

**KENAI PENINSULA BOROUGH
SCHOOL DISTRICT**

2024-25 Preliminary Budget

April 15, 2024



**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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INTRODUCTORY SECTION



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

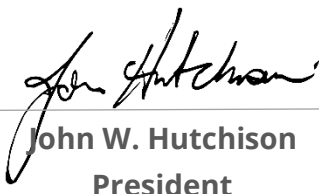
This Meritorious Budget Award is presented to:

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

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

FY25 Enrollment Projection

	Pre-K	K	1	2	3	4	5	6	7	8	9	10	11	12	FY25 Projection	FY24 10/27/23	Difference
Aurora Borealis Charter	0	22	22	22	22	22	20	19	18	18	0	0	0	0	185	192	(7)
Chapman	0	19	22	13	19	14	17	16	20	13	0	0	0	0	153	148	5
Connections	0	56	51	68	67	68	70	67	79	80	97	129	123	145	1100	1174	(74)
Cooper Landing	0	0	1	5	0	4	2	3	2	0	0	0	0	0	17	20	(3)
Fireweed Academy Charter	0	18	18	18	17	14	15	14	0	0	0	0	0	0	114	105	9
Homer Flex	0	0	0	0	0	0	0	0	0	0	5	5	10	10	30	37	(7)
Homer High	0	0	0	0	0	0	0	0	0	0	93	96	83	81	353	348	5
Homer Middle	0	0	0	0	0	0	0	0	99	101	0	0	0	0	200	180	20
Hope	0	1	2	1	1	2	2	0	3	2	1	1	1	1	18	18	0
Kachemak Selo	0	3	2	3	3	4	3	2	4	3	1	0	2	0	30	28	2
Kaleidoscope Charter	0	39	42	36	35	32	37	0	0	0	0	0	0	0	221	199	22
K-Beach	0	53	46	65	64	57	54	62	0	0	0	0	0	0	401	415	(14)
Kenai Alternative	0	0	0	0	0	0	0	0	0	0	1	4	10	35	50	50	0
Kenai Central High	0	0	0	0	0	0	0	0	0	0	142	146	119	109	516	477	39
Kenai Middle	0	0	0	0	0	0	0	122	138	142	0	0	0	0	402	418	(16)
Marathon	0	0	0	0	0	0	0	0	0	2	2	2	2	2	10	7	3
McNeil Canyon	0	22	22	11	29	21	18	21	0	0	0	0	0	0	144	146	(2)
Moose Pass	0	3	5	6	3	4	2	3	0	0	0	0	0	0	26	23	3
Mountain View	0	55	56	51	80	64	63	0	0	0	0	0	0	0	369	411	(42)
Nanwalek	0	2	5	8	9	5	4	8	9	6	4	5	3	6	74	81	(7)
Nikiski Middle/Senior	0	0	0	0	0	0	0	47	34	43	52	52	32	38	298	305	(7)
Nikiski North Star	0	36	38	32	51	40	39	0	0	0	0	0	0	0	236	249	(13)
Nikolaevsk	0	2	1	1	3	1	3	1	1	2	2	1	3	1	22	20	2
Ninilchik	0	9	8	13	9	7	8	10	7	9	10	6	5	7	108	114	(6)
Paul Banks	0	52	49	50	0	0	0	0	0	0	0	0	0	0	151	172	(21)
Port Graham	0	2	3	1	2	3	3	3	1	3	3	3	2	2	31	30	1
Razdolna	0	5	10	6	6	6	5	5	5	9	5	8	3	8	81	78	3
Redoubt	0	40	42	44	50	46	39	46	0	0	0	0	0	0	307	345	(38)
River City Academy	0	0	0	0	0	0	0	0	14	12	8	8	19	12	73	73	0
Seward Elem	0	34	33	34	34	34	39	0	0	0	0	0	0	0	208	224	(16)
Seward High	0	0	0	0	0	0	0	0	0	0	43	41	43	41	168	159	9
Seward Middle	0	0	0	0	0	0	0	39	39	27	0	0	0	0	105	109	(4)
Skyview Middle	0	0	0	0	0	0	0	0	190	160	0	0	0	0	350	333	17
Soldotna Elem	0	34	33	31	35	33	36	35	0	0	0	0	0	0	237	243	(6)
Soldotna High	0	0	0	0	0	0	0	0	0	0	164	187	167	157	675	682	(7)
Soldotna Montessori Charter	0	20	24	24	24	24	23	25	0	0	0	0	0	0	164	163	1
Sterling	0	18	16	14	12	16	23	17	0	0	0	0	0	0	116	120	(4)
Susan B English	0	6	3	2	1	2	1	0	0	0	1	3	4	1	24	19	5
Tebughna	0	2	1	1	3	0	2	2	4	0	0	0	3	1	19	17	2
Tustumena	0	11	17	18	13	24	17	22	0	0	0	0	0	0	122	132	(10)
Voznesenka	0	9	13	11	9	14	8	11	7	12	6	7	12	4	123	131	(8)
West Homer	0	0	0	0	56	57	39	47	0	0	0	0	0	0	199	206	(7)
	0	573	585	589	657	618	592	647	674	644	640	704	646	661	8,230	8,401	(171)

Organizational Section

Borough and School District Relationship

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

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

Mission Statement
Supporting students in life success.

The District encompasses the same geographic territory as the borough and is roughly 25,600 square miles in size. There are 42 schools; estimated enrollment for 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 Goals

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

- 1) Ensure safety and well-being of students.
- 2) Engage with the public.
- 3) Advocate proactively for predictable sustainable and adequate funding.

District Goals

2022-2027 KPBSD Strategic Plan

Mission: Supporting students in life success.

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

Core Values:

Community – We are welcoming to all and 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 our critical commitment – it represents our promise to provide academic excellence for all. KPBSD ensures all students have equitable access to and engagement with programs and supports that reduce barriers to learning.

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

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

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

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

District Administration and Management

**District Administration
2024 - 25**

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

School Administration and Management

**School Administrators
2024 -25**

Aurora Borealis	Mr. Cody McCanna	Nikiski North Star	Ms. Jenna Fabian
Chapman	Ms. Heidi Stokes	Nikolaevsk	Vacant
Connections	Mr. Douglas Hayman	Ninilchik	Mr. James Hanks
Cooper Landing	Ms. Cynthia McKibben	Paul Banks	Mr. Sean Campbell
Fireweed Academy	Mr. Kyle Darbonne	Port Graham	Vacant
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	Vacant
Kachemak Selo	Mr. Michael Wojciak	Skyview Middle School	Ms. Shonia Werner
Kaleidoscope Charter	Ms. Dawn Grimm	Soldotna Elementary	Mr. Austin Stevenson
Kenai Alternative	Vacant	Soldotna High	Vacant
Kenai Central High	Mr. Dan Beck	Soldotna Montessori	Mr. John DeVold
Kenai Middle	Mr. Vaughn Dosko	Sterling	Ms. Denise Kelly
Marathon School	Ms. Melissa Linton	Susan B. English	Vacant
McNeil Canyon	Mr. Peter Swanson	Tebughna	Ms. Christy Gomez
Moose Pass	Vacant	Tustumena	Ms. Devin Way
Mountain View	Ms. Hannah Dolphin	Voznesenka	Mr. Michael Wojciak
Nanwalek	Ms. Penny Bearden	West Homer Elementary	Mr. Eric Waltenbaugh
Nikiski Middle/Senior	Mr. Charles Crain	William H. Seward	Mr. Matthew Cook

Budget Administration and Management

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

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

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

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

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

Classification of Funds and Account Groups

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

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

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

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

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

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

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

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

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

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

Budget Supervision and Oversight

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

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

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

The School District financial system constrains expenditures to accounts controlled by each administrator. As purchases are made, funds are encumbered (obligated) to reduce the budget and to prevent inadvertent over spending. The system will not automatically allow purchase orders to be released if they exceed the available budgeted revenue for the account. Administrators are given

limited latitude to transfer funds between accounts in order to meet the changing needs of their particular program or facility. Any budget transfer of \$50,000 or more requires school board approval.

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

The Board is routinely apprised of the District's financial situation through monthly reports of the status of revenues and expenditures. Quarterly, the Board is presented with a report of all the budget transfers. Finally, the District prepares a Annual Comprehensive Financial Report to report the audited results of district operations for the fiscal year. For the past 29 years, the Kenai Peninsula Borough School District has been the recipient of the Association of School Business Officials International (ASBO) award for excellence in financial reporting.



FINANCIAL SECTION

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
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.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2024 - 2025
All Government Funds - Revenue

2020-21 Actual	2021-22 Actual	2022-23 Actual	Revenue Source	Original 2023-24 Budget	Current 2023-24 Budget	Preliminary 2024-25 Budget	Change	% of Chg
\$ 11,362,732	\$ 11,462,686	\$ 12,822,896	Borough In-Kind	\$ 14,292,451	\$ 14,292,451	\$ 14,292,451	\$ -	-
36,526,177	36,537,314	39,741,388	Borough Appropriation	40,460,663	40,460,663	41,935,856	1,475,193	4
78,281	(755,921)	466,388	Interest	300,000	300,000	300,000	-	-
485,143	596,220	671,349	E-Rate	700,000	700,000	700,000	-	-
23,400	22,800	13,700	Rentals	30,000	30,000	30,000	-	-
195,926	248,851	119,202	Other Local Revenue	150,000	150,000	150,000	-	-
<u>48,671,659</u>	<u>48,111,950</u>	<u>53,834,923</u>	Total Local Revenue	<u>55,933,114</u>	<u>55,933,114</u>	<u>57,408,307</u>	<u>1,475,193</u>	<u>3</u>
76,021,227	73,573,326	73,933,935	Foundation Program	71,584,258	70,689,066	66,915,412	(3,773,654)	(5)
32,630	29,652	3,852,233	Other State Revenue	5,856,544	5,856,544	-	(5,856,544)	-
1,961,273	1,936,660	680,897	PERS On-Behalf Payment	642,776	642,776	642,776	-	-
8,773,802	9,329,202	5,866,919	TRS On-Behalf Payment	6,490,123	6,490,123	6,490,123	-	-
281,762	279,348	277,949	Quality Schools	275,602	273,199	268,635	(4,564)	(2)
<u>87,070,694</u>	<u>85,148,188</u>	<u>84,611,933</u>	Total State Revenue	<u>84,849,303</u>	<u>83,951,708</u>	<u>74,316,946</u>	<u>(9,634,762)</u>	<u>(11)</u>
2,111,091	2,000,000	-	CARES Act, KPB	-	-	-	-	-
-	-	-	Medicaid - School Based	-	-	-	-	-
<u>2,111,091</u>	<u>2,000,000</u>	<u>-</u>	Total Federal Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>137,853,444</u>	<u>135,260,138</u>	<u>138,446,856</u>	Total General Fund Revenue	<u>140,782,417</u>	<u>139,884,822</u>	<u>131,725,253</u>	<u>(8,159,569)</u>	<u>(6)</u>
Special Revenue Funds Revenue:								
2,811,850	4,996,106	3,574,773	Food Service Fund	3,554,950	3,554,950	3,554,950	-	-
6,078,294	7,206,772	7,385,941	Student Transportation Fund	7,492,521	7,492,521	7,208,430	(284,091)	(4)
<u>8,890,144</u>	<u>12,202,878</u>	<u>10,960,714</u>	Total Special Revenue Funds Revenue	<u>11,047,471</u>	<u>11,047,471</u>	<u>10,763,380</u>	<u>(284,091)</u>	<u>(3)</u>
<u>\$146,743,588</u>	<u>\$ 147,463,016</u>	<u>\$ 149,407,570</u>	Total Revenues and Other Financing Sources	<u>\$ 151,829,888</u>	<u>\$ 150,932,293</u>	<u>\$142,488,633</u>	<u>\$ (8,443,660)</u>	<u>(6)</u>

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

**2024 - 2025
All Government Funds - Expenditures**

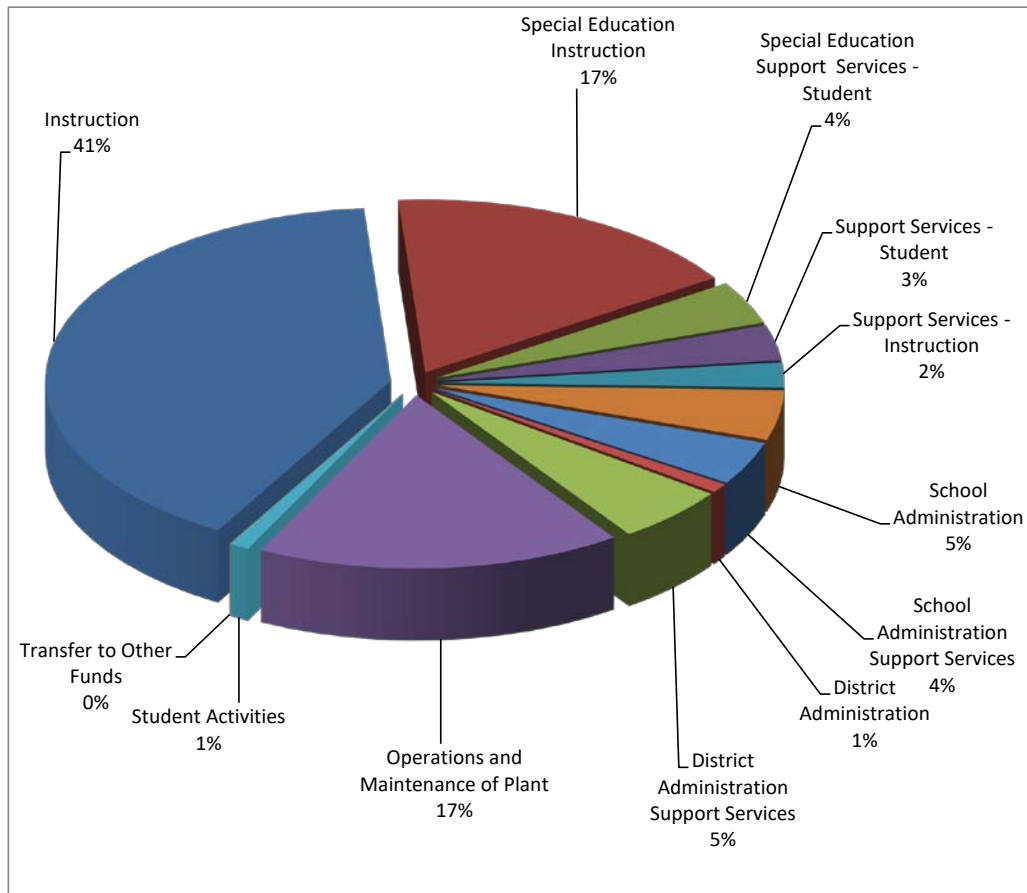
2020-21 Actual	2021-22 Actual	2022-23 Actual	Expenditure Summary by Function	Original 2023-24 Budget	Revised 2023-24 Budget	Preliminary 2024-25 Budget	Change	% of Chg
\$ 63,058,952	\$ 58,194,099	\$ 56,975,644	Instruction	\$ 52,761,120	\$ 59,932,530	\$ 56,381,900	\$ (3,550,630)	(6)
21,685,009	21,211,388	21,439,762	Special Education - Instruction	23,491,370	21,211,527	23,767,583	2,556,056	12
6,181,743	6,444,932	6,120,327	Special Education Support Services - Student	5,700,086	6,239,574	5,606,381	(633,193)	(10)
4,552,800	3,423,674	4,213,956	Support Services - Student	4,895,788	4,425,556	4,613,312	187,756	4
3,508,325	2,559,175	2,573,743	Support Services - Instruction	3,081,677	2,836,833	3,252,161	415,328	15
6,550,269	6,814,746	6,842,248	School Administration	6,769,222	6,580,748	6,487,898	(92,850)	(1)
5,178,368	5,291,429	5,693,427	School Administration Support Services	5,693,155	5,224,248	5,684,017	459,769	9
1,456,814	1,679,248	1,288,789	District Administration	1,188,285	1,321,117	1,193,113	(128,004)	(10)
6,447,526	5,964,530	6,426,908	District Administration Support Services	7,157,924	7,833,113	7,411,978	(421,135)	(5)
21,001,746	21,750,919	22,589,113	Operations and Maintenance of Plant	22,936,999	23,213,785	23,802,118	588,333	3
1,560,921	1,678,346	1,667,901	Student Activities	1,521,828	1,870,581	1,304,422	(566,159)	(30)
141,182,473	135,012,486	135,831,818	Total General Fund Expenditures	135,197,454	140,689,612	139,504,883	(1,184,729)	(1)
Special Revenue Funds Expenditures:								
3,325,545	3,748,944	4,622,244	Food Service Fund	4,528,909	4,922,298	3,891,319	(1,030,979)	(21)
6,435,934	8,277,037	7,674,269	Student Transportation Fund	8,042,521	8,042,521	7,558,213	(484,308)	(6)
9,761,479	12,025,981	12,296,513	Total Special Revenue Fund Expenditures	12,571,430	12,964,819	11,449,532	(1,515,287)	(12)
150,943,952	147,038,467	148,128,331	Total Expenditures	147,768,884	153,654,431	150,954,415	(2,700,016)	(2)
Excess (Deficiency) of Revenues Over Expenditures - General Fund								
(3,329,029)	247,652	2,615,038	General Fund	5,584,963	(804,790)	(7,779,630)	(6,974,840)	867
(871,335)	176,897	(1,335,799)	Special Revenue	(1,523,959)	(1,917,348)	(686,152)	1,231,196	(64)
(4,200,364)	424,549	1,279,239	Total Excess (Deficiency) of Revenues Over Expenditures - All Funds	4,061,004	(2,722,138)	(8,465,782)	(5,743,644)	211
Other Financing Sources/Uses (transfers):								
695,000	695,000	550,000	Transfers to Special Revenue Funds *	550,000	695,000	-	(695,000)	(100)
(695,000)	(695,000)	(550,000)	Transfers from General Fund	(550,000)	(695,000)	-	695,000	(100)
-	-	-	Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in/Allocation of Fund Balance								
(4,024,029)	(447,348)	2,065,038	General Fund	5,034,963	(1,499,790)	(7,779,630)	(6,279,840)	419
(176,335)	871,897	(785,799)	Special Revenue	(973,959)	(1,222,348)	(686,152)	536,196	(44)
(4,200,364)	424,549	1,279,239	Total Net Change in/Allocation of Fund Balance	4,061,004	(2,722,138)	(8,465,782)	(5,743,644)	211
Fund Balance, Beginning of Year								
19,847,930	15,823,901	15,376,553	General Fund	17,441,591	17,441,591	15,941,801	(1,499,790)	(9)
2,287,945	2,111,610	2,983,507	Special Revenue	2,197,708	2,197,708	975,360	(1,222,348)	(56)
22,135,875	17,935,511	18,360,060	Total Fund Balance, Beginning of Year	19,639,299	19,639,299	16,917,161	(2,722,138)	(14)
Fund Balance, End of Year								
15,823,901	15,376,553	17,441,591	General Fund	22,476,554	15,941,801	8,162,171	(7,779,630)	(49)
2,111,610	2,983,507	2,197,708	Special Revenue	1,223,749	975,360	289,208	(686,152)	(70)
\$ 17,935,511	\$ 18,360,060	\$ 19,639,299	Fund Balances, End of Year - All Funds	\$ 23,700,303	\$ 16,917,161	\$ 8,451,379	(8,465,782)	(50)

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2024 - 2025 Budget

General Fund Expenditure Summary by Function

Expenditure Summary by Function	Current 2023-24 Budget	2024-25 Budget
Instruction	\$ 59,932,530	\$ 56,381,900
Special Education Instruction	21,211,527	23,767,583
Special Education Support Services - Student	6,239,574	5,606,381
Support Services - Student	4,425,556	4,613,312
Support Services - Instruction	2,836,833	3,252,161
School Administration	6,580,748	6,487,898
School Administration Support Services	5,224,248	5,684,017
District Administration	1,321,117	1,193,113
District Administration Support Services	7,833,113	7,411,978
Operations and Maintenance of Plant	23,213,785	23,802,118
Student Activities	1,870,581	1,304,422
Transfer to Other Funds	695,000	-
Total General Fund Expenditures	\$ 141,384,612	\$ 139,504,883



GENERAL FUND

**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	\$ 172,062	(6,938)	(3.88)
153,612	147,453	154,624	161,109	3120	Assistant Superintendent - Certified	157,054	(4,055)	(2.52)
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	1,232,924	(64,905)	(5.00)
39,585,089	36,022,200	36,234,107	37,011,183	3150	Teachers	39,691,501	2,680,318	7.24
490,813	508,557	524,588	700,871	3161	Extra-Duty Compensation Certified	370,932	(329,939)	(47.08)
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	3,536,222	30,277	0.86
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	443,573	(20,859)	(4.49)
1,195,626	587,394	1,130,631	1,069,820	3220	Specialist - Nurse	1,218,148	148,328	13.86
5,619,984	5,667,768	5,829,987	5,989,989	3230	Tutors/Aides	6,144,996	155,007	2.59
6,012,805	5,755,755	6,366,746	6,798,128	3240	Support Staff	5,951,095	(847,033)	(12.46)
2,819,129	2,785,804	2,855,281	2,998,710	3250	Maintenance/Custodians	3,134,258	135,548	4.52
126	4,363	7,452	-	3272	Activity Bus Driver	-	-	-
156,849	258,572	317,954	548,386	3291	Substitute - Support	436,774	(111,612)	(20.35)
429,223	452,800	472,620	348,251	3292	Extra-Duty Compensation Support	176,000	(172,251)	(49.46)
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	21,256,095	918,094	4.51
97,632	90,348	94,198	98,366	3512	Life Insurance	102,708	4,342	4.41
218,172	24,785	31,817	95,807	3520	Unemployment Insurance	102,692	6,885	7.19
679,021	633,461	646,835	677,452	3541	FICA Medicare (TRS)	719,391	41,939	6.19
1,320,554	1,392,780	1,542,254	1,524,163	3542	FICA Contribution	1,637,095	112,932	7.41
6,148,270	5,732,497	5,663,260	5,951,917	3550	TRS Retirement	6,233,870	281,953	4.74
-	-	-	-	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	3,730,393	(111,710)	(2.91)
-	-	-	-	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	1,961,945	-	-
1,585,151	1,854,506	2,110,629	2,632,741	4100	Professional-Technical Service	1,566,996	(1,065,745)	(40.48)
97,134	85,449	100,773	125,000	4121	In Kind Professional -Technical Audit	125,000	-	-
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	-	(3,900)	(100.00)
13,152	36,096	45,601	69,411	4201	Travel - Meals	64,285	(5,126)	(7.38)
83,767	183,911	216,440	240,315	4202	Travel - Mileage	231,612	(8,703)	(3.62)
33,111	154,206	222,739	284,632	4203	Travel - Other	281,546	(3,086)	(1.08)
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	10,475	(875)	(7.71)
419,844	329,924	140,505	220,583	4402	Purchased Service	148,608	(71,975)	(32.63)
122,636	128,015	127,896	133,652	4403	In Kind Custodial	133,652	-	-
7,270,220	7,729,732	8,950,303	9,450,291	4404	In Kind Maintenance	9,450,291	-	-
104,453	102,220	124,409	76,656	4408	Purchased Service - Copier	77,683	1,027	1.34
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	517,110	100,236	24.04
2,028,578	1,560,419	2,111,369	2,539,963	4450	Liability Insurance	2,539,963	-	-
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	2,891,229	(1,314,355)	(31.25)
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	507,443	(373,408)	(42.39)
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	134,539	(692,684)	(83.74)
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	1,298,115	308,808	31.21
695,000	695,000	730,000	695,000	5500	Transfer To Other	-	(695,000)	(100.00)
\$ 141,877,473	\$ 135,707,486	\$ 136,561,819	\$ 141,384,612		Fund Total	\$ 139,504,883	\$ (1,879,729)	(1.33)

**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	638,570	(24,730)	(4)
1,811,366	1,513,184	1,757,067	1,851,193	02 Ninilchik	1,839,106	(12,087)	(1)
775,550	1,080,916	1,169,369	821,289	03 Susan B. English	845,420	24,131	3
5,203,105	5,015,224	4,572,930	4,636,919	06 Homer High	4,725,710	88,791	2
5,500,859	5,591,972	5,395,059	5,740,810	07 Kenai Central	6,112,128	371,318	6
2,275,811	2,143,724	1,853,728	1,925,695	08 Seward High	2,390,578	464,883	24
8,007,610	7,456,061	7,674,342	8,092,106	09 Soldotna High	8,238,324	146,218	2
4,639,703	4,043,069	4,081,932	3,726,609	10 Nikiski Jr/Sr	4,112,267	385,658	10
4,670,360	4,260,135	4,689,421	4,355,452	11 Kenai Middle	4,654,486	299,034	7
4,943,922	4,484,125	4,481,610	4,187,721	12 Skyview Middle	4,646,160	458,439	11
2,673,360	2,648,155	2,595,564	2,603,458	13 Homer Middle	2,944,965	341,507	13
1,801,297	1,487,893	1,568,706	1,423,772	14 Seward Middle	1,485,099	61,327	4
42,111	20,128	32,742	145,356	15 Marathon School	112,886	(32,470)	(22)
854,399	990,007	710,469	751,005	16 River City Academy	780,099	29,094	4
-	-	-	-	17 Soldotna Prep	-	-	-
1,732,484	1,957,825	1,843,454	2,022,827	31 Chapman	2,034,265	11,438	1
375,127	395,947	350,208	384,706	32 Cooper Landing	275,524	(109,182)	(28)
3,118,676	3,131,709	3,125,828	3,167,549	33 Paul Banks	3,053,267	(114,282)	(4)
1,303,756	1,379,346	1,282,518	1,312,218	34 Nanwalek	1,249,507	(62,711)	(5)
405,403	450,294	547,693	491,761	35 Hope	492,131	370	0
328,317	311,142	351,333	362,970	37 Moose Pass	397,069	34,099	9
817,336	413,918	475,784	564,359	38 Nikolaevsk	514,398	(49,961)	(9)
769,222	803,784	640,894	644,454	40 Port Graham	722,767	78,313	12
2,796,781	2,673,171	2,782,448	2,640,168	42 William H. Seward Elem	3,140,986	500,818	19
3,581,269	3,649,863	3,310,269	3,083,026	43 Soldotna Elem	3,587,772	504,746	16
2,270,578	2,072,546	2,070,921	1,948,270	44 Sterling	2,057,140	108,870	6
1,904,297	1,851,001	1,789,639	1,744,373	45 Tustumena	1,929,731	185,358	11
4,109,063	3,620,496	4,044,668	3,622,483	46 Redoubt	4,107,362	484,879	13
1,441,778	1,471,386	1,624,103	1,760,844	47 McNeil Canyon	1,859,459	98,615	6
4,669,562	3,976,886	4,340,434	4,183,121	48 K-Beach	4,767,027	583,906	14
1,139,172	1,147,703	1,184,203	1,299,837	49 Razdolna	1,299,872	35	0
3,084,324	2,811,386	2,462,471	2,919,207	50 West Homer	3,161,968	242,761	8
5,019,453	4,635,372	5,434,524	4,900,100	51 Mountain View	5,199,570	299,470	6
3,397,470	2,896,518	3,070,311	3,199,718	52 Nikiski North Star	3,344,130	144,412	5
1,620,546	1,785,186	1,667,558	1,523,880	53 Voznesenka	1,838,562	314,682	21
784,988	870,247	688,812	793,068	56 Kachemak Selo	786,796	(6,272)	(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	662,038	16,345	3
1,262,053	1,298,673	1,008,651	1,068,103	67 Kenai Alternative	1,196,198	128,095	12
1,655,267	1,702,940	1,704,884	1,955,575	68 Fireweed Academy	1,863,965	(91,610)	(5)
5,899,396	5,657,357	4,850,039	4,331,687	80 Connections Program	4,649,537	317,850	7
433,925	429,199	430,650	450,014	70 Board of Education	351,509	(98,505)	(22)
356,076	386,847	347,544	372,084	71 Superintendent	361,872	(10,212)	(3)
1,750,570	-	-	-	72 Asst Supt Instructional Services	-	-	-
393,033	582,590	563,990	639,157	73 Asst Supt Instruction	603,837	(35,320)	(6)
909,661	934,174	968,684	1,165,199	74 Director Fiscal Services	1,149,612	(15,587)	(1)
288,721	841,951	795,363	652,375	75 Planning and Operations	615,497	(36,878)	(6)
731,302	570,011	644,432	734,339	76 Purchasing/Warehouse	822,052	87,713	12
971,006	994,568	1,244,302	1,706,386	77 Director Human Resources	1,625,139	(81,247)	(5)
2,247,476	2,454,098	2,289,081	3,248,919	78 Director Information Services	3,060,427	(188,492)	(6)
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	4,748,176	546,065	13
506,809	-	-	-	82 Schools and Compliance	-	-	-
19,984,196	21,218,717	19,431,893	22,139,422	83 DW - Services	15,142,139	(6,997,283)	(32)
1,011,218	406,156	322,097	786,212	84 Curriculum	37,678	(748,534)	(95)
424,678	647,302	2,109,119	1,166,943	85 Secondary Education	2,040,781	873,838	75
281,569	697,423	774,519	701,999	86 Elementary Education	686,164	(15,835)	(2)
609,328	359,379	500,815	574,873	87 DW - Health Services	681,158	106,285	18
201,995	263,482	-	-	88 Communications	-	-	-
-	-	-	1,386,323	96 Unallocated	-	(1,386,323)	(100)
<u>\$ 141,877,473</u>	<u>\$ 135,707,486</u>	<u>\$ 136,561,819</u>	<u>\$ 141,384,612</u>	Fund Total	<u>\$ 139,504,883</u>	<u>\$ (1,879,729)</u>	<u>(1)</u>

