

**KENAI PENINSULA BOROUGH  
SCHOOL DISTRICT**

**2023-24 Preliminary Budget**

**February 6, 2023**



**Soldotna, Alaska  
99669  
[www.kpbsd.k12.ak.us](http://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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# INTRODUCTORY SECTION





ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 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'.

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**David J. Lewis**  
Executive Director

FY24 Enrollment Projection

|                             | Pre-K | K   | 1   | 2   | 3   | 4   | 5   | 6   | 7   | 8   | 9   | 10  | 11  | 12  | FY23<br>Projection | FY23<br>10/21/22 | Difference |
|-----------------------------|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--------------------|------------------|------------|
| Aurora Borealis Charter     | 0     | 24  | 22  | 24  | 24  | 24  | 22  | 13  | 13  | 14  | 0   | 0   | 0   | 0   | 180                | 187              | (7)        |
| Chapman                     | 0     | 11  | 14  | 16  | 15  | 17  | 20  | 20  | 19  | 17  | 0   | 0   | 0   | 0   | 149                | 148              | 1          |
| Connections                 | 0     | 54  | 53  | 67  | 65  | 61  | 63  | 68  | 81  | 87  | 102 | 75  | 122 | 141 | 1039               | 1107             | (68)       |
| Cooper Landing              | 0     | 3   | 5   | 0   | 2   | 3   | 1   | 2   | 0   | 2   | 0   | 1   | 1   | 2   | 22                 | 19               | 3          |
| Fireweed Academy Charter    | 0     | 15  | 16  | 16  | 18  | 18  | 15  | 16  | 0   | 0   | 0   | 0   | 0   | 0   | 114                | 107              | 7          |
| Homer Flex                  | 0     | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 7   | 7   | 10  | 10  | 34                 | 37               | (3)        |
| Homer High                  | 0     | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 103 | 104 | 86  | 86  | 379                | 360              | 19         |
| Homer Middle                | 0     | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 99  | 81  | 0   | 0   | 0   | 0   | 180                | 172              | 8          |
| Hope                        | 0     | 1   | 0   | 1   | 2   | 2   | 0   | 4   | 4   | 1   | 2   | 1   | 2   | 2   | 22                 | 19               | 3          |
| Kachemak Selo               | 0     | 3   | 3   | 3   | 4   | 3   | 2   | 4   | 3   | 1   | 0   | 2   | 0   | 2   | 30                 | 30               | 0          |
| Kaleidoscope Charter        | 0     | 40  | 44  | 44  | 43  | 42  | 27  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 240                | 233              | 7          |
| K-Beach                     | 0     | 56  | 59  | 64  | 59  | 55  | 66  | 59  | 0   | 0   | 0   | 0   | 0   | 0   | 418                | 407              | 11         |
| Kenai Alternative           | 0     | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 1   | 4   | 18  | 42  | 65                 | 51               | 14         |
| Kenai Central High          | 0     | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 134 | 138 | 123 | 92  | 487                | 457              | 30         |
| Kenai Middle                | 0     | 0   | 0   | 0   | 0   | 0   | 0   | 121 | 132 | 150 | 0   | 0   | 0   | 0   | 403                | 411              | (8)        |
| Marathon                    | 0     | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 1   | 3   | 4   | 1   | 1   | 10                 | 9                | 1          |
| McNeil Canyon               | 0     | 18  | 18  | 26  | 18  | 18  | 20  | 24  | 0   | 0   | 0   | 0   | 0   | 0   | 142                | 134              | 8          |
| Moose Pass                  | 0     | 4   | 2   | 3   | 4   | 2   | 4   | 2   | 0   | 0   | 0   | 0   | 0   | 0   | 21                 | 18               | 3          |
| Mountain View               | 0     | 62  | 52  | 71  | 64  | 62  | 62  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 373                | 375              | (2)        |
| Nanwalek                    | 0     | 7   | 7   | 7   | 5   | 4   | 8   | 7   | 6   | 4   | 4   | 4   | 4   | 7   | 74                 | 79               | (5)        |
| Nikiski Middle/Senior       | 0     | 0   | 0   | 0   | 0   | 0   | 0   | 38  | 52  | 52  | 53  | 36  | 42  | 52  | 325                | 316              | 9          |
| Nikiski North Star          | 0     | 40  | 30  | 41  | 40  | 42  | 45  |     | 0   | 0   | 0   | 0   | 0   | 0   | 238                | 231              | 7          |
| Nikolaevsk                  | 0     | 2   | 1   | 4   | 1   | 3   | 3   | 1   | 4   | 3   | 3   | 5   | 0   | 1   | 31                 | 29               | 2          |
| Ninilchik                   | 0     | 8   | 8   | 11  | 12  | 11  | 5   | 10  | 8   | 12  | 11  | 7   | 4   | 5   | 112                | 114              | (2)        |
| Paul Banks                  | 0     | 53  | 54  | 58  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 165                | 167              | (2)        |
| Port Graham                 | 0     | 3   | 1   | 1   | 3   | 2   | 4   | 1   | 3   | 3   | 2   | 3   | 2   | 1   | 29                 | 27               | 2          |
| Razdolna                    | 0     | 10  | 6   | 6   | 7   | 5   | 6   | 5   | 9   | 6   | 8   | 3   | 14  | 3   | 88                 | 80               | 8          |
| Redoubt                     | 0     | 46  | 43  | 52  | 43  | 40  | 45  | 60  | 0   | 0   | 0   | 0   | 0   | 0   | 329                | 343              | (14)       |
| River City Academy          | 0     | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 14  | 9   | 14  | 20  | 11  | 7   | 75                 | 89               | (14)       |
| Seward Elem                 | 0     | 34  | 36  | 34  | 35  | 42  | 37  | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 218                | 226              | (8)        |
| Seward High                 | 0     | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 41  | 41  | 45  | 28  | 155                | 138              | 17         |
| Seward Middle               | 0     | 0   | 0   | 0   | 0   | 0   | 0   | 42  | 28  | 43  | 0   | 0   | 0   | 0   | 113                | 112              | 1          |
| Skyview Middle              | 0     | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 188 | 167 | 0   | 0   | 0   | 0   | 355                | 369              | (14)       |
| Soldotna Elem               | 0     | 30  | 30  | 37  | 34  | 37  | 35  | 42  | 0   | 0   | 0   | 0   | 0   | 0   | 245                | 237              | 8          |
| Soldotna High               | 0     | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 0   | 201 | 196 | 175 | 170 | 742                | 658              | 84         |
| Soldotna Montessori Charter | 0     | 20  | 24  | 24  | 24  | 24  | 25  | 25  | 0   | 0   | 0   | 0   | 0   | 0   | 166                | 165              | 1          |
| Sterling                    | 0     | 20  | 22  | 19  | 18  | 24  | 20  | 17  | 0   | 0   | 0   | 0   | 0   | 0   | 140                | 142              | (2)        |
| Susan B English             | 0     | 7   | 7   | 8   | 6   | 5   | 4   | 3   | 1   | 5   | 5   | 3   | 2   | 1   | 57                 | 54               | 3          |
| Tebughna                    | 0     | 1   | 1   | 3   | 0   | 4   | 4   | 5   | 1   | 2   | 2   | 2   | 1   | 1   | 27                 | 27               | 0          |
| Tustumena                   | 0     | 16  | 17  | 22  | 24  | 14  | 17  | 18  | 0   | 0   | 0   | 0   | 0   | 0   | 128                | 126              | 2          |
| Voznesenka                  | 0     | 14  | 11  | 8   | 14  | 9   | 10  | 7   | 10  | 7   | 7   | 11  | 5   | 7   | 120                | 109              | 11         |
| West Homer                  | 0     | 0   | 0   | 0   | 55  | 46  | 51  | 58  | 0   | 0   | 0   | 0   | 0   | 0   | 210                | 215              | (5)        |
|                             | 0     | 602 | 586 | 670 | 639 | 619 | 621 | 672 | 675 | 667 | 703 | 667 | 668 | 661 | 8,450              | 8,334            | 116        |

# 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

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 12<sup>th</sup> 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 Goals**

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

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

## **District Goals**

2022-2027 KPBSD Strategic Plan

**Mission:** Supporting students in life success.

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

### **Core Values:**

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

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

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

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

### **Priorities:**

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

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

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

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

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

## **District Administration and Management**

### **District Administration 2023 - 24**

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 -24**

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

## **Budget Administration and Management**

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

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

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

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

The 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.

## **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 Annual Comprehensive 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.





# 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.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**2023 - 2024  
All Government Funds - Revenue**

| 2019-20<br>Actual                     | 2020-21<br>Actual     | 2021-22<br>Actual     | Revenue Source                                    | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | Preliminary<br>2023-24<br>Budget | Change                | % of<br>Chg |
|---------------------------------------|-----------------------|-----------------------|---|-------------------------------|------------------------------|----------------------------------|-----------------------|-------------|
| \$ 11,048,424                         | \$ 11,362,732         | \$ 11,462,686         | Borough In-Kind                                   | \$ 12,822,896                 | \$ 12,822,896                | \$ 12,822,896                    | \$ -                  | -           |
| 41,440,829                            | 36,526,177            | 36,537,314            | Borough Appropriation                             | 39,741,388                    | 39,741,388                   | 41,930,218                       | 2,188,830             | 6           |
| 1,203,960                             | 78,281                | (755,921)             | Interest  | 300,000                       | 300,000                      | 300,000                          | -                     | -           |
| 648,931                               | 485,143               | 596,220               | E-Rate  | 700,000                       | 700,000                      | 700,000                          | -                     | -           |
| 26,400                                | 23,400                | 22,800                | Rentals   | 30,000                        | 30,000                       | 30,000                           | -                     | -           |
| 202,056                               | 195,926               | 248,851               | Other Local Revenue                               | 150,000                       | 150,000                      | 150,000                          | -                     | -           |
| <u>54,570,600</u>                     | <u>48,671,659</u>     | <u>48,111,950</u>     | <b>Total Local Revenue</b>                        | <u>53,744,284</u>             | <u>53,744,284</u>            | <u>55,933,114</u>                | <u>2,188,830</u>      | <u>4</u>    |
| 78,773,325                            | 76,021,227            | 73,573,326            | Foundation Program                                | 73,591,664                    | 74,088,532                   | 71,584,258                       | (2,504,274)           | (3)         |
| 2,105,854                             | 32,630                | 29,652                | Other State Revenue                               | 3,844,884                     | 3,844,884                    | -                                | (3,844,884)           | -           |
| 1,561,023                             | 1,961,273             | 1,936,660             | PERS On-Behalf Payment                            | 514,294                       | 514,294                      | 642,776                          | 128,482               | 25          |
| 9,174,109                             | 8,773,802             | 9,329,202             | TRS On-Behalf Payment                             | 5,963,728                     | 5,963,728                    | 6,490,123                        | 526,395               | 9           |
| 286,749                               | 281,762               | 279,348               | Quality Schools                                   | 276,554                       | 277,949                      | 275,602                          | (2,347)               | (1)         |
| <u>91,901,060</u>                     | <u>87,070,694</u>     | <u>85,148,188</u>     | <b>Total State Revenue</b>                        | <u>84,191,124</u>             | <u>84,689,387</u>            | <u>78,992,759</u>                | <u>(5,696,628)</u>    | <u>(7)</u>  |
| -                                     | 2,111,091             | 2,000,000             | CARES Act, KPB                                    | -                             | -                            | -                                | -                     | -           |
| 146,948                               | -                     | -                     | Medicaid - School Based                           | -                             | -                            | -                                | -                     | -           |
| <u>146,948</u>                        | <u>2,111,091</u>      | <u>2,000,000</u>      | <b>Total Federal Revenue</b>                      | <u>-</u>                      | <u>-</u>                     | <u>-</u>                         | <u>-</u>              | <u>-</u>    |
| <u>146,618,608</u>                    | <u>137,853,444</u>    | <u>135,260,138</u>    | <b>Total General Fund Revenue</b>                 | <u>137,935,408</u>            | <u>138,433,671</u>           | <u>134,925,873</u>               | <u>(3,507,798)</u>    | <u>(3)</u>  |
| <b>Special Revenue Funds Revenue:</b> |                       |                       |   |                               |                              |                                  |                       |             |
| 3,060,187                             | 2,811,850             | 4,996,106             | Food Service Fund                                 | 3,429,904                     | 3,429,904                    | 3,554,950                        | 125,046               | 4           |
| 7,801,442                             | 6,078,294             | 7,206,772             | Student Transportation Fund                       | 7,404,564                     | 7,404,564                    | 7,492,521                        | 87,957                | 1           |
| <u>10,861,629</u>                     | <u>8,890,144</u>      | <u>12,202,878</u>     | <b>Total Special Revenue Funds Revenue</b>        | <u>10,834,468</u>             | <u>10,834,468</u>            | <u>11,047,471</u>                | <u>213,003</u>        | <u>2</u>    |
| <u>\$157,480,237</u>                  | <u>\$ 146,743,588</u> | <u>\$ 147,463,016</u> | <b>Total Revenues and Other Financing Sources</b> | <u>\$ 148,769,876</u>         | <u>\$ 149,268,139</u>        | <u>\$145,973,344</u>             | <u>\$ (3,294,795)</u> | <u>(2)</u>  |

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

**2023 - 2024  
All Government Funds - Expenditures**

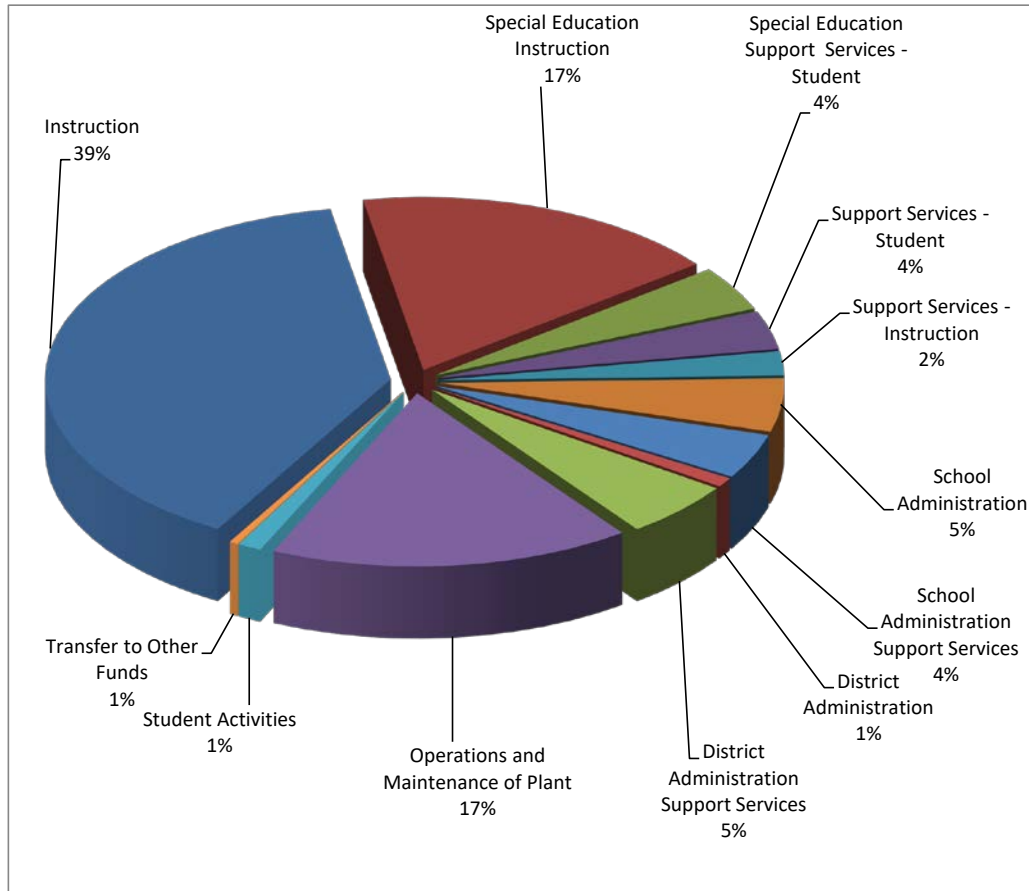
| 2019-20<br>Actual   | 2020-21<br>Actual    | 2021-22<br>Actual    | Expenditure Summary by Function  | Original<br>2022-23<br>Budget | Revised<br>2022-23<br>Budget | Preliminary<br>2023-24<br>Budget | Change             | % of<br>Chg |
|---|----------------------|----------------------|--|-------------------------------|------------------------------|----------------------------------|--------------------|-------------|
| \$ 63,157,217   | \$ 63,058,952        | \$ 58,194,099        | Instruction  | \$ 56,918,544                 | \$ 61,832,282                | \$ 52,761,120                    | \$ (9,071,162)     | (15)        |
| 21,164,305  | 21,685,009           | 21,211,388           | Special Education - Instruction  | 22,741,359                    | 21,149,106                   | 23,491,370                       | 2,342,264          | 11          |
| 6,110,763   | 6,181,743            | 6,444,932            | Special Education Support Services - Student                                   | 6,015,728                     | 6,167,627                    | 5,700,086                        | (467,541)          | (8)         |
| 4,801,293   | 4,552,800            | 3,423,674            | Support Services - Student   | 4,592,906                     | 4,079,964                    | 4,895,788                        | 815,824            | 20          |
| 3,634,751   | 3,508,325            | 2,559,175            | Support Services - Instruction   | 2,622,514                     | 2,663,977                    | 3,081,677                        | 417,700            | 16          |
| 6,675,931   | 6,550,269            | 6,814,746            | School Administration  | 6,433,749                     | 6,584,288                    | 6,769,222                        | 184,934            | 3           |
| 5,156,499   | 5,178,368            | 5,291,429            | School Administration Support Services   | 5,600,195                     | 5,937,501                    | 5,693,155                        | (244,346)          | (4)         |
| 1,277,546   | 1,456,814            | 1,679,248            | District Administration  | 1,381,546                     | 1,230,537                    | 1,188,285                        | (42,252)           | (3)         |
| 6,928,112   | 6,447,526            | 5,964,530            | District Administration Support Services                                       | 6,205,447                     | 6,888,089                    | 7,157,924                        | 269,835            | 4           |
| 21,746,782  | 21,001,746           | 21,750,919           | Operations and Maintenance of Plant  | 22,697,086                    | 22,088,181                   | 22,936,999                       | 848,818            | 4           |
| 1,594,838   | 1,560,921            | 1,678,346            | Student Activities   | 1,831,334                     | 1,794,460                    | 1,521,828                        | (272,632)          | (15)        |
| <u>142,248,037</u>  | <u>141,182,473</u>   | <u>135,012,486</u>   | <b>Total General Fund Expenditures</b>   | <u>137,040,408</u>            | <u>140,416,012</u>           | <u>135,197,454</u>               | <u>(5,218,558)</u> | (4)         |
| <b>Special Revenue Funds Expenditures:</b>                          |                      |                      |  |                               |                              |                                  |                    |             |
| 3,913,508   | 3,325,545            | 3,748,944            | Food Service Fund  | 3,979,904                     | 3,979,904                    | 4,075,333                        | 95,429             | 2           |
| 7,985,095   | 6,435,934            | 8,277,037            | Student Transportation Fund  | 8,036,690                     | 8,036,690                    | 8,042,521                        | 5,831              | 0           |
| <u>11,898,603</u>   | <u>9,761,479</u>     | <u>12,025,981</u>    | <b>Total Special Revenue Fund Expenditures</b>                                 | <u>12,016,594</u>             | <u>12,016,594</u>            | <u>12,117,854</u>                | <u>101,260</u>     | 1           |
| <u>154,146,640</u>  | <u>150,943,952</u>   | <u>147,038,467</u>   | <b>Total Expenditures</b>  | <u>149,057,002</u>            | <u>152,432,606</u>           | <u>147,315,308</u>               | <u>(5,117,298)</u> | (3)         |
| Excess (Deficiency) of Revenues<br>Over Expenditures - General Fund |                      |                      |  |                               |                              |                                  |                    |             |
| 4,370,571   | (3,329,029)          | 247,652              | General Fund   | 895,000                       | (1,982,341)                  | (271,581)                        | 1,710,760          | (86)        |
| (1,036,974)   | (871,335)            | 176,897              | Special Revenue  | (1,182,126)                   | (1,182,126)                  | (1,070,383)                      | 111,743            | (9)         |
| <u>3,333,597</u>  | <u>(4,200,364)</u>   | <u>424,549</u>       | <b>Total Excess (Deficiency) of Revenues<br/>Over Expenditures - All Funds</b> | <u>(287,126)</u>              | <u>(3,164,467)</u>           | <u>(1,341,964)</u>               | <u>1,822,503</u>   | (58)        |
| <b>Other Financing Sources/Uses (transfers):</b>                    |                      |                      |  |                               |                              |                                  |                    |             |
| 864,420   | 695,000              | 695,000              | Transfers to Special Revenue Funds *   | 695,000                       | 730,000                      | 550,000                          | (180,000)          | (25)        |
| (864,420)   | (695,000)            | (695,000)            | Transfers from General Fund  | (695,000)                     | (730,000)                    | (550,000)                        | 180,000            | (25)        |
| <u>-</u>  | <u>-</u>             | <u>-</u>             | <b>Total Other Financing Sources (Uses)</b>                                    | <u>-</u>                      | <u>-</u>                     | <u>-</u>                         | <u>-</u>           | -           |
| Net Change in/Allocation of Fund Balance                            |                      |                      |  |                               |                              |                                  |                    |             |
| 3,506,151   | (4,024,029)          | (447,348)            | General Fund   | 200,000                       | (2,712,341)                  | (821,581)                        | 1,890,760          | (70)        |
| (172,554)   | (176,335)            | 871,897              | Special Revenue  | (487,126)                     | (452,126)                    | (520,383)                        | (68,257)           | 15          |
| <u>3,333,597</u>  | <u>(4,200,364)</u>   | <u>424,549</u>       | <b>Total Net Change in/Allocation of<br/>Fund Balance</b>                      | <u>(287,126)</u>              | <u>(3,164,467)</u>           | <u>(1,341,964)</u>               | <u>1,822,503</u>   | (58)        |
| Fund Balance, Beginning of Year                                     |                      |                      |  |                               |                              |                                  |                    |             |
| 16,341,779  | 19,847,930           | 15,823,901           | General Fund   | 15,376,553                    | 15,376,553                   | 12,664,212                       | (2,712,341)        | (18)        |
| 2,460,499   | 2,287,945            | 2,111,610            | Special Revenue  | 2,983,507                     | 2,983,507                    | 2,531,381                        | (452,126)          | (15)        |
| <u>18,802,278</u>   | <u>22,135,875</u>    | <u>17,935,511</u>    | <b>Total Fund Balance, Beginning of Year</b>                                   | <u>18,360,060</u>             | <u>18,360,060</u>            | <u>15,195,593</u>                | <u>(3,164,467)</u> | (17)        |
| Fund Balance, End of Year   |                      |                      |  |                               |                              |                                  |                    |             |
| 19,847,930  | 15,823,901           | 15,376,553           | General Fund   | 15,576,553                    | 12,664,212                   | 11,842,631                       | (821,581)          | (6)         |
| 2,287,945   | 2,111,610            | 2,983,507            | Special Revenue  | 2,496,381                     | 2,531,381                    | 2,010,998                        | (520,383)          | (21)        |
| <u>\$ 22,135,875</u>  | <u>\$ 17,935,511</u> | <u>\$ 18,360,060</u> | <b>Fund Balances, End of Year - All Funds</b>                                  | <u>\$ 18,072,934</u>          | <u>\$ 15,195,593</u>         | <u>\$ 13,853,629</u>             | <u>(1,341,964)</u> | (9)         |

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2023 - 2024 Budget

## General Fund Expenditure Summary by Function

| Expenditure Summary by Function              | Current<br>2022-23<br>Budget | 2023-24<br>Budget     |
|--|------------------------------|-----------------------|
| Instruction                                  | \$ 61,832,532                | \$ 52,761,120         |
| 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                    | 3,081,677             |
| School Administration                        | 6,584,288                    | 6,769,222             |
| School Administration Support Services       | 5,937,251                    | 5,693,155             |
| District Administration                      | 1,230,537                    | 1,188,285             |
| District Administration Support Services     | 6,888,089                    | 7,157,924             |
| Operations and Maintenance of Plant          | 22,088,181                   | 22,936,999            |
| Student Activities                           | 1,794,460                    | 1,521,828             |
| Transfer to Other Funds                      | 730,000                      | 550,000               |
| Total General Fund Expenditures              | <u>\$ 141,146,012</u>        | <u>\$ 135,747,454</u> |



## **GENERAL FUND**

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

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

| Actual<br>Expenditures<br>2019-20 | Actual<br>Expenditures<br>2020-21 | Actual<br>Expenditures<br>2021-22 | Current<br>Appropriation<br>2022-23 | Object | Description                           | Recommended<br>2023-24 | Difference Between<br>2022-23 and<br>Revised 2021-22<br>+(-) | 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                              | 36,425,965             | (496,779)  | (1.35)        |
| 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                          | 5,920,981              | 167,899  | 2.92          |
| 6,024,428                         | 6,012,805                         | 5,755,755                         | 7,199,482                           | 3240   | Support Staff                         | 6,116,329              | (1,083,153)  | (15.04)       |
| 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                  | 431,056                | (25,549)   | (5.60)        |
| 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                     | 21,571,927             | (2,000,641)  | (8.49)        |
| 95,610                            | 97,632                            | 90,348                            | 97,030                              | 3512   | Life Insurance                        | 97,314                 | 284  | 0.29          |
| 66,142                            | 218,172                           | 24,785                            | 97,030                              | 3520   | Unemployment Insurance                | 97,314                 | 284  | 0.29          |
| 664,527                           | 679,021                           | 633,461                           | 674,254                             | 3541   | FICA Medicare (TRS)                   | 667,862                | (6,392)  | (0.95)        |
| 1,327,262                         | 1,320,554                         | 1,392,780                         | 1,514,849                           | 3542   | FICA Contribution                     | 1,465,273              | (49,576)   | (3.27)        |
| 6,053,082                         | 6,148,270                         | 5,732,497                         | 5,879,604                           | 3550   | TRS Retirement                        | 5,917,235              | 37,631   | 0.64          |
| -                                 | -                                 | -                                 | -                                   | 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                       | 3,780,754              | (147,042)  | (3.74)        |
| -                                 | -                                 | -                                 | -                                   | 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                 | 1,713,231              | -  | -             |
| 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 | 100,773                | -  | -             |
| 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                     | 132,564                | -  | -             |
| 8,338,586                         | 7,270,220                         | 7,729,732                         | 8,683,359                           | 4404   | In Kind Maintenance                   | 8,683,359              | -  | -             |
| 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                                | 528,392                | 34,353   | 6.95          |
| 312,286                           | 347,592                           | 468,673                           | 428,571                             | 4430   | Repair & Maintenance Agreement        | 385,597                | (42,974)   | (10.03)       |
| 1,718,541                         | 2,028,578                         | 1,560,419                         | 2,111,369                           | 4450   | Liability Insurance                   | 2,111,369              | -  | -             |
| 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                              | 3,370,613              | 278,835  | 9.02          |
| 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                     | 550,000                | (145,000)  | (20.86)       |
| <u>\$ 143,112,457</u>             | <u>\$ 141,877,473</u>             | <u>\$ 135,707,486</u>             | <u>\$ 137,935,408</u>               |        | <b>Fund Total</b>                     | <u>\$ 135,747,454</u>  | <u>\$ (2,187,954)</u>  | <u>(1.59)</u> |

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

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

| Actual<br>Expenditures<br>2019-20 | Actual<br>Expenditures<br>2020-21 | Actual<br>Expenditures<br>2021-22 | Current<br>Appropriation<br>2022-23 | Description                         | Recommended<br>2023-24 | Difference Between<br>2022-23<br>Revised 2021-22<br>+(-) | PCT +(-)   |
|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|------------------------|--|------------|
| 689,911                           | 672,489                           | 612,316                           | 642,298                             | 01 Tebughna                         | 712,732                | 70,434   | 11         |
| 1,914,971                         | 1,811,366                         | 1,513,184                         | 1,558,059                           | 02 Ninilchik                        | 1,864,018              | 305,959  | 20         |
| 836,097                           | 775,550                           | 1,080,916                         | 1,080,311                           | 03 Susan B. English                 | 1,087,923              | 7,612  | 1          |
| 5,057,819                         | 5,203,105                         | 5,015,224                         | 5,060,945                           | 06 Homer High                       | 4,536,599              | (524,346)  | (10)       |
| 5,585,468                         | 5,500,859                         | 5,591,972                         | 5,966,327                           | 07 Kenai Central                    | 5,461,385              | (504,942)  | (8)        |
| 2,165,271                         | 2,275,811                         | 2,143,724                         | 2,012,239                           | 08 Seward High                      | 2,037,983              | 25,744   | 1          |
| 8,019,081                         | 8,007,610                         | 7,456,061                         | 7,789,273                           | 09 Soldotna High                    | 7,773,448              | (15,825)   | (0)        |
| 4,698,628                         | 4,639,703                         | 4,043,069                         | 4,356,221                           | 10 Nikiski Jr/Sr                    | 3,787,095              | (569,126)  | (13)       |
| 4,285,643                         | 4,670,360                         | 4,260,135                         | 4,469,754                           | 11 Kenai Middle                     | 4,652,502              | 182,748  | 4          |
| 5,123,356                         | 4,943,922                         | 4,484,125                         | 4,733,857                           | 12 Skyview Middle                   | 4,651,735              | (82,122)   | (2)        |
| 2,614,930                         | 2,673,360                         | 2,648,155                         | 2,670,217                           | 13 Homer Middle                     | 2,602,962              | (67,255)   | (3)        |
| 1,587,771                         | 1,801,297                         | 1,487,893                         | 1,461,791                           | 14 Seward Middle                    | 1,490,991              | 29,200   | 2          |
| 26,673                            | 42,111                            | 20,128                            | 128,207                             | 15 Marathon School                  | 132,530                | 4,323  | 3          |
| 829,420                           | 854,399                           | 990,007                           | 888,234                             | 16 River City Academy               | 725,581                | (162,653)  | (18)       |
| -                                 | -                                 | -                                 | -                                   | 17 Soldotna Prep                    | -                      | -  | -          |
| 1,630,082                         | 1,732,484                         | 1,957,825                         | 2,093,407                           | 31 Chapman                          | 2,036,612              | (56,795)   | (3)        |
| 364,016                           | 375,127                           | 395,947                           | 403,886                             | 32 Cooper Landing                   | 375,862                | (28,024)   | (7)        |
| 3,117,485                         | 3,118,676                         | 3,131,709                         | 3,049,390                           | 33 Paul Banks                       | 3,022,698              | (26,692)   | (1)        |
| 1,375,514                         | 1,303,756                         | 1,379,346                         | 1,449,847                           | 34 Nanwalek                         | 1,403,074              | (46,773)   | (3)        |
| 452,805                           | 405,403                           | 450,294                           | 525,859                             | 35 Hope                             | 483,828                | (42,031)   | (8)        |
| 367,949                           | 328,317                           | 311,142                           | 378,604                             | 37 Moose Pass                       | 385,541                | 6,937  | 2          |
| 1,011,086                         | 817,336                           | 413,918                           | 452,950                             | 38 Nikolaevsk                       | 571,706                | 118,756  | 26         |
| 743,994                           | 769,222                           | 803,784                           | 762,993                             | 40 Port Graham                      | 761,940                | (1,053)  | (0)        |
| 2,825,113                         | 2,796,781                         | 2,673,171                         | 2,749,057                           | 42 William H. Seward Elem           | 3,041,479              | 292,422  | 11         |
| 3,737,422                         | 3,581,269                         | 3,649,863                         | 3,827,944                           | 43 Soldotna Elem                    | 3,419,058              | (408,886)  | (11)       |
| 2,321,508                         | 2,270,578                         | 2,072,546                         | 2,018,061                           | 44 Sterling                         | 2,162,941              | 144,880  | 7          |
| 1,978,198                         | 1,904,297                         | 1,851,001                         | 1,851,529                           | 45 Tustumena                        | 1,850,982              | (547)  | (0)        |
| 4,201,512                         | 4,109,063                         | 3,620,496                         | 3,988,307                           | 46 Redoubt                          | 4,119,569              | 131,262  | 3          |
| 1,413,555                         | 1,441,778                         | 1,471,386                         | 1,581,228                           | 47 McNeil Canyon                    | 1,581,151              | (77)   | (0)        |
| 4,434,869                         | 4,669,562                         | 3,976,886                         | 3,803,249                           | 48 K-Beach                          | 4,739,893              | 936,644  | 25         |
| 1,096,029                         | 1,139,172                         | 1,147,703                         | 1,113,283                           | 49 Razdolna                         | 1,290,184              | 176,901  | 16         |
| 3,278,201                         | 3,084,324                         | 2,811,386                         | 2,977,995                           | 50 West Homer                       | 2,924,585              | (53,410)   | (2)        |
| 5,253,147                         | 5,019,453                         | 4,635,372                         | 4,723,061                           | 51 Mountain View                    | 5,576,533              | 853,472  | 18         |
| 3,701,512                         | 3,397,470                         | 2,896,518                         | 2,685,364                           | 52 Nikiski North Star               | 3,127,123              | 441,759  | 16         |
| 1,427,424                         | 1,620,546                         | 1,785,186                         | 1,653,068                           | 53 Voznesenka                       | 1,683,478              | 30,410   | 2          |
| 921,309                           | 784,988                           | 870,247                           | 722,980                             | 56 Kachemak Selo                    | 793,943                | 70,963   | 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                       | 720,983                | 63,935   | 10         |
| 1,382,845                         | 1,262,053                         | 1,298,673                         | 1,420,532                           | 67 Kenai Alternative                | 1,179,597              | (240,935)  | (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               | 333,678                | (20,965)   | (6)        |
| 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         | 1,173,065              | 129,545  | 12         |
| 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                    | 13,799,426             | (788,064)  | (5)        |
| 896,625                           | 1,011,218                         | 406,156                           | 736,198                             | 84 Curriculum                       | 736,198                | -  | -          |
| 926,688                           | 424,678                           | 647,302                           | 697,029                             | 85 Secondary Education              | 2,294,274              | 1,597,245  | 229        |
| 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                      | 563,840                | (4,315,596)  | (88)       |
| <u>\$ 143,112,457</u>             | <u>\$ 141,877,473</u>             | <u>\$ 135,707,486</u>             | <u>\$ 137,935,408</u>               | Fund Total                          | <u>\$ 135,747,454</u>  | <u>\$ (2,187,954)</u>                                    | <u>(2)</u> |



