

**KENAI PENINSULA BOROUGH
SCHOOL DISTRICT**

Annual Budget

2024-25



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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

ANNUAL BUDGET

For the Fiscal Year Beginning July 1, 2024
and Ending June 30, 2025

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
2024 - 2025 Budget**

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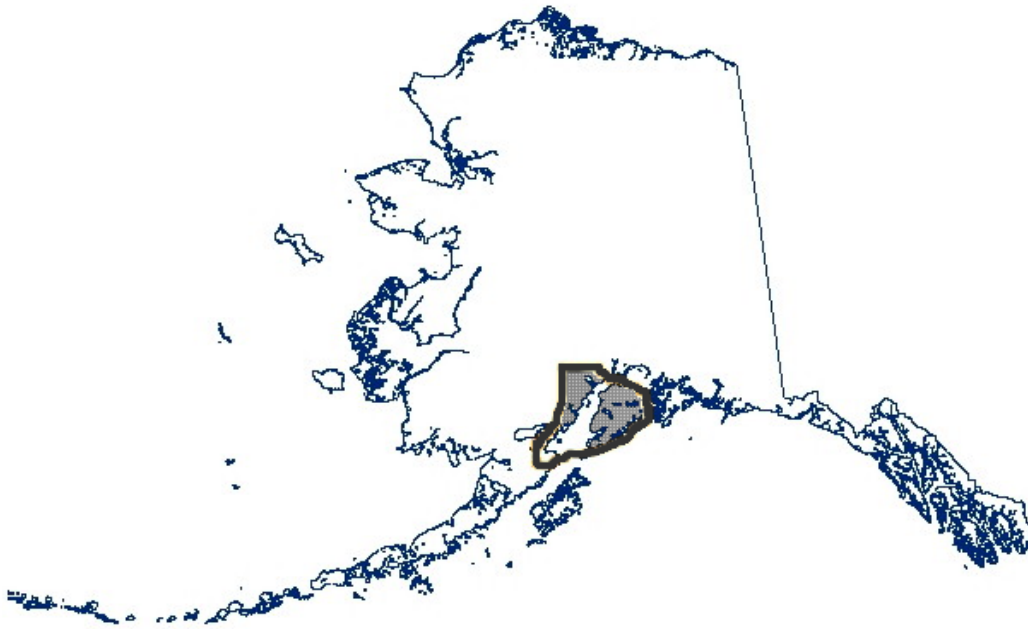
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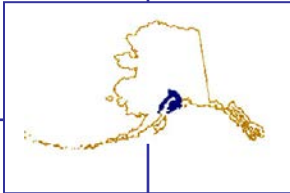
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KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**EXECUTIVE
SECTION**



EXECUTIVE SECTION



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Executive Director of Finance

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7/1/2024

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

The Kenai Peninsula Borough School District (KPBSD) presents you with the comprehensive budget for fiscal year 2025. The District Superintendent and Executive Director of Finance assume responsibility for the accuracy of information contained within this document. The budget document and the year-end Annual Comprehensive Financial Report are the primary media for presenting the financial plan and the report of operations to the public.

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

A concerted effort has been made to continue to improve the readability of our budget document while conforming to requirements set forth in the Alaska Department of Education Uniform Chart of Accounts and Account Code Descriptions for Public School Districts and Association of School Business Officials International (ASBO). This effort resulted in the district's receipt of the Association of School Business Officials International (ASBO) Meritorious Budget Award (MBA) in fiscal year 2024. The Kenai Peninsula Borough School District is proud to be one of only 138 recipients nationally and 1 of 2 Alaskan districts to have been awarded the MBA in fiscal year 2024.

Organizational Component

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

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

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

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

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

Board of Education

Mr. John Kelly, President
Mr. Jason Tauriainen, Vice President
Ms. Virginia Morgan, Clerk
Ms. Penny Vadla, Treasurer
Ms. Kelly Cizek, Member
Mr. Tim Daugharty, Member
Ms. Dianne Macrae, Member
Mr. Matt Morse, Member
Ms. Patti Truesdell, Member
Miss Maggi Grenier, Student Representative

Administrative Cabinet

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

Budget Process

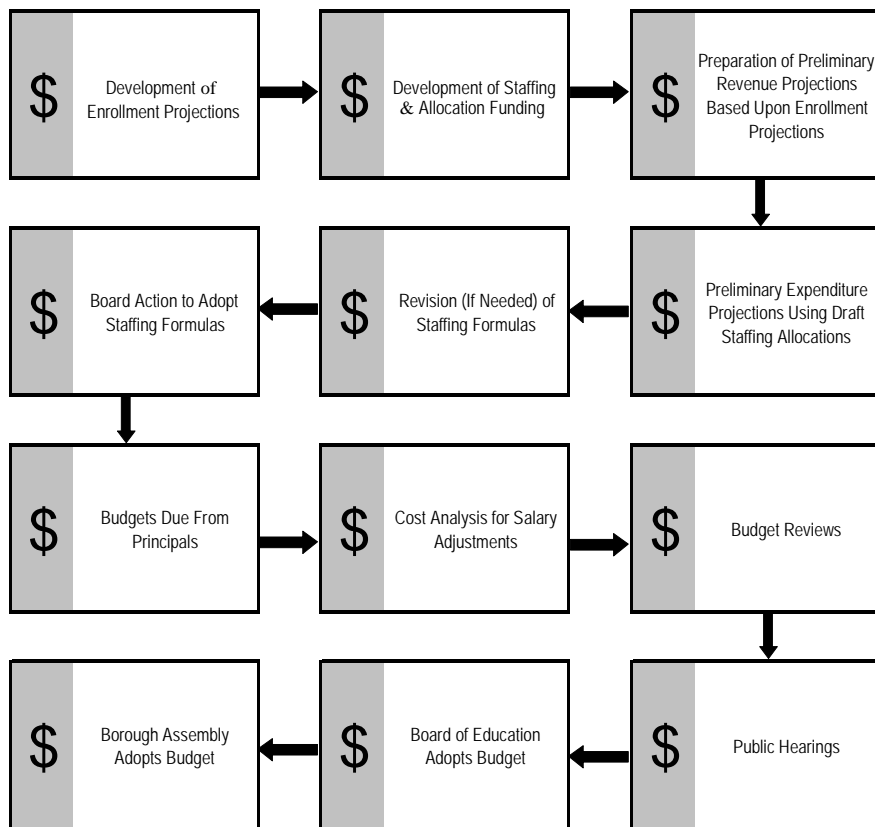
The budget process is comprised of five distinct components: planning, preparation, adoption, implementation, and evaluation.

The planning and preparation phases began with building administrators submitting their enrollment forecasts in October 2023 for the FY25 school year. At the same time, district administration also prepared enrollment forecasts. A straight-line movement of students advancing in grade was used as the model for forecasting, along with input from principals and other local stakeholders to generate the estimate of 8,230 students enrolled for FY25. This student enrollment forecast, which is the basis for budget development, was presented to the School Board in December 2023. It is important to note that in October 2023, the district OASIS student count reported 8,301.33 students enrolled, which was under the projection for FY24 of 8,450. The decrease in FY24 brought the total loss in enrollment to over 2,157 students since FY98, from the district peak of 10,376.84 students. Enrollment is a significant factor in developing revenue projections for this and future budgets.

The review and adoption process started in October 2023. Community members, building administrators, District Office administrators, Borough Assembly members and School Board members provided input. The budget was analyzed and modified to address the needs of the District while balancing expenditures to available revenue. In February, budget presentation meetings were held in-person and via Zoom.

The initial budget was approved by the School Board on April 15, 2024. The Kenai Peninsula Borough School District, Board of Education, is required by Alaska law to adopt and submit an annual budget to the Kenai Peninsula Borough Assembly by May 1 of each year for approval by the Assembly. Within 30 days after receipt of the School District budget, the Borough Assembly must determine the total amount of funds to be made available from local sources for school purposes and must furnish the Board of Education with a statement of this amount. By May 31, the Assembly must appropriate the local share of funding. Any subsequent changes to the local effort portion of the School District budget must be authorized by the Borough Assembly.

**Kenai Peninsula Borough School District
Budget Process**



Implementation of the budget is effective on July 1, 2024, marking the beginning of fiscal year 2025, which will run through June 30, 2025.

FY25 Budget Development Calendar

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

7th - Board Meeting

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

11th - Board Meeting

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

2nd - Projected Enrollment Deadline for Schools
 2nd - Start of 20-Day OASIS Count
 2nd - Board Meeting
 27th - End of 20-Day OASIS Count

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

5th - FY25 Projected Enrollment Report Due to DOEED
 6th - FY25 Staffing Projections and Site Budget Formulations Begin
 6th - Board Meeting
 10th - FY24 Average Daily Membership (ADM) report due.

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

4th - Board Meeting/Enrollment Information Reported to Board

January 2024						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

8th - Board Meeting/FY25 Preliminary Budget Information to Board

February 2024						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

5th - Board Meeting
 21st - Public Budget Forum - Soldotna High School
 22nd - Public Budget Forum - Homer High School
 28th - Public Budget Forum - Seward High School

March 2024						
S	M	T	W	T	F	S
					0	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

4th - School Board Meeting

April 2024						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

1st - School Board Meeting
 15th - School Board Meeting - Present FY25 Budget for Approval
 16th - Final KPBSD Budget Information to Borough Assembly

May 2024						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

6th - School Board Meeting
 *7th - Ordinance Introduced at Borough Assembly (possible date)
 *21st - Borough Assembly Resolution (possible date)

June 2024						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

3rd - School Board Meeting
 *4th - Borough Assembly Ordinance Vote (possible date)

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

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

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

Significant Issues

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

The state budget, passed by the legislature and signed by the Governor, funded the foundation formula with a BSA of \$5,960 per student. In addition to the funding provided through the foundation formula, the State passed House bill 268 providing one-time funds outside the formula in the amount of \$174.8 million.

On June 4, 2024, the Kenai Peninsula Borough passed Ordinance 2024-19 appropriating funds for fiscal year 2025. KPB Funding for FY25 is \$40,914,211 for appropriation and \$15,314,096 for in-kind services totaling \$56,228,307. Kenai Peninsula Borough could provide additional funding based on the additional revenue from the State of Alaska.

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

Enrollment Projections

The process that was used to project the FY25 enrollment is based on a straight-line projection for most schools as of October 23, 2023. The steps involved in formulating the enrollment projection of 8,230 were:

- Grades at each school site were moved ahead one grade level (except charter schools).
- Charter school enrollment projections are in concert with the contractual agreement between the School District and the charter school.
- AR 6183 (c) notes the enrollment staffing/funding for Homer Flex, Kenai Alternative, and Marathon.
- Kindergarten enrollment was based on the average of actual enrollment for FY22, FY23 and FY24 and administrator recommendations.
- Sites affected by feeder schools were adjusted appropriately.

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

General Fund Revenues and Expenditures

Revenue Budget

The revenue budget of \$147,821,632 based on the enrollment projection of 8,230. State funding through the foundation formula includes an increase to the Base Student Allocation (BSA) of \$30 for a BSA of \$5,960.

The Kenai Peninsula Borough funding, also known as local effort, brings the total local funding to \$56,228,307 for FY25. A portion of the local effort is provided as In-Kind Services in the amount of \$15,314,096.

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

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

Expenditure Budget

The expenditure budget of \$147,821,632 is based on the enrollment projection of 8,230 students and other consideration noted below.

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

The FY25 budget was developed based on the following significant elements:

- Change to salary and benefit budgeting process to account for more of the anticipated reductions from year to year due to hiring less experienced employees to replace retirees.
- Healthcare was calculated using the FY24 Health Plan rates + 5%.
- Salary and benefit accounts have been adjusted for staffing needed according to the enrollment projection. Employees have been stepped on the salary schedules and employer-paid benefits include 22% for PERS and 12.56% for TRS. Salary and benefit costs comprise just over 80% of this budget.
- The FY25 Budget reflects employer-paid amount per covered employee of \$25,977 for employees on the Health Plan. The Health Care Plan Committee, through the collective bargaining agreements, is tasked with overseeing cost containment of the health care program. Employer-paid health care benefits comprise approximately 16% of the budget and 20% of the total salary and benefit amount.

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

CERTIFIED FORMULAS:

ELEMENTARY SCHOOLS GRADES K-6 >=250

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

ELEMENTARY SCHOOLS GRADES K-6 100-249

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

HIGH SCHOOL/MIDDLE SCHOOL

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

SMALL SCHOOLS<200

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

SUPPORT FORMULAS:

ELEMENTARY SCHOOLS GRADES K-8

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

HIGH SCHOOL

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

MIDDLE SCHOOL

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

SMALL SCHOOLS <100

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

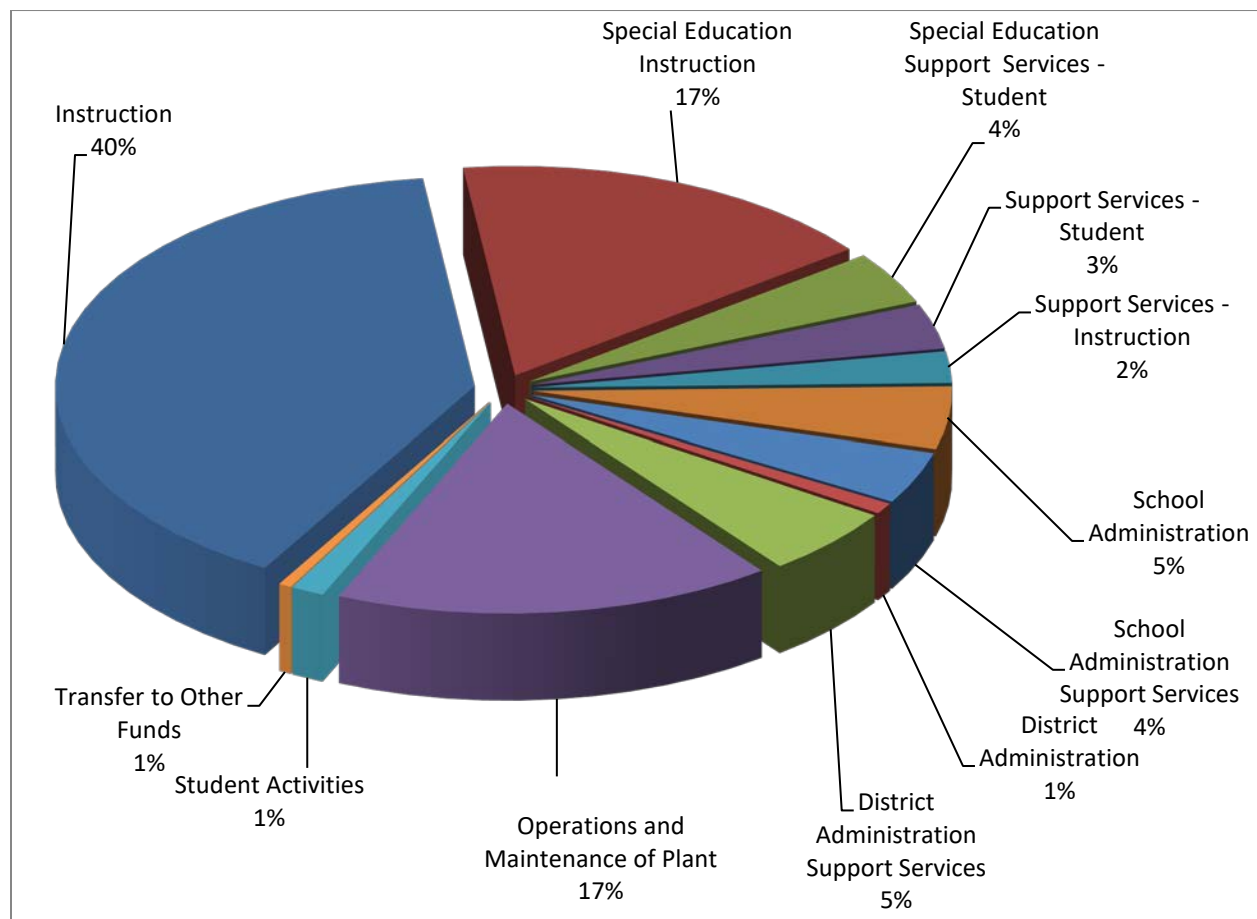
SMALL SCHOOLS >100 WITH HIGH SCHOOL

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

- Supply and copy budgets have been adjusted based on the enrollment projection.
- Utility budgets have been rolled forward with few adjustments. All utility budgets will be monitored for possible changes during the budget revision cycle. Utilities comprise approximately 5% of the budget.
- Budgets for property, liability, stop-loss insurance and worker's compensation costs, which are received as In-Kind Services from the Kenai Peninsula Borough, include the most recent insurance premium estimates.
- Fund transfers are included for the Student Transportation program in the amount of \$550,000 and to Student Activities for extra-curricular travel \$145,000.
- Equipment budgets for FY25 include:
 - Equipment to support Connections program.
 - Equipment to maintain technology infrastructure through the Technology Plan.
 - Equipment for students with special needs and compliance with ADA.

Expenditure Summary by Function	Current 2023-24 Budget	2024-25 Budget
Instruction	\$ 56,786,844	\$ 60,995,722
Special Education Instruction	22,229,278	24,307,434
Special Education Support Services - Student	6,060,186	5,665,387
Support Services - Student	4,478,422	5,364,074
Support Services - Instruction	2,609,279	3,351,215
School Administration	6,875,189	6,522,771
School Administration Support Services	5,778,112	5,922,768
District Administration	1,293,170	1,247,711
District Administration Support Services	6,843,176	7,983,004
Operations and Maintenance of Plant	23,447,810	24,439,117
Student Activities	1,752,097	1,877,429
Transfer to Other Funds	695,000	145,000
Total General Fund Expenditures	\$ 138,848,563	\$ 147,821,632

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



FY25 Budget by Object and Function

		Certificated Salaries	Non-Certificated Salaries	Benefits	Professional Technical	Travel	Utilities	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Fund Transfer	Total
Instruction	Sum of Amount	32,574,870	2,167,079	19,695,979	592,000	120,270	281,748	272,573	3,284,356	168,251	1,838,596		60,995,722
	% of Object	62.35%	10.84%	43.52%	31.96%	17.71%	3.95%	1.93%	72.39%	1575.09%	97.69%		41.26%
	% of Function	53.41%	3.55%	32.29%	0.97%	0.20%	0.46%	0.45%	5.38%	0.28%	3.01%		100.00%
Special Education Instruction	Sum of Amount	8,404,127	5,429,253	9,967,367	213,690	36,620		3,200	218,177	35,000			24,307,434
	% of Object	16.09%	27.15%	22.02%	11.54%	5.39%		0.02%	4.81%	327.65%			16.44%
	% of Function	34.57%	22.34%	41.01%	0.88%	0.15%		0.01%	0.90%	0.14%			100.00%
Special Education Support Services - Student	Sum of Amount	2,630,195	525,629	1,892,178	438,000	92,915	5,000	3,375	64,655	13,440			5,665,387
	% of Object	5.03%	2.63%	4.18%	23.65%	13.68%	0.07%	0.02%	1.43%	125.82%			3.83%
	% of Function	46.43%	9.28%	33.40%	7.73%	1.64%	0.09%	0.06%	1.14%	0.24%			100.00%
Support Services Student	Sum of Amount	1,496,006	1,541,048	2,094,693		159,400	650	6,650	59,127	6,500			5,364,074
	% of Object	2.86%	7.71%	4.63%		23.47%	0.01%	0.05%	1.30%	60.85%			3.63%
	% of Function	27.89%	28.73%	39.05%		2.97%	0.01%	0.12%	1.10%	0.12%			100.00%
Support Services Instruction	Sum of Amount	1,127,970	650,088	1,292,426	3,000	34,100	9,700	7,270	209,461	17,200			3,351,215
	% of Object	2.16%	3.25%	2.86%	0.16%	5.02%	0.14%	0.05%	4.62%	161.02%			2.27%
	% of Function	33.66%	19.40%	38.57%	0.09%	1.02%	0.29%	0.22%	6.25%	0.51%			100.00%
School Administration	Sum of Amount	4,357,574	12,909	2,035,556		81,755			9,525	25,452			6,522,771
	% of Object	8.34%	0.06%	4.50%		12.04%			0.21%	238.27%			4.41%
	% of Function	66.81%	0.20%	31.21%		1.25%			0.15%	0.39%			100.00%
School Administration Support Services	Sum of Amount		2,587,960	2,603,219		1,800	668,600	250	39,539	21,400			5,922,768
	% of Object		12.94%	5.75%		0.27%	9.38%	0.00%	0.87%	200.34%			4.01%
	% of Function		43.70%	43.95%		0.03%	11.29%	0.00%	0.67%	0.36%			100.00%
District Administration	Sum of Amount	355,887	183,202	307,497	175,000	80,925	18,700	42,900	49,700	33,900			1,247,711
	% of Object	0.68%	0.92%	0.68%	9.45%	11.92%	0.26%	0.30%	1.10%	317.36%			0.84%
	% of Function	28.52%	14.68%	24.64%	14.03%	6.49%	1.50%	3.44%	3.98%	2.72%			100.00%
District Administration Support Services	Sum of Amount	304,525	2,992,157	1,999,359	430,406	55,242	29,048	2,185,027	304,339	-360,599	43,500		7,983,004
	% of Object	0.58%	14.97%	4.42%	23.24%	8.14%	0.41%	15.51%	6.71%	-3375.76%	2.31%		5.40%
	% of Function	3.81%	37.48%	25.05%	5.39%	0.69%	0.36%	27.37%	3.81%	-4.52%	0.54%		100.00%
Operations and Maintenance of Plant	Sum of Amount		3,446,040	3,041,740		9,250	6,117,831	11,531,794	292,462				24,439,117
	% of Object		17.24%	6.72%		1.36%	85.79%	81.86%	6.45%				16.53%
	% of Function		14.10%	12.45%		0.04%	25.03%	47.19%	1.20%				100.00%
Student Activities	Sum of Amount	995,618	458,636	325,454		6,750		35,000	5,833	50,138			1,877,429
	% of Object	1.91%	2.29%	0.72%		0.99%		0.25%	0.13%	469.37%			1.27%
	% of Function	53.03%	24.43%	17.34%		0.36%		1.86%	0.31%	2.67%			100.00%
Fund Transfers	Sum of Amount											145,000	145,000
	% of Object											100.00%	0.10%
	% of Function											100.00%	100.00%
Total Sum of Amount		52,246,772	19,994,001	45,255,468	1,852,096	679,027	7,131,277	14,088,039	4,537,174	10,682	1,882,096	145,000	147,821,632
Total % of Object		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
% of Total Budget		35.34%	13.53%	30.61%	1.25%	0.46%	4.82%	9.53%	3.07%	0.01%	1.27%	0.10%	100.00%

Major Goals and Objectives

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

Board of Education Goals

Board goals for FY25 were set at the July 1, 2024 board meeting. Board goals for FY25 are:

- 1) Support the District Strategic Plan in all Areas
- 2) Advocate Proactively for Predictable, Sustainable and Adequate Funding
- 3) Increase Communication and Engagement with Staff and the Public

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 seek 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 critical commitment – it represents our promise to provide academic excellence for all. KPBSD will ensure all students have equitable access to and engagement with programs and supports that reduce barriers to learning.

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

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

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

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

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

	Actual FTE FY24	Projected FTE FY25	Difference
Regular Instruction	490.29	478.10	-12.19
Special Education - Instruction	231.24	233.31	2.07
Special Education Support Services - Students	37.03	37.88	.85
Support Services - Students	46.64	49.08	2.44
Support Services - Instruction	25.92	22.69	-3.23
School Administration	37.10	36.70	-.40
School Administration Support Services	52.33	84.86	32.53
District Administration	4.00	3.00	-1.00
District Administration Support Services	35.50	14.00	-21.50
Operations and Maintenance of Plant	74.19	73.07	-1.12
Student Activities	2.00	2.00	0.00
	<u>1035.94</u>	<u>1034.69</u>	<u>-1.55</u>

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

Financial Component

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

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

Alaska Statute 14.14.060 states a Borough can establish a centralized treasury and is responsible for major rehabilitation, construction, and major repair of school buildings. The Kenai Peninsula Borough provides for new and capital construction, debt service, centralized treasury, building maintenance, and the cost of property and fire insurance for school facilities. All physical plant, bonded debt, capital improvement funds, tax levies, tax collection, maintenance of buildings, and insurance of buildings are accounted for by the Kenai Peninsula Borough and are reflected in their budget. As of June 30, 2023, the Borough recorded \$48,970,000 in outstanding general obligation school debt.

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

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

	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Budget	FY26 Estimate	FY27 Estimate	FY28 Estimate
Governmental Fund Revenues								
General Fund Revenues	\$ 137,853,444	\$ 135,260,138	\$ 138,446,856	\$ 139,546,001	\$ 147,821,632	\$ 147,821,632	\$ 147,821,632	\$ 147,821,632
Food Service Fund Revenues	2,811,850	4,996,106	3,474,774	3,554,950	3,554,950	3,554,950	3,554,950	3,554,950
Student Transportation Fund Revenues	6,078,294	7,206,772	7,385,941	7,276,935	7,949,950	7,949,950	7,949,950	7,949,950
Governmental Fund Revenues	\$ 146,743,588	\$ 147,463,016	\$ 149,307,571	\$ 150,377,886	\$ 159,326,532	\$ 159,326,532	\$ 159,326,532	\$ 159,326,532
Governmental Fund Expenditures								
General Fund Expenditures	\$ 141,182,474	\$ 135,012,486	\$ 136,561,819	\$ 141,045,791	\$ 147,821,632	150,778,065	153,793,626	156,869,498
Food Service Fund Expenditures	3,325,545	3,748,944	4,622,244	4,075,333	3,891,319	3,891,319	3,891,319	3,891,319
Student Transportation Fund Expenditures	6,435,934	8,277,034	7,674,269	8,042,521	7,949,950	7,949,950	7,949,950	7,949,950
Total Governmental Fund Expenditures	\$ 150,943,953	\$ 147,038,464	\$ 148,858,332	\$ 153,163,645	\$ 159,662,901	\$ 162,619,334	\$ 165,634,895	\$ 168,710,767
General Fund Revenues Over (Under) Expenditures	(3,329,030)	247,652	1,885,037	(1,499,790)	0	(2,956,433)	(5,971,994)	(9,047,866)
Transfers Out	(695,000)	(695,000)	(730,000)	(695,000)	(145,000)	(145,000)	(145,000)	(145,000)
Net Change in Fund Balance	(4,024,030)	(447,348)	1,155,037	(2,194,790)	(145,000)	(3,101,433)	(6,116,994)	(9,192,866)
General Fund Balance, Beginning of Year	19,847,931	15,823,901	15,376,553	16,531,590	14,336,800	14,191,800	11,090,367	4,973,373
General Fund Balance, End of Year	\$ 15,823,901	\$ 15,376,553	\$ 16,531,590	\$ 14,336,800	\$ 14,191,800	\$ 11,090,367	\$ 4,973,373	\$ (4,219,493)
Special Revenue Fund Revenues Over (Under) Expenditures	(871,335)	176,900	(1,435,798)	(1,285,969)	(336,369)	(336,369)	(336,369)	(336,369)
Transfers in	695,000	695,000	730,000	695,000	145,000	145,000	145,000	145,000
Net Change in Fund Balance	(176,335)	871,900	(705,798)	(590,969)	(191,369)	(191,369)	(191,369)	(191,369)
Special Revenue Fund Balance, Beginning of Year	2,287,944	2,111,609	2,983,509	2,277,711	1,686,742	1,495,373	1,304,004	1,112,635
Special Revenue Fund Balance, End of Year	\$ 2,111,609	\$ 2,983,509	\$ 2,277,711	\$ 1,686,742	\$ 1,495,373	\$ 1,304,004	\$ 1,112,635	\$ 921,266
Total Governmental Fund Balance, Beginning of Year	22,135,875	17,935,510	18,360,062	18,809,301	16,023,542	15,687,173	12,394,371	6,086,008
Total Governmental Fund Balance, End of Year	\$ 17,935,510	\$ 18,360,062	\$ 18,809,301	\$ 16,023,542	\$ 15,687,173	\$ 12,394,371	\$ 6,086,008	\$ (3,298,227)

Assumptions:

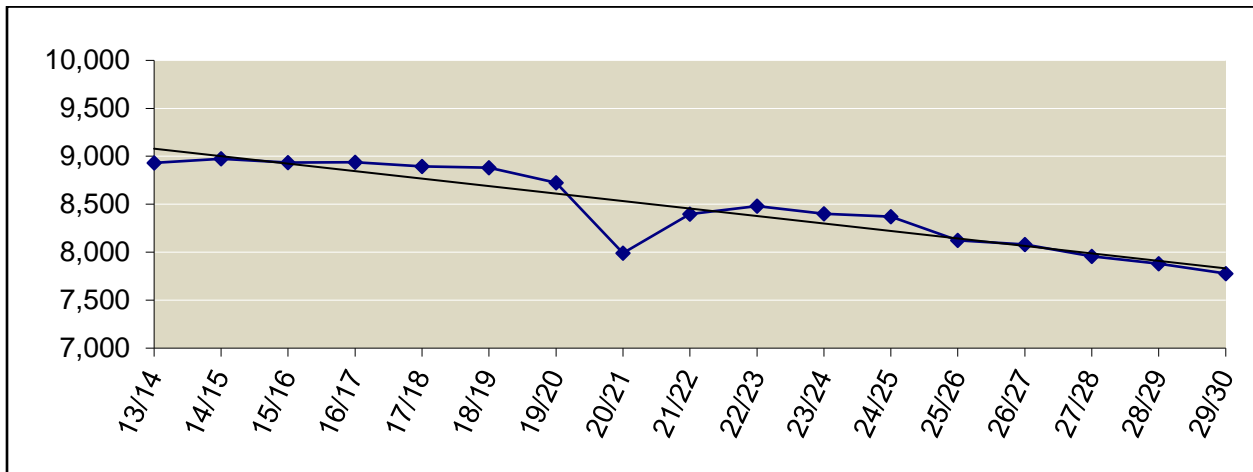
- FY25, FY26 and FY27 based on no change in assessed valuation or other General Fund revenues (except for state funding, due to enrollment)
- FY25, FY26 and FY27 Pupil Transportation Fund and Other Governmental Funds estimates assume revenues offset expenditures each year

Informational Component

FY14-FY24 OASIS Enrollment History and FY25-FY30 Future Projections

YEAR	PRE-K	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL	GROWTH
13/14	215	692	666	660	644	663	668	644	670	636	695	682	729	668	8,932	0.00%
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	124	581	583	661	623	598	609	665	651	661	706	647	648	644	8,401	-0.94%
24/25	107	561	597	622	671	629	622	619	665	666	646	682	635	649	8,371	-0.36%
25/26	0	547	560	592	622	673	628	626	620	660	644	645	676	632	8,125	-2.94%
26/27	0	561	537	571	587	619	664	626	636	620	652	647	657	703	8,080	-0.55%
27/28	0	556	557	550	567	584	614	650	637	636	610	655	659	684	7,959	-1.50%
28/29	0	553	553	569	541	564	579	634	661	637	622	613	667	686	7,879	-1.01%
29/30	0	555	548	565	562	538	559	580	645	661	621	625	625	694	7,778	-1.28%

District annual enrollment change: FY14 through FY30



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

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

Capital Projects

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

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

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

Tax Base and Rate History

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

Tax Levies and Collections

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

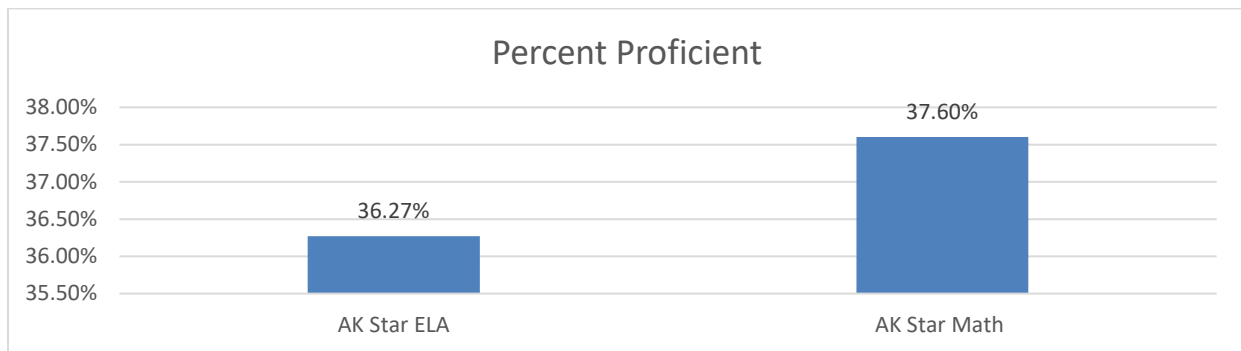
Fiscal Year	Collected in the Fiscal Year of the Levy			Collections in Subsequent Years	Total Collections to Date	
	Total Tax Levy for Fiscal Year	Amount	Percentage of Levy		Amount	Percentage of Levy
2014-15	31,685,014	31,142,025	98.286%	533,709	31,675,734	99.971%
2015-16	33,188,070	32,410,590	97.657%	767,438	33,178,028	99.970%
2016-17	35,591,917	35,157,568	98.780%	421,653	35,579,221	99.964%
2017-18	37,068,282	36,645,827	98.860%	407,862	37,053,689	99.961%
2018-19	38,941,185	38,535,145	98.957%	387,254	38,922,399	99.952%
2019-20	40,079,402	39,607,678	98.823%	447,543	40,055,221	99.940%
2020-21	40,380,466	39,981,984	99.013%	373,457	40,355,441	99.938%
2021-22	40,286,872	39,872,556	98.972%	322,068	40,194,624	99.771%
2022-23	40,639,876	40,225,559	98.981%	319,641	40,225,559	98.981%
2023-24	42,393,890	41,982,519	99.030%	-	41,982,519	99.030%

This information was obtained from the Kenai Peninsula Borough.

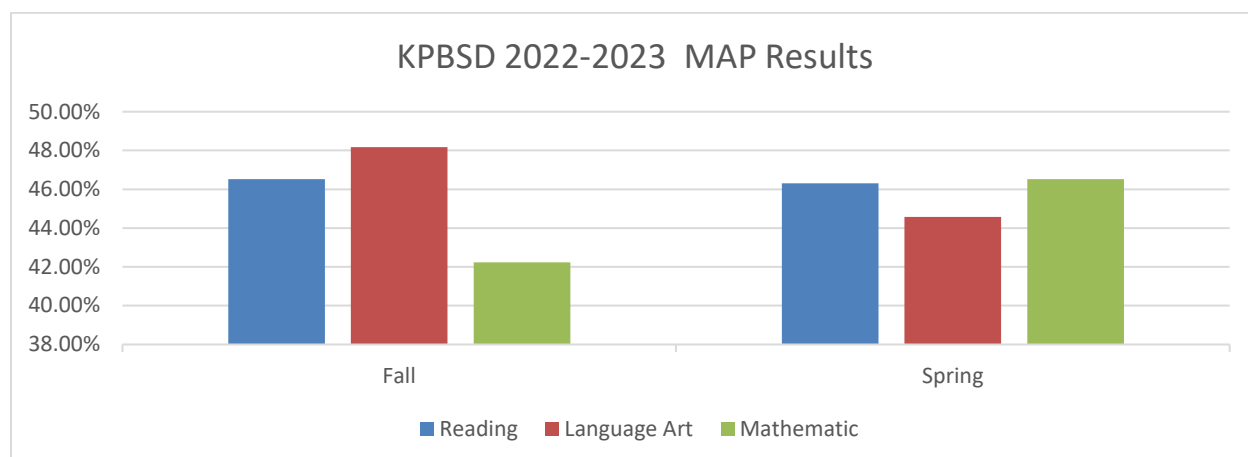
Performance Results

Alaska's New Balanced Assessment System - The State of Alaska partnered with NWEA to create Alaska's new summative assessment system called AK STAR. Students in grades 3-9 completed the AK STAR summative assessment once in the spring of 2022 and again the spring of 2023. Students also took assessments created by NWEA three times per year for KPBSD's district benchmarks called NWEA MAP Growth. Students in grades 3-10 took these assessments in the fall, winter, and spring.

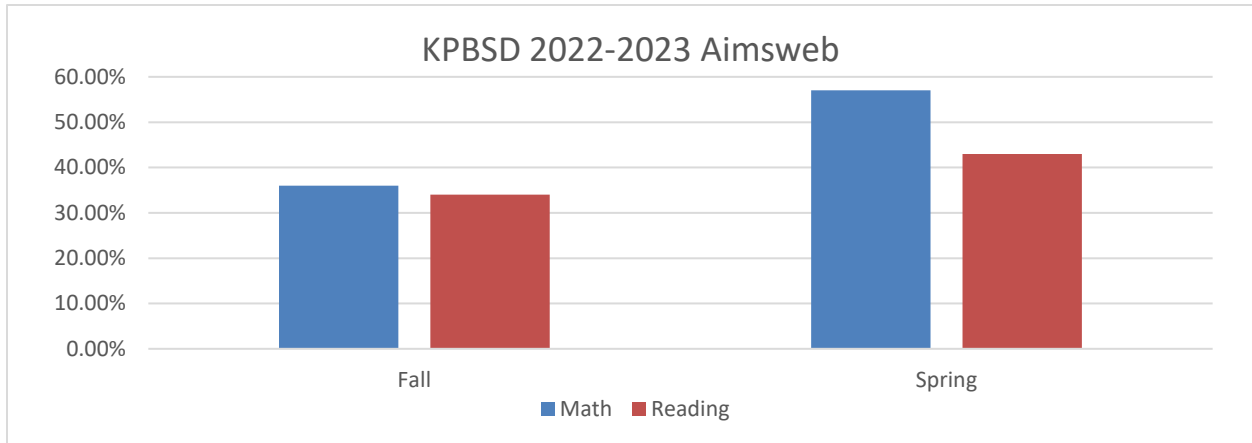
NWEA MAP Growth is a norm-referenced assessment that shows what students are ready to learn next in reading, language usage, and math, and it measures students' growth over time. The assessments are independent of students' assigned grade level and are item adaptive. This means that students could see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



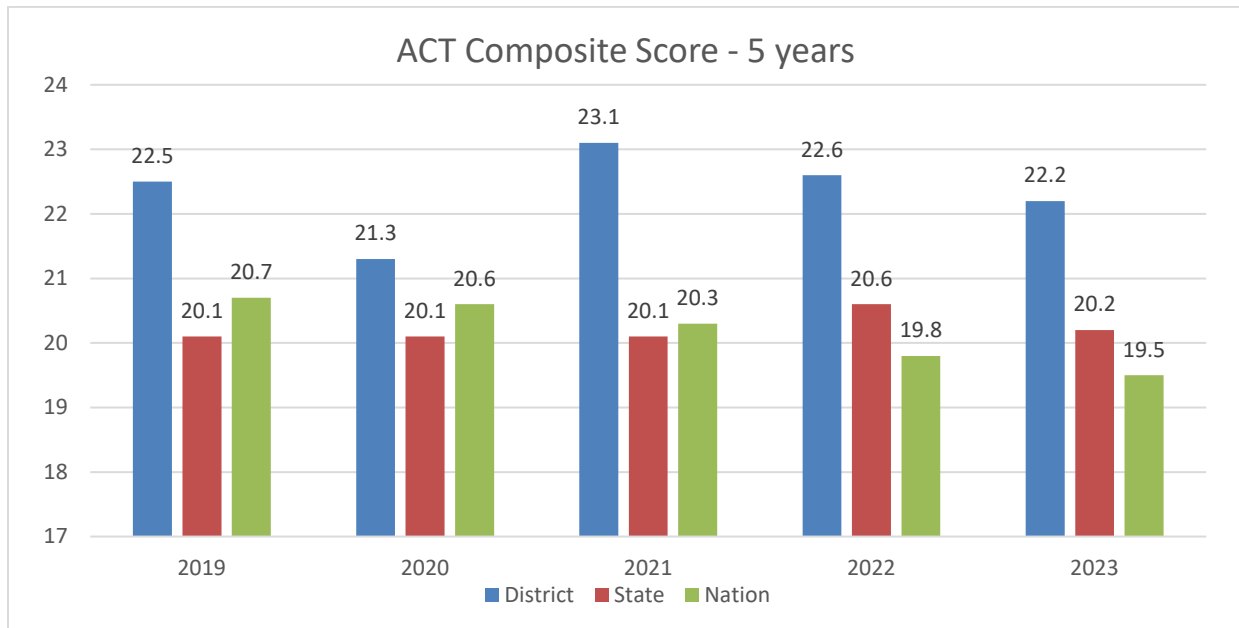
Measure of Academic Progress (MAP) - is a nationally normed, online, computer-adaptive, diagnostic assessment. Students in grades 3-10 are assessed three times a year in Reading, Mathematics, and Language Arts. The assessment provides for more accurate student course placement, diagnosis of instructional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



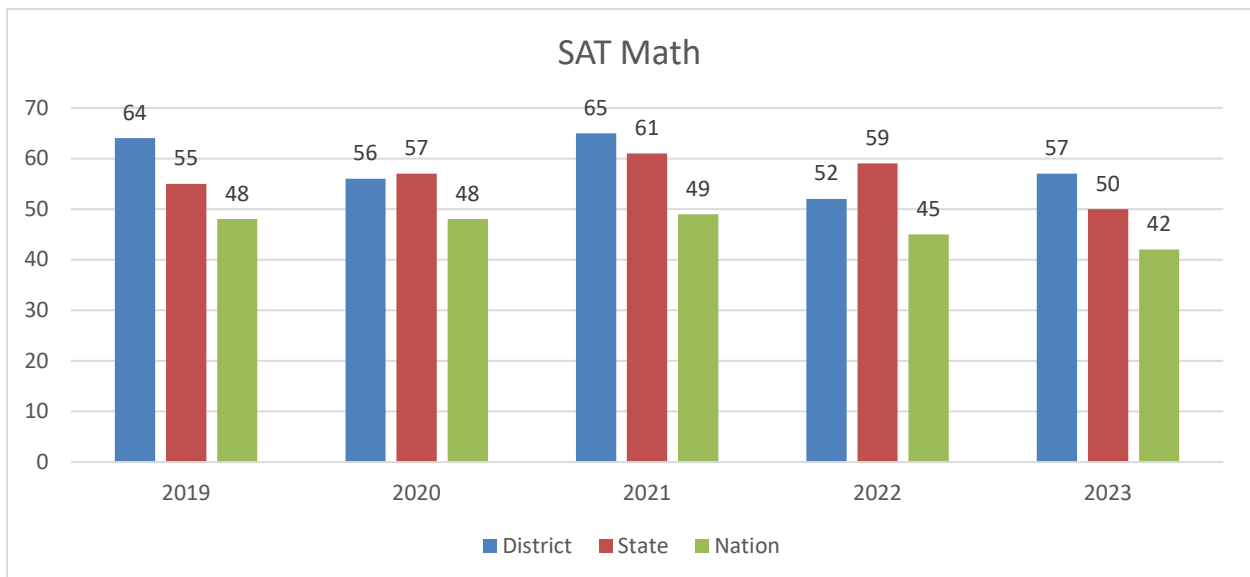
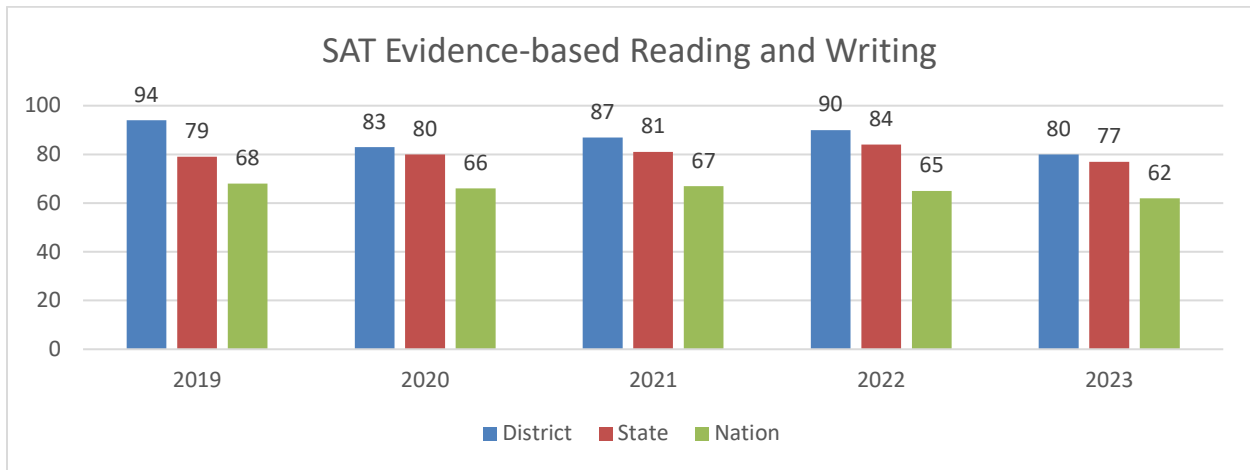
AimswebPlus is a series of curriculum-based measurements (CBMs), used for universal screening three times a year in grades K-5. This brief assessment measures overall performance of key foundational skills at each grade level to provide an accurate prediction of reading and math achievement. KPBSD assesses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



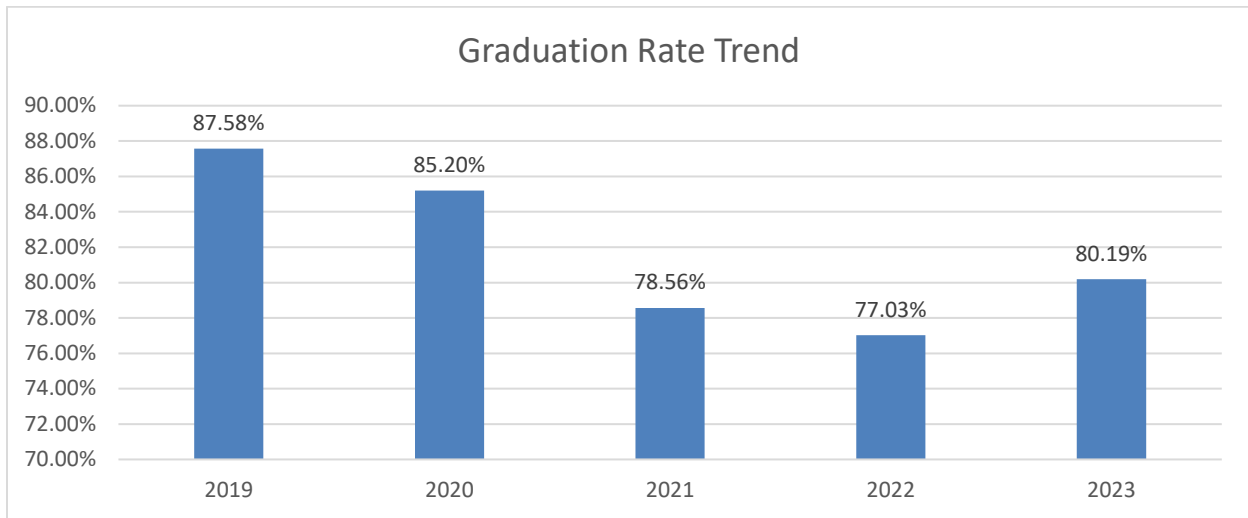
The ACT[®] test measures high school students' general educational development and predicts their ability to complete college-level work. The multiple-choice tests cover four skill areas: English, mathematics, reading, and science. The writing test, which is optional, measures skill in planning and writing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



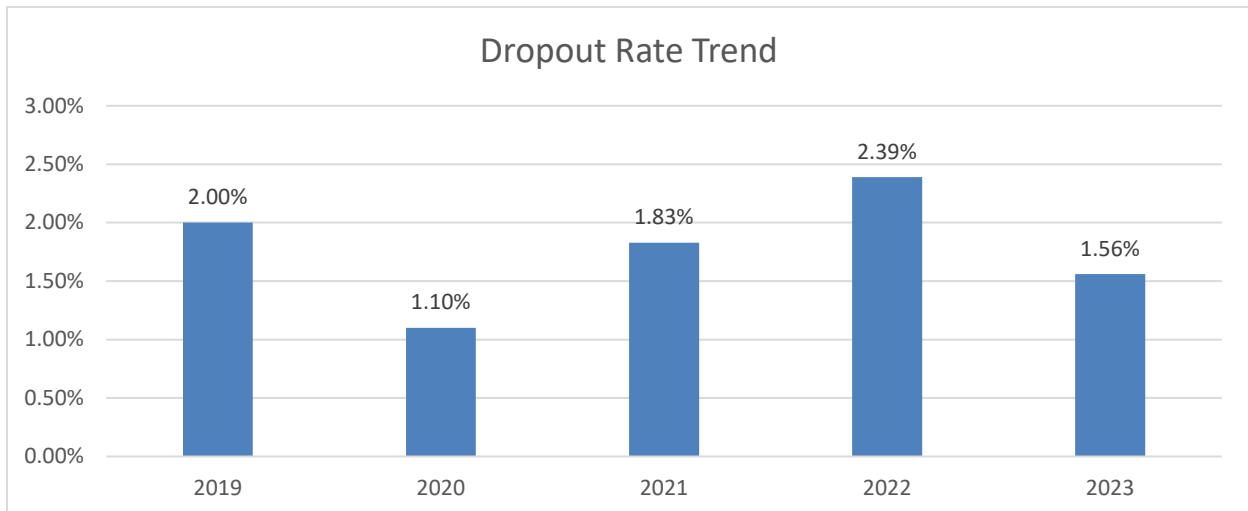
The SAT is a standardized assessment consisting of 3 parts: critical reading, mathematical reasoning, and writing and language skills. The test has developed over time and is an indicator of college readiness. While high school grades are a very useful indicator of how students will perform in college, there is great variation in grading standards and course rigor across high schools.



Graduation Rate & Dropout Rate – Two measurements the district monitors and works to improve is the High School Graduation Rate and Secondary Schools Dropout Rate. Graduation Rates are calculated on students who enter 9th grade and graduate within 4 years.



Drop Out Rates are determined by students in grades 7 - 12 who leave school in a given year and don't re-enroll within the State in the same year.



Future Year's General Fund Projections

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

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

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

- 1) The revenues of the District are based upon the School Board approved enrollment forecasts representing basically flat enrollment at most schools.
- 2) No change in the Borough assessments (upon which the local contribution is calculated).
- 3) Borough contribution of the level funded for FY25 of \$56,228,307.
- 4) No Changes to the State Foundation Formula.

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

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

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

	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Budget	FY26 Projected	FY27 Projected	FY28 Projected
Twenty Day Enrollment	7,755.91	8,298.47	8,369.90	8,434.00	8,230.00	8,125.00	8,080.00	7,959.00
Base Student Allocation Per Pupil (AS 14.17.470)	\$5,930	\$5,930	\$5,930	\$5,960	\$5,960	\$5,960	\$5,960	\$5,960
Enrollment in <u>adjusted</u> ADM	17,597.15	17,433.23	17,345.79	17,034.34	16,789.70	16,677.70	16,614.70	16,477.70
BASIC NEED	\$104,351,100	\$103,379,054	\$102,860,535	\$101,524,666	\$100,066,612	\$99,399,092	\$99,023,612	\$98,207,092
Kenai Peninsula Borough Assessed Value (State Full and True Value)	\$10,690,439,310	\$11,247,287,861	\$10,915,540,863	\$11,734,676,472	\$12,509,886,770	\$11,734,676,472	\$11,734,676,472	\$11,734,676,472
Minimum Required Local Contr (2.65 mills * Assessed Value)	\$28,329,664	\$29,805,313	\$28,926,183	\$31,096,893	\$33,151,200	\$31,096,893	\$31,096,893	\$31,096,893
Impact Aid	-	-	-	-	-	-	-	-
State Funding Share (Basic Need - Local Required Contribution - Impact Aid)	\$76,021,436	\$73,573,741	\$73,934,352	\$70,427,773	\$66,915,412	\$68,302,199	\$67,926,719	\$67,110,199
Maximum Allowable Local Contribution (Minimum Contr + 23% of Basic Need)	\$52,395,174	\$53,646,650	\$53,527,209	\$55,839,576	\$56,166,521	\$55,839,576	\$55,839,576	\$55,839,576

Revenues

Local Contribution	\$ 47,888,909	\$ 48,000,000	\$ 52,564,284	\$ 54,753,114	\$ 56,228,307	\$ 56,228,307	\$ 56,228,307	\$ 56,228,307
Other Local Revenue	219,326	271,651	132,902	180,000	180,000	180,000	180,000	180,000
E-Rate	485,143	596,219	671,349	700,000	700,000	700,000	700,000	700,000
Interest	78,281	(755,921)	466,388	300,000	300,000	300,000	300,000	300,000
State Contribution (Foundation Funding)	78,164,948	73,573,326	73,933,935	70,427,773	66,915,412	66,915,412	66,915,412	66,915,412
State Contribution (Supplemental Funding)	-	29,652	3,852,233	5,779,666	11,418,396	-	-	-
Quality Schools/Learning Opportunity Grants	281,762	279,348	277,949	272,549	268,635	268,635	268,635	268,635
On Behalf TRS Relief Payment	8,773,802	9,329,203	5,866,919	6,490,123	6,490,123	6,490,123	6,490,123	6,490,123
On Behalf PERS Relief Payment	1,961,273	1,936,660	680,897	642,776	642,776	642,776	642,776	642,776
Federal Contribution	-	-	-	-	-	-	-	-
Federal-Through the State and other local intermediaries	-	2,000,000	-	-	-	-	-	-
\$ 137,853,444	\$ 135,260,138	\$ 138,446,856	\$ 139,546,001	\$ 143,143,649	\$ 131,725,253	\$ 131,725,253	\$ 131,725,253	\$ 131,725,253

Expenditures

Instruction	\$ 63,058,953	\$ 58,194,099	\$ 56,975,645	\$ 58,224,317	\$ 60,995,722	\$ 62,215,636	\$ 63,459,949	\$ 64,729,148
Special Education - Instruction	21,685,009	21,211,388	21,439,762	21,994,943	24,307,434	24,793,583	25,289,454	25,795,243
Special Education Support Services - Student	6,181,743	6,444,932	6,120,327	6,265,275	5,665,387	5,778,695	5,894,269	6,012,154
Support Services - Student	4,552,799	3,423,674	4,213,956	4,509,917	5,364,074	5,471,355	5,580,783	5,692,398
Support Services - Instruction	3,508,325	2,559,175	2,573,743	2,746,332	3,351,215	3,418,239	3,486,604	3,556,336
School Administration	6,550,269	6,814,746	6,842,248	6,807,452	6,522,771	6,653,226	6,786,291	6,922,017
School Administration Support Services	5,178,368	5,291,429	5,693,427	5,681,716	5,922,768	6,041,223	6,162,048	6,285,289
District Administration	1,456,814	1,679,248	1,288,789	1,275,569	1,247,711	1,272,665	1,298,119	1,324,081
District Administration Support Services	6,447,526	5,964,530	6,426,908	7,546,237	7,983,004	8,142,664	8,305,517	8,471,628
Operation and Maintenance of Plant	21,001,746	21,750,919	22,589,113	23,529,820	24,439,117	24,927,899	25,426,457	25,934,986
Student Activities	1,560,921	1,678,346	1,667,901	1,769,213	1,877,429	1,914,978	1,953,277	1,992,343
Transfers to Other Funds	695,000	695,000	730,000	695,000	145,000	145,000	145,000	145,000
\$ 141,877,473	\$ 135,707,486	\$ 136,561,819	\$ 141,045,791	\$ 147,821,632	\$ 150,775,165	\$ 153,787,768	\$ 156,860,623	\$ 156,860,623

Revenues Over (Under) Expenditures	(4,024,029)	(447,348)	1,885,037	(1,499,790)	(4,677,983)	(19,049,912)	(22,062,515)	(25,135,370)
Fund Balance, Beginning of Year	19,847,930	15,823,901	15,376,553	17,261,590	15,761,800	11,083,817	(7,966,095)	(30,028,610)
Fund Balance, End of Year	15,823,901	15,376,553	17,261,590	15,761,800	11,083,817	(7,966,095)	(30,028,610)	(55,163,980)

Assumptions:

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

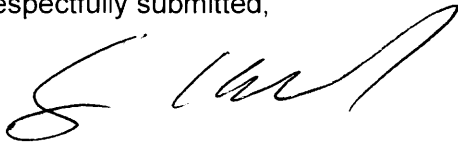
Acknowledgments

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

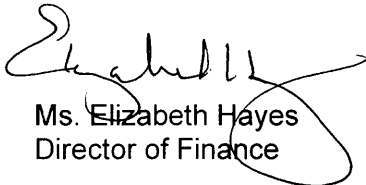
The Association of School Business Officials International (ASBO) conducts a program to evaluate school district budgets. Receipt of the ASBO Meritorious Budget Award signifies recognition of the highest level of accomplishment by a school business entity. The District first received the Meritorious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

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

Respectfully submitted,



Mr. Clayton Holland
Superintendent



Ms. Elizabeth Hayes
Director of Finance



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to:

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2023–2024.

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



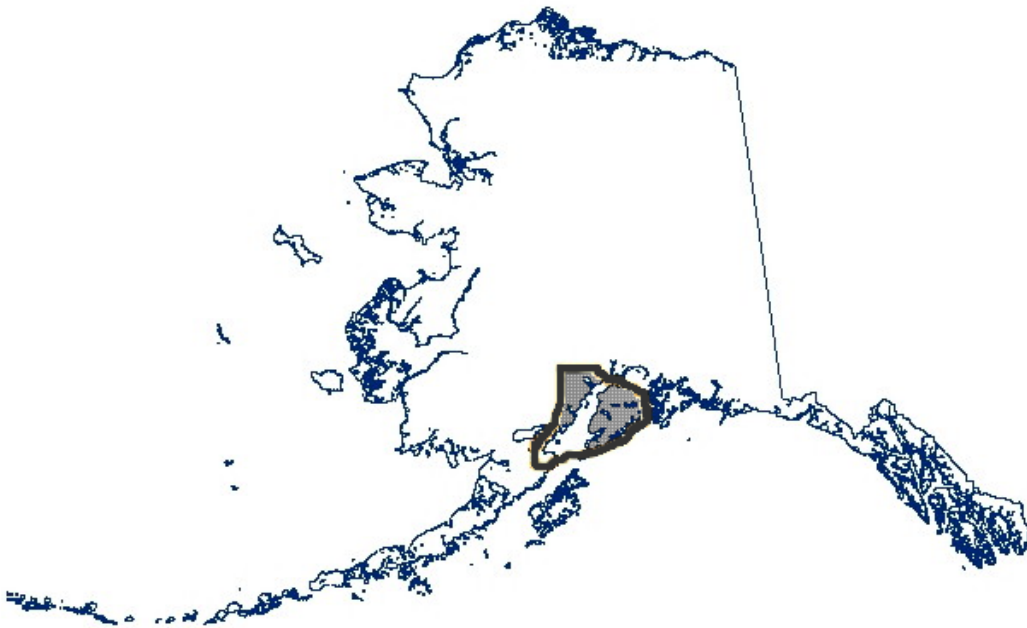

John W. Hutchison
President


Siobhán McMahon, CAE
Chief Operations Officer/
Interim Executive Director

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**ORGANIZATIONAL
SECTION**



ORGANIZATIONAL SECTION

Organizational Section

Borough and School District Relationship

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

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

Mission Statement

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

The District encompasses the same geographic territory as the borough and is roughly 25,600 square miles in size. There are 42 schools; estimated enrollment for FY25 is 8,230 students, operated in 21 communities ranging in size from approximately 10 students to some with more than 500. The District is a microcosm representing the state of Alaska. Our communities are culturally diverse, including three Native communities, and four Russian-speaking communities. We have urban schools as well as remote, with some locations accessible only by air or boat. Schools on the peninsula can be found in almost any conceivable formation serving pre-kindergarten through 12th grades.

Major Goals and Objectives

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

Board of Education 2024 - 2025

Mr. John Kelly, President
Mr. Jason Tauriainen, Vice President
Ms. Virginia Morgan, Clerk
Ms. Penny Vadla, Treasurer
Ms. Kelly Cizek, Member
Mr. Tim Daugharty, Member
Ms. Diane MacRae, Member
Mr. Matt Morse, Member
Ms. Patti Truesdell, Member
Miss Maggi Grenier, Student Representative

Board of Education Goals

Board goals for FY25 were set at the July 1, 2024 board meeting. Board goals for FY25 are:

- 1) Support the District Strategic Plan in all Areas
- 2) Advocate Proactively for Predictable, Sustainable and Adequate Funding
- 3) Increase Communication and Engagement with Staff and the Public

District Goals

2022-2027 KPBSD Strategic Plan

Mission: Supporting students in life success.

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

Core Values:

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

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

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

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

Priorities:

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

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

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

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

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

Allocation of Resources to Achieve Goals and Objectives

Mission: Supporting students in life success.

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

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

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

The District has a curriculum committee that reviews our curriculum on a rotating schedule to ensure it aligns with the Districts Goals and Strategic plan as well as the State standards. We allocate \$750 thousand to support the curriculum department. Schools can also use supply funds provided to their school to supplement the district provided curriculum.

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

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

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

District Administration and Management

District Administration 2024 - 2025

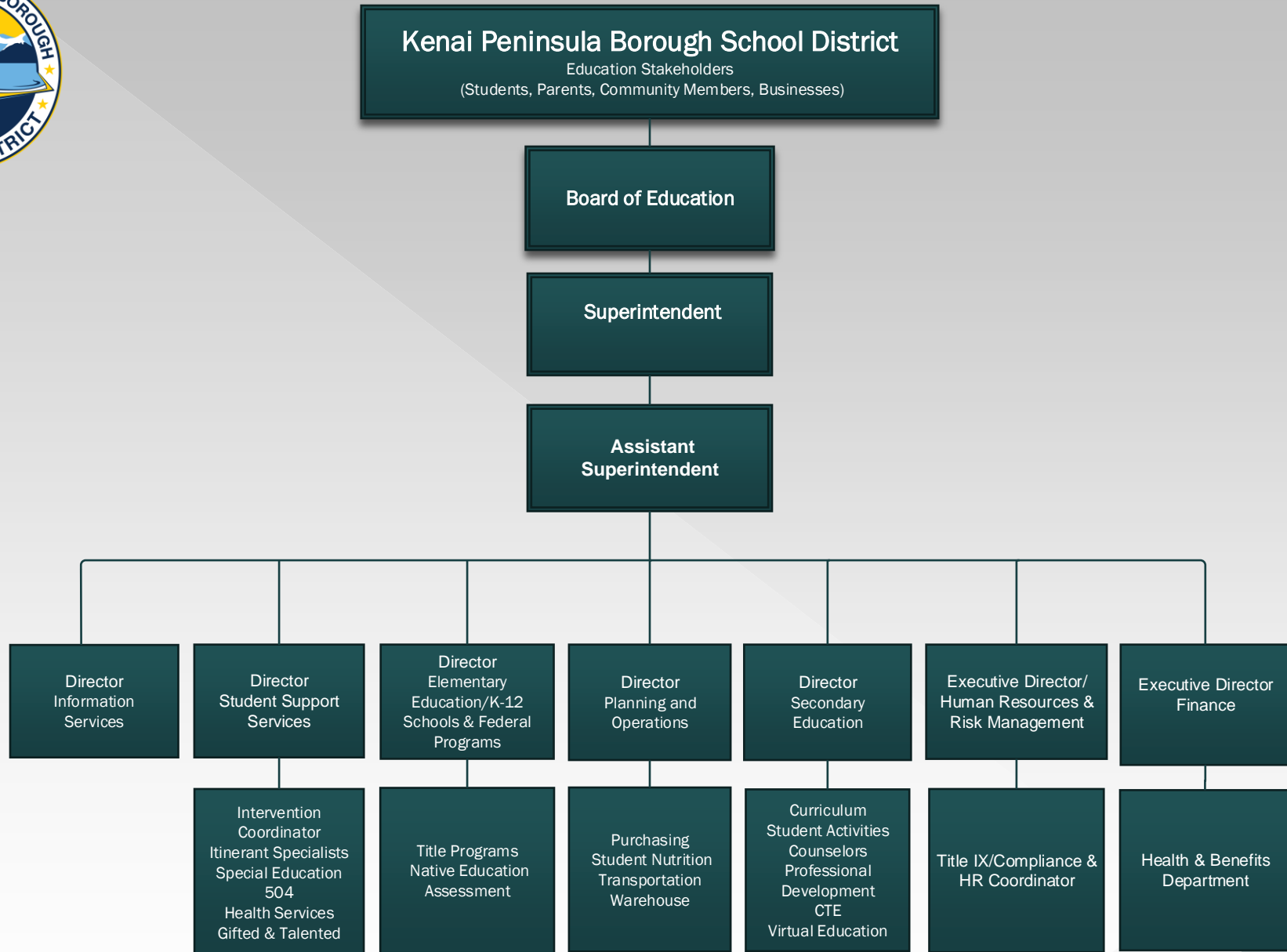
Mr. Clayton Holland, Superintendent
Ms. Kari Dendurent, Assistant Superintendent, Instruction
Mr. Nate Crabtree, Director of Human Resources
Ms. Denise Kelly, Director of Student Support Services
Mr. Eric Pederson, Director of Elementary Education
Mr. Tony Graham, Director of Secondary Education
Ms. 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 2024 - 2025

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

2024-2025 Organizational Chart



Budget Administration and Management

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

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

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

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

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

Classification of Funds and Account Groups

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

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

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

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

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

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

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

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

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

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

Classification of Revenues and Expenditures

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

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

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

Required functions in the General Fund are:

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

Budget Supervision and Oversight

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

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

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

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

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

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

Budget Process

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

The planning and preparation phases began with building administrators submitting their enrollment forecasts in October 2023 for the FY25 school year. At the same time, district administration also prepared enrollment forecasts. A straight-line movement of students advancing in grade was used as the model for forecasting, along with input from principals and other local stakeholders to generate the estimate of 8,230 students enrolled for FY25. This student enrollment forecast, which is the basis for budget development, was presented to the School Board in December 2023. It is important to note that in October 2023, the district OASIS student count reported 8,301.33 students enrolled, which was under the projection for FY24 of 8,450. The decrease in FY24 brought the total loss in enrollment to over 2,157 students since FY98, from the district peak of 10,376.84 students. Enrollment is a significant factor in developing revenue projections for this and future budgets.

The review and adoption process started in October 2023. Community members, building administrators, District Office administrators, Borough Assembly members and School Board members provided input. The budget was analyzed and modified to address the needs of the District while balancing expenditures to available revenue. In February, budget presentation meetings were held in-person and via Zoom.

The initial budget was approved by the School Board on April 15, 2024. The Kenai Peninsula Borough School District, Board of Education, is required by Alaska law to adopt and submit an annual budget to the Kenai Peninsula Borough Assembly by May 1 of each year for approval by the Assembly. Within 30 days after receipt of the School District budget, the Borough Assembly must determine the total amount of funds to be made available from local sources for school purposes and must furnish the Board of Education with a statement of this amount. By May 31, the Assembly must appropriate the local share of funding. Any subsequent changes to the local effort portion of the School District budget must be authorized by the Borough Assembly.

Implementation of the budget is effective on July 1, 2024, marking the beginning of fiscal year 2025, which will run through June 30, 2025.

FY25 Budget Development Calendar

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

7th - Board Meeting

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

11th - Board Meeting

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

2nd - Projected Enrollment Deadline for Schools
 2nd - Start of 20-Day OASIS Count
 2nd - Board Meeting
 27th - End of 20-Day OASIS Count

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

5th - FY25 Projected Enrollment Report Due to DOEED
 6th - FY25 Staffing Projections and Site Budget Formulations Begin
 6th - Board Meeting
 10th - FY24 Average Daily Membership (ADM) report due.