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

Fund - 100 General Fund

LOCATION	4100 Regular Instruction	4200 Special Ed Instruction	4220 Special Serv Students	4300 Support Serv Pupils	4350 Support Serv Instruction	4400 School Administration	4450 School Admin Support
65 Aurora Borealis Charter	\$ 1,589,052	\$ 71,266	\$ -	\$ 65,232	\$ -	\$ 171,678	\$ 135,929
31 Chapman Elem	1,083,265	377,742	100,401	2,992	29,654	148,532	82,971
80 Connections	4,388,905	216,861	-	-	-	-	-
32 Cooper Landing Elem/High	88,375	-	-	25	-	17,035	95,729
68 Fireweed Academy	974,949	265,784	50,200	29,349	6,981	147,615	95,307
66 Homer Flex	268,038	73,081	-	28,842	-	160,531	89,946
06 Homer High	1,792,357	898,574	30,193	300,736	144,618	281,641	230,507
13 Homer Middle	1,351,238	721,206	70,382	151,861	33,488	177,393	87,481
35 Hope Elem/High	229,113	62,151	16	200	-	18,902	86,149
56 Kachemak Selo Elem/High	395,952	114,109	10,678	9,632	-	37,642	87,528
63 Kaleidoscope Charter	1,718,434	156,569	62,075	109,968	42,399	162,084	175,779
48 K-Beach Elem	2,307,276	1,112,519	357,031	83,039	101,752	247,268	169,205
67 Kenai Alternative	609,225	164,226	-	96,415	-	137,622	79,804
07 Kenai Central High	2,337,385	1,354,133	88,799	323,461	189,244	361,884	287,910
11 Kenai Middle	2,306,207	884,772	24,838	312,130	104,904	341,690	189,004
15 Marathon School	99,183	-	9,953	-	-	-	3,750
47 McNeil Canyon	1,130,607	192,510	73,137	350	29,888	92,848	95,562
37 Moose Pass Elem	180,638	-	-	3,750	-	38,947	88,824
51 Mountain View Elem	2,283,469	1,821,063	202,045	1,250	147,796	162,107	172,344
34 Nanwalek Elem/High	453,049	295,642	-	350	-	80,862	238,861
10 Nikiski Middle/Senior	1,820,053	687,473	111,817	201,807	120,047	182,068	174,989
52 Nikiski North Star Elem	1,589,973	780,944	213,151	105,761	28,000	168,067	101,723
38 Nikolaevsk Elem/High	171,363	63,982	8,932	18,145	250	34,364	75,235
02 Niniichik Elem/High	871,208	402,795	-	400	200	129,859	78,887
33 Paul Banks	1,182,828	911,910	321,473	105,173	28,224	151,173	105,389
40 Port Graham Elem/High	232,571	75,448	-	9,172	-	36,287	228,379
49 Razdolna Elem/High	791,154	143,919	17,460	18,964	300	80,284	87,711
46 Redoubt Elem	1,900,149	1,189,766	251,419	84,820	37,017	164,104	136,392
16 River City Academy	396,363	115,345	22,409	84,406	-	78,476	80,125
08 Seward High	789,710	441,133	-	109,036	99,536	190,095	176,762
14 Seward Middle	646,740	170,722	-	107,886	34,139	95,152	126,510
12 Skyview Middle	2,153,902	949,646	79,836	198,943	37,286	242,845	191,254
43 Soldotna Elem	1,585,750	1,107,562	221,391	82,105	26,994	185,810	83,281
09 Soldotna High	3,452,451	1,913,216	164,158	572,903	252,808	468,969	324,533
64 Soldotna Montessori	1,415,704	296,015	74,702	40,125	12,858	134,293	90,775
44 Sterling Elem	928,032	426,051	74,159	105,900	25,073	174,351	100,076
03 Susan B English Elem/High	217,851	71,752	-	125	100	21,310	73,965
01 Tebughna School	257,409	-	-	138	-	19,554	134,061
45 Tustumena Elem	861,079	488,339	-	72,930	26,667	151,926	85,840
53 Voznesenka Elem/High	1,037,709	155,450	70,198	19,114	-	141,063	99,176
50 West Homer Elem	1,360,551	1,003,422	77,274	80,353	32,888	167,172	85,996
42 William H. Seward Elem	1,684,665	580,732	125,357	78,490	29,292	159,344	121,290
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	905,927	-	-	-	-	-	-
79 E-Rate & Technology	1,095,615	-	-	-	-	-	-
81 Student Support Services	412,921	1,923,190	2,354,385	-	57,680	-	-
83 Districtwide Services	1,506,281	1,086,563	338,512	258,062	262,045	525,051	429,078
84 Curriculum	37,678	-	-	-	-	-	-
85 Secondary Education	1,326,886	-	-	57,814	614,231	-	-
86 Elementary Education	11,803	-	-	-	673,953	-	-
87 Nursing Services	-	-	-	681,158	-	-	-
88 Communications	-	-	-	-	-	-	-
96 Unallocated	-	-	-	-	-	-	-
	<u>\$ 56,381,900</u>	<u>\$ 23,767,583</u>	<u>\$ 5,606,381</u>	<u>\$ 4,613,312</u>	<u>\$ 3,252,161</u>	<u>\$ 6,487,898</u>	<u>\$ 5,684,017</u>

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

Fund - 100 General Fund

LOCATION	4510 District Administration	4550 District Admin - Support	4600 Operation of Plant	4700 Pupil Activities	4900 Transfers to Other Funds	Total
65 Aurora Borealis Charter	\$ -	\$ 26,985	\$ 665,758	\$ -	\$ -	\$ 2,725,900
31 Chapman Elem	-	-	184,935	23,773	-	2,034,265
80 Connections	-	-	37,971	5,800	-	4,649,537
32 Cooper Landing Elem/High	-	-	73,488	872	-	275,524
68 Fireweed Academy	-	20,140	273,640	-	-	1,863,965
66 Homer Flex	-	-	39,601	1,999	-	662,038
06 Homer High	-	-	885,753	161,331	-	4,725,710
13 Homer Middle	-	-	319,310	32,606	-	2,944,965
35 Hope Elem/High	-	-	94,323	1,277	-	492,131
56 Kachemak Selo Elem/High	-	-	129,632	1,623	-	786,796
63 Kaleidoscope Charter	-	34,156	911,214	-	-	3,372,678
48 K-Beach Elem	-	-	374,598	14,339	-	4,767,027
67 Kenai Alternative	-	-	105,429	3,477	-	1,196,198
07 Kenai Central High	-	-	979,936	189,376	-	6,112,128
11 Kenai Middle	-	-	453,718	37,223	-	4,654,486
15 Marathon School	-	-	-	-	-	112,886
47 McNeil Canyon	-	-	239,349	5,208	-	1,859,459
37 Moose Pass Elem	-	-	84,159	751	-	397,069
51 Mountain View Elem	-	-	395,084	14,412	-	5,199,570
34 Nanwalek Elem/High	-	-	169,251	11,492	-	1,249,507
10 Nikiski Middle/Senior	-	-	661,873	152,140	-	4,112,267
52 Nikiski North Star Elem	-	-	347,501	9,010	-	3,344,130
38 Nikolaevsk Elem/High	-	-	113,852	28,275	-	514,398
02 Ninilchik Elem/High	-	-	317,834	37,923	-	1,839,106
33 Paul Banks	-	-	239,908	7,189	-	3,053,267
40 Port Graham Elem/High	-	-	134,517	6,393	-	722,767
49 Razdolna Elem/High	-	-	156,685	3,395	-	1,299,872
46 Redoubt Elem	-	-	332,553	11,142	-	4,107,362
16 River City Academy	-	-	1,800	1,175	-	780,099
08 Seward High	-	-	484,604	99,702	-	2,390,578
14 Seward Middle	-	-	282,327	21,623	-	1,485,099
12 Skyview Middle	-	-	746,668	45,780	-	4,646,160
43 Soldotna Elem	-	-	285,141	9,738	-	3,587,772
09 Soldotna High	-	-	895,758	193,528	-	8,238,324
64 Soldotna Montessori	-	-	603,338	-	-	2,667,810
44 Sterling Elem	-	-	218,314	5,184	-	2,057,140
03 Susan B English Elem/High	-	-	458,899	1,418	-	845,420
01 Tebughna School	-	-	226,116	1,292	-	638,570
45 Tustumena Elem	-	-	238,250	4,700	-	1,929,731
53 Voznesenka Elem/High	-	-	310,500	5,352	-	1,838,562
50 West Homer Elem	-	-	346,174	8,138	-	3,161,968
42 William H. Seward Elem	-	-	352,646	9,170	-	3,140,986
70 Board of Education	351,509	-	-	-	-	351,509
71 Office of Superintendent	361,872	-	-	-	-	361,872
72 Asst Supt Instructional Services	-	-	-	-	-	-
73 Asst Supt Instruction	431,131	-	-	-	-	603,837
74 Fiscal Services	-	1,149,612	-	-	-	1,149,612
75 Planning & Operations	-	323,577	291,920	-	-	615,497
76 Purchasing & Warehouse	-	715,365	106,687	-	-	822,052
77 Human Resources	-	1,375,420	249,719	-	-	1,625,139
78 Information Services	-	2,154,500	-	-	-	3,060,427
79 E-Rate & Technology	-	-	-	-	-	1,095,615
81 Student Support Services	-	-	-	-	-	4,748,176
83 Districtwide Services	48,601	1,612,223	8,972,530	103,193	-	15,142,139
84 Curriculum	-	-	-	-	-	37,678
85 Secondary Education	-	-	8,447	33,403	-	2,040,781
86 Elementary Education	-	-	408	-	-	686,164
87 Nursing Services	-	-	-	-	-	681,158
88 Communications	-	-	-	-	-	-
96 Unallocated	-	-	-	-	-	-
	<u>\$ 1,193,113</u>	<u>\$ 7,411,978</u>	<u>\$ 23,802,118</u>	<u>\$ 1,304,422</u>	<u>\$ -</u>	<u>\$ 139,504,883</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.	711,023	6,161	352,408	-	-	-	-	-	1,707	11,966	-	-	1,083,265
80 Connections	1,104,712	379,048	774,242	300,000	12,000	5,000	70,698	-	48,743	1,518,248	1,214	175,000	4,388,905
32 Cooper Landing Elem.	53,474	495	32,715	-	-	-	-	-	190	1,501	-	-	88,375
68 Fireweed Academy	416,107	65,859	290,158	-	-	-	-	-	-	198,845	3,980	-	974,949
66 Homer Flex	175,301	1,463	87,751	-	-	-	-	-	335	3,188	-	-	268,038
06 Homer High	1,204,643	12,278	541,042	-	-	-	-	-	5,189	29,205	-	-	1,792,357
13 Homer Middle	881,101	29,996	425,168	-	-	-	-	-	2,232	12,741	-	-	1,351,238
35 Hope Elem./High	151,224	999	74,776	-	-	-	-	-	201	1,913	-	-	229,113
56 Kachemak Selo Elem./High	149,876	79,780	143,604	-	19,800	-	-	-	335	2,557	-	-	395,952
63 Kaleidoscope Charter	1,080,451	43,719	616,099	-	-	-	-	-	-	(28,978)	7,143	-	1,718,434
48 K-Beach Elem.	1,542,410	13,320	722,052	-	-	-	-	-	4,475	25,019	-	-	2,307,276
67 Kenai Alternative	391,061	2,813	168,751	40,000	-	-	-	-	558	6,042	-	-	609,225
07 Kenai Central High	1,530,652	15,944	745,507	-	-	-	-	-	6,759	38,523	-	-	2,337,385
11 Kenai Middle	1,488,218	47,590	738,268	-	-	-	-	-	4,486	27,645	-	-	2,306,207
15 Marathon	59,487	-	38,347	-	-	-	-	-	-	1,349	-	-	99,183
47 McNeil Canyon Elem.	776,912	4,838	336,764	-	-	-	-	-	1,607	10,486	-	-	1,130,607
37 Moose Pass Elem.	121,063	698	56,176	-	-	-	-	-	290	2,411	-	-	180,638
51 Mountain View Elem.	1,557,244	13,387	686,588	-	-	-	-	-	4,118	22,132	-	-	2,283,469
34 Nanwalek Elem/High	284,453	2,790	153,505	-	500	-	-	-	5,076	6,725	-	-	453,049
10 Nikiski Mid./Sr.	1,192,660	27,601	575,388	-	-	-	-	-	4,576	19,828	-	-	1,820,053
52 Nikiski North Star Elem.	1,061,119	8,370	500,265	-	-	-	-	-	2,634	17,585	-	-	1,589,973
38 Nikolaevsk Elem./High	103,500	1,022	64,941	-	-	-	-	-	246	1,654	-	-	171,363
02 Ninilchik Elem./High	588,724	5,140	266,033	-	-	-	-	-	1,955	9,356	-	-	871,208
33 Paul Banks Elem.	805,328	6,678	358,391	-	-	-	-	-	1,685	10,746	-	-	1,182,828
40 Port Graham Elem./High	154,061	945	72,176	-	253	-	-	-	2,096	3,040	-	-	232,571
49 Razdolna Elem./High	397,178	124,777	260,494	-	-	-	-	-	904	7,801	-	-	791,154
46 Redoubt Elem.	1,292,321	10,350	573,465	-	-	-	-	-	3,426	20,587	-	-	1,900,149
16 River City Academy	260,829	2,327	125,055	-	-	-	-	-	871	7,281	-	-	396,363
08 Seward High	521,330	5,715	246,910	-	-	-	-	-	2,450	13,305	-	-	789,710
14 Seward Middle	408,618	20,172	208,615	-	-	-	-	-	1,172	8,163	-	-	646,740
12 Skyview Middle	1,431,249	34,237	661,116	-	-	-	-	-	3,906	23,394	-	-	2,153,902
43 Soldotna Elem.	1,067,715	9,045	491,191	-	-	-	-	-	2,645	15,154	-	-	1,585,750
09 Soldotna High	2,327,803	20,579	1,035,042	-	-	-	-	-	9,533	59,494	-	-	3,452,451
64 Soldotna Montessori Charter	806,505	161,630	476,435	-	-	-	-	-	-	(34,604)	5,738	-	1,415,704
44 Sterling Elem.	626,283	4,815	287,646	-	-	-	-	-	1,295	7,993	-	-	928,032
03 Susan B English	140,189	1,550	70,236	-	-	-	-	-	3,368	2,508	-	-	217,851
01 Tebughna School	176,638	968	75,406	-	1,000	-	-	-	1,712	1,685	-	-	257,409
45 Tustumena Elem.	577,053	4,365	270,569	-	-	-	-	-	1,362	7,730	-	-	861,079
53 Voznesenka Elem./High	540,462	106,621	377,606	-	-	-	-	-	1,873	11,147	-	-	1,037,709
50 West Homer Elem.	906,061	7,560	430,455	-	-	-	-	-	2,221	14,254	-	-	1,360,551
42 William H. Seward Elem.	1,138,186	8,519	522,068	-	-	-	-	-	2,321	13,571	-	-	1,684,665
73 Asst Supt Instruction	4,200	-	321	-	9,000	-	-	-	-	3,000	134,336	-	150,857
78 Information Services	-	300,372	189,241	-	37,900	-	211,050	-	129,220	38,144	-	-	905,927
79 E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	1,095,615	1,095,615
81 Student Support Services	217,978	900	81,323	-	7,320	-	-	-	-	105,400	-	-	412,921
83 Districtwide Services	(318,031)	(304,326)	2,128,638	-	-	-	-	-	-	-	-	-	1,506,281
84 Curriculum	25,000	10,000	2,678	-	-	-	-	-	-	-	-	-	37,678
85 Secondary Education	631,352	7,436	353,780	240,000	14,250	-	-	-	-	80,068	-	-	1,326,886
86 Elementary Education	8,072	45	3,661	-	-	-	-	-	-	25	-	-	11,803
96 Unallocated	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$31,770,557	\$1,368,612	\$18,209,758	\$ 580,000	\$ 102,023	\$ 5,000	\$ 281,748	\$ -	\$ 267,772	\$2,367,564	\$ 158,251	\$1,270,615	\$56,381,900

**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

	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
65 Auora Borealis	\$ -	\$ 37,331	\$ 33,935	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,266
31 Chapman Elem.	176,299	64,329	136,514	-	-	-	-	-	600	-	-	377,742
80 Connections	144,582	900	70,879	-	-	-	-	-	500	-	-	216,861
32 Cooper Landing	-	-	-	-	-	-	-	-	-	-	-	-
68 Fireweed Academy	100,837	70,666	94,031	-	-	-	-	-	250	-	-	265,784
66 Homer Flex	24,913	16,170	31,873	-	-	-	-	-	125	-	-	73,081
06 Homer High	334,734	217,988	344,652	-	-	-	-	-	1,200	-	-	898,574
13 Homer Middle	259,785	182,965	276,506	-	-	-	-	-	1,950	-	-	721,206
35 Hope	-	30,998	31,153	-	-	-	-	-	-	-	-	62,151
56 Kachemak Selo Elem./High	27,402	39,084	47,523	-	-	-	-	-	100	-	-	114,109
63 Kaleidoscope	54,608	34,540	66,771	-	-	-	-	-	650	-	-	156,569
48 K-Beach Elem.	426,061	246,371	437,837	-	-	-	-	-	2,250	-	-	1,112,519
67 Kenai Alternative	57,960	39,084	66,932	-	-	-	-	-	250	-	-	164,226
07 Kenai Central High	593,581	245,508	512,044	-	-	-	-	-	3,000	-	-	1,354,133
11 Kenai Middle	372,628	38,629	470,465	-	-	-	-	-	3,050	-	-	884,772
47 McNeil Canyon Elem.	100,837	27,915	63,508	-	-	-	-	-	250	-	-	192,510
37 Moose Pass Elem.	-	-	-	-	-	-	-	-	-	-	-	-
51 Mountain View Elem.	582,785	495,663	738,315	-	-	-	-	-	4,300	-	-	1,821,063
34 Nanwalek Elem/High	60,989	103,891	130,512	-	-	-	-	-	250	-	-	295,642
10 Nikiski Mid./Sr.	328,457	109,166	245,550	-	-	-	-	-	4,300	-	-	687,473
52 Nikiski North Star Elem.	235,777	233,761	310,156	-	-	-	-	-	1,250	-	-	780,944
38 Nikolaevsk Elem./High	-	32,406	31,576	-	-	-	-	-	-	-	-	63,982
02 Ninilchik Elem./High	184,249	75,273	142,773	-	-	-	-	-	500	-	-	402,795
33 Paul Banks Elem.	264,472	275,586	370,402	-	-	-	-	-	1,450	-	-	911,910
40 Port Graham Elem./High	-	41,233	34,215	-	-	-	-	-	-	-	-	75,448
49 Razdolna Elem./High	41,102	27,066	75,601	-	-	-	-	-	150	-	-	143,919
46 Redoubt Elem.	346,002	352,925	489,589	-	-	-	-	-	1,250	-	-	1,189,766
16 River City Academy	78,764	-	36,331	-	-	-	-	-	250	-	-	115,345
08 Seward High	172,102	98,634	169,897	-	-	-	-	-	500	-	-	441,133
14 Seward Middle	68,504	34,809	67,159	-	-	-	-	-	250	-	-	170,722
12 Skyview Middle	353,692	219,837	372,967	-	-	-	-	-	3,150	-	-	949,646
43 Soldotna Elem.	429,706	248,594	426,612	-	-	-	-	-	2,650	-	-	1,107,562
09 Soldotna High	682,859	469,667	757,565	-	-	-	-	-	3,125	-	-	1,913,216
64 Soldotna Montessori Charter	68,504	100,070	127,191	-	-	-	-	-	250	-	-	296,015
44 Sterling Elem.	145,333	110,573	169,645	-	-	-	-	-	500	-	-	426,051
03 Susan B English	-	38,239	33,513	-	-	-	-	-	-	-	-	71,752
01 Tebughna School	-	-	-	-	-	-	-	-	-	-	-	-
45 Tustumena Elem.	137,660	148,250	201,704	-	-	-	-	-	725	-	-	488,339
53 Voznesenka Elem./High	50,283	39,084	65,833	-	-	-	-	-	250	-	-	155,450
50 West Homer Elem.	285,361	308,358	408,303	-	-	-	-	-	1,400	-	-	1,003,422
42 William H. Seward Elem.	295,875	74,224	208,333	-	-	-	-	-	2,300	-	-	580,732
81 Student Support Services	917,424	90,554	451,500	213,690	32,570	4,050	-	3,200	175,202	35,000	-	1,923,190
83 Districtwide Services	-	-	1,086,563	-	-	-	-	-	-	-	-	1,086,563
	<u>\$ 8,404,127</u>	<u>\$ 5,020,341</u>	<u>\$ 9,836,428</u>	<u>\$ 213,690</u>	<u>\$ 32,570</u>	<u>\$ 4,050</u>	<u>\$ -</u>	<u>\$ 3,200</u>	<u>\$ 218,177</u>	<u>\$ 35,000</u>	<u>\$ -</u>	<u>\$ 23,767,583</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

Location	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
65 Aurora Borealis Charter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 Chapman Elem.	70,338	-	29,865	-	-	-	-	198	-	-	100,401
80 Connections	-	-	-	-	-	-	-	-	-	-	-
68 Fireweed Academy	35,236	-	14,868	-	-	-	-	96	-	-	50,200
66 Homer Flex	-	-	-	-	-	-	-	-	-	-	-
06 Homer High	20,878	-	9,252	-	-	-	-	63	-	-	30,193
13 Homer Middle	47,623	-	22,601	-	-	-	-	158	-	-	70,382
35 Hope	-	-	16	-	-	-	-	-	-	-	16
56 Kachemak Selo Elem./High	7,570	-	3,088	-	-	-	-	20	-	-	10,678
63 Kaleidoscope Charter	40,252	-	21,273	-	-	-	-	550	-	-	62,075
48 K-Beach Elem.	161,393	63,778	131,410	-	-	-	-	450	-	-	357,031
67 Kenai Alternative	-	-	-	-	-	-	-	-	-	-	-
07 Kenai Central High	59,968	-	28,630	-	-	-	-	201	-	-	88,799
11 Kenai Middle	13,315	-	11,428	-	-	-	-	95	-	-	24,838
15 Marathon	7,172	-	2,781	-	-	-	-	-	-	-	9,953
47 McNeil Canyon Elem.	51,802	-	21,197	-	-	-	-	138	-	-	73,137
37 Moose Pass Elem.	-	-	-	-	-	-	-	-	-	-	-
51 Mountain View Elem.	83,898	42,310	75,549	-	-	-	-	288	-	-	202,045
34 Nanwalek	-	-	-	-	-	-	-	-	-	-	-
10 Nikiski Mid./Sr.	80,106	-	31,511	-	-	-	-	200	-	-	111,817
52 Nikiski North Star Elem.	95,542	46,245	71,126	-	-	-	-	238	-	-	213,151
38 Nikolaevsk	6,264	-	2,650	-	-	-	-	18	-	-	8,932
02 Ninilchik	-	-	-	-	-	-	-	-	-	-	-
33 Paul Banks Elem.	191,450	25,719	103,768	-	-	-	-	536	-	-	321,473
40 Port Graham	-	-	-	-	-	-	-	-	-	-	-
49 Razdolna	12,617	-	4,813	-	-	-	-	30	-	-	17,460
46 Redoubt Elem.	119,339	42,310	89,395	-	-	-	-	375	-	-	251,419
16 River City	15,840	-	6,526	-	-	-	-	43	-	-	22,409
08 Seward High	-	-	-	-	-	-	-	-	-	-	-
14 Seward Middle	-	-	-	-	-	-	-	-	-	-	-
12 Skyview Middle	55,892	-	23,786	-	-	-	-	158	-	-	79,836
43 Soldotna Elem.	108,047	40,593	72,476	-	-	-	-	275	-	-	221,391
09 Soldotna High	108,182	-	55,576	-	-	-	-	400	-	-	164,158
64 Soldotna Montessori Charter	39,875	10,791	23,936	-	-	-	-	100	-	-	74,702
44 Sterling Elem.	47,162	-	26,797	-	-	-	-	200	-	-	74,159
03 Susan B. English	-	-	-	-	-	-	-	-	-	-	-
01 Tebughna School	-	-	-	-	-	-	-	-	-	-	-
45 Tustumena Elem.	-	-	-	-	-	-	-	-	-	-	-
53 Voznesenka	49,897	-	20,171	-	-	-	-	130	-	-	70,198
50 West Homer Elem.	30,479	17,147	29,548	-	-	-	-	100	-	-	77,274
42 William H. Seward Elem.	17,867	57,570	49,870	-	-	-	-	50	-	-	125,357
81 Student Support Services	1,037,505	169,965	534,640	438,000	92,915	5,000	3,375	59,545	13,440	-	2,354,385
83 Districtwide Services	-	-	338,512	-	-	-	-	-	-	-	338,512
	<u>\$ 2,615,509</u>	<u>\$ 516,428</u>	<u>\$ 1,857,059</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>\$ 5,606,381</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