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

Fund - 100 General Fund

| LOCATION                            | 4100<br>Regular<br>Instruction | 4200<br>Special Ed<br>Instruction | 4220<br>Special Serv<br>Students | 4300<br>Support Serv<br>Pupils | 4350<br>Support Serv<br>Instruction | 4400<br>School<br>Administration | 4450<br>School<br>Admin Support |
|-------------------------------------|--------------------------------|-----------------------------------|----------------------------------|--------------------------------|-------------------------------------|----------------------------------|---------------------------------|
| 65 Aurora Borealis Charter          | \$ 1,519,952                   | \$ 69,817                         | \$ 42,478                        | \$ 62,708                      | \$ -                                | \$ 172,328                       | \$ 141,216                      |
| 31 Chapman Elem                     | 1,002,251                      | 380,427                           | 84,874                           | 89,017                         | 30,227                              | 156,314                          | 77,110                          |
| 80 Connections                      | 4,375,881                      | 344,782                           | -                                | -                              | -                                   | -                                | -                               |
| 32 Cooper Landing Elem/High         | 183,680                        | -                                 | -                                | 7,919                          | -                                   | 17,273                           | 90,441                          |
| 68 Fireweed Academy                 | 890,494                        | 245,087                           | 48,649                           | 68,344                         | -                                   | 149,909                          | 86,647                          |
| 66 Homer Flex                       | 292,458                        | 89,612                            | -                                | 35,035                         | -                                   | 161,030                          | 85,525                          |
| 06 Homer High                       | 1,494,586                      | 990,998                           | 32,676                           | 302,150                        | 85,857                              | 297,606                          | 240,437                         |
| 13 Homer Middle                     | 1,068,920                      | 725,822                           | 33,069                           | 108,389                        | 33,854                              | 176,699                          | 87,239                          |
| 35 Hope Elem/High                   | 215,327                        | 62,987                            | 7                                | 8,087                          | -                                   | 19,303                           | 81,066                          |
| 56 Kachemak Selo Elem/High          | 409,180                        | 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                     | 2,383,012                      | 1,043,233                         | 321,087                          | 76,910                         | 98,630                              | 247,615                          | 157,740                         |
| 67 Kenai Alternative                | 601,284                        | 178,773                           | -                                | 27,396                         | -                                   | 151,188                          | 83,658                          |
| 07 Kenai Central High               | 1,886,390                      | 1,119,919                         | 101,848                          | 387,878                        | 108,502                             | 369,862                          | 292,606                         |
| 11 Kenai Middle                     | 2,053,871                      | 1,030,622                         | 123,937                          | 278,109                        | 103,302                             | 345,563                          | 193,253                         |
| 15 Marathon School                  | 128,780                        | -                                 | -                                | -                              | -                                   | -                                | 3,750                           |
| 47 McNeil Canyon                    | 861,950                        | 193,107                           | 95,790                           | 300                            | 30,827                              | 94,616                           | 88,863                          |
| 37 Moose Pass Elem                  | 192,208                        | -                                 | -                                | 25                             | -                                   | 18,244                           | 84,525                          |
| 51 Mountain View Elem               | 2,195,298                      | 1,979,631                         | 257,014                          | 123,375                        | 147,029                             | 255,763                          | 175,243                         |
| 34 Nanwalek Elem/High               | 531,229                        | 303,340                           | 15,711                           | 24,054                         | -                                   | 81,301                           | 234,440                         |
| 10 Nikiski Middle/Senior            | 1,591,609                      | 651,479                           | 74,226                           | 233,029                        | 92,006                              | 206,740                          | 185,568                         |
| 52 Nikiski North Star Elem          | 1,390,304                      | 745,578                           | 175,293                          | 107,464                        | 31,108                              | 168,621                          | 101,399                         |
| 38 Nikolaevsk Elem/High             | 212,832                        | 64,500                            | 850                              | 14,270                         | 250                                 | 37,259                           | 70,724                          |
| 02 Niniichik Elem/High              | 741,342                        | 359,366                           | 82,216                           | 105,547                        | 200                                 | 132,710                          | 75,990                          |
| 33 Paul Banks                       | 1,069,125                      | 1,044,896                         | 270,310                          | 107,064                        | 28,465                              | 151,725                          | 96,711                          |
| 40 Port Graham Elem/High            | 255,625                        | 74,970                            | 3,029                            | 14,270                         | -                                   | 35,842                           | 222,991                         |
| 49 Razdolna Elem/High               | 804,756                        | 130,472                           | 17,100                           | 19,063                         | 300                                 | 80,176                           | 83,290                          |
| 46 Redoubt Elem                     | 1,969,584                      | 1,248,730                         | 231,983                          | 500                            | 38,105                              | 175,685                          | 138,635                         |
| 16 River City Academy               | 323,368                        | 163,997                           | 27,427                           | 47,238                         | -                                   | 78,563                           | 80,929                          |
| 08 Seward High                      | 542,359                        | 447,715                           | 20,960                           | 61,025                         | 32,207                              | 191,732                          | 183,633                         |
| 14 Seward Middle                    | 603,330                        | 266,264                           | 23,867                           | 59,875                         | 34,798                              | 87,358                           | 128,058                         |
| 12 Skyview Middle                   | 1,964,044                      | 951,600                           | 93,689                           | 295,646                        | 37,120                              | 243,542                          | 151,249                         |
| 43 Soldotna Elem                    | 1,407,704                      | 1,180,853                         | 119,733                          | 83,643                         | 33,346                              | 184,794                          | 103,242                         |
| 09 Soldotna High                    | 3,104,471                      | 1,866,838                         | 63,775                           | 565,558                        | 167,199                             | 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                    | 1,054,233                      | 349,917                           | 114,238                          | 107,164                        | 26,046                              | 174,719                          | 95,011                          |
| 03 Susan B English Elem/High        | 395,743                        | 74,260                            | 28,673                           | 14,170                         | 500                                 | 82,351                           | 95,276                          |
| 01 Tebughna School                  | 272,365                        | -                                 | 1,359                            | 14,170                         | -                                   | 35,600                           | 129,640                         |
| 45 Tustumena Elem                   | 700,552                        | 502,332                           | 94,601                           | 35,059                         | 27,046                              | 152,725                          | 80,104                          |
| 53 Voznesenka Elem/High             | 867,088                        | 214,484                           | 54,268                           | 19,213                         | -                                   | 140,736                          | 94,111                          |
| 50 West Homer Elem                  | 1,200,765                      | 957,965                           | 37,729                           | 81,696                         | 31,416                              | 167,756                          | 76,605                          |
| 42 William H. Seward Elem           | 1,505,017                      | 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            | 584,644                        | 1,086,563                         | 338,512                          | 258,062                        | 267,545                             | 525,051                          | 460,785                         |
| 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                      | 563,840                        | -                                 | -                                | -                              | -                                   | -                                | -                               |
|                                     | <u>\$ 52,761,120</u>           | <u>\$ 23,491,370</u>              | <u>\$ 5,700,086</u>              | <u>\$ 4,895,788</u>            | <u>\$ 3,081,677</u>                 | <u>\$ 6,769,222</u>              | <u>\$ 5,693,155</u>             |

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

Fund - 100 General Fund

| LOCATION                            | 4510<br>District<br>Administration | 4550<br>District<br>Admin - Support | 4600<br>Operation<br>of Plant | 4700<br>Pupil<br>Activities | 4900<br>Transfers to<br>Other Funds | Total                 |
|-------------------------------------|------------------------------------|-------------------------------------|-------------------------------|-----------------------------|-------------------------------------|-----------------------|
| 65 Aurora Borealis Charter          | \$ -                               | \$ -                                | \$ 572,301                    | \$ -                        | \$ -                                | \$ 2,580,800          |
| 31 Chapman Elem                     | -                                  | -                                   | 190,008                       | 26,384                      | -                                   | 2,036,612             |
| 80 Connections                      | -                                  | -                                   | 20,842                        | 5,800                       | -                                   | 4,747,305             |
| 32 Cooper Landing Elem/High         | -                                  | -                                   | 73,720                        | 2,829                       | -                                   | 375,862               |
| 68 Fireweed Academy                 | -                                  | -                                   | 213,888                       | -                           | -                                   | 1,703,018             |
| 66 Homer Flex                       | -                                  | -                                   | 54,440                        | 2,883                       | -                                   | 720,983               |
| 06 Homer High                       | -                                  | -                                   | 907,912                       | 184,377                     | -                                   | 4,536,599             |
| 13 Homer Middle                     | -                                  | -                                   | 330,063                       | 38,907                      | -                                   | 2,602,962             |
| 35 Hope Elem/High                   | -                                  | -                                   | 93,821                        | 3,230                       | -                                   | 483,828               |
| 56 Kachemak Selo Elem/High          | -                                  | -                                   | 129,076                       | 3,604                       | -                                   | 793,943               |
| 63 Kaleidoscope Charter             | -                                  | -                                   | 820,952                       | -                           | -                                   | 3,342,311             |
| 48 K-Beach Elem                     | -                                  | -                                   | 395,404                       | 16,262                      | -                                   | 4,739,893             |
| 67 Kenai Alternative                | -                                  | -                                   | 133,178                       | 4,120                       | -                                   | 1,179,597             |
| 07 Kenai Central High               | -                                  | -                                   | 983,005                       | 211,375                     | -                                   | 5,461,385             |
| 11 Kenai Middle                     | -                                  | -                                   | 465,720                       | 58,125                      | -                                   | 4,652,502             |
| 15 Marathon School                  | -                                  | -                                   | -                             | -                           | -                                   | 132,530               |
| 47 McNeil Canyon                    | -                                  | -                                   | 208,687                       | 7,011                       | -                                   | 1,581,151             |
| 37 Moose Pass Elem                  | -                                  | -                                   | 89,036                        | 1,503                       | -                                   | 385,541               |
| 51 Mountain View Elem               | -                                  | -                                   | 426,167                       | 17,013                      | -                                   | 5,576,533             |
| 34 Nanwalek Elem/High               | -                                  | -                                   | 199,460                       | 13,539                      | -                                   | 1,403,074             |
| 10 Nikiski Middle/Senior            | -                                  | -                                   | 608,556                       | 143,882                     | -                                   | 3,787,095             |
| 52 Nikiski North Star Elem          | -                                  | -                                   | 396,277                       | 11,079                      | -                                   | 3,127,123             |
| 38 Nikolaevsk Elem/High             | -                                  | -                                   | 137,442                       | 33,579                      | -                                   | 571,706               |
| 02 Ninilchik Elem/High              | -                                  | -                                   | 322,268                       | 44,379                      | -                                   | 1,864,018             |
| 33 Paul Banks                       | -                                  | -                                   | 246,581                       | 7,821                       | -                                   | 3,022,698             |
| 40 Port Graham Elem/High            | -                                  | -                                   | 146,823                       | 8,390                       | -                                   | 761,940               |
| 49 Razdolna Elem/High               | -                                  | -                                   | 149,639                       | 5,388                       | -                                   | 1,290,184             |
| 46 Redoubt Elem                     | -                                  | -                                   | 302,337                       | 14,010                      | -                                   | 4,119,569             |
| 16 River City Academy               | -                                  | -                                   | 2,000                         | 2,059                       | -                                   | 725,581               |
| 08 Seward High                      | -                                  | -                                   | 425,310                       | 133,042                     | -                                   | 2,037,983             |
| 14 Seward Middle                    | -                                  | -                                   | 261,945                       | 25,496                      | -                                   | 1,490,991             |
| 12 Skyview Middle                   | -                                  | -                                   | 852,505                       | 62,340                      | -                                   | 4,651,735             |
| 43 Soldotna Elem                    | -                                  | -                                   | 293,490                       | 12,253                      | -                                   | 3,419,058             |
| 09 Soldotna High                    | -                                  | -                                   | 937,409                       | 228,531                     | -                                   | 7,773,448             |
| 64 Soldotna Montessori              | -                                  | -                                   | 532,354                       | -                           | -                                   | 2,425,023             |
| 44 Sterling Elem                    | -                                  | -                                   | 233,434                       | 8,179                       | -                                   | 2,162,941             |
| 03 Susan B English Elem/High        | -                                  | -                                   | 390,126                       | 6,824                       | -                                   | 1,087,923             |
| 01 Tebughna School                  | -                                  | -                                   | 254,339                       | 5,259                       | -                                   | 712,732               |
| 45 Tustumena Elem                   | -                                  | -                                   | 251,256                       | 7,307                       | -                                   | 1,850,982             |
| 53 Voznesenka Elem/High             | -                                  | -                                   | 286,941                       | 6,637                       | -                                   | 1,683,478             |
| 50 West Homer Elem                  | -                                  | -                                   | 359,887                       | 10,766                      | -                                   | 2,924,585             |
| 42 William H. Seward Elem           | -                                  | -                                   | 321,256                       | 12,266                      | -                                   | 3,041,479             |
| 70 Board of Education               | 333,678                            | -                                   | -                             | -                           | -                                   | 333,678               |
| 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                  | -                                  | 1,173,065                           | -                             | -                           | -                                   | 1,173,065             |
| 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                             | 1,329,284                           | 8,239,686                     | 110,693                     | 550,000                             | 13,799,426            |
| 84 Curriculum                       | -                                  | -                                   | -                             | -                           | -                                   | 736,198               |
| 85 Secondary Education              | -                                  | -                                   | 12,162                        | 8,653                       | -                                   | 2,294,274             |
| 86 Elementary Education             | -                                  | -                                   | 5,724                         | -                           | -                                   | 736,656               |
| 87 Nursing Services                 | -                                  | -                                   | -                             | -                           | -                                   | 800,571               |
| 88 Communications                   | -                                  | -                                   | -                             | -                           | -                                   | -                     |
| 96 Unallocated                      | -                                  | -                                   | -                             | -                           | -                                   | 563,840               |
|                                     | <u>\$ 1,188,285</u>                | <u>\$ 7,157,924</u>                 | <u>\$ 22,936,999</u>          | <u>\$ 1,521,828</u>         | <u>\$ 550,000</u>                   | <u>\$ 135,747,454</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              |                     |
|--------------------------------|-----------------------|---------------------------|----------------------|----------------------|-------------------|-------------------|---------------------|--------------------|-----------------------|-------------------------|-------------------|-------------------|---------------------|
| Location                       | Certified<br>Salaries | Non-Certified<br>Salaries | Employee<br>Benefits | Pro-Tech<br>Services | Staff<br>Travel   | Student<br>Travel | Utility<br>Services | Energy<br>Services | Purchased<br>Services | Supplies<br>& Materials | Other<br>Expenses | Equipment         | Total               |
| 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                 | 13,042                  | -                 | -                 | 1,002,251           |
| 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                   | 2,107                   | -                 | -                 | 183,680             |
| 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                   | 4,362                   | -                 | -                 | 292,458             |
| 06 Homer High                  | 969,329               | 8,541                     | 465,161              | -                    | -                 | -                 | -                   | -                  | 5,207                 | 46,348                  | -                 | -                 | 1,494,586           |
| 13 Homer Middle                | 676,958               | 26,519                    | 346,250              | -                    | -                 | -                 | -                   | -                  | 2,129                 | 17,064                  | -                 | -                 | 1,068,920           |
| 35 Hope Elem./High             | 135,052               | 968                       | 76,520               | -                    | -                 | -                 | -                   | -                  | 230                   | 2,557                   | -                 | -                 | 215,327             |
| 56 Kachemak Selo Elem./High    | 151,565               | 79,393                    | 154,917              | -                    | 19,800            | -                 | -                   | -                  | 563                   | 2,942                   | -                 | -                 | 409,180             |
| 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                 | 33,812                  | 130               | -                 | 2,383,012           |
| 67 Kenai Alternative           | 371,443               | 2,588                     | 178,699              | 40,000               | -                 | -                 | -                   | -                  | 679                   | 7,875                   | -                 | -                 | 601,284             |
| 07 Kenai Central High          | 1,194,610             | 11,367                    | 617,373              | -                    | -                 | -                 | -                   | -                  | 7,104                 | 55,936                  | -                 | -                 | 1,886,390           |
| 11 Kenai Middle                | 1,304,526             | 28,780                    | 678,366              | -                    | -                 | -                 | -                   | -                  | 4,457                 | 37,742                  | -                 | -                 | 2,053,871           |
| 15 Marathon                    | 86,986                | -                         | 40,341               | -                    | -                 | -                 | -                   | -                  | 104                   | 1,349                   | -                 | -                 | 128,780             |
| 47 McNeil Canyon Elem.         | 557,609               | 4,154                     | 287,094              | -                    | -                 | -                 | -                   | -                  | 1,482                 | 11,611                  | -                 | -                 | 861,950             |
| 37 Moose Pass Elem.            | 87,023                | 28,506                    | 74,503               | -                    | -                 | -                 | -                   | -                  | 219                   | 1,957                   | -                 | -                 | 192,208             |
| 51 Mountain View Elem.         | 1,464,727             | 12,420                    | 683,937              | -                    | -                 | -                 | -                   | -                  | 4,144                 | 30,070                  | -                 | -                 | 2,195,298           |
| 34 Nanwalek Elem/High          | 327,366               | 2,889                     | 186,349              | -                    | 1,000             | -                 | -                   | -                  | 5,398                 | 8,227                   | -                 | -                 | 531,229             |
| 10 Nikiski Mid./Sr.            | 1,018,185             | 24,295                    | 510,021              | -                    | -                 | -                 | -                   | -                  | 4,893                 | 34,215                  | -                 | -                 | 1,591,609           |
| 52 Nikiski North Star Elem.    | 910,531               | 6,908                     | 451,157              | -                    | -                 | -                 | -                   | -                  | 2,485                 | 19,223                  | -                 | -                 | 1,390,304           |
| 38 Nikolaevsk Elem./High       | 133,324               | 950                       | 74,878               | -                    | -                 | -                 | -                   | -                  | 574                   | 3,106                   | -                 | -                 | 212,832             |
| 02 Ninilchik Elem./High        | 474,778               | 4,275                     | 249,299              | -                    | -                 | -                 | -                   | -                  | 1,919                 | 11,071                  | -                 | -                 | 741,342             |
| 33 Paul Banks Elem.            | 702,714               | 6,444                     | 344,425              | -                    | -                 | -                 | -                   | -                  | 1,723                 | 13,819                  | -                 | -                 | 1,069,125           |
| 40 Port Graham Elem./High      | 168,430               | 954                       | 79,901               | -                    | 1,000             | -                 | -                   | -                  | 2,053                 | 3,287                   | -                 | -                 | 255,625             |
| 49 Razdolna Elem./High         | 372,231               | 123,363                   | 298,938              | -                    | -                 | -                 | -                   | -                  | 1,169                 | 9,055                   | -                 | -                 | 804,756             |
| 46 Redoubt Elem.               | 1,322,151             | 9,630                     | 607,720              | -                    | -                 | -                 | -                   | -                  | 3,435                 | 26,648                  | -                 | -                 | 1,969,584           |
| 16 River City Academy          | 199,961               | 2,255                     | 112,319              | -                    | -                 | -                 | -                   | -                  | 1,033                 | 7,800                   | -                 | -                 | 323,368             |
| 08 Seward High                 | 347,491               | 3,195                     | 171,657              | -                    | -                 | -                 | -                   | -                  | 2,193                 | 17,823                  | -                 | -                 | 542,359             |
| 14 Seward Middle               | 369,963               | 17,005                    | 204,522              | -                    | -                 | -                 | -                   | -                  | 1,430                 | 10,410                  | -                 | -                 | 603,330             |
| 12 Skyview Middle              | 1,259,156             | 30,957                    | 631,099              | -                    | -                 | -                 | -                   | -                  | 3,956                 | 38,876                  | -                 | -                 | 1,964,044           |
| 43 Soldotna Elem.              | 923,994               | 8,055                     | 453,094              | -                    | -                 | -                 | -                   | -                  | 2,558                 | 20,003                  | -                 | -                 | 1,407,704           |
| 09 Soldotna High               | 2,006,600             | 16,893                    | 984,669              | -                    | -                 | -                 | -                   | -                  | 10,246                | 86,063                  | -                 | -                 | 3,104,471           |
| 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                 | 11,817                  | -                 | -                 | 1,054,233           |
| 03 Susan B English             | 260,535               | 1,544                     | 123,772              | -                    | -                 | -                 | -                   | -                  | 3,695                 | 6,197                   | -                 | -                 | 395,743             |
| 01 Tebughna School             | 183,563               | 950                       | 82,067               | -                    | 1,000             | -                 | -                   | -                  | 1,782                 | 3,003                   | -                 | -                 | 272,365             |
| 45 Tustumena Elem.             | 452,806               | 3,915                     | 232,203              | -                    | -                 | -                 | -                   | -                  | 1,336                 | 10,292                  | -                 | -                 | 700,552             |
| 53 Voznesenka Elem./High       | 402,561               | 105,273                   | 346,384              | -                    | -                 | -                 | -                   | -                  | 1,753                 | 11,117                  | -                 | -                 | 867,088             |
| 50 West Homer Elem.            | 771,379               | 6,647                     | 403,348              | -                    | -                 | -                 | -                   | -                  | 2,192                 | 17,199                  | -                 | -                 | 1,200,765           |
| 42 William H. Seward Elem.     | 988,260               | 8,010                     | 487,397              | -                    | -                 | -                 | -                   | -                  | 2,276                 | 19,074                  | -                 | -                 | 1,505,017           |
| 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)             | (313,298)                 | 1,267,955            | -                    | -                 | -                 | -                   | -                  | -                     | -                       | 10,000            | -                 | 584,644             |
| 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                 | 436,259               | 26,646                    | 91,327               | -                    | -                 | -                 | -                   | -                  | -                     | 9,608                   | -                 | -                 | 563,840             |
|                                | <u>\$29,167,573</u>   | <u>\$1,381,314</u>        | <u>\$16,939,768</u>  | <u>\$ 584,000</u>    | <u>\$ 116,857</u> | <u>\$ 6,000</u>   | <u>\$ 270,005</u>   | <u>\$ -</u>        | <u>\$ 254,497</u>     | <u>\$2,923,286</u>      | <u>\$ 167,943</u> | <u>\$ 949,877</u> | <u>\$52,761,120</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             |                      |
|----|-----------------------------|---------------------|-------------------|-------------------|-------------------|------------------|-----------------|-------------------|-----------------|------------------------|------------------|------------------|----------------------|
|    |                             | Certified           | Non-Certified     | Employee          | Pro-Tech          | Staff            | Student         | Utility           | Purchased       | Supplies               | Other            | Equipment        |                      |
|    | <u>Location</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>&amp; Materials</u> | <u>Expenses</u>  | <u>Equipment</u> | <u>Total</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<br>Salaries | Non-Certified<br>Salaries | Employee<br>Benefits | Pro-Tech<br>Services | Staff<br>Travel  | Utility<br>Services | Purchased<br>Services | Supplies<br>& Materials | Other<br>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                  | 3200                      | 3500                 | 4100                 | 4200             | 4250            | 4300                | 4400                  | 4500                    | 4900              | 5100        |                     |
|----|-----------------------------|-----------------------|---------------------------|----------------------|----------------------|------------------|-----------------|---------------------|-----------------------|-------------------------|-------------------|-------------|---------------------|
|    | Location                    | Certified<br>Salaries | Non-Certified<br>Salaries | Employee<br>Benefits | Pro-Tech<br>Services | Staff<br>Travel  | Staff<br>Travel | Utility<br>Services | Purchased<br>Services | Supplies<br>& Materials | Other<br>Expenses | Equipment   | Total               |
| 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<br>Certified<br>Salaries | 3200<br>Non-Certified<br>Salaries | 3500<br>Employee<br>Benefits | 4100<br>Pro-Tech<br>Services | 4200<br>Staff<br>Travel | 4250<br>Student<br>Travel | 4300<br>Utility<br>Services | 4400<br>Purchased<br>Services | 4500<br>Supplies<br>& Materials | 4900<br>Other<br>Expenses | 5100<br>Equipment | Total               |
|----|-----------------------------|-------------------------------|-----------------------------------|------------------------------|------------------------------|-------------------------|---------------------------|-----------------------------|-------------------------------|---------------------------------|---------------------------|-------------------|---------------------|
| 31 | Chapman Elem.               | \$ -                          | \$ 14,551                         | \$ 14,876                    | \$ -                         | \$ -                    | \$ -                      | \$ -                        | \$ -                          | \$ 800                          | \$ -                      | \$ -              | \$ 30,227           |
| 68 | Fireweed Academy            | -                             | -                                 | -                            | -                            | -                       | -                         | -                           | -                             | -                               | -                         | -                 | -                   |
| 66 | Homer Flex                  | -                             | -                                 | -                            | -                            | -                       | -                         | -                           | -                             | -                               | -                         | -                 | -                   |
| 06 | Homer High                  | 29,464                        | 17,641                            | 35,627                       | -                            | -                       | -                         | -                           | -                             | 3,125                           | -                         | -                 | 85,857              |
| 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                        | 16,551                            | 37,517                       | -                            | -                       | -                         | -                           | -                             | 10,125                          | -                         | -                 | 108,502             |
| 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                        | 17,641                            | 36,146                       | -                            | -                       | -                         | -                           | -                             | 5,125                           | -                         | -                 | 92,006              |
| 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                 | -                             | 13,487                            | 16,220                       | -                            | -                       | -                         | -                           | -                             | 2,500                           | -                         | -                 | 32,207              |
| 14 | Seward Middle               | -                             | 17,020                            | 17,278                       | -                            | -                       | -                         | -                           | -                             | 500                             | -                         | -                 | 34,798              |
| 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                        | 15,345                            | 57,118                       | -                            | -                       | -                         | -                           | -                             | 7,750                           | -                         | -                 | 167,199             |
| 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>\$ 3,081,677</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>&amp; 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>&amp; 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        | -                   | 460,785             | -               | -               | -                 | -               | -                      | -                | -                | 460,785             |
|    |                             | <u>\$ 2,350,011</u> | <u>\$ 2,611,055</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>\$ 5,693,155</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<br>Certified<br>Salaries | 3200<br>Non-Certified<br>Salaries | 3500<br>Employee<br>Benefits | 4100<br>Pro-Tech<br>Services | 4200<br>Staff<br>Travel | 4300<br>Utility<br>Services | 4400<br>Purchased<br>Services | 4500<br>Supplies<br>& Materials | 4900<br>Other<br>Expenses | 5100<br>Equipment | Total               |
|----|--------------------------|-------------------------------|-----------------------------------|------------------------------|------------------------------|-------------------------|-----------------------------|-------------------------------|---------------------------------|---------------------------|-------------------|---------------------|
| 70 | Board Of Education       | \$ -                          | \$ 67,084                         | \$ 48,990                    | \$ 125,000                   | \$ 38,595               | \$ 200                      | \$ 18,800                     | \$ 6,109                        | \$ 28,900                 | \$ -              | \$ 333,678          |
| 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>\$ 39,909</u>                | <u>\$ 33,408</u>          | <u>\$ -</u>       | <u>\$ 1,188,285</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            | 103,773           | 14,170           | 14,000           | 10,050              | -           | 9,433             | 5,500            | (200,000)           | -                | 1,173,065           |
| 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            | -                 | -                | -                | 1,205,797           | -           | -                 | -                | -                   | -                | 1,329,284           |
|    |                              | <u>\$ 298,857</u> | <u>\$3,116,561</u> | <u>\$1,972,270</u> | <u>\$ 313,273</u> | <u>\$ 71,827</u> | <u>\$ 27,952</u> | <u>\$ 1,529,605</u> | <u>\$ -</u> | <u>\$ 230,659</u> | <u>\$ 57,420</u> | <u>\$ (500,000)</u> | <u>\$ 39,500</u> | <u>\$ 7,157,924</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            |                     |
|----|-----------------------------|--------------------|--------------------|-----------------|-------------------|---------------------|---------------------|-------------------|------------------------|-----------------|-----------------|---------------------|
|    |                             | Non-Certified      | Employee           | Staff           | Utility           |                     | Purchased           | Insurance         | Supplies               | Other           | Equipment       | Total               |
|    | <u>Location</u>             | <u>Salaries</u>    | <u>Benefits</u>    | <u>Travel</u>   | <u>Services</u>   | <u>Energy</u>       | <u>Services</u>     | <u>Premiums</u>   | <u>&amp; Materials</u> | <u>Expenses</u> |                 |                     |
| 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       | -                  | 203,928            | -               | -                 | 81,600              | 7,048,586           | 905,572           | -                      | -               | -               | 8,239,686           |
| 85 | Secondary Education         | 6,592              | 5,570              | -               | -                 | -                   | -                   | -                 | -                      | -               | -               | 12,162              |
| 86 | Elementary Education        | -                  | 10                 | -               | 972               | 4,742               | -                   | -                 | -                      | -               | -               | 5,724               |
|    |                             | <u>\$3,358,284</u> | <u>\$3,214,548</u> | <u>\$ 8,650</u> | <u>\$ 393,355</u> | <u>\$ 5,417,513</u> | <u>\$ 9,344,015</u> | <u>\$ 905,572</u> | <u>\$ 293,062</u>      | <u>\$ -</u>     | <u>\$ 2,000</u> | <u>\$22,936,999</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>          | <u>3100<br/>Certified<br/>Salaries</u> | <u>3200<br/>Non-Certified<br/>Salaries</u> | <u>3500<br/>Employee<br/>Benefits</u> | <u>4100<br/>Pro-Tech<br/>Services</u> | <u>4200<br/>Staff<br/>Travel</u> | <u>4250<br/>Student<br/>Travel</u> | <u>4300<br/>Utility<br/>Services</u> | <u>4400<br/>Purchased<br/>Services</u> | <u>4500<br/>Supplies<br/>&amp; Materials</u> | <u>4900<br/>Other<br/>Expenses</u> | <u>Total</u>        |
|----|--------------------------|--|--|---------------------------------------|---------------------------------------|----------------------------------|------------------------------------|--------------------------------------|--|--|------------------------------------|---------------------|
| 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               | 72,053                                 | 88,159                                     | 16,565                                | -                                     | 500                              | -                                  | -                                    | -                                      | 1,100  | 6,000                              | 184,377             |
| 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       | 135,054                                | 46,414                                     | 22,107                                | -                                     | 1,000                            | -                                  | -                                    | -                                      | -  | 6,800                              | 211,375             |
| 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.         | 86,018                                 | 39,090                                     | 14,774                                | -                                     | 500                              | -                                  | -                                    | -                                      | 200  | 3,300                              | 143,882             |
| 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            | 113,863                                | 82,149                                     | 20,769                                | -                                     | 500                              | -                                  | -                                    | -                                      | -  | 11,250                             | 228,531             |
| 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                            | -                                  | -                                    | -                                      | 3,000  | -                                  | 8,653               |
|    |                          | <u>\$ 789,868</u>                      | <u>\$ 280,810</u>                          | <u>\$ 195,419</u>                     | <u>\$ -</u>                           | <u>\$ 8,000</u>                  | <u>\$ -</u>                        | <u>\$ 194,175</u>                    | <u>\$ -</u>                            | <u>\$ 57,981</u>                             | <u>\$ 15,000</u>                   | <u>\$ 1,521,828</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

|    | <u>Location</u>       | 5500<br>Transfer To<br><u>Other</u> | <u>Total</u>             |
|----|-----------------------|-------------------------------------|--------------------------|
| 83 | Districtwide Services | <u>550,000</u>                      | <u>550,000</u>           |
|    |                       | <u><u>\$ 550,000</u></u>            | <u><u>\$ 550,000</u></u> |

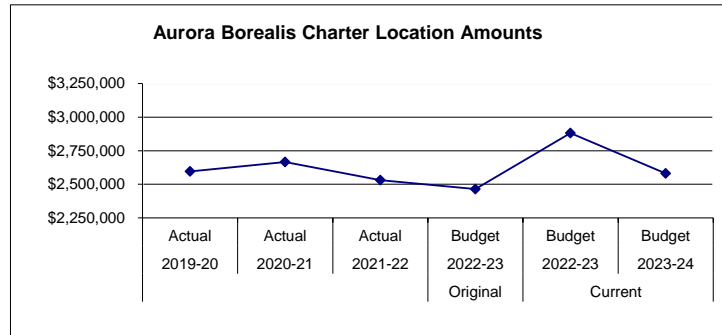
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/23

Location: 65 Aurora Borealis Charter School

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Actual   | Account Description                        | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget   | Change              | % Of<br>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: 02/06/23

Location: 65 Aurora Borealis Charter School

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

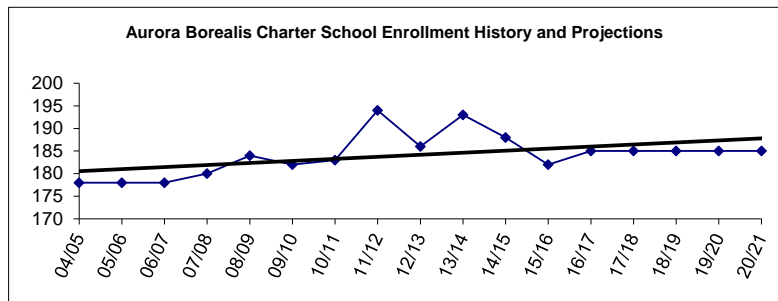
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 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         | 0.30         | 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>13.30</u> | <u>13.30</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>19.33</u> | <u>19.33</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.



