Copy Allocation

				-4408 Object	
				0.0058 per copy	
Loc #	Name	Projected Enrollment	150 Copies Per Month	Copies Per Year	Budget
65	Aurora Borealis Charter *	180	-	-	-
31	Chapman	149	22,350	268,200	1,556
80	Connections***	1039	31,170	374,040	2,169
32	Cooper Landing	22	3,300	39,600	230
68	Fireweed Academy Charter *	114	-	-	-
66	Homer Flex **	34	5,100	61,200	355
06	Homer High	379	56,850	682,200	3,957
13	Homer Middle	180	27,000	324,000	1,879
35	Hope	22	3,300	39,600	230
56	Kachemak Selo	30	4,500	54,000	313
63	Kaleidoscope Charter*	240	-	-	-
48	K-Beach	418	62,700	752,400	4,364
67	Kenai Alternative **	65	9,750	117,000	679
07	Kenai Central	487	73,050	876,600	5,084
11	Kenai Middle	403	60,450	725,400	4,207
15	Marathon	10	1,500	18,000	104
47	McNeil Canyon	142	21,300	255,600	1,482
37	Moose Pass	21	3,150	37,800	219
51	Mountain View	373	55,950	671,400	3,894
34	Nanwalek	74	11,100	133,200	773
10	Nikiski Middle/Sr	325	48,750	585,000	3,393
52	Nikiski North Star	238	35,700	428,400	2,485
38	Nikolaevsk	31	4,650	55,800	324
02	Ninilchik	112	16,800	201,600	1,169
33	Paul Banks	165	24,750	297,000	1,723
40	Port Graham	29	4,350	52,200	303
49	Razdolna	88	13,200	158,400	919
46	Redoubt	329	49,350	592,200	3,435
16	River City Academy	75	11,250	135,000	783
08	Seward High	155	23,250	279,000	1,618
14	Seward Middle	113	16,950	203,400	1,180
12	Skyview Middle School	355	53,250	639,000	3,706
43	Soldotna Elem	245	36,750	441,000	2,558
09	Soldotna High	742	111,300	1,335,600	7,746
64	Soldotna Montessori Charter *	166	-	-	-
44	Sterling	140	21,000	252,000	1,462
03	Susan B English	57	8,550	102,600	595
01	Tebughna	27	4,050	48,600	282
45	Tustumena	128	19,200	230,400	1,336
53	Voznesenka	120	18,000	216,000	1,253
50	West Homer	210	31,500	378,000	2,192
42	William H. Seward Elementary	218	32,700	392,400	2,276
Total		8,450	1,037,820	12,453,840	72,233

* 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

2023-24 Budget Capital Spending and Major Projects

Developing the capital budgets is an ongoing process with updates annually to the capital improvement projects list. Borough departments and the School District provide input regarding the capital improvement and major maintenance project data compiled the previous year. These submittals result in the deletion of projects completed, addition of new projects, changes in project descriptions and project modifications. The major projects department assists the maintenance department in prioritizing, cost estimating, and project scoping. The projects are listed in order of priority based on input from the school district, borough administration and maintenance personnel. It includes all projects that the Borough expects to complete in the next 5 years.

The proposed FY24 budget includes funding for the following projects:

Area-wide asbestos abatement	\$200,000
Area-wide asphalt, sidewalk, and curb repair	720,000
Area-wide drainage and interior renovations	570,000
Area-wide electrical and lighting upgrades	125,000
Area-wide building envelope upgrade/replacement	50,000
Area-wide flooring replacement upgrades	225,000
Area-wide generator and associated hardware upgrades	150,000
Area-wide HVAC/DDC upgrades and repairs	1,125,000
Area-wide locker upgrades	150,000
Area-wide playground upgrades	75,000
Area-wide pool repairs and upgrades	30,000
Area-wide roof repair/replace	75,000
Area-wide security and safety improvements	250,000
Area-wide water quality improvements	30,000
Vehicles and boom truck	<u>245,000</u>
Total	<u>\$4,020,000</u>

Capital Projects

The Board of Education (BOE) is required to set the district's six-year capital plan priorities per AS 14.08.101. Once the BOE makes the recommendation for the six-year plan, it is approved and sent to the Kenai Peninsula Borough for consideration. Funding for the capital projects is appropriated and accounted for by the Borough. It is neither anticipated nor expected that all projects on the priority list will receive funding and action in the coming fiscal year. The priorities are subdivided by 1) health/safety issues, 2) maintenance issues, and 3) other recognized supplemental needs.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

CODE STRUCTURE:

Fund
xxx

Location
xx

Function
xxxx

Program
xxxx

Object
xxxx

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

For purposes of budget building, the "100 School Operating (General Fund)" is used.