Location	3100 Certified Salaries	3200 Non-Certified Salaries	3500 Employee Benefits	4100 Pro-Tech Services	4200 Staff Travel	4250 Staff Travel	4300 Utility Services	4400 Purchased Services	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
65 Aurora Borealis Charter	\$ -	\$ 37,663	\$ 27,569	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	65,232
31 Chapman Elem.	-	-	2,342	-	-	-	-	-	650	-	-	2,992
32 Cooper Landing Elem.	-	-	-	-	-	-	-	-	25	-	-	25
68 Fireweed Academy	-	23,022	6,327	-	-	-	-	-	-	-	-	29,349
66 Homer Flex	19,609	-	9,070	-	-	-	-	-	163	-	-	28,842
06 Homer High	143,273	53,308	99,780	-	-	-	-	-	4,375	-	-	300,736
13 Homer Middle	30,187	53,678	67,221	-	-	-	-	-	775	-	-	151,861
35 Hope Elem./High	-	-	-	-	-	-	-	-	200	-	-	200
56 Kachemak Selo Elem./High	6,037	-	3,370	-	-	-	-	-	225	-	-	9,632
63 Kaleidoscope	-	66,832	42,636	-	-	-	-	-	500	-	-	109,968
48 K-Beach Elem.	-	43,940	37,899	-	-	-	-	-	1,200	-	-	83,039
67 Kenai Alternative	67,738	-	28,489	-	-	-	-	-	188	-	-	96,415
07 Kenai Central High	168,828	40,555	111,278	-	-	-	-	-	2,800	-	-	323,461
11 Kenai Middle	82,305	109,229	119,146	-	-	-	-	-	1,450	-	-	312,130
47 McNeil Canyon Elem.	-	-	-	-	-	-	-	-	350	-	-	350
37 Moose Pass Elem.	-	2,106	1,619	-	-	-	-	-	25	-	-	3,750
51 Mountain View Elem.	-	-	-	-	-	-	-	-	1,250	-	-	1,250
34 Nanwalek Elem/High	-	-	-	-	-	-	-	-	350	-	-	350
10 Nikiski Mid./Sr.	62,936	53,219	84,202	-	-	-	-	-	1,450	-	-	201,807
52 Nikiski North Star Elem.	-	63,908	40,915	-	-	-	-	-	938	-	-	105,761
38 Nikolaevsk Elem./High	11,270	-	6,625	-	-	-	-	-	250	-	-	18,145
02 Ninilchik Elem./High	-	-	-	-	-	-	-	-	400	-	-	400
33 Paul Banks Elem.	-	63,908	40,915	-	-	-	-	-	350	-	-	105,173
40 Port Graham Elem./High	5,635	-	3,312	-	-	-	-	-	225	-	-	9,172
49 Razdolna Elem./High	12,074	-	6,740	-	-	-	-	-	150	-	-	18,964
46 Redoubt Elem.	-	45,753	38,442	-	-	-	-	-	625	-	-	84,820
16 River City Academy	52,027	6,787	25,267	-	-	-	-	-	325	-	-	84,406
08 Seward High	42,120	26,825	38,466	-	-	-	-	-	1,625	-	-	109,036
14 Seward Middle	42,120	26,825	38,466	-	-	-	-	-	475	-	-	107,886
12 Skyview Middle	76,493	48,920	72,430	-	-	-	-	-	1,100	-	-	198,943
43 Soldotna Elem.	-	49,675	31,705	-	-	-	-	-	725	-	-	82,105
09 Soldotna High	282,904	93,152	193,697	-	-	-	-	-	3,150	-	-	572,903
64 Soldotna Montessori Charter	-	24,596	15,529	-	-	-	-	-	-	-	-	40,125
44 Sterling Elem.	-	64,392	41,058	-	-	-	-	-	450	-	-	105,900
03 Susan B English	-	-	-	-	-	-	-	-	125	-	-	125
01 Tebughna School	-	-	-	-	-	-	-	-	138	-	-	138
45 Tustumena Elem.	-	41,576	31,004	-	-	-	-	-	350	-	-	72,930
53 Voznesenka Elem./High	12,074	-	6,740	-	-	-	-	-	300	-	-	19,114
50 West Homer Elem.	-	48,615	31,138	-	-	-	-	-	600	-	-	80,353
42 William H. Seward Elem.	-	44,708	33,182	-	-	-	-	-	600	-	-	78,490
83 Districtwide Services	-	-	258,062	-	-	-	-	-	-	-	-	258,062
85 Secondary Education	-	-	-	-	49,564	2,500	-	4,500	1,250	-	-	57,814
87 Nursing Services	-	348,317	248,441	-	46,100	-	650	2,150	29,000	6,500	-	681,158
	<u>\$ 1,117,630</u>	<u>\$1,481,509</u>	<u>\$ 1,843,082</u>	<u>\$ -</u>	<u>\$ 95,664</u>	<u>\$ 2,500</u>	<u>\$ 650</u>	<u>\$ 6,650</u>	<u>\$ 59,127</u>	<u>\$ 6,500</u>	<u>\$ -</u>	<u>\$ 4,613,312</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.	\$ -	\$ 14,937	\$ 13,917	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ 29,654
68 Fireweed Academy	-	-	6,981	-	-	-	-	-	-	-	-	6,981
66 Homer Flex	-	-	-	-	-	-	-	-	-	-	-	-
06 Homer High	32,408	43,029	66,056	-	-	-	-	-	3,125	-	-	144,618
13 Homer Middle	-	15,817	15,671	-	-	-	-	-	2,000	-	-	33,488
63 Kaleidoscope Charter	-	19,784	22,215	-	-	-	-	-	400	-	-	42,399
48 K-Beach Elem.	47,681	16,281	35,165	-	-	-	-	-	2,625	-	-	101,752
07 Kenai Central High	47,525	58,777	72,817	-	-	-	-	-	10,125	-	-	189,244
11 Kenai Middle	47,525	17,001	35,453	-	-	-	-	-	4,925	-	-	104,904
47 McNeil Canyon Elem.	-	15,229	14,004	-	-	-	-	-	655	-	-	29,888
51 Mountain View Elem.	80,231	14,113	51,702	-	-	-	-	-	1,750	-	-	147,796
10 Nikiski Mid./Sr.	-	60,991	54,056	-	-	-	-	-	5,000	-	-	120,047
52 Nikiski North Star Elem.	-	14,087	13,663	-	-	-	-	-	250	-	-	28,000
38 Nikolaevsk Elem./High	-	-	-	-	-	-	-	-	250	-	-	250
02 Ninilchik Elem./High	-	-	-	-	-	-	-	-	200	-	-	200
33 Paul Banks Elem.	-	14,067	13,657	-	-	-	-	-	500	-	-	28,224
49 Razdolna Elem./High	-	-	-	-	-	-	-	-	300	-	-	300
46 Redoubt Elem.	-	17,763	16,254	-	-	-	-	-	3,000	-	-	37,017
08 Seward High	-	47,133	49,903	-	-	-	-	-	2,500	-	-	99,536
14 Seward Middle	-	17,472	16,167	-	-	-	-	-	500	-	-	34,139
12 Skyview Middle	-	16,431	15,855	-	-	-	-	-	5,000	-	-	37,286
43 Soldotna Elem.	-	12,158	13,086	-	-	-	-	-	1,750	-	-	26,994
09 Soldotna High	93,183	59,787	92,088	-	-	-	-	-	7,750	-	-	252,808
64 Soldotna Montessori Charter	-	6,114	6,744	-	-	-	-	-	-	-	-	12,858
44 Sterling Elem.	-	11,642	12,931	-	-	-	-	-	500	-	-	25,073
03 Susan B English	-	-	-	-	-	-	-	-	100	-	-	100
45 Tustumena Elem.	-	12,099	13,068	-	-	-	-	-	1,500	-	-	26,667
53 Voznesenka Elem./High	-	-	-	-	-	-	-	-	-	-	-	-
50 West Homer Elem.	-	16,510	15,878	-	-	-	-	-	500	-	-	32,888
42 William H. Seward Elem.	-	14,889	13,903	-	-	-	-	-	500	-	-	29,292
73 Asst Supt Instruction	20,000	-	1,849	-	-	-	-	-	-	-	-	21,849
81 Special Services	16,678	68	6,146	-	1,750	-	-	-	30,038	3,000	-	57,680
83 Districtwide Services	-	-	262,045	-	-	-	-	-	-	-	-	262,045
84 Curriculum	-	-	-	-	-	-	-	-	-	-	-	-
85 Secondary Education	318,868	49,629	151,846	-	13,550	-	9,500	1,700	62,138	7,000	-	614,231
86 Elementary Education	400,160	28,534	155,209	3,000	18,800	-	200	570	60,780	6,700	-	673,953
	<u>\$ 1,104,259</u>	<u>\$ 614,342</u>	<u>\$ 1,258,329</u>	<u>\$ 3,000</u>	<u>\$ 34,100</u>	<u>\$ -</u>	<u>\$ 9,700</u>	<u>\$ 2,270</u>	<u>\$ 209,461</u>	<u>\$ 16,700</u>	<u>\$ -</u>	<u>\$ 3,252,161</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	40,036	-	992	-	250	700	-	148,532
32 Cooper Landing Elem.	11,604	42	4,073	-	1,151	-	25	140	-	17,035
68 Fireweed Academy	106,298	-	41,067	-	-	-	250	-	-	147,615
66 Homer Flex	116,561	420	41,457	-	1,129	-	250	714	-	160,531
06 Homer High	204,763	630	65,897	-	7,434	-	875	2,042	-	281,641
13 Homer Middle	131,313	420	43,354	-	1,342	-	250	714	-	177,393
35 Hope Elem./High	11,454	42	4,073	-	2,608	-	25	700	-	18,902
56 Kachemak Selo Elem./High	27,411	84	8,649	-	748	-	50	700	-	37,642
63 Kaleidoscope Charter	118,850	-	42,784	-	-	-	450	-	-	162,084
48 K-Beach Elem.	181,524	630	63,072	-	967	-	375	700	-	247,268
67 Kenai Alternative	108,172	210	27,726	-	675	-	125	714	-	137,622
07 Kenai Central High	265,601	840	87,708	-	5,657	-	650	1,428	-	361,884
11 Kenai Middle	253,551	840	85,626	-	459	-	500	714	-	341,690
47 McNeil Canyon Elem.	68,795	210	22,019	-	999	-	125	700	-	92,848
37 Moose Pass Elem.	28,688	84	9,047	-	938	-	50	140	-	38,947
51 Mountain View Elem.	118,304	420	41,635	-	798	-	250	700	-	162,107
34 Nanwalek Elem./High	56,065	210	20,412	-	3,350	-	125	700	-	80,862
10 Nikiski Mid./Sr.	133,564	420	43,103	-	4,017	-	250	714	-	182,068
52 Nikiski North Star Elem.	123,803	420	42,422	-	472	-	250	700	-	168,067
38 Nikolaevsk Elem./High	24,870	42	5,778	-	2,935	-	25	714	-	34,364
02 Ninilchik Elem./High	93,358	336	32,909	-	2,342	-	200	714	-	129,859
33 Paul Banks Elem.	108,218	420	40,334	-	1,251	-	250	700	-	151,173
40 Port Graham Elem./High	23,912	84	8,291	-	3,600	-	50	350	-	36,287
49 Razdolna Elem./High	57,831	210	20,737	-	667	-	125	714	-	80,284
46 Redoubt Elem.	120,051	420	41,886	-	797	-	250	700	-	164,104
16 River City Academy	57,206	225	20,145	-	675	-	125	100	-	78,476
08 Seward High	139,788	420	44,423	-	4,500	-	250	714	-	190,095
14 Seward Middle	71,144	210	22,213	-	900	-	125	560	-	95,152
12 Skyview Middle	178,223	630	62,386	-	517	-	375	714	-	242,845
43 Soldotna Elem.	139,097	420	44,468	-	875	-	250	700	-	185,810
09 Soldotna High	349,764	1,050	111,140	-	4,962	-	625	1,428	-	468,969
64 Soldotna Montessori Charter	90,714	-	43,329	-	-	-	250	-	-	134,293
44 Sterling Elem.	129,076	420	43,035	-	1,010	-	250	560	-	174,351
03 Susan B English	12,732	42	4,113	-	4,048	-	25	350	-	21,310
01 Tebughna School	11,021	42	4,082	-	3,684	-	25	700	-	19,554
45 Tustumena Elem.	109,218	420	40,334	-	1,004	-	250	700	-	151,926
53 Voznesenka Elem./High	103,642	336	34,596	-	1,575	-	200	714	-	141,063
50 West Homer Elem.	122,629	420	42,255	-	918	-	250	700	-	167,172
42 Williams H. Seward Elem.	115,278	420	41,346	-	1,350	-	250	700	-	159,344
83 Districtwide Services	-	-	525,051	-	-	-	-	-	-	525,051
	<u>\$ 4,357,574</u>	<u>\$ 12,909</u>	<u>\$2,011,092</u>	<u>\$ -</u>	<u>\$ 71,346</u>	<u>\$ -</u>	<u>\$ 9,525</u>	<u>\$ 25,452</u>	<u>\$ -</u>	<u>\$ 6,487,898</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

	3200	3500	4100	4200	4300	4400	4500	4900	5100	
	Non-Certified	Employee	Pro-Tech	Staff	Utility	Purchased	Supplies	Other	Equipment	Total
Location	Salaries	Benefits	Services	Travel	Services	Services	& Materials	Expenses		
65 Aurora Borealis Charter	\$ 69,582	\$ 66,347	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	135,929
31 Chapman Elem.	43,801	37,970	-	-	1,000	-	200	-	-	82,971
32 Cooper Landing Elem.	41,214	34,215	-	-	20,200	-	100	-	-	95,729
68 Fireweed Academy	53,444	41,863	-	-	-	-	-	-	-	95,307
66 Homer Flex	46,278	35,733	-	-	7,050	250	635	-	-	89,946
06 Homer High	114,678	96,479	-	-	18,700	-	650	-	-	230,507
13 Homer Middle	45,116	38,365	-	-	1,000	-	3,000	-	-	87,481
35 Hope Elem./High	38,329	33,320	-	-	14,450	-	50	-	-	86,149
56 Kachemak Selo Elem./High	44,951	35,327	-	1,800	5,250	-	200	-	-	87,528
63 Kaleidoscope Charter	94,817	76,562	-	-	1,900	-	2,500	-	-	175,779
48 K-Beach Elem.	81,456	74,099	-	-	10,250	-	3,400	-	-	169,205
67 Kenai Alternative	37,632	33,147	-	-	8,750	-	275	-	-	79,804
07 Kenai Central High	146,288	118,372	-	-	18,900	-	4,350	-	-	287,910
11 Kenai Middle	104,307	80,947	-	-	2,500	-	1,250	-	-	189,004
15 Marathon School	-	-	-	-	3,750	-	-	-	-	3,750
47 McNeil Canyon Elem.	49,218	39,594	-	-	6,050	-	700	-	-	95,562
37 Moose Pass Elem.	39,787	33,787	-	-	15,200	-	50	-	-	88,824
51 Mountain View Elem.	90,862	76,918	-	-	1,500	-	3,064	-	-	172,344
34 Nanwalek Elem/High	46,278	35,733	-	-	150,200	-	1,250	5,400	-	238,861
10 Nikiski Mid./Sr.	86,792	75,697	-	-	11,500	-	1,000	-	-	174,989
52 Nikiski North Star Elem.	50,767	40,056	-	-	10,300	-	600	-	-	101,723
38 Nikolaevsk Elem./High	36,642	32,843	-	-	5,500	-	250	-	-	75,235
02 Niniichik Elem./High	40,119	36,868	-	-	1,700	-	200	-	-	78,887
33 Paul Banks Elem.	55,664	41,525	-	-	7,700	-	500	-	-	105,389
40 Port Graham Elem./High	41,214	34,215	-	-	150,200	-	250	2,500	-	228,379
49 Razzdolna Elem./High	46,278	35,733	-	-	5,500	-	200	-	-	87,711
46 Redoubt Elem.	74,730	59,662	-	-	1,000	-	1,000	-	-	136,392
16 River City Academy	44,519	35,206	-	-	200	-	200	-	-	80,125
08 Seward High	69,630	58,132	-	-	48,000	-	1,000	-	-	176,762
14 Seward Middle	48,971	36,539	-	-	40,500	-	500	-	-	126,510
12 Skyview Middle	104,307	80,947	-	-	3,500	-	2,500	-	-	191,254
43 Soldotna Elem.	43,232	37,799	-	-	1,500	-	750	-	-	83,281
09 Soldotna High	176,648	139,885	-	-	4,500	-	3,500	-	-	324,533
64 Soldotna Montessori Charter	50,643	40,132	-	-	-	-	-	-	-	90,775
44 Sterling Elem.	52,883	40,693	-	-	5,500	-	1,000	-	-	100,076
03 Susan B English	26,010	29,655	-	-	10,700	-	100	7,500	-	73,965
01 Tebughna School	46,278	35,733	-	-	45,550	-	500	6,000	-	134,061
45 Tustumena Elem.	45,392	38,448	-	-	1,500	-	500	-	-	85,840
53 Voznesenka Elem./High	52,883	40,693	-	-	5,300	-	300	-	-	99,176
50 West Homer Elem.	45,116	38,365	-	-	1,500	-	1,015	-	-	85,996
42 William H. Seward Elem.	57,050	41,940	-	-	20,300	-	2,000	-	-	121,290
83 DistictWide Services	-	429,078	-	-	-	-	-	-	-	429,078
	<u>\$ 2,483,806</u>	<u>\$ 2,468,622</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>\$ 5,684,017</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

		3100	3200	3500	4100	4200	4300	4400	4500	4900	5100	
	<u>Location</u>	<u>Certified</u>	<u>Non-Certified</u>	<u>Employee</u>	<u>Pro-Tech</u>	<u>Staff</u>	<u>Utility</u>	<u>Purchased</u>	<u>Supplies</u>	<u>Other</u>		<u>Total</u>
		<u>Salaries</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Services</u>	<u>Travel</u>	<u>Services</u>	<u>Services</u>	<u>& Materials</u>	<u>Expenses</u>	<u>Equipment</u>	
70	Board Of Education	\$ -	\$ 66,326	\$ 82,418	\$ 125,000	\$ 41,325	\$ 200	\$ 18,800	\$ 15,900	\$ 1,540	\$ -	\$ 351,509
71	Office Of Superintendent	185,562	34,726	72,634	-	29,350	15,750	6,050	13,800	4,000	-	361,872
73	Asst Supt Instruction	157,054	76,498	95,529	50,000	10,250	2,750	18,050	20,000	1,000	-	431,131
83	DistictWide Services	-	-	48,601	-	-	-	-	-	-	-	48,601
88	Communications/Relations	-	-	-	-	-	-	-	-	-	-	-
		<u>\$ 342,616</u>	<u>\$ 177,550</u>	<u>\$ 299,182</u>	<u>\$ 175,000</u>	<u>\$ 80,925</u>	<u>\$ 18,700</u>	<u>\$ 42,900</u>	<u>\$ 49,700</u>	<u>\$ 6,540</u>	<u>\$ -</u>	<u>\$ 1,193,113</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

	3100	3200	3500	4100	4200	4300	4400	4450	4500	4900	4950	5100	
Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Utility Services	Purchased Services	Insurance Premiums	Supplies & Materials	Other Expenses	Indirect Costs	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	-	744,834	423,625	128,000	14,170	14,000	10,050	-	9,433	5,500	(200,000)	-	1,149,612
75 Planning & Operations	-	198,601	109,626	1,000	5,650	350	200	-	5,150	3,000	-	-	323,577
76 Purchasing & Warehouse	-	478,441	354,534	-	5,922	1,748	8,950	-	53,950	1,820	(200,000)	10,000	715,365
77 Human Resources	289,928	390,112	330,553	274,306	20,900	7,100	41,388	-	76,633	44,500	(100,000)	-	1,375,420
78 Information Services	3,500	1,021,891	554,765	4,000	7,100	5,850	362,921	-	157,673	3,300	-	33,500	2,154,500
79 E- Rate & Technology	-	-	-	-	-	-	-	-	-	-	-	-	-
83 Districtwide Services	-	-	123,487	-	-	-	1,488,736	-	-	-	-	-	1,612,223
	<u>\$ 293,428</u>	<u>\$2,833,879</u>	<u>\$1,896,590</u>	<u>\$ 407,306</u>	<u>\$ 53,742</u>	<u>\$ 29,048</u>	<u>\$ 1,912,245</u>	<u>\$ -</u>	<u>\$ 302,839</u>	<u>\$ 139,401</u>	<u>\$ (500,000)</u>	<u>\$ 43,500</u>	<u>\$ 7,411,978</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 Non-Certified Salaries	3500 Employee Benefits	4200 Staff Travel	4300 Utility Services	4350 Energy	4400 Purchased Services	4450 Insurance Premiums	4500 Supplies & Materials	4900 Other Expenses	5100 Equipment	Total
01 Tebughna School	36,621	35,812	-	29,535	119,827	750	-	3,571	-	-	226,116
02 Niniitchik Elem./High	97,814	79,002	-	2,666	130,438	750	-	7,164	-	-	317,834
03 Susan B English	66,300	57,138	-	24,346	302,567	500	-	8,048	-	-	458,899
06 Homer High	227,323	179,914	-	40,855	413,746	442	-	23,473	-	-	885,753
07 Kenai Central High	236,567	207,532	-	39,563	465,705	1,000	-	29,569	-	-	979,936
08 Seward High	77,092	73,215	250	73,085	248,213	1,000	-	11,749	-	-	484,604
09 Soldotna High	221,432	190,573	-	30,385	427,379	500	-	25,489	-	-	895,758
10 Nikiski Mid./Sr.	146,544	130,867	-	13,551	352,753	1,000	-	17,158	-	-	661,873
11 Kenai Middle	136,667	115,490	-	11,436	179,856	-	-	10,269	-	-	453,718
12 Skyview Middle	168,331	137,396	-	14,625	411,139	-	-	15,177	-	-	746,668
13 Homer Middle	100,810	79,898	-	6,779	124,035	-	-	7,788	-	-	319,310
14 Seward Middle	55,349	41,430	400	6,461	174,079	153	-	4,455	-	-	282,327
16 River City Academy	-	-	-	-	-	-	-	1,800	-	-	1,800
31 Chapman Elem.	49,727	39,746	-	10,865	81,648	250	-	2,699	-	-	184,935
32 Cooper Landing Elem.	16,809	17,457	-	7,506	29,666	250	-	1,800	-	-	73,488
33 Paul Banks Elem.	77,420	60,467	-	7,976	90,452	-	-	3,593	-	-	239,908
34 Nanwalek Elem/High	14,421	16,743	500	8,995	98,021	28,396	-	2,175	-	-	169,251
35 Hope Elem./High	21,379	18,826	-	25	52,043	250	-	1,800	-	-	94,323
37 Moose Pass Elem.	17,645	17,709	-	7,292	39,463	250	-	1,800	-	-	84,159
38 Nikolaevsk Elem./High	25,053	19,931	-	924	64,560	500	-	2,884	-	-	113,852
40 Port Graham Elem./High	18,521	17,971	-	3,299	91,676	575	-	2,475	-	-	134,517
42 William H. Seward Elem.	89,072	76,381	28	10,652	171,095	250	-	5,168	-	-	352,646
43 Soldotna Elem.	97,682	78,968	-	6,829	96,049	250	-	5,363	-	-	285,141
44 Sterling Elem.	64,644	56,639	-	2,017	91,223	250	-	3,541	-	-	218,314
45 Tustumena Elem.	59,564	55,115	-	3,988	114,712	250	-	4,621	-	-	238,250
46 Redoubt Elem.	112,673	95,874	-	9,095	109,949	250	-	4,712	-	-	332,553
47 McNeil Canyon Elem.	66,589	57,222	-	8,896	103,149	250	-	3,243	-	-	239,349
48 K-Beach Elem.	119,844	110,454	-	5,320	133,954	-	-	5,026	-	-	374,598
49 Razdolna Elem./High	30,522	27,776	-	3,720	29,922	62,945	-	1,800	-	-	156,685
50 West Homer Elem.	106,368	93,993	-	12,138	128,747	250	-	4,678	-	-	346,174
51 Mountain View Elem.	118,200	109,966	-	12,050	149,633	-	-	5,235	-	-	395,084
52 Nikiski North Star Elem.	94,646	78,052	-	6,581	163,022	250	-	4,950	-	-	347,501
53 Voznesenka Elem./High	71,562	71,123	-	3,254	32,962	129,799	-	1,800	-	-	310,500
56 Kachemak Selo Elem./High	31,749	28,144	-	344	17,665	49,930	-	1,800	-	-	129,632
63 Kaleidoscope Charter	82,731	76,136	-	4,256	86,888	661,203	-	-	-	-	911,214
64 Soldotna Montessori Charter	36,664	36,668	-	-	-	530,006	-	-	-	-	603,338
65 Aurora Borealis Charter	\$ 45,156	\$ 39,253	\$ -	\$ 3,543	\$ 39,544	\$ 538,262	\$ -	\$ -	\$ -	\$ -	665,758
66 Homer Flex	11,627	15,906	-	2,125	8,118	25	-	1,800	-	-	39,601
67 Kenai Alternative	22,071	19,037	-	3,047	59,723	77	-	1,474	-	-	105,429
68 Fireweed Academy	7,994	12,109	-	3,686	38,480	211,371	-	-	-	-	273,640
80 Connections	16,377	17,357	-	431	3,331	-	-	475	-	-	37,971
75 Planning & Operations	3,018	3,339	7,600	245	12,818	241,000	-	23,900	-	-	291,920
76 Purchasing & Warehouse	-	-	-	8,096	97,091	-	-	1,500	-	-	106,687
77 Human Resources	211,258	38,461	-	-	-	-	-	-	-	-	249,719
83 Districtwide Services	88,703	105,899	-	-	81,600	8,696,328	-	-	-	-	8,972,530
85 Secondary Education	6,500	1,947	-	-	-	-	-	-	-	-	8,447
86 Elementary Education	-	-	-	408	-	-	-	-	-	-	408
	<u>\$3,407,039</u>	<u>\$2,842,936</u>	<u>\$ 8,778</u>	<u>\$ 450,890</u>	<u>\$ 5,666,941</u>	<u>\$ 11,159,512</u>	<u>\$ -</u>	<u>\$ 266,022</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$23,802,118</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

	3100	3200	3500	4100	4200	4250	4300	4400	4500	4900	
Location	Certified Salaries	Non-Certified Salaries	Employee Benefits	Pro-Tech Services	Staff Travel	Student Travel	Utility Services	Purchased Services	Supplies & Materials	Other Expenses	Total
65 Aurora Borealis Charter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 Chapman Elem.	18,114	3,080	2,579	-	-	-	-	-	-	-	23,773
80 Connections	-	-	-	-	-	-	-	-	-	5,800	5,800
32 Cooper Landing Elem.	248	248	38	-	-	-	-	-	-	338	872
66 Homer Flex	731	731	112	-	-	-	-	-	-	425	1,999
06 Homer High	86,890	38,875	27,841	-	500	-	-	-	1,225	6,000	161,331
13 Homer Middle	22,001	7,453	3,152	-	-	-	-	-	-	-	32,606
35 Hope Elem./High	500	500	77	-	-	-	-	-	-	200	1,277
56 Kachemak Selo Elem./High	626	626	96	-	-	-	-	-	-	275	1,623
48 K-Beach Elem.	6,660	6,660	1,019	-	-	-	-	-	-	-	14,339
67 Kenai Alternative	1,406	1,406	215	-	-	-	-	-	-	450	3,477
07 Kenai Central High	113,218	33,673	30,560	-	-	-	-	5,000	125	6,800	189,376
11 Kenai Middle	25,446	7,988	3,789	-	-	-	-	-	-	-	37,223
47 McNeil Canyon Elem.	2,419	2,419	370	-	-	-	-	-	-	-	5,208
37 Moose Pass Elem.	349	349	53	-	-	-	-	-	-	-	751
51 Mountain View Elem.	6,694	6,694	1,024	-	-	-	-	-	-	-	14,412
34 Nanwalek Elem./High	8,183	1,395	1,164	-	-	-	-	-	-	750	11,492
10 Nikiski Mid./Sr.	103,203	17,140	28,172	-	-	-	-	-	325	3,300	152,140
52 Nikiski North Star Elem.	4,185	4,185	640	-	-	-	-	-	-	-	9,010
38 Nikolaevsk Elem./High	19,419	5,359	3,097	-	-	-	-	-	-	400	28,275
02 Ninilchik Elem./High	13,325	20,595	3,303	-	-	-	-	-	-	700	37,923
33 Paul Banks Elem.	3,339	3,339	511	-	-	-	-	-	-	-	7,189
40 Port Graham Elem./High	4,837	473	683	-	-	-	-	-	-	400	6,393
49 Razdolna Elem./High	1,310	1,310	200	-	-	-	-	-	-	575	3,395
46 Redoubt Elem.	5,175	5,175	792	-	-	-	-	-	-	-	11,142
16 River City Academy	-	-	-	-	-	-	-	-	-	1,175	1,175
08 Seward High	59,856	22,986	13,297	-	830	-	-	-	33	2,700	99,702
14 Seward Middle	10,271	9,301	2,051	-	-	-	-	-	-	-	21,623
12 Skyview Middle	28,819	12,332	4,629	-	-	-	-	-	-	-	45,780
43 Soldotna Elem.	4,523	4,523	692	-	-	-	-	-	-	-	9,738
09 Soldotna High	98,692	49,082	29,379	-	-	-	-	5,000	125	11,250	193,528
44 Sterling Elem.	2,408	2,408	368	-	-	-	-	-	-	-	5,184
03 Susan B English	473	473	72	-	-	-	-	-	-	400	1,418
01 Tebughna School	484	484	74	-	-	-	-	-	-	250	1,292
45 Tustumena Elem.	2,183	2,183	334	-	-	-	-	-	-	-	4,700
53 Voznesenka Elem./High	2,277	2,277	348	-	-	-	-	-	-	450	5,352
50 West Homer Elem.	3,780	3,780	578	-	-	-	-	-	-	-	8,138
42 William H. Seward Elem.	4,259	4,259	652	-	-	-	-	-	-	-	9,170
73 Asst Supt Instruction	-	-	-	-	-	-	-	-	-	-	-
77 Human Resources	-	-	-	-	-	-	-	-	-	-	-
83 Districtwide Services	-	-	103,193	-	-	-	-	-	-	-	103,193
85 Secondary Education	2,000	-	153	-	2,250	-	-	25,000	4,000	-	33,403
	<u>\$ 668,303</u>	<u>\$ 283,761</u>	<u>\$ 265,307</u>	<u>\$ -</u>	<u>\$ 3,580</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,000</u>	<u>\$ 5,833</u>	<u>\$ 42,638</u>	<u>\$ 1,304,422</u>

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

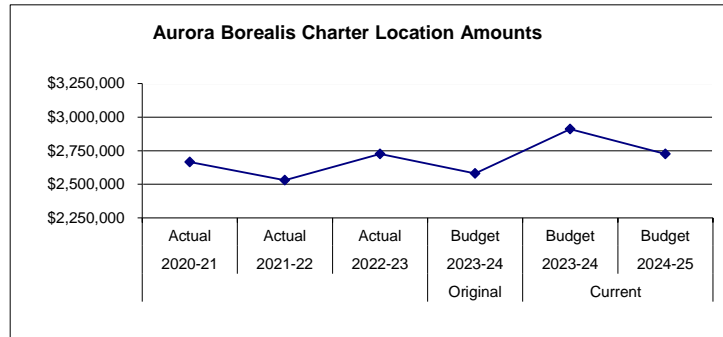
<u>Location</u>	5500 Transfer To <u>Other</u>	<u>Total</u>
83 Districtwide Services	-	-
	<u>\$ -</u>	<u>\$ -</u>

**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

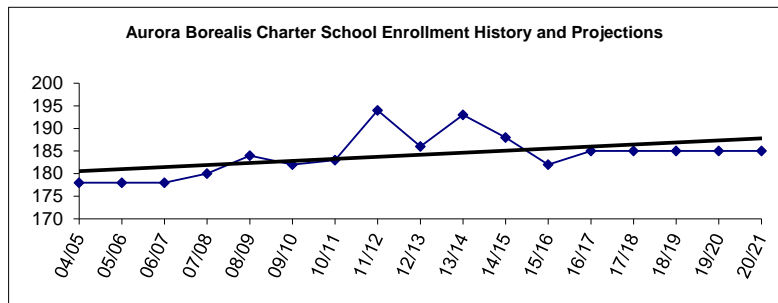
FTE's Included In Current Budget

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	0.88	1.76	Aide	1.76	1.76	1.76
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.