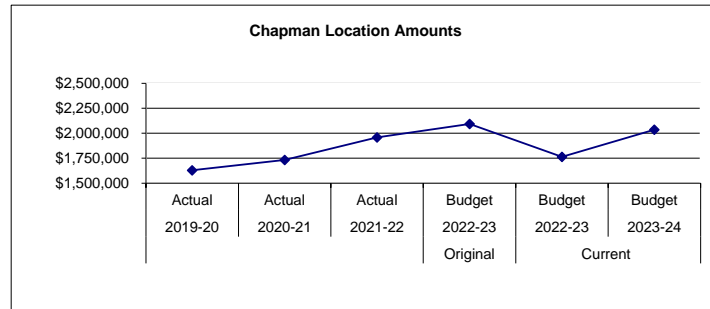


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures  
**Location: 31 Chapman**

Date: 02/06/23

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Actual   | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget   | Change            | % Of<br>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                       | 18,664              | (30,001)          | (62)           |
| 423                 | 718                 | 718                 | 4900 Other Expenses                      | 700                           | 700                          | 700                 | -                 | -              |
| 195,083             | 125,430             | 136,823             | Subtotal - Other                         | 118,442                       | 147,695                      | 118,859             | (28,836)          | (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>\$ 2,036,612</u> | <u>\$ 271,833</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: 02/06/23

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

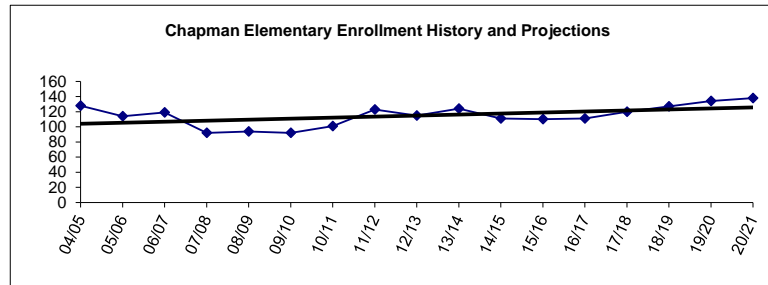
**FTE's Included In Current Budget**

|       |       |       |                           |       |       |       |
|-------|-------|-------|---------------------------|-------|-------|-------|
| 0.80  | 1.00  | 0.80  | Administrator             | 1.00  | 1.00  | 1.00  |
| 9.20  | 9.00  | 9.77  | Teacher (Includes Quest)  | 11.74 | 7.03  | 8.73  |
| 0.40  | 0.50  | 0.80  | Specialist*               | 1.33  | 1.09  | 0.89  |
| 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 | 11.12 | 12.62 |
| 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 | 16.64 | 17.64 |

\* "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.



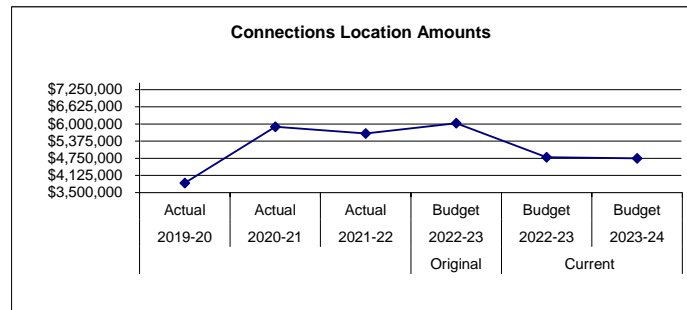
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/23

Location: 80 Connections

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change      | % Of<br>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              |
| 2,306,523         | 3,108,392         | 3,506,738         | Subtotal - Personnel Services            | 3,799,132                     | 2,590,566                    | 2,601,542         | 10,976      | 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             |
| 1,381,694         | 2,587,502         | 2,127,180         | Subtotal - Other                         | 2,050,748                     | 2,018,488                    | 1,970,763         | (47,725)    | (2)            |
| 163,759           | 203,502           | 23,439            | 5100 Equipment                           | 177,500                       | 179,004                      | 175,000           | (4,004)     | (2)            |
| \$ 3,851,976      | \$ 5,899,396      | \$ 5,657,357      | Location Totals                          | \$ 6,027,380                  | \$ 4,788,058                 | \$ 4,747,305      | \$ (40,753) | (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: 02/06/23

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

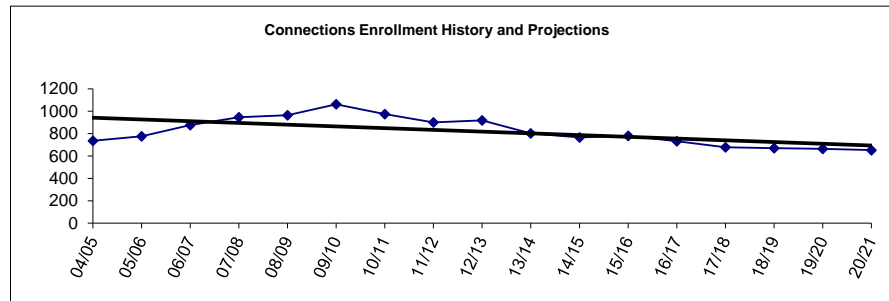
**FTE's Included In Current Budget**

|       |       |       |                           |       |       |       |
|-------|-------|-------|---------------------------|-------|-------|-------|
| 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.

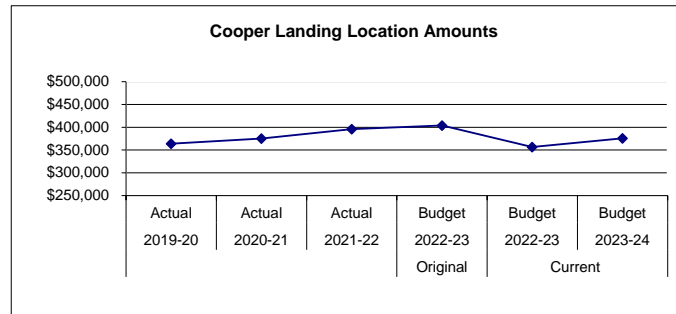


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2023 - 2024 Budget**

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

Date: 02/06/23

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change    | % Of<br>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             |
| 265,691           | 304,769           | 318,133           | Subtotal - Personnel Services            | 344,037                       | 292,609                      | 312,010           | 19,401    | 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                        | 4,357             | (3,492)   | (44)           |
| 348               | 349               | 362               | 4900 Other Expenses                      | 478                           | 478                          | 478               | -         | -              |
| 98,325            | 70,358            | 77,814            | Subtotal - Other                         | 59,849                        | 64,010                       | 63,852            | (158)     | (0)            |
| -                 | -                 | -                 | 5100 Equipment                           | -                             | -                            | -                 | -         | -              |
| \$ 364,016        | \$ 375,127        | \$ 395,947        | Location Totals                          | \$ 403,886                    | \$ 356,619                   | \$ 375,862        | \$ 19,243 | 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: 02/06/23

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

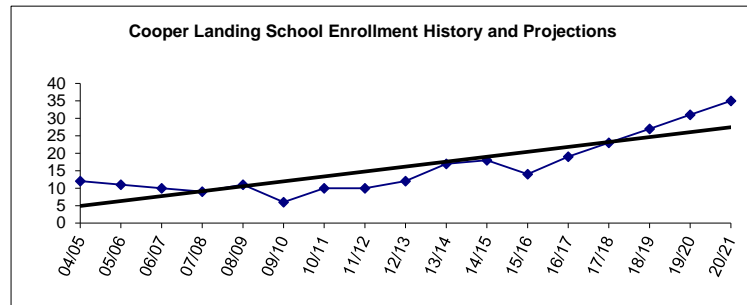
**FTE's Included In Current Budget**

|             |             |             |                           |             |             |             |
|-------------|-------------|-------------|---------------------------|-------------|-------------|-------------|
| 0.10        | 0.10        | 0.10        | Administrator             | 0.10        | 0.10        | 0.10        |
| 1.00        | 1.00        | 1.00        | Teacher (Includes Quest)  | 1.00        | 0.90        | 1.00        |
| -           | -           | 0.10        | Specialist*               | 0.10        | 0.10        | 0.10        |
| -           | -           | 0.08        | Special Ed Teacher**      | 0.08        | -           | -           |
| <u>1.10</u> | <u>1.10</u> | <u>1.28</u> | Certificated Subtotal     | <u>1.28</u> | <u>1.10</u> | <u>1.20</u> |
| 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        |
| <u>0.50</u> | <u>0.50</u> | <u>0.50</u> | Custodian                 | <u>0.50</u> | <u>0.50</u> | <u>0.50</u> |
| <u>2.30</u> | <u>2.31</u> | <u>2.26</u> | Non-Certificated Subtotal | <u>2.26</u> | <u>2.26</u> | <u>2.26</u> |
| <u>3.40</u> | <u>3.41</u> | <u>3.54</u> | Total                     | <u>3.54</u> | <u>3.36</u> | <u>3.46</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.

\*\* "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.

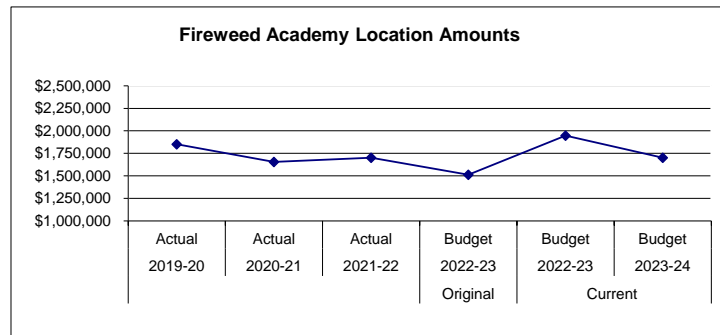


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2023 - 2024 Budget**

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

Date: 02/06/23

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Actual   | Account Description                        | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget   | Change              | % Of<br>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             |
| 1,390,376           | 1,255,551           | 1,316,224           | Subtotal - Personnel Services              | 1,270,446                     | 1,215,224                    | 1,360,337           | 145,113             | 12             |
| 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 | -                             | -                            | -                   | -                   | #DIV/0!        |
| 62,474              | 55,476              | 57,309              | 4950 Indirect Costs                        | -                             | 52,924                       | -                   | (52,924)            | (100)          |
| 436,049             | 399,716             | 386,716             | Subtotal - Other                           | 242,569                       | 732,054                      | 342,681             | (389,373)           | (53)           |
| 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> | (13)           |



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: 02/06/23

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

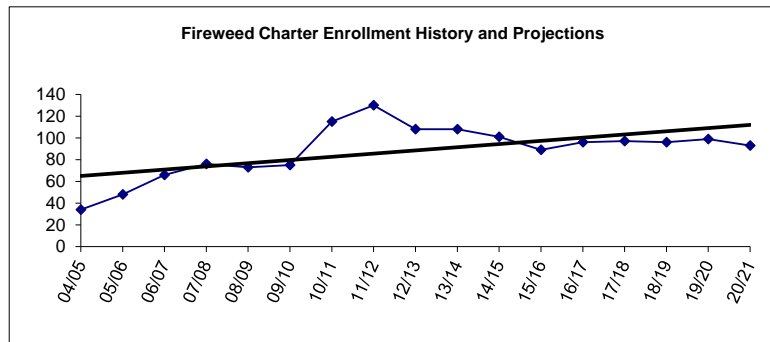
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 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         | 6.00         |
| 0.39         | 0.31         | 0.33         | Specialist*               | 0.33         | 0.38         | 0.37         |
| 1.00         | 1.00         | 1.00         | Special Ed Teacher**      | 1.00         | 1.00         | 1.00         |
| <u>9.89</u>  | <u>8.31</u>  | <u>8.33</u>  | Certificated Subtotal     | <u>8.33</u>  | <u>8.38</u>  | <u>8.37</u>  |
| 0.88         | 0.88         | 1.76         | Special Ed Aide           | 1.76         | 1.76         | 1.76         |
| 1.88         | 1.88         | 1.38         | Aide                      | 1.38         | 1.38         | 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>13.52</u> | <u>13.51</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.



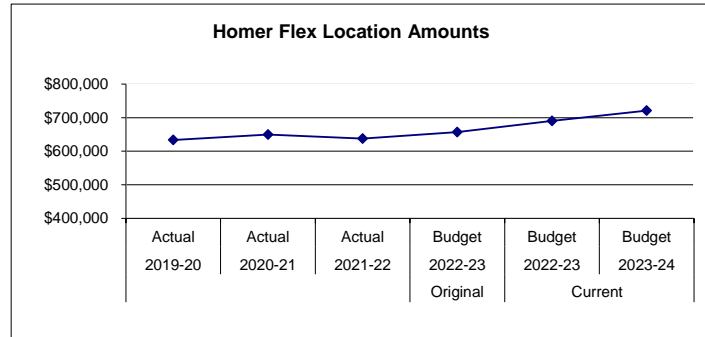


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2023 - 2024 Budget**

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

Date: 02/06/23

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change           | % Of<br>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              |
| <u>605,553</u>    | <u>604,489</u>    | <u>605,763</u>    | Subtotal - Personnel Services            | <u>630,025</u>                | <u>663,369</u>               | <u>693,202</u>    | <u>29,833</u>    | 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                        | 7,535             | 658              | 10             |
| 1,174             | 1,095             | 1,045             | 4900 Other Expenses                      | 1,097                         | 1,097                        | 1,139             | 42               | 4              |
| <u>26,694</u>     | <u>44,371</u>     | <u>32,131</u>     | Subtotal - Other                         | <u>27,023</u>                 | <u>27,173</u>                | <u>27,781</u>     | <u>608</u>       | 2              |
| 1,235             | 678               | -                 | 5100 Equipment                           | -                             | -                            | -                 | -                | -              |
| <u>\$ 633,482</u> | <u>\$ 649,538</u> | <u>\$ 637,894</u> | Location Totals                          | <u>\$ 657,048</u>             | <u>\$ 690,542</u>            | <u>\$ 720,983</u> | <u>\$ 30,441</u> | 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: 02/06/23

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

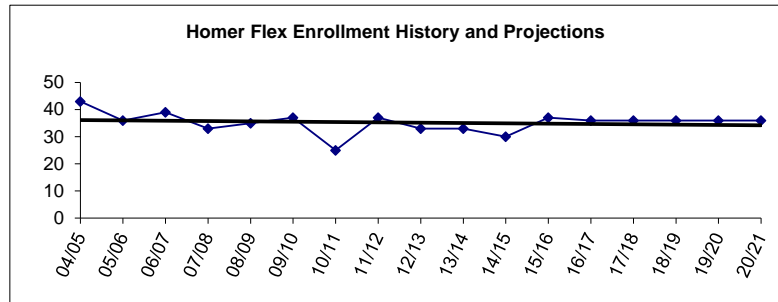
**FTE's Included In Current Budget**

|      |      |      |                           |      |      |      |
|------|------|------|---------------------------|------|------|------|
| 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.

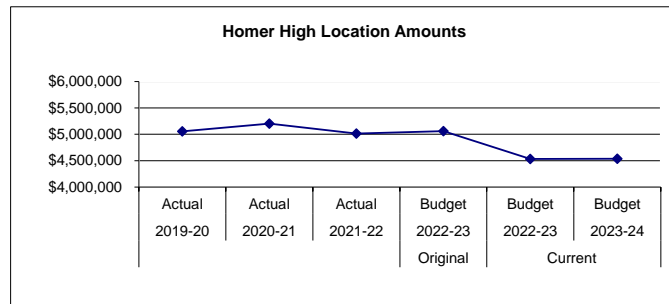


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2023 - 2024 Budget**

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

Date: 02/06/23

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Actual   | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget   | Change          | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|-----------------|----------------|
| \$ 2,128,604        | \$ 2,149,252        | \$ 2,108,266        | 3100 Certificated Salaries               | \$ 2,030,156                  | \$ 1,758,892                 | \$ 1,816,601        | \$ 57,709       | 3              |
| 835,216             | 882,976             | 843,501             | 3200 Non-Certificated Salaries           | 789,762                       | 820,113                      | 721,445             | (98,668)        | (12)           |
| 1,479,500           | 1,551,705           | 1,383,264           | 3500 Employee Benefits                   | 1,638,967                     | 1,345,803                    | 1,404,227           | 58,424          | 4              |
| 4,443,320           | 4,583,933           | 4,335,031           | Subtotal - Personnel Services            | 4,458,885                     | 3,924,808                    | 3,942,273           | 17,465          | 0              |
| -                   | -                   | -                   | 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                       | 84,074              | 7,627           | 10             |
| 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                      | 594,326             | (14,215)        | (2)            |
| 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>\$ 4,536,599</u> | <u>\$ 3,250</u> | 0              |



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: 02/06/23

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

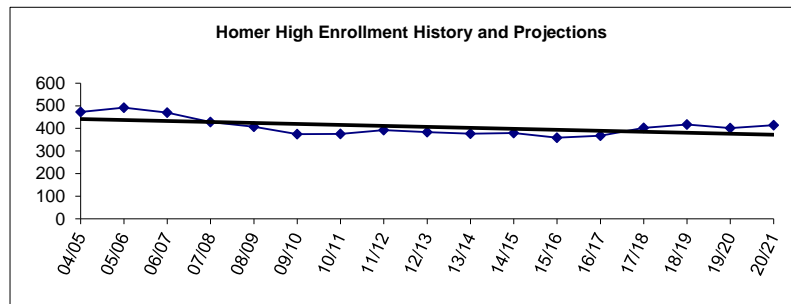
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 2.00         | 1.50         | 1.50         | Administrator             | 1.50         | 1.50         | 1.50         |
| 17.00        | 17.20        | 16.20        | Teacher (Includes Quest)  | 16.87        | 11.70        | 11.70        |
| 2.40         | 1.90         | 1.50         | Specialist*               | 1.83         | 2.27         | 2.28         |
| 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>20.47</u> | <u>20.48</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         | 0.94         | 0.44         |
| 0.88         | 0.88         | 0.88         | Nurse***                  | 0.88         | 0.53         | 0.53         |
| 5.50         | 5.50         | 5.50         | Support                   | 5.50         | 5.00         | 3.00         |
| 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>16.25</u> | <u>13.75</u> |
| <u>44.00</u> | <u>43.20</u> | <u>40.80</u> | Total                     | <u>42.80</u> | <u>36.72</u> | <u>34.23</u> |

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

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

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

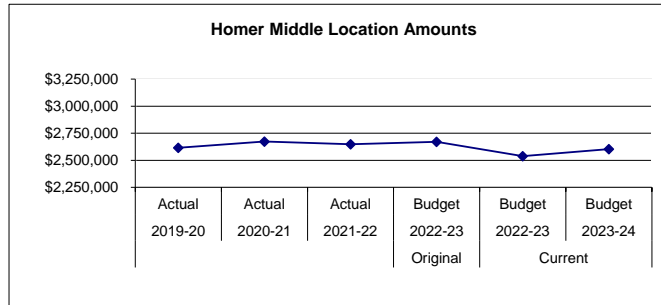


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2023 - 2024 Budget**

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

Date: 02/06/23

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Actual   | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget   | Change           | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|------------------|----------------|
| \$ 1,136,906        | \$ 1,178,827        | \$ 1,197,923        | 3100 Certificated Salaries               | \$ 1,139,822                  | \$ 1,130,738                 | \$ 1,126,695        | \$ (4,043)       | (0)            |
| 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                      | 895,633             | 22,311           | 3              |
| <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>2,425,918</u>    | <u>58,426</u>    | <u>2</u>       |
| -                   | -                   | -                   | 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                       | 33,767              | 5,886            | 21             |
| 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>177,044</u>      | <u>7,646</u>     | <u>5</u>       |
| <u>16,161</u>       | <u>850</u>          | <u>-</u>            | 5100 Equipment                           | <u>-</u>                      | <u>1,259</u>                 | <u>-</u>            | <u>(1,259)</u>   | <u>-</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>\$ 2,602,962</u> | <u>\$ 64,813</u> | <u>3</u>       |



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

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

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

Date: 02/06/23

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

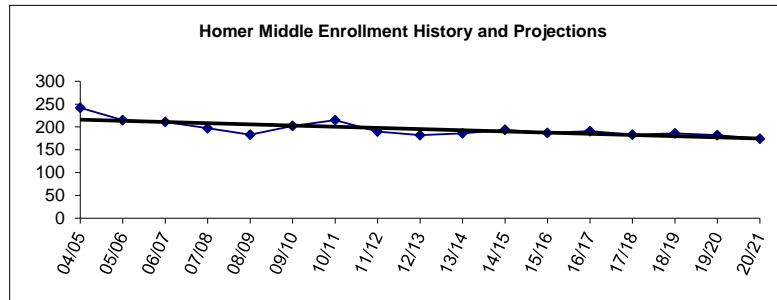
**FTE's Included In Current Budget**

|       |       |       |                           |       |       |       |
|-------|-------|-------|---------------------------|-------|-------|-------|
| 1.00  | 1.00  | 1.00  | Administrator             | 1.00  | 1.00  | 1.00  |
| 10.80 | 10.30 | 10.30 | Teacher (Includes Quest)  | 9.80  | 8.80  | 8.30  |
| 0.40  | 0.85  | 0.80  | Specialist*               | 0.80  | 0.80  | 0.80  |
| 3.00  | 2.95  | 2.85  | Special Ed Teacher**      | 2.85  | 3.00  | 3.00  |
| 15.20 | 15.10 | 14.95 | Certificated Subtotal     | 14.45 | 13.60 | 13.10 |
| 4.40  | 4.40  | 4.40  | Special Ed Aide           | 4.40  | 4.40  | 4.40  |
| 0.88  | 0.88  | 0.88  | Aide                      | 0.88  | 0.88  | 0.88  |
| 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  | 9.16  | 9.16  |
| 24.36 | 24.26 | 24.11 | Total                     | 23.61 | 22.76 | 22.26 |

\* "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.

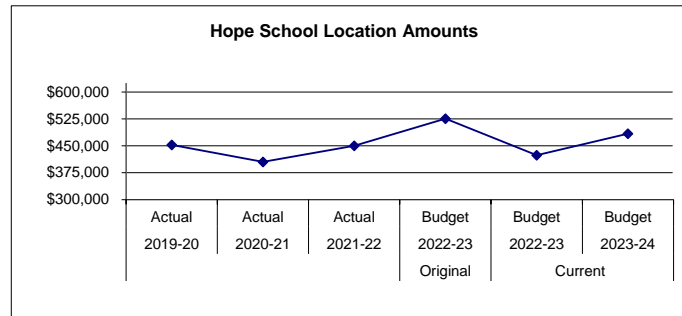


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2023 - 2024 Budget**

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

Date: 02/06/23

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change    | % Of<br>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                       | 4,832             | (5,237)   | (52)           |
| 227               | 227               | 247               | 4900 Other Expenses                      | 887                           | 887                          | 900               | 13        | 1              |
| 113,251           | 63,077            | 80,180            | Subtotal - Other                         | 75,317                        | 80,459                       | 76,382            | (4,077)   | (5)            |
| 170               | -                 | 1,900             | 5100 Equipment                           | -                             | -                            | -                 | -         | -              |
| \$ 452,805        | \$ 405,403        | \$ 450,294        | Location Totals                          | \$ 525,859                    | \$ 424,124                   | \$ 483,828        | \$ 59,704 | 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: 02/06/23

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

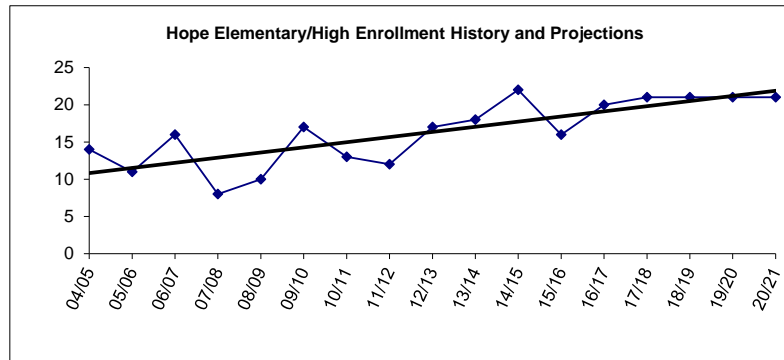
**FTE's Included In Current Budget**

|             |             |             |                           |             |             |             |
|-------------|-------------|-------------|---------------------------|-------------|-------------|-------------|
| 0.10        | 0.10        | 0.20        | Administrator             | 0.20        | 0.10        | 0.10        |
| 2.00        | 2.00        | 2.00        | Teacher (Includes Quest)  | 2.00        | 1.95        | 2.05        |
| -           | -           | 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>2.15</u> | <u>2.25</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>4.41</u> | <u>4.51</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.





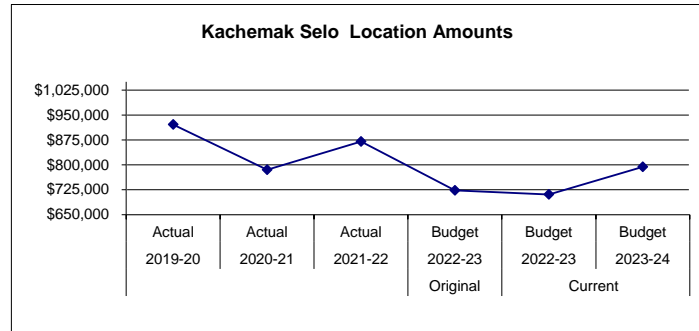
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/23

Location: 56 Kachemak Selo Elementary / High

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change    | % Of<br>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                       | 5,535             | (13,629)  | (71)           |
| 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                      | 103,703           | (14,595)  | (12)           |
| -                 | -                 | -                 | 5100 Equipment                           | -                             | -                            | -                 | -         | -              |
| \$ 921,309        | \$ 784,988        | \$ 870,247        | Location Totals                          | \$ 722,980                    | \$ 710,812                   | \$ 793,943        | \$ 83,131 | 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: 02/06/23

Location: 56 Kachemak Selo Elementary / High

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

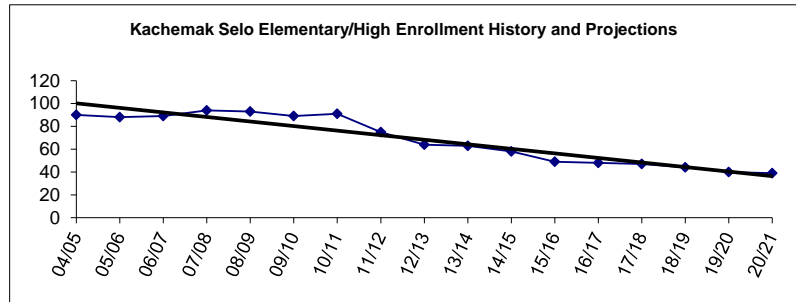
**FTE's Included In Current Budget**

|             |             |             |                           |             |             |             |
|-------------|-------------|-------------|---------------------------|-------------|-------------|-------------|
| 0.30        | 0.30        | 0.30        | Administrator             | 0.30        | 0.20        | 0.20        |
| 3.50        | 2.50        | 3.20        | Teacher (Includes Quest)  | 2.20        | 1.19        | 2.20        |
| 0.16        | 0.10        | 0.15        | Specialist*               | 0.15        | 0.18        | 0.17        |
| 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>1.97</u> | <u>2.97</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>6.23</u> | <u>7.23</u> |

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

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

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



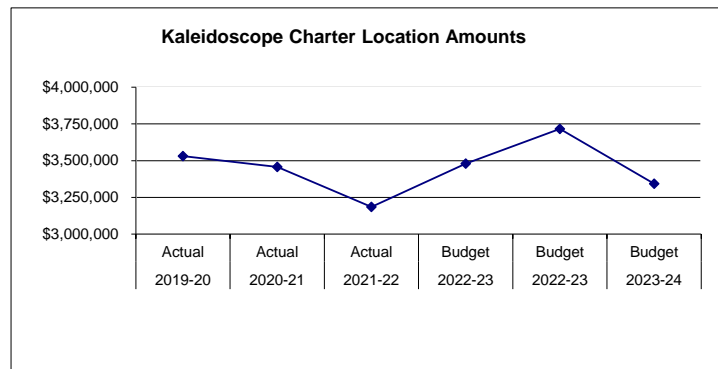
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/23

Location: 63 Kaleidoscope Charter School

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Actual   | Account Description                        | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget   | Change              | % Of<br>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: 02/06/23

Location: 63 Kaleidoscope Charter School

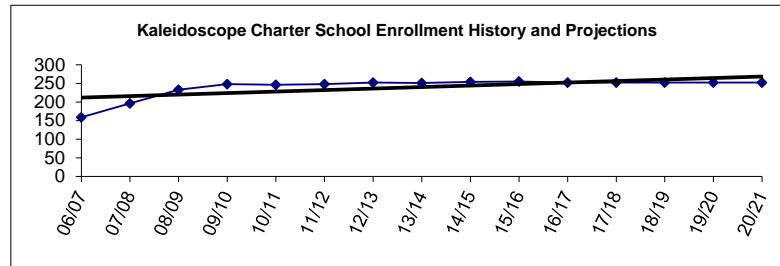
| 2019-20<br>Actual                       | 2020-21<br>Actual | 2021-22<br>Actual | Account Description       | 2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget |
|---|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| 260.00                                  | 220.00            | 227.00            | Enrollment in ADM (K-5)   | 260.00            | 233.00                       | 240.00            |
| <b>FTE's Included In Current Budget</b> |                   |                   |                           |                   |                              |                   |
| <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                        | 17.00             |
| 0.70                                    | 0.70              | 0.70              | Specialist*               | 0.70              | 0.20                         | 0.20              |
| 1.00                                    | 1.00              | 1.00              | Special Ed Teacher**      | 1.00              | 1.00                         | -                 |
| 17.95                                   | 17.70             | 16.70             | Certificated Subtotal     | 16.70             | 18.20                        | 18.20             |
| -                                       | 0.88              | 1.23              | Special Ed Aide           | 1.23              | 1.76                         | 1.76              |
| 4.00                                    | 3.63              | 3.76              | Aide                      | 3.76              | 4.64                         | 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             | 29.36                        | 29.36             |

\* "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.