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

4th - Board Meeting/Enrollment Information Reported to Board

January 2024						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

8th - Board Meeting/FY25 Preliminary Budget Information to Board

February 2024						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

5th - Board Meeting
 21st - Public Budget Forum - Soldotna High School
 22nd - Public Budget Forum - Homer High School
 28th - Public Budget Forum - Seward High School

March 2024						
S	M	T	W	T	F	S
					0	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

4th - School Board Meeting

April 2024						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

1st - School Board Meeting
 15th - School Board Meeting - Present FY25 Budget for Approval
 16th - Final KPBSD Budget Information to Borough Assembly

May 2024						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

6th - School Board Meeting
 *7th - Ordinance Introduced at Borough Assembly (possible date)
 *21st - Borough Assembly Resolution (possible date)

June 2024						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

3rd - School Board Meeting
 *4th - Borough Assembly Ordinance Vote (possible date)

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

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

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

Revenue Budget

The revenue budget of \$147,821,632 based on the enrollment projection of 8,230. State funding through the foundation formula remains at the FY24 Base Student Allocation (BSA) of \$5,960.

The Kenai Peninsula Borough funding, also known as local effort, brings the total local funding to \$56,228,307 for FY25. A portion of the local effort is provided as In-Kind Services in the amount of \$15,314,096.

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

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

Expenditure Budget

The expenditure budget of \$147,821,632 is based on the enrollment projection of 8,230 students and other consideration noted below.

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

The FY25 budget was developed based on the following significant elements:

- Change to salary and benefit budgeting process to account for more of the anticipated reductions from year to year due to hiring less experienced employees to replace retirees.
- Healthcare was calculated using the FY23 Health Plan rates + 5%.
- Salary and benefit accounts have been adjusted for staffing needed according to the enrollment projection. Employees have been stepped on the salary schedules and employer-paid benefits include 22% for PERS and 12.56% for TRS. Salary and benefit costs comprise just over 80% of this budget.
- The FY25 Budget reflects employer-paid amount per covered employee of \$25,977 for employees on the Health Plan. The Health Care Plan Committee, through the collective bargaining agreements, is tasked with overseeing cost containment of the health care program. Employer-paid health care benefits comprise approximately 16% of the budget and 20% of the total salary and benefit amount.

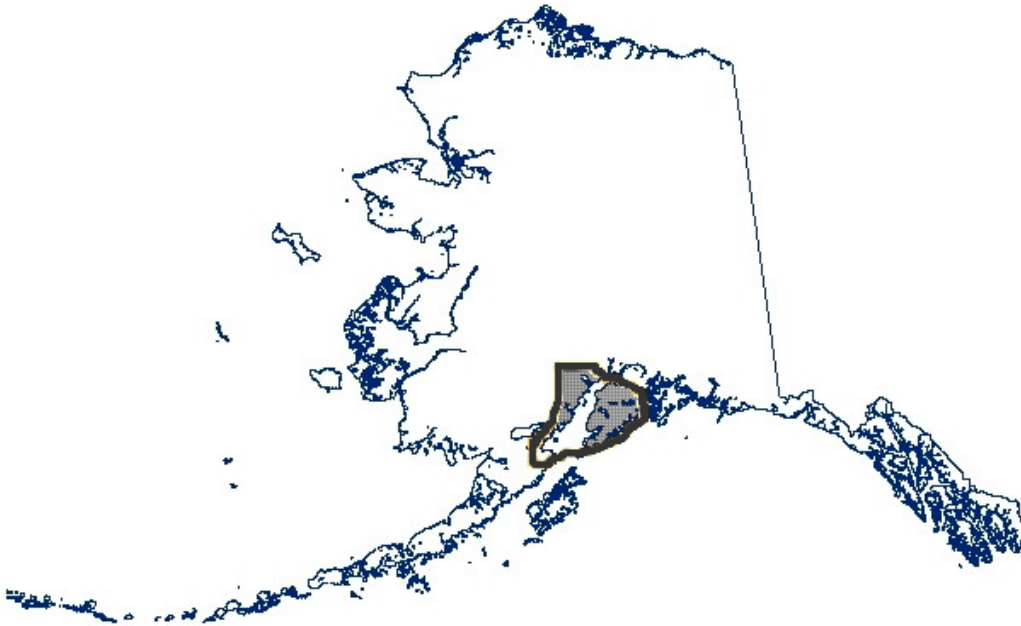
The Kenai Peninsula Borough School District Map



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

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KENAI PENINSULA BOROUGH SCHOOL DISTRICT



FINANCIAL SECTION

**FINANCIAL
SECTION**

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 – 2025 Budget**

Classification of Funds and Account Groups

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

Fund Accounting

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

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

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

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

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

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

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

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

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

Relationship with Kenai Peninsula Borough

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

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

General Fund Revenues and Expenditures

Revenue Budget

The revenue budget of \$143,143,649 based on the enrollment projection of 8,230. State funding through the foundation formula remains at the FY24 Base Student Allocation (BSA) of \$5,960.

The Kenai Peninsula Borough funding, also known as local effort, brings the total local funding to \$56,228,307 for FY25. A portion of the local effort is provided as In-Kind Services in the amount of \$15,311,926.

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

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

Expenditure Budget

The expenditure budget of \$147,821,632 is based on the enrollment projection of 8,230 students and other consideration noted below.

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

The FY25 budget was developed based on the following significant elements:

- Change to salary and benefit budgeting process to account for more of the anticipated reductions from year to year due to hiring less experienced employees to replace retirees.
- Healthcare was calculated using the FY24 Health Plan rates + 5%.
- Salary and benefit accounts have been adjusted for staffing needed according to the enrollment projection. Employees have been stepped on the salary schedules and employer-paid benefits include 22% for PERS and 12.56% for TRS. Salary and benefit costs comprise just over 80% of this budget.
- The FY25 Budget reflects employer-paid amount per covered employee of \$29,577 for employees on the Health Plan. The Health Care Plan Committee, through the collective bargaining agreements, is tasked with overseeing cost containment of the health care program. Employer-paid health care benefits comprise approximately 16% of the budget and 20% of the total salary and benefit amount.

Fund Balance

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

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

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

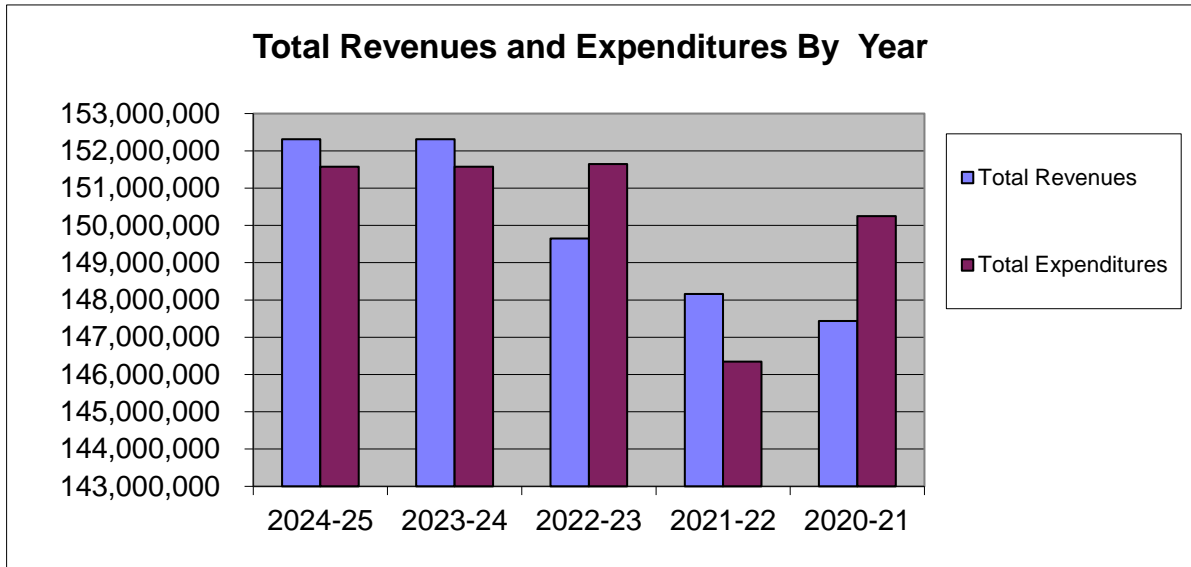
**Combined Budget Of Revenues Expenditures And
Changes In Fund Balance
All Funds
Fiscal Year 2024-25
With Comparative Totals for Prior Years**

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget 2023-24	Budget 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
Revenues:								
Intergovernmental - Local	\$ 47,888,909	\$ 48,000,000	\$ 52,564,284	\$ 54,753,114	\$ 56,228,307	\$ 56,228,307	\$ 56,228,307	\$ 56,228,307
Intergovernmental - State	93,148,988	92,354,961	91,997,874	90,889,822	85,735,342	85,735,342	85,735,342	85,735,342
Intergovernmental - Federal	2,759,047	4,974,372	2,697,855	2,854,950	2,854,950	2,854,950	2,854,950	2,854,950
Food sales	52,802	21,734	776,918	700,000	700,000	700,000	700,000	700,000
E-Rate	485,143	596,220	671,349	700,000	700,000	700,000	700,000	700,000
Interest	78,281	(755,921)	466,388	300,000	300,000	300,000	300,000	300,000
Other revenues	219,326	271,651	132,902	180,000	180,000	180,000	180,000	180,000
Total Revenues	144,632,496	145,463,017	149,307,570	150,377,886	146,698,599	146,698,599	146,698,599	146,698,599
Other financing sources:								
Operating transfers in	695,000	695,000	730,000	695,000	145,000	145,000	145,000	145,000
Total Revenues and Other Financing Sources	145,327,496	146,158,017	150,037,570	151,072,886	146,843,599	146,843,599	146,843,599	146,843,599
Expenditures:								
Certificated Salaries	50,226,533	47,589,098	48,178,676	48,011,324	52,246,772	53,291,707	54,357,542	55,444,692
Non-Certificated Salaries	18,165,984	17,862,302	19,334,291	19,733,794	19,994,001	20,393,881	20,801,759	21,217,794
Employee Benefits	47,628,328	43,785,481	39,626,789	40,749,549	45,255,468	46,160,577	47,083,789	48,025,465
Professional and Technical Services	1,829,454	2,102,398	2,413,408	3,147,616	1,852,096	1,889,138	1,926,921	1,965,459
Staff Travel	142,194	407,417	534,676	565,618	679,027	692,608	706,460	720,589
Utilities	6,877,371	7,389,551	7,181,707	7,529,155	7,131,277	7,273,903	7,419,381	7,567,768
Other Purchased Services	10,860,406	10,921,912	12,459,908	13,449,001	14,088,039	14,369,800	14,657,196	14,950,340
Supplies, Material, and Media	4,831,725	5,141,047	4,578,212	4,968,930	4,537,174	4,627,917	4,720,476	4,814,885
Other Expenses	(375,528)	(991,636)	(689,210)	734,859	10,682	10,896	11,114	11,336
Equipment	996,006	804,916	2,213,361	1,460,945	1,882,096	1,919,738	1,958,133	1,997,295
Student Transportation	6,435,934	8,277,035	7,674,269	8,042,521	7,949,950	8,108,949	8,271,128	8,436,551
Food Service	3,325,545	3,748,944	4,622,244	4,924,904	4,297,831	4,383,788	4,471,463	4,560,893
Total Expenditures	150,943,952	147,038,465	148,128,331	153,318,216	159,924,413	163,122,901	166,385,359	169,713,066
Other Financing Uses:								
Operating transfers out	(695,000)	(695,000)	(730,000)	(695,000)	(145,000)	(145,000)	(145,000)	(145,000)
Total Expenditures and Other Financing Uses	150,248,952	146,343,465	147,398,331	152,623,216	159,779,413	162,977,901	166,240,359	169,568,066
Excess (Deficiency) of Revenues Over Expenditures	<u>(4,921,456)</u>	<u>(185,448)</u>	<u>2,639,239</u>	<u>(1,550,330)</u>	<u>(12,935,814)</u>	<u>(16,134,302)</u>	<u>(19,396,760)</u>	<u>(22,724,467)</u>
Fund Balances, Beginning of Year	23,773,370	18,851,914	18,666,466	21,305,705	19,755,375	6,819,561	(9,314,741)	(28,711,502)
Fund Balances, End of Year	<u>\$ 18,851,914</u>	<u>\$ 18,666,466</u>	<u>\$ 21,305,705</u>	<u>\$ 19,755,375</u>	<u>\$ 6,819,561</u>	<u>\$ (9,314,741)</u>	<u>\$ (28,711,502)</u>	<u>\$ (51,435,969)</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2024 - 2025 Budget

Governmental Fund Types - Total Revenues Vs. Total Expenditures



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GENERAL FUND

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

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget 2023-24	Budget 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
Revenues:								
Intergovernmental - Local	\$ 47,888,909	\$ 48,000,000	\$ 52,564,284	\$ 54,753,114	\$ 56,228,307	\$ 56,228,307	\$ 56,228,307	\$ 56,228,307
Intergovernmental - State	87,070,694	87,148,189	84,611,933	83,612,887	85,735,342	74,316,946	74,316,946	74,316,946
Intergovernmental - Federal	2,111,091	-	-	-	-	-	-	-
E-Rate	485,143	596,219	671,349	700,000	700,000	700,000	700,000	700,000
Earnings on Investments	78,281	(755,921)	466,388	300,000	300,000	300,000	300,000	300,000
Other Revenues	219,326	271,651	132,902	180,000	180,000	180,000	180,000	180,000
Total Revenues	137,853,444	135,260,138	138,446,856	139,546,001	143,143,649	131,725,253	131,725,253	131,725,253
Expenditures by Function:								
Instruction	63,058,953	58,194,099	56,975,645	58,224,317	60,995,722	62,215,636	63,459,949	64,729,148
Special Education - Instruction	21,685,009	21,211,388	21,439,762	21,994,943	24,307,434	24,793,583	25,289,454	25,795,243
Special Education Support Services - Student	6,181,743	6,444,932	6,120,327	6,265,275	5,665,387	5,778,695	5,894,269	6,012,154
Support Services - Student	4,552,799	3,423,674	4,213,956	4,509,917	5,364,074	5,471,355	5,580,783	5,692,398
Support Services - Instruction	3,508,325	2,559,175	2,573,743	2,746,332	3,351,215	3,418,239	3,486,604	3,556,336
School Administration	6,550,269	6,814,746	6,842,248	6,807,452	6,522,771	6,653,226	6,786,291	6,922,017
School Administration Support Services	5,178,368	5,291,429	5,693,427	5,681,716	5,922,768	6,041,223	6,162,048	6,285,289
District Administration	1,456,814	1,679,248	1,288,789	1,275,569	1,247,711	1,272,665	1,298,119	1,324,081
District Administration Support Services	6,447,526	5,964,530	6,426,908	7,546,237	7,983,004	8,142,664	8,305,517	8,471,628
Operations and Maintenance of plant	21,001,746	21,750,919	22,589,113	23,529,820	24,439,117	24,927,899	25,426,457	25,934,986
Student Activities	1,560,921	1,678,346	1,667,901	1,769,213	1,877,429	1,914,978	1,953,277	1,992,343
Total Expenditures	141,182,473	135,012,486	135,831,819	140,350,791	147,676,632	150,630,165	153,642,768	156,715,623
Other Financing Uses:								
Operating transfers out	695,000	695,000	730,000	695,000	145,000	145,000	145,000	145,000
Total Expenditures and Other Financing Uses	141,877,473	135,707,486	136,561,819	141,045,791	147,821,632	150,775,165	153,787,768	156,860,623
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(4,024,029)	(447,348)	1,885,037	(1,499,790)	(4,677,983)	(19,049,912)	(22,062,515)	(25,135,370)
Fund Balances, Beginning of Year	\$ 19,847,930	\$ 15,823,901	\$ 15,376,553	\$ 17,261,590	\$ 15,761,800	\$ 11,083,817	\$ (7,966,095)	\$ (30,028,610)
Fund Balances, End of Year	\$ 15,823,901	\$ 15,376,553	\$ 17,261,590	\$ 15,761,800	\$ 11,083,817	\$ (7,966,095)	\$ (30,028,610)	\$ (55,163,980)

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**Budget Of Revenues, Expenditures By Object And
Changes In Fund Balance
General Fund
Fiscal Year 2024-25
With Comparative Totals for Prior Years**

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Budget 2023-24	Budget 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
Revenues:								
Intergovernmental - Local	\$ 47,888,909	\$ 48,000,000	\$ 52,564,284	\$ 54,753,114	\$ 56,228,307	\$ 56,228,307	\$ 56,228,307	\$ 56,228,307
Intergovernmental - State	87,070,694	87,148,189	84,611,933	83,612,887	85,735,342	85,735,342	85,735,342	85,735,342
Intergovernmental - Federal	2,111,091	-	-	-	-	-	-	-
E-Rate	485,143	(755,921)	671,349	700,000	700,000	700,000	700,000	700,000
Earnings on Investments	78,281	596,219	466,388	300,000	300,000	300,000	300,000	300,000
Other Revenues	219,326	271,651	132,902	180,000	180,000	180,000	180,000	180,000
Total Revenues	137,853,444	135,260,138	138,446,856	139,546,001	143,143,649	143,143,649	143,143,649	143,143,649
Expenditures by Object:								
Certificated Salaries	50,226,533	47,589,098	48,178,676	48,011,324	52,246,772	53,291,707	54,357,542	55,444,692
Non-Certificated Salaries	18,165,984	17,862,302	19,334,291	19,733,794	19,994,001	20,393,881	20,801,759	21,217,794
Employee Benefits	47,628,328	43,785,481	39,626,789	40,749,549	45,255,468	46,160,577	47,083,789	48,025,465
Professional and Technical Services	1,829,454	2,102,398	2,413,408	3,147,616	1,852,096	1,889,138	1,926,921	1,965,459
Staff Travel	130,029	374,213	484,781	534,503	667,477	680,827	694,443	708,332
Student Travel	12,165	33,204	49,895	31,115	11,550	11,781	12,017	12,257
Utility Services	1,496,898	1,498,059	1,676,554	1,535,976	1,545,713	1,576,627	1,608,160	1,640,323
Energy Services	5,380,473	5,891,492	5,505,153	5,993,179	5,585,564	5,697,275	5,811,221	5,927,445
Other Purchased Services	10,860,406	10,921,912	12,459,908	13,449,001	14,088,039	14,369,800	14,657,196	14,950,340
Supplies, Materials, and Media	4,831,725	5,141,047	4,578,212	4,968,930	4,537,174	4,627,917	4,720,476	4,814,885
Other Expenses	(375,528)	(991,636)	(689,210)	734,859	10,682	10,896	11,114	11,336
Equipment	996,006	804,916	2,213,361	1,460,945	1,882,096	1,919,738	1,958,133	1,997,295
Total Expenditures	141,182,473	135,012,486	135,831,818	140,350,791	147,676,632	150,630,165	153,642,768	156,715,623
Other Financing Uses:								
Operating transfers out	695,000	695,000	730,000	695,000	145,000	145,000	145,000	145,000
Total Expenditures and Other Financing Uses	141,877,473	135,707,486	136,561,818	141,045,791	147,821,632	150,775,165	153,787,768	156,860,623
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses	(4,024,029)	(447,348)	1,885,038	(1,499,790)	(4,677,983)	(7,631,516)	(10,644,119)	(13,716,974)
Fund Balances, Beginning of Year	\$ 19,847,930	\$ 15,823,901	\$ 15,376,553	\$ 17,261,591	\$ 15,761,801	\$ 17,348,528	\$ 20,507,512	\$ 20,877,696
Fund Balances, End of Year	\$ 15,823,901	\$ 15,376,553	\$ 17,261,591	\$ 15,761,801	\$ 11,083,818	\$ 9,717,012	\$ 9,863,393	\$ 7,160,722

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**General Fund Revenue
Fiscal Year 2024-25
With Comparative Totals for Prior Years**

<u>Revenue Source</u>	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Budget 2023-24</u>	<u>Budget 2024-25</u>	<u>Projected 2025-26</u>	<u>Projected 2026-27</u>	<u>Projected 2027-28</u>
Borough In-Kind	\$ 11,362,732	\$ 11,462,686	\$ 12,822,896	\$ 14,292,451	\$ 15,311,926	\$ 15,311,926	\$ 15,311,926	\$ 15,311,926
Borough Appropriation	36,526,177	36,537,314	39,741,388	40,460,663	40,916,381	40,916,381	40,916,381	40,916,381
Earnings on Investments	78,281	(755,921)	466,388	300,000	300,000	300,000	300,000	300,000
E-Rate	485,143	596,219	671,349	700,000	700,000	700,000	700,000	700,000
Rentals	23,400	22,800	13,700	30,000	30,000	30,000	30,000	30,000
Other Revenues	195,926	248,851	119,202	150,000	150,000	150,000	150,000	150,000
Total Local Revenue	48,671,659	48,111,949	53,834,923	55,933,114	57,408,307	57,408,307	57,408,307	57,408,307
Foundation Program	76,021,227	73,573,326	73,933,935	70,427,773	66,915,412	66,915,412	66,915,412	66,915,412
PERS On-Behalf Payment	1,961,273	1,936,660	680,897	642,776	642,776	642,776	642,776	642,776
TRS On-Behalf Payment	8,773,802	9,329,203	5,866,919	6,490,123	6,490,123	6,490,123	6,490,123	6,490,123
Quality Schools	281,762	279,348	277,949	272,549	268,635	268,635	268,635	268,635
Other State Revenue	2,143,721	2,029,652	3,852,233	5,779,666	11,418,396	-	-	-
Total State Revenue	89,181,785	87,148,189	84,611,933	83,612,887	85,735,342	74,316,946	74,316,946	74,316,946
Medicaid	-	-	-	-	-	-	-	-
Total Federal Revenue	-	-	-	-	-	-	-	-
Total General Fund Revenue	\$ 137,853,444	\$ 135,260,138	\$ 138,446,856	\$ 139,546,001	\$ 143,143,649	\$ 131,725,253	\$ 131,725,253	\$ 131,725,253

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Actual Expenditures 2020-21	Actual Expenditures 2021-22	Actual Expenditures 2022-23	Current Appropriation 2023-24	Object	Description	Recommended 2024-25	Difference Between 2024-25 and Revised 2023-24 (+/-)	PCT +/-
\$ 193,690	\$ 179,000	\$ 179,000	\$ 179,000	3110	Superintendent	\$ 179,000	-	-
153,612	147,453	154,624	161,109	3120	Assistant Superintendent - Certified	163,387	2,278	1.41
4,216,370	4,130,279	4,520,133	4,384,753	3130	Principal/Assistant Principal	4,380,334	(4,419)	(0.10)
881,975	965,121	1,388,427	1,297,829	3140	Director/Coordinator - Certified	1,282,418	(15,411)	(1.19)
39,585,089	36,022,200	36,234,107	37,011,183	3150	Teachers	40,495,814	3,484,631	9.42
490,813	508,557	524,588	700,871	3161	Extra-Duty Compensation Certified	698,247	(2,624)	(0.37)
118,141	99,805	140,354	35,521	3162	Emolument	35,521	-	-
6,726	-	3,400	75	3163	Prep Time	-	(75)	(100.00)
148,263	373,973	534,443	800,749	3171	Substitute Certified w/Certificate	686,503	(114,246)	(14.27)
29,213	112,558	145,055	87,932	3172	Temporary Certified w/Certificate	2,500	(85,432)	(97.16)
311,594	347,725	551,928	203,017	3173	Long Term Substitute - Certified	175,000	(28,017)	(13.80)
3,791,680	3,711,641	3,371,789	3,505,945	3180	Specialists - Certified	3,914,598	408,653	11.66
299,369	990,787	430,827	233,450	3190	Leave - Certified	233,450	-	-
165,039	-	-	-	3211	Assistant Superintendent - Support	-	-	-
490,591	570,897	450,126	464,432	3212	Director/Coordinator Support	461,345	(3,087)	(0.66)
1,195,626	587,394	1,130,631	1,069,820	3220	Specialist - Nurse	1,269,804	199,984	18.69
5,619,984	5,667,768	5,829,987	5,989,989	3230	Tutors/Aides	6,601,889	611,900	10.22
6,012,805	5,755,755	6,366,746	6,798,128	3240	Support Staff	7,001,907	230,779	3.00
2,819,129	2,785,804	2,855,281	2,998,710	3250	Maintenance/Custodians	3,261,962	263,252	8.78
126	4,363	7,452	-	3272	Activity Bus Driver	-	-	-
156,849	258,572	317,954	548,386	3291	Substitute - Support	439,590	(108,796)	(19.84)
429,223	452,800	472,620	348,251	3292	Extra-Duty Compensation Support	350,875	2,624	0.75
52,969	46,760	17,673	5,000	3293	Long Term Substitute - Support	5,000	-	-
330,739	379,292	450,373	121,393	3294	Temporary Salaries - Support	118,657	(2,736)	(2.25)
115,058	197,568	256,532	40,206	3295	Overtime - Support	40,180	(26)	(0.06)
272,745	779,835	802,405	593,474	3296	Substitute Certified w/o Certificate	392,792	(200,682)	(33.81)
505,100	375,494	376,511	250,000	3300	Leave - Support	50,000	(200,000)	(80.00)
23,530,919	19,640,581	19,783,164	20,338,001	3511	Health Care Costs	22,704,032	2,366,031	11.63
97,632	90,348	94,198	98,366	3512	Life Insurance	105,676	7,310	7.43
218,172	24,785	31,817	95,807	3520	Unemployment Insurance	105,644	9,837	10.27
679,021	633,461	646,835	677,452	3541	FICA Medicare (TRS)	742,455	65,003	9.60
1,320,554	1,392,780	1,542,254	1,524,163	3542	FICA Contribution	1,616,005	91,842	6.03
6,148,270	5,732,497	5,663,260	5,951,917	3550	TRS Retirement	6,430,670	478,753	8.04
-	-	-	-	3558	TRS DC Forfeiture	-	-	-
8,773,802	9,304,014	5,866,919	6,490,123	3559	TRS On-Behalf	6,490,123	-	-
3,647,047	3,459,496	3,604,214	3,842,103	3560	PERS Retirement	4,097,181	255,078	6.64
-	-	-	-	3568	PERS DC Forfeiture	-	-	-
1,961,273	1,936,660	680,897	642,776	3569	PERS On-Behalf	642,776	-	-
1,251,637	1,570,859	1,713,231	1,961,945	3631	Worker's Compensation	2,320,906	358,961	18.30
1,585,151	1,854,506	2,110,629	2,632,741	4100	Professional-Technical Service	1,578,996	(1,053,745)	(40.02)
97,134	85,449	100,773	125,000	4121	In Kind Professional -Technical Audit	144,600	19,600	15.68
145,984	160,253	199,786	175,000	4140	Professional-Technical Legal	125,000	(50,000)	(28.57)
1,185	2,190	2,220	3,900	4150	Professional -Technical Medical	3,500	(400)	(10.26)
13,152	36,096	45,601	69,411	4201	Travel - Meals	68,535	(876)	(1.26)
83,767	183,911	216,440	240,315	4202	Travel - Mileage	240,442	127	0.05
33,111	154,206	222,739	284,632	4203	Travel - Other	358,500	73,868	25.95
12,165	33,204	49,895	53,953	4250	Student Travel	11,550	(42,403)	(78.59)
244,016	265,964	286,612	258,850	4310	Water And Sewage	291,835	32,985	12.74
141,429	160,111	158,585	147,631	4320	Garbage	160,378	12,747	8.63
27,828	26,366	33,372	40,651	4331	Postage	40,450	(201)	(0.49)
1,010,517	1,045,618	1,126,255	961,126	4332	Telephone	971,450	10,324	1.07
73,108	73,390	71,730	81,600	4350	In Kind Utilities	81,600	-	-
3,677,630	3,812,326	3,534,707	3,659,216	4360	Electricity	3,586,585	(72,631)	(1.98)
1,375,227	1,405,640	1,294,914	1,375,721	4370	Natural/Bottled Gas	1,309,936	(65,785)	(4.78)
327,616	600,137	675,532	455,076	4380	Fuel For Heating	689,043	233,967	51.41
12,064	9,408	16,001	11,350	4401	Freight Costs	10,850	(500)	(4.41)
419,844	329,924	140,505	220,583	4402	Purchased Service	154,128	(66,455)	(30.13)
122,636	128,015	127,896	133,652	4403	In Kind Custodial	146,585	12,933	9.68
7,270,220	7,729,732	8,950,303	9,450,291	4404	In Kind Maintenance	9,613,555	163,264	1.73
104,453	102,220	124,409	76,656	4408	Purchased Service - Copier	77,895	1,239	1.62
538,613	578,012	621,680	602,788	4410	Rental	538,392	(64,396)	(10.68)
347,592	468,673	351,521	416,874	4430	Repair & Maintenance Agreement	524,954	108,080	25.93
2,028,578	1,560,419	2,111,369	2,539,963	4450	Liability Insurance	3,004,680	464,717	18.30
16,405	15,508	16,224	16,415	4490	Student Accident Insurance	17,000	585	3.56
3,715,049	3,524,345	3,716,245	4,205,584	4501	Supplies	3,495,961	(709,623)	(16.87)
112,061	109,568	107,400	144,388	4502	Discretionary Material	155,495	11,107	7.69
962,441	1,472,604	682,013	880,851	4503	Software	847,443	(33,408)	(3.79)
17,579	51	33,269	-	4560	Inventory Adjustment	-	-	-
24,597	34,478	39,287	38,525	4580	Gas And Oil	38,275	(250)	(0.65)
-	-	-	-	4850	Stipends	-	-	-
(1,237)	(23,766)	190,666	827,223	4901	Other Expenses	179,899	(647,324)	(78.25)
18,773	59,654	112,015	213,336	4902	Career Development	213,336	-	-
30,073	26,348	27,561	27,631	4903	Professional Dues	26,166	(1,465)	(5.30)
1,610	683	1,244	-	4904	Physical Exam Reimbursement	-	-	-
12,359	14,941	7,500	6,000	4906	Moving Expenses	10,000	4,000	66.67
(437,107)	(1,069,495)	(1,028,196)	(182,007)	4950	Indirect Costs	(418,719)	(236,712)	-
103,885	224,217	121,631	53,503	5101	Equipment	16,000	(37,503)	(70.10)
892,120	580,698	2,091,731	989,307	5102	Equipment-Technology	1,866,096	876,789	88.63
695,000	695,000	730,000	695,000	5500	Transfer To Other	145,000	(550,000)	(79.14)
\$ 141,877,473	\$ 135,707,486	\$ 136,561,819	\$ 141,384,612		Fund Total	\$ 147,821,632	\$ 6,437,020	4.55

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Actual Expenditures 2020-21	Actual Expenditures 2021-22	Actual Expenditures 2022-23	Current Appropriation 2023-24	Description	Recommended 2024-25	Difference Between 2024-25 Revised 2023-24 +(-)	PCT +/-
672,489	612,316	736,480	663,300	01 Tebughna	660,268	(3,032)	(0)
1,811,366	1,513,184	1,757,067	1,851,193	02 Niniitchik	1,983,302	132,109	7
775,550	1,080,916	1,169,369	821,289	03 Susan B. English	932,890	111,601	14
5,203,105	5,015,224	4,572,930	4,636,919	06 Homer High	5,196,763	559,844	12
5,500,859	5,591,972	5,395,059	5,740,810	07 Kenai Central	6,471,522	730,712	13
2,275,811	2,143,724	1,853,728	1,925,695	08 Seward High	2,598,652	672,957	35
8,007,610	7,456,061	7,674,342	8,092,106	09 Soldotna High	8,689,121	597,015	7
4,639,703	4,043,069	4,081,932	3,726,609	10 Nikiski Jr/Sr	4,276,651	550,042	15
4,670,360	4,260,135	4,689,421	4,355,452	11 Kenai Middle	4,797,484	442,032	10
4,943,922	4,484,125	4,481,610	4,187,721	12 Skyview Middle	4,894,728	707,007	17
2,673,360	2,648,155	2,595,564	2,603,458	13 Homer Middle	3,046,087	442,629	17
1,801,297	1,487,893	1,568,706	1,423,772	14 Seward Middle	1,512,228	88,456	6
42,111	20,128	32,742	145,356	15 Marathon School	113,973	(31,383)	(22)
854,399	990,007	710,469	751,005	16 River City Academy	790,751	39,746	5
-	-	-	-	17 Soldotna Prep	-	-	-
1,732,484	1,957,825	1,843,454	2,022,827	31 Chapman	2,131,312	108,485	5
375,127	395,947	350,208	384,706	32 Cooper Landing	297,096	(87,610)	(23)
3,118,676	3,131,709	3,125,828	3,167,549	33 Paul Banks	3,114,306	(53,243)	(2)
1,303,756	1,379,346	1,282,518	1,312,218	34 Nanwalek	1,343,694	31,476	2
405,403	450,294	547,693	491,761	35 Hope	517,546	25,785	5
328,317	311,142	351,333	362,970	37 Moose Pass	403,868	40,898	11
817,336	413,918	475,784	564,359	38 Nikolaevsk	530,761	(33,598)	(6)
769,222	803,784	640,894	644,454	40 Port Graham	732,272	87,818	14
2,796,781	2,673,171	2,782,448	2,640,168	42 William H. Seward Elem	3,260,626	620,458	24
3,581,269	3,649,863	3,310,269	3,083,026	43 Soldotna Elem	3,697,640	614,614	20
2,270,578	2,072,546	2,070,921	1,948,270	44 Sterling	2,095,828	147,558	8
1,904,297	1,851,001	1,789,639	1,744,373	45 Tustumena	1,984,957	240,584	14
4,109,063	3,620,496	4,044,668	3,622,483	46 Redoubt	4,272,701	650,218	18
1,441,778	1,471,386	1,624,103	1,760,844	47 McNeil Canyon	1,903,968	143,124	8
4,669,562	3,976,886	4,340,434	4,183,121	48 K-Beach	4,964,371	781,250	19
1,139,172	1,147,703	1,184,203	1,299,837	49 Razdolna	1,326,313	26,476	2
3,084,324	2,811,386	2,462,471	2,919,207	50 West Homer	3,264,454	345,247	12
5,019,453	4,635,372	5,434,524	4,900,100	51 Mountain View	5,394,960	494,860	10
3,397,470	2,896,518	3,070,311	3,199,718	52 Nikiski North Star	3,473,690	273,972	9
1,620,546	1,785,186	1,667,558	1,523,880	53 Voznesenka	1,867,667	343,787	23
784,988	870,247	688,812	793,068	56 Kachemak Selo	803,946	10,878	1
3,456,680	3,185,015	3,374,068	3,360,866	63 Kaleidoscope Charter	3,372,678	11,812	0
2,400,529	2,406,761	2,444,827	2,917,233	64 Soldotna Montessori Charter	2,667,810	(249,423)	(9)
2,665,235	2,530,218	2,725,187	2,910,598	65 Aurora Borealis	2,725,900	(184,698)	(6)
649,538	637,894	702,149	645,693	66 Homer Flex	672,667	26,974	4
1,262,053	1,298,673	1,008,651	1,068,103	67 Kenai Alternative	1,214,666	146,563	14
1,655,267	1,702,940	1,704,884	1,955,575	68 Fireweed Academy	1,870,699	(84,876)	(4)
5,899,396	5,657,357	4,850,039	4,331,687	80 Connections Program	4,731,057	399,370	9
433,925	429,199	430,650	450,014	70 Board of Education	382,572	(67,442)	(15)
356,076	386,847	347,544	372,084	71 Superintendent	372,688	604	0
1,750,570	-	-	-	72 Asst Supt Instructional Services	-	-	-
393,033	582,590	563,990	639,157	73 Asst Supt Instruction	632,589	(6,568)	(1)
909,661	934,174	968,684	1,165,199	74 Director Fiscal Services	1,214,106	48,907	4
288,721	841,951	795,363	652,375	75 Planning and Operations	720,731	68,356	10
731,302	570,011	644,432	734,339	76 Purchasing/Warehouse	854,738	120,399	16
971,006	994,568	1,244,302	1,706,386	77 Director Human Resources	1,662,739	(43,647)	(3)
2,247,476	2,454,098	2,289,081	3,248,919	78 Director Information Services	3,136,134	(112,785)	(3)
667,105	502,211	982,679	774,877	79 E-Rate Program	1,095,615	320,738	41
3,578,563	3,347,885	3,939,354	4,202,111	81 Student Support Services	4,828,443	626,332	15
506,809	-	-	-	82 Schools and Compliance	-	-	-
19,984,196	21,218,717	19,431,893	22,139,422	83 DW - Services	17,710,654	(4,428,768)	(20)
1,011,218	406,156	322,097	786,212	84 Curriculum	751,778	(34,434)	(4)
424,678	647,302	2,109,119	1,166,943	85 Secondary Education	2,129,633	962,690	82
281,569	697,423	774,519	701,999	86 Elementary Education	708,592	6,593	1
609,328	359,379	500,815	574,873	87 DW - Health Services	698,558	123,685	22
201,995	263,482	-	-	88 Communications	-	-	-
-	-	-	1,386,323	96 Unallocated	320,189	(1,066,134)	(77)
<u>\$ 141,877,473</u>	<u>\$ 135,707,486</u>	<u>\$ 136,561,819</u>	<u>\$ 141,384,612</u>	Fund Total	<u>\$ 147,821,632</u>	<u>\$ 6,437,020</u>	5

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Kenai Peninsula Borough School District
2024 - 2025 Budget
Summary of Function Codes by Fund/Location

Fund - 100 General Fund

LOCATION	4100 Regular Instruction	4200 Special Ed Instruction	4220 Special Serv Students	4300 Support Serv Pupils	4350 Support Serv Instruction	4400 School Administration	4450 School Admin Support
65 Aurora Borealis Charter	\$ 1,589,052	\$ 71,266	\$ -	\$ 65,232	\$ -	\$ 171,678	\$ 135,929
31 Chapman Elem	1,135,515	385,301	101,030	26,218	30,950	149,462	86,532
80 Connections	4,468,408	218,455	-	-	-	-	-
32 Cooper Landing Elem/High	89,325	-	-	14,507	-	17,314	99,035
68 Fireweed Academy	981,683	265,784	50,200	29,349	6,981	147,615	95,307
66 Homer Flex	270,396	75,021	-	29,041	-	161,549	93,578
06 Homer High	2,105,428	921,315	30,392	310,358	150,181	283,952	239,522
13 Homer Middle	1,405,464	740,129	70,884	153,359	34,888	178,198	91,025
35 Hope Elem/High	230,985	65,050	16	14,666	-	19,344	89,299
56 Kachemak Selo Elem/High	405,069	117,915	10,742	9,712	-	37,988	88,229
63 Kaleidoscope Charter	1,718,434	156,569	62,075	109,968	42,399	162,084	175,779
48 K-Beach Elem	2,369,084	1,140,594	359,868	160,648	103,549	248,846	175,899
67 Kenai Alternative	613,388	168,510	-	97,013	-	138,020	85,725
07 Kenai Central High	2,525,138	1,382,873	89,436	328,405	195,282	363,671	299,333
11 Kenai Middle	2,368,003	907,025	25,141	321,615	106,810	343,500	197,075
15 Marathon School	100,214	-	10,009	-	-	-	3,750
47 McNeil Canyon	1,138,877	195,805	73,576	18,771	31,204	93,597	99,473
37 Moose Pass Elem	182,106	-	-	3,929	-	39,293	92,037
51 Mountain View Elem	2,344,087	1,870,023	203,663	56,516	149,876	163,006	179,630
34 Nanwalek Elem/High	501,100	306,001	-	29,310	-	81,510	242,493
10 Nikiski Middle/Senior	1,878,765	700,534	112,455	208,466	126,010	183,348	181,886
52 Nikiski North Star Elem	1,602,851	804,208	214,538	179,788	29,238	169,292	105,619
38 Nikolaevsk Elem/High	173,413	66,983	8,988	18,304	250	34,659	78,246
02 Ninilchik Elem/High	951,410	411,153	-	36,509	200	131,080	82,211
33 Paul Banks	1,191,710	941,259	325,519	110,117	29,426	152,069	109,676
40 Port Graham Elem/High	235,244	76,149	-	9,252	-	36,446	231,685
49 Razdolna Elem/High	807,225	147,210	17,556	19,123	300	80,690	91,343
46 Redoubt Elem	1,957,654	1,225,516	253,315	134,655	38,549	165,454	142,230
16 River City Academy	400,102	116,142	22,545	85,385	-	78,874	83,644
08 Seward High	931,531	451,547	-	111,577	104,612	190,892	180,939
14 Seward Middle	652,512	174,695	-	110,427	35,652	95,550	130,206
12 Skyview Middle	2,336,022	968,226	80,338	203,630	38,727	244,198	199,325
43 Soldotna Elem	1,598,317	1,133,450	222,818	131,980	28,100	187,082	86,708
09 Soldotna High	3,671,130	1,959,498	165,433	582,996	259,313	471,849	338,251
64 Soldotna Montessori	1,415,704	296,015	74,702	40,125	12,858	134,293	90,775
44 Sterling Elem	935,213	437,623	74,796	110,217	26,144	175,488	104,223
03 Susan B English Elem/High	273,719	75,239	-	14,607	100	21,842	74,666
01 Tebughna School	259,201	-	-	10,458	-	20,450	137,693
45 Tustumena Elem	867,987	503,293	-	93,277	27,770	153,069	89,503
53 Voznesenka Elem/High	1,052,859	159,734	70,613	19,273	-	141,926	103,326
50 West Homer Elem	1,371,631	1,031,285	79,154	120,963	34,288	168,401	89,540
42 William H. Seward Elem	1,697,672	588,108	126,313	158,658	30,584	160,141	125,577
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	922,264	-	-	-	-	-	-
79 E-Rate & Technology	1,095,615	-	-	-	-	-	-
81 Student Support Services	414,515	1,965,368	2,390,760	-	57,800	-	-
83 Districtwide Services	3,189,739	1,086,563	338,512	258,062	267,545	525,051	495,846
84 Curriculum	751,778	-	-	-	-	-	-
85 Secondary Education	1,335,254	-	-	119,050	633,479	-	-
86 Elementary Education	11,883	-	-	-	696,301	-	-
87 Nursing Services	-	-	-	698,558	-	-	-
88 Communications	-	-	-	-	-	-	-
96 Unallocated	320,189	-	-	-	-	-	-
	<u>\$ 60,995,722</u>	<u>\$ 24,307,434</u>	<u>\$ 5,665,387</u>	<u>\$ 5,364,074</u>	<u>\$ 3,351,215</u>	<u>\$ 6,522,771</u>	<u>\$ 5,922,768</u>

Kenai Peninsula Borough School District
2024 - 2025 Budget
Summary of Function Codes by Fund/Location

Fund - 100 General Fund

LOCATION	4510 District Administration	4550 District Admin - Support	4600 Operation of Plant	4700 Pupil Activities	4900 Transfers to Other Funds	Total
65 Aurora Borealis Charter	\$ -	\$ 26,985	\$ 665,758	\$ -	\$ -	\$ 2,725,900
31 Chapman Elem	-	-	188,919	27,385	-	2,131,312
80 Connections	-	-	38,394	5,800	-	4,731,057
32 Cooper Landing Elem/High	-	-	74,086	2,829	-	297,096
68 Fireweed Academy	-	20,140	273,640	-	-	1,870,699
66 Homer Flex	-	-	40,199	2,883	-	672,667
06 Homer High	-	-	904,654	250,961	-	5,196,763
13 Homer Middle	-	-	328,209	43,931	-	3,046,087
35 Hope Elem/High	-	-	94,921	3,265	-	517,546
56 Kachemak Selo Elem/High	-	-	130,680	3,611	-	803,946
63 Kaleidoscope Charter	-	34,156	911,214	-	-	3,372,678
48 K-Beach Elem	-	-	387,901	17,982	-	4,964,371
67 Kenai Alternative	-	-	107,649	4,361	-	1,214,666
07 Kenai Central High	-	-	1,000,516	286,868	-	6,471,522
11 Kenai Middle	-	-	466,202	62,113	-	4,797,484
15 Marathon School	-	-	-	-	-	113,973
47 McNeil Canyon	-	-	244,918	7,747	-	1,903,968
37 Moose Pass Elem	-	-	84,757	1,746	-	403,868
51 Mountain View Elem	-	-	410,104	18,055	-	5,394,960
34 Nanwalek Elem/High	-	-	169,849	13,431	-	1,343,694
10 Nikiski Middle/Senior	-	-	675,168	210,019	-	4,276,651
52 Nikiski North Star Elem	-	-	355,503	12,653	-	3,473,690
38 Nikolaevsk Elem/High	-	-	116,261	33,657	-	530,761
02 Ninilchik Elem/High	-	-	326,299	44,440	-	1,983,302
33 Paul Banks	-	-	246,457	8,073	-	3,114,306
40 Port Graham Elem/High	-	-	135,115	8,381	-	732,272
49 Razdolna Elem/High	-	-	157,483	5,383	-	1,326,313
46 Redoubt Elem	-	-	340,543	14,785	-	4,272,701
16 River City Academy	-	-	2,000	2,059	-	790,751
08 Seward High	-	-	492,293	135,261	-	2,598,652
14 Seward Middle	-	-	286,936	26,250	-	1,512,228
12 Skyview Middle	-	-	759,706	64,556	-	4,894,728
43 Soldotna Elem	-	-	295,866	13,319	-	3,697,640
09 Soldotna High	-	-	914,651	326,000	-	8,689,121
64 Soldotna Montessori	-	-	603,338	-	-	2,667,810
44 Sterling Elem	-	-	223,849	8,275	-	2,095,828
03 Susan B English Elem/High	-	-	466,537	6,180	-	932,890
01 Tebughna School	-	-	227,199	5,267	-	660,268
45 Tustumena Elem	-	-	242,267	7,791	-	1,984,957
53 Voznesenka Elem/High	-	-	312,516	7,420	-	1,867,667
50 West Homer Elem	-	-	357,442	11,750	-	3,264,454
42 William H. Seward Elem	-	-	360,760	12,813	-	3,260,626
70 Board of Education	382,572	-	-	-	-	382,572
71 Office of Superintendent	372,688	-	-	-	-	372,688
72 Asst Supt Instructional Services	-	-	-	-	-	-
73 Asst Supt Instruction	443,850	-	-	16,033	-	632,589
74 Fiscal Services	-	1,214,106	-	-	-	1,214,106
75 Planning & Operations	-	428,071	292,660	-	-	720,731
76 Purchasing & Warehouse	-	748,051	106,687	-	-	854,738
77 Human Resources	-	1,413,020	249,719	-	-	1,662,739
78 Information Services	-	2,213,870	-	-	-	3,136,134
79 E-Rate & Technology	-	-	-	-	-	1,095,615
81 Student Support Services	-	-	-	-	-	4,828,443
83 Districtwide Services	48,601	1,884,605	9,360,437	110,693	145,000	17,710,654
84 Curriculum	-	-	-	-	-	751,778
85 Secondary Education	-	-	8,447	33,403	-	2,129,633
86 Elementary Education	-	-	408	-	-	708,592
87 Nursing Services	-	-	-	-	-	698,558
88 Communications	-	-	-	-	-	-
96 Unallocated	-	-	-	-	-	320,189
	<u>\$ 1,247,711</u>	<u>\$ 7,983,004</u>	<u>\$ 24,439,117</u>	<u>\$ 1,877,429</u>	<u>\$ 145,000</u>	<u>\$ 147,821,632</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4100 Instruction

	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4300 Utility Services	4350 Energy Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter	\$ 998,762	\$ 60,021	\$ 516,692	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,737	\$ 5,840	\$ -	\$ 1,589,052
31 Chapman Elem.	748,474	6,161	365,736	-	-	-	-	-	1,957	13,187	-	-	1,135,515
80 Connections	1,142,163	394,934	800,408	300,000	12,000	5,000	70,698	-	48,743	1,518,248	1,214	175,000	4,468,408
32 Cooper Landing Elem.	53,474	495	33,512	-	-	-	-	-	190	1,654	-	-	89,325
68 Fireweed Academy	416,107	65,859	296,892	-	-	-	-	-	-	198,845	3,980	-	981,683
66 Homer Flex	175,301	1,463	89,743	-	-	-	-	-	335	3,554	-	-	270,396
06 Homer High	1,242,094	158,513	666,554	-	-	-	-	-	5,189	33,078	-	-	2,105,428
13 Homer Middle	918,552	29,996	439,843	-	-	-	-	-	2,482	14,591	-	-	1,405,464
35 Hope Elem./High	151,224	999	76,466	-	-	-	-	-	201	2,095	-	-	230,985
56 Kachemak Selo Elem./High	149,876	83,985	147,999	-	19,800	-	-	-	585	2,824	-	-	405,069
63 Kaleidoscope Charter	1,080,451	43,719	616,099	-	-	-	-	-	-	(28,978)	7,143	-	1,718,434
48 K-Beach Elem.	1,579,861	13,320	743,349	-	-	-	-	-	4,475	28,079	-	-	2,369,084
67 Kenai Alternative	391,061	2,813	172,337	40,000	-	-	-	-	558	6,619	-	-	613,388
07 Kenai Central High	1,568,103	89,565	815,507	-	-	-	-	-	7,779	44,184	-	-	2,525,138
11 Kenai Middle	1,525,669	48,712	757,719	-	-	-	-	-	4,736	31,167	-	-	2,368,003
15 Marathon	59,487	-	39,144	-	-	-	-	-	112	1,471	-	-	100,214
47 McNeil Canyon Elem.	776,912	4,838	343,935	-	-	-	-	-	1,607	11,585	-	-	1,138,877
37 Moose Pass Elem.	121,063	698	57,411	-	-	-	-	-	290	2,644	-	-	182,106
51 Mountain View Elem.	1,594,695	13,387	706,689	-	-	-	-	-	4,368	24,948	-	-	2,344,087
34 Nanwalek Elem/High	321,904	2,790	162,450	-	1,000	-	-	-	5,451	7,505	-	-	501,100
10 Nikiski Mid./Sr.	1,230,111	27,601	593,452	-	-	-	-	-	4,826	22,775	-	-	1,878,765
52 Nikiski North Star Elem.	1,061,119	8,370	511,342	-	-	-	-	-	2,634	19,386	-	-	1,602,851
38 Nikolaevsk Elem./High	103,500	1,022	66,535	-	-	-	-	-	496	1,860	-	-	173,413
02 Ninilchik Elem./High	588,724	45,170	305,261	-	-	-	-	-	1,955	10,300	-	-	951,410
33 Paul Banks Elem.	805,328	6,678	366,121	-	-	-	-	-	1,685	11,898	-	-	1,191,710
40 Port Graham Elem./High	154,061	945	73,770	-	1,000	-	-	-	2,096	3,372	-	-	235,244
49 Razdolna Elem./High	397,178	131,737	268,558	-	-	-	-	-	1,154	8,598	-	-	807,225
46 Redoubt Elem.	1,329,772	10,350	591,176	-	-	-	-	-	3,426	22,930	-	-	1,957,654
16 River City Academy	260,829	2,327	127,844	-	-	-	-	-	1,065	8,037	-	-	400,102
08 Seward High	521,330	79,374	313,229	-	-	-	-	-	2,450	15,148	-	-	931,531
14 Seward Middle	408,618	20,172	213,229	-	-	-	-	-	1,422	9,071	-	-	652,512
12 Skyview Middle	1,468,700	107,858	728,676	-	-	-	-	-	4,156	26,632	-	-	2,336,022
43 Soldotna Elem.	1,067,715	9,045	501,949	-	-	-	-	-	2,645	16,963	-	-	1,598,317
09 Soldotna High	2,402,704	79,816	1,111,673	-	-	-	-	-	10,033	66,904	-	-	3,671,130
64 Soldotna Montessori Charter	806,505	161,630	476,435	-	-	-	-	-	-	(34,604)	5,738	-	1,415,704
44 Sterling Elem.	626,283	4,815	293,942	-	-	-	-	-	1,295	8,878	-	-	935,213
03 Susan B English	140,189	30,582	96,816	-	-	-	-	-	3,368	2,764	-	-	273,719
01 Tebughna School	176,638	968	77,000	-	1,000	-	-	-	1,712	1,883	-	-	259,201
45 Tustumena Elem.	577,053	4,365	276,546	-	-	-	-	-	1,362	8,661	-	-	867,987
53 Voznesenka Elem./High	540,462	110,858	387,453	-	-	-	-	-	1,873	12,213	-	-	1,052,859
50 West Homer Elem.	906,061	7,560	440,016	-	-	-	-	-	2,221	15,773	-	-	1,371,631
42 William H. Seward Elem.	1,138,186	8,519	533,488	-	-	-	-	-	2,321	15,158	-	-	1,697,672
73 Asst Supt Instruction	4,200	-	321	-	9,000	-	-	-	-	3,000	134,336	-	150,857
78 Information Services	-	310,514	195,436	-	37,900	-	211,050	-	129,220	38,144	-	-	922,264
79 E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	1,095,615	1,095,615
81 Student Support Services	217,978	900	82,917	-	5,320	2,000	-	-	-	105,400	-	-	414,515
83 Districtwide Services	(318,031)	(43,846)	2,805,553	-	-	-	-	-	-	168,082	10,000	567,981	3,189,739
84 Curriculum	25,000	10,000	2,678	12,000	12,000	-	-	-	100	690,000	-	-	751,778
85 Secondary Education	631,352	7,436	362,148	240,000	14,250	-	-	-	-	80,068	-	-	1,335,254
86 Elementary Education	8,072	45	3,741	-	-	-	-	-	-	25	-	-	11,883
96 Unallocated	280,000	-	40,189	-	-	-	-	-	-	-	-	-	320,189
	<u>\$32,574,870</u>	<u>\$2,167,079</u>	<u>\$19,695,979</u>	<u>\$ 592,000</u>	<u>\$ 113,270</u>	<u>\$ 7,000</u>	<u>\$ 281,748</u>	<u>\$ -</u>	<u>\$ 272,573</u>	<u>\$3,284,356</u>	<u>\$ 168,251</u>	<u>\$1,838,596</u>	<u>\$60,995,722</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget

Summary Of Object Codes By Fund/Function/Location

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

Location	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Auora Borealis	\$ -	\$ 37,331	\$ 33,935	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,266
31 Chapman Elem.	176,299	67,945	140,457	-	-	-	-	-	600	-	-	385,301
80 Connections	144,582	900	72,473	-	-	-	-	-	500	-	-	218,455
32 Cooper Landing	-	-	-	-	-	-	-	-	-	-	-	-
68 Fireweed Academy	100,837	70,666	94,031	-	-	-	-	-	250	-	-	265,784
66 Homer Flex	24,913	17,089	32,894	-	-	-	-	-	125	-	-	75,021
06 Homer High	334,734	229,825	355,556	-	-	-	-	-	1,200	-	-	921,315
13 Homer Middle	259,785	193,012	285,382	-	-	-	-	-	1,950	-	-	740,129
35 Hope	-	32,693	32,357	-	-	-	-	-	-	-	-	65,050
56 Kachemak Selo Elem./High	27,402	41,233	49,180	-	-	-	-	-	100	-	-	117,915
63 Kaleidoscope	54,608	34,540	66,771	-	-	-	-	-	650	-	-	156,569
48 K-Beach Elem.	426,061	260,552	451,731	-	-	-	-	-	2,250	-	-	1,140,594
67 Kenai Alternative	57,960	41,233	69,067	-	-	-	-	-	250	-	-	168,510
07 Kenai Central High	593,581	258,973	527,319	-	-	-	-	-	3,000	-	-	1,382,873
11 Kenai Middle	372,628	181,541	349,806	-	-	-	-	-	3,050	-	-	907,025
47 McNeil Canyon Elem.	100,837	29,454	65,264	-	-	-	-	-	250	-	-	195,805
37 Moose Pass Elem.	-	-	-	-	-	-	-	-	-	-	-	-
51 Mountain View Elem.	582,785	520,936	762,002	-	-	-	-	-	4,300	-	-	1,870,023
34 Nanwalek Elem/High	60,989	109,643	135,119	-	-	-	-	-	250	-	-	306,001
10 Nikiski Mid./Sr.	328,457	115,159	252,618	-	-	-	-	-	4,300	-	-	700,534
52 Nikiski North Star Elem.	235,777	246,615	320,566	-	-	-	-	-	1,250	-	-	804,208
38 Nikolaevsk Elem./High	-	34,180	32,803	-	-	-	-	-	-	-	-	66,983
02 Ninilchik Elem./High	184,249	79,409	146,995	-	-	-	-	-	500	-	-	411,153
33 Paul Banks Elem.	264,472	292,052	383,285	-	-	-	-	-	1,450	-	-	941,259
40 Port Graham Elem./High	-	41,233	34,916	-	-	-	-	-	-	-	-	76,149
49 Razdolna Elem./High	41,102	28,695	77,263	-	-	-	-	-	150	-	-	147,210
46 Redoubt Elem.	346,002	372,251	506,013	-	-	-	-	-	1,250	-	-	1,225,516
16 River City Academy	78,764	-	37,128	-	-	-	-	-	250	-	-	116,142
08 Seward High	172,102	103,814	175,131	-	-	-	-	-	500	-	-	451,547
14 Seward Middle	68,504	36,718	69,223	-	-	-	-	-	250	-	-	174,695
12 Skyview Middle	353,692	227,849	383,535	-	-	-	-	-	3,150	-	-	968,226
43 Soldotna Elem.	429,706	261,395	439,699	-	-	-	-	-	2,650	-	-	1,133,450
09 Soldotna High	682,859	492,568	780,946	-	-	-	-	-	3,125	-	-	1,959,498
64 Soldotna Montessori Charter	68,504	100,070	127,191	-	-	-	-	-	250	-	-	296,015
44 Sterling Elem.	145,333	116,646	175,144	-	-	-	-	-	500	-	-	437,623
03 Susan B English	-	40,388	34,851	-	-	-	-	-	-	-	-	75,239
01 Tebughna School	-	-	-	-	-	-	-	-	-	-	-	-
45 Tustumena Elem.	137,660	156,392	208,516	-	-	-	-	-	725	-	-	503,293
53 Voznesenka Elem./High	50,283	41,233	67,968	-	-	-	-	-	250	-	-	159,734
50 West Homer Elem.	285,361	323,063	421,461	-	-	-	-	-	1,400	-	-	1,031,285
42 William H. Seward Elem.	295,875	76,373	213,560	-	-	-	-	-	2,300	-	-	588,108
81 Student Support Services	917,424	115,584	468,648	213,690	34,570	2,050	-	3,200	175,202	35,000	-	1,965,368
83 Districtwide Services	-	-	1,086,563	-	-	-	-	-	-	-	-	1,086,563
	<u>\$ 8,404,127</u>	<u>\$ 5,429,253</u>	<u>\$ 9,967,367</u>	<u>\$ 213,690</u>	<u>\$ 34,570</u>	<u>\$ 2,050</u>	<u>\$ -</u>	<u>\$ 3,200</u>	<u>\$ 218,177</u>	<u>\$ 35,000</u>	<u>\$ -</u>	<u>\$ 24,307,434</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4220 Special Education Support Services - Student

	3100	3200	3500	4100	4200	4300	4400	4500	4900	5100	
Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Utility Services	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Total
65 Aurora Borealis Charter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 Chapman Elem.	70,338	-	30,494	-	-	-	-	198	-	-	101,030
80 Connections	-	-	-	-	-	-	-	-	-	-	-
68 Fireweed Academy	35,236	-	14,868	-	-	-	-	96	-	-	50,200
66 Homer Flex	-	-	-	-	-	-	-	-	-	-	-
06 Homer High	20,878	-	9,451	-	-	-	-	63	-	-	30,392
13 Homer Middle	47,623	-	23,103	-	-	-	-	158	-	-	70,884
35 Hope	-	-	16	-	-	-	-	-	-	-	16
56 Kachemak Selo Elem./High	7,570	-	3,152	-	-	-	-	20	-	-	10,742
63 Kaleidoscope Charter	40,252	-	21,273	-	-	-	-	550	-	-	62,075
48 K-Beach Elem.	161,393	63,778	134,247	-	-	-	-	450	-	-	359,868
67 Kenai Alternative	-	-	-	-	-	-	-	-	-	-	-
07 Kenai Central High	59,968	-	29,267	-	-	-	-	201	-	-	89,436
11 Kenai Middle	13,315	-	11,731	-	-	-	-	95	-	-	25,141
15 Marathon	7,172	-	2,837	-	-	-	-	-	-	-	10,009
47 McNeil Canyon Elem.	51,802	-	21,636	-	-	-	-	138	-	-	73,576
37 Moose Pass Elem.	-	-	-	-	-	-	-	-	-	-	-
51 Mountain View Elem.	83,898	42,310	77,167	-	-	-	-	288	-	-	203,663
34 Nanwalek	-	-	-	-	-	-	-	-	-	-	-
10 Nikiski Mid./Sr.	80,106	-	32,149	-	-	-	-	200	-	-	112,455
52 Nikiski North Star Elem.	95,542	46,245	72,513	-	-	-	-	238	-	-	214,538
38 Nikolaevsk	6,264	-	2,706	-	-	-	-	18	-	-	8,988
02 Ninilchik	-	-	-	-	-	-	-	-	-	-	-
33 Paul Banks Elem.	191,450	27,156	106,377	-	-	-	-	536	-	-	325,519
40 Port Graham	-	-	-	-	-	-	-	-	-	-	-
49 Razdolna	12,617	-	4,909	-	-	-	-	30	-	-	17,556
46 Redoubt Elem.	119,339	42,310	91,291	-	-	-	-	375	-	-	253,315
16 River City	15,840	-	6,662	-	-	-	-	43	-	-	22,545
08 Seward High	-	-	-	-	-	-	-	-	-	-	-
14 Seward Middle	-	-	-	-	-	-	-	-	-	-	-
12 Skyview Middle	55,892	-	24,288	-	-	-	-	158	-	-	80,338
43 Soldotna Elem.	108,047	40,593	73,903	-	-	-	-	275	-	-	222,818
09 Soldotna High	108,182	-	56,851	-	-	-	-	400	-	-	165,433
64 Soldotna Montessori Charter	39,875	10,791	23,936	-	-	-	-	100	-	-	74,702
44 Sterling Elem.	47,162	-	27,434	-	-	-	-	200	-	-	74,796
03 Susan B. English	-	-	-	-	-	-	-	-	-	-	-
01 Tebughna School	-	-	-	-	-	-	-	-	-	-	-
45 Tustumena Elem.	-	-	-	-	-	-	-	-	-	-	-
53 Voznesenka	49,897	-	20,586	-	-	-	-	130	-	-	70,613
50 West Homer Elem.	30,479	18,105	30,470	-	-	-	-	100	-	-	79,154
42 William H. Seward Elem.	17,867	57,570	50,826	-	-	-	-	50	-	-	126,313
81 Student Support Services	1,052,191	176,771	549,523	438,000	92,915	5,000	3,375	59,545	13,440	-	2,390,760
83 Districtwide Services	-	-	338,512	-	-	-	-	-	-	-	338,512
	<u>\$ 2,630,195</u>	<u>\$ 525,629</u>	<u>\$ 1,892,178</u>	<u>\$ 438,000</u>	<u>\$ 92,915</u>	<u>\$ 5,000</u>	<u>\$ 3,375</u>	<u>\$ 64,655</u>	<u>\$ 13,440</u>	<u>\$ -</u>	<u>\$ 5,665,387</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Summary Of Object Codes By Fund/Function/Location

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

	3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	5100	
Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Staff Travel	Utility Services	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Total
65 Aurora Borealis Charter	\$ -	\$ 37,663	\$ 27,569	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	65,232
31 Chapman Elem.	11,270	-	14,298	-	-	-	-	-	650	-	-	26,218
32 Cooper Landing Elem.	10,406	-	4,076	-	-	-	-	-	25	-	-	14,507
68 Fireweed Academy	-	23,022	6,327	-	-	-	-	-	-	-	-	29,349
66 Homer Flex	19,609	-	9,269	-	-	-	-	-	163	-	-	29,041
06 Homer High	143,273	59,174	103,536	-	-	-	-	-	4,375	-	-	310,358
13 Homer Middle	30,187	53,678	68,719	-	-	-	-	-	775	-	-	153,359
35 Hope Elem./High	10,406	-	4,060	-	-	-	-	-	200	-	-	14,666
56 Kachemak Selo Elem./High	6,037	-	3,450	-	-	-	-	-	225	-	-	9,712
63 Kaleidoscope	-	66,832	42,636	-	-	-	-	-	500	-	-	109,968
48 K-Beach Elem.	46,368	46,348	66,732	-	-	-	-	-	1,200	-	-	160,648
67 Kenai Alternative	67,738	-	29,087	-	-	-	-	-	188	-	-	97,013
07 Kenai Central High	168,828	42,524	114,253	-	-	-	-	-	2,800	-	-	328,405
11 Kenai Middle	82,305	114,700	123,160	-	-	-	-	-	1,450	-	-	321,615
47 McNeil Canyon Elem.	11,592	6,829	-	-	-	-	-	-	350	-	-	18,771
37 Moose Pass Elem.	-	2,219	1,685	-	-	-	-	-	25	-	-	3,929
51 Mountain View Elem.	34,776	-	20,490	-	-	-	-	-	1,250	-	-	56,516
34 Nanwalek Elem/High	20,811	-	8,149	-	-	-	-	-	350	-	-	29,310
10 Nikiski Mid./Sr.	62,936	56,891	87,189	-	-	-	-	-	1,450	-	-	208,466
52 Nikiski North Star Elem.	43,470	67,181	68,199	-	-	-	-	-	938	-	-	179,788
38 Nikolaevsk Elem./High	11,270	-	6,784	-	-	-	-	-	250	-	-	18,304
02 Ninilchik Elem./High	22,540	-	13,569	-	-	-	-	-	400	-	-	36,509
33 Paul Banks Elem.	-	67,181	42,586	-	-	-	-	-	350	-	-	110,117
40 Port Graham Elem./High	5,635	-	3,392	-	-	-	-	-	225	-	-	9,252
49 Razdolna Elem./High	12,074	-	6,899	-	-	-	-	-	150	-	-	19,123
46 Redoubt Elem.	28,980	48,054	56,996	-	-	-	-	-	625	-	-	134,655
16 River City Academy	52,027	7,155	25,878	-	-	-	-	-	325	-	-	85,385
08 Seward High	42,120	28,182	39,650	-	-	-	-	-	1,625	-	-	111,577
14 Seward Middle	42,120	28,182	39,650	-	-	-	-	-	475	-	-	110,427
12 Skyview Middle	76,493	51,380	74,657	-	-	-	-	-	1,100	-	-	203,630
43 Soldotna Elem.	28,980	52,204	50,071	-	-	-	-	-	725	-	-	131,980
09 Soldotna High	282,904	97,863	199,079	-	-	-	-	-	3,150	-	-	582,996
64 Soldotna Montessori Charter	-	24,596	15,529	-	-	-	-	-	-	-	-	40,125
44 Sterling Elem.	-	67,181	42,586	-	-	-	-	-	450	-	-	110,217
03 Susan B English	10,406	-	4,076	-	-	-	-	-	125	-	-	14,607
01 Tebughna School	5,635	-	4,685	-	-	-	-	-	138	-	-	10,458
45 Tustumena Elem.	11,592	42,601	38,734	-	-	-	-	-	350	-	-	93,277
53 Voznesenka Elem./High	12,074	-	6,899	-	-	-	-	-	300	-	-	19,273
50 West Homer Elem.	23,184	51,107	46,072	-	-	-	-	-	600	-	-	120,963
42 William H. Seward Elem.	57,960	46,970	53,128	-	-	-	-	-	600	-	-	158,658
83 Districtwide Services	-	-	258,062	-	-	-	-	-	-	-	-	258,062
85 Secondary Education	-	-	-	-	110,800	2,500	-	4,500	1,250	-	-	119,050
87 Nursing Services	-	358,160	255,998	-	46,100	-	650	2,150	29,000	6,500	-	698,558
	<u>\$ 1,496,006</u>	<u>\$1,547,877</u>	<u>\$2,087,864</u>	<u>\$ -</u>	<u>\$ 156,900</u>	<u>\$ 2,500</u>	<u>\$ 650</u>	<u>\$ 6,650</u>	<u>\$ 59,127</u>	<u>\$ 6,500</u>	<u>\$ -</u>	<u>\$ 5,364,074</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Summary Of Object Codes By Fund/Function/Location