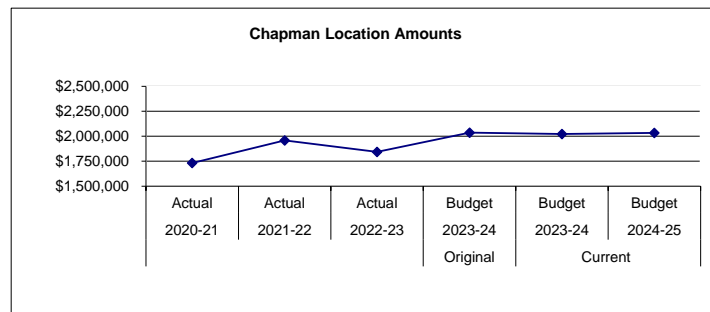


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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	\$ 1,081,908	\$ 88,434	9
156,610	192,576	231,515	3200 Non-Certificated Salaries	203,664	192,419	182,455	(9,964)	(5)
555,898	558,830	573,854	3500 Employee Benefits	695,288	613,129	655,377	42,248	7
<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>1,919,740</u>	<u>120,718</u>	<u>7</u>
199	50	-	4100 Professional and Technical Services	-	96,075	-	(96,075)	-
(256)	8,617	75	4200 Staff Travel	1,125	1,125	992	(133)	(12)
-	-	-	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	1,957	(99)	(5)
27,800	28,578	53,521	4500 Supplies, Materials, and Media	18,664	27,535	17,363	(10,172)	(37)
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>114,525</u>	<u>(109,280)</u>	<u>(49)</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>\$ 2,034,265</u>	<u>\$ 11,438</u>	<u>1</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

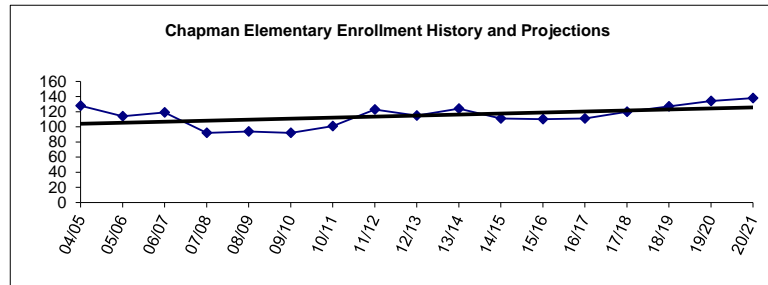
FTE's Included In Current Budget

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	10.00
0.50	0.80	0.89	Specialist*	0.89	0.99	1.19
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>14.19</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>18.33</u>

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

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

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

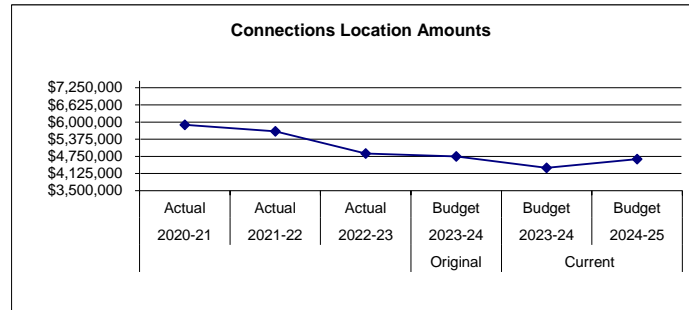


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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	\$ 1,249,294	\$ 88,738	8
354,895	311,498	370,521	3200 Non-Certificated Salaries	380,585	330,540	396,325	65,785	20
1,000,699	1,042,672	791,914	3500 Employee Benefits	857,151	666,747	862,478	195,731	29
<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>2,508,097</u>	<u>350,254</u>	16
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	1,519,223	137,252	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>1,966,440</u>	<u>(32,404)</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>\$ 4,649,537</u>	<u>\$ 317,850</u>	7



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

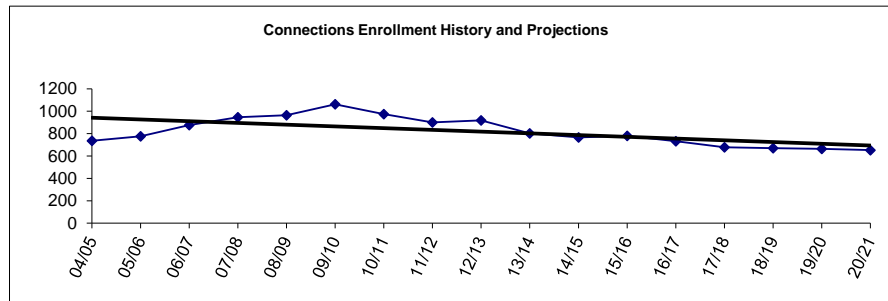
FTE's Included In Current Budget

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	11.50
-	-	-	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>14.50</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>22.70</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.

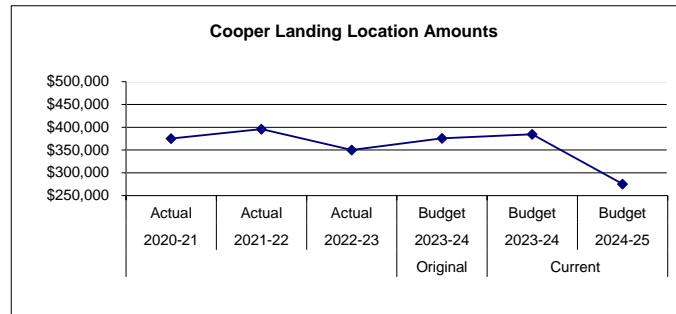


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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	\$ 65,326	\$ (57,334)	(47)
69,578	67,412	56,634	3200 Non-Certificated Salaries	65,125	82,527	58,808	(23,719)	(29)
123,547	120,800	96,417	3500 Employee Benefits	131,600	110,655	88,498	(22,157)	(20)
<u>304,769</u>	<u>318,133</u>	<u>265,967</u>	Subtotal - Personnel Services	<u>312,010</u>	<u>315,842</u>	<u>212,632</u>	<u>(103,210)</u>	<u>(33)</u>
-	-	137	4100 Professional and Technical Services	-	-	-	-	-
1,771	1,635	2,337	4200 Staff Travel	1,350	1,350	1,151	(199)	(15)
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	3,451	(5,731)	(62)
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>62,892</u>	<u>(5,972)</u>	<u>(9)</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>\$ 275,524</u>	<u>\$ (109,182)</u>	<u>(28)</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

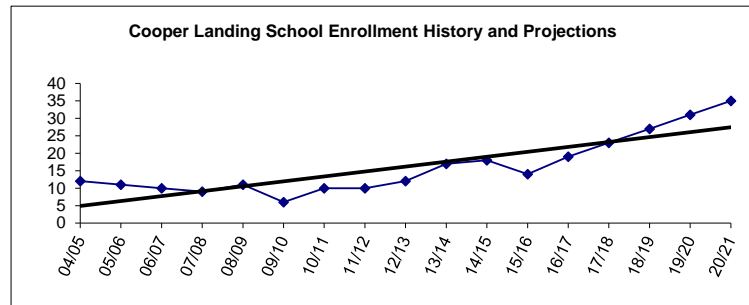
FTE's Included In Current Budget

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.

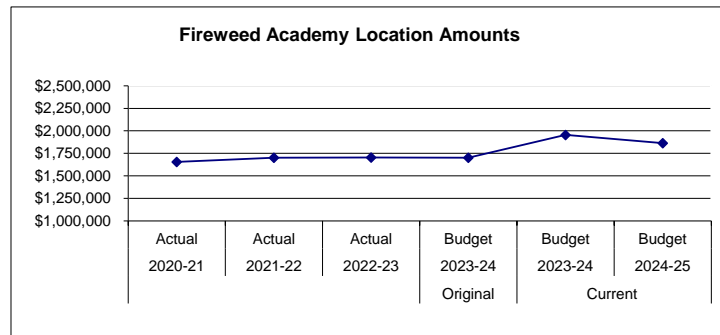


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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	507,404	15,635	3
<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>1,386,867</u>	<u>55,693</u>	<u>4</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>\$ 1,863,965</u>	<u>\$ (91,610)</u>	<u>(5)</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

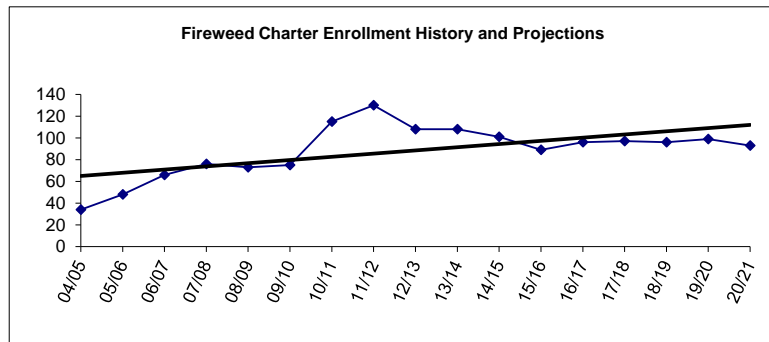
FTE's Included In Current Budget

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	6.00
0.31	0.33	0.38	Specialist*	0.37	0.37	0.38
1.00	1.00	1.00	Special Ed Teacher**	1.00	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>8.38</u>
0.88	1.76	1.76	Special Ed Aide	1.76	1.76	1.26
1.88	1.38	1.38	Aide	1.38	1.57	2.72
0.32	0.65	0.65	Nurse***	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>13.74</u>

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

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

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

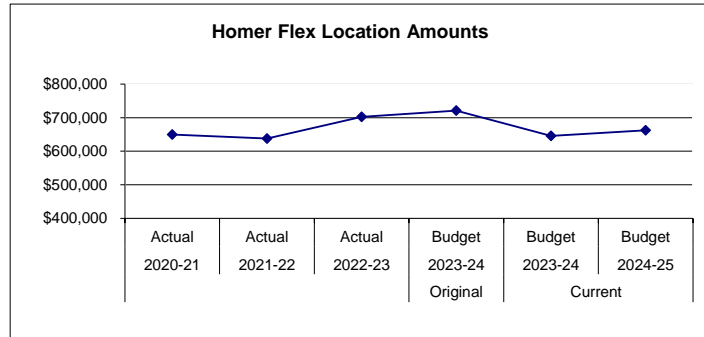


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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	\$ 337,115	\$ (12,572)	(4)
66,368	66,093	94,543	3200 Non-Certificated Salaries	84,897	70,804	76,689	5,885	8
218,373	208,480	222,153	3500 Employee Benefits	246,713	197,591	221,902	24,311	12
<u>604,489</u>	<u>605,763</u>	<u>670,191</u>	Subtotal - Personnel Services	<u>693,202</u>	<u>618,082</u>	<u>635,706</u>	<u>17,624</u>	3
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
93	492	1,459	4200 Staff Travel	1,350	1,350	1,129	(221)	(16)
-	-	-	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	6,161	(1,204)	(16)
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>26,332</u>	<u>(1,279)</u>	(5)
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>\$ 662,038</u>	<u>\$ 16,345</u>	3



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

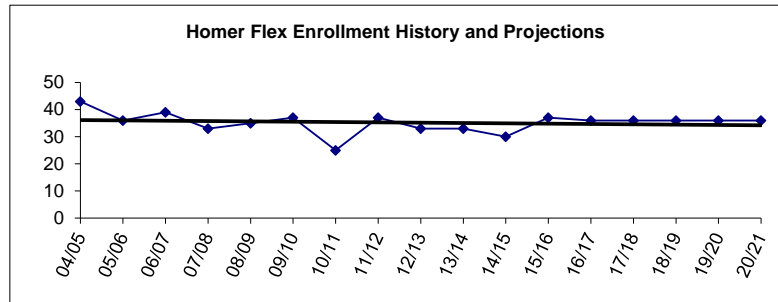
FTE's Included In Current Budget

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.

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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.

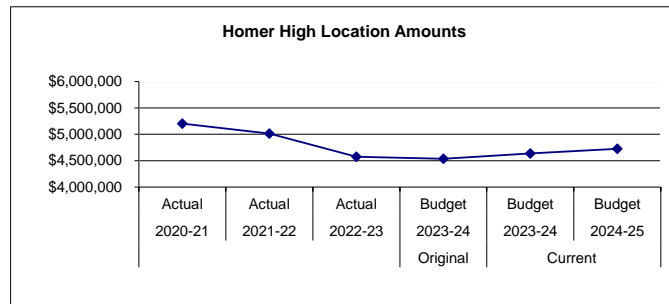


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures
Location: 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	\$ 2,027,589	\$ 187,636	10
882,976	843,501	887,380	3200 Non-Certificated Salaries	721,445	836,497	708,109	(128,388)	(15)
1,551,705	1,383,264	1,292,580	3500 Employee Benefits	1,404,227	1,359,037	1,430,913	71,876	5
<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>4,166,611</u>	<u>131,124</u>	<u>3</u>
-	-	385	4100 Professional and Technical Services	-	-	-	-	-
6,300	11,991	4,975	4200 Staff Travel	9,050	9,096	7,934	(1,162)	(13)
-	-	-	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	5,631	(7,976)	(59)
60,724	144,389	85,320	4500 Supplies, Materials, and Media	84,074	75,209	64,191	(11,018)	(15)
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>559,099</u>	<u>(41,108)</u>	<u>(7)</u>
<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>\$ 4,725,710</u>	<u>\$ 88,791</u>	<u>2</u>



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

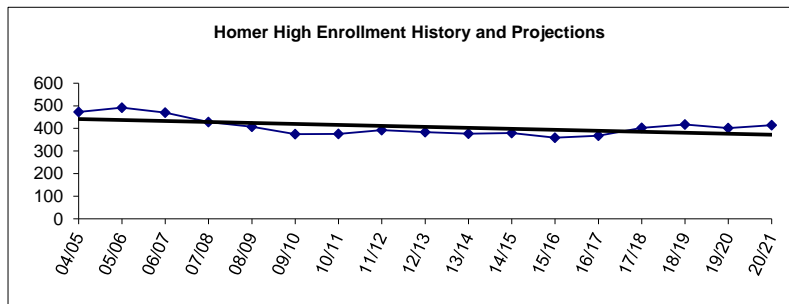
FTE's Included In Current Budget

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	15.20
1.90	1.50	2.27	Specialist*	2.28	2.25	2.25
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>22.95</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><u>43.20</u></u>	<u><u>40.80</u></u>	<u><u>41.72</u></u>	Total	<u><u>34.23</u></u>	<u><u>37.20</u></u>	<u><u>40.20</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.

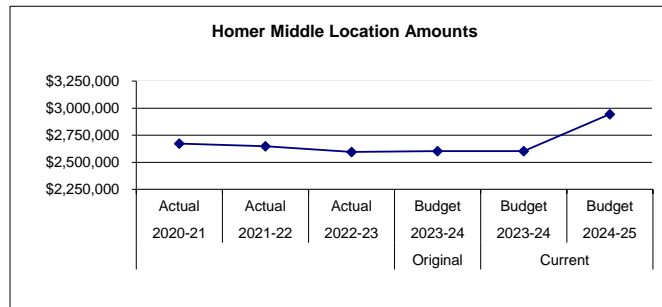


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures
Location: 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	\$ 1,372,010	\$ 164,210	14
411,101	390,886	406,458	3200 Non-Certificated Salaries	403,590	377,396	436,255	58,859	16
910,012	849,414	841,669	3500 Employee Benefits	895,633	843,410	971,936	128,526	15
<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>2,780,201</u>	<u>351,595</u>	14
-	-	275	4100 Professional and Technical Services	-	-	-	-	-
92	822	2,096	4200 Staff Travel	1,350	1,350	1,342	(8)	(1)
-	-	-	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	2,232	(684)	(23)
28,984	58,155	49,924	4500 Supplies, Materials, and Media	33,767	31,038	28,662	(2,376)	(8)
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>164,764</u>	<u>(10,088)</u>	(6)
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>\$ 2,944,965</u>	<u>\$ 341,507</u>	13



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

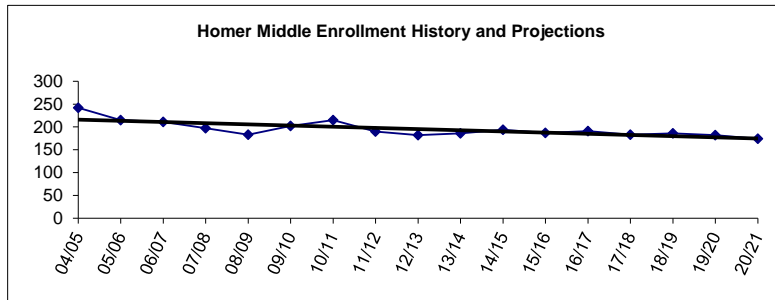
FTE's Included In Current Budget

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	11.25
0.85	0.80	0.80	Specialist*	0.80	1.13	1.13
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>16.38</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	1.38
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
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>9.66</u>
<u>24.26</u>	<u>24.11</u>	<u>23.76</u>	Total	<u>22.26</u>	<u>23.54</u>	<u>26.04</u>

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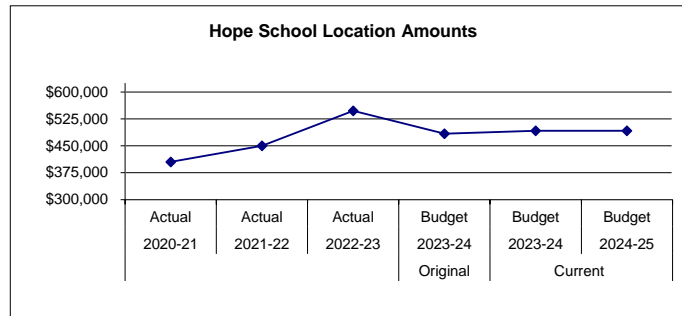


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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	\$ 163,178	\$ (1,976)	(1)
85,150	72,186	77,954	3200 Non-Certificated Salaries	82,923	86,980	92,247	5,267	6
120,146	99,566	133,156	3500 Employee Benefits	171,538	158,753	162,241	3,488	2
<u>342,326</u>	<u>368,214</u>	<u>354,857</u>	Subtotal - Personnel Services	<u>407,446</u>	<u>410,887</u>	<u>417,666</u>	<u>6,779</u>	<u>2</u>
-	-	137	4100 Professional and Technical Services	-	-	-	-	-
1,844	1,678	1,288	4200 Staff Travel	2,970	2,970	2,608	(362)	(12)
-	-	-	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	3,988	(5,334)	(57)
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>74,465</u>	<u>(6,409)</u>	<u>(8)</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>\$ 492,131</u>	<u>\$ 370</u>	<u>0</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

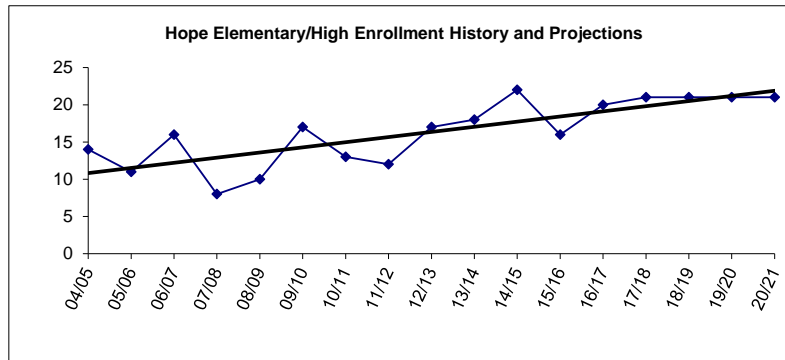
FTE's Included In Current Budget

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	2.12
-	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>2.32</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>4.74</u>	<u>4.85</u>	<u>4.41</u>	Total	<u>4.51</u>	<u>4.58</u>	<u>4.58</u>

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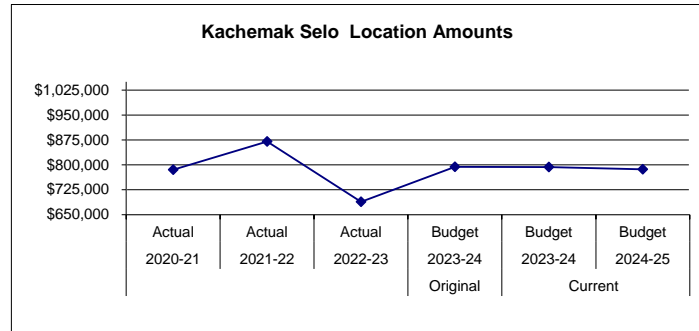
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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	\$ 218,922	\$ 16,673	8
176,203	182,325	187,224	3200 Non-Certificated Salaries	184,360	194,409	196,274	1,865	1
294,796	311,007	253,693	3500 Employee Benefits	286,517	287,946	269,801	(18,145)	(6)
<u>692,611</u>	<u>767,019</u>	<u>578,684</u>	Subtotal - Personnel Services	<u>690,240</u>	<u>684,604</u>	<u>684,997</u>	<u>393</u>	<u>0</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
12,171	15,097	12,498	4200 Staff Travel	22,535	22,535	22,348	(187)	(1)
-	-	-	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	50,265	(478)	(1)
4,105	10,026	20,797	4500 Supplies, Materials, and Media	5,535	10,297	4,952	(5,345)	(52)
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>101,799</u>	<u>(6,666)</u>	<u>(6)</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>\$ 786,796</u>	<u>\$ (6,273)</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

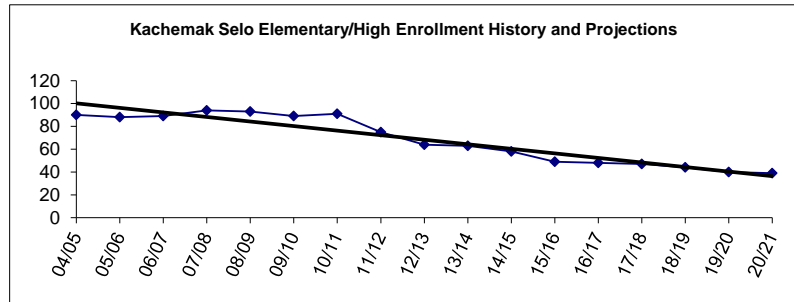
FTE's Included In Current Budget

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	0.18
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>2.98</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>7.24</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.

** "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.



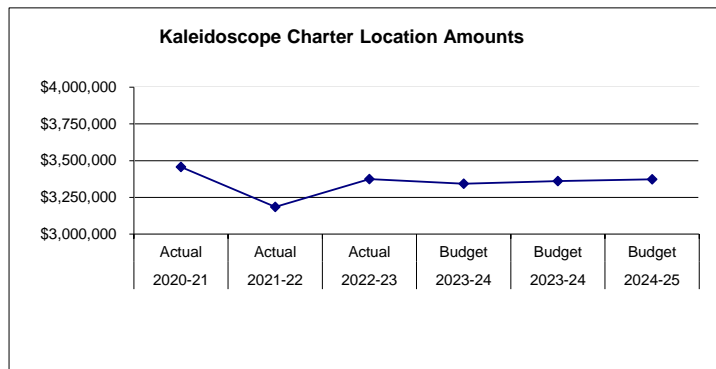
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures

Date: 04/15/24

Location: 63 Kaleidoscope 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
\$ 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

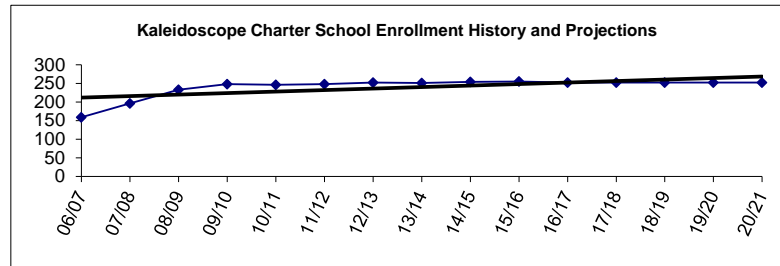
2020-21 Actual	2021-22 Actual	2022-23 Actual	Account Description	2023-24 Budget	Current 2023-24 Budget	2024-25 Budget
220.00	227.00	233.00	Enrollment in ADM (K-5)	240.00	199.00	221.00
FTE's Included In Current Budget						
<u>Staff in FTE</u>						
1.00	1.00	1.00	Administrator	1.00	1.00	1.00
15.00	14.00	16.00	Teacher (Includes Quest)	17.00	14.00	14.00
0.70	0.70	1.20	Specialist*	0.20	0.60	0.60
1.00	1.00	-	Special Ed Teacher**	-	1.00	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>16.60</u>
0.88	1.23	1.76	Special Ed Aide	1.76	0.88	0.88
3.63	3.76	4.64	Aide	4.64	4.15	4.15
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>26.39</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

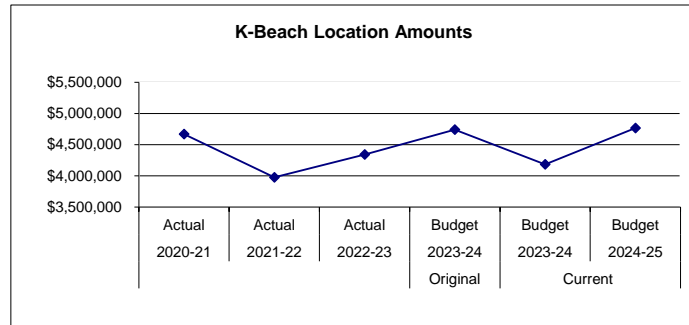


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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	\$ 2,365,729	\$ 236,748	11
514,869	504,442	582,849	3200 Non-Certificated Salaries	579,181	524,658	592,280	67,622	13
1,457,875	1,172,857	1,355,440	3500 Employee Benefits	1,647,733	1,287,774	1,613,007	325,233	25
<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>4,571,016</u>	<u>629,603</u>	16
-	88,058	-	4100 Professional and Technical Services	-	-	-	-	-
(9)	1,025	167	4200 Staff Travel	1,350	1,350	967	(383)	(28)
-	-	-	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	4,475	(139)	(3)
61,824	70,644	71,126	4500 Supplies, Materials, and Media	49,185	67,842	40,345	(27,497)	(41)
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>196,011</u>	<u>(39,696)</u>	(17)
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>\$ 4,767,027</u>	<u>\$ 583,907</u>	14



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

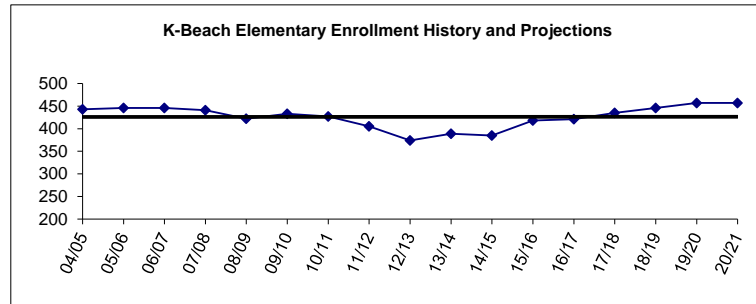
FTE's Included In Current Budget

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	20.00
2.06	2.06	1.85	Specialist*	2.05	2.30	3.10
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>30.60</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>44.96</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.



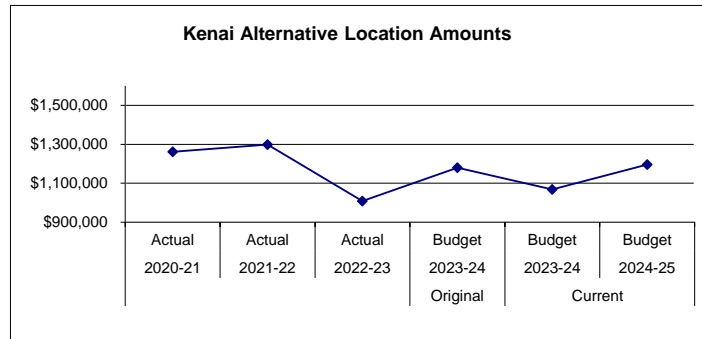
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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	\$ 626,337	\$ 100,045	19
140,097	189,008	108,586	3200 Non-Certificated Salaries	119,951	103,273	103,216	(57)	(0)
358,999	363,148	278,922	3500 Employee Benefits	365,914	298,148	344,297	46,149	15
<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>1,073,850</u>	<u>146,137</u>	<u>16</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	635	(294)	(32)
5,675	6,798	10,662	4500 Supplies, Materials, and Media	10,351	10,624	8,354	(2,270)	(21)
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>122,348</u>	<u>(7,843)</u>	<u>(6)</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>\$ 1,196,198</u>	<u>\$ 138,095</u>	<u>13</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

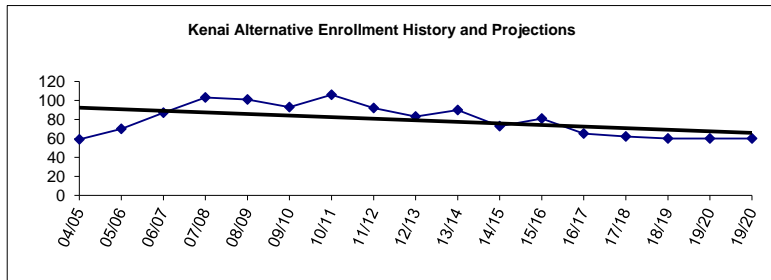
FTE's Included In Current Budget

1.00	1.00	1.00	Administrator	1.00	0.50	0.50
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	0.75
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.