**Charter school staffing is not determined by district staffing formulae**

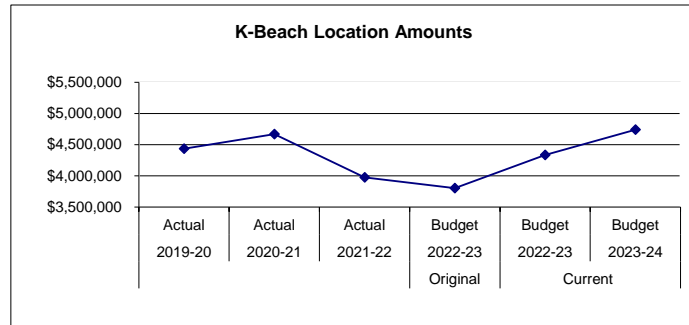


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2023 - 2024 Budget**

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

Date: 02/06/23

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change     | % Of<br>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                      | 49,185            | (78,187)   | (61)           |
| 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                      | 217,050           | (73,186)   | (25)           |
| -                 | 1,582             | -                 | 5100 Equipment                           | -                             | -                            | -                 | -          | -              |
| \$ 4,434,869      | \$ 4,669,562      | \$ 3,976,886      | Location Totals                          | \$ 3,803,249                  | \$ 4,335,033                 | \$ 4,739,893      | \$ 404,860 | 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: 02/06/23

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

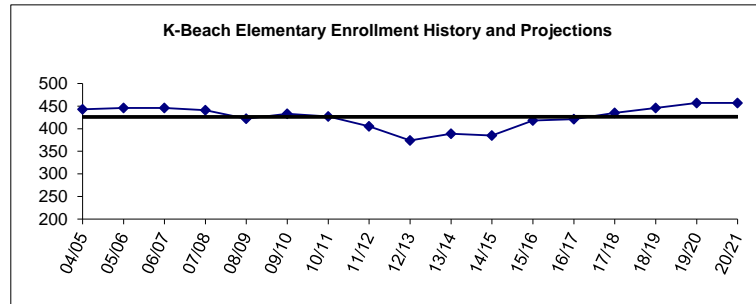
**FTE's Included In Current Budget**

|       |       |       |                           |       |       |       |
|-------|-------|-------|---------------------------|-------|-------|-------|
| 1.50  | 2.00  | 1.00  | Administrator             | 2.00  | 2.00  | 1.50  |
| 23.50 | 22.50 | 15.00 | Teacher (Includes Quest)  | 19.30 | 16.20 | 19.00 |
| 1.98  | 2.06  | 2.06  | Specialist*               | 2.06  | 2.85  | 2.05  |
| 3.00  | 4.00  | 4.00  | Special Ed Teacher**      | 4.00  | 5.00  | 5.00  |
| 29.98 | 30.56 | 22.06 | Certificated Subtotal     | 27.36 | 26.05 | 27.55 |
| 6.01  | 6.05  | 6.16  | Special Ed Aide           | 6.16  | 7.52  | 7.52  |
| 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 | 13.34 | 13.84 |
| 41.93 | 42.55 | 33.04 | Total                     | 38.84 | 39.39 | 41.39 |

\* "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.



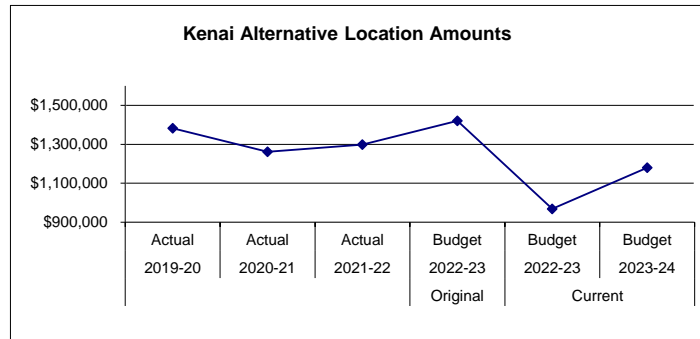
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/23

Location: 67 Kenai Alternative High School

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change     | % Of<br>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                       | 10,351            | (475)      | (4)            |
| 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                      | 129,918           | (2,340)    | (2)            |
| -                 | 1,803             | 10,533            | 5100 Equipment                           | -                             | -                            | -                 | -          | -              |
| \$ 1,382,845      | \$ 1,262,053      | \$ 1,298,673      | Location Totals                          | \$ 1,420,532                  | \$ 968,780                   | \$ 1,179,597      | \$ 210,817 | 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: 02/06/23

Location: 67 Kenai Alternative High School

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

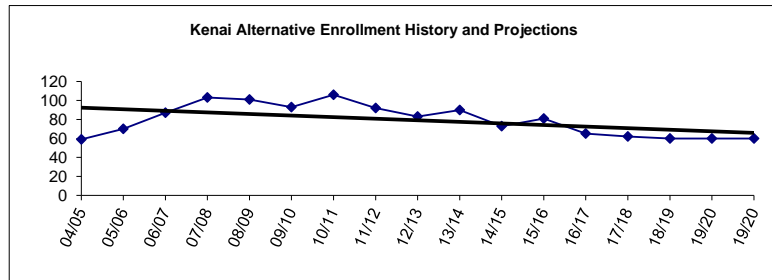
**FTE's Included In Current Budget**

|       |       |       |                           |       |      |      |
|-------|-------|-------|---------------------------|-------|------|------|
| 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.





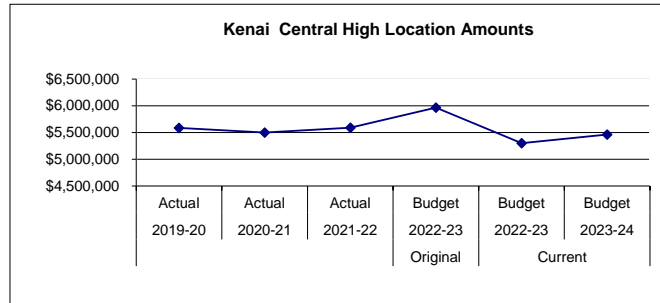
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/23

Location: 07 Kenai Central High

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change     | % Of<br>Change |
|-------------------|-------------------|-------------------|--|-------------------------------|------------------------------|-------------------|------------|----------------|
| \$ 2,509,243      | \$ 2,429,974      | \$ 2,386,870      | 3100 Certificated Salaries               | \$ 2,551,255                  | \$ 2,301,293                 | \$ 2,300,060      | \$ (1,233) | (0)            |
| 732,061           | 780,966           | 829,899           | 3200 Non-Certificated Salaries           | 816,187                       | 757,732                      | 730,836           | (26,896)   | (4)            |
| 1,647,255         | 1,666,262         | 1,529,203         | 3500 Employee Benefits                   | 1,941,282                     | 1,575,304                    | 1,755,634         | 180,330    | 11             |
| 4,888,559         | 4,877,202         | 4,745,972         | Subtotal - Personnel Services            | 5,308,724                     | 4,634,329                    | 4,786,530         | 152,201    | 3              |
| -                 | -                 | -                 | 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                       | 8,104             | (9,420)    | (54)           |
| 108,652           | 52,158            | 242,693           | 4500 Supplies, Materials, and Media      | 92,522                        | 97,208                       | 109,406           | 12,198     | 13             |
| 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                      | 674,855           | 8,011      | 1              |
| 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                 | \$ 5,461,385      | \$ 160,212 | 3              |



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: 02/06/23

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

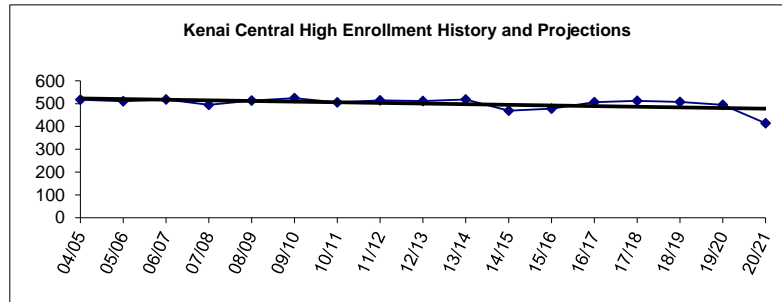
**FTE's Included In Current Budget**

|       |       |       |                           |       |       |       |
|-------|-------|-------|---------------------------|-------|-------|-------|
| 2.00  | 2.00  | 2.00  | Administrator             | 2.00  | 2.00  | 2.00  |
| 20.50 | 19.50 | 17.82 | Teacher (Includes Quest)  | 21.32 | 16.00 | 16.00 |
| 2.90  | 2.90  | 3.32  | Specialist*               | 3.32  | 3.26  | 3.26  |
| 6.00  | 6.00  | 6.00  | Special Ed Teacher**      | 6.00  | 6.00  | 6.00  |
| 31.40 | 30.40 | 29.14 | Certificated Subtotal     | 32.64 | 27.26 | 27.26 |
| 5.28  | 6.16  | 6.16  | Special Ed Aide           | 6.16  | 6.16  | 6.16  |
| 1.44  | 1.44  | 0.44  | Aide                      | 1.44  | 0.44  | 0.44  |
| 0.60  | 1.00  | 0.60  | Nurse***                  | 0.60  | 0.60  | 0.60  |
| 5.00  | 5.00  | 5.00  | Support                   | 5.00  | 5.00  | 4.00  |
| 5.50  | 5.50  | 5.50  | Custodian                 | 5.50  | 5.50  | 5.50  |
| 17.82 | 19.10 | 17.70 | Non-Certificated Subtotal | 18.70 | 17.70 | 16.70 |
| 49.22 | 49.50 | 46.84 | Total                     | 51.34 | 44.96 | 43.96 |

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

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

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



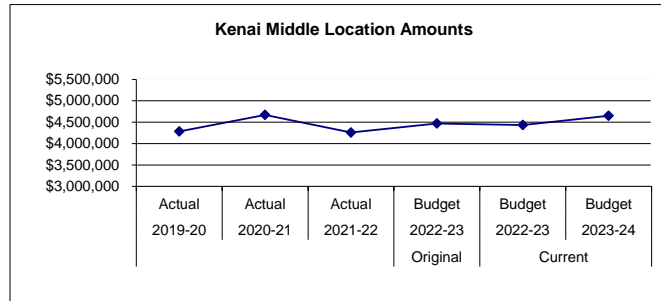
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/23

Location: 11 Kenai Middle School

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change      | % Of<br>Change |
|-------------------|-------------------|-------------------|--|-------------------------------|------------------------------|-------------------|-------------|----------------|
| \$ 2,255,896      | \$ 2,482,653      | \$ 2,245,732      | 3100 Certificated Salaries               | \$ 2,195,187                  | \$ 2,331,059                 | \$ 2,255,051      | \$ (76,008) | (3)            |
| 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                    | 1,579,738         | 246,824     | 19             |
| 4,030,571         | 4,415,285         | 3,917,452         | Subtotal - Personnel Services            | 4,212,321                     | 4,165,941                    | 4,383,633         | 217,692     | 5              |
| -                 | -                 | -                 | 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                       | 60,795            | 6,526       | 12             |
| 2,205             | 2,191             | 1,187             | 4900 Other Expenses                      | 714                           | 714                          | 714               | -           | -              |
| 255,072           | 255,075           | 342,683           | Subtotal - Other                         | 257,433                       | 263,557                      | 268,869           | 5,312       | 2              |
| -                 | -                 | -                 | 5100 Equipment                           | -                             | 1,905                        | -                 | (1,905)     | -              |
| \$ 4,285,643      | \$ 4,670,360      | \$ 4,260,135      | Location Totals                          | \$ 4,469,754                  | \$ 4,431,403                 | \$ 4,652,502      | \$ 221,099  | 5              |



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: 02/06/23

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

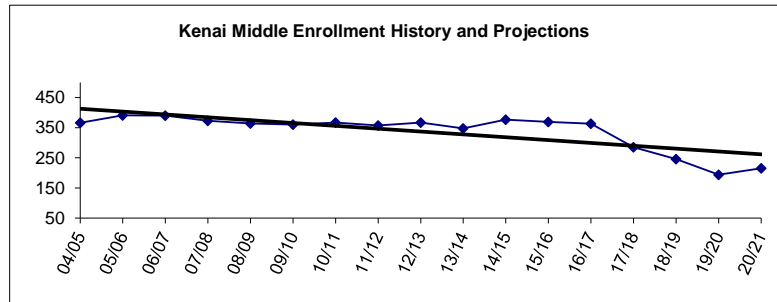
**FTE's Included In Current Budget**

|       |       |       |                                     |       |       |       |
|-------|-------|-------|-------------------------------------|-------|-------|-------|
| 1.50  | 2.00  | 1.00  | Administrator                       | 2.00  | 2.00  | 2.00  |
| 19.00 | 21.00 | 18.50 | Teacher (Includes Quest)            | 19.03 | 19.00 | 17.00 |
| 2.20  | 2.20  | 2.38  | Specialist*                         | 2.35  | 2.37  | 2.37  |
| 6.00  | 6.00  | 6.00  | Special Ed Teacher**                | 6.00  | 6.00  | 6.00  |
| 28.70 | 31.20 | 27.88 | Certificated Subtotal               | 29.38 | 29.37 | 27.37 |
| 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  | 0.88  | 0.88  |
| 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 | 11.66 | 12.16 |
| 40.36 | 42.86 | 39.04 | Total                               | 41.04 | 41.03 | 39.53 |

\* "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.

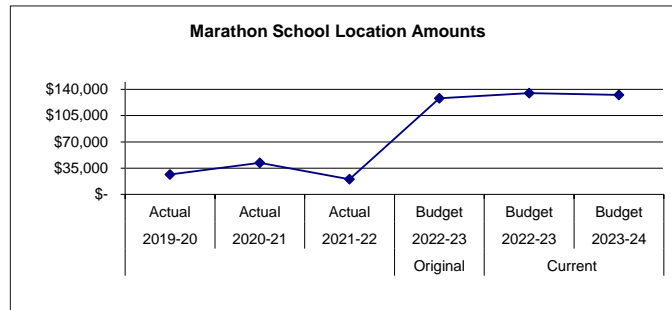


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2023 - 2024 Budget**

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

Date: 02/06/23

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                 | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change     | % Of<br>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                        | 1,349             | (7,731)    | (85)           |
| 3,678             | 4,307             | 4,338             | Subtotal - Other                    | 5,325                         | 12,934                       | 5,203             | (7,731)    | (60)           |
| -                 | -                 | -                 | 5100 Equipment                      | -                             | -                            | -                 | -          | -              |
| \$ 26,673         | \$ 42,111         | \$ 20,128         | Location Totals                     | \$ 128,207                    | \$ 134,990                   | \$ 132,530        | \$ (2,460) | (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: 02/06/23

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

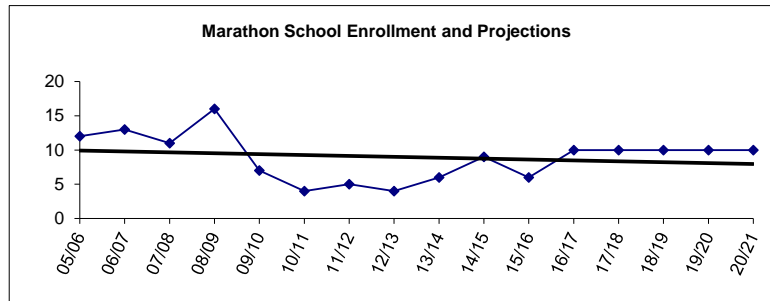
**FTE's Included In Current Budget**

|      |      |      |                           |      |      |      |
|------|------|------|---------------------------|------|------|------|
| -    | -    | -    | 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.

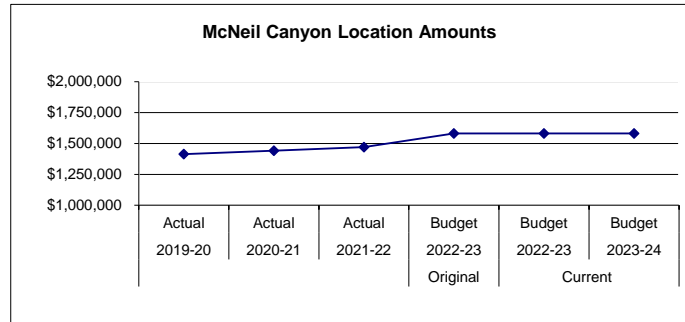


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2023 - 2024 Budget**

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

Date: 02/06/23

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Actual   | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget   | Change          | % Of<br>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                       | 17,444              | (28,822)        | (62)           |
| 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>126,201</u>      | <u>(19,478)</u> | (13)           |
| -                   | -                   | 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>\$ 1,581,151</u> | <u>\$ 106</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: 02/06/23

Location: 47 McNeil Canyon Elementary

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

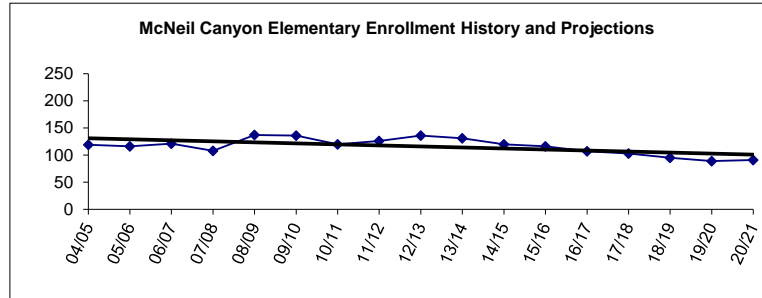
**FTE's Included In Current Budget**

|       |       |       |                           |       |       |       |
|-------|-------|-------|---------------------------|-------|-------|-------|
| 0.50  | 0.50  | 0.50  | Administrator             | 0.50  | 0.50  | 0.50  |
| 7.50  | 7.50  | 7.47  | Teacher (Includes Quest)  | 8.47  | 7.73  | 7.43  |
| -     | -     | 0.45  | Specialist*               | 0.45  | 0.60  | 0.80  |
| 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 | 9.83  | 9.73  |
| 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 | 13.34 | 13.24 |

\* "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.

\*\* "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.



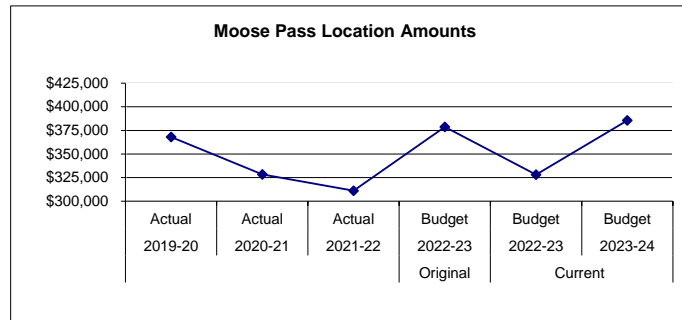


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2023 - 2024 Budget**

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

Date: 02/06/23

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                 | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change           | % Of<br>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                        | 4,057             | (5,817)          | (59)           |
| 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>73,294</u>     | <u>893</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>\$ 385,541</u> | <u>\$ 57,290</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: 02/06/23

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

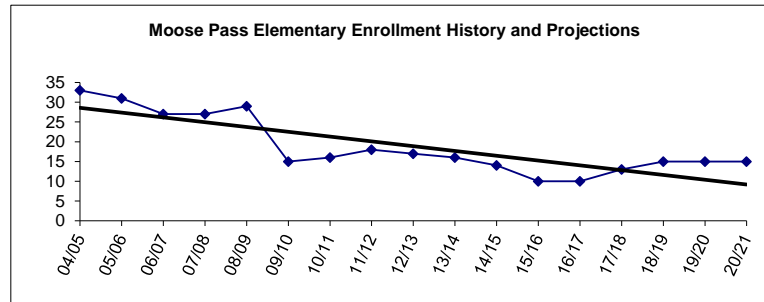
**FTE's Included In Current Budget**

|      |      |      |                           |      |      |      |
|------|------|------|---------------------------|------|------|------|
| 0.10 | 0.10 | 0.10 | Administrator             | 0.10 | 0.20 | 0.10 |
| 1.05 | 1.05 | 1.00 | Teachers (includes Quest) | 1.00 | 1.05 | 1.05 |
| -    | -    | -    | Specialists*              | -    | -    | -    |
| -    | -    | -    | Special Ed Teachers**     | -    | -    | -    |
| 1.15 | 1.15 | 1.10 | Certificated Subtotal     | 1.10 | 1.25 | 1.15 |
| -    | -    | -    | 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 | 3.38 | 3.41 |

\* "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.

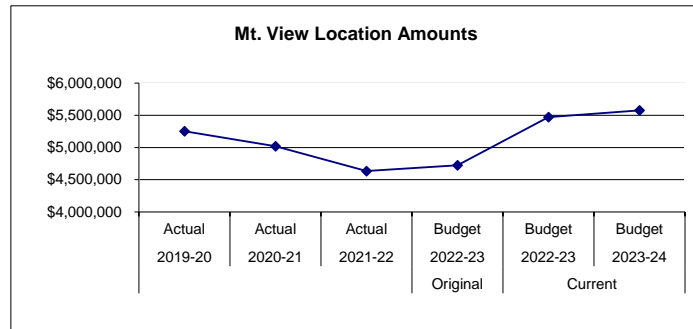


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2023 - 2024 Budget**

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

Date: 02/06/23

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change      | % Of<br>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                      | 46,876            | (84,239)    | (64)           |
| 1,536             | 1,436             | 1,436             | 4900 Other Expenses                      | 700                           | 700                          | 700               | -           | -              |
| 351,231           | 220,071           | 218,041           | Subtotal - Other                         | 197,108                       | 287,157                      | 206,471           | (80,686)    | (28)           |
| 1,336             | 800               | -                 | 5100 Equipment                           | -                             | -                            | -                 | -           | -              |
| \$ 5,253,147      | \$ 5,019,453      | \$ 4,635,372      | Location Totals                          | \$ 4,723,061                  | \$ 5,470,570                 | \$ 5,576,533      | \$ 105,963  | 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: 02/06/23

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

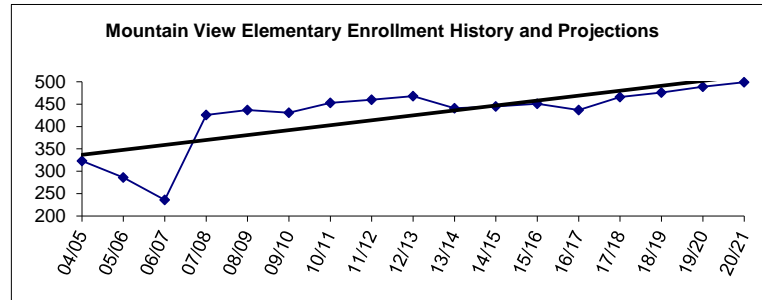
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 2.00         | 1.50         | 1.00         | Administrator             | 1.50         | 1.50         | 1.50         |
| 23.50        | 20.50        | 16.50        | Teacher (Includes Quest)  | 20.10        | 17.90        | 17.00        |
| 2.80         | 3.01         | 2.50         | Specialist *              | 2.50         | 3.60         | 2.60         |
| 6.00         | 7.00         | 7.00         | Special Ed Teacher **     | 7.00         | 8.00         | 8.00         |
| <u>34.30</u> | <u>32.01</u> | <u>27.00</u> | Certificated Subtotal     | <u>31.10</u> | <u>31.00</u> | <u>29.10</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>50.64</u> | <u>48.74</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.

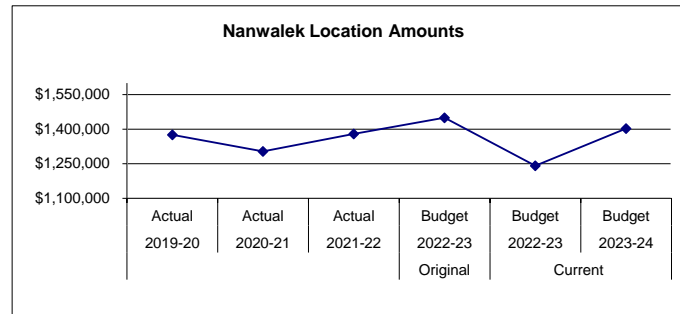


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2023 - 2024 Budget**

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

Date: 02/06/23

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Actual   | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget   | Change            | % Of<br>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                       | 12,632              | (18,510)          | (59)           |
| 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>322,263</u>      | <u>(19,953)</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>\$ 1,403,074</u> | <u>\$ 161,671</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: 02/06/23

Location: 34 Nanwalek Elementary / High

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

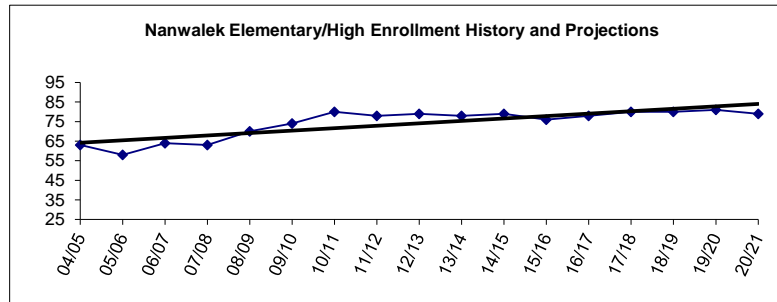
**FTE's Included In Current Budget**

|       |       |       |                           |       |       |       |
|-------|-------|-------|---------------------------|-------|-------|-------|
| 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  | 0.42  | 0.42  |
| 0.60  | 1.00  | 1.00  | Special Ed Teacher**      | 1.00  | 1.00  | 1.00  |
| 6.55  | 7.05  | 6.90  | Certificated Subtotal     | 7.40  | 7.42  | 6.92  |
| 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  |
| 4.90  | 5.40  | 4.52  | Non-Certificated Subtotal | 4.52  | 4.52  | 4.02  |
| 11.45 | 12.45 | 11.42 | Total                     | 11.92 | 11.94 | 10.94 |

\* "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.

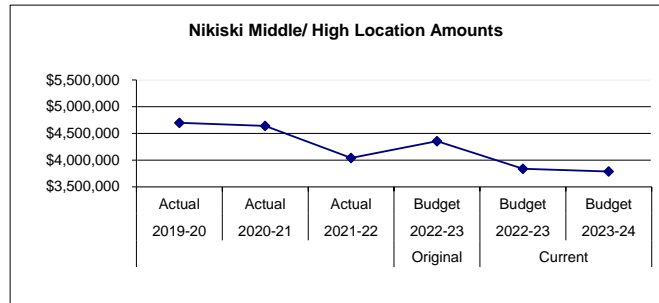


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2023 - 2024 Budget**

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

Date: 02/06/23

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change       | % Of<br>Change |
|-------------------|-------------------|-------------------|--|-------------------------------|------------------------------|-------------------|--------------|----------------|
| \$ 2,187,596      | \$ 2,190,467      | \$ 1,954,482      | 3100 Certificated Salaries               | \$ 1,992,244                  | \$ 1,835,538                 | \$ 1,677,684      | \$ (157,854) | (9)            |
| 656,642           | 625,998           | 514,856           | 3200 Non-Certificated Salaries           | 538,776                       | 488,359                      | 484,336           | (4,023)      | (1)            |
| 1,404,379         | 1,402,202         | 1,082,357         | 3500 Employee Benefits                   | 1,407,536                     | 1,089,729                    | 1,205,388         | 115,659      | 11             |
| 4,248,617         | 4,218,667         | 3,551,695         | Subtotal - Personnel Services            | 3,938,556                     | 3,413,626                    | 3,367,408         | (46,218)     | (1)            |
| 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                       | 65,754            | 5,870        | 10             |
| 7,885             | 6,130             | 5,897             | 4900 Other Expenses                      | 5,119                         | 5,119                        | 4,014             | (1,105)      | (22)           |
| 437,849           | 390,646           | 484,701           | Subtotal - Other                         | 417,665                       | 425,796                      | 419,687           | (6,109)      | (1)            |
| 12,163            | 30,390            | 6,673             | 5100 Equipment                           | -                             | -                            | -                 | -            | -              |
| \$ 4,698,629      | \$ 4,639,703      | \$ 4,043,069      | Location Totals                          | \$ 4,356,221                  | \$ 3,839,422                 | \$ 3,787,095      | \$ (52,327)  | (1)            |



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: 02/06/23

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

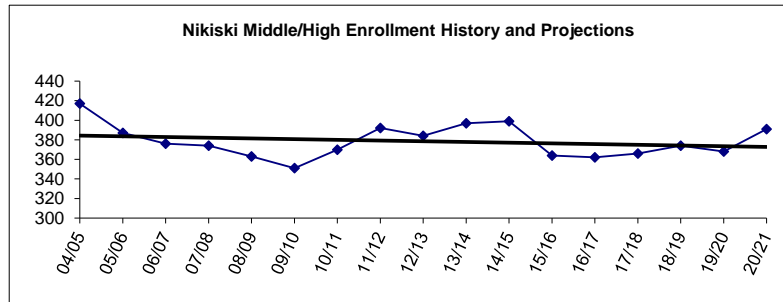
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 1.50         | 1.50         | 1.00         | Administrator             | 1.50         | 1.50         | 1.00         |
| 19.50        | 19.50        | 16.43        | Teacher (Includes Quest)  | 18.93        | 15.00        | 12.45        |
| 1.70         | 1.80         | 2.10         | Specialist*               | 2.10         | 1.60         | 2.10         |
| 5.00         | 4.25         | 4.00         | Special Ed Teacher**      | 4.00         | 4.00         | 4.00         |
| <u>27.70</u> | <u>27.05</u> | <u>23.53</u> | Certificated Subtotal     | <u>26.53</u> | <u>22.10</u> | <u>19.55</u> |
| 4.40         | 4.40         | 3.17         | Special Ed Aide           | 3.17         | 2.64         | 2.64         |
| 1.88         | 1.88         | 0.88         | Aide                      | 1.88         | 0.88         | 0.88         |
| 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         |
| <u>13.66</u> | <u>13.66</u> | <u>10.93</u> | Non-Certificated Subtotal | <u>12.43</u> | <u>10.90</u> | <u>10.40</u> |
| <u>41.36</u> | <u>40.71</u> | <u>34.46</u> | Total                     | <u>38.96</u> | <u>33.00</u> | <u>29.95</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.