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

		3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	5100	
	Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Student Travel	Utility Services	Purchased Services	Supplies & Materials	Other Expenses	Equipment	Total
31	Chapman Elem.	\$ -	\$ 15,703	\$ 14,447	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ 30,950
68	Fireweed Academy	-	-	6,981	-	-	-	-	-	-	-	-	6,981
66	Homer Flex	-	-	-	-	-	-	-	-	-	-	-	-
06	Homer High	32,408	46,127	68,521	-	-	-	-	-	3,125	-	-	150,181
13	Homer Middle	-	16,626	16,262	-	-	-	-	-	2,000	-	-	34,888
63	Kaleidoscope Charter	-	19,784	22,215	-	-	-	-	-	400	-	-	42,399
48	K-Beach Elem.	47,681	17,089	36,154	-	-	-	-	-	2,625	-	-	103,549
07	Kenai Central High	47,525	62,241	75,391	-	-	-	-	-	10,125	-	-	195,282
11	Kenai Middle	47,525	17,894	36,466	-	-	-	-	-	4,925	-	-	106,810
47	McNeil Canyon Elem.	-	16,010	14,539	-	-	-	-	-	655	-	-	31,204
51	Mountain View Elem.	80,231	14,832	53,063	-	-	-	-	-	1,750	-	-	149,876
10	Nikiski Mid./Sr.	-	64,705	56,305	-	-	-	-	-	5,000	-	-	126,010
52	Nikiski North Star Elem.	-	14,808	14,180	-	-	-	-	-	250	-	-	29,238
38	Nikolaevsk Elem./High	-	-	-	-	-	-	-	-	250	-	-	250
02	Ninilchik Elem./High	-	-	-	-	-	-	-	-	200	-	-	200
33	Paul Banks Elem.	-	14,760	14,166	-	-	-	-	-	500	-	-	29,426
49	Razdolna Elem./High	-	-	-	-	-	-	-	-	300	-	-	300
46	Redoubt Elem.	-	18,674	16,875	-	-	-	-	-	3,000	-	-	38,549
08	Seward High	-	50,163	51,949	-	-	-	-	-	2,500	-	-	104,612
14	Seward Middle	-	18,368	16,784	-	-	-	-	-	500	-	-	35,652
12	Skyview Middle	-	17,272	16,455	-	-	-	-	-	5,000	-	-	38,727
43	Soldotna Elem.	-	12,778	13,572	-	-	-	-	-	1,750	-	-	28,100
09	Soldotna High	93,183	63,303	95,077	-	-	-	-	-	7,750	-	-	259,313
64	Soldotna Montessori Charter	-	6,114	6,744	-	-	-	-	-	-	-	-	12,858
44	Sterling Elem.	-	12,235	13,409	-	-	-	-	-	500	-	-	26,144
03	Susan B English	-	-	-	-	-	-	-	-	100	-	-	100
45	Tustumena Elem.	-	12,716	13,554	-	-	-	-	-	1,500	-	-	27,770
53	Voznesenka Elem./High	-	-	-	-	-	-	-	-	-	-	-	-
50	West Homer Elem.	-	17,319	16,469	-	-	-	-	-	500	-	-	34,288
42	William H. Seward Elem.	-	15,652	14,432	-	-	-	-	-	500	-	-	30,584
73	Asst Supt Instruction	20,000	-	1,849	-	-	-	-	-	-	-	-	21,849
81	Special Services	16,678	68	6,266	-	1,750	-	-	-	30,038	3,000	-	57,800
83	Districtwide Services	-	-	262,045	-	-	-	-	5,000	-	500	-	267,545
84	Curriculum	-	-	-	-	-	-	-	-	-	-	-	-
85	Secondary Education	331,074	51,437	157,080	-	13,550	-	9,500	1,700	62,138	7,000	-	633,479
86	Elementary Education	411,665	33,410	161,176	3,000	18,800	-	200	570	60,780	6,700	-	696,301
		<u>\$ 1,127,970</u>	<u>\$ 650,088</u>	<u>\$ 1,292,426</u>	<u>\$ 3,000</u>	<u>\$ 34,100</u>	<u>\$ -</u>	<u>\$ 9,700</u>	<u>\$ 7,270</u>	<u>\$ 209,461</u>	<u>\$ 17,200</u>	<u>\$ -</u>	<u>\$ 3,351,215</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4400 School Administration

Location	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter	\$ 127,347	\$ -	\$ 44,081	\$ -	\$ -	\$ -	\$ 250	\$ -	\$ -	171,678
31 Chapman Elem.	106,134	420	40,833	-	1,125	-	250	700	-	149,462
32 Cooper Landing Elem.	11,604	42	4,153	-	1,350	-	25	140	-	17,314
68 Fireweed Academy	106,298	-	41,067	-	-	-	250	-	-	147,615
66 Homer Flex	116,561	420	42,254	-	1,350	-	250	714	-	161,549
06 Homer High	204,763	630	67,092	-	8,550	-	875	2,042	-	283,952
13 Homer Middle	131,313	420	44,151	-	1,350	-	250	714	-	178,198
35 Hope Elem./High	11,454	42	4,153	-	2,970	-	25	700	-	19,344
56 Kachemak Selo Elem./High	27,411	84	8,808	-	935	-	50	700	-	37,988
63 Kaleidoscope Charter	118,850	-	42,784	-	-	-	450	-	-	162,084
48 K-Beach Elem.	181,524	630	64,267	-	1,350	-	375	700	-	248,846
67 Kenai Alternative	108,172	210	28,124	-	675	-	125	714	-	138,020
07 Kenai Central High	265,601	840	89,302	-	5,850	-	650	1,428	-	363,671
11 Kenai Middle	253,551	840	87,220	-	675	-	500	714	-	343,500
47 McNeil Canyon Elem.	68,795	210	22,417	-	1,350	-	125	700	-	93,597
37 Moose Pass Elem.	28,688	84	9,206	-	1,125	-	50	140	-	39,293
51 Mountain View Elem.	118,304	420	42,432	-	900	-	250	700	-	163,006
34 Nanwalek Elem./High	56,065	210	20,810	-	3,600	-	125	700	-	81,510
10 Nikiski Mid./Sr.	133,564	420	43,900	-	4,500	-	250	714	-	183,348
52 Nikiski North Star Elem.	123,803	420	43,219	-	900	-	250	700	-	169,292
38 Nikolaevsk Elem./High	24,870	42	5,858	-	3,150	-	25	714	-	34,659
02 Ninilchik Elem./High	93,358	336	33,547	-	2,925	-	200	714	-	131,080
33 Paul Banks Elem.	108,218	420	41,131	-	1,350	-	250	700	-	152,069
40 Port Graham Elem./High	23,912	84	8,450	-	3,600	-	50	350	-	36,446
49 Razdolna Elem./High	57,831	210	21,135	-	675	-	125	714	-	80,690
46 Redoubt Elem.	120,051	420	42,683	-	1,350	-	250	700	-	165,454
16 River City Academy	57,206	225	20,543	-	675	-	125	100	-	78,874
08 Seward High	139,788	420	45,220	-	4,500	-	250	714	-	190,892
14 Seward Middle	71,144	210	22,611	-	900	-	125	560	-	95,550
12 Skyview Middle	178,223	630	63,581	-	675	-	375	714	-	244,198
43 Soldotna Elem.	139,097	420	45,265	-	1,350	-	250	700	-	187,082
09 Soldotna High	349,764	1,050	113,132	-	5,850	-	625	1,428	-	471,849
64 Soldotna Montessori Charter	90,714	-	43,329	-	-	-	250	-	-	134,293
44 Sterling Elem.	129,076	420	43,832	-	1,350	-	250	560	-	175,488
03 Susan B English	12,732	42	4,193	-	4,500	-	25	350	-	21,842
01 Tebughna School	11,021	42	4,162	-	4,500	-	25	700	-	20,450
45 Tustumena Elem.	109,218	420	41,131	-	1,350	-	250	700	-	153,069
53 Voznesenka Elem./High	103,642	336	35,234	-	1,800	-	200	714	-	141,926
50 West Homer Elem.	122,629	420	43,052	-	1,350	-	250	700	-	168,401
42 Williams H. Seward Elem.	115,278	420	42,143	-	1,350	-	250	700	-	160,141
83 Districtwide Services	-	-	525,051	-	-	-	-	-	-	525,051
	<u>\$ 4,357,574</u>	<u>\$ 12,909</u>	<u>\$ 2,035,556</u>	<u>\$ -</u>	<u>\$ 81,755</u>	<u>\$ -</u>	<u>\$ 9,525</u>	<u>\$ 25,452</u>	<u>\$ -</u>	<u>\$ 6,522,771</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4450 School Administration Support Services

Location	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter	\$ 69,582	\$ 66,347	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	135,929
31 Chapman Elem.	45,933	39,399	-	-	1,000	-	200	-	-	86,532
32 Cooper Landing Elem.	43,223	35,512	-	-	20,200	-	100	-	-	99,035
68 Fireweed Academy	53,444	41,863	-	-	-	-	-	-	-	95,307
66 Homer Flex	48,539	37,104	-	-	7,050	250	635	-	-	93,578
06 Homer High	120,095	100,077	-	-	18,700	-	650	-	-	239,522
13 Homer Middle	47,235	39,790	-	-	1,000	-	3,000	-	-	91,025
35 Hope Elem./High	40,195	34,604	-	-	14,450	-	50	-	-	89,299
56 Kachemak Selo Elem./High	44,951	36,028	-	1,800	5,250	-	200	-	-	88,229
63 Kaleidoscope Charter	94,817	76,562	-	-	1,900	-	2,500	-	-	175,779
48 K-Beach Elem.	85,390	76,859	-	-	10,250	-	3,400	-	-	175,899
67 Kenai Alternative	41,658	35,042	-	-	8,750	-	275	-	-	85,725
07 Kenai Central High	153,254	122,829	-	-	18,900	-	4,350	-	-	299,333
11 Kenai Middle	109,303	84,022	-	-	2,500	-	1,250	-	-	197,075
15 Marathon School	-	-	-	-	3,750	-	-	-	-	3,750
47 McNeil Canyon Elem.	51,620	41,103	-	-	6,050	-	700	-	-	99,473
37 Moose Pass Elem.	41,725	35,062	-	-	15,200	-	50	-	-	92,037
51 Mountain View Elem.	95,252	79,814	-	-	1,500	-	3,064	-	-	179,630
34 Nanwalek Elem/High	48,539	37,104	-	-	150,200	-	1,250	5,400	-	242,493
10 Nikiski Mid./Sr.	90,882	78,504	-	-	11,500	-	1,000	-	-	181,886
52 Nikiski North Star Elem.	53,157	41,562	-	-	10,300	-	600	-	-	105,619
38 Nikolaevsk Elem./High	38,424	34,072	-	-	5,500	-	250	-	-	78,246
02 Niniichik Elem./High	42,068	38,243	-	-	1,700	-	200	-	-	82,211
33 Paul Banks Elem.	58,356	43,120	-	-	7,700	-	500	-	-	109,676
40 Port Graham Elem./High	43,223	35,512	-	-	150,200	-	250	2,500	-	231,685
49 Razzdolna Elem./High	48,539	37,104	-	-	5,500	-	200	-	-	91,343
46 Redoubt Elem.	78,311	61,919	-	-	1,000	-	1,000	-	-	142,230
16 River City Academy	46,693	36,551	-	-	200	-	200	-	-	83,644
08 Seward High	71,930	60,009	-	-	48,000	-	1,000	-	-	180,939
14 Seward Middle	51,281	37,925	-	-	40,500	-	500	-	-	130,206
12 Skyview Middle	109,303	84,022	-	-	3,500	-	2,500	-	-	199,325
43 Soldotna Elem.	45,261	39,197	-	-	1,500	-	750	-	-	86,708
09 Soldotna High	185,071	145,180	-	-	4,500	-	3,500	-	-	338,251
64 Soldotna Montessori Charter	50,643	40,132	-	-	-	-	-	-	-	90,775
44 Sterling Elem.	55,467	42,256	-	-	5,500	-	1,000	-	-	104,223
03 Susan B English	26,010	30,356	-	-	10,700	-	100	7,500	-	74,666
01 Tebughna School	48,539	37,104	-	-	45,550	-	500	6,000	-	137,693
45 Tustumena Elem.	47,603	39,900	-	-	1,500	-	500	-	-	89,503
53 Voznesenka Elem./High	55,467	42,259	-	-	5,300	-	300	-	-	103,326
50 West Homer Elem.	47,235	39,790	-	-	1,500	-	1,015	-	-	89,540
42 William H. Seward Elem.	59,742	43,535	-	-	20,300	-	2,000	-	-	125,577
83 DistictWide Services	-	495,846	-	-	-	-	-	-	-	495,846
	<u>\$ 2,587,960</u>	<u>\$ 2,603,219</u>	<u>\$ -</u>	<u>\$ 1,800</u>	<u>\$ 668,600</u>	<u>\$ 250</u>	<u>\$ 39,539</u>	<u>\$ 21,400</u>	<u>\$ -</u>	<u>\$ 5,922,768</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4510 District Administration

	<u>Location</u>	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
70	Board Of Education	\$ -	\$ 67,646	\$ 84,801	\$ 125,000	\$ 41,325	\$ 200	\$ 18,800	\$ 15,900	\$ 28,900	\$ -	\$ 382,572
71	Office Of Superintendent	192,500	36,046	75,192	-	29,350	15,750	6,050	13,800	4,000	-	372,688
73	Asst Supt Instruction	163,387	79,510	98,903	50,000	10,250	2,750	18,050	20,000	1,000	-	443,850
83	DistictWide Services	-	-	48,601	-	-	-	-	-	-	-	48,601
88	Communications/Relations	-	-	-	-	-	-	-	-	-	-	-
		<u>\$ 355,887</u>	<u>\$ 183,202</u>	<u>\$ 307,497</u>	<u>\$ 175,000</u>	<u>\$ 80,925</u>	<u>\$ 18,700</u>	<u>\$ 42,900</u>	<u>\$ 49,700</u>	<u>\$ 33,900</u>	<u>\$ -</u>	<u>\$ 1,247,711</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4550 District Administration Support Services

Location	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4300 Utility Services	4400 Purchased Services	4450 Insurance Premiums	4500 Supplies & Materials	4900 Other Expenses	4950 Indirect Costs	5100 Equipment	Total
65 Aurora Borealis Charter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,985	\$ -	\$ -	\$ 26,985
68 Fireweed Academy	-	-	-	-	-	-	-	-	-	20,140	-	-	20,140
63 Kaleidoscope Charter	-	-	-	-	-	-	-	-	-	34,156	-	-	34,156
64 Soldotna Montessori Charter	-	-	-	-	-	-	-	-	-	-	-	-	-
72 Asst Supt Instructional Srvs	-	-	-	-	-	-	-	-	-	-	-	-	-
74 Fiscal Services	-	774,544	438,809	147,600	14,170	14,000	10,050	-	9,433	5,500	(200,000)	-	1,214,106
75 Planning & Operations	-	252,597	153,224	4,500	7,150	350	600	-	6,650	3,000	-	-	428,071
76 Purchasing & Warehouse	-	498,427	367,234	-	5,922	1,748	8,950	-	53,950	1,820	(200,000)	10,000	748,051
77 Human Resources	301,025	405,052	342,116	274,306	20,900	7,100	41,388	-	76,633	44,500	(100,000)	-	1,413,020
78 Information Services	3,500	1,061,537	574,489	4,000	7,100	5,850	362,921	-	157,673	3,300	-	33,500	2,213,870
79 E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Districtwide Services	-	-	123,487	-	-	-	1,761,118	-	-	-	-	-	1,884,605
	<u>\$ 304,525</u>	<u>\$2,992,157</u>	<u>\$1,999,359</u>	<u>\$ 430,406</u>	<u>\$ 55,242</u>	<u>\$ 29,048</u>	<u>\$2,185,027</u>	<u>\$ -</u>	<u>\$ 304,339</u>	<u>\$ 139,401</u>	<u>\$ (500,000)</u>	<u>\$ 43,500</u>	<u>\$ 7,983,004</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund

FUNCTION - 4600 Operations and Maintenance of Plant

	3200	3500	4200	4300	4350	4400	4450	4500	4900	5100	
Location	Non-Certified Salaries	Employee Benefits	Staff Travel	Utility Services	Energy	Purchased Services	Insurance Premiums	Supplies & Materials	Other Expenses	Equipment	Total
65 Aurora Borealis Charter	\$ 45,156	\$ 39,253	\$ -	\$ 3,543	\$ 39,544	\$ 538,262	\$ -	\$ -	\$ -	\$ -	665,758
31 Chapman Elem.	51,954	41,203	-	10,865	81,648	250	-	2,999	-	-	188,919
80 Connections	16,377	17,755	-	431	3,331	-	-	500	-	-	38,394
32 Cooper Landing Elem.	16,809	17,855	-	7,506	29,666	250	-	2,000	-	-	74,086
68 Fireweed Academy	7,994	12,109	-	3,686	38,480	211,371	-	-	-	-	273,640
66 Homer Flex	11,627	16,304	-	2,125	8,118	25	-	2,000	-	-	40,199
06 Homer High	236,694	186,278	-	40,855	413,746	1,000	-	26,081	-	-	904,654
13 Homer Middle	105,585	82,907	-	6,779	124,035	250	-	8,653	-	-	328,209
35 Hope Elem./High	21,379	19,224	-	25	52,043	250	-	2,000	-	-	94,921
56 Kachemak Selo Elem./High	31,749	28,742	-	344	17,665	50,180	-	2,000	-	-	130,680
63 Kaleidoscope Charter	82,731	76,136	-	4,256	86,888	661,203	-	-	-	-	911,214
48 K-Beach Elem.	127,637	115,155	-	5,320	133,954	250	-	5,585	-	-	387,901
67 Kenai Alternative	23,216	19,775	-	3,047	59,723	250	-	1,638	-	-	107,649
07 Kenai Central High	246,526	214,867	-	39,563	465,705	1,000	-	32,855	-	-	1,000,516
11 Kenai Middle	143,379	119,871	-	11,436	179,856	250	-	11,410	-	-	466,202
47 McNeil Canyon Elem.	69,685	59,335	-	8,896	103,149	250	-	3,603	-	-	244,918
37 Moose Pass Elem.	17,645	18,107	-	7,292	39,463	250	-	2,000	-	-	84,757
51 Mountain View Elem.	127,299	115,055	-	12,050	149,633	250	-	5,817	-	-	410,104
34 Nanwalek Elem/High	14,421	17,141	500	8,995	98,021	28,396	-	2,375	-	-	169,849
10 Nikiski Mid./Sr.	153,178	135,622	-	13,551	352,753	1,000	-	19,064	-	-	675,168
52 Nikiski North Star Elem.	99,164	80,986	-	6,581	163,022	250	-	5,500	-	-	355,503
38 Nikolaevsk Elem./High	26,356	20,716	-	924	64,560	500	-	3,205	-	-	116,261
02 Ninilchik Elem./High	102,500	81,985	-	2,666	130,438	750	-	7,960	-	-	326,299
33 Paul Banks Elem.	81,049	62,738	-	7,976	90,452	250	-	3,992	-	-	246,457
40 Port Graham Elem./High	18,521	18,369	-	3,299	91,676	575	-	2,675	-	-	135,115
49 Razdolna Elem./High	30,522	28,374	-	3,720	29,922	62,945	-	2,000	-	-	157,483
46 Redoubt Elem.	116,895	99,118	-	9,095	109,949	250	-	5,236	-	-	340,543
16 River City Academy	-	-	-	-	-	-	-	2,000	-	-	2,000
08 Seward High	80,786	75,905	250	73,085	248,213	1,000	-	13,054	-	-	492,293
14 Seward Middle	57,833	42,963	400	6,461	174,079	250	-	4,950	-	-	286,936
12 Skyview Middle	174,743	142,086	-	14,625	411,139	250	-	16,863	-	-	759,706
43 Soldotna Elem.	104,265	82,514	-	6,829	96,049	250	-	5,959	-	-	295,866
09 Soldotna High	230,362	197,204	-	30,385	427,379	1,000	-	28,321	-	-	914,651
64 Soldotna Montessori Charter	36,664	36,668	-	-	-	530,006	-	-	-	-	603,338
44 Sterling Elem.	67,688	58,737	-	2,017	91,223	250	-	3,934	-	-	223,849
03 Susan B English	70,265	59,508	-	24,346	302,567	950	-	8,901	-	-	466,537
01 Tebughna School	36,621	36,609	-	29,535	119,827	750	-	3,857	-	-	227,199
45 Tustumena Elem.	61,344	56,838	-	3,988	114,712	250	-	5,135	-	-	242,267
53 Voznesenka Elem./High	71,562	72,717	-	3,254	32,962	130,021	-	2,000	-	-	312,516
50 West Homer Elem.	113,121	97,988	-	12,138	128,747	250	-	5,198	-	-	357,442
42 William H. Seward Elem.	93,294	79,227	500	10,652	171,095	250	-	5,742	-	-	360,760
75 Planning & Operations	3,686	3,411	7,600	245	12,818	241,000	-	23,900	-	-	292,660
76 Purchasing & Warehouse	-	-	-	8,096	97,091	-	-	1,500	-	-	106,687
77 Human Resources	211,258	38,461	-	-	-	-	-	-	-	-	249,719
83 Districtwide Services	-	213,977	-	-	81,600	9,064,860	-	-	-	-	9,360,437
85 Secondary Education	6,500	1,947	-	-	-	-	-	-	-	-	8,447
86 Elementary Education	-	-	-	408	-	-	-	-	-	-	408
	<u>\$3,446,040</u>	<u>\$3,041,740</u>	<u>\$ 9,250</u>	<u>\$ 450,890</u>	<u>\$ 5,666,941</u>	<u>\$ 11,531,794</u>	<u>\$ -</u>	<u>\$ 292,462</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$24,439,117</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4700 Student Activities

Location	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Student Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	Total
65 Aurora Borealis Charter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 Chapman Elem.	20,826	3,564	2,995	-	-	-	-	-	-	-	27,385
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	118,310	88,827	36,099	-	500	-	-	-	1,225	6,000	250,961
13 Homer Middle	26,749	12,691	4,491	-	-	-	-	-	-	-	43,931
35 Hope Elem./High	2,244	500	321	-	-	-	-	-	-	200	3,265
56 Kachemak Selo Elem./High	2,370	626	340	-	-	-	-	-	-	275	3,611
48 K-Beach Elem.	9,856	6,660	1,466	-	-	-	-	-	-	-	17,982
67 Kenai Alternative	2,182	1,406	323	-	-	-	-	-	-	450	4,361
07 Kenai Central High	180,040	52,103	41,800	-	1,000	-	-	5,000	125	6,800	286,868
11 Kenai Middle	42,700	12,838	6,575	-	-	-	-	-	-	-	62,113
47 McNeil Canyon Elem.	4,647	2,419	681	-	-	-	-	-	-	-	7,747
37 Moose Pass Elem.	1,221	349	176	-	-	-	-	-	-	-	1,746
51 Mountain View Elem.	9,890	6,694	1,471	-	-	-	-	-	-	-	18,055
34 Nanwalek Elem./High	9,151	2,171	1,359	-	-	-	-	-	-	750	13,431
10 Nikiski Mid./Sr.	131,711	39,934	34,249	-	500	-	-	-	325	3,300	210,019
52 Nikiski North Star Elem.	7,381	4,185	1,087	-	-	-	-	-	-	-	12,653
38 Nikolaevsk Elem./High	23,683	5,843	3,731	-	-	-	-	-	-	400	33,657
02 Ninilchik Elem./High	19,041	20,595	4,104	-	-	-	-	-	-	700	44,440
33 Paul Banks Elem.	4,115	3,339	619	-	-	-	-	-	-	-	8,073
40 Port Graham Elem./High	6,581	473	927	-	-	-	-	-	-	400	8,381
49 Razdolna Elem./High	3,054	1,310	444	-	-	-	-	-	-	575	5,383
46 Redoubt Elem.	8,371	5,175	1,239	-	-	-	-	-	-	-	14,785
16 River City Academy	776	-	108	-	-	-	-	-	-	1,175	2,059
08 Seward High	75,274	38,506	16,748	-	2,000	-	-	-	33	2,700	135,261
14 Seward Middle	12,499	11,241	2,510	-	-	-	-	-	-	-	26,250
12 Skyview Middle	40,253	17,667	6,636	-	-	-	-	-	-	-	64,556
43 Soldotna Elem.	6,751	5,491	1,077	-	-	-	-	-	-	-	13,319
09 Soldotna High	172,112	94,182	42,831	-	500	-	-	5,000	125	11,250	326,000
44 Sterling Elem.	5,120	2,408	747	-	-	-	-	-	-	-	8,275
03 Susan B English	3,185	2,025	570	-	-	-	-	-	-	400	6,180
01 Tebughna School	3,972	484	561	-	-	-	-	-	-	250	5,267
45 Tustumena Elem.	4,895	2,183	713	-	-	-	-	-	-	-	7,791
53 Voznesenka Elem./High	3,633	2,761	576	-	-	-	-	-	-	450	7,420
50 West Homer Elem.	6,492	4,264	994	-	-	-	-	-	-	-	11,750
42 William H. Seward Elem.	7,455	4,259	1,099	-	-	-	-	-	-	-	12,813
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	-	2,250	-	-	25,000	4,000	-	33,403
Total	\$ 995,618	\$ 458,636	\$ 325,454	\$ -	\$ 6,750	\$ -	\$ -	\$ 35,000	\$ 5,833	\$ 50,138	\$ 1,877,429

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget

Summary Of Object Codes By Fund/Function/Location

FUND - 100 - General Fund
FUNCTION - 4900 Transfer To Other Funds

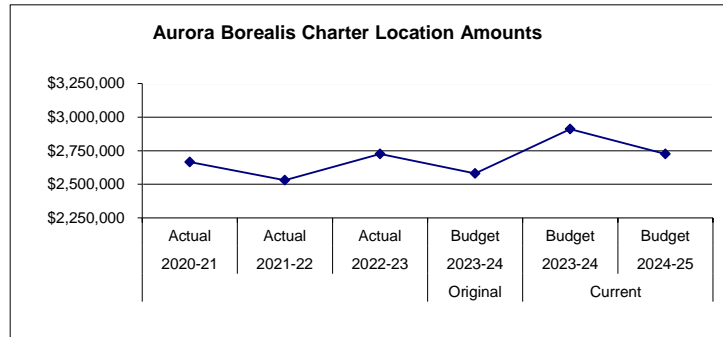
<u>Location</u>	5500 Transfer To <u>Other</u>	<u>Total</u>
83 Districtwide Services	145,000	145,000
	<u>\$ 145,000</u>	<u>\$ 145,000</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures
Location: 65 Aurora Borealis Charter School

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 1,142,388	\$ 1,057,695	\$ 1,128,234	3100 Certificated Salaries	\$ 1,111,594	\$ 1,075,051	\$ 1,126,109	\$ 51,058	5
205,175	226,727	248,307	3200 Non-Certificated Salaries	233,134	227,197	249,753	22,556	10
631,732	551,984	581,959	3500 Employee Benefits	796,350	573,818	727,877	154,059	27
<u>1,979,295</u>	<u>1,836,406</u>	<u>1,958,500</u>	Subtotal - Personnel Services	<u>2,141,078</u>	<u>1,876,066</u>	<u>2,103,739</u>	<u>227,673</u>	<u>12</u>
500	1,575	5,202	4100 Professional and Technical Services	-	44,940	-	(44,940)	-
75	109	128	4200 Staff Travel	-	32	-	(32)	-
8,968	9,581	23,751	4250 Student Travel	-	15,903	-	(15,903)	(100)
5,295	4,489	4,940	4300 Utility Services	-	3,716	3,543	(173)	-
38,928	38,956	38,769	4350 Energy	-	40,000	39,544	(456)	-
456,660	472,373	516,336	4400 Other Purchased Services	488,736	564,704	538,262	(26,442)	(5)
81,520	81,578	76,419	4500 Supplies, Materials, and Media	(54,731)	214,181	7,987	(206,194)	(96)
2,408	1,923	1,779	4900 Other Expenses	5,717	63,446	5,840	(57,606)	(91)
-	-	-	4900 Other Expenses - Additional Allowable	-	-	-	-	100
83,716	78,939	84,751	4950 Indirect Costs	-	86,510	26,985	(59,525)	(69)
<u>678,070</u>	<u>689,523</u>	<u>752,075</u>	Subtotal - Other	<u>439,722</u>	<u>1,033,432</u>	<u>622,161</u>	<u>(411,271)</u>	<u>(40)</u>
<u>7,870</u>	<u>4,289</u>	<u>14,612</u>	5100 Equipment	-	1,100	-	(1,100)	(100)
<u>\$ 2,665,235</u>	<u>\$ 2,530,218</u>	<u>\$ 2,725,187</u>	Location Totals	<u>\$ 2,580,800</u>	<u>\$ 2,910,598</u>	<u>\$ 2,725,900</u>	<u>\$ (184,698)</u>	<u>(6)</u>



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
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/15/24

Location: 65 Aurora Borealis Charter School

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
173.00	184.00	187.00	Enrollment in ADM (K-8)	180.00	192.00	185.00

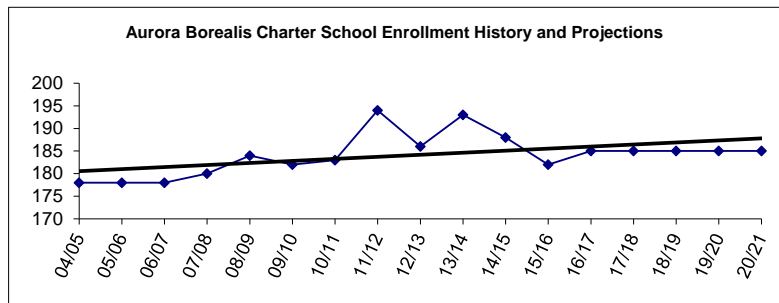
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
12.00	12.00	12.00	Teacher (Includes Quest)	12.00	12.00	12.00
0.20	0.30	0.30	Specialist*	0.30	-	-
0.10	0.03	-	Special Ed Teacher**	-	-	-
<u>13.30</u>	<u>13.33</u>	<u>13.30</u>	Certificated Subtotal	<u>13.30</u>	<u>13.00</u>	<u>13.00</u>
1.51	1.51	0.88	Special Ed Aide	0.88	0.88	-
0.88	0.88	1.76	Aide	1.76	1.76	2.64
0.33	0.63	0.63	Nurse***	0.63	0.63	0.63
1.88	1.88	1.76	Support	1.76	1.76	1.76
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>5.60</u>	<u>5.90</u>	<u>6.03</u>	Non-Certificated Subtotal	<u>6.03</u>	<u>6.03</u>	<u>6.03</u>
<u>18.90</u>	<u>19.23</u>	<u>19.33</u>	Total	<u>19.33</u>	<u>19.03</u>	<u>19.03</u>

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

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

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

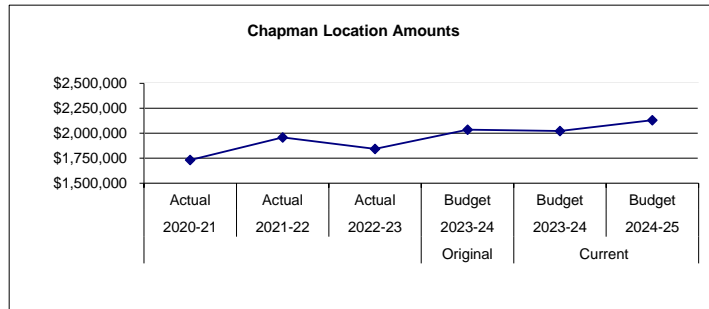


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures
Location: 31 Chapman

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 893,430	\$ 1,069,596	\$ 889,301	3100 Certificated Salaries	\$ 1,018,801	\$ 993,474	\$ 1,133,341	\$ 139,867	14
156,610	192,576	231,515	3200 Non-Certificated Salaries	203,664	192,419	191,680	(739)	(0)
555,898	558,830	573,854	3500 Employee Benefits	695,288	613,129	689,862	76,733	13
<u>1,605,938</u>	<u>1,821,002</u>	<u>1,694,670</u>	Subtotal - Personnel Services	<u>1,917,753</u>	<u>1,799,022</u>	<u>2,014,883</u>	<u>215,861</u>	<u>12</u>
199	50	-	4100 Professional and Technical Services	-	96,075	-	(96,075)	-
(256)	8,617	75	4200 Staff Travel	1,125	1,125	1,125	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
12,336	11,861	12,201	4300 Utility Services	12,218	12,218	11,865	(353)	(3)
83,113	84,938	80,047	4350 Energy	84,096	84,096	81,648	(2,448)	(3)
1,520	2,061	1,678	4400 Other Purchased Services	2,056	2,056	2,207	151	7
27,800	28,578	53,521	4500 Supplies, Materials, and Media	18,664	27,535	18,884	(8,651)	(31)
718	718	718	4900 Other Expenses	700	700	700	-	-
<u>125,430</u>	<u>136,823</u>	<u>148,240</u>	Subtotal - Other	<u>118,859</u>	<u>223,805</u>	<u>116,429</u>	<u>(107,376)</u>	<u>(48)</u>
1,116	-	544	5100 Equipment	-	-	-	-	-
<u>\$ 1,732,484</u>	<u>\$ 1,957,825</u>	<u>\$ 1,843,454</u>	Location Totals	<u>\$ 2,036,612</u>	<u>\$ 2,022,827</u>	<u>\$ 2,131,312</u>	<u>\$ 108,485</u>	<u>5</u>



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
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures
Location: 31 Chapman

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
129.00	164.00	148.00	Enrollment in ADM (K-8)	149.00	148.00	153.00

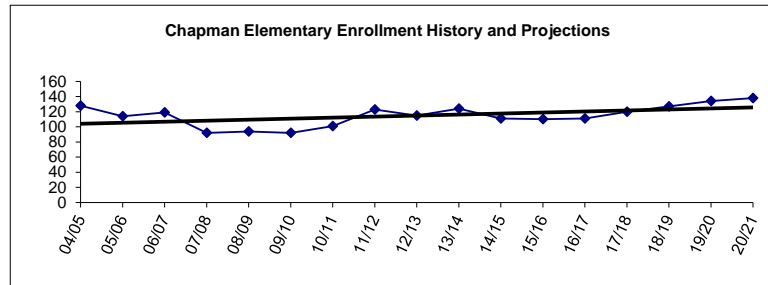
FTE's Included In Current Budget

1.00	0.80	1.00	Administrator	1.00	1.00	1.00
9.00	9.77	11.23	Teacher (Includes Quest)	8.73	9.00	10.50
0.50	0.80	0.89	Specialist*	0.89	0.99	0.40
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>12.50</u>	<u>13.37</u>	<u>15.12</u>	Certificated Subtotal	<u>12.62</u>	<u>12.99</u>	<u>13.90</u>
1.06	0.88	1.76	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	-	-
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.00	1.50	Custodian	1.00	1.50	1.00
<u>4.32</u>	<u>4.14</u>	<u>5.52</u>	Non-Certificated Subtotal	<u>5.02</u>	<u>4.64</u>	<u>4.14</u>
<u>16.82</u>	<u>17.51</u>	<u>20.64</u>	Total	<u>17.64</u>	<u>17.63</u>	<u>18.04</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.

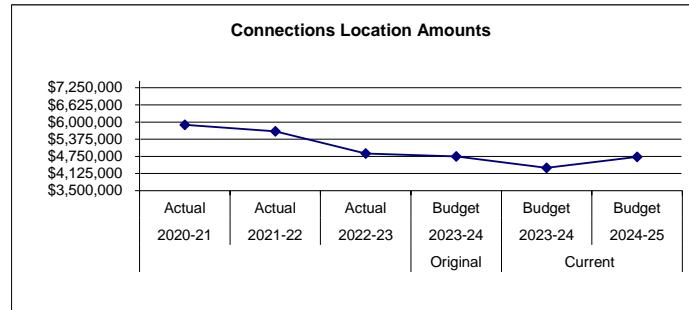


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures
Location: 80 Connections

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 1,752,798	\$ 2,152,568	\$ 1,459,191	3100 Certificated Salaries	\$ 1,363,806	\$ 1,160,556	\$ 1,286,745	\$ 126,189	11
354,895	311,498	370,521	3200 Non-Certificated Salaries	380,585	330,540	412,211	81,671	25
1,000,699	1,042,672	791,914	3500 Employee Benefits	857,151	666,747	890,636	223,889	34
<u>3,108,392</u>	<u>3,506,738</u>	<u>2,621,626</u>	Subtotal - Personnel Services	<u>2,601,542</u>	<u>2,157,843</u>	<u>2,589,592</u>	<u>431,749</u>	20
78,279	126,272	322,177	4100 Professional and Technical Services	300,000	413,335	300,000	(113,335)	(27)
661	6,438	21,646	4200 Staff Travel	12,000	12,000	12,000	-	-
-	12,968	14,188	4250 Student Travel	5,000	32,500	5,000	(27,500)	(85)
102,336	86,558	79,274	4300 Utility Services	70,205	70,205	71,129	924	1
-	-	3,265	4350 Energy	-	-	3,331	3,331	-
327,649	221,034	97,855	4400 Other Purchased Services	57,169	74,469	48,743	(25,726)	(35)
2,071,192	1,664,394	1,492,283	4500 Supplies, Materials, and Media	1,519,375	1,381,971	1,519,248	137,277	10
7,385	9,516	7,796	4900 Other Expenses	7,014	14,364	7,014	(7,350)	(51)
<u>2,587,502</u>	<u>2,127,180</u>	<u>2,038,484</u>	Subtotal - Other	<u>1,970,763</u>	<u>1,998,844</u>	<u>1,966,465</u>	<u>(32,379)</u>	(2)
<u>203,502</u>	<u>23,439</u>	<u>189,929</u>	5100 Equipment	<u>175,000</u>	<u>175,000</u>	<u>175,000</u>	<u>-</u>	-
<u>\$ 5,899,396</u>	<u>\$ 5,657,357</u>	<u>\$ 4,850,039</u>	Location Totals	<u>\$ 4,747,305</u>	<u>\$ 4,331,687</u>	<u>\$ 4,731,057</u>	<u>\$ 399,370</u>	9



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
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures
Location: 80 Connections

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
1,803.00	1,212.00	1,107.00	Enrollment in ADM (9-12)	1,039.00	1,174.00	1,100.00

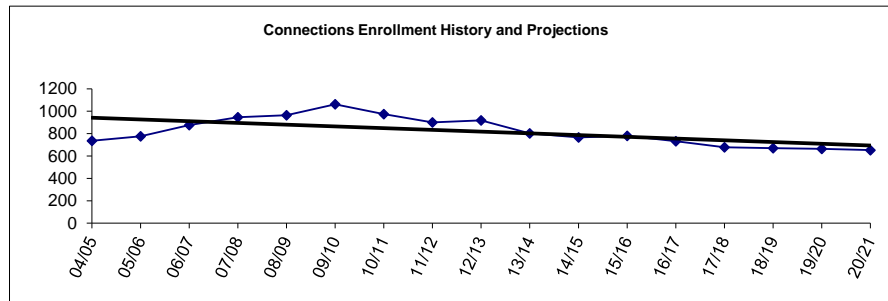
FTE's Included In Current Budget

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
1.00	2.00	2.00	Administrator	1.00	0.90	1.00
20.12	24.00	12.00	Teacher (Includes Quest)	11.50	12.00	12.00
-	-	-	Specialist*	-	-	-
1.00	2.00	3.00	Special Ed Teacher**	3.00	2.00	2.00
<u>22.12</u>	<u>28.00</u>	<u>17.00</u>	Certificated Subtotal	<u>15.50</u>	<u>14.90</u>	<u>15.00</u>
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
7.60	7.70	7.70	Support	7.70	7.70	7.70
0.25	0.25	0.25	Custodian	0.25	0.50	0.50
<u>7.85</u>	<u>7.95</u>	<u>7.95</u>	Non-Certificated Subtotal	<u>7.95</u>	<u>8.20</u>	<u>8.20</u>
<u>29.97</u>	<u>35.95</u>	<u>24.95</u>	Total	<u>23.45</u>	<u>23.10</u>	<u>23.20</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.

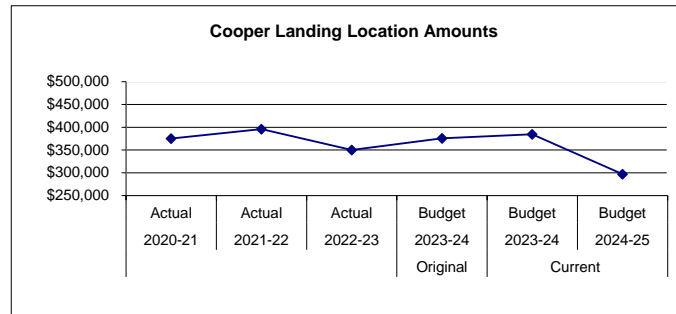


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 111,644	\$ 129,921	\$ 112,916	3100 Certificated Salaries	\$ 115,285	\$ 122,660	\$ 76,992	\$ (45,668)	(37)
69,578	67,412	56,634	3200 Non-Certificated Salaries	65,125	82,527	61,301	(21,226)	(26)
123,547	120,800	96,417	3500 Employee Benefits	131,600	110,655	95,359	(15,296)	(14)
<u>304,769</u>	<u>318,133</u>	<u>265,967</u>	Subtotal - Personnel Services	<u>312,010</u>	<u>315,842</u>	<u>233,652</u>	<u>(82,190)</u>	<u>(26)</u>
-	-	137	4100 Professional and Technical Services	-	-	-	-	-
1,771	1,635	2,337	4200 Staff Travel	1,350	1,350	1,350	-	-
34,121	34,055	33,078	4300 Utility Services	27,836	27,836	27,706	(130)	(0)
29,121	30,412	29,085	4350 Energy	29,351	29,351	29,666	315	1
252	840	410	4400 Other Purchased Services	480	667	440	(227)	(34)
4,744	10,510	18,496	4500 Supplies, Materials, and Media	4,357	9,182	3,804	(5,378)	(59)
349	362	698	4900 Other Expenses	478	478	478	-	-
<u>70,358</u>	<u>77,814</u>	<u>84,241</u>	Subtotal - Other	<u>63,852</u>	<u>68,864</u>	<u>63,444</u>	<u>(5,420)</u>	<u>(8)</u>
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 375,127</u>	<u>\$ 395,947</u>	<u>\$ 350,208</u>	Location Totals	<u>\$ 375,862</u>	<u>\$ 384,706</u>	<u>\$ 297,096</u>	<u>\$ (87,610)</u>	<u>(23)</u>



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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
11.00	13.00	19.00	Enrollment in ADM (K-12)	22.00	20.00	17.00

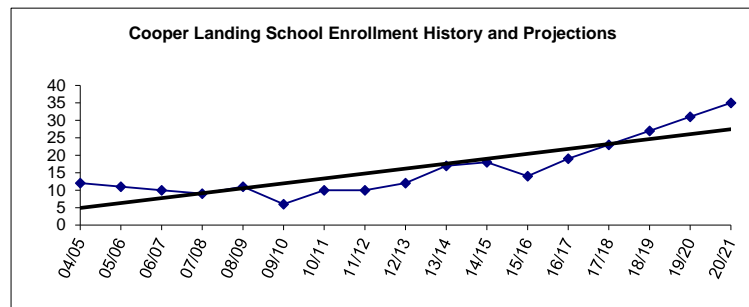
FTE's Included In Current Budget

0.10	0.10	0.10	Administrator	0.10	0.10	0.10
1.00	1.00	1.00	Teacher (Includes Quest)	1.00	1.90	1.00
-	0.10	-	Specialist*	0.10	0.10	0.10
-	0.08	-	Special Ed Teacher**	-	-	-
<u>1.10</u>	<u>1.28</u>	<u>1.10</u>	Certificated Subtotal	<u>1.20</u>	<u>2.10</u>	<u>1.20</u>
0.88	0.88	0.88	Aide	0.88	0.88	-
0.05	-	-	Nurse***	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>2.31</u>	<u>2.26</u>	<u>2.26</u>	Non-Certificated Subtotal	<u>2.26</u>	<u>2.26</u>	<u>1.38</u>
<u>3.41</u>	<u>3.54</u>	<u>3.36</u>	Total	<u>3.46</u>	<u>4.36</u>	<u>2.58</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.

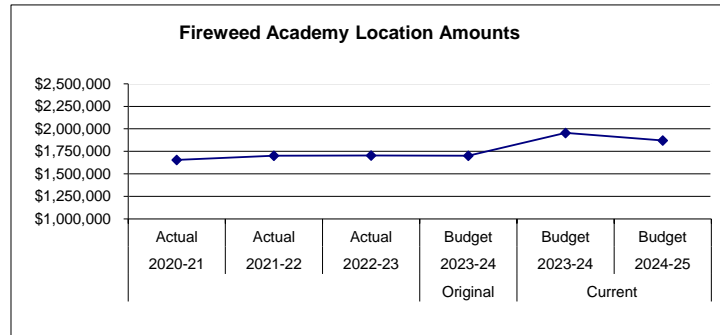


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 615,467	\$ 674,315	\$ 620,306	3100 Certificated Salaries	\$ 609,069	\$ 627,426	\$ 658,478	\$ 31,052	5
181,022	184,965	215,996	3200 Non-Certificated Salaries	206,975	211,979	220,985	9,006	4
459,062	456,944	474,714	3500 Employee Benefits	544,293	491,769	514,138	22,369	5
<u>1,255,551</u>	<u>1,316,224</u>	<u>1,311,016</u>	Subtotal - Personnel Services	<u>1,360,337</u>	<u>1,331,174</u>	<u>1,393,601</u>	<u>62,427</u>	<u>5</u>
4,416	9,343	17,073	4100 Professional and Technical Services	-	13,067	-	(13,067)	-
531	6,202	3,085	4200 Staff Travel	-	1,579	-	(1,579)	(100)
716	4,005	1,712	4250 Student Travel	-	-	-	-	-
5,681	6,034	5,679	4300 Utility Services	-	4,733	3,686	(1,047)	-
34,835	39,608	37,725	4350 Energy	-	28,100	38,480	10,380	-
236,952	231,748	240,581	4400 Other Purchased Services	184,605	264,069	211,371	(52,698)	(20)
60,842	31,730	24,117	4500 Supplies, Materials, and Media	154,304	231,074	199,441	(31,633)	(14)
267	737	3,214	4900 Other Expenses	3,772	23,140	3,980	(19,160)	100
-	-	-	4900 Other Expenses - Additional Allowable	-	-	-	-	-
<u>55,476</u>	<u>57,309</u>	<u>57,681</u>	4950 Indirect Costs	<u>-</u>	<u>54,016</u>	<u>20,140</u>	<u>(33,876)</u>	<u>(63)</u>
<u>399,716</u>	<u>386,716</u>	<u>390,867</u>	Subtotal - Other	<u>342,681</u>	<u>619,778</u>	<u>477,098</u>	<u>(142,680)</u>	<u>(23)</u>
-	-	3,001	5100 Equipment	-	4,623	-	(4,623)	-
<u>\$ 1,655,267</u>	<u>\$ 1,702,940</u>	<u>\$ 1,704,884</u>	Location Totals	<u>\$ 1,703,018</u>	<u>\$ 1,955,575</u>	<u>\$ 1,870,699</u>	<u>\$ (84,876)</u>	<u>(4)</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
86.00	99.00	107.00	Enrollment in ADM (K-6)	114.00	105.00	114.00

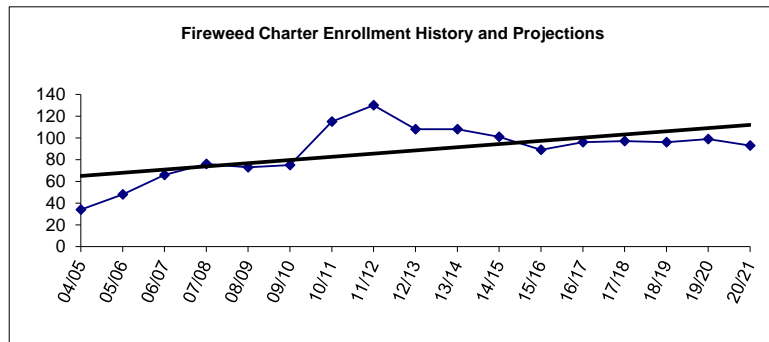
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
6.00	6.00	6.00	Teacher (Includes Quest)	6.00	6.00	7.00
0.31	0.33	0.38	Specialist*	0.37	0.37	-
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	-
<u>8.31</u>	<u>8.33</u>	<u>8.38</u>	Certificated Subtotal	<u>8.37</u>	<u>8.37</u>	<u>8.00</u>
0.88	1.76	1.76	Special Ed Aide	1.76	1.76	-
1.88	1.38	1.38	Aide	1.38	1.57	3.33
0.32	0.65	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	0.38
<u>4.43</u>	<u>5.14</u>	<u>5.14</u>	Non-Certificated Subtotal	<u>5.14</u>	<u>5.33</u>	<u>5.36</u>
<u>12.74</u>	<u>13.47</u>	<u>13.52</u>	Total	<u>13.51</u>	<u>13.70</u>	<u>13.36</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.

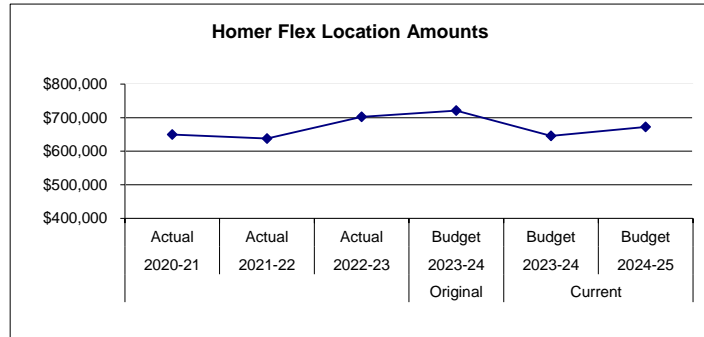


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 319,748	\$ 331,190	\$ 353,495	3100 Certificated Salaries	\$ 361,592	\$ 349,687	\$ 337,891	\$ (11,796)	(3)
66,368	66,093	94,543	3200 Non-Certificated Salaries	84,897	70,804	79,869	9,065	13
218,373	208,480	222,153	3500 Employee Benefits	246,713	197,591	227,788	30,197	15
<u>604,489</u>	<u>605,763</u>	<u>670,191</u>	Subtotal - Personnel Services	<u>693,202</u>	<u>618,082</u>	<u>645,548</u>	<u>27,466</u>	4
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
93	492	1,459	4200 Staff Travel	1,350	1,350	1,350	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
31,063	15,092	15,313	4300 Utility Services	8,939	8,939	9,175	236	3
8,229	8,762	7,958	4350 Energy	8,188	8,188	8,118	(70)	(1)
265	404	375	4400 Other Purchased Services	630	630	610	(20)	(3)
3,626	6,336	5,181	4500 Supplies, Materials, and Media	7,535	7,365	6,727	(638)	(9)
1,095	1,045	1,137	4900 Other Expenses	1,139	1,139	1,139	-	-
<u>44,371</u>	<u>32,131</u>	<u>31,423</u>	Subtotal - Other	<u>27,781</u>	<u>27,611</u>	<u>27,119</u>	<u>(492)</u>	(2)
678	-	535	5100 Equipment	-	-	-	-	-
<u>\$ 649,538</u>	<u>\$ 637,894</u>	<u>\$ 702,149</u>	Location Totals	<u>\$ 720,983</u>	<u>\$ 645,693</u>	<u>\$ 672,667</u>	<u>\$ 26,974</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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
29.00	28.00	37.00	Enrollment in ADM (9-12)	34.00	37.00	30.00

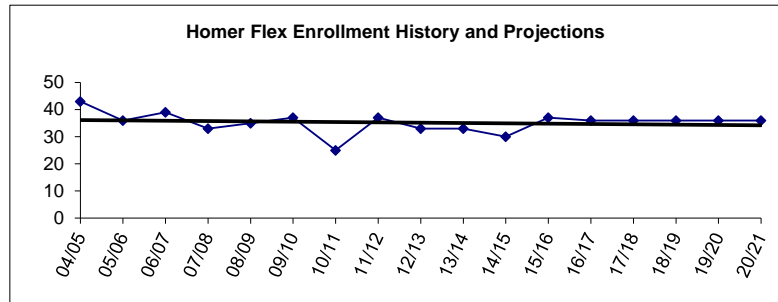
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
2.50	2.50	2.50	Teacher (Includes Quest)	2.50	2.50	2.50
0.20	0.20	0.25	Specialist*	0.25	0.25	0.25
0.50	0.50	0.50	Special Ed Teacher**	0.50	0.50	0.50
<u>4.20</u>	<u>4.20</u>	<u>4.25</u>	Certificated Subtotal	<u>4.25</u>	<u>4.25</u>	<u>4.25</u>
0.44	0.44	0.44	Special Ed Aide	0.44	0.44	0.44
-	-	0.06	Nurse***	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
<u>1.82</u>	<u>1.82</u>	<u>1.88</u>	Non-Certificated Subtotal	<u>1.88</u>	<u>1.82</u>	<u>1.82</u>
<u>6.02</u>	<u>6.02</u>	<u>6.13</u>	Total	<u>6.13</u>	<u>6.07</u>	<u>6.07</u>

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

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

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

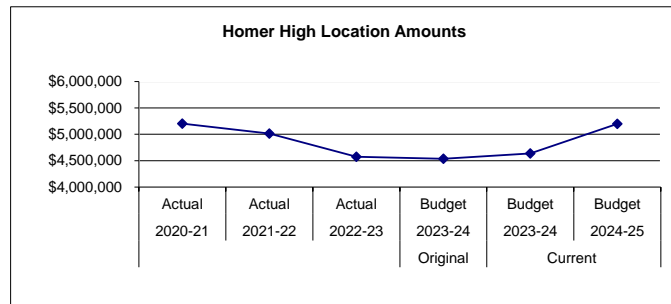


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 2,149,252	\$ 2,108,266	\$ 1,819,252	3100 Certificated Salaries	\$ 1,816,601	\$ 1,839,953	\$ 2,096,460	\$ 256,507	14
882,976	843,501	887,380	3200 Non-Certificated Salaries	721,445	836,497	939,885	103,388	12
1,551,705	1,383,264	1,292,580	3500 Employee Benefits	1,404,227	1,359,037	1,593,164	234,127	17
<u>4,583,933</u>	<u>4,335,031</u>	<u>3,999,212</u>	Subtotal - Personnel Services	<u>3,942,273</u>	<u>4,035,487</u>	<u>4,629,509</u>	<u>594,022</u>	15
-	-	385	4100 Professional and Technical Services	-	-	-	-	-
6,300	11,991	4,975	4200 Staff Travel	9,050	9,096	9,050	(46)	(1)
-	-	-	4250 Student Travel	-	-	-	-	-
45,029	49,629	57,787	4300 Utility Services	51,739	51,739	59,555	7,816	15
462,107	440,802	405,633	4350 Energy	435,214	435,214	413,746	(21,468)	(5)
12,690	12,826	8,470	4400 Other Purchased Services	6,207	13,607	6,189	(7,418)	(55)
60,724	144,389	85,320	4500 Supplies, Materials, and Media	84,074	75,209	70,672	(4,537)	(6)
8,742	8,482	7,392	4900 Other Expenses	8,042	15,342	8,042	(7,300)	(48)
<u>595,592</u>	<u>668,119</u>	<u>569,962</u>	Subtotal - Other	<u>594,326</u>	<u>600,207</u>	<u>567,254</u>	<u>(32,953)</u>	(5)
<u>23,580</u>	<u>12,074</u>	<u>3,756</u>	5100 Equipment	-	1,225	-	(1,225)	-
<u>\$ 5,203,105</u>	<u>\$ 5,015,224</u>	<u>\$ 4,572,930</u>	Location Totals	<u>\$ 4,536,599</u>	<u>\$ 4,636,919</u>	<u>\$ 5,196,763</u>	<u>\$ 559,844</u>	12



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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
345.00	359.00	360.00	Enrollment in ADM (9-12)	379.00	348.00	353.00

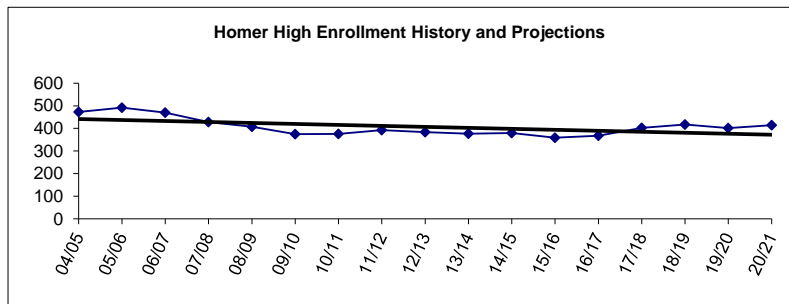
FTE's Included In Current Budget

1.50	1.50	1.50	Administrator	1.50	1.50	1.50
17.20	16.20	16.70	Teacher (Includes Quest)	11.70	13.20	15.70
1.90	1.50	2.27	Specialist*	2.28	2.25	4.00
5.00	5.00	5.00	Special Ed Teacher**	5.00	4.00	4.00
<u>25.60</u>	<u>24.20</u>	<u>25.47</u>	Certificated Subtotal	<u>20.48</u>	<u>20.95</u>	<u>25.20</u>
5.28	5.28	5.28	Special Ed Aide	5.28	5.28	5.28
1.44	0.44	0.44	Aide	0.44	0.44	1.44
0.88	0.88	0.53	Nurse***	0.53	0.53	0.53
5.50	5.50	5.50	Support	3.00	5.50	5.50
4.50	4.50	4.50	Custodian	4.50	4.50	4.50
<u>17.60</u>	<u>16.60</u>	<u>16.25</u>	Non-Certificated Subtotal	<u>13.75</u>	<u>16.25</u>	<u>17.25</u>
<u>43.20</u>	<u>40.80</u>	<u>41.72</u>	Total	<u>34.23</u>	<u>37.20</u>	<u>42.45</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.

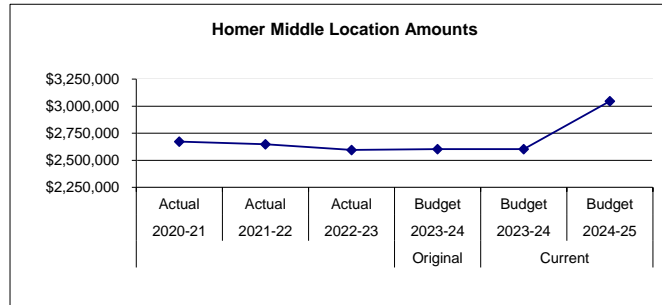


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 1,178,827	\$ 1,197,923	\$ 1,154,123	3100 Certificated Salaries	\$ 1,126,695	\$ 1,207,800	\$ 1,414,209	\$ 206,409	17
411,101	390,886	406,458	3200 Non-Certificated Salaries	403,590	377,396	459,243	81,847	22
910,012	849,414	841,669	3500 Employee Benefits	895,633	843,410	1,004,648	161,238	19
<u>2,499,940</u>	<u>2,438,223</u>	<u>2,402,250</u>	Subtotal - Personnel Services	<u>2,425,918</u>	<u>2,428,606</u>	<u>2,878,100</u>	<u>449,494</u>	19
-	-	275	4100 Professional and Technical Services	-	-	-	-	-
92	822	2,096	4200 Staff Travel	1,350	1,350	1,350	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
7,388	8,140	11,216	4300 Utility Services	7,367	7,367	7,779	412	6
134,581	140,191	121,603	4350 Energy	131,467	131,467	124,035	(7,432)	(6)
811	1,910	4,101	4400 Other Purchased Services	2,379	2,916	2,732	(184)	(6)
28,984	58,155	49,924	4500 Supplies, Materials, and Media	33,767	31,038	31,377	339	1
714	714	714	4900 Other Expenses	714	714	714	-	-
<u>172,570</u>	<u>209,932</u>	<u>189,929</u>	Subtotal - Other	<u>177,044</u>	<u>174,852</u>	<u>167,987</u>	<u>(6,865)</u>	(4)
850	-	3,385	5100 Equipment	-	-	-	-	-
<u>\$ 2,673,360</u>	<u>\$ 2,648,155</u>	<u>\$ 2,595,564</u>	Location Totals	<u>\$ 2,602,962</u>	<u>\$ 2,603,458</u>	<u>\$ 3,046,087</u>	<u>\$ 442,629</u>	17



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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
138.00	180.00	172.00	Enrollment in ADM (7-8)	180.00	180.00	200.00

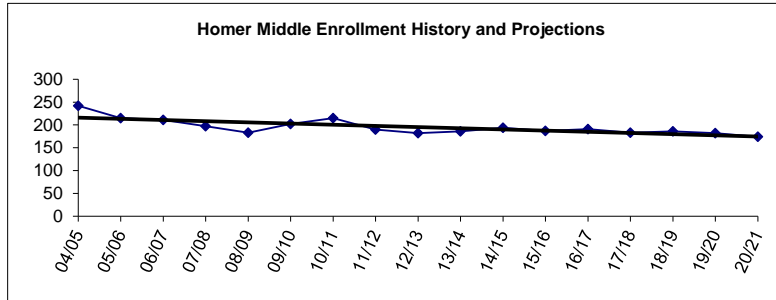
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.30	10.30	9.80	Teacher (Includes Quest)	8.30	9.25	11.30
0.85	0.80	0.80	Specialist*	0.80	1.13	2.00
2.95	2.85	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>15.10</u>	<u>14.95</u>	<u>14.60</u>	Certificated Subtotal	<u>13.10</u>	<u>14.38</u>	<u>17.30</u>
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	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.50
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>9.16</u>	<u>9.16</u>	<u>9.16</u>	Non-Certificated Subtotal	<u>9.16</u>	<u>9.16</u>	<u>9.22</u>
<u>24.26</u>	<u>24.11</u>	<u>23.76</u>	Total	<u>22.26</u>	<u>23.54</u>	<u>26.52</u>

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

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

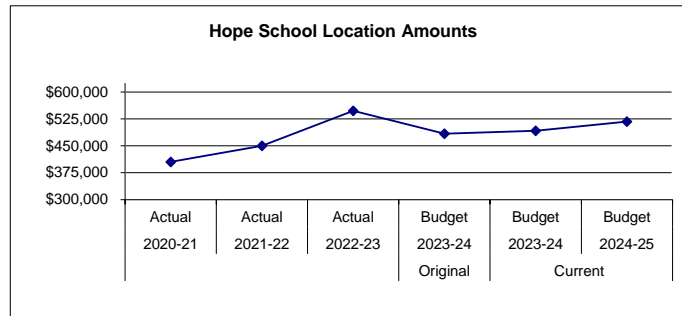


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 137,030	\$ 196,462	\$ 143,747	3100 Certificated Salaries	\$ 152,985	\$ 165,154	\$ 175,328	\$ 10,174	6
85,150	72,186	77,954	3200 Non-Certificated Salaries	82,923	86,980	95,808	8,828	10
120,146	99,566	133,156	3500 Employee Benefits	171,538	158,753	171,201	12,448	8
<u>342,326</u>	<u>368,214</u>	<u>354,857</u>	Subtotal - Personnel Services	<u>407,446</u>	<u>410,887</u>	<u>442,337</u>	<u>31,450</u>	<u>8</u>
-	-	137	4100 Professional and Technical Services	-	-	-	-	-
1,844	1,678	1,288	4200 Staff Travel	2,970	2,970	2,970	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
2,742	4,731	113,186	4300 Utility Services	14,475	14,477	14,475	(2)	(0)
52,687	57,072	51,023	4350 Energy	52,725	52,725	52,043	(682)	(1)
658	165	354	4400 Other Purchased Services	480	480	451	(29)	(6)
4,919	16,287	25,241	4500 Supplies, Materials, and Media	4,832	9,322	4,370	(4,952)	(53)
227	247	552	4900 Other Expenses	900	900	900	-	-
<u>63,077</u>	<u>80,180</u>	<u>191,781</u>	Subtotal - Other	<u>76,382</u>	<u>80,874</u>	<u>75,209</u>	<u>(5,665)</u>	<u>(7)</u>
-	1,900	1,055	5100 Equipment	-	-	-	-	-
<u>\$ 405,403</u>	<u>\$ 450,294</u>	<u>\$ 547,693</u>	Location Totals	<u>\$ 483,828</u>	<u>\$ 491,761</u>	<u>\$ 517,546</u>	<u>\$ 25,785</u>	<u>5</u>



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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
27.00	19.00	19.00	Enrollment in ADM (K-12)	22.00	18.00	18.00

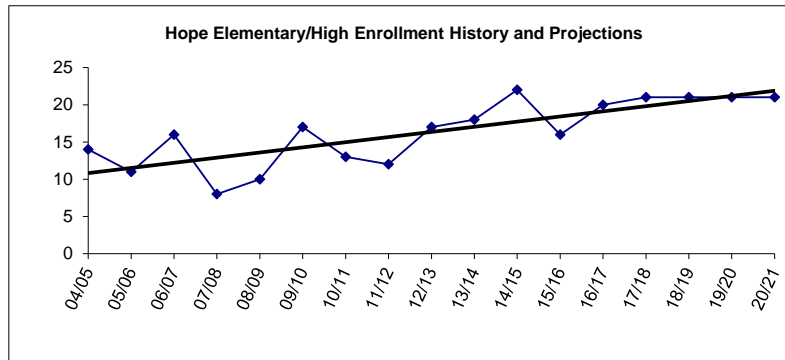
FTE's Included In Current Budget

0.10	0.20	0.10	Administrator	0.10	0.10	0.10
2.00	2.00	2.05	Teacher (Includes Quest)	2.05	2.12	2.00
-	0.14	-	Specialist*	0.10	0.10	0.10
0.30	0.25	-	Special Ed Teacher**	-	-	-
<u>2.40</u>	<u>2.59</u>	<u>2.15</u>	Certificated Subtotal	<u>2.25</u>	<u>2.32</u>	<u>2.20</u>
0.92	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
0.04	-	-	Nurse***	-	-	-
-	-	-	Aide	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>2.34</u>	<u>2.26</u>	<u>2.26</u>	Non-Certificated Subtotal	<u>2.26</u>	<u>2.26</u>	<u>2.26</u>
<u><u>4.74</u></u>	<u><u>4.85</u></u>	<u><u>4.41</u></u>	Total	<u><u>4.51</u></u>	<u><u>4.58</u></u>	<u><u>4.46</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.