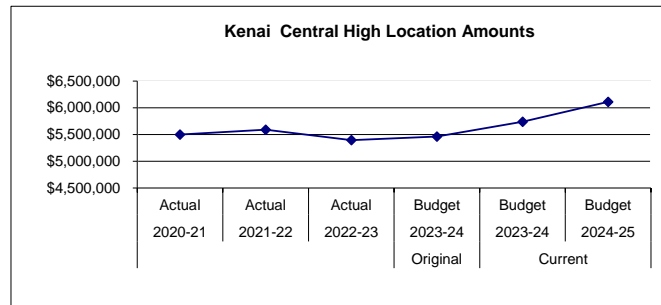


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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	\$ 2,779,373	\$ 257,225	10
780,966	829,899	887,160	3200 Non-Certificated Salaries	730,836	836,869	778,152	(58,717)	(7)
1,666,262	1,529,203	1,523,712	3500 Employee Benefits	1,755,634	1,602,665	1,914,448	311,783	19
<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>5,471,973</u>	<u>510,291</u>	<u>10</u>
-	-	2,400	4100 Professional and Technical Services	-	97,125	-	-	-
2,985	13,706	8,196	4200 Staff Travel	6,850	6,850	5,657	(1,193)	(17)
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	12,759	(3,549)	(22)
52,158	242,693	74,480	4500 Supplies, Materials, and Media	109,406	92,600	89,343	(3,257)	(4)
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>640,155</u>	<u>(33,398)</u>	<u>(4)</u>
<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>\$ 6,112,128</u>	<u>\$ 468,443</u>	<u>8</u>



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

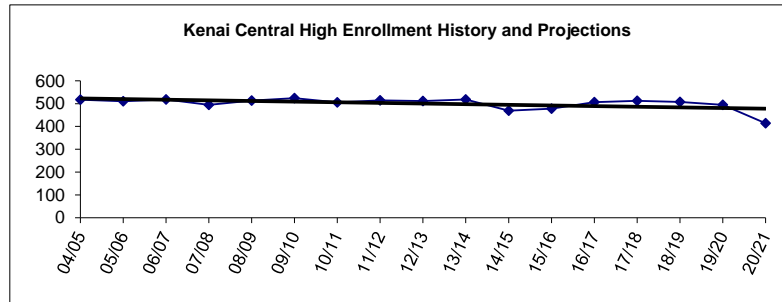
FTE's Included In Current Budget

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	21.50
2.90	3.32	3.26	Specialist*	3.26	3.30	3.30
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>34.80</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>52.90</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.

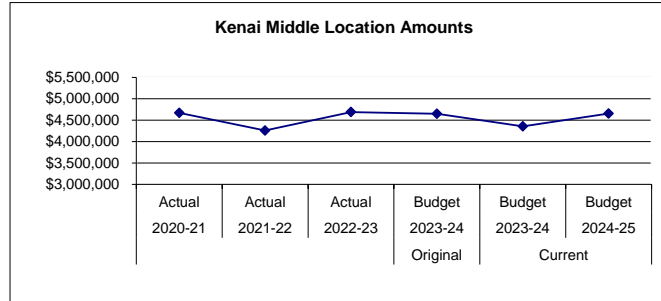


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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	\$ 2,282,988	\$ 54,610	2
502,447	468,488	533,856	3200 Non-Certificated Salaries	548,844	580,829	462,251	(118,578)	(20)
1,430,185	1,203,232	1,302,440	3500 Employee Benefits	1,579,738	1,279,698	1,660,612	380,914	30
<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>4,405,851</u>	<u>316,946</u>	8
-	-	275	4100 Professional and Technical Services	-	-	-	-	-
407	1,267	1,225	4200 Staff Travel	675	675	459	(216)	(32)
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	4,486	(516)	(10)
48,392	124,197	130,115	4500 Supplies, Materials, and Media	60,795	58,178	49,184	(8,994)	(15)
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>248,635</u>	<u>(17,912)</u>	(7)
-	-	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>\$ 4,654,486</u>	<u>\$ 299,034</u>	7



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
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

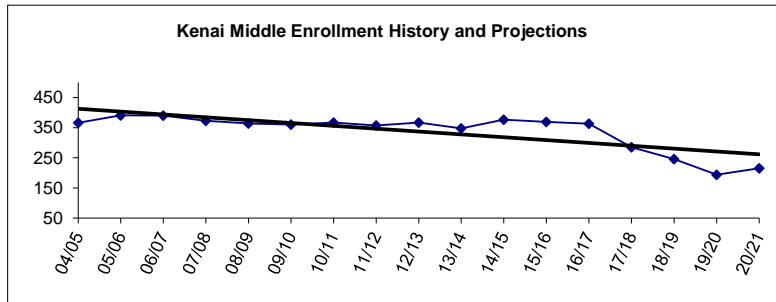
FTE's Included In Current Budget

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	19.50
2.20	2.38	2.37	Specialist*	2.37	1.88	1.88
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>28.38</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	1.38
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>12.78</u>
<u>42.86</u>	<u>39.04</u>	<u>43.03</u>	Total	<u>39.53</u>	<u>41.16</u>	<u>41.16</u>

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

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

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

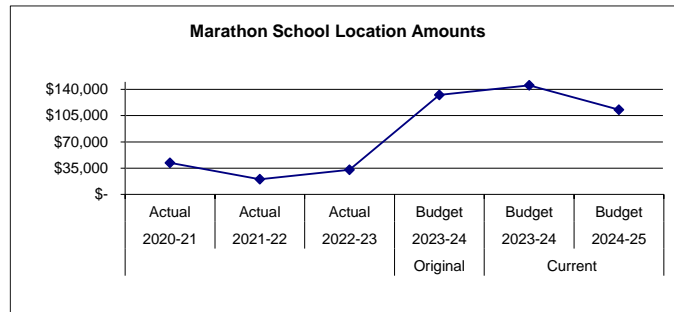


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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	41,128	(896)	(2)
<u>37,804</u>	<u>15,790</u>	<u>16,282</u>	Subtotal - Personnel Services	<u>127,327</u>	<u>139,970</u>	<u>107,787</u>	<u>(32,183)</u>	<u>(23)</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	-	(124)	(100)
-	25	12,329	4500 Supplies, Materials, and Media	1,349	1,512	1,349	(163)	(11)
<u>4,307</u>	<u>4,338</u>	<u>16,460</u>	Subtotal - Other	<u>5,203</u>	<u>5,386</u>	<u>5,099</u>	<u>(287)</u>	<u>(5)</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>\$ 112,886</u>	<u>\$ (32,470)</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

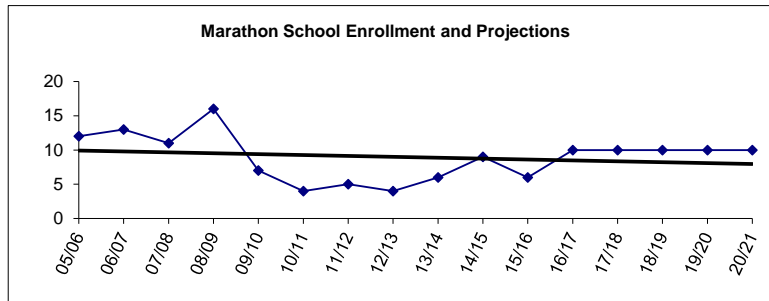
FTE's Included In Current Budget

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

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

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

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

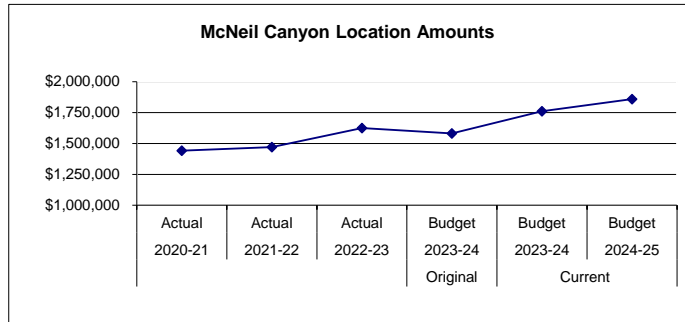


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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	\$ 1,000,765	\$ 65,303	7
125,387	125,731	147,655	3200 Non-Certificated Salaries	140,822	162,031	166,418	4,387	3
471,131	440,311	473,072	3500 Employee Benefits	521,891	527,964	554,678	26,714	5
<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>1,721,861</u>	<u>96,404</u>	<u>6</u>
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
-	360	443	4200 Staff Travel	1,350	625	999	374	60
-	-	-	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	15,947	(11,409)	(42)
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>137,598</u>	<u>2,210</u>	<u>2</u>
-	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>\$ 1,859,459</u>	<u>\$ 98,614</u>	<u>6</u>



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

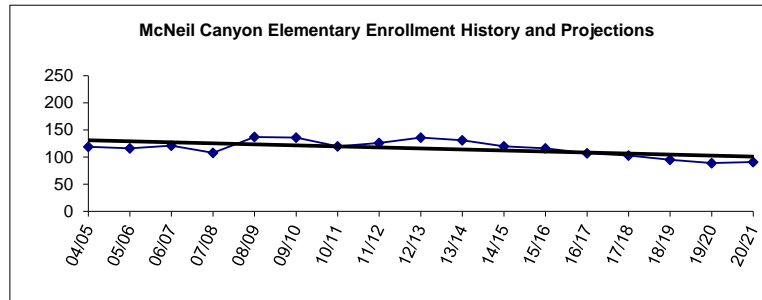
FTE's Included In Current Budget

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	9.00
-	0.45	0.40	Specialist*	0.80	0.55	0.75
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>11.25</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>14.76</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.

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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.

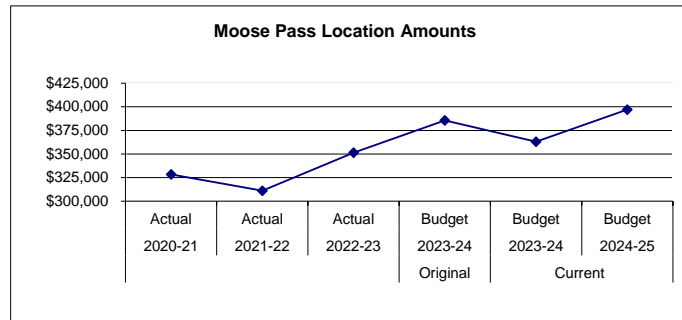


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures
Location: 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	\$ 150,100	\$ 47,215	46
66,186	61,042	84,387	3200 Non-Certificated Salaries	79,233	89,294	60,669	(28,625)	(32)
97,927	69,946	83,208	3500 Employee Benefits	132,466	92,505	118,391	25,886	28
<u>258,626</u>	<u>227,184</u>	<u>272,717</u>	Subtotal - Personnel Services	<u>312,247</u>	<u>284,684</u>	<u>329,160</u>	<u>44,476</u>	16
2,810	2,432	973	4200 Staff Travel	1,125	1,125	938	(187)	(17)
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	4,336	(4,713)	(52)
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>67,909</u>	<u>(10,377)</u>	(13)
-	-	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>\$ 397,069</u>	<u>\$ 34,099</u>	9



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

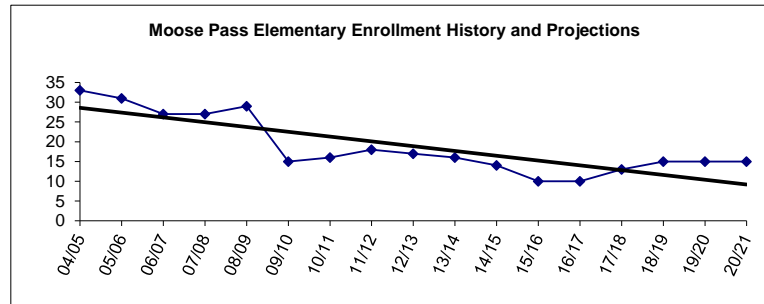
FTE's Included In Current Budget

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	1.55
-	-	-	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>1.75</u>
-	-	-	Special Ed Aides	-	-	-
0.88	0.88	0.88	Aide	0.88	0.88	-
0.05	-	-	Nurse***	-	0.04	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>1.42</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>3.17</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.

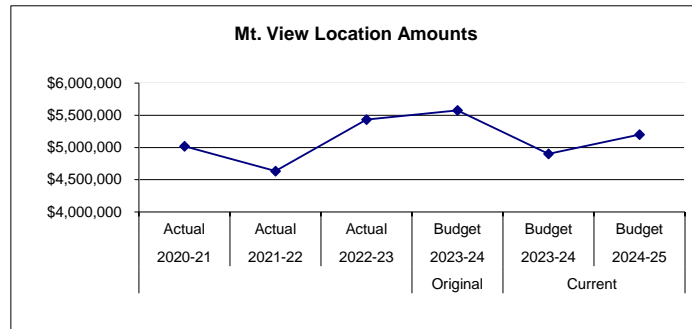


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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	\$ 2,429,156	\$ 74,499	3
694,719	745,281	891,339	3200 Non-Certificated Salaries	873,885	762,891	781,649	18,758	2
1,654,213	1,435,256	1,716,783	3500 Employee Benefits	1,972,234	1,551,017	1,781,697	230,680	15
<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>4,992,502</u>	<u>323,937</u>	<u>7</u>
150	-	17,714	4100 Professional and Technical Services	-	110	-		
-	874	299	4200 Staff Travel	900	900	798	(102)	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	4,118	(276)	(6)
64,217	52,025	53,271	4500 Supplies, Materials, and Media	46,876	71,830	38,269	(33,561)	(47)
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>207,068</u>	<u>(24,357)</u>	<u>(11)</u>
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>\$ 5,199,570</u>	<u>\$ 299,580</u>	<u>6</u>



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

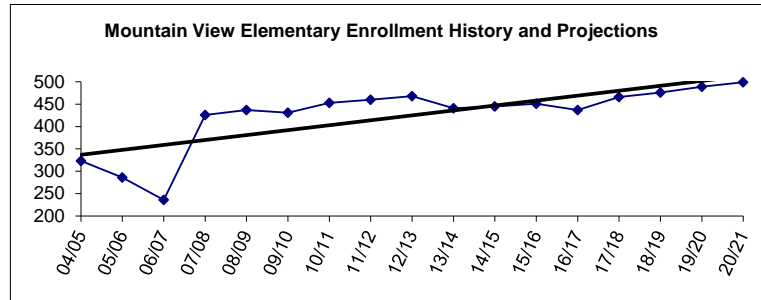
FTE's Included In Current Budget

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	18.50
3.01	2.50	3.00	Specialist *	2.60	2.35	2.75
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>30.25</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>48.89</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.

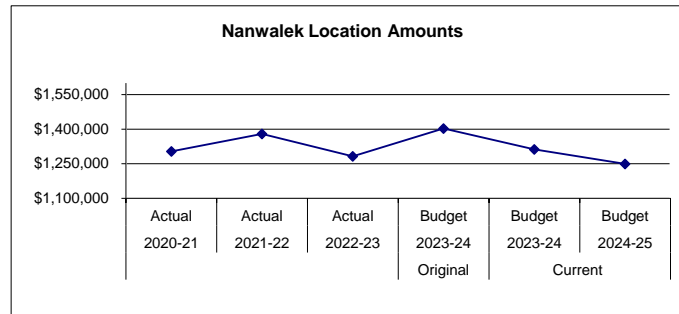


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures
Location: 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	\$ 409,690	\$ (64,334)	(14)
153,192	165,035	174,286	3200 Non-Certificated Salaries	179,676	185,259	168,985	(16,274)	(9)
303,039	290,364	301,497	3500 Employee Benefits	424,651	324,903	358,069	33,166	10
<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>936,744</u>	<u>(47,442)</u>	(5)
98,364	102,337	-	4100 Professional and Technical Services	-	-	-	-	-
91	4,425	4,085	4200 Staff Travel	5,100	5,100	4,350	(750)	(15)
-	-	-	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	33,472	(509)	(1)
14,729	19,817	37,261	4500 Supplies, Materials, and Media	12,632	18,214	10,875	(7,339)	(40)
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>312,763</u>	<u>(15,269)</u>	(5)
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>\$ 1,249,507</u>	<u>\$ (62,711)</u>	(5)



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

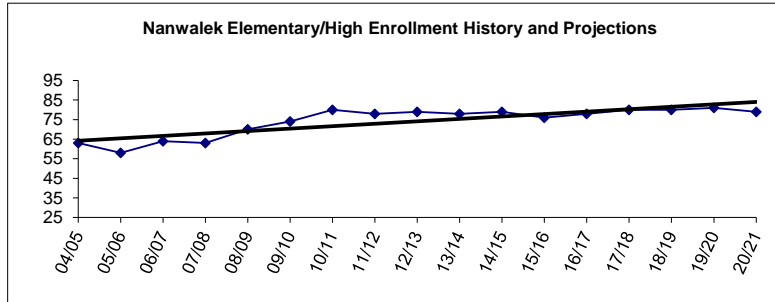
FTE's Included In Current Budget

0.75	0.50	0.50	Adminrator	0.50	0.50	0.50
5.00	5.00	5.50	Teacher (Includes Quest)	5.00	5.00	4.50
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>6.20</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>10.22</u>

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

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

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

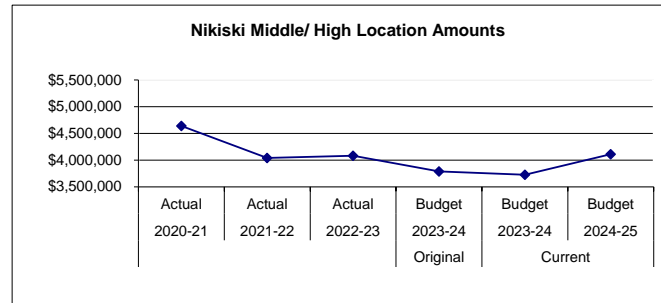


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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	\$ 1,900,926	\$ (1,192)	(0)
625,998	514,856	568,710	3200 Non-Certificated Salaries	484,336	432,360	501,873	69,513	16
1,402,202	1,082,357	1,059,722	3500 Employee Benefits	1,205,388	967,113	1,268,546	301,433	31
<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>3,671,345</u>	<u>369,754</u>	11
1,260	-	275	4100 Professional and Technical Services	-	-	-	-	-
-	5,630	8,545	4200 Staff Travel	5,000	5,000	4,017	(983)	(20)
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	5,576	(4,207)	(43)
48,566	126,305	86,299	4500 Supplies, Materials, and Media	65,754	61,818	49,511	(12,307)	(20)
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>440,922</u>	<u>16,031</u>	4
<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>\$ 4,112,267</u>	<u>\$ 385,658</u>	10



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

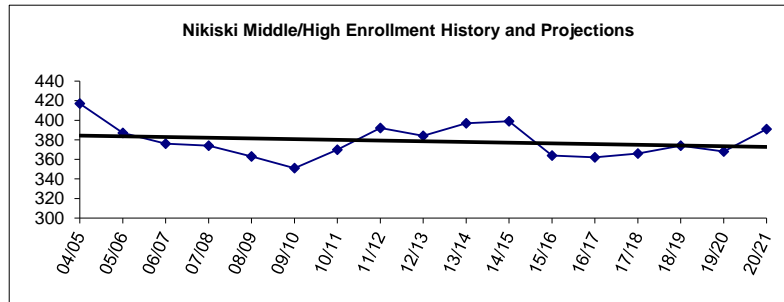
FTE's Included In Current Budget

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	16.00
1.80	2.10	0.60	Specialist*	2.10	1.80	1.80
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>22.80</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	1.88
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>11.40</u>
<u>40.71</u>	<u>34.46</u>	<u>36.00</u>	Total	<u>29.95</u>	<u>32.80</u>	<u>34.20</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.



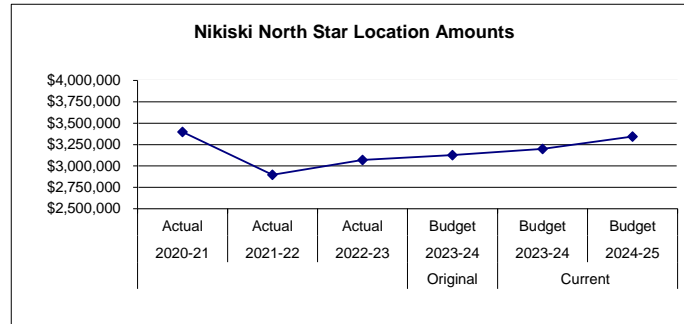
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures

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	\$ 1,520,426	\$ 151,685	11
481,225	463,692	551,993	3200 Non-Certificated Salaries	497,985	503,944	516,389	12,445	2
1,061,345	864,420	981,233	3500 Employee Benefits	1,048,167	1,048,160	1,097,295	49,135	5
<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>3,134,110</u>	<u>213,265</u>	<u>7</u>
122,280	113,845	275	4100 Professional and Technical Services	-	-	-	-	-
-	634	684	4200 Staff Travel	900	900	472	(428)	(48)
-	-	-	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	26,061	(20,102)	(44)
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>210,020</u>	<u>(66,437)</u>	<u>(24)</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>\$ 3,344,130</u>	<u>\$ 144,412</u>	<u>5</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

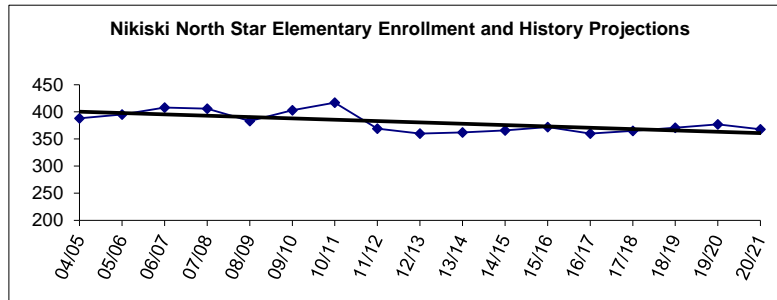
FTE's Included In Current Budget

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	13.90
0.40	0.40	1.80	Specialist*	0.85	0.95	1.70
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>19.60</u>
5.93	5.93	5.93	Special Ed Aide	5.93	6.07	6.07
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>10.33</u>
<u>31.15</u>	<u>26.13</u>	<u>31.55</u>	Total	<u>26.54</u>	<u>27.68</u>	<u>29.93</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.

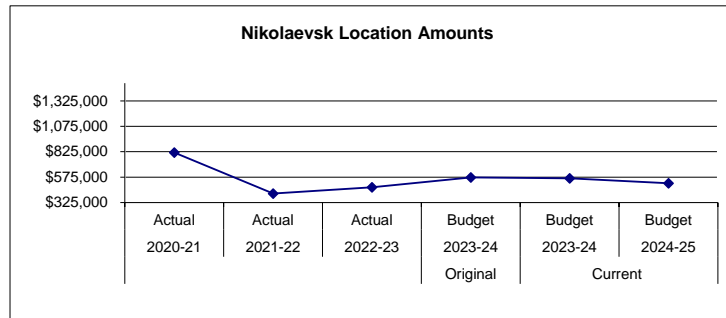


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures
Location: 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	\$ 165,323	\$ (42,027)	(20)
116,694	83,436	83,091	3200 Non-Certificated Salaries	95,345	96,833	100,524	3,691	4
271,780	119,650	149,051	3500 Employee Benefits	194,854	165,746	167,441	1,695	1
<u>728,715</u>	<u>308,975</u>	<u>377,380</u>	Subtotal - Personnel Services	<u>481,978</u>	<u>469,929</u>	<u>433,288</u>	<u>(36,641)</u>	(8)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
267	857	1,623	4200 Staff Travel	3,150	3,150	2,935	(215)	(7)
-	-	-	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	746	(328)	(31)
10,667	18,897	22,160	4500 Supplies, Materials, and Media	7,089	11,791	5,331	(6,460)	(55)
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>81,110</u>	<u>(13,320)</u>	(14)
-	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>\$ 514,398</u>	<u>\$ (49,961)</u>	(9)



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

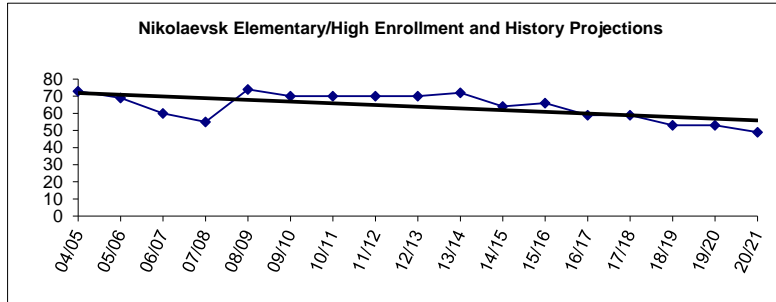
FTE's Included In Current Budget

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	0.27
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>2.37</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>7.34</u>	<u>5.24</u>	<u>4.82</u>	Total	<u>5.07</u>	<u>4.98</u>	<u>4.63</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.

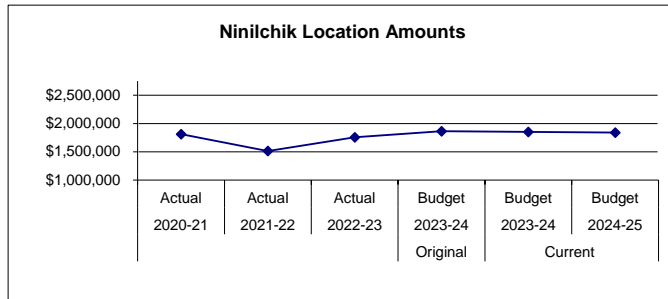


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures
Location: 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	\$ 879,656	\$ 9,058	1
333,338	268,036	291,691	3200 Non-Certificated Salaries	262,960	269,199	239,277	(29,922)	(11)
564,447	437,831	496,491	3500 Employee Benefits	619,259	535,565	560,888	25,323	5
<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>1,679,821</u>	<u>4,459</u>	<u>0</u>
2,522	-	-	4100 Professional and Technical Services	-	-	-	-	-
469	1,749	1,342	4200 Staff Travel	2,925	2,925	2,342	(583)	(20)
-	-	-	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	18,020	(9,338)	(34)
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>159,285</u>	<u>(16,546)</u>	<u>(9)</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>\$ 1,839,106</u>	<u>\$ (12,087)</u>	<u>(1)</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

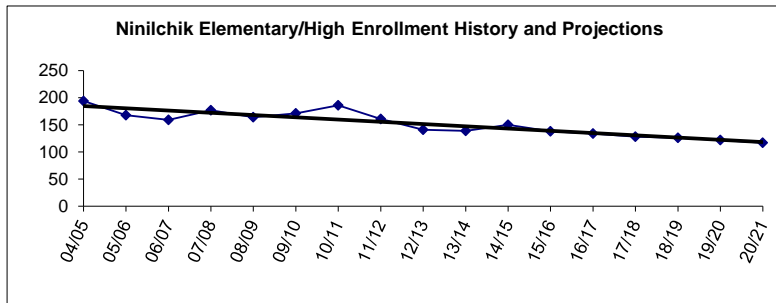
FTE's Included In Current Budget

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	7.25
0.80	1.30	1.00	Specialist*	1.00	0.40	0.40
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>10.45</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>16.04</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.