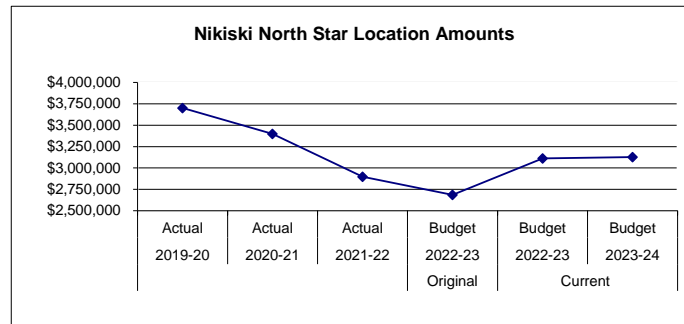
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/23

**Location: 52 Nikiski North Star Elementary**

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Actual   | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget   | Change           | % Of<br>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                       | 28,036              | (59,079)         | (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>257,968</u>      | <u>(44,200)</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>\$ 3,127,123</u> | <u>\$ 16,001</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: 02/06/23

Location: 52 Nikiski North Star Elementary

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

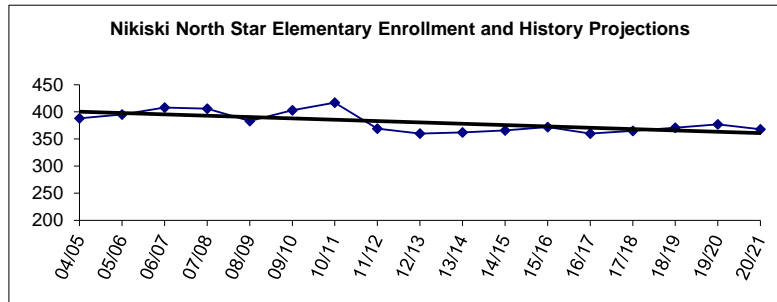
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 1.00         | 1.00         | 1.00         | Administrator             | 1.00         | 1.00         | 1.00         |
| 16.50        | 16.50        | 11.48        | Teacher (Includes Quest)  | 14.73        | 10.75        | 11.50        |
| 1.50         | 0.40         | 0.40         | Specialist*               | 0.40         | 2.55         | 0.85         |
| 4.00         | 2.00         | 3.00         | Special Ed Teacher**      | 3.00         | 3.00         | 3.00         |
| <u>23.00</u> | <u>19.90</u> | <u>15.88</u> | Certificated Subtotal     | <u>19.13</u> | <u>17.30</u> | <u>16.35</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>28.55</u> | <u>26.54</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.



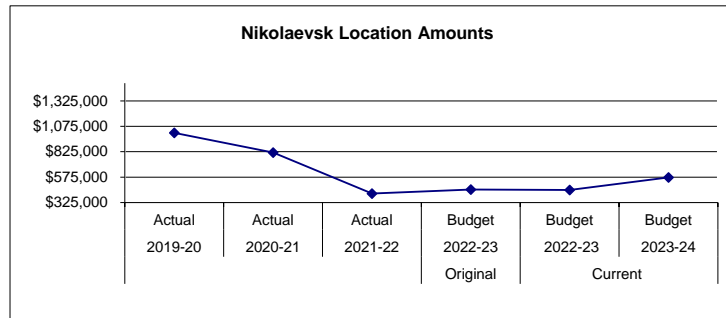
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/23

Location: 38 Nikolaevsk Elementary / High

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change     | % Of<br>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                       | 7,089             | (9,660)    | (58)           |
| 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                       | 89,728            | (9,943)    | (10)           |
| 839               | -                 | 4,227             | 5100 Equipment                           | -                             | -                            | -                 | -          | -              |
| \$ 1,011,086      | \$ 817,335        | \$ 413,918        | Location Totals                          | \$ 452,950                    | \$ 447,934                   | \$ 571,706        | \$ 123,772 | 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: 02/06/23

Location: 38 Nikolaevsk Elementary / High

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

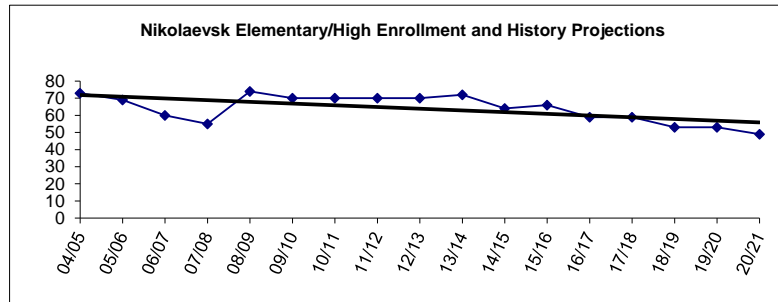
**FTE's Included In Current Budget**

|      |      |      |                           |      |      |      |
|------|------|------|---------------------------|------|------|------|
| 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 | 0.11 | 0.11 |
| 1.00 | 1.00 | 1.09 | Special Ed Teacher**      | 0.09 | -    | -    |
| 5.40 | 4.40 | 2.99 | Certificated Subtotal     | 2.39 | 2.31 | 2.31 |
| 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 |
| 2.94 | 2.94 | 2.25 | Non-Certificated Subtotal | 2.25 | 2.51 | 2.76 |
| 8.34 | 7.34 | 5.24 | Total                     | 4.64 | 4.82 | 5.07 |

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

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

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

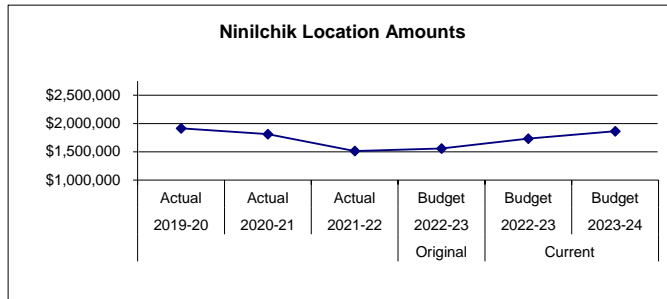


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2023 - 2024 Budget**

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

Date: 02/06/23

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Actual   | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget   | Change            | % Of<br>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                      | 262,960             | (18,556)          | (7)            |
| 579,871             | 564,447             | 437,831             | 3500 Employee Benefits                   | 511,636                       | 513,148                      | 619,259             | 106,111           | 21             |
| <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>1,699,864</u>    | <u>137,640</u>    | 9              |
| 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                       | 20,931              | (2,452)           | (10)           |
| 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>164,154</u>      | <u>(5,376)</u>    | (3)            |
| 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>\$ 1,864,018</u> | <u>\$ 132,264</u> | 8              |



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: 02/06/23

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

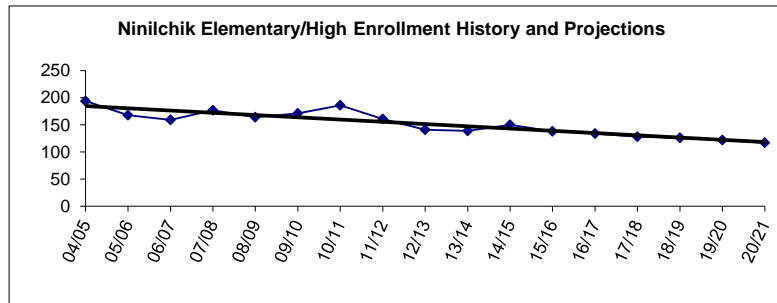
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 0.80         | 0.80         | 0.50         | Administrator             | 0.50         | 0.80         | 0.80         |
| 6.50         | 7.00         | 3.50         | Teacher (Includes Quest)  | 5.20         | 6.50         | 6.50         |
| 0.80         | 0.80         | 1.30         | Specialist*               | 1.30         | 1.00         | 1.00         |
| 2.00         | 1.95         | 2.00         | Special Ed Teacher**      | 2.00         | 2.00         | 2.00         |
| <u>10.10</u> | <u>10.55</u> | <u>7.30</u>  | Certificated Subtotal     | <u>9.00</u>  | <u>10.30</u> | <u>10.30</u> |
| 1.76         | 1.76         | 1.76         | Special Ed Aide           | 1.76         | 1.76         | 1.76         |
| -            | -            | -            | Aide                      | -            | -            | -            |
| 0.40         | -            | 0.40         | Nurse***                  | 0.40         | 0.40         | 0.40         |
| 2.00         | 2.00         | 2.00         | Support                   | 2.00         | 1.75         | 1.00         |
| 2.00         | 2.00         | 2.00         | Custodian                 | 2.00         | 2.00         | 2.00         |
| <u>6.16</u>  | <u>5.76</u>  | <u>6.16</u>  | Non-Certificated Subtotal | <u>6.16</u>  | <u>5.91</u>  | <u>5.16</u>  |
| <u>16.26</u> | <u>16.31</u> | <u>13.46</u> | Total                     | <u>15.16</u> | <u>16.21</u> | <u>15.46</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.

\*\* "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.

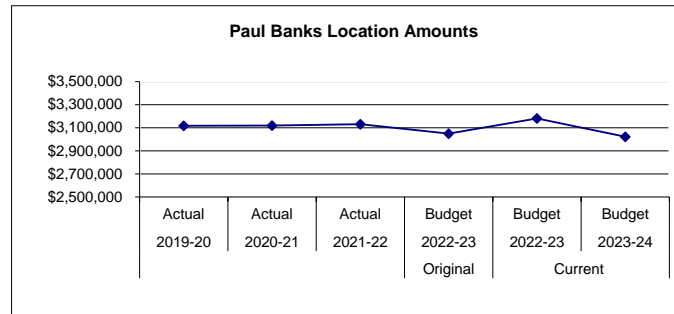


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2023 - 2024 Budget**

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

Date: 02/06/23

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Actual   | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget   | Change              | % Of<br>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                       | 21,506              | (35,848)            | (63)           |
| 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>135,948</u>      | <u>(124,374)</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>\$ 3,022,698</u> | <u>\$ (158,381)</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: 02/06/23

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

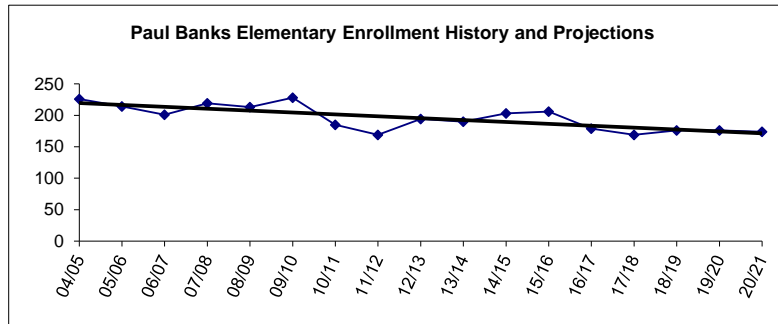
**FTE's Included In Current Budget**

|       |       |       |                                     |       |       |       |
|-------|-------|-------|-------------------------------------|-------|-------|-------|
| 1.00  | 1.00  | 1.00  | Administrator                       | 1.00  | 1.00  | 1.00  |
| 11.50 | 10.50 | 10.77 | Teacher (Includes Quest)            | 10.27 | 10.04 | 8.74  |
| 1.86  | 2.13  | 2.05  | Specialist*                         | 2.05  | 1.78  | 1.58  |
| 5.00  | 4.00  | 3.91  | Special Ed Teacher**                | 3.91  | 4.00  | 4.00  |
| 19.36 | 17.63 | 17.73 | Certificated Subtotal               | 17.23 | 16.82 | 15.32 |
| 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 | 28.50 | 27.00 |

\* "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.





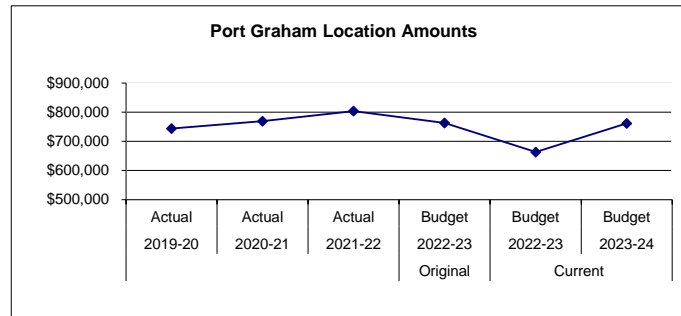
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/23

Location: 40 Port Graham Elementary / High

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change           | % Of<br>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                        | 6,492             | 598              | 10             |
| 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                      | 275,449           | 601              | 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>\$ 761,940</u> | <u>\$ 98,353</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: 02/06/23

Location: 40 Port Graham Elementary / High

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

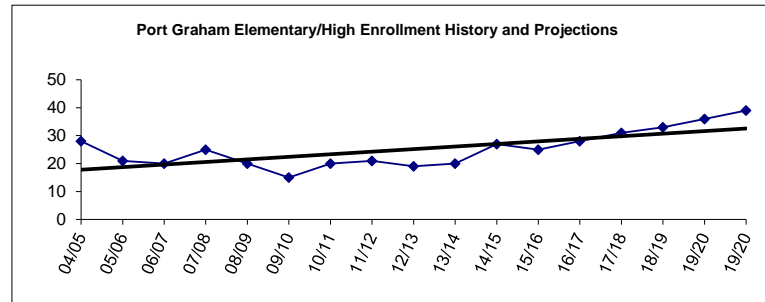
**FTE's Included In Current Budget**

|             |             |             |                           |             |             |             |
|-------------|-------------|-------------|---------------------------|-------------|-------------|-------------|
| 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        | 0.12        | 0.12        |
| 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>2.12</u> | <u>2.32</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>4.38</u> | <u>4.58</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.

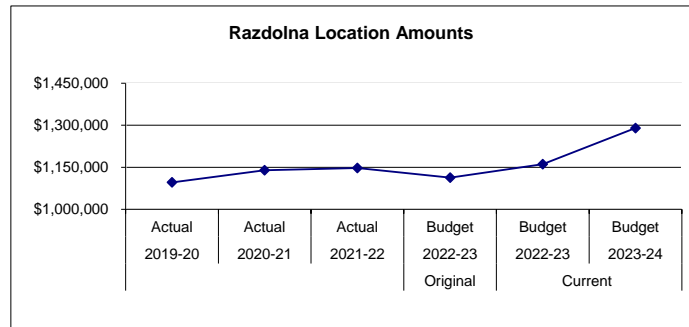


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2023 - 2024 Budget**

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

Date: 02/06/23

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change     | % Of<br>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                       | 12,013            | (18,465)   | (61)           |
| 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                      | 111,450           | (9,283)    | (8)            |
| -                 | 2,774             | -                 | 5100 Equipment                           | -                             | -                            | -                 | -          | -              |
| \$ 1,096,029      | \$ 1,139,172      | \$ 1,147,703      | Location Totals                          | \$ 1,113,283                  | \$ 1,161,340                 | \$ 1,290,184      | \$ 129,344 | 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: 02/06/23

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

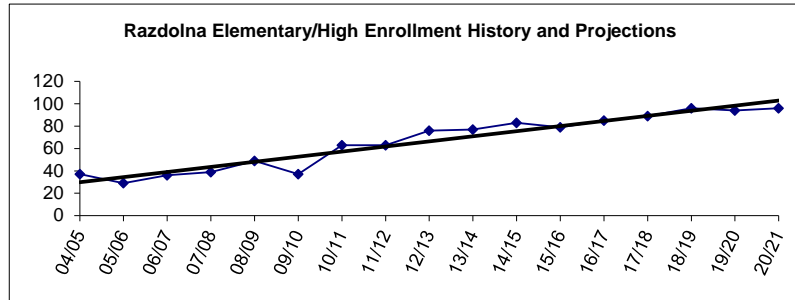
**FTE's Included In Current Budget**

|       |       |       |                           |       |       |       |
|-------|-------|-------|---------------------------|-------|-------|-------|
| 0.50  | 0.50  | 0.50  | Administrator             | 0.50  | 0.50  | 0.50  |
| 5.50  | 5.50  | 4.40  | Teacher (Includes Quest)  | 4.90  | 3.90  | 4.90  |
| 0.17  | 0.20  | 0.25  | Specialist*               | 0.25  | 0.33  | 0.33  |
| 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  | 5.33  | 6.33  |
| 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 | 10.47 | 11.47 |

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

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

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

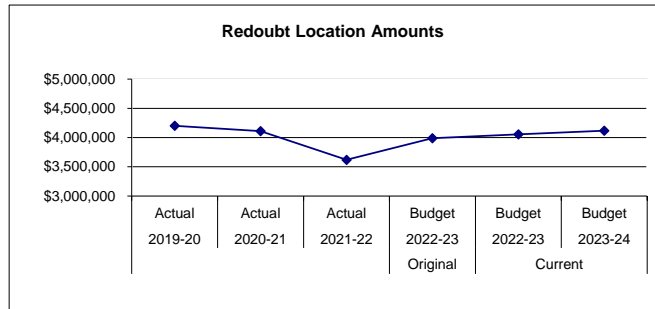


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2023 - 2024 Budget**

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

Date: 02/06/23

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Actual   | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget   | Change            | % Of<br>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                      | 38,234              | (71,896)          | (65)           |
| 718                 | 718                 | 718                 | 4900 Other Expenses                      | 700                           | 700                          | 700                 | -                 | -              |
| 353,711             | 244,300             | 179,495             | Subtotal - Other                         | 150,285                       | 405,399                      | 153,494             | (70,780)          | (17)           |
| 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>\$ 4,119,569</u> | <u>\$ 244,390</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: 02/06/23

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

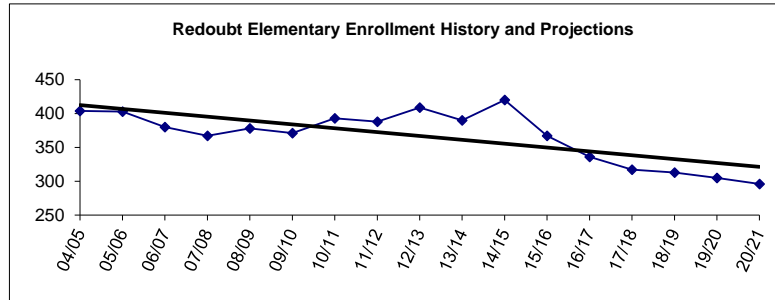
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 1.00         | 1.00         | 1.00         | Administrator             | 1.00         | 1.00         | 1.00         |
| 18.00        | 18.00        | 14.00        | Teacher (Includes Quest)  | 18.00        | 16.00        | 15.00        |
| 1.65         | 1.45         | 1.40         | Specialist*               | 1.40         | 2.40         | 1.40         |
| 5.00         | 5.00         | 5.00         | Special Ed Teacher**      | 5.00         | 5.00         | 5.00         |
| <u>25.65</u> | <u>25.45</u> | <u>21.40</u> | Certificated Subtotal     | <u>25.40</u> | <u>24.40</u> | <u>22.40</u> |
| 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         |
| <u>14.01</u> | <u>13.89</u> | <u>13.62</u> | Non-Certificated Subtotal | <u>14.62</u> | <u>13.74</u> | <u>13.74</u> |
| <u>39.66</u> | <u>39.34</u> | <u>35.02</u> | Total                     | <u>40.02</u> | <u>38.14</u> | <u>36.14</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.

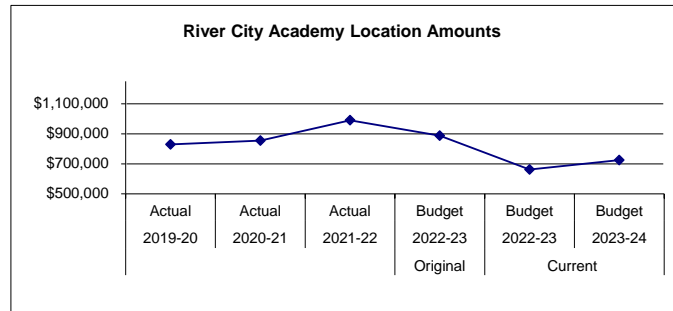


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2023 - 2024 Budget**

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

Date: 02/06/23

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change      | % Of<br>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                       | 10,828            | (4,898)     | (31)           |
| 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                       | 14,011            | (4,934)     | (26)           |
| 607               | 2,526             | 1,892             | 5100 Equipment                           | -                             | -                            | -                 | -           | -              |
| \$ 829,420        | \$ 854,399        | \$ 990,007        | Location Totals                          | \$ 888,234                    | \$ 661,968                   | \$ 725,581        | \$ 63,613   | 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: 02/06/23

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

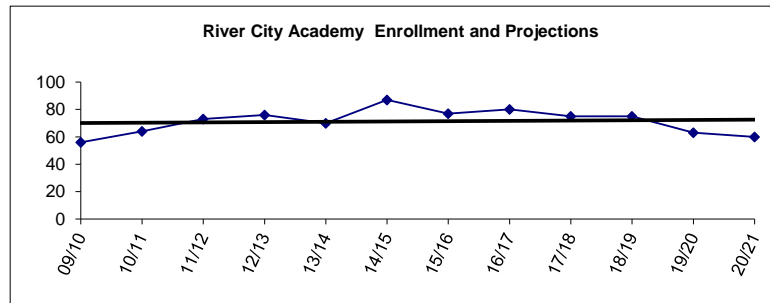
**FTE's Included In Current Budget**

|      |      |      |                           |      |      |      |
|------|------|------|---------------------------|------|------|------|
| 0.50 | 0.50 | 0.50 | Administrator             | 0.50 | 0.50 | 0.50 |
| 4.50 | 4.50 | 5.50 | Teacher                   | 5.00 | 4.00 | 3.00 |
| 0.33 | 0.29 | 0.58 | Specialist*               | 0.58 | 0.71 | 0.51 |
| 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 | 6.71 | 5.51 |
| -    | -    | -    | 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 | 7.84 | 6.52 |

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

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

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



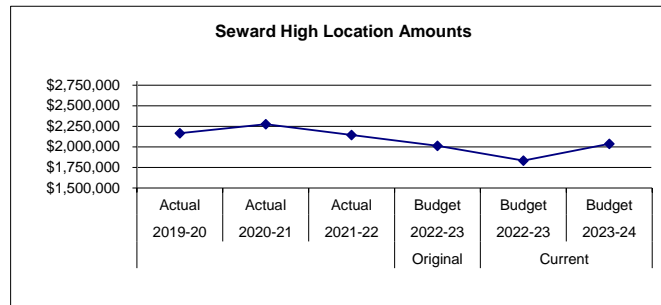


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2023 - 2024 Budget**

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

Date: 02/06/23

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Actual   | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget   | Change            | % Of<br>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                      | 314,696             | 41,536            | 15             |
| 616,691             | 659,250             | 548,447             | 3500 Employee Benefits                   | 613,876                       | 443,543                      | 605,163             | 161,620           | 36             |
| <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>1,691,951</u>    | <u>195,079</u>    | 13             |
| -                   | -                   | -                   | 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                       | 36,810              | 4,396             | 14             |
| 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>346,032</u>      | <u>9,558</u>      | 3              |
| <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>\$ 2,037,983</u> | <u>\$ 204,637</u> | 11             |



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: 02/06/23

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

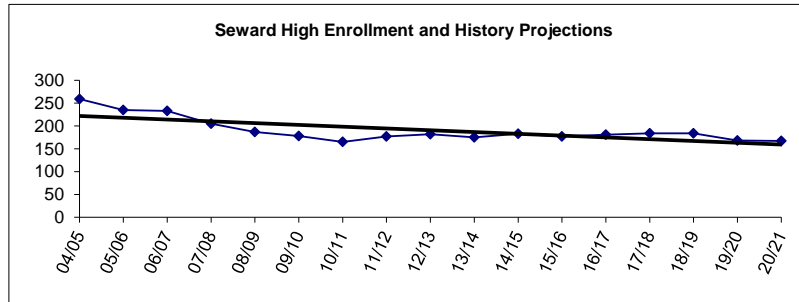
**FTE's Included In Current Budget**

|              |              |              |                                     |              |              |              |
|--------------|--------------|--------------|-------------------------------------|--------------|--------------|--------------|
| 0.50         | 0.50         | 0.50         | Administrator                       | 1.00         | 1.00         | 1.00         |
| 7.00         | 8.25         | 5.50         | Teacher (Includes Quest)            | 6.00         | 5.00         | 4.50         |
| 0.85         | 0.60         | 0.61         | Specialist*                         | 0.61         | 0.60         | 0.60         |
| 2.00         | 2.00         | 1.00         | Special Ed Teacher**                | 1.00         | 2.00         | 2.00         |
| <u>10.35</u> | <u>11.35</u> | <u>7.61</u>  | Certificated Subtotal               | <u>8.61</u>  | <u>8.60</u>  | <u>8.10</u>  |
| 1.76         | 1.81         | 2.64         | Special Ed Aide                     | 2.64         | 2.71         | 2.71         |
| 1.04         | 1.04         | 0.44         | Aide (ELL tutor budgeted @ Loc. 92) | 1.04         | 0.44         | 0.44         |
| 0.39         | 0.39         | -            | Nurse***                            | -            | -            | -            |
| 3.00         | 3.00         | 3.00         | Support                             | 3.00         | 3.00         | 1.50         |
| 2.00         | 2.00         | 2.00         | Custodian                           | 2.00         | 2.00         | 2.00         |
| <u>8.19</u>  | <u>8.24</u>  | <u>8.08</u>  | Non-Certificated Subtotal           | <u>8.68</u>  | <u>8.15</u>  | <u>6.65</u>  |
| <u>18.54</u> | <u>19.59</u> | <u>15.69</u> | Total                               | <u>17.29</u> | <u>16.75</u> | <u>14.75</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.

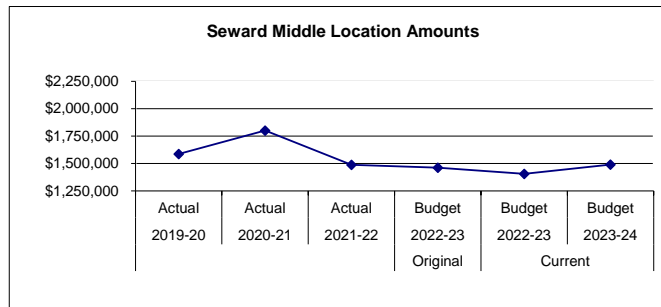


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2023 - 2024 Budget**

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

Date: 02/06/23

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Actual   | Account Description                 | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget   | Change           | % Of<br>Change |
|---------------------|---------------------|---------------------|-------------------------------------|-------------------------------|------------------------------|---------------------|------------------|----------------|
| \$ 714,286          | \$ 865,561          | \$ 670,281          | 3100 Certificated Salaries          | \$ 629,747                    | \$ 651,693                   | \$ 619,761          | \$ (31,932)      | (5)            |
| 201,452             | 186,420             | 178,714             | 3200 Non-Certificated Salaries      | 173,549                       | 154,921                      | 186,242             | 31,321           | 20             |
| 454,967             | 551,556             | 384,025             | 3500 Employee Benefits              | 449,926                       | 389,556                      | 465,769             | 76,213           | 20             |
| 1,370,705           | 1,603,537           | 1,233,020           | Subtotal - Personnel Services       | 1,253,222                     | 1,196,170                    | 1,271,772           | 75,602           | 6              |
| 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                       | 17,485              | (1,557)          | (8)            |
| 628                 | 224                 | 221                 | 4900 Other Expenses                 | 560                           | 560                          | 560                 | -                | -              |
| 216,816             | 185,500             | 254,873             | Subtotal - Other                    | 208,569                       | 209,570                      | 219,219             | 9,649            | 5              |
| 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>\$ 1,490,991</u> | <u>\$ 85,251</u> | 6              |



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: 02/06/23

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

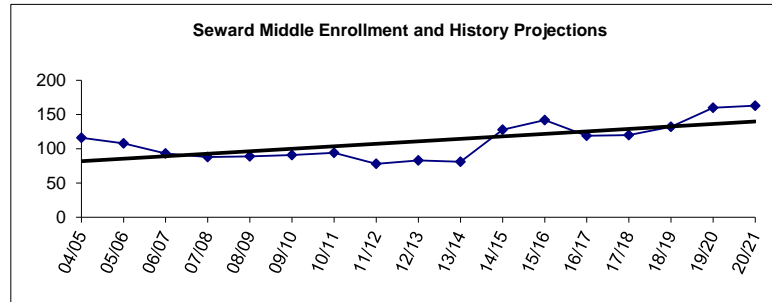
**FTE's Included In Current Budget**

|       |       |       |                           |       |       |       |
|-------|-------|-------|---------------------------|-------|-------|-------|
| 0.50  | 0.50  | 0.50  | Administrator             | 0.50  | 0.80  | 0.50  |
| 7.95  | 8.70  | 6.35  | Teacher (Includes Quest)  | 8.35  | 5.85  | 4.85  |
| 0.35  | 0.60  | 0.69  | Specialist*               | 0.69  | 0.60  | 0.60  |
| 1.00  | 2.00  | 2.00  | Special Ed Teacher**      | 1.00  | 1.00  | 2.00  |
| 9.80  | 11.80 | 9.54  | Certificated Subtotal     | 10.54 | 8.25  | 7.95  |
| 0.97  | 0.91  | 0.88  | Special Ed Aide           | 0.88  | 0.98  | 0.98  |
| 1.28  | 1.28  | 0.88  | Aide                      | 1.28  | 0.88  | 0.88  |
| 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  |
| 4.48  | 4.42  | 3.64  | Non-Certificated Subtotal | 4.04  | 3.86  | 3.74  |
| 14.28 | 16.22 | 13.18 | Totals                    | 14.58 | 12.11 | 11.69 |

\* "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.