FUND CODES

100	School Operating (General Fund)	260	Title III-A, English Lang. Acquisit.	298	Title I-D, Delinquent
201	State Staff Dev Mini-Grants	263	Governor's Alternative Grant	300	McKinney-Vento Homeless
205	Pupil Transportation	265	Carl Perkins - Basic	350	Title VI – Indian Education
232	Early Literacy	266	Title VI-B	371	Corporate Grants
240	Broadband Assistance	281	Migrant Education	372	Community Theater
255	Food Service	284	Youth in Detention	375	Equipment Fund
260	Title I-A	286	ESSER III	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.				

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	42	William H. Seward Elementary	72	C/O Asst. Supt. Admin. Services
02	Ninilchik Elem/High	43	Soldotna Elementary	73	C/O Asst. Supt.-Instruction
03	Susan B English Elem/Hi	44	Sterling Elementary	74	C/O Fiscal Services
06	Homer High	45	Tustumena Elementary	75	C/O Planning and Operations
07	Kenai Central High	46	Redoubt Elementary	76	C/O Purchasing & Warehouse
08	Seward High	47	McNeil Canyon Elem	77	C/O Human Resources
09	Soldotna High	48	K-Beach Elementary	78	C/O Information Services
10	Nikiski Mid/Sr High	49	Razdolna Elementary	79	E-Rate/Tech Plan
11	Kenai Middle	50	West Homer Elementary	80	Connections
12	Skyview Middle	51	Mt. View Elementary	81	Student Support Services
13	Homer Middle	52	Nikiski North Star Elementary	82	Schools and Compliance
14	Seward Middle	53	Voznesenka Elem/High	83	Districtwide Services
15	Kenai Youth Facility	56	Kachemak Selo	84	Curriculum
16	River City Academy	63	Kaleidoscope Charter	85	Secondary Education
31	Chapman Elem	64	Montessori Charter	86	Elementary Education
32	Cooper Landing Elem	65	Aurora Borealis Charter	87	Nursing Services
33	Paul Banks Elem	66	Homer Flex	88	Communications
34	Nanwalek Elem/High	67	Kenai Alternative High School	89	Community Theater
35	Hope Elem/High	68	Fireweed Academy Charter	90	Student Nutrition Services
37	Moose Pass Elementary	70	C/O Board of Education	96	Unallocated
38	Nikolaevsk Elem/High	71	Superintendent		
40	Port Graham Elem/High				

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

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.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4130 GIFTED/TALENTED INSTRUCTION

Activities dealing with the teaching of pupils who exhibit outstanding intellect, ability or creative talent. Classified under this function would be salaries of gifted talented teachers, teacher aides, substitute employees, employee benefits, teaching supplies, textbooks, classroom equipment, equipment repair, and travel between schools and/or other location for gifted/talented instructional purposes. Objects of expense for testing of gifted/talented and inservice teacher training are classified here.

4140 ALTERNATIVE INSTRUCTION

Activities dealing directly with the teaching of pupils when the primary medium of instruction is written communication between the instructor at one physical location and the pupil at another physical location when the student does not attend a designated school on a regular basis. Classified under this function would be salaries for teachers, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment, equipment repair, and travel to visit correspondence pupils, the cost of courses and postage.

4160 VOCATIONAL EDUCATION INSTRUCTION

Activities dealing with costs of instruction including curricular support of State approved vocational education classes. Classified under this function would be salaries of vocational education classroom teachers, substitutes and teacher aides, employee benefits, teaching supplies, textbooks, instructional equipment, equipment repair costs, and travel between schools and/or other locations for vocational instructional purposes.

4200 SPECIAL EDUCATION INSTRUCTION

Activities dealing with the teaching of handicapped pupils in the classroom or other facility. Under this function would be classified those costs of instruction of the child who deviates from the average or normal child in mental, physical or social characteristics to such an extent that s/he requires a modification of school practices or special education services in order to develop to his/her maximum capacity. Classified under this function are salaries for teacher, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment, equipment repair, and travel between schools and/or other location for special education purposes. Specific inservice teacher training, conferences or workshops for special education teacher's staff development are classified under this function. General instructional inservice involving special education teachers are not classified under this function (Districtwide Inservice). (Note: costs for special education guidance, health services, social work, psychological services, speech pathology services, audiology services, and physical therapy services are recorded in Function 4220.)