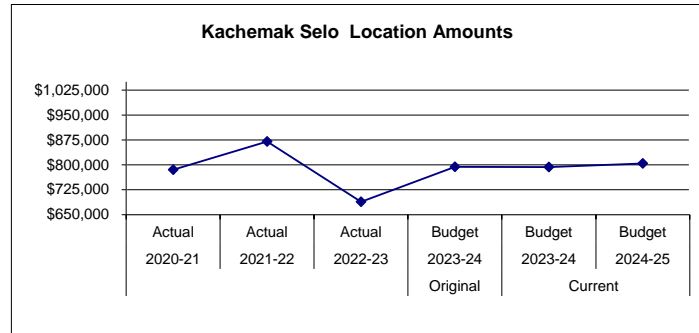
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/15/24

Location: 56 Kachemak Selo Elementary / High

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 221,612	\$ 273,687	\$ 137,767	3100 Certificated Salaries	\$ 219,363	\$ 202,249	\$ 220,666	\$ 18,417	9
176,203	182,325	187,224	3200 Non-Certificated Salaries	184,360	194,409	202,628	8,219	4
294,796	311,007	253,693	3500 Employee Benefits	286,517	287,946	277,699	(10,247)	(4)
<u>692,611</u>	<u>767,019</u>	<u>578,684</u>	Subtotal - Personnel Services	<u>690,240</u>	<u>684,604</u>	<u>700,993</u>	<u>16,389</u>	<u>2</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
12,171	15,097	12,498	4200 Staff Travel	22,535	22,535	22,535	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
# 8,165	8,102	7,876	4300 Utility Services	5,512	5,512	5,594	82	1
17,598	19,716	17,319	4350 Energy	18,403	18,403	17,665	(738)	(4)
49,955	49,954	50,752	4400 Other Purchased Services	50,743	50,743	50,765	22	0
4,105	10,026	20,797	4500 Supplies, Materials, and Media	5,535	10,297	5,419	(4,878)	(47)
383	333	886	4900 Other Expenses	975	975	975	-	-
<u>92,377</u>	<u>103,228</u>	<u>110,128</u>	Subtotal - Other	<u>103,703</u>	<u>108,465</u>	<u>102,953</u>	<u>(5,512)</u>	<u>(5)</u>
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 784,988</u>	<u>\$ 870,247</u>	<u>\$ 688,812</u>	Location Totals	<u>\$ 793,943</u>	<u>\$ 793,069</u>	<u>\$ 803,946</u>	<u>\$ 10,877</u>	<u>1</u>



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
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/15/24

Location: 56 Kachemak Selo Elementary / High

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
32.00	31.00	30.00	Enrollment in ADM (K-12)	30.00	28.00	30.00

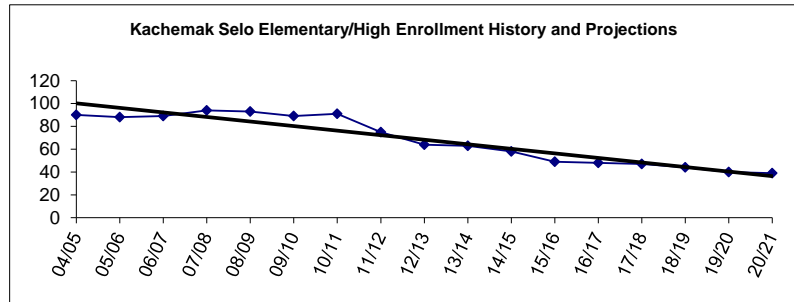
FTE's Included In Current Budget

0.30	0.30	0.20	Administrator	0.20	0.20	0.20
2.50	3.20	2.20	Teacher (Includes Quest)	2.20	2.20	2.20
0.10	0.15	0.17	Specialist*	0.17	0.18	0.10
0.40	0.40	0.40	Special Ed Teacher**	0.40	0.40	0.40
<u>3.30</u>	<u>4.05</u>	<u>2.97</u>	Certificated Subtotal	<u>2.97</u>	<u>2.98</u>	<u>2.90</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
1.50	1.75	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	0.96	0.75	Custodian	0.75	0.75	0.75
<u>4.01</u>	<u>4.47</u>	<u>4.26</u>	Non-Certificated Subtotal	<u>4.26</u>	<u>4.26</u>	<u>4.26</u>
<u>7.31</u>	<u>8.52</u>	<u>7.23</u>	Total	<u>7.23</u>	<u>7.24</u>	<u>7.16</u>

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

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

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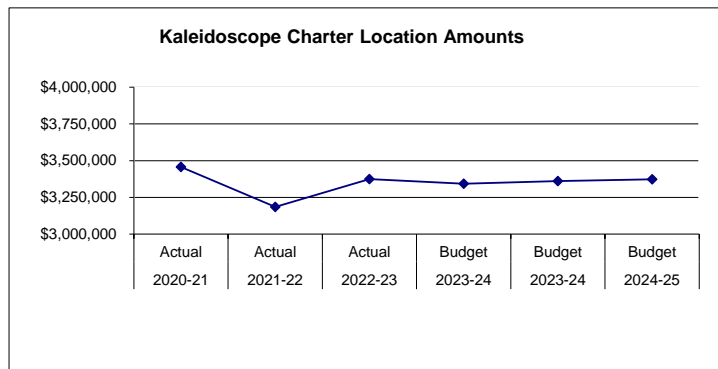


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures
Location: 63 Kaleidoscope Charter School

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 1,326,770	\$ 1,289,828	\$ 1,283,868	3100 Certificated Salaries	\$ 1,359,289	\$ 1,174,949	\$ 1,294,161	\$ 119,212	10
367,509	337,274	407,190	3200 Non-Certificated Salaries	414,849	295,511	342,423	46,912	16
895,754	724,072	749,536	3500 Employee Benefits	977,296	671,141	964,476	293,335	44
<u>2,590,033</u>	<u>2,351,174</u>	<u>2,440,594</u>	Subtotal - Personnel Services	<u>2,751,434</u>	<u>2,141,601</u>	<u>2,601,060</u>	<u>459,459</u>	21
-	2,000	31,084	4100 Professional and Technical Services	-	-	-	-	-
-	614	-	4200 Staff Travel	-	-	-	-	-
1,057	2,870	4,365	4250 Student Travel	-	-	-	-	-
6,439	7,043	6,259	4300 Utility Services	1,900	6,250	6,156	(94)	(2)
91,116	89,055	85,184	4350 Energy	-	86,000	86,888	888	1
607,930	585,553	609,746	4400 Other Purchased Services	636,127	613,896	661,203	47,307	8
52,943	51,304	92,757	4500 Supplies, Materials, and Media	(54,553)	114,306	(23,928)	(138,234)	(121)
100	100	100	4900 Other Expenses	7,403	303,636	7,143	(296,493)	(98)
-	-	-	4900 Other Expenses - Additional Allowable	-	-	-	-	100
106,015	95,302	103,914	4950 Indirect Costs	-	95,177	34,156	(61,021)	(64)
<u>865,600</u>	<u>833,841</u>	<u>933,409</u>	Subtotal - Other	<u>590,877</u>	<u>1,219,265</u>	<u>771,618</u>	<u>(447,647)</u>	(37)
1,047	-	65	5100 Equipment	-	-	-	-	-
<u>\$ 3,456,680</u>	<u>\$ 3,185,015</u>	<u>\$ 3,374,068</u>	Location Totals	<u>\$ 3,342,311</u>	<u>\$ 3,360,866</u>	<u>\$ 3,372,678</u>	<u>\$ 11,812</u>	0



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
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/15/24

Location: 63 Kaleidoscope Charter School

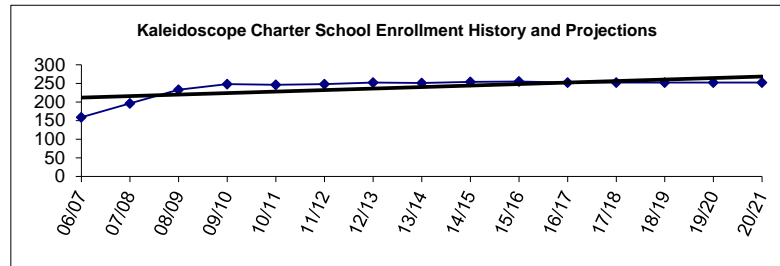
2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
220.00	227.00	233.00	Enrollment in ADM (K-5)	240.00	199.00	221.00
FTE's Included In Current Budget						
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
15.00	14.00	16.00	Teacher (Includes Quest)	17.00	14.00	15.00
0.70	0.70	1.20	Specialist*	0.20	0.60	-
1.00	1.00	-	Special Ed Teacher**	-	1.00	-
<u>17.70</u>	<u>16.70</u>	<u>18.20</u>	Certificated Subtotal	<u>18.20</u>	<u>16.60</u>	<u>16.00</u>
0.88	1.23	1.76	Special Ed Aide	1.76	0.88	-
3.63	3.76	4.64	Aide	4.64	4.15	5.03
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.94	1.88	1.88	Support	1.88	1.88	1.88
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>9.33</u>	<u>9.75</u>	<u>11.16</u>	Non-Certificated Subtotal	<u>11.16</u>	<u>9.79</u>	<u>9.79</u>
<u>27.03</u>	<u>26.45</u>	<u>29.36</u>	Total	<u>29.36</u>	<u>26.39</u>	<u>25.79</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.

Charter school staffing is not determined by district staffing formulae

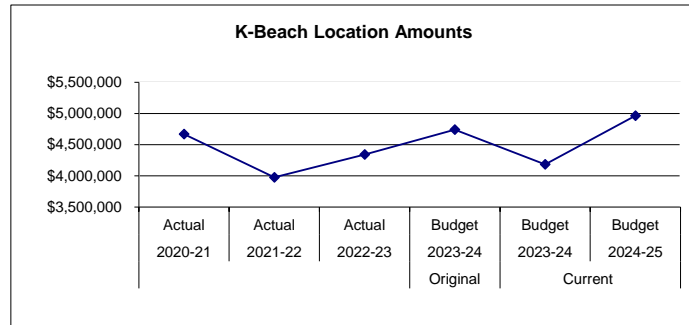


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 2,457,550	\$ 1,977,072	\$ 2,169,446	3100 Certificated Salaries	\$ 2,295,929	\$ 2,128,981	\$ 2,452,744	\$ 323,763	15
514,869	504,442	582,849	3200 Non-Certificated Salaries	579,181	524,658	621,404	96,746	18
1,457,875	1,172,857	1,355,440	3500 Employee Benefits	1,647,733	1,287,774	1,689,960	402,186	31
<u>4,430,294</u>	<u>3,654,371</u>	<u>4,107,735</u>	Subtotal - Personnel Services	<u>4,522,843</u>	<u>3,941,413</u>	<u>4,764,108</u>	<u>822,695</u>	21
-	88,058	-	4100 Professional and Technical Services	-	-	-	-	-
(9)	1,025	167	4200 Staff Travel	1,350	1,350	1,350	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
13,526	13,250	13,455	4300 Utility Services	14,983	14,983	15,570	587	4
158,035	145,110	131,327	4350 Energy	146,088	146,088	133,954	(12,134)	(8)
2,910	2,992	4,888	4400 Other Purchased Services	4,614	4,614	4,725	111	2
61,824	70,644	71,126	4500 Supplies, Materials, and Media	49,185	67,842	43,964	(23,878)	(35)
1,400	1,436	1,436	4900 Other Expenses	830	830	700	(130)	100
<u>237,686</u>	<u>322,515</u>	<u>222,399</u>	Subtotal - Other	<u>217,050</u>	<u>235,707</u>	<u>200,263</u>	<u>(35,444)</u>	(15)
1,582	-	10,300	5100 Equipment	-	6,000	-	(6,000)	-
<u>\$ 4,669,562</u>	<u>\$ 3,976,886</u>	<u>\$ 4,340,434</u>	Location Totals	<u>\$ 4,739,893</u>	<u>\$ 4,183,120</u>	<u>\$ 4,964,371</u>	<u>\$ 781,251</u>	19



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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
281.00	374.00	407.00	Enrollment in ADM (K-6)	418.00	415.00	401.00

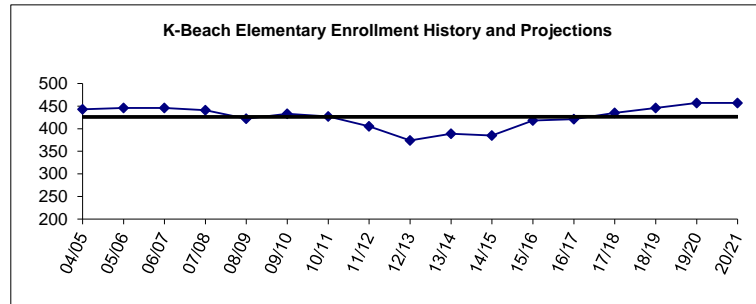
FTE's Included In Current Budget

2.00	1.00	2.00	Administrator	1.50	2.00	1.50
22.50	15.00	21.20	Teacher (Includes Quest)	19.00	17.50	21.00
2.06	2.06	1.85	Specialist*	2.05	2.30	2.80
4.00	4.00	5.00	Special Ed Teacher**	5.00	6.00	6.00
<u>30.56</u>	<u>22.06</u>	<u>30.05</u>	Certificated Subtotal	<u>27.55</u>	<u>27.80</u>	<u>31.30</u>
6.05	6.16	7.52	Special Ed Aide	7.52	7.92	7.92
0.44	0.44	0.44	Aide	0.44	0.44	0.44
1.00	0.88	0.88	Nurse***	0.88	1.00	1.00
1.50	1.00	1.50	Support	2.00	2.00	2.00
3.00	2.50	3.00	Custodian	3.00	3.00	3.00
<u>11.99</u>	<u>10.98</u>	<u>13.34</u>	Non-Certificated Subtotal	<u>13.84</u>	<u>14.36</u>	<u>14.36</u>
<u>42.55</u>	<u>33.04</u>	<u>43.39</u>	Total	<u>41.39</u>	<u>42.16</u>	<u>45.66</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.



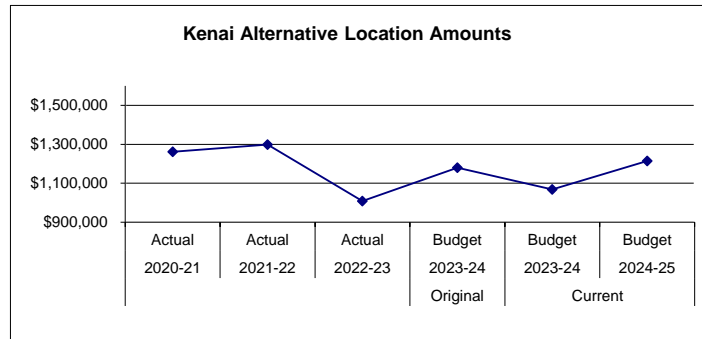
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/15/24

Location: 67 Kenai Alternative High School

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 631,487	\$ 602,255	\$ 480,734	3100 Certificated Salaries	\$ 563,814	\$ 526,292	\$ 627,113	\$ 100,821	19
140,097	189,008	108,586	3200 Non-Certificated Salaries	119,951	103,273	110,536	7,263	7
358,999	363,148	278,922	3500 Employee Benefits	365,914	298,148	353,755	55,607	19
<u>1,130,583</u>	<u>1,154,411</u>	<u>868,242</u>	Subtotal - Personnel Services	<u>1,049,679</u>	<u>927,713</u>	<u>1,091,404</u>	<u>163,691</u>	<u>18</u>
40,000	40,000	50,315	4100 Professional and Technical Services	40,000	50,000	40,000	-	-
-	297	436	4200 Staff Travel	675	675	675	-	-
-	287	-	4250 Student Travel	-	-	-	-	-
16,045	23,211	15,788	4300 Utility Services	11,661	11,661	11,797	136	1
66,941	61,960	58,552	4350 Energy	65,138	65,138	59,723	(5,415)	(8)
267	179	739	4400 Other Purchased Services	929	929	808	(121)	(13)
5,675	6,798	10,662	4500 Supplies, Materials, and Media	10,351	10,624	9,095	(1,529)	(14)
739	997	1,164	4900 Other Expenses	1,164	1,164	1,164	-	-
<u>129,667</u>	<u>133,729</u>	<u>137,656</u>	Subtotal - Other	<u>129,918</u>	<u>140,191</u>	<u>123,262</u>	<u>(6,929)</u>	<u>(5)</u>
<u>1,803</u>	<u>10,533</u>	<u>2,753</u>	5100 Equipment	-	199	-	(199)	-
<u>\$ 1,262,053</u>	<u>\$ 1,298,673</u>	<u>\$ 1,008,651</u>	Location Totals	<u>\$ 1,179,597</u>	<u>\$ 1,068,103</u>	<u>\$ 1,214,666</u>	<u>\$ 156,563</u>	<u>15</u>



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
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/15/24

Location: 67 Kenai Alternative High School

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
40.00	48.00	51.00	Enrollment in ADM (9-12)	65.00	50.00	50.00

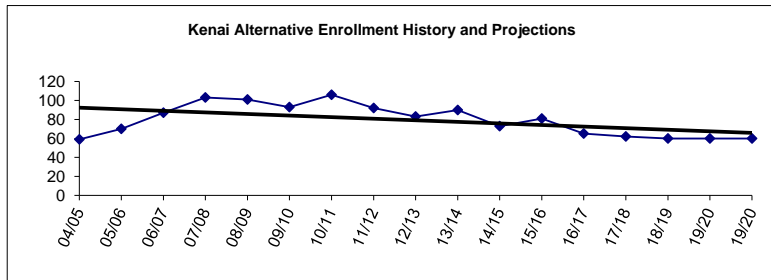
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	0.50	1.00
4.00	4.00	4.50	Teacher (Includes Quest)	4.50	4.50	4.50
0.40	0.30	0.25	Specialist*	0.25	0.75	0.25
1.50	1.65	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>6.90</u>	<u>6.95</u>	<u>6.75</u>	Certificated Subtotal	<u>6.75</u>	<u>6.75</u>	<u>6.75</u>
1.76	2.64	0.88	Special Ed Aide	0.88	0.88	0.88
-	-	-	Nurse***	-	-	-
1.00	1.00	1.00	Support	0.88	0.88	0.88
0.88	0.88	0.88	Custodian	0.50	0.50	0.50
<u>3.64</u>	<u>4.52</u>	<u>2.76</u>	Non-Certificated Subtotal	<u>2.26</u>	<u>2.26</u>	<u>2.26</u>
<u>10.54</u>	<u>11.47</u>	<u>9.51</u>	Total	<u>9.01</u>	<u>9.01</u>	<u>9.01</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.

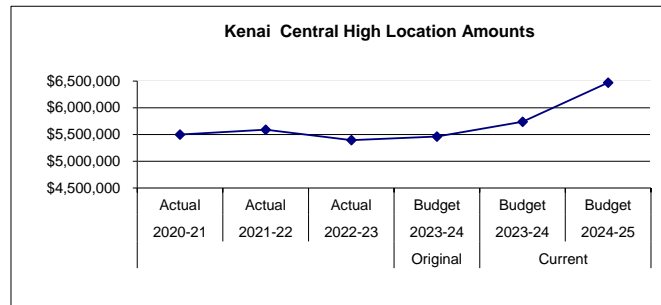


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 2,429,974	\$ 2,386,870	\$ 2,363,390	3100 Certificated Salaries	\$ 2,300,060	\$ 2,522,148	\$ 2,883,646	\$ 361,498	14
780,966	829,899	887,160	3200 Non-Certificated Salaries	730,836	836,869	906,026	69,157	8
1,666,262	1,529,203	1,523,712	3500 Employee Benefits	1,755,634	1,602,665	2,030,535	427,870	27
<u>4,877,202</u>	<u>4,745,972</u>	<u>4,774,262</u>	Subtotal - Personnel Services	<u>4,786,530</u>	<u>4,961,682</u>	<u>5,820,207</u>	<u>858,525</u>	17
-	-	2,400	4100 Professional and Technical Services	-	97,125	-	-	-
2,985	13,706	8,196	4200 Staff Travel	6,850	6,850	6,850	-	-
30	97	-	4250 Student Travel	-	-	-	-	-
34,759	44,406	44,931	4300 Utility Services	53,372	53,372	58,463	5,091	10
492,501	493,394	456,574	4350 Energy	488,895	488,895	465,705	(23,190)	(5)
16,112	14,014	17,036	4400 Other Purchased Services	8,104	16,308	13,779	(2,529)	(16)
52,158	242,693	74,480	4500 Supplies, Materials, and Media	109,406	92,600	98,290	5,690	6
9,674	9,044	8,230	4900 Other Expenses	8,228	15,528	8,228	(7,300)	(47)
<u>608,219</u>	<u>817,354</u>	<u>611,847</u>	Subtotal - Other	<u>674,855</u>	<u>770,678</u>	<u>651,315</u>	<u>(22,238)</u>	(3)
<u>15,438</u>	<u>28,646</u>	<u>8,950</u>	5100 Equipment	-	8,450	-	(8,450)	-
<u>\$ 5,500,859</u>	<u>\$ 5,591,972</u>	<u>\$ 5,395,059</u>	Location Totals	<u>\$ 5,461,385</u>	<u>\$ 5,740,810</u>	<u>\$ 6,471,522</u>	<u>\$ 827,837</u>	14



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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
360.00	438.00	457.00	Enrollment in ADM (9-12)	487.00	477.00	516.00

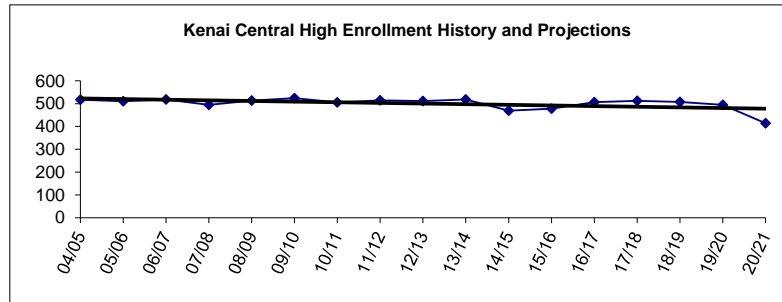
FTE's Included In Current Budget

2.00	2.00	2.00	Administrator	2.00	2.00	2.00
19.50	17.82	21.00	Teacher (Includes Quest)	16.00	18.00	22.00
2.90	3.32	3.26	Specialist*	3.26	3.30	2.50
6.00	6.00	6.00	Special Ed Teacher**	6.00	7.00	8.00
<u>30.40</u>	<u>29.14</u>	<u>32.26</u>	Certificated Subtotal	<u>27.26</u>	<u>30.30</u>	<u>34.50</u>
6.16	6.16	6.16	Special Ed Aide	6.16	6.16	6.16
1.44	0.44	0.44	Aide	0.44	0.44	1.44
1.00	0.60	0.60	Nurse***	0.60	-	-
5.00	5.00	5.00	Support	4.00	5.00	5.00
5.50	5.50	5.50	Custodian	5.50	5.50	5.50
<u>19.10</u>	<u>17.70</u>	<u>17.70</u>	Non-Certificated Subtotal	<u>16.70</u>	<u>17.10</u>	<u>18.10</u>
<u>49.50</u>	<u>46.84</u>	<u>49.96</u>	Total	<u>43.96</u>	<u>47.40</u>	<u>52.60</u>

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

** "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.

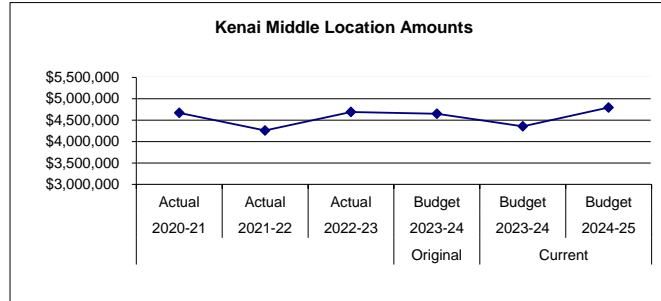


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 2,482,653	\$ 2,245,732	\$ 2,510,458	3100 Certificated Salaries	\$ 2,255,051	\$ 2,228,378	\$ 2,337,693	\$ 109,315	5
502,447	468,488	533,856	3200 Non-Certificated Salaries	548,844	580,829	629,207	48,378	8
1,430,185	1,203,232	1,302,440	3500 Employee Benefits	1,579,738	1,279,698	1,576,570	296,872	23
<u>4,415,285</u>	<u>3,917,452</u>	<u>4,346,754</u>	Subtotal - Personnel Services	<u>4,383,633</u>	<u>4,088,905</u>	<u>4,543,470</u>	<u>454,565</u>	11
-	-	275	4100 Professional and Technical Services	-	-	-	-	-
407	1,267	1,225	4200 Staff Travel	675	675	675	-	-
947	291	102	4250 Student Travel	-	-	-	-	-
12,469	15,139	14,402	4300 Utility Services	13,309	13,309	13,936	627	5
186,978	191,786	176,329	4350 Energy	188,669	188,669	179,856	(8,813)	(5)
3,691	8,816	11,620	4400 Other Purchased Services	4,707	5,002	4,986	(16)	(0)
48,392	124,197	130,115	4500 Supplies, Materials, and Media	60,795	58,178	53,847	(4,331)	(7)
2,191	1,187	989	4900 Other Expenses	714	714	714	-	-
<u>255,075</u>	<u>342,683</u>	<u>335,057</u>	Subtotal - Other	<u>268,869</u>	<u>266,547</u>	<u>254,014</u>	<u>(12,533)</u>	(5)
-	-	7,610	5100 Equipment	-	-	-	-	-
<u>\$ 4,670,360</u>	<u>\$ 4,260,135</u>	<u>\$ 4,689,421</u>	Location Totals	<u>\$ 4,652,502</u>	<u>\$ 4,355,452</u>	<u>\$ 4,797,484</u>	<u>\$ 442,032</u>	10



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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
342.00	408.00	411.00	Enrollment in ADM (6-8)	403.00	418.00	402.00

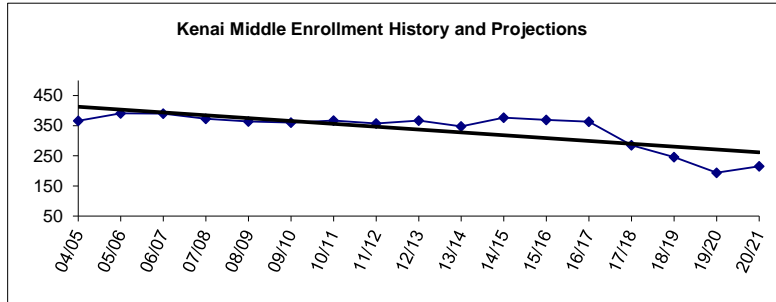
FTE's Included In Current Budget

2.00	1.00	2.00	Administrator	2.00	2.00	2.00
21.00	18.50	21.00	Teacher (Includes Quest)	17.00	19.50	21.00
2.20	2.38	2.37	Specialist*	2.37	1.88	2.50
6.00	6.00	6.00	Special Ed Teacher**	6.00	5.00	5.00
<u>31.20</u>	<u>27.88</u>	<u>31.37</u>	Certificated Subtotal	<u>27.37</u>	<u>28.38</u>	<u>30.50</u>
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	1.38	0.94
0.88	0.88	0.88	Nurse***	0.88	1.00	1.00
2.50	2.00	2.50	Support	3.00	3.00	3.00
3.00	3.00	3.00	Custodian	3.00	3.00	3.00
<u>11.66</u>	<u>11.16</u>	<u>11.66</u>	Non-Certificated Subtotal	<u>12.16</u>	<u>12.78</u>	<u>12.34</u>
<u>42.86</u>	<u>39.04</u>	<u>43.03</u>	Total	<u>39.53</u>	<u>41.16</u>	<u>42.84</u>

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

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

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

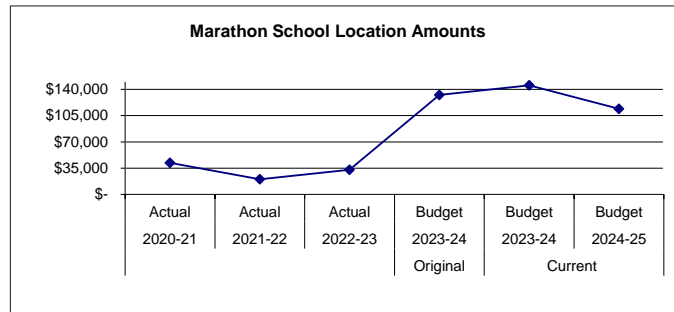


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 27,996	\$ 9,527	\$ 12,703	3100 Certificated Salaries	\$ 86,986	\$ 97,946	\$ 66,659	\$ (31,287)	(32)
-	-	-	3200 Non-Certificated Salaries	-	-	-	-	-
9,808	6,263	3,579	3500 Employee Benefits	40,341	42,024	41,981	(43)	(0)
<u>37,804</u>	<u>15,790</u>	<u>16,282</u>	Subtotal - Personnel Services	<u>127,327</u>	<u>139,970</u>	<u>108,640</u>	<u>(31,330)</u>	<u>(22)</u>
-	-	-	4200 Staff Travel	-	-	-	-	-
4,288	4,239	4,070	4300 Utility Services	3,750	3,750	3,750	-	-
19	74	61	4400 Other Purchased Services	104	124	112	(12)	(10)
-	25	12,329	4500 Supplies, Materials, and Media	1,349	1,512	1,471	(41)	(3)
<u>4,307</u>	<u>4,338</u>	<u>16,460</u>	Subtotal - Other	<u>5,203</u>	<u>5,386</u>	<u>5,333</u>	<u>(53)</u>	<u>(1)</u>
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 42,111</u>	<u>\$ 20,128</u>	<u>\$ 32,742</u>	Location Totals	<u>\$ 132,530</u>	<u>\$ 145,356</u>	<u>\$ 113,973</u>	<u>\$ (31,383)</u>	<u>(22)</u>



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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
4.00	7.00	9.00	Enrollment in ADM (7-12)	10.00	7.00	10.00

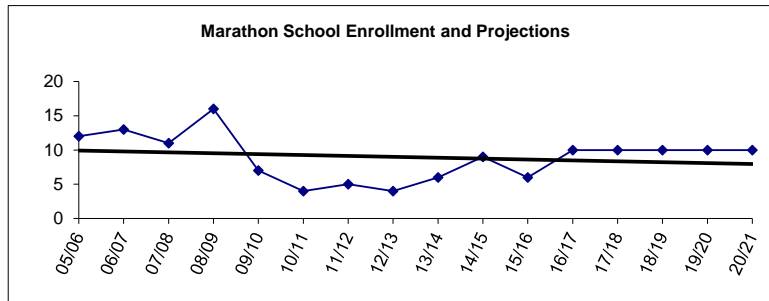
FTE's Included In Current Budget

-	-	-	Administrator	-	-	-
1.00	1.00	1.00	Teacher (Includes Quest)	1.00	1.00	1.00
-	-	-	Special Ed Teacher**	-	0.07	-
1.00	1.00	1.00	Certificated Subtotal	1.00	1.07	1.00
-	-	-	Nurse***	-	-	-
-	-	-	Non-Certificated Subtotal	-	-	-
1.00	1.00	1.00	Totals	1.00	1.07	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.

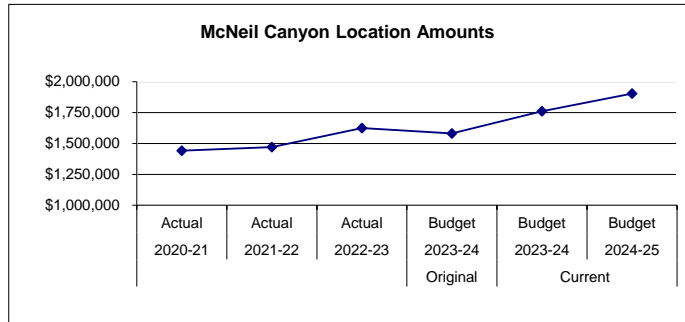


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 736,954	\$ 752,985	\$ 849,304	3100 Certificated Salaries	\$ 792,237	\$ 935,462	\$ 1,014,585	\$ 79,123	8
125,387	125,731	147,655	3200 Non-Certificated Salaries	140,822	162,031	174,236	12,205	8
471,131	440,311	473,072	3500 Employee Benefits	521,891	527,964	575,739	47,775	9
<u>1,333,472</u>	<u>1,319,027</u>	<u>1,470,031</u>	Subtotal - Personnel Services	<u>1,454,950</u>	<u>1,625,457</u>	<u>1,764,560</u>	<u>139,103</u>	9
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
-	360	443	4200 Staff Travel	1,350	625	1,350	725	116
-	-	-	4250 Student Travel	-	-	-	-	-
13,594	15,562	16,008	4300 Utility Services	13,190	13,190	14,946	1,756	13
72,561	110,380	101,127	4350 Energy	91,785	91,785	103,149	11,364	12
1,399	1,609	2,976	4400 Other Purchased Services	1,732	1,732	1,857	125	7
20,134	21,831	32,240	4500 Supplies, Materials, and Media	17,444	27,356	17,406	(9,950)	(36)
618	718	718	4900 Other Expenses	700	700	700	-	-
<u>108,306</u>	<u>150,460</u>	<u>153,512</u>	Subtotal - Others	<u>126,201</u>	<u>135,388</u>	<u>139,408</u>	<u>4,020</u>	3
-	1,899	560	5100 Equipment	-	-	-	-	-
<u>\$ 1,441,778</u>	<u>\$ 1,471,386</u>	<u>\$ 1,624,103</u>	Location Totals	<u>\$ 1,581,151</u>	<u>\$ 1,760,845</u>	<u>\$ 1,903,968</u>	<u>\$ 143,123</u>	8



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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
96.00	122.00	134.00	Enrollment in ADM (K-6)	142.00	146.00	144.00

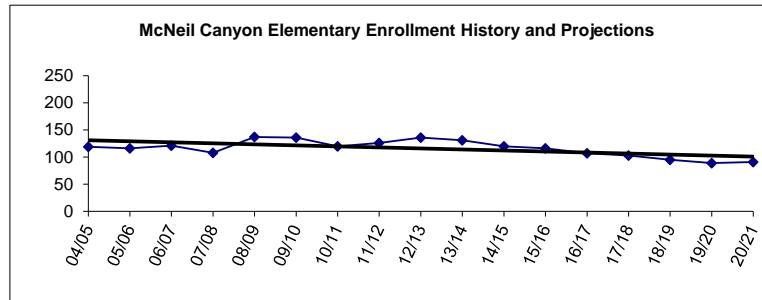
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
7.50	7.47	8.93	Teacher (Includes Quest)	7.43	8.50	10.00
-	0.45	0.40	Specialist*	0.80	0.55	0.20
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>9.00</u>	<u>9.42</u>	<u>10.83</u>	Certificated Subtotal	<u>9.73</u>	<u>10.55</u>	<u>11.70</u>
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	1.50	Custodian	1.50	1.50	1.50
<u>3.01</u>	<u>3.01</u>	<u>3.51</u>	Non-Certificated Subtotal	<u>3.51</u>	<u>3.51</u>	<u>3.51</u>
<u>12.01</u>	<u>12.43</u>	<u>14.34</u>	Total	<u>13.24</u>	<u>14.06</u>	<u>15.21</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.

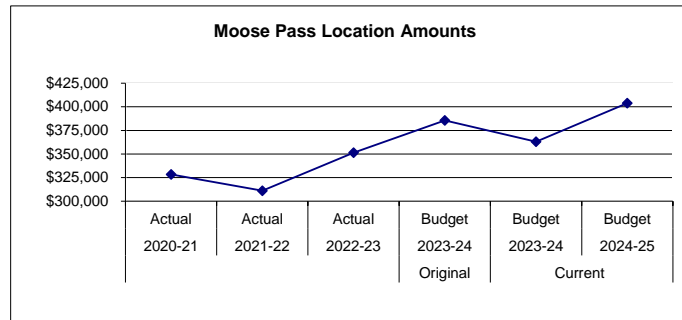


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 94,513	\$ 96,196	\$ 105,122	3100 Certificated Salaries	\$ 100,548	\$ 102,885	\$ 150,972	\$ 48,087	47
66,186	61,042	84,387	3200 Non-Certificated Salaries	79,233	89,294	62,720	(26,574)	(30)
97,927	69,946	83,208	3500 Employee Benefits	132,466	92,505	121,647	29,142	32
<u>258,626</u>	<u>227,184</u>	<u>272,717</u>	Subtotal - Personnel Services	<u>312,247</u>	<u>284,684</u>	<u>335,339</u>	<u>50,655</u>	18
2,810	2,432	973	4200 Staff Travel	1,125	1,125	1,125	-	-
22,131	20,386	20,797	4300 Utility Services	23,000	23,000	22,492	(508)	(2)
40,620	52,877	38,689	4350 Energy	44,503	44,503	39,463	(5,040)	(11)
209	88	108	4400 Other Purchased Services	469	469	540	71	15
3,911	7,990	16,794	4500 Supplies, Materials, and Media	4,057	9,049	4,769	(4,280)	(47)
10	185	195	4900 Other Expenses	140	140	140	-	-
<u>69,691</u>	<u>83,958</u>	<u>77,556</u>	Subtotal - Other	<u>73,294</u>	<u>78,286</u>	<u>68,529</u>	<u>(9,757)</u>	(12)
-	-	1,060	5100 Equipment	-	-	-	-	-
<u>\$ 328,317</u>	<u>\$ 311,142</u>	<u>\$ 351,333</u>	Location Totals	<u>\$ 385,541</u>	<u>\$ 362,970</u>	<u>\$ 403,868</u>	<u>\$ 40,898</u>	11



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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
18.00	15.00	18.00	Enrollment in ADM (K-8)	21.00	23.00	26.00

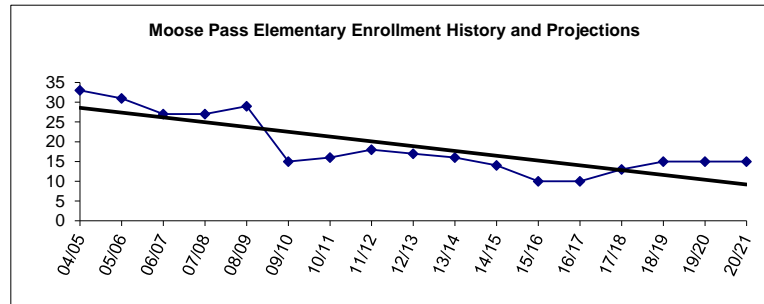
FTE's Included In Current Budget

0.10	0.10	0.20	Administrator	0.10	0.10	0.20
1.05	1.00	1.05	Teachers (includes Quest)	1.05	1.05	1.50
-	-	-	Specialists*	-	-	-
-	-	-	Special Ed Teachers**	-	-	-
<u>1.15</u>	<u>1.10</u>	<u>1.25</u>	Certificated Subtotal	<u>1.15</u>	<u>1.15</u>	<u>1.70</u>
-	-	-	Special Ed Aides	-	-	-
0.88	0.88	0.88	Aide	0.88	0.88	-
0.05	-	-	Nurse***	-	0.04	-
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
<u>2.18</u>	<u>2.13</u>	<u>2.13</u>	Non-Certificated Subtotal	<u>2.26</u>	<u>2.17</u>	<u>1.38</u>
<u><u>3.33</u></u>	<u><u>3.23</u></u>	<u><u>3.38</u></u>	Total	<u><u>3.41</u></u>	<u><u>3.32</u></u>	<u><u>3.08</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.

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

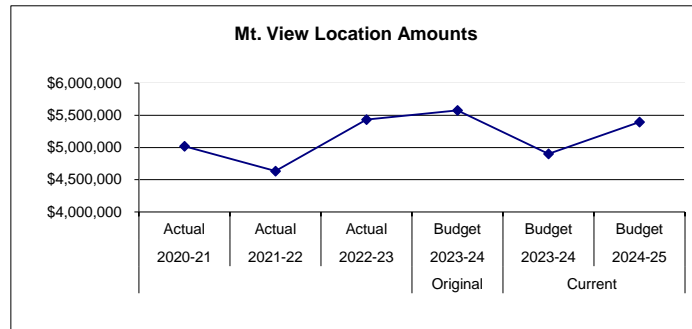


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 2,449,650	\$ 2,236,794	\$ 2,587,411	3100 Certificated Salaries	\$ 2,523,943	\$ 2,354,657	\$ 2,504,579	\$ 149,922	6
694,719	745,281	891,339	3200 Non-Certificated Salaries	873,885	762,891	821,130	58,239	8
1,654,213	1,435,256	1,716,783	3500 Employee Benefits	1,972,234	1,551,017	1,858,183	307,166	20
<u>4,798,582</u>	<u>4,417,331</u>	<u>5,195,533</u>	Subtotal - Personnel Services	<u>5,370,062</u>	<u>4,668,565</u>	<u>5,183,892</u>	<u>515,327</u>	11
150	-	17,714	4100 Professional and Technical Services	-	110	-		
-	874	299	4200 Staff Travel	900	900	900	-	100
-	-	-	4250 Student Travel	-	-	-	-	-
11,624	12,814	13,354	4300 Utility Services	11,940	11,940	13,550	1,610	13
138,199	146,215	146,700	4350 Energy	141,661	141,661	149,633	7,972	6
4,445	4,677	6,217	4400 Other Purchased Services	4,394	4,394	4,618	224	5
64,217	52,025	53,271	4500 Supplies, Materials, and Media	46,876	71,830	41,667	(30,163)	(42)
1,436	1,436	1,436	4900 Other Expenses	700	700	700	-	-
<u>220,071</u>	<u>218,041</u>	<u>238,991</u>	Subtotal - Other	<u>206,471</u>	<u>231,535</u>	<u>211,068</u>	<u>(20,357)</u>	(9)
800	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 5,019,453</u>	<u>\$ 4,635,372</u>	<u>\$ 5,434,524</u>	Location Totals	<u>\$ 5,576,533</u>	<u>\$ 4,900,100</u>	<u>\$ 5,394,960</u>	<u>\$ 494,970</u>	10



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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
299.00	381.00	375.00	Enrollment in ADM (K-5)	373.00	411.00	369.00

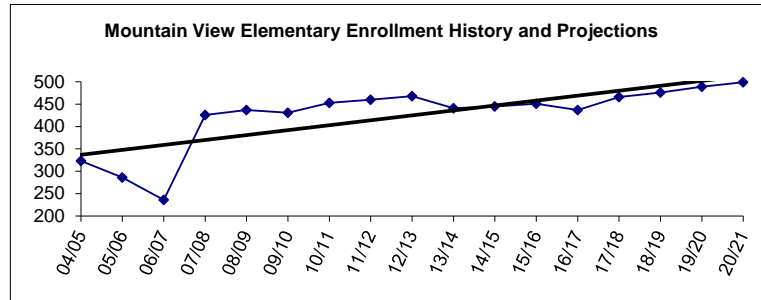
FTE's Included In Current Budget

1.50	1.00	1.50	Administrator	1.50	1.50	1.00
20.50	16.50	20.50	Teacher (Includes Quest)	17.00	16.50	20.00
3.01	2.50	3.00	Specialist *	2.60	2.35	2.60
7.00	7.00	8.00	Special Ed Teacher **	8.00	8.00	8.00
<u>32.01</u>	<u>27.00</u>	<u>33.00</u>	Certificated Subtotal	<u>29.10</u>	<u>28.35</u>	<u>31.60</u>
11.48	11.44	13.20	Special Ed Aide	13.20	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	-	-
2.00	1.50	2.00	Support	2.00	2.00	2.00
3.00	2.50	3.00	Custodian	3.00	3.00	3.00
<u>17.92</u>	<u>16.88</u>	<u>19.64</u>	Non-Certificated Subtotal	<u>19.64</u>	<u>18.64</u>	<u>18.64</u>
<u>49.93</u>	<u>43.88</u>	<u>52.64</u>	Total	<u>48.74</u>	<u>46.99</u>	<u>50.24</u>

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

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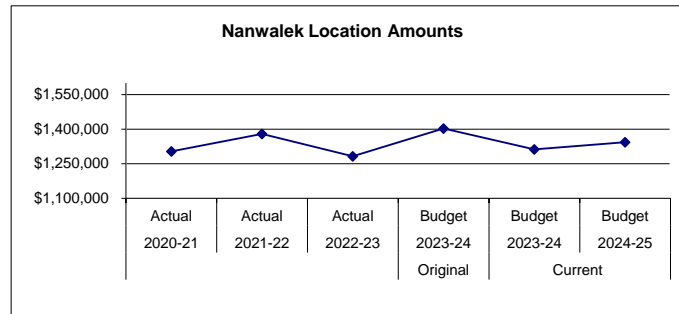


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 439,682	\$ 433,469	\$ 442,547	3100 Certificated Salaries	\$ 476,484	\$ 474,024	\$ 468,920	\$ (5,104)	(1)
153,192	165,035	174,286	3200 Non-Certificated Salaries	179,676	185,259	177,774	(7,485)	(4)
303,039	290,364	301,497	3500 Employee Benefits	424,651	324,903	382,132	57,229	18
<u>895,913</u>	<u>888,868</u>	<u>918,330</u>	Subtotal - Personnel Services	<u>1,080,811</u>	<u>984,186</u>	<u>1,028,826</u>	<u>44,640</u>	5
98,364	102,337	-	4100 Professional and Technical Services	-	-	-	-	-
91	4,425	4,085	4200 Staff Travel	5,100	5,100	5,100	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
176,312	185,582	176,194	4300 Utility Services	158,735	158,735	159,195	460	0
70,853	141,821	96,098	4350 Energy	105,152	105,152	98,021	(7,131)	(7)
36,452	27,688	34,207	4400 Other Purchased Services	33,794	33,981	33,847	(134)	(0)
14,729	19,817	37,261	4500 Supplies, Materials, and Media	12,632	18,214	11,855	(6,359)	(35)
6,907	6,750	9,374	4900 Other Expenses	6,850	6,850	6,850	-	-
<u>403,708</u>	<u>488,420</u>	<u>357,219</u>	Subtotal - Other	<u>322,263</u>	<u>328,032</u>	<u>314,868</u>	<u>(13,164)</u>	(4)
4,135	2,058	6,969	5100 Equipment	-	-	-	-	-
<u>\$ 1,303,756</u>	<u>\$ 1,379,346</u>	<u>\$ 1,282,518</u>	Location Totals	<u>\$ 1,403,074</u>	<u>\$ 1,312,218</u>	<u>\$ 1,343,694</u>	<u>\$ 31,476</u>	2



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
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/15/24

Location: 34 Nanwalek Elementary / High

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
70.00	81.00	79.00	Enrollment in ADM (K-12)	74.00	81.00	74.00

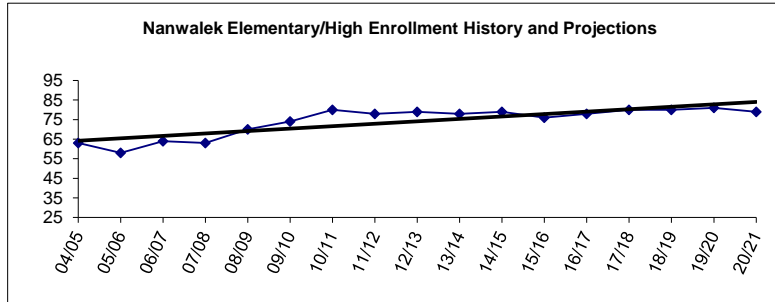
FTE's Included In Current Budget

0.75	0.50	0.50	Adminstrator	0.50	0.50	0.50
5.00	5.00	5.50	Teacher (Includes Quest)	5.00	5.00	5.00
0.30	0.40	0.42	Specialist*	0.42	0.20	0.20
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>7.05</u>	<u>6.90</u>	<u>7.42</u>	Certificated Subtotal	<u>6.92</u>	<u>6.70</u>	<u>6.70</u>
3.52	2.64	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
1.00	1.00	1.00	Custodian	0.50	1.00	0.50
<u>5.40</u>	<u>4.52</u>	<u>4.52</u>	Non-Certificated Subtotal	<u>4.02</u>	<u>4.52</u>	<u>4.02</u>
<u>12.45</u>	<u>11.42</u>	<u>11.94</u>	Total	<u>10.94</u>	<u>11.22</u>	<u>10.72</u>

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

** "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.

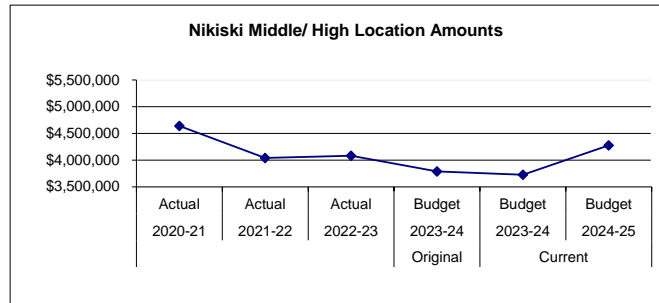


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 2,190,467	\$ 1,954,482	\$ 1,955,802	3100 Certificated Salaries	\$ 1,677,684	\$ 1,902,118	\$ 1,966,885	\$ 64,767	3
625,998	514,856	568,710	3200 Non-Certificated Salaries	484,336	432,360	548,770	116,410	27
1,402,202	1,082,357	1,059,722	3500 Employee Benefits	1,205,388	967,113	1,313,988	346,875	36
<u>4,218,667</u>	<u>3,551,695</u>	<u>3,584,234</u>	Subtotal - Personnel Services	<u>3,367,408</u>	<u>3,301,591</u>	<u>3,829,643</u>	<u>528,052</u>	16
1,260	-	275	4100 Professional and Technical Services	-	-	-	-	-
-	5,630	8,545	4200 Staff Travel	5,000	5,000	5,000	-	-
261	56	375	4250 Student Travel	-	-	-	-	-
17,873	24,191	31,445	4300 Utility Services	21,669	21,669	25,051	3,382	16
312,006	313,616	345,836	4350 Energy	317,357	317,357	352,753	35,396	11
4,550	9,006	13,372	4400 Other Purchased Services	5,893	9,783	5,826	(3,957)	(40)
48,566	126,305	86,299	4500 Supplies, Materials, and Media	65,754	61,818	54,364	(7,454)	(12)
6,130	5,897	4,887	4900 Other Expenses	4,014	9,264	4,014	(5,250)	(57)
<u>390,646</u>	<u>484,701</u>	<u>491,034</u>	Subtotal - Other	<u>419,687</u>	<u>424,891</u>	<u>447,008</u>	<u>22,117</u>	5
<u>30,390</u>	<u>6,673</u>	<u>6,664</u>	5100 Equipment	-	127	-	(127)	-
<u>\$ 4,639,703</u>	<u>\$ 4,043,069</u>	<u>\$ 4,081,932</u>	Location Totals	<u>\$ 3,787,095</u>	<u>\$ 3,726,609</u>	<u>\$ 4,276,651</u>	<u>\$ 550,042</u>	15



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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
255.00	321.00	316.00	Enrollment in ADM (6-12)	325.00	305.00	298.00

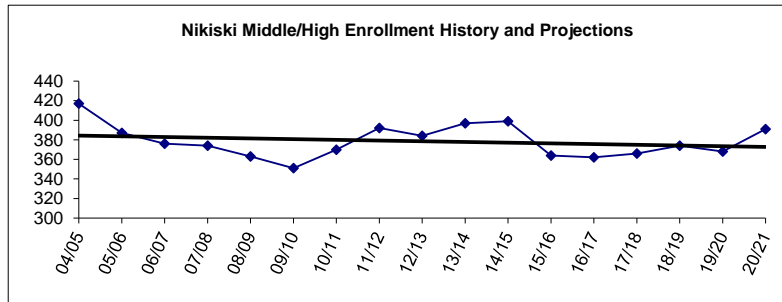
FTE's Included In Current Budget

1.50	1.00	1.50	Administrator	1.00	1.50	1.00
19.50	16.43	19.00	Teacher (Includes Quest)	12.45	15.10	15.40
1.80	2.10	0.60	Specialist*	2.10	1.80	1.50
4.25	4.00	4.00	Special Ed Teacher**	4.00	4.00	4.00
<u>27.05</u>	<u>23.53</u>	<u>25.10</u>	Certificated Subtotal	<u>19.55</u>	<u>22.40</u>	<u>21.90</u>
4.40	3.17	2.64	Special Ed Aide	2.64	2.64	2.64
1.88	0.88	0.88	Aide	0.88	0.88	1.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
3.00	2.50	3.00	Support	2.50	2.50	2.50
3.50	3.50	3.50	Custodian	3.50	3.50	3.50
<u>13.66</u>	<u>10.93</u>	<u>10.90</u>	Non-Certificated Subtotal	<u>10.40</u>	<u>10.40</u>	<u>10.96</u>
<u>40.71</u>	<u>34.46</u>	<u>36.00</u>	Total	<u>29.95</u>	<u>32.80</u>	<u>32.86</u>

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

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

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



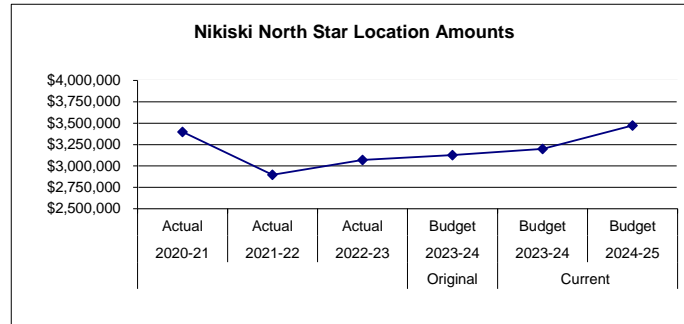
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/15/24

Location: 52 Nikiski North Star Elementary

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 1,443,550	\$ 1,181,814	\$ 1,325,295	3100 Certificated Salaries	\$ 1,323,003	\$ 1,368,741	\$ 1,567,092	\$ 198,351	14
481,225	463,692	551,993	3200 Non-Certificated Salaries	497,985	503,944	540,145	36,201	7
1,061,345	864,420	981,233	3500 Employee Benefits	1,048,167	1,048,160	1,153,654	105,494	10
<u>2,986,120</u>	<u>2,509,926</u>	<u>2,858,521</u>	Subtotal - Personnel Services	<u>2,869,155</u>	<u>2,920,845</u>	<u>3,260,891</u>	<u>340,046</u>	<u>12</u>
122,280	113,845	275	4100 Professional and Technical Services	-	-	-	-	-
-	634	684	4200 Staff Travel	900	900	900	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
15,150	14,701	14,389	4300 Utility Services	17,267	17,267	16,881	(386)	(2)
214,748	218,640	159,826	4350 Energy	208,330	208,330	163,022	(45,308)	(22)
3,382	3,782	6,258	4400 Other Purchased Services	2,735	3,097	2,884	(213)	(7)
46,013	33,884	29,010	4500 Supplies, Materials, and Media	28,036	46,163	28,412	(17,751)	(38)
1,025	718	718	4900 Other Expenses	700	700	700	-	-
<u>402,598</u>	<u>386,204</u>	<u>211,160</u>	Subtotal - Other	<u>257,968</u>	<u>276,457</u>	<u>212,799</u>	<u>(63,658)</u>	<u>(23)</u>
<u>8,752</u>	<u>388</u>	<u>630</u>	5100 Equipment	-	2,416	-	(2,416)	-
<u>\$ 3,397,470</u>	<u>\$ 2,896,518</u>	<u>\$ 3,070,311</u>	Location Totals	<u>\$ 3,127,123</u>	<u>\$ 3,199,718</u>	<u>\$ 3,473,690</u>	<u>\$ 273,972</u>	<u>9</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
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/15/24

Location: 52 Nikiski North Star Elementary

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
199.00	248.00	231.00	Enrollment in ADM (K-5)	238.00	249.00	236.00

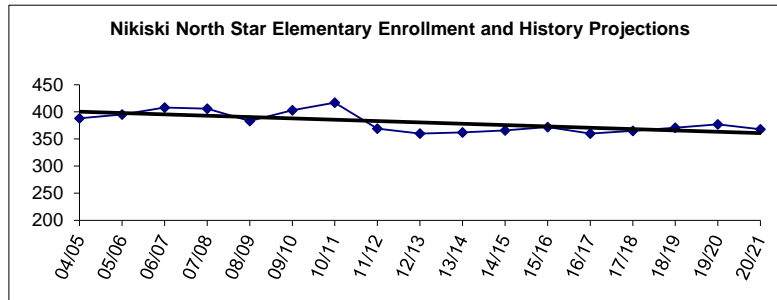
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
16.50	11.48	14.50	Teacher (Includes Quest)	11.50	12.40	14.50
0.40	0.40	1.80	Specialist*	0.85	0.95	2.75
2.00	3.00	3.00	Special Ed Teacher**	3.00	3.00	3.00
<u>19.90</u>	<u>15.88</u>	<u>20.30</u>	Certificated Subtotal	<u>16.35</u>	<u>17.35</u>	<u>21.25</u>
5.93	5.93	5.93	Special Ed Aide	5.93	6.07	6.16
0.44	0.44	0.44	Aide	0.38	0.38	0.38
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.50	1.00	1.50	Support	1.00	1.00	1.00
2.50	2.00	2.50	Custodian	2.00	2.00	2.00
<u>11.25</u>	<u>10.25</u>	<u>11.25</u>	Non-Certificated Subtotal	<u>10.19</u>	<u>10.33</u>	<u>10.42</u>
<u>31.15</u>	<u>26.13</u>	<u>31.55</u>	Total	<u>26.54</u>	<u>27.68</u>	<u>31.67</u>

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

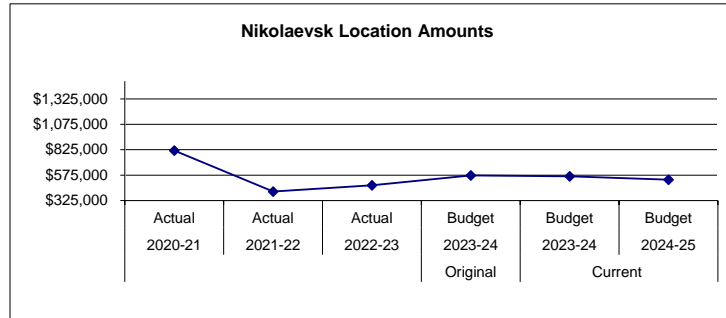


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures
Location: 38 Nikolaevsk Elementary / High

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 340,241	\$ 105,889	\$ 145,238	3100 Certificated Salaries	\$ 191,779	\$ 207,350	\$ 169,587	\$ (37,763)	(18)
116,694	83,436	83,091	3200 Non-Certificated Salaries	95,345	96,833	105,867	9,034	9
271,780	119,650	149,051	3500 Employee Benefits	194,854	165,746	173,205	7,459	5
<u>728,715</u>	<u>308,975</u>	<u>377,380</u>	Subtotal - Personnel Services	<u>481,978</u>	<u>469,929</u>	<u>448,659</u>	<u>(21,270)</u>	(5)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
267	857	1,623	4200 Staff Travel	3,150	3,150	3,150	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
5,073	5,579	4,804	4300 Utility Services	6,561	6,561	6,424	(137)	(2)
70,203	73,378	63,294	4350 Energy	70,740	70,740	64,560	(6,180)	(9)
1,004	728	609	4400 Other Purchased Services	1,074	1,074	996	(78)	(7)
10,667	18,897	22,160	4500 Supplies, Materials, and Media	7,089	11,791	5,858	(5,933)	(50)
1,406	1,277	400	4900 Other Expenses	1,114	1,114	1,114	-	-
<u>88,620</u>	<u>100,716</u>	<u>92,890</u>	Subtotal - Other	<u>89,728</u>	<u>94,430</u>	<u>82,102</u>	<u>(12,328)</u>	(13)
-	4,227	5,514	5100 Equipment	-	-	-	-	-
<u>\$ 817,335</u>	<u>\$ 413,918</u>	<u>\$ 475,784</u>	Location Totals	<u>\$ 571,706</u>	<u>\$ 564,359</u>	<u>\$ 530,761</u>	<u>\$ (33,598)</u>	(6)



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
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures
Location: 38 Nikolaevsk Elementary / High

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
21.00	15.00	29.00	Enrollment in ADM (K-12)	31.00	20.00	22.00

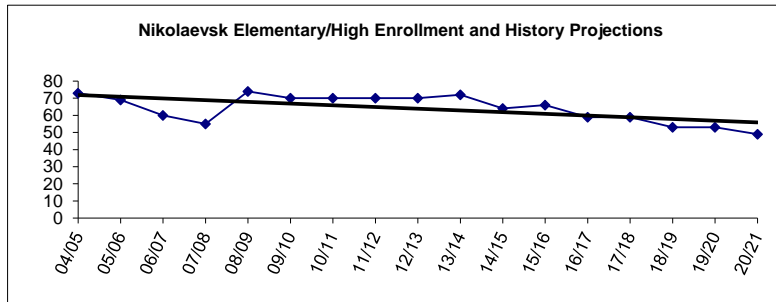
FTE's Included In Current Budget

0.20	0.20	0.20	Administrator	0.20	0.20	0.10
2.80	1.50	2.00	Teacher (Includes Quest)	2.00	2.00	2.00
0.40	0.20	0.11	Specialist*	0.11	0.27	0.20
1.00	1.09	-	Special Ed Teacher**	-	-	-
<u>4.40</u>	<u>2.99</u>	<u>2.31</u>	Certificated Subtotal	<u>2.31</u>	<u>2.47</u>	<u>2.30</u>
0.88	0.44	0.88	Special Ed Aide	0.88	0.88	0.88
-	-	-	Aide	-	-	-
0.18	0.18	-	Nurse***	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
1.00	0.75	0.75	Custodian	1.00	0.75	0.50
<u>2.94</u>	<u>2.25</u>	<u>2.51</u>	Non-Certificated Subtotal	<u>2.76</u>	<u>2.51</u>	<u>2.26</u>
<u><u>7.34</u></u>	<u><u>5.24</u></u>	<u><u>4.82</u></u>	Total	<u><u>5.07</u></u>	<u><u>4.98</u></u>	<u><u>4.56</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.

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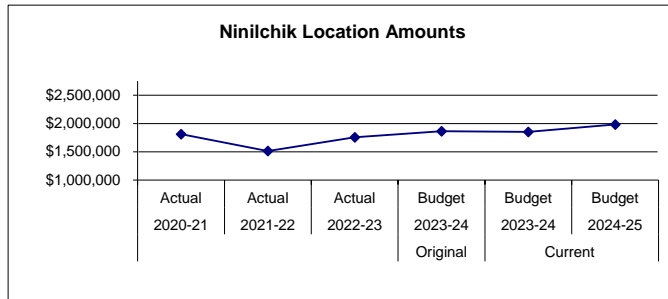


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 759,756	\$ 615,848	\$ 774,927	3100 Certificated Salaries	\$ 817,645	\$ 870,598	\$ 907,912	\$ 37,314	4
333,338	268,036	291,691	3200 Non-Certificated Salaries	262,960	269,199	290,078	20,879	8
564,447	437,831	496,491	3500 Employee Benefits	619,259	535,565	623,704	88,139	16
<u>1,657,541</u>	<u>1,321,715</u>	<u>1,563,109</u>	Subtotal - Personnel Services	<u>1,699,864</u>	<u>1,675,362</u>	<u>1,821,694</u>	<u>146,332</u>	<u>9</u>
2,522	-	-	4100 Professional and Technical Services	-	-	-	-	-
469	1,749	1,342	4200 Staff Travel	2,925	2,925	2,925	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
3,532	3,834	3,614	4300 Utility Services	3,846	3,846	4,366	520	14
121,317	140,109	127,881	4350 Energy	132,369	132,369	130,438	(1,931)	(1)
1,661	1,456	3,430	4400 Other Purchased Services	2,669	2,669	2,705	36	1
21,561	37,477	38,026	4500 Supplies, Materials, and Media	20,931	27,358	19,760	(7,598)	(28)
2,763	2,713	787	4900 Other Expenses	1,414	6,664	1,414	(5,250)	(79)
<u>153,825</u>	<u>187,338</u>	<u>175,080</u>	Subtotal - Other	<u>164,154</u>	<u>175,831</u>	<u>161,608</u>	<u>(14,223)</u>	<u>(8)</u>
-	4,131	18,878	5100 Equipment	-	-	-	-	-
<u>\$ 1,811,366</u>	<u>\$ 1,513,184</u>	<u>\$ 1,757,067</u>	Location Totals	<u>\$ 1,864,018</u>	<u>\$ 1,851,193</u>	<u>\$ 1,983,302</u>	<u>\$ 132,109</u>	<u>7</u>



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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
93.00	103.00	114.00	Enrollment in ADM (K-12)	112.00	114.00	108.00

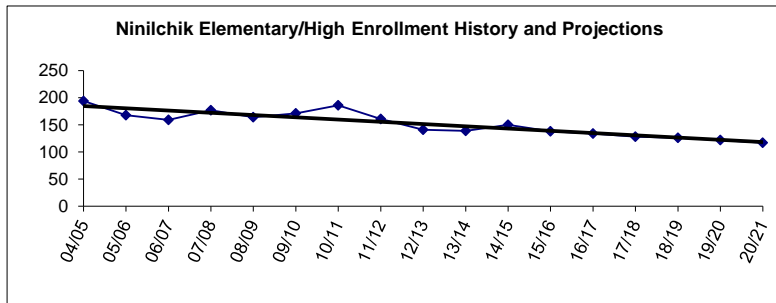
FTE's Included In Current Budget

0.80	0.50	0.80	Administrator	0.80	0.80	0.80
7.00	3.50	7.50	Teacher (Includes Quest)	6.50	7.25	7.00
0.80	1.30	1.00	Specialist*	1.00	0.40	1.60
1.95	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>10.55</u>	<u>7.30</u>	<u>11.30</u>	Certificated Subtotal	<u>10.30</u>	<u>10.45</u>	<u>11.40</u>
1.76	1.76	1.76	Special Ed Aide	1.76	1.76	1.76
-	-	-	Aide	-	-	-
-	0.40	0.40	Nurse***	0.40	-	-
2.00	2.00	1.75	Support	1.00	1.83	1.83
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>5.76</u>	<u>6.16</u>	<u>5.91</u>	Non-Certificated Subtotal	<u>5.16</u>	<u>5.59</u>	<u>5.59</u>
<u><u>16.31</u></u>	<u><u>13.46</u></u>	<u><u>17.21</u></u>	Total	<u><u>15.46</u></u>	<u><u>16.04</u></u>	<u><u>16.99</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.