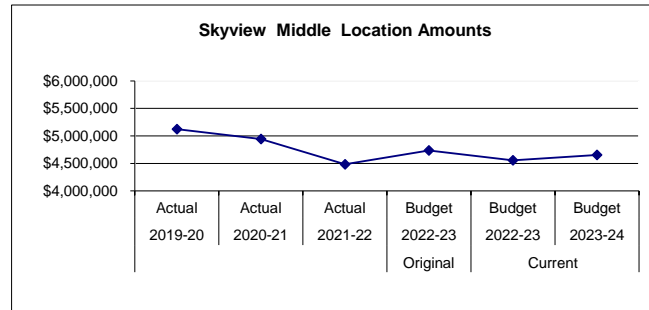


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2023 - 2024 Budget**

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

Date: 02/06/23

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change    | % Of<br>Change |
|-------------------|-------------------|-------------------|--|-------------------------------|------------------------------|-------------------|-----------|----------------|
| \$ 2,455,834      | \$ 2,310,483      | \$ 2,100,997      | 3100 Certificated Salaries               | \$ 2,065,434                  | \$ 1,928,033                 | \$ 1,975,453      | \$ 47,420 | 2              |
| 669,795           | 676,099           | 606,335           | 3200 Non-Certificated Salaries           | 628,341                       | 807,678                      | 652,119           | (155,559) | (19)           |
| 1,489,289         | 1,435,220         | 1,192,161         | 3500 Employee Benefits                   | 1,550,957                     | 1,326,825                    | 1,506,238         | 179,413   | 14             |
| 4,614,918         | 4,421,802         | 3,899,493         | Subtotal - Personnel Services            | 4,244,732                     | 4,062,536                    | 4,133,810         | 71,274    | 2              |
| -                 | -                 | -                 | 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                       | 68,042            | 12,318    | 22             |
| 1,428             | 2,042             | 964               | 4900 Other Expenses                      | 714                           | 714                          | 714               | -         | -              |
| 507,113           | 509,164           | 584,252           | Subtotal - Other                         | 489,125                       | 492,547                      | 517,925           | 25,378    | 5              |
| 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                 | \$ 4,651,735      | \$ 96,122 | 2              |



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: 02/06/23

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

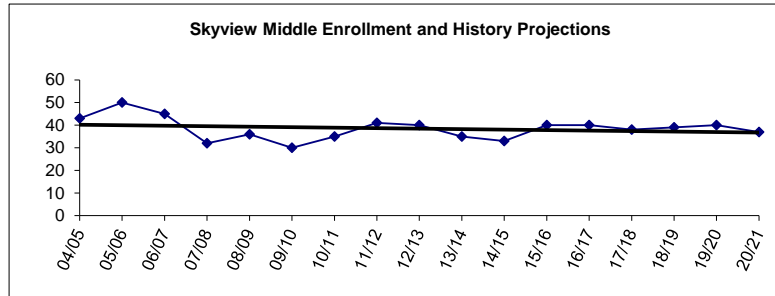
**FTE's Included In Current Budget**

|       |       |       |                           |       |       |       |
|-------|-------|-------|---------------------------|-------|-------|-------|
| 2.00  | 2.00  | 1.00  | Administrator             | 2.00  | 1.50  | 1.50  |
| 22.00 | 20.50 | 17.50 | Teacher (Includes Quest)  | 19.50 | 15.00 | 15.50 |
| 1.88  | 1.89  | 1.95  | Specialist*               | 1.95  | 1.71  | 1.71  |
| 5.00  | 5.00  | 5.00  | Special Ed Teacher**      | 5.00  | 5.00  | 5.00  |
| 30.88 | 29.39 | 25.45 | Certificated Subtotal     | 28.45 | 23.21 | 23.71 |
| 5.28  | 4.40  | 4.40  | Special Ed Aide           | 4.40  | 5.28  | 5.28  |
| 0.88  | 0.88  | 0.88  | Aide                      | 0.88  | 0.88  | 0.88  |
| 0.88  | 0.88  | 0.88  | Nurse***                  | 0.88  | 0.88  | 0.88  |
| 4.00  | 4.00  | 3.00  | Support                   | 3.50  | 5.00  | 2.00  |
| 4.00  | 4.00  | 4.00  | Custodian                 | 4.50  | 4.50  | 4.50  |
| 15.04 | 14.16 | 13.16 | Non-Certificated Subtotal | 14.16 | 16.54 | 13.54 |
| 45.92 | 43.55 | 38.61 | Total                     | 42.61 | 39.75 | 37.25 |

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

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

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



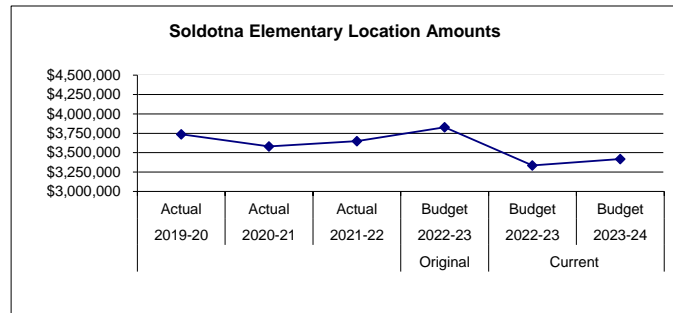
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/23

Location: 43 Soldotna Elementary

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Actual   | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget   | Change            | % Of<br>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                       | 32,537              | (50,831)          | (61)           |
| 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>142,850</u>      | <u>(53,137)</u>   | (19)           |
| <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>\$ 3,419,058</u> | <u>\$ 168,457</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: 02/06/23

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

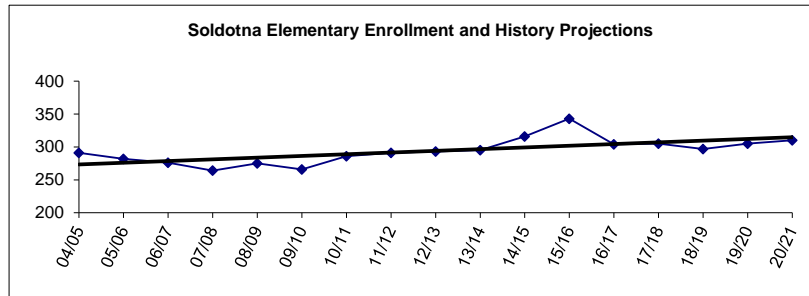
**FTE's Included In Current Budget**

|              |              |              |                                     |              |              |              |
|--------------|--------------|--------------|-------------------------------------|--------------|--------------|--------------|
| 1.00         | 1.00         | 1.00         | Administrator                       | 1.00         | 1.00         | 1.00         |
| 13.15        | 12.65        | 12.00        | Teacher (Includes Quest)            | 14.50        | 11.50        | 11.50        |
| 1.15         | 1.15         | 1.35         | Specialist*                         | 1.35         | 0.90         | 0.40         |
| 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>19.40</u> | <u>18.90</u> |
| 9.02         | 9.15         | 9.30         | Special Ed Aide                     | 9.30         | 7.36         | 7.36         |
| 0.40         | 0.40         | 0.40         | Aide (ELL tutor budgeted @ Loc. 92) | 0.40         | 0.40         | 0.40         |
| 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         | 2.00         | 2.00         |
| <u>13.48</u> | <u>13.61</u> | <u>12.88</u> | Non-Certificated Subtotal           | <u>13.38</u> | <u>11.94</u> | <u>11.44</u> |
| <u>35.78</u> | <u>35.41</u> | <u>34.23</u> | Total                               | <u>37.23</u> | <u>31.34</u> | <u>30.34</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.



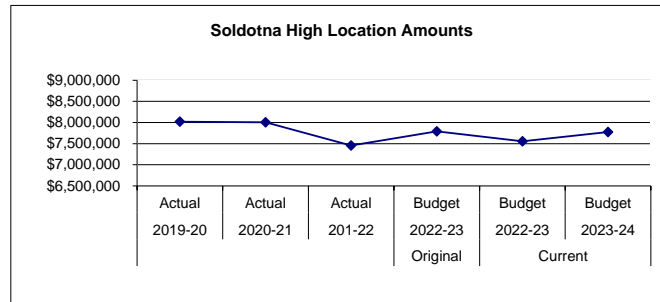


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2023 - 2024 Budget**

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

Date: 02/06/23

| 2019-20<br>Actual   | 2020-21<br>Actual   | 201-22<br>Actual    | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget   | Change            | % Of<br>Change |
|---------------------|---------------------|---------------------|--|-------------------------------|------------------------------|---------------------|-------------------|----------------|
| \$ 3,753,711        | \$ 3,667,172        | \$ 3,409,442        | 3100 Certificated Salaries               | \$ 3,428,860                  | \$ 3,467,184                 | \$ 3,536,552        | \$ 69,368         | 2              |
| 1,108,849           | 1,124,246           | 1,128,021           | 3200 Non-Certificated Salaries           | 1,121,680                     | 1,078,590                    | 1,043,215           | (35,375)          | (3)            |
| 2,482,047           | 2,565,385           | 2,192,034           | 3500 Employee Benefits                   | 2,634,520                     | 2,387,945                    | 2,580,483           | 192,538           | 8              |
| <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>7,160,250</u>    | <u>226,531</u>    | <u>3</u>       |
| -                   | -                   | 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                       | 11,246              | (15,910)          | (59)           |
| 156,373             | 120,623             | 204,742             | 4500 Supplies, Materials, and Media      | 118,224                       | 123,282                      | 132,544             | 9,262             | 8              |
| 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>613,198</u>      | <u>(7,139)</u>    | <u>(1)</u>     |
| <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>-</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>\$ 7,773,448</u> | <u>\$ 218,308</u> | <u>3</u>       |



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: 02/06/23

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

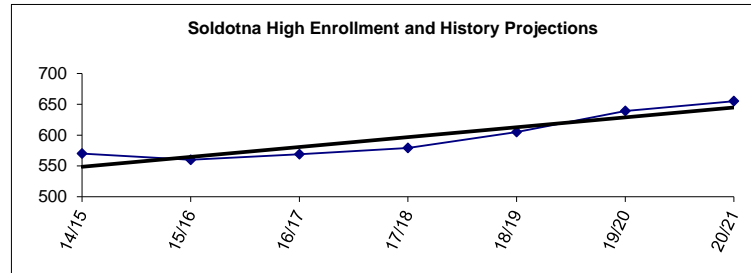
**FTE's Included In Current Budget**

|       |       |       |                           |       |       |       |
|-------|-------|-------|---------------------------|-------|-------|-------|
| 3.00  | 2.00  | 2.00  | Administrator             | 2.00  | 2.50  | 2.50  |
| 31.20 | 31.20 | 25.89 | Teacher (Includes Quest)  | 32.69 | 25.23 | 25.00 |
| 4.95  | 5.12  | 5.18  | Specialist*               | 4.38  | 4.54  | 4.54  |
| 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 | 40.27 | 40.04 |
| 12.32 | 12.32 | 12.32 | Special Ed Aide           | 12.32 | 12.32 | 12.32 |
| 1.44  | 1.19  | 0.44  | Aide                      | 1.44  | 0.44  | 0.44  |
| 1.00  | 1.00  | 1.00  | Nurse***                  | 1.00  | 1.00  | 1.00  |
| 6.00  | 6.00  | 5.50  | Support                   | 6.00  | 6.00  | 5.00  |
| 5.50  | 5.50  | 5.00  | Custodian                 | 5.50  | 5.50  | 5.50  |
| 26.26 | 26.01 | 24.26 | Non-Certificated Subtotal | 26.26 | 25.26 | 24.26 |
| 72.41 | 71.33 | 65.33 | Total                     | 72.33 | 65.53 | 64.30 |

\* "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.



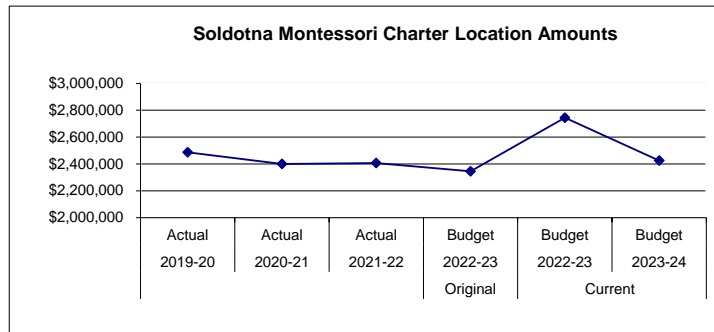
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/23

Location: 64 Soldotna Montessori Charter School

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Actual   | Account Description                        | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget   | Change              | % Of<br>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                        | -                             | -                            | -                   | -                   | #DIV/0!        |
| 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: 02/06/23

Location: 64 Soldotna Montessori Charter School

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

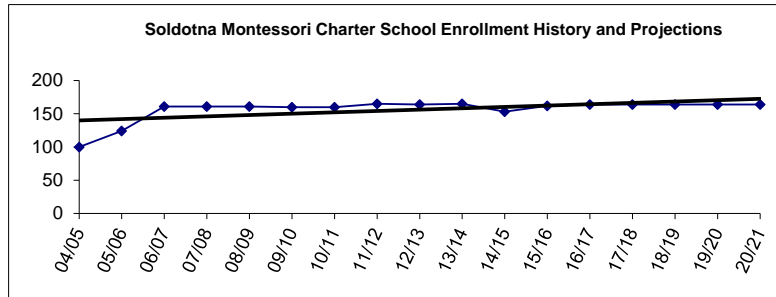
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 1.00         | 1.00         | 1.00         | Administrator             | 1.00         | 1.00         | 1.00         |
| 8.85         | 9.35         | 9.35         | Teacher (Includes Quest)  | 9.35         | 8.85         | 8.85         |
| 0.55         | 0.40         | 0.45         | Specialist*               | 0.45         | -            | -            |
| 1.00         | 1.00         | 1.00         | Special Ed Teacher**      | 1.00         | 1.00         | 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         | 1.69         | 1.69         |
| 4.91         | 4.91         | 4.77         | Aide                      | 4.77         | 4.75         | 4.75         |
| 0.32         | 0.32         | 0.32         | Nurse***                  | 0.32         | 0.32         | 0.32         |
| 1.00         | 1.00         | 1.00         | Support                   | 1.00         | 1.00         | 1.00         |
| 1.00         | 1.00         | 1.00         | Custodian                 | 1.00         | 1.00         | 1.00         |
| <u>8.74</u>  | <u>8.74</u>  | <u>8.60</u>  | Non-Certificated Subtotal | <u>8.60</u>  | <u>8.76</u>  | <u>8.76</u>  |
| <u>20.14</u> | <u>20.49</u> | <u>20.40</u> | Total                     | <u>20.40</u> | <u>19.61</u> | <u>19.61</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.

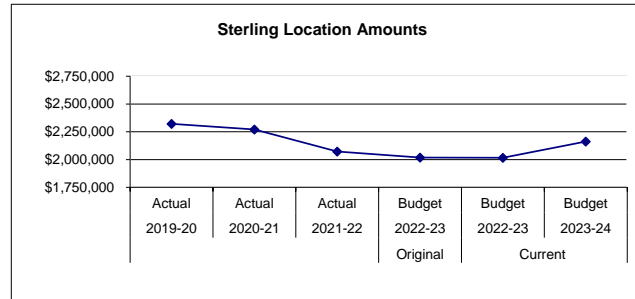


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2023 - 2024 Budget**

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

Date: 02/06/23

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change     | % Of<br>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                       | 18,376            | (30,384)   | (62)           |
| 968               | 718               | 753               | 4900 Other Expenses                      | 560                           | 560                          | 560               | -          | -              |
| 294,760           | 138,176           | 149,236           | Subtotal - Other                         | 128,724                       | 159,938                      | 126,789           | (33,149)   | (21)           |
| -                 | 8,752             | -                 | 5100 Equipment                           | -                             | -                            | -                 | -          | -              |
| \$ 2,321,508      | \$ 2,270,577      | \$ 2,072,546      | Location Totals                          | \$ 2,018,061                  | \$ 2,016,076                 | \$ 2,162,941      | \$ 146,865 | 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: 02/06/23

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

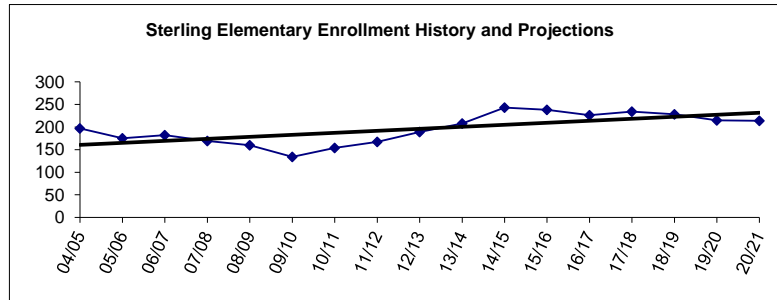
**FTE's Included In Current Budget**

|       |       |       |                           |       |       |       |
|-------|-------|-------|---------------------------|-------|-------|-------|
| 1.00  | 1.00  | 1.00  | Administrator             | 1.00  | 1.00  | 1.00  |
| 10.50 | 11.00 | 9.00  | Teacher (Includes Quest)  | 8.90  | 7.10  | 8.80  |
| 0.70  | 0.90  | 1.20  | Specialist*               | 1.20  | 2.00  | 0.70  |
| 2.00  | 2.00  | 2.00  | Special Ed Teacher**      | 2.00  | 2.00  | 1.00  |
| 14.20 | 14.90 | 13.20 | Certificated Subtotal     | 13.10 | 12.10 | 11.50 |
| 3.52  | 2.64  | 2.64  | Special Ed Aide           | 2.64  | 2.99  | 2.99  |
| 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  | 6.75  | 6.75  |
| 21.48 | 21.30 | 19.60 | Total                     | 19.50 | 18.85 | 18.25 |

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

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

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

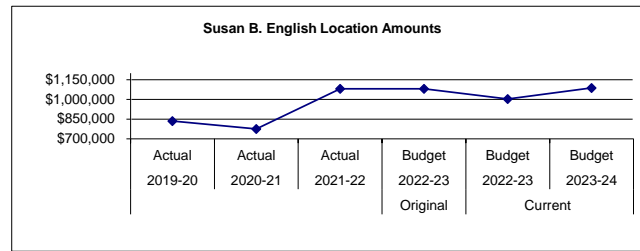


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2023 - 2024 Budget**

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

Date: 02/06/23

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual   | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget   | Change           | % Of<br>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                      | 162,631             | 2,176            | 1              |
| 206,448           | 231,443           | 275,208             | 3500 Employee Benefits                   | 322,893                       | 261,567                      | 311,213             | 49,646           | 19             |
| <u>539,343</u>    | <u>578,625</u>    | <u>765,685</u>      | Subtotal - Personnel Services            | <u>819,024</u>                | <u>728,838</u>               | <u>822,619</u>      | <u>93,781</u>    | 13             |
| -                 | -                 | -                   | 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                       | 16,606              | (9,459)          | (36)           |
| 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>265,304</u>      | <u>(6,714)</u>   | (2)            |
| -                 | -                 | 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>\$ 1,087,923</u> | <u>\$ 84,767</u> | 8              |



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: 02/06/23

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

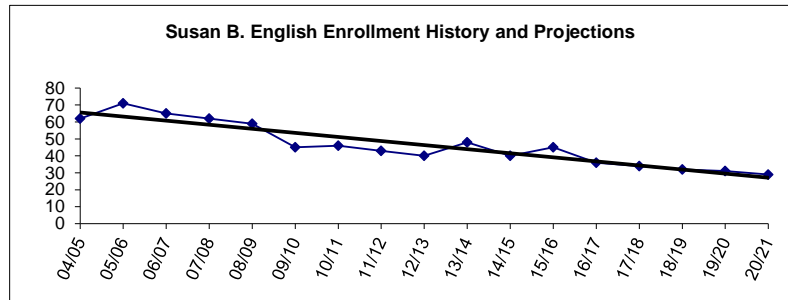
**FTE's Included In Current Budget**

|             |             |             |                           |             |             |             |
|-------------|-------------|-------------|---------------------------|-------------|-------------|-------------|
| 0.20        | 0.20        | 0.20        | Administrator             | 0.20        | 0.20        | 0.50        |
| 2.00        | 3.00        | 3.80        | Teacher (Includes Quest)  | 3.30        | 2.90        | 3.10        |
| 0.20        | 0.20        | 0.35        | Specialist*               | 0.35        | 0.33        | 0.33        |
| 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>3.43</u> | <u>3.93</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        | 0.88        |
| 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>3.76</u> |
| <u>6.74</u> | <u>6.96</u> | <u>8.57</u> | Total                     | <u>8.07</u> | <u>7.82</u> | <u>7.69</u> |

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

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

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



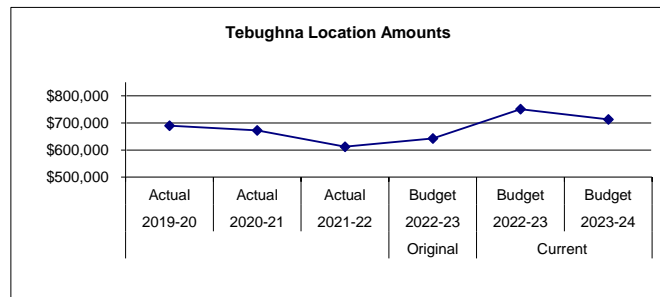


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures  
Location: 01 Tebughna

Date: 02/06/23

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change             | % Of<br>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                       | 7,538             | (8,406)            | (53)           |
| 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                      | 226,357           | (3,472)            | (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>\$ 712,732</u> | <u>\$ (37,881)</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: 02/06/23

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

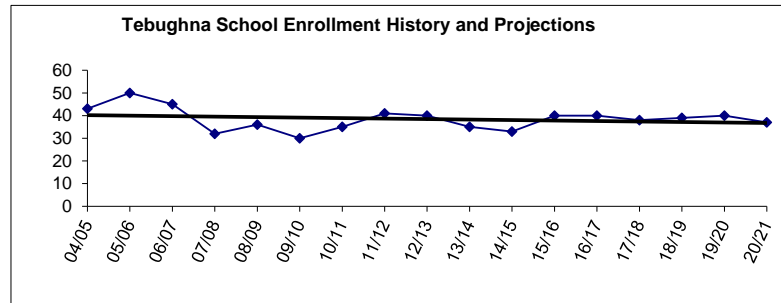
**FTE's Included In Current Budget**

|             |             |             |                           |             |             |             |
|-------------|-------------|-------------|---------------------------|-------------|-------------|-------------|
| 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        | 2.10        |
| -           | -           | 0.10        | Specialist *              | -           | 0.10        | 0.01        |
| 0.08        | 0.10        | -           | Special Ed Teacher**      | -           | 0.01        | -           |
| <u>2.28</u> | <u>3.10</u> | <u>2.30</u> | Certificated Subtotal     | <u>2.35</u> | <u>3.11</u> | <u>2.31</u> |
| -           | -           | -           | Aide                      | -           | -           | -           |
| -           | -           | -           | Nurse ***                 | -           | -           | -           |
| 0.88        | 0.88        | 0.88        | Support                   | 0.88        | 0.88        | 0.88        |
| 1.00        | 1.00        | 1.00        | Custodian                 | 1.00        | 1.00        | 1.00        |
| <u>1.88</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>4.99</u> | <u>4.19</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.

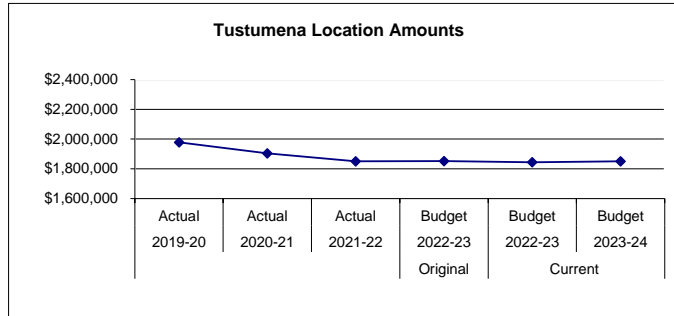


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2023 - 2024 Budget**

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

Date: 02/06/23

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Actual   | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget   | Change          | % Of<br>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                       | 18,877              | (27,189)        | (59)           |
| 688                 | 688                 | 70                  | 4900 Other Expenses                      | 700                           | 700                          | 700                 | -               | -              |
| 220,344             | 146,707             | 157,719             | Subtotal - Other                         | 149,823                       | 178,918                      | 149,898             | (29,020)        | (16)           |
| 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>\$ 1,850,982</u> | <u>\$ 6,902</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: 02/06/23

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

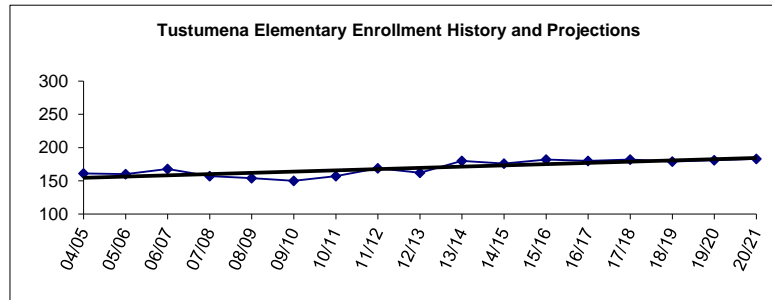
**FTE's Included In Current Budget**

|       |       |       |                           |       |       |       |
|-------|-------|-------|---------------------------|-------|-------|-------|
| 0.70  | 0.70  | 0.60  | Administrator             | 0.60  | 1.00  | 1.00  |
| 9.25  | 9.00  | 8.00  | Teacher (Includes Quest)  | 7.80  | 6.30  | 6.00  |
| 0.40  | 0.40  | 0.70  | Specialist*               | 0.70  | 0.90  | 0.70  |
| 1.92  | 2.00  | 2.00  | Special Ed Teacher**      | 2.00  | 2.00  | 2.00  |
| 12.27 | 12.10 | 11.30 | Certificated Subtotal     | 11.10 | 10.20 | 9.70  |
| 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  |
| 7.25  | 6.75  | 6.75  | Non-Certificated Subtotal | 6.75  | 6.75  | 6.75  |
| 19.52 | 18.85 | 18.05 | Total                     | 17.85 | 16.95 | 16.45 |

\* "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.



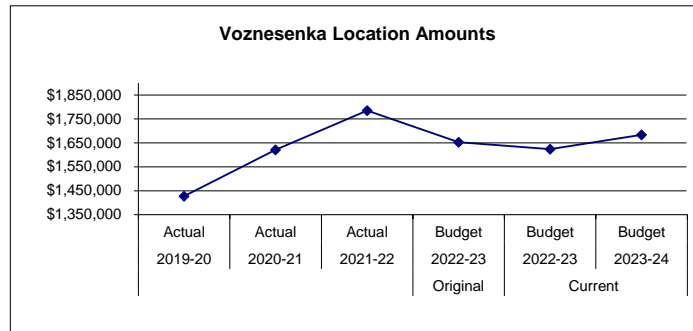
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/23

**Location: 53 Voznesenka Elementary / High**

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Actual   | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget   | Change           | % Of<br>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                       | 14,267              | (19,259)         | (57)           |
| 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>189,090</u>      | <u>(12,214)</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>\$ 1,683,478</u> | <u>\$ 59,718</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: 02/06/23

Location: 53 Voznesenka Elementary / High

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

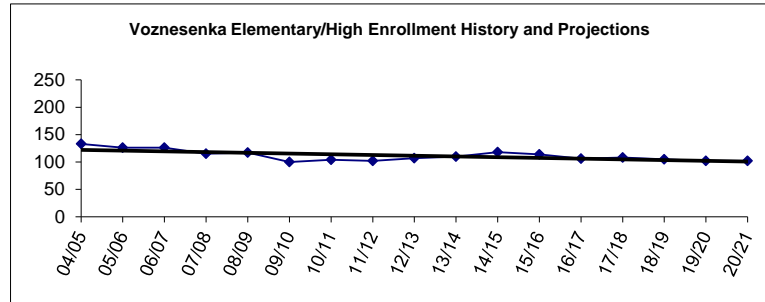
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 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         | 6.90         |
| 0.17         | 0.20         | 0.65         | Specialist*               | 0.65         | 0.60         | 0.60         |
| 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>11.30</u> | <u>9.30</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>17.31</u> | <u>15.31</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.

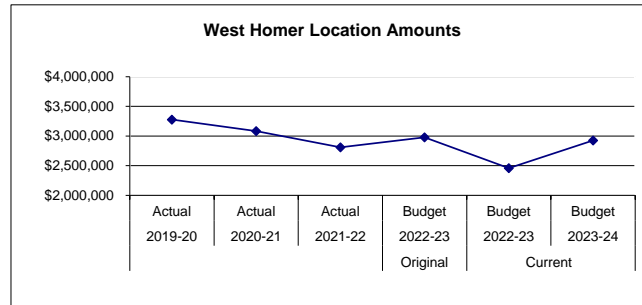


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
2023 - 2024 Budget**

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

Date: 02/06/23

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change     | % Of<br>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                       | 26,130            | (47,894)   | (65)           |
| 718               | 893               | 893               | 4900 Other Expenses                      | 700                           | 700                          | 700               | -          | -              |
| 254,716           | 162,763           | 197,587           | Subtotal - Other                         | 183,285                       | 232,166                      | 179,357           | (52,809)   | (23)           |
| -                 | -                 | 2,194             | 5100 Equipment                           | -                             | -                            | -                 | -          | -              |
| \$ 3,278,201      | \$ 3,084,324      | \$ 2,811,386      | Location Totals                          | \$ 2,977,995                  | \$ 2,459,151                 | \$ 2,924,585      | \$ 465,434 | 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: 02/06/23

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

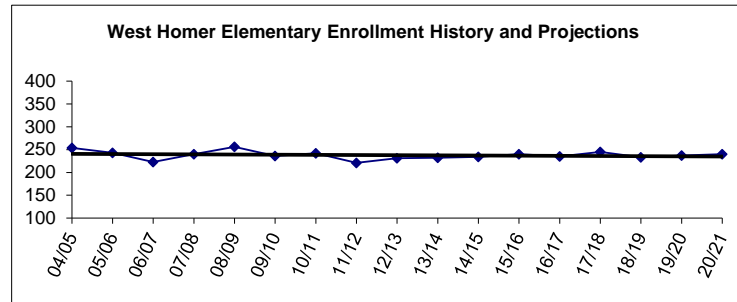
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 1.00         | 1.00         | 1.00         | Administrator             | 1.00         | 1.00         | 1.00         |
| 13.00        | 14.50        | 12.50        | Teacher (Includes Quest)  | 14.00        | 8.60         | 10.50        |
| 1.78         | 1.73         | 1.28         | Specialist*               | 1.28         | 0.67         | 0.27         |
| 5.00         | 4.00         | 5.00         | Special Ed Teacher**      | 4.00         | 4.00         | 4.00         |
| <u>20.78</u> | <u>21.23</u> | <u>19.78</u> | Certificated Subtotal     | <u>20.28</u> | <u>14.27</u> | <u>15.77</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>25.92</u> | <u>27.36</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.