4220 SPECIAL EDUCATION SUPPORT SERVICES - STUDENTS

Includes all special education guidance, health services, social work, psychological services, speech pathology services, audiology services, and physical therapy services provided to students as the result of an IEP. The special education director/coordinator is classified under this function. Classified under this function are salaries for teachers, specialists, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment used in the classroom, equipment, equipment repair, and travel between schools and/or other location for special education purposes. Specific inservice teacher training, conferences or workshops for staff development are classified under this function. General instructional inservice is not classified under this function (Districtwide Inservice).

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4320 GUIDANCE SERVICES

Activities designed to help pupils assess and understand their abilities, aptitudes, interests, environmental factors and educational needs; assist pupils in increasing their understanding of educational and career opportunities; and aid pupils in the formulation of realistic goals. Classified under this function are salaries for counselors, aides, substitute employees, employee benefits, teaching supplies, textbooks, equipment, equipment repair, and travel between schools and/or other location. Specific inservice teacher training, conferences or workshops for counseling staff development, is classified under this function. General instructional inservice involving counselors are not classified under this function.

4330 HEALTH SERVICES

Activities which pertain to physical and mental health pupil services which are not direct instruction. Classified under this function are salaries for nurses, substitute employees, employee benefits, nursing supplies, equipment, equipment repair, and travel between schools and/or other location. Specific nurses training, conferences or workshops for nursing staff development are classified under this function. General inservice costs involving nurses are not classified under this function.

4350 SUPPORT SERVICES - INSTRUCTION

Activities which assist instructional staff with the content and process of providing learning experience for students. This includes the cost of non-teaching directors and/or coordinators of instructional programs, librarians and library aides. Classified under this function are salaries for administrators, support staff, substitute employees, employee benefits, supplies, equipment, equipment repair, and travel between schools and/or other location.

4352 LIBRARY SERVICE

Pertains to the cost of organizing and maintaining libraries. Classified under this function would be salaries of librarians, library aides, substitute employees, employee benefits, supplies, books, equipment, equipment repair, and travel between schools and/or other location.

4354 INSERVICE

Pertains to general instruction of teaching staff including teacher training, conferences, workshops, and staff development related expenses including membership in staff development networks. Instruction related inservice substitute salaries, employee benefits, supplies, materials, travel and conference fees are coded to this function.

4400 SCHOOL ADMINISTRATION

Pertains to activities of overall management, direction and leadership of a school. This includes general supervision of the school, evaluation of school staff members, assignment of duties to staff members, and coordination of school instructional activities. Included here are certificated school administration staff including principals and head teachers while not in the classroom teaching. Also included are other corresponding expenditures related to principals, and head teachers. Examples of the types of expenditures to include are certificated salaries, employee benefits, supplies, communication expenditures, travel, dues and fees. General office expense such as copy machines for school administration is recorded in function 450.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4450 SCHOOL ADMINISTRATION SUPPORT

Activities that support function 400 in the overall management of a school. Included are the non certificated school administration staff including secretaries and clerks. Also included are personnel with applicable training who are directly assigned to social work and attendance. The time spent on attendance recording and reporting on a district wide basis is charged to district administration support services, function 550. Secretarial or other general duties should be recorded in their respective functions. Examples of the types of expenditures to include are salaries and employee benefits.

45xx DISTRICT ADMINISTRATION

Activities relating to the broad overall executive and general administration of the school system and the elected body which has been created according to State law.

4511	Board of Education
4512	Office of the Superintendent
4513	Assistant Superintendent
4515	Public Relations
4551	Fiscal Services
4552	Internal Services
4553	Staff Services
4555	Information Services
4556	Assistant Superintendent

Salaries for administrators, support staff, substitute and temporary employees, employee benefits, supplies, equipment, equipment repair, travel, telephone, postage, supplies, and dues are included in these functions.

4600 OPERATION AND MAINTENANCE OF PLANT

Consists of activities involved with keeping buildings open and ready for use. Included under this function are custodial and substitute employee salaries, employee benefits, building rental expenses, utilities, equipment, equipment repair, supplies and the cost of property and vehicle insurance for school facilities and vehicles.

