Kenai Peninsula Borough School District

FY22 JOINT WORK SESSION

February 2, 2021

Preliminary FY22
General Fund Budget – State of Alaska Revenue

	FY20 Actual	FY21 Revised	FY22 Preliminary
State of Alaska Foundation $5,930 BSA	$78,773,325	$76,181,372	$72,777,816
State of Alaska One-Time funding	2,105,854	-	-
State of Alaska Quality Schools	286,749	290,079	276,784
State of Alaska TRS/PERS On-Behalf	10,499,318	10,626,356	10,832,981
Total	$91,665,246	$87,097,807	$83,887,581

- State of Alaska – Base Student Allocation at same levels as FY17, FY18, FY19, FY20, FY21 and FY22 - $5,930
- Hold Harmless provision. If a school district's AADM decreased by five percent or more from one fiscal year to the next fiscal year, the school district may use the last fiscal year before the decrease as the base year to offset the decrease.
    - FY21 75% of the difference in AADM from base year FY20
    - FY22 50% of the difference in AADM from base year FY20

Preliminary FY22
General Fund Budget – KPB Revenue

	FY20 Actual	FY21 Revised	FY22 Preliminary
KPB Appropriation	$41,440,829	$38,637,268	$42,100,361
KPB In-Kind	11,048,424	11,362,732	11,362,732
Total	$52,489,253	$50,000,000	$53,463,093

- KPB Support – FY22 Preliminary is budgeted at projected maximum allowable.

Preliminary FY22
General Fund Budget - Revenue

	FY20 Actual	FY21 Revised	FY22 Preliminary
State Of Alaska	$91,665,246	$87,097,807	$83,887,581
Kenai Peninsula Borough	52,489,253	50,000,000	53,463,093
Other Revenue	2,228,295	1,180,000	1,180,000
Total Revenue	$146,382,794	$138,277,807	$138,530,674

- Other Revenue: E-rate, Medicaid, Interest Earnings and Other Miscellaneous.

Preliminary FY22
General Fund Budget - Expenditures

Salaries – Includes Step Increases	$66,039,011	47.08%
Benefits	46,781,695	33.35%
Workers Compensation	1,251,637	0.89%
Professional and Technical	1,223,926	0.87%
Travel (Includes Extra Curricular Travel)	759,940	0.54%
Utilities	6,853,876	4.89%
Purchased Services (Includes In-Kind Maintenance and Charter school rent and in-kind)	11,673,819	8.32%
Supplies	4,344,648	3.10%
Other Expenses (Includes in-direct from grants)	(206,643)	-0.15%
Equipment	817,799	0.58%
Transfers to Other Funds – Student Nutrition	750,000	0.53%
Total Expenditures	$140,289,708	100.00%

Preliminary FY22
General Fund Budget Expenditures compared to FY21

FY21 General Fund Expenditure Budget Approved by the Board of Education 7/13/2020	$	145,535,841
FY22 Preliminary General Fund Expenditure Budget		140,289,708
Reduction in FY22 Expenditure Buget from FY21 Expenditure Budget	$	(5,246,133)

Preliminary FY22
General Fund Budget - Expenditures

- The employee salaries were calculated with a step increases.
- The Healthcare calculation was based on FY21 HDHP rates + 5%. This amount may be updated at a later date if more information is received. The split for health care is 85/15 per the negotiated agreement.
- A lapse calculation of 2% was used for salaries and benefits.
- Utilities based on a 3-year average.
- Instructional/Office supply and copy budgets updated based on projected enrollment.

Preliminary FY22
General Fund Budget – Expenditures - Staffing

- Staffing levels are based on the projected enrollment.
  - Preliminary Certificated staffing reductions 48.30 FTE from FY21 staffing levels.
  - Preliminary Non-Certificated staffing reductions 9.70 FTE from FY21 staffing levels.

- District Office Staff Reduction
  - Assistant Superintendent of Instructional Support.
    - 1.0 FTE reduction from FY21 Staffing Levels
  - Duties will be reassigned to existing staff.

Preliminary FY22
General Fund Budget Staffing Comparison

	FY21	FY22
Certified Teachers	606.90	563.10
Certified Administrators	43.00	38.50
Total Certificated Staff	649.90	601.60
Change from FY21 to FY22		-48.30

	FY21	FY22
Non-Certified Staff	388.50	378.80
Change from FY21 to FY22		-9.70

	FY21	FY22
Assistant Superintendent of Instruction	1.00	1.00
Assistant Superintendent of Instructional Support	1.00	0.00
Total	2.00	1.00
Change from FY21 to FY22		-1.00

Preliminary FY22
General Fund Budget Summary

Revenue		$138,530,674
Expenditures	139,539,708	
Transfer to Other Fund – Student Nutrition	750,000	
Total Expenditures and Transfers		140,289,708
Excess (Deficiency) of Revenues over Expenditures		($1,759,034)

Kenai Peninsula Borough School District

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

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