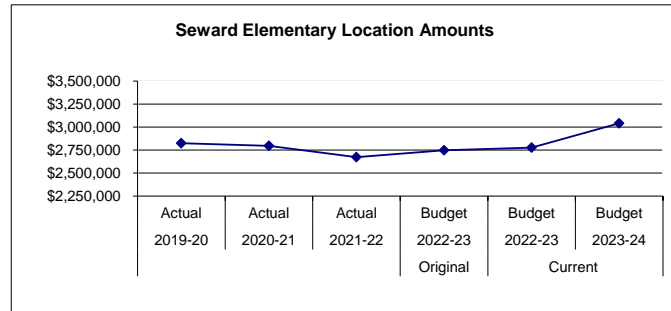
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT**  
**2023 - 2024 Budget**

Fund: 100 General Fund - Expenditures

Date: 02/06/23

Location: 42 William H. Seward Elementary

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Actual   | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget   | Change            | % Of<br>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>    | 12             |
| -                   | -                   | 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                       | 30,716              | (46,626)          | (60)           |
| 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>195,626</u>      | <u>(44,446)</u>   | (19)           |
| 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>\$ 3,041,479</u> | <u>\$ 264,853</u> | 10             |



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: 02/06/23

Location: 42 William H. Seward Elementary

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

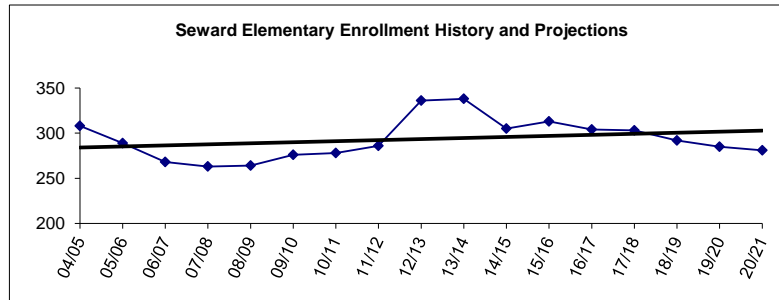
**FTE's Included In Current Budget**

|              |              |              |                           |              |              |              |
|--------------|--------------|--------------|---------------------------|--------------|--------------|--------------|
| 1.00         | 1.00         | 1.00         | Administrator             | 1.00         | 1.00         | 1.00         |
| 14.75        | 13.75        | 11.90        | Teacher (Includes Quest)  | 15.90        | 12.80        | 12.40        |
| 0.70         | 2.00         | 0.66         | Specialist*               | 0.66         | 3.00         | 1.40         |
| 4.00         | 4.00         | 4.00         | Special Ed Teacher**      | 3.00         | 4.00         | 4.00         |
| <u>20.45</u> | <u>20.75</u> | <u>17.56</u> | Certificated Subtotal     | <u>20.56</u> | <u>20.80</u> | <u>18.80</u> |
| 3.44         | 2.52         | 2.64         | Special Ed Aide           | 2.64         | 2.59         | 2.59         |
| 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>6.85</u>  | <u>6.85</u>  |
| <u>29.14</u> | <u>27.53</u> | <u>24.46</u> | Total                     | <u>27.46</u> | <u>27.65</u> | <u>25.65</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: 02/06/23

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change    | % Of<br>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                        | 6,109             | 514       | 9              |
| -                 | -                 | -                 | 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                      | 217,604           | 25,514    | 13             |
| -                 | 10,640            | -                 | 5100 Equipment                           | -                             | -                            | -                 | -         | -              |
| \$ 475,979        | \$ 433,925        | \$ 429,199        | Location Totals                          | \$ 354,643                    | \$ 308,861                   | \$ 333,678        | \$ 24,817 | 8              |

**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: 02/06/23

| 2019-20<br>Actual                       | 2020-21<br>Actual | 2021-22<br>Actual | Account Description       | 2022-23<br>Budget | Current<br>2022-23<br>Budget | 2024-23<br>Budget |
|---|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| <b>FTE's Included In Current Budget</b> |                   |                   |                           |                   |                              |                   |
| -                                       | -                 | -                 | 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: 02/06/23

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change            | % Of<br>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>          | #DIV/0!        |
| <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: 02/06/23

| 2019-20<br>Actual                       | 2020-21<br>Actual | 2021-22<br>Actual | Account Description       | 2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget |
|---|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| <b>FTE's Included In Current Budget</b> |                   |                   |                           |                   |                              |                   |
| 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: 02/06/23

Location: 72 Assistant Superintendent Instructional Support

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

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

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

Fund: 100 General Fund - Expenditures

Date: 02/06/23

Location: 72 Assistant Superintendent Instructional Support

| 2019-20<br>Actual                       | 2020-21<br>Actual | 2021-22<br>Actual | Account Description      | 2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget |
|---|-------------------|-------------------|--------------------------|-------------------|------------------------------|-------------------|
| <b>FTE's Included In Current Budget</b> |                   |                   |                          |                   |                              |                   |
| -                                       | -                 | -                 | 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: 02/06/23

Location: 73 Assistant Superintendent Instruction

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change    | % Of<br>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: 02/06/23

Location: 73 Assistant Superintendent Instruction

| 2019-20<br>Actual                       | 2020-21<br>Actual | 2021-22<br>Actual | Account Description       | 2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget |
|---|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| <b>FTE's Included In Current Budget</b> |                   |                   |                           |                   |                              |                   |
| -                                       | 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: 02/06/23

Location: 74 Fiscal Services

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change    | % Of<br>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                      | 103,773           |           | -              |
| 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)                     | (43,074)          | -         | -              |
| 150               | -                 | 845               | 5100 Equipment                           | -                             | -                            | -                 |           | -              |
| \$ 987,048        | \$ 909,661        | \$ 934,174        | Location Totals                          | \$ 1,043,520                  | \$ 1,114,986                 | \$ 1,173,065      | \$ 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: 02/06/23

| 2019-20<br>Actual                       | 2020-21<br>Actual | 2021-22<br>Actual | Account Description       | 2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget |
|---|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| <b>FTE's Included In Current Budget</b> |                   |                   |                           |                   |                              |                   |
| -                                       | -                 | -                 | 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: 02/06/23

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change             | % Of<br>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: 02/06/23

| 2019-20<br>Actual                              | 2020-21<br>Actual | 2021-22<br>Actual | Account Description       | 2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget |
|--|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| <b><u>FTE's Included In Current Budget</u></b> |                   |                   |                           |                   |                              |                   |
| -  | -                 | -                 | 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                         | 1.00              |
| 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                         | 2.09              |
| 1.78   | 2.03              | 2.03              | Total                     | 2.03              | 2.09                         | 2.09              |

\* "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: 02/06/23

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                 | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change          | % Of<br>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: 02/06/23

| 2019-20<br>Actual                       | 2020-21<br>Actual | 2021-22<br>Actual | Account Description       | 2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget |
|---|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| <b>FTE's Included In Current Budget</b> |                   |                   |                           |                   |                              |                   |
| -                                       | -                 | -                 | 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: 02/06/23

Location: 77 Human Resources

| 2019-20<br>Actual   | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget   | Change           | % Of<br>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: 02/06/23

| 2019-20<br>Actual                       | 2020-21<br>Actual | 2021-22<br>Actual | Account Description       | 2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget |
|---|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| <b>FTE's Included In Current Budget</b> |                   |                   |                           |                   |                              |                   |
| 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                         | 5.00              |
| 5.50                                    | 6.00              | 6.00              | Non-Certificated Subtotal | 6.00              | 6.00                         | 5.00              |
| 6.50                                    | 7.00              | 7.00              | Total                     | 7.00              | 8.00                         | 7.00              |

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

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

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

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

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

Date: 02/06/23

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Actual   | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget   | Change            | % Of<br>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: 02/06/23

| 2019-20<br>Actual                       | 2020-21<br>Actual | 2021-22<br>Actual | Account Description       | 2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget |
|---|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| <b>FTE's Included In Current Budget</b> |                   |                   |                           |                   |                              |                   |
| -                                       | -                 | -                 | 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: 02/06/23

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change       | % Of<br>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      | #DIV/0!        |
| \$ 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: 02/06/23

| 2019-20<br>Actual   | 2020-21<br>Actual   | 2021-22<br>Actual   | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget   | Change              | % Of<br>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: 02/06/23

| 2019-20<br>Actual                       | 2020-21<br>Actual | 2021-22<br>Actual | Account Description       | 2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget |
|---|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| <b>FTE's Included In Current Budget</b> |                   |                   |                           |                   |                              |                   |
| 1.00                                    | 1.00              | 1.00              | Director                  | 1.00              | 1.00                         | 1.00              |
| 2.30                                    | 2.15              | 2.15              | Coordinator               | 2.15              | 3.15                         | 2.15              |
| 1.00                                    | 1.00              | -                 | Teacher (Includes Quest)  | -                 | -                            | -                 |
| 8.57                                    | 8.21              | 7.19              | Specialist*               | 6.19              | 6.48                         | 6.48              |
| 9.38                                    | 9.80              | 9.38              | Special Ed Teacher**      | 9.38              | 9.45                         | 8.45              |
| 22.25                                   | 22.16             | 19.72             | Certificated Subtotal     | 18.72             | 20.08                        | 18.08             |
| 0.33                                    | 2.88              | 3.25              | Special Ed Aide           | 2.37              | 2.80                         | 2.80              |
| -                                       | -                 | -                 | Nurse ***                 | -                 | -                            | -                 |
| 3.00                                    | 3.00              | 3.00              | Support                   | 3.00              | 3.00                         | 3.00              |
| 3.33                                    | 5.88              | 6.25              | Non-Certificated Subtotal | 5.37              | 5.80                         | 5.80              |
| 25.58                                   | 28.04             | 25.97             | Total                     | 24.09             | 25.88                        | 23.88             |

\* "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  
Location: 82 Schools and Compliance

Date: 02/06/23

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

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

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

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

Date: 02/06/23

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

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

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

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

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

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

Date: 02/06/23

| 2019-20<br>Actual    | 2020-21<br>Actual    | 2021-22<br>Actual    | Account Description                 | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget    | Change                | % Of<br>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                      | (313,298)            | (611,225)             | (205)          |
| 10,909,049           | 10,969,820           | 11,158,494           | 3500 Employee Benefits              | 2,679,735                     | 6,729,189                    | 2,964,951            | (3,764,238)           | (56)           |
| 1,251,637            | 1,251,637            | 1,570,859            | 3631 Worker Compensation            | 1,713,231                     | 1,713,231                    | 1,713,231            | -                     | -              |
| <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>3,984,871</u>     | <u>(5,437,452)</u>    | (58)           |
| 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                    | 7,053,586            | 1,806                 | 0              |
| 707,675              | -                    | 1,560,419            | 4450 Insurance and Bond Premiums    | 2,111,369                     | 2,111,369                    | 2,111,369            | -                     | -              |
| -                    | -                    | -                    | 4500 Supplies, Materials, and Media | -                             | -                            | -                    | -                     | -              |
| <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>9,264,555</u>     | <u>1,806</u>          | 0              |
| -                    | -                    | -                    | 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>550,000</u>       | <u>(180,000)</u>      | (25)           |
| <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>\$ 13,799,426</u> | <u>\$ (6,590,165)</u> | (32)           |

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: 02/06/23

| 2019-20<br>Actual                       | 2020-21<br>Actual | 2021-22<br>Actual | Account Description       | 2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget |
|---|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| <b>FTE's Included In Current Budget</b> |                   |                   |                           |                   |                              |                   |
| -                                       | -                 | -                 | Coordinator               | -                 | -                            | -                 |
| -                                       | -                 | -                 | Teacher (Includes Quest)  | -                 | -                            | -                 |
| -                                       | -                 | -                 | Specialist*               | -                 | -                            | -                 |
| -                                       | -                 | -                 | Special Ed Teacher**      | -                 | -                            | -                 |
| -                                       | -                 | -                 | Certificated Subtotal     | -                 | -                            | -                 |
| -                                       | -                 | -                 | Aide                      | -                 | -                            | -                 |
| -                                       | -                 | -                 | Nurse ***                 | -                 | -                            | -                 |
| 4.00                                    | 4.00              | 4.00              | Support                   | 4.00              | 4.00                         | -                 |
| -                                       | -                 | -                 | Custodian                 | -                 | -                            | -                 |
| 4.00                                    | 4.00              | 4.00              | Non-Certificated Subtotal | 4.00              | 4.00                         | -                 |
| 4.00                                    | 4.00              | 4.00              | Total                     | 4.00              | 4.00                         | -                 |

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

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

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

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

Fund: 100 General Fund - Expenditures

Date: 02/06/23

Location: 84 Curriculum

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change      | % Of<br>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         | #DIV/0!        |
| 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: 02/06/23

| 2019-20<br>Actual                       | 2020-21<br>Actual | 2021-22<br>Actual | Account Description       | 2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget |
|---|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| <b>FTE's Included In Current Budget</b> |                   |                   |                           |                   |                              |                   |
| 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: 02/06/23

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change    | % Of<br>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                       | 7,850             | (3,104)   | (28)           |
| 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                      | 465,775           | (8,486)   | (2)            |
| -                 | 896               | 1,945             | 5100 Equipment                           | -                             | 3,581                        | -                 | (3,581)   | -              |
| \$ 926,688        | \$ 424,678        | \$ 647,302        | Location Totals                          | \$ 697,029                    | \$ 2,222,402                 | \$ 2,294,274      | \$ 71,872 | 3              |

**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: 02/06/23

| 2019-20<br>Actual                       | 2020-21<br>Actual | 2021-22<br>Actual | Account Description       | 2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget |
|---|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| <b>FTE's Included In Current Budget</b> |                   |                   |                           |                   |                              |                   |
| 1.00                                    | -                 | 1.00              | Director                  | 1.00              | 1.00                         | 1.00              |
| -                                       | -                 | 0.15              | Coordinator               | 0.15              | 1.40                         | 1.40              |
| 1.50                                    | 1.50              | 1.50              | Teacher (Includes Quest)  | 1.50              | 10.25                        | 9.50              |
| 2.80                                    | 1.10              | 0.80              | Specialist*               | 0.80              | 0.50                         | 0.50              |
| -                                       | -                 | -                 | Special Ed Teacher**      | -                 | -                            | -                 |
| 5.30                                    | 2.60              | 3.45              | Certificated Subtotal     | 3.45              | 13.15                        | 12.40             |
| -                                       | -                 | -                 | Nurse ***                 | -                 | -                            | -                 |
| 2.24                                    | -                 | 1.20              | Support                   | 1.20              | 1.20                         | 1.33              |
| -                                       | -                 | -                 | Custodian                 | -                 | 0.13                         | -                 |
| 2.24                                    | -                 | 1.20              | Non-Certificated Subtotal | 1.20              | 1.33                         | 1.33              |
| 7.54                                    | 2.60              | 4.65              | Total                     | 4.65              | 14.48                        | 13.73             |

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

\*\* "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: 02/06/23

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change    | % Of<br>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: 02/06/23

| 2019-20<br>Actual                       | 2020-21<br>Actual | 2021-22<br>Actual | Account Description       | 2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget |
|---|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| <b>FTE's Included In Current Budget</b> |                   |                   |                           |                   |                              |                   |
| 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: 02/06/23

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change     | % Of<br>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                           | -                             | -                            | -                 | -          | #DIV/0!        |
| \$ 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: 02/06/23

| 2019-20<br>Actual                       | 2020-21<br>Actual | 2021-22<br>Actual | Account Description       | 2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget |
|---|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| <b>FTE's Included In Current Budget</b> |                   |                   |                           |                   |                              |                   |
| -                                       | -                 | -                 | 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: 02/06/23

Location: 88 Communications/Relations

| 2019-20<br>Actual | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                      | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change       | % Of<br>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: 02/06/23

| 2019-20<br>Actual                              | 2020-21<br>Actual | 2021-22<br>Actual | Account Description       | 2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget |
|--|-------------------|-------------------|---------------------------|-------------------|------------------------------|-------------------|
| <b><u>FTE's Included In Current Budget</u></b> |                   |                   |                           |                   |                              |                   |
| -  | -                 | -                 | Specialist*               | -                 | -                            | -                 |
| -  | -                 | -                 | Special Ed Teacher**      | -                 | -                            | -                 |
| -  | -                 | -                 | Certificated Subtotal     | -                 | -                            | -                 |
| 1.00   | 1.00              | 1.00              | Director                  | 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              | Total                     | 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: 02/06/23

| 2019-20<br>Actual     | 2020-21<br>Actual     | 2021-22<br>Actual     | Account Description                 | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget     | Change                | % Of<br>Change |
|-----------------------|-----------------------|-----------------------|-------------------------------------|-------------------------------|------------------------------|-----------------------|-----------------------|----------------|
| \$ -                  | \$ -                  | \$ -                  | 3100 Certificated Salaries          | \$ 2,149,167                  | \$ 524,814                   | \$ 436,259            | \$ (88,555)           | (17)           |
| -                     | -                     | -                     | 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                    | 554,232               | (1,608,563)           | (74)           |
| -                     | -                     | -                     | 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                 | \$ 563,840            | \$ (1,601,208)        | (74)           |
| <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>\$ 135,747,454</u> | <u>\$ (5,398,558)</u> | (4)            |

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

Fund: 100 General Fund - Expenditures  
Location: 96 Unallocated

Date: 02/06/23

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

\*\* "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



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## **SPECIAL REVENUE FUNDS**

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

Fund: 255 Food Service

Date: 02/6/2023

| 2019-20<br>Actual              | 2020-21<br>Actual   | 2021-22<br>Actual   | Account Description                                  | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change              | % Of<br>Change |
|--------------------------------|---------------------|---------------------|--|-------------------------------|------------------------------|-------------------|---------------------|----------------|
| <u>Revenue</u>                 |                     |                     |  |                               |                              |                   |                     |                |
| \$ 562,845                     | \$ 52,802           | \$ 21,734           | 0020 Type A Lunch-Pupils                             | \$ 675,000                    | \$ 675,000                   | \$ 700,000        | \$ 25,000           | 4              |
| -                              | -                   | -                   | 0040 Other Local Revenue                             | -                             | -                            | -                 | -                   | -              |
| 2,335,726                      | 2,597,480           | 4,774,485           | 0150 Intergovernmental Federal                       | 2,604,904                     | 2,604,904                    | 2,704,950         | 100,046             | 4              |
| 161,616                        | 161,568             | 199,887             | 0162 USDA  | 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>3,429,904</u>             | <u>3,554,950</u>  | <u>125,046</u>      | <u>4</u>       |
| <u>Other Financing Sources</u> |                     |                     |  |                               |                              |                   |                     |                |
| 864,420                        | 550,000             | -                   | 0250 Transfer From Other Funds                       | -                             | -                            | -                 | -                   | #DIV/0!        |
| <u>3,924,607</u>               | <u>3,361,850</u>    | <u>4,996,106</u>    | Total Revenue<br>& Other Financing Sources           | <u>3,429,904</u>              | <u>3,429,904</u>             | <u>3,554,950</u>  | <u>125,046</u>      | <u>4</u>       |
| <u>Expenditure</u>             |                     |                     |  |                               |                              |                   |                     |                |
| 1,380,691                      | 1,332,545           | 1,353,164           | 3200 Non-Certificated Salaries                       | 1,467,876                     | 1,467,876                    | 1,542,345         | 74,469              | 5              |
| 961,244                        | 1,003,071           | 989,920             | 3500 Employee Benefits                               | 1,063,642                     | 1,063,642                    | 1,136,888         | 73,246              | 7              |
| <u>2,341,935</u>               | <u>2,335,616</u>    | <u>2,343,084</u>    | Subtotal - Personnel Services                        | <u>2,531,518</u>              | <u>2,531,518</u>             | <u>2,679,233</u>  | <u>147,715</u>      | <u>6</u>       |
| -                              | 1,260               | 459                 | 4100 Professional and Technical Services             | -                             | -                            | -                 | -                   | -              |
| 4,262                          | 1,336               | 2,016               | 4200 Staff Travel                                    | 6,500                         | 6,500                        | 6,500             | -                   | -              |
| 1,702                          | 1,657               | 1,187               | 4300 Utility Services                                | 2,100                         | 2,100                        | 2,100             | -                   | -              |
| 35,429                         | 31,150              | 31,717              | 4400 Other Purchased Services                        | 29,200                        | 29,200                       | 20,700            | (8,500)             | (29)           |
| 1,525,864                      | 923,708             | 1,334,551           | 4500 Supplies, Materials, and Media                  | 1,404,986                     | 1,404,986                    | 1,362,400         | (42,586)            | (3)            |
| 1,074                          | 4,666               | 3,541               | 4900 Other Expenses                                  | 5,600                         | 5,600                        | 4,400             | (1,200)             | (21)           |
| <u>1,568,331</u>               | <u>963,777</u>      | <u>1,373,471</u>    | Subtotal - Other                                     | <u>1,448,386</u>              | <u>1,448,386</u>             | <u>1,396,100</u>  | <u>(52,286)</u>     | <u>(4)</u>     |
| 3,242                          | 26,152              | 32,389              | 5100 Equipment                                       | -                             | -                            | -                 | -                   | -              |
| <u>3,913,508</u>               | <u>3,325,545</u>    | <u>3,748,944</u>    | Fund Total   | <u>3,979,904</u>              | <u>3,979,904</u>             | <u>4,075,333</u>  | <u>95,429</u>       | <u>2</u>       |
| 11,099                         | 36,305              | 1,247,162           | Excess (Deficiency) of<br>Revenues over Expenditures | (550,000)                     | (550,000)                    | (520,383)         | 29,617              | -              |
| <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>1,839,812</u>             | <u>1,289,812</u>  | <u>(550,000)</u>    | <u>(30)</u>    |
| <u>\$ 1,106,345</u>            | <u>\$ 1,142,650</u> | <u>\$ 2,389,812</u> | Fund Balance, End of Year                            | <u>\$ 1,839,812</u>           | <u>\$ 1,289,812</u>          | <u>\$ 769,429</u> | <u>\$ (520,383)</u> | <u>(40)</u>    |

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

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

Fund: 205 Student Transportation

Date: 02/6/2023

| 2019-20<br>Actual              | 2020-21<br>Actual | 2021-22<br>Actual | Account Description                                  | Original<br>2022-23<br>Budget | Current<br>2022-23<br>Budget | 2023-24<br>Budget | Change    | % Of<br>Change |
|--------------------------------|-------------------|-------------------|--|-------------------------------|------------------------------|-------------------|-----------|----------------|
| <u>Revenue</u>                 |                   |                   |  |                               |                              |                   |           |                |
| \$ 7,801,442                   | \$ 6,078,294      | \$ 7,206,772      | 0050 Intergovernmental - State                       | 7,404,564                     | 7,404,564                    | 7,492,521         | \$ 87,957 | 1              |
| 7,801,442                      | 6,078,294         | 7,206,772         | Total Revenue  | 7,404,564                     | 7,404,564                    | 7,492,521         | 87,957    | 1              |
| <u>Other Financing Sources</u> |                   |                   |  |                               |                              |                   |           |                |
| -                              | -                 | 550,000           | 0250 Transfer From Other Funds                       | -                             | 550,000                      | 550,000           | -         | -              |
| -                              | -                 | 550,000           | Total Other Financing Sources                        | -                             | 550,000                      | 550,000           | -         | -              |
| 7,801,442                      | 6,078,294         | 7,756,772         | Total Revenue<br>& Other Financing Sources           | 7,404,564                     | 7,954,564                    | 8,042,521         | \$ 87,957 | 1              |
| <u>Expenditure</u>             |                   |                   |  |                               |                              |                   |           |                |
| 63,864                         | 86,533            | 98,095            | 3200 Non-Certificated Salaries                       | 91,114                        | 91,114                       | 105,395           | 14,281    | 16             |
| 41,280                         | 74,192            | 78,449            | 3500 Employee Benefits                               | 83,219                        | 83,219                       | 88,795            | 5,576     | 7              |
| 105,144                        | 160,725           | 176,544           | Subtotal - Personnel Services                        | 174,333                       | 174,333                      | 194,190           | 19,857    | 11             |
| -                              | -                 | 604               | 4100 Professional and Technical Services             | -                             | -                            | -                 | -         | -              |
| 1,480                          | 2,051             | 3,147             | 4200 Staff Travel                                    | 4,000                         | 4,000                        | 3,250             | (750)     | (19)           |
| 7,553                          | 4,362             | 6,456             | 4300 Utility Services                                | 1,500                         | 1,500                        | 1,500             | -         | -              |
| 7,862,857                      | 6,261,451         | 8,083,034         | 4400 Other Purchased Services                        | 7,848,257                     | 7,848,257                    | 7,834,881         | (13,376)  | -              |
| 7,460                          | 7,345             | 7,250             | 4500 Supplies, Materials, and Media                  | 8,300                         | 8,300                        | 8,500             | 200       | 2              |
| -                              | -                 | -                 | 4900 Other Expenses                                  | 300                           | 300                          | 200               | (100)     | (33)           |
| 7,879,350                      | 6,275,209         | 8,100,491         | Subtotal - Other                                     | 7,862,357                     | 7,862,357                    | 7,848,331         | (14,026)  | -              |
| 601                            | -                 | -                 | 5100 Equipment                                       | -                             | -                            | -                 | -         | -              |
| 7,985,095                      | 6,435,934         | 8,277,035         | Fund Total   | 8,036,690                     | 8,036,690                    | 8,042,521         | 5,831     | -              |
| (183,653)                      | (357,640)         | (520,263)         | Excess (Deficiency) of<br>Revenues over Expenditures | (632,126)                     | (82,126)                     | -                 | 82,126    | (100)          |
| 1,365,253                      | 1,181,600         | 823,960           | Fund Balance, Beginning of Year                      | 303,697                       | (328,429)                    | (410,555)         | (82,126)  | 25             |
| \$ 1,181,600                   | \$ 823,960        | \$ 303,697        | Fund Balance, End of Year                            | \$ (328,429)                  | \$ (410,555)                 | \$ (410,555)      | \$ -      | -              |

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

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# INFORMATIONAL SECTION

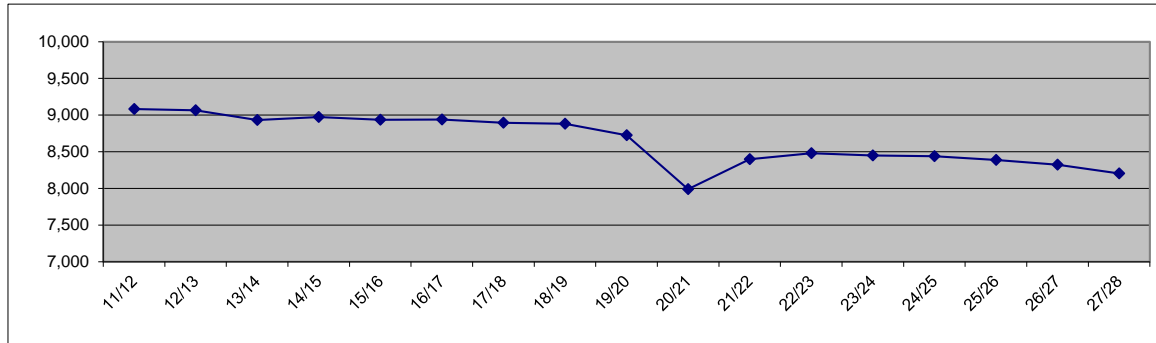
# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## 2023-2024 Budget Enrollment History and Projections

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

The Kenai Peninsula Borough School District completes the enrollment projections annually in the central office. There are four separate inputs to the process: 1) building administrators prepare an initial projection; 2) a straight line projection is prepared to show the numbers of students moving forward by grade; 3) the cohort survival method forecasts future enrollment from historic trends; and 4) a subjective analysis is performed to account for any changes to the economic base, transition of private school children into high school, and other potential anomalies.

| Year  | PreSch | K   | 1   | 2   | 3   | 4   | 5   | 6   | 7   | 8   | 9   | 10  | 11  | 12  | Enroll | Growth |
|-------|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--------|--------|
| 11/12 | 176    | 663 | 654 | 666 | 660 | 656 | 673 | 634 | 711 | 694 | 729 | 689 | 706 | 772 | 9,083  | -0.71% |
| 12/13 | 223    | 691 | 661 | 652 | 685 | 689 | 661 | 670 | 631 | 722 | 701 | 730 | 662 | 687 | 9,065  | -0.20% |
| 13/14 | 215    | 692 | 666 | 660 | 644 | 663 | 668 | 644 | 670 | 636 | 695 | 682 | 729 | 668 | 8,932  | -1.47% |
| 14/15 | 197    | 697 | 691 | 670 | 664 | 644 | 676 | 690 | 653 | 679 | 636 | 684 | 667 | 726 | 8,974  | 0.47%  |
| 15/16 | 225    | 661 | 696 | 686 | 685 | 672 | 654 | 671 | 675 | 665 | 667 | 622 | 677 | 679 | 8,935  | -0.43% |
| 16/17 | 245    | 663 | 675 | 702 | 676 | 685 | 681 | 661 | 675 | 679 | 654 | 658 | 607 | 678 | 8,939  | 0.04%  |
| 17/18 | 248    | 686 | 655 | 670 | 684 | 692 | 694 | 692 | 647 | 659 | 660 | 656 | 646 | 606 | 8,895  | -0.49% |
| 18/19 | 236    | 637 | 686 | 645 | 693 | 702 | 675 | 699 | 673 | 643 | 642 | 665 | 653 | 633 | 8,882  | -0.15% |
| 19/20 | 243    | 632 | 616 | 672 | 640 | 675 | 712 | 668 | 680 | 667 | 631 | 624 | 654 | 611 | 8,725  | -1.77% |
| 20/21 | 189    | 583 | 554 | 548 | 595 | 571 | 612 | 665 | 594 | 644 | 656 | 589 | 579 | 611 | 7,990  | -8.42% |
| 21/22 | 132    | 631 | 624 | 608 | 610 | 656 | 630 | 664 | 704 | 637 | 659 | 677 | 590 | 576 | 8,398  | 5.11%  |
| 22/23 | 147    | 572 | 663 | 637 | 612 | 616 | 666 | 656 | 664 | 710 | 665 | 663 | 643 | 567 | 8,481  | 0.99%  |
| 23/24 | 0      | 602 | 586 | 670 | 639 | 619 | 621 | 672 | 675 | 667 | 703 | 667 | 668 | 661 | 8,450  | -0.37% |
| 24/25 | 0      | 602 | 610 | 587 | 669 | 638 | 605 | 623 | 686 | 676 | 663 | 707 | 681 | 692 | 8,439  | -0.13% |
| 25/26 | 0      | 594 | 610 | 610 | 586 | 668 | 624 | 605 | 637 | 687 | 673 | 667 | 721 | 705 | 8,387  | -0.62% |
| 26/27 | 0      | 600 | 602 | 610 | 609 | 585 | 654 | 622 | 619 | 638 | 682 | 677 | 681 | 745 | 8,324  | -0.75% |
| 27/28 | 0      | 601 | 608 | 602 | 609 | 608 | 571 | 647 | 636 | 620 | 622 | 686 | 691 | 705 | 8,206  | -1.42% |



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

| Loc | School or Department                 | FY17<br>Actual | FY18<br>Actual | FY19<br>Actual | FY20<br>Actual | FY21<br>Actual | FY22<br>Actual | Current<br>FY23<br>Budget | Projected<br>FY24<br>Budget | Change<br>FY23<br>Current<br>To FY22 |
|-----|--------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------------------|-----------------------------|--------------------------------------|
| 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<br>Actual  | FY18<br>Actual  | FY19<br>Actual  | FY20<br>Actual  | FY21<br>Actual  | FY22<br>Actual | Current<br>FY23<br>Budget | Projected<br>FY24<br>Budget | Change<br>FY23<br>Current<br>To FY22 |
|---------------|--------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|---------------------------|-----------------------------|--------------------------------------|
| 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                                 |
| <b>TOTALS</b> |                                      | <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>946.93</u>               | <u>(29.94)</u>                       |

# 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             | -                 | 10,760            |
| 80 Connections **                | 431          | 168          | 440          | 1,039        | -                 | -                 | -                 | -                 |
| 32 Cooper Landing                | 16           | 2            | 4            | 22           | 1,434             | 185               | 444               | 1,857             |
| 68 Fireweed Academy Charter *    | 114          | -            | -            | 114          | -                 | -                 | -                 | -                 |
| 66 Homer Flex                    | -            | -            | 34           | 34           | -                 | -                 | 4,152             | 3,737             |
| 06 Homer High                    | -            | -            | 379          | 379          | -                 | -                 | 41,580            | 37,422            |
| 13 Homer Middle                  | -            | 180          | -            | 180          | -                 | 16,654            | -                 | 14,989            |
| 35 Hope                          | 10           | 5            | 7            | 22           | 896               | 520               | 855               | 2,044             |
| 56 Kachemak Selo                 | 22           | 4            | 4            | 30           | 1,804             | 393               | 462               | 2,392             |
| 63 Kaleidoscope Charter*         | 240          | -            | -            | 240          | -                 | -                 | -                 | -                 |
| 48 K-Beach Elementary            | 418          | -            | -            | 418          | 31,902            | -                 | -                 | 28,712            |
| 67 Kenai Alternative             | -            | -            | 65           | 65           | -                 | -                 | 7,500             | 6,750             |
| 07 Kenai Central                 | -            | -            | 487          | 487          | -                 | -                 | 53,429            | 48,086            |
| 11 Kenai Middle                  | 121          | 282          | -            | 403          | 9,235             | 26,091            | -                 | 31,792            |
| 15 Marathon ***                  | -            | -            | 10           | 10           | -                 | -                 | 1,221             | 1,099             |
| 47 McNeil Canyon                 | 142          | -            | -            | 142          | 10,837            | -                 | -                 | 9,753             |
| 37 Moose Pass                    | 21           | -            | -            | 21           | 1,882             | -                 | -                 | 1,694             |
| 51 Mountain View                 | 373          | -            | -            | 373          | 28,467            | -                 | -                 | 25,620            |
| 34 Nanwalek                      | 45           | 10           | 19           | 74           | 4,163             | 1,106             | 2,483             | 6,977             |
| 10 Nikiski Middle/Sr High        | 38           | 104          | 183          | 325          | 2,637             | 9,622             | 20,077            | 29,102            |
| 52 Nikiski North Star            | 238          | -            | -            | 238          | 18,164            | -                 | -                 | 16,348            |
| 38 Nikolaevsk                    | 15           | 7            | 9            | 31           | 1,230             | 627               | 1,038             | 2,606             |
| 02 Ninilchik                     | 65           | 20           | 27           | 112          | 4,961             | 1,850             | 2,962             | 8,796             |
| 33 Paul Banks                    | 165          | -            | -            | 165          | 12,593            | -                 | -                 | 11,334            |
| 40 Port Graham                   | 15           | 6            | 8            | 29           | 1,388             | 664               | 1,045             | 2,787             |
| 49 Razdolna                      | 45           | 15           | 28           | 88           | 4,034             | 1,559             | 3,107             | 7,830             |
| 46 Redoubt Elementary            | 329          | -            | -            | 329          | 25,109            | -                 | -                 | 22,598            |
| 16 River City Academy            | -            | 23           | 52           | 75           | -                 | 2,128             | 5,705             | 7,050             |
| 08 Seward High                   | -            | -            | 155          | 155          | -                 | -                 | 17,005            | 15,304            |
| 14 Seward Middle                 | 42           | 71           | -            | 113          | 3,205             | 6,569             | -                 | 8,797             |
| 12 Skyview Middle School         | -            | 355          | -            | 355          | -                 | 32,845            | -                 | 29,561            |
| 43 Soldotna Elementary           | 245          | -            | -            | 245          | 18,698            | -                 | -                 | 16,828            |
| 09 Soldotna High                 | -            | -            | 742          | 742          | -                 | -                 | 81,405            | 73,265            |
| 64 Soldotna Montessori Charter * | 166          | -            | -            | 166          | -                 | -                 | -                 | -                 |
| 44 Sterling Elementary           | 140          | -            | -            | 140          | 10,685            | -                 | -                 | 9,617             |
| 03 Susan B. English              | 40           | 6            | 11           | 57           | 3,701             | 664               | 1,437             | 5,222             |
| 01 Tebughna                      | 18           | 3            | 6            | 27           | 1,665             | 332               | 784               | 2,503             |
| 45 Tustumena                     | 128          | -            | -            | 128          | 9,769             | -                 | -                 | 8,792             |
| 53 Voznesenka                    | 73           | 17           | 30           | 120          | 5,571             | 1,573             | 3,291             | 9,392             |
| 50 West Homer                    | 210          | -            | -            | 210          | 16,027            | -                 | -                 | 14,424            |
| 42 William H. Seward Elementary  | 218          | -            | -            | 218          | 16,638            | -                 | -                 | 14,974            |
| <b>TOTAL</b>                     | <b>4,409</b> | <b>1,341</b> | <b>2,700</b> | <b>8,450</b> | <b>\$ 255,321</b> | <b>\$ 106,711</b> | <b>\$ 249,983</b> | <b>\$ 550,816</b> |