4700 PUPIL ACTIVITY

Used in the School Operating Fund and Pupil Activity Fund for activities relating to student activities (clubs, interscholastic activities, etc.). The director or coordinator of activities and other staff salaries are expensed to this function. Extra duty compensation paid for activity contracts, employee benefits, and travel for all extracurricular activities are included in this category. Band, chorus, swimming and other athletic activities for students and staff or chaperones are compiled here.

4760 PUPIL TRANSPORTATION

Includes costs for transportation of students between home and school and administrative costs for managing the student transportation system. Salaries for coordinators, bus drivers, support staff, substitute and temporary employees, employee benefits, supplies, equipment, equipment repair, travel, telephone, postage, supplies, transportation contracts and dues are included in this function.

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4780 COMMUNITY SERVICES

Community Services are comprised of those activities that are not directly related to providing education for pupils in a public school. Community Services consists of those services provided by the school or school system for purposes relating to the community as a whole or some segment of the community. Salaries for coordinators, substitute and temporary employees, employee benefits, supplies, equipment, equipment repair, travel, telephone, postage, supplies, and dues are included in these functions.

4790 FOOD SERVICES

This function accounts for those non-instructional activities involved with the management and operation of food service programs of the school or school system; the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities, and the delivery of food. This function is not used in the School Operating Fund. Salaries for coordinators, food service staff, support staff, substitute and temporary employees, employee benefits, food and milk, supplies, equipment, equipment repair, travel, telephone, postage, supplies, and dues are included in this function.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

OBJECT CODES – REVENUE ACCOUNT DESCRIPTIONS

<u>CODE STRUCTURE:</u>	<u>Fund</u>	<u>Location</u>	<u>Function</u>	<u>Program</u>	<u>Object</u>
	xxx	xx	xxxx	xxxx	xxxx

OBJECT codes describe the financial activity represented by a specific transaction. Revenue object codes refer to the source and type of specific revenues. Expenditure object codes describe the service or commodity obtained as a result of a specific expenditure. Balance sheet object codes refer to the asset acquired, liability incurred, or balance in a specific fund.

0011 CITY/BOROUGH – DIRECT APPROPRIATIONS

Monies distributed to the school district by direct appropriation from the local city or borough for general school purposes. (Required)

0012 SERVICES PERFORMED BY CITY/BOROUGH

In kind services provided without charge by the local government unit (city or borough) in lieu of a cash appropriation or in addition to such an appropriation. Amounts credited to this account should be supported by appropriate documentation, preferably a billing from the governmental unit (city or borough). Examples of service which may be provided or paid for include: water, electricity, audits and maintenance of plant. (Required)

0020 FOOD SERVICES

Receipts from local food sales not reimbursed by State or Federal agencies. (Required)

0021 TYPE A STUDENT MEAL SALES

Receipts from the sale of Type A lunches to students. (Optional)

0025 OTHER FOOD SALES

Receipts from food service programs which cannot be classified above. (Optional)

0040 OTHER LOCAL REVENUE

All other local revenues which are not classified in any of the required accounts above. Fees collected from students and adults for use of school district operated swimming pools. Monies collected from the rental of school facilities such as the gymnasium. Unrestricted cash donations to the school district for school purposes made by individuals or organizations. Prior year recovery, out-of-state tuition and transportation, community services, proceeds from sale of supplies, equipment rentals and parking fee receipts. In-kind contributions other than from cities and boroughs, such as tribal organizations. (Required)

0041 TUITION FROM STUDENTS

Tuition payments received from students enrolled in any instructional program for which a tuition fee is collected by the district. (Required)

0046 RENTAL

Receipts resulting from the rental of space, equipment, or other district assets. (optional)

0050 REVENUE FROM STATE SOURCES

Object codes 050-099 have been reserved for revenue from State sources. (Required)

0051 FOUNDATION PROGRAM

The basic appropriation of State monies allocated to each school district based on the foundation formula. (Optional)

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

0100 REVENUE FROM FEDERAL SOURCES - DIRECT

Object codes 100-139 have been reserved for revenue from direct Federal sources. Object codes 150-189 have been reserved for Federal revenue received through the Alaska Department of Education. (Required)

0150 FEDERAL ASSISTANCE THROUGH THE STATE OF ALASKA

Each district may develop its own revenue account listing of Federal grant revenue codes 151-189. (Required)

0162 USDA DONATED COMMODITIES AND PAYMENTS IN LIEU OF COMMODITIES

Value of USDA donated commodities received. (Optional)