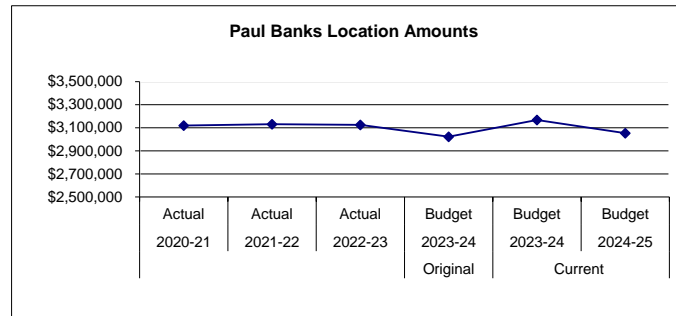


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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	\$ 1,372,807	\$ 3,602	0
490,230	481,843	564,767	3200 Non-Certificated Salaries	526,378	530,539	522,801	(7,738)	(1)
1,067,827	1,021,815	1,013,348	3500 Employee Benefits	1,087,259	1,026,962	1,029,970	3,008	0
<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>2,925,578</u>	<u>(1,128)</u>	<u>(0)</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	1,251	(99)	(7)
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	1,685	(288)	(15)
25,045	25,183	21,955	4500 Supplies, Materials, and Media	21,506	38,785	17,925	(20,860)	(54)
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>127,689</u>	<u>(113,154)</u>	<u>(47)</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>\$ 3,053,267</u>	<u>\$ (114,282)</u>	<u>(4)</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

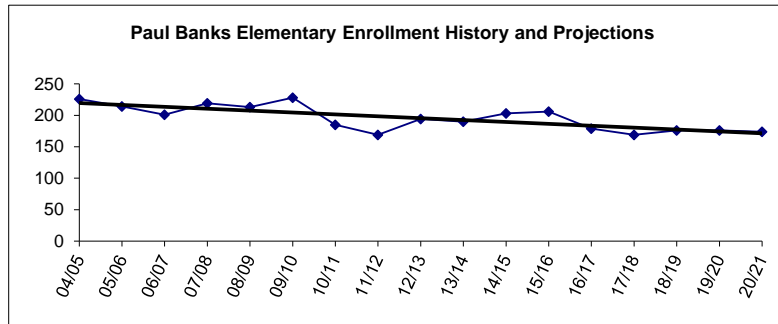
FTE's Included In Current Budget

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	9.70
2.13	2.05	1.58	Specialist*	1.58	2.14	2.14
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>15.84</u>
7.39	7.57	7.92	Special Ed Aide	7.92	7.64	7.64
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>11.40</u>
<u>28.78</u>	<u>29.06</u>	<u>28.50</u>	Total	<u>27.00</u>	<u>28.54</u>	<u>27.24</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.

** "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.



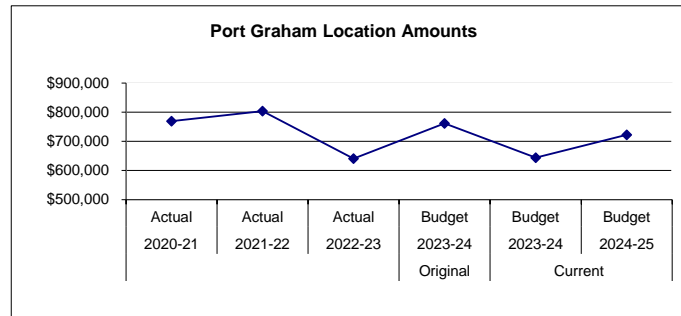
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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	\$ 188,445	\$ 7,698	4
86,774	84,562	92,709	3200 Non-Certificated Salaries	92,126	96,553	102,470	5,917	6
154,188	144,046	88,503	3500 Employee Benefits	184,320	87,356	170,863	83,507	96
<u>484,683</u>	<u>493,054</u>	<u>348,679</u>	Subtotal - Personnel Services	<u>486,491</u>	<u>364,656</u>	<u>461,778</u>	<u>97,122</u>	<u>27</u>
100	-	-	4100 Professional and Technical Services	-	-	-	-	-
159	7,033	6,788	4200 Staff Travel	4,600	4,600	3,853	(747)	(16)
-	-	-	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	6,040	(4,801)	(44)
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>260,989</u>	<u>(18,809)</u>	<u>(7)</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>\$ 722,767</u>	<u>\$ 78,313</u>	<u>12</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

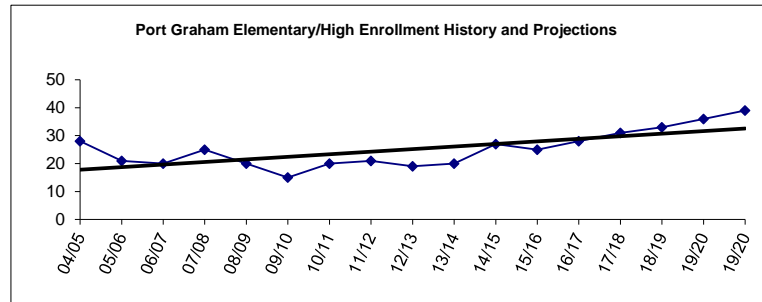
FTE's Included In Current Budget

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.

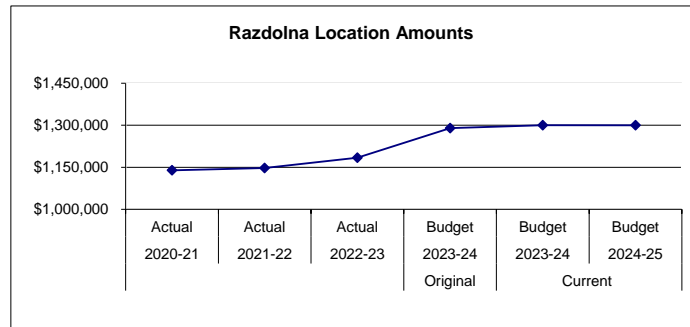


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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	\$ 522,112	\$ 25,884	5
201,778	232,820	235,179	3200 Non-Certificated Salaries	228,294	232,747	230,163	(2,584)	(1)
402,022	374,792	388,230	3500 Employee Benefits	456,617	449,868	432,094	(17,774)	(4)
<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>1,184,369</u>	<u>5,526</u>	<u>0</u>
-	-	500	4100 Professional and Technical Services	-	-	-	-	-
119	17,601	631	4200 Staff Travel	675	675	667	(8)	(1)
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	63,849	(265)	(0)
11,033	27,930	43,007	4500 Supplies, Materials, and Media	12,013	21,557	10,556	(11,001)	(51)
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>115,503</u>	<u>(5,491)</u>	<u>(5)</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>\$ 1,299,872</u>	<u>\$ 35</u>	<u>0</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

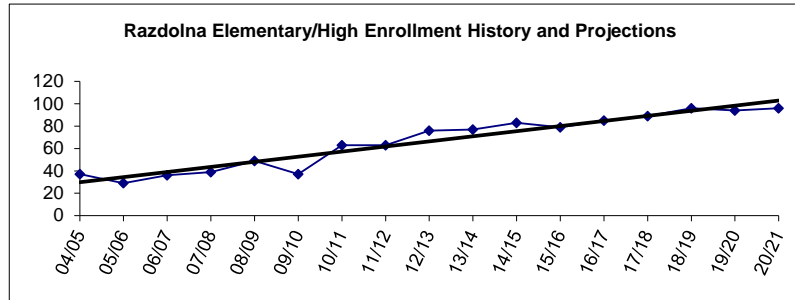
FTE's Included In Current Budget

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	0.32
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>6.32</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><u>11.56</u></u>	<u><u>11.10</u></u>	<u><u>11.47</u></u>	Total	<u><u>11.47</u></u>	<u><u>11.46</u></u>	<u><u>11.46</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.

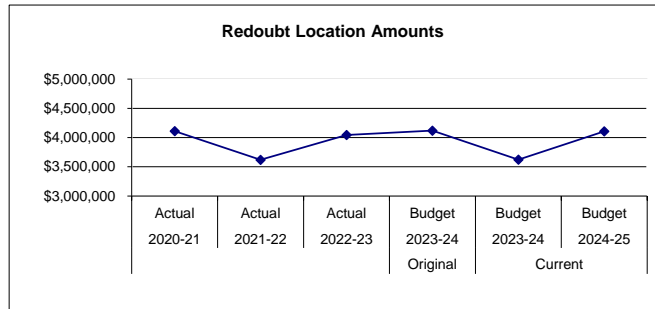


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures
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	\$ 1,882,888	\$ 173,826	10
526,780	615,992	604,645	3200 Non-Certificated Salaries	587,064	637,500	662,099	24,599	4
1,329,292	1,143,693	1,155,055	3500 Employee Benefits	1,452,081	1,101,929	1,405,359	303,430	28
<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>3,950,346</u>	<u>501,855</u>	15
96,726	-	128,061	4100 Professional and Technical Services	-	-	-	-	-
153	356	49	4200 Staff Travel	1,350	1,350	797	(553)	(41)
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	31,799	(26,933)	(46)
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>157,016</u>	<u>(16,976)</u>	(10)
-	-	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>\$ 4,107,362</u>	<u>\$ 484,879</u>	13



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

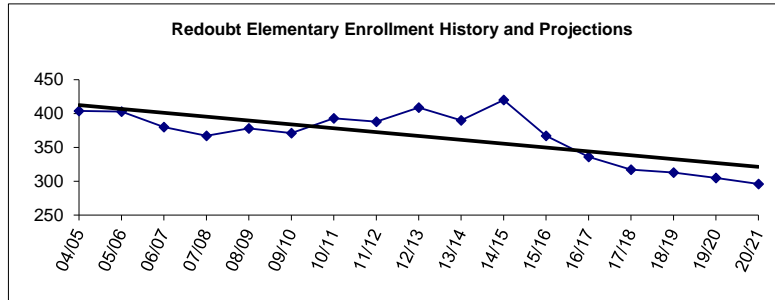
FTE's Included In Current Budget

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	15.50
1.45	1.40	1.40	Specialist*	1.40	1.50	2.00
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>23.50</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>38.24</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.

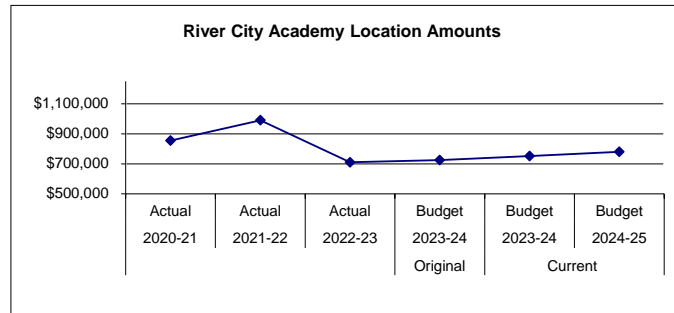


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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	\$ 464,666	\$ (11,752)	(2)
41,173	47,733	57,954	3200 Non-Certificated Salaries	52,977	51,704	53,858	2,154	4
222,991	223,028	178,121	3500 Employee Benefits	254,136	206,559	248,530	41,971	20
<u>759,478</u>	<u>860,387</u>	<u>692,666</u>	Subtotal - Personnel Services	<u>711,570</u>	<u>734,681</u>	<u>767,054</u>	<u>32,373</u>	4
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	871	(162)	(16)
20,934	26,520	15,370	4500 Supplies, Materials, and Media	10,828	13,141	10,024	(3,117)	(24)
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>13,045</u>	<u>(3,279)</u>	(20)
<u>2,526</u>	<u>1,892</u>	<u>-</u>	5100 Equipment	<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>\$ 780,099</u>	<u>\$ 29,094</u>	4



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

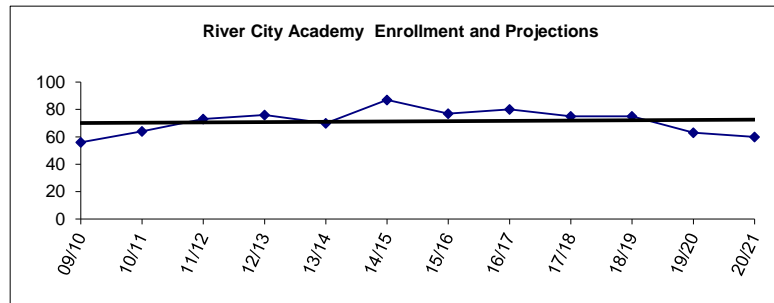
FTE's Included In Current Budget

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	0.67
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>5.67</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>6.68</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.

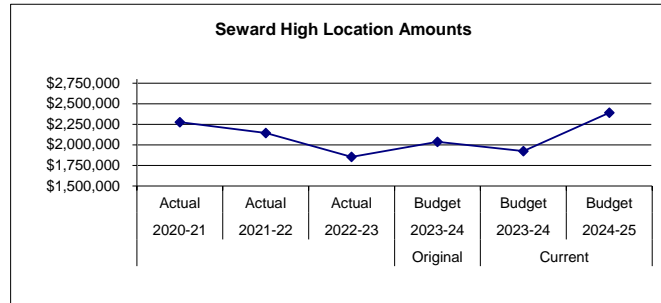


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures
Location: 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	\$ 935,196	\$ 157,668	20
367,638	395,431	306,572	3200 Non-Certificated Salaries	314,696	338,657	348,435	9,778	3
659,250	548,447	421,285	3500 Employee Benefits	605,163	458,551	694,243	235,692	51
<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>1,977,874</u>	<u>403,138</u>	26
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
-	2,235	3,434	4200 Staff Travel	6,750	6,750	5,580	(1,170)	(17)
-	-	-	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	30,962	(3,886)	(11)
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>412,704</u>	<u>61,745</u>	18
<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>\$ 2,390,578</u>	<u>\$ 464,883</u>	24



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

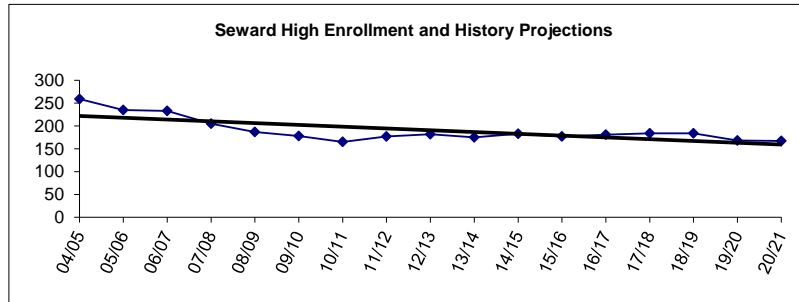
FTE's Included In Current Budget

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	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>9.56</u>
<u>19.59</u>	<u>15.69</u>	<u>18.25</u>	Total	<u>14.75</u>	<u>17.31</u>	<u>20.06</u>

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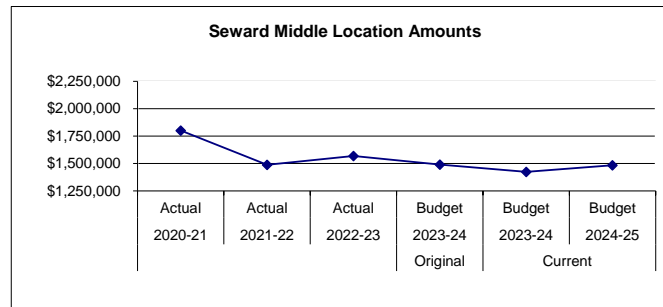


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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	\$ 600,657	\$ (49,054)	(8)
186,420	178,714	205,602	3200 Non-Certificated Salaries	186,242	204,192	213,109	8,917	4
551,556	384,025	386,462	3500 Employee Benefits	465,769	350,065	432,640	82,575	24
<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>1,246,406</u>	<u>42,438</u>	<u>4</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	1,325	(355)	(21)
18,650	36,256	36,899	4500 Supplies, Materials, and Media	17,485	17,872	14,468	(3,404)	(19)
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>238,693</u>	<u>19,412</u>	<u>9</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>\$ 1,485,099</u>	<u>\$ 61,327</u>	<u>4</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

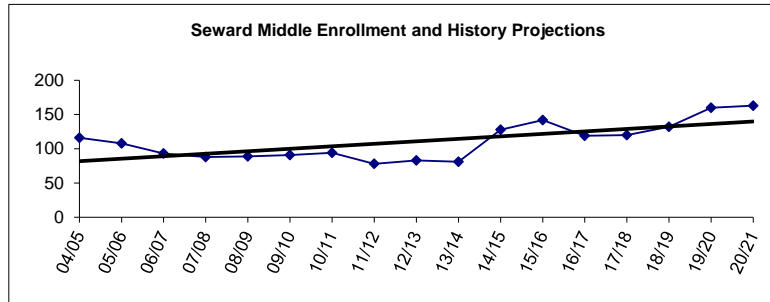
FTE's Included In Current Budget

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	5.35
0.60	0.69	0.60	Specialist*	0.60	0.50	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>7.35</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	0.88
0.35	-	-	Nurse***	-	0.48	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>4.12</u>
<u>16.22</u>	<u>13.18</u>	<u>13.61</u>	Totals	<u>11.69</u>	<u>12.47</u>	<u>11.47</u>

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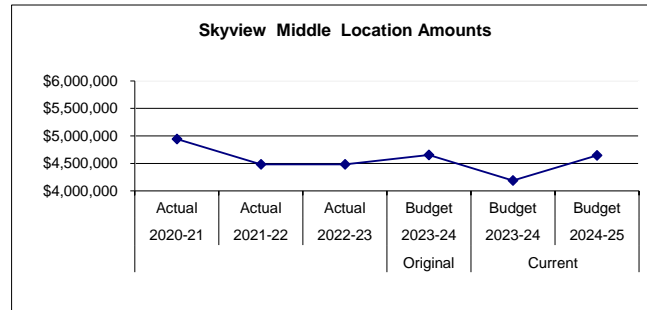


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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	\$ 2,124,368	\$ 205,626	11
676,099	606,335	774,163	3200 Non-Certificated Salaries	652,119	612,359	605,025	(7,334)	(1)
1,435,220	1,192,161	1,223,345	3500 Employee Benefits	1,506,238	1,146,497	1,431,512	285,015	25
<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>4,160,905</u>	<u>483,307</u>	13
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
107	366	210	4200 Staff Travel	675	675	517	(158)	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	3,906	(487)	(11)
60,881	115,327	103,765	4500 Supplies, Materials, and Media	68,042	59,153	50,854	(8,299)	(14)
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>485,255</u>	<u>(23,968)</u>	(5)
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>\$ 4,646,160</u>	<u>\$ 458,439</u>	11



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

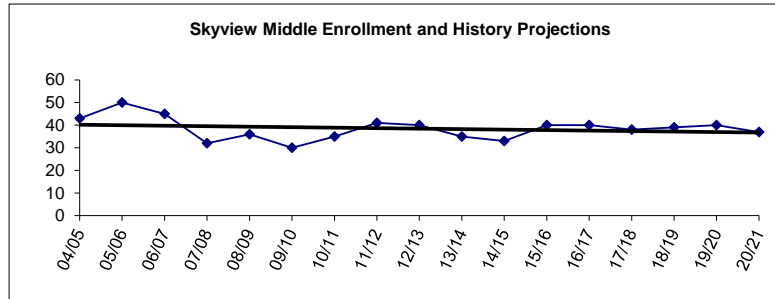
FTE's Included In Current Budget

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	17.50
1.89	1.95	1.71	Specialist*	1.71	1.62	1.63
5.00	5.00	5.00	Special Ed Teacher**	5.00	5.00	5.00
<u>29.39</u>	<u>25.45</u>	<u>28.21</u>	Certificated Subtotal	<u>23.71</u>	<u>24.12</u>	<u>25.63</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	0.88
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>13.54</u>
<u>43.55</u>	<u>38.61</u>	<u>44.75</u>	Total	<u>37.25</u>	<u>39.16</u>	<u>39.17</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.

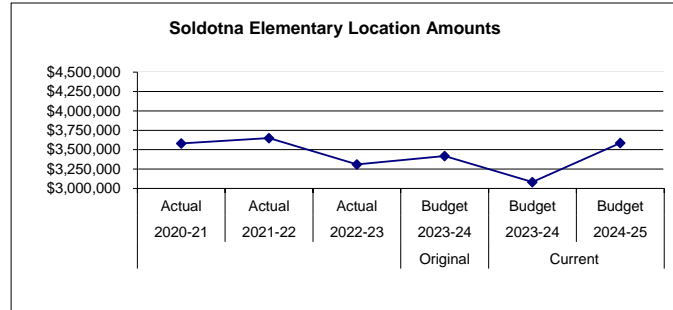


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures
Location: 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	\$ 1,749,088	\$ 230,921	15
554,977	617,496	541,382	3200 Non-Certificated Salaries	527,984	440,288	505,922	65,634	15
1,228,553	1,162,487	995,100	3500 Employee Benefits	1,216,742	964,589	1,196,997	232,408	24
<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>3,452,007</u>	<u>528,963</u>	18
-	-	85,960	4100 Professional and Technical Services	-	-	-	-	-
-	148	170	4200 Staff Travel	1,350	1,350	875	(475)	(35)
-	-	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	26,917	(22,752)	(46)
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>135,765</u>	<u>(24,217)</u>	(15)
-	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>\$ 3,587,772</u>	<u>\$ 504,746</u>	16



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

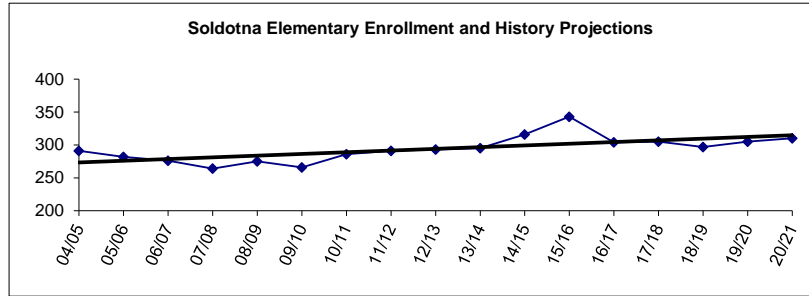
FTE's Included In Current Budget

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	13.50
1.15	1.35	0.40	Specialist*	0.40	1.10	1.60
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>21.10</u>
9.15	9.30	7.36	Special Ed Aide	7.36	7.45	7.35
0.40	0.40	0.40	Aide (ELL tutor budgeted @ Loc. 92)	0.40	0.37	0.38
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	2.00
<u>13.61</u>	<u>12.88</u>	<u>11.94</u>	Non-Certificated Subtotal	<u>11.44</u>	<u>11.50</u>	<u>11.41</u>
<u>35.41</u>	<u>34.23</u>	<u>33.34</u>	Total	<u>30.34</u>	<u>29.25</u>	<u>32.51</u>

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

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

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



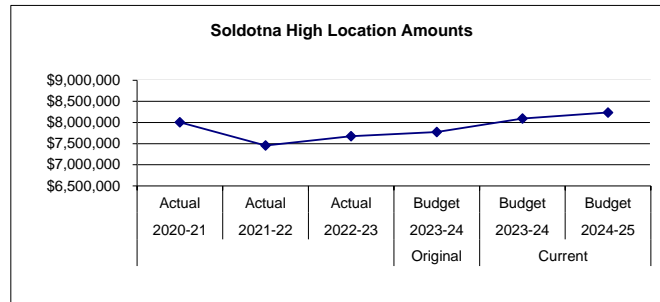
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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	\$ 3,943,387	\$ 155,449	4
1,124,246	1,128,021	1,161,238	3200 Non-Certificated Salaries	1,043,215	1,157,599	1,091,397	(66,202)	(6)
2,565,385	2,192,034	2,307,522	3500 Employee Benefits	2,580,483	2,508,125	2,604,945	96,820	4
<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>7,639,729</u>	<u>186,067</u>	<u>2</u>
-	26,222	325	4100 Professional and Technical Services	-	-	-	-	-
4,485	10,467	13,014	4200 Staff Travel	6,350	6,350	4,962	(1,388)	(22)
-	-	-	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	15,033	(4,843)	(24)
120,623	204,742	106,274	4500 Supplies, Materials, and Media	132,544	136,773	103,658	(33,115)	(24)
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>598,595</u>	<u>(34,762)</u>	<u>(5)</u>
<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>\$ 8,238,324</u>	<u>\$ 146,218</u>	<u>2</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
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

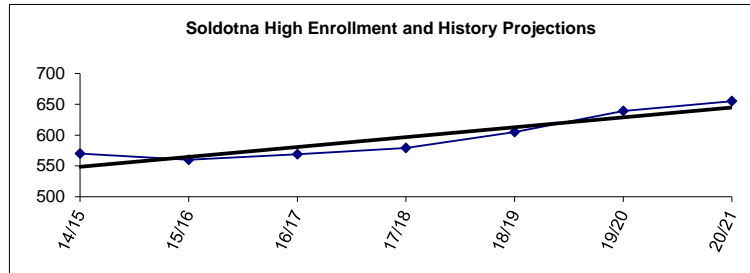
FTE's Included In Current Budget

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	28.50
5.12	5.18	4.54	Specialist*	4.54	4.60	5.60
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>45.10</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>70.36</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.



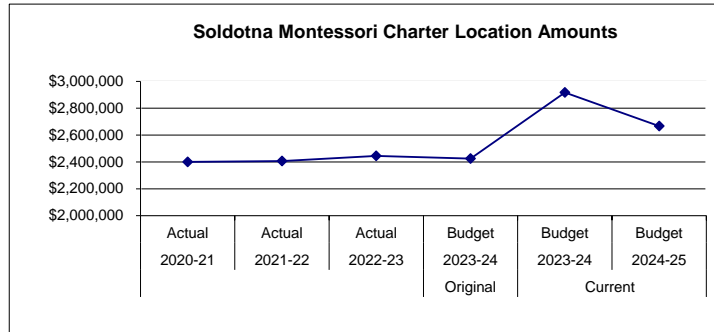
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures

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	<u>-</u>	<u>82,290</u>	<u>-</u>	<u>(82,290)</u>	<u>(100)</u>
<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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<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

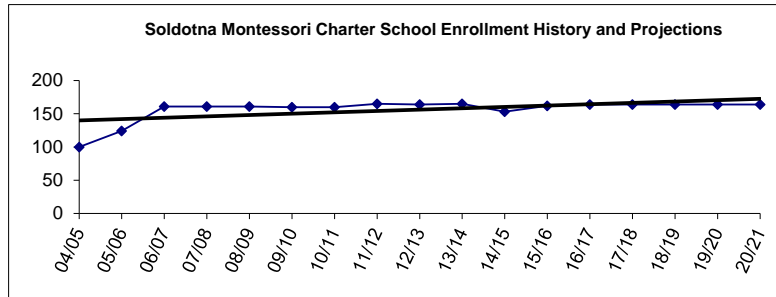
FTE's Included In Current Budget

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	9.85
0.40	0.45	-	Specialist*	-	0.40	0.40
1.00	1.00	1.00	Special Ed Teacher**	1.00	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>12.25</u>
1.51	1.51	1.69	Special Ed Aide	1.69	2.57	2.57
4.91	4.77	4.75	Aide	4.75	4.77	4.77
0.32	0.32	0.32	Nurse***	0.32	0.32	0.32
1.00	1.00	1.00	Support	1.00	1.00	1.00
1.00	1.00	1.00	Custodian	1.00	1.00	1.00
<u>8.74</u>	<u>8.60</u>	<u>8.76</u>	Non-Certificated Subtotal	<u>8.76</u>	<u>9.66</u>	<u>9.66</u>
<u>20.49</u>	<u>20.40</u>	<u>19.61</u>	Total	<u>19.61</u>	<u>21.91</u>	<u>21.91</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.

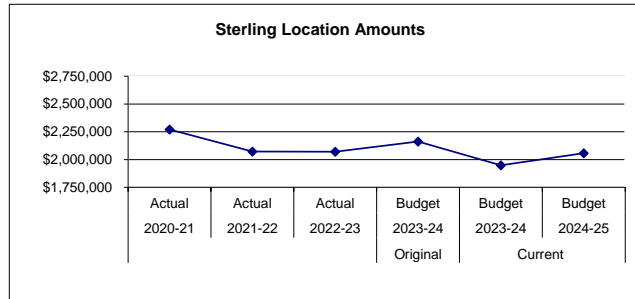


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures
Location: 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	\$ 950,262	\$ 31,476	3
268,486	280,328	325,407	3200 Non-Certificated Salaries	329,806	304,986	311,777	6,791	2
765,530	641,003	650,044	3500 Employee Benefits	741,676	583,527	678,812	95,285	16
<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>1,940,851</u>	<u>133,552</u>	7
-	-	275	4100 Professional and Technical Services	-	500	-	(500)	-
451	293	645	4200 Staff Travel	1,350	1,350	1,010	(340)	(25)
-	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	14,434	(17,624)	(55)
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>116,289</u>	<u>(24,182)</u>	(17)
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>\$ 2,057,140</u>	<u>\$ 109,370</u>	6



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

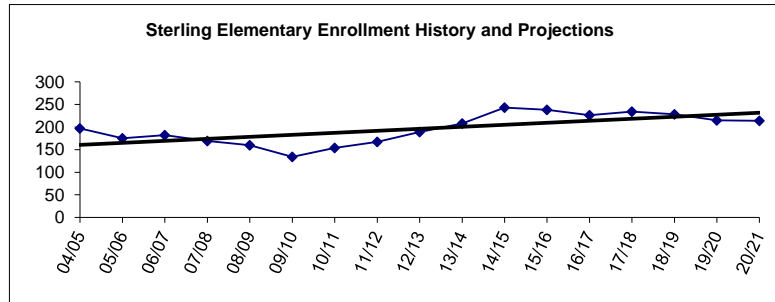
FTE's Included In Current Budget

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	7.90
0.90	1.20	1.60	Specialist*	0.70	0.80	0.80
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>11.70</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>18.10</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.