\* 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<br>Square Footage | Number of<br>Portables | Portable<br>Square Footage | Total<br>Square Footage | Auditorium<br>Size | Multiplier | Supply<br>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<br>0.0058 per copy |
|-------|-------------------------------|-------------------------|-------------------------|---------------------------------|
| Loc # | Name                          | Projected<br>Enrollment | 150 Copies<br>Per Month | Copies<br>Per Year<br>Budget    |
| 65    | Aurora Borealis Charter *     | 180                     | -                       | -                               |
| 31    | Chapman                       | 149                     | 22,350                  | 268,200                         |
| 80    | Connections***                | 1039                    | 31,170                  | 374,040                         |
| 32    | Cooper Landing                | 22                      | 3,300                   | 39,600                          |
| 68    | Fireweed Academy Charter *    | 114                     | -                       | -                               |
| 66    | Homer Flex **                 | 34                      | 5,100                   | 61,200                          |
| 06    | Homer High                    | 379                     | 56,850                  | 682,200                         |
| 13    | Homer Middle                  | 180                     | 27,000                  | 324,000                         |
| 35    | Hope                          | 22                      | 3,300                   | 39,600                          |
| 56    | Kachemak Selo                 | 30                      | 4,500                   | 54,000                          |
| 63    | Kaleidoscope Charter*         | 240                     | -                       | -                               |
| 48    | K-Beach                       | 418                     | 62,700                  | 752,400                         |
| 67    | Kenai Alternative **          | 65                      | 9,750                   | 117,000                         |
| 07    | Kenai Central                 | 487                     | 73,050                  | 876,600                         |
| 11    | Kenai Middle                  | 403                     | 60,450                  | 725,400                         |
| 15    | Marathon                      | 10                      | 1,500                   | 18,000                          |
| 47    | McNeil Canyon                 | 142                     | 21,300                  | 255,600                         |
| 37    | Moose Pass                    | 21                      | 3,150                   | 37,800                          |
| 51    | Mountain View                 | 373                     | 55,950                  | 671,400                         |
| 34    | Nanwalek                      | 74                      | 11,100                  | 133,200                         |
| 10    | Nikiski Middle/Sr             | 325                     | 48,750                  | 585,000                         |
| 52    | Nikiski North Star            | 238                     | 35,700                  | 428,400                         |
| 38    | Nikolaevsk                    | 31                      | 4,650                   | 55,800                          |
| 02    | Ninilchik                     | 112                     | 16,800                  | 201,600                         |
| 33    | Paul Banks                    | 165                     | 24,750                  | 297,000                         |
| 40    | Port Graham                   | 29                      | 4,350                   | 52,200                          |
| 49    | Razdolna                      | 88                      | 13,200                  | 158,400                         |
| 46    | Redoubt                       | 329                     | 49,350                  | 592,200                         |
| 16    | River City Academy            | 75                      | 11,250                  | 135,000                         |
| 08    | Seward High                   | 155                     | 23,250                  | 279,000                         |
| 14    | Seward Middle                 | 113                     | 16,950                  | 203,400                         |
| 12    | Skyview Middle School         | 355                     | 53,250                  | 639,000                         |
| 43    | Soldotna Elem                 | 245                     | 36,750                  | 441,000                         |
| 09    | Soldotna High                 | 742                     | 111,300                 | 1,335,600                       |
| 64    | Soldotna Montessori Charter * | 166                     | -                       | -                               |
| 44    | Sterling                      | 140                     | 21,000                  | 252,000                         |
| 03    | Susan B English               | 57                      | 8,550                   | 102,600                         |
| 01    | Tebughna                      | 27                      | 4,050                   | 48,600                          |
| 45    | Tustumena                     | 128                     | 19,200                  | 230,400                         |
| 53    | Voznesenka                    | 120                     | 18,000                  | 216,000                         |
| 50    | West Homer                    | 210                     | 31,500                  | 378,000                         |
| 42    | William H. Seward Elementary  | 218                     | 32,700                  | 392,400                         |
| 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.

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2022

| Major Funds                          |                      |                                   |                                  |                                   |                              |
|--------------------------------------|----------------------|-----------------------------------|----------------------------------|-----------------------------------|------------------------------|
|                                      | General              | Equipment -<br>Special<br>Revenue | ESSER II -<br>Special<br>Revenue | ESSER III -<br>Special<br>Revenue | Title I - Special<br>Revenue |
| <u>ASSETS</u>                        |                      |                                   |                                  |                                   |                              |
| Assets:                              |                      |                                   |                                  |                                   |                              |
| Cash                                 | \$ 11,935            | \$ -                              | \$ -                             | \$ -                              | \$ -                         |
| Equity in Central Treasury           | 17,006,404           | 2,832,915                         | -                                | -                                 | -                            |
| Accounts Receivable                  | 120,628              | -                                 | -                                | -                                 | 13                           |
| Prepaid Items                        | 900,000              | -                                 | -                                | -                                 | -                            |
| Due from Other Governments           | -                    | -                                 | 3,165,391                        | 827,841                           | 1,820,063                    |
| Due from Special Revenue Funds       | 7,561,280            | -                                 | -                                | -                                 | -                            |
| Inventories                          | 859,582              | -                                 | -                                | -                                 | -                            |
| Total Assets                         | <u>\$ 26,459,829</u> | <u>\$ 2,832,915</u>               | <u>\$ 3,165,391</u>              | <u>\$ 827,841</u>                 | <u>\$ 1,820,076</u>          |
| <u>LIABILITIES AND FUND BALANCES</u> |                      |                                   |                                  |                                   |                              |
| Liabilities:                         |                      |                                   |                                  |                                   |                              |
| Accounts Payable                     | \$ 2,925,969         | \$ -                              | \$ -                             | \$ 204,370                        | \$ 43,720                    |
| Accrued Liabilities                  | 8,157,307            | -                                 | -                                | -                                 | -                            |
| Due to General Fund                  | -                    | -                                 | 3,165,391                        | 623,471                           | 1,776,356                    |
| Total Liabilities                    | <u>11,083,276</u>    | <u>-</u>                          | <u>3,165,391</u>                 | <u>827,841</u>                    | <u>1,820,076</u>             |
| Fund Balances:                       |                      |                                   |                                  |                                   |                              |
| Nonspendable:                        |                      |                                   |                                  |                                   |                              |
| Inventories                          | 859,582              | -                                 | -                                | -                                 | -                            |
| Prepaid Items                        | 900,000              | -                                 | -                                | -                                 | -                            |
| Restricted for:                      |                      |                                   |                                  |                                   |                              |
| Home School Carry-over               | 1,606,026            | -                                 | -                                | -                                 | -                            |
| Facilities Maintenance               | 1,976,704            | -                                 | -                                | -                                 | -                            |
| Student Activities                   | -                    | -                                 | -                                | -                                 | -                            |
| Student Transportation               | -                    | -                                 | -                                | -                                 | -                            |
| Other Educational Purpose            | -                    | -                                 | -                                | -                                 | -                            |
| Committed:                           |                      |                                   |                                  |                                   |                              |
| Minimum Fund Balance Policy          | 4,138,062            | -                                 | -                                | -                                 | -                            |
| Equipment Fund                       | -                    | 2,832,915                         | -                                | -                                 | -                            |
| Student Nutrition Services           | -                    | -                                 | -                                | -                                 | -                            |
| Assigned to:                         |                      |                                   |                                  |                                   |                              |
| School Incentive Purchases           | 829,567              | -                                 | -                                | -                                 | -                            |
| Professional - Technical Services    | 203,500              | -                                 | -                                | -                                 | -                            |
| Purchased Services                   | 4,086                | -                                 | -                                | -                                 | -                            |
| Supplies                             | 894,466              | -                                 | -                                | -                                 | -                            |
| Other Expenses                       | 1,077,908            | -                                 | -                                | -                                 | -                            |
| Equipment                            | 532,381              | -                                 | -                                | -                                 | -                            |
| Unassigned                           | <u>2,354,271</u>     | <u>-</u>                          | <u>-</u>                         | <u>-</u>                          | <u>-</u>                     |
| Total Fund Balances                  | <u>15,376,553</u>    | <u>2,832,915</u>                  | <u>-</u>                         | <u>-</u>                          | <u>-</u>                     |
| Total Liabilities and Fund Balances  | <u>\$ 26,459,829</u> | <u>\$ 2,832,915</u>               | <u>\$ 3,165,391</u>              | <u>\$ 827,841</u>                 | <u>\$ 1,820,076</u>          |

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

Concluded

|                                      | Non-Major<br>Funds<br>Other | Total<br>Governmental |
|--------------------------------------|-----------------------------|-----------------------|
|                                      | Governmental                | Funds                 |
| <u>ASSETS</u>                        |                             |                       |
| Assets:                              |                             |                       |
| Cash                                 | \$ -                        | \$ 11,935             |
| Equity in Central Treasury           | 6,182,858                   | 26,022,177            |
| Accounts Receivable                  | 13,679                      | 134,320               |
| Prepaid Items                        | -                           | 900,000               |
| Due from Other Governments           | 1,982,180                   | 7,795,475             |
| Due from Special Revenue Funds       | -                           | 7,561,280             |
| Inventories                          | 413,977                     | 1,273,559             |
| Total Assets                         | <u>\$ 8,592,694</u>         | <u>\$ 43,698,746</u>  |
| <u>LIABILITIES AND FUND BALANCES</u> |                             |                       |
| Liabilities:                         |                             |                       |
| Accounts Payable                     | \$ 72,601                   | \$ 3,246,660          |
| Accrued Liabilities                  | -                           | 8,157,307             |
| Due to General Fund                  | 1,996,062                   | 7,561,280             |
| Total Liabilities                    | <u>2,068,663</u>            | <u>18,965,247</u>     |
| Fund Balances:                       |                             |                       |
| Nonspendable:                        |                             |                       |
| Inventories                          | 413,977                     | 1,273,559             |
| Prepaid Items                        | -                           | 900,000               |
| Restricted for:                      |                             |                       |
| Home School Carry-over               | -                           | 1,606,026             |
| Facilities Maintenance               | -                           | 1,976,704             |
| Student Activities                   | 3,314,447                   | 3,314,447             |
| Student Transportation               | 303,698                     | 303,698               |
| Other Educational Purpose            | 278,317                     | 278,317               |
| Committed:                           |                             |                       |
| Minimum Fund Balance Policy          | -                           | 4,138,062             |
| Equipment Fund                       | -                           | 2,832,915             |
| Student Nutrition Services           | 2,258,568                   | 2,258,568             |
| Assigned to:                         |                             |                       |
| School Incentive Purchases           | -                           | 829,567               |
| Professional - Technical Services    | -                           | 203,500               |
| Purchased Services                   | -                           | 4,086                 |
| Supplies                             | -                           | 894,466               |
| Other Expenses                       | -                           | 1,077,908             |
| Equipment                            | -                           | 532,381               |
| Unassigned                           | <u>(44,976)</u>             | <u>2,309,295</u>      |
| Total Fund Balances                  | <u>6,524,031</u>            | <u>24,733,499</u>     |
| Total Liabilities and Fund Balances  | <u>\$ 8,592,694</u>         | <u>\$ 43,698,746</u>  |

# 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)     | 265 | Carl Perkins - Basic           | 292 | Suicide Awareness & Prevention |
| 201 | State Staff Dev Mini-Grants         | 266 | Title VI-B                     | 298 | Title I-D, Delinquent          |
| 205 | Pupil Transportation                | 267 | IDEA, COVID                    | 300 | McKinney-Vento Homeless        |
| 215 | Early Learning                      | 270 | COVID 19                       | 301 | ARP – Homeless Child/Youth     |
| 235 | Artist In Schools                   | 271 | DHHS Testing                   | 302 | ARP II – Homeless              |
| 240 | Broadband Assistance                | 280 | Cares Act/ESSER                | 350 | Title VI – Indian Ed           |
| 255 | Food Service                        | 281 | Migrant Education              | 371 | Corporate Grants               |
| 260 | Title I-A                           | 282 | KPB Cares Act                  | 372 | Community Theater              |
| 260 | Title I-C, Migrant Education        | 283 | ESSER II                       | 375 | Equipment Fund                 |
| 260 | Title I-D, Neglected & Delinquent   | 284 | Youth In Detention             | 379 | School Incentive               |
| 260 | Title II-A, Professional Devel.     | 286 | ESSER III                      | 500 | Capital Project                |
| 260 | Title III-A, English Lang. Acquist. | 291 | Suicide Awareness & Prevention | 710 | Pupil Activity                 |
| 263 | Governor's Alternative Grant        |     |                                |     |                                |

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



## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

### Account Structure Components

| <b><u>CODE STRUCTURE:</u></b> | <b><u>Fund</u></b> | <b><u>Location</u></b> | <b><u>Function</u></b> | <b><u>Program</u></b> | <b><u>Object</u></b> |
|-------------------------------|--------------------|------------------------|------------------------|-----------------------|----------------------|
|                               | xxx                | xx                     | xxxx                   | xxxx                  | xxxx                 |
| <b><u>FUNCTION CODES</u></b>  |                    |                        |                        |                       |                      |

**FUNCTION** describes a broad classification of financial activities within a fund which provides for the reporting of financial information in a manner which is useful to school boards, superintendents, the Department of Education and the Legislature and in some instances provides for the accumulation of expenditures in such a manner as to show compliance with law or regulation.

|      |                                      |      |                                  |
|------|--------------------------------------|------|----------------------------------|
| 4100 | Regular Instruction                  | 4511 | Board of Education               |
| 4120 | Bilingual/Bicultural Instruction     | 4512 | Office of the Superintendent     |
| 4130 | Gifted/Talented Instruction          | 4513 | Asst Supt Instruction            |
| 4140 | Alternative Instruction              | 4515 | Public Relations                 |
| 4160 | Vocational Instruction               | 4551 | Fiscal Services                  |
| 4200 | Special Education Instruction        | 4552 | Internal Services                |
| 4220 | Special Ed Support Services-Students | 4553 | Asst Supt Human Resources        |
| 4320 | Guidance Services                    | 4555 | Data Processing Services         |
| 4330 | Health Services                      | 4556 | Asst Supt Operations & Business  |
| 4350 | Support Services-Instruction         | 4600 | Operation & Maintenance of Plant |
| 4352 | Library Services                     | 4700 | Pupil Activities                 |
| 4354 | Inservice                            | 4760 | Pupil Transportation             |
| 4400 | School Administration                | 4780 | Community Services               |
| 4450 | School Administration Support        | 4790 | Food Services                    |

### **FUNCTION CODES AND DESCRIPTIONS**

#### **4100                    REGULAR INSTRUCTION**

Activities dealing with the teaching of pupils and curricular support for the classroom or in some instances in the home or hospital. Instruction costs for vocational education, special education, bilingual, or correspondence pupil functions are not classified under the regular instruction function. Such costs are classified under separate function. Classified under this function would be salaries for classroom teacher, aides who assist with regular instruction and secretaries or clerks who work for teachers and substitute employees. Employee benefits, teaching supplies, textbooks and equipment used in the classroom in the regular instruction teaching process, equipment repair, and travel between schools and/or other locations for instructional purposes are coded to this function. Inservice teacher training and conferences or workshops that are of benefit to teachers for staff development are not classified as instruction expenses (they are classified under support services for instruction). Salaries and related costs of principals and counselors are not classified under any of the instruction functions. Student instructional travel for field trips and curricular related activities are included in this function.

#### **4120                    BILINGUAL/BICULTURAL EDUCATION INSTRUCTION**

Costs of instruction designed for children of limited English-speaking ability are classified under this function. Costs include salaries for classroom teachers, teacher aides, support staff for bilingual/bicultural education, and substitute employees. Employee benefits, teaching supplies, textbooks, equipment used in the classroom in the teaching process, equipment repair, and travel between schools and/or other location for bilingual/bicultural instructional purposes. Specific bilingual/bicultural inservice teacher training, conferences or workshops for bilingual/bicultural education teacher's staff development are included in this function.

## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

### Account Structure Components

#### **4130            GIFTED/TALENTED INSTRUCTION**

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

#### **4140            ALTERNATIVE INSTRUCTION**

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

#### **4160            VOCATIONAL EDUCATION INSTRUCTION**

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

#### **4200            SPECIAL EDUCATION INSTRUCTION**

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

#### **4220            SPECIAL EDUCATION SUPPORT SERVICES - STUDENTS**

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

## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

### Account Structure Components

#### **4320            GUIDANCE SERVICES**

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

#### **4330            HEALTH SERVICES**

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

#### **4350            SUPPORT SERVICES - INSTRUCTION**

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

#### **4352            LIBRARY SERVICE**

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

#### **4354            INSERVICE**

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

#### **4400            SCHOOL ADMINISTRATION**

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

## **KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

### **Account Structure Components**

#### **4450            SCHOOL ADMINISTRATION SUPPORT**

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

#### **45xx            DISTRICT ADMINISTRATION**

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

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

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

#### **4600            OPERATION AND MAINTENANCE OF PLANT**

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

#### **4700            PUPIL ACTIVITY**

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

#### **4760            PUPIL TRANSPORTATION**

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

## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

### Account Structure Components

#### **4780            COMMUNITY SERVICES**

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

#### **4790            FOOD SERVICES**

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

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Account Structure Components

### **OBJECT CODES – REVENUE ACCOUNT DESCRIPTIONS**

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

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

#### **0011            CITY/BOROUGH – DIRECT APPROPRIATIONS**

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

#### **0012            SERVICES PERFORMED BY CITY/BOROUGH**

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

#### **0020            FOOD SERVICES**

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

#### **0021            TYPE A STUDENT MEAL SALES**

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

#### **0025            OTHER FOOD SALES**

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

#### **0040            OTHER LOCAL REVENUE**

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

#### **0041            TUITION FROM STUDENTS**

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

#### **0046            RENTAL**

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

#### **0050            REVENUE FROM STATE SOURCES**

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

#### **0051            FOUNDATION PROGRAM**

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

## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

### Account Structure Components

#### **0100            REVENUE FROM FEDERAL SOURCES - DIRECT**

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

#### **0150            FEDERAL ASSISTANCE THROUGH THE STATE OF ALASKA**

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

#### **0162            USDA DONATED COMMODITIES AND PAYMENTS IN LIEU OF COMMODITIES**

Value of USDA donated commodities received. (Optional)

#### **0210            PUPIL ACTIVITY REVENUE**

#### **0211            PUPIL ACTIVITY GATE RECEIPTS**

#### **0212            PUPIL ACTIVITY PICTURE RECEIPTS**

#### **0214            PUPIL ACTIVITY PARTICIPATION FEES**

#### **0215            PUPIL ACTIVITY FUND RAISING REVENUE**

#### **0216            PUPIL ACTIVITY FEE**

#### **0220            PUPIL ACTIVITY DONATIONS**

#### **0230            PROCEEDS FROM SALE OF PROPERTY AND EQUIPMENT (Optional)**

#### **0250            TRANSFERS FROM OTHER FUNDS**

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

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Account Structure Components

### OBJECT CODES – EXPENDITURE ACCOUNT DESCRIPTIONS

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

### OBJECT CODES AND DESCRIPTIONS

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

### ACCOUNT CODES AND DESCRIPTIONS - PERSONNEL

#### **3110      SUPERINTENDENT**

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

#### **3120      ASSISTANT SUPERINTENDENT - Certified**

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

#### **3130      PRINCIPAL/ASSISTANT PRINCIPAL**

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



## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

### Account Structure Components

**3140                    DIRECTOR/COORDINATOR - Certified**

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

**3150                    TEACHER**

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

**3161                    EXTRA DUTY COMPENSATION - Certified**

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

**3162                    EMOLUMENT**

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

**3171                    SUBSTITUTES - Certified with Certificate**

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

**3172                    TEMPORARY - Certified w/Certificate**

Temporary teachers who have a teaching certificate.

**3173                    LONG TERM SUB – Certified**

Substitute teachers for employees on long-term leave.

**3180                    SPECIALISTS - Certified**

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

**3190                    LEAVE – Certified**

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

**3211                    ADMINISTRATOR – Classified**

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

**3212                    DIRECTOR/COORDINATOR - Classified**

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

## **KENAI PENINSULA BOROUGH SCHOOL DISTRICT**

### **Account Structure Components**

#### **3220            SPECIALISTS - NURSES**

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

#### **3230            AIDES/TUTORS**

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

#### **3240            SUPPORT STAFF**

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

#### **3250            MAINTENANCE/CUSTODIAL**

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

#### **3260            FOOD SERVICE STAFF**

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

#### **3272            BUS DRIVERS: ACTIVITY and/or CO-CURRICULAR**

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

#### **3291            SUBSTITUTES - SUPPORT STAFF**

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

#### **3292            EXTRA DUTY COMPENSATION - Support**

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

#### **3293            LONG TERM SUB – Support**

Substitutes for classified employees on long-term leave.

#### **3294            TEMPORARY SALARIES - SUPPORT**

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

#### **3295            OVERTIME - SUPPORT**

Overtime for support staff is recorded in this account.

# KENAI PENINSULA BOROUGH SCHOOL DISTRICT

## Account Structure Components

### **3296            SUBSTITUTES - Certified w/o certificate**

Substitute teachers who do not have a teaching certificate.

### **3297            OFFICIALS**

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

### **3300            LEAVE – Support**

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

### **35xx            BENEFITS**

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

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

### **3511            Health Care Costs**

|             | <b><u>CERTIFIED</u></b>                   | <b><u>FY21</u></b> | <b><u>FY22</u></b> |
|-------------|---|--------------------|--------------------|
| <b>3512</b> | Life Insurance including Spouse Insurance | .15 %              | .15 %              |
| <b>3520</b> | Unemployment Insurance                    | .15 %              | .15 %              |
| <b>3541</b> | Medicaid (certified)                      | 1.45 %             | 1.45 %             |
| <b>3550</b> | Teachers Retirement System (TRS)          | <u>12.56 %</u>     | <u>12.56 %</u>     |
|             |   | 14.61 %            | 14.61 %            |

### **SUPPORT STAFF**

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

### **3190            LEAVE – TRS**

Cash in leave according to negotiated agreements.

### **3300            LEAVE – PERS**

Cash in leave according to negotiated agreements.

## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

### Account Structure Components

#### OBJECT CODES AND DESCRIPTIONS - NON-PERSONNEL

##### **4100            PROFESSIONAL AND TECHNICAL SERVICES**

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

##### **4140            PROFESSIONAL/TECHNICAL SERVICES - LEGAL**

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

##### **4150            PROFESSIONAL/TECHNICAL SERVICES - MEDICAL**

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

##### **4200            TRAVEL**

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

##### **4250            STUDENT TRAVEL/CO-CURRICULAR TRAVEL**

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

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

##### **4320            GARBAGE - for building.**

##### **4331            POSTAGE**

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

##### **4332            TELEPHONE**

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

##### **4360            ELECTRICITY - for building.**

##### **4380            FUEL - for building**

## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

### Account Structure Components

#### **4401            FREIGHT COSTS**

Expenditures for shipping freight to remote schools.

#### **4402            PURCHASED SERVICES**

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

#### **4408            COPY SERVICES**

Per copy costs are recorded under this object code.

#### **4410            RENTALS**

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

#### **4430            EQUIPMENT REPAIR & MAINTENANCE CONTRACTS**

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

#### **4501            SUPPLIES**

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

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

#### **4502            DISCRETIONAL MATERIAL**

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

#### **4580            GAS & OIL**

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

#### **4590            FOOD - For food service fund use only.**

#### **4600            MILK - For food service fund use only.**

## KENAI PENINSULA BOROUGH SCHOOL DISTRICT

### Account Structure Components

#### **4850            STIPENDS**

Payments by the school district for the feeding and lodging of pupils in a private home or other facility when such pupils are required to live away from home to attend school. Included under this expense object are boarding home stipends and allowances paid boarding home and RSVP students. Short-term vocational education lodging costs and payments for school board members are also recorded in this category.

#### **4901            OTHER EXPENSES**

Amounts paid for goods and services not otherwise classified above. Example: Membership dues; Northwest Accrediting dues; Web-based memberships, etc.

#### **4902            CAREER DEVELOPMENT**

Amounts negotiated for staff development for KPEA, KPESA and KPAA.

#### **4903            PROFESSIONAL DUES**

That amount negotiated for dues and fees for membership in professional organizations.

#### **4904            PHYSICAL EXAM REIMBURSEMENT**

Each employee is requested to have a physical exam every three years. Employees are reimbursed up to \$100.00 for costs incurred.

#### **4950            INDIRECT COSTS**

To record expenditures related to indirect cost recovery on grants and the corresponding credit to the Operating Fund (functions 455x only).

#### **5101            EQUIPMENT - General**

Amounts paid for the acquisition of fixed assets or additions to fixed assets. To determine if an item should be capitalized, the following criteria should be met: 1) The life of the item purchased must be longer than one year; 2) the cost should exceed a minimum amount of \$500, except for computer components; 3) the item purchased is not a repair part; and 4) an improvement must increase the value, or extend the life, of the item being improved. EXCEPTIONS: Charge sensitive (highly mobile) equipment such as TV's, VCR's, CD players in excess of \$100, GPS, and fax machines costing less than \$500 under this object code. Also, lease payments for copiers are recorded here.

#### **5102            EQUIPMENT – Technology**

Amounts paid for the acquisition of technology equipment. These items will be included in the fixed asset inventory. To determine if an item should be capitalized, the following criteria should be met: 1) The life of the item purchased must be longer than one year; 2) the cost should exceed a minimum amount of \$500; 3) the item purchased is not a repair part; and 4) an improvement must increase the value, or extend the life, of the item being improved. EXCEPTIONS: Charge external disk drives, digital cameras, zip drives, etc. costing less than \$500 under this object code.

## Glossary of Terms

|                            |  |
|----------------------------|--|
| <b>Account Number</b>      | A system of numbering or otherwise designating accounts, in such a manner that the number and placement used reveals certain information.  |
| <b>Accrual Basis</b>       | 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.   |
| <b>Activity</b>            | 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.  |
| <b>ADM</b>                 | 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   |
| <b>Adopted Budget</b>      | 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.   |
| <b>Annual Budget</b>       | A budget development and enacted to apply to a single fiscal year.   |
| <b>Appropriation</b>       | 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.   |
| <b>ASBO</b>                | Association of School Business Officials International   |
| <b>Assessed Value</b>      | The value placed on property for tax purposes and used as a basis for division of the tax burden.  |
| <b>Audit</b>               | 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.  |
| <b>Balanced Budget</b>     | A budget in which planned funds available equal planned expenditures.  |
| <b>Basis Of Accounting</b> | 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.  |
| <b>Benefits</b>            | Contributions to Employee Retirement Systems, Healthcare, and Life Insurance.  |
| <b>Budget</b>              | 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.   |
| <b>Budget Document</b>     | 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. |
| <b>Budget Process</b>      | The schedule of key dates or milestones which the Borough follows in the preparation and adoption of the budget.   |
| <b>CAFR</b>                | Comprehensive Annual Financial Report  |

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| <b>Capital Improvements</b>                  | 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.   |
| <b>Capital Outlay</b>                        | 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.  |
| <b>Career Development</b>                    | These are expenses related to staff development opportunities, sometimes as part of negotiated agreements with employee groups.   |
| <b>Categorical Aid</b>                       | Money from the state or federal government that is allocated to local school districts for special children or special programs. (Grant funding)  |
| <b>Component Unit</b>                        | A Separate government unit, agency or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP.   |
| <b>Comprehensive Annual Financial Report</b> | The official annual report of a government. It includes: (a) the five combined financial statements in the combined statement-overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial report pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material and detailed statistical sections. |
| <b>Discretionary Material</b>                | Teachers are allocated \$200 for incidental classroom purchases not required to be processed through the normal purchasing procedures as per the negotiated agreement.  |
| <b>Emolument</b>                             | Stipends for certificated employees for services outside the instructional day.   |
| <b>Employee Benefits</b>                     | 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.  |
| <b>Encumbrances</b>                          | 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.  |
| <b>Exemption</b>                             | Removal of property from the tax base.  |
| <b>Expenditure</b>                           | 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.  |
| <b>Extra-Duty Compensation</b>               | Contract addenda for co-curricular activity coaches or club sponsors.   |
| <b>Fiscal Year</b>                           | 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.  |
| <b>Foundation Level</b>                      | 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.  |
| <b>Function</b>                              | A group of related activities aimed at accomplishing a major service for which a government is responsible.   |
| <b>Fund</b>                                  | 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.  |
| <b>Fund Balance</b>                          | The difference between fund assets and fund liabilities of governmental and similar trust funds.  |
| <b>GFOA</b>                                  | Government Finance Officers Association   |
| <b>General Fund</b>                          | 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.  |



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| <b>Generally Accepted Accounting Principles (GAAP)</b> | 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.   |
| <b>Governmental Fund Types</b>                         | 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.  |
| <b>Grants</b>  | Contributions or gifts of cash or other assets from another government or other organization to be used or a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.  |
| <b>Interfund Transfers</b>                             | Transfers of money from one fund to another without a requirement for repayment.  |
| <b>KPAA</b>  | Kenai Peninsula Administrators Association  |
| <b>KPBSD</b>   | Kenai Peninsula Borough School District   |
| <b>KPEA</b>  | Kenai Peninsula Education Association   |
| <b>KPESA</b>   | Kenai Peninsula Education Support Employees   |
| <b>LOG</b>   | Learning Opportunity Grant – categorical funds awarded by Alaska Legislature.   |
| <b>Maintenance Contracts</b>                           | Service agreements for mainframe computer, copiers, typewriters, postage meters, and telephones, etc.   |
| <b>Measurement Focus</b>                               | 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).   |
| <b>Mill</b>  | A measure of the rate of property taxation, representing one one-thousandth of a dollar of assessed value.  |
| <b>Modified Accrual Basis of Accounting</b>            | 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. |
| <b>Operating Budget</b>                                | 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.  |
| <b>Operating Transfers</b>                             | All interfund transfers other than residual equity transfers.   |
| <b>Ordinance</b>                                       | 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.   |

|                                       |  |
|---------------------------------------|--|
| <b>Other Expenses</b>                 | 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.   |
| <b>Oversight Responsibility</b>       | 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 |
| <b>Performance Measures</b>           | 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.  |
| <b>Purchased Services</b>             | Services such as printing, advertising, contracted building repairs, computer site licenses, umpires and referees, internet access charges and DHL charges   |
| <b>RTI</b>                            | Response to Intervention   |
| <b>School District Administration</b> | 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.   |
| <b>Revenue</b>                        | 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.                          |
| <b>RIP</b>                            | 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.  |
| <b>Single Audit</b>                   | 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.  |
| <b>Special Revenue Fund</b>           | 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.   |
| <b>Specialists</b>                    | 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.   |
| <b>Support Staff</b>                  | 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.  |
| <b>Teachers</b>                       | 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

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