0210 PUPIL ACTIVITY REVENUE

0211 PUPIL ACTIVITY GATE RECEIPTS

0212 PUPIL ACTIVITY PICTURE RECEIPTS

0214 PUPIL ACTIVITY PARTICIPATION FEES

0215 PUPIL ACTIVITY FUND RAISING REVENUE

0216 PUPIL ACTIVITY FEE

0220 PUPIL ACTIVITY DONATIONS

0230 PROCEEDS FROM SALE OF PROPERTY AND EQUIPMENT (Optional)

0250 TRANSFERS FROM OTHER FUNDS

Money received unconditionally from another fund without expectation of repayment. Such monies are other financing sources of the receiving fund. (Required)

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

OBJECT CODES – EXPENDITURE ACCOUNT DESCRIPTIONS

<u>CODE STRUCTURE:</u>		<u>Fund</u> xxx	<u>Location</u> xx	<u>Function</u> xxxx	<u>Program</u> xxxx	<u>Object</u> xxxx
3110	Superintendent		3293	Long Term Sub - Support	4332	Telephone
3120	Asst. Supt - TRS		3294	Temporary Salaries-Support	4350	In-Kind Utilities
3130	Principal/Asst. Principal		3295	Overtime- Support	4360	Electricity
3140	Director/Coordinator - TRS		3296	Substitute-Certified w/o certificate	4380	Fuel for Heating
3150	Teachers		3297	Officials	4401	Freight Costs
3161	Extra-Duty Compensation		3300	Leave - Support	4402	Purchased Services
3162	Emolument		3511	Health Care Costs	4408	Purchased Services - Copier
3171	Substitute-Certified w/certificate		3512	Life Insurance	4409	Purchased Services - Riso
3172	Tem-Certified w/Certificate		3520	Unemployment Insurance	4410	Rentals
3173	Long Term Sub - Certified		3541	Medicare-Certified	4430	Equip. Repair & Maintenance
3180	Specialists - Certified		3542	FICA Contribution	4501	Supplies
3190	Leave - Certified		3550	Teachers Retirement - TRS	4502	Discretionary Material
3211	Asst. Supt - Classified		3560	Support Retirement - PERS	4503	Software
3212	Director/Coordinator - Classified		4100	Profess/Tech Services	4580	Gas & Oil
3220	Specialists - Nurse		4140	Profess/Tech- Legal	4590	Food
3230	Tutors/Aides		4150	Profess/Tech- Medical	4600	Milk
3240	Support Staff		4201	Travel - Meals	4850	Stipends
3250	Custodians		4202	Travel - Mileage	4901	Other Expenses
3260	Food Service Staff		4203	Travel - Other	4903	Professional Dues
3271	Bus Drivers		4250	Student/Co-Curricular Travel	4904	Physical Exam Reimbursement
3272	Bus Drivers Activity, Co-Curr.		4310	Water & Sewage	4950	Indirect Costs
3291	Substitute-Support		4320	Garbage	5101	Equipment-General
3292	Extra-Duty Compensation-Support		4331	Postage	5102	Equipment-Technology

OBJECT CODES AND DESCRIPTIONS

SALARIES - are amounts paid under the payroll system for those who are in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. Salary and benefit accounts are included in the numbers form 3110-3599. Other expenditures are recorded in the numbers from 4100-5500.

ACCOUNT CODES AND DESCRIPTIONS - PERSONNEL

3110 **SUPERINTENDENT**

A certificated individual who is chief administrator of a school district. Directs and coordinates activities concerned with administration of school system in accordance with Board of Education standards. This object code is used in function 4512 only.

3120 **ASSISTANT SUPERINTENDENT - Certified**

Assists superintendents in districtwide administrative duties. May act as chief administrator of district in superintendent's absence. This object code is used in function 4513 and 4553 only.

3130 **PRINCIPAL/ASSISTANT PRINCIPAL**

Directs and coordinates educational, administrative, and counseling activities of primary or secondary attendance center. Chief administrator of school. May also include that portion of time that a head teacher is delegated administrative duties for a small attendance center. Assistant principal acts as chief administrator in principal's absence.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

3140 DIRECTOR/COORDINATOR - Certified

Individuals who have primary responsibilities in designated areas to plan, develop, analyze, and administer programs to provide educational opportunities for students or districtwide administrative functions. Included in this category are curriculum, special education, vocational, federal program professionals who belong to the Teachers Retirement System (TRS).