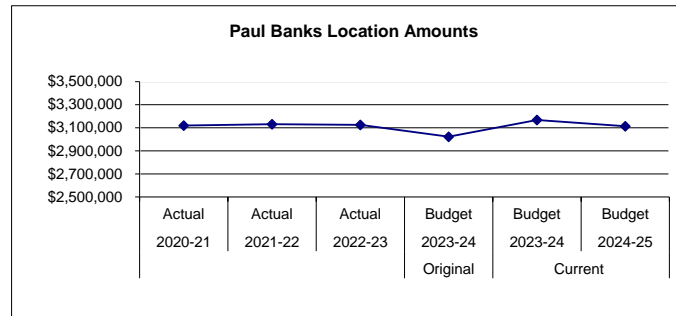


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 1,342,729	\$ 1,407,956	\$ 1,353,143	3100 Certificated Salaries	\$ 1,273,113	\$ 1,369,205	\$ 1,373,583	\$ 4,378	0
490,230	481,843	564,767	3200 Non-Certificated Salaries	526,378	530,539	550,991	20,452	4
1,067,827	1,021,815	1,013,348	3500 Employee Benefits	1,087,259	1,026,962	1,060,143	33,181	3
<u>2,900,786</u>	<u>2,911,614</u>	<u>2,931,258</u>	Subtotal - Personnel Services	<u>2,886,750</u>	<u>2,926,706</u>	<u>2,984,717</u>	<u>58,011</u>	<u>2</u>
74,120	74,622	56,772	4100 Professional and Technical Services	-	87,616	-	(87,616)	-
93	604	2,024	4200 Staff Travel	1,350	1,350	1,350	-	-
19,742	20,213	21,980	4300 Utility Services	14,139	14,139	15,676	1,537	11
96,189	96,727	88,678	4350 Energy	96,280	96,280	90,452	(5,828)	(6)
1,983	2,028	2,023	4400 Other Purchased Services	1,973	1,973	1,935	(38)	(2)
25,045	25,183	21,955	4500 Supplies, Materials, and Media	21,506	38,785	19,476	(19,309)	(50)
718	718	718	4900 Other Expenses	700	700	700	-	-
<u>217,890</u>	<u>220,095</u>	<u>194,150</u>	Subtotal - Other	<u>135,948</u>	<u>240,843</u>	<u>129,589</u>	<u>(111,254)</u>	<u>(46)</u>
-	-	420	5100 Equipment	-	-	-	-	-
<u>\$ 3,118,676</u>	<u>\$ 3,131,709</u>	<u>\$ 3,125,828</u>	Location Totals	<u>\$ 3,022,698</u>	<u>\$ 3,167,549</u>	<u>\$ 3,114,306</u>	<u>\$ (53,243)</u>	<u>(2)</u>



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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
160.00	155.00	167.00	Enrollment in ADM (PS-2)	165.00	172.00	151.00

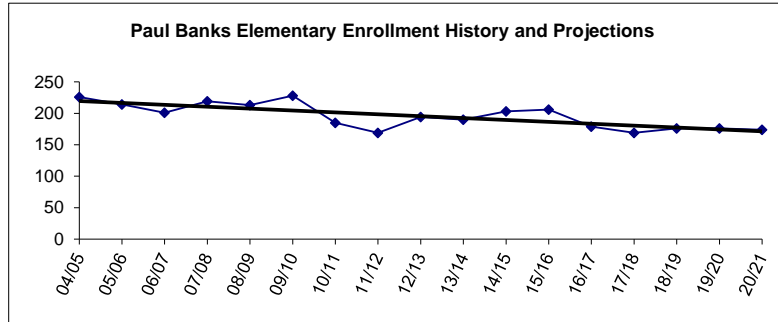
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
10.50	10.77	10.24	Teacher (Includes Quest)	8.74	10.00	9.50
2.13	2.05	1.58	Specialist*	1.58	2.14	3.20
4.00	3.91	4.00	Special Ed Teacher**	4.00	4.00	3.00
<u>17.63</u>	<u>17.73</u>	<u>16.82</u>	Certificated Subtotal	<u>15.32</u>	<u>17.14</u>	<u>16.70</u>
7.39	7.57	7.92	Special Ed Aide	7.92	7.64	8.04
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
<u>11.15</u>	<u>11.33</u>	<u>11.68</u>	Non-Certificated Subtotal	<u>11.68</u>	<u>11.40</u>	<u>11.80</u>
<u>28.78</u>	<u>29.06</u>	<u>28.50</u>	Total	<u>27.00</u>	<u>28.54</u>	<u>28.50</u>

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

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

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



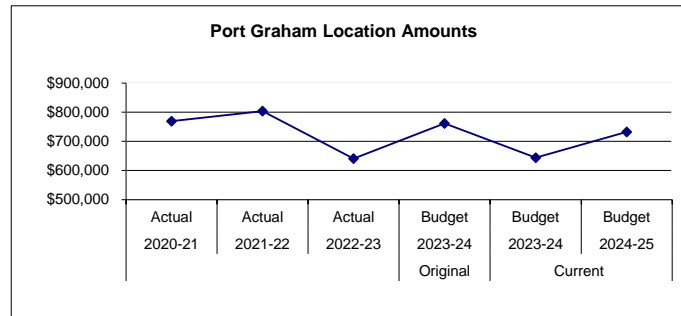
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/15/24

Location: 40 Port Graham Elementary / High

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 243,721	\$ 264,446	\$ 167,467	3100 Certificated Salaries	\$ 210,045	\$ 180,747	\$ 190,189	\$ 9,442	5
86,774	84,562	92,709	3200 Non-Certificated Salaries	92,126	96,553	104,479	7,926	8
154,188	144,046	88,503	3500 Employee Benefits	184,320	87,356	175,336	87,980	101
<u>484,683</u>	<u>493,054</u>	<u>348,679</u>	Subtotal - Personnel Services	<u>486,491</u>	<u>364,656</u>	<u>470,004</u>	<u>105,348</u>	<u>29</u>
100	-	-	4100 Professional and Technical Services	-	-	-	-	-
159	7,033	6,788	4200 Staff Travel	4,600	4,600	4,600	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
171,882	181,559	173,286	4300 Utility Services	153,587	153,587	153,499	(88)	(0)
101,430	102,520	89,878	4350 Energy	104,892	104,892	91,676	(13,216)	(13)
2,544	951	2,382	4400 Other Purchased Services	2,628	2,628	2,671	43	2
5,426	13,802	17,790	4500 Supplies, Materials, and Media	6,492	10,841	6,572	(4,269)	(39)
2,997	3,241	2,091	4900 Other Expenses	3,250	3,250	3,250	-	-
<u>284,538</u>	<u>309,106</u>	<u>292,215</u>	Subtotal - Other	<u>275,449</u>	<u>279,798</u>	<u>262,268</u>	<u>(17,530)</u>	<u>(6)</u>
-	1,624	-	5100 Equipment	-	-	-	-	-
<u>\$ 769,221</u>	<u>\$ 803,784</u>	<u>\$ 640,894</u>	Location Totals	<u>\$ 761,940</u>	<u>\$ 644,454</u>	<u>\$ 732,272</u>	<u>\$ 87,818</u>	<u>14</u>



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
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/15/24

Location: 40 Port Graham Elementary / High

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
30.00	27.00	27.00	Enrollment in ADM (K-12)	29.00	30.00	31.00

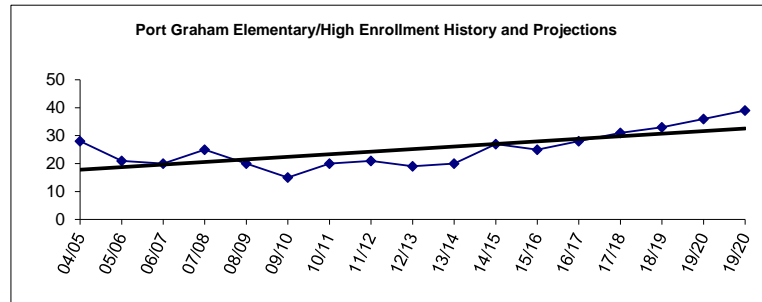
FTE's Included In Current Budget

0.25	0.20	0.10	Administrator	0.20	0.20	0.20
3.00	2.80	1.90	Teacher (Includes Quest)	2.00	2.00	2.00
0.20	0.25	0.12	Specialist*	0.12	0.10	0.10
0.05	0.08	-	Special Ed Teacher**	-	-	-
<u>3.50</u>	<u>3.33</u>	<u>2.12</u>	Certificated Subtotal	<u>2.32</u>	<u>2.30</u>	<u>2.30</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
0.88	0.88	0.88	Support	0.88	0.88	0.88
0.50	0.50	0.50	Custodian	0.50	0.50	0.50
<u>2.26</u>	<u>2.26</u>	<u>2.26</u>	Non-Certificated Subtotal	<u>2.26</u>	<u>2.26</u>	<u>2.26</u>
<u>5.76</u>	<u>5.59</u>	<u>4.38</u>	Total	<u>4.58</u>	<u>4.56</u>	<u>4.56</u>

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

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

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

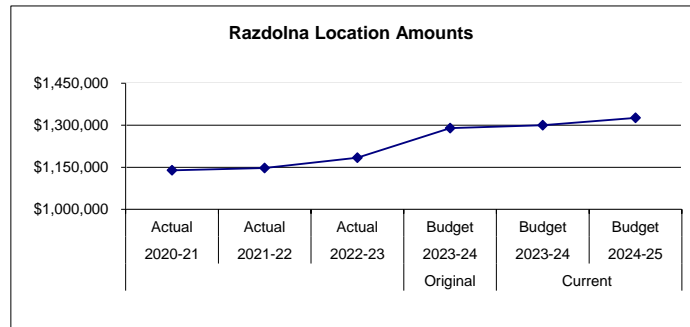


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 428,645	\$ 386,597	\$ 412,707	3100 Certificated Salaries	\$ 493,823	\$ 496,228	\$ 523,856	\$ 27,628	6
201,778	232,820	235,179	3200 Non-Certificated Salaries	228,294	232,747	241,013	8,266	4
402,022	374,792	388,230	3500 Employee Benefits	456,617	449,868	444,686	(5,182)	(1)
<u>1,032,445</u>	<u>994,209</u>	<u>1,036,116</u>	Subtotal - Personnel Services	<u>1,178,734</u>	<u>1,178,843</u>	<u>1,209,555</u>	<u>30,712</u>	<u>3</u>
-	-	500	4100 Professional and Technical Services	-	-	-	-	-
119	17,601	631	4200 Staff Travel	675	675	675	-	-
7,358	8,238	10,176	4300 Utility Services	6,714	6,714	9,220	2,506	37
29,336	27,200	29,335	4350 Energy	26,645	26,645	29,922	3,277	12
54,846	71,287	63,752	4400 Other Purchased Services	64,114	64,114	64,099	(15)	(0)
11,033	27,930	43,007	4500 Supplies, Materials, and Media	12,013	21,557	11,553	(10,004)	(46)
1,261	1,238	686	4900 Other Expenses	1,289	1,289	1,289	-	-
<u>103,953</u>	<u>153,494</u>	<u>148,087</u>	Subtotal - Other	<u>111,450</u>	<u>120,994</u>	<u>116,758</u>	<u>(4,236)</u>	<u>(4)</u>
<u>2,774</u>	<u>-</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,139,172</u>	<u>\$ 1,147,703</u>	<u>\$ 1,184,203</u>	Location Totals	<u>\$ 1,290,184</u>	<u>\$ 1,299,837</u>	<u>\$ 1,326,313</u>	<u>\$ 26,476</u>	<u>2</u>



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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
84.00	85.00	80.00	Enrollment in ADM (K-12)	88.00	78.00	81.00

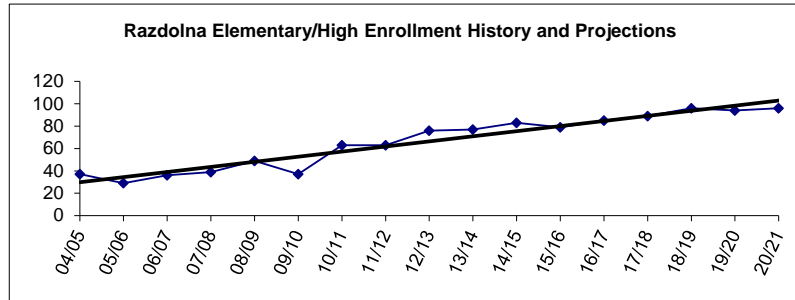
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
5.50	4.40	4.90	Teacher (Includes Quest)	4.90	4.90	4.90
0.20	0.25	0.33	Specialist*	0.33	0.32	0.20
0.60	0.60	0.60	Special Ed Teacher**	0.60	0.60	0.60
<u>6.80</u>	<u>5.75</u>	<u>6.33</u>	Certificated Subtotal	<u>6.33</u>	<u>6.32</u>	<u>6.20</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
2.25	2.63	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	0.96	0.75	Custodian	0.75	0.75	0.75
<u>4.76</u>	<u>5.35</u>	<u>5.14</u>	Non-Certificated Subtotal	<u>5.14</u>	<u>5.14</u>	<u>5.14</u>
<u>11.56</u>	<u>11.10</u>	<u>11.47</u>	Total	<u>11.47</u>	<u>11.46</u>	<u>11.34</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.

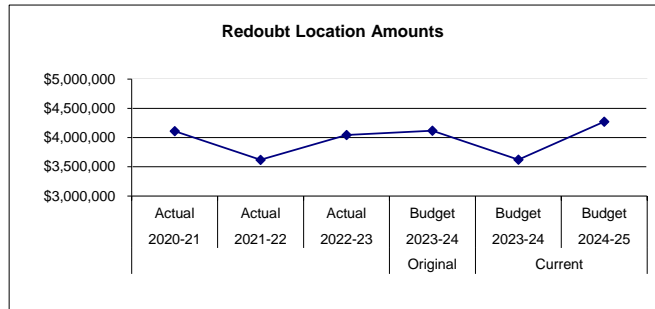


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 2,008,691	\$ 1,681,316	\$ 1,975,495	3100 Certificated Salaries	\$ 1,926,930	\$ 1,709,062	\$ 1,952,515	\$ 243,453	14
526,780	615,992	604,645	3200 Non-Certificated Salaries	587,064	637,500	692,440	54,940	9
1,329,292	1,143,693	1,155,055	3500 Employee Benefits	1,452,081	1,101,929	1,467,310	365,381	33
<u>3,864,763</u>	<u>3,441,001</u>	<u>3,735,195</u>	Subtotal - Personnel Services	<u>3,966,075</u>	<u>3,448,491</u>	<u>4,112,265</u>	<u>663,774</u>	19
96,726	-	128,061	4100 Professional and Technical Services	-	-	-	-	-
153	356	49	4200 Staff Travel	1,350	1,350	1,350	-	-
8,626	10,555	10,215	4300 Utility Services	8,771	8,771	10,095	1,324	15
91,249	104,693	107,793	4350 Energy	100,754	100,754	109,949	9,195	9
3,449	3,958	5,185	4400 Other Purchased Services	3,685	3,685	3,676	(9)	(0)
43,379	59,215	56,975	4500 Supplies, Materials, and Media	38,234	58,732	34,666	(24,066)	(41)
718	718	100	4900 Other Expenses	700	700	700	-	-
<u>244,300</u>	<u>179,495</u>	<u>308,378</u>	Subtotal - Other	<u>153,494</u>	<u>173,992</u>	<u>160,436</u>	<u>(13,556)</u>	(8)
-	-	1,095	5100 Equipment	-	-	-	-	-
<u>\$ 4,109,063</u>	<u>\$ 3,620,496</u>	<u>\$ 4,044,668</u>	Location Totals	<u>\$ 4,119,569</u>	<u>\$ 3,622,483</u>	<u>\$ 4,272,701</u>	<u>\$ 650,218</u>	18



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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
246.00	343.00	343.00	Enrollment in ADM (K-6)	329.00	345.00	307.00

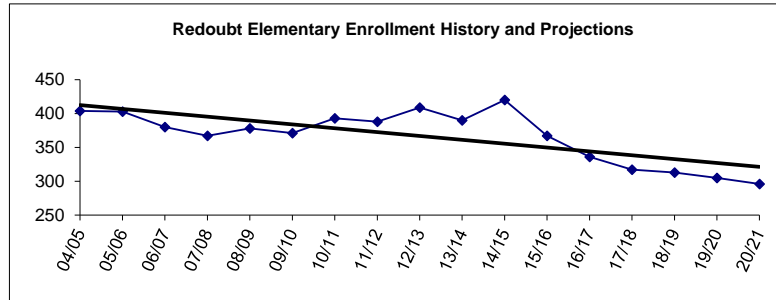
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
18.00	14.00	19.00	Teacher (Includes Quest)	15.00	13.50	16.00
1.45	1.40	1.40	Specialist*	1.40	1.50	2.50
5.00	5.00	5.00	Special Ed Teacher**	5.00	5.00	5.00
<u>25.45</u>	<u>21.40</u>	<u>26.40</u>	Certificated Subtotal	<u>22.40</u>	<u>21.00</u>	<u>24.50</u>
8.57	9.30	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	-	Nurse***	-	1.00	1.00
1.50	1.00	1.50	Support	1.50	1.50	1.50
2.50	2.00	2.50	Custodian	2.50	2.50	2.50
<u>13.89</u>	<u>13.62</u>	<u>13.74</u>	Non-Certificated Subtotal	<u>13.74</u>	<u>14.74</u>	<u>14.74</u>
<u><u>39.34</u></u>	<u><u>35.02</u></u>	<u><u>40.14</u></u>	Total	<u><u>36.14</u></u>	<u><u>35.74</u></u>	<u><u>39.24</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.

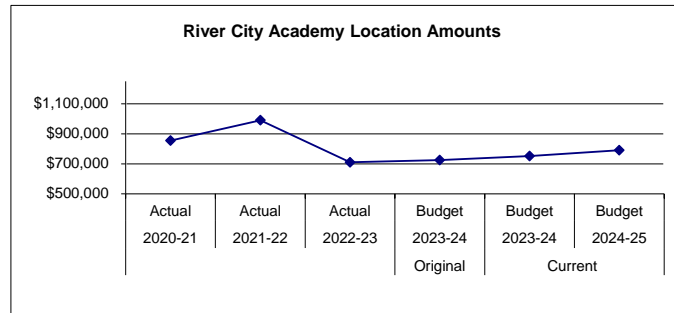


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 495,314	\$ 589,626	\$ 456,591	3100 Certificated Salaries	\$ 404,457	\$ 476,418	\$ 465,442	\$ (10,976)	(2)
41,173	47,733	57,954	3200 Non-Certificated Salaries	52,977	51,704	56,400	4,696	9
222,991	223,028	178,121	3500 Employee Benefits	254,136	206,559	254,714	48,155	23
<u>759,478</u>	<u>860,387</u>	<u>692,666</u>	Subtotal - Personnel Services	<u>711,570</u>	<u>734,681</u>	<u>776,556</u>	<u>41,875</u>	<u>6</u>
69,236	99,050	-	4100 Professional and Technical Services	-	-	-	-	-
42	226	131	4200 Staff Travel	675	675	675	-	-
619	775	794	4300 Utility Services	200	200	200	-	-
744	137	234	4400 Other Purchased Services	1,033	1,033	1,065	32	3
20,934	26,520	15,370	4500 Supplies, Materials, and Media	10,828	13,141	10,980	(2,161)	(16)
820	1,020	1,274	4900 Other Expenses	1,275	1,275	1,275	-	-
<u>92,395</u>	<u>127,728</u>	<u>17,803</u>	Subtotal - Other	<u>14,011</u>	<u>16,324</u>	<u>14,195</u>	<u>(2,129)</u>	<u>(13)</u>
<u>2,526</u>	<u>1,892</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 854,399</u>	<u>\$ 990,007</u>	<u>\$ 710,469</u>	Location Totals	<u>\$ 725,581</u>	<u>\$ 751,005</u>	<u>\$ 790,751</u>	<u>\$ 39,746</u>	<u>5</u>



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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
103.00	114.00	89.00	Enrollment in ADM (7-12)	75.00	73.00	73.00

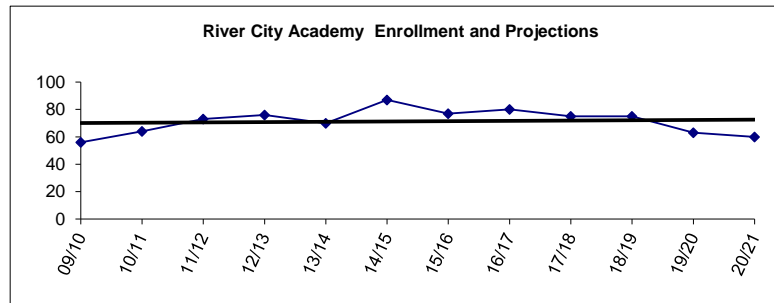
FTE's Included In Current Budget

0.50	0.50	0.50	Administrator	0.50	0.50	0.50
4.50	5.50	5.50	Teacher	3.00	4.00	3.50
0.29	0.58	0.71	Specialist*	0.51	0.68	0.50
1.00	1.00	1.00	Special Ed Teacher**	1.50	1.00	1.00
<u>6.29</u>	<u>7.58</u>	<u>7.71</u>	Certificated Subtotal	<u>5.51</u>	<u>6.18</u>	<u>5.50</u>
-	-	-	Special Ed Aide	-	-	-
0.13	0.13	0.13	Nurse***	0.13	0.13	0.13
0.88	0.88	1.00	Support	0.88	0.88	0.88
-	-	-	Custodian	-	-	-
<u>1.01</u>	<u>1.01</u>	<u>1.13</u>	Non-Certificated Subtotal	<u>1.01</u>	<u>1.01</u>	<u>1.01</u>
<u>7.30</u>	<u>8.59</u>	<u>8.84</u>	Totals	<u>6.52</u>	<u>7.19</u>	<u>6.51</u>

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

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

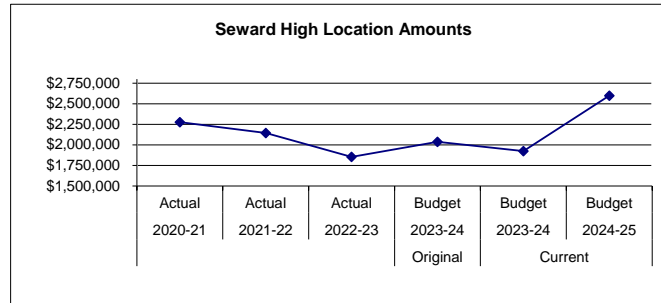


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 945,268	\$ 775,043	\$ 739,167	3100 Certificated Salaries	\$ 772,092	\$ 777,528	\$ 950,614	\$ 173,086	22
367,638	395,431	306,572	3200 Non-Certificated Salaries	314,696	338,657	453,175	114,518	34
659,250	548,447	421,285	3500 Employee Benefits	605,163	458,551	777,841	319,290	70
<u>1,972,156</u>	<u>1,718,921</u>	<u>1,467,024</u>	Subtotal - Personnel Services	<u>1,691,951</u>	<u>1,574,736</u>	<u>2,181,630</u>	<u>606,894</u>	<u>39</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
-	2,235	3,434	4200 Staff Travel	6,750	6,750	6,750	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
101,908	105,303	105,417	4300 Utility Services	117,700	117,700	121,085	3,385	3
144,401	227,464	243,346	4350 Energy	178,165	178,165	248,213	70,048	39
2,129	3,739	4,538	4400 Other Purchased Services	3,193	4,832	3,450	(1,382)	(29)
28,411	72,715	25,747	4500 Supplies, Materials, and Media	36,810	34,848	34,110	(738)	(2)
4,984	4,776	3,334	4900 Other Expenses	3,414	8,664	3,414	(5,250)	(61)
<u>281,833</u>	<u>416,232</u>	<u>385,816</u>	Subtotal - Other	<u>346,032</u>	<u>350,959</u>	<u>417,022</u>	<u>66,063</u>	<u>19</u>
<u>21,822</u>	<u>8,571</u>	<u>888</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,275,811</u>	<u>\$ 2,143,724</u>	<u>\$ 1,853,728</u>	Location Totals	<u>\$ 2,037,983</u>	<u>\$ 1,925,695</u>	<u>\$ 2,598,652</u>	<u>\$ 672,957</u>	<u>35</u>



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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
140.00	132.00	138.00	Enrollment in ADM (9-12)	155.00	159.00	168.00

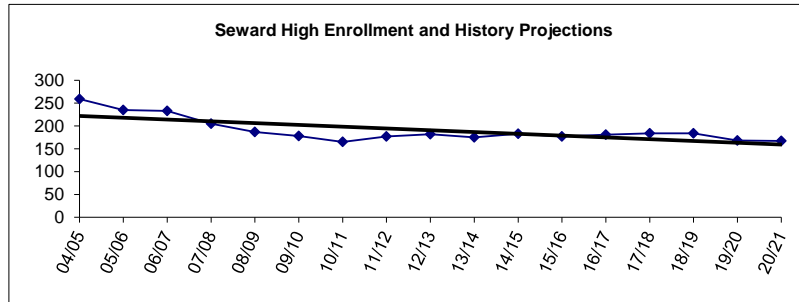
FTE's Included In Current Budget

0.50	0.50	1.00	Administrator	1.00	0.50	1.00
8.25	5.50	6.50	Teacher (Includes Quest)	4.50	5.75	7.00
0.60	0.61	0.60	Specialist*	0.60	0.50	0.50
2.00	1.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>11.35</u>	<u>7.61</u>	<u>10.10</u>	Certificated Subtotal	<u>8.10</u>	<u>8.75</u>	<u>10.50</u>
1.81	2.64	2.71	Special Ed Aide	2.71	2.64	2.64
1.04	0.44	0.44	Aide (ELL tutor budgeted @ Loc. 92)	0.44	0.44	1.44
0.39	-	-	Nurse***	-	0.48	-
3.00	3.00	3.00	Support	1.50	3.00	3.00
2.00	2.00	2.00	Custodian	2.00	2.00	2.00
<u>8.24</u>	<u>8.08</u>	<u>8.15</u>	Non-Certificated Subtotal	<u>6.65</u>	<u>8.56</u>	<u>9.08</u>
<u>19.59</u>	<u>15.69</u>	<u>18.25</u>	Total	<u>14.75</u>	<u>17.31</u>	<u>19.58</u>

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

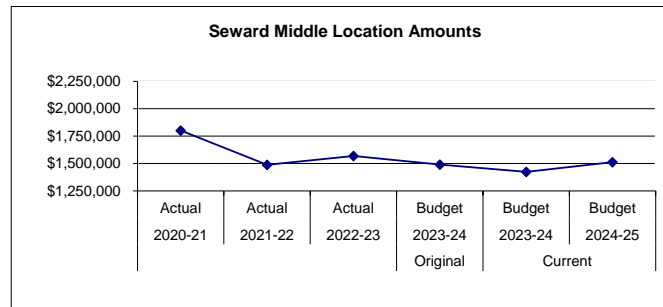


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 865,561	\$ 670,281	\$ 725,273	3100 Certificated Salaries	\$ 619,761	\$ 649,711	\$ 602,885	\$ (46,826)	(7)
186,420	178,714	205,602	3200 Non-Certificated Salaries	186,242	204,192	224,005	19,813	10
551,556	384,025	386,462	3500 Employee Benefits	465,769	350,065	444,895	94,830	27
<u>1,603,537</u>	<u>1,233,020</u>	<u>1,317,337</u>	Subtotal - Personnel Services	<u>1,271,772</u>	<u>1,203,968</u>	<u>1,271,785</u>	<u>67,817</u>	<u>6</u>
-	1,265	1,316	4200 Staff Travel	1,300	1,075	1,300	225	21
-	-	-	4250 Student Travel	-	-	-	-	-
38,696	40,516	40,745	4300 Utility Services	46,626	46,526	46,961	435	1
127,501	175,696	170,666	4350 Energy	151,568	151,568	174,079	22,511	15
429	919	1,243	4400 Other Purchased Services	1,680	1,680	1,672	(8)	(0)
18,650	36,256	36,899	4500 Supplies, Materials, and Media	17,485	17,872	15,871	(2,001)	(11)
224	221	80	4900 Other Expenses	560	560	560	-	-
<u>185,500</u>	<u>254,873</u>	<u>250,949</u>	Subtotal - Other	<u>219,219</u>	<u>219,281</u>	<u>240,443</u>	<u>21,162</u>	<u>10</u>
12,260	-	420	5100 Equipment	-	523	-	(523)	-
<u>\$ 1,801,297</u>	<u>\$ 1,487,893</u>	<u>\$ 1,568,706</u>	Location Totals	<u>\$ 1,490,991</u>	<u>\$ 1,423,772</u>	<u>\$ 1,512,228</u>	<u>\$ 88,456</u>	<u>6</u>



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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24	2024-25
109.00	138.00	112.00	Enrollment in ADM (6-8)	113.00	109.00	105.00

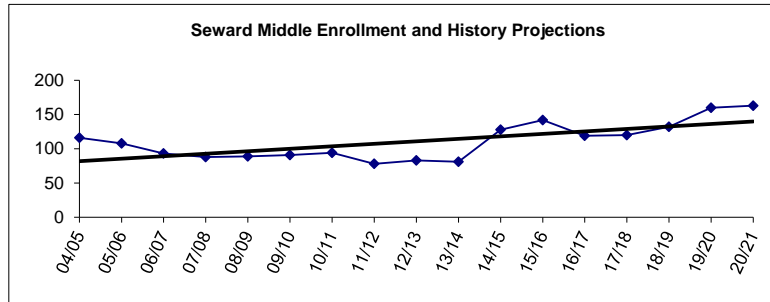
FTE's Included In Current Budget

0.50	0.50	0.80	Administrator	0.50	0.50	0.50
8.70	6.35	7.35	Teacher (Includes Quest)	4.85	6.35	5.75
0.60	0.69	0.60	Specialist*	0.60	0.50	-
2.00	2.00	1.00	Special Ed Teacher**	2.00	1.00	1.00
<u>11.80</u>	<u>9.54</u>	<u>9.75</u>	Certificated Subtotal	<u>7.95</u>	<u>8.35</u>	<u>7.25</u>
0.91	0.88	0.98	Special Ed Aide	0.98	0.88	0.88
1.28	0.88	0.88	Aide	0.88	0.88	0.44
0.35	-	-	Nurse***	-	0.48	-
0.88	0.88	1.00	Support	0.88	0.88	0.88
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>4.42</u>	<u>3.64</u>	<u>3.86</u>	Non-Certificated Subtotal	<u>3.74</u>	<u>4.12</u>	<u>3.20</u>
<u>16.22</u>	<u>13.18</u>	<u>13.61</u>	Totals	<u>11.69</u>	<u>12.47</u>	<u>10.45</u>

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

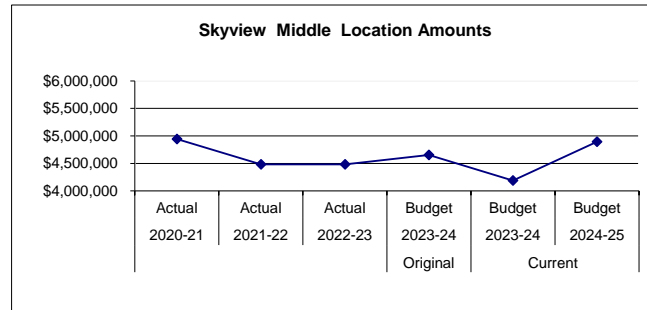


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 2,310,483	\$ 2,100,997	\$ 1,938,160	3100 Certificated Salaries	\$ 1,975,453	\$ 1,918,742	\$ 2,173,253	\$ 254,511	13
676,099	606,335	774,163	3200 Non-Certificated Salaries	652,119	612,359	706,702	94,343	15
1,435,220	1,192,161	1,223,345	3500 Employee Benefits	1,506,238	1,146,497	1,523,936	377,439	33
<u>4,421,802</u>	<u>3,899,493</u>	<u>3,935,668</u>	Subtotal - Personnel Services	<u>4,133,810</u>	<u>3,677,598</u>	<u>4,403,891</u>	<u>726,293</u>	20
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
107	366	210	4200 Staff Travel	675	675	675	-	100
-	363	-	4250 Student Travel	-	-	-	-	-
# 16,282	21,005	17,797	4300 Utility Services	16,857	16,857	18,125	1,268	8
424,451	442,107	403,077	4350 Energy	427,431	427,431	411,139	(16,292)	(4)
5,401	4,120	8,797	4400 Other Purchased Services	4,206	4,393	4,406	13	0
60,881	115,327	103,765	4500 Supplies, Materials, and Media	68,042	59,153	55,778	(3,375)	(6)
2,042	964	889	4900 Other Expenses	714	714	714	-	-
<u>509,164</u>	<u>584,252</u>	<u>534,535</u>	Subtotal - Other	<u>517,925</u>	<u>509,223</u>	<u>490,837</u>	<u>(18,386)</u>	(4)
12,956	380	11,407	5100 Equipment	-	900	-	(900)	-
<u>\$ 4,943,922</u>	<u>\$ 4,484,125</u>	<u>\$ 4,481,610</u>	Location Totals	<u>\$ 4,651,735</u>	<u>\$ 4,187,721</u>	<u>\$ 4,894,728</u>	<u>\$ 707,007</u>	17



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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
295.00	355.00	369.00	Enrollment in ADM (7-8)	355.00	333.00	350.00

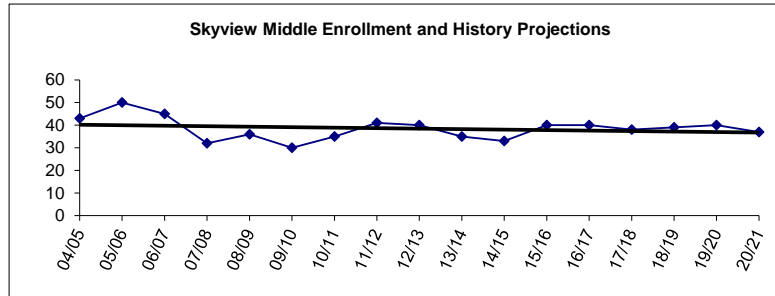
FTE's Included In Current Budget

2.00	1.00	1.50	Administrator	1.50	1.50	1.50
20.50	17.50	20.00	Teacher (Includes Quest)	15.50	16.00	18.50
1.89	1.95	1.71	Specialist*	1.71	1.62	2.50
5.00	5.00	5.00	Special Ed Teacher**	5.00	5.00	4.00
<u>29.39</u>	<u>25.45</u>	<u>28.21</u>	Certificated Subtotal	<u>23.71</u>	<u>24.12</u>	<u>26.50</u>
4.40	4.40	5.28	Special Ed Aide	5.28	5.28	5.28
0.88	0.88	0.88	Aide	0.88	0.88	0.44
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
4.00	3.00	5.00	Support	2.00	3.50	3.00
<u>4.00</u>	<u>4.00</u>	<u>4.50</u>	Custodian	<u>4.50</u>	<u>4.50</u>	<u>3.50</u>
<u>14.16</u>	<u>13.16</u>	<u>16.54</u>	Non-Certificated Subtotal	<u>13.54</u>	<u>15.04</u>	<u>13.10</u>
<u>43.55</u>	<u>38.61</u>	<u>44.75</u>	Total	<u>37.25</u>	<u>39.16</u>	<u>39.60</u>

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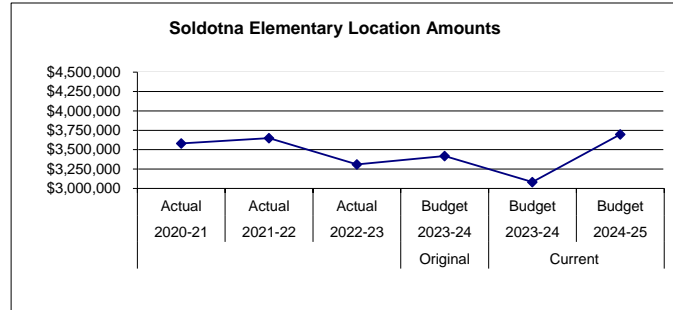


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 1,653,453	\$ 1,706,023	\$ 1,513,144	3100 Certificated Salaries	\$ 1,531,482	\$ 1,518,167	\$ 1,780,296	\$ 262,129	17
554,977	617,496	541,382	3200 Non-Certificated Salaries	527,984	440,288	531,452	91,164	21
1,228,553	1,162,487	995,100	3500 Employee Benefits	1,216,742	964,589	1,247,247	282,658	29
<u>3,436,983</u>	<u>3,486,006</u>	<u>3,049,626</u>	Subtotal - Personnel Services	<u>3,276,208</u>	<u>2,923,044</u>	<u>3,558,995</u>	<u>635,951</u>	22
-	-	85,960	4100 Professional and Technical Services	-	-	-	-	-
-	148	170	4200 Staff Travel	1,350	1,350	1,350	-	-
-	-	64	4250 Student Travel	-	-	-	-	-
6,259	7,454	8,579	4300 Utility Services	6,460	6,460	8,329	1,869	29
95,854	98,066	94,165	4350 Energy	98,995	98,995	96,049	(2,946)	(3)
2,228	2,873	3,519	4400 Other Purchased Services	2,808	2,808	2,895	87	3
39,052	51,923	54,930	4500 Supplies, Materials, and Media	32,537	49,669	29,322	(20,347)	(41)
893	718	718	4900 Other Expenses	700	700	700	-	-
<u>144,286</u>	<u>161,182</u>	<u>248,105</u>	Subtotal - Other	<u>142,850</u>	<u>159,982</u>	<u>138,645</u>	<u>(21,337)</u>	(13)
-	2,675	12,538	5100 Equipment	-	-	-	-	-
<u>\$ 3,581,269</u>	<u>\$ 3,649,863</u>	<u>\$ 3,310,269</u>	Location Totals	<u>\$ 3,419,058</u>	<u>\$ 3,083,026</u>	<u>\$ 3,697,640</u>	<u>\$ 614,614</u>	20



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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
209.00	259.00	237.00	Enrollment in ADM (PS-6)	245.00	243.00	237.00

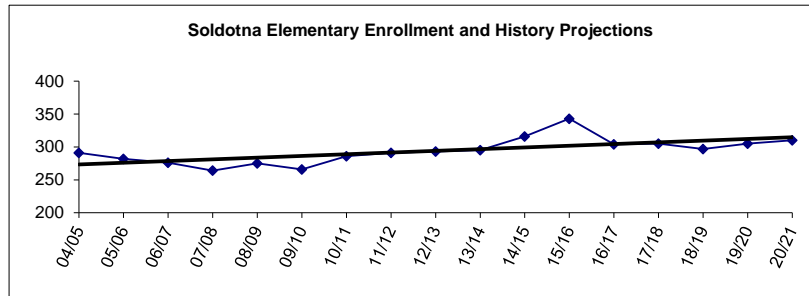
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
12.65	12.00	14.00	Teacher (Includes Quest)	11.50	10.65	14.50
1.15	1.35	0.40	Specialist*	0.40	1.10	2.50
7.00	7.00	6.00	Special Ed Teacher**	6.00	5.00	5.00
<u>21.80</u>	<u>21.35</u>	<u>21.40</u>	Certificated Subtotal	<u>18.90</u>	<u>17.75</u>	<u>23.00</u>
9.15	9.30	7.36	Special Ed Aide	7.36	7.45	7.54
0.40	0.40	0.40	Aide (ELL tutor budgeted @ Loc. 92)	0.40	0.37	0.56
0.56	0.68	0.68	Nurse***	0.68	0.68	0.68
1.50	1.00	1.50	Support	1.00	1.00	1.00
2.00	1.50	2.00	Custodian	2.00	2.00	3.00
<u>13.61</u>	<u>12.88</u>	<u>11.94</u>	Non-Certificated Subtotal	<u>11.44</u>	<u>11.50</u>	<u>12.78</u>
<u>35.41</u>	<u>34.23</u>	<u>33.34</u>	Total	<u>30.34</u>	<u>29.25</u>	<u>35.78</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.



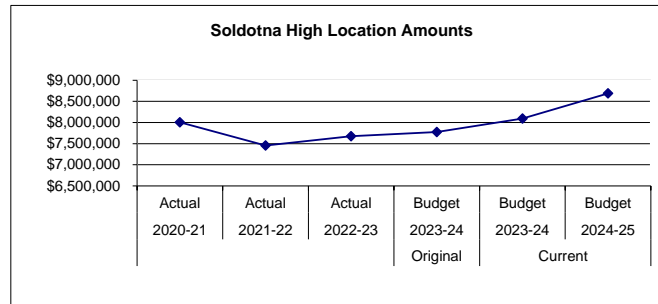
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/15/24

Location: 09 Soldotna High

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 3,667,172	\$ 3,409,442	\$ 3,569,188	3100 Certificated Salaries	\$ 3,536,552	\$ 3,787,938	\$ 4,091,708	\$ 303,770	8
1,124,246	1,128,021	1,161,238	3200 Non-Certificated Salaries	1,043,215	1,157,599	1,244,215	86,616	7
2,565,385	2,192,034	2,307,522	3500 Employee Benefits	2,580,483	2,508,125	2,741,973	233,848	9
<u>7,356,803</u>	<u>6,729,497</u>	<u>7,037,948</u>	Subtotal - Personnel services	<u>7,160,250</u>	<u>7,453,662</u>	<u>8,077,896</u>	<u>624,234</u>	8
-	26,222	325	4100 Professional and Technical Services	-	-	-	-	-
4,485	10,467	13,014	4200 Staff Travel	6,350	6,350	6,350	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
24,620	30,979	35,778	4300 Utility Services	28,742	28,742	34,885	6,143	21
443,580	409,488	418,999	4350 Energy	421,638	421,638	427,379	5,741	1
16,708	19,021	23,097	4400 Other Purchased Services	11,246	19,876	16,033	(3,843)	(19)
120,623	204,742	106,274	4500 Supplies, Materials, and Media	132,544	136,773	113,900	(22,873)	(17)
14,266	13,092	13,286	4900 Other Expenses	12,678	19,978	12,678	(7,300)	(37)
<u>624,282</u>	<u>714,011</u>	<u>610,773</u>	Subtotal - Other	<u>613,198</u>	<u>633,357</u>	<u>611,225</u>	<u>(22,132)</u>	(3)
<u>26,525</u>	<u>12,553</u>	<u>25,621</u>	5100 Equipment	-	5,087	-	(5,087)	-
<u>\$ 8,007,610</u>	<u>\$ 7,456,061</u>	<u>\$ 7,674,342</u>	Location Totals	<u>\$ 7,773,448</u>	<u>\$ 8,092,106</u>	<u>\$ 8,689,121</u>	<u>\$ 597,015</u>	7



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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
567.00	654.00	658.00	Enrollment in ADM (10-12)	742.00	682.00	675.00

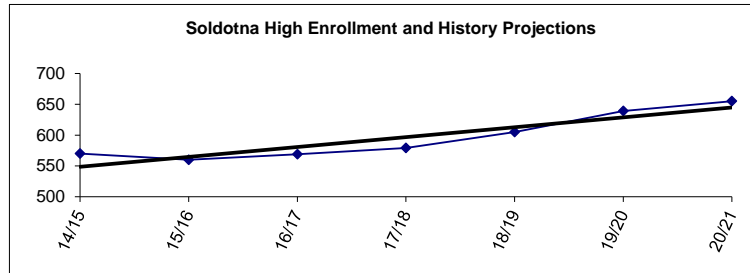
FTE's Included In Current Budget

2.00	2.00	2.50	Administrator	2.50	2.50	2.50
31.20	25.89	31.23	Teacher (Includes Quest)	25.00	28.42	29.50
5.12	5.18	4.54	Specialist*	4.54	4.60	6.00
7.00	8.00	8.00	Special Ed Teacher**	8.00	8.50	8.50
<u>45.32</u>	<u>41.07</u>	<u>46.27</u>	Certificated Subtotal	<u>40.04</u>	<u>44.02</u>	<u>46.50</u>
12.32	12.32	12.32	Special Ed Aide	12.32	12.32	12.32
1.19	0.44	0.44	Aide	0.44	0.44	1.44
1.00	1.00	1.00	Nurse***	1.00	1.00	1.00
6.00	5.50	6.00	Support	5.00	6.00	5.50
5.50	5.00	5.50	Custodian	5.50	5.50	5.00
<u>26.01</u>	<u>24.26</u>	<u>25.26</u>	Non-Certificated Subtotal	<u>24.26</u>	<u>25.26</u>	<u>25.26</u>
<u>71.33</u>	<u>65.33</u>	<u>71.53</u>	Total	<u>64.30</u>	<u>69.28</u>	<u>71.76</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.



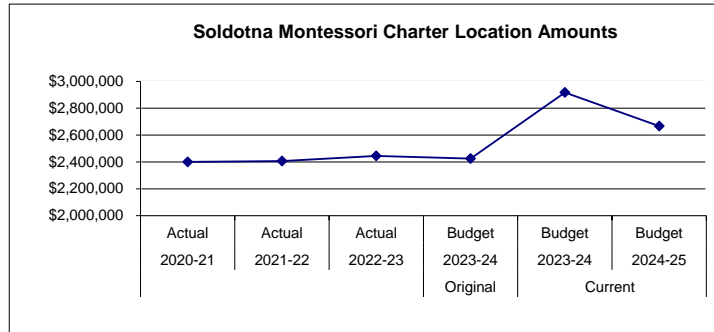
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/15/24

Location: 64 Soldotna Montessori Charter School

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 914,668	\$ 924,777	\$ 893,098	3100 Certificated Salaries	\$ 894,313	\$ 985,656	\$ 1,005,598	\$ 19,942	2
316,563	339,416	360,427	3200 Non-Certificated Salaries	337,682	375,185	390,508	15,323	4
589,184	533,666	539,444	3500 Employee Benefits	784,639	549,018	769,964	220,946	40
<u>1,820,415</u>	<u>1,797,859</u>	<u>1,792,969</u>	Subtotal - Personnel Services	<u>2,016,634</u>	<u>1,909,859</u>	<u>2,166,070</u>	<u>256,211</u>	<u>13</u>
249	10,310	10,721	4100 Professional and Technical Services	-	20,000	-	(20,000)	-
477	10,758	14,562	4200 Staff Travel	-	-	-	-	-
120	372	-	4250 Student Travel	-	-	-	-	-
2,857	3,245	3,136	4300 Utility Services	-	-	-	-	-
39,605	39,486	29,112	4350 Energy	-	-	-	-	-
417,987	424,787	469,505	4400 Other Purchased Services	459,869	523,904	530,006	6,102	1
42,733	44,584	54,434	4500 Supplies, Materials, and Media	(56,851)	141,474	(34,004)	(175,478)	(124)
893	372	(4,945)	4900 Other Expenses	5,371	239,706	5,738	(233,968)	(98)
-	-	-	4900 Other Expenses - Additional Allowable	-	-	-	-	-
<u>74,318</u>	<u>74,290</u>	<u>75,333</u>	4950 Indirect Costs	-	82,290	-	(82,290)	(100)
<u>579,239</u>	<u>608,204</u>	<u>651,858</u>	Subtotal - Other	<u>408,389</u>	<u>1,007,374</u>	<u>501,740</u>	<u>(505,634)</u>	<u>(50)</u>
<u>875</u>	<u>698</u>	<u>-</u>	5100 Equipment	-	-	-	-	-
<u>\$ 2,400,529</u>	<u>\$ 2,406,761</u>	<u>\$ 2,444,827</u>	Location Totals	<u>\$ 2,425,023</u>	<u>\$ 2,917,233</u>	<u>\$ 2,667,810</u>	<u>\$ (249,423)</u>	<u>(9)</u>



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
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/15/24

Location: 64 Soldotna Montessori Charter School

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
156.00	163.00	165.00	Enrollment in ADM (K-6)	166.00	163.00	164.00

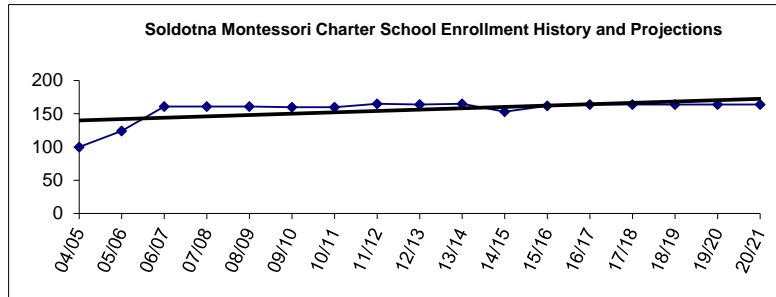
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
9.35	9.35	8.85	Teacher (Includes Quest)	8.85	9.85	10.85
0.40	0.45	-	Specialist*	-	0.40	-
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	-
<u>11.75</u>	<u>11.80</u>	<u>10.85</u>	Certificated Subtotal	<u>10.85</u>	<u>12.25</u>	<u>11.85</u>
1.51	1.51	1.69	Special Ed Aide	1.69	2.57	-
4.91	4.77	4.75	Aide	4.75	4.77	6.97
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	-
<u>8.74</u>	<u>8.60</u>	<u>8.76</u>	Non-Certificated Subtotal	<u>8.76</u>	<u>9.66</u>	<u>8.29</u>
<u>20.49</u>	<u>20.40</u>	<u>19.61</u>	Total	<u>19.61</u>	<u>21.91</u>	<u>20.14</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
2024 - 2025 Budget

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
-	-	-	3200 Non-Certificated Salaries	-	-	-	-	-
-	-	-	3500 Employee Benefits	-	-	-	-	-
-	-	-	Subtotal - Personnel Services	-	-	-	-	-
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
-	-	-	4200 Staff Travel	-	-	-	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
# -	-	-	4300 Utility Services	-	-	-	-	-
-	-	-	4350 Energy	-	-	-	-	-
-	-	-	4400 Other Purchased Services	-	-	-	-	-
-	-	-	4500 Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900 Other Expenses	-	-	-	-	-
-	-	-	Subtotal - Other	-	-	-	-	-
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Location Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
-	-	-	Enrollment in ADM (9)	-	-	-
<u>FTE's Included In Current Budget</u>						
-	-	-	Administrator	-	-	-
-	-	-	Teacher (Includes Quest)	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
-	-	-	Special Ed Aide	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
-	-	-	Support	-	-	-
-	-	-	Custodian	-	-	-
-	-	-	Non-Certificated Subtotal	-	-	-
-	-	-	Total	-	-	-

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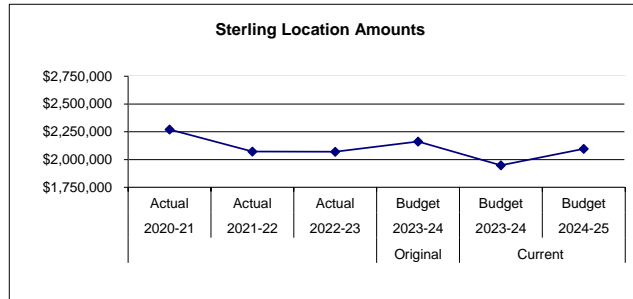
*** Support staffing formula for nurses does not always provide enough coverage to comply with legal requirements, so nurses are staffed at a higher level than the formula.

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 1,089,633	\$ 1,001,979	\$ 965,080	3100 Certificated Salaries	\$ 964,670	\$ 918,786	\$ 952,974	\$ 34,188	4
268,486	280,328	325,407	3200 Non-Certificated Salaries	329,806	304,986	326,860	21,874	7
765,530	641,003	650,044	3500 Employee Benefits	741,676	583,527	698,087	114,560	20
<u>2,123,649</u>	<u>1,923,310</u>	<u>1,940,531</u>	Subtotal - Personnel Services	<u>2,036,152</u>	<u>1,807,299</u>	<u>1,977,921</u>	<u>170,622</u>	9
-	-	275	4100 Professional and Technical Services	-	500	-	(500)	-
451	293	645	4200 Staff Travel	1,350	1,350	1,350	-	-
-	7	-	4250 Student Travel	-	-	-	-	-
9,670	10,700	9,875	4300 Utility Services	7,918	7,918	7,517	(401)	(5)
93,199	94,828	89,434	4350 Energy	96,873	96,873	91,223	(5,650)	(6)
1,808	1,313	1,775	4400 Other Purchased Services	1,712	1,712	1,545	(167)	(10)
32,330	41,342	27,668	4500 Supplies, Materials, and Media	18,376	32,058	15,712	(16,346)	(51)
718	753	718	4900 Other Expenses	560	560	560	-	-
<u>138,176</u>	<u>149,236</u>	<u>130,390</u>	Subtotal - Other	<u>126,789</u>	<u>140,971</u>	<u>117,907</u>	<u>(22,564)</u>	(16)
8,752	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 2,270,577</u>	<u>\$ 2,072,546</u>	<u>\$ 2,070,921</u>	Location Totals	<u>\$ 2,162,941</u>	<u>\$ 1,948,270</u>	<u>\$ 2,095,828</u>	<u>\$ 148,058</u>	8



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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
141.00	141.00	142.00	Enrollment in ADM (K-6)	140.00	120.00	116.00

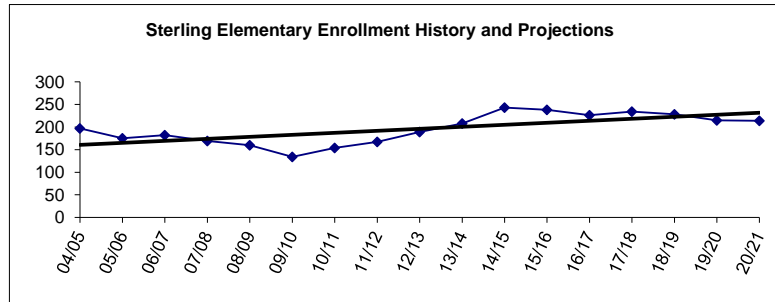
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
11.00	9.00	10.50	Teacher (Includes Quest)	8.80	8.00	7.50
0.90	1.20	1.60	Specialist*	0.70	0.80	2.15
2.00	2.00	2.00	Special Ed Teacher**	1.00	2.00	2.00
<u>14.90</u>	<u>13.20</u>	<u>15.10</u>	Certificated Subtotal	<u>11.50</u>	<u>11.80</u>	<u>12.65</u>
2.64	2.64	2.99	Special Ed Aide	2.99	2.64	2.64
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.88	0.88	0.88	Nurse***	0.88	0.88	0.88
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.50	1.50	1.50	Custodian	1.50	1.50	1.50
<u>6.40</u>	<u>6.40</u>	<u>6.75</u>	Non-Certificated Subtotal	<u>6.75</u>	<u>6.40</u>	<u>6.40</u>
<u>21.30</u>	<u>19.60</u>	<u>21.85</u>	Total	<u>18.25</u>	<u>18.20</u>	<u>19.05</u>

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

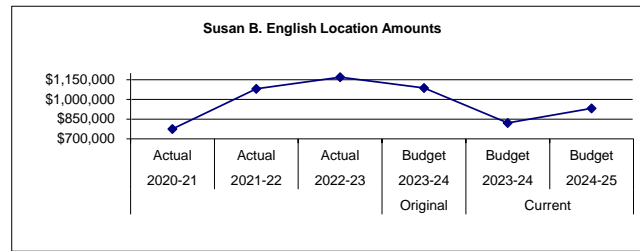


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 213,271	\$ 343,278	\$ 313,398	3100 Certificated Salaries	\$ 348,775	\$ 185,682	\$ 166,512	\$ (19,170)	(10)
133,911	147,199	185,934	3200 Non-Certificated Salaries	162,631	156,653	169,312	12,659	8
231,443	275,208	268,406	3500 Employee Benefits	311,213	199,731	230,370	30,639	15
<u>578,625</u>	<u>765,685</u>	<u>767,738</u>	Subtotal - Personnel Services	<u>822,619</u>	<u>542,066</u>	<u>566,194</u>	<u>24,128</u>	4
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
176	3,438	3,743	4200 Staff Travel	4,500	4,500	4,500	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
25,861	33,678	32,597	4300 Utility Services	32,578	32,578	35,046	2,468	8
158,616	238,884	296,634	4350 Energy	198,725	198,725	302,567	103,842	52
2,000	2,488	4,253	4400 Other Purchased Services	4,645	13,901	4,318	(9,583)	(69)
7,920	26,243	24,094	4500 Supplies, Materials, and Media	16,606	21,269	12,015	(9,254)	(44)
2,352	8,570	38,682	4900 Other Expenses	8,250	8,250	8,250	-	-
<u>196,925</u>	<u>313,301</u>	<u>400,003</u>	Subtotal - Other	<u>265,304</u>	<u>279,223</u>	<u>366,696</u>	<u>87,473</u>	31
-	1,930	1,628	5100 Equipment	-	-	-	-	-
<u>\$ 775,550</u>	<u>\$ 1,080,916</u>	<u>\$ 1,169,369</u>	Location Totals	<u>\$ 1,087,923</u>	<u>\$ 821,289</u>	<u>\$ 932,890</u>	<u>\$ 111,601</u>	14



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
45.00	48.00	54.00	Enrollment in ADM (K-12)	57.00	19.00	24.00

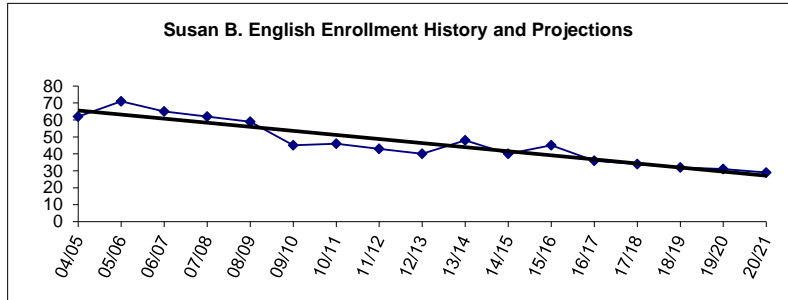
FTE's Included In Current Budget

0.20	0.20	0.20	Administrator	0.50	0.50	0.10
3.00	3.80	3.90	Teacher (Includes Quest)	3.10	2.50	2.00
0.20	0.35	0.33	Specialist*	0.33	0.10	0.10
0.05	0.08	-	Special Ed Teacher**	-	-	-
<u>3.45</u>	<u>4.43</u>	<u>4.43</u>	Certificated Subtotal	<u>3.93</u>	<u>3.10</u>	<u>2.20</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
0.88	1.51	1.51	Support	0.88	1.51	1.51
1.75	1.75	2.00	Custodian	2.00	2.00	1.50
<u>3.51</u>	<u>4.14</u>	<u>4.39</u>	Non-Certificated Subtotal	<u>3.76</u>	<u>4.39</u>	<u>3.89</u>
<u>6.96</u>	<u>8.57</u>	<u>8.82</u>	Total	<u>7.69</u>	<u>7.49</u>	<u>6.09</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.

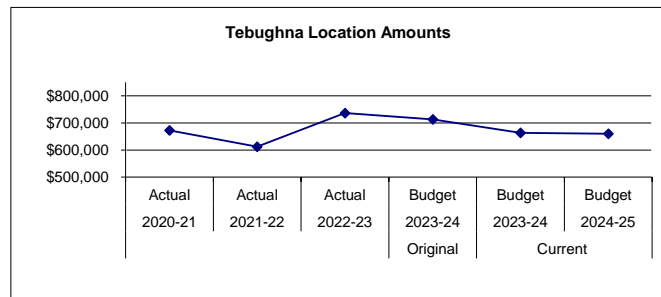


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 210,286	\$ 186,620	\$ 263,896	3100 Certificated Salaries	\$ 219,911	\$ 233,756	\$ 197,266	\$ (36,490)	(16)
86,587	72,466	65,937	3200 Non-Certificated Salaries	91,550	72,659	86,654	13,995	19
143,420	101,419	150,690	3500 Employee Benefits	174,914	125,704	160,121	34,417	27
<u>440,293</u>	<u>360,505</u>	<u>480,523</u>	Subtotal - Personnel Services	<u>486,375</u>	<u>432,119</u>	<u>444,041</u>	<u>11,922</u>	3
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
353	5,538	5,854	4200 Staff Travel	5,500	5,500	5,500	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
83,310	98,255	97,849	4300 Utility Services	74,427	74,427	75,085	658	1
126,732	125,719	117,476	4350 Energy	129,410	129,410	119,827	(9,583)	(7)
1,235	1,270	1,130	4400 Other Purchased Services	2,532	2,532	2,462	(70)	(3)
12,531	13,824	23,405	4500 Supplies, Materials, and Media	7,538	12,362	6,403	(5,959)	(48)
7,385	7,205	9,823	4900 Other Expenses	6,950	6,950	6,950	-	-
<u>231,546</u>	<u>251,811</u>	<u>255,537</u>	Subtotal - Other	<u>226,357</u>	<u>231,181</u>	<u>216,227</u>	<u>(14,954)</u>	(6)
650	-	420	5100 Equipment	-	-	-	-	-
<u>\$ 672,489</u>	<u>\$ 612,316</u>	<u>\$ 736,480</u>	Location Totals	<u>\$ 712,732</u>	<u>\$ 663,300</u>	<u>\$ 660,268</u>	<u>\$ (3,032)</u>	(0)



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
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures
Location: 01 Tebughna

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
24.00	25.00	27.00	Enrollment in ADM (K-12)	27.00	17.00	19.00

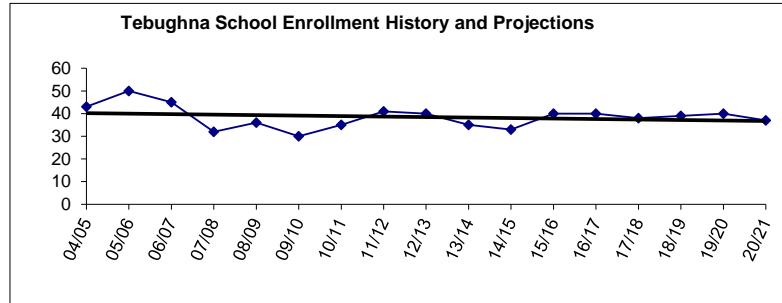
FTE's Included In Current Budget

0.10	0.20	0.20	Administrator	0.20	0.20	0.10
2.90	2.00	2.80	Teacher (Includes Quest)	2.10	2.55	2.00
-	0.10	0.11	Specialist *	0.01	-	0.15
0.10	-	-	Special Ed Teacher**	-	-	-
<u>3.10</u>	<u>2.30</u>	<u>3.11</u>	Certificated Subtotal	<u>2.31</u>	<u>2.75</u>	<u>2.25</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>4.98</u>	<u>4.18</u>	<u>4.99</u>	Total	<u>4.19</u>	<u>4.63</u>	<u>4.13</u>

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

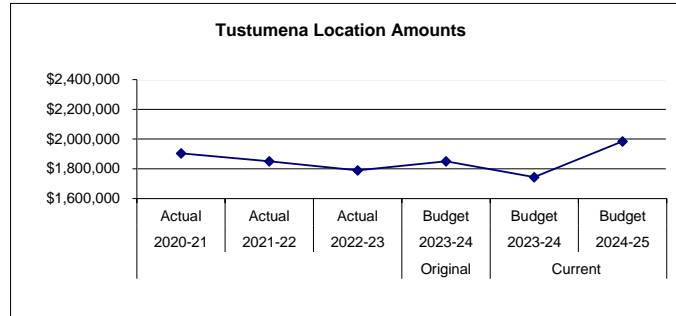


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 880,060	\$ 856,062	\$ 775,132	3100 Certificated Salaries	\$ 757,797	\$ 736,858	\$ 840,418	\$ 103,560	14
266,011	274,448	283,753	3200 Non-Certificated Salaries	292,151	288,113	327,624	39,511	14
608,114	562,174	575,665	3500 Employee Benefits	651,136	561,132	675,932	114,800	20
<u>1,754,185</u>	<u>1,692,684</u>	<u>1,634,550</u>	Subtotal - Personnel Services	<u>1,701,084</u>	<u>1,586,103</u>	<u>1,843,974</u>	<u>257,871</u>	16
-	-	275	4100 Professional and Technical Services	-	-	-	-	-
25	948	662	4200 Staff Travel	1,350	1,350	1,350	-	-
66	-	-	4250 Student Travel	-	-	-	-	-
5,592	5,422	5,403	4300 Utility Services	5,703	5,703	5,488	(215)	(4)
120,313	123,109	112,463	4350 Energy	121,682	121,682	114,712	(6,970)	(6)
1,688	1,517	2,061	4400 Other Purchased Services	1,586	1,586	1,612	26	2
18,335	26,653	31,991	4500 Supplies, Materials, and Media	18,877	27,249	17,121	(10,128)	(37)
688	70	618	4900 Other Expenses	700	700	700	-	-
<u>146,707</u>	<u>157,719</u>	<u>153,473</u>	Subtotal - Other	<u>149,898</u>	<u>158,270</u>	<u>140,983</u>	<u>(17,287)</u>	(11)
<u>3,405</u>	<u>598</u>	<u>1,616</u>	5100 Equipment	-	-	-	-	-
<u>\$ 1,904,297</u>	<u>\$ 1,851,001</u>	<u>\$ 1,789,639</u>	Location Totals	<u>\$ 1,850,982</u>	<u>\$ 1,744,373</u>	<u>\$ 1,984,957</u>	<u>\$ 240,584</u>	14



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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
112.00	124.00	126.00	Enrollment in ADM (K-6)	128.00	132.00	122.00

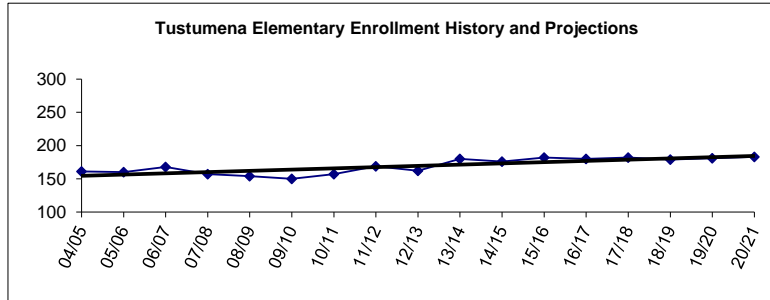
FTE's Included In Current Budget

0.70	0.60	1.00	Administrator	1.00	1.00	1.00
9.00	8.00	7.50	Teacher (Includes Quest)	6.00	7.20	7.50
0.40	0.70	0.70	Specialist*	0.70	-	2.20
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	3.00
<u>12.10</u>	<u>11.30</u>	<u>11.20</u>	Certificated Subtotal	<u>9.70</u>	<u>10.20</u>	<u>13.70</u>
3.52	3.52	3.52	Special Ed Aide	3.52	3.52	3.52
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.35	0.35	0.35	Nurse***	0.35	0.75	0.75
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.50	1.50	1.50	Custodian	1.50	1.50	1.50
<u>6.75</u>	<u>6.75</u>	<u>6.75</u>	Non-Certificated Subtotal	<u>6.75</u>	<u>7.15</u>	<u>7.15</u>
<u>18.85</u>	<u>18.05</u>	<u>17.95</u>	Total	<u>16.45</u>	<u>17.35</u>	<u>20.85</u>

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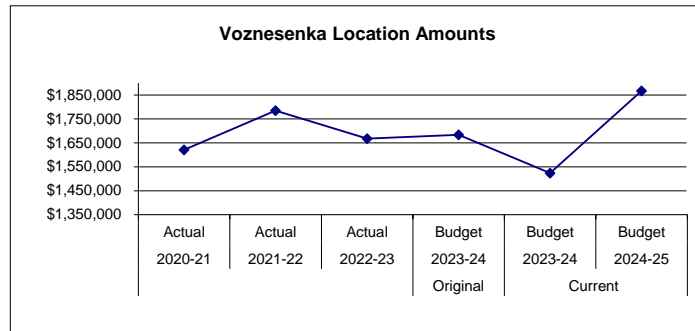
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/15/24

Location: 53 Voznesenka Elementary / High

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 717,639	\$ 793,808	\$ 736,863	3100 Certificated Salaries	\$ 653,725	\$ 665,328	\$ 759,991	\$ 94,663	14
220,171	244,402	239,006	3200 Non-Certificated Salaries	248,933	209,317	282,217	72,900	35
527,328	535,417	475,444	3500 Employee Benefits	591,730	449,326	633,692	184,366	41
<u>1,465,138</u>	<u>1,573,627</u>	<u>1,451,313</u>	Subtotal - Personnel Services	<u>1,494,388</u>	<u>1,323,971</u>	<u>1,675,900</u>	<u>351,929</u>	27
-	100	-	4100 Professional and Technical Services	-	-	-	-	-
172	1,507	2,089	4200 Staff Travel	1,800	1,800	1,800	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
9,736	9,843	10,184	4300 Utility Services	8,340	8,340	8,554	214	3
30,693	37,472	32,316	4350 Energy	31,745	31,745	32,962	1,217	4
92,448	130,427	134,483	4400 Other Purchased Services	131,774	132,524	131,894	(630)	(0)
17,827	31,131	36,750	4500 Supplies, Materials, and Media	14,267	24,336	15,393	(8,943)	(37)
1,119	1,079	423	4900 Other Expenses	1,164	1,164	1,164	-	-
<u>151,995</u>	<u>211,559</u>	<u>216,245</u>	Subtotal - Other	<u>189,090</u>	<u>199,909</u>	<u>191,767</u>	<u>(8,142)</u>	(4)
3,413	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 1,620,546</u>	<u>\$ 1,785,186</u>	<u>\$ 1,667,558</u>	Location Totals	<u>\$ 1,683,478</u>	<u>\$ 1,523,880</u>	<u>\$ 1,867,667</u>	<u>\$ 343,787</u>	23



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
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/15/24

Location: 53 Voznesenka Elementary / High

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
117.00	129.00	109.00	Enrollment in ADM (K-12)	120.00	131.00	123.00

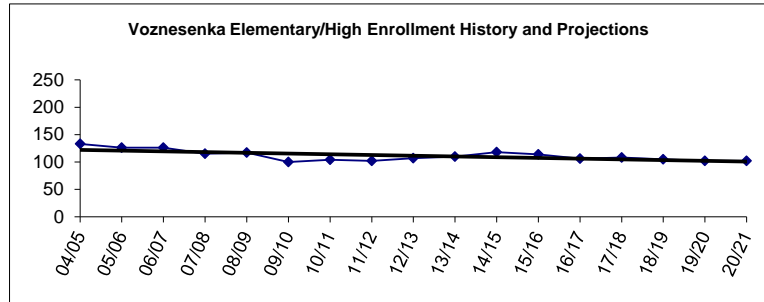
FTE's Included In Current Budget

0.70	0.70	0.80	Administrator	0.80	0.80	0.80
8.13	8.40	8.90	Teacher (Includes Quest)	6.90	7.40	8.40
0.20	0.65	0.60	Specialist*	0.60	0.73	0.20
1.00	1.00	1.00	Special Ed Teacher**	1.00	1.00	1.00
<u>10.03</u>	<u>10.75</u>	<u>11.30</u>	Certificated Subtotal	<u>9.30</u>	<u>9.93</u>	<u>10.40</u>
0.88	0.88	0.88	Special Ed Aide	0.88	0.88	0.88
2.25	2.38	2.38	Aide	2.38	2.38	2.38
-	-	-	Nurse***	-	-	-
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.63	1.21	1.75	Custodian	1.75	2.00	2.00
<u>5.76</u>	<u>5.47</u>	<u>6.01</u>	Non-Certificated Subtotal	<u>6.01</u>	<u>6.26</u>	<u>6.26</u>
<u>15.79</u>	<u>16.22</u>	<u>17.31</u>	Total	<u>15.31</u>	<u>16.19</u>	<u>16.66</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.