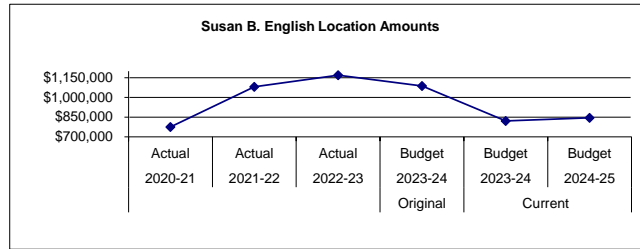


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures
Location: 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	\$ 153,394	\$ (32,288)	(17)
133,911	147,199	185,934	3200 Non-Certificated Salaries	162,631	156,653	132,614	(24,039)	(15)
231,443	275,208	268,406	3500 Employee Benefits	311,213	199,731	194,727	(5,004)	(3)
<u>578,625</u>	<u>765,685</u>	<u>767,738</u>	Subtotal - Personnel Services	<u>822,619</u>	<u>542,066</u>	<u>480,735</u>	<u>(61,331)</u>	(11)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
176	3,438	3,743	4200 Staff Travel	4,500	4,500	4,048	(452)	(10)
-	-	-	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	3,868	(10,033)	(72)
7,920	26,243	24,094	4500 Supplies, Materials, and Media	16,606	21,269	10,906	(10,363)	(49)
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>364,685</u>	<u>85,462</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>\$ 845,420</u>	<u>\$ 24,131</u>	3



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

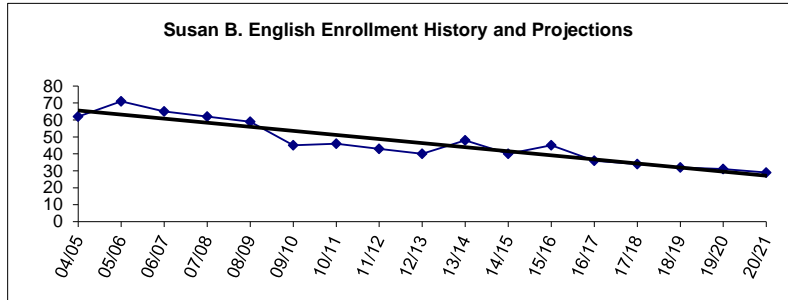
FTE's Included In Current Budget

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.

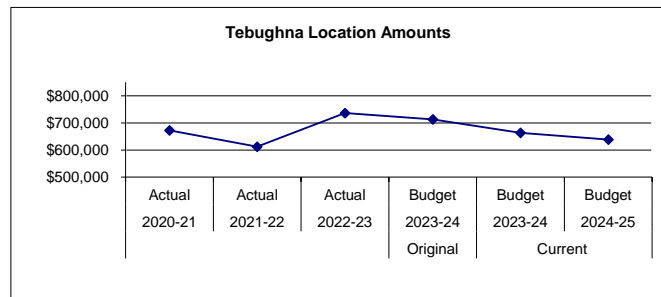


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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	\$ 188,143	\$ (45,613)	(20)
86,587	72,466	65,937	3200 Non-Certificated Salaries	91,550	72,659	84,393	11,734	16
143,420	101,419	150,690	3500 Employee Benefits	174,914	125,704	151,107	25,403	20
<u>440,293</u>	<u>360,505</u>	<u>480,523</u>	Subtotal - Personnel Services	<u>486,375</u>	<u>432,119</u>	<u>423,643</u>	<u>(8,476)</u>	(2)
-	-	-	4100 Professional and Technical Services	-	-	-	-	-
353	5,538	5,854	4200 Staff Travel	5,500	5,500	4,684	(816)	(15)
-	-	-	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	5,919	(6,443)	(52)
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>214,927</u>	<u>(16,254)</u>	(7)
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>\$ 638,570</u>	<u>\$ (24,730)</u>	(4)



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

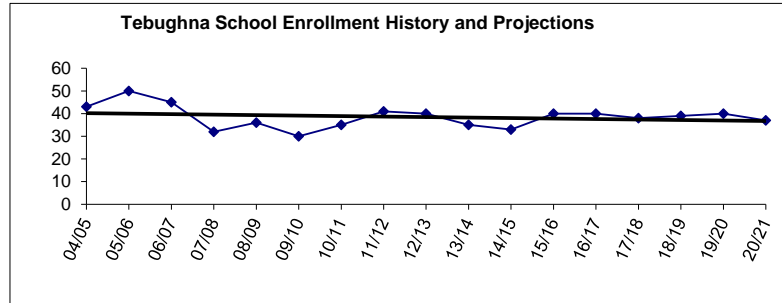
FTE's Included In Current Budget

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	2.15
-	0.10	0.11	Specialist *	0.01	-	-
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>

* "Specialists" as defined in the 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.

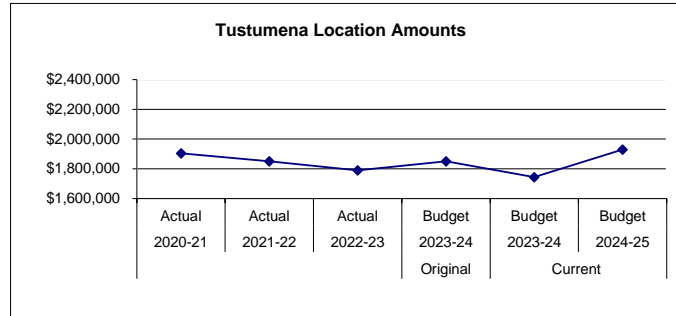


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures
Location: 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	\$ 826,114	\$ 89,256	12
266,011	274,448	283,753	3200 Non-Certificated Salaries	292,151	288,113	313,849	25,736	9
608,114	562,174	575,665	3500 Employee Benefits	651,136	561,132	650,576	89,444	16
<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>1,790,539</u>	<u>204,436</u>	13
-	-	275	4100 Professional and Technical Services	-	-	-	-	-
25	948	662	4200 Staff Travel	1,350	1,350	1,004	(346)	(26)
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	15,676	(11,573)	(42)
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>139,192</u>	<u>(19,078)</u>	(12)
<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>\$ 1,929,731</u>	<u>\$ 185,358</u>	11



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

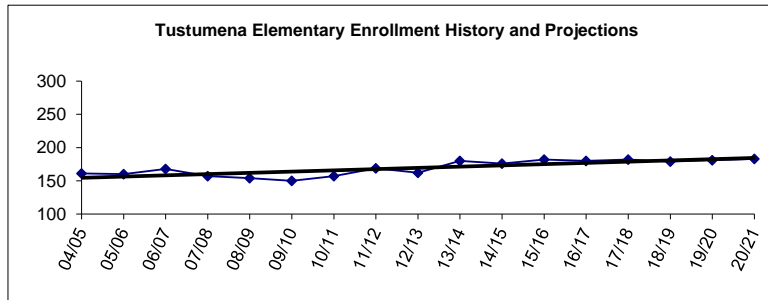
FTE's Included In Current Budget

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	-	0.20
2.00	2.00	2.00	Special Ed Teacher**	2.00	2.00	2.00
<u>12.10</u>	<u>11.30</u>	<u>11.20</u>	Certificated Subtotal	<u>9.70</u>	<u>10.20</u>	<u>10.70</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>17.85</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.



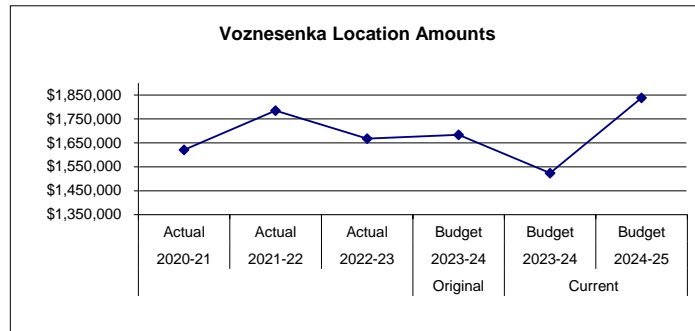
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

Fund: 100 General Fund - Expenditures

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	\$ 758,635	\$ 93,307	14
220,171	244,402	239,006	3200 Non-Certificated Salaries	248,933	209,317	272,763	63,446	30
527,328	535,417	475,444	3500 Employee Benefits	591,730	449,326	617,110	167,784	37
<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>1,648,508</u>	<u>324,537</u>	25
-	100	-	4100 Professional and Technical Services	-	-	-	-	-
172	1,507	2,089	4200 Staff Travel	1,800	1,800	1,575	(225)	(13)
-	-	-	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	131,672	(852)	(1)
17,827	31,131	36,750	4500 Supplies, Materials, and Media	14,267	24,336	14,127	(10,209)	(42)
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>190,054</u>	<u>(9,855)</u>	(5)
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>\$ 1,838,562</u>	<u>\$ 314,682</u>	21



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

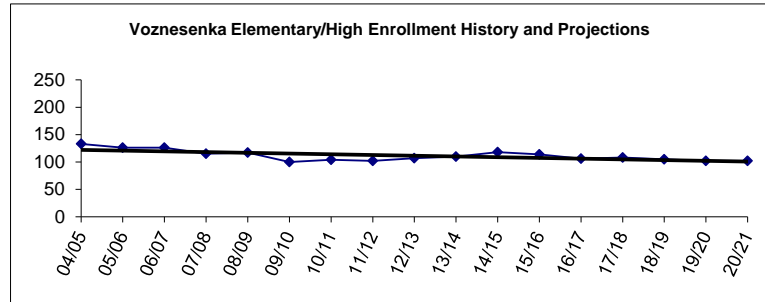
FTE's Included In Current Budget

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	0.72
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>10.92</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>17.18</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.

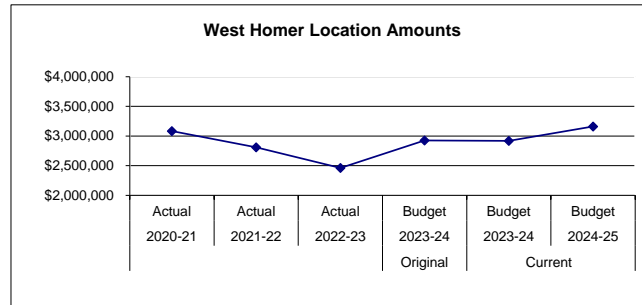


**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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	\$ 1,348,310	\$ 84,582	7
487,804	411,226	439,017	3200 Non-Certificated Salaries	481,809	475,942	553,874	77,932	16
1,053,819	864,813	737,633	3500 Employee Benefits	1,071,967	884,965	1,090,513	205,548	23
<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>2,992,697</u>	<u>368,062</u>	14
-	-	275	4100 Professional and Technical Services	-	101,674	-	(101,674)	-
319	656	1,537	4200 Staff Travel	1,350	1,350	918	(432)	(32)
-	-	-	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	22,797	(14,636)	(39)
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>169,271</u>	<u>(123,750)</u>	(42)
-	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>\$ 3,161,968</u>	<u>\$ 242,762</u>	8



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

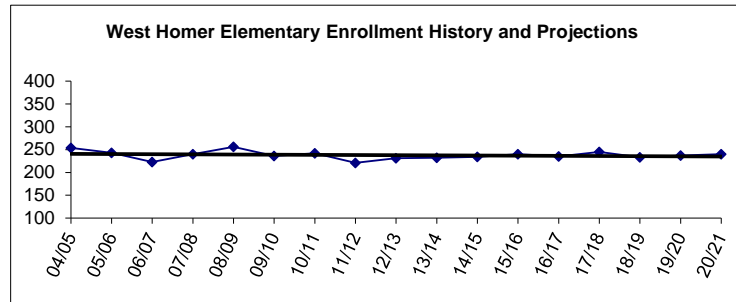
FTE's Included In Current Budget

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	0.80
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>17.80</u>
8.27	7.39	7.04	Special Ed Aide	7.04	7.44	7.44
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>12.05</u>
<u>34.11</u>	<u>31.78</u>	<u>29.92</u>	Total	<u>27.36</u>	<u>28.95</u>	<u>29.85</u>

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

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

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



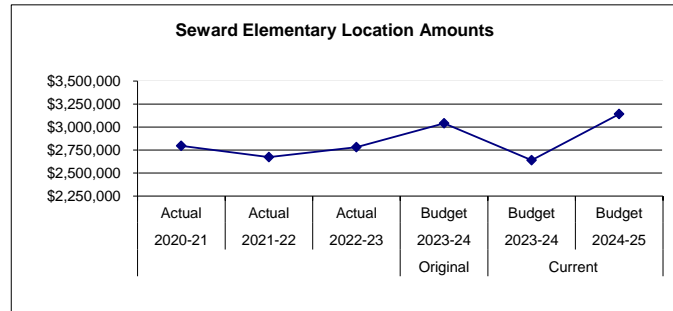
**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2024 - 2025 Budget**

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	\$ 1,571,465	\$ 165,300	12
268,322	320,444	307,706	3200 Non-Certificated Salaries	314,453	325,561	350,711	25,150	8
844,738	752,093	729,444	3500 Employee Benefits	1,020,499	698,230	987,675	289,445	41
<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>2,909,851</u>	<u>479,895</u>	<u>20</u>
-	27,739	-	4100 Professional and Technical Services	-	-	-	-	-
319	1,968	12,976	4200 Staff Travel	1,850	1,850	1,378	(472)	(26)
-	-	-	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	24,439	(20,863)	(46)
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>231,135</u>	<u>20,923</u>	<u>10</u>
-	-	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>\$ 3,140,986</u>	<u>\$ 500,818</u>	<u>19</u>



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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
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

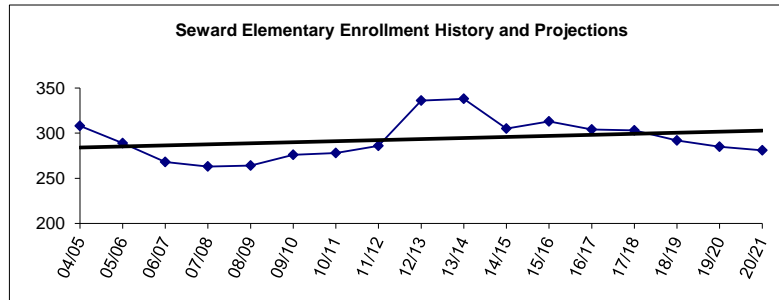
FTE's Included In Current Budget

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	14.33
2.00	0.66	2.00	Specialist*	1.40	1.00	0.60
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>19.93</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>27.53</u>	<u>24.46</u>	<u>28.65</u>	Total	<u>25.65</u>	<u>24.67</u>	<u>26.87</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	66,326	(628)	(1)
108,282	90,315	77,923	3500 Employee Benefits	48,990	94,995	82,418	(12,577)	(13)
<u>182,070</u>	<u>175,727</u>	<u>148,321</u>	Subtotal - Personnel Services	<u>116,074</u>	<u>161,949</u>	<u>148,744</u>	<u>(13,205)</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	1,540	-	-
<u>241,215</u>	<u>253,472</u>	<u>282,329</u>	Subtotal - Other	<u>217,604</u>	<u>287,565</u>	<u>202,765</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>\$ 351,509</u>	<u>\$ (58,375)</u>	(13)

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	\$ 185,562	\$ (6,938)	(4)
40,188	51,440	36,784	3200 Non-Certificated Salaries	35,484	35,354	34,726	(628)	(2)
79,447	77,103	72,654	3500 Employee Benefits	63,399	75,280	72,634	(2,646)	(4)
<u>327,669</u>	<u>315,805</u>	<u>296,732</u>	Subtotal - Personnel Services	<u>291,383</u>	<u>303,134</u>	<u>292,922</u>	<u>(10,212)</u>	(3)
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>	4
<u>760</u>	<u>13,300</u>	<u>-</u>	5100 Equipment	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>(2,500)</u>	(100)
<u>\$ 356,076</u>	<u>\$ 386,847</u>	<u>\$ 347,544</u>	Location Totals	<u>\$ 360,333</u>	<u>\$ 372,084</u>	<u>\$ 361,872</u>	<u>\$ (10,212)</u>	(3)

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>

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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	-	-	-

* "Specialists" as defined in the 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: 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	\$ 181,254	\$ (18,118)	(9)
70,282	84,586	83,113	3200 Non-Certificated Salaries	78,236	77,941	76,498	(1,443)	(2)
97,151	96,554	100,791	3500 Employee Benefits	106,410	102,640	97,699	(4,941)	(5)
<u>341,981</u>	<u>409,597</u>	<u>378,150</u>	Subtotal - Personnel Services	<u>384,018</u>	<u>379,953</u>	<u>355,451</u>	<u>(24,502)</u>	(6)
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>\$ 603,837</u>	<u>\$ (35,320)</u>	(6)

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
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>

* "Specialists" as defined in the 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: 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	744,834	(25,997)	(3)
358,737	392,632	404,271	3500 Employee Benefits	451,981	413,215	423,625	10,410	3
<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>1,168,459</u>	<u>(15,587)</u>	(1)
97,866	91,039	105,435	4100 Professional and Technical Services	103,773	128,000	128,000	-	-
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>(18,847)</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>\$ 1,149,612</u>	<u>\$ (15,587)</u>	(1)

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	201,619	(25,163)	(11)
102,222	104,928	125,928	3500 Employee Benefits	120,441	120,008	112,965	(7,043)	(6)
<u>273,182</u>	<u>297,211</u>	<u>404,410</u>	Subtotal - Personnel Services	<u>327,985</u>	<u>346,790</u>	<u>314,584</u>	<u>(32,206)</u>	<u>(9)</u>
1,185	23,104	2,469	4100 Professional and Technical Services	3,500	3,500	1,000	(2,500)	(71)
2,660	9,575	13,413	4200 Staff Travel	13,790	14,362	13,250	(1,112)	(8)
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	241,200	(400)	(0)
5,782	143,706	25,929	4500 Supplies, Materials, and Media	31,000	30,637	29,050	(1,587)	(5)
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>300,913</u>	<u>(3,348)</u>	<u>(1)</u>
(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>\$ 615,497</u>	<u>\$ (36,878)</u>	<u>(6)</u>

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
FTE's Included In Current Budget						
-	-	-	Director	-	-	-
-	-	-	Specialist*	-	-	-
-	-	-	Special Ed Teacher**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
1.00	1.00	1.00	Director	1.00	1.00	1.00
-	-	-	Nurse ***	-	-	-
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
2.03	2.03	2.09	Non-Certificated Subtotal	2.09	3.09	3.09
2.03	2.03	2.09	Total	2.09	3.09	3.09

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
2018- 2019 Budget**

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

Date: 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	\$ 478,441	\$ 21,628	5
318,452	326,191	313,499	3500 Employee Benefits	328,866	280,048	354,534	74,486	27
<u>774,167</u>	<u>789,529</u>	<u>792,987</u>	Subtotal - Personnel Services	<u>841,693</u>	<u>736,861</u>	<u>832,975</u>	<u>96,114</u>	13
-	-	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>\$ 822,052</u>	<u>\$ 87,713</u>	12

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>

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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: 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	\$ 289,928	\$ (20,952)	(7)
427,474	450,102	508,813	3200 Non-Certificated Salaries	610,158	708,694	601,370	(107,324)	(15)
282,236	271,331	322,677	3500 Employee Benefits	392,188	362,678	369,014	6,336	2
<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>1,260,312</u>	<u>(121,940)</u>	(9)
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	-	-
(108,501)	(197,223)	(193,572)	4950 Indirect Costs	(100,000)	(100,000)	(100,000)	-	-
<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>	13
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>\$ 1,625,139</u>	<u>\$ (81,247)</u>	(5)

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	1,322,263	(289,036)	(18)
611,557	617,372	638,534	3500 Employee Benefits	751,807	766,172	744,006	(22,166)	(3)
<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>2,069,769</u>	<u>(311,202)</u>	<u>(13)</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>\$ 3,060,427</u>	<u>\$ (188,492)</u>	<u>(6)</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	\$ 2,189,585	\$ 510,159	30
207,191	270,100	290,871	3200 Non-Certificated Salaries	235,422	170,408	261,487	91,079	53
698,297	600,671	710,993	3500 Employee Benefits	751,659	682,597	1,073,609	391,012	57
<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>3,524,681</u>	<u>992,250</u>	<u>39</u>
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>	<u>(26)</u>
<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>	<u>(100)</u>
<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>\$ 4,748,176</u>	<u>\$ 546,065</u>	<u>13</u>

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	2.00
8.21	7.19	6.48	Specialist*	6.48	10.85	13.85
9.80	9.38	9.45	Special Ed Teacher**	8.45	6.87	5.87
<u>22.16</u>	<u>19.72</u>	<u>20.08</u>	Certificated Subtotal	<u>18.08</u>	<u>22.87</u>	<u>24.87</u>
2.88	3.25	2.80	Special Ed Aide	2.80	3.28	3.37
-	-	-	Nurse ***	-	-	-
3.00	3.00	3.00	Support	3.00	3.00	3.00
<u>5.88</u>	<u>6.25</u>	<u>5.80</u>	Non-Certificated Subtotal	<u>5.80</u>	<u>6.28</u>	<u>6.37</u>
<u>28.04</u>	<u>25.97</u>	<u>25.88</u>	Total	<u>23.88</u>	<u>29.15</u>	<u>31.24</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.

** "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	(304,326)	(1,007,721)	(143)
10,969,820	11,158,494	6,350,874	3500 Employee Benefits	2,964,951	7,404,560	3,535,887	(3,868,673)	(52)
1,251,637	1,570,859	1,713,231	3631 Worker Compensation	1,713,231	1,961,945	1,961,945	-	-
<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>4,875,475</u>	<u>(6,048,857)</u>	(55)
-	-	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	8,696,328	983,883	13
-	1,560,419	2,111,369	4450 Insurance and Bond Premiums	2,111,369	2,539,963	1,488,736	(1,051,227)	(41)
-	-	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>-</u>	<u>(18,000)</u>	(100)
<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>10,266,664</u>	<u>(253,426)</u>	(2)
-	-	781,187	5100 Equipment	-	-	-	-	-
<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>-</u>	<u>(695,000)</u>	(100)
<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>\$ 15,142,139</u>	<u>\$ (6,302,283)</u>	(28)

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
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**	-	-	-
-	-	-	Certificated Subtotal	-	-	-
-	-	-	Aide	-	-	-
-	-	-	Nurse ***	-	-	-
4.00	4.00	4.00	Support	-	4.00	4.00
-	-	-	Custodian	-	-	-
4.00	4.00	4.00	Non-Certificated Subtotal	-	4.00	4.00
4.00	4.00	4.00	Total	-	4.00	4.00

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

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

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

**KENAI PENINSULA BOROUGH SCHOOL DISTRICT
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	-	(11,934)	(100)
710	2,676	4,296	4200 Staff Travel	14,475	12,000	-	(12,000)	(100)
3,055	3,234	-	4300 Utility Services	-	-	-	-	-
58	462	92	4400 Other Purchased Services	150	150	-	(150)	(100)
433,868	361,184	300,279	4500 Supplies, Materials, and Media	673,400	722,493	-	(722,493)	(100)
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>-</u>	<u>(746,577)</u>	(100)
-	-	-	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>\$ 37,678</u>	<u>\$ (748,534)</u>	(95)

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	\$ 952,220	529,861	125
12,528	59,495	36,828	3200 Non-Certificated Salaries	70,826	56,865	63,565	6,700	12
116,162	158,701	437,926	3500 Employee Benefits	569,560	187,824	507,726	319,902	170
<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>1,523,511</u>	<u>856,463</u>	128
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	79,614	14,162	22
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>517,270</u>	<u>17,375</u>	3
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>\$ 2,040,781</u>	<u>\$ 873,838</u>	75

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	1.20	Support	1.33	-	-
-	-	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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** "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: 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	\$ 408,232	(2,116)	(1)
49,209	46,753	80,091	3200 Non-Certificated Salaries	31,710	31,589	28,579	(3,010)	(10)
69,303	146,048	171,525	3500 Employee Benefits	169,116	163,731	158,870	(4,861)	(3)
<u>253,100</u>	<u>606,974</u>	<u>699,912</u>	Subtotal - Personnel Services	<u>640,293</u>	<u>605,668</u>	<u>595,681</u>	<u>(9,987)</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>\$ 686,164</u>	<u>\$ (15,835)</u>	(2)

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
0.06	0.06	-	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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**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	348,317	38,352	12
221,421	127,024	163,739	3500 Employee Benefits	245,747	178,609	248,441	69,832	39
<u>579,909</u>	<u>318,696</u>	<u>445,723</u>	Subtotal - Personnel Services	<u>715,968</u>	<u>488,574</u>	<u>596,758</u>	<u>108,184</u>	<u>22</u>
-	-	-	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>	<u>(2)</u>
<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>\$ 681,158</u>	<u>\$ 106,285</u>	<u>18</u>

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	4.82
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	5.82
5.83	6.73	8.08	Total	8.08	6.82	5.82

* "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	\$ -	\$ (583,416)	(100)
-	-	-	3200 Non-Certificated Salaries	26,646	26,646	-	(26,646)	-
-	-	-	3500 Employee Benefits	91,327	776,261	-	(776,261)	(100)
-	-	-	Subtotal - Personnel Services	554,232	1,386,323	-	(1,386,323)	(100)
-	-	-	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>\$ -</u>	<u>\$ (1,386,323)</u>	(100)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Fund Totals	<u>\$ 563,840</u>	<u>\$ 1,386,323</u>	<u>\$ -</u>	<u>\$ (1,386,323)</u>	(100)

**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	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Custodian	<u>-</u>	<u>-</u>	<u>-</u>
<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**

Fund: 255 Food Service

Date: 4/15/24

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
<u>Revenue</u>								
\$ 52,802	\$ 21,734	\$ 776,918	0020 Type A Lunch-Pupils	\$ 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	-	-
161,568	199,887	188,914	0162 USDA	150,000	150,000	150,000	\$ -	-
<u>2,811,850</u>	<u>4,996,106</u>	<u>3,474,773</u>	Total Revenue	<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>3,474,773</u>	Total Revenue & Other Financing Sources	<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	1,542,345	1,540,385	(1,960)	(0)
1,003,071	989,920	1,062,639	3500 Employee Benefits	1,136,888	1,136,888	1,106,334	(30,554)	(3)
<u>2,335,616</u>	<u>2,343,084</u>	<u>2,595,500</u>	Subtotal - Personnel Services	<u>2,679,233</u>	<u>2,679,233</u>	<u>2,646,719</u>	<u>(32,514)</u>	<u>(1)</u>
1,260	459	825	4100 Professional and Technical Services	-	-	-	-	-
1,336	2,016	8,958	4200 Staff Travel	6,500	6,500	6,500	-	-
1,657	1,187	2,033	4300 Utility Services	2,100	2,100	2,100	-	-
31,150	31,717	35,535	4400 Other Purchased Services	20,700	20,700	20,700	-	-
923,708	1,334,551	1,716,564	4500 Supplies, Materials, and Media	1,362,400	1,362,400	1,210,900	(151,500)	(11)
4,666	3,541	2,038	4900 Other Expenses	4,400	4,400	4,400	-	-
<u>963,777</u>	<u>1,373,471</u>	<u>1,765,953</u>	Subtotal - Other	<u>1,396,100</u>	<u>1,396,100</u>	<u>1,244,600</u>	<u>(151,500)</u>	<u>(11)</u>
26,152	32,389	9,610	5100 Equipment	-	-	-	-	-
<u>3,325,545</u>	<u>3,748,944</u>	<u>4,371,063</u>	Fund Total	<u>4,075,333</u>	<u>4,075,333</u>	<u>3,891,319</u>	<u>(184,014)</u>	<u>(5)</u>
36,305	1,247,162	(896,290)	Excess (Deficiency) of Revenues over Expenditures	(520,383)	(520,383)	(336,369)	184,014	-
<u>1,106,345</u>	<u>1,142,650</u>	<u>2,389,812</u>	Fund Balance, Beginning of Year	<u>1,493,522</u>	<u>1,493,522</u>	<u>973,139</u>	<u>(520,383)</u>	<u>(35)</u>
<u>\$ 1,142,650</u>	<u>\$ 2,389,812</u>	<u>\$ 1,493,522</u>	Fund Balance, End of Year	<u>\$ 973,139</u>	<u>\$ 973,139</u>	<u>\$ 636,770</u>	<u>\$ (336,369)</u>	<u>(35)</u>