3150 TEACHER

A certificated individual who works under a contract, is paid from the teacher salary schedule, and provides direct instruction to students.

3161 EXTRA DUTY COMPENSATION - Certified

A category used to record those expenses for extracurricular duties performed by certificated personnel, such as coaches, sponsors, advisors, etc.

3162 EMOLUMENT

Emolument payments for certified employees for services outside the instructional day.

3171 SUBSTITUTES - Certified with Certificate

Substitute teachers who are required to have a teaching certificate as a condition of their employment.

3172 TEMPORARY - Certified w/Certificate

Temporary teachers who have a teaching certificate.

3173 LONG TERM SUB – Certified

Substitute teachers for employees on long-term leave.

3180 SPECIALISTS - Certified

Certificated individuals in the program areas of special education, gifted and talented, bilingual/bicultural and pupil support who perform services of a specialized nature. Examples in the area of special education are audiologist, physical or occupational therapist, psychologist; in the area of bilingual/bicultural: recognized expert; in the area of pupil support: social workers, attendance officers, counselors, and librarians.

3190 LEAVE – Certified

Leave for certified employees requesting leave cash-outs per the negotiated agreement.

3211 ADMINISTRATOR – Classified

Assistant Superintendents in Districtwide administrative duties. May act as chief administrator of district in superintendent's absence.

3212 DIRECTOR/COORDINATOR - Classified

Individuals who have primary responsibilities in designated areas to plan, develop, analyze, and administer districtwide functions. Included in this category are fiscal, data processing, and etc service individuals that belong to the Public Employees Retirement System (PERS).

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

3220 SPECIALISTS - NURSES

Individuals who perform specialized services that are not certificated; these individuals belong PERS.

3230 AIDES/TUTORS

Instructional personnel, for whom no certificate is required, who assist staff members to perform professional education teaching assignments.

3240 SUPPORT STAFF

Individuals who perform administrative support services including such personnel as secretaries, bookkeepers, data processing clerks, attendance clerks, accounting clerks, technicians, and pool managers.

3250 MAINTENANCE/CUSTODIAL

Individuals who are responsible for keeping the grounds, buildings and equipment in repair or daily upkeep.

3260 FOOD SERVICE STAFF

All individuals working in the food service program including cooks, assistant cooks, cashiers, dishwashers, deliverymen, and managers.

3272 BUS DRIVERS: ACTIVITY and/or CO-CURRICULAR

Personnel who transport students for activities, field trips, and co-curricular activities.

3291 SUBSTITUTES - SUPPORT STAFF

Individuals performing duties in the absence of regular employees for whom a certificate is not required.

3292 EXTRA DUTY COMPENSATION - Support

Individuals who perform extracurricular and are not certificated personnel, such as coaches, sponsors and advisors.

3293 LONG TERM SUB – Support

Substitutes for classified employees on long-term leave.

3294 TEMPORARY SALARIES - SUPPORT

This category is used for support staff who perform duties on a short-term basis.

3295 OVERTIME - SUPPORT

Overtime for support staff is recorded in this account.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

3296 SUBSTITUTES - Certified w/o certificate

Substitute teachers who do not have a teaching certificate.

3297 OFFICIALS

Payments for individuals officiating at district athletic events who are not paid through an official's association.

3300 LEAVE – Support

Leave for classified employees requesting leave cash-outs according to the negotiated agreement.

35xx BENEFITS

Amounts paid by the school system for the benefit of the employee, such as health care coverage, unemployment insurance, life insurance, retirement and physical exam reimbursement.

The fringe benefits for employees are based upon their actual salary and the actual cost of the fringe benefit, as we now know it.

3511 Health Care Costs

	<u>CERTIFIED</u>	<u>FY23</u>	<u>FY24</u>
3512	Life Insurance including Spouse Insurance	.15 %	.15 %
3520	Unemployment Insurance	.15 %	.15 %
3541	Medicaid (certified)	1.45 %	1.45 %
3550	Teachers Retirement System (TRS)	<u>12.56 %</u>	<u>12.56 %</u>
		14.61 %	14.61 %

SUPPORT STAFF

3512	Life Insurance including Spouse Insurance	.15 %	.15 %
3520	Unemployment Insurance	.15 %	.15 %
3542	Social Security	7.65 %	7.65 %
3560	Public Employees Retirement (PERS)	<u>22.00 %</u>	<u>22.00 %</u>
		30.25 %	30.25 %

3190 LEAVE – TRS

Cash in leave according to negotiated agreements.