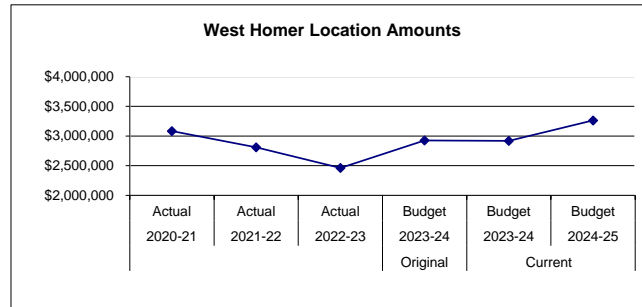


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 1,379,938	\$ 1,335,566	\$ 1,083,517	3100 Certificated Salaries	\$ 1,191,452	\$ 1,263,728	\$ 1,374,206	\$ 110,478	9
487,804	411,226	439,017	3200 Non-Certificated Salaries	481,809	475,942	582,194	106,252	22
1,053,819	864,813	737,633	3500 Employee Benefits	1,071,967	884,965	1,136,312	251,347	28
<u>2,921,561</u>	<u>2,611,605</u>	<u>2,260,167</u>	Subtotal - Personnel Services	<u>2,745,228</u>	<u>2,624,635</u>	<u>3,092,712</u>	<u>468,077</u>	18
-	-	275	4100 Professional and Technical Services	-	101,674	-	(101,674)	-
319	656	1,537	4200 Staff Travel	1,350	1,350	1,350	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
9,808	12,057	14,208	4300 Utility Services	10,653	10,653	13,638	2,985	28
119,911	144,962	126,223	4350 Energy	138,082	138,082	128,747	(9,335)	(7)
2,579	2,566	2,660	4400 Other Purchased Services	2,442	3,129	2,471	(658)	(21)
29,253	36,453	54,985	4500 Supplies, Materials, and Media	26,130	37,433	24,836	(12,597)	(34)
893	893	893	4900 Other Expenses	700	700	700	-	-
<u>162,763</u>	<u>197,587</u>	<u>200,781</u>	Subtotal - Other	<u>179,357</u>	<u>293,021</u>	<u>171,742</u>	<u>(121,279)</u>	(41)
-	2,194	1,523	5100 Equipment	-	1,550	-	(1,550)	-
<u>\$ 3,084,324</u>	<u>\$ 2,811,386</u>	<u>\$ 2,462,471</u>	Location Totals	<u>\$ 2,924,585</u>	<u>\$ 2,919,206</u>	<u>\$ 3,264,454</u>	<u>\$ 345,248</u>	12



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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
170.00	202.00	218.00	Enrollment in ADM (3-6)	210.00	206.00	199.00

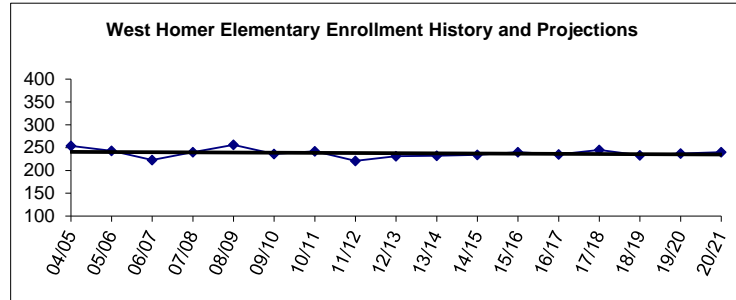
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
14.50	12.50	13.00	Teacher (Includes Quest)	10.50	10.50	12.00
1.73	1.28	0.27	Specialist*	0.27	0.40	0.40
4.00	5.00	4.00	Special Ed Teacher**	4.00	5.00	4.00
<u>21.23</u>	<u>19.78</u>	<u>18.27</u>	Certificated Subtotal	<u>15.77</u>	<u>16.90</u>	<u>17.40</u>
8.27	7.39	7.04	Special Ed Aide	7.04	7.44	7.04
0.44	0.44	0.44	Aide	0.38	0.44	0.44
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>12.00</u>	<u>11.65</u>	Non-Certificated Subtotal	<u>11.59</u>	<u>12.05</u>	<u>11.65</u>
<u>34.11</u>	<u>31.78</u>	<u>29.92</u>	Total	<u>27.36</u>	<u>28.95</u>	<u>29.05</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.



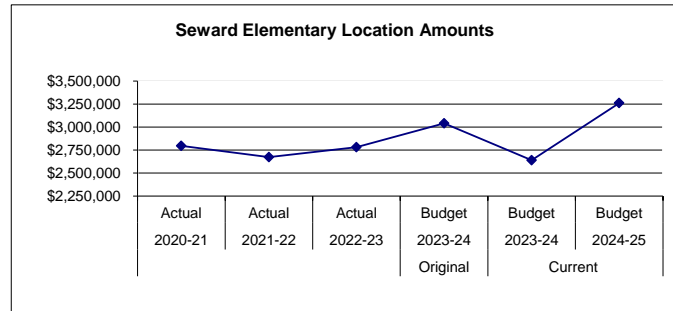
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/15/24

Location: 42 William H. Seward Elementary

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 1,505,834	\$ 1,335,756	\$ 1,507,547	3100 Certificated Salaries	\$ 1,510,901	\$ 1,406,165	\$ 1,632,621	\$ 226,456	16
268,322	320,444	307,706	3200 Non-Certificated Salaries	314,453	325,561	362,799	37,238	11
844,738	752,093	729,444	3500 Employee Benefits	1,020,499	698,230	1,031,438	333,208	48
<u>2,618,894</u>	<u>2,408,293</u>	<u>2,544,697</u>	Subtotal - Personnel Services	<u>2,845,853</u>	<u>2,429,956</u>	<u>3,026,858</u>	<u>596,902</u>	25
-	27,739	-	4100 Professional and Technical Services	-	-	-	-	-
319	1,968	12,976	4200 Staff Travel	1,850	1,850	1,850	-	-
-	-	-	4250 Student Travel	-	-	-	-	-
23,755	23,096	23,251	4300 Utility Services	30,779	30,779	30,952	173	1
111,890	160,322	167,741	4350 Energy	129,055	129,055	171,095	42,040	33
1,292	8,337	2,660	4400 Other Purchased Services	2,526	2,526	2,571	45	2
39,737	42,523	29,590	4500 Supplies, Materials, and Media	30,716	45,302	26,600	(18,702)	(41)
893	893	893	4900 Other Expenses	700	700	700	-	-
<u>177,886</u>	<u>264,878</u>	<u>237,111</u>	Subtotal - Other	<u>195,626</u>	<u>210,212</u>	<u>233,768</u>	<u>23,556</u>	11
-	-	640	5100 Equipment	-	-	-	-	-
<u>\$ 2,796,780</u>	<u>\$ 2,673,171</u>	<u>\$ 2,782,448</u>	Location Totals	<u>\$ 3,041,479</u>	<u>\$ 2,640,168</u>	<u>\$ 3,260,626</u>	<u>\$ 620,458</u>	24



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
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/15/24

Location: 42 William H. Seward Elementary

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
211.00	227.00	226.00	Enrollment in ADM (PS-5)	218.00	224.00	208.00

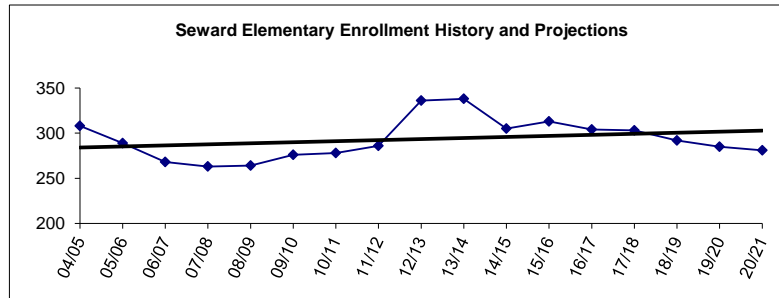
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	1.00	1.00
13.75	11.90	14.80	Teacher (Includes Quest)	12.40	11.73	13.00
2.00	0.66	2.00	Specialist*	1.40	1.00	2.00
4.00	4.00	4.00	Special Ed Teacher**	4.00	4.00	4.00
<u>20.75</u>	<u>17.56</u>	<u>21.80</u>	Certificated Subtotal	<u>18.80</u>	<u>17.73</u>	<u>20.00</u>
2.52	2.64	2.59	Special Ed Aide	2.59	2.76	2.76
0.38	0.38	0.38	Aide	0.38	0.38	0.38
0.88	0.88	0.88	Nurse***	0.88	0.80	0.80
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
<u>6.78</u>	<u>6.90</u>	<u>6.85</u>	Non-Certificated Subtotal	<u>6.85</u>	<u>6.94</u>	<u>6.94</u>
<u><u>27.53</u></u>	<u><u>24.46</u></u>	<u><u>28.65</u></u>	Total	<u><u>25.65</u></u>	<u><u>24.67</u></u>	<u><u>26.94</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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
73,788	85,412	70,398	3200 Non-Certificated Salaries	67,084	66,954	67,646	692	1
108,282	90,315	77,923	3500 Employee Benefits	48,990	94,995	84,801	(10,194)	(11)
<u>182,070</u>	<u>175,727</u>	<u>148,321</u>	Subtotal - Personnel Services	<u>116,074</u>	<u>161,949</u>	<u>152,447</u>	<u>(9,502)</u>	
170,505	162,134	203,796	4100 Professional and Technical Services	125,000	175,000	125,000	(50,000)	(29)
8,351	27,133	20,363	4200 Staff Travel	38,595	38,595	41,325	2,730	7
17	-	16	4300 Utility Services	200	200	200	-	-
16,272	16,877	17,196	4400 Other Purchased Services	18,800	18,800	18,800	-	-
16,901	17,567	15,468	4500 Supplies, Materials, and Media	6,109	13,800	15,900	2,100	15
-	-	-	4800 Tuition and Stipends	-	-	-	-	-
29,169	29,761	25,490	4900 Other Expenses	28,900	41,170	28,900	-	-
<u>241,215</u>	<u>253,472</u>	<u>282,329</u>	Subtotal - Other	<u>217,604</u>	<u>287,565</u>	<u>230,125</u>	<u>(45,170)</u>	(16)
10,640	-	-	5100 Equipment	-	500	-	-	-
<u>\$ 433,925</u>	<u>\$ 429,199</u>	<u>\$ 430,650</u>	Location Totals	<u>\$ 333,678</u>	<u>\$ 450,014</u>	<u>\$ 382,572</u>	<u>\$ (54,672)</u>	(12)

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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
0.50	0.50	0.50	Support	0.50	0.50	0.50
0.50	0.50	0.50	Non-Certificated Subtotal	0.50	0.50	0.50
0.50	0.50	0.50	Total	0.50	0.50	0.50

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 208,034	\$ 187,262	\$ 187,294	3100 Certificated Salaries	\$ 192,500	\$ 192,500	\$ 192,500	\$ -	-
40,188	51,440	36,784	3200 Non-Certificated Salaries	35,484	35,354	36,046	692	2
79,447	77,103	72,654	3500 Employee Benefits	63,399	75,280	75,192	(88)	(0)
<u>327,669</u>	<u>315,805</u>	<u>296,732</u>	Subtotal - Personnel Services	<u>291,383</u>	<u>303,134</u>	<u>303,738</u>	<u>604</u>	<u>0</u>
100	923	4,395	4100 Professional and Technical Services	-	-	-	-	-
841	21,085	16,650	4200 Staff Travel	29,350	29,350	29,350	-	-
12,841	13,026	12,049	4300 Utility Services	15,750	15,750	15,750	-	-
83	1,824	3,334	4400 Other Purchased Services	6,050	4,050	6,050	2,000	49
12,082	15,394	13,634	4500 Supplies, Materials, and Media	13,800	13,300	13,800	500	4
1,700	5,490	750	4900 Other Expenses	4,000	4,000	4,000	-	-
<u>27,647</u>	<u>57,742</u>	<u>50,812</u>	Subtotal - Other	<u>68,950</u>	<u>66,450</u>	<u>68,950</u>	<u>2,500</u>	<u>4</u>
<u>760</u>	<u>13,300</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>(2,500)</u>	<u>(100)</u>
<u>\$ 356,076</u>	<u>\$ 386,847</u>	<u>\$ 347,544</u>	Location Totals	<u>\$ 360,333</u>	<u>\$ 372,084</u>	<u>\$ 372,688</u>	<u>\$ 604</u>	<u>0</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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Superintendent	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certificated Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	Support	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	Non-Certificated Subtotal	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
<u><u>1.50</u></u>	<u><u>1.50</u></u>	<u><u>1.50</u></u>	Total	<u><u>1.50</u></u>	<u><u>1.50</u></u>	<u><u>1.50</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.

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/15/24

Location: 72 Assistant Superintendent Instructional Support

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
325,550	-	-	3200 Non-Certificated Salaries	-	-	-	-	-
127,966	-	-	3500 Employee Benefits	-	-	-	-	-
<u>453,516</u>	<u>-</u>	<u>-</u>	Subtotal - Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
450	-	-	4100 Professional and Technical Services	-	-	-	-	-
85	-	-	4200 Staff Travel	-	-	-	-	-
2,854	-	-	4300 Utility Services	-	-	-	-	-
10,370	-	-	4350 Energy	-	-	-	-	-
256,416	-	-	4400 Other Purchased Services	-	-	-	-	-
1,010,866	-	-	4450 Insurance Premiums	-	-	-	-	-
16,013	-	-	4500 Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900 Other Expenses	-	-	-	-	-
<u>1,297,054</u>	<u>-</u>	<u>-</u>	Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 1,750,570</u>	<u>\$ -</u>	<u>\$ -</u>	Location Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/15/24

Location: 72 Assistant Superintendent Instructional Support

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
FTE's Included In Current Budget						
-	-	-	Assistant Superintendent	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	-	-	Assistant Superintendent	-	-	-
-	-	-	Nurse ***	-	-	-
1.00	-	-	Support	-	-	-
2.00	-	-	Non-Certified Subtotal	-	-	-
2.00	-	-	Total	-	-	-

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/15/24

Location: 73 Assistant Superintendent Instruction

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 174,548	\$ 228,457	\$ 194,246	3100 Certificated Salaries	\$ 199,372	\$ 199,372	\$ 201,650	\$ 2,278	1
70,282	84,586	83,113	3200 Non-Certificated Salaries	78,236	77,941	79,510	1,569	2
97,151	96,554	100,791	3500 Employee Benefits	106,410	102,640	103,043	403	0
<u>341,981</u>	<u>409,597</u>	<u>378,150</u>	Subtotal - Personnel Services	<u>384,018</u>	<u>379,953</u>	<u>384,203</u>	<u>4,250</u>	1
44,100	65,000	53,718	4100 Professional and Technical Services	50,000	50,000	50,000	-	-
420	11,048	11,868	4200 Staff Travel	19,250	19,250	19,250	-	-
3,092	3,708	4,998	4300 Utility Services	2,750	2,750	2,750	-	-
21	23,321	23,701	4400 Other Purchased Services	20,550	22,050	18,050	(4,000)	(18)
718	18,776	20,831	4500 Supplies, Materials, and Media	23,000	29,650	23,000	(6,650)	(22)
2,701	46,814	70,724	4900 Other Expenses	134,844	134,844	135,336	492	0
<u>51,052</u>	<u>168,667</u>	<u>185,840</u>	Subtotal - Other	<u>250,394</u>	<u>258,544</u>	<u>248,386</u>	<u>(10,158)</u>	(4)
-	4,326	-	5100 Equipment	-	660	-	(660)	-
<u>\$ 393,033</u>	<u>\$ 582,590</u>	<u>\$ 563,990</u>	Location Totals	<u>\$ 634,412</u>	<u>\$ 639,157</u>	<u>\$ 632,589</u>	<u>\$ (6,568)</u>	(1)

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
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/15/24

Location: 73 Assistant Superintendent Instruction

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Assistant Superintendent	1.00	1.00	1.00
-	-	-	Teacher (Includes Quest)	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Certificated Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
-	-	-	Nurse ***	-	-	-
1.00	1.00	1.00	Support	1.00	1.00	1.00
<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	Non-Certificated Subtotal	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	Total	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

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

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
637,096	794,466	794,584	3200 Non-Certificated Salaries	764,158	770,831	774,544	3,713	0
358,737	392,632	404,271	3500 Employee Benefits	451,981	413,215	438,809	25,594	6
<u>995,833</u>	<u>1,187,098</u>	<u>1,198,855</u>	Subtotal - Personnel Services	<u>1,216,139</u>	<u>1,184,046</u>	<u>1,213,353</u>	<u>29,307</u>	2
97,866	91,039	105,435	4100 Professional and Technical Services	103,773	128,000	147,600	-	-
1,735	13,755	16,351	4200 Staff Travel	14,170	14,170	14,170	-	-
12,056	11,839	13,477	4300 Utility Services	14,000	14,000	14,000	-	-
6,524	3,968	3,032	4400 Other Purchased Services	10,050	10,050	10,050	-	-
7,312	11,102	10,344	4500 Supplies, Materials, and Media	9,433	9,433	9,433	-	-
3,975	6,499	5,905	4900 Other Expenses	5,500	5,500	5,500	-	-
(215,640)	(391,971)	(384,715)	4950 Indirect Costs	(200,000)	(200,000)	(200,000)	-	-
<u>(86,172)</u>	<u>(253,769)</u>	<u>(230,171)</u>	Subtotal - Other	<u>(43,074)</u>	<u>(18,847)</u>	<u>753</u>	<u>-</u>	-
-	845	-	5100 Equipment	-	-	-	-	-
<u>\$ 909,661</u>	<u>\$ 934,174</u>	<u>\$ 968,684</u>	Location Totals	<u>\$ 1,173,065</u>	<u>\$ 1,165,199</u>	<u>\$ 1,214,106</u>	<u>\$ 29,307</u>	3

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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
7.00	7.00	7.00	Support	7.00	7.00	7.00
8.00	8.00	8.00	Non-Certificated Subtotal	8.00	8.00	8.00
8.00	8.00	8.00	Total	8.00	8.00	8.00

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	\$ -	-
170,960	192,283	278,482	3200 Non-Certificated Salaries	207,544	226,782	256,283	29,501	13
102,222	104,928	125,928	3500 Employee Benefits	120,441	120,008	156,635	36,627	31
<u>273,182</u>	<u>297,211</u>	<u>404,410</u>	Subtotal - Personnel Services	<u>327,985</u>	<u>346,790</u>	<u>412,918</u>	<u>66,128</u>	19
1,185	23,104	2,469	4100 Professional and Technical Services	3,500	3,500	4,500	1,000	29
2,660	9,575	13,413	4200 Staff Travel	13,790	14,362	14,750	388	3
929	1,968	1,499	4300 Utility Services	300	976	595	(381)	(39)
-	10,006	12,566	4350 Energy	10,186	10,186	12,818	2,632	26
4,564	244,786	241,288	4400 Other Purchased Services	241,600	241,600	241,600	-	-
5,782	143,706	25,929	4500 Supplies, Materials, and Media	31,000	30,637	30,550	(87)	(0)
435	300	2,349	4900 Other Expenses	3,000	3,000	3,000	-	-
<u>15,555</u>	<u>433,445</u>	<u>299,513</u>	Subtotal - Other	<u>303,376</u>	<u>304,261</u>	<u>307,813</u>	<u>3,552</u>	1
(16)	111,295	91,440	5100 Equipment	2,000	1,324	-	(1,324)	(100)
<u>\$ 288,721</u>	<u>\$ 841,951</u>	<u>\$ 795,363</u>	Location Totals	<u>\$ 633,361</u>	<u>\$ 652,375</u>	<u>\$ 720,731</u>	<u>\$ 68,356</u>	10

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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
<u>FTE's Included In Current Budget</u>						
-	-	-	Director	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<hr/>						
-	-	-	Certificated Subtotal	-	-	-
<hr/>						
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
1.00	1.00	1.00	Support	1.00	2.00	2.00
0.03	0.03	0.09	Custodian	0.09	0.09	0.09
<hr/>						
2.03	2.03	2.09	Non-Certificated Subtotal	2.09	3.09	3.09
<hr/>						
<u>2.03</u>	<u>2.03</u>	<u>2.09</u>	Total	<u>2.09</u>	<u>3.09</u>	<u>3.09</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
2018- 2019 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 455,715	\$ 463,338	\$ 479,488	3200 Non-Certificated Salaries	\$ 512,827	\$ 456,813	\$ 498,427	\$ 41,614	9
318,452	326,191	313,499	3500 Employee Benefits	328,866	280,048	367,234	87,186	31
<u>774,167</u>	<u>789,529</u>	<u>792,987</u>	Subtotal - Personnel Services	<u>841,693</u>	<u>736,861</u>	<u>865,661</u>	<u>128,800</u>	17
-	-	120	4100 Professional and Technical Services	-	-	-	-	-
2,688	2,544	2,944	4200 Staff Travel	5,922	5,922	5,922	-	-
8,686	8,873	9,140	4300 Utility Services	8,972	9,072	9,844	772	9
112,608	109,570	95,187	4350 Energy	108,914	108,914	97,091	(11,823)	(11)
6,136	17,247	15,681	4400 Other Purchased Services	16,050	16,200	8,950	(7,250)	(45)
42,481	34,697	106,837	4500 Supplies, Materials, and Media	50,450	50,150	55,450	5,300	11
1,387	1,722	3,357	4900 Other Expenses	1,120	1,220	1,820	600	49
<u>(216,851)</u>	<u>(394,171)</u>	<u>(386,874)</u>	4950 Indirect Costs	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>	-
<u>(42,865)</u>	<u>(219,518)</u>	<u>(153,608)</u>	Subtotal - Other	<u>(8,572)</u>	<u>(8,522)</u>	<u>(20,923)</u>	<u>(12,401)</u>	146
-	-	5,053	5100 Equipment	6,000	6,000	10,000	4,000	67
<u>\$ 731,302</u>	<u>\$ 570,011</u>	<u>\$ 644,432</u>	Location Totals	<u>\$ 839,121</u>	<u>\$ 734,339</u>	<u>\$ 854,738</u>	<u>\$ 120,399</u>	16

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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
-	-	-	Nurse ***	-	-	-
7.75	8.25	8.50	Support	8.50	8.50	8.50
-	-	-	Custodian	-	-	-
7.75	8.25	8.50	Non-Certificated Subtotal	8.50	8.50	8.50
<u>7.75</u>	<u>8.25</u>	<u>8.50</u>	Total	<u>8.50</u>	<u>8.50</u>	<u>8.50</u>

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 134,017	\$ 203,557	\$ 264,846	3100 Certificated Salaries	\$ 295,357	\$ 310,880	\$ 301,025	\$ (9,855)	(3)
427,474	450,102	508,813	3200 Non-Certificated Salaries	610,158	708,694	616,310	(92,384)	(13)
282,236	271,331	322,677	3500 Employee Benefits	392,188	362,678	380,577	17,899	5
<u>843,727</u>	<u>924,990</u>	<u>1,096,336</u>	Subtotal - Personnel Services	<u>1,297,703</u>	<u>1,382,252</u>	<u>1,297,912</u>	<u>(84,340)</u>	<u>(6)</u>
166,840	189,492	196,106	4100 Professional and Technical Services	202,000	265,830	274,306	8,476	3
150	8,473	15,102	4200 Staff Travel	37,845	24,073	20,900	(3,173)	(13)
6,594	6,727	8,368	4300 Utility Services	7,100	7,100	7,100	-	-
19,393	17,127	12,387	4400 Other Purchased Services	22,550	31,330	41,388	10,058	32
19,374	29,900	49,938	4500 Supplies, Materials, and Media	13,309	49,070	76,633	27,563	56
22,040	15,082	55,958	4900 Other Expenses	44,500	44,500	44,500	-	-
<u>(108,501)</u>	<u>(197,223)</u>	<u>(193,572)</u>	4950 Indirect Costs	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>	<u>-</u>
<u>125,890</u>	<u>69,578</u>	<u>144,287</u>	Subtotal - Other	<u>227,304</u>	<u>321,903</u>	<u>364,827</u>	<u>42,924</u>	<u>13</u>
1,392	-	3,679	5100 Equipment	-	2,231	-	(2,231)	(100)
<u>\$ 971,009</u>	<u>\$ 994,568</u>	<u>\$ 1,244,302</u>	Location Totals	<u>\$ 1,525,007</u>	<u>\$ 1,706,386</u>	<u>\$ 1,662,739</u>	<u>\$ (43,647)</u>	<u>(3)</u>

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
FTE's Included In Current Budget						
1.00	1.00	2.00	Director	1.00	1.00	1.00
-	-	-	Coordinator	1.00	1.00	1.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.00</u>	<u>1.00</u>	<u>2.00</u>	Certificated Subtotal	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
-	-	-	Director	-	-	-
-	-	-	Nurse ***	-	-	-
<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	Support	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	Non-Certificated Subtotal	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
<u>7.00</u>	<u>7.00</u>	<u>8.00</u>	Total	<u>7.00</u>	<u>7.00</u>	<u>7.00</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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ 3,500	\$ 3,500	\$ 3,500	\$ -	-
1,120,887	1,211,860	1,287,443	3200 Non-Certificated Salaries	1,550,195	1,611,299	1,372,051	(239,248)	(15)
611,557	617,372	638,534	3500 Employee Benefits	751,807	766,172	769,925	3,753	0
<u>1,732,444</u>	<u>1,829,232</u>	<u>1,925,977</u>	Subtotal - Personnel Services	<u>2,305,502</u>	<u>2,380,971</u>	<u>2,145,476</u>	<u>(235,495)</u>	<u>(10)</u>
2,832	199	340	4100 Professional and Technical Services	4,000	4,000	4,000	-	-
17,924	28,378	21,347	4200 Staff Travel	45,000	45,000	45,000	-	-
182,243	193,032	194,823	4300 Utility Services	204,900	204,900	216,900	12,000	6
319,290	397,802	286,543	4400 Other Purchased Services	379,102	379,102	492,141	113,039	30
197,695	375,893	229,916	4500 Supplies, Materials, and Media	183,467	198,146	195,817	(2,329)	(1)
869	569	946	4900 Other Expenses	3,300	3,300	3,300	-	-
<u>(215,640)</u>	<u>(391,971)</u>	<u>(384,715)</u>	4950 Indirect Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>505,213</u>	<u>603,902</u>	<u>349,200</u>	Subtotal - Other	<u>819,769</u>	<u>834,448</u>	<u>957,158</u>	<u>122,710</u>	<u>15</u>
9,819	20,964	13,903	5100 Equipment	33,500	33,500	33,500	-	-
<u>\$ 2,247,476</u>	<u>\$ 2,454,098</u>	<u>\$ 2,289,080</u>	Location Totals	<u>\$ 3,158,771</u>	<u>\$ 3,248,919</u>	<u>\$ 3,136,134</u>	<u>\$ (112,785)</u>	<u>(3)</u>

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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
FTE's Included In Current Budget						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
12.00	12.00	13.00	Support	13.00	13.00	13.00
13.00	13.00	14.00	Non-Certificated Subtotal	14.00	14.00	14.00
13.00	13.00	14.00	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
2024 - 2025 Budget

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ -	\$ -	\$ -	4100 Professional and Technical Services	\$ -	\$ -	\$ -	-	-
-	-	-	4300 Utility Services	-	-	-	-	-
-	-	-	4400 Other Purchased Services	-	-	-	-	-
102,956	13,920	30,874	4500 Supplies, Materials, and Media	-	-	-	-	-
-	-	-	4900 Other Expenses	-	-	-	-	-
<u>102,956</u>	<u>13,920</u>	<u>30,874</u>	Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>564,149</u>	<u>488,291</u>	<u>951,805</u>	5100 Equipment	<u>774,877</u>	<u>774,877</u>	<u>1,095,615</u>	<u>320,738</u>	<u>41</u>
<u>\$ 667,105</u>	<u>\$ 502,211</u>	<u>\$ 982,679</u>	Location Totals	<u>\$ 774,877</u>	<u>\$ 774,877</u>	<u>\$ 1,095,615</u>	<u>\$ 320,738</u>	<u>41</u>

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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 1,397,522	\$ 1,268,752	\$ 1,586,466	3100 Certificated Salaries	\$ 1,593,927	\$ 1,679,426	\$ 2,204,271	\$ 524,845	31
207,191	270,100	290,871	3200 Non-Certificated Salaries	235,422	170,408	293,323	122,915	72
698,297	600,671	710,993	3500 Employee Benefits	751,659	682,597	1,107,354	424,757	62
<u>2,303,010</u>	<u>2,139,523</u>	<u>2,588,330</u>	Subtotal - Personnel Services	<u>2,581,008</u>	<u>2,532,431</u>	<u>3,604,948</u>	<u>1,072,517</u>	42
747,698	845,154	938,542	4100 Professional and Technical Services	807,294	1,135,935	651,690	(484,245)	(43)
48,510	71,634	141,191	4200 Staff Travel	138,092	135,792	134,555	(1,237)	(1)
-	1,161	2,617	4250 Student Travel	3,050	3,050	4,050	1,000	33
6,043	6,717	8,939	4300 Utility Services	5,000	5,000	5,000	-	-
1,902	28,545	1,939	4400 Other Purchased Services	6,775	6,968	6,575	(393)	(6)
451,374	220,092	230,916	4500 Supplies, Materials, and Media	216,504	337,977	370,185	32,208	10
15,794	19,949	16,062	4900 Other Expenses	47,440	32,440	51,440	19,000	59
<u>1,271,321</u>	<u>1,193,252</u>	<u>1,340,206</u>	Subtotal - Other	<u>1,224,155</u>	<u>1,657,162</u>	<u>1,223,495</u>	<u>(433,667)</u>	(26)
<u>4,232</u>	<u>15,110</u>	<u>10,818</u>	Subtotal - Equipment	<u>10,000</u>	<u>12,518</u>	<u>-</u>	<u>(12,518)</u>	(100)
<u>\$ 3,578,563</u>	<u>\$ 3,347,885</u>	<u>\$ 3,939,354</u>	Location Total	<u>\$ 3,815,163</u>	<u>\$ 4,202,111</u>	<u>\$ 4,828,443</u>	<u>\$ 626,332</u>	15

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
FTE's Included In Current Budget						
1.00	1.00	1.00	Director	1.00	1.00	1.00
2.15	2.15	3.15	Coordinator	2.15	2.15	2.15
1.00	-	-	Teacher (Includes Quest)	-	2.00	-
8.21	7.19	6.48	Specialist*	6.48	10.85	-
9.80	9.38	9.45	Special Ed Teacher**	8.45	6.87	11.85
<u>22.16</u>	<u>19.72</u>	<u>20.08</u>	Certificated Subtotal	<u>18.08</u>	<u>22.87</u>	<u>15.00</u>
2.88	3.25	2.80	Special Ed Aide	2.80	3.28	3.28
-	-	-	Nurse ***	-	-	-
<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	Support	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
<u>5.88</u>	<u>6.25</u>	<u>5.80</u>	Non-Certificated Subtotal	<u>5.80</u>	<u>6.28</u>	<u>6.28</u>
<u><u>28.04</u></u>	<u><u>25.97</u></u>	<u><u>25.88</u></u>	Total	<u><u>23.88</u></u>	<u><u>29.15</u></u>	<u><u>21.28</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
2024 - 2025 Budget

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 256,280	\$ -	\$ -	3100 Certificated Salaries	\$ -		\$ -	-	-
55,235	-	-	3200 Non-Certificated Salaries	-		-	-	-
97,203	-	-	3500 Employee Benefits	-		-	-	-
<u>408,718</u>	<u>-</u>	<u>-</u>	Subtotal - Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
551	-	-	4200 Staff Travel	-		-	-	-
3,343	-	-	4300 Utility Services	-		-	-	-
-	-	-	4350 In Kind Utilities	-		-	-	-
3,561	-	-	4400 Other Purchased Services	-		-	-	-
89,653	-	-	4500 Supplies, Materials, and Media	-		-	-	-
-	-	-	4900 Other Expenses	-		-	-	-
<u>97,108</u>	<u>-</u>	<u>-</u>	Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
983	-	-	5100 Equipment	-		-	-	-
<u>\$ 506,809</u>	<u>\$ -</u>	<u>\$ -</u>	Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
FTE's Included In Current Budget						
1.15	-	-	Director	-	-	-
-	-	-	Teacher (Includes Quest)	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.15</u>	<u>-</u>	<u>-</u>	Certificated Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	Aide	-	-	-
-	-	-	Nurse ***	-	-	-
1.00	-	-	Support	-	-	-
-	-	-	Custodian	-	-	-
<u>1.00</u>	<u>-</u>	<u>-</u>	Non-Certificated Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
<u><u>2.15</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	Total	<u><u>-</u></u>	<u><u>-</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
2024 - 2025 Budget

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 54,576	\$ 42,365	\$ 21,672	3100 Certificated Salaries	\$ (380,013)	\$ 854,432	\$ (318,031)	(1,172,463)	(137)
240,375	16,452	261,573	3200 Non-Certificated Salaries	(313,298)	703,395	(43,846)	(747,241)	(106)
10,969,820	11,158,494	6,350,874	3500 Employee Benefits	2,964,951	7,404,560	3,939,984	(3,464,576)	(47)
1,251,637	1,570,859	1,713,231	3631 Worker Compensation	1,713,231	1,961,945	2,320,906	358,961	18
<u>12,516,408</u>	<u>12,788,170</u>	<u>8,347,350</u>	Subtotal - Personnel Services	<u>3,984,871</u>	<u>10,924,332</u>	<u>5,899,013</u>	<u>(5,025,319)</u>	(46)
-	-	189	4200 Staff Travel	-	-	-	-	-
-	-	191	4250 Student Travel	-	-	-	-	100
-	-	-	4300 Utility Services	-	-	-	-	-
73,108	73,390	71,730	4350 In Kind Utilities	81,600	81,600	81,600	-	-
6,825,115	6,265,520	7,370,400	4400 Other Purchased Services	7,053,586	7,712,445	7,826,298	113,853	1
-	1,560,419	2,111,369	4450 Insurance and Bond Premiums	2,111,369	2,539,963	3,004,680	464,717	18
-	-	1	4500 Supplies, Materials, and Media	-	168,082	168,082	-	-
<u>(125,435)</u>	<u>(163,782)</u>	<u>19,476</u>	4900 Other Expenses	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>	<u>-</u>	-
<u>6,772,788</u>	<u>7,735,547</u>	<u>9,573,356</u>	Subtotal - Other	<u>9,264,555</u>	<u>10,520,090</u>	<u>11,098,660</u>	<u>578,570</u>	5
-	-	781,187	5100 Equipment	-	-	567,981	567,981	-
<u>695,000</u>	<u>695,000</u>	<u>730,000</u>	5500 Transfer to Other Fund	<u>550,000</u>	<u>695,000</u>	<u>145,000</u>	<u>(550,000)</u>	(79)
<u>\$ 19,984,196</u>	<u>\$ 21,218,717</u>	<u>\$ 19,431,893</u>	Totals	<u>\$ 13,799,426</u>	<u>\$ 22,139,422</u>	<u>\$ 17,710,654</u>	<u>\$ (3,878,768)</u>	(18)

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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2021-22 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
FTE's Included In Current Budget						
-	-	-	Coordinator	-	-	-
-	-	-	Teacher (Includes Quest)	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<hr/>				-	-	-
-	-	-	Certificated Subtotal	-	-	-
<hr/>				-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse ***	-	-	-
4.00	4.00	4.00	Support	-	4.00	4.00
-	-	-	Custodian	-	-	-
<hr/>				-	-	-
4.00	4.00	4.00	Non-Certificated Subtotal	-	4.00	4.00
<hr/>				-	4.00	4.00
4.00	4.00	4.00	Total	-	4.00	4.00
<hr/>				-	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
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures
Location: 84 Curriculum

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 403,134	\$ 29,390	\$ 11,015	3100 Certificated Salaries	\$ 25,000	\$ 26,957	\$ 25,000	(1,957)	(7)
801	1,381	3,120	3200 Non-Certificated Salaries	10,000	10,000	10,000	-	-
164,147	4,198	1,686	3500 Employee Benefits	2,678	2,678	2,678	-	-
<u>568,082</u>	<u>34,969</u>	<u>15,821</u>	Subtotal - Personnel Services	<u>37,678</u>	<u>39,635</u>	<u>37,678</u>	<u>(1,957)</u>	(5)
3,891	123	1,609	4100 Professional and Technical Services	10,000	11,934	12,000	66	1
710	2,676	4,296	4200 Staff Travel	14,475	12,000	12,000	-	-
3,055	3,234	-	4300 Utility Services	-	-	-	-	-
58	462	92	4400 Other Purchased Services	150	150	100	(50)	(33)
433,868	361,184	300,279	4500 Supplies, Materials, and Media	673,400	722,493	690,000	(32,493)	(4)
1,554	3,508	-	4900 Other Expenses	495	-	-	-	-
<u>443,136</u>	<u>371,187</u>	<u>306,276</u>	Subtotal - Other	<u>698,520</u>	<u>746,577</u>	<u>714,100</u>	<u>(32,477)</u>	(4)
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 1,011,218</u>	<u>\$ 406,156</u>	<u>\$ 322,097</u>	Location Totals	<u>\$ 736,198</u>	<u>\$ 786,212</u>	<u>\$ 751,778</u>	<u>\$ (34,434)</u>	(4)

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
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures
Location: 84 Curriculum

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
FTE's Included In Current Budget						
1.00	-	-	Director	-	-	-
-	-	-	Coordinator	-	-	-
2.50	-	-	Teacher (Includes Quest)	-	-	-
0.50	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>4.00</u>	<u>-</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>-</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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 258,029	\$ 365,186	\$ 1,251,396	3100 Certificated Salaries	\$ 1,188,113	\$ 422,359	\$ 964,426	542,067	128
12,528	59,495	36,828	3200 Non-Certificated Salaries	70,826	56,865	65,373	8,508	15
116,162	158,701	437,926	3500 Employee Benefits	569,560	187,824	521,328	333,504	178
<u>386,719</u>	<u>583,382</u>	<u>1,726,150</u>	Subtotal - Personnel Services	<u>1,828,499</u>	<u>667,048</u>	<u>1,551,127</u>	<u>884,079</u>	133
295	1,060	173,566	4100 Professional and Technical Services	234,000	234,000	240,000	6,000	-
2,562	9,612	35,626	4200 Staff Travel	62,421	65,452	140,850	75,398	115
0	-	260	4250 Student Travel	2,500	2,500	2,500	-	-
489	4,057	4,045	4300 Utility Services	9,650	9,650	9,500	(150)	(2)
93	685	1,456	4400 Other Purchased Services	7,850	19,192	31,200	12,008	63
33,454	42,546	157,424	4500 Supplies, Materials, and Media	142,854	162,106	147,456	(14,650)	(9)
170	3,755	2,441	4900 Other Expenses	6,500	6,995	7,000	5	0
<u>37,063</u>	<u>61,975</u>	<u>376,762</u>	Subtotal - Other	<u>465,775</u>	<u>499,895</u>	<u>578,506</u>	<u>78,611</u>	16
896	1,945	6,207	5100 Equipment	-	-	-	-	-
<u>\$ 424,678</u>	<u>\$ 647,302</u>	<u>\$ 2,109,119</u>	Location Totals	<u>\$ 2,294,274</u>	<u>\$ 1,166,943</u>	<u>\$ 2,129,633</u>	<u>\$ 962,690</u>	82

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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
FTE's Included In Current Budget						
-	1.00	2.15	Director	1.00	1.00	1.00
-	0.15	-	Coordinator	1.40	1.55	1.55
1.50	1.50	10.50	Teacher (Includes Quest)	9.50	1.00	10.50
1.10	0.80	0.50	Specialist*	0.50	1.00	-
-	-	-	Special Ed Teacher**	-	-	-
<u>2.60</u>	<u>3.45</u>	<u>13.15</u>	Certificated Subtotal	<u>12.40</u>	<u>4.55</u>	<u>13.05</u>
-	-	-	Nurse ***	-	-	-
-	-	-	Aide	-	1.20	-
-	1.20	1.20	Support	1.33	-	1.20
-	-	0.13	Custodian	-	-	-
<u>-</u>	<u>1.20</u>	<u>1.33</u>	Non-Certificated Subtotal	<u>1.33</u>	<u>1.20</u>	<u>1.20</u>
<u>2.60</u>	<u>4.65</u>	<u>14.48</u>	Total	<u>13.73</u>	<u>5.75</u>	<u>14.25</u>

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**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 134,588	\$ 414,173	\$ 448,296	3100 Certificated Salaries	\$ 439,467	\$ 410,348	\$ 419,737	9,389	2
49,209	46,753	80,091	3200 Non-Certificated Salaries	31,710	31,589	33,455	1,866	6
69,303	146,048	171,525	3500 Employee Benefits	169,116	163,731	164,917	1,186	1
<u>253,100</u>	<u>606,974</u>	<u>699,912</u>	Subtotal - Personnel Services	<u>640,293</u>	<u>605,668</u>	<u>618,109</u>	<u>12,441</u>	2
3,000	2,570	2,422	4100 Professional and Technical Services	3,000	3,000	3,000	-	-
366	7,165	15,652	4200 Staff Travel	18,800	18,800	18,800	-	-
-	884	326	4250 Student Travel	-	-	-	-	-
4,639	6,319	5,727	4300 Utility Services	1,688	1,688	385	(1,303)	(77)
5,266	4,219	219	4350 Energy	4,742	4,742	223	(4,519)	-
1,469	69	294	4400 Other Purchased Services	620	620	570	(50)	(8)
7,574	67,365	43,854	4500 Supplies, Materials, and Media	60,813	59,281	60,805	1,524	3
618	600	5,258	4900 Other Expenses	6,700	6,700	6,700	-	-
<u>22,932</u>	<u>89,191</u>	<u>73,752</u>	Subtotal - Other	<u>96,363</u>	<u>94,831</u>	<u>90,483</u>	<u>(4,348)</u>	(5)
<u>5,537</u>	<u>1,258</u>	<u>855</u>	5100 Equipment	<u>-</u>	<u>1,500</u>	<u>-</u>	<u>(1,500)</u>	(100)
<u>\$ 281,569</u>	<u>\$ 697,423</u>	<u>\$ 774,519</u>	Location Totals	<u>\$ 736,656</u>	<u>\$ 701,999</u>	<u>\$ 708,592</u>	<u>\$ 6,593</u>	1

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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
FTE's Included In Current Budget						
0.75	2.00	2.15	Director	1.00	1.00	1.00
-	-	-	Coordinator	1.15	1.15	1.15
-	2.10	1.10	Teacher (Includes Quest)	1.10	1.10	1.10
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>0.75</u>	<u>4.10</u>	<u>3.25</u>	Certificated Subtotal	<u>3.25</u>	<u>3.25</u>	<u>3.25</u>
-	-	-	Aide	-	-	-
0.70	0.70	0.50	Support	0.50	0.50	0.50
<u>0.06</u>	<u>0.06</u>	-	Custodian	-	-	-
<u>0.76</u>	<u>0.76</u>	<u>0.50</u>	Non-Certificated Subtotal	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
<u>1.51</u>	<u>4.86</u>	<u>3.75</u>	Total	<u>3.75</u>	<u>3.75</u>	<u>3.75</u>

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ -	\$ -	\$ -	-	-
358,488	191,672	281,984	3200 Non-Certificated Salaries	470,221	309,965	358,160	48,195	16
221,421	127,024	163,739	3500 Employee Benefits	245,747	178,609	255,998	77,389	43
<u>579,909</u>	<u>318,696</u>	<u>445,723</u>	Subtotal - Personnel Services	<u>715,968</u>	<u>488,574</u>	<u>614,158</u>	<u>125,584</u>	26
-	-	-	4100 Professional and Technical Services	-	1,000	-	(1,000)	-
4,644	8,325	22,347	4200 Staff Travel	46,100	46,100	46,100	-	-
150	106	413	4300 Utility Services	803	803	650	(153)	(19)
432	1,581	5,717	4400 Other Purchased Services	2,200	3,896	2,150	(1,746)	(45)
19,148	15,567	18,512	4500 Supplies, Materials, and Media	29,000	28,000	29,000	1,000	4
4,933	895	4,671	4900 Other Expenses	6,500	6,500	6,500	-	-
<u>29,307</u>	<u>26,474</u>	<u>51,660</u>	Subtotal - Other	<u>84,603</u>	<u>86,299</u>	<u>84,400</u>	<u>(1,899)</u>	(2)
<u>113</u>	<u>14,209</u>	<u>3,432</u>	5100 Equipment	-	-	-	-	-
<u>\$ 609,329</u>	<u>\$ 359,379</u>	<u>\$ 500,815</u>	Function Totals	<u>\$ 800,571</u>	<u>\$ 574,873</u>	<u>\$ 698,558</u>	<u>\$ 123,685</u>	22

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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
FTE's Included In Current Budget						
-	-		Specialist*	-	-	-
-	-		Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
4.83	5.73	7.08	Nurse***	7.08	5.82	5.82
1.00	1.00	1.00	Support	1.00	1.00	1.00
5.83	6.73	8.08	Non-Certificated Subtotal	8.08	6.82	6.82
5.83	6.73	8.08	Total	8.08	6.82	6.82

* "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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ 124,540	\$ 169,698	\$ -	3200 Non-Certificated Salaries	\$ -	\$ -	\$ -	-	-
63,489	68,868	-	3500 Employee Benefits	-	-	-	-	-
<u>188,029</u>	<u>238,566</u>	<u>-</u>	Subtotal - Personnel Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2,290	78	-	4100 Professional and Technical Services	-	-	-	-	-
82	452	-	4200 Staff Travel	-	-	-	-	-
3,208	3,696	-	4300 Utility Services	-	-	-	-	-
5,270	5,964	-	4400 Other Purchased Services	-	-	-	-	-
1,995	11,101	-	4500 Supplies, Materials, and Media	-	-	-	-	-
1,121	3,625	-	4900 Other Expenses	-	-	-	-	-
<u>13,966</u>	<u>24,916</u>	<u>-</u>	Subtotal - Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ 201,995</u>	<u>\$ 263,482</u>	<u>\$ -</u>	Function Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

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
2024 - 2025 Budget**

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

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
<u>FTE's Included In Current Budget</u>						
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	1.00	Director	-	-	-
-	-	-	Nurse***	-	-	-
-	-	-	Support	-	-	-
1.00	1.00	1.00	Non-Certificated Subtotal	-	-	-
1.00	1.00	1.00	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
2024 - 2025 Budget

Fund: 100 General Fund - Expenditures
 Location: 96 Unallocated

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	Original 2023-24 Budget	Current 2023-24 Budget	2024-25 Budget	Change	% Of Change
\$ -	\$ -	\$ -	3100 Certificated Salaries	\$ 436,259	\$ 583,416	\$ 280,000	\$ (303,416)	(52)
-	-	-	3200 Non-Certificated Salaries	26,646	26,646	-	(26,646)	-
-	-	-	3500 Employee Benefits	91,327	776,261	40,189	(736,072)	(95)
-	-	-	Subtotal - Personnel Services	554,232	1,386,323	320,189	(1,066,134)	(77)
-	-	-	4350 Energy	-	-	-	-	-
-	-	-	4400 Other Purchased Services	-	-	-	-	-
-	-	-	4500 Supplies, Materials, and Media	9,608	-	-	-	-
-	-	-	4900 Other Expenses	-	-	-	-	-
-	-	-	Subtotal - Other	9,608	-	-	-	-
-	-	-	5100 Equipment	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Location Totals	<u>\$ 563,840</u>	<u>\$ 1,386,323</u>	<u>\$ 320,189</u>	<u>\$ (1,066,134)</u>	(77)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Fund Totals	<u>\$ 563,840</u>	<u>\$ 1,386,323</u>	<u>\$ 320,189</u>	<u>\$ (1,066,134)</u>	(77)

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures
Location: 96 Unallocated

Date: 04/15/24

2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
FTE's Included In Current Budget						
-	-	-	Administrator	-	-	-
1.80	5.00	3.40	Teacher (Includes Quest)	6.00	2.65	5.00
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
<u>1.80</u>	<u>5.00</u>	<u>3.40</u>	Certificated Subtotal	<u>6.00</u>	<u>2.65</u>	<u>5.00</u>
-	-	-	Special Ed Aide	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse***	-	-	-
-	-	-	Support	-	-	-
-	-	-	Custodian	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Non-Certificated Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
<u>1.80</u>	<u>5.00</u>	<u>3.40</u>	Total	<u>6.00</u>	<u>2.65</u>	<u>5.00</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

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SPECIAL REVENUE FUNDS

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget
Food Service

2020-21 Actual	2021-22 Actual	2022-23 Actual	Object Code	Account Description	2023-24 Budget	2024-25 Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
<u>Revenue</u>									
\$ 52,802	\$ 21,734	\$ 776,918	0020	Type A Lunch-Student	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000
-	-	-	0040	Other Local Revenue	-	-	-	-	-
2,597,480	4,774,485	2,508,941	0150	Intergovernmental Federal	2,704,950	2,704,950	2,704,950	2,704,950	2,704,950
161,568	199,887	188,915	0162	USDA	150,000	150,000	150,000	150,000	150,000
<u>2,811,850</u>	<u>4,996,106</u>	<u>3,474,774</u>		Total Revenue	<u>3,554,950</u>	<u>3,554,950</u>	<u>3,554,950</u>	<u>3,554,950</u>	<u>3,554,950</u>
<u>Other Financing Sources</u>									
550,000	-	-	0250	Transfer From Other Funds	-	-	-	-	-
<u>3,361,850</u>	<u>4,996,106</u>	<u>3,474,774</u>		Total Revenue & Other Financing Sources	<u>3,554,950</u>	<u>3,554,950</u>	<u>3,554,950</u>	<u>3,554,950</u>	<u>3,554,950</u>
<u>Expenditure</u>									
1,332,545	1,353,164	1,532,861	3200	Non-Certificated Salaries	1,542,345	1,540,385	1,571,193	1,602,617	1,634,669
1,003,071	989,920	1,062,638	3500	Employee Benefits	1,136,888	1,106,334	1,128,461	1,151,030	1,174,050
<u>2,335,616</u>	<u>2,343,084</u>	<u>2,595,499</u>		Subtotal - Personnel Services	<u>2,679,233</u>	<u>2,646,719</u>	<u>2,699,653</u>	<u>2,753,646</u>	<u>2,808,719</u>
1,260	459	825	4100	Professional and Technical Services	-	-	-	-	-
1,336	2,016	8,958	4200	Staff Travel	6,500	6,500	6,630	6,763	6,898
1,657	1,187	2,033	4300	Utility Services	2,100	2,100	2,142	2,185	2,229
31,150	31,717	35,535	4400	Other Purchased Services	20,700	20,700	21,114	21,536	21,967
923,708	1,334,551	1,949,474	4500	Supplies, Materials, and Media	2,211,971	1,617,412	1,649,760	1,682,755	1,716,411
4,666	3,541	2,038	4900	Other Expenses	4,400	4,400	4,488	4,578	4,669
<u>963,777</u>	<u>1,373,471</u>	<u>1,998,863</u>		Subtotal - Other	<u>2,245,671</u>	<u>1,651,112</u>	<u>1,684,134</u>	<u>1,717,817</u>	<u>1,752,173</u>
<u>26,152</u>	<u>32,389</u>	<u>27,882</u>	5100	Equipment	-	-	-	-	-
<u>3,325,545</u>	<u>3,748,944</u>	<u>4,622,244</u>		Fund Total	<u>4,924,904</u>	<u>4,297,831</u>	<u>4,383,788</u>	<u>4,471,463</u>	<u>4,560,893</u>
36,305	1,247,162	(1,147,470)		Excess (Deficiency) of Revenues over Expenditures	(1,369,954)	(742,881)	(828,838)	(916,513)	(1,005,943)
<u>1,106,345</u>	<u>1,142,650</u>	<u>2,389,812</u>		Fund Balance, Beginning of Year	<u>1,242,342</u>	<u>(127,612)</u>	<u>(870,493)</u>	<u>(1,699,331)</u>	<u>(2,615,844)</u>
<u>\$ 1,142,650</u>	<u>\$ 2,389,812</u>	<u>\$ 1,242,342</u>		Fund Balance, End of Year	<u>\$ (127,612)</u>	<u>\$ (870,493)</u>	<u>\$ (1,699,331)</u>	<u>\$ (2,615,844)</u>	<u>\$ (3,621,787)</u>

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget
Student Transportation

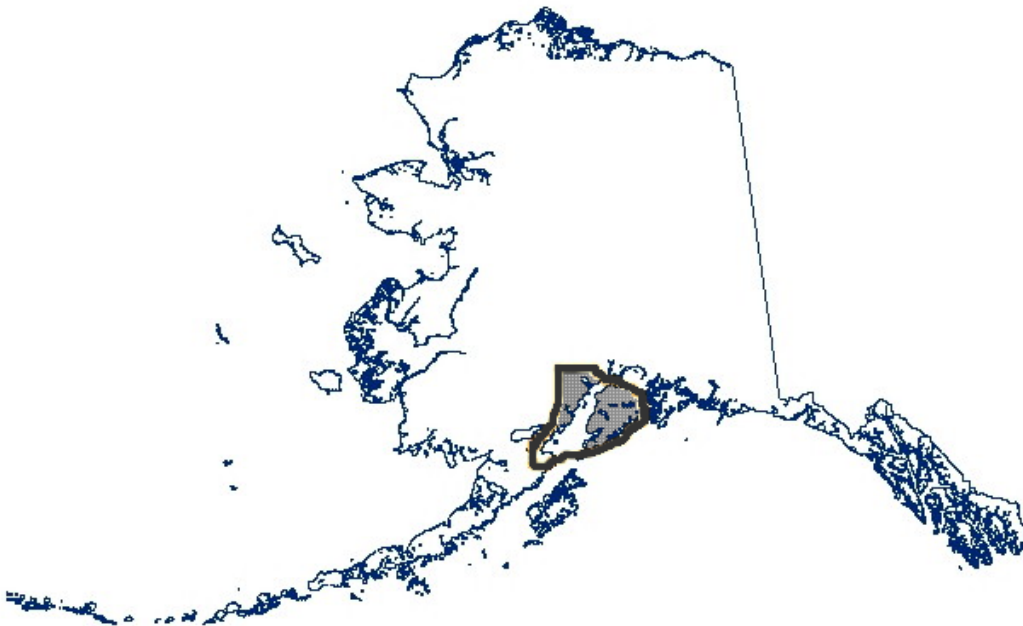
2020-21 Actual	2021-22 Actual	2022-23 Actual	Object Code	Account Description	2023-24 Budget	2024-25 Budget	2025-26 Projected	2026-27 Projected	2027-28 Projected
<u>Revenue</u>									
\$ 6,078,294	\$ 7,206,772	\$ 7,385,941	0050	State	7,276,935	7,949,950	7,568,346	7,582,500	7,537,005
<u>Other Financing Sources</u>									
-	550,000	550,000	0250	Transfer From Other Funds	550,000	550,000	550,000	550,000	550,000
<u>6,078,294</u>	<u>7,756,772</u>	<u>7,935,941</u>		Total Revenue & Other Financing Sources	<u>7,826,935</u>	<u>8,499,950</u>	<u>8,118,346</u>	<u>8,132,500</u>	<u>8,087,005</u>
<u>Expenditure</u>									
86,533	98,095	108,100	3200	Non-Certificated Salaries	105,395	111,852	114,089	116,371	118,698
74,191	78,449	82,519	3500	Employee Benefits	88,795	83,718	85,392	87,100	88,842
<u>160,724</u>	<u>176,544</u>	<u>190,619</u>		Subtotal - Personnel Service	<u>194,190</u>	<u>195,570</u>	<u>199,481</u>	<u>203,471</u>	<u>207,540</u>
-	604	354	4100	Professional and Technical Services	-	-	-	-	-
2,051	3,147	3,797	4200	Staff Travel	3,250	3,250	3,315	3,381	3,449
4,363	6,456	5,614	4300	Utility Services	1,500	1,500	1,530	1,561	1,592
6,261,451	8,083,034	7,472,765	4400	Other Purchased Services	7,834,881	7,741,030	7,895,851	8,053,768	8,214,843
7,345	7,250	1,120	4500	Supplies, Materials, and Media	8,500	8,500	8,670	8,843	9,020
-	-	-	4900	Other Expenses	200	100	102	104	106
<u>6,275,210</u>	<u>8,099,887</u>	<u>7,483,650</u>		Subtotal - Other	<u>7,848,331</u>	<u>7,754,380</u>	<u>7,909,468</u>	<u>8,067,657</u>	<u>8,229,010</u>
-	-	-	5100	Equipment	-	-	-	-	-
<u>6,435,934</u>	<u>8,276,431</u>	<u>7,674,269</u>		Fund Total	<u>8,042,521</u>	<u>7,949,950</u>	<u>8,108,949</u>	<u>8,271,128</u>	<u>8,436,551</u>
(357,640)	(519,659)	261,672		Excess (Deficiency) of Revenues over Expenditures	(215,586)	550,000	9,397	(138,628)	(349,546)
<u>1,181,600</u>	<u>823,960</u>	<u>304,301</u>		Fund Balance, Beginning of Year	<u>565,973</u>	<u>350,387</u>	<u>900,387</u>	<u>909,784</u>	<u>771,156</u>
<u>\$ 823,960</u>	<u>\$ 304,301</u>	<u>\$ 565,973</u>		Fund Balance, End of Year	<u>\$ 350,387</u>	<u>\$ 900,387</u>	<u>\$ 909,784</u>	<u>\$ 771,156</u>	<u>\$ 421,610</u>

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget
Special Revenue Expenditures - Other
with Comparative Totals for Prior Years

2020-21	2021-22	2022-23	Fund	Fund Description	2023-24	Proposed 2024-25	Change
Actual	Actual	Actual			Budget	Budget	
\$ -	\$ 76	\$ 6,268	382	Alaska Child Trust	\$ 1,156	\$ 1,000	\$ (156)
931,350	-	-	385	Alaska Energy Authority	-	-	-
-	-	2,133.00	231	Alaska FFA	8,813	13,560	4,747
-	-	-	268	Alaska Literacy	984,276	408,483	(575,793)
-	-	-	287	Alaska Reads	989,775	-	(989,775)
-	-	-	294	Alaska Reads Special Endorsement	5,000	-	(5,000)
-	-	-	220	Alyeska Reading	100,000	103,100	3,100
-	3,026,003	10,193,724	386	ARP Act - ESSER III	7,195,170	-	(7,195,170)
1,558	1,588	2,322	235	Artists in Schools	4,750	5,000	250
11,542	22,853	22,853	240	Broadband Assistance Grant	22,287	22,950	663
278,422	353,038	379,147	265	Carl Perkins	391,011	398,700	7,689
-	-	24,000	265	Carl Perkins - Professional Development	24,000	25,000	1,000
-	-	-	357	Central Peninsula Hospital - Youth Counseling	150,000	150,000	-
34,404	34,870	49,672	372	Community Theater	35,000	51,350	16,350
1,764,283	-	-	282	Coronavirus Aid, Recovery and Economic Security Act - Keni	-	-	-
2,295,953	-	-	280	Coronavirus Aid, Recovery and Economic Security Act Eleme	-	-	-
149,597	283,427	413,704	371	Corporate Grants	480,253	504,300	24,047
195,445	-	-	270	COVID-19, Contact Tracing	-	-	-
-	9,088,405	-	283	CRRSA Act - ESSER II	-	-	-
11,760	1,036,291	-	271	Department of Health and Social Services	-	-	-
5,086	36,642	46,201	378	Department of Labor	86,192	57,410	(28,782)
141,914	115,639	95,853	215	Early Learning	-	-	-
131,388	289,237	521,311	375	Equipment Replacement	2,465,968	500,000	(1,965,968)
-	-	322	276	Forestry	-	-	-
140,062	216,162	194,044	255	Fresh Fruit and Vegetable Program	221,467	217,650	(3,817)
42,087	49,606	48,676	263	Governor's Alternative Schools	46,600	50,540	3,940
24,212	24,213	32,214	300	McKinney/Vento Homeless	28,142	30,130	1,988
-	6,066	23,634	301	McKinney/Vento Homeless - ARP	14,748	19,210	4,462
-	991	21,285	302	McKinney/Vento Homeless - ARP II	71,020	46,700	(24,320)
-	-	-	303	McKinney/Vento - EHCY Travel	1,000	1,000	-
14,800	18,150	15,499	281	Migrant Education	17,500	17,110	(390)
4,674,189	4,266,342	6,061,246	260	NCLB	7,270,313	6,430,720	(839,593)
11,853	14,488	18,272	255	NSLP - Equipment	-	-	-
9,695	3,235	4,800	255	Nutritional Alaskan Foods	191,091	5,600	(185,491)
-	-	34,066	255	Supply Chain	434,407	106,500	(327,907)
1,273	550	-	201	Staff Development Grants	2,580	2,970	390
8,447	4,137	21,884	238	Substance & Addiction	-	-	-
17,787	27,162	30,000	292	Suicide Awareness Pre & Postvention	34,000	31,900	(2,100)
3,434	9,447	107,325	298	Title I-D, At-Risk	123,418	108,110	(15,308)
62,488	105,410	13,061	291	Title I-D, Neglected and Delinquent	69,747	44,240	(25,507)
-	-	1,727	264	Title II ARP	1,000	1,800	800
-	-	-	262	Title IV, Building Stronger Connections	168,194	150,000	(18,194)
-	-	-	261	Title IV, Safety and Well Being	18,000	18,000	-
434,785	384,970	366,959	350	Title VI, Indian Education	412,660	405,700	(6,960)
1,689,772	2,517,437	2,965,246	266	Title VI-B	4,649,160	3,100,900	(1,548,260)
-	142,196	406,822	266	Title VI-B - ARP	23,416	17,000	(6,416)
-	-	15,216	386	University of Alaska, Future Educators	18,633	21,430	2,797
45,123	15,603	-	272	Upward Bound	-	-	-
113,455	113,455	124,413	284	Youth in Detention	124,413	125,000	587
-	-	16,350	293	Youth Risk Behavior Survey	-	-	-
<u>\$ 13,246,164</u>	<u>\$ 22,207,689</u>	<u>\$ 22,280,249</u>			<u>\$ 26,885,160</u>	<u>\$ 13,193,063</u>	<u>\$ (13,692,097)</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT



INFORMATIONAL SECTION

**INFORMATIONAL
SECTION**

Introduced by:	Mayor
Date:	05/07/24
Hearing:	05/21/24
Action:	Postponed to 06/04/24
Vote:	9 Yes, 0 No, 0 Absent
Date:	06/04/24
Action:	Enacted as Amended
Vote:	8 Yes, 0 No, 1 Absent

**KENAI PENINSULA BOROUGH
ORDINANCE 2024-19**

AN ORDINANCE APPROPRIATING FUNDS FOR FISCAL YEAR 2025

WHEREAS, Alaska Statute 29.35.100 requires a municipality's governing body to establish the manner for the preparation and submission of the budget and capital program; and

WHEREAS, KPB 05.04.020 requires that the Mayor present a budget proposal to the Assembly for the next fiscal year during or prior to the eighth week preceding the first day of the fiscal year; and

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

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

SECTION 1. That \$101,322,276 is appropriated in the General Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025 as follows:

General Government Operations	\$22,751,776
Transfer to School District for Operations and In-kind Services	56,228,307
Transfer to School Debt Service	4,946,951
Transfer to Special Revenue Funds:	
Solid Waste	11,719,442
Post-Secondary Education	975,800
911 Communications Fund	150,000
Eastern Peninsula Highway Emergency Service Area	350,000
Transfer to Capital Projects Funds:	
School Revenue	4,000,000
General Government	200,000

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

A. Local Effort	\$40,914,211
B. Maintenance	9,613,555
C. School District Utilities	81,600
D. School District Insurance	5,325,586
E. School District Audit	146,770
F. Custodial Services	<u>146,585</u>
Total Local Contribution per AS 14.17.410	<u>\$56,228,307</u>

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

SECTION 4. That the appropriations for the Special Revenue Funds for the fiscal year beginning July 1, 2024 and ending June 30, 2025 are as follows:

Nikiski Fire Service Area	\$7,019,327
Bear Creek Fire Service Area	1,097,294
Western Emergency Service Area	3,203,060
Central Emergency Service Area	14,369,594
Central Peninsula Emergency Medical Service Area	10,227
Kachemak Emergency Service Area	2,284,024
Eastern Peninsula Highway Emergency Area	366,923
Seward Bear Creek Flood Service Area	673,961
911 Communications	4,255,417
Kenai Peninsula Borough Road Service Area	9,930,309
Engineer’s Estimate Fund	22,550
North Peninsula Recreation Service Area	3,095,767
Seldovia Recreational Service Area	127,002
Post-Secondary Education	975,800
Land Trust	2,215,278
Nikiski Senior Service Area	500,000
Solid Waste	12,930,652
Central Kenai Peninsula Hospital Service Area	5,758,567
South Kenai Peninsula Hospital Service Area (Prior Debt Fund 601)	1,495,169
South Kenai Peninsula Hospital Service Area (Operations Fund 602)	2,824,172

SECTION 5. That \$4,946,951 is appropriated in the School Debt Service Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

SECTION 6. That \$1,629,438 is appropriated in the Central Emergency Services Debt Service Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

SECTION 7. That \$86,504 is appropriated in the Bear Creek Fire Service Area Debt Service Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

SECTION 8. That \$5,017,038 is appropriated in the Central Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

SECTION 9. That \$1,495,169 is appropriated in the South Kenai Peninsula Hospital Service Area Debt Service Fund for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

SECTION 10. That appropriations for the Capital Projects Funds for the fiscal year beginning July 1, 2024 and ending June 30, 2025 are as follows:

School Revenue	\$3,857,140
General Government	\$693,925
911 Communications	61,220
Solid Waste	985,000
Service Areas:	
Nikiski Fire	225,000
Western Emergency Services	60,000
Central Emergency Services	1,100,000
North Peninsula Recreation	762,000
Road Service Area	2,275,000
South Kenai Peninsula Hospital	2,458,393

SECTION 11. That appropriations for the Internal Service Funds for the fiscal year beginning July 1, 2024 and ending June 30, 2025 are as follows:

Insurance and Litigation	\$8,128,161
Health Insurance Reserve	9,802,000
Equipment Replacement	850,000

SECTION 12. That the FY2025 budget of the Kenai Peninsula Borough, as submitted to the Assembly on May 7, 2024, is incorporated as a part of this ordinance to establish the appropriations assigned to the various departments and accounts and the positions authorized therein.

SECTION 13. That funds reserved for outstanding encumbrances as of June 30, 2024 are reapropriated for the fiscal year beginning July 1, 2024 and ending June 30, 2025.

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

SECTION 15. That the fee schedule presented in the budget document is approved.

SECTION 16. Notwithstanding KPB 5.22.040, which provides that grant funds for senior citizen centers and adult day care centers will be distributed proportionately to the number of persons served by each existing center in relation to the total number being served by all centers that have applied for funding, the grant funds distributed pursuant to KPB Chapter 5.22 will be distributed as set out in this ordinance for FY25.

SECTION 17. That this ordinance takes effect at 12:01 a.m. on July 1, 2024.

ENACTED BY THE ASSEMBLY OF THE KENAI PENINSULA BOROUGH THIS 4TH DAY OF JUNE, 2024.