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

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

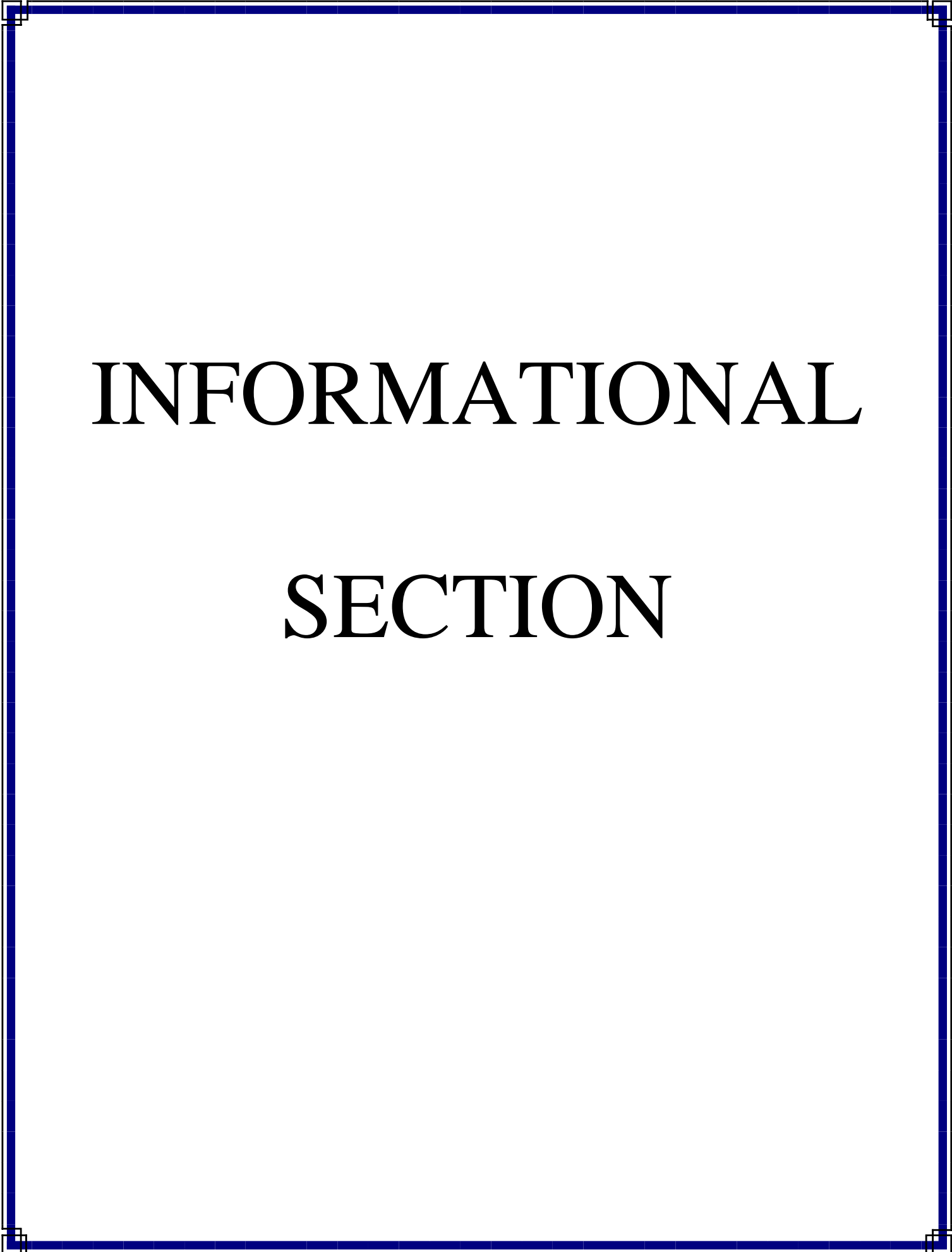
Fund: 205 Student Transportation

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
<u>Revenue</u>								
\$ 6,078,294	\$ 7,206,772	\$ 7,385,941	0050 Intergovernmental - State	7,492,521	7,492,521	7,208,430	\$ (284,091)	(4)
6,078,294	7,206,772	7,385,941	Total Revenue	7,492,521	7,492,521	7,208,430	(284,091)	(4)
<u>Other Financing Sources</u>								
-	550,000	550,000	0250 Transfer From Other Funds	550,000	550,000	-	(550,000)	-
-	550,000	550,000	Total Other Financing Sources	550,000	550,000	-	(550,000)	-
6,078,294	7,756,772	7,935,941	Total Revenue & Other Financing Sources	8,042,521	8,042,521	7,208,430	\$ (834,091)	(10)
<u>Expenditure</u>								
86,533	98,095	108,100	3200 Non-Certificated Salaries	105,395	105,395	111,852	6,457	6
74,192	78,449	82,519	3500 Employee Benefits	88,795	88,795	83,718	(5,077)	(6)
160,725	176,544	190,619	Subtotal - Personnel Services	194,190	194,190	195,570	1,380	1
-	604	354	4100 Professional and Technical Services	-	-	-	-	-
2,051	3,147	3,797	4200 Staff Travel	3,250	3,250	3,250	-	-
4,362	6,456	5,614	4300 Utility Services	1,500	1,500	1,500	-	-
6,261,451	8,083,034	7,472,765	4400 Other Purchased Services	7,834,881	7,834,881	7,349,293	(485,588)	-
7,345	7,250	1,120	4500 Supplies, Materials, and Media	8,500	8,500	8,500	-	-
-	-	-	4900 Other Expenses	200	200	100	(100)	(50)
6,275,209	8,100,491	7,483,650	Subtotal - Other	7,848,331	7,848,331	7,362,643	(485,688)	-
601	-	-	5100 Equipment	-	-	-	-	-
6,436,535	8,277,035	7,674,269	Fund Total	8,042,521	8,042,521	7,558,213	(484,308)	-
(358,241)	(520,263)	261,672	Excess (Deficiency) of Revenues over Expenditures	-	-	(349,783)	(349,783)	-
1,181,600	823,960	303,697	Fund Balance, Beginning of Year	565,369	565,369	565,369	-	-
\$ 823,359	\$ 303,697	\$ 565,369	Fund Balance, End of Year	\$ 565,369	\$ 565,369	\$ 215,586	\$ (349,783)	(62)

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

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INFORMATIONAL SECTION

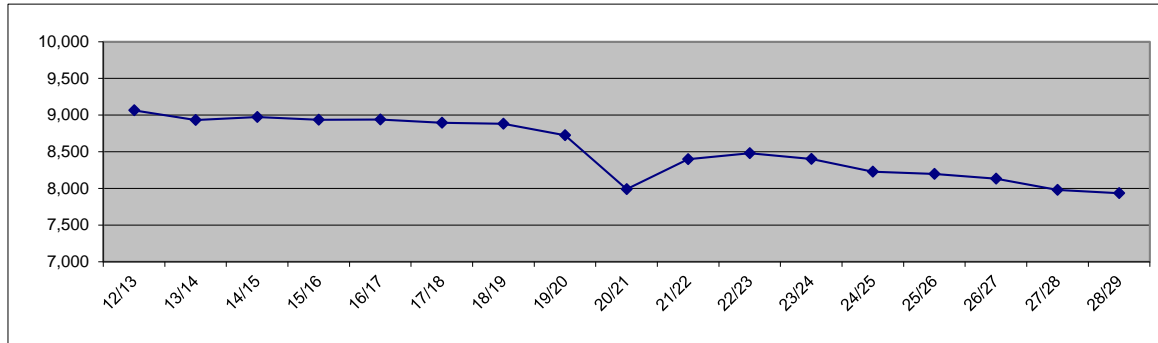
KENAI PENINSULA BOROUGH SCHOOL DISTRICT

2024-2025 Budget Enrollment History and Projections

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

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

Year	PreSch	K	1	2	3	4	5	6	7	8	9	10	11	12	Enroll	Growth
12/13	223	691	661	652	685	689	661	670	631	722	701	730	662	687	9,065	-0.71%
13/14	215	692	666	660	644	663	668	644	670	636	695	682	729	668	8,932	-1.47%
14/15	197	697	691	670	664	644	676	690	653	679	636	684	667	726	8,974	0.47%
15/16	225	661	696	686	685	672	654	671	675	665	667	622	677	679	8,935	-0.43%
16/17	245	663	675	702	676	685	681	661	675	679	654	658	607	678	8,939	0.04%
17/18	248	686	655	670	684	692	694	692	647	659	660	656	646	606	8,895	-0.49%
18/19	236	637	686	645	693	702	675	699	673	643	642	665	653	633	8,882	-0.15%
19/20	243	632	616	672	640	675	712	668	680	667	631	624	654	611	8,725	-1.77%
20/21	189	583	554	548	595	571	612	665	594	644	656	589	579	611	7,990	-8.42%
21/22	132	631	624	608	610	656	630	664	704	637	659	677	590	576	8,398	5.11%
22/23	147	572	663	637	612	616	666	656	664	710	665	663	643	567	8,481	0.99%
23/24	124	581	583	661	623	598	609	665	651	661	706	647	648	644	8,401	-0.94%
24/25	0	573	585	589	657	618	592	647	674	644	640	704	646	661	8,230	-2.04%
25/26	0	576	575	584	588	654	616	592	660	676	632	643	723	678	8,197	-0.40%
26/27	0	575	578	580	577	584	649	615	605	662	664	635	662	747	8,133	-0.78%
27/28	0	573	577	583	573	573	579	633	628	607	647	667	654	686	7,980	-1.88%
28/29	0	574	575	582	576	569	568	608	646	630	593	650	686	678	7,935	-0.56%



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	Nililchik 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	40.20	3.00
07	Kenai Central High School	47.84	46.82	49.22	49.50	46.84	49.96	47.40	52.90	5.50
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	34.20	1.40
11	Kenai Middle School	37.50	37.08	40.36	42.86	39.04	43.03	41.16	41.16	-
13	Homer Middle School	25.14	26.84	24.36	24.26	24.11	23.76	23.54	26.04	2.50
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	18.33	0.70
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	10.22	(1.00)
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	38.24	2.50
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	44.96	2.80
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	48.89	1.90
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	22.70	(0.40)

**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	70.36	1.08
12	Skyview Middle School	46.94	45.74	45.92	43.55	38.61	44.75	39.16	39.17	0.01
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	1,010.22	38.43

**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	431.45
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	648.55
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	1,174.48

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		<u>8,230</u>	<u>999,900</u>	<u>11,998,800</u>	<u>74,395</u>

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

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2023

<u>ASSETS</u>	Major Funds			
	General	Equipment - Special Revenue	ESSER III - Special Revenue	Title I - Special Revenue
Assets:				
Cash	\$ 11,935	\$ -	\$ -	\$ -
Equity in Central Treasury	16,794,529	2,465,968	-	-
Accounts Receivable	136,693	-	-	55
Prepaid Items	1,128,837	-	-	-
Due from Other Governments	-	-	3,736,001	2,320,276
Due from Special Revenue Funds	7,457,879	-	-	-
Inventories	837,026	-	-	-
Total Assets	\$ 26,366,899	\$ 2,465,968	\$ 3,736,001	\$ 2,320,331
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accounts Payable	\$ 691,380	\$ -	\$ -	\$ 2,728
Accrued Liabilities	8,413,929	-	-	-
Due to General Fund	-	-	3,736,001	2,317,603
Total Liabilities	9,105,309	-	3,736,001	2,320,331
Fund Balances:				
Nonspendable:				
Inventories	837,026	-	-	-
Prepaid Items	1,128,837	-	-	-
Restricted for:				
Home School Carry-over	1,191,814	-	-	-
Facilities Maintenance	1,724,298	-	-	-
Student Activities	-	-	-	-
Student Transportation	-	-	-	-
Other Educational Purpose	-	-	-	-
Committed:				
Minimum Fund Balance Policy	4,225,327	-	-	-
Equipment Fund	-	2,465,968	-	-
Student Nutrition Services	-	-	-	-
Assigned to:				
School Incentive Purchases	755,718	-	-	-
Professional - Technical Services	92,793	-	-	-
Purchased Services	20,237	-	-	-
Supplies	437,978	-	-	-
Other Expenses	948,782	-	-	-
Subsequent Year Operations	61,817	-	-	-
Unassigned (Deficit)	5,836,963	-	-	-
Total Fund Balances	17,261,590	2,465,968	-	-
Total Liabilities and Fund Balances	\$ 26,366,899	\$ 2,465,968	\$ 3,736,001	\$ 2,320,331

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

Concluded

	Non-Major Funds <u>Other</u>	Total Governmental <u>Funds</u>
<u>ASSETS</u>	<u>Governmental</u>	<u>Funds</u>
Assets:		
Cash	\$ -	\$ 11,935
Equity in Central Treasury	6,272,926	25,533,423
Accounts Receivable	25,431	162,179
Prepaid Items	-	1,128,837
Due from Other Governments	1,377,921	7,434,198
Due from Special Revenue Funds	-	7,457,879
Inventories	345,069	1,182,095
Total Assets	<u>\$ 8,021,347</u>	<u>\$ 42,910,546</u>
<u>LIABILITIES AND FUND BALANCES</u>		
Liabilities:		
Accounts Payable	\$ 47,509	\$ 741,617
Accrued Liabilities	-	8,413,929
Due to General Fund	1,404,275	7,457,879
Total Liabilities	<u>1,451,784</u>	<u>16,613,425</u>
Fund Balances:		
Nonspendable:		
Inventories	345,069	1,182,095
Prepaid Items	-	1,128,837
Restricted for:		
Home School Carry-over	-	1,191,814
Facilities Maintenance	-	1,724,298
Student Activities	3,613,454	3,613,454
Student Transportation	565,370	565,370
Other Educational Purpose	456,686	456,686
Committed:		
Minimum Fund Balance Policy	-	4,225,327
Equipment Fund	-	2,465,968
Student Nutrition Services	1,633,960	1,633,960
Assigned to:		
School Incentive Purchases	-	755,718
Professional - Technical Services	-	92,793
Purchased Services	-	20,237
Supplies	-	437,978
Other Expenses	-	948,782
Subsequent Year Operations	-	61,817
Unassigned (Deficit)	<u>(44,976)</u>	<u>5,791,987</u>
Total Fund Balances	<u>6,569,563</u>	<u>26,297,121</u>
Total Liabilities and Fund Balances	<u>\$ 8,021,347</u>	<u>\$ 42,910,546</u>

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

CODE STRUCTURE:

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

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

FUNCTION CODES

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

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

FUNCTION CODES AND DESCRIPTIONS

4100 REGULAR INSTRUCTION

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

4120 BILINGUAL/BICULTURAL EDUCATION INSTRUCTION

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4130 GIFTED/TALENTED INSTRUCTION

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

4140 ALTERNATIVE INSTRUCTION

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

4160 VOCATIONAL EDUCATION INSTRUCTION

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

4200 SPECIAL EDUCATION INSTRUCTION

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

4220 SPECIAL EDUCATION SUPPORT SERVICES - STUDENTS

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4320 GUIDANCE SERVICES

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

4330 HEALTH SERVICES

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

4350 SUPPORT SERVICES - INSTRUCTION

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

4352 LIBRARY SERVICE

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

4354 INSERVICE

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

4400 SCHOOL ADMINISTRATION

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4450 **SCHOOL ADMINISTRATION SUPPORT**

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

45xx **DISTRICT ADMINISTRATION**

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

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

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

4600 **OPERATION AND MAINTENANCE OF PLANT**

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

4700 **PUPIL ACTIVITY**

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

4760 **PUPIL TRANSPORTATION**

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4780 **COMMUNITY SERVICES**

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

4790 **FOOD SERVICES**

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

OBJECT CODES – REVENUE ACCOUNT DESCRIPTIONS

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

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

0011 CITY/BOROUGH – DIRECT APPROPRIATIONS

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

0012 SERVICES PERFORMED BY CITY/BOROUGH

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

0020 FOOD SERVICES

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

0021 TYPE A STUDENT MEAL SALES

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

0025 OTHER FOOD SALES

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

0040 OTHER LOCAL REVENUE

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

0041 TUITION FROM STUDENTS

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

0046 RENTAL

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

0050 REVENUE FROM STATE SOURCES

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

0051 FOUNDATION PROGRAM

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

0100 REVENUE FROM FEDERAL SOURCES - DIRECT

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

0150 FEDERAL ASSISTANCE THROUGH THE STATE OF ALASKA

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

0162 USDA DONATED COMMODITIES AND PAYMENTS IN LIEU OF COMMODITIES

Value of USDA donated commodities received. (Optional)

0210 PUPIL ACTIVITY REVENUE

0211 PUPIL ACTIVITY GATE RECEIPTS

0212 PUPIL ACTIVITY PICTURE RECEIPTS

0214 PUPIL ACTIVITY PARTICIPATION FEES

0215 PUPIL ACTIVITY FUND RAISING REVENUE

0216 PUPIL ACTIVITY FEE

0220 PUPIL ACTIVITY DONATIONS

0230 PROCEEDS FROM SALE OF PROPERTY AND EQUIPMENT (Optional)

0250 TRANSFERS FROM OTHER FUNDS

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

OBJECT CODES – EXPENDITURE ACCOUNT DESCRIPTIONS

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

OBJECT CODES AND DESCRIPTIONS

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

ACCOUNT CODES AND DESCRIPTIONS - PERSONNEL

3110 SUPERINTENDENT

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

3120 ASSISTANT SUPERINTENDENT - Certified

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

3130 PRINCIPAL/ASSISTANT PRINCIPAL

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

3140 DIRECTOR/COORDINATOR - Certified

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

3150 TEACHER

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

3161 EXTRA DUTY COMPENSATION - Certified

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

3162 EMOLUMENT

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

3171 SUBSTITUTES - Certified with Certificate

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

3172 TEMPORARY - Certified w/Certificate

Temporary teachers who have a teaching certificate.

3173 LONG TERM SUB – Certified

Substitute teachers for employees on long-term leave.

3180 SPECIALISTS - Certified

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

3190 LEAVE – Certified

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

3211 ADMINISTRATOR – Classified

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

3212 DIRECTOR/COORDINATOR - Classified

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

3220 SPECIALISTS - NURSES

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

3230 AIDES/TUTORS

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

3240 SUPPORT STAFF

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

3250 MAINTENANCE/CUSTODIAL

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

3260 FOOD SERVICE STAFF

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

3272 BUS DRIVERS: ACTIVITY and/or CO-CURRICULAR

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

3291 SUBSTITUTES - SUPPORT STAFF

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

3292 EXTRA DUTY COMPENSATION - Support

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

3293 LONG TERM SUB – Support

Substitutes for classified employees on long-term leave.

3294 TEMPORARY SALARIES - SUPPORT

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

3295 OVERTIME - SUPPORT

Overtime for support staff is recorded in this account.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

3296 SUBSTITUTES - Certified w/o certificate

Substitute teachers who do not have a teaching certificate.

3297 OFFICIALS

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

3300 LEAVE – Support

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

35xx BENEFITS

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

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

3511 Health Care Costs

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

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

3190 LEAVE – TRS

Cash in leave according to negotiated agreements.

3300 LEAVE – PERS

Cash in leave according to negotiated agreements.

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

OBJECT CODES AND DESCRIPTIONS - NON-PERSONNEL

4100 PROFESSIONAL AND TECHNICAL SERVICES

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

4140 PROFESSIONAL/TECHNICAL SERVICES - LEGAL

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

4150 PROFESSIONAL/TECHNICAL SERVICES - MEDICAL

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

4200 TRAVEL

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

4250 STUDENT TRAVEL/CO-CURRICULAR TRAVEL

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

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

4320 GARBAGE - for building.

4331 POSTAGE

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

4332 TELEPHONE

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

4360 ELECTRICITY - for building.

4380 FUEL - for building

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4401 **FREIGHT COSTS**

Expenditures for shipping freight to remote schools.

4402 **PURCHASED SERVICES**

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

4408 **COPY SERVICES**

Per copy costs are recorded under this object code.

4410 **RENTALS**

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

4430 **EQUIPMENT REPAIR & MAINTENANCE CONTRACTS**

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

4501 **SUPPLIES**

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

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

4502 **DISCRETIONAL MATERIAL**

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

4580 **GAS & OIL**

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

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

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

KENAI PENINSULA BOROUGH SCHOOL DISTRICT

Account Structure Components

4850 STIPENDS

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

4901 OTHER EXPENSES

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

4902 CAREER DEVELOPMENT

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

4903 PROFESSIONAL DUES

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

4904 PHYSICAL EXAM REIMBURSEMENT

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

4950 INDIRECT COSTS

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

5101 EQUIPMENT - General

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

5102 EQUIPMENT – Technology

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

Glossary of Terms

Account Number	A system of numbering or otherwise designating accounts, in such a manner that the number and placement used reveals certain information.
Accrual Basis	The basis of accounting under which the financial effects of a transaction and other events and circumstances that have cash consequences for the governmental entity are recorded in the period in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the entity.
Activity	A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible.
ADM	Average Daily Membership – the aggregate days of membership of pupils divided by the actual number of days in session for the counting period for which a determination is being made. AS14.17.250
Adopted Budget	Refers to the budget amounts as originally approved by the Kenai Peninsula Borough Assembly at the beginning of the year and also to the budget document which consolidates all beginning of the year operating appropriations and new capital project appropriations.
Annual Budget	A budget development and enacted to apply to a single fiscal year.
Appropriation	The legal authorization granted by the legislative body of a government which permits officials to incur obligations and make expenditures of governmental resources for specific purposes. Appropriations are usually limited in amounts and time it may be expended.
ASBO	Association of School Business Officials International
Assessed Value	The value placed on property for tax purposes and used as a basis for division of the tax burden.
Audit	A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspections, observation, inquiries and confirmations with third parties.
Balanced Budget	A budget in which planned funds available equal planned expenditures.
Basis Of Accounting	A term used to refer to when revenues, expenditures, expenses and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.
Benefits	Contributions to Employee Retirement Systems, Healthcare, and Life Insurance.
Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Sometimes the term "budget" designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body.
Budget Document	The official written statement prepared by the School District's administrative staff to present a comprehensive financial plan to the School Board. The first part provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the past years' actual revenues, expenditures and other data used in making the estimates. The third part is composed of personnel and salary schedules, the chart of accounts, and a glossary.
Budget Process	The schedule of key dates or milestones which the Borough follows in the preparation and adoption of the budget.
CAFR	Comprehensive Annual Financial Report

Capital Improvements	A plan that identifies: (a) all capital improvements which are proposed to be undertaken during a five fiscal year period; (b) the cost estimate of each improvement; (c) method of financing each improvement; and (d) the recommended time schedule for each project.
Capital Outlay	Expenditures which result in the acquisition of items such as tools, desks, machinery, and vehicles that cost more than \$500 have a useful life of more than one year, and are not consumed through use are defined as Capital Outlays.
Career Development	These are expenses related to staff development opportunities, sometimes as part of negotiated agreements with employee groups.
Categorical Aid	Money from the state or federal government that is allocated to local school districts for special children or special programs. (Grant funding)
Component Unit	A Separate government unit, agency or nonprofit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP.
Comprehensive Annual Financial Report	The official annual report of a government. It includes: (a) the five combined financial statements in the combined statement-overview and their related notes and (b) combining statements by fund type and individual fund and account group financial statements prepared in conformity with GAAP and organized into a financial report pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, required supplementary information, extensive introductory material and detailed statistical sections.
Discretionary Material	Teachers are allocated \$200 for incidental classroom purchases not required to be processed through the normal purchasing procedures as per the negotiated agreement.
Emolument	Stipends for certificated employees for services outside the instructional day.
Employee Benefits	Contributions made by the District to designated funds to meet commitments or obligations for employee fringe benefits. Included are the Borough's share of costs for Social Security and the various pension plans, medical costs and life insurance.
Encumbrances	Commitments related to unperformed contracts, in the form of purchase orders or contracts for goods or services. Used in budgeting, encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures that will result if unperformed contracts in process are completed.
Exemption	Removal of property from the tax base.
Expenditure	Decreases in net financial resources. Expenditures include current operating expenses, requiring the present or future use of net current assets, debt service and capital outlays, and inter-governmental grants, entitlements and shared revenues.
Extra-Duty Compensation	Contract addenda for co-curricular activity coaches or club sponsors.
Fiscal Year	The twelve-month period to which the annual operating budget applies and at the end of which a government determines the financial position and results of its operations. The School District's fiscal year extends from July 1 to the following June 30.
Foundation Level	A dollar level of financial support per student representing the combined total of state and local resources available as a result of the state aid formula.
Function	A group of related activities aimed at accomplishing a major service for which a government is responsible.
Fund	A fiscal and accounting entity with a self-balancing set of accounts in which cash and/or other financial resources, all related liabilities, and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
Fund Balance	The difference between fund assets and fund liabilities of governmental and similar trust funds.
GFOA	Government Finance Officers Association
General Fund	A type of governmental fund used to account for revenues and expenditures for regular day-to-day operations of the Borough, including the School District, which are not accounted for in specific purpose funds. The primary sources of revenue for this fund are local taxes and federal and state revenues.

Generally Accepted Accounting Principles (GAAP)	Uniform minimum standards and guidelines for financial account and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.
Governmental Fund Types	Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in the proprietary funds and fiduciary fund. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.
Grants	Contributions or gifts of cash or other assets from another government or other organization to be used or a specified purpose, activity or facility. Typically, these contributions are made to local governments from the state and federal governments.
Interfund Transfers	Transfers of money from one fund to another without a requirement for repayment.
KPAA	Kenai Peninsula Administrators Association
KPBSD	Kenai Peninsula Borough School District
KPEA	Kenai Peninsula Education Association
KPESA	Kenai Peninsula Education Support Employees
LOG	Learning Opportunity Grant – categorical funds awarded by Alaska Legislature.
Maintenance Contracts	Service agreements for mainframe computer, copiers, typewriters, postage meters, and telephones, etc.
Measurement Focus	The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).
Mill	A measure of the rate of property taxation, representing one one-thousandth of a dollar of assessed value.
Modified Accrual Basis of Accounting	A basis of accounting in which revenues and other financial resources are recognized when they become susceptible to accrual, that is when they are both "measurable" and "available" to finance expenditures of the current period. "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.
Operating Budget	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Annual operating budgets are essential to sound financial management and should be adopted by every government.
Operating Transfers	All interfund transfers other than residual equity transfers.
Ordinance	A formal legislative enactment by the legislative body which, if not in conflict with any higher form of law, has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, usually require ordinances.

Other Expenses	A miscellaneous category for items not normally falling into a defined category. Included would be items such as ASAA region dues or Northwest Accreditation dues.
Oversight Responsibility	The basic, but not the only, criterion for including a government department, agency, institution, commission, public authority or other organization in a government unit's reporting entity for general purpose financial reports. Oversight responsibility is derived from the government unit's power and includes, but is not limited to, financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters
Performance Measures	Specific quantitative productivity measures of work performed within an activity or program. Also, a specific quantitative measure of results obtained through a program or activity.
Purchased Services	Services such as printing, advertising, contracted building repairs, computer site licenses, umpires and referees, internet access charges and DHL charges
RTI	Response to Intervention
School District Administration	A portion of the overall Borough budget is under the control of the KPB School District. The School District is governed by the Board of Education. The Borough School District receives a lump-sum appropriation from the Borough for School District operations.
Revenue	Increases in the net current assets of a governmental fund type other than expenditure refunds and residual equity transfers. General long-term debt proceeds and operating transfers are classified as 'other financing sources' rather than as revenues. Increases in the net total assets of a proprietary fund type other than expense refunds, capital contributions, residual equity transfers. Operating transfers, as in governmental fund types, are classified separately from revenue.
RIP	Retirement Incentive Program offered through the State of Alaska Division of Retirement and Benefits for the Public Employee's Retirement System and the Teacher's Retirement System.
Single Audit	An audit performed in accordance with the Single Audit Act of 1984 and the Office of Management and Budget (OMB) Circular 1-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.
Special Revenue Fund	A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specified purposes.
Specialists	Certificated employees working as librarians, counselors, psychologists, speech therapists and occupational/physical therapists are designated "specialists" because of a requirement in the State of Alaska Chart of Accounts to record their salaries in a specific object code.
Support Staff	Secretaries, nurses, aides and tutors, accounting and Human Resources staff, bookkeepers, clerical staff, computer hardware and software technical staff, theater technicians, pool managers, food service staff, custodians, warehouse and purchasing staff.
Teachers	Certificated staff members (not including administrators and specialists).

Alaska Facts

Did you know that Alaska

- ❖ is the farthest north, west, and east of all the United States?
- ❖ cut in half would be the first and second largest states?
- ❖ has more land mass between low and high tides than all the New England states combined? Alaska is about 1/5 the size of the lower 48 states.
- ❖ is the home of the tallest mountain in North America – Denali, at 20,320 feet? Of the nation's 20 highest mountains, 17 are in Alaska.
- ❖ has more miles of shoreline than the United States – twice the length of the lower 48 ?
- ❖ has the world's largest concentration of bald eagles? Along the Chilkat River just north of Haines as many as 3,000 bald eagles can gather in the fall and winter.
- ❖ consumes nearly six times the national average of seafood a year?
- ❖ has the highest consumption per capita of ice cream?
- ❖ has North America's longest night and day? In Barrow the sun sets mid November and won't return until mid January , more than two months later – and from early May through early August , Barrow has 82 days of when the sun never drops below the horizon.
- ❖ has elbow room – with almost a square mile of territory for each of its residents?
- ❖ has 15 National Parks and over 29,000 square miles of glaciers? Glaciers cover about 5% of the state.
- ❖ maintains a Permanent Dividend Fund? It is the only such fund that pays dividends to state residents – over 600,000 residents apply for and receive the dividend annually.
- ❖ contains the nation's largest school district? The North Slope Borough School District covers more than 88,000 square miles

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