3300 LEAVE – PERS

Cash in leave according to negotiated agreements.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

OBJECT CODES AND DESCRIPTIONS - NON-PERSONNEL

4100 PROFESSIONAL AND TECHNICAL SERVICES

Use this account for all professional and technical services. Included are the services of architects, engineers, consultants, accountants and the cost of non-payroll services performed by qualified persons directly engaged in providing learning experiences for students or inservice training for instructional staff such as **college class fees for staff development and students**. These are services rendered by personnel not on the payroll of the local education agency. Travel for these individuals included in this object code.

4140 PROFESSIONAL/TECHNICAL SERVICES - LEGAL

Services that by their nature can be performed only by persons with specialized skills and knowledge that are acquired through intensive academic preparation. Included are the services of lawyers.

4150 PROFESSIONAL/TECHNICAL SERVICES - MEDICAL

Services that by their nature can be performed only by persons with specialized skills and knowledge that are acquired through intensive academic preparation. Included are the services of medical doctors and dentists.

4200 TRAVEL

Costs for transportation, meals, hotel and other expenses associated with traveling on business for all school district personnel including public transportation fares or private vehicle reimbursement at the designated rate per mile, subsistence, **lunches for staff meetings and inservice**, and other travel expenses. Included are registration and conference fees. Note: staff accompanying students as chaperones are recorded under student travel.

4250 STUDENT TRAVEL/CO-CURRICULAR TRAVEL

Costs for transportation and related costs of students and staff or other expenses for classroom related and co-curricular travel activities for students and chaperones.

4310 WATER & SEWAGE - for building, including bottled water and water dispensing units

4320 GARBAGE - for building.

4331 POSTAGE

Charge this account with payments for postage stamps, stamped cards and envelopes, deposits for meter postage, postage meter machine rental, and post office box rental.

4332 TELEPHONE

Charge this account with all costs for telephone equipment, local and long distance services, including the original cost of telephone installation and any subsequent rearrangement or alteration necessary to the continued operation of such facilities. Telegrams and fax costs are also charged to this account.

4360 ELECTRICITY - for building.

4380 FUEL - for building

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4401 FREIGHT COSTS

Expenditures for shipping freight to remote schools.

4402 PURCHASED SERVICES

Expenditures for purchased services which include advertising, printing, contracted building repairs, computer software, licenses and software upgrades (software/upgrade/license only, no CD is received), umpires and referees for games (when paid through an association), Internet access charges (telephone line charges will be charged to object code 4332) and DHL charges.

4408 COPY SERVICES

Per copy costs are recorded under this object code.

4410 RENTALS

Expenditures for the lease or rental of land, buildings and equipment for temporary or long-range use. This includes bus and other vehicle rental when operated by District personnel, lease of data processing equipment, lease-purchase arrangements and similar rental agreements. Oxygen, Acetylene, etc cylinder rental charges are recorded under this object code.

4430 EQUIPMENT REPAIR & MAINTENANCE CONTRACTS

Included are repair costs and contracts for maintenance on equipment such as computers, typewriter, copy machines, security systems or Library Service agreements.

4501 SUPPLIES

A supply item is any article or material which meets any one or more of the following conditions: 1) It is consumed in use; 2) it loses its original shape or appearance with use; 3) it is expendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it; 4) it is an inexpensive item whose small unit cost makes it inadvisable to capitalize the item; or 5) it loses its identity through incorporation into a different or more complex unit or substance.

Included are teaching, maintenance, janitorial and office supplies, batteries, tires, instructional media including textbooks, graduation expenses, supplies for staff meetings and inservice, computer keyboards and monitors, computer software and/or software upgrades (where a CD is received), food service point of sale pin pads, and periodicals is included. Gas and oil are also recorded here if not used for food service delivery, pupil transportation, or warehouse delivery.

4502 DISCRETIONAL MATERIAL

That amount negotiated for the purchase and reimbursement of instructional materials to teachers, principals and certain aides/tutors.

4580 GAS & OIL

This expenditure code is used for food service delivery, pupil transportation and warehouse delivery only.

4590 FOOD - For food service fund use only.

4600 MILK - For food service fund use only.

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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.
ACFR	Annual Comprehensive Financial Report
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.

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.
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 for 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