Brent Johnson

Brent Johnson, Assembly President

ATTEST:

Michele Turner

Michele Turner, CMC, Borough Clerk



Yes: Cox, Cooper, Ecklund, Elam, Hibbert, Tunseth, Tupper, Johnson

No: None

Absent: Ribbens

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

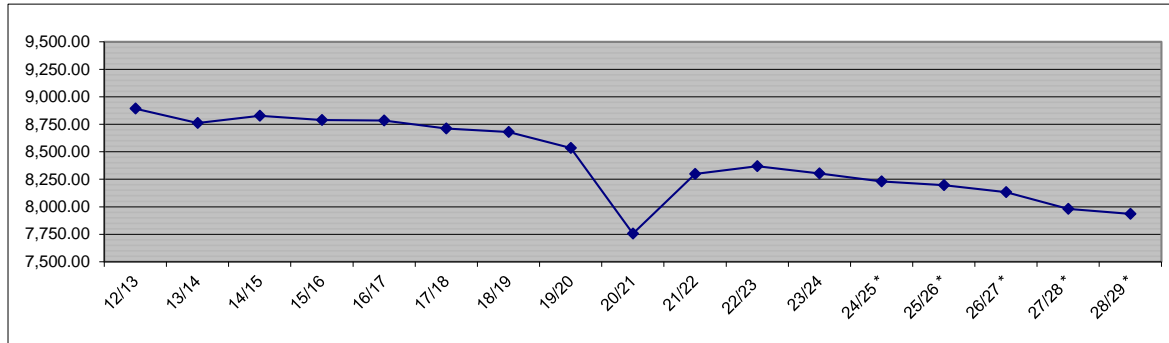
**2024-2025 Budget
FY13 - FY24 Enrollment History and FY25-FY29 Enrollment Projections**

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

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

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

Year	PreSch	K	1	2	3	4	5	6	7	8	9	10	11	12	Enroll	Growth
12/13	22.99	691.25	661.95	651.30	688.10	687.15	660.45	674.45	630.95	722.45	701.35	731.90	664.75	703.02	8,892.06	-0.86%
13/14	21.92	691.15	667.15	659.80	644.10	661.80	669.95	650.05	671.19	636.41	696.30	682.86	731.84	676.00	8,760.52	-1.48%
14/15	21.92	698.29	691.70	675.45	664.16	642.55	678.01	693.20	654.60	682.01	639.16	685.71	669.90	731.21	8,827.87	0.77%
15/16	28.13	662.45	696.85	688.74	688.70	673.60	655.20	680.01	676.50	667.00	674.75	624.76	681.65	689.26	8,787.60	-0.46%
16/17	26.91	669.04	680.74	706.70	681.60	691.20	683.80	666.40	679.24	680.09	659.65	660.35	611.06	688.05	8,784.83	-0.03%
17/18	35.35	688.50	656.85	670.20	688.90	691.95	692.58	698.50	648.00	662.25	663.75	657.45	646.55	610.90	8,711.73	-0.83%
18/19	28.35	635.63	689.31	642.40	691.80	705.80	677.25	700.81	674.69	641.22	643.60	666.65	653.13	629.64	8,680.28	-0.36%
19/20	29.26	632.45	614.10	672.60	640.50	677.90	712.65	667.45	680.40	668.30	630.10	626.55	658.20	624.58	8,535.04	-1.67%
20/21	17.95	582.90	552.40	546.60	593.71	566.70	608.30	665.10	589.80	641.20	653.05	591.70	569.73	576.77	7,755.91	-9.13%
21/22	18.29	625.15	623.70	607.85	611.50	658.60	628.25	663.00	702.05	639.45	659.70	678.36	589.76	592.81	8,298.47	7.00%
22/23	20.8	570.60	659.15	635.40	611.40	614.70	664.00	656.15	665.65	711.46	661.48	662.85	645.28	590.64	8,369.56	0.86%
23/24	28.25	580.15	580.55	661.70	622.45	598.25	608.35	666.25	647.38	660.05	703.20	647.30	650.10	648.15	8,302.13	-0.81%
24/25*	0	573.00	585.00	589.00	657.00	618.00	592.00	647.00	674.00	644.00	640.00	704.00	646.00	661.00	8,230.00	-0.87%
25/26*	0	576.00	575.00	584.00	588.00	654.00	616.00	592.00	660.00	676.00	632.00	643.00	723.00	678.00	8,197.00	-0.40%
26/27*	0	575.00	578.00	580.00	577.00	584.00	649.00	615.00	605.00	662.00	664.00	635.00	662.00	747.00	8,133.00	-0.78%
27/28*	0	573.00	577.00	583.00	573.00	573.00	579.00	633.00	628.00	607.00	647.00	667.00	654.00	686.00	7,980.00	-1.88%
28/29*	0	574.00	575.00	582.00	576.00	569.00	568.00	608.00	646.00	630.00	593.00	650.00	686.00	678.00	7,935.00	-0.56%



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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024-2025 Budget
OASIS Enrollment History by School

	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24
Aurora Borealis Charter	188.14	193.05	187.25	181.80	193.70	197.00	193.70	183.00	173.45	184.00	187.00	192.40
Chapman	98.05	109.40	101.75	102.40	114.00	130.64	122.94	129.05	119.15	156.85	148.55	151.45
Connections	836.44	749.11	694.95	726.05	754.06	724.84	770.47	818.49	1,743.48	1,170.81	1,063.98	1,105.58
Cooper Landing	11.55	17.00	18.70	14.65	18.00	15.00	13.90	13.00	11.00	13.00	19.25	20.00
Fireweed Academy Charter	109.50	108.50	102.50	91.50	105.00	123.05	114.50	127.05	86.38	95.45	106.85	107.35
Homer Flex	28.30	34.00	31.60	36.05	37.60	29.80	37.85	27.80	25.85	29.00	36.82	35.45
Homer High	406.62	389.21	391.83	369.19	381.29	396.09	392.47	378.30	352.81	365.33	365.42	355.00
Homer Middle	183.75	189.55	197.44	189.15	194.91	188.85	196.50	177.45	137.44	180.05	175.60	182.90
Hope	16.80	17.25	22.00	16.00	17.00	17.00	17.00	16.00	26.40	19.00	20.25	18.50
Kachemak Selo	64.00	63.00	57.75	49.00	48.00	46.31	43.00	37.45	30.20	31.00	30.00	28.75
Kaleidoscope Charter	253.05	252.20	253.10	255.25	253.85	259.80	258.90	260.15	214.85	224.50	233.20	200.00
K-Beach	373.90	384.75	385.23	418.53	407.88	390.40	411.48	442.25	282.70	375.25	406.45	404.10
Kenai Alternative	78.23	79.18	70.90	73.25	70.75	69.43	63.10	56.15	31.95	40.10	52.35	49.70
Kenai Central	522.25	531.53	490.59	505.39	457.91	457.60	467.75	442.75	367.49	436.35	460.88	484.71
Kenai Middle	374.28	351.45	381.25	378.50	375.44	346.27	365.38	373.45	340.74	407.69	410.90	419.03
Marathon	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
McNeil Canyon	137.35	131.00	120.00	116.00	124.75	123.00	117.00	121.01	96.00	125.55	135.70	146.30
Moose Pass	17.00	16.10	13.75	10.00	11.00	13.95	17.00	20.75	18.00	15.00	18.15	23.00
Mountain View	453.90	423.74	427.25	430.90	418.57	465.82	468.98	422.46	282.13	372.60	377.80	385.49
Nanwalek	80.13	78.80	77.30	77.10	82.75	77.20	75.45	78.28	72.40	84.20	80.85	81.00
Nikiski Middle/Senior	388.76	400.95	407.26	368.84	373.64	362.85	362.23	340.20	259.10	326.29	320.50	306.75
Nikiski North Star	340.20	343.80	348.50	350.60	361.25	348.80	316.45	319.58	180.45	239.70	228.80	250.20
Nikolaevsk	71.00	72.10	64.00	66.00	65.50	77.85	78.50	48.75	21.00	16.25	29.50	23.65
Ninilchik	143.59	139.30	155.90	139.60	123.00	100.50	108.05	112.30	81.90	99.53	114.75	109.70
Paul Banks	173.31	165.05	183.43	184.50	197.67	188.40	204.74	179.05	139.55	145.01	169.70	158.15
Port Graham	19.00	20.00	27.00	26.60	36.50	33.00	37.15	33.95	30.60	27.70	27.00	30.00
Razdolna	77.50	77.00	83.48	81.73	86.72	90.75	94.75	83.88	83.85	84.75	80.45	78.00
Redoubt	390.35	373.50	400.65	351.75	349.40	339.15	321.85	348.30	228.75	323.72	346.00	326.90
River City Academy	75.55	71.45	88.45	73.65	80.85	82.85	69.95	85.10	102.85	115.60	90.45	73.10
Seward High	182.65	175.75	185.35	177.30	188.95	181.85	159.64	158.88	142.75	132.95	138.65	160.33
Seward Middle	82.25	82.05	125.95	144.50	125.65	118.84	122.04	145.01	110.85	139.69	112.37	108.44
Skyview High	332.29	268.66	-	-	-	-	-	-	-	-	-	-
Skyview Middle	-	-	389.88	419.99	413.40	403.05	410.36	408.41	293.61	358.19	370.95	332.60
Soldotna Elem	260.10	264.21	290.45	308.51	301.89	297.94	273.47	262.68	182.26	249.34	245.00	243.91
Soldotna High	487.13	539.90	583.60	571.58	554.22	560.10	544.74	717.78	546.99	684.21	688.69	706.20
Soldotna Middle	411.25	372.04	-	-	-	-	-	-	-	-	-	-
Soldotna Montessori Charter	166.05	166.50	155.28	162.00	164.82	167.00	164.90	164.00	156.00	163.00	165.00	163.60
Soldotna Prep	-	-	203.15	190.35	198.60	195.47	187.88	-	-	-	-	-
Spring Creek	-	-	-	-	-	-	-	-	-	-	-	-
Sterling	175.98	199.50	239.05	227.75	217.94	210.80	197.30	181.55	128.28	136.36	143.05	121.95
Susan B English	40.75	48.00	40.50	45.65	32.00	34.47	31.54	32.00	45.00	48.00	53.40	26.20
Tebughna	39.25	35.70	31.50	39.00	29.00	28.25	30.40	21.00	23.15	25.00	26.80	17.00
Tustumena	154.83	167.69	168.55	174.81	170.90	177.02	181.10	145.15	102.35	119.65	125.45	124.20
Voznesenka	98.78	103.75	111.10	104.25	99.80	97.00	101.00	111.00	105.40	118.00	109.00	120.45
West Homer Elem	230.25	232.25	230.25	242.60	253.86	255.20	245.95	239.30	169.80	203.25	215.30	206.80
William H. Seward Elem	308.00	312.55	279.45	285.33	282.81	278.54	278.92	262.35	199.00	211.75	228.75	216.50
	8,892.06	8,760.52	8,827.87	8,787.60	8,784.83	8,711.73	8,680.28	8,535.04	7,755.91	8,303.67	8,369.56	8,305.34

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2024-25 General Fund Budget
Revenue and Expenditures**

Actual					
	Assessed Value	Budgeted Expenditures	OASIS K-12 Foundation AADM	Actual Expenditures	Per Student
FY14	\$6,960,196,000	\$151,275,395	8,760.52	\$149,334,044	\$17,046
FY15	\$6,937,316,000	\$272,185,181	8,827.87	\$272,731,469	\$30,894
FY16	\$7,278,398,000	\$142,164,804	8,787.60	\$142,197,864	\$16,178
FY17	\$7,815,709,000	\$143,019,559	8,784.83	\$141,065,303	\$16,280
FY18	\$8,140,448,000	\$140,638,636	8,711.73	\$139,502,630	\$16,144
FY19	\$8,190,029,000	\$143,306,553	8,680.28	\$140,221,259	\$16,509
FY20	\$8,433,676,000	\$145,362,469	8,535.05	\$146,896,115	\$17,031
FY21	\$8,484,559,000	\$145,535,841	7,755.91	\$141,877,474	\$18,765
FY22	\$8,468,109,000	\$138,368,511	8,298.47	\$135,707,486	\$16,674
FY23	\$8,921,887,000	\$138,368,511	8,369.56	\$136,561,819	\$16,532

Budgeted					
	Assessed Value	Budgeted Expenditures	Projected K-12 Foundation ADM	Actual Expenditures	Per Student
FY24	\$9,744,380,000	\$141,045,791	8,302	*	\$16,989.11
FY25	*	\$147,821,632	8,230	*	\$17,961

Actual										
Year	Borough Appropriation	Borough In-Kind	Other Revenues	Total Local Effort	Local % of Funding	State Funding	State % of Funding	Federal Funding	Federal % of Funding	Total Revenue
FY14	\$34,170,106	\$9,329,894	\$1,823,929	\$45,323,929	30.60%	\$102,583,231	69.26%	\$200,451	0.14%	\$148,107,611
FY15	\$34,330,654	\$9,682,871	\$1,014,030	\$45,027,555	16.58%	\$226,345,214	83.34%	\$211,375	0.08%	\$271,584,144
FY16	\$37,908,561	\$10,329,871	\$1,851,197	\$50,089,629	35.57%	\$90,440,989	64.23%	\$287,646	0.20%	\$140,818,264
FY17	\$37,583,417	\$10,655,015	\$1,180,000	\$49,418,432	35.32%	\$90,233,541	64.50%	\$250,781	0.18%	\$139,902,754
FY18	\$38,883,797	\$10,854,635	\$1,108,627	\$50,847,059	36.54%	\$88,001,771	63.24%	\$298,727	0.21%	\$139,147,557
FY19	\$38,883,797	\$10,854,635	\$1,936,096	\$51,674,528	36.30%	\$90,493,098	63.56%	\$195,558	0.14%	\$142,363,184
FY20	\$41,440,829	\$11,048,424	\$2,081,347	\$54,570,600	37.22%	\$91,901,060	62.68%	\$146,948	0.10%	\$146,618,608
FY21	\$36,526,177	\$11,362,732	\$782,750	\$48,671,659	35.31%	\$87,070,694	63.16%	\$2,111,091	1.53%	\$137,853,444
FY22	\$36,537,314	\$11,462,686	\$111,949	\$48,111,949	35.57%	\$85,148,189	62.95%	\$2,000,000	1.48%	\$135,260,138
FY23	\$39,741,388	\$12,822,896	\$1,270,639	\$53,834,923	38.88%	\$84,611,933	61.12%	\$0	0.00%	\$138,446,856

Budgeted										
Year	Borough Appropriation	Borough In-Kind	Other Revenues	Total Local Effort	Local % of Funding	State Funding	State % of Funding	Federal Funding	Federal % of Funding	Operating Budget
FY24	\$40,460,663	\$14,292,451	\$1,180,000	\$55,933,114	40.08%	\$83,612,887	59.92%	\$0	0.00%	\$139,546,001
FY25	\$40,916,381	\$15,311,926	\$1,180,000	\$57,408,307	40.11%	\$85,735,342	59.89%	\$0	0.00%	\$143,143,649

* This information was not available at time of publication.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Location

Loc	Description	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	Budget	
												FY24	FY25
65	Aurora Borealis	2,548,408	2,497,700	2,697,894	2,751,662	2,760,515	2,595,813	2,595,813	2,665,235	2,530,218	2,725,187	2,910,598	2,725,900
31	Chapman	1,441,193	1,518,718	1,387,364	1,505,294	1,591,654	1,630,082	1,630,082	1,732,484	1,957,825	1,843,454	2,053,609	2,131,312
80	Connections Program	2,766,909	2,914,377	2,975,794	3,926,437	4,004,644	3,851,976	3,851,976	5,899,396	5,657,357	4,850,040	4,794,667	4,731,057
32	Cooper Landing	373,742	325,508	318,345	320,380	319,599	364,016	364,016	375,127	395,947	350,208	375,003	297,096
68	Fireweed Academy	1,425,042	1,446,656	1,530,941	1,706,156	1,620,024	1,850,963	1,850,963	1,655,267	1,702,940	1,704,884	1,955,575	1,870,699
66	Homer Flex	563,932	554,372	553,698	590,427	585,878	633,482	633,482	649,538	637,894	702,149	653,986	672,667
06	Homer High	5,283,420	5,264,533	5,150,098	5,518,283	5,402,527	5,057,818	5,057,818	5,203,105	5,015,224	4,572,930	4,755,962	5,196,763
13	Homer Middle	2,319,867	2,497,490	2,478,588	2,453,580	2,666,699	2,614,930	2,614,930	2,673,360	2,648,155	2,595,564	2,622,259	3,046,087
35	Hope	398,616	417,429	387,244	418,189	411,549	452,805	452,805	405,403	450,294	547,693	489,198	517,546
56	Kachemak Selo	1,019,928	857,905	828,907	861,184	867,786	921,310	921,310	784,988	870,247	688,812	804,184	803,946
63	Kaleidoscope Charter	3,290,076	3,460,549	3,540,179	3,441,118	3,422,739	3,531,575	3,531,575	3,456,680	3,185,015	3,374,068	3,360,866	3,372,678
48	K-Beach	3,747,666	4,071,099	4,210,750	4,135,203	4,144,168	4,434,869	4,434,869	4,669,562	3,976,886	4,340,434	4,397,617	4,964,371
67	Kenai Alternative	1,077,342	1,161,160	1,310,493	1,283,810	1,310,345	1,382,845	1,382,845	1,262,053	1,298,673	1,008,651	1,083,129	1,214,666
07	Kenai Central	5,836,797	5,858,188	5,775,776	5,693,111	5,532,230	5,585,468	5,585,468	5,500,859	5,591,972	5,395,059	5,754,880	6,471,522
11	Kenai Middle	3,838,852	3,994,365	4,206,643	4,084,203	3,876,051	4,285,643	4,285,643	4,670,360	4,260,135	4,689,421	4,483,350	4,797,484
15	Marathon	77,739	77,830	68,828	70,329	73,053	26,673	26,673	42,111	20,128	32,742	58,430	113,973
47	McNeil Canyon	1,626,787	1,471,674	1,428,619	1,425,014	1,349,041	1,413,555	1,413,555	1,441,778	1,471,386	1,624,103	1,778,756	1,903,968
37	Moose Pass	344,406	350,792	359,706	360,239	341,544	367,949	367,949	328,317	311,142	351,333	358,665	403,868
51	Mountain View	4,433,564	4,652,345	4,811,666	4,922,068	5,069,698	5,253,147	5,253,147	5,019,453	4,635,372	5,434,524	5,216,192	5,394,960
34	Nanwalek	1,330,118	1,410,452	1,365,661	1,402,096	1,508,590	1,375,514	1,375,514	1,303,756	1,379,346	1,282,518	1,303,946	1,343,694
10	Nikiski Jr/Sr	5,191,031	5,110,739	4,817,106	4,789,558	4,888,304	4,698,628	4,698,628	4,639,703	4,043,069	4,081,932	3,873,357	4,276,651
52	Nikiski North Star	3,447,578	3,589,739	3,678,994	3,633,311	3,542,134	3,701,512	3,701,512	3,397,470	2,896,518	3,070,311	3,175,439	3,473,690
38	Nikolaevsk	1,062,868	1,069,868	1,058,017	1,148,819	1,143,000	1,011,086	1,011,086	817,335	413,918	475,784	582,934	530,761
02	Ninilchik	2,031,755	2,196,051	2,072,810	1,872,853	1,870,250	1,914,971	1,914,971	1,811,366	1,513,184	757,067	1,868,825	1,983,302
33	Paul Banks	2,415,299	2,517,535	2,582,118	2,786,030	2,810,285	3,117,485	3,117,485	3,118,676	3,131,709	3,125,828	3,208,308	3,114,306
40	Port Graham	602,976	613,238	664,013	705,649	682,700	743,994	743,994	769,222	803,784	640,894	661,178	732,272
49	Razdolna	1,032,691	1,052,343	1,069,992	1,138,721	1,105,623	1,096,029	1,096,029	1,139,172	1,147,703	1,184,203	1,338,494	1,326,313
46	Redoubt	3,622,705	3,590,096	3,367,801	3,660,613	3,772,345	4,201,512	4,201,512	4,109,063	3,620,496	4,044,668	3,716,489	4,272,701
16	River City Academy	856,053	943,479	941,243	908,811	878,578	829,420	829,420	854,399	990,007	710,469	771,513	790,751
08	Seward High	2,520,442	2,592,469	2,555,211	2,597,800	2,700,865	2,165,271	2,165,271	2,275,811	2,143,724	1,853,728	1,998,503	2,598,652
14	Seward Middle	1,586,041	1,684,054	1,749,326	1,710,316	1,655,569	1,587,771	1,587,771	1,801,297	1,487,893	1,568,706	1,475,825	1,512,228
05	Skyview	-	-	-	-	-	-	-	-	-	-	-	-
12	Skyview Middle	5,123,327	5,437,258	5,228,810	5,124,940	4,986,275	5,123,356	5,123,356	4,943,922	4,484,125	4,481,610	4,378,641	4,894,728
43	Soldotna Elem	3,605,725	3,728,522	3,744,699	3,520,815	3,503,852	3,737,422	3,737,422	3,581,269	3,649,863	3,310,269	3,226,062	3,697,640
09	Soldotna High	7,059,469	7,109,632	7,049,438	6,876,637	6,922,699	8,019,081	8,019,081	8,007,610	7,456,061	7,674,342	8,196,728	8,689,121
64	Soldotna Montessori Charter	2,364,728	2,500,820	2,367,026	2,394,194	2,399,100	2,486,710	2,486,710	2,400,529	2,406,761	2,444,827	2,917,233	2,667,810
17	Soldotna Prep	2,282,763	2,255,693	2,710,218	2,646,246	2,517,742	-	-	-	-	-	-	-

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Location**

Loc	Description	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	Budget	
												FY24	FY25
44	Sterling	2,180,121	2,301,777	2,570,853	2,413,798	2,459,465	2,389,599	2,321,508	2,270,577	2,072,546	2,070,921	1,926,184	2,095,828
03	Susan B English	1,058,476	1,128,469	1,016,984	889,398	913,094	968,444	836,097	775,550	1,080,916	1,169,369	1,092,441	932,890
01	Tebughna	607,332	669,678	659,507	756,292	791,282	762,457	689,911	672,489	612,316	736,480	641,086	660,268
45	Tustumena	1,925,020	2,100,168	2,188,582	2,286,983	2,143,582	2,054,713	1,978,198	1,904,297	1,851,001	1,789,639	1,805,447	1,984,957
53	Voznesenka	1,325,714	1,531,426	1,607,538	1,626,590	1,540,391	1,481,081	1,427,424	1,620,546	1,785,186	1,667,558	1,571,239	1,867,667
50	West Homer	3,145,196	3,203,395	3,315,458	3,228,712	3,009,016	3,243,399	3,278,201	3,084,324	2,811,386	2,462,471	2,967,450	3,264,454
42	William H. Seward Elem	3,076,601	2,964,149	2,856,294	3,065,897	2,902,921	2,918,112	2,825,113	2,796,780	2,673,171	2,782,448	2,509,786	3,260,626
70	Board of Education	328,675	348,736	424,055	365,722	396,110	432,012	475,979	433,925	429,199	430,650	421,898	382,572
71	Superintendent	496,753	474,794	451,272	480,683	479,638	492,244	386,383	356,076	386,847	347,544	359,140	372,688
72	Asst Supt Admin Services	1,015,732	1,157,437	1,341,552	1,299,273	1,526,972	1,547,367	1,738,725	1,750,570	-	-	-	-
73	Asst Supt Instruction	466,486	333,280	490,532	457,165	501,150	552,527	239,066	393,033	582,590	563,990	606,051	632,589
74	Fiscal Services	838,165	985,470	1,022,534	962,294	865,818	882,104	987,048	909,661	934,174	968,684	1,164,723	1,214,106
75	Planning and Operations	1,784,744	503,595	352,891	221,035	203,411	265,039	285,876	288,721	841,951	795,363	640,427	720,731
76	Purchasing/Warehouse	809,949	808,269	854,666	848,902	836,345	743,695	823,429	731,302	570,011	644,432	750,636	854,738
77	Human Resources	953,247	981,236	1,008,385	1,035,537	946,228	976,203	1,051,504	971,009	994,568	1,244,302	1,394,038	1,662,739
78	Information Services	1,934,668	2,257,613	2,447,376	2,138,581	2,272,837	2,268,511	2,550,856	2,247,476	2,454,098	2,289,080	2,848,655	3,136,134
79	E-Rate Program	1,185,646	1,006,888	898,352	933,835	892,905	644,392	1,159,246	667,105	502,211	982,679	774,877	1,095,615
81	Special Services	3,689,418	4,312,172	4,009,131	3,922,435	3,987,894	4,220,804	3,963,309	3,578,563	3,347,885	3,939,354	4,509,414	4,828,443
82	Schools and Compliance	-	-	-	-	-	-	269,668	506,809	-	-	-	-
83	DW - General	34,552,244	152,980,923	19,507,385	18,982,923	17,565,111	18,208,271	20,773,250	19,984,196	21,218,717	19,431,893	21,121,440	17,710,654
84	Curriculum	1,654,976	1,236,081	1,242,142	1,366,179	1,364,700	1,391,516	896,625	1,011,218	406,156	322,097	728,130	751,778
85	Secondary Ed/Pupil Activity	1,501,533	1,442,429	1,548,375	1,395,618	623,811	632,995	926,688	424,678	647,302	2,109,119	1,298,803	2,129,633
86	Elementary Ed	1,106,696	1,241,675	1,362,471	1,110,492	648,487	637,990	451,952	281,569	697,423	774,519	733,081	708,592
87	DW - Health Services	246,744	211,954	226,851	232,943	247,369	330,128	516,548	609,328	359,379	500,815	580,444	698,558
88	Community Education	-	-	-	-	-	-	195,172	201,995	263,482	-	-	-
96	Unallocated	-	-	-	-	-	-	-	-	-	-	-	320,189
		<u>\$ 154,433,991</u>	<u>\$ 274,976,292</u>	<u>\$ 142,447,202</u>	<u>\$ 142,405,383</u>	<u>\$ 139,296,192</u>	<u>\$ 140,108,284</u>	<u>\$ 143,112,457</u>	<u>\$ 141,877,473</u>	<u>\$ 135,707,486</u>	<u>\$ 135,561,819</u>	<u>\$ 141,045,791</u>	<u>\$ 147,821,632</u>

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Object**

Object	Description												Budget	
		FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	
3110	Superintendent	\$ 160,000	\$ 169,069	\$ 140,750	\$ 145,725	\$ 155,000	\$ 169,900	\$ 179,696	\$ 193,690	\$ 179,000	\$ 179,000	\$ 179,000	\$ 179,000	\$ 179,000
3120	Asst Superintendent - Certificated	127,500	55,447	132,500	138,040	142,354	144,489	722	153,612	147,453	154,624	161,109	163,387	
3130	Principal/Assistant Principal	3,896,288	4,088,300	4,069,804	3,956,837	4,150,922	4,081,543	4,210,507	4,216,370	4,130,279	4,520,133	4,427,094	4,380,334	
3140	Director/Coordinator - Certificated	951,986	940,130	914,021	812,462	830,225	841,370	1,057,984	881,975	965,121	1,388,427	1,309,845	1,282,418	
3150	Teachers	39,302,844	39,986,682	39,903,220	39,485,403	39,817,146	39,720,796	38,676,699	39,585,089	36,022,200	36,234,107	36,230,756	40,495,814	
3161	Extra Duty Compensation	628,609	583,666	544,698	607,073	630,511	627,557	458,049	490,813	508,557	524,588	515,164	698,247	
3162	Emolument	148,502	75,901	115,191	93,569	126,617	170,479	94,078	118,141	99,805	140,354	119,407	35,521	
3163	Prep Time	1,250	1,100	1,850	4,750	1,575	3,350	4,725	6,726	-	3,400	5,450	-	
3171	Certificated Substitutes - w/certificate	426,514	560,412	467,231	447,454	462,500	404,282	266,705	148,263	373,973	534,443	790,144	686,503	
3172	Temporary Salaries - Certificated	119,964	85,375	71,953	149,127	65,747	74,045	55,941	29,213	112,558	145,055	156,270	2,500	
3173	Long Term Substitute - Certificated	366,308	288,384	401,716	386,917	349,936	395,909	414,567	311,594	347,725	551,928	392,214	175,000	
3180	Specialists - Certificated	3,780,297	3,750,343	3,579,871	3,394,229	3,632,070	3,670,718	3,818,563	3,791,680	3,711,641	3,371,789	3,447,671	3,914,598	
3190	Leave Payoff - Certificated	228,391	270,027	227,795	214,204	209,002	246,973	349,796	299,369	990,787	430,827	277,200	233,450	
3211	Asst Superintendent - Support	127,500	134,250	136,750	146,354	148,489	150,656	157,056	165,039	-	-	-	-	
3212	Director/Coordinator - Support	452,026	471,666	535,489	441,582	411,926	426,568	473,217	490,591	570,897	450,126	464,432	461,345	
3220	Specialists - Nurses	1,166,772	1,129,173	1,224,503	1,309,387	1,176,246	1,165,636	1,183,574	1,195,626	587,394	1,130,631	1,056,189	1,269,804	
3230	Tutors/Aides	4,935,228	5,536,988	5,772,405	5,739,489	5,799,911	5,929,404	5,803,008	5,619,984	5,667,768	5,829,987	6,108,260	6,601,889	
3240	Support Staff	5,869,672	6,130,327	6,215,334	6,014,521	6,023,707	5,874,338	6,024,428	6,012,805	5,755,755	6,366,746	6,593,212	7,001,907	
3250	Maintenance/Custodians	3,012,479	3,087,371	3,184,853	3,232,619	2,938,482	2,871,785	2,824,219	2,819,129	2,785,804	2,855,281	2,825,314	3,261,962	
3272	Activity Bus Drivers	5,527	6,146	3,649	2,374	4,817	2,378	3,431	126	4,363	7,452	5,684	-	
3291	Substitutes - Non-Certificated	312,072	337,460	357,000	312,643	301,582	270,123	179,584	156,849	258,572	317,954	424,345	439,590	
3292	Extra Duty Compensation - Support	410,805	372,854	436,111	482,136	418,132	420,626	356,076	429,223	452,800	472,620	541,771	350,875	
3293	Long Term Substitutes - Support	33,207	26,600	29,609	81,983	23,116	46,013	21,801	52,969	46,760	17,673	27,426	5,000	
3294	Temporary Salaries - Support	239,449	209,806	166,284	187,763	311,701	395,778	329,892	330,739	379,292	450,373	544,148	118,657	
3295	Overtime	69,850	74,625	62,785	101,508	126,737	93,870	92,194	115,058	197,568	256,532	178,558	40,180	
3296	Certificated Substitutes - w/o certificate	453,035	469,077	504,021	522,094	493,392	526,554	338,496	272,745	779,835	802,405	714,455	392,792	
3300	Leave Payoff - Support	324,374	208,265	211,455	201,338	217,976	210,964	305,563	505,100	375,494	376,511	250,000	50,000	
3511	Health Insurance	17,225,219	18,986,686	22,434,336	22,930,067	21,952,489	21,952,377	22,617,317	23,530,919	19,640,581	19,783,164	19,651,517	22,704,032	
3512	Life Insurance	107,546	114,000	113,312	112,036	114,061	108,559	95,610	97,632	90,348	94,198	101,456	105,676	
3520	Unemployment Insurance	107,248	75,181	49,408	56,298	57,698	40,252	66,142	218,172	24,785	31,817	44,724	105,644	
3541	FICA Medicare	656,256	666,211	669,382	666,792	673,791	668,885	664,527	679,021	633,461	646,834	644,712	742,455	
3542	FICA Contribution	1,314,793	1,363,939	1,436,073	1,397,794	1,353,236	1,340,693	1,327,262	1,320,554	1,392,780	1,542,254	1,602,876	1,616,005	
3550	TRS Retirement	6,113,673	6,203,227	6,187,965	6,111,975	6,177,928	5,571,184	6,053,082	6,148,270	5,732,497	5,663,260	5,791,773	6,430,670	
3559	TRS On-Behalf	21,055,068	133,498,407	8,560,061	7,603,279	7,664,800	8,421,856	9,174,109	8,773,802	9,304,014	5,866,919	6,490,123	6,490,123	
3560	PERS Retirement	3,465,403	3,691,531	3,804,970	3,751,884	3,692,684	3,242,782	3,673,614	3,647,047	3,459,496	3,604,215	3,817,647	4,097,181	
3569	PERS On-Behalf	3,179,450	10,396,146	1,307,281	1,035,089	737,438	1,360,827	1,561,023	1,961,273	1,936,660	680,897	642,776	642,776	
3631	Workers' Comp	658,089	729,823	973,522	1,201,479	1,194,195	1,201,858	1,251,637	1,251,637	1,570,859	1,713,231	1,961,945	2,320,906	

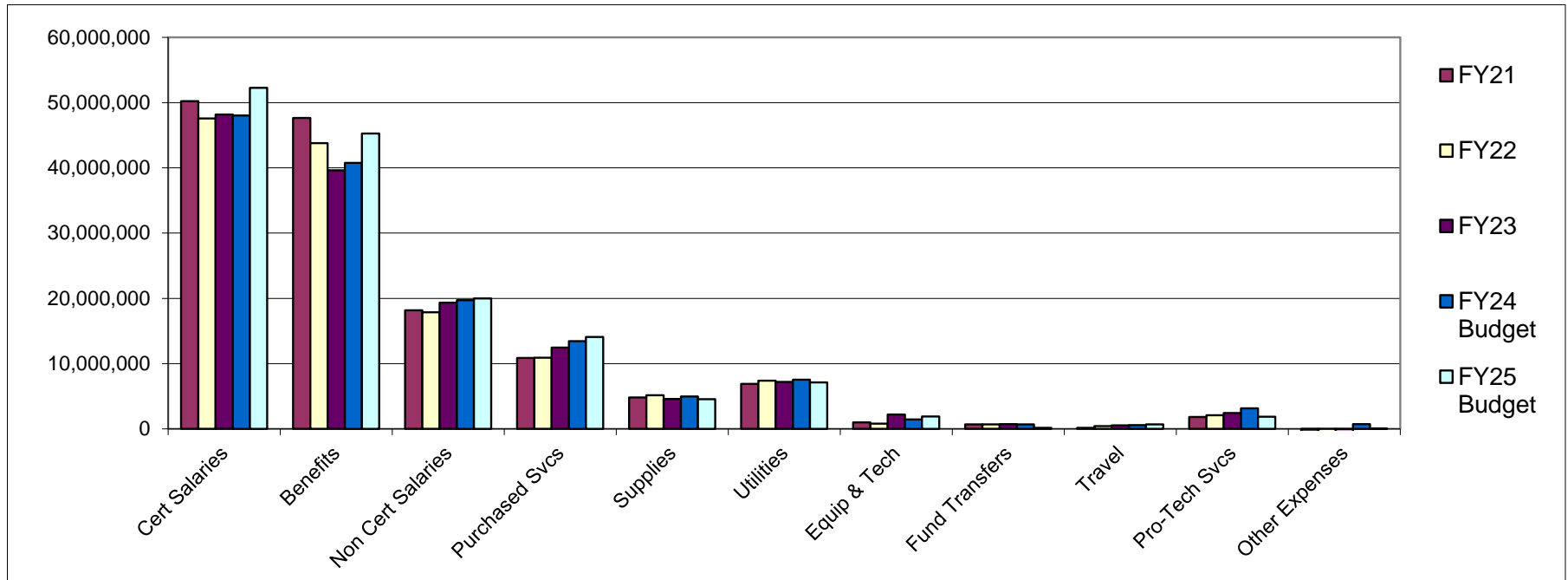
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
General Fund Expenditures by Object**

Object	Description	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	Budget	
												FY24	FY25
4100	Professional/Technical Svcs	1,028,845	1,036,513	1,041,480	2,038,130	2,236,080	2,300,192	1,688,129	1,585,151	1,854,506	2,110,629	2,868,716	1,578,996
4121	In-Kind Professional/Technical	58,070	66,366	62,561	58,384	63,743	88,527	95,790	97,134	85,449	100,773	125,000	144,600
4140	Professional/Technical Legal	88,479	107,734	179,450	95,547	69,203	129,208	175,181	145,984	160,253	199,786	150,000	125,000
4150	Professional/Technical Medical	1,228	3,098	3,005	2,125	2,735	2,875	2,015	1,185	2,190	2,220	3,900	3,500
4201	Travel - Meals	105,272	94,831	95,091	66,415	58,738	55,659	33,708	13,152	36,096	45,601	61,529	68,535
4202	Travel - Mileage	274,684	255,295	221,748	183,621	193,963	195,128	157,764	83,767	183,911	216,440	215,904	240,442
4203	Travel - Other	376,402	418,002	407,327	351,822	301,467	282,618	188,124	33,111	154,206	222,739	257,070	358,500
4250	Student Travel	340,237	362,877	300,956	277,931	318,567	244,349	166,043	12,165	33,204	49,895	31,115	11,550
4310	Water and Sewage	250,169	238,310	267,000	281,834	271,083	303,053	268,861	244,016	265,964	286,612	317,897	291,835
4320	Garbage	139,640	141,842	145,416	141,385	147,766	149,094	147,958	160,111	158,585	160,111	158,585	160,378
4331	Postage	46,915	50,227	47,793	37,186	39,139	36,188	39,622	27,828	26,366	33,372	33,807	40,450
4332	Telephone	858,096	970,421	1,088,629	1,043,075	895,170	1,043,912	1,035,581	1,010,517	1,045,618	1,126,255	985,065	971,450
4350	In-Kind Utilities	74,374	83,989	85,200	84,002	78,877	73,109	74,070	73,108	71,730	71,730	-	81,600
4360	Electricity	3,540,745	3,830,231	3,846,152	3,869,789	3,827,931	3,894,553	3,548,568	3,677,630	3,812,326	3,534,707	3,824,067	3,586,585
4370	Natural/Bottled Gas	1,057,618	1,295,830	1,115,105	1,370,516	1,432,540	1,360,728	1,434,931	1,375,227	1,405,640	1,294,914	1,519,700	1,309,936
4380	Fuel for Heating	838,553	497,416	325,127	361,010	426,895	499,065	430,928	327,616	600,137	675,532	649,412	689,043
4401	Freight Costs	14,213	20,044	17,884	12,444	22,246	20,580	9,670	12,064	9,408	16,001	11,553	10,850
4402	Purchased Services	507,459	474,108	431,976	365,856	548,676	359,393	303,076	419,844	329,924	140,505	196,920	154,128
4403	In-Kind Custodial Services	109,859	108,150	112,608	114,352	116,630	115,665	109,747	122,636	128,015	127,896	133,652	146,585
4404	In-Kind Maintenance	6,957,118	7,366,727	7,509,321	7,822,761	7,511,402	8,064,850	8,338,586	7,270,220	7,729,732	8,950,303	9,450,291	9,613,555
4408	Purchased Service - Copiers	120,207	132,484	132,429	101,253	102,215	105,958	100,025	104,453	102,220	124,409	80,926	77,895
4410	Rental - Buildings	524,152	564,217	533,733	550,403	537,821	537,852	545,754	538,613	578,012	621,680	657,399	538,392
4430	Repair & Maintenance Agreement	189,688	275,044	491,547	282,827	434,705	579,592	312,286	347,592	468,673	351,521	361,882	524,954
4450	Liability Insurance	1,112,803	1,130,399	1,341,090	1,341,090	1,419,726	1,419,726	1,718,541	2,028,578	1,560,419	2,111,369	2,539,963	3,004,680
4490	Student Accident Insurance	-	-	12,068	20,658	-	16,663	16,541	16,405	15,508	16,224	16,415	17,000
4501	Supplies	3,885,784	4,166,327	3,053,094	2,724,578	2,604,697	2,731,696	4,173,621	3,715,049	3,524,345	3,716,245	3,846,245	3,495,961
4502	Discretionary Materials	134,529	137,053	131,496	127,890	127,030	126,266	121,267	112,061	109,568	107,400	132,499	155,495
4503	Software	342,696	716,943	733,142	527,844	736,781	894,632	898,883	962,441	1,472,604	682,013	951,290	847,443
4560	Inventory Adjustment	8,767	(16,104)	17,060	16,558	27,123	(37,894)	62,732	17,579	51	33,269	-	-
4580	Gas and Oil	34,631	40,896	27,965	25,507	28,495	30,527	22,406	24,597	34,478	39,287	38,896	38,275
4850	Stipends	33,600	33,600	33,300	33,600	33,600	-	-	-	-	-	-	-
4901	Other Expenses	128,302	98,946	98,304	90,001	121,589	(16,574)	22,269	(1,237)	(23,766)	190,666	670,625	179,899
4902	Career Development	116,483	122,854	138,485	102,275	146,162	144,720	67,429	18,773	59,654	112,015	213,336	213,336
4903	Professional Dues	30,706	31,627	31,944	24,867	27,994	26,388	30,096	30,073	26,348	27,561	32,905	26,166
4904	Physical Exam Reimbursement	460	375	590	375	850	854	375	1,610	683	1,244	-	-
4906	Moving Expenses	5,000	12,707	8,999	1,930	6,000	-	3,000	12,359	14,941	7,500	-	10,000
4950	Indirect Costs	(385,737)	(283,032)	(222,976)	(230,899)	(265,492)	(287,168)	(259,474)	(437,107)	(1,069,495)	(1,028,196)	(182,007)	(418,719)
5101	Equipment	1,961,047	690,091	584,780	106,193	83,209	236,840	125,497	103,885	224,217	121,631	52,567	16,000
5102	Equipment - Technology	1,564,997	1,380,436	1,599,830	1,406,822	1,329,135	897,058	1,873,543	892,120	580,698	2,091,731	1,408,378	1,866,096
5500	Transfer to Other Funds	1,424,759	1,300,000	1,200,000	1,755,072	850,000	750,000	864,420	695,000	695,000	730,000	695,000	145,000
		<u>\$ 149,334,044</u>	<u>\$ 272,731,469</u>	<u>\$ 142,197,867</u>	<u>\$ 141,065,303</u>	<u>\$ 139,502,630</u>	<u>\$ 140,221,259</u>	<u>\$ 143,112,457</u>	<u>\$ 141,877,473</u>	<u>\$ 135,707,486</u>	<u>\$ 136,561,819</u>	<u>\$ 141,045,791</u>	<u>\$ 147,821,632</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund Expenditure History by Object Code (in Dollars)

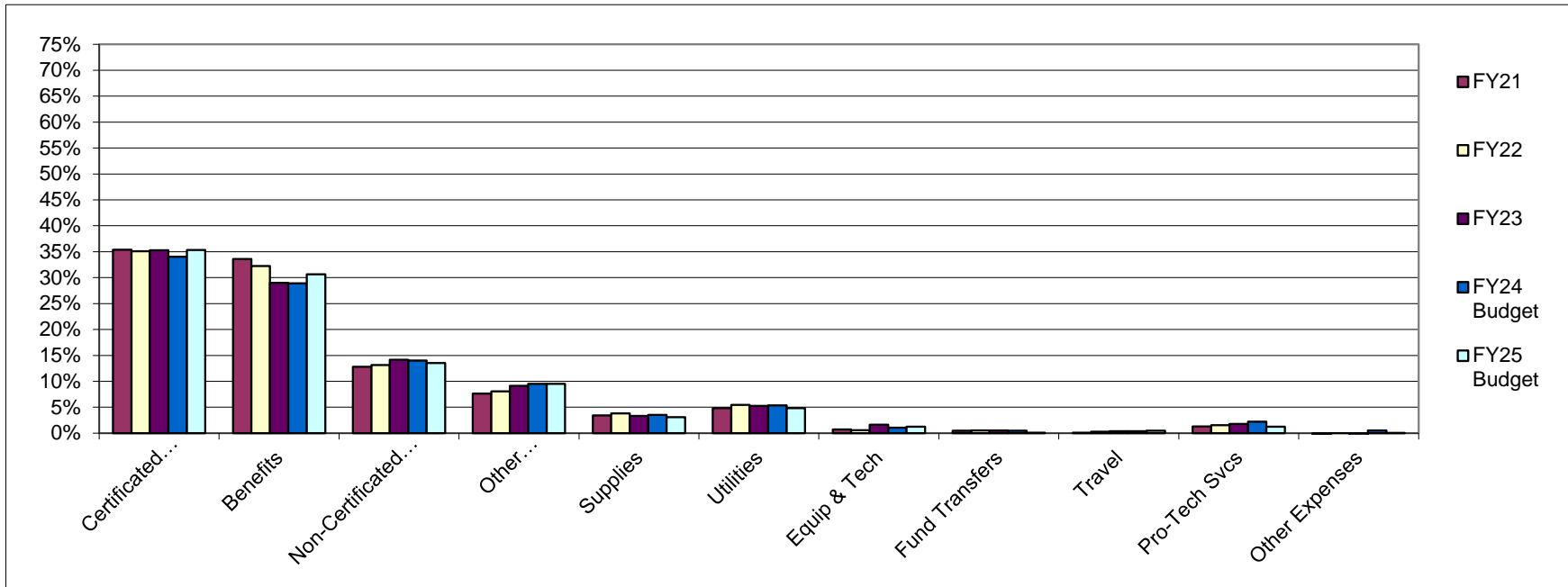
	Cert Salaries	Benefits	Non Cert Salaries	Purchased Svcs	Supplies	Utilities	Equip & Tech	Fund Transfers	Travel	Pro-Tech Svcs	Other Expenses	Total
FY21	50,226,533	47,628,328	18,165,984	10,860,406	4,831,725	6,877,371	996,006	695,000	142,194	1,829,454	-375,528	141,877,473
FY22	47,589,099	43,785,481	17,862,302	10,921,911	5,141,046	7,389,552	804,915	695,000	407,417	2,102,398	-991,635	135,707,486
FY23	48,178,676	39,626,789	19,334,291	12,459,908	4,578,212	7,181,707	2,213,361	730,000	534,676	2,413,408	-689,209	136,561,819
FY24 Budget	48,011,324	40,749,549	19,733,794	13,449,001	4,968,930	7,529,155	1,460,945	695,000	565,618	3,147,616	734,859	141,045,791
FY25 Budget	52,246,772	45,255,468	19,994,001	14,088,039	4,537,174	7,131,277	1,882,096	145,000	679,027	1,852,096	10,682	147,821,632
Change from FY24	4,235,448	4,505,919	260,207	639,038	(431,756)	(397,878)	421,151	(550,000)	113,409	(1,295,520)	(724,177)	6,775,841
Change %	8.82%	11.06%	1.32%	4.75%	-8.69%	-5.28%	28.83%	-79.14%	20.05%	-41.16%	-98.55%	4.80%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund Expenditure History by Object Code (Percentage)

	Certificated Salaries	Benefits	Non-Certificated Salaries	Other Purchased Svcs	Supplies	Utilities	Equip & Tech	Fund Transfers	Travel	Pro-Tech Svcs	Other Expenses	Salaries & Benefits Total
FY21	35.40%	33.57%	12.80%	7.65%	3.41%	4.85%	0.70%	0.49%	0.10%	1.29%	-0.26%	100.00%
FY22	35.07%	32.26%	13.16%	8.05%	3.79%	5.45%	0.59%	0.51%	0.30%	1.55%	-0.73%	100.00%
FY23	35.28%	29.02%	14.16%	9.12%	3.35%	5.26%	1.62%	0.53%	0.39%	1.77%	-0.50%	100.00%
FY24 Budget	34.04%	28.89%	13.99%	9.54%	3.52%	5.34%	1.04%	0.49%	0.40%	2.23%	0.52%	100.00%
FY25 Budget	35.34%	30.62%	13.53%	9.53%	3.07%	4.82%	1.27%	0.10%	0.46%	1.25%	0.01%	100.00%
Change from FY23 Budget	1,160,164	(1,888,082)	(820,872)	(1,344,453)	120,374	(448,081)	(357,805)	(655,072)	(116,395)	(1,345,754)	1,245,914	-4,450,062
Change %	2.32%	-4.22%	-4.34%	-12.41%	2.93%	-6.51%	-24.08%	-37.32%	-10.86%	-51.09%	195.01%	-3.11%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

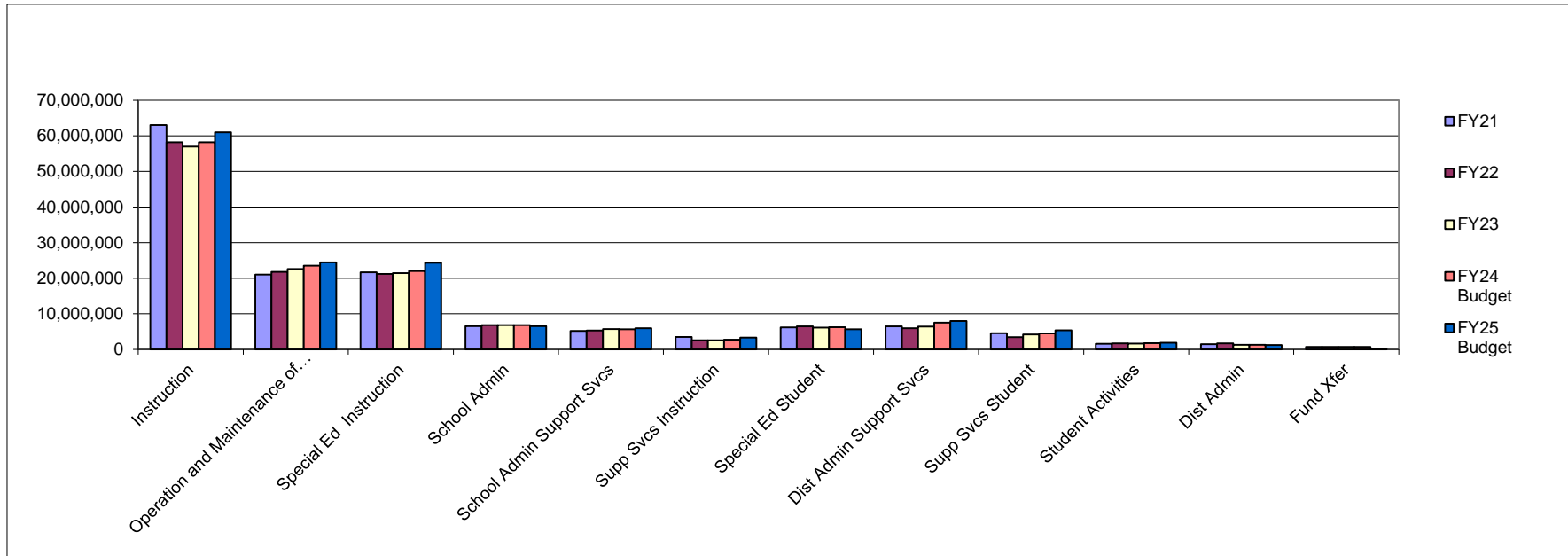
General Fund Expenditures by Function

Function	Description	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	Budget	
												FY24	FY25
4100	Regular Instruction	\$ 63,972,937	\$ 142,286,159	\$ 57,622,739	\$ 56,979,657	\$ 56,770,983	\$ 56,094,614	\$ 57,545,575	\$ 55,316,972	\$ 51,106,472	\$ 49,792,982	\$ 50,709,055	\$ 53,187,964
4120	Bilingual/Bicultural Instruction	976,032	1,102,628	1,272,796	1,022,776	462,319	476,047	491,955	516,282	560,046	553,494	542,901	606,159
4130	Gifted/Talented Instruction	824,514	872,292	788,609	798,535	811,523	782,869	743,081	810,592	670,259	704,245	751,334	916,502
4140	Alternative Instruction	2,866,273	2,650,125	2,786,593	2,842,813	3,035,116	3,086,097	3,006,098	4,879,650	4,299,733	4,432,937	4,537,235	4,468,408
4160	Vocational Instruction	1,969,480	1,812,345	1,799,411	1,678,084	1,535,160	1,472,656	1,370,508	1,535,457	1,557,588	1,491,987	1,683,791	1,816,689
4200	Special Education-Instruction	19,130,390	37,637,162	20,210,405	20,397,333	20,962,197	21,128,793	21,164,305	21,685,009	21,211,388	21,439,762	21,994,944	24,307,434
4220	Special Services-Student	5,964,489	12,031,525	5,523,880	5,632,111	5,777,098	6,000,381	6,110,763	6,181,743	6,444,932	6,120,327	6,265,275	5,665,387
4300	Support Services - Student	923,860	4,379,088	389,918	306,914	275,082	374,798	407,023	186,182	360,864	192,440	258,062	258,062
4320	Guidance Services	2,009,857	2,013,356	2,014,406	1,937,428	2,006,819	2,105,907	2,215,388	2,167,365	1,824,595	1,885,182	2,030,034	2,697,702
4330	Health Services	1,979,518	2,004,190	2,189,382	2,237,434	2,235,845	2,186,795	2,178,882	2,199,253	1,238,215	2,136,334	2,221,821	2,408,310
4350	Support Services - Instruction	2,481,700	5,110,461	2,030,116	1,617,772	1,666,673	2,065,884	2,146,251	2,132,028	1,412,599	1,409,186	1,638,455	2,026,446
4352	Library Services	1,215,050	1,277,499	1,279,859	1,276,756	1,286,554	1,375,988	1,488,499	1,376,297	1,146,575	1,164,557	1,107,877	1,324,769
4400	School Administration	6,794,017	15,775,084	6,318,128	6,095,433	6,354,513	6,285,566	6,675,932	6,550,269	6,814,746	6,842,248	6,807,452	6,522,771
4450	School Administration - Support	4,943,625	5,958,303	5,625,356	5,341,910	5,173,092	5,124,066	5,156,499	5,178,368	5,291,429	5,693,427	5,681,716	5,922,768
4510	District Administration - Support	146,311	670,584	62,271	52,209	51,717	60,954	50,397	81,565	81,496	41,396	48,601	48,601
4511	Board of Education	328,675	348,736	424,055	365,722	396,110	432,012	475,979	433,925	429,199	430,650	421,898	382,572
4512	Office of Superintendent	496,753	474,794	306,372	337,193	337,153	336,220	386,383	356,076	386,847	347,544	359,140	372,688
4513	Assistant Superintendent - Instruction	289,515	179,401	329,750	346,460	362,577	367,606	169,615	383,253	518,225	469,199	445,930	443,850
4515	Communications	-	-	143,753	144,463	142,485	156,024	195,172	201,995	263,482	-	-	-
4550	District Administration Support Svcs	424,397	1,262,900	149,609	125,512	95,487	150,512	194,835	247,183	1,139,098	1,315,220	1,612,223	1,884,605
4551	Fiscal Services	838,165	985,470	1,022,534	962,294	865,818	882,104	987,048	909,661	934,174	968,684	1,164,723	1,214,106
4552	Internal Services	947,964	977,152	1,008,039	956,912	910,299	873,000	953,884	892,105	781,238	960,450	969,442	1,169,222
4553	Staff Services	924,065	993,941	1,018,031	1,034,147	943,726	993,992	1,003,817	936,946	981,323	1,225,105	1,388,252	1,413,020
4555	Information Services	1,486,854	1,394,349	1,598,229	1,426,534	1,453,031	1,559,153	1,978,169	1,646,800	1,817,018	1,543,906	2,076,041	2,213,870
4556	Assistant Superintendent-Admin Svcs.	862,922	995,953	1,044,518	1,034,801	1,277,355	1,274,854	1,479,901	1,495,306	5,839	91,864	17,563	6,900
4557	Indirect Costs	371,239	306,039	303,602	320,260	325,004	323,136	330,457	319,524	305,841	321,679	317,993	81,281
4600	Operation and Maintenance of Plant	22,443,817	24,009,582	21,736,957	21,942,803	21,062,691	21,519,961	21,746,782	21,001,746	21,750,919	22,589,113	23,529,820	24,439,117
4700	Pupil Activity	2,296,866	3,922,351	1,998,548	2,095,965	2,076,203	1,981,270	1,594,839	1,560,921	1,678,346	1,667,901	1,769,213	1,877,429
4900	Fund Transfers	1,424,759	1,300,000	1,200,000	1,755,072	850,000	750,000	864,420	695,000	695,000	730,000	695,000	145,000
Total Expenditures		\$ 149,334,044	\$ 272,731,469	\$ 142,197,866	\$ 141,065,303	\$ 139,502,630	\$ 140,221,259	\$ 143,112,457	\$ 141,877,473	\$ 135,707,486	\$ 136,561,819	\$ 141,045,791	\$ 147,821,632

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**General Fund Expenditure History by Function
(in Dollars)**

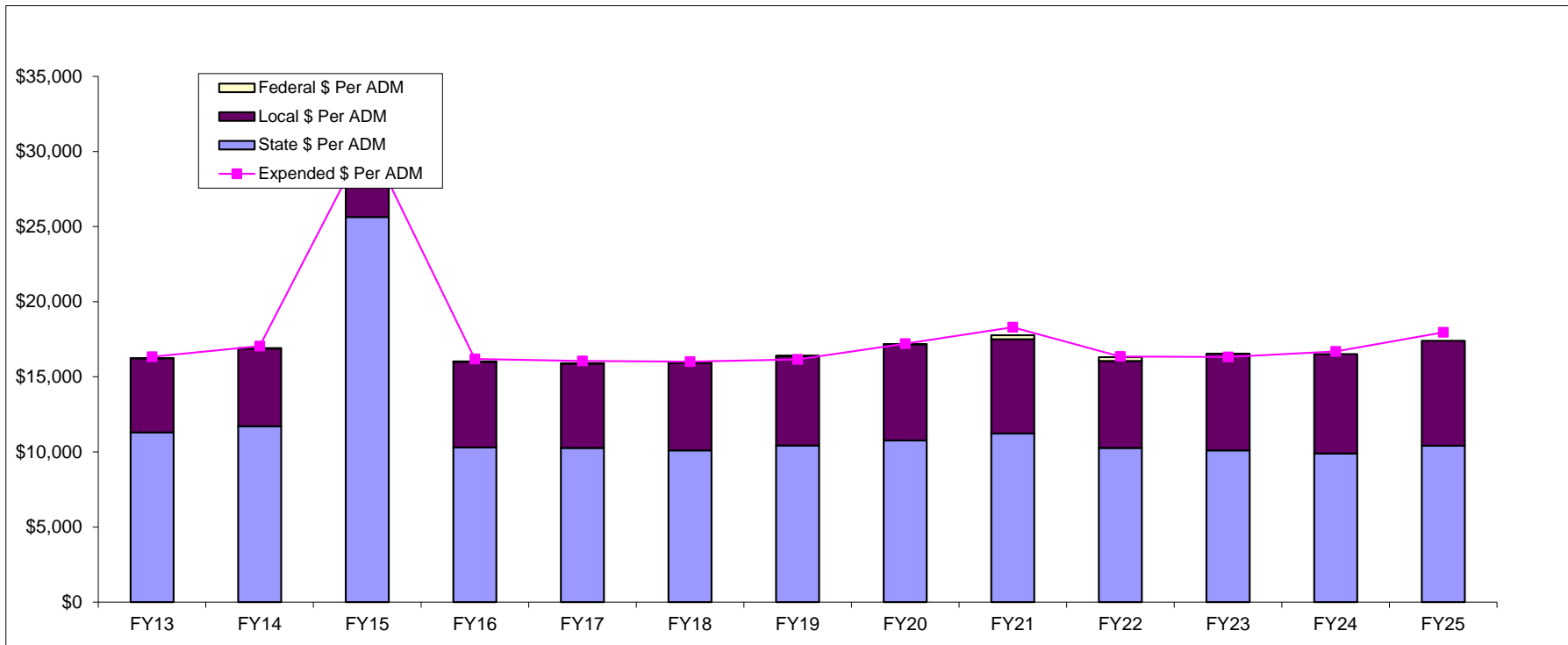
	Instruction	Operation and Maintenance of Plant	Special Ed Instruction	School Admin	School Admin Support Svcs	Supp Svcs Instruction	Special Ed Student	Dist Admin Support Svcs	Supp Svcs Student	Student Activities	Dist Admin	Fund Xfer	Total
FY21	63,058,953	21,001,746	21,685,009	6,550,269	5,178,368	3,508,325	6,181,743	6,447,526	4,552,799	1,560,921	1,456,814	695,000	141,877,473
FY22	58,194,099	21,750,919	21,211,388	6,814,746	5,291,429	2,559,175	6,444,932	5,964,530	3,423,674	1,678,346	1,679,248	695,000	135,707,486
FY23	56,975,645	22,589,113	21,439,762	6,842,248	5,693,427	2,573,743	6,120,327	6,426,908	4,213,956	1,667,901	1,288,789	730,000	136,561,819
FY24 Budget	58,224,316	23,529,820	21,994,944	6,807,452	5,681,716	2,746,332	6,265,275	7,546,237	4,509,917	1,769,213	1,275,569	695,000	141,045,791
FY25 Budget	60,995,722	24,439,117	24,307,434	6,522,771	5,922,768	3,351,215	5,665,387	7,983,004	5,364,074	1,877,429	1,247,711	145,000	147,821,632
Change from FY23													
Budget	2,771,406	909,297	2,312,490	(284,681)	241,052	604,883	(599,888)	436,767	854,157	108,216	(27,858)	(550,000)	6,775,841
Change %	4.76%	3.86%	10.51%	-4.18%	4.24%	22.03%	-9.57%	5.79%	18.94%	6.12%	-2.18%	0.00%	4.80%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

General Fund Budget Revenues vs. Expenditures

												Budget	
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
AADM/ADM*	8,892.06	8,760.52	8,827.87	8,787.60	8,784.83	8,711.73	8,680.28	8,535.04	7,755.91	8,298.47	8,369.56	8,450	8,230
Local \$	\$43,847,163	\$45,323,929	\$45,027,555	\$50,089,629	\$49,265,966	\$50,847,059	\$51,674,528	\$54,570,600	\$48,671,659	\$48,111,949	\$53,834,923	\$55,933,114	\$57,408,307
Local \$ Per ADM	\$4,931	\$5,174	\$5,101	\$5,700	\$5,608	\$5,837	\$5,953	\$6,394	\$6,275	\$5,798	\$6,432	\$6,619	\$6,975
State \$	\$100,482,008	\$102,583,231	\$226,345,214	\$90,440,989	\$90,233,541	\$88,001,771	\$90,493,098	\$91,901,060	\$87,070,694	\$85,148,189	\$84,611,933	\$83,612,887	\$85,735,342
State \$ Per ADM	\$11,300	\$11,710	\$25,640	\$10,292	\$10,272	\$10,102	\$10,425	\$10,768	\$11,226	\$10,261	\$10,109	\$9,895	\$10,417
Federal \$	\$164,384	\$200,451	\$211,375	\$287,646	\$250,781	\$298,727	\$195,558	\$146,948	\$2,111,091	\$2,000,000	\$0	\$0	\$0
Federal \$ Per ADM	\$18	\$23	\$24	\$33	\$29	\$34	\$23	\$17	\$272	\$241	\$0	\$0	\$0
Revenue \$	\$144,493,555	\$148,107,611	\$271,584,144	\$140,818,264	\$139,750,288	\$139,147,557	\$142,363,184	\$146,618,608	\$137,853,444	\$135,260,138	\$138,446,856	\$139,546,001	\$143,143,649
Revenue \$ Per ADM	\$16,250	\$16,906	\$30,764	\$16,025	\$15,908	\$15,972	\$16,401	\$17,178	\$17,774	\$16,299	\$16,542	\$16,514	\$17,393
Expended \$	\$145,234,534	\$149,334,044	\$272,731,469	\$142,197,864	\$141,065,303	\$139,502,629	\$140,221,259	\$146,896,115	\$141,877,473	\$135,707,486	\$136,561,818	\$141,045,791	\$147,821,632
Expended \$ Per ADM	\$16,333	\$17,046	\$30,894	\$16,182	\$16,058	\$16,013	\$16,154	\$17,211	\$18,293	\$16,353	\$16,316	\$16,692	\$17,961



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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

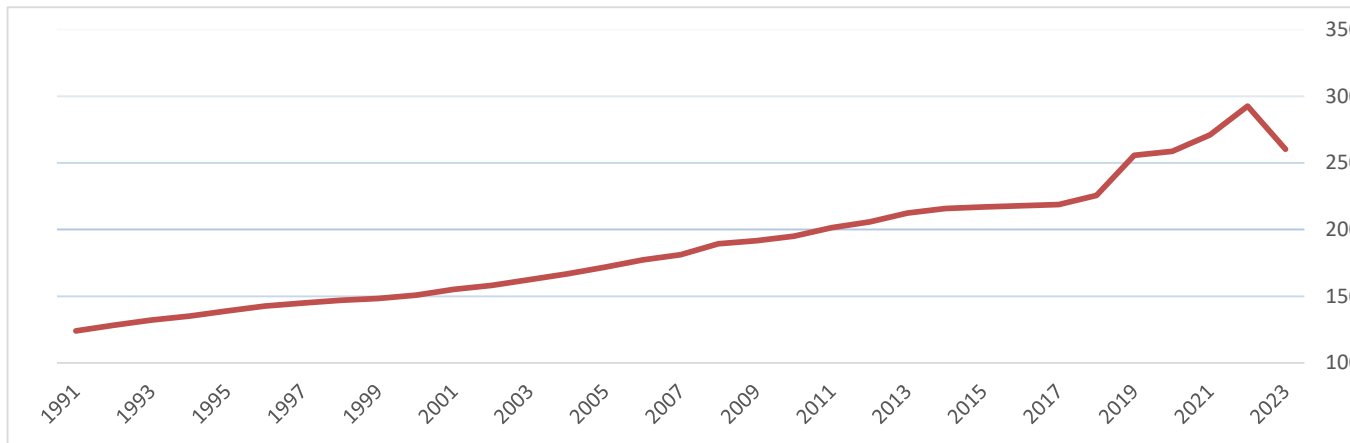
**General Fund and Special Revenue Funds
Schedule of Fund Balance**

	Actual										Projected	
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
General Fund:												
Nonspendable	\$ 1,687,933	\$ 707,220	\$ 2,064,255	\$ 2,212,284	\$ 2,074,756	\$ 1,932,980	\$ 2,427,700	\$ 2,081,006	\$ 1,759,582	\$ 1,965,863	\$ 1,963,863	\$ 1,963,863
Restricted	2,471,131	2,988,996	3,307,934	2,612,510	3,361,630	3,267,336	2,016,374	2,944,466	3,582,730	2,916,112	2,916,112	2,916,112
Committed	-	-	4,200,580	4,157,085	4,289,271	5,584,860	4,366,075	4,022,433	4,138,062	4,225,327	4,225,327	4,225,327
Assigned	8,120,850	5,655,347	3,625,958	1,618,721	2,802,979	1,626,718	9,360,559	5,865,492	3,541,908	2,317,325	2,317,325	2,317,325
Unassigned	6,116,952	7,897,978	2,671,214	3,954,326	1,671,218	3,929,885	1,677,222	910,504	2,354,271	5,836,963	5,836,963	5,836,963
Total General Fund	\$ 18,396,866	\$ 17,249,541	\$ 15,869,941	\$ 14,554,926	\$ 14,199,854	\$ 16,341,779	\$ 19,847,930	\$ 15,823,901	\$ 15,376,553	\$ 17,261,590	\$ 17,259,590	\$ 17,259,590
Special Revenue Funds:												
Nonspendable	\$ 467,256	\$ 271,235	\$ 233,827	\$ 159,748	\$ 301,696	\$ 482,203	\$ 245,154	\$ 158,840	\$ 413,977	\$ 284,451	\$ 284,451	\$ 284,451
Restricted	-	-	-	-	-	-	1,264,106	4,311,427	3,896,462	4,661,361	4,661,361	4,661,361
Committed	-	-	-	-	-	-	4,623,951	4,609,602	5,091,483	4,134,694	4,134,694	4,134,694
Assigned	5,623,019	5,389,396	5,568,658	5,263,514	5,586,869	5,804,822	-	-	-	-	-	-
Unassigned	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)	(44,976)
Total Special Revenue Funds	\$ 6,045,299	\$ 5,615,655	\$ 5,757,509	\$ 5,378,286	\$ 5,843,589	\$ 6,242,049	\$ 6,088,235	\$ 9,034,893	\$ 9,356,946	\$ 9,035,530	\$ 9,035,530	\$ 9,035,530
Total Fund Balance	\$ 24,442,165	\$ 22,865,196	\$ 21,627,450	\$ 19,933,212	\$ 20,043,443	\$ 22,583,828	\$ 25,936,165	\$ 24,858,794	\$ 24,733,499	\$ 26,297,120	\$ 26,295,120	\$ 26,295,120

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Anchorage Consumer Price Index (CPI)

Year	Annual	Change	Percentage Change	Year	Annual	Change	Percentage Change
1992	128.20	4.20	4.55%	2008	189.50	8.26	4.56%
1993	132.20	4.00	3.39%	2009	191.75	2.25	1.19%
1994	135.00	2.80	2.12%	2010	195.15	3.40	1.77%
1995	138.90	3.90	2.89%	2011	201.43	6.28	3.22%
1996	142.70	3.80	2.74%	2012	205.92	4.49	2.23%
1997	144.80	2.10	1.47%	2013	212.38	6.46	3.14%
1998	146.90	2.10	1.45%	2014	215.81	3.43	1.62%
1999	148.40	1.50	1.02%	2015	216.91	1.10	0.51%
2000	150.90	2.50	1.68%	2016	217.83	0.92	0.42%
2001	155.20	4.30	2.85%	2017	218.87	1.04	0.48%
2002	158.20	3.00	1.93%	2018	225.55	6.68	3.05%
2003	158.20	4.30	2.72%	2019	255.66	30.11	13.35%
2004	166.70	4.20	2.58%	2020	258.81	3.15	1.23%
2005	171.80	5.10	3.06%	2021	270.97	12.16	4.70%
2006	177.30	5.50	3.20%	2022	292.66	21.69	8.00%
2007	181.24	3.94	2.22%	2023	260.37	(32.29)	-11.03%



KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**General Fund Operating Revenues by Source
Last Ten Fiscal Years**

Fiscal Year	Local Government	Federal	State	Other Revenue	Total
2014-15	44,013,525	211,375	226,345,214	1,014,030	271,584,144
2015-16	48,238,432	287,646	90,440,989	1,851,197	140,818,264
2016-17	48,238,432	250,781	90,233,541	1,027,534	139,750,288
2017-18	49,738,432	298,727	88,001,771	1,108,628	139,147,558
2018-19	49,738,432	195,558	90,493,098	1,936,096	142,363,184
2019-20	52,489,253	286,749	91,469,353	1,180,000	145,425,355
2020-21	47,888,909	2,392,853	86,788,932	782,750	137,853,444
2021-22	48,000,000	2,000,000	85,148,189	111,949	135,260,138
2022-23	52,564,284	0	84,611,933	1,270,639	138,446,856
2023-24	54,753,114	0	83,612,887	1,180,000	139,546,001

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

FY 2024 Local Educational Support and Taxation Information

Local School Support Information

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

District FY2024 information	Anchorage	Fairbanks	Juneau	Kenai	Kodiak	Mat-Su
Required Local Effort	120,362,918	37,148,412	17,538,925	31,096,893	5,613,724	42,173,492
Allowable Excess	<u>105,223,890</u>	<u>34,937,027</u>	<u>13,236,925</u>	<u>24,742,683</u>	<u>7,918,224</u>	<u>51,436,004</u>
Total Allowable Local	225,586,808	72,085,439	30,775,850	55,839,576	13,531,948	93,609,496
FY2024 Budgeted Local *	221,038,822	54,000,000	30,775,800	54,756,114	12,205,244	71,389,589
Amount under State Cap	4,547,986	18,085,439	50	1,083,462	1,326,704	22,219,907
Percent of Cap Support	97.98%	74.91%	100.00%	98.06%	90.20%	76.26%

Source Document: Alaska Department of Education and Early Development

* Cannot exceed the total allowable local

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

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

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

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

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

	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Budget	FY26 Estimate	FY27 Estimate	FY28 Estimate
Governmental Fund Revenues								
General Fund Revenues	\$ 137,853,444	\$ 135,260,138	\$ 138,446,856	\$ 139,546,001	\$ 147,821,632	\$ 147,821,632	\$ 147,821,632	\$ 147,821,632
Food Service Fund Revenues	2,811,850	4,996,106	3,474,774	3,554,950	3,554,950	3,554,950	3,554,950	3,554,950
Student Transportation Fund Revenues	6,078,294	7,206,772	7,385,941	7,276,935	7,949,950	7,949,950	7,949,950	7,949,950
Governmental Fund Revenues	\$ 146,743,588	\$ 147,463,016	\$ 149,307,571	\$ 150,377,886	\$ 159,326,532	\$ 159,326,532	\$ 159,326,532	\$ 159,326,532
Governmental Fund Expenditures								
General Fund Expenditures	\$ 141,182,474	\$ 135,012,486	\$ 136,561,819	\$ 141,045,791	\$ 147,821,632	150,778,065	153,793,626	156,869,498
Food Service Fund Expenditures	3,325,545	3,748,944	4,622,244	4,075,333	3,891,319	3,891,319	3,891,319	3,891,319
Student Transportation Fund Expenditures	6,435,934	8,277,034	7,674,269	8,042,521	7,949,950	7,949,950	7,949,950	7,949,950
Total Governmental Fund Expenditures	\$ 150,943,953	\$ 147,038,464	\$ 148,858,332	\$ 153,163,645	\$ 159,662,901	\$ 162,619,334	\$ 165,634,895	\$ 168,710,767
General Fund Revenues Over (Under) Expenditures	(3,329,030)	247,652	1,885,037	(1,499,790)	0	(2,956,433)	(5,971,994)	(9,047,866)
Transfers Out	(695,000)	(695,000)	(730,000)	(695,000)	(145,000)	(145,000)	(145,000)	(145,000)
Net Change in Fund Balance	(4,024,030)	(447,348)	1,155,037	(2,194,790)	(145,000)	(3,101,433)	(6,116,994)	(9,192,866)
General Fund Balance, Beginning of Year	19,847,931	15,823,901	15,376,553	16,531,590	14,336,800	14,191,800	11,090,367	4,973,373
General Fund Balance, End of Year	\$ 15,823,901	\$ 15,376,553	\$ 16,531,590	\$ 14,336,800	\$ 14,191,800	\$ 11,090,367	\$ 4,973,373	\$ (4,219,493)
Special Revenue Fund Revenues Over (Under) Expenditures	(871,335)	176,900	(1,435,798)	(1,285,969)	(336,369)	(336,369)	(336,369)	(336,369)
Transfers in	695,000	695,000	730,000	695,000	145,000	145,000	145,000	145,000
Net Change in Fund Balance	(176,335)	871,900	(705,798)	(590,969)	(191,369)	(191,369)	(191,369)	(191,369)
Special Revenue Fund Balance, Beginning of Year	2,287,944	2,111,609	2,983,509	2,277,711	1,686,742	1,495,373	1,304,004	1,112,635
Special Revenue Fund Balance, End of Year	\$ 2,111,609	\$ 2,983,509	\$ 2,277,711	\$ 1,686,742	\$ 1,495,373	\$ 1,304,004	\$ 1,112,635	\$ 921,266
Total Governmental Fund Balance, Beginning of Year	22,135,875	17,935,510	18,360,062	18,809,301	16,023,542	15,687,173	12,394,371	6,086,008
Total Governmental Fund Balance, End of Year	\$ 17,935,510	\$ 18,360,062	\$ 18,809,301	\$ 16,023,542	\$ 15,687,173	\$ 12,394,371	\$ 6,086,008	\$ (3,298,227)

Assumptions:

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

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

	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Budget	FY25 Budget	FY26 Projected	FY27 Projected	FY28 Projected
Twenty Day Enrollment	7,755.91	8,298.47	8,369.90	8,434.00	8,230.00	8,125.00	8,080.00	7,959.00
Base Student Allocation Per Pupil (AS 14.17.470)	\$5,930	\$5,930	\$5,930	\$5,960	\$5,960	\$5,960	\$5,960	\$5,960
Enrollment in <u>adjusted</u> ADM	17,597.15	17,433.23	17,345.79	17,034.34	16,789.70	16,677.70	16,614.70	16,477.70
BASIC NEED	\$104,351,100	\$103,379,054	\$102,860,535	\$101,524,666	\$100,066,612	\$99,399,092	\$99,023,612	\$98,207,092
Kenai Peninsula Borough Assessed Value (State Full and True Value)	\$10,690,439,310	\$11,247,287,861	\$10,915,540,863	\$11,734,676,472	\$12,509,886,770	\$11,734,676,472	\$11,734,676,472	\$11,734,676,472
Minimum Required Local Contr (2.65 mills * Assessed Value)	\$28,329,664	\$29,805,313	\$28,926,183	\$31,096,893	\$33,151,200	\$31,096,893	\$31,096,893	\$31,096,893
Impact Aid	-	-	-	-	-	-	-	-
State Funding Share (Basic Need - Local Required Contribution - Impact Aid)	\$76,021,436	\$73,573,741	\$73,934,352	\$70,427,773	\$66,915,412	\$68,302,199	\$67,926,719	\$67,110,199
Maximum Allowable Local Contribution (Minimum Contr + 23% of Basic Need)	\$52,395,174	\$53,646,650	\$53,527,209	\$55,839,576	\$56,166,521	\$55,839,576	\$55,839,576	\$55,839,576

Revenues

Local Contribution	\$ 47,888,909	\$ 48,000,000	\$ 52,564,284	\$ 54,753,114	\$ 56,228,307	\$ 56,228,307	\$ 56,228,307	\$ 56,228,307
Other Local Revenue	219,326	271,651	132,902	180,000	180,000	180,000	180,000	180,000
E-Rate	485,143	596,219	671,349	700,000	700,000	700,000	700,000	700,000
Interest	78,281	(755,921)	466,388	300,000	300,000	300,000	300,000	300,000
State Contribution (Foundation Funding)	78,164,948	73,573,326	73,933,935	70,427,773	66,915,412	66,915,412	66,915,412	66,915,412
State Contribution (Supplemental Funding)	-	29,652	3,852,233	5,779,666	11,418,396	-	-	-
Quality Schools/Learning Opportunity Grants	281,762	279,348	277,949	272,549	268,635	268,635	268,635	268,635
On Behalf TRS Relief Payment	8,773,802	9,329,203	5,866,919	6,490,123	6,490,123	6,490,123	6,490,123	6,490,123
On Behalf PERS Relief Payment	1,961,273	1,936,660	680,897	642,776	642,776	642,776	642,776	642,776
Federal Contribution	-	-	-	-	-	-	-	-
Federal-Through the State and other local intermediaries	-	2,000,000	-	-	-	-	-	-
\$ 137,853,444	\$ 135,260,138	\$ 138,446,856	\$ 139,546,001	\$ 143,143,649	\$ 131,725,253	\$ 131,725,253	\$ 131,725,253	\$ 131,725,253

Expenditures

Instruction	\$ 63,058,953	\$ 58,194,099	\$ 56,975,645	\$ 58,224,317	\$ 60,995,722	\$ 62,215,636	\$ 63,459,949	\$ 64,729,148
Special Education - Instruction	21,685,009	21,211,388	21,439,762	21,994,943	24,307,434	24,793,583	25,289,454	25,795,243
Special Education Support Services - Student	6,181,743	6,444,932	6,120,327	6,265,275	5,665,387	5,778,695	5,894,269	6,012,154
Support Services - Student	4,552,799	3,423,674	4,213,956	4,509,917	5,364,074	5,471,355	5,580,783	5,692,398
Support Services - Instruction	3,508,325	2,559,175	2,573,743	2,746,332	3,351,215	3,418,239	3,486,604	3,556,336
School Administration	6,550,269	6,814,746	6,842,248	6,807,452	6,522,771	6,653,226	6,786,291	6,922,017
School Administration Support Services	5,178,368	5,291,429	5,693,427	5,681,716	5,922,768	6,041,223	6,162,048	6,285,289
District Administration	1,456,814	1,679,248	1,288,789	1,275,569	1,247,711	1,272,665	1,298,119	1,324,081
District Administration Support Services	6,447,526	5,964,530	6,426,908	7,546,237	7,983,004	8,142,664	8,305,517	8,471,628
Operation and Maintenance of Plant	21,001,746	21,750,919	22,589,113	23,529,820	24,439,117	24,927,899	25,426,457	25,934,986
Student Activities	1,560,921	1,678,346	1,667,901	1,769,213	1,877,429	1,914,978	1,953,277	1,992,343
Transfers to Other Funds	695,000	695,000	730,000	695,000	145,000	145,000	145,000	145,000
\$ 141,877,473	\$ 135,707,486	\$ 136,561,819	\$ 141,045,791	\$ 147,821,632	\$ 150,775,165	\$ 153,787,768	\$ 156,860,623	\$ 156,860,623

Revenues Over (Under) Expenditures	(4,024,029)	(447,348)	1,885,037	(1,499,790)	(4,677,983)	(19,049,912)	(22,062,515)	(25,135,370)
Fund Balance, Beginning of Year	19,847,930	15,823,901	15,376,553	17,261,590	15,761,800	11,083,817	(7,966,095)	(30,028,610)
Fund Balance, End of Year	15,823,901	15,376,553	17,261,590	15,761,800	11,083,817	(7,966,095)	(30,028,610)	(55,163,980)

Assumptions:

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

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

State Funding			FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Estimate*	FY27 Estimate*	FY28 Estimate*
Step #1	Twenty (20) Day Enrollment For All School Buildings		7,755.91	8,298.47	8,369.56	8,302.13	8,230.00	8,125.00	8,080.00	7,959.00
Step #2	Total ADM All Schools - After Size Factor Adjustment	AS 14.17.450	10,221.15	9,606.92	9,594.35	9,360.12	9,860.66	9,860.66	9,860.66	9,860.66
Step #3	District Cost Factor	AS 14.17.460	1.171	1.171	1.171	1.171	1.171	1.171	1.171	1.171
	Total After Adjustment for District Cost Factor		11,968.97	11,249.70	11,234.98	10,960.70	11,546.83	11,546.83	11,546.83	11,546.83
Step #4	Special Needs Factor	AS 17.17.420 1	1.20	1.20	1.20	1.20	1.20	1.20	1.20	1.20
	Total After Adjustment for Special Needs Factor		14,362.76	13,499.63	13,481.98	13,152.83	13,856.20	13,856.20	13,856.20	13,856.20
Step #4.5	High School Vocational Education Factor (SB 84 changes for FY12 and beyond)		1.015	1.015	1.015	1.015	1.015	1.015	1.015	1.015
	Total After Adjustment for High School Voc Ed Factor		14,578.20	13,702.13	13,684.21	13,350.12	14,064.04	14,064.04	14,064.04	14,064.04
Step #5	Special Education Intensive Services Factor	AS 17.17.420	2,704	2,678	2,704	2,691	2,925	2,925	2,925	2,925
	Total After Adjustment for Special Education Intensive Services		17,282.20	16,380.13	16,388.21	16,041.12	16,989.04	16,989.04	16,989.04	16,989.04
Step #6	Correspondence (Correspondence ADM * .90)	AS 14.17.430	677.70	1,053.10	957.58	993.21	730.00	730.00	730.00	730.00
	Total District Adjusted ADM		17,959.90	17,433.23	17,345.79	17,034.33	17,719.04	17,719.04	17,719.04	17,719.04
Step #7	Base Student Allocation Value	AS 14.17.470	\$ 5,930	\$ 5,930	\$ 5,930	\$ 5,930	\$ 5,960	\$ 5,960	\$ 5,960	\$ 5,960
Step #8	Basic Need		106,502,215	104,351,100	102,860,549	101,524,666	105,605,478	105,605,478	105,605,478	105,605,478
Step #9	Less Required Local Effort	AS 14.17.410 (b)(2)	28,329,664	29,805,313	28,926,183	31,096,893	28,906,133	28,906,133	28,906,133	28,906,133
Step #10	Regular State Aid		78,172,551	74,545,787	73,934,366	70,427,773	76,699,345	76,699,345	76,699,345	76,699,345
Step #10.5	Additional One-Time Funding		-	-	3,844,884	5,856,544	11,418,396	-	-	-
	Total State Contribution		78,172,551	74,545,787	77,779,250	76,284,317	88,117,741	76,699,345	76,699,345	76,699,345
	State Increase (decrease)From Prior Year		\$ 78,172,551	\$ (3,626,764)	\$ 3,233,463	\$ (1,494,933)	\$ 11,833,424	\$ (11,418,396)	\$ -	\$ -
Local Contribution										
Step #1	State of Alaska Full And True Value Used	AS 14.17.510	\$ 10,690,439,310	\$ 11,247,287,861	\$ 10,915,540,863	\$ 11,734,676,472	\$ 11,727,364,956	\$ 11,727,364,956	\$ 11,727,364,956	\$ 11,727,364,956
Step #2	Required Local Contribution	AS 14.17. 410.(b)(2)	28,329,664	29,805,313	28,926,183	31,096,893	28,906,133	28,906,133	28,906,133	28,906,133
Step #3	Additional Allowable Contribution	AS 14.17. 410.(c)(2)	24,065,510	23,841,337	24,601,273	24,742,683	23,657,780	23,657,780	23,657,780	23,657,780
Step #4	Local Cap Calculation		52,395,174	53,646,650	53,527,456	55,839,576	52,563,913	52,563,913	52,563,913	52,563,913
	Local Increase From Prior Year (assuming funding to maximum allowed)		\$ 11,248,229	\$ 1,251,476	\$ (119,194)	\$ 2,312,120	\$ (3,275,663)	\$ -	\$ -	\$ -
	Actual Funding from Local Effort		\$ 50,000,000	\$ 48,000,000	\$ 52,564,284	\$ 54,753,114	\$ 56,228,307	\$ 56,228,307	\$ 56,228,307	\$ 56,228,307
	Difference Between Local Effort Allowed and Local Contribution		\$ (2,395,174)	\$ (5,646,650)	\$ (963,172)	\$ (1,086,462)	\$ 3,664,394	\$ 3,664,394	\$ 3,664,394	\$ 3,664,394

Assumptions:
- FY26, FY27 and FY28 based on no change in assessed valuation, other revenues or state funding formula

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

Fiscal Year	Collected in the Fiscal Year of the Levy			Collections in Subsequent Years	Total Collections to Date	
	Total Tax Levy for Fiscal Year	Amount	Percentage of Levy		Amount	Percentage of Levy
2014-15	31,685,014	31,142,025	98.286%	533,709	31,675,734	99.971%
2015-16	33,188,070	32,410,590	97.657%	767,438	33,178,028	99.970%
2016-17	35,591,917	35,157,568	98.780%	421,653	35,579,221	99.964%
2017-18	37,068,282	36,645,827	98.860%	407,862	37,053,689	99.961%
2018-19	38,941,185	38,535,145	98.957%	387,254	38,922,399	99.952%
2019-20	40,079,402	39,607,678	98.823%	447,543	40,055,221	99.940%
2020-21	40,380,466	39,981,984	99.013%	373,457	40,355,441	99.938%
2021-22	40,286,872	39,872,556	98.972%	322,068	40,194,624	99.771%
2022-23	40,639,876	40,225,559	98.981%	319,641	40,225,559	98.981%
2023-24	42,393,890	41,982,519	99.030%	-	41,982,519	99.030%

This information was obtained from the Kenai Peninsula Borough.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

Fiscal Year	Overlapping Rates						
	Borough	City of Homer	City of Kachemak*	City of Kenai	City of Seldovia	City of Seward	City of Soldotna
	Operating	Operating	Operating	Operating	Operating	Operating	Operating
2013-14	4.50	4.50	1.00	4.35	4.60	3.12	.50
2014-15	4.50	4.50	1.00	4.35	4.60	3.12	.50
2015-16	4.50	4.50	1.00	4.35	4.60	3.12	.50
2016-17	4.50	4.50	1.00	4.35	7.50	3.12	.50
2017-18	4.50	4.50	1.00	4.35	7.50	3.12	.50
2018-19	4.70	4.50	1.00	4.35	7.50	3.84	.50
2019-20	4.70	4.50	1.00	4.35	7.50	3.84	.50
2020-21	4.70	4.50	2.00	4.35	7.50	3.84	.50
2021-22	4.70	4.50	2.00	4.35	7.50	3.84	.50
2022-23	4.50	4.50	2.00	4.35	7.50	3.84	.50
2023-24	4.30	4.50	1.75	4.35	7.50	3.84	.50

This information was obtained from the Kenai Peninsula Borough.

* Real Property Tax

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

Fiscal Year	Assessed Values			Tax Exempt Values		Total Taxable Assessed Value	Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
	Real Property	Oil Related	Personal Property	Real Property	Personal Property			
2013-14	6,202,494	989,766	294,407	492,565	31,906	6,960,196	4.50	92.99%
2014-15	6,330,106	1,142,158	324,853	826,802	32,999	6,937,316	4.50	88.97%
2015-16	6,625,363	1,224,525	339,478	876,982	33,986	7,278,398	4.50	88.83%
2016-17	6,915,818	1,467,353	368,985	902,055	34,392	7,815,709	4.50	89.30%
2017-18	7,315,913	1,468,600	361,549	971,773	33,844	8,140,448	4.50	89.00%
2018-19	7,355,511	1,518,606	358,789	1,008,085	34,792	8,190,029	4.70	88.70%
2019-20	7,606,558	1,563,998	353,177	1,055,143	34,914	8,433,676	4.70	88.55%
2020-21	7,762,088	1,493,429	358,947	1,094,461	35,444	8,484,559	4.70	88.25%
2021-22	7,840,659	1,421,416	361,131	1,120,268	34,829	8,468,109	4.70	88.00%
2022-23	8,277,859	1,501,174	366,105	1,187,524	35,727	8,921,887	4.50	84.97%
2023-24	9,114,939	1,570,245	381,187	1,285,696	36,295	9,744,380	4.30	88.05%

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

Fiscal Year	Population*	Student Population	Assessed Value	Net Bonded Debt	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita	Net Bonded Debt Per Student Capita
2013-14	56,862	8,756	6,960,196,000	47,995,000 **	0.69%	844	5,481
2014-15	57,147	8,826	6,937,316,000	44,505,000 **	0.64%	779	5,042
2015-16	57,763	8,788	7,278,398,000	44,325,000 **	0.61%	767	5,044
2016-17	58,060	8,785	7,815,709,000	46,935,000 **	0.60%	808	5,343
2017-18	58,060	8,712	8,140,448,000	43,495,000 **	0.53%	749	4,993
2018-19	58,471	8,680	8,190,029,000	39,920,000 **	0.49%	683	4,599
2019-20	58,708	8,535	8,433,676,000	39,585,425 **	0.47%	674	4,638
2020-21	58,934	7,756	8,484,559,000	36,284,450 **	0.43%	616	4,678
2021-22	58,957	8,298	8,468,109,000	31,572,949 **	0.37%	536	3,805
2022-23	60,017	8,370	8,921,887,000	77,499,436 **	0.87%	1291	9,259
2023-24	60,690	8,301	9,744,380,000	72,985,305 **	0.75%	1203	8,792

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

General Obligation Bonds

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

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

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

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

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

	Beginning Balance July 1, 2023	Additions	Reductions	Ending Balance June 30, 2024	Due Within One Year
Areawide School Bonds	\$ 51,845,000	\$ -	\$ 2,875,000	\$ 48,970,000	\$ 2,985,000

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

	Date of Issue	Issued	Interest Rate	Maturity Dates	Annual Installments	Outstanding June 30, 2024
School Bonds	12/09/10	16,865,000	5.00	2011-2031	\$1,040,125 to \$1,058,250	6,200,000
	11/13/14	20,860,000	.443 - 5.00	2014-2034	\$1,501,560 to \$1,509,326	13,665,000
	02/15/23	30,000,000	5.00	2023-2043	\$441,667 to \$2,374,875	29,105,000
Total School Bonds		\$ 67,725,000				\$ 48,970,000

A summary of school debt service requirement to maturity:

	Fiscal Year	Principal	Interest	Total
School Bonds	2024-25	2,985,000	1,961,951	4,946,951
	2025-26	3,085,000	1,863,328	4,948,328
	2026-27	5,217,857	1,847,501	7,065,358
	2027-28	4,388,001	2,673,165	7,061,166
	2028-29	4,551,876	2,511,295	7,063,171
	Out Years	55,711,986	19,103,107	74,815,093
Total School Bonds		\$ 75,939,720	\$ 29,960,347	\$ 105,900,067

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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

Fiscal Year	Average Daily Membership Grades K-12	Percentage Average Daily Increase (Decrease) Over Previous Year	Assessed Valuation	Assessed Valuation Percentage Increase (Decrease) Over Previous Year	Assessed Valuation Support Per Student Capita
2013-14	8,761	-1.48%	6,960,196,000	3.64%	794,496
2014-15	8,828	0.77%	6,937,316,000	-0.33%	785,843
2015-16	8,788	-0.46%	7,278,398,000	4.92%	828,258
2016-17	8,785	-0.03%	7,815,709,000	7.38%	889,682
2017-18	8,712	-0.83%	8,140,448,000	4.15%	934,395
2018-19	8,680	-0.37%	8,190,029,000	0.61%	943,552
2019-20	8,535	-1.67%	8,418,102,000	2.78%	986,304
2020-21	7,756	-9.13%	8,484,559,000	0.79%	1,093,935
2021-22	8,298	6.99%	8,468,109,000	-0.19%	1,020,500
2022-23	8,370	0.87%	8,921,887,000	5.36%	1,065,936
2023-24	8,301	-0.82%	9,744,380,000	9.22%	1,173,880

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

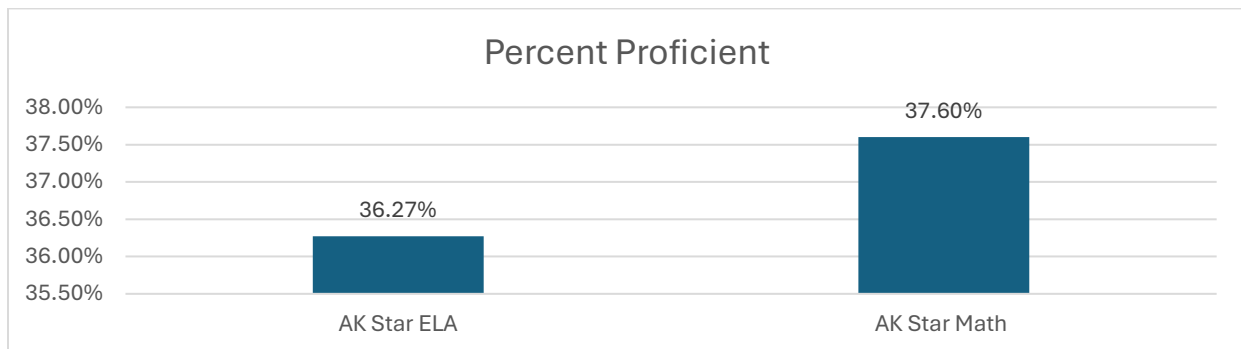
**Average Pupil/Teacher Ratio
Last Ten Fiscal Years**

Fiscal Year	Professional Teaching Staff	Average Daily Membership Grades K-12	Ratio of Pupils to Teaching Staff
2014-15	684.16	8,828	12.90
2015-16	683.54	8,788	12.86
2016-17	670.50	8,785	13.10
2017-18	663.90	8,712	13.12
2018-19	652.60	8,680	13.30
2019-20	642.51	8,535	13.28
2020-21	642.65	7,756	12.07
2021-22	660.30	8,298	12.57
2022-23	642.05	8,370	13.04
2023-24	610.50	8,301	13.60

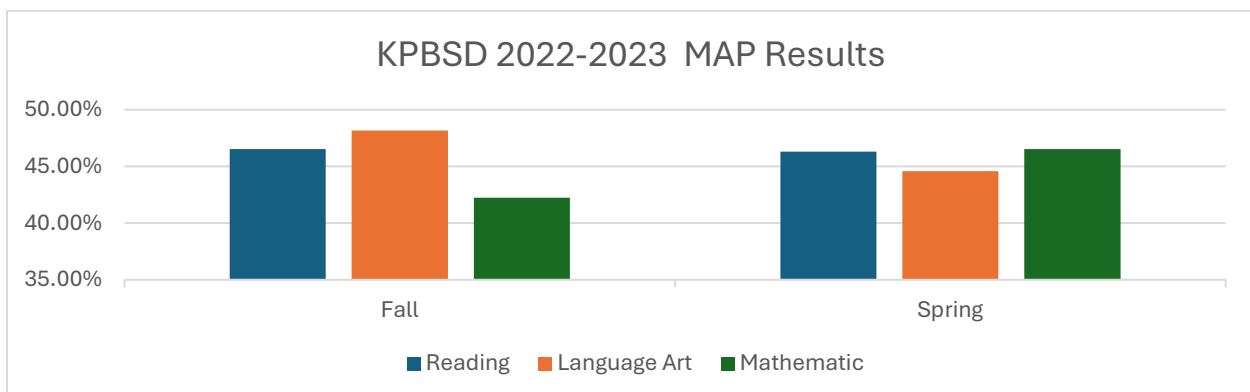
Performance Results

Alaska's New Balanced Assessment System - The State of Alaska partnered with NWEA to create Alaska's new summative assessment system called AK STAR. Students in grades 3-9 completed the AK STAR summative assessment once in the spring of 2022 and again the spring of 2023. Students also took assessments created by NWEA three times per year for KPBSD's district benchmarks called NWEA MAP Growth. Students in grades 3-10 took these assessments in the fall, winter, and spring.

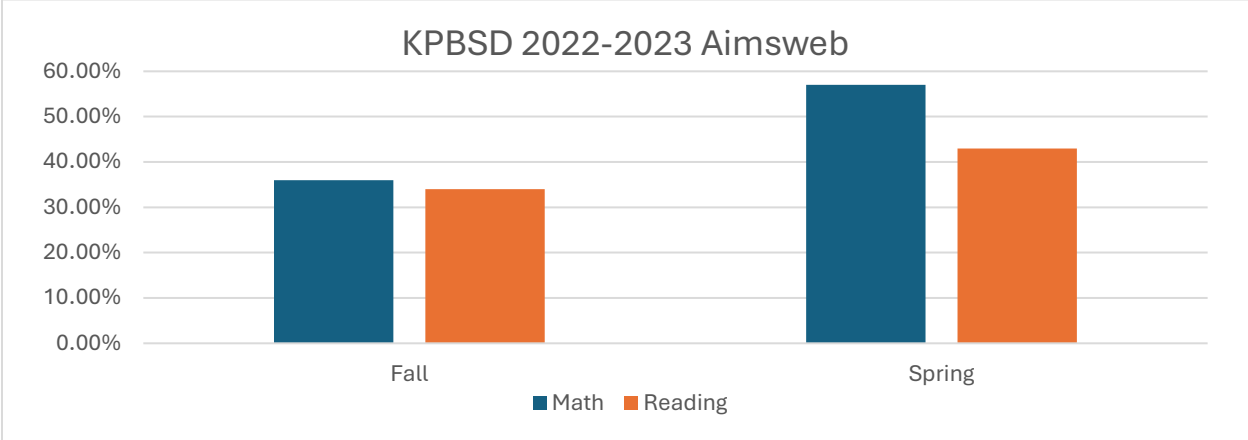
NWEA MAP Growth is a norm-referenced assessment that shows what students are ready to learn next in reading, language usage, and math, and it measures students' growth over time. The assessments are independent of students' assigned grade level and are item adaptive. This means that students could see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



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



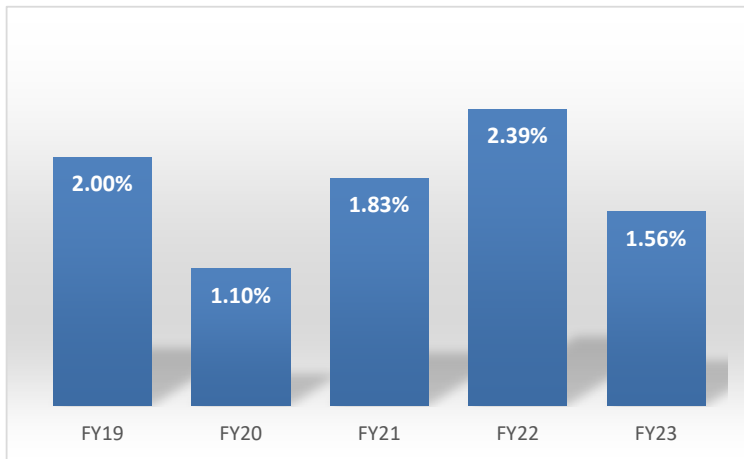
AimswebPlus is a series of curriculum-based measurements (CBMs), used for universal screening three times a year in grades K-5. This brief assessment measures overall performance of key foundational skills at each grade level to provide an accurate prediction of reading and math achievement. KPBSD assesses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



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

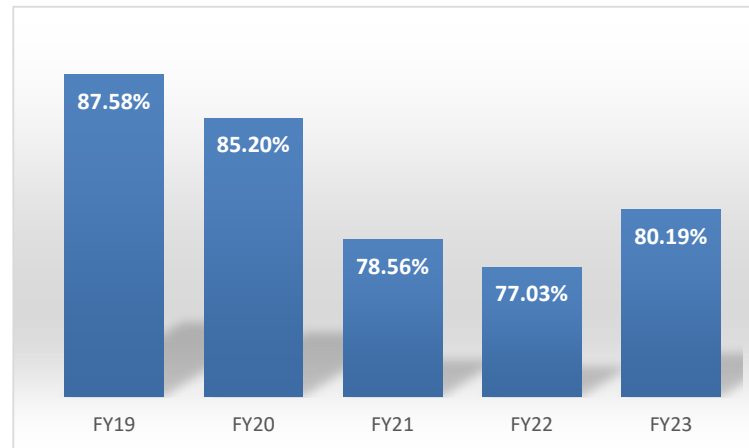
Drop Out Rates

FY19	FY20	FY21	FY22	FY23
2.00%	1.10%	1.83%	2.39%	1.56%



Graduation Rates

FY19	FY20	FY21	FY22	FY23
87.58%	85.20%	78.56%	77.03%	80.19%



Drop Out Rates are determined by students in grades 7 - 12 who leave school in a given year and don't re-enroll within the State in the same year. The FY24 Drop Out and Graduation Rates were not available at time of reporting. Graduation Rates are calculated on students who enter 9th grade and graduate within 4 years.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
Free and Reduced Lunches
 Last Five Years

	Paid Lunches	%	Free Lunches	%	Reduced Lunches	%	Total Lunches
2019-20	131,627	31.42%	241,455	57.65%	45,781	10.93%	418,863
2020-21	0	0.00%	300,641	100.00%	0	0.00%	300,641
2021-22	0	0.00%	538,343	100.00%	0	0.00%	538,343
2022-23	166,722	38.35%	227,187	52.26%	40,855	9.40%	434,764
2023-24	166,708	39.94%	204,838	49.07%	45,852	10.99%	417,398

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget
General Fund - Staffing in FTE's

Loc	School or Department	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	Current FY24 Budget	Projected FY25 Budget	Change FY23 Current To FY22
02	Ninilchik Elementary/High School	16.87	16.66	16.26	16.31	13.46	17.21	16.04	16.04	-
06	Homer High School	47.70	48.10	44.00	43.20	40.80	41.72	37.20	40.70	3.50
07	Kenai Central High School	47.84	46.82	49.22	49.50	46.84	49.96	47.40	53.40	6.00
08	Seward High School	22.35	22.78	18.54	19.59	15.69	18.25	17.31	20.06	2.75
10	Nikiski Middle/Senior High School	43.21	44.46	41.36	40.71	34.46	36.00	32.80	34.70	1.90
11	Kenai Middle School	37.50	37.08	40.36	42.86	39.04	43.03	41.16	41.66	0.50
13	Homer Middle School	25.14	26.84	24.36	24.26	24.11	23.76	23.54	26.54	3.00
14	Seward Middle	15.75	15.75	14.28	16.22	13.18	13.61	12.47	11.47	(1.00)
15	Marathon	1.00	1.00	1.00	1.00	1.00	1.00	1.07	1.07	-
16	River City Academy	8.94	8.89	7.34	7.30	8.59	8.84	7.19	6.68	(0.51)
31	Chapman Elementary School	13.99	15.36	15.54	16.82	17.51	20.64	17.63	18.83	1.20
32	Cooper Landing School	3.40	3.40	3.40	3.41	3.54	3.36	4.36	2.58	(1.78)
33	Paul Banks Elementary School	28.23	29.20	31.57	28.78	29.06	28.50	28.54	27.24	(1.30)
34	Nanwalek Elementary/High School	11.74	11.54	11.45	12.45	11.42	11.94	11.22	10.72	(0.50)
35	Hope Elementary/High School	3.50	3.67	5.36	4.74	4.85	4.41	4.58	4.58	-
37	Moose Pass Elementary School	3.42	3.38	3.33	3.33	3.23	3.38	3.32	3.17	(0.15)
38	Nikolaevsk Elementary/High School	9.84	9.84	8.34	7.34	5.24	4.82	4.98	4.63	(0.35)
40	Port Graham Elementary/High School	5.13	5.69	5.91	5.76	5.59	4.38	4.56	4.56	-
46	Redoubt Elementary School	36.89	37.44	39.66	39.34	35.02	40.14	35.74	38.74	3.00
47	McNeil Canyon Elementary School	12.96	12.46	12.01	12.01	12.43	14.34	14.06	14.76	0.70
48	K-Beach Elementary School	40.14	40.97	41.93	42.55	33.04	43.39	42.16	45.46	3.30
49	Razdolna Elementary/High School	10.89	11.25	11.53	11.56	11.10	11.47	11.46	11.46	-
51	Mountain View Elementary School	53.14	54.24	52.18	49.93	43.88	52.64	46.99	49.39	2.40
52	Nikiski North Star Elementary School	35.24	33.74	34.25	31.15	26.13	31.55	27.68	29.93	2.25
56	Kachemak Selo Elementary/High School	7.84	7.49	8.37	7.31	8.52	7.23	7.24	7.24	-
63	Kaleidoscope Charter School	26.67	25.32	26.83	27.03	26.45	29.36	26.39	26.39	-
65	Aurora Borealis Charter School	18.92	18.97	18.96	18.90	19.23	19.33	19.03	19.03	-
66	Homer Flex School	6.10	6.02	6.02	6.02	6.02	6.13	6.07	6.07	-
67	Kenai Alternative School	11.29	11.11	11.24	10.54	11.47	9.51	9.01	9.01	-
68	Fireweed Academy Charter School	13.75	13.17	14.32	12.74	13.47	13.52	13.70	13.74	0.04
80	Connections/Alternative Programs	24.75	24.92	24.35	29.97	35.95	24.95	23.10	23.20	0.10

**2024 - 2025 Budget
General Fund - Staffing in FTE's**

Loc	School or Department	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Actual	FY23 Actual	Current FY24 Budget	Projected FY25 Budget	Change FY24 Current To FY23
01	Tebughna School	5.51	5.46	4.16	4.98	4.18	4.99	4.63	4.13	(0.50)
03	Susan B. English School	7.06	6.14	6.74	6.96	8.57	8.82	7.49	6.09	(1.40)
09	Soldotna High School	63.99	65.09	72.41	71.33	65.33	71.53	69.28	71.36	2.08
12	Skyview Middle School	46.94	45.74	45.92	43.55	38.61	44.75	39.16	39.67	0.51
17	Soldotna Prep	25.29	23.81	-	-	-	-	-	-	-
42	William H. Seward Elementary School	30.54	30.47	29.14	27.53	24.46	28.65	24.67	26.87	2.20
43	Soldotna Elementary School	33.83	33.68	35.78	35.41	34.23	33.34	29.25	32.51	3.26
44	Sterling Elementary School	26.99	25.02	21.48	21.30	19.60	21.85	18.20	18.10	(0.10)
45	Tustumena Elementary School	21.15	21.10	19.52	18.85	18.05	17.95	17.35	17.85	0.50
50	West Homer Elementary School	30.80	32.60	33.66	34.11	31.78	29.92	28.95	29.85	0.90
53	Voznesenka Elementary/High School	13.95	13.58	13.88	15.79	16.22	17.31	16.19	17.18	0.99
64	Soldotna Montessori Charter School	20.51	20.49	20.14	20.49	20.40	19.61	21.91	21.91	-
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	1.50	1.50	1.50	1.50	1.50	1.50	-
72	Assistant Superintendent Admin Svcs	2.00	2.00	2.00	2.00	-	-	-	-	-
73	Assistant Superintendent Instruction	2.00	2.00	1.00	2.00	2.00	2.00	2.00	2.00	-
74	Fiscal Services	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	-
75	Planning and Operations	1.53	1.78	1.78	2.03	2.03	2.09	3.09	3.09	-
76	Purchasing and Warehouse	8.75	7.75	7.75	7.75	8.25	8.50	8.50	8.50	-
77	Human Resources	6.00	6.00	6.50	7.00	7.00	8.00	7.00	7.00	-
78	Information Services	12.00	12.00	12.50	13.00	13.00	14.00	14.00	14.00	-
79	E-Rate	-	-	-	-	-	-	-	-	-
81	Pupil Services Instruction	26.24	29.57	25.58	28.04	25.97	25.88	29.15	31.24	2.09
82	Schools & Compliance	-	-	2.00	2.15	-	-	-	-	-
83	Districtwide Instruction	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-
84	Curriculum	4.95	5.25	4.00	4.00	-	-	-	-	-
85	Secondary Education	4.67	4.77	7.54	2.60	4.65	14.48	5.75	14.25	8.50
86	Elementary Education	3.60	4.10	1.45	1.51	4.86	3.75	3.75	3.75	-
87	Nursing Services	3.90	4.44	5.86	5.83	6.73	8.08	6.82	5.82	(1.00)
88	Communications	-	-	1.00	1.00	1.00	1.00	-	-	-
96	Unallocated	1.50	4.50	3.00	1.80	5.00	3.40	2.65	5.00	2.35
TOTALS		1,062.83	1,069.90	1,042.06	1,037.64	976.24	1,042.27	971.79	1,017.22	45.43

**Kenai Peninsula Borough School District
2024 - 2025 Budget
Staff - All Funds**

											Budget	
	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Support Staff												
C/O Administrators	5.00	5.00	6.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	3.00	3.00
Aides	207.41	210.80	206.25	216.15	210.91	229.67	205.52	202.31	227.76	293.67	263.82	262.27
Secretaries	103.60	101.49	98.41	93.38	90.94	92.42	89.17	87.43	89.77	89.89	87.53	87.16
Custodians	85.67	85.23	84.78	85.23	75.76	74.89	73.14	72.95	73.70	74.70	74.19	70.97
Food Service	46.40	46.59	44.90	46.11	43.82	44.58	42.63	42.60	42.11	42.83	42.43	42.43
Warehouse	7.50	7.50	8.75	8.75	8.75	7.75	7.75	7.75	8.25	8.50	8.50	8.50
Information Services	13.00	13.00	13.00	13.00	12.00	12.00	12.50	13.00	13.00	14.00	14.00	14.00
Other Support	41.58	40.23	38.61	38.49	38.23	36.97	38.04	38.13	39.41	40.16	37.60	37.60
Total Support Staff	510.16	509.84	500.70	506.11	485.41	503.28	473.75	469.17	498.00	567.75	531.07	525.93
Certificated Staff												
C/O Administrators	7.05	6.60	6.36	6.05	6.05	6.05	6.05	6.20	6.15	9.45	8.85	8.85
Principals/Asst Principals	42.83	40.88	40.63	38.99	38.70	38.30	38.50	37.30	38.30	39.00	37.10	36.20
Classroom Teachers	523.60	513.16	514.89	503.25	494.60	497.61	474.06	474.80	486.05	467.20	450.92	438.45
Special Education Teachers	142.45	143.45	142.55	141.55	139.00	140.55	140.95	142.75	143.75	142.75	140.10	140.10
Other Certified Staff	26.00	27.55	26.10	25.70	24.95	27.65	27.50	25.10	32.10	32.10	31.95	31.95
Total Certificated Staff	741.93	731.64	730.53	715.54	703.30	710.16	687.06	686.15	706.35	690.50	668.92	655.55
Total Staff	1,252.09	1,241.48	1,231.23	1,221.65	1,188.71	1,213.44	1,160.81	1,155.32	1,204.35	1,258.25	1,199.99	1,181.48

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2024 -2025 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 *	149	36	-	185	\$ -	\$ -	\$ -	\$ -
31 Chapman	120	33	-	153	9,158	3,053	-	12,212
80 Connections **	447	159	494	1,100	-	-	-	-
32 Cooper Landing	15	2	-	17	1,345	185	-	1,529
68 Fireweed Academy Charter *	114	-	-	114	-	-	-	-
66 Homer Flex	-	-	30	30	-	-	3,664	3,664
06 Homer High	-	-	353	353	-	-	38,728	38,728
13 Homer Middle	-	200	-	200	-	18,504	-	18,504
35 Hope	9	5	4	18	807	520	489	1,815
56 Kachemak Selo	20	7	3	30	1,640	688	346	2,674
63 Kaleidoscope Charter*	221	-	-	221	-	-	-	-
48 K-Beach Elementary	401	-	-	401	30,604	-	-	30,604
67 Kenai Alternative	-	-	50	50	-	-	5,769	5,769
07 Kenai Central	-	-	516	516	-	-	56,610	56,610
11 Kenai Middle	122	280	-	402	9,311	25,906	-	35,217
15 Marathon ***	-	-	10	10	-	-	1,221	1,221
47 McNeil Canyon	144	-	-	144	10,990	-	-	10,990
37 Moose Pass	26	-	-	26	2,331	-	-	2,331
51 Mountain View	369	-	-	369	28,162	-	-	28,162
34 Nanwalek	41	15	18	74	3,793	1,659	2,352	7,805
10 Nikiski Middle/Sr High	47	77	174	298	3,261	7,124	19,090	29,475
52 Nikiski North Star	236	-	-	236	18,012	-	-	18,012
38 Nikolaevsk	12	3	7	22	984	269	808	2,060
02 Ninilchik	64	16	28	108	4,884	1,480	3,072	9,437
33 Paul Banks	151	-	-	151	11,524	-	-	11,524
40 Port Graham	17	4	10	31	1,573	442	1,307	3,322
49 Razdolna	43	14	24	81	3,855	1,455	2,663	7,973
46 Redoubt Elementary	307	-	-	307	23,430	-	-	23,430
16 River City Academy	-	26	47	73	-	2,406	5,156	7,562
08 Seward High	-	-	168	168	-	-	18,431	18,431
14 Seward Middle	39	66	-	105	2,976	6,106	-	9,083
12 Skyview Middle School	-	350	-	350	-	32,382	-	32,382
43 Soldotna Elementary	237	-	-	237	18,088	-	-	18,088
09 Soldotna High	-	-	675	675	-	-	74,054	74,054
64 Soldotna Montessori Charter *	164	-	-	164	-	-	-	-
44 Sterling Elementary	116	-	-	116	8,853	-	-	8,853
03 Susan B. English	15	-	9	24	1,388	-	1,176	2,564
01 Tebughna	11	4	4	19	1,018	442	523	1,983
45 Tustumena	122	-	-	122	9,311	-	-	9,311
53 Voznesenka	75	19	29	123	5,724	1,758	3,182	10,663
50 West Homer	199	-	-	199	15,188	-	-	15,188
42 William H. Seward Elementary	208	-	-	208	15,875	-	-	15,875
TOTAL	4,261	1,316	2,653	8,230	\$ 244,084	\$ 104,380	\$ 238,641	\$ 587,105

* 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

2024 - 2025 Custodial Supply Allocation

	Building Square Footage	Number of Portables	Portable Square Footage	Total Square Footage	Auditorium Size	Multiplier	Supply Budget
Aurora Borealis Charter *	-	-	-	-		0.110	\$ -
Chapman	25,348	2	1,920	27,268		0.110	2,999
Connections	-	-	-	-		-	500
Cooper Landing **	8,324	1	960	9,284		0.110	2,000
Fireweed Academy Charter *	-	-	-	-		-	-
Homer Flex **	5,405	-	-	5,405		0.110	2,000
Homer High	158,200	-	-	158,200	Intermediate	0.144	26,081
Homer Middle	65,556	-	-	65,556		0.132	8,653
Hope	13,500	-	-	13,500		0.110	2,000
Kachemak Selo **	5,468	-	-	5,468		0.110	2,000
Kaleidoscope Charter *	-	-	-	-		-	-
K-Beach	46,935	4	3,840	50,775		0.110	5,585
Kenai Alternative	14,895	-	-	14,895		0.110	1,638
Kenai Central	189,007	1	960	189,967	Large	0.144	32,855
Kenai Elem	-	2	1,920	1,920		-	-
Kenai Middle	85,476	1	960	86,436		0.132	11,410
Marathon	-	-	-	-		-	-
McNeil Canyon	32,750	-	-	32,750		0.110	3,603
Moose Pass **	8,989	-	-	8,989		0.110	2,000
Mountain View	50,000	3	2,880	52,880		0.110	5,817
Nanwalek	14,832	-	-	14,832		0.110	2,000
Nikiski Middle/Sr	117,504	2	1,920	119,424	Intermediate	0.132	19,064
Nikiski North Star	50,000	-	-	50,000		0.110	5,500
Nikolaevsk	24,282	-	-	24,282		0.132	3,205
Ninilchik	55,277	-	-	55,277		0.144	7,960
Paul Banks	33,414	3	2,880	36,294		0.110	3,992
Port Graham	12,568	-	-	12,568		0.110	2,000
Razdolna ***	2,948	1	960	3,908		0.110	2,000
Redoubt	46,639	1	960	47,599		0.110	5,236
River City Academy **	-	-	-	-		0.144	2,000
Seward High	75,373	-	-	75,373	Small	0.144	13,054
Seward Middle	37,500	-	-	37,500		0.132	4,950
Skyview Middle School	117,101	-	-	117,101		0.144	16,863
Soldotna Elem	54,177	-	-	54,177		0.110	5,959
Soldotna High	154,637	4	3,840	158,477	Large	0.144	28,321
Soldotna Montessori Charter *	-	1	960	-		-	-
Sterling	33,844	2	1,920	35,764		0.110	3,934
Susan B English	59,208	-	-	59,208		0.144	8,526
Tebughna	25,976	-	-	25,976		0.110	2,857
Tustumena	46,679	-	-	46,679		0.110	5,135
Voznesenka **	5,200	3	2,880	8,080		0.110	2,000
West Homer	52,500	-	-	52,500		0.110	5,198
William H. Seward Elementary	52,199	-	-	52,199		0.110	5,742
	<u>1,781,711</u>	<u>31</u>	<u>29,760</u>	<u>1,810,511</u>			<u>\$ 264,637</u>

* The Connections Program and Charter Schools receive a composite allocation in lieu of a categorical appropriation for custodial supplies.

** Schools with 150 or less students receive a minimum allocation of \$2,000.

Three additional portables are not currently in use.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2024 - 2025 Copy Allocation

Loc #	Name	Projected Enrollment	150 Copies Per Month	Copies Per Year	-4408 Object 0.0062 per copy Budget
65	Aurora Borealis Charter *	185	-	-	-
31	Chapman	153	22,950	275,400	1,707
80	Connections***	1100	33,000	396,000	2,455
32	Cooper Landing	17	2,550	30,600	190
68	Fireweed Academy Charter *	114	-	-	-
66	Homer Flex **	30	4,500	54,000	335
06	Homer High	353	52,950	635,400	3,939
13	Homer Middle	200	30,000	360,000	2,232
35	Hope	18	2,700	32,400	201
56	Kachemak Selo	30	4,500	54,000	335
63	Kaleidoscope Charter*	221	-	-	-
48	K-Beach	401	60,150	721,800	4,475
67	Kenai Alternative **	50	7,500	90,000	558
07	Kenai Central	516	77,400	928,800	5,759
11	Kenai Middle	402	60,300	723,600	4,486
15	Marathon	10	1,500	18,000	112
47	McNeil Canyon	144	21,600	259,200	1,607
37	Moose Pass	26	3,900	46,800	290
51	Mountain View	369	55,350	664,200	4,118
34	Nanwalek	74	11,100	133,200	826
10	Nikiski Middle/Sr	298	44,700	536,400	3,326
52	Nikiski North Star	236	35,400	424,800	2,634
38	Nikolaevsk	22	3,300	39,600	246
02	Ninilchik	108	16,200	194,400	1,205
33	Paul Banks	151	22,650	271,800	1,685
40	Port Graham	31	4,650	55,800	346
49	Razdolna	81	12,150	145,800	904
46	Redoubt	307	46,050	552,600	3,426
16	River City Academy	73	10,950	131,400	815
08	Seward High	168	25,200	302,400	1,875
14	Seward Middle	105	15,750	189,000	1,172
12	Skyview Middle School	350	52,500	630,000	3,906
43	Soldotna Elem	237	35,550	426,600	2,645
09	Soldotna High	675	101,250	1,215,000	7,533
64	Soldotna Montessori Charter *	164	-	-	-
44	Sterling	116	17,400	208,800	1,295
03	Susan B English	24	3,600	43,200	268
01	Tebughna	19	2,850	34,200	212
45	Tustumena	122	18,300	219,600	1,362
53	Voznesenka	123	18,450	221,400	1,373
50	West Homer	199	29,850	358,200	2,221
42	William H. Seward Elementary	208	31,200	374,400	2,321
Total		8,230	999,900	11,998,800	74,395

* Charter schools budgets are not tied to the copy allocation formulas.

** Homer Flex and Kenai Alternative enrollment projected with board approved number.

*** Connections is calculated at 30 copies per month.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2024-25 Budget
Capital Spending and Major Projects**

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

The proposed FY25 budget includes funding for the following projects:

Area-wide ADA upgrades	\$50,000
Area-wide asbestos abatement	100,000
Area-wide asphalt, sidewalk, and curb repair	594,000
Area-wide bleacher replacements	250,000
Area-wide design improvements	184,003
Area-wide doors & entries	108,280
Area-wide drainage and interior renovations	100,000
Area-wide elevator upgrades	62,000
Area-wide building envelope upgrade/replacement	475,000
Area-wide flooring replacement upgrades	349,857
Area-wide HVAC/DDC upgrades and repairs	1,150,000
Area-wide locker upgrades	250,000
Area-wide playground upgrades	50,000
Area-wide water quality improvements	<u>134,000</u>
Total	<u>\$3,857,140</u>

Capital Projects

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

CODE STRUCTURE:

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

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

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

FUND CODES

100	School Operating (General Fund)	260	Title III-A, English Lang. Acquisit.	298	Title I-D, Delinquent
201	State Staff Dev Mini-Grants	263	Governor's Alternative Grant	300	McKinney-Vento Homeless
205	Pupil Transportation	265	Carl Perkins - Basic	350	Title VI – Indian Education
232	Early Literacy	266	Title VI-B	371	Corporate Grants
240	Broadband Assistance	281	Migrant Education	372	Community Theater
255	Food Service	284	Youth in Detention	375	Equipment Fund
260	Title I-A	286	ESSER III	379	School Incentive
260	Title I-C, Migrant Education	289	Governor's Drug Prevention	500	Capital Project
260	Title I-D, Neglected & Delinquent	295	School Improvement	710	Pupil Activity
260	Title II-A, Professional Devel.				

CODE STRUCTURE:

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

Location codes are used to identify the site for a particular budget. (Example, school or department)

LOCATION CODES:

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

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

FUNCTION CODES

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

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

FUNCTION CODES AND DESCRIPTIONS

4100 REGULAR INSTRUCTION

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

4120 BILINGUAL/BICULTURAL EDUCATION INSTRUCTION

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4130 **GIFTED/TALENTED INSTRUCTION**

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

4140 **ALTERNATIVE INSTRUCTION**

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

4160 **VOCATIONAL EDUCATION INSTRUCTION**

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

4200 **SPECIAL EDUCATION INSTRUCTION**

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

4220 **SPECIAL EDUCATION SUPPORT SERVICES - STUDENTS**

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4320 GUIDANCE SERVICES

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

4330 HEALTH SERVICES

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

4350 SUPPORT SERVICES - INSTRUCTION

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

4352 LIBRARY SERVICE

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

4354 INSERVICE

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

4400 SCHOOL ADMINISTRATION

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4450 **SCHOOL ADMINISTRATION SUPPORT**

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

45xx **DISTRICT ADMINISTRATION**

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

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

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

4600 **OPERATION AND MAINTENANCE OF PLANT**

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

4700 **PUPIL ACTIVITY**

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

4760 **PUPIL TRANSPORTATION**

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4780 **COMMUNITY SERVICES**

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

4790 **FOOD SERVICES**

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

OBJECT CODES – REVENUE ACCOUNT DESCRIPTIONS

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

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

0011 CITY/BOROUGH – DIRECT APPROPRIATIONS

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

0012 SERVICES PERFORMED BY CITY/BOROUGH

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

0020 FOOD SERVICES

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

0021 TYPE A STUDENT MEAL SALES

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

0025 OTHER FOOD SALES

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

0040 OTHER LOCAL REVENUE

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

0041 TUITION FROM STUDENTS

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

0046 RENTAL

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

0050 REVENUE FROM STATE SOURCES

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

0051 FOUNDATION PROGRAM

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

0100 REVENUE FROM FEDERAL SOURCES - DIRECT

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

0150 FEDERAL ASSISTANCE THROUGH THE STATE OF ALASKA

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

0162 USDA DONATED COMMODITIES AND PAYMENTS IN LIEU OF COMMODITIES

Value of USDA donated commodities received. (Optional)

0210 PUPIL ACTIVITY REVENUE

0211 PUPIL ACTIVITY GATE RECEIPTS

0212 PUPIL ACTIVITY PICTURE RECEIPTS

0214 PUPIL ACTIVITY PARTICIPATION FEES

0215 PUPIL ACTIVITY FUND RAISING REVENUE

0216 PUPIL ACTIVITY FEE

0220 PUPIL ACTIVITY DONATIONS

0230 PROCEEDS FROM SALE OF PROPERTY AND EQUIPMENT (Optional)

0250 TRANSFERS FROM OTHER FUNDS

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

OBJECT CODES – EXPENDITURE ACCOUNT DESCRIPTIONS

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

OBJECT CODES AND DESCRIPTIONS

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

ACCOUNT CODES AND DESCRIPTIONS - PERSONNEL

3110 SUPERINTENDENT

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

3120 ASSISTANT SUPERINTENDENT - Certified

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

3130 PRINCIPAL/ASSISTANT PRINCIPAL

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

3140 DIRECTOR/COORDINATOR - Certified

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

3150 TEACHER

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

3161 EXTRA DUTY COMPENSATION - Certified

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

3162 EMOLUMENT

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

3171 SUBSTITUTES - Certified with Certificate

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

3172 TEMPORARY - Certified w/Certificate

Temporary teachers who have a teaching certificate.

3173 LONG TERM SUB – Certified

Substitute teachers for employees on long-term leave.

3180 SPECIALISTS - Certified

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

3190 LEAVE – Certified

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

3211 ADMINISTRATOR – Classified

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

3212 DIRECTOR/COORDINATOR - Classified

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

3220 **SPECIALISTS - NURSES**

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

3230 **AIDES/TUTORS**

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

3240 **SUPPORT STAFF**

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

3250 **MAINTENANCE/CUSTODIAL**

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

3260 **FOOD SERVICE STAFF**

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

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

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

3291 **SUBSTITUTES - SUPPORT STAFF**

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

3292 **EXTRA DUTY COMPENSATION - Support**

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

3293 **LONG TERM SUB – Support**

Substitutes for classified employees on long-term leave.

3294 **TEMPORARY SALARIES - SUPPORT**

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

3295 **OVERTIME - SUPPORT**

Overtime for support staff is recorded in this account.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

3296 SUBSTITUTES - Certified w/o certificate

Substitute teachers who do not have a teaching certificate.

3297 OFFICIALS

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

3300 LEAVE – Support

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

35xx BENEFITS

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

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

3511 Health Care Costs

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

SUPPORT STAFF

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

3190 LEAVE – TRS

Cash in leave according to negotiated agreements.

3300 LEAVE – PERS

Cash in leave according to negotiated agreements.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

OBJECT CODES AND DESCRIPTIONS - NON-PERSONNEL

4100 **PROFESSIONAL AND TECHNICAL SERVICES**

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

4140 **PROFESSIONAL/TECHNICAL SERVICES - LEGAL**

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

4150 **PROFESSIONAL/TECHNICAL SERVICES - MEDICAL**

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

4200 **TRAVEL**

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

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

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

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

4320 **GARBAGE** - for building.

4331 **POSTAGE**

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

4332 **TELEPHONE**

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

4360 **ELECTRICITY** - for building.

4380 **FUEL** - for building

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4401 **FREIGHT COSTS**

Expenditures for shipping freight to remote schools.

4402 **PURCHASED SERVICES**

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

4408 **COPY SERVICES**

Per copy costs are recorded under this object code.

4410 **RENTALS**

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

4430 **EQUIPMENT REPAIR & MAINTENANCE CONTRACTS**

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

4501 **SUPPLIES**

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

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

4502 **DISCRETIONAL MATERIAL**

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

4580 **GAS & OIL**

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

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4850 STIPENDS

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

4901 OTHER EXPENSES

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

4902 CAREER DEVELOPMENT

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

4903 PROFESSIONAL DUES

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

4904 PHYSICAL EXAM REIMBURSEMENT

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

4950 INDIRECT COSTS

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

5101 EQUIPMENT - General

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

5102 EQUIPMENT – Technology

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

Glossary of Terms

Account Number	A system of numbering or otherwise designating accounts, in such a manner that the number and placement used reveals certain information.
Accrual Basis	The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the entity.
Activity	A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible.
ADM	Average Daily Membership – the aggregate days of membership of pupils divided by the actual number of days in session for the counting period for which a determination is being made. AS14.17.250
Adopted Budget	Refers to the budget amounts as originally approved by the Kenai Peninsula Borough Assembly at the beginning of the year and also to the budget document which consolidates all beginning of the year operating appropriations and new capital project appropriations.
Annual Budget	A budget development and enacted to apply to a single fiscal year.
ACFR	Annual Comprehensive Financial Report
Appropriation	The legal authorization granted by the legislative body of a government which permits officials to incur obligations and make expenditures of governmental resources for specific purposes. Appropriations are usually limited in amounts and time it may be expended.
ASBO	Association of School Business Officials International
Assessed Value	The value placed on property for tax purposes and used as a basis for division of the tax burden.
Audit	A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspections, observation, inquiries and confirmations with third parties.
Balanced Budget	A budget in which planned funds available equal planned expenditures.
Basis Of Accounting	A term used to refer to when revenues, expenditures, expenses and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.
Benefits	Contributions to Employee Retirement Systems, Healthcare, and Life Insurance.
Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Sometimes the term "budget" designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body.
Budget Document	The official written statement prepared by the School District's administrative staff to present a comprehensive financial plan to the School Board. The first part provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of personnel and salary schedules, the chart of accounts, and a glossary.
Budget Process	The schedule of key dates or milestones which the Borough follows in the preparation and adoption of the budget.

Capital Improvements	A plan that identifies: (a) all capital improvements which are proposed to be undertaken during a five fiscal year period; (b) the cost estimate of each improvement; (c) method of financing each improvement; and (d) the recommended time schedule for each project.
Capital Outlay	Expenditures which result in the acquisition of items such as tools, desks, machinery, and vehicles that cost more than \$500 have a useful life of more than one year, and are not consumed through use are defined as Capital Outlays.
Career Development	These are expenses related to staff development opportunities, sometimes as part of negotiated agreements with employee groups.
Categorical Aid	Money from the state or federal government that is allocated to local school districts for special children or special programs. (Grant funding)
Component Unit	A Separate government unit, agency or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP.
Discretionary Material	Teachers are allocated \$200 for incidental classroom purchases not required to be processed through the normal purchasing procedures as per the negotiated agreement.
Emolument	Stipends for certificated employees for services outside the instructional day.
Employee Benefits	Contributions made by the District to designated funds to meet commitments or obligations for employee fringe benefits. Included are the Borough's share of costs for Social Security and the various pension plans, medical costs and life insurance.
Encumbrances	Commitments related to unperformed contracts, in the form of purchase orders or contracts for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures that will result if unperformed contracts in process are completed.
Exemption	Removal of property from the tax base.
Expenditure	Decreases in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, and inter-governmental grants, entitlements and shared revenues.
Extra-Duty Compensation	Contract addenda for co-curricular activity coaches or club sponsors.
Fiscal Year	The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operations. The School District's fiscal year extends from July 1 to the following June 30.
Foundation Level	A dollar level of financial support per student representing the combined total of state and local resources available as a result of the state aid formula.
Function	A group of related activities aimed at accomplishing a major service for which a government is responsible.
Fund	A fiscal and accounting entity with a self-balancing set of accounts in which cash and/or other financial resources, all related liabilities, and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
Fund Balance	The difference between fund assets and fund liabilities of governmental and similar trust funds.
GFOA	Government Finance Officers Association
General Operating Fund	A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the Borough, including the School District, which are not accounted for in specific purpose funds. The primary sources of revenue for this fund are local taxes and federal and state revenues.
Generally Accepted Accounting Principles (GAAP)	Uniform minimum standards and guidelines for financial account and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.

Governmental Fund Types	Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in the proprietary funds and fiduciary fund. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.
Grants	Contributions or gifts of cash or other assets from another government or other organization to be used for a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.
Interfund Transfers	Transfers of money from one fund to another without a requirement for repayment.
KPAA	Kenai Peninsula Administrators Association
KPBSD	Kenai Peninsula Borough School District
KPEA	Kenai Peninsula Education Association
KPESA	Kenai Peninsula Education Support Employees
LOG	Learning Opportunity Grant – categorical funds awarded by Alaska Legislature.
Maintenance Contracts	Service agreements for mainframe computer, copiers, typewriters, postage meters, and telephones, etc.
Measurement Focus	The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).
Mill	A measure of the rate of property taxation, representing one one-thousandth of a dollar of assessed value.
Modified Accrual Basis of Accounting	A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is when they are both "measurable" and "available" to finance expenditures of the current period. "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.
Operating Budget	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Annual operating budgets are essential to sound financial management and should be adopted by every government.
Operating Transfers	All interfund transfers other than residual equity transfers.
Ordinance	A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, usually require ordinances.
Other Expenses	A miscellaneous category for items not normally falling into a defined category. Included would be items such as ASAA region dues or Northwest Accreditation dues.
Oversight Responsibility	The basic, but not the only, criterion for including a government department, agency, institution, commission, public authority or other organization in a government unit's reporting entity for general purpose financial reports. Oversight responsibility is derived from the government unit's power and includes, but is not limited to, financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters

Performance Measures	Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity.
Purchased Services	Services such as printing, advertising, contracted building repairs, computer site licenses, umpires and referees, internet access charges and DHL charges
RTI	Response to Intervention
School District Administration	A portion of the overall Borough budget is under the control of the KPB School District. The School District is governed by the Board of Education. The Borough School District receives a lump-sum appropriation from the Borough for School District operations.
Revenue	Increases in the net current assets of a governmental fund type other than expenditure refunds and residual equity transfers. General long-term debt proceeds and operating transfers are classified as 'other financing sources' rather than as revenues. Increases in the net total assets of a proprietary fund type other than expense refunds, capital contributions, residual equity transfers. Operating transfers, as in governmental fund types, are classified separately from revenue.
RIP	Retirement Incentive Program offered through the State of Alaska Division of Retirement and Benefits for the Public Employee's Retirement System and the Teacher's Retirement System.
Single Audit	An audit performed in accordance with the Single Audit Act of 1984 and the Office of Management and Budget (OMB) Circular 1-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.
Special Revenue Fund	A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.
Specialists	Certificated employees working as librarians, counselors, psychologists, speech therapists and occupational/physical therapists are designated "specialists" because of a requirement in the State of Alaska Chart of Accounts to record their salaries in a specific object code.
Support Staff	Secretaries, nurses, aides and tutors, accounting and Human Resources staff, bookkeepers, clerical staff, computer hardware and software technical staff, theater technicians, pool managers, food service staff, custodians, warehouse and purchasing staff.
Teachers	Certificated staff members (not including administrators and specialists).

Alaska Facts

Did you know that Alaska

- ❖ is the farthest north, west, and east of all the United States?
- ❖ cut in half would be the first and second largest states?
- ❖ has more land mass between low and high tides than all the New England states combined? Alaska is about 1/5 the size of the lower 48 states.
- ❖ is the home of the tallest mountain in North America – Denali, at 20,320 feet? Of the nation's 20 highest mountains, 17 are in Alaska.
- ❖ has more miles of shoreline than the United States – twice the length of the lower 48 ?
- ❖ has the world's largest concentration of bald eagles? Along the Chilkat River just north of Haines as many as 3,000 bald eagles can gather in the fall and winter.
- ❖ consumes nearly six times the national average of seafood a year?
- ❖ has the highest consumption per capita of ice cream?
- ❖ has North America's longest night and day? In Barrow the sun sets mid November and won't return until mid January , more than two months later – and from early May through early August , Barrow has 82 days of when the sun never drops below the horizon.
- ❖ has elbow room – with almost a square mile of territory for each of its residents?
- ❖ has 15 National Parks and over 29,000 square miles of glaciers? Glaciers cover about 5% of the state.
- ❖ maintains a Permanent Dividend Fund? It is the only such fund that pays dividends to state residents – over 600,000 residents apply for and receive the dividend annually.
- ❖ contains the nation's largest school district? The North Slope Borough School District covers more than 88,000 square miles

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